

Matsy K. Sater

Town of Tappahannock Fiscal Year 2021-2022 Budget



Prepared by Tappahannock Town Hall Staff

TAPPAHANNOCK FY22 BUDGET

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Town Manager
Eric Pollitt

Town Attorney
Diane M. Lank

Town Treasurer
Faye D. Johnson

Town Clerk
Patsy K. Scates

Chief of Police
James G. Ashworth Jr.

TOWN OF TAPPAHANNOCK

P. O. Box 266
Tappahannock, Virginia 22560
(804) 443-3336 Fax (804) 443-1051
www.tappahannock-va.gov

Mayor
Roy M. Gladding

Town Council
Kay Carlton
Marcia W. Jenkins
Fleet Dillard
Kenneth A. Gillis
Troy L. Balderson
Anita J. Latane

Mayor's Message

The name "Rappahannock" literally means "rise and fall of water." Thus, the name "Tappahannock" means "on the rise and fall of the waters" or in a more relevant present-day paraphrase, "town at the edge of where the water ebbs and flows." The river was then as now the center of commerce, culture, transportation, and communication between the various tribes, in addition to being an abundant source of food. We can only imagine the pristine beauty, clear waters and wild beauty that Captain Smith found on his voyage up the Rappahannock.

In 1645, Bartholomew Hoskins patented the land that included what would become present day Tappahannock. The Virginia House of Burgesses passed a law in 1680 requiring that each county in Virginia establish a town. This action was taken in part to diversify the economy and to help settle the "frontier." We often and most notably think of the Boston Tea Party as the first demonstrative protest to "taxation without representation," however, protest against British tyranny and the Stamp Act took place here (in Tappahannock) seven years before the famed Boston Tea Party!

In 1828, the steamboat industry began combined with the opening of the first bank in Tappahannock. Tappahannock was strategically located with a fantastic natural harbor that elevated her as a major trade destination in the Rappahannock River Valley. Now linked with the entire Chesapeake Bay Region and beyond, the area's families, businesses and farmers had the ability to have broader buying and selling choices.

In 1927 the first Downing Bridge was opened which permanently linked Tappahannock and the Northern Neck making the ferry boats which carried passengers and their automobiles from one side of the river to the other obsolete. In 1963, the present-day bridge was opened, replacing the earlier bridge of 1927.

Although growing and responding to the needs of its citizens in a proactive way, Tappahannock has retained enough of its rural charm to remain appealing to come here's, come back here's, natives and visitors alike. Ideally situated on U.S. Route 17 between Fredericksburg and Newport News and one hour from Richmond, Tappahannock continues to be a destination community for travelers and visitors.

Sincerely,

Roy M. Gladding
Mayor of Tappahannock



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Eric Pollitt

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TAPPAHANNOCK COUNCIL

ORGANIZATIONAL OVERVIEW

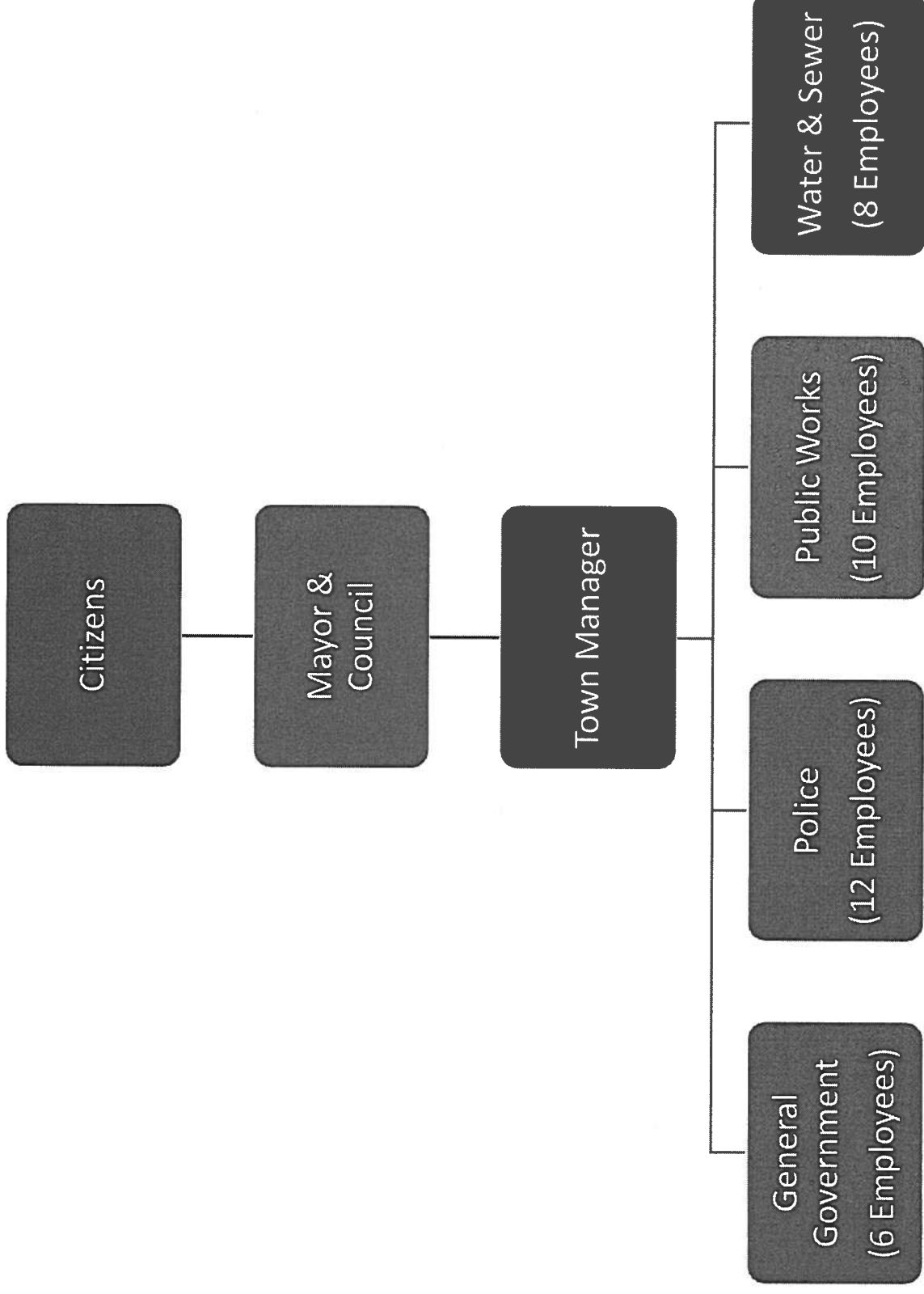
- **Council-Manager Government**

- Council-manager government combines the strong political leadership (values) of elected officials with the strong professional managerial experience of an appointed manager.
- All power and authority to set policy rests with an elected governing body, which includes a mayor or chairperson and members of the council, commission, or board. The governing body in turn hires a nonpartisan professional manager who has very broad authority to run the organization.
- Typically, the mayor/chair serves as presiding officer at meetings and as the ceremonial head of the locality. Often called the “Chief Elected Official”.
- The Manager is hired to enable the political process (goals, vision and values as set by Council), create an effective organization and receive and give information to the citizens. Often called the “Chief Administrative Official”.
- An effective manager should be able to implement and communicate Council’s vision for the community and help Council formulate that vision during times when there is a less than perfect consensus among the elected body.

- **Brief overview of roles and duties for Mayor, Council, and Town Manager.**

- The people of the community elect their Mayor & Council based on the candidate’s preferences and ability to implement public policy. Elections enable voters to select leaders and to hold them accountable for their performance in office.
- Council hires the manager a subject matter expert in local government management and policy, who then hires employees with the resources available to implement Council’s vision in hopes to achieve its goals.
- The Town currently has 7 administrative positions including the Town Manager, 12 police department employees, 10 public works positions, and 8 water and wastewater employees. The manager is the direct supervisor of all employees and is responsible for their performance and evaluations.

TAPPAHANNOCK ORGANIZATIONAL CHART



Below are brief descriptions of the roles of the Mayor, Council, and Town Manager.

- **MAYOR**

- Formal
- Preside at all meetings;
- Appoint members of standing committees (first meeting of year, two council members on each);
- Appoint members of other committees approved by council and as directed by council;
- Call special meetings.
- Informal
- Represent town before international, federal, state, regional and local entities and functions;
- Represent council in communications with Town Manager;
- Provide leadership by consulting with individual council members and citizens in developing support for projects and issues effecting the town.

- **COUNCIL**

- Formal
- Consider and act on all resolutions and ordinances (contracts, budget, grants, land purchases);
- Every member must vote unless excused by council;
- Appoint the Police Chief, Clerk and Treasurer;
- Appoint a Town Manager;
- Issue bonds (2/3 vote).
- Informal
- Represent their constituents by consulting with them and suggesting action on community issues;
- Take complaints and notify the appropriate official regarding investigation and resolution;
- Provide a formal, professional evaluation of the Town Manager according to his/her contract.

- **MANAGER**

- Formal
- “There shall be a town manager, who shall be the executive officer of the town and shall be responsible to the town council for the proper administration of the town government. He shall be appointed by the town council at the first meeting of each newly elected town council on or after July 1 of each even-numbered year. Thereafter his term shall run concurrently with the appointing town council and continue until a successor town manager is appointed by the next town council and duly qualified. He shall be chosen solely on the basis of his executive and administrative qualifications, with special reference to his actual experience in or knowledge of accepted practice in respect to the duties of his office. At the time of his appointment, he need not be a resident of the town or the Commonwealth, but during his tenure of office, he shall reside within the town, unless specifically authorized by the town council.” (Charter Chapter 2).
- Informal
- Hiring and firing of employees;
- Supervising, assigning work, and evaluating;
- Signing contracts and agreements ;
- Negotiating (with ultimate approval by council) with grants, land purchase, regional and other interparty agreements, with state and federal officials ;
- Investigating, researching and presenting recommendations to the Mayor and Council;
- Providing information to the citizens on town matters;
- Meeting with citizens and resolving complaints;
- Preparing a recommended budget;
- Staffing town committees.

2021 COUNCIL RETREAT SUMMARY

Town Council hosted a retreat in January of 2021. The purpose of the retreat was to create a unifying vision for the community going forward. Council adopted a vision statement, mission statement, and set goals for the 2021 and 2022 calendar years.

- **Community Vision Statement**

- Tappahannock is a proud community, supported by over 400 years of history and dedicated to maintaining its attractive and safe environment. Cradled on the shore of the Rappahannock River, it is strategically placed at the crossroads of Central and Tidewater Virginia. The Town hosts world class medical services, modern infrastructure and provides opportunities to live, work and recreate where tradition meets the future. We celebrate and embrace a diverse, unified and involved community. The Tappahannock experience brings you back for life.

- **Community Mission Statement**

- Tappahannock maintains a safe, secure and nurturing environment, ensuring sufficient resources to maintain and grow our staff, infrastructure and programs. We are fair and consistent in our business practices and treatment of our citizens and staff. The Town accepts its responsibility to be good stewards of its finances and the environment. Tappahannock continues to seek and employ enhancements to services, facilities and programs that improve the quality of life for our citizens, both current and future.

- **Council's 2021-2022 Retreat Goals**

- In January of 2021, Council held a retreat and adopted goals for staff to achieve:
 1. Comprehensive Update of Staff Pay
 2. Acquire property for public space usage
 3. Understanding and addressing water and sewer challenges
 4. Fleet maintenance and development of airport (tied)
 5. Enhance Revenue



FY22 BUDGET CALENDAR

HOLIDAY

COUNCIL MEETING

STAFF DEADLINES

FINANCE COMM

DAY	DATE	DESCRIPTION	TIME/LOCATION	Su	M	T	W	Th	F	Sa
Dec-2020										
Fri	Dec 4	Town Manager sends out CIP Requests to Department Heads	9:30 am; Conf. Room			1	2	3	4	5
Mon	Dec 14	Council Meeting - Council Adopts Preliminary Budget schedule	7:00 pm; Town Hall	6	7	8	9	10	11	12
				13	14	15	16	17	18	19
				20	21	22	23	24	25	26
				27	28	29	30	31		
Jan-2021										
Mon	Jan 4	Non-Profits Notified about FY 2022 Submissions	Letter / Email						1	2
Mon	Jan 11	Council - Revenue Projections	7:00 pm; Town Hall	3	4	5	6	7	8	9
Mon	Jan 11	Council Regular Meeting	7:00 pm; Town Hall	10	11	12	13	14	15	16
Sat	TBD	Annual Council Retreat - Either Jan. 16 or 23	TBD;	17	18	19	20	21	22	23
Wed	Jan 27	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Town Hall	24	25	26	27	28	29	30
		Develop comprehensive list of dept. Head Requests for Review		31						
		Adopt Ranking Criteria method								
Feb-2021										
Mon	Feb 5	FY22 Operating Budget Kick-Off - Dept. Heads Receive Budget	Budget Packet Email		1	2	3	4	5	6
Mon	Feb 8	Council Regular Meeting	7:00 pm; Town Hall	7	8	9	10	11	12	13
Wed	Feb 10	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Conf. Room	14	15	16	17	18	19	20
		Invites Dept. Heads to Discuss Requests and Answer Questions		21	22	23	24	25	26	27
Wed	Feb 24	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Conf. Room	28						
		Invites Dept. Heads to Discuss Requests and Answer Questions								
Mar-2021										
Mon	Mar 8	Council Regular Meeting	7:00 pm; Town Hall	1	1	2	3	4	5	6
Wed	Mar 10	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Conf. Room	7	8	9	10	11	12	13
		Invites Dept. Heads to Discuss Requests and Answer Questions		14	15	16	17	18	19	20
Wed	Mar 17	If Needed - CIP Recommendation to Council	2:00 pm; Conf. Room	21	22	23	24	25	26	27
	Mar 22-31	Council 2 by 2s Budget Preview with Town Manager	TBD	28	29	30	31			
Apr-2021										
Mon	Apr 12	Council Regular Meeting	7:00 pm; Town Hall					1	2	3
		Town Manager's FY21 Budget Proposal and Revenue/Expenditure Brief		4	5	6	7	8	9	10
Wed	Apr 28	Advertising (Submission Deadline Rappahannock Times Monday 26th)		11	12	13	14	15	16	17
		Public Hearing for Proposed FY22 Budget & CY21 Tax Rates		18	19	20	21	22	23	24
				25	26	27	28	29	30	
May-2021										
Mon	May 10	Council Regular Meeting	7:00 pm; Town Hall							1
		Public Hearing for Proposed FY22 Budget & CY21 Tax Rates		2	3	4	5	6	7	8
Wed	May 26	Advertising (Submission Deadline Rappahannock Times Monday 24th)		9	10	11	12	13	14	15
		Public Hearing for Adoption of FY22 Budget & CY21 Tax Rates		16	17	18	19	20	21	22
				23	24	25	26	27	28	29
				30	31					
Jun-2021										
Tues	May 14	Council Regular Meeting	7:00 pm; Town Hall			1	2	3	4	5
		Public Hearing for Adoption of FY22 Budget & CY21 Tax Rates		6	7	8	9	10	11	12
				13	14	15	16	17	18	19
				20	21	22	23	24	25	26
				27	28	29	30			



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MEMORANDUM

Date: April 12th, 2021

From: Eric Pollitt – Town Manager

To: Mayor & Council

Subject: Fiscal Year 2022 Budget Message

CC: File, Department Heads, Patsy Scates - Clerk

Dear Mayor & Council,

This memorandum is my summary of the FY 2022 Budget for the Town of Tappahannock. It is broken down into 4 primary sections: A brief overview of Tappahannock's 2 funds, the major policy initiatives and projects: strategic budgeting, differences between this year and last, and my method of budget development.

