



**TOWN OF BOWLING GREEN
TOWN COUNCIL WORK SESSION**

A G E N D A

**Thursday, April 01, 2021
6:00 PM**

CALL TO ORDER AND QUORUM ESTABLISHED:

BUSINESS:

- [1.](#) FY2021 – 2022 Budget Work Session

INFORMATIONAL ITEMS:

ADJOURNMENT



**TOWN OF BOWLING GREEN
WORK SESSION
AGENDA ITEM REPORT**

AGENDA ITEM: FY2021 – 2022 Budget Work Session

ITEM TYPE: Presentation

PURPOSE OF ITEM: Discussion Only

PRESENTER: Melissa Lewis, townmanager@townofbowlinggreen.com

PHONE: (804) 633-6212

BACKGROUND / SUMMARY:

Proposed FY 2021-2022 Budget

ATTACHMENTS:

Proposed Line-Item Budget

REQUESTED ACTION:

		FY 19 Actual	FY 20 Actual	FY 21 Appropriated	4/1/2021 Proposed	Increase/ decrease
FUND #100 GENERAL FUND						
11010 REAL ESTATE						
011010-00	Current Year Taxes	\$142,905	\$138,886	\$140,000	\$140,000	
011010-00	Delinquent Taxes	\$645	\$239	\$1,500	\$500	-66.7%
--Total Department--		\$143,550	\$139,125	\$141,500		
11011 RT 301 SPECIAL TAX						
011011-00	Current Year Taxes	\$6,040	\$0	\$34,269	\$34,269	
011011-00	Delinquent Taxes	\$0	\$0	\$0	\$0	
--Total Department--		\$6,040	\$0	\$34,269		
11020 PUBLIC SERVICE						
011020-00	Current Year	\$3,381	\$3,295	\$4,000	\$3,500	-12.5%
--Total Department--		\$3,381	\$3,295	\$4,000		
11030 PERSONAL PROPERTY						
011030-00	Current Year Taxes	\$52,679	\$45,659	\$52,000	\$45,000	-13.5%
011030-00	Delinquent Taxes	\$4,698	\$476	\$500	\$500	
--Total Department--		\$57,377	\$46,135	\$52,500		
11060 PENALTY & INTEREST						
011060-00	Penalty	\$6,568	\$2,634	\$2,500	\$2,000	
011060-00	Interest	\$7,979	\$3,532	\$3,500	\$3,000	
--Total Department--		\$14,547	\$6,166	\$6,000		
15100 REVENUE FROM USE OF MONEY						
015100-00	Interest Earned	\$0	\$6,535	\$5,000	\$5,000	
--Total Department--		\$0	\$6,535	\$5,000		

16099 REFUSE COLLECTION

016099-00	Trash Revenue	\$83,221	\$88,141	\$89,301	\$94,659	6.0%
--Total Department--		\$83,221	\$88,141	\$89,301		

120101 SALES TAX

120101-00	Sales Tax	\$21,937	\$39,573	\$32,000	\$40,000	25.0%
--Total Department--		\$21,937	\$39,573	\$32,000		

120201 COMSUMER UTILITY TAX

120201-00	Consumer Utility Tax	\$33,624	\$29,463	\$30,000	\$30,000	
--Total Department--		\$33,624	\$29,463	\$30,000		

120301 BUSINESS LICENSE

120301-00	Business License	\$79,066	\$79,632	\$68,000	\$68,000	
--Total Department--		\$79,066	\$79,632	\$68,000		

120501 VEHICLE LICENSE & REGISTRATION FEES

120501-00	Vehicle License Fees	\$176	\$162	\$0		
120501-00	Vehicle Registration	\$26,891	\$20,635	\$27,000	\$20,000	-25.9%
--Total Department--		\$27,067	\$20,797	\$27,000		

120601 BANK STOCK TAX

120601-00	Bank Stock Tax	\$174,167	\$300,487	\$250,000	\$250,000	
--Total Department--		\$174,167	\$300,487	\$250,000		

121001 TRANSIENT OCCUPANCY TAX

121001-00	Transient Occupancy Tax	\$3,611	\$3,827	\$4,500	\$2,000	-55.6%
--Total Department--		\$3,611	\$3,827	\$4,500		

