



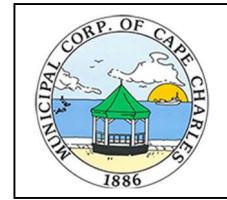
TOWN COUNCIL
Work Session
May 13, 2021
Cape Charles Civic Center
6:30 PM

1. Call to Order
 - A. Roll Call
 - B. Establish quorum
2. FY 2022 Town Budget Review and Discussion
3. Adjournment

Town Manager Memorandum

May 13, 2021

RE: FY22 Budget Work Session



During last year's budget development, we found ourselves in a crisis planning mode. This was due to the many unknowns of heading into an unprecedented year dominated by a long-term global pandemic with associated federal, state, and local states of emergency. We therefore took a very conservative approach, which resulted in a barebones budget, funding only the most essential expenses. That was the most prudent approach until we saw how things actually played out. Yet even with such an austere budget, and with annual revenues approaching normal levels, last year's budget still contained a structural deficit of over \$220,000. This signaled a serious problem for moving beyond the pandemic.

While last year's minimalist budget was the right thing to do under those circumstances, it is simply not sustainable. It did not look beyond one year and did not contain the types of investments needed for the future. We are no longer in a crisis planning mode, and therefore the development of the FY22 budget must result in a "complete picture" of our needs, to include items that were not appropriate last year. Once we have this clearer picture, we can then shift to revenues and begin solving that problem.

The two largest expenditure areas not adequately addressed in last year's budget were personnel costs and capital projects. Both can usually be put on hold for short periods of time, but they cannot be ignored indefinitely. Let's begin with personnel costs.

By far, the largest expenditure in our budget is personnel costs. That's because people are the most important component of providing public service. The quality of the services provided, is directly related to the quality of the people serving the community. And like anything else in life, you get what you pay for. If you ignore staff too long, the good ones will leave. So it is important to provide things like cost of living adjustments, training opportunities, competitive wages, and decent benefits. But except for maintaining a good benefit package, all these things were cut from last year's budget. Again, understandable given last year's circumstances, but they need to be worked back in now to have a sustainable operation going forward.

Capital projects are other easy cuts to make when things get tight. Again, deferring projects for short periods of time is not typically a problem. But if needed maintenance is not conducted timely, a minor repair can turn into a major one, costing much more in the long run. Investment in other projects that can improve efficiency or enhance economic opportunity can also have an important return on investment that is lost when reasonable capital spending is not part of a healthy budget. So while last year's budget did not contain much capital spending, the FY22 budget needs to again look at this.

Here's where it gets really difficult. When you start with the structural deficit from last year, add in reasonable personnel costs, and include a responsible capital program, we are left with a serious shortfall.

As was discussed during strategic planning, over the years our town revenues have not historically kept pace with town expenditures. This is largely because the town has not raised property taxes since 2014. In fact, since 2018 the town has been lowering the tax rate to offset the recent growth in property values. This unfortunate disconnect over the intervening time is now the primary cause of the current shortfall.

So now it is time to roll up our sleeves and do the difficult work of building a responsible budget while raising the revenues necessary to adequately fund it. This will no doubt be painful and require an increase in both real property taxes and the rates charged for our utilities. And while this is the only practical approach available to us right now; we will continue to research other potential revenue generating ideas. If other acceptable revenue sources can be developed, we could then use them to provide future property tax relief.

During the budget work session on May 13th we will discuss all these areas in detail. Both expenditure and revenue options will be presented, to include how various changes in spending affect tax rates or user fees. Once consensus is reached on a balanced approach to the budget, any requested revisions will be incorporated and brought back for final concurrence.

Some of the major differences in the budget presentation this year include several new funds designed to better track activity and allow for a better understanding of our operational budget health. So this year we pulled out most capital spending and grouped it into a sperate fund. The same was done with one-time unique activities or straight pass-through funding (special activity fund). We also segregated all debt service into its own fund, so we can track whether we're following our debt service policy.

Using this presentation, you can more clearly see our current operational deficit, our capital projects deficit, and that we are currently slightly above the debt service limit we set last fall. So now the work begins. And while I'm looking forward to participating in this very important discussion, please remember that shooting the messenger is frowned upon 😊

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
DRAFT 1

AS OF 5/10/21				
Summary by Fund and Department	2019/2020 Approved Budget	2020/2021 Approved Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request
100. GENERAL OPERATIONS FUND				
General Fund Operations Revenue TOTAL	3,022,144	3,287,507	2,728,212	3,093,577
EXPENSE:				
4110. TOTAL LEGISLATIVE	37,982	34,782	15,746	43,612
4112. TOTAL TOWN CLERK	159,573	115,490	92,306	96,156
4121. TOTAL TOWN MANAGER	490,044	650,116	382,792	615,179
4121. TOTAL TOWN MANAGER transfers out to special funds	584,953	466,825	285,678	444,229
4124. TOTAL TREASURER	283,318	306,892	220,803	379,949
4310. TOTAL POLICE	438,384	551,616	410,825	579,582
4340. TOTAL CODE ENFORCEMENT	131,835	138,505	99,829	144,843
4430. TOTAL PUBLIC WORKS	479,860	531,567	343,030	541,166
4710. TOTAL COMMUNITY RELATIONS	122,650	99,201	67,580	111,375
4730. TOTAL LIBRARY	167,703	171,508	104,443	169,224
4811. TOTAL PLANNING	103,700	179,551	80,701	270,325
100. GENERAL FUND OPERATIONS EXPENDITURE TOTAL	3,000,002	3,246,053	2,103,735	3,395,641
100. GENERAL FUND OPERATIONS REVENUE LESS EXPENDITURES	22,142	41,454	624,477	(302,064)
100. GENERAL FUND OPERATIONS Rev Less Expenditures, NI Capital Fund Transfers	0.00	0.00	0.00	(116,449)

NOTE: An amount equal to 20% of the operating expenditures will be transferred from General Fund Balance to Committed Reserve on the Balance Sheet.

An amount equal to 10% of the operating expenditures will be transferred from General Fund Balance to Contingency Reserve (Assigned) on the Balance Sheet.

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AS OF 5/10/21				
Summary by Fund and Department	2019/2020	2020/2021	2020/2021	2021/2022
	Approved Budget	Approved Budget	04/13/2021 YTD Actuals	Initial Budget Request
501. PUBLIC UTILITIES FUND				
Revenue Total	1,858,734	2,026,387	1,631,086	2,094,130
4500. TOTAL UTILITY ADMIN.	81,871	36,588	21,669	28,093
4501. TOTAL WATER	602,938	807,773	398,009	872,920
4502. TOTAL SEWER	1,119,849	1,125,625	682,465	1,233,336
4503. TOTAL UTILITY BILLING	54,076	56,401	40,584	56,064
501. PUBLIC UTILITIES EXPENDITURES TOTAL	1,858,734	2,026,387	1,142,728	2,190,412
501. PUBLIC UTILITIES REVENUE LESS EXPENDITURES	(0)	0	488,358	(96,282)

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
DRAFT 1

AS OF 5/10/21				
Summary by Fund and Department	2019/2020	2020/2021	2020/2021	2021/2022
	Approved Budget	Approved Budget	04/13/2021 YTD Actuals	Initial Budget Request
510. HARBOR FUND				
Harbor Revenue Total	1,435,845	966,257	749,963	936,157
Harbor Expense Total	1,435,845	966,257	745,924	922,281
Harbor REVENUE LESS EXPENDITURES	(0)	(0)	4,038	13,875

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
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AS OF 5/10/21

Summary by Fund and Department	2019/2020	2020/2021	2020/2021	2021/2022
	Approved Budget	Approved Budget	04/13/2021 YTD Actuals	Initial Budget Request
520. SANITATION FUND				
TOTAL Sanitation Fund Revenue	214,546	220,274	152,876	202,600
TOTAL Sanitation Fund Expenditures	214,546	220,274	154,007	227,515
Sanitation Revenue less Expenditures	0	0	(1,131)	(24,915)

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
DRAFT 1

VERSION: AS OF 5/10/21

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
100. GENERAL OPERATIONS FUND								
100. GENERAL FUND OPERATIONS REVENUE								
100-3010-1000. Real Property Tax <= 2014	16,000	7,355	3,954	0	2,000	(1,954)	-49%	
100-3010-2015. Real Property Tax 2015	15,000	8,625	4,463	248	2,000	(2,463)	-55%	
100-3010-2016. Real Property Tax 2016	12,000	5,612	1,897	471	800	(1,097)	-58%	
100-3010-2017. Real Property Tax 2017	6,000	3,657	2,000	1,007	1,000	(1,000)	-50%	
100-3010-2018. Real Property Tax 2018	30,000	24,403	6,000	6,129	5,000	(1,000)	-17%	
100-3010-2019. Real Property Tax 2019	1,155,000	1,202,190	15,000	17,842	7,500	(7,500)	-50%	
100-3010-2020. Real Property Tax 2020	0	0	1,223,505	1,259,879	15,000	57,689	5%	
100-3010-2021. Real Property Tax 2021	0	0	0	0	1,309,000	85,495	7%	Estimate, No prelim assmnt file avail from County until June Can increase at least 50K over FY20 actual to \$1,309,000 per trend
3010	1,234,000	1,251,842	1,256,819	1,285,577	1,342,300	128,170	10%	
100-3020-1000. Personal Property Tax <=2014	16,000	1,186	50	50	0	(50)	-100%	
100-3020-2015. Personal Property Tax 2015	7,000	670	0	0	0	0	#DIV/0!	
100-3020-2016. Personal Property Tax 2016	5,000	2,347	500	702	1,000	500	100%	
100-3020-2017. Personal Property Tax 2017	8,000	2,630	4,000	1,167	1,500	(2,500)	-62%	
100-3020-2018. Personal Property Tax 2018	11,500	12,108	6,000	2,013	4,500	(1,500)	-25%	
100-3020-2019. Personal Property Tax 2019	130,000	164,146	20,000	22,985	8,000	(12,000)	-60%	
100-3020-2020. Personal Property Tax 2020	0	0	140,000	150,093	10,000	(130,000)	8%	
100-3020-2021. Personal Property Tax 2021	0	0	0	0	153,000	153,000	9%	Little growth in PP taxes - impact of fewer full time residents,
3020	177,500	183,087	170,550	177,009	178,000	7,450	4%	
100-3025-1000. License Tax Prior Years <=2016	7,000	579	124	372	0	(124)	-100%	
100-3025-2017. License Tax 2017	4,000	837	600	496	0	(600)	-100%	
100-3025-2018. License Tax 2018	4,000	3,686	1,000	732	750	(250)	-25%	
100-3025-2019. License Tax 2019	25,000	23,284	4,000	5,670	1,000	(3,000)	-75%	
100-3025-2020. License Tax 2020	0	0	22,000	22,780	2,000	(23,000)	-105%	
100-3025-2021. License Tax 2021	0	0	0	0	21,000	(1,000)	-5%	Reduce to 21,000 per trend
3025	40,000	28,387	27,724	30,049	24,750	(27,974)	-101%	
100-3035-2018. Machinery & Tools Tax 2018	18,000	0	0	0	0	0		
100-3035-2019. Machinery & Tools Tax 2019	0	15,432	0	0	0	0		
100-3035-2020. Machinery & Tools Tax 2020	0	0	4,114	4,110	0	(4,114)		
100-3035-2021. Machinery & Tools Tax 2021	0	0	0	0	6,000	1,886	46%	Growth at Concrete Plant
3035	18,000	15,432	4,114	4,110	6,000	(2,228)	-54%	

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
100-3040-1000. Penalties All Property Tax	13,000	27,018	30,000	23,540	25,000	(5,000)	-17%	
3040	13,000	27,018	30,000	23,540	25,000	(5,000)	-17%	
100-3050-1000. Golf Cart Decals	9,000	9,207	8,500	7,001	10,000	1,500	18%	
100-3050-1100. Consumer Utility Taxes - Elec & Gas	55,000	54,004	54,000	47,663	54,500	500	1%	
100-3050-1200. Communications Tax - Phone	38,000	39,073	37,500	27,041	35,000	(2,500)	-7%	
100-3050-1300. BPOL - ALL	150,000	128,128	120,000	153,465	200,000	80,000	67%	
100-3050-1400. Admission Taxes	21,000	13,166	17,000	6,755	11,000	(6,000)	-35%	Primarily golf
100-3050-1500. Transient Occupancy Tax	150,600	155,720	178,000	186,479	215,000	37,000	21%	
100-3050-1600. Meals Tax	565,000	426,571	494,000	378,476	500,000	6,000	1%	
100-3050-1700. Short Term Rental Tax	6,250	9,681	7,500	10,530	12,000	4,500	60%	
100-3050-1800. Rolling Stock Taxes	0	11	2	2	11	9	439%	
3050	994,850	835,562	916,502	817,411	1,037,511	121,009	13%	
100-3075-1000. Penalties & Int Misc Taxes & Licenses	1,500	417	600	456	600	0	0%	
3075	1,500	417	600	456	600	0	0%	
100-3100-1000. Harbor Development Certificate	3,000	300	1,500	0	1,500	0	0%	
100-3100-1050. Land Use/Conditional Use Application	3,500	4,000	3,500	0	3,500	(0)	0%	
100-3100-1060. Zoning Variance Advt & Mailing Fee	2,500	0	2,500	0	2,000	(500)	-20%	
100-3100-1070. Miscellaneous Planning/Zoning Fees	400	4,860	2,100	6,700	2,500	400	19%	
100-3100-1100. Historic Review Fees	8,000	7,600	8,000	1,550	8,000	(0)	0%	
100-3100-1110. Building Permits	63,000	82,191	63,000	72,380	70,000	7,000	11%	
100-3100-1150. Planning & Review Fees	2,500	5,400	2,500	4,700	4,000	1,500	60%	
100-3100-1160. Electrical Permits	3,500	7,821	4,500	7,466	5,000	500	11%	
100-3100-1200. Plumbing Permits	3,500	8,234	4,500	4,440	4,500	0	0%	
100-3100-1250. Mechanical Permits	3,500	7,951	4,500	4,969	4,500	0	0%	
100-3100-1260. Elevator Permits	300	868	550	554	500	(50)	-9%	
100-3100-1300. UST/AST Permit	350	250	350	400	400	50	14%	
100-3100-1350. Occupancy Permits, Temporary	400	800	800	1,200	1,000	200	25%	
100-3100-1360. Permit After Fact Admin Fee	300	1,850	1,000	300	1,000	0	0%	
100-3100-1400. Building Plan Review Fees	2,000	4,513	2,500	6,300	4,500	2,000	80%	
100-3100-1410. Shallow Well Permits	300	600	500	600	800	300	60%	
100-3100-1460. Erosion & Sediment Control Permit	1,000	4,350	1,000	3,860	1,500	500	50%	
100-3100-1470. Erosion & Sediment Plan Review Fee	360	720	360	300	300	(60)	-17%	
100-3100-1500. Demolition Permit	100	100	100	0	100	0	0%	
100-3100-1510. Gas Permit	750	1,811	1,000	1,409	1,000	0	0%	
100-3100-1550. Miscellaneous Plan/Review Fees	700	3,440	10,500	18,480	12,000	1,500	14%	
100-3100-1560. Fire Permit	500	817	500	779	700	200	40%	
100-3100-1570. Sign Permit	0	150	50	150	0	(50)	-100%	
100-3100-1600. Rental Inspections	5,000	8,050	5,000	6,400	6,000	1,000	20%	
3100	105,460	156,675	120,810	142,937	135,300	14,490	12%	

