



Budget and Finance Committee

MEETING AGENDA

Berryville-Clarke County Government Center

101 Chalmers Court, Second Floor

Room T222, Town Wing

Work Session

February 28, 2023

3:00 PM

Item

Page

1. **Call to Order**
2. **Approval of Agenda**
3. **Unfinished Business**
4. **New Business**
 - Review of Proposed FY24 Budget
5. **Closed Session**
6. **Other**
7. **Adjourn**

FY 2023-2024 DRAFT BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- No increase in Real Estate tax rate.
- No increase in Personal Property tax rate.
- PPTRA will change to 35%.
- No increase in Machinery & Tools tax rate.
- No increase in Vehicle License Fees.
- No increase in Business & Professional License rates.
- Water Tank Site Lease adjustments per agreements.
- No increase in Lodging Tax, Meals Tax or Cigarette Tax.

WATER FUND

- Revenues reflect programmed increase in Admin/Facility fees in late November 2023.
- Two residential Availability Fees projected. (15 under current rates)

SEWER FUND

- Revenues reflect programmed increase in Admin/Facility fees in late November 2023.
- Two residential and Availability Fees projected. (15 under current rates)

OPERATING EXPENSES

ALL FUNDS

- 7.1% increase in payroll.
- Police Dept CDP payroll increases included.
- 7% increase in Health Insurance costs.
- Employer contribution to VRS did not increase.
- TOTAL BUDGET decrease of 4.41%.

GENERAL FUND

- Decrease in Maintenance & Operational Expenses of 45.37%.
- Contingency is 3% of the Operating Budget.
- General Fund total decrease of 35.85 %.

WATER FUND

- Increase in Maintenance & Operational Expenses of 3.05%.
- There is currently no Debt Service in the Water Fund.
- New Utility Chief Operator position budgeted.
- Contingency is 3 % of the Operating Budget.
- Water Fund total increase of 43.71%.

SEWER FUND

- Decrease in Maintenance & Operational Expenses of 10.92%.
- Debt service reflects payments to VRA.
- New Utility Chief Operator budgeted.
- Contingency is 3% of the Operating Budget.
- Sewer Fund total Increase of 13.61%.

BUDGET WORKSHEET
Town of Berryville

2/17/2023 0:00
Batch: 15763 Operator: 14

Current Date: 1/06/2023 P/N Dates: 7/1/2021 - 6/30/2022 11:59:59 PM N/N Dates: 7/1/2023 - 6/30/2024 11:59:59 PM

GL Account/Description	7/1/2021 to 6/30/2022		7/1/2022 to 12/31/2022		Percent Earned or Spent	Estimated	7/1/2023 TO 6/30/2024 Requested
	P/N Budget	P/N Actual	Current Bgt	Current Act			
100-300000-0000 FUND BALANCE FORWARD	\$152,000.00	\$0.00	\$40,000.00	\$0.00		\$0.00	\$0.00
100-3110101-0000 CURRENT REAL ESTATE TAXES	\$1,147,000.00	\$1,276,901.32	\$1,154,000.00	\$673,030.99	56.68%	\$1,355,575.00	\$0.00
100-3110102-0000 DEL REAL ESTATE TAXES	\$0.00	(\$9.50)	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3110201-0000 UTILITY REAL ESTATE TAXES	\$11,200.00	\$0.00	\$11,200.00	\$0.00	0.00%	\$11,200.00	\$0.00
100-3110203-0000 UTILITY PERS PROP TAXES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3110301-0000 CURRENT PERS PROP TAXES	\$946,000.00	\$380,196.87	\$400,000.00	\$405,233.85	117.12%	\$410,000.00	\$0.00
100-3110302-0000 DEL PERS PROP TAXES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3110503-0000 Refuse Collection Fees	\$0.00	\$13,313.30	\$7,000.00	\$7,107.10	0.00%	\$13,000.00	\$0.00
100-3110401-0000 MACHINERY & TOOLS	\$175,000.00	\$175,164.39	\$175,000.00	\$193,076.67	110.33%	\$175,000.00	\$0.00
100-3110402-0000 DEL MACHINERY & TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3110601-0000 TAX PENALTIES	\$6,000.00	\$14,971.23	\$8,000.00	\$9,364.04	156.07%	\$8,000.00	\$0.00
100-3110602-0000 TAX INTEREST	\$2,000.00	\$9,104.93	\$2,000.00	\$2,308.89	115.44%	\$2,000.00	\$0.00
100-3120101-0000 LOCAL SALES TAX	\$240,000.00	\$239,274.07	\$260,000.00	\$195,760.85	81.57%	\$280,000.00	\$0.00
100-3120201-0000 CONSUMER UTILITY TAX	\$90,000.00	\$115,891.02	\$100,000.00	\$54,878.84	60.88%	\$100,000.00	\$0.00
100-3120300-0000 BUSINESS LICENSE	\$200,000.00	\$266,538.35	\$240,000.00	\$6,116.37	4.06%	\$240,000.00	\$0.00
100-3120402-0000 REC FRANCHISE FEES	\$35,000.00	\$36,496.19	\$35,000.00	\$21,119.79	60.34%	\$35,000.00	\$0.00
100-3120501-0000 AUTO LICENSE	\$90,000.00	\$101,284.97	\$95,000.00	\$95,362.15	103.56%	\$102,000.00	\$0.00
100-3120601-0000 BANK FRANCHISE TAXES	\$140,000.00	\$139,179.00	\$140,000.00	\$0.00	0.00%	\$150,000.00	\$0.00
100-3120801-0000 CIGARETTE TAX	\$15,000.00	\$16,946.90	\$13,000.00	\$12,105.00	80.70%	\$13,000.00	\$0.00
100-3121001-0000 LODGING TAX	\$5,000.00	\$10,265.68	\$8,500.00	\$4,963.57	58.27%	\$10,000.00	\$0.00
100-3121101-0000 MEALS TAX	\$312,000.00	\$406,180.60	\$350,000.00	\$209,562.09	67.30%	\$400,000.00	\$0.00
100-3130307-0000 ZONING & SUBDIVISION FEES	\$7,500.00	\$52,915.25	\$10,000.00	\$22,325.25	297.72%	\$10,000.00	\$0.00
100-3140101-0000 COURT FINES	\$16,000.00	\$9,792.91	\$12,000.00	\$7,634.62	47.72%	\$12,000.00	\$0.00
100-3140102-0000 PARKING METER FINES	\$2,000.00	\$3,055.12	\$3,000.00	\$120.00	6.00%	\$2,000.00	\$0.00
100-3140103-0000 ESJUMONS	\$1,000.00	\$465.00	\$1,000.00	\$209.25	20.93%	\$1,000.00	\$0.00
100-3150101-0000 INTEREST ON DEPOSITS	\$95,000.00	\$61,790.86	\$85,000.00	\$72,665.54	75.85%	\$95,000.00	\$0.00
100-3150201-0000 RENTAL OF PROPERTY	\$12,000.00	\$12,874.12	\$12,500.00	\$7,085.96	59.07%	\$12,500.00	\$0.00
100-3150205-0000 WATER TANK SITE LEASE	\$84,000.00	\$81,387.52	\$85,000.00	\$45,031.48	53.61%	\$86,000.00	\$0.00
100-3150206-0000 CHARGE CARD REBATE	\$19,000.00	\$14,881.01	\$15,000.00	\$17,568.11	92.46%	\$17,000.00	\$0.00
100-3161599-0000 PROFFER REVENUES	\$0.00	\$11,895.72	\$10,000.00	\$3,589.09	35.89%	\$8,000.00	\$0.00
100-3189905-0000 SALE OF SURPLUS	\$5,000.00	\$26,315.28	\$5,000.00	\$1,577.00	31.54%	\$5,000.00	\$0.00
100-3189999-0000 PPTRA	\$209,917.00	\$209,916.73	\$209,917.00	\$109,916.73	100.00%	\$209,917.00	\$0.00
100-3190203-0000 REIMBURSABLE FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3190204-0000 NORTHWESTERN REIMBURSABLE FEES	\$0.00	\$15,540.00	\$0.00	\$6,214.00		\$1,850.00	\$0.00
100-3220105-0000 AMERICAN RESCUE PLAN	\$0.00	\$2,096,975.76	\$2,267,493.00	\$2,357,483.00	96.44%	\$90,600.00	\$0.00
100-3220107-0000 ROLLING STOCK TAX	\$1,850.00	\$1,764.12	\$1,850.00	\$1,784.07	54.98%	\$0.00	\$0.00
100-3220108-0000 599 LAW ENFORCEMENT GRANT	\$82,350.00	\$82,364.00	\$82,350.00	\$45,274.00	0.00%	\$0.00	\$0.00
100-3220109-0000 INSURANCE RECOVERY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3220110-0000 CAR RENTAL DISTRIBUTION	\$0.00	\$7.44	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3220201-0000 Communication Tax	\$77,000.00	\$66,783.99	\$70,000.00	\$32,506.64	42.22%	\$65,000.00	\$0.00

	P/Y Budget	P/Y Actual	Current Bgt	Current Act	or Spent	Estimated	Requested
2							
100-3240102-0000 FIRE FUND PROGRAM	\$15,250.00	\$16,999.00	\$15,250.00	\$18,351.00	120.35%	\$15,250.00	\$0.00
100-3240103-0000 LE BLOCK GRANT	\$1,000.00	\$0.00	\$1,000.00	\$1,011.00	101.10%	\$1,000.00	\$0.00
100-3240110-0000 POLICE DMV GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3240300-0000 VDOT LANE MILE ALLOWANCE	\$598,615.00	\$599,063.40	\$599,000.00	\$268,041.14	47.98%	\$599,000.00	\$0.00
100-3240301-0000 VDOT ROAD MAINTENANCE	\$0.00	\$2,938.75	\$55,535.00	\$7,500.00	0.00%	\$55,535.00	\$0.00
100-3240302-0000 LITTER CONTROL GRANT	\$1,900.00	\$3,256.00	\$1,900.00	\$0.00	0.00%	\$2,500.00	\$0.00
100-3240311-0000 ST EMERGENCY R&R	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3240312-0000 Va Commission for the Arts	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	100.00%	\$4,500.00	\$0.00
100-3240710-0000 DMV ANIMAL FR PLATES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3240801-0000 CDBG	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3340102-0000 Fire Fund Program - Federal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3340311-0000 Fed Em Resp & Recovery	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3340350-0000 Fed Trans Revenue - Barrs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3340400-0000 CARES ACT/COVID-19 AID	\$0.00	\$1,988.62	\$0.00	\$3,898.22	0.00%	\$0.00	\$0.00
100-3410101-0000 SALE OF LAND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3410201-0000 MISCELLANEOUS REVENUES	\$1,000.00	\$31,096.58	\$4,000.00	\$40,432.55	4043.26%	\$1,000.00	\$0.00
Revenues	\$4,172,582.00	\$6,576,189.50	\$6,492,015.00	\$4,978,765.85	39.62%	\$4,504,447.00	\$0.00
Expenses							
4011100 TOWN COUNCIL							
100-4011100-1111 EXPENSE COMPENSATION	\$18,900.00	\$18,900.00	\$18,900.00	\$9,200.00	48.68%	\$18,900.00	\$0.00
100-4011100-2100 MATCHING FICA	\$1,450.00	\$1,446.32	\$1,450.00	\$703.93	48.55%	\$1,450.00	\$0.00
100-4011100-5540 TRAINING	\$4,000.00	\$400.00	\$4,000.00	\$0.00	0.00%	\$400.00	\$0.00
100-4011100-5699 LOCAL CONTRIBUTIONS	\$0.00	(\$100.00)	\$10,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4011100-5700 Barrs Donation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4011100-5800 MISCELLANEOUS	\$5,000.00	\$2,946.72	\$5,000.00	\$4,961.71	99.23%	\$5,000.00	\$0.00
100-4011100-5810 Dues	\$3,000.00	\$2,984.00	\$3,000.00	\$0.00	0.00%	\$3,000.00	\$0.00
100-4011100-6017 TOWN CODE SUPPLEMENTS	\$2,000.00	\$250.00	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$0.00
100-4011100-6018 STATE CODE SUPPLEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4011100 TOWN COUNCIL	\$34,350.00	\$26,826.84	\$44,350.00	\$14,865.64	43.28%	\$30,750.00	\$0.00
4011200 TOWN CLERK							
100-4011200-1114 SALARIES/WAGES/TNCLK	\$45,900.00	\$45,682.98	\$48,900.00	\$24,617.86	53.69%	\$52,100.00	\$0.00
100-4011200-2100 MATCHING FICA EXPENSE	\$3,520.00	\$3,519.82	\$3,700.00	\$1,897.83	53.92%	\$4,100.00	\$0.00
100-4011200-5510 MILEAGE	\$250.00	\$25.26	\$250.00	\$0.00	0.00%	\$250.00	\$0.00
100-4011200-5540 EDUCATION/TRAINING	\$1,000.00	\$299.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$0.00
100-4011200-5810 DUES	\$50,770.00	\$49,527.06	\$59,550.00	\$26,540.69	52.28%	\$57,550.00	\$0.00
4011200 TOWN CLERK							
4012110 TOWN MANAGER/DTM							
100-4012110-1112 COMPENSATION	\$141,400.00	\$132,877.19	\$70,000.00	\$80,325.84	56.81%	\$83,000.00	\$0.00
100-4012110-2100 MATCHING FICA EXPENSE	\$10,820.00	\$9,982.08	\$5,400.00	\$4,189.34	38.72%	\$6,500.00	\$0.00
100-4012110-3399 Blight Abatement	\$20,000.00	\$7.38	\$50,000.00	\$0.00	0.00%	\$50,000.00	\$0.00
100-4012110-5230 TELECOMMUNICATIONS	\$600.00	\$600.00	\$600.00	\$200.00	33.33%	\$600.00	\$0.00
100-4012110-5510 MILEAGE	\$150.00	\$0.00	\$150.00	\$29.38	19.59%	\$150.00	\$0.00
100-4012110-5540 TRAINING	\$1,000.00	\$250.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$0.00
100-4012110-5810 DUES	\$500.00	\$0.00	\$500.00	\$577.28	115.46%	\$750.00	\$0.00
4012110 TOWN MANAGER	\$174,470.00	\$142,716.65	\$127,650.00	\$85,331.84	48.90%	\$142,000.00	\$0.00

	P/Y Budget	P/Y Actual	Current Bgt	Current Act	or Spent	Estimated	Requested
100-4012590-5415 COPIER LEASE	\$4,700.00	\$4,184.71	\$4,900.00	\$2,162.79	48.14%	\$5,100.00	\$0.00
100-4012590-5540 TRAINING	\$2,500.00	\$0.00	\$1,500.00	\$0.00	0.00%	\$2,500.00	\$0.00
100-4012590-5699 CONTRIBUTION/CC SOCIAL MEDIA	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
100-4012590-5810 DUES	\$500.00	\$30.00	\$500.00	\$0.00	0.00%	\$500.00	\$0.00
100-4012590-6001 OFFICE SUPPLIES	\$10,150.00	\$11,561.52	\$11,500.00	\$5,360.82	52.82%	\$15,000.00	\$0.00
4012590 CENTRAL ADMIN/PURCHASING	\$97,550.00	\$89,169.48	\$111,400.00	\$57,234.40	58.67%	\$113,950.00	\$0.00
4012550 RISK MANAGEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4012550-5301 FIRE BOILER INSURANCE	\$16,000.00	\$15,416.00	\$16,000.00	\$12,095.00	75.59%	\$16,000.00	\$0.00
100-4012550-5304 BLANKET EXCESS LIABILITY	\$12,000.00	\$12,015.00	\$13,000.00	\$12,077.00	100.64%	\$13,000.00	\$0.00
100-4012550-5305 AUTOMOBILE INSURANCE	\$27,700.00	\$28,809.00	\$28,900.00	\$36,254.00	130.89%	\$36,500.00	\$0.00
100-4012550-5308 SEMI-MULTI PERIL INS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4012550-5800 INSURANCE DEDUCTIBLES	\$55,700.00	\$56,240.00	\$57,900.00	\$60,426.00	108.48%	\$65,500.00	\$0.00
4012550 RISK MANAGEMENT	\$5,000.00	(\$4,500.00)	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
100-4012600-3140 ENGINEERING SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4012600-3141 TOWN RUN PER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4012600-3142 JACKSON DRIVE PER	\$5,000.00	(\$4,500.00)	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
4012600 ENGINEERING SERVICES	\$2,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$2,500.00	\$0.00
100-4013100-1125 ELECTION OFFICIALS	\$1,400.00	\$0.00	\$3,000.00	\$13.58	0.97%	\$1,500.00	\$0.00
100-4013100-6001 OFFICE SUPPLIES	\$3,400.00	\$0.00	\$6,000.00	\$13.58	0.40%	\$4,000.00	\$0.00
4013100 ELECTIONS	\$2,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$2,500.00	\$0.00
100-4021500-3150 PUBLIC DEFENDER FEES	\$2,000.00	\$361.65	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$0.00
4021500 PUBLIC DEFENDER FEES	\$2,000.00	\$361.65	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$0.00
4031100 POLICE DEPARTMENT	\$663,000.00	\$631,173.69	\$667,000.00	\$323,252.13	48.46%	\$700,500.00	\$0.00
100-4031100-1139 COMPENSATION	\$50,800.00	\$47,653.19	\$51,500.00	\$24,551.56	47.67%	\$54,000.00	\$0.00
100-4031100-3110 MEDICAL EXAMINATIONS	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$900.00	\$0.00
100-4031100-3115 PRE EMPLOYMENT DRUG SCREEN	\$500.00	\$1,768.00	\$500.00	\$750.00	150.00%	\$250.00	\$0.00
100-4031100-3190 INTERPRETER	\$400.00	\$0.00	\$400.00	\$50.86	12.72%	\$400.00	\$0.00
100-4031100-3310 REPAIR & MAINTENANCE	\$12,000.00	\$8,043.38	\$12,000.00	\$6,249.42	52.08%	\$12,000.00	\$0.00
100-4031100-3320 MAINTENANCE CONTRACTS	\$17,800.00	\$18,265.23	\$29,000.00	\$10,575.76	36.47%	\$34,000.00	\$0.00
100-4031100-4081 RICH RAU SAFETY FUND	\$0.00	\$0.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
100-4031100-4082 WILDLIFE MANAGEMENT	\$500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$250.00	\$0.00
100-4031100-5210 POSTAGE	\$500.00	\$178.73	\$500.00	\$25.35	5.07%	\$500.00	\$0.00
100-4031100-5230 TELECOMMUNICATIONS	\$3,000.00	\$5,634.00	\$3,000.00	\$2,914.90	97.16%	\$3,000.00	\$0.00
100-4031100-5415 COPIER LEASE	\$3,400.00	\$4,184.71	\$4,400.00	\$2,262.79	51.43%	\$4,400.00	\$0.00
100-4031100-5540 TRAINING	\$14,000.00	\$10,223.87	\$16,000.00	\$8,640.63	54.00%	\$14,000.00	\$0.00
100-4031100-5545 OFFICE ACCREDITATION	\$1,000.00	\$1,050.27	\$1,000.00	\$0.00	0.00%	\$500.00	\$0.00
100-4031100-5810 DUES	\$700.00	\$660.00	\$850.00	\$500.00	58.82%	\$850.00	\$0.00
100-4031100-5815 COMMUNITY RELATIONS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$0.00
100-4031100-6001 OFFICE SUPPLIES	\$1,600.00	\$1,485.88	\$1,600.00	\$770.06	48.13%	\$1,600.00	\$0.00

