

# **Town of Tappahannock**

## **Fiscal Year 2022-2023 Budget**



Prepared by Tappahannock Town Hall Staff

# TAPPAHANNOCK FY23 BUDGET

## Table of Contents

---

### **A. COMMUNITY OVERVIEW**

- Mayor's Message

### **B. ORGINIZATIONAL OVERVIEW**

- Council-Manager Government
- Organizational Roles
- 2022 Council Retreat Summary
- Budget Calendar

### **C. TOWN MANAGER MESSAGE**

- I. Tappahannock Funds Overview
- II. Major Operational Initiatives and Projects
- III. Differences Between this Year and Last
- IV. Method of Budget Development

### **D. CAPITAL IMPROVEMENT PLAN**

- Finance Committee CIP Overview
- CIP Summary
- FY 23-27 CIP

### **E. GENERAL FUND**

- 1 – Fund Summary Page
  - Expense Summary
- 2 - Revenues
- 3 – General Government
- 4 - Police
- 5 – Fire & Rescue
- 6 – Department of Public Works
- 7– Unclassified

### **F. WATER & SEWER FUND**

- 8 - Water & Sewer Fund Summary
- 9 - Revenues
- 10 - Expense Budget

### **G. SUPPLEMENTAL**

- 11 - Debt Schedule Charts
- 12 - Fund Balance History
- 13 - Community Comparison Data
- 14 - Paying Double for Groceries
- 15– Fees Summary Sheet



*Town Manager*  
Eric Pollitt

*Town Treasurer*  
Faye D. Johnson

*Town Clerk*  
Patsy K. Scates

*Chief of Police*  
James G. Ashworth Jr.

*Town Attorney*  
Diane M. Lank

## TOWN OF TAPPAHANNOCK

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

*Mayor*  
Roy M. Gladding

*Town Council*  
Troy L. Balderson  
Katherine B. Carlton  
A. Fleet Dillard III  
Kenneth A. Gillis  
Marcia W. Jenkins  
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



*Town Manager*  
Eric Pollitt

*Town Treasurer*  
Faye D. Johnson

*Town Clerk*  
Patay K. Scates

*Chief of Police*  
James G. Asakworth Jr.

*Town Attorney*  
Diane M. Lane

## TOWN OF TAPPAHANNOCK

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

*Mayor*  
Roy M. Gladding

*Town Council*  
Troy L. Balderson  
Katherine B. Carlton  
A. Fleet Dillard III  
Kenneth A. Gillis  
Marcia W. Jenkins  
Anita J. Latane

## TAPPAHANNOCK COUNCIL

### ORGANIZATIONAL OVERVIEW

- **Council-Manager Government**

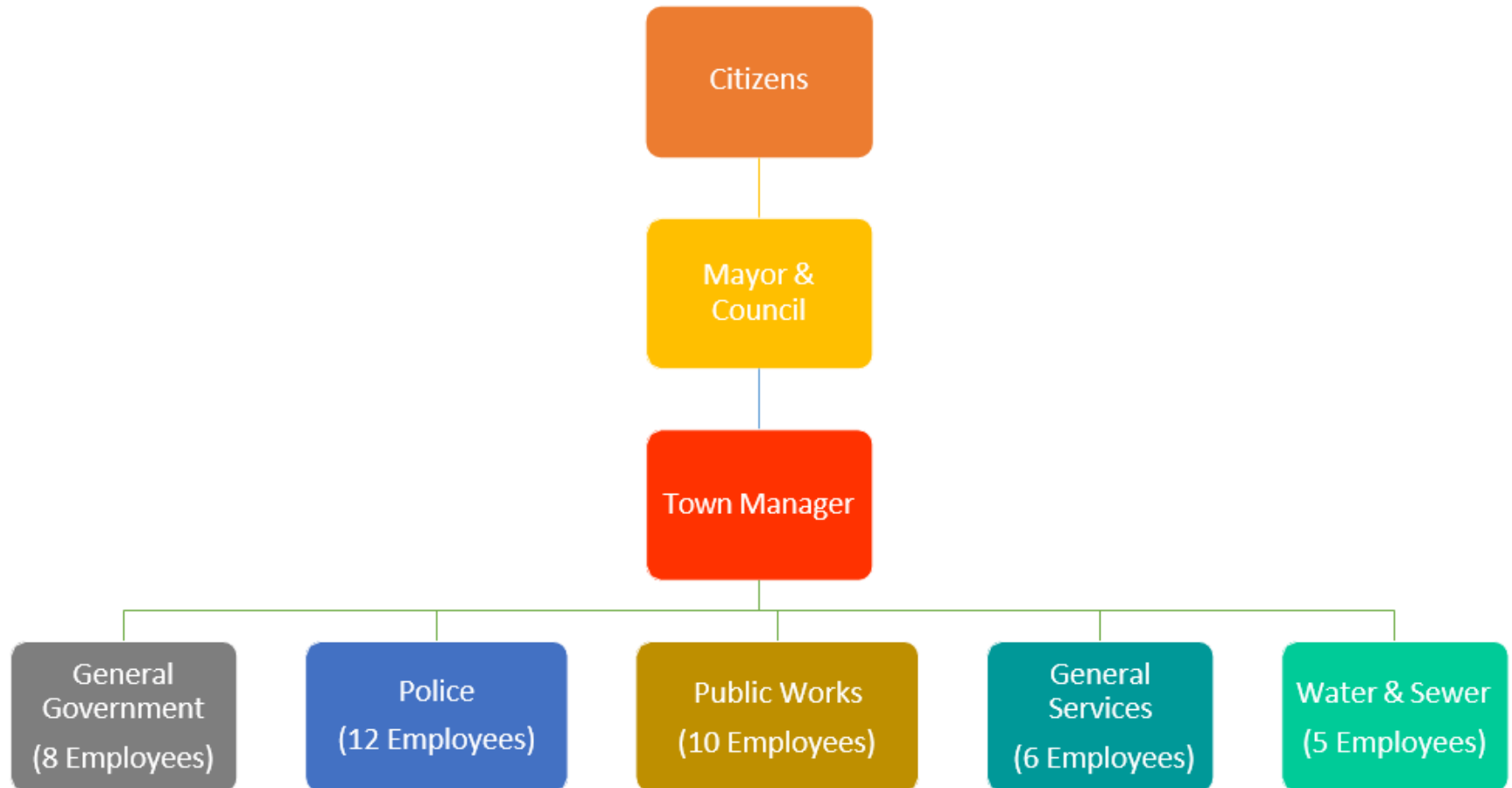
- Council-manager government combines the strong political leadership (values) of elected officials with the strong professional managerial experience of an appointed manager.
- All power and authority to set policy rests with an elected governing body, which includes a mayor or chairperson and members 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

# 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



# FY23 BUDGET CALENDAR

HOLIDAY

COUNCIL MEETING

STAFF DEADLINES

FINANCE COMM

DAY	DATE	DESCRIPTION	TIME/LOCATION	Su	M	T	W	Th	F	Sa
Dec-2021										
Fri	Dec 3	Town Manager sends out CIP Requests to Department Heads	9:30 am; Conf. Room				1	2	3	4
Mon	Dec 10	Non-Profits Notified about FY 2023 Submissions	Letter / Email	5	6	7	8	9	10	11
Mon	Dec 13	Council Meeting - Council Adopts Preliminary Budget Calendar	7:00 pm; Town Hall	12	13	14	15	16	17	18
				19	20	21	22	23	24	25
				26	27	28	29	30	31	
Jan-2022										
Mon	Jan 3	Non-Profits Notified about FY 2022 Submissions	Letter / Email							1
Mon	Jan 10	Council - Revenue Projections	7:00 pm; Town Hall	2	3	4	5	6	7	8
Mon	Jan 10	Council Regular Meeting	7:00 pm; Town Hall	9	10	11	12	13	14	15
Mon	Jan 14	Department Heads Submit CIP Requests to Update 5 Year CIP	Letter / Email	16	17	18	19	20	21	22
Wed	Jan 27	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Town Hall	23	24	25	26	27	28	29
		Develop comprehensive list of dept. Head Requests for Review		30	31					
Feb-2022										
Mon	Feb 7	FY22 Operating Budget Kick-Off - Dept. Heads Receive Budget	Budget Packet Email			1	2	3	4	5
Wed	Feb 9	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Conf. Room	6	7	8	9	10	11	12
		Invites Dept. Heads to Discuss Requests and Answer Questions		13	14	15	16	17	18	19
Mon	Feb 14	Council Regular Meeting	7:00 pm; Town Hall	20	21	22	23	24	25	26
Wed	Feb 23	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Conf. Room	27	28					
		Invites Dept. Heads to Discuss Requests and Answer Questions								
Mar-2022										
Wed	Mar 9	Finance Committee Work Session/Meeting - CIP Review	2:00 pm; Conf. Room			1	2	3	4	5
		Invites Dept. Heads to Discuss Requests and Answer Questions		6	7	8	9	10	11	12
Mon	Mar 14	Council Regular Meeting	7:00 pm; Town Hall	13	14	15	16	17	18	19
	Mar 22-31	Council 2 by 2s Budget Preview with Town Manager	TBD	20	21	22	23	24	25	26
				27	28	29	30	31		
Apr-2022										
Mon	Apr 11	Council Regular Meeting	7:00 pm; Town Hall						1	2
		Town Manager's FY22 Budget Proposal and Revenue/Expenditure Brief		3	4	5	6	7	8	9
Wed	Apr 27	Advertising (Submission Deadline Rappahannock Times Monday 25th) Public Hearing for <u>Proposed</u> FY23 Budget & CY22 Tax Rates		10	11	12	13	14	15	16
				17	18	19	20	21	22	23
				24	25	26	27	28	29	30
May-2022										
Mon	May 9	Council Regular Meeting	7:00 pm; Town Hall	1	2	3	4	5	6	7
		Public Hearing for Proposed FY23 Budget & CY22 Tax Rates		8	9	10	11	12	13	14
				15	16	17	18	19	20	21
				22	23	24	25	26	27	28
				29	30	31				
Jun-2022										
Tues	Jun 13	Council Regular Meeting	7:00 pm; Town Hall				1	2	3	4
		Public Hearing for Adoption of FY23 Budget & CY22 Tax Rates		5	6	7	8	9	10	11
Wed	Jun 1	Advertising (Submission Deadline Rappahannock Times Monday 1st)		12	13	14	15	16	17	18
				19	20	21	22	23	24	25
				26	27	28	29	30		





*Town Manager*  
Eric Pollitt

*Town Treasurer*  
Faye D. Johnson

*Town Clerk*  
Patsy K. Scates

*Chief of Police*  
James G. Ashworth Jr.

*Town Attorney*  
Diane M. Lank

## TOWN OF TAPPAHANNOCK

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

*Mayor*  
Roy M. Gladding

*Town Council*  
Troy L. Balderson  
Katherine B. Carlton  
A. Fleet Dillard III  
Kenneth A. Gillis  
Marcia W. Jenkins  
Anita J. Latane

### MEMORANDUM

Date: April 11<sup>th</sup>, 2022  
From: Eric Pollitt – Town Manager  
To: Mayor & Council  
Subject: Fiscal Year 2023 Budget Message  
CC: File, Department Heads, Patsy Scates - Clerk

Dear Mayor & Council,

This memorandum is my summary of the FY 2023 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 2023 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 FY23 Budget, totaling \$6,782,715, 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 \$4,754,885, an increase of 1.8% from FY2022 Amended Budget. This includes transfers of \$538,000 in Capital Projects (11%), and \$345,000 to the *Water & Sewer Fund* (7%) a \$70,000 decrease, roughly.

