

Town of Tappahannock

Fiscal Year 2024-2025 Budget



Prepared by Tappahannock Town Hall Staff

TAPPAHANNOCK FY25 BUDGET

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Town Manager

Eric Pollitt

Town Treasurer

Faye D. Johnson

Town Clerk

Patsy Scates

Chief of Police

James G. Ashworth Jr.

Town Attorney

Diane M. Lank

Mayor

Roy M. Gladding

Town Council

Troy L. Balderson

Katherine B. Carlton

A. Fleet Dillard III

Kenneth A. Gillis

Carolyn Barrett

Anita Latane

TOWN OF TAPPAHANNOCK

P. O. Box 266

Tappahannock, Virginia 22560

(804) 443-3336 Fax (804) 443-1051

www.tappahannock-va.gov

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.

The Town of Tappahannock has several new projects underway. For example, right now the town has two public parks that are currently in the works. Central Park, located in the downtown area, will include a splash pad, pickle ball court, tennis court, public restroom facilities, picnic pavilion, playground area, sitting garden area, grilling area, and a multi-use entertainment structure. Tappahannock acquired waterfront property on Hoskins Creek for direct public access by boat. Hoskins Creek Park will have an ADA accessible kayak launch, boat dock, fuel station, parking availability, public restrooms, storefronts, and a trolley system to transport individuals for other locations within Tappahannock.

In addition to the parks, the Town of Tappahannock also acquired \$261,300 in grant funding for our future industrial park located at 540 Airport Road. This property was utilized as a former Federal Airport that was decommissioned in 1955. Following that, the property was transferred as a donation to the town. Since the acquisition, the 126 acres property has been rented out to local farmers for temporary grain storage. The town has aspired to turn this property into an industrial park for many years and are in the beginning stages of completing this project.

The Town of Tappahannock has many projects underway and are excited for what's to come. Tappahannock continues to be a destination community for travelers and visitors. We are continuing to make progress in many areas in our community. The town continues to seek and employ enhancements to services, facilities, and programs that improve the quality of life for our citizens, both current and future.

Sincerely,

Roy M. Gladding
Mayor of Tappahannock



Town Manager

Eric Pollitt

Town Treasurer

Faye D. Johnson

Town Clerk

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TAPPAHANNOCK COUNCIL-MANAGER

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.

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.

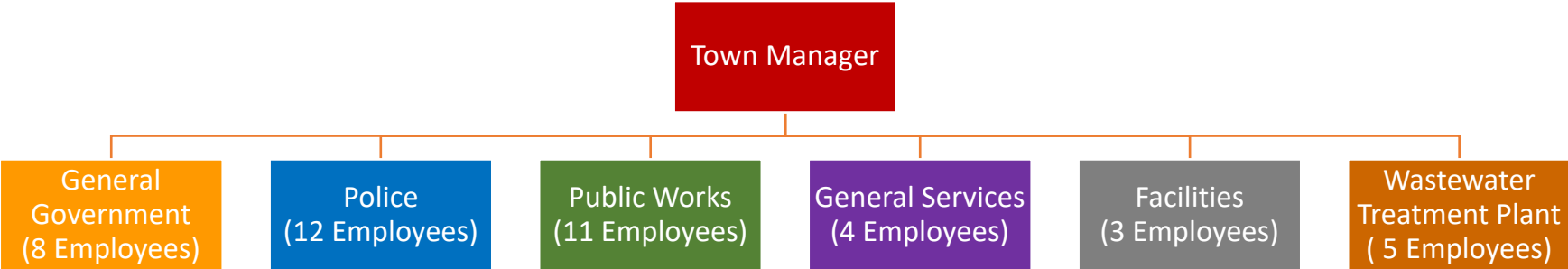
2023 COUNCIL RETREAT SUMMARY

Town Council hosted a retreat in January of 2023. 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 next 3-5 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 2023-2024 Retreat Goals**
 - In January of 2023, Council held a retreat and adopted goals for staff to achieve:
 1. Beautification of Town
 2. Develop town-owned properties
 3. Employee pay and adequate staff for service

4. Create an economic development strategy
5. Enhance revenue
6. Enhance communication on Town actions & projects
7. Address water-sewer infrastructure challenges

TAPPAHANNOCK ORGANIZATIONAL CHART





Town Manager

Eric S. Pollitt

Town Treasurer

Tina F. Brock

Town Clerk

Patsy K. Scates

Acting Chief of Police

Anthony J. "A.J." Panebianco

Town Attorney

Diane M. Lank

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MEMORANDUM

Date: April 8th, 2023

From: Eric Pollitt – Town Manager

To: Mayor & Council

Subject: Fiscal Year 2025 Budget Message

CC: File, Department Heads, Patsy Scates - Clerk

Dear Mayor & Council,

This memorandum is my summary of the FY 2025 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 2025 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 FY25 Budget, totaling \$7,865,889, 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 recommended *General Fund* budget stands at \$ 5,627,155, an increase of 2.16% from FY2024 Budget. This includes transfers of \$211,450 in Capital Projects (4%), and \$142,030 to the *Water & Sewer Fund* (3%).

