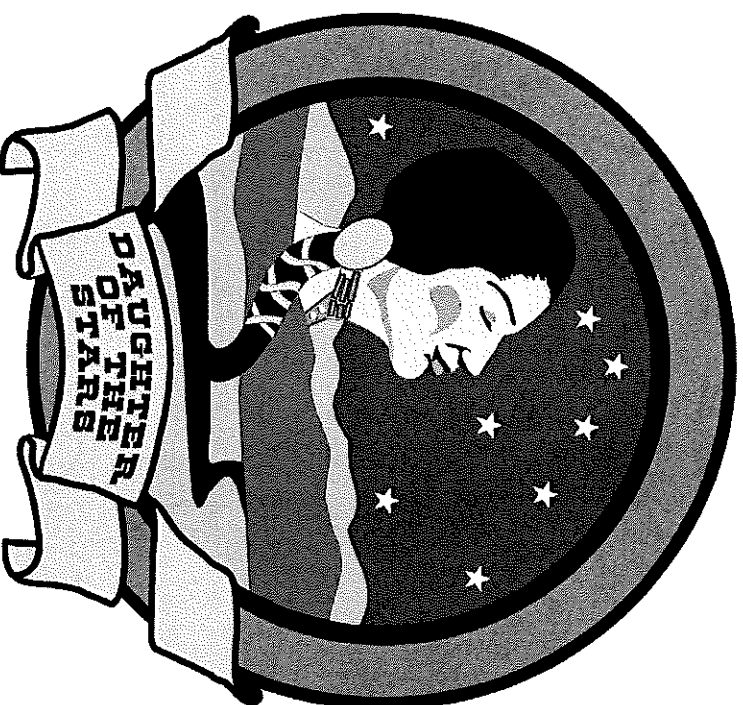


TOWN OF SHENANDOAH



PROPOSED BUDGET
FISCAL YEAR 2026 – 2027

PROPOSED FY 2026-2027 BUDGET									
GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested		
Revenue									
10-400-0000	Estimated Surplus	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-0000	Real Estate Taxes	R	\$10,159.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-0125	Del RE Taxes > 5 yrs old	R	(\$3,568.95)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2007	2007 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2008	2008 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2009	2009 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2010	2010 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2011	2011 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2012	2012 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2013	2013 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2014	2014 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2015	2015 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2016	2016 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$3.10	\$0.00	\$0.00	\$0.00
10-401-2017	2017 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$9.31	\$0.00	\$0.00	\$0.00
10-401-2018	2018 Real Estate Taxes	R	\$0.00	\$0.00	\$15.52	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2019	2019 Real Estate Taxes	R	\$3.81	\$500.00	\$213.69	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2020	2020 Real Estate Taxes	R	\$758.31	\$500.00	\$949.96	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2021	2021 Real Estate Taxes	R	\$903.43	\$1,000.00	\$848.48	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2022	2022 Real Estate Taxes	R	\$4,874.25	\$2,000.00	\$1,728.70	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2023	2023 Real Estate Taxes	R	\$10,153.80	\$3,000.00	\$2,298.62	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2024	2024 Real Estate Taxes	R	\$304,065.67	\$304,761.00	\$7,536.27	\$0.00	\$0.00	\$0.00	\$0.00
10-401-2025	2025 Real Estate Taxes	R	\$277,822.31	\$304,761.00	\$297,535.57	\$304,761.00	\$0.00	\$0.00	\$0.00
10-401-2026	2026 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$307,800.00	\$309,900.00	\$0.00	\$0.00
10-401-2027	2027 Real Estate Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$313,000.00	\$0.00	\$0.00
10-402-0000	Personal Prop Taxes	R	\$539.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-402-2019	2019 Personal Property Taxes	R	\$26.16	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-402-2020	2020 Personal Property Taxes	R	\$23.27	\$100.00	\$112.52	\$0.00	\$0.00	\$0.00	\$0.00
10-402-2021	2021 Personal Property Taxes	R	\$500.06	\$200.00	\$183.22	\$0.00	\$0.00	\$0.00	\$0.00
10-402-2022	2022 Personal Property Taxes	R	\$979.53	\$1,500.00	\$231.82	\$0.00	\$0.00	\$0.00	\$0.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-402-2023	2023 Personal Property Taxes	R	\$8,486.30	\$4,000.00	\$1,035.59	\$0.00	\$0.00
10-402-2024	2024 Personal Property Taxes	R	\$88,181.59	\$93,000.00	\$4,316.03	\$0.00	\$0.00
10-402-2025	2025 Personal Property Taxes	R	\$70,147.65	\$93,000.00	\$101,900.23	\$95,000.00	\$0.00
10-402-2026	2026 Personal Property Taxes	R	\$0.00	\$0.00	\$0.00	\$91,500.00	\$91,500.00
10-402-2027	2027 Personal Property Taxes	R	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00
10-402-9999	PPTRA	R	\$17,765.98	\$0.00	\$0.00	\$0.00	\$0.00
10-403-0000	Cigarette Tax	R	\$21,000.00	\$27,000.00	\$15,000.00	\$21,000.00	\$24,000.00
10-404-0000	Utility Tax	R	\$20,662.80	\$21,000.00	\$19,139.18	\$21,000.00	\$20,000.00
10-406-0000	Meals Tax	R	\$273,790.38	\$285,460.00	\$155,673.09	\$255,000.00	\$275,000.00
10-407-0000	Business Licenses	R	\$61,027.00	\$60,000.00	\$7,165.73	\$55,000.00	\$55,000.00
10-408-0000	Vehicle License Tax	R	\$63,769.54	\$63,500.00	\$12,735.11	\$63,500.00	\$63,500.00
