

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
<b>GENERAL FUND</b>										
<b>GENERAL FUND- REVENUES</b>										
10.3100.0000	REAL ESTATE TAX	765,759	724,218	785,813	724,218	766,445	777,381	10,936	1.5%	
					355,001	360,500	366,638	6,138	1.7%	Residential @ 15.25 Tax Rate (Dec 2024)
					3,500	18,250	18,035	(215)	-6.1%	Commercial @ 15.25 Tax Rate (Dec 2024)
					362,167	367,945	374,235	6,290	1.7%	Residential @ 15.25 Tax Rate (June 2025)
					3,550	19,750	18,473	(1,277)	-36.0%	Commercial @ 15.25 Tax Rate (June 2025)
10.3100.0050	REAL ESTATE TAX-PRIOR YEAR	-	2,000	-	2,000	-	-	-	0.0%	
10.3100.0100	PENALTIES ON DELINQ TAXES	-	2,000	83	2,000	-	-	-	0.0%	
10.3100.0200	COMMERCIAL REAL ESTATE TAX	-	-	-	-	-	-	-	-%	Consolidated into Real Estate Tax Account: 10.3100.0000
<b>3100 (GENERAL PROPERTY TAXES) SUBTOTAL</b>		<b>\$ 765,759</b>	<b>\$ 728,218</b>	<b>\$ 785,897</b>	<b>\$ 728,218</b>	<b>\$ 766,445</b>	<b>\$ 777,381</b>	<b>\$ 10,936</b>	<b>1.5%</b>	
10.3200.0100	SALES TAX	301,950	270,000	325,011	270,000	284,000	298,200	14,200	5.3%	averaging \$22,500/month
10.3200.0200	UTILITY TAX	14,906	15,120	17,492	15,120	15,000	15,000	-	0.0%	averaging 1,260/mo, x 12 = 15,120
10.3200.0250	COMMUNICATIONS TAX	9,525	9,500	9,320	9,500	9,500	9,500	-	0.0%	averaging 790/mo, x 12 = 9,480
10.3200.0260	STATE AUTO RENTAL TAX	1,946	2,100	1,483	2,100	2,000	2,000	-	0.0%	averaging 170/mo, x12 = 2,040
10.3200.0270	ROLLING STOCK	45	100	188	100	50	50	-	0.0%	received 2 times/yr, not significant
10.3200.0300	BUSINESS LICENSES	63,806	82,000	98,996	82,000	67,000	67,000	-	0.0%	Projected revenue based on FY 2021 license renewals. Please note that FY21 overall revenue is higher due to due date extension to Aug 2021
10.3200.0400	AUTO DECAL FEES	50,944	50,000	55,784	50,000	50,000	50,000	-	-%	Expect at least this amount for FY22
10.3200.0500	BANK FRANCHISE TAX	22,356	30,000	21,481	30,000	25,000	25,000	-	0.0%	Collected once a year in May, not sure how BB&T merger with SunTrust will affect this
10.3200.0550	CONDUIT FEE	-	-	62,362	-	24,179	24,904	725	-%	Conduit Fee per the Franchise Agreement. 18,180 conduit footage billed at \$1.33/linear foot.
10.3200.0700	TRANSIENT OCCUPANCY TAX	-	-	2,160	-	-	2,500			
10.3200.0800	MEALS TAX	213,460	200,633	250,708	200,633	262,500	275,625	13,125	6.5%	YTD trend compared to FY 2022 Actuals. Currently trending approx. 6% higher than FY 2022 for same period.
					200,633	210,000	275,625	65,625	32.7%	YTD trend compared to FY 2022 Actuals. Currently trending approx. 6% higher than FY 2022 for same period.
					-	52,500	-	(52,500)	0.0%	Increase in Meals Tax Rate to 3.75%
10.3200.0900	CIGARETTE TAX	22,365	24,000	26,082	24,000	24,000	25,500	1,500	6.3%	averaging \$2,400/mo, may increase if Liberty annexed to town
10.3200.0950	REVENUES FROM PARKS	400	1,000	450	1,000	400	400	-	0.0%	Minimal rental of facilities. Resident rate of \$25.00 and Out-Town rate of \$50.00
<b>3200 (OTHER LOCAL TAXES) SUBTOTAL</b>		<b>\$ 701,704</b>	<b>\$ 684,453</b>	<b>\$ 871,516</b>	<b>\$ 684,453</b>	<b>\$ 763,629</b>	<b>\$ 795,679</b>	<b>\$ 32,050</b>	<b>4.7%</b>	
10.3300.0000	INTEREST ON RESERVES	4,060	3,500	118,473	3,500	10,000	50,000	40,000	1142.9%	Based on conservative anticipated investment return rates with projected decreases in Federal Reserve Interest Rates
10.3400.0000	ZONING PERMITS	7,500	2,500	5,675	2,500	2,500	2,500	-	-%	Anticipated zoning permits based on current trend.
10.3400.0100	DEVELOPER FEES	250	-	600	-	-	-	-	-%	
10.3400.0200	BOUNDARY LINE ADJUSTMENTS	-	-	-	-	-	-	-	-%	No anticipated BLAs in FY 2023
10.3400.0300	REZONING APPLICATION FEES	-	-	-	-	-	-	-	-%	No anticipated rezoning applications in FY 2023
10.3400.0400	SUBDIVISION PLAT FEES	-	-	625	-	-	-	-	-%	No anticipated subdivision plats in FY 2023
10.3400.0600	LITTER GRANT	1,637	1,000	1,963	1,000	1,000	1,000	-	0.0%	Annual grant town needs to apply for, limited to \$1,000
10.3400.0700	INSPECTIONS (OCC PERMIT)	-	150	-	150	-	-	-	0.0%	No anticipated increase in permits
10.3400.0800	CONDITIONAL USE PERMITS	-	350	-	350	-	-	-	0.0%	No anticipated increase in conditional use permits
10.3400.0900	CONSTRUCTION PLAN FEES	-	-	3,803	-	-	-	-	-%	
<b>3400 (PERMITS, FEES, LICENSES) SUBTOTAL</b>		<b>\$ 13,447</b>	<b>\$ 7,500</b>	<b>\$ 131,139</b>	<b>\$ 7,500</b>	<b>\$ 13,500</b>	<b>\$ 53,500</b>	<b>\$ 40,000</b>	<b>533.3%</b>	
10.3500.0000	REIMBURSEMENT-COPIER	0	-	-	-	-	-	-	-%	
10.3500.0100	REIMBURSEMENT-ENGINEERING	2,985	-	7,431	-	-	-	-	-%	Consulting engineers review of projects
10.3500.0200	REIMBURSEMENT- ZONING ADM	2,079	-	11,588	-	-	-	-	-%	
10.3500.0400	REIMBURSEMENT-LEGAL	-	-	-	-	-	-	-	-%	Maybe more due to annexation
10.3500.0600	REIMBURSEMENT- ADVERTISING	-	-	143	-	-	-	-	-%	
10.3500.0650	VA CREATIVE COMM. GRANT	-	750	750	750	1,300	750	(550)	-%	Virginia Creative Communities Partnership Grant through the Virginia Commission of the Arts (Awardees TBD)
10.3500.0700	STATE FIRE PROGRAM FUND	15,000	17,000	15,000	17,000	17,000	17,000	-	-%	Anticipated Grant for FY 2024; pass through grant with offsetting expenditures 10.4271.1004
					250			-	0.0%	Western Loudoun Art and Studio Tour

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								\$	%	
					250			-	0.0%	Joshua's Hands
					250			-	0.0%	Blue Ridge Thunder Cloggers
10.3500.0800	MISCELLANEOUS-REIMBURSEMENTS	16,727	3,000	2,801	2,000	2,000	2,000	-	-%	Various refunds and outside donations, insurance claims, etc.
10.3600.0910	CLOCK TOWER DONATIONS	725	1,000	50	1,000	1,000	500	(500)	-50.0%	Ornaments sell in Nov/Dec for \$25 each
10.3500.1000	OVERHEAD REIMBURSEMENT FROM UF	120,000	170,616	170,616	170,616	189,404	183,375	(6,029)	-3.5%	Transfer to cover General Fund overhead administrative costs for Utilities Fund functions based on staff allocated time: 20% for TM; 60% of Treasurer; 10% of Town Clerk; 50% of Customer Service Rep; 50% for AP Specialist; 20% of Project Manager; and 15% of Planning Director
						-	25,560	25,560	-%	ENHANCEMENT POSITION OFFSET: Projected portion of Public Works Coordinator contributing to Utilities.
<b>3500 (MISC REIMBURSEMENTS) SUBTOTAL</b>		<b>\$ 157,517</b>	<b>\$ 192,366</b>	<b>\$ 208,380</b>	<b>\$ 191,366</b>	<b>\$ 210,704</b>	<b>\$ 229,185</b>	<b>\$ 18,481</b>	<b>9.7%</b>	
10.3600.1050	USE OF UNASSIGNED FUND BALANCE	-	63,395	-	34,250	550	93,322	92,772	270.9%	
					34,250	-	93,322	93,322	272.5%	Budgeted line item to reflect use of General Fund Unassigned Fund Balance that is required to fulfill the Capital Asset Replacement Reserve Contribution (10.4280.3804)
						550	-	(550)	-%	VA Creative Communities Grant additional local match to award a total of \$2,600.
10.3600.0250	VETERAN PAVER DEPOSITS	2,750	2,500	3,500	2,500	2,500	2,500	-	0.0%	Usually sell 10 to 15 pavers/yr at \$250 each
10.3600.0720	TRANS FROM CAPITAL ASSET FUND				-	-	-	-	-%	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
10.3600.1609	VRSA SECURITY GRANT		2,000	2,000	-	-	2,500	2,500	-%	Virginia Risk Sharing Association (VRSA) annual security grant used for enhancement of security at Town facilities.
10.3600.1660	FY22 ARPA GENERAL REVENUE	62,703	307,297	-	-	-	-	-	-%	Pre-FY 2023 account for use of ARPA funding in the General Fund.
10.3600.1670	ARPA NONPROFIT GRANT		50,000	20,000	50,000	-	-	-	-%	Balance of ARPA 1st Tranche Allocation per the TC Adopted Spending Plan
10.3600.1690	ARPA BUSINESS INT FUND		50,000	2,000	50,000	-	-	-	-%	Balance of ARPA 1st Tranche Allocation per the TC Adopted Spending Plan
10.3600.1700	COUNTY TRANSPORTATION PROJECT FUNDING				-			-	#DIV/0!	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
10.3600.1800	TOWN HALL FUNDING SOURCES	225,000						-	#DIV/0!	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
<b>3600 (CAPITAL REV &amp; TRANSFERS) SUBTOTAL</b>		<b>\$ 65,453</b>	<b>\$ 475,192</b>	<b>\$ 27,500</b>	<b>\$ 136,750</b>	<b>\$ 3,050</b>	<b>\$ 98,322</b>	<b>\$ 95,272</b>	<b>69.7%</b>	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 1,703,879</b>	<b>\$ 2,087,729</b>	<b>\$ 2,024,430</b>	<b>1,748,287</b>	<b>\$ 1,757,328</b>	<b>\$ 1,954,067</b>	<b>\$ 196,739</b>	<b>11.3%</b>	
<b>GENERAL FUND EXPENDITURES</b>										
10.4100.0000	BANK ANALYSIS CHARGE	6						-	-%	this account has been replaced by 10.272.2001
10.4100.0810	BROADWAY IMPROVEMENT 2A	65,456			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.0930	FLAGPOLE PROJECT	6,693		825	-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1105	TOWN OFFICE EXPANSION	446,115		9,949	-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1106	TOWN HALL DRAINAGE IIMPROVEMENTS				-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1111	COUNCIL CHAMBER UPGRADES-CA	15,470			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1112	OLD TOWN HALL RENO-CA	59,430			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1113	CONF ROOM IT EQUIP-CA	13,308			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1114	SECURITY CAMERAS-CA	8,195			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1115	TOWN OFFICE EXP	8,800			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1200	MUSEUM REPAIRS	16,000			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp

