

Town of Hurt, Virginia: Operating Budget for Fiscal Year 2026-27
Effective Date Range: July 1, 2026 through June 30, 2027
 Approved by Town Council on June 24, 2026.

Fund 10: General Fund (All Municipal Services Other Than Water and Wastewater)

Line Account Number	Descriptor	Current FY 2026-27	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
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Memo

Projected Balances and Revenues

Estimated Balances on Hand as of July 1

G1	10-000-1101000	Cash Drawer	100.00	100.00	100.00	100.00
G2	10-000-1102000	Checking Account	40,000.00	40,000.00	40,000.00	40,000.00
G3	10-000-1103000	LGIP Reserve – General	849,053.21	256,800.89	198,898.40	182,032.75
G4	10-000-1103100	LGIP Reserve – PD	26,999.17			
G5	10-000-1103200	LGIP Reserve – Staunton Plaza	25,624.69			
G6		Total Balances on Hand	941,777.07	296,900.89	238,998.40	222,132.75

Estimated Local Revenue

G7	10-000-1112150	Staunton River RIFA Revenue Sharing	5,000.00	0.00	0.00	0.00
G8	10-000-3110100	Real Estate Taxes	167,028.75	150,305.09	130,765.96	153,909.36
G9	10-000-3110101	SCC Real Estate Taxes	7,000.00	6,100.00	6,100.00	5,600.00
G10	10-000-3110200	Mobile Home Property Tax	917.79	731.91	926.72	418.45
G11	10-000-3110301	Personal Property Taxes	61,922.77	59,010.44	59,168.43	56,967.53
G12	10-000-3110601	Late Real Estate Tax Penalties	400.00	400.00	400.00	400.00
G13	10-000-3110602	Late Personal Property Tax Penalties	500.00	500.00	500.00	500.00
G14	10-000-3120101	Local Sales & Use Taxes	59,117.00	46,617.00	43,808.00	41,170.00
G15	10-000-3120102	Communications Taxes	34,285.00	13,924.00	13,924.00	16,633.00
G16	10-000-3120201	Utility Taxes	20,868.00	22,296.00	22,215.00	23,851.00
G17	10-000-3120203	Consumption Utility Taxes	4,862.00	7,081.00	6,800.00	3,909.00
G18	10-000-3120301	Business License Taxes	14,000.00	13,000.00	14,000.00	14,000.00
G19	10-000-3120303	Meals Taxes	62,677.00	58,405.00	60,212.00	65,624.00
G20	10-000-3120401	Auto Decal Taxes	33,170.50	48,342.00	48,342.00	48,090.00
G21	10-000-3120501	Cigarette Taxes	7,500.00	7,500.00	12,500.00	16,250.00
G22	10-000-3131000	Checking Interest – General Account	400.00	525.00	525.00	720.00
G23	10-000-3161150	Returned Check Fees	100.00	100.00	100.00	100.00
G24	10-000-3172000	Application/Permit Processing Fees	500.00	500.00	500.00	750.00
G25	10-000-3185000	Cell Phone Tower Lease	26,098.00	18,500.00	18,000.00	17,457.00
G26	10-000-3187500	Solar Farm Lease	0.00	5,000.00	5,000.00	5,000.00
G27	10-000-3188000	Staunton Plaza Lease Income	45,000.00	48,000.00	58,000.00	17,733.95
G28	10-000-3199000	Miscellaneous Income	500.00	500.00	500.00	100.00
G29	10-000-3207500	Town Promotion Sponsors	1,000.00	1,000.00	1,000.00	2,500.00
G30	10-131-3140101	Court Fines	1,200.00	1,525.00	1,025.00	1,025.00
G31	10-131-3151000	Civil Penalties	2,000.00	1,000.00	1,000.00	500.00
G32	10-131-3199000	Police Calendar Ad Revenue	1,200.00	1,500.00	1,500.00	1,500.00
G33	10-131-3199250	PD Community Programs & Scholarships Fundraising	2,500.00	5,000.00	3,000.00	3,000.00
G34	10-141-7650000	Refuse Collection Commercial Revenue	6,048.00	5,766.00	5,766.00	5,766.00
G35		Local Revenue Subtotal	565,794.80	523,128.43	515,578.11	503,474.29