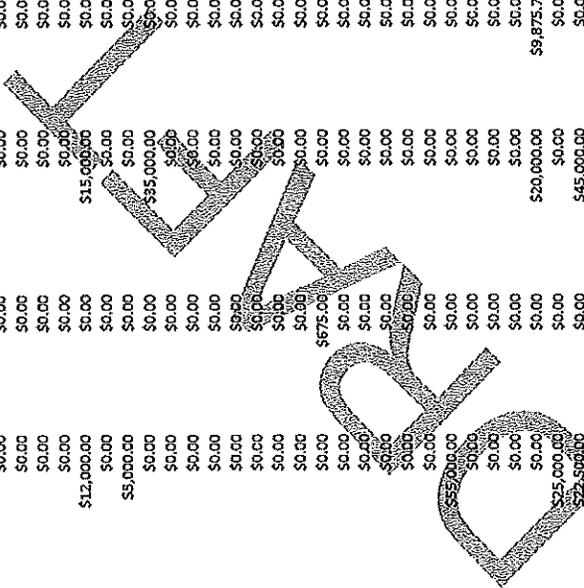
	P/Y Budget	P/Y Actual	Current Bgt	Current Act	or Spent	Estimated	Requested
5							
100-4031100-6008 GASOLINE & OIL	\$15,500.00	\$16,620.76	\$19,440.00	\$10,191.83	52.45%	\$20,000.00	\$0.00
100-4031100-6010 POLICE SUPPLIES	\$13,500.00	\$15,426.20	\$13,500.00	\$5,360.21	39.71%	\$13,500.00	\$0.00
100-4031100-6011 UNIFORMS	\$4,000.00	\$6,018.61	\$3,000.00	\$44.40	1.48%	\$3,000.00	\$0.00
4031100 POLICE DEPARTMENT	\$804,700.00	\$768,386.52	\$831,440.00	\$396,139.50	47.65%	\$870,650.00	\$0.00
4031300 TRAFFIC CONTROL							
100-4031300-5699 COUNTY CONT/CROSSING GD	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$0.00
4031300 TRAFFIC CONTROL	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$0.00
4031400 EMERGENCY SERVICES							
100-4031400-5699 CONTRIBUTION/CC CENT ALRM	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
4031400 EMERGENCY SERVICES	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
4032200 VOLUNTEER FIRE DEPARTMENT							
100-4032200-5699 CONTRIBUTION/JHEVFD	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%	\$30,000.00	\$0.00
100-4032200-5707 FIRE FUND PROGRAM	\$15,250.00	\$16,989.00	\$15,250.00	\$18,351.00	120.38%	\$18,500.00	\$0.00
100-4032200-8411 ENDERS CAPITAL PROJECT RESERVE	\$10,000.00	\$0.00	\$90,000.00	\$0.00	0.00%	\$10,000.00	\$0.00
4032200 VOLUNTEER FIRE DEPARTMENT	\$55,250.00	\$46,989.00	\$95,250.00	\$18,351.00	19.27%	\$58,500.00	\$0.00
4032300 RESCUE SERVICES							
100-4032300-5699 PROFESSIONAL SER EMT**	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4032300 RESCUE SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4033200 CORRECTION AND DETENTION							
100-4033200-5550 CONFINEMENT OF PRISONERS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4033200 CORRECTION AND DETENTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4041100 PUBLIC WORKS ADMINISTRATION							
100-4041100-1140 Compensation	\$71,300.00	\$44,584.64	\$40,000.00	\$17,546.18	43.87%	\$33,000.00	\$0.00
100-4041100-2100 MATCHING FICA EXPENSE	\$5,455.00	\$3,556.47	\$3,100.00	\$1,419.82	45.80%	\$2,900.00	\$0.00
100-4041100-3110 MEDICAL EXAMS	\$1,000.00	\$1,051.00	\$1,000.00	\$494.00	49.40%	\$1,000.00	\$0.00
100-4041100-3310 VEHICLE REP & MAINTENANCE	\$7,000.00	\$9,186.67	\$11,000.00	\$5,169.86	47.00%	\$11,000.00	\$0.00
100-4041100-5120 FUEL OIL/HEAT	\$2,000.00	\$2,011.66	\$2,500.00	\$0.00	0.00%	\$3,000.00	\$0.00
100-4041100-5230 TELECOMMUNICATIONS	\$5,000.00	\$7,740.61	\$8,000.00	\$3,640.44	45.51%	\$8,000.00	\$0.00
100-4041100-5415 COPIER LEASE	\$2,700.00	\$3,389.39	\$2,700.00	\$1,833.75	67.99%	\$2,700.00	\$0.00
100-4041100-5540 TRAINING	\$1,500.00	\$4,574.00	\$2,500.00	\$0.00	0.00%	\$6,000.00	\$0.00
100-4041100-6001 OFFICE SUPPLIES	\$500.00	\$450.99	\$500.00	\$469.02	93.80%	\$500.00	\$0.00
4041100 PUBLIC WORKS ADMINISTRATION	\$96,455.00	\$76,545.63	\$71,300.00	\$30,575.07	42.88%	\$73,100.00	\$0.00
4041200 HWYS, STRTS, BRIDGES & SDWLKS							
100-4041200-1183 COMPENSATION	\$165,000.00	\$166,975.69	\$175,000.00	\$88,439.92	50.54%	\$191,000.00	\$0.00
100-4041200-2100 MATCHING FICA EXPENSE	\$12,450.00	\$12,731.49	\$13,400.00	\$5,457.00	40.72%	\$14,800.00	\$0.00
100-4041200-3310 EQUIPMENT MAINTENANCE	\$12,000.00	\$12,666.17	\$12,000.00	\$10,643.07	88.69%	\$12,000.00	\$0.00
100-4041200-3311 STREET TREES/SIDEWALKS	\$0.00	\$0.00	\$15,000.00	\$0.00	0.00%	\$15,000.00	\$0.00
100-4041200-3315 SIDEWALK MAINTENANCE	\$15,000.00	\$0.00	\$16,000.00	\$0.00	0.00%	\$16,000.00	\$0.00
100-4041200-3316 STREET SIGN MAINTENANCE	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041200-5230 TELECOMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041200-5425 NORFOLK/SOUTHERN R-O-W'S	\$1,100.00	\$1,143.23	\$1,200.00	\$1,237.65	103.14%	\$1,200.00	\$0.00
100-4041200-6007 MATERIALS & SUPPLIES	\$4,000.00	\$8,090.98	\$5,000.00	\$5,461.82	109.24%	\$6,000.00	\$0.00
100-4041200-6008 GASOLINE & OIL	\$20,600.00	\$28,462.41	\$24,000.00	\$14,050.01	58.58%	\$24,000.00	\$0.00

	P/Y Budget	P/Y Actual	Current Bgt	Current Act.	or Spent	Estimated	Requested
100-4041200-6011 UNIFORMS	\$5,000.00	\$2,750.82	\$6,000.00	\$1,693.12	28.22%	\$6,000.00	\$0.00
4041200 HWYS, STRTS, BRIDGES & SDWLKS	\$236,150.00	\$32,820.79	\$267,600.00	\$126,992.59	47.46%	\$286,000.00	\$0.00
4041250 VDOT STREET MAINTENANCE	\$0.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041250-3140 ENGINEERING (VDOT)	\$475,615.00	\$304,367.43	\$0.00	\$6,230.64	0.00%	\$0.00	\$0.00
100-4041250-3300 VDOT STREET MAINTENANCE	\$10,000.00	\$33,787.83	\$10,000.00	\$15,797.67	157.98%	\$15,000.00	\$0.00
100-4041250-3310 EQUIPMENT MAINTENANCE (VDOT)	\$0.00	\$0.00	\$15,000.00	\$0.00	0.00%	\$15,000.00	\$0.00
100-4041250-3511 STORM SEWER MT (VDOT)	\$0.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$0.00
100-4041250-3516 SIGN MAINTENANCE (VDOT)	\$0.00	\$0.00	\$25,000.00	\$0.00	0.00%	\$25,000.00	\$0.00
100-4041250-5800 CONTINGENCY	\$0.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$0.00
100-4041250-6007 MATERIALS & SUPPLIES (VDOT)	\$0.00	\$0.00	\$121,500.00	\$0.00	0.00%	\$121,500.00	\$0.00
100-4041250-6050 STREET MAINTENANCE (VDOT)	\$0.00	\$0.00	\$45,000.00	\$0.00	0.00%	\$45,000.00	\$0.00
100-4041250-6060 SIDEWALK REPLACEMENT (VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041250-6130 TREE REMOVAL (VDOT)	\$0.00	\$0.00	\$15,000.00	\$0.00	0.00%	\$15,000.00	\$0.00
100-4041250-6135 MOWING/TREE REMOVAL (VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041250-6145 STRIPING (VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041250-6207 STREET SWEEPING (VDOT)	\$0.00	\$0.00	\$18,000.00	\$0.00	0.00%	\$18,000.00	\$0.00
100-4041250-6307 SNOW REMOVAL (VDOT)	\$0.00	\$0.00	\$60,000.00	\$0.00	0.00%	\$60,000.00	\$0.00
100-4041250-8801 Equipment Purchase	\$75,000.00	\$100,938.34	\$132,500.00	\$77,685.37	62.90%	\$180,000.00	\$0.00
100-4041250-8803 PW SITE IMPROVEMENTS	\$0.00	\$0.00	\$35,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041250-8804 SAFETY EQUIPMENT	\$0.00	\$0.00	\$5,000.00	\$399.41	7.99%	\$5,000.00	\$0.00
4041250 VDOT STREET MAINTENANCE	\$558,615.00	\$499,093.60	\$505,000.00	\$100,113.09	19.90%	\$465,000.00	\$0.00
4041320 STREET LIGHTS	\$69,200.00	\$60,703.13	\$75,000.00	\$36,357.36	48.45%	\$90,000.00	\$0.00
100-4041320-5110 ELECTRICITY	\$69,200.00	\$60,703.13	\$75,000.00	\$36,357.36	48.45%	\$90,000.00	\$0.00
4041320 STREET LIGHTS	\$16,000.00	\$2,890.00	\$20,000.00	\$0.00	0.00%	\$0.00	\$0.00
4041330 SNOW REMOVAL	\$2,000.00	\$145.00	\$2,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041330-3220 CONTRACTUAL SERVICES	\$18,000.00	\$3,035.00	\$22,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4041330-6007 MATERIALS & SUPPLIES	\$1,500.00	\$296.32	\$1,500.00	\$175.27	11.68%	\$0.00	\$0.00
4041340 PARKING METERS AND LOTS	\$1,500.00	\$296.32	\$1,500.00	\$175.27	11.68%	\$0.00	\$0.00
100-4041340-6007 MATERIALS & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4042200 STREET & ROAD CLEANING	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4042200-3210 STREET CLEANING	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4042200-6007 MATERIALS & SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4042300 REFUSE COLLECTION	\$211,000.00	\$203,459.16	\$219,000.00	\$96,317.08	43.98%	\$240,000.00	\$0.00
100-4042300-3220 CONTRACTUAL SERVICES	\$77,000.00	\$96,117.85	\$85,000.00	\$58,462.58	68.78%	\$110,000.00	\$0.00
100-4042300-6225 RECYCLING SERVICES	\$288,000.00	\$299,577.01	\$904,000.00	\$154,779.66	50.91%	\$350,000.00	\$0.00
4042400 REFUSE DISPOSAL	\$40,000.00	\$40,232.09	\$45,000.00	\$19,593.54	43.54%	\$50,000.00	\$0.00
100-4042400-3800 FCO LANDFILL CHARGES	\$40,000.00	\$40,232.09	\$45,000.00	\$19,593.54	43.54%	\$50,000.00	\$0.00
4042400 REFUSE DISPOSAL							

	P/Y Budget	P/Y Actual	Current Bgt	Current Act	or Spent	Estimated	Requested
4043200 GENERAL PROPERTIES							
100-4043200-3310 REPAIR & MAINTENANCE	\$15,000.00	\$5,612.62	\$17,000.00	\$19,405.00	114.15%	\$20,000.00	\$0.00
100-4043200-3325 HERMITAGE SWAMPOND MAINT	\$4,100.00	\$3,575.00	\$4,100.00	\$3,300.00	80.49%	\$4,100.00	\$0.00
100-4043200-6007 MATERIALS & SUPPLIES	\$500.00	\$83.92	\$500.00	\$0.00	0.00%	\$500.00	\$0.00
100-4043200-6017 CHRISTMAS WREATHS	\$500.00	\$36.99	\$500.00	\$0.00	0.00%	\$500.00	\$0.00
4043200 GENERAL PROPERTIES	\$20,100.00	\$9,308.53	\$22,100.00	\$22,705.00	102.74%	\$25,100.00	\$0.00
4064200 BUILDING SERVICES							
100-4064200-3150 PROFESSIONAL SERVICES	\$2,600.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$0.00
100-4064200-3200 CONTRACTURAL SERVICES	\$20,000.00	\$4,490.23	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$0.00
100-4064200-5110 ELECTRICITY	\$20,600.00	\$20,861.33	\$20,600.00	\$0.00	0.00%	\$20,600.00	\$0.00
100-4064200-5120 NATURAL GAS/HEAT	\$3,350.00	\$2,592.11	\$3,000.00	\$0.00	0.00%	\$3,000.00	\$0.00
100-4064200-5130 WATER/SEWER	\$820.00	\$714.48	\$800.00	\$0.00	0.00%	\$800.00	\$0.00
100-4064200-5230 TELECOMMUNICATIONS	\$9,000.00	\$953.48	\$1,500.00	\$0.00	0.00%	\$1,500.00	\$0.00
100-4064200-5304 LIABILITY INSURANCE	\$2,700.00	\$1,818.64	\$1,500.00	\$0.00	0.00%	\$1,500.00	\$0.00
100-4064200-7113 IN KIND COSTS	\$13,000.00	\$0.00	\$13,000.00	\$0.00	0.00%	\$13,000.00	\$0.00
100-4064200-7115 SHARED MAINTENANCE	\$19,000.00	\$19,292.18	\$19,000.00	\$5,392.46	28.38%	\$19,000.00	\$0.00
100-4064200-8411 CAPITAL ASSET RESERVES	\$7,000.00	\$5,029.53	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$0.00
4064200 BUILDING SERVICES	\$98,070.00	\$55,751.98	\$79,900.00	\$5,392.46	6.75%	\$79,900.00	\$0.00
4071310 PARKS & RECREATION							
100-4071310-3160 CONTRACTURAL SER/IN BLUE	\$1,000.00	\$900.00	\$1,000.00	\$450.00	45.00%	\$1,000.00	\$0.00
100-4071310-5699 CONTRIBUTION/CCP&R	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4071310-6017 CHRISTMAS LIGHTS	\$1,500.00	\$1,504.41	\$3,500.00	\$2,147.09	61.35%	\$3,500.00	\$0.00
100-4071310-6018 ROSE HILL PARK MAINTENANCE	\$5,000.00	\$8,445.26	\$7,000.00	\$4,071.90	5.83%	\$15,000.00	\$0.00
4071310 PARKS & RECREATION	\$7,500.00	\$10,849.67	\$11,500.00	\$3,004.99	26.13%	\$19,500.00	\$0.00
4081100 PLANNING							
100-4081100-1155 COMPENSATION	\$95,975.00	\$94,671.05	\$95,975.00	\$47,756.11	49.76%	\$97,000.00	\$0.00
100-4081100-2100 MATCHING FICA EXPENSE	\$7,345.00	\$7,318.00	\$7,345.00	\$3,692.19	50.27%	\$7,500.00	\$0.00
100-4081100-3145 REIMBURSABLE CONST FEES	\$0.00	\$11,096.75	\$0.00	\$15,100.75	0.00%	\$0.00	\$0.00
100-4081100-3190 PROFESSIONAL SERVICES	\$3,000.00	\$0.00	\$3,000.00	\$750.00	25.00%	\$3,000.00	\$0.00
100-4081100-3195 PREPAID APPLICATION REVIEW FEES	\$0.00	\$50.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081100-3500 PRINTING	\$200.00	\$137.43	\$250.00	\$173.62	69.45%	\$250.00	\$0.00
100-4081100-5510 MILEAGE	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00	\$0.00
100-4081100-5540 TRAINING	\$200.00	\$78.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081100-5810 DUES	\$500.00	\$596.95	\$0.00	\$85.85	85.85%	\$0.00	\$0.00
100-4081100-6001 OFFICE EQUIPMENT	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00	\$0.00
100-4081100-6012 PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4081100 PLANNING	\$107,420.00	\$113,948.18	\$106,770.00	\$67,558.52	63.27%	\$107,950.00	\$0.00
4081400 BOARD OF ZONING APPEALS							
100-4081400-1110 EXPENSE COMPENSATION	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$500.00	\$0.00
100-4081400-5540 TRAINING	\$500.00	\$0.00	\$750.00	\$0.00	0.00%	\$750.00	\$0.00
4081400 BOARD OF ZONING APPEALS	\$1,000.00	\$0.00	\$1,250.00	\$0.00	0.00%	\$1,250.00	\$0.00
4081500 ECONOMIC DEVELOPMENT							
100-4081500-3400 WEB SITE REDESIGN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081500-3450 SE COLLECTOR EVALUATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081500-3650 MARKETING & BRANDING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081500-5411 WAYFINDING SIGNS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00

