

Consolidated Working Budget - Revenue July 1, 2021 - June 30, 2022

OPERATING REVENUE		Proposed 2021/2022	2020 BUDGET	YTD 2020 BUDGET		
<i>GENERAL</i>						
	Anti-Litter Grant	\$ 1,000.00	\$ 1,000.00	\$ 935.00		
	Bank Stock Tax	\$ 45,000.00	\$ 45,000.00			
	Beautification		\$ -			
	BPOL Tax	\$ 35,000.00	\$ 35,000.00	\$ 20,170.54		
	Building Zoning applications	\$ 2,250.00	\$ 500.00	\$ 1,200.00		
	Bush Hog Service	\$ 300.00	\$ 300.00			
	DMV Select Revenue	\$ 336,000.00	\$ 175,000.00	\$ 307,434.83		
	Employee Ins. Reimbursement	\$ 28,526.40	\$ 23,277.60	\$ 7,490.47		
	Employee VRS Reimbursement	\$ 10,809.55	\$ 10,809.55	\$ 7,813.38		
	Employee Aflac Reimbursement	\$ 7,000.00	\$ 7,000.00	\$ 4,268.35		
	Fines & Penalties	\$ 1,000.00	\$ 1,000.00	\$ 1,937.10		
	Fire Programs Income	\$ 15,000.00	\$ 10,000.00	\$ 15,000.00		
	Grant Income	\$ 1,000.00	\$ 1,000.00			
	Interest Income	\$ 3,500.00	\$ 3,500.00	\$ 393.68		
	Local Sales Tax	\$ 35,000.00	\$ 35,633.54	\$ 34,875.21		
	Meals Tax	\$ 56,000.00	\$ 56,087.60	\$ 30,564.39		
	Miscellaneous Income	\$ 1,000.00	\$ 1,000.00	\$ 195.49		
	Notary Services	\$ 300.00	\$ 300.00	\$ 185.00		
	Personal Property Tax	\$ 15,525.75	\$ 17,000.00	\$ 20,799.85		
	Postage Reimbursement	\$ 100.00	\$ 100.00	\$ 4.40		
	Public Service Corp. Tax	\$ 8,500.00	\$ 8,500.00	\$ 6,640.13		
	Real Estate Tax	\$ 97,373.52	\$ 93,385.62	\$ 93,116.09		
	Rental Income	\$ 4,500.00	\$ 4,500.00	\$ 3,750.00		
	Rolling Stock Tax	\$ 1,200.00	\$ 1,200.00			
	Tax overpayment	\$ 500.00	\$ 500.00	\$ 1,595.76		
	Transient Occupancy Tax	\$ 2,000.00	\$ 2,000.00	\$ 1,549.53		
	Vehicle Tax	\$ 6,690.00	\$ 7,000.00	\$ 5,330.00		
	Salary reimbursement from cemetery	\$ 25,870.00	\$ 13,586.98	\$ -		
	Transfer from W&S Fund	\$ 12,845.91	\$ -	\$ -		
	General Operating Revenue	\$ 753,791.13	\$ 554,180.89	\$ 565,249.20		
<i>CEMETERY</i>						
	Cemetery Income	\$ 35,000.00	\$ 35,000.00	\$ 25,075.00		
	Interest Income	\$ 100.00	\$ 100.00			
	Cemetery Operating Revenue	\$ 35,100.00	\$ 35,100.00	\$ 25,075.00		
<i>WATER & SEWER</i>						
	Connection Fee Water	\$ 60,000.00	\$ 4,000.00	\$ 8,000.00		
	Connection Fee Sewer	\$ 120,000.00	\$ 8,000.00	\$ 16,000.00		
	Water and Sewer Sales	\$ 250,000.00	\$ 250,000.00	\$ 166,512.19		
	Water Deposits	\$ 3,000.00	\$ 3,000.00	\$ 2,452.60		
	W&S Operating Revenue	\$ 433,000.00	\$ 265,000.00	\$ 192,964.79		
	TOTAL OPERATING REVENUE	\$ 1,221,891.13	\$ 854,280.89	\$ 783,288.99		
<i>CAPITAL REVENUE</i>						
	Transfer from sewer reserve		\$ 10,000.00	\$ -		
	Carry over from 2019/2020 budget		\$ 2,816.46	\$ -		
	Transfer from general operating fund	\$ 22,800.00	\$ 1,633.54	\$ -		
		\$ 22,800.00	\$ 14,450.00	\$ -		
	TOTAL REVENUE	\$ 1,244,691.13	\$ 868,730.89	\$ 783,288.99		
	TOTAL EXPENSES	\$ 1,244,691.13	\$ 868,730.89	\$ 783,133.50		

