



BROADWAY TOWN COUNCIL SPECIAL CALLED WORKSHOP MEETING AGENDA

DATE: Monday, April 28, 2025
TIME: 5:00 P.M. – 7:00 P.M.
PLACE: Council Chambers of the Broadway Town Office

- I.** Call Meeting to Order – Mayor David L. Jordan
- II.** New Business
 - A. Discussion of FY 25-26 Budget draft
- III.** Other Business
- IV.** Adjournment

Updated 4/8/25

REVENUES:

- 10-3000-115 DMV Fees**
Monies received when DMV stops are released
- 10-3000-120 Bank Capital Stock**
Received from 3 banks (Truist, United & F&M) May/June – based on prior year
- 10-3000-130 Business License**
Calculated on gross receipts from businesses in town
- 10-3000-140 Fines & Forfeitures**
Tickets & court fines – Received from the County
- 10-3000-160 RE Tax**
.10/100
- 10-3000-165 PP Tax**
.61/100 – was increased FY23 when vehicle decal was eliminated
- 10-3000-170 Sales Tax**
Received monthly from Rockingham County
- 10-3000-180 Utility Tax**
SVEC, Columbia, Dom VA Power, Comcast received monthly
- 10-3000-190 Telecommunications Tax**
- 10-3000-200 Trash Fees**
Increase CPI + 4%
FY26 = 6.8% (2.8 + 4)
- 10-3000-210 Meals Tax**
6% received monthly
- 10-3000-220 Cigarette Tax**
.25/per stamp
- 10-3000-230 Transient Occupancy Tax**
7% AirBnb, short-term rentals
- 10-3100-110 Rolling Stock**
From Commonwealth in August

Updated 4/8/25

- 10-3100-115 PPRTA**
From Commonwealth – reflected in asset account 10-1100-355 and is received in August
- 10-3100-130 Law Enforcement**
599 Grant & DUI/DMV – Received qrtly from State
- 10-3100-135 Fire Programs Fund**
Pass through to VFD
- 10-3100-140 Transportation Funding**
Received Qrtly from State
- 10-3100-150 Police Grants**
- 10-3100-160 Zoning Fees**
\$50 minimum or \$1.00/\$1,000 of estimated value of new construction or remodel, whichever is greater. Accessory buildings & signs \$50 flat fee. Includes land use permits
- 10-3100-190 Farmland Lease**
Current tenant pays \$5,000 x2 per year, May 1 & Jan 1
- 10-3100-200 Penalties**
- 10-3100-210 Other**
Includes accident report fee (\$25)
- 10-3100-220 Arts Grant**
From Commonwealth received in February
- 10-3100-230 Interest income**
Earned income on bank accounts/investments
- 10-3100-250 Transfer**
To balance budget
- 10-3100-270 Pool Admissions**
- 10-3100-275 Pool Concessions**

Updated 4/8/25

- 10-3100-280 Park Operations**
Rental fees for shelters – \$35/4 hr. increments (large shelter) & \$25/4 hr. increments (small shelters)
- 10-3100-285 Farmers Market**
Booth rentals (number of spots @ \$120/season or \$15/per Saturday)
- 10-3100-300 Donations**
For other projects, **includes NNO donations**
- 10-3100-500 Community Events**
Sponsors for Easter Egg hunt, **Movie night, Tree lighting, Halloween fest**

- 20-3000-190 Lease fees**
TDS (\$2,000/mo), T-Mobile (\$2,098/mo)
- 20-3000-210 Water Rent**
Water billing
FY26 increase 3%
- 20-3000-220 Sale of Materials**
Includes meters for new connections
- 20-3100-170 Connection Fees**
Based on new connections (\$6,500 per each connection) this includes meter @ \$500 which is reflected in 20-3000-220 sale of materials account
Out-of-town connection fee 150% above in-town fee
- 20-3100-200 Penalties**
- 20-3100-210 Other**
Reconnection fees for UB customers who were disconnected for non-payment
- 20-3100-230 Interest Income**
Earned income on investments (LGIP)
- 20-3100-250 Transfer**
To balance budget

Updated 4/8/25

30-3000-210 Sewer Rent

Sewer billing

FY26 increase 3%

30-3100-170 Connection Fees

Based on new connections (\$6,100 per each connection)

Out-of-town connection fee 150% above in-town fee

30-3100-175 Bio-Solids

Pilgrim, Cargill, Town of New Market, Timberville

This is a volatile figure as it depends on weather & flow.

30-3100-180 Wastewater Contract Fees

Contracts Pilgrim, Cargill, Town of New Market, Timberville

Increase each year by CPI-U until 2037 except Timberville. Timberville can only increase by 1%.