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								\$	%	
10.4100.1500	S CHURCH/E PENN IMP.	52,258			-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1650	QUARTER BRANCH BARN LEAN TO				-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1660	LOUDOUN ST IMPROVEMENT PROJ				-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1670	LOCUST ST IMPROVEMENT PROJ				-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1700	TRANSPORTATION MASTER PLAN			553	-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1800	CIP GRANT ENG ASSISTANCE			15,720	-			-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
<b>4100 (CAPITAL EXPENDITURES) SUBTOTAL</b>		<b>\$ 691,731</b>	<b>\$ -</b>	<b>\$ 27,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	<b>No longer a General Fund exp but a General Government Capital Projects Fund exp</b>
10.4100.1700	TRANSPORTATION MASTER PLAN	553								
10.4100.1800	CIP GRANT ENG ASSISTANCE		15,720	4,280	-	-	-	-	0.0%	
10.4210.1001	ADMINISTRATIVE SALARIES	460,733	413,306	503,942	488,353	632,118	753,213	121,095	24.8%	
						525,300	632,483	107,183	20.4%	Starting Base Salaries
						5,050	12,650	7,600	150.5%	Cost-of-Living Adjustment (2.0%)
						17,660	22,580	4,920	27.9%	Merit/ Performance Pay (3.5%)
						(22,392)	-	22,392	-100.0%	Elimination of Part-Time AP Specialist
						85,500	85,500	-	0.0%	Enhancement Position- Full-time Public Works Coordinator (\$60,000 base salary + benefits)
						21,000	-	(21,000)	-100.0%	Market Rate Adjustment Placeholder (based on 4.75% overall adjustment)
10.4210.1002	TOWN COUNCIL SALARIES	6,083	8,207	8,200	12,000	12,000	10,000	(2,000)	-16.7%	Annual stipend for six Council Members (\$2,000/year)
10.4210.1003	PLANNING COMM SALARIES	6,250	6,577	6,750	8,400	8,400	8,400	-	0.0%	Annual stipend for seven Planning Commissioners (\$1,200/year)
10.4210.1004	E FICA EXPENSE	33,678	35,498	40,937	39,532	44,300	51,100	6,800	17.2%	Employer paid FICA on salaries.
					39,532	44,300	51,100	6,800	17.2%	FICA for salaries (Merit and COLA)
						1,600	-	(1,600)	-%	FICA for Market Rate Adjustment
10.4210.1006	GROUP HEALTH INSURANCE	44,145	32,215	26,724	56,500	31,000	25,000	(6,000)	-10.6%	Amount for Virginia The Local Choice program health coverage for employees with an anticipated 7% renewal increase. Decrease is primarily due to current staff's enrollment.
10.4210.1007	EMPLOYER 457 CONTRIBUTION	3,367	1,966	29,402	11,560	11,560	11,560	-	0.0%	
					1,560	1,560	1,560	-	0.0%	Town matching 457 contribution (\$15 per pay period)
					10,000	10,000	10,000	-	0.0%	Town Manager Annual Contribution
10.4210.1010	VRS CONTRIBUTION	31,470	22,986	22,492	17,886	28,817	34,900	6,083	34.0%	Town's contribution to employee retirement, disability, and life insurance.
			19,970		13,036	16,417	17,800	1,383	10.6%	Plan 1 & 2 employees
			10,000		3,250	7,500	15,000	7,500	230.8%	Hybrid Plan employees
			1,500		1,600	3,300	2,100	(1,200)	-75.0%	Long Term Disability Coverage (Employer Paid)
			1,500		-	1,600	-	(1,600)	-%	Long Term Disability Coverage (Employer Paid)
10.4210.1011	FLEXIBLE SPENDING ACCOUNTS		-	-	575	-	-	-	0.0%	
					575			-	0.0%	General Fund portion of administration costs associated with Flexible spending accounts for medical and dependent care.
10.4210.1012	MAYOR SALARY	8,000	8,000	8,000	8,000	8,000	8,000	-	0.0%	Annual Salary
10.4210.1015	BOOT ALLOWANCE	-	320	320	320	320	320	-	0.0%	Work Boots for 2 Employees (\$160)
<b>4210 (PERSONNEL SERVICES) SUBTOTAL</b>		<b>\$ 594,279</b>	<b>\$ 577,765</b>	<b>\$ 651,047</b>	<b>\$ 643,126</b>	<b>\$ 776,515</b>	<b>\$ 902,493</b>	<b>\$ 125,978</b>	<b>19.6%</b>	
10.4220.1003	CODE ENFORCEMENT	132	-	-	2,000	1,000	1,000	-	0.0%	Mowing of non-compliant yards and towing abandoned vehicles.
10.4220.1120	ASSET MANAGEMENT PLAN	-	-	-	-	-	-	-	-%	Postponement of Asset Management Plan until Fiscal Year 2024.
10.4220.3001	ENGINEERING NON REIMBURS	-	2,380	1,899	3,000	3,000	3,000	-	0.0%	Surveys, deed of properties, conceptual design, and general engineering.
10.4220.3002	AUDIT	12,650	13,750	13,750	13,500	14,500	14,500	-	0.0%	General Fund portion of the annual audit
10.4220.3003	ADMINISTRATIVE CONSULTING SERVICES	2,900	2,900	2,650	6,000	6,000	6,000	-	0.0%	
					3,000	3,000	3,000	-	0.0%	Annual Municode Software License Fee
					3,000	3,000	3,000	-	0.0%	Annual Anticipated Town Code Updates on Municode

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								\$	%	
10.4220.3004	LEGAL SERVICES/ADMINISTRATIVE	1,440	8,000	3,390	8,000	8,000	8,000	-	0.0%	Attorney fees initiated by administrative staff for legal questions on various Town related issues.
10.4220.3005	LEGAL SERVICES-ZONING/CODE	7,651	8,000	3,540	8,000	8,000	8,000	-	0.0%	Attorney fees for zoning non-compliance issues that require legal services.
10.4220.3006	LEGAL SERVICES- CONTRACT	915	4,000	1,725	4,000	4,000	4,000	-	0.0%	Attorney fees to review contracts before initiating the contract.
10.4220.3007	LEGAL SERVICES/GENERAL	12,185	21,700	17,280	36,000	36,000	30,000	(6,000)	-16.7%	Attorney fees for preparation and/or review of amended codes, ordinances, resolutions or policies and related staff reports, as well as attendance at meetings.
10.4220.3009	REFUSE SERVICE	211,131	217,500	197,503	215,000	236,817	256,044	19,227	8.9%	New Contract in Spring 2023. Increase to \$22.61 per parcel, 921 total units, of which 20 additional units were identified through an audit American Disposal conducted.
10.4220.3011	ENGINEERING REIMB NON CAPITAL RELATED	6,970	19,821	8,347	9,000	9,000	9,000	-	0.0%	Anticipation of Plan review for site plans and subdivisions.
10.4220.3013	SPECIAL PROJECT CONSULTING SERVICES	-	1,200	340	2,000	87,000	55,000	(32,000)	-1600.0%	This includes funding to hire a facilitator for the Town Council Annual Retreat and other special projects.
					2,000	2,000	-	(2,000)	-100.0%	Funding to hire a facilitator for the Town Council Annual Retreat and other special projects.
						50,000	20,000	(30,000)		Initial Concept Designs for CIP projects in order to begin applying for grant funding. (i.e. South Loudoun Sidewalk, S Berlin Turnpike Lighting)
						35,000	35,000	-	-%	Outside consultant for assistance with grants. (i.e. TAP, VDEM, DCR, etc.)
10.4220.3018	FINANCIAL CONSULTING-VML	250	1,200	-	2,000	2,000	-	(2,000)	-100.0%	Financial services for VML/VACO to review debt service, help with bonds, and prepare financial studies/reports, on an as-needed basis.
10.4220.3019	OUTSIDE ACCOUNTING/PAYROLL	4,193	10,349	10,435	6,750	3,940	2,670	(1,270)	-18.8%	
					3,000	-	-	-	0.0%	Monthly Bank Reconciliation- General Fund Portion
					1,250	1,440	1,600	160	12.8%	General Fund Portion of Payroll Services (Quickbooks)
					2,500	2,500	1,070	(1,430)	-57.2%	Other Accounting consulting services as needed
10.4220.3020	COUNTY CONSOLIDATED BILLING FEE	7,572	8,750	9,665	8,750	9,955	10,500	545	6.2%	Amount charged by Loudoun County for the billing and collections of property taxes and vehicle decals. (1.15% of gross revenue- RE Taxes and Vehicle Decals)
10.4220.3023	STAFFING COMPENSATION STUDY	-	-	-	-	5,000	-	(5,000)	-%	
<b>4220 (CONTRACTUAL SERVICES)</b>		<b>\$ 267,988</b>	<b>\$ 319,550</b>	<b>\$ 270,523</b>	<b>\$ 324,000</b>	<b>\$ 434,212</b>	<b>\$ 407,714</b>	<b>\$ (26,498)</b>	<b>-8.2%</b>	
10.4225.3010	ACCOUNTING S/W MAINTENANCE	2,343	7,598	4,268	7,612	9,000	10,000	1,000	13.1%	Represents the costs associated with Harris Financial Software support.
10.4225.3012	WEBSITE	23,347	19,632	19,808	26,680	33,540	33,570	30	0.1%	
					1,920	2,000	500	(1,500)	-78.1%	Website Hosting - Applied Tactics
					3,600	3,600	3,600	-	0.0%	Zoom (\$300/ month)
					480	540	650	110	22.9%	Mailchimp (\$54.00/month)
					6,000	7,200	7,200	-	0.0%	AVCapture annual subscription service (\$599/month)
					8,680	9,200	10,200	1,000	11.5%	Office 365 License/Subscription
							120	120		Canva Annual Subscription
					6,000	6,000	6,300	300	5.0%	ArchiveSocial Annual Subscription
					-	5,000	-	(5,000)	-%	Website Redesign/ Refinement (PLACEHOLDER)
					-	-	5,000	-	-%	CivicPlus Website Hosting and Capital Project Pages
					-	-	-	-	-%	Internet charges reallocated to 10.4250.3012
10.4225.3013	OFFICE EQUIPMENT/COMPUTERS	5,250	3,500	3,349	3,500	14,250	4,400	(9,850)	-281.4%	
					3,500	1,750	3,400	1,650	47.1%	Replacement of two computers
					-	12,000	-	(12,000)	-%	Replacement of Town Server.
					500	500	1,000	500	100.0%	Misc. Office Equipment.
10.4225.3014	SOFTWARE UPGRADE	3,130	3,750	3,591	4,000	4,000	5,100	1,100	27.5%	
					2,000	2,000	3,300	1,300	65.0%	Adobe
					200	200	-	(200)	-100.0%	Teamwork
					100	100	100	-	0.0%	Dynamic DNS
					1,700	1,700	1,700	-	0.0%	Anticipated mid-year software requirements

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
10.4225.3015	IT CONSULTANT	4,813	10,830	10,825	10,000	10,000	11,000	1,000	10.0%	General Fund Portion of STS IT managed services annual contract for technical support including network security, software updates, and troubleshooting IT issues.
10.4225.3016	EMAIL & FILE SERVER	2,986	2,000	1,964	2,000	3,400	3,400	-	0.0%	Amazon Web Services server backup.
						3,400	3,000	(400)	-11.8%	Amazon Web Services Server Backup
						-	400	400	100.0%	MSP360 License (STS)
10.4225.3018	VRSA SECURITY GRANT	-	2,420	2,418	-	-	2,500	2,500	-%	PLACEHOLDER for annual security enhancement grant from VRSA. Typically been used for cameras, smart locks, and security enhancements.
<b>4225 (TECHNOLOGY SERVICES) SUBTOTAL</b>		<b>\$ 41,869</b>	<b>\$ 36,480</b>	<b>\$ 46,222</b>	<b>\$ 53,792</b>	<b>\$ 74,190</b>	<b>\$ 69,970</b>	<b>\$ (4,220)</b>	<b>-7.8%</b>	
10.4230.2501	OFFICE CLEANING	5,335	4,970	3,550	6,000	4,700	4,000	(700)	-11.7%	Bi-weekly cleaning of the Town Office and Council Chambers
			5,200		5,200	3,900	4,000	100	1.9%	\$150 per cleaning w 3% increase
			2,600		800	800	-	(800)	-100.0%	Miscellaneous Cleaning Supplies/ Potential Contractual Increases
10.4230.2502	GF SNOW REMOVAL	1,810	1,070	1,069	2,000	2,500	2,500	-	0.0%	Epling contract for snow removal at Town Hall.
10.4230.2503	GF MOWING/LANDSCAPING	4,556	6,960	3,177	6,000	6,000	6,800	800	13.3%	
					5,300	5,300	15,100	9,800	184.9%	Epling contract to mow and landscape around the Town Office. Budget Reallocated from 10.4245.2804
					700	700	700	-	0.0%	Bavarian Way Mowing \$27 per mow (4xmonth 6 months) 108 plus 5%
							(9,000)	(9,000)	-%	ENHANCEMENT COST OFFSET- Potential contractual savings associated with Public Works Coordinator
10.4230.2505	TOWN HALL REPAIR AND MAINTENANCE	11,342	3,000	2,307	3,000	3,000	7,100	4,100	136.7%	
						-	550	550	-%	Pest Control Services Town Hall Complex
						-	2,800	2,800	-%	Propane for Town Hall Generator
						3,000	3,000	-	0.0%	Anticipated mid-year repairs/ maintentance required at the TC Chambers and Town Hall
						-	750	750	-%	Annual Inspection/ Maintenance of Town Hall Generator
10.4230.2506	COPIER LEASE	3,683	5,471	4,197	4,950	5,326	5,550	224	4.5%	
					3,950	4,326	4,550	224	5.7%	Annual Copier Lease
					1,000	1,000	1,000	-	0.0%	Color/ B/W copies overage/personal property
10.4230.2507	BEAUTIFICATION/SIGNAGE	437	1,860	1,671	2,000	5,000	5,000	-	0.0%	This includes refreshing the sign on the outside of the Town Hall and planting flowers/shrubs outside the building, lighting and landscaping for the LOVE Sign.
10.4230.2509	GF VEHICLE FUEL	1,449	1,340	1,304	1,200	1,600	2,500	900	75.0%	Fuel for the pickup truck used primarily by Public Works staff.
10.4230.2510	GF VEHICLE REPAIR & MAINT	254	2,375	1,585	1,375	3,575	4,500	925	67.3%	
					1,375	1,375	2,300	925	67.3%	Preventive maintenance and repair of the Public Works pickup.
					-	2,200	2,200	-	-%	Annual Tractor Comprehensive Maintenance
10.4230.2512	VETERANS PAVER INSTALLATION	857	1,200	1,011	1,200	1,200	1,200	-	0.0%	This includes costs for engraving and installing the Veterans Pavers, which is offset by the cost of the paver.
10.4230.2513	MISCELLANOUS REPAIRS	-	2,601	1,007	-	-	2,500	2,500	-%	Placeholder for unforeseen repairs
<b>4230 (REPAIR &amp; MAINTENANCE) SUBTOTAL</b>		<b>\$ 29,723</b>	<b>\$ 28,246</b>	<b>\$ 19,871</b>	<b>\$ 27,725</b>	<b>\$ 32,901</b>	<b>\$ 41,650</b>	<b>\$ 8,749</b>	<b>31.6%</b>	
10.4240.2600	ELECTRICITY (TH & MUSEUM)	5,130	6,350	5,009	4,450	4,100	5,500	1,400	31.5%	Town Hall, Museum
10.4240.2700	STREET LIGHT (MONTHLY CHARGES)	17,035	19,852	17,233	18,000	19,750	20,000	250	1.4%	Street Lights (\$1500/month)
10.4240.2702	STREET SIGNS	190	700	353	1,200	1,200	1,200	-	0.0%	This is for repairing or replacing damaged street signs and poles.
10.4240.2710	NEW/UPGRADED STREET LIGHTS	-	9,766	-	5,000	5,000	5,000	-	0.0%	This is for upgrading up to four additional streetlights with LED lights. (YEAR 4 OF INITIATIVE)
10.4240.2720	STREET SWEEPING								-%	
10.4240.2800	OFFICE W & S	1,209	2,100	1,266	2,800	1,150	2,000	850	30.4%	Water and sewer for Town Hall, Council Chambers and the Barn. Increase based on usage.
<b>4240 (PUBLIC WORKS)</b>		<b>\$ 23,564</b>	<b>\$ 38,768</b>	<b>\$ 23,861</b>	<b>\$ 31,450</b>	<b>\$ 31,200</b>	<b>\$ 33,700</b>	<b>\$ 2,500</b>	<b>7.9%</b>	
10.4245.1008	TREE SUPPORT	3,672	1,500	117	1,500	2,500	6,000	3,500	233.3%	Funds all Tree City USA program activities including: annual tree plantings, including Arbor Day; tree pruning & maintenance of trees on Town-owned properties and within public easements; and tree removal
10.4245.2502	PARKS SNOW REMOVAL	175							-%	
10.4245.2801	ELECTRICITY (TS, TG, WS, QBP)	761	1,300	607	1,200	1,200	1,200	-	0.0%	Cost for electricity for the Town Square, Town Green, Welcome Sign, and Quarter Branch Park.

