

TOWN COUNCIL
Work Session
May 12, 2022
Cape Charles Civic Center
6:30 PM

1. Call to Order
 - A. Roll Call
 - B. Establish quorum
2. Items for Discussion:
 - A. Review as Necessary:
 - i. Potential Use of American Rescue Plan Act (ARPA) Funds
 - ii. Capital Asset Management Program (CAMP) Schedule
 - iii. Proposed FY 2023 Budget
 - a. General Fund Revenue
 - b. General Fund Expenditures
 - B. [Detail Review of Proposed Budget](#) (continued from May 5th Work Session)
 - C. [Town Manager Budget Authority Policy](#)
 - D. [Strategic Revenue Planning](#)
 - E. [Fund Balance Reserve Status](#)
 - F. [Projected Revenue and Rebalancing](#)
3. Adjournment

Town of Cape Charles
Fiscal Year 2023
Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
110. GENERAL CAPITAL PROJECTS FUND					
Revenue					
3700.					
110-3700-2200. Grant - USDA Rural Developmt	\$0.00	\$0.00	\$0.00	\$20,920.00	#DIV/0! PWrks Gator & grounds maint equipment
3700.	\$0.00	\$0.00	\$0.00	\$20,920.00	
3800.					
110-3800-4000. Grant - VDOT Roads, Trails, Sidewalks	\$0.00	\$703,483.00	\$0.00	\$703,483.00	0.0% Phase 3 Construction VDOT TEA-21
3800.	\$0.00	\$703,483.00	\$0.00	\$703,483.00	0.0%
3850.					
110-3850-2000. Grant Other	\$0.00	\$0.00	\$0.00	\$21,750.00	#DIV/0! CCP for Park
3850.	\$0.00	\$0.00	\$0.00	\$21,750.00	#DIV/0!
3900.					
110-3900-6000. Reappropriation Gen Capital Fund	\$0.00	\$147,840.00	\$0.00	\$141,255.00	-4.5% Reappropri for Trail project construction \$66,215 & \$75,040 fm FY22 Capital fund contingency not used
3900.	\$0.00	\$147,840.00	\$0.00	\$141,255.00	-4.5%
3950.					
110-3950-1000. Loan Proceeds - BOND	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
110-3950-2000. Transfer from Gen Fund for Capital 6%	\$0.00	\$186,215.00	\$0.00	\$221,531.00	19.0% 6% of Core G Fund Revenue per policy
110-3950-2050. Transfer from Gen Fund Capital Meals Tax .5%	\$0.00	\$60,000.00	\$49,316.00	\$64,000.00	6.7%
110-3950-2100. Loan Proceeds USDA RD	\$0.00	\$0.00	\$0.00	\$38,851.00	#DIV/0! P Wrks Gator & grounds maint equipment
110-3950-8130. Transfer from Special Activities Fund	\$0.00	\$0.00	\$0.00	\$584,000.00	#DIV/0! ARPA Funds for Muni Center/Library FY23 work
110-3950-8520. Transfer from Sanitation Fund Balance	\$0.00	\$160,224.00	\$0.00	\$160,224.00	0.0% Re-approp from Sanitation Fund Bal, part of town match for Trail Project
3950.	\$0.00	\$406,439.00	\$49,316.00	\$1,068,606.00	162.9%
Total Revenue	\$0.00	\$1,257,762.00	\$49,316.00	\$1,956,014.00	55.5%

Town of Cape Charles
Fiscal Year 2023
Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
Expense					
4121. TOWN MANAGER					
110-4121-7080. Computers, Software	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
4121. TOWN MANAGER	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
4430. PUBLIC WORKS					
110-4430-7010. Buildings & Improvements	\$0.00	\$130,000.00	\$36,401.00	\$714,000.00	449.2% Municipal Building engineering/architecture \$550,000; Mason Ave Restroom \$110,000; storage facility \$20,000;library condo-ization \$34
110-4430-7020. Infrastructure-Open Space/Parks	\$0.00	\$73,600.00	\$0.00	\$29,000.00	-60.6% Adult Game Area in Central Park
110-4430-7030. Insfrastructure - Signage	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
110-4430-7040. Insfrastructure - Parking Lots	\$0.00	\$19,200.00	\$0.00	\$20,000.00	4.2% Mason Ave Municipal Lot Improvements
110-4430-7050. Infrastructure-Streets & Walkways	\$0.00	\$929,922.00	\$6,724.00	\$929,922.00	0.0% Multi-Use Trail Trail Constrctn. \$226,438 is town contrib, remainder VDOT TEA-21 Grant
110-4430-7060. Infrastructure . Stormwater System	\$0.00	\$30,000.00	\$0.00	\$0.00	-100.0%
110-4430-7070 Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$59,770.00	#DIV/0! Gator for PW Staff & mowing equipment (flail mower, zero turn & misc)
110-4430-7080. Computers, Software	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
110-4430-7999. Capital Project Contingencies	\$0.00	\$75,040.00	\$0.00	\$75,040.00	0.0% Reapprop. fm FY22
4430. PUBLIC WORKS	\$0.00	\$1,257,762.00	\$43,125.00	\$1,827,732.00	45.3%
Expense	\$0.00	\$1,257,762.00	\$43,125.00	\$1,827,732.00	45.3%
GENERAL CAPITAL FUND REVENUE LESS EXPENSE	\$0.00	\$0.00	\$6,191.00	\$128,282.00	#DIV/0!

Town of Cape Charles
Fiscal Year 2023
Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
120. GENERAL DEBT SERVICE FUND					
Revenue					
3950.					
120-3950-2100. Transfer from Gen Fund for GF DS	\$0.00	\$155,958.00	\$119,115.00	\$144,620.90	-7.3%
120-3950-2510. Transfer from Gen Fund for Harbor DS	\$0.00	\$102,657.00	\$102,954.00	\$104,950.25	2.2%
3950.	\$0.00	\$258,614.00	\$222,069.00	\$249,571.15	-3.5%
Revenue	\$0.00	\$258,614.00	\$222,069.00	\$249,571.15	-3.5%
Expense					
4121. TOWN MANAGER					
120-4121-3730. Bank & Trustee Fees	\$0.00	\$0.00	\$132.00	\$0.00	#DIV/0! Do not use - use gen service bank fees account
120-4121-6800. Debt Service Principal	\$0.00	\$97,346.00	\$97,346.00	\$99,853.29	2.6%
120-4121-6850. Debt Service Interest	\$0.00	\$21,503.00	\$21,637.00	\$19,738.61	-8.2%
120-4121-8510. Transfer to Harbor	\$0.00	\$102,657.00	\$102,954.00	\$104,950.25	2.2%
4121. TOWN MANAGER	\$0.00	\$221,506.00	\$222,069.00	\$224,542.15	1.4%
					6.8% Percent of Gen & Harbor Fund debt svc to Gen F core rev if taxes equalized
					24.7% Percent of Utility Fund debt service to core revenue

