Town of West Point

Adopted Budget
FY 2022 - 2023

Council Members:
TINA S. GULLEY
ROBERT J. LAWRENCE
JOSHUA T. "JACK" LAWSON
JAMES "JAMIE" PRUETT
JOHN G. RAGSDALE, II
CHRISTOPHER P. VINCENT

JAMES H. HUDSON, III
Mayor
DEBORAH T. BALL
Vice Mayor
JOHN B. EDWARDS, JR.
Town Manager

TOWN OF WEST POINT

March 25, 2022

To: Honorable James H. Hudson, III, Mayor
Honorable Members of Town Council

From: John B. Edwards, Jr.

Subject: FY 2022-2023 Budget

Attached for your review and consideration is the recommended Fiscal Year 2022-2023 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	$5,287,245
Contribution to Schools	$4,448,696
Capital Fund (1)	$573,000
American Rescue Plan Act Fund	$1,505,200
Total General, CIP & ARPA Funds	**$11,241,141**
School Fund (2)	$13,441,436
Total General, CIP, ARPA & Schools	**$20,233,881**
Water Utility Fund (3)	$872,693
Solid Waste Fund	$231,742
Total Consolidated FY 2022-2023 Budget	**$21,043,312**

Notes: (1) Includes transfer from General Fund to CIP Fund of $573,000.
(2) Includes local contribution to schools of $4,448,696.
(3) Includes transfers from the Water fund to the General fund of $295,004.

The total FY 2022-2023 Consolidated Budget is **$21,043,312** which is an increase of **$1,750,067** from the current FY 2021-2022 Amended Budget.

Some highlights of the FY 2022-2023 General and Capital Fund Budget include:

- Provides a one year waiver of the Town's vehicle license fee to help offset the impact of the expected increase in the value of used vehicles;
- Provides $184,000 to WPVFD for its operations, $60,000 for fire/rescue capital purchases and funds a full-time Town Fire Chief position;
- Contributes $25,000 to the economic development account for future projects;
- Provides a $4,448,696 in the local contribution to the Schools' operating budget;
- Provides $105,000 for School capital projects;
- Implements the recently completed compensation Study and provides salary adjustments for Town employees, as well as continues the performance-based pay system;
- Continues funding for a vehicle reserve account; and
- Provides funding for capital projects, including public works and police vehicle/equipment replacements, waterline & water meter replacements, outdoor gathering space construction and several other capital projects using with American Rescue Plan Act Funds

Staff and I will present this budget to you at the Town Council Meeting scheduled for 6:30 pm, Monday, March 28, 2022. If you should have any questions about this budget recommendation, please contact me.

Town of West Point Budget
FY 2022-2023

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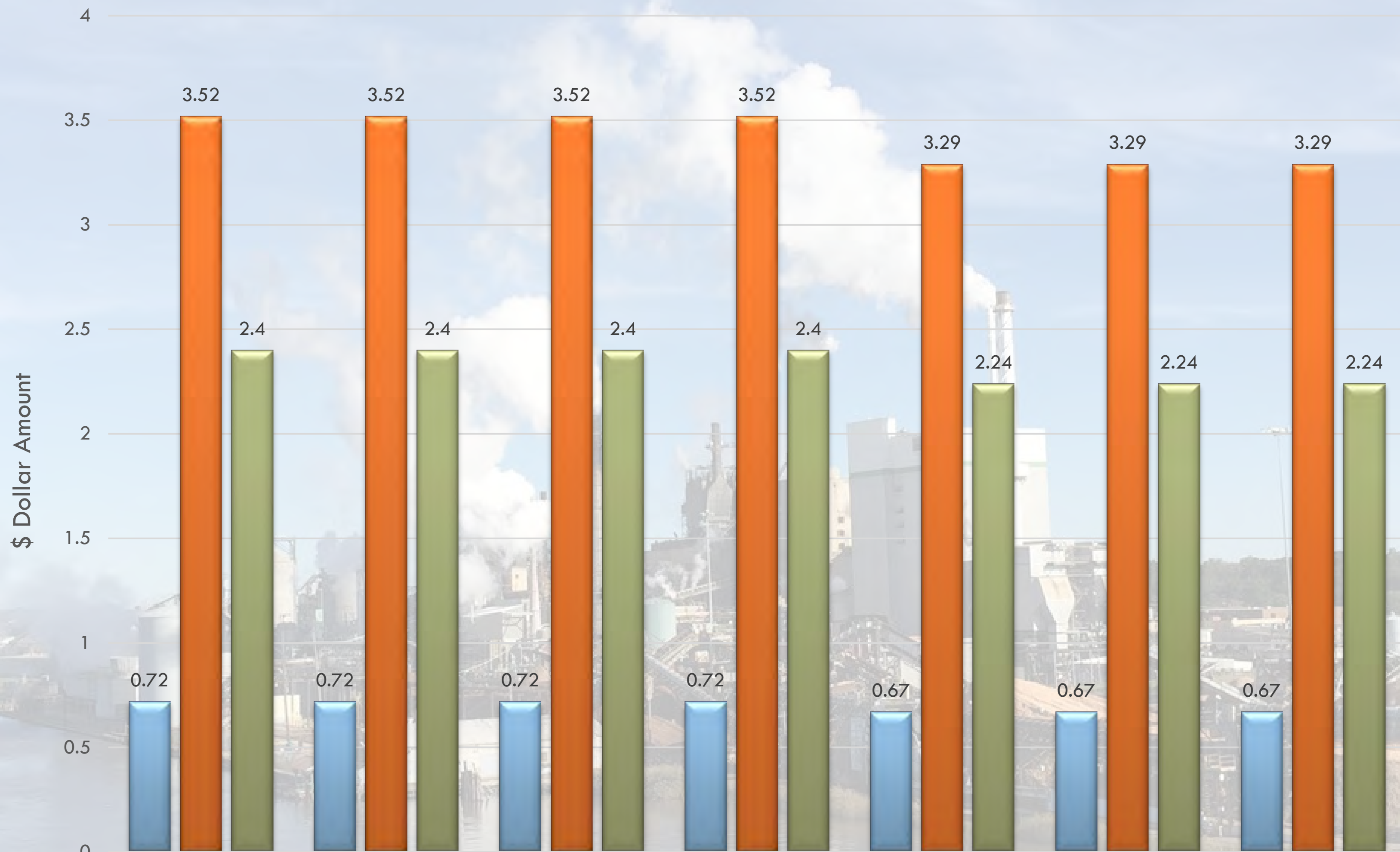
(3) Includes transfers from the Water Fund to the General Fund of $295,004

Proposed Town Tax Rates 2022

	2020 Town Tax Rate	2021 Town Tax Rate	2022 Proposed Town Tax Rate
Personal Property	$3.29	$3.29	$3.29
Machinery and Tools	$2.24	$2.24	$2.24
Real Estate	$.67	$.67	$.67

TOWN TAX RATE HISTORY
2016-2022



	2016	2017	2018	2019	2020	2021	2022
Real Estate	0.72	0.72	0.72	0.72	0.67	0.67	0.67
Personal Property	3.52	3.52	3.52	3.52	3.29	3.29	3.29
Machinery	2.4	2.4	2.4	2.4	2.24	2.24	2.24

Real Estate Personal Property Machinery

Revenue

Local Taxes / Fees

	Amended FY 2021-2022	FY 2022-2023	Difference
Real Estate Tax	$ 2,115,000	$ 2,219,660	$ 104,660
Public Service Tax	$ 120,000	$ 120,000	$ -0-
Personal Property	$ 617,385	$ 1,110,663	$ 493,278
Machinery and Tools	$ 3,416,000	$ 3,515,870	$ 99,870
Penalties/Interest	$ 40,000	$ 40,000	$ -0-
Local Sales and Use Tax	$ 320,000	$ 320,000	$ -0-
Consumer Utility Tax	$ 70,000	$ 70,000	$ -0-
Utility Consumption Tax	$ 45,000	$ 45,000	$ -0-
Natural Gas Tax	$ 40,000	$ 40,000	$ -0-
Business License	$ 200,000	$ 200,000	$ -0-
Motor Vehicle Licenses	$ 50,000	$ -0-	$ (50,000)
Bank Franchise	$ 70,000	$ 70,000	$ -0-
Meals Tax	$ 300,000	$ 300,000	$ -0-
Building Permits	$ 25,000	$ 25,000	$ -0-
Community Development Fees	$ 9,700	$ 9,700	$ -0-
Court Fines and Forfeitures	$ 25,000	$ 50,000	$ 25,000
State Communications Tax	$ 70,000	$ 70,000	$ -0-
Revenue From King William County	$ 164,768	$ 168,310	$ 3,542
Total	$ 7,697,853	$ 8,374,203	$ 676,350

Revenue

599 Fund	$ 73,388
Fire Grant	$ 11,443
PPTRA	$ 366,550
Law Enforce Grant	$ -0-
Total	**$ 451,381**

<u>Intergovernmental</u>

<u>*State Aid to Localities (non School)*</u>

Amended FY 2021-2022	FY 2022-2023	Difference
$451,381	$451,381	$ -0-

Revenue

Miscellaneous Revenue

School Rent	$ -0-
Misc.	$15,000
License Agent Pay	$40,000
Chesty Puller Run	$12,000
Total	**$ 67,000**

Other Revenues	Amended FY 2021-2022	FY 2022-2023	Difference
Bank Interest	$ 30,000	$ 30,000	$ -0-
Miscellaneous Revenue	$ 67,000	$ 67,000	$ -0-
Payments from Other Agencies	$ 1,340,210	$ 425,357	$ (667,264)
Sale of Town Property	$ -0-	$ 378,000	$ 378,000
Cemetery Revenue	$ 10,000	$ 10,000	$ -0-
Total	$ 1,447,210	$ 910,357	$ (536,853)
Total General Fund Revenue	**$ 9,596,444**	**$ 9,735,941**	**$ 139,497**

Payments from Other Agencies

Public Safety Reimb.	$10,000	Transfer in from Water	$295,004
VA Commission Arts	$ 4,500	Transfer in from DARE	$ -0-
Rolling Stock Tax	$ 6,000	Transfer in from General Fund Balance	$109,853

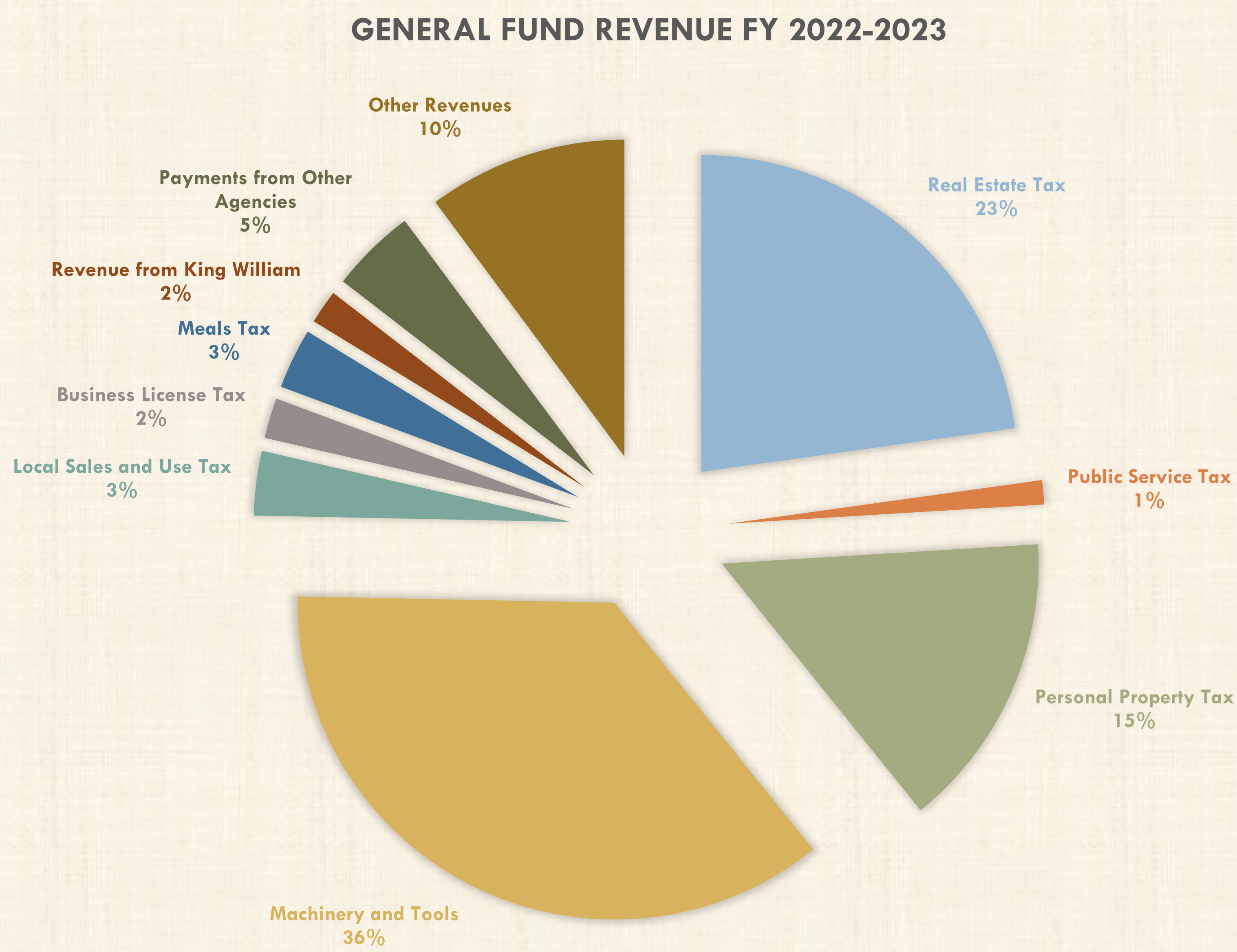
Total $425,357

Revenue - CIP

Capital Improvements Program	Amended FY 2021-2022	FY 2022-2023	Difference
Transfer in from General Fund	$649,057	$573,000	$(76,057)
Total	$649,057	$573,000	$(76,057)

Revenue - ARPA

American Rescue Plan Act	Amended FY 2021-2022	FY 2022-2023	Difference
Transfer from State	$763,604	$1,505,200	$741,596
Total	$763,604	$1,505,200	$741,596


GENERAL FUND REVENUE FY 2022-2023
Other Revenues
10%
Payments from Other Agencies
5%
Revenue from King William
2%
Meals Tax
3%
Business License Tax
2%
Local Sales and Use Tax
3%
Real Estate Tax
23%
Public Service Tax
1%
Personal Property Tax
15%
Machinery and Tools
36%

General Fund, CIP & ARPA Revenues

	Amended FY 2021-2022	FY 2022-2023
Grand Total General Fund, CIP & ARPA Revenues	**$11,009,105**	**$11,814,141**