121101 MEALS TAX

FY21-22 REVENUES

121101-00	Meals Tax	\$229,395	\$228,099	\$200,000	\$235,000	17.5%
--Total Department--		\$229,395	\$228,099	\$200,000		

130306 PERMITS, FEES AND LICENSES

130306-00	Zoning Permits/Fees	\$2,875	\$3,100	\$2,600	\$3,000	15.4%
130306-00	Home Occupation Permit	\$430	\$310	\$400	\$200	-50.0%
--Total Department--		\$3,305	\$3,410	\$3,000		

140101 FINES AND FORFEITURE

140101-00	Police/Court Fines	\$41,454	\$33,672	\$40,000	\$19,500	-51.3%
140101-00	Returned Check Fee	\$75	\$225	\$100	\$0	-100.0%
140101-00	E Summons Fees	\$2,670	\$2,156	\$3,000	\$1,300	-56.7%
140120-00	Police Dept Donation			\$500		
--Total Department--		\$44,199	\$36,053	\$43,600		

150201 RENTALS

150201-00	Cable Property Rental	\$5,840	\$6,073	\$5,850	\$6,300	7.7%
150201-00	Town Hall Rentals	\$20,000	\$9,800	\$20,000	\$5,000	-75.0%
150201-00	Town Hall Deposit Forfeitures	\$350	\$775	\$150	\$0	
150201-00	Town Hall Activity Fees	\$970	\$0	\$0	\$0	
--Total Department--		\$27,160	\$16,648	\$26,000		

189000 OTHER MISCELLANEOUS REVENUE

189000-00	Sale Of Surplus Equipment	\$3,191	\$50	\$1,000	\$0	
189000-09	Miscellaneous	\$0	\$2,954	\$1,100	\$0	
--Total Department--		\$3,191	\$3,004	\$2,100		

220109 VA POLICE FUNDING

220109-00	VA 599 Police Funding	\$24,520	\$25,476	\$24,500	\$24,500	
--Total Department--		\$24,520	\$25,476	\$24,500		

220110 PPTRA STATE REIMBURSEMENT

220110-00	PPTRA Reimbursement	\$21,908	\$21,908	\$21,900	\$21,900	
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--Total Department-- **\$21,908** **\$21,908** **\$21,900**

220111 COMMUNICATIONS TAX

220111-00	Communications Tax	\$35,057	\$33,777	\$38,000	\$31,500	-17.1%
220111-00	Cares Act Funds			\$209,390	\$0	-100.0%
--Total Department--		\$35,057	\$33,777	\$247,390		

240407 GRANTS

240407-00	Litter Grant	\$1,034	\$814	\$1,034	\$800	-22.6%
240407-01	USDA GF Grants	\$0	\$15,000	\$0	\$0	
--Total Department--		\$1,034	\$15,814	\$1,034		

240412 VA FIRE PROGRAM

240412-00	Virginia Fire Program	\$10,000	\$10,000	\$15,000	\$15,000	
--Total Department--		\$10,000	\$10,000	\$15,000		

410501 GENERAL FUND RESERVES

410501-00	Use Of Fund Balance	\$0	\$95,584	\$216,775	\$0	
410501-00	Insurance Recoveries	\$10,115	\$0	\$0	\$0	
410501-05	Transfer From Water Fund	\$0	\$0	\$0	\$253,986	
410501-05	Transfer From Sewer Fund	\$0	\$0	\$0	\$161,270	
--Total Department--		\$10,115	\$95,584	\$216,775		

500200 RESERVE FOR CONTINGENCIES

999999-00	Miscellaneous	\$3,165	\$0	\$0	\$0	
--Total Department--		\$3,165	\$0	\$0		

FUND #100 TOTAL **\$1,060,637** **\$1,252,949** **\$1,545,369** **\$1,517,684** -1.8%

FUND #300 CIP

15000 REVENUE FR

015000-00	USDA Loan Proceeds	\$2,005,908	\$1,853,432	\$0	\$0
015000-00	USDA Grant	\$50,000	\$0	\$0	\$0
015000-00	Use of Fund Balance	\$0	\$0	\$0	\$0
--Total Department--		\$2,055,908	\$1,853,432	\$0	

15010 REVENUE FR

015010-05	Trsf To Cip Fund From W/S	\$0	\$0	\$0
--Total Department--		\$0	\$0	\$0