- The proposed *Water & Sewer Fund* is balanced at \$2,238,734. The largest cost driver for the *Water & Sewer Fund* is its personnel at 41%, paying roughly \$900,000 a year. 81% 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 the 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 it 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 5 largest sources of revenue are: Sales Taxes, Meals Taxes, Lodging Taxes, Business License Taxes, and Bank Stock Taxes. These 5 sources make up approximately 68% of our revenue in FY 2025'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 (28%), Police (22%), Fire & Rescue donations (2%), Public Works (26%), General Services operations (8%), Debt service (7%), Capital Projects Transfers (4%), and lastly *Water & Sewer Fund* Transfers (3%).
- The three largest departments are as follows: General Government costs \$1,556,215, while the Police Department cost \$1,262,415, and Public Works Departments cost \$1,466,470.
- Tappahannock is projected to pay in \$420,235 in Debt Service (7%), transfer \$211,450 in Capital Projects (4%), and transfer \$142,030 to the *Water & Sewer Fund* (3%).

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 over half of the fund's total revenue (58%). Other sources of revenue are water usage (23%) miscellaneous fees (6%), and Transfers (13%).

- Expense – As an enterprise fund with debt obligations, there are 3 categories of expenditures: Personnel (41%), Operations (32%), and Debt Service (25%). A surplus is also planned and budgeted for at 2% of expenses.
- Planned Capital Expenses are made out of the CIP Fund.
- Prior to reaching the (Wastewater 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, and force mains. These stations are located at strategic 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 Policy Initiatives and Projects: Strategic Budgeting

January of 2023, Tappahannock Town Council held a retreat and adopted rank-ordered goals for the next three to five years for staff to achieve. There are 8 major initiatives in the strategic budgeting strategy used to address Council’s 2023 Retreat Goals.

- **Council’s 2023 Retreat Goals**

1. Beautification of the Town (including clean-up of private properties)
2. Develop town-owned properties
3. Employee salaries and hiring the right number of staff and the right people for their positions
4. Economic Development Strategy
5. Enhanced revenues (on-going)
6. Enhanced communications with the public (residents and businesses) about town projects and town actions
7. Water and sewer infrastructure

i. The overall strategies align with Council’s 2023 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 Unassigned 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 biggest long-term goal to build up Fund Balance is to reduce the *General Fund’s* transfer *needed* to balance the *Water & Sewer Fund’s* budget. A detailed use of Unassigned Fund Balance for this year’s budget can be found in the supplemental section.

ii. Council has set priorities that require professional services such as review and update of zoning downtown. With the possibility of new construction in the downtown at the 200

block of Prince Street, Council has asked staff to review current zoning and regulations, modify as needed, and provide a summary of what is granted for development.

- iii. Council has requested outside expertise to assist with creating an economic development strategy for attracting businesses downtown, at Hoskins Creek, and future industrial park. These will require consulting services that specialize in economic development.
- iv. Increase our tourism efforts to promote new attraction such as Central Park, 1710 Tavern, Maltese Brewery, and Fitzgerald's Pub. Joining the regional tourism group of River Realm to increase exposure.
- v. Provide a life insurance benefit for all employees through the Virginia Retirement System (VRS). At a very small cost to the Town, employees will be covered for twice their annual salary. An additional benefit to keep and attract employees.
- vi. General Fund CIP - The recommended CIP for this budget further enhances town-owned properties such as completing construction of Central Park and breaking ground at Hoskins Creek Park. An additional enhancement includes replacing street signs.
- vii. Water-Sewer Fund CIP - The Town fully intends on moving forward with the downtown sewer rehab project using its remaining ARPA funds. The Town is in need of acquiring a new pump truck due to the age and condition of the current one. Staff will be working with CHA Engineers to complete the water system mapping project.

III. Differences Between This Year and Last

- i. New line items by department colored in beige cream are as follows:
 - General Government
 - Life Insurance
 - Long Term Disability
 - Police
 - Life Insurance
 - Long Term Disability
 - Police Equipment
 - Food & Conferences
 - Professional Development Dues
 - Community Policing
 - Public Works
 - Life Insurance
 - Long Term Disability
 - Facility Heating
 - General Services / Unclassified
 - Facility Heating
 - General Fund Transfers and Debt
 - Land Acquisition Repayment
 - Water & Sewer
 - Life Insurance

- Long Term Disability
- Facility Heating
- Pump Truck Repayment - Principal
- Pump Truck Repayment - Interest

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.
- For Real and Personal Property Taxes, these projections are based on the amount we actually collected in years FY23 and FY24.