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100-3200-1600. Court Fines and Forfeitures	10,000	7,789	10,000	34,989	40,000	30,000	300%	
100-3200-1650. Code Enf Misc, Admin Fees/Fines Collected	300	5,365	300	2,405	350	50	17%	
100-3200-1660. Traffic & Parking Fines	500	720	500	540	700	200	40%	
100-3200-1700. E-Summons \$5 Fee-Future Software Purchase	1,000	517	1,000	3,811	4,500	3,500	350%	Not available for spending - reserved for future software purchase
100-3200-1710. Police Nexis Lexis	0	10	0	10	0	0	#DIV/0!	
3200	11,800	14,401	11,800	41,756	45,550	33,750	286%	
100-3300-1700. Interest on Bank Deposits	13,000	21,019	20,000	3,142	4,000	(16,000)	-80%	Snap account with old Bond Proceeds in FY2020 had higher interest. Rates currently low side
100-3300-1750. Dividends & Interest on Investments	7,000	5,505	6,000	419	7,500	1,500	25%	Will focus on finding better performing investments in FY22
3300	20,000	26,524	26,000	3,561	11,500	(14,500)	-56%	
100-3400-1750. Rental of Parks/Rec Property & Facility	0	225	75	100	250	175	233%	
100-3400-1800. Lease Revenue - Town Property Shanty 1%	26,000	19,899	24,000	20,372	24,000	0	0%	
100-3400-1810. Lease Revenue - Town Property, Water Tower	2,400	0	2,400	3,000	2,400	0	0%	
100-3400-1850. Lease Revenue - Town Property Southport	0	0	0	0	0	0	#DIV/0!	
3400	28,400	20,124	26,475	23,472	26,650	175	1%	
100-3500-1800. Sale of Surplus Equipment & Misc	0	915	0	0	0	0	#DIV/0!	
100-3500-1850. Library Service & Misc Fees	1,800	589	1,000	0	1,000	0	0%	
100-3500-1900. Recreation & Event Fees Collected	1,400	0	800	350	800	(0)	0%	
100-3500-1910. Sale of Maps, Plats, Surveys, Blueprints, Misc	0	0	0	0	0	0	#DIV/0!	
100-3500-1950. FOIA Service Fees	0	145	31	86	100	69	221%	
100-3500-1960. Credit 1%/Debit \$.25 Card Use Fee	1,500	1,238	5	5	0	(5)	-100%	Can no longer charge credit/debit card fees
100-3500-1970. DMV Stop Fee Collected	1,000	1,200	1,000	900	1,000	0	0%	
100-3500-2000. Sale of Town Real Property	70,000	85,100	0	0	0	0	#DIV/0!	
3500	75,700	89,187	2,836	1,341	2,900	64	2%	
100-3600-1000. Gifts and Donations-Private Sources-REC	0	0	0	0	0	0		
100-3600-2000. Gifts & Private Donations Police	0	0	0	0	0	0		
100-3600-3000. Gifts & Private Donations Library non-FOL	0	202	0	0	0	0		
100-3600-4000. Insurance Proceeds, Refund or Misc Rebate	0	2,959	0	1,263	0	0	#DIV/0!	
100-3600-5000. Surplus & Salvage Property Sale	5,000	0	0	0	1,200	1,200	#DIV/0!	
100-3600-6000. Appropriation From Fund Balance	0	0	184,498	0	0	(184,498)	-100%	FY21-\$6834K for harbor shortfall/\$177,664 GF shortfall
100-3600-9000. Gifts & Private Donations CCMS	0	0	0	0	0	0	#DIV/0!	
3600	5,000	3,161	184,498	1,263	1,200	(183,298)	-99%	
100-3650-1000. Credit/Debit Card Fee Revenue	0	0	0	0	0	0	#DIV/0!	
100-3650-1500. Recovery Misc. Costs - Finance	0	33	250	858	0	(250)	-100%	
100-3650-2000. Recovery - Police Property Loss & Misc.	0	50	0	0	0	0	#DIV/0!	

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100-3650-3000. Recovery, Misc.-Code Enf (mowing, demo, etc)		500	150	150	24,048	0	(150)	-100%	Regular recovery only, damage reimbursement, etc.
100-3650-4000. Recovery Public Works - Misc Damage		0	98	0	0	0	0	#DIV/0!	
100-3650-5000. Recovery (damage)-Parks & Rec		0	0	0	0	0	0	#DIV/0!	
100-3650-6000. Recovery Town Mgr-Misc		0	126	0	10,195	0	0	#DIV/0!	
100-3650-7000. Recovery - Retirement Forfeiture		0	0	0	0	0	0	#DIV/0!	
	3650	500	457	400	35,101	0	(400)		
100-3700-2200. Grant Gen Fund - USDA Rural Development		0	0	48,363	0	28,350	(20,013)		Annual purchase - 2 Police vehicles, one carried over from FY21 - was out of stock
	3700	0	0	48,363	0	28,350	(20,013)		
100-3750-1000. Rolling Stock Taxes		0	0	0	0	0	0	#DIV/0!	
100-3750-2000. Personal Prop. Tax Reimbursement- PPTRA		35,424	35,424	35,424	35,424	35,424	0	0%	
100-3750-3000. Local Sales and Use Taxes		53,000	52,478	55,000	50,671	63,000	8,000	15%	
	3750	88,424	87,901	90,424	86,095	98,424	8,000		
100-3800-1000. Assistance to Local Police Dept HB 599 - State		29,000	31,248	31,248	30,863	31,247	(1)	0%	
100-3800-2000. Grant - Criminal Justice Svd & Byrne & CaresSupl		1,000	927	1,000	720	1,000	0	0%	
100-3800-5000. Grant - Litter Prevention Grant (DEQ)		0	0	814	935	935	121	15%	
100-3800-6000. Grant - Miscellaneous/Other		0	0	7,460	0	7,460	(0)	0%	DHR CAMP training Grant for planning commission
100-3800-8000. Grant - Library Program Other		0	0	0	0	0	0	#DIV/0!	
	3800	30,000	32,175	40,522	32,518	40,642	120		
100-3850-1000. Grant - Budget Contribution from Northampton Cty		20,000	20,000	19,500	19,500	30,000	10,500	54%	Library Contribution from Northampton County
	3850	20,000	20,000	19,500	19,500	30,000	10,500		
100-3900-1000. Grant - VML Risk Management		4,000	0	4,000	0	4,000	0	0%	
100-3900-6000. Appropriation from Fund Balance		151,010	0	262,991	0	0	(262,991)	-100%	
	3900	155,010	0	266,991	0	4,000	(262,991)		
100-3950-2100. Loan Proceeds USDA Rural Devlpmnt		0	0	41,454	0	52,650	11,196		Annual purchase. 2 Police vehicles, one carried over from FY21 - was out of stock
	3950	0	0	41,454	0	52,650	11,196		
100-3975-1100. Miscellaneous Rev & NSF Fees-Gen Fund		0	1,777	1,126	2,166	2,250	1,124	100%	includes redemption of credit card points for holiday celebration
	3975	3,000	1,777	1,126	2,516	2,250	1,124		
General Fund Operations Revenue TOTAL		3,022,144	2,794,128	3,287,507	2,728,212	3,093,577	(180,355)		
General Fund Operations Revenue CORE Revenue Calculation		3,022,144	2,794,128	3,287,507	2,728,212	3,093,577			

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
EXPENSE:								
Legislative Dept								
100-4110-1200. PT Salaries & Wages Legislative	4,800	4,750	4,800	3,950	4,800	0	0%	
100-4110-2000. FICA Expense	367	386	367	321	367	0	0%	
100-4110-2100. SUI Expense	12	12	19	29	30	11	57%	
100-4110-2230. Worker's Comp	0	0	0	0	3	3	#DIV/0!	
100-4110-3025. Repair Maint & Inspect Contracted Svcs	4,000	775	1,600	0	1,800	200	13%	\$1K misc repairs civic cneter 800 election board
100-4110-3430. IT, Software, Scan & Website Services	150	729	150	1	300	150	100%	IT services
100-4110-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
100-4110-3500. Advertising Services	4,000	2,018	4,000	1,132	3,200	(800)	-20%	6 misc public hrgs & budget ad
100-4110-5040. Phone Service, Landline & Wireless	516	445	1,280	340	500	(780)	-61%	
100-4110-5050. Internet & Cable Services	0	87	427	691	1,080	653	153%	Spectrum Internet at Civic Center
100-4110-5080. Lease, Bldgs & Property	0	0	0	0	0	0	#DIV/0!	
100-4110-5200. Travel-Mileage, Parking & Tolls	2,500	817	1,800	0	2,350	550	31%	VML Leg Day,VML Conf, Mayor's Conf, Inst for Local Govt Officials
100-4110-5210. Travel-Lodging & Meals	6,000	1,232	6,200	1,023	7,425	1,225	20%	VML Conf, Mayor's Conf, Local Govt Officials, water/candy, meals for mtgs, Retreat meals
100-4110-5220. Conference	4,100	1,070	3,600	30	4,300	700	19%	VML Leg Day,VML Conf, Mayor's Conf, Inst for Local Govt Officials
100-4110-5230. Education	1,700	0	1,200	0	1,200	0	0%	consultant/facilitator
100-4110-5240. Books & Subscriptions	0	0	0	0	0	0	#DIV/0!	
100-4110-5250. Dues & Memberships	0	0	0	0	0	0	#DIV/0!	
100-4110-5310. Insurance, Public Official Liability	6,076	6,076	6,044	6,195	6,587	543	9%	misc iPad supplies, binders, etc
100-4110-6000. Office Supplies	600	854	700	511	700	0	0%	
100-4110-6125. Departmental Equipment & Supplies	3,000	1,519	1,225	625	4,300	3,075	251%	new chairs for TC, special election costs
100-4110-6150. Comptr, Sftware & Electronics < \$5,000	160	178	1,370	897	4,670	3,300	241%	Dropbox, iCloud, apps for iPads, replacement ipads & cases for all
100-4110-6225. Repair & Maintenance Supplies Legislative	0	0	0	0	0	0	#DIV/0!	
4110. TOTAL LEGISLATIVE	37,982	20,950	34,782	15,746	43,612	8,830		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Clerk Dept								
100-4112-1000. Regular Salaries & Wages Town Clerk	96,816	98,685	75,576	64,241	62,200	(13,376)	-18%	T Outten to Planning dept
100-4112-1100. Regular Salaries & Wages OT Town Clerk	1,805	0	0	0	0	0	#DIV/0!	
100-4112-2000. FICA Expense	7,545	7,301	5,782	4,184	4,758	(1,023)	-18%	
100-4112-2100. SUI Expense	40	37	32	86	66	34	107%	
100-4112-2200. Retirement-ER VRS & ICMA-RC Contribution	5,799	5,804	4,519	3,608	3,720	(800)	-18%	
100-4112-2210. Life Insurance	1,268	1,268	1,013	793	833	(179)	-18%	
100-4112-2220. Disability Insurance, LTD & STD	757	534	604	360	478	(126)	-21%	
100-4112-2230. Worker's Comp	103	103	50	130	38	(12)	-25%	
100-4112-2300. Health Insurance	7,880	6,707	6,675	6,094	500	(6,175)	-93%	
100-4112-2310. Dental Insurance	873	926	713	538	591	(121)	-17%	
100-4112-2320. Vision Insurance	91	99	91	68	91	0	0%	
100-4112-2325. AFLAC Insurance Premiums - Town portion	0	0	0	0	0	0	#DIV/0!	
100-4112-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4112-2345. Employee/Volunteer Testing	0	0	0	0	0	0	#DIV/0!	
100-4112-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4112-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
100-4112-3020. Maint Svc Contracts - Annual	5,150	1,120	1,000	0	600	(400)	-40%	Carlson Group annual fee
100-4112-3025. Repair Maint & Inspect Contracted Svcs	2,000	1,810	2,000	0	2,000	(0)	0%	Shredding svc/2 x yr (one is at Cape Charles Day)
100-4112-3030. Lease - Storage	0	0	0	0	0	0	#DIV/0!	
100-4112-3430. IT, Software, Scan & Website Services	4,250	3,764	5,950	5,287	5,600	(350)	-6%	Municipal one, Carlson Group, Inversa Minds
100-4112-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
100-4112-3500. Advertising Services	0	0	0	0	0	0	#DIV/0!	
100-4112-5040. Phone Service, Landline & Wireless	1,140	1,140	1,140	795	780	(360)	-32%	
100-4112-5050. Internet & Cable Services	0	0	0	0	0	0	#DIV/0!	
100-4112-5110. Lease, Office Equipment	4,620	2,864	2,000	420	0	(2,000)	-100%	Moved to Tmgr dept
100-4112-5200. Travel-Mileage, Parking & Tolls	3,050	533	350	0	1,350	1,000	286%	VMCA teaching, VMCA Exec Committee mtgs, 2 x conferences
100-4112-5210. Travel-Lodging & Meals	4,500	1,154	1,000	0	1,300	300	30%	2 x conference + VMCA institute, teaching
100-4112-5220. Conference	2,600	1,410	600	0	850	250	42%	IIMC Region 2 conf/VMCA
100-4112-5230. Education	2,060	867	595	647	0	(595)	-100%	
100-4112-5240. Books & Subscriptions	2,550	1,340	2,350	3,366	8,350	6,000	255%	ESN, incr volume Municode updates to include zoning, newsletters
100-4112-5250. Dues & Memberships	1,200	1,445	750	779	500	(250)	-33%	
100-4112-5260. Employee Testing & Certification	0	0	0	0	0	0	#DIV/0!	
100-4112-6000. Office Supplies	1,250	2,297	1,300	815	1,300	0	0%	
100-4112-6150. Comptr, Sftware & Electronics < \$5,000	2,225	2,499	1,400	95	250	(1,150)	-82%	Adobe Pro subscription
4112.TOTAL TOWN CLERK	159,573	143,707	115,490	92,306	96,156	(19,334)		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Town Manager Dept								
100-4121-1000. Regular Salaries & Wages-Town Manager	95,001	127,438	100,000	80,779	105,000	5,000	5%	Increase per contract, no COLA
100-4121-1200. PT Salaries & Wages Town Mgr	23,429	25,794	23,429	24,422	25,012	1,583	7%	
100-4121-1600. Bonus & Increase Pool Gen Fund	0	0	0	0	0	0	#DIV/0!	
100-4121-1800. Allocated Wages	(14,250)	(14,250)	(15,000)	(12,500)	(15,750)	(750)	5%	10% To Utility fund and 5% to Harbor Fund
100-4121-1900. Personnel Lapse Allowance	(10,000)	0	0	0	0	0	#DIV/0!	
100-4121-2000. FICA Expense	9,060	11,694	9,442	8,071	9,946	504	5%	
100-4121-2100. SUI Expense	40	55	64	109	133	69	108%	
100-4121-2200. Retirement-ER VRS & ICMA-RC Contribution	5,691	5,294	5,980	4,631	6,279	299	5%	
100-4121-2210. Life Insurance	1,245	1,157	1,340	1,005	1,407	67	5%	
100-4121-2220. Disability Insurance, LTD & STD	714	460	750	431	786	36	5%	
100-4121-2230. Worker's Comp	123	123	131	86	128	(3)	-2%	
100-4121-2300. Health Insurance	7,380	6,488	8,010	5,308	6,760	(1,250)	-16%	
100-4121-2310. Dental Insurance	291	277	285	214	285	0	0%	
100-4121-2320. Vision Insurance	0	0	0	0	0	0	#DIV/0!	
100-4121-2325. AFLAC Insurance Premiums - Town portion	0	517	0	0	0	0	#DIV/0!	
100-4121-2340. Employee Assist Program	0	122	240	179	250	10	4%	For all town employees
100-4121-2345. Employee/Volunteer Testing	0	60	0	0	120	120	#DIV/0!	In house drug testing
100-4121-2350. Relocation Assistance	0	4,000	4,000	0	0	(4,000)	-100%	
100-4121-2360. Staff & Volunteer Appreciation	2,000	2,473	4,000	954	4,000	0	0%	Board & Volunteer apprec ; staff Christmas celebration partly funded w/credit card pts
100-4121-2800. Allocated Benefits	(3,406)	(3,406)	(3,617)	(3,014)	(3,552)	65	-2%	10% To Utility fund and 5% to Harbor Fund
100-4121-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
100-4121-3020. Maint Svc Contracts - Annual	0	0	0	0	0	0	#DIV/0!	
100-4121-3025. Repair Maint & Inspect Contracted Svcs	0	315	3,500	663	7,200	3,700	106%	2 Savin Copier/Printers (annual B&W base contract, color/B&W overages-FY21 overbudget)-adding in shared Finance copier
100-4121-3400. Legal Services TM	40,000	81,125	80,000	83,201	100,000	20,000	25%	misc legal, (Employment suit #2, etc.)
100-4121-3401. Legal Services Finance	0	2,287	1,100	493	1,500	400	36%	Collections, most of which are recovered upon debt collection
100-4121-3410. Management Consulting	2,500	35,126	125,000	15,636	20,000	(105,000)	-84%	PPEA study in FY21, moved to special activity fund
100-4121-3420. Engineering & Architect Svcs Gen Fund	25,000	27,000	22,500	2,625	25,000	2,500	11%	
100-4121-3430. IT, Software, Scan & Website Services	7,650	16,225	8,000	2,823	7,500	(500)	-6%	website hosting, misc IT expenses
100-4121-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
100-4121-3500. Advertising Services	500	6,299	1,000	153	1,500	500	50%	misc adds
100-4121-4015. Grant Exp - Town Match Arts Enter	5,000	5,000	4,500	4,500	5,000	500	11%	NEA Grant - 4500 required, have given 5000 until FY21
100-4121-4025. Grant Exp - Town Support Fire Dept	35,000	35,000	35,000	35,000	25,000	(10,000)	-29%	FY20 and FY21 paid addt'l \$10k for turnout gear
100-4121-4040. Grant Exp - Star Transit Support	0	0	0	0	0	0	#DIV/0!	
100-4121-4045. Grant Exp - Cape Charles Musm & Welcm Cntr	5,000	5,000	500	0	5,000	4,500	900%	Requested for Museum docent exp
100-4121-4050. Grant Exp - Eastern Shore Tourism Comm.	5,000	5,000	5,000	5,000	5,000	(0)	0%	Contribution and cost of the light box highlighting the town
100-4121-4060. Grant Exp - Local Arts, GEAR, Harbor for the Arts	5,000	5,000	0	0	5,000	5,000	#DIV/0!	Experimental Film Virginia, requested \$10K