10-409-0000	Bank Stock Tax	R	\$75,872.00	\$60,000.00	\$0.00	\$55,000.00	\$75,000.00
10-410-0000	Sales Tax Distribution	R	\$216,412.42	\$200,000.00	\$158,096.72	\$250,000.00	\$220,000.00
10-410-0100	Auto Rental Tax	R	\$24.27	\$0.00	\$0.00	\$0.00	\$0.00
10-412-0000	Electric Surtax	R	\$36,614.72	\$35,000.00	\$18,498.84	\$30,000.00	\$30,000.00
10-413-0000	Communications Tax	R	\$18,074.06	\$20,000.00	\$10,331.14	\$18,000.00	\$18,000.00
10-414-0000	Rolling Stock Tax Distribution	R	\$14,217.11	\$14,000.00	\$14,247.52	\$14,500.00	\$14,500.00
10-415-0000	Fines & Costs	R	\$2,244.63	\$2,500.00	\$589.72	\$3,000.00	\$3,000.00
10-416-0000	Citizen's Share/Street Improve	R	(\$287.50)	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
10-417-0000	Refuse Income	R	\$175,818.75	\$178,242.00	\$128,326.50	\$183,792.00	\$193,000.00
10-418-0100	The Museum - Revenue/Donations	R	\$4,673.06	\$6,000.00	\$1,253.27	\$6,000.00	\$3,000.00
10-418-0500	Misc - Unclaimed Overage RE Tax Sale	R	\$0.00	\$0.00	\$896.14	\$0.00	\$0.00
10-418-0700	Misc - Overage	R	\$37.65	\$50.00	\$35.00	\$50.00	\$50.00
10-419-0000	Snow Removal	R	\$58,169.50	\$20,000.00	\$36,891.00	\$30,000.00	\$35,000.00
10-420-0000	Lodging Tax	R	\$173,551.18	\$142,370.00	\$78,524.36	\$140,000.00	\$130,000.00
10-421-0000	Sale of Capital Equipment	R	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
10-421-0100	Proceeds-Leases/Loans	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-421-0300	Sale of Real Estate	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-423-0000	Permits & Administrative Fees	R	\$14,522.26	\$15,000.00	\$6,829.61	\$9,000.00	\$11,000.00
10-424-0000	Marketing Revenue	R	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-425-0000	Broadband Revenue	R	\$12,104.00	\$9,732.00	\$6,427.00	\$9,732.00	\$9,732.00
10-428-0000	Interest Income	R	\$7,262.44	\$10,000.00	\$5,802.83	\$7,500.00	\$10,000.00
10-428-0100	Rental Income - Post Office	R	\$2,051.04	\$1,890.00	\$1,323.00	\$2,000.00	\$2,268.00
10-428-0300	Rental Income - Tower Co	R	\$11,131.68	\$21,600.00	\$12,780.00	\$21,600.00	\$22,032.00
10-428-0400	Rental Income - Shen. Gym	R	\$7,045.44	\$7,800.00	\$5,200.00	\$7,800.00	\$7,800.00
10-428-0500	Interest Revenue - Leases	R	\$18,992.97	\$0.00	\$0.00	\$0.00	\$0.00
10-429-0000	Electric Franchise	R	\$10,253.49	\$9,465.00	\$5,521.11	\$9,465.00	\$9,465.00
10-430-0000	Litter Grant Income	R	\$2,400.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
10-431-0000	Police "599" Grant	R	\$59,537.00	\$57,000.00	\$29,768.00	\$62,000.00	\$60,000.00
10-436-0000	Fire Fund	R	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
10-438-0000	Fire Vehicle Fuel	R	\$3,424.50	\$6,000.00	\$1,994.20	\$3,500.00	\$3,500.00
10-439-0000	Donations	R	\$118.55	\$0.00	\$0.00	\$0.00	\$0.00
10-439-0100	Police Donations	R	\$0.00	\$0.00	\$710.00	\$0.00	\$0.00
10-439-0200	Veterans Park Donations	R	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
10-439-0400	Police - Destitute Donation Rev	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-439-0500	Train Museum Donations	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-439-0700	WigWam Donations	R	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
10-439-0800	Big Gen Donations	R	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
10-440-0000	Parks & Recreation Income	R	\$1,570.00	\$1,500.00	\$640.00	\$1,200.00	\$1,200.00
10-442-0100	Police Other Grants	R	\$15,685.77	\$10,000.00	\$13,320.77	\$20,000.00	\$23,000.00
10-443-0000	Other Grants	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-443-0100	RUS Comm Facility Grant Rev	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-448-0000	VML Safety Grant	R	\$1,693.85	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10-451-0000	Sale of Services	R	\$362.12	\$700.00	\$349.64	\$700.00	\$700.00
10-452-0000	Sale of Supplies	R	\$100.00	\$200.00	\$75.00	\$200.00	\$200.00
