

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
<b>GENERAL FUND</b>									
<b>GENERAL FUND- REVENUES</b>									
10.3100.0000	REAL ESTATE TAX	785,813	739,752	766,445	777,381	832,244	54,863	7.6%	
				360,500	366,638	385,215	18,577	5.1%	Residential @ 14.6 Tax Rate (Dec 2025)
				18,250	18,035	20,758	2,723	15.1%	Commercial @ 14.6 Tax Rate (Dec 2025)
				367,945	374,235	404,475	30,240	8.1%	Residential @ 14.6 Tax Rate (June 2026)
				19,750	18,473	21,796	3,323	18.0%	Commercial @ 14.6 Tax Rate (June 2026)
10.3100.0100	PENALTIES ON DELINQ TAXES	83	-	-	-	-	-	0.0%	
<b>3100 (GENERAL PROPERTY TAXES) SUBTOTAL</b>		<b>\$ 785,897</b>	<b>\$ 739,752</b>	<b>\$ 766,445</b>	<b>\$ 777,381</b>	<b>\$ 832,244</b>	<b>\$ 54,863</b>	<b>7.5%</b>	
10.3200.0100	SALES TAX	325,011	336,272	284,000	298,200	310,128	11,928	4.4%	Projected based on FY 2025 YTD trends.
10.3200.0200	UTILITY TAX	17,492	16,673	15,000	15,000	15,000	-	0.0%	Projected based on FY 2025 YTD trend and FY 2024 Actuals.
10.3200.0250	COMMUNICATIONS TAX	9,320	9,034	9,500	9,500	9,500	-	0.0%	Projected based on FY 2025 YTD trends.
10.3200.0260	STATE AUTO RENTAL TAX	1,483	2,505	2,000	2,000	2,000	-	0.0%	Projected based on FY 2025 YTD trends.
10.3200.0270	ROLLING STOCK	188	216	50	50	50	-	0.0%	received 2 times/yr, not significant
10.3200.0300	BUSINESS LICENSES	98,996	92,902	67,000	67,000	87,000	20,000	24.4%	Projected increase over FY 2024 Budget estimate is primarily attributable to process improvements and enforcement, and the increased reported revenue for renewals.
10.3200.0400	AUTO DECAL FEES	55,784	51,974	50,000	50,000	-	(50,000)	-%	Anticipated 2025 rate of \$0.
10.3200.0500	BANK FRANCHISE TAX	21,481	25,145	25,000	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	25,088	24,179	24,904	24,904	-	-%	Conduit Fee per the Franchise Agreement. 18,180 conduit footage billed at \$1.33/linear foot.
10.3200.0700	TRANSIENT OCCUPANCY TAX	2,160	1,510	-	2,500	2,500	-	-	
10.3200.0800	MEALS TAX	250,708	317,490	262,500	275,625	283,000	7,375	3.7%	YTD trend compared to FY 2024 Actuals.
				210,000	275,625	283,000	7,375	3.7%	YTD trend compared to FY 2024 Actuals.
				52,500	-	-	-	0.0%	Increase in Meals Tax Rate to 3.75% in FY 2024
10.3200.0900	CIGARETTE TAX	26,082	24,938	24,000	25,500	25,500	-	0.0%	YTD trend compared to FY 2024 Actuals.
10.3200.0950	REVENUES FROM PARKS	450	150	400	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>\$ 871,516</b>	<b>\$ 903,897</b>	<b>\$ 763,629</b>	<b>\$ 795,679</b>	<b>\$ 784,982</b>	<b>\$ (10,697)</b>	<b>-1.6%</b>	
10.3300.0000	INTEREST ON RESERVES	118,473	121,263	10,000	50,000	50,000	-	0.0%	Based on conservative anticipated investment return rates with projected decreases in Federal Reserve Interest Rates
10.3400.0000	ZONING PERMITS	5,675	9,230	2,500	2,500	2,500	-	-%	Anticipated zoning permits based on current trend.
10.3400.0100	DEVELOPER FEES	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	1,963	2,566	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)	-	375	-	-	-	-	0.0%	No anticipated increase in permits
10.3400.0800	CONDITIONAL USE PERMITS	-	-	-	-	-	-	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>\$ 131,139</b>	<b>\$ 133,434</b>	<b>\$ 13,500</b>	<b>\$ 53,500</b>	<b>\$ 53,500</b>	<b>\$ -</b>	<b>0.0%</b>	
10.3500.0100	REIMBURSEMENT-ENGINEERING	7,431	1,924	-	-	-	-	-%	Consulting engineers review of projects
10.3500.0200	REIMBURSEMENT- ZONING ADM	11,588	7,278	-	-	-	-	-%	
10.3500.0400	REIMBURSEMENT-LEGAL	-	-	-	-	-	-	-%	Maybe more due to annexation
10.3500.0600	REIMBURSEMENT- ADVERTISING	143	-	-	-	-	-	-	
10.3500.0650	VA CREATIVE COMM. GRANT	750	1,300	1,300	750	1,350	600	-%	Virginia Creative Communities Partnership Grant through the Virginia Commission of the Arts (Awardees TBD)
							-	0.0%	Western Loudoun Art and Studio Tour
							-	0.0%	Joshua's Hands
							-	0.0%	Blue Ridge Thunder Cloggers
10.3500.0700	STATE FIRE PROGRAM FUND	15,000	15,000	17,000	17,000	15,000	(2,000)	-%	Anticipated Grant for FY 2024; pass through grant with offsetting expenditures 10.4271.1004

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10.3500.0800	MISCELLANEOUS-REIMBURSEMENTS	2,801	20,331	2,000	2,000	-	(2,000)	-%	Various refunds and outside donations, insurance claims, etc.
10.3600.0910	CLOCK TOWER DONATIONS	50	50	1,000	500	-	(500)	-50.0%	Ornaments sell in Nov/Dec for \$25 each
10.3500.1000	OVERHEAD REIMBURSEMENT FROM UF	170,616	189,404	189,404	208,935	257,474	48,539	28.4%	
					183,375	257,474	74,099	40.4%	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>\$ 208,380</b>	<b>\$ 235,288</b>	<b>\$ 210,704</b>	<b>\$ 229,185</b>	<b>\$ 273,824</b>	<b>\$ 44,639</b>	<b>19.5%</b>	
10.3600.1050	USE OF UNASSIGNED FUND BALANCE	-	25,000	550	93,322	-	(93,322)	-272.5%	
				-	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	-	-	-	-%	VA Creative Communities Grant additional local match to award a total of \$2,600.
10.3600.0250	VETERAN PAVER DEPOSITS	3,500	3,500	2,500	2,500	2,500	-	0.0%	Usually sell 10 to 15 pavers/yr at \$250 each
10.3600.1609	VRSA SECURITY GRANT	2,000	1,995	-	2,500	2,500	-	-%	Virginia Risk Sharing Association (VRSA) annual security grant used for enhancement of security at Town facilities.
10.3600.1670	ARPA NONPROFIT GRANT	20,000	-	-	-	-	-	-%	Balance of ARPA 1st Tranche Allocation per the TC Adopted Spending Plan
10.3600.1690	ARPA BUSINESS INT FUND	2,000	-	-	-	-	-	-%	Balance of ARPA 1st Tranche Allocation per the TC Adopted Spending Plan
<b>3600 (CAPITAL REV &amp; TRANSFERS) SUBTOTAL</b>		<b>\$ 27,500</b>	<b>\$ 30,495</b>	<b>\$ 3,050</b>	<b>\$ 98,322</b>	<b>\$ 5,000</b>	<b>\$ (93,322)</b>	<b>-68.2%</b>	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 2,024,430</b>	<b>2,042,866</b>	<b>\$ 1,757,328</b>	<b>\$ 1,954,067</b>	<b>\$ 1,949,550</b>	<b>\$ (4,517)</b>	<b>-0.2%</b>	
<b>GENERAL FUND EXPENDITURES</b>									
10.4100.0930	FLAGPOLE PROJECT	825	-	-	-	-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1105	TOWN OFFICE EXPANSION	9,949	-	-	-	-	-	-%	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>\$ 27,046</b>	<b>\$ -</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>
10.4100.1800	CIP GRANT ENG ASSISTANCE	4,280	-	-	-	-	-	-%	
10.4210.1001	ADMINISTRATIVE SALARIES	503,942	636,423	632,118	753,213	758,704	5,491	0.7%	
				525,300	632,483	715,164	82,681	13.1%	Starting Base Salaries
				5,050	12,650	17,890	5,240	41.4%	Cost-of-Living Adjustment (2.5%)
				17,660	22,580	25,650	3,070	13.6%	Merit/ Performance Pay (3.5%)
				(22,392)	-	-	-	-%	Elimination of Part-Time AP Specialist
				85,500	85,500	-	(85,500)	-100.0%	Enhancement Position- Full-time Public Works Coordinator (\$60,000 base salary + benefits)
				21,000	-	-	-	-%	Market Rate Adjustment Placeholder (based on 4.75% overall adjustment)
10.4210.1002	TOWN COUNCIL SALARIES	8,200	7,367	12,000	10,000	12,000	2,000	20.0%	Annual stipend for six Council Members (\$2,000/year)
10.4210.1003	PLANNING COMM SALARIES	6,750	6,450	8,400	8,400	8,400	-	0.0%	Annual stipend for seven Planning Commissioners (\$1,200/year)
10.4210.1004	E FICA EXPENSE	40,937	49,824	44,300	51,100	58,040	6,940	13.6%	Employer paid FICA on salaries.
				44,300	51,100	58,040	6,940	13.6%	FICA for salaries (Merit and COLA)
				1,600	-	-	-	-%	FICA for Market Rate Adjustment