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 will be collecting more revenue with the proposed rate increases.

Department Head Requests

- 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.

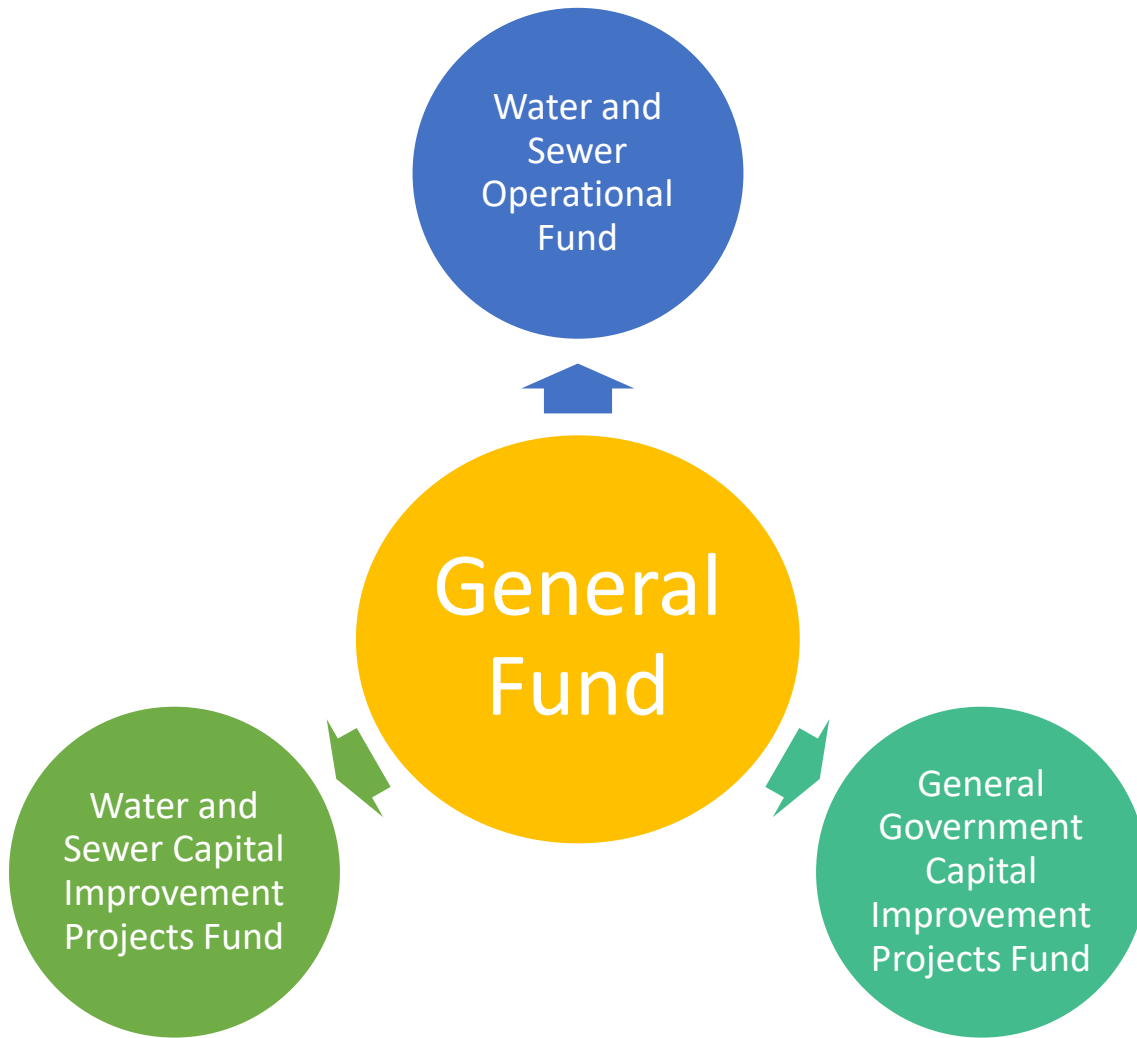
Town Manager Recommendations

- 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 at epollitt@tappahannock-va.gov or schedule an appointment if you have further questions about the budget.