30-3100-230 Interest Income

Earned income on investments (LGIP)

REVENUES

GENERAL		P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
10-3000-110	Rev. Auto Tags	\$ 527	\$ 527	\$ -	\$ -	\$ -
10-3000-115	Rev. DMV Fees	\$ 3,963	\$ 5,343	\$ 1,500	\$ 3,270	\$ 3,000
10-3000-120	Rev. Bank Capital Stock	\$ 95,000	\$ 110,037	\$ 90,000	\$ -	\$ 90,000
10-3000-130	Rev. Business License	\$ 100,000	\$ 105,163	\$ 139,676	\$ 170,472	\$ 175,000
10-3000-140	Rev. Fines & Forfeitures	\$ 8,000	\$ 10,428	\$ 8,000	\$ 8,912	\$ 9,000
10-3000-160	Rev. RE Tax	\$ 296,400	\$ 285,045	\$ 413,265	\$ 421,045	\$ 425,000
10-3000-165	Rev. PP Tax	\$ 245,644	\$ 240,504	\$ 220,000	\$ 254,977	\$ 250,000
10-3000-170	Rev. Sales Tax	\$ 339,000	\$ 348,193	\$ 325,000	\$ 327,418	\$ 320,000
10-3000-180	Rev. Utility Tax	\$ 75,000	\$ 69,183	\$ 69,000	\$ 57,557	\$ 65,000
10-3000-190	Rev. Telecommunications Tax	\$ 25,600	\$ 21,344	\$ 27,000	\$ 23,144	\$ 27,000
10-3000-200	Rev. Trash Fees	\$ 237,000	\$ 233,623	\$ 308,730	\$ 285,912	\$ 320,000
10-3000-210	Rev. Meals Tax	\$ 320,000	\$ 337,160	\$ 270,000	\$ 285,146	\$ 292,000
10-3000-220	Rev. Cigarette Tax	\$ 65,000	\$ 69,005	\$ 60,000	\$ 51,750	\$ 57,000
10-3000-230	Rev. Transient Occupancy Tax	\$ 22,900	\$ 27,336	\$ 15,000	\$ 22,827	\$ 20,000
10-3100-110	Rev. Rolling Stock	\$ 3,100	\$ 3,067	\$ 3,000	\$ 3,359	\$ 3,100
10-3100-115	PPTRA Rev. Fr Commonwealth	\$ 33,000	\$ -	\$ 33,000	\$ -	\$ -
10-3100-130	Rev. Law Enforcement	\$ 129,284	\$ 148,185	\$ 60,000	\$ 77,885	\$ 60,000
10-3100-135	Rev. Fire Programs	\$ 18,775	\$ 18,775	\$ 15,000	\$ 21,371	\$ 21,000
10-3100-140	Rev. Transportation Funding	\$ 622,492	\$ 629,989	\$ 600,000	\$ 646,995	\$ 650,000
10-3100-150	Rev. Police Grants	\$ 5,000	\$ 4,397	\$ -	\$ 3,027	\$ -
10-3100-160	Rev. Zoning Fees	\$ 19,400	\$ 19,662	\$ 7,000	\$ 4,979	\$ 4,000
10-3100-190	Rev. Farm Land Lease	\$ 14,000	\$ 5,000	\$ 14,000	\$ 5,000	\$ 10,000
10-3100-195	Rev. Interest	\$ 370	\$ 383	\$ -	\$ 249	\$ -
10-3100-200	Rev. Penalties	\$ 4,900	\$ 4,884	\$ 4,000	\$ 11,462	\$ 5,000
10-3100-210	Rev. Other	\$ 350	\$ 224	\$ 500	\$ 390	\$ 500
10-3100-220	Rev. Arts Grant	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ -

10-3100-230	Rev. Interest Income	\$	1,500	\$	1,897	\$	1,000	\$	249	\$	500
10-3100-250	Rev. Transfer	\$	416,577	\$	13,001	\$	197,979	\$	-	\$	199,400
10-3100-270	Rev. Pool Admissions	\$	49,068	\$	62,737	\$	40,000	\$	26,319	\$	35,000
10-3100-275	Rev. Pool Concessions	\$	21,332	\$	26,268	\$	20,000	\$	9,223	\$	15,000
10-3100-280	Rev. Park Operations	\$	9,600	\$	3,645	\$	2,500	\$	1,280	\$	2,000
10-3100-285	Rev. Farmers Market	\$	1,925	\$	2,565	\$	-	\$	725	\$	600
10-3100-300	Rev. Donations	\$	14,366	\$	14,966	\$	-	\$	12,747	\$	10,000
10-3100-305	Rev. Police Donations	\$	-	\$	-	\$	-	\$	500	\$	-
10-3100-500	Rev. Community Events	\$	815	\$	815	\$	-	\$	8,710	\$	7,000
TOTAL FY25: \$ 2,949,650										TOTAL FY26: \$ 3,076,100	