- The proposed *Water & Sewer Fund* is balanced at \$2,027,830. The largest cost driver for the *Water & Sewer Fund* is its debt obligations at 35%, paying roughly \$700,000 a year in debt obligations. 76% 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 **60%** of our revenue in FY 2023'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 (25%), Police (22%), Fire & Rescue donations (2%), Public Works (21%), General Services operations (7%), Debt service (5%), Capital Projects Transfers (11%), and lastly *Water & Sewer Fund* Transfers (7%).
- The General Government, Police, and Public Works Departments on average cost roughly \$1,073,000.
- Tappahannock is projected to pay in rough numbers \$222,510 in Debt Service (5%), transfer \$538,820 in Capital Projects (11%), and transfer \$345,000 to the *Water & Sewer Fund* (7%).

### *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 (54%). Other sources of revenue are water usage (22%) miscellaneous fees (7%), and the Town's *General Fund* transfers (12%).

- Expense – As an enterprise fund with debt obligations, there are 3 categories of expenditures: Personnel, Operations, and Debt Service. Capital Expenses are made out of the CIP Fund.
- The largest cost driver for the *Water & Sewer Fund* is its debt obligations at 35%. The *Water & Sewer Fund* pays a little less than \$700,000 a year in debt obligations.
- The remaining costs are as follows: Personnel 35% and Operations 30%.
- 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 Policy 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
- i. 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 reduce *General Fund*’s transfer ***needed*** to balance the *Water & Sewer Fund*’s budget.
  - ii. Carryover contingency lines was created this year. Fiscal Year 2022, we had over \$100,000 in unplanned expenses hit the budget that were supposed to be paid out of FY2021, due to delays in delivery of product or service. In order to not affect this FY23’s Budget, we

created the carryover contingency line to protect the operational integrity of the budget. If we do not have the same problem in July for FY23, then these funds will simply roll over into FY24's budget untouched for the same purpose.

- iii. The Unclassified Department has been repurposed as the General Services Department. This department has a Facilities Manager to maintain current and future public facilities such as Tappahannock Central Park and the Hoskins Creek recreational area.
- iv. Increased monies for water and sewer operations specifically for pumps and lines allows us adequately address our water and sewer challenges.
- v. To track and separate future American Rescue Plan Act capital projects, we are creating an ARPA Capital Improvement Project (CIP) fund. This fund will track the ARPA related expenditures for the water meter upgrade and sewer collection system rehab addressing infiltration and inflow. Please see the CIP memo for more details.
- vi. Council has set priorities that require professional services such as engineering, landscape and park design, and a personnel pay study and update of the organization's policy manual. That is the reason for the large increase in the Contract / Professional Services line of General Government. These costs include designing Central Park, Preliminary Engineering of the Old Airport for commercial development, and the salary study of personnel.
- vii. Minor park improvements at the Rappahannock River Park, replacing the wood fence with timeless black metal fencing and planting new flowers and shrubs.

### **III. Differences Between This Year and Last**

- i. New line items by department colored in beige cream are as follows:
  - General Government
    - Marketing and Tourism
    - Legal Advertising
  - Police
    - IT Services and Software
  - Public Works
    - Salaries – Part Time / Seasonal
    - Contract / Professional Services
    - Electric
    - Shop Supplies
  - General Services / Unclassified
    - Salaries – General Services
    - Overtime – General Services
    - Accessory Equipment Repairs
    - Carryover Contingency
    - Park Equipment
  - General Fund Transfers and Debt
    - Central Park Phase 1 Loan Payment
  - Water & Sewer

- IT Services and Software
- Food/ Conference/ Etc. Reimbursement
- Professional Development Dues
- Water Quality Licenses
- Clarifier Motor – Principal
- Clarifier Motor - Interest

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

- General Government
  - Phone and Internet used to be Internet
  - Professional Development Dues used to be VML Dues
- Police
  - Phone and Internet used to be Internet
- Public Works
  - Phone and Internet used to be Internet
  - New Airport Debt Payment used to be Airport Insurance
- General Services used to be Unclassified
- Water & Sewer
  - Phone and Internet used to be Internet

iii. 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 75% Public Works, 10% Garbage & Recycling, 10% Water, and 5% Sewer.
- General Services Director and Facilities Manager are split 20% General Services, 70% Sewer, and 10% Water.
- Pump Tech Employees are split 90% Sewer and 10% Water.
- Treatment Plant Operators are 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 FY19 - FY21.
- The Commissioner of Revenue did notify me of Personal Property values going up specifically for vehicles, due to the increased demand for used vehicles. The higher amount we anticipate collecting is reflected in the revenues, but the additional spending authority was set aside for carryover contingency in case there higher than anticipated revenues are not actually collected. If this occurs, it will not impact our operational budgets.
- 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 roughly \$593,000 in bank stock tax. This tax is based from reported holdings at that specific branch location.

#### *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 once the new water meters are installed by Fall of 2022. This is reflected in water and sewer usage.
- I'm recommending we implement a late penalty for water and sewer customers. This is separate from the disconnection fee we currently have in place. The late penalty will be a 10% additional charge if the bill is paid late. After contacting other comparison communities in the region, all of them have some sort of late penalty for customers. This late penalty will not be enforced until the new meters and online customer portal is 'live' and available for our customers. We are merely adopting the penalty along with the budget.

#### ***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.
- I sat down and reviewed my recommended budget with them one-on-one for feedback and questions.

#### ***Town Manager Recommendations***

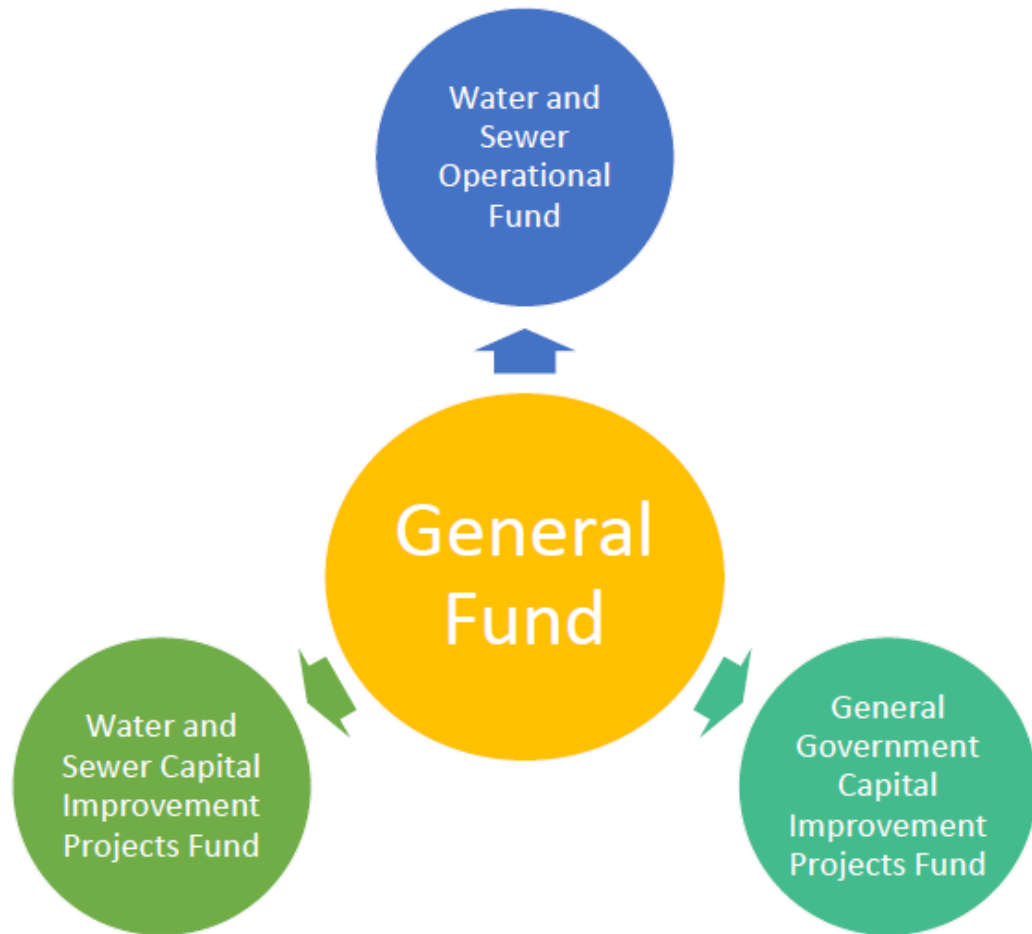
- I did my best to build this budget from the ground up with the zero based budget approach.

- 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 at [epollitt@tappahannock-va.gov](mailto:epollitt@tappahannock-va.gov) or schedule an appointment if you have further questions about the budget.







*Town Manager*  
Eric Pollitt

*Town Treasurer*  
Faye D. Johnson

*Town Clerk*  
Patsy K. Scates

*Chief of Police*  
James G. Ashworth Jr.

*Town Attorney*  
Diane M. Lank

## TOWN OF TAPPAHANNOCK

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

*Mayor*  
Roy M. Gladding

*Town Council*  
Troy L. Balderson  
Katherine B. Carlton  
A. Fleet Dillard III  
Kenneth A. Gillis  
Marcia W. Jenkins  
Anita J. Latane

# TAPPAHANNOCK FINANCE COMMITTEE

## CAPITAL IMPROVEMENT PLAN OVERVIEW

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

### **FY23-27 CIP Workshop Ranking Discussion**

#### **A. General Fund FY22 Carryover Projects**

- Old trash truck replacement and begin to replace the trash and recycle trucks every 5 years to establish a cyclical basis for replacement. The trash truck has still not been delivered so our expense has not been made. Our grant and loan terms through USDA-RD is still good.
- The town was awarded a grant that will cover 100% of the cost for a generator for the Police and Public Works Department buildings. We do not anticipate to receive the generator until FY2023.
- Police Department has received multiple grants from DCJS to acquire mobile data terminals (MDTs) in FY2022. These grants last until end of FY2023. We intend to order all of the equipment in FY202 and FY23, but it is uncertain when all of the materials will be delivered.
- The town is partnering with Tappahannock Main St. in downtown revitalization efforts. The Community Development Block Grant (CDBG) is a planning grant for a downtown master plan. We expect to finish the planning grant in June of 2023.

#### **B. General Fund FY23 Projects**

- Due to the difficulty of finding .357 ammunition, the Police Department is going to acquire 9mm handguns for around.
- Public Works needs a new work truck in the fleet and we plan on auctioning the worst one once a new vehicle is acquired. The department is in need of a salt spreader and

new plow for wintertime. VDOT picked up their salt spreader and indicated to us they do not intend to provide us with one in the future.

- A new tractor for mowing is needed. The two tractors we have now are either too big to be used for cutting ditches or the motor and transmission are too weak to run the batwing mower. Included in this loan and grant is to acquire a zero turn mower for the new Facilities Manager position, rather than borrow the spare mower from Public Works. These prices are through state contract prices for localities.
- Prince Street Monument removal and contextualization. Council's committee has been receiving quotes for these services to be conducted in Fall of 2022.
- Tappahannock Central Park Phase 1 development will include site preparation, paving of parking lots, walking paths, installation of playground, and construction of a pavilion with bathrooms.
- Hoskins Creek Phase 1 development will include the construction of a retaining/flood wall along the property's shoreline, regrading and paving of the entrance road, and installation of an ADA canoe & Kayak launch.