Line	Account Number	Descriptor	Current FY 2026-27	Memo	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
Estimated Intergovernmental Revenue							
G36	10-000-3220107	Railroad Rolling Stock Tax	9,200.00		8,000.00	8,000.00	8,000.00
G37	10-000-3240302	Litter Control/Recycling Grant	1,600.00		1,200.00	1,200.00	1,200.00
G38	10-000-3260500	PPTRA	34,675.36		39,340.29	39,445.62	37,978.35
G39	10-131-3240105	599 Law Enforcement Assistance	39,586.00		29,874.00	29,874.00	29,874.00
G40	10-131-3240106	Byrne Grant/LOLE	1,009.00		500.00	500.00	500.00
G41	10-131-3240107	VSP HEAT Grant Program	10,000.00		0.00	0.00	0.00
G42	10-131-3250201	Grant Funding Non-Specific A	1,000.00		0.00	0.00	0.00
G43	10-131-3250202	Grant Funding Non-Specific B	1,000.00		0.00	0.00	0.00
G44	10-141-3270110	ADA Compliance Grant Funding	0.00		0.00	0.00	500.00
G45	10-181-3330111	Fire Programs Fund	10,000.00		10,000.00	10,000.00	10,000.00
G46	10-191-3401000	Community Development Grant Funding – Staunton Plaza	700,000.00				
G47		Intergovernmental Revenue Subtotal	808,070.36		88,914.29	89,019.62	88,052.35
Incoming Transfers/Use of Fund Balance							
G48	10-101-3011000	Transfers From Reserve/Carryover Funds	0.00		0.00	0.00	0.00
G49	10-101-3011001	Federal ARPA Funds	0.00		0.00	0.00	526,606.00
G50		Incoming Transfers/Use of Fund Balance Subtotal	0.00		0.00	0.00	526,606.00
G51		Total Projected Revenues & Incoming Transfers	1,373,865.16	(G35 + G47 + G50)	612,042.72	604,597.73	1,118,132.64
G52		Grand Total of Balances, Revenues & Incoming Transfers	2,315,642.23	(G6 + G51)	908,943.61	843,596.13	1,340,265.39
Projected Expenditures							
Department 101: Administration							
Human Resources							
G53	10-101-6110001	Clerk	45,468.80		43,388.80	37,000.00	49,056.80
G54	10-101-6110003	Treasurer	53,310.40		50,876.80	45,000.00	49,056.80
G55	10-101-6110004	Administrative Overtime Contingency	2,500.00		3,000.00	3,000.00	3,000.00
G56	10-101-6150005	Elected Officer Compensation	2,400.00		2,400.00	2,400.00	2,400.00
G57	10-101-6211000	FICA	7,931.46		7,624.42	6,686.10	7,918.79
G58	10-101-6221250	VRS Retirement	21,405.45		20,427.36	17,769.40	20,966.88
G59	10-101-6230000	VRS VOYA WH & ER Match – Admin	2,300.00		0.00	0.00	0.00
G60	10-101-6241500	VRS Life Insurance	533.41		509.03	442.80	529.81
G61	10-101-6250000	VRS Disability Insurance	839.62		801.26	697.00	833.97
G62	10-101-6260000	VEC Unemployment Tax	2,072.00		0.00	0.00	0.00
G63	10-101-6262000	Group Medical Insurance	13,344.00		22,296.00	22,500.00	20,658.00
G64	10-101-6263000	Staff Professional Development	2,000.00		2,000.00	2,000.00	2,000.00
G65		HR Subtotal	154,105.14		153,323.67	137,495.30	156,421.05
Operational							
G66	10-101-6271000	General and Public Officials Liability Insurance	898.00		773.67	812.33	892.58
G67	10-101-6271250	Excess Liability Insurance	268.67		241.67	161.67	147.99
G68	10-101-6272000	Automobile Insurance	91.80		87.40	84.05	88.95
G69	10-101-6272150	Physical Damage Auto Insurance	58.35		56.00	43.40	51.75
G70	10-101-6272500	Property & Miscellaneous Items Insurance	9,302.50		8,035.00	7,404.00	2,262.00
G71	10-101-6295000	Workers' Compensation Insurance + Extension	379.46		550.00	703.20	114.14
G72	10-101-7331000	Office Capital & Equipment	2,000.00		2,500.00	3,000.00	1,500.00
G73	10-101-7331500	Office Supplies	4,000.00		4,500.00	4,000.00	3,700.00
G74	10-101-7351000	Legal Advertising & Publication	4,000.00		5,000.00	5,000.00	5,300.00