Executive Summary: The Budget Numbers

I am pleased to present to you and the citizens of Tappahannock the Town Manager's Fiscal Year 2022 Operating and Capital Improvements Plan Budget proposals, for the *General Fund* and *Water & Sewer Fund*. I hope you find the budget documents and process to be open, transparent, and understandable, that budget recommendations are consistent with Council's long-term priorities, and that the budget is fiscally responsible.

- The combined FY22 Budget, totaling \$5,957,430, has reasonable and appropriately conservative assumptions for revenues and expenditures to support the *General Fund*, *General Government Capital Improvement Projects Fund*, *Water & Sewer Fund*, and our *Water & Sewer Capital Improvement Projects Fund*. The 2 capital improvement projects funds are new for this fiscal year.
- The recommended *General Fund* budget stands at \$3,920,710, an increase of 12.65%. This includes transfers of \$266,500 in Capital Projects (7%), and \$415,000 to the *Water & Sewer Fund* (10%).
- The proposed *Water & Sewer Fund* is balanced at \$2,036,720. The largest cost driver for the *Water & Sewer Fund* is its debt obligations at 34%, paying \$689,684 a year in debt obligations. 68% of its revenue comes from water and sewer usage.

The budget process is used by the Council to enact both programmatic and taxation policy. Although Town Council is not legislatively constrained to enact policy at other times throughout the year, the budget provides an orderly process to seek public input, develop policy, and plan for longer-term policy priorities.

I. Tappahannock Funds Overview

- The Town of Tappahannock has 2 funds which is operates out of: The *General Fund*, *Water & Sewer Fund*. Each fund provides unique services to residents, business owners, and visitors.

General Fund

- Revenue - The *General Fund* operates primarily based on taxing authority granted from its charter which is recognized by the Commonwealth of Virginia. The *General Fund* also charges miscellaneous fees and collects other sources of revenue.
- With over 250 businesses (business licenses) in the community, Tappahannock's 4 largest sources of revenue are: Sales Taxes, Meals Taxes, Business License Taxes, and Bank Stock Taxes. These 4 sources make up almost **two-thirds (64.63%)** of our revenue in FY 2022's Budget.
- Expenses – As a Chartered Town in Virginia, we have general services we must provide and property to maintain that residents pay for through their Town taxes such as: public property, sidewalks, trash & recycling pickup, and law & code enforcement.
- We have 8 categories of expenditures: General Government (24%), Police (25%), Fire & Rescue donations (3%), Public Works (23%), Unclassified operations (5%), Debt service (3%), Capital Projects Transfers (7%), and lastly *Water & Sewer Fund* Transfers (10%).
- The General Government, Police, and Public Works Departments on average cost roughly \$934,000.
- Tappahannock is projected to pay in rough numbers \$120,000 in Debt Service (3%), transfer \$266,500 in Capital Projects (7%), and transfer \$415,000 to the *Water & Sewer Fund* (10%).

Water & Sewer Fund

- Revenue - The *Water & Sewer Fund* operates based on its charges for services to customers as a Business-Type-Activity. Sewer consumption is almost half of the fund's total revenue (49%). Other sources of revenue are water usage (19%) miscellaneous fees (12%), and the Town's *General Fund* transfers (20%).
- Expense – As an enterprise fund with debt obligations, there are 4 categories of expenditures: Personnel, Operations, Debt Service, and Capital Expenses.
- The largest cost driver for the *Water & Sewer Fund* is its debt obligations at 37%. The *Water & Sewer Fund* pays a little less than \$750,000 a year in debt obligations.
- The remaining costs are as follows: Personnel 32%, Operations 27%, and Capital Expenses 4%.
- Prior to reaching the (Waste Water Treatment Plant) WWTP, wastewater (or sewage) from the Town of Tappahannock flows through a network of pipes that make up the collection system. This collection system consists of collection lines, sewage pumping stations, lift stations and/or force mains. These stations are located at strategic low points in the collection system to pump wastewater to a point where it either can flow by gravity or be pumped directly to the WWTP. The wastewater flows into the WWTP through two force mains that combine before entering the headworks.
- Our DEQ Permit requires the town of Tappahannock WWTP removes solids, organics, and nutrients (nitrogen and phosphorus) from the wastewater utilizing a "4-stage Bardenpho" process to produce "cakes" that are sent off to the Virginia Peninsulas Public Service Authority for disposal.

II. Major Operational Initiatives and Projects: Strategic Budgeting

January of 2021, Tappahannock Town Council held a retreat and adopted goals for staff to achieve. There are 10 major initiatives in the strategic budgeting strategy used to address Council's 2021-2022 Retreat Goals.

- **Council's 2021-2022 Retreat Goals**

1. Comprehensive Update of Staff Pay
2. Acquire property for public space usage
3. Understanding and addressing water and sewer challenges
4. Fleet maintenance and development of airport (tied)
5. Enhance Revenue

III. The overall strategies align with Council's 2021-2022 Retreat Goals. Areas of enhanced revenue will be discussed in the Method of Budget Development section. The ultimate strategy of each budget is to build up Fund Balance (free cash) at the end of each year by collecting more than we estimated and spending less than what was appropriated. The reason is simple: because cash is king. The 2 biggest long-term goals to build up Fund Balance is to reduce the previous year's carry forward amount *needed* to balance the *General Fund* budget, and to reduce *General Fund's* transfer *needed* to balance the *Water & Sewer Fund's* budget.

IV. The recommended budget includes a 2% COLA for everyone to address Council's goal of staff pay. A 2% COLA costs roughly \$46,000. I'm waiting until next fiscal year to see how our revenue increases impact the budget before comprehensively increasing staff pay across the board;

V. We are roughly doubling the amount of façade grant money available from \$26k to \$50k while increasing the maximum reimbursement amount for improvements from \$2,500 to \$5,000;

VI. Increasing monies available for accessory repairs and equipment repairs will empower our department heads to enhance our fleet;

VII. To keep the streets pristine, I'm recommending we rent a street sweeper for one day 12 times a year;

VIII. Switching to uniform rentals saves us money, believe it or not. Plus, we are increasing the allowance for shoes, hats, and stocking caps for employees. These two actions are minor raises in themselves for our hardworking blue-collar staff.;

IX. A council contingency line was created to have funds set aside to take advantage of unforeseen opportunities such as grants, property, asset replacement, and future unpredictable costs;

X. Increased monies for water and sewer operations specifically for pumps and lines allows us adequately address our water and sewer challenges;

XI. We refinanced the W&S VRA loan from 2000 by extending the terms of the loan out 2 years, saving us annual debt obligation costs. This allowed us to address immediate infiltration and inflow sewer infrastructure problems related to our failing pipes and antiquated sewer pump stations.;

XII. To track and separate future capital projects, we are creating 2 Capital Improvement Project (CIP) funds. Please see the CIP memo for more details.

III. Differences Between This Year and Last

- i. In previous budgets, all vehicles and major equipment repair and maintenance costs (except Police) were in one line item, the Public Works Department. Separating the costs for vehicles and equipment into their respective departments is key, because this will clearly identify resources available to department heads. Clear identification of resources will empower the department heads when making decisions to address problems. Administration vehicles are identified in *General Government* and Water and Sewer Vehicles are

identified in *Unclassified*. Now costs are allocated to proper departments and the total investments into maintain our vehicles increased.

ii. New line items by department colored in beige cream are as follows:

- General Government
 - Contract / Professional Services
 - Essex Museum / Historical Society
 - Equipment Repairs
 - Gas
- Police Department
 - Contract / Professional Services
- Public Works
 - Contract / Professional Services
 - Equipment Repairs – Garbage & Recycling Truck
- Unclassified
 - Equipment Repairs
 - Gas
 - Uniforms
 - Council Contingency
 - Park Equipment
- Water & Sewer
 - Contract / Professional Services
 - Hoskins Creek Loans

iii. Line items where name changed are highlighted in yellow:

- General Government
 - IT Services and Software used to be Repair Office Equipment
 - Food / Conference / Etc. / Reimb. Used to be Travel
- Unclassified
 - Gibson Park Property used to be Park Property
- Water & Sewer
 - Sewer Repairs became Supplies & Repairs Sewer Pump Stations
 - Water Repairs became Supplies & Repairs Water Wells
 - Supplies - Sewer Lines became Supplies & Repairs Sewer Lines
 - Supplies – Water Lines became Supplies & Repairs Water Lines

iv. Tracking personnel costs became time consuming when filling out timecards. When analyzing the hours worked in each function, we developed an average for each function. This average cost allocation will be applied to each department's time sheet. The law of averages will hold true over 52 weeks even employees work more in one area for a week or two. The cost allocation will be reviewed annually between the different functions of their jobs for budgetary purposes.

- Public Works Employees' costs - who are not exclusively working on the trash truck or equipment repair - are now split 70% Public Works, 10% Garbage & Recycling, 15% Water, and 5% Sewer.
- Pump Tech / General Services Employees are now split 90% Sewer and 10% Water.
- Treatment Plant Operators are now split 95% Wastewater Plant and 5% Water.

IV. Method of Budget Development

Revenue Projections

Revenue Projections: General Fund Projections

- Our monthly streams of revenue such as sales tax and meals tax were based on the average of 9 periods (July - March) and multiplied it out for 12 periods.
- I did this for last year FY20 and this year FY21 to compare how close this projection model was to the actuals for FY19. Many were very close or higher, so I applied the same principal to FY21's actuals.
- For Real and Personal Property Taxes, these projections are based on the amount we actually collected in years FY18 - FY20.
- In FY21 we are on pace to collect just under \$350,000 in local sales taxes based on the monthly averages. We used these trends to project \$335,000 in sales tax next year.
- Based on staff research of receipts, we are expected to collect \$635,000 in bank stock tax. This tax is based from reported holdings at that specific branch location. One of the local banks increased their holdings dramatically over the last year, because they located their home office here in town.
- We made conservative estimates for police & court fines due to COVID-19 and Perdue land rent revenue because of an unpredictable upcoming crop. Any excess monies we actually receive will add to our fund balance (free cash).

Revenue Projections: General Fund Rate Increases

Meals & Lodging

- Based on Council's goals set for the organization and community at the 2021 Retreat, I am recommending we increase the meals and lodging tax both to 6%. Our meals tax is currently at 4% and lodging is at 2%.
 - The average lodging rate of our eight comparison communities that have the tax in place is 6%. This tax financially impacts residents the least since visitors are the ones who overwhelmingly pay this tax. Residents who participate in Air BnB short-term rentals will pay this tax as well. Eight of our Comparison Communities have a lodging tax and 3 of them have a rate of at least 6% and two of those three have an 8% rate.
 - Meal's tax at 4% is our largest source of revenue collecting a rough average of \$750,000 a year over the last 3 fiscal years. This tax is paid primarily by travelers and visitors collecting roughly \$175,000 per percentage. This tax was originally adopted to subsidize water and sewer system expansions and upgrades to help off-set the burden directly to utility customers. Many of our comparison communities are at either 5 or 6 percent, while many at 5 percent are looking at increasing this to 6 percent. Additional meals tax dollars under the new rate of 6% will be used primarily for park land acquisition, development, and maintenance; comprehensive update of staff pay; and vehicle fleet maintenance and enhancement. Based on the current state of the town's economy, this new rate should not increase for at least another 20 years.

Trash & Recycling

- I am recommending we increase the residential monthly trash rate from \$5 a month to \$12 a month for services that include twice a week pick-up, plus recycling. I am also recommending we increase commercial monthly rates from \$20 to \$45, and increasing one-time additional pick-up fees increase from a mere \$5 to \$25 for both commercial and residential customers. Commercial and residential rates have not

increased since FY97-98. For perspective, the average cost of regular gas in 1998 was \$1.06 and in 2015 dollars \$1.47, according to the Department of Energy's website.

- At \$5 a month, at 4 weeks in a month with twice a week pick-up, residents essentially pay ¢62.5 per pick-up for trash. After once-a-week recycling is included, residents pay ¢41.7 a pick-up. At \$20 a month, at 4 weeks in a month with twice a week pick-up, commercial customers essentially pay \$2.50 per pick-up for trash. After once-a-week recycling is included, residents pay \$1.67 a pick-up.

- $$\frac{\$5 \text{ Monthly Rate}}{(4 \text{ Weeks} * 2 \text{ Pickups a Week})} = \text{¢62.5 Per Pickup Trash Only}$$

- $$\frac{\$5 \text{ Monthly Rate}}{(4 \text{ Weeks} * 3 \text{ Pickups a Week})} = \text{¢41.7 Includes Recycling}$$

- $$\frac{\$20 \text{ Monthly Rate}}{(4 \text{ weeks} * 2 \text{ Pickups a Week})} = \$2.50 \text{ Per Pickup Trash Only}$$

- $$\frac{\$20 \text{ Monthly Rate}}{(4 \text{ Weeks} * 3 \text{ Pickups a Week})} = \$1.67 \text{ Includes Recycling}$$

- At current rates, we collected roughly \$83,000 on average in periods FY18-20. This does not cover the costs for one CDL driver (\$33,800 est. salary, benefits not included) and debt service payments for 2 trash trucks (\$53,000 est.). Maintenance and repair costs for the trash trucks costs anywhere between \$10k-\$20k a year, while a new trash truck costs \$200,000. It costs at least \$85,000 in salaries alone each year to staff 3 employees on the trash or recycle trucks.

- $$\$83,000 \text{ average revenue} \leq [(\text{CDL driver } \$33,800 \text{ est.}) + (\text{debt 2 trash trucks } \$53,000 \text{ est.})]$$

- Increasing the rate to \$12 a month would still only cost residents \$1.50 per pick-up at 4 weeks in a month with twice a week pick-up, still including recycling. Commercial customers at \$45 a month would only see a mere \$3.13 increase per pick-up and \$25 increase per month. The new rates are expected to bring in roughly \$178,000 next year to pay for 3 employees (\$85k est. in salaries only), annual maintenance and repair (\$20k), and 2 trash truck payments (\$53k est.).

- $$\$178,000 \text{ projected revenue} \geq [(3 \text{ employees } \$85\text{k est. in salaries only}) + (\text{annual maintenance and repair } \$20\text{k}) + (2 \text{ trash truck payments } \$53\text{k est.})]$$

Commercial Personal Property and Machine & Tools

- Our commercial Personal Property and Machine & Tools (M&T) tax rates are ¢25 and ¢20, respectively. We assess annually roughly \$25,000 and \$15,000 for Personal Property and Machine & Tools tax rates. I am recommending we raise both rates to ¢40.

- Both rates have not increased to generate more income for services in at least 15 years, according to the Essex County Commission of Revenue. Other localities tax with a depreciation schedule for these items. Other municipalities have much higher rates or asses (or tax) at a much higher ratio where we only assess (or tax) 10% of the value for these items no matter the age of the item.

- The increase would mean businesses should see only a \$15,000 increase for both Commercial Personal Property and Machine & Tools rates generating an additional \$30,000 a year.

- The 2 highest assessed M&T companies paid \$7,167 and \$6,009 in 2020. The remaining 10 qualifying companies were assessed a total of \$1,830 with an average bill of \$183. The lowest bill was a mere \$4.69 with the highest being \$662.25. This increase is primarily being paid by the larger companies.

- Of the same M&T companies, the 2 highest assessed M&T companies are billed a total of \$543.82 in Commercial Personal Property taxes. Of the M&T companies, there are only 2 companies who paid more than \$675 in Personal Property taxes. Those 2 companies paid \$4,863 and \$2,804 in Commercial Personal Property taxes. The remaining sum of Commercial Personal Property taxes paid by M&T companies is \$2,207.

