

# 2024-2025

# PROPOSED BUDGET





## Table of Contents

### BUDGET OVERVIEW

City Official Listing	
City Organizational Chart	
Community Profile .....	2
Quick Reference Guide .....	4
City Manager's Budget Message .....	5
Highlights and Accomplishments .....	11
City Council Section:	
Members .....	19
Vision Statement .....	20

### SECTION ONE

Description of Budgeted Funds .....	22
Summary of Budgeted Funds .....	25

### SECTION TWO

Financial Policies .....	29
Budget Process .....	34
Table of Authorized Positions .....	36

### SECTION THREE

#### GENERAL FUND

General Fund Revenue Analysis .....	38
General Fund Expenditure Analysis .....	45
General Fund Budget Highlights	
General Gov't & Financial .....	47

Judicial Administration .....	48
Public Safety .....	49
Public Works .....	50
Health & Welfare .....	51
Parks, Recreation, and Culture .....	52
Community Development .....	53
Non-Departmental .....	54

### SECTION FOUR

#### ENTERPRISE FUNDS

Water & Sewer Fund .....	56
Solid Waste Fund .....	58
Airport Fund .....	59
Electric Fund .....	60

### SECTION FIVE

#### OTHER FUNDS

Debt Service Funds .....	64
School Funds .....	70
Social Services Fund .....	72
Children Services Act Fund .....	73
Economic Development Fund .....	74
Capital Improvement Program .....	75

## City Council

---

Robert “Bobby” Cutchins	Mayor	At Large
Mark R. Kitchen		Ward 1
Ray Smith		Ward 2
Gregory McLemore		Ward 3
Linwood W. Johnson, III		Ward 4
Wynndolyn Copeland	Vice- Mayor	Ward 5
Jessica Banks		Ward 6

---

## Interim City Manager

---

Darlene Burcham

---

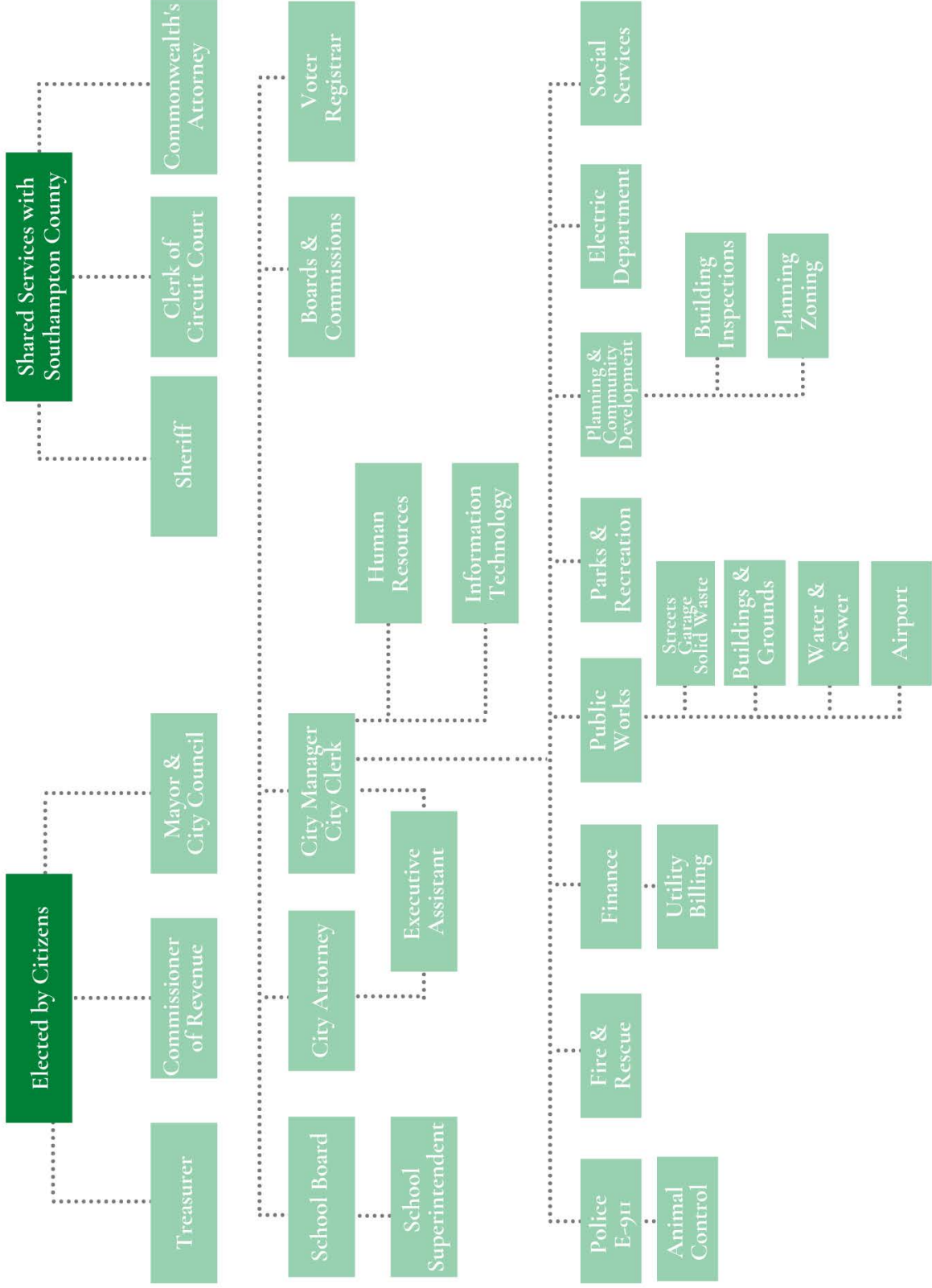
## City Departments / Agencies Executive Staff

---

Sands Anderson	City Attorney
Selenia Boone	Commissioner of the Revenue
Dinah M. Babb	Treasurer
	Director of Finance
Steve Patterson	Chief of Police
Vernie Francis	Chief of Emergency Services
Aaron Barnes	Director of Community Development
Chad Edwards	Director of Public Works
Zach Wright	Director of Franklin Power & Light
Jennifer Maynard	Registrar
Sammara Green	Director of Parks & Recreation
Sarah Rexrode	Director of Social Services
Camara Jacobs	Human Resources Director
Carlton Carter	Superintendent of Franklin City Schools

---

# City of Franklin Organizational Chart



## Community Profile

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



<u>Population Trends (1)</u>	<u>Franklin</u>	<u>Virginia</u>
July 2021 (Estimate)	8,217	8,642,274
April 2020 (Actual)	8,180	8,631,393

<u>Income (2)</u>	<u>Franklin</u>	<u>Virginia</u>
Median Household Income (2021)	\$49,424	\$80,615
Per Capita Income (2021)	\$26,519	\$43,267
Persons In Poverty (2021)	19.8%	10.2%

<u>Age, Gender &amp; Race (2)</u>	<u>Franklin</u>	<u>Virginia</u>
Persons Over 65 years	19.9%	16.3%
Female Persons	53.0%	50.5%
White	37.9%	68.8%
African American	53.3%	20.0%

<u>Unemployment Rate (2)</u>	<u>Franklin</u>	<u>Virginia</u>
Unemployment Rate (Jan. 31, 2023)	4.8%	3.2%
Unemployment Rate (Jan. 31, 2022)	5.6%	2.9%

<u>Education (3)</u>	
S.P. Morton Elementary School	481 students
J.P. King Middle Skill	164 students
Franklin High School	378 students
Public School Enrollment March 31st ADM	1023

<u>Education (4)</u>	
Average Expenditures Per Pupil (2020-2021) Actual	16,918

<u>Franklin Utilities (5)</u>	
Customer Accounts Serviced by Power & Light	5,553
Customer Accounts Serviced by Water & Sewer	3,721
Customer Accounts Serviced by Solid Waste	2,877

Data Sources:

- (1) U.S. Census Bureau
- (2) Bureau of Labor Statistics
- (3) Franklin City Public Schools Website
- (4) Virginia Department of Education
- (5) City Records (March 2022 Reports)

## Quick Reference Guide

The following reference guide will assist the reader with answering some commonly asked questions about the City of Franklin’s Fiscal Year 2024-2025 Budget:

If the question is...	See...	Page
What major policy issues are addressed in the FY 2024-2025 Budget?	Manager’s Message	5-10
What are the real estate tax rates & fees?	Manager’s Message	5-10
What are some of the departmental highlights & accomplishments?	Highlights & Accomplishments	11-18
What are the City Council Priorities?	City Council Priorities	19-29
What agencies and organizations receive funding support from the City?	City Council Priorities	19-29
What are the City’s major general fund revenue sources?	Summary of All Budgeted Funds	35
How many employees work for the City?	Table of All Authorized Positions	46
Is there a listing of the various types of debt for the City?	Schedule of Debt Service	74
How much is allocated in the budget for Schools?	School Fund Summary	80
Is there a capital improvement plan?	Capital Improvement Plan	85
Where are the documents approving the budget?	Budget Resolution & Electric Rate Ordinance	88/96
Where can I find information about the Electric Utility rates?	Electric Rate Ordinance	96



## **CITY MANAGER’S MESSAGE**

TO: The Honorable Members of the City Council  
City of Franklin, Virginia

In accordance with statutory provisions regulating local government budgetary practices in the Commonwealth of Virginia, the **proposed** operating budget for the fiscal year beginning the first day of July 2024, is hereby submitted for City Council consideration. In preparing the recommendation, management has developed a budget proposal that is balanced in terms of appropriating funds necessary to provide essential and desired service levels while minimizing the burden imposed by taxes and fees.

### **OVERVIEW**

The world, nation, and Commonwealth continue to change at an unprecedented pace requiring the quick and nimble reaction of City staff. Staff worked together creatively and cooperatively to utilize the federal funding that was funneled into the City to have the greatest positive impact on the citizens. Several transformational and generational projects are underway or have been completed as a result of the influx of federal funds. City staff joined together to create a plan that would be as impactful as possible and be good stewards of the funds. In an effort to meet the challenges the City of Franklin is currently facing, the entire management team joined together to present a balanced budget that provides essential services to our citizens. City departments held the line in terms of requests and overall submitted flat budgets. The most valuable asset the City of Franklin has are its long-term dedicated employees that creatively do more with less each year to maintain City operations. The current budget includes frozen positions and as well as the delay of critical projects. Despite all of this, City staff has pulled together for the best interest of the citizens. I remain in awe of their commitment to presenting a realistic balanced budget that meets the needs of the City of Franklin citizens and maintains City operations. The entire management team has spent hours analyzing how expenditures can be cut and services maintained. Moving forward City Council will work to identify priorities for the City of Franklin and the services that are considered essential to work toward a sustainable balanced budget.

### **FY 2024-2025 PROPOSED BUDGET SUMMARY**

The Proposed Fiscal Year 2024 - 2025 Financial Plan for the City of Franklin is comprised of the General Fund, Debt Service Fund, Social Services Fund, Education Funds (School Operating, Capital, Cafeteria & Textbook), Economic Development Fund, Capital Project Fund and Enterprise Funds. A summary of the Proposed Financial Plan is shown in the table that follows:

<b>Financial Plan by Fund</b>	<b>FY 24 - 25' Proposed</b>	<b>% Chng</b>	<b>FY 24' Adopted</b>	<b>FY 23' Actual</b>
General Government	<b>33,000,433</b>	11.9%	29,482,277	32,073,466
Capital Improvements (Financed Projects)	<b>50,000</b>	0.0%	-	3,255,582
Debt Service (General Govt. & School)	<b>1,774,799</b>	47.6%	1,202,302	1,196,954
Education				
Operations	<b>17,336,256</b>	-8.9%	19,031,201	20,215,967
Capital	<b>330,237</b>	100.0%	-	-
Cafeteria	<b>786,023</b>	-13.4%	907,638	1,125,290
Textbook	<b>151,395</b>	17.1%	129,264	17,387
Social Services	<b>3,571,167</b>	19.8%	2,980,810	1,851,822
Comprehensive Services Act	<b>841,312</b>	34.5%	625,312	823,668
Economic Development	<b>190,727</b>	3.8%	183,801	247,570
Enterprise Services:				
Solid Waste Refuse	<b>1,671,762</b>	18.5%	1,410,902	1,275,258
Water & Sewer (Operating & Capital)	<b>5,233,211</b>	51.9%	3,444,922	3,202,692
Electric	<b>16,603,248</b>	-12.3%	18,926,759	17,162,299
Airport	<b>204,030</b>	7.0%	190,719	802,190
<b>Total of All Funds:</b>	<b>\$ 81,744,600</b>	<b>4.1%</b>	<b>\$ 78,515,907</b>	<b>\$ 83,250,144</b>

## GENERAL FUND

The City's General Fund has experienced significant challenges over the past several fiscal years. Due to difficult and strategic decisions by Franklin City Council in collaboration with City staff the state of the General Fund has greatly improved. The last three fiscal years yielded a significant surplus which has increased the unassigned fund balance to 40.91%. As was shared in previous budget work sessions, the 2024-2025 budget was balanced utilizing \$100,000 from Solid Waste Fund, \$300,000 from the Water & Sewer Fund, \$596,536 transfer from the Unassigned Fund Balance, and \$1,799,993 from the Electric Fund. In prior years, there were valiant and concerted efforts aimed at maintaining the current tax rate. It is acknowledged, however, absent strategic and incremental tax increases paired with growth of the tax base maintaining the levels of services that the citizens of Franklin are accustomed to will not be possible. The strategies utilized to balance the budget utilize non-sustainable sources of funds

Management is presenting a structurally balanced budget in the wake of fiscal challenges which are to a great extent, beyond the City's control. The balanced budget proposal was achieved without eliminating direct services to Franklin residents. Management remains optimistic about Franklin's future and knows that as a team we can move the City of Franklin forward. The sale of the remainder of Pretlow Industrial Park accompanied with the commercial growth along the Armory Drive corridor will yield positive results for the City in the current fiscal year and years to come. The positive influx from the newly built Starbucks and WAWA are already generating positive yields in the sales and meals tax categories. In addition, the City of Franklin is seeing organic growth in the real estate and personnel property categories.

The Proposed General Fund budget is \$33,000,433 is an increase of \$3,518,156 or 11.9% above the FY 2023-2024 adopted budget. During recent years, the City has evaluated programs and services and identified ways to improve efficiency without significantly reducing service levels directly impacting residents and customers. Efficiencies have been achieved across all departments and at this point, in order to maintain

essential services, an increase in the revenue stream is necessary. The increases associated with this year's budget include necessary capital projects and increased positions in the Franklin Police Department and Franklin Fire and Rescue.

## **RECOMMENDED TAX RATES**

In consideration of the challenging days ahead associated with the increased capital demands of the City and the school system, management recommends the real property tax rate remain the same at \$1.03 per \$100.00 of real property valuation for FY 2024-2025. The City remains among the lowest City tax rates in the region. A goal of City Council is certainly to minimize the tax burden. Recommending having the tax rate remain at the \$1.03 level was a very difficult task in this challenging budget year and represents management's concerted effort to balance the budget in accordance with City Council's desire to minimize the tax burden on Franklin property owners. Management did remind City Council that there were a number of factors that contributed to it being very difficult to keep rates and fees as low as possible this year. The justification for the real property tax rate recommendation is detailed throughout the budget proposal that follows with the most significant factors being the desire of Council to no longer rely on funding from the various Enterprise Funds. A real estate tax increase will be necessary in future fiscal years. All other tax categories are recommended to remain unchanged.

## **RECOMMENDED FEES FOR SERVICES**

In terms of service user fees, the budget maintains the current residential fee for solid waste services at \$38.00 monthly. The new SPSA use and support agreement which took effect in January 2018, resulted in reduced SPSA tipping fees. However, in order to expand the SPSA landfill to accommodate growing trash disposal, a flyover must be constructed at the Bowers which will increase the SPSA tipping fee to \$65.00 for FY 25. The increased cost will be absorbed by the Solid Waste Fund. A strategic increase in tipping fees is planned in order to fund the required flyover expenses. The Solid Waste fund balance exceeds designated policy minimums and is projected to be 73.52%. In addition, due to international chaos and the disruption to the recycling market, the City of Franklin has ceased the curbside recycling program.

The proposed budget includes maintaining monthly water and sewer rates at current levels. The City's water & sewer rates have not been increased since July 1, 2016. Not surprisingly, 2022 statewide comparison data verifies that the City's water and sewer rates remain below the median for comparable utility systems in Virginia at this time. A \$300,000 transfer is recommended from the Water and Sewer fund in addition to the transfer for services to balance the General Fund budget. Management noted again to Council this is not a sustainable practice. The Water and Sewer Fund balance now exceeds policy minimum requirements and is projected to be 67.05%. A water and sewer rate study is currently being performed by Draper Aden and will be considered and reviewed by Council outside of the annual budget cycle.

With regards to the Electric Fund, despite Dominion Virginia Power's increase to wholesale electric rates it is recommended to keep rates the same. This may not be possible in future fiscal years to the overall cost and the requirement to reinvest in the infrastructure. There is a projected decrease in the fuel adjustment charge which is a direct pass through to the customer. In addition, the City of Franklin is required to pay Dominion Virginia Power a \$600,000 true up. As the collective budget proposal attests, management has made a concerted effort to minimize the impacts on utility customers that would result in increased customer bills, but the City must ensure adequate funding is available to continue delivering these essential services. A \$1,799,993 transfer is recommended from the Electric Fund for services to balance the General Fund

budget. Again, it was noted by management that this should be reduced in future fiscal years and is not a sustainable practice. The Electric Fund balance exceeds required policy minimum and is projected to be 35.12%.

## **ELECTRIC UTILITY FUND**

As noted above, based upon information provided to the City by Dominion Virginia Power to date, despite an increase in wholesale power rates will remain the same. Any significant change will impact the City's rates going forward and potentially result in future adjustments to be considered by City Council. Alternatively, any Dominion change that reduces the rate would result in additional revenue that could be designated for capital needs now that reserves have continued to meet policy minimum requirements.

Currently, we project that Dominion will decrease the fuel surcharge per month on usage. It is important to remember that the City has no input on this adjustment and customers alternatively benefited from a significant reduction in the fuel surcharge in the two years prior.

It is further recommended that the City continue to evaluate and develop long range operational and management strategies for all utility fund categories that will improve efficiency and policy implementation. To avoid or minimize rate increases of all types, the City must continually scrutinize its operations and develop plans for future service provision. This process includes a comprehensive periodic study of rates and charges and peer comparison analysis.

It is financial policy to regularly evaluate the City's fee structure to determine if user fees and other charges are adequately producing desired and expected revenue generation levels to maintain service.

## **SCHOOL OPERATING FUND**

Regarding essential City financial support for the Franklin City Public Schools, the proposed budget includes operations funding of \$4,000,000 and \$330,237 for capital projects. The City Council for several years held the base funding level and only approved one-time carryover funds resulting from the School Division having unexpected funds in their budget at fiscal year-end. It is also noteworthy that Franklin City Public Schools has had several hundred thousand dollars in excess in instruction each year accompanied with declining enrollment. The most recent carryover approved by Franklin City Council was in the amount of \$891,511. The use of restricted fund balance is in accordance with the adopted policy of the City of Franklin whereby approval of carry over funds will only take place upon conclusion of and adoption of the City's audit.

Management will continue to communicate to the school system that carryover funds should be restricted and utilized only for capital items and thus avoid the use of "one-time" or non-recurring funds (carryover) for recurring operating expenditures. Given the limitations and uncertainties of future City funding described earlier, school system appropriations may likely be similarly limited to any future end-of-year carryover funds which can and will vary dramatically from year to year. As is the case for FY 2024-2025, future base operating appropriations will not be automatically increased to include this one-time carryover allocation amount, but instead, at the City Council's discretion, will be determined by the amount of carryover available, if any, at June 30, 2024 for the FY 2023-2024 budget and similarly for future years. The adopted General Fund budget also includes \$414,662 for school related debt service for FY 2024-2025. Total school funding is the

equivalent of 22.8% of the operating budget. The City also provides in-kind support for the school division that is valued in excess of \$185,932 based upon the City's cost allocation analysis.

With these qualifying comments, management believes the recommended level of school system funding illustrates the continued high priority that the City has for adequately funding the public schools as evidenced by the City's favorable ranking among all Virginia cities in terms of per capita spending on education.

## **CAPITAL IMPROVEMENTS PROGRAM**

An additional but integral consideration for analysis concerning all categories of City services is further refinement and ongoing evaluation of the City's multi-year Capital Improvements Program (CIP) planning and funding strategies. Long-term capital needs remain on the horizon however staff successfully worked together to successfully fund necessary capital improvements.

## **PERSONNEL**

Comments in this message thus far have not addressed City government's number one asset essential to providing quality service to citizens and customers. This reference is of course to the dedicated City employees that so skillfully serve this community throughout the year. Concerning personnel benefits, some historical review is needed on prior year actions. Included in the budget detail is additional historical salary increase information. The City of Franklin implemented a Compensation Study which increased salaries across all departments to the market wage. In addition, City Council took the proactive step to increase the insurance contributions by the City to equate to a minimum of 70% to decrease the burden on current employees as well as a tool to recruit new employees. The projected health insurance increase in FY 2024-2025 is 11% of which will be shared equally by the employee and the City of Franklin. The FY 2024-2025 budget includes a recommend 3% cost of living adjustment for City employees.

Personnel costs are by far the largest single expenditure category in the City's budget as it is in practically any organization or enterprise. The FY 2024-2025 budget recommended total personnel costs are \$15,208,982 which comprises 46.5% of the General Fund budget. While there are several positions frozen in the FY 2024-2025 budget in the Police Department and Public Works, positions are being added within Franklin Fire and Rescue to maintain minimum staffing levels within the City of Franklin.

## **BALANCING THE FY 2024-2025 PROPOSED BUDGET**

To balance the proposed budget for FY 2024-2025, management has adjusted departmental expenditure requests and revenue estimates by more than \$1,901,558 of the total General Fund requests. The budget message and summary that follows reference some of the various challenges faced in this budget preparation exercise and improved circumstances in this cycle for goal development and prioritization which management is committed to ensuring in future budget years. Included in this proposed budget summary are the priorities established by Council following a strategic planning retreat and top priority goal setting work session, as well as the 2030 City Vision Statement.

## SUMMATION

Included in the budget document that follows is a listing of FY 2023-2024 Highlights and Accomplishments of the various City departments which is evidence of the City's ongoing commitment to provide outstanding service to the citizens and customers of the City of Franklin while navigating complications associated with a global pandemic. Further details about the proposed budget and insights into the City of Franklin's financial outlook are addressed in the various sections of the budget that follow. Considering economic forecasting for next year, budget estimates are again being conservatively projected to improve overall financial reliability and outcomes. It deserves emphasis that the proposed spending plan and tax rates are preliminary. Following review by the City Council, the public hearing is scheduled for May 13, 2024 and further Council consideration until adopted.

This proposed budget was painstakingly prepared through the efforts of the departments and the former finance director and city manager. To each of them I owe a debt of gratitude for the extraordinary manner in which they have handled the transition, especially Rachel Trollinger, who agreed to assist me, in her retirement, to put the final touches on this document. I also want to thank the City Council, which held additional budget work sessions to help "close the gap", hindered by the lack of an approved state budget and the delay in receipt of reassessment data. The latter is still outstanding and when finally received may require further adjustment to the budget and tax rate. Given the volatile real estate environment, consideration should be given to yearly reassessments rather than the current two year cycle. In my brief time in Franklin, I have been impressed by the commitment, friendliness, and caring demonstrated by your employees and residents, and foresee a bright future for this community if we work together for the greater good. I look forward to seeing the city grow during my next few months with the many impressive projects approved by the Council.

Thank you for allowing me to be a part of this effort.

Respectfully submitted this the 1st<sup>d</sup> day of May, 2024.



Darlene Burcham, Interim City Manager

## **Highlights and Accomplishments**

Although local funds for many initiatives have been limited for a number of years, progress on efforts to stabilize and then grow reserve fund levels in recent years has been accomplished while completing or commencing a number of major activities and capital projects listed as follows: {Due to space limitations, this is an abbreviated summary of major items}.

### **Legislative & General Government Administration**

- ❖ Submitted the City's Comprehensive Annual Financial Report to the Government Finance Officers' Association and received the award for a tenth consecutive time of the Certificate of Achievement in Financial Reporting; received a clean "unqualified" opinion on the June 30, 2023 Financial Report with no General Government Fund findings reported by the auditors.
- ❖ Maintained the AA credit rating from Standard & Poor's bond rating agency received in April 2014 and reaffirmed in November 2023. The City's bond rating with Moody's rating agency was upgraded on December 14, 2017 to Aa1 and reaffirmed in November 2023.

### **Human Resources**

- ❖ Improved the City's recruiting process resulting in the implementation of a new applicant tracking system.
- ❖ Continued to review job descriptions for accuracy to make certain that all descriptions are up to date.
- ❖ Implemented a secure electronic filing system for easier access to personnel files.
- ❖ Initiated the City's Health and Wellness program "Commit to be Fit".

### **Police Department**

#### **Training:**

1. By being a member of the Crater Criminal Justice Training Academy, we have continued to maintain both basic and advanced law enforcement training to include leadership, tactical, and instructorships.
2. The department sent one member to the Virginia Association of Chiefs of Police Professional Executive Leadership School at the University of Richmond.
3. The animal shelter manager completed animal control officer's school.

#### **Equipment:**

1. Through budget acquisition, the department continues to look for and purchase new vehicles to include buying non-used vehicles from other City departments.
2. The department purchased outer carrier ballistic vests and ballistic helmets for all Officers.

#### **Policy:**

1. Continued to review, approve, and implement policy through Lexipol.
2. Continued to advance the accreditation process through the Virginia Law Enforcement Professional Standards Commission by reviewing and updating policies.

#### **Community Interaction:**

1. The department held a Public Safety Kids Camp and Senior Academy.
2. The department continues to assist with city sponsored events.
3. The department continues to hold Public Safety Kids Camp and Senior Academy.

**Staffing:**

1. The department continues to recruit to fill open positions through job fairs and online recruiting platforms such as Monster, Indeed, and Zip Recruiter.
2. Improved the animal shelter position from a part-time status to a full-time status.

**Technology:**

1. Continue to utilize PoliceOne electronic program to document training for staff members as well as daily training bulletins.
2. Continued efforts with CTA to develop joint radio system between the City of Franklin and Southampton County.

**Fire and Emergency Medical Services**

- ❖ CPR certification classed for various agencies, departments, and citizens.
- ❖ Numerous CPR/AED talks throughout the community (e.g. churches, civic groups, and high school students).
- ❖ Sponsored 4 Hunter Safety Education coursed for the general public.
- ❖ Sponsored 2 Boater Safety course for the general public.
- ❖ One employee completed the Hampton Roads Fire Officer’s Academy.
- ❖ Fire Extinguisher Training at the Village of Woods Edge.
- ❖ Welcomed 6 new firefighters.

**Public Works**

**Garage**

- ❖ In 2007, the Public Works department implemented a fleet management system to track all aspects of service and repairs to City vehicles. In 2022 - 2023, The City Garage completed the following number of services or repairs to fleet vehicles per department:

○ Airport	8
○ Community Development	12
○ Power and Light	63
○ Fire and Rescue	68
○ Garage	4
○ Police	146
○ Recreation	14
○ Refuse	88
○ Schools	155
○ Sewer	9
○ Wastewater Treatment	3
○ Social Services	18
○ Streets	147
○ Water	32

- ❖ The City Garage completed a total of 767 services or repairs in 2022-2023.



## Streets Division

- ❖ The Street Division maintains roads, drainage systems, ditches, concrete appurtenances, and assists in setup for special events. They also assist the Sanitation Division during times of heavy leaves and yard debris pickup.
  - 29 repairs to drainage structures or pipes.
  - 1,400 LF of ditches graded and or vegetation cleared.
  - Cleaned numerous storm drain structures and lines.
  - 19 tons of 21A stone repairing various alleys and road shoulders.
  - 193 bags of cold mix used for pothole patching.
  - 28.0 tons of hot mix asphalt placed.
  - 9.0 cubic yards of concrete poured repairing sidewalks or curbing.
  - Moved bleachers and goal post twice a year at Armory Field.
  - Painted various curbs around the City for no parking.
  - Assisted Refuse crew on 32 different occasions.
  - Assisted Water crew on 38 different occasions.
  - Installed Christmas decorations and built the City float for the parade.
  - Replaced, cleaned, or installed 107 signs at various locations around the City.
- ❖ Other projects completed by Contractors include:
  - Installed 2,692 LF of CIPP for ARPA storm sewer, total \$249,811.50.
  - Milling and Paving of N. High St, Delaware Rd, Clay St, Homestead Rd, Mariner St, Pine St, Chestnut St, Hall St, Maplewood Ave, south St, Harrison St and various patching locations around the city.

## Right of Way Grounds Maintenance

- ❖ During the course of the year and on a weekly basis the division maintains all interchanges of Route 58, North High Street, Hunterdale Road, Fairview Drive, Pretlow Street, Pretlow Industrial Park, Clay Street, entrance at the river bridge, several lots owned by the City, pond area on Morton Street, pocket park in downtown, Delaware Road, area at Post office, lot at South and High Streets, Commerce Park Road, Bruce Street entrance, Bowers Road, Andrews Avenue, Dog pound, Crescent Drive to the school, all City buildings, both cemeteries, major right of ways and landscaping of various areas. Activities include cutting, trimming and litter control.
- ❖ They also empty all trash receptacles and dog waste containers along South Street, the downtown areas, City parks and facilities.
- ❖ Clean ditches of trash and vegetation as directed as well as all major streets.
- ❖ Assist the Sanitation Division during times of heavy leaves and yard debris pickup.

## Sanitation & Refuse Collection

- ❖ Street sweeping is conducted every day unless personnel needs dictate otherwise or in the event of equipment outages.
- ❖ Trash and refuse are collected on a daily basis each week.
  - Refuse Tonnage Collected: 3,940.60 Tons
  - Yard waste Tonnage Collected: 1,032.2 Tons
- ❖ Completed 944 work orders for picking up or delivering refuse containers.

## Building Maintenance

- ❖ Our Building Maintenance Technician is responsible for the repairs and maintenance of fourteen City owned or operated buildings. These buildings include Public Works / Power and Light, Police / Courts, City Hall, ESB, Airport, M.L.K. Center, Library, Social Services, Health Department, Franklin Business Center, HVFD, Armory Field House, Homestead Property and the Train Depot

## Custodial Services

- ❖ Our custodians are responsible for year round building cleaning and upkeep for 11 City buildings. City Hall, Public Works/Electrical Department, King Center, Armory Field House, Health Department, Airport, Police Department/Courts Facilities, Social Services, Library, Train Depot/Visitors Center, and the Franklin Business Center Facility.
- ❖ Daily routines include cleaning of floors, bathrooms, dusting, vacuuming, and window cleaning and trash removal.
- ❖ Setup of City Council and School Board meetings are performed by our custodial staff.
- ❖ Waxing of appropriate floors is performed as needed to include preparation and buffing.
- ❖ Custodians also provide services during times of inclement weather to facilities that operate 24 hours a day.

## Sewer/Water Utilities

### Utility Division

❖ Water Leaks	122
❖ Meter Replacements	321
❖ Water Meters Read	42,840
❖ Utility Billing Work Orders	1,211
❖ Water and Sewer Demolition	4
❖ Water and sewer taps paid	19
❖ Sewer Pumping Station Inspections	2,235
❖ Sewer Pump Station cleaning and Grease Removal	6
❖ Miss Utility Locate Tickets	725

### Water Distribution

❖ Well Inspections	738
❖ Customer Complaints	62

### Water Withdrawn

❖ College Drive Well #4	40,000,000
❖ Hunterdale Well #5	40,566,000
❖ Pretlow Well #6	179,071,000
❖ Hunterdale Well #7	<u>85,621,000</u>
	<b>Total</b>
	<b>345,248,000 Gallons</b>
❖ Water Sampling	
❖ Chlorine Testing	2,562
❖ Bacteriological	120

- ❖ MPN 4
- ❖ Fluoride 1
- ❖ Metals 4
- ❖ Nitrate/Nitrite 4
- ❖ Performed grounds maintenance at 3 water distribution facilities and 15 sewer pumping stations and other various locations in the City.
- ❖ Mailed the water quality report to customers.
- ❖ Oversaw performance of the annual tank maintenance contract.

### **Sewer System Rehab**

- ❖ Maintained the City wide sewer system and responded to complaints.
- ❖ Rehabbed system by CIPP City Budget: 3,919 L.F. \$74,679.
- ❖ Rehabbed system by CIPP AARP Phase 1: 8,088 L.F. \$304,831.

### **Wastewater Treatment Plant**

- ❖ Treated 364.44 million gallons.
- ❖ Oversaw contract chief operator services.

### **Administration**

- ❖ Continued the process of updating our Geographic Information System to include water, sewer, and stormwater as incorrect or missing data was discovered.
- ❖ Provided oversight and management of the daily operations of the department.
- ❖ Managed all aspects of two City owned Cemeteries to include selling spaces, marking spaces for funerals, marking spaces for headstone placement, and meeting with families over concerns.
- ❖ Provided oversight of all American Rescue Plan Act funding and projects designated to Public Works.

### **Tourism**

- ❖ 2023 City Hosted Events:
  - We hosted the first annual Third Thursday Concert Series during the Summer, which brought in 200-300 patrons for each event. We hosted bands for entertainment and food trucks.
  - The annual Independence Day Celebration was a success with an estimated 1,000-1,500 patrons. We hosted “The Embers” at Barrett’s Landing, Cruise In, and Market on Main during the event, which concluded with 10-minute fireworks show.
  - Boo Bash (Downtown Trick or Treat) brought hundreds of families to the streets of downtown to mingle with business owners, dine in the restaurants, and concluded the night with a Halloween themed movie in the park at Barrett’s Landing.
  - We hosted the annual Franklin Fall Festival, which had 130+ vendors line the streets of Downtown Franklin. The Fall Festival was a success with an estimated 1,000-1,500 patrons.
  - During the annual Holiday Open House, we added an additional vendor portion that was held at the Two Sisters event venue. We sold out of vendors’ spaces and welcomed hundreds of patrons to Franklin to begin their holiday shopping locally.
  - The annual Franklin Christmas Parade was a huge success with 90 groups/organizations participating. The theme this year was Gingerbread Land and hundreds of visitors lined Main Street and 4<sup>th</sup> Avenue to kick-off the holiday season.
- ❖ The City of Franklin was awarded \$30,000 in ARPA Tourism funding, which will be used to fund eight different projects in 2023.

- ❖ The City of Franklin became a municipal representative on the Sail 250 Executive Council. Sail 250 is an official multi-state, high-profile international tall ship, and military project formed to celebrate the 250<sup>th</sup> birthday of the United States. The event will take place in 2026 and will bring enormous economic impact to the entire Hampton Roads area.
- ❖ Franklin/Southampton continues to be a member of the following regional and state organizations:
  - Coastal Virginia Tourism Alliance (CVTA)
  - Virginia Restaurant, Lodging, Travel Association (VRLTA)
  - Virginia Association of Destination Marketing Organization (VADMO)
  - Salty Southern Route (SSR)

## **Parks & Recreation**

### **Building Upgrades:**

- ❖ Armory Pool received a commercial pool cover.
- ❖ Renovations at the Martin Luther King Community Center, including upgrades to kitchen, lobby, adult pool room and offices

### **Parks:**

- ❖ Opened Blackwater Park.
- ❖ Armory Park received a new playground piece.
- ❖ Renovations and additions to College Drive Park Playground.

### **Special Events:**

- ❖ Christmas Parade reached 90 participants this year.
- ❖ Holiday Elf Parade and Tree Lighting Ceremony.
- ❖ Organized Trick or Trot race in collaboration with the United Way.
- ❖ Pumpkin Painting at Farmers Market reached 180 participants.

## **Electric Fund**

### **Line Department:**

- ❖ Responded to 35 Trouble Calls during regular business hours and 65 calls after hours. These ranged from no power to no trouble on the City side of meter. These included broken poles, lines torn down by trees, bad secondary connectors, and bad underground cables, blown fuses due to contact by squirrels and lightning.
- ❖ Responded to 273 calls for malfunctioning street and yard lights.
- ❖ Responded to 8 traffic signal malfunctions
- ❖ Responded to 60 other miscellaneous calls for tree trimming, voltage problems, etc.
- ❖ Assisted Public Works with lighting replacements at municipal buildings, tree removal at various locations

### **Engineering and Services Department:**

- ❖ Responded to 4318 work orders including 336 Turn Off, 5498 Turn On, 630 Transfer Reading, 223 requests to re-read meter (all readings were correct), 1132 Cut Offs, 1046 Reconnects as well as many miscellaneous requests.
- ❖ Responded to 9 requests for energy audits.
- ❖ Conducted 1,095 Miss Utility underground locates of FP&L underground facilities.

## **Goals:**

- ❖ Continue with the street lighting LED replacement project with a goal of full deployment by end of 2030. This project will help to reduce power purchase requirements for street and yard lights and reduce annual maintenance costs.
- ❖ A new substation is in the early building stages and once installed this would relief the need for delivery 1 that is past it prim by many years. Thus, also reducing the load on delivery 2 allowing for more load on that station. The new substation will be necessary to feed the new juice plant and help the overall system reliability to our customers having multiple ways to serve them.

## **Information Technology**

- ❖ Began upgrades to the City's network and server infrastructure.
- ❖ Completed installation of wireless access points at the Franklin Business Center.
- ❖ Implemented upgrades to the telephone systems for the City of Franklin.

## **Commissioner of the Revenue**

- ❖ The Commissioner's Office received Office Accreditation for the fourth year through the Commissioners of the Revenue Association.
- ❖ FOIA Certified
- ❖ All employees participated in Excel Training through Laurel Ridge Community College
- ❖ Spring Fest
- ❖ Sent signed Veteran's cards to all disabled Veteran's for Veteran's Day

## **Treasurer's Office**

- ❖ Treasurer's Office maintained a 99.67 collection rate for Real Estate and a 96.86 collection rate for Personal property.
- ❖ Treasurer's Office had two tax sales. One was online and the second was done online and in person (hybrid). Two properties were sold for enough to pay all delinquent taxes, nuisance liens, attorney fees and auctioneer fees.
- ❖ Treasurer's Office received \$100,000 from the courts in surplus funds from tax sale done back in 2021.

## **Social Services**

- ❖ \$54,262,385 total amount spent on Social Services in the locality.
- ❖ \$557,469 contributed by the locality on Social Services.
- ❖ 2,925 households received SNAP benefits, 4,875 citizens received SNAP benefits.
- ❖ 2,755 households received Medical Assistance benefits, 4,557 citizens received Medical Assistance benefits.
- ❖ 102 households received TANF benefits, 269 citizens served through the TANF program.
- ❖ 63 total families received Child Care subsidies totaling 106 children
- ❖ 95 total of Long-Term Services and Support Screenings.
- ❖ 42 total Adult Protective Services Cass.
- ❖ Christmas Assistance Program – 116 children
- ❖ 303 total of Children in Protective Services referrals received.
- ❖ Households receiving Energy Assistance:

- Fuel – 476
- Cooling – 462
- Crisis - 93

### **Franklin Regional Airport**

- ❖ We remained at a 100% occupancy of all rentable hangers.
- ❖ Supported 43 days of skydive operations.
- ❖ Maintained Airport grounds to FAA and DOAV standards.

What was provided above is a summary of the major accomplishments by each of the City Departments. As evidenced, the City continued its history of (1) seeking grant funds for public safety and community improvements, (2) utilizing resources to provide quality governmental services to Franklin Citizens, (3) expanding technology to improve operational efficiencies and control costs, (4) promoting safety and wellness throughout all City departments, (5) improving activities and programs to enhance overall quality of life.

Updated: April 2024

# City Council



**Robert "Bobby" Cutchins, Mayor (At Large)**



**Wynndolyn Copeland, Vice-Mayor, Ward 5**



**Ray Smith, Ward 2**



**Gregory McLemore, Ward 3**



**Linwood W. Johnson, Ward 4**



**Jessica G. Banks, Ward 6**

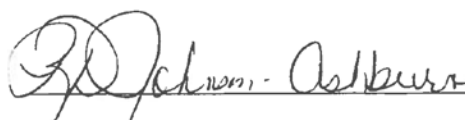


**Mark R. Kitchen, Ward 1**

# Vision Statement

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

Adopted by Franklin City Council this 8<sup>th</sup> day of June, 2015



Handwritten signature of R. Johnson - Ashburn

Mayor



## SECTION ONE

### **INFORMATION ON ALL BUDGETED FUNDS**

1. Description of Budgeted Funds
2. Fund Structure
3. Summary of Budgeted Funds
4. Adopted Budget by Fund (Prior Year Comparison)
5. Total Budgeted Funds Graph

This section includes a brief description of each fund and explains its purpose. Following the schedule is a summary of the budgeted funds including revenues and expenditures for each Fund.

## Description of Budgeted Funds

The descriptions below explain the purpose of each of the funds listed in the “Summary of Budgeted Funds” pages.

### GOVERNMENTAL-TYPE FUNDS

The City’s adopted budget contains appropriations for four major and three non-major governmental fund types. The General Fund, Debt Service Fund, School Fund, and Social Services Fund are considered the major governmental funds. Non-major funds presented in the budget are the Economic Development Fund, the Children Services Act Fund, and the Capital Improvement Fund.

- ❖ **General Fund** - The General Fund accounts for all revenues and expenditures that are not required to be accounted for in a special purpose fund. The sources of revenue for the General Fund are taxes and fees generated at the local level, such as real estate, personal property, utility taxes, fiduciary taxes, permits, charges for services, etc. The General Fund finances most of the regular day-to-day operations of the City. The following descriptions refer to the individual General appropriations and transfers to other funds within the City.
- ❖ **Debt Service Fund** is a fund that accounts for the accumulation of resources for and the payment of general long-term debt principal and interest of the City. Primary resources of the Debt Service fund are derived from transfers from the General Fund and the proceeds from refinancing of existing bonds. The City maintains a separate debt service fund inclusive of principal and interest payments for School related projects. General and school debt is considered tax supported.
- ❖ **Social Services Fund** (Virginia Public Assistance (VPA)) accounts for revenues and expenditures related to services provided by the Department of Social Services. Most revenues are derived from the Commonwealth of Virginia and the federal government. A State required local contribution is provided by the City for administration of certain services.

### COMPONENT UNIT FUND

- ❖ **Education** – The City’s School Fund is reported in financial statements as a discretely presented component unit. The City’s total budget includes the funds of the Franklin City Public Schools. The primary sources of revenues, exclusive of the transfer from the City’s General Fund, are basic school aid, sales tax revenue, grants, and federal revenues that fund certain programs. The **School Operating Fund** is the General Fund of the School Board. It includes the City’s local appropriation to the schools referred to as an annual base appropriation. Additional appropriations, in the form of prior year carryover as identified in audited financial statements, are funded at City Council’s discretion. The Cafeteria Fund of the Schools supports the school breakfast and lunch program. It is a self-funded operation supported through cafeteria sales and federal and state reimbursements.

### NON-MAJOR FUNDS

- ❖ **Economic Development Fund** was created in 2004 to support activities of the Franklin Business Incubator.

- ❖ **Children Services Act Fund (CSA)** was established in response to legislation enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. The City pays a required local match rate on all eligible expenditures.
- ❖ **Capital Project Fund** accounts for financial resources to be used for the acquisition or major construction and/or maintenance of capital assets such as building renovations and improvements, major equipment, technology improvements, etc. In order for expenditures to be eligible for inclusion in the capital budget, they must cost over \$20,000 and have a life expectancy of five or more years. Projects funded in the current budget year are included in the general operating budget, “the capital improvement budget,” as capital outlay.

## **BUSINESS TYPE ACTIVITIES FUNDS**

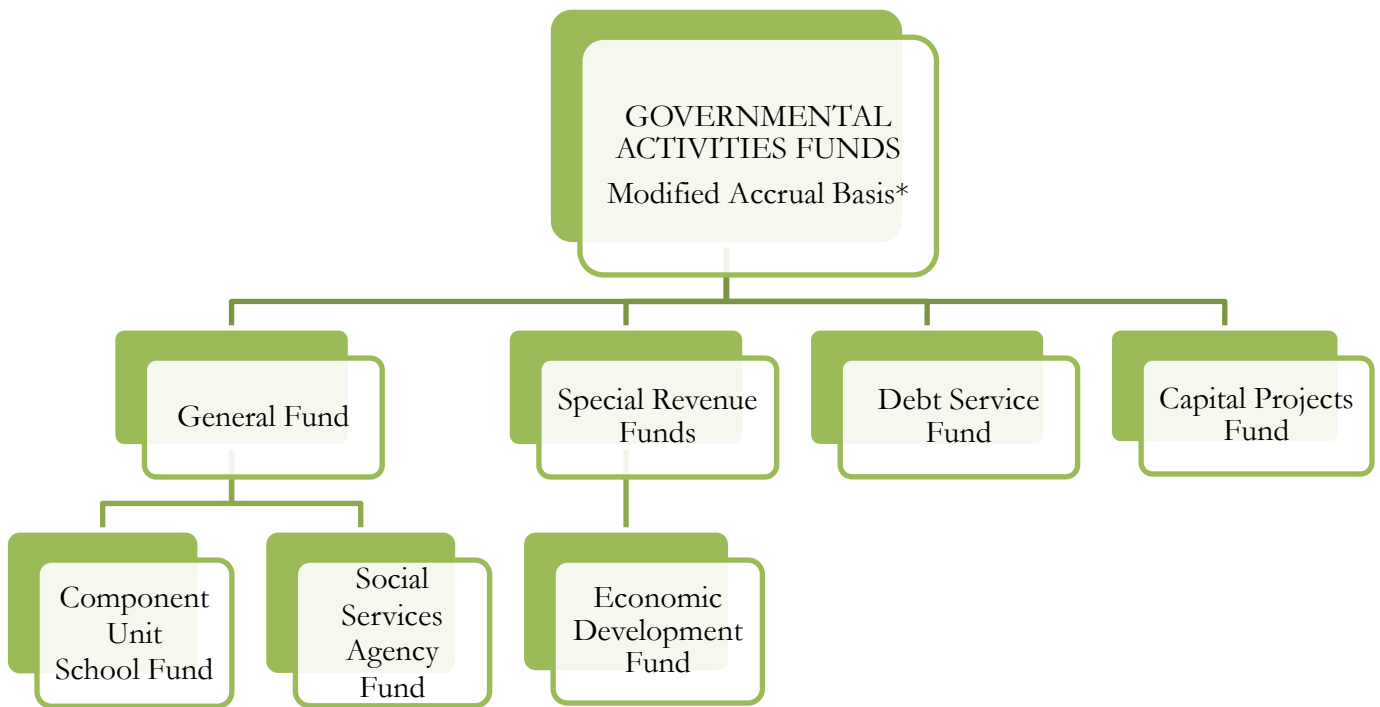
The departments within these Funds are accounted for on a similar basis as a private business in which operating expenses are completely or partially covered from income collected from user fees charged to the general public. The City maintains a Proprietary Fund type known as the Enterprise Funds which are as follows: Solid Waste, Water & Sewer, Electric, and Airport. They are presented under the Enterprise Fund section of this document.