10-454-0000	Penalty & Interest	R	\$20,832.17	\$18,000.00	\$12,267.48	\$14,000.00	\$20,000.00
10-455-0000	Refunds/Claims	R	\$16,323.05	\$5,000.00	\$7,115.00	\$10,000.00	\$12,000.00
10-458-0000	Miscellaneous Income	R	\$4,523.12	\$500.00	\$0.00	\$500.00	\$500.00
10-458-0100	Misc - Tax Overpayment	R	\$471.75	\$700.00	\$0.00	\$500.00	\$500.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-458-0500	Misc -Police CITAC Reimbursement	R	\$2,050.00	\$0.00	\$2,650.00	\$15,000.00	\$5,000.00
10-459-0300	ARPA Revenue - 2nd Tranche	R	\$40,204.00	\$0.00	\$0.00	\$0.00	\$0.00
10-459-0400	ARPA Police Grant Revenue	R	\$5,700.15	\$0.00	\$0.00	\$0.00	\$0.00
10-460-0000	Operating Transfer	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-460-0300	CIA - Operating Transfer	R	\$0.00	\$50,000.00	\$0.00	\$35,000.00	\$50,000.00
	TOTAL GENERAL REVENUE						\$2,288,947.00
20-400-0000	Water Revenue	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-401-0000	Water Sales	R	\$472,834.92	\$563,824.00	\$328,416.39	\$564,000.00	\$564,000.00
20-402-0000	Other Metered Sales	R	\$14,172.00	\$10,000.00	\$23,741.00	\$10,000.00	\$40,000.00
20-403-0000	Tap Fees	R	\$48,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00
20-404-0000	Cut-On Fees	R	\$930.00	\$3,000.00	\$1,295.00	\$2,000.00	\$2,000.00
20-405-0000	Waterworks Operations Fee	R	\$3,174.35	\$3,200.00	\$3,273.00	\$3,200.00	\$3,400.00
20-420-0000	Sewer Revenue	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-421-0000	Sewer Sales	R	\$410,920.07	\$480,153.00	\$279,746.72	\$479,000.00	\$479,000.00
20-422-0000	Tap Fees	R	\$54,000.00	\$36,000.00	\$39,000.00	\$36,000.00	\$36,000.00
20-423-0000	Permits/Adm Fees	R	\$50.00	\$300.00	\$0.00	\$300.00	\$300.00
20-424-0000	Unmetered Sales	R	\$270.63	\$300.00	\$0.00	\$300.00	\$300.00
20-428-0000	Interest Income	R	\$31,118.32	\$25,000.00	\$37,472.78	\$30,000.00	\$60,000.00
20-442-0000	Grants Revenue	R	\$0.00	\$0.00	\$32,489.79	\$0.00	\$0.00
20-451-0000	Sale of Services	R	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00
20-452-0000	Sale of Supplies	R	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00
20-454-0000	Penalty-Water/Sewer	R	\$16,743.19	\$16,000.00	\$13,215.38	\$17,250.00	\$22,650.00
20-455-0000	Refunds/Claims	R	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
20-458-0000	Miscellaneous	R	\$2,685.85	\$500.00	\$35.00	\$500.00	\$500.00
20-458-0700	Misc - VML Safety Grant	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-459-0100	ARPA - Revenue	R	\$206,762.01	\$0.00	\$0.00	\$0.00	\$0.00
20-460-0000	Operating Transfer In	R	(\$197,240.15)	\$0.00	\$0.00	\$0.00	\$0.00
20-460-0300	CIA - Operating Transfer	R	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
	TOTAL UTILITY REVENUE						\$1,315,550.00
	TOTALS		\$3,345,573.42	\$3,434,408.00	\$1,918,324.25	\$3,446,150.00	\$3,604,497.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GL Acct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
Expenses							
10-500-0000	General Administration	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-501-0100	Office Salaries	E	\$79,648.49	\$83,725.00	\$52,760.41	\$85,518.00	\$81,883.00
10-501-0110	Mayor Salary	E	\$4,800.00	\$4,800.00	\$3,200.00	\$4,800.00	\$4,800.00
10-501-0120	Council Salaries	E	\$14,400.00	\$14,400.00	\$7,200.00	\$14,400.00	\$14,400.00
10-501-0300	Office FICA	E	\$7,528.11	\$8,042.00	\$4,835.91	\$8,100.00	\$7,800.00
10-501-0500	Office Retirement	E	\$12,789.55	\$13,300.00	\$8,655.26	\$13,000.00	\$16,000.00
10-505-0000	Business Insurance & Bonding	E	\$97,522.50	\$100,000.00	\$68,931.50	\$100,000.00	\$100,000.00
10-506-0000	Tax Assessment Expense	E	\$4,904.54	\$6,000.00	\$129.26	\$3,000.00	\$3,000.00
10-507-0000	Office Supplies	E	\$2,692.49	\$3,000.00	\$1,171.10	\$3,000.00	\$3,000.00
10-507-0100	Postage	E	\$1,075.65	\$1,300.00	\$572.37	\$1,300.00	\$1,300.00