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
10.4245.2802	WATER FOR PARKS	6,128	4,000	797	6,400	6,200	6,400	200	3.1%	Water usage for the Town Square, Town Green irrigation system
10.4245.2803	MULCH & PLANTS-PARKS	190	1,725	1,137	5,500	5,500	1,500	(4,000)	-72.7%	Mulch the trees and shrubs, fertilize and seed the Town Green and Town Square.
10.4245.2804	MOWING-PARKS	16,239	17,659	11,356	19,106	20,950	16,800	(4,150)	-21.7%	Mowing Town Square, Town Green, Quarter Branch Park
			11,300		15,960	14,500	11,500	(3,000)	-18.8%	Park Mowing/weeding
			500		1,146	1,300		(1,300)	-113.4%	Weeding at square
					2,000	3,650	3,800	150	7.5%	Monthly Irrigation Maintenance, Seasonal management, winterizing
			500		-	1,500	1,500	-	-%	Irrigation system repairs (as needed)
10.4245.2805	MISC PARK SUPPLIES	1,102	2,000	1,108	2,000	2,000	2,000	-	0.0%	Purchase of miscellaneous supplies for the Parks. Previous purchases have included weed killer, ice bags, shelving, PVC pipe, muck bucket, and gloves
10.4245.2807	PW MAINT SUPPORT	-	-	-	-	-	-	-	-%	Potential Seasonal Help to assist current PT Maintenance Staff member
10.4245.2808	PARK TOOLS & EQUIPMENT	678	1,000	300	1,000	1,000	2,000	1,000	100.0%	Used for tools and equipment for the Town Part Time Public Works personnel, tractor/equipment repair
10.4245.2809	LITTER GRANT SPENDING	-	1,000	218	1,000	1,000	1,000	-	0.0%	This is reimbursable grant from Virginia Dept of Environmental Quality(administered by Loudoun County) that can be used for litter prevention and recycling program implementation, continuation, and/or expansion.
10.4245.2810	REPAIR & MAINT OF PARKS/BARNS	5,291	6,534	557	4,000	4,000	11,500	7,500	187.5%	
						-	7,500	7,500	-%	Walker Pavilion Masonry Repairs
						4,000	4,000	-	0.0%	Recurring repairs
10.4245.2811	EVENT DAMAGE REPAIRS			-						Repairs and maintenance to the Parks and the Barn.
10.4245.2812	NEW FACILITIES AT PARKS	-	-	-	-	-	-	-	-%	
10.4245.2813	PARKS EQUIPMENT/ FACILITY REPAIRS	-	2,875	1,163	1,000	1,000	-	(1,000)	-100.0%	Parks equipment, Tractor routine maintenance and repairs
<b>4245 (PARKS) SUBTOTAL</b>		<b>\$ 34,236</b>	<b>\$ 39,593</b>	<b>\$ 17,359</b>	<b>\$ 42,706</b>	<b>\$ 45,350</b>	<b>\$ 59,900</b>	<b>\$ 14,550</b>	<b>34.1%</b>	
10.4250.2900	TELEPHONE	1,931	3,100	2,814	3,600	3,600	3,600	-	0.0%	Office Phones (8x8)
10.4250.3000	POSTAGE	617	1,000	542	1,000	1,000	750	(250)	-25.0%	This is for all postage that goes out of the General Government.
10.4250.3011	CELLULAR PHONES	2,510	1,775	1,656	1,260	2,220	2,580	360	28.6%	Town cell phones assigned to employees (2)
			720		720	840	700	(140)	-19.4%	Town Manager cell phone
					-	840	700	(140)		Town Clerk cell phone
							700	700		CEED Coordinator cell phone
			1,080		540	540	480	(60)	-11.1%	IPAD used for Events/ Clerk
			200		-	-	-	-	-%	Hotspots used before VPN access during COVID Emergency Teleworking
10.4250.3012	INTERNET SERVICE	4,452	5,713	5,720	6,300	6,300	6,500	200	3.2%	Comcast General Fund Internet Service (\$525/month); costs reallocated from 10.4225.3016 in FY 2022
<b>4250 (COMMUNICATIONS) SUBTOTAL</b>		<b>\$ 9,510</b>	<b>\$ 11,588</b>	<b>\$ 10,731</b>	<b>\$ 12,160</b>	<b>\$ 13,120</b>	<b>\$ 13,430</b>	<b>\$ 310</b>	<b>2.5%</b>	
10.4260.3200	GENERAL LIABILITY INS	13,097	14,178	13,207	14,178	15,170	16,300	1,130	8.0%	This amount is for the General Fund portion of the Town's general liability insurance through Virginia Municipal League.
10.4270.2300	OFFICE SUPPLIES/ FURNITURE	6,564	6,000	5,374	2,500	4,000	5,250	1,250	50.0%	This amount is for office supply purchases such as copier paper, envelopes, folders, and other miscellaneous office needs.
10.4270.2310	VEHICLE DECALS	-	-	-	-	-	-	-		
10.4270.2315	FOIA EXPENSE	-	7,589	7,589	-	-	-	-		
10.4270.2400	ADVERTISING	6,907	6,072	3,639	8,000	8,000	10,000	2,000	25.0%	Advertising- TC Public Hearings, Job Ads, Ordinance Public Notices, etc. Increase based on current trend.
10.4270.2405	AED UNITS	2,537		2,537		500	500	-	-%	Annual Inspection
<b>4270 (SUPPLIES &amp; ADVERTISING) SUBTOTAL</b>		<b>\$ 29,104</b>	<b>\$ 33,839</b>	<b>\$ 32,346</b>	<b>\$ 24,678</b>	<b>\$ 27,670</b>	<b>\$ 32,050</b>	<b>\$ 4,380</b>	<b>17.7%</b>	
10.4271.0010	DONATION-FIRE & RESCUE		3,500	-	-	-	-	-	-%	This is an annual donation to Lovettsville Fire and Rescue.
10.4271.0011	DONATIONS-LCCAB		2,000	2,000	2,000	2,000	2,000	-	0.0%	This is an annual donation to the Lovettsville Community Center Advisory Board for the July 3rd fireworks display
10.4271.1004	FIRE FUND ALLOCATION	15,000	16,000	5,000	17,000	17,000	17,000	-	0.0%	This is a pass-through grant were the Town and the fire company jointly apply for and the Town receives the funds from the State for the local Fire Department.
10.4271.1010	VA CREATIVE COMM ARTS GRANT	-	1,500	1,500	1,500	2,600	2,750	150	10.0%	TOTAL CONTRIBUTION OF VA CREATIVE COMMUNITIES PARTNERSHIP GRANT THROUGH VIRGINIA COMMISSION OF THE ARTS
					500	1,000	1,000	-	0.0%	Western Loudoun Art and Studio Tour

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								\$	%	
					500	1,000	1,000	-	0.0%	Joshua's Hands
					500	600	750	150	30.0%	Blue Ridge Thunder Cloggers
10.4271.1009	TREE BOARD	-	300	-	300	300	300	-	0.0%	This is for staff to attend the annual Virginia Urban Forestry Council Workshop.
10.4271.1015	LOVE FALL	216						-	-%	
10.4271.1016	LOVE SUMMER	2,859	8,700	8,382	2,500	6,250	6,250	-	0.0%	Transfer to Event Fund to support Love Summer movies and concerts
10.4271.1017	LOVE AMERICA	402	4,000	3,410	500	1,250	1,250	-	0.0%	Transfer to Event Fund to support Love America events.
10.4271.1018	LOVE WINTER	1,420	1,116	1,115	2,500	2,500	2,500	-	0.0%	Transfer to Event Fund to support Love Winter events.
10.4271.1020	OPENING DAY PERMIT		900		900	900	1,200	300	33.3%	This is for the VDOT permit for the Upper Loudoun Little League Baseball Opening Day Parade.
10.4271.1023	VOLUNTEER RECOGNITION		1,500		1,500	1,500	1,500	-	0.0%	This will be used to host a volunteer recognition event that the Event Committee is developing.
10.4271.1026	TOURISM BRANDING/MARKETING	4,420	3,150	3,093	3,500	3,500	3,185	(315)	-9.0%	
			400		400	400	400	-	0.0%	Civil War Trails Annual Membership
							135	135	-%	Spotify Annual Subscription
			565		565	565	650	85	15.0%	Loudoun Chamber of Commerce
			5,535		2,535	2,535	2,000	(535)	-21.1%	Marketing expenses for promoting the Town.
10.4271.1027	TOWN WOOD REPLICAS	1,075	-	-	-	-	1,000	1,000	-%	Possible Additions: Town Commons, Community Center, New FR Station
10.4271.1030	CARES ACT NON PROF EXP	49,322						-	-%	
10.4271.1031	CARES ACT BUSINESS INT EXP	113,500						-	-%	
10.4271.1032	CARES ACT TOWN OP	31,400						-	-%	
10.4271.1033	CARES ACT ESS SERVICE	10,400						-	-%	
<b>4271 (ACTIVITY SUPPORT) SUBTOTAL</b>		<b>\$ 230,014</b>	<b>\$ 44,516</b>	<b>\$ 24,500</b>	<b>\$ 32,200</b>	<b>\$ 37,800</b>	<b>\$ 38,935</b>	<b>\$ 1,135</b>	<b>3.5%</b>	
10.4272.2000	STAFF DUES	2,668	4,300	3,651	4,300	6,020	5,085	(935)	-21.7%	
			1,000		880	1,100	1,350	250	28.4%	ICMA Membership (Town Manager)
			50		50	50	50	-	0.0%	VGFOA Membership (Treasurer)
					50	50	100	50	100.0%	Notary Renewal (Treasurer and Office Manager)
			160		160	160	175	15	9.4%	Treasurer Association (Treasurer)
			230		100	100	150	50	50.0%	Clerk Association
					300	300	300	-	0.0%	VLGMA (Town Manager)
			190		190	190	190	-	0.0%	American Planning Association
			70		70	70	70	-	0.0%	Virginia Chapter Dues
			500		500	500	500	-	0.0%	American Institute of Certified Planners
			2,000		2,000	2,000	2,200	200	10.0%	Virginia Municipal League (Town)
			-		-	1,500		(1,500)	-%	Miscellaneous- ICMA Certification, Municipal Clerk Cert, VGFOA Certification
10.4272.2001	BANK FEES	1,273	1,500	966	1,500	1,500	1,500	-	0.0%	Averaging approximately \$120/month
<b>4272 (DUES) SUBTOTAL</b>		<b>\$ 1,273</b>	<b>\$ 5,700</b>	<b>\$ 4,616</b>	<b>\$ 5,800</b>	<b>\$ 7,520</b>	<b>\$ 6,585</b>	<b>\$ (935)</b>	<b>-16.1%</b>	
10.4273.1001	HOSPITALITY	1,401	1,500	1,146	1,500	3,000	2,750	(250)	-16.7%	
				1,401	1,500	1,500	1,500	-	-%	Used for hosting various gathering such as the Town Council functions (Annual Retreat and Christmas Luncheon), TANV, Loudoun County Managers Meeting, and a COLT meeting.
							500	500	-%	COLT dinner/lunch hosting
						1,500	750	(750)	-%	Placeholder for CEED Coordinator hospitality funding for meeting with business owners, prospective businesses, etc.
10.4273.1002	MILEAGE	-	750	53	-	500	500	-	-%	Reimbursement of mileage for staff's use of personal vehicle
10.4273.1003	TOWN COUNCIL TRAINING	800	2,000	372	2,000	3,000	3,500	500	25.0%	Funding is provided for the Mayor and Council to attend VML workshops and annual conference
10.4273.1004	TRAINING/EDUCATION	2,899	4,115	1,518	3,500	4,500	6,000	1,500	42.9%	
							1,200.00	1,200	-%	Exploring Main Street Annual Conference
						1,800.00	1,800.00	-	0.0%	VML Spring and Fall Conference
						1,500.00	1,500.00	-	0.0%	Miscellaneous Training- ICMA Certification, Municipal Clerk Cert, VGFOA Certification REALLOCATED FROM 10.4272.2000