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
100-4121-4065. Grant Exp - Randy Custis Mmrl Fund, Youth Sports	0	0	0	0	0	0	#DIV/0!	
100-4121-4070. Grant Exp - VML Risk Mngmnt Grant Exp	4,000	0	4,000	3,118	4,000	0	0%	project TBD
100-4121-4100. Grant Exp - Community Support	2,951	0	0	0	5,000	5,000	#DIV/0!	YMCA requesting \$25K each year for 3 years
100-4121-4200. Fireworks	15,000	0	15,000	0	15,000	0	0%	
100-4121-4210. Cape Charles Main Street	100,000	86,000	75,000	56,250	80,000	5,000	7%	Requested \$80k
100-4121-4220. Marketing - Social Media & Website	0	0	0	0	0	0	#DIV/0!	
100-4121-4230. Marketing - Printed Materials	0	0	0	0	0	0	#DIV/0!	
100-4121-5000. Tax Refund - Prior Year, (RE, PP, BPOL, MISC)	4,000	891	2,000	(305)	2,000	(0)	0%	Late exonerations
100-4121-5005. Refund - Misc. Fees	100	500	1,000	300	1,000	0	0%	Primarily returned permit fees, project canceled
100-4121-5010. Refund - Tourism Zone BPOL	3,500	341	3,500	0	2,000	(1,500)	-43%	
100-4121-5020. Refund - Tourism Zone Real & Business Property Tax	5,000	0	5,000	0	2,000	(3,000)	-60%	
100-4121-5030. Refund - Tourism Zone Permit Fees	6,000	0	6,000	0	4,000	(2,000)	-33%	
100-4121-5040. Phone Service, Landline & Wireless	7,000	6,547	9,000	5,061	10,000	1,000	11%	New carrier, and T Mgr phone
100-4121-5050. Internet & Cable Services	0	541	720	507	1,550	830	115%	Munic Center internet
100-4121-5070. Postage	6,000	5,440	7,000	4,802	8,000	1,000	14%	Increased postage costs
100-4121-5080. Lease, Bldgs & Property	1,810	2,747	2,350	3,193	0	(2,350)	-100%	use 5090 account for ROW
100-4121-5090. Lease, Right of Way	1,020	0	1,050	0	6,200	5,150	490%	Beach, ROW Golf cart path, harbor crossing, restroom pad & Parking lot
100-4121-5100. Lease, Vehicles & Equipment	0	0	0	0	0	0	#DIV/0!	
100-4121-5110. Lease, Office Equipment	3,300	2,430	6,500	5,443	6,800	300	5%	postage machine (825/qtr); 2 copier/printers (250/mo)\$400 pp lease taxes
100-4121-5200. Travel-Mileage, Parking & Tolls	500	179	400	0	1,070	670	168%	VML, ICMA
100-4121-5210. Travel-Lodging & Meals	500	689	1,400	0	2,050	650	46%	VML, ICMA
100-4121-5220. Conference	0	55	950	30	1,150	200	21%	VML, ICMA
100-4121-5230. Education	0	197	125	125	0	(125)	-100%	
100-4121-5240. Books & Subscriptions	0	0	0	0	0	0	#DIV/0!	
100-4121-5250. Dues & Memberships	1,000	1,267	1,037	737	2,200	1,163	112%	VML, add ICMA
100-4121-5300. Insurance, Property & General Liability	31,396	31,396	32,229	30,927	45,305	13,076	41%	Increased property values, audited and updated to add restroom
100-4121-5310. Insurance, Public Official Liability	0	0	0	0	0	0	#DIV/0!	
100-4121-6000. Office Supplies	7,000	5,325	7,000	5,827	8,000	1,000	14%	Add masks, sanitizer spls, TMGR printer
100-4121-6150. Comptr, Sftware & Electronics < \$5,000	1,400	3,504	900	6,009	6,750	5,850	650%	\$6000,MS 365 for all (emails & full version) TMgr printer & periph \$750
100-4121-6175. Vehicles & Powered Equipment Fuel - Admin Vehicle	1,000	229	800	0	600	(200)	-25%	
100-4121-6200. Vehicles & Powered Equip.Supplies & Svcs.	1,000	1,675	2,000	0	2,000	(0)	0%	Admin vehicle
100-4121-6900. Contingency Fund Exp Gen Fund	35,000	0	40,000	0	50,000	10,000	25%	Includes Code enf. actions that may occur, police acad costs, fireworks if addtl costs
100-4121-xxxx. Transfer to Fund Balance, Excess Revenue	352,872	0	0	0	0	0	#DIV/0!	
100-4121-8501. Transfer Funds to Water/Sewer Fund	0	0	0	0	0	0	#DIV/0!	
100-4121-8510. Transfer Funds to Harbor Fund	0	1,953,072	110,101	102,605	0	(110,101)	-100%	historically for harbor debt service, now using debt service fund
100-4121-8110. Transfer Funds to Capital Projects Fund	81,071	0	203,654	56,399	185,615	(18,039)	-9%	Min of 6% of operations revenue, see new capital Proj fund notes
100-4121-8120. Transfer Funds to Debt Service Fund	151,010	155,735	153,070	126,674	258,614	105,545	69%	GF and Harbor debt service for FY2022
100-4121-8130. Transfer Funds to Special Activities Fund	0			0	0	0	#DIV/0!	
4121. TOTAL TOWN MANAGER	1,074,997	2,650,432	1,116,941	668,470	1,059,408	(57,533)		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Treasurer Dept								
100-4124-1000. Regular Salaries & Wages-Finance	184,180	196,257	192,124	155,729	249,168	57,044	30%	2% COLA & Requesting new full time experienced Project/Finance accountant
100-4124-1100. Regular Salaries & Wages OT Finance	1,396	246	791	305	837	46	6%	
100-4124-1200. PT Salaries & Wages Finance	0	0	0	0	0	0	#DIV/0!	
100-4124-1300. PT Salaries & Wages OT Fin	0	0	0	0	0	0	#DIV/0!	
100-4124-1800. Allocated Wages	(16,737)	(16,283)	(16,281)	(13,569)	(16,762)	(481)	3%	10% treas to P Utilities & 3% to harbor, accountant 10% to P Utilities & 10% to Harbor
100-4124-2000. FICA Expense	13,933	12,025	14,758	11,806	19,125	4,367	30%	
100-4124-2100. SUI Expense	80	91	128	247	332	204	159%	
100-4124-2200. Retirement-ER VRS & ICMA-RC Contribution	10,884	11,013	11,302	8,736	14,714	3,411	30%	
100-4124-2210. Life Insurance	2,380	2,410	2,533	1,905	3,297	764	30%	
100-4124-2220. Disability Insurance, LTD & STD	1,428	1,028	1,480	864	1,921	441	30%	
100-4124-2230. Worker's Comp	192	192	128	126	152	24	19%	
100-4124-2300. Health Insurance	26,240	21,369	32,040	23,705	33,802	1,762	5%	
100-4124-2310. Dental Insurance	1,164	1,206	1,140	855	1,425	285	25%	
100-4124-2320. Vision Insurance	91	68	0	0	0	0	#DIV/0!	
100-4124-2325. AFLAC Insurance Premiums - Town portion	0	581	0	0	0	0	#DIV/0!	
100-4124-2330. Benefits Adminstn Fees	2,225	2,317	2,500	2,368	3,100	600	24%	FSA administration cost increase
100-4124-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4124-2345. Employee/Volunteer Testing	0	0	0	0	0	0	#DIV/0!	
100-4124-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4124-2800. Allocated Benefits	(5,188)	(5,117)	(5,323)	(4,436)	(4,997)	326	-6%	10% treas to P Utilities & 3% to harbor, accountant 10% to P Utilities & 10% to Harbor
100-4124-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
100-4124-3020. Maint Svc Contracts - Annual	10,100	8,551	10,275	9,864	11,800	1,525	15%	Southern Software FMS, Meals & Lodging Module, And Analytics
100-4124-3430. IT, Software, Scan & Website Services	450	1,591	1,075	594	1,075	0	0%	Inversa Minds & misc.
100-4124-3500. Advertising Services	480	142	480	0	600	120	25%	Expanded recruiting strategies
100-4124-3600. Payroll Processing & Timekeeping	7,250	6,844	8,200	6,950	8,800	600	7%	slight cost increase, first one in five years
100-4124-3700. Auditor & Accountant Services	25,675	25,275	26,000	0	26,000	(0)	0%	
100-4124-3710. Collections Services & DMV Fees	1,000	625	1,000	300	1,000	0	0%	
100-4124-3730. Bank Service Charges	325	672	3,500	3,164	3,800	300	9%	AU Bank fees no longer comp
100-4124-3740. Merchant Service Charges	4,500	6,018	6,400	5,046	6,400	0	0%	
100-4124-3750. Late Fees & Fines	150	58	150	35	150	0	0%	
100-4124-3760. Cash Short & Over Finance	0	2	0	20	0	0	#DIV/0!	
100-4124-5040. Phone Service, Landline & Wireless	360	938	780	990	2,340	1,560	200%	Add another employee and Jodi data
100-4124-5110. Lease, Office Equipment	1,174	1,169	1,200	1,130	1,230	30	3%	credit card machines
100-4124-5200. Travel-Mileage, Parking & Tolls	328	361	1,017	85	527	(490)	-48%	5 employees HR/payroll/TAV certification classes
100-4124-5210. Travel-Lodging & Meals	1,068	722	1,480	114	1,783	303	20%	5 employees HR/payroll/TAV certification classes
100-4124-5220. Conference	500	125	1,350	0	845	(505)	-37%	5 employees HR/payroll/TAV certification classes
100-4124-5230. Education	1,879	1,758	815	644	2,635	1,820	223%	5 employees HR/payroll/TAV certification classes