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							\$	%	
10.4210.1006	GROUP HEALTH INSURANCE	26,724	20,141	31,000	25,000	19,800	(5,200)	-20.8%	Amount for Virginia The Local Choice program health coverage for employees with an anticipated 7% renewal increase. Decrease is due to current staff's enrollment.
10.4210.1007	EMPLOYER 457 CONTRIBUTION	29,402	11,890	11,560	11,560	11,560	-	0.0%	Town matching 457 contribution (\$15 per pay period)
				1,560	1,560	1,560	-	0.0%	Town Manager Annual 457 Contribution
				10,000	10,000	10,000	-	0.0%	
10.4210.1010	VRS CONTRIBUTION	22,492	24,996	28,817	34,900	31,100	(3,800)	-10.9%	Town's contribution to employee retirement, disability, and life insurance.
				16,417	17,800	12,000	(5,800)	-32.6%	Plan 1 & 2 employees
				7,500	15,000	16,500	1,500	10.0%	Hybrid Plan employees
				3,300	2,100	2,600	500	23.8%	Long Term Disability Coverage (Employer Paid)
				1,600	-	-	-	-%	Long Term Disability Coverage (Employer Paid)
10.4210.1012	MAYOR SALARY	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>\$ 651,047</b>	<b>\$ 765,412</b>	<b>\$ 776,515</b>	<b>\$ 902,493</b>	<b>\$ 907,924</b>	<b>\$ 5,431</b>	<b>0.6%</b>	
10.4220.1003	CODE ENFORCEMENT	-	-	1,000	1,000	1,000	-	0.0%	Mowing of non-compliant yards and towing abandoned vehicles.
10.4220.3001	ENGINEERING NON REIMBURS	1,899	-	3,000	3,000	3,000	-	0.0%	Surveys, deed of properties, conceptual design, and general engineering.
10.4220.3002	AUDIT	13,750	14,750	14,500	14,500	14,500	-	0.0%	General Fund portion of the annual audit
10.4220.3003	ADMINISTRATIVE CONSULTING SERVICES	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
10.4220.3004	LEGAL SERVICES/ADMINISTRATIVE	3,390	2,221	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	3,540	4,560	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	1,725	7,020	4,000	4,000	4,000	-	0.0%	Attorney fees to review contracts before initiating the contract.
10.4220.3007	LEGAL SERVICES/GENERAL	17,280	10,380	36,000	30,000	33,000	3,000	10.0%	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	197,503	219,994	236,817	256,044	268,846	12,802	5.0%	
				236,817	256,044	268,846	12,802	5.0%	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	8,347	3,214	9,000	9,000	9,000	-	0.0%	Anticipation of Plan review for site plans and subdivisions.
10.4220.3013	SPECIAL PROJECT CONSULTING SERVICES	340	72,313	87,000	55,000	40,000	(15,000)	-27.3%	This includes funding to hire a facilitator for the Town Council Annual Retreat and other special projects.
				2,000	-	-	-	-%	Funding to hire a facilitator for the Town Council Annual Retreat and other special projects.
				50,000	20,000	20,000	-	0.0%	Initial Concept Designs for CIP projects in order to begin applying for grant funding. (i.e. S Berlin Turnpike Lighting, N Berlin Pike Pedestrian Improvements)
				35,000	35,000	20,000	(15,000)	-42.9%	Outside consultant for assistance with grants. (i.e. TAP, VDEM, DCR, etc.)
10.4220.3018	FINANCIAL CONSULTING-VML	-	-	2,000	-	-	-	-%	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	10,435	3,780	3,940	2,670	2,500	(170)	-6.4%	
				1,440	1,600	-	(1,600)	-100.0%	General Fund Portion of Payroll Services
				2,500	1,070	2,500	1,430	133.6%	Other Accounting consulting services as needed, including Southern Software consultant services.
10.4220.3020	COUNTY CONSOLIDATED BILLING FEE	9,665	9,097	9,955	10,500	11,000	500	4.8%	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	-	-	-	-%	
<b>4220 (CONTRACTUAL SERVICES)</b>		<b>\$ 270,523</b>	<b>\$ 347,329</b>	<b>\$ 434,212</b>	<b>\$ 407,714</b>	<b>\$ 408,846</b>	<b>\$ 1,132</b>	<b>0.3%</b>	

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10.4225.3010	ACCOUNTING S/W MAINTENANCE	4,268	3,399	9,000	10,000	9,413	(587)	-5.9%	Represents the costs associated with Southern Software Annual Subscription and Hosting.
10.4225.3012	WEBSITE	19,808	33,127	33,540	33,570	28,900	(4,670)	-13.9%	
				2,000	500	-	(500)	-100.0%	Website Hosting - Applied Tactics
				3,600	3,600	3,600	-	-%	Zoom (\$300/ month) - Actual is under \$275.00 so sticking with \$300
				540	650	650	-	-%	Mailchimp (\$54.00/month)
				7,200	7,200	3,000	(4,200)	-58.3%	AVCapture annual subscription service (\$250/month). Savings in AVCapture is due to utilization of Zoom as sole video recording and archiving old meeting videos on the Town's new website.
				9,200	10,200	10,200	-	-%	Office 365 License/Subscription
					120	150	30	25.0%	Canva Annual Subscription
				6,000	6,300	6,300	-	-%	ArchiveSocial Annual Subscription
				5,000	-	-	-	-%	Website Redesign/ Refinement (PLACEHOLDER)
					5,000	5,000	-	-%	CivicPlus Website Hosting and Capital Project Pages
10.4225.3013	OFFICE EQUIPMENT/COMPUTERS	3,349	18,331	14,250	4,400	4,400	4,400	100.0%	
				1,750	3,400	3,400	3,400	100.0%	Replacement of two computers
				12,000	-	-	-	-%	Replacement of Town Server.
				500	1,000	1,000	1,000	100.0%	Misc. Office Equipment.
10.4225.3014	SOFTWARE UPGRADE	3,591	1,632	4,000	5,100	4,600	(500)	-9.8%	
				2,000	3,300	3,300	3,300	100.0%	Adobe
				200	-	-	-	-%	Teamwork
				100	100	100	100	-%	Dynamic DNS
				1,700	1,700	1,200	(500)	-%	Anticipated mid-year software requirements
10.4225.3015	IT CONSULTANT	10,825	11,830	10,000	11,000	16,140	5,140	46.7%	General Fund Portion of STS IT managed services annual contract for technical support including network security, software updates, and troubleshooting IT issues. Mid-year price increase in 2024 and additional staff now included (PW Superintendent and CEED Coordinator)
10.4225.3016	EMAIL & FILE SERVER	1,964	2,195	3,400	3,400	3,400	-	0.0%	Amazon Web Services server backup.
				3,400	3,000	3,000	-	0.0%	Amazon Web Services Server Backup
				-	400	400	-	0.0%	MSP360 License (STS)
10.4225.3018	VRSA SECURITY GRANT	2,418	2,006	-	2,500	2,500	-	0.0%	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>\$ 46,222</b>	<b>\$ 72,519</b>	<b>\$ 74,190</b>	<b>\$ 69,970</b>	<b>\$ 69,353</b>	<b>\$ (617)</b>	<b>-0.9%</b>	
10.4230.2501	OFFICE CLEANING	3,550	2,800	4,700	4,000	4,000	-	0.0%	Bi-weekly cleaning of the Town Office and Council Chambers
				3,900	4,000	4,000	-	0.0%	\$150 per cleaning w 3% increase
				800	-	-	-	-%	Miscellaneous Cleaning Supplies/ Potential Contractual Increases
10.4230.2502	GF SNOW REMOVAL	1,069	3,355	2,500	2,500	2,500	-	-%	Epling contract for snow removal at Town Hall.
10.4230.2503	GF MOWING/LANDSCAPING	3,177	13,824	6,000	6,800	4,550	(2,250)	-33.1%	
				5,300	15,100	3,850	(11,250)	-74.5%	Epling contract to mow and landscape around the Town Office. Budget Reallocated from 10.4245.2804
				700	700	700	-	-%	Bavarian Way Mowing \$27 per mow (4xmonth 6 months) 108 plus 5%
					(9,000)	-	9,000	-%	Potential contractual savings associated with Public Works Coordinator
10.4230.2505	TOWN HALL REPAIR AND MAINTENANCE	2,307	2,015	3,000	7,100	7,100	-	-%	
				-	550	550	-	-%	Pest Control Services Town Hall Complex
				-	2,800	2,800	-	-%	Propane for Town Hall Generator
				3,000	3,000	3,000	-	-%	Anticipated mid-year repairs/ maintentance required at the TC Chambers and Town Hall
				-	750	750	-	-%	Annual Inspection/ Maintenance of Town Hall Generator

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10.4230.2506	COPIER LEASE	4,197	3,899	5,326	5,550	5,550	-	-%	
				4,326	4,550	4,550	-	-%	Annual Copier Lease
				1,000	1,000	1,000	-	-%	Color/ B/W copies overage/personal property
10.4230.2507	BEAUTIFICATION/SIGNAGE	1,671	1,065	5,000	5,000	5,000	-	-%	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	1,304	1,275	1,600	2,500	2,500	-	-%	Fuel for the pickup truck used primarily by Public Works staff.
10.4230.2510	GF VEHICLE REPAIR & MAINT	1,585	1,336	3,575	4,500	4,500	-	-%	
				1,375	2,300	2,300	-	-%	Preventive maintenance and repair of the Public Works pickup.
				2,200	2,200	2,200	-	-%	Annual Tractor Comprehensive Maintenance
10.4230.2512	VETERANS PAVER INSTALLATION	1,011	1,164	1,200	1,200	1,200	-	-%	This includes costs for engraving and installing the Veterans Pavers, which is offset by the cost of the paver.
10.4230.2513	MISCELLANEOUS REPAIRS	1,007	380	-	2,500	2,500	-	-%	Placeholder for unforeseen repairs
<b>4230 (REPAIR &amp; MAINTENANCE) SUBTOTAL</b>		<b>\$ 19,871</b>	<b>\$ 31,114</b>	<b>\$ 32,901</b>	<b>\$ 41,650</b>	<b>\$ 39,400</b>	<b>\$ (2,250)</b>	<b>-5.4%</b>	
10.4240.2600	ELECTRICITY (TH & MUSEUM)	5,009	4,761	4,100	5,500	5,500	-	0.0%	Town Hall, Museum
10.4240.2700	STREET LIGHT (MONTHLY CHARGES)	17,233	14,567	19,750	20,000	20,000	-	0.0%	Street Lights (\$1500/month)
10.4240.2702	STREET SIGNS	353	406	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	-	4,207	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	-	-	-	-	4,500	4,500	-%	Semi-annual sweeping of arterial roads (Berlin Tpke and Broad Way)
10.4240.2800	OFFICE W & S	1,266	1,504	1,150	2,000	2,000	-	0.0%	Water and sewer for Town Hall, Council Chambers and the Barn. Based on usage.
<b>4240 (PUBLIC WORKS)</b>		<b>\$ 23,861</b>	<b>\$ 25,445</b>	<b>\$ 31,200</b>	<b>\$ 33,700</b>	<b>\$ 38,200</b>	<b>\$ 4,500</b>	<b>13.4%</b>	
10.4245.1008	TREE SUPPORT	117	643	2,500	6,000	6,000	-	0.0%	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
10.4245.2801	ELECTRICITY (TS, TG, WS, QBP)	607	1,001	1,200	1,200	1,200	-	0.0%	Cost for electricity for the Town Square, Town Green, Welcome Sign, and Quarter Branch Park.
10.4245.2802	WATER FOR PARKS	797	7,336	6,200	6,400	6,400	-	0.0%	Water usage for the Town Square, Town Green irrigation system
10.4245.2803	MULCH & PLANTS-PARKS	1,137	283	5,500	1,500	1,500	-	0.0%	Mulch the trees and shrubs, fertilize and seed the Town Green and Town Square.
10.4245.2804	MOWING-PARKS	11,356	4,484	20,950	16,800	16,800	-	0.0%	Mowing Town Square, Town Green, Quarter Branch Park
				14,500	11,500	11,500	-	0.0%	Park Mowing/weeding
				1,300	-	-	-	-%	Weeding at square
				3,650	3,800	3,800	-	0.0%	Monthly Irrigation Maintenance, Seasonal management, winterizing
				1,500	1,500	1,500	-	0.0%	Irrigation system repairs (as needed)
10.4245.2805	MISC PARK SUPPLIES	1,108	874	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
10.4245.2808	PARK TOOLS & EQUIPMENT	300	7,726	1,000	2,000	2,000	-	0.0%	Used for tools and equipment for the Town Part Time Public Works personnel, tractor/equipment repair
10.4245.2809	LITTER GRANT SPENDING	218	-	1,000	1,000	1,000	-	0.0%	This is reimbursable grant from Virginia Depart 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	557	805	4,000	11,500	4,000	(7,500)	-65.2%	
				-	7,500	-	(7,500)	-100.0%	Walker Pavilion Masonry Repairs
				4,000	4,000	4,000	-	0.0%	Recurring repairs
<b>4245 (PARKS) SUBTOTAL</b>		<b>\$ 17,359</b>	<b>\$ 23,151</b>	<b>\$ 45,350</b>	<b>\$ 48,400</b>	<b>\$ 40,900</b>	<b>\$ (7,500)</b>	<b>-15.5%</b>	
10.4250.2900	TELEPHONE	2,814	3,266	3,600	3,600	3,600	-	0.0%	Office Phones (8x8)
10.4250.3000	POSTAGE	542	583	1,000	750	750	-	0.0%	This is for all postage that goes out of the General Government.

