TOWN COUNCIL
Work Session
October 29, 2020
Cape Charles Civic Center
6:30 PM

1. Call to Order
   - A. Roll Call
   - B. Establish quorum

2. Moment of Silence and Pledge of Allegiance

3. Work Session Order of Business:

   A. FY 2021 Budget Review

4. Town Manager Comments

5. Mayor & Council Comments (5 minutes per speaker)

6. Adjournment

Town Manager Memorandum

October 29, 2020

RE: FY21 Budget Review Work Session

When the FY21 Town budget was developed and approved during the height of the COVID-19 pandemic, it was done with the understanding that due to this very unusual circumstance, the initial budget would take a conservative view toward revenues and an austere view toward expenditures. However, this still created a significant deficit that was funded with reserves (fund balances). That was seen as a practical approach until actual experience could be documented over the busy summer season, which might then reduce or eliminate the deficit. We now have the actual numbers through the end of September and so a budget review, with a potential amendment is ripe for discussion.

Cutting to the chase, the budget does not look good. What's worse, the difficulty appears to be the result of something much more systemic than anything to do with the COVID-19 affect. As a new town manager, I've tried to become familiar with how the budget was developed in the past, but it has been made more difficult and become somewhat obscured by the unusual nature of this year's process. Yet what I have learned so far is that when all grants, loans, and fund balance withdrawals are removed; our general operating budgets are not solvent.

This is evidenced by the fact that this year, despite the pandemic, actual revenue has been mostly normal or consistent with prior years. However, even with this "normal" revenue, we do not have sufficient funds to cover what was considered at the time to be a "bare bones" spending plan for this year; a spending plan that is really too austere to be sustainable long-term. This is a serious and alarming disconnect.

Due to my lack of history with the Town, I can only speculate about how we may have gotten here. But it would seem that perhaps a combination of grant awards, use of debt, short-term increases in meals and transient occupancy taxes, less than transparent fund balance accounting, and unrestrained withdrawals on those fund balances; have conspired to produce the impression that the Town was flush with cash. This may have led to unrealistic expectations and unsustainable spending patterns, especially when it came to capital spending.

Regardless of how we got here, it would now seem it is time to figure out how to pay the piper. This is not going to be a pleasant discussion. Not only do we lack sufficient funds to cover general operations, but we have nothing to apply to any type of capital program either.

As I've mentioned before, when you're in deficit there are three ways to deal with it: cut expenses, raise revenues, or draw from reserves; usually in that order. But since the first two approaches are typically quite painful, more often than not the third option is taken. Unfortunately, our reserves can no longer absorb ongoing deficits beyond this fiscal year; and as noted above, the current operating/capital budgets have already been cut to unsustainable levels. This only leaves one reasonable option; increase revenues.

Research indicates that notwithstanding anything the County may have done in the recent past, the Town has not had a major tax increase in 13 years (maybe more); and no tax increase at all in the last six years. While I am not suggesting that we consider increasing revenues in FY21, I am serving notice that it is probably time to have that discussion regarding future budgets, starting next year. This topic will be one of several fiscal policy initiatives that need to be considered together and will be presented in more detail during the fiscal policy work session on November 5^{th}.

As for this year's FY21 budget, even with a little additional spending, the increase in actual revenue over what was budgeted will result in a smaller draw from reserves than originally contemplated, that's good; but it still represents an unsustainable strategy long-term. It also limits what we should consider adding to the existing budget.

The attached proposed budget amendment for this year recognizes many unique occurrences including several COVID-19 related grants and their associated revenues/expenditures, as well as a few operational impacts not obvious during the original budget development. This amendment also attempts to include the first year of the new Capital Asset Management Program project schedule. Specifics on all items will be discussed in greater detail during the work session.

Once Council consensus is achieved, the proposed budget amendment, along with the new CAMP schedule, will be noticed for public hearing on November 19^{th}. Following that public hearing, the Council may consider formal adoption.

TOWN OF CAPE CHARLES 1st QUARTER BUDGET REVISION FISCAL YEAR 2021

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100 GENERAL FUND REVENUE						
100-3010-1000 Real Property Tax <= 2014	$2,000.00	$0.00	$3,954.26	197.71%	$1,954.26	
100-3010-2015 Real Property Tax 2015	$3,000.00	$0.00	$4,462.94	148.76%	$1,462.94	
100-3010-2016 Real Property Tax 2016	$2,000.00	$356.21	$1,896.65	94.83%	($103.35)	
100-3010-2017 Real Property Tax 2017	$2,000.00	$42.12	$2,000.00	100.00%		
100-3010-2018 Real Property Tax 2018	$6,000.00	$722.09	$6,000.00	100.00%		
100-3010-2019 Real Property Tax 2019	$15,000.00	$1,855.88	$15,000.00	100.00%		
100-3010-2020 Real Property Tax 2020	$1,223,505.00	$0.00	$1,223,505.00	100.00%		
100-3020-1000 Personal Property Tax <=2014	$0.00	$50.00	$50.00	#DIV/0!	$50.00	
100-3020-2015 Personal Property Tax 2015	$0.00	$0.00	$0.00	#DIV/0!		
100-3020-2016 Personal Property Tax 2016	$0.00	$381.96	$500.00	#DIV/0!	$500.00	
100-3020-2017 Personal Property Tax 2017	$3,000.00	$507.89	$4,000.00	133.33%	$1,000.00	
100-3020-2018 Personal Property Tax 2018	$5,000.00	$577.68	$6,000.00	120.00%	$1,000.00	
100-3020-2019 Personal Property Tax 2019	$11,500.00	$17,045.64	$20,000.00	173.91%	$8,500.00	
100-3020-2020 Personal Property Tax 2020	$140,000.00	$0.00	$140,000.00	100.00%		
100-3020-9000 PPTRA Discount	$0.00	$0.00	$0.00	#DIV/0!		
100-3025-1000 License Tax Prior Years <=2016	$0.00	$124.00	$124.00	#DIV/0!	$124.00	
100-3025-2017 License Tax 2017	$800.00	$155.00	$600.00	75.00%	($200.00)	
100-3025-2018 License Tax 2018	$1,000.00	$155.00	$1,000.00	100.00%		
100-3025-2019 License Tax 2019	$4,000.00	$4,185.06	$4,000.00	100.00%		
100-3025-2020 License Tax 2020	$22,000.00	$0.00	$22,000.00	100.00%		
100-3035-1000 Machinery & Tools Tax <=2015	$0.00	$0.00	$0.00	#DIV/0!		
100-3035-2016 Machinery & Tools Tax 2016	$0.00	$0.00	$0.00	#DIV/0!		
100-3035-2017 Machinery & Tools Tax 2017	$0.00	$0.00	$0.00	#DIV/0!		
100-3035-2018 Machinery & Tools Tax 2018	$0.00	$0.00	$0.00	#DIV/0!		
100-3035-2019 Machinery & Tools Tax 2019	$0.00	$0.00	$0.00	#DIV/0!		
100-3035-2020 Machinery & Tools Tax 2020	$13,000.00	$0.00	$4,114.00	31.65%	($8,886.00)	
100-3040-1000 Penalties All Property Tax	$20,000.00	$1,625.20	$30,000.00	150.00%	$10,000.00	
100-3050-1000 Golf Cart Decals	$8,500.00	$2,542.00	$8,500.00	100.00%		
100-3050-1100 Consumer Utility Taxes - Elec & Gas	$54,000.00	$13,842.57	$54,000.00	100.00%		
100-3050-1200 Communications Tax - Phone	$38,500.00	$9,450.67	$37,500.00	97.40%	($1,000.00)	
100-3050-1300 BPOL - ALL	$110,000.00	$19,649.12	$120,000.00	109.09%	$10,000.00	
100-3050-1400 Admission Taxes	$17,000.00	$3,310.89	$17,000.00	100.00%		
100-3050-1500 Transient Occupancy Tax	$110,000.00	$110,430.38	$178,000.00	161.82%	$68,000.00	54% increase over FY20
100-3050-1600 Meals Tax	$390,000.00	$184,823.19	$494,000.00	126.67%	$104,000.00	30% increase over FY20
100-3050-1700 Short Term Rental Tax	$3,500.00	$6,047.81	$7,500.00	214.29%	$4,000.00	
100-3050-1800 Rolling Stock Taxes	$10.00	$2.01	$2.01	20.10%	($7.99)	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-3075-1000 Penalties & Int Misc Taxes & Licenses	$500.00	$456.25	$600.00	120.00%	$100.00	
100-3100-1000 Harbor Development Certificate	$1,500.00	$0.00	$1,500.00	100.00%		
100-3100-1050 Land Use/Conditional Use Application	$3,500.00	$0.00	$3,500.00	100.00%		
100-3100-1060 Zoning Variance Advt & Mailing Fee	$2,500.00	$0.00	$2,500.00	100.00%		
100-3100-1070 Miscellaneous Planning/Zoning Fees	$400.00	$1,500.00	$2,100.00	525.00%	$1,700.00	
100-3100-1100 Historic Review Fees	$8,000.00	$0.00	$8,000.00	100.00%		
100-3100-1110 Building Permits	$63,000.00	$10,016.16	$63,000.00	100.00%		
100-3100-1150 Planning & Review Fees	$2,500.00	$300.00	$2,500.00	100.00%		
100-3100-1160 Electrical Permits	$4,500.00	$1,439.50	$4,500.00	100.00%		
100-3100-1200 Plumbing Permits	$4,500.00	$1,357.86	$4,500.00	100.00%		
100-3100-1220 Plumbing Inspection Fees DONOTUSE	$0.00	$0.00	$0.00	#DIV/0!		
100-3100-1250 Mechanical Permits	$4,500.00	$1,374.52	$4,500.00	100.00%		
100-3100-1260 Elevator Permits	$300.00	$404.17	$550.00	183.33%	$250.00	
100-3100-1300 UST/AST Permit	$350.00	$150.00	$350.00	100.00%		
100-3100-1350 Occupancy Permits, Temporary	$800.00	$400.00	$800.00	100.00%		
100-3100-1360 Permit After Fact Admin Fee	$1,000.00	$0.00	$1,000.00	100.00%		
100-3100-1400 Building Plan Review Fees	$2,500.00	$650.00	$2,500.00	100.00%		
100-3100-1410 Shallow Well Permits	$500.00	$300.00	$500.00	100.00%		
100-3100-1460 Erosion & Sediment Control Permit	$1,000.00	$825.00	$1,000.00	100.00%		
100-3100-1470 Erosion & Sediment Plan Review Fee	$360.00	$150.00	$360.00	100.00%		
100-3100-1500 Demolition Permit	$100.00	$0.00	$100.00	100.00%		
100-3100-1510 Gas Permit	$1,000.00	$302.50	$1,000.00	100.00%		
100-3100-1550 Miscellaneous Plan/Review Fees	$1,000.00	$3,360.00	$10,500.00	1050.00%	$9,500.00	
100-3100-1560 Fire Permit	$500.00	$301.40	$500.00	100.00%		
100-3100-1570 Sign Permit	$0.00	$50.00	$50.00	#DIV/0!	$50.00	
100-3100-1600 Rental Inspections	$5,000.00	$2,000.00	$5,000.00	100.00%		
100-3200-1600 Court Fines and Forfeitures	$10,000.00	$6,480.20	$10,000.00	100.00%		
100-3200-1650 Code Enf Misc, Admin Fees/Fines Collected	$300.00	$0.00	$300.00	100.00%		
100-3200-1660 Traffic & Parking Fines	$500.00	$260.00	$500.00	100.00%		
100-3200-1700 E-Summons $5 Fee-Future Software Purchase	$1,000.00	$292.50	$1,000.00	100.00%		
100-3200-1710 Police Nexis Lexis	$0.00	$10.00	$0.00	#DIV/0!		
100-3300-1700 Interest on Bank Deposits	$20,000.00	$1,424.21	$20,000.00	100.00%		
100-3300-1750 Dividends & Interest on Investments	$6,000.00	$163.28	$6,000.00	100.00%		
100-3400-1750 Rental of Parks/Rec Property & Facility	$75.00	$0.00	$75.00	100.00%		
100-3400-1800 Lease Revenue - Town Property Shanty 1%	$18,000.00	$10,122.51	$24,000.00	133.33%	$6,000.00	
100-3400-1810 Lease Revenue - Town Property, Water Tower	$2,400.00	$0.00	$2,400.00	100.00%		
100-3500-1800 Sale of Surplus Equipment & Misc	$0.00	$0.00	$0.00	#DIV/0!		
100-3500-1850 Library Service & Misc Fees	$1,000.00	$0.00	$1,000.00	100.00%		
100-3500-1900 Recreation & Event Fees Collected	$800.00	$350.00	$800.00	100.00%		
100-3500-1910 Sale of Maps, Plats, Surveys, Blueprints, Misc	$0.00	$0.00	$0.00	#DIV/0!		
100-3500-1950 FOIA Service Fees	$0.00	$31.14	$31.14	#DIV/0!	$31.14	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-3500-1960 Credit 1%/Debit .$.25 Card Use Fee	$1,500.00	$5.15	$5.15	0.34%	($1,494.85)	by new law can no longer charge debit card fee ever, nor CC fees without going through a lengthy process
100-3500-1970 DMV Stop Fee Collected	$1,000.00	$232.08	$1,000.00	100.00%		
100-3500-2000 Sale of Town Real Property	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-1000 Gifts and Donations-Private Sources-REC	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-2000 Gifts & Private Donations Police	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-3000 Gifts & Private Donations Library non-FOL	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-3100 Gifts & Private Donations Library FOL	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-4000 Insurance Proceeds, Refund or Misc Rebate	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-5000 Surplus & Salvage Property Sale	$0.00	$0.00	$0.00	#DIV/0!		
100-3600-6000 Appropriation From Fund Balance	$307,494.00	$0.00	$0.00	0.00%	($307,494.00)	TBD
100-3600-9000 Gifts & Private Donations CCMS	$0.00	$0.00	$0.00	#DIV/0!		
100-3650-1500 Recovery Misc. Costs - Finance	$0.00	$250.00	$250.00	#DIV/0!	$250.00	
100-3650-2000 Recovery - Police Property Loss & Misc.	$0.00	$0.00	$0.00	#DIV/0!		
100-3650-3000 Recovery, Misc.-Code Enf (mowing, demo, etc)	$150.00	$0.00	$150.00	100.00%		
100-3650-4000 Recovery Public Works - Misc Damage	$0.00	$0.00	$0.00	#DIV/0!		
100-3650-5000 Recovery (damage)-Parks & Rec	$0.00	$0.00	$0.00	#DIV/0!		
100-3650-6000 Recovery Town Mgr-Misc.	$0.00	$0.00	$110,000.00	#DIV/0!	$110,000.00	Consideration of 2 water/sewer purchase proposals
100-3650-7000 Recovery - Retirement Forfeiture	$0.00	$0.00	$0.00	#DIV/0!		
100-3700-1000 Grant - Recov. of Storm Damages FEMA	$0.00	$0.00	$0.00	#DIV/0!		
100-3700-2200 Grant Gen Fund - USDA Rural Development	$48,363.00	$0.00	$48,363.00	100.00%		
100-3700-3000 Proceeds from Loan/Bond Issuance	$0.00	$0.00	$0.00	#DIV/0!		
100-3750-1000 Rolling Stock Taxes	$0.00	$0.00	$0.00	#DIV/0!		
100-3750-2000 Personal Prop. Tax Reimbursement- PPTRA	$35,424.00	$35,423.60	$35,424.00	100.00%		
100-3750-3000 Local Sales and Use Taxes	$45,538.00	$16,785.65	$55,000.00	120.78%	$9,462.00	
100-3750-3100 DMV Humane Plates Pybl to ESSO	$0.00	$0.00	$0.00	#DIV/0!		
100-3750-3200 Grant/Donation - Misc. Pass-through	$0.00	$0.00	$0.00	#DIV/0!		
100-3800-1000 Assistance to Local Police Dept HB 599 - State	$31,248.00	$7,812.00	$31,248.00	100.00%		
100-3800-2000 Grant - Criminal Justice Service Byrne	$1,000.00	$0.00	$1,000.00	100.00%		
100-3800-3000 Grant - Fire Program Funds (Passthru)	$10,000.00	$15,000.00	$15,000.00	150.00%	$5,000.00	State increased their funding
100-3800-4000 Grant - VDOT Roads, Trails & Sidewks	$160,000.00	$0.00	$240,000.00	150.00%	$80,000.00	Phase 2 trail project
100-3800-5000 Grant - Litter Prevention Grant (DEQ)	$814.00	$0.00	$814.00	100.00%		
100-3800-6000 Grant - Miscellaneous/Other	$0.00	$0.00	$7,460.00	#DIV/0!	$7,460.00	CAMP grant - Hist Dist Board traiing
100-3800-7000 Grant - VA State Promotion of the Arts	$4,500.00	$4,500.00	$4,500.00	100.00%		
100-3800-8000 Grant - Library Program Other	$0.00	$0.00	$0.00	#DIV/0!		
100-3800-9000 Grant - Parks/Rec Fac/Equipment & CCP	$0.00	$0.00	$8,000.00	#DIV/0!	$8,000.00	CCP donation for Playground Zipline