	P/Y Budget	P/Y Actual	Current Bgt	Current Act.	or Spent	Estimated	Requested
100-4081500-5693 ARTS FUNDING MATCH	\$4,500.00	\$9,000.00	\$4,500.00	\$9,000.00	200.00%	\$4,500.00	\$0.00
100-4081500-5694 ECONOMIC DEVELOPMENT/CC ANNUAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081500-5695 TOWN/COUNTY ECONOMIC DEV	\$17,500.00	\$18,500.00	\$19,500.00	\$0.00	0.00%	\$20,500.00	\$0.00
100-4081500-5696 ECONOMIC DEVELOPMENT RESERVE	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$0.00
100-4081500-5698 GRANT AND MATCHING FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081500-5699 DBI/ECO DEV PROF SERVICES	\$0.00	\$0.00	\$2,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081500-5700 ANNEXATION AREA PROF SVC	\$10,000.00	\$6,500.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4081500 ECONOMIC DEVELOPMENT	\$34,500.00	\$34,000.00	\$28,500.00	\$9,000.00	31.58%	\$27,500.00	\$0.00
4081600 PLANNING COMMISSION							
100-4081600-1111 EXPENSE COMPENSATION	\$5,000.00	\$1,985.00	\$5,000.00	\$520.00	10.40%	\$5,000.00	\$0.00
100-4081600-5540 TRAINING	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$1,500.00	\$0.00
100-4081600-5810 DUES	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4081600 PLANNING COMMISSION	\$6,250.00	\$1,985.00	\$6,000.00	\$520.00	8.67%	\$6,500.00	\$0.00
4081700 BVILLE AREA DEV AUTHORITY							
100-4081700-1111 EXPENSE COMPENSATION	\$2,500.00	\$1,236.12	\$2,400.00	\$0.00	0.00%	\$2,500.00	\$0.00
100-4081700-2100 MATCHING FICA	\$0.00	\$6.12	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4081700-5540 TRAINING	\$2,500.00	\$0.00	\$500.00	\$0.00	0.00%	\$1,000.00	\$0.00
100-4081700-5810 DUES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4081700 BVILLE AREA DEV AUTHORITY	\$2,750.00	\$1,236.12	\$2,900.00	\$0.00	0.00%	\$3,500.00	\$0.00
4081800 ARCHITECTURAL REVIEW BOARD							
100-4081800-5540 TRAINING	\$500.00	\$64.28	\$400.00	\$0.00	0.00%	\$500.00	\$0.00
4081800 ARCHITECTURAL REVIEW BOARD	\$500.00	\$64.28	\$400.00	\$0.00	0.00%	\$500.00	\$0.00
4081900							
100-4081900-5800 TREE BOARD MISCELLANEOUS EXPENSE	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$0.00	\$0.00
4081900	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$0.00	\$0.00
4092000							
100-4092000-5800 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4092000	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4093000							
100-4093000-3000 ARPA GF EXPENSES	\$0.00	\$290,365.08	\$0.00	\$234,929.36	0.00%	\$0.00	\$0.00
4093000	\$0.00	\$290,365.08	\$0.00	\$234,929.36	0.00%	\$0.00	\$0.00
4094200 CAPITAL OUTLAY							
100-4094200-8201 CHRISTMAS DECORATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8207 SOFTWARE UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8208 POLICE COMM UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8209 POLICE CRUISER CAMERA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8225 COMPUTER REPLACEMENT	\$7,500.00	\$0.00	\$8,500.00	\$2,038.49	23.98%	\$35,000.00	\$0.00
100-4094200-8230 REPAIRS TO 23 E MAIN/LIVERY STABLE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8231 PATROL VEHICLE	\$55,000.00	\$1,004.00	\$0.00	\$48,382.57	0.00%	\$57,500.00	\$0.00
100-4094200-8335 BULLET PROOF VEST REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8336 SPEED DISPLAY SIGNS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8337 PW BAY UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8338 DUMP TRUCK / SNOW PLOW	\$15,000.00	\$0.00	\$30,000.00	\$0.00	0.00%	\$0.00	\$0.00

	P77 Budget	P77 Actual	Current Acct	Current Acct	Current Acct	Estimated	Request
100-4094200-8339 HYDRAULIC SALT SPREADER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8340 MOWER	\$0.00	\$0.00	\$1,500.00	\$999.66	66.64%	\$0.00	\$0.00
100-4094200-8341 B-BALL COURT REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$30,000.00	\$0.00
100-4094200-8342 REPAVE RIXEY MOORE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8345 PW TON DUMP BED	\$77,500.00	\$38,746.00	\$32,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8351 POLDER/INSERTER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8353 F350 PICKUP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8362 Service Weapons	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8366 TOWN OFFICE SERVER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8411 CAPITAL RESERVE	\$10,462.00	\$0.00	\$19,695.91	\$0.00	0.00%	\$172,619.10	\$0.00
100-4094200-8421 PD IN CAR CAMERA REP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8500 PPTRA RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8550 EQUIPMENT REPAIR RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8601 PD SOFTWARE UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8602 3/4 TON TRUCK	\$12,000.00	\$0.00	\$15,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8603 PD SERVER REPLACEMENT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8702 WAYFINDING SIGNS RESERVE	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8803 PUBLIC WORKS IMPROVEMENTS	\$0.00	\$0.00	\$95,000.00	\$0.00	0.00%	\$20,000.00	\$0.00
100-4094200-8901 LIVERY STABLE EVALUATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8902 PAVE BARNETT STREET	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8903 E-CITATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8910 BODY CAMERA REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8911 VIRGINIA AVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8912 POLICE MDT REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8913 POLICE CAMERA EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8914 RIXEY MOORE PLAYGROUND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8915 HOGAN'S ALLEY IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00	\$0.00
100-4094200-8916 RADAR FEEDBACK SIGNS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8918 ROSE HILL PARK MASTERPLAN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8919 STORM WATER MITIGATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8950 FOUR WHEELER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8951 PD RADIO REPLACEMENT RESERVE	\$55,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8955 TOWN RUN PER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8956 ASHBY/ARCHER PER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8958 ENDERS PROFFER RESERVES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-9002 JACKSON DR SWMA/DORSEY ST STWATR	\$25,000.00	\$0.00	\$20,000.00	\$9,875.73	49.58%	\$0.00	\$0.00
100-4094200-9003 BACKHOE(PW)	\$25,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-9004 MOSSBY BLVD SIDEWALK	\$25,000.00	\$0.00	\$45,000.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-9005 FAIRFAX ST SIDEWALK RESERVE	\$0.00	\$0.00	\$60,000.00	\$2,565.52	12.83%	\$20,000.00	\$0.00
100-4094200-9007 INTERVIEW ROOM AV (PD)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,500.00	\$0.00
100-4094200-9008 SALT BUILDING (PW)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$130,000.00	\$0.00
100-4094200-9009 TOWN STREET REPAIRS	\$0.00	\$0.00	\$20,000.00	\$0.00	0.00%	\$20,000.00	\$0.00
4094200 CAPITAL OUTLAY	\$258,952.00	\$40,425.00	\$286,695.91	\$63,861.97	0.00%	\$561,619.10	\$0.00
4094300 ARPA EXPENSES	\$0.00	\$0.00	\$2,267,493.00	\$0.00	0.00%	\$0.00	\$0.00
4094300-5700 ARPA	\$0.00	\$0.00	\$2,267,493.00	\$0.00	0.00%	\$0.00	\$0.00



4094300 CONTINGENCY
 100-4094300-5800 CONTINGENCY
 4094300 CONTINGENCY

4095000 DEBT SERVICE
 100-4095000-9110 RDA PRINCIPAL
 100-4095000-9120 RDA INTEREST
 100-4095000-9130 RDA DEBT SER RESERVE
 4095000 DEBT SERVICE

Expenses

Revenues Over/Under Expenses

	779 Budget	779 Actual	Current Est.	Current Act.	Percent	Estimate	Request
	\$110,544.00	\$12,683.19	\$176,616.09	\$0.00	0.00%	\$111,297.90	\$0.00
	\$110,544.00	\$12,683.19	\$176,616.09	\$0.00	0.00%	\$111,297.90	\$0.00
	\$43,200.00	\$42,711.29	\$44,500.00	\$22,024.32	49.45%	\$45,500.00	\$0.00
	\$77,800.00	\$78,764.71	\$77,000.00	\$38,713.65	50.28%	\$75,100.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
	\$121,000.00	\$121,476.00	\$121,500.00	\$60,738.00	49.99%	\$121,600.00	\$0.00
	\$4,171,582.00	\$9,633,009.70	\$6,472,015.00	\$1,964,824.63	30.36%	\$4,504,447.00	\$0.00
100	\$0.00	\$2,943,179.80	\$20,000.00	\$9,013,941.22		\$0.00	\$0.00

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Water Fund

	P/Y Budget	P/Y Actual	Current Bgt.	Current Act.	or Spent	Estimated	Requested
Revenues							
501-3000000-0000 FUND BALANCE	\$550,500.00	\$0.00	\$200,000.00	\$0.00	0.00%	\$615,000.00	\$0.00
501-3150102-0000 INTEREST ON INVESTMENTS	\$30,000.00	\$25,620.95	\$30,000.00	\$51,545.19	171.82%	\$65,000.00	\$0.00
501-3160110-0000 TREATMENT FEES	\$913,000.00	\$1,070,037.01	\$1,000,000.00	\$587,692.50	58.77%	\$1,200,000.00	\$0.00
501-3160111-0000 DELINQUENT ACCT PENALTIES	\$30,000.00	\$32,144.98	\$30,000.00	\$21,154.65	70.52%	\$40,000.00	\$0.00
501-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$393.47)	\$0.00	(\$393.47)	0.00%	\$0.00	\$0.00
501-3160113-0000 AVAILABILITY CHARGES	\$346,000.00	\$1,107,916.00	\$745,000.00	\$592,916.00	79.59%	\$30,500.00	\$0.00
501-3160115-0000 METER FEES	\$8,125.00	\$26,849.00	\$16,000.00	\$13,902.00	86.89%	\$1,000.00	\$0.00
501-3160116-0000 LOAN PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,200,000.00	\$0.00
Revenues	\$1,877,625.00	\$2,262,174.47	\$2,021,000.00	\$1,267,164.76	62.70%	\$3,151,500.00	\$0.00
4012220 PERSONNEL							
501-4012220-1140 COMPENSATION	\$40,600.00	\$58,942.42	\$120,000.00	\$44,379.16	36.98%	\$130,000.00	\$0.00
501-4012220-2100 SOCIAL SECURITY	\$3,110.00	\$4,501.50	\$9,200.00	\$3,398.39	36.88%	\$9,950.00	\$0.00
501-4012220-2210 RETIREMENT	\$33,262.00	\$45,816.46	\$65,000.00	\$22,869.07	35.18%	\$79,000.00	\$0.00
501-4012220-2220 VMI/JP - STD	\$158.00	\$200.50	\$300.00	\$119.00	39.67%	\$500.00	\$0.00
501-4012220-2230 VMI/JP - LTD	\$1,488.00	\$1,469.94	\$2,700.00	\$748.62	27.73%	\$3,200.00	\$0.00
501-4012220-2300 HEALTH INSURANCE	\$48,700.00	\$53,892.90	\$87,000.00	\$36,325.80	41.75%	\$97,000.00	\$0.00
501-4012220-2400 LIFE INSURANCE	\$3,560.00	\$4,913.21	\$6,600.00	\$2,362.15	35.79%	\$7,500.00	\$0.00
501-4012220-2600 UNEMPLOYMENT INSURANCE	\$139.00	\$406.33	\$76.00	\$15.94	20.97%	\$110.00	\$0.00
501-4012220-2700 WORKER'S COMPENSATION	\$14,000.00	\$0.00	\$25,200.00	\$19,499.00	77.14%	\$21,000.00	\$0.00
501-4012220-3170 MISS UTILITY	\$1,500.00	\$3,046.48	\$1,500.00	\$1,090.28	72.69%	\$1,750.00	\$0.00
501-4012220-3320 HANDHELD MAINT	\$4,600.00	\$3,327.50	\$4,500.00	\$345.00	7.67%	\$5,000.00	\$0.00
501-4012220-3450 DIGITIZING	\$0.00	\$0.00	\$7,000.00	\$0.00	0.00%	\$7,000.00	\$0.00
501-4012220-5210 POSTAGE	\$4,400.00	\$6,777.63	\$4,400.00	\$2,610.13	59.32%	\$4,700.00	\$0.00
501-4012220-5540 TRAINING	\$2,500.00	\$622.17	\$2,500.00	\$432.58	17.30%	\$2,500.00	\$0.00
501-4012220-6001 OFFICE SUPPLIES	\$500.00	\$3,673.30	\$500.00	\$1,929.18	385.84%	\$2,000.00	\$0.00
4012220 PERSONNEL	\$158,467.00	\$187,590.34	\$336,476.00	\$136,059.30	40.44%	\$371,010.00	\$0.00
4012222 TREATMENT							
501-4012222-1147 COMPENSATION	\$160,100.00	\$192,806.85	\$200,000.00	\$105,338.80	52.67%	\$273,000.00	\$0.00
501-4012222-2100 MATCHING FICA EXPENSE	\$11,551.00	\$14,945.09	\$15,300.00	\$8,092.32	52.89%	\$21,000.00	\$0.00
501-4012222-2830 CERTIFICATION FEES	\$600.00	\$80.00	\$600.00	\$0.00	0.00%	\$600.00	\$0.00
501-4012222-2840 STATE CONNECTION FEES	\$5,700.00	\$5,496.00	\$5,900.00	\$5,616.00	95.19%	\$5,900.00	\$0.00
501-4012222-2850 LAB TESTING	\$9,000.00	\$5,254.98	\$9,000.00	\$953.80	10.60%	\$11,000.00	\$0.00
501-4012222-3110 MEDICAL EXAMS	\$200.00	\$45.00	\$200.00	\$20.00	10.00%	\$200.00	\$0.00
501-4012222-3145 PROFESSIONAL SERVICES	\$10,000.00	\$7,423.43	\$10,000.00	\$5,667.92	56.68%	\$10,000.00	\$0.00
501-4012222-3146 UTILITY RATE STUDY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4012222-3210 SLUDGE REMOVAL	\$27,000.00	\$17,260.80	\$27,000.00	\$12,426.80	46.03%	\$27,000.00	\$0.00
501-4012222-3220 CLEAN RIVER INTAKE	\$2,000.00	\$844.60	\$2,000.00	\$0.00	0.00%	\$3,000.00	\$0.00
501-4012222-3310 REPAIR & MAINTENANCE	\$60,000.00	\$58,112.77	\$65,000.00	\$37,698.97	58.00%	\$75,000.00	\$0.00
501-4012222-3510 CONSUMER CONFIDENCE RPT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$0.00
501-4012222-5110 ELECTRICITY	\$65,000.00	\$66,863.91	\$70,000.00	\$28,563.04	40.80%	\$70,000.00	\$0.00
501-4012222-5120 FUEL/OIL HEAT	\$3,600.00	\$5,570.94	\$3,600.00	\$0.00	0.00%	\$7,200.00	\$0.00
501-4012222-5230 TELECOMMUNICATIONS	\$4,200.00	\$4,380.81	\$4,300.00	\$2,328.52	53.97%	\$4,700.00	\$0.00
501-4012222-5415 COPIER LEASE	\$700.00	\$795.12	\$900.00	\$367.05	96.34%	\$1,300.00	\$0.00
501-4012222-5540 TRAINING	\$3,500.00	\$168.00	\$3,500.00	\$0.00	0.00%	\$3,500.00	\$0.00
501-4012222-5690 DISCHARGE PERMIT RENEWAL	\$700.00	\$2,940.00	\$3,000.00	\$0.00	0.00%	\$3,000.00	\$0.00
501-4012222-5810 DUES	\$1,000.00	\$361.00	\$1,000.00	\$400.00	40.00%	\$1,000.00	\$0.00
501-4012222-6001 OFFICE SUPPLIES	\$1,000.00	\$514.33	\$1,000.00	\$41.89	4.19%	\$1,000.00	\$0.00