Consolidated Working Budget - Expense July 1, 2021 - June 30, 2022

		Proposed 2021/2022	2020 BUDGET	YTD 2020
OPERATING EXPENSES				
<i>GENERAL & OVERHEAD</i>				
	Advertising	\$ 3,000.00	\$ 3,000.00	\$ 1,458.36
	Audit	\$ 14,000.00	\$ 10,000.00	
	Bank Charges	\$ 50.00	\$ 50.00	
	Beautification	\$ 3,000.00	\$ 3,000.00	\$ 348.26
	Council/Mayor Salary	\$ 6,000.00	\$ 6,000.00	\$ 6,200.00
	Dues/Permits/Licenses	\$ 3,500.00	\$ 3,500.00	\$ 3,224.00
	Electricity	\$ 13,000.00	\$ 13,000.00	\$ 12,188.86
	Fire Programs Expense	\$ 15,000.00	\$ 10,000.00	
	Gas for maintenance vehicles & equipment	\$ 2,500.00	\$ 2,500.00	\$ 1,277.28
	Insurance - VML	\$ 14,200.00	\$ 13,645.00	\$ 14,188.00
	Insurance - Health	\$ 65,556.00	\$ 75,880.80	\$ 47,606.60
	Insurance - Aflac	\$ 7,000.00	\$ 7,000.00	\$ 6,114.77
	Internet/Email/Cloud Storage	\$ 4,200.00	\$ 3,120.00	\$ 1,590.13
	IT Support	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00
	Legal Fees	\$ 15,000.00	\$ 15,000.00	\$ 13,750.00
	Louisa Land Fill Charges	\$ 14,400.00	\$ 14,400.00	\$ 11,088.05
	Mileage Reimbursement	\$ 2,000.00	\$ 1,200.00	\$ 1,050.00
	Miscellaneous	\$ 500.00	\$ 500.00	\$ 446.47
	Office Cleaning	\$ 9,000.00	\$ 3,600.00	\$ 5,550.00
	Office Heat	\$ 1,500.00	\$ 1,500.00	\$ 1,086.74
	Office Supplies	\$ 20,000.00	\$ 15,000.00	\$ 20,940.25
	Payroll Taxes	\$ 21,000.00	\$ 19,000.00	\$ 13,709.97
	Planning Commission		\$ -	
	Postage	\$ 2,200.00	\$ 2,200.00	\$ 1,460.25
	Repair & Maintenance	\$ 22,625.22	\$ 12,000.00	\$ 12,538.72
	Refund for Tax overpayment	\$ 500.00	\$ 500.00	\$ 1,595.76
	Salaries	\$ 381,487.91	\$ 240,259.55	\$ 215,398.52
	Software	\$ 2,000.00	\$ 2,000.00	
	Telephone	\$ 6,800.00	\$ 6,800.00	\$ 5,977.51
	Training & Conferences	\$ 2,500.00	\$ 100.00	
	Trash Service	\$ 32,000.00	\$ 30,000.00	\$ 25,704.22
	Uniforms	\$ 1,000.00	\$ 1,000.00	
	Virginia Retirement System	\$ 17,000.00	\$ 15,000.00	\$ 11,070.52
	Webpage Maintenance	\$ 2,000.00	\$ 1,200.00	\$ 1,950.00
	Police & Legal Matters	\$ 5,000.00	\$ -	
	Capital Fund	\$ 22,800.00		
	Debt Service	\$ 17,472.00	\$ 17,592.00	\$ 17,592.00
	Transfer to capital fund		\$ 1,633.54	
	General Operating Expenses	\$ 753,791.13	\$ 554,180.89	\$ 458,105.24
<i>CEMETERY</i>				
	Buyback	\$ 1,000.00	\$ 1,800.00	\$ -
	Perpetual Care	\$ 3,500.00	\$ 3,500.00	\$ 2,330.00
	Fertilizer, Mulch, and Maintenance	\$ 1,730.00	\$ 12,000.00	\$ 1,691.87
	Salary reimbursement to general fund	\$ 25,870.00	\$ 13,586.98	\$ -
	Software	\$ 3,000.00	\$ 3,000.00	
	Transfer to cemetery reserve	\$ -	\$ 1,213.02	\$ -
	Cemetery Operating Expenses	\$ 35,100.00	\$ 35,100.00	\$ 4,021.87
<i>WATER & SEWER</i>				
	Asset Management	\$ 15,000.00	\$ 14,602.66	\$ 14,685.87
	County Wastewater Treatment	\$ 75,000.00	\$ 50,000.00	\$ 146,906.97
	County Water Purchased	\$ 25,000.00	\$ 20,000.00	\$ 21,499.95
	Electricity	\$ 12,000.00	\$ 12,000.00	\$ 8,621.68
	Hook up fee paid to LCWA	\$ 15,000.00	\$ 1,000.00	\$ 2,000.00
	Repairs & Maintenance	\$ 40,000.00	\$ 30,000.00	\$ 56,449.32
	Water Deposit Refunds	\$ 500.00	\$ 500.00	\$ 890.45
	Water Testing/monitoring	\$ 13,000.00	\$ 13,000.00	\$ 11,990.97
	Training for water & sewer	\$ -	\$ 2,000.00	\$ 2,330.00
	Software	\$ 3,000.00	\$ 3,000.00	\$ 1,691.87