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
100-4124-5240. Books & Subscriptions	0	150	150	150	150	0	0%	tax statistics publication
100-4124-5250. Dues & Memberships	510	484	600	610	700	100	17%	TAV/VA GFOA & IPMA and SHRM for HR
100-4124-5260. Employee Testing & Certification	0	0	0	0	0	0	#DIV/0!	
100-4124-5340. Licensing	0	0	0	0	0	0	#DIV/0!	
100-4124-5350. Fines & Penalties	0	0	0	0	0	0	#DIV/0!	
100-4124-6000. Office Supplies	4,000	3,150	4,000	2,465	4,000	0	0%	
100-4124-6150. Comptr, Sftware & Electronics < \$5,000	1,300	1,600	1,100	0	0	(1,100)	-100%	
4124. TOTAL TREASURER	283,318	287,640	306,892	220,803	379,949	73,057		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Police Dept								
100-4310-1000. Regular Salaries & Wages-Police	268,417	259,345	308,818	255,768	319,895	11,077	4%	
100-4310-1100. Regular Salaries & Wages OT Police	5,000	1,791	2,000	2,902	4,000	2,000	100%	court hours and summer holidays
100-4310-1200. Part Time Wages Police (COVID related)	0	651	16,681	16,681	0	(16,681)	-100%	
100-4310-2000. FICA Expense	20,916	19,244	25,042	20,291	24,778	(264)	-1%	
100-4310-2100. SUI Expense	120	129	224	422	465	241	107%	
100-4310-2200. Retirement-ER VRS & ICMA-RC Contribution	15,368	14,865	17,734	13,278	18,382	648	4%	
100-4310-2210. Life Insurance	3,361	3,490	3,974	2,975	4,119	145	4%	
100-4310-2220. Disability Insurance, LTD & STD	2,027	1,902	2,344	1,826	2,422	78	3%	
100-4310-2230. Worker's Comp	8,916	8,911	8,895	9,030	9,776	881	10%	
100-4310-2300. Health Insurance	44,280	33,938	56,070	36,008	41,062	(15,008)	-27%	
100-4310-2310. Dental Insurance	1,747	1,590	1,995	1,427	1,710	(285)	-14%	
100-4310-2320. Vision Insurance	0	0	0	0	0	0	#DIV/0!	
100-4310-2325. AFLAC Insurance Premiums - Town portion	0	1,163	0	0	0	0	#DIV/0!	
100-4310-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4310-2345. Employee/Volunteer Testing	0	0	100	0	0	(100)	-100%	
100-4310-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4310-3000. Contract Labor	0	0	0	100	0	0	#DIV/0!	
100-4310-3430. IT, Software, Scan & Website Services	2,000	3,370	1,600	480	2,875	1,275	80%	\$1275 per year for RMS annual software maintenance
100-4310-3440. Interpreter Services	0	0	0	0	0	0	#DIV/0!	
100-4310-3500. Advertising Services	0	75	0	0	0	0	#DIV/0!	
100-4310-4070. Grant - VML Risk Management Expense	0	0	0	0	0	0	#DIV/0!	
100-4310-4080. Grant Exp - DCJS Byrne	1,000	976	1,000	0	1,000	0	0%	
100-4310-4150. Grant Exp - Police Other	0	0	0	6,021	4,500	4,500	#DIV/0!	E-summons reserve for software purchase
100-4310-5040. Phone Service, Landline & Wireless	4,820	2,902	5,460	2,219	6,000	540	10%	add 7th office phone
100-4310-5200. Travel-Mileage, Parking & Tolls	510	398	51	173	513	462	904%	
100-4310-5205. Travel-Mileage, Parking & Tolls - Pol. Acad.	714	0	0	0	0	0	#DIV/0!	
100-4310-5210. Travel-Lodging & Meals	1,510	0	500	0	500	(0)	0%	
100-4310-5215. Travel-Lodging & Meals - Pol. Acad.	1,040	0	0	0	0	0	#DIV/0!	
100-4310-5220. Conference	0	0	0	0	0	0	#DIV/0!	
100-4310-5230. Education	3,000	2,004	2,500	2,334	2,500	0	0%	Annual Newport news Academy fees
100-4310-5240. Books & Subscriptions	200	0	200	0	200	(0)	0%	
100-4310-5310. Insurance, Public Official Liability	4,808	4,808	4,783	4,902	2,680	(2,103)	-44%	
100-4310-5330. Insurance, LODA	0	4,804	5,605	5,605	5,605	0	0%	
100-4310-6000. Office Supplies	2,000	2,750	2,000	1,925	2,500	500	25%	
100-4310-6050. Uniforms Expense	5,880	10,013	6,000	2,728	6,000	0	0%	
100-4310-6125. Departmental Supplies & Equipment - Police	9,000	6,125	9,000	6,116	9,000	0	0%	
100-4310-6150. Comptr, Sftware & Electronics < \$5,000	4,100	4,630	2,600	0	2,600	(0)	0%	Replace 2 toughbook laptops
100-4310-6175. Vehicles & Powered Equipment Fuel	17,000	12,699	18,000	9,513	16,000	(2,000)	-11%	per usage history
100-4310-6200. Vehicle & Powered Equip. Supplies & Svcs	9,000	9,562	8,000	7,758	8,500	500	6%	
100-4310-6225. Repair & Maintenance Supplies Police	1,500	550	1,500	336	1,000	(500)	-33%	
100-4310-7070. Vehicles & Equipment	0	0	38,940	8	81,000	42,060	108%	Annual purchase - 2 Police vehicles, one carried over from FY21 - was out of stock
4310. TOTAL POLICE	438,384	412,707	551,616	410,825	579,582	27,966		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Code Enforcement Dept								
100-4340-1000. Regular Salaries & Wages-Code Enforcement	94,314	95,080	95,364	77,041	98,971	3,607	4%	
100-4340-1100. Regular Salaries & Wages OT Code Enf	0	0	0	0	1,020	1,020	#DIV/0!	
100-4340-2000. FICA Expense	7,215	7,308	7,295	5,694	7,649	354	5%	
100-4340-2100. SUI Expense	40	37	64	116	133	69	108%	
100-4340-2200. Retirement-ER VRS & ICMA-RC Contribution	5,712	5,712	5,703	4,277	5,918	216	4%	
100-4340-2210. Life Insurance	1,249	1,249	1,278	958	1,326	48	4%	
100-4340-2220. Disability Insurance, LTD & STD	746	532	746	434	772	26	3%	
100-4340-2230. Worker's Comp	600	600	409	407	441	32	8%	
100-4340-2300. Health Insurance	7,880	6,445	10,680	5,308	7,260	(3,420)	-32%	
100-4340-2310. Dental Insurance	582	603	570	428	570	0	0%	
100-4340-2320. Vision Insurance	91	99	91	68	91	0	0%	
100-4340-2325. AFLAC Insurance Premiums - Town portion	0	0	0	0	0	0	#DIV/0!	
100-4340-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4340-2345. Employee/Volunteer Testing	0	0	0	0	0	0	#DIV/0!	
100-4340-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4340-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
100-4340-3010. Vehcl & Equip Repairs, Supplies DONOTUSE	0	0	0	0	0	0	#DIV/0!	
100-4340-3020. Maint Svc Contracts - Annual	0	0	0	26	800	800	#DIV/0!	maintenance contract for copier/printer
100-4340-3025. Repair Maint & Inspect Contracted Svcs-Mowing/Demo	4,000	3,950	4,000	300	5,400	1,400	35%	
100-4340-3430. IT, Software, Scan & Website Services	3,000	1,185	4,000	1,347	3,600	(400)	-10%	IT support, Carlson group scanning \$480, \$1410 annual BS&A maint , no longer renting scanner few months
100-4340-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
100-4340-3500. Advertising Services	0	0	0	220	500	500	#DIV/0!	
100-4340-3760. Cash Short & Over Code Enf	0	0	0	(0)	0	0	#DIV/0!	
100-4340-5040. Phone Service, Landline & Wireless	780	960	780	645	1,140	360	46%	
100-4340-5110. Lease, Office Equipment	0	0	0	0	1,000	1,000	#DIV/0!	new wide format scanner/printer shared with planner
100-4340-5200. Travel-Mileage, Parking & Tolls	600	68	600	0	600	0	0%	
100-4340-5210. Travel-Lodging & Meals	600	363	600	37	600	0	0%	
100-4340-5220. Conference	0	0	0	0	0	0	#DIV/0!	
100-4340-5230. Education	1,000	1,254	1,300	404	1,000	(300)	-23%	
100-4340-5240. Books & Subscriptions	1,000	518	1,000	150	1,000	0	0%	
100-4340-5250. Dues & Memberships	500	650	800	210	500	(300)	-38%	
100-4340-5260. Employee Testing & Certification	0	0	0	0	0	0	#DIV/0!	
100-4340-5300. Insurance, Property & General Liability	0	0	0	0	0	0	#DIV/0!	
100-4340-6000. Office Supplies	1,000	257	1,500	1,119	1,900	400	27%	Additional for new shared wide format printer supplies
100-4340-6075. Hand Tools, & Small Equipment	0	0	0	0	0	0	#DIV/0!	
100-4340-6150. Comptr, Sftware & Electronics < \$5,000	0	1,116	0	0	1,000	1,000	#DIV/0!	
100-4340-6175. Vehicles & Powered Equipment Fuel	725	853	725	639	850	125	17%	
100-4340-6200. Vehicle & Powered Equip. Supplies & Svcs	200	85	1,000	0	800	(200)	-20%	
4340. TOTAL CODE ENFORCEMENT	131,835	128,922	138,505	99,829	144,843	6,338		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Public Works Dept								
100-4430-1000. Regular Salaries & Wages-Public Works	148,882	154,331	154,882	112,281	165,460	10,578	7%	
100-4430-1100. Regular Salaries & Wages OT Pub Works	750	1,269	18,750	7,947	18,750	0	0%	
100-4430-1200. PT Salaries & Wages Pub Works COVID related	0	0	0	0	0	0	#DIV/0!	
100-4430-1300. PT Salaries & Wages OT Pub Works	0	0	0	0	0	0	#DIV/0!	
100-4430-1400. Seasonal Wages	0	0	0	12,851	24,040	24,040	#DIV/0!	Add 2 seasonal workers
100-4430-1500. Seasonal Wages OT	0	0	0	0	0	0	#DIV/0!	
100-4430-2000. FICA Expense	13,141	11,082	13,283	11,156	15,931	2,648	20%	
100-4430-2100. SUI Expense	107	97	160	341	465	305	191%	
100-4430-2200. Retirement-ER VRS & ICMA-RC Contribution	10,244	9,931	9,262	6,264	9,895	633	7%	
100-4430-2210. Life Insurance	2,240	2,172	2,075	1,376	2,217	142	7%	
100-4430-2220. Disability Insurance, LTD & STD	1,411	981	1,265	665	1,341	76	6%	
100-4430-2230. Worker's Comp	4,693	5,461	4,439	3,516	4,779	340	8%	
100-4430-2300. Health Insurance	31,253	24,603	34,710	20,428	27,541	(7,169)	-21%	
100-4430-2310. Dental Insurance	1,968	1,978	1,710	988	1,731	21	1%	
100-4430-2320. Vision Insurance	122	99	91	68	91	0	0%	
100-4430-2325. AFLAC Insurance Premiums - Town portion	0	926	0	0	0	0	#DIV/0!	
100-4430-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4430-2345. Employee/Volunteer Testing	0	0	180	0	0	(180)	-100%	done in house
100-4430-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4430-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
100-4430-3010. Vehcl & Equip Repairs, Supplies	0	0	0	0	0	0	#DIV/0!	
100-4430-3020. Maint Svc Contracts	2,500	2,092	2,500	781	2,500	0	0%	HVAC/fire extinguishers
100-4430-3025. Repair Maint & Inspect Contracted Svcs	0	350	0	0	0	0	#DIV/0!	
100-4430-3030. Lease - Storage	0	0	0	0	0	0	#DIV/0!	
100-4430-3040. Grounds Maintenance	70,000	78,309	48,435	53,161	30,000	(18,435)	-38%	Central Park & bed maintenance. Mowing done by PW staff
100-4430-3050. Waste Removal	200	0	0	0	0	0	#DIV/0!	
100-4430-3060. Landfill Disposal	2,000	1,615	2,000	3,213	3,500	1,500	75%	
100-4430-3070. Mosquito & Pest Control	8,100	4,280	8,500	0	8,500	0	0%	
100-4430-3200. Cleaning and Janitorial Services	7,500	6,575	0	0	5,000	5,000	#DIV/0!	Cleaning civic center and muni center 1 x per week.
100-4430-3430. IT, Software, Scan & Website Services	300	560	2,000	599	2,000	(0)	0%	Computer training for staff
100-4430-3500. Advertising Services	250	186	250	0	500	250	100%	
100-4430-4030. Grant Exp - Nrthmptn Cty Tourism Infrast.	0	0	0	0	0	0	#DIV/0!	
100-4430-4070. Grant Exp - VML Risk Mngmnt Grant Exp	0	0	0	0	0	0	#DIV/0!	
100-4430-4090. Grant Exp - Litter Prevention	0	0	0	0	0	0	#DIV/0!	
100-4430-5010. Electric Service	46,000	47,651	50,000	36,878	51,000	1,000	2%	inflation (2020 mild winter)
100-4430-5020. Propane & Fuel Oil Exp	1,500	1,111	3,000	3,109	4,000	1,000	33%	PW heaters were installed mid-winter
100-4430-5040. Phone Service, Landline & Wireless	2,500	2,102	2,500	1,395	2,300	(200)	-8%	65/mox1 + \$30/x4
100-4430-5050. Internet & Cable Services	0	0	600	0	1,000	400	67%	Spectrum
100-4430-5080. Lease, Bldgs & Property	0	0	0	0	0	0	#DIV/0!	
100-4430-5100. Lease, Vehicles & Equipment	2,500	1,026	2,500	0	2,500	0	0%	beach tents
100-4430-5110. Lease, Office Equipment	0	0	0	0	0	0	#DIV/0!	
100-4430-5200. Travel-Mileage, Parking & Tolls	200	267	500	65	500	(0)	0%	training
100-4430-5210. Travel-Lodging & Meals	300	0	500	0	500	(0)	0%	
100-4430-5220. Conference	0	0	0	0	0	0	#DIV/0!	

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
100-4430-5230. Education	400	194	400	815	400	0	0%	
100-4430-5240. Books & Subscriptions	100	0	100	0	100	0	0%	
100-4430-5250. Dues & Memberships	0	0	0	0	0	0	#DIV/0!	
100-4430-5260. Employee Testing & Certification	200	230	225	0	225	0	0%	
100-4430-5300. Insurance, Property & General Liability	0	0	0	0	0	0	#DIV/0!	
100-4430-5340. Licensing	0	0	0	0	0	0	#DIV/0!	
100-4430-5350. Fines & Penalties	0	0	0	0	0	0	#DIV/0!	
100-4430-6000. Office Supplies	650	816	800	1,169	800	(0)	0%	
100-4430-6025. Janitorial & Kitchen Supplies	2,500	5,807	6,500	5,547	6,500	(0)	0%	Public restrooms & handwashing stations
100-4430-6050. Uniforms Expense	900	798	1,000	209	1,000	0	0%	
100-4430-6075. Hand Tools, & Small Equipment	1,000	4,123	5,000	824	1,000	(4,000)	-80%	
100-4430-6080. Safety Equipment	250	114	1,000	490	500	(500)	-50%	OSHA compliance
100-4430-6150. Comptr, Sftware & Electronics < \$5,000	200	1,783	850	0	0	(850)	-100%	
100-4430-6175. Vehicles & Powered Equipment Fuel	13,000	10,002	13,000	4,466	13,000	0	0%	
100-4430-6200. Vehicle & Powered Equip. Supplies & Svcs	14,000	8,349	14,000	3,048	7,000	(7,000)	-50%	Ralph B - in-house work reduces costs
100-4430-6225. Repair & Maintenance Supplies Public Works	58,000	59,213	74,600	42,539	74,600	(0)	0%	Parking lot maintenance (gravel) moved here.
100-4430-6275. Beach Maint. & Safety Supplies & Svcs	30,000	30,931	50,000	6,839	50,000	(0)	0%	
4430. TOTAL PUBLIC WORKS	479,860	481,414	531,567	343,030	541,166	9,599		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Community Relations Dept								
100-4710-1000. Regular Salaries & Wages-Recreation	45,943	48,260	45,943	37,288	46,862	919	2%	
100-4710-1100. Regular Salaries & Wages OT Recreation	221	670	994	943	2,034	1,040	105%	
100-4710-1200. PT Salaries - Recreation	0	215	1,000	0	0	(1,000)	-100%	Move to seasonal
100-4710-1400. Seasonal Wages Rec	0	2,003	8,153	8,213	8,500	347	4%	Using Seasonal employee vs. PT for event help
100-4710-1500. Seasonal Wages OT	0	290	370	370	0	(370)	-100%	
100-4710-2000. FICA Expense	3,532	3,590	4,319	3,526	4,391	72	2%	
100-4710-2100. SUI Expense	20	22	32	76	133	101	314%	
100-4710-2200. Retirement-ER VRS & ICMA-RC Contribution	2,752	2,752	2,747	2,061	2,802	55	2%	
100-4710-2210. Life Insurance	602	602	616	462	628	12	2%	
100-4710-2220. Disability Insurance, LTD & STD	361	257	361	210	367	7	2%	
100-4710-2230. Worker's Comp	2,108	2,111	855	1,614	892	37	4%	
100-4710-2300. Health Insurance	7,380	5,885	8,010	5,308	6,760	(1,250)	-16%	
100-4710-2310. Dental Insurance	291	301	285	214	285	0	0%	
100-4710-2320. Vision Insurance	0	0	0	0	0	0	#DIV/0!	
100-4710-2325. AFLAC Insurance Premiums - Town portion	0	0	0	0	0	0	#DIV/0!	
100-4710-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4710-2345. Employee/Volunteer Testing	0	0	0	0	0	0	#DIV/0!	
100-4710-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4710-3000. Contract Labor	15,000	0	0	0	0	0	#DIV/0!	
100-4710-3005. Program & Event Performers & Entertainers CCP	7,200	7,200	10,000	4,250	10,000	0	0%	CCP, Concerts in the park \$10K requested
100-4710-3025. Repair Maint & Inspect Contracted Svcs	0	0	0	0	0	0	#DIV/0!	
100-4710-3430. IT, Software, Scan & Website Services	200	20	200	0	200	(0)	0%	
100-4710-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
100-4710-3500. Advertising Services	1,275	618	1,275	100	1,275	0	0%	
100-4710-3760. Cash Short & Over Recr	0	0	0	0	0	0	#DIV/0!	
100-4710-4070. Grant Exp - VML Risk Mngmnt Grant Exp	0	0	0	0	0	0	#DIV/0!	
100-4710-4150. Grant Exp - Recreation Other	0	0	0	0	0	0	#DIV/0!	
100-4710-5040. Phone Service, Landline & Wireless	780	720	780	585	780	0	0%	
100-4710-5200. Travel-Mileage, Parking & Tolls	250	209	350	0	400	50	14%	
100-4710-5210. Travel-Lodging & Meals	0	0	0	0	0	0	#DIV/0!	
100-4710-5220. Conference	0	0	0	0	0	0	#DIV/0!	
100-4710-5230. Education	350	0	250	15	250	0	0%	Event Planning & CPR
100-4710-5240. Books & Subscriptions	0	0	0	0	0	0	#DIV/0!	
100-4710-5250. Dues & Memberships	0	0	0	0	0	0	#DIV/0!	
100-4710-5260. Employee Testing & Certification	0	0	0	0	0	0	#DIV/0!	
100-4710-5340. Licensing	715	715	740	715	740	(0)	0%	Fishing Pier license
100-4710-6000. Office Supplies	425	380	425	119	425	(0)	0%	
100-4710-6050. Uniforms Expense	150	33	150	122	150	0	0%	
100-4710-6100. Program & Event Supplies & Awards	21,096	16,001	10,846	1,374	23,000	12,154	112%	Increase to 23,000 for Cape Charles Day - no longer council funded
100-4710-6150. Comptr, Sftware & Electronics < \$5,000	0	870	0	0	0	0	#DIV/0!	
100-4710-6225. Repair & Maintenance Supplies Recreation	12,000	719	500	16	500	(0)	0%	Was for restroom cleaning in FY2020, decrease
4710. TOTAL COMMUNITY RELATIONS	122,650	94,443	99,201	67,580	111,375	12,174		