Revenue Projections: Water & Sewer Projections

- Water and Sewer numbers are based off of average monthly collections, with the goal to be realistic with our projections next year, not to grossly over or under estimate since this impacts the amount we need to transfer from the *General Fund*.
- The Town increased rates effective July 1st for billing. This means in the months of July, August, and September, the Town was collecting bills with the old rates. For more accurate projections, we used the average monthly collection numbers starting in September 2020 through the end of March 2021 for the 7 most recent months of collections under the new rates.

Department Head Requests

- There were many requests to change how we did the budget from Department Heads. Increasing the purchase order policy to \$800 in November provided them much more flexibility to buy what they need.
- Rather than sending request templates to fill out and return to me, I met with them one-on-one to discuss what their areas of need are in the budget throughout the course of a year. This feedback was used to target areas of need where in recent years resources might 'dry up' half-way through a year.
- I sat down and reviewed my recommended budget with them one-on-one for feedback and questions.

Town Manager Recommendations

- I did my best to build this budget from the ground up with the zero based budget approach.
- My recommendations for next year are based on expenditure trends this year and what departments requested, meeting our operational and contractual needs while improving efficiency.
- The recommendations are based on what is realistic for what department heads need on a daily basis and to address problems when they arise.
- The detail costs column helps explain what the line item is used for in a department.

2 by 2s with Council & Mayor

- Once the recommendations were developed, I met with the Mayor & Council members either individually or in groups of 2 to review my recommendations for feedback.
- Minor tweaks were made based on feedback from Council.

Please contact me by email or schedule an appointment if you have further questions about the budget.



Town Manager
Eric Pollitt

Town Attorney
Diane M. Lank

Town Treasurer
Faye D. Johnson

Town Clerk
Patsy K. Scates

Chief of Police
James G. Ashworth Jr.

TOWN OF TAPPAHANNOCK

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Mayor
Roy M. Gladding

Town Council
Kay Carlton
Marcia W. Jenkins
Fleet Dillard
Kenneth A. Gillis
Troy L. Balderson
Anita J. Latane

TAPPAHANNOCK FINANCE COMMITTEE

CAPITAL IMPROVEMENT PLAN OVERVIEW

Below is a summary of the Finance Committee's Recommended CIP:

FY22-26 CIP Workshop Ranking Discussion

A. General Fund FY22 Projects

- Old trash truck replacement and begin to replace the trash and recycle trucks every 5 years to establish a cyclical basis for replacement.
- Purchase a new police cruiser and replace every 10 years to establish a cyclical basis for replacement. There are currently 11 vehicles in the fleet used for patrol or calls for service response.
- Borrow \$870,000 for the purpose of purchasing land for open space and park development. Borrowing terms are estimated at 20 years for 3.25% interest at a flat rate.
- Although we are applying for a grant to acquire a generator for the police department and public works joint building, we are financially planning to not receive it. The grant would cover 100% of the costs. Any savings that would occur if we did receive the grant would go into CIP reserve.
- We should receive USDA-RD funding for sewer inspection cameras we desperately need. These will save us money by not having contractors come in to inspect the lines and identify where problems are in a timelier fashion.

B. General Fund Future Projects

- We estimate to replace the recycle truck and dump truck in FY2024. The recycle truck will cost roughly \$200,000. A slightly used dump truck (less than 80,000 miles) will cost roughly \$85,000. These estimates are in today's dollars. The slightly used dump truck will be paid for in cash rather than finance an old and used vehicle.
- We will also need to replace a zero-turn mower (\$20,000) and install mobile data terminals (MDTs) for the police cruisers at an estimated cost of \$85,000. If we receive the grant for the generator, we will proceed to find a grant to assist us with the MDTs next fiscal year.

C. Water & Sewer Fund Projects

- We desperately need to address the old section of town's sewer infrastructure (Main St. and Wakefield districts). We have had sewer lines completely collapse in these districts as a foreshadow of what is to come, without addressing the other aging sewer lines. Our sewer pump stations are being overrun with infiltration and inflow of stormwater into our sewer lines. The sewer plant is tracking slow but exponential growth in flows, especially when it rains. The Finance Committee's recommended solution to this problem is to take action on Rob Mangrum's (Town Engineer) Preliminary Engineering Report due in June of 2021. This report will outline all of our problems with estimated costs. The final number of what it will cost us to repair all of the old sewer lines is *unknown*. What we can take action on is to refinance both Hoskins Creek sewer line loans – one from July 2020 and one from March 2021 – and refinance these through USDA-RD. When we refinance, we save by stretching the terms and lowering the interest rate to 1.25% which allows us to borrow more money at that low interest rate. The new annual payments for the amount we would borrow would not exceed the current annual payments for both Hoskins Creek loans.
- The town currently has 15 sewer pump stations. Five of these stations are in need of major rehab and need at least 1 or 2 pumps replaced to get up to 'full strength.' The Finance Committee's second recommendation is to rehab our worst 5 pump stations. Some of these stations the electrical parts aren't made anymore, while others the 2 of 3 pumps need full replacement. This will solve 80% of our problems with the pump stations. We recommend a 10 year loan at 3.25% borrowing an estimated \$250,000. The annual payment would be \$29,320.

D. Water & Sewer Fund Future Projects

- Although the meter reading process has been updated in the past 10 years, the amount of time it takes to read meters has not diminished. It takes the entire public works field staff a whole week to read meters. This is due to the capability of the meters, not a staffing problem. This is valuable time lost to reading meters, especially during summertime. Although the costs are to-be-determined (TDB), We are recommending next fiscal year we start planning to upgrade our meter reading system to improve operational efficiency and implement this the following year in FY23-24.

	A	B	C	D	E	F	G	H
1	CAPITAL IMPROVEMENT PROJECTS SUMMARY							
2								
3				GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROJECTS FUND				
4	FUND	DEPT	OBJECT	PROJECT	FY22	FY22	FY22	FY22
5	CODE	CODE	CODE	DESCRIPTION	DEPT RQST	TWN MGR	ADVERT.	ADOPTED
6								
7				GENERAL GOVERNMENT REVENUE	125,000	165,730	-	-
8				CAPITAL RESERVE	25,000	25,000		
9				CAPITAL PROJECTS REVENUE	100,000	140,730		
10								
11								
12				GENERAL GOVERNMENT EXPENDITURES	140,730	140,730	-	-
13				Trash Truck #27 Replacement	27,690	27,690		
14				Patrol Vehicle	9,765	9,765		
15				Loan for Park Land Purchase	59,250	59,250		
16				Police Department Generator	12,315	12,315		
17				Wakefield Park	25,000	25,000		
18				Sewer Inspection Cameras	6,710	6,710		
19								
20	FUND	DEPT	OBJECT	WATER & SEWER CAPITAL IMPROVEMENT PROJECTS FUND				
21								
22				WATER & SEWER REVENUE	138,155	100,830	-	-
23				CAPITAL RESERVE	20,000	0		
24				CAPITAL PROJECTS REVENUE	118,155	100,830		
25								
26				WATER & SEWER EXPENDITURES	100,830	100,830	-	-
27				Old Town Sewer Infiltration & Inflow Rehab Project	71,510	71,510		
28				Pump Station Systems Renovation	29,320	29,320		
29								

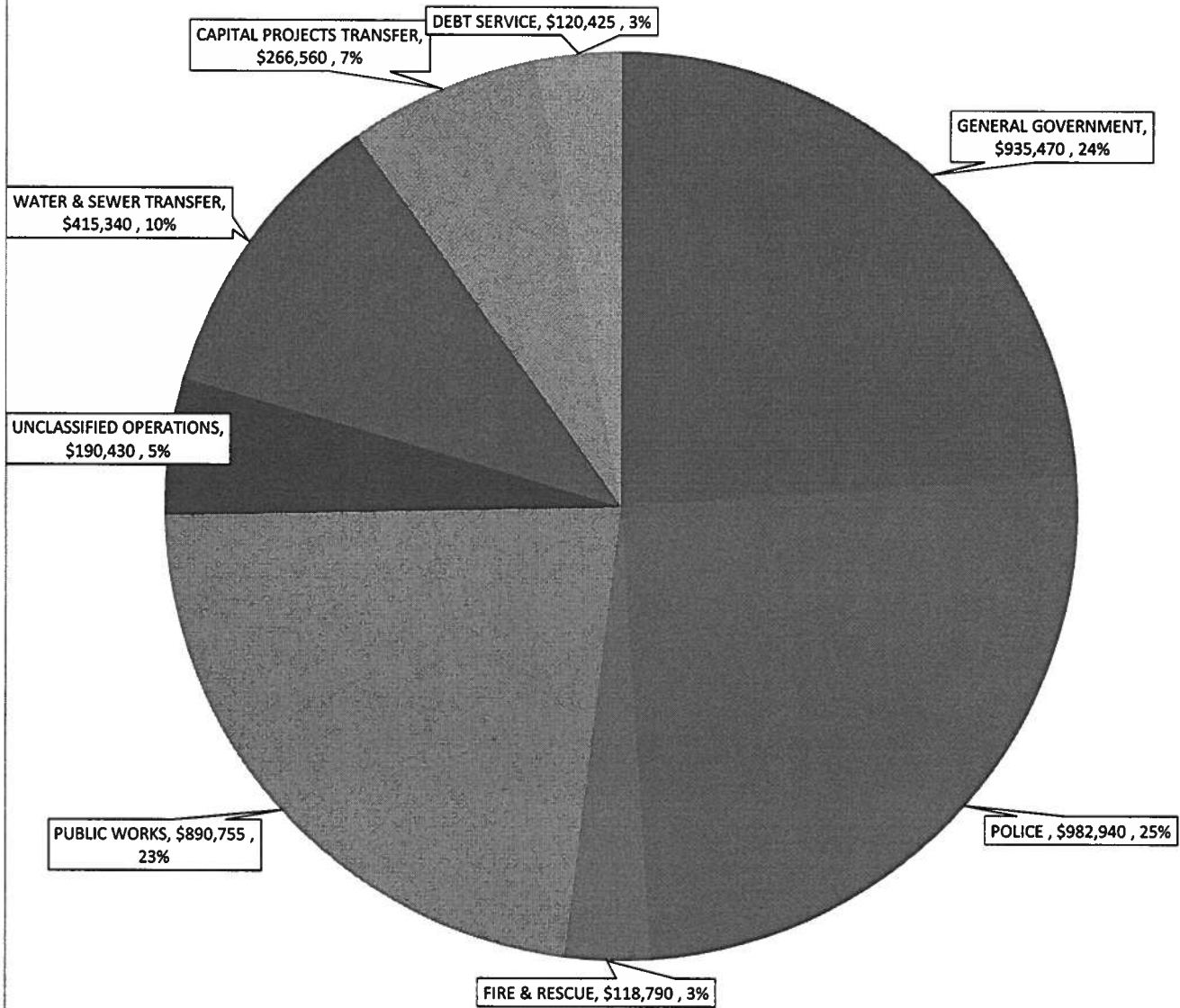
	B	C	D	E	F	G	H
1							
2	CAPITAL IMPROVEMENT PROJECTS FUND GANT CHART						
3							
4	Project Name	Years Finance	% Interest	Cost to Purchase	Grant towards Purchase	Financing Amount	2022
5	Old Town Sewer I&I Rehab Project	40	1.25%	2,250,000	-	2,250,000	\$71,510
6	Vac / Pump Truck Replacement	10	2.25%	180,000	25,000	155,000	
7	Pump Station Systems Renovation	10	3.25%	250,000	-	250,000	\$29,320
8	Water Meter Upgrade	10		TBD			
9	Water / Sewer Sub Total						\$100,830
10	Trash Truck #27 Replacement	5	3.25%	200,000	70,000	130,000	\$27,690
11	Patrol Vehicle	5	3.25%	45,000	-	45,000	\$9,765
12	Loan for Park Land Purchase	20	3.25%	870,000		870,000	\$59,250
13	Police Department Generator	10	3.25%	105,000	-	105,000	\$12,315
14	Sewer Inspection Cameras	10	2.25%	85,000	25,000	60,000	\$6,710
15	Replacement of Recycle Truck	5	3.25%	200,000	25,000	175,000	
16	Replacement of Dump Truck (Used)			85,000	-	85,000	
17	Replacement of Next Trash Truck	5	3.25%	200,000	25,000	175,000	
18	General Government Sub Total						\$115,730

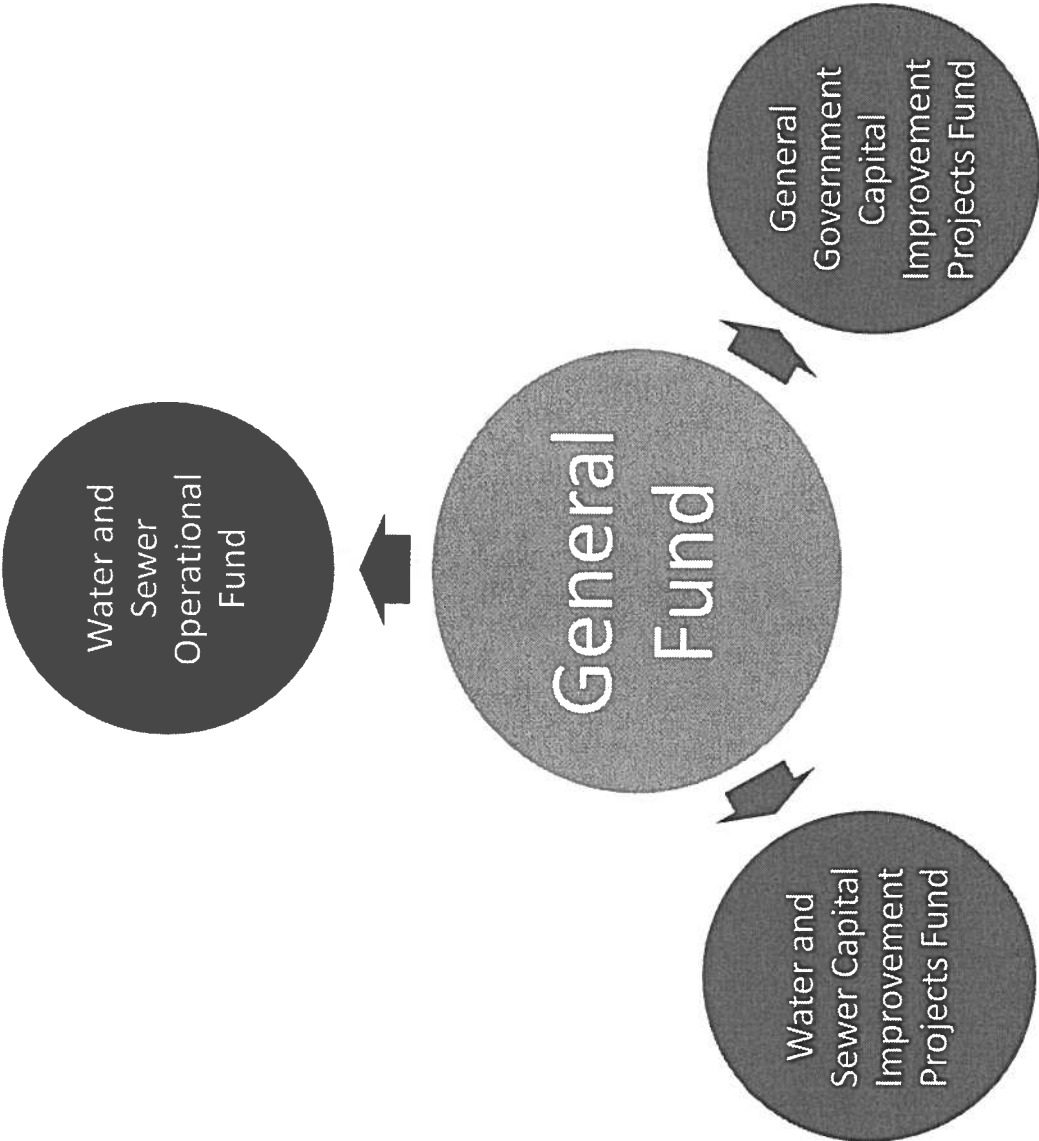
	I	J	K	L	M	N	O	P	Q
1									
2									
3									
4	2023	2024	2025	2026	2027	2028	2029	2030	2031
5	\$71,510	\$71,510	\$71,510	\$71,510	\$71,510	\$71,510	\$71,510	\$71,510	\$71,510
6		\$17,325	\$17,325	\$17,325	\$17,325	\$17,325	\$17,325	\$17,325	\$17,325
7	\$29,320	\$29,320	\$29,320	\$29,320	\$29,320	\$29,320	\$29,320	\$29,320	\$29,320
8									
9	\$100,830	\$118,155	\$118,155	\$118,155	\$118,155	\$118,155	\$118,155	\$118,155	\$118,155
10	\$27,690	\$27,690	\$27,690	\$27,690					
11	\$9,765	\$9,765	\$9,765	\$9,765					
12	\$54,450	\$54,450	\$54,450	\$54,450	\$54,450	\$54,450	\$54,450	\$54,450	\$54,450
13	\$12,315	\$12,315	\$12,315	\$12,315	\$12,315	\$12,315	\$12,315	\$12,315	\$12,315
14	\$6,710	\$6,710	\$6,710	\$6,710	\$6,710	\$6,710	\$6,710	\$6,710	\$6,710
15		\$37,975	\$37,975	\$37,975	\$37,975	\$37,975			
16		\$85,000							
17					\$37,975	\$37,975	\$37,975	\$37,975	\$37,975
18	\$110,930	\$233,905	\$148,905	\$148,905	\$149,425	\$149,425	\$111,450	\$111,450	\$111,450