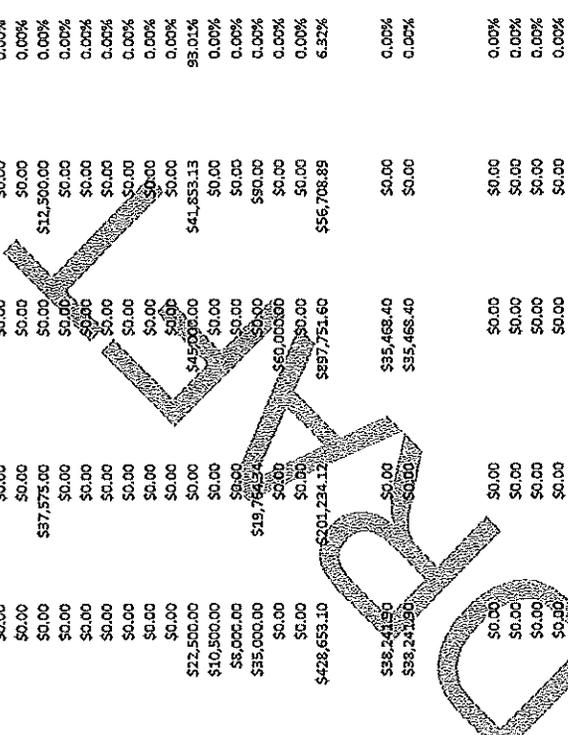
	Budget	Actual	Current	Estimate	% Spent	Current	Estimate	Requested
501-4094200-8211 CAPITAL RESERVES	\$149,674.48	\$0.00	\$316,552.47	\$20,337.95	0.00%	\$0.00	\$20,337.95	\$0.00
501-4094200-8225 COMPUTER REPLACEMENT/UPGRADES	\$2,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8340 MOWER	\$0.00	\$0.00	\$1,500.00	\$0.00	0.00%	\$999.66	\$0.00	\$0.00
501-4094200-8345 PW ONE TON DUMP	\$13,500.00	\$13,500.00	\$15,500.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8354 PICKUP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8355 WATER VALVE INSERTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8360 Handheld Meter Reader	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8361 WATER LINE UPGRADES	\$400,000.00	\$12,063.50	\$150,000.00	\$165,000.00	0.00%	\$0.00	\$165,000.00	\$0.00
501-4094200-8365 Water Booster Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8368 LEAK DETECTOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8350 EQUIPMENT REPAIR RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8602 3/4 TON TRUCK	\$12,000.00	\$11,442.10	\$15,000.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8605 WTP BUILDING MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8703 PICKUP TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8704 FINISH PUMP PROJECT	\$0.00	\$21,168.00	\$0.00	\$50,000.00	0.00%	\$0.00	\$50,000.00	\$0.00
501-4094200-8904 JD BACKHOE (25%)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8905 INFLATABLE TRENCHBOX (50%)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8906 WTP DISINFECTION UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8952 COMMUNICATION NET FOR UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8953 UTILITY PLANT GATES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8954 STORAGE BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8957 WTP EVALUATION & REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-8958 WATER METER REPLACEMENT	\$165,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-9003 BACKHOE (PW)	\$22,500.00	\$0.00	\$65,000.00	\$41,853.13	93.07%	\$41,853.13	\$0.00	\$0.00
501-4094200-9004 SECURITY IMPROVEMENTS	\$10,500.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-9005 WATER RIVER PUMP DISCONNECT ELIMINATION	\$7,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4094200-9006 PER FOR WTP	\$0.00	\$0.00	\$200,000.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4094200 CAPITAL OUTLAY	\$1,023,874.48	\$228,521.30	\$747,352.47	\$42,852.79	5.73%	\$42,852.79	\$1,838,337.93	\$0.00
4094300 CONTINGENCY								
501-4094300-5800 CONTINGENCY	\$24,866.52	\$0.00	\$37,096.53	\$331.88	0.89%	\$331.88	\$38,252.07	\$0.00
4094300 CONTINGENCY	\$24,866.52	\$0.00	\$37,096.53	\$331.88	0.89%	\$331.88	\$38,252.07	\$0.00
4095000 DEBT SERVICE								
501-4095000-9114 WACHOVIA/TAXABLE/PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4095000-9116 CIP PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4095000-9124 WACHOVIA/TAXABLE/INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4095000-9126 WACHOVIA/NONTAX/INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4095000-9130 ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
501-4095000-9140 LOSS ON BOND INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4095000 DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
Expenses	\$1,877,625.00	\$1,474,837.91	\$2,021,000.00	\$933,075.65		\$933,075.65	\$3,151,500.00	\$0.00
Revenues Over/Under Expenses	\$0.00	\$787,336.56	\$0.00	\$334,089.11		\$334,089.11	\$0.00	\$0.00

Sewer Fund

	P/Y Budget	P/Y Actual	Current Bgt	Current Act	or Spent	Estimated	Requested
Revenues							
502-3000000-0000 FUND BALANCE FORWARD	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,095,000.00	\$0.00
502-3150101-0000 Interest Income	\$50,000.00	\$13,596.49	\$35,000.00	\$18,293.94	52.27%	\$95,000.00	\$0.00
502-3160110-0000 TREATMENT FEES	\$1,790,000.00	\$1,846,805.56	\$1,700,000.00	\$962,074.21	56.59%	\$1,800,000.00	\$0.00
502-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$661.13) ?	\$0.00	(\$432.73)	0.00%	\$0.00	\$0.00
502-3160113-0000 AVAILABILITY CHARGES	\$371,625.00	\$1,204,941.00	\$850,000.00	\$638,017.00	75.06%	\$32,750.00	\$0.00
502-3410401-0000 VRA LOAN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-3410402-0000 WQIF Grant	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-3410404-0000 NUTRIENT CREDIT REBATE	\$0.00	\$0.00	\$590.00	\$249.34	0.00%	\$500.00	\$0.00
Revenues	\$2,211,625.00	\$3,054,681.92	\$2,585,500.00	\$1,618,201.76	62.59%	\$2,963,250.00	\$0.00
4012220 PERSONNEL							
502-4012220-1114 COMPENSATION	\$40,560.00	\$32,429.30	\$100,000.00	\$27,068.52	27.07%	\$130,000.00	\$0.00
502-4012220-2100 SOCIAL SECURITY	\$3,105.00	\$2,281.66	\$7,650.00	\$1,959.11	25.61%	\$10,000.00	\$0.00
502-4012220-2210 RETIREMENT	\$32,500.00	\$32,408.81	\$56,500.00	\$16,529.90	29.26%	\$54,300.00	\$0.00
502-4012220-2220 VMILIP - STD	\$250.00	\$142.68	\$210.00	\$80.90	38.52%	\$200.00	\$0.00
502-4012220-2230 VMILIP - LTD	\$2,270.00	\$1,063.52	\$2,300.00	\$621.34	27.01%	\$2,250.00	\$0.00
502-4012220-2300 HEALTH INSURANCE	\$76,860.00	\$99,089.70	\$75,000.00	\$25,277.40	33.70%	\$67,000.00	\$0.00
502-4012220-2400 LIFE INSURANCE	\$5,620.00	\$3,467.32	\$5,700.00	\$1,717.90	30.14%	\$5,600.00	\$0.00
502-4012220-2600 UNEMPLOYMENT INSURANCE	\$220.00	\$203.18	\$220.00	\$7.98	3.65%	\$75.00	\$0.00
502-4012220-2700 WORKER'S COMPENSATION	\$22,000.00	\$0.00	\$15,000.00	\$11,436.00	76.24%	\$14,000.00	\$0.00
502-4012220-3320 HANDHELD MAINT	\$3,000.00	\$3,327.50	\$3,000.00	\$345.00	11.50%	\$5,000.00	\$0.00
502-4012220-3450 DIGITIZING	\$0.00	\$0.00	\$7,000.00	\$0.00	0.00%	\$7,000.00	\$0.00
502-4012220-5210 POSTAGE	\$7,500.00	\$5,709.38	\$7,500.00	\$2,610.13	34.80%	\$7,500.00	\$0.00
502-4012220-6001 OFFICE SUPPLIES	\$1,000.00	\$3,663.29	\$1,000.00	\$2,018.16	201.82%	\$2,500.00	\$0.00
4012220 PERSONNEL	\$114,885.00	\$123,786.14	\$231,080.00	\$89,672.34	31.90%	\$305,425.00	\$0.00
4012222 TREATMENT							
502-4012222-1147 COMPENSATION	\$365,445.00	\$184,934.70	\$205,000.00	\$92,640.89	45.19%	\$275,000.00	\$0.00
502-4012222-2100 MATCHING FICA EXPENSE	\$27,800.00	\$14,292.33	\$15,700.00	\$7,212.15	45.94%	\$21,000.00	\$0.00
502-4012222-2830 CERTIFICATION FEES	\$900.00	\$482.00	\$900.00	\$0.00	0.00%	\$600.00	\$0.00
502-4012222-2850 LAB TESTING	\$36,000.00	\$29,396.00	\$36,000.00	\$15,019.00	41.72%	\$33,000.00	\$0.00
502-4012222-2851 EFFLUENT MONITORING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4012222-3145 PROFESSIONAL SERVICES	\$18,000.00	\$4,650.00	\$18,000.00	\$1,158.00	6.43%	\$18,000.00	\$0.00
502-4012222-3146 UTILITY RATE STUDY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4012222-3210 LANDFILL-SOLIDS DISPOSAL	\$65,000.00	\$81,086.39	\$70,000.00	\$39,423.47	56.32%	\$85,000.00	\$0.00
502-4012222-3310 REPAIR & MAINTENANCE	\$120,000.00	\$114,045.94	\$130,000.00	\$73,856.72	56.31%	\$145,000.00	\$0.00
502-4012222-5110 ELECTRICITY	\$140,000.00	\$127,312.14	\$180,000.00	\$65,632.29	36.46%	\$145,000.00	\$0.00
502-4012222-5230 TELECOMMUNICATIONS	\$6,500.00	\$6,140.19	\$6,500.00	\$3,037.71	46.73%	\$6,500.00	\$0.00
502-4012222-5415 COPIER LEASE	\$3,900.00	\$4,184.71	\$4,000.00	\$2,262.79	56.57%	\$4,300.00	\$0.00
502-4012222-5540 TRAINING	\$3,000.00	\$619.00	\$3,000.00	\$546.26	18.21%	\$3,000.00	\$0.00
502-4012222-5685 NUTRIENT FUND CREDITS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4012222-5690 Discharge Permit Renewal	\$3,500.00	\$600.00	\$3,500.00	\$2,985.00	85.29%	\$3,500.00	\$0.00
502-4012222-5810 DUES	\$600.00	\$1,190.00	\$600.00	\$0.00	0.00%	\$600.00	\$0.00
502-4012222-6001 OFFICE SUPPLIES	\$1,200.00	\$735.53	\$1,300.00	\$589.48	45.34%	\$1,500.00	\$0.00
502-4012222-6004 LAB SUPPLIES	\$5,800.00	\$5,592.15	\$6,200.00	\$1,999.38	31.28%	\$6,200.00	\$0.00
502-4012222-6005 JANITORIAL SUPPLIES	\$1,000.00	\$1,459.55	\$1,500.00	\$2,005.04	133.67%	\$3,500.00	\$0.00
502-4012222-6008 DIESEL FUEL	\$9,300.00	\$3,857.81	\$10,800.00	\$860.30	7.97%	\$10,000.00	\$0.00
502-4012222-6011 UNIFORMS	\$1,000.00	\$126.99	\$1,000.00	\$65.44	6.54%	\$1,000.00	\$0.00
502-4012222-6014 TOOLS	\$1,500.00	\$433.12	\$1,500.00	\$253.79	16.92%	\$1,500.00	\$0.00

	P/Y Budget	P/Y Actual	Current Bgt	Current Act	or Spent	Estimated	Requested
502-4012222-6019 SAFETY EQUIPMENT	\$2,500.00	\$13,927.65	\$2,500.00	\$674.19	26.97%	\$2,500.00	\$0.00
502-4012222-6020 PERSONAL EQUIPMENT	\$800.00	\$0.00	\$800.00	\$0.00	0.00%	\$800.00	\$0.00
502-4012222-6025 CHEMICALS	\$80,000.00	\$94,074.46	\$87,000.00	\$80,956.44	93.05%	\$120,000.00	\$0.00
502-4012222-6500 CARES ACT/COVID-19 EXPENSE	\$0.00	\$2,248.67	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4012222 TREATMENT	\$897,245.00	\$689,389.33	\$785,800.00	\$391,118.34	49.77%	\$887,500.00	\$0.00
4012224 DISTRIBUTION & MAINTENANCE							
502-4012224-1183 COMPENSATION	\$139,000.00	\$78,520.55	\$90,000.00	\$42,778.69	47.53%	\$95,000.00	\$0.00
502-4012224-2100 MATCHING FICA EXPENSE	\$10,600.00	\$6,006.52	\$6,900.00	\$3,272.42	47.43%	\$7,500.00	\$0.00
502-4012224-3510 EQUIPMENT MAINTENANCE	\$5,000.00	\$2,766.25	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
502-4012224-3930 REPAIR & MAINTENANCE	\$10,000.00	\$8,569.62	\$10,000.00	\$11,122.20	111.22%	\$15,000.00	\$0.00
502-4012224-6007 MATERIALS & SUPPLIES	\$2,500.00	\$2,625.00	\$3,000.00	\$0.00	0.00%	\$3,000.00	\$0.00
502-4012224-6019 SAFETY EQUIPMENT	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$500.00	\$0.00
502-4012224-6030 NEW SERVICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4012224 DISTRIBUTION & MAINTENANCE	\$167,600.00	\$98,487.94	\$115,600.00	\$57,173.31	49.54%	\$126,000.00	\$0.00
4093000							
502-4093000-3000 ARPA WF EXPENSES	\$0.00	\$158,272.85	\$0.00	\$70,535.12			\$0.00
4093000	\$0.00	\$158,272.85	\$0.00	\$70,535.12			\$0.00
4094100 CAPITAL PROJECTS							
502-4094100-8001 OUTFALL LINE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094100-8003 NEW WWTP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4094100 CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4094200 CAPITAL OUTLAY							
502-4094200-8101 SEWER CHEWER REHAB	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8105 PICK UP	\$0.00	\$14,743.21	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8109 SEWER LATERAL CAMERA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8110 WWTP UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$775,000.00	\$0.00
502-4094200-8111 SEWER MAIN REHAB	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8112 RAW SEW RECIR CONT SYS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8113 UV EXPANSION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8120 HEADWORKS BLDG LIGHT UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8123 SCADA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8124 PUMP STATION UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8125 PUMP STATION UPGRADE RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8126 SLUDGE LOADING CONVEYOR BELT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8134 SEWER SYSTEM UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8146 WWTP LAB DRYERS	\$100,000.00	\$10,215.47	\$100,000.00	\$0.00	0.00%	\$100,000.00	\$0.00
502-4094200-8200 PW SITE EXPANSION RES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8201 AERATION EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8209 Amortization Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8210 DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8211 CAPITAL RESERVES	\$115,153.10	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8225 COMPUTER REPLACEMENT/UPGRADE	\$2,000.00	\$0.00	\$3,000.00	\$1,266.08	0.00%	\$3,000.00	\$0.00
502-4094200-8340 MOWER	\$0.00	\$0.00	\$1,500.00	\$999.68	0.00%	\$0.00	\$0.00
502-4094200-8345 PW ONE TON DUMP	\$0.00	\$16,949.00	\$16,500.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8354 PICKUP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8356 SEWER CHEWER REHAB	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
502-4094200-8360 Handheld Meter Reader	\$0.00	\$545.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00

