



# The Town of Vinton, Virginia

FY2021-2022 PROPOSED BUDGET



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Vinton  
Virginia**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Vinton, Virginia for the Annual Budget beginning July 1, 2020. This is the fourth year that the Town has received this award, which represents a significant achievement for the Town. In order to receive the award, a budget document must satisfy criteria to operate as a policy document, a financial plan, an operations guide, and a communications device. Budget documents must rate "proficient" for all four basic categories as well as for 14 of the 27 mandatory criteria within those categories to receive the award.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# VINTON TOWN COUNCIL



**Bradley E. Grose**  
**Mayor**



**Sabrina McCarty**  
**Vice Mayor**



**Keith N. Liles**  
**Council Member**



**Laurie J. Mullins**  
**Council Member**



**Michael W. Stovall**  
**Council Member**

# TOWN DEPARTMENT STAFF



**Richard W. Peters, Jr.**  
Town Manager



**A. E. Cody Sexton**  
Assistant Town Manager



**Susan N. Johnson**  
Executive Assistant  
to the Town Manager  
Town Clerk



**Fabricio D. Drumond**  
Police Chief



**Anne W. Cantrell**  
Finance Director  
Treasurer



**Anita J. McMillan**  
Planning & Zoning Director



**William C. Herndon**  
Public Works Director



**Donna M. Collins**  
Human Resources/Risk Management  
Director



**Chasity N. Barbour**  
Community Programs &  
Facilities Director

# FINANCE/BUDGET COMMITTEE



**Bradley E. Grose**  
**Mayor**



**Michael W. Stovall**  
**Council Member**



**Richard W. Peters, Jr.**  
**Town Manager**

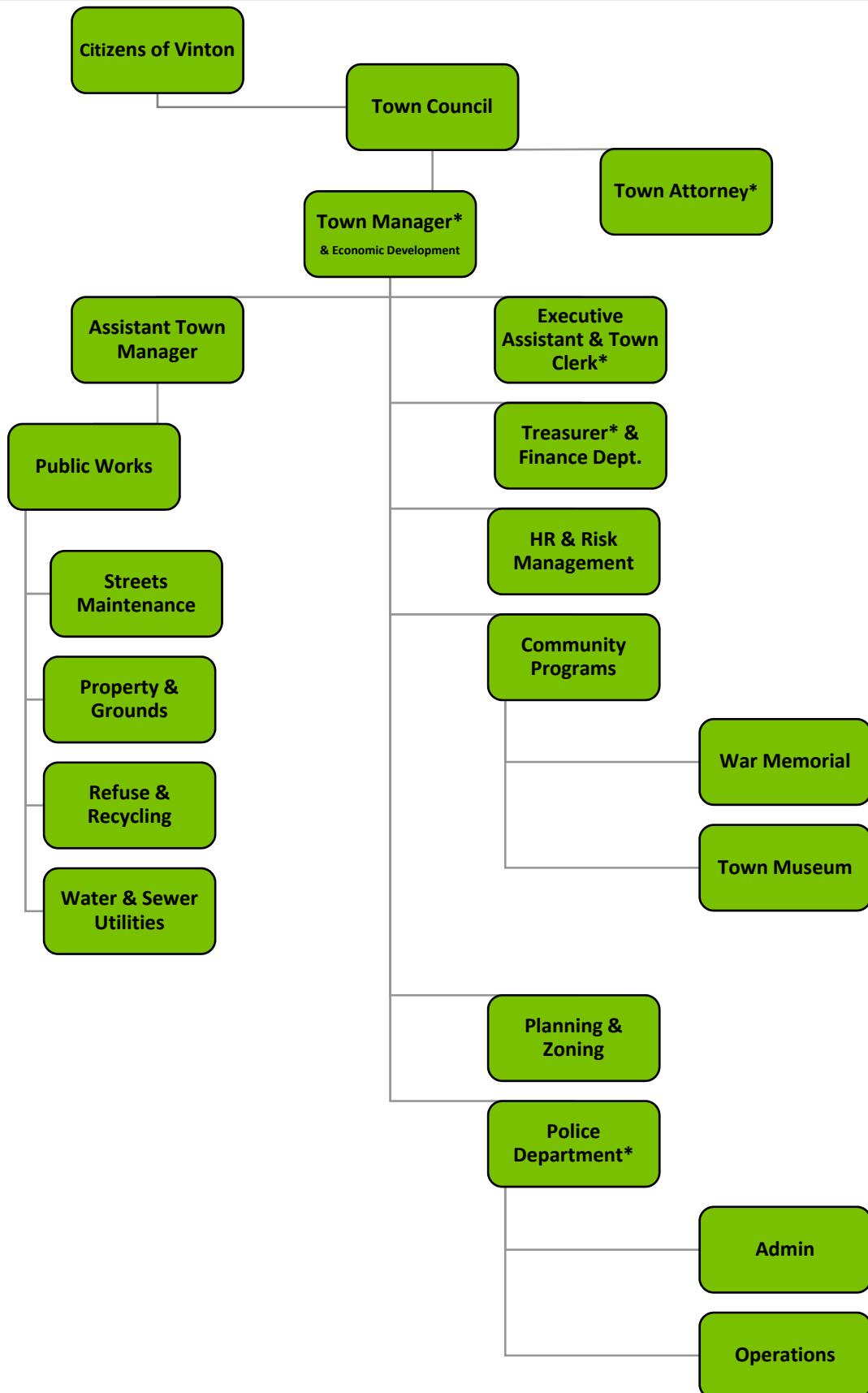


**Anne W. Cantrell**  
**Finance Director**  
**Treasurer**



**Brandon W. Gann**  
**Financial Services Analyst**

# Organizational Chart



\*Town Manager, Town Attorney, Town Clerk, Chief of Police and Treasurer are positions within the department appointed by Town Council.

## DEPARTMENT POSITION SUMMARY

Department	Actual Full Time Positions FY18-19	Actual Full Time Positions FY19-20	Budgeted Full Time Positions FY20-21	Budgeted Full Time Positions FY21-22
Administration	3.00	3.00	3.00	3.00
Finance	5.00	5.00	5.00	6.00
Fire/EMS	11.00	-	-	-
HR & Risk Management	1.00	1.00	1.00	1.00
Planning & Zoning	3.00	3.00	3.00	4.00
Police Department	26.00	27.00	26.00	26.00
Public Works	33.00	33.00	30.00	30.00
Special Programs	1.00	-	-	-
War Memorial	2.00	-	-	-
Community Programs	-	3.00	3.00	3.00
<b>TOTAL</b>	<b>85.00</b>	<b>75.00</b>	<b>71.00</b>	<b>73.00</b>

### Department Fund Allocation\*

Department	General Fund	Grant Fund	Utility Fund	Stormwater Fund
Administration	✓		✓	✓
Finance	✓		✓	
HR & Risk Management	✓		✓	✓
Planning & Zoning	✓			
Police Department	✓	✓		
Public Works	✓		✓	✓
Community Programs	✓			

\*Employees in certain departments are allocated to different funds based on work assignments.

## TOWN OF VINTON GENERAL INFORMATION

The **Town of Vinton** provides small town character with urban services and amenities located nearby. The small-town atmosphere is characterized by a low crime rate, small locally and regionally owned businesses, and moderately priced homes. Views of the mountains and Blue Ridge Parkway abound. Vinton represents the ideal type of community, small enough to provide a feeling of "belonging", yet progressive enough to provide the facilities, services, and conveniences that are necessary to make a community "home" to its citizens.

### History

The Town of Vinton has a rich history beginning before its charter on March 17, 1884. As far back as the mid-1700's those moving into the Roanoke Valley settled here to take advantage of the fertile land and abundant water supply. Early settlers played a vital part in the establishment of the community, such as the first official name for the area as "Gish's Mill" and ultimately the name Vinton. Perhaps one of the greatest mysteries about Vinton is the unknown origin of the name of Vinton. Many credit B. A. Jones, a local merchant, with deriving the name from two prominent families' in the area, the Vinyard's and the Preston's. Following incorporation, Vinton experienced continued development, much of which resulted from the spin-off of economic growth occurring in Roanoke County. The economic and social linkage formed between Roanoke and Vinton in the late 1800's has continued through to the present.



### Demographics



**Vinton** is a town in Roanoke County, Virginia, United States. The population was 8,098 at the 2010 census. Vinton is part of the Roanoke Metropolitan Statistical Area and the Roanoke Region of Virginia.

According to the United States Census Bureau, the town has a total area of 3.2 square miles (8.2 km<sup>2</sup>), all of it land.

The southern border of Vinton consists of 1.5 miles of lakefront in the Roanoke River Gorge. This lake, however, which was created by the 1904 construction of the hydroelectric Niagara (so-called) dam, is not visible from any inhabited part of the town, is difficult to reach, and is little used.

Vinton has varied topography, considering its small size. The above-mentioned lake is at an elevation of 890'. The Vinton side of the lake consists of a steep, wooded cliff 150' in vertical height. Vinton's highest point is on Olney Rd., at an elevation of 1265', which affords spectacular views of the adjacent City of Roanoke, at least for people with houses favorably positioned.



As of the census of 2010, there were 8,098 people, 3,494 households, and 2,174 families residing in the town. The population density was 2,451.4 people per square mile (947.8/km<sup>2</sup>). There were 3,774 housing units at an average density of 1,093.4/sq mi (422.8/km<sup>2</sup>). The racial makeup of the town was 88.8% White, 5.4% African American, 0.10% Native American, 1.0% Asian, 0.05% Pacific Islander, 0.59% from other races, and 0.91% from two or more races. Hispanic or Latino of any race was 1.11% of the population.

There were 3,494 households out of which 29% had children under the age of 18 living with them, 40.8% were married couples living together, 16.3% had a female householder with no husband present, and 37.8% were non-families. 32% of all households were made up of individuals and 25.9% had someone living alone who was 65 years of age or older. The average household size was 2.27 and the average family size was 2.85.

In the town the population is spread out with 25.7% under the age of 19, 6.0% from 20 to 24, 26.7% from 25 to 44, 25.8% from 45 to 64, and 15.9% who were 65 years of age or older. The median age was 39 years. For every 100 females there were 86.3 males. For every 100 females age 19 and over, there were 81.9 males.

The median income for a household in the town was \$42,427, and the median income for a family was \$60,172. The per capita income for the town was \$21,711. About 9.0% of families and 15.2% of the population were below the poverty line, including 27.3% of those under age 18 and 8.3% of those ages 65 or over.

## Employers

In Vinton, the largest employers include Berkshire Health & Rehabilitation Center (215), Precision Fabrics Group, Inc. (205), Kroger Food Center (185), , Roanoke County Schools (131), Rosie's Gaming Emporium (98), Aramark Uniform Services (97) and Penalty Box Partners (Lancerlot) 89.

In Roanoke County, the Roanoke County School System is the largest provider of jobs, with more than 2,000 employees. Other major employers include Wells Fargo Operations Center, Roanoke County Government, Kroger, Friendship Retirement Community and Richfield Recovery & Care Center. The Town and County have invested in several business parks that are looking for tenants, including the Vinton Business Center, home to Cardinal Glass.

## Education

As of one year ago there were more than 13,999 students enrolled in Roanoke County schools from grades kindergarten through High School. With approximately 1,082 students, William Byrd High School is one of the largest in Roanoke County. Attendance levels in the Vinton school zone are as follows: William Byrd Middle School 854, Herman L Horn 437 and W. E. Cundiff 511.

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## Town of Vinton

311 S. Pollard Street  
Vinton, VA 24179  
Phone (540) 983-0607  
Fax (540) 983-0626

**Richard W. Peters, Jr.**  
Town Manager

May 14, 2021

Honorable Mayor and Members of Town Council:

After careful review, Staff and I are pleased to submit the proposed *FY2021/2022 Budget* to Town Council and our Town of Vinton citizens. This year's budget represents a balanced budget with an optimistic outlook despite the lingering impact of the COVID-19 pandemic on our locality. The proposed *FY2021/2022 Budget* for the General Fund totals \$8,032,258, which represents an increase of 12.05% or \$863,708. The proposed *FY2021/2022 Budget* for all funds totals \$14,179,981.

### **RECOMMENDED BUDGET ALLOCATION BY FUND**

Allocation by fund, as well as a comparison to the FY2020/2021 budget, is as follows:

	<b>Adopted FY21</b>	<b>Proposed FY22</b>	<b>\$ Variance</b>	<b>% Variance</b>
General Fund	7,168,550	8,032,258	863,708	12.05%
Grant Fund	4,000	384,800	380,800	9,520.00%
Utility Fund	3,826,500	4,513,595	687,095	17.96%
Capital Fund	175,000	835,000	660,000	377.14%
Stormwater Fund	499,477	414,328	(85,149)	(17.05%)
<b>Total</b>	<b>11,673,527</b>	<b>14,179,981</b>	<b>2,506,454</b>	<b>21.57%</b>

The purpose of the annual budget is to plan necessary operating and capital expenditures within current revenue forecasts to implement the plans and vision of the Town Council. In 2021, for the first time, the Town Finance Staff completed a multi-year revenue forecast with information included in graph format below. Police, Public Works, Planning and Zoning, Financial Services, Community Services, and Administration will offer high quality services with no planned reductions in the upcoming fiscal year.

This document represents the dedication staff has in delivering services to its Town citizens and continuing to be fiscally responsible and transparent. The *Budget* as presented supports a high level of services that are delivered by the two operating departments and four administrative offices. We encourage you to focus your attention on the objectives in each department that are supported with the funding for the proposed *FY2021/2022 Budget*. With the continuing partnership between Town employees and individual and corporate citizens alike, we will continue to search for ways to be innovative in delivering services to the deserving citizens of the Town of Vinton.

### **BUDGET FOCUS**

The review and adoption of the Annual Operating and Capital Budgets represent some of the most important policy-making responsibilities of the Mayor and Town Council. The budget is

more than just the legal document appropriating funds; it establishes priorities among competing governmental services, all of which have dedicated constituencies. The Town Council must also establish service levels based on the priorities and within the fiscal capacity of the Town.

On June 16, 2020, Town Council approved and ratified the Town of Vinton Strategic Plan for 2020-2025. Preparation of this proposed *FY2021/2022 Budget* was guided by the following three goals established in the Strategic Plan:

1. Enhance the Town's infrastructure and livability
2. Maintain an efficient and high-performing government
3. Ensure the Town's continued financial viability by actively pursuing quality economic development

### ***Long-Range Planning***

Council members and staff worked together to develop strategies to achieve the three goals in the Strategic Plan for the future of the Town of Vinton, which strategies will be reevaluated during future Council Retreats. Town staff will also work with Council to review the strategies to be addressed in upcoming budgets.

- Aggressively pursue economic development opportunities to enhance local retail and dining options
- Encourage home ownership, housing rehabilitation, and the creation of new, high-quality, and affordable housing stock
- Continue to make Vinton a safe and secure community through community policing and engaging residents
- Continue to enhance the condition and appearance of the Town's public infrastructure and amenities
- Maintain a structurally balanced budget with regular, recurring revenues that are sufficient to sustain service levels and maintain public facilities
- Utilize available technology within municipal offices to improve efficient service delivery
- Conduct thorough organizational efficiency reviews in municipal offices and implement changes based on results

## **BUDGET OVERVIEW**

Town Council's commitment to sound fiscal decision-making is again reflected in this budget as in previous years. The citizens of Vinton expect quality services, prompt snow removal, professional law enforcement, professional land use and development guidance, quality community and recreation facilities, clean and well-maintained streets, quality neighborhoods, dependable water and wastewater service, responsive solid waste and recycling collection and many other quality municipal services. Our citizens also expect that these services be provided with minimal reliance on real estate taxes.

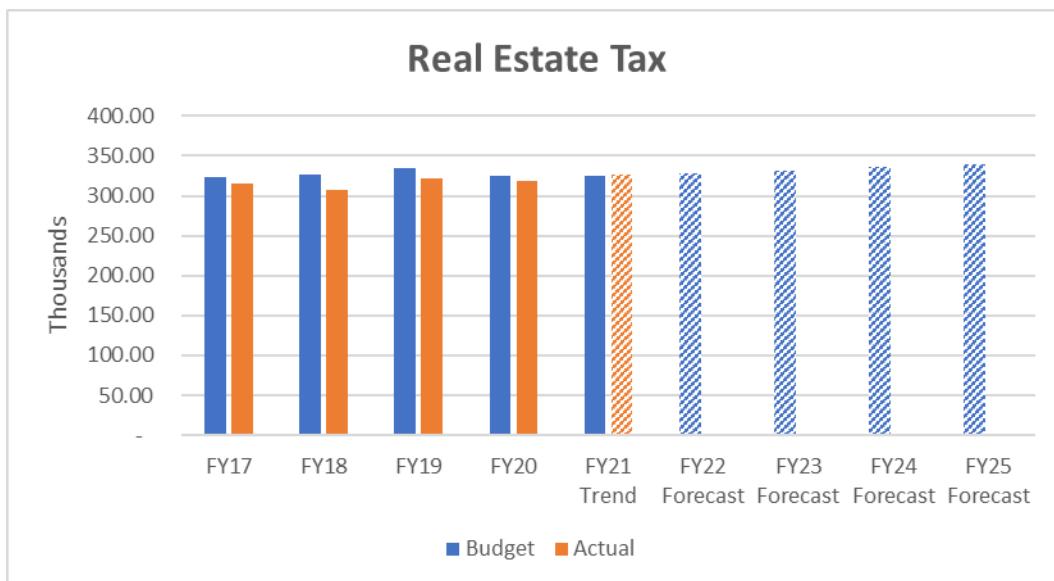
### ***Revenues:***

Despite the COVID-19 pandemic, the Town had relatively minor impacts across economy-based revenue sources, a display of the growing economy in the Town. This is a stark contrast from the past. For several years after the Great Recession, the growth of revenue in the Town of Vinton was less than 1.0%, which led to difficulty in keeping up with increased personnel and supply

costs. During 2018, after almost a decade of slow growth, the Town began to see consistent growth and was able to prioritize expenditures that had been placed on hold for most of the past decade. With the American Rescue Plan Act, there is also a high probability that the Town may be able to replace impacted revenue growth, as defined by the Department of the Treasury. Due to several questions still unanswered on this funding, the Town has opted to appropriate this funding separately from the annual budget with hope that more information is understood at that point in time.

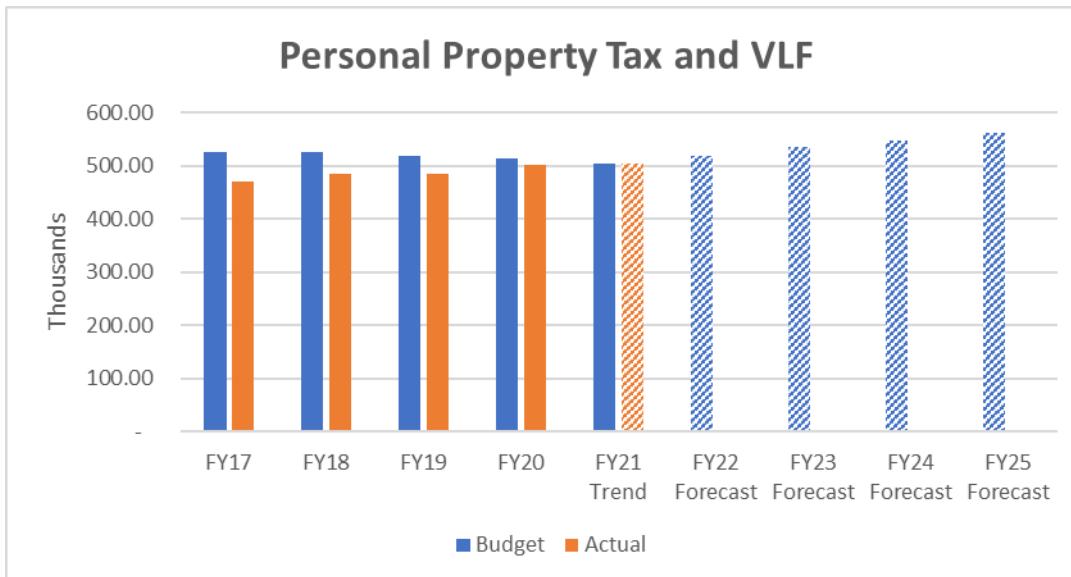
#### ***Real Estate Tax:***

Real estate tax revenue only accounts for 4.09% of the Town's total general fund revenues with a tax rate of \$0.07/\$100 of assessment value. The Town did see real estate assessments increase by approximately 4.85%, about \$17,459, in the tax levy with the 2021 reassessment. The current rate of \$0.07 per \$100 on real estate tax remains unchanged in Fiscal Year 2022. Town Residents also pay to Roanoke County \$1.09 per \$100 on real estate tax. The Town is forecasting this tax revenue source to increase despite the assumption of a level tax rate.



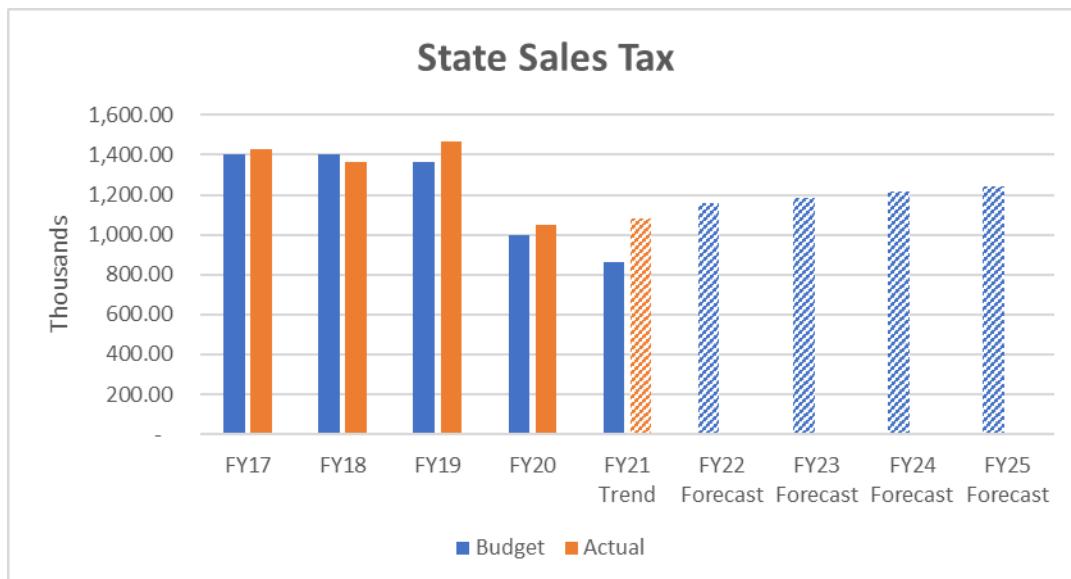
#### ***Personal Property Tax and VLF:***

The current rate of \$1.00 per \$100 on personal property tax remains unchanged in Fiscal Year 2022. Town Residents also pay to Roanoke County \$3.50 per \$100 on personal property tax. With the chip shortage in vehicle sales we are seeing an increase in value of the used car stock for one of the rarest occasions in history. The Town is forecasting for this tax revenue source to increase despite the assumption of a level tax rate.



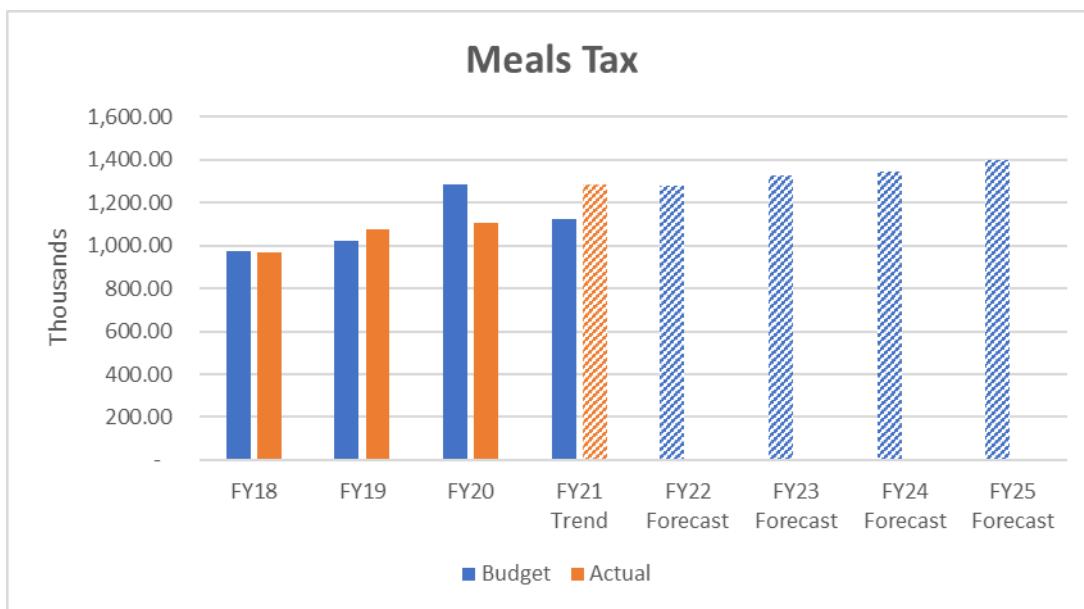
#### *Sales Tax:*

Despite the COVID-19 pandemic, Sales Tax revenue has continued to keep pace with the trend from the prior year, and this revenue source continues to forecast a projected increase over the next four years. The budget was dramatically decreased in Fiscal Year 2021 due to the unknown impact of the pandemic. The large decrease from Fiscal Year 2019 to Fiscal Year 2020 is from a change in the Sales Tax calculation distributed to the Town of Vinton with the end of the gainsharing agreement and the start of the service agreement. The Town of Vinton share of Sales Tax Revenue is calculated as the percentage of Town population to the County population and then multiplied by the total Roanoke County tax received. Sales Tax revenue is one of the top five General Fund revenue sources for the Town of Vinton.



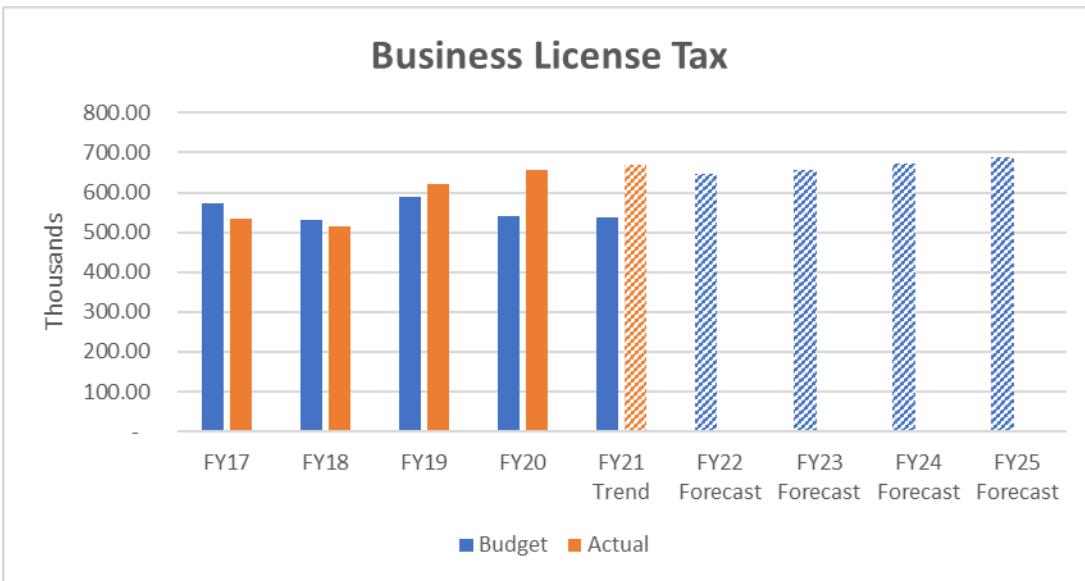
### **Meals Tax:**

The meals tax is a top revenue source for Vinton with no proposed change from its adopted rate of 6.0% for the proposed *FY2021/2022 Budget*. In August 2019, the Town Council approved a rate increase of 1.0%, as suggested by staff, to provide a funding source for capital improvement items. During the 2021 Budget Process, the outperforming nature of pari-mutuel tax was reviewed and Town Council felt comfortable to leave pari-mutuel tax as the primary capital improvement funding source and dedicate the 1.0% meals tax increase towards Public Safety increasing costs, such as the police car lease program. The Town drastically reduced the anticipated budget in Fiscal Year 2021 to account for decreased restaurant activity during the COVID-19 pandemic. The Town was very fortunate to have a local community who supported these businesses during the pandemic; and due to this support, the Town is expecting to experience only a slight drop in the Fiscal Year 2021 collections, as compared to Fiscal Year 2020.



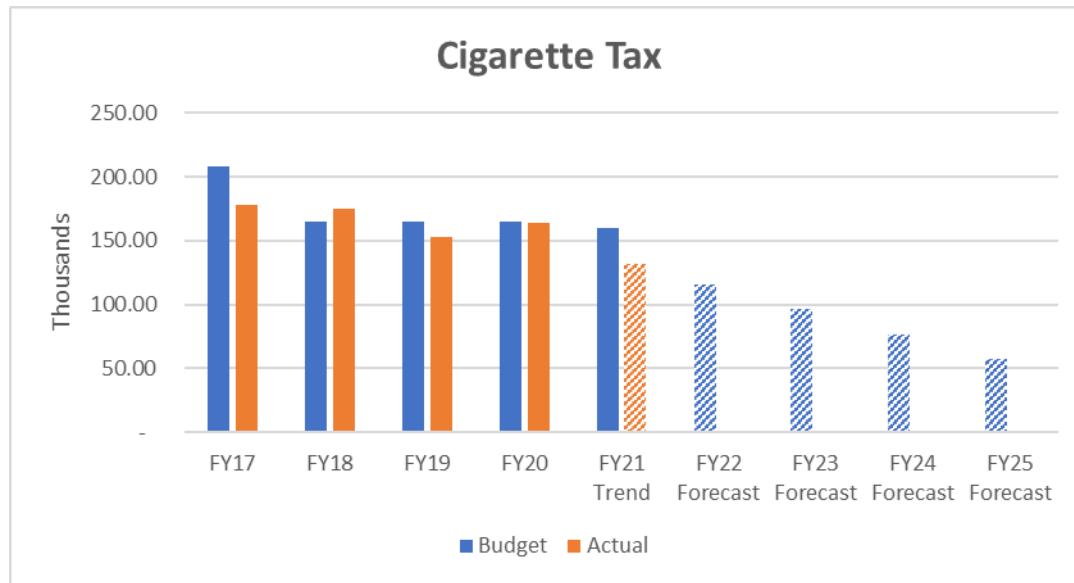
### **Business License Tax:**

In Fiscal Year 2021, staff decided to leave the anticipated budget at the same level despite a large actual over budget during Fiscal Year 2020. Although certain industries were more impacted than others, the Town revenue, which is based off the business' gross receipts, matched the revenue from Fiscal Year 2020 and even slightly exceeded the prior year amount. The Town is bringing the budget conservatively closer to actual receipts and planning for continued growth.



### ***Cigarette Tax:***

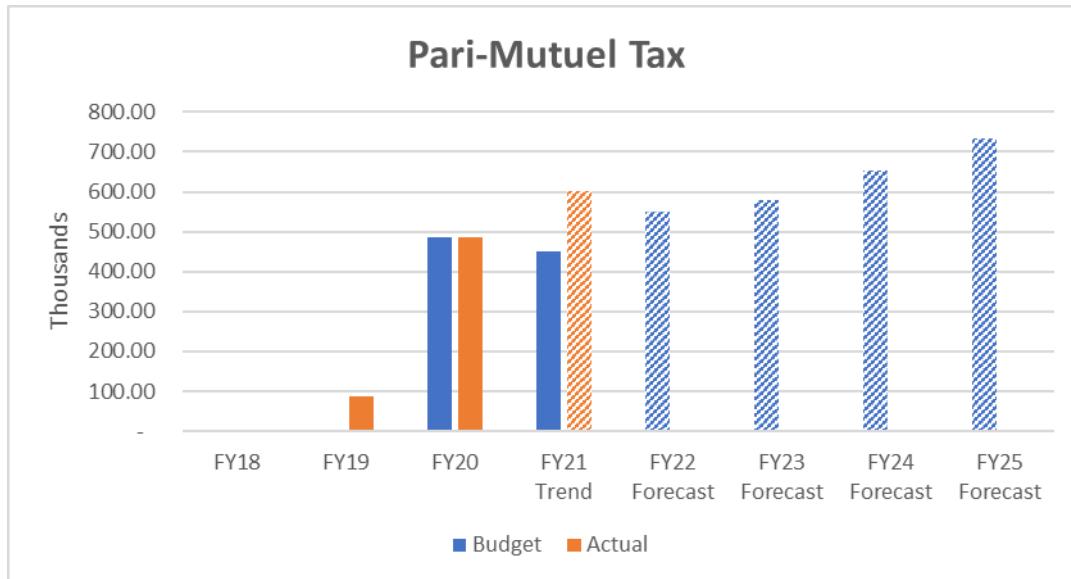
The cigarette tax rate of \$.25 per carton is unchanged with the proposed *FY2021/2022 Budget*. The Town is estimating this revenue source to generate approximately \$117,000 for the next fiscal year. Due to electronic and vapor products not requiring the cigarette stamp for sale, the Town is anticipating a continued slow decrease as these alternative tobacco products gain sales. As part of the General Assembly, Counties were also given authority to charge a Cigarette Tax in 2021. The Town is not sure at this time if there will be any impact from surrounding localities option to charge this tax for the first time.



### ***Pari-mutuel Tax:***

After long being vacant, the off-track betting facilities formally known as Colonial Downs, reopened as Rosie's Gaming Emporium in May of 2019, and outperformed all revenue expectations for the first three quarters of fiscal year 2020. During the onset of the COVID-19 pandemic, the facility was closed to the public and no revenue was generated. During Fiscal

Year 2021, the facility was able to open on limited capacity and has outpaced the performance of Fiscal Year 2020. The anticipated revenue stream is forecasted to grow as the Town's revenue is based on a percentage of the pools for Historic Horse Racing (HHR) terminals and Satellite Horse wagering. During 2021, Rosie's broke ground on an extensive expansion to add an additional 18,000 square feet of floor space and an additional 350 HHR terminals for a grand total of 500. The Town is unsure at this time if there will be a revenue impact in pari-mutuel tax from the expansion, although will continue to monitor and revise forecasts as the expansion is completed.



### ***Expenditures:***

In Fiscal Year 2021, due to uncertainty in the economic conditions and a conservative approach to revenue forecasting, each department was asked to critically evaluate its budget and identify budget reductions while maintaining the core government functions of the respective departments.

After mid-year projections were completed, Town Staff recommended to Council to consider several budget related restorations to include unfreezing the Assistant Town Manager, Financial Analyst, and Police Officer positions. Due to each department's diligent response to reduce spending during the pandemic, the Town also added approximately \$700,000 to its unassigned fund balance as of the annual audit.