	A	B	C	D	E	F	G	H	I	J
CAPITAL IMPROVEMENTS PLAN										
1	COUNCIL ADOPTED *TBD*	FY2022-26		FY2022	FY2022	FY2022 PROPOSED		FY2023 Plan		
2		CIP TOTAL BY YEAR				Cash Tax Rate	Fund Balance	Grant / Loan	Fund Balance	Grant / Loan
3		FUNDING SOURCE								
GENERAL GOVERNMENT CAPITAL PROJECTS										
4		Finance Comm. Rank								
5	ADMINISTRATION									
6	n/a	1								
7	PARKS & RECREATION									
8	Park Land Acquisition	1	1	800,000	870,000			800,000		
9	Playground Central Park	2	2				132,000			
10	Wakefield Park	3	3	25,000	25,000	25,000				
11	PUBLIC WORKS									
12	CAPITAL RESERVE CONTRIBUTION	1	1	30,000		30,000			30,000	
13	Trash Truck #27 Replacement	2	2	200,000				200,000		
14	Utility Truck - Public Works	3						85,000		
15	Utility Truck - Pump Techs	3						85,000		
16	Sewer Line Camera Systems	4	3	85,000						85,000
17	Recycle Truck Replacement	5								
18	Zero Turn Mower	7								
19	Dump Truck #3 Replacement	8								
20	POLICE									
21	Patrol Vehicle	1	1	45,000		45,000				45,000
22	Police Department Generator	2	2	105,000			105,000			
23	Mobile Data Terminals	3								85,000
24	Police Body Armor	4							8,000	
25	Covert Vehicle	5					-			
26	n/a	6								
27	COUNCIL ADOPTED *TBD*	FUNDING SOURCE		FINANCE COMM.	COUNCIL \$	Cash Billing	Net Position	Grant / Loan	Net Position	Grant / Loan
WATER & SEWER CAPITAL PROJECTS										
28		Dept Rank	Finance Comm. Rank	\$	\$	\$	\$	\$	\$	\$
29	SEWER UPGRADES			2,250,000	-	47,000	40,000	2,250,000	17,500	-
30	SEWER PLANT									
31	Alum Pump Replacement and Tank Cleaning	1				27,000			17,500	
32	Dissolved Oxygen and ORP Probes	2				13,000				
33	Replace Waste Flow Meter on East Side of WWTP	3				7,000				
34	Phase 2 of SCADA Upgrade	4					40,000			
35	SEWER LINES AND PUMP STATIONS									
36	Old Town Sewer Infiltration & Inflow Rehab Project	1	1	2,000,000				2,000,000		
37	Pump Station Systems Renovation	2	2	250,000				250,000		
38	Vac / Pump Truck Replacement	3	3							

	A	B	C	D	E	F	G	H
	  FY22 BUDGET As of: April 12, 2021	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Council Adopted	FY22 Dept. Request	Column (H - E)	Column (H/E)
1								
2		\$0.10	\$0.10	\$0.10	\$0.10	\$0.09	-\$0.01	
3		\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$0.00	
4		\$0.10	\$0.10	\$0.10	\$0.10	\$0.09	-\$0.01	
5		\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.15	
6		\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	
7		\$5.00	\$5.00	\$5.00	\$5.00	\$12.00	\$7.00	
8		\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$25.00	
9		\$42,755	\$0.00	\$337,476	\$0.00	(\$3,306)		
10								
11		Revenue				2.1.21	(H - E)	(H/E)
12		\$258,461	\$263,979	\$254,999	\$334,500	\$250,560	(83,940)	(25.0)
13		\$143,907	\$141,377	\$137,705	\$111,500	\$132,600	46,100	41.3
14		\$8,821	\$8,022	\$7,031	\$4,666	\$2,105	(2,561)	(54.8)
15		\$2,055,333	\$2,170,262	\$2,385,512	\$2,030,241	\$2,474,322	893,409	44.0
16		\$3,349	\$2,849	\$3,338	\$880	\$1,745	865	98.3
17		\$27,716	\$38,900	\$23,208	\$25,200	\$12,911	(12,290)	(48.7)
18		\$340	\$935	\$96,371	\$84,400	\$1,600	(82,800)	(98.3)
19		\$108,272	\$94,443	\$219,758	\$146,000	\$180,185	46,095	31.3
20		\$0	\$143,268	\$0	\$676,149	\$585,971	(419,874)	(62.3)
21		\$160,993	\$174,382	\$173,920	\$66,800	\$142,171	55,370	82.8
22		\$0	\$0	\$0	\$0	\$0	0	#DI
23		\$2,767,192	\$3,038,417	\$3,301,842	\$3,480,336	\$3,784,170	440,374	12.6
24								
25		Expenditures				2.1.21	(H - E)	(H/E)
26		\$721,819	\$713,279	\$700,362	\$907,672	\$930,887	27,798	3.0
27		\$798,838	\$831,489	\$834,135	\$944,228	\$991,831	38,712	4.3

General Fund Expenditures





FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	2.1.21 PROJECTION	4.1.21 PROJECTION
General Fund Revenues									
100	11010	0002	Delinquent Taxes - Real Estate	6,219	3,025	6,096	7,500	9,000	9,000
100	11010	2020	CURRENT Real Estate Taxes	245,922	254,295	242,342	327,000	235,000	235,000
100	11030	0003	CURRENT Pub. Service Corp.	6,320	6,659	6,561	-	6,560	6,560
			Tax rebates per commissioner	-	-	-	-	-	-
			Total Real Estate Taxes	258,461	263,979	254,999	334,500	250,560	250,560
02 - Personal Property Taxes									
100	11020	0002	Delinquent Taxes - Personal Property	5,740	8,845	7,040	2,500	1,935	1,935
100	11020	2020	CURRENT Personal Property Taxes	138,167	132,532	130,665	109,000	130,665	155,665
			Total Personal Property Taxes	143,907	141,377	137,705	111,500	132,600	157,600
03 - Property Tax Penalties & Interest									
100	11060	0001	RE & PP Tax Penalty	5,854	4,816	4,599	2,333	1,235	1,235
100	11060	0002	RE & PP Tax Interest	2,967	3,206	2,432	2,333	870	870
			Total Property Tax Penalties & Interest	8,821	8,022	7,031	4,666	2,105	2,105
04 - Other Local Taxes									
100	12010	0001	Local Sales and Use Tax	264,469	255,837	281,946	240,000	275,000	335,000
100	12010	0003	Communications Tax	53,857	53,756	52,530	57,504	51,750	51,750
100	12020	0001	Consumer Utility Tax	55,079	47,321	50,810	57,504	50,786	50,785
100	12020	0002	Consumption Tax	15,830	16,670	13,394	-	12,386	12,385
100	12030	0001	Business License Tax	548,582	574,807	570,921	561,000	575,000	500,000
100	12030	0002	Business License Penalty	4,959	2,891	2,309	2,333	2,309	2,310
100	12050	0001	Motor Vehicle Licenses	55,697	60,591	57,197	45,500	43,310	43,310
100	12060	0001	Bank Stock Tax	183,127	191,870	460,365	200,000	200,000	635,000
100	12080	0001	Tobacco Tax	91,591	99,873	92,982	95,400	100,089	100,090
100	12100	0001	Lodging Tax	46,436	63,112	54,108	55,000	129,103	129,105
100	12100	0002	Lodging Tax Penalty	34	304	689	-	-	-
100	12110	0001	Meals Tax	735,551	797,411	741,132	716,000	1,034,590	1,063,915
100	12110	0002	Meals Tax Penalty	121	5,819	7,129	-	-	-
			Total Other Local Taxes	2,055,333	2,170,262	2,385,512	2,030,241	2,474,322	2,923,650

FUND REVENUES

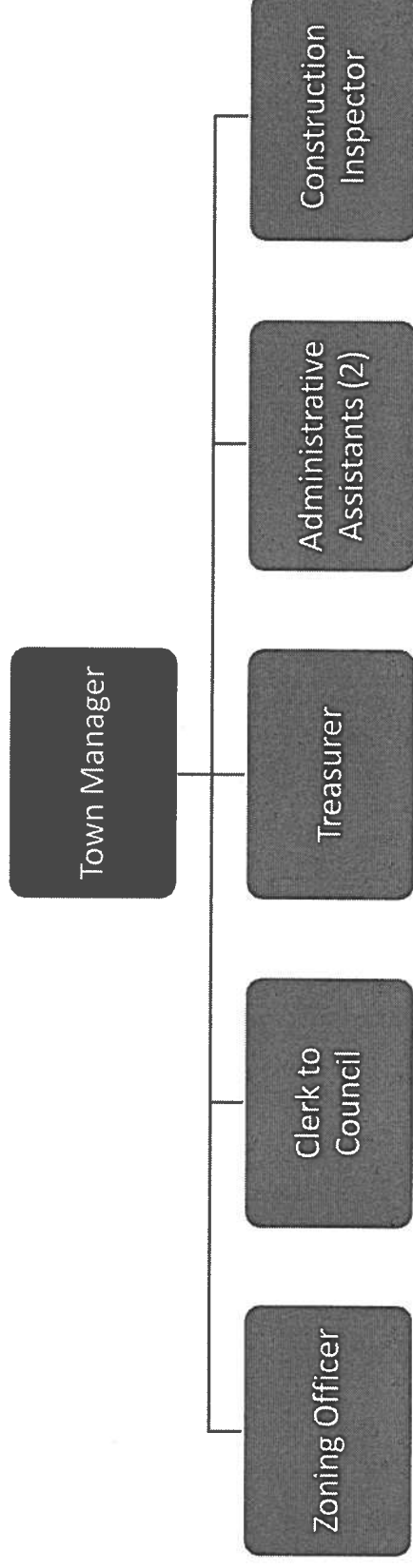
Fund	Type	Detail	Adopted TBD	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	2.1.21 PROJECTION	4.1.21 PROJECTION
05 - Permits/Fees/Licenses									
100	13010	0001	Animal Licenses	917	865	729	880	500	500
100	13030	0006	Zoning Advertising	206	788	216	-	545	545
100	13030	0007	Zoning Permits / Fees	2,226	1,196	2,393	-	700	700
			Total Permits/Fees/Licenses	3,349	2,849	3,338	880	1,745	1,745
06 - Fines & Forfeitures									
100	14010	0001	Police & Court Fines & Forfeitures	27,716	38,640	22,903	23,940	12,771	12,770
100	14010	0002	Parking Ticket	130	260	305	1,260	140	140
			Total Fines & Forfeitures	27,716	38,900	23,208	25,200	12,911	12,910
07 - Revenue Use Money/Property									
100	15010	0001	Interest on Investments	340	535	207	0	1,200	1,200
100	15020	0001	Perdue Land Rent		0	95,764	84,000	0	0
100	15020	0003	Airport Land Rent		400	400	400	400	400
			Total Revenue Use Money/Property	340	935	96,371	84,400	1,600	1,600
08 - Charges for Services / Other Revenues									
100	16080	0001	Solid Waste Fees (Garbage Pick-Up)	89,055	87,698	74,711	90,500	166,090	178,000
100	18990	0001	Miscellaneous	3,263	671	2,512	54,000	2,500	2,500
100	18990	0002	Misc. Refunds	8,248	1,944	681	1,500	500	500
100	18990	0006	Sale of Dumpsters	7,429	3,780	2,658	-	11,095	11,095
100	18990	0013	Bad Checks	277	350	225	-	-	-
100	19000	0001	Essex Share of Debt Service	0	0	138,971	-	-	-
			Total Charges for Services	108,272	94,443	219,758	146,000	180,185	192,095
09 - Non-Revenue Sources									
100			Balance Forward from Prior Year	-	143,268	-	676,149	585,971	156,275
100			Use of Fund Balance - General Fund	-	-	-	-	-	100,000
100			Transfer from Water and Sewer Fund	-	-	-	-	-	-
			Total Non-Revenue Sources	-	143,268	-	676,149	585,971	256,275
			Total revenue from local sources	2,606,199	2,864,035	3,127,922	3,413,536	3,641,999	3,798,540

FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	2.1.21 PROJECTION	4.1.21 PROJECTION
			Revenue Detail						
100	22000	0001	32200 - State Non-Categorical Aid						
			MVC Rolling Stock Tax	-	102	3	-	-	-
100	22010	0009	PPTRA	54,171	54,171	54,171		54,171	54,170
			Total State Non-Categorical Aid	54,171	54,273	54,174	-	54,171	54,170
100	22010	0010	32300 - State Categorical Aid						
			Auto Rental Tax	38,611	45,695	35,073	-	25,000	-
100	22010	0011	Games of Skill	-	-	-	-	-	-
100	24040	0001	DCJS Law Enforcement	52,696	54,644	60,973	56,800	53,000	53,000
100	24040	0012	ATL State Fire Dept. Grant	10,000	10,000	10,000	10,000	10,000	15,000
100	33010	0001	DMV Safety Grant	5,515	8,460	10,145	-	-	-
100	41010	0001	Insc. Recoveries	-	1,310	3,555	-	-	-
			Other COVA	-	-	-	-	-	-
			Total State Categorical Aid	106,822	120,109	119,746	66,800	88,000	68,000
			Total State Revenue	160,993	174,382	173,920	66,800	142,171	122,170
100			330 - Federal Categorical Aid						
			Total Federal Categorical Aid	-	-	-	-	-	-
			Total Revenue - Fund 100	2,767,192	3,038,417	3,301,842	3,480,336	3,784,170	3,920,710