10-508-0000	Publishing Notices	E	\$1,800.04	\$1,600.00	\$760.00	\$1,500.00	\$1,500.00
10-509-0000	Refunds/Claims	E	\$16,902.10	\$5,000.00	\$7,290.00	\$7,500.00	\$10,000.00
10-510-0000	Civic Projects	E	\$1,187.42	\$2,000.00	\$427.10	\$1,000.00	\$1,000.00
10-512-0000	Dues	E	\$0.00	\$0.00	\$7,219.59	\$7,760.00	\$7,530.00
10-513-0000	Travel, Meetings/Events & Training Expense	E	\$339.31	\$500.00	\$0.00	\$500.00	\$500.00
10-514-0000	Donations & Contributions	E	\$32,806.60	\$35,000.00	\$3,500.00	\$28,350.00	\$23,900.00
10-515-0000	Health Insurance	E	\$171,494.00	\$163,980.00	\$125,130.06	\$187,584.00	\$205,220.00
10-518-0000	Miscellaneous Expense	E	(\$297.87)	\$1,000.00	\$903.89	\$500.00	\$500.00
10-518-0100	Misc - Meetings & Events	E	\$683.12	\$1,200.00	\$0.00	\$0.00	\$0.00
10-520-0000	Election Expense	E	\$973.86	\$1,000.00	\$0.00	\$0.00	\$0.00
10-521-0000	Professional Services	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-521-0100	Auditing Services	E	\$26,500.00	\$13,000.00	\$13,000.00	\$15,000.00	\$15,000.00
10-521-0200	Engineering Services	E	\$0.00	\$5,000.00	\$0.00	\$2,500.00	\$2,500.00
10-521-0300	Legal Services	E	\$15,706.59	\$10,000.00	\$3,812.47	\$10,000.00	\$10,000.00
10-522-0000	Comp & Conting Plan	E	\$500.00	\$300.00	\$130.00	\$300.00	\$300.00
10-523-0000	Fire Fund	E	\$15,024.15	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
10-524-0000	Other Grants	E	\$0.00	\$0.00	\$22,982.68	\$0.00	\$0.00
10-524-0100	VML Safety Grant	E	\$1,693.85	\$0.00	\$1,994.04	\$2,000.00	\$2,000.00
10-524-0200	RUS - Comm Facility Grant	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-525-0000	Codification	E	\$0.00	\$10,000.00	\$1,841.29	\$4,000.00	\$4,000.00
10-526-0000	Water Expense	E	\$1,645.75	\$1,500.00	\$1,052.75	\$1,800.00	\$1,800.00
10-527-0000	Comp Eq & Supp Fees	E	\$6,821.78	\$9,000.00	\$6,117.58	\$9,000.00	\$9,000.00
10-530-0000	Fire Vehicle Fuel	E	\$3,424.50	\$6,000.00	\$1,994.20	\$3,500.00	\$3,500.00
10-531-0000	Expenses-Leases/Loan	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-532-0000	Permits/Adm Fees	E	\$13,093.43	\$10,000.00	\$10,849.89	\$10,000.00	\$17,000.00
10-533-0000	Marketing	E	\$1,730.16	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00
10-534-0000	Community Events	E	\$0.00	\$0.00	\$347.60	\$3,000.00	\$2,000.00
10-559-0300	ARPA Expense - 2nd Tranche	E	\$0.00	\$0.00	\$20,871.96	\$0.00	\$0.00
10-560-0000	Operating Transfer Out	E	(\$197,240.15)	\$0.00	\$0.00	\$0.00	\$0.00
10-560-0300	CIA Operating Transfer	E	\$0.00	\$50,000.00	\$21,598.00	\$50,000.00	\$50,000.00
10-580-0000	The Museum	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-580-0100	The Museum - Salaries	E	\$63,597.59	\$56,934.00	\$41,781.74	\$58,340.00	\$59,765.00
10-580-0300	The Museum - FICA	E	\$4,432.20	\$4,268.00	\$3,171.05	\$4,200.00	\$4,500.00
10-580-0500	The Museum - Retirement	E	\$7,670.03	\$7,633.00	\$5,245.13	\$6,220.00	\$9,030.00
10-580-0600	The Museum - Electric	E	\$6,563.65	\$5,100.00	\$3,722.34	\$7,600.00	\$8,000.00
10-580-0700	The Museum - Expenses	E	\$2,029.03	\$3,000.00	\$393.83	\$2,000.00	\$1,000.00
10-580-0800	The Museum - Telephone	E	\$1,341.90	\$2,500.00	\$449.40	\$2,500.00	\$1,000.00
10-580-1000	The Museum - Building Maintenance	E	\$2,249.01	\$5,000.00	\$502.98	\$3,000.00	\$2,000.00
10-580-1100	The Museum - Computer & Equipment	E	\$432.00	\$600.00	\$432.00	\$0.00	\$0.00
10-580-1200	The Museum - Miscellaneous	E	\$67.61	\$7,000.00	\$0.00	\$0.00	\$0.00
10-580-1500	The Museum Expenses	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-600-0000	Street Department	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-601-0100	Street Salaries	E	\$245,305.38	\$254,931.23	\$164,945.22	\$258,140.00	\$255,800.00
10-601-0300	Street FICA	E	\$18,608.84	\$19,502.00	\$12,626.72	\$19,750.00	\$19,600.00
10-601-0500	Street Retirement	E	\$40,810.20	\$40,360.59	\$28,089.06	\$40,000.00	\$51,035.00