**Solid Waste Fund**, created in 2013, is an enterprise fund which pays for such services as refuse collection, disposal, and recycling. Revenue for this fund is derived from predominantly residential customers and a limited number of commercial customer user fees.

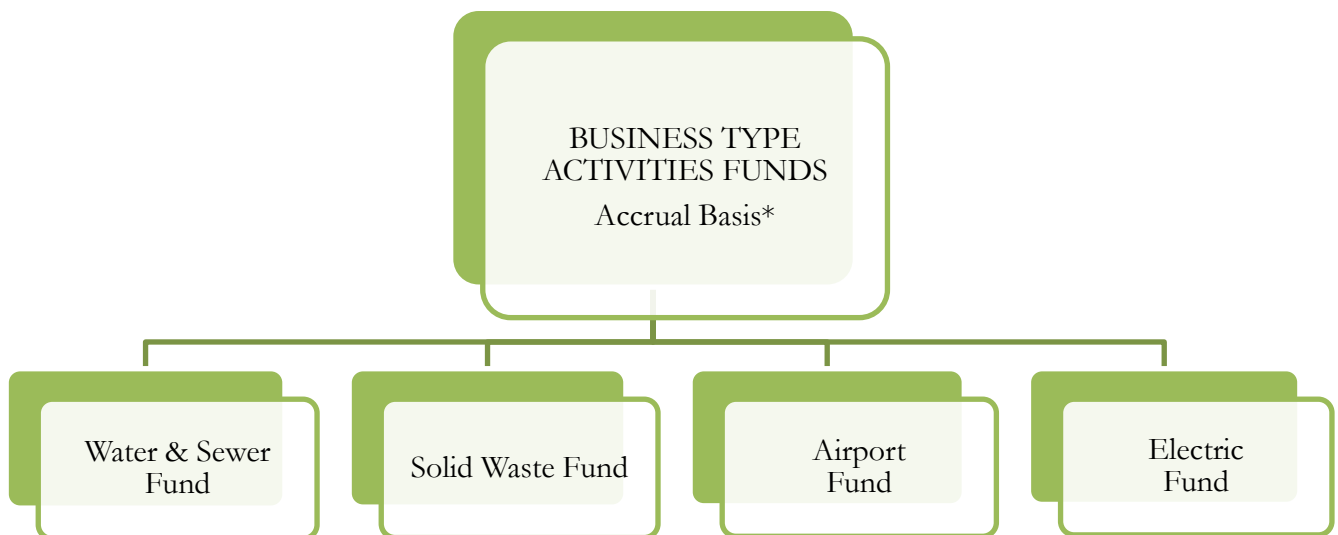
**Water & Sewer Fund** is an enterprise fund where revenues derived from user fees and connection fees are earmarked for water and sewer improvements and management of the City’s wastewater treatment facilities.

**Electric Fund** - Franklin Municipal Power and Light is the electricity provider in the City of Franklin and parts of the City of Suffolk, Southampton, and Isle of Wight Counties. Established in 1892, Franklin Municipal Power and Light provides reliable and efficient energy and energy-related services for Franklin and the surrounding service area with funding entirely from user fees.

**Airport Fund** – The Franklin Municipal Airport is a vital component of economic development in the City. The Fund receives revenue from tie down fees, sale of gasoline and jet fuel and support from General Fund revenues.



**\*Modified Accrual Basis:** the method under which revenues and other financial resource increments are recognized when they become both “measurable” and “available to finance expenditures in the current period.” “Available” means collectable in the current period or soon enough thereafter to be used to pay the liabilities of the current period.



**\*Accrual Basis:** indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

## SUMMARY OF ALL BUDGETED FUNDS

REVENUE	24-25' PROPOSED	EXPENDITURES	24-25' PROPOSED
<b>General Government:</b>		<b>General Government:</b>	
General Property Tax	11,264,693	Legislative	661,820
Other Local Taxes	7,302,540	General Government	3,477,472
Permits, Fees, Licenses, Etc.	114,050	Judicial	1,674,938
Fines and Forfeitures	40,250	Public Safety	12,937,074
Use of Money and Property	313,546	Public Works	4,356,558
Charges for Services	1,867,255	Health & Welfare	912,058
Miscellaneous	1,255,314	Recreation & Culture	958,701
Recovered Costs	2,756,028	Community Development	298,507
Shared Expenses (State Offices)	283,200	Non-Departmental	443,075
Non-Categorical Aid - State	1,464,941	Transfers To:	
Categorical Aid:		Social Services	694,997
State	2,966,120	Comprehensive Services Act	304,220
Federal	204,408	School Operating & Capital (Local Support)	4,330,237
Transfers from:		School Debt (Local Support)	414,662
Electric Fund	1,799,993	Airport	76,330
Water & Sewer Fund	300,000	Economic Development	49,648
Solid Waste	100,000	General Govt. Debt	1,360,137
Debt	371,559	Capital	50,000
Unassigned Fund Balance	596,536		
<b>Total General Fund: \$ 33,000,433</b>		<b>Total General Fund: \$ 33,000,433</b>	
Capital:		Capital Expenditures:	
Transfer from General Fund	50,000	Voter Machine Replacement	50,000
<b>Total Comprehensive Services Act Fund: \$ 50,000</b>		<b>Total Capital Expenditures: \$ 50,000</b>	
School Operating:		School Operating:	
Federal	2,624,437	Instruction	11,309,147
State	11,461,257	Administration, Health & Attendance	1,716,642
Local Support Transfer (Oper & Cap)	4,330,237	Pupil Transportation	674,249
Other	187,980	Operations & Maintenance	2,196,732
		Technology	1,039,865
		Facilities	729,858
		Cafeteria	786,023
		Textbooks	151,395
<b>Total School Funds: \$ 18,603,911</b>		<b>Total School Funds: \$ 18,603,911</b>	
Social Services:		Social Services:	
Federal	1,697,209	Administrative	1,985,510
State	1,178,673	Social Programs	1,585,657
Local Support Transfer	695,285		
<b>Total Social Services Fund: \$ 3,571,167</b>		<b>Total Social Services Fund: \$ 3,571,167</b>	
Comprehensive Services Act:		Comprehensive Services Act:	
State	529,185	Mandated Services to Minors	820,000
Local Support Transfer	312,127	Administrative Expense	21,312
<b>Total Comprehensive Services Act Fund: \$ 841,312</b>		<b>Total Comprehensive Services Act Fund: \$ 841,312</b>	

## SUMMARY OF ALL BUDGETED FUNDS

REVENUE	24-25' PROPOSED	EXPENDITURES	24-25' PROPOSED
Debt Service - General Govt. & Schools:		Debt Service - General Govt. & Schools:	
Transfers from:			
General Fund to Fund 401	1,360,137	General Government	1,360,137
General Fund to Fund 402	414,662	Schools	414,662
<b>Total Debt Service Fund: \$ 1,774,799</b>		<b>Total Debt Service Fund: \$ 1,774,799</b>	
Water & Sewer:		Water & Sewer:	
Sale of Water	1,300,000	Water	1,699,890
Sewer Service Fees	1,800,000	Sewer	1,348,753
Miscellaneous	143,000	Wastewater Treatment	1,467,999
Draw from Unrestricted Net Position	1,990,211	Debt Service	25,001
		Transfers to:	
		General Fund	300,000
		General Fund - Admin Service & PILOT	365,108
		General Fund - Operational Subsidy	26,460
		Capital	-
<b>Total Water &amp; Sewer Fund: \$ 5,233,211</b>		<b>Total Water &amp; Sewer Fund: \$ 5,233,211</b>	
Solid Waste Refuse:		Solid Waste Refuse:	
Waste & Collection Disposal Fees	1,335,000	Operating Expense	1,273,615
Miscellaneous	336,762	Debt Service	30,196
		Transfer to General Fund	100,000
		Transfer to General Fund - Admin Service	267,951
<b>Total Solid Waste Refuse Fund: \$ 1,671,762</b>		<b>Total Solid Waste Refuse Fund: \$ 1,671,762</b>	
Airport Operations:		Airport Operations:	
Airport Rental & Fees	62,700	Operating Expense	184,746
Sale of Fuels	65,000	Transfer to General Fund - Admin Service	19,284
Transfer from General Fund	76,330		
<b>Total Airport Fund: \$ 204,030</b>		<b>Total Airport Fund: 204,030</b>	
Electric Service:		Electric Service:	
Sale of Service	15,325,004	Operating Expense	2,741,545
Miscellaneous	1,278,244	Energy for Resale - Fuel Adjustment	10,537,059
		Capital Outlay	526,500
		Debt Service	232,117
		Transfers to:	
		General Fund - Admin Service & PILOT	766,034
		General Fund - Operational Subsidy	1,799,993
<b>Total Electric Fund: \$ 16,603,248</b>		<b>Total Electric Fund: \$ 16,603,248</b>	
Economic Development:		Economic Development:	
Rents & Program Fees	141,079	Operating Expense	190,727
Transfer from General Fund	49,648		
<b>Total Economic Development Fund: \$ 190,727</b>		<b>Total Economic Development Fund: \$ 190,727</b>	
<b>TOTAL CITY FUNDS: \$ 81,744,600</b>		<b>TOTAL CITY FUNDS: \$ 81,744,600</b>	



## SECTION TWO

### **FINANCIAL POLICIES & POSITION SUMMARY**

1. General Fund Financial Policies (Fund Balance, Revenue, Budget and Debt Administration)
2. Table of Authorized Positions



## Financial Policies

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

### OVERALL GOALS

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

### DEFINITIONS

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

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

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

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

**Debt Service Fund:** accounts for repayment of debt

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

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

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

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

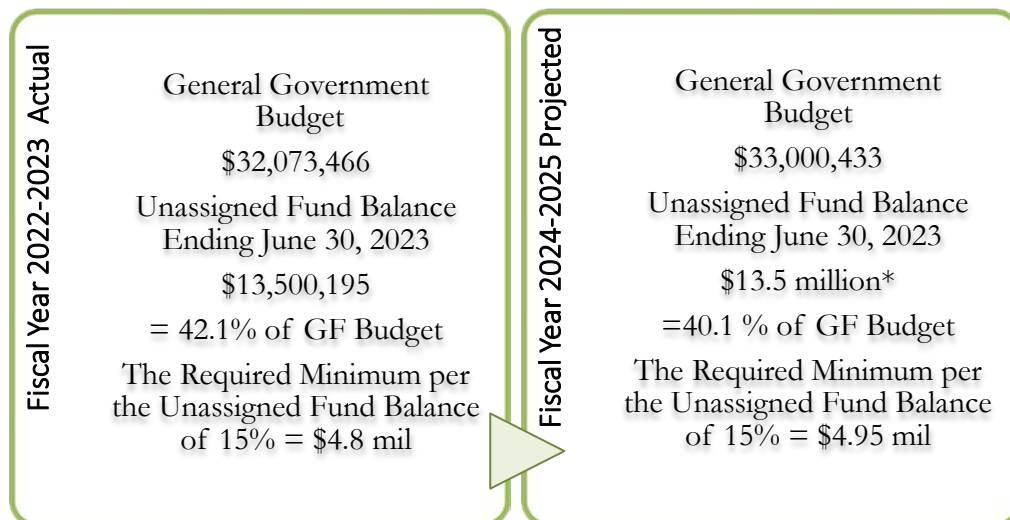
**Special Revenue Funds:** account for proceeds of designated revenue sources used to finance specific activities

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

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

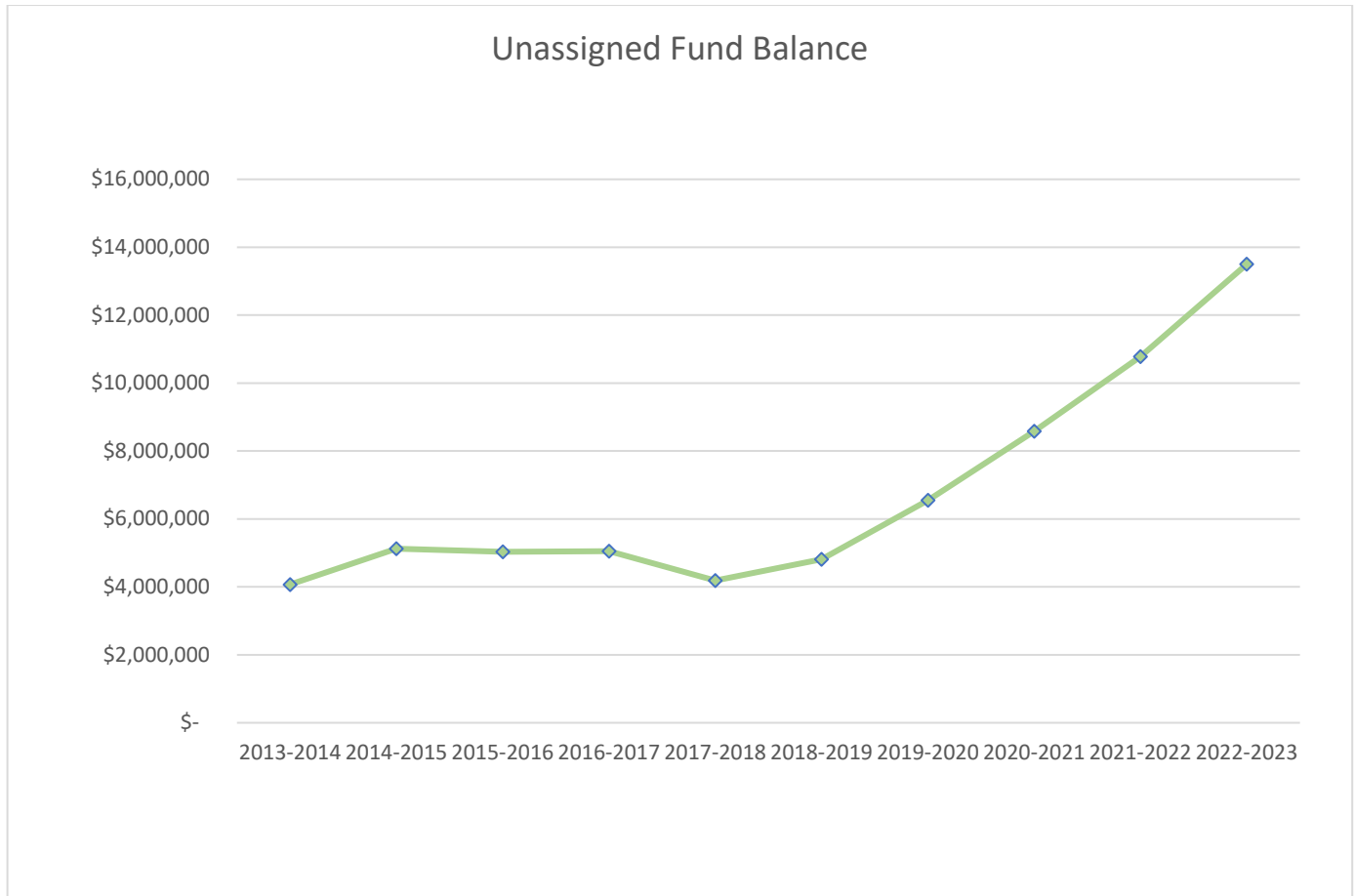
### MINIMUM UNASSIGNED FUND BALANCE POLICY

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



\*Policy Evaluation: The FY 2023-2024 projected unassigned fund balance at June 30, 2024 is yet to be determined.

Below is a history of the City’s Unassigned Fund Balance from June 30, 2014 through June 30, 2023.



**RESTORATION OF MINIMUM CASH OR UNASSIGNED FUND BALANCES**

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

**EXCESS UNASSIGNED FUND BALANCES**

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

## **POLICY ON THE ORDER OF SPENDING RESOURCES**

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

## **REVENUE POLICIES**

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

## **DEBT MANAGEMENT POLICIES**

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

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

In determining general obligation debt limitations, certain classes of indebtedness may be excluded, including revenue anticipation notes maturing in one year or less, general obligation bonds payable from a specified revenue producing undertaking [as long as the undertaking is self-supporting], and capital leases and revenue

bonds. The City's enterprise operations for Electric Fund and Water and Sewer Fund bonded debt are a combination of self-supporting, general obligation and revenue bonds.

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

**2021 General Debt Service as a Percentage of**

**\*General Fund Expenses = 11.85%**

\*calculation represents payment of annual principal and interest obligation  
& amounts for refunding of debt

**2022 Projected General Debt Service as a Percentage of**

**\*General Fund Expenses = 4.07%**

\*calculation represents payment of annual principal and interest obligation

**2021 Net Bonded Debt as a Percentage of Taxable Real Estate – 4.62%**

**Enterprise Funds**

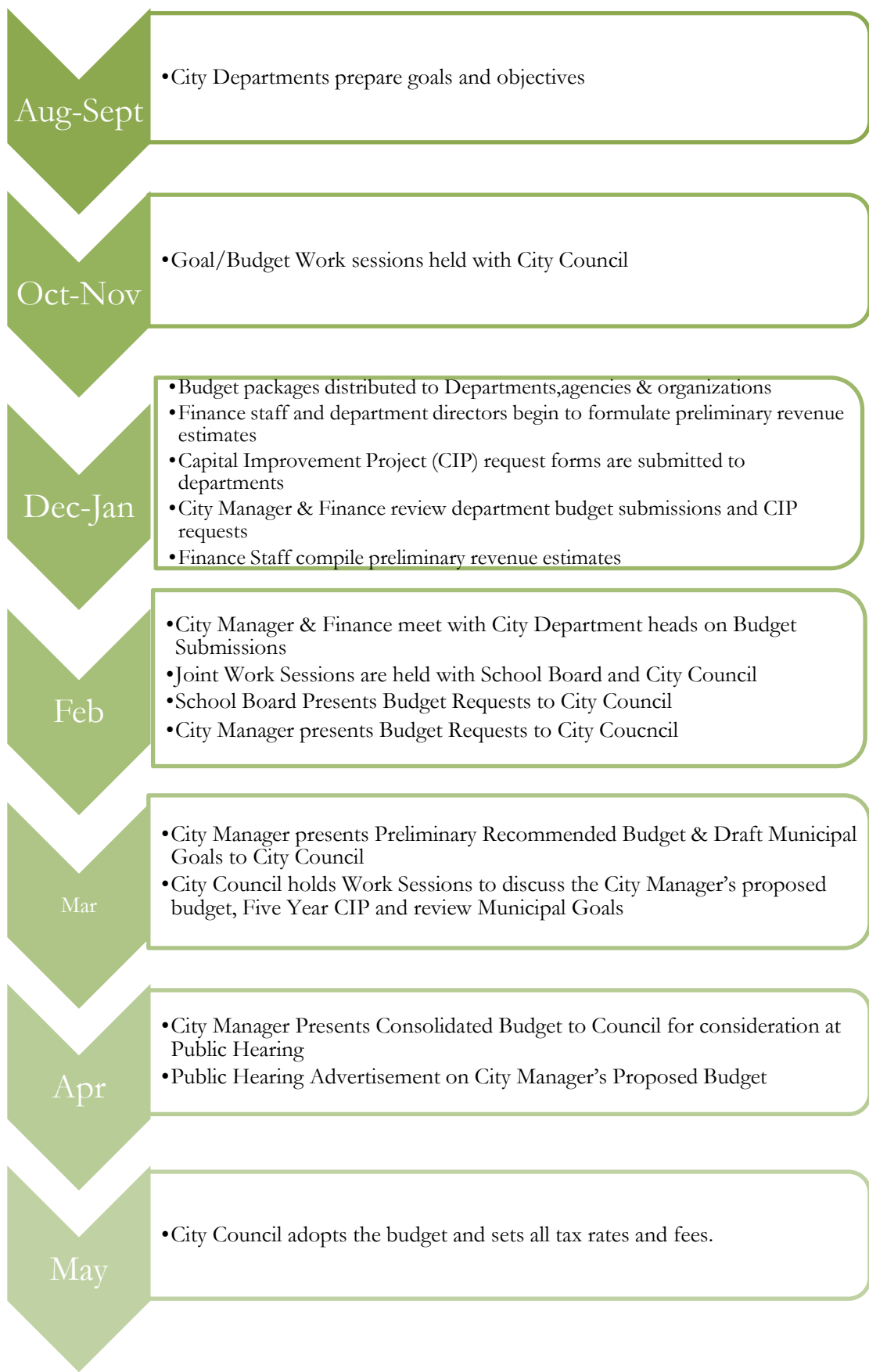
Debt Service as a percentage of annual expenses for the Water & Sewer, Electric, and Solid Waste Funds is less than 4.0%, well below the minimum policy guideline.

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

## Budget Development and Budgetary Controls

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

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



Authorized Postions Function/Program	FY 2023-2024 Adopted	FY 2024-2025 Proposed	Net FTE Change	FY 2024-2025 Frozen
<b>GENERAL FUND</b>				
City Manager	2.00	2.50	0.50	1.00
City Attorney	-	-	-	-
Human Resources	2.00	2.00	-	-
Treasurer	6.00	6.00	-	-
Commissioner of Revenue	4.50	5.00	0.50	-
Real Estate Assessor	1.00	1.00	-	-
Finance	5.50	5.50	-	-
Utility Billing	5.00	5.00	-	-
Registrar	1.72	1.72	-	-
Information Technology	1.50	1.50	-	-
<b>Total General Government Administration</b>	<b>29.22</b>	<b>30.22</b>	<b>1.00</b>	<b>1.00</b>
Police	30.44	31.00	0.56	2.00
E-911 Communications	8.72	9.00	0.28	1.00
Animal Control	1.72	2.00	0.28	-
Fire & Rescue - EMS	61.72	64.50	2.78	-
Inspections	4.00	4.00	-	3.00
<b>Total Public Safety Administration</b>	<b>106.60</b>	<b>110.50</b>	<b>3.90</b>	<b>6.00</b>
Public Works - Streets	15.50	15.50	-	-
Public Works - Garage	4.00	4.00	-	-
Public Works - Buildings & Grounds	17.50	17.50	-	3.00
<b>Total Public Works Administration</b>	<b>37.00</b>	<b>37.00</b>	<b>-</b>	<b>3.00</b>
Parks and Recreation	5.00	6.00	1.00	2.00
Senior Program	-	-	-	-
<b>Total Parks &amp; Recreation</b>	<b>5.00</b>	<b>6.00</b>	<b>1.00</b>	<b>2.00</b>
Community Development & Stormwater Management	1.00	1.00	-	2.00
Downtown Development	1.00	1.50	0.50	-
<b>Total Community Development</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>	<b>179.82</b>	<b>183.72</b>	<b>5.90</b>	<b>12.00</b>
Social Services	27.00	27.00	-	-
Economic Development - Incubator	0.73	0.73	-	-
Water & Sewer	13.00	13.00	-	-
Solid Waste	8.00	8.00	-	-
Electric Fund	19.50	19.50	-	-
Airport	1.00	1.00	-	-
<b>TOTAL NON GENERAL FUND</b>	<b>69.23</b>	<b>69.23</b>	<b>-</b>	<b>-</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>	<b>249.05</b>	<b>252.95</b>	<b>5.90</b>	<b>12.00</b>



## SECTION THREE

### **ANALYSIS OF THE GENERAL FUND**

1. Revenue Assumptions, Analysis & Descriptions
2. Summary of Revenue Changes from Prior Year
3. Expenditure Assumptions, Analysis & Descriptions
4. Summary of Expenditure Changes from Prior Year
5. General Fund Highlights by Function
  - Legislative, General & Financial Administration
  - Judicial Administration
  - Public Safety
  - Public Works
  - Health & Welfare
  - Parks & Recreation
  - Community Development
  - Non-Departmental

## General Fund Analysis FY 2024-25 Annual Operating Budget Revenue Analysis

### INTRODUCTION

There are numerous revenue items in the General Fund Budget. This section summarizes the revenue categories and offers insight on the items that are the major producers of City resources. There are many economic and structural factors that determine the amounts of revenue that the City can expect to receive in any fiscal year. Economic variables that drive many of the revenues include short- and long-term interest rates, consumer confidence, retail sales, housing demands, and fuel prices. Other determinants include policies and formulas developed by the State to distribute educational, public safety, social service, and other funds as well as regulations on the establishment and administration of local taxes and fees.

While the State in large part recognizes its obligation to reimburse localities for State responsible functions, it does not provide the necessary funding nor reduce the service requirements. Even though the State eliminated the “Reduction in State Aid to Localities” beginning in FY 2015-2016, funding required by localities to adequately fund state supported operations continue to grow without a corresponding equivalent increase in state funding. The City receives little funding from the Federal Government outside of general government grant related activities and support for Social Services and Education programs (non-General Fund).

REVENUE		%	FY 24'	FY 23'
General Government:	FY 25' Proposed	Chng	Amended	Actual
General Property Tax	11,264,693	24.7%	9,036,936	6,713,903
Other Local Taxes	7,302,540	1.3%	7,211,534	7,459,894
Permits, Fees, Licenses, Etc.	114,050	29.6%	88,030	137,112
Fines and Forfeitures	40,250	0.0%	40,250	41,376
Use of Money and Property	313,546	89.2%	165,732	261,368
Charges for Services	1,867,255	2.4%	1,823,091	1,905,169
Miscellaneous	1,255,314	4.6%	1,200,571	1,552,642
Recovered Costs	2,756,028	5.3%	2,616,645	3,435,601
Shared Expenses (State Offices)	283,200	37.0%	206,704	230,251
Non-Categorical Aid - State	1,464,941	-3.7%	1,520,719	1,444,871
Categorical Aid:	-			
State	2,966,120	-7.9%	3,218,856	3,089,144
Federal	204,408	-5.6%	216,629	230,713
Transfers from:	-			
Electric Fund	1,799,993	0.0%	1,799,993	1,799,993
Water & Sewer Fund	300,000	53.8%	195,000	195,000
Solid Waste	100,000	#DIV/0!	-	-
Debt	371,559	-81.4%	2,000,000	3,255,582
Unassigned Fund Balance	596,536	-58.7%	1,444,712	-
<b>Total General Fund:</b>	<b>\$ 33,000,433</b>	<b>-0.1%</b>	<b>\$ 32,785,402</b>	<b>\$ 31,752,620</b>

More than 56% of General Fund revenues are derived from taxes; 34% from real estate and personal property taxes and 22% from other local taxes such as meals, sales, cigarette, lodging and license taxes.

The next largest source is revenue from the State (both categorical and non-categorical aid such as state reimbursement for shared expenses, HB 599 funds for police, street and highway maintenance funds and the state PPTRA reimbursement). A complete analysis of all revenue sources is included in the following section (Revenue Analysis and Descriptions).

The General Fund provides for the basic services extended to all residents and businesses in the City, including public safety, streets, recreation, library, court services, community development, and general administration. It also includes significant contributions to the operation of the Franklin City Public School System, constitutional offices and other community organizations. Most General Fund Services are non-revenue producing, thereby requiring the use of ad valorem property taxes and other General Fund related revenue sources to provide funding. The Electric Fund provides significant support of General Fund operations through an inter-fund transfer in lieu of taxes and a City Council established appropriation of \$1.439 million annually which reduces pressure on the property tax. In FY23, this annual appropriation was increased to \$1.799 million and remain as such in FY25.

The General Fund revenues are divided into the following categories: property taxes, other local taxes, licenses, permits and fees, fines and forfeitures, revenue from use of money & property, charges for services, transfers from other funds, miscellaneous revenue and recovered costs, non-categorical state aid, and categorical aid (shared expenses), other state and federal grants and prior year surplus and transfers.

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

**PROPOSED TAX RATE:**

The current real estate tax rate is \$1.03 per \$100 of assessed value. The FY 2024-2025 budget proposes no increase in the real estate tax rate. The City’s ten-year tax rate history is depicted on the table that follows:

<b>10 Year Tax Rate History (per \$100 of assessed value)</b>					
<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Downtown District*</b>	<b>Personal Property</b>	<b>Machinery &amp; Tools</b>	<b>Public Service (RE/PP)</b>
2023-24	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2022-23	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2020-21	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2019-20	\$1.03	\$1.27	\$4.50	\$2.00	\$1.03/\$4.50
2018-19	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50
2017-18	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50
2016-17	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50
2015-16	\$0.99	\$1.24	\$4.50	\$2.00	\$0.99/\$4.50
2014-15	\$0.96	\$1.20	\$4.50	\$2.00	\$0.96/\$4.50
2013-14	\$0.90	\$1.14	\$4.50	\$2.00	\$0.90/\$4.50

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

**Real Estate Tax Relief Program for the Elderly or Disabled** - To counter the cost of real estate taxes for eligible citizens with fixed incomes, the City has established a program to fully or partially exempt elderly or disabled homeowners in Franklin based upon income limits and age. For Tax Year 2022-2023, the tax relief amount for the elderly was \$48,822 and \$40,243 for qualifying disabled veterans.

**Personal property tax** revenue is proposed at \$2,546,259, an increase of \$580,935 from FY 2023-2024 budget based on the current tax rate of \$4.50 per \$100 of assessed value. Since 1999, the Commonwealth of Virginia has reimbursed localities in Virginia for a portion of the levy included in the personal property tax on vehicles as authorized by the Personal Property Tax Relief Act (PPTRA). Beginning in 2006, the State began to reimburse localities a fixed amount based on the 2004 level of State. In essence, since the City receives a set value from the State for the Personal Property Tax Relief reimbursement, the City must annually adjust the relief percentage to maintain revenue neutrality.

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

**Public Service Corporation Taxes** constitute the assessment value for all property owned by Public Service Corporations in the City and subject to local taxation. Revenue for FY 2024-2025 is budgeted at \$96,124, compared to \$66,402 in FY 2023-2024.

**Machinery & Tools** tax is assessed to machinery and equipment used in manufacturing and processing. The City currently receives a marginal amount of revenue from this tax type. The FY 2024-2025 budget of \$32,758, compared to \$30,784 in FY 2023-2024.

**Penalties & Interest – Property Taxes** revenue is budgeted at \$145,000, the same as the prior fiscal year.

**Other Local Taxes** -This category consists of consumer utility taxes, sales and use taxes, business license fees, cigarette taxes, meals taxes, and lodging taxes.

Every person or business in the City that sells or furnishes a utility service must collect a *consumer utility tax* from the purchaser of the service. Utility tax is based on residential and commercial usage and is proposed at \$460,000 for FY 2024-2025. However, of this amount, \$84,000 is remitted to Southampton County, City of Suffolk, and Isle of Wight County for the utility taxes paid by utility customers located in these jurisdictions but serviced by Franklin City's electrical utility company.

*Sales & Use Tax* is the retail sales and use tax charged and collected by certain businesses on behalf of the Commonwealth of Virginia. The City collects one percent of the 5.0% imposed by the Commonwealth on gross receipts from retail merchants in the City. Sales are indicative of consumer confidence and spending. Collections are estimated at \$2.4 million, which is the same as the 2023-2024 budgeted amount.

*Business license* revenue is projected at \$1,200,000, which is an increase of \$38,000 over FY 2023-2024 budget. This tax is generally assessed on the gross receipts of businesses in the City depending on the category of the business. A new business must obtain a business license from the Commissioner of Revenue before conducting business in Franklin.

Lodging tax is imposed and levied by the City in the amount of 8% of the total paid for lodging, by or for any transient, to any hotel. The adopted budget for FY 2024-2025 is \$190,000, which is \$10,000 increase over FY 2023-2024 budgeted amount.

Restaurant/Meal Tax is assessed on the sales price of prepared food and beverages sold at food establishments in the City. The City imposes a tax of 7.0%. Revenue from meals tax is adopted at \$2,200,000 for FY 2024-2025, an increase of \$50,000 from budgeted revenue in FY 2023-2024.

Cigarette Tax – The Code of Virginia, Section 58.3830 allows for local taxation on the sale or use of cigarettes. The City of Franklin charges \$0.70 per pack of cigarettes. The FY 2024-2025 proposed budget of \$395,000, which is the same as the current budgeted amount.

Other local tax collected is the remaining local taxes not previously mentioned including bank stock, motor vehicle licenses, local electric consumption tax, right of way use, and local probate and recordation taxes. The combined total for these revenues is \$363,040 which is in line with the current year budget. The table below provides a history of revenue received from various local taxes.

Local Tax	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted	FY24-25 Proposed	Growth since FY 19-20
Sales	1,946,295	2,111,038	2,171,099	2,394,886	2,400,000	2,400,000	23.31%
Meals	1,531,440	1,805,178	1,917,888	2,235,378	2,150,000	2,200,000	43.66%
Lodging	133,484	178,791	194,387	199,864	180,000	190,000	42.34%
Cigarette	359,057	337,113	311,078	379,132	395,000	395,000	10.01%
Business License	1,035,797	1,020,193	1,171,365	1,322,231	1,165,000	1,203,000	16.14%
Motor Vehicles	184,549	227,080	199,297	214,611	210,000	222,040	20.31%
Utility Tax (Net)	541,040	525,033	542,265	529,582	562,000	560,000	3.50%
<b>Total</b>	<b>\$ 5,731,662</b>	<b>\$ 6,204,426</b>	<b>\$ 6,507,379</b>	<b>\$ 7,275,684</b>	<b>\$ 7,062,000</b>	<b>\$ 7,170,040</b>	<b>25.10%</b>

### License, Permit & Privilege Fee

These revenues are generated from various activities within the City primarily from the issuance of building, electrical, and plumbing permits. Other fees are collected for animal licenses, zoning and land use activities and charges. The projected revenue for this category totals \$114,050 a \$26,020 increase from the previous year’s budget.

### Fines and Forfeitures

These collections are the result of charges ordered by the courts for violations of City ordinances, and is projected at \$40,250 for FY 2024-2025, the same as the current budgeted amount.

### Revenues from Use of Money & Property

Interest earned on investments and revenue received from the rental of City property comprises the category of revenue generated from the use of money and property. However, the majority of this revenue is received from the Department of Social Services under the current Memorandum of Understanding (MOU) for the reimbursement of building rental and facility operations. The City also receives annual rental payments from the use of City owned land and a cell tower. The FY 2024-2025 proposed budget is \$313,546, a \$147,814 increase from the current year’s budget.

### **Charges for Services**

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

The City's Emergency Medical Services (EMS) Cost Recovery program is designed to obtain reimbursement for the cost of emergency medical services associated with transporting citizens to the hospital by ambulance. Charges for *Ambulance Service Fees* are based on premiums paid by Medicare, Medicaid and other private insurance for ambulance transport. Charges vary based on the type of service provided and the distance traveled to the hospital. Franklin uses AMB to administer the EMS Recovery Program. FY 2024-2025 projected revenue from this source is \$375,000.

As discussed previously, management recommends a review in the new fiscal year of policies on collection efforts for pursuing and improving outstanding billed but unpaid ambulance service fees. Given the cost of providing emergency medical services, this is one means of lowering the taxpayer burden necessary to provide this important service. User fees are a more fair and equitable means of distributing costs in the fire and emergency services arena. Management has entered into jurisdictional partnerships with neighboring localities to also positively impact on City costs without compromising service obligations.

### **Miscellaneous Revenue and Recovered Cost**

This category includes revenue sharing received under the City's Revenue Sharing Agreement with Southampton County. It also includes donations, proceeds from the sale of property, and other unanticipated miscellaneous revenue. Reflected in recovered cost are payments received from Southampton County under the consolidated shared services agreement. The City's FY 2024-2025 proposed budget includes \$2,756,028 of revenue providing 24-hour emergency medical and ambulance transport services for all emergency medical 911 calls originating from within Southampton County. The FY 2024-2025 proposed budget also includes a projected \$263,000 in utility billing fees associated with late payments in accordance with billing and collection policies established in February 2014.

Under a revenue sharing (annexation) agreement, the City receives a percentage of the taxes, primarily machinery & tools, from operations at the International Paper, S.T. Tissue, Franklin Lumber, and M&M Milling located in Isle of Wight County. Prior to the closure of the mill in 2009, the City consistently received revenue sharing benefits in excess of \$1.0 million annually. This amount was significantly reduced beginning in FY 2010-2011 as a result of the closure. In 2012, a portion of the mill was repurposed, and other business interests have located on the campus which results in partial revenue recovery. However, the FY2024-2025 proposed amount of \$816,565 that will be in place for the next four years as a result of the decision of the Virginia Supreme Court in a lawsuit between Isle of Wight County and International Paper.

## History of Revenue Sharing Payments from Isle of Wight County

2011-2012	\$ 1,193,025
2012-2013	\$ 227,529
2013-2014	\$ 540,850
2014-2015	\$ 699,141
2015-2016	\$ 709,170
2016-2017	\$ 717,304
2017-2018	\$ 720,000
2018-2019	\$ 1,164,549
2019-2020	\$ 995,521
2020-2021	\$ 1,054,852
2021-2022	\$ 996,147
2022-2023	\$ 1,035,170
2023-2024	\$ 700,000
2024-2025	\$ 816,565

*The City took a bit in FY 2010-2011 to correct the accounting for the receipt of the revenue sharing payment to agree with Isle of Wight distribution period; this helped the City to realize revenue in the year subsequent to the plant closing in which a significant reduction of revenue occurred.*

## Shared Expenses

This category consists of reimbursement for shared expenses in which the State provides funding assistance for salaries as determined by the State Compensation Board on an annual basis for specified local officials. The affected offices in this category are the Commissioner of Revenue, Treasurer, and Voter Registrar. In FY 2024-2025 the City is expected to receive reimbursements of \$108,645, \$120,051, and \$54,504 respectively for the Commissioner, Treasurer, and Registrar offices for a total of \$283,200 in categorical aid. This is an increase of \$76,496 over FY 2023-2024. State support for constitutional officers overall continues to fall short of adequately funding their fair share of operating expenses for FY 2024-2025. The City must fund the remainder of these operating expenses with local resources.

The following table shows the estimated reimbursement along with the FY 2024-2025 recommended budget amount for each office, and the City cost for each:

Department	FY 2024-2025 State Revenue	FY 2024-2025 Total Expense Budget	City Share of Cost	City Cost as a % of Budget
Commissioner of Revenue	\$ 108,645	\$ 353,710	\$ 245,065	69%
Treasurer	\$ 120,051	\$ 466,253	\$ 346,202	74%
Registrar	\$ 54,504	\$ 240,994	\$ 186,490	77%
<b>Total</b>	<b>\$ 283,200</b>	<b>\$ 1,060,957</b>	<b>\$ 777,757</b>	<b>73%</b>

## **State Revenues (Non-Categorical Aid)**

This category includes funding for PPTRA tax reimbursement, communication taxes, recordation taxes, stock taxes, and auto rental taxes. The FY 2024-2025 budget is \$1,462,947, the same compared to the current year budget.

## **State Revenues (Categorical Aid)**

This section includes funding for a variety of City functions and state grants, the largest being *street and highway maintenance funds* followed by *599 funds for Law Enforcement*. Revenue for street & highway maintenance is received from the Virginia Department of Transportation for the City's maintenance of primary and secondary roads based on a formula including reimbursement rate and locally maintained lane miles. The street and highway maintenance budget for FY 2024-2025 is \$1,790,323, the same as FY 2023-2024. The City's police department recovers some of its costs from the "599 funds" distributed by the Commonwealth of Virginia. The budget for these funds for FY 2024-2025 is \$520,240, an increase of \$75,817 as compared to FY 2023-2024.

## **Federal Revenue**

Federal revenue represents monies received by the City from various federal grant programs. Grants associated with the General Fund are normally appropriated upon notification and/or receipt of the grant award.

## **Use of Restricted & Unassigned Fund Balance**

A fund balance is created when revenue exceeds expenditures in prior fiscal years and should not be considered a continuing income source and particularly not for recurring operating expenditures. A portion of fund balance may be appropriated in subsequent years to meet expenditure requirements. Due to reductions in unassigned fund balances or reserves experienced in prior years, management has consistently recommended that the City refrain from significant appropriation of unassigned fund balance except for debt reserve funds created for that purpose, restricted revenues, and capital expenditures particularly until reserve levels comfortably exceed minimum policy requirements. In uncertain or difficult times, the value of adequate reserve funds to either meet unexpected needs or take advantage of opportunities cannot be overstated. These funds can also be utilized when balances exceed minimum policy requirements to reduce costs by funding major items on a "pay-as-you-go" basis rather than relying entirely upon borrowing funds in the case of capital projects. This is also a good source for matching funds when grant opportunities are identified. This spending plan is consistent with the long-term goal of maintaining an acceptable minimum reserve while avoiding fluctuations in rates and charges. The budget proposal for FY 2024-2025 recommends a transfer of \$596,536 from the General Fund Unassigned Fund Balance to cover the cost of the 11% health insurance increase and one-time capital projects.



# General Fund Analysis FY 2024-2025 Annual Operating Budget Expenditure Analysis

## Introduction

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

Provided below are brief highlights of major expenditure adjustments incorporated into the FY 2024-2025 Recommended Operating Budget. Preceding the categorical highlights are “items of interest” that affect the entire General Fund budget and may not be necessarily mentioned in the highlights sections:

- ❖ **Virginia Retirement System (VRS)** - The City currently provides equitable deductions to all groups of employees since the VRS phase in on longer term employees was completed in a prior year.

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

- ❖ **Health Care Insurance** – The City currently participates in the State’s Local Choice Program for health insurance. The Local Choice is a pooled program whereby localities similar in size are grouped together. This is intended to increase purchasing power, which reduces cost while shared claims experience offers some protection in years when jurisdictions experience high claims. Trend estimates tend to track lower than the commercial health care market. The City will experience approximately a 11% increase in health insurance costs effective July 1, 2024. Given the amount of the premium increase for FY 2024-2025, management recommended, and Council has approved City will share the cost of the health insurance increase.

<b>General Fund Increase in City Share of Health Insurance Cost (Includes Early Retirees)</b>	<b>\$138,400</b>
---	------------------

- ❖ **Worker’s Compensation** - The City participates in the Virginia Municipal League Insurance Program (VMLIP) for its worker’s compensation coverage. VMLIP is a self-insurance pool in the Commonwealth of Virginia and provides auto, property, liability, and workers’ compensation coverage to political subdivisions across Virginia.
- ❖ **Salary Adjustments** – The adopted budget does include freezing of positions. There is a 3% raise for all employees included in the FY 2024-2025 budget. The chart that follows provides a history of salary adjustments for the past fifteen years.

## History of Salary Adjustments

FY 10-11	0.00%				
FY 11-12	1.5%	8/1/2011			
FY 12-13	0.0%		\$500	12/18/2012	1.1%
FY 13-14	2.0%	7/1/2013			1.1%
FY 14-15	0.0%		\$500	12/16/2014	1.1%
FY 15-16	2.0%	9/1/2015			1.1%
FY 16-17	2.0%	12/1/2016			1.1%
FY 17-18	2.0%	12/1/2016			1.1%
FY 18-19 (Non-Exempt)	2.0%				
FY 18-19 (Exempt)	1.0%				
FY 19-20	0.0%				
FY 20-21	2.0%	11/1/2020			
FY 21-22	0.0%				
FY 22-23	3.0% / 2.0%	7/1/2022			
FY 23-24	5.0%	7/1/2023			
FY 24-25	3.0%	7/1/2024			

Excludes Any Additional State Raises for Applicable Employees

## Legislative & General Government Administration

General Fund Expenditure Summary	FY 25' Proposed	%	FY 24' Amended	FY 23' Actual
<b>Legislative &amp; General Govt.</b>				
City Council	661,820	110%	314,457	153,637
City Manager	318,334	10%	289,386	295,487
City Attorney	150,000	30%	115,000	200,588
Human Resources	286,703	22%	235,789	223,719
Commissioner of Revenue	353,710	0%	352,317	315,581
Real Estate Assessor	116,718	-20%	145,627	80,879
Treasurer	466,253	1%	461,667	360,741
Finance	493,324	22%	403,618	447,292
Purchasing	69,619	-49%	137,742	124,589
Utility Billing	382,321	2%	374,437	336,514
Insurances	136,944	-22%	175,753	171,112
Information Technology	462,552	-56%	1,045,622	207,621
Elections	240,994	21%	199,387	170,134
	<b>\$ 4,139,292</b>	<b>-9%</b>	<b>\$ 4,250,802</b>	<b>\$ 3,087,893</b>

### FY 2024-2025 Highlights

**City Council** – The budget for contributions to various agencies and organizations in the City is \$190,056, an increase of \$19,368 over the current budget. Due to the estimated Real Estate Reassessment, there is a contingency proposed in the amount of \$380,581.

**City Manager** - The budget reflects an addition of a part-time grant writer position.

**City Attorney** – The budget reflects no significant highlights.

**Human Resources** – The budget reflects no significant highlights.

**Commissioner of the Revenue** – The budget reflects a net increase primarily due to the 3% raise.

**Real Estate Assessor** – The budget net decrease is primarily due to professional services for the reassessment contract and software costs.

**City Treasurer** – The budget reflects no significant highlights.

**Finance/Purchasing** – The budget reflects no significant highlights.

**Utilities** – The budget reflects no significant highlights.

**Insurance** – The budget reflects a net decrease primarily due to the decrease in enrolled retirees and the increase in VRS Local Disability program fee.

**Elections** – The budget reflects increases to cover ballot on demand printer and 2 poll books.

**Information Technology** – The budget reflects no significant highlights.

## Judicial Services

General Fund Expenditure Summary	FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Judicial</b>				
Circuit Court	12,863	0%	12,800	12,021
General District Court	54,339	331%	12,600	12,621
Clerk of Circuit Court	79,557	-1%	80,600	78,351
Sheriff	160,843	-1%	162,500	132,263
Juvenile District Court	277,911	23%	225,824	294,612
Commonwealth's Attorney	84,933	-1%	85,800	74,319
Western Tidewater Regional Jail	1,004,492	0%	1,004,492	952,982
	<b>\$ 1,674,938</b>	<b>6%</b>	<b>\$1,584,616</b>	<b>\$1,557,168</b>

### FY 2024-2025 Highlights

**Circuit Court** – The budget reflects no significant highlights.

**General District Court** – The budget reflects an addition of a support position.

**Clerk of Circuit Court** – The budget reflects no significant highlights.

**Sheriff** – The City shares the cost of court services with Southampton County based on an agreed upon distribution formula of 30% of the total cost.

**Juvenile District Court** - Includes cost incurred for juvenile detention. The budget reflects an estimated increase of \$50,000 for services. Actual costs can fluctuate dramatically from year to year based upon services rendered.

**Commonwealth's Attorney** – The budget reflects no significant highlights.

**Western Tidewater Regional Jail** – The City's budget for adult prisoners is \$1,004,492, which is the same as the current budget year. Participating localities of Franklin, Isle of Wight, and Suffolk proportionately absorb their applicable share of jail administration costs.

## Public Safety Administration

General Fund Expenditure Summary	FY 25' Proposed	%	FY 24' Amended	FY 23' Actual
<b>Public Safety</b>				
Police	4,041,762	-33%	6,010,219	3,260,766
E911 Communications	936,240	6%	883,229	736,644
Fire & Emergency Services	7,257,210	5%	6,890,127	5,708,543
Building Inspections	480,498	-49%	936,749	320,839
Animal Control	221,364	38%	160,377	98,931
	<b>\$ 12,937,074</b>	<b>-13%</b>	<b>\$ 14,880,701</b>	<b>\$ 10,125,722</b>

### FY 2024-2025 Highlights

**Police Department** - The budget includes freezing two vacant positions. It reflects a net decrease of \$2,043,446 primarily due to a reduction in ARPA/Capital Rollover from the current year.