General Government Department

7 Total Employees



General Government

Position Title or Description	Category (Dropdown)	For Part-Time or Temp: Hrs/Week x Hourly Rate x 52			Workers' Comp Rate	FICA	VRS (Includes HRIC)	Monthly Premium of \$760 x 12 months		Total
		Column 4	Proposed Salary	Column 5	Column 6	Column 7	Column 8	Column 9	Column 11	Column 12
TOWN MANAGER	Full-Time		\$ 82,000		0.09%	\$ 6,273	\$ 7,134	\$ 9,120	\$ 74	\$104,601
TOWN MANAGER	Overtime		\$ -			\$ -	\$ -		\$ -	\$0
TREASURER	Full-Time		\$ 61,800		0.09%	\$ 4,728	\$ 5,377	\$ 9,120	\$ 56	\$81,081
TREASURER	Overtime		\$ -			\$ -	\$ -		\$ -	\$0
CLERK TO COUNCIL	Full-Time		\$ 46,506		0.09%	\$ 3,558	\$ 4,046	\$ 9,120	\$ 42	\$63,272
CLERK TO COUNCIL	Overtime		\$ -			\$ -	\$ -		\$ -	\$0
ZONING OFFICIAL	Full-Time		\$ 65,137		2.54%	\$ 4,983	\$ 5,667	\$ 9,120	\$ 1,654	\$86,561
ZONING OFFICIAL	Overtime		\$ -			\$ -	\$ -		\$ -	\$0
ADMINISTRATIVE ASSISTANT	Full-Time		\$ 41,200		0.09%	\$ 3,152	\$ 3,584	\$ 9,120	\$ 37	\$57,093
ADMINISTRATIVE ASSISTANT	Overtime		\$ -			\$ -	\$ -		\$ -	\$0
ADMINISTRATIVE ASSISTANT	Part-Time		\$ 20,567		0.09%	\$ 1,573	\$ -		\$ 19	\$22,159
INSPECTOR / LABORER	Part-Time		\$ 42,000		2.54%	\$ 3,213	\$ -	\$ 9,120	\$ 1,067	\$55,400
Totals			\$ 359,211			\$ 27,480	\$ 25,808	\$ 54,720	\$ 2,949	\$470,167

A	B	C	D	E	F	G	H	I	J	M	N
FUND	DEPT	GENERAL GOVERNMENT									
CODE	CODE	OBJECT	ACCOUNT	FY18	FY19	FY20	FY21	FY22	FY22	DETAIL	
100	10000	CODE	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COST	EXPENDITURE DETAIL
4			TOTAL	721,819	713,279	700,362	907,672	930,387	935,470		
5											
6			PERSONNEL SUB-TOTAL	489,581	485,955	489,191	537,452	534,797	534,800		
7			FULL-TIME SALARIES & WAGES								
8		1110	Salaries - Mayor	2,400	2,500	3,300	3,600	3,600	3,600	3,600	
9		1111	Salaries - Town Council	7,632	7,800	13,200	14,400	14,400	14,400	14,400	
10		1112	Salaries - Town Manager	89,678	91,025	86,419	100,200	90,000	90,000	90,000	
11		1113	Salaries - Town Treasurer	50,988	55,000	60,100	61,804	63,040	63,040	63,040	
12		1114	Salaries - Office Clerk	64,606	53,827	54,694	63,200	64,464	64,465	64,465	
13		1115	Salaries - Executive Secretary	44,903	46,090	46,292	48,736	49,711	49,710	49,710	
14		1116	Salaries - Zoning	66,648	67,362	66,162	67,122	68,464	68,465	68,465	
15		1117	Salaries - Construction Inspector	54,100	55,182	54,221	42,000	42,000	42,000	42,000	
16		2100	FICA	28,875	28,827	29,264	29,728	30,323	30,322	30,322	
17		2210	VRS	22,522	17,000	17,693	31,512	32,142	32,142	32,142	
18		2300	MEDICAL INSURANCE	42,306	43,500	43,500	54,720	55,814	55,814	55,814	
19		2600	UNEMPLOYMENT INSC.	7,430	7,430	366	4,430	4,519	4,522	4,522	
20		2700	WORKER'S COMPENSATION	7,493	10,412	13,979	16,000	16,320	16,320	16,320	
21											
22			OPERATIONS SUB-TOTAL	232,238	227,324	211,170	370,220	396,090	400,670		
23		3120	ACCOUNTING & AUDITING SERVICES	43,945	39,665	49,883	50,000	50,000	50,000		MARY EARHART - ACCRUAL AUDITING
24											RFC - STATE REPORTING
25		3150	LEGAL ADVISOR	2,612	2,400	2,700	4,100	4,500	4,500		TOWN ATTORNEY, DIANE LANK
26			CONTRACT / PROFESSIONAL SERVICES					4,600	4,600		2,100 ESCAPE LANDSCAPING FOR TOWN HALL
27											2,500 E&S ESSEX COUNTY
28		3320	IT SERVICES AND SOFTWARE	19,411	5,104	3,699	16,400	54,100	58,680		15,000 COMPUTER & IT REPAIR - CHRIC ROCK AND CODE BLUE
29											31,500 EDMUNDS
30											7,766 MICROSOFT 365, ADOBE, ZOOM, SAMIS ETC.
31		5110	OFFICE ELECTRIC	10,833	12,339	7,032	10,400	11,000	11,000		TOWN HALL
32		5210	POSTAGE	3,511	6,752	4,682	8,000	7,000	7,000		DAILY AND ROUTINE MAILING / TAX BILLS
33		5230	TELEPHONE	9,798	10,069	7,504	12,000	11,000	11,000		ATLANTIC BROADBAND INTERNET AND PHONE
34		5300	INSURANCE	59,146	43,129	35,930	63,296	64,750	64,750		VML INSC. - PROPERTY, LIABILITY, ETC.
35		5307	REVITALIZATION	0	0	9,125	26,000	50,000	50,000		FAÇADE GRANT REVITIZATION COMMITTEE
36		5500	FOOD/CONFERENCE/ETC. REIMB.			1,542	2,500	3,000	3,000		STAFF REIMBURSEMENT TO MEETINGS, CONFERENCES, AND TRAININGS / PROFESSIONAL DEVELOPMENT
37		5801	CHAMBER DUES	0	0	0	275	275	275		ESSEX COUNTY CHAMBER OF COMMERCE
38		5802	ESSEX PUBLIC LIBRARY	4,000	4,000	4,000	4,000	4,000	4,000		
39		5803	ESSEX TAPPAHANNOCK YOUTH	1,900	1,200	1,200	1,200	1,200	1,200		HIGH SCHOOL DONATION
40		5804	AREA AGENCY ON AGING	3,000	2,500	3,000	3,000	3,000	3,000		BAY TRANSIT
41		5806	MIDDLE PENINSULA PLANN. COMM.	11,115	12,585	12,823	27,000	30,000	30,000		8,000 REGIONAL PLANNING DISTRICT
42											10,000 COMP. PLAN UPDATE
43											12,000 CONTINGENCY FOR OTHER SERVICES
44		5808	ELECTIONS	2,274	0	3,312	0	3,500	3,500		
45		5809	TAPPAHANNOCK MAIN STREET	0	0	0	40,200	40,000	40,000		30,000 EXECUTIVE DIRECTOR SALARY CONTRIBUTION
46											10,000 OPERATIONS
47		5810	VML DUES	1,481	0	0	1,750	1,750	1,750		VIRGINIA MUNICIPAL LEAGUE / VLGMA DUES
48			ESSEX MUSIUM / HISTORICAL SOCIETY					7,500	7,500		
49		5820	MISC. OTHER	6,243	8,071	6,925	19,800	5,000	5,000		
50											3,790 MISC. MONEY SET ASIDE
51											250 UVA INSTITUTE OF GOVERNMENT
52											660 ICMA MEMBERSHIP FOR TOWN MANAGER
53											300 VLGMA MEMBERSHIP FOR TOWN MANAGER

A	B	C	D	E	F	G	H	I	J	M	N
1	FUND	DEPT	GENERAL GOVERNMENT								
2	CODE	CODE	ACCOUNT	FY18	FY19	FY20	FY21	FY22	FY22	DETAIL	
3	100	10000	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COST	EXPENDITURE DETAIL
4			TOTAL	721,819	713,279	700,362	907,672	930,887	935,470		
5											
55			6001 OFFICE SUPPLIES	13,033	10,067	8,400	12,579	22,665	22,665	12,000	PAPER, PENS, PAPER CLIPS, INK, ETC.
56										2,040	COPIER LEASE
57										1,600	POSTAL METER
58										1,024	CODE BOOKS
59										6,000	TOBACCO STAMPS
60			6007 EQUIPMENT REPAIRS					1,250	1,250		VEHICLE REPAIRS AND SERVICING FOR ADMIN VEHICLES
61			6008 GAS					4,000	4,000	3,840	VEHICLE FUEL TOWN MANAGER AND ZONING OFFICER
62			8100 CAPITAL OUTLAY	39,036	68,668	49,413	67,720	12,000	12,000	8,000	MISC.
63										4,000	TECH. UPGRADES

Police Department

12 Total Employees



Chief of Police
James G. Ashworth,
Jr.

Investigative &
Support Services

Detective

Office Manager

Uniform
Operations

Patrol Officers
(7)

Police

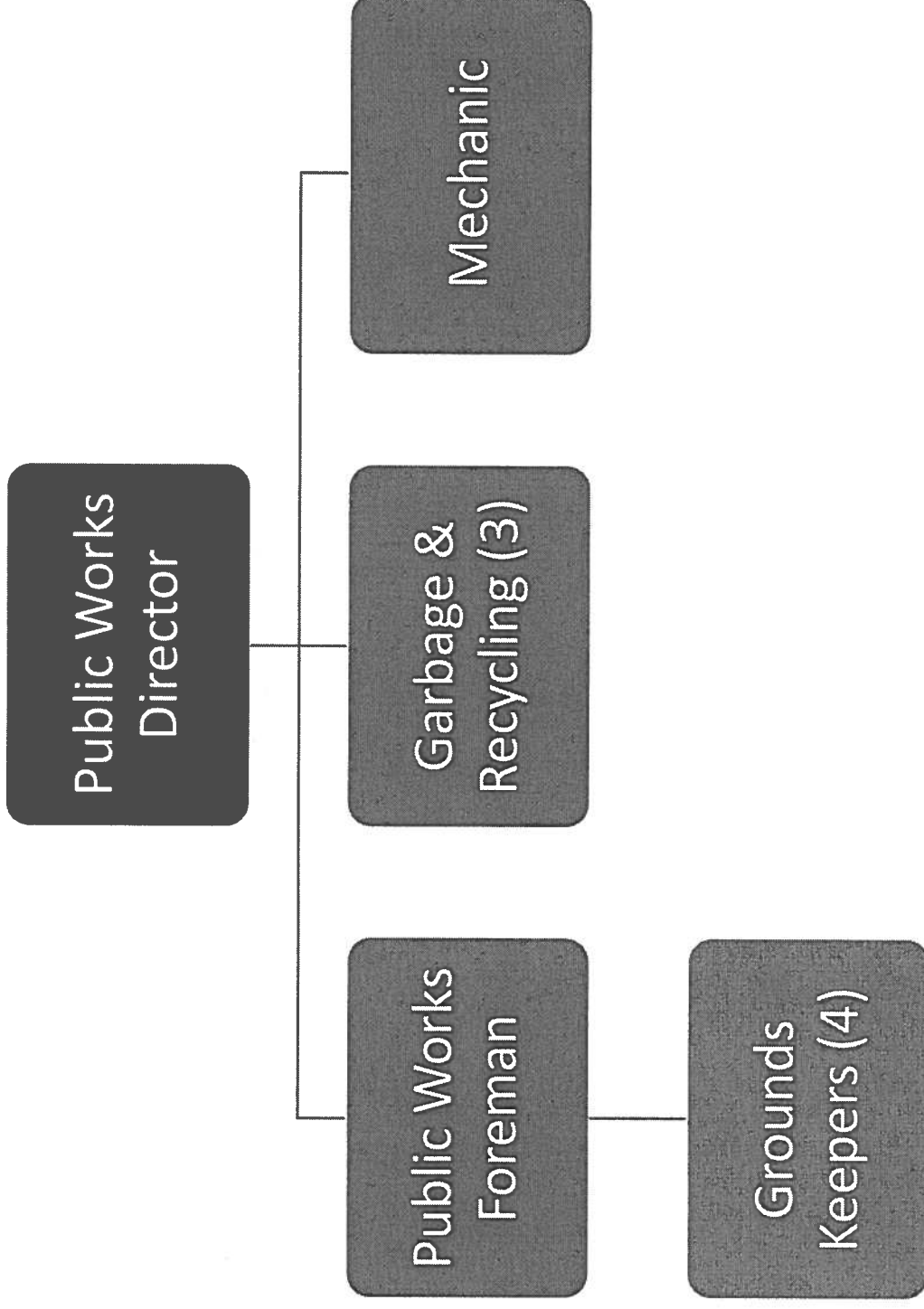
Position Title or Description	Category (Dropdown)	For Part-Time or Temp: Hrs/Week x Hourly Rate x 52		FICA	VRS (Includes HRIC)	Monthly Premium of \$760 x 12 months Health Insurance*	Workers' Comp	Total
		Proposed Salary	Workers' Comp Rate					
Column 2	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 11	Column 12
POLICE CHIEF	Full-Time	\$ 71,896	2.46%	\$ 5,500	\$ 6,255	\$ 9,120	\$ 1,769	\$94,540
POLICE CHIEF	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE CAPTAIN	Full-Time	\$ 53,914	2.46%	\$ 4,124	\$ 4,690	\$ 9,120	\$ 1,326	\$73,174
POLICE CAPTAIN	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
ADMINISTRATIVE ASSISTANT	Full-Time	\$ 49,005	0.09%	\$ 3,749	\$ 4,263	\$ 9,120	\$ 44	\$66,181
ADMINISTRATIVE ASSISTANT	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE CAPTAIN	Full-Time	\$ 49,650	2.46%	\$ 3,798	\$ 4,320	\$ 9,120	\$ 1,221	\$68,109
POLICE CAPTAIN	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Full-Time	\$ 41,704	2.46%	\$ 3,190	\$ 3,628	\$ 9,120	\$ 1,026	\$58,668
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Full-Time	\$ 43,805	2.46%	\$ 3,351	\$ 3,811	\$ 9,120	\$ 1,078	\$61,165
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE - SERGEANT	Full-Time	\$ 46,895	2.46%	\$ 3,587	\$ 4,080	\$ 9,120	\$ 1,154	\$64,836
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Full-Time	\$ 38,002	2.46%	\$ 2,907	\$ 3,306	\$ 9,120	\$ 935	\$54,270
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Full-Time	\$ 40,706	2.46%	\$ 3,114	\$ 3,541	\$ 9,120	\$ 1,001	\$57,482
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Part-Time	\$ 9,120	2.46%	\$ 698	\$ -		\$ 224	\$10,042
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Full-Time	\$ 38,002	2.46%	\$ 2,907	\$ 3,306	\$ 9,120	\$ 935	\$54,270
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
POLICE	Full-Time	\$ 36,005	2.46%	\$ 2,754	\$ 3,132	\$ 9,120	\$ 886	\$51,897
POLICE	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
Totals		\$ 518,702		\$ 39,679	\$ 44,332	\$ 100,320	\$ 11,599	\$714,634

