

FY25-26 AMENDMENT 1 SUMMARY

General Fund

This FY25-26 budget amendment proposes an overall increase of \$169,325 in General Fund revenues and \$110,972 in General Fund expenses. This includes drawing down reserves of \$623,674 set aside for special projects. Below is a summary of the changes in this budget amendment.

General Fund Revenues –

General Property Taxes:

This amendment reflects an increase of \$68,000 in real estate tax revenues due to an increase in the 2026 real estate assessment values, as well as a \$1,000 increase in penalties based on receipts to date.

Other Local Taxes:

This amendment adjusts for an increase of \$7,169 in other local tax revenues. Transient Occupancy Tax and Utilities Tax revenues are projected to increase \$5,000 and \$3,000 respectively. This is based on actual receipts to date. Business and Professional Licenses (BPOL) revenues are expected to increase \$22,000. This is based on the previous fiscal year's actual receipts plus additional receipts collected in this fiscal year. These increases are offset by a reduction in Meals Tax by \$22,831. Even though we raised the meals tax to 7% at the beginning of the fiscal year, we are not seeing the revenue we expected. We're still down a vacant restaurant, and another one isn't doing as well as we projected.

Zoning and Subdivision Fees:

This amendment reflects no change in Zoning and Subdivision Fees based on actual receipts.

Intergovernmental Revenue:

Intergovernmental revenue projections have increased \$46,041 in this amendment, driven by updated actual cost data for State Shared Sales Tax, Police Department 599 Aid, and VDOT Snow Removal Contractual Funds.

Fines and Forfeitures:

This amendment reflects a decrease of \$2,533 in Fines and Forfeitures based on actual receipts.

Asset Revenue:

This amendment reflects a decrease of \$102,393 in Asset Revenue. The original budget reflected an allocation of \$695,000 from the Future Projects Reserve Fund for various projects, as well as \$20,000 from the Hildreth fund to cover Town Hall interior painting and the installation of new flooring. The projected use of reserves has decreased by \$91,326. We had originally estimated the Town's portion of the Rt. 211 Sidewalk Project at \$325,000. This has been revised downward to \$229,259 based on final contractual numbers. In addition, the Town proposes pulling \$4,415 from the

Rebel Park Maintenance Fund for dugout maintenance. This amendment reflects a decrease of \$32,215 in interest revenue. Our interest earnings are lower than we planned. Rates dropped faster than expected, and since we used some of our savings for planned projects, we are earning less on a smaller balance. Also included in this budget amendment is the payment of \$17,935 received for the insurance claim related to the lightning strike at the Town Hall. Miscellaneous revenue is also projected to increase by 3,212 due to a one-time reimbursement from Rockingham County for police equipment, resulting from their hiring of one of our officers and from council members' salary donated back to the Town.

Sanitation:

This amendment reflects an increase of \$2,700 in garbage fees collected due to additional users.

Miscellaneous Park, Pool and User Fees:

This amendment reflects a decrease of \$4,918 in pool revenues based on actual receipts. No change in user fee revenues is projected.

Marketing and Events:

Marketing and Events revenue projections are up \$1,000 due to the donation received from the Independence Day Celebration committee.

VDOT Grant – E. Lee Hwy Sidewalk:

This amendment reflects the revised amount of \$229,259 from \$175,000 expected from VDOT for the E. Lee Hwy. Sidewalk Project.

New Market Community Center Remediation Grant:

This line item has been added to the budget amendment to reflect anticipated grant funding of \$99,000 for asbestos abatement at the community center.

General Fund Expenses –

General Government Expenses:

This amendment decreases the General Government Expense budget by \$4,485. This adjustment is due to lower-than-projected property and liability insurance premiums and reduced expenditures resulting from anticipated minimal annexation activity this fiscal year. This decrease is offset by increased Administrative Salaries and Fringe Benefits, driven by actualized overtime and added dependent insurance coverage. This amendment also reflects Town Council Election costs due to the special election in November 2025.