10-602-0000	Street Dept. Lighting	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-602-0100	Street Lighting	E	\$39,508.69	\$40,000.00	\$23,745.57	\$40,000.00	\$41,000.00
10-602-0300	Christmas Lights	E	\$193.61	\$300.00	\$0.00	\$300.00	\$350.00
10-602-0700	Maintenance Shops Electric	E	\$2,471.00	\$3,000.00	\$1,467.87	\$2,000.00	\$2,650.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-603-0000	Uniforms	E	\$3,666.93	\$3,800.00	\$4,375.44	\$4,000.00	\$5,600.00
10-604-0000	Maintenance Materials & Street Supplies	E	\$24,453.93	\$17,000.00	\$12,956.57	\$27,000.00	\$25,000.00
10-605-0000	Street Supplies	E	\$6,186.60	\$5,000.00	\$0.00	\$0.00	\$0.00
10-606-0000	Vehicle Fuel/Street	E	\$7,433.35	\$12,000.00	\$5,720.52	\$10,000.00	\$10,000.00
10-607-0000	Heating Fuel	E	\$1,044.71	\$1,500.00	\$993.87	\$1,800.00	\$1,800.00
10-608-0000	Maintenance of Equipment	E	\$24,032.46	\$25,000.00	\$8,665.51	\$20,000.00	\$15,000.00
10-610-0000	Refuse Service	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-610-0100	Refuse Contract	E	\$162,737.50	\$167,000.00	\$95,449.02	\$173,346.00	\$178,500.00
10-610-0200	Landfill Expense	E	\$2,203.70	\$1,500.00	\$1,090.70	\$1,000.00	\$2,000.00
10-610-0300	Spring Cleanup Expense	E	\$2,139.58	\$5,000.00	\$701.00	\$4,000.00	\$3,000.00
10-610-0400	Sludge	E	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
10-612-0000	Equipment Rental	E	\$2,222.80	\$6,000.00	\$1,343.20	\$5,000.00	\$3,000.00
10-618-0000	RUS Comm Facility Grant Exp	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-619-0000	Litter Grant Expenses	E	\$1,031.27	\$2,500.00	\$1,082.59	\$2,500.00	\$2,500.00
10-624-0000	Street & Paving Impr	E	\$11,116.28	\$4,000.00	\$3,220.00	\$4,500.00	\$5,500.00
10-625-0000	Snow Removal Expense	E	\$2,836.95	\$3,000.00	\$6,471.23	\$3,000.00	\$6,500.00
10-626-0000	Street Sign/Maintenance	E	\$476.00	\$500.00	\$0.00	\$0.00	\$0.00
10-670-0000	Parks & Rec Dept	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-670-0100	Parks & Rec Salaries	E	\$50,958.52	\$49,575.00	\$35,359.29	\$53,835.00	\$55,867.00
10-670-0300	Parks & Rec FICA	E	\$3,918.84	\$3,793.00	\$2,727.31	\$4,118.00	\$4,274.00
10-670-0500	Parks & Rec Retirement	E	\$8,609.88	\$9,355.00	\$6,108.56	\$9,200.00	\$11,360.00
10-671-0000	Parks & Rec Electric	E	\$5,132.47	\$4,400.00	\$2,947.77	\$5,200.00	\$5,500.00
10-672-0000	Parks & Rec Maint/Expenses	E	\$13,515.33	\$15,850.00	\$3,652.61	\$16,000.00	\$10,000.00
10-672-0100	Inmates Expenses	E	\$0.00	\$0.00	\$2,289.51	\$7,500.00	\$5,000.00
10-685-0000	Donation Expenses	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-685-0200	Veteran Park Expenses	E	\$534.01	\$100.00	\$1,004.69	\$0.00	\$0.00
10-685-0500	Museum Expenses/Donations	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-685-0700	Wigwam Donation Expenses	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-685-0800	Big Gem Donations Expenses	E	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-696-0000	P & R Grants	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-700-0000	Police Department	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-701-0100	Police Salaries	E	\$495,163.46	\$473,221.00	\$345,592.23	\$507,596.00	\$501,900.00
10-701-0300	Police FICA	E	\$36,279.73	\$36,201.00	\$25,403.39	\$37,685.00	\$38,780.00
10-701-0500	Police Retirement	E	\$72,652.30	\$81,733.00	\$50,102.56	\$74,650.00	\$90,660.00
10-703-0000	Uniforms & Cleaning	E	\$1,523.74	\$6,000.00	\$6,221.59	\$6,000.00	\$10,000.00
10-704-0000	Police Travel & Training	E	\$6,493.72	\$8,000.00	\$6,282.54	\$10,000.00	\$10,000.00
10-705-0000	Police Supplies	E	\$5,413.39	\$8,000.00	\$5,901.33	\$8,000.00	\$10,000.00
10-706-0000	Vehicle Fuel/Police	E	\$18,845.31	\$20,000.00	\$9,114.33	\$20,000.00	\$16,000.00
10-708-0000	Maintenance of Equipment	E	\$11,643.94	\$8,000.00	\$5,455.29	\$10,000.00	\$10,000.00