Difference

$ 805,036

Expenditures

Town Administration

	Amended FY 2021-2022	FY 2022-2023	Difference
Town Council	$ 58,400	$ 70,900	$ 12,500
Town Manager	$ 278,017	$ 382,269	$ 104,252
Town Treasurer	$ 263,927	$ 273,981	$ 10,054
Human Resources	$ 125,569	$ 113,944	$ (11,625)
Court Appointed Counsel	$ 2,000	$ 500	$ (1,500)
Building Official	$ 88,544	$ 92,062	$ 3,518
Community Development	$ 159,908	$ 169,855	$ 9,947
Economic Development	$ 123,700	$ 123,700	$ -0-
Planning Commission	$ 4,600	$ 4,600	$ -0-
Board of Zoning Appeals	$ 1,450	$ 1,450	$ -0-
Wetlands Board	$ 1,400	$ 1,400	$ -0-
Total	$ 1,107,515	$ 1,234,661	$ 127,146

Expenditures

Public Safety

	Amended FY 2021-2022	FY 2022-2023	Difference
Fire Dept (WPVFD)	$ 130,000	$ 184,000	$ 54,000
Fire Dept Capital (WPVFD)	$ 60,000	$ 60,000	$ -0-
Fire Dept (Town)	$ -0-	$ 117,607	$ 117,607
Emergency Communications	$ 41,100	$ 41,200	$ 100
Emergency Management	$ 15,000	$ 15,000	$ -0-
Police Department	$ 900,536	$ 981,838	$ 81,302
Total	$1,146,636	$1,399,645	$253,009

Expenditures
Public Works

	Amended FY 2021-2022	FY 2022-2023	Difference
Public Works	$ 255,854	$ 276,585	$ 20,731
Streets / Alleys	$ 354,123	$ 356,964	$ 2,841
General Properties	$ 284,266	$ 301,726	$ 17,460
Cemetery	$ 40,300	$ 40,300	$ -0-
Total	$ 934,543	$ 975,575	$ 41,032

Expenditures

Recreation / Library

	Amended FY 2021-2022	FY 2022-2023	Difference
Chesty Puller Run	$ 22,850	$ 22,850	$ -0-
Library	$ 16,000	$ 16,000	$ -0-
	$ 38,850	$ 38,850	$ -0-

Expenditures

Other

		Amended FY 2021-2022		FY 2022-2023		Difference
Non-Departmental	$	1,318,615	$	1,065,514	$	(253,101)
Local Aid to Schools	$	4,676,285	$	4,448,696	$	(227,589)
Transfer to CIP	$	374,000	$	573,000	$	199,000
	$	6,368,900	$	6,087,210	$	(281,690)

Expenditures

Capital Improvement Program

Amended FY 2021-2022	FY 2022-2023	Difference
$649,057	$573,000	$(76,057)

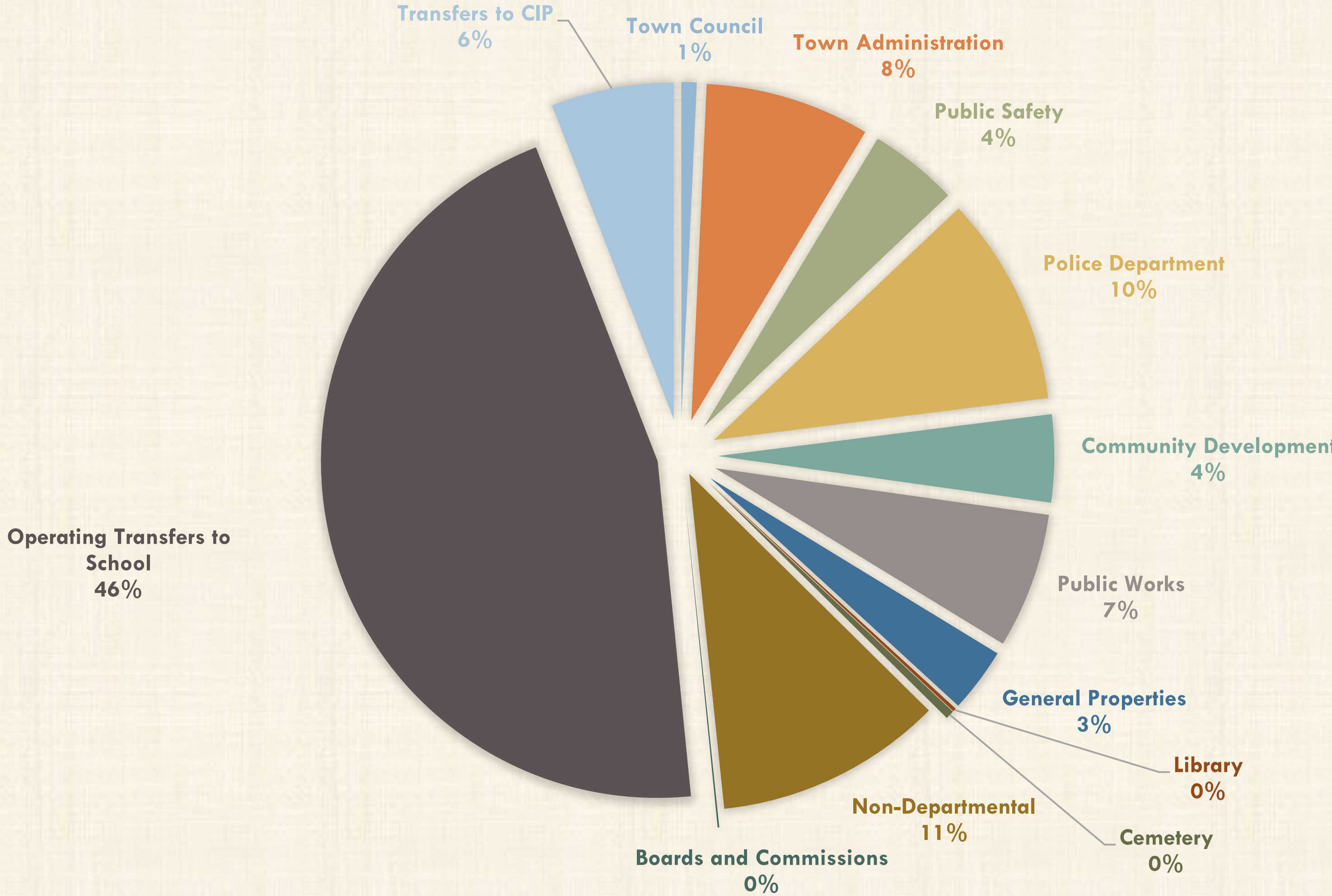
School Facilities	$ 105,000
Police / Library Relocation	$ 378,000
Vehicle Replacement	$ 25,000
Light Duty Vehicle Replacement	$ 65,000
TOTAL	$ 573,000

Expenditures

American Rescue Plan Act

Amended FY 2021-2022	FY 2022-2023	Difference
$763,604	$1,505,200	$741,596

GENERAL FUND EXPENDITURES FY 2022/2023



General Fund, CIP & ARPA Expenditures

	Amended FY 2021-2022	FY 2022-2023
Grand Total General Fund, CIP & ARPA Expenditures	$11,009,105	$11,814,141

Difference

$ 805,036

Highlights

Some highlights of the FY 2022-2023 General & Capital Fund Budget include:

Provides a one-year waiver of the Town’s vehicle license fee to help offset the impact of the expected increase in the value of used vehicles;

Provides $184,000 to WPVFD for its operations, $60,000 for fire/rescue capital purchases and funds a full-time Town Fire Chief position;

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

Provides $4,448,696 in the local contribution to the School’s operating budget;

Highlights (cont.)

Provides $105,000 for School capital projects;

Implements the recently completed compensation study and provides salary adjustments for Town employees, as well as continues the performance-based pay system;

Continues funding for a vehicle reserve account; and

Provides funding for capital projects, including Public Works and Police vehicle/equipment replacements, waterline & water meter replacements, outdoor gathering space construction and several other capital projects using the American Rescue Plan Act Funds

WEST POINT PUBLIC SCHOOL

WPPS Revenue

Intergovernmental

	FY 2021-2022	FY 2022-2023	Difference
Federal Aid for Public School	$ 330,672	$ 330,672	$ -0-
Local Aid (Town)	$ 4,448,696	$ 4,448,696	$ -0-
State School Aid	$ 6,115,262	$ 8,168,393	$2,053,131
Total	$ 10,894,630	$ 12,947,761	$2,053,131

Other Revenue

	FY 2021-2022	FY 2022-2023	Difference
Tuition and Other School Revenue	$ 493,675	$ 493,675	$ -0-
Total	$ 493,675	$ 493,675	$ -0-

Total WPPS Revenue	$ 11,388,305	$ 13,441,436	$2,053,131

WEST POINT PUBLIC SCHOOL

WPPS Expenditures

	FY 2021-2022	FY 2022-2023	Difference
Instruction	$ 9,293,444	$ 9,918,867	$ 625,423
Admin/Attendance/Health	$ 527,902	$ 554,297	$ 26,395
Pupil Transportation	$ 273,664	$ 287,347	$ 13,683
School Food Services	$ 172,639	$ 181,271	$ 8,632
Operations/Maintenance	$ 1,093,344	$ 1,147,986	$ 54,642
Facilities/Architect	$ -0-	$ 1,324,831	$ 1,324,831
Debt Service	$ 27,312	$ 26,837	$ (475)
TOTAL	$ 11,388,305	$ 13,441,436	$ 2,053,131

Water Fund Revenues

Water Utility Revenues

	Amended FY 2021-2022	FY 2022-2023	Difference
Water Service Charges	$ 620,000	$ 620,000	$ -0-
Penalties	$ 45,000	$ 45,000	$ -0-
Water Connection Fees	$ 1,500	$ 1,500	$ -0-
Facility Fees	$ 10,500	$ 10,500	$ -0-
Volunteer Water Service On/Off	$ 2,500	$ 2,500	$ -0-
Water Meter Purchase	$ 1,500	$ 1,500	$ -0-
Water Cut-Off Non-Payment	$ 6,500	$ 6,500	$ -0-
Water Court Fees	$ 500	$ -0-	$ (500)
Transfer in from Water Fund	$ 228,214	$ 185,193	$ (43,021)
Transfer in from CIP	$ 30,000	$ -0-	$ (30,000)
TOTAL	$ 946,214	$ 872,693	$ (73,521)

Water Fund

TOWN WATER RATES

	FY 2021-2022	FY 2022-2023	Difference
Minimum Rate Bi-Monthly	$ 44.90	$ 44.90	$ -0-
Per 1,000 over Minimum	$ 5.70	$ 5.70	$ -0-
Bulk Rate per 1,000	$ 8.00	$ 8.00	$ -0-

Water Fund Expenditures

Water Utility Expenditures

	Amended FY 2021-2022	FY 2022-2023	Difference
Billing and Collections	$ 72,136	$ 73,734	$ 1,598
Water Supply	$ 120,500	$ 121,000	$ 500
Water Distribution	$ 304,842	$ 297,955	$ (6,887)
Light Duty Vehicle	$ 60,000	$ 30,000	$ (30,000)
Heavy Duty/Dump Truck	$ 50,000	$ -0-	$ (50,000)
Reimbursement to General	$ 124,736	$ 136,004	$ 11,268
Repayment of Capital Expense	$ 159,000	$ 159,000	$ -0-
Transfer to Water Emergency	$ 25,000	$ 25,000	$ -0-
Transfer to Water Replacement	$ 25,000	$ 25,000	$ -0-
Transfer Groundwater Withdrawal	$ 5,000	$ 5,000	$ -0-
Expenditures	$ 946,214	$ 872,693	$ (73,521)

SOLID WASTE

	Amended FY 2021-2022	FY 2022-2023	Difference
Solid Waste Charges	$ 181,000	$ 181,000	$ -0-
Recycling (CoMix)	$ 2,000	$ 2,000	$ -0-
Transfer in from Fund Balance	$ 9,442	$ 48,742	$ 39,300
Total Revenues	$ 192,442	$ 231,742	$ 39,300

	Amended FY 2021-2022	FY 2022-2023	Difference
Solid Waste Collection	$ 172,442	$ 181,742	$ 9,300
Fleet Replacement Payment	$ 20,000	$ 20,000	$ -0-
Light Duty Vehicle	$ -0-	$ 30,000	$ 30,000
Total Expenditures	$ 192,442	$ 231,742	$ 39,300

SOLID WASTE

TOWN SOLID WASTE RATES

	FY 2021-2022	FY 2022-2023	Difference
Bi-Monthly Residential	$ 20.00	$ 20.00	$ -0-
Bi-Monthly Commercial	$ 27.00	$ 27.00	$ -0-

Summary

<u>Proposed Budget FY 2022-2023</u>

General Fund	**Fund 1**	**$ 9,735,941**
CIP Fund	**Fund 33**	**$ 573,000**
ARPA Fund	**Fund 609**	**$ 1,505,200**
School Fund	**Fund 21**	**$ 13,441,436**
Water Fund	**Fund 41**	**$ 872,693**
Solid Waste Fund	**Fund 420**	**$ 231,742**
Transfer to School Fund	***Fund 21***	**$(4,448,696)**
Transfer from Water Fund	***Fund 41***	**$(295,004)**
Transfer to CIP	***Fund 33***	**$(573,000)**
	Total Town Budget	**$ 21,043,312**

Questions?