Financial Administration Expenses:

This amendment increases the Financial Administration budget by \$17,139. This adjustment is primarily due to Insurance Recovery Expenses because of a lightning strike that damaged computers and other electronic equipment in the Town Office. Salaries and Fringe Benefits, Utilities and Contractual Services are projected to increase by \$2,315, \$2,419, and \$3,695 respectively based on actual cost data. Newsletter expenses are reduced to \$0.00, resulting in cost savings of \$10,225. By

transitioning to in-house printing and incorporating the newsletter into our monthly utility billing, we have completely eliminated external printing and postage fees.

Public Safety Expenses:

This amendment increases the Public Safety Expense budget by \$26,267. Salary and benefits are over budget due to staff turnover. The original budget estimated single coverage for this position, but the new officer's election of family health coverage has resulted in a net increase in Town benefit costs. Auto Repair costs are increased by \$10,475 due to the unexpected engine replacement in one of the PD vehicles. Continuing Education is also higher by \$1,492 based on actual cost data.

Public Works Expenses:

This amendment increases Public Works Expenses by \$7,068 primarily due to increases in utility costs.

Community Support Expenses:

This amendment reflects a decrease of \$600 in Community Support expenses based on actual cost data for the fireworks display during the 2025 Independence Day Celebration.

Parks and Recreation Expenses:

This amendment reflects an increase of \$950 in Parks and Recreation expenses due to the reimbursement costs of lifeguard certification fees.

Sanitation Expenses:

This amendment reflects an increase of \$2,700 in garbage fees paid to the trash collection contractor due to additional users.

General Fund Debt Service:

There is no change in debt service in this amendment.

General Fund Capital Expenditures:

This amendment reflects an increase in capital expenditure of \$61,933 due to the addition of the New Market Community Center Remediation costs of \$99,000 and the Rebel Park Maintenance costs of \$4,415 offset by the reduction of \$41,482 for the East Lee Highway Sidewalk Project.

Enterprise Fund

This FY25-26 budget amendment proposes an overall increase of \$142,871 in Enterprise Fund revenues and \$96,231 in Enterprise Fund expenses. There is no use of reserves in this amendment. Below is a summary of the changes in this budget amendment.

Water/Sewer Fund Revenues –

There are no projected changes in water/sewer billing revenues. Connection and meter fees show an increase of \$128,460 due to new connections for the homes at the Village at Smith Creek. Revenues from penalties are higher by \$5,000 based on actual receipts. Miscellaneous revenue is projected to increase by \$2,400 due to the anticipated lease payments for the use of the former WWTP. The Town expects to receive \$4,280 from an insurance claim for damage to one of our vehicles involved in an accident. Interest in savings is expected to be higher by \$2,730 due to a larger savings balance than originally projected.

Water/Sewer Fund Expenses –

Water Department Expenses:

This amendment reflects an increase of \$4,780 in Water Department expenses due to the unexpected repair costs of a Town vehicle involved in an accident.

Sewer Department Expenses:

There are no anticipated changes to the Sewer Department expenses in this amendment.

Water/Sewer Administration Expenses:

Water/Sewer Administration salary and fringe benefits are up in this amendment due to actual overtime cost data.

Water/Sewer Debt Service:

There is no change in debt service in this amendment.

Water/Sewer Capital Outlay:

This amendment reflects an increase of \$89,000 in capital expenditure. Public works has requested an additional water meter purchase (\$18,000) for this fiscal year to finish three routes. This is part of our meter upgrade program, and we will have a remaining 2 years left. This increase also reflects the Congress Street / Old Cross Road Sewer line replacement conducted this past spring/summer. This was in last year's budget, though the job was not completed until this fiscal year resulting in a carryover project of \$71,000. For clarification, there is another Congress Street Sewer Project for \$71,000 found in the Sewer Department Capital Outlay that is true for this fiscal year (this was the project near the fire department) and was already included in this year's budget.