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Library Dept								
100-4730-1000. Regular Salaries & Wages-Library	81,450	85,197	81,450	69,224	83,579	2,129	3%	
100-4730-1100. Regular Salaries & Wages OT Library	0	0	0	0	0	0	#DIV/0!	
100-4730-1200. PT Salaries & Wages Library	10,022	9,667	10,025	0	10,369	344	3%	
100-4730-1300. PT Salaries & Wages OT Library	0	0	0	0	0	0	#DIV/0!	
100-4730-2000. FICA Expense	6,998	6,928	6,998	4,991	7,187	189	3%	
100-4730-2100. SUI Expense	60	52	96	143	199	103	108%	
100-4730-2200. Retirement-ER VRS & ICMA-RC Contribution	4,879	4,879	4,871	3,673	4,998	127	3%	
100-4730-2210. Life Insurance	1,067	1,067	1,092	819	1,120	28	3%	
100-4730-2220. Disability Insurance, LTD & STD	646	464	646	377	662	15	2%	
100-4730-2230. Worker's Comp	96	96	61	61	57	(4)	-6%	
100-4730-2300. Health Insurance	11,480	6,447	16,020	6,994	11,957	(4,063)	-25%	
100-4730-2310. Dental Insurance	582	988	570	488	570	0	0%	
100-4730-2320. Vision Insurance	91	99	91	68	91	(0)	0%	
100-4730-3005. Program & Event Performers & Entertainers	5,100	528	5,100	0	4,000	(1,100)	-22%	Less because of Covid
100-4730-3020. Maint Svc Contracts - Annual	0	0	0	0	0	0	#DIV/0!	
100-4730-3025. Repair Maint & Inspect Contracted Svcs	357	303	375	230	775	400	107%	ABS Copier maintenance contrct
100-4730-3200. Cleaning and Janitorial Services	5,000	3,200	3,000	0	5,000	2,000	67%	annual rug/drapery cleaning/high dusting + add weekly cleaning
100-4730-3430. IT, Software, Scan & Website Services	2,652	1,869	2,200	1,038	2,200	0	0%	Ricoh Ice, Office, Adobe and lab + it services
100-4730-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
100-4730-3500. Advertising Services	510	0	510	0	500	(10)	-2%	
100-4730-4090. Grant Exp - DEQ Litter Grant - Library	0	0	814	0	814	0	0%	
100-4730-4100. Grant Exp - Library - VA Arts Comm.	0	114	0	0	0	0	#DIV/0!	
100-4730-4150. Grant Exp - Library Other	0	0	0	0	0	0	#DIV/0!	
100-4730-5010. Electric Service	6,500	4,881	7,250	2,428	7,250	(0)	0%	overestimated for FY20, should cover inflation
100-4730-5020. Propane & Fuel Oil Exp	1,530	1,235	1,600	2,024	2,400	800	50%	based on actuals + inflation
100-4730-5040. Phone Service, Landline & Wireless	0	0	0	365	0	0	#DIV/0!	
100-4730-5050. Internet & Cable Services	0	0	600	0	1,000	400	67%	Spectrum
100-4730-5110. Lease, Office Equipment	1,041	1,138	1,200	794	1,200	0	0%	Copier lease
100-4730-5200. Travel-Mileage, Parking & Tolls	663	52	300	0	100	(200)	-67%	
100-4730-5210. Travel-Lodging & Meals	561	416	561	0	561	0	0%	
100-4730-5220. Conference	408	207	408	0	400	(8)	-2%	
100-4730-5230. Education	135	0	135	60	200	65	48%	
100-4730-5240. Books & Subscriptions - Professional	306	0	306	50	306	0	0%	
100-4730-5250. Dues & Memberships	458	337	500	80	500	(0)	0%	ALA & VLA
100-4730-5300. Insurance, Property & General Liability	0	0	0	0	0	0	#DIV/0!	
100-4730-6000. Office Supplies	1,530	2,647	2,200	1,021	1,800	(400)	-18%	move copier overage to maint contract
100-4730-6025. Janitorial & Kitchen Supplies	51	0	100	0	200	100	100%	
100-4730-6050. Uniforms - Library	0	0	200	0	200	(0)	0%	
100-4730-6100. Program & Event Supplies & Awards	1,530	1,005	1,530	1,514	1,530	0	0%	
100-4730-6125. Dept Sppls & Equip -Books, DVD's and CDs	17,500	11,758	17,500	8,001	17,500	0	0%	
100-4730-6150. Comptr, Sftware & Electronics < \$5,000	3,500	7,103	3,200	0	0	(3,200)	-100%	all computers were updated FY18-FY20
4730. TOTAL LIBRARY	167,703	153,733	171,508	104,443	169,224	(2,284)		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Planning Dept								
100-4811-1000. Regular Salaries & Wages-Planning	56,375	42,619	104,490	52,542	94,219	(10,271)	-10%	Add planning technician position
100-4811-1100. Regular Wages OT Planning	0	0	0	1,069	1,842	1,842	#DIV/0!	
100-4811-1200. PT Salaries & Wages Planning	1,040	3,015	6,837	10,517	54,100	47,263	691%	Add PT Zoning administrator position/P Commission
100-4811-2000. FICA Expense	4,553	2,521	8,292	5,814	11,487	3,195	39%	
100-4811-2100. SUI Expense	25	22	104	173	217	112	108%	
100-4811-2200. Retirement-ER VRS & ICMA-RC Contribution	3,377	2,263	2,661	788	5,634	2,974	112%	
100-4811-2210. Life Insurance	738	492	596	180	1,263	666	112%	
100-4811-2220. Disability Insurance, LTD & STD	436	204	380	80	738	358	94%	
100-4811-2230. Worker's Comp	524	524	543	37	89	(454)	-84%	Planner position reclassified by WC auditor
100-4811-2300. Health Insurance	7,380	2,698	8,010	0	13,521	5,511	69%	
100-4811-2310. Dental Insurance	582	194	285	119	570	285	100%	
100-4811-2320. Vision Insurance	0	0	0	0	0	0	#DIV/0!	
100-4811-2325. AFLAC Insurance Premiums - Town portion	0	0	0	0	0	0	#DIV/0!	
100-4811-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
100-4811-2345. Employee/Volunteer Testing	0	0	75	0	0	(75)	-100%	
100-4811-2350. Relocation Expense	0	0	0	0	0	0	#DIV/0!	
100-4811-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
100-4811-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
100-4811-3020. Maint Svc Contracts - Annual	0	0	0	26	0	0	#DIV/0!	
100-4811-3025. Repair Maint & Inspect Contracted Svcs	0	0	0	0	0	0	#DIV/0!	
100-4811-3410. Management Consulting	16,000	1,153	20,000	0	60,000	40,000	200%	Comp Plan update and HDRB Review & Update
100-4811-3430. IT, Software, Scan & Website Services	2,040	1,425	1,400	1,826	3,000	1,600	114%	\$500 Carlsen Group scanning/Inversa minds for 3staff vs 1
100-4811-3450. Printing & Design Services	255	0	0	21	300	300	#DIV/0!	
100-4811-3500. Advertising Services	2,040	2,623	3,000	2,492	2,500	(500)	-17%	
100-4811-4150. Grant Expense - Planning	0	0	0	0	0	0	#DIV/0!	
100-4811-5040. Phone Service, Landline & Wireless	0	0	1,170	548	1,560	390	33%	Add Planner phone
100-4811-5110. Lease - Equipment	0	0	0	0	1,000	1,000	#DIV/0!	Wide format scanner/printer shared with building dept
100-4811-5200. Travel-Mileage, Parking & Tolls	958	942	958	0	958	0	0%	training
100-4811-5210. Travel-Lodging & Meals	2,510	566	2,510	124	1,871	(639)	-25%	training
100-4811-5220. Conference	250	0	250	0	125	(125)	-50%	training
100-4811-5230. Education	3,200	1,450	10,660	45	12,015	1,355	13%	Board Training + Planner \$3,965/CAMP DHR Grant training
100-4811-5240. Books & Subscriptions	178	727	730	150	309	(421)	-58%	
100-4811-5250. Dues & Memberships	433	681	600	50	408	(192)	-32%	
100-4811-5260. Employee Testing & Certification	398	225	400	0	200	(200)	-50%	
100-4811-6000. Office Supplies	408	223	2,000	1,583	2,400	400	20%	Add 50% paper and ink for new printer
100-4811-6150. Comptr, Sftware & Electronics < \$5,000	0	0	3,600	2,520	0	(3,600)	-100%	
4811. TOTAL PLANNING	103,700	64,566	179,551	80,701	270,325	90,774		
100. GENERAL FUND OPERATIONS EXPENDITURE TOTAL	3,000,002	4,438,514	3,246,053	2,103,735	3,395,641	149,587		
100. GENERAL FUND OPERATIONS REVENUE LESS EXPENDITURES	22,142	(1,644,387)	41,454	624,477	(302,064)	(329,943)		

*transfer to harbor

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
501. PUBLIC UTILITIES FUND								
Public Utilities Revenue								
501-3100-1201. Connection, Plumbing Permit Water	400	1,050	400	1,600	1,000	600	150%	
501-3100-1202. Connection, Plumbing Permit Sewer	400	1,050	400	1,600	1,000	600	150%	
501-3100-5360. Utility Permit (Main to Meter)	0	0	0	0	0	0	#DIV/0!	
3100	800	2,100	800	3,200	2,000	1,200	150%	
							#DIV/0!	
501-3150-1501. Miscellaneous Revenues - Utilities	1,500	2,958	1,500	94	1,000	(500)	-33%	
3150	1,500	2,958	1,500	94	1,000	(500)	-33%	
							#DIV/0!	
501-3300-1000. Interest Earned on Bank Deposits - Util	2,600	835	2,600	370	1,000	(1,600)	-62%	
501-3300-2000. Dividends & Int. on Investments - Util	19,620	4,775	7,000	142	(1,000)	(8,000)	-114%	
3300	22,220	5,611	9,600	512	0	(9,600)	-100%	
							#DIV/0!	
501-3500-1501. Water Sales	576,036	579,233	590,000	451,698	597,138	7,138	1%	
501-3500-1502. Sewer Charges	1,063,827	1,048,574	1,061,000	823,580	1,088,961	27,961	3%	
501-3500-1800. Sale of Surplus Equipment & Misc.	2,000	0	0	0	0	0	#DIV/0!	
501-3500-3501. Penalties & Interest - Water Charges	3,500	4,708	2,000	86	1,500	(500)	-25%	Stopped charging late penalties with COVID
501-3500-3502. Penalties & Interest Wastewater Charges	7,000	8,746	4,000	151	2,000	(2,000)	-50%	Stopped charging late penalties with COVID
501-3500-4501. Connection Fees - Bay Creek Water	2,625	8,750	4,375	21,000	17,500	13,125	300%	
501-3500-4502. Connection Fees - Bay Creek Sewer	2,625	8,750	4,375	21,000	17,500	13,125	300%	
501-3500-5501. Connection Fees - Historic Cape Charles Water	3,500	9,496	3,500	3,938	3,500	(0)	0%	
501-3500-5502. Connection Fees - Historic Cape Charles Sewer	3,500	9,586	3,500	3,938	3,500	(0)	0%	
501-3500-6501. Facility Fees, Rest. - Bay Creek Water	16,000	40,000	24,000	92,000	80,000	56,000	233%	
501-3500-6502. Facility Fees, Restr. - Bay Creek Sewer	26,400	66,000	39,600	145,200	132,000	92,400	233%	
501-3500-7501. Facility Fees, Restr.- Historic Cape Charles Water	48,000	51,040	48,000	20,760	16,000	(32,000)	-67%	
501-3500-7502. Facility Fees, Restr. - Historic Cape Charles Sewer	79,200	86,727	79,200	43,550	26,400	(52,800)	-67%	
3500	1,834,214	1,921,610	1,863,550	1,626,899	1,985,999	122,449		
501-3650-4000. Recovery Water & Sewer Misc. charges	0	894	380	380	380	(0)	0%	
3650	0	894	380	380	380	(0)		
501-3800-2001. USDA Grant Water	0	0	29,000	0	36,000	7,000	24%	For water plant pickup truck, Remote read meters phase I & II
501-3800-2002. USDA Grant Sewer	0	0	0	0	0	0	#DIV/0!	
3800	0	0	29,000	0	36,000	7,000		
501-3900-6000. Appropriation from Fund Balance	0	0	0	0	0	0		
3900	0	0	0	0	0	0		
501-3950-2101. USDA Loan Proceeds Water	0	0	55,751	0	68,751	13,000	23%	For water plant pickup truck, Remote read meters phase I & II
501-3950-2102. USDA Loan Proceeds Sewer	0	0	0	0	0	0		
3950	0	0	55,751	0	68,751	13,000		
Revenue Total	1,858,734	1,933,172	2,026,387	1,631,086	2,094,130	67,743		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Expense								
Utility Administration Dept								
501-4500-1800. Allocated Wages	20,025	19,798	20,797	16,915	21,123	326	2%	Town Manager, Treasurer, and Accountant
501-4500-2000. FICA Expense	3,439	2,701	0	0	0	0	#DIV/0!	
501-4500-2100. SUI Expense	13	12	0	0	0	0	#DIV/0!	
501-4500-2200. Retirement-ER VRS & ICMA-RC Contribution	2,693	1,786	0	0	0	0	#DIV/0!	
501-4500-2210. Life Insurance	354	391	0	0	0	0	#DIV/0!	
501-4500-2220. Disability Insurance, LTD & STD	351	159	0	0	0	0	#DIV/0!	
501-4500-2230. Worker's Comp	417	423	0	0	0	0	#DIV/0!	
501-4500-2300. Health Insurance	2,467	0	0	0	0	0	#DIV/0!	
501-4500-2310. Dental Insurance	442	295	0	0	0	0	#DIV/0!	
501-4500-2320. Vision Insurance	61	0	0	0	0	0	#DIV/0!	
501-4500-2325. AFLAC Insurance Premiums - Town portion	0	172	0	0	0	0	#DIV/0!	
501-4500-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
501-4500-2345. Employee/Volunteer Testing	180	0	0	0	0	0	#DIV/0!	
501-4500-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
501-4500-2800. Allocated Benefits	5,475	5,440	5,791	4,754	5,470	(321)	-6%	Town Manager, Treasurer, and Accountant
501-4500-3430. IT, Software, Scan & Website Services	200	20	0	0	0	0	#DIV/0!	
501-4500-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
501-4500-3500. Advertising Services	800	0	0	0	0	0	#DIV/0!	
501-4500-5040. Phone Service, Landline & Wireless	0	0	0	0	0	0	#DIV/0!	
501-4500-5220. Conference	0	0	0	0	0	0	#DIV/0!	
501-4500-5230. Education	0	0	0	0	0	0	#DIV/0!	
501-4500-5240. Books & Subscriptions	0	0	0	0	0	0	#DIV/0!	
501-4500-5250. Dues & Memberships	0	0	0	0	0	0	#DIV/0!	
501-4500-6000. Office Supplies	0	0	0	0	0	0	#DIV/0!	
501-4500-6150. Comptr, Sftware & Electronics < \$5,000	0	0	0	0	0	0	#DIV/0!	
501-4500-6900. Contingency Fund Expense Util Fund	0	0	10,000	0	1,500	(8,500)	-85%	Incl Advertising for open positions
4500. TOTAL UTILITY ADMIN.	81,871	64,051	36,588	21,669	28,093	(8,495)		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Water Dept								
501-4501-1000. Regular Salaries & Wages-Water	137,049	144,525	140,904	117,013	145,822	4,918	3%	
501-4501-1100. Regular Salaries & Wages OT-Water	2,000	95	1,500	3,200	2,040	540	36%	
501-4501-1200. PT Salaries - Water	18,381	15,049	18,681	13,515	20,240	1,559	8%	
501-4501-2000. FICA Expense	12,043	11,388	12,361	9,747	12,860	499	4%	
501-4501-2100. SUI Expense	100	72	96	222	199	103	108%	
501-4501-2200. Retirement-ER VRS & ICMA-RC Contribution	8,209	8,201	8,425	6,320	8,720	295	4%	
501-4501-2210. Life Insurance	1,795	1,794	1,888	1,416	1,954	66	3%	
501-4501-2220. Disability Insurance, LTD & STD	1,106	768	1,104	643	1,140	35	3%	
501-4501-2230. Worker's Comp	5,069	3,885	3,689	3,652	4,166	477	13%	
501-4501-2300. Health Insurance	22,140	20,422	24,030	19,183	18,717	(5,313)	-22%	
501-4501-2310. Dental Insurance	873	904	855	641	1,161	306	36%	
501-4501-2320. Vision Insurance	0	0	0	15	91	91	#DIV/0!	
501-4501-2325. AFLAC Insurance Premiums - Town portion	0	0	0	0	0	0	#DIV/0!	
501-4501-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
501-4501-2345. Employee/Volunteer Testing	0	60	150	0	0	(150)	-100%	
501-4501-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
501-4501-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
501-4501-3010. Vehcl & Equip Repairs, Supplies	0	0	0	0	0	0	#DIV/0!	
501-4501-3020. Maint Svc Contracts - Annual	0	0	0	0	0	0	#DIV/0!	
501-4501-3025. Repair Maint & Inspect Contracted Svcs	20,400	16,171	18,000	0	20,000	2,000	11%	
501-4501-3060. Landfill Disposal	0	0	0	0	0	0	#DIV/0!	
501-4501-3350. Water Sampling	11,000	9,161	11,000	6,206	11,000	(0)	0%	
501-4501-3420. Engineering & Architect Svcs Water	20,000	0	20,000	2,191	20,000	(0)	0%	
501-4501-3430. IT, Software, Scan & Website Services	200	40	500	1,120	1,000	500	100%	
501-4501-3500. Advertising Services	0	184	500	37	500	(0)	0%	
501-4501-3730. Bank Service Charges	200	76	200	52	200	(0)	0%	
501-4501-4150. Grant Exp - Water Other	0	0	0	0	0	0	#DIV/0!	
501-4501-5000. Refund - Tourism Zone Connection Fees Water	9,750	0	2,200	0	3,000	800	36%	
501-4501-5010. Electric Service	19,890	21,070	22,000	15,552	22,440	440	2%	Inflation (2020 mild winter)
501-4501-5020. Propane & Fuel Oil Exp	0	0	0	0	0	0	#DIV/0!	
501-4501-5040. Phone Service, Landline & Wireless	1,400	1,291	1,740	940	1,740	0	0%	
501-4501-5050. Internet & Cable Services	0	0	600	394	1,100	500	83%	
501-4501-5090. Lease, Right of Way	2,821	2,049	3,000	2,111	3,000	0	0%	
501-4501-5100. Lease, Vehicles & Equipment	0	0	0	0	0	0	#DIV/0!	
501-4501-5200. Travel-Mileage, Parking & Tolls	150	86	240	60	240	0	0%	
501-4501-5210. Travel-Lodging & Meals	800	40	800	0	800	(0)	0%	
501-4501-5220. Conference	250	0	0	0	0	0	#DIV/0!	
501-4501-5230. Education	0	130	400	190	500	100	25%	
501-4501-5240. Books & Subscriptions	150	0	0	0	0	0	#DIV/0!	
501-4501-5250. Dues & Memberships	400	400	400	200	400	0	0%	
501-4501-5260. Employee Testing & Certification	300	405	400	290	400	0	0%	