Line	Account Number	Descriptor	Current FY 2026-27	Memo	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
G75	10-101-7511000	Electric	2,750.00		2,500.00	2,500.00	2,500.00
G76	10-101-7521000	Postage/Shipping	3,850.00		3,000.00	2,000.00	1,600.00
G77	10-101-7531200	Net 2 Office Phone	1,365.00		1,176.00	1,153.00	947.76
G78	10-101-7531250	Cellular Communications	2,930.00		2,580.00	2,215.00	5,332.80
G79	10-101-7581000	Miscellaneous Expenses	543.00		489.17	948.52	722.84
G80	10-101-7581100	Bank Charges	850.00		900.00	1,050.00	1,243.00
G81	10-101-7601100	Memberships and Subscriptions	1,500.00		400.00	400.00	400.00
G82		OP Subtotal	34,786.78		32,788.90	31,475.17	26,803.81
Professional Services							
G83	10-101-8101000	Accounting Audits	12,500.00		11,500.00	10,750.00	10,000.00
G84	10-101-8101250	Accounting Support Services	6,000.00		0.00	0.00	0.00
G85	10-101-8111000	Attorney Fees/Legal Retainer	13,500.00		12,600.00	12,000.00	11,400.00
G86	10-101-8121500	Municipal Codification	1,350.00		2,576.00	4,000.00	4,832.00
G87		PS Subtotal	33,350.00		26,676.00	26,750.00	26,232.00
G88		Administrative Offices Total	222,241.92		212,788.57	195,720.47	209,456.86
Department 131: Police Department							
Human Resources							
G89	10-131-61110011	Police Chief	70,532.80		67,152.80	62,948.40	61,714.12
G90	10-131-61110031	Patrol Officer (FT)	52,520.00		50,138.40	52,000.00	52,000.00
G91	10-131-6130003	Patrol Officer (PT)	0.00		0.00	0.00	6,531.84
G92	10-131-61110041	Police Overtime Contingency	5,000.00		4,000.00	4,000.00	4,000.00
G93	10-131-6211000	FICA	9,796.04		9,278.78	9,099.55	9,504.82
G94	10-131-6221250	VRS Retirement	26,665.54		25,417.00	24,909.32	24,641.85
G95	10-131-6241500	VRS Group Life Insurance	664.49		633.37	620.72	614.06
G96	10-131-6250000	VRS Disability Insurance	1,045.95		0.00	0.00	0.00
G97	10-131-6260000	VEC Unemployment Tax	2,072.00		0.00	0.00	0.00
G98	10-131-6262000	Group Medical Insurance	29,520.00		27,024.00	29,000.00	27,900.00
G99	10-131-6263000	Staff Professional Development	6,000.00		4,000.00	4,000.00	3,000.00
G100		HR Subtotal	203,816.81		187,644.35	186,577.99	189,906.68
Operational							
G101	10-131-6271000	General and Public Officials Liability Insurance	898.00		773.67	812.33	892.58
G102	10-131-6271250	Excess Liability Insurance	268.67		241.67	161.67	147.99
G103	10-131-6272000	Automobile Insurance	1,468.80		1,398.40	1,344.80	1,423.20
G104	10-131-6272150	Physical Damage Auto Insurance	933.60		896.00	854.40	828.00
G105	10-131-6273500	Fidelity/Crime Insurance	510.00		495.00	495.00	495.00
G106	10-131-6281000	Law Enforcement Liability	949.00		863.00	750.00	1,000.00
G107	10-131-6281250	LODA Benefits	1,551.00		0.00	0.00	0.00
G108	10-131-6295000	Workers' Compensation Insurance	4,245.36		4,319.00	4,219.20	3,690.46
G109	10-131-7331200	Equipment Maintenance/Repair	2,500.00		2,000.00	1,050.00	1,050.00
G110	10-131-7701000	Uniforms	3,500.00		3,500.00	4,200.00	4,200.00
G111	10-131-7332000	Record Management System	3,225.00		3,225.00	3,225.00	3,225.00
G112	10-131-7341000	Vehicle Maintenance	3,000.00		2,425.00	2,625.00	2,625.00
G113	10-131-7341250	Fuel	8,500.00		8,500.00	9,000.00	8,925.00
G114	10-131-7351000	Code Books, Printing & Publications	300.00		300.00	157.50	157.50
G115	10-131-7450000	PD GPS Units	0.00		900.00	943.95	943.95
G116	10-131-7531000	PD Fax	700.00		550.00	551.64	551.64
G117	10-131-7531200	Net 2 Office Phone	768.00		768.00	475.32	475.32
G118	10-131-7531250	Cellular Communications	2,250.00		2,500.00	2,053.92	2,053.92