	A	B	C	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	CAPITAL IMPROVEMENTS PLAN	FY2025-29		FY2025 PROPOSED				FY2026 Plan		FY2027 Plan		FY2028 Plan		FY2029 Plan		FY25-29 Total
2		CIP TOTAL BY YEAR		\$4,661,950				\$715,000		\$5,615,000		\$145,000		\$8,105,000		\$19,241,950
3	As of 4/8/2024	FUNDING SOURCE		Cash Operating \$	Fund Savings	Grant	Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	
4	GENERAL GOVERNMENT CAPITAL PROJECTS	Dept Rank	Finance Comm. Rank	\$ 216,450	\$ 1,202,080	\$ 2,265,370	\$ 978,050	\$ 640,000	\$ 75,000	\$ 365,000	\$ 5,250,000	\$ 145,000	\$ -	\$ 105,000	\$ 8,000,000	\$ 19,241,950
5	ADMINISTRATION & ECONOMIC DEVELOPMENT															
6	Street Sign Replacement	1			185,000											185,000
7	Old Airport Industrial Park Development	2				261,000					5,000,000					5,261,000
8	RAISE Grant	3				250,000										250,000
9	New Administration Building 2030 Project														8,000,000	8,000,000
10	PARKS & RECREATION															
11	Central Park Restrooms	1			450,000		-									450,000
12	Central Park Walking Paths	2			40,000			40,000		40,000		40,000				160,000
13	Central Park Smaller Seating Pavilions							300,000								300,000
14	Hoskins Creek Park Phase 1	3			242,580	432,420										675,000
15	Hoskins Creek Park Phase 2	4			284,500	1,321,950	978,050									2,584,500
16	PUBLIC WORKS & FLEET MAINTENANCE															
17	CAPITAL RESERVE CONTRIBUTION	1		136,450				50,000		50,000		50,000		50,000		336,450
18	Work Truck - General Services	2		80,000	-											80,000
19	Backhoe Replacement							250,000								250,000
20	Recycle Truck Replacement										250,000					250,000
21	Mechanic Shop Addition									220,000						220,000
22	POLICE															
23	Body Cameras	1		-					75,000							75,000
24	Patrol Vehicle	2		-						55,000		55,000		55,000		165,000
25	COUNCIL ADOPTED *TBD*	FUNDING SOURCE		Cash Operating \$	Fund Savings	Grant	Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	
26	WATER & SEWER CAPITAL PROJECTS	Dept Rank	Finance Comm. Rank	\$ 111,030	\$ 125,000	\$ 1,653,267	\$ 187,000	\$ 25,000	\$ 4,625,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 3,000,000	\$ 10,682,297
27	SEWER UPGRADES			86,030	-	1,403,267	187,000	-	4,625,000	-	-	-	-	-	-	7,182,297
28	CAPITAL RESERVE CONTRIBUTION	1	1	50,000				50,000		50,000		50,000		50,000		250,000
29	SEWER PLANT															
30	Submersible Mixer			22,000												
31	Dissolved Oxygen Probes			14,030												14,030
32	SEWER LINES AND PUMP STATIONS															
33	Phase 1 Sewer Rehab Project	1				1,403,267										1,403,267
34	Vac / Pump Truck Replacement						187,000									187,000
35	Cross Street Pump Station Generator								125,000							125,000
36	Phase 2 Sewer Rehab Project								4,500,000							4,500,000
37	Marsh St. Rehab and Compressor Station Replacement												703,000			703,000
38	WATER UPGRADES			25,000	125,000	250,000	-	25,000	-	25,000	-	25,000	-	25,000	3,000,000	3,500,000
39	CAPITAL RESERVE CONTRIBUTION	1	1	25,000				25,000		25,000		25,000		25,000		125,000
40	Water System Mapping Project					250,000										250,000
41	Queen St. Water Tank and Well Generator				125,000											125,000
42	Water Line Replacement 2030 Project													3,000,000		3,000,000



FY24 BUDGET

As of: April 8, 2024

	FY22 Actuals	FY23 Council Adopted	FY24 Dept. Request	FY24 Town Manager	FY24 Council Adopted	Column (L - I)	Column (L/I)	FY25 Dept. Request	Column (O - L)	Column (O/L)	FY25 Town Manager
Real Estate	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09			\$0.09			\$0.09
Personal Property	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25			\$1.25			\$1.25
Mobile Homes	\$0.09	\$0.09	\$0.09	\$0.09	\$0.09			\$0.09			\$0.09
Personal Property (Commercial)	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40			\$0.40			\$0.40
Machine & Tools (Commercial)	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40			\$0.40			\$0.40
Residential Monthly (Trash Pick-Up)	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00			\$12.00			\$12.00
Commercial Monthly (Dumpster Pick-Up)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00			\$45.00			\$45.00
Revenues over Expenditures	\$749,785	\$0	(\$32,217)	(\$0)	(\$0)			(\$68,353)			(\$0)