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
						1,200.00	1,500.00	300	25.0%	OTHER conferences such as ICMA, Virginia Local Government Managers Association, Treasures Association Conference, Clerks Association Conference, and American Planning Association Conference
10.4273.1007	STAFF TUITION REIMBURSEMENT	1,750	-		2,500	2,500	2,500	-	0.0%	Placeholder for eligible tuition reimbursement per Employee Policy
10.4273.1005	BOOKS & SUBSCRIPTIONS	108	100	68	100	100	100	-	0.0%	This is for purchasing books and/or subscriptions related to administration/operations.
10.4273.1006	PLANNING COMM TRAINING	2,200	3,000	1,146	3,000	3,000	3,000	-	0.0%	Certified Planning Commissioner training (Virginia Land Use Education Program) for up to two new Planning Commissioners annually
<b>4273 (TRAVEL &amp; TRAINING) SUBTOTAL</b>		<b>\$ 9,158</b>	<b>\$ 11,465</b>	<b>\$ 4,302</b>	<b>\$ 12,600</b>	<b>\$ 16,600</b>	<b>\$ 18,350</b>	<b>\$ 1,750</b>	<b>13.9%</b>	
10.4274.1001	REFUNDS	-	3,000	-	3,000	1,000	-	(1,000)	-33.3%	This represents refunds for overpayments and/or duplicate payments, typically for real estate taxes and facility rental
10.4280.3801	DEBT PRINCIPAL PAYMENT	12,030	131,605	131,603	134,490	150,850	137,890	(12,960)	-9.6%	
					122,690	142,000	128,300	(13,700)	-11.2%	Principal payment on Phase 1A of East Broad Way project, matures 2/1/2031. (Truist Governmental Finance)
					11,800	8,850	9,590	740	6.3%	Principal payment on New Office loan, matures 6/30/2040 (Blue Ridge Bank)
10.4280.3802	DEBT INTEREST/FEES	26,089	23,945	23,945	21,060	22,400	18,400	(4,000)	-19.0%	
		94,443	45,764	19,773	17,880	16,000	13,000	(3,000)	-16.8%	Annual Interest payment on Phase 1A of East Broad Way project.
		3,164	6,336	6,316	3,180	6,400	5,400	(1,000)	-31.4%	Annual interest payment on new office loan
10.4280.3804	ANNUAL CONTRIBUTION TO CAPITAL ASSET REPLACEMENT RESERVE	-	279,500	-	279,500	84,500	173,000	88,500	31.7%	Contribution to Capital Asset Replacement Reserve for future CIP
<b>4280 (DEBT/CAPITAL TRANSFER) SUBTOTAL</b>		<b>\$ 38,119</b>	<b>\$ 438,050</b>	<b>\$ 155,548</b>	<b>\$ 438,050</b>	<b>\$ 258,750</b>	<b>\$ 329,290</b>	<b>\$ 70,540</b>	<b>16.1%</b>	
10.4290.1030	ARPA NON PROFIT	25,000	50,000	20,000	50,000	-	-	-	0.0%	
10.4290.1031	ARPA BUSINESS GRANTS	25,000	50,000	2,000	50,000	-	-	-	0.0%	
10.4290.1032	ARPA STORMWATER/ LIPP	-	307,297	-	-	-	-	-	-%	
10.4290.1033	ARPA ESSENTIAL SERVICES	-	-	12,703	-	-	-	-	-%	
<b>4290 (ARPA FUNDING) SUBTOTAL</b>		<b>\$ 50,000</b>	<b>\$ 407,297</b>	<b>\$ 34,703</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	

<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 2,050,566</b>	<b>\$ 1,992,858</b>	<b>\$ 1,322,675</b>	<b>\$ 1,748,287</b>	<b>\$ 1,757,328</b>	<b>\$ 1,954,067</b>	<b>\$ 196,739</b>	<b>11.3%</b>	
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### GENERAL GOVERNMENT CAPITAL PROJECTS FUND

#### GENERAL GOVERNMENT CAPITAL PROJECTS FUND- REVENUES

20.3300.0000	BANK INTEREST	1,848	-	18,575	-	-	-	-	-%	
20.3900.0701	CAPITAL ASSET S CHURCH/ E PENN	-	-	-	-	25,000	-	(25,000)	-%	S. Church St / E Penn Ave TLOV-2020-01
20.3900.0702	CAPITAL ASSET S LOUDOUN ST/ S LOCUSTST	-	-	-	160,000	-	-	-	-%	S. Loudoun/ S. Locust Street TLOV-2021-01
20.3900.0703	CAPITAL ASSET BROAD WAY PHASE 2A	-	-	-	89,500	-	-	-	-%	E Broad Way 2A Streetscape Improvements TLOV-2019-01
20.3900.0704	CAPITAL ASSET QUARTER BRANCH BARN	-	-	-	30,000	20,000	50,000	30,000	-%	Quarter Branch Barn Improvements TLOV-2022-01
20.3900.0705	CAPITAL ASSET W BROAD WAY/ BERLIN IMPS	-	-	-	5,000	-	-	-	-%	W. Broad Way/ Berlin Turnpike Intersection Improvements TLOV-2023-01
20.3900.0706	CAPITAL ASSET CLOCK TOWER REHAB	-	-	-	-	5,000	-	(5,000)	-100.0%	Clock Tower Rehabilitation and Repairs TLOV-2024-01
20.3900.0707	GENERAL FUND CAPITAL ASSET REPLCMT	-	-	-	-	-	-	-	-%	
20.3900.0708	CAPITAL ASSET TOWN GREEN IMPS	-	-	-	-	-	22,030	22,030	-%	Town Green Improvements TLOV-2025-01
20.3900.0709	CAPITAL ASSET TOWN SQUARE IMPS	-	-	-	-	-	30,000	30,000	-%	Town Square Improvements TLOV-2025-03
20.3900.0710	CAPITAL ASSET TOWN-WIDE SIGNS	-	-	-	-	7,000	48,000	41,000	-%	Lovettsville Entry Signs TLOV-2024-02
20.3900.0700	TRANS FROM CAPITAL ASSET FUND	-	279,500	-	-	-	-	-	0.0%	New line items (07XX) for each project for Fiscal Year 2025.
20.3900.1502	VDOT FUNDING S LOUDOUN/ S LOCUST	-	-	-	-	-	268,400	-	0.0%	S. Loudoun/ S. Locust Street TLOV-2021-01
20.3900.1603	VDOT FUNDING BROAD WAY PHASE 2A	-	-	-	-	575,000	470,000	-	0.0%	East Broad Way 2A Streetscape Improvements TLOV-2019-01
20.3900.1600	VDOT GRANT FUNDING SOURCE	39,486	228,331	64,934	-	-	-	-	-%	New line items (16XX) for each project for Fiscal Year 2025.
20.3900.1660	ARPA	-	-	-	-	-	40,000	40,000	-%	Town Facilities- Workplace Safety and Security Initiative TLOV-2025-02
20.3900.1700	LOUDOUN COUNTY GRANT FUNDING	161,147	1,735,182	629,640	949,000	-	-	-	0.0%	



ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
20.3900.1701	LOUDOUN FUNDING- S CHURCH/ E. PENN	-	-	-	278,000	473,000	210,000	(263,000)	-94.6%	S. Church St / E Penn Ave TLOV-2020-01
20.3900.1702	LOUDOUN FUNDING- S LOUDOUN/ S LOCUST	-	-	-	-	365,000	260,000	(105,000)	-%	S. Loudoun/ S. Locust Street TLOV-2021-01
20.3900.1703	LOUDOUN FUNDING- BROADWAY PHASE 2A	-	-	-	671,000	800,000	-	(800,000)	-119.2%	East Broad Way 2A Streetscape Improvements TLOV-2019-01
20.3900.1704	LOUDOUN ARPA TOURISM GRANT	-	-	-	-	-	-	-	-%	ARPA Tourism Grant: Town Green Improvements TLOV-2025-01
20.3900.1800	VDEM GRANT	-	-	-	-	35,000	-	(35,000)	-%	Generator at Municipal Complex TLOV-2024-03
20.3900.0400	TOWN HALL FUNDING SOURCES	-	-	-	-	-	-	-	-	
<b>3600 (CAPITAL REV &amp; TRANSFERS) SUBTOTAL</b>		<b>\$ 202,481</b>	<b>\$ 2,243,013</b>	<b>\$ 713,149</b>	<b>\$ 2,182,500</b>	<b>\$ 2,305,000</b>	<b>\$ 1,398,430</b>	<b>\$ (906,570)</b>	<b>-41.5%</b>	

<b>TOTAL GENERAL GOVT CP FUND REVS</b>	<b>\$ 202,481</b>	<b>\$ 2,243,013</b>	<b>\$ 713,149</b>	<b>\$ 2,182,500</b>	<b>\$ 2,305,000</b>	<b>\$ 1,398,430</b>	<b>\$ (906,570)</b>	<b>-41.5%</b>	
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**GENERAL GOVERNMENT CAPITAL PROJECTS FUND- EXPENDITURES**

20.4100.0300	TOWN GREEN IMPROVEMENTS	-	-	-	-	-	22,030	22,030	-%	TLOV-2025-01
20.4100.0301	TOWN SQUARE IMPROVEMENTS	-	-	-	-	-	30,000	30,000	-%	TLOV-2025-03
20.4100.0302	TOWN FACILITIES- WORKPLACE SAFETY AND SECURITY INITIATIVE	-	-	-	-	-	40,000	40,000	-%	TLOV-2025-02
20.4100.0350	W BROAD WAY AND N BERLIN TURNPIKE INTERSECTION IMPROVEMENTS	5,000	-	-	-	-	470,000	470,000	-%	TLOV-2023-01
					5,000	-	320,000	320,000	-%	Design and Engineering
						-	150,000	150,000	-%	Land Acquisition
20.4100.0810	BROADWAY IMPROVEMENT 2A	60,794	1,227,872	102,700	760,500	1,375,000	-	(1,375,000)	-180.8%	TLOV-2019-01
					210,000	-	-	-	0.0%	Design and Engineering
					102,000	-	-	-	-%	Land Acquisition
					448,500	1,068,000	-	(1,068,000)	-238.1%	Construction
						307,000	-	(307,000)	-%	Utility Relocation
20.4100.1470	LOUDOUN ST / S LOCUST IMPROVEMENTS	80,000	445,000	274,813	80,000	365,000	528,400	163,400	204.3%	TLOV-2021-01
					80,000	107,000	268,400	161,400	201.8%	Design and Engineering
						258,000	260,000	2,000	-%	Land Acquisition
20.4100.1500	S CHURCH/E PENN IMP.	63,780	540,141	225,581	358,000	498,000	210,000	(288,000)	-80.4%	TLOV-2020-01
					25,000	-	-	-	0.0%	Design and Engineering
					30,000	-	-	-	0.0%	Land Acquisition
					278,000	473,000	210,000	(263,000)	-94.6%	Construction
					25,000	25,000	-	(25,000)	-100.0%	Utility Relocation
20.4100.0900	QUARTER BRANCH BARN IMPROVEMENTS	-	30,000	2,700	30,000	20,000	50,000	30,000	100.0%	TLOV-2022-01
20.4100.1700	TRANSPORTATION MASTER PLAN	-	-	-	-	-	-	-	-%	Project completed in FY 2022
20.4100.1900	MUNICIPAL COMPLEX GENERATOR (NEW)	-	-	-	-	35,000	-	(35,000)	-%	project complete
20.4100.2000	TOWN CLOCK TOWER REHABILITATION	-	-	-	-	5,000	-	(5,000)	-%	TLOV-2024-01
					-	5,000	-	(5,000)	-%	Design and Engineering
					-	-	-	-	-%	Construction
20.4100.2100	LOVETTSVILLE ENTRY SIGN	-	-	-	-	7,000	48,000	41,000	-%	TLOV-2024-02
					-	7,000	-	(7,000)	-%	Design and Engineering
					-	-	48,000	48,000	-%	Construction
<b>4100 (CAPITAL EXPENDITURES) SUBTOTAL</b>		<b>\$ 210,671</b>	<b>\$ 2,243,013</b>	<b>\$ 605,793</b>	<b>\$ 1,228,500</b>	<b>\$ 2,305,000</b>	<b>\$ 1,398,430</b>	<b>\$ (906,570)</b>	<b>-73.8%</b>	

<b>TOTAL GENERAL GOVT CP FUND EXPS</b>	<b>\$ 210,671</b>	<b>\$ 2,243,013</b>	<b>\$ 605,793</b>	<b>\$ 1,228,500</b>	<b>\$ 2,305,000</b>	<b>\$ 1,398,430</b>	<b>\$ (1,014,513)</b>	<b>-82.6%</b>	
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**UTILITIES FUND**

**UTILITIES FUND REVENUES**

30.3700.0000	INTEREST ON RESERVES	8,061	5,160	121,215	5,160	38,454	55,000	16,546	43.0%	
30.3800.0000	WATER SERVICES	462,316	480,400	484,410	480,400	498,000	503,000	5,000	1.0%	Includes a 1% increase of rates, and is based on FY 2023 and YTD FY 2024 gallonage of usage