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-3800-9900 Grants - CEB Branding $7K	$0.00	$0.00	$0.00	#DIV/0!		
100-3800-9901 Grants - CEB Travel $1K	$0.00	$0.00	$0.00	#DIV/0!		
100-3800-9910 DHCD CDBG COVID 19 Business Assistance Grant	$0.00	$0.00	$845,115.00	#DIV/0!	$845,115.00	enter full amount of grant - if not expended, can reapprop next yr
100-3850-1000 Grant - Budget Contribution from Northampton	$19,500.00	$0.00	$19,500.00	100.00%		
100-3850-2000 Grant Other - Northampton Cty-Cares	$0.00	$0.00	$172,000.00	#DIV/0!	$172,000.00	$17.8K expended last year, reimbursed in FY21, net increase to revenue is 17,800 this fiscal yr
100-3900-1000 Grant - VML Risk Management	$4,000.00	$0.00	$4,000.00	100.00%		
100-3950-1000 Loan Proceeds previous year	$0.00	$0.00	$0.00	#DIV/0!		
100-3950-1050 Loan Proceeds Current Year	$0.00	$0.00	$0.00	#DIV/0!		
100-3950-2100 Loan Proceeds USDA Rural Devlpmnt	$89,817.00	$0.00	$89,817.00	100.00%		
100-3975-1000 Misc Rev (Proceeds Fair/Festivl-vendors)	$0.00	$0.00	$0.00	#DIV/0!		
100-3975-1100 Miscellaneous Rev & NSF Fees-Gen Fund	$0.00	$1,125.56	$1,125.56	#DIV/0!	$1,125.56	$281,874 of the increased revenue is expendable or reduction of Fund balance contribution- remainder will be paid out as grant projects
Total General Fund Revenue	**$3,135,548.00**	**$503,487.61**	**$4,282,996.71**	**16%**	**$1,147,448.71**	**total increase, new grants and increased revenue**

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
General Fund Expenditures						
Legislative						
100-4110-1200 PT Salaries & Wages Legislative	$4,800.00	$1,200.00	$4,800.00	100.00%		
100-4110-2000 FICA Expense	$367.00	$97.51	$367.00	100.00%		
100-4110-2100 SUI Expense	$19.00	$2.88	$19.00	100.00%		
100-4110-2230 Worker's Comp	$0.00	$0.00	$0.00	#DIV/0!		
100-4110-3025 Repair Maint & Inspect Contracted Svcs	$1,600.00	$0.00	$1,600.00	100.00%		
100-4110-3430 IT, Software, Scan & Website Services	$150.00	$16.73	$150.00	100.00%		
100-4110-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4110-3500 Advertising Services	$4,000.00	$719.61	$4,000.00	100.00%		
100-4110-5040 Phone Service, Landline & Wireless	$1,280.00	$114.51	$1,280.00	100.00%		
100-4110-5050 Internet & Cable Services	$0.00	$256.10	$426.83	#DIV/0!	$426.83	new Spectrum internet services - charge installation through November to Cares Act make online Council, board and other meetings possible.
100-4110-5080 Lease, Bldgs & Property	$0.00	$0.00	$0.00	#DIV/0!		
100-4110-5200 Travel-Mileage, Parking & Tolls	$1,800.00	$0.00	$1,800.00	100.00%		
100-4110-5210 Travel-Lodging & Meals	$6,200.00	$41.06	$6,200.00	100.00%		
100-4110-5220 Conference	$3,600.00	$0.00	$3,600.00	100.00%		
100-4110-5230 Education	$1,200.00	$0.00	$1,200.00	100.00%		
100-4110-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		
100-4110-5250 Dues & Memberships	$0.00	$0.00	$0.00	#DIV/0!		
100-4110-5310 Insurance, Public Official Liability	$6,044.00	$3,097.44	$6,044.00	100.00%		
100-4110-6000 Office Supplies	$700.00	$152.57	$700.00	100.00%		
100-4110-6125 Departmental Equipment & Supplies	$1,225.00	$302.75	$4,725.00	385.71%	$3,500.00	Added $3,500 placeholder for new speakers, etc.
100-4110-6150 Comptr, Sftware & Electronics < $5,000	$1,370.00	$372.65	$1,370.00	100.00%		Zoom charges will be moved to CARES grant exp
100-4110-6225 Repair & Maintenance Supplies Legislative	$0.00	$0.00	$0.00	#DIV/0!		
Total Legislative Dept	**$34,355.00**	**$6,373.81**	**$38,281.83**	**19%**	**$3,926.83**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Town Clerk						
100-4112-1000 Regular Salaries & Wages Town Clerk	$96,816.00	$26,065.86	$75,576.00	78.06%	($21,240.00)	Move Tracy to planning Dec 1
100-4112-1100 Regular Salaries & Wages OT Town Clerk	$1,805.00	$0.00	$0.00	0.00%	($1,805.00)	moved to planning
100-4112-2000 FICA Expense	$7,544.54	$2,003.88	$5,781.56	76.63%	($1,762.98)	Tracy's portion for 7 months moved to planning
100-4112-2100 SUI Expense	$64.00	$0.00	$32.00	50.00%	($32.00)	
100-4112-2200 Retirement-ER VRS & ICMA-RC Contribution	$5,789.60	$1,447.41	$4,519.44	78.06%	($1,270.16)	
100-4112-2210 Life Insurance	$1,297.33	$324.33	$1,012.72	78.06%	($284.61)	
100-4112-2220 Disability Insurance, LTD & STD	$756.84	$133.53	$603.91	79.79%	($152.93)	
100-4112-2230 Worker's Comp	$64.36	$65.06	$50.24	78.06%	($14.12)	
100-4112-2300 Health Insurance	$10,680.00	$2,031.45	$6,675.00	62.50%	($4,005.00)	
100-4112-2310 Dental Insurance	$855.00	$218.97	$712.50	83.33%	($142.50)	
100-4112-2320 Vision Insurance	$91.32	$22.83	$91.32	100.00%		
100-4112-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-3020 Maint Svc Contracts - Annual	$1,000.00	$0.00	$1,000.00	100.00%		
100-4112-3025 Repair Maint & Inspect Contracted Svcs	$2,000.00	$0.00	$2,000.00	100.00%		
100-4112-3030 Lease - Storage	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-3430 IT, Software, Scan & Website Services	$5,950.00	$2,804.00	$5,950.00	100.00%		
100-4112-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-3500 Advertising Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-5040 Phone Service, Landline & Wireless	$1,140.00	$285.00	$1,140.00	100.00%		
100-4112-5050 Internet & Cable Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4112-5110 Lease, Office Equipment	$2,000.00	$419.54	$2,000.00	100.00%		
100-4112-5200 Travel-Mileage, Parking & Tolls	$350.00	$0.00	$350.00	100.00%		
100-4112-5210 Travel-Lodging & Meals	$1,000.00	$0.00	$1,000.00	100.00%		
100-4112-5220 Conference	$600.00	$0.00	$600.00	100.00%		
100-4112-5230 Education	$595.00	$0.00	$595.00	100.00%		
100-4112-5240 Books & Subscriptions	$2,350.00	$373.00	$2,350.00	100.00%		
100-4112-5250 Dues & Memberships	$750.00	$218.33	$750.00	100.00%		
100-4112-6000 Office Supplies	$1,300.00	$67.33	$1,300.00	100.00%		
100-4112-6150 Comptr, Sftware & Electronics < $5,000	$1,400.00	$179.88	$1,400.00	100.00%		
Total Town Clerk Dept	**$146,198.99**	**$36,660.40**	**$115,489.69**	**78.99%**	**($30,709.30)**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Town Manager						
100-4121-1000 Regular Salaries & Wages-Town Manager	$100,000.00	$26,923.05	$100,000.00	100.00%		
100-4121-1200 PT Salaries & Wages Town Mgr	$23,429.25	$7,371.60	$23,429.25	100.00%		
100-4121-1600 Bonus & Increase Pool Gen Fund	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-1800 Allocated Wages	($15,000.00)	($3,750.00)	($15,000.00)	100.00%		
100-4121-1900 Personnel Lapse Allowance	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-2000 FICA Expense	$9,442.34	$2,614.64	$9,442.34	100.00%		
100-4121-2100 SUI Expense	$64.00	$0.00	$64.00	100.00%		
100-4121-2200 Retirement-ER VRS & ICMA-RC Contribution	$5,980.00	$1,495.02	$5,980.00	100.00%		
100-4121-2210 Life Insurance	$1,340.00	$334.95	$1,340.00	100.00%		
100-4121-2220 Disability Insurance, LTD & STD	$749.88	$129.96	$749.88	100.00%		
100-4121-2230 Worker's Comp	$131.22	$42.98	$131.22	100.00%		
100-4121-2300 Health Insurance	$8,010.00	$1,769.43	$8,010.00	100.00%		
100-4121-2310 Dental Insurance	$285.00	$166.25	$285.00	100.00%		
100-4121-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-2340 Employee Assist Program	$240.00	$81.40	$240.00	100.00%		
100-4121-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-2350 Relocation Assistance	$4,000.00	$0.00	$4,000.00	100.00%		
100-4121-2360 Staff & Volunteer Appreciation	$4,000.00	$179.35	$4,000.00	100.00%		
100-4121-2800 Allocated Benefits	($3,617.00)	($904.23)	($3,617.00)	100.00%		
100-4121-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3020 Maint Svc Contracts - Annual	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3025 Repair Maint & Inspect Contracted Svcs	$3,500.00	$319.64	$3,500.00	100.00%		
100-4121-3400 Legal Services TM	$60,000.00	$23,768.13	$80,000.00	133.33%	$20,000.00	increase - pending cases
100-4121-3401 Legal Services Finance	$1,100.00	$75.00	$1,100.00	100.00%		
100-4121-3402 Legal Services Code Enf	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3404 Legal Services Police	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3405 Legal Services Planner	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3406 Legal Services Public Works	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3410 Management Consulting	$15,000.00	$15,000.00	$125,000.00	833.33%	$110,000.00	Add $110K consulting for water/sewer proposals
100-4121-3420 Engineering & Architect Svcs Gen Fund	$22,500.00	$2,450.00	$22,500.00	100.00%		
100-4121-3430 IT, Software, Scan & Website Services	$8,000.00	$4,474.09	$8,000.00	100.00%		
100-4121-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-3500 Advertising Services	$1,000.00	$0.00	$1,000.00	100.00%		
100-4121-4010 Grant Exp Exp- Arts Enter Passthru	$4,500.00	$0.00	$4,500.00	100.00%		
100-4121-4015 Grant Exp - Town Match Arts Enter	$4,500.00	$4,500.00	$4,500.00	100.00%		
100-4121-4020 Grant Exp - Fire Department Passthru	$10,000.00	$0.00	$10,000.00	100.00%		
100-4121-4025 Grant Exp - Town Support Fire Dept	$35,000.00	$0.00	$35,000.00	100.00%		
100-4121-4030 Grant Exp - Nrthmptn Cty Tourism Infrast.	$0.00	$0.00	$0.00	#DIV/0!		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-4121-4040 Grant Exp - Star Transit Support	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4045 Grant Exp - Cape Charles Musm & Welcm Cntr	$500.00	$0.00	$500.00	100.00%		
100-4121-4050 Grant Exp - Eastern Shore Tourism Comm.	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4060 Grant Exp - Local Arts, GEAR, Harbor for the Arts	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4065 Grant Exp - Randy Custis Mmrl Fund, Youth Spor	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4070 Grant Exp - VML Risk Mngmnt Grant Exp	$4,000.00	$0.00	$4,000.00	100.00%		
100-4121-4100 Grant Exp - Community Support	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4125 Grant/Donation Exp - Misc. Pass-through	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4130 DHCD CDBG COVID-19 Bus Asst Grant Expenditu	$0.00	$660.00	$845,115.00	#DIV/0!	$845,115.00	will equal what is appropriated for this FY above
100-4121-4150 Grant Exp - Emergency & Misc.	$0.00	$51,459.46	$152,335.80	#DIV/0!	$152,335.80	2020 CARES Grant total will be 86K x 2, some is in other accounts (Beach patrol and police haz pay)
100-4121-4200 Fireworks	$15,000.00	$0.00	$15,000.00	100.00%		
100-4121-4210 Cape Charles Main Street	$75,000.00	$18,750.00	$75,000.00	100.00%		
100-4121-4220 Marketing - Social Media & Website	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-4230 Marketing - Printed Materials	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-5000 Tax Refund - Prior Year, (RE, PP, BPOL, MISC)	$2,000.00	($529.52)	$2,000.00	100.00%		
100-4121-5005 Refund - Misc. Fees	$1,000.00	$0.00	$1,000.00	100.00%		
100-4121-5010 Refund - Tourism Zone BPOL	$3,500.00	$0.00	$3,500.00	100.00%		
100-4121-5020 Refund - Tourism Zone Real & Business Property	$5,000.00	$0.00	$5,000.00	100.00%		
100-4121-5030 Refund - Tourism Zone Permit Fees	$6,000.00	$0.00	$6,000.00	100.00%		
100-4121-5040 Phone Service, Landline & Wireless	$9,000.00	$1,686.96	$9,000.00	100.00%		
100-4121-5050 Internet & Cable Services	$720.00	$179.97	$720.00	100.00%		
100-4121-5070 Postage	$7,000.00	$509.90	$7,000.00	100.00%		
100-4121-5080 Lease, Bldgs & Property	$1,850.00	$875.00	$2,350.00	127.03%	$500.00	increase - portable restroom site
100-4121-5090 Lease, RIght of Way	$1,050.00	$0.00	$1,050.00	100.00%		
100-4121-5100 Lease, Vehicles & Equipment	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-5110 Lease, Office Equipment	$6,500.00	$1,019.77	$6,500.00	100.00%		
100-4121-5200 Travel-Mileage, Parking & Tolls	$400.00	$0.00	$400.00	100.00%		
100-4121-5210 Travel-Lodging & Meals	$1,400.00	$0.00	$1,400.00	100.00%		
100-4121-5220 Conference	$950.00	$0.00	$950.00	100.00%		
100-4121-5230 Education	$0.00	$125.00	$125.00	#DIV/0!	$125.00	Jodi HR Law training VDBlack
100-4121-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-5250 Dues & Memberships	$0.00	$737.00	$1,037.00	#DIV/0!	$1,037.00	VA Munic. League dues, Add NCty Chamb of Commerce
100-4121-5300 Insurance, Property & General Liability	$32,229.07	$14,422.34	$32,229.07	100.00%		
100-4121-5310 Insurance, Public Official Liability	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-5340 Licensing	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-5350 Fines & Penalties	$0.00	$0.00	$0.00	#DIV/0!		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-4121-6000 Office Supplies	$7,000.00	$1,497.01	$7,000.00	100.00%		
100-4121-6150 Comptr, Sftware & Electronics < $5,000	$900.00	$740.82	$900.00	100.00%		
100-4121-6175 Vehicles & Powered Equipment Fuel - Admin Ve	$800.00	$0.00	$800.00	100.00%		
100-4121-6200 Vehicles & Powered Equip.Supplies & Svcs.	$2,000.00	$0.00	$2,000.00	100.00%		
100-4121-6800 Debt Service - Principal Payment TM	$96,158.07	$57,942.00	$96,158.07	100.00%		
100-4121-6850 Debt Service Interest - TM	$25,457.71	$12,795.41	$25,457.71	100.00%		
100-4121-6900 Contingency Fund Exp Gen Fund	$40,000.00	$0.00	$40,000.00	100.00%		
100-4121-7080 Computers, Software & Elec Equip.>$5000	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-8100 Transfer to Fund Balance - Excess Rev	$0.00	$0.00	$0.00	#DIV/0!		
100-4121-8510 Transfer Funds to Harbor	$110,101.00	$0.00	$110,101.00	100.00%		transfer to Harbor for debt service
Total Town Manager Dept	**$759,670.54**	**$249,912.38**	**$1,888,783.34**	**248.63%**	**$1,129,112.80**	Most of the increase is due to grants, except port. restroom lease & legal