410501 REVENUE FR

410501-01	Trsf Fr Gen Fund To Cip	\$60,000	\$0	\$0
--Total Department--		\$60,000	\$0	\$0

FUND #300 TOTAL \$2,115,908 \$0 \$0

FUND #320 ECONOMIC DEVELOPMENT AUTHORITY

018990-00	Use of Fund Balance	\$21,405	\$21,045	\$0	\$10,000
	Trsf Fr Gen Fund To Eco Devlp	\$0	\$0	\$106,510	\$0
--Total Department--		\$21,405	\$21,045	\$106,510	

FUND #320 TOTAL \$21,405 \$21,045 \$106,510 \$10,000

FUND #400 EVENTS AND ACTIVITIES*

19050 EVENT AND ACTIVITIES

019050-00	Harvest Festival	\$28,834	\$26,056	\$0	\$0
019050-00	Wine Festival	\$9,099	\$0	\$7,500	\$0
019050-00	Town Hall Activities	\$5,370	\$4,650	\$5,500	\$0
019050-00	USO Dance	\$1,694	\$808	\$0	\$0
019050-05	Misc. Event/MOG	\$500	\$500	\$0	\$500
--Total Department--		\$45,497	\$32,014	\$13,000	

410501-01 GF TRNFER IN/USE OF FUND BALANCE

	Use of Fund Balance	\$0	\$0	\$1,000	\$12,950	1195.0%
	General Fund Transfer In	\$52,450	\$5,500	\$5,500	\$0	
--Total Department--		\$52,450	\$5,500	\$6,500		

FUND #400 TOTAL **\$97,947** **\$37,514** **\$19,500** **\$13,450** **-31.0%**

FUND #420 DEBT SERVICE

410501-01	Transfer From General Fund	\$145,030	\$182,000	\$0	\$0
410501-08	RT 301 Special Tax	\$3,450	\$27,315	\$0	\$0
	Use of Fund Balance	\$0	\$6,575	\$0	\$0
--Total Department--		\$148,480	\$215,890	\$0	

FUND #420 TOTAL **\$148,480** **\$215,890** **\$0** **\$0**

FUND #500 WATER

16099 WATER REVENUES

016099-00	Water Sales	\$292,828	\$329,435	\$362,379	\$370,000	2.1%
016099-00	Account Setup Fees	\$1,765	\$1,650	\$2,000	\$2,000	
016099-00	Water Reconnect Fees	\$2,500	\$1,300	\$2,000	\$0	
016099-00	Connections Fees-Water	\$3,850	\$3,800	\$2,250	\$27,000	1100.0%
016099-00	Penalty Fees	\$24,360	(\$3,207)	\$5,000	\$0	
016099-00	Water Availability Fee	\$30,000	\$30,000	\$24,000	\$200,000	733.3%
016099-00	Well Head Protection Grant	\$0	\$0	\$50,000	\$10,000	-80.0%
016099-00	Utility Inspection Fee	\$245	\$350	\$140	\$1,200	757.1%
016099-00	Irrigation System App	\$25	\$125	\$0	\$100	
016099-00	USDA Grant Proceeds	\$30,000	\$30,000	\$2,500,000		
016099-00	Interim Financing Proceeds				\$1,700,000	
--Total Department--		\$385,573	\$393,453	\$2,947,769	\$2,310,300	-21.6%

410501 GF TRANSFER IN/USE OF FUND BALANCE

410501-01	Transfers In	\$110,000	\$32	\$203,986	\$17,135	-91.6%
410501-05	Use of Fund Balance	\$0	\$15,000	\$50,000	\$54,069	8.1%
--Total Department--		\$110,000	\$15,032	\$253,986	\$71,204	-72.0%

FUND #500 TOTAL **\$495,573** **\$408,486** **\$3,201,755** **\$2,381,504** **-25.6%**

FUND #520 SEWER

016099-00	Sewer Sales	\$414,382	\$452,469	\$408,000	\$415,000	1.7%
016099-00	Connection Fees- Sewer	\$1,500	\$3,750	\$2,250	\$27,000	1100.0%
016099-00	Sewer Availability Fee	\$12,000	\$30,000	\$12,000	\$200,000	1566.7%
--Total Department--		\$427,882	\$486,219	\$422,250	\$642,000	52.0%