Line	Account Number	Descriptor	Current FY 2026-27	Memo	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
G119	10-131-7531500	PD Secure Server	3,200.00		3,200.00	3,150.00	3,150.00
G120	10-131-7553150	Kid ID and Training Program	105.00		105.00	105.00	105.00
G121	10-131-7553300	Community Scholarship/Sponsorship Awards	2,500.00		5,000.00		
G122	10-131-7581000	Miscellaneous Expenses	1,000.00		1,000.00	1,000.00	2,525.00
G123	10-131-7601000	Department Operating Expenses	4,000.00		4,000.00	2,000.00	2,000.00
G124	10-131-7611000	Investigations	1,500.00		1,500.00	1,000.00	1,000.00
G126	10-131-7654000	Byrne Grant Expenditures "LOLE"	1,009.00		500.00	1,106.00	1,106.00
G127	10-131-7654250	VSP HEAT Grant Program Expenditures	10,000.00		0.00	0.00	0.00
G128	10-131-7654500	Grant Funding Non-Specific A Expenditures	1,000.00		0.00	0.00	0.00
G129	10-131-7654750	Grant Funding Non-Specific B Expenditures	1,000.00		0.00	0.00	0.00
G130		OP Subtotal	60,881.43		48,959.73	41,280.73	42,570.56
Capital							
G131	10-131-9871000	PD Capital Purchases/Reserves	2,000.00		2,000.00	2,000.00	2,000.00
G132		CP Subtotal	2,000.00		2,000.00	2,000.00	2,000.00
G133		Police Department Total	266,698.24		238,604.09	229,858.72	234,477.24
Department 141: Public Works							
Operational							
G134	10-141-6271000	General and Public Officials Liability Insurance	449.00		386.83	406.17	446.42
G135	10-141-6271250	Excess Liability Insurance	134.33		120.83	80.83	74.01
G136	10-141-6272000	Automobile Insurance	137.70		131.10	126.08	133.43
G137	10-141-6272150	Physical Damage Auto Insurance	87.53		84.00	80.10	77.63
G138	10-141-6274000	Equipment & Machinery Insurance	408.50		396.50	340.00	309.00
G139	10-141-6295000	Workers' Compensation Insurance	1,573.88		980.00	1,054.80	2,536.40
G140	10-141-7301000	Street Maintenance	2,500.00		2,500.00	3,000.00	3,000.00
G141	10-141-7341000	Vehicle Maintenance	500.00		500.00	500.00	500.00
G142	10-141-7341250	Fuels	1,000.00		1,000.00	1,000.00	1,250.00
G143	10-141-7361000	Buildings & Grounds – General	3,000.00		3,000.00	3,000.00	3,000.00
G144	10-141-7361150	Buildings/Grounds Renovation ADA Compliance	0.00		0.00	0.00	336,000.00
G145	10-141-7401000	Maintenance – Staunton Plaza	10,000.00		0.00	0.00	0.00
G146	10-141-7581000	Miscellaneous Expenses	250.00		621.80	409.16	1,050.00
G147	10-141-7611000	Street Lighting	24,500.00		24,000.00	20,000.00	18,900.00
G148	10-141-7651000	Garbage Collection Contract	53,404.00		49,000.00	48,000.00	37,038.75
G149	10-141-7651250	Garbage Collection – Fuel Surcharge Contingency	15,000.00		0.00	0.00	0.00
G150	10-141-7652500	Litter Control/Recycling Grant Expenditure	1,600.00		1,200.00	1,200.00	1,200.00
G151		OP Subtotal	114,544.94		83,921.07	79,197.14	405,515.64
Professional Services							
G152	10-141-8121000	Contractual Services (Snow Removal)	2,000.00		0.00	0.00	12,600.00
G153		PS Subtotal	2,000.00		0.00	0.00	12,600.00
Capital							
G154	10-141-9871000	PW Capital Purchases/Reserves	3,000.00		3,000.00	3,000.00	3,000.00
G155		CP Subtotal	3,000.00		3,000.00	3,000.00	3,000.00
G156		Public Works Total	119,544.94		86,921.07	82,197.14	421,115.64