10-710-0000	Police Dept Telephone	E	\$10,313.99	\$9,000.00	\$5,757.88	\$9,000.00	\$10,500.00
10-711-0000	Police Electric	E	\$4,640.02	\$4,500.00	\$2,873.83	\$4,900.00	\$5,200.00
10-712-0000	Exp/Police Donations	E	\$338.84	\$0.00	\$937.38	\$0.00	\$0.00
10-712-0100	Police - Destitute Donation Exp	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-713-0000	Police Other Grants	E	\$21,308.37	\$0.00	\$10,000.00	\$0.00	\$0.00
10-714-0000	Miscellaneous	E	\$780.01	\$1,500.00	\$138.34	\$1,500.00	\$1,500.00
10-715-0000	TBR/Computer Updating	E	\$4,061.00	\$4,250.00	\$4,142.00	\$4,250.00	\$4,250.00
10-717-0000	Building Maint & Supp	E	\$1,844.22	\$1,500.00	\$439.26	\$1,500.00	\$1,000.00
10-870-0000	Municipal Building	E	\$9.99	\$0.00	\$0.00	\$0.00	\$0.00
10-871-0000	Electric	E	\$3,980.98	\$4,000.00	\$2,368.21	\$4,300.00	\$4,500.00
10-872-0000	Telephone	E	\$2,741.78	\$3,300.00	\$1,871.76	\$3,300.00	\$3,400.00
10-874-0000	Building Maintenance	E	\$1,842.37	\$4,000.00	\$1,350.16	\$2,500.00	\$2,500.00
10-990-0000	Capital Outlay	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10-990-0100	Street Improvement	E	\$5,714.72	\$15,000.00	\$0.00	\$10,000.00	\$10,000.00
10-990-0200	Police Equipment	E	\$7,426.60	\$5,000.00	\$2,000.00	\$5,000.00	\$7,500.00
10-990-0300	Street Equipment	E	\$38,204.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
10-990-0400	Town Buildings	E	\$768.55	\$0.00	\$1,424.93	\$0.00	\$5,000.00
10-990-0500	Town Office Equipment	E	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,500.00
10-990-0600	Miscellaneous	E	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
10-990-0700	Reserved for Contingencies	E	\$5,150.00	\$77,917.18	\$0.00	\$60,738.00	\$59,493.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
10-999-0100	Debt Service Payments	E	\$27,960.00	\$27,960.00	\$15,683.91	\$12,320.00	\$51,700.00
	TOTAL GENERAL EXPENSES						\$2,288,947.00
20-501-0000	General Administration	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-501-0100	Office Salaries	E	\$150,447.63	\$151,670.00	\$102,740.89	\$153,524.00	\$161,203.00
20-501-0300	Office FICA	E	\$11,531.38	\$11,603.00	\$7,613.98	\$11,745.00	\$12,332.00
20-501-0400	Office Accrued Leave	E	\$4,604.49	\$0.00	\$0.00	\$0.00	\$0.00
20-501-0500	Office Retirement	E	\$35,763.08	\$27,988.00	\$19,133.01	\$27,046.00	\$35,175.00
20-505-0000	Business Insurance & Bonding	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-506-0000	Utility Billing Expense	E	\$7,856.92	\$7,000.00	\$7,490.89	\$9,000.00	\$10,000.00
20-507-0000	Office Supplies	E	\$2,563.78	\$2,500.00	\$1,040.79	\$3,000.00	\$3,000.00
20-507-0100	Postage	E	\$761.54	\$1,000.00	\$269.00	\$750.00	\$750.00
20-508-0000	Publishing Notices	E	\$184.60	\$500.00	\$0.00	\$500.00	\$500.00
20-509-0000	Refunds	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-512-0000	Dues	E	\$0.00	\$0.00	\$1,275.00	\$0.00	\$1,410.00
20-513-0000	Travel & Training Expense	E	\$1,048.52	\$2,500.00	\$900.00	\$1,500.00	\$2,500.00
20-514-0000	Contributions	E	\$1,450.00	\$1,200.00	\$0.00	\$1,600.00	\$0.00
20-515-0000	Health Insurance	E	\$43,746.00	\$65,592.00	\$31,296.20	\$46,896.00	\$51,304.00
20-517-0000	Vehicle Maintenance	E	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
20-518-0000	Miscellaneous	E	\$940.97	\$500.00	\$103.18	\$500.00	\$500.00
20-521-0000	Professional Fees	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-521-0100	Auditing Expense	E	\$20,200.00	\$10,000.00	\$11,000.00	\$12,000.00	\$12,000.00
20-521-0200	Engineering Services	E	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
20-521-0300	Legal Services	E	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
20-521-0500	Appraisals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-521-0600	Surveying	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-521-0700	Consultant	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-523-0000	Permits/Adm Fees	E	\$311.94	\$200.00	\$265.92	\$200.00	\$300.00