ACCOUNT	ACCOUNT TITLE	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	VARIANCE		LINE-ITEM DESCRIPTION
		ACTUALS	ACTUALS	ADOPTED BUDGET	ADOPTED BUDGET	PROPOSED BUDGET	FY 25 vs. FY 26	%	
							\$		
10.4250.3011	CELLULAR PHONES	1,656	2,384	2,220	2,580	2,580	-	0.0%	Town cell phones assigned to employees (2)
				840	700	700	-	0.0%	Town Manager cell phone
				840	700	700	-	0.0%	Town Clerk cell phone
					700	700	-	0.0%	CEED Coordinator cell phone
				540	480	480	-	0.0%	IPAD used for Events/ Clerk
10.4250.3012	INTERNET SERVICE	5,720	6,501	6,300	6,500	6,500	-	0.0%	Comcast General Fund Internet Service (\$525/month); costs reallocated from 10.4225.3016 in FY 2022
<b>4250 (COMMUNICATIONS) SUBTOTAL</b>		<b>\$ 10,731</b>	<b>\$ 12,734</b>	<b>\$ 13,120</b>	<b>\$ 13,430</b>	<b>\$ 13,430</b>	<b>\$ -</b>	<b>0.0%</b>	
10.4260.3200	GENERAL LIABILITY INS	13,207	14,611	15,170	16,300	17,767	1,467	9.0%	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	5,374	7,333	4,000	5,250	5,600	350	6.7%	This amount is for office supply purchases such as copier paper, envelopes, folders, and other miscellaneous office needs.
10.4270.2315	FOIA EXPENSE	7,589	-		-	-	-	-%	
10.4270.2400	ADVERTISING	3,639	3,238	8,000	10,000	10,000	-	0.0%	Advertising- TC Public Hearings, Job Ads, Ordinance Public Notices, etc. Increase based on current trend.
10.4270.2405	AED UNITS	2,537	1,664	500	500	500	-	0.0%	Annual Inspection
<b>4270 (SUPPLIES &amp; ADVERTISING) SUBTOTAL</b>		<b>\$ 32,346</b>	<b>\$ 26,846</b>	<b>\$ 27,670</b>	<b>\$ 32,050</b>	<b>\$ 33,867</b>	<b>\$ 1,817</b>	<b>5.7%</b>	
10.4271.0011	DONATIONS-LCCAB	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	5,000	5,000	17,000	17,000	15,000	(2,000)	-11.8%	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	2,600	2,600	2,750	2,750	-	0.0%	PLACEHOLDER FOR TOTAL CONTRIBUTION OF VA CREATIVE COMMUNITIES PARTNERSHIP GRANT THROUGH VIRGINIA COMMISSION OF THE ARTS
				1,000	1,000	-	(1,000)	-100.0%	Western Loudoun Art and Studio Tour
				1,000	1,000	-	(1,000)	-100.0%	Joshua's Hands
				600	750	-	(750)	-100.0%	Blue Ridge Thunder Cloggers
10.4271.1009	TREE BOARD	-	-	300	300	300	-	0.0%	This is for staff to attend the annual Virginia Urban Forestry Council Workshop.
10.4271.1016	LOVE SUMMER	8,382	100	6,250	6,250	6,250	-	0.0%	Transfer to Event Fund to support Love Summer movies and concerts
10.4271.1017	LOVE AMERICA	3,410	-	1,250	1,250	1,250	-	0.0%	Love America events.
10.4271.1018	LOVE WINTER	1,115	797	2,500	2,500	2,500	-	0.0%	Transfer to Event Fund to support Love Winter events.
10.4271.1020	OPENING DAY PERMIT		-	900	1,200	-	(1,200)	-100.0%	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	2,000	500	33.3%	This will be used to host a volunteer recognition event that the Event Committee is developing.
10.4271.1026	TOURISM BRANDING/MARKETING	3,093	2,022	3,500	3,185	6,485	3,300	103.6%	
				400	400	600	200	50.0%	Civil War Trails Annual Membership
					135	135	-	0.0%	Spotify Annual Subscription
				565	650	750	100	15.4%	Loudoun Chamber of Commerce
				2,535	2,000	5,000	3,000	150.0%	Marketing expenses for promoting the Town.
10.4271.1027	TOWN WOOD REPLICAS	-	-	-	1,000	1,000	-	0.0%	Possible Additions: Town Commons, Community Center, New FR Station, Gold Star Memorial
<b>4271 (ACTIVITY SUPPORT) SUBTOTAL</b>		<b>\$ 24,500</b>	<b>\$ 10,518</b>	<b>\$ 37,800</b>	<b>\$ 38,935</b>	<b>\$ 39,535</b>	<b>\$ 600</b>	<b>1.5%</b>	
10.4272.2000	STAFF DUES	3,651	2,988	6,020	5,085	5,385	300	5.9%	
				1,100	1,350	1,350	-	0.0%	ICMA Membership (Town Manager)
				50	50	50	-	0.0%	VGFOA Membership (Treasurer)
				50	100	100	-	0.0%	Notary Renewal (Treasurer and Office Manager)
				160	175	175	-	0.0%	Treasurer Association (Treasurer)
				100	150	150	-	0.0%	Clerk Association
				300	300	300	-	0.0%	VLGMA (Town Manager)
				190	190	190	-	0.0%	American Planning Association
				70	70	70	-	0.0%	Virginia Chapter Dues
				500	500	500	-	0.0%	American Institute of Certified Planners

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
				2,000	2,200	2,500	300	13.6%	Virginia Municipal League (Town)
				1,500	-	-	-	#DIV/0!	Miscellaneous- ICMA Certification, Municipal Clerk Cert, VGFOA Certification
10.4272.2001	BANK FEES	966	720	1,500	1,500	1,500	-	0.0%	Averaging approximately \$120/month
<b>4272 (DUES) SUBTOTAL</b>		<b>\$ 4,616</b>	<b>\$ 3,708</b>	<b>\$ 7,520</b>	<b>\$ 6,585</b>	<b>\$ 6,885</b>	<b>\$ 300</b>	<b>4.6%</b>	
10.4273.1001	HOSPITALITY	1,146	3,294	3,000	2,750	4,050	1,300	47.3%	
		1,401		1,500	1,500	2,300	800	53.3%	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	-	0.0%	COLT dinner/lunch hosting
				1,500	750	1,250	500	66.7%	CEED Coordinator hospitality funding for meeting with business owners, prospective businesses, etc.
10.4273.1002	MILEAGE	53	-	500	500	500	-	0.0%	Reimbursement of mileage for staff's use of personal vehicle
10.4273.1003	TOWN COUNCIL TRAINING	372	629	3,000	3,500	3,500	-	0.0%	Funding is provided for the Mayor and Council to attend VML workshops and annual conference
10.4273.1004	TRAINING/EDUCATION	1,518	961	4,500	6,000	6,250	250	4.2%	
				-	1,200.00	750.00	(450)	-37.5%	Exploring Main Street Annual Conference
				1,800.00	1,800.00	1,800.00	-	0.0%	VML Spring and Fall Conference
				1,500.00	1,500.00	2,000.00	500	33.3%	Miscellaneous Training- ICMA Certification, Municipal Clerk Cert, VGFOA Certification
									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 REIMBURSMET		-	2,500	2,500	-	(2,500)	-100.0%	Placeholder for eligible tuition reimbursement per Employee Policy
10.4273.1005	BOOKS & SUBSCRIPTIONS	68	-	100	100	100	-	0.0%	This is for purchasing books and/or subscriptions related to administration/operations.
10.4273.1006	PLANNING COMM TRAINING	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>\$ 4,302</b>	<b>\$ 4,884</b>	<b>\$ 16,600</b>	<b>\$ 18,350</b>	<b>\$ 17,400</b>	<b>\$ (950)</b>	<b>-5.2%</b>	
10.4274.1001	REFUNDS	-	-	1,000	-	-	-	-%	This represents refunds for overpayments and/or duplicate payments, typically for real estate taxes and facility rental
10.4280.3801	DEBT PRINCIPAL PAYMENT	131,603	134,848	150,850	137,890	133,580	(4,310)	-3.1%	
				142,000	128,300	123,850	(4,450)	-3.5%	Principal payment on Phase 1A of East Broad Way project, matures 2/1/2031. (Truist Governmental Finance)
				8,850	9,590	9,730	140	1.5%	Principal payment on New Office loan, matures 6/30/2040 (Blue Ridge Bank)
10.4280.3802	DEBT INTEREST/FEES	23,945	21,762	22,400	18,400	17,220	(1,180)	-6.4%	
		19,773		16,000	13,000	11,970	(1,030)	-7.9%	Annual Interest payment on Phase 1A of East Broad Way project.
		6,316		6,400	5,400	5,250	(150)	-2.8%	Annual interest payment on new office loan
10.4280.3804	ANNUAL CONTRIBUTION TO CAPITAL ASSET REPLACEMENT RESERVE	-	84,500	84,500	184,500	183,010	(1,490)	-0.8%	Contribution to Capital Asset Replacement Reserve for CIP
				84,500	173,000	160,000	(13,000)	-7.5%	Contribution for CIP (PAY-GO and Capital Asset Replacement)
					11,500	23,010	11,510	100.1%	Contribution towards Capital Asset Replacement
<b>4280 (DEBT/CAPITAL TRANSFER) SUBTOTAL</b>		<b>\$ 155,548</b>	<b>\$ 241,110</b>	<b>\$ 258,750</b>	<b>\$ 340,790</b>	<b>\$ 333,810</b>	<b>\$ (6,980)</b>	<b>-2.0%</b>	
10.4290.1030	ARPA NON PROFIT	20,000	-	-	-	-	-	-%	
10.4290.1031	ARPA BUSINESS GRANTS	2,000	6,750	-	-	-	-	-%	
10.4290.1032	ARPA STORMWATER/ LIPP	-	-	-	-	-	-	-%	
10.4290.1033	ARPA ESSENTIAL SERVICES	12,703	-	-	-	-	-	-%	
<b>4290 (ARPA FUNDING) SUBTOTAL</b>		<b>\$ 34,703</b>	<b>\$ 6,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 1,322,675</b>	<b>\$ 1,571,520</b>	<b>\$ 1,757,328</b>	<b>\$ 1,954,067</b>	<b>\$ 1,949,550</b>	<b>\$ (4,517)</b>	<b>-0.2%</b>	