*C. Water & Sewer Fund FY22 Carryover Projects*

- The Old Creek Pump Station will undergo 'rehab' in May of 2022. Money is set in FY23's CIP in case parts are not delivered in time or additional modifications are needed.
- We are using American Rescue Plan Act (ARPA) funds to replace all water meters in town, install remote reading system, and have an online customer portal. This project started in April 2022 and is expected to be completed in August of 2022.
- We are using American Rescue Plan Act (ARPA) funds to conduct work on the town's sewer collection system to address infiltration and inflow (I&I). I&I is additional liquid being processed in our system that is not being consumed and produced by its customers measured by water meters. Field inspection work is being done in Spring of 2022 and physical work is expected to start in Spring of 2023.

*D. Water & Sewer Fund FY23 Projects*

- One of the oxidation ditches needs its motor replaced. This is an expensive cost and will have a significant amount of lead time for the product to be delivered.

CAPITAL IMPROVEMENTS PLAN			FY2023-27		FY2023 PROPOSED				FY2024 Plan		FY2025 Plan		FY2026 Plan		FY2027 Plan		FY23-27 Total
			TOTAL BY YEAR		\$2,373,395				\$2,780,000		\$184,000		\$5,305,000		\$225,000		\$10,867,395
COUNCIL ADOPTED 6/13/2022			FUNDING SOURCE		Cash Operating \$	Fund Savings	Grant	Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	
GENERAL GOVERNMENT CAPITAL PROJECTS			Dept Rank	Comm. Rank	\$ 25,000	\$ 251,985	\$ 529,460	\$ 1,566,950	\$ 55,000	\$ 2,725,000	\$ 184,000	\$ -	\$ 30,000	\$ 5,275,000	\$ 75,000	\$ 150,000	\$ 10,682,445
ADMINISTRATION																	
Old Airport Industrial Park Development	1												5,000,000				5,000,000
PARKS & RECREATION																	
Central Park Phase 1	1	1						1,500,000									1,500,000
Hoskins Creek Park Phase 1	2	1			142,580		332,420										475,000
Hoskins Creek Park Phase 2	3									2,500,000							2,500,000
PUBLIC WORKS																	
CAPITAL RESERVE CONTRIBUTION	1	1			25,000				30,000		30,000		30,000		30,000		145,000
Tractor with Front Loader & Batwing	1	1					31,945	59,800								150,000	241,745
Work Truck - Public Works	2				45,000						45,000				45,000		135,000
Salt Spreader and Snow Plow	3				41,000												41,000
Trash Truck #27 Replacement	4									225,000							225,000
Recycle Truck Replacement	5													250,000			250,000
Zero Turn Mower	6	1					3,550	7,150	25,000					25,000			60,700
Dump Truck #3 Replacement	7										100,000						100,000
POLICE																	
Acquisition of PD & DPW Generator	1	1					105,000										
Acquisition of New Firearms	1				9,000												
Mobile Data Terminals (MDTs)	1	1			14,405		56,545										
Police Body Armor					-						9,000						9,000
Patrol Vehicle					-							45,000		45,000		45,000	135,000
COUNCIL ADOPTED 6/13/2022			FUNDING SOURCE		Cash Operating \$	Fund Savings	Grant	Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	Fund Savings	Grant / Loan	
WATER & SEWER CAPITAL PROJECTS			Dept Rank	Comm. Rank	\$ 25,000	\$ 85,000	\$ -	\$ 1,535,000	\$ 25,000	\$ 703,000	\$ 25,000	\$ 180,000	\$ 25,000	\$ -	\$ 1,775,000	\$ 3,000,000	\$ 7,293,000
SEWER UPGRADES					-	85,000		655,000	-	703,000	-	180,000	-	-	1,750,000	-	3,288,000
CAPITAL RESERVE CONTRIBUTION	1	1			25,000				25,000		25,000		25,000		25,000		125,000
SEWER PLANT																	
Clarifier Blower Motor	1	1						100,000									100,000
SEWER LINES AND PUMP STATIONS																	
Old Town Sewer Infiltration & Inflow Rehab Project	1	1						555,000									555,000
Old Creek Pump Station Renovation	1	1				85,000											
Marsh St. Rehab and Compressor Station Replacement	2	2								703,000							703,000
Town-Wide Pump Station Systems Renovation	3	3												1,750,000			1,750,000
Vac / Pump Truck Replacement	4	4										180,000					180,000
WATER UPGRADES					25,000	-		880,000	25,000	-	25,000	-	25,000	-	25,000	3,000,000	4,005,000
CAPITAL RESERVE CONTRIBUTION	1	1			25,000				25,000		25,000		25,000		25,000		125,000
Water Meter Upgrade	1	1						880,000									880,000
Water Line Replacement	2															3,000,000	3,000,000

	A	B	C	D	E	F	G	H	I	J
2	FUND	DEPT	OBJECT	PROJECT	FY22	FY23	FY23	FY23	DETAIL	
3	CODE	CODE	CODE	DESCRIPTION	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL FY23-25
4										
5				GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROJECTS FUND						
6										
7										
8	205	41050		GENERAL GOVERNMENT REVENUE	165,730	2,765,420	2,765,420	2,765,420		
9			0100	TRANSFER FROM GENERAL FUND	140,730	513,820	513,820	513,820		USE OF GENERAL FUND FUND BALANCE
10									25,000	Capital reserve - Budgeted funds set aside for future needs
11				GRANT REVENUE		645,960	645,960	645,960	35,495	USDA RD GRANT - Zero turn & Tractor
12									250,000	VDOT - Rec. Access Fund - Hoskins Creek Phase I
13									69,920	DCR - Flood Prevention Fund - Hoskins Creek Phase I
14									12,500	VMRC - Kayak/ Canoe Launch
15									105,000	VDEM - PD Generator
16									56,545	DCIS - Police Dept. MDTs
17									66,500	USDA RD Grant - Trash truck from FY22
18									50,000	CDBG Grant
19				LOAN REVENUE		1,566,950	1,566,950	1,566,950	66,950	USDA RD Loan - Zero turn & Tractor
20									1,500,000	Central Park Phase 1
21									123,500	USDA RD Loan - Trash truck from FY22
22				USE OF CIP FUND BALANCE/RESERVES		38,690	38,690	38,690		Carryover funds from FY22 Trash Truck & PD Generator
23										
24										
25	205			GENERAL GOVERNMENT EXPENDITURES	140,730	2,765,420	2,765,420	2,765,420		
26		31000	8201	Patrol Vehicle	9,765	9,765	9,765	9,765		FY2022 Patrol Vehicle Payment
27		31000	8202	Police Department Generator	12,315	105,000	105,000	105,000		100% Funded VDBM Grant for Generator
28		31000	8204	Acquisition of new Firearms	0	9,000	9,000	9,000		
29		31000	8203	Mobile Data Terminals (MDTs)	0	70,950	70,950	70,950	56,545	DCIS GRANT REVENUE FROM GENERAL FUND
30		40000	8201	Trash Truck #27 Replacement	27,690	194,660	194,660	194,660	194,660	USDA RD Grant & Loan - Trash truck FY22 (includes surcharge)
31		40000	8202	Sewer Inspection Cameras	6,710	11,340	11,340	11,340	11,340	FY2022 Sewer Inspection Camera Payments
32		40000	8203	Salt Spreader and Snow Plow	0	41,000	41,000	41,000		
33		40000	8204	Public Works Work Truck	0	45,000	45,000	45,000		
34		40000	8205	Tractor w/ Loader & Batwing, and Zero Turn	0	102,445	102,445	102,445	35,495	\$35K USDA RD GRANT and REST OF \$ LOAN FOR ACQUISITION
35		80000	0004	CDBG Revitalization Planning Grant	50,000	50,000	50,000	50,000		\$50k Planning Grant for Downtown/ Tapp Main St.
36		80000		Prince St. Monument Contextualization	0	65,000	65,000	65,000		INCLUDES REMOVAL, STONE CAP, & PLAQUE
37		90000	8201	Loan for Central Park Land Purchase	58,250	32,880	32,880	32,880	32,880	Fall 2021 Loan for Central Park Land Purchase
38		90000	8202	Wakefield Park	25,000	0	0	0	0	
39		90000	8203	Central Park Loan - Interest		28,380	28,380	28,380	28,380	Fall 2021 Loan for Central Park Land Purchase
40		90000	8204	Central Park Phase 1	0	1,500,000	1,500,000	1,500,000		\$81,335 FINANCED OVER 30 YR LOAN thru VRA 3.55%
41		90000	8205	Hoskins Creek Park Phase 1	0	475,000	475,000	475,000	250,000	Entrance Road Recreation Access Funds, VDOT 100% Grant
42									175,000	Flood Retaining Wall, DCR \$69,920 GRANT
43									50,000	Kayak/ Canoe Launch, VMRC 75% GRANT 25% MATCH
44	49999	9999		Budget Surplus/ Capital Reserve	25,000	25,000	25,000	25,000		Budgeted funds set aside for future needs
45										
46										
47				WATER & SEWER CAPITAL IMPROVEMENT PROJECTS FUND						
48										
49	502	41050		WATER & SEWER REVENUE	100,830	202,670	202,670	202,670		
50			0100	TRANSFER IN FROM GENERAL FUND	100,830	25,000	25,000	25,000		
51				GRANT REVENUE	0	25,000	25,000	25,000	92,670	USDA RD GRANT - CLARIFIER MOTOR
52				LOAN REVENUE	0	67,670	67,670	67,670	92,670	USDA RD LOAN - CLARIFIER MOTOR
53				USE OF CIP FUND BALANCE/RESERVES	0	85,000	85,000	85,000		PAYS FOR CIP2 - OLD CREEK REHAB PROJECT
54										
55	502	45000		WATER & SEWER EXPENDITURES	100,830	202,670	202,670	202,670		
56			8201	Old Town Sewer Infiltration & Inflow Rehab Project	71,510	0	0	0		
57			8202	Pump Station Systems Renovation	29,320	0	0	0		
58			8203	W/S CIP1 - Clarifier Motor	0	92,670	92,670	92,670		
59			8204	W/S CIP2 - Old Creek Pump Station Rehab	0	85,000	85,000	85,000		
60	49999	9999		Budget Surplus	0	25,000	25,000	25,000		
61										
62										

			ARPA PROJECTS FUND						
206	33010		ARPA FUNDS AVAILABLE	1,246,057	2,446,389	2,446,389	2,446,389		
		0002	Round 1 of ARPA Funds	1,246,057	1,200,332	1,200,332	1,200,332		Received July 1 2021 - Shows use for public safety pay
			Round 2 of ARPA Funds	0	1,246,057	1,246,057	1,246,057		Received July 1 2022
206	93100		WATER & SEWER EXPENDITURES	1,246,057	2,446,389	2,446,389	2,446,389		
		0100	Public Safety Pay	45,725	0	0	0		
		8101	Water Meter Upgrade	880,000	880,000	880,000	880,000		Town-wide Remote Reading System Upgrade
		8102	Sewer I&I Rehab	104,057	1,350,114	1,350,114	1,350,114		I&I rehab of sewer system: line and manhole sealing
			Contingency	216,275	216,275	216,275	216,275		Funds set aside for unforeseen expenses or opportunities