410501 TRANSFER FROM GENERAL FUND

410501-01	Transfers In	\$120,000	\$123	\$161,270	\$17,135	-89.4%
410501-05	Use of Fund Balance				\$90,120	
--Total Department--		\$120,000	\$123	\$161,270	\$107,255	-33.5%

FUND #520 TOTAL **\$547,882** **\$486,342** **\$583,520** **\$749,255** **28.4%**

	FY 19 Actual	FY 20 Actual	FY 21 Appropriated	4/1/2021 Proposed	%	
12110	COUNCIL AND MANAGER'S OFFICE					
012110-1101	Salaries	\$64,000	\$102,030	\$102,878	\$115,235	12.0%
012110-2100	FICA	\$5,011	\$7,899	\$7,870	\$8,862	12.6%
012110-2210	VRS	\$8,683	\$14,741	\$14,897	\$16,773	12.6%
012110-2300	Health Plan/457 Plan	\$4,738	\$11,591	\$11,607	\$13,689	17.9%
012110-2400	Group Life	\$786	\$1,309	\$1,348	\$1,517	12.6%
012110-2500	Disability Insurance - VML	\$0	\$259	\$298	\$683	129.2%
012110-2600	Mayor Expenses	\$1,168	\$0	\$2,000	\$2,000	
012110-3000	Town Manager Expenses	\$981	\$153	\$2,000	\$2,000	
012110-3100	Contingency	\$5,090	\$5,399	\$20,000	\$20,000	
012110-3140	Contracted Services/Shredding	\$510	\$672	\$500	\$675	35.0%
012110-3150	Professional Services - Legal	\$20,004	\$20,004	\$20,000	\$36,000	80.0%
012110-3152	Web Based Services	\$25,044	\$12,129	\$25,000	\$15,000	-40.0%
012110-3160	Compensation - Council/Commission	\$12,351	\$16,100	\$16,950	\$17,850	5.3%
012110-3600	Advertising	\$6,098	\$4,952	\$4,000	\$7,000	75.0%
012110-5250	Telecommunications	\$1,110	\$1,112	\$1,200	\$1,200	
012110-5300	Town Insurance-General Fund	\$11,419	\$14,464	\$15,000	\$15,000	
012110-5545	Conference Expenses/Training	\$743	\$2,383	\$3,000	\$3,000	
012110-5810	Membership Dues	\$2,292	\$260	\$800	\$500	-37.5%
012110-5830	Covid-19 Expenses		\$473	\$102,880	\$0	-100.0%
012110-5840	Miscellaneous	\$746	\$1,443	\$250	\$500	100.0%
012110-6001	Office/Meeting Supplies & Pr	\$2,862	\$3,123	\$2,500	\$2,500	
012110-6021	Public Relations	\$1,346	\$616	\$1,000	\$1,000	
012110-	FY 21 Employee Compensation Plan	\$0	\$0	\$22,100	\$0	-100.0%
12110-7100	BGMS Project - Grant Pass Through		\$14,701	\$5,000	\$5,000	
ADMIN DEPT	--Total Department--	\$174,982	\$235,812	\$383,078	\$285,984	-25.3%

12410	CLERK/TREASURER					
012410-1101	Salaries/Wages	\$72,225	\$121,987	\$140,522	\$106,928	-23.9%
012410-1200	Part Time	\$39,905	\$12,933	\$0	\$0	
012410-2100	FICA	\$5,537	\$9,225	\$10,750	\$6,672	-37.9%
012410-2210	VRS	\$10,461	\$17,848	\$20,348	\$12,629	-37.9%
012410-2300	Health Plan/457 Plan	\$11,844	\$16,996	\$19,306	\$16,104	-16.6%
012410-2400	Group Life	\$947	\$1,612	\$1,841	\$1,143	-37.9%
012410-2500	Hybrid Disability Insurance	\$220	\$415	\$559	\$218	-61.0%
012410-3120	Audit	\$2,041	\$32,500	\$15,000	\$15,000	
012410-3130	Credit Card Fees	\$489	\$4,289	\$0	\$4,300	
012410-3150	Professional Services - CPA	\$19,000	\$21,666	\$12,000	\$12,000	
012410-3310	Office Equipment	\$11,330	\$13,509	\$6,000	\$6,000	
012410-3320	Computer Licenses/Support	\$16,049	\$18,097	\$18,600	\$18,600	
012410-3600	Late Fees & Penalties	\$877	\$8	\$250	\$250	
012410-5210	Postage	\$2,909	\$2,433	\$5,000	\$5,000	
012410-5230	Telecommunications	\$5,141	\$2,661	\$3,000	\$3,000	
012410-5540	Education/Training	\$804	\$3,066	\$2,000	\$2,000	
012410-5810	Membership Dues	\$750	\$0	\$500	\$500	
012410-5840	Miscellaneous	\$162	\$27	\$0	\$250	
012410-6001	Office Supplies & Printing	\$2,428	\$2,504	\$1,500	\$2,500	66.7%
TREAS DEPT.	--Total Department--	\$203,119	\$281,778	\$257,176	\$213,093	-17.1%