Town of Cape Charles
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Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
4124. FINANCE					
120-4124-6800. Debt Service Principal	\$0.00	\$7,615.00	\$0.00	\$0.00	-100.0%
120-4124-6850. Debt Service Interest	\$0.00	\$219.00	\$0.00	\$0.00	-100.0%
4124. FINANCE	\$0.00	\$7,833.00	\$0.00	\$0.00	-100.0%
4310. POLICE					
120-4310-6800. Debt Service Interest	\$0.00	\$11,784.00	\$0.00	\$19,407.65	64.7% Vehicles
120-4310-6850. Debt Service Principal	\$0.00	\$1,268.00	\$0.00	\$1,741.80	37.4%
4310. POLICE	\$0.00	\$13,052.00	\$0.00	\$21,149.45	62.0%
4340. CODE ENFORCEMENT					
120-4340-6800. Debt Service Principal	\$0.00	\$984.00	\$0.00	\$589.42	-40.1% For BS&A Software
120-4340-6850. Debt Service Interest	\$0.00	\$97.00	\$0.00	\$69.36	-28.5%
4340. CODE ENFORCEMENT	\$0.00	\$1,081.00	\$0.00	\$658.78	-39.1%
4430. PUBLIC WORKS					
120-4430-6800. Debt Service Principal	\$0.00	\$14,095.00	\$0.00	\$2,946.52	-79.1% Groundskeeping Equipment
120-4430-6850. Debt Service Interest	\$0.00	\$1,047.00	\$0.00	\$274.25	-73.8%
4430. PUBLIC WORKS	\$0.00	\$15,142.00	\$0.00	\$3,220.77	-78.7%
Expense	\$0.00	\$258,614.00	\$222,069.00	\$249,571.15	-3.5%
GENERAL DEBT SVC FUND REV LESS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Town of Cape Charles
Fiscal Year 2023
Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
130. GENERAL SPECIAL ACTIVITIES FUND					
Revenue					
3650.					
130-3650-6000. Recovery Town Mgr - PPEA costs	\$0.00	\$100,000.00	\$70,093.00	\$0.00	-100.0%
3650.	\$0.00	\$100,000.00	\$70,093.00	\$0.00	-100.0%
3800.					
130-3800-3000. Grant-Fire Program Pass thru	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	0.0%
130-3800-7000. Grant-VA State Arts - Pass Thru	\$0.00	\$4,500.00	\$2,500.00	\$4,500.00	0.0% historic amount was \$4,500 pre-covid
130-3800-8000. Grant - Friends of the Library	\$0.00	\$10,000.00	\$2,301.00	\$6,000.00	-40.0%
130-3800-9000. Grant Parks/Rec CCP	\$0.00	\$7,818.00	\$0.00	\$0.00	-100.0%
130-3800-9910. Federal Grant - DHCD SBR	\$0.00	\$300,000.00	\$278,528.00	\$0.00	-100.0%
130-3800-9920. Federal Grant - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3800.	\$0.00	\$337,317.00	\$298,329.00	\$25,500.00	-92.4%
3850.					
130-3850-2000. Reappropriate Grant Previous Yr	\$0.00	\$528,615.00	\$0.00	\$935,850.00	77.0% ARPA Less what is expended for Harbor FY2022 (120K)
3850.	\$0.00	\$528,615.00	\$0.00	\$935,850.00	77.0%
Total Revenue Special Activities Fund	\$0.00	\$965,932.00	\$368,422.00	\$961,350.00	-0.5%

Special Activities Fund Expense

Town of Cape Charles
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4121. TOWN MANAGER					
130-4121-4010. Grant Exp - Arts Enter	\$0.00	\$4,500.00	\$2,500.00	\$4,500.00	0.0% historic amount was \$4,500 pre-covid
130-4121-4020. Grant Exp- Fire Dept	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	0.0% Pass Thru Grant from the State
130-4121-4030. Grant Northampton Tourism Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
130-4121-4125. Grant or Donation Misc Pass thru	\$0.00	\$100,000.00	\$70,677.00	\$0.00	-100.0%
130-4121-4130. DHCD CDBG Small Bus Recov	\$0.00	\$300,000.00	\$269,631.00	\$0.00	-100.0%
130-4121-4150. Federal Grant Exp - ARPA Expenditures	\$0.00	\$528,615.00	\$0.00	\$351,850.00	-33.4% Projects TBD
130-4121-8110. Transfer to Capital Projects Fund 110	\$0.00	\$0.00	\$0.00	\$584,000.00	#DIV/0! for Municipal Center/Library Design Work
4121. TOWN MANAGER	\$0.00	\$948,115.00	\$357,808.00	\$955,350.00	0.8%
4430. PUBLIC WORKS					
130-4430-4110. Grant Exp - Citizens For Cent Park	\$0.00	\$7,818.00	\$0.00	\$0.00	-100.0%
4430. PUBLIC WORKS	\$0.00	\$7,818.00	\$0.00	\$0.00	-100.0%
4730. LIBRARY					
130-4730-4110. Grant Exp- Friends of	\$0.00	\$10,000.00	\$2,301.00	\$6,000.00	-40.0% FOL projects
4730. LIBRARY	\$0.00	\$10,000.00	\$2,301.00	\$6,000.00	-40.0%
Total Expense Special Activities Fund	\$0.00	\$965,932.00	\$360,109.00	\$961,350.00	-0.5%
130. Gen Special Activities Rev less Expenses	\$0.00	\$0.00	-\$8,313.00	\$0.00	#DIV/0!

Town of Cape Charles
Fiscal Year 2023
Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
501. PUBLIC UTILITIES FUND					
Revenue					
3100.					
501-3100-1201. Connection, Plumbing Water	\$2,800.00	\$1,000.00	\$1,950.00	\$4,000.00	300.0%
501-3100-1202. Connection, Plumbing Sewer	\$2,900.00	\$1,000.00	\$1,950.00	\$4,000.00	300.0%
501-3100-5360. Utility Permit (Main to Meter)	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3100.	\$5,700.00	\$2,000.00	\$3,900.00	\$8,000.00	300.0%
3150.					
501-3150-1501. Miscellaneous	\$280.00	\$1,000.00	\$395.00	\$8,000.00	700.0% Water & Sewer Review Fees
3150.	\$280.00	\$1,000.00	\$395.00	\$8,000.00	700.0%
3300.					
501-3300-1000. Interest Earned on Bank Accounts	\$370.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-3300-2000. Dividends & Int. on Investments	\$229.00	\$1,000.00	\$883.00	\$1,400.00	40.0%
3300.	\$599.00	\$1,000.00	\$883.00	\$1,400.00	40.0%
3500.					
501-3500-1501. Water Sales	\$601,886.00	\$607,817.00	\$476,167.00	\$650,000.00	6.9% need rate increase to 36.44 (+\$2.98) to balance
501-3500-1502. Sewer Charges	\$1,096,285.00	\$1,111,324.00	\$858,910.00	\$1,170,000.00	5.3% need rate increase to 63.42 (+\$.30) to balance
501-3500-3501. Penalties & Interest - Water	\$86.00	\$1,500.00	\$6,278.00	\$8,144.43	443.0%
501-3500-3502. Penalties & Interest Sewer	\$151.00	\$2,000.00	\$11,854.00	\$15,378.16	668.9%
501-3500-4501. Connection Fees - Bay Crk water	\$46,000.00	\$17,500.00	\$29,750.00	\$26,250.00	50.0%
501-3500-4502. Connection Fees - Bay Crk sewer	\$48,600.00	\$17,500.00	\$29,750.00	\$26,250.00	50.0%
501-3500-5501. Connection Fees - Historic water	\$5,250.00	\$3,500.00	\$4,375.00	\$8,750.00	150.0%
501-3500-5502. Connection Fees - Historic sewer	\$5,250.00	\$3,500.00	\$4,375.00	\$8,750.00	150.0%
501-3500-6501. Facility Fees, Rest. - Bay Crk Water	\$184,000.00	\$80,000.00	\$139,288.00	\$120,840.00	51.1%
501-3500-6502. Facility Fees, Restr. - Bay Crk Sewer	\$297,000.00	\$132,000.00	\$229,825.00	\$197,160.00	49.4%