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
501-4501-5300. Insurance, Property & General Liability	8,105	8,105	8,062	8,263	10,000	1,938	24%	
501-4501-5340. Licensing	5,000	3,283	4,000	3,283	4,000	0	0%	
501-4501-5350. Fines & Penalties	0	0	0	0	0	0	#DIV/0!	
501-4501-6000. Office Supplies	1,200	1,027	1,700	210	1,500	(200)	-12%	
501-4501-6025. Janitorial & Kitchen Supplies	50	25	200	0	300	100	50%	
501-4501-6050. Uniforms Expense	2,600	547	1,200	0	1,000	(200)	-17%	
501-4501-6075. Hand Tools, & Small Equipment	200	509	1,300	834	1,500	200	15%	
501-4501-6080. Safety Equipment	100	0	3,000	0	3,000	0	0%	
501-4501-6150. Comprtr, Sftware & Electronics < \$5,000	350	0	2,000	2,615	0	(2,000)	-100%	
501-4501-6175. Vehicles & Powered Equipment Fuel	6,100	4,387	6,100	2,002	5,000	(1,100)	-18%	
501-4501-6200. Vehicle & Powered Equip. Supplies & Svcs	2,000	1,260	2,000	373	2,000	(0)	0%	
501-4501-6225. Repair & Maintenance Supplies Water	32,000	23,512	70,000	13,586	70,000	0	0%	
501-4501-6300. Chemical Supplies	72,000	67,181	73,000	52,379	73,000	0	0%	
501-4501-6325. Laboratory Supplies	2,900	1,000	2,900	831	2,900	(0)	0%	
501-4501-6800. Debt Service - Principal Payment W	75,813	0	76,037	76,685	78,964	2,927	4%	
501-4501-6850. Debt Service Interest Water	34,043	47,446	33,859	32,037	30,574	(3,285)	-10%	
501-4501-7070. Vehicles & Equipment CAPITAL BUDGET	0	(4,312)	32,766	0	32,766	0	0%	Pickup truck replacement, carryover from FY21, vehicles no longer on capital project list
501-4501-7080. Computers, Software & Elec Equip.>\$5000 CAP BDGT	0	0	15,000	0	71,985	56,985	380%	Remote read meters & software, phase I and II (Ph I is carryover FY21)
501-4501-7090. Infrastructure - Waterlines, Tanks & Wells	0	4,312	106,985	0	85,000	(21,985)	-21%	Water tower mixer/Power Vent FY21 carryover \$55K/Water plant
501-4501-7095. Work in Progress CAPITAL BUDGET	0	0	0	0	0	0	#DIV/0!	
501-4501-7100. Depreciation Expense - Utility Fund	0	670,449	0	0	0	0	#DIV/0!	
501-4501-8000. Reserve for Plant Expansion - Facility Fees	64,000	0	72,000	0	96,000	24,000	33%	
501-4501-8100. Water Rate Increase Reserve - Future year	0	0	0	0	0	0	#DIV/0!	
4501. TOTAL WATER	602,938	1,086,999	807,773	398,009	872,920	65,147		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Sewer Dept								
501-4502-1000. Regular Salaries & Wages-Sewer	167,285	182,086	183,777	151,343	190,253	6,476	4%	
501-4502-1100. Regular Salaries & Wages OT-Sewer	1,500	9	1,500	762	1,530	30	2%	
501-4502-2000. FICA Expense	12,912	13,192	14,174	11,240	14,671	497	4%	
501-4502-2100. SUI Expense	100	94	112	221	232	120	108%	
501-4502-2200. Retirement-ER VRS & ICMA-RC Contribution	10,020	10,528	10,990	8,263	11,377	387	4%	
501-4502-2210. Life Insurance	2,191	2,303	2,463	1,847	2,549	87	4%	
501-4502-2220. Disability Insurance, LTD & STD	1,354	1,002	1,443	840	1,489	47	3%	
501-4502-2230. Worker's Comp	2,439	3,706	1,764	1,746	1,866	101	6%	
501-4502-2300. Health Insurance	29,520	25,199	32,040	20,756	25,477	(6,563)	-20%	
501-4502-2310. Dental Insurance	1,164	1,151	1,140	957	1,140	0	0%	
501-4502-2320. Vision Insurance	0	0	0	30	91	91	#DIV/0!	
501-4502-2325. AFLAC Insurance Premiums - Town portion	0	581	0	0	0	0	#DIV/0!	
501-4502-2345. Employee/Volunteer Testing	0	60	150	0	0	(150)	-100%	
501-4502-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
501-4502-3020. Maint Svc Contracts - Annual	18,526	11,304	22,300	12,432	22,300	0	0%	
501-4502-3025. Repair Maint & Inspect Contracted Svcs	0	0	0	0	0	0	#DIV/0!	
501-4502-3040. Grounds Maintenance	0	0	0	0	0	0	#DIV/0!	
501-4502-3050. Waste Removal	0	0	0	0	0	0	#DIV/0!	
501-4502-3060. Landfill Disposal - Sludge	15,000	30,848	42,000	17,447	42,000	0	0%	
501-4502-3200. Cleaning and Janitorial Services	0	0	2,600	600	2,600	(0)	0%	
501-4502-3350. Water Sampling	20,400	31,284	20,400	18,406	21,000	600	3%	
501-4502-3420. Engineering & Architect Svcs WW	20,000	4,784	0	0	0	0	#DIV/0!	
501-4502-3430. IT, Software, Scan & Website Services	7,000	520	7,000	240	7,000	0	0%	
501-4502-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
501-4502-3500. Advertising Services	0	692	500	0	500	(0)	0%	
501-4502-3730. Bank Service Charges	1,405	1,480	1,550	914	1,550	(0)	0%	
501-4502-4150. Grant Exp - Sewer Other	0	0	0	0	0	0	#DIV/0!	
501-4502-5000. Refund - Tourism Zone Connection Fees Sewer	14,950	0	5,000	0	5,000	(0)	0%	
501-4502-5010. Electric Service	80,000	94,065	100,000	75,001	102,000	2,000	2%	Inflation (2020 mild winter)
501-4502-5040. Phone Service, Landline & Wireless	6,500	5,430	7,500	6,051	7,500	0	0%	
501-4502-5050. Internet & Cable Services	0	0	600	0	600	0	0%	
501-4502-5060. Alarm & Security Monitoring Services	550	1,584	550	511	650	100	18%	
501-4502-5090. Lease, Right of Way	5,406	2,221	5,425	0	4,000	(1,425)	-26%	
501-4502-5100. Lease, Vehicles & Equipment	0	0	0	0	0	0	#DIV/0!	
501-4502-5200. Travel-Mileage, Parking & Tolls	3,000	3,157	3,200	2,416	3,200	(0)	0%	
501-4502-5210. Travel-Lodging & Meals	500	0	1,000	0	500	(500)	-50%	
501-4502-5220. Conference	0	0	0	0	0	0	#DIV/0!	
501-4502-5230. Education	1,200	0	2,000	132	2,000	(0)	0%	
501-4502-5240. Books & Subscriptions	0	0	0	0	0	0	#DIV/0!	
501-4502-5250. Dues & Memberships	850	0	850	625	850	0	0%	
501-4502-5260. Employee Testing & Certification	450	50	450	80	450	0	0%	

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501-4502-5300. Insurance, Property & General Liability	30,888	30,889	30,725	31,492	32,725	2,000	7%	
501-4502-5340. Licensing	5,100	3,450	4,500	2,889	4,500	0	0%	
501-4502-5350. Fines & Penalties	0	0	0	0	0	0	#DIV/0!	
501-4502-6000. Office Supplies	1,500	2,299	1,500	284	1,500	0	0%	
501-4502-6025. Janitorial & Kitchen Supplies	100	66	100	183	100	0	0%	
501-4502-6050. Uniforms Expense	2,500	553	1,500	225	1,000	(500)	-33%	
501-4502-6075. Hand Tools, & Small Equipment	750	509	750	0	750	0	0%	
501-4502-6080. Safety Equipment	0	0	250	20	250	0	0%	
501-4502-6150. Comprtr, Sftware & Electronics < \$5,000	1,200	796	1,200	0	1,200	0	0%	
501-4502-6175. Vehicles & Powered Equipment Fuel	8,500	4,553	7,000	2,046	7,000	0	0%	
501-4502-6200. Vehicle & Powered Equip. Supplies & Svcs	3,000	4,834	3,000	342	3,000	0	0%	
501-4502-6225. Repair & Maintenance Supplies Wastewater	65,000	59,302	85,000	39,612	95,000	10,000	12%	Will spend the full \$85K in FY21, Add UV lights \$10-12K
501-4502-6300. Chemical Supplies	34,500	29,940	34,500	34,142	39,675	5,175	15%	
501-4502-6325. Laboratory Supplies	4,400	648	4,400	0	1,000	(3,400)	-77%	
501-4502-6800. Debt Service - Principal Payment WW	323,973	0	326,024	205,667	329,170	3,146	1%	
501-4502-6850. Debt Service Interest - Sewer	35,615	48,298	33,899	32,704	30,038	(3,861)	-11%	
501-4502-7010. Infrastructure - Facility & Equipment-Sewer Plant	30,000	0	0	0	0	0	#DIV/0!	
501-4502-7070. Vehicles & Equipment CAPITAL BUDGET	43,000	0	0	0	0	0	#DIV/0!	
501-4502-7080. Computers, Software & Elec Equip.>\$5000 CAP BDGT	0	0	0	0	0	0	#DIV/0!	
501-4502-7090. Infrastructure - Sewerlines & Pump Stations	0	0	0	0	53,651	53,651	#DIV/0!	Wash. Ave pump station Rehab phase I electric \$39,151/Sewer Pod controller upgrades phase I of 5 \$14,500
501-4502-7095. Work in Progress - CAPITAL BUDGET	0	0	0	0	0	0	#DIV/0!	
501-4502-8000. Reserve for Plant Expansion - Facility Fees	105,600	0	118,800	0	158,400	39,600	33%	
501-4502-8100. Wastewater Rate Increase Reserve - Future Year	0	0	0	0	0	0	#DIV/0!	
4502. TOTAL SEWER	1,119,849	613,463	1,125,625	682,465	1,233,336	107,711		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Utility Billing Dept								
501-4503-1000. Regular Salaries & Wages-Utility Billing	30,293	31,343	31,324	25,326	32,014	690	2%	
501-4503-1100. Regular Salaries & Wages OT-Util Billing	0	0	0	0	0	0	#DIV/0!	
501-4503-2000. FICA Expense	2,317	2,475	2,396	2,062	2,449	53	2%	
501-4503-2100. SUI Expense	20	18	32	68	66	34	107%	
501-4503-2200. Retirement-ER VRS & ICMA-RC Contribution	1,939	1,981	2,060	1,545	2,101	41	2%	
501-4503-2210. Life Insurance	424	433	462	346	471	9	2%	
501-4503-2220. Disability Insurance, LTD & STD	248	194	255	163	260	5	2%	
501-4503-2230. Worker's Comp	32	32	21	21	22	1	5%	
501-4503-2300. Health Insurance	7,380	6,707	8,010	6,094	6,760	(1,250)	-16%	
501-4503-2310. Dental Insurance	291	301	285	214	285	0	0%	
501-4503-2320. Vision Insurance	0	0	0	0	0	0	#DIV/0!	
501-4503-2325. AFLAC Insurance Premiums - Town portion	0	0	0	0	0	0	#DIV/0!	
501-4503-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
501-4503-2345. Employee/Volunteer Testing	0	0	0	0	0	0	#DIV/0!	
501-4503-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
501-4503-3020. Maint Svc Contracts - Annual	441	439	475	375	650	175	37%	
501-4503-3025. Repair Maint & Inspect Contracted Svcs	0	0	0	0	0	0	#DIV/0!	
501-4503-3430. IT, Software, Scan & Website Services	720	120	720	0	720	0	0%	
501-4503-3500. Advertising Services	0	0	190	0	0	(190)	-100%	
501-4503-3760. Cash Short & Over Util Billing	0	(20)	0	0	0	0	#DIV/0!	
501-4503-5040. Phone Service, Landline & Wireless	360	180	360	270	360	0	0%	
501-4503-5070. Postage	6,200	5,500	6,300	2,000	6,300	0	0%	
501-4503-5110. Lease, Office Equipment	1,810	1,451	1,900	1,311	2,000	100	5%	
501-4503-5200. Travel-Mileage, Parking & Tolls	0	0	0	0	80	80	#DIV/0!	
501-4503-5210. Travel-Lodging & Meals	0	0	0	0	75	75	#DIV/0!	
501-4503-5220. Conference	0	0	0	0	0	0	#DIV/0!	
501-4503-5230. Education	200	0	200	0	200	(0)	0%	
501-4503-5240. Books & Subscriptions	0	0	0	0	0	0	#DIV/0!	
501-4503-5250. Dues & Memberships	0	0	0	0	0	0	#DIV/0!	
501-4503-6000. Office Supplies	1,400	1,530	1,411	790	1,250	(161)	-11%	
501-4503-6150. Comptr, Sftware & Electronics < \$5,000	0	0	0	0	0	0	#DIV/0!	
4503. TOTAL UTILITY BILLING	54,076	52,686	56,401	40,584	56,064	(337)		
FY2021 net gain YTD is primarily facility fees reserved (\$300K)								
501. PUBLIC UTILITIES EXPENDITURES TOTAL	1,858,734	1,817,199	2,026,387	1,142,728	2,190,412	164,024		
501. PUBLIC UTILITIES REVENUE LESS EXPENDITURES	(0)	115,973	0	488,358	(96,282)	(96,282)		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
510. HARBOR FUND								
Revenue								
510-3150-1000. Harbor Fuel Sales	402,343	392,732	400,000	353,351	478,000	78,000	20%	
510-3150-1100. Miscellaneous Sales-Snacks, Drinks, Ice, Clothing	12,750	4,808	7,500	3,063	0	(7,500)	-100%	
510-3150-1200. Miscellaneous Sales-Boating Supplies	4,000	8,418	8,000	5,020	0	(8,000)	-100%	
510-3150-1300. Miscellaneous Sales-RTIC	3,300	647	0	0	0	0	#DIV/0!	
510-3150-1500. Lube & Oil Sales	2,295	1,386	3,000	641	0	(3,000)	-100%	
510-3150-2000. Dockage Fees	228,000	217,226	210,000	241,321	300,000	90,000	43%	
510-3150-2050. Special Event Revenue - Harbor	0	387	0	0	0	0	#DIV/0!	
510-3150-2100. Harbor Electric Sales/NC for Pumpout	16,000	20,753	19,000	15,862	25,000	6,000	32%	
510-3150-2200. Lease/Storage Revenue	12,000	12,071	10,000	4,573	10,500	500	5%	
510-3150-3000. Wharfage Fees	12,000	1,752	10,000	7,814	13,000	3,000	30%	
	3150	692,688	660,179	667,500	826,500	159,000		
510-3400-1000. Lease - Restaurant Base Amount	6,000	6,000	6,000	4,548	6,000	0	0%	
	3400	6,000	6,000	4,548	6,000	0		
510-3600-4000. Insurance Proceeds, Refund or Rebate	0	0	0	0	0	0	#DIV/0!	
	3600	0	0	0	0	0		
510-3650-1000. Credit 1%/Debit\$0.25 Card Fee Rev	510	258	300	348	0	(300)	-100%	
510-3650-1500. Recovery - Harbor Property Damages	0	1,500	0	1	0	0	#DIV/0!	
510-3650-4000. Recovery - Harbor Miscellaneous	0	301	0	227	0	0	#DIV/0!	
	3650	510	2,059	300	576	0	(300)	
510-3670-1000. Discount Earned - Harbor (Sales & Use Tax, Misc.)	10	7	16	3	0	(16)	-100%	
	3670	10	7	16	3	0	(16)	
510-3800-2000. VA Port Authority Grant	375,000	251,397	64,300	10,586	0	(64,300)	-100%	
510-3800-3000. Grant - Federal Boating Infrastructure BIG	0	0	30,754	0	0	(30,754)	-100%	
510-3800-3500. Grant Virginia Dept of Health - Pumpout Costs	765	0	1,250	0	1,000	(250)	-20%	VDH will reimburse 75% of boat pumpout equipment repairs
510-3800-5000. Grant - Litter Prevention Grant (DEQ)	0	814	0	0	0	0	#DIV/0!	
	3800	375,765	252,211	96,304	1,000	(95,304)		
510-3900-6000. Appropriation From Fund Balance	8,000	0	86,037	0	0	(86,037)	-100%	brought fwd inner harbor rehab in FY21
	3900	8,000	0	86,037	0	(86,037)		
510-3950-1000. Loan Proceeds Previous Year	0	0	0	0	0	0		
510-3950-2000. Transfer from General Debt Svc Fund	352,872	1,953,072	110,101	102,605	102,657	(7,444)	-7%	For debt service
	3950	352,872	1,953,072	110,101	102,657	(7,444)		
Harbor Revenue Total	1,435,845	2,873,528	966,257	749,963	936,157	(30,100)		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
Expense								
4713. HARBOR								
510-4713-1000. Regular Salaries & Wages-Harbor	119,742	120,847	119,748	72,571	0	(119,748)	-100%	
510-4713-1100. Regular Salaries & Wages OT Harbor	1,500	0	1,500	0	0	(1,500)	-100%	
510-4713-1200. PT Salaries & Wages Harbor	0	0	0	0	0	0	#DIV/0!	
510-4713-1300. PT Salaries & Wages OT Harbor	0	0	0	0	0	0	#DIV/0!	
510-4713-1400. Seasonal Wages Harbor	35,000	22,213	34,995	12,356	0	(34,995)	-100%	
510-4713-1500. Seasonal Wages OT	1,890	822	1,890	570	0	(1,890)	-100%	
510-4713-1600. Bonus & Increase Pool Harbor Fund	0	0	0	0	0	0	#DIV/0!	
510-4713-1800. Allocated Wages	10,962	10,735	11,234	9,154	11,389	155	1%	Town Manager, Treasurer and Accountant allocations
510-4713-2000. FICA Expense	12,097	10,902	12,097	6,438	0	(12,097)	-100%	
510-4713-2100. SUI Expense	141	112	288	262	0	(288)	-100%	
510-4713-2200. Retirement-ER VRS & ICMA-RC Contribution	3,873	3,873	4,965	1,909	0	(4,965)	-100%	
510-4713-2210. Life Insurance	847	847	1,113	433	0	(1,113)	-100%	
510-4713-2220. Disability Insurance, LTD & STD	525	382	692	183	0	(692)	-100%	
510-4713-2230. Worker's Comp	6,935	6,935	7,467	4,167	0	(7,467)	-100%	
510-4713-2300. Health Insurance	14,760	13,152	18,690	7,602	0	(18,690)	-100%	
510-4713-2310. Dental Insurance	582	603	665	261	0	(665)	-100%	
510-4713-2320. Vision Insurance	0	0	0	0	0	0	#DIV/0!	
510-4713-2325. AFLAC Insurance Premiums - Town portion	0	1,163	0	0	0	0	#DIV/0!	
510-4713-2340. Employee Assist Program	0	0	0	0	0	0	#DIV/0!	
510-4713-2345. Employee/Volunteer Testing	180	0	0	0	0	0	#DIV/0!	
510-4713-2360. Staff & Volunteer Appreciation	0	0	0	0	0	0	#DIV/0!	
510-4713-2800. Allocated Benefits	3,119	3,083	5,790	2,696	3,079	(2,711)	-47%	Town Manager, Treasurer and Accountant allocations
510-4713-3000. Contract Labor	0	0	0	0	0	0	#DIV/0!	
510-4713-3005. Program & Event Performers & Entertainers	0	0	0	0	0	0	#DIV/0!	
510-4713-3010. Auto repairs do not use	0	0	0	0	0	0	#DIV/0!	
510-4713-3020. Maint Svc Contracts - Annual	3,300	3,281	4,200	2,728	3,800	(400)	-10%	Davis Disposal, TFC recycling,
510-4713-3025. Repair Maint & Inspect Contracted Svcs	724	225	400	236	0	(400)	-100%	Copier contract no longer needed
510-4713-3030. Lease - Storage	0	0	0	0	0	0	#DIV/0!	
510-4713-3040. Grounds Maintenance	3,000	1,700	1,500	0	1,500	0	0%	Misc. beds
510-4713-3200. Cleaning and Janitorial Services	0	0	0	0	0	0	#DIV/0!	
510-4713-3410. Management Consulting	0	0	0	0	0	0	#DIV/0!	
510-4713-3415. Management Services Exp - CC Yacht Center	0	0	0	14,266	253,606	253,606	#DIV/0!	Estimated, based on anticipated revenue, per contract schedule
510-4713-3420. Engineering & Architect Svcs Harbor	0	0	0	0	0	0	#DIV/0!	
510-4713-3430. IT, Software, Scan & Website Services	2,856	1,945	2,700	1,540	1,700	(1,000)	-37%	for security cameras and internet to harbor office only
510-4713-3450. Printing & Design Services	0	0	0	0	0	0	#DIV/0!	
510-4713-3500. Advertising Services	6,500	4,543	6,700	7,258	0	(6,700)	-100%	
510-4713-3730. Bank Service Charges Harbor	0	696	700	476	700	0	0%	Debt service administrative fee
510-4713-3740. Merchant Service Charges	12,750	17,814	18,000	22,619	0	(18,000)	-100%	
510-4713-3760. Cash Short & Over Harbor	0	(3)	0	3	0	0	#DIV/0!	
510-4713-4090. Grant Exp - Litter Prevention	0	814	0	0	0	0	#DIV/0!	
510-4713-4140. Grant Exp -BIG Tier I Repair & Maint splies & svcs	0	0	0	0	0	0	#DIV/0!	
510-4713-4150. Grant Exp -Harbor Misc Grant	0	72	0	0	0	0	#DIV/0!	