FY25-26 Budget Amendment

GENERAL FUND REVENUE		2025-2026	2025-2026	Changes
New		Adopted	Budget	\$ Increase
Account		Budget	Amendment	(Decrease)
	General Property Taxes			
10-3110-2001	Real Estate Tax	\$315,000	\$383,000	\$68,000
10-3110-2002	Personal Property Tax	\$190,000	\$190,000	\$0
10-3110-2003	Penalties and Interest	\$7,000	\$8,000	\$1,000
	General Property Taxes Total	\$512,000	\$581,000	\$69,000
	Other Local Taxes			
10-3120-2017	Meals Tax	\$799,986	\$777,155	(\$22,831)
10-3120-2016	Transient Occupancy Tax	\$175,000	\$180,000	\$5,000
10-3120-2014	Bank Stock Tax	\$35,000	\$35,000	\$0
10-3120-2011	Utilities Tax	\$125,000	\$128,000	\$3,000
10-3120-2012	Business and Professional	\$55,000	\$77,000	\$22,000
10-3120-2013	Motor Vehicle	\$40,000	\$40,000	\$0
10-3120-2015	Cigarette Tax	\$102,000	\$102,000	\$0
	Other Local Taxes Total	\$1,331,986	\$1,339,155	\$7,169
10-3130-2020	Zoning and Subdivision Fees	\$2,120	\$2,120	\$0
	Zoning and Subdivision Fees Total	\$2,120	\$2,120	\$0
	Intergovernmental Revenue			
10-3120-2010	State Shared Sales Tax	\$150,000	\$162,475	\$12,475
10-3220-2074	Rolling Stock Tax	\$7	\$13	\$6
10-3240-2080	Police Dept. Assistance	\$55,060	\$57,032	\$1,972

FY25-26 Budget Amendment

GENERAL FUND REVENUE		2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
New Account				
10-3240-2081	Fire Program Funds	\$15,000	\$15,000	\$0
10-3240-2082	VDOT Snow Removal Contractual Funds	\$35,000	\$66,387	\$31,387
10-3220-2072	Auto Rental Tax	\$5,434	\$5,434	\$0
10-3220-2075	P2P Vehicle Share	\$0	\$0	\$0
10-3180-2062	Police Donations	\$2,500	\$2,701	\$201
10-3180-2069	K-9 Donations	\$1,000	\$1,000	\$0
10-3240-2084	Creative Communities Partnership Grant	\$0	\$0	\$0
10-3240-2085	VML Risk Mgmt Grant	\$2,000	\$2,000	\$0
	Intergovernmental Revenue Total	\$266,001	\$312,042	\$46,041
10-3140-2030	Fines and Forfeitures	\$5,000	\$2,467	(\$2,533)
	Fines and Forfeitures Total	\$5,000	\$2,467	(\$2,533)
	Asset Revenue			
10-3150-2040	Interest on Savings	\$65,000	\$32,785	(\$32,215)
10-3150-2041	Municipal Bldg Acct. Interest	\$2,105	\$2,105	\$0
10-3410-2100	Sale of Equipment	\$0	\$0	\$0
10-3410-2101	Insurance Recovery	\$0	\$17,935	\$17,935
10-3180-2060	Miscellaneous Revenue	\$2,500	\$5,712	\$3,212
10-3410-2102	Capital Reserves Total	\$715,000	\$623,674	(\$91,326)
	From Hildreth Fund	\$20,000		
	Capital Reserves to Balance the Budget			
	LOVE sign (Future Projects Fund)	\$15,000		
	RT211 Sidewalk Project (Future Projects Fund)	\$229,259		
	Community Center (Future Projects Fund)	\$300,000		

FY25-26 Budget Amendment

GENERAL FUND REVENUE		2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
New Account	Congress Street Mural (Future Projects Fund)	\$35,000		
	Refridgerator Trailer (Future Projects Fund)	\$20,000		
	Rebel Park Dugout Maintenance (Rebel Park Maintenance Fund)	\$4,415		
	Asset Revenue Total	\$784,605	\$682,212	(\$102,393)
	Sanitation			
10-3160-2050	Garbage Fees	\$186,500	\$189,200	\$2,700
	Sanitation Total	\$186,500	\$189,200	\$2,700
	Miscellaneous (Park)			
10-3180-2061		\$1,500	\$1,500	\$0
	Miscellaneous (Park) Total	\$1,500	\$1,500	\$0
	Pool			
10-3160-2052		\$40,000	\$35,082	(\$4,918)
	Pool Total	\$40,000	\$35,082	(\$4,918)
	User Fees			
10-3160-2051	Shelter Reservations	\$14,555	\$14,555	\$0
10-3160-2053	New Market Community Center Rentals			
	User Fees Total	\$14,555	\$14,555	\$0
	Marketing and Events			