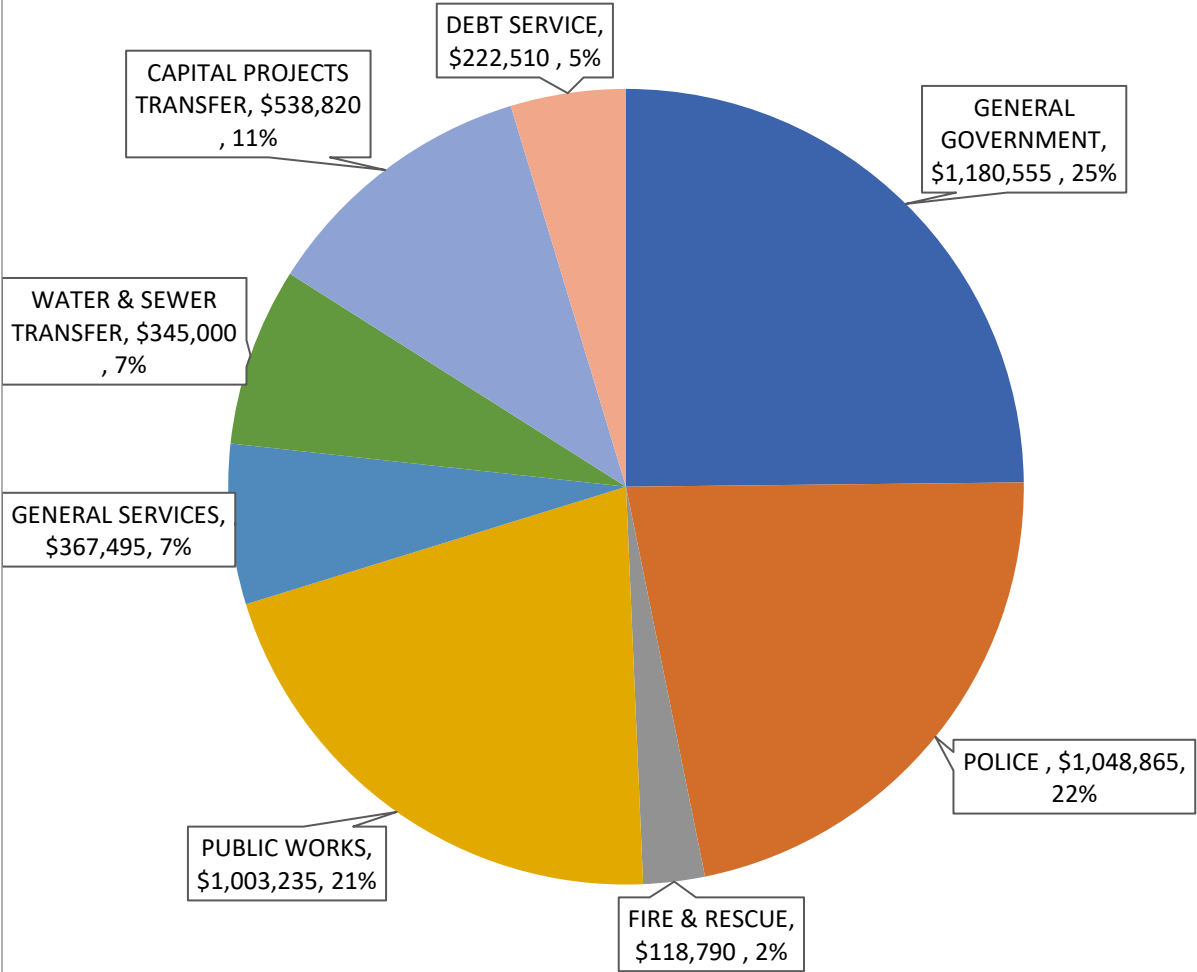


## FY23 BUDGET

As of: May 9, 2022

	FY20 Actuals	FY21 Actuals	FY22 Council Adopted	FY23 Dept. Request	Column (N - K)	Column (N - K)	FY23 Town Manager	Column (Q - H)	Column (Q - H)	FY23 Council Adopted
Personal Property (Commercial)	\$0.25	\$0.25	\$0.40	\$0.40			\$0.40			\$0.40
Machine & Tools (Commercial)	\$0.20	\$0.20	\$0.40	\$0.40			\$0.40			\$0.40
Residential Monthly (Trash Pick-Up)	\$5.00	\$5.00	\$12.00	\$12.00			\$12.00			\$12.00
Commercial Monthly (Dumpster Pick-Up)	\$20.00	\$20.00	\$45.00	\$45.00			\$45.00			\$45.00
<b>Revenues over Expenditures</b>	<b>\$233,339</b>	<b>\$1,010,421</b>	<b>\$0</b>	<b>(\$162,737)</b>			<b>\$70,285</b>			<b>(\$0)</b>
				-\$101,997						
Revenue	2.1.22	(N - K)	(N/K)	4.1.22	(Q - H)	(Q/H)				
Total Real Estate Taxes	\$254,999	\$257,553	\$250,560	\$255,785	130	0.05%	255,915	5,355	2.14%	255,915
Total Personal Property Taxes	\$137,705	\$144,394	\$157,600	\$159,775	70,385	44.05%	230,160	72,560	46.04%	230,160
Total Property Tax Penalties & Interest	\$7,031	\$4,970	\$2,105	\$2,720	10	0.37%	2,730	625	29.69%	2,730
Total Other Local Taxes	\$2,385,512	\$2,729,209	\$2,923,650	\$3,267,705	(37,105)	(1.14%)	3,230,600	306,950	10.50%	3,230,600
Total Permits/Fees/Licenses	\$3,338	\$4,220	\$1,745	\$1,745	0	0.00%	1,745	0	0.00%	1,745
Total Fines & Forfeitures	\$23,208	\$13,180	\$12,910	\$13,440	0	0.00%	13,440	530	4.11%	13,440
Total Revenue Use Money/Property	\$96,371	\$84,400	\$1,600	\$72,800	0	0.00%	72,800	71,200	4,450.00%	72,800
Total Charges for Services	\$219,758	\$113,580	\$192,095	\$207,975	3,840	1.85%	211,815	19,720	10.27%	211,815
Total Non-Revenue Sources	\$0	\$676,149	\$256,275	\$732,246	(48,351)	(6.60%)	683,895	427,620	166.86%	683,895
Total State Revenue	\$173,920	\$166,455	\$122,170	\$122,170	0	0.00%	122,170	0	0.00%	122,170
Total Federal Categorical Aid	\$0	\$0	\$0	\$0	0	0.00%	\$0	0	0.00%	\$0
<b>Total Revenue</b>	<b>\$3,301,842</b>	<b>\$4,194,110</b>	<b>\$3,920,710</b>	<b>\$4,836,361</b>	<b>(11,091)</b>	<b>(0.23%)</b>	<b>\$4,825,270</b>	<b>904,560</b>	<b>23.07%</b>	<b>\$4,825,270</b>
Expenditures	2.1.21	(N - K)	(N/K)	4.1.21	(Q - H)	(Q/H)				
GENERAL GOVERNMENT	\$772,077	\$784,764	\$935,470	\$1,262,202	(81,647)	(6.47%)	\$1,180,555	245,085	26.20%	\$1,180,555
POLICE	\$834,135	\$967,103	\$982,940	\$1,076,006	(30,511)	(2.84%)	\$1,045,495	65,925	6.71%	\$1,048,865
FIRE & RESCUE	\$108,789	\$118,789	\$118,790	\$118,790	0	0.00%	\$118,790	0	0.00%	\$118,790
PUBLIC WORKS	\$742,912	\$772,663	\$890,755	\$1,002,595	(8,135)	(0.81%)	\$994,460	112,480	12.63%	\$1,003,235
GENERAL SERVICES	\$60,593	\$64,919	\$190,430	\$402,925	(93,570)	(23.22%)	\$309,355	177,065	92.98%	\$367,495
WATER & SEWER TRANSFER	\$370,000	\$320,000	\$415,340	\$375,250	(30,250)	(8.06%)	\$345,000	(70,340)	(16.94%)	\$345,000
CAPITAL PROJECTS TRANSFER	\$0	\$0	\$266,560	\$538,820	0	0.00%	\$538,820	272,260	102.14%	\$538,820
DEBT SERVICE	\$179,997	\$155,451	\$120,425	\$222,510	0	0.00%	\$222,510	102,085	84.77%	\$222,510
<b>Total Expenditures</b>	<b>\$3,068,503</b>	<b>\$3,183,689</b>	<b>\$3,920,710</b>	<b>\$4,999,098</b>	<b>(244,113)</b>	<b>21.28%</b>	<b>\$4,754,985</b>	<b>904,560</b>	<b>23.07%</b>	<b>\$4,825,270</b>

# General Fund Expenditures



### FUND REVENUES

Fund	Type	Detail	Adopted TBD		FY20	FY21	FY22	2.1.22	4.1.22
			Revenue Detail		ACTUAL	ACTUAL	BUDGET	PROJECTION	PROJECTION
			General Fund Revenues						
			01 - Real Estate Taxes						
100	11010	0002	Delinquent Taxes - Real Estate	6,096	7,500	9,000	9,000	9,130	
100	11010	2020	CURRENT Real Estate Taxes	242,342	250,053	235,000	240,225	240,225	
100	11030	0003	CURRENT Pub. Service Corp.	6,561	-	6,560	6,560	6,560	
			Tax rebates per commissioner	-	-	-	-	-	
			Total Real Estate Taxes	254,999	257,553	250,560	255,785	255,915	
			02 - Personal Property Taxes						
100	11020	0002	Delinquent Taxes - Personal Property	7,040	6,487	1,935	1,935	3,870	
100	11020	2020	CURRENT Personal Property Taxes	130,665	137,907	155,665	157,840	226,290	
			Total Personal Property Taxes	137,705	144,394	157,600	159,775	230,160	
			03 - Property Tax Penalties & Interest						
100	11060	0001	RE & PP Tax Penalty	4,599	3,009	1,235	1,585	1,585	
100	11060	0002	RE & PP Tax Interest	2,432	1,961	870	1,135	1,145	
			Total Property Tax Penalties & Interest	7,031	4,970	2,105	2,720	2,730	
			04 - Other Local Taxes						
100	12010	0001	Local Sales and Use Tax	281,946	310,345	335,000	335,000	335,190	
100	12010	0003	Communications Tax	52,530	46,658	51,750	51,570	46,658	
100	12020	0001	Consumer Utility Tax	50,810	51,030	50,785	50,785	51,030	
100	12020	0002	Consumption Tax	13,394	13,498	12,385	12,385	13,498	
100	12030	0001	Business License Tax	570,921	613,376	500,000	613,375	617,845	
100	12030	0002	Business License Penalty	2,309	5,081	2,310	2,310	5,080	
100	12050	0001	Motor Vehicle Licenses	57,197	58,892	43,310	58,890	58,895	
100	12060	0001	Bank Stock Tax	460,365	636,221	635,000	635,000	593,714	
100	12080	0001	Tobacco Tax	92,982	97,265	100,090	98,375	98,375	
100	12100	0001	Lodging Tax	54,108	67,832	129,105	185,885	197,430	
100	12100	0002	Lodging Tax Penalty	689	188	-	1,100	1,100	
100	12110	0001	Meals Tax	741,132	826,803	1,063,915	1,218,605	1,207,360	
100	12110	0002	Meals Tax Penalty	7,129	2,020	-	4,425	4,425	
			Total Other Local Taxes	2,385,512	2,729,209	2,923,650	3,267,705	3,230,600	