The Town Manager and Treasurer/Finance Director presented to the Town Council during a budget retreat for options to utilize available fund balance to complete many needed capital improvement projects. This contribution also included setting aside \$285,000 in the capital fund for Fiscal Year 2022 projects above anticipated annual funding. The Capital Improvement Program was restored, and the Town was able to provide a 7-year funded plan. The Town Staff has worked closely with the Town Council to develop the proposed expenditure budget plan that accounts for the vision and direction of the previously adopted Town Council Strategic Plan.

### ***Personnel:***

The Town has an excellent reputation for being a desired employer as well as having outstanding employees who are committed to providing the best possible service to the community on a day-in and day-out basis. In the current budget, the changes in Personnel include the reclassification of several existing positions with no additional personnel added. The Town was able to implement 2 out of 3 parts of a pay plan prepared by Virginia Tech and a 1% Cost of Living Adjustment (COLA) for all employees. The Town did experience an increase in health insurance costs despite a roughly 5% increase in premiums due to a higher dependent plan population.

Funding is included in the proposed *FY2021/2022 Budget* to provide the following:

- The Town significantly restored travel & training budgets across the departments.
- The Town will continue to encourage employee professional development through the funding of higher education tuition reimbursement.
- No changes to health insurance premiums for employees.
- Although the Town experienced a 5.0% decrease, utilization of the plan lead to an increase in health insurance costs, which were fully funded by the Town.
- The Town's VRS Contribution Rate will remain at 12.46%.
- New Classification Plan for all classified positions, and a 1.0% COLA for all positions.
- Vacant positions analyzed for efficiency gains to ensure optimum operations.

As a part of the additional appropriations in Fiscal Year 2021, the Town is also proposing to fund a Paid Time Off (PTO) plan to replace the current Sick and Vacation Leave plans offered to employees. The goal of the plan is to provide a more flexible leave plan to employees and to reduce the liability of the Town on long-tenured retirements.

### ***Community Development***

The Planning and Zoning Department continues to ensure that any development and redevelopment activities meet the Town's adopted zoning requirements and land use policies to enhance the quality of life of Town's residents, increase homeownership, and attract private developers and businesses to invest in the community. The Department is in the process of revising the zoning and subdivision ordinances to be more aligned with the changing landscape of land use development and local economic needs and demands. Also, in addition to implementing the Town's Comprehensive Plan goals and objectives, the department is obtaining and administering transportation grants to provide connections to the valley-wide greenway system by constructing additional greenway trails and adding bicycle and pedestrian accommodations along Walnut Avenue and other key intersections to connect the exterior residential neighborhoods to the flourishing downtown business district. In addition to transportation grants, the Department is also assisting with the planning and administration of grant programs that will provide funding for comprehensive neighborhood rehabilitation, public and private infrastructure improvements, and the preservation and redevelopment of the historic Gish Mill site.

Staff in the Planning and Zoning Department are also responsible for managing and overseeing the Town of Vinton's website and social media accounts. These platforms are used to keep citizens informed of the day-to-day news and operations in the Town. During COVID-19, the website and social media were extensively used to keep people apprised of the Town's status and also used to help small businesses adapt their operations continue to serve and attract customers

to their business during modified pandemic operational guidelines imposed by the Governor of Virginia, the Virginia Department of Health (VDH) and the Center for Disease Control (CDC). Additionally, the website and social media platforms will continue to be used by the Planning and Zoning Department to receive citizens' comments and input on the Zoning Ordinance updates and the Urban Development Area (UDA) code revisions.

Planning and Zoning Department staff is also responsible for the administration of the stormwater management for the Town, including the Town's Municipal Separate Storm Sewer System (MS4) permit, annual report, and the Total Minimum Daily Load (TMDL) Action Plans for sediment and bacteria.

### ***Community Revitalization***

The Town continues to focus revitalization efforts to facilitate housing rehabilitation, improve the community's walkability, enhance our transportation corridors and encourage the redevelopment of targeted underutilized commercial properties.

**Housing:** The Town continues to seek opportunities for Community Development Block Grant (CDBG) submittals to the Department of Housing and Community Development (DHCD) to implement Comprehensive Neighborhood Housing and Community Infrastructure Rehabilitation Programs within historical neighborhoods with predominantly aging housing stock. If awarded one of these DHCD grants, a primary goal will also include these funds being utilized as a match for a pending Hazard Mitigation Grant Program (HMGP) application that involves the acquisition and removal of flood-prone properties in the Cleveland neighborhood.

**Transportation:** The Town continues to partner with the Greater Roanoke Transportation Corporation (GRTC) to maintain and enhance public transit routes within the Town to key commercial, public services and residential activity centers, such as Lake Drive Plaza, Washington Avenue and South Pollard Street. In addition, the Town has been awarded over \$3M in transportation related grants from the Virginia Department of Transportation (VDOT) to enhance walkability by adding signalized pedestrian crosswalks at the key intersections of South Pollard Street and Washington Avenue and Hardy and Vinyard Roads and by continuing the development of our sidewalk and greenway connectivity with the Glade Creek Greenway Phase II and by incorporating bike and pedestrian accommodations along Walnut Avenue.

The Town of Vinton has received confirmation of VDOT SMART SCALE funding for Phase III of the Walnut Avenue Corridor Improvements Project in the amount of \$7.4 million which will complete the final gap of improving the entire Walnut Avenue corridor with bicycle and pedestrian accommodations from West Lee Avenue to the western town limits.

**Commercial:** The Town received over \$90,000 from the Virginia Brownfields Restoration and Economic Redevelopment Assistance Fund (VABF) and the Department of Environmental Equality (DEQ) and has completed Phase I and Phase II Environmental Studies at Gish Mill and the South Pollard West Gateway, which has produced successful redevelopment plans for each site. In addition, the Town was awarded a \$300,000 Community-wide Brownfields Assessment Grant from the Environmental Protection Agency (EPA), and the Town has continued with assessments of the environmental

conditions of various “brownfield” sites throughout the community for future targeted redevelopment.

### ***Economic Development***

The Town of Vinton continues to work independently and collectively with other local and regional partners to pursue a variety of economic development activities to expand and diversify the local economy.

Key areas of focus for the Town are to place continued emphasis on “In-Fill” and “Up-Fill” development by targeting underutilized properties to market for new business ventures. While this approach primarily addresses the issue of the Town being essentially landlocked and with few large parcels of undeveloped space to actively market, this approach also can prove to be financially beneficial to the prospective developer or business owner looking to expand.

Due to many underutilized properties already having utilities, necessary zoning and existing infrastructure needs, those assets coupled with attractive local and historic tax incentives can often be a more affordable solution. These options also provide a quicker turn-around for being open for business as opposed to an entirely new construction build.

In partnership with Roanoke County, Vinton has realized immense success with this “redevelopment” strategy. The recent conversion of the former Roland E. Cook School and former William Byrd High School as apartments, the redevelopment of the former Vinton Library as a full service Macado’s Restaurant, the redevelopment of the former Vinton Motors Dealership as Vinyard Station, the restoration of an ice-rink and renovation of the fitness center at the Lancerlot Sports Complex, the return of Off-Track Horse Wagering as Rosie’s Gaming Emporium, and the rehabilitation of the Gish Mill Property into a mixed-use commercial property that will feature a restaurant, seasonal market and a VRBO style hospitality component, are examples that this approach is working and provides additional growth opportunity for the Town’s economic potential into the foreseeable future.

### ***Grant Fund:***

The Town elected to separate the grant funding and expenditures into a separate fund in the accounting system due to the volume and dollar value of the grants being awarded to the Town over the past several years. This fund is considered a multi-year fund and assists with grant tracking to ensure that the grant funds are being used to the greatest benefit of the Town. For reporting purposes, this will be a component of the General Governmental Fund.

### ***Water and Wastewater Fund:***

The maintenance, operations, and investment in our water and wastewater system is a fundamental government service. We have recognized the significant needs in our aging utility system and diligently work to keep it functioning. However, in the upcoming 10-15 years, significant investment will be required to replace water and wastewater lines, pump stations, and operating equipment. The proposed *FY2021/2022 Budget* as presented is balanced. In the proposed *FY2021/2022 Budget*, the Town is continuing to implement the multi-year increase as presented by Davenport & Company.

Early in 2019, Council approved a contract with Davenport & Company to perform a rate study for the Town system. The study provided data that the Town needed to implement several rate

increases over the next four years to fund major projects and increased costs. The Town approved a multi-year rate increase in November 2019, a detailed copy of the rates is included in the budget appendix. Due to an 80% consumption reduction of the Town's third highest user, Davenport & Company was consulted again in March 2020 to review if further changes in rates need to be made from the loss of revenue. A schedule of the top water and wastewater users for the Town is also included in the budget appendix for your review. After further review in 2020 and early 2021, Town Staff and Davenport & Company agreed that the Town was approximately one annual rate increase behind due to the decreased consumption. Davenport & Company was able to develop a plan with staff to re-finance debt and move forward with the new money issuance with the knowledge that the Town will utilize fund balance in the first year of debt payments and should be back to a revenue generating position by year 2. The approximately \$4,000,000 new money debt issuance was closed in April 2021.

#### ***Capital Fund:***

In Fiscal Year 2020, the Town re-opened the Capital Fund for the first time since it was closed at the onset of the 2008 recession. With the onset of the COVID-19 pandemic, Town Management proposed drastic reductions which allowed only minimal funding to be included in the Capital Fund for a grant match required for Mountain View Road. After mid-year projections in Fiscal Year 2021, Town Staff proposed restoring funding to many projects that had been placed on hold for the last decade. A staff member from the Finance Office and Planning/Zoning Office worked together to review projects based on the following criteria: Value to Citizen, Public Health/Safety Impact, Economic Development, Strategic Alignment, Operational Budget Impact, Regulatory Compliance, Grant Allocation, and Infrastructure Improvement. The Town Manager was able to utilize this information to prepare the Manager's Recommended Capital Improvement Plan.

Town Council approved to appropriate approximately \$1,300,000 for one-time expenditures. The Capital Improvement Program has been balanced with annual funding of \$550,000 and allows for all identified projects to be completed by Fiscal Year 2028. The Town Council was presented the Capital Improvement Plan worksheet at a Council Budget Retreat. The Planning Commission reviewed the plan, as required by the Town's Comprehensive Plan, and made a recommendation to Town Council to approve the plan as presented.

#### ***Stormwater Fund:***

Since FY2016-2017, this fund has assisted staff and Council in knowing the dollar amounts associated with the costs of stormwater management in order to make a sound decision on a future stormwater utility fee in the Town. Funding is needed to ensure that Town will continue to stay in compliance with the stormwater permits requirements and the additional Total Maximum Daily Loads (TMDL) Action Plans requirements. The proposed *FY2021/2022 Budget* has funding to provide analysis and recommendations to Council to implement a stormwater fee, which has been a discussion of the Town for several years. Unfortunately, with the significant revenue loses in the General Fund, finding a funding structure for the fund has become more important for future reliability.

## **CONCLUSION**

Members of the Town staff will be available to assist and support the Town Council during your deliberation on this Budget. We will provide any additional information or data you may need on the objectives and proposals included in this document. Copies of the proposed *FY2021/2022*

*Budget* are available in the Town Manager's Office, as well as the Treasurer's Office and on the Town's web site at [www.vintonva.gov](http://www.vintonva.gov). Finally, a document of this size and magnitude is a product of many individuals. This Budget would not be possible without the contributions of our Town Council, the Council Finance Committee, Assistant Town Manager Cody Sexton, Finance Director/Treasurer Anne Cantrell, Executive Assistant/Town Clerk Susan Johnson, Human Resources/Risk Management Director Donna Collins, Financial Services Analyst Brandon Gann, the Town Leadership Team, and supporting staff throughout our organization.

Very truly yours,



Richard W. Peters, Jr.  
Town Manager

## The Budget Overview

This budget document, the annual fiscal plan, is created as a means of communicating to our citizens the activities and goals for the Town in the upcoming fiscal year based on financial activities and policies included in this document. The budget plan covers a 12-month period beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>, also known as the Town's fiscal year. The budget document identifies the resources required to meet these goals and details how those requirements will be met. The budget is used as a working plan to assist Town management in ensuring that decisions made as part of day-to-day operations are consistent with the Town's short- and long-term goals. Considering that the budget is a plan, it may be amended during the year by the Town Council to reflect revised priorities or a changing financial environment.

There are five different budgets presented in this document; the General Fund budget, the Grant Fund budget, the Utility Fund budget, the Capital Fund budget and the Stormwater Fund budget.

**General Fund:** The General Fund budget is component of the Governmental Fund provides for the administration of the Town and the delivery of goods and services not required to be accounted for in other funds. The General Fund is primarily used for delivery of services to the community by Town departments, and is funded by general property taxes, other local taxes, licenses, permits, fees, and other sources.

**Grant Fund:** The Grant Fund budget is a sub-fund of the General Fund, but is accounted for separately for tracking purposes and to ensure that grant funds are being used to the greatest benefit of the Town. The sub-fund allows for better reporting of cash flow use and keeps departmental budgets in the General Fund from showing trend changes due to grant inflation.

**Utility Fund:** The Utility Fund budget is a component of the Enterprise Fund and is required to be reported separately. The budget for the Utility Fund is not legally binding in comparison to the General Fund, but is presented to plan for the needs of the utility system and budgeted according to cash needs.

**Capital Fund:** The Capital Fund is a component of the Governmental Fund, specifically identified as a Capital Projects fund, but is accounted for separately from the General Fund for tracking purposes and to allow for unspent funds to roll-forward on a committed basis. The Capital Fund is currently fully funded by a transfer from the General Fund.

**Stormwater Fund:** The Stormwater Fund is a component of the Enterprise Fund and is required to be reported separately. Although not currently funded by a fee structure, the Town has plans to contract with a consultant for a recommendation on future fees. The Stormwater Fund is currently fully funded by a transfer from the General Fund and the Utility Fund at 50%, respectfully. This represents the two funds where the charges were being coded prior to the creation of a separate fund.

## Document Structure

The general fund budget portion of the document is structured in increasing levels of detail, starting with budget summaries that state the budget in the broadest of terms. Expenditures and revenues are presented for each Fund in total dollars by source and use. The definition of a Fund and the different Funds utilized by the Town are found in the Budgetary Accounting section of this narrative. Following this break down is a Revenue Summary listing each revenue item for the Town. The revenue detail summaries are followed by a full-time personnel summary count by department. Prior year actual amounts, current year revised budget amounts and the upcoming fiscal year approved budget are represented for each level of detail. Finally, the document provides a narrative for each department indicating the function, activities and resources of each department and any changes that are being made to the department for the budgeted fiscal year.

## The Budget Process

The operating budget process begins with the distribution of Capital Improvement Request Forms to each Department Head during the fall which is due by the end of the calendar year so they can be reviewed and scheduled for a presentation to the Planning Commission Meeting. Later in the year, budget forms for personnel and operating budgets and distributed to departments with a due date of January 31<sup>st</sup>. Letters to Community Organizations are mailed in December indicating that their request for funding are due back to the Town Manager's Office by February 5<sup>th</sup> so they can be reviewed and these organizations may be invited to make a presentation to Town Council during the March Council Meetings.

Department submissions are reviewed and analyzed by the Council Finance Committee consisting of two members of Council, the Finance Director/Treasurer and the Town Manager. A process is created at these meetings to balance the revenue and expenditure requests. Mid-March the public hearing notices are advertised for the Real Property tax rates in order to set the rates for the new tax year. Beginning in late March to early April the budget is presented to Council in a budget work session. The Town Manager and Treasurer/Finance Director make a detailed presentation of the proposed budget to Council. After these presentations, Council holds additional work sessions, if needed, to discuss the budget and makes changes.

After careful consideration and deliberation on staff and citizen input, the preliminary budget, as modified for additions and deletions, is advertised for adoption by the Town Council. At a Regular Council Meeting during May or early June, Town Council approves the Budget through an ordinance. The ordinance places legal restrictions on expenditures at the departmental level. A department total or budget category can only be revised by the official action of Town Council, or the Finance Committee for amounts

less than \$10,000. The authority of the Town Manager to transfer up to \$10,000 budgeted amounts within a department code is provided in the Intradepartmental and Interdepartmental Transfer Policy, approved by Council. Per this Policy, the Council Finance Committee is also allowed to approve budget fund transfers between departments not to exceed \$10,000. Requests to amend the budget are presented to Council formally through a written report outlining in detail the purpose of the request. A resolution is adopted in a regular Council Meeting for the actual dollar amount appropriating the amount to the line item in the budget from the revenue source.

Once Council has approved a resolution for a budget amendment, the Town Clerk provides a copy of the signed resolution to the Finance Department and the budget amendment is made in the accounting system.

## Budgetary Accounting

The Town's financial operations are budgeted and accounted for by "funds." A fund is a separate and self-balancing accounting unit with its own specific revenues, expenditures, and general ledger. Separate funds established by the Town include:

1. General Fund
2. Grant Fund
3. Utility Fund
4. Capital Fund
5. Stormwater Fund

The Town's budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to governments. All funds are budgeted using a modified accrual basis of accounting with revenues being recorded when the funds are received and expenditures recorded when the good or services are received and the liabilities incurred. The Governmental Fund (which includes the General Fund, Grant Fund, and Capital Fund) Audited Financial Statements are prepared on a modified accrual basis of accounting, which is the same as the budget method. The Enterprise Fund (which includes the Utility Fund and Stormwater Fund) Audited Financial Statements are prepared on a full accrual basis of accounting, which is different from the budget method. Town Council has historically preferred to budget Enterprise Funds on the same basis as the Governmental Funds, which allows for a more visual picture of the cash flows and cash needs of the Utility and Stormwater Funds on an annual basis.

The Town defines a balanced budget as all revenues meeting all expenditures. For clarification, this can be accomplished with use of Fund Balance in the revenue budget section.

Monthly Financial Reports are prepared for Departments, Administration and Council providing them month-to-date expended, encumbrances, year-to-date expended and

remaining balance information. Also, at the time of posting of Purchase Orders and Accounts Payable a check on the balances in the expenditures accounts is required.

The Town Manager may transfer up to \$10,000 in budget funding within a department code based on the resolution passed by the Town Council. Any budget transfers between departments up to \$10,000 may be authorized by the Town Finance Committee, composed of two Council Members. Any additional appropriation of revenue or expenditure transfer greater than \$10,000 must be taken before the Town Council for approval. In addition, per VA State Code, any budget amendment that exceeds 1% of the adopted budget may not be accomplished without first advertising and conducting a public hearing.

## Financial Policies

The Town of Vinton has Council approved Financial Policies for General Fund Reserves, Investments, and Intradepartmental and Interdepartmental Transfers. Staff has also set an administrative policy for Grants. The Town is required to follow Virginia State Code guidelines for debt issuance. A summary of the Town policies is included below:

**Debt Policy:** Per Article VII. Of the Constitution of Virginia, no city or town shall issue any bonds or other interest-bearing obligations which, including existing indebtedness, shall at any time exceed ten per centum of the assessed valuation of the real estate in the city or town subject to taxation, as shown by the last preceding assessment for taxes.

**General Fund Unassigned Fund Balance Policy:** The Town shall strive to maintain a General Fund Unassigned Fund Balance not to fall below two months of budgeted General Fund Revenues, the policy floor, and the Town will target to maintain an Unassigned Fund Balance equal to four months of budgeted General Fund Revenues, the policy target. The policy approved by Council sets the floor and target to address economic uncertainty, an emergency reserve, and working capital needs. The Town Treasurer is authorized to use the unassigned fund balance during the year for cash flow needs.

**Grant Policy and Procedures:** The grant policy provides responsibilities of grant accountability and recording for the departments and the Finance Department, and provides guidance on procedures for accounting. This is an internal policy that can be amended.

**Intradepartmental and Interdepartmental Transfer Policy:** The Town Manager may move up to \$10,000 within a department account by signature or between department accounts with approval of the Finance Committee. All transfers appropriated new revenue budget or moving more than \$10,000 must be taken to Council for final approval.

**Purchasing Policy & Procedures:** This policy is adopted to guide the Town of Vinton in obtaining high quality goods and services at reasonable cost, in conducting all procurement procedures in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety. The Town of Vinton provides an equal competitive opportunity to all vendors by promoting competitive bidding and/or negotiation, while establishing and maintaining trust, confidence, and cooperation with all vendors. The statutes governing the procurement of goods and services by government entities is contained in the Virginia Public Procurement Act (VPPA).

**Statement of Investment Policy:** The policy governs overall administration and management of funds held in the Town's investment portfolio. The portfolio shall be managed in line with the following hierarchy of objectives; the preservation of principal, maintenance of liquidity, and maximize return. The average maturity of the operating fund portfolio will not exceed 1 year. Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturity of such investment is made to coincide as nearly as practicable with expected use of funds.

## Budget Calendar

<b>September 18, 2020</b>	Distribute CIP Request Forms to Departments
<b>December 4, 2020</b>	CIP Request Forms returned to Finance Department
<b>December 17, 2020</b>	Operating Budget Spreadsheets sent to Departments
<b>January 14, 2021</b>	Mail Letters to Community Organizations
<b>January 17, 2021</b>	Operating Budget Submissions due from Departments
<b>January 20, 2021</b>	Payroll Budget Information sent to Departments
<b>February 12, 2021</b>	Payroll Budget Information due from Departments
<b>March 5, 2021</b>	Budget Discussion at Council Retreat
<b>March 25, 2021</b>	CIP Presentation to Planning Commission
<b>April 6, 2021</b>	Public Hearing and Adoption of Tax Rates
<b>April 12, 2021</b>	Manager's Proposed Budget to Finance Committee
<b>May 10, 2021</b>	Review Committee's Proposed Budget
<b>May 18, 2021</b>	Council Briefing and Budget Work Session
<b>June 1, 2021</b>	Public Hearing
<b>June 15, 2021</b>	FY22 Budget Adoption

# Annual Operating Budget

## Functional Units

General Fund	Grant Fund
Building and Grounds	Arbor Day Grant
Communication Services	BulletProof Vest Grant
Debt Retirement	Byrne Jag Grant
Economic Development	Cares Act Funding
Fire & EMS Building	Cares Act Utility Fund
Health Department Building	DCJS Body Worn Camera
Highway Maintenance	DHR Gish Mill Grant
Human Resources	DMV DUI Taskforce Grant
Legal Services	DMV Overtime Grant
Planning & Zoning	EPA Brownfields Grant
Police Department	Farmer's Market SNAP/EBT
Police/Animal Control	Fire Programs Grant
Public Transportation	IRF Econ Dev Grant
Public Works Administration	VDOT TA Gladecreek PHII
Recycling	VIDA/TAF Grant
Refuse Collection	VML Risk Management Grant
Retiree Insurance	Walnut Ave Bike Ped Grant(s)
Senior Program	Walnut Ave Ped Lee to 1st
Snow and Ice Removal	
Special Programs	
Town Council	
Town Manager's Office	
Town Museum	
Traffic Signs & Street Lights	
Treasurer/Finance Department	
Vinton Business Center	
Vinton Veterans Monument	
War Memorial	
Capital Fund	Utility Fund
Building & Grounds	Customer Accounts
Economic Development	Debt Retirement
Finance Department	Purchased Water
Highway & Streets	Wastewater System Maintenance
Planning & Zoning	Water & Wastewater Administration
Police Department	Water System Maintenance
Town Museum	
Traffic Signals	
Stormwater Fund	
	Administration
	Debt Retirement
	Operations
	Street & Road Cleaning

**TOWN OF VINTON**  
**REVENUE AND EXPENDITURE SUMMARY**  
**FY2021-2022 PROPOSED BUDGET**

	General Fund	Grant Fund	Utility Fund	Capital Fund	Stormwater Fund	Total
<b>Revenues</b>						
General Property Taxes	\$ 741,674	\$ -	\$ -	\$ -	\$ -	\$ 741,674
Other Local Taxes	3,651,613	-	-	-	-	3,651,613
Permits and Fees	4,646	-	-	-	-	4,646
Fines & Forfeitures	31,616	-	-	-	-	31,616
Use of Money	2,945	-	10,294	-	-	13,239
Use of Property	135,835	-	-	-	-	135,835
Charges for Services	5,676	-	-	-	-	5,676
Charges for War Memorial	101,446	-	-	-	-	101,446
Miscellaneous Revenue	458,281	-	-	-	-	458,281
Recovered Cost	52,231	-	39,000	-	-	91,231
Non-Categorical Aid	425,346	-	-	-	-	425,346
State Sales Tax	1,157,416	-	-	-	-	1,157,416
Categorical Aid	1,263,533	-	-	-	-	1,263,533
Operating Revenues	-	-	4,103,070	-	-	4,103,070
Grant Revenue	-	384,800	-	-	-	384,800
Transfer In	-	-	-	550,000	414,328	964,328
<b>Total Revenue</b>	<b>\$ 8,032,258</b>	<b>\$ 384,800</b>	<b>\$ 4,152,364</b>	<b>\$ 550,000</b>	<b>\$ 414,328</b>	<b>\$ 13,533,750</b>
<b>Expenditures</b>						
Personnel	\$ 4,117,718	\$ -	\$ 1,324,630	\$ -	\$ 251,605	\$ 5,693,953
Operating	2,399,895	-	1,462,754	-	91,496	3,954,145
Capital	313,350	384,800	262,750	835,000	32,500	1,828,400
Debt	444,131	-	1,256,297	-	38,727	1,739,155
Transfers	757,164	-	207,164	-	-	964,328
Contingency	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,032,258</b>	<b>\$ 384,800</b>	<b>\$ 4,513,595</b>	<b>\$ 835,000</b>	<b>\$ 414,328</b>	<b>\$ 14,179,981</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (361,231)</b>	<b>\$ (285,000)</b>	<b>\$ -</b>	<b>\$ (646,231)</b>
<i>Audited Available Fund Balance - FY20</i>	<i>3,698,974</i>	<i>-</i>	<i>2,414,970</i>	<i>397,271</i>	<i>(49,985)</i>	<i>6,461,230</i>
<b>Est. Beginning Unassigned Fund Balance</b>	<b>\$ 2,973,974</b>	<b>\$ -</b>	<b>\$ 2,414,970</b>	<b>\$ 857,271</b>	<b>\$ -</b>	<b>\$ 6,246,215</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (361,231)</b>	<b>\$ (285,000)</b>	<b>\$ -</b>	<b>\$ (646,231)</b>
<b>Est. Ending Unassigned Fund Balance*</b>	<b>\$ 2,973,974</b>	<b>\$ -</b>	<b>\$ 2,053,739</b>	<b>\$ 572,271</b>	<b>\$ -</b>	<b>\$ 5,599,984</b>
<b>Estimated Fund Balance/Annual Budget</b>	<b>37.03%</b>	<b>0.00%</b>	<b>49.46%</b>	<b>104.05%</b>	<b>0.00%</b>	
Fund Balance as # of Months	4.44	-	5.94	12.49	-	-

\*The Capital Fund Balance is listed as Committed in the Audit Schedule, but shown in this Schedule as Unassigned to display the full amount available for grant matches & capital spending.

**TOWN OF VINTON**  
**MAJOR FUND CONSOLIDATED SUMMARY<sup>1</sup>**  
**GENERAL FUND**

	<b>FY2020 Actual</b>	<b>FY2021 Projected</b>	<b>FY2022 Proposed</b>
<b>Revenues</b>			
General Property Taxes	\$ 742,567	\$ 712,820	\$ 741,674
Other Local Taxes	3,681,583	3,879,113	3,651,613
Permits and Fees	4,592	4,810	4,646
Fines & Forfeitures	54,486	47,576	31,616
Use of Money	42,409	21,500	2,945
Use of Property	138,300	137,313	135,835
Charges for Services	9,581	15,698	5,676
Charges for War Memorial	84,745	56,042	101,446
Miscellaneous Revenue	434,832	409,628	458,281
Recovered Cost	34,671	48,292	52,231
Non-Categorical Aid	430,813	422,166	425,346
State Sales Tax	1,181,933	1,157,799	1,157,416
Categorical Aid	1,602,301	1,234,000	1,263,533
Operating Revenues	-	-	-
Grant Revenue	-	-	-
Transfer In	-	-	-
<b>Total Revenue</b>	<b>\$ 8,442,813</b>	<b>\$ 8,146,757</b>	<b>\$ 8,032,258</b>
<b>Expenditures</b>			
Personnel	\$ 3,602,511	\$ 3,627,938	\$ 4,117,718
Operating	2,289,310	2,345,437	2,399,895
Capital	229,827	314,392	313,350
Debt	455,691	444,882	444,131
Transfers	781,640	2,108,464	757,164
Contingency	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,358,979</b>	<b>\$ 8,841,113</b>	<b>\$ 8,032,258</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ 1,083,834</b>	<b>\$ (694,356)</b>	<b>\$ -</b>
Est. Beginning Unassigned Fund Balance	\$ 2,945,887	\$ 3,668,974	\$ 2,974,618
Increase/(Decrease) in Fund Balance	\$ 1,083,834	\$ (694,356)	\$ -
Remove Res. Fund Balance (Inc.)/Dec.	\$ (360,747)	\$ -	\$ -
Est. Ending Unassigned Fund Balance	\$ 3,668,974	\$ 2,974,618	\$ 2,974,618
<b>Estimated Fund Balance/Annual Budget</b>	<b>49.86%</b>	<b>33.65%</b>	<b>37.03%</b>

<sup>1</sup> Major Fund is equal to 10.00% or more of the Total Budget

**TOWN OF VINTON**  
**MAJOR FUND CONSOLIDATED SUMMARY<sup>1</sup>**  
**UTILITY FUND**

	FY2020 Actual	FY2021 Projected	FY2022 Proposed
<b>Revenues</b>			
Use of Money	8,271	4,600	10,294
Recovered Cost	7,055	2,783	39,000
Miscellaneous	1,804	505	-
Operating Revenues	3,785,761	4,222,597	4,103,070
Transfer In	-	-	-
<b>Total Revenue</b>	<b>\$ 3,802,891</b>	<b>\$ 4,230,485</b>	<b>\$ 4,152,364</b>
<b>Expenditures</b>			
Personnel	\$ 1,159,843	\$ 1,122,413	\$ 1,324,630
Operating	970,003	1,414,599	1,462,754
Capital	259,772	392,395	262,750
Debt	312,696	770,629	1,256,297
Depreciation	786,351	-	-
Transfers	181,628	249,738	207,164
Contingency	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,670,293</b>	<b>\$ 3,949,774</b>	<b>\$ 4,513,595</b>
<b>Increase/(Decrease) in Fund Balance</b>	<b>\$ 132,598</b>	<b>\$ 280,711</b>	<b>\$ (361,231)</b>
Est. Beginning Unassigned Fund Balance	\$ 2,112,102	\$ 2,244,700	\$ 2,414,970
Increase/(Decrease) in Fund Balance	\$ 132,598	\$ 280,711	\$ (361,231)
<b>Est. Ending Unassigned Fund Balance</b>	<b>\$ 2,244,700</b>	<b>\$ 2,525,411</b>	<b>\$ 2,053,739</b>
<b>Estimated Fund Balance/Annual Budget</b>	59.03%	59.70%	49.46%

<sup>1</sup> Major Fund is equal to 10.00% or more of the Total Budget

## Revenue Funding Description

Revenue Source	Collection Description
<b>General Property Taxes</b>	Real Estate Taxes, Personal Property Taxes, and Public Service Corporation Taxes. Real Estate Taxes are collected June 5th and December 31st, while Personal Property Taxes and Public Service Corporation Taxes are all due by May 31st.
<b>Other Local Taxes</b>	Consumer's Utility Tax (Due Monthly), Business License Taxes (Due March 31st), Franchise License Taxes, Motor Vehicle Licenses (Due May 31st), Bank Stock Taxes, Pari-Mutuel Tax, Admissions & Amusement Taxes (Due Monthly), Hotel & Motel Room Taxes (Due Monthly), Prepared Food Taxes (Due Monthly), Pari-Mutuel Tax (Due Weekly) and Cigarette Tax (Due when Stamps Purchased). For FY2021 only, Skill Games Tax is included in this category.
<b>Permits &amp; Fees</b>	Permits from Planning & Zoning (due upon beginning of project).
<b>Fines &amp; Forfeitures</b>	Court Fines & Forfeitures, Parking Fines, and False Alarm Fees generated by the Police Department.
<b>Use of Money</b>	Interest from investments at financial institutions, typically paid on an annual basis.
<b>Use of Property</b>	Rental of Town Property, Rental of the Senior Center, and anticipated Sale of Equipment.
<b>Charges for Services</b>	Additional Waste Dumping Fees, Special Programs Income, and Senior Program Reimbursement.
<b>Charges for War Memorial</b>	Rental of the War Memorial, Taxable Sales, and Revenue from Use by Other Departments.
<b>Miscellaneous Revenue</b>	Revenue items that do not fit another designation as well as Roanoke County payment for refuse collection, debt reimbursement on the Fire-EMS Building, and veteran monument contribution.
<b>Recovered Cost</b>	Recoveries and rebates, and police contractual services.
<b>Non-Categorical Aid</b>	Funding from the State, Federal, or other sources that can be spent by Town for a non-project specific purpose. Assistance for Motor Vehicles Carriers, HB 599 Police Assistance Funds, and Personal Property Tax Relief from the State.
<b>State Sales Tax</b>	Portion of the Town of Vinton population to the Roanoke County population is multiplied by all sales tax received in Roanoke County. Per Chapter 191 of the 1966 Virginia General Assembly.
<b>Categorical Aid</b>	Funding from the State or Federal Level that can only be spent for a narrowly defined purpose. Example would be the Highway Maintenance Funds which are paid each year based on a mile calculation.