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510-4713-4160. Grant Exp - VDH BIG	0	7,937	0	8,966	0	0	#DIV/0!	
510-4713-4170. Grant Exp - VA Port Authority	0	0	0	0	0	0	#DIV/0!	
510-4713-4180. Grant Ex. - Northampton County Tourism	0	0	0	0	0	0	#DIV/0!	
510-4713-5010. Electric Service	21,000	20,705	24,000	18,007	24,480	480	2%	inflation (2020 mild winter)
510-4713-5020. Propane & Fuel Oil Exp	800	(164)	800	0	700	(100)	-13%	
510-4713-5030. Water Expense Harbor	750	508	750	614	750	0	0%	
510-4713-5035. Sewer Expense Harbor	1,400	952	1,400	1,061	1,400	(0)	0%	
510-4713-5040. Phone Service, Landline & Wireless	1,380	478	1,050	544	0	(1,050)	-100%	
510-4713-5050. Internet & Cable Services	0	0	0	0	720	720	#DIV/0!	Spectrum
510-4713-5110. Lease, Office Equipment	950	597	600	199	0	(600)	-100%	
510-4713-5300. Insurance, Property & General Liability	23,692	23,692	23,566	24,155	23,000	(566)	-2%	
510-4713-6000. Office Supplies	4,000	893	3,000	556	0	(3,000)	-100%	
510-4713-6025. Janitorial & Kitchen Supplies	1,400	2,493	2,500	554	0	(2,500)	-100%	
510-4713-6050. Uniforms Expense	1,200	0	1,200	0	0	(1,200)	-100%	
510-4713-6075. Hand Tools, & Small Equipment	1,250	2,549	1,500	741	0	(1,500)	-100%	
510-4713-6080. Safety Equipment	1,500	287	1,500	15	0	(1,500)	-100%	
510-4713-6100. Program & Event Supplies & Awards	4,800	650	4,000	0	0	(4,000)	-100%	
510-4713-6150. Comptr, Sftware & Electronics < \$5,000	8,000	7,714	700	820	1,000	300	43%	security camera replacement as needed
510-4713-6175. Vehicles & Powered Equipment Fuel	1,500	790	1,500	2,742	3,300	1,800	120%	
510-4713-6200. Vehicle & Powered Equip. Supplies & Svcs	8,000	1,902	8,000	1,148	8,000	(0)	0%	
510-4713-6225. Repair & Maintenance Supplies Harbor	32,368	44,005	32,500	35,048	65,000	32,500	100%	Listing of repairs provided by CCYC + routine maintenance
510-4713-6230. Repair & Maint Suppl Reimbrsbl	1,000	12,539	2,000	0	1,500	(500)	-25%	VDH will reimburse 75% of boat pumpout equipment repairs
510-4713-6400. COGS - Fuel for Resale	320,000	281,293	297,000	235,991	353,000	56,000	19%	
510-4713-6800. Debt Service - Principal Payment HRB	73,443	0	75,955	75,955	78,693	2,738	4%	Funded by transfer from Debt Svc Fund, which was transferred from Gen Ops fund
510-4713-6850. Debt Service Interest - Harbor	29,429	39,408	27,312	26,650	23,964	(3,348)	-12%	Funded by transfer from Debt Svc Fund, which was transferred from Gen Ops fund
510-4713-6900. Contingency Fund Expense Harb Fund	0	0	0	0	0	0	#DIV/0!	
510-4713-7010. Building, Equipment, Other CAPITAL BUDGET	8,000	0	0	0	0	0	#DIV/0!	
510-4713-7060. Infrastructure - Breakwaters & Jetties	500,000	0	0	0	0	0	#DIV/0!	
510-4713-7070. Vehicles & Equipment CAPITAL BUDGET	0	0	0	0	0	0	#DIV/0!	
510-4713-7080. Computers, Software & Elec Equip.>\$5000 CAP BDGT	7,500	0	35,000	6,805	0	(35,000)	-100%	
510-4713-7085. Infrastructure - Docks & Misc CAP BDGT	125,000	0	146,090	130,437	61,000	(85,090)	-58%	capital Evaluation Plan \$20K/Structural piling repair \$36K/East Inner Harbor Rehab \$5K
510-4713-7090. Equipment, Other CAPITAL BDGT	0	(7,937)	0	0	0	0	#DIV/0!	
510-4713-7095. Work in Progress	0	0	0	0	0	0	#DIV/0!	
510-4713-7100. Depreciation Expense - Harbor	0	192,014	0	0	0	0	#DIV/0!	
Harbor Expense Total	1,435,845	874,407	966,257	745,924	922,281	(43,976)	#DIV/0!	
Harbor REVENUE LESS EXPENDITURES	(0)	1,999,122	(0)	4,038	13,875	13,876		

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
520. SANITATION FUND								
Sanitation Fund Revenue								
520-3150-1000. Refuse Collection Fees	198,068	198,218	196,997	152,486	202,000	(5,003)	-3%	increase rates or use fund balance to balance;Cost is \$15.55 FY21 per can, charge citizens \$14.87 currently
520-3150-2000. Bulk refuse collection fees	600	265	600	375	600	0	0%	
520-3150-3000. Miscellaneous Refuse fees	0	0	0	0	0	0	#DIV/0!	
520-3150-4000. Penalties & Interest - Garbage Charges	2,178	1,669	2,000	15	0	2,000	100%	
520-3900-6000. Appropriation from Fund Balance	13,700	9,133	20,677	0	0	20,677	100%	increase rates or use fund balance to balance
TOTAL Sanitation Fund Revenue	214,546	209,285	220,274	152,876	202,600	17,674		
520-4520-3010. Vehcl & Equip Repairs, Supplies	0	0	0	0	0	0	#DIV/0!	
520-4520-3020. Maint Svc Contracts	203,796	206,205	207,773	141,489	213,657	5,884	3%	New Contract/Bids in Fall-may see .25 increase rate Nov 21
520-4520-3500. Advertising Services	0	0	0	0	0	0	#DIV/0!	
520-4520-5300. Insurance, Property & General Liability	708	708	705	722	1,000	295	42%	
520-4520-6225. Repair & Maintenance Supplies Sanitation	0	0	0	0	12,858	12,858	#DIV/0!	Move trash can replacement to maintenance based on cost per piece
520-4520-7090. Bulding, Equipment, Other CAPITAL BUDGET	10,042	0	11,796	11,796	0	(11,796)	-100%	
520-4520-7100. Depreciation Expense Sanitation	0	2,372	0	0	0	0	#DIV/0!	
TOTAL Sanitation Fund Expenditures	214,546	209,285	220,274	154,007	227,515	7,241		
Sanitation Revenue less Expenditures	0	0	0	(1,131)	(24,915)	10,433		

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
DRAFT 1

AS OF 5/10/21				
Summary by Fund and Department	2019/2020	2020/2021	2020/2021	2021/2022
	Approved Budget	Approved Budget	04/13/2021 YTD Actuals	Initial Budget Request
110. GENERAL CAPITAL PROJECTS FUND				
110 Gen Capital Fund Revenue Total	1,439,000	485,108	389,399	889,098
110 Gen Capital Fund Expenditures Total	1,439,000	485,108	389,399	1,164,922
110. Gen Capital Fund Revenue less Expenditures	0	0	0	(275,824)

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
110. GENERAL CAPITAL PROJECTS FUND								
110 General Capital Projects Fund Revenue								
110-4121-xxxx. Transfer from Gen Fund for Capital	625,133	222,313	203,654	56,399	185,615	(18,039)	-9%	Per CAMP policy adopted by council6 % of FY20 audited fund bal to be transferred, or sufficient for the budgeted projects. ARPA Funds may be available
110-4520.xxxx Transfer from Sanitation Fund Balance							#DIV/0!	Sanitation 2020 Fund bal is >\$261,000 at end of FY2020, subtract customer subsidy FY21, leaves \$200K + available to transfer for Capital spending Gen Capital Fund
110-4310-xxxx. Grant Gen Fund - USDA RD	0	0	0	0	0	0	#DIV/0!	For other than the regular annual vehicle purchase only
110-4310-xxxx. Loan Proceeds USDA Rural Devlpmnt Gen	0	0	0	0	0	0	#DIV/0!	For other than the regular annual vehicle purchase only
110-4430-xxxx. Grant - VDOT Roads, Trails & Sidewks	760,000	2,042	240,000	308,000	703,483	463,483	193%	for Phase 3 construction FY 21
110-4430-xxxx. Grant Other - Northampton County	0	0	0	25,000	0	0	#DIV/0!	Northampton County funded or partially funded capital projects
110-4430-xxxx. Grant Gen Fund - USDA RD	0	0	0	0	0	0	#DIV/0!	Public Works equipment
110-4430-xxxx. Loan Proceeds USDA Rural Devlpmnt Gen	0	0	0	0	0	0	#DIV/0!	Public Works equipment
110-4430-xxxx. Loan Proceeds previous year	53,867	0	41,454	0	0	(41,454)	-100%	
110 Gen Capital Fund Revenue Total	1,439,000	224,355	485,108	389,399	889,098	403,990		
110 General Capital Fund Expenditures								
110-4121-7080. Computers, Software & Elec Equip.>\$5000	0	32	0	0	0	0	#DIV/0!	
110-4124-7080. Computers, Software & Elec Equip.>\$5000	0	3,123	0	0	0	0	#DIV/0!	
110-4310-7070. Vehicles & Equipment	0	0	0	0	0	0	#DIV/0!	For other than the regular annual vehicle purchase only
110-4310-7080. Computers, Software & Elec Equip.>\$5000	0	4,713	0	480	0	0	#DIV/0!	
110-4310-7090. Equipment, Other	1,000	0	0	0	0	0	#DIV/0!	
110-4340-7070. Vehicles & Equipment	0	0	0	0	0	0	#DIV/0!	
110-4340-7080. Computers, Software, Electronics >\$5000	0	0	7,000	0	0	(7,000)	-100%	
110-4430-7010. Buildings & Improvements	350,000	81,655	86,868	41,421	130,000	43,132	50%	Municipal Center Replacement, engineering
110-4430-7020. Infrastructure - Open Space-Parks & Outdoor Equip.	30,000	9,360	14,000	10,031	45,000	31,000	221%	Public Trash Cans \$25k/Park Gazebo Upgrades \$20,000
110-4430-7030. Infrastructure - Fixtures & Signage	68,000	26,747	0	0	0	0	#DIV/0!	
110-4430-7040. Infrastructure - Parking Lots	10,000	10,455	15,000	0	30,000	15,000	100%	Reverse the Reverse restriping
110-4430-7050. Infrastructure - Streets & Walkways	950,000	29,993	305,000	308,000	929,922	624,922	205%	Multi-Use Trail Construction \$226,438 is town contribution
110-4430-7060. Infrastructure - Stormwater System	30,000	32,034	0	0	30,000	30,000	#DIV/0!	Storm Sewer Video-mapping, Phase 2
110-4430-7070. Vehicles & Equipment	0	26,244	22,240	29,412	0	(22,240)	-100%	
110-4430-7080. Computers, Software & Elec Equip.>\$5000	0	0	0	56	0	0	#DIV/0!	
110-4430-7090. Equipment, Other	0	0	35,000	0	0	(35,000)	-100%	
110-4430-7100. Property - Land Purchase	0	0	0	0	0	0	#DIV/0!	
110-4730-7080. Computers, Software & Elec Equip.>\$5000	0	0	0	0	0	0	#DIV/0!	
110 Gen Capital Fund Expenditures Total	1,439,000	224,355	485,108	389,399	1,164,922			
110. Gen Capital Fund Revenue less Expenditures	0	(0)	0	0	(275,824)			
Per Resolution 20201119E, A minimum of 6% of general core operating revenues each year				Current year ratio:		6.00%	Note: Use of ARPA funding for some infrastructure is possible	
NOTE: Per CAMP adopted FY2021, capital expenditures definition has been increased from \$5,000 to \$10,000								