WATER

		P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
20-3000-190	Rev. Lease Fees	\$ 40,000	\$ 49,186	\$ 49,000	\$ 34,790	\$ 48,000
20-3000-210	Rev. Water Rent	\$ 646,000	\$ 572,545	\$ 661,598	\$ 438,999	\$ 660,000
20-3000-220	Rev. Sale Of Materials	\$ 1,632	\$ 5,198	\$ 2,500	\$ 350	\$ -
20-3100-170	Rev. Connection Fees	\$ 135,000	\$ 175,500	\$ 94,500	\$ 22,500	\$ 25,000
20-3100-200	Rev. Penalties	\$ 8,917	\$ 10,250	\$ -	\$ 6,057	\$ 5,000
20-3100-210	Rev. Other	\$ 550	\$ 550	\$ -	\$ 450	\$ 400
20-3100-230	Rev. Interest Income	\$ 3,500	\$ 1,874	\$ 1,000	\$ 235	\$ 500
20-3100-250	Rev. Transfer	\$ 225,465	\$ 11,666	\$ 176,402	\$ -	\$ 178,540
TOTAL FY25: \$ 985,000					TOTAL FY26: \$ 917,440	

WASTEWATER

		P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
30-3000-210	Rev. Sewer Rent	\$ 432,200	\$ 396,690	\$ 408,802	\$ 385,022	\$ 450,000
30-3100-170	Rev. Connection Fees	\$ 133,400	\$ 174,800	\$ 100,000	\$ 24,400	\$ 20,000
30-3100-175	Rev. Solids Handling	\$ 680,000	\$ 733,198	\$ 600,000	\$ 491,575	\$ 606,640
30-3100-180	Rev. Wastewater Contract Fees	\$ 3,387,552	\$ 3,017,277	\$ 3,181,579	\$ 2,704,615	\$ 3,500,000
30-3100-230	Rev. Interest Income	\$ 6,500	\$ 1,819	\$ 1,000	\$ 201	\$ 500
TOTAL FY25: \$ 4,291,381					TOTAL FY26: \$ 4,577,140	

Updated 4/8/25

10-4200 GENERAL ADMIN

- 120 Salaries Office/Admin.
Includes 80% of Town Manager, Finance Director/Treasurer, Dep. Finance Director/Treasurer, Accounting Tech/Clerk, Administrative Assistant,
Assumes **4% increase**
- 131 Bonus
Christmas bonus for employees \$500 FT (23=\$11,500), \$250 PT (6=\$1,500)
- 150 Insurance
VML – VRSA (4 Qtly pymts - % split among 4 depts.)
- 180 Telephone
- 190 Employee Hospital Insurance – Employee Health insurance (80% of above employees with 20% charged to highways) includes flex for single policy holders
(includes 18% increase this FY)
- 200 Payroll Tax (FICA)
- 210 Retirement & Life
- 230 Council Salaries
- 245 DMV Fees
- 250 Dues & Memberships
Amazon Prime (\$180 per year on CC), VGFOA (**Va. Gov't. Finance Officers Assoc.**) (\$50), ICMA (**International City/County Management Assoc.**)-Salary based (\$800), **Harrisonburg/Rockingham Chamber of Commerce (\$464), VEPGA (\$579)**
- 270 Buildings & Grounds
The Mosquito Authority, Fire extinguisher inspections, **Library PM (\$235 ea. Spring and fall); Air Conditioning Services, Inc. – PM Town Building (\$180)**
- 280 Utilities & Fuel
- 290 Legal
- 300 Accounting
Robinson Farmer Cox (\$26,950)
- 305 Professional Fees
VRSA WC Audit (\$4,897)

Updated 4/8/25

- 310 Misc. Exp.
- 320 Office Supplies
- 325 Service Fees
VTG IT services (\$25,656 annual contract and VOIP telephone \$3,312/yr.), Southern Software annual support fee (\$3,977/yr), tax conversion each year (\$4,275/yr.), **W2s and 1099s (\$224.10)**, SVOE-copier fees (\$840/yr), Wells Fargo RICOH rental-PD copier (\$2,400), equipment
- 330 Publications
Advertising fees
- 335 Postage
- 340 Travel & Education
Planning Commissioner training (\$2,600)
- 350 Donations
Broadway Vol. Fire Dept. (\$21,000)-*\$21,000 is received through the fire programs fun/based on population*, Plains District Museum (\$1,000), The Schultz Theater (\$5,000). Donations should be paid each year after July 1 for FY.
- 370 Economic Development Community Events
Fireworks (\$11,000) **BHP sponsored fireworks for FY25**, Holiday event expenses
***NOTE: Some events are fully sponsored by local businesses-these are reflected in revenue account number 10-3100-500 Rev. Community Events
- 390 Planning & Development
Website (BareWeb) **Website compliance and plugins (\$1,260)**
- 10-9000-110 Capital Outlay
Replacement computers/upgrades
- 10-5400**
- 110 Debt Retirement
Truist BB&T Business Loan (\$11,732.91 x2 per year December & June) (Library bldg.)will mature 6/2027
- 120 Interest exp.
Truist BB&T Business Loan (\$2,467 x2 per year December & June) (Library bldg.) will mature 6/2027