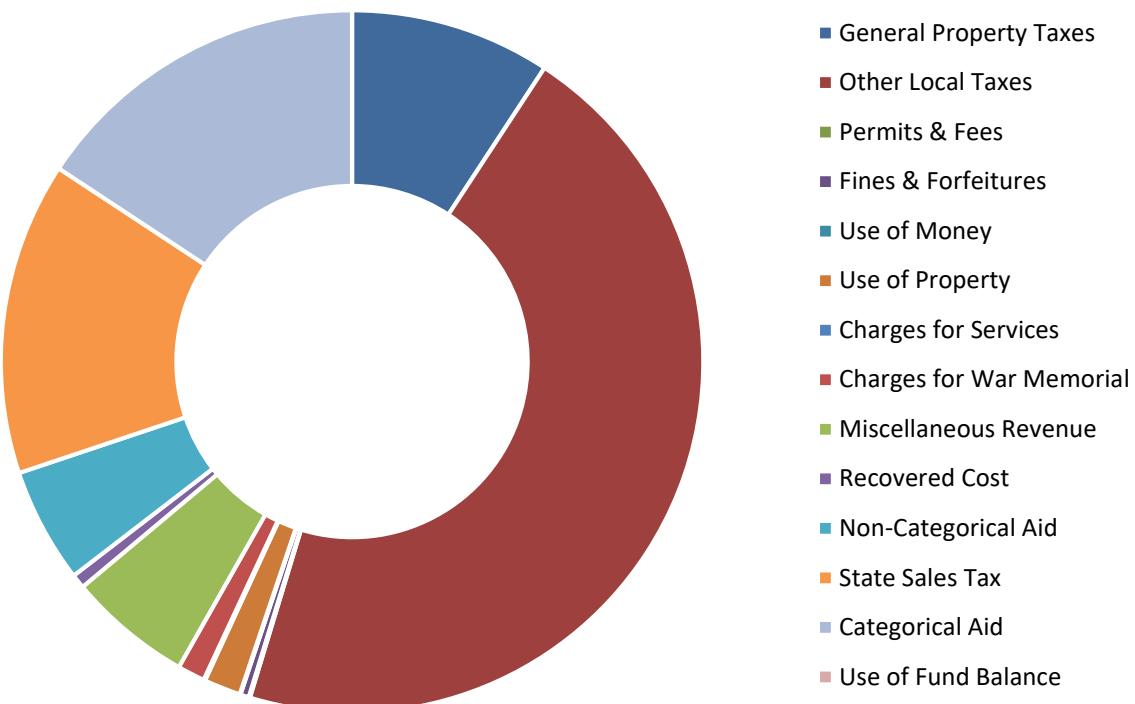
## General Fund Summary of Revenues

### Comparison by Function

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
General Property Taxes	742,567	683,300	741,674	58,374	8.54%
Other Local Taxes	3,681,584	3,354,000	3,651,613	297,613	8.87%
Permits & Fees	4,592	2,500	4,646	2,146	85.84%
Fines & Forfeitures	54,486	51,200	31,616	(19,584)	-38.25%
Use of Money	42,409	21,500	2,945	(18,555)	-86.30%
Use of Property	138,300	136,800	135,835	(965)	-0.71%
Charges for Services	9,581	-	5,676	5,676	100.00%
Charges for War Memorial	84,745	105,000	101,446	(3,554)	-3.38%
Miscellaneous Revenue	434,832	291,990	458,281	166,291	56.95%
Recovered Cost	34,671	10,000	52,231	42,231	422.31%
Non-Categorical Aid	430,813	414,260	425,346	11,086	2.68%
State Sales Tax	1,181,933	864,000	1,157,416	293,416	33.96%
Categorical Aid	1,602,301	1,234,000	1,263,533	29,533	2.39%
Use of Fund Balance	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>8,442,813</b>	<b>7,168,550</b>	<b>8,032,258</b>	<b>863,708</b>	<b>12.05%</b>

\*Changes in Public Safety relate to reducing the costs of the Fire & EMS Department with transfer of service to the County per new Memorandum of Understanding signed with Roanoke County.

### FY 21-22 Revenue Budget



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
CURRENT TAXES - REAL ESTAT	200.1101.001	322,072.70	326,191.32	147,940.31	325,000.00	328,608.00	328,608.00
<b>CURRENT REAL ESTATE TAXES</b>		<b>322,072.70</b>	<b>326,191.32</b>	<b>147,940.31</b>	<b>325,000.00</b>	<b>328,608.00</b>	<b>328,608.00</b>
DELINQUENT TAXES - R.ESTAT	200.1102.002	5,671.50	4,044.26	2,746.68	3,000.00	4,527.00	4,527.00
PUBLIC SERVICE CORP.	200.1102.005	12,890.02	13,229.62	14,546.28	12,800.00	13,639.00	13,639.00
REAL ESTATE - PENALTIES	200.1102.006	3,535.05	3,626.74	2,612.96	3,000.00	3,738.00	3,738.00
REAL ESTATE - INTEREST	200.1102.007	747.42	742.10	929.89	500.00	837.00	837.00
<b>DEL. RE TAX &amp; PUB. SVC. CORP.</b>		<b>22,843.99</b>	<b>21,642.72</b>	<b>20,835.81</b>	<b>19,300.00</b>	<b>22,741.00</b>	<b>22,741.00</b>
CURRENT PERSONAL PROP. TAX	200.1103.001	317,498.18	345,888.03	27,733.58	305,000.00	339,057.00	339,057.00
DELINQUENT TAXES-PERS. PRO	200.1103.002	18,224.89	25,493.84	7,296.99	16,000.00	26,693.00	26,693.00
PERSONAL PROP. - PENALTIES	200.1103.006	11,485.66	10,611.56	5,815.78	9,500.00	11,599.00	11,599.00
PERSONAL PROP. - INTEREST	200.1103.007	8,523.20	12,739.70	4,036.45	8,500.00	12,976.00	12,976.00
<b>PERSONAL PROPERTY TAXES</b>		<b>355,731.93</b>	<b>394,733.13</b>	<b>44,882.80</b>	<b>339,000.00</b>	<b>390,325.00</b>	<b>390,325.00</b>
COMMUNICATIONS SALES/USE TAX	200.1202.001	704,375.75	683,658.96	325,422.14	685,000.00	636,409.00	636,409.00
E-911 TELEPHONE TAX	200.1202.002	.00	.00	.00	.00	.00	.00
MOBILE TELEPHONE TAX	200.1202.003	.00	.00	.00	.00	.00	.00
<b>COMMUNICATIONS SALES/USE TAX</b>		<b>704,375.75</b>	<b>683,658.96</b>	<b>325,422.14</b>	<b>685,000.00</b>	<b>636,409.00</b>	<b>636,409.00</b>
CONTRACTING	200.1203.001	32,260.04	31,768.84	1,289.82	18,000.00	30,149.00	30,149.00
RETAIL SALES	200.1203.002	263,216.43	297,201.25	9,818.07	255,000.00	275,998.00	275,998.00
PROFESSIONAL	200.1203.003	123,465.68	138,380.44	2,884.43	100,000.00	137,242.00	137,242.00
REPAIRS, PERSONAL & BUS. S	200.1203.004	152,694.49	156,971.11	8,181.80	128,000.00	156,578.00	156,578.00
WHOLESALE	200.1203.005	1,466.45	2,329.91	.00	1,000.00	1,683.00	1,683.00
MISCELLANEOUS	200.1203.006	13,637.30	12,237.27	1,404.94	5,000.00	12,342.00	12,342.00
TAX ON PUBLIC UTILITIES	200.1203.007	34,368.60	33,227.84	15,946.92	32,000.00	33,079.00	33,079.00
<b>BUSINESS LICENSE TAXES</b>		<b>621,108.99</b>	<b>672,116.66</b>	<b>39,525.98</b>	<b>539,000.00</b>	<b>647,071.00</b>	<b>647,071.00</b>
FRANCHISE TAX - R. GAS CO.	200.1204.001	4,541.23	4,832.86	.00	4,000.00	4,869.00	4,869.00
RIGHTS-OF-WAY USE FEE	200.1204.005	22,254.91	21,373.20	9,390.45	22,500.00	22,715.00	22,715.00
<b>FRANCHISE LICENSE TAXES</b>		<b>26,796.14</b>	<b>26,206.06</b>	<b>9,390.45</b>	<b>26,500.00</b>	<b>27,584.00</b>	<b>27,584.00</b>
VEHICLE DECALS	200.1205.001	.00	.00	<b>-20.00</b>	.00	.00	.00
VEHICLE LICENSE FEE	200.1205.002	167,873.10	184,717.19	31,760.96	165,000.00	179,576.00	179,576.00
<b>MOTOR VEHICLE LICENSES</b>		<b>167,873.10</b>	<b>184,717.19</b>	<b>31,740.96</b>	<b>165,000.00</b>	<b>179,576.00</b>	<b>179,576.00</b>
BANK STOCK TAXES	200.1206.001	230,859.00	182,081.00	.00	200,000.00	207,466.00	207,466.00
<b>BANK STOCK TAXES</b>		<b>230,859.00</b>	<b>182,081.00</b>		<b>200,000.00</b>	<b>207,466.00</b>	<b>207,466.00</b>
PARI-MUTUEL TAX	200.1207.001	88,888.79	462,607.18	337,741.62	450,000.00	550,000.00	550,000.00
<b>PARI-MUTUEL TAX</b>		<b>88,888.79</b>	<b>462,607.18</b>	<b>337,741.62</b>	<b>450,000.00</b>	<b>550,000.00</b>	<b>550,000.00</b>
SKILL GAMES TAX	200.1208.001	.00	.00	12,528.00	.00	.00	.00
<b>SKILL GAMES TAX</b>		<b>.00</b>	<b>.00</b>	<b>12,528.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
ADMISSIONS TAX	200.1209.001	2,323.75	2,586.73	1,189.55	2,000.00	1,127.00	1,127.00
<b>ADMISSIONS TAX</b>		<b>2,323.75</b>	<b>2,586.73</b>	<b>1,189.55</b>	<b>2,000.00</b>	<b>1,127.00</b>	<b>1,127.00</b>
TRANSIENT OCCUPANCY TAX	200.1210.001	2,939.86	2,465.75	299.25	1,500.00	3,214.00	3,214.00
<b>TRANSIENT OCCUPANCY TAX</b>		<b>2,939.86</b>	<b>2,465.75</b>	<b>299.25</b>	<b>1,500.00</b>	<b>3,214.00</b>	<b>3,214.00</b>
PREPARED FOOD TAX	200.1211.001	1,078,908.21	1,289,456.84	653,252.67	1,125,000.00	1,282,197.00	1,282,197.00
<b>PREPARED FOOD TAX</b>		<b>1,078,908.21</b>	<b>1,289,456.84</b>	<b>653,252.67</b>	<b>1,125,000.00</b>	<b>1,282,197.00</b>	<b>1,282,197.00</b>
CIGARETTE TAX	200.1212.001	153,103.50	175,687.26	89,062.50	160,000.00	116,969.00	116,969.00
<b>CIGARETTE TAX</b>		<b>153,103.50</b>	<b>175,687.26</b>	<b>89,062.50</b>	<b>160,000.00</b>	<b>116,969.00</b>	<b>116,969.00</b>
ANIMAL LICENSES	200.1301.001	2,245.50	.00	.00	.00	.00	.00
<b>ANIMAL LICENSES</b>		<b>2,245.50</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
SITE PLAN & SUBDIVISION FE	200.1303.004	150.00	1,320.00	525.00	500.00	987.00	987.00
SIGN PERMITS	200.1303.005	1,287.00	1,215.00	670.00	500.00	1,252.00	1,252.00
ZONING PERMITS	200.1303.007	2,450.00	2,025.00	1,550.00	1,500.00	2,041.00	2,041.00
MISCELLANEOUS FEES	200.1303.009	275.00	31.50	250.00	.00	366.00	366.00
<b>PERMITS &amp; OTHER LICENSES</b>		<b>4,162.00</b>	<b>4,591.50</b>	<b>2,995.00</b>	<b>2,500.00</b>	<b>4,646.00</b>	<b>4,646.00</b>
COURT FINES & FORFEITURES	200.1401.001	59,387.05	52,450.91	21,886.46	50,000.00	30,000.00	30,000.00
PARKING FINES	200.1401.002	1,205.00	2,035.00	890.00	1,200.00	1,616.00	1,616.00
FALSE ALARM FINES	200.1401.003	.00	.00	.00	.00	.00	.00
LITTERING CIVIL PENALTY	200.1401.004	60.00	.00	.00	.00	.00	.00

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
<b>FINES &amp; FORFEITURES</b>		<b>60,652.05</b>	<b>54,485.91</b>	<b>22,776.46</b>	<b>51,200.00</b>	<b>31,616.00</b>	<b>31,616.00</b>
INTEREST FROM INVESTMENTS	200.1501.001	48,820.06	41,090.99	16,123.19	20,000.00	.00	.00
INTEREST FROM CDBG REV LOA	200.1501.002	2,034.97	1,315.43	708.32	1,500.00	2,945.00	2,945.00
INTEREST INCOME FROM BONDS	200.1501.004	.00	3.06	.00	.00	.00	.00
<b>REVENUE FROM USE OF MONEY</b>		<b>50,855.03</b>	<b>42,409.48</b>	<b>16,831.51</b>	<b>21,500.00</b>	<b>2,945.00</b>	<b>2,945.00</b>
RENTAL OF TOWN PROPERTY	200.1502.001	119,140.39	117,245.98	67,918.45	118,000.00	115,170.00	115,170.00
RENTAL OF EQUIPMENT	200.1502.002	.00	.00	.00	.00	.00	.00
RENTAL OF SENIOR CENTER	200.1502.003	21,306.50	12,962.00	7,126.00	10,000.00	12,338.00	12,338.00
DOH BLDG UTILITY PAYMENT	200.1502.004	6,853.01	8,092.43	3,918.12	8,800.00	8,327.00	8,327.00
SALES OF MATERIAL & SUPPLI	200.1502.006	1,103.34	.00	.00	.00	.00	.00
SALE OF EQUIPMENT	200.1502.008	16,580.00	.00	.00	.00	.00	.00
SALE/EASEMENT-REAL ESTATE	200.1502.009	.00	.00	.00	.00	.00	.00
<b>REVENUE FROM USE OF PROPERTY</b>		<b>164,983.24</b>	<b>138,300.41</b>	<b>78,962.57</b>	<b>136,800.00</b>	<b>135,835.00</b>	<b>135,835.00</b>
SIDEWALKS, CURB & GUTTER	200.1607.002	2,613.00	.00	4,133.00	4,133.00	.00	.00
<b>MAINT/HWYS/BRIDGES</b>		<b>2,613.00</b>	<b>.00</b>	<b>4,133.00</b>	<b>4,133.00</b>	<b>.00</b>	<b>.00</b>
ADD'L REFUSE CART FEE	200.1608.001	1,950.00	9,385.00	5,840.00	7,200.00	5,459.00	5,459.00
WASTE DUMPING & DISPOSAL C	200.1608.002	355.00	195.00	270.00	150.00	217.00	217.00
<b>SANIT &amp; WASTE REMOVAL FEE</b>		<b>2,305.00</b>	<b>9,580.00</b>	<b>6,110.00</b>	<b>7,350.00</b>	<b>5,676.00</b>	<b>5,676.00</b>
SPECIAL PROGRAMS INCOME	200.1613.001	668.00	1.00	.00	.00	.00	.00
SWIMMING POOL ADMISSIONS	200.1613.002	.00	.00	.00	.00	.00	.00
POOL MISCELLANEOUS	200.1613.003	.00	.00	.00	.00	.00	.00
SWIMMING POOL CONCESSIONS	200.1613.005	.00	.00	.00	.00	.00	.00
MEMORIAL HALL INCOME	200.1613.006	.00	.00	.00	.00	.00	.00
SWIMMING POOL- SWIM CLASS	200.1613.007	.00	.00	.00	.00	.00	.00
SENIOR PROGRAM INCOME	200.1613.008	.00	.00	.00	.00	.00	.00
OTHER SR. CITIZEN RE-IMB.	200.1613.009	66.00	.00	.00	.00	.00	.00
FEE FOR TRANSPORT	200.1613.010	225,793.47	.00	.00	.00	.00	.00
WM - REV FROM OTHER DEPT	200.1613.011	.00	.00	.00	.00	.00	.00
WM ITEM RESALE	200.1613.016	.00	.00	.00	.00	.00	.00
<b>CHARGES FOR SERVICES</b>		<b>226,527.47</b>	<b>1.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
WM HALL INCOME	200.1614.001	111,398.00	84,745.00	30,616.50	95,000.00	91,446.00	91,446.00
WM TAXABLE SALES	200.1614.002	.00	.00	.00	.00	.00	.00
WM CONTRACTED RESALE ITEMS	200.1614.003	.00	.00	.00	.00	.00	.00
WM - REV FROM OTHER DEPTS	200.1614.004	10,700.00	.00	1,330.00	10,000.00	10,000.00	10,000.00
WM - RECOVERED CONTRACT PM	200.1614.005	.00	.00	.00	.00	.00	.00
<b>CHARGES FOR SERVICES - WM</b>		<b>122,098.00</b>	<b>84,745.00</b>	<b>31,946.50</b>	<b>105,000.00</b>	<b>101,446.00</b>	<b>101,446.00</b>
MISCELLANEOUS INCOME	200.1899.001	14,558.65	15,606.20	4,072.08	3,000.00	17,675.00	17,675.00
OFS - REFUNDING DEBT	200.1899.002	.00	.00	.00	.00	.00	.00
DONATIONS FIRE DEPT-COUNT	200.1899.003	.00	.00	.00	.00	.00	.00
FIRE HYDRANTS - RKE CNTY	200.1899.004	6,500.04	.00	.00	.00	.00	.00
MISC. INCOME FROM OTHER GO	200.1899.005	.00	.00	.00	.00	.00	.00
R. CNTY. REFUSE COLLECTION	200.1899.006	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
VFAC CONTRIBUTION-EMS REHA	200.1899.007	.00	.00	.00	.00	.00	.00
RE-APPROPRIATED FUND BALAN	200.1899.008	.00	.00	.00	1,085,173.40	.00	.00
ROANOKE COUNTY: GAIN SHARI	200.1899.009	600,983.00	134,485.68	.00	.00	.00	.00
RVRA-HOST COMMUNITY FEE	200.1899.010	5,000.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
BOND PROCEEDS	200.1899.013	157,053.42	.00	.00	.00	.00	.00
DEBT PROCEEDS	200.1899.014	.00	.00	.00	.00	.00	.00
WAR MEMORIAL DONATIONS	200.1899.015	500.00	.00	.00	.00	.00	.00
POLICE DEPT DONATIONS	200.1899.016	1,000.00	2,610.00	2,200.00	150.00	.00	.00
GIFTS AND DONATIONS	200.1899.018	107.00	200.00	.00	.00	.00	.00
VINTON BUSINESS CENTER ROCO	200.1899.021	.00	.00	122,158.77	.00	120,000.00	120,000.00
BOND PROCEEDS	200.1899.024	.00	.00	.00	.00	.00	.00
ROCO-CONTR VIN BUSINESS CT	200.1899.025	.00	.00	.00	.00	.00	.00
ROCO-CONTR VETERAN MONUMEN	200.1899.026	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
DONATIONS FOR VETERANS MON	200.1899.027	.00	500.00	500.00	500.00	.00	.00
ROCO-CONTR DEBT PMT FIRE	200.1899.028	.00	163,694.90	163,990.44	163,990.00	162,923.00	162,923.00
ROCO ECON DEV REIMBURSEMENT	200.1899.029	.00	.00	.00	.00	40,000.00	40,000.00
DUPLICATE REAL ESTATE FEES	200.1899.030	185.00	235.00	120.00	150.00	183.00	183.00
CDBG GRANT LOAN APP FEE	200.1899.032	.00	.00	.00	.00	.00	.00
<b>MISCELLANEOUS INCOME</b>		<b>898,387.11</b>	<b>434,831.78</b>	<b>405,541.29</b>	<b>1,370,463.40</b>	<b>458,281.00</b>	<b>458,281.00</b>
RECOVERIES AND REBATES	200.1901.001	50,341.22	16,562.59	13,362.09	6,070.78	42,231.00	42,231.00
RECOVERED POLICE CONTRACTU	200.1901.004	15,478.00	18,108.00	7,344.00	10,000.00	10,000.00	10,000.00

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
RECOVERED EMS CONTRACTUAL	200.1901.005	.00	.00	.00	.00	.00	.00
<b>RECOVERED COSTS</b>		<b>65,819.22</b>	<b>34,670.59</b>	<b>20,706.09</b>	<b>16,070.78</b>	<b>52,231.00</b>	<b>52,231.00</b>
A.B.C. PROFITS	200.2201.001	.00	.00	.00	.00	.00	.00
MOTOR VEHICLES CARRIERS TA	200.2201.003	8,658.90	17,141.15	.00	8,500.00	11,675.00	11,675.00
POLICE ASSISTANCE (HB 599)	200.2201.009	202,672.00	210,576.00	119,408.00	210,576.00	210,576.00	210,576.00
PERSONAL PROP TAX FROM STA	200.2201.010	203,095.72	203,095.72	.00	203,090.00	203,095.00	203,095.00
MISC. NON-CATEGORICAL AID	200.2201.020	.00	.00	.00	.00	.00	.00
<b>NON-CATEGORICAL AID</b>		<b>414,426.62</b>	<b>430,812.87</b>	<b>119,408.00</b>	<b>422,166.00</b>	<b>425,346.00</b>	<b>425,346.00</b>
STATE SALES TAXES	200.2402.001	1,468,511.06	1,181,933.05	583,078.52	1,079,047.33	1,157,416.00	1,157,416.00
<b>STATE SALES TAXES</b>		<b>1,468,511.06</b>	<b>1,181,933.05</b>	<b>583,078.52</b>	<b>1,079,047.33</b>	<b>1,157,416.00</b>	<b>1,157,416.00</b>
EMER. SERVICES MATCHING FU	200.2404.002	.00	.00	.00	.00	.00	.00
DMV GRANT	200.2404.003	.00	.00	.00	.00	.00	.00
DCJS LIVE SCAN REPL GRANT	200.2404.005	.00	.00	.00	.00	.00	.00
HIGHWAY MAINTENANCE	200.2404.006	1,234,090.72	1,234,097.48	631,849.64	1,234,000.00	1,263,533.00	1,263,533.00
LE BLOCK GRANT	200.2404.007	.00	.00	.00	.00	.00	.00
DEPT. OF FIRE PROGRAMS	200.2404.010	28,030.00	.00	.00	.00	.00	.00
BVP VEST GRANT	200.2404.011	.00	.00	.00	.00	.00	.00
FORFEITURE FUND	200.2404.012	.00	.00	.00	.00	.00	.00
AMBULANCE GRANT 2017	200.2404.014	.00	.00	.00	.00	.00	.00
DMV OVERTIME GRANT	200.2404.015	.00	.00	.00	.00	.00	.00
MISC. CATEGORICAL AID	200.2404.020	1,704.33	1,427.68	757.95	.00	.00	.00
ATF-RECOVERIES(ASSET FORFT	200.2404.021	900.04	346,037.20	662.00	.00	.00	.00
DCJS - RECOVERIES	200.2404.023	5,103.00	20,738.24	1,095.50	.00	.00	.00
DMV TASK FORCE GRANT	200.2404.026	.00	.00	.00	.00	.00	.00
21ST CENTURY POLICING GRAN	200.2404.027	.00	.00	.00	.00	.00	.00
FOUNDATION FOR RV GRANT	200.2404.029	.00	.00	.00	.00	.00	.00
ATF - REIMBURSEMENT	200.2404.039	.00	.00	.00	.00	.00	.00
VML RISK MGMT GRANT	200.2404.040	.00	.00	.00	.00	.00	.00
RECOVERY ACT JUSTICE A.GRA	200.2404.041	.00	.00	.00	.00	.00	.00
MUMI PLANNING GRANT	200.2404.042	.00	.00	.00	.00	.00	.00
DMV SPEED ENFORCEMENT GRAN	200.2404.043	.00	.00	.00	.00	.00	.00
G3 VISION SYSTEM GRANT	200.2404.044	.00	.00	.00	.00	.00	.00
FED GRNT - BJAG COMP	200.2404.045	.00	.00	.00	.00	.00	.00
ASSET FORF. GRANT-PC REPL.	200.2404.046	.00	.00	.00	.00	.00	.00
CDBG GRANT	200.2404.051	.00	.00	.00	.00	.00	.00
CDBG LOCAL PRIVATE MATCH	200.2404.052	.00	.00	.00	.00	.00	.00
FEMA / VDEM PROJECT	200.2404.053	.00	.00	.00	.00	.00	.00
VDOT - REVENUE SHARING	200.2404.054	.00	.00	.00	.00	.00	.00
EMS GRANT	200.2404.055	.00	.00	.00	.00	.00	.00
VDOT REV SHARING GLADECRK	200.2404.057	5,457.95	.00	.00	.00	.00	.00
TINKER CREEK CANOE RAMP PR	200.2404.058	.00	.00	.00	.00	.00	.00
VDOT TA GRANT GLADECREEK P	200.2404.059	.00	.00	.00	.00	.00	.00
VDOT REVENUE SHARING-BRIDG	200.2404.782	.00	.00	.00	.00	.00	.00
RSTP WALNUT AVE IMP	200.2404.783	3,669.76	.00	.00	.00	.00	.00
ROANOKE VALLEY GREENWAY CO	200.2404.784	.00	.00	.00	.00	.00	.00
ROCO EDA	200.2404.785	.00	.00	.00	.00	.00	.00
ARBOR DAY CONTRIBUTIONS/GR	200.2404.786	.00	.00	.00	.00	.00	.00
VRA GRANT	200.2404.787	.00	.00	.00	.00	.00	.00
<b>OTHER CATEGORICAL AID</b>		<b>1,278,955.80</b>	<b>1,602,300.60</b>	<b>634,365.09</b>	<b>1,234,000.00</b>	<b>1,263,533.00</b>	<b>1,263,533.00</b>
TRANSFERS FROM	200.4105.001	.00	.00	.00	.00	.00	.00
<b>TRANSFERS FROM</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>TOTAL GENERAL FUND BUDGET</b>		<b>8,540,366.81</b>	<b>8,442,812.99</b>	<b>3,640,666.07</b>	<b>8,487,530.51</b>	<b>8,032,258.00</b>	<b>8,032,258.00</b>

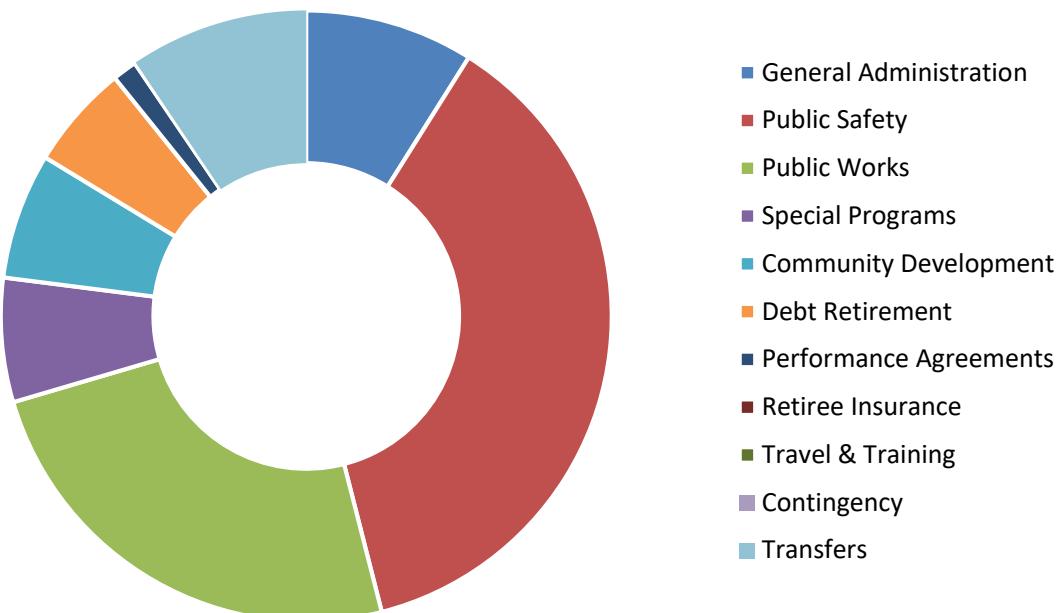
## General Fund Summary of Expenditures

### Comparison by Function

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
General Administration	578,923	591,600	717,651	126,051	21.31%
Public Safety	2,607,653	2,712,054	2,978,965	266,911	9.84%
Public Works	1,675,633	1,861,174	1,961,634	100,460	5.40%
Special Programs	468,260	530,673	527,717	(2,956)	-0.56%
Community Development	478,976	505,452	536,188	30,736	6.08%
Debt Retirement	455,691	444,882	444,131	(751)	-0.17%
Performance Agreements	302,493	53,400	104,008	50,608	94.77%
Retiree Insurance	8,200	5,000	4,800	(200)	100.00%
Travel & Training	-	15,551	-	(15,551)	100.00%
Contingency	-	-	-	-	0.00%
Transfers	781,640	448,764	757,164	308,400	68.72%
<b>Total</b>	<b>7,357,468</b>	<b>7,168,550</b>	<b>8,032,258</b>	<b>863,708</b>	<b>12.05%</b>

\*Changes in Public Safety relate to reducing the costs of the Fire & EMS Department with transfer of service to the County per new Memorandum of Understanding signed with Roanoke County.

### FY21-22 Expenditure Budget



## General Fund Summary of Expenditures

### Department Breakdown

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Town Council	117,655	130,168	114,788	(15,380)	-11.82%
Town Manager	116,444	116,468	149,495	33,027	28.36%
Human Resources	65,633	55,579	67,436	11,857	21.33%
Legal Services	51,466	42,558	53,517	10,959	25.75%
Treasurer/Finance Department	227,726	246,827	332,415	85,588	34.68%
<b>Total Administration</b>	<b>578,923</b>	<b>591,600</b>	<b>717,651</b>	<b>126,051</b>	21.31%
Police Department	2,095,244	2,181,089	2,440,931	259,842	11.91%
Communication Services	450,549	434,000	450,440	16,440	3.79%
Fire & EMS	1,628	2,385	2,268	(117)	-4.91%
Animal & Pest Control	60,232	94,580	85,326	(9,254)	-9.78%
<b>Total Public Safety</b>	<b>2,607,653</b>	<b>2,712,054</b>	<b>2,978,965</b>	<b>266,911</b>	9.84%
Public Works Administration	108,298	120,560	164,639	44,079	36.56%
Mnt-Hwy St & Bridges	685,853	821,270	920,617	99,347	12.10%
Snow & Ice Removal	21,190	45,421	32,454	(12,967)	-28.55%
Traffic Signs & Street Lights	112,820	109,189	112,770	3,581	3.28%
Refuse Collection	515,319	515,148	463,331	(51,817)	-10.06%
Recycling	96,006	86,144	75,029	(11,115)	-12.90%
Building & Grounds	127,859	138,422	167,774	29,352	21.20%
Health Department	8,287	25,020	25,020	-	0.00%
<b>Total Public Works</b>	<b>1,675,633</b>	<b>1,861,174</b>	<b>1,961,634</b>	<b>100,460</b>	5.40%
Special Programs	138,106	146,384	155,848	9,464	6.47%
War Memorial Interdepartment	-	10,000	10,000	-	0.00%
War Memorial	230,590	260,274	246,804	(13,470)	-5.18%
Vinton Veteran's Monument	951	5,000	5,000	-	0.00%
Swimming Pool/Parks	2,947	3,290	2,954	(336)	-10.21%
Senior Program	83,584	92,280	93,525	1,245	1.35%
Town Museum	12,083	13,445	13,586	141	1.05%
<b>Total Special Programs</b>	<b>468,260</b>	<b>530,673</b>	<b>527,717</b>	<b>(2,956)</b>	-0.56%
Planning & Zoning	246,908	277,645	393,423	115,778	41.70%
Economic Development	150,908	105,457	20,000	(85,457)	-81.03%
Public Transportation	79,161	115,000	120,000	5,000	4.35%
Vinton Business Center	1,998	7,350	2,765	(4,585)	-62.38%
<b>Total Community Dev</b>	<b>478,976</b>	<b>505,452</b>	<b>536,188</b>	<b>30,736</b>	6.08%
Debt Retirement	455,691	444,882	444,131	(751)	-0.17%
Performance Agreements	302,493	53,400	104,008	50,608	94.77%
Retiree Insurance	8,200	5,000	4,800	(200)	100.00%
Travel & Training	-	15,551	-	(15,551)	100.00%
Transfer to Other Funds	781,640	448,764	757,164	308,400	68.72%
<b>Total Other Expenses</b>	<b>1,548,023</b>	<b>967,597</b>	<b>1,310,103</b>	<b>342,506</b>	35.40%
<b>Total</b>	<b>7,357,468</b>	<b>7,168,550</b>	<b>8,032,258</b>	<b>863,708</b>	<b>12.05%</b>

# General Fund Expenditure Budget

## Town Council

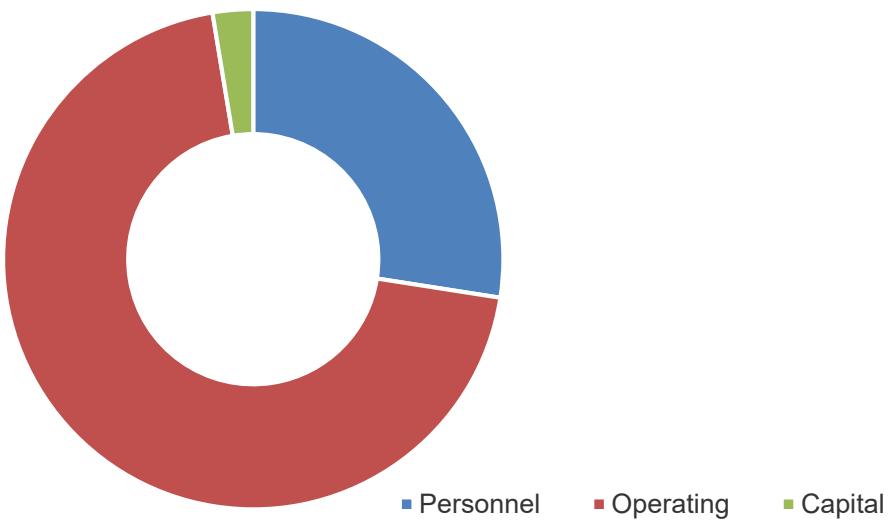
Account Code: 200.1100

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	31,356	30,922	31,526	604	1.95%
Operating	86,299	97,746	80,262	(17,484)	-17.89%
Capital	-	1,500	3,000	1,500	100.00%
<b>Total</b>	<b>117,655</b>	<b>130,168</b>	<b>114,788</b>	<b>(15,380)</b>	<b>-11.82%</b>

### Authorized Positions

Town Council Members	5.00	5.00	5.00
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## Town Council



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.1100.101	28,483.03	29,015.38	29,126.00	16,671.19	28,694.00	29,256.00	29,256.00
SALARIES & WAGES - OVERTIM	200.1100.102	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.1100.105	.00	.00	2.18	.00	.00	.00	.00
SS/MEDICARE	200.1100.201	2,179.24	2,219.95	2,227.51	1,276.90	2,196.00	2,238.00	2,238.00
INSURANCE - VRS	200.1100.203	.00	.00	.00	.00	.00	.00	.00
UNEMPLOYMENT INSURANCE	200.1100.209	.00	.00	.00	201.73	.00	.00	.00
WORKERS' COMPENSATION INS	200.1100.211	.00	.00	.00	13.50	32.00	32.00	32.00
CONTRACTUAL SERVICES	200.1100.302	.00	.00	.00	.00	.00	.00	.00
MAINTENANCE & REPAIRS EQUI	200.1100.304	528.34	.00	443.19	279.00	500.00	500.00	500.00
ADVERTISING	200.1100.307	2,488.50	4,508.29	3,375.00	1,278.75	2,000.00	2,000.00	2,000.00
CODIFICATION/ORDINANCES	200.1100.311	2,727.74	437.50	5,471.74	487.50	4,000.00	4,000.00	4,000.00
TELEPHONE	200.1100.521	.00	.00	.00	.00	.00	.00	.00
POSTAGE	200.1100.522	93.48	229.19	158.13	58.49	400.00	400.00	400.00
LIABILITY INSURANCE	200.1100.538	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	200.1100.541	247.42	182.68	619.51	179.43	250.00	250.00	250.00
TRAVEL (MILEAGE/FARE)	200.1100.560	991.36	502.96	1,852.77	.00	.00	.00	.00
COMMUNITY CONTRIBUTIONS	200.1100.571	31,419.01	23,150.00	18,650.00	800.00	17,150.00	12,650.00	12,650.00
WAR MEMORIAL EVENTS	200.1100.574	725.00	.00	.00	.00	.00	1,000.00	1,000.00
DUES & SUBSCRIPTIONS	200.1100.581	6,311.00	6,459.00	6,394.00	6,411.00	6,500.00	6,500.00	6,500.00
MISCELLANEOUS	200.1100.585	2,079.95	1,887.95	<b>-4,176.60</b>	188.00	500.00	500.00	500.00
MEETING EXPENSES	200.1100.589	1,049.23	879.17	2,477.51	82.01	500.00	500.00	500.00
EMPLOYEE APPRECIATION GIFT	200.1100.591	.00	.00	.00	.00	.00	.00	.00
SPECIAL AWARDS	200.1100.592	.00	.00	.00	.00	.00	.00	.00
COMMITTEES APPRECIATION DI	200.1100.593	.00	476.12	.00	.00	500.00	500.00	500.00
JOINT LOCAL GOVT. SERVICES	200.1100.600	49,620.56	49,303.77	51,034.08	46,742.63	50,293.00	51,462.00	51,462.00
BOARD OF ELECTIONS	200.1100.605	5,715.71	.00	.00	3,540.72	3,500.00	.00	.00
PURCHASE OF LAND	200.1100.708	.00	8.34	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.1100.709	1,652.67	962.60	.00	1,251.00	11,687.00	3,000.00	3,000.00
SPECIAL PROJECTS	200.1100.722	.00	.00	.00	19,147.67	11,653.00	.00	.00
<b>TOWN COUNCIL</b>		<b>136,312.24</b>	<b>120,222.90</b>	<b>117,655.02</b>	<b>98,609.52</b>	<b>140,355.00</b>	<b>114,788.00</b>	<b>114,788.00</b>

**Contribution Listing  
Proposed Budget  
Fiscal Year 2021-2022**

<b>Budget Account</b>	<b>Organization</b>	<b>Manager Requested</b>	<b>Council Adopted</b>
		<b>FY 21-22</b>	<b>FY 20-21</b>
<b><i>Community Contributions</i></b>			
200.1100.571	Vinton Dogwood Festival	2,000.00	2,000.00
200.1100.571	Vinton Dogwood Festival (Queens/Mayor's Luncheon)	1,500.00	1,500.00
200.1100.571	Christmas Parade Awards	100.00	100.00
200.1100.571	Needy Family (Lease payment-\$800/Contribution-\$500)	1,300.00	1,300.00
200.1100.571	WBHS After Prom	250.00	250.00
200.1100.571	Vinton Volunteer Fire Department	2,500.00	5,000.00
200.1100.571	Vinton Volunteer First Aid Crew	5,000.00	7,000.00
<b>Total</b>		<b>12,650.00</b>	<b>17,150.00</b>
<b>Budget Account</b>	<b>Organization</b>	<b>Manager Requested</b>	<b>Council Adopted</b>
		<b>FY 21-22</b>	<b>FY 20-21</b>
<b><i>Joint Local Government Services</i></b>			
200.1100.600	AEP Steering Committee	844.00	886.00
200.1100.600	Greenway Program	3,560.00	3,550.00
200.1100.600	Roanoke Valley CATV - Channel 3*	18,842.00	17,880.00
200.1100.600	Roanoke Valley-Alleghany Regional Commission	8,104.00	8,096.00
200.1100.600	Roanoke Valley TPO	1,216.00	1,214.00
200.1100.600	RVARC-Roanoke River Blueway Project	433.00	433.00
200.1100.600	Roanoke Regional Partnership	16,775.00	16,759.00
200.1100.600	Western Virginia Regional Industrial Facility Authority	1,687.50	1,474.63
<b>Total</b>		<b>51,461.50</b>	<b>50,292.63</b>
<b>Grand Total of Organizational Funding</b>		<b>64,111.50</b>	<b>67,442.63</b>

## Town Manager's Office

The Mission of the Town of Vinton's Town Manager's Office is to record and implement the policies of the Town Council. We provide a professional link between the citizens of Vinton and all agencies of government. We accomplish this by following our core values and our pledge to be neutral and impartial, with dedication to service excellance and by conducting ourselves ethically, honestly and with integrity.