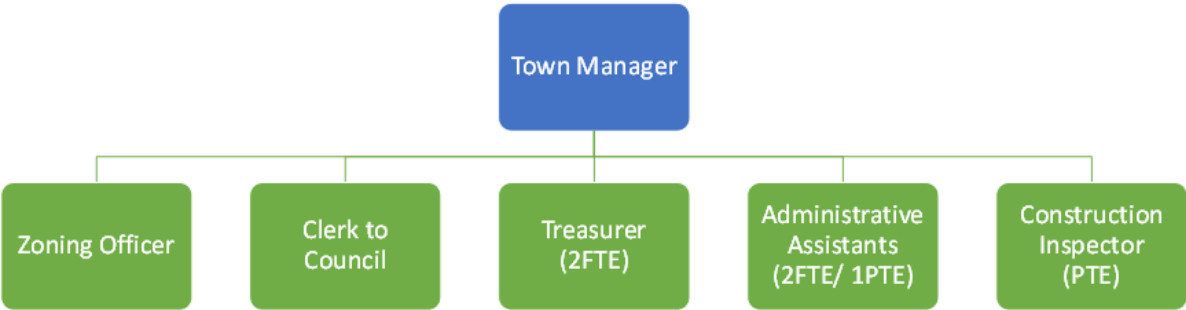
### FUND REVENUES

Fund	Type	Detail	Adopted TBD	FY20	FY21	FY22	2.1.22	4.1.22
			Revenue Detail	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROJECTION
			05 - Permits/Fees/Licenses					
100	13010	0001	Animal Licenses	729	642	500	500	500
100	13030	0006	Zoning Advertising	216	1,888	545	545	545
100	13030	0007	Zoning Permits / Fees	2,393	1,690	700	700	700
			Total Permits/Fees/Licenses	3,338	4,220	1,745	1,745	1,745
			06 - Fines & Forfeitures					
100	14010	0001	Police & Court Fines & Forfeitures	22,903	13,010	12,770	13,200	13,200
100	14010	0002	Parking Ticket	305	170	140	240	240
			Total Fines & Forfeitures	23,208	13,180	12,910	13,440	13,440
			07 - Revenue Use Money/Property					
100	15010	0001	Interest on Investments	207	-	1,200	400	400
100	15020	0001	Perdue Land Rent	95,764	84,000	0	72,000	72,000
100	15020	0003	Airport Land Rent	400	400	400	400	400
			Total Revenue Use Money/Property	96,371	84,400	1,600	72,800	72,800
			08 - Charges for Services / Other Revenues					
100	16080	0001	Solid Waste Fees (Garbage Pick-Up)	74,711	87,564	178,000	188,975	188,975
100	18990	0001	Miscellaneous	2,512	12,787	2,500	2,500	2,500
100	18990	0002	Misc. Refunds	681	5,734	500	500	500
100	18990	0006	Sale of Dumpsters	2,658	7,495	11,095	16,000	19,840
100	18990	0013	Bad Checks	225	-	-	-	-
100	19000	0001	Essex Share of Debt Service	138,971	-	-	-	-
			Total Charges for Services	219,758	113,580	192,095	207,975	211,815
			09 - Non-Revenue Sources					
100			Balance Forward from Prior Year	-	676,149	156,275	193,426	145,075
100			Use of Fund Balance - General Fund	-	-	100,000	538,820	538,820
100			Transfer from Water and Sewer Fund	-	-	-	-	-
			Total Non-Revenue Sources	-	676,149	256,275	732,246	683,895
			Total revenue from local sources	3,127,922	4,027,655	3,798,540	4,714,191	4,703,100

## FUND REVENUES

			<b>Adopted TBD</b>		<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>2.1.22</b>	<b>4.1.22</b>
Fund	Type	Detail	Revenue Detail		ACTUAL	ACTUAL	BUDGET	PROJECTION	PROJECTION
100	22000	0001	MVC Rolling Stock Tax		3	-	-	-	-
100	22010	0009	PPTRA		54,171		54,170	54,170	54,170
			<b>Total State Non-Categorical Aid</b>		<b>54,174</b>	<b>-</b>	<b>54,170</b>	<b>54,170</b>	<b>54,170</b>
			<b>32300 - State Categorical Aid</b>						
100	22010	0010	Auto Rental Tax		35,073	34,053	-	-	-
100	22010	0011	Games of Skill		-	21,888	-	-	-
100	24040	0001	DCJS Law Enforcement		60,973	63,499	53,000	53,000	53,000
100	24040	0012	ATL State Fire Dept. Grant		10,000	15,000	15,000	15,000	15,000
100	33010	0001	DMV Safety Grant		10,145	3,995	-	-	-
100	33020	0001	CARES ACT			28,020			
100	41010	0001	Insc. Recoveries		3,555	-	-	-	-
			Other COVA		-	-	-	-	-
			<b>Total State Categorical Aid</b>		<b>119,746</b>	<b>166,455</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>
			<b>Total State Revenue</b>		<b>173,920</b>	<b>166,455</b>	<b>122,170</b>	<b>122,170</b>	<b>122,170</b>
			<b>330 - Federal Categorical Aid</b>						
			<b>Total Federal Categorical Aid</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>Total Revenue - Fund 100</b>		<b>3,301,842</b>	<b>4,194,110</b>	<b>3,920,710</b>	<b>4,836,361</b>	<b>4,825,270</b>

**General Government Department**  
**8 Total Employees**



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FUND	DEPT	GENERAL GOVERNMENT											
2	CODE	CODE	OBJECT	ACCOUNT			FY20	FY21	FY22	FY23	FY23	FY23	DETAIL	
3	100	10000	CODE	DESCRIPTION			ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL
4				TOTAL			772,077	784,764	931,470	1,262,202	1,180,555	1,180,555		
5														
6				PERSONNEL SUB-TOTAL			489,191	470,103	530,800	663,405	650,895	650,895		
7				FULL-TIME SALARIES & WAGES										
8				1110 Salaries - Mayor			3,300	3,600	3,600	3,600	3,600	3,600		
9				1111 Salaries - Town Council			13,200	14,400	14,400	14,400	14,400	14,400		
10				1112 Salaries - Town Manager			86,419	73,396	86,000	87,550	87,550	87,550		
11				1113 Salaries - Town Treasurer			60,100	66,212	63,040	67,020	67,020	67,020		
12				1114 Salaries - Office Support Staff			54,694	58,021	64,465	170,965	170,965	170,965		
13				1115 Salaries - Town Clerk			46,292	49,369	49,710	50,565	50,565	50,565		
14				1116 Salaries - Community Development & Zoning			66,162	67,833	68,465	70,595	70,595	70,595		
15				1117 Salaries - Construction Inspector			54,221	31,091	42,000	19,250	19,250	19,250		
16				2100 FICA			29,264	27,816	30,322	37,022	37,025	37,025		
17				2210 VRS			17,693	26,250	32,142	57,358	49,565	49,565		
18				2300 MEDICAL INSURANCE			43,500	42,560	55,814	82,080	78,720	78,720		
19				2600 UNEMPLOYMENT INSC.			366	518	4,522	1,000	1,000	1,000		
20				2700 WORKER'S COMPENSATION			13,979	9,037	16,320	2,000	640	640		
21														
22				OPERATIONS SUB-TOTAL			282,885	314,661	400,670	598,797	529,660	529,660		
23			3120	ACCOUNTING & AUDITING SERVICES			49,883	42,597	50,000	51,000	40,000	40,000		MARY EARHART - ACCRUAL AUDITING
24														RFC - STATE REPORTING
25			3150	LEGAL ADVISOR			2,700	4,178	4,500	4,600	4,600	4,600		TOWN ATTORNEY, DIANE LANK
26			3142	CONTRACT / PROFESSIONAL SERVICES					4,600	154,550	155,000	155,000	2,500	E&S ESSEX COUNTY
27														50,000 AES SERVICES FOR DOWNTOWN PARK
28														20,000 PERSONNEL POLICY MANUAL UPDATE - 3-4 months
29														80,000 DRAPER ADEN SERVICES PER
30			5830	MARKTING AND TOURISM						22,000	22,000	22,000		
31			3320	IT SERVICES AND SOFTWARE			3,699	14,205	58,680	59,855	53,470	53,470	15,000	COMPUTER & IT REPAIR - CODE BLUE
32													31,500	EDMUNDS
33													7,766	MICROSOFT 365, ADOBE, ZOOM, SAMs ETC.
34														
35				LEGAL ADVERTISING						12,000	12,000	12,000		COUNCIL, PLANNING COMMISSION, BZA ADVERTISING
36			5110	OFFICE ELECTRIC			7,032	5,937	11,000	9,000	9,000	9,000	7,433	TOWN HALL
37			5210	POSTAGE			4,682	3,576	7,000	7,140	7,140	7,140		DAILY AND ROUTINE MAILING / TAX BILLS
38			5230	TELEPHONE - INTERNET			7,504	7,732	11,000	11,220	6,520	6,520	5,516	ATLANTIC BB INTERNET AND PHONE + 2 CELL PHONES
39			5300	INSURANCE			35,930	45,008	64,750	66,045	57,100	57,100		VML INSC. - PROPERTY, LIABILITY, ETC.
40			5307	REVITALIZATION			9,125	0	50,000	50,000	28,000	28,000		FACADE GRANT ECONOMIC DEVELOPMENT COMMITTEE
41			5500	FOOD/CONFERENCE/ETC. REIMB.			1,542	1,815	3,000	3,060	3,100	3,100	1,600	CONFERENCES AND PROFESSIONAL DEVELOPMENT
42													1,500	2 SEMI-ANNUAL VLGMA CONFERENCES
43			5801	CHAMBER DUES			0	0	275	0	0	0		ESSEX COUNTY CHAMBER OF COMMERCE
44			5802	ESSEX PUBLIC LIBRARY			4,000	4,000	4,000	6,000	4,000	4,000		
45			5803	ESSEX TAPPAHANNOCK YOUTH			1,200	0	1,200	1,225	1,000	1,000	300	HIGH SCHOOL PROM DONATION
46													700	4th of JULY COMMITTEE/ FIREWORKS
47			5804	AREA AGENCY ON AGING			3,000	0	3,000	5,222	3,000	3,000		BAY TRANSIT
48			5806	MIDDLE PENINSULA PLANN. COMM.			12,823	7,585	30,000	23,000	23,000	23,000	8,000	REGIONAL PLANNING DISTRICT
49													15,000	CONTINGENCY FOR OTHER SERVICES
50			5809	TAPPAHANNOCK MAIN STREET			0	40,000	40,000	54,750	45,000	45,000	30,000	EXECUTIVE DIRECTOR SALARY CONTRIBUTION
51													10,000	OPERATIONS
52													5,000	SPONSORSHIPS FOR CONCERT SERIES and WINTER FEST
53													9,750	ADDITIONAL REQUEST
54														