Please contact the Town Manager with any questions, concerns or comments about this budget presentation:

John B. Edwards, Jr.
Town Manager
Town of West Point
PO Box 152
802 Main Street
West Point VA 23181
(804) 843-3330
jedwards@west-point.va.us
www.west-point.va.us

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2022-2023
FUND 1 (GENERAL), FUND 33 (CIP) AND FUND 609 (ARPA)

GL #	DESCRIPTION	FY 20-21 Budget Figure	ACTUAL	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amount of Inc. / Dec.	%
FUND 1	**TOWN REVENUES**									
11010-	REAL ESTATE TAXES	$ 2,233,360	$ 2,079,843	$ 153,517	$ 2,115,000	$ 2,156,008	$ (41,008)	$ 2,219,660	$ 104,660	5
11020-	PUBLIC SERVICE TAX	$ 120,000	$ 102,299	$ 17,701	$ 120,000	$ 9,817	$ 110,183	$ 120,000	$ -	0
11030-	PERSONAL PROPERTY TAXES	$ 565,253	$ 619,045	$ (53,792)	$ 617,385	$ 752,183	$ (134,798)	$ 1,110,663	$ 493,278	80
11030-8888	PPTRA TAX RELIEF FROM STATE	$ 366,550	$ 366,550	$ -	$ 366,550	$ 366,550	$ -	$ 366,550	$ -	0
11040-	MACHINERY AND TOOLS TAX	$ 3,360,000	$ 3,416,132	$ (56,132)	$ 3,416,000	$ 3,505,913	$ (89,913)	$ 3,515,870	$ 99,870	3
11060-	PENALTIES/ INTEREST	$ 40,000	$ 60,112	$ (20,112)	$ 40,000	$ 43,226	$ (3,226)	$ 40,000	$ -	0
12010-	LOCAL SALES AND USE TAX	$ 300,000	$ 425,271	$ (125,271)	$ 320,000	$ 151,378	$ 168,622	$ 320,000	$ -	0
12020-	CONSUMER UT TAX / NATURAL GAS	$ 155,000	$ 165,265	$ (10,265)	$ 155,000	$ 65,370	$ 89,630	$ 155,000	$ -	0
12030-	BUSINESS LICENSES	$ 180,000	$ 196,051	$ (16,051)	$ 200,000	$ 5,409	$ 194,591	$ 200,000	$ -	0
12050-	MOTOR VEHICLE LICENSES	$ 50,000	$ 53,684	$ (3,684)	$ 50,000	$ 47,186	$ 2,814	$ -	$ (50,000)	(100)
12060-	BANK FRANCHISES TAX	$ 60,000	$ 88,177	$ (28,177)	$ 70,000	$ -	$ 70,000	$ 70,000	$ -	0
12070-	LIC AGENT PAYMENTS	$ 45,000	$ 55,352	$ (10,352)	$ 40,000	$ 26,470	$ 13,530	$ 40,000	$ -	0
12100-	MEALS TAX	$ 300,000	$ 322,795	$ (22,795)	$ 300,000	$ 151,143	$ 148,857	$ 300,000	$ -	0
13030-	PERMITS & OTHER LICENSES	$ 39,700	$ 39,335	$ 365	$ 34,700	$ 16,324	$ 18,376	$ 34,700	$ -	0
14010-	FINES AND FORFITURES	$ 25,000	$ 42,513	$ (17,513)	$ 25,000	$ 40,456	$ (15,456)	$ 50,000	$ 25,000	100
15010-	INTEREST C&F GENERAL ACCT	$ 75,000	$ 26,918	$ 48,082	$ 30,000	$ 43,543	$ (13,543)	$ 30,000	$ -	0
15020-0002	SALE OF CEMETERY PLOTS	$ 19,484	$ 10,050	$ 9,434	$ 10,000	$ 8,500	$ 1,500	$ 10,000	$ -	0
15020-0003	SALE OF TOWN PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ 378,000	$ 378,000	0
16120-	CHESTY PULLER RUN	$ 12,400	$ 8,160	$ 4,240	$ 12,000	$ 2,046	$ 9,954	$ 12,000	$ -	0
16140-	150TH ANNIVERSARY	$ -	$ 4,480	$ (4,480)	$ -	$ 260	$ (260)	$ -	$ -	0
18990-	MISCELLANEOUS REVENUE	$ 15,000	$ 4,867	$ 10,133	$ 15,000	$ 108,377	$ (93,377)	$ 15,000	$ -	0
22010-0005	VA COMMISSION OF ARTS (MATCH)	$ 4,500	$ 4,500	$ -	$ 4,500	$ 4,500	$ -	$ 4,500	$ -	0
22010-0006	ROLLING STOCK TAX	$ -	$ 6,158	$ (6,158)	$ 6,000	$ 6,064	$ (64)	$ 6,000	$ -	0
22010-0010	GAMES OF SKILL	$ -	$ 288	$ (288)	$ -	$ -	$ -	$ -	$ -	0
22020-0010	ASSET FORFEITURE- STATE	$ -	$ 93	$ (93)	$ -	$ -	$ -	$ -	$ -	0
24010-0001	LAW ENFORCEMENT GRANTS	$ 9,891	$ -	$ 9,891	$ -	$ -	$ -	$ -	$ -	0
24010-0003	599 FUND GRANT	$ 73,388	$ 85,124	$ (11,736)	$ 73,388	$ 39,540	$ 33,848	$ 73,388	$ -	0

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2022-2023
FUND 1 (GENERAL), FUND 33 (CIP) AND FUND 609 (ARPA)

GL #	DESCRIPTION	FY 20-21 Budget Figure	ACTUAL	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amount of Inc. / Dec.	%
	TOWN REVENUES									
24010-0004	PUBLIC SAFETY SER. REIMB.	$ 10,000	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	$ 10,000	$ -	0
24010-0009	STATE COMMUNICATIONS TAX (911	$ 70,000	$ 65,503	$ 4,497	$ 70,000	$ 25,719	$ 44,281	$ 70,000	$ -	0
24020-	FIRE DEPARTMENT GRANTS	$ 11,443	$ 15,000	$ (3,557)	$ 11,443	$ -	$ 11,443	$ 11,443	$ -	0
41050-0001	TRANSFER IN FROM FUND BALANCE	$ 338,368	$ -	$ 338,368	$ 1,030,974	$ -	$ 1,030,974	$ 109,853	$ (921,121)	(89)
41050-0041	TRANSFER FROM WATER TO GENEF	$ 285,532	$ 285,532	$ -	$ 283,736	$ -	$ 283,736	$ 295,004	$ 11,268	4
41050-0601	TRANSFER FROM DARE ACCOUNT			$ -	$ 5,000	$ -	$ 5,000	$ -	$ (5,000)	(100)
41050-9997	TRANSFER FROM KW - PAVILION	$ 150,268	$ 150,268	$ -	$ -	$ -	$ -	$ -	$ -	0
41050-9999	TRANSFER FROM KW COUNTY	$ 155,000	$ 159,687	$ (4,687)	$ 164,768	$ -	$ 164,768	$ 168,310	$ 3,542	2
	TOTALS FOR FUND 1	*$ 9,070,137*	*$ 8,869,052*	*$ 201,085*	*$ 9,596,444*	*$ 7,575,982*	*$ 2,020,462*	*$ 9,735,941*	*$ 139,497*	1
FUND 33	**TOWN REVENUES**									
15010-0002	TRANSFER IN FROM GENERAL FUNI	$ 966,127	$ 660,968	$ 305,159	$ 649,057	$ -	$ 649,057	$ 573,000	$ (76,057)	(12)
15010-0003	TRANSFER IN FROM FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0
	TOTALS FOR FUND 33	*$ 966,127*	*$ 660,968*	*$ 305,159*	*$ 649,057*	$ -	*$ 649,057*	*$ 573,000*	*$ (76,057)*	(12)
FUND 609	**TOWN REVENUES**									
15010-0002	TRANSFER FROM STATE	$ -	$ -	$ -	$ 763,604	$ -	$ 763,604	$ 1,505,200	$ 741,596	97
	TOTALS FOR FUND 609	*$ -*	*$ -*	*$ -*	*$ 763,604*	$ -	*$ 763,604*	*$ 1,505,200*	*$ 741,596*	*97*
	TOTAL REVENUES	**$ 10,036,264**	**$ 9,530,020**	**$ 506,244**	**$ 11,009,105**	**$ 7,575,982**	**$ 3,433,123**	**$ 11,814,141**	*$ 805,036*	7

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2022-2023
FUND 1 (GENERAL), FUND 33 (CIP) AND FUND 609 (ARPA)

GL #	DESCRIPTION	FY 20-21 Budget Figure	Actual	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amount of Inc. / Dec.	%
FUND 1	**TOWN EXPENSES**									
11010-	TOWN COUNCIL	59,800	45,318	14,482	$ 58,400	20,109	38,291	$ 70,900	$ 12,500	21
12010-	TOWN MANAGER	261,177	288,795	(27,618)	$ 278,017	148,524	129,493	$ 382,269	$ 104,252	37
12130-	TOWN TREASURER	254,405	259,672	(5,267)	$ 263,927	121,509	142,418	$ 273,981	$ 10,054	4
12160-	HUMAN RESOURCES	97,527	109,265	(11,738)	$ 125,569	52,399	73,170	$ 113,944	$ (11,625)	(9)
30310-	PUBLIC SAFETY COURT APP COU	2,000	240	1,760	$ 2,000	120	1,880	$ 500	$ (1,500)	(75)
30320-	FIRE & RESCUE	150,000	150,000	-	$ 190,000	125,000	65,000	$ 361,607	$ 171,607	90
30330-	EMERGENCY COMMUNICATIONS	41,100	41,216	(116)	$ 41,100	40,413	687	$ 41,200	$ 100	0
30340-	EMERGENCY MANAGEMENT	10,000	3,514	6,486	$ 15,000	6,922	8,078	$ 15,000	$ -	0
31700-	POLICE DEPARTMENT	775,198	798,439	(23,241)	$ 900,536	443,580	456,956	$ 981,838	$ 81,302	9
40330-	BUILDING OFFICIAL	77,774	79,787	(2,013)	$ 88,544	34,222	54,322	$ 92,062	$ 3,518	4
40340-	COMMUNITY DEVELOPMENT	153,176	155,258	(2,082)	$ 159,908	70,479	89,429	$ 169,855	$ 9,947	6
40350-	ECONOMIC DEVELOPMENT	138,700	87,131	51,569	$ 123,700	22,031	101,669	$ 123,700	$ -	0
41010-	PUBLIC WORKS	231,895	241,403	(9,508)	$ 255,854	115,408	140,446	$ 276,585	$ 20,731	8
41020-	STREETS / ALLEYS	340,971	276,503	64,468	$ 354,123	133,624	220,499	$ 356,964	$ 2,841	1
43020-	GENERAL PROPERTIES	273,770	257,744	16,026	$ 284,266	128,386	155,880	$ 301,726	$ 17,460	6
70710-	LIBRARY	16,000	10,032	5,968	$ 16,000	3,881	12,119	$ 16,000	$ -	0
71080-	CEMETERY	40,300	36,000	4,300	$ 40,300	15,366	24,934	$ 40,300	$ -	0
71090-	NON-DEPARTMENTAL	883,331	650,182	233,149	$ 1,318,615	381,096	937,519	$ 1,065,514	$ (253,101)	(19)
71500-	CHESTY PULLER 10K	22,850	2,336	20,514	$ 22,850	20,911	1,939	$ 22,850	$ -	0
71600-	150TH ANNIVERSARY	15,000	13,910	1,090	$ -	-	-	$ -	$ -	0
81100-	PLANNING COMMISSION	4,600	1,063	3,537	$ 4,600	350	4,250	$ 4,600	$ -	0
81400-	BOARD OF ZONING APPEALS	1,350	463	887	$ 1,450	100	1,350	$ 1,450	$ -	0
81600-	WETLANDS BOARD	1,400	1,064	336	$ 1,400	107	1,293	$ 1,400	$ -	0
90000-0001	OPERATING TRANSFER-SCHOOL	4,556,845	4,556,845	-	$ 4,676,285	2,350,000	2,326,285	$ 4,448,696	$ (227,589)	(5)
93000-0033	TRANSFER TO CIP FUND	660,968	660,968	-	374,000	-	374,000	$ 573,000	$ 199,000	53
	TOTALS FOR FUND 1	*$ 9,070,137*	*8,727,148*	*342,989*	*9,596,444*	*4,234,537*	*5,361,907*	*$ 9,735,941*	*$ 665,804*	1

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2022-2023
FUND 1 (GENERAL), FUND 33 (CIP) AND FUND 609 (ARPA)

GL #	DESCRIPTION	FY 20-21 Budget Figure	Actual	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amount of Inc. / Dec.	%
FUND 33	**TOWN EXPENSES**									
43020-7039	SCHOOL FACILITIES	105,000	175,695	(70,695)	$ 150,057	-	150,057	$ 105,000	$ (45,057)	(30)
43020-7058	BIKE TRAIL IMPROVEMENTS	-	-	-	$ 25,000	-	25,000	$ -	$ (25,000)	(100)
43020-7070	RIVERWALK PARK/C.PULLER PAV	200,000	480,802	(280,802)	$ 150,000	8,697	141,303	$ -	$ (150,000)	(100)
43020-7071	PROPERTY ACQUISTION	-	45,584	(45,584)	$ -	-	-	$ -	$ -	0
43020-7073	PUBLIC WORKS - ELECTRICAL UF	50,000	-	50,000	$ 50,000	-	50,000	$ -	$ (50,000)	(100)
43020-7074	SIDEWALKS - PRELIM ENGINEERI	50,000	-	50,000	$ -	-	-	$ -	$ -	0
43020-7075	TOWN HALL RELOCATION	-	105,628	(105,628)	$ 100,000	6,365	93,635	$ -	$ (100,000)	(100)
43020-7076	POLICE / LIBRARY RELOCATION							$ 378,000		
51070-7034	VEHICLE / REPLACEMENT	25,000	25,000	-	$ 25,000	-	25,000	$ 25,000	$ -	0
51070-7037	LIGHT DUTY VEHICLE REPLACEM	30,000	-	-	$ 65,000	58,871	6,129	$ 65,000	$ -	0
51070-7039	HEAVY DUTY/MULTI PURPOSE VE	-	(162)	162	$ -	-	-	$ -	$ -	0
51070-7043	POLICE VEHICLE /REPLACEMENT	34,000	-	34,000	$ 34,000	34,698	(698)	$ -	$ (34,000)	(100)
51070-7046	SERVER UPGRADE	-	8,717	-	$ -	-	-	$ -	$ -	0
51070-7047	SKID STEER LOADER	16,700	16,642	-	$ -	-	-	$ -	$ -	0
51070-7048	HEAVY DUTY/DUMP TRUCK	-	-	-	$ 50,000	-	50,000	$ -	$ (50,000)	(100)
	TOTALS FOR FUND 33	*$ 510,700*	*857,906*	*(368,547)*	*649,057*	*108,631*	*540,426*	*573,000*	*$ (76,057)*	*(12)*
FUND 609	**TOWN EXPENSES**									
94100-6001	ARPA PURCHASES	-	-	-	$ 763,604	170,230	593,374	$ 1,505,200	$ 741,596	97
	TOTALS FOR FUND 609	*$ -*	*$ -*	*$ -*	*$ 763,604*	*$ 170,230*	*$ 593,374*	*$ 1,505,200*	*$ 741,596*	*97*
	TOTAL EXPENSES	**$ 9,580,837**	**$ 9,585,054**	**$ (25,558)**	**$ 11,009,105**	**$ 4,513,398**	**$ 6,495,707**	**$ 11,814,141**	$ 805,036	23
	TOTAL REVENUES (FROM 22-23 BUDGET REV)							**$ 11,814,141**		
				DIFFERENCE				**$ -**		

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2022-2023
FUND 41 (WATER)

FUND 41	GL #	DESCRIPTION	FY 20-21 Budget Figure	ACTUAL	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amount of Inc. /Dec.	%
		TOWN REVENUES									
	16110-0001	WATER SERVICE CHARGES	$ 721,721	$ 461,724	259,997	$ 620,000	209,472	410,528	$ 620,000	$ -	0
	16110-0003	PENALTIES	$ 54,000	$ 41,167	12,833	$ 45,000	17,153	27,847	$ 45,000	$ -	0
	16120-	CONNECTION FEES	$ 21,400	$ 15,807	5,593	$ 22,500	7,053	15,447	$ 22,500	$ -	0
	16190-	OTHER OPERATING CHARGES	$ 1,000	$ 268	732	$ 500	-	500	$ -	$ (500)	(100)
	41050-0002	TRANSFER IN FROM WATER FUND R	58,755	$ -	58,755	$ 228,214	-	228,214	$ 185,193	$ (43,021)	(19)
	41050-0003	TRANSFER IN FROM CIP	-	$ -		$ 30,000	-	30,000	$ -	$ (30,000)	(100)
		TOTAL REVENUES	***856,876***	***$ 518,966***	***$ 337,910***	***$ 946,214***	***$ 233,678***	***$ 712,536***	***872,693***	*$ (73,521)*	*(8)*