Performance Measures Town Manager's Office	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Representation on State, Regional, and Local Boards	2	7	9	9
Serves as ex-officio member on Town Committees	1	7	7	7
Facilitate upgrade of Town website with Civic Plus	2	100%	~	~
Participation with Town & Community Events	1	✓	✓	✓
Maintain Project Management Report	2	✓	✓	✓
Performance Measures Town Clerk/FOIA Officer	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Number of Statements of Economic Interests processed	2	32	32	32
Number of Ordinances and Resolutions processed	2	73	70	70
FOIA Responses Handled within 5 days	2	100%	100%	100%
Annual required training for FOIA Officer	2	✓	✓	✓
Facilitate implementation of temporary changes in public meeting and public hearing practices to address continuity of operations associated with the COVID-19 Pandemic	2	~	100%	100%

### Departmental Goals

1. Facilitate and engage Town Council and Community to develop an annual operating budget and maintain a long term financial plan.
2. Oversee and assist all Town departments in providing services to assure citizen satisfaction.
3. Provide timely and relevant information to the public.
4. Prepare Council Agenda and complete all follow-up in a timely manner.
5. Prepare and delegate tasks to achieve goals as set by Town Council's Strategic Plan.
6. Advise Council of community events and activities taking place within the Town.
7. Facilitate and oversee Town's Capital Improvement Plan (CIP).

## General Fund Expenditure Budget

### Town Manager's Office

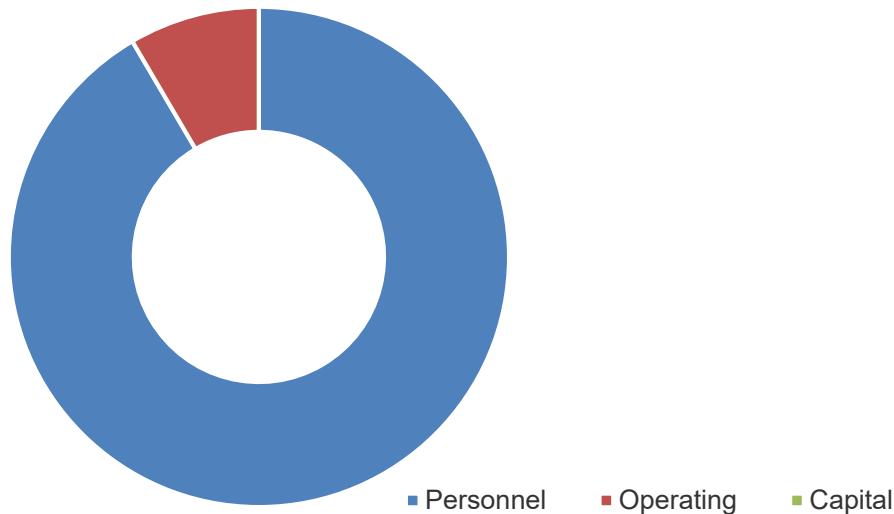
Account Code: 200.1200

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	108,540	105,306	136,867	31,561	29.97%
Operating	7,824	7,450	12,628	5,178	69.50%
Capital	80	3,712	-	(3,712)	-100.00%
<b>Total</b>	<b>116,444</b>	<b>116,468</b>	<b>149,495</b>	<b>33,027</b>	<b>28.36%</b>

**Authorized Positions**

Town Clerk/Exec. Asst.	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00
Town Manager	1.00	1.00	1.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### Town Manager's Office



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.1200.101	77,055.92	77,072.35	78,203.17	48,364.58	70,327.00	103,570.00	103,570.00
SALARIES & WAGES - PART-TI	200.1200.103	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.1200.105	.00	.00	.00	1,319.64	6,450.00	.00	.00
SS/MEDICARE	200.1200.201	5,996.32	5,987.23	6,081.39	3,886.69	6,332.55	7,923.00	7,923.00
RETIREMENT CONTRIBUTION- V	200.1200.202	8,399.00	8,615.06	9,090.48	5,763.12	8,414.00	8,360.00	12,538.00
INSURANCE - VRS	200.1200.203	1,238.86	730.14	1,017.84	619.77	905.00	1,348.00	1,348.00
NATIONWIDE	200.1200.204	121.14	120.36	120.71	205.29	105.00	2,224.00	2,224.00
MEDICAL INSURANCE	200.1200.205	7,530.00	7,512.00	7,512.00	5,329.10	7,117.00	9,153.00	9,153.00
CAR ALLOWANCE	200.1200.206	5,785.72	6,250.00	6,035.71	3,439.29	6,000.00	.00	.00
WORKERS' COMPENSATION INS	200.1200.211	102.97	87.36	479.07	175.44	409.00	111.00	111.00
LEGAL SERVICES	200.1200.301	.00	.00	.00	.00	.00	.00	.00
CONTRACTUAL SERVICES	200.1200.302	329.24	198.00	119.88	78.00	500.00	500.00	500.00
MAINTENANCE & REPAIRS EQUI	200.1200.304	340.00	.00	.00	.00	.00	.00	.00
MAINTENANCE SERVICE CONTRA	200.1200.305	182.24	534.46	587.00	448.30	700.00	700.00	700.00
PRINTING & BINDING	200.1200.306	113.25	445.10	181.42	16.95	450.00	450.00	450.00
TELEPHONE	200.1200.521	1,106.39	1,199.22	1,115.28	528.00	1,150.00	1,500.00	1,500.00
MOTOR VEHICLE INSURANCE	200.1200.535	380.00	.00	.00	.00	.00	.00	.00
SMALL INSURANCE CLAIMS	200.1200.537	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	200.1200.541	967.42	1,716.70	966.93	638.94	1,500.00	1,650.00	1,500.00
GAS, OIL, GREASE & ANTIFREE	200.1200.548	122.96	.00	.00	.00	.00	.00	.00
TRAVEL (MILEAGE/FARE)	200.1200.560	1,827.82	1,407.97	871.13	.00	.00	1,000.00	1,000.00
DUES & SUBSCRIPTIONS	200.1200.581	1,420.34	1,590.60	1,328.55	1,511.35	2,900.00	3,400.00	3,400.00
MISCELLANEOUS	200.1200.585	.00	.00	.00	.00	.00	.00	.00
MEETING EXPENSES	200.1200.589	291.34	144.99	228.96	8.00	250.00	550.00	550.00
FURNITURE & FIXTURES	200.1200.702	199.99	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.1200.709	1,395.00	437.50	79.99	.00	1,000.00	.00	.00
LEASE/RENT OF EQUIPMENT	200.1200.801	2,615.99	2,733.74	2,424.51	1,582.00	2,712.00	3,028.00	3,028.00
TOWN MANAGER'S OFFICE		117,521.91	116,782.78	116,444.02	73,914.46	117,221.55	145,467.00	149,495.00

## Human Resources and Risk Management Department

The Town of Vinton's Human Resources/Risk Management Department serves as a strategic partner in creating a safe, stable and sustainable work environment, thus enabling employees to support the goals and mission of the Town.

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Percent of New Hires tenured more than 1 year	2	50%	44%	75%
Employee Participation in Mandatory Training	2	90%	95%	100%
Percentage of employees participating in tuition or education reimbursement programs	2	1%	2%	2%
Ratio of HR professionals per employees	2	1.95	1:73	1:78
Worker's Compensation Incident Rate	2	4.76	7.37	5.00

### Departmental Goals

1. Increase safety training and awareness to maintain the WCIR to at least 5.00.
2. Continue to comply with Town, State and Federal policies, procedures and regulations.
3. Strengthening Town culture and employee engagement and morale.
4. Increase organizational learning and opportunities to raise the participation percentage by 5%.
5. Improve the onboarding process for new hires to reach a 95% retention rate of greater than 1 year.
6. Continue to develop, implement, and evaluate a behavioral based safety culture.

# General Fund Expenditure Budget

## Human Resources/Risk Management

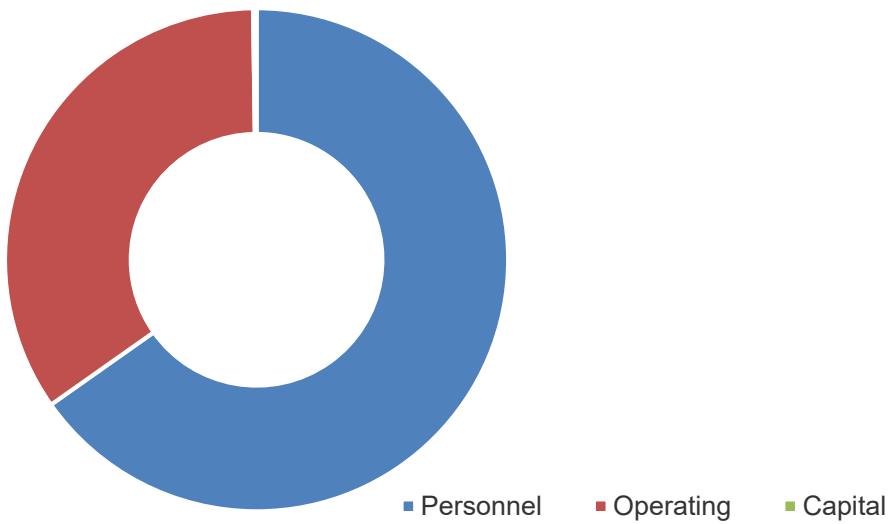
Account Code: 200.1203

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	35,172	36,229	43,986	7,757	21.41%
Operating	29,907	18,900	23,300	4,400	23.28%
Capital	554	450	150	(300)	-66.67%
<b>Total</b>	<b>65,633</b>	<b>55,579</b>	<b>67,436</b>	<b>11,857</b>	<b>21.33%</b>

### Authorized Positions

HR Director/Risk Manager	1.00	1.00	1.00
<b>Total Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## Human Resources/Risk Management



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.1203.101	26,206.14	26,061.23	25,737.04	15,247.59	25,947.00	28,912.00	28,912.00
SALARIES & WAGES - PART-TI	200.1203.103	3,605.00	.00	.00	.00	.00	.00	4,000.00
SEPARATION PAY	200.1203.105	.00	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.1203.201	2,175.27	1,854.70	1,796.94	1,088.17	1,985.74	2,212.00	2,518.00
RETIREMENT CONTRIBUTION- V	200.1203.202	2,805.75	2,849.80	2,932.23	1,904.33	3,203.00	3,600.00	3,600.00
INSURANCE - VRS	200.1203.203	336.20	318.21	336.72	205.20	345.00	387.00	387.00
NATIONWIDE	200.1203.204	42.92	38.62	42.25	22.50	42.00	42.00	42.00
MEDICAL INSURANCE	200.1203.205	4,006.80	4,179.00	4,179.00	2,951.20	4,427.00	4,250.00	4,250.00
DISABILITY INS - HYBRID EM	200.1203.207	204.75	233.94	125.89	85.49	214.00	240.00	240.00
WORKERS' COMPENSATION INS	200.1203.211	28.78	20.81	22.09	13.50	29.00	32.00	37.00
ACA EXCISE TAX	200.1203.215	.00	.00	.00	.00	300.00	.00	.00
LEGAL SERVICES	200.1203.301	.00	.00	.00	.00	.00	.00	.00
CONTRACTUAL SERVICES	200.1203.302	10,651.10	12,334.17	13,959.45	3,895.39	8,250.00	10,000.00	8,250.00
MAINTENANCE & REPAIRS EQUI	200.1203.304	64.10	.00	.00	.00	.00	.00	.00
PRINTING & BINDING	200.1203.306	205.69	150.90	25.90	464.74	100.00	100.00	100.00
ADVERTISING	200.1203.307	1,741.47	303.53	318.35	2,513.85	100.00	100.00	100.00
SPECIAL TRAINING	200.1203.356	9,192.56	4,476.32	6,472.46	2,178.90	2,821.43	6,000.00	6,000.00
TELEPHONE	200.1203.521	716.88	602.12	579.55	320.07	500.00	500.00	500.00
POSTAGE	200.1203.522	90.35	586.76	50.10	14.18	100.00	100.00	100.00
RISK MANAGEMENT	200.1203.534	1,009.87	4,607.76	3,872.13	10,776.47	3,250.00	28,000.00	3,250.00
OFFICE SUPPLIES	200.1203.541	659.00	1,034.94	327.14	442.42	300.00	300.00	300.00
TRAVEL & TRAINING	200.1203.560	547.68	328.59	.00	.00	.00	.00	.00
TUITION REIMBURSEMENT	200.1203.561	609.84	128.75	.00	844.90	650.00	.00	.00
DUES & SUBSCRIPTIONS	200.1203.581	798.00	927.50	858.62	324.54	600.00	1,000.00	1,000.00
MEETING EXPENSES	200.1203.589	917.70	850.78	155.65	246.93	200.00	200.00	200.00
SPECIAL EVENTS AWARD	200.1203.592	7,132.16	3,415.74	3,287.28	250.00	.00	3,500.00	3,500.00
OFFICE EQUIPMENT	200.1203.707	198.05	36.87	511.95	2,526.29	2,178.57	150.00	150.00
REPLACEMENT OF EQUIPMENT	200.1203.709	.00	.00	41.99	229.89	300.00	2,300.00	.00
<b>HUMAN RESOURCES DEPARTMENT</b>		<b>73,946.06</b>	<b>65,341.04</b>	<b>65,632.73</b>	<b>46,546.55</b>	<b>55,842.74</b>	<b>91,925.00</b>	<b>67,436.00</b>

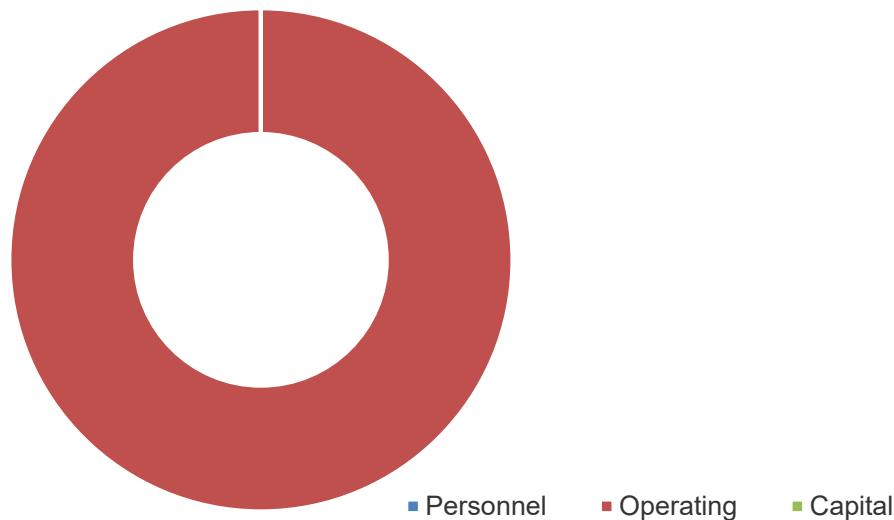
## General Fund Expenditure Budget

### Legal Services

Account Code: 200.1207

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	51,466	42,558	53,517	10,959	25.75%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>51,466</b>	<b>42,558</b>	<b>53,517</b>	<b>10,959</b>	<b>25.75%</b>

### Legal Services



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
CONTRACTUAL SERVICES	200.1207.302	31,626.30	56,307.49	39,879.83	18,925.50	30,000.00	40,000.00	40,000.00
COMMONWEALTH'S ATTORNEY FE	200.1207.303	11,250.00	11,250.00	11,586.00	12,558.00	12,558.00	13,517.00	13,517.00
<b>LEGAL SERVICES</b>		<b>42,876.30</b>	<b>67,557.49</b>	<b>51,465.83</b>	<b>31,483.50</b>	<b>42,558.00</b>	<b>53,517.00</b>	<b>53,517.00</b>

## Treasurer/Finance Department

The Town of Vinton's Finance Department is committed to providing timely, accurate, clear and complete information and support to other Town departments, citizens, and the community.

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Achieve GFOA Award for Financial Reporting	2	✓	✓	✓
Achieve GFOA Award for Budget Presentation	2	✓	✓	✓
Adoption of Budget prior to June 30th	2	✓	✓	✓
Maintain Tax Collection Rate of over 90%	2	99%	99%	99%
Maintain Utility Collection Rate over 90%	2	99%	99%	99%
Purchase Orders Generated	2	26	55	25
Accounts Payable Checks Processed	2	3,063	2,535	2,500
Journal Entries Processed	2	604	500	500
W-2's & 1099's Processed	2	161	138	125
Register Transactions Processed	2	35,433	35,000	35,000
Number of Business Licenses Issued	2	626	600	600
Increase Customers Enrolled in Utility E-Billing	2	1,439	1,596	1,600

### Departmental Goals

1. Educate citizens on electronic payment options for utilities and taxes.
2. Continue to improve customer service in all aspects of operations.
3. Research creating an online website for employees to access pay and accrual information.
4. Continue to decrease uncollected receivables and write-off amounts annually.
5. Continue training and knowledge of financial software and reports to improve efficiency.
6. Implement next phase of auto-read meter reading system for water/sewer billing.
7. Increase participation in DMV Stop program for Tax Collection

Strategic Plan Goals
1 - Enhance the Town's Infrastructure and Livability
2 - Maintain an efficient and high-performing government
3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

## General Fund Expenditure Budget

### Treasurer's Office/Finance Department

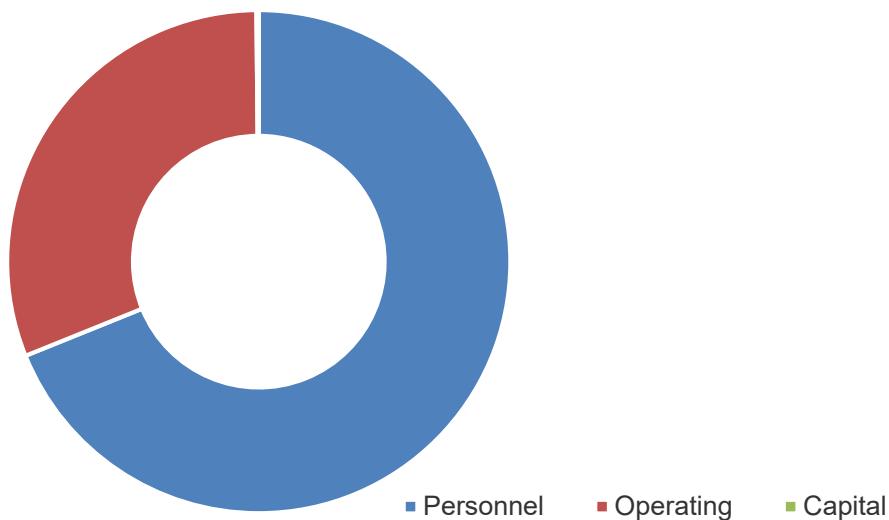
Account Code: 200.1214

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	143,735	151,877	229,017	77,140	50.79%
Operating	83,393	89,250	102,898	13,648	15.29%
Capital	597	5,700	500	(5,200)	-91.23%
<b>Total</b>	<b>227,726</b>	<b>246,827</b>	<b>332,415</b>	<b>85,588</b>	<b>34.68%</b>

#### **Authorized Positions**

Accounting Technician	2.00	2.00	2.00
Financial Services Analyst	1.00	1.00	1.00
Senior Financial Analyst	1.00	1.00	1.00
Assistant Finance Director	-	-	1.00
Treasurer/Finance Director	1.00	1.00	1.00
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>

## Treasurer's Office/Finance Department



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.1214.101	95,344.15	98,864.92	99,750.16	59,079.49	111,275.61	150,525.00	154,000.00
SALARIES & WAGES - OVERTIM	200.1214.102	.00	.00	.00	13.45	.00	250.00	250.00
SALARIES & WAGES - PART-TI	200.1214.103	5,444.34	4,361.53	4,435.11	3,015.57	6,746.10	10,972.00	10,972.00
SEPARATION PAY	200.1214.105	.00	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.1214.201	7,497.10	7,674.03	7,806.26	4,689.52	8,995.09	12,374.00	12,640.00
RETIREMENT CONTRIBUTION- V	200.1214.202	10,670.21	10,975.69	11,460.58	7,291.10	13,705.29	18,737.00	19,170.00
INSURANCE - VRS	200.1214.203	1,279.03	1,225.96	1,296.54	784.82	1,474.01	2,015.00	2,062.00
NATIONWIDE	200.1214.204	181.84	234.72	235.26	124.77	242.86	324.00	324.00
MEDICAL INSURANCE	200.1214.205	16,939.80	17,613.00	18,319.00	12,502.67	20,471.18	28,496.00	28,496.00
DISABILITY INS - HYBRID EM	200.1214.207	556.13	658.19	342.10	232.25	597.92	893.00	922.00
UNEMPLOYMENT INSURANCE	200.1214.209	.00	168.59	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.1214.211	98.82	87.40	90.35	51.28	131.39	177.00	181.00
CONTRACTUAL SERVICES	200.1214.302	3,500.00	2,600.30	1,144.02	3,700.00	5,500.00	4,500.00	4,500.00
INDEPENDENT AUDITORS	200.1214.303	17,595.75	22,225.00	23,775.00	29,073.00	27,000.00	32,073.00	30,000.00
MAINTENANCE & REPAIRS EQUI	200.1214.304	932.35	69.98	18.00	.00	900.00	100.00	100.00
MAINTENANCE SERVICE CONTRA	200.1214.305	26,566.48	26,630.46	24,937.80	12,571.23	25,500.00	33,200.00	33,200.00
PRINTING & BINDING	200.1214.306	2,085.45	2,502.15	3,026.78	127.85	3,000.00	3,215.00	3,000.00
TELEPHONE	200.1214.521	1,901.82	2,106.77	2,487.05	1,656.31	1,900.00	3,249.00	3,249.00
POSTAGE	200.1214.522	11,982.85	11,810.41	12,622.59	5,406.47	12,000.00	13,000.00	13,000.00
OFFICE SUPPLIES	200.1214.541	2,193.39	2,139.29	2,235.91	1,843.49	3,000.00	2,500.00	2,500.00
MERCHANDISE FOR RESALE	200.1214.552	4,681.69	4,536.40	4,396.20	892.00	3,500.00	7,715.00	5,000.00
TRAVEL & TRAINING	200.1214.560	1,537.00	2,004.88	1,006.30	350.00	1,000.00	1,000.00	1,000.00
DUES & SUBSCRIPTIONS	200.1214.581	1,625.24	1,289.48	1,401.50	1,195.87	1,250.00	1,327.00	1,327.00
MISCELLANEOUS	200.1214.585	2,680.08	647.30	2,331.89	4,062.22	700.00	700.00	700.00
STATE SALES TAX	200.1214.587	.00	280.00	.00	.00	.00	.00	.00
OFFICE EQUIPMENT	200.1214.707	1,376.43	1,351.34	.00	3,589.34	4,000.00	3,572.00	.00
OTHER EQUIPMENT	200.1214.716	128.00	1,392.33	597.38	331.18	1,500.00	1,045.00	500.00
LEASE/RENT OF EQUIPMENT	200.1214.801	2,064.00	2,156.27	1,917.51	1,246.00	2,200.00	2,452.00	2,452.00
BANK SERVICE CHARGES	200.1214.903	.00	.00	1,284.08	1,447.24	1,000.00	2,370.00	2,370.00
CREDIT CARD FEES	200.1214.904	1,600.13	1,537.39	808.44	95.11	1,000.00	500.00	500.00
<b>TREASURER'S OFFICE/FINANCE DEPARTMENT</b>		<b>220,462.08</b>	<b>227,143.78</b>	<b>227,725.81</b>	<b>155,372.23</b>	<b>258,589.45</b>	<b>337,281.00</b>	<b>332,415.00</b>

## Public Works Department

The mission of the Public Works Department is to provide the highest quality public works services to the public and other Town Departments. This mission is accomplished through the prudent use of resources, technology, innovations, teamwork, and coordination with other service providers in the Town, while ensuring that the maintenance, construction, and operations of the public facilities and programs under its care are adequate, safe and serviceable to the satisfaction of its customers.

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Lane Miles Resurfaced	1	3.33	8.8	↓
DEQ Annual Recycle Reporting	1	59.4	52.8	↓
Curbside Solid Waste Tons Collected	1	3,340	3,370	-----
Curbside Recycling Tons Collected	1	39.56	41.39	-----
Street Sweeper Waste Tons Collected	1	46.78	110.5	↑
VDH Water Sampling Compliance	1	100%	100%	100%
Sewer Maintenance Footage	1	925'	12000'	↑
Water Line Replacement	1	110'	100'	↑

### Departmental Goals

1. Increase recruiting of new employees and training of existing staff.
2. Increase public communication via website, door hangers, and letters to residents.
3. Continue improvement of intersections with new detectors, signals and timing for safety.
4. Implement paving striping program.
5. Continue to assess asphalt pavement maintenance techniques that best fit the community.
6. Proceed with Phases 2 and 3 of Cleveland Avenue water line improvements.
7. Make improvements and upgrades to Public Works facilities.

### Strategic Plan Goals

- 1 - Enhance the Town's Infrastructure and Livability
- 2 - Maintain an efficient and high-performing government
- 3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

## General Fund Expenditure Budget

### Public Works Administration

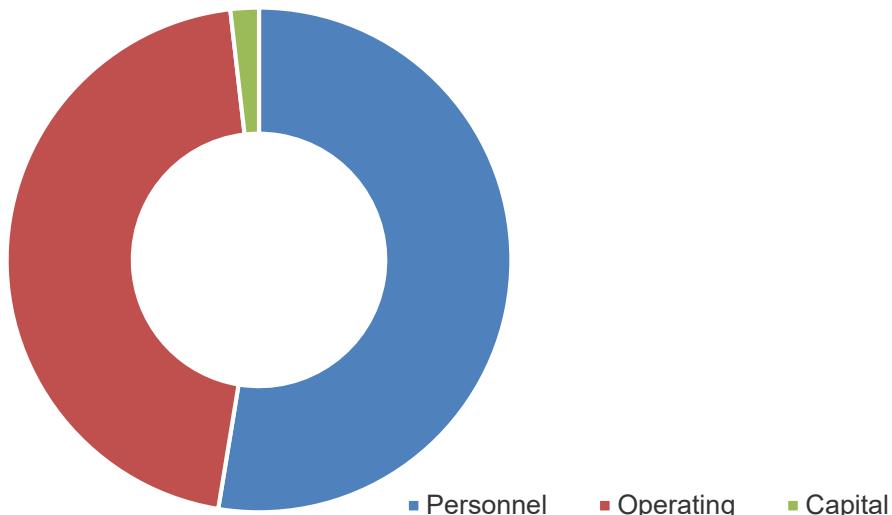
Account Code: 200.1221

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	48,319	47,041	86,580	39,539	84.05%
Operating	59,980	58,019	75,059	17,040	29.37%
Capital	-	15,500	3,000	(12,500)	-80.65%
<b>Total</b>	<b>108,298</b>	<b>120,560</b>	<b>164,639</b>	<b>44,079</b>	<b>36.56%</b>

**Authorized Positions**

Administrative Assistant	1.00	1.00	1.00
Administrative Manager	1.00	1.00	1.00
Assistant PW Director	1.00	1.00	1.00
PW Director	1.00	1.00	1.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

### Public Works Administration



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.3101.101	1,185,408.63	1,178,806.06	1,183,148.80	626,180.75	1,176,670.20	1,339,372.00	1,339,372.00
SALARIES & WAGES - OVERTIM	200.3101.102	44,571.17	70,473.78	67,055.15	38,520.68	60,000.00	63,300.00	63,300.00
SALARIES & WAGES - PART-TI	200.3101.103	1,569.53	1,074.88	549.11	250.00	250.00	3,849.00	3,849.00
WAGES - CONTRACT SERVICES	200.3101.104	10,668.63	9,129.13	11,163.34	6,112.01	10,000.00	10,000.00	10,000.00
SEPARATION PAY	200.3101.105	12,333.65	3,125.90	5,154.88	5,489.44	.00	.00	.00
DMV OVERTIME GRANT EXP	200.3101.106	5,190.31	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.3101.201	92,211.65	92,500.29	92,840.66	48,071.93	95,913.77	108,364.00	108,364.00
RETIREMENT CONTRIBUTION- V	200.3101.202	116,016.38	121,007.40	127,742.56	75,787.48	146,988.00	166,462.00	166,462.00
INSURANCE - VRS	200.3101.203	13,905.49	13,456.11	14,318.66	8,160.01	15,834.00	17,902.00	17,902.00
NATIONWIDE	200.3101.204	2,383.83	2,279.92	2,563.40	1,235.65	2,924.00	3,048.00	3,048.00
MEDICAL INSURANCE	200.3101.205	207,313.60	223,706.41	222,319.02	152,385.96	261,899.00	262,144.00	262,144.00
DISABILITY INS - HYBRID EM	200.3101.207	.00	453.61	357.83	137.37	648.00	503.00	503.00
UNEMPLOYMENT INSURANCE	200.3101.209	5,432.00	21.67	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.3101.211	29,169.94	27,233.82	31,972.94	16,882.73	39,421.00	46,286.00	46,286.00
CONTRACTUAL SERVICES	200.3101.302	.00	2,000.00	.00	420.00	.00	.00	.00
MAINTENANCE & REPAIRS EQUI	200.3101.304	37,102.02	34,671.74	37,147.66	44,321.10	72,795.60	35,000.00	35,000.00
MAINTENANCE SERVICE CONTRA	200.3101.305	30,806.82	30,739.79	29,262.65	33,968.81	34,421.00	34,421.00	34,421.00
PRINTING & BINDING	200.3101.306	2,036.15	2,670.28	2,957.53	1,676.10	5,000.00	5,000.00	5,000.00
UNIFORMS/WEARING APPAREL	200.3101.310	12,019.13	10,342.66	10,581.82	4,513.99	13,000.00	13,000.00	13,000.00
IMAGING PROCESSING	200.3101.312	235.06	246.31	89.91	.00	1,000.00	1,000.00	1,000.00
POLICE DONATION USED	200.3101.316	.00	49.99	.00	.00	.00	.00	.00
CONTRACTUAL POLICE SERVICE	200.3101.319	23,660.09	25,865.96	23,755.25	18,289.11	25,000.00	25,600.00	25,600.00
TELEPHONE	200.3101.521	17,634.29	18,268.08	17,147.57	10,044.47	18,900.00	18,900.00	18,900.00
POSTAGE	200.3101.522	832.90	583.11	1,106.90	310.45	700.00	700.00	700.00
PROPERTY INSURANCE	200.3101.532	1,183.00	1,444.00	1,381.00	981.00	1,444.00	1,444.00	1,444.00
MOTOR VEHICLE INSURANCE	200.3101.535	10,671.00	7,992.00	12,341.00	8,871.00	9,993.00	993.00	993.00
SMALL INSURANCE CLAIMS	200.3101.537	.00	.00	.00	.00	.00	.00	.00
LIABILITY INSURANCE	200.3101.538	3,045.00	2,788.00	2,914.00	2,139.00	2,786.00	2,876.00	2,876.00
LOD - INS COVERAGE	200.3101.539	12,029.00	15,216.00	18,276.98	13,398.00	14,437.00	14,437.00	14,437.00
OFFICE SUPPLIES	200.3101.541	4,214.58	3,993.47	2,916.75	1,019.63	5,000.00	5,000.00	5,000.00
GAS, OIL, GREASE & ANTIFREE	200.3101.548	43,532.10	43,565.28	37,965.21	17,812.62	40,000.00	40,000.00	40,000.00
MATERIALS & SUPPLIES	200.3101.553	4,887.24	6,329.48	5,698.59	52,755.91	26,814.00	7,000.00	7,000.00
FIREARMS AND AMMO	200.3101.554	10,310.38	7,601.26	4,596.66	4,396.50	8,000.00	10,000.00	10,000.00
ASSET FORFEITURE PROC - DC	200.3101.559	412.64	1,709.85	2,380.00	.00	.00	.00	.00
TRAVEL (MILEAGE/FARE)	200.3101.560	7,386.11	11,261.43	12,337.14	787.75	.00	18,000.00	18,000.00
DUES & SUBSCRIPTIONS	200.3101.581	1,308.00	1,507.82	1,902.60	826.54	2,000.00	2,000.00	2,000.00
MISCELLANEOUS	200.3101.585	1,700.82	3,491.20	1,402.19	1,152.66	4,000.00	4,000.00	4,000.00
MEETING EXPENSES	200.3101.589	817.10	743.20	456.39	.00	750.00	750.00	750.00
EMPLOYEE APPRECIATION	200.3101.591	723.11	447.01	532.89	275.60	650.00	500.00	500.00
COMMUNICATIONS EQUIPMENT	200.3101.703	.00	.00	.00	.00	.00	.00	.00
MOTOR VEHICLES & EQUIPMENT	200.3101.705	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.3101.709	.00	29,739.06	.00	.00	.00	.00	.00
OTHER EQUIPMENT	200.3101.716	3,544.87	7,010.53	3,879.80	2,289.40	5,000.00	5,000.00	5,000.00
SPECIAL PROJECTS	200.3101.722	.00	.00	.00	.00	.00	.00	.00
ATF SPECIAL PROJECTS	200.3101.731	5,729.70	.00	.00	.00	.00	.00	.00
PD COMMUNITY GRANT	200.3101.732	.00	.00	.00	733.68	.00	.00	.00
LEASE/RENT OF EQUIPMENT	200.3101.801	1,608.00	6,172.77	101,026.79	67,753.75	132,952.00	170,080.00	170,080.00
LEASE OF STORAGE FACILITY	200.3101.803	3,999.96	3,999.96	3,999.96	2,666.64	4,000.00	4,000.00	4,000.00
<b>POLICE DEPARTMENT</b>		<b>1,967,603.88</b>	<b>2,023,719.22</b>	<b>2,095,243.59</b>	<b>1,270,617.72</b>	<b>2,239,190.57</b>	<b>2,440,931.00</b>	<b>2,440,931.00</b>

## Police Department

The Mission of the Town of Vinton's Police Department is to deliver quality police services to the community, while placing honesty, integrity, and professionalism above all else. We serve the community by enforcing laws and ordinances, safeguarding life and property, preventing and detecting crime, preserving the peace, being involved in community partnerships, and protecting the rights of all citizens.