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501-3500-7501. Facility Fees, Restr.- Historic Water	\$26,760.00	\$16,000.00	\$26,577.00	\$40,280.00	151.8%
501-3500-7502. Facility Fees, Restr. - Historic Sewer	\$53,450.00	\$26,400.00	\$52,203.00	\$65,720.00	148.9%
3500.	\$2,364,717.00	\$2,019,041.00	\$1,869,352.00	\$2,337,522.59	15.8%
3600.					
501-3600-6000. Utility Fund Transfer	\$0.00	\$55,000.00	\$0.00	\$0.00	-100.0%
3600.	\$0.00	\$55,000.00	\$0.00	\$0.00	-100.0%
3650.					
501-3650-4000. Recovery Water & Sewer	380.00	380.00	50.00	\$0.00	-100.0%
3650.	380.00	380.00	50.00	\$0.00	-100.0%
3800.					
501-3800-1000. VDH Grant	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-3800-2001. USDA Grant Water	\$0.00	\$36,000.00	\$0.00	\$0.00	-100.0%
501-3800-2002. USDA Grant Sewer	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3800.	\$0.00	\$36,000.00	\$0.00	\$0.00	-100.0%
3900.					
501-3900-6000. Appropriation from Fund Balance	\$0.00	\$0.00	\$0.00	\$147,625.00	#DIV/0! \$60K to cover Keck well & WWTP engineering , from facil fees in fund balance; \$87,625 FY22 contingency brought fwd
3900.	\$0.00	\$0.00	\$0.00	\$147,625.00	#DIV/0!
3950.					
501-3950-2101. USDA Loan Proceeds	\$0.00	\$68,751.00	\$0.00	\$0.00	-100.0%
501-3950-2102. USDA Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3950.	\$0.00	\$68,751.00	\$0.00	\$0.00	-100.0%
Total Utility Fund Revenue	\$2,371,677.00	\$2,183,172.00	\$1,874,580.00	\$2,502,547.59	14.6%

Core Revenue	\$1,930,922.59	24.7% Debt service ratio to core revenue FY2023
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Expense					
4500. UTILITY ADMIN.					
501-4500-1800. Allocated Wages	\$20,298.00	\$21,123.00	\$17,603.00	\$22,273.00	5.4%
501-4500-2800. Allocated Benefits	\$5,705.00	\$5,470.00	\$4,558.00	\$6,211.00	13.5%
501-4500-3430. IT Services	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Consulting				\$150,000.00	Utility services consulting/management
501-4500-6900. Contingency Fund	\$0.00	\$110,000.00	\$22,000.00	\$100,000.00	-9.1%
501-4500-8100. Transfer to Fund Balance	\$0.00	\$62,310.00	\$0.00	\$0.00	-100.0%
4500. UTILITY ADMIN.	\$26,003.00	\$198,903.00	\$22,161.00	\$278,484.00	40.0%
4501. WATER					
501-4501-1000. Regular Salaries & Wages	\$146,345.00	\$154,000.00	\$118,058.00	\$186,644.15	21.2% D Parker moved from PT to FT # addtl cost of \$23K w/benefits, increased hrs
501-4501-1100. Regular Salaries & Wages OT	\$4,115.00	\$2,040.00	\$2,548.00	\$2,500.00	22.5%
501-4501-1200. PT Salaries - Water	\$19,925.00	\$24,000.00	\$19,815.00	\$0.00	-100.0%
501-4501-1300. Part Time Wages OT	\$45.00	\$0.00	\$96.00	\$0.00	#DIV/0!
501-4501-2000. FICA Expense	\$12,444.00	\$13,485.00	\$10,393.00	\$14,469.53	7.3%
501-4501-2100. SUI Expense	\$275.00	\$199.00	\$215.00	\$127.20	-36.1%
501-4501-2200. Retirement-ER VRS & ICMRC Exp	\$8,427.00	\$8,720.00	\$6,540.00	\$14,315.61	64.2% 1.68% increase + COLA + new FT position
501-4501-2210. Life Insurance	\$1,889.00	\$1,954.00	\$1,466.00	\$2,501.03	28.0%
501-4501-2220. Disability Insurance, LT & ST	\$773.00	\$1,140.00	\$443.00	\$1,463.36	28.4%
501-4501-2230. Worker's Comp	\$3,652.00	\$4,166.00	\$3,686.00	\$4,682.39	12.4%
501-4501-2300. Health Insurance	\$25,252.00	\$18,717.00	\$10,793.00	\$28,106.36	50.2%

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501-4501-2310. Dental Insurance	\$855.00	\$1,161.00	\$642.00	\$1,156.80	-0.4%
501-4501-2320. Vision Insurance	\$38.00	\$91.00	\$68.00	\$91.32	0.4%
501-4501-2345. Employee/Volunteer Testing	\$0.00	\$0.00	\$0.00	\$350.00	#DIV/0!
501-4501-2360. Staff & Volunteer Appreciation	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-3000. Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-3020. Maint Svc Contracts -	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-3025. Repair Maint & Services	-\$190.00	\$6,000.00	\$3,168.00	\$6,000.00	0.0%
501-4501-3060. Landfill Disposal	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-3350. Water Sampling	\$13,008.00	\$11,000.00	\$5,327.00	\$11,000.00	0.0%
501-4501-3420. Engineering & Architect Svcs	\$4,916.00	\$45,000.00	\$5,061.00	\$25,000.00	-44.4%
501-4501-3430. IT Services	\$1,120.00	\$1,000.00	\$800.00	\$1,000.00	0.0%
501-4501-3500. Advertising Services	\$37.00	\$600.00	\$600.00	\$600.00	0.0%
501-4501-3730. Bank Service Charges	\$52.00	\$200.00	\$49.00	\$52.00	-74.0%
501-4501-4150. Grant Exp - Water	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-5000. Refund - Tourism	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.0%
501-4501-5010. Electric Service	\$19,466.00	\$22,440.00	\$13,733.00	\$24,684.00	10.0%
501-4501-5020. Propane & Fuel Oil	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-5040. Phone Service	\$1,242.00	\$1,740.00	\$1,043.00	\$2,940.00	69.0% Add Scottie, cell phone for work order system + town phone for new FT Pers
501-4501-5050. Internet & Cable	\$656.00	\$1,100.00	\$892.00	\$1,100.00	0.0%
501-4501-5090. Lease, Right of Way	\$2,111.00	\$3,000.00	\$5,287.00	\$5,287.00	76.2% Add water line east of water plant.
501-4501-5100. Lease, Vehicles &	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-5200. Travel-Mllege & Tolls	\$60.00	\$240.00	\$40.00	\$240.00	0.0%

Town of Cape Charles
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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
501-4501-5210. Travel-Lodging & Meals	\$0.00	\$800.00	\$0.00	\$500.00	-37.5%
501-4501-5230. Education	\$190.00	\$500.00	\$150.00	\$500.00	0.0%
501-4501-5250. Dues & Memberships	\$200.00	\$400.00	\$400.00	\$400.00	0.0%
501-4501-5260. Employee Testing & Certification	\$290.00	\$400.00	\$0.00	\$400.00	0.0%
501-4501-5300. Insurance, Property & Liability	\$8,263.00	\$9,200.00	\$9,200.00	\$9,200.00	0.0%
501-4501-5340. Licensing	\$3,283.00	\$4,000.00	\$3,339.00	\$4,000.00	0.0%
501-4501-5350. Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-6000. Office Supplies	\$298.00	\$1,500.00	\$455.00	\$1,000.00	-33.3%
501-4501-6025. Janitorial & Kitchen	\$200.00	\$300.00	\$0.00	\$0.00	-100.0%
501-4501-6050. Uniforms Expense	\$379.00	\$1,000.00	\$640.00	\$1,000.00	0.0%
501-4501-6075. Hand Tools, & Small	\$1,282.00	\$1,500.00	\$1,251.00	\$1,500.00	0.0%
501-4501-6080. Safety Equipment	\$240.00	\$3,000.00	\$250.00	\$3,000.00	0.0%
501-4501-6150. Computer, Sftwr & Electronics < \$10K	\$6,179.00	\$520.00	\$520.00	\$500.00	-3.8%
501-4501-6175. Vehicles & Powered Equip Fuel	\$3,224.00	\$5,000.00	\$3,235.00	\$62.25	-98.8% Actual + 10%
501-4501-6200. Vehicle & Powered Equip Repairs	\$373.00	\$2,000.00	\$67.00	\$2,000.00	0.0%
501-4501-6225. Repair & Maintenance	\$18,158.00	\$70,000.00	\$20,222.00	\$70,000.00	0.0%
501-4501-6300. Chemical Supplies	\$71,643.00	\$73,000.00	\$50,820.00	\$73,000.00	0.0%
501-4501-6325. Laboratory Supplies	\$831.00	\$2,900.00	\$366.00	\$2,900.00	0.0%
501-4501-6800. Debt Service - Principal	\$0.00	\$78,964.00	\$78,964.00	\$85,958.58	8.9% Add new truck debt svc of 5004 total
501-4501-6850. Debt Service Interest	\$32,031.00	\$30,574.00	\$30,606.00	\$29,071.57	-4.9%
501-4501-7070. Vehicles & Equipment	-\$3.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-7080. Computers, Software	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-7090. Infrastructure - Waterlines, Tanks, Wells	\$0.00	\$0.00	\$0.00	\$60,000.00	#DIV/0! Keck Well connection engineering \$25; Water plant expansion refurb \$35K