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
<b>GENERAL GOVERNMENT CAPITAL PROJECTS FUND</b>									
<b>GENERAL GOVERNMENT CAPITAL PROJECTS FUND- REVENUES</b>									
20.3300.0000	BANK INTEREST	18,575	28,523	-	-	-	-	-%	
20.3900.0701	CAPITAL ASSET S CHURCH/ E PENN	-	-	25,000	-	-	(25,000)	-%	S. Church St / E Penn Ave TLOV-2020-01
20.3900.0703	CAPITAL ASSET BROAD WAY PHASE 2A	-	-	-	-	-	-	-%	E Broad Way 2A Streetscape Improvements TLOV-2019-01
20.3900.0704	CAPITAL ASSET QUARTER BRANCH BARN	-	-	20,000	50,000	-	30,000	-%	Quarter Branch Barn Improvements TLOV-2022-01
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	-	84,500	-	-	-	-	-%	
20.3900.0708	CAPITAL ASSET TOWN GREEN IMPS	-	-	-	22,030	52,500	22,030	-%	Town Green Improvements TLOV-2025-01
20.3900.0709	CAPITAL ASSET TOWN SQUARE IMPS	-	-	-	30,000	7,500	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
20.3900.0711	CAPITAL ASSET MUSEUM-CHAMBER IMPS	-	-	-	-	100,000	-	-	
20.3900.1502	VDOT FUNDING S LOUDOUN/ S LOCUST	-	-	-	268,400	1,685,000	-	0.0%	S. Loudoun/ S. Locust Street TLOV-2021-01
20.3900.1603	VDOT FUNDING BROAD WAY PHASE 2A	-	195,359	575,000	470,000	-	-	0.0%	East Broad Way 2A Streetscape Improvements TLOV-2019-01
20.3900.1600	VDOT GRANT FUNDING SOURCE	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	629,640	-	-	-	-	-	0.0%	
20.3900.1701	LOUDOUN FUNDING- S CHURCH/ E. PENN	-	628,031	473,000	210,000	210,000	(263,000)	-94.6%	S. Church St / E Penn Ave TLOV-2020-01
20.3900.1702	LOUDOUN FUNDING- S LOUDOUN/ S LOCUST	-	370,717	365,000	260,000	-	(105,000)	-%	S. Loudoun/ S. Locust Street TLOV-2021-01
20.3900.1703	LOUDOUN FUNDING- BROADWAY PHASE 2A	-	80,574	800,000	-	-	(800,000)	-119.2%	East Broad Way 2A Streetscape Improvements TLOV-2019-01
20.3900.1800	VDEM GRANT	-	34,799	35,000	-	-	(35,000)	-%	Generator at Municipal Complex TLOV-2024-03
<b>3600 (CAPITAL REV &amp; TRANSFERS) SUBTOTAL</b>		<b>\$ 713,149</b>	<b>\$ 1,422,503</b>	<b>\$ 2,305,000</b>	<b>\$ 1,398,430</b>	<b>\$ 2,055,000</b>	<b>\$ 656,570</b>	<b>47.0%</b>	
<b>TOTAL GENERAL GOVT CP FUND REVS</b>		<b>\$ 713,149</b>	<b>\$ 1,422,503</b>	<b>\$ 2,305,000</b>	<b>\$ 1,398,430</b>	<b>\$ 2,055,000</b>	<b>\$ 656,570</b>	<b>47.0%</b>	
<b>GENERAL GOVERNMENT CAPITAL PROJECTS FUND- EXPENDITURES</b>									
20.4100.0300	TOWN GREEN IMPROVEMENTS	-	26,760	-	22,030	52,500	30,470	138.3%	TLOV-2025-01
					22,030	52,500	30,470	138.3%	Construction
20.4100.0301	TOWN SQUARE IMPROVEMENTS	-	-	-	30,000	7,500	(22,500)	-75.0%	TLOV-2025-03
					30,000	7,500	(22,500)	-75.0%	Construction
20.4100.0302	TOWN FACILITIES- WORKPLACE SAFETY AND SECURITY INITIATIVE	-	-	-	40,000	-	(40,000)	-100.0%	TLOV-2025-02
20.4100.0303	MUSEUM EXPANSION/ CHAMBER IMPS	-	-	-	-	100,000	100,000	#DIV/0!	TLOV-2025-03
					-	5,000	5,000	#DIV/0!	Design and Engineering
					-	95,000	95,000	#DIV/0!	Construction
20.4100.0350	W BROAD WAY AND N BERLIN TURNPIKE INTERSECTION IMPROVEMENTS	-	-	-	470,000	-	(470,000)	-100.0%	TLOV-2023-01
					-	320,000	(320,000)	-100.0%	Design and Engineering
					-	150,000	(150,000)	-100.0%	Land Acquisition
20.4100.0810	BROADWAY IMPROVEMENT 2A	102,700	329,957	1,375,000	-	-	-	-%	TLOV-2019-01
					-	-	-	-%	Design and Engineering
					-	-	-	-%	Land Acquisition
				1,068,000	-	-	-	-%	Construction
				307,000	-	-	-	-%	Utility Relocation
20.4100.1470	LOUDOUN ST / S LOCUST IMPROVEMENTS	274,813	413,620	365,000	528,400	1,685,000	1,156,600	218.9%	TLOV-2021-01
				107,000	268,400	-	(268,400)	-100.0%	Design and Engineering
				258,000	260,000	1,495,000	1,235,000	475.0%	Land Acquisition
				-	-	-	-	-%	Construction



ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE		LINE-ITEM DESCRIPTION
							FY 25 vs. FY 26 \$	%	
				-	-	190,000	190,000	-%	Utility Relocation
20.4100.1500	S CHURCH/E PENN IMP.	225,581	-	498,000	210,000	210,000	-	0.0%	TLOV-2020-01
				-	-	-	-	-%	Design and Engineering
				-	-	-	-	-%	Land Acquisition
				473,000	210,000	210,000	-	0.0%	Construction
				25,000	-	-	-	-%	Utility Relocation
20.4100.0900	QUARTER BRANCH BARN IMPROVEMENTS	2,700	-	20,000	50,000	-	(50,000)	-100.0%	TLOV-2022-01
20.4100.1900	MUNICIPAL COMPLEX GENERATOR (NEW)		9,799	35,000	-	-	-	-%	project complete
20.4100.2000	TOWN CLOCK TOWER REHABILITATION		100	5,000	-	-	-	-%	TLOV-2024-01
				5,000	-	-	-	-%	Design and Engineering
				-	-	-	-	-%	Construction
20.4100.2100	LOVETTSVILLE ENTRY SIGN	-	-	7,000	48,000	-	(48,000)	-100.0%	TLOV-2024-02
				7,000	-	-	-	-%	Design and Engineering
				-	48,000	-	(48,000)	-100.0%	Construction
<b>4100 (CAPITAL EXPENDITURES) SUBTOTAL</b>		<b>\$ 605,793</b>	<b>\$ 780,236</b>	<b>\$ 2,305,000</b>	<b>\$ 1,450,460</b>	<b>\$ 2,055,000</b>	<b>\$ 604,540</b>	<b>41.7%</b>	

<b>TOTAL GENERAL GOVT CP FUND EXPS</b>	<b>\$ 605,793</b>	<b>\$ 780,236</b>	<b>\$ 2,305,000</b>	<b>\$ 1,450,460</b>	<b>\$ 2,055,000</b>	<b>\$ 604,540</b>	<b>49.2%</b>	
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### UTILITIES FUND

#### UTILITIES FUND REVENUES

30.3700.0000	INTEREST ON RESERVES	121,215	212,089	38,454	55,000	55,000	-	0.0%	
30.3800.0000	WATER SERVICES	484,410	503,495	498,000	503,000	518,600	15,600	3.2%	Includes a 3% increase of rates, and is based on FY 2024 Actuals
30.3800.0100	SEWER SERVICES	741,079	786,711	783,000	791,000	810,300	19,300	2.5%	Includes a 3% increase of rates based on FY 2024 Actuals
30.3800.0200	WATER & SEWER PENALTIES	17,952	18,533	19,000	19,000	19,000	-	0.0%	
30.3800.0300	FRYE COURT SEWER DISTRICT	10,568	10,160	9,000	9,000	9,000	-	0.0%	
30.3800.0350	FOG PERMIT	-	-	200	200	-	(200)	-100.0%	
30.3800.0370	W & S RECORD DRAWINGS	4,422	-	-	-	-	-	-%	
30.3800.0400	MISC NON-FEE REVENUE	310	14,699	2,000	2,000	2,000	-	0.0%	
30.3800.0460	BULK WATER	6,488	1,520	10,000	6,000	-	(6,000)	-60.0%	Bulk Water will be minimized due to ongoing, foreseeable drought conditions.
30.3800.0480	WATER & SEWER DISCONNECT	120	450	-	1,000	1,000	-	-%	
30.3800.0500	WATER & SEWER RECONNECT	330	450	-	1,000	-	(1,000)	-%	
30.3800.0550	METER FEES	1,711	1,000	-	1,000	1,000	-	-%	
30.3800.0600	WATER CONNECTION FEES	7,278	7,497	5,000	2,500	12,000	9,500	215.4%	Anticipated residential development in FY 2026- Schoene Property Section 2
30.3800.0700	SEWER CONNECTION FEES	4,852	9,996	5,000	2,500	12,000	9,500	215.4%	Anticipated residential development in FY 2026- Schoene Property Section 2
30.3800.1000	W/S INSPECTIONS	5,895	850	600	-	-	-	0.0%	
30.3800.1100	REIMBURSEMENT-ENGINEERING	-	-	500	500	500	-	0.0%	
<b>3800 (UTILITY REVENUE) SUBTOTAL</b>		<b>\$ 1,406,629</b>	<b>\$ 1,567,450</b>	<b>\$ 1,370,754</b>	<b>\$ 1,393,700</b>	<b>\$ 1,440,400</b>	<b>\$ 46,700</b>	<b>3.6%</b>	
30.3900.0000	CELLULAR ANTENNAE LEASE	113,460	133,672	124,025	128,900	134,000	5,100	4.1%	
				55,463	57,600	59,900	2,300	4.1%	AT&T
				12,480	13,000	13,500	500	4.0%	Verizon
				56,082	58,300	60,600	2,300	4.1%	Sprint
30.3900.0100	WATER TAP FEE FOR DEBT	116,038	40,845	117,200	117,200	208,507	91,307	77.9%	
				58,600	58,600	-	(58,600)	-100.0%	Anticipated development: OneFamily Brewing
				-	-	69,507	69,507	-%	Anticipated development: Spears Development
				58,600	58,600	139,000	80,400	137.2%	Anticipated development: Schoene Property Section 2
30.3900.0200	SEWER TAP FEE FOR DEBT	151,534	80,012	172,200	172,200	306,343	134,143	77.9%	
				86,100	86,100	-	(86,100)	-100.0%	Anticipated development: OneFamily Brewing
				-	-	102,113	102,113	-%	Anticipated development: Spears Development