FY25-26 Budget Amendment

GENERAL FUND REVENUE		2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
New Account				
10-3180-2063	Marketing and Events	\$5,000	\$5,000	\$0
10-3180-2064	Crossroads Fest Music Series	\$5,000	\$5,000	\$0
10-3180-2068	Independence Day Celebration	\$2,500	\$3,500	\$1,000
	Marketing and Events Total	\$12,500	\$13,500	\$1,000
10-3330-2096	VDOT Grant - E. Lee Hwy Sidewalk Project	\$175,000	\$229,259	\$54,259
10-3330-2102	NMCC Remediation Grant	\$0	\$99,000	\$99,000
	TOTAL GENERAL FUND REVENUE	\$3,331,767	\$3,501,092	\$169,325
				5.08%
	operating revenue	\$2,441,767	\$2,549,159	\$107,392

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
	<i>General Government</i>			
10-4130-3104	Town Council/Plan Comm. Salaries	\$17,300	\$17,300	\$0
10-4130-3101	Administrative Salaries	\$156,450	\$158,000	\$1,550
10-4130-3201	Fringe Benefits	\$74,037	\$76,400	\$2,363
10-4130-3504	Continuing Education	\$6,500	\$6,500	\$0
10-4130-3511	Shenandoah Co. Tourism Council	\$20,000	\$20,000	\$0
10-4130-3510	Printing/Binding/Stationary	\$5,500	\$5,500	\$0
10-4130-3501	Advertising	\$6,000	\$6,000	\$0
10-4130-3506	Miscellaneous	\$2,500	\$2,500	\$0
10-4130-3520	VRSA Insurance incl. worker's comp & gen liab. gen gov't and parks	\$50,200	\$47,302	(\$2,898)
10-4130-3521	Town Council Elections	\$0	\$2,000	\$2,000
10-4130-3522	Annexation Expense	\$10,000	\$2,500	(\$7,500)
10-4130-3523	DRPT Demo Program Grant (Transit Project)	\$12,149	\$12,149	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
	General Government Total	\$360,636	\$356,151	(\$4,485)
	<i>Financial Administration</i>			
10-4150-3101	Salaries	\$102,700	\$104,900	\$2,200
10-4150-3102	Part Time Salaries	\$13,125	\$13,125	\$0
10-4150-3201	Fringe Benefits	\$43,900	\$44,015	\$115
10-4150-3502	Attorneys Fees	\$35,000	\$35,000	\$0
10-4150-3503	Audit Fees	\$15,060	\$15,060	\$0
10-4150-3513	Utilities (town hall)	\$18,000	\$20,419	\$2,419
10-4150-3301	Contractual Services	\$41,600	\$45,295	\$3,695
10-4150-3508	Newsletter	\$10,225	\$0	(\$10,225)
10-4150-3509	Postage	\$4,500	\$4,500	\$0
10-4150-3601	Office Supplies	\$5,200	\$5,200	\$0
10-4150-3506	Miscellaneous	\$1,000	\$1,000	\$0
10-4150-3507	Bank Fees	\$10,277	\$10,277	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4150-3530	Insurance Recovery Expenses	\$0	\$18,935	\$18,935
	Financial Administration Total	\$300,587	\$317,726	\$17,139
	<i>Public Safety</i>			
10-4210-3101	Salaries	\$441,300	\$445,600	\$4,300
10-4210-3102	Part Time Salaries	\$6,900	\$6,900	\$0
10-4210-3201	Fringe Benefits	\$194,800	\$204,800	\$10,000
10-4210-3514	Communications / Utilities	\$7,850	\$7,850	\$0
10-4210-3603	Auto Repair	\$7,500	\$17,975	\$10,475
10-4210-3604	Fuel	\$19,500	\$19,500	\$0
10-4210-3504	Continuing Education	\$14,000	\$15,492	\$1,492
10-4210-3602	Supplies/ Materials/ Evidence	\$14,000	\$14,000	\$0
10-4210-3512	Uniforms	\$6,500	\$6,500	\$0
10-4210-3506	Miscellaneous	\$1,250	\$1,250	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4210-3531	Technology	\$10,500	\$10,500	\$0
10-4210-3301	Contractual Services	\$19,600	\$19,600	\$0
10-4210-3507	Police Donations - Expenditures	\$3,000	\$3,000	\$0
10-4210-3509	K-9 Expense	\$2,000	\$2,000	\$0
10-4210-3511	VML Risk Mgmt Grant Expense	\$2,000	\$2,000	\$0
10-4210-3530	Insurance Recovery Expenses	\$0	\$0	\$0
	Public Safety Total	\$750,700	\$776,967	\$26,267
	<i>Public Works</i>			