GENERAL ADMIN. EXPENDITURES

	P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
10-4200-120	\$ 404,661	\$ 402,207	\$ 470,400	\$ 352,493	\$ 360,000
10-4200-131	\$ -	\$ -	\$ 13,250	\$ 14,948	\$ 13,000
10-4200-150	\$ 50,000	\$ 49,964	\$ 50,000	\$ 54,182	\$ 50,000
10-4200-180	\$ 3,800	\$ 4,333	\$ 3,000	\$ 2,443	\$ 3,000
10-4200-190	\$ 48,000	\$ 55,376	\$ 52,000	\$ 42,478	\$ 62,000
10-4200-200	\$ 27,000	\$ 29,411	\$ 36,000	\$ 27,121	\$ 29,000
10-4200-210	\$ 50,000	\$ 55,683	\$ 66,000	\$ 48,930	\$ 66,000
10-4200-230	\$ 25,100	\$ 24,480	\$ 24,000	\$ 11,990	\$ 24,500
10-4200-235	\$ -	\$ -	\$ -	\$ 2,835	\$ 2,000
10-4200-245	\$ 4,500	\$ 5,385	\$ 4,800	\$ 3,125	\$ 4,200
10-4200-250	\$ 8,700	\$ 8,710	\$ 1,100	\$ 1,317	\$ 1,500
10-4200-270	\$ 20,000	\$ 21,536	\$ 18,000	\$ 3,855	\$ 12,000
10-4200-280	\$ 14,000	\$ 12,818	\$ 10,000	\$ 5,208	\$ 10,000
10-4200-290	\$ 58,000	\$ 93,751	\$ 38,000	\$ 34,712	\$ 38,000
10-4200-300	\$ 27,100	\$ 27,048	\$ 30,000	\$ 75	\$ 30,000
10-4200-305	\$ 23,810	\$ 23,810	\$ 5,000	\$ 5,001	\$ 5,000
10-4200-310	\$ 28,000	\$ 19,044	\$ 3,500	\$ 3,747	\$ 3,500
10-4200-320	\$ 13,000	\$ 14,443	\$ 5,000	\$ 10,254	\$ 5,000
10-4200-325	\$ 42,000	\$ 42,508	\$ 40,000	\$ 43,979	\$ 40,000
10-4200-330	\$ 3,500	\$ 5,187	\$ 1,000	\$ 2,294	\$ 1,500
10-4200-335	\$ 3,400	\$ 3,689	\$ 3,000	\$ 7,812	\$ 4,000
10-4200-340	\$ 6,000	\$ 5,821	\$ 9,600	\$ 6,076	\$ 9,000
10-4200-350	\$ 7,200	\$ 67,939	\$ 23,000	\$ 37,971	\$ 23,000
10-4200-370	\$ 18,500	\$ 24,865	\$ 20,000	\$ 20,285	\$ 20,000
10-4200-380	\$ 100	\$ 624	\$ -	\$ -	\$ -
10-4200-390	\$ 2,500	\$ 2,790	\$ 1,000	\$ 828	\$ 1,000
10-5400-110	\$ 11,733	\$ 23,466	\$ 23,500	\$ 11,733	\$ 23,466
10-5400-120	\$ 2,467	\$ 4,935	\$ 5,000	\$ 2,467	\$ 4,934
10-9000-110	\$ -	\$ -	\$ -	\$ -	\$ 12,000
TOTAL FY25: \$ 956,150				TOTAL FY26: \$ 857,600	

Updated 4/8/25

10-5100 PUBLIC SAFETY

- 110 Salaries
6 Officers
Assumes **4% increase**
- 130 Part-time
Includes Administrative Assistant @ 2.5 hours per week, Part-time public safety
- 135 Overtime
Holidays (\$7,619), DMV grant (\$), **snow events**
- 150 Insurance
VML – VRSA (4 Qtly pymts - % split among 4 depts.)
- 160 Uniforms/Supplies
Includes Ammo (\$15,000), office supplies (\$5,000), Firearm maint. (\$2,000), copier (\$1,205)
- 165 Dues & Subscriptions
Central Shen. Criminal Justice Academy dues (\$4,340), Axon-Body & Dash Cam (\$26,000) & taser cert. (\$3,844), Va. Assoc. of Chiefs of Police (\$200), Lexipol-policy manual annual fees (\$4,218), **MyPackTrack yearly K9 handler subscription (\$140)**
- 170 Car Expense
Includes maintenance/repairs & fuel, **Comsonics-Lidar (\$158) & tuning forks (\$91), Speedquest (speedometer calibration \$175)**
- 180 Telephone
VZ wireless-\$213/mo.
- 190 Hospital Insurance
(includes 18% increase this FY)
- 200 Payroll Tax
- 210 Retirement & Life
- 280 Utilities
- 295 Court Appointed Attorney Fees
- 300 Canine Expense
Food, bedding, training, veterinary fees
- 340 Travel & Education