31100	POLICE DEPARTMENT					
031100-1101	Salaries/Wages (Full Time)	\$64,971	\$65,000	\$65,000	\$105,000	61.5%
031100-1150	Part Time	\$16,395	\$17,606	\$19,222	\$12,857	-33.1%
031100-2100	FICA	\$5,197	\$4,978	\$6,443	\$9,016	39.9%
031100-2210	VRS	\$9,407	\$9,407	\$9,415	\$15,204	61.5%
031100-2300	Health Plan/457 Plan	\$5,429	\$5,922	\$19,300	\$16,105	-16.6%
031100-2400	Group Life	\$852	\$852	\$852	\$1,376	61.5%
031100-2720	Building Repairs/Maintenance	\$0	\$50	\$500	\$500	
031100-3310	Vehicle Maintenance	\$1,896	\$2,070	\$1,000	\$3,000	200.0%
031100-3312	Equipment Repair	\$28	\$155	\$0	\$200	
031100-3320	Professional Services	\$3,600	\$600	\$750	\$750	
031100-3500	Printing	\$384	\$0	\$800	\$0	-100.0%
03110-3841	Court Appointed Attorney Fees	\$0	\$316	\$0	\$300	
031100-5110	Electricity	\$1,688	\$1,394	\$1,800	\$1,800	
031100-5230	Telecommunications	\$3,738	\$1,827	\$4,000	\$4,000	
031100-5540	Education/Training	\$96	\$350	\$1,500	\$1,500	
031100-5810	Membership Dues/Subscription	\$728	\$2,063	\$1,500	\$1,500	
031100-6001	Office Supplies & Printing	\$1,552	\$0	\$600	\$1,000	66.7%
031100-6008	Vehicle Fuel/Oil	\$4,523	\$2,982	\$5,000	\$5,000	
031100-6010	Equipment/Supplies	\$2,863	\$4,250	\$5,000	\$5,000	
031100-6011	Uniforms	\$2,135	\$939	\$1,000	\$3,000	200.0%
	Total	\$125,482	\$120,759	\$143,681	\$187,107	30.2%
31200	POLICE DEPT RESTRICTED FUND					
031200-0003	Use of E-Summons Fees	\$1,406	\$0	\$3,000	\$1,000	
	Total	\$1,406	\$0	\$3,000	\$1,000	
POLICE DEPT	--Total Department--		\$120,759	\$146,681	\$188,107	28.2%
32000	DONATIONS					
032000-5640	BG/Volunteer Fire Department	\$1,000	\$1,000	\$1,000	\$1,000	
032000-5642	BG/Volunteer Rescue Squad	\$1,000	\$1,000	\$1,000	\$1,000	
032000-5650	Fire Program Funds	\$10,000	\$10,000	\$10,000	\$15,000	
DONATION	--Total Department--	\$12,000	\$12,000	\$12,000	\$17,000	