# Police Department

## 12 Total Employees



**Chief of Police**  
James G. Ashworth, Jr.



**Investigative &  
Support Captain**

**Patrol Officers  
(7FTE/ 1PTE)**

**Detective**

**Office Manager**

	A	B	C	D	G	H	I	J	K	L	M	N
1	FUND	DEPT	POLICE									
2	CODE	CODE	OBJECT	ACCOUNT	FY20	FY21	FY22	FY23	FY23	FY23	DETAIL	
3	100	31000	CODE	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL
4				TOTAL	834,135	967,103	982,940	1,076,006	1,045,495	1,048,865		
5												
6				PERSONNEL SUB-TOTAL	698,881	745,687	773,895	818,761	796,175	799,545		
7			1120	SALARIES - POLICE CHIEF	69,902	72,480	73,342	73,500	73,500	73,500		
8			1121	SALARIES - LIEUTENANT	108,409	112,457	104,517	54,960	54,960	54,960		
9			1122	SALARIES - PATROLMEN	315,046	346,515	338,555	362,905	354,310	357,680		
10			1123	Salaries - Office Support Staff	0	0	0	46,430	46,430	46,430		
12			1200	SALARIES - OVERTIME	27,756	23,349	32,000	34,000	28,800	28,800		
13			1160	SALARIES - PART TIME	0	0	10,100	10,500	10,500	10,500		
14			2100	FICA	39,243	41,172	39,508	44,546	43,490	43,490		
15			2210	VRS	21,619	35,905	44,138	71,681	56,025	56,025		
16			2300	MEDICAL INSURANCE	79,025	87,400	100,320	100,320	108,240	108,240		
17			2700	WORKER'S COMPENSATION	27,765	26,409	31,415	19,920	19,920	19,920		
18												
19				OPERATIONS SUB-TOTAL	135,254	221,416	209,045	257,245	249,320	249,320		
20			3150	LEGAL ADVISOR	900	900	900	900	900	900		COUNTY COMMONWEALTH ATTORNEY
21			3900	PRINTING	349	383	800	1,000	1,000	1,000		
22			5110	ELECTRIC	4,570	5,063	7,500	7,500	7,500	7,500		ELECTRIC AT POLICE STATION
23			5230	TELEPHONE - INTERNET	10,211	11,275	14,560	14,560	14,560	14,560		INTERNET, PHONE OVER INTERNET, AND CELLPHONES
24			5300	INSURANCE	6,621	8,007	6,800	27,640	27,640	27,640		VML INSC. - PROPERTY, LIABILITY, ETC.
25			5540	EDUCATION	5,654	4,145	7,675	9,750	9,170	9,170	5,520	ACADEMY \$460 PER OFFICER (12) PER YEAR
26											3,650	OTHER PROFESSIONAL DEVELOPMENT TRAININGS
27			5820	MISC. OTHER	1,384	2,466	4,000	4,500	4,500	4,500		
29			6001	EQUIPMENT AND SUPPLIES	8,242	8,384	11,000	12,000	12,000	12,000		POLICE EQUIPMENT
30			3142	CONTRACT / PROFESSIONAL SERVICES	0	0	8,000	8,000	8,000	8,000	5,000	GENE REAMS GRANT FINDER FOR CAPITAL ITEMS
31											3,000	ANIMAL CONTROL THROUGH SHERIFF'S OFFICE
32			6008	GAS	20,693	23,837	30,000	30,000	30,000	30,000		VEHICLE FUEL
33			6009	CAR EXPENSE	7,767	17,461	25,200	22,700	22,700	22,700		VEHICLE MAINTENANCE
34			6011	UNIFORMS	2,961	2,070	3,250	4,750	4,750	4,750		SHIRTS, PANTS, BELTS, BOOTS, ETC.
35			8003	RADIO	298	888	2,000	2,000	2,000	2,000		RADIO / DISPATCH SYSTEM MAINTENANCE
36			8100	CAPITAL OUTLAY	33,728	104,592	55,415	80,000	72,650	72,650	2,280	COPIER
37											1,800	AMMO
38											6,000	ANNUAL MAINTENANCE SYSTEM FOR CADS
39											16,450	MDTS ANNUAL LICENSING \$14,440 + MAINT. \$2,010
40											15,060	2021 VEHICLE - PAID OFF FEBRUARY 2023
41											15,060	2021 VEHICLE - PAID OFF FEBRUARY 2023
42											16,000	MISC.
43			9101	BUILDING PAYMENT	31,876	31,945	31,945	31,945	31,950	31,950	31,945	POLICE STATION LOAN PAYMENTS

	A	B	C	D	G	H	I	J	K	L	M	N
1	FUND	DEPT	FIRE & RESCUE									
2	CODE	CODE	OBJECT	ACCOUNT	FY20	FY21	FY22	FY23	FY23	FY23	DETAIL	
3	100	32000	CODE	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL
4				TOTAL	108,789	118,789	118,790	118,790	118,790	118,790		
5			5840	VA DEPT FIRE PROG AT L GRANT	10,000	10,000	10,000	10,000	10,000	10,000		AID TO LOCALITIES STATE ENTITLEMENT GRANT
6			5841	FIRE DEPT DONATIONS	88,789	98,789	98,790	98,790	98,790	98,790		TOWN DONATION TO FFE (ALL VOLUNTEER)
7			5842	RESCUE SQUAD DONATIONS	10,000	10,000	10,000	10,000	10,000	10,000		TOWN DONATION TO RESCUE (PAID STAFF BY COUNTY)

**Public Works Department**  
**10 Total Employees**





	A	B	C	D	G	H	I	J	K	L	M	N
1	FUND	DEPT	PUBLIC WORKS									
2	CODE	CODE	OBJECT	ACCOUNT	FY20	FY21	FY22	FY23	FY23	FY23	DETAIL	
3	100	40000	CODE	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL
4				TOTAL	742,912	772,663	890,755	1,002,595	994,460	1,003,235		
5												
6				PERSONNEL SUB-TOTAL	449,794	423,946	542,920	598,110	602,450	602,450		
7			1150	SALARIES - GARBAGE & RECYCLING		n/a	111,130	117,156	117,155	117,155		
8			1151	Overtime - Garbage & Recycling		n/a	15,098	18,850	18,850	18,850		
9			1160	SALARIES - PUBLIC WORKS		n/a	164,180	171,246	171,246	171,246		
10			1161	Overtime - Public Works		n/a	15,520	17,855	17,855	17,855		
11			1170	SALARIES - EQUIPMENT REPAIR		n/a	47,296	49,358	49,358	49,358		
12			1171	Overtime - Equipment Repair		n/a	4,850	3,560	3,560	3,560		
13			1143	SALARIES - SNOW REMOVAL		426	6,123	6,552	6,552	6,552		
14			1144	Overtime - Snow Removal		n/a	2,040	2,183	2,183	2,183		
15			SALARIES - PART TIME / SEASONAL			n/a		18,000	18,000	18,000		
16			2100	FICA		27,702	28,639	30,964	30,965	30,965		
17			2210	VRS		25,878	32,977	47,610	44,750	44,750		
18			2300	MEDICAL INSURANCE		85,155	93,033	91,200	98,400	98,400		
19			2700	WORKER'S COMPENSATION		14,956	22,034	23,576	23,576	23,576		
20												
21				OPERATIONS SUB-TOTAL	293,118	348,717	347,835	404,485	392,010	400,785		
22			3142	CONTRACT / PROFESSIONAL SERVICES			7,000	40,000	40,000	45,775	7,000	ESCAPES LAWN & LANDSCAPES - CEMETERY
23											26,400	LANDSCAPE VALORA MEDIAN STRIP (APRIL - SEPT)
24											12,375	Misc. Contracts
25												
26			3321	ACCESSORY EQUIPMENT & REPAIRS	1,116	1,515	7,000	6,000	6,000	7,000		LANDSCAPING MACHINERY AND POWER TOOL REPAIRS
27			3801	SOLID WASTE DISPOSAL	15,000	30,000	30,000	30,000	30,000	30,000		ST. CODE SAYS TOWN NEEDED TO PAY CTY. LANDFILL
28			5110	ELECTRIC	0	5,937	0	10,800	10,800	10,800	10,800	DPW SHOP (OLD Airport Hanger) and CTY DOG POUND
29			5111	STREET LIGHTS	29,667	32,025	37,250	27,000	27,000	27,000	24,150	TOWN LIGHTS OWNED BY DOMINION
30			5112	SPORTS LIGHTS	245	216	500	500	500	500		BSA BUILDING LIGHTS
31			5140	PEST CONTROL	650	1,600	1,500	1,500	1,500	1,500		PEST CONTROL ALL OF BUILDINGS
32			5230	TELEPHONE - INTERNET	2,281	1,017	4,560	4,500	4,500	4,500	4,500	DPW SHOP INTERNET AND CELL PHONES
33			5301	NEW AIRPORT DEBT PAYMENT	42,134	37,590	43,025	43,025	31,050	31,050	31,050	DEBT SERVICE ON NEW CTY. AIRPORT FOR T-HANGERS
34												INSURANCE ON OLD AIRPORT BUILDING
35			5820	MISC. OTHER	5,160	6,921	7,000	7,000	7,500	7,500		CDL PHYSICALS AND OTHER MISC.
36			6007	EQUIPMENT REPAIRS	11,829	28,527	15,000	8,000	10,000	10,000		VEHICLE REPAIRS AND SERVICING FOR DPW VEHICLES
37			6008	GAS	46,832	60,294	45,500	52,500	52,500	52,500	52,500	VEHICLE FUEL
38			6009	EQUIPMENT REPAIRS - GARBAGE & RECYCLE TRUCK		17,461	10,000	24,000	24,000	26,000		LINE TO SEPARATE COSTS FROM DPW EQUIPMENT
39			6015	SIDEWALKS	34,072	15,732	10,000	10,000	10,000	10,000		SIDEWALK MAINTENANCE
40			6017	STREETS	11,336	9,852	30,000	27,160	27,160	27,160	19,200	MILLING SAND GRAVEL
41											7,950	RENTING STREET SWEEPER 8 TIMES A YEAR
42			6018	SNOW REMOVAL	0	0	8,000	8,000	8,000	8,000		
43			6020	ANIMAL CONTROL	0	337	3,000	3,000	3,000	3,000		ESSEX COUNTY ANIMAL CONTROL
44			6021	SIGNS	1,143	999	1,500	1,500	1,500	1,500		STREET SIGNS
45			6023	SHOP SUPPLIES		25,233		25,000	22,000	22,000		SAFETY EQUIPMENT, GEAR, SUPPLIES FOR DPW BUILDING
46			8100	CAPITAL OUTLAY	91,653	43,461	87,000	75,000	75,000	75,000		UNEXPECTED CAPITAL EXPENDITURES
47												

	A	B	C	D	G	H	I	J	K	L	M	N
1	FUND	DEPT	GENERAL SERVICES									
2	CODE	CODE	OBJECT	ACCOUNT	FY20	FY21	FY22	FY23	FY23	FY23	DETAIL	
3	100	90000	CODE	DESCRIPTION	ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL
4	TOTAL				60,593	64,919	190,430	402,925	309,355	367,495		
5												
6	100	90000	PERSONNEL SUB-TOTAL				49,700	49,700	49,700			
7				SALARIES - GENERAL SERVICES			40,965	40,965	40,965			
8				Overtime - GENERAL SERVICES			8,735	8,735	8,735			
13												
14	100	90000	OPERATIONS SUB-TOTAL				60,593	64,919	190,430	353,225	259,655	317,795
17			3321	ACCESSORY EQUIPMENT & REPAIRS			5,000	5,000	5,000			
18			3322	MUNICIPAL BUILDING REPAIRS	4,710	10,550	12,100	31,950	31,950	31,950	9,400	MISC. BUILDING MATERIALS, REPAIRS, EQUIPMENT ETC.
19											2,550	LANDSCAPE VALORA T.H. - \$1,650 SHRUBS \$900 GRASS
20											20,000	PRESSURE WASHING AND PAINTING OF TOWN HALL
21			3325	CONTRACTURAL SERVICES		10,987		15,540	15,540	15,540	15,540	TOWN HALL AND P.D. BUILDING CLEANING
22			5113	CHRISTMAS LIGHTS	4,807	14	500	500	700	700		PRINCE ST. HOLIDAY BEAUTIFICATION COMMITTEE
23												FAKE GREENERY IN LIGHT POLES
24			6005	JANITORIAL SUPPLIES	1,024	83	250	500	425	425		
25			6007	EQUIPMENT REPAIRS			12,000	12,000	12,000	12,000	12,000	VEHICLE REPAIRS AND SERVICING FOR W&S VEHICLES
26												
27			6008	GAS			24,500	28,200	28,200	28,200	28,200	VEHICLE FUEL
28												
29			6011	UNIFORMS		2,070	13,380	13,380	15,225	15,225	10,725	CINTAS UNIFORMS RENTAL CONTRACT
30											3,750	BOOTS (\$150 PER EMPLOYEE) EVERY JULY
31											750	\$30 FOR 1 HAT AND 1 HEAD STOCKING EVERY JULY
32			6012	COUNCIL CONTINGENCY			80,000	96,505	46,715	94,855	94,855	2% of AVAILABLE FUNDS FOR OPERATIONS
33											0	PROJECTED SURPLUS
34			6014	PARK EQUIPMENT			5,000	28,750	33,000	43,000	25,500	REPLACE RIVER PARK FENCING, ADD SHRUBS AND BUSHES
35											1,500	HANDICAP PORTER JOHNS \$125 A MONTH APRIL - SEPTEMBER
36											16,000	MISC. PARK RELATED SUPPLIES
37				CARRY OVER CONTINGENCY			0	100,000	50,000	50,000		CONTINGENCY FOR INVOICES FROM LAST FISCAL YEAR
38			6022	AUTO TAGS	3,924	1,225	4,900	4,900	4,900	4,900		
39			6023	SHOP SUPPLIES	29,595	25,233	20,000	10,000	10,000	10,000		SUPPLIES FOR GENERAL SERVICES DEPARTMENT
40			6024	CEMETERY	5,529	3,427	6,000	6,000	6,000	6,000		

