

Town of West Point Adopted Budget FY 17-18



Presented for your review and consideration is the recommended Fiscal Year 2017-2018 Consolidated Town Budget. This budget is the product of many hours of collaborative effort by the Mayor, Town Council and Town Staff. I truly appreciate everybody's efforts in the development of this budget.



The proposed budget totals are as follows:

Town Operations	\$ 3,983,755
Contribution to Schools	\$ 4,202,750
Capital Fund (3)	\$ 297,500
Total General & CIP Funds	\$ 8,484,005

School Fund (1)	\$10,200,887
Total General, CIP & Schools	\$14,482,142

Water Utility Fund (2)	\$ 815,673
Solid Waste Fund	\$ 180,599
Total Consolidated FY 2017-18 Budget	\$14,908,683

Notes: (1) Includes local contribution to schools of \$4,202,750.

(2) Includes transfers from the Water fund to the General fund of \$272,231.

(3) Includes transfer from the General fund to the CIP Fund of \$297,500

Proposed Town Tax Rates 2017



	2015	2016	2017
	Town	Town	Proposed
	Tax Rate	Tax Rate	Town Tax Rate
Personal Property	\$3.52	\$3.52	\$3.52
Machinery and Tools	\$2.40	\$2.40	\$2.40
Real Estate	\$.64	\$.72	\$.72

Revenue

Local Taxes / Fees

	FY 2016-2017	FY 2017-2018	Difference
Real Estate Tax	\$ 2,238,488	\$ 2,239,891	1,403
Public Service Tax	\$ 100,000	\$ 111,000	11,000
Personal Property	\$ 419,600	\$ 613,094	193,494
Machinery and Tools	\$ 2,796,490	\$ 2,821,761	25,271
Penalties/Interest	\$ 45,000	\$ 40,000	(5,000)
Local Sales and Use Tax	\$ 235,000	\$ 265,000	30,000
Consumer Utility Tax	\$ 67,500	\$ 70,000	2,500
Utility Consumption Tax	\$ 50,000	\$ 50,000	0
Natural Gas Tax	\$ 42,000	\$ 45,000	3,000
Business License	\$ 165,000	\$ 175,000	10,000
Bank Franchise	\$ 22,000	\$ 30,000	8,000
Meals Tax	\$ 250,000	\$ 265,000	15,000
Building Permits	\$ 32,000	\$ 32,000	0
Community Development Fees	\$ 10,750	\$ 9,700	(1,050)
Court Fines and Forfeitures	\$ 20,000	\$ 20,000	0
State Communications Tax	\$ 90,000	\$ 85,000	(5,000)
Revenue From King William County	\$ 150,000	\$ 150,000	0
Other Local Taxes (1)	\$ 50,000	\$ 55,000	5,000
Total	\$ 6,783,828	\$ 7,077,446	\$ 293,618

Revenue

599 Fund	71,100
Fire Grant	10,000
Wireless Board	40,000
PPTRA	366,550
Law Enforce Grant	8,493
Total	496,143

- **Intergovernmental**

- **State Aid to Localities (non School) (2)**

FY 2016-2017	FY 2017-2018	Difference
\$493,650	\$496,143	\$2,493

Revenue

<u>Miscellaneous Revenue (3)</u>	
ITI Rent	146,848
School Rent	14,484
Misc.	15,000
License Pay	48,000
Total	224,332

Other Revenues

	FY 2016-2017	FY 2017-2018	Difference
Bank Interest	\$ 41,000	\$ 41,000	\$ 0
Miscellaneous Revenue (3)	\$ 216,813	\$ 224,332	\$ 7,519
Payments from Other Agencies (4)	\$ 915,768	\$ 342,584	\$ (573,184)
Cemetery Revenue	\$ 6,000	\$ 5,000	\$ (1,000)
Total	\$ 1,179,581	\$ 612,916	\$ (566,665)
Total General Fund Revenue	\$ 8,457,059	\$ 8,186,505	\$ (270,554)

