



Budget and Finance Committee

MEETING AGENDA

Berryville-Clarke County Government Center

101 Chalmers Court, Second Floor

A/B Meeting Room

Work Session

February 26, 2024

3:00 PM

Item

Page

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1. **Call to Order**
2. **Approval of Agenda**
3. **Unfinished Business**
4. **New Business**
  - Review of Proposed FY25 Budget
5. **Closed Session**
6. **Other**
7. **Adjourn**

BUDGET WORKSHEET  
Town of Berryville

1/5/2024 0:00

Batch: 15763 Operator: 14 Current Date: 1/05/2024 P/Y Dates: 7/1/2022 - 6/30/2023 11:59:59 PM N/Y Dates: 7/1/2023 - 6/30/2024 11:59:59 PM

GL Account/ Description	7/1/2022 to 6/30/2023		7/1/2023 to 12/31/2023		Percent Earned or Spent	7/1/2024 TO 6/30/2025	
	P/Y Budget	P/Y Actual	Current Bgt	Current Act		Estimated	Requested
Revenues							
100-300000-0000 FUND BALANCE FORWARD	\$40,000.00	\$0.00	\$0.00	\$0.00		\$0.00	\$650,000.00
100-3110101-0000 CURRENT REAL ESTATE TAXES	\$1,154,000.00	\$1,346,128.54	\$1,355,575.00	\$665,364.66	57.66%	\$1,355,575.00	\$1,355,575.00
100-3110102-0000 DEL REAL ESTATE TAXES	\$0.00	\$0.00	\$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	\$11,200.00
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	\$400,000.00	\$411,440.89	\$410,000.00	\$629,697.87	157.42%	\$600,000.00	\$600,000.00
100-3110302-0000 DEL PERS PROP TAXES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3110303-0000 Refuse Collection Fees	\$7,000.00	\$14,578.20	\$13,000.00	\$7,571.20	0.00%	\$13,000.00	\$13,000.00
100-3110401-0000 MACHINERY & TOOLS	\$175,000.00	\$193,076.67	\$175,000.00	\$184,291.52	105.31%	\$180,000.00	\$180,000.00
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	\$8,000.00	\$17,557.41	\$8,000.00	\$7,520.60	94.01%	\$8,000.00	\$8,000.00
100-3110602-0000 TAX INTEREST	\$2,000.00	\$4,464.29	\$2,000.00	\$5,044.23	252.21%	\$3,500.00	\$3,500.00
100-3120101-0000 LOCAL SALES TAX	\$260,000.00	\$352,947.14	\$280,000.00	\$149,344.61	57.44%	\$325,000.00	\$325,000.00
100-3120201-0000 CONSUMER UTILITY TAX	\$100,000.00	\$112,658.33	\$100,000.00	\$52,038.99	52.04%	\$110,000.00	\$110,000.00
100-3120300-0000 BUSINESS LICENSE	\$240,000.00	\$307,819.90	\$240,000.00	\$1,296.74	0.54%	\$280,000.00	\$280,000.00
100-3120402-0000 REC FRANCHISE FEES	\$35,000.00	\$42,285.79	\$35,000.00	\$21,936.06	62.67%	\$43,000.00	\$43,000.00
100-3120501-0000 AUTO LICENSE	\$95,000.00	\$113,814.16	\$102,000.00	\$91,429.53	96.24%	\$102,000.00	\$102,000.00
100-3120601-0000 BANK FRANCHISE TAXES	\$140,000.00	\$226,517.00	\$150,000.00	\$0.00	0.00%	\$175,000.00	\$175,000.00
100-3120801-0000 CIGARETTE TAX	\$13,000.00	\$18,175.00	\$13,000.00	\$6,035.00	46.42%	\$13,000.00	\$13,000.00
100-3121001-0000 LODGING TAX	\$8,500.00	\$12,793.41	\$10,000.00	\$5,899.58	69.41%	\$10,000.00	\$10,000.00
100-3121101-0000 MEALS TAX	\$350,000.00	\$450,006.65	\$400,000.00	\$219,454.40	62.70%	\$430,000.00	\$430,000.00
100-3130304-0000 Land Use Application Fees	\$1,000.00	\$450.00	\$1,000.00	\$210.00	21.00%	\$1,000.00	\$1,000.00
100-3130307-0000 ZONING & SUBDIVISION FEES	\$10,000.00	\$38,424.68	\$10,000.00	\$168,344.00	1683.44%	\$10,000.00	\$10,000.00
100-3140101-0000 COURT FINES	\$12,000.00	\$12,434.47	\$12,000.00	\$5,203.08	43.36%	\$12,000.00	\$12,000.00
100-3140102-0000 PARKING METER FINES	\$3,000.00	\$853.00	\$2,000.00	\$1,132.70	37.76%	\$2,000.00	\$2,000.00
100-3140103-0000 ESUMMONS	\$1,000.00	\$294.25	\$1,000.00	\$113.00	11.30%	\$500.00	\$500.00
100-3150101-0000 INTEREST ON DEPOSITS	\$85,000.00	\$185,633.10	\$95,000.00	\$1111,041.89	130.64%	\$105,000.00	\$105,000.00
100-3150201-0000 RENTAL OF PROPERTY	\$12,500.00	\$13,690.79	\$12,500.00	\$6,060.55	48.48%	\$13,500.00	\$13,500.00
100-3150205-0000 WATER TANK SITE LEASE	\$85,000.00	\$90,747.32	\$86,000.00	\$46,906.05	55.18%	\$92,000.00	\$92,000.00
100-3150206-0000 CHARGE CARD REBATE	\$15,000.00	\$17,568.11	\$17,000.00	\$16,997.58	113.32%	\$14,000.00	\$14,000.00
100-3160703-0000 PARKING METERS	\$10,000.00	\$13,498.99	\$8,000.00	\$4,976.26	49.76%	\$10,000.00	\$10,000.00
100-3161599-0000 PROFFER REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3189905-0000 SALE OF SURPLUS	\$5,000.00	\$6,304.00	\$5,000.00	\$39,031.27	780.63%	\$5,000.00	\$5,000.00
100-3189999-0000 PPTRA	\$209,917.00	\$209,916.73	\$209,917.00	\$209,916.73	100.00%	\$209,917.00	\$209,917.00
100-3190203-0000 REIMBURSABLE FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00

100-3190204-0000 NORTHWESTERN REIMBURSEABLE FEES	\$0.00	\$8,658.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3220106-0000 AMERICAN RESCUE PLAN	\$2,267,493.00	\$2,267,493.00	\$0.00	\$0.00			
100-3220107-0000 ROLLING STOCK TAX	\$1,850.00	\$1,784.07	\$1,850.00	\$1,946.52	105.22%	\$1,900.00	\$1,900.00
100-3220108-0000 599 LAW ENFORCEMENT GRANT	\$82,350.00	\$90,547.00	\$90,600.00	\$69,394.67	84.27%	\$95,000.00	\$95,000.00
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	\$70,000.00	\$65,184.34	\$65,000.00	\$30,695.63	43.85%	\$62,000.00	\$62,000.00
100-3240102-0000 FIRE FUND PROGRAM	\$15,250.00	\$18,351.00	\$15,250.00	\$0.00	0.00%	\$15,250.00	\$15,250.00
100-3240103-0000 LE BLOCK GRANT	\$1,000.00	\$1,011.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$1,000.00
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	\$503,000.00	\$587,709.46	\$503,000.00	\$316,129.96	62.85%	\$575,000.00	\$635,000.00
100-3240301-0000 VDOT PRIMARY ROAD SNOW REMOVAL REIMI	\$55,555.00	\$42,424.22	\$55,555.00	\$7,500.00	0.00%	\$55,555.00	\$60,000.00
100-3240302-0000 LITTER CONTROL GRANT	\$1,900.00	\$3,904.00	\$2,500.00	\$5,104.00	268.63%	\$4,000.00	\$4,000.00
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	\$4,500.00
100-3240710-0000 DMV ANIMAL FR PLATES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3240901-0000 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 - Barns	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3340400-0000 CARES ACT/COVID-19 AID	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3410101-0000 SALE OF LAND	\$0.00	\$9,197.20	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-3410201-0000 MISCELLANEOUS REVENUES	\$1,000.00	\$59,058.28	\$1,000.00	\$27,478.58	2747.86%	\$1,000.00	\$1,000.00
Revenues	\$6,492,015.00	\$7,373,907.83	\$4,504,447.00	\$3,119,607.46	39.62%	\$4,949,397.00	\$5,663,842.00
Expenses							
4011100 TOWN COUNCIL							
100-4011100-1111 EXPENSE COMPENSATION	\$18,900.00	\$19,157.92	\$18,900.00	\$9,450.00	50.00%	\$18,900.00	\$18,900.00
100-4011100-2100 MATCHING FICA	\$1,450.00	\$1,426.98	\$1,450.00	\$723.06	49.87%	\$1,450.00	\$1,450.00
100-4011100-5540 TRAINING	\$4,000.00	\$160.00	\$4,000.00	\$0.00	0.00%	\$400.00	\$400.00
100-4011100-5699 LOCAL CONTRIBUTIONS	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4011100-5700 Barns Donation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4011100-5800 MISCELLANEOUS	\$5,000.00	\$5,258.35	\$5,000.00	(\$3,043.71)	-60.87%	\$5,000.00	\$5,000.00
100-4011100-5810 Dues	\$3,000.00	\$0.00	\$3,000.00	\$3,064.00	102.13%	\$3,000.00	\$3,000.00
100-4011100-6017 TOWN CODE SUPPLEMENTS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$2,000.00
100-4011100-6018 STATE CODE SUPPLEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4011100 TOWN COUNCIL	\$44,350.00	\$26,003.25	\$34,350.00	\$10,193.35	22.98%	\$30,750.00	\$30,750.00
4011200 TOWN CLERK							
100-4011200-1114 SALARIES/WAGES/TNCLK	\$48,500.00	\$48,846.77	\$52,100.00	\$26,204.86	54.03%	\$56,500.00	\$56,500.00
100-4011200-2100 MATCHING FICA EXPENSE	\$3,700.00	\$3,765.92	\$4,100.00	\$2,020.97	54.62%	\$4,350.00	\$4,350.00
100-4011200-5510 MILEAGE	\$250.00	\$37.78	\$250.00	\$0.00	0.00%	\$250.00	\$250.00
100-4011200-5540 EDUCATION/TRAINING	\$1,000.00	\$0.00	\$1,000.00	\$30.00	3.00%	\$1,000.00	\$1,000.00
100-4011200-5810 DUES	\$100.00	\$25.00	\$100.00	\$0.00	0.00%	\$100.00	\$100.00
4011200 TOWN CLERK	\$53,550.00	\$52,675.47	\$57,550.00	\$28,255.83	52.77%	\$62,200.00	\$62,200.00