A	B	C	D	E	F	G	H	I	J	M	N
FUND	DEPT	POLICE									
CODE	CODE	OBJECT	ACCOUNT	FY18	FY19	FY20	FY21	FY22	FY22	DETAIL	
100	31000	CODE	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COST	EXPENDITURE DETAIL
4			TOTAL	798,838	831,489	834,135	944,228	991,831	982,940		
5											
6			PERSONNEL SUB-TOTAL	703,980	717,959	698,881	734,272	769,462	773,895		
7			1120 SALARIES - POLICE CHIEF	69,802	69,802	69,902	71,904	73,342	73,342		
8			1121 SALARIES - LIEUTENANT	62,442	62,442	108,409	102,468	104,517	104,517		
9			1122 SALARIES - PATROLMEN	372,164	390,284	315,046	323,648	330,121	338,555		
10			1141 SALARIES - CAR REPAIR	7,820	2,735	10,116	0	0	0		
11			1200 SALARIES - OVERTIME	24,191	27,021	27,756	36,000	36,000	32,000		
12			SALARIES - PART TIME					10,100	10,100		
13			2100 FICA	39,328	41,506	39,243	38,184	39,508	39,508		
14			2210 VRS	33,690	21,670	21,619	40,248	44,138	44,138		
15			2300 MEDICAL INSURANCE	72,433	78,300	79,025	91,020	100,320	100,320		
16			2700 WORKER'S COMPENSATION	22,110	24,199	27,765	30,800	31,416	31,415		
17											
18			OPERATIONS SUB-TOTAL	94,858	113,530	135,254	209,956	222,369	209,045		
19			3150 LEGAL ADVISOR	900	900	900	900	900	900		COUNTY COMMONWEALTH ATTORNEY
20			3500 PRINTING	106	107	349	375	800	800		
21			5110 ELECTRIC	0	0	4,570	7,200	7,500	7,500		ELECTRIC AT POLICE STATION
22			5230 TELEPHONE	13,329	12,260	10,211	14,562	14,562	14,560		
23			5300 INSURANCE	4,645	4,926	6,621	6,800	6,800	6,800		VML INSC. - PROPERTY, LIABILITY, ETC.
24			5540 EDUCATION	5,958	4,265	5,654	7,872	7,672	7,675		ACADEMY \$380 PER OFFICER PER YEAR
25											OTHER PROFESSIONAL DEVELOPMENT TRAININGS
26			5820 MISC. OTHER	0	1,700	1,384	3,665	5,000	4,000		
28			6001 EQUIPMENT AND SUPPLIES	4,372	4,243	8,242	8,809	10,808	11,000		POLICE EQUIPMENT
29			CONTRACT / PROFESSIONAL SERVICES					0	8,000		5,000 GENE REAMS GRANT FINDER FOR CAPITAL ITEMS
30											3,000 ANIMAL CONTROL THROUGH SHERIFF'S OFFICE
31			6008 GAS	20,168	23,393	20,693	30,000	30,000	30,000		VEHICLE FUEL
32			6009 CAR EXPENSE	4,143	9,228	7,767	25,200	25,200	25,200		VEHICLE MAINTENANCE
33			6011 UNIFORMS	1,176	528	2,961	2,250	4,250	3,250		SHIRTS, PANTS, BELTS, BOOTS, ETC.
34			8003 RADIO	635	643	298	1,000	2,000	2,000		RADIO / DISPATCH SYSTEM MAINTENANCE
35			8100 CAPITAL OUTLAY	38,426	50,254	33,728	69,446	75,000	55,415		2,280 COPIER
36											8,025 CAD SYSTEM - YET TO BE INSTALLED
37											1,400 AMMO
38											12,100 2019 VEHICLE - PAID OFF DECEMBER 2021
39											12,510 2020 VEHICLE - PAID OFF FEBRUARY 2022
40											15,100 2021 VEHICLE - PAID OFF FEBRUARY 2023
41											4,000 MISC.
42			9101 BUILDING PAYMENT	0	0	31,876	31,877	31,877	31,945		31,945 POLICE STATION LOAN PAYMENTS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FUND	DEPT	FIRE & RESCUE											
2	CODE	CODE	OBJECT	ACCOUNT										
3	100	32000	CODE	DESCRIPTION	ACTUALS	FY19	ACTUALS	FY20	ADOPTE	FY21	FY22	IMGR	ADVERT.	FY22
4					97,762	87,884	108,789	118,789	118,789	118,789	118,790	0	0	0
5			5840	VA DEPT FIRE PROG ATL GRANT	10,000	10,000	10,000	10,000	10,000	10,000	10,000			AID TO LOCALITIES STATE ENTITLEMENT GRANT
6			5841	FIRE DEPT DONATIONS	82,789	72,790	88,789	98,789	98,789	98,789	98,790			TOWN DONATION TO FIRE (ALL VOLUNTEER)
7			5842	RESCUE SQUAD DONATIONS	4,973	5,094	10,000	10,000	10,000	10,000	10,000			TOWN DONATION TO RESCUE (PAID STAFF BY COUNTY)

Public Works Department

10 Total Employees



Public Works

70% Public Works / 10% Garbage & Recycling / 15% Water / 5% Sewer

Position Title or Description	Category (Dropdown)	For Part-Time or Temp: Hrs/Week x Hourly Rate x 52		FICA	VRS (Includes HRIC)	Monthly Premium of \$760 x 12 months	Workers' Comp	Total
		Proposed Salary	Workers' Comp Rate					
Column 2	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 11	Column 12
DPW DIRECTOR	Full-Time	\$ 57,283	2.54%	\$ 4,382	\$ 4,984	\$ 9,120	\$ 1,455	\$77,224
DPW DIRECTOR	Overtime	\$ 7,229		\$ 553	\$ -		\$ -	\$7,782
FOREMAN	Full-Time	\$ 36,774	2.54%	\$ 2,813	\$ 3,199	\$ 9,120	\$ 934	\$52,840
FOREMAN	Overtime	\$ 4,243		\$ 325	\$ -		\$ -	\$4,568
GROUPS KEEPER	Full-Time	\$ 27,435	2.54%	\$ 2,099	\$ 2,387	\$ 9,120	\$ 697	\$41,738
GROUPS KEEPER	Overtime	\$ 3,067		\$ 235	\$ -		\$ -	\$3,302
GROUPS KEEPER	Full-Time	\$ 26,229	2.54%	\$ 2,007	\$ 2,282	\$ 9,120	\$ 666	\$40,304
GROUPS KEEPER	Overtime	\$ 3,311		\$ 253	\$ -		\$ -	\$3,564
GROUPS KEEPER	Full-Time	\$ 22,880	2.54%	\$ 1,750	\$ 1,991	\$ 9,120	\$ 581	\$36,322
GROUPS KEEPER	Overtime	\$ 984		\$ 75	\$ -		\$ -	\$1,059
GROUPS KEEPER	Full-Time	\$ 24,960	2.54%	\$ 1,909	\$ 2,172	\$ 9,120	\$ 634	\$38,795
GROUPS KEEPER	Overtime	\$ 2,898		\$ 222	\$ -		\$ -	\$3,120
Totals		\$ 217,295		\$ 16,623	\$ 17,015	\$ 54,720	\$ 4,967	\$310,618

Public Works

		For Part-Time or Temp: Hrs/Week x Hourly Rate x 52		Monthly Premium of \$760 x 12 months				
Position Title or Description	Category (Dropdown)	Proposed Salary	Workers' Comp Rate	FICA	VRS (Includes HRIC)	Health Insurance*	Workers' Comp	Total
Column 2	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 11	Column 12
GARBAGE & RECYCLING	Full-Time	\$ 33,842	2.54%	\$ 2,589	\$ 2,944	\$ 9,120	\$ 860	\$49,355
GARBAGE & RECYCLING	Overtime	\$ 5,004		\$ 383	\$ -		\$ -	\$5,387
GARBAGE & RECYCLING	Full-Time	\$ 29,224	2.54%	\$ 2,236	\$ 2,542	\$ 9,120	\$ 742	\$43,864
GARBAGE & RECYCLING	Overtime	\$ 4,216		\$ 323	\$ -		\$ -	\$4,539
GARBAGE & RECYCLING	Full-Time	\$ 22,880	2.54%	\$ 1,750	\$ 1,991	\$ 9,120	\$ 581	\$36,322
GARBAGE & RECYCLING	Overtime	\$ 3,405		\$ 260	\$ -		\$ -	\$3,665
TECHNICIAN / MECHANIC	Full-Time	\$ 46,363	2.54%	\$ 3,547	\$ 4,034	\$ 9,120	\$ 1,178	\$64,242
TECHNICIAN / MECHANIC	Overtime	\$ 4,756		\$ 364	\$ -		\$ -	\$5,120
Totals		\$ 149,690		\$ 11,452	\$ 11,511	\$ 36,480	\$ 3,361	\$212,494



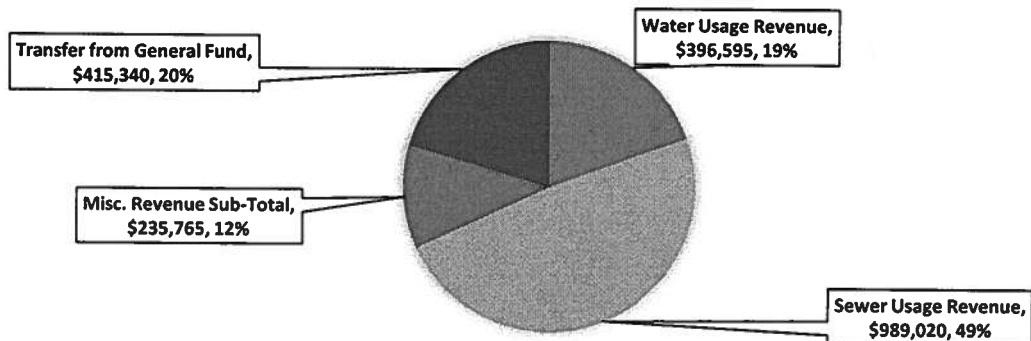
FY22 BUDGET

As of: April 12, 2021

	FY21 Council Adopted	FY22 Dept. Request	FY22 Town Manager	FY22 Council Advert.	FY22 Council Adopted
Water and Sewer Fund					
		2.1.21	4.1.21		
Water In Town per 1,000 gal (Fee \$12.62)	\$4.02	\$4.02	\$4.02	\$4.02	\$4.02
Water Out of Town per 1,000 gal (Fee \$20.11)	\$6.03	\$6.03	\$6.03	\$6.03	\$6.03
Sewer In Town per 1,000 gal (Fee \$12.62)	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53
Sewer Out of Town per 1,000 gal (Fee \$20.11)	\$18.80	\$18.80	\$18.80	\$18.80	\$18.80
Water Usage Revenue	\$348,750	\$389,855	\$396,595	\$0	\$0
Sewer Usage Revenue	\$1,046,250	\$955,350	\$989,020	\$0	\$0
Misc. Revenue Sub-Total	\$793,915	\$237,500	\$235,765	\$0	\$0
Transfer from General Fund	\$320,000	\$300,000	\$415,340	\$0	\$0
Total Revenue Water & Sewer	\$2,508,915	\$1,882,705	\$2,036,720	\$0	\$0
Revenues over Expenditures	-\$150,424	-\$270,623	\$0	\$0	\$0
PERSONNEL SUB-TOTAL	\$683,410	\$641,038	\$653,102	\$0	\$0
OPERATIONS SUB-TOTAL	\$1,097,679	\$556,290	\$556,290	\$0	\$0
CAPITAL SUB-TOTAL	\$92,650	\$100,000	\$87,680	\$0	\$0
DEBT SERVICE SUB-TOTAL	\$785,600	\$856,000	\$739,648	\$0	\$0
WATER & SEWER FUND EXPENSES	\$2,659,339	\$2,153,328	\$2,036,720	\$0	\$0

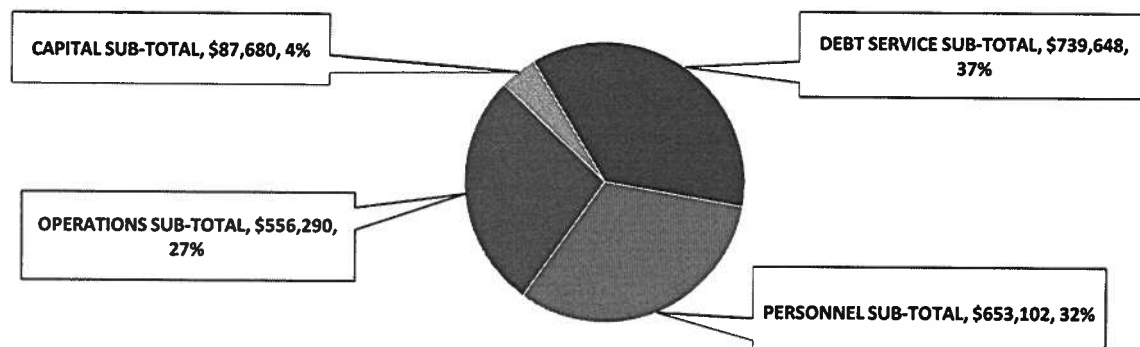
WATER AND SEWER FUND REVENUE

■ Water Usage Revenue ■ Sewer Usage Revenue ■ Misc. Revenue Sub-Total ■ Transfer from General Fund



Water and Sewer Fund Expenditures

■ PERSONNEL SUB-TOTAL ■ OPERATIONS SUB-TOTAL ■ CAPITAL SUB-TOTAL ■ DEBT SERVICE SUB-TOTAL

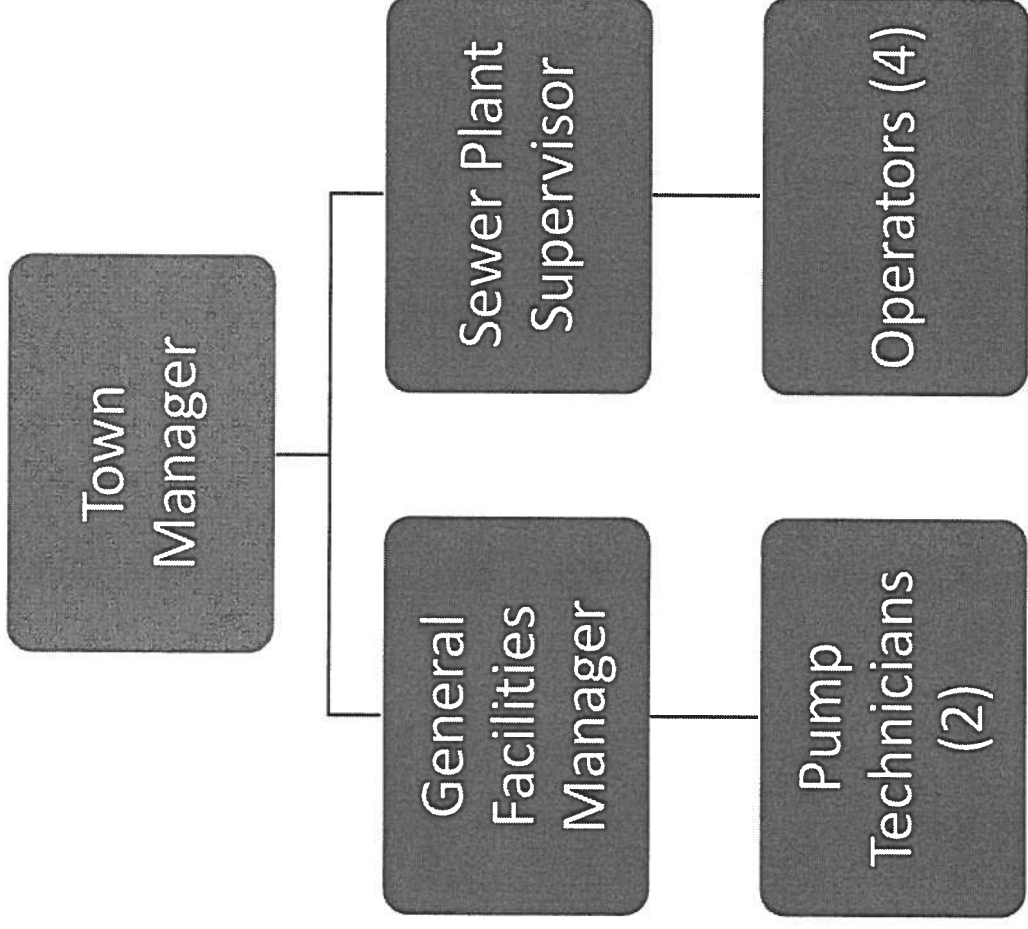


FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	2.1.21 PROJECTION	4.1.21 PROJECTION
Revenue Detail									
WATER & SEWER									
501	15010	0001	Interest Earned - Bank Deposits				240	250	240
501	16001	0001	Water Connections	5,350	13,200	12,975	13,325	15,050	13,325
501	16001	0002	Water Usage Charges	354,027	342,700	280,013	348,750	389,855	396,595
501	16001	0003	Sewer Usage Charges	895,131	851,541	721,252	1,046,250	955,350	989,020
501	16001	0004	Reconnection Fees	3,170	3,150	3,525	4,200	3,200	3,200
501	16001	0005	Administrative Fee	1,325	1,220	1,310	-	-	-
501	16001	0006	Sewer Connections	16,990	41,400	48,875	80,650	64,000	64,000
501	18990	0001	Miscellaneous			308	-	-	-
501	18990	0002	Essex County Share	155,078	153,346	16,409	167,000	155,000	155,000
501	41040	0001	G.O. Bond 2020b				528,500	-	-
501	90000	0000	New ACCT Fees				-	-	-
Total Water & Sewer Revenue				1,431,071	1,406,557	1,084,667	2,188,915	1,582,705	1,621,380
Transfers									
501	41050	0001	Transfer from General Fund	305,875	458,788	370,000	320,000	300,000	415,340
501	41050	0502	Transfer from W&S Reserve	-	100,000				
Total Transfers				305,875	558,788	370,000	320,000	300,000	415,340
Total Revenue Water & Sewer				1,736,946	1,965,345	1,454,667	2,508,915	1,882,705	2,036,720