20-524-0000	Grant Expenses	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-527-0000	Comp Eq & Supp Fees	E	\$10,582.34	\$11,000.00	\$11,241.39	\$11,000.00	\$12,000.00
20-559-0300	ARPA Expense - 2nd Tranche	E	\$89,238.16	\$0.00	\$29,682.22	\$0.00	\$0.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GLAcct Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
20-560-0000	Operating Transfer Out	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-560-0300	CIA Operating Transfer	E	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
20-801-0000	Water Department	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-801-0100	Water Salaries	E	\$38,621.27	\$41,262.00	\$26,010.46	\$40,250.60	\$42,845.00
20-801-0300	Water FICA	E	\$2,964.72	\$3,085.00	\$1,990.91	\$3,080.00	\$3,280.00
20-801-0400	Water Accrued Leave	E	(\$4,493.41)	\$0.00	\$0.00	\$0.00	\$0.00
20-801-0500	Water Retirement	E	\$9,198.64	\$6,650.00	\$4,563.33	\$6,355.00	\$8,740.00
20-802-0000	Electric Service	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-802-0200	10th Street Well Electric	E	\$10,156.61	\$6,000.00	\$4,531.55	\$11,000.00	\$8,000.00
20-802-0300	Trenton Well Electric	E	\$15,103.92	\$16,000.00	\$8,846.02	\$16,000.00	\$17,000.00
20-802-0500	12th St Well Electric	E	\$19,994.96	\$20,000.00	\$15,211.37	\$20,000.00	\$26,000.00
20-802-0600	Water Tank Electric	E	\$587.49	\$600.00	\$379.15	\$600.00	\$600.00
20-802-0800	Trenton Pump Station Electric	E	\$380.06	\$450.00	\$222.65	\$450.00	\$500.00
20-802-0900	Water Hauling Station Electric	E	\$882.82	\$1,000.00	\$607.06	\$1,100.00	\$1,200.00
20-802-1100	Well House Lane Well #1 Electric	E	\$262.42	\$6,000.00	\$1,186.38	\$6,000.00	\$6,400.00
20-803-0000	Plant Chemicals	E	\$1,805.54	\$1,500.00	\$1,043.46	\$2,000.00	\$2,000.00
20-804-0000	Plant Supplies & Maintenance	E	\$1,499.61	\$2,100.00	\$1,086.35	\$2,000.00	\$2,000.00
20-805-0000	Line Supplies & Maintenance	E	\$12,926.61	\$9,000.00	\$15,562.03	\$17,000.00	\$25,000.00
20-806-0000	Vehicle Supplies & Maintenance	E	\$4,218.53	\$6,500.00	\$516.06	\$6,500.00	\$2,000.00
20-807-0000	Tank Supplies & Maint	E	\$183.11	\$0.00	\$0.00	\$200.00	\$200.00
20-808-0000	Lab Service	E	\$2,296.76	\$2,300.00	\$3,063.19	\$2,700.00	\$5,200.00
20-809-0000	Vehicle Fuel/Water	E	\$5,022.31	\$7,000.00	\$2,691.21	\$3,500.00	\$3,500.00
20-810-0000	Deprecation	E	\$85,947.00	\$0.00	\$0.00	\$0.00	\$0.00
20-812-0000	Uniforms	E	\$268.42	\$1,700.00	\$691.20	\$1,000.00	\$1,000.00
20-822-0000	Telephone/Water	E	\$3,290.56	\$3,200.00	\$2,870.89	\$3,200.00	\$5,000.00
20-823-0000	WWO Expense	E	\$3,138.00	\$3,200.00	\$3,138.00	\$3,200.00	\$3,200.00
20-901-0000	Sewer Department	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-901-0100	Sewer Salaries	E	\$59,706.84	\$60,838.89	\$39,739.88	\$67,195.00	\$65,325.00
20-901-0300	Sewer FICA	E	\$5,053.41	\$4,870.00	\$3,043.11	\$5,140.00	\$4,997.00
20-901-0400	Sewer Accrued Leave	E	(\$320.77)	\$0.00	\$0.00	\$0.00	\$0.00

PROPOSED FY 2026-2027 BUDGET

GL Account	GL Act Desc	Type	P/Y Actual	P/Y Budget	Current Act	Current Bgt	Requested
20-901-0500	Sewer Retirement	E	\$15,058.57	\$10,231.65	\$7,465.92	\$10,540.00	\$13,229.00
20-902-0000	Plant Power	E	\$18,191.06	\$15,000.00	\$9,933.06	\$18,500.00	\$19,500.00
20-903-0000	Plant Chemicals	E	\$25,146.14	\$19,000.00	\$17,990.24	\$25,000.00	\$31,000.00
20-904-0000	Plant Supplies & Maintenance	E	\$8,429.05	\$10,000.00	\$4,338.30	\$15,000.00	\$10,000.00
20-905-0000	Line Supplies & Maintenance	E	\$6,479.11	\$6,000.00	\$176.18	\$6,000.00	\$5,000.00
20-906-0000	Vehicle Supplies & Maintenance	E	\$4,107.23	\$3,000.00	\$2,506.54	\$4,000.00	\$4,000.00
20-908-0000	Lab Services	E	\$11,141.00	\$11,000.00	\$9,731.00	\$12,250.00	\$17,000.00