100-4012430-5540 TRAINING	\$3,400.00	\$923.40	\$3,400.00	\$0.00	0.00%	\$3,400.00	\$3,400.00	\$3,400.00
4012430 FINANCE/ACCOUNTING	\$121,850.00	\$121,105.07	\$143,100.00	\$45,179.69	37.08%	\$144,400.00	\$144,400.00	\$144,400.00
4012530 CENTRAL ADMIN/PURCHASING								
100-4012530-3320 MAINTENANCE CONTRACTS	\$51,100.00	\$50,042.15	\$52,250.00	\$37,080.28	72.56%	\$69,000.00	\$69,000.00	\$69,000.00
100-4012530-3400 WEB SITE	\$1,000.00	\$7.26	\$1,000.00	\$1.21	0.12%	\$1,000.00	\$1,000.00	\$1,000.00
100-4012530-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	\$0.00		\$7,000.00	\$7,000.00	\$7,000.00
100-4012530-3501 NEWSLETTER	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$1,000.00	\$1,000.00
100-4012530-3600 ADVERTISING	\$6,000.00	\$15,662.84	\$8,000.00	\$6,572.59	109.54%	\$8,000.00	\$8,000.00	\$8,000.00
100-4012530-5210 POSTAGE	\$15,000.00	\$13,253.76	\$16,000.00	\$6,871.00	45.81%	\$17,000.00	\$17,000.00	\$17,000.00
100-4012530-5230 TELECOMMUNICATIONS	\$4,200.00	\$5,486.12	\$4,300.00	\$2,203.73	52.47%	\$4,500.00	\$4,500.00	\$4,500.00
100-4012530-5250 SOCIAL MEDIA ARCHIVING	\$2,700.00	\$3,137.40	\$3,300.00	\$0.00	0.00%	\$3,300.00	\$3,300.00	\$3,300.00
100-4012530-5415 COPIER LEASE	\$4,900.00	\$4,380.51	\$5,100.00	\$2,290.43	46.74%	\$5,300.00	\$5,300.00	\$5,300.00
100-4012530-5540 TRAINING	\$1,500.00	\$1,083.80	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$2,500.00	\$2,500.00
100-4012530-5699 CONTRIBUTION/CC SOCIAL MEDIA	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$5,000.00	\$5,000.00
100-4012530-5810 DUES	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$500.00	\$500.00	\$500.00
100-4012530-6001 OFFICE SUPPLIES	\$11,500.00	\$10,948.19	\$15,000.00	\$6,897.55	59.98%	\$17,000.00	\$17,000.00	\$17,000.00
4012530 CENTRAL ADMIN/PURCHASING	\$104,400.00	\$104,002.03	\$120,950.00	\$61,916.79	59.31%	\$134,100.00	\$134,100.00	\$134,100.00
4012550 RISK MANAGEMENT								
100-4012550-5301 FIRE BOILER INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4012550-5304 BLANKET EXCESS LIABILITY	\$16,000.00	\$12,095.00	\$16,000.00	\$12,720.00	79.50%	\$16,000.00	\$16,000.00	\$16,000.00
100-4012550-5305 AUTOMOBILE INSURANCE	\$13,000.00	\$11,577.00	\$13,000.00	\$14,855.00	114.27%	\$15,500.00	\$15,500.00	\$15,500.00
100-4012550-5308 SEMI-MULTI PERIL INS	\$28,900.00	\$36,254.00	\$36,500.00	\$39,968.00	138.30%	\$43,000.00	\$43,000.00	\$43,000.00
100-4012550-5800 INSURANCE DEDUCTIBLES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4012550 RISK MANAGEMENT	\$57,900.00	\$59,926.00	\$65,500.00	\$67,543.00	116.65%	\$74,500.00	\$74,500.00	\$74,500.00
4012600 ENGINEERING SERVICES								
100-4012600-3140 ENGINEERING SERVICES	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$5,000.00	\$5,000.00
100-4012600-3141 TOWN RUN PER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4012600-3142 JACKSON DRIVE PER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4012600 ENGINEERING SERVICES	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$5,000.00	\$5,000.00
4013100 ELECTIONS								
100-4013100-1125 ELECTION OFFICIALS	\$3,000.00	\$3,935.18	\$2,500.00	\$1,769.02	58.97%	\$3,500.00	\$3,500.00	\$3,500.00
100-4013100-6001 OFFICE SUPPLIES	\$3,000.00	\$13.58	\$1,500.00	\$0.00	0.00%	\$1,500.00	\$1,500.00	\$1,500.00
4013100 ELECTIONS	\$6,000.00	\$3,948.76	\$4,000.00	\$1,769.02	29.48%	\$5,000.00	\$5,000.00	\$5,000.00
4021500 PUBLIC DEFENDER FEES								
100-4021500-3150 PUBLIC DEFENDER FEES	\$2,000.00	\$120.00	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$2,000.00	\$2,000.00
4021500 PUBLIC DEFENDER FEES	\$2,000.00	\$120.00	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$2,000.00	\$2,000.00
4031100 POLICE DEPARTMENT								
100-4031100-1139 COMPENSATION	\$667,000.00	\$645,077.18	\$700,500.00	\$333,206.44	47.57%	\$791,000.00	\$791,000.00	\$791,000.00
100-4031100-2100 MATCHING FICA EXPENSE	\$51,500.00	\$48,972.79	\$54,000.00	\$25,404.00	47.04%	\$60,500.00	\$60,500.00	\$60,500.00
100-4031100-3110 MEDICAL EXAMINATIONS	\$500.00	\$134.00	\$900.00	\$0.00	0.00%	\$900.00	\$900.00	\$900.00

100-4031100-3115 PRE EMPLOYMENT DRUG SCREEN	\$500.00	\$1,500.00	\$250.00	\$0.00	0.00%	\$250.00	\$2,000.00
100-4031100-3190 INTERPRETER	\$400.00	\$125.61	\$400.00	\$2.56	0.64%	\$400.00	\$400.00
100-4031100-3310 VEHICLE REPAIR & MAINTENANCE	\$12,000.00	\$11,873.54	\$12,000.00	\$8,307.53	69.23%	\$12,000.00	\$16,000.00
100-4031100-3320 MAINTENANCE CONTRACTS	\$29,000.00	\$18,458.58	\$40,100.00	\$18,301.46	45.64%	\$34,000.00	\$34,300.00
100-4031100-4081 RICH RAU SAFETY EQUIPMENT & EDUCATION	\$5,000.00	\$0.00	\$5,000.00	\$2,198.53	43.97%	\$5,000.00	\$5,000.00
100-4031100-4082 WILDLIFE MANAGEMENT	\$250.00	\$0.00	\$250.00	\$0.00	0.00%	\$250.00	\$250.00
100-4031100-5210 POSTAGE	\$500.00	\$60.90	\$500.00	\$57.66	11.53%	\$500.00	\$500.00
100-4031100-5230 TELECOMMUNICATIONS	\$3,000.00	\$2,753.28	\$3,000.00	\$2,583.58	86.12%	\$5,600.00	\$5,600.00
100-4031100-5415 COPIER LEASE	\$4,400.00	\$4,380.51	\$4,400.00	\$2,290.43	52.06%	\$5,300.00	\$5,300.00
100-4031100-5540 TRAINING	\$16,000.00	\$8,931.34	\$19,000.00	\$11,653.09	61.33%	\$14,000.00	\$16,000.00
100-4031100-5545 OFFICE ACCREDITATION	\$1,000.00	\$100.00	\$850.00	\$0.00	0.00%	\$500.00	\$500.00
100-4031100-5810 DUES	\$850.00	\$890.00	\$850.00	\$275.00	32.35%	\$850.00	\$850.00
100-4031100-5815 COMMUNITY RELATIONS	\$2,000.00	\$512.47	\$2,000.00	\$640.00	32.00%	\$2,000.00	\$2,000.00
100-4031100-6001 OFFICE SUPPLIES	\$1,600.00	\$2,368.50	\$1,600.00	\$449.55	28.10%	\$1,600.00	\$1,800.00
100-4031100-6008 VEHICLE GASOLINE & OIL	\$19,440.00	\$17,810.71	\$20,000.00	\$7,279.06	36.40%	\$20,000.00	\$20,000.00
100-4031100-6010 POLICE SUPPLIES	\$13,500.00	\$14,049.12	\$13,500.00	\$41,859.73	310.07%	\$13,500.00	\$14,000.00
100-4031100-6011 UNIFORMS	\$3,000.00	\$3,632.70	\$3,000.00	\$371.99	12.40%	\$3,000.00	\$5,000.00
<b>NEW LINE ITEM: RECRUITMENT/ADVERTISING</b>						\$0.00	\$2,000.00
4031100 POLICE DEPARTMENT	\$831,440.00	\$781,631.23	\$881,750.00	\$454,880.61	51.59%	\$971,150.00	\$983,500.00
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	\$2,500.00
4031300 TRAFFIC CONTROL	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$2,500.00
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	\$5,000.00
4031400 EMERGENCY SERVICES	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	\$5,000.00	\$5,000.00
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	\$30,000.00
100-4032200-5707 FIRE FUND PROGRAM	\$15,250.00	\$18,351.00	\$18,500.00	\$20,594.00	111.32%	\$18,500.00	\$22,000.00
100-4032200-8411 ENDERS CAPITAL PROJECT RESERVE	\$50,000.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$10,000.00
4032200 VOLUNTEER FIRE DEPARTMENT	\$95,250.00	\$48,351.00	\$58,500.00	\$20,594.00	35.20%	\$58,500.00	\$62,000.00
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	\$40,000.00	\$30,966.96	\$38,000.00	\$29,198.05	76.84%	\$61,500.00	\$61,500.00
100-4041100-2100 MATCHING FICA EXPENSE	\$3,100.00	\$2,685.46	\$2,900.00	\$2,365.97	81.59%	\$4,700.00	\$4,700.00
100-4041100-3110 MEDICAL EXAMS	\$1,000.00	\$919.00	\$1,000.00	\$405.00	40.50%	\$1,000.00	\$1,000.00