Revenue	7.1.22	2.1.23	4.1.23	(M - J)	(M/J)	2.1.24	(P - M)	(P/M)	4.1.24		
Total Real Estate Taxes	259,353	\$255,915	\$255,915	\$255,915	\$255,915	0	0.00%	255,915	0	0.00%	255,915
Total Personal Property Taxes	193,467	\$230,160	\$207,535	\$207,535	\$207,535	11,755	5.66%	219,290	0	0.00%	219,290
Total Property Tax Penalties & Interest	4,969	\$2,730	\$2,720	\$2,940	\$2,940	0	0.00%	2,940	0	0.00%	2,940
Total Other Local Taxes	3,382,505	\$3,230,600	\$3,600,590	\$3,742,485	\$3,742,485	211,859	5.66%	3,954,344	43,611	1.10%	3,997,955
Total Permits/Fees/Licenses	4,661	\$1,745	\$2,260	\$2,260	\$2,260	340	15.04%	2,600	0	0.00%	2,600
Total Fines & Forfeitures	14,710	\$13,440	\$13,440	\$13,440	\$13,440	28,445	211.64%	41,885	0	0.00%	41,885
Total Revenue Use Money/Property	72,677	\$72,800	\$72,800	\$84,735	\$84,735	27,175	32.07%	111,910	0	0.00%	111,910
Total Charges for Services	239,354	\$211,815	\$237,090	\$239,450	\$239,450	0	0.00%	239,450	0	0.00%	239,450
Total Non-Revenue Sources	-	\$683,895	\$734,960	\$734,960	\$734,960	(445,890)	(60.67%)	289,070	231,700	80.15%	520,770
Total State Revenue	226,962	\$122,170	\$224,320	\$224,320	\$224,320	0	0.00%	224,320	10,120	4.51%	234,440
Total Federal Categorical Aid	\$0	\$0	\$0	\$0	\$0	0	#DIV/0	\$0	0	#DIV/0	\$0
Total Revenue	4,398,658	\$4,825,270	\$5,351,630	\$5,508,040	\$5,508,040	(166,316)	(3.02%)	5,341,724	285,431	5.34%	5,627,155

Expenditures	7.1.22	2.1.23	4.1.23	(M - J)	(M/J)	2.1.24	(P - M)	(P/M)	4.1.24		
GENERAL GOVERNMENT	\$1,007,580	\$1,154,204	\$1,404,626	\$1,411,190	\$1,411,190	105,697	7.49%	\$1,516,887	43,328	2.86%	\$1,560,215
POLICE	\$992,807	\$1,049,018	\$1,081,920	\$1,110,540	\$1,110,540	64,352	5.79%	\$1,174,892	87,523	7.45%	\$1,262,415
FIRE & RESCUE	\$74,336	\$118,790	\$115,935	\$115,935	\$115,935	(15,540)	(13.40%)	\$100,395	0	0.00%	\$100,395
PUBLIC WORKS	\$865,199	\$1,014,832	\$1,010,477	\$1,114,880	\$1,143,055	177,209	15.50%	\$1,320,264	146,207	11.07%	\$1,466,470
GENERAL SERVICES	\$163,328	\$382,096	\$376,898	\$399,180	\$396,005	49,181	12.42%	\$445,187	18,758	4.21%	\$463,945
WATER & SEWER TRANSFER	\$233,830	\$345,000	\$340,295	\$340,295	\$340,295	0	0.00%	\$340,295	(198,265)	(58.26%)	\$142,030
CAPITAL PROJECTS TRANSFER	\$199,810	\$538,820	\$565,400	\$565,400	\$540,400	(430,400)	(79.64%)	\$110,000	101,450	92.23%	\$211,450
DEBT SERVICE	\$111,983	\$222,510	\$488,297	\$450,620	\$450,620	(48,463)	(10.75%)	\$402,157	18,078	4.50%	\$420,235
Total Expenditures	\$3,648,873	\$4,825,270	\$5,383,848	\$5,508,040	\$5,508,040	(97,963)	(1.78%)	\$5,410,077	217,078	4.01%	\$5,627,155