	P/Budget	F/Actual	Current B/C	Current A/C	Contingency	Estimate	Requested
502-4094200-8367 SEWER JET RODDER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8413 CAPITAL RESERVE	\$0.00	\$0.00	\$546,751.60	\$0.00	\$0.00	\$36,757.25	\$0.00
502-4094200-8423 PICK-UP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8540 MEMBRANE REPLACEMENT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8543 MEMBRANE PRE-PURCHASE	\$110,000.00	\$90,000.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8550 EQUIPMENT REPAIR RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8602 3/4 T P-JP (1/2 VDOT)	\$12,000.00	\$11,442.10	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8604 SS CAMERA (1/2 VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8708 PICKUP TRUCK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8804 JD BACKHOE (25%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8805 INFLATABLE TRENCHBOX (50%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8807 TRACTOR (50%)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8808 WWTP COMPUTER UPGRADES	\$0.00	\$0.00	\$0.00	\$12,500.00	\$0.00	\$0.00	\$0.00
502-4094200-8903 WWTP AIR MONITORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8917 HYPOCHLORITE PUMP REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8952 COMMUNICATION NET FOR UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8953 UTILITY PLANT GATES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8954 INVENTORY LOCKUP FENCING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-8955 WWTP BUILD REPAIR/JOINTS RES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9003 BACKHOE (PW)	\$12,500.00	\$0.00	\$45,000.00	\$41,833.13	\$0.00	\$0.00	\$0.00
502-4094200-9004 SECURITY IMPROVEMENTS	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9006 WWTP BLOWER DISCONNECTS	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9007 WWTP PERMEATE PUMPS	\$35,000.00	\$19,764.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4094200-9008 HARMONIC BALANCER	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00
502-4094200-9009 BAR SCREEN WWTP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00
4094200 CAPITAL OUTLAY	\$428,653.10	\$201,234.12	\$937,751.60	\$56,708.89	\$0.00	\$1,134,757.25	\$0.00
4094300 CONTINGENCY							
502-4094300-5800 CONTINGENCY	\$38,240.00	\$0.00	\$35,468.40	\$0.00	\$0.00	\$39,567.75	\$0.00
4094900 CONTINGENCY	\$38,240.00	\$0.00	\$35,468.40	\$0.00	\$0.00	\$39,567.75	\$0.00
4095000 DEBT SERVICE							
502-4095000-8001 OUTFALL LINE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4095000-8002 WWTP UPGRADES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4095000-8003 NEW WWTP	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4095000-9112 CIP PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4095000-9114 WACHOVIA/TAXABLE/PRINCIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4095000-9118 VRA PRINCIPAL	\$470,000.00	\$470,000.00	\$470,000.00	\$235,000.00	\$0.00	\$470,000.00	\$0.00
502-4095000-9122 CIP INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-4095000-9124 WACHOVIA/TAXABLE/INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4095000 DEBT SERVICE	\$470,000.00	\$470,000.00	\$470,000.00	\$235,000.00	\$0.00	\$470,000.00	\$0.00
Expenses	\$2,211,625.00	\$1,741,170.38	\$2,585,500.00	\$900,205.00	\$0.00	\$2,963,250.00	\$0.00
Revenues Over/Under Expenses	\$0.00	\$1,325,511.54	\$0.00	\$717,993.76	\$0.00	\$0.00	\$0.00
Total all 3 Funds:	\$8,261,832.00	\$6,849,017.99	\$11,098,515.00	\$3,798,108.23	\$0.00	\$10,619,197.00	\$0.00
		\$1,412,814.01	\$7,300,406.72	\$0.00		\$0.00	



Fund Reserve Specifics
Adopted June 14, 2022
Markup 2/23/23

This document was adopted in accordance with the Town Council's Reserves Policy.

General Fund

General fund reserve

This reserve is established in order to provide funding for unforeseen expenses and to supplement revenues as the Council deems necessary. General fund monies budgeted in a given year that are neither spent nor otherwise encumbered will be placed in this reserve. The interest income from all general fund reserves is placed in this reserve.

Reserve	\$216,244.57 + 92,599.27 = \$308,843.84
Reserve goal	\$422,521.00 650,000 50% of annual debt service + 10% of annual GF operational expenses

Property Maintenance Reserve

The Town owns several properties for which the maintenance costs fall solely on the general fund. These properties include 23 East Main Street (includes Livery), Hogan's Alley, Crow Street Parking Lot, Rose Hill Park (including the John Rixey Moore Playground, Smithy Cottage but excluding the Barns of Rose Hill), Rixey Moore Parking Lot, and the old kennel located on the Wastewater Treatment Plant property.

The maintenance costs for the Public Works Facility and the Berryville-Clarke County Government Center are shared by all three funds. The Berryville-Clarke County Government Center is jointly owned with Clarke County; therefore, a separate fund is established for that property.

These funds may be made available for improvements to or maintenance of town properties.

Reserve	\$350,000 + 200,000 = \$550,000
Reserve goal	\$500,000 600,000

Berryville-Clarke County Government Center reserve

The Town and Clarke County constructed the Berryville-Clarke County Government Center in 2008. The facility is owned and maintained by both jurisdictions.

The facility's note holder requires that a maintenance reserve be established to provide savings to address unforeseen maintenance-related expenses. Both the Town and County agreed to self-encumber funds that would be available for expenses incurred while repairing, maintaining, or improving the property at 101 Chalmers Court.

These funds may be made available for repair, maintenance, or improvement of the Berryville-Clarke County Government Center facility.

Reserve	\$ 150,000 200,000
Reserve goal	\$ 150,000 200,000

Flood Plain/Stormwater mitigation reserve

Berryville contains three major drainage areas. Each of these drainage areas contains a perennial stream: Town Run (known as Dog Run in the rest of Clarke County), Craig's Run, and Buckmarsh Run. Each of these drainage areas contains smaller contributing sub-drainage areas.

The flood plain and floodway have been identified and mapped within the Town Run drainage area. Stormwater management concerns have been identified in several sub-drainage areas of the Town Run drainage area.

These funds would be available for use on flood plain/stormwater mitigation projects.

Reserve	\$150,000 + 100,000 = \$250,000
Reserve goal	\$500,000

Downtown improvement reserve

In recognition of the economic benefits of an attractive business district, the Council recognizes that improvements to the downtown area will pay dividends to the entire town.

The Town created this reserve, in full or in part, projects to improve the general appearance of the downtown, enhance directional signage, improve parking, improve accessibility, establish and maintain trees and or planters, and the like.

Reserve	\$ 30,000 + 70,000 = \$100,000
Reserve goal	\$135,000

Economic Development reserve

This reserve was established to provide for savings that can be used to address economic development opportunities or needs that the Town Council determines should be funded.

Reserve	\$ 25,000
Reserve goal	\$100,000

Blight abatement reserve

The Berryville Code provides the Town Council and the Town Manager with authority to demolish/secure unsafe structures and abate blight. If the Town must address such problems, then the work is paid for with public funds and the cost billed to the property owner. If the property owner fails to pay for the work, then a tax lien is placed on the property. Generally, it takes several years for the Town to recoup any of the costs incurred addressing the unsafe conditions.

These funds would be available to pay for work required to secure or demolish unsafe structures and abate blight.

Reserve	\$70,000 + 10,000 = \$80,000
Reserve goal	\$80,000

John H. Enders Vol. Fire Department reserve

This reserve was established to provide savings that can be used to assist the John H. Enders Volunteer Fire Department and Rescue Squad, which the Town Council has declared to be an integral part of the official safety program of the Town, with capital projects.

Reserve	\$ 50,000 + 10,000 = \$60,000
Reserve goal	\$100,000

Police Equipment Replacement Reserve

This reserve was established to fund new or replacement police department equipment.

Reserve	\$75,000
Reserve goal	\$75,000

Annexation Reserve

This reserve was established to provide savings that can be used to complete work required to affect annexations.

Reserve	\$40,000
Reserve goal	\$40,000

Town Street Reserve

This reserve is established to provide funds for maintenance of Town secondary streets that do not qualify for use of Virginia Secondary Street Reimbursement funds.

Reserve	\$43,000 + 32,000 = \$75,000
Reserve Goal	\$75,000 100,000

Transportation Alternatives Program (TAP) Project Matching Funds Reserve

This reserve is established to provide required matching funds for TAP projects.

The Town has two TAP grant applications in process. If these projects are completed, the Town will be responsible for the following match:

Mosby Boulevard Sidewalk Project:	\$ 45,000
Fairfax Street Sidewalk Project:	\$300,000

The Town will be filing another TAP application for the Mosby Boulevard Sidewalk Project to cover the costs of reconstructing a portion of existing sidewalk that was identified as being in need of replacement. It is expected that, if the TAP grant is secured, the Town's match will not exceed \$10,000. If the grant is not secured, then the Town's contribution to this aspect of the project will be approximately \$50,000. This reserve goal has been calculated assuming that the Town will be responsible for a \$55,000 contribution to this aspect of the Mosby Blvd. project.

Reserve	\$0 + 50,000 = \$50,000
Reserve Goal	\$345,000 400,000

Total General Fund Reserves = \$1,813,843.80

Water Fund

Water fund reserve

This reserve is established in order to provide funding for unforeseen expenses and to supplement revenues as the Council deems necessary. Water fund monies budgeted in a given year that are neither spent nor otherwise encumbered will be placed in this reserve. The interest income from all water fund reserves is placed in this reserve.

Reserve	$\$190,108.78 - 84 = \$190,024.78$
Reserve goal	$\$190,000 + 185,000$ 100% of annual debt service + 15% of annual WF operational expenses

Water storage tank reserve

The Town maintains three water tanks within its water distribution system. The Town has maintenance contracts for the three tanks, but given the importance of these improvements it is vital to provide a reserve to address unforeseen problems that may not be covered under the annual maintenance contract.

Reserve	$\$225,000 + 18,000 = \$243,000$
Reserve goal	$\$500,000$

Water treatment plant reserve

The Town's water treatment plant was constructed in 1984.

The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/upgrade of this facility and the pumping station at the Shenandoah River.

The plant and pumping station are slated for replacement/improvement in FY26.

It is estimated that the preliminary engineering report and system construction plans will cost \$2,200,000. Work on this aspect of the project is expected to begin in FY23 and be completed in FY24.

It is estimated that construction will cost \$22,600,000. Construction is expected to begin in FY25 and be completed in FY26.

These funds will be available to fund engineering work or address unforeseen costs during construction.

These funds are also available to pay for unforeseen costs at the water treatment plant.

Reserve	$\$1,541,000 + 659,000 = \$2,200,000$
Reserve goal	$\$2,200,000$

Water distribution system reserve

The Town maintains a system of pipes through which water is distributed from the water plant and throughout the Town. This system includes improvements such as water mains, laterals, meters and related improvements, valves, pumps, and fire hydrants. The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/upgrade of portions of the distribution system.

Reserve	\$ 860,000.00 + 40,000 = \$900,000
Reserve goal	\$ 1,200,000.00

Total Water Fund Reserves = \$3,533,024.78

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Sewer Fund

Sewer fund reserve

This reserve is established in order to provide funding for unforeseen expenses and to supplement revenues as the Council deems necessary. Sewer fund monies budgeted in a given year that are neither spent nor otherwise encumbered will be placed in this reserve. The interest income from all sewer fund reserves is placed in this reserve.

Reserve	$\$650,065.05 + 38,316 = \$688,381$
Reserve goal	$\$650,000.00 + 745,000$ 100% of annual debt service + 15% of annual SF operational expenses

Wastewater treatment plant reserve

The Town's wastewater treatment plant became operational in 2012. The useful life of the plant is expected to be at least 25 years.

These funds may be made available to address unforeseen costs at the plant or begin a replacement/upgrade project.

Reserve	$\$1,155,000 + 420,000 = \$1,575,000$
Reserve goal	$\$5,000,000$

Sewer collection system reserve

The Town maintains a system of pipes and other improvements through which wastewater is collected from customers and transmitted to the wastewater treatment plant. This system includes improvements such as sewer mains, manholes, and pump stations.

The Town of Berryville Utility Rate Study completed in 2019 identified expenses related to the replacement/upgrade of portions of the collection system.

Reserve	$\$1,572,000.00 + 250,000 = \$1,822,000$
Reserve goal	$\$2,000,000.00$

Membrane replacement reserve

The Town's wastewater treatment plant utilizes ultrafiltration membranes as a part of the treatment process. These membranes have an expected useful life of eight to 12 years.

These funds may be made available to address the cost of membrane maintenance and replacement. A large portion of this reserve may not need to be established if the Town enters into a pre-purchase program.

Reserve	$\$ 650,000 + 125,000 = \$775,000$
Reserve goal	$\$1,320,000$

Total Sewer Fund Reserves = \$4,860,381

Yellow highlighted proposed changes in reserves

DRAFT

TOWN OF BERRYVILLE
SCHEDULE OF WATER AND SEWER FEES AND CHARGES

~~Effective November 17, 2022~~

Proposed to be effective November 21, 2023

I. USER FEES

A. WATER

1. Within corporate limits or the limits of an approved annexation area: \$8.15 per 1,000 gallons of usage. Minimum charge \$5.00 per month for usage under 1,000 gallons during billing period.
2. Other: \$10.18 per 1,000 gallons of usage. Minimum charge \$6.25 per month for usage under 1,000 gallons during billing period.

B. SEWER

1. Within corporate limits or the limits of an approved annexation area: \$17.27 per 1,000 gallons of usage. Minimum charge \$15.00 per month for usage under 1,000 gallons during billing period.
2. Other: \$21.58 per 1,000 gallons of usage. Minimum charge \$18.75 per month for usage under 1,000 gallons during billing period.

II. ADMINISTRATIVE AND FACILITIES FEES AND DEPOSITS

A. ADMINISTRATIVE AND FACILITIES FEES

Monthly Administrative and Facilities Fees, charged with usage:

Water ~~\$18.07~~ 24.35

Sewer ~~\$9.65~~ 12.18

Late Fee: 10% of bill amount

Service Disconnection/Reconnection Fee: \$50

Returned Check/ACH Fee: \$50

B. DEPOSITS

Residential: individually metered single-family units, town homes, and duplexes: \$270 285

Residential: multi-family with master meter: ~~\$215~~ 230 per unit

Business/Commercial excluding restaurants and laundries: ~~\$270~~ 285

Restaurant: \$865 880*

Laundry: \$4,590 4,605*

Institutional: \$1,610 1,625*

Industrial: \$5,630 5,645*

*Town Manager may increase or decrease on the basis of actual usage.

Note: Town Manager may establish reasonable deposit amounts for use types not anticipated by this schedule.

III. AVAILABILITY FEES

A. WATER

Meter Size (Inches)	Demand Ratio	Avail. Fee (Corp. Limits or Annex. Area)	Avail. Fee (Other)	Meter Cost
5/8	1	\$ 15,250	\$ 19,060	Meter Fee
3/4	1.5	\$ 22,875	\$ 28,500	Meter Fee
1	2.5	\$ 38,125	\$ 47,650	Meter Fee
1.5	4.375	\$ 66,719	\$ 83,388	Meter Fee
2	8	\$ 122,000	\$ 152,480	Meter Fee
3	16	\$ 244,000	\$ 304,960	Meter Fee
4	25	\$ 381,250	\$ 476,500	Meter Fee
6	50	\$ 762,500	\$ 953,000	Meter Fee

Greater than 6", Demand Ratio (AWWA M22) multiplied by fee for Demand Ratio 1.

Meter Size (Inches)	Demand Ratio	Avail. Fee (Corp. Limits or Annex. Area)	Avail. Fee (Other)	Meter Cost
5/8	1	\$ 16,226	\$ 20,283	Meter Fee
3/4	1.5	\$ 24,339	\$ 30,424	Meter Fee
1	2.5	\$ 40,565	\$ 50,707	Meter Fee
1.5	4.375	\$ 70,989	\$ 88,738	Meter Fee
2	8	\$ 129,808	\$ 162,264	Meter Fee
3	16	\$ 259,616	\$ 324,528	Meter Fee
4	25	\$ 405,560	\$ 507,075	Meter Fee
6	50	\$ 811,300	\$ 1,014,150	Meter Fee

Greater than 6", Demand Ratio (AWWA M22) multiplied by fee for Demand Ratio 1.

Notes:

(a) Multi-family residences are defined as any master-metered group of apartment, townhouse, condominium, or other residential units with each unit having separate kitchen facilities.

(b) In cases in which a master meter serves multi-family residences or a combination of multi-family and commercial units, the applicant will pay a fee based on the higher of A) an amount derived by multiplying .8 by the applicable water availability fee for demand ratio 1 times the total number of residential and

commercial units to be served by a single meter, or B) an amount based on the meter size as specified above.

(c) Meter fee is calculated by adding the cost of the meter and a 30% (of meter cost) handling fee.

B. SEWER

Meter Size (Inches)	Demand Ratio	Avail. Fee (Corp. Limits or Annex. Area)	Avail. Fee (Other)
5/8	1	\$ 16,375	\$ 20,470
3/4	1.5	\$ 24,563	\$ 30,705
1	2.5	\$ 40,938	\$ 51,175
1.5	4.375	\$ 71,641	\$ 89,556
2	8	\$ 131,000	\$ 163,760
3	16	\$ 262,000	\$ 327,520
4	25	\$ 409,375	\$ 511,750
6	50	\$ 818,750	\$ 1,023,500

Greater than 6", Demand Ratio (AWWA M22) multiplied by fee for Demand Ratio 1.

Meter Size (Inches)	Demand Ratio	Avail. Fee (Corp. Limits or Annex. Area)	Avail. Fee (Other)
5/8	1	\$ 17,423	\$ 21,779
3/4	1.5	\$ 26,134	\$ 32,668
1	2.5	\$ 43,557	\$ 54,447
1.5	4.375	\$ 76,226	\$ 92,283
2	8	\$ 139,384	\$ 174,232
3	16	\$ 278,768	\$ 348,464
4	25	\$ 435,575	\$ 544,475
6	50	\$ 871,150	\$ 1,088,950

Greater than 6", Demand Ratio (AWWA M22) multiplied by fee for Demand Ratio 1.