[illegible]



## FY23 BUDGET

As of: May 9, 2022

FY22 Town  
Manager

FY22  
Council  
Adopted

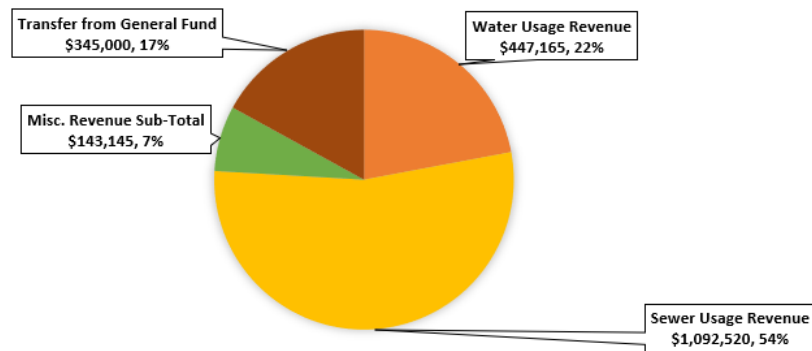
FY23  
Dept.  
Request

FY23 Town  
Manager

FY23  
Council  
Adopted

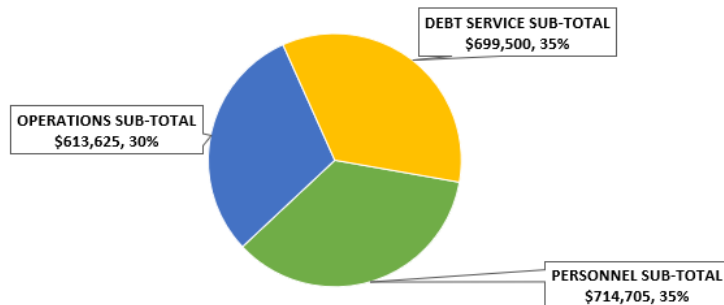
Water and Sewer Fund	4.1.21			2.1.22		4.1.22	
Water In Town per 1,000 gal (Fee \$12.62)	\$4.02	\$4.02		\$4.02		\$4.02	\$4.02
Water Out of Town per 1,000 gal (Fee \$20.11)	\$6.03	\$6.03		\$6.03		\$6.03	\$6.03
Sewer In Town per 1,000 gal (Fee \$12.62)	\$12.53	\$12.53		\$12.53		\$12.53	\$12.53
Sewer Out of Town per 1,000 gal (Fee \$20.11)	\$18.80	\$18.80		\$18.80		\$18.80	\$18.80
Water Usage Revenue	\$396,595	\$396,595	31,728	\$428,323	18,842	\$447,165	\$447,165
Sewer Usage Revenue	\$989,020	\$989,020	79,122	\$1,068,142	24,378	\$1,092,520	\$1,092,520
Misc. Revenue Sub-Total	\$235,765	\$235,765	(57,435)	\$178,330	(35,185)	\$143,145	\$143,145
Transfer from General Fund	\$415,340	\$415,340	(40,090)	\$375,250	(30,250)	\$345,000	\$345,000
Total Revenue Water & Sewer	\$2,036,720	\$2,036,720	13,325	\$2,050,045	(22,215)	\$2,027,830	\$2,027,830
Revenues over Expenditures	\$0	\$0		\$60,740		\$0	\$0
PERSONNEL SUB-TOTAL	\$653,102	\$653,102	30,955	\$684,057	30,648	\$714,705	\$714,705
OPERATIONS SUB-TOTAL	\$556,290	\$556,290	49,458	\$605,748	7,877	\$613,625	\$613,625
DEBT SERVICE SUB-TOTAL	\$739,648	\$739,648	(40,148)	\$699,500	0	\$699,500	\$699,500
WATER & SEWER FUND EXPENSES	\$2,036,720	\$2,036,720	(47,415)	\$1,989,305	38,525	\$2,027,830	\$2,027,830

### WATER AND SEWER FUND REVENUE



### Water and Sewer Fund Expenditures

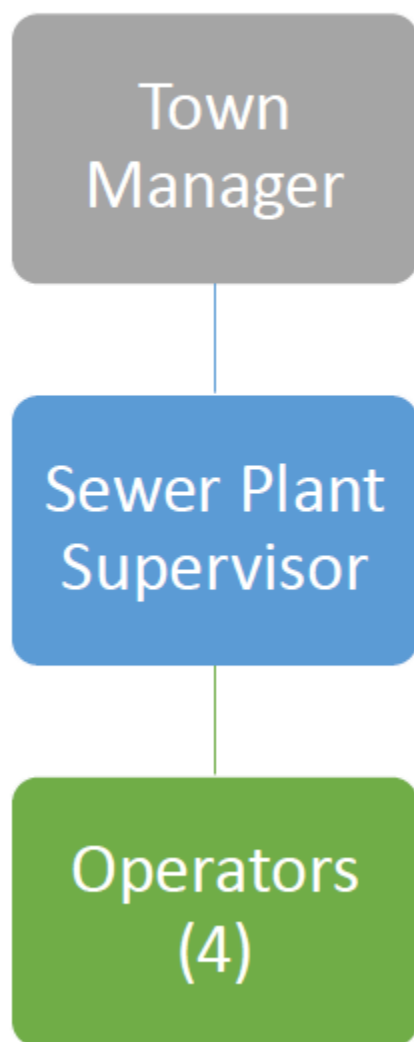
PERSONNEL SUB-TOTAL OPERATIONS SUB-TOTAL DEBT SERVICE SUB-TOTAL



## FUND REVENUES

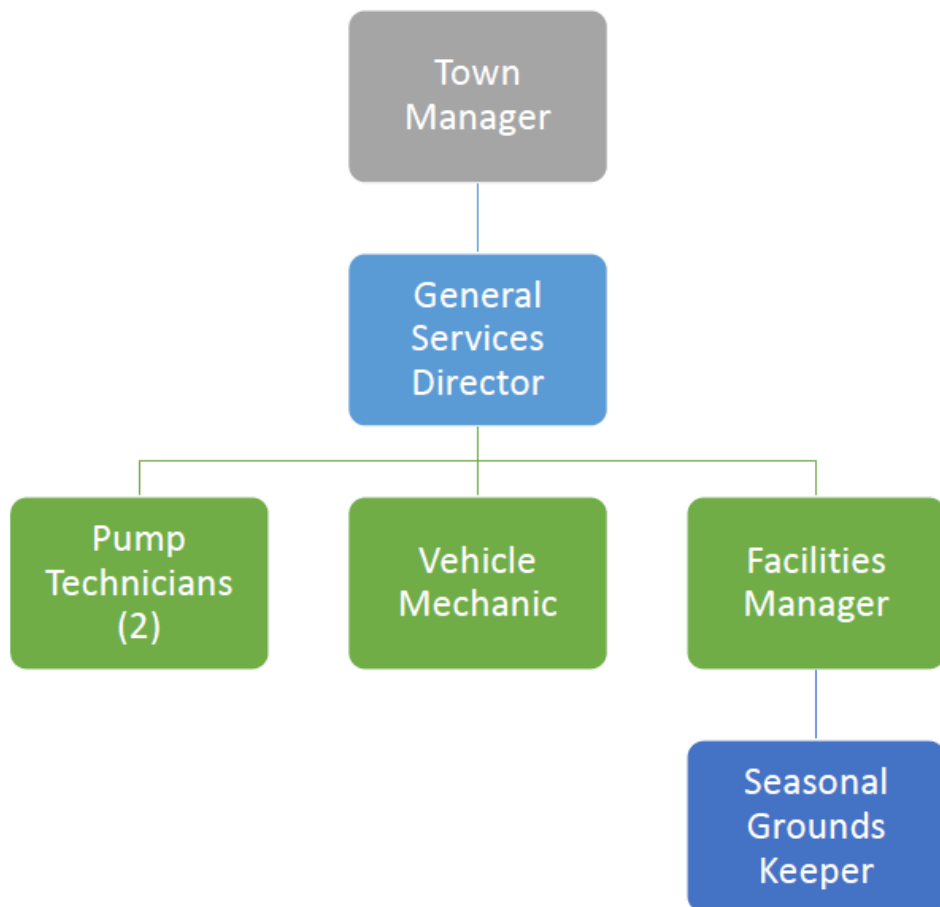
Fund	Type	Detail	Adopted TBD	FY20	FY21	FY22	2.1.22	4.1.22
			Revenue Detail	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROJECTION
			WATER & SEWER					
501	15010	0001	Interest Earned - Bank Deposits	-	-	240	250	240
501	16001	0001	Water Connections	12,975	25,875	13,325	17,600	8,800
501	16001	0002	Water Usage Charges	280,013	403,722	396,595	428,323	447,165
501	16001	0003	Sewer Usage Charges	721,252	1,022,127	989,020	1,068,142	1,092,520
501	16001	0004	Reconnection Fees	3,525	2,550	3,200	7,000	6,935
501	16001	0005	Administrative Fee	1,310	1,190	-	750	745
501	16001	0006	Sewer Connections	48,875	98,600	64,000	55,200	27,600
			Water Usage Late Fee				12,850	13,415
			Sewer Usage Late Fee				32,045	32,775
501	18990	0001	Miscellaneous	308	-	-	-	-
501	18990	0002	Essex County Share	16,409	141,001	155,000	52,635	52,635
501	41040	0001	G.O. Bond 2020b		528,500	-	-	-
501	90000	0000	New ACCT Fees		-	-	-	-
			Total Water & Sewer Revenue	1,084,667	2,223,565	1,621,380	1,674,795	1,682,830
			Transfers					
501	41050	0001	Transfer from General Fund	370,000	320,000	415,340	375,250	345,000
501	41050	0502	Transfer from W&S Reserve					
			Total Transfers	370,000	320,000	415,340	375,250	345,000
			Total Revenue Water & Sewer	1,454,667	2,543,565	2,036,720	2,050,045	2,027,830