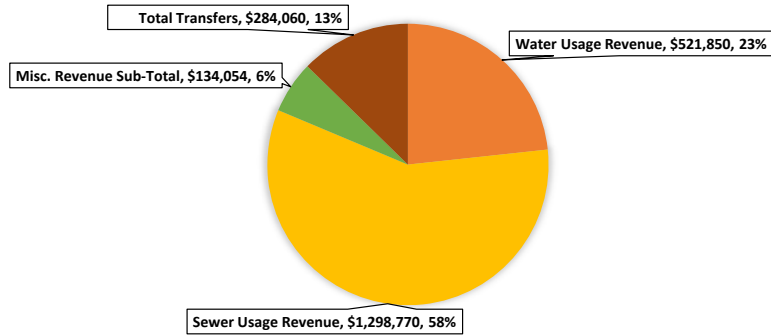


FY24 BUDGET

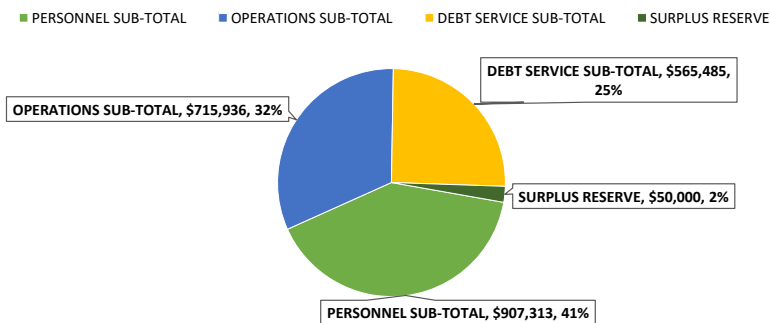
As of: April 8, 2024

	FY22 Actuals	FY23 Council Adopted	FY24 Council Adopted		FY25 Dept. Request			FY25 Town Manager
Water and Sewer Fund					2.1.23			4.1.23
Water In Town per 1,000 gal (Fee \$12.62)	\$4.02	\$4.02	\$4.02		\$4.02	\$0.36	9.00%	\$4.38
Water Out of Town per 1,000 gal (Fee \$20.11)	\$6.03	\$6.03	\$6.03		\$6.03	\$0.54	9.00%	\$6.57
Sewer In Town per 1,000 gal (Fee \$12.62)	\$12.53	\$12.53	\$12.53		\$12.53	\$1.13	9.00%	\$13.66
Sewer Out of Town per 1,000 gal (Fee \$20.11)	\$18.80	\$18.80	\$18.80		\$18.80	\$1.69	9.00%	\$20.49
				(P - N)		(S - P)	(S - P)	
Water Usage Revenue	\$428,890	\$447,165	\$463,850	4,639	\$468,489	53,362	11.39%	\$521,850
Sewer Usage Revenue	\$1,015,191	\$1,092,520	\$1,169,655	11,697	\$1,181,352	117,418	9.94%	\$1,298,770
Misc. Revenue Sub-Total	\$487,811	\$143,145	\$141,930	(7,923)	\$134,007	47	0.04%	\$134,054
Total Transfers	\$233,830	\$345,000	\$340,295	0	\$340,295	(56,235)	-16.53%	\$284,060
Total Revenue Water & Sewer	\$2,165,722	\$2,027,830	\$2,115,730	8,412	\$2,124,142	114,592	5.39%	\$2,238,734
Revenues over Expenditures	\$308,772	\$0	\$0		-\$137,819			\$0
PERSONNEL SUB-TOTAL	\$628,699	\$700,103	\$797,755	115,852	\$913,607	(6,295)	-0.69%	\$907,313
OPERATIONS SUB-TOTAL	\$488,603	\$628,227	\$672,395	19,126	\$691,521	24,415	3.53%	\$715,936
DEBT SERVICE SUB-TOTAL	\$689,648	\$649,500	\$595,580	11,252	\$606,832	(41,347)	-6.81%	\$565,485
SURPLUS RESERVE	\$50,000	\$50,000	\$50,000	0	\$50,000	0	0.00%	\$50,000
WATER & SEWER FUND EXPENSES	\$1,856,950	\$2,027,830	\$2,115,730	146,230	\$2,261,960	(23,227)	-1.03%	\$2,238,734

WATER AND SEWER FUND REVENUE



Water and Sewer Fund Expenditures





FY25 BUDGET

As of: April 8, 2024

FY23
COUNCIL
ADOPTED

FY24
COUNCIL
ADOPTED

FY25
Dept
Request

FY25
Town
Manager

		FY23 COUNCIL ADOPTED	FY24 COUNCIL ADOPTED	FY25 Dept Request	FY25 Town Manager
	Cemetery Fund				
801-41050-0103	Use of Cemetery Fund Balance/Reserve	\$5,000	\$5,000	\$5,000	\$5,000
801-18990-0006	Sale of Lots	\$6,000	\$11,250	\$11,250	\$11,250
801-15010-0001	Interest	\$500	\$5,300	\$5,500	\$5,500
	CEMETERY REVENUE	\$11,500	\$21,550	\$21,750	\$21,750
	Revenues over Expenditures	\$0	\$0		
801-43400-3150	Legal & Recording of Deeds	\$800	\$850	\$850	\$850
801-43400-3350	Grounds Maintenance (Grass/Escapes)	\$10,200	\$15,200	\$15,200	\$15,200
801-43400-5117	Lights	\$500	\$300	\$300	\$300
801-43400-6007	Repair Maintenance	\$0	\$5,200	\$5,200	\$5,200
801-43400-8101	Purchase of Lots	\$0	\$0	\$200	\$200
	CEMETERY FUND EXPENSES	\$11,500	\$21,550	\$21,750	\$21,750