<u>ESCROW from previous yrs</u>		<u>Added to ESCROW</u>		
		6/30/16		
Walton Park Pavilion	\$ 15,000.00	Walton Park Pavilion	\$ 5,000.00	
LCWA - water bill past due	\$ 5,586.43	Comp Plan Project	\$ 7,000.00	
		Road Improvement Fund	\$ 26,356.48	
Water/Sewer CIP	\$ 20,000.00		\$ 4,800.00	
			\$ 43,156.48	
		LGIP TOTAL	\$ 78,942.91	

<i>Added to ESCROW</i>		
6/30/17		TOTAL
Walton Park Pavilion	\$ 5,000.00	\$ 25,000.00
Water/Sewer CIP	\$ 20,200.00	\$ 40,200.00
	\$ 25,200.00	
LGIP TOTAL after 6/30/17		

July 1, 2014 - June 30, 2015

		Gross weekly	Yearly	VRS 5%	Taxes		
Robbie	\$10.17/Hr -- 25 hours per week	\$ 255	\$ 13,260		\$ 1,989		
Kathy	\$10.17/Hr -- 16 hours per week	\$ 163	\$ 8,476		\$ 848		
Kaitlin	\$10.00/Hr -- 25 hours per week	\$ 250	\$ 13,000		\$ 2,340		
Jessie	\$10.17/Hr -- 16 hours per week	\$ 163	\$ 8,476		\$ 1,695		
					\$ -		
Peggy	\$12.86/Hr -- 40 hours per week	\$ 515	\$ 26,780	\$ 1,339	\$ 5,624		
Ti-Lea	\$15.56/Hr -- 40 hours per week	\$ 622	\$ 32,344	\$ 1,617	\$ 7,439		
Nancy	\$11.52/Hr -- 40 hours per week	\$ 460	\$ 23,920	\$ 1,196	\$ 3,588		
Tracy	\$13.32/Hr -- 40 hours per week	\$ 532	\$ 27,664	\$ 1,383	\$ 5,533		
Jerry	\$13.16/Hr -- 40 hours per week	\$ 526	\$ 27,352	\$ 1,368	\$ 3,145		
Sal			\$ 21,000		\$ 3,360		
	TOTAL	\$ 3,486	\$ 202,272	\$ 6,903	\$ 35,561		
1% raise							
		Gross weekly	Yearly	VRS 5%	Taxes		
Robbie	\$10.17/Hr -- 25 hours per week	\$ 255	\$ 13,260		\$ 1,989	\$ 815	
Kathy	\$10.17/Hr -- 16 hours per week	\$ 163	\$ 8,476		\$ 848		
Kaitlin	\$10.00/Hr -- 25 hours per week	\$ 250	\$ 13,000		\$ 2,340		
Jessie	\$10.17/Hr -- 16 hours per week	\$ 163	\$ 8,476		\$ 1,695		
					\$ -		
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Nancy	\$11.52/Hr -- 40 hours per week	\$ 460	\$ 23,920	\$ 1,196	\$ 3,588		
Tracy	\$13.32/Hr -- 40 hours per week	\$ 532	\$ 27,664	\$ 1,383	\$ 5,533		
Sal			\$ 21,000		\$ 3,360		
	TOTAL		\$ 174,920		\$ 32,416		
	1% Raises		\$ 1,749.20	\$ 87.46	\$ 324.16	\$ 1,985.90	
Jerry	\$13.16/Hr -- 40 hours per week	\$ 526	\$ 27,352	\$ 1,368	\$ 3,145	\$ 29,130	
\$1.00 Raise/ hr		\$ 566.00	\$ 29,432	\$ 1,472	\$ 3,385	\$ 31,345	
						\$ 2,215	