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
30.3800.0100	SEWER SERVICES	718,421	763,000	741,079	763,000	783,000	791,000	8,000	1.0%	Includes a 1% increase of rates, and is based on FY 2023 and YTD FY 2024 gallonage of usage
30.3800.0200	WATER & SEWER PENALTIES	16,129	19,000	17,952	19,000	19,000	19,000	-	0.0%	
30.3800.0300	FRYE COURT SEWER DISTRICT	9,071	4,500	10,568	4,500	9,000	9,000	-	0.0%	
30.3800.0350	FOG PERMIT	75	200	-	200	200	200	-	0.0%	
30.3800.0370	W & S RECORD DRAWINGS	-	-	4,422	-	-	-	-	-%	
30.3800.0400	MISC NON-FEE REVENUE	1,714	2,000	310	2,000	2,000	2,000	-	0.0%	
30.3800.0460	BULK WATER	21,896	10,000	6,488	10,000	10,000	6,000	(4,000)	-40.0%	Based on YTD trend and anticipated future sales.
30.3800.0480	WATER & SEWER DISCONNECT	-	-	120	-	-	1,000	1,000	-%	
30.3800.0700	WATER & SEWER RECONNECT	-	-	330	-	-	1,000	1,000	-%	
30.3800.0550	METER FEES	1,285	-	1,711	-	-	1,000	1,000	-%	
30.3800.0600	WATER CONNECTION FEES	6,615	4,410	7,278	4,410	5,000	2,500	(2,500)	-56.7%	
30.3800.0700	SEWER CONNECTION FEES	17,640	4,410	4,852	4,410	5,000	2,500	(2,500)	-56.7%	
30.3800.1000	W/S INSPECTIONS	-	600	5,895	600	600	-	(600)	-100.0%	
30.3800.1100	REIMBURSEMENT-ENGINEERING	-	500	-	500	500	500	-	0.0%	
<b>3800 (UTILITY REVENUE) SUBTOTAL</b>		<b>\$ 1,263,223</b>	<b>\$ 1,294,180</b>	<b>\$ 1,406,629</b>	<b>\$ 1,294,180</b>	<b>\$ 1,370,754</b>	<b>\$ 1,393,700</b>	<b>\$ 22,946</b>	<b>1.8%</b>	
30.3900.0000	CELLULAR ANTENNAE LEASE	119,138	119,255	113,460	119,255	124,025	128,900	4,875	3.9%	
					53,330	55,463	57,600	2,137	3.9%	AT&T
					12,000	12,480	13,000	520	4.2%	Verizon
					53,925	56,082	58,300	2,218	4.0%	Sprint
30.3900.0100	WATER TAP FEE FOR DEBT	76,187	99,914	116,038	99,914	117,200	117,200	-	0.0%	
						58,600	58,600	-	0.0%	Anticipated development: OneFamily Brewing
						58,600	58,600	-	0.0%	Anticipated development: Lakeview 2 subdivision
30.3900.0200	SEWER TAP FEE FOR DEBT	111,928	146,137	151,534	146,137	172,200	172,200	-	0.0%	
						86,100	86,100	-	0.0%	Anticipated development: OneFamily Brewing
						86,100	86,100	-	0.0%	Anticipated development: Lakeview 2 subdivision
30.3900.0280	3R RESERVE	-	63,358	-	20,000	-	-	-	-%	Use of 3R Reserve- Utility Truck Replacement TLOV-2022-02
30.3900.1620	CARES ACT UTILITY REV	-	-	-	-	-	-	-	-%	
30.3900.1630	ARPA	135,566	1,629,706	254,623	300,000	90,000	-	(90,000)	-100.0%	
					200,000	-	-	-	-%	WWTP Sludge Handling Apparatus
					100,000	-	-	-	-%	I&I Repairs
					-	90,000	-	(90,000)	-100.0%	TLOV-2025-03 WWTP Generator
30.3900.1031	ARPA WWTP UPGRADES	-	-	-	-	75,000	35,000	(40,000)	-53.3%	TLOV-2024-04 WWTP Upgrades and Improvements
30.3900.1032	ARPA S CHURCH/ E PENN WATERMAIN	-	-	-	125,000	175,000	-	(175,000)	-100.0%	TLOV-2020-03 E Pennsylvania Avenue Watermain Replacement
30.3900.1035	ARPA WATER TREATMENT PLANT IMPS	-	-	-	100,000	40,000	40,000	-	0.0%	TLOV-2024-06 Water Treatment Plant Improvements
30.3900.1036	ARPA WWTP UV REPLACEMENT	-	-	-	100,000	-	-	-	-%	project complete.
30.3900.1037	ARPA- TRUCK REPLACEMENT	-	-	-	-	-	110,000	110,000	-%	TLOV-2022-02 Utilities Fleet Upgrades and Replacements
							60,000	60,000	-%	Replacement of Utility Truck
							30,000	30,000	-%	Addition of Dump Truck ( up to 5-ton capacity)
							20,000	20,000	-%	Addition of a diverse, small utility vehicle
30.3900.1042	ARPA WATERMAIN REDUNDANCY	-	-	-	-	30,000	30,000	-	-%	TLOV-2024-05 Watermain Redundancy
30.3900.1043	ARPA ELEVATED WATER TOWER	-	-	-	-	100,000	-	(100,000)	-100.0%	TLOV-2025-02 New Elevated Water Tower
30.3900.1045	ARPA QUARTERBRANCH WATERMAIN	-	-	-	-	275,000	500,000	225,000	-%	TLOV 2019-03 Quarter Branch Road Watermain Replacement
30.3900.1046	ARPA LIGHT/LOUDOUN/PENN WATERMAIN	-	-	-	-	-	-	-	-%	TLOV 2024- XX Light/Loudoun/Penn Watermain Replacement
30.3900.1047	ARPA UTILITIES FACILITIES- WORKPLACE SAFETY AND SECURITY INITIATIVE	-	-	-	-	-	125,000	125,000	-%	TLOV-2025-05
30.3900.1048	ARPA PARK PLACE WATER PLANT REHABILITATION	-	-	-	30,000	-	125,000	125,000	-%	TLOV-2025-04
30.3900.1640	USE OF UNRESTRICTED NET POSITION FOR CIP	-	22,995	-	10,000	19,400	-	(19,400)	-100.0%	Contribution required to meet Financial Policies and fund CIP
<b>3900 (CAPITAL REVENUES) SUBTOTAL</b>		<b>\$ 442,819</b>	<b>\$ 2,081,365</b>	<b>\$ 635,655</b>	<b>\$ 1,050,306</b>	<b>\$ 1,217,825</b>	<b>\$ 1,383,300</b>	<b>\$ 165,475</b>	<b>13.6%</b>	
<b>TOTAL UTILITIES FUND Revenues</b>		<b>\$ 1,706,042</b>	<b>\$ 3,375,545</b>	<b>\$ 2,042,284</b>	<b>\$ 2,344,486</b>	<b>\$ 2,588,579</b>	<b>\$ 2,777,000</b>	<b>\$ 188,421</b>	<b>8.0%</b>	
<b>UTILITIES FUND EXPENDITURES</b>										



ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
30.6220.3021	WATER METER MAINT.	5,711	10,000	6,104	10,000	9,250	17,000	7,750	83.8%	
							10,000	10,000	-%	Updating, maintenance of automated reading meters throughout Town.
							7,000	7,000	-%	Replacement of Community Center Meter and Crock
30.6220.3023	ASSET MANAGEMENT PLAN	-	2,000	-	2,000	2,000	2,000	-	0.0%	Update/ Refinement of recurring Asset Management Plan
30.6220.3024	DEQ CONSENT ORDER- WWTP	20,703	-	-	-	-	-	-	-%	
<b>6220 (CONTRACTUAL SERVICES) SUBTOTAL</b>		<b>\$ 116,318</b>	<b>\$ 107,760</b>	<b>\$ 65,538</b>	<b>\$ 96,010</b>	<b>\$ 117,610</b>	<b>\$ 138,810</b>	<b>\$ 21,600</b>	<b>18.4%</b>	
30.6230.2500	WWTP PERMIT	3,540	3,000	2,985	3,000	4,000	4,000	-	0.0%	Annual WWTP Permit Fee
30.6230.2501	UF SNOW REMOVAL	1,810	2,000	798	2,000	2,000	2,500	500	25.0%	Snow removal expense
30.6230.2502	UF MOWING-SEWER	6,163	4,350	3,242	4,350	1,200	2,000	800	66.7%	Mowing and landscape
30.6230.2504	SLUDGE HAULING	94,194	118,680	92,580	101,259	118,680	118,680	-	0.0%	Sludge Hauling (USA Septic Services). Based on current monthly average.
30.6230.2505	WWTP SYSTEM REPAIRS	21,653	39,801	4,576	43,400	43,400	20,000	(23,400)	-53.9%	
					35,000	43,400	20,000	(23,400)	-53.9%	Repairs to equipment within the WWTP
					8,400	-	-	-	-%	Reallocation of CC fees savings
30.6230.2506	FRYE CT LIFT STATION	884	2,000	1,024	2,000	5,385	4,585	(800)	-14.9%	
					2,000	2,000	1,200	(800)	-40.0%	Annual repairs on lift station
					-	735	735	-	0.0%	Annual Generator Maintenance/ Inspection
					-	2,650	2,650	-	0.0%	Landscaping Maintenance
30.6230.2507	FACILITY REPAIR & MAINTENANCE	297	2,500	89	2,500	2,500	4,000	1,500	60.0%	HVAC repairs, rekeying locks, generators and structural maintenance
30.6230.2508	SCADA OPERATIONS-SEWER	707	4,500	-	4,500	2,500	2,500	-	0.0%	SCADA sewer repairs
30.6230.2509	MAINT CONTRACTS	14,758	7,500	2,123	7,500	11,200	11,200	-	0.0%	
					3,615	4,700	4,700	-	0.0%	Generator Maintenance Contract(Fidelity Power Systems)
					-	2,000	2,000	-	0.0%	Envirep, Inc. Annual Service on Return Pumps for 3 Modules
					3,885	4,500	4,500	-	0.0%	Hach Annual Maintenance Contract
30.6230.2510	I&I MAINTENANCE & REPAIR	22,606	-	-	-	-	31,000	31,000	-%	
							10,000	10,000	-%	Flow Meters, consulting and repairs
							5,000	5,000	-%	Dobbins Creek Sewer Main Repair
							7,000	7,000	-%	Repairs to bands in various locations
							4,000	4,000	-%	Manhole repairs
							5,000	5,000	-%	Misc. Identified Repairs
30.6230.2512	SEWER 3R EXPENDITURES	1,673	-	-	-	-	-	-	-%	
<b>6230 (SEWER REPAIR/MAINT.) SUBTOTAL</b>		<b>\$ 168,283</b>	<b>\$ 184,331</b>	<b>\$ 107,417</b>	<b>\$ 170,509</b>	<b>\$ 190,865</b>	<b>\$ 200,465</b>	<b>\$ 9,600</b>	<b>5.6%</b>	
30.6235.2500	WATER SYSTEM REPAIRS/MAINT	21,293	16,395	4,970	20,000	20,000	20,000	-	0.0%	General repairs or maintenance of system
30.6235.2502	UF MOWING -WATER	1,301	4,350	2,601	4,350	7,000	2,000	(5,000)	-71.4%	Mowing and landscape
30.6235.2503	ASPHALT WORK CONTR TO 3M	-	-	-	-	-	-	-	-%	
30.6235.2504	WATER TOWER MAINTENANCE	16,456	16,080	16,080	14,580	17,500	14,000	(3,500)	-20.0%	Tower maintenance contract with Suez. Includes repairs, inspection, tank cleaning, and painting
30.6235.2505	SCADA OPERATION-WATER	1,192	600	-	2,500	2,500	2,500	-	0.0%	SCADA water repairs
30.6235.2506	WATER METER REPLACEMENT/RELOCATION	-	1,500	-	2,500	2,500	2,500	-	0.0%	Meters replacement or repair
30.6235.2507	FACILITIES REPAIR & MAINTENANCE	2,228	2,500	731	2,500	2,500	4,000	1,500	60.0%	HVAC repair, rekeying locks, and structural maintenance
30.6235.2508	WATER METER-NEW CONSTRUCTION	1,344	1,500	-	2,500	2,500	2,500	-	0.0%	Water meters
30.6235.2509	SERVICE CONTRACTS	2,113	3,000	1,990	3,000	3,000	6,200	3,200	106.7%	Laboratory equipment maintenance, software support contracts
						-	3,200	3,200	-%	Fidelity -Generator Annual Fee and Maintenance
						3,000	3,000	-	0.0%	Laboratory equipment maintenance, software support contracts
30.6235.2511	IT CONSULTANT	2,500	6,050	6,000	10,800	10,800	12,300	1,500	13.9%	IT Support for water system electronics
					8,500	8,500	9,000	500	5.9%	Utilities Fund Portion of STS IT managed services annual contract for technical support including network security, software updates, and troubleshooting IT issues.
					2,300	2,300	2,300	-	0.0%	Specialized IT Support for Water System Electronics
30.6235.2512	SOFTWARE UPGRADE	-	-	-	500	500	500	-	0.0%	Software upgrades to operating systems, SCADA, alarming
30.6235.2515	MISS UTILITY	531	600	445	1,400	1,000	750	(250)	-25.0%	Ticket request
30.6235.2519	WTP PERMITS	-	-	-	-	-	3,000	3,000	-%	VDH Waterworks
30.6235.2516	HYDRANT MAINTENANCE	1,395	300	33	10,000	6,000	6,000	-	0.0%	Hydrant exercising, locating, unexpected repair and maintenance
30.6235.2518	WATERLINE BREAK REPAIR	-	12,700	12,687	-	-	10,000	10,000	-%	Placeholder for repairs
<b>6235 (WATER REPAIR/MAINT.) SUBTOTAL</b>		<b>\$ 50,353</b>	<b>\$ 65,575</b>	<b>\$ 45,537</b>	<b>\$ 74,630</b>	<b>\$ 75,800</b>	<b>\$ 86,250</b>	<b>10,450</b>	<b>14.0%</b>	