Department 171: Information Technology

G157	10-171-6273000	Cyber Insurance	1,538.00		1,398.00	1,331.00	1,210.00
G158	10-171-9021000	Other Software and Technical Services/Support	12,000.00		3,000.00	5,123.00	5,562.90
G159	10-171-9021250	FMS Southern Software	4,857.00		4,753.00	4,253.00	2,835.00
G160	10-171-9021500	Managed Services Agreement	0.00		1,000.00	1,000.00	2,100.00
G161	10-171-9031000	Email & Website Maintenance	0.00		3,000.00	2,700.00	2,625.00
G162		Information Technology Total	18,395.00		13,151.00	14,407.00	14,332.90

Department 181: Fire Department

G163	10-181-7541000	HVFD General Support	15,000.00		15,000.00	15,000.00	15,000.00
G164	10-181-7572000	HVFD Capital Fund	5,000.00		5,000.00	5,000.00	5,000.00
G165	10-181-7593000	HVFD Fire Fund Grant	10,000.00		10,000.00	10,000.00	10,000.00
G166		Fire Department Total	30,000.00		30,000.00	30,000.00	30,000.00

Department 191: Community Development

G167	10-191-7752000	Business & Government Relations	700.00		1,000.00	1,000.00	1,000.00
G168	10-191-7752750	Public Relations Advertising	1,000.00		1,000.00	1,000.00	1,000.00
G169	10-191-7753500	Event Planning/Town Promotion	1,285.06		2,000.00	3,000.00	5,000.00
G170	10-191-7801000	Infrastructure Development	5,000.00		5,000.00	5,000.00	5,000.00
G171	10-191-7831000	SRRIFA Member Contribution	4,000.00		4,000.00	4,000.00	4,000.00
G172	10-191-7841000	Community Development Grant Expenditure – Plaza	700,000.00		12,578.00	30,000.00	185,000.00
G173	10-191-7851000	Economic Development Reserve	5,000.00		5,000.00	8,414.39	7,750.00
G174		Community Development Total	716,985.06		30,578.00	52,414.39	208,750.00

G175 Total General Fund Revenues

G176 Total General Fund Expenditures

G177 Difference (General Fund is balanced if this line is zero).

1,373,865.16

1,373,865.16

0.00

1,118,132.64

1,118,132.64

0.00

Fund 30: Enterprise Fund (Municipal Water and Wastewater Only)

Projected Balances and Revenues

Estimated Balances on Hand as of July 1

E1	30-000-1101000	Cash Drawer	100.00		100.00	100.00	100.00
E2	30-000-1102000	Checking Account	30,000.00		30,000.00	30,000.00	30,000.00
E3	30-000-1103000	LGIP Reserve – Water	723,428.21		343,328.09	323,369.98	305,155.10
E4	30-000-1103250	LGIP Reserve – Infrastructure & Capital	665,635.68		253,628.83	238,884.74	171,419.89
E5		Total Balances on Hand	1,419,163.89		627,056.92	592,354.72	506,674.99

Estimated Water Revenue

E6	30-501-3101000	Water Billing (Volumetric)	591,700.00		428,030.00	408,320.00	449,280.00
E7	30-501-3111000	Water Billing (Quarterly Base Charge)	64,800.00		62,400.00	60,000.00	0.00
E8	30-501-3161150	Returned Check Charges	200.00		200.00	200.00	200.00
E9	30-501-3161300	Water Connection Charges	3,000.00		4,000.00	1,400.00	1,400.00
E10	30-501-3161550	Transfer and Turn-On Fees	450.00		450.00	450.00	450.00
E11	30-501-3161700	Late Utility Payment Penalties	9,000.00		7,000.00	7,000.00	7,000.00
E12	30-501-3171000	PCPW Service Agreement	6,312.00		6,312.00	6,312.00	2,014.00
E13	30-501-3199000	Miscellaneous Income	500.00		500.00	1,000.00	1,000.00
E14		Water Revenue Subtotal	675,962.00		508,892.00	484,682.00	461,344.00