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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
501-4501-7095. Work in Progress	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-7100. Depreciation Expense	\$674,466.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4501-8000. Reserve for Plant	\$0.00	\$96,000.00	\$0.00	\$161,120.00	67.8% Facility Fees Reserved for Plant Expansion
501-4501-8100. Water Rate Increase Reserve	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
4501. WATER	\$1,088,041.00	\$706,552.00	\$411,247.00	\$843,423.15	19.4%
4502. SEWER					
501-4502-1000. Regular Salaries & Wages	\$192,735.00	\$175,954.00	\$144,217.00	\$194,946.21	10.8% 2022 budget was reduced, RB moved to PW. FY23 adds back this staff position to Sewer Dept.
501-4502-1100. Regular Salaries & Wages OT	\$1,260.00	\$1,530.00	\$1,299.00	\$1,530.00	0.0%
501-4502-1300. Regular Salaries & Wages PT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-2000. FICA Expense	\$14,128.00	\$13,461.00	\$11,042.00	\$15,030.43	11.7%
501-4502-2100. SUI Expense	\$221.00	\$232.00	\$143.00	\$148.40	-36.0%
501-4502-2200. Retirement-ER VRS & ICMRC Exp	\$10,990.00	\$10,522.00	\$8,196.00	\$14,952.37	42.1% 1.68% increase
501-4502-2210. Life Insurance	\$2,463.00	\$2,447.00	\$1,837.00	\$2,612.28	6.8%
501-4502-2220. Disability Insurance, LT & ST	\$1,010.00	\$1,489.00	\$558.00	\$1,523.13	2.3%
501-4502-2230. Worker's Comp	\$1,746.00	\$1,866.00	\$1,815.00	\$1,911.81	2.5%
501-4502-2300. Health Insurance	\$29,528.00	\$22,857.00	\$14,933.00	\$28,106.36	23.0%
501-4502-2310. Dental Insurance	\$1,319.00	\$945.00	\$1,015.00	\$1,467.60	55.3%
501-4502-2320. Vision Insurance	\$53.00	\$91.00	\$68.00	\$91.32	0.4%
501-4502-2345. Employee/Volunteer Testing	\$0.00	\$0.00	\$0.00	\$45.00	#DIV/0!
501-4502-3000. Contract Labor	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-3010. Vehcl & Equip	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-3020. Maint Svc Contracts -	\$12,432.00	\$22,300.00	\$13,791.00	\$22,300.00	0.0%

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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
501-4502-3060. Landfill Disposal -	\$23,503.00	\$42,000.00	\$29,968.00	\$42,000.00	0.0%
501-4502-3200. Cleaning and	\$600.00	\$2,600.00	\$1,800.00	\$2,600.00	0.0%
501-4502-3350. Water Sampling	\$28,596.00	\$21,000.00	\$17,569.00	\$21,000.00	0.0%
501-4502-3420. Engineering & Architect Svcs	\$0.00	\$45,000.00	\$1,435.00	\$25,000.00	-44.4%
501-4502-3430. IT Services	\$240.00	\$7,000.00	\$4,025.00	\$7,000.00	0.0%
501-4502-3450. Printing & Design	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-3500. Advertising Services	\$0.00	\$500.00	\$0.00	\$0.00	-100.0%
501-4502-3730. Bank Service Charges	\$914.00	\$1,550.00	\$889.00	\$1,550.00	0.0%
501-4502-4150. Grant Exp - Sewer	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-5000. Refund - Tourism	\$0.00	\$5,000.00	\$0.00	\$0.00	-100.0%
501-4502-5010. Electric Service	\$93,413.00	\$102,000.00	\$63,853.00	\$105,357.45	3.3% 10% increase over 2022 projected.
501-4502-5040. Phone Service	\$7,847.00	\$7,500.00	\$5,407.00	\$8,500.00	13.3% Add new employee cell phone, work order system
501-4502-5050. Internet & Cable	\$0.00	\$600.00	\$0.00	\$600.00	0.0%
501-4502-5060. Alarm & Security	\$511.00	\$650.00	\$511.00	\$650.00	0.0%
501-4502-5090. Lease, Right of Way	\$0.00	\$4,000.00	\$2,518.00	\$4,000.00	0.0%
501-4502-5100. Lease, Vehicles &	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-5200. Travel-MIleage & Tolls	\$3,196.00	\$3,200.00	\$291.00	\$1,000.00	-68.8%
501-4502-5210. Travel-Lodging & Meals	\$0.00	\$500.00	\$0.00	\$500.00	0.0%
501-4502-5220. Conference	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-5230. Education	\$357.00	\$2,000.00	\$0.00	\$2,000.00	0.0%
501-4502-5240. Books & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-5250. Dues & Memberships	\$1,250.00	\$850.00	\$0.00	\$850.00	0.0%

Town of Cape Charles
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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
501-4502-5260. Employee Testing & Certification	\$80.00	\$450.00	\$0.00	\$450.00	0.0%
501-4502-5300. Insurance, Property &	\$31,492.00	\$32,725.00	\$35,060.00	\$35,060.00	7.1%
501-4502-5340. Licensing	\$2,969.00	\$4,500.00	\$3,620.00	\$4,500.00	0.0%
501-4502-5350. Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-6000. Office Supplies	\$1,539.00	\$1,500.00	\$494.00	\$1,500.00	0.0%
501-4502-6025. Janitorial & Kitchen	\$183.00	\$100.00	\$0.00	\$100.00	0.0%
501-4502-6050. Uniforms Expense	\$725.00	\$1,000.00	\$392.00	\$1,200.00	20.0%
501-4502-6075. Hand Tools, & Small	\$2,441.00	\$2,500.00	\$469.00	\$2,500.00	0.0%
501-4502-6080. Safety Equipment	\$20.00	\$250.00	\$209.00	\$250.00	0.0%
501-4502-6150. Computer, Sftwr & Electronics < \$10K < \$10	\$184.00	\$1,200.00	\$190.00	\$1,200.00	0.0%
501-4502-6175. Vehicles & Powered Equip Fuel	\$3,269.00	\$7,000.00	\$3,257.00	\$6,800.00	-2.9% Actual + new employee +10%
501-4502-6200. Vehicle & Powered Equip Repairs	\$499.00	\$3,000.00	\$3,340.00	\$3,000.00	0.0%
501-4502-6225. Repair & Maintenance	\$80,525.00	\$95,000.00	\$59,584.00	\$110,000.00	15.8% Aging infrastructure
501-4502-6300. Chemical Supplies	\$35,136.00	\$39,675.00	\$44,373.00	\$60,000.00	51.2%
501-4502-6325. Laboratory Supplies	\$61.00	\$1,000.00	\$20.00	\$1,000.00	0.0%
501-4502-6800. Debt Service - Principal	\$0.00	\$329,170.00	\$208,584.00	\$331,819.92	0.8%
501-4502-6850. Debt Service Interest	\$32,545.00	\$30,038.00	\$30,326.00	\$29,169.07	-2.9%
501-4502-7010. Infrastructure - Facility & Equip	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-7070. Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-7080. Computers, Software	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-7090. Infrastructure - Sewerlines & Pumpstations	\$0.00	\$14,500.00	\$0.00	\$14,500.00	0.0% Sewer Pod annual replacement
501-4502-7095. Work in Progress -	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
501-4502-8000. Reserve for Plant Expansion	\$0.00	\$158,400.00	\$0.00	\$262,880.00	66.0% Facility Fees Reserved
501-4502-8100. Wastewater Rate & Capital Reserve	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
4502. SEWER	\$619,977.00	\$1,221,653.00	\$717,100.00	\$1,373,201.35	12.4%