ACCOUNT	ACCOUNT TITLE	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	VARIANCE		LINE-ITEM DESCRIPTION
		ACTUALS	ANNUAL BUDGET	ACTUALS	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	FY 24 vs. FY 25	
								\$	%	
30.6240.2600	ELECTRICITY-WATER	32,077	41,975	40,245	32,100	38,500	46,000	7,500	23.4%	Water Electricity
30.6240.2601	ELECTRICITY-SEWER	33,365	44,500	39,588	32,500	40,000	45,000	5,000	15.4%	Sewer Electricity
30.6240.2602	ELECTRICITY-FRYE COURT	289	310	295	310	360	400	40	12.9%	Frye Ct lift station
<b>6240 (UTILITIES) SUBTOTAL</b>		<b>\$ 65,730</b>	<b>\$ 86,785</b>	<b>\$ 80,128</b>	<b>\$ 64,910</b>	<b>\$ 78,860</b>	<b>\$ 91,400</b>	<b>\$ 12,540</b>	<b>19.3%</b>	
30.6250.2900	TELEPHONE	2,847	650	363	500	600	650	50	10.0%	Office phones (8x8)
30.6250.2903	MOBILE PHONES	4,295	4,150	4,461	3,250	4,000	4,600	600	18.5%	Mobile Phones (AT&T). 4 phones, tablet
30.6250.2905	INTERNET	8,730	7,700	8,090	5,000	8,720	10,400	1,680	33.6%	
					5,000	8,000	8,000	-	0.0%	Internet services at Plants (Comcast)
					-	720	2,400	1,680	233.3%	Phone/Internet service for SCADA (Verizon)
<b>6250 (COMMUNICATIONS) SUBTOTAL</b>		<b>\$ 15,871</b>	<b>\$ 12,500</b>	<b>\$ 12,914</b>	<b>\$ 8,750</b>	<b>\$ 13,320</b>	<b>\$ 15,650</b>	<b>\$ 2,330</b>	<b>26.6%</b>	
30.6260.3200	GENERAL LIABILITY INS	23,277	27,781	20,375	29,726	27,324	28,690	1,366	5.0%	General liability insurance
30.6270.2000	DUES	350	1,000	-	1,000	1,000	1,000	-	0.0%	Virginia Rural Water Association, Regulatory licensure
30.6270.2001	BANK FEES	1,613	1,800	1,513	1,800	1,800	1,800	-	0.0%	Direct Deposit fee & monthly checking account fees
30.6270.2100	BAD DEBTS	-	10,630	10,629	-	-	-	-	-%	Direct Deposit fee & monthly checking account fees
30.6270.2400	ADVERTISING	1,046	500	35	500	1,000	500	(500)	-50.0%	Advertising for job ads, etc.
30.6270.2509	UF VEHICLE FUEL	6,210	5,500	5,125	6,500	7,000	7,000	-	0.0%	All utility vehicles fuel
30.6270.2510	UF VEHICLE REPAIR & MAINT	2,750	3,000	2,708	3,000	2,000	3,150	1,150	57.5%	
						2,000	2,750	750	37.5%	All utility vehicle repairs
						-	400	400	-%	GPS tracking subscription on utility vehicles
30.6270.2511	UNIFORM MAINTENANCE & REPLACEMENT	4,589	4,800	3,730	4,800	4,800	1,000	(3,800)	-79.2%	Replacement costs, shirts and hats
						2,000	500	(1,500)	-75.0%	Replacement costs, shirts and hats
						-	500	500	-%	Mats at facilities
30.6270.2512	STAFF TRAINING	2,449	2,000	590	2,000	2,000	4,000	2,000	100.0%	Water and wastewater training and certifications
30.6270.2513	TRAVEL/MILEAGE	446	700	172	1,200	1,200	400	(800)	-66.7%	travel for training, meetings, and supplies in personal vehicle
30.6270.2514	BOOKS & SUBSCRIPTIONS	338	300	-	300	300	300	-	0.0%	Reimbursement for books and subscriptions
30.6270.2516	AED UNITS	1,691	-	-	-	-	-	-	-%	
30.6270.3600	REFUNDS/PASS THROUGH/REIMBURSEMENTS	2,825	2,000	1,291	2,500	2,500	1,500	(1,000)	-40.0%	Water/sewer overcharge/refunds
30.6270.3602	CREDIT CARD FEES	17,463	7,970	7,464	12,100	12,500	12,150	(350)	-2.8%	
					6,500	1,500	750	(750)	-50.0%	Bank Credit Card Fees- PaymentTec & Elavon
					14,000	11,000	11,400	400	3.6%	Invoice Cloud Fees- reallocated from 30.6220.3008
					(8,400)	-	-	-	-%	FY 2023 Savings resulting from Credit Card processing fee conversion to convenience fee.
<b>6270 (VEHICLE/MISC) SUBTOTAL</b>		<b>\$ 65,046</b>	<b>\$ 67,981</b>	<b>\$ 53,632</b>	<b>\$ 65,426</b>	<b>\$ 63,424</b>	<b>\$ 61,490</b>	<b>\$ (1,934)</b>	<b>-3.0%</b>	
30.6280.3500	SAMPLE TESTING SUPPLIES	4,248	12,907	3,734	14,407	3,900	5,000	1,100	7.6%	Buffer solutions, reagents, beakers, phosphorus and dissolved oxygen probes
					7,907	1,950	2,500	550	7.0%	Buffer solutions, reagents, beakers, phosphorus and dissolved oxygen probes
					5,000	-	-	-	0.0%	Hach process testing meter to conduct in-house testing for better monitoring and management of issues at the WWTP.
					1,500	1,950	2,500	550	36.7%	Hach processing meter supplies
30.6280.3501	CHEMICALS-WWTP	14,293	15,030	10,449	15,500	15,500	15,500	-	0.0%	Alum for coagulation and removal of phosphorus, polymer for enhanced settling of sludge in waste digesters
30.6280.3502	OFFICE SUPPLIES	1,408	2,770	2,824	2,300	1,500	1,000	(500)	-21.7%	Sewer
30.6280.3503	POSTAGE	3,556	3,360	2,377	3,360	3,750	3,750	-	0.0%	Sewer portion of monthly billing and stamps. Approximately 1,000 mailings per month
30.6280.3504	SAFETY SUPPLIES	734	2,400	1,253	2,400	1,500	3,000	1,500	62.5%	Disposable glove, tyvec overalls, hearing protection eye protection
30.6280.3505	SEWER REPLACEMENT PARTS	1,370	5,000	1,177	5,000	5,000	7,500	2,500	50.0%	Diffusers, pump parts, motors, electrical relays and miscellaneous components
30.6280.3506	TOOLS	633	2,000	1,372	2,000	2,000	2,000	-	0.0%	required tools to fix components of the sewer system
30.6280.3507	STONE/GRAVEL	-	1,500	982	500	2,000	2,000	-	0.0%	For repairs
30.6280.3508	FACILITIES REPAIR & MAINT	-	500	306	500	-	3,500	3,500	700.0%	For repairs
30.6280.3509	GAS/DIESEL FUEL	1,216	2,400	243	2,400	2,000	1,500	(500)	-20.8%	Gas/Diesel Fuel
<b>6280 (SEWER SUPPLIES &amp; EQUIPMENT) SUBTOTAL</b>		<b>\$ 27,458</b>	<b>\$ 47,867</b>	<b>\$ 24,716</b>	<b>\$ 48,367</b>	<b>\$ 37,150</b>	<b>\$ 44,750</b>	<b>\$ 7,600</b>	<b>15.7%</b>	
30.6285.3500	SAMPLE TESTING SUPPLIES	773	4,000	2,665	4,000	4,000	4,000	-	0.0%	Water Buffer solutions, reagents, beakers
30.6285.3501	CHEMICALS-WATER PLANTS	6,769	8,228	5,840	8,000	8,000	8,000	-	0.0%	Water sodium hypochlorite for disinfection, KMN04 for oxidation of iron and magnesium
30.6285.3502	OFFICE SUPPLIES	1,433	1,272	874	1,500	1,500	1,500	-	0.0%	Water Log books, calendars, cleaning supplies

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
30.6285.3503	POSTAGE	3,551	2,538	2,118	3,360	3,750	3,750	-	0.0%	Water portion of monthly billing and stamps. Approximately 1,000 mailings per month
30.6285.3504	SAFETY SUPPLIES	378	1,500	365	1,500	1,500	1,500	-	0.0%	Water safety supplies
30.6285.3505	EQUIPMENT REPAIR/REPLACEMENT PARTS	3,406	3,622	3,621	6,500	6,500	6,500	-	0.0%	Repair to clamps, saddles, fittings, filters, electrical relays and anticipated misc. equipment
30.6285.3506	TOOLS	870	3,000	2,473	2,000	2,000	2,000	-	0.0%	Water tools required to fix components
30.6285.3507	STONE/GRAVEL CONTR TO 3RM	-	1,000	-	1,000	1,000	1,000	-	0.0%	Repairs
30.6285.3509	GAS/DEISEL FUEL	1,241	4,600	2,960	2,400	2,000	3,000	1,000	41.7%	Backup generator fuel
30.6285.3511	OFFICE EQUIPMENT/COMPUTERS	254	1,000	-	1,000	1,000	1,500	500	50.0%	Water office equipment or replace computer
30.6285.3512	PORTA POTTY AT WTP	-	500	634	-	1,680	1,900	220	-%	Porta Potty at Kingsridge Water Plant for Utilities Staff usage.
<b>6285 (WATER SUPPLIES &amp; EQUIPMENT) SUBTOTAL</b>		<b>\$ 18,675</b>	<b>\$ 31,260</b>	<b>\$ 21,551</b>	<b>\$ 31,260</b>	<b>\$ 32,930</b>	<b>\$ 34,650</b>	<b>\$ 1,720</b>	<b>5.5%</b>	
30.6390.0100	PRINCIPAL PMT ON DEBT	0	258,743	252,431	258,793	267,200	263,600	(3,600)	-1.4%	
						200,000	210,000	5,000	2.5%	WWTP mod 3, matures 10/1/2027 (US Bank- VRA 2015A)
						25,853	26,200	1,000	3.9%	sewer I&I, matures 3/1/2030 (US Bancorp)
						32,940	27,400	(9,600)	-29.1%	meter replacement matures 2/15/2034 (US Bank)
30.6390.0200	INTEREST PAYMENT ON DEBT	71,746	67,041	63,063	67,041	56,765	51,390	(5,375)	-8.0%	
						55,950	37,000	(13,265)	-23.7%	WWTP mod 3, matures 10/1/2027 (US Bank- VRA 2015A)
						7,591	10,250	6,750	88.9%	Sewer I&I- matures 3/1/2030
						3,500	4,140	1,140	32.6%	Meter Replacement- matures 2/15/2034
30.6390.0310	WTP IMP-BACKWASH VALVE	-	-	-	-	-	-	-	-%	
30.6390.0450	MISS UTILITY EQUIPMENT	-	-	-	-	-	-	-	-%	
30.6390.0460	CREEK BANK SHORING	-	-	-	-	-	-	-	-%	
30.6390.0465	WWTP SECURITY UPDATE	-	-	-	-	-	-	-	-%	
30.6390.0481	WWTPSLUDGE HANDLING EVAL & COST	55	-	-	-	-	-	-	-%	
30.6390.0485	WTP IMPR-NEW VFD'S AT KR & RV	-	43,358	-	-	-	-	-	-%	
30.6390.0490	UTILITY VEHICLE REPLACEMENT (ON CALL)	-	-	-	-	-	-	-	-%	
30.6390.0500	FRYE COURT IMPROVEMENTS	-	20,000	13,337	20,000	-	-	-	0.0%	project complete.
30.6390.0700	TRANSFER TO 3RM IF SURPLUS	-	20,000	-	20,000	-	-	-	0.0%	Minimum contribution to Unrestricted Net Position to meet financial policy requirements per the Proposed FY 2023 Budget and CIP
30.6390.0800	TRANSFER TO AVAILABILITY FEES RESERVE	-	100,000	-	100,000	171,001	71,350	(99,651)	-99.7%	Anticipated excess Availability Fees deriving from potential development. Availability Fee Revenue is 30.3900.0100 and 30.3900.0200
30.6390.1011	OH REIMBURSE TO GEN FUND	120,000	170,616	170,616	170,616	189,404	208,935	19,531	11.4%	
						189,404	183,375	(6,029)	-3.2%	Administrative Overhead calculation based on allocation of time of staff dedicated to Utilities Fund responsibilities. Workhours for General Fund staff are allocated as follows: 20% for Town Manager, 60% for Treasurer, 10% for Town Clerk, 50% for Office Manager; 15% of Planning/Zoning Admin, 20% of Project Manager, and
						-	25,560	25,560	-%	30% of ENHANCEMENT Public Works Coordinator
30.6390.1150	EMERGENCY CONTINGENCY REPAIR	-	10,050	10,050	10,000	10,000	10,000	-	0.0%	
30.7000.0000	DEPRECIATION EXPENSE	422,354	-	-	-	-	-	-	-%	
<b>6390 (DEBT SERVICE/TRANSFERS) SUBTOTAL</b>		<b>\$ 614,156</b>	<b>\$ 689,808</b>	<b>\$ 509,497</b>	<b>\$ 646,450</b>	<b>\$ 694,370</b>	<b>\$ 605,275</b>	<b>\$ (89,095)</b>	<b>-13.8%</b>	
30.6400.1030	ARPA I&I REPAIRS	4,152	287,950	-	100,000	-	-	-	-%	Project postponed. ARPA funding reallocated to watermain replacements.
30.6400.1031	ARPA WWTP UPGRADES	-	-	18,605	-	75,000	35,000	(40,000)	-53.3%	Proposed use of ARPA for CIP project TLOV-2024-04 Waste Water Treatment Plant Upgrades and Improvements
30.6400.1032	ARPA S. CHURCH/E. PENN WATERMAIN	-	418,550	11,977	63,000	450,000	-	(450,000)	-100.0%	Proposed use of ARPA for CIP project TLOV-2020-03 Pennsylvania Avenue Watermain Replacement
						175,000	-	(175,000)	-100.0%	
						275,000	-	(275,000)	-100.0%	
30.6400.1033	ARPA ASSET MGMT PLAN	-	25,000	11,500	-	-	-	-	-%	project complete.
30.6400.1034	ARPA UTILITY/ NONPROFIT ASSISTANCE	-	65,136	935	-	-	-	-	-%	program ended in FY 2024.
30.6400.1035	ARPA- WATER TREATMENT PLANT IMPS	-	123,070	87,403	100,000	40,000	40,000	-	0.0%	Proposed use of ARPA for CIP project TLOV-2024-06 Water Treatment Plant Upgrades and Improvements
30.6400.1036	ARPA- WWTP UV REPLACEMENT	-	100,000	-	100,000	-	-	-	-%	project complete.
30.6400.1037	ARPA- TRUCK REPLACEMENT	-	30,000	23,496	30,000	-	110,000	110,000	-%	TLOV-2025-01