Line	Account Number	Descriptor	Current FY 2026-27	Memo	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
Estimated Intergovernmental Revenue							
E15	30-501-3187750	Grant Funding for Water/Wastewater Infrastructure	854,000.00		0.00	0.00	0.00
E16		Intergovernmental Revenue Subtotal	854,000.00		0.00	0.00	0.00
Estimated Wastewater Revenue							
E17	30-511-3161921	Wastewater Billing	10,500.00		10,500.00	10,170.00	2,998.00
E18		Wastewater Revenue Subtotal	10,500.00		10,500.00	10,170.00	2,998.00
Incoming Transfers							
E19	30-200-3011000	Transfers From Reserve or Other Accounts	168,000.00		0.00	0.00	0.00
E20		Incoming Transfers Subtotal	168,000.00		0.00	0.00	0.00
E21		Total Projected Revenues & Incoming Transfers	1,708,462.00	(E14 + E16 + E18 + E20)	519,392.00	494,852.00	464,342.00
E22		Grand Total of Balances, Revenues & Transfers	3,127,625.89	E5 + E21	1,146,448.92	1,087,206.72	971,016.99
Projected Expenditures							
Water Expenditures							
Human Resources							
E23	30-501-61110000	Municipal Waterworks Operator - Class I	62,441.60		0.00	0.00	0.00
E24	30-501-61110001	Public Works Director	55,515.20		53,372.80	50,037.94	49,056.80
E25	30-501-61110002	Public Works Technician	44,345.60		42,328.00	0.00	0.00
E26	30-501-61110003	Public Works Overtime Contingency	4,000.00		4,000.00	4,000.00	3,800.00
E27	30-501-6211000	FICA	12,722.13		7,627.11	4,133.90	4,043.55
E28	30-501-6221250	VRS Retirement	35,170.93		20,738.36	10,843.22	10,630.61
E29	30-501-6230000	VRS VOYA WH & ER Match – Public Works	7,550.00		0.00	0.00	0.00
E30	30-501-6241500	VRS Life Insurance	876.43		516.78	270.20	264.91
E31	30-501-6250000	VRS Disability Insurance	1,379.57		813.46	425.32	416.98
E32	30-501-6260000	VEC Unemployment Tax	3,108.00		0.00	0.00	0.00
E33	30-501-6262000	Group Medical Insurance	29,520.00		22,296.00	8,750.00	8,520.00
E34	30-501-6263000	Staff Professional Development	6,000.00		3,000.00	3,000.00	3,000.00
E35		HR Subtotal	262,629.47		154,692.52	81,460.59	79,732.84
Operational							
E36	30-501-6271000	General and Public Officials Legal Liability Insurance	449.00		386.83	406.17	446.42
E37	30-501-6271250	Excess Liability Insurance	134.33		120.83	80.83	74.01
E38	30-501-6272000	Automobile Insurance	137.70		131.10	126.08	133.43
E39	30-501-6272150	Physical Damage Auto Insurance	87.53		84.00	80.10	77.63
E40	30-501-6272500	Property & Miscellaneous Items Insurance	9,302.50		0.00	0.00	0.00
E41	30-501-6274000	Equipment & Machinery Insurance	408.50		396.50	340.00	309.00
E42	30-501-6295000	Workers' Compensation Insurance	1,573.88		980.00	1,054.80	0.00
E43	30-501-7331500	Office Supplies	3,000.00		3,000.00	3,500.00	3,700.00
E44	30-501-7341000	Vehicle Maintenance/Repair	2,500.00		2,100.00	3,350.00	3,240.00
E45	30-501-7341250	Fuels	3,500.00		3,000.00	3,000.00	3,000.00
E46	30-501-7511000	Electric	8,638.00		7,750.00	7,527.00	7,344.00
E47	30-501-7521000	Postage/Shipping	1,200.00		1,500.00	3,000.00	2,700.00
E48	30-501-7531000	Landline Telecommunications	2,038.00		1,953.00	1,706.00	1,686.72
E49	30-501-7531200	Net 2 Office Phone	475.00		475.00	475.00	475.32
E50	30-501-7531250	Cellular Communications	1,764.00		1,280.00	1,026.96	1,026.96
E51	30-501-7581000	Miscellaneous	1,079.68		250.05	1,229.80	1,388.97
E52	30-501-7621000	Public Works GPS	0.00		0.00	350.00	310.39
E53		OP Subtotal	36,288.12		23,407.32	27,252.74	25,912.85