<u>Payments from Other Agencies (4)</u>		
Transfer in From EDA	\$55,353	Public Safety Reimb. \$10,000
Transfer in from Water	\$272,231	VA Commission Arts \$ 5,000
Total	\$342,584	

Revenue - CIP

Capital Improvements Program

FY 2016-2017

FY 2017-2018

Difference

Revenues

Sidewalks – Phase II Safe Route

\$ 158,400

\$ 0

\$ (158,400)

Magnolia Sidewalks Revenue
Sharing

\$112,500

\$ 0

\$ (112,500)

Transfer in from General

\$806,433

\$297,500

\$ (508,933)

Total

\$ 1,077,333

\$ 297,500

\$ (779,833)

Revenue

Grand Total General Fund & CIP Revenues

**Grand Total General Fund &
CIP Revenues**

**FY 2016-2017
\$ 8,727,959**

**FY 2017-2018
\$ 8,484,005**



**Difference
\$ (243,954)**

Expenditures

Town Administration



	FY 2016-2017	FY 2017-2018	Difference
Town Council	\$ 60,600	\$ 60,600	\$ 0
Town Manager	\$ 266,640	\$ 245,351	\$ (21,289)
Town Treasurer	\$ 256,779	\$ 285,551	\$ 28,772
Human Resources	\$ 85,361	\$ 89,999	\$ 4,638
Court Appointed Counsel	\$ 2,000	\$ 2,000	\$ 0
Building Official	\$ 83,972	\$ 89,466	\$ 5,494
Community Development	\$ 98,687	\$ 140,826	\$ 42,139
Economic Development	\$ 65,700	\$ 84,700	\$ 19,000
Planning Commission	\$ 2,500	\$ 2,700	\$ 200
Board of Zoning Appeals	\$ 1,200	\$ 1,200	\$ 0
Wetlands Board	\$ 1,200	\$ 1,200	\$ 0
Total	\$ 924,639	\$ 1,003,593	\$ 78,954

Expenditures

Public Safety



	FY 2016-2017	FY 2017-2018	Difference
Fire Department	\$ 105,000	\$ 105,000	\$ -0-
Fire Department Capital Reserve	\$ 20,000	\$ 20,000	\$ -0-
Emergency Communications	\$ 59,200	\$ 59,200	\$ -0-
Police Department	<u>\$ 705,096</u>	<u>\$ 760,663</u>	<u>\$ 55,567</u>
Total	\$ 889,296	\$ 944,863	\$ 55,567



Expenditures

Public Works



	FY 2016-2017	FY 2017-2018	Difference
Public Works	\$ 213,060	\$ 223,813	\$10,753
Streets / Alleys	\$ 324,147	\$ 329,316	\$5,169
General Properties	\$ 250,493	\$ 256,899	\$6,406
Cemetery	\$ 42,300	\$ 40,300	\$(2,000)
Total	\$ 830,000	\$ 850,328	\$20,328

Expenditures

Recreation / Library



	FY 2016-2017	FY 2017-2018	Difference
Library	<u>\$ 14,500</u>	<u>\$ 14,820</u>	<u>\$ 320</u>
	\$ 14,500	\$ 14,500	\$ 320



Expenditures

Non-Departmental\ Local Aid To Schools\ Transfers



		FY 2016-2017	FY 2017-2018	Difference
Non-Departmental	Total	\$ 924,441	\$ 717,402	\$ (207,039)
Local Aid to Schools	Total	\$ 4,067,750	\$ 4,202,750	\$ 135,000
Transfer to 2012 Long Term Debt		\$ -0-	\$ 155,249	\$ 155,249
Transfer to CIP		<u>\$ 806,433</u>	<u>\$ 297,500</u>	<u>\$ (508,933)</u>
		\$ 5,798,624	\$ 5,372,901	\$ (425,723)