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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
4503. UTILITY BILLING					
501-4503-1000. Regular Salaries & Wages	\$31,292.00	\$32,014.00	\$24,637.00	\$33,067.71	3.3%
501-4503-1100. Regular Salaries & Wages OT	\$0.00	\$0.00	\$0.00	\$200.00	#DIV/0!
501-4503-2000. FICA Expense	\$2,559.00	\$2,449.00	\$2,001.00	\$2,544.98	3.9%
501-4503-2100. SUI Expense	\$68.00	\$66.00	\$41.00	\$42.40	-35.8%
501-4503-2200. Retirement-ER VRS & ICMRC Exp	\$2,060.00	\$2,101.00	\$1,576.00	\$2,775.60	32.1% increase in rate + COLA
501-4503-2210. Life Insurance	\$462.00	\$471.00	\$353.00	\$484.92	3.0%
501-4503-2220. Disability Insurance, LT & ST	\$196.00	\$260.00	\$110.00	\$267.97	3.1%
501-4503-2230. Worker's Comp	\$21.00	\$22.00	\$38.00	\$22.64	2.9%
501-4503-2300. Health Insurance	\$7,743.00	\$6,760.00	\$4,947.00	\$6,675.84	-1.2%
501-4503-2310. Dental Insurance	\$285.00	\$285.00	\$214.00	\$304.50	6.8%
501-4503-3020. Maint Svc Contracts -	\$682.00	\$650.00	\$1,557.00	\$0.00	-100.0%
501-4503-3025. Repair Maint & Svc Contracts	\$0.00	\$0.00	\$0.00	\$2,250.00	#DIV/0! Move copier maint agreement to 3025 from 3020
501-4503-3430. IT Services	\$240.00	\$720.00	\$160.00	\$0.00	-100.0%
501-4503-3500. Advertising Services	\$0.00	\$0.00	\$0.00	\$135.00	#DIV/0!
501-4503-5040. Phone Service	\$360.00	\$360.00	\$270.00	\$360.00	0.0%
501-4503-5070. Postage	\$3,000.00	\$6,300.00	\$4,000.00	\$6,300.00	0.0%
501-4503-5110. Lease, Office Equip	\$2,186.00	\$2,000.00	\$1,311.00	\$2,200.00	10.0% copier and folder/stuffer
501-4503-5200. Travel-Milleage & Tolls	\$0.00	\$80.00	\$0.00	\$20.00	-75.0%
501-4503-5210. Travel-Lodging & Meals	\$0.00	\$75.00	\$0.00	\$35.00	-53.3%
501-4503-5230. Education	\$0.00	\$200.00	\$0.00	\$150.00	-25.0%
501-4503-6000. Office Supplies	\$1,173.00	\$1,250.00	\$1,281.00	\$1,400.00	12.0%
4503. UTILITY BILLING	\$52,325.00	\$56,064.00	\$42,502.00	\$59,236.56	5.7%
Total Utility Fund Expense	\$1,786,346.00	\$2,183,172.00	\$1,193,009.00	\$2,554,345.06	17.0%
Core Utility Fund Operating Expenses				\$2,055,845.06	All expenditures less capital projects & facility fee reserves
UTILITY FUND REVENUE LESS EXPENDITURES	\$585,331.00	\$0.00	\$681,571.00	-\$51,797.47	

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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
510. HARBOR FUND					
HARBOR FUND REVENUE					
3150.					
510-3150-1000. Harbor Fuel Sales	\$532,213.00	\$482,484.00	\$237,161.00	\$554,786.00	15.0%
510-3150-2000. Dockage Fees	\$465,293.00	\$406,559.00	\$231,870.00	\$406,559.00	0.0%
510-3150-2100. Harbor Electric Sales	\$30,763.00	\$25,000.00	\$16,890.00	\$31,000.00	24.0%
510-3150-2200. Lease/Storage	\$4,627.00	\$400.00	\$132.00	\$0.00	-100.0%
510-3150-3000. Wharfage Fees	\$17,048.00	\$13,000.00	\$0.00	\$8,000.00	-38.5%
3150.	\$1,058,686.00	\$927,443.00	\$486,664.00	\$1,000,345.00	7.9%
3400.					
510-3400-1000. Lease - Restaurant	\$5,548.00	\$6,000.00	\$4,500.00	\$6,000.00	0.0%
3400.	\$5,548.00	\$6,000.00	\$4,500.00	\$6,000.00	0.0%
3500.					
510-3500-1501. Harbor Water Sales	\$0.00	\$1,200.00	\$680.00	\$1,200.00	0.0%
3500.	\$0.00	\$1,200.00	\$680.00	\$1,200.00	0.0%
3650.					
510-3650-1000. Credit 1%/Debit\$0.25	\$347.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-3650-1500. Recovery - Harbor	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-3650-4000. Recovery - Harbor	\$424.00	\$66.00	\$66.00	\$0.00	-100.0%
3650.	\$771.00	\$66.00	\$66.00	\$0.00	-100.0%

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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
3700.					
510-3700-2200. Grant- Harbor USDA RD	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3700.	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3800.					
510-3800-2000. VA Port Authority	\$10,586.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-3800-3000. Grant - Federal Boating Infrstrctr (BIG)	\$0.00	\$54,947.00	\$30,754.00	\$41,893.00	-23.8% BIG Grant Proceeds, FY22 project closeout & FY23 list completion
3800.	\$10,586.00	\$54,947.00	\$30,754.00	\$41,893.00	-23.8%
3900.					
510-3900-6000. Appropriation From Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3900.	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3950.					
510-3950-1000. Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-3950-2000. Transfer fm Debt Svc Fund	\$0.00	\$102,657.00	\$102,954.00	\$104,950.25	2.2%
510-3950-2100. Loan Proceeds - USDA	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
3950.	\$0.00	\$102,657.00	\$102,954.00	\$104,950.25	2.2%
TOTAL HARBOR FUND REVENUE	\$1,075,595.00	\$1,092,312.00	\$625,617.00	\$1,154,388.25	5.7%