FUND 41	GL #	DESCRIPTION	FY 20-21 Budget Figure	ACTUAL	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amount of Inc. /Dec.	%
		TOWN EXPENSES									
	51020-	BILLING AND COLLECTIONS	$ 70,054	$ 72,251	$ (2,197)	$ 72,136	$ 35,683	$ 36,453	$ 73,734	$ 1,598	2
	51030-	WATER SUPPLY PRODUCTION	$ 119,000	$ 119,890	$ (890)	$ 120,500	$ 45,642	$ 74,858	$ 121,000	$ 500	0
	51040-	WATER DIST MAINT/ OPER	$ 280,590	$ 297,349	$ (16,759)	$ 304,842	$ 135,786	$ 169,056	$ 297,955	$ (6,887)	(2)
	51330-7037	LIGHT DUTY VEHICLE	$ 30,000	$ -	$ 30,000	$ 60,000	$ -	$ 60,000	$ 30,000	$ (30,000)	(50)
	51330-7047	SKID STEER LOADER	$ 16,700	$ 16,642	$ 58	$ -	$ -	$ -	$ -	$ -	0
	51330-7048	HEAVY DUTY/DUMP TRUCK	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000	$ -	$ (50,000)	(100)
	99041-0001	REIMB. TO THE GENERAL FUND	$ 126,532	$ 126,532	$ -	$ 124,736	$ -	$ 124,736	$ 136,004	$ 11,268	9
	99041-0009	REPAYMENT OF CAPITAL EXPENSE	$ 159,000	$ 159,000	$ -	$ 159,000	$ -	$ 159,000	$ 159,000	$ -	0
	99041-0011	TRANSFER TO WT EMERGENCY RES	$ 25,000	$ 25,000	$ -	$ 25,000	$ -	$ 25,000	$ 25,000	$ -	0
	99041-0012	TRANSFER TO WT REPLACEMENT/FI	$ 25,000	$ 25,000	$ -	$ 25,000	$ -	$ 25,000	$ 25,000	$ -	0
	99041-0014	TRANSFER GROUND WATER WITHDI	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	0
		TOTAL EXPENSES	***$ 856,876***	***$ 846,664***	***$ 10,212***	***$ 946,214***	***$ 217,111***	***$ 729,103***	***$ 872,693***	*$ (73,521)*	(8)

DIFFERENCE -

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2022-2023
FUND 420 (SOLID WASTE)

	GL #	DESCRIPTION	FY 20-21 Budget Figure	ACTUAL	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amt of Inc. /Dec.	%
FUND 420		**TOWN REVENUES**									
	16110-0001	SOLID WASTE CHARGES	$ 180,000	$ 179,570	430	181,000	76,176	104,824	$ 181,000	$ -	0
	16130-0002	RECYCLING (COMIX)	$ 2,000	$ 6,060	(4,060)	2,000	2,687	(687)	$ 2,000	$ -	0
	42050-0002	TRANSFER IN FROM FUND BALANCE	26,735	$ -	26,735	9,442	-	9,442	$ 48,742	$ 39,300	416
		TOTAL REVENUES	***208,735***	***$ 185,630***	***$ 23,105***	***$ 192,442***	***$ 78,863***	***$ 113,579***	***231,742***	*$ 39,300*	*20*

	GL #	DESCRIPTION	FY 20-21 Budget Figure	ACTUAL	DIFFERENCE	FY 21-22 Budget Figure	As of Nov-21	DIFFERENCE	FY 22-23 RECOMMEND	Amt of Inc. /Dec.	%
FUND 420		**TOWN EXPENSES**									
	42030-	SOLID WASTE COLLECTION	$ 172,035	$ 164,788	$ 7,247	$ 172,442	$ 73,704	$ 98,738	$ 181,742	$ 9,300	5
	99041-0008	FLEET REPLACEMENT PAYMENT	$ 20,000	$ 20,000	$ -	$ 20,000	$ -	$ 20,000	$ 20,000	$ -	0
	99041-0013	HEAVY DUTY/MULTI VEHICLE	$ -	$ (162)	$ 162	$ -	$ -	$ -	$ -	$ -	0
	99041-7037	LIGHT DUTY VEHICLE	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000	0
	99041-7047	SKID STEER LOADER	$ 16,700	$ 16,642	$ 58	$ -	$ -	$ -	$ -	$ -	0
		TOTAL EXPENSES	***$ 208,735***	***$ 201,268***	***$ 7,467***	***$ 192,442***	***$ 73,704***	***$ 118,738***	***$ 231,742***	*$ 39,300*	*20*

DIFFERENCE -

B U D G E T   R E V E N U E

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
FUND #-001								
11010	** REAL PROPERTY TAXES **							
011010-2007	2007 REAL ESTATE TAXES	-444		-61				
011010-2008	2008 REAL ESTATE	-1,419		-478				
011010-2009	2009 REAL ESTATE TAX	-905		-406				
011010-2010	2010 REAL ESTATE TAX	-1,419		-705				
011010-2011	2011 REAL ESTATE TAX	-1,748	-3,764	-902		-863		
011010-2012	2012 REAL ESTATE TAX	-3,707	-4,637	-651		-1,786		
011010-2013	2013 REAL ESTATE TAX	-1,253	-3,085	-183		-753		
011010-2014	2014 REAL ESTATE TAX	-6,005	-8,022	-679		-1,842		
011010-2015	2015 REAL ESTATE TAX	-756	-7,366	-870		-1,871		
011010-2016	2016 REAL ESTATE TAX	-1,999	-18,329	-958		-3,776		
011010-2017	2017 REAL ESTATE TAX	-15,436	-18,442	-3,748		-3,246		
011010-2018	2018 REAL ESTATE TAX	-2,174,044	-30,111	-11,622		-3,559		
011010-2019	2019 REAL ESTATE TAX		-2,200,704	-23,727		-5,339		
011010-2020	2020 REAL ESTATE TAX			-2,034,853		-9,592		
011010-2021	2021 REAL ESTATE TAX				-2,115,000	-2,123,381		
011010-2022	2022 REAL ESTATE TAX						-2,219,660	-2,219,660
	--TOTAL DEPARTMENT--	-2,209,135	-2,294,460	-2,079,843	-2,115,000	-2,156,008	**-2,219,660**	**-2,219,660**
11020	** PUBLIC SERVICE CORPORATIO							
011020-0001	PUBLIC SVC TAX	-121,331	-113,187	-102,299	-120,000	-9,817	-120,000	-120,000
	--TOTAL DEPARTMENT--	-121,331	-113,187	-102,299	-120,000	-9,817	**-120,000**	**-120,000**
11030	** PERSONAL PROPERTY TAXES *							
011030-2014	2014 PERSONAL PROPERTY TAX	-94						
011030-2015	2015 PERSONAL PROPERTY TAX	-242		-63				
011030-2016	2016 PERSONAL PROPERTY TAX	-699	-85	-376				
011030-2017	2017 PERSONAL PROPERTY TAX	-11,515	-844	-345				
011030-2018	2018 PERSONAL PROPERTY TAX	-590,558	-12,527	-7,784		411		
011030-2019	2019 PERSONAL PROPERTY TAX		-556,230	-28,011		-1,631		
011030-2020	2020 PERSONAL PROPERTY TAX			-582,335		-5,848		
011030-2021	2021 PERSONAL PROPERTY TAX				-617,385	-745,115		
011030-2022	2022 PERSONAL PROPERTY TAX						-855,663	-1,110,663
011030-8888	PPTRA TAX RELIEF FROM STATE	-366,550	-366,550	-366,550	-366,550	-366,550	-366,550	-366,550
011030-9999	PERSONAL PROPERTY - PRIOR YE							
	--TOTAL DEPARTMENT--	-969,658	-936,236	-985,464	-983,935	-1,118,733	**-1,222,213**	**-1,477,213**
11040	** MACHINERY & TOOLS TAXES *							
011040-2018	2018 MACHINERY AND TOOLS	-3,002,271						
011040-2019	2019 MACHINERY AND TOOLS		-3,260,179					
011040-2020	2020 MACHINERY AND TOOLS			-3,416,132				
011040-2021	2021 MACHINERY AND TOOLS				-3,416,000	-3,505,913		
011040-2022	2022 MACHINERY AND TOOLS						-3,515,870	-3,515,870
	--TOTAL DEPARTMENT--	-3,002,271	-3,260,179	-3,416,132	-3,416,000	-3,505,913	**-3,515,870**	**-3,515,870**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
11060	** PENALTIES AND INTEREST **							
011060-0001	PENALTIES	-24,590	-28,842	-37,500	-40,000	-29,390	-40,000	-40,000
011060-0002	INTEREST	-22,423	-37,212	-22,612		-13,836		
	--TOTAL DEPARTMENT--	-47,013	-66,054	-60,112	-40,000	-43,226	**-40,000**	**-40,000**
12010	** LOCAL SALES & USE TAX **							
012010-0001	LOCAL SALES AND USE TAX	-331,314	-341,245	-425,271	-320,000	-151,378	-320,000	-320,000
	--TOTAL DEPARTMENT--	-331,314	-341,245	-425,271	-320,000	-151,378	**-320,000**	**-320,000**
12020	** CONSUMER UTILITY TAX **							
012020-0001	CONSUMER UTILITY TAX	-70,274	-70,831	-70,019	-70,000	-30,359	-70,000	-70,000
012020-0003	UTILITY CONSUMPTION TAX (BPO	-44,866	-44,865	-45,114	-45,000	-21,314	-45,000	-45,000
012020-0004	NATURAL GAS TAX	-44,465	-37,050	-50,132	-40,000	-13,697	-40,000	-40,000
	--TOTAL DEPARTMENT--	-159,605	-152,746	-165,265	-155,000	-65,370	**-155,000**	**-155,000**
12030	** BUSINESS LICENSES **							
012030-0001	BUSINESS LICENSES	-226,418	-209,565	-196,051	-200,000	-5,409	-200,000	-200,000
	--TOTAL DEPARTMENT--	-226,418	-209,565	-196,051	-200,000	-5,409	**-200,000**	**-200,000**
12050	** MOTOR VEHICLE LICENSES **							
012050-0001	MOTOR VEHICLE LICENSES	-53,848	-49,455	-53,684	-50,000	-47,186	-50,000	0
	--TOTAL DEPARTMENT--	-53,848	-49,455	-53,684	-50,000	-47,186	**-50,000**	**0**
12060	** BANK STOCK TAXES **							
012060-0001	BANK FRANCHISE FEES	-70,250	-78,512	-88,177	-70,000		-70,000	-70,000
	--TOTAL DEPARTMENT--	-70,250	-78,512	-88,177	-70,000	0	**-70,000**	**-70,000**
12070	** DEPT OF MOTOR VEHICLES **							
012070-0001	LIC AGENT PAYMENTS	-47,015	-43,272	-55,352	-40,000	-26,470	-40,000	-40,000
	--TOTAL DEPARTMENT--	-47,015	-43,272	-55,352	-40,000	-26,470	**-40,000**	**-40,000**
12100	** RESTAURANT TAXES **							
012100-0001	MEALS TAX	-320,366	-293,737	-322,795	-300,000	-151,143	-300,000	-300,000
	--TOTAL DEPARTMENT--	-320,366	-293,737	-322,795	-300,000	-151,143	**-300,000**	**-300,000**
13030	** PERMITS & OTHER LICENSES							
013030-0001	VARIANCE PERMITS			-400				
013030-0007	PLUMBING PERMIT	-1,415	-1,732	-2,920		-170		
013030-0008	BUILDING PERMITS	-23,617	-15,228	-17,451	-25,000	-7,028	-25,000	-25,000
013030-0009	ELECTRIAL PERMIT	-4,350	-3,935	-4,950		-1,560		
013030-0010	MECHANICAL PERMIT	-3,295	-3,935	-4,925		-1,065		
013030-0011	ZONING PERMITS	-7,150	-8,725	-8,725	-7,500	-6,475	-7,500	-7,500
013030-0012	ADVERTISING/ZONING PUBLIC HE				-2,200		-2,200	-2,200
013030-0013	PLAN REVIEW							
013030-0331	REVENUE PERMIT SURCHARGE	123	-113	36		-26		
	--TOTAL DEPARTMENT--	-39,704	-33,668	-39,335	-34,700	-16,324	**-34,700**	**-34,700**
14010	** FINES AND FORFEITURES **							
014010-0001	COURT FINES & FORFEITURES	-23,622	-18,167	-42,028	-25,000	-40,216	-50,000	-50,000
014010-0002	PARKING FINES	-725	-400	-375		-125		
014010-0003	ACCIDENT/DRIVING REPORTS REQ	-80	-65	-150		-70		
014010-0004	DMV STOP FEE	345	275	60		-25		
014010-0006	VEC PAYROLL ENFORCMENT FEE	-240	-60	-20		-20		
	--TOTAL DEPARTMENT--	-24,322	-18,417	-42,513	-25,000	-40,456	**-50,000**	**-50,000**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
15010	** INTEREST **							
015010-0001	INTEREST - C&F - OPERATING	-81,049	-76,593	-26,918	-30,000	-13,555	-30,000	-30,000
015010-0002	CD INTEREST EARNED (AUDIT 20		-55,122	-58,349		-29,988		
	--TOTAL DEPARTMENT--	-81,049	-131,715	-85,267	-30,000	-43,543	**-30,000**	**-30,000**
15020	** REVENUE FROM USE OF PROPE							
015020-0001	RENT OF TOWN PROP.SCHOOL	-13,277	-14,484					
015020-0002	SALE OF CEMETERY PLOTS	-12,500	-11,500	-10,050	-10,000	-8,500	-10,000	-10,000
015020-0003	SALE OF TOWN PROPERTY							-378,000
015020-0006	RENT FROM INTERNATIONAL TRAI	-159,085	-280,132					
	--TOTAL DEPARTMENT--	-184,862	-306,116	-10,050	-10,000	-8,500	**-10,000**	**-388,000**
16120	** CHESTY PULLER **							
016120-0006	CHESTY PULLER DONATIONS	-2,806	-52	-2,350	-1,500		-1,500	-1,500
016120-0007	CHESTY PULLER RUNNERS	-7,315	-4,640	-5,800	-10,500	-1,935	-10,500	-10,500
016120-0008	CHESTY PULLER T-SHIRT SALES			-10		-111		
	--TOTAL DEPARTMENT--	-10,121	-4,692	-8,160	-12,000	-2,046	**-12,000**	**-12,000**
16140	** 150TH TOWN ANNIVERSARY **							
016140-0001	150TH TOWN ANNIV DONATIONS		-4,400					
016140-0002	150TH TOWN ANNIV MERCHANDISE			-480				
016140-0003	150TH TOWN ANNIV REV PALMER'			-4,000		-260		
	--TOTAL DEPARTMENT--	0	-4,400	-4,480	0	-260	**0**	**0**
18030	** EXPENDITURE REFUNDS **							
018030-0001	EXPENDITURE REFUNDS		-18					
018030-0002	COMMUNITY ACTIVITIES	-722	-424					
	--TOTAL DEPARTMENT--	-722	-442	0	0	0	**0**	**0**
18990	** MISCELLANEOUS **							
018990-0001	MISCELLANEOUS	-6,124	-38,532	-5,293	-15,000	-102,530	-15,000	-15,000
018990-0098	NSF CHECK FEES	-350	-525	463		-625		
018990-6002	CREDIT CARD FEES			-37		-5,222		
018990-6016	POLICE PATCH PROJECT DONATIO	-10						
	--TOTAL DEPARTMENT--	-6,484	-39,057	-4,867	-15,000	-108,377	**-15,000**	**-15,000**
22010	** NON-CATEGORICAL AID **							
022010-0005	VA COMMISSION OF THE ARTS	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500	-4,500
022010-0006	ROLLING STOCK TAX		-6,323	-6,158	-6,000	-6,064	-6,000	-6,000
022010-0009	AUTO RENTAL TAX (AUDIT)							
022010-0010	GAMES OF SKILL			-288				
	--TOTAL DEPARTMENT--	-4,500	-10,823	-10,946	-10,500	-10,564	**-10,500**	**-10,500**
22020	** ASSET FORFEITURE **							
022020-0005	VA ATT GEN ASSET FORFEIT FED							
022020-0010	ASSET FORFEITURE- STATE	-3,303	-726	-93				
	--TOTAL DEPARTMENT--	-3,303	-726	-93	0	0	**0**	**0**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
24010	** LAW ENFORCEMENT GRANTS **							
024010-0001	LAW ENFORCEMENT GRANTS	-1,780						
024010-0003	599 FUND GRANT	-76,104	-79,072	-85,124	-73,388	-39,540	-73,388	-73,388
024010-0004	PUBLIC SAFETY SERVICES REIMB	-10,000	-10,000	-10,000	-10,000		-10,000	-10,000
024010-0006	911 WIRELESS BOARD FUNDING	-3,674						
024010-0009	STATE COMMUNICATIONS TAX 3-0	-74,348	-71,632	-65,503	-70,000	-25,719	-70,000	-70,000
	--TOTAL DEPARTMENT--	-165,906	-160,704	-160,627	-153,388	-65,259	**-153,388**	**-153,388**
24020	**FIRE DEPARTMENT GRANTS **							
024020-0001	FIRE DEPARTMENT GRANTS	-11,443	-12,041	-15,000	-11,443		-11,443	-11,443
	--TOTAL DEPARTMENT--	-11,443	-12,041	-15,000	-11,443	0	**-11,443**	**-11,443**
41050	** TRANSFERS **							
041050-0001	TRANSFER IN FROM FUND BALANC				-1,030,974			-109,853
041050-0002	TRANSFER IN FROM IDA/EDA	-2,500						
041050-0041	TRANSFER FROM WATER & SEWER	-272,250	-202,306	-285,532	-283,736		-295,004	-295,004
041050-0601	TRANSFER FROM DARE ACCOUNT				-5,000			
041050-9997	TRANSFER REV KW PAVILION		-99,732	-150,268				
041050-9999	TRANSFER REVENUE FROM KW COU	-155,310	-158,106	-159,687	-164,768		-168,310	-168,310
	--TOTAL DEPARTMENT--	-430,060	-460,144	-595,487	-1,484,478	0	**-463,314**	**-573,167**
	TOTAL FOR FUND 001	**-8,520,700**	**-9,021,593**	**-8,927,270**	**-9,596,444**	**-7,575,982**	**-9,043,088**	**-9,735,941**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
FUND #-033								
15010	** TRANSFERS **							
015010-0002	TRANSFER IN FROM GENERAL FUN	-348,500	-365,500	-660,968	-649,057		-195,000	-573,000
015010-0003	TRANSFER IN FROM FUND BALANC		-26,150					
015010-0014	MAGNOLIA SIDEWALK REVENUE SH	-79,752						
015010-0018	SIDEWALKS - PHASE II SAFE RO	-98,194						
015010-0032	UNSPENT FY 18 SCHOOL CIP FUN	-11,987						
015010-0099	TRANSFER FROM WATER FUND							
	TOTAL FOR FUND 033	**-538,433**	**-391,650**	**-660,968**	**-649,057**	**0**	**-195,000**	**-573,000**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
FUND #-041								
16110	** CHARGES FOR W/S SERVICES							
016110-0001	WATER SERVICE CHARGES AFTE	-681,852	-604,071	-461,658	-620,000	-209,472	-620,000	-620,000
016110-0002	SEWER SERVICE FEES		-89,471	-30,889		56,356		
016110-0003	PENALTY	-50,816	-50,909	-41,167	-45,000	-17,153	-45,000	-45,000
	--TOTAL DEPARTMENT--	-732,668	-744,451	-533,714	-665,000	-170,269	**-665,000**	**-665,000**
16120	** CONNECTION FEES **							
016120-0001	WATER CONNECTION FEES	-1,500	-1,000	-1,000	-1,500	-500	-1,500	-1,500
016120-0003	FACILITY FEES	-10,500	-7,000	-12,250	-10,500	-3,500	-10,500	-10,500
016120-0004	VOL REQ.WATER SERVICE ON/OFF	-2,109	-1,795	-978	-2,500	-198	-2,500	-2,500
016120-0005	WATER METER PURCHASE	-1,250	-1,250	-700	-1,500	-500	-1,500	-1,500
016120-0006	WATER CUTOFF NON-PAYMENT	-6,089	-5,766	-857	-6,500	-2,206	-6,500	-6,500
016120-0007	NSF CHECK FEES			-22		-149		
	--TOTAL DEPARTMENT--	-21,448	-16,811	-15,807	-22,500	-7,053	**-22,500**	**-22,500**
16190	** OTHER OPERATING CHARGES *							
016190-0001	MISC OPERATING CHARGES	3,246	1,827	-174				
016190-0003	WATER COURT FEES	-54		-54	-500			
016190-0004	VEC ENFORCEMENT ADMIN FEE	-260	-20	-40				
	--TOTAL DEPARTMENT--	2,932	1,807	-268	-500	0	**0**	**0**
41050	** TRANSFERS **							
041050-0002	TRANSFER FROM WT FUND BALANC				-228,214			-185,193
041050-0003	TRANSFER IN FROM CIP FUND BA				-30,000			
	--TOTAL DEPARTMENT--	0	0	0	-258,214	0	**0**	**-185,193**
	TOTAL FOR FUND 041	**-751,184**	**-759,455**	**-549,789**	**-946,214**	**-177,322**	**-687,500**	**-872,693**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
FUND #-420								
16110	** CHARGES FOR SOLID WASTE S							
016110-0001	SOLID WASTE CHARGES	-181,632	-182,995	-179,570	-181,000	-76,176	-181,000	-181,000
	--TOTAL DEPARTMENT--	-181,632	-182,995	-179,570	-181,000	-76,176	**-181,000**	**-181,000**
16130	** RECYCLING **							
016130-0002	RECYCLING (COMIX) (13)	-2,759	-2,919	-6,060	-2,000	-2,687	-2,000	-2,000
	--TOTAL DEPARTMENT--	-2,759	-2,919	-6,060	-2,000	-2,687	**-2,000**	**-2,000**
42050	** TRANSFERS **							
042050-0002	TRANSFER IN FROM SW FUND BAL				-9,442			-48,742
	--TOTAL DEPARTMENT--	0	0	0	-9,442	0	**0**	**-48,742**
	TOTAL FOR FUND 420	**-184,391**	**-185,914**	**-185,630**	**-192,442**	**-78,863**	**-183,000**	**-231,742**
		FY/2019	**FY/2020**	**FY/2021**	**BUDGETED FY/2022**	**AS OF 2021/11**	**DEPT REQUEST**	**ADMIN RECOMMEND**
FUND #-609								
15010	** REVENUES - ARPA PROGRAM **							
015010-0002	TRANSFER FROM STATE	0	0	0	-763,604	0	0	-1,505,200
	--TOTAL DEPARTMENT--	0	0	0	-763,604	0	**0**	**-1,505,200**
	TOTAL FOR FUND 609	**0**	**0**	**0**	**-763,604**	**0**	**0**	**-1,505,200**
	TOTAL ALL FUNDS	**-9,994,708**	**-10,358,612**	**-10,323,657**	**-12,147,761**	**-7,832,167**	**-10,108,588**	**-12,918,576**