IV. LATERAL OR CONNECTION FEES

Connection to the Town's water distribution and/or sewer collection system may be completed only if the following conditions are met:

- Party applying to connect to the system agrees to assume all costs associated with connection to the systems, including excavation, taps, vaults, traffic control, restoration (including pavement), testing, inspections, etc.
- Contractor responsible for completing work has been vetted and approved by the Town.
- Plans for the work, including restoration, have been approved by the Town.
- Required surety has been approved and provided to the Town.
- Required insurance coverage is in place and documentation thereof provided to the Town.
- Required permits have been issued by the Town, Virginia Department of Transportation, or other applicable agency.

V. INSPECTIONS

A. Sanitary Sewer Camera Service and Storm Sewer Camera Inspection Service

1. Mains and Laterals Over 4 Inches in Diameter

Mobilization Fee: ~~\$300~~ 325

Camera Fee: \$3.00 per linear foot

2. 4-Inch Laterals

Laterals Under 50 Feet in Length: ~~\$150~~ 175

Laterals 50 Feet in Length or Greater: ~~\$150~~ 175 plus \$3.00 per linear foot

B. Inspections

Town staff: ~~\$65~~ 70 per hour (1 hour minimum for any inspection then billed at ½ hr. increments thereafter)

Licensed professional engineer or approved third-party inspector: Cost

C. Hydrant Flow Tests

~~\$65~~ 70 per hour (1 hour minimum for any test then billed at ½ hr. increments thereafter) plus cost of water (includes water and sewer charges)

Notes:

Cleaning of lines will be required prior to camera use: Line cleaning is the responsibility of the applicant. If lines are not clean and camera crew must remobilize later to perform the inspection, a second mobilization fee will be charged.

Hydrant flow tests: Hydrant flow tests must be scheduled with the Director of Public Works no less than three work days in advance of test. Contractor will supply gauges and will be responsible for recording results. Town personnel will operate hydrant.

VI. SIGNIFICANT INDUSTRIAL USER FEES

Sewer system discharge permit: \$500

VII. WATER METER TESTING

5/8" meter: \$125

All other meters: \$125 + cost

Note: Fee is refunded if meter is found to be over-registering.

VIII. HYDRANT METERS

Nonrefundable account establishment fee: \$50

Meter deposit: \$1,500 (deposit refunded upon return of undamaged meter)

Note: Usage metered through hydrant meters will be billed for both water and sewer user fees.

IX. UNAUTHORIZED USE OF SERVICE

For unauthorized water withdrawals from fire hydrants or any other part of the Town water system, or when a customer willfully takes steps to reactivate service after service has been disconnected by the Town because of nonpayment of any charge owed to the Town, and the Town must take action to discontinue service again by removal of the meter or by any other necessary measures, a \$250 charge for unauthorized use of services will be imposed. This charge will be in addition to any other charge for water and sewer services owed to the Town, and in addition to any legal remedies the Town may pursue for unauthorized use of service.

Approved by Town Council on September 13, 2022. _____

DEBT OVERVIEW

1/1/2023

Permissible debt

Pursuant to the Berryville Town Charter, the Virginia Constitution, and the Code of Virginia, the Town is authorized to incur debt, including the issuance of general obligation bonds. Article VII, Section 10 of the Constitution of Virginia limits the amount of long-term debt that the Town Council may incur to ten percent of the assessed value of real estate that is subject to taxation. The legal debt margin is computed in the following manner:

Assessed value of real property as of 1/1/23	\$648,300,800
Statutory debt limit (10% of assessed value of taxable real estate)	\$ 64,830,080
Lease revenue bond obligations as of 6/30/22:	\$ 1,886,198
General obligation bond obligations as of 6/30/22:	\$ <u>7,285,000</u>
Total bond obligations as of 6/30/22:	\$ 9,171,198
Legal debt margin:	\$ 55,658,882

Narrative - Current debt

General Fund

The Town borrowed \$2,327,000 in 2007 from the United States Department of Agriculture to fund its share of the Berryville-Clarke County Government Center.

The loan term is 40 years and the interest rate is 4.125%.

The Town pays \$121,476.00 annually in debt service. The final payment for this loan is due on 5/15/47.

Water Fund

The Town's water fund has no debt.

Sewer Fund

The Town borrowed \$11,750,000 in 2012 from the Virginia Resources Authority to fund construction of a new wastewater treatment plant and treated wastewater transmission line.

The loan term is 25 years and the interest rate is 0%.

The Town pays \$470,000.00 annually in debt service. The final payment for this loan is due on 8/1/37.

Narrative - Borrowing anticipated in the next five years

General Fund

There are no projects planned that will require that the Town incur long-term debt.

Water Fund

The Town anticipates the need to replace its water treatment plant in FY2026.

While the Town is reserving funds for this work, it is expected that it will incur long-term debt to complete required work. The current estimate for the project is \$24,800,000 (\$2,200,000 engineering and \$22,600,000 for construction of the treatment plant and related improvements).

It is expected that a loan for this project will have to be closed in the fall of 2023. The amount of money that will have to be borrowed has not been determined.

Sewer Fund

There are no projects planned that will require that the Town incur long-term debt.

Tax Year	Real Estate	Personal Property	Machinery & Tools
2023	0.2	1.25	1.3
2022	0.2	1.25	\$ 1.300
2021	0.2 ↑	1.25	\$ 1.300
k 2020	0.17741 ↓	1.25	\$ 1.300
2019	0.2 ↑	\$ 1.25	\$ 1.300
2018	0.19	\$ 1.25	\$ 1.300
2017	0.19	\$ 1.25	\$ 1.300
* 2016	0.19 ↑	\$ 1.25	\$ 1.300
2015	\$ 0.186 ↑	\$ 1.25	\$ 1.300
2014	\$ 0.136 ↑	\$ 1.05	\$ 1.300
2013	\$ 0.116	\$ 1.00	\$ 1.182
2012	\$ 0.116	\$ 1.00	\$ 1.168
2011	\$ 0.116	\$ 1.00	\$ 1.00
* 2010	\$ 0.116 ↑	\$ 1.00	\$ 1.00
2009	\$ 0.0989	\$ 1.00	\$ 1.00
2008	\$ 0.0989	\$ 1.00	\$ 1.00
2007	\$ 0.0989	\$ 1.00	\$ 1.00
* 2006	\$ 0.0989	\$ 1.00	\$ 1.00
2005	\$ 0.20	\$ 1.00	\$ 0.91
2004	\$ 0.20	\$ 1.00	\$ 0.85
2003	\$ 0.20	\$ 1.00	\$ 0.88
* 2002	\$ 0.20 ↑	\$ 1.00	\$ 0.90
2001	\$ 0.23	\$ 1.00	\$ 0.90
2000	\$ 0.23	\$ 1.00	\$ 0.90
1999	\$ 0.23	\$ 1.00	\$ 0.90
* 1998	\$ 0.23 ↓	\$ 1.00	\$ 0.93
1997	\$ 0.24	\$ 1.00	\$ 0.93
1996	\$ 0.24	\$ 1.00	\$ 0.93
1995	\$ 0.24	\$ 1.00	\$ 0.93
* 1994	\$ 0.24	\$ 1.00	\$ 1.00
1993	\$ 0.24	\$ 1.00	\$ 1.00
1992	\$ 0.24	\$ 1.00	\$ 1.00
1991	\$ 0.24	\$ 1.00	\$ 1.00
* 1990	\$ 0.24 ↓	\$ 1.00	\$ 1.00
1989	\$ 0.37	\$ 1.00	\$ 1.00
1988	\$ 0.37	\$ 1.00	\$ 1.00
1987	\$ 0.37	\$ 1.00	\$ 1.00
* 1986	\$ 0.37 ↑	\$ 1.00	\$ 1.00
1985	\$ 0.37	\$ 1.00	\$ 1.00
1984	\$ 0.37	\$ 1.00	\$ 1.00
1983	\$ 0.37	\$ 1.00	\$ 1.00
* 1982	\$ 0.37 ↑	\$ 1.00	\$ 1.00
1981	\$ 0.40	\$ 1.00	\$ 1.00
1980	\$ 0.40	\$ 1.00	\$ 1.00

Legend
 * Reassessment
 ↑ Tax Increase
 ↓ Tax Rate Decrease

General Fund Budget vs Actual from- 7/1/2022 Thru - 12/31/2022

Type	Disp Acct	Budget	YTD	Variance	Prort
Revenues	100-3000000-0000 FUND BALANCE FORWARD	\$40,000.00	\$0.00	(\$40,000.00)	0.00%
Revenues	100-3110101-0000 CURRENT REAL ESTATE TAXES	\$1,154,000.00	\$673,030.99	(\$480,969.01)	58.32%
Revenues	100-3110201-0000 UTILITY REAL ESTATE TAXES	\$11,200.00	\$0.00	(\$11,200.00)	0.00%
Revenues	100-3110301-0000 CURRENT PERS PROP TAXES	\$400,000.00	\$405,233.85	\$5,233.85	101.31%
Revenues	100-3110303-0000 Refuse Collection Fees	\$7,000.00	\$7,107.10	\$107.10	101.53%
Revenues	100-3110401-0000 MACHINERY & TOOLS	\$175,000.00	\$193,076.67	\$18,076.67	110.33%
Revenues	100-3110601-0000 TAX PENALTIES	\$8,000.00	\$9,364.04	\$1,364.04	117.05%
Revenues	100-3110602-0000 TAX INTEREST	\$2,000.00	\$2,308.89	\$308.89	115.44%
Revenues	100-3120101-0000 LOCAL SALES TAX	\$260,000.00	\$195,760.85	(\$64,239.15)	75.29%
Revenues	100-3120201-0000 CONSUMER UTILITY TAX	\$100,000.00	\$54,878.84	(\$45,121.16)	54.88%
Revenues	100-3120300-0000 BUSINESS LICENSE	\$240,000.00	\$8,116.37	(\$231,883.63)	3.38%
Revenues	100-3120402-0000 REC FRANCHISE FEES	\$35,000.00	\$21,119.79	(\$13,880.21)	60.34%
Revenues	100-3120501-0000 AUTO LICENSE	\$95,000.00	\$95,362.15	\$362.15	100.38%
Revenues	100-3120601-0000 BANK FRANCHISE TAXES	\$140,000.00	\$0.00	(\$140,000.00)	0.00%
Revenues	100-3120801-0000 CIGARETTE TAX	\$13,000.00	\$12,105.00	(\$895.00)	93.12%
Revenues	100-3121001-0000 LODGING TAX	\$8,500.00	\$4,963.57	(\$3,536.43)	58.39%
Revenues	100-3121101-0000 MEALS TAX	\$350,000.00	\$209,962.09	(\$140,037.91)	59.99%
Revenues	100-3130304-0000 Land Use Application Fees	\$1,000.00	\$240.00	(\$760.00)	24.00%
Revenues	100-3130307-0000 ZONING & SUBDIVISION FEES	\$10,000.00	\$22,329.25	\$12,329.25	223.29%
Revenues	100-3140101-0000 COURT FINES	\$12,000.00	\$7,634.62	(\$4,365.38)	63.62%
Revenues	100-3140102-0000 PARKING METER FINES	\$3,000.00	\$120.00	(\$2,880.00)	4.00%
Revenues	100-3140103-0000 ESUMMONS	\$1,000.00	\$209.25	(\$790.75)	20.93%
Revenues	100-3150101-0000 INTEREST ON DEPOSITS	\$85,000.00	\$72,066.12	(\$12,933.88)	84.78%
Revenues	100-3150201-0000 RENTAL OF PROPERTY	\$12,500.00	\$7,088.96	(\$5,411.04)	56.71%
Revenues	100-3150205-0000 WATER TANK SITE LEASE	\$85,000.00	\$45,031.48	(\$39,968.52)	52.98%
Revenues	100-3150206-0000 CHARGE CARD REBATE	\$15,000.00	\$17,568.11	\$2,568.11	117.12%
Revenues	100-3160703-0000 PARKING METERS	\$10,000.00	\$3,589.09	(\$6,410.91)	35.89%
Revenues	100-3189905-0000 SALE OF SURPLUS	\$5,000.00	\$1,577.00	(\$3,423.00)	31.54%
Revenues	100-3189999-0000 PPTRA	\$209,917.00	\$209,916.73	(\$0.27)	100.00%

Type	Disp Acct	Budget	YTD	Variance	Prnt
Revenues	100-3190204-0000 NORTHWESTERN REIMBURSEABLE FEES	\$0.00	\$8,214.00	\$8,214.00	0.00%
Revenues	100-3220106-0000 AMERICAN RESCUE PLAN (ARPA)	\$2,267,493.00	\$2,267,493.00	\$0.00	100.00%
Revenues	100-3220107-0000 ROLLING STOCK TAX	\$1,850.00	\$1,784.07	(\$65.93)	96.44%
Revenues	100-3220108-0000 599 LAW ENFORCEMENT GRANT	\$82,350.00	\$45,274.00	(\$37,076.00)	54.98%
Revenues	100-3220201-0000 Communication Tax	\$70,000.00	\$32,506.64	(\$37,493.36)	46.44%
Revenues	100-3240102-0000 FIRE FUND PROGRAM	\$15,250.00	\$18,351.00	\$3,101.00	120.33%
Revenues	100-3240103-0000 LE BLOCK GRANT	\$1,000.00	\$1,011.00	\$11.00	101.10%
Revenues	100-3240300-0000 VDOT LANE MILE ALLOWANCE	\$503,000.00	\$268,041.14	(\$234,958.86)	53.29%
Revenues	100-3240301-0000 VDOT ROAD MAINTENANCE	\$55,555.00	\$7,500.00	(\$48,055.00)	13.50%
Revenues	100-3240302-0000 LITTER CONTROL GRANT	\$1,900.00	\$0.00	(\$1,900.00)	0.00%
Revenues	100-3240312-0000 Va Commission for the Arts	\$4,500.00	\$4,500.00	\$0.00	100.00%
Revenues	100-3410201-0000 MISCELLANEOUS REVENUES	\$1,000.00	\$40,432.55	\$39,432.55	4,043.26%
		\$6,492,015.00	\$4,974,868.21	(\$1,517,146.79)	77%
Type: Expenses					
Expenses	100-4011100-1111 EXPENSE COMPENSATION	\$18,900.00	\$9,200.00	\$9,700.00	48.68%
Expenses	100-4011100-2100 MATCHING FICA	\$1,450.00	\$703.93	\$746.07	48.55%
Expenses	100-4011100-5540 TRAINING	\$4,000.00	\$0.00	\$4,000.00	0.00%
Expenses	100-4011100-5699 LOCAL CONTRIBUTIONS	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4011100-5800 MISCELLANEOUS	\$5,000.00	\$4,961.71	\$38.29	99.23%
Expenses	100-4011100-5810 Dues	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	100-4011100-6017 TOWN CODE SUPPLEMENTS	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4011200-1114 SALARIES/WAGES/TNCLK	\$48,500.00	\$24,617.86	\$23,882.14	50.76%
Expenses	100-4011200-2100 MATCHING FICA EXPENSE	\$3,700.00	\$1,897.83	\$1,802.17	51.29%
Expenses	100-4011200-5510 MILEAGE	\$250.00	\$0.00	\$250.00	0.00%
Expenses	100-4011200-5540 EDUCATION/TRAINING	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4011200-5810 DUES	\$100.00	\$25.00	\$75.00	25.00%
Expenses	100-4012110-1112 COMPENSATION	\$70,000.00	\$26,775.58	\$43,224.42	38.25%
Expenses	100-4012110-2100 MATCHING FICA EXPENSE	\$5,400.00	\$4,189.34	\$1,210.66	77.58%
Expenses	100-4012110-3399 Blight Abatement	\$50,000.00	\$0.00	\$50,000.00	0.00%
Expenses	100-4012110-5230 TELECOMMUNICATIONS	\$600.00	\$200.00	\$400.00	33.33%
Expenses	100-4012110-5510 MILEAGE	\$150.00	\$29.38	\$120.62	19.59%
Expenses	100-4012110-5540 TRAINING	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4012110-5810 DUES	\$500.00	\$57.28	(\$77.28)	115.46%