Water and Sewer Department

8 Total Employees



General Services

90% Sewer / 10% Water

Position Title or Description	Category (Dropdown)	For Part-Time or Temp: Hrs/Week x Hourly Rate x 52			Monthly Premium of \$760 x 12 months			Total
		Proposed Salary	Workers' Comp Rate	FICA	VRS (Includes HRIC)	Health Insurance*	Workers' Comp	
Column 2	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 11	Column 12
CHIEF TECHNICIAN	Full-Time	\$ 52,499	2.54%	\$ 4,016	\$ 4,567	\$ 9,120	\$ 1,333	\$71,535
CHIEF TECHNICIAN	Overtime	\$ 9,200		\$ 704	\$ -		\$ -	\$9,904
TECHNICIAN / MECHANIC	Full-Time	\$ 45,864	2.54%	\$ 3,509	\$ 3,990	\$ 9,120	\$ 1,165	\$63,648
TECHNICIAN / MECHANIC	Overtime	\$ 10,751		\$ 822	\$ -		\$ -	\$11,573
TECHNICIAN / MECHANIC	Full-Time	\$ 32,968	2.54%	\$ 2,522	\$ 2,868	\$ 9,120	\$ 837	\$48,315
TECHNICIAN / MECHANIC	Overtime	\$ 7,039		\$ 538	\$ -		\$ -	\$7,577
Totals		\$ 158,321		\$ 12,111	\$ 11,425	\$ 27,360	\$ 3,335	\$212,552

Water & Sewer

95% WWTP / 5% Water

Position Title or Description	Category (Dropdown)	For Part-Time or Temp: Hrs/Week x Hourly Rate x 52			VRS (Includes HRIC)	Health Insurance *	Workers' Comp	Total
		Proposed Salary	Workers' Comp Rate	FICA				
Column 2	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 11	Column 12
CLASS 1 OPERATOR	Full-Time	\$ 54,163	2.04%	\$ 4,143	\$ 4,712	\$ 9,120	\$ 1,105	\$73,243
CLASS 1 OPERATOR	Overtime	\$ 4,690		\$ 359	\$ -		\$ -	\$5,049
CLASS 1 OPERATOR	Full-Time	\$ 54,184	2.04%	\$ 4,145	\$ 4,714	\$ 9,120	\$ 1,105	\$73,268
CLASS 1 OPERATOR	Overtime	\$ 4,690		\$ 359	\$ -		\$ -	\$5,049
CLASS 4 OPERATOR	Full-Time	\$ 32,843	2.04%	\$ 2,513	\$ 2,857	\$ 9,120	\$ 670	\$48,003
CLASS 4 OPERATOR	Overtime	\$ 1,895		\$ 145	\$ -		\$ -	\$2,040
CLASS 4 OPERATOR	Full-Time	\$ 39,021	2.04%	\$ 2,985	\$ 3,395	\$ 9,120	\$ 796	\$55,317
CLASS 4 OPERATOR	Overtime	\$ 6,388		\$ 489	\$ -		\$ -	\$6,877
CLASS 4 OPERATOR	Full-Time	\$ 32,843	2.04%	\$ 2,513	\$ 2,857	\$ 9,120	\$ 670	\$48,003
CLASS 4 OPERATOR	Overtime	\$ 1,895		\$ 145	\$ -		\$ -	\$2,040
CLASS 4 OPERATOR	Full-Time	\$ -	2.04%	\$ -	\$ -	\$ -	\$ -	\$0
CLASS 4 OPERATOR	Overtime	\$ -		\$ -	\$ -		\$ -	\$0
Totals		\$ 232,612		\$ 17,796	\$ 18,535	\$ 45,600	\$ 4,346	\$318,889

A	B	C	D	E	F	G	H	I	J	M	N
FUND	DEPT	WATER & SEWER FUND EXPENSES									
CODE	CODE	OBJECT	ACCOUNT	FY18	FY19	FY20	FY21	FY22	FY22	DETAIL	
501	45000		DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	COST	EXPENDITURE DETAIL
				TOTAL	1,726,035	1,937,246	1,843,969	2,659,339	2,153,328	2,036,720	
5											
6			PERSONNEL SUB-TOTAL	522,060	520,488	528,299	683,410	641,038	653,102		
7			1152 SALARIES - SEWER					153,354	155,245		
8			Overtime - Sewer					25,495	26,007		
9			1153 SALARIES - WATER					60,057	61,625		
10			Overtime - Water					6,937	7,080		
11			1155 SALARIES - WASTEWATER PLANT					220,985	225,430		
12			Overtime - WasteWater Plant					18,580	18,955		
13			2100 FICA					29,910	30,512		
14			2210 VRS					29,960	30,562		
15			2300 MEDICAL INSURANCE					72,960	74,426		
16			2700 WORKER'S COMPENSATION					22,800	23,258		
17											
18			OPERATIONS SUB-TOTAL	357,203	617,690	495,288	1,097,679	556,290	556,290		
19			3140 ENGINEERING					40,000	40,000		
20			CONTRACT / PROFESSIONAL SERVICES	15,968	35,037	28,982	40,000	45,000	45,000		
21											
22											
23			3500 PRINTING	89	500	1,484	500	750	750		
24			5114 ELECTRIC - WATER PUMPING	16,851	18,365	16,307	20,400	20,810	20,810		
25			5115 ELECTRIC - WASTEWATER PLANT	118,706	139,732	132,638	156,015	145,000	145,000		
26			5116 ELECTRIC - SEWER PUMPING	18,987	26,746	21,849	24,777	25,275	25,275		
27			5210 POSTAGE	1,766	2,400	2,727	3,500	3,500	3,500		
28			5230 TELEPHONE	9,369	9,747	7,205	6,000	8,000	8,000		
29			5820 MISC. OTHER	34,653	41,004	38,557	42,000	2,000	2,000		
31			6025 SUPPLIES & REPAIRS - SEWER PUMP STATIONS	22,935	42,000	22,048	19,707	30,000	30,000		
32			6026 SUPPLIES & REPAIRS - WATER WELLS	4,882	5,854	7,714	6,000	10,000	10,000		
33			6027 METERS	738	1,536	926	2,400	2,400	2,400		
34			6028 SUPPLIES - WASTEWATER PLANT	103,094	120,000	109,741	147,555	147,555	147,555		
35			6029 SUPPLIES & REPAIRS - SEWER LINES	375	1,119	1,261	1,500	3,000	3,000		
36			6030 SUPPLIES & REPAIRS - WATER LINES	6,297	7,800	6,664	7,975	13,000	13,000		
37			6031 SUPPLIES - REHAB	1,893	165,000	96,470	618,500	60,000	60,000		
38											
39	501	45000	CAPITAL SUB-TOTAL	100,000	54,000	71,862	92,650	100,000	87,680		
40			8100 CAPITAL OUTLAY	100,000	54,000	71,862	92,650	100,000	87,680		
41											
42											
43											
44											
45	501	95000	DEBT SERVICE SUB-TOTAL	746,772	745,068	748,520	785,600	856,000	739,648		
46			9107 VRA - PRINCIPAL	507,743	509,000	527,743	528,500	547,750	406,732		
47											
48			9108 VRA - INTEREST	100,957	99,000	81,663	98,000	56,840	31,506		
49											

ROB MANGRUM CONSULTING
 SOLID THEN GETS PRESSED INTO "CAKE" OR BRICKS
 VA PENNSULAS PSA HAULS SLUDGE TO K&Q LANDFILL

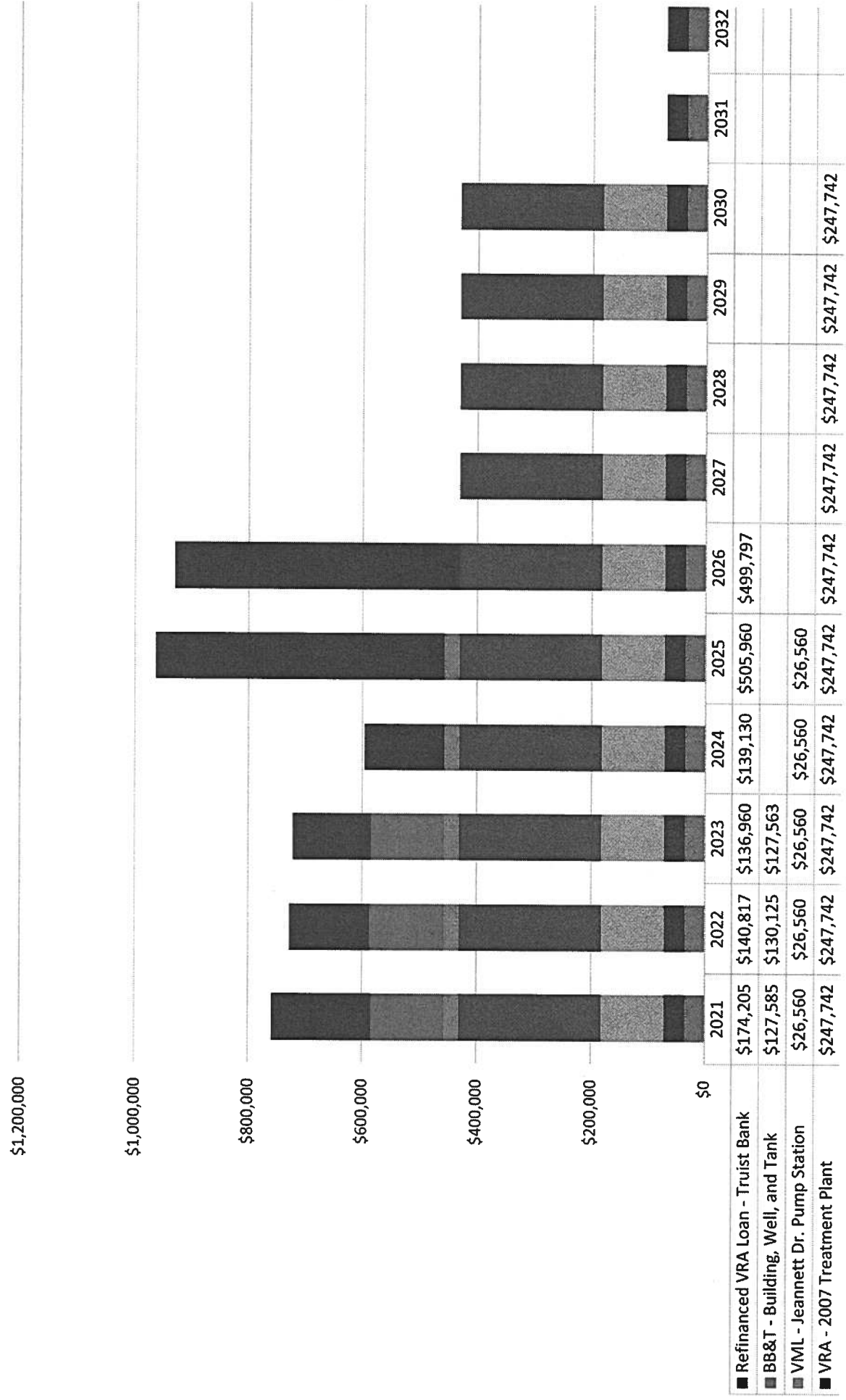
3 WATER WELLS
 15 PUMP STATIONS
 REPAIRS TO PUMP STATIONS
 WATER WELL CLOXOX AND REPAIRS
 REPLACEMENT FUNDING
 LAB SUPPLIES, LAB TESTING, WWTP EQUIPMENT
 PARTS NEEDED FOR SEWER LINES
 UNPLANNED EXPENDITURES AND PROJECTS W&S

MONITORING WELL FOR DEQ TO AQUAFOR
 SCADA REPLACEMENTS / UPGRADES LOANS
 DISSOLVED OXYGEN and ORP PROBES
 REPLACE WASTE FLOW METER EAST SIDE OF WWTP