10-4310-3101	Salaries	\$155,000	\$155,000	\$0
10-4310-3102	Part Time Salaries	\$27,300	\$27,300	\$0
10-4310-3201	Fringe Benefits	\$74,670	\$74,670	\$0
10-4310-3603	Mechanical	\$22,000	\$22,000	\$0
10-4310-3604	Fuel Expenses	\$22,000	\$22,000	\$0
10-4310-3605	Snow Removal	\$5,000	\$5,000	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4310-3513	Utilities	\$15,000	\$19,814	\$4,814
10-4310-3515	Street Lights	\$27,000	\$29,254	\$2,254
10-4310-3606	Repairs/Supp. (Gen. Maint.)	\$20,000	\$20,000	\$0
10-4310-3607	Repairs/Supp. (Town Hall)	\$10,000	\$10,000	\$0
10-4310-3512	Uniforms	\$7,199	\$7,199	\$0
NEW ACCOUNT	Contractual	\$5,000	\$5,000	\$0
10-4310-3506	Miscellaneous	\$2,000	\$2,000	\$0
10-4310-3505	Housekeeping (Town Hall)	\$3,000	\$3,000	\$0
	Public Works Total	\$395,169	\$402,237	\$7,068
<i>Cultural and Economic Development</i>				
10-4510-3401	Community Support: Donations	\$15,000	\$15,000	\$0
	New Market Area Library	\$12,000		
	New Market Rebels Baseball	\$3,000		
	Façade Enhancement Grant	\$0		
10-4510-3402	Community Support: Public Safety	\$67,000	\$67,000	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
	VA Dept of Fire Program Funds \$15,000	\$15,000		
	Fire Dept. Annual Donation	\$52,000		
10-4510-3403	Economic Development	\$5,250	\$5,250	\$0
	RevUp	\$5,250		
10-4510-3404	Town Wide Enhancement Projects	\$3,000	\$3,000	\$0
10-4510-3406	Marketing and Events	\$51,125	\$51,125	\$0
10-4510-3407	Crossroads Fest Music Series	\$16,040	\$16,040	\$0
10-4510-3409	Fireworks	\$0	\$15,000	(\$600)
	Fire Works, Fire Marshal, Permit, Facilities Agreement			
	Cultural and Economic Development Total	\$172,415	\$171,815	(\$600)
	<i>Parks and Recreation</i>			
10-4610-3102	Pool Salaries	\$36,750	\$36,750	\$0
10-4610-3201	Fringe Benefits	\$2,850	\$2,850	\$0
10-4610-3519	Park Utilities	\$3,500	\$3,500	\$0
10-4610-3516	Pool Expenses: Utilities	\$11,000	\$11,000	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4610-3517	Pool Expenses: Concessions	\$5,200	\$5,200	\$0
10-4610-3608	Pool Expenses: Repairs and Supplies	\$10,000	\$10,000	\$0
10-4610-3518	Pool Expenses: Pool Chemicals	\$12,000	\$12,000	\$0
10-4610-3609	Park Supplies/Maintenance	\$20,000	\$20,000	\$0
10-4610-3506	Miscellaneous	\$500	\$1,450	\$950
10-4610-3522	New Market Community Center Utilities	\$10,000	\$10,000	\$0
10-4610-3523	NMCC Supplies/Maintenance	\$6,000	\$6,000	\$0
10-4610-3524	NMCC Miscellaneous	\$500	\$500	\$0
	Parks and Recreation Total	\$118,300	\$119,250	\$950
	<i>Sanitation</i>			
10-4320-3701	Waste Collection (contractual)	\$149,800	\$152,500	\$2,700
10-4320-3702	Miscellaneous (fuel surcharge)	\$1,000	\$1,000	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4320-3703	Landfill Fees	\$35,700	\$35,700	\$0
	includes Maintenance & WWTP bulk dumpster			
	Sanitation Total	\$186,500	\$189,200	\$2,700
<i>General Fund Debt Service (Principal & Interest)</i>				
10-4950-0002	Loan Payment - Maintenance Building	\$65,460	\$65,460	\$0
10-4950-0003	Loan Payment - Public Works Equipment	\$27,000	\$27,000	\$0
	Loss on Sale of Property			\$0
	General Fund Debt Service Total	\$92,460	\$92,460	\$0
<i>General Fund Capital Outlay</i>				
10-4960-3801	Administrative	\$20,000	\$20,000	\$0
	Town Hall Interior Painting & Flooring (Hildreth fund) \$20,000			
10-4960-3802	Public Works	\$507,500	\$466,018	(\$41,482)
	East Lee Highway Sidewalk Construction \$458,518			
	Miscellaneous Tools \$7,500			