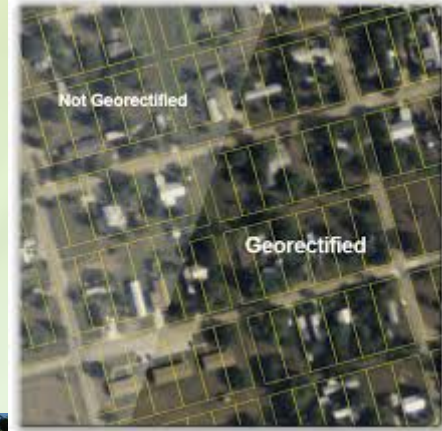


Capital Improvements Expenses

<u>Capital Improvement</u>	FY 2016-2017	FY 2016-2017	Difference
<u>Program Expenditures</u>	\$ 1,077,333	\$ 297,500	\$ (779,833)

School Facilities	\$ 75,000
Online GIS	\$ 10,000
Bike Trail Improvements	\$ 25,000
Town Hall Roof Replacement	\$ 25,000
Water Fountain/Spray Park	\$ 15,000
Police Live Scan	\$ 10,000
Police CAD & RMS	\$ 45,000
Treasurer's Office Renovations	\$ 5,000
Vehicle Replacement	\$ 25,000
Heavy Duty/Dump Truck Replace	\$ 25,000
Skid Steer Loader Replace	\$ 12,500
Brush Chipper	\$ 25,000

TOTAL \$297,500



Grand Total General and CIP Funds

FY 2016-2017

FY 2017-2018

Grand Total General Fund & CIP

\$ 8,727,959

\$ 8,484,005

Difference

\$ (243,954)

Highlights

Some highlights of the FY 17/18 General and Capital Fund Budget include:

Proposes no change to the current property tax rates;

Provides \$20,000 for fire/rescue capital equipment purchases;

Contributes \$25,000 to the economic development account for future projects;

Provides a \$4,202,750 in the local contribution to the Schools' operating budget;

Provides \$75,000 for School capital projects;

Continues funding for debt service associated with replacement of the HVAC systems at the West Point Elementary and High/Middle Schools;

Highlights cont.

Contributes \$155,249 to the Town's long term debt account to facilitate future debt repayment;

Provides a salary increase to Town employees of up to 2.5%;

Continues funding for a vehicle reserve account;

Provides funding for several capital projects, including Town Hall roof replacement, bike trail repairs, equipment replacement and Police Department CAD/RMS system replacement.

WEST POINT PUBLIC SCHOOL



West Point Public School Revenue

Intergovernmental - Public School

	FY 2016-2017	FY 2017-2018	Difference
Federal Aid for Public School	\$330,672	\$330,672	\$0
Local Aid (Town)	\$4,067,750	\$4,202,750	\$135,000
State School Aid	<u>\$5,001,628</u>	<u>\$5,203,790</u>	<u>\$202,162</u>
Total	\$9,400,050	\$9,737,212	\$337,162

Other Revenue - Public Schools

Tuition and other School Revenue

	FY 2016-2017	FY 2017-2018	Difference
Tuition and other School Revenue	<u>\$449,075</u>	<u>\$463,675</u>	<u>\$ 14,600</u>
Total	<u>\$449,075</u>	<u>\$463,675</u>	<u>\$ 14,600</u>

Total School Fund Revenue

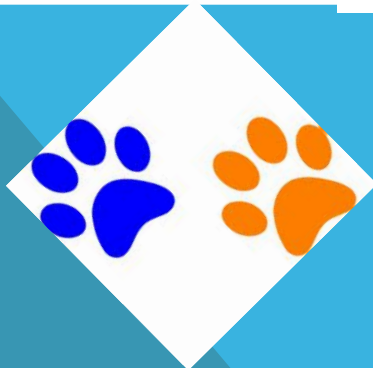
\$9,849,125 \$10,200,887 \$351,762



WEST POINT PUBLIC SCHOOL

West Point Public School Expenditures

	FY 2016-2017	FY 2017-2018	Difference
Instruction	\$ 7,888,975	\$ 8,216,538	\$ 327,563
Attend/Health	\$ 468,663	\$ 478,663	\$ 10,000
Pupil Transportation	\$ 247,285	\$ 249,285	\$ 2,000
Operation / Maintenance	\$ 1,042,885	\$ 1,052,885	\$ 10,000
School Food Services	\$ 158,319	\$ 159,819	\$ 1,500
Debt Service	\$ 42,998	\$ 43,697	\$ 699
Total	\$ 9,849,125	\$ 10,200,887	\$ 351,762