**E911 Communications** – The budget reflects a net increase of \$53,011. Exclusive of raises, one position is no longer frozen for FY 2024-2025.

**Fire & Emergency Services** – Exclusive of raises, the budget includes three new positions.

**Building Inspections** – The budget includes a reduction of \$456,251 in ARPA/Capital related budgets.

**Animal Control** – The budget reflects an increase of \$60,987 which includes budget to cover the replacement Animal Control Vehicle.

## Public Works Administration

General Fund Expenditure Summary	FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Public Works</b>				
Streets	2,435,231	-14%	2,837,534	4,229,403
Snow	15,000	0%	15,000	279
Garage	353,648	3%	343,582	316,915
Buildings & Grounds	1,551,678	4%	1,495,390	1,352,446
Cemetery Maintenance	1,000	0%	1,000	540
	4,356,558	-7%	4,692,506	5,899,584

### FY 2024-2025 HIGHLIGHTS

**Public Works Streets** – The budget reflects a decrease in ARPA/Capital related budgets of \$400,000.

**Public Works Snow Removal** – The budget reflects no significant highlights.

**Public Works Garage** – The budget reflects no significant highlights.

**Building & Grounds** - The budget includes freezing the same three vacant positions from FY 2023-2024.

**Cemetery Maintenance** - The budget reflects no significant highlights.

## Health and Welfare

General Fund Expenditure Summary		FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Health &amp; Welfare</b>					
	Health Department - WTHD	<b>106,500</b>	0%	106,500	104,252
	Mental Health - WTCSB	<b>48,018</b>	13%	42,469	33,262
	Children's Center	<b>757,540</b>	0%	757,540	757,540
		<b>\$ 912,058</b>	<b>1%</b>	<b>\$ 906,509</b>	<b>\$ 895,054</b>

### FY 2024-2025 Highlights

**Health Department** – The City’s contribution to the Franklin City Health Department at \$106,500 is for various environmental, family health & nutrition and disease prevention services.

**Mental Health District** – The proposed expenditures reflect an increase of \$5,549 the contribution to the Western Tidewater Community Services Board for community mental health services provided to Franklin citizens.

**Children’s Center**- City of Franklin serves as the fiscal agent for the Children’s Center.

## Parks and Recreation

General Fund Expenditure Summary	FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Recreation &amp; Culture</b>				
Parks & Recreation	655,812	-53%	1,388,706	813,273
Library - Blackwater Regional	302,889	3%	294,856	276,898
	<b>\$ 958,701</b>	<b>-43%</b>	<b>\$ 1,683,562</b>	<b>\$ 1,090,171</b>

### FY 2024-2025 Highlights

**Parks & Recreation** – Exclusive of raises, the budget includes a \$733,000 reduction in ARPA/Capital related budgets.

**Blackwater Regional Library** – There is a \$9,670 increase in the City contribution to the library.

### Parks & Recreation Facilities:

Armory Drive Recreational Park  
 Barrett's Landing Park  
 Bruce Street Park  
 Hayden Sports Complex  
 Drive Park

Martin Luther King, Jr. Center  
 Memorial Park  
 Paul D. Camp Field  
 High Street Park College



## Community Development

General Fund Expenditure Summary	FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Community Development</b>				
Planning	155,976	60%	97,384	141,370
Beautification	6,000	-79%	29,080	42,891
Tourism	136,531	-8%	148,389	111,155
	<b>\$ 298,507</b>	<b>9%</b>	<b>\$274,853</b>	<b>\$295,416</b>

### FY 2024-2025 Highlights

**Planning** – The budget includes moving \$50,000 for professional services from Building Inspections and Code Enforcement.

**Beautification** – Funds are amended to the budget each year for a Litter Control Grant awarded by the State Department of Environmental Quality for litter control activities and programs in the City. Funds have been used in the past to purchase trash receptacles which are strategically placed throughout various areas of the City. The City annually participates in Arbor Day activities as a long standing designated “Tree City USA” community. There is a reduction of \$14,700 for ARPA/Capital related budgets.

**Tourism** – A portion of the funding for this budget comes from the collection of the \$.024 real estate tax rate charged in the downtown tax district.

## Non-Departmental

General Fund Expenditure Summary	FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Non-Departmental</b>				
Southampton Revenue Sharing Payment	700,000	0%	700,000	615,541
Miscellaneous Expenses	4,226	-6%	4,501	23,549
Estimate of Vacancy Savings	(400,000)	100%	(200,000)	35
Tax Relief for the Elderly & Disabled	138,849	39%	100,000	-
	<b>\$ 443,075</b>	<b>-27%</b>	<b>\$ 604,501</b>	<b>\$ 639,125</b>

General Fund Expenditure Summary	FY 25' Proposed	% Chng	FY 24' Amended	FY 23' Actual
<b>Transfers To:</b>				
Social Services	694,997	8%	640,674	595,281
Comprehensive Services Act	304,220	24%	244,792	416,630
School Operating & Capital (Local Support)	4,330,237	0%	4,330,237	4,330,237
School Debt (Local Support)	414,662	0%	414,133	433,109
Airport	76,330	19%	63,919	55,633
Economic Development	49,648	0%	49,648	100,000
General Govt. Debt	1,360,137	73%	788,169	763,820
Transfers to Capital	50,000	-67%	150,000	850,000
	<b>\$ 7,280,231</b>	<b>9%</b>	<b>\$ 6,681,572</b>	<b>\$ 7,544,710</b>

## FY 2024-2025 Highlights

**Revenue Sharing Payment** – The revenue sharing payment is based on a series of tax and utility calculations that reflects the City’s share to Southampton County for revenue received along the Industrial Corridor (namely a section of Armory Drive). The City remits the shared portion to Southampton County in the following fiscal year.

**Estimate of Vacancy Savings** – Annual Estimate is \$400,000

**Tax Relief for the Elderly & Disabled** – based on actuals from FY 2022-2023.

## SECTION FOUR

### **ENTERPRISE FUNDS**

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

## Water and Sewer Fund

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

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

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

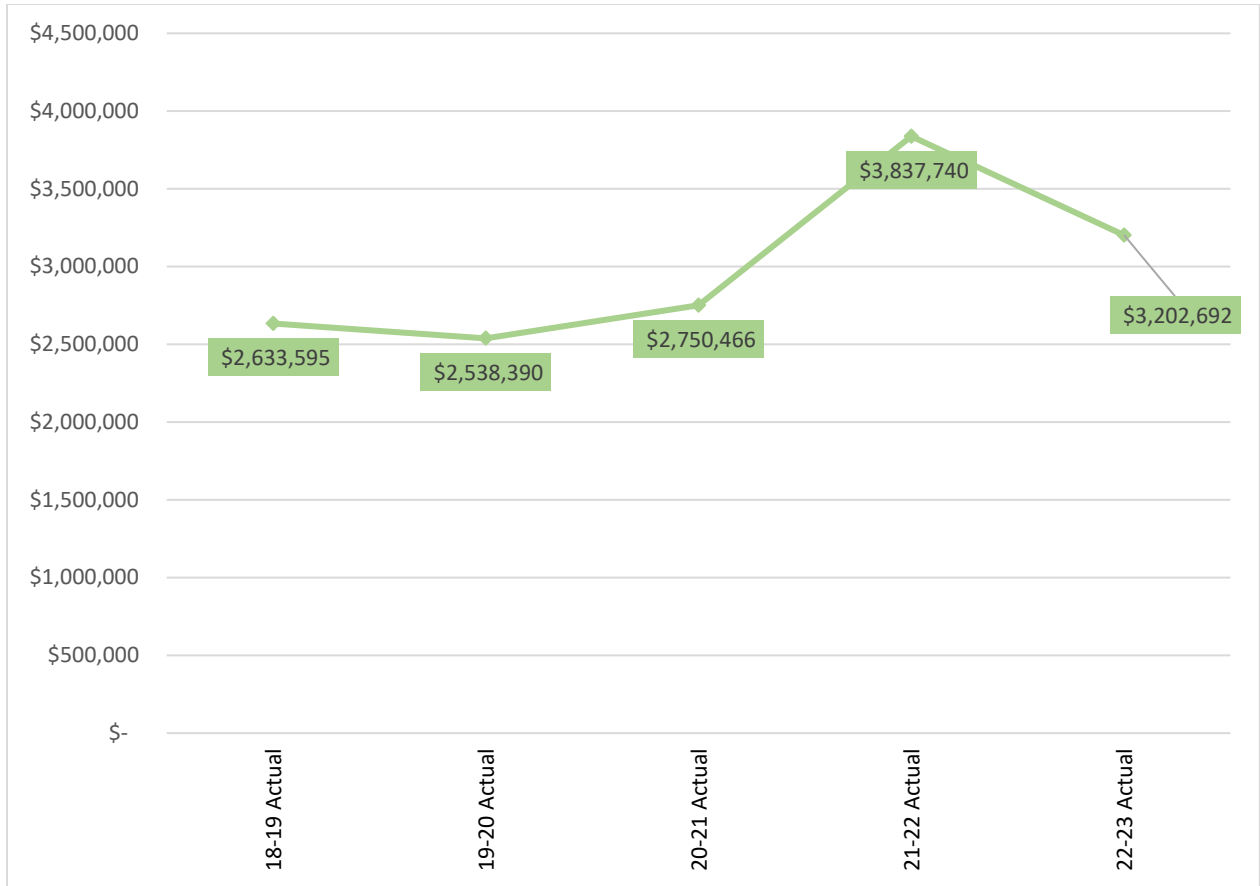
Staff is currently in the process of working with a consultant and the Department of Environmental Quality to ensure that the City of Franklin has adequate water capacity for the projected residential, commercial, and industrial growth.

**Revenue Analysis**  
**Table 1**

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
	Proposed		Proposed	Chng	Appropriation	Actual
Water & Sewer:		Water & Sewer:				
Sale of Water	1,300,000	Water	1,699,890	66.5%	1,020,730	1,260,201
Sewer Service Fees	1,800,000	Sewer	1,348,753	167.3%	504,505	381,479
Miscellaneous	143,000	Wastewater Treatment	1,467,999	52.0%	965,622	894,994
Draw from Unrestricted Net Position	1,990,211	Debt Service	25,001	-92.6%	339,963	37,503
		Transfers to:				
		General Fund	300,000	0.0%	-	195,000
		General Fund - Admin Service & PILOT	365,108	-8.7%	399,902	407,055
		General Fund - Operational Subsidy	26,460	0.0%	-	26,460
		Capital	-	-100.0%	214,200	-
<b>Total Water &amp; Sewer Fund:</b>	<b>\$ 5,233,211</b>	<b>Total Water &amp; Sewer Fund:</b>	<b>\$ 5,233,211</b>	<b>51.9%</b>	<b>\$ 3,444,922</b>	<b>\$ 3,202,692</b>

Graph 1 shows a five-year trend of actual expenditures in the Water & Sewer Fund.

Graph 1. - Water & Sewer Fund Expenditure History



FY 2024-2025 revenues of \$5,233,211 are allocated among Water, Sewer, and Wastewater Operations. The transfer to the General Fund includes transfers for administrative services (\$365,108), payments in lieu of taxes (\$26,460), and General Fund for support (\$300,000).

**FY 2024-2025 Highlights:**

- ❖ The transfer to the General Fund for administrative services of \$365,108 is based on the most recent cost allocation analysis of services provided by the General Fund.

## Solid Waste Fund

The City provides waste collection and disposal services to approximately 2,776 residential customers and 101 commercial customers. The City formally structured the budget for solid waste as an “Enterprise Fund” effective July 1, 2013 which better enables the City to plan for future needs.

An analysis of the Fiscal Year 2024-2025 Budget for the Solid Waste Fund (revenues and expenditures) follows:

### Revenue Analysis

No Rate Change – The adopted budget includes the current residential rate of \$38.00 per month. Since FY 2010-2011, cumulative reductions in solid waste fees total \$8.36 or a decrease of 18%. Table 1 below shows the history of monthly residential solid waste collection rates.

#### FY 2024 – 2025 Highlights

- ❖ The budget reflects no change to the residential fee.

Table 1

Fiscal Year	Residential Rate	Net Change
20-21	\$ 38.00	\$ -
21-22	\$ 38.00	\$ -
22-23	\$ 38.00	\$ -
23-24	\$ 38.00	\$ -
24-25	\$ 38.00	\$ -
Net Change Since 10-11		(\$8.36) or 18% reduction
Net Change Since 08-09		\$6.00 or 18.75% increase

Waste collection and disposal fees account for the revenues for solid waste services. Revenue projected in FY 2024-2025 based on the recommended rate is \$1,335,000. Total revenues for the fund are projected at \$1,671,762 which includes an Administrative Garbage Service Fee revenue of \$4,000 and Use of Unrestricted Fund Balance of \$332,762.

Revenues	FY 24 - 25' Proposed	Expenditures	FY 24 - 25' Proposed	% Chng	FY 24' Appropriation	FY 23' Actual
Solid Waste Refuse:		Solid Waste Refuse:				
Waste & Collection Disposal Fees	1,335,000	Operating Expense	1,273,615	13.1%	1,126,580	976,128
Miscellaneous	336,762	Debt Service	30,196	5.8%	28,533	11,739
		Transfer to General Fund	100,000	0.0%	-	-
		Transfer to General Fund - Admin Service	267,951	4.8%	255,789	287,391
<b>Total Solid Waste Refuse Fund:</b>	<b>\$ 1,671,762</b>	<b>Total Solid Waste Refuse Fund:</b>	<b>\$ 1,671,762</b>	<b>18.5%</b>	<b>\$ 1,410,902</b>	<b>\$ 1,275,258</b>

## Franklin Regional Airport

Franklin Regional Airport situated in Isle of Wight County and owned by the City of Franklin is located two nautical miles from the City’s central business district. The Airport Fund is an Enterprise Fund, but receives annual financial support from the City’s General Fund to sustain operations. Revenue supporting the fund is derived from the sale of aviation gas, jet fuel and hangar rental fees. The budget for FY 2024-2025 is \$204,030, \$13,311 higher than FY 2023-2024 budget.

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
	Proposed		Proposed	Chng	Appropriation	Actual
Airport Operations:		Airport Operations:				
Airport Rental & Fees	62,700	Operating Expense	184,746	8.4%	170,448	555,548
Sale of Fuels	65,000	Transfer to General Fund - Admin Service	19,284	-4.9%	20,271	20,612
Transfer from General Fund	76,330					
<b>Total Airport Fund:</b>	<b>\$ 204,030</b>	<b>Total Airport Fund:</b>	<b>204,030</b>	<b>7.0%</b>	<b>190,719</b>	<b>576,160</b>

## Electric Fund

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

### FY 2024-2025 BUDGET RECOMMENDATION

Based upon information provided to VMEA by DVP to date, the wholesale power costs for Franklin Power & Light (FP&L) are projected to increase. Actual wholesale power costs will be presented by DVP in June 2024.

### Fuel Factor Charge

The fuel adjustment charge by DVP is a direct pass thru from the City to FP&L customers. DVP makes rate announcements on the fuel charge usually on an annual basis. This fuel adjustment charge is effective April 1<sup>st</sup> each year. DVP has projected a decrease in the fuel adjustment rate for FY 2025 power purchases. The change in the fuel adjustment charge will be reflected in the May billing for April usage.

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
	Proposed		Proposed	Chng	Appropriation	Actual
Electric Service:		Electric Service:				
Sale of Service	15,325,004	Operating Expense	2,741,545	-10.1%	3,049,139	2,120,039
Miscellaneous	1,278,244	Energy for Resale - Fuel Adjustment	10,537,059	-17.3%	12,735,239	12,245,403
		Capital Outlay	526,500	38.9%	379,063	295,195
		Debt Service	232,117	-1.8%	236,437	88,119
		Transfers to:				
		General Fund - Admin Service & PILOT	766,034	5.4%	726,888	710,577
		General Fund - Operational Subsidy	1,799,993	0.0%	1,799,993	1,799,993
<b>Total Electric Fund:</b>	<b>\$ 16,603,248</b>	<b>Total Electric Fund:</b>	<b>\$ 16,603,248</b>	<b>-12.3%</b>	<b>\$ 18,926,759</b>	<b>\$ 17,259,326</b>

**Budget Highlights:** The FY 2024-2025 budget highlights includes a \$2,198,180 decrease in fuel for resale .



**Table 1**

Table 1 below provides a history of the fuel charges that are a direct pass through from DVP to FP&L residential customers using an average of 1000 kwh per month. An increase in the fuel rate charge negatively impacts customers' electric bills causing an increase in the charges for use of electricity. Conversely, a decrease positively affects customers' total bills.

**HISTORICAL FUEL ADJUSTMENT CHARGES**

	<b>FY</b>	<b>PER kWh</b>	<b>Change</b>
2019		\$ 0.00813	-32%
2020		\$ 0.00149	-82%
2021		\$ 0.00439	195%
2022	April	\$ 0.00439	0%
	October	\$ 0.01439	228%
2023		\$ 0.01000	-31%

**Rate History**

The following table (Table 2) provides a history of the wholesale power cost fluctuations experienced by the City from DVP between FY 2020-2021 to FY 2024-2025 compared to the rate changes passed onto the customers by the City and the average dollar impact to a residential customer.

*Table 2*

<b>TOTAL WHOLESALE COST OF POWER</b>			Retail Rate Increases
Actual Cost per kWh	FY21	\$0.06336	NONE
Actual Cost per kWh	FY22	\$0.07945	NONE
Actual Cost per kWh	FY23	\$0.93010	2.00%
Y-T-D Cost per kWh	FY24	\$0.10393	NONE
<i>Projected</i> Final Cost	FY25	\$0.11640	

## Cash Balance Analysis

### Minimum Cash Balance Policy

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

### Restoration of Minimum Cash Fund Balances

Should the cash balance fall below the target levels, the City Manager is required by policy to prepare and present a plan for restoration to the targeted level. If a target level is not met or anticipated not to be met, a line item will be included in the fund's expense section to budget a minimum of 2% of the upcoming projected budget revenues until the targeted levels are met. The recommendation for FY2024-2025 meets this requirement as further detailed in this budget proposal.

**FY 2022-2023 Operations Cash Balance as a Percentage of Annual Revenues (excluding fuel adjustment) at 6/30/23 = \$8,471,773 or 48.97%.**

FUND - ELECTRIC	PROPOSED BUDGET FY24-25
<b>ELECTRIC FUND REVENUE</b>	
Sale of Energy Fuel Adjustment	\$ 2,197,052
Sale of Electric Energy	13,227,952
Cycle & Save	(100,000)
Meter Connection Fee	12,700
Pole Attachment Fees	188,500
Cut-On Fees and Penalties	500,000
Sale of Electrical Items	7,000
Use of Unrestricted Net Position	560,044
Miscellaneous Revenue	10,000
<b>TOTAL REVENUE</b>	<b>\$ 16,603,248</b>
Less Fuel Adjustment	\$ (2,197,052)
Budget Basis for Policy	\$ 14,406,196
<b>10% of Annual Revenue</b>	<b>\$ 1,440,620</b>

## SECTION FIVE

### **OTHER CITY FUNDS**

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

## Debt Service Fund

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

**Debt Administration.** Per the audit statement, the City’s total outstanding general obligation debt at June 30, 2023 was \$26,464,593 up from \$25,512,000 the end of June 30, 2022. This includes \$19,258,394 in General Government debt and \$2,867,000 in School related debt. The balance of the total debt amount is \$4,339,200 and is related to the Enterprise Funds (water & sewer, solid waste and electric debt).

State statutes limit the amount of general obligation debt a government may issue to 10% of its total assessed valuation of real property and public service corporations. The ratio of the City’s net bonded debt to assessed value totals 4.18%.

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
Debt Service - General Govt. & Schools:	Proposed	Debt Service - General Govt. & Schools:	Proposed	Chng	Appropriation	Actual
Transfers from:						
General Fund to Fund 401	1,360,137	General Government	1,360,137	72.6%	788,169	763,845
General Fund to Fund 402	414,662	Schools	414,662	0.1%	414,133	594,747
<b>Total Debt Service Fund:</b>	<b>\$ 1,774,799</b>	<b>Total Debt Service Fund:</b>	<b>\$ 1,774,799</b>	<b>47.6%</b>	<b>\$ 1,202,302</b>	<b>\$ 1,358,592</b>

The following tables outline the City’s debt outstanding and through final maturity for the Governmental and Business type activities.

### Debt Service

General Fund Totals				
FY	Principal	Interest	Total	Outstanding
	\$27,232,394	\$13,681,925	\$40,914,319	
2017	0	0	0	17,768,800
2018	0	0	0	17,768,800
2019	0	0	0	17,768,800
2020	0	11,115	11,115	17,768,800
2021	50,000	328,062	378,062	17,718,800
2022	307,000	389,999	696,999	17,411,800
2023	297,000	485,191	782,191	19,258,394
2024	327,000	518,910	845,910	26,251,394
2025	2,618,194	882,035	3,500,229	23,633,200
2026	678,900	782,214	1,461,114	22,954,300
2027	694,900	764,149	1,459,049	22,259,400
2028	799,200	745,400	1,544,600	21,460,200
2029	825,500	721,538	1,547,038	20,634,700
2030	851,500	696,395	1,547,895	19,783,200
2031	876,800	670,468	1,547,268	18,906,400
2032	902,100	643,640	1,545,740	18,004,300
2033	929,400	615,503	1,544,903	17,074,900
2034	964,000	586,295	1,550,295	16,110,900
2035	1,082,400	555,351	1,637,751	15,028,500
2036	1,122,700	520,705	1,643,405	13,905,800
2037	1,157,000	484,662	1,641,662	12,748,800
2038	1,192,700	447,250	1,639,950	11,556,100
2039	1,156,300	408,642	1,564,942	10,399,800
2040	937,700	368,549	1,306,249	9,462,100
2041	965,600	339,595	1,305,195	8,496,500
2042	993,500	309,633	1,303,133	7,503,000
2043	1,026,400	278,663	1,305,063	6,476,600
2044	1,059,300	246,435	1,305,735	5,417,300
2045	1,092,200	212,949	1,305,149	4,325,100
2046	1,125,100	177,377	1,302,477	3,200,000
2047	475,000	140,531	615,531	2,725,000
2048	500,000	116,781	616,781	2,225,000
2049	525,000	91,781	616,781	1,700,000
2050	545,000	70,125	615,125	1,155,000
2051	565,000	47,644	612,644	590,000
2052	590,000	24,338	614,338	0
Source: City Financials, City Finance Office, Bond Documents.				

## Debt Service Schools

School Fund Totals				
FY	Principal	Interest	Total	Outstanding
	\$5,363,880	\$1,212,841	\$6,576,721	
2017	229,810	66,903	296,713	5,134,070
2018	329,810	64,473	394,283	4,804,260
2019	329,810	62,043	391,853	4,474,450
2020	420,810	61,965	482,775	4,053,640
2021	503,640	95,793	599,433	3,550,000
2022	339,000	92,258	431,258	3,211,000
2023	344,000	87,934	431,934	2,867,000
2024	330,000	83,333	413,333	2,537,000
2025	335,000	78,862	413,862	2,202,000
2026	151,000	74,117	225,117	2,051,000
2027	158,000	67,994	225,994	1,893,000
2028	165,000	61,502	226,502	1,728,000
2029	171,000	55,167	226,167	1,557,000
2030	173,000	49,631	222,631	1,384,000
2031	180,000	44,214	224,214	1,204,000
2032	187,000	38,302	225,302	1,017,000
2033	193,000	32,086	225,086	824,000
2034	196,000	25,716	221,716	628,000
2035	103,000	21,352	124,352	525,000
2036	106,000	17,850	123,850	419,000
2037	110,000	14,246	124,246	309,000
2038	115,000	10,506	125,506	194,000
2039	194,000	6,596	200,596	0

Source: City Financials, City Finance Office, Bond Documents.

## Debt Service Enterprise Funds

Water & Sewer Fund Totals				
FY	Principal	Interest	Total	Outstanding
	\$2,684,000	\$648,932	\$3,332,931	
2021	321,000	45,212	366,212	1,629,000
2022	333,000	42,632	375,632	1,296,000
2023	290,000	38,325	328,325	1,006,000
2024	363,000	28,744	391,743	643,000
2025	6,000	15,834	21,834	637,000
2026	6,500	15,534	22,034	630,500
2027	6,500	15,209	21,709	624,000
2028	7,000	14,884	21,884	617,000
2029	7,500	14,534	22,034	609,500
2030	7,500	14,159	21,659	602,000
2031	8,000	13,784	21,784	594,000
2032	8,500	13,384	21,884	585,500
2033	9,000	12,959	21,959	576,500
2034	10,000	12,509	22,509	566,500
2035	9,000	12,009	21,009	557,500
2036	9,500	11,739	21,239	548,000
2037	10,000	11,454	21,454	538,000
2038	9,500	11,154	20,654	528,500
2039	10,500	10,869	21,369	518,000
2040	69,500	10,554	80,054	448,500
2041	71,000	9,164	80,164	377,500
2042	72,500	7,744	80,244	305,000
2043	74,000	6,294	80,294	231,000
2044	75,500	4,814	80,314	155,500
2045	77,000	3,304	80,304	78,500
2046	78,500	1,668	80,168	0
Source: City Financials, City Finance Office, Bond Documents.				

## Debt Service Enterprise Funds

Electric Fund				
FY	Principal	Interest	Total	Outstanding
	\$4,431,000	\$1,092,053	\$5,523,053	
2017	207,000	45,100	252,100	4,224,000
2018	214,000	40,136	254,136	4,010,000
2019	220,000	34,631	254,631	3,790,000
2020	222,000	28,026	250,026	3,568,000
2021	239,000	120,654	359,654	3,329,000
2022	248,000	92,049	340,049	3,081,000
2023	250,000	82,917	332,917	2,831,000
2024	160,000	76,437	236,437	2,671,000
2025	160,000	72,117	232,117	2,511,000
2026	164,000	67,797	231,797	2,347,000
2027	168,000	63,369	231,369	2,179,000
2028	173,000	58,833	231,833	2,006,000
2029	177,000	54,162	231,162	1,829,000
2030	182,000	49,383	231,383	1,647,000
2031	187,000	44,469	231,469	1,460,000
2032	192,000	39,420	231,420	1,268,000
2033	197,000	34,236	231,236	1,071,000
2034	203,000	28,917	231,917	868,000
2035	208,000	23,436	231,436	660,000
2036	214,000	17,820	231,820	446,000
2037	220,000	12,042	232,042	226,000
2038	226,000	6,102	232,102	0
Source: City Financials, City Finance Office, Bond Documents.				



## Debt Service Enterprise Funds

Solid Waste Fund Totals				
FY	Principal	Interest	Total	Outstanding
	\$512,200	\$185,967	\$698,167	
2017	0	0	0	512,200
2018	0	0	0	512,200
2019	0	0	0	512,200
2020	0	478	478	512,200
2021	0	6,888	6,888	512,200
2022	0	10,318	10,318	512,200
2023	10,000	13,221	23,221	502,200
2024	10,000	13,013	23,013	492,200
2025	17,400	12,795	30,195	474,800
2026	12,600	12,326	24,926	462,200
2027	7,600	11,958	19,558	454,600
2028	7,800	11,703	19,503	446,800
2029	8,000	11,434	19,434	438,800
2030	8,000	11,147	19,147	430,800
2031	53,200	10,860	64,060	377,600
2032	143,400	9,330	152,730	234,200
2033	3,600	5,184	8,784	230,600
2034	4,000	5,004	9,004	226,600
2035	3,600	4,804	8,404	223,000
2036	3,800	4,696	8,496	219,200
2037	4,000	4,582	8,582	215,200
2038	3,800	4,462	8,262	211,400
2039	4,200	4,348	8,548	207,200
2040	27,800	4,222	32,022	179,400
2041	28,400	3,666	32,066	151,000
2042	29,000	3,098	32,098	122,000
2043	29,600	2,518	32,118	92,400
2044	30,200	1,926	32,126	62,200
2045	30,800	1,322	32,122	31,400
2046	31,400	667	32,067	0
Source: City Financials, City Finance Office, Bond Documents.				

## School Fund

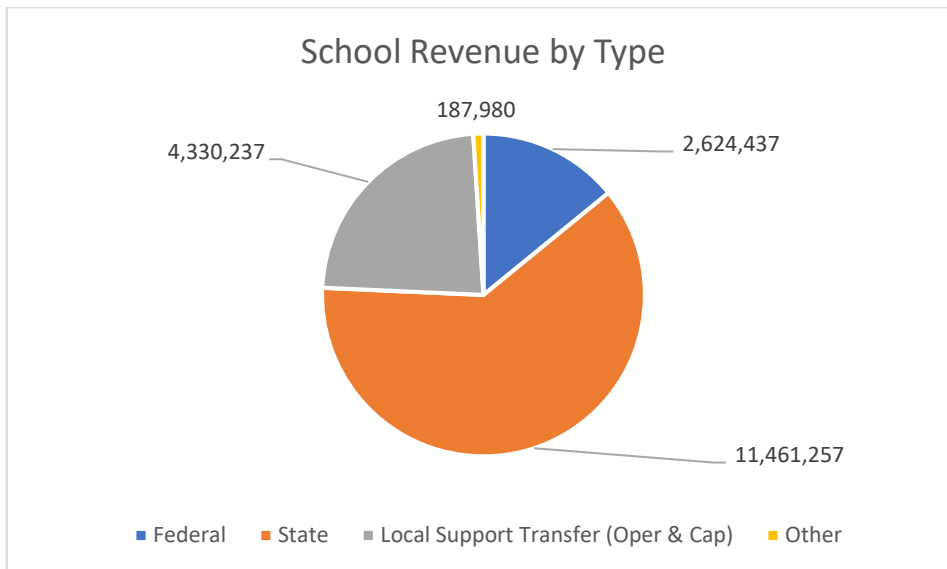
The Franklin City Council appropriates funds for the operation of the City’s Public School System. It is the responsibility of the Superintendent and the School Board to develop an annual budget request reflecting the needs of the school division. The budget is transmitted to the City Manager for consideration with the City’s Operating Budget. Details of the FY 2024-2025 School System Budget are available in a separate document maintained by the School Board. The School’s presented a budget for the School’s Operating, Cafeteria & Textbook Funds for FY 2024-2025 totaling \$19,186,766. The proposed annual budget reflects a FY2024-2025 budget of \$18,603,911.

### FY 2024-2025 Budget Highlights

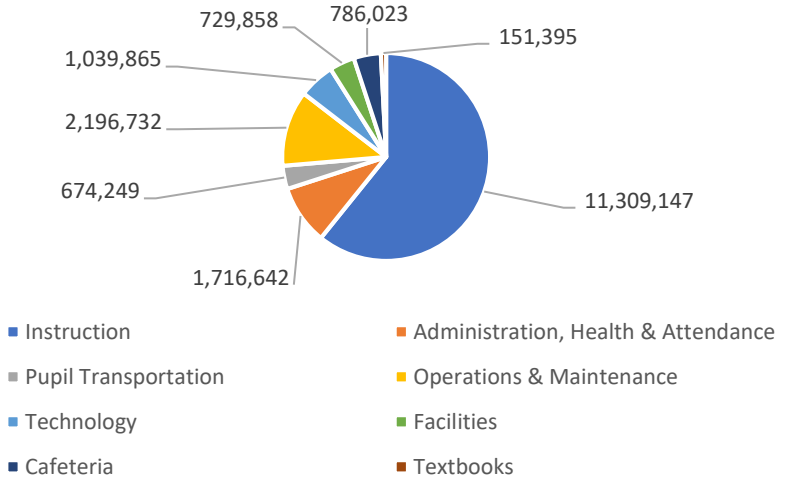
- ❖ The School division has requested a local appropriation of \$4,913,092.

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'
School Operating:	<b>Proposed</b>	School Operating:	<b>Proposed</b>	<b>Chng</b>	<b>Appropriation</b>
Federal	2,624,437	Instruction	11,309,147	-16.1%	13,480,669
State	11,461,257	Administration, Health & Attendance	1,716,642	-18.3%	2,100,523
Local Support Transfer (Oper	4,330,237	Pupil Transportation	674,249	49.7%	450,296
Other	187,980	Operations & Maintenance	2,196,732	10.5%	1,987,743
		Technology	1,039,865	2.8%	1,011,970
		Facilities	729,858	100.0%	-
		Cafeteria	786,023	-13.4%	907,638
		Textbooks	151,395	17.1%	129,264
<b>Total School Funds:</b>	<b>\$ 18,603,911</b>	<b>Total School Funds:</b>	<b>\$ 18,603,911</b>	<b>-7.3%</b>	<b>\$ 20,068,103</b>

- ❖ The School Division’s operating category of expenditures and budget sources of revenue are depicted on the following graphs:



### School Expenditure by Category



## Social Services Fund

The Franklin City Department of Social Services is responsible for administering a variety of services to meet the needs of Franklin citizens. Services include but are not limited to: Supplemental Nutrition Assistance Program (SNAP), Medicaid, Temporary Assistance to Needy Families (TANF), energy assistance and other benefits, Virginia Initiative for Employment not Welfare (VIEW), child protective services, foster care and adoption, adult protective services and other adult services. The agency is funded by revenue received from the state and federal government and an annual appropriation from the City.

### FY 2024-2025 Budget Highlights

- ❖ The proposed City appropriation for FY 2024-2025 is \$695,285, an increase of \$54,611 from the FY 2023-2024 budgeted appropriation and represents 19.47% of the total revenue needed to fund the various programs administered by the department.

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
	Proposed		Proposed	Chng	Appropriation	Actual
Social Services:		Social Services:				
Federal	1,697,209	Administrative	1,985,510	0.2%	1,981,428	1,339,304
State	1,178,673		1,585,657	58.7%	999,382	512,518
Local Support Transfer	695,285					
<b>Total Social Services Fund:</b>	<b>\$ 3,571,167</b>	<b>Total Social Services Fund:</b>	<b>\$ 3,571,167</b>	<b>19.8%</b>	<b>\$ 2,980,810</b>	<b>\$ 1,851,822</b>

## Children Services Act

The Children Services Act for At-Risk Youth and Families (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by local interagency teams who plan and oversee services to youth. “The mission of the CSA is to create a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youth and their families in the Commonwealth” ([www.csa.virginia.gov](http://www.csa.virginia.gov)). Representatives from social services, court services, the health department, school division and community services boards serve as members on the Community Policy Management Team (CPMT). The team is responsible for recommending the proper level of treatment and services needed by children and their families and determines eligibility for funding for services through the state pool of funds. CSA also requires the establishment of a Family Assessment and Planning Team (FAPT) to address the needs of communities. CPMT makes referrals to FAPT to handle disciplinary cases involving troubled youth and families.

### **FY 2024-2025 BUDGET & FUNDING**

Funding for the Children Services Act Fund is provided by a state pool of resources combined with a local match requirement based on a state formula. The City submits financial reports to the State CSA office requesting reimbursement of the state funds.

The CSA budget for FY 2024-2025 is \$841,312 of which \$312,127 is the City’s local funding requirement. This is a \$67,335 increase from FY 2023-2024. State aid is projected to be \$148,665 higher than the current year. Expenditures for the program are largely based on anticipated community need per the State Children Services Act Department projections. The City also reviews historical trends of CSA expenditures to determine budget estimates.

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
	Proposed		Proposed	Chng	Appropriation	Actual
Comprehensive Services Act:		Comprehensive Services Act:				
State	529,185	Mandated Services to Minors	820,000	35.8%	604,000	823,668
Local Support Transfer	312,127	Administrative Expense	21,312	0.0%	21,312	-
<b>Total Comprehensive Services Act Fund:</b>	<b>\$ 841,312</b>	<b>Total Comprehensive Services Act Fund:</b>	<b>\$ 841,312</b>	<b>34.5%</b>	<b>\$ 625,312</b>	<b>\$ 823,668</b>

## Economic Development Fund

The City of Franklin, along with Southampton County the Camp Family Foundations and the Franklin Southampton Charities, supports the mission of Franklin Southampton Economic Development, Inc. (FSEDI) aimed at “diversification of the economy and job creation through partnerships with existing businesses, attraction of new businesses, and promotion of entrepreneurship and tourism” ([www.visitfranklinsouthampton.com](http://www.visitfranklinsouthampton.com)). The City, County, Camp Family Foundations, and Franklin Southampton Charities share the total budget for FSEDI which is independent of the City. The FY 2024-2025 Budget includes a City contribution, as a portion of the jointly funded total budget, to support the initiatives of FSEDI in the amount of \$49,648.

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

Revenues	FY 24 - 25'	Expenditures	FY 24 - 25'	%	FY 24'	FY 23'
Economic Development:	<b>Proposed</b>	Economic Development:	<b>Proposed</b>	<b>Chng</b>	<b>Appropriation</b>	<b>Actual</b>
Rents & Program Fees	141,079	Operating Expense	190,727	4.4%	182,648	147,570
Transfer from General Fund	49,648					
<b>Total Economic Development Fund:</b>	<b>\$ 190,727</b>	<b>Total Economic Development Fund:</b>	<b>\$ 190,727</b>	<b>4.4%</b>	<b>\$ 182,648</b>	<b>\$ 147,570</b>

### Franklin Business Center 2022 Economic Impact

# of Full Time Employees	133
# of Part Time Employees	59
Average Salary FT Employees	\$105,617.00
Taxes paid to Franklin	\$22,923.00
Rents Paid to City	\$178,242.40
Total Business Profits	\$2,539,985.00

CITY OF FRANKLIN, VA – PROPOSED  
 CAPITAL IMPROVEMENT PROGRAM  
 FY 2024-25 TO FY 2028-29

Project Description		Anticipated Revenue Source					FY 29 Request	FY 28 Request	FY 27 Request	FY 26 Request	FY 25 Request	5-Year CIP Cost
		FY 25	FY 26	FY 27	FY 28	FY 29						
1	Voting Machines	Cash	50,000	50,000	0	0					100,000	
	<b>TOTAL GENERAL GOVERNMENT</b>		50,000	50,000	0	0					100,000	
	<b>PUBLIC SAFETY</b>											
2	Medic 1 Replacement	Cash		410,000							410,000	
3	Training Facility	Cash		110,000							110,000	
4	Emergency Management Supply Facility	Cash		155,000							155,000	
5	Land Acquisition-New EMS Building (station 1)	Financing		600,000							600,000	
6	New Emergency Services Building	Financing								4,500,000	4,500,000	
7	New Emergency Services Building Headquarters - Design	Financing			800,000						800,000	
8	Fire Station 3	Financing		850,000	750,000						1,600,000	
9	Ladder 1 Replacement	Cash				2,000,000					2,000,000	
	<b>TOTAL PUBLIC SAFETY</b>		0	2,125,000	1,550,000	2,000,000	4,500,000				10,175,000	
	<b>PUBLIC WORKS</b>											
10	Drainage System Improvements	State	300,000	300,000	300,000	300,000	300,000				1,500,000	
11	Street Improvements	State	500,000	500,000	500,000	500,000	500,000				2,500,000	
12	Traffic Signal Upgrades	State	50,000	50,000	50,000	50,000	50,000				250,000	
	<b>TOTAL PUBLIC WORKS</b>		850,000	850,000	850,000	850,000	850,000				4,250,000	
	<b>PARKS &amp; RECREATION</b>											
13	MLK Building Renovations	Cash	165,000								165,000	
14	Armory Park City Pool Renovations	Cash	50,000								50,000	
15	Armory Playground	Cash	45,000								45,000	
16	MLK Kitchen Renovations	Cash	45,000								45,000	





**FY 2024 – 2025**

**CITY BUDGET**



**REVENUE DETAIL – ALL CITY FUNDS**

*Growth • Community • Spirit*

Account Number	Account Description	FY25		FY25 Interim		FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	City Manager Proposed	FY25 Amended				
100-3-00000-0000	***GENERAL FUND***	0	0	0	0	0	0	0	0
100-3-00999-0000	***GENERAL FUND REVENUE***	0	0	0	0	0	0	0	0
100-3-10000-0000	REAL ESTATE TAXES	0	0	0	0	0	0	0	0
100-3-11000-0000	GENERAL PROPERTY TAXES	0	0	0	0	0	0	0	0
100-3-11010-0001	**REAL PROPERTY TAXES**	0	0	0	0	0	0	0	0
100-3-11010-0501	2005-2006 Real Estate Tax #1	0	0	0	0	0	2	0	0
100-3-11010-0502	2005-2006 Real Estate Tax #2	0	0	0	0	0	2	0	0
100-3-11010-0601	2006-2007 Real Estate Tax #1	0	0	0	0	0	3	0	0
100-3-11010-0602	2006-2007 Real Estate Tax #2	0	0	0	0	0	3	0	80
100-3-11010-0701	2007-2008 Real Estate Tax #1	0	0	0	0	0	3	0	85
100-3-11010-0702	2007-2008 Real Estate Tax #2	0	0	0	0	0	3	0	85
100-3-11010-0801	2008-2009 Real Estate Tax #1	0	0	0	0	0	13	0	87
100-3-11010-0802	2008-2009 Real Estate Tax #2	0	0	0	0	0	13	0	181
100-3-11010-0901	2009-2010 Real Estate Tax #1	0	0	0	0	0	13	0	621
100-3-11010-0902	2009-2010 Real Estate Tax #2	0	0	0	0	0	13	0	571
100-3-11010-1000	REAL PROPERTY TAXES	0	0	0	0	0	0	0	0
100-3-11010-1001	2010-2011 Real Estate Tax #1	0	0	0	0	0	13	510	36
100-3-11010-1002	2010-2011 Real Estate Tax #2	0	0	0	0	0	13	510	36
100-3-11010-1101	2011-2012 Real Estate Tax #1	0	0	0	0	0	13	510	1,275
100-3-11010-1102	2011-2012 Real Estate Tax #2	0	0	0	0	0	369	154	1,331
100-3-11010-1201	2012-2013 Real Estate Tax #1	0	0	0	0	0	577	0	1,320
100-3-11010-1202	2012-2013 Real Estate Tax #2	0	0	0	0	0	577	1,320	68
100-3-11010-1301	2013-2014 Real Estate Tax #1	0	0	0	0	0	160	1,433	284
100-3-11010-1302	2013-2014 Real Estate Tax #2	0	0	0	0	0	15	1,710	284
100-3-11010-1401	2014-2015 Real Estate Tax #1	0	0	0	0	0	16	1,908	521
100-3-11010-1402	2014-2015 Real Estate Tax #2	0	0	0	0	0	1,434	489	765
100-3-11010-1501	2015-2016 Real Estate Tax #1	0	0	0	0	0	1,470	504	1,808
100-3-11010-1502	2015-2016 Real Estate Tax #2	0	0	0	0	0	1,470	1,325	2,272
100-3-11010-1601	2016-2017 Real Estate Tax #1	0	0	0	0	0	1,470	1,556	8,134
100-3-11010-1602	2016-2017 Real Estate Tax #2	0	0	0	0	0	1,785	4,502	9,049
100-3-11010-1701	2017-2018 Real Estate Tax #1	0	0	0	0	0	1,183	5,035	15,433
100-3-11010-1702	2017-2018 Real Estate Tax #2	0	0	0	0	0	1,593	6,351	22,101
100-3-11010-1801	2018-2019 Real Estate Tax #1	0	0	0	0	0	6,091	-2,359	76,560
100-3-11010-1802	2018-2019 Real Estate Tax #2	0	0	0	0	0	5,162	141,590	-171,935
100-3-11010-1901	2019-2020 Real Estate Tax #1	0	0	0	0	0	6,576	15,624	90,721
100-3-11010-1902	2019-2020 Real Estate Tax #2	0	0	0	0	0	60,196	-76,127	263,962
100-3-11010-2001	2020-2021 Real Estate Tax #1	0	0	0	0	0	7,871	23,924	2,879,839
100-3-11010-2002	2020-2021 Real Estate Tax #2	0	0	0	0	0	7,870	134,835	2,658,142
100-3-11010-2101	2021-2022 Real Estate Tax #1	0	0	0	0	0	34,032	2,763,442	0
100-3-11010-2102	2021-2022 Real Estate Tax #2	0	0	0	0	0	171,463	2,629,977	0
100-3-11010-2201	2022-2023 Real Estate Tax #1	0	0	0	0	0	3,142,738	0	0
100-3-11010-2202	2022-2023 Real Estate Tax #2	0	0	0	0	0	2,940,177	0	0