		FY/2019	BUDGET FY/2020	EXPENSE FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
999	* EXP - FUND 001 - GENERAL *							
11010	** TOWN COUNCIL **							
011010-1114	COMPENSATION - MAYOR							
011010-3160	PROFESSIONAL SERVICES	37,113	33,213	36,193	40,000	15,077	40,000	50,000
011010-3500	PRINTING SERVICES	1,397	842	1,036	2,000	217	1,000	1,000
011010-3600	ADVERTISING	3,995	4,623	1,957	4,000	230	4,000	4,000
011010-5210	POSTAL SERVICE	390	377	165	400	39	400	400
011010-5540	TRAVEL EXPENSE	105	1,142		1,500		1,500	1,500
011010-5800	MISCELLANEOUS/MEETINGS/LUNCH	3,111	1,324	1,235	2,500	609	2,500	2,500
011010-5810	DUES & SUBSCRIPTIONS	2,196	2,221	1,982	2,500	2,295	2,500	2,500
011010-6001	SUPPLIES	1,431	440	583	1,000	192	1,000	1,000
011010-8102	FURNITURE & FIXTURES	10		59	1,500		500	500
011010-8103	COMMUNICATION EQUIPMENT	2,010	2,099	2,089	3,000	1,450	3,000	7,500
	--TOTAL DEPARTMENT--	51,758	46,281	45,299	58,400	20,109	**56,400**	**70,900**
12010	** TOWN MANAGER **							
012010-1113	SALARIES & WAGES	179,423	185,454	193,710	193,086	99,076	272,798	272,798
012010-1313	PART-TIME WAGES	12,980	14,821	35,313	14,836	17,362	11,440	11,440
012010-2100	FICA	14,908	15,552	17,891	15,906	9,068	21,744	21,744
012010-2210	PENSION PLAN	9,701	10,041	16,923	16,876	8,395	23,843	23,843
012010-2211	HYBRID DISABILITY					25	150	150
012010-2300	MEDICAL INSURANCE	6,456	6,456	6,768	6,768	4,472	13,416	13,416
012010-2400	LIFE INSURANCE	2,345	2,427	2,595	2,529	678	3,656	3,656
012010-2450	TOWN MANAGER ALLOWANCE(07-20						0	0
012010-2500	ICMA MATCH	4,775	5,328	7,532	5,155	3,329	10,450	10,450
012010-2501	HYBRID EMPLOYER MATCH						284	284
012010-2600	UNEMPLOYMENT INSURANCE	33	33	102	32	64	132	132
012010-2700	WORKMEN'S COMPENSATION	166	226	161	187	132	218	218
012010-2800	EMPLOYEE COMPENSATION	792	792	792	792	363	1,188	1,188
012010-3160	PROFESSIONAL SERVICES	2,921	753	583	10,000	243	10,000	10,000
012010-3500	PRINTING SERVICES	512	464	526	500	174	500	500
012010-5210	POSTAL SERVICES	260	271	220	300	22	250	250
012010-5230	TELEPHONE SERVICES	3,099	3,651	4,340	3,500	1,766	4,000	4,000
012010-5407	DATA PROCESSING EQUIPMENT		2,759	-1,586	500	890	1,000	1,000
012010-5530	TRAINING	631	823		1,000		1,000	1,000
012010-5540	TRAVEL EXPENSE	189	39		2,000		2,000	2,000
012010-5800	MISCELLANEOUS/MEETINGS/LUNCH	6	107	116	250		250	250
012010-5810	DUES & SUBSCRIPTIONS	1,640	2,440	1,675	1,600	1,079	2,000	2,000
012010-6001	OFFICE SUPPLIES	643	412	289	800	375	800	800
012010-6012	BOOKS & SUBSCRIPTIONS		5				0	0
012010-6014	OPERATING SUPPLIES	446	441	216	500	19	250	250
012010-8102	FURNITURE & FIXTURES				400	120	400	400
012010-8103	COMMUNICATION EQUIPMENT	640	749	629	500	263	500	500
	--TOTAL DEPARTMENT--	242,566	254,044	288,795	278,017	147,915	**382,269**	**382,269**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
12130	** TOWN TREASURER **							
012130-1114	SALARIES & WAGES	196,052	207,169	158,935	156,534	75,404	164,781	164,781
012130-1314	PART-TIME WAGES							
012130-2100	FICA	14,254	15,112	11,488	11,975	5,436	12,606	12,606
012130-2210	PENSION PLAN	10,338	9,430	13,811	13,681	6,001	14,402	14,402
012130-2211	HYBRID DISABILITY	168	234	325	159	141	339	339
012130-2300	MEDICAL INSURANCE	34,994	36,034	35,700	35,700	16,217	35,382	35,382
012130-2400	LIFE INSURANCE	2,472	2,279	2,114	2,051	552	2,208	2,208
012130-2500	ICMA MATCH	1,320	1,200	800	1,600		1,600	1,600
012130-2501	HYBRID EMPLOYER MATCH				270		641	641
012130-2600	UNEMPLOYMENT INSURANCE	44	32	103	32	6	106	106
012130-2700	WORKMEN'S COMPENSATION	139	130	112	141	95	132	132
012130-2800	EMPLOYEE COMPENSATION	1,469	1,436	1,584	1,584	726	1,584	1,584
012130-3120	PROFESSIONAL SERVICES	1,289	229	399	1,000	593	1,000	1,000
012130-3500	PRINTING SERVICES	3,115	2,879	2,085	3,900	1,385	3,900	3,900
012130-3600	ADVERTISING				200		200	200
012130-5210	POSTAL SERVICE	1,826	1,736	4,698	3,000	532	3,000	3,000
012130-5230	TELEPHONE SERVICE	2,934	2,929	3,100	2,800	1,434	2,800	2,800
012130-5402	DMV EXPENSES	3,654	4,130	4,039	5,000	1,552	4,500	4,500
012130-5406	DATA PROCESSING LEASE	665	746	782	2,000	880	2,000	2,000
012130-5530	TRAINING	25		620	500	725	1,000	1,000
012130-5540	TRAVEL EXPENSE	524			500		500	500
012130-5810	DUES & SUBSCRIPTIONS	467	284	1,111	1,000	625	1,000	1,000
012130-6001	OFFICE SUPPLIES	1,824	2,129	2,574	2,600	992	2,600	2,600
012130-6002	FINANCIAL INSTITUTION FEES	7,061	8,061	7,954	8,000	2,731	8,000	8,000
012130-8102	OFFICE EQUIPMENT		80		1,000		1,000	1,000
012130-8103	COMMUNICATION EQUIPMENT	698	1,120	498	700	175	700	700
012130-8107	DATA PROCESSING EQUIPMENT	10,415	12,601	6,840	8,000	4,408	8,000	8,000
	--TOTAL DEPARTMENT--	295,747	309,980	259,672	263,927	120,610	**273,981**	**273,981**
12160	** HUMAN RESOURCES **							
012160-1114	SALARIES & WAGES	60,133	62,349	69,557	63,951	31,725	68,364	68,364
012160-1314	PART-TIME WAGES							
012160-2100	FICA	4,331	4,501	5,042	4,892	2,269	5,230	5,230
012160-2210	PENSION PLAN	3,144	3,253	5,523	5,589	2,395	5,975	5,975
012160-2300	MEDICAL INSURANCE	9,198	9,198	9,642	9,642	4,447	9,702	9,702
012160-2400	LIFE INSURANCE	760	786	847	838	218	916	916
012160-2500	ICMA MATCH	400	400	400	400		400	400
012160-2600	UNEMPLOYMENT INSURANCE	9	8	26	8		26	26
012160-2700	WORKMEN'S COMPENSATION	25	-26	16	58	-17	55	55
012160-2750	FORM 720-ACA-PCORI FEE	149	154	178	200	187	200	200
012160-2800	EMPLOYEE COMPENSATION	396	396	396	396	182	396	396
012160-3120	PROFESSIONAL SERVICES	2,854	2,757	3,007	23,460	2,739	5,260	5,260
012160-3121	RISK MANAGEMENT	150	314	60	500	150	500	500
012160-3500	PRINTING SERVICES	828	826	698	600	366	600	600
012160-3600	ADVERTISING				100		100	100
012160-5210	POSTAL SERVICE	167	238	145	400	24	300	300