Line	Account Number	Descriptor	Current FY 2026-27	Memo	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
Administrative & Professional							
E54	30-503-7311000	Water Analysis/Lab Testing	5,000.00		7,500.00	10,563.00	5,616.00
E55	30-503-7332000	Generator Maintenance Contract	1,525.00		1,525.00	1,525.00	1,512.00
E56	30-503-7381000	VDH Technical Assistance Fees	2,250.00		2,250.00	2,250.00	3,000.00
E57	30-503-7391000	Beacon Customer Support Fees	6,000.00		5,750.00	5,500.00	6,155.28
E58	30-503-7522000	Miss Utility	1,000.00		2,000.00	7,500.00	6,000.00
E59	30-503-7553000	Employee Training & Licensure	0.00		750.00	1,500.00	1,500.00
E60	30-503-7601200	VA Rural Water Association Dues	400.00		400.00	400.00	350.00
E61	30-503-7703000	FMS Southern Software	3,200.00		2,200.00	2,700.00	2,700.00
E62	30-503-7703150	Rivertrail Technical Support	7,500.00		5,730.00	5,500.00	5,298.00
E63	30-503-8101000	Accounting Audits	12,500.00		11,500.00	10,750.00	10,000.00
E64	30-503-8101250	Accounting Support Services	4,000.00		0.00	0.00	0.00
E65	30-503-8111000	Attorney Fees/Legal Retainer	13,500.00		12,600.00	12,000.00	11,400.00
E66	30-503-8121000	Bond Counsel	10,000.00		0.00	0.00	0.00
E67	30-503-8121500	Municipal Codification	1,350.00		2,576.00	4,000.00	4,832.19
E68	30-503-8131000	Water/Wastewater Consulting Services	0.00		3,600.00	24,000.00	24,000.00
E69	30-503-8141000	Water System Engineering Services	44,334.00		0.00	0.00	0.00
E70		A&P Subtotal	112,559.00		58,381.00	88,188.00	82,363.47
Capital							
E71	30-505-9871000	Water Plant Renovation & Upgrades	500,000.00		0.00	0.00	0.00
E72	30-505-9881000	Water Plant Security	40,000.00		0.00	0.00	0.00
E73	30-505-9891000	Distribution System Improvements	209,000.00		25,000.00	40,000.00	43,500.00
E74	30-505-9892000	Capital Purchases	174,700.00		5,000.00	7,000.00	7,000.00
E75	30-505-9893000	Transfer to LGIP Infrastructure/Capital Reserves	64,800.00		13,517.00	27,720.00	0.00
E76	30-505-9901000	Capital Improvements Debt Service	19,000.00		19,000.00	19,000.00	14,113.84
E77		CP Subtotal	1,007,500.00		62,517.00	93,720.00	64,613.84
System Maintenance & Repair							
E78	30-507-7331200	Equipment Repair/Maintenance	4,000.00		4,000.00	4,000.00	4,000.00
E79	30-507-7331400	Water Line Repairs/Maintenance	35,000.00		35,000.00	35,000.00	35,000.00
E80	30-507-7601600	System Operating Supplies/Tools	6,000.00		7,000.00	5,000.00	5,000.00
E81	30-507-8501100	Tank Maintenance Contract	12,500.00		12,500.00	12,500.00	12,064.00
E82		M&R Subtotal	57,500.00		58,500.00	56,500.00	56,064.00
Product							
E83	30-509-8755000	Water Purchase	217,185.42		149,594.17	136,570.67	144,495.00
E84		Product Subtotal	217,185.42		149,594.17	136,570.67	144,495.00
E85		Total Water Expenditures	1,693,662.00		507,092.00	483,692.00	453,182.00

Wastewater Expenditures

Operational						
E86	30-511-7331400	System Repairs/Maintenance	7,500.00		5,000.00	4,000.00
E87	30-511-7401500	Purchase Wastewater Capacity	3,000.00		3,000.00	3,360.00
E88	30-511-7511000	Electric	800.00		800.00	800.00
E89		OP Subtotal	11,300.00		8,800.00	8,160.00

Capital						
E90	30-511-9891000	System Improvements	3,500.00		3,500.00	3,000.00
E91		CP Subtotal	3,500.00		3,000.00	3,000.00