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	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request	
510-4713-1800. Allocated Wages	\$10,985.00	\$11,389.00	\$9,491.00	\$11,989.00	5.3%
510-4713-2800. Allocated Benefits	\$3,235.00	\$3,079.00	\$2,566.00	\$3,570.00	15.9%
510-4713-3020. Maint Svc Contracts -	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-3025. Service Contracts	\$4,173.00	\$3,800.00	\$2,598.00	\$4,300.00	13.2% TFC recycling/Davis Disposa/Add pest control services
510-4713-3040. Grounds	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	0.0%
510-4713-3410. Management Consulting Outside SVC	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-3415. Management Consulting CCYC	\$146,722.00	\$319,571.00	\$140,106.00	\$320,000.00	0.1%
510-4713-3420. Engineering & Architect Svcs	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-3430. IT Services	\$1,620.00	\$1,700.00	\$560.00	\$1,700.00	0.0%
510-4713-3450. Printing & Design	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-3500. Advertising Services	\$7,258.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-3730. Bank Service Charges	\$476.00	\$700.00	\$448.00	\$700.00	0.0%
510-4713-4150. Grant Exp -Harbor	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-4160. Grant Exp - VDH BIG	\$0.00	\$64,720.00	\$0.00	\$24,000.00	-62.9% Carryover FY22 projects/HVAC project replacement
510-4713-4170. Grant Exp - VA Port Authority	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
510-4713-5010. Electric Service	\$22,021.00	\$24,480.00	\$16,484.00	\$26,928.00	10.0% +10% of actual
510-4713-5020. Propane & Fuel Oil	\$210.00	\$700.00	\$0.00	\$0.00	-100.0%
510-4713-5030. Water Expense	\$755.00	\$750.00	\$507.00	\$750.00	0.0%
510-4713-5035. Sewer Expense	\$1,316.00	\$1,400.00	\$755.00	\$1,400.00	0.0%
510-4713-5040. Phone Service	\$788.00	\$139.00	\$313.00	\$0.00	-100.0%
510-4713-5050. Internet & Cable	\$45.00	\$720.00	\$512.00	\$900.00	25.0%
510-4713-5060. Security Monitoring	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!

Town of Cape Charles
Fiscal Year 2023
Budget Prep Worksheet

	2020/2021 Full Year Actuals	2021/2022 Annual Current Budget	2021/2022 As Of 3/31/2022 Actuals	2022/2023 Initial Budget Request		
510-4713-5300. Insurance, Property &	\$24,155.00	\$26,892.00	\$26,891.00	\$28,000.00	4.1%	
510-4713-6025. Janitorial & Kitchen	\$1,154.00	\$3,500.00	\$1,696.00	\$3,780.00	8.0%	
510-4713-6150. Computer, Sftwr & Electronics < \$10K < \$10	\$1,095.00	\$540.00	\$0.00	\$900.00	66.7%	
510-4713-6175. Vehicles & Powered Equip Fuel	\$690.00	\$1,200.00	\$208.00	\$800.00	-33.3%	2021 Actual +10%
510-4713-6200. Vehicle & Powered Equip Repairs	\$2,707.00	\$8,000.00	\$3,996.00	\$8,640.00	8.0%	
510-4713-6225. Repair & Maintenance	\$41,328.00	\$85,900.00	\$17,113.00	\$53,831.00	-37.3%	Misc +Underwater inspctn \$6K/Parking Capacity \$5K;Inner Harbor dock repairs \$13K
510-4713-6400. COGS - Fuel for Resale	\$367,243.00	\$355,000.00	\$190,256.00	\$443,750.00	25.0%	
510-4713-6800. Debt Service - Principal	\$0.00	\$78,693.00	\$78,693.00	\$81,430.45	3.5%	
510-4713-6850. Debt Service Interest	\$26,421.00	\$23,964.00	\$24,261.00	\$23,519.80	-1.9%	
510-4713-6900. Contingency Fund	\$0.00	\$13,875.00	\$0.00	\$20,000.00	44.1%	
510-4713-7010. Building, Equipment,	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
510-4713-7060. Infrastructure - Breakwaters & Jetties	\$0.00	\$20,000.00	\$68.00	\$0.00	-100.0%	0.00
510-4713-7070. Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$52,000.00	#DIV/0!	Fuel System emrg stop switch relocation & Replace Fuel system mgmnt system
510-4713-7080. Computers, Software	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
510-4713-7085. Infrastructure - Docks	-\$979.00	\$40,100.00	\$40,100.00	\$40,000.00	-0.2%	Design for IH King pile & Waler Rplcmnt
510-4713-7090. Equipment, Other	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
510-4713-7095. Work in Progress	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
HARBOR FUND TOTAL EXPENDITURES	\$1,022,293.00	\$1,092,312.00	\$557,774.00	\$1,154,388.25	5.7%	
Core Harbor Fund Operating Expenses				\$1,062,388.25		All expenditures less capital projects
HARBOR FUND REVENUE LESS EXPENDITURES	-\$53,302.00	\$0.00	-\$67,843.00	\$0.00	#DIV/0!	

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520. SANITATION FUND					
Revenue					
3150.					
520-3150-1000. Refuse Collection	\$202,364.00	\$229,771.00	\$181,021.00	\$277,929.12	21.0% If increase rates to balance, customer rates would be 18.28 vs. 16.68 subsidized FY22 rate
520-3150-2000. Bulk refuse collection	\$485.00	\$600.00	\$425.00	\$600.00	0.0%
520-3150-3000. Miscellaneous Refuse	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
520-3150-4000. Penalties & Interest -	\$15.00	\$0.00	\$2,540.00	\$3,500.00	#DIV/0!
3150	\$202,864.00	\$230,371.00	\$183,986.00	\$282,029.12	
3900.					
520-3900-6000. Appropriation from	\$0.00	\$168,952.00	\$0.00	\$160,224.00	-5.2% To transfer to Gen Fund for Trail Project, fund bal is\$238,963
3900.	\$0.00	\$168,952.00	\$0.00	\$160,224.00	-5.2%
SANITATION FUND TOTAL REVENUE	\$202,864.00	\$399,323.00	\$183,986.00	\$442,253.12	10.8%

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Expense					
4520. SANITATION					
520-4520-3010. Vehcl & Equip	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
520-4520-3020. Maint Svc Contracts	\$213,268.00	\$223,613.00	\$139,594.00	\$265,309.80	18.6% 1230 cans at 17.45/mo now
520-4520-3500. Advertising Services	\$0.00	\$81.00	\$81.00	\$0.00	-100.0%
520-4520-5300. Insurance, Property &	\$722.00	\$1,000.00	\$804.00	\$1,000.00	0.0%
520-4520-6225. Repair & Maintenance	\$11,796.00	\$14,405.00	\$14,405.00	\$15,719.32	9.1% replacement cans
520-4520-8110. Transfer to Capital	\$0.00	\$160,224.00	\$0.00	\$160,224.00	0.0%
4520. SANITATION TOTAL EXPENSE	\$228,158.00	\$399,323.00	\$154,884.00	\$442,253.12	10.8%
520. SANITATION FUND REVENUE LESS EXPENDITURES	\$25,294.00	\$0.00	\$29,102.00	\$0.00	

Budget Management Policy

Municipal budgets are more than just allocations of authorized expenditures; they are also policy documents from the governing body which outline an expected service level and capital investment for the time period covered.

While only the Town Council has the authority to approve annual budgets/policy and to appropriate the funds necessary to support them; it is the responsibility of the Town Manager and Town Treasurer to implement and manage these budgets/appropriations.

However, it is not possible to accurately anticipate all operational conditions or external influences that may occur throughout the budgeted period at the time budget documents are developed. Therefore, it is necessary to allow the Town Manager and Town Treasurer some level of discretion to react to actual circumstances in real time.

This necessitates the need for clear guidance provided by the governing body to its management personnel, that provides for the needed discretion without subverting the policy goals of the document. Therefore, the following budget management policy is hereby adopted for the Town of Cape Charles:

- Appropriations to specific accounting Funds* will remain within those Funds unless transferred to another Fund by the Town Council via budget resolution
- Creation of new line items within any accounting Fund* requires Town Council approval
- Transfers between line items within an accounting Fund* may be made by the Town Manager subject to the following limitations:
 - Transfers of greater than \$20,000 will be reported to the Town Council at their next regular meeting
 - Transfers between capital project line items of greater than \$10,000 will be reported to the Town Council at their next regular meeting
 - Transfers between capital project line items of greater than \$20,000 or 10% of total budgeted amount, whichever is smaller, requires Town Council approval
 - Transfers will not be artificially divided into smaller amounts to circumvent the limits of this policy

*Note: For purposes of this policy, accounting Funds are defined as the General Fund, the Special Activities Fund, the Capital Projects Fund, the Debt Service Fund, the Harbor Fund, the Utility Fund, and the Sanitation Fund.