Type	Disp Acct	Budget	YTD	Variance	Print
Expenses	100-4012210-3150 PROFESSIONAL SERVICES	\$50,000.00	\$24,024.56	\$25,975.44	48.05%
Expenses	100-4012220-2210 RETIREMENT	\$160,000.00	\$82,126.26	\$77,873.74	51.33%
Expenses	100-4012220-2220 VMLIP - STD	\$645.00	\$315.54	\$329.46	48.92%
Expenses	100-4012220-2230 VMLIP - LTD	\$6,600.00	\$3,377.73	\$3,222.27	51.18%
Expenses	100-4012220-2250 Line of Duty Act	\$8,500.00	\$8,108.00	\$392.00	95.39%
Expenses	100-4012220-2300 HEALTH INSURANCE	\$212,000.00	\$107,734.80	\$104,265.20	50.82%
Expenses	100-4012220-2400 LIFE INSURANCE	\$16,230.00	\$8,342.21	\$7,887.79	51.40%
Expenses	100-4012220-2600 UNEMPLOYMENT INSURANCE	\$600.00	\$15.94	\$584.06	2.66%
Expenses	100-4012220-2700 WORKER'S COMPENSATION	\$35,000.00	\$26,300.00	\$8,700.00	75.14%
Expenses	100-4012220-3110 RANDOM DRUG SCREENING	\$750.00	\$0.00	\$750.00	0.00%
Expenses	100-4012220-9001 EMPLOYEE RECOGNITION	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4012240-3120 CONTRACTUAL SERVICES	\$20,000.00	\$0.00	\$20,000.00	0.00%
Expenses	100-4012410-1113 COMPENSATION	\$82,000.00	\$40,404.96	\$41,595.04	49.27%
Expenses	100-4012410-2100 MATCHING FICA EXPENSE	\$6,275.00	\$3,102.84	\$3,172.16	49.45%
Expenses	100-4012410-3130 PROFESSIONAL SER/TAX CONV	\$2,500.00	\$1,125.00	\$1,375.00	45.00%
Expenses	100-4012410-5306 SURETY BONDS	\$500.00	\$434.00	\$66.00	86.80%
Expenses	100-4012410-5540 TRAINING	\$2,000.00	\$1,444.59	\$555.41	72.23%
Expenses	100-4012410-5810 DUES	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4012430-1113 COMPENSATION	\$110,000.00	\$7,689.21	\$52,310.79	52.44%
Expenses	100-4012430-2100 MATCHING FICA EXPENSE	\$8,450.00	\$4,165.66	\$4,284.34	49.30%
Expenses	100-4012430-5540 TRAINING	\$3,400.00	\$923.40	\$2,476.60	27.16%
Expenses	100-4012530-3320 MAINTENANCE CONTRACTS	\$51,100.00	\$30,686.87	\$20,413.13	60.05%
Expenses	100-4012530-3400 WEB SITE	\$1,000.00	\$3.63	\$996.37	0.36%
Expenses	100-4012530-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	0.00%
Expenses	100-4012530-3501 NEWSLETTER	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4012530-3600 ADVERTISING	\$6,000.00	\$7,961.00	(\$1,961.00)	132.68%
Expenses	100-4012530-5210 POSTAGE	\$15,000.00	\$8,917.19	\$6,082.81	59.45%
Expenses	100-4012530-5230 TELECOMMUNICATIONS	\$4,200.00	\$2,042.10	\$2,157.90	48.62%
Expenses	100-4012530-5250 SOCIAL MEDIA ARCHIVING	\$2,700.00	\$0.00	\$2,700.00	0.00%
Expenses	100-4012530-5415 COPIER LEASE	\$4,900.00	\$2,262.79	\$2,637.21	46.18%
Expenses	100-4012530-5540 TRAINING	\$1,500.00	\$0.00	\$1,500.00	0.00%
Expenses	100-4012530-5699 CONTRIBUTION/CC SOCIAL MEDIA	\$5,000.00	\$0.00	\$5,000.00	0.00%

Type	Disp Acct	Budget	YTD	Variance	Pctg
Expenses	100-4012530-5810 DUES	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4012530-6001 OFFICE SUPPLIES	\$11,500.00	\$5,360.82	\$6,139.18	46.62%
Expenses	100-4012550-5304 BLANKET EXCESS LIABILITY	\$16,000.00	\$12,095.00	\$3,905.00	75.59%
Expenses	100-4012550-5305 AUTOMOBILE INSURANCE	\$13,000.00	\$12,077.00	\$923.00	92.90%
Expenses	100-4012550-5308 SEMI-MULTI PERIL INS	\$28,900.00	\$36,254.00	(\$7,354.00)	125.45%
Expenses	100-4012600-3140 ENGINEERING SERVICES	\$5,000.00	\$0.00	\$5,000.00	0.00%
Expenses	100-4013100-1125 ELECTION OFFICIALS	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	100-4013100-6001 OFFICE SUPPLIES	\$3,000.00	\$13.58	\$2,986.42	0.45%
Expenses	100-4021500-3150 PUBLIC DEFENDER FEES	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4031100-1139 COMPENSATION	\$667,000.00	\$323,252.13	\$343,747.87	48.46%
Expenses	100-4031100-2100 MATCHING FICA EXPENSE	\$51,500.00	\$24,551.56	\$26,948.44	47.67%
Expenses	100-4031100-3110 MEDICAL EXAMINATIONS	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4031100-3115 PRE EMPLOYMENT DRUG SCREEN	\$500.00	\$750.00	(\$250.00)	150.00%
Expenses	100-4031100-3190 INTERPRETER	\$400.00	\$50.86	\$349.14	12.72%
Expenses	100-4031100-3310 REPAIR & MAINTENANCE	\$12,000.00	\$6,249.42	\$5,750.58	52.08%
Expenses	100-4031100-3320 MAINTENANCE CONTRACTS	\$29,000.00	\$10,575.76	\$18,424.24	36.47%
Expenses	100-4031100-4081 RICH RAU SAFETY FUND	\$5,000.00	\$0.00	\$5,000.00	0.00%
Expenses	100-4031100-4082 WILDLIFE MANAGEMENT	\$250.00	\$0.00	\$250.00	0.00%
Expenses	100-4031100-5210 POSTAGE	\$500.00	\$25.35	\$474.65	5.07%
Expenses	100-4031100-5230 TELECOMMUNICATIONS	\$3,000.00	\$2,914.90	\$85.10	97.16%
Expenses	100-4031100-5415 COPIER LEASE	\$4,400.00	\$2,262.79	\$2,137.21	51.43%
Expenses	100-4031100-5540 TRAINING	\$16,000.00	\$8,640.63	\$7,359.37	54.00%
Expenses	100-4031100-5545 OFFICE ACCREDITATION	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4031100-5810 DUES	\$850.00	\$500.00	\$350.00	58.82%
Expenses	100-4031100-5815 COMMUNITY RELATIONS	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4031100-6001 OFFICE SUPPLIES	\$1,600.00	\$770.06	\$829.94	48.13%
Expenses	100-4031100-6008 GASOLINE & OIL	\$19,440.00	\$10,191.83	\$9,248.17	52.43%
Expenses	100-4031100-6010 POLICE SUPPLIES	\$13,500.00	\$5,360.21	\$8,139.79	39.71%
Expenses	100-4031100-6011 UNIFORMS	\$3,000.00	\$44.40	\$2,955.60	1.48%
Expenses	100-4031300-5699 COUNTY CONT/CROSSING GD	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4031400-5699 CONTRIBUTION/CC CENT ALRM	\$5,000.00	\$0.00	\$5,000.00	0.00%
Expenses	100-4032200-5699 CONTRIBUTION/JHEVFD	\$30,000.00	\$0.00	\$30,000.00	0.00%

Type	Disp Acct	Budget	YTD	Variance	Pctg
Expenses	100-4032200-5707 FIRE FUND PROGRAM	\$15,250.00	\$18,351.00	(\$3,101.00)	120.33%
Expenses	100-4032200-8411 ENDERS CAPITAL PROJECT RESERVE	\$50,000.00	\$0.00	\$50,000.00	0.00%
Expenses	100-4041100-1140 Compensation	\$40,000.00	\$17,546.18	\$22,453.82	43.87%
Expenses	100-4041100-2100 MATCHING FICA EXPENSE	\$3,100.00	\$1,419.82	\$1,680.18	45.80%
Expenses	100-4041100-3110 MEDICAL EXAMS	\$1,000.00	\$494.00	\$506.00	49.40%
Expenses	100-4041100-3310 VEHICLE REP & MAINTENANCE	\$11,000.00	\$5,169.86	\$5,830.14	47.00%
Expenses	100-4041100-5120 FUEL OIL/HEAT	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4041100-5230 TELECOMMUNICATIONS	\$8,000.00	\$3,640.44	\$4,359.56	45.51%
Expenses	100-4041100-5415 COPIER LEASE	\$2,700.00	\$1,835.75	\$864.25	67.99%
Expenses	100-4041100-5540 TRAINING	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4041100-6001 OFFICE SUPPLIES	\$500.00	\$469.02	\$30.98	93.80%
Expenses	100-4041200-1183 COMPENSATION	\$175,000.00	\$88,439.92	\$86,560.08	50.54%
Expenses	100-4041200-2100 MATCHING FICA EXPENSE	\$13,400.00	\$5,457.00	\$7,943.00	40.72%
Expenses	100-4041200-3310 EQUIPMENT MAINTENANCE	\$12,000.00	\$10,643.07	\$1,356.93	88.69%
Expenses	100-4041200-3311 STREET TREES/SIDEWALKS	\$15,000.00	\$0.00	\$15,000.00	0.00%
Expenses	100-4041200-3315 SIDEWALK MAINTENANCE	\$16,000.00	\$0.00	\$16,000.00	0.00%
Expenses	100-4041200-5425 NORFOLK/SOUTHERN R-O-W'S	\$1,200.00	\$1,237.65	(\$37.65)	103.14%
Expenses	100-4041200-6007 MATERIALS & SUPPLIES	\$5,000.00	\$5,461.82	(\$461.82)	109.24%
Expenses	100-4041200-6008 GASOLINE & OIL	\$24,000.00	\$14,060.01	\$9,939.99	58.58%
Expenses	100-4041200-6011 UNIFORMS	\$6,000.00	\$1,893.12	\$4,306.88	28.22%
Expenses	100-4041250-3140 ENGINEERING	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4041250-3310 EQUIPMENT MAINTENANCE	\$10,000.00	\$15,947.67	(\$5,947.67)	159.48%
Expenses	100-4041250-3311 STORM SEWER MAINTENANCE	\$15,000.00	\$0.00	\$15,000.00	0.00%
Expenses	100-4041250-3316 SIGNS	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4041250-5800 CONTINGENCY	\$25,000.00	\$0.00	\$25,000.00	0.00%
Expenses	100-4041250-6007 MATERIALS & SUPPLIES	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4041250-6050 STREET MAINTENANCE	\$121,500.00	\$6,230.64	\$115,269.36	5.13%
Expenses	100-4041250-6060 SIDEWALK REPLACEMENT	\$45,000.00	\$0.00	\$45,000.00	0.00%
Expenses	100-4041250-6135 MOWING/TREE REMOVAL	\$15,000.00	\$0.00	\$15,000.00	0.00%
Expenses	100-4041250-6207 STREET SWEEPING	\$18,000.00	\$0.00	\$18,000.00	0.00%
Expenses	100-4041250-6307 SNOW REMOVAL	\$60,000.00	\$0.00	\$60,000.00	0.00%
Expenses	100-4041250-8801 EQUIPMENT PURCHASE	\$123,500.00	\$77,685.37	\$45,814.63	62.90%

Type	Disc Acct	Budget	YTD	Variance	Pct
Expenses	100-4041250-8803 PW SITE IMPROVEMENTS	\$35,000.00	\$0.00	\$35,000.00	0.00%
Expenses	100-4041250-8804 SAFETY EQUIPMENT	\$5,000.00	\$399.41	\$4,600.59	7.99%
Expenses	100-4041320-5110 ELECTRICITY	\$75,000.00	\$36,357.36	\$38,642.64	48.48%
Expenses	100-4041330-3220 CONTRACTUAL SERVICES	\$20,000.00	\$0.00	\$20,000.00	0.00%
Expenses	100-4041330-6007 MATERIALS & SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4041340-6007 MATERIALS & SUPPLIES	\$1,500.00	\$175.27	\$1,324.73	11.68%
Expenses	100-4042300-3220 CONTRACTUAL SERVICES	\$219,000.00	\$96,317.08	\$122,682.92	43.98%
Expenses	100-4042300-6225 RECYCLING SERVICES	\$85,000.00	\$58,462.58	\$26,537.42	68.78%
Expenses	100-4042400-3800 FCO LANDFILL CHARGES	\$45,000.00	\$19,593.54	\$25,406.46	43.54%
Expenses	100-4043200-3310 REPAIR & MAINTENANCE	\$17,000.00	\$15,933.70	\$1,066.30	93.73%
Expenses	100-4043200-3325 HERMITAGE SWPOND MAINT	\$4,100.00	\$3,300.00	\$800.00	80.49%
Expenses	100-4043200-6007 MATERIALS & SUPPLIES	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4043200-6017 CHRISTMAS WREATHS	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4064200-3150 PROFESSIONAL SERVICES	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4064200-3200 CONTRACTUAL SERVICES	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4064200-5110 ELECTRICITY	\$20,100.00	\$0.00	\$20,100.00	0.00%
Expenses	100-4064200-5120 NATURAL GAS/HEAT	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	100-4064200-5130 WATER/SEWER	\$800.00	\$0.00	\$800.00	0.00%
Expenses	100-4064200-5230 TELECOMMUNICATIONS	\$1,500.00	\$0.00	\$1,500.00	0.00%
Expenses	100-4064200-5304 LIABILITY INSURANCE	\$1,500.00	\$0.00	\$1,500.00	0.00%
Expenses	100-4064200-7113 IN KIND COSTS	\$13,000.00	\$0.00	\$13,000.00	0.00%
Expenses	100-4064200-7115 SHARED MAINTENANCE	\$19,000.00	\$5,392.46	\$13,607.54	28.38%
Expenses	100-4064200-8411 CAPITAL ASSET RESERVES	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4071310-3160 CONTRACTUAL SER/IN BLUE	\$1,000.00	\$450.00	\$550.00	45.00%
Expenses	100-4071310-6017 CHRISTMAS LIGHTS	\$3,500.00	\$2,147.09	\$1,352.91	61.35%
Expenses	100-4071310-6018 ROSE HILL PARK MAINTENANCE	\$7,000.00	\$3,879.20	\$3,120.80	55.42%
Expenses	100-4081100-1155 COMPENSATION	\$95,975.00	\$47,756.11	\$48,218.89	49.76%
Expenses	100-4081100-2100 MATCHING FICA EXPENSE	\$7,345.00	\$3,692.19	\$3,652.81	50.27%
Expenses	100-4081100-3145 REIMBURSABLE CONST FEES	\$0.00	\$15,100.75	(\$15,100.75)	0.00%
Expenses	100-4081100-3190 PROFESSIONAL SERVICES	\$3,000.00	\$750.00	\$2,250.00	25.00%
Expenses	100-4081100-3500 PRINTING	\$250.00	\$173.62	\$76.38	69.45%
Expenses	100-4081100-5510 MILEAGE	\$100.00	\$0.00	\$100.00	0.00%

Type	Disp. Acct	Budget	YTD	Variance	Prcnt
Expenses	100-4081100-6001 OFFICE EQUIPMENT	\$100.00	\$85.85	\$14.15	85.85%
Expenses	100-4081400-1110 EXPENSE COMPENSATION	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4081400-5540 TRAINING	\$750.00	\$0.00	\$750.00	0.00%
Expenses	100-4081500-5693 ARTS FUNDING MATCH	\$4,500.00	\$9,000.00	(\$4,500.00)	200.00%
Expenses	100-4081500-5695 TOWN/COUNTY ECONOMIC DEV	\$19,500.00	\$0.00	\$19,500.00	0.00%
Expenses	100-4081500-5696 ECONOMIC DEVELOPMENT RESERVE	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4081500-5699 DBI/ECO DEV PROF SERVICES	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4081600-1111 EXPENSE COMPENSATION	\$5,000.00	\$520.00	\$4,480.00	10.40%
Expenses	100-4081600-5540 TRAINING	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4081700-1111 EXPENSE COMPENSATION	\$2,400.00	\$0.00	\$2,400.00	0.00%
Expenses	100-4081700-5540 TRAINING	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4081800-5540 TRAINING	\$400.00	\$0.00	\$400.00	0.00%
Expenses	100-4081900-5800 TREE BOARD MISCELLANEOUS EXPENSE	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4094200-8225 COMPUTER REPLACEMENT/UPGRADES	\$8,500.00	\$2,038.49	\$6,461.51	23.98%
Expenses	100-4094200-8231 PATROL VEHICLE	\$0.00	\$48,382.57	(\$48,382.57)	0.00%
Expenses	100-4094200-8338 SNOW PLOW(S)	\$30,000.00	\$0.00	\$30,000.00	0.00%
Expenses	100-4094200-8340 MOWER	\$1,500.00	\$999.66	\$500.34	66.64%
Expenses	100-4094200-8345 PW TON DUMP	\$32,000.00	\$0.00	\$32,000.00	0.00%
Expenses	100-4094200-8411 CAPITAL RESERVE	\$19,695.91	\$0.00	\$19,695.91	0.00%
Expenses	100-4094200-8602 3/4 TON TRUCK	\$15,000.00	\$0.00	\$15,000.00	0.00%
Expenses	100-4094200-8803 PUBLIC WORKS SITE IMPROVEMENTS	\$35,000.00	\$0.00	\$35,000.00	0.00%
Expenses	100-4094200-8959 CHRISTMAS DECORATIONS FOR STS(PW)	\$20,000.00	\$9,875.73	\$10,124.27	49.38%
Expenses	100-4094200-9003 BACKHOE (PW)	\$45,000.00	\$0.00	\$45,000.00	0.00%
Expenses	100-4094200-9004 MOSBY BOULEVARD SIDEWALK	\$20,000.00	\$2,565.52	\$17,434.48	12.83%
Expenses	100-4094200-9005 FAIRFAX ST SIDEWALK RESERVE	\$60,000.00	\$0.00	\$60,000.00	0.00%
Expenses	100-4094200-9006 SECOND STREET REPAIRS	\$20,000.00	\$0.00	\$20,000.00	0.00%
Expenses	100-4094300-5700 ARPA EXPENSES	\$2,267,493.00	\$234,929.36	\$2,032,563.64	10.36%
Expenses	100-4094300-5800 CONTINGENCY	\$176,616.09	\$0.00	\$176,616.09	0.00%
Expenses	100-4095000-9110 RDA PRINCIPAL	\$44,500.00	\$22,024.32	\$22,475.68	49.49%
Expenses	100-4095000-9120 RDA INTEREST	\$77,000.00	\$38,713.68	\$38,286.32	50.28%
		\$6,492,015.00	\$1,911,424.37	\$4,580,590.63	29%