Updated 4/8/25

700 Community Engagement
National Night Out, SWAG

10-9000-140 Capital Outlay
~~MDT's In car computers (\$30,000)~~

PUBLIC SAFETY EXPENDITURES

	P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
10-5100-110	\$ 513,000	\$ 482,470	\$ 430,000	\$ 305,111	\$ 420,000
10-5100-130	\$ -	\$ -	\$ 52,000	\$ 14,490	\$ 20,000
10-5100-135	\$ -	\$ -	\$ 14,000	\$ 19,661	\$ 25,000
10-5100-150	\$ 12,500	\$ 13,198	\$ 13,000	\$ 14,312	\$ 16,000
10-5100-160	\$ 108,000	\$ 112,949	\$ 24,000	\$ 6,686	\$ 24,000
10-5100-165	\$ -	\$ -	\$ 42,500	\$ 35,236	\$ 42,500
10-5100-170	\$ 187,000	\$ 192,402	\$ 45,000	\$ 20,716	\$ 45,000
10-5100-180	\$ 8,000	\$ 7,526	\$ 6,000	\$ 6,481	\$ 7,500
10-5100-190	\$ 95,000	\$ 97,149	\$ 100,000	\$ 68,304	\$ 100,000
10-5100-200	\$ 34,500	\$ 34,301	\$ 33,000	\$ 24,395	\$ 34,000
10-5100-210	\$ 64,000	\$ 58,566	\$ 71,000	\$ 44,886	\$ 71,000
10-5100-280	\$ 4,500	\$ 4,349	\$ 5,000	\$ 2,898	\$ 5,000
10-5100-295	\$ -	\$ -	\$ 2,000	\$ 240	\$ 2,000
10-5100-300	\$ -	\$ -	\$ 1,500	\$ 199	\$ 1,500
10-5100-340	\$ -	\$ -	\$ 15,000	\$ 2,992	\$ 15,000
10-5100-700	\$ -	\$ -	\$ 5,500	\$ 205	\$ 5,000
10-9000-140	\$ -	\$ -	\$ -	\$ -	\$ 30,000
			TOTAL FY25: \$ 859,500	TOTAL FY26: \$	863,500

Updated 4/8/25

10-5500 HIGHWAYS/PUBLIC WORKS

- 120 Highway Salaries
Includes 20% of Town Manager, Finance Director/Treasurer, Dep. Finance Director/Treasurer, Accounting Tech/Clerk, Administrative Assistant
Assumes **4% increase**
***FUTURE: Consider moving maintenance to highway (from 30-wastewater, 6 FT & 4 PT employees) and none of General Administration. Keep in mind, this will cause a larger transfer from the 30-wastewater fund at year end.*
- 130 Street light
Utility bill
- 140 Street maintenance
Brightly (Facility Dude) \$3,273.53 annual subscription, paving & highway maintenance, anything pertaining to shop/truck having to do with Street Maintenance, **Schwartz & Assoc. Bridge Inspections (\$8,375), Mid Atlantic-salt (ordered 8/2024 \$17,550 = \$117/ton) this is volatile depending on the amount of snow each year, Norfolk Southern annual lease (\$801.98)**
- 160 Beautification
Holiday decorations
- 190 Employee Hospital Insurance
Includes 20% of above employees, **(includes 18% increase this FY)**
- 200 Payroll Tax
- 210 Retirement & Life
- 10-5600-110 Garbage Collection

**** We may want to consider separating with subcategories for easier reporting U3 ****

HIGHWAY EXPENDITURES

	P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
10-5500-120	\$ 96,837	\$ 95,183	\$ 117,000	\$ 74,533	\$ 90,500
10-5500-130	\$ 50,000	\$ 56,128	\$ 58,000	\$ 45,735	\$ 58,000
10-5500-140	\$ 355,000	\$ 357,845	\$ 488,000	\$ 139,296	\$ 488,000
10-5500-160	\$ 15,000	\$ 14,938	\$ 10,000	\$ 815	\$ 10,000
10-5500-190	\$ 13,000	\$ 13,161	\$ 13,000	\$ 10,064	\$ 17,500
10-5500-200	\$ 7,500	\$ 7,138	\$ 9,000	\$ 5,633	\$ 7,500
10-5500-210	\$ 15,000	\$ 13,921	\$ 17,000	\$ 13,517	\$ 17,000
10-5600-110	\$ 262,000	\$ 304,165	\$ 235,000	\$ 196,504	\$ 265,000
	TOTAL FY25	\$ 947,000	TOTAL FY26:	\$ 953,500	

Updated 4/8/25

10-5700 PARKS

- 120 Salaries
 Pool employees
 Assumes \$12.50/hr. new lifeguards & \$14.00/hr. returning lifeguards