012160-5230	TELEPHONE SERVICE	708	1,357	1,166	1,475	761	1,655	1,655
012160-5406	DATA PROCESSING LEASE			782	1,000	880	1,000	1,000
012160-5530	TRAINING	444	80	50	1,000		1,000	1,000
012160-5540	TRAVEL EXPENSE	436	324		500		500	500
012160-5810	DUES & SUBSCRIPTIONS	585	353	696	810	269	860	860
012160-6001	OFFICE SUPPLIES	1,109	1,097	931	1,400	546	1,400	1,400
012160-6002	FINANCIAL INSTITUTION FEES	1,280	1,280	1,314	1,300	427	1,300	1,300
012160-8102	OFFICE EQUIPMENT				500	55	500	500
012160-8103	COMMUNICATION EQUIPMENT	1,077	1,140	330	450	113	400	400
012160-8107	DATA PROCESSING EQUIPMENT	8,416	8,985	8,459	6,000	4,408	7,205	7,205
012160-8202	FURNITURE AND FIXTURES				100		100	100
	--TOTAL DEPARTMENT--	96,599	99,770	109,265	125,569	52,144	**113,944**	**113,944**
		FY/2019	**FY/2020**	**FY/2021**	**BUDGETED FY/2022**	**AS OF 2021/11**	**DEPT REQUEST**	**ADMIN RECOMMEND**
30310	** PUBLIC SAFETY **							
030310-3160	COURT APP.COUNSEL/TOWN ORDIA	1,080	240	240	2,000	120	500	500
	--TOTAL DEPARTMENT--	1,080	240	240	2,000	120	**500**	**500**
30320	** FIRE DEPARTMENT **							
030320-1113	SALARIES & WAGES						78,946	78,946
030320-1313	PART-TIME WAGES						0	0
030320-2100	FICA						6,040	6,040
030320-2210	PENSION PLAN						6,900	6,900
030320-2300	MEDICAL INSURANCE						6,708	6,708
030320-2400	LIFE INSURANCE						1,058	1,058
030320-2500	ICMA MATCH						400	400
030320-2600	UNEMPLOYMENT INSURANCE						231	231
030320-2700	WORKMEN'S COMPENSATION						3,174	3,174
030320-2800	EMPLOYEE COMPENSATION						500	500
030320-3160	PROFESSIONAL SERVICES						5,000	5,000
030320-3500	PRINTING SERVICES						500	500
030320-5210	POSTAL SERVICES						250	250
030320-5230	TELEPHONE SERVICES						2,000	2,000
030320-5407	DATA PROCESSING EQUIPMENT						1000	1000
030320-5530	TRAINING						1,000	1,000
030320-5540	TRAVEL EXPENSE						500	500
030320-5800	MISCELLANEOUS/MEETINGS/LUNCH						150	150
030320-5810	DUES & SUBSCRIPTIONS						1,000	1,000
030320-6001	OFFICE SUPPLIES						400	400
030320-6012	BOOKS & SUBSCRIPTIONS						100	100
030320-6013	OPERATING SUPPLIES						250	250
030320-6014	FIRE DEPARTMENT COMPENSATION	130,000	130,000	130,000	130,000	65,000	184,000	184,000
030320-6015	FIRE DEPT CAPITAL CONTRIBUTI	20,000	20,000	20,000	60,000	60,000	60,000	60,000
030320-8102	FURNITURE & FIXTURES						1000	1000
030320-8103	COMMUNICATION EQUIPMENT						500	500
	--TOTAL DEPARTMENT--	150,000	150,000	150,000	190,000	125,000	**361,607**	**361,607**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
30330	** EMERGENCY COMMUNICATIONS							
030330-3312	KING WILLIAM SERVICES	40,000	40,000	40,000	40,000	40,000	40,000	40,000
030330-5230	TELEPHONE SERVICE (includes	1,069	1,183	1,216	1,100	413	1,200	1,200
	--TOTAL DEPARTMENT--	41,069	41,183	41,216	41,100	40,413	**41,200**	**41,200**
30340	** EMERGENCY MANAGEMENT **							
030340-3160	PROFESSIONAL SERVICES			3,250	2,500		2,500	2,500
030340-5530	TRAINING				2,500	829	2,500	2,500
030340-5540	TRAVEL EXPENSES				2,500		2,500	2,500
030340-6001	SUPPLIES				5,000		5,000	5,000
030340-8102	EQUIPMENT			264	2,500	6,093	2,500	2,500
	--TOTAL DEPARTMENT--	0	0	3,514	15,000	6,922	**15,000**	**15,000**
31700	** POLICE DEPARTMENT **							
031700-1139	SALARIES & WAGES	466,526	449,470	463,976	473,313	241,867	541,448	541,448
031700-1250	OVERTIME WAGES	38,910	39,227	43,561	27,500	26,076	40,000	40,000
031700-1300	PART-TIME WAGES - OFFICERS	3,546	2,076	4,670	10,669	2,000	10,842	10,842
031700-2100	FICA	37,151	36,058	37,886	39,128	19,322	45,310	45,310
031700-2210	PENSION PLAN VRS	23,678	24,275	39,863	41,368	19,067	47,323	47,323
031700-2300	MEDICAL INSURANCE	56,880	68,822	77,225	82,488	41,997	97,164	97,164
031700-2401	LIFE INSURANCE	5,718	5,909	6,107	6,200	1,759	7,255	7,255
031700-2500	ICMA MATCH	3,235	2,710	2,400	4,800		4,800	4,800
031700-2600	UNEMPLOYMENT INSURANCE	105	101	293	112	30	396	396
031700-2710	WORKERS COMPENSATION	9,691	10,698	13,422	18,858	13,859	22,034	22,034
031700-2800	EMPLOYEE COMPENSATION	1,188	1,545	1,300	4,752	644	4,752	4,752
031700-2900	ADDITIONAL POLICE OFFICER POSITION				62,755	132	0	0
031700-3160	PROFESSIONAL SERVICES OTHER	25,221	23,563	21,545	25,000	20,304	25,000	25,000
031700-3170	PAYMENT TO TRAINING ACADEMY	4,072	5,729	6,130	6,130	6,840	7,735	7,735
031700-3171	CAREER DEVELOPMENT	547			1,500		1,500	1,500
031700-3172	COMPUTER EQUIPMENT	716	2,267	5,808	8,000	5,876	6,800	6,800
031700-3310	REPAIR AND MAINTENANCE	10,553	18,111	9,960	12,000	9,353	22,742	22,742
031700-3600	ADVERTISING				300		300	300
031700-5210	POSTAL SERVICES	190	216	1,124	250	34	250	250
031700-5230	TELECOMMUNICATIONS	16,036	17,031	15,455	17,211	7,039	16,688	16,688
031700-5530	TRAVEL (SUBSISTENCE & LODGIN	38	1,170		1,500	-8	1,500	1,500
031700-5540	TRAVEL (CONVENTION & EDUCATI	969	200		1,000		1,000	1,000
031700-5810	DUES & ASSOCIATION MEMBERSHI	1,924	392	18	1,000		1,000	1,000
031700-6001	OFFICE SUPPLIES	5,934	5,297	6,411	6,030	2,983	6,500	6,500
031700-6008	VEHICLE FUEL	10,132	11,737	13,335	12,000	11,358	29,184	29,184
031700-6010	POLICE SUPPLIES	13,373	7,490	9,205	10,362	3,889	10,362	10,362
031700-6011	UNIFORMS & WEARING APPAREL	6,486	8,068	7,188	7,709	5,450	7,800	7,800
031700-6012	BOOKS & SUBSCRIPTIONS				1,000		1,000	1,000
031700-6014	OTHER OPERATING SUPPLIES	235	267	229	148	100	0	0
031700-8203	COMMUNICATION EQUIPMENT	1,743	1,822	2,076	2,293	985	2,293	2,293
031700-8207	NARCOTICS TASK FORCE		1,500	1,500	1,500	1,500	1,500	1,500
031700-8209	REGIONAL INTELLIGENCE	5,640	7,332	7,512	7,100		7,500	7,500

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
031700-8210	ALARM MONITORING FEES	240	240	240	360		360	360
031700-8211	AUXILARY OFFICERS EQUIP/TRAI		1,700		1,500		1,500	1,500
031700-8216	ASSET FORFEITURE EXPENSE (8-				1,700		3,000	3,000
031700-8220	DARE/COMMUNITY OUTREACH				3,000	85	5,000	5,000
	--TOTAL DEPARTMENT--	750,677	755,023	798,439	900,536	442,541	**981,838**	**981,838**
40330	** BUILDING OFFICIAL **							
040330-1113	SALARIES & WAGES	39,044	42,205	50,521	50,035	23,465	52,978	52,978
040330-1313	PART-TIME WAGES						0	0
040330-2100	FICA	2,803	3,229	3,865	3,828	1,795	4,053	4,053
040330-2210	PENSION PLAN	2,062	2,288	4,377	4,373	1,914	4,630	4,630
040330-2300	MEDICAL INSURANCE	8,856	6,456	6,768	6,768	3,075	9,558	9,558
040330-2400	LIFE INSURANCE	502	553	671	656	175	710	710
040330-2500	ICMA MATCH				400		400	400
040330-2600	UNEMPLOYMENT INSURANCE	18	8	26	8		26	26
040330-2700	WORKMEN'S COMPENSATION				430		461	461
040330-2800	EMPLOYEE COMPENSATION	363	396	396	396	182	396	396
040330-3160	PROFESSIONAL SERVICES	55	20,004	6,806	10,000		8,000	8,000
040330-3310	VEHICLE MAINTENANCE - REP	44	85	117	500		500	500
040330-3500	PRINTING SERVICE	377	357	292	400	126	300	300
040330-3600	ADVERTISING	25	229		400		250	250
040330-5210	POSTAL SERVICES	220	292	274	600	35	500	500
040330-5230	TELEPHONE SERVICES	3,393	2,480	2,293	3,000	1,176	3,000	3,000
040330-5407	DATA PROCESSING EQUIPMENT		1,242	1,268	700	518	700	700
040330-5530	TRAINING	1,765	1,413	331	750	693	800	800
040330-5540	TRAVEL EXPENSE	100	10		500	145	500	500
040330-5800	MISCELLANEOUS	64	59	25	250		250	250
040330-5810	DUES AND SUBSCRIPTIONS	191	207	108	400		400	400
040330-6001	OFFICE SUPPLIES	927	822	672	1,000	333	700	700
040330-6008	VEHICLE OPERATION-MAINT SE	321	404	342	1,000	239	1,000	1,000
040330-6012	BOOKS AND SUBSCRIPTIONS	463	91	232	750		600	600
040330-6014	OPERATING SUPPLIES			73	500		500	500
040330-8102	FURNITURE AND FIXTURES				300	100	250	250
040330-8103	COMMUNICATION EQUIPMENT	392	355	330	600	132	600	600
	--TOTAL DEPARTMENT--	61,985	83,185	79,787	88,544	34,103	**92,062**	**92,062**
40340	** COMMUNITY DEVELOPMENT **							
040340-1113	SALARIES & WAGES	89,557	92,717	98,323	94,154	45,863	99,700	99,700
040340-1313	PART-TIME WAGES						0	0
040340-2100	FICA	6,610	6,852	7,271	7,503	3,409	7,627	7,627
040340-2210	PENSION PLAN	4,813	4,982	8,338	8,229	3,631	8,714	8,714
040340-2300	MEDICAL INSURANCE	15,654	15,654	16,410	16,410	7,455	16,266	16,266
040340-2400	LIFE INSURANCE	1,163	1,204	1,278	1,234	334	1,336	1,336
040340-2500	ICMA MATCH	800	800	800	800		800	800
040340-2600	UNEMPLOYMENT INSURANCE	18	16	52	16	2	53	53
040340-2700	WORKMEN'S COMPENSATION	537	514	533	570	558	867	867
040340-2800	EMPLOYEE COMPENSATION	792	792	792	792	363	792	792

040340-3160	PROFESSIONAL SERVICES	5,820	7,000	7,699	7,000	3,500	7,000	7,000
040340-3310	VEHICLE MAINTENANCE	33			500		500	500
040340-3500	PRINTING SERVICES	910	1,135	1,063	2,000	403	2,000	2,000
040340-3600	ADVERTISING				500		500	500
040340-5210	POSTAL SERVICES	750	926	495	800	137	800	800
040340-5230	TELEPHONE SERVICES	3,508	2,929	3,048	6,000	1,477	6,000	6,000
040340-5407	DATA PROCESSING EQUIPMENT	3,556	4,328	4,741	3,000	568	3,000	6,500
040340-5530	TRAINING			405	1,600		1,600	1,600
040340-5540	TRAVEL EXPENSE	272			1,000		1,000	1,000
040340-5581	TOWN PARK EXPENSES (2016)	2,086	1,217	1,878	2,000	1,450	2,000	2,000
040340-5800	MISCELLANEOUS		49	68	100	99	100	100
040340-5810	DUES & SUBSCRIPTIONS	404	540	546	500		500	500
040340-6001	OFFICE SUPPLIES	1,558	1,534	917	1,500	761	1,500	1,500
040340-6008	VEHICLE OPERATION	1,411	20	113	500	20	500	500
040340-6009	VEHICLE FUEL	28	86	33	500	63	500	500
040340-6012	BOOKS & SUBSCRIPTIONS				500		500	500
040340-6014	OPERATING SUPPLIES	100		180	1,200	38	1,200	1,200
040340-8102	FURNITURE & FIXTURES	729	210		500		500	500
040340-8103	COMMUNICATION EQUIPMENT	256	280	275	500	125	500	500
	--TOTAL DEPARTMENT--	141,365	143,785	155,258	159,908	70,256	**166,355**	**169,855**
		FY/2019	**FY/2020**	**FY/2021**	**BUDGETED FY/2022**	**AS OF 2021/11**	**DEPT REQUEST**	**ADMIN RECOMMEND**
40350	** ECONOMIC DEVELOPMENT **							
040350-3160	PROFESSIONAL SERVICES	29,160	24,000	33,800	24,000	12,000	24,000	24,000
040350-3200	CONTRIBUTION/ECON DEV TOWN A	25,000	25,000	25,000	25,000		25,000	25,000
040350-3500	PRINTING SERVICES	246	255	193	200	100	200	200
040350-3600	ADVERTISING	2,070	4,010	4,830			0	0
040350-3602	MARKETING	19,872	22,777	31,406	70,000	8,800	70,000	70,000
040350-3603	FOOD TRUCKS BY THE RIVER	1,032	83	174	4,000	1,110	4,000	4,000
040350-4093	H.O.P.E. INITIATIVE		10,723	-8,363			0	0
040350-5210	POSTAL SERVICE	109	151	91	500	21	500	500
	--TOTAL DEPARTMENT--	77,489	86,999	87,131	123,700	22,031	**123,700**	**123,700**
41010	** PUBLIC WORKS **							
041010-1190	SALARIES & WAGES	140,292	143,819	157,268	153,239	71,849	164,046	164,046
041010-1290	OVERTIME WAGES	522		175	2,000		2,000	2,000
041010-1314	PART-TIME WAGES	1,735		1,425			0	0
041010-2100	FICA	10,732	10,848	11,995	11,876	5,397	12,703	12,703
041010-2210	PENSION PLAN	7,389	7,573	13,595	13,393	5,872	14,338	14,338
041010-2211	HYBRID DISABILITY PLAN	194	172	229	224	99	246	246
041010-2300	MEDICAL INSURANCE	22,110	20,765	23,178	23,178	10,530	22,974	22,974
041010-2400	LIFE INSURANCE	1,787	1,830	2,083	2,007	539	2,198	2,198
041010-2500	ICMA MATCH	800	800	800	1,200		1,200	1,200
041010-2501	HYBRID EMPLOYER MATCH						466	466
041010-2600	UNEMPLOYMENT INSURANCE	27	30	78	24	7	79	79
041010-2700	WORKMEN'S COMPENSATION	1,492	1,429	1,671	1,825	1,222	1,747	1,747
041010-2800	EMPLOYEE COMPENSATION	792	792	792	1,188	363	1,188	1,188