Account Number	Account Description	FY25		FY25 Interim		FY22 Actual	FY23 Actual	FY24 Amended Appropriation	FY21 Acutal
		Recommended	City Manager Proposed	City Manager	FY24 Amended				
100-3-11010-9111	2011-2012 Real Estate Tax #1	0	0	0	0	0	0	0	0
100-3-11010-9112	2011-2012 Real Estate Tax #2	0	0	0	0	0	0	0	0
100-3-11010-9990	Real Estate Tax-Current	6,492,409	8,115,512	6,519,293	0	0	0	0	0
100-3-11010-9991	Real Estate Tax-Delinquent	220,000	220,000	220,000	0	0	0	0	0
100-3-11010-9993	Real Estate Tax-School Reserve	0	0	0	0	0	0	0	0
100-3-11010-9995	Special Real Estate Tax-Current	55,919	69,899	54,998	0	0	0	0	0
100-3-11010-9996	Special Real Estate Tax-Delinquent	0	0	0	0	0	0	0	0
100-3-11010-9999	Real Estate Taxes - PY	0	0	0	0	0	0	0	0
100-3-11011-0000	NUISANCE LIENS ON REAL ESTATE	0	0	0	0	0	0	0	0
100-3-11020-0000	PUBLIC SERVICE CORPORATION TAXES	0	0	0	0	0	0	0	0
100-3-11020-0001	PSC - RE - Current	80,103	100,129	66,402	39,405	70,364	82,041	0	0
100-3-11020-0002	PSC - RE - Delinquent	0	0	0	0	5,318	2,015	0	0
100-3-11020-0003	PSC - PP - Current	136	136	135	136	136	140	0	0
100-3-11020-0004	PSC - PP - Delinquent	0	0	0	0	0	0	0	0
100-3-11031-0000	PERSONAL PROPERTY TAXES	0	0	0	0	0	0	0	0
100-3-11031-2006	Personal Property Taxes - 2006	0	0	0	0	0	0	0	0
100-3-11031-2007	Personal Property Taxes - 2007	0	0	0	0	0	0	0	0
100-3-11031-2008	Personal Property Taxes - 2008	0	0	0	0	0	0	0	0
100-3-11031-2009	Personal Property Taxes - 2009	0	0	0	0	0	0	0	0
100-3-11031-2010	Personal Property Taxes - 2010	0	0	0	0	0	0	0	0
100-3-11031-2011	Personal Property Taxes - 2011	0	0	0	0	0	0	0	0
100-3-11031-2012	Personal Property Taxes - 2012	0	0	0	0	0	67	0	0
100-3-11031-2013	Personal Property Taxes - 2013	0	0	0	0	327	673	0	0
100-3-11031-2014	Personal Property Taxes - 2014	0	0	0	88	1,048	1,298	0	0
100-3-11031-2015	Personal Property Taxes - 2015	0	0	0	33,132	1,719	2,255	0	0
100-3-11031-2016	Personal Property Taxes - 2016	0	0	0	1,972	1,123	2,437	0	0
100-3-11031-2017	Personal Property Taxes - 2017	0	0	0	2,776	1,257	5,333	0	0
100-3-11031-2018	Personal Property Taxes - 2018	0	0	0	8,100	25,179	-10,726	0	0
100-3-11031-2019	Personal Property Taxes - 2019	0	0	0	8,137	-19,365	1,593,317	0	0
100-3-11031-2020	Personal Property Taxes - 2020	0	0	0	15,870	117,511	206,719	0	0
100-3-11031-9989	Personal Property Tax-Current	1,487,014	2,546,259	1,965,324	0	0	0	0	0
100-3-11031-9990	Personal Property Tax-Delinquent	35,000	35,000	35,000	0	0	0	0	0
100-3-11031-9992	PPTRA Relief	0	0	0	0	0	0	0	0
100-3-11031-9999	Personal Property Taxes - PY	0	0	0	0	0	0	0	0
100-3-11040-0000	MACHINERY & TOOLS TAXES	32,758	32,758	30,784	28,812	24,466	0	0	0
100-3-11040-9990	Machinery & Tools Taxes - Current	0	0	0	0	0	0	0	0
100-3-11040-9999	Machinery & Tools Taxes - PY	0	0	0	0	0	0	0	0
100-3-11060-0000	PENALTIES AND INTEREST	85,000	85,000	85,000	116,420	98,361	120,149	0	0
100-3-11060-0001	Penalties - All Property Taxes	60,000	60,000	60,000	64,651	66,235	93,428	0	0
100-3-11060-0002	Interest - All Property Taxes	25,000	25,000	25,000	51,769	32,126	26,721	0	0
<b>100-3-12010-0000</b>	<b>Sub-Total General Property Tax:</b>	<b>8,548,339</b>	<b>11,264,693</b>	<b>9,036,936</b>	<b>6,713,903</b>	<b>6,052,401</b>	<b>7,962,856</b>	<b>0</b>	<b>0</b>
	<b>OTHER LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Acutal
		Recommended	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
100-3-12010-0001	Local Sales and Use Taxes	2,400,000	2,400,000	2,400,000	2,394,886	2,171,099	2,111,038	
100-3-12020-0000	UTILITY TAXES	0	0	0	0	0	0	
100-3-12020-0002	Consumer Utility Tax-Remittance	-84,000	-84,000	-82,000	-83,928	-83,089	-78,969	
100-3-12020-0003	Right-of-Way Use Fee	6,000	6,000	6,000	8,129	14,332	11,662	
100-3-12020-0004	Local Electric Consump. Tax-VA Powe	30,000	30,000	30,000	28,365	30,789	31,093	
100-3-12020-0010	Consumer Utility Taxes	460,000	460,000	460,000	454,595	458,505	447,813	
100-3-12020-0011	Utility Tax-City of Franklin Water	148,000	148,000	148,000	150,786	152,517	144,526	
100-3-12020-0911	E-911 Telephone Tax	0	0	0	0	0	0	
100-3-12030-0000	BUSINESS LICENSE TAXES	0	0	0	0	0	0	
100-3-12030-0001	Business License Taxes	1,200,000	1,200,000	1,162,000	1,311,576	1,154,160	1,005,131	
100-3-12035-0001	Business Licenses-Penalty/Interest	3,000	3,000	3,000	10,655	17,205	15,062	
100-3-12050-0000	MOTOR VEHICLE LICENSES	0	0	0	0	0	0	
100-3-12050-0001	Motor Vehicle Licenses	187,640	197,040	207,034	181,515	169,952	191,244	
100-3-12055-0001	Motor Vehicle Licenses - Penalty	25,000	25,000	25,000	33,095	29,345	35,836	
100-3-12060-0000	BANK STOCK TAXES	0	0	0	0	0	0	
100-3-12060-0001	Bank Stock Taxes	45,000	45,000	40,000	53,706	39,910	43,643	
100-3-12070-0000	TAXES ON RECORDATION AND WILLS	0	0	0	0	0	0	
100-3-12070-0001	Recordation Taxes	85,000	85,000	85,000	97,424	93,731	70,004	
100-3-12080-0000	CIGARETTE TAXES	0	0	0	0	0	0	
100-3-12080-0001	Tobacco (Cigarette) Tax	395,000	395,000	395,000	379,132	311,078	337,113	
100-3-12100-0000	LODGING TAXES	0	0	0	0	0	0	
100-3-12100-0001	Lodging Taxes	190,000	190,000	180,000	199,864	194,387	178,791	
100-3-12110-0000	MEALS TAX	0	0	0	0	0	0	
100-3-12110-0001	Restaurant Meals Tax	2,200,000	2,200,000	2,150,000	2,235,378	1,917,888	1,805,178	
100-3-12180-0000	PROBATE TAXES	0	0	0	0	0	0	
100-3-12180-0001	Local Probate Tax	2,500	2,500	2,500	4,715	1,657	1,019	
<b>Sub-Total Other Local Taxes:</b>		<b>7,293,140</b>	<b>7,302,540</b>	<b>7,211,534</b>	<b>7,459,894</b>	<b>6,673,465</b>	<b>6,350,185</b>	
<b>100-3-13000-0000</b>	<b>PERMITS, FEES AND LICENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
100-3-13010-0000	PERMITS AND OTHER LICENSES	0	0	0	0	0	0	
100-3-13010-0001	Animal Licenses	1,500	1,500	1,500	2,475	1,615	3,183	
100-3-13030-0000	PERMITS AND OTHER LICENSES	0	0	0	0	0	0	
100-3-13030-0003	Taxi Permit	0	0	0	0	0	0	
100-3-13030-0004	Land Use Application Fees	0	0	0	0	25	0	
100-3-13030-0005	Transfer Fees	25,000	25,000	25,000	32,520	24,526	20,730	
100-3-13030-0006	Zoning Advertising Fees	0	0	0	0	0	0	
100-3-13030-0007	Zoning and Subdivision Permits	0	0	0	0	0	0	
100-3-13030-0008	Building Permits	25,000	25,000	20,000	24,641	24,222	9,851	
100-3-13030-0009	Reinspection Fees	100	100	100	0	0	375	
100-3-13030-0010	Electrical Permits	5,000	5,000	4,000	10,775	18,363	3,202	
100-3-13030-0011	Electrical Inspection Fees	0	0	0	0	0	0	
100-3-13030-0012	Plumbing Permits	3,000	3,000	1,500	7,855	9,160	2,495	
100-3-13030-0013	Plumbing Inspection Fees	0	0	0	0	0	0	

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Acutal
		Recommended	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
100-3-13030-0014	Mechanical Permits	5,500	5,500	5,500	5,500	9,635	6,725	3,647
100-3-13030-0015	Administrative Fee All Permits	10,000	10,000	2,000	2,000	13,158	10,750	5,815
100-3-13030-0016	Building Annual Permits	0	0	0	0	0	0	100
100-3-13030-0017	Building Code Modification	0	0	0	0	0	0	0
100-3-13030-0019	Sign Permits and Inspection Fees	500	500	500	500	1,580	1,445	480
100-3-13030-0020	Pub Veh Oper Lic Fees (TAXI)	0	0	0	0	0	0	0
100-3-13030-0023	Occupancy Permits	3,200	3,200	3,200	3,200	2,800	900	1,198
100-3-13030-0024	Erosion & Sediment Control Permit	5,000	5,000	800	800	6,125	9,600	400
100-3-13030-0025	Storm Water Management	2,700	2,700	2,700	2,700	0	0	3,888
100-3-13030-0026	Subdivision Plat Review	0	0	0	0	0	0	0
100-3-13030-0027	Storm Water Mgt. Fee-Payment to SH	0	0	0	0	0	0	0
100-3-13030-0028	Gun Permit Fees	2,000	2,000	1,600	1,600	3,225	2,461	4,389
100-3-13030-0030	Right of Way Fees-Planning Comm	0	0	0	0	0	0	0
100-3-13030-0031	Zoning Clearance & Other Charges	4,000	4,000	2,000	2,000	4,035	4,750	2,150
100-3-13030-0032	Building Permit Plan Review	3,000	3,000	2,000	2,000	3,900	5,825	3,225
100-3-13030-0033	Building Permit Stop Work	200	200	200	200	50	150	50
100-3-13030-0034	Building and Zoning Appeals	500	500	500	500	500	0	0
100-3-13030-0035	Rehabilitation Application Fees	0	0	0	0	0	0	80
100-3-13030-0036	Va Bldg Code Assessment Fee	1,000	1,000	1,000	1,000	1,199	1,319	971
100-3-13030-0037	Permit Extension	50	50	50	50	0	0	115
100-3-13030-0038	Permit Fees - Rebate E Zone	0	0	0	0	0	0	0
100-3-13030-0040	Planning Subdivision Plat Review	500	500	500	500	980	670	200
100-3-13030-0041	Planning Site Plan Review	1,000	1,000	300	300	275	875	720
100-3-13030-0042	Planning Rezoning Application	0	0	0	0	500	300	0
100-3-13030-0044	Erosion & Sediment Inspections	500	500	500	500	0	6,900	0
100-3-13030-0050	Yard Sale Permit Fees	0	0	0	0	185	160	110
100-3-13030-0051	Bingo & Raffle Permit Fees	0	0	0	0	0	0	0
100-3-13030-0052	Farmers Market Fees	1,400	1,400	1,380	1,380	2,160	1,380	4,950
100-3-13030-0053	Dance Permit	0	0	0	0	0	0	0
100-3-13030-0054	Franklin Fall Festival - Fees	6,300	6,300	6,000	6,000	6,675	5,855	0
100-3-13030-0055	Franklin Spring Festival - Fees	6,300	6,300	4,500	4,500	965	4,055	0
100-3-13030-0056	Holiday Craft Fair Registration Fees	800	800	700	700	750	0	0
100-3-13030-0060	Election Filing Fees	0	0	0	0	0	0	1,300
100-3-13030-1004	Land Use Application Fees SO CO	0	0	0	0	0	0	0
100-3-13030-1007	Zoning & Subdivision Permits SO CO	0	0	0	0	0	0	0
100-3-13030-1008	Building Permits SO CO	0	0	0	0	0	0	11,650
100-3-13030-1009	Reinspection Fees SO CO	0	0	0	0	0	0	450
100-3-13030-1010	Electrical Permits SO CO	0	0	0	0	0	0	7,230
100-3-13030-1012	Plumbing Permits SO CO	0	0	0	0	0	0	1,368
100-3-13030-1014	Mechanical Permits SO CO	0	0	0	0	0	0	2,410
100-3-13030-1015	Admin Fees All Permits SO CO	0	0	0	0	0	0	5,475
100-3-13030-1016	Building Annual Permits SO CO	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	City Manager	FY24 Amended Appropriation			
100-3-13030-1017	Building Code Modification SO CO	0	0	0	0	0	0	0
100-3-13030-1019	Sign Permits & Inspec Fees SO CO	0	0	0	0	0	0	90
100-3-13030-1023	Occupancy Permits SO CO	0	0	0	0	0	0	0
100-3-13030-1024	Erosion & Sediment Control SO CO	0	0	0	0	0	0	0
100-3-13030-1025	Storm Management Fees SO CO	0	0	0	0	0	0	0
100-3-13030-1026	Subdivision Plat Review SO CO	0	0	0	0	0	0	0
100-3-13030-1031	Zoning Clearance & Other Chgs SO CO	0	0	0	0	0	0	1,100
100-3-13030-1032	Building Permit Plan Review SO CO	0	0	0	150	0	0	2,725
100-3-13030-1033	Building Permit Stop Work SO CO	0	0	0	0	0	0	0
100-3-13030-1034	Building and Zoning Appeals SO CO	0	0	0	0	0	0	0
100-3-13030-1036	Va Bldg Code Assessment Fee SO CO	0	0	0	0	0	0	0
100-3-13030-1037	Permit Extension SO CO	0	0	0	0	0	0	100
100-3-13030-1040	Planning Subd Plat Review SO CO	0	0	0	0	0	0	770
100-3-13030-1041	Planning Site Plan Review SO CO	0	0	0	0	0	0	0
100-3-13030-1042	Planning Rezoning Application SO CO	0	0	0	0	0	0	0
100-3-13030-1046	Agriculture/Forestry District SO CO	0	0	0	0	0	0	0
<b>100-3-14010-0000</b>	<b>Sub-Total Permits, Fees, &amp; Licenses:</b>	<b>114,050</b>	<b>114,050</b>	<b>88,030</b>	<b>137,112</b>	<b>142,030</b>	<b>106,991</b>	<b>0</b>
<b>100-3-14010-0001</b>	<b>FINES AND FORFEITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
100-3-14010-0001	Court Fines and Forfeitures	40,000	40,000	40,000	40,479	25,455	22,782	
100-3-14010-0002	Parking Fines	250	250	250	310	270	320	
100-3-14010-0003	Special Court Fines - CHMF	0	0	0	3,274	2,733	3,409	
100-3-14010-0004	Court Local Costs	0	0	0	0	0	0	
100-3-14010-0005	Special Court Fines - CHSF	0	0	0	-2,688	3,855	3,646	
<b>100-3-15000-0000</b>	<b>Sub-Total Fines and Forfeitures:</b>	<b>40,250</b>	<b>40,250</b>	<b>40,250</b>	<b>41,376</b>	<b>32,313</b>	<b>30,157</b>	<b>0</b>
<b>100-3-15010-0000</b>	<b>REVENUE FROM USE OF MONEY/PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
100-3-15010-0000	REVENUE FROM USE OF MONEY	0	0	0	0	0	0	
100-3-15010-0001	Interest Earned - Bank Deposits	200,000	200,000	50,000	74,986	3,330	1,706	
100-3-15010-0002	Interest Earned - Investments	0	0	0	0	1,620	0	
100-3-15010-0003	Interest SNAP	0	0	0	0	0	0	
100-3-15010-0004	Local Interest Court	0	0	0	1,570	158	0	
100-3-15020-0000	REVENUE FROM USE OF PROPERTY	0	0	0	0	0	0	
100-3-15020-0002	Rental of Recreational Property	0	0	0	0	0	0	
100-3-15020-0003	Concession Rentals and Commissions	0	0	2,438	425	0	190	
100-3-15020-0004	Sale of EZ Pass	2,500	2,500	2,500	2,485	3,195	2,485	
100-3-15020-0005	Rental of M. L. King Center	1,500	1,500	1,500	0	0	0	
100-3-15020-0010	Rental of Pretlow/Rawls Farms	1,652	1,652	1,652	1,652	28,575	16,300	
100-3-15020-0015	Other Rentals	0	0	0	50	150	150	
100-3-15020-0020	Rental of Parks	750	750	750	150	522	1,875	
100-3-15020-0021	Rental of Pool	0	0	0	0	0	0	
100-3-15020-0025	Rental of Social Services Building MOU	78,471	76,256	77,656	150,435	147,122	161,348	
100-3-15020-0040	Rental of Health Center	15,000	15,000	15,000	15,209	15,209	15,209	
100-3-15020-0041	Rental - Bank of America	1,200	1,200	1,200	1,200	1,200	1,200	

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Acutal
		Recommended	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
100-3-15020-0042	Rental - Hunterdale Cell Tower	14,688	14,688	14,688	14,688	14,858	14,933	14,640
<b>Sub-Total Revenue from Use of Money/Property:</b>		<b>315,761</b>	<b>313,546</b>	<b>167,384</b>	<b>167,384</b>	<b>263,020</b>	<b>216,013</b>	<b>215,103</b>
<b>100-3-16000-0000</b>	<b>CHARGES FOR CURRENT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
100-3-16010-0000	CHARGES FOR CURRENT SERVICES	0	0	0	0	0	0	0
100-3-16010-0001	Court Costs	2,400	2,400	2,400	2,400	2,742	960	564
100-3-16010-0004	Law Library Fees	1,200	1,200	1,200	1,200	1,354	1,176	2,100
100-3-16010-0006	J & D Services - Southampton Co.	4,100	4,100	4,100	4,100	0	0	4,100
100-3-16030-0000	CHARGES FOR CURRENT SERVICES	0	0	0	0	0	0	0
100-3-16030-0001	EMS Subscription Fee	0	0	0	0	120	300	300
100-3-16030-0002	Police Services	0	0	0	0	0	0	0
100-3-16040-0000	CHARGES FOR OTHER PROTECTION	0	0	0	0	0	0	0
100-3-16040-0001	Fire/Emergency Services (Counties)	86,960	86,960	74,783	74,783	75,618	65,755	61,893
100-3-16040-0002	Ambulance Charges	375,000	375,000	375,000	375,000	398,627	401,929	339,556
100-3-16040-0003	Fire Services - Southampton Co CIP	0	0	0	0	0	0	0
100-3-16040-0004	Southampton Co-Fire Truck CIP	0	0	0	0	0	0	0
100-3-16040-0005	Fire/Emergency Services SoCo	0	0	0	0	0	0	0
100-3-16060-0000	CHARGES FOR OTHER PROTECTIONS	0	0	0	0	0	0	0
100-3-16060-0001	Animal Boarding and Adoption	0	0	0	0	1,190	789	290
100-3-16060-0010	Janitorial Services Health Dept.	17,500	17,500	17,500	17,500	22,718	13,572	18,226
100-3-16070-0000	MISC BILLING SERVICES	0	0	0	0	0	0	0
100-3-16070-0001	Social Services - Benefits	0	0	0	0	4,958	3,807	2,847
100-3-16070-0003	Blue Cross Retiree Reimb	0	0	0	0	0	0	0
100-3-16070-0019	Employee PTO Receivable	0	0	0	0	0	0	0
100-3-16080-0000	CHG FOR SANITATION & WASTE REMOVAL	0	0	0	0	0	0	0
100-3-16080-0001	Waste Collection Private	0	0	0	0	375	500	0
100-3-16080-0003	Weed Cutting Charges	0	0	10,000	10,000	12,271	11,558	9,634
100-3-16080-0004	Abatement Recovery Charges	0	0	0	0	0	1,475	0
100-3-16080-0005	Demolition Recovery Charges	0	0	0	0	0	0	0
100-3-16080-0006	Utility Tax Collection Fees	3,000	3,000	3,000	3,000	3,175	3,163	2,975
100-3-16080-0009	Demolition & Debris Removal	0	0	0	0	0	13,795	5,500
100-3-16095-0000	CHARGES FOR ADMIN-FUNDS	0	0	0	0	0	0	0
100-3-16095-0501	Charge for Admin Serv-Water Fund	365,108	365,108	373,442	373,442	407,055	407,055	407,055
100-3-16095-0502	Charges for Services-Garbage Fund	267,951	267,951	255,789	255,789	287,391	287,391	287,391
100-3-16095-0504	Charge for Admin Serv-Airport Fund	19,284	19,284	20,271	20,271	20,612	20,612	20,612
100-3-16095-0505	Charge for Admin Serv-Electric Fund	706,752	706,752	667,606	667,606	651,295	651,295	651,295
100-3-16130-0000	RECREATIONAL FEES	0	0	0	0	0	0	0
100-3-16130-0001	Recreational Fees and Admissions	15,000	15,000	15,000	15,000	10,529	11,578	2,984
100-3-16130-0005	Recreational Fees African American	0	0	0	0	0	0	0
100-3-16130-0006	Recreational Fees Summer Programs	3,000	3,000	3,000	3,000	5,140	145	1,762
100-3-16130-0007	Recreational Fees & Charges - Other	0	0	0	0	0	0	0
<b>Sub-Total Chargers for Current Services:</b>		<b>1,867,255</b>	<b>1,867,255</b>	<b>1,823,091</b>	<b>1,823,091</b>	<b>1,905,169</b>	<b>1,896,853</b>	<b>1,819,085</b>
<b>100-3-18000-0000</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended	City Manager Proposed			
100-3-18030-0000	Expenditure Refunds	0	0	0	0	0	0	0
100-3-18030-0002	Rebates and Refunds	0	0	0	0	0	3,505	2,891
100-3-18990-0000	MISCELLANEOUS	0	0	0	0	0	0	0
100-3-18990-0001	Misc- Prior Period Adjustment	0	0	0	0	0	0	0
100-3-18990-0004	Auction Proceeds	0	0	0	0	0	21,565	44,542
100-3-18990-0005	Sale of Supplies/Publications/Mdse	425	425	425	425	916	395	470
100-3-18990-0006	Sale of Salvage/Surplus	142	142	142	142	483	660	470
100-3-18990-0007	Sale of Real Estate	214	214	214	214	214	1,993,000	0
100-3-18990-0012	Sale of Cemetery Lots	25,000	25,000	25,000	25,000	25,740	36,070	35,038
100-3-18990-0022	Sale of Cemetery Lots New Expansion	5,000	5,000	19,000	19,000	19,225	19,800	19,500
100-3-18990-0093	Farmers Market Fees	0	0	0	0	0	0	0
100-3-18990-0094	Late Penalty Fee Utilities	263,000	263,000	276,048	276,048	285,971	305,217	250,924
100-3-18990-0095	Schools - Security Services	0	0	0	0	0	0	0
100-3-18990-0096	Pistol Range Fees	0	0	0	0	0	0	0
100-3-18990-0097	Merchant Card Fee Revenue	0	0	0	0	0	0	0
100-3-18990-0098	Bad Check Fee Charges	7,000	7,000	7,000	7,000	10,865	8,065	4,700
100-3-18990-0099	Miscellaneous - Other	3,000	3,000	3,000	3,000	5,081	9,233	-485
100-3-18990-0101	Schools - Security Services Games	0	0	0	0	0	0	0
100-3-18990-0104	Restitution Funds - Public Works	0	0	0	0	0	0	0
100-3-18990-0201	Revenue Sharing - Isle of Wight	816,565	816,565	700,000	700,000	1,048,006	996,148	1,054,852
100-3-18990-0202	Revenue Sharing - Southampton Co	45,000	45,000	75,000	75,000	65,092	80,416	63,775
100-3-18990-1001	Payments in Lieu of Taxes-Electric	59,282	59,282	59,282	59,282	59,282	59,282	59,282
100-3-18990-1002	Payments in Lieu of Taxes-Water/Sew	26,460	26,460	26,460	26,460	26,460	26,460	26,460
100-3-18990-1003	Payments in Lieu of Taxes-FRHA	0	0	0	0	0	0	-15,034
100-3-18990-3001	Donations Fire and Rescue	0	0	0	0	0	0	1,500
100-3-18990-3005	Donations Animal Control	0	0	5,000	5,000	830	830	30
100-3-18990-3007	Donations Beautification	0	0	0	0	0	0	0
100-3-18990-3010	Donations Recreation	0	0	0	0	1,000	0	15,000
100-3-18990-3011	Donations Parks & Rec IP Grant	0	0	0	0	0	0	15,000
100-3-18990-3012	Parks & Rec Obici Healthcare Grant COVID	0	0	0	0	0	0	10,350
100-3-18990-3013	CTCL Grant - Elections	0	0	0	0	0	0	7,838
100-3-18990-3014	Opioid Settlement Funds	4,226	4,226	0	0	0	0	0
100-3-18990-3041	Donations Police	0	0	4,000	4,000	3,477	2,114	775
100-3-18990-3057	Donations Other	0	0	0	0	0	0	0
100-3-18990-4000	Pass-Through Donations	0	0	0	0	0	0	0
<b>100-3-19020-0000</b>	<b>RECOVERED COSTS</b>	<b>1,255,314</b>	<b>1,255,314</b>	<b>1,200,571</b>	<b>1,200,571</b>	<b>1,552,642</b>	<b>3,562,760</b>	<b>1,597,876</b>
100-3-19020-0001	Workmen's Compensation Recoveries	0	0	0	0	0	32,025	0
100-3-19020-0003	Personal Property Seizure Costs	3,000	3,000	3,000	3,000	28,715	15,860	15,595
100-3-19020-0004	Misc Recoveries - Health Dept	0	0	0	0	0	0	0
100-3-19020-0006	Misc Recoveries - PDCCC	0	0	0	0	0	0	0
100-3-19020-0007	Misc Recoveries- SO CO Inspection	0	0	0	0	0	0	28,170



Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended	FY24 Amended			
100-3-19020-0008	Misc Recoveries - SO CO Human Resources	0	0	0	0	0	0	0
100-3-19020-0009	Misc Recoveries - River Gauge	71,952	71,952	44,200	27,600	27,000	35,068	
100-3-19020-0010	Misc Recoveries - SoCo Capital	0	0	0	0	0	60,000	
100-3-19020-0011	Misc Recoveries - SoCo EMS Contract	2,622,304	2,622,304	2,511,673	2,384,601	2,140,423	2,090,423	
100-3-19020-0012	Misc Recoveries - Downtown Franklin Tax	0	0	0	0	0	0	
100-3-19020-0013	Misc Recoveries - FCPS	0	0	0	994,685	0	0	
100-3-19020-0014	Misc Recoveries-SoCo Emer Mgmt Contract	58,772	58,772	57,772	0	0	0	
	<b>Sub-Total Recovered Costs:</b>	<b>2,756,028</b>	<b>2,756,028</b>	<b>2,616,645</b>	<b>3,435,601</b>	<b>2,215,308</b>	<b>2,229,256</b>	
<b>100-3-22010-0000</b>	<b>NON-CATEGORICAL AID STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
100-3-22010-0006	Tax on Deeds (Recordation Tax)	0	0	0	0	0	0	
100-3-22010-0008	Railroad Rolling Stock Taxes	6,200	6,200	6,200	6,605	6,208	6,269	
100-3-22010-0010	Auto Rental Tax	20,000	20,000	18,000	3,765	32,572	10,510	
100-3-22010-0014	ATV/Moped Tax	0	0	0	175	18	105	
100-3-22010-0100	PPTRA Tax	1,048,891	1,048,891	1,048,897	1,048,897	1,048,897	1,048,897	
100-3-22010-0300	Communication Tax	389,850	389,850	389,850	385,429	396,950	408,971	
100-3-22010-0500	Skills Game Tax	0	0	0	0	6,336	54,000	
	<b>Sub-Total Non-Categorical Aid State:</b>	<b>1,464,941</b>	<b>1,464,941</b>	<b>1,462,947</b>	<b>1,444,871</b>	<b>1,490,981</b>	<b>1,528,752</b>	
<b>100-3-23030-0000</b>	<b>SHARED EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
100-3-23030-0001	Commissioner of Revenue	81,100	108,645	81,100	82,549	84,116	83,565	
100-3-23040-0000	SHARED EXPENSES	0	0	0	0	0	0	
100-3-23040-0001	Treasurer	71,100	120,051	71,100	89,593	85,509	76,364	
100-3-23060-0000	SHARED EXPENSES	0	0	0	0	0	0	
100-3-23060-0001	Registrar/Electoral Boards	54,504	54,504	54,504	58,109	57,192	37,593	
	<b>Sub-Total Shared Expenses:</b>	<b>206,704</b>	<b>283,200</b>	<b>206,704</b>	<b>230,251</b>	<b>226,817</b>	<b>197,522</b>	
<b>100-3-24040-0000</b>	<b>CATEGORICAL AID - STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
100-3-24040-0001	CJS Grants for Law Enforcement	520,240	520,240	444,423	494,626	449,924	461,311	
100-3-24040-0002	Emergency Services Grant	0	0	0	0	0	0	
100-3-24040-0003	Fire Programs Fund Grant Equip.	31,257	36,830	31,257	32,819	34,736	32,706	
100-3-24040-0004	Rescue Squad Assistance Grant	0	0	0	0	0	101,867	
100-3-24040-0006	Street and Highway Maintenance	1,790,323	1,790,323	2,111,512	1,939,365	1,680,022	1,651,706	
100-3-24040-0007	Litter Control Grants	0	0	8,437	8,437	7,981	5,608	
100-3-24040-0008	Arts Grant	0	0	4,500	4,500	4,500	4,500	
100-3-24040-0009	Wireless 911 Grant	41,500	41,500	41,500	39,181	87,190	44,463	
100-3-24040-0010	VA Land Conservation Foundation Grant	0	0	0	0	0	0	
100-3-24040-0011	Virginia DHCD Grant	0	0	0	0	0	0	
100-3-24040-0012	Four for Life EMS	7,500	7,500	7,500	0	7,447	7,504	
100-3-24040-0014	PSAP Grant Police	0	0	0	0	0	0	
100-3-24040-0016	RSAP Grants	0	0	0	0	0	0	
100-3-24040-0017	Forest Sustainability Fund Revenue	0	0	0	488	0	0	
100-3-24040-0018	DMV Grant - Public Works	0	0	0	0	0	0	
100-3-24040-0020	CDBG - Dept of Housing & Comm Dev	0	0	0	0	0	37,000	
100-3-24040-0022	State Bd of Elections-Primary Reimb	0	0	0	0	0	0	

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended Appropriation	FY25 City Manager Proposed			
100-3-24040-0023	Gateway Enhancement Grant	0	0	0	0	0	0	0
100-3-24040-0027	Other State Grant-Armory Operations	0	0	0	0	0	0	0
100-3-24040-0028	VDOT Primary Extension Paving Award	0	0	0	0	0	0	0
100-3-24040-0056	Stream Gauges Chowan River Basin	0	0	0	0	0	0	0
100-3-24040-0099	Other State Grants	0	0	0	0	0	0	0
100-3-24040-0123	Forestry Grant - Fire Dept.	0	0	0	0	0	0	0
100-3-24040-0124	Hazard Mitigation Grant	0	0	0	0	0	0	0
100-3-24040-0125	REP Grant - EOP Update	0	0	0	0	0	1,400	0
100-3-24040-0200	PPTRA State Revenue	0	0	0	0	0	0	0
100-3-24040-0217	Disaster Matthew State Aid	0	0	0	0	0	0	0
100-3-24040-0300	State Infant & Toddler	569,727	569,727	569,727	569,727	569,727	530,340	467,813
100-3-24040-0400	Coronavirus Relief Fund Revenue	0	0	0	0	0	0	52,580
100-3-24040-0423	Stormwater Grant	0	0	0	0	0	0	0
100-3-24040-1804	Obici Healthcare Foundation Grant	0	0	0	0	0	0	0
100-3-24040-1810	Arbor Foundation - Tree Planting Grant	0	0	0	0	0	31,375	0
100-3-24040-1811	Dept of Rail & Public Transportation	0	0	0	0	49,012	0	0
<b>100-3-33010-0000</b>	<b>Sub-Total Categorical Aid - State:</b>	<b>2,960,547</b>	<b>2,966,120</b>	<b>3,218,856</b>	<b>3,138,156</b>	<b>2,834,915</b>	<b>2,867,058</b>	<b>0</b>
<b>100-3-33010-0008</b>	<b>CATEGORICAL AID - FEDERAL GOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
100-3-33010-0008	SCAAP Grant - OJP	0	0	0	0	0	0	0
100-3-33010-0012	Justice Asst Grant Police	0	0	12,221	26,305	0	0	0
100-3-33010-0018	CDBG Planning Grant	0	0	0	0	0	0	0
100-3-33010-0019	SAFER Grant Fire Dept	0	0	0	0	0	0	0
100-3-33010-0020	EMS Grant-LEMPG EOC Upgrade	16,595	16,595	16,595	16,595	41,399	16,595	16,595
100-3-33010-0024	Hazard Mitigation Grant	0	0	0	0	0	0	0
100-3-33010-0062	USDA Police Grant	0	0	0	0	0	23,000	0
100-3-33010-0099	Other Federal Grants	0	0	0	0	0	0	0
100-3-33010-0100	Forestry Grant	0	0	0	0	0	0	0
100-3-33010-0105	Federal CDBG	0	0	0	0	0	0	0
100-3-33010-0110	Police Grant RCISN	0	0	0	0	0	0	0
100-3-33010-0300	Federal Part C Infant & Toddler	187,813	187,813	187,813	187,813	200,824	177,154	177,154
100-3-33010-0600	American Rescue Plan Act Revenue	0	0	0	4,906,696	4,824,355	0	0
<b>100-3-41010-0000</b>	<b>Sub-Total Categorical Aid - Federal Government:</b>	<b>204,408</b>	<b>204,408</b>	<b>216,629</b>	<b>5,137,409</b>	<b>5,089,578</b>	<b>193,749</b>	<b>0</b>
<b>100-3-41010-0001</b>	<b>OTHER FINANCIAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
100-3-41010-0001	Insurance Recoveries (Non-recurring)	0	0	0	0	0	0	0
100-3-41020-0001	Sale of Land, Equip/Bldg (nonrecur)	0	0	0	0	0	0	0
100-3-41040-0000	PROCEEDS FROM INDEBTNESS	0	0	0	0	0	0	0
100-3-41040-0001	Local Bond Issue	0	0	0	0	0	0	0
100-3-41040-0002	Loans From Literary Fund	0	0	2,000,000	0	0	0	0
100-3-41040-0003	Proceeds from Loans	0	0	0	0	0	0	0
100-3-41040-0005	Capital Leases	0	0	0	62,024	0	0	235,952
100-3-41050-0000	FUNDS TRANSFERS	0	0	0	0	0	0	0
100-3-41050-0001	From Unappropriated Surplus	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	City Manager Proposed	FY24 Amended Appropriation			
100-3-41050-0002	Transfer From IDA	0	0	0	0	0	0	0
100-3-41050-0003	Transfer From Electric Fund	1,799,993	1,799,993	1,799,993	1,799,993	1,799,993	1,799,993	1,644,393
100-3-41050-0004	Prior Year Budget Carryover	0	0	0	0	0	0	0
100-3-41050-0005	Transfer From Solid Waste	0	100,000	0	0	0	100,000	0
100-3-41050-0006	Transfer From Water & Sewer	195,000	300,000	195,000	195,000	195,000	195,000	195,000
100-3-41050-0007	Transfer From Airport Fund	0	0	0	0	0	0	0
100-3-41050-0008	Transfer from Other Funds	371,559	371,559	0	2,000,000	0	0	0
100-3-41050-0009	Transfer Elec Fund-Debt Reserve	0	0	0	0	0	0	0
100-3-41050-0010	Transfer W/S Fund-Debt Reserve	0	0	0	0	0	0	0
100-3-41050-0011	Transfer from Disaster Fund	0	0	0	0	0	0	0
100-3-41050-0012	Transfer from Capital Project	0	0	0	0	0	0	0
100-3-41050-0013	Transfer from Social Services	0	0	0	0	0	411,355	0
100-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	0	0	0
100-3-41050-0050	Use of Fund Balance-Reserve for Deb	0	0	0	0	0	0	0
100-3-41050-0100	Use of Restricted Fund Balance	0	0	4,538,675	0	0	0	0
100-3-41050-0150	Use of Unassigned Fund Balance	0	596,536	1,444,712	0	0	0	0
100-3-41050-0200	Use of Committed Fund Balance	0	0	0	0	0	0	0
	<b>Sub-Total Other Financial Services:</b>	<b>2,366,552</b>	<b>3,168,088</b>	<b>9,978,380</b>	<b>4,057,017</b>	<b>2,506,348</b>	<b>2,075,345</b>	
	<b>TOTAL GENERAL FUND:</b>	<b>29,393,289</b>	<b>33,000,433</b>	<b>37,267,957</b>	<b>35,516,421</b>	<b>32,939,783</b>	<b>27,173,933</b>	
<b>200-3-00000-0000</b>	<b>**CAPITAL IMPROVEMENT PROJECTS REVENUE**</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
200-3-41050-0000	**TRANSFERS**	0	0	0	0	0	0	0
200-3-41050-0001	Transfer from General Fund	0	50,000	0	0	0	0	0
200-3-41050-0004	Prior Year Carryover(Unassigned)	0	0	0	0	0	0	0
200-3-41050-0055	Proffer Revenue	0	0	0	0	0	0	0
200-3-41050-0100	Restricted Fund Balance	0	0	0	0	0	0	0
200-3-41050-0409	Transfer from General Debt Fund	0	0	2,000,000	3,255,582	2,093,764	1,557,047	
	<b>TOTAL CAPITAL IMPROVEMENT PROJECTS FUND:</b>	<b>0</b>	<b>50,000</b>	<b>2,000,000</b>	<b>3,255,582</b>	<b>2,093,764</b>	<b>1,557,047</b>	
<b>201-3-00000-0000</b>	<b>**SOCIAL SERVICES FUND REVENUE**</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
201-3-00999-0000	**SOCIAL SERVICES REVENUE**	0	0	0	0	0	0	0
201-3-18000-0000	**SOCIAL SERVICES REVENUE**	0	0	0	0	0	0	0
201-3-18990-0000	**MISCELLANEOUS INCOME**	0	0	0	0	0	0	0
201-3-18990-0001	Misc - Prior Period Adjustment	0	0	0	0	0	0	0
201-3-18990-0099	Miscellaneous Income	0	0	0	783	3,550	0	0
201-3-18990-1802	Miscellaneous Recoveries	0	0	0	0	0	0	0
201-3-18990-1803	Safe & Stable Family UW Grant	0	0	0	0	0	0	0
201-3-18990-1804	Obici Healthcare Grant	0	0	0	0	0	0	0
201-3-18990-1805	Obici Healthcare Grant COVID 19	0	0	0	0	0	0	35,000
	<b>Sub-Total Miscellaneous:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>783</b>	<b>3,550</b>	<b>35,000</b>	
201-3-24040-0000	**STATE REVENUE**	0	0	0	0	0	0	0
201-3-24040-0102	Categorical Aid-State	1,178,673	1,178,673	893,581	506,722	481,503	476,254	
201-3-24040-0104	Food Stamp Grant	0	0	0	0	0	0	0
201-3-24040-0105	Child Day Care Initiative Grant	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended				
				Proposed	Appropriation			
201-3-24040-0106	Hard To Serve Grant- Welfare Reform	0	0	0	0	0	0	0
201-3-24040-0107	Energy Asst - State Reimbursement	0	0	0	0	0	0	0
201-3-24040-0108	Medicaid Expansion	0	0	0	0	0	0	0
201-3-24040-0120	State Revenue-Project Adapt Conv.	0	0	0	0	0	0	0
201-3-24040-0200	Cost Allocation Plan	0	0	36,611	33,317	29,327		
	<b>Sub-Total State:</b>	<b>1,178,673</b>	<b>1,178,673</b>	<b>893,581</b>	<b>514,820</b>	<b>505,581</b>		
201-3-33010-0000	***FEDERAL REVENUE***	0	0	0	0	0	0	0
201-3-33010-0001	Federal VPA Revenue	1,697,209	1,697,209	1,446,555	930,150	900,084		
201-3-33010-0101	ARRA Federal VPA Revenue	0	0	0	0	0	0	0
	<b>Sub-Total Federal:</b>	<b>1,697,209</b>	<b>1,697,209</b>	<b>1,446,555</b>	<b>930,150</b>	<b>900,084</b>		
201-3-41050-0000	***TRANSFERS***	0	0	0	0	0	0	0
201-3-41050-0001	From Unappropriated Surplus	0	0	0	0	0	0	0
201-3-41050-0004	From Prior Budget - Carryover	0	0	0	0	0	0	0
201-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	0	0	0
201-3-41050-0100	Transfers From General Fund	694,997	695,285	640,674	80,213	561,912		
201-3-57230-0000		0	0	0	0	0	0	0
	<b>Sub-Total Transfers</b>	<b>694,997</b>	<b>695,285</b>	<b>640,674</b>	<b>80,213</b>	<b>561,912</b>		
	<b>TOTAL SOCIAL SERVICES FUND:</b>	<b>3,570,879</b>	<b>3,571,167</b>	<b>2,980,810</b>	<b>1,528,733</b>	<b>2,002,577</b>		
<b>202-3-00000-0000</b>	<b>** CHILDREN'S SERVICES ACT *</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
202-3-00999-0000	**CHILDREN'S SERVICES ACT**	0	0	0	0	0	0	0
202-3-18990-0099	Miscellaneous Income	0	0	0	2,595	0	0	0
	<b>Sub-Total Miscellaneous:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,595</b>	<b>0</b>		
202-3-24040-0000	CHILDREN'S SERVICES ACT REVENUE	0	0	0	0	0	0	0
202-3-24040-0102	State Aid	529,185	529,185	380,520	210,271	151,955		
202-3-24040-0103	Patient Income	0	0	0	7,696	5,098		
202-3-24040-0104	Sussex Administrative Reimbursement	0	0	0	0	0	0	0
	<b>Sub-Total State Aid:</b>	<b>529,185</b>	<b>529,185</b>	<b>380,520</b>	<b>217,966</b>	<b>157,054</b>		
202-3-41050-0000	***TRANSFERS**	0	0	0	0	0	0	0
202-3-41050-0100	Transfers from General Fund	312,127	312,127	244,792	344,659	141,096		
202-3-41050-0150	Use of Unassigned Fund Balance	0	0	0	0	0	0	0
	<b>Sub-Total Transfers:</b>	<b>312,127</b>	<b>312,127</b>	<b>244,792</b>	<b>344,659</b>	<b>141,096</b>		
	<b>TOTAL CHILDREN'S SERVICES ACT FUND:</b>	<b>841,312</b>	<b>841,312</b>	<b>625,312</b>	<b>565,220</b>	<b>298,150</b>		
<b>204-3-00999-0000</b>	<b>***SMART BEGINNINGS REVENUE**</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
204-3-15010-0000	REVENUE USE OF MONEY	0	0	0	0	0	0	0
204-3-15010-0001	Interest Earned - Bank Deposits	0	0	0	0	0	0	0
204-3-18990-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0
204-3-18990-0099	Miscellaneous Income	0	0	103,000	144,698	93,292		
204-3-18990-0100	Grant - Va Early Childhood Found.	0	0	0	0	0	0	0
204-3-18990-0101	Grant - Obici Healthcare Foundation	0	0	0	0	0	0	0
204-3-18990-0102	Grant - Camp Family Foundation	0	0	0	0	0	0	0
204-3-18990-0103	QRIS/Va Dept of Social Services	0	0	0	32,031	35,231		
204-3-18990-0104	Grant - HR Community Foundation	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Acutal
		Recommended	City Manager Proposed	FY24 Amended				
				Proposed	Appropriation			
204-3-18990-0105	Grant - F/S Charities	0	0	65,000	58,000	58,000	58,000	58,000
204-3-18990-0106	Grant - Green Mountain Coffee	0	0	0	0	0	0	0
204-3-41050-0000	TRANSFERS	0	0	0	0	0	0	0
204-3-41050-0100	Transfers from The General Fund	0	0	0	0	0	0	0
204-3-41050-0200	Prior Year Budget Carryover	0	0	25,000	0	0	0	0
	<b>TOTAL SMART BEGINNINGS FUND:</b>	<b>0</b>	<b>0</b>	<b>193,000</b>	<b>259,001</b>	<b>234,729</b>	<b>186,522</b>	<b>0</b>
<b>205-3-00999-0000</b>	<b>***SPECIAL WELFARE FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
205-3-10000-0000	SPECIAL WELFARE FUND REVENUE	0	0	0	0	0	0	0
205-3-18990-0002	Reimbursements/Refunds	0	0	0	1,070	357	391	0
205-3-18990-0098	Miscellaneous Recoveries	0	0	0	104	131	208	0
205-3-18990-0099	Miscellaneous Income	0	0	0	5,603	3,403	641	0
205-3-18990-1000	Donations - Other	0	0	0	575	2,410	2,135	0
205-3-18990-3001	Franklin-Southampton Area United Way	0	0	0	8,000	9,500	5,000	0
205-3-18990-3003	Comprehensive Services Act	0	0	0	0	0	0	0
	<b>TOTAL SPECIAL WELFARE FUND:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,352</b>	<b>15,802</b>	<b>8,375</b>	<b>0</b>
<b>209-3-00000-0000</b>	<b>***FIRE TRAINING GROUND FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
209-3-00999-0000	** FIRE TRAINING GROUNDS **	0	0	0	0	0	0	0
209-3-10000-0000	FIRE TRAINING GROUNDS REVENUE***	0	0	0	0	0	0	0
209-3-15010-0001	Interest on Bank Deposits	0	0	0	0	0	0	0
209-3-15010-0002	Earnings On Investments	0	0	0	0	0	0	0
209-3-15020-0001	Rental of Training Center	6,000	6,000	4,500	4,500	4,500	4,500	0
209-3-18990-0000	**DONATIONS**	0	0	0	0	0	0	0
209-3-18990-1000	Donations-Local	0	0	0	0	0	0	0
209-3-18990-2000	Donations-Other	0	0	0	0	0	0	0
209-3-19020-0000	**RECOVERED COSTS**	0	0	0	0	0	0	0
209-3-19020-0004	Miscellaneous Recoveries	0	0	0	0	0	0	0
209-3-24040-0000	**STATE REVENUE**	0	0	0	0	0	0	0
209-3-24040-0420	Categorical State Aid	0	0	0	0	0	0	0
209-3-24040-0421	Grant - Dept of Fire Programs	0	0	0	0	0	0	0
209-3-41050-0000	**TRANSFERS**	0	0	0	0	0	0	0
209-3-41050-0001	Transfer From Surplus	0	0	0	0	0	0	0
209-3-41050-0100	Transfer From General Fund	0	0	0	0	0	0	0
209-3-41050-0150	Use of Restricted Fund Balance	22,025	22,025	6,850	0	0	0	0
209-3-41050-0200	Prior Year Budget Carryover	0	0	0	0	0	0	0
	<b>TOTAL FIRE TRAINING GROUND FUND:</b>	<b>28,025</b>	<b>28,025</b>	<b>11,350</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>220-3-00000-0000</b>	<b>***FOUNDATION GRANT FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
220-3-00999-0000	**FOUNDATION GRANTS****	0	0	0	0	0	0	0
220-3-10000-0000	FOUNDATION GRANTS REVENUE****	0	0	0	0	0	0	0
220-3-15000-0000	INTEREST REVENUE	0	0	0	0	0	0	0
220-3-15010-0000	FOUNDATION GRANT REVENUE****	0	0	0	0	0	0	0
220-3-15010-0001	Interest Earned - Bank Deposits	0	0	0	0	0	0	0
220-3-18000-0000	FOUNDATION GRANTS REVENUE	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY22 Actual	FY23 Actual	FY24 Amended Appropriation	FY21 Acutal
		Recommended	City Manager Proposed	City Manager Proposed	FY24 Amended Appropriation				
220-3-18990-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
220-3-18990-3000	Camp Family Foundation Grants	0	0	69,800	58,300	64,500	86,150		
220-3-18990-3001	Franklin/Southampton Charities	0	0	20,000	20,000	20,000	52,000		
220-3-18990-3002	Other Donations	0	0	0	0	0	0		
220-3-18990-3003	Donations Atkinson Park	0	0	0	0	0	0		
220-3-18990-8301	Bids, Bonds, Specs	0	0	0	0	0	0		
220-3-41000-0000	FOUNDATION GRANTS REVENUE	0	0	0	0	0	0		
220-3-41050-0000	TRANSFERS	0	0	0	0	0	0		
220-3-41050-0100	Prior Year Carryover	0	0	0	0	0	0		
220-3-41050-0101	Transfer from General Fund	0	0	0	0	0	0		
220-3-41050-0150	Use of Restricted Fund Balance	0	0	96,313	0	0	0		
<b>230-3-33010-0400</b>	<b>TOTAL FOUNDATION GRANT FUND:</b>	<b>0</b>	<b>0</b>	<b>186,113</b>	<b>78,300</b>	<b>84,500</b>	<b>138,150</b>		
	<b>Coronavirus Relief Fund Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,384,991</b>		
230-3-33010-0601	ARPA SLFRF Municipal Utility Assistance	0	0	0	0	135,226	0		
<b>250-3-00000-0000</b>	<b>TOTAL CORONAVIRUS RELIEF FUND:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,226</b>	<b>1,384,991</b>		
	<b>***EDUCATION FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
250-3-00999-0000	** EDUCATION FUND **	0	0	0	0	0	0		
250-3-10000-0000	EDUCATION FUND REVENUE	0	0	0	0	0	0		
250-3-18990-0000	MISCELLANEOUS REVENUE	70,000	70,000	70,000	0	0	0		
250-3-18990-0001	Misc - Prior Period Adjustment	0	0	0	0	0	0		
250-3-18990-1502	Rental Income	0	0	0	2,844	0	0		
250-3-18990-1601	School Tuition & Fees	0	0	0	0	0	0		
250-3-18990-1602	Special Fees Pupils	0	0	0	44,124	39,685	3,650		
250-3-18990-1607	Summer School Tuition	0	0	0	0	0	0		
250-3-18990-1700	Rebates and Refunds	0	0	0	10,197	6,959	2,362		
250-3-18990-1701	Universal Services Fund	0	0	0	0	16,737	34,560		
250-3-18990-1702	Sale of Equipment	0	0	0	0	0	0		
250-3-18990-1703	Insurance Adjustment	0	0	0	0	1,134	9,074		
250-3-18990-1704	Dual Enrollment Reimbursement	0	0	0	0	0	0		
250-3-18990-1800	Donations and Special Gifts	0	0	0	0	0	50		
250-3-18990-1801	Other Local/Misc Revenues	0	0	0	0	415	6,245		
250-3-18990-1802	Miscellaneous Recoveries	0	0	0	0	0	0		
250-3-18990-1803	Donations Physical Education Annex	0	0	0	0	0	0		
250-3-18990-1804	Omega PHI Tutorial SP Morton	0	0	0	0	0	0		
250-3-18990-1805	PSIPHI Tutorial JP King	0	0	0	0	0	0		
250-3-18990-1806	Planning Assistance Incentive Grant	0	0	0	0	0	0		
250-3-18990-1807	Future ROTC Funds	0	0	0	0	0	0		
250-3-18990-1808	Franklin Little Theatre Grant	0	0	0	0	0	0		
250-3-18990-1880	Donation IP MATH Program	0	0	0	0	0	0		
250-3-18990-1881	Donations Charitable Foundations	0	0	0	0	149,000	0		
250-3-18990-1882	Camp Foundation Grant	0	0	0	0	20,000	0		
250-3-18990-1898	Indirect Costs Reimb Cafeteria	0	0	0	0	0	0		