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Finance						
100-4124-1100 Regular Salaries & Wages OT Finance	$192,124.40	$51,745.98	$192,924.40	100.42%	$800.00	Deb C .50 increase per offer letter
100-4124-1300 PT Salaries & Wages OT Fin	$790.93	$0.00	$790.93	100.00%		
100-4124-1800 Allocated Wages	($16,281.00)	($4,070.70)	($16,281.00)	100.00%		
100-4124-2000 FICA Expense	$14,758.00	$2,393.10	$14,819.20	100.41%	$61.20	
100-4124-2100 SUI Expense	$128.00	$0.84	$128.00	100.00%		
100-4124-2200 Retirement-ER VRS & ICMA-RC Contribution	$11,302.26	$2,825.70	$11,302.26	100.00%		
100-4124-2210 Life Insurance	$2,533.00	$633.20	$2,533.00	100.00%		
100-4124-2220 Disability Insurance, LTD & STD	$1,480.36	$261.39	$1,480.36	100.00%		
100-4124-2230 Worker's Comp	$127.71	$63.16	$127.71	100.00%		
100-4124-2300 Health Insurance	$32,040.00	$7,901.76	$32,040.00	100.00%		
100-4124-2310 Dental Insurance	$1,140.00	$190.00	$1,140.00	100.00%		
100-4124-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-2330 Benefits Adminstn Fees	$2,500.00	$635.19	$2,500.00	100.00%		
100-4124-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-2800 Allocated Benefits	($5,323.05)	($1,330.80)	($5,323.05)	100.00%		
100-4124-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-3020 Maint Svc Contracts - Annual	$10,275.00	$1,250.00	$10,275.00	100.00%		
100-4124-3430 IT, Software, Scan & Website Services	$1,075.00	$0.00	$1,075.00	100.00%		
100-4124-3500 Advertising Services	$480.00	$0.00	$480.00	100.00%		
100-4124-3600 Payroll Processing & Timekeeping	$8,200.00	$1,768.50	$8,200.00	100.00%		
100-4124-3700 Auditor & Accountant Services	$26,000.00	$0.00	$26,000.00	100.00%		
100-4124-3710 Collections Services & DMV Fees	$1,000.00	$50.00	$1,000.00	100.00%		
100-4124-3730 Bank Service Charges	$3,500.00	$409.93	$3,500.00	100.00%		
100-4124-3740 Merchant Service Charges	$6,400.00	$1,262.51	$6,400.00	100.00%		
100-4124-3750 Late Fees & Fines	$150.00	$9.50	$150.00	100.00%		
100-4124-3760 Cash Short & Over Finance	$0.00	$0.02	$0.02	#DIV/0!	$0.02	
100-4124-5040 Phone Service, Landline & Wireless	$780.00	$328.35	$1,560.00	200.00%	$780.00	Add DP's phone
100-4124-5110 Lease, Office Equipment	$1,200.00	$419.43	$1,200.00	100.00%		
100-4124-5200 Travel-Mileage, Parking & Tolls	$1,017.00	$0.00	$555.78	54.65%	($461.22)	reduced - to cover DC incrs
100-4124-5210 Travel-Lodging & Meals	$1,480.00	$0.00	$700.00	47.30%	($780.00)	reduced - to cover DP's phone
100-4124-5220 Conference	$1,350.00	$0.00	$950.00	70.37%	($400.00)	reduced - to cover DC incrs
100-4124-5230 Education	$815.00	$199.00	$815.00	100.00%		
100-4124-5240 Books & Subscriptions	$150.00	$0.00	$150.00	100.00%		
100-4124-5250 Dues & Memberships	$600.00	$260.67	$600.00	100.00%		
100-4124-5260 Employee Testing & Certification	$0.00	$0.00	$0.00	#DIV/0!		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-4124-5340 Licensing	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-5350 Fines & Penalties	$0.00	$0.00	$0.00	#DIV/0!		
100-4124-6000 Office Supplies	$4,000.00	$914.93	$4,000.00	100.00%		
100-4124-6150 Comptr, Sftware & Electronics < $5,000	$1,100.00	$0.00	$1,100.00	100.00%		
100-4124-6800 Debt Service - Principal Payment FIN	$7,402.00	$0.00	$7,402.00	100.00%		
100-4124-6850 Debt Service Interest - Finance	$432.00	$0.00	$432.00	100.00%		
100-4124-7080 Computers, Software & Elec Equip.>$5000	$0.00	$0.00	$0.00	#DIV/0!		
Total Finance Dept	**$314,726.61**	**$68,121.66**	**$314,726.61**	**100.00%**	**$0.00**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Police						
100-4310-1000 Regular Salaries & Wages-Police	$308,818.16	$84,537.54	$325,343.16	105.35%	$16,525.00	16,525 covered by Cares grant - haz duty pay
100-4310-1100 Regular Salaries & Wages OT Police	$2,000.00	$1,080.11	$2,000.00	100.00%		
100-4310-1200 Part Time Wages Police (COVID related)	$0.00	$155.96	$155.96	#DIV/0!	$155.96	covered by DCJS supplemental grant
100-4310-2000 FICA Expense	$23,777.60	$5,266.62	$25,041.76	105.32%	$1,264.16	1264 covered by Cares grant - haz duty pay
100-4310-2100 SUI Expense	$224.00	$0.00	$224.00	100.00%		
100-4310-2200 Retirement-ER VRS & ICMA-RC Contribution	$17,734.00	$4,426.08	$17,734.00	100.00%		
100-4310-2210 Life Insurance	$3,973.92	$991.77	$3,973.92	100.00%		
100-4310-2220 Disability Insurance, LTD & STD	$2,344.40	$553.05	$2,344.40	100.00%		
100-4310-2230 Worker's Comp	$8,895.32	$4,515.02	$8,895.32	100.00%		
100-4310-2300 Health Insurance	$56,070.00	$12,002.64	$56,070.00	100.00%		
100-4310-2310 Dental Insurance	$1,995.00	$571.74	$1,995.00	100.00%		
100-4310-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-2345 Employee/Volunteer Testing	$100.00	$0.00	$100.00	100.00%		
100-4310-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3010 Vehcl & Equip Repairs, Supplies	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3020 Maint Svc Contracts - Annual	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3025 Repair Maint & Inspect Contracted Svcs	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3410 Management Consulting	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3430 IT, Software, Scan & Website Services	$1,600.00	$240.00	$1,600.00	100.00%		
100-4310-3440 Interpreter Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-3500 Advertising Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-4070 Grant - VML Risk Management Expense	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-4080 Grant Exp - DCJS Byrne	$1,000.00	$0.00	$1,000.00	100.00%		
100-4310-4150 Grant Exp - Police Other	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-5040 Phone Service, Landline & Wireless	$5,460.00	$739.13	$5,460.00	100.00%		
100-4310-5200 Travel-Mileage, Parking & Tolls	$0.00	$51.08	$51.08	#DIV/0!	$51.08	
100-4310-5205 Travel-Mileage, Parking & Tolls - Pol. Acad.	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-5210 Travel-Lodging & Meals	$500.00	$0.00	$500.00	100.00%		
100-4310-5215 Travel-Lodging & Meals - Pol. Acad.	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-5230 Education	$2,500.00	$2,004.00	$2,500.00	100.00%		
100-4310-5240 Books & Subscriptions	$200.00	$0.00	$200.00	100.00%		
100-4310-5250 Dues & Memberships	$0.00	$0.00	$0.00	#DIV/0!		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-4310-5260 Employee Testing & Certification	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-5310 Insurance, Public Official Liability	$4,782.64	$2,451.02	$4,782.64	100.00%		
100-4310-5330 Insurance, LODA	$5,605.00	$2,802.50	$5,605.00	100.00%		
100-4310-6000 Office Supplies	$2,000.00	$582.89	$2,000.00	100.00%		
100-4310-6050 Uniforms Expense	$6,000.00	$1,893.77	$6,000.00	100.00%		
100-4310-6125 Departmental Supplies & Equipment - Police	$9,000.00	$3,000.26	$9,000.00	100.00%		
100-4310-6150 Comptr, Sftware & Electronics < $5,000	$2,600.00	$0.00	$2,600.00	100.00%		
100-4310-6175 Vehicles & Powered Equipment Fuel	$18,000.00	$3,993.36	$18,000.00	100.00%		
100-4310-6200 Vehicle & Powered Equip. Supplies & Svcs	$8,000.00	$863.48	$8,000.00	100.00%		
100-4310-6225 Repair & Maintenance Supplies Police	$1,500.00	$119.52	$1,500.00	100.00%		
100-4310-6800 Debt Service - Principal Payment PD	$11,784.00	$0.00	$11,784.00	100.00%		
100-4310-6850 Debt Service Interest Police Dept	$1,268.00	$0.00	$1,268.00	100.00%		
100-4310-7070 Vehicles & Equipment	$38,940.00	$0.00	$38,940.00	100.00%		
100-4310-7080 Computers, Software & Elec Equip.>$5000	$0.00	$0.00	$0.00	#DIV/0!		
100-4310-7090 Equipment, Other	$0.00	$0.00	$0.00	#DIV/0!		
Total Police dept	**$546,672.04**	**$132,841.54**	**$564,668.24**		**$17,996.20**	All covered by Grants