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
				86,100	86,100	204,230	118,130	137.2%	Anticipated development: Lakeview 2 subdivision
30.3900.1630	ARPA	254,623	-	90,000	-	-	-	0.0%	TLOV-2025-03 WWTP Generator
30.3900.1031	ARPA WWTP UPGRADES	-	15,901	75,000	35,000	-	(35,000)	-46.7%	TLOV-2024-04 WWTP Upgrades and Improvements
30.3900.1032	ARPA S CHURCH/ E PENN WATERMAIN	-	364,853	175,000	-	-	-	0.0%	TLOV-2020-03 E Pennsylvania Avenue Watermain Replacement
30.3900.1033	USE OF 3R- WWTP UPGRADES	-	-	-	-	35,000	35,000	-%	TLOV-2024-04 WWTP Upgrades and Improvements
30.3900.1035	ARPA WATER TREATMENT PLANT IMPS	-	37,628	40,000	40,000	-	(40,000)	-100.0%	TLOV-2024-06 Water Treatment Plant Improvements
30.3900.1036	ARPA WWTP UV REPLACEMENT	-	81,740	-	-	-	-	-%	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
30.3900.1038	USE OF 3R- WATER TREATMENT PLANT IMPS	-	-	-	-	30,000	30,000	-%	TLOV-2024-06 Water Treatment Plant Improvements
30.3900.1040	USE OF 3R- WATERMAIN REDUNDANCY	-	-	-	-	45,000	45,000	-%	TLOV-2024-05 Watermain Redundancy
30.3900.1042	ARPA WATERMAIN REDUNDANCY	-	8,820	30,000	30,000	-	(30,000)	-%	TLOV-2024-05 Watermain Redundancy
30.3900.1043	ARPA ELEVATED WATER TOWER	-	51,580	100,000	-	-	-	0.0%	TLOV-2025-02 New Elevated Water Tower
30.3900.1044	FEDERAL QUARTERBRANCH WATERMAIN					440,000	440,000	-%	TLOV-2019-02 Community Project Funding awarded through EPA for the Quarterbranch Watermain Replacement
30.3900.1045	ARPA QUARTERBRANCH WATERMAIN	-	39,426	275,000	500,000	-	(500,000)	-%	TLOV 2019-02 Quarter Branch Road Watermain Replacement
30.3900.1046	ARPA LIGHT/LOUDOUN/PENN WATERMAIN	-	279,501	-	-	-	-	-%	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		4,060	-	125,000	-	(125,000)	-%	TLOV-2025-04
30.3900.1050	USE OF 3R- QUARTERBRANCH WATERMAIN		-	-	-	110,000	110,000	-%	TLOV-2019-02 Use of 3R Reserve as the local match to the Community Project Funding awarded through EPA for the Quarterbranch Watermain Replacement
30.3900.1640	USE OF UNRESTRICTED NET POSITION FOR CIP	-	-	19,400	-	-	-	0.0%	Contribution required to meet Financial Policies and fund CIP
<b>3900 (CAPITAL REVENUES) SUBTOTAL</b>		<b>\$ 635,655</b>	<b>\$ 1,138,038</b>	<b>\$ 1,217,825</b>	<b>\$ 1,383,300</b>	<b>\$ 1,308,850</b>	<b>\$ (74,450)</b>	<b>-6.1%</b>	
<b>TOTAL UTILITIES FUND Revenues</b>		<b>\$ 2,042,284</b>	<b>\$ 2,714,484</b>	<b>\$ 2,588,579</b>	<b>\$ 2,777,000</b>	<b>\$ 2,749,250</b>	<b>\$ (27,750)</b>	<b>-1.1%</b>	
<b>UTILITIES FUND EXPENDITURES</b>									
30.6210.1001	UTILITY SALARIES	327,209	365,167	353,250	380,500	417,415	36,915	9.7%	
				323,700	360,600	393,485	32,885	9.1%	Starting Base Salaries
				3,250	7,200	9,830	2,630	36.5%	Cost-of-Living Adjustment (2.5%)
				11,350	12,700	14,100	1,400	11.0%	Merit/ Performance Pay (3.5%)
				14,950	-	-	-	-%	Market Rate Adjustment (4.75%)
30.6210.1004	E FICA EXPENSE	24,793	37,773	25,900	30,200	33,960	3,760	12.5%	FICA for salaries (Merit and COLA)
30.6210.1003	LICENSURE/ CERTIFICATIIONS	3,484	-	6,000	6,000	12,500	6,500	108.3%	Anticipated salary adjustments for licensure and certifications of Utility employees
30.6210.1005	STAFF TUITION REIMBURSEMENT	-	-	2,500	2,500	-	(2,500)	-100.0%	Represents amount to fund tuition reimbursement program
30.6210.1006	GROUP HEALTH INSURANCE	49,852	61,103	65,000	82,900	101,000	18,100	21.8%	Amount for Virginia Local Choice program health coverage for employees and percentage for families. Assuming a 7% increase in premium; however, employee coverage selections have changed compared to FY 2024.
30.6210.1007	EMPLOYER 457 CONTRIBUTION	-	110	1,600	1,600	1,600	-	0.0%	Employer contribution to 457 (\$15/ pay period)
30.6210.1010	VRS CONTRIBUTION	16,809	12,077	30,000	14,600	16,300	1,700	11.6%	The Town anticipated contribution to employee retirement, disability, and life insurance.
				27,100	12,000	8,400	(3,600)	-30.0%	Plan 1 & 2 employees
				500	1,400	6,300	4,900	350.0%	Hybrid Plan employees
				2,400	1,200	1,600	400	33.3%	Long Term Disability Coverage (Employer Paid)
30.6210.1014	OVERTIME PAY	9,412	14,559	14,000	14,000	14,000	-	0.0%	Overtime pay
30.6210.1015	BOOT ALLOWANCE	960	960	1,000	960	960	-	0.0%	\$160*6 employees for work boots

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
30.6210.1016	UNIFORM ALLOWANCE				3,000	3,000	-	0.0%	Allowance towards pants for Utilities employees. Up to \$500 annually.
<b>6210 (PERSONNEL SERVICES) SUBTOTAL</b>		<b>\$ 432,519</b>	<b>\$ 491,750</b>	<b>\$ 499,250</b>	<b>\$ 533,260</b>	<b>\$ 597,735</b>	<b>\$ 64,475</b>	<b>12.1%</b>	
30.6220.3001	OUTSIDE ENGINEERING CONSULTING	1,000	11,750	25,000	30,000	35,000	5,000	16.7%	
				10,000	10,000	10,000	-	0.0%	CHA Water and WWTP engineer
				15,000	20,000	25,000	5,000	25%	Outside Consulting for Grant Applications/ Administration
30.6220.3002	AUDIT	13,750	14,750	14,500	15,500	15,500	-	0.0%	Utilities Fund portion of the annual audit
30.6220.3003	WATER SAMPLE TESTING	974	3,045	3,500	3,500	3,500	-	0.0%	Compliance sample testing for the Water system
30.6220.3004	SEWER SAMPLE TESTING	27,546	24,659	39,100	39,100	41,125	2,025	5.2%	Compliance sample testing for the WWTP
				36,500	36,500	38,325	1,825	5.0%	Joiner Labs Testing
				2,600	2,600	2,800	200	7.7%	Purcellville Utilities Department Process Testing for Waste Water Treatment Plant (non-compliance) for management purposes.
30.6220.3008	SOFTWARE SUPPORT	12,074	19,572	12,110	20,810	16,790	(4,020)	-19.3%	
				5,800	7,500	3,000	(4,500)	-60.0%	Utility Billing & Revenue Collection Modules
				-	7,000	7,350	350	5.0%	Kamstrup Software/ Hosting Annual Costs
				2,500	2,500	2,500	-	0.0%	GIS - READY
				710	710	710	-	0.0%	SupportworX - Scada
				500	500	500	-	0.0%	Kepware
				2,600	2,600	2,730	130	5.0%	Trimble Annual Subscription
30.6220.3013	LEGAL-CONTRACTUAL SERVICES	2,598	2,598	10,000	10,000	10,000	-	0.0%	Legal Contractual Services. Note: FY2022 Actuals include a large payment associated with Consent Order representation.
30.6220.3016	SPECIAL PROJECT CONSULTING SER	-	210	-	-	-	-	-%	
30.6220.3017	INSURANCE COVERED EXPENSE	-	683	-	-	-	-	-%	
30.6220.3018	OUTSIDE ACCOUNTING/PAYROLL	1,493	1,542	900	900	900	-	-%	
				900	900	900	-	0.0%	Represents the Utility Fund portion of payroll services (Quickbooks)
				-	-	-	-	-%	Monthly Bank Reconciliation- General Fund Portion (\$250/month)
30.6220.3019	FINANCIAL CONSULTING	-	-	1,250	-	-	-	-%	Financial services for VML/VACO to review debt service or help with refinancing.
30.6220.3021	WATER METER MAINT.	6,104	4,650	9,250	17,000	6,500	(10,500)	-61.8%	
			-	9,250	10,000	6,500	(3,500)	-35.0%	Updating, maintenance of automated reading meters throughout Town.
			-	-	7,000	-	(7,000)	-100.0%	Replacement of Community Center Meter and Crock
30.6220.3023	ASSET MANAGEMENT PLAN	-	-	2,000	2,000	2,000	-	0.0%	Update/ Refinement of recurring Asset Management Plan
<b>6220 (CONTRACTUAL SERVICES) SUBTOTAL</b>		<b>\$ 65,538</b>	<b>\$ 83,459</b>	<b>\$ 117,610</b>	<b>\$ 138,810</b>	<b>\$ 131,315</b>	<b>\$ (7,495)</b>	<b>-5.4%</b>	
30.6230.2500	WWTP PERMIT	2,985	3,180	4,000	4,000	4,000	-	0.0%	Annual WWTP Permit Fee
30.6230.2501	UF SNOW REMOVAL	798	1,275	2,000	2,500	2,500	-	0.0%	Snow removal expense
30.6230.2502	UF MOWING-SEWER	3,242	1,820	1,200	2,000	2,000	-	0.0%	Mowing and landscape
30.6230.2504	SLUDGE HAULING	92,580	86,580	118,680	118,680	118,680	-	0.0%	Sludge Hauling (USA Septic Services). Based on current monthly average.
30.6230.2505	WWTP SYSTEM REPAIRS	4,576	699	43,400	20,000	50,000	30,000	150.0%	
				43,400	20,000	50,000	30,000	150.0%	Repairs to equipment within the WWTP
				-	-	-	-	-%	Reallocation of CC fees savings
30.6230.2506	FRYE CT LIFT STATION	1,024	2,721	5,385	4,585	5,035	450	9.8%	
				2,000	1,200	1,200	-	0.0%	Annual repairs on lift station
				-	-	450	450	-%	Phone Service for Alarm Monitoring Service
				735	735	735	-	0.0%	Annual Generator Maintenance/ Inspection
				2,650	2,650	2,650	-	0.0%	Landscaping Maintenance
30.6230.2507	FACILITY REPAIR & MAINTENANCE	89	323	2,500	4,000	4,000	-	0.0%	HVAC repairs, rekeying locks, generators and structural maintenance
30.6230.2508	SCADA OPERATIONS-SEWER	-	-	2,500	2,500	2,500	-	0.0%	SCADA sewer repairs
30.6230.2509	MAINT CONTRACTS	2,123	3,449	11,200	11,200	11,200	-	0.0%	
				4,700	4,700	4,700	-	0.0%	Generator Maintenance Contract(Fidelity Power Systems)
				2,000	2,000	2,000	-	0.0%	Envirep, Inc. Annual Service on Return Pumps for 3 Modules