General Fund

CAMP Project Schedule

Project name	Priority	Category	Level	Town Cost	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Municipal Building Renovation or Replacement	High	I	A	\$ 900,000		\$ 130,000	\$ 450,000	\$ 320,000		
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	\$ 35,000	\$ 5,000	\$ 30,000				
Multi-Use Trail Phase 3 Construction*	High	III	B	\$ 227,000		\$ 227,000				
Replace Zip Line in Park*	Medium	II	B	\$ 14,000	\$ 14,000					
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	\$ 32,000	\$ 12,000	\$ 20,000				
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 - 2021 dollars	\$ 2,706,024	\$ 71,000	\$ 462,000	\$ 723,700	\$ 570,124	\$ 454,000	\$ 425,200
Inflation adjusted dollars (3%)	\$ 2,853,826	\$ 71,000	\$ 462,000	\$ 745,411	\$ 604,331	\$ 494,860	\$ 476,224

Harbor Fund	\$ 52,000		\$ 61,000	\$ 40,000			
Utilities Fund	\$ 8,707,000	\$ 55,000	\$ 139,500	\$ 497,000	\$ 645,000	\$ 2,050,000	\$ 5,400,000
Sanitation Fund	\$ 12,000					\$ 12,000	

Grand Total - 2021 dollars	\$ 11,477,024	\$ 126,000	\$ 662,500	\$ 1,260,700	\$ 1,215,124	\$ 2,516,000	\$ 5,825,200
Inflation adjusted dollars (3%)	\$ 12,641,716	\$ 126,000	\$ 662,500	\$ 1,298,521	\$ 1,288,031	\$ 2,742,440	\$ 6,524,224

*Partially Grant Funded

CAMP Project Schedule

Utilities Fund

Project name	Priority	Category	Level	Town Cost	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
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		\$ 40,000	\$ 120,000			
Remote Read Water Meters*	Medium	II	B	Debt Service						
Sewer Pod Controllers	Medium	II	B	\$ 14,500		\$ 14,500				
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

2021 dollars	\$ 8,661,500	\$ -	\$ 139,500	\$ 497,000	\$ 645,000	\$ 2,050,000	\$ 5,400,000
Inflation adjusted dollars (3%)		\$ -	\$ 139,500	\$ 511,910	\$ 683,700	\$ 2,238,600	\$ 6,048,000

*Partially Grant Funded

v. 05/13/21

CAMP Project Schedule

Harbor Fund

[illegible]

2021 dollars	\$ 122,400	\$ 21,400	\$ 61,000	\$ 40,000	\$ -	\$ -	\$ -
Inflation adjusted dollars (3%)		\$ 21,400	\$ 61,000	\$ 41,200	\$ -	\$ -	\$ -

*Partially Grant Funded

MUNICIPAL CORPORATION OF CAPE CHARLES
FY 2022 Summary of Capital Projects

CAPITAL PROJECTS NOTE: Threshold for capital project is now \$10,000 Some projects may qualify for ARPA funding	BUDGET Requested	GRANT PROCEEDS or DONATION	USDA RD FINANCE 35% Grant/65% Loan	as of 5/10/2021	
				REAPPROPRIATION FROM FUND BALANCE	TOWN FY21 COST
<u>GENERAL CAPITAL FUND</u>					
<u>PUBLIC WORKS</u>					
Multi-Use Trails, Phase 3 Construction	929,922	703,483	0	0	226,439
Mason Avenue Parking, Planning & Construction	30,000	0	0	0	30,000
Storm Sewer Video-Mapping, Phase 2	30,000	0	0	0	30,000
Municipal Center Replacement	130,000	0	0	0	130,000
Central Park Gazebo Upgrades	20,000	0	0	0	20,000
Public Trash Cans	25,000	0	0	0	25,000
TOTAL GENERAL FUND	1,164,922	703,483	0	0	461,439
<u>UTILITY FUND</u>					
<u>WATERWORKS</u>					
Water Tank Mixer/Power Vent (FY2021 carryover)	55,000	0	0	0	55,000
Remote Read Water Meters - starter setup carryover	51,985	17,795	34,190	0	0
(AMI/AMR Auto Read Water Meters - Phase 2	20,000	7,000	13,000	0	0
Water Plant Upgrade Analysis (Engineering)	30,000	0	0	0	30,000
<u>WASTEWATER</u>					
Washington Avenue Pump Station Rehab Phase 1 of 2 (Electric Svc)	39,151	0	0	0	39,151
Sewer Pod Controller Upgrades Phase 1 of 5	14,500	0	0	0	14,500
TOTAL UTILITY FUND	210,636	24,795	47,190	0	138,651
<u>HARBOR FUND</u>					
Harbor Capital Evaluation Plan	20,000	0	0	0	20,000
Structural Piling Repair	36,000	0	0	0	36,000
East Inner Harbor Rehabilitation	5,000	0	0	0	5,000
TOTAL HARBOR FUND	61,000	0	0	0	61,000
TOTAL BUDGETED CAPITAL EXPENDITURES	1,436,558	728,278	47,190	0	661,090

NOTE: Annual purchase of police vehicle has been moved to operational expenses in the police dept.
Carryover purchase of water plant pickup has been moved to operational expense.

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
DRAFT 1

AS OF 5/10/21				
Summary by Fund and Department	2019/2020	2020/2021	2020/2021	2021/2022
	Approved Budget	Approved Budget	04/13/2021 YTD Actuals	Initial Budget Request
120.General Debt Service Fund				
120 Gen. Debt Service Fund Revenue Total	253,882	256,337	229,279	258,614
120 Gen Debt Service Expenditures Total	253,882	256,337	229,279	258,614
120 GENERAL DEBT SERVICE FUND REVENUE LESS EXPENSES	0	0	0	0

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
120.General Debt Service Fund								
120 GEN DEBT SERVICE FUND REVENUE								
120-4121-8540. Transfer fm Gn Fund to Debt Svc Fund	151,010	155,735	153,070	126,674	155,958	2,888	2%	
120-4713-8540. Transfer fm Gn Fund for Harbor DS	102,872	112,850	103,267	102,605	102,657	(610)		
120 Gen Debt Service Fund Revenue Total	253,882	268,585	256,337	229,279	258,614	2,278		
120-4121-6800. Debt Service - Principal Payment TM	93,945	93,945	96,158	96,280	97,346	1,188	1%	
120-4121-6850. Debt Service Interest - TM	27,423	26,957	25,458	24,830	21,503	(3,954)	-16%	
120-4124-6800. Debt Service - Principal Payment FIN	7,195	7,200	7,402	0	7,615	213	3%	
120-4124-6850. Debt Service Interest - Finance	639	639	432	0	219	(213)	-49%	
120-4310-6800. Debt Service - Principal Payment PD	10,005	14,627	11,784	0	11,784	0	0%	
120-4310-6850. Debt Service Interest Police Dept	1,237	1,810	1,268	0	1,268	(0)	0%	
120-4340-6800. Debt Service - Principal Payment Code Enforcement	5,219	5,220	5,372	5,388	984	(4,388)	-82%	
120-4340-6850. Debt Service Interest - Code Enforcement	345	344	192	176	97	(95)	-50%	
120-4430-6800. Debt Service - Principal Payment PW	4,596	4,587	4,728	0	14,095	9,367	198%	
120-4430-6850. Debt Service Interest Public Works	408	407	276	0	1,047	771	279%	
120 Gen Debt Service Expenditures Total	151,010	155,735	153,070	126,674	155,958			
120-4713-8540. Transfer to harbor for `Harbor DS	102,872	102,872	103,267	102,605	102,657	(610)		
TOTAL 120 transferred out to Harbor Fund	102,872	102,872	103,267	102,605	102,657	(610)		
120 GENERAL DEBT SERVICE FUND REVENUE LESS EXPENSES	0.00	9,978.22	0.00	0.00	0.00	2,887.90		
Per Resolution 20201119E, Up to 8% of general core operating revenues each year					Current year ratio:	8.36%	Over the threshold with harbor debt, Gen fund debt only is 5.04%	

Town of Cape Charles
FY 2022 BUDGET PREPARATION WORKSHEET
DRAFT 1

AS OF 5/10/21				
Summary by Fund and Department	2019/2020 Approved Budget	2020/2021 Approved Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request
100. GENERAL CAPITAL PROJECTS FUND				
Gen Capital Fund Revenue Total	1,439,000	485,108	389,399	889,098
110 Gen Capital Fund Expenditures Total	1,439,000	485,108	389,399	1,164,922
110. Gen Capital Fund Revenue less Expenditures	0	0	0	(275,824)

Detail by Fund and Department	2019/2020 Approved Budget	2019/2020 Full Year Actuals	2020/2021 Annual Current Budget	2020/2021 04/13/2021 YTD Actuals	2021/2022 Initial Budget Request	Over/(Under) Previous Annual Budget	Percentage change	2021/2022 Initial Budget Request Notes
130. Special Activities Fund								
130 Special Activities Fund Revenue								
130-3800-7000. Grant - VA State Promotion of the Arts Passthru	4,500	4,500	4,500	4,500	4,500	0	0%	
130-3800-3000. Grant - Fire Program Funds (Passthru)	10,000	10,000	15,000	15,000	15,000	0	0%	
130-3850-2000. Grant Other - Northampton County	0	0	0	25,000	0	0	#DIV/0!	
130-3650-6000. Recovery Town Mgr-Misc	0	0	110,000	10,195	100,000	(10,000)	-9%	PPEA Evaluation Contributions/reg GF recoveries in Gfund
130-3800-9920. COVID related Federal Grants-CARES	0	0	172,000	172,000	0	(172,000)	-100%	This grant was closed in FY21
130-3800-9920. COVID related Federal Grants-DHCD CDBG SBR	0	0	845,115	361,186	300,000	(545,115)	-65%	
130-3800-9920. COVID related Federal Grants-ARPA	0	0	0	0	462,000	462,000	#DIV/0!	Estimate only, most likely will change
130-3800-9000. Grant - Parks/Rec Fac/Equipment & CCP	0	0	8,000	309	0	(8,000)	-100%	
130-3800-9000. Grant - Friends of the Library	0	13,054	0	3,794	0	0	#DIV/0!	
TOTAL SPECIAL ACTIVITIES FUND REVENUE	14,500	27,554	1,154,615	591,983	881,500			
130 Special Activities Fund Expenditures								
130-4121-xxxx. Grant Exp Exp- Arts Enter Passthru	4,500	4,500	4,500	4,500	4,500	0	0%	
130-4121-xxxx. Grant Exp - Fire Department Passthru	10,000	10,000	15,000	15,000	15,000	0	0%	
130-4121-xxxx. Grant Exp - Nrthmptn Cty Tourism Infrast.	0	0	0	0	0	0	#DIV/0!	
130-4121-xxxx. Grant/Donation Exp - Misc. Pass-through	0	0	110,000	10,195	100,000	(10,000)	-9%	PPEA Evaluation Costs/TB reimbursed
130-4121-xxxx. CARES Grant Expenditures	0	0	172,000	172,000	0	(172,000)	-100%	
130-4121-xxxx. DHCD CDBG COVID-19 Bus Asst Grant Expenditures	0	0	845,115	361,186	300,000	(545,115)	-65%	
130-4121-xxxx. Grant Exp - ARPA	0	0	0	0	462,000	462,000	#DIV/0!	
130-4121-xxxx. Grant - Parks/Rec Fac/Equipment & CCP	0	0	8,000	309	0	(8,000)	-100%	
130-4730-xxxx. Grant - Friends of the Library	0	17,329	0	4,732	0	0	#DIV/0!	
TOTAL SPECIAL ACTIVITIES FUND EXPENSES	14,500	31,829	1,154,615	567,921	881,500	(265,115)		
TOTAL 130 Special Activities Fund Revenue less Expenses	0.00	(4,275.01)	0.00	24,061.93	0			

PERSONNEL REQUEST - NEW POSITION or PART-TIME INCREASED HOURS

DEPARTMENT NAME: Treasurer

DEPARTMENT #: 4124

FISCAL YEAR 2021 (July 1, 2021 - June

BUDGET YEAR: 30, 2022)

POSITION TITLE	PT or FT	# OF POSITIONS REQUESTED	# OF HOURS PER PAY PERIOD	HOURLY RATE OR ANNUAL SALARY	TOTAL SALARY & taxes
Finance Accountant	FT	1	40		up to \$65,017 depending on experience

1. Describe the work (including supervision received, general statement of duties, supervision exercised); distinguishing characteristics; typical duties; knowledge, skills and abilities, minimum qualifications of education and experience. Please attach proposed job description, if new position.

This position will assist the treasurer with reporting, research, statistical studies, general ledger account reconciliations, year end work, special projects, and grant project documentation and reporting. Minimum qualification is accounting degree and at least 5 years of experience in related work.

2. Provide specific information to justify why this new position is needed. If increased workload is the basis for the new position, quantifiable data must be provided to support the request.

The treasurer routinely works 45-60 hours a week from November through budget approval. Budget, year end accounting, audit, and mid-year review all collide during these months in addition to regular daily work. There are necessary tasks that simply are not being accomplished because of the lack of time and/or other experienced staff members.

3. Have other alternative methods of staffing been considered in lieu of a new position, such as internal promotions, job enrichment, job combination or sharing? Describe the alternative staffing methods considered.

Current support staff is fully tasked at this time. In addition, many of the tasks for which help is requested require a very experienced accountant. Our current accountant is able to do the work with training, but her work day is already full and there is little time to train at the moment.

4. Cost Savings?

The savings due to this addition will be primarily in efficiency and being able to complete all tasks assigned to this department. It will reduce the stress of having more work than can possibly be accomplished well or even at all. It is hoped, however, that this position will have time to pursue vacation rentals and businesses that are not compliant with town code regarding BPOL tax and Transient Occupancy Tax in the late Spring and Summer months. With this additional resource, the treasurer will be able to devote time to important matters such as office procedures and policies, training and developing employees, collections, and being able to assist other department heads and the town manager with their information requirements.

5. List any additional expenses associated to accommodate a new position, such as computer station, desk, chair, vehicle, uniforms, memberships, certifications, etc. Identify if the cost is recurring or one-time.

The new staff member can use the computer brought from the harbor as a workstation. We will replace keyboard and mouse, purchase a second monitor, office supplies, a chair and a desk. There will be IT costs associated with adding a new account and configuring the computer appropriately, but the total cost for the new workstation prep should be a maximum of \$2,250. We can set up a workstation in a section of the finance office, in the treasurer's office.