DRAFT

Strategic Revenue Program (SRP)

The SRP will attempt to project future revenue needs beyond the current spending cycle based on strategic goals/projects predetermined by the Council and other planning processes. All revenue sources will be considered in this planning exercise, however real estate property tax remains the largest source of potential funds.

Before rebalancing the Town real estate property tax rate, a strategic revenue projection should be in place, so that rebalancing can still achieve long-term goals.

Considerations for SRP planning discussion:

- What is our long-term projected inflation rate
- Will any additional services be added
- Will there be any reduction in current services
- Are there any anticipated special projects
- When will current debt be retired
- Will any new debt be required
 - Debt Service limited to 8% of general core operating revenues
- What capital funding is needed above programmed amounts:
 - 6% general core operating revenues
 - 0.5% meals tax
- Account for any one-time grant proceeds

Potential Debt Service Needs

General Fund:

New Municipal Building	\$ 3,600,000
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Harbor Fund:

Inter Harbor King Pile and Whaler Replacement	\$ 540,000
Outer Harbor Concrete Bulkhead Repair	<u>\$ 150,000</u>
	\$ 690,000

Utility Fund:

Keck Wells Tie-in	\$ 460,000
WWTP Membrane Replacement	\$ 500,000
WTP Expansion/Refurbishment	<u>\$ 2,000,000</u>
	\$ 2,960,000

Total Potential New Debt:	\$ 7,250,000
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Debt Service vs. Expenditures

This key ratio measures Debt Affordability, i.e. how much of the annual budget is being spent to pay for debt, and can show how much additional revenue needs to be raised to pay for new debt being considered. However, it is more commonly used by the rating agencies as a measure of capacity. It answers the “Can I Afford This?” question.

The medians for both Virginia cities and counties remains below the industry standard 10% policy.

- National City Median Debt Service vs. Exp. 9.5%
- Virginia City Median Debt Service vs. Exp. 8.1%
- National County Median Debt Service vs. Exp. 7.9%
- Virginia County Median Debt Service vs. Exp. 8.2%

Another measurement of *annual debt service as a percent of current year's budgeted expenditures*, is as follows:

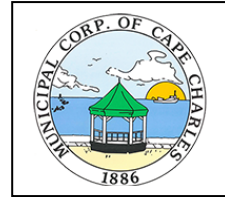
2 - 7% is considered low; 8 - 12% medium; over 12% is considered a high tax burden

The Town of Cape Charles has set a debt service limit of 8% of core revenues

Town Manager Memorandum

March 17, 2022

RE: Town Priorities



At their March 17, 2022 regular Council meeting, the Town Council validated the following prioritized Town work plan for calendar year 2022:

1. Continue to evaluate the merits of a potential sale of our water/wastewater utilities
 - a. Negotiate terms for final agreements
 - b. Continue public process
 - c. If deemed beneficial, file with the SCC
2. Work with consultant to finish revision of the Historic District Design Guidelines and associated zoning
3. Work with consultant to finish Comprehensive Plan update
 - a. Determine Harbor District vision for inclusion in Comp Plan
4. Trail Project – Phase 3 – Peach Street
5. Work with consultant to finish Zoning Ordinance updates (outside of historic district updates)
6. Work with consultant to finish overall municipal code update (outside of zoning)
7. Work with consultant to finish addressing options regarding Town office space deficiencies/safety
8. Put together options for public discussion of ARPA funding
9. Develop comprehensive parking strategies for the historic and commercial districts
10. Develop short-term rental regulations/ordinances
11. Work with developers/agencies to develop options for workforce housing
12. Pursue development of shared revenue agreement with the County
13. Put together comprehensive beach/dune development and maintenance plan
14. Pursue legislative priorities
15. 2022 Strategic Plan end-of-year annual survey and update



Community Strategic Plan Report Card - 2021

The **2021 Community Strategic Plan**, adopted on March 18, 2021, was organized into a vision, nine (9) goals, twenty-seven (27) objectives, and twenty-eight (28) milestones, using the following definitions:

- Vision** A brief statement that looks to the future; is a source of inspiration; and serves to identify the ideals or characteristics desired in a future state
- Goals** End results; general and overarching desires expressed as clearly, concisely, and descriptively as possible. Represents component parts needed to achieve the Vision.
- Objectives** Specific strategies toward attaining a Goal. They are discreet, measurable, deliverables that must also be affordable and implementable
- Milestones** Specific, short-term tasks that are sometimes necessary to complete a complex Objective. The “what, who, how, and when” that are needed to achieve progress and can be included as part of an annual budget planning process

The implementation of this plan was expected to take **6 years**. However, in the 8 months since adoption we have completed or made progress on 13 of the 27 objectives, and 13 of the 28 milestones (highlighted in yellow below). Note: items grayed out were specifically deferred beyond this year until sufficient resources were made available.

- Retain the small-town character of Cape Charles:
 - a. Encourage a sense of engagement and inclusion among our community service organizations:
 - i. Boards and Commissions asked to provide a semi-annual briefing to Council
 - ii. Create a social volunteer appreciation event – volunteer of the year award
 - iii. Hold an annual strategic plan forum to get input from all civic groups
 - iv. Quarterly recognition of a board or commission member in the Gazette
 - b. Encourage Citizen Engagement:
 - i. Create Facebook events for public events (continue post COVID)
 - ii. Add calendar of public meetings to monthly water bills
 - iii. Name badges or Town clothing for officials to wear during public events
 - iv. Hold a State of the Town – Town Hall annual meeting

- c. Maintain/improve walkability:
 - i. Continue Community Trail
 - ii. Improve and add sidewalks
 - a. Press for state maintenance
 - b. Explore ordinance changes for rehabilitation and resale
 - iii. Support Rails to Trails project
 - d. Promote community/quirky events:
 - i. Centralized calendar of events (sharing information)
 - e. Promote the arts, entertainment, and recreation:
 - i. Providing services and venues at low or no cost to local non-profits
 - ii. Develop volleyball/basketball courts
 - f. Study short-term rental regulations and make recommendations
 - g. Foster a safe golf cart culture:
 - i. Better signage
 - ii. Better enforcement (Information to Rentals)
 - iii. Designate golf cart parking spots
 - iv. Foster positive relationship with golf cart rental companies
- Maintain the authentic character of the historic district:
 - a. Review and update the ordinances and guidelines of the Historic District Review Board
 - b. Encourage the mission of historic preservation organizations/efforts
 - i. Invite to provide Council briefings
 - c. Review the Christopher Newport University perception on Cape Charles preservation
- Protect and maintain the beach:
 - a. Update beach/dune management plan to include specific parameters for beach management and desired beach size/characteristics
 - b. Continue annual surveys and sand replenishment budget
 - c. Evaluate survey data to determine erosion protection strategy

- Protect and maintain the harbor:
 - a. Research market forces (i.e. Co-Op markets) necessary to promote a healthy balance of commercial and recreational users
 - b. Develop long-term major maintenance and replacement plan
- Plan for coastal resiliency:
 - a. Develop an implementable plan, to include the Resilience Adaptation Feasibility Tool (RAFT) recommendations
- Protect and improve public green/open space infrastructure:
 - a. Review existing/previous plans and develop an implementable plan
- Retain and expand businesses in a business-friendly environment:
 - a. Develop a public/private collaboration effort to guide business development and help remove obstacles (i.e. Cape Charles Main Street (CCMS))
 - i. Review ordinances, regulations, and processes to identify business impediments
 - ii. Work with CCMS to develop a business tool kit to assist with common questions/concerns
 - b. Improve business access to workforce resources:
 - i. Develop programs with high schools & Eastern Shore Community College (ESCC)
 - ii. Job Fairs through Northampton County Chamber of Commerce, Eastern Shore Chamber of Commerce, and/or Eastern Shore Tourism
 - iii. Develop internships and apprenticeships (Dept of Labor & Industry - DOLI)
 - c. Improve availability of a variety of workforce housing options (see below)
- Advance a variety of housing options for younger families and workforce:
 - a. Participate in regional housing study and evaluate recommendations
 - b. Participate in ordinance barriers to workforce housing study and develop recommendations
 - c. Explore the viability of a workforce housing ordinance