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
							60,000	60,000	-%	Utility Truck
							30,000	30,000	-%	Purchase Dump Truck (5-ton capacity)
							20,000	20,000	-%	Diverse, Small Utility Vehicle
30.6400.1038	ARPA- SLUDGE HANDLING APPARATUS	-	200,000	-	200,000	-	-	-	-%	Project postponed. ARPA funding reallocated to watermain replacements.
30.6400.1039	ARPA CREEK BANK SHORING	-	280,000	217,223	-	-	-	-	-%	project complete.
30.6400.1040	ARPA PREMIUM PAY	10,227	-	-	-	-	-	-	-%	payment complete.
30.6400.1041	ARPA WWTP GENERATOR	-	-	-	-	90,000	-	(90,000)	-100.0%	project complete.
30.6400.1042	ARPA WATERMAIN REDUNDANCY	-	-	-	-	30,000	30,000	-	0.0%	Proposed use of ARPA for CIP project TLOV-2024-05 Watermain Redundancy
30.6400.1043	ARPA ELEVATED WATER TOWER	-	100,000	-	-	100,000	-	(100,000)	-100.0%	Proposed use of ARPA for CIP project TLOV-2025-02 New Elevated Water Tower
30.6400.1045	ARPA QUARTERBRANCH WATERMAIN	-	-	-	62,000	-	500,000	500,000	-%	Proposed use of ARPA for CIP project TLOV-2019-03 Quarter Branch Road Watermain Replacement
30.6400.1046	ARPA LIGHT/LOUDOUN/PENN WATERMAIN	-	-	-	-	-	-	-	-%	Proposed use of ARPA for CIP project TLOV-2020-03 Pennsylvania Avenue Watermain Replacement
30.6400.1047	ARPA UTILITIES FACILITIES- WORKPLACE SAFETY AND SECURITY INITIATIVE	-	-	-	-	-	125,000	125,000	-%	Proposed use of ARPA for CIP project TLOV-2025-05
30.6400.1048	ARPA PARK PLACE WATER PLANT REHABILITATION	-	-	-	-	-	125,000	125,000	-%	Proposed use of ARPA for CIP project TLOV-2025-04
<b>6400 (ARPA FUNDING) SUBTOTAL</b>		<b>\$ 14,379</b>	<b>\$ 1,664,570</b>	<b>\$ 370,205</b>	<b>\$ 655,000</b>	<b>\$ 785,000</b>	<b>\$ 965,000</b>	<b>\$ 180,000</b>	<b>22.9%</b>	
<b>Total UTILITIES FUND Expenditures</b>		<b>\$ 1,553,714</b>	<b>\$ 3,410,409</b>	<b>\$ 1,723,653</b>	<b>\$ 2,333,109</b>	<b>\$ 2,588,579</b>	<b>2,777,000</b>	<b>\$ 188,421</b>	<b>8.1%</b>	

## EVENTS FUND

EVENTS FUND-REVENUES										
50.3000.0000	INTEREST ON RESERVES	51	-	638	-	-	-	-	-	-%
50.7000.0200	GENERAL FUND DONATION	-	1,250	2,500	1,250	1,250	1,250	-	0%	
<b>7000 (LOVE AMERICA REVENUE) SUBTOTAL</b>		<b>\$ 51</b>	<b>\$ 1,250</b>	<b>\$ 3,138</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>0.0%</b>	
50.7100.0000	LOVE SUMMER DONATIONS/SPONSORS	812	3,500	1,150	3,500	1,000	1,000	(2,500)	-71.4%	
50.7100.0100	LOVE SUMMER MISC/SOUVENIRS	148	250	30	250	250	250	-	0.0%	
50.7100.0200	LOVE SUMMER BEER SALES	-	1,000	-	1,000	-	-	(1,000)	-100.0%	
50.7100.0300	LOVE SUMMER WINE SALES	-	250	-	250	-	-	(250)	-100.0%	
50.7100.0400	LOVE SUMMER GENERAL FUND DONATION	2,859	2,500	-	2,500	6,250	6,250	3,750	150.0%	
<b>7100 (LOVE SUMMER REVENUE) SUBTOTAL</b>		<b>\$ 3,819</b>	<b>\$ 7,500</b>	<b>\$ 1,180</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.7200.0000	OKTOBERFEST SPONSORSHIP/DONATIONS	-	25,700	11,747	25,700	20,000	10,000	(10,000)	-38.9%	
50.7200.0100	OKTOBERFEST EXHIBITORS/VENDORS	5,019	25,700	9,993	25,700	20,000	5,000	(15,000)	-58.4%	
50.7200.0200	OKTOBERFEST ALCOHOL SALES	-	56,000	67,738	130,000	145,000	-	(145,000)	-111.5%	
50.7200.0300	OKTOBERFEST WINE SALES	-	14,000	-	14,000	-	-	-	0.0%	
50.7200.0300	OKTOBERFEST AMEX CASH BACK	1	-	233	-	-	-	-	-%	
50.7200.0600	OKTOBERFEST SOUVENIR SALES	-	30,000	22,752	30,000	49,250	49,250	-	0.0%	
50.7200.0700	OKTOBERFEST LOUDOUN RTOT GRANT	-	25,000	25,000	-	25,000	25,000	-	-%	RTOT Grant from Loudoun County to promote tourism activities.
50.7200.0850	OKTOBERFEST BEER TRAILER	-	-	1,945	-	-	-	-	-	
50.7200.0850	OKTOBERFEST PROST PASS	-	-	-	-	42,000	-	(42,000)	-	
50.7200.0900	OKTOBERFEST MISC REVENUE	-	-	9,759	-	-	-	-	-	
50.7200.0950	OKTOBERFEST PARKING FEE	-	-	-	-	5,000	-	(5,000)	-	
50.7200.9999	BUDGET PLACEHOLDER	-	74,000	-	-	-	-	-	-	
<b>7200 (LOVE FALL REVENUE) SUBTOTAL</b>		<b>\$ 5,019</b>	<b>\$ 250,400</b>	<b>\$ 149,167</b>	<b>\$ 225,400</b>	<b>\$ 306,250</b>	<b>\$ 89,250</b>	<b>\$ (217,000)</b>	<b>-96.3%</b>	
50.7300.0200	LOVE WINTER GENERAL FUND DONATION	1,420	2,500	261	2,500	2,500	2,500	-	0.0%	
<b>7200 (LOVE WINTER REVENUE) SUBTOTAL</b>		<b>\$ 1,420</b>	<b>\$ 2,500</b>	<b>\$ 261</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.7400.0000	MAYFEST SPONSORSHIP/DONATIONS	-	10,250	6,600	10,250	5,810	6,000	190	1.9%	
50.7400.0100	MAYFEST FOOD VENDORS	-	1,100	2,275	1,100	1,100	2,500	1,400	127.3%	
50.7400.0200	MAYFEST EXIBITORS/VENDORS	-	9,500	3,325	9,500	6,000	3,200	(2,800)	-29.5%	
50.7400.0300	MAYFEST CORNHOLE TEAMS	-	840	220	840	840	250	(590)	-70.2%	
50.7400.0400	MAYFEST BEER & WINE SALES	-	2,800	623	2,800	-	1,100	1,100	39.3%	

ACCOUNT	ACCOUNT TITLE	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	VARIANCE		LINE-ITEM DESCRIPTION
		ACTUALS	ANNUAL BUDGET	ACTUALS	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	FY 24 vs. FY 25	
		\$	\$	\$	\$	\$	\$	\$	%	
50.7400.0500	MAYFEST MISC/SOUVENIRS	-	510	-	510	-	-	-	0.0%	
50.7400.0600	MAYFEST LOVETTSVILLE OLYMPICS	-	-	-	-	1,000	-	(1,000)	-%	
50.7400.0700	MAYFEST POPCORN, COTTON CANDY, CANDY SALES	-	-	-	-	400	-	(400)	-%	
<b>7400 (LOVE SPRING REVENUE) SUBTOTAL</b>		<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 13,043</b>	<b>\$ 25,000</b>	<b>\$ 15,150</b>	<b>\$ 13,050</b>	<b>\$ (2,100)</b>	<b>-8.4%</b>	
<b>Total EVENTS FUND Revenues</b>		<b>\$ 10,310</b>	<b>\$ 286,650</b>	<b>\$ 166,789</b>	<b>\$ 261,650</b>	<b>\$ 332,650</b>	<b>\$ 113,550</b>	<b>\$ (219,100)</b>	<b>-83.7%</b>	
-										
<b>EVENTS FUND- EXPENDITURES</b>										
50.8010.0001	EVENT PROGRAMS	239	250	103	250	250	250	-	0.0%	
50.8010.0005	FLAGS	335	1,000	518	1,000	1,000	1,000	-	0.0%	
<b>8010 (LOVE AMERICA EXPENSE) SUBTOTAL</b>		<b>\$ 573</b>	<b>\$ 1,250</b>	<b>\$ 620</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8120.0001	LOVE SUMMER MOVIES & CONCERTS	5,445	3,840	3,125	3,840	3,840	3,840	-	0.0%	
50.8120.0005	LOVE SUMMER SOUVENIRS	57	180	-	180	180	180	-	0.0%	
50.8120.0010	LOVE SUMMER PORTA POTTY	298	827	826	820	820	820	-	0.0%	
50.8120.0015	LOVE SUMMER WATER/SNACKS	-	303	-	310	310	310	-	0.0%	
50.8120.0020	LOVE SUMMER DINNER FOR NAVY BAND	-	100	-	100	100	100	-	0.0%	
50.8120.0025	LOVE SUMMER ABC LICENSE (BEER)	-	300	-	300	300	300	-	0.0%	
50.8120.0030	LOVE SUMMER FACE PAINTER/ ROCK WALL	-	850	-	850	850	850	-	0.0%	
50.8120.0035	LOVE SUMMER PROM ADVERTISING, MARKETING	44	900	-	900	900	900	-	0.0%	
50.8120.0040	LOVE SUMMER T-SHIRTS	2,823	200	-	200	200	200	-	0.0%	
50.8120.0045	LOVE SUMMER SQUARE POS FEE	-	-	1	-	-	-	-	-%	
<b>8120 (LOVE SUMMER EXPENSE) SUBTOTAL</b>		<b>\$ 8,667</b>	<b>\$ 7,500</b>	<b>\$ 3,952</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8230.0100	OKTOBERFEST PERMITS	100	280	-	410	280	-	(280)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0106	OKTOBERFEST RENTALS-TENT/CHAIRS/TABLES	-	18,695	18,455	27,500	21,500	-	(21,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0109	OKTOBERFEST TOILETS	-	9,345	9,345	7,500	9,500	1,500	(8,000)	-84.2%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0115	OKTOBERFEST DUMPSTER RENTAL	-	4,774	4,774	2,250	5,000	5,000	(5,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
					1,750	4,500		(4,500)	-100.0%	Dumpster Rental
					500	500		(500)	-100.0%	Dumpster Bags and Pick up
50.8230.0121	OKTOBERFEST SHERIFF	-	10,000	9,314	10,000	12,700		(12,700)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0124	OKTOBERFEST GENERATOR RENTAL	-	7,235	7,218	7,000	9,000		(9,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0127	OKTOBERFEST LIFT, CONES, BARRICADES	-	4,105	3,839	4,750	5,500		(5,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0130	OKTOBERFEST HAY BALES	-	1,250	400	250	200		(200)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0133	OKTOBERFEST PHOTOGRAPHER	-	1,000	700	1,000	1,000		(1,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0136	OKTOBERFEST TENT SETUP & DECORATIONS	51	2,500	1,974	4,000	2,200		(2,200)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
					1,000	1,000		(1,000)	-100.0%	Snow Fencing Purchase
					1,000	-		-	-%	Miscellaneous
					1,500	1,200		(1,200)	-100.0%	Tablecloths Purchase
					500	-		-	-%	Souvenir Tent Supplies
50.8230.0139	OKTOBERFEST SUPPORT VENDOR SETUP	-	1,000	109	1,000	750		(750)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0148	OKTOBERFEST SECURITY & TRAFFIC EQUIP RENTAL	-	3,353	3,352	1,250	4,000		(4,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0151	OKTOBERFEST FUEL	-	18	18		850	100	(750)	-88.2%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0154	OKTOBERFEST PARKING SHUTTLE	-	11,590	10,823	10,000	12,000		(12,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0160	OKTOBERFEST VOLUNTEER SUPPORT	290	2,000	46	2,000	1,500	250	(1,250)	-83.3%	Cost Savings associated with outsourcing 2024 Oktoberfest
					500	-		-	-%	General Misc. Support
					1,500	1,500	250	(1,250)	-83.3%	Volunteer Food (Thursday Setup and Sunday Clean-Up)
50.8230.0163	OKTOBERFEST GEN LIABILITY POLICY 1 MILLION	-	7,111	30	4,000	-		-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0166	OKTOBERFEST EVENT CANCELLATION INSURANCE	-	-	-	2,500	10,000		(10,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0200	OKTOBERFEST LES ARTWORK PRINTING	-	-	-	-	-	-	-	#DIV/0!	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0203	OKTOBERFEST POSTER PRINTING	103	419	419	700	5,500		(5,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest



ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET		FY 2025 ADOPTED BUDGET		VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%			
50.8230.0206	OKTOBERFEST ALE TRAIL BUSINESS GRANTS	-	-	-	750	-		-		-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0209	OKTOBERFEST RACK CARD PRINTING		-							-	#DIV/0!	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0212	OKTOBERFEST BOOKLET PRINTING	-	2,000	469	2,000	2,000				(2,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0215	OKTOBERFEST PRINT FESTIVAL MAPS & SIGNS	-	-	-	1,500	-				-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0224	OKTOBERFEST PRINTING - SALES		-		400	-				-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0230	OKTOBERFEST REIMBURSEMENT	340	400	399	-	1,000				(1,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0300	OKTOBERFEST VIP RECEPTION	-	850	111	850	1,000				(1,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0303	OKTOBERFEST VIP TENT SUPPLIES	-	874	504	500	500				(500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0306	OKTOBERFEST SPONSOR BANNERS	-	1,500	1,165	1,500	1,000				(1,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0400	OKTOBERFEST PERFORMERS	-	12,343	10,200	15,000	11,500				(11,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0403	OKTOBERFEST AUDIO/VIDEO EQUIP RENTAL	700	4,300	4,000	4,300	10,500				(10,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0409	OKTOBERFEST GREEN ROOM REFRESHMENTS/SUPPLIES	-	600	-	800	750				(750)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0412	OKTOBERFEST WEINER DOG SUPPLIES/PRIZES	-	600	493	600	600	600			-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0500	OKTOBERFEST KINDERFEST ACTIVITY RENTALS	-	5,000	4,475	5,000	4,000	4,000			-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0600	OKTOBERFEST VOLUNTEER SHIRTS	-	-	-	1,750	3,000				(3,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0603	OKTOBERFEST SQUARE CHARGE	1,121	1,582	1,501	-	-				-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0609	OKTOBERFEST MONEY HANDLING EQUIP/SUPPLIES	-	500	36	500	-				-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0612	OKTOBERFEST DRINK TICKETS	-	1,300	1,080	1,300	1,000				(1,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0618	OKTOBERFEST MISCELLANEOUS	784	400	214	400	250				(250)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0630	OKTOBERFEST COMMITTEE CELEBRATION	-	426	426	-	500				(500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0633	OKTOBERFEST POS SYSTEM RENTAL	-	1,719	-	2,750	1,500				(1,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0639	OKTOBERFEST SPLIT PROFIT WITH LOVE SUMMER	-	-	-	3,160	-	-			-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0642	OKTOBERFEST WEBSITE HOSTING	618	180	300	230	1,050	1,050			-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0645	OKTOBERFEST CONTRACTED COMMUNITY ORGANIZATIONS	-	3,143	3,143	15,000	9,750	3,750			(6,000)	-61.5%	Cost Savings associated with outsourcing 2024 Oktoberfest
					15,000	9,500	3,500			(6,000)	-63.2%	Contracted Community Organizations MOAs
					-	250	250			-	0.0%	Donation to Lovettsville Elementary
50.8230.0648	OKTOBERFEST RESERVES	-	-	-	-	29,025	46,500			17,475	60.2%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0700	OKTOBERFEST BEER PURCHASE	-	-	-	-	31,645				(31,645)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0703	OKTOBERFEST WINE PURCHASE	-	-	-	-	2,000				(2,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0709	OKTOBERFEST BEER TRAILER RENTAL	-	-	-	-	-				-	#DIV/0!	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0710	OKTOBERFEST ALCOHOL SALES PROFIT SHARING	-	-	-	74,000	27,700				(27,700)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0724	OKTOBERFEST BEER POURING SUPPLIES & CUPS	-	3,079	3,078	1,500	8,000				(8,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0727	OKTOBERFEST SALES MISC EXPENSES	-	750	-	750	-				-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0730	OKTOBERFEST CO2	-	50	-	250	400				(400)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0733	OKTOBERFEST MERCHANT SERVICES POS FEES	70	1,955	140	2,500	7,400				(7,400)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0736	OKTOBERFEST SOUVENIRS		20,000	19,424	2,000	25,000	5,000			(20,000)	-80.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0737	OKTOBERFEST PARADE ITEMS	-	-	-	-	750	500			(250)	-33.3%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0742	OKTOBERFEST AUDIT RESERVES	-	-	-	-	1,000	1,000			-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0745	OKTOBERFEST ELECTRICAL LINES ON TOWN GREEN	-	-	-	-	3,000				(3,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0748	OKTOBERFEST OVERNIGHT SECURITY	-	-	-	-	500				(500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0751	OKTOBERFEST TAP TRAILER CLEANING SUPPLIES	-	428	428	-	3,000				(3,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0900	OKTOBERFEST OTHER LOUDOUN GRANT EXPENSES	-	25,000	24,580	-	15,450	25,000			9,550	61.8%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0998	OKTOBERFEST EXP BUDGET BALANCE	-	74,000	-	-	-	-			-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest

ACCOUNT	ACCOUNT TITLE	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	VARIANCE		LINE-ITEM DESCRIPTION
		ACTUALS	ANNUAL BUDGET	ACTUALS	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET	FY 24 vs. FY 25	
50.8230.9999	OKTOBERFEST RESTRICTED BUDGET	-	2,748	-	-	-	-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
<b>8230 (LOVE FALL EXPENSES) SUBTOTAL</b>		<b>\$ 4,176</b>	<b>\$ 250,400</b>	<b>\$ 146,982</b>	<b>\$ 225,400</b>	<b>\$ 306,250</b>	<b>\$ 89,250</b>	<b>\$ (217,000)</b>	<b>-96.3%</b>	
50.8340.0800	LOVE WINTER EVENT PROGRAMS	481	250	24	250	250	250	-	0.0%	
50.8340.0803	LOVE WINTER CHRISTMAS DECORATIONS	504	500	157	500	500	500	-	0.0%	
50.8340.0806	LOVE WINTER SHIRTS/BLANKETS/HANDOUTS	-	500	-	500	500	500	-	0.0%	
50.8340.0809	LOVE WINTER MISCELLANEOUS	435	1,250	502	1,250	1,250	1,250	-	0.0%	
<b>8340 (LOVE WINTER EXPENSE) SUBTOTAL</b>		<b>\$ 1,420</b>	<b>\$ 2,500</b>	<b>\$ 683</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8450.1000	MAYFEST OLYMPIC GAMES STUFF	-	2,000	268	2,000	1,000	400	(600)	-60.0%	
50.8450.1003	MAYFEST ROAD CLOSURE PERMIT	-	100	100	100	100	100	-	0.0%	
50.8450.1006	MAYFEST PORTA POTTY	-	1,200	1,125	1,200	1,125	1,200	75	6.7%	
50.8450.1009	MAYFEST BEER TICKETS	-	20	-	20	-	-	-	-%	
50.8450.1015	MAYFEST TABLE RENTAL	-	350	-	350	-	-	-	-%	
50.8450.1021	MAYFEST DISTELFINK STAGE- SQUARE	-	350	-	350	350	-	(350)	-100.0%	
50.8450.1027	MAYFEST TEMP LINE SITE-BOOTH PAINT	-	200	-	200	-	-	-	-%	
50.8450.1030	MAYFEST TIME OF EVENTS BOARD	-	20	-	20	-	-	-	-%	
50.8450.1033	MAYFEST FIRE MARSHALL/BUILDING PERMIT	-	90	-	90	90	90	-	0.0%	
50.8450.1036	MAYFEST TOWN STAFF SUPPORT-SETUP	-	400	-	400	400	-	(400)	-100.0%	
50.8450.1045	MAYFEST TRANSPORTATION TROLLY	-	800	-	800	-	-	-	-%	
50.8450.1048	MAYFEST NO ALCOHOL BEYOND SIGNS	-	150	-	150	-	-	-	-%	
50.8450.1051	MAYFEST PAID VOLUNTEERS-RURITANS	-	600	-	600	600	600	-	0.0%	
50.8450.1054	MAYFEST SHERIFF	-	5,000	2,340	5,000	2,500	2,500	-	0.0%	
50.8450.1057	MAYFEST SQUARE CHARGE	-	-	100	-	-	-	-	-%	
50.8450.1060	MAYFEST BANK FEES	-	-	35	-	-	-	-	-%	
50.8450.1100	MAYFEST TABLE CLOTHS, CLIPS	-	100	-	100	100	-	(100)	-100.0%	
50.8450.1103	MAYFEST ROPING/STAKES	-	150	150	150	150	150	-	0.0%	
50.8450.1106	MAYFEST SPONSOR STAKES (GREEN)	-	50	-	50	50	-	(50)	-100.0%	
50.8450.1109	MAYFEST INFORMATION BOARD SIGNAGE	-	750	750	150	150	2,000	1,850	1233.3%	
50.8450.1112	MAYFEST MISCEXPENSES/SUPPLIES	247	525	525	100	500	-	(500)	-100.0%	
50.8450.1200	MAYFEST BANDS ON MAIN STAGE	-	700	700	1,500	-	-	-	-%	
50.8450.1206	MAYFEST SOUND EQUIPMENT	-	275	-	400	-	2,500	2,500	-%	
50.8450.1209	MAYFEST TODDLER PONY RIDES	-	500	-	500	-	-	-	-%	
50.8450.1212	MAYFEST TODDLER AREA SUPPLIES	-	75	-	75	-	-	-	-%	
50.8450.1215	MAYFEST ROCK CLIMBING WALL RENTAL	-	500	-	500	500	-	(500)	-100.0%	
50.8450.1218	MAYFEST GIANT INFLATABLES RENTAL	-	1,300	680	1,300	500	1,200	700	140.0%	
50.8450.1221	MAYFEST PIES-CONTEST	-	100	-	100	-	-	-	-%	
50.8450.1309	MAYFEST EST TRASH REMOVAL	-	900	-	900	900	-	(900)	-100.0%	
50.8450.1312	MAYFEST UNIDENTIFIED COSTS	-	-	594	100	200	-	(200)	-100.0%	
50.8450.1330	MAYFEST LVF&R DONATION	-	100	-	100	100	-	(100)	-100.0%	
50.8450.1333	MAYFEST BSA TROOP 962 DONATION (TRASH)	-	250	40	250	250	-	(250)	-100.0%	
50.8450.1336	MAYFEST TOWN OF LOVETTSVILLE (CLOCKTOWER)	-	100	-	100	100	-	(100)	-100.0%	
50.8450.1339	MAYFEST ACCOUNTING FEE	-	700	-	700	700	-	(700)	-100.0%	
50.8450.1350	MAYFEST SOUVENIRS (NEW 125 UNITS)	-	250	-	250	-	-	-	-%	
50.8450.1353	MAYFEST SOUVENIRS (NEW-125 UNITS)	-	350	-	350	-	-	-	-%	
50.8450.1356	MAYFEST RIBBONS-RACES	-	200	-	200	200	300	100	50.0%	
50.8450.1359	MAYFEST MAYFEST T-SHIRTS	-	920	920	500	1,200	500	(700)	-58.3%	
50.8450.1362	MAYFEST CORNHOLE TROPHIES	-	50	21	50	50	50	-	0.0%	
50.8450.1368	MAYFEST ADULT CORNHOLE 1ST, 2ND & 3RD	-	300	66	300	300	180	(120)	-40.0%	
50.8450.1403	MAYFEST PRINTING FLYERS & POSTERS	-	575	-	575	575	-	(575)	-100.0%	
50.8450.1406	MAYFEST WEBSITE DESIGN/MGMT/FEES	259	285	314	100	200	900	700	350.0%	Go Daddy increase \$32.99 mo
50.8450.1409	MAYFEST SPONSOR SIGNAGE	-	900	-	900	1,000	-	(1,000)	-100.0%	
50.8450.1415	MAYFEST ADVERTISING PRINTED	-	200	-	200	200	-	(200)	-100.0%	
50.8450.1421	MAYFEST EVENT BANNERS	-	300	201	300	300	300	-	0.0%	
50.8450.1424	MAYFEST FACEBOOK BOOST	-	50	-	50	60	-	(60)	-100.0%	
50.8450.1450	MAYFEST BEER	-	1,780	-	2,385	-	-	-	-%	

ACCOUNT	ACCOUNT TITLE	FY 2022 ACTUALS	FY 2023 ANNUAL BUDGET	FY 2023 ACTUALS	FY 2023 ADOPTED BUDGET	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	VARIANCE FY 24 vs. FY 25		LINE-ITEM DESCRIPTION
								\$	%	
50.8450.1451	MAYFEST POPCORN, COTTON CANDY, CANDY	-	-	-	-	400	-	(400)	-100.0%	
50.8450.1453	MAYFEST ICE	-	300	64	300	300	80	(220)	-73.3%	
50.8450.1456	MAYFEST CUPS FOR BEER	-	100	-	100	-	-	-	-%	
50.8450.1459	MAYFEST ABC/BANQUET LICENSE (BEER)	-	85	-	85	-	-	-	-%	
<b>8450 (LOVE SPRING EXPENSE) SUBTOTAL</b>		<b>\$ 506</b>	<b>\$ 25,000</b>	<b>\$ 8,994</b>	<b>\$ 25,000</b>	<b>\$ 15,150</b>	<b>\$ 13,050</b>	<b>\$ (2,100)</b>	<b>-8.4%</b>	
<b>Total EVENTS FUND Expenditures</b>		<b>\$ 15,342</b>	<b>\$ 286,650</b>	<b>\$ 161,232</b>	<b>\$ 261,650</b>	<b>\$ 332,650</b>	<b>\$ 113,550</b>	<b>\$ (219,100)</b>	<b>-83.7%</b>	