Account Number	Account Description	FY25		FY25 Interim		FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	City Manager Proposed	FY24 Amended				
250-3-18990-1899	School Construction Funds	0	0	0	0	0	0	0	0
250-3-18990-1900	Medicare Reimbursements	0	0	0	0	0	0	0	0
250-3-18990-1901	Obici Healthcare Grant	0	0	14,295	14,069	14,069	14,069	0	0
250-3-18990-1902	Obici Healthcare Grant 2020	0	0	0	0	0	0	80,069	0
250-3-18990-9999	Local Revenue - Budget Use Only	0	0	0	0	0	0	0	0
250-3-24000-0000	STATE REVENUE	0	0	0	0	0	0	0	0
250-3-24000-0201	State Sales Tax	0	0	0	1,988,897	0	1,988,897	2,027,832	1,733,590
250-3-24000-0202	State School Basic Aid	11,343,966	11,343,966	11,503,764	9,795,955	11,503,764	9,795,955	6,863,985	6,636,553
250-3-24000-0203	Other Funds (State)	0	0	0	0	0	0	0	0
250-3-24000-0216	Drug Free Grant	0	0	0	0	0	0	0	0
250-3-24000-0217	Adult Basic Education - State	0	0	0	0	0	0	0	0
250-3-24000-0218	JVG Grant	0	0	0	0	0	0	30,000	30,000
250-3-24000-0219	Lottery Funds	0	0	0	0	0	0	0	0
250-3-24000-0220	IDEA Sliver Grant	0	0	0	0	0	0	0	0
250-3-24000-0221	Va. Medical Asst. Program	0	0	0	48,800	0	48,800	74,301	44,006
250-3-24000-0227	School Breakfast INC	0	0	0	0	0	0	0	0
250-3-24000-0228	School Food Program - State	0	0	0	0	0	0	0	0
250-3-24000-0229	PASS Grant	0	0	0	0	0	0	0	0
250-3-24000-0230	Va Preschool Initiative Program	0	0	0	0	0	0	0	162,822
250-3-24000-0231	School Improvements Title I	0	0	0	0	0	0	0	0
250-3-24000-0232	Mentor Teacher Programs	0	0	0	0	0	0	0	0
250-3-24000-0233	GAE State Grant	0	0	0	0	0	0	0	0
250-3-24000-0234	Race to GED Grant	0	0	0	0	0	0	0	0
250-3-24000-0241	JPK Kindergarten Tutorial Grant	0	0	0	0	0	0	0	0
250-3-24000-0242	SPM Tutoring for Success Grant	0	0	0	0	0	0	0	0
250-3-24000-0243	SPM After School Club	0	0	0	0	0	0	0	0
250-3-24000-0250	Partnership Project Future Links	0	0	0	0	0	0	0	0
250-3-24000-0251	Governor's Academic Challenge	0	0	0	0	0	0	0	0
250-3-24000-0252	State Technology Funds	0	0	250,000	385,115	250,000	385,115	226,973	181,007
250-3-24000-0256	Project Graduation Academy	0	0	0	0	0	0	0	0
250-3-24000-0257	Project Graduation Summer	0	0	0	0	0	0	0	0
250-3-24000-0267	Alternative Assessment Asst Grant	0	0	0	0	0	0	0	0
250-3-24000-0269	Project Payroll	0	0	0	0	0	0	0	0
250-3-24000-0280	State Fiscal Stabilization Funds	0	0	0	0	0	0	0	0
250-3-24000-9999	State Revenue - Budget Use Only	0	0	0	0	0	0	0	0
250-3-33010-0000	FEDERAL REVENUE	0	0	0	0	0	0	0	0
250-3-33010-0047	Type I Renovation	0	0	0	0	0	0	0	0
250-3-33010-0048	Type I Technology	0	0	0	0	0	0	0	0
250-3-33010-0200	Sliver Grant	0	0	0	0	0	0	0	0
250-3-33010-0217	Adult Basic Education-Federal	0	0	26,564	20,778	26,564	20,778	21,229	19,372
250-3-33010-0219	R I P E Grant	0	0	55,000	55,000	55,000	55,000	20,000	0
250-3-33010-0220	PASS Grant	0	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual		FY22 Actual		FY21 Actual	
		Recommended	City Manager Proposed	FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual	FY25			
								City Manager	FY24 Amended		
250-3-33010-0221	Title VI	0	0	0	0	0	0	0	0	0	0
250-3-33010-0223	Title II - Eisenhower Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0224	Pre-School Grant VIB	0	0	24,439	17,699	14,295	8,055	0	0	0	0
250-3-33010-0225	Title VIB Special Education	0	0	735,988	386,049	359,050	383,279	0	0	0	0
250-3-33010-0226	Title VIB 619 American Rescue Plan	0	0	0	0	0	0	0	0	0	0
250-3-33010-0227	Drug Free Schools - Federal Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0228	School Food Program - Federal	0	0	0	0	0	0	0	0	0	0
250-3-33010-0229	Innovative Strategies Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0230	Carl Perkins Grant	0	0	53,337	27,318	48,589	68,291	0	0	0	0
250-3-33010-0231	Technology Literacy Challenge Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0232	Goals 2000 Act	0	0	0	0	0	0	0	0	0	0
250-3-33010-0233	GAE State Grant	0	0	1,099	1,099	1,507	0	0	0	0	0
250-3-33010-0234	Race to GED Grant	0	0	1,636	4,137	3,987	0	0	0	0	0
250-3-33010-0235	Reading for Excellence Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0236	STARS Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0237	Class Size Reduction Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0238	CSRD Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0239	Refugee School Impact Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0240	Driver's Education-PRIDE Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0241	High Schools That Work Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0242	Federal ROTC Funds	0	0	0	68,402	67,772	66,570	0	0	0	0
250-3-33010-0243	Va. Medical Asst. Program	0	0	0	0	0	0	0	0	0	0
250-3-33010-0245	Innovative Teacher Recruitment	0	0	0	0	0	0	0	0	0	0
250-3-33010-0247	Type I Renovation	0	0	0	0	0	0	0	0	0	0
250-3-33010-0248	Type I Technology	0	0	0	0	0	0	0	0	0	0
250-3-33010-0249	Continuing Education Support Grant	0	0	80,591	47,155	0	0	0	0	0	0
250-3-33010-0250	Federal Categorical Aid	1,922,290	1,922,290	0	0	0	0	0	0	0	0
250-3-33010-0251	Partnership Second Chance Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0252	Assistive Technology Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0253	21st Century Grant	0	0	0	0	0	155,403	0	0	0	0
250-3-33010-0254	Hard-To-Staff Pilot Program	0	0	0	0	0	0	0	0	0	0
250-3-33010-0255	Assessment (Calculator) Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0257	Project Graduation Summer	0	0	0	0	0	0	0	0	0	0
250-3-33010-0260	ARRA - Title I A	0	0	0	0	0	0	0	0	0	0
250-3-33010-0261	Title I - 1003A	0	0	236,236	0	0	0	0	0	0	0
250-3-33010-0262	Title I - 1003G	0	0	0	0	0	0	0	0	0	0
250-3-33010-0263	ARRA - Title II D	0	0	0	0	0	0	0	0	0	0
250-3-33010-0264	ARRA - Title VIB	0	0	0	0	0	0	0	0	0	0
250-3-33010-0265	ARRA - Pre-school	0	0	0	0	0	0	0	0	0	0
250-3-33010-0266	ARRA - Education Jobs Grant	0	0	0	0	0	0	0	0	0	0
250-3-33010-0267	Title I School Improvement	0	0	0	0	0	0	0	0	0	0
250-3-33010-0270	NCLB Grant - Title II D	0	0	0	0	0	0	0	0	0	0



Account Number	Account Description	FY25		FY25 Interim		FY22 Actual	FY23 Actual	FY24 Amended Appropriation	FY21 Acutal
		Recommended	City Manager Proposed	City Manager	FY24 Amended				
250-3-33010-0271	NCLB Grant - Title I	0	0	1,596,983	653,108	813,037	641,869		
250-3-33010-0272	NCLB Grant - Title II A	0	0	203,551	76,024	94,169	90,568		
250-3-33010-0273	NCLB Grant - Title III Part A	0	0	5,751	589	2,843	1,098		
250-3-33010-0274	NCLB Grant - Title IV Drug Free	0	0	0	0	0	0		
250-3-33010-0275	NCLB Grant - Title V Media	0	0	0	0	0	0		
250-3-33010-0276	NCLB Grant - Title V Rural Ed	0	0	38,374	41,268	13,605	16,255		
250-3-33010-0277	Title IV Part A LEA	0	0	89,787	52,067	129,455	24,756		
250-3-33010-0279	Recruitment and Retention Sup Grant	0	0	0	0	0	0		
250-3-33010-0280	State Fiscal Stabilization Funds	0	0	0	0	0	0		
250-3-33010-0281	State Stabilization Basic Aid	0	0	0	0	0	0		
250-3-33010-0282	Workforce Opportunity Inc Grant	0	0	0	0	81,941	97,077		
250-3-33010-0287	ROTC Funds	0	0	0	0	0	0		
250-3-33010-0288	JVG Grant	0	0	0	0	0	0		
250-3-33010-0300	Contingency for Federal Grants	0	0	0	0	0	0		
250-3-33010-0400	CARES ACT	0	0	0	0	313,374	304,264		
250-3-33010-0402	CARES ACT Grant GEER/ESSR	0	0	0	0	40,784	89,942		
250-3-33010-0403	CARES ACT Grant CFR	0	0	0	0	0	177,958		
250-3-33010-0404	CARES Stream 4	0	0	316,856	584,648	1,598,435	48,330		
250-3-33010-0405	CARES Act Stream 5	0	0	3,703,520	1,083,902	941,191	0		
250-3-33010-0407	CARES Act Stream 6 - Driver Incentive	0	0	679	29,066	0	0		
250-3-33010-0408	CSLFRF Grant	0	0	57,915	171,035	0	0		
250-3-33010-9999	Federal Revenue - Budget Use Only	0	0	0	0	0	0		
250-3-41050-0000	LOCAL GOVERNMENT REVENUE	0	0	0	0	0	0		
250-3-41050-0100	Funds From Local Government	4,913,092	4,000,000	4,330,237	4,330,237	4,830,237	4,830,237		
250-3-41050-0101	Local Reappropriation	0	0	0	0	0	0		
250-3-41050-0102	Sch Bd Request Increase over base	0	0	0	0	0	0		
250-3-41050-0219	Sch Construction Funds -Capital	0	0	0	0	0	0		
250-3-41050-0228	Cafeteria Fund	0	0	0	0	0	0		
250-3-41050-1000	Funds from Restricted Fund Balance	0	0	0	0	0	0		
250-3-41050-1500	Interest Income	0	0	0	0	0	0		
250-3-41050-6100	Funds Local Government-Capital Proj	0	0	0	0	0	0		
250-3-41050-6101	Carryover Prior Years - Capital Fd	0	0	0	0	0	0		
250-3-41050-6102	Transfer from Sch Capital Fund 380	0	0	0	0	0	0		
<b>251-3-00000-0000</b>	<b>TOTAL EDUCATION FUND:</b>	<b>18,249,348</b>	<b>17,336,256</b>	<b>23,396,600</b>	<b>19,939,581</b>	<b>18,866,591</b>	<b>15,947,312</b>		
<b>251-3-00999-0000</b>	<b>EDUCATION CAPITAL FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
251-3-24040-0100	** EDUCATION CAPITAL PROJ REVENUE*	0	0	0	0	0	0		
251-3-41050-0000	Funds from Local Government	0	0	0	0	0	0		
251-3-41050-0001	TRANSFERS	0	0	0	0	0	0		
251-3-41050-0100	Interest on Investment	0	0	0	0	0	0		
251-3-41050-0100	Transfer from General Fund	0	330,237	3,000,050	0	0	0		
251-3-41050-0250	Transfer from School GF	0	0	0	0	0	0		
251-3-41050-0402	Transfer from General Debt Service	0	0	0	0	0	0		

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended				
				Proposed	Appropriation			
251-3-41050-1000	Prior Year Carryover	0	0	0	0	0	0	0
251-3-41050-1300	Issuance of Additional Debt	0	0	0	0	0	0	0
251-3-41050-1400	Subsidy Grant Literary Fund	0	0	0	0	0	0	0
251-3-41050-1500	SNAP Re-alignment Fund	0	0	0	0	0	0	0
251-3-41050-1600	SNAP Gym Fund	0	0	0	0	0	0	0
	<b>TOTAL EDUCATION CAPITAL FUND:</b>	<b>0</b>	<b>330,237</b>	<b>3,000,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>252-3-00999-0000</b>	<b>***CAFETERIA FUND REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
252-3-10000-0000	REVENUE - CAFETERIA FUND *****	0	0	0	0	0	0	0
252-3-18990-0000	***MISCELLANEOUS REVENUE***	0	0	0	0	0	0	0
252-3-18990-0100	Interest	0	0	0	0	0	0	0
252-3-18990-1700	Refunds and Rebates	0	0	792	12,627	12,078	0	0
252-3-18990-1801	Other Cafeteria Income	74,307	74,307	100,270	98,466	84,060	0	0
252-3-18990-3000	Local Meal Income	0	0	0	33,921	45,455	6,119	0
252-3-18990-3001	Summer Feeding Income	0	0	0	0	0	0	0
252-3-18990-3002	Grants	0	0	0	0	0	0	0
252-3-24000-0000	***STATE REVENUE***	0	0	0	0	0	0	0
252-3-24000-1000	State School Food Match	9,569	9,569	32,957	21,196	53,488	15,326	0
252-3-33010-0000	***FEDERAL REVENUE***	0	0	0	0	0	0	0
252-3-33010-1000	Federal School Food Services	702,147	702,147	774,411	765,040	853,663	1,281,439	0
252-3-33010-1001	USDA Commodities	0	0	0	67,845	143,179	47,507	0
252-3-33010-1100	Reduced Lunches Reimbursed	0	0	0	0	0	0	0
252-3-33010-1200	Other Federal Reimbursements	0	0	0	0	0	0	0
252-3-33010-3001	Summer Feeding Income	0	0	0	0	0	0	0
252-3-33010-3002	Equipment Assistance Grant	0	0	0	0	0	0	0
252-3-41050-0000	***TRANSFERS***	0	0	0	0	0	0	0
252-3-41050-0100	Use of Restricted Fund Balance	0	0	0	0	0	0	0
252-3-41050-0250	Transfer from School Funds	0	0	0	0	0	0	0
	<b>TOTAL CAFETERIA FUND:</b>	<b>786,023</b>	<b>786,023</b>	<b>907,638</b>	<b>987,260</b>	<b>1,192,471</b>	<b>1,362,468</b>	<b>0</b>
<b>254-3-00999-0000</b>	<b>SCHOOL TEXTBOOK FUND REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
254-3-15010-0001	Interest Earned on Bank Deposits	15	15	15	13	8	14	0
254-3-19020-0004	Reimbursement- Lost/ Damaged Texts	0	0	0	0	0	0	0
254-3-24000-0203	Other Funds (State)	107,722	107,722	92,310	0	0	0	0
254-3-41050-0001	Use of Fund Balance	0	0	0	0	0	0	0
254-3-41050-0250	Transfer from School Fund	43,658	43,658	36,939	78,686	70,992	76,330	0
	<b>TOTAL SCHOOL TEXTBOOK FUND:</b>	<b>151,395</b>	<b>151,395</b>	<b>129,264</b>	<b>78,698</b>	<b>71,000</b>	<b>76,344</b>	<b>0</b>
<b>280-3-00999-0000</b>	<b>**COMMUNITY DEVELOPMENT BLK GRANT**</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
280-3-24040-0100	Proceeds from Prior Year Funds	0	0	0	0	0	0	0
280-3-81200-0000	CDBG REVENUE	0	0	0	0	0	0	0
280-3-81200-8101	Loan Repayment-Interest	0	0	0	1,874	3,060	3,759	0
280-3-81200-8102	Loan Repayment-Principal	0	0	0	0	0	0	0
280-3-81200-8103	Late Charges	0	0	0	0	0	0	0
280-3-81200-8145	Transfers From Prior Years	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Acutal
		Recommended	City Manager Proposed	FY24 Amended Appropriation	FY25 City Manager Proposed			
<b>TOTAL COMMUNITY DEVELOPMENT BLK GRANT FUND:</b>								
<b>289-3-00999-0000</b>	<b>**WTHC HOME PROGRAM REVENUE**</b>	0	0	0	0	1,874	3,060	3,759
289-3-18990-0099	Miscellaneous	0	0	0	0	0	0	0
289-3-18990-8800	WTHC - HOME Program Income	0	0	0	0	0	1,825	2,000
289-3-24000-0000	WTHC STATE REVENUE	0	0	0	0	0	0	0
289-3-24002-8700	Home Funds - WTHC	0	0	0	0	0	6,282	142,827
289-3-41050-0100	Prior Year Carryover	0	0	0	0	0	0	0
<b>TOTAL WTHC HOME PROGRAM FUND:</b>								
<b>296-3-00999-0000</b>	<b>***MADISON ST NEIGHBORHOOD GRANT***</b>	0	0	0	0	0	8,107	144,827
296-3-18990-8800	Program Income - Madison Neighborhood	0	0	0	0	0	35,641	0
296-3-24000-0001	State Categorical Aid - Madison Street	0	0	0	0	0	0	0
296-3-24000-0002	State Categorical Aid - Madison MY 2	0	0	0	0	0	0	0
296-3-41050-0100	Prior Year Carryover - MY1	0	0	0	0	0	0	0
296-3-41050-0101	Prior Year Carryover - MY2	0	0	0	0	0	0	0
<b>TOTALMADISON ST NEIGHBORHOOD GRANT FUND:</b>								
<b>297-3-33000-0100</b>	<b>Federal Aid - MY1</b>	0	0	0	0	11,900	17,500	0
<b>TOTAL LAUREL ST REVITALIZATION FUND:</b>								
<b>401-3-00000-0000</b>	<b>***GENERAL DEBT FUND***</b>	0	0	0	0	0	0	0
401-3-00999-0000	** GENERAL DEBT FUND **	0	0	0	0	0	0	0
401-3-41040-0000	PROCEEDS FROM INDEBTNESS	0	0	0	0	0	0	0
401-3-41040-0001	Proceeds of Refunding Bond Issue	0	0	0	0	0	0	1,895,000
401-3-41040-0002	Proceeds of Bond Issue	0	0	0	0	0	0	5,529,800
401-3-41040-1002	Premium on Refunding Bond Issue	0	0	0	0	0	0	26,394
401-3-41050-0000	GENERAL DEBT SERVICE REVENUE***	0	0	0	0	0	0	0
401-3-41050-0001	TRANSFERS	0	0	0	0	0	0	0
401-3-41050-0100	Transfer From General Fund	988,576	1,360,137	2,788,169	763,820	700,999	516,240	0
401-3-41050-0105	Use of Restricted Fund Balance	0	0	0	0	0	0	0
401-3-41050-0200	Bond Interest Refunded	0	0	0	0	0	0	0
401-3-41050-0300	Rural Development-Interest Financed	0	0	0	0	0	0	0
401-3-41050-0510	Transfers from Economic Development	0	0	0	0	0	0	0
<b>TOTAL GENERAL DEBT FUND:</b>								
<b>402-3-00000-0000</b>	<b>***SCHOOL DEBT FUND***</b>	988,576	1,360,137	2,788,169	763,820	700,999	7,967,434	0
402-3-00999-0000	** SCHOOL DEBT FUND **	0	0	0	0	0	0	0
402-3-41040-0000	**SCHOOL DEBT REVENUE**	0	0	0	0	0	0	0
402-3-41040-0001	Proceeds from Refunding Bond Issue	0	0	0	0	0	0	0
402-3-41040-1000	Literary Fund Subsidy	0	0	0	0	0	0	0
402-3-41040-1002	Premium on Refunding Bond Issue	0	0	0	0	0	0	0
402-3-41050-0000	**MISCELLANEOUS REVENUE**	0	0	0	0	0	0	0
402-3-41050-0100	Transfers from General Fund	414,662	414,662	414,133	433,109	431,258	584,942	0
402-3-41050-0101	Transfer from G/F - School Reserve	0	0	0	0	0	0	0
402-3-41050-0200	Loan Proceeds	0	0	0	0	0	0	0
402-3-41050-0300	Use of Restricted Fund Balance	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager	Proposed	FY24 Amended			
				Proposed	Appropriation			
402-3-41050-1000	Va. Lottery/School Constr. Funds	0	0	0	0	0	0	0
402-3-41050-1500	Interest Income/Transfer from City	0	0	0	0	0	0	0
402-3-41050-1900	Interest Income - Sinking Fund	0	0	0	0	0	0	24,015
<b>TOTAL SCHOOL DEBT FUND:</b>		<b>414,662</b>	<b>414,662</b>	<b>414,133</b>	<b>433,109</b>	<b>431,258</b>	<b>608,957</b>	
<b>501-3-00000-0000</b>	<b>***WATER FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
501-3-00999-0000	** WATER AND SEWER FUND **	0	0	0	0	0	0	0
501-3-16190-0000	**WATER FUND REVENUE**	0	0	0	0	0	0	0
501-3-16190-1101	Sale of Water - Residential	1,300,000	1,300,000	1,250,000	877,822	821,697	865,032	
501-3-16190-1102	Sale of Water - Commercial	0	0	0	461,415	420,881	382,941	
501-3-16190-1103	Sewer Service Charge - Residential	1,800,000	1,800,000	1,800,000	1,536,850	1,541,071	1,576,001	
501-3-16190-1104	Sewer Service Charge - Commercial	0	0	0	310,187	308,450	290,331	
501-3-16190-1105	Water Connection Fees	0	0	0	122,500	159,500	10,500	
501-3-16190-1106	Sewer Connection Fees	0	0	0	157,500	198,000	13,500	
501-3-16190-1107	Administrative Connection Fee	5,000	5,000	5,000	7,100	6,620	5,210	
501-3-16190-1108	Penalties	70,000	70,000	70,000	88,504	85,406	66,653	
501-3-16190-1115	Water Connection Fees SO CO	0	0	0	0	0	0	
501-3-16190-1116	Sewer Connection Fees SO CO	0	0	0	0	0	0	
501-3-16190-1117	Hydrant Standby Charge	0	0	0	0	0	0	
501-3-16190-1118	Sewer Charge - Isle of Wight County	43,000	43,000	45,000	44,475	44,145	48,560	
501-3-16190-1124	Sewer Charge - Edgehill Southampton Co	25,000	25,000	25,000	35,104	38,734	50,181	
501-3-16190-1300	WRITE OFF WATER - RESIDENTIAL	0	0	0	0	0	0	
501-3-16190-1301	WRITE OFF WATER -COMMERCIAL	0	0	0	0	0	0	
501-3-16190-1302	WRITE OFF SEWER - RESIDENTIAL	0	0	0	0	0	0	
501-3-16190-1303	WRITE OFF WATER -COMMERCIAL	0	0	0	0	0	0	
501-3-16190-1500	Interest on Bank Deposits	0	0	0	0	0	0	
501-3-16190-1501	Interest & Income on Investments	0	0	0	0	0	0	
501-3-16190-1503	Interest SNAP	0	0	0	9,699	1,302	0	
501-3-16190-1900	Recovery-I of W Debt & Capital Exp	0	0	0	0	0	0	
501-3-16190-1901	Sale of Real Estate	0	0	0	0	0	0	
501-3-16190-1902	Recovery - Flood	0	0	0	0	0	0	
501-3-16190-4104	Proceeds From Bond Issue	0	0	0	0	0	0	
501-3-16190-6080	VML Training Grant	0	0	0	0	0	0	
501-3-16190-8019	Employee PTO Receivable Water	0	0	0	0	0	0	
501-3-16190-8040	Sale of Services & Supplies	0	0	0	0	0	0	
501-3-16190-8060	Utility Overpayment-Residential	0	0	0	0	0	0	
501-3-16190-8062	Utility overpayment-Commercial	0	0	0	0	0	0	
501-3-16190-8070	Sale of Salvage & Scrap	0	0	0	0	0	0	
501-3-16190-8081	Miscellaneous Revenue	0	0	0	-9,600	287	347	
501-3-16190-8083	Meter Setting Fees	0	0	0	0	0	0	
501-3-16190-8301	Bids, Bonds, Specs.	0	0	0	0	0	0	
501-3-24040-0217	Disaster Matthew State Aid	0	0	0	0	0	0	
501-3-33010-0600	American Rescue Plan Act Revenue	0	0	0	0	0	0	

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
501-3-41040-0000	**OTHER SOURCES OF FUNDS**	0	0	0	0	0	0	0
501-3-41040-0003	Proceeds from Loans	0	0	0	0	0	0	0
501-3-41050-0000	**TRANSFERS**	0	0	0	0	0	0	0
501-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	0	0	0
501-3-41050-0050	Transfer From Unappropriated R E	0	0	0	0	0	0	0
501-3-41050-0060	Use of Unrestricted Net Position	0	0	0	0	0	0	0
501-3-41050-0100	Transfer From General Fund	0	0	0	912,798	876,530	0	0
501-3-41050-0200	Prior Year Budget Carryover	0	0	0	0	0	0	0
501-3-41050-0300	Use of Unrestricted Net Position	0	1,990,211	849,710	0	0	0	0
<b>502-3-00999-0000</b>	<b>TOTAL WATER FUND:</b>	<b>3,243,000</b>	<b>5,233,211</b>	<b>4,044,710</b>	<b>4,554,355</b>	<b>4,502,622</b>	<b>4,502,622</b>	<b>3,309,256</b>
<b>502-3-16080-0000</b>	<b>**SOLID WASTE REVENUE**</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
502-3-16080-0000	** SOLID WASTE FUND REVENUE **	0	0	0	0	0	0	0
502-3-16080-0001	Waste Collection & Disposal Fees	1,335,000	1,335,000	1,360,693	1,315,978	1,305,662	1,279,284	1,279,284
502-3-16080-0002	Sale of Containers	0	0	0	2,232	944	1,218	1,218
502-3-16080-0003	Miscellaneous Revenue	0	0	0	0	0	0	0
502-3-16080-0004	Administrative Garbage Service Fee	4,000	4,000	4,000	4,950	4,720	4,180	4,180
	Penalty Fees	0	0	30,000	0	36,498	28,008	28,008
502-3-16080-1503	Interest - SNAP	0	0	0	3,880	521	0	0
502-3-41050-0000	FUNDS TRANSFER	0	0	0	0	0	0	0
502-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	-39,388	0	0
502-3-41050-0060	Use of Unrestricted Net Position	211,153	332,762	16,209	0	0	0	0
502-3-41050-0100	Transfer from General Fund	0	0	0	0	48,000	0	0
502-3-41050-0200	Prior Year Carry over	0	0	0	0	0	0	0
<b>504-3-00000-0000</b>	<b>TOTAL SOLID WASTE FUND:</b>	<b>1,550,153</b>	<b>1,671,762</b>	<b>1,410,902</b>	<b>1,327,040</b>	<b>1,356,956</b>	<b>1,312,690</b>	<b>1,312,690</b>
<b>504-3-00999-0000</b>	<b>***AIRPORT FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
504-3-00999-0000	** AIRPORT FUND **	0	0	0	0	0	0	0
504-3-16190-0000	**AIRPORT REVENUE**	0	0	0	0	0	0	0
504-3-16190-0208	Airport Rental & Fees	62,700	62,700	61,800	50,492	62,159	60,532	60,532
504-3-16190-0209	Airport Tiedown Fees	0	0	0	0	450	200	200
504-3-16190-0210	Airport Housing Rental	0	0	0	0	0	0	0
504-3-16190-0212	Sale of Jet Fuel	35,000	35,000	35,000	50,767	15,956	12,151	12,151
504-3-16190-0214	Sale of Aviation Gas	30,000	30,000	30,000	25,090	14,822	17,858	17,858
504-3-16190-0216	Sale of Engine Oil	0	0	0	0	0	0	0
504-3-16190-0220	Rental Car Commissions	0	0	0	0	0	0	0
504-3-16190-0221	Rental Cars-Cash Payments	0	0	0	0	0	0	0
504-3-16190-0301	Deposits for Drawings and Specs	0	0	0	0	0	0	0
504-3-16190-0302	Grant-Camp Foundation	0	0	0	0	0	0	0
504-3-16190-1500	Interest Income	0	0	0	0	0	0	0
504-3-16190-1901	Sale of Real Estate	0	0	0	0	0	0	0
504-3-16190-8041	Miscellaneous Revenue	0	0	0	0	0	0	328
504-3-16190-8600	Community Day Revenue	0	0	0	0	0	0	0
504-3-24040-0000	**STATE CATEGORICAL AID**	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
504-3-24040-0415	Maintenance Program	0	0	0	0	0	0	0
504-3-24040-0421	Airport Improvements	0	0	0	0	4,212	3,363	9,017
504-3-24040-0422	A W O S	0	0	0	0	0	0	0
504-3-24040-0423	Stormwater Grant	0	0	0	0	0	0	0
504-3-24040-0424	Tree Clearance Grant	0	0	0	0	0	0	0
504-3-24040-8041	Miscellaneous Revenue	0	0	0	0	0	0	17
504-3-33010-0000	**FEDERAL CATEGORICAL AID**	0	0	0	0	0	0	0
504-3-33010-0058	Homeland Security Grant	0	0	0	0	0	0	0
504-3-33010-0420	Airport Improvements FAA	0	0	0	0	36,822	24,244	28,614
504-3-33010-0425	Stimulus Grant - Rehab 927	0	0	0	0	0	0	0
504-3-33010-0426	CARES ACT Grant -Airport	0	0	0	0	13,000	0	30,000
504-3-33010-0428	ARPA Airport Rescue Grant	0	0	0	0	32,000	0	0
504-3-33010-0430	Design/Runway/Lights/Parrallel	0	0	0	0	0	0	0
504-3-33010-0432	Runway Light Project	0	0	0	0	0	0	0
504-3-33010-0433	Pavement Surface Project	0	0	0	0	126,801	0	0
504-3-33010-0434	Pavement Surface Project-COVID Relief	0	0	0	0	0	0	0
504-3-41040-0000	**OTHER SOURCES OF FUNDS**	0	0	0	0	0	0	0
504-3-41040-0003	Proceeds From Loans	0	0	0	0	0	0	0
504-3-41050-0000	**TRANSFERS**	0	0	0	0	0	0	0
504-3-41050-0001	Transfer Unappropriated Surplus	0	0	0	0	0	0	0
504-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	0	-6,459	0
504-3-41050-0100	Transfer From General Fund	56,622	76,330	63,919	0	55,633	74,325	0
504-3-41050-0200	Use of Unrestricted Net Position	0	0	0	0	0	0	0
504-3-41050-0505	Transfer From Electric Fund	0	0	0	0	0	0	0
<b>TOTAL AIRPORT FUND:</b>		<b>184,322</b>	<b>204,030</b>	<b>190,719</b>	<b>0</b>	<b>394,816</b>	<b>188,861</b>	<b>158,717</b>
<b>505-3-00000-0000</b>	<b>***ELECTRIC FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
505-3-00999-0000	** ELECTRIC FUND **	0	0	0	0	0	0	0
505-3-16190-0000	ELECTRIC FUND REVENUE	0	0	0	0	0	0	0
505-3-16190-1200	Sale of Electricity -Fuel Adj	2,197,052	2,197,052	4,403,588	0	3,340,375	1,677,431	252,192
505-3-16190-1201	Sale of Electric Energy-Residential	7,740,007	7,740,007	8,361,350	0	7,705,796	8,087,727	8,774,499
505-3-16190-1202	Sale of Electricity-Commercial	4,601,655	5,487,945	5,746,032	0	5,747,787	5,705,396	5,171,503
505-3-16190-1203	Cycle & Save	-100,000	-100,000	-102,000	0	-117,883	-118,599	-108,863
505-3-16190-1204	Administrative Connection Fee	12,700	12,700	12,500	0	11,150	11,610	9,435
505-3-16190-1205	Pole Attachment Fees	50,000	50,000	52,789	0	52,458	50,898	51,233
505-3-16190-1206	Late Fee	300,000	300,000	300,000	0	0	0	0
505-3-16190-1207	Cut-On Fees and Penalties	200,000	200,000	136,000	0	399,962	373,855	277,958
505-3-16190-1208	Penalties	0	0	0	0	0	0	0
505-3-16190-1209	REVENUE-BEGINNING BALANCES	0	0	0	0	0	0	0
505-3-16190-1210	Charges for Street Lights	138,500	138,500	0	0	135,525	135,000	174,000
505-3-16190-1300	Write - Off Electric Residential	0	0	0	0	0	0	0
505-3-16190-1301	Write Off Electric - Commercial	0	0	0	0	0	0	0
505-3-16190-1302	Write Off Beginning Balances	0	0	0	0	0	0	0

Account Number	Account Description	FY25		FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
		Recommended	City Manager Proposed	FY24 Amended	City Manager Proposed			
505-3-16190-1500	Interest on Bank Deposits	0	0	0	0	0	0	0
505-3-16190-1503	Interest SNAP	0	0	0	0	46,756	3,591	3,811
505-3-16190-4104	Proceeds From Bond/loans	0	0	0	0	0	0	0
505-3-16190-4105	Note - Generation Plant	0	0	0	0	0	0	0
505-3-16190-6001	Sale Of Equipment	1,000	1,000	500	1,000	4,633	21	134
505-3-16190-6080	VML Training Grant - Elec Dept	0	0	0	0	0	0	0
505-3-16190-8039	Investigation Fee Meter Tampering	0	0	0	0	0	0	0
505-3-16190-8040	Sale Of Electric Supplies	1,000	1,000	1,000	1,000	0	25	0
505-3-16190-8041	Miscellaneous Revenue	10,000	10,000	10,000	10,000	14,988	10,137	11,528
505-3-16190-8042	Sale of Surge Protectors	5,000	5,000	5,000	5,000	5,060	5,055	4,655
505-3-24040-0217	Disaster Matthew State Aid	0	0	0	0	0	0	0
505-3-41050-0000	***TRANSFERS***	0	0	0	0	0	0	0
505-3-41050-0004	Transfer From Prior Years Budget	0	0	0	0	0	0	0
505-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	0	45,847	0
505-3-41050-0050	Transfer of Unappropriated Surplus	0	0	0	0	0	0	0
505-3-41050-0060	Use of Unrestricted Net Position	505,656	560,044	505,656	505,656	0	0	0
505-3-41050-0100	Transfer from General Fund	0	0	0	0	25,000	2,153	0
505-3-41050-4520	State Aid Capital Projects TEA 21	0	0	0	0	0	0	0
505-3-99999-9999		0	0	0	0	0	0	0
<b>510-3-00000-0000</b>	<b>***ECONOMIC DEVELOPMENT***</b>	<b>15,662,570</b>	<b>16,603,248</b>	<b>19,432,415</b>	<b>17,371,606</b>	<b>15,990,148</b>	<b>14,622,085</b>	<b>0</b>
510-3-15010-0001	Interest on Bank Deposits	0	0	0	0	0	0	0
510-3-15020-0015	Rentals - Other	0	0	0	0	0	0	0
510-3-15020-0099	Miscellaneous - Other	0	0	0	0	0	0	0
510-3-15020-0100	Rents - Franklin Business Center	184,084	137,079	131,153	189,755	183,704	131,275	131,275
510-3-15020-0110	Program Fees - Franklin Business Center	4,000	4,000	3,000	5,542	3,764	1,877	1,877
510-3-15020-0200	Lease - Money Mailer	0	0	0	0	0	0	0
510-3-15020-0510	Carryover of Construction Funds	0	0	0	0	0	0	0
510-3-19020-0002	Insurance Recoveries	0	0	0	0	0	0	0
510-3-19020-0007	Proceeds from Sale of Real Estate	0	0	0	0	0	0	0
510-3-41050-0000	***TRANSFERS***	0	0	0	0	0	0	0
510-3-41050-0014	Transfer from COVID 19 Fund	0	0	0	0	0	0	0
510-3-41050-0100	Use of Fund Balance	0	0	0	0	0	0	0
510-3-41050-0502	Transfer from Solid Waste Fund	0	0	0	0	0	0	0
510-3-41050-0900	Transfer from GF - FBC - Operations	0	0	0	0	0	65,796	59,351
510-3-41050-0901	Transfer from GF - Econ Joint Fund	0	49,648	49,648	100,000	100,000	100,000	100,000
<b>TOTAL ECONOMIC DEVELOPMENT FUND:</b>		<b>188,084</b>	<b>190,727</b>	<b>183,801</b>	<b>295,297</b>	<b>353,264</b>	<b>292,504</b>	<b>292,504</b>
<b>GRAND TOTAL ALL FUNDS:</b>		<b>75,251,638</b>	<b>81,772,625</b>	<b>100,497,010</b>	<b>88,350,576</b>	<b>81,320,737</b>	<b>78,560,599</b>	<b>78,560,599</b>

**FY 2024 – 2025**

**CITY BUDGET**

**EXPENDITURE DETAIL – ALL CITY FUNDS**



*City of Virginia*  
V I R G I N I A

*Growth • Community • Spirit*



Account Description	FY25 Interim				FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	FY25 Actual			
***GENERAL FUND EXPENDITURES***	0	0	0	0	0	0	0
**CITY COUNCIL **	0	0	0	0	0	0	0
Salaries and Wages - Regular	58,408	60,162	58,408	58,408	58,408	58,408	58,408
FICA	4,474	4,608	4,468	4,468	4,468	4,468	4,468
Retirement - VRS	0	0	0	0	0	0	0
Hospitalization/Medical Plans	0	0	0	0	0	0	0
Group Life Insurance	0	0	0	0	0	0	0
Unemployment Insurance	0	0	0	0	0	0	0
Workmen's Compensation	0	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0	0
Other Contractual Services	0	0	0	0	0	0	0
Other Contracted Serv-Facilitator	0	0	0	0	0	0	0
Advertising	3,000	3,000	3,000	2,650	2,761	4,966	4,966
Postal Services	25	25	25	0	0	0	0
Telecommunications	0	0	0	0	0	0	0
Travel-Subsistence & Lodging	750	750	750	1,116	671	348	348
Travel-Conventions & Education	1,000	1,000	1,000	1,075	830	300	300
Travel-(Milage)	750	750	750	317	526	165	165
Contributions-Law Library	1,500	1,500	1,500	1,354	1,176	2,100	2,100
Contribution - Reinvent Hampton Roads	0	0	0	0	0	0	0
Contributions-Comm Organizations	175,168	190,056	175,168	64,068	64,154	55,309	55,309
Dues and Association Memberships	17,188	17,188	17,188	17,009	16,935	14,270	14,270
Miscellaneous	2,000	2,000	2,000	2,985	458	2,363	2,363
Office Supplies	200	200	200	188	130	0	0
Contingency Fund	50,000	380,581	50,000	0	0	0	0
<b>Total City Council:</b>	<b>314,463.00</b>	<b>661,820.00</b>	<b>314,457.00</b>	<b>153,637.26</b>	<b>150,516.83</b>	<b>142,697.18</b>	<b>142,697.18</b>
<b>CITY MANAGER *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	197,693	204,936	197,693	181,048	173,459	161,801	161,801
Salaries and Wages - Overtime	0	0	0	3,299	3,028	2,295	2,295
Salaries and Wages - Part time	0	20,000	0	0	0	0	0
FICA	15,124	17,667	15,583	14,122	13,692	12,897	12,897
Retirement - VRS	26,629	24,613	26,629	25,361	19,851	18,954	18,954
VA Local Disability Program - VRS	1,681	1,693	0	0	0	0	0
Hospitalization/Medical Plans	23,400	25,992	23,400	21,464	16,411	8,592	8,592

Account Description	FY25 Interim		FY24 Amended	FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed				
Health Savings Plan	0	0	0	0	0	0
Group Life Insurance	2,651	2,747	2,649	2,523	2,254	2,159
Unemployment Insurance	0	0	0	0	0	0
Workmen's Compensation	139	149	143	165	191	172
Travel Allowance	6,000	6,000	6,000	6,044	6,000	6,000
Adjustment Pay	218	300	217	217	271	217
Professional Services	0	0	0	0	0	1,600
Contracted Services - IT	0	0	0	0	0	0
Contractual Services	0	0	0	10,150	6,853	231
Maintenance Service Contracts	5,400	5,400	5,400	5,335	3,108	2,113
Printing and Binding	100	100	100	30	0	0
Advertising	0	0	0	0	250	1,322
Postal Services	150	150	150	187	200	152
Telecommunications	2,570	2,570	2,570	3,323	3,053	2,320
Rental	0	0	0	0	0	0
Travel-Subsistence and Lodging	500	500	500	0	230	384
Travel-Convention and Education	750	750	3,350	2,610	350	782
Travel-Milage	0	0	0	0	0	0
Dues and Association Memberships	1,302	1,567	1,302	714	55	165
Miscellaneous	1,500	1,500	1,500	2,499	2,228	1,868
Office Supplies	2,000	1,500	2,000	1,472	2,016	2,646
Books and Subscriptions	100	100	100	49	99	49
City Manager Council Approved Projects	0	0	0	0	0	3,600
Governor AFID Grant Fund	0	0	0	0	0	40,000
Office Furniture & Equipment	100	100	100	12,077	0	0
Computer Equipment	0	0	0	2,798	1,163	259
Premium Pay	0	0	0	0	4,306	0
<b>Total City Manager:</b>	<b>288,007.00</b>	<b>318,334.00</b>	<b>289,386.00</b>	<b>295,486.61</b>	<b>259,066.63</b>	<b>270,575.55</b>
<b>CITY ATTORNEY *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	0	0	0	0	0	0
Salaries and Wages - Overtime	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0
FICA	0	0	0	0	0	0
Retirement - VRS	0	0	0	0	0	0

Account Description	FY25 Interim		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	FY24 Amended City Manager Proposed			
Hospitalization/Medical Plans	0	0	0	0	0
Health Savings Plan	0	0	0	0	0
Group Life Insurance	0	0	0	0	0
Workmen's Compensation	0	0	0	0	0
Adjustment Pay	0	0	0	0	0
Moving - Temp Housing Allowance	0	0	0	0	0
Professional Services	115,000	150,000	198,658	112,742	126,050
Contracted Services - IT	0	0	0	0	0
Recording Fees	0	0	83	103	0
Collection Fees	0	0	0	0	0
Contractual Services	0	0	0	0	0
Repairs - Office Equipment	0	0	0	0	0
Maintenance Service Contracts	0	0	0	0	0
Postal Services	0	0	0	0	0
Telecommunications	0	0	1,847	1,681	1,678
Travel-Convention and Education	0	0	0	0	0
Travel-Mileage	0	0	0	0	0
Dues and Association Memberships	0	0	0	0	0
Office Supplies	0	0	0	0	57
Books and Subscriptions	0	0	0	0	0
Office Furniture & Equipment	0	0	0	0	0
<b>Total City Attorney:</b>	<b>115,000.00</b>	<b>150,000.00</b>	<b>200,588.10</b>	<b>114,526.38</b>	<b>127,786.13</b>
<b>MANAGEMENT SERVICES &amp; HR*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	129,313	150,851	115,182	101,521	100,723
Salaries and Wages - Overtime	0	0	0	93	0
Salaries and Wages - Part time	0	0	0	0	0
Employee Incentives	0	0	0	0	0
FICA	9,894	10,191	8,800	7,316	7,285
FICA - Employee Incentives	0	0	0	0	0
Retirement - VRS	17,418	15,996	16,154	11,272	11,477
VA Local Disability Program - VRS	0	348	0	0	0
Hospitalization/Medical Plans	17,832	18,480	17,194	21,187	11,675
Group Life Insurance	1,734	1,786	1,607	1,280	1,303
Unemployment	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended	FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed				
Workmen's Compensation	88	94	88	83	66	121
Adjustment Pay	1,717	1,718	217	190	54	108
Tuition Reimbursement	5,000	5,000	6,000	1,273	2,125	9,733
Doctors & Phys Exam Fees	3,500	3,500	3,000	760	2,965	0
Professional Services-Drug Program	7,700	7,700	5,000	7,703	5,261	6,322
Professional Services-Psychological	3,000	3,000	1,500	2,925	1,800	1,550
Contracted Services - IT	10,430	9,065	8,354	17,063	0	0
Professional Services-Other	2,350	2,350	2,350	2,493	3,741	2,031
Professional Services-Training	5,000	5,000	5,000	7,546	0	0
Contractual Services-COBRA	4,160	4,160	4,160	4,807	5,084	4,852
Contracted Expenses-Spending Plan	5,183	5,183	5,183	4,425	4,356	5,549
Contractual Services	24,000	24,000	0	98	1,718	126
Repairs - Office Equipment	0	0	0	0	0	0
Maintenance Service Contracts	2,385	2,385	1,980	2,472	1,788	2,557
Contracted Services-IPMA Test	1,000	1,000	1,500	500	612	472
Contracted Services-Plan Help	0	0	0	0	0	0
Contracted Services-Pay Study	0	0	0	0	0	0
Printing and Binding	0	0	0	0	0	0
Advertising	500	500	500	0	1,417	512
Postal Services	300	300	300	421	156	362
Telecommunications	2,616	2,616	2,616	2,483	2,599	2,699
Lease/Rent of Equipment	0	0	0	0	0	0
Travel-Subsistence and Lodging	0	0	500	0	0	0
Travel-Convention and Education	1,500	1,500	1,500	0	760	1,265
Travel-Mileage	150	150	150	0	0	0
Dues and Association Memberships	350	350	400	271	637	516
Miscellaneous	0	0	125	41	240	115
Misc. - Employee Events	6,030	6,030	11,000	6,868	6,132	5,435
Interview Supplies	0	0	0	0	0	0
Office Supplies	2,000	2,000	2,028	1,067	2,435	2,586
Books and Subscriptions	1,450	1,450	300	1,295	31	265
Human Resources Council Approved Project	0	0	0	0	0	10,435
Office Furniture & Equipment	0	0	0	0	0	0
Computer Equipment	0	0	0	0	1,296	0