- 130 Contractual Services - based on previous year/s
 Waste management (\$870/mo), **A&A Cleaning (\$1,680/yr), Dominion Power**

- 140 Park Operating - based on previous year/s
 Air Quality Cleaning Community Center yearly preventative maintenance (\$270), Verizon (\$1,356/yr), Cline Assoc./porta johns

- 150 Pool Operating – based on previous year/s
 Chemicals, Concession supplies

- 160 Utilities & Fuel – based on previous year/s

- 170 Miscellaneous

- 200 Payroll Tax

- 10-9000-150 Capital Outlay Park
 Pool filtration building repair

PARKS EXPENDITURES

	P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
10-5700-120	\$ 82,000	\$ 67,449	\$ 82,000	\$ 43,918	\$ 75,000
10-5700-130	\$ 13,500	\$ 11,427	\$ 10,000	\$ 6,570	\$ 10,000
10-5700-140	\$ 68,000	\$ 72,962	\$ 30,000	\$ 15,930	\$ 30,000
10-5700-150	\$ 42,680	\$ 32,145	\$ 30,000	\$ 10,494	\$ 30,000
10-5700-160	\$ 20,000	\$ 21,135	\$ 20,000	\$ 17,341	\$ 20,000
10-5700-170	\$ 1,000	\$ 1,700	\$ 1,500	\$ 1,113	\$ 1,500
10-5700-200	\$ 6,300	\$ 5,160	\$ 13,500	\$ 3,360	\$ 10,000
10-9000-150	\$ 225,000	\$ 220,202	\$ -	\$ 192,735	\$ 225,000
	TOTAL FY25: \$ 187,000			TOTAL FY26: \$ 401,500	

Updated 4/8/25

20-7200 WATER

- 150 Insurance
VML – VRSA (4 Qtly pymts - % split among 4 depts.)
- 165 Dues & Subscriptions
VRWA (\$450)
- 180 Telephone
Clearlive (\$747)
- 295 Professional Fees (Contractual Fees)
\$1000 (Southern Software interface fees ½ with Wastewater),
Carter Machinery (\$1,365) annual inspection, VDH Waterworks operation fee (\$4,575),
AriaFiltration (PALL) 24/7 phone service (\$7,280), SCADA-Inductive Automation (\$2,128 –
half shared with Wastewater \$1,064), Carter Customer Service Agreement (CSA) (\$2,075.22
renewable September of each year ((see contract file on Z:)) **Department of General
Services nitrate/nitrite compliance and water testing kits (\$1,352), Ferguson flexnet
software support (\$2,437.43), Instrumentation Services quarterly calibration service
(\$3,400), DPOR license fee (\$240), VUPS (\$350)**
- 310 Misc Expense
- 320 Supplies
DCLS water testing kits (\$951.33), Rockingham County Treas. Bacteria samples (\$92/mo)
- 335 Postage
Mailing water bills (half to wastewater), sampling mailing
- 440 Transfer
To balance budget

20-7300

- 140 Salaries Plant
Assumes **4% increase**
Includes WP Supervisor, WP Operator, **(include boot & clothing allowance 2 @ \$500)**
- 150 Part-time
Includes **2 PT employee, (include boot & clothing allowance 2 @ \$250)**
- 155 Overtime
Weekend/holiday/call out

Updated 4/8/25

- 190 Employee Hospital Insurance
(includes 18% increase this FY)
- 200 Payroll Tax
- 210 Retirement & Life
- 280 Utilities & Fuel
- 340 Travel & Education
- 460 Chemicals
- 510 Spring Lease Fees
Locke Willow Farm-this is in the event we would ever need to use for future (Attorney recommends keeping)
- 520 Repairs & Maintenance
VDH Waterworks operation fee (\$44,575), PALL 24/7 phone service (\$7,280), SCADA-Inductive Automation (\$2,128 – half shared with Wastewater \$1,064), Carter Customer Service Agreement (CSA) (\$2,075.22 renewable September of each year ((see contract file on Z:)) **FY26 order two blow-off valves for membrane @ \$1,200/each**
- 530 Truck & Tractor
- 540 Water Purchases Co-Op
Food Processors

- 20-7400-110 Debt Retirement WTP
VRA **(\$92,000)** August & February
- 20-7400-120 Interest Exp.
VRA **(\$45,397)** August & February

- 20-7500-520 Repairs and Maintenance – Distribution system
Repairs & maintenance outside of the water treatment plant.**