100-4041100-3310 VEHICLE REP & MAINTENANCE	\$11,000.00	\$9,480.53	\$11,000.00	\$9,632.86	87.57%	\$11,000.00	\$11,000.00	\$11,000.00
100-4041100-5120 PROPANE	\$2,500.00	\$436.24	\$3,000.00	\$0.00	0.00%	\$3,000.00	\$3,000.00	\$3,000.00
100-4041100-5230 TELECOMMUNICATIONS	\$8,000.00	\$8,355.33	\$8,000.00	\$4,368.24	54.60%	\$8,000.00	\$8,000.00	\$8,000.00
100-4041100-5415 COPIER LEASE	\$2,700.00	\$3,553.92	\$2,700.00	\$1,898.81	70.33%	\$4,200.00	\$4,200.00	\$4,200.00
100-4041100-5540 TRAINING	\$2,500.00	\$0.00	\$6,000.00	\$0.00	0.00%	\$6,000.00	\$6,000.00	\$4,000.00
100-4041100-6001 OFFICE SUPPLIES	\$500.00	\$677.53	\$500.00	\$213.06	42.61%	\$500.00	\$500.00	\$500.00
4041100 PUBLIC WORKS ADMINISTRATION	\$71,300.00	\$57,074.97	\$73,100.00	\$48,081.99	65.78%	\$99,900.00	\$99,900.00	\$97,900.00
4041200 HWYS, STRTS, BRIDGES & SDWLKS								
100-4041200-1183 COMPENSATION	\$175,000.00	\$169,450.67	\$191,000.00	\$93,995.94	49.21%	\$205,000.00	\$205,000.00	\$205,000.00
100-4041200-2100 MATCHING FICA EXPENSE	\$13,400.00	\$11,689.47	\$14,800.00	\$7,232.90	48.87%	\$16,000.00	\$16,000.00	\$16,000.00
100-4041200-3310 EQUIPMENT MAINTENANCE	\$12,000.00	\$21,538.36	\$12,000.00	\$18,842.74	157.02%	\$12,000.00	\$12,000.00	\$18,000.00
100-4041200-3311 STREET TREES/SIDEWALKS	\$15,000.00	\$112.00	\$15,000.00	\$0.00	0.00%	\$15,000.00	\$15,000.00	\$15,000.00
100-4041200-3315 SIDEWALK MAINTENANCE	\$16,000.00	\$0.00	\$16,000.00	\$0.00	0.00%	\$16,000.00	\$16,000.00	\$16,000.00
100-4041200-3316 STREET SIGN MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4041200-5425 NORFOLK/SOUTHERN R-O-W'S	\$1,200.00	\$1,237.65	\$1,200.00	\$1,298.67	108.22%	\$1,200.00	\$1,200.00	\$1,200.00
100-4041200-6007 MATERIALS & SUPPLIES	\$5,000.00	\$10,871.51	\$6,000.00	\$6,862.65	114.38%	\$6,000.00	\$6,000.00	\$8,000.00
100-4041200-6008 VEHICLE GASOLINE & OIL	\$24,000.00	\$28,058.28	\$24,000.00	\$14,000.71	58.34%	\$24,000.00	\$24,000.00	\$24,000.00
100-4041200-6011 UNIFORMS	\$6,000.00	\$3,888.06	\$6,000.00	\$2,805.88	46.76%	\$6,000.00	\$6,000.00	\$6,000.00
4041200 HWYS, STRTS, BRIDGES & SDWLKS	\$267,600.00	\$246,846.00	\$286,000.00	\$145,039.49	50.71%	\$301,200.00	\$301,200.00	\$309,200.00
4041250 VDOT STREET MAINTENANCE								
100-4041250-3140 ENGINEERING (VDOT)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%	\$0.00	\$0.00	\$50,000.00
100-4041250-3300 VDOT STREET MAINTENANCE	\$0.00	(\$6,132.77)	\$0.00	\$71,891.78	0.00%	\$0.00	\$0.00	\$0.00
100-4041250-3310 EQUIPMENT MAINTENANCE (VDOT)	\$10,000.00	\$24,374.56	\$15,000.00	\$6,587.41	43.92%	\$15,000.00	\$15,000.00	\$20,000.00
100-4041250-3311 STORM SEWER MT (VDOT)	\$15,000.00	\$0.00	\$15,000.00	\$0.00	0.00%	\$15,000.00	\$15,000.00	\$20,000.00
100-4041250-3316 SIGN MAINTENANCE (VDOT)	\$10,000.00	\$0.00	\$10,000.00	\$1,272.86	0.00%	\$10,000.00	\$10,000.00	\$10,000.00
100-4041250-5800 CONTINGENCY	\$25,000.00	\$7,641.52	\$25,000.00	\$0.00	0.00%	\$25,000.00	\$25,000.00	\$27,000.00
100-4041250-6007 MATERIALS & SUPPLIES (VDOT)	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	\$10,000.00	\$10,000.00	\$10,000.00
100-4041250-6050 STREET MAINTENANCE (VDOT)	\$121,500.00	\$262,397.09	\$125,000.00	\$21,706.40	0.00%	\$125,000.00	\$125,000.00	\$135,000.00
100-4041250-6060 SIDEWALK REPLACEMENT (VDOT)	\$45,000.00	\$74,450.00	\$45,000.00	\$0.00	0.00%	\$45,000.00	\$45,000.00	\$45,000.00
100-4041250-6135 MOWING/TREE REMOVAL (VDOT)	\$0.00	\$0.00	\$15,000.00	\$0.00	0.00%	\$15,000.00	\$15,000.00	\$15,000.00
100-4041250-6145 STRIPING (VDOT)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4041250-6207 STREET SWEEPING (VDOT)	\$18,000.00	\$0.00	\$18,000.00	\$0.00	0.00%	\$18,000.00	\$18,000.00	\$18,000.00
100-4041250-6307 SNOW REMOVAL (VDOT)	\$60,000.00	\$0.00	\$60,000.00	\$0.00	0.00%	\$180,000.00	\$180,000.00	\$180,000.00
100-4041250-8801 Equipment Purchase	\$123,500.00	\$129,031.24	\$0.00	\$6,957.75	0.00%	\$0.00	\$0.00	\$50,000.00
100-4041250-8803 PW SITE IMPROVEMENTS	\$35,000.00	\$450.00	\$150,000.00	\$0.00	0.00%	\$0.00	\$0.00	\$50,000.00
100-4041250-8804 SAFETY EQUIPMENT	\$5,000.00	\$788.36	\$5,000.00	\$24.35	0.49%	\$5,000.00	\$5,000.00	\$5,000.00
4041250 VDOT STREET MAINTENANCE	\$488,000.00	\$503,000.00	\$503,000.00	\$108,440.55	21.56%	\$463,000.00	\$463,000.00	\$635,000.00
4041320 STREET LIGHTS								
100-4041320-5110 ELECTRICITY	\$75,000.00	\$68,448.01	\$90,000.00	\$34,902.31	38.78%	\$90,000.00	\$90,000.00	\$90,000.00
4041320 STREET LIGHTS	\$75,000.00	\$68,448.01	\$90,000.00	\$34,902.31	38.78%	\$90,000.00	\$90,000.00	\$90,000.00
4041330 SNOW REMOVAL								
100-4041330-3220 CONTRACTUAL SERVICES	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0.00%	\$0.00	\$0.00	\$20,000.00



100-4081100-3145 REIMBURSABLE CONST FEES	\$0.00	\$22,814.50	\$0.00	\$7,280.00	0.00%	\$0.00	\$0.00	\$8,000.00
100-4081100-3190 PROFESSIONAL SERVICES	\$3,000.00	\$750.00	\$3,000.00	\$8,558.00	285.27%	\$3,000.00	\$3,000.00	\$8,000.00
100-4081100-3195 PREPAID APPLICATION REVIEW FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4081100-3500 PRINTING	\$250.00	\$173.62	\$250.00	\$138.98	55.59%	\$250.00	\$250.00	\$250.00
100-4081100-5510 MILEAGE	\$100.00	\$0.00	\$100.00	\$0.00	0.00%	\$100.00	\$100.00	\$100.00
100-4081100-5540 TRAINING	\$0.00	\$100.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$3,000.00
100-4081100-5810 DUES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4081100-6001 OFFICE EQUIPMENT	\$100.00	\$170.68	\$100.00	\$237.11	237.11%	\$100.00	\$100.00	\$0.00
100-4081100-6012 PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4081100 PLANNING	\$106,770.00	\$123,271.22	\$107,950.00	\$70,458.36	65.27%	\$142,350.00	\$150,250.00	
4081400 BOARD OF ZONING APPEALS								
100-4081400-1110 EXPENSE COMPENSATION	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$500.00	\$500.00	\$500.00
100-4081400-5540 TRAINING	\$750.00	\$500.00	\$750.00	\$0.00	0.00%	\$750.00	\$750.00	\$750.00
4081400 BOARD OF ZONING APPEALS	\$1,250.00	\$500.00	\$1,250.00	\$0.00	0.00%	\$1,250.00	\$1,250.00	\$1,250.00
4081500 ECONOMIC DEVELOPMENT								
100-4081500-3400 WEB SITE REDESIGN	\$0.00	\$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	\$0.00
100-4081500-5411 WAYFINDING SIGNS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$50,000.00
100-4081500-5693 ARTS FUNDING MATCH	\$4,500.00	\$9,000.00	\$4,500.00	\$9,000.00	200.00%	\$4,500.00	\$4,500.00	\$4,500.00
100-4081500-5695 TOWN/COUNTY ECONOMIC DEV	\$19,500.00	\$19,500.00	\$20,500.00	\$0.00	0.00%	\$21,500.00	\$21,500.00	\$21,500.00
100-4081500-5696 ECONOMIC DEVELOPMENT RESERVE	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$2,500.00	\$2,500.00
100-4081500-5699 DBI/ECO DEV PROF SERVICES	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$2,000.00
100-4081500-5700 ANNEXATION AREA PROF SVC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4081500 ECONOMIC DEVELOPMENT	\$28,500.00	\$28,500.00	\$27,500.00	\$9,000.00	32.73%	\$28,500.00	\$28,500.00	\$80,500.00
4081600 PLANNING COMMISSION								
100-4081600-1111 EXPENSE COMPENSATION	\$5,000.00	\$1,720.00	\$5,000.00	\$1,640.00	32.80%	\$5,000.00	\$5,000.00	\$5,000.00
100-4081600-5540 TRAINING	\$1,000.00	\$1,100.00	\$1,500.00	\$0.00	0.00%	\$1,500.00	\$1,500.00	\$2,000.00
100-4081600-5810 DUES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4081600 PLANNING COMMISSION	\$6,000.00	\$2,820.00	\$6,500.00	\$1,640.00	25.23%	\$6,500.00	\$6,500.00	\$7,000.00
4081700 BVILLE AREA DEV AUTHORITY								
100-4081700-1111 EXPENSE COMPENSATION	\$2,400.00	\$310.00	\$2,500.00	\$310.00	12.40%	\$2,500.00	\$2,500.00	\$2,500.00
100-4081700-2100 MATCHING FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
100-4081700-5540 TRAINING	\$500.00	\$0.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$1,000.00	\$1,000.00
100-4081700-5810 DUES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4081700 BVILLE AREA DEV AUTHORITY	\$2,900.00	\$310.00	\$3,500.00	\$310.00	8.86%	\$3,500.00	\$3,500.00	\$3,500.00
4081800 ARCHITECTURAL REVIEW BOARD								
100-4081800-5540 TRAINING	\$400.00	\$75.00	\$500.00	\$103.81	20.76%	\$500.00	\$500.00	\$500.00
4081800 ARCHITECTURAL REVIEW BOARD	\$400.00	\$75.00	\$500.00	\$103.81	20.76%	\$500.00	\$500.00	\$500.00
4081900								
100-4081900-5800 TREE BOARD MISCELLANEOUS EXPENSE	\$500.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00

4081900		\$500.00	\$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	\$0.00
100-4092000-5800 MISCELLANEOUS		\$0.00	\$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	\$0.00
4093000		\$0.00	\$180,326.38	\$0.00	\$63,917.52	\$0.00	0.00%	\$0.00	\$0.00
100-4093000-3000 ARPA GF EXPENSES		\$0.00	\$180,326.38	\$0.00	\$63,917.52	\$0.00	0.00%	\$0.00	\$0.00
4093000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
4094200 CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8201 CHRISTMAS DECORATIONS		\$0.00	\$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	\$0.00
100-4094200-8208 POLICE COMM UPGRADES		\$0.00	\$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	\$6,682.96	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8225 COMPUTER REPLACEMENT		\$8,500.00	\$2,038.49	\$35,000.00	\$24,056.86	\$0.00	68.73%	\$0.00	\$3,500.00
100-4094200-8230 REPAIRS TO 23 E MAIN/LIVERY STABLE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8231 PATROL VEHICLE		\$0.00	\$48,382.57	\$57,500.00	\$0.00	\$0.00	0.00%	\$0.00	\$62,000.00
100-4094200-8335 BULLET PROOF VEST REPLACEMENT		\$0.00	\$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	\$0.00
100-4094200-8337 PW BAY UPGRADES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8338 DUMP TRUCK / SNOW PLOW		\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8339 HYDRAULIC SALT SPREADER		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8340 MOWER		\$15,000.00	\$999.66	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$12,000.00
100-4094200-8341 B-BALL COURT REPAIRS		\$0.00	\$0.00	\$30,000.00	\$7,040.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8342 REPAVE RIXEY MOORE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8345 PW TON DUMP BED		\$32,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8351 FOLDER/INSERTER		\$0.00	\$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	\$0.00
100-4094200-8362 Service Weapons		\$0.00	\$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	\$0.00
100-4094200-8411 CAPITAL RESERVE		\$19,695.91	\$4,104.32	\$196,238.10	\$0.00	\$0.00	0.00%	\$0.00	\$176,291.50
100-4094200-8421 PD IN CAR CAMERA REP		\$0.00	\$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	\$0.00
100-4094200-8550 EQUIPMENT REPAIR RESERVE		\$0.00	\$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	\$0.00
100-4094200-8602 3/4 TON TRUCK		\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$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	\$0.00
100-4094200-8702 WAYFINDING SIGNS RESERVE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8803 PUBLIC WORKS IMPROVEMENTS		\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
100-4094200-8901 LIVERY STABLE EVALUATION		\$0.00	\$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	\$0.00
100-4094200-8903 E-CITATION		\$0.00	\$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	\$0.00
100-4094200-8911 VIRGINIA AVENUE		\$0.00	\$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	\$0.00