Account Description	FY25 Interim			FY24 Amended			FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY25 Requested	Appropriation	FY24 Amended	FY23 Actual				
ID Badge Machine	0	0	0	0	0	0	0	0	0	0
Computer Software	0	0	0	0	0	0	384	0	384	523
Premium Pay	0	0	0	0	0	0	2,153	0	2,153	0
<b>Total Management Services &amp; HR:</b>	<b>266,600.00</b>	<b>286,703.00</b>	<b>286,703.00</b>	<b>235,789.00</b>	<b>235,789.00</b>	<b>223,718.78</b>	<b>190,478.24</b>	<b>190,478.24</b>	<b>190,596.28</b>	<b>190,596.28</b>
<b>COMMISSIONER OF THE REVENUE *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	250,043	257,547	257,547	248,553	248,553	190,526	185,875	185,875	184,473	184,473
Salaries and Wages - Overtime	0	0	0	0	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	1,010	1,010	26,938	0	0	0	0
FICA	19,131	19,705	19,705	19,015	19,015	16,585	14,119	14,119	13,882	13,882
Retirement - VRS	33,681	30,932	30,932	33,480	33,480	26,877	20,130	20,130	21,086	21,086
VA Local Disability Program - VRS	0	1,557	1,557	325	325	0	0	0	0	0
Hospitalization/Medical Plans	18,324	19,692	19,692	18,816	18,816	17,224	20,356	20,356	32,220	32,220
Group Life Insurance	12,577	3,454	3,454	3,331	3,331	2,674	2,285	2,285	2,394	2,394
Workmen's Compensation	178	183	183	174	174	123	163	163	186	186
Adjustment Pay	0	545	545	543	543	568	433	433	947	947
Contracted Services - IT	225	0	0	225	225	222	0	0	222	222
Professional Services	5,100	0	0	2,195	2,195	1,952	3,310	3,310	1,750	1,750
Repairs & Maintenance-Office Equip	200	0	0	200	200	24	78	78	0	0
Maintenance Service Contracts	3,567	400	400	4,100	4,100	5,388	5,313	5,313	19,452	19,452
Printing and Binding	1,500	1,500	1,500	2,500	2,500	3,188	2,168	2,168	1,535	1,535
Advertising	0	0	0	50	50	0	0	0	0	0
Postal Services	3,000	3,000	3,000	3,000	3,000	2,622	2,354	2,354	2,054	2,054
Telecommunications	3,440	3,440	3,440	3,215	3,215	2,320	2,269	2,269	2,229	2,229
Lease/Rent of Equipment	1,000	1,000	1,000	1,920	1,920	0	0	0	0	0
Travel-Mileage	0	0	0	0	0	0	0	0	0	0
Travel-Subsistence and Lodging	0	0	0	0	0	0	0	0	0	0
Travel-Convention and Education	5,000	5,000	5,000	5,000	5,000	7,660	4,086	4,086	925	925
Dues and Association Memberships	750	750	750	810	810	982	605	605	370	370
Miscellaneous	0	0	0	450	450	446	359	359	402	402
Payment of Bank Franchise Taxes	0	0	0	0	0	0	0	0	0	0
Festival and Events	450	450	450	0	0	0	0	0	0	0
Office Supplies	1,500	1,500	1,500	1,900	1,900	1,802	4,014	4,014	2,392	2,392
Books and Subscriptions	3,055	3,055	3,055	1,505	1,505	540	49	49	753	753
Equipment	0	0	0	0	0	3,471	1,763	1,763	37	37

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation		
Office Furniture & Equipment	0	0	0	0	3,448	200
Premium Pay	0	0	0	0	0	6,459
<b>Total Commissioner of the Revenue:</b>	<b>362,721.00</b>	<b>353,710.00</b>	<b>352,317.00</b>	<b>315,581.44</b>	<b>276,387.28</b>	<b>287,308.76</b>
<b>REAL ESTATE ASSESSOR *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	37,396	35,226	37,396	32,725	28,654	31,611
Salaries and Wages - Overtime	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0
FICA	2,861	2,695	2,861	2,514	2,201	1,972
Retirement - VRS	5,037	4,231	5,037	4,797	3,188	3,716
VA Local Disability Program - VRS	0	261	0	0	0	0
Hospitalization/Medical Plans	0	13,440	0	0	4,537	11,775
Group Life Insurance	502	473	501	477	362	422
Workmen's Compensation	27	25	26	25	29	32
Adjustment Pay	0	109	109	108	217	108
Professional Services - Assessor	5,000	5,000	60,000	5,110	60,693	0
Contracted Services - IT	22,508	22,508	22,508	14,446	6,273	0
Professional Services	26,250	26,250	7,643	848	2,515	8,400
Contract Services-Equalization Bd	1,500	1,500	425	961	0	1,085
Repairs - Office Equipment	0	0	0	0	0	0
Maintenance Service Contracts	4,069	0	3,875	3,628	6,843	0
Printing and Binding	400	400	700	668	420	0
Advertising	1,000	1,000	1,000	1,240	1,011	1,002
Postal Services	150	150	150	86	37	118
Telecommunications	1,900	1,900	1,896	1,780	1,681	1,543
Lease/Rent of Equipment	0	0	0	0	0	0
Travel-Convention and Education	1,000	1,000	1,000	7,605	0	0
Dues and Association Memberships	50	50	0	0	0	0
Miscellaneous	0	0	0	2,053	0	126
Office Supplies	500	500	500	488	750	349
Equipment	2,000	0	0	1,319	1,053	0
Office Furniture & Equipment	0	0	0	0	0	0
Premium Pay	0	0	0	0	2,153	0
<b>Total Real Estate Assessor</b>	<b>112,150.00</b>	<b>116,718.00</b>	<b>145,627.00</b>	<b>80,879.06</b>	<b>122,614.99</b>	<b>62,260.84</b>
<b>CITY TREASURER *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Description	FY25 Interim			FY24 Amended			FY21 Actual		
	FY25 Requested	City Manager Proposed	Appropriation	FY23 Actual	FY22 Actual	FY21 Actual	FY23 Actual	FY22 Actual	FY21 Actual
Salaries and Wages - Regular	292,873	301,660	288,488	225,697	203,495	202,381	225,697	203,495	202,381
Salaries and Wages - Overtime	500	500	0	540	268	67	540	268	67
Salaries and Wages - Part time	0	0	0	0	0	0	0	0	0
FICA	22,408	23,080	22,069	16,817	14,923	14,895	16,817	14,923	14,895
Retirement - VRS	39,449	36,229	38,859	31,996	24,048	23,729	31,996	24,048	23,729
VA Local Disability Program - VRS	1,255	1,127	0	0	0	0	0	0	0
Hospitalization/Medical Plans	40,092	44,520	49,008	29,569	35,772	31,724	29,569	35,772	31,724
Health Savings Plan	1,200	1,200	1,200	1,200	1,200	850	1,200	1,200	850
Group Life Insurance	3,929	4,045	3,866	3,183	2,732	2,704	3,183	2,732	2,704
Unemployment Insurance	0	0	0	0	0	0	0	0	0
Workmen's Compensation	208	213	202	152	182	207	152	182	207
Adjustment Pay	650	654	650	433	541	985	433	541	985
Contracted Services - IT	500	0	500	444	0	444	444	0	444
Contractual Services - Legal	13,925	13,925	12,025	9,104	8,503	7,145	9,104	8,503	7,145
Professional Services	0	0	0	0	0	0	0	0	0
Repairs & Maintenance -Office Equip	300	300	300	0	0	0	0	0	0
Maintenance Service Contracts	7,980	0	7,500	7,237	5,973	19,483	7,237	5,973	19,483
Printing and Binding	7,500	7,500	7,500	7,020	6,443	7,578	7,020	6,443	7,578
Advertising	600	600	600	0	0	0	0	0	0
Postal Services	8,500	8,500	8,000	5,068	10,135	9,739	5,068	10,135	9,739
Telecommunications	3,500	3,500	3,500	3,321	3,362	3,220	3,321	3,362	3,220
Travel-Milage	0	0	0	0	0	0	0	0	0
Travel-Subsistence and Lodging	0	0	0	0	0	0	0	0	0
Travel-Convention and Education	4,000	4,000	3,000	4,332	2,586	1,131	4,332	2,586	1,131
Dues and Association Memberships	695	695	695	415	465	430	415	465	430
Miscellaneous	300	300	0	0	140	0	0	140	0
Collection Credit Checks	205	205	205	200	183	237	200	183	237
Office Supplies	4,000	4,000	4,000	5,643	2,432	2,486	5,643	2,432	2,486
Decals, Tags, and Licenses	7,500	7,500	7,500	6,044	10,022	3,739	6,044	10,022	3,739
Personal Property Seizure Cost	2,000	2,000	2,000	0	0	0	0	0	0
Equipment	2,500	0	0	1,974	2,886	181	1,974	2,886	181
Office Furniture & Equipment	2,000	0	0	353	169	193	353	169	193
Premium Pay	0	0	0	0	10,765	0	0	10,765	0
<b>Total City Treasurer:</b>	<b>468,569.00</b>	<b>466,253.00</b>	<b>461,667.00</b>	<b>360,740.88</b>	<b>347,225.61</b>	<b>333,549.37</b>	<b>360,740.88</b>	<b>347,225.61</b>	<b>333,549.37</b>

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	City Manager Proposed			
<b>ACCOUNTING *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	287,429	296,054	229,679	210,120	165,872	148,742	0
Salaries and Wages - Overtime	0	0	0	0	0	0	0
Salaries and Wages- Part Time	34,768	35,808	34,767	25,683	32,769	30,492	0
FICA	24,651	25,390	20,230	17,714	14,823	13,532	0
Retirement - VRS	38,717	35,556	30,938	30,241	19,623	17,906	0
VA Local Disability Program - VRS	0	791	0	0	0	0	0
Hospitalization/Medical Plans	18,324	19,692	8,916	14,309	18,921	8,959	0
Health Savings Plan	0	0	0	0	0	50	0
Group Life Insurance	3,853	3,969	3,078	3,008	2,228	2,041	0
Workmen's Compensation	228	236	185	162	174	183	0
Adjustment Pay	518	518	515	650	460	406	0
Contracted Services - IT	0	0	0	0	0	0	0
Professional Services	52,450	52,450	37,450	66,960	40,268	49,439	0
Contractual Services	0	0	0	5,820	5,300	0	0
Repairs - Office Equipment	0	0	0	0	0	0	0
Repairs - Other	0	0	0	0	0	0	0
Maintenance Service Contracts	19,859	130	18,630	18,452	15,975	12,162	0
Printing and Binding	2,300	2,300	2,300	2,159	2,175	2,266	0
Advertising	0	0	0	0	0	0	0
Postal Services	3,500	3,500	3,500	2,249	2,679	3,555	0
Telecommunications	2,200	2,200	2,200	2,570	2,127	2,008	0
Lease/Rent of Equipment	8,600	9,500	8,600	10,073	10,139	12,093	0
Mileage - Allowance	0	0	0	0	0	0	0
Travel-Subsistence and Lodging	0	0	0	0	0	0	0
Travel-Convention and Education	2,000	2,000	0	0	2,784	295	0
Travel Expense	0	0	0	0	0	0	0
Dues and Association Memberships	705	705	105	577	460	639	0
Miscellaneous	0	0	0	25,100	138	237	0
Bank Service Charges	0	0	0	0	0	0	0
Office Supplies	0	2,250	2,250	1,832	2,905	2,075	0
Books and Subscriptions	275	275	275	174	0	159	0
Finance Dept Council Approved Projects	0	0	0	0	0	26,096	0
Equipment	0	0	0	0	0	0	0



Account Description	FY25 Interim		FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed				
Office Furniture & Equipment	0	0	0	9,438	190	0
Computer Equipment	0	0	0	0	2,858	0
Computer Software	0	0	0	0	0	0
Premium Pay	0	0	0	0	7,536	0
<b>Total Accounting:</b>	<b>500,377.00</b>	<b>493,324.00</b>	<b>403,618.00</b>	<b>447,292.03</b>	<b>350,403.60</b>	<b>333,337.62</b>
<b>PURCHASING &amp; GENERAL SERVICES****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	47,438	48,862	100,875	92,261	60,172	57,791
Salaries and Wages - Overtime	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0
FICA	3,630	3,738	7,717	6,821	4,191	4,007
Retirement - VRS	6,390	5,868	13,588	12,297	6,900	6,517
VA Local Disability Program - VRS	0	362	0	0	0	0
Hospitalization/Medical Plans	8,916	9,240	12,672	11,005	12,359	11,494
Group Life Insurance	636	655	1,352	1,223	784	743
Workmen's Compensation	34	35	71	62	52	59
Adjustment Pay	109	109	717	108	108	81
Professional Services	0	0	0	0	0	0
Repairs - Office Equipment	0	0	0	0	0	0
Maintenance Service Contracts	0	0	0	0	0	0
Printing and Binding	0	0	0	0	0	0
Advertising	0	0	0	0	49	0
Postal Services	0	0	0	0	0	0
Telecommunications	0	0	0	0	0	0
Travel-Convention and Education	0	0	0	0	0	0
Travel Expense	0	0	0	0	0	0
Dues and Association Memberships	0	0	0	0	0	0
Office Supplies	750	750	750	811	240	740
Office Furniture & Equipment	0	0	0	0	0	0
Computer Equipment	0	0	0	0	0	0
Premium Pay	0	0	0	0	2,153	0
<b>Total Purchasing &amp; General Services:</b>	<b>67,903.00</b>	<b>69,619.00</b>	<b>137,742.00</b>	<b>124,588.82</b>	<b>87,007.42</b>	<b>81,432.32</b>
<b>UTILITY COLLECTIONS &amp; BILLING *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	209,689	215,983	209,689	171,271	191,294	196,547
Salaries and Wages - Overtime	2,500	2,500	0	2,492	520	260

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation			
Salaries and Wages - Part time	0	0	0	0	0	0	0
FICA	16,042	16,716	16,041	16,041	13,151	13,898	14,638
Retirement - VRS	28,245	25,940	28,245	28,245	24,011	22,851	22,770
VA Local Disability Program - VRS	0	1,105	0	0	0	0	0
Hospitalization/Medical Plans	27,240	28,932	27,732	27,732	20,365	26,830	16,787
Group Life Insurance	2,813	2,897	2,810	2,810	2,389	2,595	2,597
Unemployment Insurance	0	0	0	0	0	0	0
Workmen's Compensation	150	153	147	147	133	199	216
Adjustment Pay	250	545	542	542	379	271	920
Professional Services - Outsourcing	30,000	30,000	26,000	26,000	34,193	23,829	20,507
Contracted Services - IT	0	0	0	0	0	0	0
Contractual Services	1,250	1,250	1,250	1,250	234	2,001	237
Other Contractual Services - Clips	0	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0	0	0
Maintenance Service Contracts	12,200	3,200	10,881	10,881	15,552	17,402	11,741
Printing and Binding	0	0	0	0	0	0	178
Advertising	0	0	0	0	0	0	0
Postal Services	47,000	47,000	44,000	44,000	46,622	40,879	39,215
Telecommunications	1,000	1,000	2,500	2,500	1,688	2,867	2,505
Lease/Rent of Equipment	2,100	2,100	2,100	2,100	135	855	2,028
Travel-Convention and Education	0	0	0	0	0	0	0
Dues and Association Memberships	0	0	0	0	0	0	0
Claims	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	54	0
Office Supplies	3,000	3,000	2,500	2,500	2,566	2,465	1,976
Office Furniture & Equipment	0	0	0	0	0	0	404
Computer Equipment	0	0	0	0	0	0	0
Computer Software	0	0	0	0	1,332	0	1,696
Premium Pay	0	0	0	0	0	8,612	0
<b>Total Utility Collections &amp; Billing:</b>	<b>383,479.00</b>	<b>382,321.00</b>	<b>374,437.00</b>	<b>374,437.00</b>	<b>336,513.54</b>	<b>357,421.25</b>	<b>335,222.51</b>
<b>INSURANCE *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
VA Local Disability Program - VRS	50,000	0	44,353	44,353	30,157	21,405	14,522
Health Insurance Retirees	105,000	105,000	105,000	105,000	114,689	135,462	174,981

Account Description	FY25 Interim			FY24 Amended			FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY24 Amended Appropriation	FY23 Actual	FY22 Actual				
Health Insurance Claims	0	0	0	0	0	0	0	0	0	0
Workmen's Compensation	0	0	0	0	0	0	0	0	0	0
General Liability Insurance	29,040	31,944	26,400	26,400	26,266	22,684	19,172			
<b>Total Insurance:</b>	<b>184,040.00</b>	<b>136,944.00</b>	<b>175,753.00</b>	<b>171,111.76</b>	<b>179,551.35</b>	<b>208,675.82</b>				
<b>INFORMATION TECHNOLOGY*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	137,393	91,928	93,713	64,886	16,369	70,661				
Salaries and Wages - Overtime	0	0	0	0	0	0	0	0	0	0
Salaries and Wages - Part Time	0	31,668	15,834	0	0	0	0	0	0	0
FICA	10,170	9,456	8,380	4,864	1,254	5,184				
Retirement - VRS	17,906	11,041	12,623	9,732	1,532	8,303				
VA Local Disability Program - VRS	1,131	681	0	0	0	0	0	0	0	0
Hospitalization/Medical Plans	18,084	10,176	9,168	7,008	700	8,592				
Health Savings Plan	600	600	600	475	50	0				
Group Life Insurance	1,782	1,232	1,256	968	174	943				
Unemployment	0	0	0	0	0	0	0	0	0	0
Workmen's Compensation	94	88	77	58	64	72				
Adjustment Pay	217	191	191	0	0	108				
Professional Services - Contracted	0	68,545	0	10,686	69,713	11,700				
Contractual Services - Internet	0	0	0	0	0	0	0	0	0	0
Contract Services-Computer Upgrades	0	0	0	0	0	0	0	0	0	0
Maintenance Service Contracts	83,620	83,620	33,180	16,078	14,574	20,843				
Advertising	0	0	0	0	0	0	0	0	0	0
Postal Services	0	0	0	0	11	36				
Telecommunications	47,176	47,176	76,008	42,227	59,367	228,637				
Travel-Convention and Education	2,500	2,500	2,000	0	0	4,838				
Office Supplies	250	250	200	96	149	57				
Supplies	0	0	0	0	0	0	0	0	0	0
Books and Subscriptions	0	0	0	0	0	0	0	0	0	0
Purchase/Lease - Computer	0	0	0	0	0	0	0	0	0	0
Computer Software/Hardware	35,500	35,500	8,000	6,913	25,137	8,509				
Software Upgrade Project	0	0	0	0	116	61,035				
PEG Channel & AV Equipment	35,900	35,900	20,000	3,531	20,441	15,256				
Networking & Operations Costs	32,000	32,000	30,000	40,098	21,444	50,954				
IT System Major Infrastructure/Internet	0	0	389,500	0	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY24 Amended				
City-Wide Wireless/Broadband Improvement	0	0	344,892	0	0	0	0	0
<b>Totals Information Technology</b>	<b>424,322.56</b>	<b>462,552.00</b>	<b>1,045,622.00</b>	<b>207,620.79</b>	<b>231,094.38</b>	<b>495,728.26</b>	<b>0</b>	<b>0</b>
<b>BOARD OF ELECTIONS *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	76,041	78,323	74,550	68,269	67,879	55,880		
Salaries & Wages-Electoral Board	5,231	5,390	5,128	4,954	4,554	4,339		
Salaries and Wages - Overtime	0	0	0	0	0	0		
Salaries and Wages - Part time	28,080	30,296	26,047	21,805	19,910	17,707		
Special Payments-Election Officers	22,000	23,400	19,000	9,188	10,208	13,498		
FICA	7,875	8,725	8,088	7,003	6,681	5,795		
Retirement - VRS	10,947	9,407	10,042	9,564	7,979	6,517		
Hospitalization/Medical Plans	8,916	9,240	8,916	8,597	8,568	8,572		
Group Life Insurance	1,091	1,050	999	951	906	740		
Workmen's Compensation	70	55	69	64	67	57		
Adjustment Pay	190	191	191	190	230	108		
Contracted Services - IT	0	0	0	0	0	0		
Contractual Services-Other	479	479	2,164	0	80	200		
Repairs - Office Equipment	0	0	0	0	0	0		
Maintenance Service Contracts	8,278	8,278	8,278	12,711	6,824	6,575		
Printing and Binding	24,000	24,000	24,000	16,017	10,990	9,081		
Advertising	410	410	615	352	410	614		
Postal Services	5,000	5,000	3,000	2,523	3,989	2,137		
Telecommunications	1,800	1,800	1,800	2,136	1,926	1,686		
Rental	0	0	0	0	0	742		
Travel-Convention and Education	5,000	5,000	5,000	3,688	975	0		
Travel Expense	0	0	0	0	0	0		
Dues and Subscriptions	750	750	500	331	479	429		
Miscellaneous	700	700	0	202	57	381		
Office Supplies	1,000	1,000	1,000	429	476	949		
COVID-19 Expenditures	0	0	0	975	1,481	52,580		
Center for Tech Grant COVID	0	0	0	0	0	7,838		
Office Furniture & Equipment	500	500	0	188	258	489		
Computer Equipment	3,000	0	0	0	0	14		
Lease/Purchase	27,000	27,000	0	0	0	0		
Premium Pay	0	0	0	0	2,153	0		

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed				
<b>Total Board of Elections:</b>	<b>238,358.00</b>	<b>240,994.00</b>	<b>199,387.00</b>	<b>170,134.33</b>	<b>157,078.51</b>	<b>196,926.95</b>	<b>0</b>	<b>0</b>
<b>CIRCUIT COURT ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Joint Operations	12,863	12,863	12,800	12,021	7,467	9,091		
Joint Office Furniture & Equipment	0	0	0	0	0	0		
<b>Total Circuit Court:</b>	<b>12,863.00</b>	<b>12,863.00</b>	<b>12,800.00</b>	<b>12,020.52</b>	<b>7,467.00</b>	<b>9,091.00</b>	<b>0</b>	<b>0</b>
<b>GENERAL DISTRICT COURT ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	0	32,000	0	0	0	0		
FICA	0	2,448	0	0	0	0		
Retirement - VRS	0	3,843	0	0	0	0		
VA Local Disability Program - VRS	0	237	0	0	0	0		
Hospitalization/Medical Plans	0	0	0	0	0	0		
Group Life Insurance	0	429	0	0	0	0		
Worker's Compensation	0	23	0	0	0	0		
Adjustment Pay	0	109	0	0	0	0		
Court Appointed Attorneys	5,000	5,000	5,000	7,440	3,360	2,160		
Maintenance Service Contracts	1,500	1,500	1,500	685	319	1,091		
Telecommunications	1,300	1,300	1,300	854	980	906		
Lease/Rent of Equipment	3,000	3,000	3,000	2,744	2,868	2,882		
Travel-Convention and Education	1,000	1,000	850	0	0	250		
Dues and Association Memberships	700	700	700	100	175	100		
Miscellaneous	250	250	0	205	1,065	183		
Office Supplies	500	500	250	24	210	240		
Office Furniture & Equipment	500	500	0	570	320	225		
Computer Equipment	1,500	1,500	0	0	0	0		
Courtroom Maint. & Improvements	0	0	0	0	0	0		
Courthouse Capital Outlay	0	0	0	0	0	0		
<b>Total General District Court:</b>	<b>15,250.00</b>	<b>54,339.00</b>	<b>12,600.00</b>	<b>12,621.25</b>	<b>9,296.57</b>	<b>8,037.44</b>	<b>0</b>	<b>0</b>
<b>MAGISTRATE ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Office Supplies	0	0	0	0	0	0		
Joint Expense - Office Supplies	0	0	0	0	0	0		
Joint Expense - Office Fur & Equip	0	0	0	0	0	0		
Adjustment Pay	0	0	0	0	0	0		
<b>Total Magistrate:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CLERK OF CIRCUIT COURT ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended	Appropriation			
Joint Operation - City Share	79,557	79,557	80,600	80,600	78,351	74,566	69,740
Joint Operations-City Share Debt	0	0	0	0	0	0	0
<b>Total Clerk of the Circuit Court:</b>	<b>79,557.00</b>	<b>79,557.00</b>	<b>80,600.00</b>	<b>80,600.00</b>	<b>78,350.63</b>	<b>74,566.00</b>	<b>69,740.00</b>
<b>SHERIFF'S OFFICE ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Joint Operation - City Share	108,265	108,265	110,500	110,500	103,064	87,989	104,633
Joint Capital Exp Courthouse - City	39,338	39,338	38,500	38,500	23,032	35,190	31,670
Joint Capital Exp Sheriff's Office	13,240	13,240	13,500	13,500	6,167	15,703	10,510
<b>Total Sheriff's Office:</b>	<b>160,843.00</b>	<b>160,843.00</b>	<b>162,500.00</b>	<b>162,500.00</b>	<b>132,263.00</b>	<b>138,882.00</b>	<b>146,813.00</b>
<b>DISTRICT COURT SERVICE ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Juvenile Detention & Group Home	245,000	245,000	200,000	200,000	276,046	214,066	65,475
School Based Case Manager	0	0	0	0	0	0	0
S A B R E	0	0	0	0	0	0	0
VJCCCA Maintenance	0	0	0	0	0	0	0
VJCCCA Additional Match	0	0	0	0	0	0	0
Telecommunications	2,500	2,500	2,500	2,500	1,725	1,998	1,574
Rental of Office Space	0	0	0	0	0	0	0
Office Supplies	300	300	300	300	607	489	533
Joint Operation - City Share CCP	30,111	30,111	23,024	23,024	16,234	9,600	9,583
Office Furniture & Equipment	0	0	0	0	0	0	0
<b>Total District Court Service:</b>	<b>277,911.00</b>	<b>277,911.00</b>	<b>225,824.00</b>	<b>225,824.00</b>	<b>294,611.74</b>	<b>226,152.69</b>	<b>77,164.46</b>
<b>COMMONWEALTH'S ATTORNEY ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Joint Operation - City Share	62,933	62,933	63,800	63,800	52,319	50,195	50,821
Joint Costs-Capital Outlay	0	0	0	0	0	0	0
Contracted Services-Local Case Rep	22,000	22,000	22,000	22,000	22,000	22,000	22,000
<b>Total Commonwealth's Attorney:</b>	<b>84,933.00</b>	<b>84,933.00</b>	<b>85,800.00</b>	<b>85,800.00</b>	<b>74,319.19</b>	<b>72,195.00</b>	<b>72,821.00</b>
<b>WESTERN TIDEWATER REGIONAL JAIL **</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
City Share of Inmate Costs	1,004,492	1,004,492	1,004,492	1,004,492	952,982	1,021,052	1,021,052
SCAAP Grant	0	0	0	0	0	0	0
<b>Total Western Tidewater Regional Jail:</b>	<b>1,004,492.00</b>	<b>1,004,492.00</b>	<b>1,004,492.00</b>	<b>1,004,492.00</b>	<b>952,982.00</b>	<b>1,021,052.00</b>	<b>1,021,052.00</b>
<b>POLICE ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	1,870,209	1,926,325	1,694,455	1,694,455	1,280,213	1,454,316	1,111,661
Salaries and Wages - Overtime	364,000	364,000	480,349	480,349	373,565	398,832	332,606
Salaries and Wages - Holiday Pay	37,000	37,000	37,000	37,000	32,843	38,950	34,318
Salaries and Wages - Part Time	80,393	80,393	80,393	80,393	14,663	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Appropriation	City Manager Proposed			
FICA	159,289	186,770	159,289	186,770	135,936	141,141	110,128
Retirement - VRS	251,249	231,354	228,243	231,354	193,222	163,125	126,553
Retirement - VRS LEOS	0	0	0	0	0	0	0
VA Local Disability Program - VRS	0	0	0	0	0	0	0
Line of Duty Acct	24,070	24,070	21,580	24,070	15,682	126	32,996
Hospitalization/Medical Plans	350,520	383,064	315,908	383,064	263,207	246,793	157,975
Health Savings Plan	650	600	0	600	0	625	450
Group Life Insurance	25,010	25,833	22,706	25,833	19,222	18,524	14,376
Unemployment Insurance	0	0	0	0	0	0	0
Workmen's Compensation	75,696	78,129	68,767	78,129	48,223	60,236	49,807
Clothing/Education Allowance	15,710	20,320	15,710	20,320	12,756	15,193	11,786
Clothing Allowance	2,000	2,000	2,000	2,000	1,949	1,949	0
Gun Allowance	14,530	10,800	14,530	10,800	14,119	14,465	10,382
K-9 Handler Allowance	0	0	0	0	0	0	0
Adjustment Pay	0	3,434	3,303	3,434	2,842	2,951	2,301
Tuition Reimbursement	0	0	0	0	0	0	-4,875
Professional Services	6,000	6,000	6,000	6,000	2,074	4,102	4,518
Doctors & Phys Exam Fees	0	0	0	0	0	0	6,887
Applicant Testing	750	750	1,000	750	787	0	0
Contracted Services - IT	3,000	3,000	4,000	3,000	0	865	0
Recruitment Costs	5,000	5,000	5,000	5,000	8,199	0	0
Contractual Services	3,000	3,000	3,000	3,000	3,731	3,372	4,240
Repairs - Motor Vehicles	40,000	40,000	38,676	40,000	42,395	38,422	19,146
Repairs - Office Equipment	0	0	0	0	0	0	0
Repairs - Radio Equipment	1,000	1,000	1,000	1,000	214	588	220
Repairs - Other	1,500	1,500	1,500	1,500	595	514	1,029
Maintenance Service Contracts	115,783	115,783	114,492	115,783	78,591	66,157	62,417
Printing and Binding	1,500	1,500	1,500	1,500	2,134	3,033	2,468
Advertising	2,000	2,000	2,000	2,000	1,443	3,449	14,623
Postal Services	2,750	2,750	2,500	2,750	1,652	2,023	793
Telecommunications	33,552	33,552	33,552	33,552	31,327	29,995	29,853
Insurance - Other Property	0	0	0	0	0	0	0
Insurance-Motor Vehicle	28,240	31,064	24,000	31,064	26,916	20,054	17,129
Insurance - Public Officials Liab.	12,000	13,200	14,187	13,200	16,818	13,677	13,006

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
Lease/Rent of Equipment	0	0	0	0	0	0	0
Travel-Mileage	0	0	0	0	0	20	0
Travel-Subsistence and Lodging	12,500	12,500	12,500	12,423	12,423	18,625	4,816
Travel-Convention and Education	11,000	11,000	13,944	12,256	12,256	6,855	7,695
Dues and Association Memberships	38,630	38,630	34,630	15,787	15,787	14,332	15,148
Claims	0	0	0	0	0	0	0
Pistol Range	3,000	3,000	6,896	1,104	1,104	805	5,026
Special Operations	10,000	10,000	10,000	3,711	3,711	18,689	8,463
K9 Supplies, Training, Healthcare	5,000	5,000	5,000	952	952	5,439	6,025
Office Supplies	6,000	6,000	6,000	6,342	6,342	6,640	4,979
Repair/Maintenance Supplies	2,000	2,000	2,000	56	56	2,489	2,410
Vehicle Supplies - Fuel	70,000	70,000	70,000	67,294	67,294	64,185	37,383
Vehicle Supplies	56,000	56,000	34,731	9,620	9,620	11,753	12,366
Police Supplies	62,000	62,000	69,741	93,175	93,175	40,176	35,254
Uniforms and Wearing Apparel	23,000	23,000	23,000	29,462	29,462	22,205	44,346
Books and Subscriptions	1,000	1,000	1,000	0	0	402	661
C.C.T.V. Security	0	0	0	6,054	6,054	0	0
Concealed Weapons Application	0	0	0	0	0	0	0
Police Dept Council Approved Projects	0	0	31,210	0	0	21,525	358,631
National Night Out	0	0	4,807	1,188	1,188	1,437	484
Grant Dept of Justice -BYRNE	0	0	11,243	0	0	0	4,280
Office Furniture & Equipment	0	0	3,293	7,306	7,306	2,437	0
Communication Equipment	0	0	0	0	0	5,813	6,977
Motor Vehicles	0	0	119,245	0	0	0	108,343
H.E.A.T. Program Equipment	0	0	10,000	0	0	0	0
Computer Equipment	0	0	14,032	4,191	4,191	4,888	7,829
Building Repairs	0	0	12,123	184	184	0	1,284
Capital Lease	107,004	107,004	74,738	0	0	30,501	19,230
Salaries/Benefits 2 Police Officers	0	0	0	140,000	140,000	0	0
Police Vehicles	0	0	10,228	39,510	39,510	175,322	0
Surveillance Cameras	0	0	57,389	92,611	92,611	0	0
Body Cameras	0	0	36,734	16,766	16,766	0	0
Police Truck	0	0	11,404	11,148	11,148	52,448	0
Police Helmets	0	0	1,521	13,479	13,479	0	0



Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation				
Premium Pay	0	0	0	0	0	0	54,902	0
Radio System	0	0	1,607,500	42,500	42,500	47,424	0	0
Police Communication Equipment	0	0	671	8,329	0	0	0	0
Law Enforcement Equipment	0	0	318,000	0	0	0	0	0
<b>Total Police:</b>	<b>3,933,535.00</b>	<b>4,041,762.00</b>	<b>6,010,219.21</b>	<b>3,260,765.64</b>	<b>3,352,789.29</b>	<b>2,858,420.84</b>	<b>0</b>	<b>0</b>
<b>E - 911 *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	434,166	410,815	342,954	243,991	171,238	155,196	0	0
Salaries and Wages - Overtime	85,000	130,000	125,130	151,794	120,186	66,092	0	0
Salaries and Wages - Holiday	16,000	16,000	5,000	3,793	1,510	146	0	0
Salaries and Wages - Part time	0	0	7,725	24,458	24,997	12,290	0	0
FICA	38,129	42,893	31,759	31,811	23,990	17,077	0	0
Retirement - VRS	58,483	49,337	46,196	36,791	22,994	20,117	0	0
Va Local Disability Program - VRS	0	2,527	0	0	0	0	0	0
Hospitalization/Medical Plans	73,128	69,948	73,128	50,887	40,986	29,763	0	0
Health Savings Plan	650	600	600	0	0	0	0	0
Group Life Insurance	5,825	5,509	4,596	3,660	2,611	2,295	0	0
Workmen's Compensation	272	296	261	280	291	250	0	0
Education and Uniform Allowance	3,240	3,840	3,240	2,271	2,133	1,731	0	0
Adjustment Pay	0	981	949	623	582	217	0	0
Professional Services	4,500	4,500	6,000	7,741	8,312	410	0	0
Doctors & Phys Exam Fees	0	0	0	0	0	0	0	0
Applicant Testing	0	0	0	0	0	0	0	0
Contracted Services - IT	5,000	5,000	6,000	4,455	7,873	5,300	0	0
Professional Services - Other	0	0	0	0	0	0	0	0
Repairs - Radio	5,000	5,000	9,757	243	1,127	2,239	0	0
Repairs - Other	1,000	1,000	1,000	1,824	101	200	0	0
Maintenance Service Contracts	106,664	106,664	90,554	81,275	76,145	70,773	0	0
Telecommunications	2,630	2,630	2,630	1,839	1,736	2,395	0	0
E-911 Emergency Number	54,000	54,000	58,421	49,579	53,945	20,380	0	0
Travel - Subsistence & Lodging	1,500	1,500	3,000	0	0	0	0	0
Travel - Convention & Education	3,500	3,500	6,271	729	2,894	5,590	0	0
Travel - Mileage	1,000	1,000	1,500	0	991	29	0	0
Dues & Association Memberships	1,200	1,200	2,039	361	345	345	0	0
State Grant - Wireless 911	0	0	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation		
EMD Training and Start Up	0	0	0	0	0	0
E-911 Reserve	0	0	0	0	0	0
Uniforms	1,500	1,500	1,500	978	1,163	2,233
Office Furniture and Equipment	0	0	0	0	0	0
Communication Equipment	0	0	0	0	17,372	2,057
Computer Equipment	10,000	16,000	14,690	5,474	9,835	24,905
911 Upgrade - CIP	0	0	0	0	0	0
Capital Outlay	0	0	0	0	34,578	9,500
Salaries and Benefits-One Dispatcher	0	0	0	0	0	0
E911 Communication Equipment	1,300	0	1,300	21,200	0	0
E911 Computer Equipment	6,000	0	6,913	10,587	0	0
Premium Pay	0	0	0	0	13,995	0
PSAP Grant	0	0	30,116	0	21,700	17,225
<b>Total E911:</b>	<b>919,687.00</b>	<b>936,240.00</b>	<b>883,228.69</b>	<b>736,644.35</b>	<b>663,630.24</b>	<b>468,752.65</b>
<b>EMERGENCY MANAGEMENT SERVICES ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	3,712,945	3,691,472	3,687,708	2,629,802	2,030,152	1,442,044
Salaries and Wages - Overtime	744,889	744,889	589,198	880,085	905,450	523,238
Salaries and Wages - Holiday Pay	182,352	182,352	163,408	116,313	97,021	79,710
Salaries and Wages - Part time	37,500	38,625	37,500	0	0	0
FICA	333,616	332,034	320,363	270,203	226,079	152,387
Retirement - VRS	500,132	443,350	423,518	313,287	200,882	128,781
Retirement - VRS LEOS	0	0	0	0	0	0
VA Local Disability Program - VRS	0	269	0	0	0	0
Line of Duty Act	77,542	86,400	69,718	53,865	396	102,396
Hospitalization/Medical Plans	612,495	669,672	611,979	374,463	337,748	196,573
Health Savings Plan	1,950	1,800	1,200	1,300	1,200	1,350
Group Life Insurance	50,040	49,510	42,132	31,199	22,848	16,056
Insurance - Volunteer Fire Accident	10,500	11,550	10,500	10,442	10,442	7,125
Unemployment Insurance	0	0	0	0	0	0
Workmen's Compensation	193,293	161,308	182,188	116,570	135,840	158,178
Education and Uniforms Allowance	22,320	21,600	17,640	12,368	12,936	34,924
Fire and Rescue Calls	12,000	12,000	12,000	12,000	12,000	12,000
Fire Night Duty	0	0	0	0	0	0
Adjustment Pay	7,500	7,058	5,414	6,030	6,166	6,044

Account Description	FY25 Interim			FY24 Amended			FY23 Actual			FY22 Actual			FY21 Actual		
	FY25 Requested	City Manager Proposed	FY25 Interim	FY24 Amended	City Manager Proposed	FY24 Amended	FY23 Actual	FY23 Actual	FY23 Actual	FY22 Actual	FY22 Actual	FY22 Actual	FY21 Actual	FY21 Actual	FY21 Actual
Moving Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Doctors & Phys Exam Fees	30,000	30,000	30,000	25,864	30,000	25,864	8,636	8,636	1,166	1,166	1,166	688	688	688	688
Contracted Services - IT	1,000	19,000	1,000	1,000	19,000	1,000	1,332	1,332	0	0	0	2,442	2,442	2,442	2,442
Professional Services	4,000	4,000	4,000	1,500	4,000	1,500	1,000	1,000	0	0	0	0	0	0	0
Contractual Services	62,500	62,500	62,500	62,500	62,500	62,500	39,178	39,178	57,802	57,802	57,802	54,137	54,137	54,137	54,137
Repairs & Maint - Motor Vehicles	56,000	56,000	56,000	56,000	56,000	56,000	48,678	48,678	45,549	45,549	45,549	60,581	60,581	60,581	60,581
Repairs - Other	1,000	1,000	1,000	500	1,000	500	7,412	7,412	505	505	505	794	794	794	794
Maintenance Service Contracts	18,000	18,000	18,000	15,500	18,000	15,500	13,394	13,394	15,009	15,009	15,009	13,186	13,186	13,186	13,186
Printing and Binding	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertising	750	750	750	750	750	750	852	852	0	0	0	600	600	600	600
Laundry and Dry Cleaning Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities - Electrical Service	36,000	36,000	36,000	38,500	36,000	38,500	33,438	33,438	44,843	44,843	44,843	39,861	39,861	39,861	39,861
Utilities - Heating Service	1,500	1,500	1,500	1,200	1,500	1,200	1,447	1,447	1,507	1,507	1,507	839	839	839	839
Utilities - Water & Sewer	2,300	2,300	2,300	1,700	2,300	1,700	2,265	2,265	1,632	1,632	1,632	1,491	1,491	1,491	1,491
Utilities - Hunterdale Fire	14,000	14,000	14,000	14,000	14,000	14,000	16,146	16,146	15,011	15,011	15,011	13,591	13,591	13,591	13,591
Postal Services	500	500	500	500	500	500	153	153	160	160	160	131	131	131	131
Telecommunications	20,000	20,000	20,000	10,000	20,000	10,000	10,540	10,540	8,082	8,082	8,082	6,715	6,715	6,715	6,715
Telecommunications -Cable	850	850	850	850	850	850	605	605	732	732	732	802	802	802	802
Insurance - Other Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance-Motor Vehicles	17,580	17,580	17,580	15,000	17,580	15,000	14,915	14,915	10,360	10,360	10,360	7,772	7,772	7,772	7,772
Travel-Mileage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel-Subsistence and Lodging	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Expense	38,000	38,000	38,000	16,080	38,000	16,080	17,843	17,843	17,090	17,090	17,090	685	685	685	685
Academy Operating Costs	10,000	10,000	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0
Special Operations/Fire Training	7,500	7,500	7,500	0	7,500	0	0	0	0	0	0	0	0	0	0
Travel Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Moving Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions - Hunterdale Vol Fire	48,200	48,200	48,200	45,500	48,200	45,500	45,500	45,500	45,500	45,500	45,500	43,500	43,500	43,500	43,500
Support of Volunteer Fire Dept	500	500	500	500	500	500	788	788	220	220	220	317	317	317	317
Dues and Association Memberships	2,800	2,800	2,800	2,000	2,800	2,000	1,925	1,925	1,714	1,714	1,714	1,918	1,918	1,918	1,918
Home Land Security Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	4,500	4,500	4,500	4,500	4,500	4,500	4,791	4,791	3,603	3,603	3,603	2,328	2,328	2,328	2,328
Supplies Medical & Lab	17,000	17,000	17,000	12,000	17,000	12,000	15,359	15,359	12,032	12,032	12,032	11,244	11,244	11,244	11,244
Housekeeping & Janitorial Supplies	750	750	750	750	750	750	903	903	755	755	755	633	633	633	633

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
Repair and Maintenance Supplies	1,500	1,500	13,250	1,187	1,004	1,452	
Vehicle Supplies - Fuel	42,000	42,000	42,000	37,904	30,658	15,940	
Vehicle Supplies	1,750	1,750	1,750	1,567	2,042	1,883	
Uniforms and Wearing Apparel	45,000	45,000	24,000	24,084	25,337	30,285	
Books and Subscriptions	28,471	28,471	13,750	30,192	20,583	14,699	
Other Operating Supplies	7,680	7,680	7,000	8,752	0	0	
Dress Uniform	4,750	4,750	0	0	0	0	
Rescue Squad Assistance Grant	0	0	0	0	0	0	
Fire Dept Council Approved Projects	0	0	6,367	31,522	186,616	624,660	
Fire Hose and Equipment	62,612	62,612	45,500	115,389	42,791	77,127	
Office Furniture & Equipment	3,500	3,500	1,000	3,770	4,482	0	
Communication Equipment	10,000	10,000	5,000	547	4,124	10,349	
Motor Vehicles	0	0	65,000	0	0	0	
Computer Equipment	11,200	11,200	4,000	5,771	2,000	4,320	
Ambulance Lease-Purchase	0	0	0	0	0	0	
Rescue Equipment	36,500	36,500	17,650	19,021	15,010	1,615	
Other Fire Equipment	0	0	0	0	0	0	
Rescue Vehicle	0	0	0	0	0	0	
Capital Lease	0	0	0	0	0	25,740	
Fire Safety House -Grant & Donation	0	0	0	0	0	0	
Capital Outlay	66,174	66,174	37,500	139,654	27,938	0	
Premium Pay	0	0	0	0	95,809	0	
Bullet Proof Vests	0	0	0	0	8,862	0	
EMS Helmets	0	0	0	0	4,459	0	
Emergency Operations Software	18,000	18,000	50,000	0	0	0	
Fire Turnout Gear	0	0	0	41,777	0	0	
Fire Communication Equipment	0	0	0	6,196	0	0	
Vehicles	0	0	0	58,783	22,336	0	
EMS Grant - EOC Upgrade	0	16,595	0	0	0	0	
River Gauge Grant	89,940	89,940	55,200	67,400	40,440	53,920	
REP Grant - EOP Update	0	0	0	0	0	0	
<b>Total Emergency Management Services:</b>	<b>7,323,381.00</b>	<b>7,257,210.00</b>	<b>6,890,127.18</b>	<b>5,708,543.04</b>	<b>4,816,921.15</b>	<b>3,987,050.50</b>	
<b>BUILDING INSP &amp; CODE ENFORCEMENT***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Salaries and Wages - Regular	248,404	265,373	250,441	115,615	85,845	88,074	