043100-1101	Salaries	\$97,216	\$71,582	\$70,622	\$74,000	4.8%
043100-1200	Part-Time Seasonal Salaries	\$8,937	\$13,551	\$15,400	\$0	-100.0%
043100-1201	Salaries/ Wages- Overtime	\$2,481	\$755	\$3,000	\$3,000	
043100-2100	FICA	\$7,602	\$5,467	\$6,811	\$7,100	4.2%
043100-2210	VRS	\$14,299	\$10,180	\$10,226	\$10,651	4.2%
043100-2300	Health Plan/457 Plan	\$16,309	\$11,955	\$12,630	\$12,630	
043100-2400	Group Life	\$1,294	\$921	\$925	\$961	3.9%
043100-2500	Hybrid Disability Insurance	\$405	\$284	\$305	\$316	3.6%
043100-3311	Vehicle Maintenance	\$1,134	\$1,389	\$2,000	\$2,000	
043100-5110	Electricity	\$21,668	\$21,560	\$26,500	\$26,500	
043100-5230	Telecommunications	\$2,505	\$2,032	\$2,000	\$2,000	
043100-5300	Insurance	\$4,200	\$4,200	\$4,200	\$4,200	
043100-5540	Education/Training	\$388	\$183	\$500	\$500	
043100-5840	Miscellaneous	\$439	\$2,157	\$500	\$500	
043100-6001	Office Supplies & Printing	\$607	\$702	\$250	\$250	
043100-6005	Janitorial Supplies	\$98	\$441	\$50	\$50	
043100-6006	Hand Tools	\$1,025	\$204	\$750	\$750	
043100-6007	Repair/ Maintenance Town Buildings	\$11,480	\$13,098	\$8,000	\$14,000	75.0%
043100-6008	Vehicle Fuel/ Oil	\$3,280	\$3,033	\$2,500	\$2,500	
043100-6009	Equipment/ Supplies	\$2,342	\$1,818	\$1,500	\$1,500	
043100-6011	Uniforms/ Safety Equip	\$4,810	\$3,312	\$2,500	\$2,500	
043100-7110	Parking Lot/Street/Sidewalk Maintenance	\$7,308	\$3,972	\$5,000	\$5,000	
043100-7120	Park Maintenance	\$900	\$2,508	\$2,500	\$2,500	
043100-7130	Refuse Collection	\$84,869	\$87,800	\$89,301	\$94,659	6.0%
043100-7140	Litter Grant	\$705	\$985	\$1,500	\$800	-46.7%
043100-7200	Town Hall Expenses	\$31,524	\$25,777	\$30,000	\$30,000	
043100-	Play Ground Upgrades				\$50,000	
PW DEPT	--Total Department--	\$327,825	\$289,055	\$299,470	\$348,867	16.5%
410501	TRANSFERS OUT					
410501-0300	Trsf To CIP Fr General Fund	\$60,000	\$0	\$0	\$0	
410501-0320	Transfer To EDA	\$0	\$0	\$10,000	\$0	-100.0%
410501-0400	Tsfr To Events & Activities	\$52,450	\$5,500	\$6,000	\$0	-100.0%
410501-0420	Transfer To Debt Service	\$145,807	\$182,000	\$0	\$0	
410501-0500	Transfer To Water Fund	\$0	\$32	\$253,986	\$17,135	-93.3%
410501-0520	Transfer To Sewer Fund	\$120,000	\$123	\$161,270	\$17,135	-89.4%
TRANSFER	--Total Department--	\$378,257	\$187,655	\$431,256	\$34,270	-92.1%
	Revenue over Expense				\$243,255	
FUND 100				\$1,673,341	\$1,517,684	-9.3%