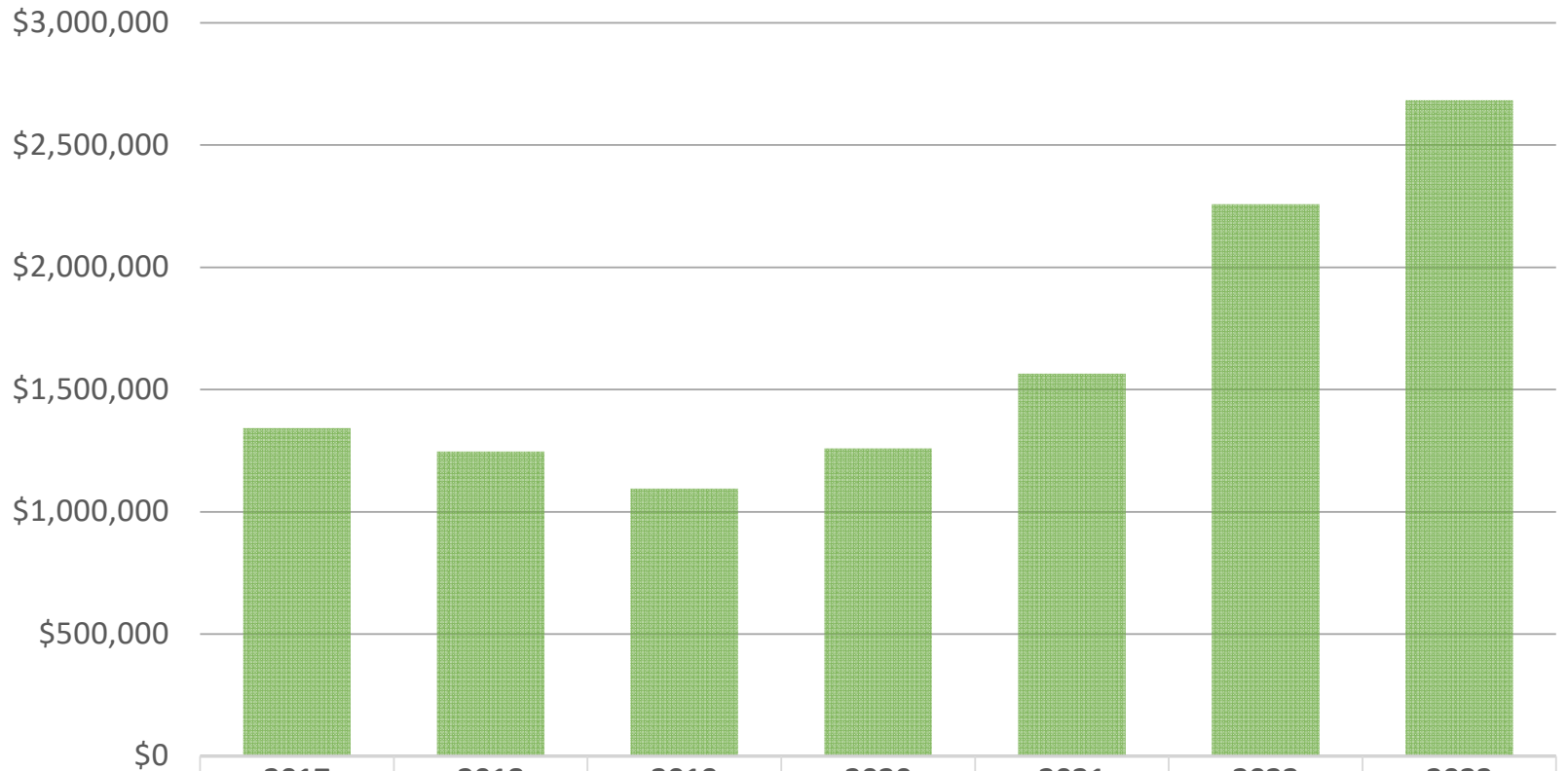
2023-2024 FEE SUMMARY SHEET

REFUSE AND GARBAGE PICK UP FEES	
Description	Rate as of July 1, 2023
Residence Twice Weekly Pickup	\$12.00 - Monthly
Commerical Twice Weekly Pickup	\$25.00 - Monthly
Dumpster Twice Weekly Pickup	\$45.00 - Monthly
Extra Pickup - Residential or Commerical	\$25.00 per pickup Residential or Commerical
Brush or Miscellaneous Items Pickup	\$25.00 1/2 load or \$50.00 full load
Dumpster Purchase and Process Fee	\$250.00 one-time fee per purchase of any size dumpster

PERMIT FEES	
Description	Rate as of July 1, 2023
Basic Zoning Permits	\$50.00
Minor Site Plans	\$50.00
Major Site Plans *New Development	\$250.00
Subdivisions - Minor	\$500.00
Subdivisions - Major	\$250.00
Sign Permits - Single 32 square feet or less	\$500.00
Sign Permits - Multiple Large 32 square feet or more	\$100.00
Amendment to Zoning Text	\$50.00 plus associated costs
Variance	\$50.00 plus associated costs
Special Exception	\$50.00 plus associated costs