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	City Manager Proposed			
Salaries and Wages - Overtime	0	0	0	0	633	245	0
Salaries and Wages - Part time	0	0	0	0	0	0	0
FICA	19,005	20,303	19,159	19,159	8,856	6,309	6,648
Retirement - VRS	33,460	31,872	33,734	33,734	16,288	10,006	8,866
VA Local Disability Program - VRS	0	1,963	0	0	0	0	0
Hospitalization/Medical Plans	27,516	30,552	37,392	37,392	16,216	19,804	15,188
Health Savings Plan	600	1,200	600	600	650	400	300
Group Life Insurance	3,331	3,559	3,356	3,356	1,661	1,136	1,010
Workmen's Compensation	175	187	1,764	1,764	1,151	1,521	2,582
Adjustment Pay	0	436	0	0	0	0	0
Professional Services	0	0	0	0	0	0	0
Contracted Services - IT	0	0	0	0	222	0	222
Professional Services	50,000	0	48,400	48,400	124,028	143,193	121,589
Demolition	0	0	0	0	0	2,025	13,795
Nuisance Abatement	25,750	25,750	22,750	22,750	17,250	16,045	5,815
Contract Serv-Historic Preservation	0	0	0	0	0	0	0
Contractual Services - Planning Grant	0	0	0	0	0	0	37,000
Repairs - Motor Vehicles	1,500	1,500	1,500	1,500	324	1,145	2,345
Repairs and Maintenance	0	0	0	0	0	0	0
Maintenance Service Contracts	4,703	4,703	4,703	4,703	3,865	4,210	9,562
Advertising	500	500	500	500	525	8,899	1,345
Postal Service	1,400	1,400	1,400	1,400	924	757	715
Telecommunications	4,740	4,740	4,740	4,740	3,944	3,933	5,013
Insurance-Motor Vehicles	1,500	1,650	1,500	1,500	994	1,142	2,585
Travel-Subsistence and Lodging	500	500	500	500	642	241	0
Travel	0	0	0	0	196	48	0
Dues and Association Memberships	310	310	310	310	187	50	0
Va Code Assessment Fee	800	800	800	800	1,199	1,319	971
Office Supplies	1,500	1,500	1,500	1,500	1,381	1,584	2,080
Repairs & Maintenance Supplies	100	100	100	100	0	29	3
Vehicle Supplies	1,000	1,000	1,000	1,000	1,286	744	1,212
Uniforms and Wearing Apparel	600	600	600	600	0	0	133
Machinery and Equipment	0	0	0	0	0	0	0
Office Furniture & Equipment	0	0	0	0	0	0	74

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Appropriation	Appropriation				
Communications Equipment	0	0	0	0	0	0	0	0
Vehicle Equipment	0	80,000	0	0	0	0	0	0
Computer Equipment	0	0	0	0	2,800	3,854	1,321	0
Reserve for Contingencies	0	0	0	0	0	0	0	0
Premium Pay	0	0	0	0	0	4,306	0	0
Demolition of Blighted Properties	0	0	500,000	0	0	0	0	0
<b>Total Building Insp &amp; Code Enforcement:</b>	<b>427,394.00</b>	<b>480,498.00</b>	<b>936,749.00</b>	<b>320,838.67</b>	<b>318,790.48</b>	<b>328,447.17</b>	<b>0</b>	<b>0</b>
<b>ANIMAL CONTROL*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	81,043	84,195	73,919	37,114	35,287	28,504	1,031	0
Salaries and Wages - Overtime	2,000	2,000	1,500	7,265	1,527	1,031	781	0
Salaries and Wages - Holiday	4,000	4,000	1,900	1,790	1,252	2,915	3,016	0
FICA	6,228	6,442	6,252	4,322	3,877	4,094	0	0
Retirement - VRS	10,996	10,025	10,203	5,450	4,094	0	0	0
VA Local Disability Program - VRS	0	324	0	0	0	0	0	0
Hospitalization/Medical Plans	9,408	10,452	9,408	8,627	8,414	5,716	200	0
Health Savings Plan	0	0	0	0	0	200	343	0
Group Life Insurance	1,100	1,120	986	542	467	1,667	291	0
Workmen's Compensation	3,257	3,369	2,971	1,203	1,320	231	0	0
Education and Uniform Allowance	720	720	360	360	346	0	0	0
Gun Allowance	600	600	0	0	0	0	0	0
Adjustment Pay	0	218	190	108	54	0	0	0
Contracted Services - IT	0	0	0	0	0	0	0	0
Contractual Services	0	0	304	95	0	0	0	0
Veterinary Care	5,000	5,000	6,967	6,861	0	0	0	0
Repairs - Motor Vehicles	1,000	1,000	1,000	994	397	0	0	0
Repairs- Other	3,000	3,000	13,020	2,860	0	0	0	0
Advertising	200	200	200	0	75	0	0	0
Utilities -Electrical Service	4,500	0	4,650	4,900	4,845	3,626	0	0
Utilities -Water & Sewer	900	0	1,083	717	764	536	0	0
Utilities -Garbage	700	0	1,021	579	579	631	0	0
Postal Services	0	0	0	0	0	0	0	0
Telecommunications	1,800	1,800	1,800	1,918	1,805	1,612	0	0
Insurance- Motor Vehicles	590	649	522	566	0	0	0	0
Travel - Convention and Education	500	500	500	200	0	500	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation			
Travel - Mileage	500	500	0	0	0	0	0
Dues and Association Memberships	0	0	0	0	120	0	0
Office Supplies	0	0	0	0	0	0	57
Animal Food Supplies	3,500	3,500	7,820	7,820	3,473	1,040	224
Supplies -Medical & Lab	1,000	1,000	1,000	1,000	918	2,447	1,583
Housekeeping & Janitorial Supplies	1,000	1,000	1,000	1,000	1,119	711	269
Repairs & Maintenance Supplies	3,000	3,000	3,296	3,296	304	2,099	5,417
Vehicle Supplies - Fuel	2,500	2,500	2,500	2,500	2,442	2,000	1,990
Vehicle Supplies	0	0	0	0	0	0	0
Uniforms and Wearing Apparel	2,000	2,000	2,000	2,000	318	2,438	1,575
Other Operating Supplies	4,500	4,500	4,005	4,005	3,768	1,378	945
Motor Vehicles	67,750	67,750	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Premium Pay	0	0	0	0	0	1,077	0
<b>Total Animal Control:</b>	<b>223,292.00</b>	<b>221,364.00</b>	<b>160,377.00</b>	<b>160,377.00</b>	<b>98,930.71</b>	<b>78,291.88</b>	<b>63,661.08</b>
<b>PUBLIC WORKS-STREET MAINTENANCE****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	722,391	744,069	742,974	742,974	515,451	360,764	405,022
Salaries and Wages - Overtime	25,000	25,000	25,000	25,000	15,549	20,364	14,343
Salaries and Wages - Part time	21,112	22,620	0	0	0	0	0
FICA	56,888	58,659	56,838	56,838	40,040	28,129	31,165
Retirement - VRS	97,306	89,360	97,306	97,306	70,447	40,080	46,432
Va Local Disability Program - VRS	3,621	3,497	0	0	0	0	0
Hospitalization/Medical Plans	130,728	143,904	121,812	121,812	72,132	72,228	71,538
Health Savings Plan	0	0	0	0	275	500	0
Group Life Insurance	9,689	9,979	9,680	9,680	7,007	4,551	5,289
Unemployment Insurance	0	0	0	0	0	0	0
Workmen's Compensation	25,881	26,691	28,794	28,794	23,958	29,319	29,858
Adjustment Pay	0	1,717	1,706	1,706	1,232	1,022	1,083
Contract Services -Signs & Striping	10,000	10,000	10,000	10,000	9,726	7,244	9,550
Contractual Services	28,000	28,000	28,000	28,000	32,147	32,187	35,003
Maintenance Service Contracts-RR	5,000	5,000	5,000	5,000	7,535	4,703	1,867
Repairs & Maintenance - Equipment	80,000	80,000	80,000	80,000	77,965	74,840	78,504
Advertising	500	500	500	500	0	0	0
Utilities-Street & Traffic Lighting	148,000	148,000	145,000	145,000	141,342	140,796	179,539

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
Postal Services	250	250	250	250	78	27	-325
Telecommunications	5,065	5,065	5,065	5,065	4,412	4,067	5,208
Insurance-Motor Vehicle	15,374	16,911	14,806	14,806	14,806	11,303	9,636
Insurance - General Liability	2,858	3,144	2,282	2,282	2,282	1,971	1,666
Travel-Convention and Education	5,000	5,000	5,000	5,000	0	0	0
Dues and Association Memberships	4,171	4,205	4,026	4,026	4,018	3,974	3,959
Office Supplies	7,500	7,500	7,500	7,500	4,315	3,507	4,477
Repairs & Maintenance Supplies	20,000	20,000	20,000	20,000	31,097	12,195	14,522
Vehicle Supplies - Fuel	69,000	69,000	69,000	69,000	68,942	63,769	34,726
Uniforms and Wearing Apparel	5,160	5,160	6,600	6,600	6,508	2,635	2,864
Safety Supplies & Equipment	10,000	10,000	10,000	10,000	4,686	1,984	1,558
Street Patching Materials	10,000	10,000	10,000	10,000	5,376	11,342	7,842
Street Sweeper Expense	10,000	10,000	10,000	10,000	10,363	8,603	7,902
Concrete Maintenance Material	10,000	10,000	10,000	10,000	2,582	5,081	4,538
Material & Supplies -Drainage	8,000	8,000	8,000	8,000	504	1,819	4,936
Office Furniture & Equipment	2,000	2,000	2,000	2,000	1,613	2,000	1,500
Communications Equipment	2,000	2,000	2,000	2,000	0	0	567
Vehicles (CIP)	0	0	0	0	38,711	0	0
Computer Equipment	4,000	0	4,000	4,000	3,611	3,332	2,047
Equipment -Mowers	0	0	0	0	0	0	7,756
Drainage - CIP	300,000	300,000	75,000	75,000	41,405	92,177	0
Reserve for Street Imp Paving	500,000	500,000	1,078,422	1,078,422	992,918	66,830	0
Traffic Light/Signal Improvement	50,000	50,000	50,000	50,000	25,808	7,295	0
Premium Pay	0	0	0	0	0	12,918	0
Stormwater Projects - YR 1	0	0	189	189	249,812	249,602	0
Paving Projects QCT - YR 1	0	0	70,129	70,129	1,676,408	253,463	0
Road Closure & Safety Equipment	0	0	20,656	20,656	24,344	0	0
<b>Total Public Works-Street Maintenance:</b>	<b>2,404,494.00</b>	<b>2,435,231.20</b>	<b>2,837,534.43</b>	<b>2,837,534.43</b>	<b>4,229,402.96</b>	<b>1,636,617.56</b>	<b>1,024,568.73</b>
<b>PUBLIC WORKS-SNOW REMOVAL****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
VA Local Disability Program - VRS	0	0	0	0	0	0	0
Repairs & Maintenance Equipment	5,000	5,000	5,000	5,000	279	4,257	3,735
Snow & Ice Removal Supplies	10,000	10,000	10,000	10,000	0	6,191	0
<b>Total Public Works-Snow Removal:</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>278.92</b>	<b>10,447.37</b>	<b>3,734.52</b>
<b>PUBLIC WORKS-GARAGE****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Account Description	FY25 Interim			FY24 Amended			FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY23 Actual	FY22 Actual	FY21 Actual	
Salaries and Wages - Regular	220,603	227,223	220,603	202,017	153,852	125,892	
Salaries and Wages - Overtime	3,000	3,000	3,000	1,532	2,671	1,224	
Salaries and Wages - Part time	0	0	0	0	0	0	
FICA	16,878	17,383	16,876	15,163	11,461	9,163	
Retirement - VRS	29,714	27,290	29,715	28,300	17,892	14,766	
VA Local Disability Program - VRS	830	744	0	0	0	0	
Hospitalization/Medical Plans	41,976	46,620	41,976	38,500	35,352	27,083	
Health Savings Plan	600	600	600	600	600	600	
Group Life Insurance	2,958	3,047	2,956	2,815	2,032	1,680	
Unemployment Claims	0	0	0	0	0	0	
Workmen's Compensation	3,223	3,320	3,574	3,200	3,966	3,855	
Adjustment Pay	0	436	434	433	596	271	
Repairs & Maintenance-Vehicles	2,000	2,000	2,000	708	1,812	1,264	
Maintenance Service Contracts	3,000	3,000	3,000	2,945	2,185	2,765	
Contractual Services	1,500	1,500	1,500	1,500	1,500	1,500	
Telecommunications	2,175	2,175	2,175	2,375	2,194	2,082	
Motor Vehicle Insurance	373	410	373	0	379	373	
Travel-Convention and Education	500	500	500	282	0	0	
Repairs & Maintenance Supplies	12,000	12,000	12,000	13,889	11,645	12,455	
Uniforms & Shoes	2,400	2,400	2,300	2,657	2,033	1,830	
<b>Total Public Works-Garage:</b>	<b>343,730.00</b>	<b>353,648.30</b>	<b>343,582.00</b>	<b>316,915.20</b>	<b>250,169.83</b>	<b>206,803.64</b>	
<b>BUILDING MAINTENANCE-GENERAL *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Salaries and Wages - Regular	573,280	500,465	485,885	343,867	345,416	171,419	
Salaries and Wages - Overtime	10,000	10,000	10,000	13,164	29,734	168	
Salaries and Wages - Part time	0	0	0	-943	0	8,351	
FICA	43,864	38,294	37,170	27,279	27,940	12,885	
Retirement - VRS	77,221	60,108	65,449	48,281	42,193	19,366	
VA Local Disability Program - VRS	4,081	2,998	0	0	0	0	
Hospitalization/Medical Plans	149,064	132,900	111,672	85,877	98,188	52,660	
Health Savings Plan	1,200	1,200	600	600	1,025	1,125	
Group Life Insurance	7,694	6,717	6,511	4,803	4,792	2,210	
Unemployment Insurance	0	0	0	0	0	0	
Workmen's Compensation	6,945	6,066	6,462	11,212	8,567	3,673	
Adjustment Pay	0	1,635	1,625	1,056	1,164	677	

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation			
Contractual Services	10,000	13,000	10,000	10,000	82,917	9,840	9,247
Repairs and Maintenance-Vehicles	20,000	20,000	15,000	15,000	14,630	10,500	0
Maintenance Service Contracts	122,740	122,740	114,624	114,624	89,317	102,286	61,422
Utilities - Electric Service	128,520	190,000	115,000	115,000	131,827	133,601	114,111
Heating Fuel	2,500	2,500	2,500	2,500	0	485	2,808
Utilities - Water/Sewer Service	10,500	16,000	8,500	8,500	8,029	8,669	7,594
Utilities - Garbage	1,000	2,100	1,100	1,100	1,059	899	1,120
Telecommunications	3,880	3,880	3,880	3,880	4,118	4,121	4,626
Insurance - Fire	19,200	21,120	17,614	17,614	17,613	13,738	13,961
Insurance -Flood	10,000	11,000	10,000	10,000	6,292	6,052	9,903
Housekeeping & Janitorial Supplies	35,000	40,500	35,000	35,000	33,999	34,762	31,114
Repairs & Maintenance Supplies	90,000	98,200	87,000	87,000	99,311	82,550	58,797
Uniforms and Wearing Apparel	12,000	12,000	12,000	12,000	12,911	14,223	6,986
Building Maintenance-Capital Exp	0	0	0	0	0	0	0
<b>Total Building Maintenance-General:</b>	<b>1,338,689.00</b>	<b>1,313,423.00</b>	<b>1,157,592.00</b>	<b>1,157,592.00</b>	<b>1,037,217.74</b>	<b>980,743.89</b>	<b>594,222.28</b>
<b>BUILDING MAINTENANCE-ARMORY***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	0	0	0	0	0	0	0
Salaries and Wages - Overtime	0	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0	0
FICA	0	0	0	0	0	0	0
Retirement - VRS	0	0	0	0	0	0	0
VA Local Disability Program - VRS	0	0	0	0	0	0	0
Hospitalization/Medical Plans	0	0	0	0	0	0	0
Group Life Insurance	0	0	0	0	0	0	0
Workmen's Compensation	0	0	0	0	0	0	0
Adjustment Pay	0	0	0	0	0	0	0
Repairs & Maint- Bldg & Grounds	0	0	0	0	0	0	135
Utilities - Electric Service	0	0	0	0	675	846	1,156
Heating Fuel	0	0	0	0	0	0	0
Utilities - Water and Sewer Service	0	0	0	0	0	166	0
Insurance -Fire	0	0	0	0	0	0	0
Housekeeping & Janitorial Supplies	0	0	0	0	0	0	0
Repairs & Maintenance Supplies	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY24 Amended				
<b>Total Building Maintenance-Armory:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>675.18</b>	<b>0</b>	<b>1,012.30</b>	<b>1,291.14</b>
<b>BUILDING MAINTENANCE-CITY HALL****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	33,606	34,615	33,606	30,775	23,732	0	23,586	0
Salaries and Wages - Overtime	0	0	0	0	0	0	0	0
FICA	2,571	2,649	2,571	1,901	1,426	0	1,597	0
Retirement - VRS	4,527	4,157	4,527	4,311	2,790	0	2,732	0
VA Local Disability Program - VRS	286	257	0	0	0	0	0	0
Hospitalization/Medical Plans	13,992	15,540	13,992	12,837	12,444	0	8,943	0
Group Life Insurance	451	464	450	429	317	0	315	0
Workmen's Compensation	407	419	447	417	453	0	481	0
Adjustment Pay	0	109	109	108	108	0	108	0
Contractual Services	1,000	1,000	1,000	414	0	0	0	0
Maintenance Service Contracts	34,520	34,520	33,896	26,104	17,701	0	31,642	0
Utilities - Electric Service	125,000	0	102,000	117,657	103,545	0	88,418	0
Utilities - Water/Sewer Service	1,500	0	1,500	923	1,253	0	1,085	0
Insurance -Fire	5,111	5,622	5,754	5,753	4,710	0	3,315	0
Insurance - Flood	2,200	2,420	2,200	2,841	2,454	0	2,127	0
Housekeeping & Janitorial Supplies	5,000	5,000	5,000	4,926	8,722	0	3,089	0
Repairs & Maintenance Supplies	7,500	7,500	7,500	3,458	5,856	0	5,396	0
Building Maintenance-Capital Exp	0	0	0	0	0	0	0	0
<b>Total Building Maintenance-City Hall:</b>	<b>237,671.00</b>	<b>114,272.10</b>	<b>214,552.00</b>	<b>212,854.09</b>	<b>185,510.38</b>	<b>0</b>	<b>172,832.50</b>	<b>0</b>
<b>BLDG MAINTENANCE-SOC SERVICES****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	0	0	0	0	0	0	0	0
Salaries and Wages - Overtime	0	0	0	0	0	0	0	0
Salaries and Wages - Part time	20,585	22,620	21,724	12,398	13,621	0	19,568	0
FICA	1,575	1,731	1,662	949	1,015	0	1,466	0
Retirement - VRS	0	0	0	0	0	0	0	0
VA Local Disability Program - VRS	0	0	0	0	0	0	0	0
Hospitalization/Medical Plans	0	0	0	0	0	0	0	0
Group Life Insurance	0	0	0	0	0	0	0	0
Workmen's Compensation	250	274	289	303	324	0	344	0
Adjustment Pay	0	82	82	20	81	0	81	0
Repairs & Maint Building & Grounds	1,000	1,000	1,000	0	36	0	0	0
Maintenance Service Contracts	16,332	16,332	17,448	16,704	16,235	0	24,857	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation			
Utilities - Electric Service	15,000	15,000	15,000	15,574	14,129	14,100	
Utilities - Water/Sewer Service	1,000	1,000	1,000	623	643	666	
Insurance - Fire	2,236	2,460	2,295	2,295	1,621	1,523	
Insurance - Flood	8,156	8,972	8,156	9,024	8,156	6,960	
Housekeeping & Janitorial Supplies	4,000	4,000	4,000	3,978	3,363	2,160	
Repairs & Maintenance Supplies	5,000	5,000	5,000	4,657	1,329	3,203	
<b>Total Bldg Maintenance-Soc Services:</b>	<b>75,134.00</b>	<b>78,471.00</b>	<b>77,656.00</b>	<b>66,524.25</b>	<b>60,553.82</b>	<b>74,927.87</b>	
<b>BUILDING MAINTENANCE-HEALTH DEPT***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Salaries and Wages - Overtime	0	0	0	0	0	0	
Salaries and Wages - Part Time	22,696	23,374	22,690	20,784	17,320	17,010	
FICA	1,737	1,789	1,736	1,596	1,331	1,307	
VA Local Disability Program - VRS	0	0	0	0	0	0	
Workmen's Compensation	275	283	302	303	331	351	
Adjustment Pay	0	82	82	81	81	81	
Contractual Repairs	4,000	4,000	4,000	3,362	0	3,375	
Maintenance Service Contracts	8,484	8,484	9,280	1,685	1,388	1,530	
Housekeeping & Janitorial Supplies	3,500	3,500	3,500	3,466	0	3,414	
Repairs & Maintenance Supplies	4,000	4,000	4,000	4,575	1,582	1,749	
Do not use - Formula Bal Entry	0	0	0	0	0	0	
<b>Total Building Maintenance-Health Dept:</b>	<b>44,692.00</b>	<b>45,512.00</b>	<b>45,590.00</b>	<b>35,850.41</b>	<b>22,033.46</b>	<b>28,816.08</b>	
<b>HEALTH DEPARTMENT*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Payment To Health District	106,500	106,500	106,500	104,252	103,461	110,000	
MOSQUITO CONTROL****	0	0	0	0	0	0	
Contractual Services - Aerial Spray	0	0	0	0	0	0	
Agricultural Supplies-Insecticides	0	0	0	0	0	0	
<b>Total Health Department:</b>	<b>106,500.00</b>	<b>106,500.00</b>	<b>106,500.00</b>	<b>104,252.00</b>	<b>103,460.89</b>	<b>110,000.00</b>	
<b>MENTAL HEALTH*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Payments to WTCBSB -Mental Health	48,018	48,018	42,469	33,262	33,262	33,262	
<b>Total Mental Health:</b>	<b>48,018.00</b>	<b>48,018.00</b>	<b>42,469.00</b>	<b>33,262.00</b>	<b>33,262.00</b>	<b>33,262.00</b>	
<b>COMM ORGANIZATION*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Contributions - Comm Organizations	757,540	757,540	757,540	757,540	840,762	644,967	
<b>Total Comm Organization:</b>	<b>757,540.00</b>	<b>757,540.00</b>	<b>757,540.00</b>	<b>757,540.00</b>	<b>840,762.00</b>	<b>644,967.00</b>	
<b>RECREATION*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Salaries and Wages - Regular	338,103	291,598	242,307	197,268	145,602	103,249	

Account Description	FY25 Interim			FY24 Amended			FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY23 Actual	FY22 Actual	FY21 Actual	
Salaries and Wages - Overtime	10,000	10,000	0	0	0	0	0
Salaries and Wages - Part time	52,606	36,757	51,386	33,860	54,716	9,562	9,562
FICA	33,607	25,124	22,468	17,589	13,917	8,133	8,133
Retirement - VRS	52,241	35,022	32,639	25,860	16,832	11,849	11,849
VA Local Disability Program - VRS	3,164	2,161	0	0	0	0	0
Hospitalization/Medical Plans	54,972	48,624	27,240	15,052	18,396	16,085	16,085
Group Life Insurance	5,199	3,910	3,247	2,572	1,912	1,363	1,363
Unemployment Claims	0	0	0	0	0	0	0
Workmen's Compensation	686	5,192	5,052	5,167	5,827	4,872	4,872
Adjustment Pay	947	654	624	453	399	352	352
Professional Services	2,000	2,000	2,000	0	0	0	0
Contracted Services - IT	1,500	0	1,000	222	157	516	516
Contractual Services	3,000	0	3,000	796	1,647	1,144	1,144
Contractual Services - SO CO Shared Serv	0	0	0	0	0	0	0
Repairs & Maint-Vehicle & Equipment	2,000	2,000	2,000	958	5,647	2,047	2,047
Repairs & Maint Building & Grounds	1,000	1,000	1,000	757	9,405	2,591	2,591
Park Maintenance	2,000	3,000	2,000	5,725	0	0	0
Contractual Services Programs	38,400	38,400	33,600	50,343	47,902	61,381	61,381
Day Care Scholarships Field Trips	2,000	2,000	2,000	219	307	0	0
Advertising	1,000	1,000	1,000	1,175	512	361	361
Utilities - Electric Service	28,000	0	11,000	13,115	10,519	9,810	9,810
Utilities - Water/Sewer Service	3,000	0	2,000	1,942	1,832	2,085	2,085
Postal Services	0	0	0	0	3	6	6
Telecommunications	4,000	5,500	4,000	4,910	5,231	5,154	5,154
Telecommunications -Cable	4,100	4,100	4,100	4,119	3,998	4,020	4,020
Other Property Insurance	700	770	0	0	0	0	0
Motor Vehicle Insurance	2,500	2,750	1,500	954	926	2,265	2,265
Travel-Subsistence and Lodging	500	500	500	0	0	0	0
Travel-Convention and Education	2,000	2,000	2,000	0	781	0	0
Travel Expense	700	700	700	13	0	0	0
Dues and Association Memberships	1,000	1,000	825	665	370	200	200
Parks & Rec. - Opportunity Grant	0	0	0	0	0	3,774	3,774
Parks & Rec - Sports Court	0	0	0	0	0	0	0
Parks & Rec. - GGP Grant	0	0	0	0	1,050	2,307	2,307

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	City Manager Proposed			
Parks & Rec - IP Grant	0	0	0	0	0	14,050	950
Obici Healthcare Grant COVID 19	0	0	0	0	0	0	3,272
Parks & Rec. - Arbor Tree Planting Grant	0	0	0	0	0	27,867	0
Office Supplies	6,000	6,000	4,000	4,000	6,699	3,044	567
Special Events - Materials & Supplies	8,750	13,750	0	0	0	0	0
Agricultural Supplies	24,000	21,000	11,200	11,200	6,839	6,352	4,807
Housekeeping & Janitorial Supplies	5,500	0	5,500	5,500	3,434	138	2,402
Repairs & Maintenance Supplies	8,200	0	8,200	8,200	4,132	4,085	7,813
Vehicle Supplies - Fuel	2,000	2,000	2,000	2,000	810	691	142
Vehicle Supplies	500	500	500	500	22	0	0
Uniforms and Wearing Apparel	1,700	1,700	1,000	1,000	930	1,159	114
Books and Subscriptions	400	400	400	400	65	228	33
Franklin African American Festival	4,000	0	3,500	3,500	1,500	0	0
Independence Day Celebration	1,000	0	1,000	1,000	0	0	6,150
Recreational Programs & Supplies	25,000	25,000	30,000	30,000	37,074	29,053	45,730
Swimming Pool Supplies	3,000	3,000	3,000	3,000	4,583	3,998	5,798
Farmers' Market Expenses	0	0	0	0	3,925	12,005	8,030
Parks & Rec Council Approved Projects	0	0	0	0	0	0	17,050
Office Furniture & Equipment	3,000	3,000	3,000	3,000	1,416	1,681	5,622
Athletics - Equipment & Supplies	8,700	8,700	0	0	0	0	0
Motor Vehicles	0	0	0	0	0	0	0
Computers	1,000	0	0	0	2,234	2,000	3,810
Mowing Equipment	1,000	1,000	0	0	0	0	37,908
Capital Lease	0	0	0	0	0	0	0
M.L. King Center	8,000	8,000	2,000	2,000	12,785	3,891	766
M.L. King Center Kitchen Capital Outlay	0	0	0	0	0	0	0
M.L. King Center Floor	16,000	16,000	6,500	6,500	0	0	0
Armory Park Swimming Pool	20,000	20,000	20,000	20,000	0	1,790	553
Capital Outlay	0	0	0	0	0	35,987	0
Armory Park Bathroom Renovations	0	0	29,093	29,093	0	0	0
College Drive Park Renovations	0	0	116,677	116,677	41,969	21,354	0
MLK Center Renovations	16,000	0	0	0	40,065	24,923	0
Riverwalk Park Project	0	0	328,155	328,155	152,907	18,938	0
City Pool Upgrade Project	0	0	0	0	35,942	50,465	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation			
Hayden Park Project	0	0	200,000	0	0	0	0
Army Field Upgrade Project	0	0	100,000	0	0	0	0
Salaries/Benefits 2 Police Officers	0	0	0	0	0	0	0
Blackwater Park	0	0	18,884	0	31,116	0	0
Premium Pay	0	0	0	0	0	6,459	0
Parks & Recreation Vehicles	0	0	34,909	0	30,946	0	0
Parks & Recreation Golf Cart	0	0	0	0	10,145	0	0
<b>Total Recreation:</b>	<b>814,675.46</b>	<b>655,812.00</b>	<b>1,388,705.82</b>	<b>0</b>	<b>813,273.16</b>	<b>618,045.81</b>	<b>404,641.45</b>
<b>LIBRARY*****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	0	0	0	0	0	0	0
Salaries and Wages - Overtime	0	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0	0
FICA	0	0	0	0	0	0	0
Retirement - VRS	0	0	0	0	0	0	0
VA Local Disability Program - VRS	0	0	0	0	0	0	0
Hospitalization/Medical Plans	0	0	0	0	0	0	0
Group Life Insurance	0	0	0	0	0	0	0
Workmen's Compensation	0	0	0	0	0	0	0
Adjustment Pay	0	0	0	0	0	0	0
Maintenance Service Contracts	7,060	7,060	7,680	0	1,502	5,491	1,650
Utilities - Electric Service	15,000	15,000	18,000	0	20,067	22,148	16,273
Utilities - Water/Sewer Service	600	600	600	0	500	544	528
Utilities - Garbage	750	750	750	0	681	743	743
Property Insurance	1,578	1,736	1,753	0	1,753	1,477	1,038
Contribution Blackwater Reg Library	268,243	268,243	258,573	0	243,346	266,157	234,489
Housekeeping & Janitorial Supplies	2,500	2,500	500	0	2,419	84	0
Repairs & Maintenance Supplies	7,000	7,000	7,000	0	6,629	2,434	2,233
<b>Total Library:</b>	<b>302,731.00</b>	<b>302,888.80</b>	<b>294,856.00</b>	<b>0</b>	<b>276,897.53</b>	<b>299,076.85</b>	<b>256,953.65</b>
<b>PLANNING AND ZONING****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	59,680	65,471	60,599	0	23,604	54,462	54,959
Salaries and Wages - Overtime	0	0	0	0	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0	0
FICA	4,566	5,009	4,636	0	1,791	4,178	4,154
Retirement - VRS	0	7,863	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	City Manager Proposed			
Va Local Disability Program - VRS	508	455	0	0	0	0	0
Hospitalization/Medical Plans	8,916	9,240	8,916	4,951	8,892	11,889	11,889
Health Savings Plan	0	0	0	150	600	625	625
Group Life Insurance	800	878	812	346	725	744	744
Workmen's Compensation	72	44	521	380	326	1,554	1,554
Adjustment Pay	109	109	109	0	108	54	54
Contracted Services - IT	0	0	0	222	0	222	222
Professional Services	0	50,000	0	1,000	0	0	0
Recording Fees	0	0	0	0	0	0	0
Contractual Services	0	0	0	29,295	1,221	0	0
Contractual Services-Planning Grant	0	0	0	0	0	0	0
Contractual -Transit Feasibility Study	0	0	0	74,823	0	0	0
Advertising	3,000	3,000	4,600	3,115	2,280	0	0
Postal Services	300	300	3,300	881	21	78	78
Telecommunications	720	720	720	701	715	293	293
Insurance - Other Property	0	0	0	0	0	0	0
Travel Expense	720	720	720	0	11	0	0
Dues and Association Memberships	10,917	10,917	11,201	0	0	0	0
Miscellaneous	0	0	0	0	135	575	575
Misc - Grant Administration Funds	0	0	0	0	0	0	0
Office Supplies	750	750	750	110	587	730	730
Census, Surveys, Maps, etc.	500	500	500	0	0	700	700
Generator Hook Up Grant	0	0	0	0	0	0	0
Office Furniture & Equipment	0	0	0	0	0	0	0
Motor Vehicles	0	0	0	0	0	0	0
Premium Pay	0	0	0	0	2,153	0	0
<b>Total Planning and Zoning:</b>	<b>91,558.00</b>	<b>155,976.00</b>	<b>97,384.00</b>	<b>141,370.13</b>	<b>76,413.34</b>	<b>76,575.79</b>	<b>76,575.79</b>
<b>BEAUTIFICATION COMMISSION ****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
VA Local Disability Program - VRS	0	0	0	0	0	0	0
Contractual Grounds Maintenance	0	0	0	0	0	0	0
Advertising	0	0	0	0	0	0	0
Miscellaneous	0	3,000	0	3,101	599	20	20
Litter Control Grant	11,380	0	11,380	0	10,646	0	0
Gateway Enhancement Plan	2,500	2,500	2,500	1,810	9,751	3,952	3,952



Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation			
Agricultural Supplies	500	500	500	500	180	0	183
City Light Poles	0	0	14,700	14,700	37,800	0	0
<b>Total Beautification Commission:</b>	<b>14,380.00</b>	<b>6,000.00</b>	<b>29,080.00</b>	<b>29,080.00</b>	<b>42,890.82</b>	<b>20,996.15</b>	<b>4,154.79</b>
<b>TOURISM *****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries and Wages - Regular	54,933	56,581	45,304	45,304	50,887	45,173	38,112
Salaries and Wages - Part time	24,128	26,406	18,795	18,795	0	0	0
FICA	6,049	6,350	5,745	5,745	3,857	3,464	2,902
Retirement - VRS	7,399	6,795	7,584	7,584	6,621	5,310	3,884
VA Local Disability Program - VRS	0	419	0	0	0	0	0
Hospitalization/Medical Plans	0	0	8,916	8,916	5,712	0	4,296
Group Life Insurance	737	759	754	754	659	603	441
Workmen's Compensation	39	40	363	363	31	825	53
Gift/Bonus Pay	191	191	11,190	11,190	108	81	0
Professional Services Other	0	0	0	0	0	0	0
Advertising	3,000	3,000	0	0	0	0	0
Telecommunications	1,900	2,500	1,400	1,400	1,612	1,295	590
Lease/Rental of Equipment	3,000	3,000	1,500	1,500	894	1,126	34
Travel-Subsistence and Lodging	1,500	1,500	0	0	487	249	0
Dues and Association Memberships	1,700	1,700	500	500	130	128	0
Miscellaneous Expense	1,500	1,500	500	500	238	3,706	0
Festival and Events	3,000	3,000	12,836	12,836	4,841	1,329	0
Downtown CBL Grant Cash Match	0	0	0	0	0	0	0
Office Supplies	2,500	2,500	502	502	0	0	0
Independence Day Celebration	2,500	3,500	2,500	2,500	4,686	11,399	0
Juneteenth Celebration	1,500	5,000	0	0	4,350	0	0
Special RE Tax - DFA	0	0	0	0	0	0	4,660
Contracted Services - DFA	0	0	0	0	0	0	0
Farmers' Market Expenses	10,790	10,790	0	0	821	0	0
Office Furniture & Equipment	1,000	1,000	0	0	0	0	2,550
Computers	0	0	0	0	222	0	2,335
Premium Pay	0	0	0	0	0	2,153	0
Tourism Interpretive Panels	0	0	25,000	25,000	0	0	0
Train Depot Painting	0	0	0	0	0	8,491	0
Virginia Tourism Authority ARPA Grant	0	0	5,000	5,000	25,000	0	0

Account Description	FY25 Interim				FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY25 Requested	FY25 Requested				
<b>Total Tourism:</b>	127,366.00	136,531.00	148,389.00	111,154.72	85,332.46	59,858.83		
<b>PAYMENTS TO SOUTHAMPTON COUNTY ***</b>	0	0	0	0	0	0		
L N T R - Phase II Annex	0	0	0	0	0	0		
Share of County Debt	0	0	0	0	0	0		
Industrial Corridor Revenue Sharing	700,000	700,000	700,000	615,541	761,689	700,565		
Maintenance: County Bldg/Grounds	0	0	0	0	0	0		
Courthouse Renovations	0	0	0	0	0	0		
<b>Total Payments to Southampton County:</b>	700,000.00	700,000.00	700,000.00	615,541.00	761,689.00	700,565.00		
<b>NON-DEPARTMENT MISCELLANEOUS***</b>	0	0	0	0	0	0		
Social Services Telephone Expense	0	0	0	150	0	-13		
Social Services Vehicle Ins Expense	0	0	0	0	0	0		
Social Services Website Expense	0	0	0	0	0	0		
Schools Telephone Expense	0	0	0	0	0	0		
Schools Vehicle Supplies - Fuel	0	0	0	0	0	0		
Downtown Assoc Internet Billing	0	0	0	0	0	-131		
Fica for Performance Awards	0	0	0	0	0	0		
Bank Service Charges	-400,000	-400,000	-200,000	35	0	0		
Bank - Fraudulent Charges	0	0	0	0	0	0		
Merchant Card Fees	0	0	0	0	0	0		
Tax Relief for The Elderly	138,849	138,849	100,000	0	0	0		
Performance Awards	0	0	0	0	0	0		
Opioid Settlement Funds	4,226	4,226	4,501	23,549	0	0		
<b>Total Non-Department Miscellaneous:</b>	-256,925.00	-256,925.00	-95,498.64	23,733.32	0.00	-143.71		
<b>NON-DEPARTMENTAL CAPITAL ***</b>	0	0	0	0	0	0		
Reserve School Capital Projects	0	0	0	0	0	0		
Reserve School Capital .05 RE	0	0	0	0	0	0		
Reserve-Debt Restructuring FY10	0	0	0	0	0	0		
Reserve - General Fund	0	0	100,064	0	0	44,899		
Debt Service - E Plus Lease Payments	0	0	0	0	0	0		
<b>Total Non-Department Capital:</b>	0.00	0.00	100,064.00	0.00	0.00	44,899.00		
<b>TRANSFERS*****</b>	0	0	0	0	0	0		
Transfers to Fire Training Grounds	0	0	0	0	0	0		
Transfers to Foundation Grant Fund	0	0	0	0	0	0		
Transfers to Social Services	694,997	694,997	640,674	595,281	80,213	561,912		

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation			
Transfers to Children Services Act	304,220	304,220	244,792	244,792	416,630	344,659	141,096
Transfers to School Reappropriation	0	0	0	0	0	0	0
Transfers to School Operations	4,913,092	4,000,000	4,330,237	4,330,237	4,330,237	4,830,237	4,830,237
Transfer to School Capital Projects	0	0	0	0	0	0	0
Transfers to School Debt Fund	414,662	414,662	414,133	414,133	433,109	431,258	584,942
Transfers to School Capital Fund	0	330,237	0	0	0	0	0
Transfers to Sch Debt (.05 RE tax)	0	0	0	0	0	0	0
Transfer School-Restrict to Roof Project	0	0	2,000,000	2,000,000	0	0	0
Transfers to Water & Sewer Fund	0	0	0	0	912,798	876,530	0
Transfers to Electric Fund	0	0	0	0	25,000	48,000	0
Transfers to Solid Waste Fund	0	0	0	0	0	8,612	0
Transfers to Airport Fund	54,093	76,330	63,919	63,919	55,633	67,866	0
Transfers to Upper Floor Grant	0	0	0	0	0	0	0
Transfers to Econ Dev(Franklin Business)	0	0	0	0	0	68,632	59,351
Transfers to Econ Dev Joint Fund	49,648	49,648	49,648	49,648	100,000	100,000	100,000
Transfers to CDBG - Incubator	0	0	0	0	0	0	0
Transfer to Econ Dev Grant	0	0	0	0	0	0	0
Transfers to General Debt Fund	988,576	1,360,137	788,169	788,169	763,820	700,999	516,240
Transfers to Flood Fund	0	0	0	0	0	0	0
Transfers to Capital Projects	0	50,000	150,000	150,000	850,000	2,605,000	580,906
Transfers to IDA Fund	0	0	0	0	0	0	0
<b>Total Transfers:</b>	<b>7,419,288.00</b>	<b>7,280,231.00</b>	<b>8,681,572.00</b>	<b>8,681,572.00</b>	<b>8,482,508.00</b>	<b>10,162,006.52</b>	<b>7,374,684.00</b>
<b>***TOTAL GENERAL FUND EXPENDITURES***</b>	<b>32,774,669</b>	<b>33,000,433</b>	<b>37,658,687</b>	<b>37,658,687</b>	<b>32,072,926</b>	<b>29,751,540</b>	<b>23,994,763</b>
<b>CAPITAL IMPROVEMENT PROJECT EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
GENERAL GOVERNMENT EXPENSES	0	0	0	0	0	0	0
Voter Machine Replacement	0	50,000	0	0	0	0	0
Vehicle - Fire and Rescue	0	0	0	0	0	0	0
E911 Communications Upgrade	0	0	0	0	0	0	0
Vehicle - Streets	0	0	0	0	0	0	0
Fairview Drive Street Improvements	0	0	0	0	0	0	0
SKID Steer - Streets	0	0	0	0	0	0	0
Reserve for Fund Balance	0	0	0	0	0	0	0
<b>Total Capital Improvement Project Expenditures:</b>	<b>0.00</b>	<b>50,000.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>***SOCIAL SERVICES EXPENDITURES***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
**SOCIAL SERVICE ADMINISTRATION**	0	0	0	0	0	0	0
SOCIAL SERVICES ADMINISTRATION	0	0	0	0	0	0	0
Salaries and Wages - Regular	1,266,265	1,274,130	1,280,915	962,709	949,582	794,559	
Salaries and Wages - Overtime	42,000	42,000	40,000	22,550	19,970	16,810	
Salaries and Wages - Part time	0	0	0	0	0	0	
Food Costs	0	0	0	0	0	0	
FICA	545,637	97,482	97,993	73,289	71,797	58,995	
Retirement - VRS	0	153,023	172,539	117,709	102,161	86,663	
VA Local Disability Program - VRS	0	7,161	0	0	0	0	
Hospitalization/Medical Plans	0	256,560	216,540	143,552	162,047	117,601	
Health Savings Plan	0	1,800	1,200	1,200	1,350	1,800	
Group Life Insurance	0	17,090	17,164	11,711	11,772	9,963	
Unemployment Claims	0	0	0	349	2,097	0	
Workmen's Compensation	0	2,219	2,242	2,126	3,016	2,803	
WC	0	0	0	0	0	0	
Staff Development	0	0	0	0	0	0	
Adjustment Pay	0	2,725	2,943	2,254	2,599	1,982	
Professional Health Services	0	0	0	0	0	0	
Contracted Services - IT	0	0	0	0	0	0	
Professional Services	29,000	29,000	35,000	0	0	0	
Contractual Services	2,000	2,000	2,000	0	0	0	
Repairs & Maintenance-Vehicles	0	0	0	0	0	0	
Repairs & Maint.-Office Equipment	0	0	0	0	0	0	
Repairs & Maint.-Other	0	0	0	0	0	0	
Advertising	500	500	500	0	0	0	
Electrical Services	0	0	0	0	0	0	
Water and Sewer Service	0	0	4,000	0	0	0	
Postal Services	5,000	5,000	36,642	0	0	0	
Telecommunications	22,020	22,020	2,000	0	0	0	
Vehicle Insurance	0	0	0	1,640	0	0	
Surety Bonds	1,000	1,000	1,000	0	0	0	
Liability Insurance	0	0	0	0	0	0	
Lease/Rental Office Space	0	0	0	0	0	0	
Travel-Milage	0	0	0	0	0	0	