501-3160110-0000 TREATMENT FEES	\$1,200,000.00	\$1,209,215.73	\$1,200,000.00	\$664,227.72	55.35%	\$1,300,000.00	\$1,425,000.00
501-3160111-0000 DELINQUENT ACCT PENALTIES	\$30,000.00	\$38,948.97	\$40,000.00	\$29,560.00	73.90%	\$40,000.00	\$40,000.00
501-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$85.58)	\$0.00	(\$257.03)	0.00%	\$0.00	\$0.00
501-3160113-0000 AVAILABILITY CHARGES	\$745,000.00	\$659,082.00	\$30,500.00	\$31,362.15	102.83%	\$0.00	\$0.00
501-3160115-0000 METER FEES	\$16,000.00	\$14,964.00	\$1,000.00	\$4,999.60	499.96%	\$1,000.00	\$0.00
501-3160116-0000 LOAN PROCEEDS	\$0.00	\$0.00	\$1,200,000.00	\$0.00	0.00%	\$0.00	\$3,500,000.00
Revenues	\$2,021,000.00	\$2,054,904.60	\$3,151,500.00	\$810,084.65	25.70%	\$1,406,000.00	\$5,095,000.00
4012220 PERSONNEL							
501-4012220-1140 COMPENSATION	\$120,000.00	\$128,049.87	\$130,000.00	\$64,945.65	49.96%	\$138,000.00	\$60,000.00
501-4012220-2100 SOCIAL SECURITY	\$9,200.00	\$7,565.98	\$9,950.00	\$4,412.87	44.35%	\$10,500.00	\$4,600.00
501-4012220-2210 RETIREMENT	\$65,000.00	\$45,829.34	\$79,000.00	\$24,520.53	31.04%	\$85,000.00	\$60,000.00
501-4012220-2220 VMLIP - STD	\$300.00	\$226.92	\$300.00	\$103.98	34.66%	\$300.00	\$240.00
501-4012220-2230 VMLIP - LTD	\$2,700.00	\$1,500.59	\$3,200.00	\$807.79	25.24%	\$3,500.00	\$2,200.00
501-4012220-2300 HEALTH INSURANCE	\$87,000.00	\$71,735.18	\$105,500.00	\$36,449.18	34.55%	\$117,000.00	\$93,000.00
501-4012220-2400 LIFE INSURANCE	\$6,600.00	\$4,661.26	\$7,500.00	\$2,489.47	33.19%	\$8,500.00	\$6,000.00
501-4012220-2600 UNEMPLOYMENT INSURANCE	\$76.00	\$232.42	\$110.00	\$19.09	17.35%	\$95.00	\$75.00
501-4012220-2700 WORKER'S COMPENSATION	\$25,200.00	\$25,239.00	\$21,000.00	\$22,994.00	109.50%	\$24,000.00	\$24,000.00
501-4012220-3170 MISS UTILITY	\$1,500.00	\$3,169.87	\$1,750.00	\$705.25	40.30%	\$1,750.00	\$1,750.00
501-4012220-3320 HANDHELD MAINT	\$4,500.00	\$2,695.00	\$5,000.00	\$1,558.75	31.18%	\$5,000.00	\$5,000.00
501-4012220-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0.00%	\$7,000.00	\$7,000.00
501-4012220-5210 POSTAGE	\$4,400.00	\$4,851.10	\$4,700.00	\$3,358.67	71.46%	\$4,700.00	\$5,500.00
501-4012220-5540 TRAINING	\$2,500.00	\$466.37	\$2,500.00	\$0.00	0.00%	\$2,500.00	\$2,500.00
501-4012220-6001 OFFICE SUPPLIES	\$500.00	\$5,157.96	\$2,000.00	\$2,804.51	140.23%	\$2,000.00	\$4,500.00
4012220 PERSONNEL	\$336,476.00	\$301,380.86	\$379,510.00	\$165,169.74	43.52%	\$409,845.00	\$276,365.00

4012222 TREATMENT							
501-4012222-1147 COMPENSATION	\$200,000.00	\$196,449.24	\$273,000.00	\$93,743.70	34.34%	\$290,000.00	\$290,000.00
501-4012222-2100 MATCHING FICA EXPENSE	\$15,300.00	\$15,097.21	\$21,000.00	\$7,204.69	34.31%	\$22,000.00	\$22,000.00
501-4012222-2830 CERTIFICATION FEES	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00	\$300.00
501-4012222-2840 STATE CONNECTION FEES	\$5,900.00	\$5,616.00	\$5,900.00	\$5,636.00	95.53%	\$5,900.00	\$5,900.00
501-4012222-2850 LAB TESTING	\$9,000.00	\$1,759.52	\$11,000.00	\$15,086.51	137.15%	\$11,000.00	\$15,000.00
501-4012222-3110 MEDICAL EXAMS	\$200.00	\$20.00	\$200.00	\$0.00	0.00%	\$200.00	\$100.00
501-4012222-3145 PROFESSIONAL SERVICES	\$10,000.00	\$5,667.92	\$10,000.00	\$8,013.41	80.13%	\$10,000.00	\$10,000.00
501-4012222-3210 SLUDGE REMOVAL	\$27,000.00	\$12,426.80	\$27,000.00	\$0.00	0.00%	\$27,000.00	\$24,000.00
501-4012222-3220 CLEAN RIVER INTAKE	\$2,000.00	\$946.80	\$3,000.00	\$1,375.00	45.83%	\$3,000.00	\$4,000.00
501-4012222-3310 REPAIR & MAINTENANCE	\$65,000.00	\$55,620.30	\$75,000.00	\$72,853.82	97.14%	\$75,000.00	\$100,000.00
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	\$70,000.00	\$69,969.64	\$70,000.00	\$32,448.69	46.36%	\$70,000.00	\$70,000.00
501-4012222-5120 GENERATOR FUEL/OIL HEAT	\$4,000.00	\$907.63	\$7,200.00	\$0.00	0.00%	\$7,200.00	\$4,000.00
501-4012222-5230 TELECOMMUNICATIONS	\$4,300.00	\$4,530.85	\$4,700.00	\$2,351.96	50.04%	\$4,700.00	\$4,700.00
501-4012222-5415 COPIER LEASE	\$900.00	\$1,810.46	\$1,300.00	\$1,142.89	87.91%	\$1,300.00	\$1,800.00
501-4012222-5540 TRAINING	\$3,500.00	\$949.07	\$3,500.00	\$1,550.59	44.30%	\$3,500.00	\$3,500.00
501-4012222-5690 DISCHARGE PERMIT RENEWAL	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%	\$3,000.00	\$0.00
501-4012222-5810 DUES	\$1,000.00	\$400.00	\$1,000.00	\$383.00	38.30%	\$1,000.00	\$400.00
501-4012222-6001 OFFICE SUPPLIES	\$1,000.00	\$72.26	\$1,000.00	\$286.06	28.61%	\$1,000.00	\$400.00

501-4012222-6004 LAB SUPPLIES	\$5,000.00	\$12,736.86	\$7,000.00	\$15,048.50	214.98%	\$7,000.00	\$20,000.00
501-4012222-6005 JANITORIAL SUPPLIES	\$1,000.00	\$634.14	\$1,300.00	\$321.96	24.77%	\$1,300.00	\$1,000.00
501-4012222-6008 VEHICLE GASOLINE & OIL	\$7,250.00	\$5,381.87	\$7,200.00	\$3,087.83	42.89%	\$8,700.00	\$7,200.00
501-4012222-6011 UNIFORMS	\$1,000.00	\$152.32	\$1,000.00	\$1,590.34	159.03%	\$1,000.00	\$1,500.00
501-4012222-6014 TOOLS	\$500.00	\$720.48	\$1,000.00	\$67.61	6.76%	\$1,000.00	\$750.00
501-4012222-6019 SAFETY EQUIPMENT	\$2,000.00	\$1,067.67	\$2,000.00	\$624.61	31.23%	\$2,000.00	\$2,000.00
501-4012222-6020 PERSONAL EQUIPMENT	\$600.00	\$0.00	\$600.00	\$0.00	0.00%	\$600.00	\$0.00
501-4012222-6025 CHEMICALS	\$43,000.00	\$41,231.03	\$50,000.00	\$16,091.27	32.18%	\$50,000.00	\$50,000.00
4012222 TREATMENT	\$484,050.00	\$434,168.07	\$589,500.00	\$278,908.44	47.31%	\$609,000.00	\$638,550.00

4012224 DISTRIBUTION & MAINTENANCE							
501-4012224-1183 COMPENSATION	\$165,000.00	\$160,551.00	\$192,000.00	\$90,963.17	47.38%	\$205,000.00	\$205,000.00
501-4012224-2100 MATCHING FICA EXPENSE	\$12,625.00	\$12,282.34	\$14,700.00	\$6,958.74	47.34%	\$15,700.00	\$15,700.00
501-4012224-3330 LINE REPAIR & MAINTENANCE	\$50,000.00	\$67,317.82	\$50,000.00	\$37,551.77	75.10%	\$50,000.00	\$50,000.00
501-4012224-6007 MATERIALS & SUPPLIES	\$30,000.00	\$27,918.85	\$30,000.00	\$4,505.76	15.02%	\$30,000.00	\$30,000.00
501-4012224-6019 SAFETY EQUIPMENT	\$700.00	\$195.00	\$700.00	\$0.00	0.00%	\$700.00	\$700.00
501-4012224-6030 NEW SERVICE SUPPLIES	\$2,000.00	\$522.94	\$2,000.00	\$0.00	0.00%	\$2,000.00	\$1,000.00
501-4012224-9008 STORAGE TANK MAINTENANCE CONTRACT	\$155,700.00	\$158,504.33	\$25,000.00	\$21,153.00	84.61%	\$25,000.00	\$25,000.00
4012224 DISTRIBUTION & MAINTENANCE	\$416,025.00	\$427,292.28	\$314,400.00	\$161,132.44	51.25%	\$328,400.00	\$327,400.00

4093000							
501-4093000-3000 ARPA WF EXPENSES	\$0.00	\$1,158,928.49	\$0.00	\$1,231,830.17		\$0.00	\$0.00
4093000	\$0.00	\$1,158,928.49	\$0.00	\$1,231,830.17		\$0.00	\$0.00

4094200 CAPITAL OUTLAY							
501-4094200-8101 EMERGENCY POWER CONNECT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8102 TANK INSP & MAINT	\$0.00	\$0.00	\$0.00	\$3,940.50	0.00%	\$0.00	\$0.00
501-4094200-8103 BACK WASH LAGOON UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8104 SCADA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8105 PICK UP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$20,000.00
501-4094200-8106 SERVICE TRUCK CHASIS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8107 AIR COMPRESSOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8108 WATER LINE MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8111 Sewer Main Rehab	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8114 COMPUTER UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8115 STORAGE TANK REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$3,500.00
501-4094200-8116 TURBIDITY METER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8117 BACKWASH CONTROL REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8118 BACKWASH LAGOON UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8119 CLEAR WELL EXPANSION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8120 GENERATOR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8122 VALVE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8144 WATER DIST SYSTEM UPGRADES	\$0.00	\$0.00	\$1,200,000.00	\$65,781.99	0.00%	\$0.00	\$3,500,000.00
501-4094200-8145 WTP SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
501-4094200-8147 W LINE REP/ RICE ST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00