041010-3160	PROFESSIONAL SERVICES	3,905	3,050	2,060	12,500	8,843	12,500	12,500
041010-3320	VEHICLE REPAIR & MAINTENANCE	1,429	4,453	2,794	4,000	1,837	4,000	4,000
041010-3600	ADVERTISING	99			500		500	500
041010-5230	TELEPHONE SERVICE	4,549	4,941	5,095	5,200	2,550	6,100	6,100
041010-5530	TRAINING				500		500	500
041010-5540	TRAVEL EXPENSE				500		500	500
041010-6001	OFFICE SUPPLIES	2,018	1,426	1,235	1,800	271	1,800	1,800
041010-6008	VEHICLE FUEL	4,061	3,344	3,838	5,000	2,568	7,700	7,700
041010-6011	WEARING APPAREL	1,991	1,001	1,477	1,600	388	1,600	1,600
041010-6014	OTHER OPERATING SUPPLIES	1,430	1,781	2,724	2,000	886	2,000	2,000
041010-8102	FURNITURE & FIXTURES	200	154		500	184	500	500
041010-8103	COMMUNICATION EQUIPMENT	964	1,068	927	1,100	487	1,200	1,200
041010-8108	NEW EQUIPMENT/TOOL PURCHASE	4,839	10,386	5,139	6,500	772	10,500	10,500
041010-8109	SAFETY EQUIPMENT	904	2,288	2,825	4,000	383	4,000	4,000
	--TOTAL DEPARTMENT--	214,261	221,950	241,403	255,854	115,047	**276,585**	**276,585**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
41020	** STREETS & ALLEYS **							
041020-1190	SALARIES & WAGES	119,353	132,873	126,896	152,879	70,430	152,204	152,204
041020-1290	OVERTIME WAGES	1,565	255	1,057	3,000	981	3,000	3,000
041020-2100	FICA	8,712	9,775	9,409	11,925	5,311	11,874	11,874
041020-2210	PENSION PLAN	6,279	7,372	11,029	13,362	5,591	13,303	13,303
041020-2211	HYBRID DISABILITY PLAN	442	489	428	573	234	569	569
041020-2300	MEDICAL INSURANCE	30,790	32,470	30,936	36,858	16,745	36,534	36,534
041020-2400	LIFE INSURANCE	1,531	1,782	1,690	2,003	512	2,040	2,040
041020-2500	ICMA MATCH				2,000		2,000	2,000
041020-2501	HYBRID EMPLOYER MATCH				970		1,078	1,078
041020-2600	UNEMPLOYMENT INSURANCE	55	60	100	40	44	132	132
041020-2700	WORKMEN'S COMPENSATION	5,830	5,346	4,439	8,233	3,595	7,800	7,800
041020-2800	EMPLOYEE COMPENSATION	463	396	611	1,980	544	1,980	1,980
041020-3101	MOSQUITO CONTROL	4,447	3,392	3,495	7,200		7,200	7,200
041020-3160	PROFESSIONAL SERVICES	24,139	17,305	6,480	10,500		10,750	10,750
041020-3170	STREETS & ALLEYS REP & MAINT	2,956	1,792	3,122	16,000	2,642	16,000	16,000
041020-3310	VEHICLE REPAIR & MAINTENANCE	-32				14	0	0
041020-5110	ELECTRICAL SERVICE	60,375	55,815	54,665	55,000	17,814	55,000	55,000
041020-6007	EQUIP REP & MAINT SUPPLIES	6,886	10,727	8,321	10,000	4,418	13,000	13,000
041020-6008	EQUIPMENT FUEL	1,690	1,615	1,440	1,000	888	2,000	2,000
041020-6011	WEARING APPAREL	3,825	3,643	2,546	3,100	952	3,100	3,100
041020-6014	OTHER OPERATING SUPPLIES	11			1,000		1,000	1,000
041020-8101	EQUIPMENT/TOOL PURCHASE	2,106	540	1,700	2,000	255	2,000	2,000
041020-8102	HEAVY TRUCK FUEL	3,606	2,625	2,244	2,500	1,132	3,400	3,400
041020-8103	SIDEWALK IMPROVEMENTS	1,313	644				0	0
041020-8104	HEAVY REPAIR/MAINTENANCE	14,311	3,272	5,492	7,000	284	6,000	6,000
041020-8105	PROPERTY MAINTENANCE	4,701	1,633	403	5,000	472	5,000	5,000
041020-8109	WASTE DISPOSAL FEES							
	--TOTAL DEPARTMENT--	305,354	293,821	276,503	354,123	132,858	**356,964**	**356,964**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
43020	** GENERAL PROPERTIES **							
043020-1190	SALARIES & WAGES	106,015	110,852	114,761	114,163	55,310	120,255	120,255
043020-1290	OVERTIME WAGES	1,159	1,324	647	3,000	607	3,000	3,000
043020-2100	FICA	7,964	8,305	8,540	8,963	4,138	9,430	9,430
043020-2210	PENSION PLAN	5,772	5,972	9,989	9,978	4,357	10,510	10,510
043020-2211	HYBRID DISABILITY PLAN	370	439	457	280	200	473	473
043020-2300	MEDICAL INSURANCE	28,435	28,704	30,090	29,946	13,670	29,826	29,826
043020-2400	LIFE INSURANCE	1,382	1,443	1,529	1,496	399	1,611	1,611
043020-2500	ICMA MATCH	772	400	400	1,600		1,600	1,600
043020-2501	HYBRID EMPLOYER MATCH				474		897	897
043020-2600	UNEMPLOYMENT INSURANCE	34	34	94	32	18	106	106
043020-2700	WORKMEN'S COMPENSATION	1,541	1,370	1,456	2,250	1,469	1,934	1,934
043020-2800	EMPLOYEE COMPENSATION	396	396	396	1,584	182	1,584	1,584
043020-3102	RENTAL PROPERTY	23,091	23,091	21,803	23,100	10,513	21,000	21,000
043020-3310	PROFESSIONAL SERVICES	14,181	4,844	9,681	17,300	18,616	19,200	19,200
043020-3330	PROPERTY MAINTENANCE SUPPLIE	3,785	8,543	5,768	14,000	2,297	14,000	14,000
043020-3331	RECREATION COMPLEX	5,476	3,605	2,431	5,000	869	5,000	5,000
043020-5110	ELECTRICAL SERVICE	26,851	25,991	33,668	27,600	8,735	27,600	27,600
043020-5120	HEATING FUEL	3,754	2,020	2,116	3,000	318	3,000	3,000
043020-5130	WATER & SEWER SERVICE	5,764	6,914	7,257	6,700	2,375	7,200	7,200
043020-6005	HOUSEKEEPING SUPPLIES	4,274	4,548	1,712	5,000	1,540	5,000	5,000
043020-6009	EQUIPMENT FUEL	1,331	1,233	1,276	1,500	1,533	1,500	1,500
043020-6011	WEARING APPAREL	3,609	2,306	2,405	3,000	747	3,000	3,000
043020-6014	OTHER OPERATING SUPPLIES	57	5	97	500		500	500
043020-8101	EQUIPMENT / TOOLS PURCHASE	8,753	2,373	1,171	3,800	224	13,500	13,500
	--TOTAL DEPARTMENT--	254,766	244,712	257,744	284,266	128,117	**301,726**	**301,726**
70710	** LIBRARY **							
070710-3110	REPAIR & MAINTENANCE	2,787	2,361	1,390	7,000	1,004	7,000	7,000
070710-5110	ELECTRICAL SERVICE	10,657	8,394	8,642	9,000	2,877	9,000	9,000
	--TOTAL DEPARTMENT--	13,444	10,755	10,032	16,000	3,881	**16,000**	**16,000**
71080	** CEMETERY **							
071080-3110	REPAIR AND MAINTENANCE SERVI		2,515		3,000	366	3,000	3,000
071080-3111	W P CEMETERY FOUNDATION	9,000	11,500	9,000	9,000		9,000	9,000
071080-3112	CONTRACT SERVICES	25,500	26,250	27,000	28,000	15,000	28,000	28,000
071080-3160	CORPORATE MAINTENANCE				200		200	200
071080-3600	ADVERTISING				100		100	100
071080-6014	OTHER OPERATING SUPPLIES							
	--TOTAL DEPARTMENT--	34,500	40,265	36,000	40,300	15,366	**40,300**	**40,300**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
71090	** NON-DEPARTMENTAL EXPENSES							
071090-0001	EMPLOYEE COMPENSATION	2,920	3,337	1,155	80,000	152	200,000	339,000
071090-0002	MPPDC FEES	7,585	7,823	7,585	7,585	7,824	7,824	7,824
071090-0003	STAFF DEVELOPMENT (LEAD PROG				3,500		3,500	3,500
071090-0005	FARMERS MARKET	805	1,062	355	1,000	140	1,000	1,000
071090-0006	INTEREST						0	0
071090-0009	CHESAPEAKE BAY TRANSIT	20,675	26,667	6,734	27,473	27,473	28,298	28,298
071090-0013	MARKETING	2,531	590	3,353			0	0
071090-0015	CONTRIBUTION TO FUND BALANCE						0	0
071090-0020	LIABILITY INSURANCE	35,081	37,569	37,943	38,000	45,659	50,000	50,000
071090-0022	ANNUAL AUDIT SERVICE	23,950	24,450	24,450	25,000		30,250	30,250
071090-0023	BAY AGENCY ON AGING	2,500	2,500	2,500	2,530	2,530	2,530	2,530
071090-0024	ARTS COUNCIL FUNDING	9,500	9,500	9,500	9,500	9,500	9,500	9,500
071090-0025	WP CHAMBER OF COMMERCE ANNUA	1,500	1,500	2,000	2,000	2,000	10,000	2,000
071090-0033	RECREATIONAL SERVICES AGREEM	40,000	40,000	46,667	40,000	16,667	40,000	40,000
071090-0034	DEBT SERVICE (GENERAL)	438,248	1,366,292	437,587	991,969	38,078	465,362	465,362
071090-0035	MPRA MIDDLE PEN. REG. AIRPOR	30,000	30,000	30,000	30,000	30,000	30,000	30,000
071090-0043	HISTORICAL SOCIETY OF WEST P			5,000	5,000	5,000	10,000	5,000
071090-0046	INDIAN RIVERS HUMANE SOCIETY	2,000	2,000	2,000	2,000	2,000	2,000	2,000
071090-0047	LINE OF DUTY PROGRAM LODA	5,439	7,058	7,058	7,058	7,754	7,750	7,750
071090-0048	COMPUTER NETWORK BLANKET	12,047	13,661	16,085	21,000	12,281	20,000	20,000
071090-0050	PORTABLE ELECTRONIC AGENDAS	9,484	6,724	7,710	7,500	3,001	9,000	9,000
071090-0053	YMCA NEW BEGINNINGS (16)	1,500	1,500	1,500	1,500	1,500	1,500	1,500
071090-0056	MIDDLE PENINSULA ECONOMIC (M	5,000	5,000		5,000		5,000	5,000
071090-0057	THRIVE VIRGINIA (PREV. QUIN	1,000	1,000	1,000	1,000	1,000	4,000	1,000
071090-0058	LAND ACQUISTION (2017)						0	0
071090-0059	DEBT PREPAYMENT	200,000					0	0
071090-0060	VRANIAN ERRONEOUS ASSESSMT R		55,879				0	0
071090-7061	YOUTH RECREATION PROGRAMS (2				5,000		0	0
071090-7062	BRIDGES OF CHANGE				5,000	5,000	5,000	5,000
071090-9900	PREMIUM PAY BONUS						0	0
071090-9901	COVID-19 VACCINE INCENTIVE						0	0
	--TOTAL DEPARTMENT--	851,765	1,644,112	650,182	1,318,615	217,559	**942,514**	**1,065,514**
71500	** CHESTY PULLER 10K **							
071500-3500	PRINTING SERVICES	33		39	200		200	200
071500-3600	ADVERTISING			336	200	441	200	200
071500-5210	POSTAGE	175	9	59	100		100	100
071500-5800	MISCELLANEOUS	903	106	316	100	1,498	100	100
071500-5802	T-SHIRTS	3,865			5,000	2,625	5,000	5,000
071500-5803	RACE TIMING	7,500			7,500	7,500	7,500	7,500
071500-5804	COURSE CERTIFICATION						0	0
071500-5805	ENTERTAINMENT			49			0	0
071500-5806	TRAFFIC CONTROL	2,750		100	2,750	4,750	2,750	2,750
071500-5808	AWARDS	2,434		1,437	3,000	1,173	3,000	3,000
071500-6002	CONCESSIONS	3,762			4,000	2,924	4,000	4,000
	--TOTAL DEPARTMENT--	21,422	115	2,336	22,850	20,911	**22,850**	**22,850**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
81100	** PLANNING COMMISSION **							
081100-3160	PROFESSIONAL SERVICES				500		500	500
081100-3500	PRINTING SERVICES	535	306	203	500	133	500	500
081100-3600	ADVERTISING	2,828	602	654	2,200	217	2,200	2,200
081100-5210	POSTAGE	413	48	62	800		800	800
081100-5530	TRAINING				500		500	500
081100-6001	SUPPLIES	28	14	144	100		100	100
	--TOTAL DEPARTMENT--	3,804	970	1,063	4,600	350	**4,600**	**4,600**
81400	** BOARD OF ZONING APPEALS *							
081400-3160	PROFESSIONAL SERVICES			60	500		500	500
081400-3500	PRINTING SERVICES	235	255	210	250	100	250	250
081400-3600	ADVERTISING				500		500	500
081400-5210	POSTAGE			49	100		100	100
081400-6001	SUPPLIES	28		144	100		100	100
	--TOTAL DEPARTMENT--	263	255	463	1,450	100	**1,450**	**1,450**
81600	** WETLANDS BOARD **							
081600-3160	PROFESSIONAL SERVICES				500		500	500
081600-3500	PRINTING SERVICES	612	335	282	300	107	300	300
081600-3600	ADVERTISING	455	1,185	718	500		500	500
081600-5210	POSTAGE	188	191	64	100		100	100
	--TOTAL DEPARTMENT--	1,255	1,711	1,064	1,400	107	**1,400**	**1,400**
90000	** TRANSFERS OUT - SCHOOL **							
090000-0001	OPERATING TRANSFERS OUT - SC	4,272,100	4,099,220	4,454,625	4,676,285	1,700,000	4,676,285	4,448,696
090000-0002	YE AUDIT TRF DEBT (AUDIT 18)							
090000-0003	YE AUD TRUE UP TWN 2 SCH(AUD							
090000-0543	TRANSFER TO LONG TERM DEBT							