- Meet our residents' expectation for Town services:
 - a. Establish service standards
 - b. Improve employee training (cross training, customer service training, etc.)
 - c. Develop citizen concerns tracking system
 - i. Promote citizen use of tracking system
 - ii. Follow up public comments expressed during council meetings and through emails received from citizens
 - d. Evaluate the need for additional services
 - i. Recycling
 - ii. Electric automobile charging stations

Fund Balance Reserves

General Operating Reserve

1. Committed Reserve
2. Adjusted each year during budget adoption to ensure maintenance of a balance equal to 20% of general operating expenses
3. Intended to remain in perpetuity to maintain cash flow and liquidity needs of the Town
4. Withdrawal or appropriation of this reserve requires a super majority approval of the Town Council

Contingency Reserve

1. Assigned Reserve
2. Adjusted each year during the budget process as feasible, with the goal of maintaining a balance equal to 10% of general operating expenses
3. A simple majority of the Town Council may appropriate up to 50% of the available reserve balance as part of the annual budget so that it is readily available for use under the following circumstances:
 - a. At the discretion of the Town Manager for necessary unbudgeted expenses associated with an Emergency as certified by the Mayor; all such expenditures will be reported to the Town Council as soon as practicable
 - b. At the discretion of the Town Manager to offset an overall budgeted general operating revenue shortfall of greater than one percent (1%); all such transfers will be reported to the Town Council as soon as practicable
4. A simple majority of the Town Council may appropriate up to 50% of the available reserve balance, less funds that may be known or anticipated for use in 3 above, for an unforeseen and immediate opportunity that the Town Council determines to be in the best interest of the Town
5. Appropriation of funds greater than 50% of what was projected to be available within the current fiscal year, may only be done with the concurrence of a super majority of the Town Council
6. All expenditures that cause this balance to fall below an amount of \$250,000 will be accompanied with a plan to replenish such funds to this level within three years

Unassigned Reserve

There are no special restrictions on the use of an unassigned fund balance, and may be appropriated by a simple majority of the Town Council for any purpose.

Fund Balance Reserve Status

General Fund

Audited Fund Balance (June 30, 2021):	\$ 2,156,754
Draft FY23 Budget - Core Operating Expenses:	\$ 3,613,218
Operating Reserve (20%):	\$ 722,644
Contingency Reserve (10%):	\$ 361,322
Total Required Reserve:	<u>\$ 1,083,965</u>
GF Fund Balance less required reserve:	\$ 1,072,789
If Harbor Covered by GF - Core Operating Expenses:	\$ 1,062,388
Operating Reserve (20%):	\$ 212,478
Contingency Reserve (10%):	\$ 106,239
Harbor Reserve:	<u>\$ 318,716</u>
GF Fund Balance less required combined reserve:	\$ 754,072

Utility Fund

Audited Fund Balance - Unrestricted (June 30, 2021):	\$ 668,758
Draft FY23 Budget - Core Operating Expenses:	\$ 2,055,845
Operating Reserve (20%):	\$ 411,169
Contingency Reserve (10%):	\$ 205,585
Total Required Reserve:	<u>\$ 616,754</u>
Utility Fund Balance less required reserve:	\$ 52,005

Budget Work Session Tally Sheet

Initial Draft Budget Revenue Less Expenditures

General Fund

\$ 881,500

(description)

+/-

Capital Projects Fund

\$ 128,282

(description)

+/-

Special Activities Fund

\$ 351,850

(description)

+/-

Public Utilities Fund

\$ (51,797)

(description)

+/-

Primary Revenue Trends

	% of GF core revenue	20/21 Actuals	22/23 Budgeted	Increases	
Real Property*	48%	\$ 1,302,906	\$ 2,247,797	\$ 944,891	73%
Personal Property	4%	\$ 184,869	\$ 207,000	\$ 22,131	12%
BPOL	5%	\$ 209,124	\$ 220,000	\$ 10,876	5%
TOT*	10%	\$ 258,854	\$ 475,000	\$ 216,146	84%
Meals	14%	\$ 543,518	\$ 640,000	\$ 96,482	18%

* Large increases due to current year rate or assessment change, future revenue will not increase at this rate

Real Property**	43%	\$ 1,302,906	\$ 1,569,242	\$ 266,336	20%
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** If Real Property was equalized to 1% plus new construction

Personal Property***	4%	\$ 169,853	\$ 171,055	\$ 1,202	1%
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*** If Personal Property was equalized to prior year

GF Core Revenue equalizing both Real and Personal Property tax:	\$ 3,673,238
Current Draft GF Core Expenditures:	\$ 3,613,218

**TO BE ADVERTISED AS A DISPLAY ADVERTISEMENT IN THE MAY 6, 2022
EDITION OF THE EASTERN SHORE POST.**

NOTICE OF PROPOSED EQUALIZED REAL PROPERTY TAX RATE INCREASE

The Board of Supervisors of Northampton County, Virginia, proposes to equalize property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, is greater than last year's total assessed value of real property by 14.89 percent.

2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.7268 per \$100 of assessed value. The Code of Virginia allows for a 1% growth of the levy which results in an equalized rate of \$0.7341.

3. Effective Rate: The Board of Supervisors of Northampton County, Virginia, proposes to adopt a tax rate of \$0.785 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$0.0582 per \$100 or 8.01% This difference will be known as the "effective tax rate increase".

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

A public hearing on the Equalized Tax Rate will be held on May 24, 2022, commencing at 5:00 p.m. in the Board Room of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia.

4. The Board will convene a separate public hearing on June 21, 2022, commencing at 5:00 p.m., in the Board Room of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia, to consider the proposed FY 2023 budget which may increase, decrease or retain the Equalized Tax Rate.

Handicapped assistance available: Call 757/678-0440.

Reassessment - 2022

Equalized Tax Rate Calculation

	Tax Year	Land Value	Improvements Value	Public Service Co.s Value	Total Real Estate Value	LAND USE Value Reductions
OLD	2021	\$994,617,600	\$1,085,171,800	\$58,286,800	\$2,138,076,200	\$108,662,000
NEW	2022	\$1,187,386,200	\$1,238,537,400	\$58,286,800	\$2,484,210,400	\$108,662,000
% Change		19.38%	14.13%	0.00%	16.19% 14.89% <i>w/o new const.</i>	0.00%

CALCULATION OF EQUALIZED TAX RATE					
2021 Real Property Tax Levy (Real Estate and Public Service Co. Real Estate)			A	\$	17,852,936
1% of 2021 Levy per State Code §58.1-3321			B	\$	178,529
TOTAL 2021 Real Property Tax Levy plus allowed 1% Increase			A+B=C	\$	18,031,466
2022 Total Taxable Assessed Value			D	\$	2,484,210,400
Assessed Value growth due to New Construction			E	\$	27,864,200
2022 Net Taxable Assessed Value less New Construction			D-E=F	\$	2,456,346,200
Equalized Tax Rate					
Total 2021 Real Property Tax Levy plus allowed 1% Increase divided by 2022 Net Taxable			(C ÷ F) x \$100	\$	0.7341
				w/o 1% growth	\$ 0.7268