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Calls for Service	1	12,792	9,500	10,000
Total Summons Issued	1	1,575	1,200	1,200
Criminal Arrests	1	550	400	400
Narcotics and Drug Violations	1	176	100	80

### Departmental Goals

1. Continuous evaluation of law enforcement resources that will be needed as the community continues to grow and evolve.
2. Participate in Valleywide mental health response and crisis within our communities.
3. Focus investigations in Stratified Policing: a valleywide organizational model for proactive crime reduction and accountability.
4. Incorporate innovative community outreach programs that fortify the relationship with our Vinton residents.
5. Re-installment of one full-time position in the Police Department structure.
6. Evaluate departmental organization and deployment of personnel.
7. Conduct a comparative analysis of pay in relations to both comparable and neighboring localities.

Strategic Plan Goals
1 - Enhance the Town's Infrastructure and Livability
2 - Maintain an efficient and high-performing government
3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

# General Fund Expenditure Budget

## Police Department

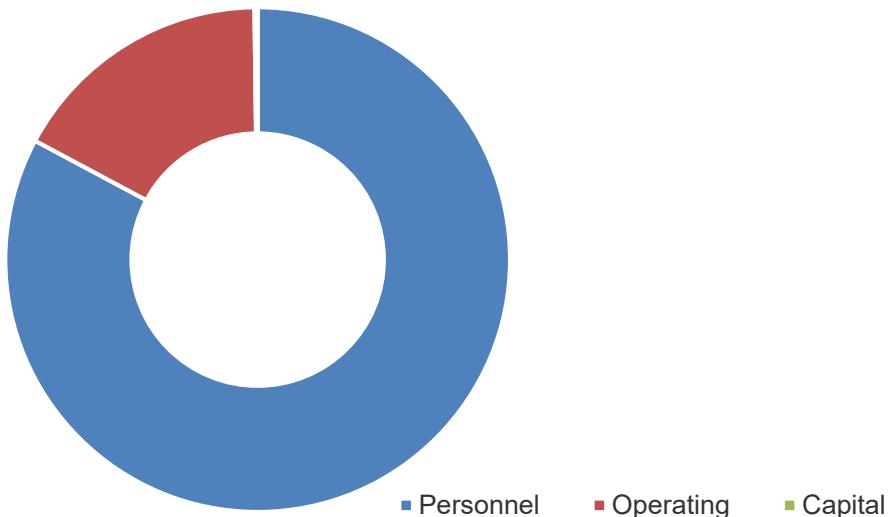
Account Code: 200.3101

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	1,759,186	1,817,206	2,021,230	204,024	11.23%
Operating	332,177	228,931	414,701	185,770	81.15%
Capital	3,880	134,952	5,000	(129,952)	-96.29%
<b>Total</b>	<b>2,095,244</b>	<b>2,181,089</b>	<b>2,440,931</b>	<b>259,842</b>	<b>11.91%</b>

### Authorized Positions

Records Manager	1.00	1.00	1.00
Exec. Assistant to Chief	1.00	1.00	1.00
Police Officer	10.00	9.00	10.00
Community Service Officer	1.00	1.00	1.00
Corporal	4.00	4.00	4.00
Detective	2.00	2.00	2.00
Sergeant	5.00	5.00	5.00
Lieutenant	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00
<b>Total Positions</b>	<b>27.00</b>	<b>26.00</b>	<b>27.00</b>
<i>Grant Funded Officer</i>	1.00	1.00	-
<b>Revised Total Positions</b>	<b>28.00</b>	<b>27.00</b>	<b>27.00</b>

### Police Department



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.3101.101	1,185,408.63	1,178,806.06	1,183,148.80	626,180.75	1,176,670.20	1,339,372.00	1,339,372.00
SALARIES & WAGES - OVERTIM	200.3101.102	44,571.17	70,473.78	67,055.15	38,520.68	60,000.00	63,300.00	63,300.00
SALARIES & WAGES - PART-TI	200.3101.103	1,569.53	1,074.88	549.11	250.00	250.00	3,849.00	3,849.00
WAGES - CONTRACT SERVICES	200.3101.104	10,668.63	9,129.13	11,163.34	6,112.01	10,000.00	10,000.00	10,000.00
SEPARATION PAY	200.3101.105	12,333.65	3,125.90	5,154.88	5,489.44	.00	.00	.00
DMV OVERTIME GRANT EXP	200.3101.106	5,190.31	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.3101.201	92,211.65	92,500.29	92,840.66	48,071.93	95,913.77	108,364.00	108,364.00
RETIREMENT CONTRIBUTION- V	200.3101.202	116,016.38	121,007.40	127,742.56	75,787.48	146,988.00	166,462.00	166,462.00
INSURANCE - VRS	200.3101.203	13,905.49	13,456.11	14,318.66	8,160.01	15,834.00	17,902.00	17,902.00
NATIONWIDE	200.3101.204	2,383.83	2,279.92	2,563.40	1,235.65	2,924.00	3,048.00	3,048.00
MEDICAL INSURANCE	200.3101.205	207,313.60	223,706.41	222,319.02	152,385.96	261,899.00	262,144.00	262,144.00
DISABILITY INS - HYBRID EM	200.3101.207	.00	453.61	357.83	137.37	648.00	503.00	503.00
UNEMPLOYMENT INSURANCE	200.3101.209	5,432.00	21.67	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.3101.211	29,169.94	27,233.82	31,972.94	16,882.73	39,421.00	46,286.00	46,286.00
CONTRACTUAL SERVICES	200.3101.302	.00	2,000.00	.00	420.00	.00	.00	.00
MAINTENANCE & REPAIRS EQUI	200.3101.304	37,102.02	34,671.74	37,147.66	44,321.10	72,795.60	35,000.00	35,000.00
MAINTENANCE SERVICE CONTRA	200.3101.305	30,806.82	30,739.79	29,262.65	33,968.81	34,421.00	34,421.00	34,421.00
PRINTING & BINDING	200.3101.306	2,036.15	2,670.28	2,957.53	1,676.10	5,000.00	5,000.00	5,000.00
UNIFORMS/WEARING APPAREL	200.3101.310	12,019.13	10,342.66	10,581.82	4,513.99	13,000.00	13,000.00	13,000.00
IMAGING PROCESSING	200.3101.312	235.06	246.31	89.91	.00	1,000.00	1,000.00	1,000.00
POLICE DONATION USED	200.3101.316	.00	49.99	.00	.00	.00	.00	.00
CONTRACTUAL POLICE SERVICE	200.3101.319	23,660.09	25,865.96	23,755.25	18,289.11	25,000.00	25,600.00	25,600.00
TELEPHONE	200.3101.521	17,634.29	18,268.08	17,147.57	10,044.47	18,900.00	18,900.00	18,900.00
POSTAGE	200.3101.522	832.90	583.11	1,106.90	310.45	700.00	700.00	700.00
PROPERTY INSURANCE	200.3101.532	1,183.00	1,444.00	1,381.00	981.00	1,444.00	1,444.00	1,444.00
MOTOR VEHICLE INSURANCE	200.3101.535	10,671.00	7,992.00	12,341.00	8,871.00	9,993.00	993.00	993.00
SMALL INSURANCE CLAIMS	200.3101.537	.00	.00	.00	.00	.00	.00	.00
LIABILITY INSURANCE	200.3101.538	3,045.00	2,788.00	2,914.00	2,139.00	2,786.00	2,876.00	2,876.00
LOD - INS COVERAGE	200.3101.539	12,029.00	15,216.00	18,276.98	13,398.00	14,437.00	14,437.00	14,437.00
OFFICE SUPPLIES	200.3101.541	4,214.58	3,993.47	2,916.75	1,019.63	5,000.00	5,000.00	5,000.00
GAS, OIL, GREASE & ANTIFREE	200.3101.548	43,532.10	43,565.28	37,965.21	17,812.62	40,000.00	40,000.00	40,000.00
MATERIALS & SUPPLIES	200.3101.553	4,887.24	6,329.48	5,698.59	52,755.91	26,814.00	7,000.00	7,000.00
FIREARMS AND AMMO	200.3101.554	10,310.38	7,601.26	4,596.66	4,396.50	8,000.00	10,000.00	10,000.00
ASSET FORFEITURE PROC - DC	200.3101.559	412.64	1,709.85	2,380.00	.00	.00	.00	.00
TRAVEL (MILEAGE/FARE)	200.3101.560	7,386.11	11,261.43	12,337.14	787.75	.00	18,000.00	18,000.00
DUES & SUBSCRIPTIONS	200.3101.581	1,308.00	1,507.82	1,902.60	826.54	2,000.00	2,000.00	2,000.00
MISCELLANEOUS	200.3101.585	1,700.82	3,491.20	1,402.19	1,152.66	4,000.00	4,000.00	4,000.00
MEETING EXPENSES	200.3101.589	817.10	743.20	456.39	.00	750.00	750.00	750.00
EMPLOYEE APPRECIATION	200.3101.591	723.11	447.01	532.89	275.60	650.00	500.00	500.00
COMMUNICATIONS EQUIPMENT	200.3101.703	.00	.00	.00	.00	.00	.00	.00
MOTOR VEHICLES & EQUIPMENT	200.3101.705	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.3101.709	.00	29,739.06	.00	.00	.00	.00	.00
OTHER EQUIPMENT	200.3101.716	3,544.87	7,010.53	3,879.80	2,289.40	5,000.00	5,000.00	5,000.00
SPECIAL PROJECTS	200.3101.722	.00	.00	.00	.00	.00	.00	.00
ATF SPECIAL PROJECTS	200.3101.731	5,729.70	.00	.00	.00	.00	.00	.00
PD COMMUNITY GRANT	200.3101.732	.00	.00	.00	733.68	.00	.00	.00
LEASE/RENT OF EQUIPMENT	200.3101.801	1,608.00	6,172.77	101,026.79	67,753.75	132,952.00	170,080.00	170,080.00
LEASE OF STORAGE FACILITY	200.3101.803	3,999.96	3,999.96	3,999.96	2,666.64	4,000.00	4,000.00	4,000.00
<b>POLICE DEPARTMENT</b>		<b>1,967,603.88</b>	<b>2,023,719.22</b>	<b>2,095,243.59</b>	<b>1,270,617.72</b>	<b>2,239,190.57</b>	<b>2,440,931.00</b>	<b>2,440,931.00</b>

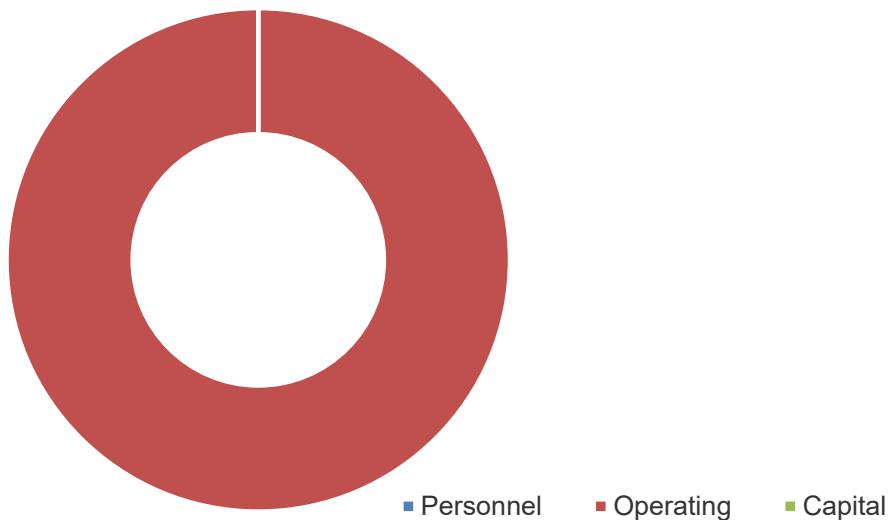
## General Fund Expenditure Budget

### Communication Services

Account Code: 200.3102

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	450,549	434,000	450,440	16,440	3.79%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>450,549</b>	<b>434,000</b>	<b>450,440</b>	<b>16,440</b>	<b>3.79%</b>

### Communication Services



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
WAGES - CONTRACT SERVICES	200.3102.104	101.96	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.3102.201	6.48	.00	.00	.00	.00	.00	.00
ANNUAL OP COST-SERV CHGS	200.3102.305	434,390.04	456,235.04	450,549.04	215,716.98	434,000.00	450,440.00	450,440.00
<b>E-911 SERVICES</b>		<b>434,498.48</b>	<b>456,235.04</b>	<b>450,549.04</b>	<b>215,716.98</b>	<b>434,000.00</b>	<b>450,440.00</b>	<b>450,440.00</b>

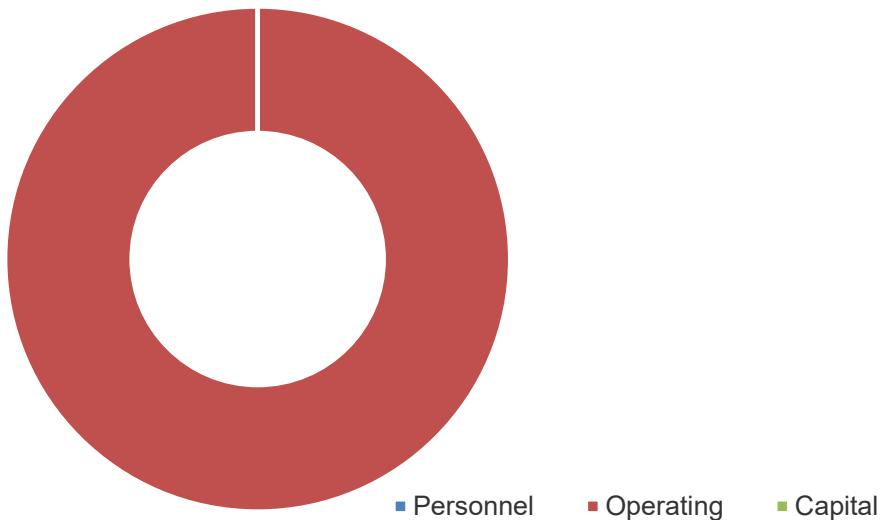
## General Fund Expenditure Budget

### Fire and Emergency Services Department

Account Code: 200.3205

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	1,628	2,385	2,268	(117)	-4.91%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>1,628</b>	<b>2,385</b>	<b>2,268</b>	<b>(117)</b>	<b>-4.91%</b>

### Fire and Emergency Services



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.3205.101	592,194.25	513,836.65	800.00	.00	.00	.00	.00
SALARIES & WAGES - OVERTIM	200.3205.102	103,772.34	81,037.63	.00	.00	.00	.00	.00
WAGES - CONTRACT SERVICES	200.3205.104	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.3205.105	8,800.13	2,468.81	.00	.00	.00	.00	.00
SS/MEDICARE	200.3205.201	51,029.43	42,986.96	61.20	.00	.00	.00	.00
RETIREMENT CONTRIBUTION- V	200.3205.202	64,147.68	57,201.22	.00	.00	.00	.00	.00
INSURANCE - VRS	200.3205.203	7,688.60	6,388.20	.00	.00	.00	.00	.00
NATIONWIDE	200.3205.204	999.34	1,115.71	.00	.00	.00	.00	.00
MEDICAL INSURANCE	200.3205.205	117,967.72	106,984.91	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.3205.211	30,758.59	24,870.76	.00	.00	.00	.00	.00
CONTRACTUAL SERVICES	200.3205.302	17,217.90	19,896.75	.00	.00	.00	.00	.00
MAINTENANCE & REPAIRS EQUI	200.3205.304	11,279.04	12,109.53	.00	.00	.00	.00	.00
UNIFORMS - CAREER	200.3205.311	3,532.23	3,598.93	.00	.00	.00	.00	.00
FIRE PROGRAM GRANT	200.3205.317	.00	.00	.00	.00	.00	.00	.00
MAINTENANCE & REPAIR BLDG.	200.3205.350	14,803.88	26,195.85	.00	.00	.00	.00	.00
SPECIAL TRAINING	200.3205.356	550.04	380.57	.00	.00	.00	.00	.00
ELECTRICAL SERVICES	200.3205.510	25,501.89	23,545.20	.00	.00	.00	.00	.00
HEATING SERVICES	200.3205.512	6,841.08	6,899.33	.00	.00	.00	.00	.00
WATER AND SEWER SERVICE	200.3205.513	2,423.70	2,169.58	.00	.00	.00	.00	.00
TELEPHONE	200.3205.521	5,939.20	6,514.22	.00	.00	.00	.00	.00
POSTAGE	200.3205.522	110.57	74.67	.00	.00	.00	.00	.00
PROPERTY INSURANCE	200.3205.532	1,859.00	2,268.00	1,627.73	1,620.00	2,385.00	2,268.00	2,268.00
MOTOR VEHICLE INSURANCE	200.3205.535	380.00	288.00	.00	.00	.00	.00	.00
LIABILITY INSURANCE	200.3205.538	4,789.00	4,386.00	.00	.00	.00	.00	.00
LOD - INS COV	200.3205.539	5,156.00	6,520.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	200.3205.541	547.87	29.96	.00	.00	.00	.00	.00
MEDICAL SUPPLIES	200.3205.544	2,360.30	1,522.51	.00	.00	.00	.00	.00
GAS, OIL, GREASE & ANTIFREE	200.3205.548	6,701.83	5,601.60	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	200.3205.553	564.16	486.44	.00	.00	.00	.00	.00
JANITORIAL/INVENTORY SUPPL	200.3205.555	1,034.01	1,131.29	.00	.00	.00	.00	.00
TRAVEL & TRAINING	200.3205.560	198.32	60.00	.00	.00	.00	.00	.00
CONTRIBUTION TO FIRE DEPT	200.3205.572	.00	.00	.00	.00	.00	.00	.00
CONTRIBUTION TO RESCUE SQU	200.3205.573	.00	.00	.00	.00	.00	.00	.00
CONTR-FIRE TRAINING FACILI	200.3205.576	3,545.00	3,545.00	.00	.00	.00	.00	.00
DUES & SUBSCRIPTIONS	200.3205.581	1,058.85	160.71	.00	.00	.00	.00	.00
MOTOR VEHICLES & EQUIPMENT	200.3205.705	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.3205.709	.00	.00	.00	.00	.00	.00	.00
OTHER EQUIPMENT	200.3205.716	531.61	2,855.62	.00	.00	.00	.00	.00
SPECIAL PROJECTS	200.3205.722	.00	.00	.00	.00	.00	.00	.00
PUB SAFETY BLDG PROJECT EX	200.3205.737	.00	.00	.00	.00	.00	.00	.00
EMS VEHICLE REPLACEMENT	200.3205.750	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY - FIRE/EMS	200.3205.799	.00	.00	.00	.00	.00	.00	.00
<b>FIRE &amp; EMS DEPARTMENT</b>		<b>1,094,283.56</b>	<b>967,130.61</b>	<b>2,488.93</b>	<b>1,620.00</b>	<b>2,385.00</b>	<b>2,268.00</b>	<b>2,268.00</b>

## General Fund Expenditure Budget

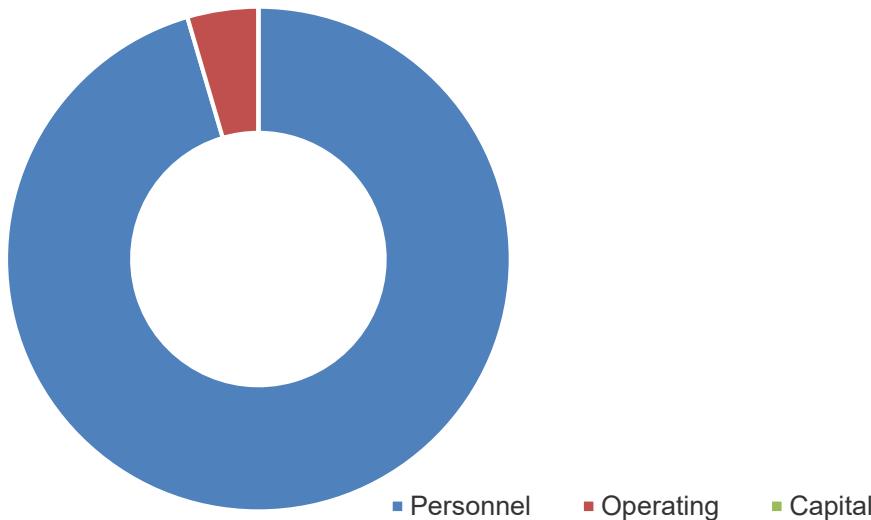
### Police Community Services/Animal Control

Account Code: 200.3501

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	58,660	91,700	81,446	(10,254)	-11.18%
Operating	1,572	2,880	3,880	1,000	34.72%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>60,232</b>	<b>94,580</b>	<b>85,326</b>	<b>(9,254)</b>	<b>-9.78%</b>

\*Position listed in summary on 3101.

### Police/Animal Control



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.3501.101	35,630.16	39,384.88	46,125.89	27,604.31	61,425.00	55,340.00	55,340.00
SALARIES & WAGES - OVERTIM	200.3501.102	.00	56.21	1,784.19	883.15	.00	.00	.00
SALARIES & WAGES - PART-TI	200.3501.103	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.3501.105	.00	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.3501.201	3,028.17	2,787.74	3,517.88	2,257.61	4,699.00	4,234.00	4,234.00
RETIREMENT CONTRIBUTION- V	200.3501.202	4,000.69	3,898.06	4,588.69	3,062.62	7,418.00	6,889.00	6,889.00
INSURANCE - VRS	200.3501.203	479.51	435.21	513.72	329.38	824.00	741.00	741.00
NATIONWIDE	200.3501.204	.00	107.86	104.76	57.15	156.00	120.00	120.00
MEDICAL INSURANCE	200.3501.205	6,512.00	8,261.42	953.07	.00	15,032.00	12,143.00	12,143.00
WORKERS' COMPENSATION INS	200.3501.211	631.10	985.59	1,072.19	920.39	2,146.00	1,979.00	1,979.00
CONTRACTUAL SERVICES	200.3501.302	71,515.33	54,344.82	.00	.00	.00	.00	.00
PRINTING & BINDING	200.3501.306	.00	.00	.00	.00	.00	.00	.00
UNIFORMS/WEARING APPAREL	200.3501.310	.00	520.44	312.02	.00	1,500.00	1,500.00	1,000.00
PHOTO PROCESSING	200.3501.312	.00	.00	.00	.00	.00	.00	.00
VETERINARY SERVICES	200.3501.390	278.88	2,831.00	783.88	689.33	1,000.00	1,500.00	1,500.00
MOTOR VEHICLE INSURANCE	200.3501.535	380.00	284.00	469.00	336.00	380.00	380.00	380.00
GAS, OIL, GREASE & ANTIFREE	200.3501.548	.00	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	200.3501.553	.00	.00	7.06	.00	.00	1,500.00	1,000.00
TRAVEL	200.3501.560	.00	.00	.00	.00	.00	.00	.00
DUES & SUBSCRIPTIONS	200.3501.581	.00	.00	.00	.00	.00	.00	.00
<b>ANIMAL CONTROL &amp; COMMUNITY SERVICES</b>		<b>122,455.84</b>	<b>113,897.23</b>	<b>60,232.35</b>	<b>36,139.94</b>	<b>94,580.00</b>	<b>86,326.00</b>	<b>85,326.00</b>

# General Fund Expenditure Budget

## Maintenance of Highways, Streets & Bridges

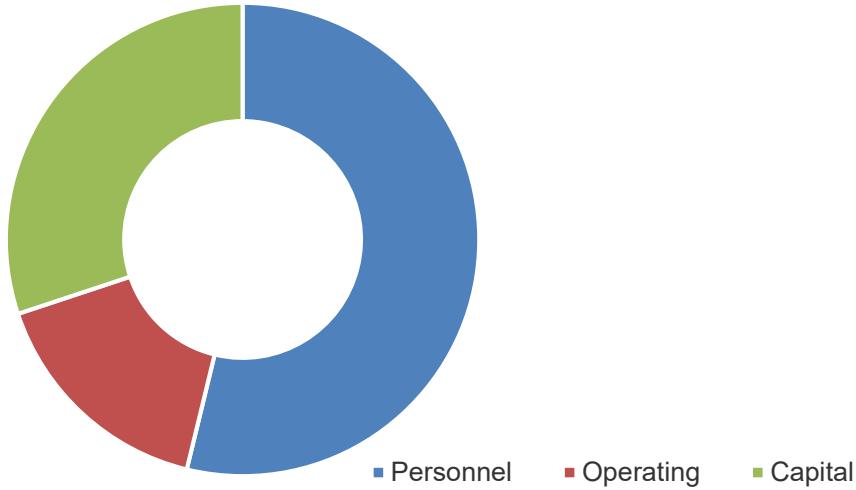
Account Code: 200.4101

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	418,899	462,552	495,229	32,677	7.06%
Operating	92,819	119,418	148,388	28,970	24.26%
Capital	174,135	239,300	277,000	37,700	15.75%
<b>Total</b>	<b>685,853</b>	<b>821,270</b>	<b>920,617</b>	<b>99,347</b>	<b>12.10%</b>

### **Authorized Positions**

Mechanic	1.00	1.00	1.00
Chief Mechanic	1.00	1.00	1.00
Laborer	1.00	1.00	1.00
Equipment Operator I	5.00	4.00	4.00
Equipment Operator II	2.00	2.00	2.00
Equipment Operator III	1.00	1.00	1.00
Crew Leader	3.00	3.00	3.00
<b>Total Positions</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>

### **Highway Maintenance**



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.4101.101	341,201.76	317,876.33	282,752.58	177,842.00	306,805.22	294,903.00	294,903.00
SALARIES & WAGES - OVERTIM	200.4101.102	20,486.94	13,056.50	7,985.56	2,811.22	15,993.05	12,000.00	12,000.00
SALARIES & WAGES - PART-TI	200.4101.103	5,047.11	.00	.00	.00	.00	15,205.00	15,205.00
SEPARATION PAY	200.4101.105	1,200.69	7,327.43	1,448.46	725.75	4,098.56	.00	.00
SS/MEDICARE	200.4101.201	27,374.08	25,112.02	21,154.09	13,421.42	24,761.88	24,641.00	24,641.00
RETIREMENT CONTRIBUTION- V	200.4101.202	35,935.79	33,488.86	31,582.26	20,346.52	35,826.07	35,562.00	36,607.00
INSURANCE - VRS	200.4101.203	4,313.03	3,737.20	3,551.65	2,246.39	3,901.93	3,937.00	3,937.00
NATIONWIDE	200.4101.204	803.84	776.23	463.66	262.52	1,183.59	1,372.00	1,372.00
MEDICAL INSURANCE	200.4101.205	67,495.90	70,577.54	58,970.82	42,132.85	73,919.53	88,881.00	88,881.00
CAR ALLOWANCE	200.4101.206	.00	.00	.00	.00	.00	.00	.00
DISABILITY INS - HYBRID EM	200.4101.207	1,521.22	2,232.60	550.03	507.11	1,114.83	1,648.00	1,648.00
UNEMPLOYMENT INSURANCE	200.4101.209	.00	.00	.00	1,755.85	1,755.85	.00	.00
WORKERS' COMPENSATION INS	200.4101.211	16,249.66	10,724.20	10,440.03	6,307.75	14,919.85	16,035.00	16,035.00
CONTRACTUAL SERVICES	200.4101.302	36,653.00	7,767.26	24,244.75	8,081.32	25,000.00	25,000.00	25,000.00
MAINTENANCE & REPAIRS EQUI	200.4101.304	19,974.80	37,348.95	14,590.25	9,621.67	25,000.00	25,000.00	22,250.00
UNIFORMS/WEARING APPAREL	200.4101.310	6,884.43	7,441.06	6,057.38	4,025.81	6,230.00	6,900.00	6,900.00
SPECIAL TRAINING	200.4101.356	1,721.51	1,935.69	1,459.20	91.71	2,800.00	2,800.00	2,000.00
RAILROAD CROSSING MNT	200.4101.358	2,505.00	1,252.50	1,252.50	.00	1,465.00	1,465.00	1,465.00
ALLEY MAINTENANCE	200.4101.362	4,500.00	.00	90.59	.00	5,000.00	5,000.00	5,000.00
R.O.W. SHOULDER MAINTENANC	200.4101.363	59.94	.00	.00	.00	1,000.00	100.00	100.00
BRIDGE MNT-GUS W NICKS #80	200.4101.372	.00	.00	.00	.00	1,000.00	1,000.00	500.00
BRIDGE MNT-WALNUT AVE #800	200.4101.373	.00	.00	.00	.00	1,000.00	1,000.00	500.00
PROPERTY INSURANCE	200.4101.532	845.00	1,032.00	987.00	702.00	1,032.00	1,032.00	1,032.00
MOTOR VEHICLE INSURANCE	200.4101.535	5,240.00	3,900.00	4,818.00	3,462.00	3,901.00	3,901.00	3,901.00
LIABILITY INSURANCE	200.4101.538	2,175.00	1,988.00	2,082.00	1,527.00	1,990.00	1,990.00	1,990.00
GAS, OIL, GREASE & ANTIFREE	200.4101.548	17,635.97	16,880.51	14,329.06	7,210.11	16,000.00	16,000.00	16,000.00
OIL, ANTIFREEZE, AND FLUID	200.4101.549	2,091.60	1,015.81	764.57	380.08	3,000.00	3,000.00	2,000.00
MATERIALS & SUPPLIES	200.4101.553	3,305.00	4,445.00	2,486.44	1,834.41	6,000.00	6,000.00	3,000.00
SMALL TOOLS	200.4101.554	492.41	2,376.24	1,741.58	346.80	2,000.00	2,000.00	1,750.00
STREET MATERIALS	200.4101.558	16,130.85	11,754.11	13,309.48	9,350.70	17,000.00	17,000.00	17,000.00
REPLACEMENT OF EQUIPMENT	200.4101.709	1,500.00	9,402.46	439.96	335.96	1,500.00	1,500.00	1,500.00
SIDEWALKS	200.4101.712	8,221.21	1,020.25	2,155.28	1,150.03	10,000.00	10,000.00	10,000.00
OTHER EQUIPMENT	200.4101.716	639.92	1,057.37	949.00	.00	1,500.00	1,500.00	500.00
MILLING & PAVEMENT	200.4101.717	189,768.00	210,000.00	147,345.73	227,736.92	210,000.00	300,000.00	250,000.00
PROP OWNER: CURB & GUTTER	200.4101.718	.00	.00	.00	.00	.00	.00	.00
PAVEMENT STRIPING & MARKIN	200.4101.719	18,535.50	.00	.00	.00	10,000.00	20,000.00	15,000.00
STORM DRAINAGE PROJECTS	200.4101.721	1,019.76	787.63	1,434.21	.00	.00	.00	.00
VML RISK MGT M GRANT EXPEND	200.4101.722	.00	.00	.00	.00	.00	.00	.00
REPLACE 1986 & 1987 TRACTO	200.4101.750	.00	.00	.00	.00	.00	.00	.00
VDOT REV SHARING-INTERSECT	200.4101.780	.00	.00	.00	.00	.00	.00	.00
VDOT REV SHRG-PAVING & MIL	200.4101.781	.00	.00	.00	.00	.00	.00	.00
VDOT-WALNUT AVE CORRIDOR	200.4101.782	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	200.4101.799	.00	166,255.00	21,811.29	.00	.00	.00	.00
LEASE/RENT OF EQUIPMENT	200.4101.801	.00	.00	4,605.73	3,416.30	6,300.00	38,000.00	38,000.00
<b>HIGHWAY STREET MAINTENANCE</b>		<b>861,528.92</b>	<b>972,568.75</b>	<b>685,853.14</b>	<b>547,632.20</b>	<b>842,998.36</b>	<b>984,372.00</b>	<b>920,617.00</b>