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Code Enforcement Dept						
100-4340-1000 Regular Salaries & Wages-Code Enforcement	$95,363.80	$25,687.42	$95,363.80	100.00%		
100-4340-1100 Regular Salaries & Wages OT Code Enf	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-2000 FICA Expense	$7,295.33	$1,934.58	$7,295.33	100.00%		
100-4340-2100 SUI Expense	$64.00	$0.00	$64.00	100.00%		
100-4340-2200 Retirement-ER VRS & ICMA-RC Contribution	$5,702.76	$1,425.54	$5,702.76	100.00%		
100-4340-2210 Life Insurance	$1,277.87	$319.41	$1,277.87	100.00%		
100-4340-2220 Disability Insurance, LTD & STD	$746.38	$131.76	$746.38	100.00%		
100-4340-2230 Worker's Comp	$409.14	$203.74	$409.14	100.00%		
100-4340-2300 Health Insurance	$10,680.00	$1,769.43	$10,680.00	100.00%		
100-4340-2310 Dental Insurance	$570.00	$142.50	$570.00	100.00%		
100-4340-2320 Vision Insurance	$91.32	$22.83	$91.32	100.00%		
100-4340-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-3020 Maint Svc Contracts - Annual	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-3025 Repair Maint & Inspect Contracted Svcs-Mowing	$4,000.00	$300.00	$4,000.00	100.00%		
100-4340-3430 IT, Software, Scan & Website Services	$4,000.00	$238.50	$4,000.00	100.00%		
100-4340-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-3500 Advertising Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-3760 Cash Short & Over Code Enf	$0.00	($0.03)	$0.00	#DIV/0!		
100-4340-5040 Phone Service, Landline & Wireless	$780.00	$195.00	$780.00	100.00%		
100-4340-5110 Lease, Office Equipment	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-5200 Travel-Mileage, Parking & Tolls	$600.00	$0.00	$600.00	100.00%		
100-4340-5210 Travel-Lodging & Meals	$600.00	$0.00	$600.00	100.00%		
100-4340-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-5230 Education	$1,300.00	$299.00	$1,300.00	100.00%		
100-4340-5240 Books & Subscriptions	$1,000.00	$0.00	$1,000.00	100.00%		
100-4340-5250 Dues & Memberships	$800.00	$0.00	$800.00	100.00%		
100-4340-5260 Employee Testing & Certification	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-6000 Office Supplies	$1,500.00	$11.36	$1,500.00	100.00%		
100-4340-6150 Comptr, Sftware & Electronics < $5,000	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-6175 Vehicles & Powered Equipment Fuel	$725.00	$267.98	$725.00	100.00%		
100-4340-6200 Vehicle & Powered Equip. Supplies & Svcs	$1,000.00	$0.00	$1,000.00	100.00%		
100-4340-6800 Debt Service - Principal Payment Code Enforcem	$5,372.39	$0.00	$5,372.39	100.00%		
100-4340-6850 Debt Service Interest - Code Enforcement	$191.61	$0.00	$191.61	100.00%		
100-4340-7070 Vehicles & Equipment	$0.00	$0.00	$0.00	#DIV/0!		
100-4340-7080 Computers, Software, Electronics >$5000	$7,000.00	$0.00	$7,000.00	100.00%		
Total Code Enforcement Dept	**$151,069.60**	**$32,949.02**	**$151,069.60**	**100.00%**	**$0.00**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Public Works Dept						
100-4430-1000 Regular Salaries & Wages-Public Works	$154,882.00	$37,726.28	$154,882.00	100.00%		
100-4430-1050 Salary & Wages - Director	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-1100 Regular Salaries & Wages OT Pub Works	$18,750.00	$4,434.63	$18,750.00	100.00%		
100-4430-1200 PT Salaries & Wages Pub Works	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-1300 PT Salaries & Wages OT Pub Works	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-1400 Seasonal Wages	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-1500 Seasonal Wages OT	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-2000 FICA Expense	$13,282.85	$3,075.20	$13,282.85	100.00%		
100-4430-2100 SUI Expense	$160.00	$0.00	$160.00	100.00%		
100-4430-2150 Benefit Allocation - Director	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-2200 Retirement-ER VRS & ICMA-RC Contribution	$9,261.94	$2,026.62	$9,261.94	100.00%		
100-4430-2210 Life Insurance	$2,075.42	$454.13	$2,075.42	100.00%		
100-4430-2220 Disability Insurance, LTD & STD	$1,264.55	$195.91	$1,264.55	100.00%		
100-4430-2230 Worker's Comp	$4,438.81	$1,919.12	$4,438.81	100.00%		
100-4430-2300 Health Insurance	$34,710.00	$6,809.48	$34,710.00	100.00%		
100-4430-2310 Dental Insurance	$1,710.00	$217.23	$1,710.00	100.00%		
100-4430-2320 Vision Insurance	$91.32	$22.83	$91.32	100.00%		
100-4430-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-2345 Employee/Volunteer Testing	$180.00	$0.00	$180.00	100.00%		
100-4430-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-3020 Maint Svc Contracts	$2,500.00	$401.00	$2,500.00	100.00%		
100-4430-3025 Repair Maint & Inspect Contracted Svcs	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-3030 Lease - Storage	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-3040 Grounds Maintenance	$25,000.00	$26,514.22	$48,435.00	193.74%	($23,435.00)	$25K for park contract, remainder general services
100-4430-3050 Waste Removal	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-3060 Landfill Disposal	$2,000.00	$1,984.00	$2,000.00	100.00%		
100-4430-3070 Mosquito & Pest Control	$8,500.00	$0.00	$8,500.00	100.00%		
100-4430-3200 Cleaning and Janitorial Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-3430 IT, Software, Scan & Website Services	$2,000.00	$520.00	$2,000.00	100.00%		
100-4430-3500 Advertising Services	$250.00	$0.00	$250.00	100.00%		
100-4430-4030 Grant Exp - Nrthmptn Cty Tourism Infrast.	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-4070 Grant Exp - VML Risk Mngmnt Grant Exp	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-4090 Grant Exp - Litter Prevention	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5010 Electric Service	$50,000.00	$8,654.76	$50,000.00	100.00%		
100-4430-5020 Propane & Fuel Oil Exp	$3,000.00	$0.00	$3,000.00	100.00%		
100-4430-5040 Phone Service, Landline & Wireless	$2,500.00	$465.00	$2,500.00	100.00%		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
100-4430-5080 Lease, Bldgs & Property	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5100 Lease, Vehicles & Equipment	$2,500.00	$0.00	$2,500.00	100.00%		
100-4430-5110 Lease, Office Equipment	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5200 Travel-Mileage, Parking & Tolls	$500.00	$0.00	$500.00	100.00%		
100-4430-5210 Travel-Lodging & Meals	$500.00	$0.00	$500.00	100.00%		
100-4430-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5230 Education	$400.00	$0.00	$400.00	100.00%		
100-4430-5240 Books & Subscriptions	$100.00	$0.00	$100.00	100.00%		
100-4430-5250 Dues & Memberships	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5260 Employee Testing & Certification	$225.00	$0.00	$225.00	100.00%		
100-4430-5300 Insurance, Property & General Liability	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5340 Licensing	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-5350 Fines & Penalties	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-6000 Office Supplies	$800.00	$340.27	$800.00	100.00%		
100-4430-6025 Janitorial & Kitchen Supplies	$6,500.00	$1,597.07	$6,500.00	100.00%		
100-4430-6050 Uniforms Expense	$1,000.00	$0.00	$1,000.00	100.00%		
100-4430-6075 Hand Tools, & Small Equipment	$5,000.00	$823.93	$5,000.00	100.00%		
100-4430-6080 Safety Equipment	$1,000.00	$0.00	$1,000.00	100.00%		
100-4430-6150 Comptr, Sftware & Electronics < $5,000	$850.00	$0.00	$850.00	100.00%		
100-4430-6175 Vehicles & Powered Equipment Fuel	$13,000.00	$1,742.34	$13,000.00	100.00%		
100-4430-6200 Vehicle & Powered Equip. Supplies & Svcs	$14,000.00	$1,870.83	$14,000.00	100.00%		
100-4430-6225 Repair & Maintenance Supplies Public Works	$74,600.00	$9,122.40	$74,600.00	100.00%		
100-4430-6275 Beach Maint. & Safety Supplies & Svcs	$50,000.00	$2,638.63	$50,000.00	100.00%		
100-4430-6800 Debt Service - Principal Payment PW	$4,728.00	$0.00	$4,728.00	100.00%		
100-4430-6850 Debt Service Interest Public Works	$276.00	$0.00	$276.00	100.00%		
100-4430-7010 Buildings & Improvements	$41,868.00	$0.00	$86,868.00	207.48%	($45,000.00)	$6,838 PQ heaters,$35,000 video surv. System, $45,000 town hall evaluation
100-4430-7020 Infrastructure - Open Space-Parks & Outdoor Eq	$0.00	$0.00	$14,000.00	#DIV/0!	($14,000.00)	Replace Zipline in Park ($8K donation)
100-4430-7030 Infrastructure - Fixtures & Signage	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-7040 Infrastructure - Parking Lots	$10,000.00	$0.00	$10,000.00	100.00%		
100-4430-7050 Infrastructure - Streets & Walkways	$215,000.00	$0.00	$305,000.00	141.86%	($90,000.00)	$5K parking study, remainder Trail Ph 2
100-4430-7060 Infrastructure - Stormwater System	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-7070 Vehicles & Equipment	$22,240.00	$0.00	$22,240.00	100.00%		
100-4430-7080 Computers, Software & Elec Equip.>$5000	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-7090 Equipment, Other	$35,000.00	$0.00	$35,000.00	100.00%		ADA access. portable restroom
100-4430-7095 Work in Progress	$0.00	$0.00	$0.00	#DIV/0!		
100-4430-7100 Property - Land Purchase	$0.00	$0.00	$0.00	#DIV/0!		
Total Public Works Dept	**$836,643.89**	**$113,555.88**	**$1,009,078.89**	**120.61%**	**$172,435.00**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Events & Recreation Dept						
100-4710-1000 Regular Salaries & Wages-Recreation	$45,943.00	$12,547.16	$45,943.00	100.00%		
100-4710-1100 Regular Salaries & Wages OT Recreation	$994.05	$404.47	$994.05	100.00%		
100-4710-1200 PT Salaries - Recreation	$1,000.00	$0.00	$1,000.00	100.00%		
100-4710-1400 Seasonal Wages Rec	$0.00	$7,697.50	$8,152.50	#DIV/0!	($8,152.50)	covered by Cares grant - beach attndnts
100-4710-1500 Seasonal Wages OT	$0.00	$370.08	$370.08	#DIV/0!	($370.08)	covered by Cares grant - beach attndnts
100-4710-2000 FICA Expense	$3,667.18	$1,595.05	$4,319.16	117.78%	($651.98)	covered by Cares grant - beach attndnts
100-4710-2100 SUI Expense	$32.00	$17.94	$32.00	100.00%		
100-4710-2200 Retirement-ER VRS & ICMA-RC Contribution	$2,747.39	$686.85	$2,747.39	100.00%		
100-4710-2210 Life Insurance	$615.64	$153.90	$615.64	100.00%		
100-4710-2220 Disability Insurance, LTD & STD	$360.67	$63.75	$360.67	100.00%		
100-4710-2230 Worker's Comp	$855.09	$807.20	$855.09	100.00%		
100-4710-2300 Health Insurance	$8,010.00	$1,769.43	$8,010.00	100.00%		
100-4710-2310 Dental Insurance	$285.00	$71.25	$285.00	100.00%		
100-4710-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-3005 Program & Event Performers & Entertainers CCI	$0.00	$0.00	$10,000.00	#DIV/0!	($10,000.00)	CCP Summer Concert Series
100-4710-3025 Repair Maint & Inspect Contracted Svcs	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-3430 IT, Software, Scan & Website Services	$200.00	$0.00	$200.00	100.00%		
100-4710-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-3500 Advertising Services	$1,275.00	$0.00	$1,275.00	100.00%		
100-4710-3760 Cash Short & Over Recr	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-4070 Grant Exp - VML Risk Mngmnt Grant Exp	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-4150 Grant Exp - Recreation Other	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-5040 Phone Service, Landline & Wireless	$780.00	$195.00	$780.00	100.00%		
100-4710-5200 Travel-Mileage, Parking & Tolls	$350.00	$0.00	$350.00	100.00%		
100-4710-5210 Travel-Lodging & Meals	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-5230 Education	$250.00	$0.00	$250.00	100.00%		
100-4710-5340 LIcensing	$740.00	$0.00	$740.00	100.00%		
100-4710-6000 Office Supplies	$425.00	$26.87	$425.00	100.00%		
100-4710-6050 Uniforms Expense	$150.00	$0.00	$150.00	100.00%		
100-4710-6100 Program & Event Supplies & Awards	$15,846.00	$744.71	$10,846.00	68.45%	$5,000.00	move $5K to CCP Summer Concert Series
100-4710-6150 Comptr, Sftware & Electronics < $5,000	$0.00	$0.00	$0.00	#DIV/0!		
100-4710-6225 Repair & Maintenance Supplies Recreation	$500.00	$0.00	$500.00	100.00%		
Total Events & Recreation Dept	**$85,026.02**	**$27,151.16**	**$99,200.58**	**116.67%**	**$14,174.56**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Library Dept						
100-4730-1000 Regular Salaries & Wages-Library	$81,450.00	$23,063.11	$81,450.00	100.00%		
100-4730-1100 Regular Salaries & Wages OT Library	$0.00	$0.00	$0.00	#DIV/0!		
100-4730-1200 PT Salaries & Wages Library	$10,024.56	$0.00	$10,024.56	100.00%		
100-4730-2000 FICA Expense	$6,997.80	$1,642.47	$6,997.80	100.00%		
100-4730-2100 SUI Expense	$96.00	$0.00	$96.00	100.00%		
100-4730-2200 Retirement-ER VRS & ICMA-RC Contribution	$4,870.71	$1,217.67	$4,870.71	100.00%		
100-4730-2210 Life Insurance	$1,091.47	$272.85	$1,091.47	100.00%		
100-4730-2220 Disability Insurance, LTD & STD	$646.49	$114.72	$646.49	100.00%		
100-4730-2230 Worker's Comp	$60.79	$30.46	$60.79	100.00%		
100-4730-2300 Health Insurance	$16,020.00	$2,331.45	$16,020.00	100.00%		
100-4730-2310 Dental Insurance	$570.00	$233.52	$570.00	100.00%		
100-4730-2320 Vision Insurance	$91.46	$22.83	$91.46	100.00%		
100-4730-3005 Program & Event Performers & Entertainers	$5,100.00	$292.59	$5,100.00	100.00%		
100-4730-3020 Maint Svc Contracts - Annual	$0.00	$0.00	$0.00	#DIV/0!		
100-4730-3025 Repair Maint & Inspect Contracted Svcs	$375.00	$57.90	$375.00	100.00%		
100-4730-3200 Cleaning and Janitorial Services	$3,000.00	$0.00	$3,000.00	100.00%		
100-4730-3430 IT, Software, Scan & Website Services	$2,200.00	$957.75	$2,200.00	100.00%		
100-4730-3500 Advertising Services	$510.00	$0.00	$510.00	100.00%		
100-4730-3760 Cash Short & Over Lib	$0.00	$0.00	$0.00	#DIV/0!		
100-4730-4090 Grant Exp - DEQ Litter Grant - Library	$0.00	$0.00	$814.00	#DIV/0!	$814.00	add Grant program
100-4730-4100 Grant Exp - Library - VA Arts Comm.	$0.00	$0.00	$0.00	#DIV/0!		
100-4730-4110 Grant Exp - Friends of Library Projects	$0.00	$0.00	$0.00	#DIV/0!		
100-4730-4150 Grant Exp - Library Other	$0.00	($34.74)	$0.00	#DIV/0!		
100-4730-5010 Electric Service	$7,250.00	$1,052.25	$7,250.00	100.00%		
100-4730-5020 Propane & Fuel Oil Exp	$1,600.00	$0.00	$1,600.00	100.00%		
100-4730-5110 Lease, Office Equipment	$1,200.00	$240.27	$1,200.00	100.00%		
100-4730-5200 Travel-Mileage, Parking & Tolls	$300.00	$0.00	$300.00	100.00%		
100-4730-5210 Travel-Lodging & Meals	$561.00	$0.00	$561.00	100.00%		
100-4730-5220 Conference	$408.00	$0.00	$408.00	100.00%		
100-4730-5230 Education	$135.00	$0.00	$135.00	100.00%		
100-4730-5240 Books & Subscriptions - Professional	$306.00	$0.00	$306.00	100.00%		
100-4730-5250 Dues & Memberships	$500.00	$0.00	$500.00	100.00%		
100-4730-6000 Office Supplies	$2,200.00	$1,032.38	$2,200.00	100.00%		
100-4730-6025 Janitorial & Kitchen Supplies	$100.00	$0.00	$100.00	100.00%		
100-4730-6050 Uniforms - LIbrary	$200.00	$0.00	$200.00	100.00%		
100-4730-6100 Program & Event Supplies & Awards	$1,530.00	$75.00	$1,530.00	100.00%		
100-4730-6125 Dept Sppls & Equip -Books, DVD's and CDs	$17,500.00	$533.37	$17,500.00	100.00%		
100-4730-6150 Comptr, Sftware & Electronics < $5,000	$3,200.00	$0.00	$3,200.00	100.00%		
Total Library Dept	**$170,094.28**	**$33,135.85**	**$170,908.28**	**100.48%**	**$814.00**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Planning Dept						
100-4811-1000 Regular Salaries & Wages-Planning	$56,000.00	$11,538.50	$104,490.00	186.59%	$48,490.00	Add planner 6 mos(Jan), add Tracy 7 mos (Dec)
100-4811-1050 Regular Salaries & Wages - OT	$0.00	$0.00	$1,805.00	#DIV/0!	$1,805.00	moved from clerk budget
100-4811-1200 PT Salaries & Wages Planning	$2,100.00	$3,381.77	$5,031.77	239.61%	$2,931.77	board + Jeb's work w/no planner
100-4811-2000 FICA Expense	$4,444.65	$1,135.61	$8,292.25	186.57%	$3,847.60	
100-4811-2100 SUI Expense	$40.40	$19.31	$104.40	258.42%	$64.00	
100-4811-2200 Retirement-ER VRS & ICMA-RC Contribution	$3,348.80	$0.00	$2,660.50	79.45%	($688.30)	
100-4811-2210 Life Insurance	$750.40	$0.00	$596.17	79.45%	($154.23)	
100-4811-2220 Disability Insurance, LTD & STD	$433.08	$0.00	$380.09	87.76%	($52.99)	
100-4811-2230 Worker's Comp	$355.70	$18.54	$542.90	152.63%	$187.20	
100-4811-2300 Health Insurance	$8,010.00	$0.00	$8,010.00	100.00%		
100-4811-2310 Dental Insurance	$285.00	$0.00	$285.00	100.00%		
100-4811-2345 Employee/Volunteer Testing	$75.00	$0.00	$75.00	100.00%		
100-4811-3410 Management Consulting	$0.00	$0.00	$20,000.00	#DIV/0!	$20,000.00	Comp Plan work
100-4811-3430 IT, Software, Scan & Website Services	$1,400.00	$678.50	$1,400.00	100.00%		
100-4811-3500 Advertising Services	$2,100.00	$802.13	$3,000.00	142.86%	$900.00	+800 for new planner
100-4811-4150 Grant Expense - Planning	$0.00	$0.00	$0.00	#DIV/0!		
100-4811-5040 Phone Service, Landline & Wireless	$0.00	$195.00	$1,170.00	#DIV/0!	$1,170.00	6 mos new planner+ AF
100-4811-5200 Travel-Mileage, Parking & Tolls	$958.00	$0.00	$958.00	100.00%		
100-4811-5210 Travel-Lodging & Meals	$2,510.00	$0.00	$2,510.00	100.00%		
100-4811-5220 Conference	$250.00	$0.00	$250.00	100.00%		
100-4811-5230 Education	$3,200.00	$0.00	$10,660.00	333.13%	$7,460.00	Add CAMP grant training total cost $8,049.60, remainder is staff cost.
100-4811-5240 Books & Subscriptions	$730.00	$0.00	$730.00	100.00%		
100-4811-5250 Dues & Memberships	$600.00	$0.00	$600.00	100.00%		
100-4811-5260 Employee Testing & Certification	$400.00	$0.00	$400.00	100.00%		
100-4811-6000 Office Supplies	$800.00	$784.85	$2,000.00	250.00%	$1,200.00	new office area/phone/desk
100-4811-6150 Comptr, Sftware & Electronics < $5,000	$2,300.00	$44.00	$3,600.00	156.52%	$1,300.00	Use DP's older but updated one for the time being for new position
Total Planning Dept	**$91,091.03**	**$18,598.21**	**$179,551.08**	**197.11%**	**$88,460.05**	projected increase in cost adding planner, readjusting planner setup costs, moving TO as of Dec 1
General Fund total Expenditures	**$3,135,548.00**		**$4,531,758.14**		**$1,396,210.14**	
GENERAL FUND Projected Final Balance	**$0.00**		**($248,761.43)**		**($248,761.43)**	**Fund balance appropriation ? Needed**