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4960-3803	Public Safety Police Car Sinking Fund	\$0	\$0	\$0
10-4960-3804	Engineering	\$0	\$0	\$0
10-4960-3805	Community Park Improvements General Facility Improvements \$20,000 Rebel Park Maintenance Fund \$4,415 Pool Improvements \$10,000 Park Lighting Improvements \$10,000 Exercise and Playground Equipment Replacement \$10,000 Community Center Improvements \$300,000 Community Center Remediation \$99,000	\$350,000	\$453,415	\$103,415
10-4960-3806	Contingency Includes General Gov't and Parks	\$7,500	\$7,500	\$0
10-4960-3812	Cultural and Economic Development LOVEWorks (Sign) Project \$15,000 Mural Downtown \$35,000 Refrigerator Trailer \$20,000	\$70,000	\$70,000	\$0
10-4960-3811	Community Park Improvements Carryover	\$0	\$0	\$0
10-4960-3815	Transfer to WS Fund	\$0	\$0	\$0

FY25-26 Budget Amendment

New Account	GENERAL FUND EXPENDITURES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
10-4960-3816	Public Works Carryover	\$0	\$0	\$0
	General Fund Capital Outlay Total	\$955,000	\$1,016,933	\$61,933
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	TOTAL GENERAL FUND EXPENDITURES	\$3,331,767	\$3,442,739	\$110,972
		\$0	\$58,353	3.33%
	Operating Expense including Debt Services	\$2,376,767	\$2,425,806	\$49,039
	Operating Revenue - Operating Expense Surplus (Deficit)	\$65,000	\$123,353	