Water Fund Revenues



Water Utility Revenues

	FY 2016-2017	FY 2017-2018	Difference
Water Service Charges	\$ 653,824	\$ 653,824	\$ -0-
Penalties	\$ 40,000	\$ 45,000	\$ 5,000
Water Connection Fees	\$ 1,500	\$ 1,500	\$ -0-
Facility Fees	\$ 10,500	\$ 10,500	\$ -0-
Volunteer Water Service On/Off	\$ 2,000	\$ 2,000	\$ -0-
Water Meter Purchase	\$ 1,500	\$ 1,500	\$ -0-
Water Cut-Off Non-payment	\$ 5,900	\$ 5,900	\$ -0-
Water Court Fees	\$ 1,000	\$ 1,000	\$ -0-
Transfer in From Water Fund Balance	\$ 59,337	\$ 94,449	\$ 35,112
Revenue	\$ 775,561	\$ 815,673	\$ 40,112

Water Fund Expenditures



Water Utility Expenditures

	FY 2016-2017	FY 2017-2018	Difference
Billing and Collections	\$ 82,422	\$ 84,225	\$ 1,803
Water Supply	\$ 111,500	\$ 116,500	\$ 5,000
Water Distribution	\$ 242,600	\$ 245,198	\$ 2,598
Reimbursement to General	\$ 116,706	\$ 113,250	\$ (3,456)
Re-payment for Capital Expense	\$ 159,000	\$ 159,000	\$ -0-
Transfer Ground Water Withdrawal	\$ 5,000	\$ 5,000	\$ -0-
Transfer to Water Emergency	\$ 25,000	\$ 25,000	\$ -0-
AS400 Iseries Upgrade Split	\$ 8,333	\$ 0	\$ (8,333)
Heavy Duty/Dump Truck Replacement	\$ 0	\$ 25,000	\$ 25,000
Skid Steer Loader Replacment	\$ 0	\$ 12,500	\$ 12,500
Treasurer's Office Renovations	\$ 0	\$ 5,000	\$ 5,000
Transfer to Water Replacement	\$ 25,000	\$ 25,000	\$ -0-
Expenditures	\$ 775,561	\$ 815,673	\$ 40,112

SOLID WASTE



Solid Waste

	FY 2016-2017	FY 2017-2018	Difference
Solid Waste Charges	\$ 181,305	\$ 178,599	\$ (2,706)
Recycling (CoMix)	\$ -	\$ 2,000	\$ 2,000
Transfer in From Fund Balance	\$ -	\$ -	\$ -
Revenues	\$ 181,305	\$ 180,599	\$ (706)
	FY 2016-2017	FY 2017-2018	Difference
Solid Waste Collection	\$ 152,972	\$ 155,599	\$ 2,627
Fleet Replacement Payment	\$ 20,000	\$ 20,000	\$ -
AS400 / Iseries Upgrade split	\$ 8,333	\$ -	\$ (8,333)
Treasurer's Office Renovations	\$ -	\$ 5,000	\$ 5,000
Expenditures	\$ 181,305	\$ 180,599	\$ (706)

Summary

Proposed Budget FY 2017-2018

General Fund	Fund 1	\$8,186,505
CIP Fund	Fund 33	\$ 297,500
School Fund	Fund 21	\$10,200,887
Water Fund	Fund 41	\$ 815,673
Solid Waste Fund	Fund 420	<u>\$ 180,599</u>
<i>Transfer to School Fund</i>	<i>Fund 21</i>	<i>(\$4,202,750)</i>
<i>Transfer from Water Fund</i>	<i>Fund 41</i>	<i>(\$272,231)</i>
<i>Transfer to CIP</i>	<i>Fund 33</i>	<i>(\$297,500)</i>
Total Town Budget		\$14,908,683