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
501 PUBLIC UTILITIES FUND REVENUE						
501-3100-1201 Connection, Plumbing Permit Water	$400.00	$450.00	$400.00	100.00%		
501-3100-1202 Connection, Plumbing Permit Sewer	$400.00	$450.00	$400.00	100.00%		
501-3100-5360 Utility Permit (Main to Meter)	$0.00	$0.00	$0.00	#DIV/0!		
501-3150-1501 Miscellaneous Revenues - Utilities	$1,500.00	$0.00	$1,500.00	100.00%		
501-3150-1502 Septage Services Revenue - WWTP	$0.00	$0.00	$0.00	#DIV/0!		
501-3300-1000 Interest Earned on Bank Deposits - Util	$2,600.00	$180.11	$2,600.00	100.00%		
501-3300-2000 Dividends & Int. on Investments - Util	$7,000.00	$55.11	$7,000.00	100.00%		
501-3500-1501 Water Sales	$572,000.00	$160,941.43	$590,000.00	103.15%	$18,000.00	busy summer
501-3500-1502 Sewer Charges	$1,044,000.00	$289,474.33	$1,061,000.00	101.63%	$17,000.00	lot of usage
501-3500-1800 Sale of Surplus Equipment & Misc.	$800.00	$0.00	$0.00	0.00%		
501-3500-3501 Penalties & Interest - Water Charges	$6,000.00	$0.00	$2,000.00	33.33%	($4,000.00)	not charging penalties until?
501-3500-3502 Penalties & Interest Wastewater Charges	$11,000.00	$0.00	$4,000.00	36.36%	($7,000.00)	not charging penalties until?
501-3500-4501 Connection Fees - Bay Creek Water	$2,625.00	$4,375.00	$2,625.00	100.00%		
501-3500-4502 Connection Fees - Bay Creek Sewer	$2,625.00	$4,375.00	$2,625.00	100.00%		
501-3500-5501 Connection Fees - Historic Cape Charles Water	$3,500.00	$0.00	$3,500.00	100.00%		
501-3500-5502 Connection Fees - Historic Cape Charles Sewer	$3,500.00	$0.00	$3,500.00	100.00%		
501-3500-6501 Facility Fees, Rest. - Bay Creek Water	$16,000.00	$20,000.00	$24,000.00	150.00%	$8,000.00	increased facility fees
501-3500-6502 Facility Fees, Restr. - Bay Creek Sewer	$26,400.00	$33,000.00	$39,600.00	150.00%	$13,200.00	increased facility fees
501-3500-7501 Facility Fees, Restr.- Historic Cape Charles Wate	$48,000.00	$0.00	$48,000.00	100.00%		
501-3500-7502 Facility Fees, Restr. - Historic Cape Charles Se	$79,200.00	$0.00	$79,200.00	100.00%		
501-3600-6000 Utility Fund Transfer from Fund Balance	$36,686.41	$0.00	$0.00	0.00%	($36,686.41)	TBD
501-3650-4000 Recovery Water & Sewer Misc. charges	$0.00	$380.00	$380.00	#DIV/0!		
501-3800-1000 VDH Grant	$0.00	$0.00	$0.00	#DIV/0!		
501-3800-2001 USDA Grant Water	$29,663.00	$0.00	$29,663.00	100.00%		
501-3800-2002 USDA Grant Sewer	$0.00	$0.00	$0.00	#DIV/0!		
501-3900-6000 Appropriation from Fund Balance	$0.00	$0.00	$0.00	#DIV/0!		
501-3950-1000 Loan Proceeds previous year	$0.00	$0.00	$0.00	#DIV/0!		
501-3950-1050 Loan Proceeds Current Year	$0.00	$0.00	$0.00	#DIV/0!		
501-3950-2101 USDA Loan Proceeds Water	$55,088.00	$0.00	$55,088.00	100.00%		
501-3950-2102 USDA Loan Proceeds Sewer	$0.00	$0.00	$0.00	#DIV/0!		
Total Utility Revenue	**$1,948,987.41**	**$513,680.98**	**$1,957,081.00**	**100.42%**	**($13,106.41)**	**net shortfall - fund balance?**