E92		Total Wastewater Expenditures	14,800.00		12,300.00	11,160.00
E93		Total W/W Enterprise Revenues	1,708,462.00	E21	519,392.00	494,852.00
E94		Total W/W Enterprise Expenditures	1,708,462.00	E85 + E92	519,392.00	464,342.00
E95		Difference (Enterprise Fund is balanced if this line is zero).	0.00		0.00	0.00

Fund 11: Police Department Forfeiture (PDDR) - Specialized PD Use Only [Consolidated/Merged into LGIP PD Reserves]

Estimated Balances on Hand as of July 1

11-131-1102000	Checking Account	0.00		0.00	0.00	0.00
11-131-1103000	LGIP Savings (Reserve)	0.00		5,761.82	5,000.00	5,121.10
	Total Balances on Hand	0.00		5,761.82	5,000.00	5,121.10

Estimated Revenues						
11-131-3131000	Checking Interest – PDDR	0.00		0.00	0.00	0.00
11-131-3131250	LGIP Reserve Interest – PDDR	0.00		0.00	0.00	0.00
	Total PDDR Revenues	0.00		0.00	0.00	0.00

	Grand Total (Balances + Revenues)	0.00		5,761.82	5,000.00	5,121.10
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	Estimated Expenditures: None	0.00		0.00	0.00	
	Transfer to PD General Fund 10-131	0.00				

	Total PDDR Revenues	0.00		0.00	0.00	0.00
	Total PDDR Expenditures	0.00		0.00	0.00	0.00
	Difference (Revenues - Expenditures)	0.00		0.00	0.00	0.00

Operating Budget Summary: July 1, 2026 – June 30, 2027



General Fund	Current FY 2026-27	Memo	Prior FY 2025-26	Prior FY 2024-25	Prior FY 2023-24
Total Balances on Hand	941,777.07		296,900.89	238,998.40	222,132.75
Total Estimated Revenues	1,373,865.16		612,042.72	604,597.73	1,118,132.64
Total Estimated Expenditures	1,373,865.16		612,042.72	604,597.72	1,118,132.64
Revenues minus Expenditures	0.00	General Fund Balanced	0.00	0.00	0.00
(Balances + Revenues) less Expenditures	941,777.07		296,900.89	238,998.40	222,132.75

Enterprise Fund					
Total Balances on Hand	1,419,163.89		627,056.92	592,354.72	506,674.99
Total Estimated Revenues	1,708,462.00		519,392.00	494,852.00	464,342.00
Total Estimated Expenditures	1,708,462.00		519,392.00	494,852.00	464,342.00
Revenues minus Expenditures	0.00	Enterprise Fund Balanced	0.00	0.00	0.00
(Balances + Revenues) less Expenditures	1,419,163.89		627,056.92	592,354.72	506,674.99

PDDR Fund					
Total Balances on Hand	0.00	discontinued/consolidated	5,761.82	5,000.00	5,121.10
Total Estimated Revenues	0.00		0.00	0.00	0.00
Total Estimated Expenditures	0.00		0.00	0.00	0.00
Revenues minus Expenditures	0.00		0.00	0.00	0.00
(Balances + Revenues) less Expenditures	0.00	discontinued/consolidated	5,761.82	5,000.00	5,121.10

Grand Total Expenditures All Accounts	3,082,327.16		1,131,434.72	1,099,449.72	1,582,474.64
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Note: The large increase in grand total expenditures over previous years in the preceding line is mainly attributable to our accounting for anticipated external grant funding and expenditures thereof for renovation projects at Staunton Plaza and the new water treatment plant.

Initial on-hand balances (bank and LGIP reserves) are listed only for accounting and transparency purposes. These balances themselves are not included in balancing revenues vs. expenditures. Budgeted transfers into or out of these accounts, if any, are included in the applicable line items under revenues or expenses.

Based on revised tax, utility, and fee schedule as follows:

Real Estate	15¢/\$100 assessed value (increased from 13.5¢)
Personal Property	15¢/\$100 assessed value (increased from 13.5¢)
Auto Decal Tax	\$40.75 each – per taxable vehicle (reduced from \$42.00)
Meals Tax	7.00% (unchanged)
Cigarette Tax	25¢ per pack (unchanged)
Water	\$19.40/1,000 gallons (volumetric) – increased from \$18.61 + \$27.00 (quarterly base charge) – increased from \$26.00
Wastewater	\$8.00/1,000 gallons @ 85% of water usage (increased from \$7.50/1,000)