	--TOTAL DEPARTMENT--	4,272,100	4,099,220	4,454,625	4,676,285	1,700,000	**4,676,285**	**4,448,696**
93000	** TRANSFERS OUT **							
093000-0033	TRANSFER TO CIP FUND	348,500	365,500	660,968	374,000		195,000	573,000
093000-0703	TRANSFER TO FUND 703		25,000					
093000-0721	TRANSFER TO FUND 721		11,500					
093000-0858	TRANSFER TO FUND 858		70,695					
093000-2038	2012 LONG TERM DEBT RESERVE							
	--TOTAL DEPARTMENT--	348,500	472,695	660,968	374,000	0	**195,000**	**573,000**
	TOTAL FOR FUND 001	**8,231,769**	**9,001,071**	**8,610,999**	**9,596,444**	**3,416,460**	**9,444,530**	**9,735,941**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
999	* EXP - FUND 033 - CIP *							
43020	** CAPITAL IMPROVEMENTS **							
043020-7039	SCHOOL FACILITIES	155,987	62,683	175,695	150,057		105,000	105,000
043020-7043	MAGNOLIA SIDEWALKS	440,940						
043020-7058	BIKE TRAIL IMPROVEMENTS	17,950			25,000			
043020-7069	SCANNER	8,000						
043020-7070	RIVERWALK PARK/C.PULLER PAVI	52,390	220,953	480,802	150,000	8,697		
043020-7071	PROPERTY ACQUISTION	25,318	196,894	45,584				
043020-7072	POLICE EQUIPMENT	9,000						
043020-7073	PUBLIC WORKS - ELECTRICAL UP				50000			
043020-7075	TOWN HALL RELOCATION/RENOVAT			105,628	100,000	6,365		
043020-7076	POLICE DEPT/LIBRARY RELOCATION							378,000
	--TOTAL DEPARTMENT--	709,585	480,530	807,709	475,057	15,062	**105,000**	**483,000**
51070	** VEHICLES / EQUIPMENT **							
051070-7034	VEHICLE / REPLACEMENT			25,000	25,000		25,000	25,000
051070-7037	LIGHT DUTY VEHICLE REPLACEME				65,000	58,871	65,000	65,000
051070-7039	HEAVY DUTY/MULTI VEHICLE (sp		35,734	-162				
051070-7042	CARGO TRAILER	5,400						
051070-7043	POLICE VEHICLE VEHICLE REPLA	85,867			34,000	34,698		
051070-7044	LIBRARY ROOF PHASE 2 & 3		19,775					
051070-7045	HEAVY EQUIPMENT TRAILER (spl		6,148					
051070-7046	SERVER UPGRADE		34,942	8,717				
051070-7047	SKID STEER LOADER			16,642				
051070-7048	HEAVY DUTY/DUMP TRUCK				50,000			
	--TOTAL DEPARTMENT--	91,267	96,599	50,197	174,000	93,569	**90,000**	**90,000**
	TOTAL FOR FUND 033	**800,852**	**577,129**	**857,906**	**649,057**	**108,631**	**195,000**	**573,000**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
999	* EXP - FUND 041 - WATER *							
51020	** BILLING & COLLECTION **							
051020-1190	SALARIES & WAGES	39,433	25,281	29,761	29,255	14,112	30,380	30,380
051020-2100	FICA	3,022	1,936	2,248	2,238	1,080	2,324	2,324
051020-2210	PENSION PLAN	2,010	7,897	2,570	2,557	1,106	2,655	2,655
051020-2211	HYBRID DISABILITY PLAN	41	113	155	155	67	160	160
051020-2300	MEDICAL INSURANCE	6,456	4,842	6,768	6,768	3,075	6,708	6,708
051020-2400	LIFE INSURANCE	512	-83	394	383	102	407	407
051020-2500	ICMA MATCH	400			400		400	400
051020-2501	HYBRID EMPLOYER MATCH						304	304
051020-2600	UNEMPLOYMENT INSURANCE	1	9	30	8	3	26	26
051020-2700	WORKMEN'S COMPENSATION	32	18	21	26	17	24	24
051020-2800	EMPLOYEE COMPENSATION	396	297	396	396	182	396	396
051020-3310	PROFESSIONAL SERVICES	782	174	200	800	27	800	800
051020-3313	WATER COURT FEES				250		250	250
051020-3500	PRINTING SERVICES	3,921	3,734	3,802	3,800	1,733	3,800	3,800
051020-3600	ADVERTISING				100		100	100
051020-5210	POSTAL SERVICE	4,439	5,098	4,924	5,100	4,119	5,100	5,100
051020-5230	TELEPHONE SERVICES	2,226	1,744	2,230	2,200	933	2,200	2,200
051020-5530	TRAINING				150		150	150
051020-6001	OFFICE SUPPLIES	1,233	1,045	917	1,400	485	1,400	1,400
051020-6002	FINANCIAL INSTITUTION FEES	6,885	8,062	7,907	6,500	2,616	6,500	6,500
051020-8102	FURNITURE & FIXTURES				400		400	400
051020-8103	COMMUNICATION EQUIPMENT	284	276	468	350	138	350	350
051020-8104	DATA PROCESSING EQUIPMENT	11,080	11,516	9,460	8,900	5,288	8,900	8,900
	--TOTAL DEPARTMENT--	83,153	71,959	72,251	72,136	35,083	**73,734**	**73,734**
51030	** WATER SUPPLY PRODUCTION *							
051030-3160	PROFESSIONAL SERVICES	436		1,506	5,000	1,313	5,000	5,000
051030-3310	EQUIP REPAIR & MAINT SERVICE	30,705	142,634	82,865	75,000	32,803	75,000	75,000
051030-3311	WATER TREATMENT	4,433	5,104	1,688	4,000		4,000	4,000
051030-5110	ELECTRICAL SERVICES	32,891	29,660	27,981	30,000	11,271	30,000	30,000
051030-6001	OTHER OPERATING SUPPLIES		9		500		500	500
051030-8101	EQUIPMENT PURCHASE	2,159			3,500		3,500	3,500
051030-8102	WATER SAMPLES	1,171	2,302	5,850	2,500	255	3,000	3,000
	--TOTAL DEPARTMENT--	71,795	179,709	119,890	120,500	45,642	**121,000**	**121,000**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
51040	** WATER DIST MAINT & OPER *							
051040-1190	SALARIES & WAGES	109,779	138,085	143,163	140,945	61,327	140,372	140,372
051040-1290	OVERTIME WAGES	2,877	3,012	2,798	10,000	2,242	10,000	10,000
051040-2100	FICA	7,929	9,383	9,562	11,547	4,320	11,503	11,503
051040-2210	PENSION PLAN	5,896	16,042	12,353	12,319	4,690	12,268	12,268
051040-2211	HYBRID DISABILITY PLAN	238	343	352	351	152	483	483
051040-2300	MEDICAL INSURANCE	29,339	43,211	47,100	46,398	16,751	34,998	34,998
051040-2400	LIFE INSURANCE	1,431	-528	1,892	1,846	458	1,881	1,881
051040-2500	ICMA MATCH	800	800	800	1,600	340	1,600	1,600
051040-2501	HYBRID EMPLOYER MATCH				595		915	915
051040-2600	UNEMPLOYMENT INSURANCE	28	40	102	32	29	106	106
051040-2700	WORKMEN'S COMPENSATION	2,695	2,598	2,491	4,725	3,366	4,945	4,945
051040-2800	EMPLOYEE COMPENSATION	792	792	792	1,584	248	1,584	1,584
051040-3160	PROFESSIONAL SERVICES	7,415	8,922	17,374	13,500	9,908	13,500	13,500
051040-3310	VEHICLE MAINTENANCE & REPAIR	5,790	3,592	3,806	5,000	650	5,000	5,000
051040-3312	WATER WORKS PERMITS AND FEES	4,238	4,258	4,318	4,500	4,303	4,500	4,500
051040-3600	ADVERTISING				500		500	500
051040-5230	TELEPHONE SERVICES	2,045	2,249	2,623	2,500	1,158	2,800	2,800
051040-5530	TRAINING	350		174	1,000		1,000	1,000
051040-6007	SYSTEM MAINT & REPAIR SUPPLI	15,929	6,156	11,035	10,000	5,163	10,000	10,000
051040-6009	VEHICLE FUEL	5,614	5,055	5,018	6,400	3,070	7,000	7,000
051040-6011	WEARING APPAREL	2,913	2,306	2,199	3,000	567	3,000	3,000
051040-6014	OTHER OPERATING SUPPLIES	1,824	1,609	3,090	3,000	1,430	3,000	3,000
051040-8101	EQUIPMENT PURCHASE	5,006	3,717	869	4,000	489	5,000	5,000
051040-8103	COMMUNICATION EQUIPMENT	256	286	275	500	125	500	500
051040-8104	WATER METERS	7,905	10,028	20,480	15,000	12,631	17,500	17,500
051040-8105	EQUIPMENT MAINTENACE / REPAI	5,456	2,917	2,947	3,000	1,795	3,000	3,000
051040-8106	EQUIPMENT FUEL	966	598	1,736	1,000	313	1,000	1,000
051040-8109	DEPRECIATION EXPENSE		87,353					
	--TOTAL DEPARTMENT--	227,511	352,824	297,349	304,842	135,525	**297,955**	**297,955**
51330	** WATER FUND CIP **							
051330-7037	LIGHT DUTY VEHICLE				60,000		30,000	30,000
051330-7047	SKID STEER LOADER			16,642				
051330-7048	HEAVY DUTY/DUMP TRUCK				50,000			
	--TOTAL DEPARTMENT--	0	0	16,642	110,000	0	**30,000**	**30,000**
99041	** WATER FUND TRANSFERS **							
099041-0001	REIMB TO GENERAL FUND	113,250	43,306	126,532	124,736		136,004	136,004
099041-0009	REPAYMENT OF CAPITAL EXPENSE	159,000	159,000	159,000	159,000		159,000	159,000
099041-0011	TRANSFER TO WT EMERGENCY RES	25,000	25,000	25,000	25,000		25,000	25,000
099041-0012	TRANSFER TO WT REPLACEMENT/F	25,000	25,000	25,000	25,000		25,000	25,000
099041-0014	TRANSFER TO GROUND WATER WIT	5,000	5,000	5,000	5,000		5,000	5,000
099041-0099	INTEREST EXPENSE		14,587					
	--TOTAL DEPARTMENT--	327,250	271,893	340,532	338,736	0	**350,004**	**350,004**
	TOTAL FOR FUND 041	**709,709**	**876,385**	**846,664**	**946,214**	**216,250**	**872,693**	**872,693**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
999	* EXP - FUND 420 - SOLID WAS							
42030	** SOLID WASTE COLLECTION **							
042030-1190	SALARIES & WAGES	77,738	81,998	86,108	86,159	38,132	87,726	87,726
042030-1290	OVERTIME WAGES	1,935	3,540	3,556	6,000	855	6,000	6,000
042030-2100	FICA	6,056	6,472	6,677	5,396	2,830	5,396	5,396
042030-2210	PENSION PLAN	4,079	4,364	7,375	7,530	3,038	7,667	7,667
042030-2211	HYBRID DISABILITY PLAN	130	136	123	133	57	272	272
042030-2300	MEDICAL INSURANCE	18,991	19,368	21,939	20,304	9,757	23,118	23,118
042030-2400	LIFE INSURANCE	1,029	1,090	1,130	1,129	298	1,176	1,176
042030-2500	ICMA MATCH	410	400	400	1,200		1,200	1,200
042030-2501	HYBRID EMPLOYER MATCH	-986			226		515	515
042030-2600	UNEMPLOYMENT INSURANCE	35	25	73	24	11	79	79
042030-2700	WORKMEN'S COMPENSATION	3,640	4,239	4,065	6,553	4,498	6,805	6,805
042030-2800	EMPLOYEE COMPENSATION	1,056	1,188	974	1,188	314	1,188	1,188
042030-3310	VEHICLE REPAIR & MAINTENANCE	25,389	17,185	15,202	15,000	2,212	15,000	15,000
042030-3600	ADVERTISTING	73			500		500	500
042030-6007	EQUIPMENT REPAIR & MAINT SUP	911	828	484	2,000	448	2,000	2,000
042030-6009	VEHICLE FUEL	12,771	10,976	9,631	11,000	5,328	14,000	14,000
042030-6011	WEARING APPAREL	3,484	1,624	2,091	2,500	590	2,500	2,500
042030-6014	OTHER OPERATING SUPPLIES	164	82	55	500		500	500
042030-6016	MATERIALS & HANDLING LEASE/R	2,610	1,723	1,187	1,500	19	1,500	1,500
042030-8101	TRASH / RECYCLING RECEPTACLE	2,590	2,219	3,200	3,000	4,630	4,000	4,000
042030-8104	DATA PROCESSING EQUIPMENT (1	105	492	518	600	518	600	600
	--TOTAL DEPARTMENT--	162,210	157,949	164,788	172,442	73,535	**181,742**	**181,742**
99041	** SOLID WASTE CIP **							
099041-0005	AS400 / ISERIES UPGRADE SPLI							
099041-0008	FLEET REPLACEMENT PAYMENT	20,000		20,000	20,000		20,000	20,000
099041-0013	HEAVY DUTY/MULTI VEHICLE REP		35,734	-162				
099041-7037	LIGHT DUTY VEHICLE						30,000	30,000
099041-7047	SKID STEER LOADER			16,642				
	--TOTAL DEPARTMENT--	20,000	35,734	36,480	20,000	0	**50,000**	**50,000**
	TOTAL FOR FUND 420	**182,210**	**193,683**	**201,268**	**192,442**	**73,535**	**231,742**	**231,742**

		FY/2019	FY/2020	FY/2021	BUDGETED FY/2022	AS OF 2021/11	DEPT REQUEST	ADMIN RECOMMEND
999	* EXP - FUND 609 - ARPA PROGRAM *							
94100	** ARPA **							
94100-6001	ARPA PURCHASES							1,505,200
	--TOTAL DEPARTMENT--	0	0	0	763,604	170,230	**0**	**1,505,200**
	TOTAL FOR FUND 609	**0**	**0**	**0**	**763,604**	**170,230**	**0**	**1,505,200**
	TOTAL ALL FUNDS	**9,924,540**	**10,648,268**	**10,516,837**	**12,147,761**	**3,985,106**	**10,743,965**	**12,918,576**