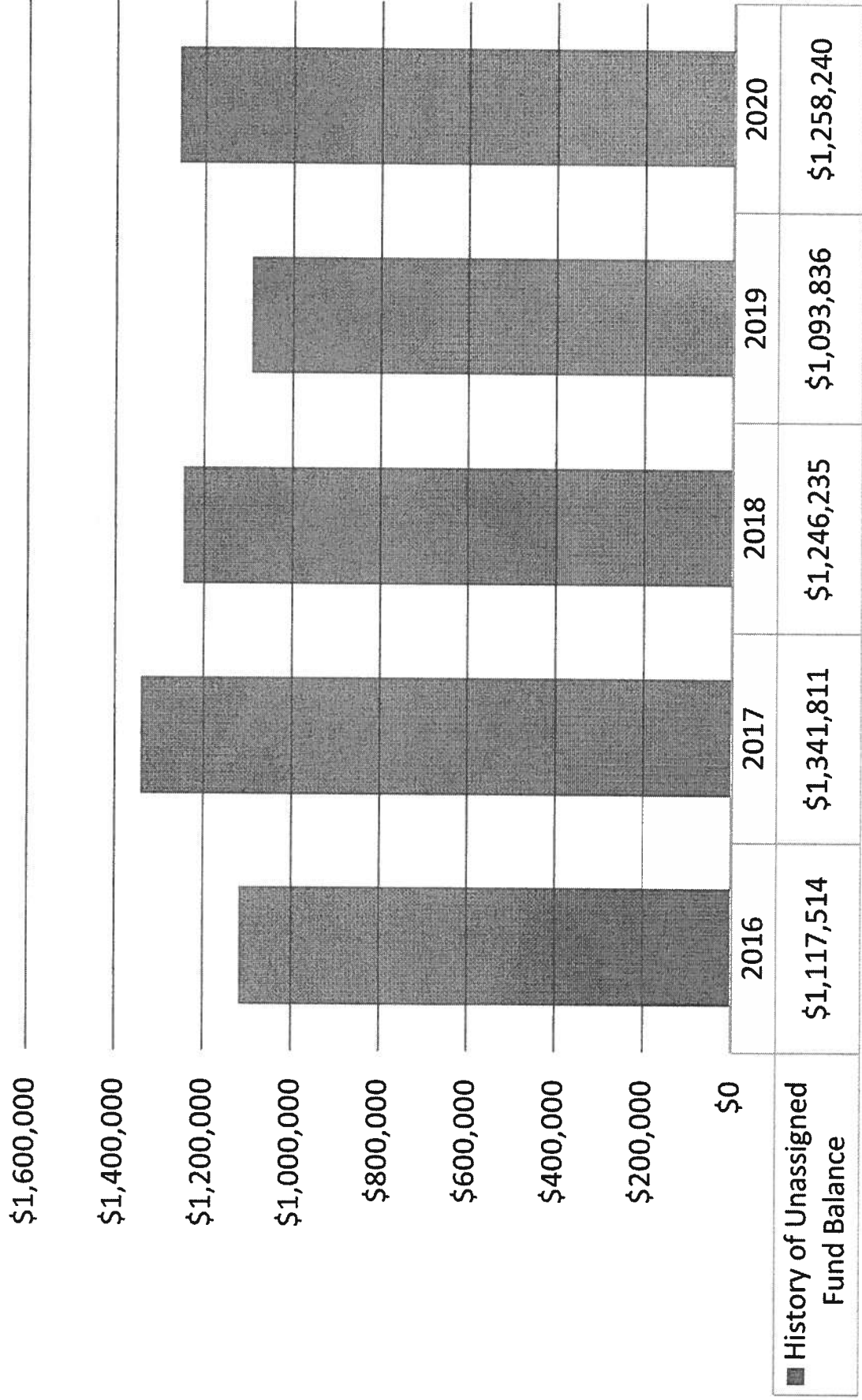
REFINANCED 2000 VRA LOAN w/ TRUIST (BB&T / SUNTRUST)
 2007 WWTP 2 PAYMENTS A YEAR
 247,750
 31,506
 2007 WWTP 0% INTEREST NO PAYMENTS

	A	B	C	D	E	F	G	H	I	J	M	N
50			9111	VML - PRINCIPAL	75,000	75,000	80,000	95,000	136,835	136,835	26,000	JEANETTE DR. PUMP STATION ONCE A YEAR VML PAYMENT
51											110,835	2010 WWTP SIGNATURE BANK 2 PRINCIPAL PAYMENTS
52			9112	VML - INTEREST	42,556	42,000	37,755	42,000	22,545	22,545	1,200	JEANETTE DR. PUMP STATION MONTHLY VML PAYMENTS
53											21,345	2010 WWTP SIGNATURE BANK 2 INTEREST PAYMENTS
54			9113	BB&T - PRINCIPAL	17,897	18,000	19,524	20,000	19,525	19,525	19,525	TOWN HALL LOAN REFINANCED INTO WELL & TANK LOAN
55			9114	BB&T - INTEREST	2,619	2,068	1,835	2,100	1,035	1,035	1,035	TOWN HALL LOAN REFINANCED INTO WELL & TANK LOAN
56				SURPLUS RESERVE					0	50,000		SURPLUS ASIDE FOR FUTURE
57				HOSKINS CREEK LOANS					71,470	71,470		ESSEX BANK AND BLUE RIDGE BANK LOANS SEWER LINE WORK

[illegible]

TAPPAHANNOCK W&S DEBT SCHEDULE POST-VRA REFINANCE

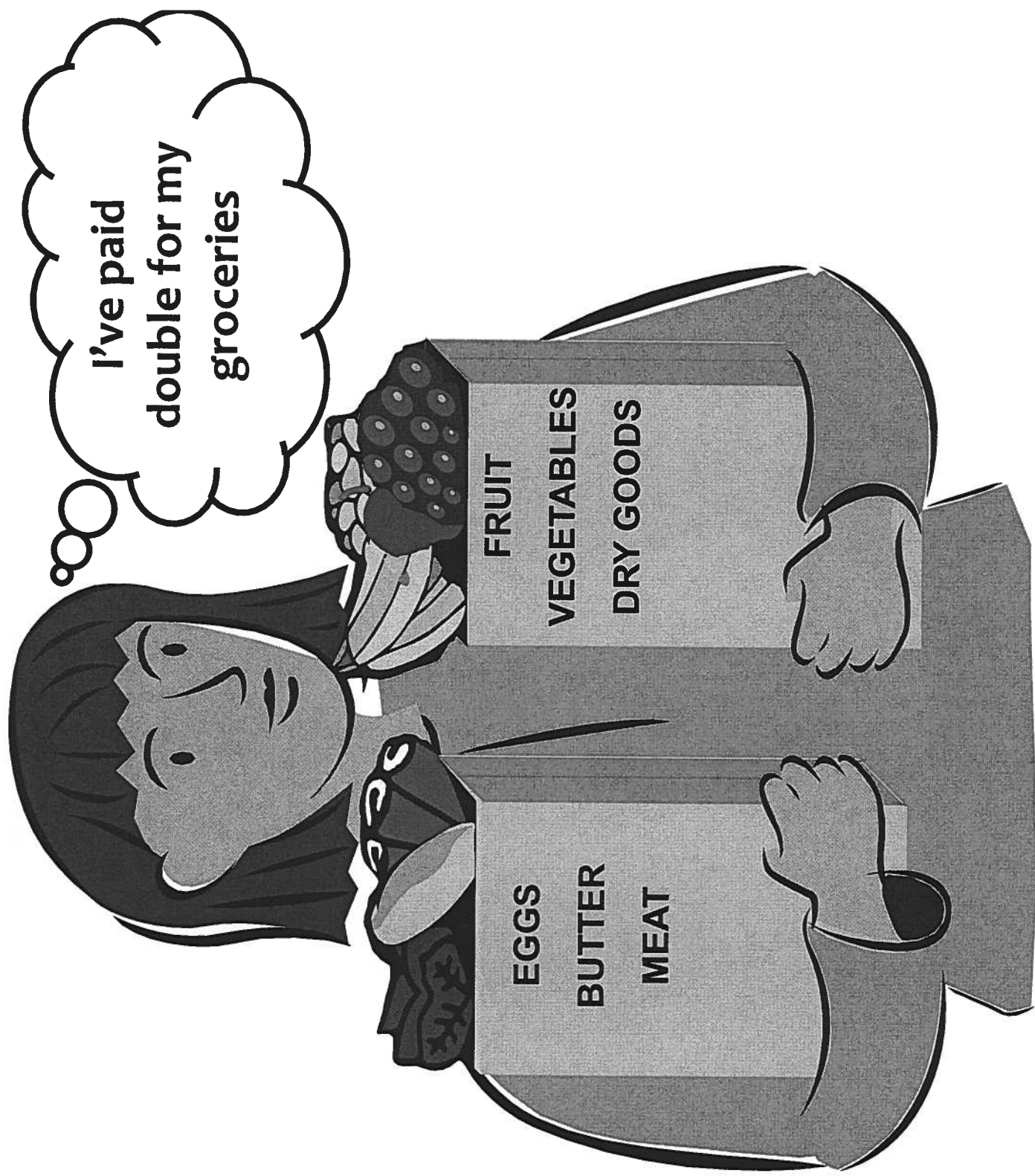
Unassigned Fund Balance History As of June 30 2020

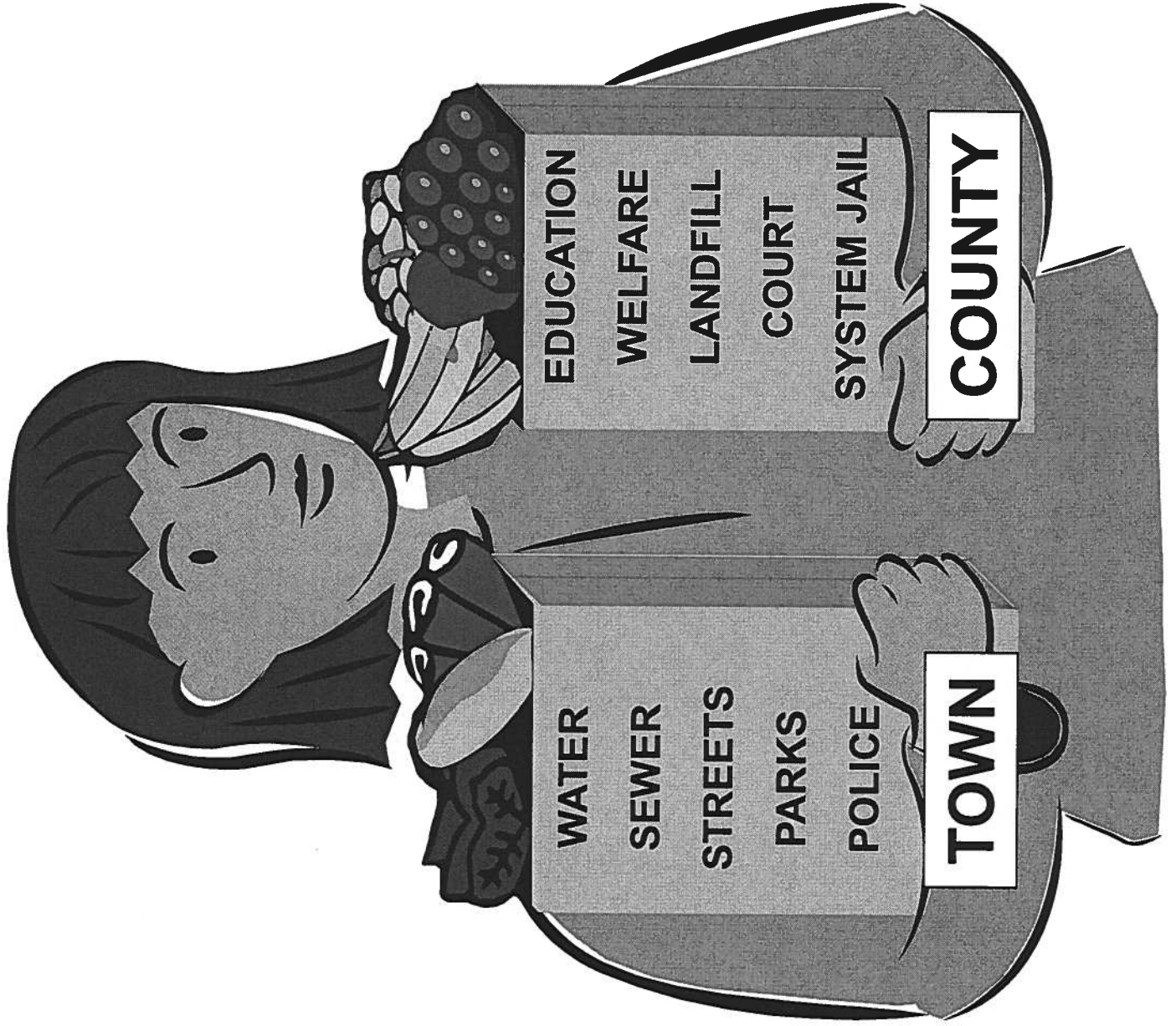


Community Comparisons FY'21

Community	UVA Population Estimate July 1, 2018	FY19 R.E. Tax	FY19 P.P. Tax	FY19 M.&T. Rate	Meals Tax %	Hotel Tax %	Cigarette Tax Per Pack*	Trash Residential Monthly Rate	Residential Weekly Pick-Up Rate	Contracted Service
Tappahannock	2,397	\$0.10	\$1.25	\$0.20	4%	2%	\$0.15	\$5.00	2	No
Ashland	7,840	\$0.10	\$0.77	\$0.77	6%	8%	\$0.22	\$ -	1	Yes
Colonial Beach	3,587	\$0.80	\$3.20	\$3.20	5%	5%	\$0.30	\$ -	1	No
Kilmarnock	1,418	\$0.094	\$0.16	\$0.16	5%	8%	\$0.30	N/A	N/A	N/A
Warsaw	1,489	\$0.16	\$0.60	\$0.60	5%	5%	\$0.25	\$ -	2	No
West Point	3,261	\$0.72	\$3.52	\$2.40	4%	0%	\$ -	\$20.00	1	No
Windsor	2,746	\$0.10	\$0.50	\$0.10	6%	0%	\$0.25	\$ -	1	Yes
Cape Charles	1,003	\$0.294	\$2.00	\$1.00	5%	4%	\$ -	\$14.87	1	Yes
Chincoteague	2,879	\$0.07	\$0.85	\$ -	5%	4%	\$ -	N/A	N/A	N/A
Onancock	1,215	\$0.32	\$2.00	\$ -	5%	5%	\$ -	\$4.00	1	Yes
Smithfield	8,441	\$0.16	\$1.00	\$0.357	6.25%	6%	\$0.35	\$ -	1	Yes

Foot Note (1): Community does not bill for trash pick-up, service is included in tax rate





WATER

SEWER

STREETS

PARKS

POLICE

TOWN

EDUCATION

WELFARE

LANDFILL

COURT

SYSTEM JAIL

COUNTY

FEE SUMMARY SHEET

REFUSE AND GARBAGE PICKUP

Description	Current Rate	Rate Increase	New Rate July 1, 2021
Residence Twice Weekly Pickup	\$5.00 – Monthly	\$7.00 – Monthly	\$12.00 – Monthly
Commercial Twice Weekly Pickup	\$10.00 – Monthly	\$15.00 – Monthly	\$25.00 – Monthly
Dumpster Twice Weekly Pickup	\$20.00 - Monthly	\$25.00 – Monthly	\$45.00 – Monthly
Extra Pickup – Residential or Commercial	\$5.00 per pickup	\$20.00 per pickup	\$25.00 per pickup Residential or Commercial
Brush or Miscellaneous Items Pickup	\$10.00 ½ load or \$20.00 full load	\$15.00 ½ load or \$30.00 full load	\$25.00 ½ load or \$50.00 full load
Dumpster Purchase and Process Fee	N/A	N/A	\$250.00 one- time fee per purchase of any size dumpster

PERMIT FEES

Description	Current Rate	Rate Increase	New Rate July 1, 2021
Basic Zoning Permits	\$10.00	\$40.00	\$50.00
Minor Site Plans	\$50.00	No Increase	\$50.00
Major Site Plans *Existing Development	\$250.00	No Increase	\$250.00
Major Site Plans *New Development	\$500.00	No Increase	\$500.00
Subdivisions - Minor	\$50.00	\$200.00	\$250.00
Subdivisions – Major	\$100.00	\$400.00	\$500.00
Sign Permits – Single 32 square feet or less	\$10.00	\$40.00	\$50.00
Sign Permits – Multiple Large 32 square feet or more	\$50.00	\$50.00	\$100.00
Amendment to Zoning Text	\$50.00 plus associated costs	No Increase	\$50.00 plus associated costs
Variance	\$50.00 plus associated costs	No Increase	\$50.00 plus associated costs
Special Exception	\$50.00 plus associated costs	No Increase	\$50.00 plus associated costs

FEE SUMMARY SHEET

MISCELLANEOUS

Description	Current Rate	Rate Increase	New Rate July 1, 2021
Dog Tags	Males - \$5.00	No Increase	Males -\$5.00
Dog Tags	Females (Fixed) \$5.00	No Increase	Females - \$5.00
Dog Tags	Females (Not fixed) \$8.00	No Increase	Females -\$8.00
Water Reconnection Fee	\$30.00	No Increase	\$30.00
DMV Stop Fees	\$25.00	No Increase	\$25.00
Parking Tickets	\$10.00	\$20.00	\$30.00
Police Reports	\$5.00	No Increase	\$5.00