MISCELLANEOUS	
Description	Rate as of July 1, 2023
Dog Tags	Males - \$5.00
Dog Tags	Females - \$5.00
Dog Tags	Females - \$8.00
Water Reconnection Fee	\$30.00
DMV Stop Fees	\$25.00
Parking Tickets	\$30.00
Police Reports	\$5.00

Unassigned Fund Balance History As of June 30 2023



■ History of Unassigned Fund Balance

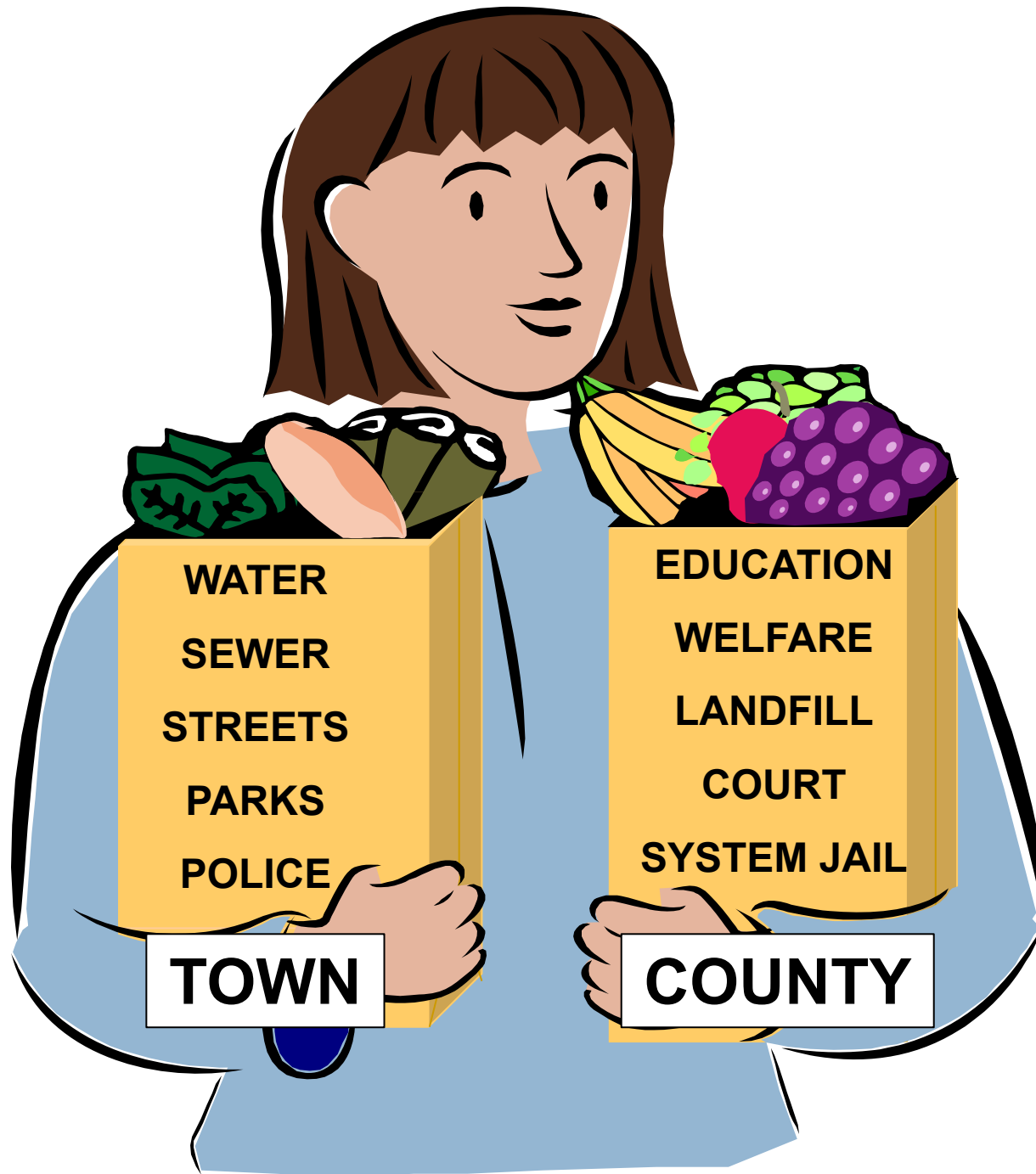
2017	2018	2019	2020	2021	2022	2023
\$1,341,811	\$1,246,235	\$1,093,836	\$1,258,240	\$1,565,075	\$2,258,385	\$2,684,387



I've paid
double for my
groceries

EGGS
BUTTER
MEAT

FRUIT
VEGETABLES
DRY GOODS



WATER
SEWER
STREETS
PARKS
POLICE

TOWN

EDUCATION
WELFARE
LANDFILL
COURT
SYSTEM JAIL

COUNTY