- 20-9000-110 Capital Outlay

WATER EXPENDITURES

	P/Y Budget P/Y Actual			Current Bgt	Current Act as of	Recommended	
					3/31/25		
20-7200-150	Insurance	\$ 16,000	\$ 15,555	\$ 17,000	\$ 16,868	\$ 17,000	
20-7200-165	Dues & Subscriptions	\$ -	\$ -	\$ 500	\$ 450	\$ 450	
20-7200-180	Telephone	\$ 9,000	\$ 9,001	\$ 8,500	\$ 6,324	\$ 8,500	
20-7200-295	Professional Fees (Contractural Fees)	\$ 1,114	\$ 1,114	\$ 55,000	\$ 17,113	\$ 50,000	
20-7200-310	Misc. Exp.	\$ 5,000	\$ 4,053	\$ 2,500	\$ 1,023	\$ 2,500	
20-7200-320	Supplies	\$ 2,000	\$ 2,685	\$ 3,000	\$ 1,140	\$ 2,000	
20-7200-335	Postage	\$ 1,450	\$ 2,125	\$ 2,000	\$ 1,556	\$ 2,100	
20-7200-440	Transfer	\$ -	\$ 2,099	\$ -	\$ -	\$ -	
20-7300-140	Salaries Plant	\$ 200,000	\$ 184,041	\$ 136,000	\$ 110,870	\$ 143,000	
20-7300-150	Part-time Salaries	\$ -	\$ -	\$ 20,000	\$ 22,972	\$ 44,096	
20-7300-155	Overtime	\$ -	\$ -	\$ 25,000	\$ 19,375	\$ 25,000	
20-7300-190	Employee Hospital Insurance	\$ 16,000	\$ 16,337	\$ 17,500	\$ 13,465	\$ 21,000	
20-7300-200	Payroll Tax	\$ 15,500	\$ 14,179	\$ 14,000	\$ 11,697	\$ 14,000	
20-7300-210	Retirement & Life	\$ 31,000	\$ 27,597	\$ 67,000	\$ 17,366	\$ 50,000	
20-7300-280	Utilities & Fuel	\$ 66,000	\$ 67,033	\$ 60,000	\$ 60,902	\$ 75,000	
20-7300-340	Travel & Education	\$ -	\$ -	\$ 1,000	\$ 949	\$ 1,000	
20-7300-460	Chemicals	\$ 70,000	\$ 72,979	\$ 77,000	\$ 51,038	\$ 77,000	
20-7300-510	Spring Lease Fees	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
20-7300-520	Repairs & Maintenance-WTP	\$ 165,000	\$ 168,590	\$ 110,000	\$ 63,106	\$ 40,000	
20-7300-530	Truck & Tractor	\$ 13,000	\$ 10,271	\$ 13,000	\$ 25	\$ -	
20-7300-540	Water Purchases Co-op	\$ 23,000	\$ 28,205	\$ 25,000	\$ 16,566	\$ 20,000	
20-7400-110	Debt Retirement- WTP	\$ 168,000	\$ 137,812	\$ 138,000	\$ 137,397	\$ 184,000	
20-7400-120	Interest Exp.	\$ 154,000	\$ 138,183	\$ 138,000	\$ 137,397	\$ 90,794	
20-7500-520	Repairs & Maintenance-Distribution System	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
20-9000-110	Cap Outlay Other	\$ 100,000	\$ 48,000	\$ 50,000	\$ -	\$ -	
				TOTAL FY25:	\$ 985,000	TOTAL FY26:	\$ 917,440

Updated 4/8/25

30-8200 WASTEWATER

- 150 Insurance
American Bankers Insurance (flood insurance for pump station near foundry) \$1291, VML – VRSA (4 Qtly pymts - % split among 4 depts.)

- 180 Telephone
Sensaphone annual subscription for CC Turner, Timberville, & Cargill pumpstations (\$898.20), alarm lines, wireless, **Phonetics annual alarms (\$843)**

- 295 Professional Fees
Mangrum consulting annual ground water report **(\$15,000)**; Southern Software support (\$925), SCADA-Inductive Automation (\$2,128 – half shared with Water \$1,064), Miss Utility locates, OmniSite \$1,160 (yearly contract for pump/lift stations), Aquasonics (\$10,000) UV system maint. Lamp & sensor

- 310 Misc. Exp.

- 320 Office Supplies

- 335 Postage
Mailing wastewater bills (½ to water), sampling mailing

- 440 Transfer
To balance budget

30-8300

- 140 Salaries Plant & Operations
Assumes **4% Increase**
Includes WW Supervisor, 3 WW Operators, 6 Maintenance **(include boot & clothing allowance 9 @ \$500)**
(Consider moving maintenance to highway/parks however, this will create a larger transfer @ YE)

- 150 Part-time
Includes 4 employees, **(include boot & clothing allowance 3 @ \$250)**

- 155 Overtime
Weekend/holiday/callout **(snow & emergency)**

- 190 Employee Hospital Insurance
(includes 18% increase this FY)

Updated 4/8/25

200 Payroll Tax

210 Retirement & Life

280 Utilities & Fuel

285 **Solids Handling**

DEQ Treasurer of VA land application fees (\$\$),

340 Travel & Education

460 Chemicals

465 Lab Testing

Waypoint Analytical yearly soil samples permit (\$890), DEQ annual permit maintenance fees and VPDES & VPA annual permit (\$13,465), Complete Care of VA (distilled water system) \$170 x2/year, DEQ:VPDES \$10,000+, Biological Monitoring, Inc. quarterly toxicity chronic test (1,900 x 4 = \$7,600)