## **Water and Sewer Department 5 Total Employees**



# General Services Department

## 6 Total Employees

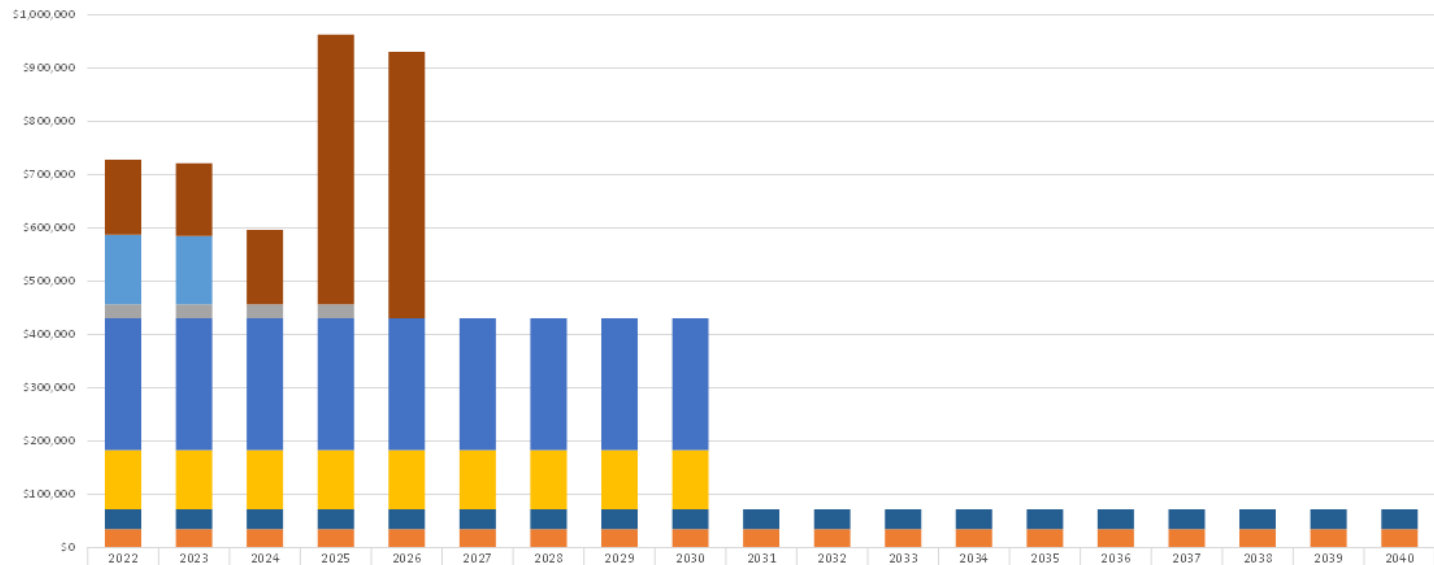


	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FUND	DEPT	WATER & SEWER FUND EXPENSES											
2	CODE	CODE	OBJECT	ACCOUNT			FY20	FY21	FY22	FY23	FY23	FY23	DETAIL	
3	501	45000	CODE	DESCRIPTION			ACTUALS	ACTUALS	ADOPTED	DEPT RQST	TWN MGR	ADOPTED	COST	EXPENDITURE DETAIL
4				TOTAL			1,915,831	1,938,668	2,074,400	1,989,305	2,027,830	2,027,830		
5														
6				PERSONNEL SUB-TOTAL			528,299	597,147	653,102	684,057	714,705	714,705		
7			1150	SALARIES - SEWER					155,245	140,465	155,085	155,085		
8			1151	Overtime - Sewer					26,007	29,145	31,755	31,755		
9			1160	SALARIES - WATER					61,625	52,291	56,390	56,390		
10			1161	Overtime - Water					7,080	7,255	7,835	7,835		
11			1170	SALARIES - WASTEWATER PLANT					225,430	230,441	237,005	237,005		
12			1171	Overtime - WasteWater Plant					18,955	19,450	20,720	20,720		
13			2100	FICA				30,054	30,512	36,647	38,920	38,920		
14			2210	VRS				29,928	30,562	63,482	55,625	55,625		
15			2300	MEDICAL INSURANCE				72,960	74,426	82,080	88,560	88,560		
16			2700	WORKER'S COMPENSATION				19,480	23,258	22,800	22,800	22,800		
17														
18				OPERATIONS SUB-TOTAL			567,150	463,271	643,970	605,748	613,625	613,625		
19			3140	ENGINEERING			28,982	37,027	40,000	30,000	27,920	27,920		CHA COMPANIES
20			3142	CONTRACT / PROFESSIONAL SERVICES			0	0	45,000	48,000	48,000	48,000	45,000	POLYMER INTO PRESS BELT THAT SEPERATES LIQUID FROM
21														SOLID THEN GETS PRESSED INTO "CAKE" OR BRICKS
22														2) VAPEN NINULAS PSA HAULS SLUDGE TO K&Q LANDFILL
23			3320	IT SERVICES AND SOFTWARE						46,750	46,750	46,750	13,000	METER READING SOFTWARE (AMI \$4,385 + ALD \$5,137 + Misc.)
24													24,500	DROPCOUNTER CUSTOMER PORTAL (\$9,500 + \$1,250x12 mos)
25													9,250	SEWER PLANT AND PUMP STATION ALARMS
26			3500	PRINTING			1,484	0	750	750	750	750		
27			5114	ELECTRIC - WATER WELL PUMPING			16,307	14,828	20,810	15,460	15,460	15,460	15,456	3 WATER WELLS - ANNUAL FIDELITY GENERATOR CHECK
28			5115	ELECTRIC - WASTEWATER PLANT			132,638	132,291	145,000	123,950	123,950	123,950	123,948	ANNUAL FIDELITY GENERATOR CHECK
29			5116	ELECTRIC - SEWER PUMPING			21,849	28,207	25,750	18,345	18,345	18,345	18,345	15 PUMP STATIONS - ANNUAL FIDELITY GENERATOR CHECK
30			5210	POSTAGE			2,727	2,528	3,500	3,500	3,500	3,500		
31			5230	TELEPHONE - INTERNET			7,205	7,732	8,000	8,000	8,000	8,000		ALL INTERNET AND PHONE BILLS
32			5500	FOOD/CONFERENCE/ETC. REIMB.			1,815	1,815	4,730	4,730	4,730	4,730	4,730	ANNUAL TRAININGS AND CONFERENCES FOR LICENSES
33			5810	PROFESSIONAL DEVELOPMENT DUES				1,575	2,315	2,315	2,315	2,315	2,315	VA RURAL WATER \$400, VAMWA \$1,120, VAMSA \$795
34				WATER QUALITY LICENSES					960	960	960	960	960	DEQ, VDH, AND STAFF OPERATOR LICENSES
35			5820	MISC. OTHER			38,557	39,780	2,000	2,000	2,000	2,000		
36														
37			6025	SUPPLIES & REPAIRS - SEWER PUMP STATIONS			22,048	11,071	30,000	32,000	34,000	34,000		REPAIRS TO PUMP STATIONS
38			6026	SUPPLIES & REPAIRS - WATER WELLS			7,714	5,271	10,000	12,000	14,000	14,000		WATER WELL CLOROX AND REPAIRS
39			6027	METERS			826	1,494	2,400	5,000	4,000	4,000		REPLACEMENT FUNDING
40			6028	SUPPLIES - WASTEWATER PLANT			109,741	126,270	147,555	151,988	151,990	151,990		LAB SUPPLIES, LAB TESTING, WWTP EQUIPMENT
41			6029	SUPPLIES & REPAIRS - SEWER LINES			4,261	1,725	3,000	6,000	7,750	7,750		PARTS NEEDED FOR WATER LINES
42			6030	SUPPLIES & REPAIRS - WATER LINES			6,664	8,128	13,000	14,000	17,250	17,250		PARTS NEEDED FOR SEWER LINES
43			6031	SUPPLIES - REHAB			96,470	28,599	60,000	0	0	0		
44			8100	CAPITAL OUTLAY			71,862	14,080	87,680	80,000	81,955	81,955		UNPLANNED EXPENDITURES AND PROJECTS VW&S
45														



[illegible]

## TAPPAHANNOCK W&amp;S DEBT SCHEDULE POST-VRA REFINANCE

[illegible]

Unassigned Fund Balance History As of June 30 2021



■ History of Unassigned Fund Balance

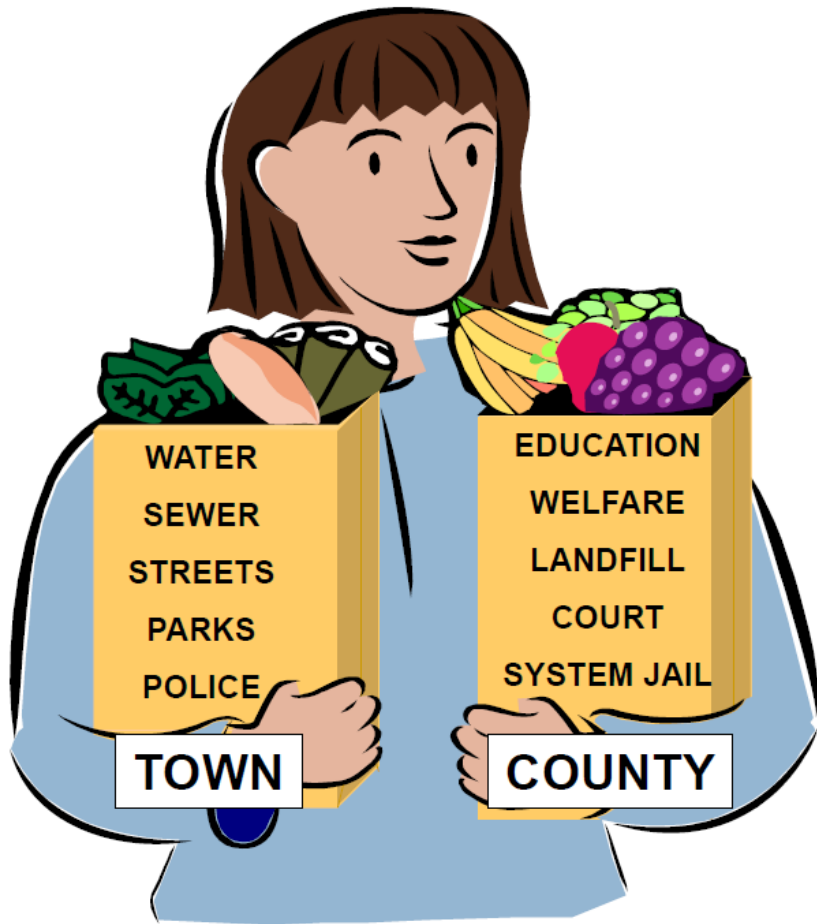
2016	2017	2018	2019	2020	2021
\$1,117,514	\$1,341,811	\$1,246,235	\$1,093,836	\$1,258,240	\$1,565,075

### Community Comparisons FY'22

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	\$0.40	6%	6%	\$0.15	\$12.00	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 FEES

Description	Rate as of July 1, 2021
Residence Twice Weekly Pickup	\$12.00 – Monthly
Commercial Twice Weekly Pickup	\$25.00 – Monthly
Dumpster Twice Weekly Pickup	\$45.00 – Monthly
Extra Pickup – Residential or Commercial	\$25.00 per pickup Residential or Commercial
Brush or Miscellaneous Items Pickup	\$25.00 ½ 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, 2021
Basic Zoning Permits	\$50.00
Minor Site Plans	\$50.00
Major Site Plans *Existing Development	\$250.00
Major Site Plans *New Development	\$500.00
Subdivisions - Minor	\$250.00
Subdivisions – Major	\$500.00
Sign Permits – Single 32 square feet or less	\$50.00
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

## FEE SUMMARY SHEET

### MISCELLANEOUS

Description	Rate as of July 1, 2021
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