FUND 300	CIP					
300100	CAPITAL PROJECTS FUND(GF)					
300100-8100	Emergency W/s Repairs	\$0	\$0	\$0	\$0	
300100-8500	Purchase Vehicle(s) W/ USDA	\$25,000	\$0	\$0	\$0	
300100-8600	General	\$55,297	\$0	\$0	\$0	
300100-8700	Refinancing And USDA Project	\$2,289,488	\$1,594,211	\$0	\$0	
CIP	--Total Department--	\$2,369,785	\$1,594,211	\$0	\$0	
FUND 320	ECONOMIC DEVELOPMENT AUTHORITY					
320100	EDA Programs					
320100-0001	EDA Loans/Grants	\$32,485	\$5,711	\$10,000	\$10,000	
EDA	--Total Department--	\$32,485	\$5,711	\$10,000	\$10,000	
FUND 400	EVENTS & ACTIVITIES					
71200	EVENTS & ACTIVITIES					
071200-1110	Event Coordinator	\$48,700	\$0	\$0	\$0	
071200-1210	Harvest	\$22,950	\$21,996	\$0	\$0	
071200-1220	Wine Festival	\$8,081	\$1,222	\$5,500	\$0	
071200-1230	Music On The Green	\$3,190	\$3,985	\$3,500	\$7,000	100.0%
071200-1240	Clean Sweep	\$218	\$185	\$250	\$250	
071200-1250	Parade/Holiday Events	\$3,898	\$3,120	\$3,000	\$3,000	
071200-1260	USO Dance	\$962	\$659	\$0	\$0	
071200-1310	Town Hall Activities	\$7,910	\$5,180	\$7,500	\$3,000	-60.0%
071200-1310	Marketing	\$400	\$200	\$200	\$200	
EV. & ACT	--Total Department--	\$96,309	\$36,547	\$19,950	\$13,450	-32.6%
	Fund 400 Total	\$96,309	\$36,547	\$19,950	\$13,450	
FUND 420	DEBT SERVICE					
500400	DEBT SERVICE					
500400-0002	Debt Service	\$197,380	\$215,256	\$0	\$0	
DEBT	--Total Department--	\$197,380	\$215,256	\$0	\$0	

Fund 500		WATER EXPENDITURES				
500100	WATER OPERATIONS					
500100-1101	Salaries	\$50,935	\$74,931	\$75,567	\$110,150	45.8%
500100-1201	Salaries/Wages-Overtime	\$1,762	\$3,576	\$3,000	\$3,000	
500100-2100	FICA	\$4,010	\$5,850	\$6,011	\$8,427	40.2%
500100-2210	VRS	\$7,244	\$10,860	\$10,942	\$15,950	45.8%
500100-2300	Health Plan/457 Plan	\$8,563	\$13,549	\$15,485	\$18,923	22.2%
500100-2400	Group Life	\$656	\$983	\$990	\$1,443	45.8%
500100-2500	Hybrid Disability Insurance	\$206	\$208	\$569	\$573	0.7%
500100-3140	Engineering/Prof. Services	\$15,000	\$15,000	\$31,000	\$0	-100.0%
500100-3311	Vehicle Maintenance	\$816	\$1,670	\$2,000	\$2,000	
500100-3320	Computer Licenses/Support	\$3,280	\$1,748	\$2,000	\$2,000	
500100-5110	Electricity	\$20,113	\$19,192	\$15,000	\$20,000	33.3%
500100-5210	Mailing Costs	\$2,064	\$585	\$4,000	\$1,000	-75.0%
500100-5230	Telecommunications	\$4,451	\$4,025	\$2,626	\$3,000	14.2%
500100-5300	Town Insurance-Water	\$4,200	\$4,200	\$4,200	\$4,200	
500100-5540	Education/Training/Licenses	\$2,363	\$1,277	\$3,500	\$3,500	
500100-5810	Fees And Dues	\$3,171	\$3,181	\$4,000	\$4,000	
500100-5820	Licenses and Permits		\$1,200	\$1,200	\$1,200	
500100-5840	Miscellaneous	\$178	\$2,032	\$500	\$500	
500100-5899	Miss Utility Costs	\$539	\$525	\$300	\$500	66.7%
500100-6001	Office Supplies/Equipment	\$592	\$731	\$2,666	\$2,500	-6.2%
500100-6005	Janitorial Supplies	\$594	\$218	\$1,340	\$1,500	11.9%
500100-6006	Hand Tools	\$784	\$74	\$2,000	\$2,000	
500100-6007	Repair/Maintenance	\$163,833	\$154,703	\$125,000	\$125,000	
500100-6008	Vehicle Fuel/Oil	\$3,302	\$3,080	\$2,333	\$2,333	
500100-6009	Equipment/Supplies	\$3,295	\$681	\$3,500	\$3,500	
500100-6011	Uniforms/Safety Equip	\$4,177	\$2,379	\$3,333	\$3,333	
500100-6021	Testing Supplies/Chemicals	\$1,797	\$754	\$3,000	\$3,000	
500100-6022	Water Testing	\$890	\$4,710	\$15,000	\$15,000	
500100-6050	Meter Purchases	\$58,920	\$5,641	\$10,000	\$5,000	-50.0%
500100-6060	Well Head Protection Grant	\$0	\$0	\$50,000	\$10,000	-80.0%
500100-8500	2018 Loan Payments	\$0	\$0	\$53,986	\$53,986	
	Expenses Net of Transfer			\$455,048	\$427,518	-6.0%
500100-9100	Repayment of GF Trans FY21				\$253,986	
	--Total Department--	\$367,735	\$337,563	\$455,048	\$681,504	49.8%
500500	WATER CIP					
	Engineering	\$0	\$0	\$200,000	\$200,000	
500500-3500	2019 USDA System Upgrade	\$0	\$0	\$2,500,000	\$1,500,000	
	--Total Department--	\$0	\$0	\$2,700,000	\$1,700,000	
WATER	Total Fund 500	\$367,735	\$337,563	\$3,155,048	\$2,381,504	-24.5%