Southern Software FMS Budget vs Actual
Date: 1/31/2023 12:18 PM

Water Fund Budget vs Actual From - 7/1/2022 Thru - 12/31/2022

Type	Disp Acct	Budget	YTD	Variance	Prcnt
Type: Revenues					
Revenues	501-3000000-0000 FUND BALANCE	\$200,000.00	\$0.00	(\$200,000.00)	0.00%
Revenues	501-3150102-0000 INTEREST ON INVESTMENTS	\$30,000.00	\$51,545.19	\$21,545.19	171.82%
Revenues	501-3160110-0000 TREATMENT FEES	\$1,000,000.00	\$887,692.50	(\$412,307.50)	58.77%
Revenues	501-3160111-0000 DELINQUENT ACCT PENALTIES	\$30,000.00	\$21,154.65	(\$8,845.35)	70.52%
Revenues	501-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$85.58)	(\$85.58)	0.00%
Revenues	501-3160113-0000 AVAILABILITY CHARGES	\$745,000.00	\$592,956.00	(\$152,044.00)	79.59%
Revenues	501-3160115-0000 METER FEES	\$16,000.00	\$13,902.00	(\$2,098.00)	86.89%
		\$2,021,000.00	\$1,267,164.76	(\$753,835.24)	63%
Type: Expenses					
Expenses	501-4012220-1140 COMPENSATION	\$120,000.00	\$71,154.29	\$48,845.71	59.30%
Expenses	501-4012220-2100 SOCIAL SECURITY	\$9,200.00	\$3,393.39	\$5,806.61	36.88%
Expenses	501-4012220-2210 RETIREMENT	\$65,000.00	\$22,869.07	\$42,130.93	35.18%
Expenses	501-4012220-2220 VMLIP - STD	\$300.00	\$119.00	\$181.00	39.67%
Expenses	501-4012220-2230 VMLIP - LTD	\$2,700.00	\$748.62	\$1,951.38	27.73%
Expenses	501-4012220-2300 HEALTH INSURANCE	\$87,000.00	\$36,325.80	\$50,674.20	41.75%
Expenses	501-4012220-2400 LIFE INSURANCE	\$6,600.00	\$2,362.15	\$4,237.85	35.79%
Expenses	501-4012220-2600 UNEMPLOYMENT INSURANCE	\$76.00	\$15.94	\$60.06	20.97%
Expenses	501-4012220-2700 WORKER'S COMPENSATION	\$25,200.00	\$19,439.00	\$5,761.00	77.14%
Expenses	501-4012220-3170 MISS UTILITY	\$1,500.00	\$1,090.28	\$409.72	72.69%
Expenses	501-4012220-3320 HANDHELD MAINT	\$4,500.00	\$345.00	\$4,155.00	7.67%
Expenses	501-4012220-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	0.00%
Expenses	501-4012220-5210 POSTAGE	\$4,400.00	\$2,610.13	\$1,789.87	59.32%
Expenses	501-4012220-5540 TRAINING	\$2,500.00	\$432.58	\$2,067.42	17.30%
Expenses	501-4012220-6001 OFFICE SUPPLIES	\$500.00	\$1,929.18	(\$1,429.18)	385.84%
Expenses	501-4012222-1147 COMPENSATION	\$200,000.00	\$105,338.80	\$94,661.20	52.67%
Expenses	501-4012222-2100 MATCHING FICA EXPENSE	\$15,300.00	\$8,092.32	\$7,207.68	52.89%
Expenses	501-4012222-2830 CERTIFICATION FEES	\$600.00	\$0.00	\$600.00	0.00%
Expenses	501-4012222-2840 STATE CONNECTION FEES	\$5,900.00	\$5,616.00	\$284.00	95.19%
Expenses	501-4012222-2850 LAB TESTING	\$9,000.00	\$953.80	\$8,046.20	10.60%
Expenses	501-4012222-3110 MEDICAL EXAMS	\$200.00	\$20.00	\$180.00	10.00%

TYPE	Disp. Acct.	Budget	YTD	Variance	Print
Expenses	501-4012222-3145 PROFESSIONAL SERVICES	\$10,000.00	\$5,667.92	\$4,332.08	56.68%
Expenses	501-4012222-3210 SLUDGE REMOVAL	\$27,000.00	\$14,426.80	\$14,573.20	46.03%
Expenses	501-4012222-3220 CLEAN RIVER INTAKE	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	501-4012222-3310 REPAIR & MAINTENANCE	\$65,000.00	\$37,698.97	\$27,301.03	58.00%
Expenses	501-4012222-3510 CONSUMER CONFIDENCE RPT	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	501-4012222-5110 ELECTRICITY	\$70,000.00	\$28,563.04	\$41,436.96	40.80%
Expenses	501-4012222-5120 FUEL/OIL HEAT	\$4,000.00	\$0.00	\$4,000.00	0.00%
Expenses	501-4012222-5230 TELECOMMUNICATIONS	\$4,300.00	\$2,320.52	\$1,979.48	53.97%
Expenses	501-4012222-5415 COPIER LEASE	\$900.00	\$867.05	\$32.95	96.34%
Expenses	501-4012222-5540 TRAINING	\$3,500.00	\$0.00	\$3,500.00	0.00%
Expenses	501-4012222-5690 DISCHARGE PERMIT RENEWAL	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	501-4012222-5810 DUES	\$1,000.00	\$400.00	\$600.00	40.00%
Expenses	501-4012222-6001 OFFICE SUPPLIES	\$1,000.00	\$41.89	\$958.11	4.19%
Expenses	501-4012222-6004 LAB SUPPLIES	\$5,000.00	\$3,909.67	\$1,090.33	78.19%
Expenses	501-4012222-6005 JANITORIAL SUPPLIES	\$1,000.00	\$612.62	\$387.38	61.26%
Expenses	501-4012222-6008 GASOLINE & OIL	\$7,250.00	\$3,205.63	\$4,044.37	44.22%
Expenses	501-4012222-6011 UNIFORMS	\$1,000.00	\$152.32	\$847.68	15.23%
Expenses	501-4012222-6014 TOOLS	\$500.00	\$629.63	(\$129.63)	125.93%
Expenses	501-4012222-6019 SAFETY EQUIPMENT	\$2,000.00	\$776.97	\$1,223.03	38.85%
Expenses	501-4012222-6020 PERSONAL EQUIPMENT	\$600.00	\$0.00	\$600.00	0.00%
Expenses	501-4012222-6025 CHEMICALS	\$43,000.00	\$25,554.57	\$17,445.43	59.43%
Expenses	501-4012224-1183 COMPENSATION	\$165,000.00	\$81,640.93	\$83,359.07	49.48%
Expenses	501-4012224-2100 MATCHING FICA EXPENSE	\$12,625.00	\$6,245.62	\$6,379.38	49.47%
Expenses	501-4012224-3330 LINE REPAIR & MAINTENANCE	\$50,000.00	\$32,296.50	\$17,703.50	64.59%
Expenses	501-4012224-6007 MATERIALS & SUPPLIES	\$30,000.00	\$24,508.54	\$5,491.46	81.70%
Expenses	501-4012224-6019 SAFETY EQUIPMENT	\$700.00	\$195.00	\$505.00	27.86%
Expenses	501-4012224-6030 NEW SERVICE SUPPLIES	\$2,000.00	\$330.35	\$1,669.65	16.52%
Expenses	501-4012224-9008 STORAGE TANK MAINTENANCE CONTRAC	\$155,700.00	\$158,504.33	(\$2,804.33)	101.80%
Expenses	501-4093000-3000 ARPA WF EXPENSES	\$0.00	\$207,261.89	(\$207,261.89)	0.00%
Expenses	501-4094200-8211 CAPITAL RESERVES	\$316,352.47	\$0.00	\$316,352.47	0.00%
Expenses	501-4094200-8225 COMPUTER UPGRADES	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	501-4094200-8340 MOWER (1/3)	\$1,500.00	\$999.66	\$500.34	66.64%

Type	Disp Acct	Budget	YTD	Variance	Pctgt
Expenses	501-4094200-8345 PW ONE TON DUMP	\$16,500.00	\$0.00	\$16,500.00	0.00%
Expenses	501-4094200-8361 WATER LINE UPGRADES	\$150,000.00	\$0.00	\$150,000.00	0.00%
Expenses	501-4094200-8602 3/4 TON TRUCK	\$15,000.00	\$0.00	\$15,000.00	0.00%
Expenses	501-4094200-9003 BACKHOE (PW)	\$45,000.00	\$41,853.13	\$3,146.87	93.01%
Expenses	501-4094200-9006 PER FOR WTP	\$200,000.00	\$0.00	\$200,000.00	0.00%
Expenses	501-4094300-5800 CONTINGENCY	\$37,096.53	\$331.88	\$36,764.65	0.89%
		\$2,021,000.00	\$959,850.78	\$1,061,149.22	47%

Southern Software FMS Budget vs Actual

Date: 1/31/2023
12:06 PM

Sewer Fund Budget vs Actual From - 7/1/2022 Thru - 12/31/2022

Type	Disp Acct	Budget	YTD	Variance	Pctgt
Type: Revenues					
Revenues	502-3150101-0000 Interest Income	\$35,000.00	\$18,293.94	(\$16,706.06)	52.27%
Revenues	502-3160110-0000 TREATMENT FEES	\$1,700,000.00	\$962,074.21	(\$737,925.79)	56.59%
Revenues	502-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$432.73)	(\$432.73)	0.00%
Revenues	502-3160113-0000 AVAILABILITY CHARGES	\$850,000.00	\$638,017.00	(\$211,983.00)	75.06%
Revenues	502-3410404-0000 NUTRIENT CREDIT REBATE	\$500.00	\$249.34	(\$250.66)	49.87%
		\$2,585,500.00	\$1,618,201.76	(\$957,298.24)	63%
Type: Expenses					
Expenses	502-4012220-1114 COMPENSATION	\$100,000.00	\$53,843.65	\$46,156.35	53.84%
Expenses	502-4012220-2100 SOCIAL SECURITY	\$7,650.00	\$1,959.11	\$5,690.89	25.61%
Expenses	502-4012220-2210 RETIREMENT	\$56,500.00	\$16,529.90	\$39,970.10	29.26%
Expenses	502-4012220-2220 VMLIP - STD	\$210.00	\$80.90	\$129.10	38.52%
Expenses	502-4012220-2230 VMLIP - LTD	\$2,300.00	\$621.34	\$1,678.66	27.01%
Expenses	502-4012220-2300 HEALTH INSURANCE	\$75,000.00	\$25,277.40	\$49,722.60	33.70%
Expenses	502-4012220-2400 LIFE INSURANCE	\$5,700.00	\$1,717.90	\$3,982.10	30.14%
Expenses	502-4012220-2600 UNEMPLOYMENT INSURANCE	\$220.00	\$7.98	\$212.02	3.63%
Expenses	502-4012220-2700 WORKER'S COMPENSATION	\$15,000.00	\$11,436.00	\$3,564.00	76.24%
Expenses	502-4012220-3320 HANDHELD MAINT	\$3,000.00	\$345.00	\$2,655.00	11.50%
Expenses	502-4012220-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	0.00%
Expenses	502-4012220-5210 POSTAGE	\$7,500.00	\$2,610.13	\$4,889.87	34.80%
Expenses	502-4012220-6001 OFFICE SUPPLIES	\$1,000.00	\$2,018.16	(\$1,018.16)	201.82%
Expenses	502-4012222-1147 COMPENSATION	\$205,000.00	\$92,640.89	\$112,359.11	45.19%
Expenses	502-4012222-2100 MATCHING FICA EXPENSE	\$15,700.00	\$7,212.15	\$8,487.85	45.94%
Expenses	502-4012222-2830 CERTIFICATION FEES	\$900.00	\$0.00	\$900.00	0.00%
Expenses	502-4012222-2850 LAB TESTING	\$36,000.00	\$15,019.00	\$20,981.00	41.72%
Expenses	502-4012222-3145 PROFESSIONAL SERVICES	\$18,000.00	\$1,158.00	\$16,842.00	6.43%
Expenses	502-4012222-3210 LANDFILL-SOLIDS DISPOSAL	\$70,000.00	\$39,423.47	\$30,576.53	56.32%
Expenses	502-4012222-3310 REPAIR & MAINTENANCE	\$130,000.00	\$73,856.72	\$56,143.28	56.81%
Expenses	502-4012222-5110 ELECTRICITY	\$180,000.00	\$65,632.29	\$114,367.71	36.46%
Expenses	502-4012222-5230 TELECOMMUNICATIONS	\$6,500.00	\$3,037.71	\$3,462.29	46.73%
Expenses	502-4012222-5415 COPIER LEASE	\$4,000.00	\$2,262.79	\$1,737.21	56.57%

Type	Display	Budget	YTD	Variance	Profit
Expenses	502-4012222-5540 TRAINING	\$3,000.00	\$546.26	\$2,453.74	18.21%
Expenses	502-4012222-5690 DISCHARGE PERMIT RENEWAL	\$3,500.00	\$2,985.00	\$515.00	85.29%
Expenses	502-4012222-5810 DUES	\$600.00	\$0.00	\$600.00	0.00%
Expenses	502-4012222-6001 OFFICE SUPPLIES	\$1,300.00	\$589.48	\$710.52	45.34%
Expenses	502-4012222-6004 LAB SUPPLIES	\$6,200.00	\$1,939.38	\$4,260.62	31.28%
Expenses	502-4012222-6005 JANITORIAL SUPPLIES	\$1,500.00	\$2,005.04	(\$505.04)	133.67%
Expenses	502-4012222-6008 DIESEL FUEL	\$10,800.00	\$860.30	\$9,939.70	7.97%
Expenses	502-4012222-6011 UNIFORMS	\$1,000.00	\$65.44	\$934.56	6.54%
Expenses	502-4012222-6014 TOOLS	\$1,500.00	\$253.79	\$1,246.21	16.92%
Expenses	502-4012222-6019 SAFETY EQUIPMENT	\$2,500.00	\$674.19	\$1,825.81	26.97%
Expenses	502-4012222-6020 PERSONAL EQUIPMENT	\$800.00	\$0.00	\$800.00	0.00%
Expenses	502-4012222-6025 CHEMICALS	\$87,000.00	\$80,956.44	\$6,043.56	93.05%
Expenses	502-4012224-1183 COMPENSATION	\$90,000.00	\$42,778.69	\$47,221.31	47.53%
Expenses	502-4012224-2100 MATCHING FICA EXPENSE	\$6,900.00	\$3,272.42	\$3,627.58	47.43%
Expenses	502-4012224-3310 EQUIPMENT MAINTENANCE	\$5,000.00	\$0.00	\$5,000.00	0.00%
Expenses	502-4012224-3330 REPAIR & MAINTENANCE	\$10,000.00	\$11,122.20	(\$1,122.20)	111.22%
Expenses	502-4012224-6007 MATERIALS & SUPPLIES	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	502-4012224-6019 SAFETY EQUIPMENT	\$500.00	\$0.00	\$500.00	0.00%
Expenses	502-4093000-3000 ARPA SF EXPENSES	\$0.00	\$0.00	\$0.00	0.00%
Expenses	502-4094200-8134 SEWER SYSTEM UPGRADES	\$100,000.00	\$70,535.12	(\$70,535.12)	0.00%
Expenses	502-4094200-8225 COMPUTER REPLACEMENT/UPG	\$3,000.00	\$0.00	\$100,000.00	0.00%
Expenses	502-4094200-8340 MOWER (1/3)	\$1,500.00	\$1,266.08	\$1,733.92	42.20%
Expenses	502-4094200-8345 PW ONE TON DUMP	\$16,500.00	\$999.68	\$500.32	66.65%
Expenses	502-4094200-8411 CAPITAL RESERVE	\$546,751.60	\$0.00	\$16,500.00	0.00%
Expenses	502-4094200-8545 MEMBRANE PRE-PURCHASE	\$110,000.00	\$0.00	\$546,751.60	0.00%
Expenses	502-4094200-8602 3/4 T P-UP (1/2 VDOT)	\$15,000.00	\$0.00	\$110,000.00	0.00%
Expenses	502-4094200-8908 WWTP COMPUTER UPGRADES	\$0.00	\$0.00	\$15,000.00	0.00%
Expenses	502-4094200-9003 BACKHOE (PW)	\$45,000.00	\$12,500.00	(\$12,500.00)	0.00%
Expenses	502-4094200-9007 WWTP PERMEATE PUMPS	\$0.00	\$41,853.13	\$3,146.87	93.01%
Expenses	502-4094200-9008 HARMONIC BALANCER	\$60,000.00	\$90.00	(\$90.00)	0.00%
Expenses	502-4094300-5800 CONTINGENCY	\$35,468.40	\$0.00	\$60,000.00	0.00%
Expenses	502-4095000-9118 VRA PRINCIPAL	\$470,000.00	\$0.00	\$35,468.40	0.00%
		\$2,585,500.00	\$235,983.13	\$235,000.00	50.00%
			\$926,983.13	\$1,658,516.87	36%