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
501 PUBLIC UTILITIES FUND EXPENDITURES						
Utility Admin Dept						
501-4500-1000 Regular Salaries & Wages-Utility Admin	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-1600 Bonus & Increase Pool Util Fund	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-1800 Allocated Wages	$20,797.00	$5,074.53	$20,797.00	100.00%		
501-4500-2000 FICA Expense	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2100 SUI Expense	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2200 Retirement-ER VRS & ICMA-RC Contribution	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2210 Life Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2220 Disability Insurance, LTD & STD	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2230 Worker's Comp	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2300 Health Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2310 Dental Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-2800 Allocated Benefits	$5,791.00	$1,426.29	$5,791.00	100.00%		
501-4500-3430 IT, Software, Scan & Website Services	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-3500 Advertising Services	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-5040 Phone Service, Landline & Wireless	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-5230 Education	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-5250 Dues & Memberships	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-6000 Office Supplies	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-6150 Comptr, Sftware & Electronics < $5,000	$0.00	$0.00	$0.00	#DIV/0!		
501-4500-6900 Contingency Fund Expense Util Fund	$10,000.00	$0.00	$10,000.00	100.00%		
Total Utility Admin Dept	**$36,588.00**	**$6,500.82**	**$36,588.00**	**100.00%**	**$0.00**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Water Dept						
501-4501-1000 Regular Salaries & Wages-Water	$140,904.20	$38,440.25	$140,904.20	100.00%		
501-4501-1100 Regular Salaries & Wages OT-Water	$1,500.00	$3,200.30	$1,500.00	100.00%		
501-4501-1200 PT Salaries - Water	$18,681.00	$4,627.65	$18,681.00	100.00%		
501-4501-2000 FICA Expense	$12,361.27	$3,361.73	$12,361.27	100.00%		
501-4501-2100 SUI Expense	$96.00	$10.66	$96.00	100.00%		
501-4501-2200 Retirement-ER VRS & ICMA-RC Contribution	$8,425.07	$2,106.69	$8,425.07	100.00%		
501-4501-2210 Life Insurance	$1,888.12	$472.14	$1,888.12	100.00%		
501-4501-2220 Disability Insurance, LTD & STD	$1,104.15	$195.00	$1,104.15	100.00%		
501-4501-2230 Worker's Comp	$3,689.19	$1,825.94	$3,689.19	100.00%		
501-4501-2300 Health Insurance	$24,030.00	$6,394.35	$24,030.00	100.00%		
501-4501-2310 Dental Insurance	$855.00	$213.75	$855.00	100.00%		
501-4501-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-2345 Employee/Volunteer Testing	$150.00	$0.00	$150.00	100.00%		
501-4501-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-3020 Maint Svc Contracts - Annual	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-3025 Repair Maint & Inspect Contracted Svcs	$18,000.00	$0.00	$18,000.00	100.00%		
501-4501-3060 Landfill Disposal	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-3350 Water Sampling	$11,000.00	$3,803.02	$11,000.00	100.00%		
501-4501-3420 Engineering & Architect Svcs Water	$20,000.00	$1,016.25	$20,000.00	100.00%		
501-4501-3430 IT, Software, Scan & Website Services	$500.00	$720.00	$500.00	100.00%		
501-4501-3500 Advertising Services	$500.00	$70.00	$500.00	100.00%		
501-4501-3730 Bank Service Charges	$200.00	$0.00	$200.00	100.00%		
501-4501-4150 Grant Exp - Water Other	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-5000 Refund - Tourism Zone Connection Fees Water	$2,200.00	$0.00	$2,200.00	100.00%		
501-4501-5010 Electric Service	$22,000.00	$4,519.66	$22,000.00	100.00%		
501-4501-5020 Propane & Fuel Oil Exp	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-5040 Phone Service, Landline & Wireless	$1,740.00	$322.68	$1,740.00	100.00%		
501-4501-5050 Internet & Cable Services	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-5090 Lease, Right of Way	$3,000.00	$0.00	$3,000.00	100.00%		
501-4501-5100 Lease, Vehicles & Equipment	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-5200 Travel-Mileage, Parking & Tolls	$240.00	$20.00	$240.00	100.00%		
501-4501-5210 Travel-Lodging & Meals	$800.00	$0.00	$800.00	100.00%		
501-4501-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-5230 Education	$400.00	$0.00	$400.00	100.00%		
501-4501-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-5250 Dues & Memberships	$400.00	$0.00	$400.00	100.00%		
501-4501-5260 Employee Testing & Certification	$400.00	$3,283.35	$400.00	100.00%		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
501-4501-5300 Insurance, Property & General Liability	$8,062.17	$4,131.72	$8,062.17	100.00%		
501-4501-5340 Licensing	$4,000.00	$0.00	$4,000.00	100.00%		
501-4501-5350 Fines & Penalties	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-6000 Office Supplies	$1,700.00	$656.49	$1,700.00	100.00%		
501-4501-6025 Janitorial & Kitchen Supplies	$200.00	$0.00	$200.00	100.00%		
501-4501-6050 Uniforms Expense	$1,200.00	$234.93	$1,200.00	100.00%		
501-4501-6075 Hand Tools, & Small Equipment	$1,300.00	$0.00	$1,300.00	100.00%		
501-4501-6080 Safety Equipment	$3,000.00	$0.00	$3,000.00	100.00%		
501-4501-6150 Comptr, Sftware & Electronics < $5,000	$2,000.00	$2,615.18	$2,000.00	100.00%		
501-4501-6175 Vehicles & Powered Equipment Fuel	$6,100.00	$938.74	$6,100.00	100.00%		
501-4501-6200 Vehicle & Powered Equip. Supplies & Svcs	$2,000.00	$372.65	$2,000.00	100.00%		
501-4501-6225 Repair & Maintenance Supplies Water	$70,000.00	$7,775.63	$70,000.00	100.00%		
501-4501-6300 Chemical Supplies	$73,000.00	$24,684.46	$73,000.00	100.00%		
501-4501-6325 Laboratory Supplies	$2,900.00	$831.46	$2,900.00	100.00%		
501-4501-6800 Debt Service - Principal Payment W	$76,037.00	$0.00	$76,037.00	100.00%		
501-4501-6850 Debt Service Interest Water	$33,859.00	$16,036.93	$33,859.00	100.00%		
501-4501-7070 Vehicles & Equipment CAPITAL BUDGET	$32,766.00	$0.00	$32,766.00	100.00%		New Truck
501-4501-7080 Computers, Software & Elec Equip.>$5000 CAP	$15,000.00	$0.00	$15,000.00	100.00%		Scada System
501-4501-7090 Infrastructure - Waterlines, Tanks & Wells	$51,985.00	$0.00	$106,985.00	205.80%	$55,000.00	Add $55,000 water tower mixer estimate
501-4501-7095 Work in Progress CAPITAL BUDGET	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-7100 Depreciation Expense - Utility Fund	$0.00	$0.00	$0.00	#DIV/0!		
501-4501-8000 Reserve for Plant Expansion - Facility Fees	$64,000.00	$0.00	$72,000.00	112.50%	$8,000.00	Facility fees reserved
501-4501-8100 Water Rate Increase Reserve - Future year	$0.00	$0.00	$0.00	#DIV/0!		
Total Water Dept	**$744,173.17**	**$132,881.61**	**$807,173.17**	**108.47%**	$63,000.00	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Sewer Dept						
501-4502-1000 Regular Salaries & Wages-Sewer	$183,777.00	$49,796.72	$183,777.00	100.00%		
501-4502-1100 Regular Salaries & Wages OT-Sewer	$1,500.00	$0.00	$1,500.00	100.00%		
501-4502-2000 FICA Expense	$14,174.00	$3,656.22	$14,174.00	100.00%		
501-4502-2100 SUI Expense	$112.00	$0.00	$112.00	100.00%		
501-4502-2200 Retirement-ER VRS & ICMA-RC Contribution	$10,989.86	$2,747.43	$10,989.86	100.00%		
501-4502-2210 Life Insurance	$2,462.61	$615.66	$2,462.61	100.00%		
501-4502-2220 Disability Insurance, LTD & STD	$1,442.71	$255.00	$1,442.71	100.00%		
501-4502-2230 Worker's Comp	$1,764.53	$872.76	$1,764.53	100.00%		
501-4502-2300 Health Insurance	$32,040.00	$7,901.76	$32,040.00	100.00%		
501-4502-2310 Dental Insurance	$1,140.00	$285.00	$1,140.00	100.00%		
501-4502-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-2345 Employee/Volunteer Testing	$150.00	$0.00	$150.00	100.00%		
501-4502-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3020 Maint Svc Contracts - Annual	$22,300.00	$12,432.49	$22,300.00	100.00%		
501-4502-3025 Repair Maint & Inspect Contracted Svcs	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3040 Grounds Maintenance	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3050 Waste Removal	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3060 Landfill Disposal - Sludge	$42,000.00	$9,634.10	$42,000.00	100.00%		
501-4502-3200 Cleaning and Janitorial Services	$2,600.00	$0.00	$2,600.00	100.00%		
501-4502-3350 Water Sampling	$20,400.00	$4,955.79	$20,400.00	100.00%		
501-4502-3420 Engineering & Architect Svcs WW	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3430 IT, Software, Scan & Website Services	$7,000.00	$0.00	$7,000.00	100.00%		
501-4502-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-3500 Advertising Services	$500.00	$0.00	$500.00	100.00%		
501-4502-3730 Bank Service Charges	$1,550.00	$0.00	$1,550.00	100.00%		
501-4502-4150 Grant Exp - Sewer Other	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-5000 Refund - Tourism Zone Connection Fees Sewer	$5,000.00	$0.00	$5,000.00	100.00%		
501-4502-5010 Electric Service	$100,000.00	$16,387.70	$100,000.00	100.00%		
501-4502-5040 Phone Service, Landline & Wireless	$7,500.00	$2,621.18	$7,500.00	100.00%		
501-4502-5060 Alarm & Security Monitoring Services	$550.00	$0.00	$550.00	100.00%		
501-4502-5090 Lease, Right of Way	$5,425.00	$0.00	$5,425.00	100.00%		
501-4502-5100 Lease, Vehicles & Equipment	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-5200 Travel-Mileage, Parking & Tolls	$3,200.00	$808.00	$3,200.00	100.00%		
501-4502-5210 Travel-Lodging & Meals	$1,000.00	$0.00	$1,000.00	100.00%		
501-4502-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-5230 Education	$2,000.00	$11.99	$2,000.00	100.00%		
501-4502-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
501-4502-5250 Dues & Memberships	$850.00	$0.00	$850.00	100.00%		
501-4502-5260 Employee Testing & Certification	$450.00	$0.00	$450.00	100.00%		
501-4502-5300 Insurance, Property & General Liability	$30,724.53	$15,745.76	$30,724.53	100.00%		
501-4502-5340 Licensing	$4,500.00	$2,889.00	$4,500.00	100.00%		
501-4502-5350 Fines & Penalties	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-6000 Office Supplies	$1,500.00	$96.66	$1,350.00	90.00%	($150.00)	reduced to balance janit supplies
501-4502-6025 Janitorial & Kitchen Supplies	$100.00	$183.21	$250.00	250.00%	$150.00	
501-4502-6050 Uniforms Expense	$1,500.00	$330.15	$1,500.00	100.00%		
501-4502-6075 Hand Tools, & Small Equipment	$750.00	$0.00	$750.00	100.00%		
501-4502-6080 Safety Equipment	$250.00	$0.00	$250.00	100.00%		
501-4502-6150 Comptr, Sftware & Electronics < $5,000	$1,200.00	$0.00	$1,200.00	100.00%		
501-4502-6175 Vehicles & Powered Equipment Fuel	$7,000.00	$983.18	$7,000.00	100.00%		
501-4502-6200 Vehicle & Powered Equip. Supplies & Svcs	$3,000.00	$379.78	$3,000.00	100.00%		
501-4502-6225 Repair & Maintenance Supplies Wastewater	$85,000.00	$7,883.76	$85,000.00	100.00%		
501-4502-6300 Chemical Supplies	$34,500.00	$15,299.50	$34,500.00	100.00%		
501-4502-6325 Laboratory Supplies	$4,400.00	$0.00	$4,400.00	100.00%		
501-4502-6800 Debt Service - Principal Payment WW	$326,024.00	$11,736.00	$326,024.00	100.00%		
501-4502-6850 Debt Service Interest - Sewer	$33,899.00	$16,561.31	$33,899.00	100.00%		
501-4502-7010 Infrastructure - Facility & Equipment-Sewer Plar	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-7070 Vehicles & Equipment CAPITAL BUDGET	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-7080 Computers, Software & Elec Equip.>$5000 CAP I	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-7090 Infrastructure - Sewerlines & Pump Stations	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-7095 Work in Progress - CAPITAL BUDGET	$0.00	$0.00	$0.00	#DIV/0!		
501-4502-8000 Reserve for Plant Expansion - Facility Fees	$105,600.00	$0.00	$118,800.00	112.50%	$13,200.00	facility fees, restricted
501-4502-8100 Wastewater Rate Increase Reserve - Future Yeai	$0.00	$0.00	$0.00	#DIV/0!		
Total Wastewater Dept	**$1,111,825.24**	**$185,070.11**	**$1,125,025.24**	**101.19%**	**$13,200.00**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Utility Billing Dept						
501-4503-1000 Regular Salaries & Wages-Utility Billing	$31,324.00	$8,433.60	$31,324.00	100.00%		
501-4503-1100 Regular Salaries & Wages OT-Util Billing	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-2000 FICA Expense	$2,396.00	$683.62	$2,396.00	100.00%		
501-4503-2100 SUI Expense	$32.00	$0.00	$32.00	100.00%		
501-4503-2200 Retirement-ER VRS & ICMA-RC Contribution	$2,059.75	$515.07	$2,059.75	100.00%		
501-4503-2210 Life Insurance	$461.55	$115.41	$461.55	100.00%		
501-4503-2220 Disability Insurance, LTD & STD	$255.41	$49.65	$255.41	100.00%		
501-4503-2230 Worker's Comp	$20.82	$10.30	$20.82	100.00%		
501-4503-2300 Health Insurance	$8,010.00	$2,031.45	$8,010.00	100.00%		
501-4503-2310 Dental Insurance	$285.00	$71.25	$285.00	100.00%		
501-4503-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-3020 Maint Svc Contracts - Annual	$475.00	$166.80	$475.00	100.00%		
501-4503-3025 Repair Maint & Inspect Contracted Svcs	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-3430 IT, Software, Scan & Website Services	$720.00	$0.00	$720.00	100.00%		
501-4503-3500 Advertising Services	$190.00	$0.00	$190.00	100.00%		
501-4503-3760 Cash Short & Over Util Billing	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-5040 Phone Service, Landline & Wireless	$360.00	$90.00	$360.00	100.00%		
501-4503-5070 Postage	$6,300.00	$0.00	$6,300.00	100.00%		
501-4503-5110 Lease, Office Equipment	$1,900.00	$437.13	$1,900.00	100.00%		
501-4503-5200 Travel-Mileage, Parking & Tolls	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-5210 Travel-Lodging & Meals	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-5230 Education	$200.00	$0.00	$200.00	100.00%		
501-4503-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-5250 Dues & Memberships	$0.00	$0.00	$0.00	#DIV/0!		
501-4503-6000 Office Supplies	$1,411.47	$458.46	$1,411.47	100.00%		
501-4503-6150 Comptr, Sftware & Electronics < $5,000	$0.00	$0.00	$0.00	#DIV/0!		
Total Utility Billing Dept	**$56,401.00**	**$13,062.74**	**$56,401.00**	**100.00%**		
Total Expenditures Utility Fund	**$1,948,987.41**	**$337,515.28**	**$2,025,187.41**		**$76,200.00**	Facility fees reserved only
Utility FUND Projected Final Balance	**$0.00**		**($68,106.41)**		**($68,106.41)**	**net shortfall - fund balance?**

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
510 HARBOR FUND REVENUE						
510-3075-1000 Penalties & Interest - Harbor	$0.00	$0.00	$0.00	#DIV/0!		
510-3150-1000 Harbor Fuel Sales	$400,000.00	$275,980.75	$400,000.00	100.00%		
510-3150-1100 Miscellaneous Sales-Snacks, Drinks, Ice, Clothing	$7,500.00	$2,779.37	$7,500.00	100.00%		
510-3150-1200 Miscellaneous Sales-Boating Supplies	$8,000.00	$3,308.11	$8,000.00	100.00%		
510-3150-1300 Miscellaneous Sales-RTIC	$0.00	$9.00	$0.00	#DIV/0!		
510-3150-1500 Lube & Oil Sales	$3,000.00	$387.68	$3,000.00	100.00%		
510-3150-2000 Dockage Fees	$210,000.00	$148,661.72	$210,000.00	100.00%		
510-3150-2050 Special Event Revenue - Harbor	$0.00	$0.00	$0.00	#DIV/0!		
510-3150-2100 Harbor Electric Sales & Pump Out	$19,000.00	$9,815.50	$19,000.00	100.00%		
510-3150-2200 Lease/Storage Revenue	$10,000.00	$2,613.50	$10,000.00	100.00%		
510-3150-3000 Wharfage Fees	$10,000.00	$7,814.00	$10,000.00	100.00%		
510-3300-1520 Sale of Abandoned or Harbor Misc. Property	$0.00	$0.00	$0.00	#DIV/0!		
510-3400-1000 Lease - Restaurant Base Amount	$6,000.00	$1,500.00	$6,000.00	100.00%		
510-3600-4000 Insurance Proceeds, Refund or Rebate	$0.00	$0.00	$0.00	#DIV/0!		
510-3650-1000 Credit 1%/Debit$0.25 Card Fee Rev	$300.00	$278.62	$300.00	100.00%		
510-3650-1500 Recovery - Harbor Property Damages	$0.00	$0.00	$0.00	#DIV/0!		
510-3650-4000 Recovery - Harbor Miscellaneous	$0.00	$0.00	$0.00	#DIV/0!		
510-3670-1000 Discount Earned - Harbor (Sales & Use Tax, Misc	$16.00	$0.81	$16.00	100.00%		
510-3700-2200 Grant- Harbor USDA Rural Development	$0.00	$0.00	$0.00	#DIV/0!		
510-3800-2000 VA Port Authority Grant	$0.00	$0.00	$64,300.00	#DIV/0!	$64,300.00	VPA grant for Ph 4 Inner Harb Rehab
510-3800-2050 Grant - Town Match	$0.00	$0.00	$0.00	#DIV/0!		
510-3800-3000 Grant - Federal Boating Infrastructure BIG	$0.00	$0.00	$30,753.66	#DIV/0!	$30,753.66	Carryover from FY20
510-3800-3500 Grant Virginia Dept of Health - Pumpout Costs	$1,250.00	$0.00	$1,250.00	100.00%		
510-3800-5000 Grant - Litter Prevention Grant (DEQ)	$0.00	$0.00	$0.00	#DIV/0!		
510-3900-6000 Appropriation From Fund Balance	$0.00	$0.00	$86,036.59	#DIV/0!	$86,036.59	Carryover from FY20 PH 3 IH Rehab, 44,609, and 21,400 for PH 4 IH rehab, 20,028 BIG Tier I match
510-3950-1000 Loan Proceeds Previous Year	$0.00	$0.00	$0.00	#DIV/0!		
510-3950-2000 Transfer from General Fund	$110,101.00	$0.00	$110,101.00	100.00%		$60,053.66
510-3950-2100 Loan Proceeds - USDA Rural Developement	$0.00	$0.00	$0.00	#DIV/0!		
Total Harbor Revenue	**$785,167.00**	**$453,149.06**	**$966,257.25**	**123.06%**	**$181,090.25**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
Harbor Fund Expenditures						
510-4713-1000 Regular Salaries & Wages-Harbor	$119,748.00	$32,893.12	$119,748.00	100.00%		
510-4713-1100 Regular Salaries & Wages OT Harbor	$1,500.00	$0.00	$1,500.00	100.00%		
510-4713-1200 PT Salaries & Wages Harbor	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-1300 PT Salaries & Wages OT Harbor	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-1400 Seasonal Wages Harbor	$34,995.00	$11,667.37	$34,995.00	100.00%		
510-4713-1500 Seasonal Wages OT	$1,890.00	$570.23	$1,890.00	100.00%		
510-4713-1600 Bonus & Increase Pool Harbor Fund	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-1800 Allocated Wages	$11,234.00	$2,746.17	$11,234.00	100.00%		
510-4713-2000 FICA Expense	$12,097.00	$3,411.27	$12,097.00	100.00%		
510-4713-2100 SUI Expense	$288.24	$28.13	$288.24	100.00%		
510-4713-2200 Retirement-ER VRS & ICMA-RC Contribution	$4,964.60	$966.51	$4,964.60	100.00%		
510-4713-2210 Life Insurance	$1,112.47	$216.60	$1,112.47	100.00%		
510-4713-2220 Disability Insurance, LTD & STD	$692.36	$94.14	$692.36	100.00%		
510-4713-2230 Worker's Comp	$7,467.00	$2,083.74	$7,467.00	100.00%		
510-4713-2300 Health Insurance	$18,690.00	$3,800.88	$18,690.00	100.00%		
510-4713-2310 Dental Insurance	$665.00	$142.50	$665.00	100.00%		
510-4713-2320 Vision Insurance	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-2325 AFLAC Insurance Premiums - Town portion	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-2340 Employee Assist Program	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-2345 Employee/Volunteer Testing	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-2360 Staff & Volunteer Appreciation	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-2800 Allocated Benefits	$5,790.00	$808.74	$5,790.00	100.00%		
510-4713-3000 Contract Labor	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3005 Program & Event Performers & Entertainers	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3020 Maint Svc Contracts - Annual	$4,200.00	$1,163.22	$4,200.00	100.00%		
510-4713-3025 Repair Maint & Inspect Contracted Svcs	$400.00	$78.75	$400.00	100.00%		
510-4713-3030 Lease - Storage	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3040 Grounds Maintenance	$1,500.00	$0.00	$1,500.00	100.00%		
510-4713-3200 Cleaning and Janitorial Services	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3410 Management Consulting	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3420 Engineering & Architect Svcs Harbor	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3430 IT, Software, Scan & Website Services	$2,700.00	$305.00	$2,700.00	100.00%		
510-4713-3450 Printing & Design Services	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-3500 Advertising Services	$6,700.00	$2,000.00	$6,700.00	100.00%		
510-4713-3730 Bank Service Charges Harbor	$700.00	$0.00	$700.00	100.00%		
510-4713-3740 Merchant Service Charges	$18,000.00	$13,058.13	$18,000.00	100.00%		
510-4713-3760 Cash Short & Over Harbor	$0.00	($236.68)	$0.00	#DIV/0!		
510-4713-4090 Grant Exp - Litter Prevention Rec	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-4140 Grant Exp -BIG Tier I Repair & Maint splies & svc	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-4150 Grant Exp -Harbor Misc Grant	$0.00	$33.97	$0.00	#DIV/0!		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
510-4713-4160 Grant Exp - VDH BIG	$0.00	$71.26	$0.00	#DIV/0!		
510-4713-4170 Grant Exp - VA Port Authority	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-4180 Grant Ex. - Northampton County Tourism	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5010 Electric Service	$24,000.00	$5,847.22	$24,000.00	100.00%		
510-4713-5020 Propane & Fuel Oil Exp	$800.00	$0.00	$800.00	100.00%		
510-4713-5030 Water Expense Harbor	$750.00	$346.32	$750.00	100.00%		
510-4713-5035 Sewer Expense Harbor	$1,400.00	$577.14	$1,400.00	100.00%		
510-4713-5040 Phone Service, Landline & Wireless	$1,050.00	$109.34	$1,050.00	100.00%		
510-4713-5050 Internet & Cable Services	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5060 Security Monitoring Services	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5070 Postage	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5110 Lease, Office Equipment	$600.00	$149.22	$600.00	100.00%		
510-4713-5200 Travel-Mileage, Parking & Tolls	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5210 Travel-Lodging & Meals	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5220 Conference	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5230 Education	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5240 Books & Subscriptions	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5250 Dues & Memberships	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-5300 Insurance, Property & General Liability	$23,566.33	$12,077.32	$23,566.33	100.00%		
510-4713-5340 Licensing	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-6000 Office Supplies	$3,000.00	$291.45	$3,000.00	100.00%		
510-4713-6025 Janitorial & Kitchen Supplies	$2,500.00	$604.58	$2,500.00	100.00%		
510-4713-6050 Uniforms Expense	$1,200.00	$0.00	$1,200.00	100.00%		
510-4713-6075 Hand Tools, & Small Equipment	$1,500.00	$611.09	$1,500.00	100.00%		
510-4713-6080 Safety Equipment	$1,500.00	$0.00	$1,500.00	100.00%		
510-4713-6100 Program & Event Supplies & Awards	$4,000.00	$0.00	$4,000.00	100.00%		
510-4713-6150 Comptr, Sftware & Electronics < $5,000	$700.00	$0.00	$700.00	100.00%		
510-4713-6175 Vehicles & Powered Equipment Fuel	$1,500.00	$239.81	$1,500.00	100.00%		
510-4713-6200 Vehicle & Powered Equip. Supplies & Svcs	$8,000.00	$187.90	$8,000.00	100.00%		
510-4713-6225 Repair & Maintenance Supplies Harbor	$32,500.00	$13,805.31	$32,500.00	100.00%		
510-4713-6230 Repair & Maint Suppl Reimbrsbl	$2,000.00	$0.00	$2,000.00	100.00%		
510-4713-6400 COGS - Fuel for Resale	$297,000.00	$186,358.63	$297,000.00	100.00%		
510-4713-6410 COGS - Lube & Oil for Resale	$1,200.00	$240.65	$1,200.00	100.00%		
510-4713-6420 COGS - Boating Supplies for Resale	$6,000.00	$4,749.31	$6,000.00	100.00%		
510-4713-6430 COGS - Maps/Charts for Resale	$1,000.00	$0.00	$1,000.00	100.00%		
510-4713-6440 COGS - Clothing for Resale	$5,000.00	$0.00	$5,000.00	100.00%		
510-4713-6450 COGS - Food & Drink for Resale	$1,000.00	($88.14)	$1,000.00	100.00%		
510-4713-6460 COGS - Ice for Resale	$2,300.00	$1,718.45	$2,300.00	100.00%		
510-4713-6470 COGS - Coolers and Drinkware	$2,500.00	$0.00	$2,500.00	100.00%		
510-4713-6770 COGS - Miscellaneous for Resale	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-6800 Debt Service - Principal Payment HRB	$75,955.00	$20,322.00	$75,955.00	100.00%		