FY25-26 Budget Amendment

WATER/SEWER ENTERPRISE FUND REVENUE		2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
New Account				
20-3910-2200	Water Service Billing	\$1,145,638	\$1,145,638	\$0
20-3910-2201	Sewer Service Billing	\$1,262,858	\$1,262,858	\$0
20-3920-2210	Water Connection Fees	\$40,000	\$100,000	\$60,000
20-3920-2211	Sewer Connection Fees	\$48,000	\$114,000	\$66,000
20-3930-2213	Connect/Reconnect Fees	\$11,000	\$11,000	\$0
20-3970-2215	Penalties	\$23,000	\$28,000	\$5,000
20-3980-2216	Inspection Fees	\$0	\$0	\$0
20-3950-2214	Miscellaneous	\$0	\$2,400	\$2,400
20-3920-2212	Meter Charge	\$4,640	\$7,100	\$2,460
20-3410-2101	Insurance Recovery	\$0	\$4,280	\$4,280
20-3410-2102	Capital Reserves Total	\$0	\$0	\$0
	Congress St Project (South Congress)			
	Congress St Project Carryover (Congress / Old Cross Rd)			
20-3960-2101	Transfer from General Fund	\$0	\$0	\$0
20-3150-2040	Interest on Savings	\$3,400	\$6,130	\$2,730
20-3960-2104	Loan Proceeds - Water Tank & Improvements	\$4,030,000	\$4,030,000	\$0
TOTAL ENTERPRISE FUND REVENUE		\$6,568,536	\$6,711,407	\$142,871
				2.18%
Operating Revenue		\$2,445,896	\$2,460,306	\$14,410

FY25-26 Budget Amendment

New Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
	<i>Water Department</i>			
20-7100-3101	Salaries	\$207,000	\$207,000	\$0
20-7100-3201	Fringe Benefits	\$104,500	\$104,500	\$0
20-7100-3522	Well System: Utilities	\$44,300	\$44,300	\$0
20-7100-3610	Well System: Repairs	\$5,000	\$5,000	\$0
20-7100-3523	Well System: Chemicals	\$30,000	\$30,000	\$0
20-7100-3524	Chlorine gas and minimal liquid chlorine Water Treatment Plant Utilities	\$55,000	\$55,000	\$0
20-7100-3611	Treatment Plant Supplies and Materials	\$16,000	\$16,000	\$0
20-7100-3612	Distribution System Supplies and Materials	\$22,000	\$22,000	\$0
20-7100-3603	Leak repair, valve replacement, hydrant repair Vehicle Repairs and Main.	\$6,000	\$6,000	\$0
20-7100-3604	Fuel	\$8,000	\$8,000	\$0
20-7100-3613	Water Treatment Plant Repairs and Maint	\$12,000	\$12,000	\$0
20-7100-3525	Water Testing (Lab)	\$6,000	\$6,000	\$0

FY25-26 Budget Amendment

New Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
20-7100-3526	Road Cuts and Repairs	\$30,000	\$30,000	\$0
20-7100-3512	Uniforms	\$3,600	\$3,600	\$0
20-7100-3301	Outside Contracted Labor	\$10,000	\$10,000	\$0
20-7100-3506	Miscellaneous	\$1,000	\$1,051	\$51
20-7100-3527	Permits and Dues	\$4,000	\$4,000	\$0
20-7100-3530	Office of drinking water, VRWA, DPOR Insurance Recovery Expenses	\$0	\$4,780	\$4,780
	Water Department Total	\$564,400	\$569,231	\$4,831
 <i>Sewer Department</i>				
20-7300-3101	Salaries	\$138,100	\$138,100	\$0
20-7300-3201	Fringe Benefits	\$60,400	\$60,400	\$0
20-7300-3528	Lift Station(s) Utilities	\$25,000	\$25,000	\$0
20-7300-3529	North Fork Pump Station Utilities	\$25,000	\$25,000	\$0
20-7300-3616	Collection System Supplies, Materials and Repairs	\$15,000	\$15,000	\$0

FY25-26 Budget Amendment

New Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
20-7300-3617	Lift Station(s) Repairs and Supplies	\$9,000	\$9,000	\$0
20-7300-3525	Water Tests (Lab)	\$250	\$250	\$0
20-7300-3512	Uniforms	\$0	\$0	\$0
20-7300-3603	Vehicle Repair & Maint	\$6,000	\$6,000	\$0
20-7300-3604	Fuel	\$0	\$0	\$0
20-7300-3506	Miscellaneous	\$1,000	\$1,000	\$0
20-7300-3527	Permits and Dues	\$500	\$500	\$0
20-7300-3530	Broadway Treatment Costs	\$460,337	\$460,337	\$0
	Insurance Recovery Expenses	\$0	\$0	\$0
	Sewer Department Total	\$740,587	\$740,587	\$0
<i>Water/Sewer Administration</i>				
20-7500-3101	Salaries	\$241,000	\$243,300	\$2,300
20-7500-3102	Part Time Salaries	\$13,125	\$13,125	\$0