520 Repairs & Maintenance – Wastewater facility only
The Power Connection (#1, 4, & 3) (\$945/yr)

530 Truck & Tractor

30-8400

140 Debt Retirement – WWTF Purchase
VRA (\$200,447) July & January
US Bank (\$322,375) September

150 Interest Exp – WWTF Purchase
VRA (\$32,737) July & January
US Bank (\$84,220) September
US Bank (82,364) February

170 Debt Issuance Cost

Updated 4/8/25

30-8500

520 Repairs & Maintenance - Collection System-Repair/maintenance not within the Wastewater facility
Moyers Brothers tank cleaning (\$3,685 x2/year) to clean sewer lift stations @ Rt. 42 & Rt. 259 grease build-up, The Power Connection (#4, 7, & 8) (\$945/yr)

30-9000-130 Capital Outlay - Other
Linville Creek sewer repair (will need easements and RFP's)

30-9000-140 Capital Outlay - Contingency

30-9000-150 Capital Outlay - Misc

WASTEWATER EXPENDITURES

WASTE WATER		P/Y Budget	P/Y Actual	Current Bgt	Current Act as of 3/31/25	Recommended
30-8200-150	Insurance	\$ 16,100	\$ 16,846	\$ 17,000	\$ 18,159	\$ 18,000
30-8200-180	Telephone	\$ 8,300	\$ 7,659	\$ 10,000	\$ 3,848	\$ 7,000
30-8200-295	Professional Fees	\$ 11,000	\$ 10,554	\$ 10,000	\$ 31,225	\$ 35,000
30-8200-310	Misc. Exp.	\$ 2,500	\$ 1,937	\$ 2,000	\$ 617	\$ 1,000
30-8200-320	Office Supplies	\$ 2,000	\$ 2,504	\$ 2,000	\$ 1,194	\$ 2,000
30-8200-335	Postage	\$ 1,600	\$ 2,133	\$ 2,500	\$ 1,550	\$ 2,500
30-8200-440	Transfer	\$ 642,042	\$ 34,234	\$ 374,381	\$ -	\$ 377,940
30-8300-140	Salaries Plant & Operations	\$ 997,110	\$ 764,779	\$ 710,000	\$ 547,593	\$ 702,000
30-8300-150	Part-time Salaries	\$ -	\$ -	\$ 74,000	\$ 59,440	\$ 97,370
30-8300-155	Overtime	\$ -	\$ -	\$ 26,000	\$ 40,680	\$ 26,000
30-8300-190	Employee Hospital Insurance	\$ 172,000	\$ 173,764	\$ 165,000	\$ 149,270	\$ 185,000
30-8300-200	Payroll Tax	\$ 58,000	\$ 56,448	\$ 62,000	\$ 46,381	\$ 62,000
30-8300-210	Retirement & Life	\$ 81,000	\$ 82,504	\$ 60,000	\$ 88,421	\$ 95,000
30-8300-280	Utilities & Fuel	\$ 670,000	\$ 659,915	\$ 550,000	\$ 431,741	\$ 550,000
30-8300-285	Solids Handling	\$ 350,000	\$ 297,932	\$ 300,000	\$ 269,484	\$ 300,000
30-8300-295	Professional Fees	\$ -	\$ -	\$ 2,500	\$ 1,160	\$ -
30-8300-340	Travel & Education	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
30-8300-460	Chemicals	\$ 560,000	\$ 487,634	\$ 578,000	\$ 311,464	\$ 550,000
30-8300-465	Lab Testing	\$ 150,000	\$ 153,630	\$ 100,000	\$ 92,253	\$ 100,000
30-8300-520	Repairs & Maintenance	\$ 200,000	\$ 184,576	\$ 200,000	\$ 249,965	\$ 60,000
30-8300-530	Truck & Tractor	\$ 10,000	\$ 9,457	\$ 9,000	\$ 202	\$ 9,000
30-8400-140	Debt Retirement- WWTF Purchase	\$ 384,000	\$ 383,632	\$ 685,000	\$ 710,806	\$ 723,270
30-8400-150	Interest Exp.- WWTF Purchase	\$ 174,000	\$ 177,091	\$ 300,000	\$ 247,684	\$ 232,060
30-8500-520	Repairs & Maintenance-Collection System	\$ -	\$ -	\$ -	\$ -	\$ 140,000
30-9000-130	Capital Outlay-Other	\$ 50,000	\$ 23,688	\$ 50,000	\$ 50,717	\$ 300,000
30-9000-150	Capital Outlay-Misc.	\$ 100,000	\$ 8,498	\$ -	\$ -	\$ -
				TOTAL FY25: \$ 4,291,381	TOTAL FY26: \$ 4,577,140	