Account Description	FY25 Interim		FY24 Amended	FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed				
Travel-Subsistence and Lodging	0	0	0	0	0	0
Travel-Conventions and Education	15,000	15,000	15,000	0	0	0
Dues & Memberships	1,300	1,300	1,250	0	0	0
Miscellaneous	2,500	2,500	2,500	0	0	0
Recovered Costs Expended	0	0	0	0	0	0
Food Stamp Grant	0	0	0	0	0	0
Office Supplies	20,000	20,000	15,000	0	0	0
Housekeeping & Janitorial Supplies	0	0	0	0	0	0
Repairs & Maintenance Supplies	0	0	0	0	0	0
Vehicle Supplies	12,000	12,000	11,000	0	0	0
Uniforms and Wearing Apparel	0	0	0	0	0	0
Books and Subscriptions	0	0	0	0	0	0
Educational/Technical Supplies	0	0	0	0	0	0
Food Costs	1,000	1,000	0	0	0	0
Office Furniture & Equipment	20,000	20,000	1,000	0	0	0
Automobile	0	0	23,000	0	0	23,980
Computer Equipment	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Premium Pay	0	0	0	0	45,213	0
Premium Pay	0	0	0	0	0	0
Obici Healthcare Grant	0	0	0	0	0	0
Obici Healthcare Grant COVID 19	0	0	0	216	25,388	9,381
Transfer to General Fund PY Surplus	0	0	0	0	411,355	0
***SOCIAL SERVICES EXPENSES***	0	0	0	0	0	0
Program Improvement Plan	0	0	0	0	0	0
TANF - Emergency Assistance	1,500	1,500	1,500	0	0	0
Auxiliary Grants	121,596	121,596	80,143	67,794	69,756	51,116
TANF - Manual Checks	1,000	1,000	1,000	0	366	0
IV-E Foster Care	198,852	198,852	74,188	73,410	74,761	154,802
Federal Adoption Subsidy	46,572	46,572	35,724	16,246	18,821	35,724
Title IV-E Prevention Services	0	0	0	0	0	0
Fostering Futures	19,464	19,464	21,018	12,440	0	4,406
State Adoption Subsidy	9,215	9,215	0	4,632	8,820	8,652
Adoption Incentive Grant	5,000	5,000	5,000	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	City Manager Proposed			
Other Purchased Services	0	0	0	0	0	0	0
Family Preservation - SSBG	1,000	1,000	1,000	1,000	0	171	75
Child Welfare Substance Abuse	1,107	1,107	1,200	1,200	700	211	240
Eligibility Administration	0	0	0	0	0	0	0
Service Administration	0	0	0	0	0	0	0
Adult Services	36,277	36,277	54,340	54,340	1,924	1,226	30
Eligibility Admin - Pass Thru	0	0	0	0	0	0	0
Services Pass Thru	0	0	0	0	0	0	0
TANF-UP Manual Checks	1,000	1,000	1,000	1,000	0	0	0
Local Staff & Operations-CAID Expansion	0	0	0	0	0	0	7,983
Administrative Medicaid No Local Match	0	0	0	0	0	0	0
Eligibility Administration	0	0	0	0	0	0	0
Service Administration-MOU	128,842	128,842	88,107	88,107	279,758	238,063	301,112
Allocated Administration	0	0	0	0	0	0	0
Eligibility Admin - Pass Thru	0	0	0	0	0	0	0
Service Admin - Pass Thru	21,312	21,312	0	0	0	0	0
Allocated Administration PT	0	0	0	0	0	0	0
Energy Assistance Administration	0	0	0	0	0	0	0
Independent Living Education/Traini	1,514	1,514	5,000	5,000	3,694	0	334
Independent Living Pass-Thru	1,650	1,650	1,100	1,100	1,091	0	101
Independent Living Fostering Futures	0	0	0	0	0	0	0
Respite Care Grant	1,500	1,500	3,750	3,750	3,750	4,000	0
SNAPET	5,000	5,000	5,000	5,000	0	0	0
Safe and Stable Families	23,000	23,000	18,000	18,000	15,894	5,658	6,874
TANF - Competitive Grant	0	0	0	0	0	0	0
TANF - Job Retention	0	0	0	0	0	0	0
VIEW Working and Trans Day Care	146,175	146,175	94,248	94,248	0	0	0
VIEW Purchase Serv and Admin	55,700	55,700	47,895	47,895	27,549	11,624	26,284
Foster Parent Administration	0	0	0	0	0	0	0
Title IV-E Foster/Parent Training	0	0	0	0	0	0	0
Foster Parent Administration	0	0	0	0	0	0	0
Head Start Childcare	0	0	0	0	0	0	0
Subsidy	0	0	0	0	0	0	0
Non-View Day Care Pass Thru	0	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	FY25 Interim City Manager Proposed			
Non-View Day Care 100% Fed	737,581	737,581	436,871		0	0	0
Local Day Care Staff Allowance	0	0	0		0	0	0
Day Care Admin CDC Fee Sys Pass-thr	0	0	0		0	0	0
Administrative Local Only	5,000	5,000	8,000		0	0	1,962
Child Care Quality Initiative	0	0	4,000		0	0	0
Fraud Free Standard Program	0	0	0		0	0	0
Adult Protective Services	800	800	1,800		616	371	620
Adult Protective Services COVID-19	0	0	3,930		0	0	0
APS Covid-19 Relief	15,000	15,000	5,568		3,021	2,293	0
Hard to Serve Administration	0	0	0		0	0	0
Central Service Cost Allocation	0	0	0		0	0	0
Americorps Va Comm Corp Admin	0	0	0		0	0	0
State & Local Hospitalization Alloc	0	0	0		0	0	0
DEBT****	0	0	0		0	0	0
Voice Over IP Capital Lease Payment	0	0	0		0	0	0
<b>**TOTAL SOCIAL SERVICES EXPENDITURES**</b>	<b>3,570,879</b>	<b>3,571,167</b>	<b>2,980,810</b>		<b>1,851,822</b>	<b>2,244,489</b>	<b>1,724,852</b>
<b>CHILDREN'S SERVICES ACT</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
CHILDREN'S SERVICES ACT EXPENDITURES	0	0	0		0	0	0
State/Local Mandated Services	820,000	820,000	604,000		823,668	376,213	210,149
Non-mandated Services	0	0	0		0	0	0
Local Medicaid Match	0	0	0		0	0	0
Administrative Services	21,312	21,312	21,312		0	0	52,967
Office Supplies	0	0	0		0	0	0
Reserve-Children Services Act	0	0	0		0	0	0
<b>**TOTAL CHILDREN'S SERVICES ACT EXPENDITURE</b>	<b>841,312</b>	<b>841,312</b>	<b>625,312</b>		<b>823,668</b>	<b>376,213</b>	<b>263,116</b>
<b>***FIRE TRAINING EXPENDITURES***</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>**FIRE TRAINING EXPENDITURES**</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
Repairs & Maintenance	14,750	14,750	8,750		811	2,339	2,763
Contractual Repair Services	0	0	0		0	0	0
Electrical Services	3,000	3,000	2,500		2,353	1,518	1,077
Property Insurance	250	275	100		90	44	197
Other Operation Supplies	0	0	0		0	0	0
State Funded Contracted Repairs	0	0	0		0	0	0
Burn Building Repairs	10,000	10,000	0		0	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	City Manager Proposed			
Other Fire Equipment	0	0	0	0	0	3,600	0
State Grant - Burn Building	0	0	0	0	0	0	0
<b>***TOTAL FIRE TRAINING EXPENDITURES***</b>	<b>28,000</b>	<b>28,025</b>	<b>11,350</b>	<b>3,254</b>	<b>7,501</b>	<b>4,037</b>	<b>0</b>
<b>EDUCATION FUND EXPENDITURES****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
EDUCATION FUND	0	0	0	0	0	0	0
Instruction	12,222,239	11,309,147	10,353,469	9,623,219	8,125,358	8,588,043	0
Administration, Health & Attendance	1,716,642	1,716,642	2,100,523	1,816,490	1,709,323	1,414,911	0
Pupil Transportation	674,249	674,249	450,296	642,749	575,622	413,112	0
Operation and Maintenance Services	2,196,732	2,196,732	1,987,743	2,130,708	2,040,000	2,477,744	0
School Food Services/Payroll Exp	0	0	0	0	0	0	0
Title VIB Special Education	0	0	735,988	502,453	361,837	376,722	0
Carl Perkins Act	0	0	53,337	48,866	48,589	65,537	0
Facilities	399,621	399,621	0	1,125,598	326,027	0	0
Technology	1,039,865	1,039,865	1,261,970	1,141,570	1,016,845	797,401	0
Contingency Reserves	0	0	0	54,721	0	0	0
Pre-school Grant	0	0	24,439	13,616	19,426	8,055	0
JVG Grant	0	0	0	0	0	0	0
R I P E Grant	0	0	55,000	55,000	26,913	0	0
Va. Medical Asst. Program	0	0	0	5,049	27,601	27,330	0
VISSTA	0	0	0	193,045	49,686	0	0
Enterprise Expense	0	0	0	1,994	1,739	0	0
CARES Act ESSR Stream 1	0	0	0	0	313,374	304,264	0
CARES Act ESSR I Stream 2	0	0	0	0	40,784	93,716	0
CARES Act CRF Stream 3	0	0	0	0	0	179,273	0
Opportunity Inc	0	0	0	0	87,050	97,077	0
CARES Act ESSR II Stream 4	0	0	316,856	588,006	1,599,158	48,330	0
Adult Basic Education Grant GED	0	0	1,636	0	0	0	0
Adult Basic Ed Grant	0	0	26,564	24,284	19,534	19,372	0
CSRD Grant	0	0	0	0	0	0	0
CARES Act ESSR III Stream 5	0	0	3,703,520	1,084,700	948,068	0	0
CARES Act Stream 6 - Driver Incentive	0	0	679	29,066	0	0	0
CSLFRF Grant	0	0	57,915	171,035	0	0	0
21st Century Grant	0	0	0	0	0	155,403	0
Project Graduation Academy	0	0	0	0	0	0	0



Account Description	FY25 Interim		FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed				
Project Graduation Summer	0	0	0	0	0	0
Title I - 1003A	0	0	236,236	8,224	0	0
Title I - 1003G	0	0	0	0	0	0
NCLB Grant - Title I Part A	0	0	1,596,983	635,027	821,709	645,074
NCLB Grant - Title II A Tchr Qualit	0	0	203,551	76,024	96,224	86,704
NCLB Grant - Title III Part A	0	0	5,751	2,504	4,391	1,934
NCLB Grant - Title IV Drug Free	0	0	0	0	0	0
NCLB Grant - Title V Media	0	0	0	0	0	0
NCLB Grant - Title V Rural Ed	0	0	38,374	45,286	12,395	16,726
Title IV Part A LEA	0	0	89,787	23,117	129,455	24,756
International Paper MATH Program	0	0	0	0	0	0
F/S Cortez Lab	0	0	0	0	0	0
Driver Recruitment Grant	0	0	0	0	0	0
Clean School Bus Program	0	0	1,164,600	0	0	0
GAE Grant	0	0	1,099	1,099	1,537	0
Race to GED Grant	0	0	0	3,906	7,361	0
Obici Healthcare Grant 2020	0	0	14,295	14,096	10,738	76,311
Futures ROTC Funds	0	0	0	0	0	0
Franklin Little Theatre Grant	0	0	0	0	0	0
Continuing Education Support Grant	0	0	80,591	46,880	2,489	0
HVAC Grant	0	0	0	28,950	0	0
Transfer to Textbook Fund	0	0	0	78,686	70,992	76,330
Contingency Grants	0	0	0	0	0	0
Alternative Assessment Asst Grant	0	0	0	0	0	0
Final Appropriation of FY carryover	0	0	0	0	0	0
Federal Program Requests	0	0	0	0	0	0
Recruitment and Retention Sup Grant	0	0	0	0	0	0
Camp Foundation Grant	0	0	0	0	19,868	0
JVG Grant	0	0	0	0	30,836	36,529
McKinney-Vento Grant	0	0	3,900	0	0	0
ALL-in Virginia Spending Plan	0	0	670,617	0	0	0
Stronger Connections Grant	0	0	227,934	0	0	0
Extended School Year Grant	0	0	50,000	0	0	0
	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	FY24 Amended			
*** TOTAL EDUCATION CAPITAL EXPENDITURES***	18,249,348	17,336,256	25,513,650	20,215,967	18,544,928	16,030,656	
<b>EDUCATION CAPITAL OUTLAY EXPENSES****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Bond Issuance Costs	0	0	0	0	0	0	
Re-Alignment - Trailer Leases	0	0	0	0	0	0	
Middle School Gym Project	0	0	0	0	0	0	
2013 QZAB Loan Expenses - \$1.816	0	0	0	0	0	0	
SPM Roof Project	0	0	1,500,025	0	0	0	
2005 QZAB Bond Expenses	0	0	0	0	0	0	
Subsidy Grant Literary Fund	0	0	0	0	0	0	
Other Capital Expenses	0	330,237	0	0	0	0	
FHS Roof Project	0	0	1,500,025	0	0	0	
JPK Roof Replacement	0	0	0	0	0	0	
Charles St Gym Roof Repair	0	0	0	0	0	0	
Bleachers Replacement- Morton	0	0	0	0	0	0	
FHS Breezeway Enclosure	0	0	0	0	0	0	
Buses	0	0	0	0	0	0	
HVAC Replacement JPK	0	0	0	0	0	0	
Ovens	0	0	0	0	0	0	
Track Resurfacing	0	0	0	0	0	0	
PTAC Units	0	0	0	0	0	0	
<b>**TOTAL EDUCATION CAPITAL PROJ EXPENSES</b>	<b>0</b>	<b>330,237</b>	<b>3,000,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>***CAFETERIA FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Cafeteria Operating Expenses *****	0	0	0	0	0	0	
Labor Costs	452,538	452,538	499,961	521,016	576,250	475,282	
FICA	0	0	0	0	0	0	
VRS	0	0	0	0	0	0	
Group Life Insurance	0	0	0	0	0	0	
Hospitalization Insurance	0	0	0	0	0	0	
Other Labor Costs- Substitutes	0	0	0	0	0	0	
Staff Development	0	0	0	0	0	0	
Postage	0	0	0	0	0	0	
Travel	0	0	0	0	0	0	
Central Office Costs	0	0	0	0	0	0	
Food Costs	333,485	333,485	407,677	390,382	371,967	646,877	

Account Description	FY25 Interim		FY24 Amended Appropriation	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed				
Supplies	0	0	0	58,231	66,096	34,811
USDA Expenses	0	0	0	67,845	143,179	0
Miscellaneous	0	0	0	11,309	12,620	27,224
Prior Year's Deficit	0	0	0	0	0	0
Software Support	0	0	0	0	0	0
Capital Expense	0	0	0	76,507	0	2,570
Equipment Assistance Grant	0	0	0	0	0	0
<b>***TOTAL CAFETERIA FUND EXPENDITURES***</b>	<b>786,023</b>	<b>786,023</b>	<b>907,638</b>	<b>1,125,290</b>	<b>1,170,112</b>	<b>1,186,764</b>
<b>SCHOOL TEXTBOOK FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Bank Service Charges	0	0	0	165	101	25
Instruction - Textbooks	151,395	151,395	129,264	17,222	198,684	47,552
<b>*** TOTAL SCHOOL TEXTBOOK FUND EXPENDITURE!</b>	<b>151,395</b>	<b>151,395</b>	<b>129,264</b>	<b>17,387</b>	<b>198,785</b>	<b>47,577</b>
<b>GENERAL DEBT EXPENSES****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Principal-Series 2010 Bonds(1998A)	0	0	0	0	0	0
Amortization of Bond Costs	0	0	0	0	0	0
Other Financing Uses-Escrow Agent	0	0	0	0	0	1,815,604
2008 Bond - Cemetery Principal	0	0	0	0	0	0
VRA Refunding of 2013 RD Loan-Prin	0	0	0	0	0	60,000
Bleacher Debt	0	0	0	0	0	0
2001B Bond Principal SS Bldg	0	0	0	0	0	0
1992 Bond Principal Payment	0	0	0	0	0	0
1998 Bond Principal Payment	0	0	0	0	0	0
2003 Bond Principal Payment	0	0	0	0	0	0
2001B Bond Principal Payment	0	0	0	0	0	0
2001C Bond Principal Incubator	0	0	0	0	0	0
2008 Bond - Cemetery Interest	0	0	0	0	0	0
VRA Refunding of 2013 RD Loan-Inter	0	0	0	0	0	74,178
2003 Bond Interest	0	0	0	0	0	0
2001B Bond Interest - SS Bldg	0	0	0	0	0	0
2001B Bond Interest Payment	0	0	0	0	0	0
1992 Bond Interest Payment	0	0	0	0	0	0
1998 Bond Interest Payment	0	0	0	0	0	0
2001A Bond Interest Payment	0	0	0	0	0	0
Southampton Co. Share of Debt	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Appropriation	City Manager Proposed			
2001C Bond Int-Incubator(2012A Ref)	0	0	0	0	0	0	0
Administrative Service Fees	3,500	3,500	3,995	2,575	4,000	650	
Cost of Issuance	0	0	0	0	0	456,592	
Bleacher Interest	0	0	0	0	0	0	
Interest - Line of Credit	61,736	61,736	0	0	0	0	
Financing Costs	0	0	0	0	0	0	
Interest on Shell Building	0	0	0	0	0	0	
Debt payment Pretlow IDA Building	0	0	0	0	0	0	
Telecom Equipment	0	0	0	0	0	0	
2010 Refunding 1998A-Gen Fund	0	0	0	0	0	0	
2010 Refunding 2001B-SS Bldg	0	0	0	0	0	0	
2010 Refunding 2001B-City Bldg	0	0	0	0	0	0	
2010 Refunding 2003B-King Center	0	0	0	0	0	0	
2010 Refunding 1998A-Gen Fund Int	0	0	0	0	0	0	
2010 Refunding 2001B-SS Bldg Int	0	0	0	0	0	0	
2010 Refunding 2001B-City Bldg Int	0	0	0	0	0	0	
2010 Refunding 2003B-King Cntr Int	0	0	0	0	0	0	
2003 Refunding of Interest	0	0	0	0	0	0	
2012A Refinancing Principa (2010)	0	0	0	0	0	0	
2012A Refunding Prin(Ref of 2003C)	0	0	0	0	0	0	
2012B New Money Financing-Principal	0	0	0	0	0	0	
2012B Capital Projects New Money	0	0	0	0	0	0	
2012A Refinancing Interest(2010)	0	0	0	0	0	0	
2012A Refund Interest(Ref Of 2003C)	0	0	0	0	0	0	
2012B- New Money Financing-Interest	0	0	0	0	0	0	
2015A(Ref 2010)(2001B) City/Soc Serv Bld	0	0	0	0	0	0	
2015A(Ref2010)(2001B)Int. City/SS	0	0	0	0	0	0	
2015A(Ref 2010)(1998A/1992) Principal	0	0	0	0	0	0	
2015A(Ref2010)(1998A/1992) Interest	0	0	0	0	0	0	
2015A(Ref 2012B) New Money Principal	0	0	0	0	0	0	
2015A (Ref2012B) New Money Interest	0	0	0	0	0	0	
2015B(Ref 2012A)(2001B) City/Soc Ser Bld	0	0	0	0	0	0	
2015B(Ref2012A)(2001B)Interest	0	0	0	0	0	0	
2015B(Ref 2010)(2001B) City/Soc Serv Bld	0	0	0	0	0	0	

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation				
2015B(Ref2010)(2001B)Interest	0	0	0	0	0	0	0	0
2015B(Ref 2012A)(2001C) Principal	0	0	0	0	0	0	0	0
2015B(Ref2012A)(2001C) Interest	0	0	0	0	0	0	0	0
Financing Costs	0	0	0	0	0	0	0	0
2015B(Ref 2012A)(2003C) Principal	0	0	0	0	0	0	0	0
2015B(Ref 2012A)(2003C) Interest	0	0	0	0	0	0	0	0
2019B GO Principal	262,000	262,000	256,000	150,000	150,000	150,000	50,000	50,000
2019B GO Interest	118,638	118,638	125,550	129,600	129,600	133,650	168,000	168,000
2019 GO Taxable Refunding Principal	56,000	56,000	56,000	132,000	132,000	132,000	0	0
2019 GO Taxable Refunding Interest	153,443	153,443	154,664	157,409	157,409	160,062	160,062	160,062
2021A GO Principal	51,600	51,600	0	0	0	0	0	0
2021A GO Interest	136,176	136,176	136,176	136,176	136,176	73,762	0	0
2021B GO Taxable Refunding Principal	105,000	105,000	15,000	15,000	15,000	25,000	0	0
2021B GO Taxable Refunding Interest	40,485	40,485	40,784	41,085	41,085	22,525	0	0
2022 Tax Exempt GO Line of Credit Note	2,143,594	0	0	0	0	0	0	0
2023 GO Interest	371,559	371,559	0	0	0	0	0	0
****TRANSFERS****	0	0	0	0	0	0	0	0
Transfer to Capital Projects	0	0	2,000,000	3,255,582	3,255,582	2,093,764	1,557,047	1,557,047
<b>**TOTAL GENERAL DEBT FUND **</b>	<b>3,503,731</b>	<b>1,360,137</b>	<b>2,788,169</b>	<b>4,019,427</b>	<b>4,019,427</b>	<b>2,794,763</b>	<b>4,342,133</b>	<b>4,342,133</b>
<b>***SCHOOL DEBT FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
**SCHOOL DEBT EXPENSES**	0	0	0	0	0	0	0	0
Other Financing Uses-Escrow Agent	0	0	0	0	0	0	0	0
Principal Payments	335,000	335,000	330,000	344,000	344,000	339,000	2,520,429	2,520,429
VPSA Bond-King (Signet) 1992	0	0	0	0	0	0	0	0
Literary Fund Principal-Sch AC/Band	0	0	0	0	0	0	0	0
Bonds-3 Literary School Loans	0	0	0	0	0	0	0	0
Principal-92 G.O. Bonds-Schools	0	0	0	0	0	0	0	0
Principal 98 Bonds	0	0	0	0	0	0	0	0
99 VPSA School Bond Principal	0	0	0	0	0	0	0	0
Interest Payments	78,862	78,862	83,333	106,354	106,354	89,746	95,793	95,793
Interest-Literary Fund-AC/Band	0	0	0	0	0	0	0	0
Interest-3 Literary Loans	0	0	0	0	0	0	0	0
Interest-92 G.O. Bonds-Schools	0	0	0	0	0	0	0	0
Interest-98 Bonds	0	0	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY24 Amended				
99 VPSA Bond Interest	0	0	0	0	0	0	0	0
Modular Unit Lease-Purchase Payment	0	0	0	0	0	0	0	0
New Debt for Re-Alignment Plan	0	0	0	0	0	0	0	0
Administrative Service Fees	800	800	800	800	800	725	1,175	0
Cost of Issuance	0	0	0	143,594	0	0	0	0
Interest - School Roof Loan	0	0	0	0	0	0	0	0
Financing Costs	0	0	0	0	0	0	0	0
Other School Debt Expenses	0	0	0	0	0	0	0	0
Transfer To General Fund	0	0	0	2,000,000	0	0	0	0
<b>**TOTAL SCHOOL DEBT FUND **</b>	<b>414,662</b>	<b>414,662</b>	<b>414,133</b>	<b>2,594,747</b>	<b>429,471</b>	<b>0</b>	<b>2,617,397</b>	<b>0</b>
<b>WATER FUND EXPENDITURES****</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
**WATER SERVICE**	0	0	0	0	0	0	0	0
Salaries and Wages - Regular	327,349	337,174	327,348	215,210	200,711	177,622	23,425	0
Salaries and Wages - Overtime	30,000	30,000	25,000	24,777	28,649	0	0	0
Salaries and Wages - Part time	0	0	0	0	0	0	0	0
FICA	25,046	25,798	25,042	17,782	17,585	14,684	20,381	0
Retirement - VRS	44,095	40,494	44,094	-17,300	24,014	0	0	0
VA Local Disability Program - VRS	1,974	1,771	0	0	0	0	0	0
Hospitalization/Medical Plans	65,124	71,676	65,364	63,569	111,447	28,890	0	0
Health Savings Plan	600	600	0	275	0	0	0	0
Group Life Insurance	4,391	4,522	4,386	7,227	-5,589	7,964	0	0
Unemployment Claims	0	0	0	0	0	0	0	0
Workmen's Compensation	9,759	10,051	9,755	6,310	7,621	7,789	0	0
Adjustment Pay	0	763	758	379	758	541	0	0
Contractual Services	75,000	75,000	75,000	77,808	96,667	144,573	0	0
Pro Rata Connection Fees	0	0	0	0	56,000	7,000	0	0
Repairs & Maintenance-Vehicles	20,000	20,000	20,000	13,393	6,245	16,000	0	0
Advertising	3,000	3,000	2,000	2,000	2,000	1,411	0	0
Utilities - Electric Service	74,000	74,000	62,000	61,766	57,510	51,848	0	0
Utilities - Water and Sewer Service	150	150	500	469	425	0	0	0
Telecommunications	14,116	14,116	14,116	10,415	10,680	10,711	0	0
Insurance - Other Property	1,920	2,112	2,118	2,118	1,808	1,695	0	0
Insurance - Vehicles	6,801	7,482	6,321	6,321	5,572	5,306	0	0
Insurance - General Liability	3,482	3,831	2,780	2,780	2,401	2,029	0	0

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Appropriation	Appropriation			
Travel-Convention and Education	5,500	5,500	6,000	6,000	917	1,001	260
Dues and Association Memberships	3,800	3,800	3,600	3,600	3,550	3,516	4,164
Taxes to Counties	37	50	37	37	36	36	33
State Permits-Licenses-Fees	10,500	10,500	10,500	10,500	10,425	10,425	10,251
Repair & Maintenance Supplies	40,000	40,000	68,511	68,511	39,959	60,178	13,426
Vehicle Supplies - Fuel	21,000	21,000	21,000	21,000	11,107	5,782	209
Uniforms & Wearing Apparel	4,500	4,500	4,500	4,500	5,836	1,929	4,301
Safety Equipment	1,000	1,000	1,000	1,000	557	883	32
Sand, Stone & Topsoil	20,000	20,000	20,000	20,000	25,547	11,275	11,891
Supplies - Chlorine -Wells	11,000	11,000	9,000	9,000	11,302	7,953	7,293
Well Operations	40,000	40,000	40,000	40,000	31,815	37,830	21,931
Depreciation - Water	0	0	0	0	552,957	534,829	499,076
Machinery & Equipment	20,000	20,000	20,000	20,000	6,004	13,328	7,160
Water Meter Purchases	50,000	50,000	65,000	65,000	39,488	39,398	28,075
Motor Vehicles-Service Vehicles	0	0	40,000	40,000	0	30,217	0
Water Line-Rehabilitations	250,000	750,000	25,000	25,000	25,404	47,546	0
SEWER SERVICE *****	0	0	0	0	0	0	0
Salaries and Wages - Regular	73,190	75,386	73,190	73,190	54,671	28,708	33,366
Salaries and Wages - Overtime	22,800	22,800	7,000	7,000	13,260	2,588	1,632
Salaries and Wages - Part time	0	0	0	0	0	0	0
FICA	5,600	5,768	5,599	5,599	4,879	2,344	1,848
Retirement - VRS	9,859	9,054	9,859	9,859	8,045	3,807	3,446
VA Local Disability Program - VRS	623	559	0	0	0	0	0
Hospitalization/Medical Plans	13,992	15,540	23,400	23,400	13,117	13,844	12,491
Health Savings Account	0	0	0	0	0	0	0
Group Life Insurance	981	1,011	981	981	801	432	396
Unemployment Claim	0	0	0	0	0	0	0
Workmen's Compensation	864	890	864	864	599	743	842
Adjustment Pay	0	218	217	217	162	162	108
Contractual Services	80,000	80,000	80,000	80,000	78,898	70,889	59,707
Repairs & Maintenance-Equipment	9,000	9,000	9,000	9,000	3,338	6,177	5,330
Repairs & Maintenance-Pump Stations	40,000	40,000	40,000	40,000	68,490	39,165	17,734
Utilities - Electric Service	17,000	17,000	17,000	17,000	17,493	16,773	18,065
Utilities - Water/Sewer Service	2,400	2,400	2,400	2,400	2,077	2,584	2,189

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Appropriation	Proposed			
Insurance - Other Property	1,734	1,908	638	637	544	504	
Vehicle Insurance	6,801	7,482	6,321	6,321	5,572	5,306	
Insurance - General Liability	1,975	2,173	1,577	1,577	1,362	1,151	
Dues and Association Memberships	625	629	506	380	375	0	
Repairs & Maintenance Supplies	40,000	40,000	40,000	40,330	41,142	38,286	
Vehicle Supplies - Fuel	14,000	14,000	14,000	11,050	14,833	10	
Uniforms & Shoe Allowance	1,935	1,935	1,650	1,511	1,548	1,270	
Safety Equipment	1,000	1,000	1,000	917	909	927	
Sewer System Improvements	351,689	1,000,000	169,303	6,270	9,650	0	
Sewer CIPP - YR 1	0	0	9,788	46,656	211,096	0	
WASTE WATER TREATMENT PLANT *****	0	0	0	0	0	0	
Salaries and Wages - Regular	201,454	207,499	201,453	184,481	159,110	151,367	
Salaries and Wages - Overtime	35,000	35,000	20,000	29,771	27,813	23,382	
FICA	15,414	15,876	15,411	16,794	14,529	12,839	
Retirement - VRS	27,882	24,940	27,136	25,843	19,256	17,263	
VA Local Disability Program - VRS	747	670	0	0	0	0	
Hospitalization/Medical Plans	37,140	40,596	27,732	25,851	25,368	26,456	
Health Savings Plan	0	0	0	0	0	600	
Group Life Insurance	2,703	2,782	2,699	2,571	2,187	1,970	
Unemployment Claims	0	0	0	0	0	0	
Workmen's Compensation	2,379	2,451	2,377	1,707	2,115	2,413	
Adjustment Pay	0	436	434	433	487	352	
Professional Services	30,000	30,000	50,700	24,000	28,780	24,000	
Repairs & Maintenance-Vehicles	0	0	0	0	0	0	
Repairs & Maintenance-Equipment	5,000	5,000	10,000	2,001	4,551	3,753	
Contracted Sludge Disposal	120,000	120,000	115,000	147,614	131,934	118,484	
Contracted Testing - Lab	45,000	45,000	45,000	54,519	46,149	39,164	
Utilities - Electric Service	150,000	150,000	150,000	145,970	168,343	148,117	
Postal Services	50	50	50	20	24	18	
Telecommunications	4,768	4,768	4,768	3,696	3,208	3,075	
Flood Insurance	8,100	8,910	58,000	8,099	57,067	55,321	
Other Property Insurance	8,181	9,000	10,334	10,334	5,411	4,552	
Vehicle Insurance	1,076	1,184	390	390	770	754	
Insurance - General Liability	988	1,087	788	788	681	575	



Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation			
Travel-Convention and Education	500	500	2,500		168	1,590	80
Permits/State Licenses/ Fines	10,500	10,500	9,800		9,657	9,529	9,379
Repairs & Maintenance Supplies	55,000	55,000	55,000		58,563	41,130	36,987
Vehicle Supplies - Fuel	1,750	1,750	1,750		0	542	0
Uniforms & Wearing Apperal	3,000	3,000	3,000		2,849	2,489	3,048
Chemical Supplies-Ferric Chloride	83,000	83,000	83,000		88,668	97,104	85,812
Chemical Supplies-Polymer	0	0	0		7,000	16,804	9,500
Safety Equipment & Supplies	1,000	1,000	1,000		913	986	304
Ultra-Violet Construction	8,000	8,000	8,000		10,866	1,561	5,012
Other Capital Expenses	80,000	600,000	59,300		31,429	40,524	0
Wastewater Treatment Plant Upgrade	0	0	590,000		0	0	0
TRANSFERS *****	0	0	0		0	0	0
Transfer To General Fund -Services	373,442	365,108	373,442		407,055	407,055	407,055
Transfer To Gen Fund-IN Lieu Taxes	26,460	26,460	26,460		26,460	26,460	26,460
Transfer To General Fund	0	300,000	0		195,000	195,000	195,000
Transfer Gen Fund-Debt Restructure	0	0	0		0	0	0
Transfer to Capital Projects	0	0	214,200		0	0	435,833
DEBT SERVICE *****	0	0	0		0	0	0
Redemption of Principal	6,000	6,000	310,000		0	0	0
Interest on Debt	15,834	15,834	26,796		34,336	46,058	42,077
Administrative Service Fees	3,167	3,167	3,167		3,167	0	0
<b>**TOTAL WATER AND SEWER FUND **</b>	<b>3,243,747</b>	<b>5,233,211</b>	<b>4,044,710</b>		<b>3,202,692</b>	<b>3,490,491</b>	<b>3,225,584</b>
<b>*** SOLID WASTE EXPENDITURES ***</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
**SOLID WASTE**	0	0	0		0	0	0
Salaries and Wages - Regular	261,962	269,824	261,931		198,999	135,760	138,015
Salaries and Wages - Overtime	0	3,000	3,000		322	4,022	582
Fica	20,046	20,871	20,038		14,273	10,083	10,611
Retirement - VRS	35,291	31,462	35,282		4,782	14,446	16,137
Va Local Disability Program - VRS	1,557	1,153	1,518		0	0	0
Hospitalization/Medical Plans	53,520	53,520	73,320		46,849	41,414	40,676
Health Savings Account	600	600	600		600	600	825
Group Life Insurance	3,516	3,515	3,510		3,939	-5,328	1,251
Workmen's Compensation	18,109	18,107	18,100		12,858	18,370	16,246
Adjustment Pay	0	872	867		711	514	975

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	FY23 Actual			
Repairs & Maintenance - Vehicles	80,000	80,000	74,602	61,571	75,520	58,373	
Tipping Fees	297,000	297,000	316,000	272,727	268,102	220,537	
Other Fees	53,000	53,000	48,500	33,411	24,516	141,746	
Telecommunications	480	480	480	480	570	611	
Insurance - Motor Vehicles	11,237	12,361	11,357	11,357	6,162	7,072	
Repairs & Maintenance Supplies	5,000	5,000	5,000	22	40	3,510	
Vehicle Supplies	60,000	60,000	60,000	44,079	50,118	36,494	
Uniforms and Wearing Apparel	4,850	4,850	4,400	3,148	2,235	3,206	
Safety Supplies & Equipment	3,000	3,000	3,000	278	0	983	
Garbage Containers	30,000	30,000	60,000	60,340	43,060	29,061	
Garbage Truck	325,000	325,000	0	205,382	0	0	
Capital - Reserves	0	0	125,075	0	0	3,133	
**TRANSFERS**	0	0	0	0	0	0	
Transfer To General Fund -Services	255,789	267,951	255,789	287,391	287,391	287,391	
Transfer to General Fund	0	100,000	0	0	100,000	0	
Transfer to Economic Development	0	0	0	0	0	0	
Transfer to Capital Projects	0	0	0	0	0	0	
**DEBT SERVICE**	0	0	0	0	0	0	
Principal Payment	17,400	17,400	10,000	0	0	0	
Interest on Debt	12,796	12,796	18,533	2,622	278	566	
Interest on Debt	0	0	0	9,117	13,437	7,512	
Cost of Issuance	0	0	0	0	0	16,316	
<b>**TOTAL SOLID WASTE FUND **</b>	<b>1,550,153</b>	<b>1,671,762</b>	<b>1,410,902</b>	<b>1,275,258</b>	<b>1,091,311</b>	<b>1,041,829</b>	
<b>*** AIRPORT FUND ***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
**AIRPORT SERVICE**	0	0	0	0	0	0	
Salaries and Wages - Regular	52,347	53,918	52,347	49,855	41,254	42,498	
Salaries and Wages - Overtime	5,000	5,000	0	3,281	3,282	1,970	
Salaries and Wages - Part time	0	0	0	0	0	0	
FICA	4,005	4,508	4,005	3,836	3,296	3,180	
Retirement - VRS	7,051	6,476	7,051	19,172	4,814	4,664	
VA Local Disability Program - VRS	0	399	0	0	0	0	
Pension Expense Airport	0	0	0	0	-4,797	559	
Hospitalization/Medical Plans	9,168	10,176	9,168	31,465	17,665	8,629	
Health Savings Account	600	600	600	600	600	600	

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	FY24 Amended Appropriation	FY23 Actual			
Group Life Insurance	702	723	701	4,547	98	259	
Workmen's Compensation	1,047	1,079	1,047	679	631	896	
Adjustment Pay	108	109	109	108	108	162	
PTO & Sick Leave Expense - Accrued	0	0	0	0	0	0	
Contractual Services	2,800	2,800	6,000	1,131	286	340	
Repairs & Maintenance-Vehicles	5,000	5,000	5,000	3,756	6,271	3,431	
Repairs & Maintenance-Other	6,000	6,000	5,000	8,905	8,211	5,488	
Maintenance Service Contracts	6,200	6,200	6,200	7,648	6,035	5,369	
Advertising	0	0	0	0	259	1,032	
Utilities - Electric Service	12,000	12,000	13,000	12,948	13,888	13,035	
Utilities - Water/Sewer Service	4,000	4,000	5,000	4,912	-308	2,208	
Postal Services	160	160	120	52	91	100	
Telecommunications	2,700	2,700	2,700	4,553	5,851	7,128	
Other Property Insurance	0	3,410	3,100	3,033	2,050	2,190	
Motor Vehicle Insurance	0	1,650	1,500	1,409	3,059	1,378	
Liability Insurance	0	11,688	8,500	8,500	7,155	7,223	
Travel-Conventions & Education	0	0	0	0	0	0	
Dues and Association Memberships	150	150	0	0	50	119	
Office Supplies	1,000	1,000	1,000	1,389	565	1,201	
Housekeeping & Janitorial Supplies	200	200	200	76	77	25	
Repairs & Maintenance Supplies	3,000	3,000	3,000	260	2,890	1,841	
Vehicle Supplies	1,500	1,500	0	0	0	1,213	
Uniforms & Shoes	300	300	100	294	412	949	
Merchandise for Resale - Misc	0	0	0	0	0	0	
Merchandise for Resale - Jet Fuel	25,000	25,000	20,000	40,596	8,634	-732	
Merchandise for Resale - AVGAS	15,000	15,000	15,000	36,331	12,366	12,537	
Weather Radar Service & Air Inc	0	0	0	0	0	0	
Depreciation - Airport	0	0	0	305,252	318,045	347,817	
Capital Outlay - Airport	0	0	0	0	0	0	
Communication Equipment	0	0	0	0	0	0	
Motor Vehicles	0	0	0	0	0	0	
Computer Equipment	0	0	0	956	0	0	
Reserve	0	0	0	0	0	0	
	0	0	0	0	0	0	

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY21 Actual
	City Manager	Proposed	Proposed	Appropriation		
Reserve		0	0	0	0	0
Premium Pay		0	0	0	2,153	0
***CAPITAL OUTLAY***		0	0	0	0	0
Mower		0	0	0	0	0
Design Parrallel Taxiway		0	0	0	0	0
Runway Lighting Construction		0	0	0	0	0
Tree Clearing Project		0	0	0	0	0
Partial Parrallel Taxiway Extension		0	0	0	0	0
Pavement Surface Project		0	0	0	149,402	8,395
Master Plan Update		0	0	0	16,748	0
Airport Sink Hole		0	0	0	59,880	0
Reserve for Fund Balance		0	0	0	0	0
**TRANSFERS**		0	0	0	0	0
Transfer To General Fund-Services		19,284	19,284	20,271	20,612	20,612
Transfer to General Fund		0	0	0	0	0
Transfer to Capital Projects		0	0	0	0	0
**DEBT SERVICE**		0	0	0	0	0
Amortization Expense		0	0	0	0	0
Retirement of Notes Payable		0	0	0	0	0
Interest On Debt		0	0	0	0	4
Telecom Equipment		0	0	0	0	0
<b>**TOTAL AIRPORT FUND **</b>		<b>184,322</b>	<b>204,030</b>	<b>190,719</b>	<b>802,190</b>	<b>494,004</b>
<b>***ELECTRIC FUND***</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
ELECTRIC SERVICES****		0	0	0	0	0
Salaries and Wages - Regular		1,028,626	1,059,493	1,050,567	720,702	606,124
Salaries and Wages - Overtime		75,000	75,000	60,000	99,946	85,625
Salaries and Wages - Part time		0	35,107	35,088	26,058	23,784
FICA		81,383	89,562	91,468	62,885	52,870
Retirement - VRS		145,201	127,245	156,328	23,405	71,145
VA Local Disability Program - VRS		0	5,962	0	0	0
Pension Expense Electric		0	0	0	0	-70,894
Hospitalization/Medical Plans		149,136	165,660	169,104	125,510	150,893
Health Savings Plan		0	600	0	200	0
Group Life Insurance		13,789	14,205	15,552	10,071	-1,900
						-2,095

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Appropriation	FY23 Actual		
Unemployment Insurance	0	0	0	0	0	0
Workmen's Compensation	8,536	8,793	10,709	10,638	10,081	13,158
Adjustment Pay	2,166	6,159	2,166	1,543	1,299	1,299
PTO & Sick Leave Expense - Accrued	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Contracted Services - IT	0	0	0	0	0	0
System Study	50,000	50,000	50,000	0	0	0
Contractual Services	386,000	386,000	209,000	138,706	177,673	139,932
Repairs & Maintenance-Vehicles	30,000	30,000	30,000	74,501	25,890	22,896
Repairs & Maintenance-Equipment	6,000	6,000	6,000	5,922	3,165	6,723
Maint. Service Contracts-Generator	20,000	10,000	20,000	895	762	23,732
Maintenance SCADA	28,000	28,000	25,000	21,060	23,133	16,487
Generation Maintenance	200,000	200,000	91,000	45,287	68,702	39,461
Generation Fuel	140,000	100,000	140,000	102,838	62,254	20,000
Advertising	1,500	0	1,500	0	0	0
Utilities - Electric Service	17,000	20,000	17,000	19,296	22,762	15,734
Utilities - Water/Sewer Service	900	1,500	900	874	882	885
Postal Services	175	175	175	23	110	14
Telecommunications	14,832	14,832	14,832	12,377	14,444	14,593
Insurance - Flood	0	0	0	0	0	0
Other Property Insurance	4,000	4,400	4,000	5,751	7,696	3,980
Insurance-Motor Vehicles	10,000	11,000	10,000	10,406	8,813	9,784
Insurance - General Liability	6,000	6,600	6,000	7,801	5,893	5,694
Travel-Subsistence and Lodging	10,000	11,000	8,000	6,997	3,889	3,912
Travel-Convention and Education	0	0	0	0	65	50
Dues and Association Memberships	15,000	15,000	15,000	11,588	11,909	11,113
Claims	500	500	500	0	0	0
Miscellaneous Expense	0	0	0	254	1,335	0
Water Heater Rebate Program	500	500	500	0	0	100
Taxes to Counties	950	950	950	909	894	836
Office Supplies	3,000	3,000	3,000	2,035	2,087	2,016
Repairs & Maintenance Supplies	160,000	160,000	100,000	128,245	70,837	77,809
Vehicle Supplies - Fuel	35,000	35,000	35,000	38,293	33,323	20,607
Vehicle Supplies	1,800	1,800	1,800	180	0	1,066

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation			
Uniforms & Shoes	17,000	17,000	15,000	15,000	13,898	8,993	12,157
Educational & Technical Supplies	10,000	10,000	10,000	10,000	9,787	5,232	2,085
Energy For Resale	7,740,007	7,740,007	8,331,651	8,331,651	8,629,076	9,011,416	8,511,302
Energy for Resale-Fuel Adjustment	2,197,052	2,197,052	4,403,588	4,403,588	3,616,327	1,849,877	288,639
Energy for Resale - True Up	600,000	600,000	600,000	600,000	0	0	0
Miscellaneous Materials	14,000	14,000	7,000	7,000	11,966	3,865	1,303
Meter Supplies	6,000	6,002	6,000	6,000	5,064	1,842	4,097
Small Tools	25,000	10,000	10,000	10,000	9,275	8,723	6,804
Depreciation	0	0	0	0	298,511	319,089	319,851
Capital Outlay - Expended	0	0	0	0	0	0	0
Capital Outlay - Electric	0	0	0	0	0	0	0
Premium Pay	0	0	0	0	0	24,760	0
Automated Gates	500	500	656	656	56,344	0	0
Cost of Issuance	0	0	0	0	0	0	0
ELECTRIC CAPITAL OUTLAY *****	0	0	0	0	0	0	0
Miscellaneous Equipment	25,000	10,000	10,000	10,000	36,054	7,284	6,297
Office Furniture & Equipment	1,500	1,500	1,500	1,500	1,500	1,505	686
Automotive	100,000	100,000	80,000	80,000	23,163	0	0
Computer	6,000	0	6,000	6,000	4,332	2,112	2,908
Meters	40,000	40,000	40,000	40,000	79,205	26,682	4,556
Transformers	100,000	100,000	590,000	590,000	45,342	47,005	46,171
Capacitors	0	0	0	0	0	0	0
Wire	60,000	60,000	30,000	30,000	23,457	11,180	15,948
Poles	30,000	30,000	20,000	20,000	19,609	18,886	12,679
Underground Equipment Upgrade	0	0	0	0	0	0	0
Street Light Fixtures	25,000	25,000	25,000	25,000	32,266	20,233	0
Load Management	5,000	0	10,000	10,000	0	0	0
Automatic Meter Readers	0	0	0	0	0	0	0
New Circuit	310,000	160,000	91,563	91,563	30,268	55,358	24,206
Mechanic St Generator Rebuild	0	0	0	0	0	0	0
Digger Truck	0	0	0	0	0	0	0
Reserve for Capital Expenditures	0	0	0	0	0	0	0
Reserve for Cash Replenishment	0	0	0	0	0	0	0
Reserve for Contingencies	0	0	0	0	0	0	0

Account Description	FY25 Interim		FY24 Amended		FY22 Actual	FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation				
TRANSFERS *****	0	0	0	0	0	0	0	0
Transfer to General Fund-Services	667,606	706,752	667,606	651,295	651,295	651,295	651,295	651,295
Transfer General Fund-In Lieu Taxes	59,282	59,282	59,282	59,282	59,282	59,282	59,282	59,282
Transfer To General Fund	1,799,993	1,799,993	1,799,993	1,799,993	1,799,993	1,799,993	1,644,393	1,644,393
General Fund - Collections	0	0	0	0	0	0	0	0
Transfers To Other Funds	0	0	0	0	0	0	0	0
Transfer Gen Fund-Debt Restructure	0	0	0	0	0	0	0	0
Lease Payments - Trucks	0	0	0	0	0	0	0	0
Transfer to Capital Projects	0	0	0	-97,027	1,052,550	1,052,550	0	0
DEBT SERVICE *****	0	0	0	0	0	0	0	0
Amortization of Bond Costs	0	0	0	0	0	0	0	0
Principal Payments on Bonds	160,000	160,000	160,000	0	0	0	0	0
Principal Payments on Notes	0	0	0	0	0	0	0	0
Interest Payments On Bonds	72,117	72,117	76,437	88,119	97,502	97,502	90,227	90,227
Interest Payments On Notes	0	0	0	0	0	0	0	0
Interest on Deposits	0	0	0	0	0	0	0	0
Lease Payments - Truck	0	0	0	0	0	0	0	0
<b>**TOTAL ELECTRIC FUND **</b>	<b>16,716,051</b>	<b>16,603,248</b>	<b>19,432,415</b>	<b>17,162,299</b>	<b>16,560,208</b>	<b>12,911,365</b>	<b>12,911,365</b>	<b>0</b>
<b>***ECONOMIC DEVELOPMENT FUND***</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
***FRANKLIN BUSINESS CENTER EXPENSES***	0	0	0	0	0	0	0	0
Salaries and Wages - Regular	0	0	0	0	0	0	0	0
Salaries and Wages - Overtime	0	0	0	0	0	0	0	0
Salaries and Wages - Part Time	22,213	22,620	22,215	18,838	18,092	18,092	9,632	9,632
FICA	1,700	1,731	1,700	1,440	1,326	1,326	703	703
Retirement - VRS	0	0	0	0	0	0	0	0
Hospitalization/Medical Plans	0	0	0	0	0	0	0	0
Group Life Insurance	0	0	0	0	0	0	0	0
Workmen's Compensation	269	274	295	303	344	344	366	366
Adjustment Pay	0	82	82	81	81	81	0	0
Contractual Services	0	1,000	1,000	0	0	0	0	0
Repairs and Maintenance - Other	10,000	10,000	10,000	3,837	9,798	9,798	3,840	3,840
Maintenance Service Contracts	36,988	36,988	36,542	31,328	30,090	30,090	37,588	37,588
Utilities - Electric Service	90,000	90,000	90,000	73,783	82,102	82,102	69,602	69,602
Utilities - Water/Sewer Service	1,200	1,200	1,200	949	1,232	1,232	1,126	1,126

Account Description	FY25 Interim		FY24 Amended		FY23 Actual	FY22 Actual	FY21 Actual
	FY25 Requested	City Manager Proposed	Proposed	Appropriation			
Telecommunications	5,032	5,032	5,032	5,032	2,363	2,045	2,693
Other Property Insurance	11,182	12,300	6,235	6,235	8,491	9,399	8,802
Housekeeping & Janitorial Supplies	4,500	4,500	4,500	4,500	1,586	17	2,802
Repairs & Maintenance Supplies	5,000	5,000	5,000	5,000	4,571	6,457	5,630
Business Drive Road Project	0	0	0	0	0	0	0
****JOINT ECONOMIC DEVELOPMENT****	0	0	0	0	0	0	0
Payment to FSEDI-Hollingsworth	0	0	0	0	0	0	0
Payment to Joint Economic Dev	0	0	0	0	100,000	100,000	100,000
Payment to Downtown Development Activity	0	0	0	0	0	0	0
*** TRANSFERS OUT	0	0	0	0	0	0	0
Transfer to Debt Service	0	0	0	0	0	0	0
Transfer to Debt Service	0	0	0	0	0	0	0
<b>**TOTAL ECON DEVELOPMENT FUND **</b>	<b>188,084</b>	<b>190,727</b>	<b>183,801</b>	<b>183,801</b>	<b>247,570</b>	<b>260,984</b>	<b>242,783</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>82,202,376</b>	<b>81,772,625</b>	<b>99,291,610</b>	<b>85,414,497</b>	<b>77,414,799</b>	<b>68,130,777</b>	