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
				4,500	4,500	4,500	-	0.0%	Hach Annual Maintenance Contract
30.6230.2510	I&I MAINTENANCE & REPAIR	-	-	-	31,000	37,000	6,000	19.4%	
					10,000	10,000	-	0.0%	Flow Meters, consulting and repairs
					5,000	-	(5,000)	-100.0%	Dobbins Creek Sewer Main Repair
					7,000	18,000	11,000	157.1%	Repairs to bands in various locations
					4,000	4,000	-	0.0%	Manhole repairs
					5,000	5,000	-	0.0%	Misc. Identified Repairs
<b>6230 (SEWER REPAIR/MAINT.) SUBTOTAL</b>		<b>\$ 107,417</b>	<b>\$ 100,047</b>	<b>\$ 190,865</b>	<b>\$ 200,465</b>	<b>\$ 236,915</b>	<b>\$ 36,450</b>	<b>18.2%</b>	
30.6235.2500	WATER SYSTEM REPAIRS/MAINT	4,970	3,782	20,000	20,000	20,000	-	0.0%	General repairs or maintenance of system
30.6235.2502	UF MOWING -WATER	2,601	3,361	7,000	2,000	2,000	-	0.0%	Mowing and landscape
30.6235.2504	WATER TOWER MAINTENANCE	16,080	20,106	17,500	14,000	15,000	1,000	7.1%	Tower maintenance contract with Water Management Services. Includes repairs, inspection, tank cleaning, and painting
30.6235.2505	SCADA OPERATION-WATER	-	-	2,500	2,500	2,500	-	0.0%	SCADA water repairs
30.6235.2506	WATER METER REPLACEMENT/RELOCATION	-	6,950	2,500	2,500	2,500	-	0.0%	Meters replacement or repair
30.6235.2507	FACILITIES REPAIR & MAINTENANCE	731	1,803	2,500	4,000	4,000	-	0.0%	HVAC repair, rekeying locks, and structural maintenance
30.6235.2508	WATER METER-NEW CONSTRUCTION	-	-	2,500	2,500	2,500	-	0.0%	Water meters
30.6235.2509	SERVICE CONTRACTS	1,990	523	3,000	6,200	6,200	-	0.0%	Laboratory equipment maintenance, software support contracts
				-	3,200	3,200	-	0.0%	Fidelity -Generator Annual Fee and Maintenance
				3,000	3,000	3,000	-	0.0%	Laboratory equipment maintenance, software support contracts
30.6235.2511	IT CONSULTANT	6,000	6,530	10,800	12,300	12,300	-	0.0%	
				8,500	9,000	9,000	-	0.0%	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	445	354	1,000	750	750	-	0.0%	Ticket request
30.6235.2519	WTP PERMITS	-	2,856	-	3,000	3,000	-	0.0%	VDH Waterworks License
30.6235.2516	HYDRANT MAINTENANCE	33	9,400	6,000	6,000	6,000	-	0.0%	Hydrant exercising, locating, unexpected repair and maintenance
30.6235.2518	WATERLINE BREAK REPAIR	12,687	-	-	10,000	10,000	-	0.0%	Placeholder for repairs
<b>6235 (WATER REPAIR/MAINT.) SUBTOTAL</b>		<b>\$ 45,537</b>	<b>\$ 55,666</b>	<b>\$ 75,800</b>	<b>\$ 86,250</b>	<b>\$ 87,250</b>	<b>\$ 1,000</b>	<b>1.2%</b>	
30.6240.2600	ELECTRICITY-WATER	40,245	44,242	38,500	46,000	46,000	-	0.0%	Water Electricity
30.6240.2601	ELECTRICITY-SEWER	39,588	45,628	40,000	45,000	45,000	-	0.0%	Sewer Electricity
30.6240.2602	ELECTRICITY-FRYE COURT	295	395	360	400	400	-	0.0%	Frye Ct lift station
<b>6240 (UTILITIES) SUBTOTAL</b>		<b>\$ 80,128</b>	<b>\$ 90,265</b>	<b>\$ 78,860</b>	<b>\$ 91,400</b>	<b>\$ 91,400</b>	<b>\$ -</b>	<b>0.0%</b>	
30.6250.2900	TELEPHONE	363	183	600	650	650	-	0.0%	Office phones (8x8)
30.6250.2903	MOBILE PHONES	4,461	4,936	4,000	4,600	4,600	-	0.0%	Mobile Phones (AT&T). 4 phones, tablet
30.6250.2905	INTERNET	8,090	9,744	8,720	10,400	10,400	-	0.0%	
				8,000	8,000	8,000	-	0.0%	Internet services at Plants (Comcast)
				720	2,400	2,400	-	0.0%	Phone/Internet service for SCADA (Verizon)
<b>6250 (COMMUNICATIONS) SUBTOTAL</b>		<b>\$ 12,914</b>	<b>\$ 14,863</b>	<b>\$ 13,320</b>	<b>\$ 15,650</b>	<b>\$ 15,650</b>	<b>\$ -</b>	<b>0.0%</b>	
30.6260.3200	GENERAL LIABILITY INS	20,375	21,875	27,324	28,690	28,690	-	0.0%	General liability insurance
30.6270.2000	DUES	-	-	1,000	1,000	1,000	-	0.0%	Virginia Rural Water Association, Regulatory licensure
30.6270.2001	BANK FEES	1,513	1,751	1,800	1,800	1,800	-	0.0%	Direct Deposit fee & monthly checking account fees
30.6270.2100	BAD DEBTS	10,629	-	-	-	-	-	-%	
30.6270.2400	ADVERTISING	35	613	1,000	500	500	-	0.0%	Advertising for job ads, etc.
30.6270.2509	UF VEHICLE FUEL	5,125	2,933	7,000	7,000	7,000	-	0.0%	All utility vehicles fuel
30.6270.2510	UF VEHICLE REPAIR & MAINT	2,708	3,415	2,000	3,150	3,150	-	0.0%	
				2,000	2,750	2,750	-	0.0%	All utility vehicle repairs
				-	400	400	-	0.0%	GPS tracking subscription on utility vehicles
30.6270.2511	UNIFORM MAINTENANCE & REPLACEMENT	3,730	4,206	4,800	1,000	1,000	-	0.0%	Replacement costs, shirts and hats
				2,000	500	500	-	0.0%	Replacement costs, shirts and hats
				-	500	500	-	0.0%	Mats at facilities
30.6270.2512	STAFF TRAINING	590	1,071	2,000	4,000	4,000	-	0.0%	Water and wastewater training and certifications

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
30.6270.2513	TRAVEL/MILEAGE	172	504	1,200	400	400	-	0.0%	travel for training, meetings, and supplies in personal vehicle
30.6270.2514	BOOKS & SUBSCRIPTIONS	-	-	300	300	300	-	0.0%	Reimbursement for books and subscriptions
30.6270.3600	REFUNDS/PASS THROUGH/REIMBURSEMENTS	1,291	372	2,500	1,500	1,500	-	0.0%	Water/sewer overcharge/refunds
30.6270.3602	CREDIT CARD FEES	7,464	8,134	12,500	12,150	12,150	-	0.0%	
				1,500	750	750	-	0.0%	Bank Credit Card Fees- PaymentTec & Elavon
				11,000	11,400	11,400	-	0.0%	Invoice Cloud Fees- reallocated from 30.6220.3008
<b>6270 (VEHICLE/MISC) SUBTOTAL</b>		<b>\$ 53,632</b>	<b>\$ 44,873</b>	<b>\$ 63,424</b>	<b>\$ 61,490</b>	<b>\$ 61,490</b>	<b>\$ -</b>	<b>0.0%</b>	
30.6280.3500	SAMPLE TESTING SUPPLIES	3,734	3,613	3,900	5,000	5,000	-	0.0%	Buffer solutions, reagents, beakers, phosphorus and dissolved oxygen probes
				1,950	2,500	2,500	-	0.0%	Buffer solutions, reagents, beakers, phosphorus and dissolved oxygen probes
				1,950	2,500	2,500	-	0.0%	Hach processing meter supplies
30.6280.3501	CHEMICALS-WWTP	10,449	11,470	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	2,824	1,331	1,500	1,000	1,000	-	0.0%	Sewer
30.6280.3503	POSTAGE	2,377	2,690	3,750	3,750	3,750	-	0.0%	Sewer portion of monthly billing and stamps. Approximately 1,000 mailings per month
30.6280.3504	SAFETY SUPPLIES	1,253	-	1,500	3,000	3,000	-	0.0%	Disposable glove, Tyvek overalls, hearing protection eye protection
30.6280.3505	SEWER REPLACEMENT PARTS	1,177	1,139	5,000	7,500	7,500	-	0.0%	Diffusers, pump parts, motors, electrical relays and miscellaneous components
30.6280.3506	TOOLS	1,372	1,186	2,000	2,000	2,000	-	0.0%	required tools to fix components of the sewer system
30.6280.3507	STONE/GRAVEL	982	-	2,000	2,000	2,000	-	0.0%	For repairs
30.6280.3508	FACILITIES REPAIR & MAINT	306	68	-	3,500	3,500	-	0.0%	For repairs
30.6280.3509	GAS/DEISEL FUEL	243	1,141	2,000	1,500	1,500	-	0.0%	Gas/Diesel Fuel
<b>6280 (SEWER SUPPLIES &amp; EQUIPMENT) SUBTOTAL</b>		<b>\$ 24,716</b>	<b>\$ 22,638</b>	<b>\$ 37,150</b>	<b>\$ 44,750</b>	<b>\$ 44,750</b>	<b>\$ -</b>	<b>0.0%</b>	
30.6285.3500	SAMPLE TESTING SUPPLIES	2,665	508	4,000	4,000	4,000	-	0.0%	Water Buffer solutions, reagents, beakers
30.6285.3501	CHEMICALS-WATER PLANTS	5,840	7,415	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	874	574	1,500	1,500	1,500	-	0.0%	Water Log books, calendars, cleaning supplies
30.6285.3503	POSTAGE	2,118	2,681	3,750	3,750	3,750	-	0.0%	Water portion of monthly billing and stamps. Approximately 1,000 mailings per month
30.6285.3504	SAFETY SUPPLIES	365	491	1,500	1,500	1,500	-	0.0%	Water safety supplies
30.6285.3505	EQUIPMENT REPAIR/REPLACEMENT PARTS	3,621	4,471	6,500	6,500	6,500	-	0.0%	Repair to clamps, saddles, fittings, filters, electrical relays and anticipated misc. equipment
30.6285.3506	TOOLS	2,473	1,689	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	-	0.0%	Repairs
30.6285.3509	GAS/DEISEL FUEL	2,960	1,922	2,000	3,000	3,000	-	0.0%	Backup generator fuel
30.6285.3511	OFFICE EQUIPMENT/COMPUTERS	-	68	1,000	1,500	1,500	-	0.0%	Water office equipment or replace computer
30.6285.3512	PORTA POTTY AT WTP	634	1,918	1,680	1,900	1,900	-	0.0%	Porta Potty at Kingsridge Water Plant for Utilities Staff usage.
<b>6285 (WATER SUPPLIES &amp; EQUIPMENT) SUBTOTAL</b>		<b>\$ 21,551</b>	<b>\$ 21,737</b>	<b>\$ 32,930</b>	<b>\$ 34,650</b>	<b>\$ 34,650</b>	<b>\$ -</b>	<b>0.0%</b>	
30.6390.0100	PRINCIPAL PMT ON DEBT	252,431	267,200	267,200	263,600	280,300	16,700	6.3%	
				205,000	210,000	225,000	15,000	7.1%	WWTP mod 3, matures 10/1/2027 (US Bank- VRA 2015A)
				25,200	26,200	27,100	900	3.4%	sewer I&I, matures 3/1/2030 (US Bancorp)
				37,000	27,400	28,200	800	2.9%	meter replacement matures 2/15/2034 (US Bank)
30.6390.0200	INTEREST PAYMENT ON DEBT	63,063	51,937	56,765	51,390	38,700	(12,690)	-24.7%	
				50,265	37,000	25,800	(11,200)	-30.3%	WWTP mod 3, matures 10/1/2027 (US Bank- VRA 2015A)
				3,500	10,250	9,400	(850)	-8.3%	Sewer I&I- matures 3/1/2030
				3,000	4,140	3,500	(640)	-15.5%	Meter Replacement- matures 2/15/2034
30.6390.0500	FRYE COURT IMPROVEMENTS	13,337	-	-	-	-	-	-%	project complete.
30.6390.0800	TRANSFER TO AVAILABILITY FEES RESERVE	-	-	171,001	71,350	201,621	130,271	182.6%	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	170,616	189,404	189,404	208,935	257,474	48,539	23.2%	