FY25-26 Budget Amendment

WATER/SEWER ENTERPRISE FUND EXPENSES		2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
New Account				
20-7500-3201	Fringe Benefits	\$105,500	\$105,600	\$100
20-7500-3502	Attorney Fees	\$35,000	\$35,000	\$0
20-7500-3503	Audit Fees	\$15,060	\$15,060	\$0
20-7500-3601	Office Supplies	\$5,000	\$5,000	\$0
20-7500-3509	Postage	\$9,000	\$9,000	\$0
20-7500-3520	VRSA Insurance	\$50,200	\$50,200	\$0
20-7500-3504	Continuing Education	\$2,500	\$2,500	\$0
20-7500-3301	Contractual Services	\$45,000	\$45,000	\$0
20-7500-3506	Miscellaneous	\$776	\$776	\$0
20-7500-3507	Bank Fees	\$9,000	\$9,000	\$0
	Water/Sewer Administration Total	\$531,161	\$533,561	\$2,400
<i>Water/Sewer Debt Service (Principal & Interest)</i>				
20-7600-3906	RLF Force Main/Pump station and I&I Project	\$126,000	\$126,000	\$0

FY25-26 Budget Amendment

New Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2025-2026 Adopted Budget	2025-2026 Budget Amendment	Changes \$ Increase (Decrease)
	Through November 2030			
20-7600-3907	VRA Gen Oblign series 2019B	\$145,109	\$145,109	\$0
	Through April 2030			
20-7600-3908	VDH Loan - Water Tank & Improvemenets	\$0	\$0	\$0
20-7600-3909	Loan Payment - Public Works Equipment	\$34,842	\$34,842	\$0
	Water/Sewer Debt Service Total	\$305,951	\$305,951	\$0
	<i>Water/Sewer Capital Outlay</i>			
20-7710-3807	Water Department	\$4,235,000	\$4,253,000	\$18,000
	Valve/meter/hydrant replacement	\$15,000		
	New Water Storage Tank - Engineering/Construction	\$4,030,000		
	Water Filter Membrane and Gasket Replacement(Restricted Fund)	\$25,000		
	Water Meter Upgrades 4 Year Plan (3 left)	\$63,000		
	Leak Detection, Valve, Watermain Replacement, Repairs	\$30,000		
	Distribution System Maintenance	\$70,000		
	Chlorine Analyzer	\$10,000		
	Tamper and Plate Vibrator Replacement	\$10,000		
20-7710-3808	Sewer Department	\$151,000	\$151,000	\$0
	Collection System Improvements	\$80,000		
	Congress Street Sewer Project	\$71,000		
20-7710-3809	Civil Engineering	\$10,000	\$10,000	\$0

FY25-26 Budget Amendment

New Account	WATER/SEWER ENTERPRISE FUND EXPENSES	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Budget Amendment</u>	<u>Changes \$ Increase (Decrease)</u>
20-7710-3810	Water Contingency	\$8,000	\$8,000	\$0
20-7710-3811	Sewer Contingency	\$8,000	\$8,000	\$0
20-7710-3812	W/S Administration Technology Reserve Fund \$10,000	\$10,000	\$10,000	\$0
20-7710-3815	Water Department Carryover	\$0	\$0	\$0
20-7710-3816	Sewer Department Carryover	\$0	\$71,000	\$71,000
	Water/Sewer Capital Outlay Total	\$4,422,000	\$4,511,000	\$89,000
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	TOTAL ENTERPRISE FUND EXPENDITURES	\$6,564,099	\$6,660,330	\$96,231
	Transfer to Capital Reserves (Balances budget)	\$4,437	\$51,077	1.47%
	Operating Expense including Debt Service	\$2,142,099	\$2,149,330	\$7,231
	Operating Revenue - Operating Expense Surplus (Deficit)	\$303,797	\$310,977	