502-4012222-5690 Discharge Permit Renewal	\$3,500.00	\$3,585.00	\$3,500.00	\$3,180.00	90.86%	\$3,500.00	\$3,500.00	\$3,500.00
502-4012222-5810 DUES	\$600.00	\$625.00	\$600.00	\$500.00	83.33%	\$600.00	\$600.00	\$625.00
502-4012222-6001 OFFICE SUPPLIES	\$1,300.00	\$602.25	\$1,500.00	\$531.41	35.43%	\$1,500.00	\$1,500.00	\$1,000.00
502-4012222-6004 LAB SUPPLIES	\$6,200.00	\$3,969.10	\$6,200.00	\$2,349.93	37.90%	\$6,200.00	\$6,200.00	\$5,000.00
502-4012222-6005 JANITORIAL SUPPLIES	\$1,500.00	\$3,145.97	\$3,500.00	\$442.80	12.65%	\$3,500.00	\$3,500.00	\$3,500.00
502-4012222-6008 VEHICLE DIESEL FUEL	\$10,800.00	\$1,381.82	\$10,000.00	\$874.01	8.74%	\$10,000.00	\$10,000.00	\$2,000.00
502-4012222-6011 UNIFORMS	\$1,000.00	\$65.44	\$1,000.00	\$944.76	94.48%	\$1,000.00	\$1,000.00	\$1,500.00
502-4012222-6014 TOOLS	\$1,500.00	\$449.86	\$1,500.00	\$22.53	1.50%	\$1,500.00	\$1,500.00	\$1,000.00
502-4012222-6019 SAFETY EQUIPMENT	\$2,500.00	\$2,282.50	\$2,500.00	\$174.42	6.98%	\$2,500.00	\$2,500.00	\$2,000.00
502-4012222-6020 PERSONAL EQUIPMENT	\$800.00	\$0.00	\$800.00	\$0.00	0.00%	\$800.00	\$800.00	\$0.00
502-4012222-6025 CHEMICALS	\$87,000.00	\$165,240.22	\$120,000.00	\$88,451.55	73.71%	\$120,000.00	\$120,000.00	\$170,000.00
4012222 TREATMENT	\$785,800.00	\$818,124.34	\$916,500.00	\$544,131.98	59.37%	\$916,500.00	\$907,500.00	\$1,235,625.00

4012224 COLLECTION SYSTEM MAINTENANCE								
502-4012224-1183 COMPENSATION	\$90,000.00	\$82,624.01	\$95,000.00	\$46,960.93	49.43%	\$105,000.00	\$105,000.00	\$105,000.00
502-4012224-2100 MATCHING FICA EXPENSE	\$6,900.00	\$6,320.41	\$7,500.00	\$3,592.69	47.90%	\$8,000.00	\$8,000.00	\$8,000.00
502-4012224-3310 EQUIPMENT MAINTENANCE	\$5,000.00	\$0.00	\$5,000.00	\$291.35	5.83%	\$5,000.00	\$5,000.00	\$5,000.00
502-4012224-3330 REPAIR & MAINTENANCE	\$10,000.00	\$22,560.66	\$15,000.00	\$15,262.42	101.75%	\$15,000.00	\$15,000.00	\$25,000.00
502-4012224-6007 MATERIALS & SUPPLIES	\$3,000.00	\$0.00	\$3,000.00	\$1,343.18	44.77%	\$3,000.00	\$3,000.00	\$3,000.00
502-4012224-6019 SAFETY EQUIPMENT	\$500.00	\$0.00	\$500.00	\$0.00	0.00%	\$500.00	\$500.00	\$500.00
502-4012224-6030 NEW SERVICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
4012224 DISTRIBUTION & MAINTENANCE	\$115,400.00	\$111,505.08	\$126,000.00	\$67,450.57	53.53%	\$136,500.00	\$136,500.00	\$146,500.00

4093000								
502-4093000-3000 ARPA WF EXPENSES	\$0.00	\$70,837.24	\$0.00	\$4,630.25	0.00%	\$0.00	\$0.00	\$0.00
4093000	\$0.00	\$70,837.24	\$0.00	\$4,630.25	0.00%	\$0.00	\$0.00	\$0.00

4094100 CAPITAL PROJECTS								
502-4094100-8001 OUTFALL LINE	\$0.00	\$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	\$0.00
4094100 CAPITAL PROJECTS	\$0.00	\$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	\$0.00
502-4094200-8105 PICK UP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$20,000.00
502-4094200-8109 SEWER LATERAL CAMERA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
502-4094200-8110 WWTP UPGRADES	\$0.00	\$0.00	\$775,000.00	\$1,190.50	0.00%	\$775,000.00	\$0.00	\$0.00
502-4094200-8111 SEWER MAIN REHAB	\$0.00	\$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	\$0.00
502-4094200-8113 UV EXPANSION	\$0.00	\$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	\$0.00
502-4094200-8123 SCADA	\$0.00	\$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	\$0.00
502-4094200-8125 PUMP STATION UPGRADE RESERVE	\$0.00	\$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	\$0.00
502-4094200-8134 SEWER SYSTEM UPGRADES	\$100,000.00	\$0.00	\$100,000.00	\$0.00	0.00%	\$100,000.00	\$0.00	\$100,000.00



502-4095000-8003 NEW WWTP	\$0.00	\$0.00	\$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	\$0.00
502-4095000-9114 WACHOVIA/TAXABLE/PRINCIP	\$0.00	\$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	50.00%	\$470,000.00	\$470,000.00	\$470,000.00
502-4095000-9122 CIP INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00
502-4095000-9124 WACHOVIA/TAXABLE/INTERES	\$0.00	\$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	50.00%	\$470,000.00	\$470,000.00	\$470,000.00
Expenses	\$2,585,500.00	\$1,800,333.12	\$2,963,250.00	\$1,005,773.34	33.94%	\$1,850,370.00	\$2,630,500.00	
Revenues Over/Under Expenses	502	\$881,899.47	\$0.00	\$71,900.57		\$217,880.00	\$0.00	
Total all 3 Funds	\$11,098,515.00	\$8,152,322.57	\$10,619,197.00	\$4,866,555.79		\$13,389,342.00	\$13,389,342.00	
		\$2,946,192.43		\$5,752,641.21			\$0.00	



# DEBT OVERVIEW

## 1/1/2024

### 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 1/1/24	\$696,490,400
Statutory debt limit (10% of assessed value of taxable real estate)	\$ 69,649,040
Lease revenue bond obligations as of 6/30/23:	\$ 1,841,691
General obligation bond obligations as of 6/30/23:	\$ <u>6,815,000</u>
Total bond obligations as of 6/30/23:	\$ 8,656,691
Legal debt margin:	\$ 60,992,349

### Narrative - Current debt

#### General Fund

The Town borrowed \$2,327,000 in 2009 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 2013 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 that its upgraded water treatment plant will be on line in mid-FY2027.

While the Town is reserving funds for this project, it will be necessary to incur long-term debt to complete required work. The current cost estimate for the project is \$12,400,000.

It is expected that a loan for this project will be closed in the first half of FY25. The amount of money that will have to be borrowed has not been determined, but it appears that the Town will have reserved at least \$2,200,000 that can be applied to the project. The Town expects to have saved additional funds that can be used to establish a treatment plant maintenance reserve. Such a reserve would provide funds to pay for planned and unplanned repair/replacement of plant components and equipment.

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
2024	0.2	1.25	1.3
2023	0.2	1.25	1.3
2022	0.2	1.25	\$ 1.300
2021	0.2 ↑	1.25	\$ 1.300
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

## 2024 REAL ESTATE TAX RATE ANALYSIS

	LAND	IMPROVEMENTS	LESS EXEMPT PROP	LESS LAND USE	LESS TAX RELIEF	TOTAL ASSMT	TOTAL TAX % Increase
2022 RE ASSESSMENT Actual	183,841,400	469,027,300	(11,480,300)	-	-7,801	641,380,599	8.97% RATE \$0.20 \$1,282,761.20
2023 RE ASSESSMENT Actual	184,516,400	483,937,900	(11,480,300)	-	-7,781	656,966,219	2.43% RATE \$0.20 \$1,313,932.44
2024 RE ASSESSMENT	192,860,220	489,352,500	(11,480,300)	-	-7,781	670,724,639	RATE \$0.20 \$1,341,449.28 -\$24,414.38 \$1,317,034.90

Estimated uncollectible @ 1.82%

Valuation	\$ .20/\$100	\$ .21/\$100	Increase per year	Increase per month	\$ .22/\$100	Increase per year	Increase per month
100,000.00	\$ 200.00	\$ 210.00	\$ 10.00	\$ 0.83	\$ 220.00	\$ 20.00	\$ 1.67
200,000.00	\$ 400.00	\$ 420.00	\$ 20.00	\$ 1.67	\$ 440.00	\$ 40.00	\$ 3.33
288,768.00	\$ 577.54	\$ 606.41	\$ 28.88	\$ 2.41	\$ 635.29	\$ 57.75	\$ 4.81
300,000.00	\$ 600.00	\$ 630.00	\$ 30.00	\$ 2.50	\$ 660.00	\$ 60.00	\$ 5.00
400,000.00	\$ 800.00	\$ 840.00	\$ 40.00	\$ 3.33	\$ 880.00	\$ 80.00	\$ 6.67
500,000.00	\$ 1,000.00	\$ 1,050.00	\$ 50.00	\$ 4.17	\$ 1,100.00	\$ 100.00	\$ 8.33

Type	Disp Acct	Budget	YTD	Variance	Prct
Type: Revenues					
Revenues	100-3110101-0000 CURRENT REAL ESTATE TAXES	\$1,355,575.00	\$664,911.96	(\$690,663.04)	49.05%
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	\$410,000.00	\$629,697.87	\$219,697.87	153.58%
Revenues	100-3110303-0000 Refuse Collection Fees	\$13,000.00	\$7,571.20	(\$5,428.80)	58.24%
Revenues	100-3110401-0000 MACHINERY & TOOLS	\$175,000.00	\$184,291.52	\$9,291.52	105.31%
Revenues	100-3110601-0000 TAX PENALTIES	\$8,000.00	\$7,520.60	(\$479.40)	94.01%
Revenues	100-3110602-0000 TAX INTEREST	\$2,000.00	\$5,044.23	\$3,044.23	252.21%
Revenues	100-3120101-0000 LOCAL SALES TAX	\$280,000.00	\$149,344.61	(\$130,655.39)	53.34%
Revenues	100-3120201-0000 CONSUMER UTILITY TAX	\$100,000.00	\$52,038.99	(\$47,961.01)	52.04%
Revenues	100-3120300-0000 BUSINESS LICENSE	\$240,000.00	\$1,296.74	(\$238,703.26)	0.54%
Revenues	100-3120402-0000 REC FRANCHISE FEES	\$35,000.00	\$21,936.06	(\$13,063.94)	62.67%
Revenues	100-3120501-0000 AUTO LICENSE	\$102,000.00	\$91,429.53	(\$10,570.47)	89.64%
Revenues	100-3120601-0000 BANK FRANCHISE TAXES	\$150,000.00	\$0.00	(\$150,000.00)	0.00%
Revenues	100-3120801-0000 CIGARETTE TAX	\$13,000.00	\$6,035.00	(\$6,965.00)	46.42%
Revenues	100-3121001-0000 LODGING TAX	\$10,000.00	\$5,899.58	(\$4,100.42)	59.00%
Revenues	100-3121101-0000 MEALS TAX	\$400,000.00	\$219,454.40	(\$180,545.60)	54.86%
Revenues	100-3130304-0000 Land Use Application Fees	\$1,000.00	\$210.00	(\$790.00)	21.00%
Revenues	100-3130307-0000 ZONING & SUBDIVISION FEES	\$10,000.00	\$168,344.00	\$158,344.00	1,683.44%
Revenues	100-3140101-0000 COURT FINES	\$12,000.00	\$5,203.08	(\$6,796.92)	43.36%
Revenues	100-3140102-0000 PARKING METER FINES	\$2,000.00	\$1,132.70	(\$867.30)	56.64%
Revenues	100-3140103-0000 ESUMMONS	\$1,000.00	\$113.00	(\$887.00)	11.30%
Revenues	100-3150101-0000 INTEREST ON DEPOSITS	\$95,000.00	\$111,046.72	\$16,046.72	116.89%
Revenues	100-3150201-0000 RENTAL OF PROPERTY	\$12,500.00	\$6,060.55	(\$6,439.45)	48.48%
Revenues	100-3150205-0000 WATER TANK SITE LEASE	\$86,000.00	\$46,906.05	(\$39,093.95)	54.54%
Revenues	100-3150206-0000 CHARGE CARD REBATE	\$17,000.00	\$16,997.58	(\$2.42)	99.99%
Revenues	100-3160703-0000 PARKING METERS	\$8,000.00	\$4,976.26	(\$3,023.74)	62.20%
Revenues	100-3189905-0000 SALE OF SURPLUS	\$5,000.00	\$39,031.27	\$34,031.27	780.63%
Revenues	100-3189999-0000 PPTRA	\$209,917.00	\$209,916.73	(\$0.27)	100.00%
Revenues	100-3220107-0000 ROLLING STOCK TAX	\$1,850.00	\$1,946.52	\$96.52	105.22%
Revenues	100-3220108-0000 599 LAW ENFORCEMENT GRANT	\$90,600.00	\$69,394.67	(\$21,205.33)	76.59%