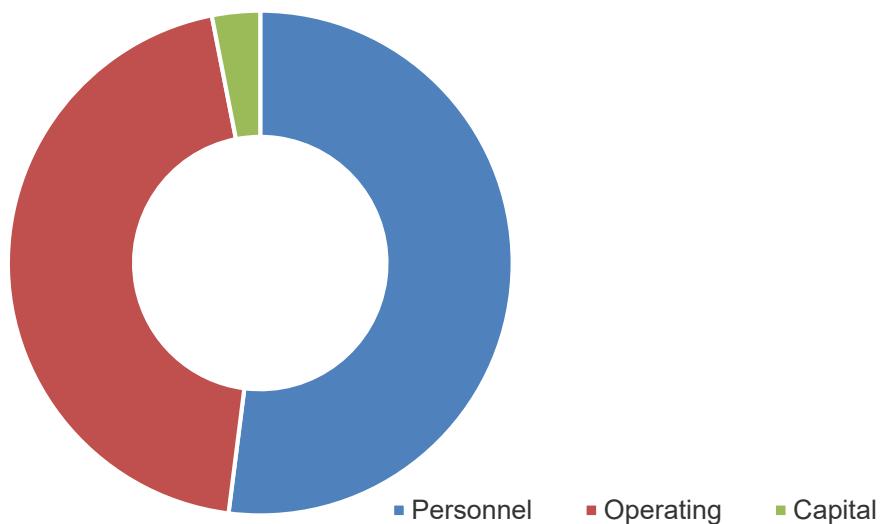
## General Fund Expenditure Budget

### Snow & Ice Removal

Account Code: 200.4105

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	16,157	27,346	16,879	(10,467)	-38.28%
Operating	5,033	17,075	14,575	(2,500)	-14.64%
Capital	-	1,000	1,000	-	0.00%
<b>Total</b>	<b>21,190</b>	<b>45,421</b>	<b>32,454</b>	<b>(12,967)</b>	<b>-28.55%</b>

### Snow & Ice Removal



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.4105.101	33,524.80	9,783.93	11,322.78	6,249.12	15,243.28	4,629.00	4,629.00
SALARIES & WAGES - OVERTIM	200.4105.102	6,759.03	11,914.84	.00	696.24	9,500.00	9,000.00	9,000.00
SEPARATION PAY	200.4105.105	82.65	1,096.88	.00	15.73	1,235.52	.00	.00
SS/MEDICARE	200.4105.201	3,018.07	1,595.24	831.64	512.51	1,980.36	1,043.00	1,043.00
RETIREMENT-VRS	200.4105.202	3,698.67	2,171.41	1,332.01	773.89	1,878.35	576.00	576.00
INSURANCE-VRS	200.4105.203	445.32	236.92	149.05	87.97	208.74	62.00	62.00
NATIONWIDE	200.4105.204	83.05	6.10	22.61	10.26	27.69	12.00	12.00
MEDICAL INSURANCE	200.4105.205	6,638.75	5,231.85	2,193.11	1,489.30	2,631.24	1,290.00	1,290.00
DISABILITY INS - HYBRID EM	200.4105.207	14.68	.00	.00	2.94	.00	38.00	38.00
UNEMPLOYMENT INSURANCE	200.4105.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.4105.211	1,446.42	274.51	306.19	178.14	421.25	229.00	229.00
MAINTENANCE & REPAIRS EQUI	200.4105.304	670.11	3,483.63	.00	1,360.25	3,000.00	3,000.00	3,000.00
MATERIALS & SUPPLIES	200.4105.553	3,991.11	10,883.33	5,032.67	132.85	13,500.00	13,500.00	11,000.00
SMALL TOOLS	200.4105.554	250.00	83.88	.00	.00	575.00	575.00	575.00
REPLACEMENT OF EQUIPMENT	200.4105.709	.00	15,222.15	.00	.00	1,000.00	1,000.00	1,000.00
<b>SNOW &amp; ICE REMOVAL</b>		<b>60,622.66</b>	<b>61,984.67</b>	<b>21,190.06</b>	<b>11,509.20</b>	<b>51,201.43</b>	<b>34,954.00</b>	<b>32,454.00</b>

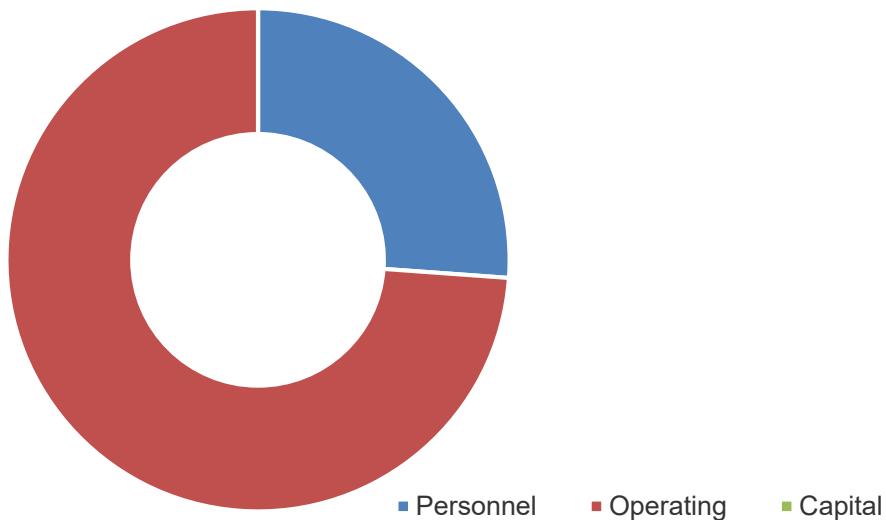
## General Fund Expenditure Budget

### Traffic Signs & Street Lights

Account Code: 200.4108

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	43,857	16,739	29,485	12,746	76.15%
Operating	68,963	92,450	83,285	(9,165)	-9.91%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>112,820</b>	<b>109,189</b>	<b>112,770</b>	<b>3,581</b>	<b>3.28%</b>

### Traffic Signs & Street Lights



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.4108.101	32,260.21	42,812.20	26,967.98	6,698.29	13,207.57	18,424.00	18,424.00
SALARIES & WAGES - OVERTIM	200.4108.102	583.60	560.30	406.10	20.89	1,059.35	1,000.00	1,000.00
SEPARATION PAY	200.4108.105	.00	247.05	.00	18.87	1,013.66	.00	.00
SS/MEDICARE	200.4108.201	2,477.32	3,230.97	1,991.94	498.36	1,155.35	1,486.00	1,486.00
RETIREMENT CONTRIBUTION- V	200.4108.202	3,253.80	4,529.38	3,088.06	871.90	1,679.39	2,292.00	2,292.00
INSURANCE - VRS	200.4108.203	389.99	506.76	346.90	96.66	182.59	246.00	246.00
NATIONWIDE	200.4108.204	94.35	125.68	82.93	14.16	27.82	66.00	66.00
MEDICAL INSURANCE	200.4108.205	6,238.08	8,999.39	8,480.90	2,537.02	3,487.44	4,421.00	4,421.00
DISABILITY INS - HYBRID	200.4108.207	60.29	44.18	114.36	17.66	17.66	153.00	153.00
UNEMPLOYMENT INSURANCE	200.4108.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.4108.211	1,639.98	2,212.20	2,378.02	161.94	372.08	1,397.00	1,397.00
CONTRACTUAL SERVICES	200.4108.302	16,767.66	15,053.04	8,823.66	2,416.42	25,000.00	25,000.00	20,000.00
MAINTENANCE & REPAIRS EQUI	200.4108.304	1,385.68	198.83	672.79	488.45	1,500.00	1,500.00	1,000.00
MAINTENANCE & REPAIR BLDG.	200.4108.350	1,443.26	.00	.00	.00	2,500.00	2,500.00	1,500.00
ELECTRICAL SERVICES	200.4108.510	20,150.18	19,333.36	18,895.81	7,868.96	21,535.00	21,535.00	19,500.00
ELECTRICAL SERVICES - SUBD	200.4108.511	36,926.00	35,964.76	34,816.95	14,390.29	33,130.00	33,130.00	35,000.00
MOTOR VEHICLE INSURANCE	200.4108.535	380.00	288.00	352.00	252.00	285.00	285.00	285.00
GAS, OIL, GREASE & ANTIFREE	200.4108.548	681.29	1,219.83	256.62	180.36	800.00	800.00	800.00
OIL, ANTIFREEZE, AND FLUID	200.4108.549	.00	.00	.00	.00	200.00	200.00	200.00
MATERIALS & SUPPLIES	200.4108.553	4,156.20	4,073.29	5,144.73	4,059.41	7,500.00	7,500.00	5,000.00
CAPITAL OUTLAY-PUBLIC WORK	200.4108.799	.00	.00	.00	.00	.00	.00	.00
<b>TRAFFIC, SIGN &amp; STREET LIGHTS</b>		<b>128,887.89</b>	<b>139,399.22</b>	<b>112,819.75</b>	<b>40,591.64</b>	<b>114,652.91</b>	<b>121,935.00</b>	<b>112,770.00</b>

## General Fund Expenditure Budget

### Refuse Collection

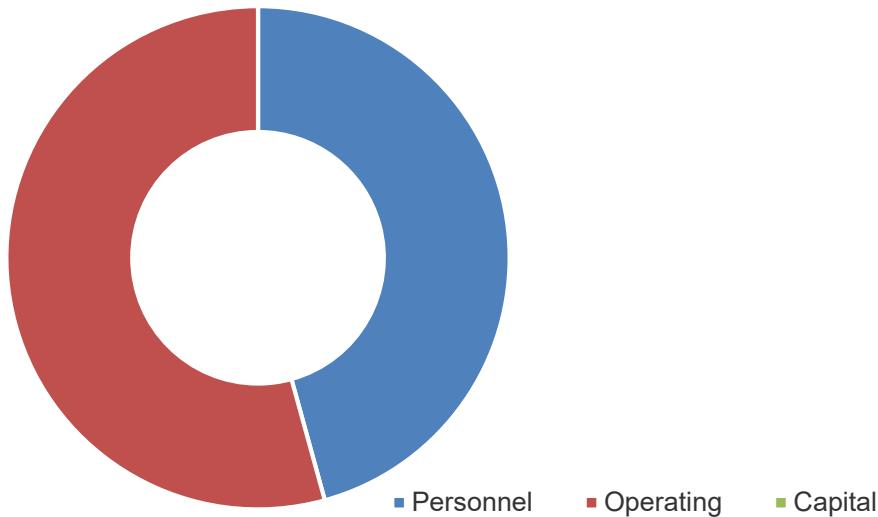
Account Code: 200.4203

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	276,441	264,028	211,851	(264,028)	-100.00%
Operating	233,457	251,120	251,480	(251,120)	-100.00%
Capital	5,420	-	-	-	0.00%
<b>Total</b>	<b>515,319</b>	<b>515,148</b>	<b>463,331</b>	<b>(515,148)</b>	<b>-100.00%</b>

#### Authorized Positions

Laborer	1.00	-	-
Equipment Operator I	1.00	1.00	1.00
Equipment Operator II	2.00	2.00	2.00
Crew Leader	1.00	1.00	1.00
<b>Total Positions</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>

### Refuse Collection



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.4203.101	182,080.53	188,844.41	189,082.22	96,950.75	171,166.00	135,977.00	135,977.00
SALARIES & WAGES - OVERTIM	200.4203.102	5,312.47	9,173.82	1,155.37	1,727.84	11,297.00	4,000.00	4,000.00
SALARIES & WAGES - PART-TI	200.4203.103	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.4203.105	704.88	2,077.38	474.60	788.04	.00	.00	.00
SS/MEDICARE	200.4203.201	14,256.61	15,128.31	14,500.40	7,447.56	13,958.84	10,708.00	10,708.00
RETIREMENT CONTRIBUTION- V	200.4203.202	19,709.65	20,665.86	21,763.31	12,102.53	20,642.00	16,509.00	16,509.00
INSURANCE - VRS	200.4203.203	2,381.41	2,274.34	2,442.21	1,308.17	2,235.00	1,819.00	1,819.00
NATIONWIDE	200.4203.204	72.46	161.94	168.94	85.79	530.00	438.00	438.00
MEDICAL INSURANCE	200.4203.205	38,493.20	32,755.20	35,219.84	24,464.98	36,806.00	31,686.00	31,686.00
DISABILITY INS - HYBRID EM	200.4203.207	162.12	403.13	258.40	177.04	325.00	514.00	514.00
UNEMPLOYMENT INSURANCE	200.4203.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.4203.211	11,058.91	9,942.48	11,375.98	5,049.97	11,794.00	10,200.00	10,200.00
CONTRACTUAL SERVICES	200.4203.302	941.56	204.32	261.51	4,946.69	9,920.00	9,920.00	9,920.00
MAINTENANCE & REPAIRS EQUI	200.4203.304	37,322.57	18,063.08	10,378.13	8,385.16	18,000.00	18,000.00	18,000.00
PRINTING & BINDING	200.4203.306	.00	630.40	229.60	.00	100.00	100.00	100.00
UNIFORMS/WEARING APPAREL	200.4203.310	2,648.20	2,978.50	4,252.96	1,819.83	3,600.00	3,960.00	3,960.00
MOTOR VEHICLE INSURANCE	200.4203.535	1,144.00	856.00	1,482.00	1,065.00	1,200.00	1,200.00	1,200.00
GAS, OIL, GREASE & ANTIFREE	200.4203.548	13,881.66	14,265.20	15,060.30	7,458.85	16,000.00	16,000.00	16,000.00
OIL, ANTIFREEZE, AND FLUID	200.4203.549	626.39	580.32	757.69	332.44	2,000.00	2,000.00	2,000.00
MATERIALS & SUPPLIES	200.4203.553	353.08	279.76	20.69	24.98	300.00	300.00	300.00
MISCELLANEOUS EXPENSE	200.4203.585	.00	.00	1,163.00	.00	.00	.00	.00
REGIONAL LANDFILL CHARGES	200.4203.601	173,173.17	192,740.61	199,851.52	109,527.35	200,000.00	200,000.00	200,000.00
CAPITAL OUTLAY	200.4203.799	.00	391,255.93	5,420.31	.00	.00	.00	.00
<b>REFUSE &amp; BULK COLLECTION</b>		<b>504,322.87</b>	<b>903,280.99</b>	<b>515,318.98</b>	<b>283,662.97</b>	<b>519,873.84</b>	<b>463,331.00</b>	<b>463,331.00</b>

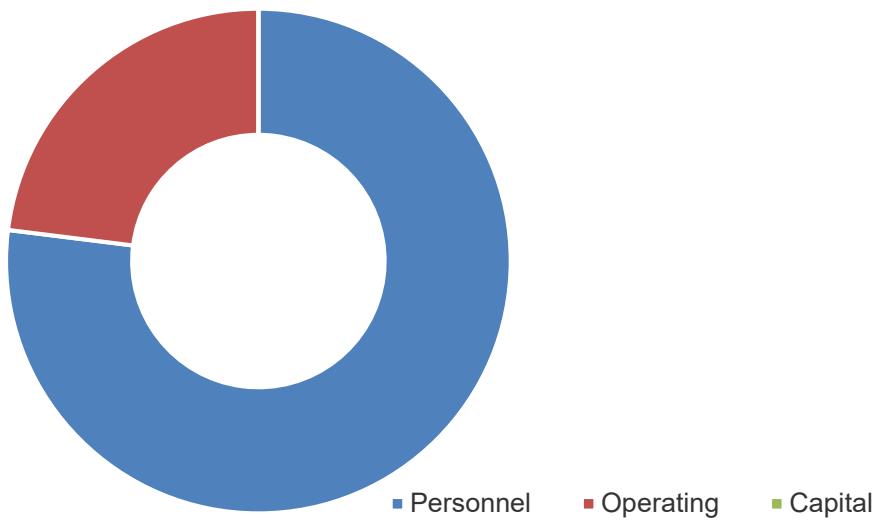
## General Fund Expenditure Budget

### Recycling Collection

Account Code: 200.4206

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	87,002	73,364	57,749	(15,615)	-21.28%
Operating	9,004	12,780	17,280	4,500	35.21%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>96,006</b>	<b>86,144</b>	<b>75,029</b>	<b>(11,115)</b>	<b>-12.90%</b>
<b>Authorized Positions</b>					
Laborer	1.00	-	-	-	-
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>		

### Recycling Collection



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.4206.101	42,819.53	41,088.57	57,478.35	28,576.61	53,615.77	34,405.00	34,405.00
SALARIES & WAGES - OVERTIM	200.4206.102	853.55	801.13	1,243.37	537.03	1,660.83	1,500.00	1,500.00
SEPARATION PAY	200.4206.105	.00	411.76	127.64	15.73	1,010.52	.00	.00
SS/MEDICARE	200.4206.201	3,260.67	3,068.23	4,351.87	2,188.61	4,280.24	2,747.00	2,747.00
RETIREMENT CONTRIBUTION- V	200.4206.202	4,309.99	4,340.39	6,150.32	3,260.73	6,426.83	4,280.00	4,280.00
INSURANCE - VRS	200.4206.203	569.03	504.18	693.64	353.03	693.56	460.00	460.00
NATIONWIDE	200.4206.204	140.59	128.53	187.66	77.66	142.59	126.00	126.00
MEDICAL INSURANCE	200.4206.205	13,520.40	10,478.91	14,186.25	8,296.17	12,097.40	11,252.00	11,252.00
DISABILITY INS- HYBRID EMP	200.4206.207	97.78	44.18	212.19	115.71	88.84	285.00	285.00
UNEMPLOYMENT INSURANCE	200.4206.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.4206.211	2,196.97	1,908.65	2,370.85	1,511.48	3,566.62	2,694.00	2,694.00
CONTRACTUAL SERVICES	200.4206.302	1,471.23	2,438.00	2,238.72	1,142.68	4,000.00	4,000.00	2,500.00
MAINTENANCE & REPAIRS EQUI	200.4206.304	2,493.67	1,418.67	663.94	.00	2,000.00	2,000.00	2,000.00
PRINTING & BINDING	200.4206.306	.00	684.10	.00	.00	50.00	50.00	50.00
UNIFORMS/WEARING APPAREL	200.4206.310	955.91	1,264.12	1,101.41	506.91	1,265.00	1,265.00	1,265.00
MOTOR VEHICLE INSURANCE	200.4206.535	764.00	572.00	945.00	678.00	765.00	765.00	765.00
GAS, OIL, GREASE & ANTIFREE	200.4206.548	3,210.63	3,111.93	2,987.08	1,512.44	3,200.00	3,200.00	3,200.00
OIL, ANTIFREEZE, AND FLUID	200.4206.549	96.79	.00	.00	.00	300.00	300.00	300.00
MATERIALS & SUPPLIES	200.4206.553	962.36	901.65	1,068.03	1,050.00	1,200.00	1,200.00	1,200.00
LEASE OF EQUIPMENT	200.4206.553	.00	.00	.00	.00	.00	6,000.00	6,000.00
<b>RECYCLING COLLECTION</b>		<b>77,723.10</b>	<b>73,165.00</b>	<b>96,006.32</b>	<b>49,822.79</b>	<b>96,363.20</b>	<b>76,529.00</b>	<b>75,029.00</b>

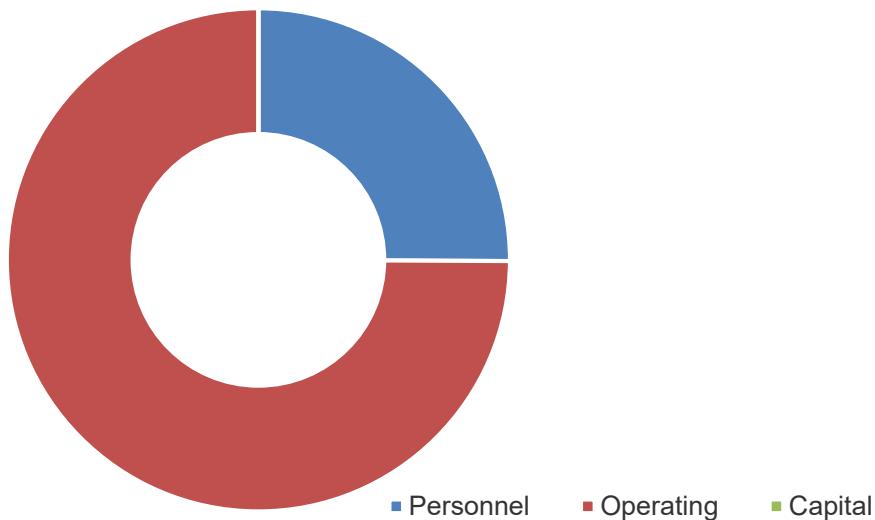
## General Fund Expenditure Budget

### Building & Grounds Maintenance

Account Code: 200.4304

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	19,159	19,622	42,073	22,451	114.42%
Operating	98,186	107,800	125,701	17,901	16.61%
Capital	10,514	11,000	-	(11,000)	-100.00%
<b>Total</b>	<b>127,859</b>	<b>138,422</b>	<b>167,774</b>	<b>29,352</b>	<b>21.20%</b>

### Building & Grounds Maintenance



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.4304.101	12,722.56	12,347.80	13,343.84	8,214.27	13,585.00	27,803.00	27,803.00
SALARIES & WAGES - OVERTIM	200.4304.102	53.20	79.79	.00	.00	.00	.00	.00
SEPARATION PAY	200.4304.105	.00	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.4304.201	955.73	920.45	991.44	613.25	1,039.95	2,127.00	2,127.00
RETIREMENT CONTRIBUTION- V	200.4304.202	1,109.47	1,350.44	1,548.08	967.13	1,656.00	3,461.00	3,461.00
INSURANCE - VRS	200.4304.203	132.98	150.66	173.32	104.03	179.00	372.00	372.00
NATIONWIDE	200.4304.204	22.04	23.64	24.14	12.86	24.00	60.00	60.00
MEDICAL INSURANCE	200.4304.205	2,862.00	2,786.00	2,388.00	1,686.40	2,530.00	6,072.00	6,072.00
DISABILITY INS - HYBRID EM	200.4304.207	.00	.00	.00	.00	.00	231.00	231.00
UNEMPLOYMENT INSURANCE	200.4304.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.4304.211	724.76	594.59	690.18	399.46	931.00	1,947.00	1,947.00
CONTRACTUAL SERVICES	200.4304.302	18,844.41	20,087.70	20,944.58	12,720.05	23,000.00	23,000.00	23,000.00
MAINTENANCE & REPAIRS EQUI	200.4304.304	.00	99.95	.00	.00	400.00	400.00	400.00
MAINTENANCE SERVICE CONTRA	200.4304.305	8,379.42	12,059.46	5,623.03	7,553.04	10,500.00	13,000.00	13,000.00
TOWN MUSEUM	200.4304.330	.00	.00	.00	.00	.00	.00	.00
MAINTENANCE & REPAIR BLDG.	200.4304.350	5,841.05	10,409.98	18,868.71	35,830.74	39,813.00	15,000.00	15,000.00
MAINTENANCE OF LANDSCAPE	200.4304.352	7,398.69	9,880.66	6,879.60	3,175.00	10,000.00	15,000.00	15,000.00
PROFESSIONAL & TECHNICAL P	200.4304.357	.00	.00	.00	.00	.00	.00	.00
HEALTH DEPARTMENT	200.4304.360	.00	.00	.00	.00	.00	.00	.00
GISH'S MILL EXPENSES	200.4304.365	1,143.51	1,678.39	1,760.03	1,568.46	1,500.00	1,500.00	1,500.00
ELECTRICAL SERVICES	200.4304.510	28,231.21	26,837.87	23,061.35	7,622.98	28,500.00	28,500.00	28,500.00
WATER AND SEWER SERVICE	200.4304.513	1,088.37	1,107.85	1,034.64	404.80	1,000.00	1,000.00	1,000.00
RADIO MAINTENANCE	200.4304.520	.00	.00	.00	.00	.00	.00	.00
TELEPHONE	200.4304.521	6,241.78	6,678.30	6,577.13	4,217.51	6,500.00	6,500.00	6,500.00
POSTAGE	200.4304.522	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	200.4304.531	.00	.00	.00	.00	.00	.00	.00
PROPERTY INSURANCE	200.4304.532	4,265.00	4,900.00	6,431.89	6,941.86	4,700.00	6,942.00	6,942.00
MOTOR VEHICLE INSURANCE	200.4304.535	.00	284.00	432.00	312.00	350.00	315.00	315.00
LIABILITY INSURANCE	200.4304.538	4,354.00	3,980.00	4,710.00	3,456.00	4,500.00	3,456.00	3,456.00
OFFICE SUPPLIES	200.4304.541	.00	.00	.00	.00	.00	.00	.00
GAS, OIL, GREASE & ANTIFREE	200.4304.548	112.13	28.60	.00	40.89	50.00	2,400.00	2,400.00
JANITORIAL/INVENTORY SUPPL	200.4304.555	1,695.11	2,073.19	1,862.81	1,815.48	1,800.00	2,500.00	2,500.00
DUES & SUBSCRIPTIONS	200.4304.581	.00	.00	.00	.00	.00	.00	.00
MISCELLANEOUS	200.4304.585	.00	.00	.00	.00	.00	.00	.00
EMER SVS MEETING & TRAVEL	200.4304.589	.00	.00	.00	.00	.00	1,000.00	500.00
FURNITURE & FIXTURES	200.4304.702	.00	.00	.00	.00	.00	.00	.00
PARKING LOT MAINTENANCE	200.4304.720	.00	.00	10,197.00	.00	10,000.00	.00	.00
SPECIAL PROJECTS	200.4304.722	.00	.00	.00	.00	.00	.00	.00
BEAUTIFICATION PROJECTS	200.4304.728	993.00	1,000.00	.00	.00	1,000.00	.00	.00
CAPITAL OUTLAY	200.4304.799	.00	396.43	317.00	813.66	.00	.00	.00
LEASE OF EQUIPMENT	200.4304.801	.00	.00	.00	.00	.00	5,688.00	5,688.00
LEASE OF RENTAL BUILDING	200.4304.803	600.00	66.00	.00	.00	.00	.00	.00
<b>BUILDING &amp; GROUNDS MAINTENANCE</b>		<b>107,770.42</b>	<b>119,821.75</b>	<b>127,858.77</b>	<b>98,469.87</b>	<b>163,557.95</b>	<b>168,274.00</b>	<b>167,774.00</b>

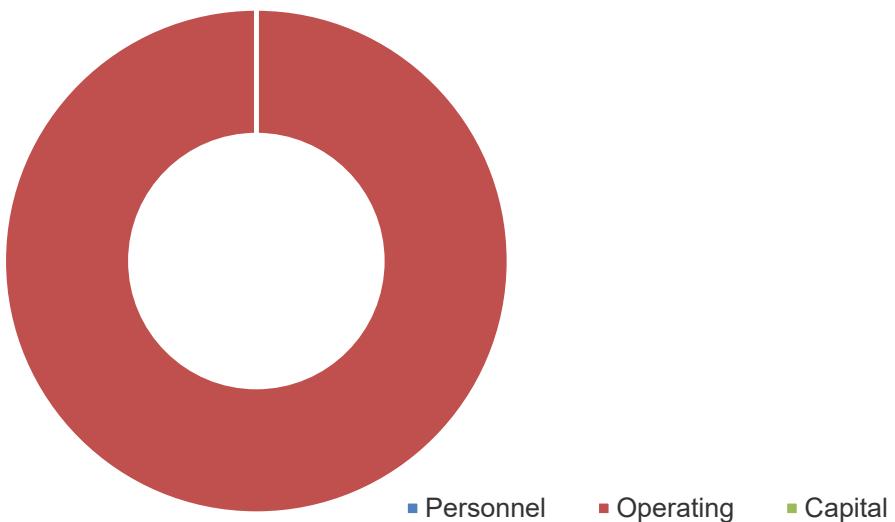
## General Fund Expenditure Budget

### Health Department Building

Account Code: 200.4305

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	8,287	25,020	25,020	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>8,287</b>	<b>25,020</b>	<b>25,020</b>	<b>-</b>	<b>0.00%</b>

### Health Department Building



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
MAINTENANCE SERVICE CONTRA	200.4305.305	167.50	57.90	299.00	259.00	560.00	560.00	560.00
BUILDING MAINTENANCE/REPAI	200.4305.350	8,085.97	1,960.31	312.55	2,089.19	12,160.00	12,160.00	12,160.00
MAINTENANCE OF LANDSCAPE	200.4305.352	3,280.00	2,677.50	758.50	700.00	3,500.00	3,500.00	3,500.00
ELECTRICITY	200.4305.510	5,031.87	5,012.02	4,666.94	2,654.32	6,000.00	6,000.00	6,000.00
HEATING/GAS	200.4305.512	917.52	919.24	763.94	451.41	1,000.00	1,000.00	1,000.00
WATER	200.4305.513	651.79	1,438.22	1,486.18	256.85	1,800.00	1,800.00	1,800.00
<b>HEALTH DEPARTMENT BUILDING</b>		<b>18,134.65</b>	<b>12,065.19</b>	<b>8,287.11</b>	<b>6,410.77</b>	<b>25,020.00</b>	<b>25,020.00</b>	<b>25,020.00</b>

## Special Programs Department

The Mission of the Special Programs Department is to create, conduct, and promote interesting and unique events and activities for the

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Total number of special events supported	1	20	5	20
Matching SNAP funds for Farmer's Market	1	-	\$200.00	\$1,000.00
Representation on Regional Boards and Committees	2	7	4	6
Social Networking for Town Events (hours)	2	125	40	75

\*Networking events attended

\*\*Total listings/social media mentions

### Departmental Goals

1. Organize and Conduct events at the Vinton Farmers' Market, increase vendor participation.
2. Facilitate events, concerts, distance runs help by other organizations in the Town of Vinton.
3. Increase social networking promotion of the Town and events.
4. Work cooperatively with local organizations to promote the Town of Vinton in regional events.
5. Seek sponsors and partnerships for events and activities.
6. Representation on Regional Boards and Committees

### Strategic Plan Goals

1 - Enhance the Town's Infrastructure and Livability
2 - Maintain an efficient and high-performing government
3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

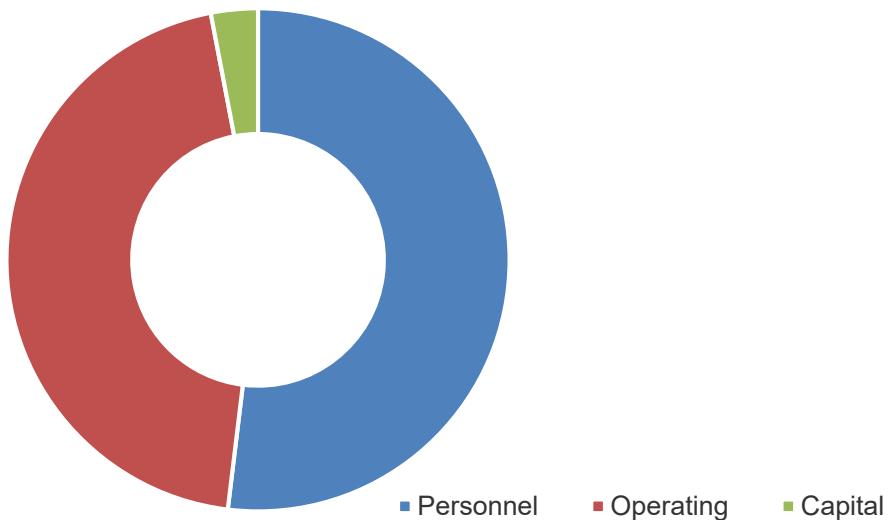
## General Fund Expenditure Budget

### Special Programs

Account Code: 200.7101

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	68,462	77,143	80,919	3,776	4.89%
Operating	67,292	63,167	70,229	7,062	11.18%
Capital	2,353	6,074	4,700	(1,374)	-22.62%
<b>Total</b>	<b>138,106</b>	<b>146,384</b>	<b>155,848</b>	<b>9,464</b>	<b>6.47%</b>

### Special Programs



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.7101.101	36,926.37	25,340.81	31,310.21	19,746.01	33,904.00	38,801.00	38,801.00
SALARIES & WAGES - OVERTIM	200.7101.102	18,002.88	13,008.51	8,209.75	3,169.10	18,215.00	15,000.00	15,000.00
SALARIES & WAGES - PART-TI	200.7101.103	5,052.30	3,206.45	12,284.15	6,895.46	7,959.00	9,199.00	9,199.00
SEPARATION PAY	200.7101.105	.00	7,890.61	.00	.00	.00	.00	.00
SS/MEDICARE	200.7101.201	4,438.57	3,692.28	3,847.06	2,222.20	4,596.58	4,820.00	4,820.00
RETIREMENT CONTRIBUTION- V	200.7101.202	4,855.50	3,874.19	4,205.42	2,515.58	4,172.00	4,831.00	4,831.00
INSURANCE - VRS	200.7101.203	581.89	433.02	476.27	270.60	449.00	520.00	520.00
NATIONWIDE	200.7101.204	96.18	60.09	13.69	5.43	66.00	60.00	60.00
MEDICAL INSURANCE	200.7101.205	5,724.00	6,098.23	6,982.01	4,994.94	6,957.00	6,072.00	6,072.00
DISABILITY INS - HYBRID EM	200.7101.207	.00	9.05	154.81	105.48	251.00	322.00	322.00
UNEMPLOYMENT INSURANCE	200.7101.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.7101.211	140.04	906.49	978.33	537.12	1,257.00	1,294.00	1,294.00
CONTRACTUAL SERVICES	200.7101.302	13,726.64	38,606.72	22,757.40	13,718.05	15,500.00	15,500.00	15,500.00
MAINTENANCE & REPAIRS EQUI	200.7101.304	5,450.60	1,074.87	3,039.65	99.74	5,000.00	5,000.00	5,000.00
SERVICE CONTRACT AGREEMENT	200.7101.305	.00	.00	.00	14.35	.00	.00	.00
PRINTING & BINDING	200.7101.306	4,690.68	7,256.52	5,412.00	.00	6,500.00	6,500.00	6,500.00
ADVERTISING	200.7101.307	9,144.34	7,688.16	10,205.46	1,380.17	7,500.00	7,500.00	7,500.00
ELECTRICAL SERVICES	200.7101.510	2,962.15	2,550.45	2,458.22	863.78	3,200.00	3,200.00	3,200.00
WATER AND SEWER SERVICE	200.7101.513	588.56	562.50	1,894.67	6,499.76	750.00	750.00	750.00
TELEPHONE	200.7101.521	2,561.59	2,379.56	2,500.72	1,461.54	2,600.00	2,600.00	2,600.00
POSTAGE	200.7101.522	173.17	98.82	318.15	2,060.32	500.00	500.00	500.00
PROPERTY INSURANCE	200.7101.532	676.00	824.00	789.00	561.00	825.00	825.00	825.00
MOTOR VEHICLE INSURANCE	200.7101.535	.00	.00	.00	.00	.00	.00	.00
LIABILITY INSURANCE	200.7101.538	1,740.00	1,592.00	1,665.00	1,224.00	1,592.00	1,592.00	1,592.00
OFFICE SUPPLIES	200.7101.541	710.71	169.59	.00	.00	250.00	250.00	250.00
GREENWAY: MATERIAL & SUPPL	200.7101.545	.00	.00	.00	.00	.00	.00	.00
GAS, OIL, GREASE & ANTIFREE	200.7101.548	.00	.00	.00	.00	.00	.00	.00
MAINT & REPAIR: REC FACILI	200.7101.549	.00	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	200.7101.553	5,489.92	2,629.58	3,693.13	78.69	2,500.00	2,500.00	2,500.00
SPECIAL EVENTS SUPPLIES	200.7101.556	11,659.35	5,867.06	10,087.90	6,778.57	15,600.00	15,600.00	15,600.00
TRAVEL (MILEAGE/FARE)	200.7101.560	.00	159.00	480.10	52.75	.00	.00	.00
DUES & SUBSCRIPTIONS	200.7101.581	595.00	536.50	515.00	585.00	600.00	600.00	600.00
MEETING EXPENSES	200.7101.589	25.00	172.65	.00	.00	250.00	250.00	250.00
OTHER EQUIPMENT	200.7101.716	.00	914.76	474.32	.00	2,000.00	2,000.00	2,000.00
SPECIAL PROJECTS	200.7101.722	.00	272.09	.00	.00	.00	.00	.00
FARMERS MARKET	200.7101.735	2,780.00	862.97	1,878.29	240.38	2,700.00	2,700.00	2,700.00
LEASE/RENT OF EQUIPMENT	200.7101.801	1,374.00	1,432.43	1,475.58	1,767.78	1,374.00	7,062.00	7,062.00
<b>SPECIAL PROGRAMS</b>		<b>140,165.44</b>	<b>140,169.96</b>	<b>138,106.29</b>	<b>77,847.80</b>	<b>147,067.58</b>	<b>155,848.00</b>	<b>155,848.00</b>

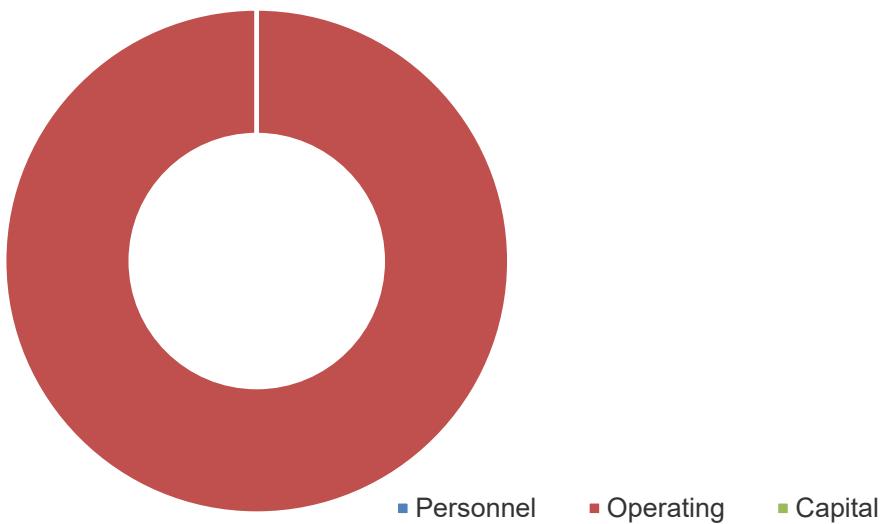
## General Fund Expenditure Budget

### War Memorial Interdepartmental Rental

Account Code: 200.7102

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	-	10,000	10,000	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	-	10,000	10,000	-	0.00%

### War Memorial Interdepartmental Rental



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
WM INTERDEPARTMENTAL FUNCTIO	200.7102.574	9,360.00	10,700.00	.00	1,330.00	10,000.00	10,000.00	10,000.00
WM INTERDEPARTMENTAL		<b>9,360.00</b>	<b>10,700.00</b>	<b>.00</b>	<b>1,330.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>

## Vinton War Memorial

Originally created as a living memorial in 1948 to honor Veterans, the Vinton War Memorial has evolved into a premier special event space nestled in the heart of Virginia's Blue Ridge. Through exceptional customer service, elegant surroundings and community involvement, the War Memorial strives to meet the needs of our regions social, business, and civic clients.