July 1, 2014 - June 30, 2015

Revenue Notes		
1	BPOL	BPOL is not due until June 30, so is hard to project.
2	DMV Select	With the increase of the sales and use tax rate and tracking of the income this year we feel that the increase is warranted. We are currently averaging \$14000 a month.
3	Employee Insurance Reimbursement	the 10% paid by employees renewed rate of \$77.30 x4 employees
4	Interest income	The cds were cashed out to pay for the sewer project so there will not be any interest accrued on these
5	Real Estate Tax	This is based on the tax rate of \$.24/\$100 **with assessments valued at \$35,445,400
6	Rental income	Based on the \$900 month rent from the old town hall
7	Rolling Stock tax	This is a tax that is determined by the state each year and in the past years it has been trending upwards prior years
8	Walton Park Income	Will consist of re-payment for electric and water used along with the \$150/day usage charge.
9	Cemetery Interest Income	Unless we invest it in a short term product we will not have interest income in 2018
10	Water/Sewer Sales	Same as last year
11	Water Deposits	Same as last year \$210.70 for water and sewer deposit
12	Transfer from Reserve	Move money from escrow- Equipment fund to purchase land
Expense Notes		
14	Beautification	Improvements around town (street signs, banners) Mulch, x-mas tree lighting, flowers, STREET CLEANING
15	Council/mayor Salary	All salaries are \$100/ month. Tex Pierce does not take his salary.
16	Electricity	Office, street lights, new maint shop, old maint shop moved electric from Walton Park to its own line item
17	VML Insurance	Estimated from VML is \$ 16470
18	Insurance	Based on the rates of \$773/ year with 4 employees taking insurance
19	Internet	Monthly service only, no back up costs due to CVA Link agreement
20	IT Support	\$540 security software, hourly rate for upkeep, installation, and repairs

July 1, 2014 - June 30, 2015

21	Office Supplies	Richo \$4100, Water \$660, printer ink, usti \$ 3000, toilet paper etc		
22	Repair & Maintenance	With older equipment and facilities, this will continue to rise.		
23	Salaries	Part of estimated salaries are included in the cemetery maintenance line Includes funds for a pay increase up to 2%		
24	Telephone	\$465/ month plus long distance \$35/ month plus \$ 805 for yearly contract with Shortel = \$6,800		
25	Trash Service	New item based on a contract with Updike for \$2500 per month		
26	Virginia Retirement System	we combine VRS and Salaries affected by VRS Salaries affected by VRS = \$131,000*5% = \$6557 VRS= \$131,000 * 4.71% = \$4,239 TOTAL = \$10,800		
27	Walton Park	See Tab - Includes electricity, porta johns, gravel, repairs		
28	Cemetery Fertilizer, Mulch Maintenance	Includes \$25/hour * 8 hours/week for 36 weeks for salary on men cutting grass = \$7200 Mulch, etc		
29	Asset Management	Utility Services: Water Tower \$ 7,331.55, Well 4 = \$6,747.34		
30	Water Testing/monitoring	Hunter Martins Salary, Chemicals, water sample fees Chemicals = \$3550 water samples= \$ 1000 Hunter Martin \$8450		
31	Repairs/upgrades to town property	Additional X- mas decorations with 25 led lighted snow flakes for light poles Improvements to town property repairs to DMV Building		
32	Street lights	Quote for street lights and power poles from Dominion Power		
33	Purchase Propert for Town	Purchase property adjacent to DMV		
34	Upgrade Phone System	Upgrade Shoretel phone system and server		

<u>Walton Park INCOME</u>			
Reimburement of water			
Reimburement of electric			
Use of park fee			
Total income	\$	-	
<u>Walton Park Expenses</u>			
Electricity	\$	2,200.00	Min usage charge \$30/ month & events
Porta Johns	\$	600.00	
Gravel	\$	900.00	
Repairs and Maintence	\$	1,000.00	new picnic tables
Total expenses	\$	4,700.00	