Type	Disp Acct	Budget	YTD	Variance	Prcnt
Revenues	100-3220201-0000 Communication Tax	\$65,000.00	\$30,695.63	(\$34,304.37)	47.22%
Revenues	100-3240102-0000 FIRE FUND PROGRAM	\$15,250.00	\$0.00	(\$15,250.00)	0.00%
Revenues	100-3240103-0000 LE BLOCK GRANT	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
Revenues	100-3240300-0000 VDOT LANE MILE ALLOWANCE	\$503,000.00	\$316,129.96	(\$186,870.04)	62.85%
Revenues	100-3240301-0000 VDOT ROAD MAINTENANCE	\$55,555.00	\$10,930.00	(\$44,625.00)	19.67%
Revenues	100-3240302-0000 LITTER CONTROL GRANT	\$2,500.00	\$5,104.00	\$2,604.00	204.16%
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	\$17,135.57	\$16,135.57	1,713.56%
Revenues	501-3000000-0000 FUND BALANCE	\$615,000.00	\$0.00	(\$615,000.00)	0.00%
Revenues	501-3150102-0000 INTEREST ON INVESTMENTS	\$65,000.00	\$80,192.21	\$15,192.21	123.37%
Revenues	501-3160110-0000 TREATMENT FEES	\$1,200,000.00	\$664,227.72	(\$535,772.28)	55.35%
Revenues	501-3160111-0000 DELINQUENT ACCT PENALTIES	\$40,000.00	\$29,560.00	(\$10,440.00)	73.90%
Revenues	501-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$257.03)	(\$257.03)	0.00%
Revenues	501-3160113-0000 AVAILABILITY CHARGES	\$30,500.00	\$31,362.15	\$862.15	102.83%
Revenues	501-3160115-0000 METER FEES	\$1,000.00	\$4,999.60	\$3,999.60	499.96%
Revenues	501-3160116-0000 LOAN PROCEEDS	\$1,200,000.00	\$0.00	(\$1,200,000.00)	0.00%
Revenues	502-3000000-0000 FUND BALANCE FORWARD	\$1,095,000.00	\$0.00	(\$1,095,000.00)	0.00%
Revenues	502-3150101-0000 Interest Income	\$35,000.00	\$28,964.11	(\$6,035.89)	82.75%
Revenues	502-3160110-0000 TREATMENT FEES	\$1,800,000.00	\$999,747.75	(\$800,252.25)	55.54%
Revenues	502-3160112-0000 SECURITY DEPOSITS	\$0.00	(\$176.48)	(\$176.48)	0.00%
Revenues	502-3160113-0000 AVAILABILITY CHARGES	\$32,750.00	\$48,890.85	\$16,140.85	149.29%
Revenues	502-3410404-0000 NUTRIENT CREDIT REBATE	\$500.00	\$247.68	(\$252.32)	49.54%
Type: Expenses		\$10,619,197.00	\$5,000,005.14	(\$5,619,191.86)	47%
Expenses	100-4011100-1111 EXPENSE COMPENSATION	\$18,900.00	\$9,450.00	\$9,450.00	50.00%
Expenses	100-4011100-2100 MATCHING FICA	\$1,450.00	\$723.06	\$726.94	49.87%
Expenses	100-4011100-5540 TRAINING	\$4,000.00	\$0.00	\$4,000.00	0.00%
Expenses	100-4011100-5800 MISCELLANEOUS	\$5,000.00	(\$3,043.71)	\$8,043.71	-60.87%
Expenses	100-4011100-5810 Dues	\$3,000.00	\$3,064.00	(\$64.00)	102.13%
Expenses	100-4011100-6017 TOWN CODE SUPPLEMENTS	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4011200-1114 SALARIES/WAGES/TNCLK	\$52,100.00	\$26,204.86	\$25,895.14	50.30%

Type	Disp Acct	Budget	YTD	Variance	Prct
Expenses	100-4011200-2100 MATCHING FICA EXPENSE	\$4,100.00	\$2,020.97	\$2,079.03	49.29%
Expenses	100-4011200-5510 MILEAGE	\$250.00	\$0.00	\$250.00	0.00%
Expenses	100-4011200-5540 EDUCATION/TRAINING	\$1,000.00	\$30.00	\$970.00	3.00%
Expenses	100-4011200-5810 DUES	\$100.00	\$0.00	\$100.00	0.00%
Expenses	100-4012110-1112 COMPENSATION	\$83,000.00	\$39,598.14	\$43,401.86	47.71%
Expenses	100-4012110-2100 MATCHING FICA EXPENSE	\$6,500.00	\$2,175.29	\$4,324.71	33.47%
Expenses	100-4012110-3399 Blight Abatement	\$50,000.00	\$0.00	\$50,000.00	0.00%
Expenses	100-4012110-5230 TELECOMMUNICATIONS	\$600.00	\$350.00	\$250.00	58.33%
Expenses	100-4012110-5510 MILEAGE	\$150.00	\$0.00	\$150.00	0.00%
Expenses	100-4012110-5540 TRAINING	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4012110-5810 DUES	\$750.00	\$365.00	\$385.00	48.67%
Expenses	100-4012210-3150 PROFESSIONAL SERVICES	\$50,000.00	\$12,980.00	\$37,020.00	25.96%
Expenses	100-4012220-2210 RETIREMENT	\$169,000.00	\$87,198.19	\$81,801.81	51.60%
Expenses	100-4012220-2220 VMLIP - STD	\$650.00	\$305.57	\$344.43	47.01%
Expenses	100-4012220-2230 VMLIP - LTD	\$6,900.00	\$3,531.86	\$3,368.14	51.19%
Expenses	100-4012220-2250 Line of Duty Act	\$8,500.00	\$8,108.00	\$392.00	95.39%
Expenses	100-4012220-2300 HEALTH INSURANCE	\$227,000.00	\$113,591.24	\$113,408.76	50.04%
Expenses	100-4012220-2400 LIFE INSURANCE	\$17,400.00	\$8,759.36	\$8,640.64	50.34%
Expenses	100-4012220-2600 UNEMPLOYMENT INSURANCE	\$230.00	\$19.09	\$210.91	8.30%
Expenses	100-4012220-2700 WORKER'S COMPENSATION	\$35,000.00	\$34,559.00	\$441.00	98.74%
Expenses	100-4012220-3110 RANDOM DRUG SCREENING	\$750.00	\$50.00	\$700.00	6.67%
Expenses	100-4012220-9001 EMPLOYEE RECOGNITION	\$2,000.00	\$106.67	\$1,893.33	5.33%
Expenses	100-4012240-3120 CONTRACTUAL SERVICES	\$20,000.00	\$0.00	\$20,000.00	0.00%
Expenses	100-4012410-1113 COMPENSATION	\$85,500.00	\$42,617.04	\$42,882.96	49.84%
Expenses	100-4012410-2100 MATCHING FICA EXPENSE	\$6,700.00	\$2,473.12	\$4,226.88	36.91%
Expenses	100-4012410-3130 PROFESSIONAL SER/TAX CONV	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4012410-5306 SURETY BONDS	\$500.00	\$434.00	\$66.00	86.80%
Expenses	100-4012410-5540 TRAINING	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4012410-5810 DUES	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4012430-1113 COMPENSATION	\$130,000.00	\$42,222.41	\$87,777.59	32.48%
Expenses	100-4012430-2100 MATCHING FICA EXPENSE	\$9,700.00	\$2,957.28	\$6,742.72	30.49%

Type	Disp Acct	Budget	YTD	Variance	Prnt
Expenses	100-4012430-5540 TRAINING	\$3,400.00	\$0.00	\$3,400.00	0.00%
Expenses	100-4012530-3320 MAINTENANCE CONTRACTS	\$52,250.00	\$37,080.28	\$15,169.72	70.97%
Expenses	100-4012530-3400 WEB SITE	\$1,000.00	\$1.21	\$998.79	0.12%
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	\$8,000.00	\$6,572.59	\$1,427.41	82.16%
Expenses	100-4012530-5210 POSTAGE	\$16,000.00	\$6,871.00	\$9,129.00	42.94%
Expenses	100-4012530-5230 TELECOMMUNICATIONS	\$4,300.00	\$2,203.73	\$2,096.27	51.25%
Expenses	100-4012530-5250 SOCIAL MEDIA ARCHIVING	\$3,300.00	\$0.00	\$3,300.00	0.00%
Expenses	100-4012530-5415 COPIER LEASE	\$5,100.00	\$2,290.43	\$2,809.57	44.91%
Expenses	100-4012530-5540 TRAINING	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4012530-5699 CONTRIBUTION/CC SOCIAL MEDIA	\$5,000.00	\$0.00	\$5,000.00	0.00%
Expenses	100-4012530-5810 DUES	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4012530-6001 OFFICE SUPPLIES	\$15,000.00	\$7,018.91	\$7,981.09	46.79%
Expenses	100-4012550-5304 BLANKET EXCESS LIABILITY	\$16,000.00	\$12,720.00	\$3,280.00	79.50%
Expenses	100-4012550-5305 AUTOMOBILE INSURANCE	\$13,000.00	\$14,855.00	(\$1,855.00)	114.27%
Expenses	100-4012550-5308 SEMI-MULTI PERIL INS	\$36,500.00	\$39,968.00	(\$3,468.00)	109.50%
Expenses	100-4012600-3140 ENGINEERING SERVICES	\$5,000.00	\$0.00	\$5,000.00	0.00%
Expenses	100-4013100-1125 ELECTION OFFICIALS	\$2,500.00	\$1,769.02	\$730.98	70.76%
Expenses	100-4013100-6001 OFFICE SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	0.00%
Expenses	100-4021500-3150 PUBLIC DEFENDER FEES	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	100-4031100-1139 COMPENSATION	\$700,500.00	\$333,206.44	\$367,293.56	47.57%
Expenses	100-4031100-2100 MATCHING FICA EXPENSE	\$54,000.00	\$25,404.00	\$28,596.00	47.04%
Expenses	100-4031100-3110 MEDICAL EXAMINATIONS	\$900.00	\$0.00	\$900.00	0.00%
Expenses	100-4031100-3115 PRE EMPLOYMENT DRUG SCREEN	\$250.00	\$0.00	\$250.00	0.00%
Expenses	100-4031100-3190 INTERPRETER	\$400.00	\$2.56	\$397.44	0.64%
Expenses	100-4031100-3310 REPAIR & MAINTENANCE	\$12,000.00	\$6,860.04	\$5,139.96	57.17%
Expenses	100-4031100-3320 MAINTENANCE CONTRACTS	\$40,100.00	\$18,301.46	\$21,798.54	45.64%
Expenses	100-4031100-4081 RICH RAU SAFETY FUND	\$5,000.00	\$2,198.53	\$2,801.47	43.97%
Expenses	100-4031100-4082 WILDLIFE MANAGEMENT	\$250.00	\$0.00	\$250.00	0.00%
Expenses	100-4031100-5210 POSTAGE	\$500.00	\$57.66	\$442.34	11.53%