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Total number of Town Sponsored events	1	4	11	13
Total rental revenue*	2	\$111,398.00	\$48,000.00	\$90,000.00
Number of advertisements placed	2	65	44	85

\*Budget decreased in FY21 in anticipation of COVID19 impacts.

### Departmental Goals

1. Maintain existing relationships and develop new client relationships.
2. Utilize "In-Vinton" brand to increase event bookings through targeting advertising, networking and building business relationships.
3. Continue to seek efficiencies within the operational budget and train both Full time employees on the budget and codes
4. Continue to broaden partnerships with Vinton Area Chamber, Roanoke Valley Convention and Visitors Bureau to attract and promote awareness of the facility and generate new business.
5. Continue to expand in rentals.

### Strategic Plan Goals

- 1 - Enhance the Town's Infrastructure and Livability
- 2 - Maintain an efficient and high-performing government
- 3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

# General Fund Expenditure Budget

## War Memorial Facility

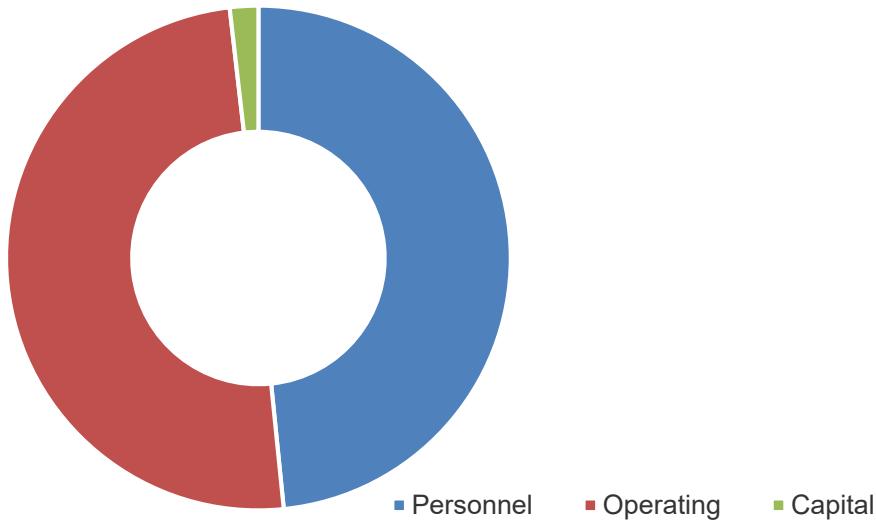
Account Code: 200.7103

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	113,902	118,069	119,446	1,377	1.17%
Operating	108,223	134,225	122,858	(11,367)	-8.47%
Capital	8,465	7,980	4,500	(3,480)	-43.61%
<b>Total</b>	<b>230,590</b>	<b>260,274</b>	<b>246,804</b>	<b>(13,470)</b>	<b>-5.18%</b>

**Authorized Positions**

Facilities Manager	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	2.00
CP&F Coordinator	1.00	1.00	-
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### War Memorial Facility



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.7103.101	85,924.97	74,822.99	65,677.09	38,554.10	66,304.00	74,042.00	74,042.00
SALARIES & WAGES - OVERTIM	200.7103.102	.00	267.62	289.48	.00	.00	.00	.00
SALARIES & WAGES - PART-TI	200.7103.103	15,156.77	18,866.35	16,826.61	4,714.91	20,267.50	8,929.00	8,929.00
WAGES - CONTRACT SERVICES	200.7103.104	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.7103.105	.00	244.45	.00	.00	.00	.00	.00
SS/MEDICARE	200.7103.201	6,974.94	6,917.10	6,225.24	3,200.92	6,622.92	6,347.00	6,347.00
RETIREMENT CONTRIBUTION- V	200.7103.202	9,274.05	8,219.99	7,593.25	4,737.03	8,118.00	9,214.00	9,214.00
INSURANCE - VRS	200.7103.203	1,114.56	917.70	856.92	509.40	873.00	991.00	991.00
NATIONWIDE	200.7103.204	120.35	100.36	84.50	45.01	541.00	198.00	198.00
MEDICAL INSURANCE	200.7103.205	23,832.00	18,355.50	13,927.50	11,717.60	14,284.00	16,875.00	16,875.00
DISABILITY INS - HYBRID EM	200.7103.207	691.21	792.42	325.11	212.88	541.00	614.00	614.00
UNEMPLOYMENT INSURANCE	200.7103.209	.00	.00	.00	716.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.7103.211	2,873.38	2,415.95	2,096.26	1,022.95	2,388.00	2,236.00	2,236.00
CONTRACTUAL SERVICES	200.7103.302	26,131.52	21,484.94	28,016.57	14,702.98	30,690.00	38,343.00	38,343.00
MAINTENANCE & REPAIRS EQUI	200.7103.304	4,897.18	6,542.79	6,207.71	6,571.72	7,500.00	7,500.00	7,500.00
MAINTENANCE SERVICE CONTRA	200.7103.305	19,863.06	18,774.25	18,400.13	11,218.18	25,000.00	2,500.00	2,500.00
PRINTING & BINDING	200.7103.306	1,243.38	39.48	.00	.00	250.00	250.00	250.00
ADVERTISING	200.7103.307	13,147.57	8,794.48	8,170.97	3,698.74	11,500.00	11,500.00	11,500.00
UNIFORMS/WEARING APPAREL	200.7103.310	.00	264.52	-4.08	.00	500.00	500.00	500.00
MAINTENANCE & REPAIR BLDG.	200.7103.350	4,055.96	7,493.53	4,061.19	6,444.19	7,500.00	7,500.00	7,500.00
ELECTRICAL SERVICES	200.7103.510	21,093.48	20,335.00	16,432.50	7,116.86	22,000.00	22,000.00	22,000.00
HEATING SERVICES	200.7103.512	2,901.05	3,518.79	2,716.30	2,106.22	3,500.00	3,500.00	3,500.00
WATER AND SEWER SERVICE	200.7103.513	2,727.15	4,566.25	1,445.83	466.36	2,500.00	2,500.00	2,500.00
TELEPHONE	200.7103.521	6,380.92	6,365.33	7,006.60	3,910.00	6,200.00	6,200.00	6,200.00
POSTAGE	200.7103.522	4.35	311.47	43.29	7.34	200.00	200.00	200.00
PROPERTY INSURANCE	200.7103.532	1,352.00	1,652.00	1,579.00	1,122.00	1,651.00	1,651.00	1,651.00
SMALL INSURANCE CLAIMS	200.7103.537	.00	-400.00	.00	.00	3,184.00	3,184.00	3,184.00
LIABILITY INSURANCE	200.7103.538	3,483.00	3,184.00	3,330.00	2,445.00	400.00	400.00	400.00
OFFICE SUPPLIES	200.7103.541	375.55	541.88	-248.08	265.13	3,000.00	3,000.00	3,000.00
OTHER OPERATING SUPPLIES	200.7103.551	1,988.57	1,483.73	1,864.77	.00	2,000.00	2,000.00	2,000.00
WM FOOD & BEVERAGE EXPENSE	200.7103.552	1,749.10	740.05	1,692.83	120.69	.00	.00	.00
MATERIALS & SUPPLIES	200.7103.553	1,186.66	958.23	44.73	293.86	.00	.00	.00
JANITORIAL/INVENTORY SUPPL	200.7103.555	3,807.50	2,153.60	2,456.34	479.46	3,000.00	3,000.00	3,000.00
TRAVEL (MILEAGE/FARE)	200.7103.560	1,822.64	237.00	45.00	.00	.00	.00	.00
WAR MEMORIAL GRANT	200.7103.574	.00	.00	.00	.00	.00	.00	.00
DUES & SUBSCRIPTIONS	200.7103.581	645.00	830.89	565.99	445.00	650.00	650.00	650.00
REVENUE REFUND	200.7103.583	.00	.00	.00	.00	.00	.00	.00
CONTRACTED RESALE ITEMS	200.7103.587	.00	.00	.00	.00	.00	.00	.00
BAD DEBT EXPENSE	200.7103.603	.00	.00	.00	.00	.00	.00	.00
FURNITURE & FIXTURES	200.7103.702	199.92	.00	31.00	.00	500.00	500.00	500.00
REPLACEMENT OF EQUIPMENT	200.7103.709	1,176.94	1,910.09	8,434.00	794.18	4,000.00	4,000.00	4,000.00
OTHER EQUIPMENT	200.7103.716	.00	.00	.00	925.53	.00	.00	.00
SPECIAL PROJECTS	200.7103.722	4,704.59	.00	.00	.00	.00	.00	.00
WAR MEMORIAL PROJECT EXP	200.7103.738	.00	42,546.85	.00	.00	.00	.00	.00
LEASE/RENT OF EQUIPMENT	200.7103.801	1,501.80	2,859.78	3,391.38	819.00	3,480.00	3,480.00	3,480.00
CREDIT CARD FEES	200.7103.904	2,098.77	959.57	1,003.68	295.79	3,000.00	3,000.00	3,000.00
<b>WAR MEMORIAL OPERATIONS</b>		<b>274,499.89</b>	<b>290,068.93</b>	<b>230,589.61</b>	<b>129,679.03</b>	<b>262,144.42</b>	<b>246,804.00</b>	<b>246,804.00</b>

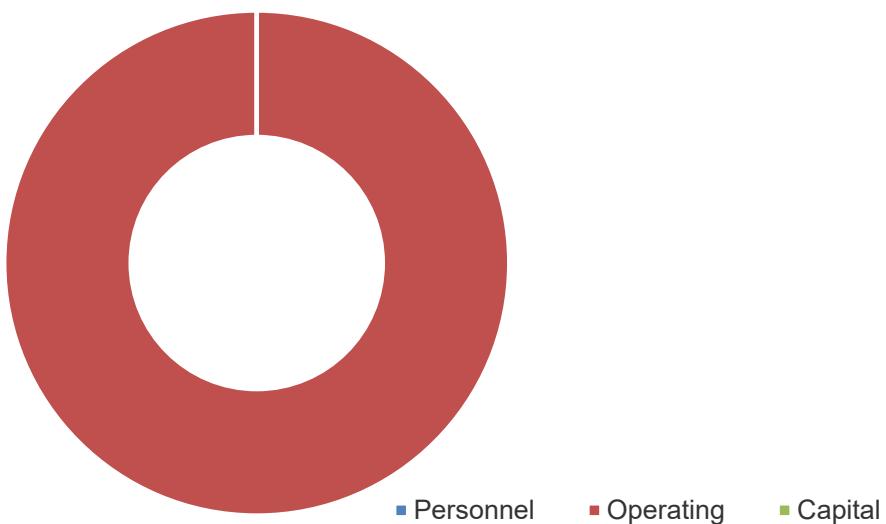
## General Fund Expenditure Budget

### Vinton Veteran's Monument

Account Code: 200.7104

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	951	5,000	5,000	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>951</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>

### Vinton Veteran's Monument



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
ADVERTISEMENT	200.7104.307	78.32	.00	.00	.00	250.00	250.00	250.00
MAINT AND REPAIR - BUILDIN	200.7104.350	227.07	1,050.00	850.00	924.57	4,560.00	4,560.00	4,560.00
WATER AND SEWER SERVICE	200.7104.513	194.02	166.40	101.10	41.52	190.00	190.00	190.00
SPECIAL PROJECT	200.7104.722	.00	.00	.00	.00	.00	.00	.00
<b>VETERANS MONUMENT</b>		<b>499.41</b>	<b>1,216.40</b>	<b>951.10</b>	<b>966.09</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>

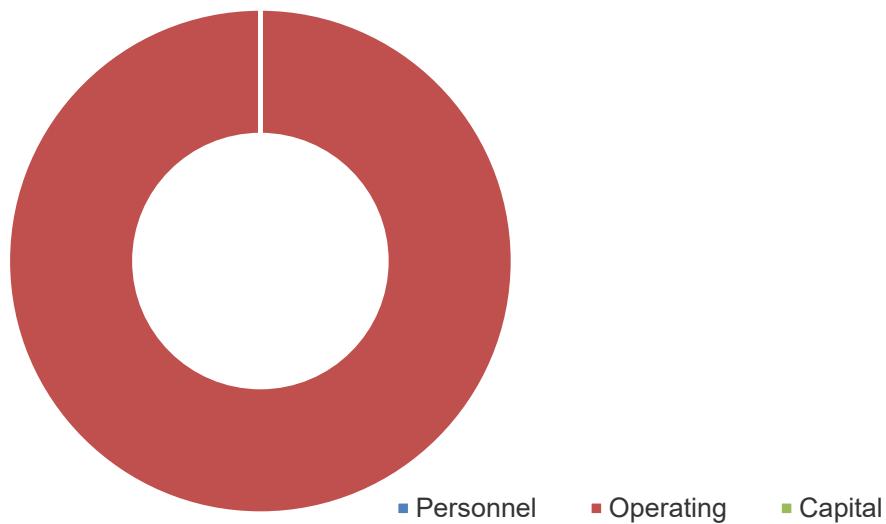
## General Fund Expenditure Budget

### Swimming Pool & Parks

Account Code: 200.7105

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	2,947	3,290	2,954	(336)	-10.21%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>2,947</b>	<b>3,290</b>	<b>2,954</b>	<b>(336)</b>	<b>-10.21%</b>

### Swimming Pool & Parks



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
ELECTRICAL SERVICES	200.7105.510	463.84	558.69	374.52	154.28	500.00	500.00	500.00
WATER AND SEWER SERVICE	200.7105.513	548.83	936.61	118.03	.00	325.00	.00	.00
TELEPHONE	200.7105.521	352.36	211.07	.00	.00	.00	.00	.00
PROPERTY INSURANCE	200.7105.532	676.00	824.00	789.00	561.00	825.00	789.00	789.00
LIABILITY INSURANCE	200.7105.538	1,740.00	1,592.00	1,665.00	1,260.00	1,640.00	1,665.00	1,665.00
SWIMMING POOL		3,781.03	4,122.37	2,946.55	1,975.28	3,290.00	2,954.00	2,954.00

## Senior Program Department

The Mission of the Senior Program is to provide an active senior adult program for the purpose of socialization, leisure interest and enrichment. The Vinton Senior Program is responsible for planning, implementing, and conducting a well-balanced program for active

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Total number of senior events supported	1	307 class	100	275
Total number of senior participants	1	6,350	3,000	6,000
Number of advertisements and media posts placed	1	75	50	75
Community Center rental revenue	2	\$12,962.00	\$10,000.00	\$12,338.00

\*Total listings/social media mentions

\*Changed social media/advertisement from hours per week to actual postings

### Departmental Goals

1. Present information relevant to topics for seniors.
2. Cooperative programming with other departments or organizations.
3. Promote activities for a healthy body and mind.
4. Increase rentals.

Strategic Plan Goals
1 - Enhance the Town's Infrastructure and Livability
2 - Maintain an efficient and high-performing government
3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

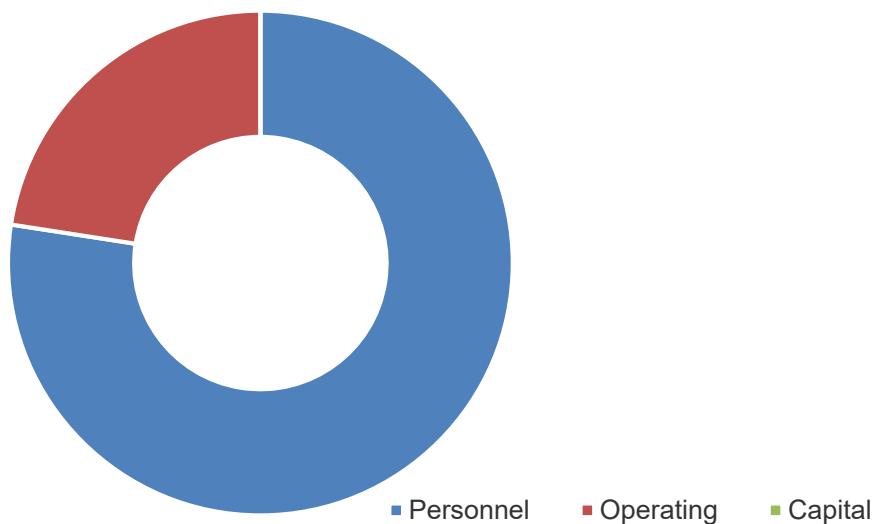
## General Fund Expenditure Budget

### Senior Program

Account Code: 200.7107

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	65,735	68,941	72,426	3,485	5.06%
Operating	17,848	23,339	21,099	(2,240)	-9.60%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>83,584</b>	<b>92,280</b>	<b>93,525</b>	<b>1,245</b>	<b>1.35%</b>

**Senior Program**



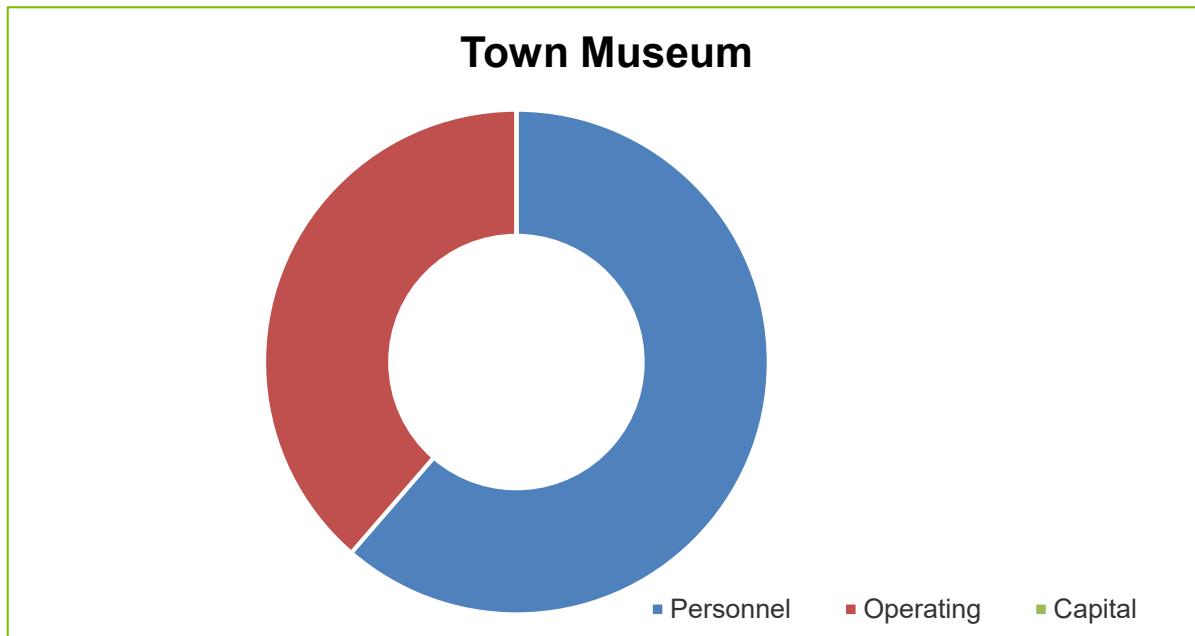
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.7107.101	39,456.62	29,334.86	37,791.79	23,702.71	37,133.00	42,818.00	42,818.00
SALARIES & WAGES - OVERTIM	200.7107.102	.00	.00	124.06	.00	.00	.00	.00
SALARIES & WAGES - PART-TI	200.7107.103	29,747.34	24,964.33	10,691.47	2,240.91	14,259.50	8,928.00	8,928.00
SEPARATION PAY	200.7107.105	.00	7,890.59	.00	.00	.00	.00	.00
SS/MEDICARE	200.7107.201	5,227.34	4,681.20	3,650.27	1,926.70	3,931.52	3,959.00	3,959.00
RETIREMENT CONTRIBUTION- V	200.7107.202	3,242.41	2,639.12	4,206.61	2,657.25	4,553.00	5,329.00	5,329.00
INSURANCE - VRS	200.7107.203	388.56	294.54	475.08	285.80	490.00	573.00	573.00
NATIONWIDE	200.7107.204	60.18	32.68	36.21	19.28	102.00	102.00	102.00
MEDICAL INSURANCE	200.7107.205	5,724.00	4,032.25	7,262.50	6,226.40	7,929.00	8,967.00	8,967.00
DISABILITY INS - HYBRID EM	200.7107.207	.00	160.34	173.23	119.36	304.00	355.00	355.00
UNEMPLOYMENT INSURANCE	200.7107.209	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	200.7107.211	380.94	1,638.37	1,324.21	588.40	1,372.00	1,395.00	1,395.00
CONTRACTUAL SERVICES	200.7107.302	4,948.80	4,870.07	4,711.39	2,711.25	6,000.00	6,000.00	6,000.00
MAINTENANCE & REPAIRS EQUI	200.7107.304	774.84	304.20	.00	88.09	1,000.00	1,000.00	1,000.00
SERVICE CONTRACT AGREEMENT	200.7107.305	332.95	541.50	384.00	.00	600.00	600.00	600.00
MAINTENANCE & REPAIR BLDG.	200.7107.350	1,136.38	7,183.91	1,466.41	297.00	3,000.00	3,000.00	1,500.00
ELECTRICAL SERVICES	200.7107.510	2,734.37	2,733.75	2,623.70	1,148.32	3,200.00	3,200.00	3,200.00
HEATING SERVICES	200.7107.512	2,166.78	2,410.55	1,948.48	1,183.91	2,200.00	2,200.00	2,200.00
WATER AND SEWER SERVICE	200.7107.513	505.86	474.78	399.47	304.89	650.00	650.00	650.00
TELEPHONE	200.7107.521	1,096.29	1,900.52	1,889.46	685.74	1,600.00	1,600.00	1,600.00
POSTAGE	200.7107.522	50.00	.00	.00	.00	100.00	100.00	.00
PROPERTY INSURANCE	200.7107.532	507.00	620.00	592.00	420.00	620.00	620.00	620.00
MOTOR VEHICLE INSURANCE	200.7107.535	380.00	284.00	352.00	252.00	285.00	285.00	285.00
LIABILITY INSURANCE	200.7107.538	1,305.00	1,192.00	1,249.00	918.00	1,194.00	1,194.00	1,194.00
OFFICE SUPPLIES	200.7107.541	322.34	255.28	323.89	.00	400.00	400.00	300.00
GAS, OIL, GREASE & ANTIFREE	200.7107.548	315.92	138.44	127.12	62.91	600.00	600.00	300.00
OTHER OPERATING SUPPLIES	200.7107.551	51.65	68.66	817.80	.00	250.00	250.00	250.00
MATERIALS & SUPPLIES	200.7107.553	193.65	28.55	78.95	.00	.00	.00	.00
JANITORIAL/INVENTORY SUPPL	200.7107.555	978.36	1,489.04	578.83	87.48	1,200.00	1,200.00	1,200.00
TRAVEL (MILEAGE/FARE)	200.7107.560	.00	.00	.00	.00	.00	.00	.00
DUES & SUBSCRIPTIONS	200.7107.581	.00	.00	.00	.00	.00	.00	.00
SENIOR TRIP PROGRAM	200.7107.585	.00	.00	.00	.00	.00	.00	.00
SENIOR RECREATION PROGRAM	200.7107.586	.00	2,186.49	175.85	.00	.00	.00	.00
MEETING EXPENSES	200.7107.589	55.42	49.23	45.47	.00	200.00	200.00	200.00
FURNITURE & FIXTURES	200.7107.702	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.7107.709	.00	1,027.14	.00	.00	.00	.00	.00
SPECIAL PROJECTS	200.7107.722	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	200.7107.799	.00	.00	.00	925.00	.00	.00	.00
CREDIT CARD FEES	200.7107.904	.00	175.83	84.47	72.43	240.00	.00	.00
<b>SENIOR PROGRAM</b>		<b>102,083.00</b>	<b>103,602.22</b>	<b>83,583.72</b>	<b>46,923.83</b>	<b>93,413.02</b>	<b>95,525.00</b>	<b>93,525.00</b>

## General Fund Expenditure Budget

### Town Museum

Account Code: 200.7108

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	7,784	8,195	8,336	141	1.72%
Operating	4,299	5,250	5,250	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>12,083</b>	<b>13,445</b>	<b>13,586</b>	<b>141</b>	<b>1.05%</b>



## Planning and Zoning Department

The Mission of the Town of Vinton's Planning and Zoning Department is commitment to proactive, community-based planning and code enforcement founded on public participation and also to promote health, safety, and prosperity of all present and future residents through effective planning of development/redevelopment of the community.

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
No. of permits issued	2	338	350	360
No. of code/zoning compliance violations	1	62	115	100
No. of Planning Commission Meetings held	1	3	4	6
No. of Board of Zoning Appeals Meetings held	1	0	1	1
No. of Community Meetings held	1	2	0	3
No. of Site Plans reviewed	2	3	4	4
No. of Subdivision Plats reviewed	2	8	4	4
No. of Downtown Façade Applications reviewed	3	1	2	2
No. of Grant Applications written/submitted	1	4	8	4
No. of hours spent on Regional Committees (est.)	2	138	130	150

**\*Breakdown of permits issued:** 55 Building, 1 Certificate of Occupancy, 1 Demolition, 57 Electrical, 0 Erosion and Sediment, 2 Fire Safety, 34 Mechanical, 10 Miscellaneous, 40 Plumbing, 36 Signs, 0 Utility (well/septic), 96 Zoning, and 6 Zoning Pre-Approval. \*\*FY19-20: 151 Permits have been issued in the first half of FY 20-21, July 1 to December 30, 2020

### Departmental Goals

1. Continue to enforce/enact amendments to zoning/sign/subdivision and other applicable Town codes.
2. Continue to review, update the Comprehensive Plan and Zoning Ordinance.
3. Continue to maintain, label and add to the database of plans and maps on file; and to scan documents into laserfiche.
4. Continue to scan important documents into laserfiche.
5. Continue to apply and administer VDOT/Federal, Arbor Day, and DHCD grant related projects.
6. Serve on interdepartmental committees and represent the Town on social media and the website.
7. Represent Vinton on regional organizations.
8. Continue to collaborate with Departments on items important for Council and Council committees.
9. Continue to maintain/monitor Town website/social media and provide assistance to departments.
10. Continue to administer the NFIP requirements and Community Rating System.
11. Continue to review and issue the building, trade, zoning, and sign permits for the Town.
12. Continue to address unsafe and blighted properties through the spot blight abatement process.
13. Assist with the planning efforts related to the Community-wide Brownfields Assessment Grant.
14. Continue to assist Community Resource Officer with nuisance code enforcement.
15. Stormwater Management and Administration--VPDES/MS4 Permit and annual report, TMDL Action Plan, etc.