20-909-0000	Vehicle Fuel/Sewer	E	\$5,022.31	\$7,000.00	\$2,691.22	\$3,500.00	\$3,500.00
20-910-0000	Depreciation	E	\$129,182.00	\$0.00	\$0.00	\$0.00	\$0.00
20-911-0000	Sludge	E	\$0.00	\$0.00	\$1,072.00	\$2,500.00	\$2,500.00
20-912-0000	Uniforms	E	\$711.29	\$1,700.00	\$549.88	\$1,000.00	\$1,000.00
20-922-0000	Telephone/Sewer	E	\$2,179.38	\$1,500.00	\$805.12	\$1,500.00	\$1,500.00
20-923-0000	Permit Fees - DEQ	E	\$3,408.00	\$3,100.00	\$3,523.00	\$4,000.00	\$4,000.00
20-990-0000	Capital Outlay	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-990-0100	Water & Sewer Equipment	E	\$35,668.55	\$35,000.00	\$31,920.97	\$35,000.00	\$35,000.00
20-990-0110	Wells	E	\$0.00	\$10,000.00	\$13,389.51	\$10,000.00	\$10,000.00
20-990-0400	Replace Existing W/S Lines	E	\$70,139.50	\$130,000.00	\$0.00	\$130,000.00	\$130,000.00
20-990-0500	Sewage Plant	E	\$13,840.68	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
20-990-0600	Office Equipment	E	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
20-990-0700	Generators	E	\$4,134.78	\$5,000.00	\$1,272.85	\$5,000.00	\$5,000.00
20-990-0800	Vehicles	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20-990-0900	Reserved for Contingencies	E	\$3,325.51	\$312,120.46	\$0.00	\$298,912.40	\$315,844.00
20-999-0100	Debt Service Payments	E	\$45,159.82	\$96,516.00	\$64,344.00	\$96,516.00	\$96,516.00
	TOTAL UTILITY EXPENSES						\$1,315,550.00
	TOTALS		\$2,962,025.18	\$3,434,408.00	\$1,918,372.25	\$3,446,150.00	\$3,604,497.00
	Southern Software FMS Budget Preparation Transactions						

**TOWN OF SHENANDOAH, VIRGINIA
PUBLIC HEARING ON
PROPOSED FISCAL YEAR 2026-2027 BUDGET**

In accordance with Sections 15.2-2506 and 58.1-3007 of the Code of Virginia, a synopsis of the Town of Shenandoah's Proposed Budget for Fiscal Year 2026-2027 is hereby published.

A Public Hearing on the Proposed FY 2026-2027 Budget will be held on April 28, 2026, at 7 pm at Town Hall, 426 First Street, Shenandoah, VA 22849.

REVENUE	ADOPTED FY 25-26	PROPOSED FY 26-27
Tax Revenue	\$ 1,604,561	\$ 1,729,400
Non-Tax Revenue	\$ 513,889	\$ 300,247
Utility Service Fees	\$ 1,126,200	\$ 1,372,350
Grants	\$ 101,500	\$ 102,500
Operating Transfers	\$ 100,000	\$ 100,000
TOTAL REVENUE	\$ 3,446,150	\$ 3,604,497
 EXPENDITURES		
Administration	\$ 810,873	\$ 854,407
Street Department	\$ 613,836	\$ 626,335
Police Department	\$ 678,581	\$ 709,790
Parks & Recreation Dept	\$ 95,853	\$ 92,001
The Train Museum/Welcome Center	\$ 78,860	\$ 85,295
Water Department	\$ 146,136	\$ 163,665
Sewer Department	\$ 176,425	\$ 182,551
Capital Outlay	\$ 228,000	\$ 237,000
Facility Maintenance	\$ 16,600	\$ 10,400
Debt Service	\$ 108,836	\$ 148,216
Reserved For Contingencies	\$ 374,650	\$ 375,337
Grants	\$ 17,500	\$ 19,500
Operating Transfers	\$ 100,000	\$ 100,000
TOTAL EXPENDITURES	\$ 3,446,150	\$ 3,604,497

The Proposed FY 2026-2027 Budget includes NO increases in the rates and fees as authorized by the Code of Virginia §58.1-3010 and §15.2-2119: NO refuse increases, NO increases in personal property tax, business license, vehicle license fees, meals tax, lodging tax, water rates or sewer rates. The budget includes a decrease in the real estate tax rate from 34¢ per \$100 to 20.5¢ per \$100 to offset the increased reassessed value of real property. The proposed budget for FY 2026-2027 reflects an increase of 4.6% over the FY 2025-2026 budget.

A copy of the Proposed FY 2026-2027 Budget is on file at the Town Hall, 426 First St., Shenandoah, VA 22849 and is available for review by calling Town Hall. Any person requiring special accommodations in attending or participating in the public hearing should contact the Town Office at (540) 652-8164 at least seven (7) days prior to the public hearing.

MAYOR AND TOWN COUNCIL

"This publication is conducted in cooperation with USDA Rural Development. This institution is an equal opportunity provider and employer."