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
510-4713-6850 Debt Service Interest - Harbor	$27,312.00	$13,601.74	$27,312.00	100.00%		
510-4713-6900 Contingency Fund Expense Harb Fund	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-7010 Building, Equipment, Other CAPITAL BUDGET	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-7060 Infrastructure - Breakwaters & Jetties	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-7070 Vehicles & Equipment CAPITAL BUDGET	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-7080 Computers, Software & Elec Equip.>$5000 CAP I	$0.00	$2,350.00	$35,000.00	#DIV/0!	$35,000	Carryover From FY20 WIFI/camera/lighting
510-4713-7085 Infrastructure - Docks & Misc CAP BDGT	$0.00	$60,390.25	$146,090.25	#DIV/0!	$146,090	Carryover from FY2 PH3 IH Rehab 60,390, new addition PH4 85,700 (grant 64.3, match 21,4K)
510-4713-7090 Equipment, Other CAPITAL BDGT	$0.00	$0.00	$0.00	#DIV/0!	$60,054	
510-4713-7095 Work in Progress	$0.00	$0.00	$0.00	#DIV/0!		
510-4713-7100 Depreciation Expense - Harbor	$0.00	$0.00	$0.00	#DIV/0!		
Total Harbor Fund Expenses	**$785,167.00**	**$400,392.64**	**$966,257.25**	**123.06%**	**$181,090**	
HARBOR FUND Projected Final Balance	**$0.00**		**$0.00**	**#DIV/0!**	**$0**	

General Ledger Account	2021 Budget	Actual YTD Sept	Projected FY Actual	Variance to orig budget	Increase or Decrease over original budget	NOTES
	520 SANITATION FUND					
520-3150-1000 Refuse Collection Fees	$196,997.00	$50,431.43	$196,997.00	100.00%		
520-3150-2000 Bulk refuse collection fees	$600.00	$100.00	$600.00	100.00%		
520-3150-3000 Miscellaneous Refuse fees	$0.00	$0.00	$0.00	#DIV/0!		
520-3150-4000 Penalties & Interest - Garbage Charges	$2,000.00	$0.00	$2,000.00	100.00%		
520-3900-6000 Appropriation from Fund Balance	$20,677.00	$0.00	$20,677.00	100.00%		
Total Sanitation Fund Revenue	**$220,274.00**	**$50,531.43**	**$220,274.00**	**100.00%**	**$0.00**	
520-4520-3020 Maint Svc Contracts	$207,773.00	$52,823.35	$207,773.00	100.00%		
520-4520-3500 Advertising Services	$0.00	$0.00	$0.00	#DIV/0!		
520-4520-5300 Insurance, Property & General Liability	$705.00	$360.94	$705.00	100.00%		
520-4520-6225 Repair & Maintenance Supplies Sanitation	$0.00	$0.00	$0.00	#DIV/0!		
520-4520-7090 Bulding, Equipment, Other CAPITAL BUDGET	$11,796.00	$0.00	$11,796.00	100.00%		
Total Sanitation Fund Expenses	**$220,274.00**	**$53,184.29**	**$220,274.00**	**100.00%**	**$0.00**	
SANITATION FUND Projected Final Balance	**$0.00**		**$0.00**	**#DIV/0!**	**$0.00**	

MUNICIPAL CORPORATION OF CAPE CHARLES
Summary of Capital Projects by Fund FY 2021 - October Revision

CAPITAL PROJECTS	BUDGET Revised	GRANT PROCEEDS or DONATION	USDA RD FINANCE 35%Grant/65%loan	Revised REAPPRO-PRIATION FROM FUND BALANCE	TOWN FY21 COST
GENERAL FUND					
POLICE					
Police Vehicle, including outfitting	38,940	13,629	25,311	0	0
CODE ENFORCEMENT					
Permit Software - replace obsolete system	7,000	2,450	4,550	0	0
PUBLIC WORKS					
Heaters for Public Works Shops	6,868	0	0	0	6,868
Grounds Maint. Equipment, replaces most of Landscape contract	22,240	7,784	14,456	0	0
Portable ADA Equipped Restroom Trailer	35,000	12,250	22,750	0	0
Mason Avenue Re-striping plan (reduced, phase 1)	5,000	0	0	0	5,000
Parking Lots (Mason and Harbor Bathhouse/Shanty)	10,000	0	0	0	10,000
Video Surveillance System	35,000	12,250	22,750	0	0
Municipal Building Project Evaluation	45,000	0	0	0	45,000
Central Park Zipline	14,000	8,000	0	0	6,000
Multi-Use Trail Phase 2 Closeout(80/20 VDOT)	300,000	240,000	0	40,000	20,000
TOTAL GENERAL FUND	**519,048**	**296,363**	**89,817**	**40,000**	**92,868**
UTILITY FUND					
WATERWORKS					
SCADA System	15,000	0	0	0	15,000
Remote Read Water Meters - starter setup	51,985	18,195	33,790	0	0
Pickup Truck, replacement	32,766	11,468	21,298	0	0
Water Towner Mixers, estimate	55,000	0	0	0	55,000
TOTAL UTILITY FUND	**154,751**	**29,663**	**55,088**	**0**	**70,000**
HARBOR FUND					
PH 3 FY20 carryover Project App. Inner Harbor Rehabilitation - Streetlights and Installation	60,390	0	0	44,609	15,781
BIG Tier I grant funding for a 2019-2021 project when items below are closed (Grant payment for 2019 Fuel system)	0	15,781	0	0	(15,781)
Big Tier I FY2019-2021 Project Application - WiFi, LIghting Security Cameras, carryover	35,000	14,972	0	20,028	0
Phase 4 Inner Harbor Rehab (new project)	85,700	64,300	0	21,400	0
TOTAL HARBOR FUND	**181,090**	**95,054**	**0**	**86,037**	**0.0**

SANITATION FUND					
TRASH CAN REPLACEMENTS	11,796	0	0	11,796	0
TOTAL SANITATION FUND	**11,796**	**0**	**0**	**11,796**	**0**

TOTAL BUDGETED CAPITAL EXPENDITURES	866,685	421,080	144,905	137,833	162,868

General Fund

Project List

Project name	Priority	Category	Level	Town Cost	2021	2022	2023	2024	2025	2026
Municipal Building Renovation or Replacement	High	I	A	$ 985,000	$ 45,000	$ 450,000	$ 450,000			
Storm Drain CCTV & Mapping, Phase 2	High	II	A	$ 30,000		$ 30,000				
Replace PW Butler Building	Medium	I	A	$ 120,000			$ 120,000			
Multi-Use Trail Phase 2 Closeout*	High	II	A	$ 20,000	$ 20,000					
Mason Ave Pull-in Parking	High	III	B	$ 20,000	$ 5,000	$ 15,000				
Multi-Use Trail Phase 3 Construction*	High	III	B	$ 200,000		$ 200,000				
Replace Zip Line in Park*	Medium	II	B	$ 14,000	$ 6,000					
South Beach Restroom Renovation*	Medium	II	B	$ 40,000			$ 40,000			
Beach Sand Mover/Blower	Medium	II	B	$ 10,300			$ 10,300			
Beach ADA Access Mats	High	III	B	$ 10,000			$ 10,000			
Park Gazebo Upgrades	Medium	II	B	$ 25,000		$ 25,000				
Tazewell Beach Access	Medium	II	B	$ 25,000			$ 25,000			
Town Trash Can Replacements	Medium	II	B	$ 25,000		$ 25,000				
Park Fountain Upgrades	Medium	II	B	$ 20,000		$ 20,000				
Sidewalk Infill	Low	IV	C	$ 582,000			$ 22,000	$ 20,000	$ 365,000	$ 175,000
Adult Game Area in the Park*	Low	IV	C	$ 10,200			$ 10,200			
Pine St Parking Lot	Low	IV	C	$ 230,000				$ 10,000	$ 70,000	$ 150,000
Multi-Use Trail Phase 4*	Low	IV	C	$ 256,324			$ 36,200	$ 220,124		
Multi-Use Trail Phase 5*	Low	IV	C	$ 119,200					$ 19,000	$ 100,200
GF Total - 2020 dollars				$ 2,742,024	$ 76,000	$ 765,000	$ 723,700	$ 250,124	$ 454,000	$ 425,200
Inflation adjusted dollars (3%)				$ 2,901,167	$ 76,000	$ 787,950	$ 767,122	$ 272,635	$ 508,480	$ 488,980
Harbor Fund				$ 52,000		$ 42,000	$ 10,000			
Utilities Fund				$ 8,707,000	$ 55,000	$ 136,000	$ 792,000	$ 340,000	$ 2,050,000	$ 5,400,000
Sanitation Fund				$ 12,000					$ 12,000	
Grand Total - 2020 dollars				$ 11,513,024	$ 131,000	$ 943,000	$ 1,525,700	$ 590,124	$ 2,516,000	$ 5,825,200
Inflation adjusted dollars (3%)				$ 12,831,867	$ 131,000	$ 971,290	$ 1,617,242	$ 595,435	$ 2,817,920	$ 6,698,980