Type	Disp Acct	Budget	YTD	Variance	Prcnt
Expenses	100-4031100-5230 TELECOMMUNICATIONS	\$3,000.00	\$2,583.58	\$416.42	86.12%
Expenses	100-4031100-5415 COPIER LEASE	\$4,400.00	\$2,290.43	\$2,109.57	52.06%
Expenses	100-4031100-5540 TRAINING	\$19,000.00	\$11,653.09	\$7,346.91	61.33%
Expenses	100-4031100-5545 OFFICE ACCREDITATION	\$500.00	\$0.00	\$500.00	0.00%
Expenses	100-4031100-5810 DUES	\$850.00	\$275.00	\$575.00	32.35%
Expenses	100-4031100-5815 COMMUNITY RELATIONS	\$2,000.00	\$640.00	\$1,360.00	32.00%
Expenses	100-4031100-6001 OFFICE SUPPLIES	\$1,600.00	\$449.55	\$1,150.45	28.10%
Expenses	100-4031100-6008 GASOLINE & OIL	\$20,000.00	\$7,279.06	\$12,720.94	36.40%
Expenses	100-4031100-6010 POLICE SUPPLIES	\$13,500.00	\$41,859.73	(\$28,359.73)	310.07%
Expenses	100-4031100-6011 UNIFORMS	\$3,000.00	\$371.99	\$2,628.01	12.40%
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%
Expenses	100-4032200-5707 FIRE FUND PROGRAM	\$18,500.00	\$0.00	\$18,500.00	0.00%
Expenses	100-4032200-8411 ENDERS CAPITAL PROJECT RESERVE	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4041100-1140 Compensation	\$38,000.00	\$29,198.05	\$8,801.95	76.84%
Expenses	100-4041100-2100 MATCHING FICA EXPENSE	\$2,900.00	\$2,365.97	\$534.03	81.59%
Expenses	100-4041100-3110 MEDICAL EXAMS	\$1,000.00	\$405.00	\$595.00	40.50%
Expenses	100-4041100-3310 VEHICLE REP & MAINTENANCE	\$11,000.00	\$9,632.86	\$1,367.14	87.57%
Expenses	100-4041100-5120 FUEL OIL/HEAT	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	100-4041100-5230 TELECOMMUNICATIONS	\$8,000.00	\$4,368.24	\$3,631.76	54.60%
Expenses	100-4041100-5415 COPIER LEASE	\$2,700.00	\$1,898.81	\$801.19	70.33%
Expenses	100-4041100-5540 TRAINING	\$6,000.00	\$0.00	\$6,000.00	0.00%
Expenses	100-4041100-6001 OFFICE SUPPLIES	\$500.00	\$213.06	\$286.94	42.61%
Expenses	100-4041200-1183 COMPENSATION	\$191,000.00	\$93,995.94	\$97,004.06	49.21%
Expenses	100-4041200-2100 MATCHING FICA EXPENSE	\$14,800.00	\$7,232.90	\$7,567.10	48.87%
Expenses	100-4041200-3310 EQUIPMENT MAINTENANCE	\$12,000.00	\$18,842.74	(\$6,842.74)	157.02%
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	\$1,298.67	(\$98.67)	108.22%
Expenses	100-4041200-6007 MATERIALS & SUPPLIES	\$6,000.00	\$6,862.65	(\$862.65)	114.38%

Type	Disp Acct	Budget	YTD	Variance	Prcnt
Expenses	100-4041200-6008 GASOLINE & OIL	\$24,000.00	\$14,000.71	\$9,999.29	58.34%
Expenses	100-4041200-6011 UNIFORMS	\$6,000.00	\$2,805.88	\$3,194.12	46.76%
Expenses	100-4041250-3140 ENGINEERING	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4041250-3310 EQUIPMENT MAINTENANCE	\$15,000.00	\$6,587.41	\$8,412.59	43.92%
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	\$1,272.86	\$8,727.14	12.73%
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	\$125,000.00	\$93,598.18	\$31,401.82	74.88%
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	\$6,957.75	\$53,042.25	11.60%
Expenses	100-4041250-8803 PW SITE IMPROVEMENTS	\$150,000.00	\$0.00	\$150,000.00	0.00%
Expenses	100-4041250-8804 SAFETY EQUIPMENT	\$5,000.00	\$24.35	\$4,975.65	0.49%
Expenses	100-4041320-5110 ELECTRICITY	\$90,000.00	\$34,902.31	\$55,097.69	38.78%
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	\$2,000.00	\$3,220.11	(\$1,220.11)	161.01%
Expenses	100-4042300-3220 CONTRACTUAL SERVICES	\$240,000.00	\$112,461.64	\$127,538.36	46.86%
Expenses	100-4042300-6225 RECYCLING SERVICES	\$110,000.00	\$66,849.20	\$43,150.80	60.77%
Expenses	100-4042400-3800 FCO LANDFILL CHARGES	\$50,000.00	\$20,002.30	\$29,997.70	40.00%
Expenses	100-4043200-3310 REPAIR & MAINTENANCE	\$47,000.00	(\$1,288.00)	\$48,288.00	-2.74%
Expenses	100-4043200-3325 HERMITAGE SWPOND MAINT	\$4,100.00	\$2,700.00	\$1,400.00	65.85%
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	\$7,280.88	\$2,719.12	72.81%
Expenses	100-4064200-5110 ELECTRICITY	\$20,100.00	\$11,287.19	\$8,812.81	56.16%
Expenses	100-4064200-5120 NATURAL GAS/HEAT	\$3,000.00	\$1,647.67	\$1,352.33	54.92%
Expenses	100-4064200-5130 WATER/SEWER	\$800.00	\$400.88	\$399.12	50.11%

Type	Disp Acct	Budget	YTD	Variance	Prcnt
Expenses	100-4064200-5230 TELECOMMUNICATIONS	\$1,500.00	\$460.89	\$1,039.11	30.73%
Expenses	100-4064200-5304 LIABILITY INSURANCE	\$1,500.00	\$1,034.97	\$465.03	69.00%
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	\$5,280.48	\$13,719.52	27.79%
Expenses	100-4064200-8411 CAPITAL ASSET RESERVES	\$10,000.00	\$0.00	\$10,000.00	0.00%
Expenses	100-4071310-3160 CONTRACTURAL SER/JN BLUE	\$1,000.00	\$450.00	\$550.00	45.00%
Expenses	100-4071310-6017 CHRISTMAS LIGHTS	\$3,500.00	\$2,649.53	\$850.47	75.70%
Expenses	100-4071310-6018 ROSE HILL PARK MAINTENANCE	\$15,000.00	\$199.40	\$14,800.60	1.33%
Expenses	100-4081100-1155 COMPENSATION	\$97,000.00	\$50,353.42	\$46,646.58	51.91%
Expenses	100-4081100-2100 MATCHING FICA EXPENSE	\$7,500.00	\$3,890.85	\$3,609.15	51.88%
Expenses	100-4081100-3145 REIMBURSABLE CONST FEES	\$0.00	\$15,433.00	(\$15,433.00)	0.00%
Expenses	100-4081100-3190 PROFESSIONAL SERVICES	\$3,000.00	\$405.00	\$2,595.00	13.50%
Expenses	100-4081100-3500 PRINTING	\$250.00	\$138.98	\$111.02	55.59%
Expenses	100-4081100-5510 MILEAGE	\$100.00	\$0.00	\$100.00	0.00%
Expenses	100-4081100-6001 OFFICE EQUIPMENT	\$100.00	\$115.75	(\$15.75)	115.75%
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	\$20,500.00	\$0.00	\$20,500.00	0.00%
Expenses	100-4081500-5696 ECONOMIC DEVELOPMENT RESERVE	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	100-4081600-1111 EXPENSE COMPENSATION	\$5,000.00	\$1,640.00	\$3,360.00	32.80%
Expenses	100-4081600-5540 TRAINING	\$1,500.00	\$0.00	\$1,500.00	0.00%
Expenses	100-4081700-1111 EXPENSE COMPENSATION	\$2,500.00	\$310.00	\$2,190.00	12.40%
Expenses	100-4081700-5540 TRAINING	\$1,000.00	\$0.00	\$1,000.00	0.00%
Expenses	100-4081800-5540 TRAINING	\$500.00	\$103.81	\$396.19	20.76%
Expenses	100-4093000-3000 ARPA GF EXPENSES	\$0.00	\$55,022.00	(\$55,022.00)	0.00%
Expenses	100-4094200-8209 POLICE CRUISER CAMERA	\$0.00	\$6,682.96	(\$6,682.96)	0.00%
Expenses	100-4094200-8225 COMPUTER REPLACEMENT/UPGRADE	\$35,000.00	\$24,056.86	\$10,943.14	68.73%
Expenses	100-4094200-8231 PATROL VEHICLE	\$57,500.00	\$0.00	\$57,500.00	0.00%
Expenses	100-4094200-8341 B-BALL COURT REPAIRS	\$30,000.00	\$7,040.00	\$22,960.00	23.47%
Expenses	100-4094200-8411 CAPITAL RESERVE	\$196,238.10	\$0.00	\$196,238.10	0.00%

Type	Disp Acct	Budget	YTD	Variance	Prnt
Expenses	100-4094200-8915 HOGAN'S ALLEY IMPROVEMENTS	\$10,000.00	\$1,397.65	\$8,602.35	13.98%
Expenses	100-4094200-9004 MOSBY BOULEVARD SIDEWALK	\$20,000.00	\$21,501.80	(\$1,501.80)	107.51%
Expenses	100-4094200-9005 FAIRFAX ST SIDEWALK RESERVE	\$60,000.00	\$0.00	\$60,000.00	0.00%
Expenses	100-4094200-9007 INTERVIEW ROOM AV (PD)	\$6,500.00	\$0.00	\$6,500.00	0.00%
Expenses	100-4094200-9009 TOWN STREET REPAIRS	\$20,000.00	\$0.00	\$20,000.00	0.00%
Expenses	100-4094300-5800 CONTINGENCY	\$114,978.90	\$1,100.00	\$113,878.90	0.96%
Expenses	100-4095000-9110 RDA PRINCIPAL	\$46,500.00	\$22,950.21	\$23,549.79	49.36%
Expenses	100-4095000-9120 RDA INTEREST	\$75,100.00	\$37,787.79	\$37,312.21	50.32%
Expenses	501-4012220-1140 COMPENSATION	\$130,000.00	\$64,945.65	\$65,054.35	49.96%
Expenses	501-4012220-2100 SOCIAL SECURITY	\$9,950.00	\$4,412.87	\$5,537.13	44.35%
Expenses	501-4012220-2210 RETIREMENT	\$79,000.00	\$24,520.53	\$54,479.47	31.04%
Expenses	501-4012220-2220 VMLIP - STD	\$300.00	\$103.98	\$196.02	34.66%
Expenses	501-4012220-2230 VMLIP - LTD	\$3,200.00	\$807.79	\$2,392.21	25.24%
Expenses	501-4012220-2300 HEALTH INSURANCE	\$105,500.00	\$36,449.18	\$69,050.82	34.55%
Expenses	501-4012220-2400 LIFE INSURANCE	\$7,500.00	\$2,489.47	\$5,010.53	33.19%
Expenses	501-4012220-2600 UNEMPLOYMENT INSURANCE	\$110.00	\$19.09	\$90.91	17.35%
Expenses	501-4012220-2700 WORKER'S COMPENSATION	\$21,000.00	\$22,994.00	(\$1,994.00)	109.50%
Expenses	501-4012220-3170 MISS UTILITY	\$1,750.00	\$705.25	\$1,044.75	40.30%
Expenses	501-4012220-3320 HANDHELD MAINT	\$5,000.00	\$1,558.75	\$3,441.25	31.18%
Expenses	501-4012220-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	0.00%
Expenses	501-4012220-5210 POSTAGE	\$4,700.00	\$3,358.67	\$1,341.33	71.46%
Expenses	501-4012220-5540 TRAINING	\$2,500.00	\$0.00	\$2,500.00	0.00%
Expenses	501-4012220-6001 OFFICE SUPPLIES	\$2,000.00	\$2,804.51	(\$804.51)	140.23%
Expenses	501-4012222-1147 COMPENSATION	\$273,000.00	\$93,743.70	\$179,256.30	34.34%
Expenses	501-4012222-2100 MATCHING FICA EXPENSE	\$21,000.00	\$7,204.69	\$13,795.31	34.31%
Expenses	501-4012222-2830 CERTIFICATION FEES	\$600.00	\$0.00	\$600.00	0.00%
Expenses	501-4012222-2840 STATE CONNECTION FEES	\$5,900.00	\$5,636.00	\$264.00	95.53%
Expenses	501-4012222-2850 LAB TESTING	\$11,000.00	\$15,086.51	(\$4,086.51)	137.15%
Expenses	501-4012222-3110 MEDICAL EXAMS	\$200.00	\$0.00	\$200.00	0.00%
Expenses	501-4012222-3145 PROFESSIONAL SERVICES	\$10,000.00	\$8,013.41	\$1,986.59	80.13%
Expenses	501-4012222-3210 SLUDGE REMOVAL	\$27,000.00	\$0.00	\$27,000.00	0.00%