Fund 520	SEWER FUND					
520100	SEWER OPERATIONS					
520100-1101	Salaries	\$113,867	\$150,639	\$150,639	\$141,596	-6.0%
520100-1201	Overtime	\$2,497	\$3,423	\$3,423	\$3,423	
520100-2100	FICA	\$8,862	\$1,175	\$11,745	\$10,382	-11.6%
520100-2210	VRS	\$16,127	\$21,291	\$21,291	\$20,503	-3.7%
520100-2300	Health Insurance/457 Plan	\$20,708	\$26,184	\$26,184	\$25,767	-1.6%
520100-2400	Group Life	\$1,459	\$1,926	\$1,926	\$1,855	-3.7%
520100-2500	Hybrid Disability Insurance	\$588	\$757	\$757	\$765	1.1%
520100-3160	Testing	\$21,020	\$20,515	\$20,000	\$15,000	-25.0%
500100-3180	Sludge Removal	\$11,716	\$13,188	\$10,000	\$15,000	50.0%
500100-3311	Vehicle Maintenance	\$837	\$1,342	\$2,000	\$2,000	
500100-3320	Professional Services	\$6,691	\$6,844	\$3,250	\$4,000	23.1%
500100-5110	Electricity	\$31,070	\$30,038	\$28,000	\$30,000	7.1%
500100-5120	Propane	\$0	\$297	\$1,000	\$2,000	100.0%
500100-5210	Mailing Costs	\$1,423	\$542	\$1,360	\$1,000	-26.5%
500100-5230	Telecommunications	\$4,563	\$3,035	\$3,103	\$3,103	
500100-5300	Insurance	\$4,167	\$3,470	\$3,740	\$4,200	12.3%
500100-5540	Education/Training/License/P	\$4,476	\$3,233	\$4,000	\$4,000	
500100-5613	VPDES Fees/DEQ	\$4,402	\$2,825	\$2,750	\$2,750	
500100-5840	Miscellaneous	\$256	\$0	\$500	\$500	
500100-5899	Miss Utility Costs	\$57	\$0	\$125	\$300	140.0%
500100-6001	Office Supplies	\$694	\$635	\$668	\$600	-10.2%
500100-6004	Lab Supplies/Chemicals	\$5,154	\$8,509	\$12,000	\$6,004	-50.0%
500100-6005	Janitorial Supplies	\$304	\$463	\$2,000	\$2,000	
500100-6006	Small Tools	\$641	\$432	\$2,000	\$2,000	
500100-6007	Repair/ Maintenance	\$179,369	\$107,068	\$89,000	\$69,000	-22.5%
500100-6008	Vehicle Fuel & Oil	\$3,831	\$3,115	\$2,334	\$2,334	
500100-6011	Uniforms/ Safety Equipment	\$6,235	\$7,037	\$2,834	\$2,834	
500100-6030	Plant & Lab Supplies/Chemicals	\$7,522	\$4,262	\$3,500	\$3,500	
500100-8101	Office Equipment/Supplies	\$306	\$107	\$8,334	\$300	-96.4%
500100-8200	2018 Loan Payments	\$0	\$0	\$161,270	\$161,270	
500100-8300	Large Equipment Purchase				\$50,000	
	Expenses Net of Transfer			\$579,733	\$587,985	1.4%
500100-9100	Repayment of GF Transfer				\$161,270	
SEWER DEPT	--Total Department--	\$458,842	\$422,353	\$579,733	\$749,255	29.2%