*Partially Grant Funded

Project List

Utilities Fund

Project name	Priority	Category	Level	Town Cost	2021	2022	2023	2024	2025	2026
Water Tower Mixers	Medium	I	A	$ 55,000	$ 55,000					
WWTP Membrane Replacement	Medium	I	A	$ 500,000			$ 250,000	$ 250,000		
Washington Ave Pump Station Upgrade	Medium	II	B	$ 90,000		$ 36,000	$ 120,000			
Remote Read Water Meters*	Medium	II	B	$ 60,000		$ 20,000	$ 20,000	$ 20,000		
WTP Emergency Bypass	Medium	II	B	$ 37,000			$ 37,000			
WTP Refurbishment	Medium	II	B	$ 80,000			$ 40,000	$ 40,000		
WTP Backwash Holding Tank	Medium	II	B	$ 30,000				$ 30,000		
WTP Upgrade Analysis	Medium	III	B	$ 30,000		$ 30,000				
Connect Keck Wells to WTP	Low	III	C	$ 375,000		$ 50,000	$ 325,000			
Water/Sewer Extension - Old Cape Charles Road	Low	IV	C	$ 450,000					$ 50,000	$ 400,000
WTP Expansion	Low	IV	C	$ 2,000,000					$ 2,000,000	
WWTP Expansion	Low	IV	C	$ 5,000,000						$ 5,000,000
2020 dollars				$ 8,707,000	$ 55,000	$ 136,000	$ 792,000	$ 340,000	$ 2,050,000	$ 5,400,000
Inflation adjusted dollars (3%)					$ 55,000	$ 140,080	$ 839,520	$ 370,600	$ 2,296,000	$ 6,210,000

*Partially Grant Funded

Project List

Harbor Fund

Project name	Priority	Category	Level	Town Cost	2021	2022	2023	2024	2025	2026
Inner Harbor Rehabilitation, Phase 4*	Medium	II	B	$ 22,000	$ 21,400					
Harbor Capital Plan Evaluation	Medium	II	B	$ 20,000		$ 20,000				
Harbor Pergola*	Low	III	C	$ 10,000		$ 10,000				
2020 dollars				$ 52,000	$ 21,400	$ 30,000	$ -	$ -	$ -	$ -
Inflation adjusted dollars (3%)					$ 21,400	$ 30,900	$ -	$ -	$ -	$ -

*Partially Grant Funded

Project List

Sanitation Fund

Project name	Priority	Category	Level	Town Cost	2021	2022	2023	2024	2025	2026
Trash Can Replacements	Medium	II	B	$ 12,000					$ 12,000	

2020 dollars	$ 12,000	$ -	$ -	$ -	$ -	$ 12,000	$ -
Inflation adjusted dollars (3%)		$ -	$ -	$ -	$ -	$ 13,440	$ -

*Partially Grant Funded

Project Descriptions

Municipal Building Renovation or Replacement
The Municipal Building was built in 1931. It has been modified and improved over the years but still has many deficiencies: not ADA accessible, inefficient to heat and cool, structurally unsound (settling), water leaks, exhaust leaks from attached fire company building, inadequate space for staff, etc. In short, it is the poster child for deficient public buildings. A serious effort needs to be made to renovate the existing building, convert the unused third floor of the library building, or construct a new building.
Storm Drain CCTV & Mapping, Phase 2
Inflow and infiltration (I&I) of fresh water into the sanitary sewer system increases the volume of water being processed by the wastewater treatment plant, thereby reducing its effective capacity. From smoke testing already conducted, there are indications of cross connections between the storm water and sanitary sewer systems. This will complete video examination of the storm water system to identify problem areas.
Replace PW Butler Building
The old metal Butler Building is one of 3 indoor storage spaces for Public Works equipment, materials and personnel. It is an inadequate work space with insufficient storage and limited heating/cooling/internet capacity. It should be replaced with a larger, more modern structure, similar to the newer metal building, to provide more efficient storage and work space.
Multi-Use Trail Phase 2 Closeout
Phase 2 construction was substantially completed in 2017, but material documentation and other issues delayed final completion for more than a year resulting in substantial liquidated damages. Consequently, over $400K was withheld from final payment to the contractor. The contractor has filed a claim and a lawsuit. Negotiations to settle the claim and close out the contract have been occurring for quite some time. Settlement did not occur before the end of FY 2020. Therefore, funds must be budgeted in FY 2021.
Mason Ave Pull-in Parking
Restripes existing functional parking spaces on north side of Mason Avenue in central business district from back-in angle to head-in angle. Conforming with the necessary VDOT regulations has proved difficult. Will require additional engineering analysis and VDOT coordination.
Multi-Use Trail Phase 3 Construction
Improvements to Peach Street between Mason and Randolph Avenues, including: wide sidewalks and parallel parking spaces on each side, diagonal parking median, pedestrian lighting, ADA accessibility ramps, landscaping, etc. Construction bids in FY 2020 came in substantially higher than Estimate of Probable Cost. Plans are being reexamined and revised to remove certain elements to reduce cost. Construction can be re-bid with revised scope in first quarter of FY 2021. However, project currently deferred to FY 2022 due to COVID 19. Could be advanced to FY 2021 if revenue projections improve.

Project Descriptions

Replace Zip Line & Gaga Ball Pit in Park Playground
Installation of a new zip line to replace the broken and unsafe one removed by the Town about a year ago - $14,000 with installation. Installation of a gaga ball pit to replace the broken and unsafe tractor tire swing removed about a year ago - $3,000. CCP has offered to fund and install the gaga pit.

Beach Sand Mover/Blower
Equipment to remove beach sand deposited by strong winds on Bay Avenue boardwalk, walkway to fishing pier, and the only ADA accessibility ramp. Would significantly improve PW efficiency.

Beach ADA Access Mats
Access to the beach from the boardwalk for mobility impaired persons is very difficult. Various types of matting are available to provide smooth surface paths to allow better access.

Gazebo Upgrades
The Gazebo in Central Park generates substantial maintenance and repair costs due to some original design flaws. The balustrade should be replaced with a sturdier design that will better survive abuse in a public venue, particularly by soccer balls and skateboards. The electrical system is direct bury wire which is susceptible to shorting out. This should be replaced with wire in conduit to improve reliability.

Tazewell Beach Access
There are two beach access walkways and observation decks, one at Randolph and one at Tazewell. The one at Randolph has been substantially destroyed by sand build-up and removal, and should be abandoned per the recommendations of the Wetlands & Coastal Dune Board report. The one at Tazewell is in better condition and is subject to less sand build-up. This could be retained and rebuilt to provide a safe and pleasant observation area for residents and guests.

Town Trash Can Replacement
The 32 existing blue metal trash cans are in poor shape and need to be replaced. It is proposed to replace them with the newer style trash cans that are in Central Park and Strawberry Street Plaza. This will provide a consistent look throughout the Town. There is an annual litter grant that is available, but that will cover the cost of only 2.

Park Fountain Upgrades
The current Central Park fountain is non-functional. The basin has severe leaks and the plumbing experiences frequent clogging. Citizens for Central Park have suggested that as part of the needed repairs to the existing fountain, upgrades be included that could mitigate current design flaws, while providing a better experience. This project would remove the basin wall and extend concrete to the current brick walkway. Recessed drainage would be installed in the concrete to an underground holding tank with an easily accessible filter. Pumps would draw water from this tank to the main fountain. This would provide a "walk-in" wet area for children during hot weather.

Project Descriptions

South Beach Restroom Renovation
The existing south beach restroom is 20 years old and not ADA compliant. This project would upgrade and expand the facility, to include ADA accessibility.

Pine Street Parking Lot
Some members of the business community have advocated for additional parking near Mason Avenue. This project would create a new parking lot on the Town owned lot behind the Library. Paving would need to be engineered to provide storm water management features required by DEQ.

Adult Game Area in Park
Installation of a bocce court, cornhole boards and additional shade trees in the southeast corner of the park. CCP has offered to fund 50%.

Sidewalk Infill
The Ad Hoc Sidewalk Committee, established by the Mayor, provided a report to Council at the March 5, 2020 Special Meeting concerning missing sidewalks in the Historic District. The report recommended a phased approach and provided cost estimates for installing sidewalks where none now exist.

Multi-Use Trail Phase 4
Improvements along the Bay Avenue boardwalk, including: two additional ADA accessibility ramps, improved access steps, pedestrian lighting & removal of highway style lights, crosswalks, plaza & shade structure at south end, etc. Will connect to Phase 2 along Washington Avenue and eventually to the Ferry Dock developer's planned trail across the property. Design and engineering by VDOT planned to commence in FY 2021. However, project currently deferred to FY 2022 due to COVID 19. Could be advanced to FY 2021 if revenue projections improve.

Multi-Use Trail Phase 5
Several additional phases beyond Phase 4 remain in the approved Master Plan. Council has not yet decided which should be designated as Phase 5. Except for Fig Street, the remaining potential phases will likely be impacted by future private development which will complicate planning and funding. It is therefore logical to designate Fig Street as Phase 5. Completion of the Fig Street segment would provide a perimeter route around most of the historic district.

Water Tower Mixers
Our iconic water tower is something to be proud of, but due to its dark color it creates a water quality issue. THM's (a byproduct of our disinfection) increase with temperature. The black tower heats the water most of the year. We have had problems getting close to the maximum allowable THM's. Installing mixers (water agitators) in the tank would help reduce the THM levels.

Project Descriptions

Replacement of Filtration Membranes
The wastewater treatment plant put into service in 2012 is a Membrane Bio Reactor. The ultrafiltration membranes reliably produce the water quality needed for beneficial reuse once the waste load allocation limit of 250K gpd is exceeded. The predicted life span for the membranes was 10 years, but they may last longer since the plant operates at about 60% of capacity. While not strictly a capital improvement, they are a significant and costly component of the WWTP. In recognition of this, a periodic recapitalization factor was included in the cost estimates upon which the connection charges are based. Therefore, the connection charge reserve is available as a funding source.
Washington Ave. Pump Station Upgrade
The Washington Avenue wastewater pump station is almost 40 years old. Components are failing more often and replacements are becoming more difficult to find. The Mason Avenue, Pine Street and Plum Street pump stations have all been upgraded in recent years. The last of the gravity system pump stations needs to be done to ensure reliability, particularly as additional homes are built in the collection area. This can be phased over two years, with installation of 3 phase electric service in the first year, and new pumps, controls, alarm, etc. in the second year.
Remote Read Water Meters
Install remote read water meters to replace the labor intensive monthly manual reading process. Frees labor for other tasks. The FY 2021 project (already funded) includes the non-recurring cost of software and system set up, as well as 50 new meters and 100 retrofit kits for meters still in good shape. This will leave a balance of 1,050, about 350 new and 700 retrofits, spread over FY 2022-2024.
WTP Emergency Bypass
Currently, if there was ever a major malfunction or catastrophic failure of the water treatment plant or tower, the town would be without water for a long time until repairs could be completed. There are vendors who can come in with mobile treatment and storage equipment who could temporarily restore water to the town until our systems were once again operational. To accommodate such vendors, new hydrants and values must be installed to isolate the systems. This project would install the needed equipment to allow emergency restoration of service, or to allow service to continue during major renovations or maintenance of the plant.
WTP Refurbishment
The WTP is aging and requires periodic upgrades/replacement of values, actuators, media, etc.
WTP Backwash Holding Tank
During normal backwash maintenance of the water system, sediments can accumulate. This would provide an environmentally appropriate area to collect these sediments.

Project Descriptions

WTP Upgrade Analysis
Water capacity issues are becoming a concern as usage continues to increase. There could be multiple options to increase capacity. Connecting the Keck wells have been discussed as one option. But plant upgrades should also be considered. Staff is not qualified to determine the best course of action, therefore a professional analysis of the options, to include preliminary costs estimates would be prudent before moving in any particular direction. This project would provide the needed analysis.

Connect Keck Wells to Water Treatment Plant (WTP)
The WTP has a capacity to treat about 500K gallons per day (gpd), but is limited to 360K gpd by existing raw water sources. Treatment capacity is adequate much of the time. However, production volume peaks at about 300K gpd during the July 4 holiday period. Peak volumes will continue to increase as the town grows. Connecting the two Keck Wells could maximize treatment capacity. An alternative is to connect Tower Well 2, but more advanced treatment, such as reverse osmosis, may be needed due to lower water quality. This has not been studied. A Preliminary Engineering Report has been done for connecting the Keck Wells.

Extension of Water Service, Old Cape Charles Road
Install water supply service to R-3 zoned property on Old Cape Charles Road. Planned route is from the water main at Creekside Lane. FY 2022 reflects fee proposal from Hurt & Proffit for engineering and preparation of a construction bidding package. Construction estimate in FY 2023 is a guess at this time. Increases customer base with a beneficial affect on customer fees. Improves circulation through existing distribution system in Bay Creek, thereby improving water quality to customers. Deferred from FY 2021 due to COVID 19. Could be accelerated if funding is available.

Extension of Wastewater Service, Old Cape Charles Road
Installation of wastewater force main along Old Cape Charles Road to R-3 zoned property and possibly to the Town eastern boundary. This is a segment of the ESVPSA's Southern Node project. Hurt & Proffitt has updated the plans, prepared a construction bid package, and an estimate of probable cost. Would allow more efficient development of the R-3 parcel and the contiguous Town parcel without the need for septic systems. Increases customer base for the treatment with a beneficial affect on customer fees. Deferred from FY 2021 due to COVID 19. Construction could be accelerated to FY 2021.

Expansion of Wastewater Treatment Plant (WWTP)
The WWTP has a capacity of 250K gpd, but was built to be readily expandable. Treatment flow in 2019 averaged 160K gpd. Depending on the pace of growth (railroad property, Bay Creek, Ferry Dock, etc.), expansion may be needed within the planning period. The waste load allocation allows for discharge of only 250K gpd into the bay. Expansion requires reuse of the effluent (e.g., golf course irrigation), or disposal by other approved methods (rapid infiltration basins or deep well injection). Increasing plant capacity to 375K gpd is relatively easy, but reuse or subsurface disposal will be needed. The estimate is a guess. Design and engineering will be needed. Note: Expansions will be funded by future users.

Project Descriptions

Expansion of Water Treatment Plant (WTP)
Placeholder in the event a professional analysis determines plant expansion is the most effective means to address pending water capacity issues. Note: Expansions will be funded by future users.
Inner Harbor Rehabilitation, Phase 4
Phases 1 - 3 of the Inner Harbor Rehabilitation accomplished in FY 2020 on north and east sides of the basin. Includes: replacing the deteriorated wood walkway with concrete sidewalks, new dockside electric and water service, lamp posts for area lighting, and benches. Phase 4 will address the last section on the south side of the basin. These areas are utilized predominantly for commercial seafood operations. Project planned for FY 2021 but deferred due to COVID 19. Aid to Local Ports (ALP) grant awarded. Will need to request grant carryover if project is not advanced to FY 2021. Savings from Phases 1-3 are available for reappropriation for grant match.
Harbor Capital Plan Evaluation
This is a planning effort to evaluate the capital needs of the Harbor over the next 20 year period and provide a life cycle analysis of the major infrastructure components. This will include schedules and preliminary cost estimes that can be used for long-term major maintenance planning.
Harbor Pergola
Install pressure treated pine pergola over the picnic table area in front of the bath house. Provides shelter from the summer sun. Results in a more appealing venue for boat clubs to utilize for meals, parties, etc. Improves marketability of marina for transient boaters.
Resident/Business Trash Can Replacements
Routine periodic replacement of trash cans by residents and businesses as part of their fee for service.