Type	Disp Acct	Budget	YTD	Variance	Prnt
Expenses	501-4012222-3220 CLEAN RIVER INTAKE	\$3,000.00	\$1,375.00	\$1,625.00	45.83%
Expenses	501-4012222-3310 REPAIR & MAINTENANCE	\$75,000.00	\$61,210.57	\$13,789.43	81.61%
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	\$32,448.69	\$37,551.31	46.36%
Expenses	501-4012222-5120 FUEL/OIL HEAT	\$7,200.00	\$0.00	\$7,200.00	0.00%
Expenses	501-4012222-5230 TELECOMMUNICATIONS	\$4,700.00	\$2,351.96	\$2,348.04	50.04%
Expenses	501-4012222-5415 COPIER LEASE	\$1,300.00	\$1,142.89	\$157.11	87.91%
Expenses	501-4012222-5540 TRAINING	\$3,500.00	\$1,550.59	\$1,949.41	44.30%
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	\$383.00	\$617.00	38.30%
Expenses	501-4012222-6001 OFFICE SUPPLIES	\$1,000.00	\$286.06	\$713.94	28.61%
Expenses	501-4012222-6004 LAB SUPPLIES	\$7,000.00	\$15,048.50	(\$8,048.50)	214.98%
Expenses	501-4012222-6005 JANITORIAL SUPPLIES	\$1,300.00	\$321.96	\$978.04	24.77%
Expenses	501-4012222-6008 GASOLINE & OIL	\$7,200.00	\$3,087.83	\$4,112.17	42.89%
Expenses	501-4012222-6011 UNIFORMS	\$1,000.00	\$1,590.34	(\$590.34)	159.03%
Expenses	501-4012222-6014 TOOLS	\$1,000.00	\$67.61	\$932.39	6.76%
Expenses	501-4012222-6019 SAFETY EQUIPMENT	\$2,000.00	\$624.61	\$1,375.39	31.23%
Expenses	501-4012222-6020 PERSONAL EQUIPMENT	\$600.00	\$0.00	\$600.00	0.00%
Expenses	501-4012222-6025 CHEMICALS	\$50,000.00	\$16,091.27	\$33,908.73	32.18%
Expenses	501-4012224-1183 COMPENSATION	\$192,000.00	\$90,963.17	\$101,036.83	47.38%
Expenses	501-4012224-2100 MATCHING FICA EXPENSE	\$14,700.00	\$6,958.74	\$7,741.26	47.34%
Expenses	501-4012224-3330 LINE REPAIR & MAINTENANCE	\$50,000.00	\$28,776.77	\$21,223.23	57.55%
Expenses	501-4012224-6007 MATERIALS & SUPPLIES	\$30,000.00	\$4,505.76	\$25,494.24	15.02%
Expenses	501-4012224-6019 SAFETY EQUIPMENT	\$700.00	\$0.00	\$700.00	0.00%
Expenses	501-4012224-6030 NEW SERVICE SUPPLIES	\$2,000.00	\$0.00	\$2,000.00	0.00%
Expenses	501-4012224-9008 STORAGE TANK MAINTENANCE CONT	\$25,000.00	\$21,153.00	\$3,847.00	84.61%
Expenses	501-4093000-3000 ARPA WF EXPENSES	\$0.00	\$1,231,830.17	(\$1,231,830.17)	0.00%
Expenses	501-4094200-8144 WATER TREATMENT PLANT UPGRAD	\$1,200,000.00	\$101,118.32	\$1,098,881.68	8.43%
Expenses	501-4094200-8211 CAPITAL RESERVES	\$11,587.70	\$0.00	\$11,587.70	0.00%
Expenses	501-4094200-8225 COMPUTER UPGRADES	\$3,000.00	\$1,610.87	\$1,389.13	53.70%
Expenses	501-4094200-8361 WATER DIST SYSTEM UPGRADES	\$400,000.00	\$8,492.00	\$391,508.00	2.12%

Type	Disp Acct	Budget	YTD	Variance	Prnt
Expenses	501-4094200-8704 FINISH PUMP REPLACEMENT	\$50,000.00	\$0.00	\$50,000.00	0.00%
Expenses	501-4094200-8958 WATER METER REPLACEMENT	\$165,000.00	\$8,225.07	\$156,774.93	4.98%
Expenses	501-4094300-5800 CONTINGENCY	\$38,502.30	\$0.00	\$38,502.30	0.00%
Expenses	502-4012220-1114 COMPENSATION	\$130,000.00	\$64,960.42	\$65,039.58	49.97%
Expenses	502-4012220-2100 SOCIAL SECURITY	\$10,000.00	\$4,336.81	\$5,663.19	43.37%
Expenses	502-4012220-2210 RETIREMENT	\$54,300.00	\$18,074.95	\$36,225.05	33.29%
Expenses	502-4012220-2220 VMLIP - STD	\$200.00	\$66.04	\$133.96	33.02%
Expenses	502-4012220-2230 VMLIP - LTD	\$2,250.00	\$485.27	\$1,764.73	21.57%
Expenses	502-4012220-2300 HEALTH INSURANCE	\$73,000.00	\$25,052.00	\$47,948.00	34.32%
Expenses	502-4012220-2400 LIFE INSURANCE	\$5,600.00	\$1,761.72	\$3,838.28	31.46%
Expenses	502-4012220-2600 UNEMPLOYMENT INSURANCE	\$75.00	\$9.55	\$65.45	12.73%
Expenses	502-4012220-2700 WORKER'S COMPENSATION	\$14,000.00	\$14,997.00	(\$997.00)	107.12%
Expenses	502-4012220-3320 HANDHELD MAINT	\$5,000.00	\$1,558.75	\$3,441.25	31.18%
Expenses	502-4012220-3450 DIGITIZING	\$7,000.00	\$0.00	\$7,000.00	0.00%
Expenses	502-4012220-5210 POSTAGE	\$7,500.00	\$2,379.87	\$5,120.13	31.73%
Expenses	502-4012220-6001 OFFICE SUPPLIES	\$2,500.00	\$1,658.24	\$841.76	66.33%
Expenses	502-4012222-1147 COMPENSATION	\$275,000.00	\$80,416.09	\$194,583.91	29.24%
Expenses	502-4012222-2100 MATCHING FICA EXPENSE	\$21,000.00	\$6,606.25	\$14,393.75	31.46%
Expenses	502-4012222-2830 CERTIFICATION FEES	\$600.00	\$380.00	\$220.00	63.33%
Expenses	502-4012222-2850 LAB TESTING	\$33,000.00	\$15,843.40	\$17,156.60	48.01%
Expenses	502-4012222-3145 PROFESSIONAL SERVICES	\$18,000.00	\$55,764.77	(\$37,764.77)	309.80%
Expenses	502-4012222-3210 LANDFILL-SOLIDS DISPOSAL	\$85,000.00	\$50,465.46	\$34,534.54	59.37%
Expenses	502-4012222-3310 REPAIR & MAINTENANCE	\$174,000.00	\$181,720.39	(\$7,720.39)	104.44%
Expenses	502-4012222-5110 ELECTRICITY	\$145,000.00	\$72,863.29	\$72,136.71	50.25%
Expenses	502-4012222-5230 TELECOMMUNICATIONS	\$6,500.00	\$3,754.01	\$2,745.99	57.75%
Expenses	502-4012222-5415 COPIER LEASE	\$4,300.00	\$2,290.43	\$2,009.57	53.27%
Expenses	502-4012222-5540 TRAINING	\$3,000.00	\$915.23	\$2,084.77	30.51%
Expenses	502-4012222-5690 DISCHARGE PERMIT RENEWAL	\$3,500.00	\$3,180.00	\$320.00	90.86%
Expenses	502-4012222-5810 DUES	\$600.00	\$500.00	\$100.00	83.33%
Expenses	502-4012222-6001 OFFICE SUPPLIES	\$1,500.00	\$531.41	\$968.59	35.43%
Expenses	502-4012222-6004 LAB SUPPLIES	\$6,200.00	\$2,349.93	\$3,850.07	37.90%

Type	Disp Acct	Budget	YTD	Variance	Prct
Expenses	502-4012222-6005 JANITORIAL SUPPLIES	\$3,500.00	\$442.80	\$3,057.20	12.65%
Expenses	502-4012222-6008 DIESEL FUEL	\$10,000.00	\$874.01	\$9,125.99	8.74%
Expenses	502-4012222-6011 UNIFORMS	\$1,000.00	\$944.76	\$55.24	94.48%
Expenses	502-4012222-6014 TOOLS	\$1,500.00	\$22.53	\$1,477.47	1.50%
Expenses	502-4012222-6019 SAFETY EQUIPMENT	\$2,500.00	\$174.42	\$2,325.58	6.98%
Expenses	502-4012222-6020 PERSONAL EQUIPMENT	\$800.00	\$0.00	\$800.00	0.00%
Expenses	502-4012222-6025 CHEMICALS	\$120,000.00	\$88,451.55	\$31,548.45	73.71%
Expenses	502-4012224-1183 COMPENSATION	\$95,000.00	\$46,960.93	\$48,039.07	49.43%
Expenses	502-4012224-2100 MATCHING FICA EXPENSE	\$7,500.00	\$3,592.69	\$3,907.31	47.90%
Expenses	502-4012224-3310 EQUIPMENT MAINTENANCE	\$5,000.00	\$291.35	\$4,708.65	5.83%
Expenses	502-4012224-3330 REPAIR & MAINTENANCE	\$15,000.00	\$15,262.42	(\$262.42)	101.75%
Expenses	502-4012224-6007 MATERIALS & SUPPLIES	\$3,000.00	\$1,343.18	\$1,656.82	44.77%
Expenses	502-4012224-6019 SAFETY EQUIPMENT	\$500.00	\$0.00	\$500.00	0.00%
Expenses	502-4093000-3000 ARPA SF EXPENSES	\$0.00	\$4,630.25	(\$4,630.25)	0.00%
Expenses	502-4094200-8110 WWTP UPGRADES	\$775,000.00	\$1,190.50	\$773,809.50	0.15%
Expenses	502-4094200-8134 SEWER SYSTEM UPGRADES	\$100,000.00	\$0.00	\$100,000.00	0.00%
Expenses	502-4094200-8225 COMPUTER REPLACEMENT/UPGRADE	\$3,000.00	\$0.00	\$3,000.00	0.00%
Expenses	502-4094200-8411 CAPITAL RESRVE	\$707.25	\$0.00	\$707.25	0.00%
Expenses	502-4094200-9008 HARMONIC BALANCER	\$70,000.00	\$0.00	\$70,000.00	0.00%
Expenses	502-4094200-9009 BAR SCREEN WWTP	\$150,000.00	\$0.00	\$150,000.00	0.00%
Expenses	502-4094300-5800 CONTINGENCY	\$40,617.75	\$0.00	\$40,617.75	0.00%
Expenses	502-4095000-9118 VRA PRINCIPAL	\$470,000.00	\$235,000.00	\$235,000.00	50.00%
		\$10,619,197.00	\$4,803,836.76	\$5,815,360.24	45%