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							\$	%	
				189,404	183,375	257,474	74,099	40.4%	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 30% for Public Works Coordinator
				-	25,560	-	(25,560)	-100.0%	30% of Public Works Coordinator (FY 2025)
30.6390.1150	EMERGENCY CONTINGENCY REPAIR	10,050	-	10,000	10,000	10,000	-	0.0%	
30.7000.0000	DEPRECIATION EXPENSE	-	-	-	-	-	-	-%	
<b>6390 (DEBT SERVICE/TRANSFERS) SUBTOTAL</b>		<b>\$ 509,497</b>	<b>\$ 508,541</b>	<b>\$ 694,370</b>	<b>\$ 605,275</b>	<b>\$ 788,095</b>	<b>\$ 182,820</b>	<b>30.2%</b>	
30.6400.1030	ARPA I&I REPAIRS	-	19,077	-	-	-	-	-%	Use of ARPA funding reallocated to watermain replacements.
30.6400.1031	ARPA WWTP UPGRADES	18,605	58,721	75,000	35,000	-	(35,000)	-100.0%	Use of ARPA for CIP project TLOV-2024-04 Waste Water Treatment Plant Upgrades and Improvements
30.6400.1051	USE OF 3R- WWTP UPGRADES	-	-	-	-	35,000	35,000	-%	TLOV-2024-04 WWTP Upgrades and Improvements
30.6400.1032	ARPA S. CHURCH/E. PENN WATERMAIN	11,977	370,051	450,000	-	-	-	-%	Use of ARPA for CIP project TLOV-2020-03 Pennsylvania Avenue Watermain Replacement
				175,000	-	-	-	-%	
				275,000	-	-	-	-%	
30.6400.1033	ARPA ASSET MGMT PLAN	11,500	-	-	-	-	-	-%	project complete.
30.6400.1034	ARPA UTILITY/ NONPROFIT ASSISTANCE	935	-	-	-	-	-	-%	program ended in FY 2024.
30.6400.1035	ARPA- WATER TREATMENT PLANT IMPS	87,403	27,628	40,000	40,000	-	(40,000)	-100.0%	Use of ARPA for CIP project TLOV-2024-06 Water Treatment Plant Upgrades and Improvements
30.6400.1036	ARPA- WWTP UV REPLACEMENT	-	81,740	-	-	-	-	-%	project complete.
30.6400.1037	ARPA- TRUCK REPLACEMENT	23,496	-	-	110,000	-	(110,000)	-100.0%	TLOV-2025-01
					60,000	-	(60,000)	-100.0%	Utility Truck
					30,000	-	(30,000)	-100.0%	Purchase Dump Truck (5-ton capacity)
					20,000	-	(20,000)	-100.0%	Diverse, Small Utility Vehicle
30.6400.1039	ARPA CREEK BANK SHORING	217,223	3,030	-	-	-	-	-%	project complete.
30.6400.1041	ARPA WWTP GENERATOR	-	85,950	90,000	-	-	-	-%	project complete.
30.6400.1042	ARPA WATERMAIN REDUNDANCY	-	9,800	30,000	30,000	-	(30,000)	-100.0%	Use of ARPA for CIP project TLOV-2024-05 Watermain Redundancy
30.6400.1043	ARPA ELEVATED WATER TOWER	-	51,580	100,000	-	-	-	-%	Use of ARPA for CIP project TLOV-2025-02 New Elevated Water Tower
30.6400.1045	ARPA QUARTERBRANCH WATERMAIN	-	39,426	-	500,000	-	(500,000)	-100.0%	Use of ARPA for CIP project TLOV-2019-03 Quarter Branch Road Watermain Replacement
30.6400.1046	ARPA LIGHT/LOUDOUN/PENN WATERMAIN	-	276,153	-	-	-	-	-%	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)	-100.0%	Use of ARPA for CIP project TLOV-2025-05
30.6400.1048	ARPA PARK PLACE WATER PLANT REHABILATION	-	4,060	-	125,000	-	(125,000)	-100.0%	Use of ARPA for CIP project TLOV-2025-04
30.6400.1050	USE OF 3R- WATER TREATMENT PLANT IMPS	-	-	-	-	30,000	30,000	-%	TLOV-2024-06 Water Treatment Plant Improvements
30.6400.1051	USE OF 3R- WATERMAIN REDUNDANCY	-	-	-	-	45,000	45,000	-%	TLOV-2024-05 Watermain Redundancy
30.6400.1052	USE OF 3R- QUARTERBRANCH WATERMAIN					110,000	110,000	-%	TLOV-2019-02 Use of 3R Reserve as the local match to the Community Project Funding awarded through EPA for the Quarterbranch Watermain Replacement
30.6400.1053	FEDERAL QUARTERBRANCH WATERMAIN					440,000	440,000	-%	TLOV-2019-02 Community Project Funding awarded through EPA for the Quarterbranch Watermain Replacement
<b>6400 (ARPA FUNDING) SUBTOTAL</b>		<b>\$ 370,205</b>	<b>\$ 1,027,216</b>	<b>\$ 785,000</b>	<b>\$ 965,000</b>	<b>\$ 660,000</b>	<b>\$ (305,000)</b>	<b>-31.6%</b>	
<b>Total UTILITIES FUND Expenditures</b>		<b>\$ 1,723,653</b>	<b>\$ 2,461,055</b>	<b>\$ 2,588,579</b>	<b>\$ 2,777,000</b>	<b>\$ 2,749,250</b>	<b>\$ (27,750)</b>	<b>-1.2%</b>	

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
<b>EVENTS FUND</b>									
<b>EVENTS FUND-REVENUES</b>									
50.3000.0000	INTEREST ON RESERVES	638	-	-	-	-	-	-%	
50.7000.0200	GENERAL FUND DONATION	2,500	-	1,250	1,250	1,250	-	0%	
<b>7000 (LOVE AMERICA REVENUE) SUBTOTAL</b>		<b>\$ 3,138</b>	<b>\$ -</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	1,150	7,100	1,000	1,000	1,000	-	0.0%	
50.7100.0100	LOVE SUMMER MISC/SOUVENIRS	30	-	250	250	250	-	-%	
50.7100.0400	LOVE SUMMER GENERAL FUND DONATION	-	-	6,250	6,250	6,250	-	0.0%	
<b>7100 (LOVE SUMMER REVENUE) SUBTOTAL</b>		<b>\$ 1,180</b>	<b>\$ 7,100</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	11,747	22,600	20,000	10,000	15,000	5,000	50.0%	For FY 2026, donation reflects contractual contribution from the Event Management Services Firm executing Oktoberfest.
50.7200.0100	OKTOBERFEST EXHIBITORS/VENDORS	9,993	21,875	20,000	5,000	15,000	10,000	200.0%	
50.7200.0200	OKTOBERFEST ALCOHOL SALES	67,738	75,473	145,000	-	-	-	-%	
50.7200.0500	OKTOBERFEST AMEX CASH BACK	233	-	-	-	-	-	-%	
50.7200.0600	OKTOBERFEST SOUVENIR SALES	22,752	14,005	49,250	49,250	49,250	-	0.0%	
50.7200.0700	OKTOBERFEST LOUDOUN RTOT GRANT	25,000	25,000	25,000	25,000	25,000	-	0.0%	RTOT Grant from Loudoun County to promote tourism activities.
50.7200.0800	OKTOBERFEST BEER TRAILER	1,945	-	-	-	-	-	-%	
50.7200.0850	OKTOBERFEST PROST PASS	-	12,100	42,000	-	-	-	-%	
50.7200.0900	OKTOBERFEST MISC REVENUE	9,759	-	-	-	-	-	-%	
50.7200.0950	OKTOBERFEST PARKING FEE	-	1,000	5,000	-	-	-	-%	
<b>7200 (OKTOBERFEST REVENUE) SUBTOTAL</b>		<b>\$ 149,167</b>	<b>\$ 172,053</b>	<b>\$ 306,250</b>	<b>\$ 89,250</b>	<b>\$ 104,250</b>	<b>\$ 15,000</b>	<b>6.7%</b>	
50.7300.0200	LOVE WINTER GENERAL FUND DONATION	261	797	2,500	2,500	2,500	-	0.0%	
<b>7200 (LOVE WINTER REVENUE) SUBTOTAL</b>		<b>\$ 261</b>	<b>\$ 797</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	6,600	750	5,810	6,000	4,250	(1,750)	-17.1%	
50.7400.0100	MAYFEST FOOD VENDORS	2,275	425	1,100	2,500	1,500	(1,000)	-90.9%	
50.7400.0200	MAYFEST EXHIBITORS/VENDORS	3,325	1,090	6,000	3,200	3,000	(200)	-2.1%	
50.7400.0300	MAYFEST CORNHOLE TEAMS	220	-	840	250	250	-	0.0%	
50.7400.0400	MAYFEST BEER & WINE SALES	623	-	-	1,100	-	(1,100)	-39.3%	
50.7400.0600	MAYFEST LOVETTSVILLE OLYMPICS	-	-	1,000	-	-	-	-%	
50.7400.0700	MAYFEST POPCORN, COTTON CANDY, CANDY SALES	-	-	400	-	-	-	-%	
<b>7400 (LOVE SPRING REVENUE) SUBTOTAL</b>		<b>\$ 13,043</b>	<b>\$ 2,265</b>	<b>\$ 15,150</b>	<b>\$ 13,050</b>	<b>\$ 9,000</b>	<b>\$ (4,050)</b>	<b>-16.2%</b>	
<b>Total EVENTS FUND Revenues</b>		<b>\$ 166,789</b>	<b>\$ 182,215</b>	<b>\$ 332,650</b>	<b>\$ 113,550</b>	<b>\$ 124,500</b>	<b>\$ 10,950</b>	<b>4.2%</b>	
<b>EVENTS FUND- EXPENDITURES</b>									
50.8010.0001	EVENT PROGRAMS	103	198	250	250	250	-	0.0%	
50.8010.0005	FLAGS	518	251	1,000	1,000	1,000	-	0.0%	
<b>8010 (LOVE AMERICA EXPENSE) SUBTOTAL</b>		<b>\$ 620</b>	<b>\$ 449</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	3,125	352,994	3,840	3,840	3,840	-	0.0%	
50.8120.0005	LOVE SUMMER SOUVENIRS	-	-	180	180	180	-	0.0%	
50.8120.0010	LOVE SUMMER PORTA POTTY	826	730	820	820	820	-	0.0%	
50.8120.0015	LOVE SUMMER WATER/SNACKS	-	114	310	310	310	-	0.0%	
50.8120.0020	LOVE SUMMER DINNER FOR NAVY BAND	-	-	100	100	100	-	0.0%	
50.8120.0025	LOVE SUMMER ABC LICENSE (BEER)	-	-	300	300	300	-	0.0%	
50.8120.0030	LOVE SUMMER FACE PAINTER/ ROCK WALL	-	-	850	850	850	-	0.0%	
50.8120.0035	LOVE SUMMER PROM ADVERTISING, MARKETING	-	-	900	900	900	-	0.0%	
50.8120.0040	LOVE SUMMER T-SHIRTS	-	-	200	200	200	-	0.0%	
<b>8120 (LOVE SUMMER EXPENSE) SUBTOTAL</b>		<b>\$ 3,952</b>	<b>\$ 353,838</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8230.0100	OKTOBERFEST PERMITS	-	395	280	-	-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE		LINE-ITEM DESCRIPTION
							FY 25 vs. FY 26 \$	%	
50.8230.0106	OKTOBERFEST RENTALS- TENT/CHAIRS/TABLES	18,455	20,157	21,500	-	-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0109	OKTOBERFEST TOILETS	9,345	9,432	9,500	1,500	-	(1,500)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0115	OKTOBERFEST DUMPSTER RENTAL	4,774	2,062	5,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
				4,500		-	-	-%	Dumpster Rental
				500		-	-	-%	Dumpster Bags and Pick up
50.8230.0121	OKTOBERFEST SHERIFF	9,314	12,915	12,700		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0124	OKTOBERFEST GENERATOR RENTAL	7,218	5,339	9,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0127	OKTOBERFEST LIFT, CONES, BARRICADES	3,839	3,238	5,500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0130	OKTOBERFEST HAY BALES	400	-	200		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0133	OKTOBERFEST PHOTOGRAPHER	700	-	1,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0136	OKTOBERFEST TENT SETUP & DECORATIONS	1,974	2,845	2,200		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
				1,000		-	-	-%	Snow Fencing Purchase
				-		-	-	-%	Miscellaneous
				1,200		-	-	-%	Tablecloths Purchase
				-		-	-	-%	Souvenir Tent Supplies
50.8230.0139	OKTOBERFEST SUPPORT VENDOR SETUP	109	216	750		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0148	OKTOBERFEST SECURITY & TRAFFIC EQUIP RENTAL	3,352	974	4,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0151	OKTOBERFEST FUEL	18	-	850	100	-	(100)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0154	OKTOBERFEST PARKING SHUTTLE	10,823	11,618	12,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0160	OKTOBERFEST VOLUNTEER SUPPORT	46	366	1,500	250	-	(250)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
				-		-	-	-%	General Misc. Support
				1,500	250	-	(250)	-100.0%	Volunteer Food (Thursday Setup and Sunday Clean-Up)
50.8230.0163	OKTOBERFEST GEN LIABILITY POLICY 1 MILLION	30	-	-		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0166	OKTOBERFEST EVENT CANCELLATION INSURANCE	-	-	10,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0203	OKTOBERFEST POSTER PRINTING	419	-	5,500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0212	OKTOBERFEST BOOKLET PRINTING	469	-	2,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0230	OKTOBERFEST REIMBURSEMENT	399	-	1,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0300	OKTOBERFEST VIP RECEPTION	111	-	1,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0303	OKTOBERFEST VIP TENT SUPPLIES	504	50	500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0306	OKTOBERFEST SPONSOR BANNERS	1,165	155	1,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0400	OKTOBERFEST PERFORMERS	10,200	11,200	11,500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0403	OKTOBERFEST AUDIO/VIDEO EQUIP RENTAL	4,000	11,025	10,500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0409	OKTOBERFEST GREEN ROOM REFRESHMENTS/SUPPLIES	-	345	750		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0412	OKTOBERFEST WEINER DOG SUPPLIES/PRIZES	493	23	600	600	-	(600)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0500	OKTOBERFEST KINDERFEST ACTIVITY RENTALS	4,475	-	4,000	4,000	-	(4,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0600	OKTOBERFEST VOLUNTEER SHIRTS	-	799	3,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0603	OKTOBERFEST SQUARE CHARGE	1,501	5	-		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0609	OKTOBERFEST MONEY HANDLING EQUIP/SUPPLIES	36	201	-		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0612	OKTOBERFEST DRINK TICKETS	1,080	727	1,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0618	OKTOBERFEST MISCELLANEOUS	214	1,114	250		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0630	OKTOBERFEST COMMITTEE CELEBRATION	426	-	500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0633	OKTOBERFEST POS SYSTEM RENTAL	-	2,687	1,500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0642	OKTOBERFEST WEBSITE HOSTING	300	786	1,050	1,050	1,400	350	33.3%	Cost Savings associated with outsourcing 2024 Oktoberfest



ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE		LINE-ITEM DESCRIPTION
							FY 25 vs. FY 26 \$	%	
50.8230.0645	OKTOBERFEST CONTRACTED COMMUNITY ORGANIZATIONS	3,143	4,400	9,750	3,750	250	(3,500)	-93.3%	Cost Savings associated with outsourcing 2024 Oktoberfest
				9,500	3,500	250	(3,500)	-100.0%	Contracted Community Organizations MOAs
				250	250		-	0.0%	Donation to Lovettsville Elementary
50.8230.0648	OKTOBERFEST RESERVES	-	-	29,025	46,500	71,600	25,100	54.0%	Reserves to be used for capital and operating costs of the Town Green, Town Square facilities.
50.8230.0700	OKTOBERFEST BEER PURCHASE	-	9,658	31,645		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0703	OKTOBERFEST WINE PURCHASE	-	3,787	2,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0709	OKTOBERFEST BEER TRAILER RENTAL	-	-			-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0710	OKTOBERFEST ALCOHOL SALES PROFIT SHARING	-	27,700	27,700		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0724	OKTOBERFEST BEER POURING SUPPLIES & CUPS	3,078	968	8,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0727	OKTOBERFEST SALES MISC EXPENSES	-	-	-		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0730	OKTOBERFEST CO2	-	-	400		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0733	OKTOBERFEST MERCHANT SERVICES POS FEES	140	4,173	7,400		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0736	OKTOBERFEST SOUVENIRS	19,424	23,921	25,000	5,000	5,000	-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0737	OKTOBERFEST PARADE ITEMS	-	-	750	500	500	-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0742	OKTOBERFEST AUDIT RESERVES	-	-	1,000	1,000	-	(1,000)	-100.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0745	OKTOBERFEST ELECTRICAL LINES ON TOWN GREEN	-	-	3,000		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0748	OKTOBERFEST OVERNIGHT SECURITY	-	600	500		-	-	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0751	OKTOBERFEST TAP TRAILER CLEANING SUPPLIES	428	-	3,000		500	500	-%	Cost Savings associated with outsourcing 2024 Oktoberfest
50.8230.0900	OKTOBERFEST OTHER LOUDOUN GRANT EXPENSES	24,580	25,144	15,450	25,000	25,000	-	0.0%	Cost Savings associated with outsourcing 2024 Oktoberfest
<b>8230 (LOVE FALL EXPENSES) SUBTOTAL</b>		<b>\$ 146,982</b>	<b>\$ 199,023</b>	<b>\$ 306,250</b>	<b>\$ 89,250</b>	<b>\$ 104,250</b>	<b>\$ 15,000</b>	<b>16.8%</b>	
50.8340.0800	LOVE WINTER EVENT PROGRAMS	24	-	250	250	250	-	0.0%	
50.8340.0803	LOVE WINTER CHRISTMAS DECORATIONS	157	29	500	500	500	-	0.0%	
50.8340.0806	LOVE WINTER SHIRTS/BLANKETS/HANDOUTS	-	200	500	500	500	-	0.0%	
50.8340.0809	LOVE WINTER MISCELLANEOUS	502	53	1,250	1,250	1,250	-	0.0%	
<b>8340 (LOVE WINTER EXPENSE) SUBTOTAL</b>		<b>\$ 683</b>	<b>\$ 281</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	268	-	1,000	400	400	-	0.0%	
50.8450.1003	MAYFEST ROAD CLOSURE PERMIT	100	100	100	100	100	-	0.0%	
50.8450.1006	MAYFEST PORTA POTTY	1,125	-	1,125	1,200	1,200	-	0.0%	
50.8450.1021	MAYFEST DISTELFINK STAGE- SQUARE	-	-	350	-	-	-	-%	
50.8450.1033	MAYFEST FIRE MARSHALL/BUILDING PERMIT	-	-	90	90	90	-	0.0%	
50.8450.1036	MAYFEST TOWN STAFF SUPPORT-SETUP	-	-	400	-	-	-	-%	
50.8450.1051	MAYFEST PAID VOLUNTEERS-RURITANS	-	-	600	600	-	(600)	-100.0%	
50.8450.1054	MAYFEST SHERIFF	2,340	-	2,500	2,500	3,000	500	20.0%	
50.8450.1057	MAYFEST SQUARE CHARGE	100	258	-	-	-	-	-%	
50.8450.1060	MAYFEST BANK FEES	35	-	-	-	-	-	-%	
50.8450.1100	MAYFEST TABLE CLOTHS, CLIPS	-	-	100	-	-	-	-%	
50.8450.1103	MAYFEST ROPING/STAKES	150	-	150	150	150	-	0.0%	
50.8450.1106	MAYFEST SPONSOR STAKES (GREEN)	-	-	50	-	-	-	-%	
50.8450.1109	MAYFEST INFORMATION BOARD SIGNAGE	750	-	150	2,000	2,000	-	0.0%	
50.8450.1112	MAYFEST MISCEXPENSES/SUPPLIES	525	-	500	-	-	-	-%	
50.8450.1200	MAYFEST BANDS ON MAIN STAGE	700	-	-	-	-	-	-%	
50.8450.1206	MAYFEST SOUND EQUIPMENT	-	-	-	2,500	-	(2,500)	-100.0%	
50.8450.1215	MAYFEST ROCK CLIMBING WALL RENTAL	-	-	500	-	-	-	-%	
50.8450.1218	MAYFEST GIANT INFLATABLES RENTAL	680	1,378	500	1,200	960	(240)	-20.0%	
50.8450.1221	MAYFEST PIES-CONTEST	-	-	-	-	200	200	-%	

ACCOUNT	ACCOUNT TITLE	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2024 ADOPTED BUDGET	FY 2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	VARIANCE FY 25 vs. FY 26		LINE-ITEM DESCRIPTION
							\$	%	
50.8450.1309	MAYFEST EST TRASH REMOVAL	-	-	900	-	-	-	-%	
50.8450.1312	MAYFEST UNIDENTIFIED COSTS	594	-	200	-	-	-	-%	
50.8450.1330	MAYFEST LVF&R DONATION	-	-	100	-	-	-	-%	
50.8450.1333	MAYFEST BSA TROOP 962 DONATION (TRASH)	40	-	250	-	-	-	-%	
50.8450.1336	MAYFEST TOWN OF LOVETTSVILLE (CLOCKTOWER)	-	-	100	-	-	-	-%	
50.8450.1339	MAYFEST ACCOUNTING FEE	-	-	700	-	-	-	-%	
50.8450.1356	MAYFEST RIBBONS-RACES	-	-	200	300	-	(300)	-100.0%	
50.8450.1359	MAYFEST MAYFEST T-SHIRTS	920	-	1,200	500	-	(500)	-100.0%	
50.8450.1362	MAYFEST CORNHOLE TROPHIES	21	-	50	50	-	(50)	-100.0%	
50.8450.1368	MAYFEST ADULT CORNHOLE 1ST, 2ND & 3RD	66	-	300	180	-	(180)	-100.0%	
50.8450.1403	MAYFEST PRINTING FLYERS & POSTERS	-	25	575	-	-	-	-%	
50.8450.1406	MAYFEST WEBSITE DESIGN/MGMT/FEES	314	763	200	900	900	-	0.0%	
50.8450.1409	MAYFEST SPONSOR SIGNAGE	-	-	1,000	-	-	-	-%	
50.8450.1415	MAYFEST ADVERTISING PRINTED	-	-	200	-	-	-	-%	
50.8450.1421	MAYFEST EVENT BANNERS	201	-	300	300	-	(300)	-100.0%	
50.8450.1424	MAYFEST FACEBOOK BOOST	-	-	60	-	-	-	-%	
50.8450.1451	MAYFEST POPCORN, COTTON CANDY, CANDY	-	-	400	-	-	-	-%	
50.8450.1453	MAYFEST ICE	64	-	300	80	-	(80)	-100.0%	
<b>8450 (LOVE SPRING EXPENSE) SUBTOTAL</b>		<b>\$ 8,994</b>	<b>\$ 2,524</b>	<b>\$ 15,150</b>	<b>\$ 13,050</b>	<b>\$ 9,000</b>	<b>\$ (4,050)</b>	<b>-31.0%</b>	
<b>Total EVENTS FUND Expenditures</b>		<b>\$ 161,232</b>	<b>\$ 556,115</b>	<b>\$ 332,650</b>	<b>\$ 113,550</b>	<b>\$ 124,500</b>	<b>\$ 10,950</b>	<b>9.6%</b>	

TRUE