Strategic Plan Goals
1 - Enhance the Town's Infrastructure and Livability
2 - Maintain an efficient and high-performing government
3 - Ensure the Town's continued financial viability by actively pursuing quality economic development

## General Fund Expenditure Budget

### Planning & Zoning Department

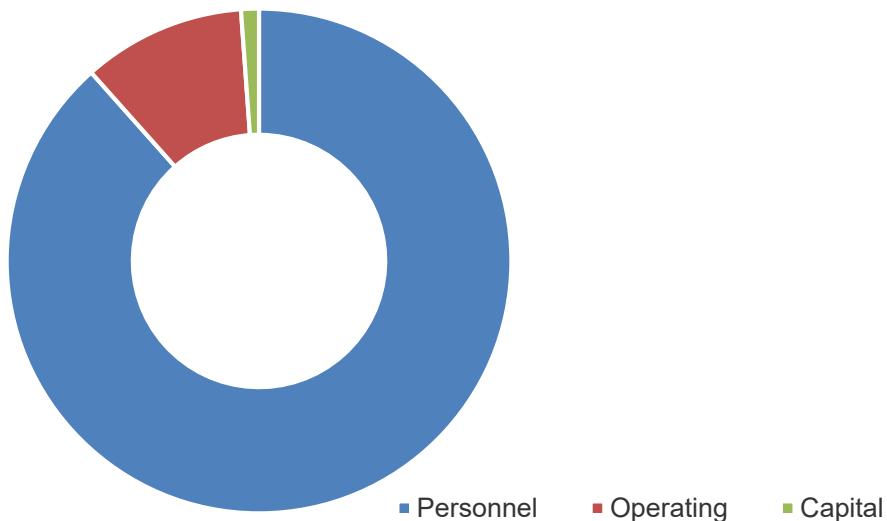
Account Code: 200.8101

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	234,456	233,045	347,873	114,828	49.27%
Operating	12,453	37,300	41,050	3,750	10.05%
Capital	-	7,300	4,500	(2,800)	-38.36%
<b>Total</b>	<b>246,908</b>	<b>277,645</b>	<b>393,423</b>	<b>115,778</b>	<b>41.70%</b>

**Authorized Positions**

Office Coordinator	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Asst. Planning Director	-	-	1.00
Planning/Zoning Director	1.00	1.00	1.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>

### Planning & Zoning Department



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.8101.101	157,409.53	172,279.10	177,841.77	102,123.11	176,422.00	250,790.00	250,790.00
SALARIES & WAGES - OVERTIM	200.8101.102	.00	81.13	.00	.00	.00	250.00	250.00
SALARIES & WAGES - PART-TI	200.8101.103	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.8101.105	915.21	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.8101.201	11,609.72	12,737.74	13,187.05	7,668.98	13,496.65	19,205.00	19,205.00
RETIREMENT CONTRIBUTION- V	200.8101.202	16,912.06	19,213.45	20,050.70	12,568.08	21,721.00	31,221.00	31,221.00
INSURANCE - VRS	200.8101.203	2,027.04	2,147.42	2,249.28	1,351.70	2,337.00	3,358.00	3,358.00
NATIONWIDE	200.8101.204	299.22	345.71	362.14	192.86	360.00	480.00	480.00
MEDICAL INSURANCE	200.8101.205	26,992.00	19,500.00	19,500.00	13,728.00	22,392.00	39,540.00	39,540.00
DISABILITY INS - HYBRID EM	200.8101.207	.00	330.61	224.88	153.40	381.00	885.00	885.00
WORKERS' COMPENSATION INS	200.8101.211	160.63	723.52	1,039.85	591.10	1,383.00	2,144.00	2,144.00
CONTRACTUAL SERVICES	200.8101.302	1,670.28	217.90	510.00	135.00	5,000.00	12,000.00	3,000.00
MAINTENANCE & REPAIRS EQUI	200.8101.304	35.62	721.06	104.43	104.11	1,000.00	1,000.00	250.00
MAINTENANCE SERVICE CONTRA	200.8101.305	.00	.00	.00	.00	500.00	500.00	.00
PRINTING & BINDING	200.8101.306	82.60	.00	.00	.00	2,000.00	2,500.00	1,000.00
ADVERTISING	200.8101.307	870.00	985.66	120.00	660.00	2,500.00	3,500.00	2,500.00
ZONING ORDINANCES	200.8101.311	.00	8,760.22	.00	30.00	6,813.00	10,000.00	8,000.00
CDBG PLANNING GRANT	200.8101.323	.00	.00	.00	.00	.00	.00	.00
FAÇADE GRANT	200.8101.342	.00	.00	.00	.00	.00	.00	.00
SPECIAL TRAINING	200.8101.356	.00	.00	.00	.00	.00	.00	.00
ENVIRONMENTAL COMP- DEQ/DC	200.8101.371	.00	.00	.00	.00	.00	.00	.00
TELEPHONE	200.8101.521	1,233.81	1,162.50	1,498.43	1,234.76	1,600.00	2,500.00	2,500.00
POSTAGE	200.8101.522	497.37	148.77	345.95	63.04	500.00	1,000.00	750.00
MOTOR VEHICLE INSURANCE	200.8101.535	380.00	284.00	494.00	354.00	400.00	400.00	400.00
LIABILITY INSURANCE	200.8101.538	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	200.8101.541	2,870.00	2,056.42	1,053.94	1,320.49	1,500.00	2,000.00	2,000.00
GREENWAY EXPENDITURES	200.8101.545	1,668.49	2,877.38	861.10	586.97	7,500.00	30,000.00	7,500.00
GAS, OIL, GREASE & ANTIFREE	200.8101.548	345.31	427.80	240.64	235.89	600.00	600.00	600.00
SPECIAL EVENTS	200.8101.556	134.98	504.93	.00	199.95	1,500.00	2,000.00	1,500.00
TRAVEL (MILEAGE/FARE)	200.8101.560	1,356.96	5,366.42	2,088.81	.00	.00	3,000.00	3,000.00
APPT MEMBER - TRNG & TRAVE	200.8101.564	102.19	85.00	1,500.00	.00	.00	3,000.00	3,000.00
DUES & SUBSCRIPTIONS	200.8101.581	862.98	717.00	1,572.88	801.29	1,200.00	1,500.00	1,500.00
MISCELLANEOUS	200.8101.585	.00	.00	250.00	.00	.00	500.00	250.00
MEETING EXPENSES	200.8101.589	818.62	583.63	255.10	.00	1,500.00	2,000.00	1,500.00
DEMOLITION-BLIGHT/ABATEMEN	200.8101.595	.00	.00	.00	.00	.00	.00	.00
FURNITURE & FIXTURES	200.8101.702	.00	.00	.00	.00	1,500.00	2,000.00	1,500.00
OTHER EQUIPMENT	200.8101.716	3,454.50	3,085.63	.00	.00	1,500.00	2,000.00	1,500.00
SPECIAL PROJECTS	200.8101.722	70.77	91.18	.00	.00	2,000.00	2,000.00	1,500.00
VDOT REV-SHARING GLADE CRE	200.8101.739	5,065.66	.00	.00	.00	.00	.00	.00
TINKER CREEK CANOE RAMP PR	200.8101.740	.00	.00	.00	.00	500.00	500.00	.00
VDOT TA GRANT GLADECREEK P	200.8101.741	.00	117.99	.00	.00	.00	.00	.00
CAPITAL OUTLAY	200.8101.799	.00	.00	.00	.00	.00	.00	.00
LEASE/RENT OF EQUIP	200.8101.801	1,608.00	1,678.53	1,557.51	966.00	1,800.00	1,800.00	1,800.00
PLANNING & ZONING DEPARTMENT		239,453.55	257,230.70	246,908.46	145,068.73	279,905.65	434,173.00	393,423.00

## Economic Development

The Mission of the Department of Economic Development is to develop and maintain a positive business atmosphere in order to promote an appropriate mix of business for the purpose of increasing the local tax base and to enhance employment opportunities, while also

Performance Measures	Strategic Plan Goal	Actual FY19-20	Estimated FY20-21	Projected FY21-22
Administer Town's Façade Grant	3	✓	✓	✓
Administer Town's Change of Use Grant	3	✓	✓	✓
Administer Econ. Dev. Performance Agreements	3	✓	✓	✓
Administer Town's Revolving Loan Program	3	✓	✓	✓
Town Sponsored/Co Sponsored Events & Festivals	1	16	9	16
Sales Tax Revenue*	2	\$1,181,933.05	\$1,079,047.33	\$1,157,416.00
Meals Tax Revenue*	2	\$1,289,456.84	\$1,125,000.00	\$1,282,197.00

\*Budget decreased in FY21 in anticipation of COVID19 impacts.

### Departmental Goals

1. Help foster a culture that embraces entrepreneurship that helps grow and retain local businesses.
2. Establish local incentives, remove development obstacles and develop the infrastructure necessary to promote a diverse and sustainable economic base and encourage job creation.
3. Enhance relationships with existing businesses.
4. Encourage redevelopment of vacant properties.
5. Partner with the Vinton Area Chamber of Commerce to initiate marketing programs that promote all aspects of the Town.

# General Fund Expenditure Budget

## Economic Development

Account Code: 200.8150

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	56,626	30,407	-	(30,407)	-100.00%
Operating	70,454	65,050	10,000	(55,050)	-84.63%
Capital	23,828	10,000	10,000	-	0.00%
<b>Total</b>	<b>150,908</b>	<b>105,457</b>	<b>20,000</b>	<b>(85,457)</b>	<b>-81.03%</b>

### Authorized Positions

Economic Dev. Director	1.00	1.00	-
<b>Total Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

## Economic Development



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	200.8150.101	42,175.43	42,416.98	43,136.29	8,421.50	22,886.00	.00	.00
SALARIES & WAGES - PART-TI	200.8150.103	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	200.8150.105	.00	.00	.00	.00	.00	.00	.00
SS/MEDICARE	200.8150.201	3,231.70	3,250.60	3,305.58	645.16	1,750.78	.00	.00
RETIREMENT CONTRIBUTION- V	200.8150.202	4,594.33	4,753.76	5,016.24	1,112.95	2,808.00	.00	.00
INSURANCE - VRS	200.8150.203	550.80	531.13	561.60	119.65	302.00	.00	.00
NATIONWIDE	200.8150.204	60.18	60.18	60.36	9.64	30.00	.00	.00
MEDICAL INSURANCE	200.8150.205	3,468.00	3,684.00	3,684.00	1,324.00	2,317.00	.00	.00
WORKERS' COMPENSATION INS	200.8150.211	93.69	83.18	861.76	294.20	690.00	.00	.00
CONTRACTUAL SERVICES	200.8150.302	.00	.00	.00	.00	.00	.00	.00
MAINTENANCE SERVICE CONTRA	200.8150.305	.00	.00	.00	.00	.00	.00	.00
ADVERTISING	200.8150.307	3,510.73	.00	.00	.00	.00	10,000.00	.00
MARKETING	200.8150.308	7,300.00	6,377.43	7,341.54	.00	5,000.00	5,000.00	5,000.00
CDBG PLANNING GRANT	200.8150.323	.00	.00	.00	.00	.00	.00	.00
FAACADE GRANT	200.8150.342	5,000.00	.00	.00	1,509.00	.00	5,000.00	5,000.00
CDBG RELATED EXPENDITURES	200.8150.345	8,000.00	76.25	5,643.75	.00	.00	.00	.00
CDBG MATCH EXPENDITURES	200.8150.346	.00	.00	.00	.00	.00	.00	.00
TELEPHONE	200.8150.521	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	200.8150.541	47.00	10.00	21.50	68.95	150.00	.00	.00
TRAVEL & TRAINING	200.8150.560	2,351.95	1,884.91	1,412.51	.00	.00	.00	.00
CONTRIB/TRANS TO OTHER GOV	200.8150.567	55,500.00	55,500.25	55,500.00	57,303.75	59,000.00	.00	.00
LIB PROP LEASE TERMINATION	200.8150.568	.00	.00	.00	.00	.00	.00	.00
DUES & SUBSCRIPTIONS	200.8150.581	1,196.00	450.00	330.38	119.88	600.00	.00	.00
MISCELLANEOUS	200.8150.585	.00	.00	129.95	.00	.00	.00	.00
MEETING EXPENSES	200.8150.589	392.83	612.16	74.41	.00	300.00	.00	.00
DEMOLITION-ECONOMIC DEV	200.8150.595	.00	.00	.00	.00	.00	.00	.00
PERFORMANCE AGREEMENT	200.8150.596	.00	.00	.00	.00	.00	.00	.00
FURNITURE & FIXTURES	200.8150.702	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	200.8150.709	.00	.00	.00	.00	.00	.00	.00
SPECIAL PROJECTS	200.8150.722	2,182.99	6,709.88	23,828.00	4,920.49	10,000.00	20,000.00	10,000.00
RSTP WALNUT ST IMP	200.8150.723	376.87	.00	.00	.00	.00	.00	.00
GISH MILL STUDY GRANT	200.8150.724	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	200.8150.799	.00	.00	.00	.00	.00	.00	.00
<b>ECONOMIC DEVELOPMENT</b>		<b>140,032.50</b>	<b>126,400.71</b>	<b>150,907.87</b>	<b>75,849.17</b>	<b>105,833.78</b>	<b>40,000.00</b>	<b>20,000.00</b>

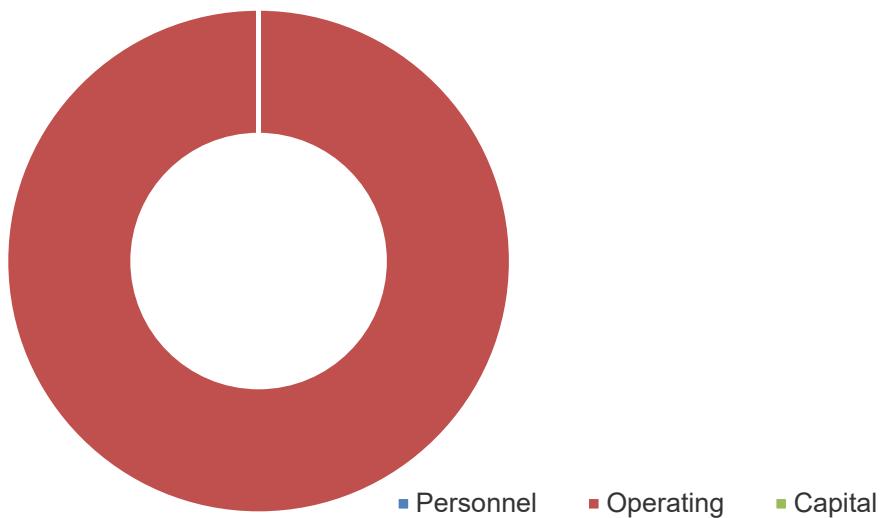
## General Fund Expenditure Budget

### Public Transportation

Account Code: 200.8160

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	79,161	115,000	120,000	5,000	4.35%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>79,161</b>	<b>115,000</b>	<b>120,000</b>	<b>5,000</b>	<b>4.35%</b>

### Public Transportation



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
VALLEY METRO BUS SERVICES	200.8160.309	115,744.83	118,026.24	79,161.29	578.32	80,000.00	125,000.00	120,000.00
PUBLIC TRANSPORTATION		115,744.83	118,026.24	79,161.29	578.32	80,000.00	125,000.00	120,000.00

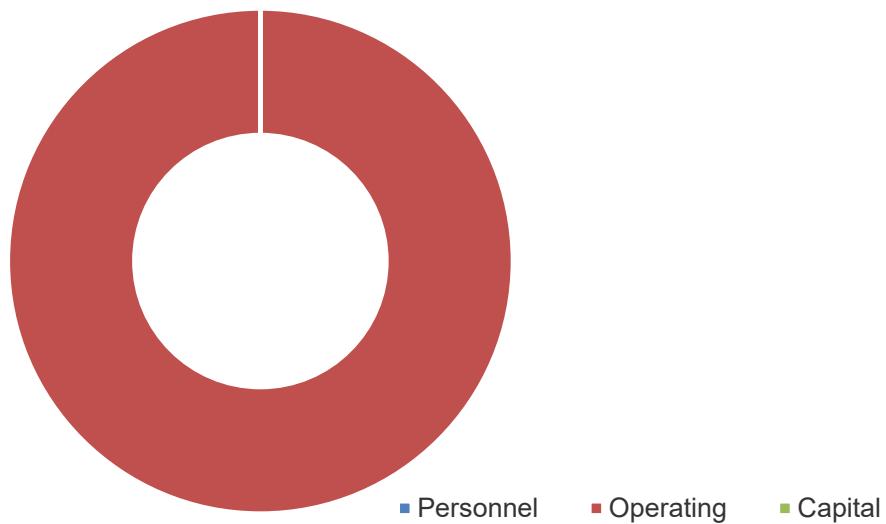
## General Fund Expenditure Budget

### Vinton Business Center

Account Code: 200.8170

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	1,998	7,350	2,765	(4,585)	-62.38%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>1,998</b>	<b>7,350</b>	<b>2,765</b>	<b>(4,585)</b>	<b>-62.38%</b>

### Vinton Business Center



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
CONTRACTUAL SERVICES	200.8170.302	2,112.50	1,917.50	1,917.50	.00	6,835.00	6,835.00	2,250.00
MAINTENANCE & REPAIR BLDG.	200.8170.350	.00	.00	.00	.00	200.00	200.00	200.00
MNT LANDSCAPING MATERIALS	200.8170.364	.00	.00	.00	.00	.00	.00	.00
ELECTRICAL SERVICES	200.8170.510	161.96	115.14	80.66	.00	165.00	165.00	165.00
MATERIALS & SUPPLIES	200.8170.553	.00	.00	.00	.00	150.00	150.00	150.00
MISCELLANEOUS	200.8170.585	.00	.00	.00	.00	.00	.00	.00
<b>VINTON BUSINESS CENTER</b>		<b>2,274.46</b>	<b>2,032.64</b>	<b>1,998.16</b>	<b>.00</b>	<b>7,350.00</b>	<b>7,350.00</b>	<b>2,765.00</b>

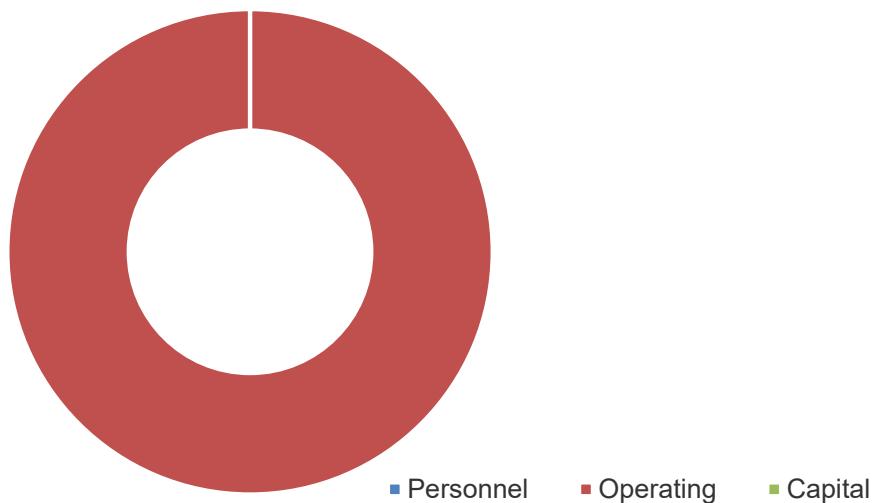
## General Fund Expenditure Budget

### Performance Agreements

Account Code: 200.8180

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	302,493	53,400	104,008	50,608	94.77%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>302,493</b>	<b>53,400</b>	<b>104,008</b>	<b>50,608</b>	<b>94.77%</b>

### Performance Agreements



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
ROLAND E COOK AGREEMENT	200.8180.501	4,604.01	1,263.15	1,286.25	1,308.65	1,400.00	1,308.00	1,308.00
WILLIAM BYRD HS AGREEMENT	200.8180.502	.00	1,859.28	1,206.61	2,628.64	2,000.00	2,700.00	2,700.00
OLD VINTON LIBRARY AGREEME	200.8180.503	.00	17,127.48	50,000.00	.00	50,000.00	50,000.00	50,000.00
VINYARD STATION AGREEMENT	200.8180.504	.00	.00	250,000.00	.00	.00	50,000.00	50,000.00
<b>PERFORMANCE AGREEMENTS</b>		<b>4,604.01</b>	<b>20,249.91</b>	<b>302,492.86</b>	<b>3,937.29</b>	<b>53,400.00</b>	<b>104,008.00</b>	<b>104,008.00</b>

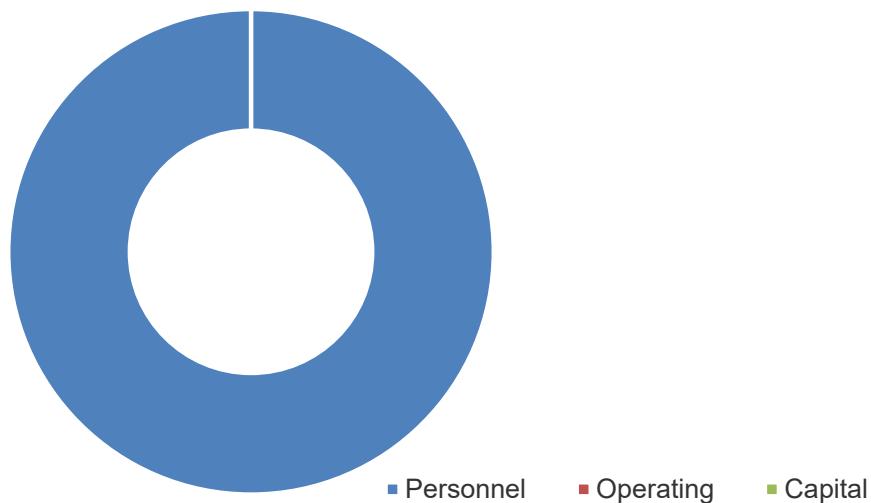
## General Fund Expenditure Budget

### Retiree Insurance

Account Code: 200.8190

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	8,200	5,000	4,800	(200)	100.00%
Operating	-	-	-	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>8,200</b>	<b>5,000</b>	<b>4,800</b>	<b>(200)</b>	<b>100.00%</b>

### Retiree Insurance



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
MEDICAL INSURANCE	200.8190.205	.00	.00	8,200.00	3,200.00	5,000.00	4,800.00	4,800.00
RETIREE INSURANCE		.00	.00	8,200.00	3,200.00	5,000.00	4,800.00	4,800.00

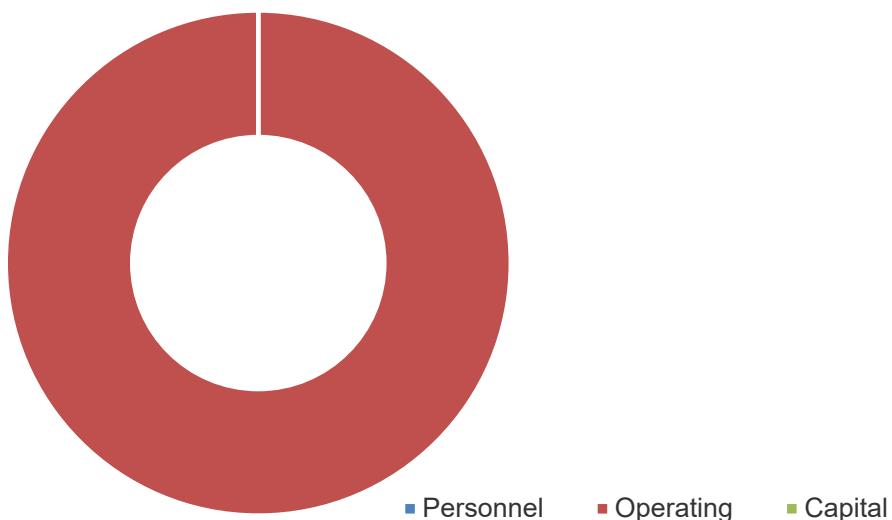
## General Fund Expenditure Budget

### Debt Retirement

Account Code: 200.8800

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	455,691	444,882	444,131	(751)	-0.17%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>455,691</b>	<b>444,882</b>	<b>444,131</b>	<b>(751)</b>	<b>-0.17%</b>

### Debt Retirement



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
OFS-PMT TO RFND ESCRW AGNT	200.8800.705	.00	.00	.00	.00	.00	.00	.00
CAPITAL LEASE OFU	200.8800.901	.00	.00	.00	.00	.00	.00	.00
POLICE VEHICLE LEASE - INT	200.8800.902	1,772.06	.00	.00	.00	.00	.00	.00
OTHER LOAN COSTS	200.8800.903	7,215.00	125.00	.00	.00	1,500.00	1,500.00	125.00
PRINCIPAL -VRA 2004 PUB SA	200.8800.904	.00	.00	.00	.00	.00	.00	.00
INTEREST - VRA 2004 PUB SA	200.8800.905	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL - WAR MEM BLDG	200.8800.906	.00	.00	.00	.00	.00	.00	.00
INTEREST - WAR MEM BLDG	200.8800.907	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL VRA 2006 PUB SAF	200.8800.908	35,000.00	35,000.00	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00
INTEREST VRA 2006 PUB SAFE	200.8800.909	21,761.37	20,046.37	18,195.10	8,603.17	16,097.00	13,886.00	13,886.00
BOND ISSUE COST - CAPITAL	200.8800.916	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL-CAPITAL PROJ '06	200.8800.917	.00	.00	.00	.00	.00	.00	.00
INTEREST-CAPITAL PROJ '06	200.8800.918	.00	.00	.00	.00	.00	.00	.00
POLICE LEASE - PRINCIPAL	200.8800.921	54,837.18	.00	.00	.00	.00	.00	.00
POLICE LEASE - INTEREST	200.8800.922	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL - 2013 BOND-REFU	200.8800.923	205,332.35	207,059.36	218,521.56	219,637.69	219,638.00	225,387.00	225,387.00
INTEREST - 2013 BOND REFUN	200.8800.924	34,224.34	29,997.36	25,635.13	11,697.64	21,145.00	16,583.00	16,583.00
RCACP SERIES 2013 PRINCIPA	200.8800.925	8,040.00	8,240.00	8,444.00	.00	.00	.00	.00
RCACP SERIES 2013 INTEREST	200.8800.926	1,022.77	6,489.78	.00	.00	.00	.00	.00
PRINCIPAL - 2015 PW LEASE	200.8800.927	.00	.00	.00	.00	.00	.00	.00
INTEREST - 2015 PW LEASE	200.8800.928	.00	.00	.00	.00	.00	.00	.00
GO REFUND SERIES 2016A PRI	200.8800.929	61,000.00	64,000.00	68,000.00	.00	66,000.00	69,000.00	69,000.00
GO REFUND SERIES 2016A INT	200.8800.930	14,083.50	12,833.00	11,521.00	5,063.50	10,127.00	8,774.00	8,774.00
2017 LEASE PURCHASE PRIN	200.8800.931	16,990.31	34,602.67	35,448.98	18,048.30	36,316.00	37,205.00	37,205.00
2017 LEASE PURCHASE INT	200.8800.932	3,131.16	5,640.25	4,793.95	2,073.16	3,927.00	3,039.00	3,039.00
2018 VML KNUCKLEBOOM PRIN	200.8800.933	.00	10,131.31	20,736.15	21,383.95	21,384.00	22,052.00	22,052.00
2018 VML KNUCKLEBOOM INT	200.8800.934	.00	2,434.32	4,395.11	3,747.31	3,748.00	3,080.00	3,080.00
<b>DEBT RETIREMENT</b>		<b>464,410.04</b>	<b>436,599.42</b>	<b>455,690.98</b>	<b>335,254.72</b>	<b>444,882.00</b>	<b>445,506.00</b>	<b>444,131.00</b>

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
RESERVE FOR CONTINGENCIES	200.8900.407	.00	.00	.00	.00	.00	.00	.00
CONTINGENCIES		.00	.00	.00	.00	.00	.00	.00

## General Fund Expenditure Budget

### Travel & Training General Fund

Account Code: 200.9000

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	-	15,551	-	(15,551)	100.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	-	15,551	-	(15,551)	100.00%

### Travel & Training General Fund

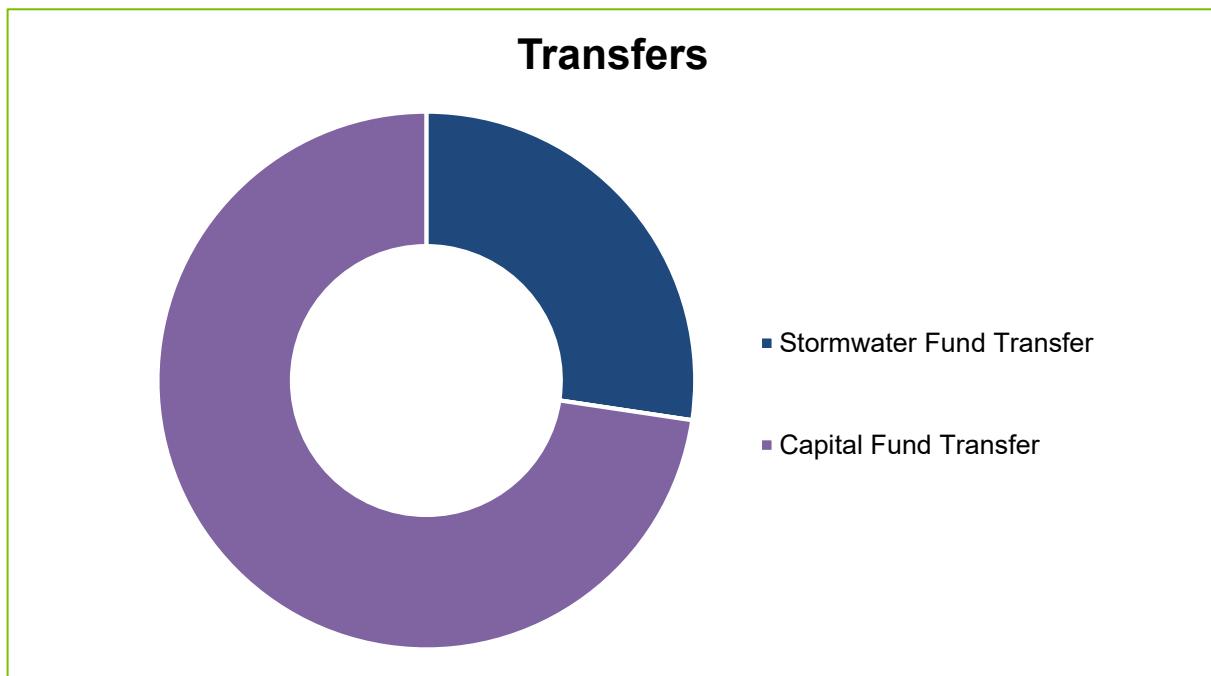
■ Personnel ■ Operating ■ Capital

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
TRAVEL (MILEAGE/FARE)	200.9000.560	.00	.00	.00	1,342.50	15,551.00	.00	.00
TRAVEL & TRAINING		.00	.00	.00	<b>1,342.50</b>	<b>15,551.00</b>	<b>.00</b>	<b>.00</b>

## General Fund Expenditure Budget Transfers

Account Code: 200.9950

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Stormwater Fund Transfer	181,628	249,739	207,164	(42,575)	-17.05%
Grant Fund Transfer	-	-	-	-	0.00%
Capital Fund Transfer	600,012	175,000	550,000	375,000	100.00%
Non Department Transfer	-	24,025	-	(24,025)	0.00%
<b>Total</b>	<b>781,640</b>	<b>448,764</b>	<b>757,164</b>	<b>308,400</b>	<b>68.72%</b>



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
TRANSFER TO STORMWATER	200.9950.900	140,298.10	171,912.73	181,627.65	145,680.78	249,739.00	217,717.00	207,164.00
TRANSFER TO GRANT FUND	200.9950.901	.00	161,990.75	.00	.00	.00	.00	.00
TRANSFER TO CAPITAL FUND	200.9950.905	.00	.00	600,012.00	102,083.31	175,000.00	550,000.00	550,000.00
NON DEPT TRANSFERS	200.9950.910	.00	.00	.00	.00	.00	.00	.00
<b>TRANSFERS</b>		<b>140,298.10</b>	<b>333,903.48</b>	<b>781,639.65</b>	<b>247,764.09</b>	<b>424,739.00</b>	<b>767,717.00</b>	<b>757,164.00</b>

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
VRS - TRUE-UP	200,9970,999	.00	.00	.00	.00	.00	.00	.00
VRS - TRUE-UP		.00	.00	.00	.00	.00	.00	.00
<b>TOTAL GENERAL FUND BUDGET</b>		<b>7,724,152.43</b>	<b>8,402,854.90</b>	<b>7,358,329.35</b>	<b>4,114,738.69</b>	<b>7,291,356.93</b>	<b>8,224,143.00</b>	<b>8,032,258.00</b>

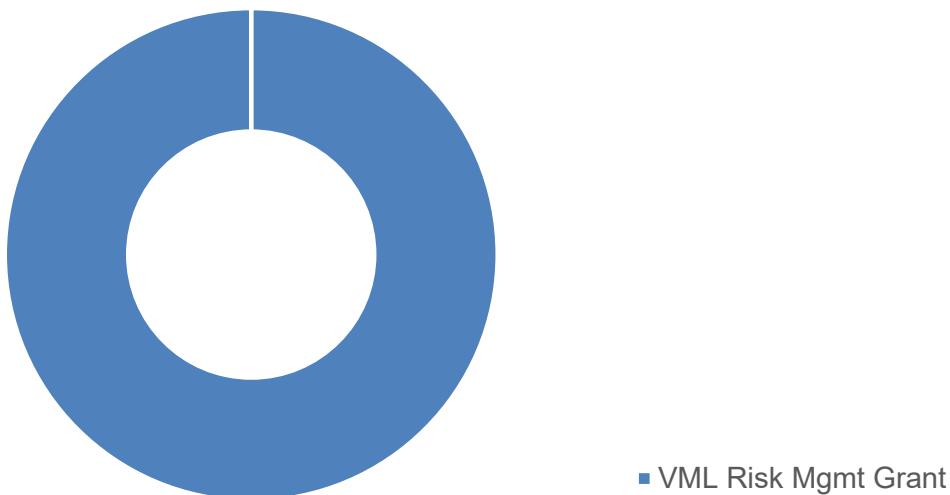
## Grant Fund Revenue Budget

### Revenue by Grant

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
VML Risk Mgmt Grant	4,000	4,000	4,000	-	0.00%
AY21 GC Greenway 2B	-	-	380,800	380,800	100.00%
<b>Total</b>	<b>4,000</b>	<b>4,000</b>	<b>384,800</b>	<b>380,800</b>	<b>9520.00%</b>

\*\*\*All Grant Awards are adopted by Council. Awards adopted on a multi-year basis do not have to be adopted during the budget process, but are moved forward by the Finance Director/Treasurer after the audit entries have been made. The adopted budget includes new grant funding anticipated during the upcoming budget year.\*\*\*

### Grant Fund Revenue



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
DMV OVERTIME GRANT	250.1000.001	7,488.64	8,548.65	403.33	5,584.43	.00	.00
AY20 DMV OVERTIME GRANT	250.1001.001	.00	.00	.00	13,475.00	.00	.00
EMERGENCY SERVICES GRANT	250.1005.001	.00	.00	.00	.00	.00	.00
DCJS LIVE SCAN GRANT	250.1010.001	.00	.00	.00	.00	.00	.00
21ST CENTURY POLICING GRANT	250.1015.001	.00	.00	.00	.00	.00	.00
BVP VEST GRANT	250.1020.001	333.00	720.45	.00	.00	.00	.00
LE BLOCK GRANT	250.1025.001	.00	3,962.00	.00	.00	.00	.00
AY20 BVP VEST GRANT	250.1026.001	.00	.00	.00	2,286.00	.00	.00
FIRE PROGRAMS GRANT	250.1030.001	.00	29,494.00	30,862.00	.00	.00	.00
DMV DUI TASKFORCE GRANT	250.1035.001	46,419.22	14,759.78	2,820.11	19,931.81	.00	.00
AY20 DMV DUI TASKFORCE GR	250.1036.001	.00	.00	.00	70,338.00	.00	.00
VDOT TA GLADECREEK PHII	250.1040.001	43,801.09	82,144.42	124,892.12	273,443.25	.00	.00
VDOT TA GLADECREEK PHII	250.1040.002	.00	.00	.00	91,745.22	.00	.00
VDOT TA GLADECREEK PHII	250.1040.003	.00	.00	.00	140,652.00	.00	.00
VDOT TA GLADECREEK PHII	250.1040.004	.00	.00	.00	19,931.00	.00	.00
GISH MILL STUDY GRANT	250.1045.001	10,000.00	.00	.00	.00	.00	.00
VML RISK MANAGEMENT GRANT	250.1050.001	4,000.00	4,000.00	.00	4,000.00	4,000.00	4,000.00
ARBOR DAY GRANT	250.1055.001	800.00	212.88	.00	.00	.00	.00
CCD NEIGHBORHOOD PLANNING GR	250.1060.001	8,638.75	21,361.25	.00	.00	.00	.00
BROWNFIELD GRANT	250.1065.001	.00	26,793.00	39,000.00	12,207.00	.00	.00
WALNUT AVE BIKE PED 5TH WEST	250.1070.001	.00	89,365.51	.00	1,357,264.65	.00	.00
VIDA/TAF GRANT PROGRAM	250.1075.001	.00	66,000.00	57,800.00	134,000.00	.00	.00
EPA BROWNFIELDS ASMT GRANT	250.1080.001	.00	59,143.92	39,313.50	240,856.08	.00	.00
AWYR 2019 BYRNE JAG GRANT	250.1085.001	.00	10,672.62	.00	1,092.38	.00	.00
2020 CENSUS GRANT	250.1090.001	.00	213.66	.00	.00	.00	.00
WALNT AV BIKE PED LEE TO 1ST	250.1095.001	.00	352.72	.00	544,897.28	.00	.00
CARES ACT FUNDING	250.1100.001	.00	16,246.13	1,356,948.97	1,397,139.87	.00	.00
CARES ACT UTILITY	250.1175.001	.00	.00	.00	68,764.67	.00	.00
2020 FEMA COVID19	250.1200.001	.00	24,270.15	.00	.00	.00	.00
AY21 DHR GISH MILL GRANT	250.1210.001	.00	.00	.00	.00	.00	.00
AY21 IRF ECON DEV GRANT	250.1220.001	.00	.00	.00	.00	.00	.00
AY21 DCJS BODY WORN CAMERA	250.1230.001	.00	.00	.00	.00	.00	.00
AY21 GLADE CREEK GRNWY PH2B	250.1240.001	.00	.00	.00	.00	380,800.00	380,800.00
FARMER'S MARKET SNAP/EBT REV	250.1300.001	.00	.00	70.00	.00	.00	.00
TRANSFERS FROM	250.4105.001	161,990.75	.00	.00	.00	.00	.00
<b>TOTAL GRANT FUND BUDGET</b>		<b>283,471.45</b>	<b>458,261.14</b>	<b>1,652,110.03</b>	<b>4,397,608.64</b>	<b>384,800.00</b>	<b>384,800.00</b>

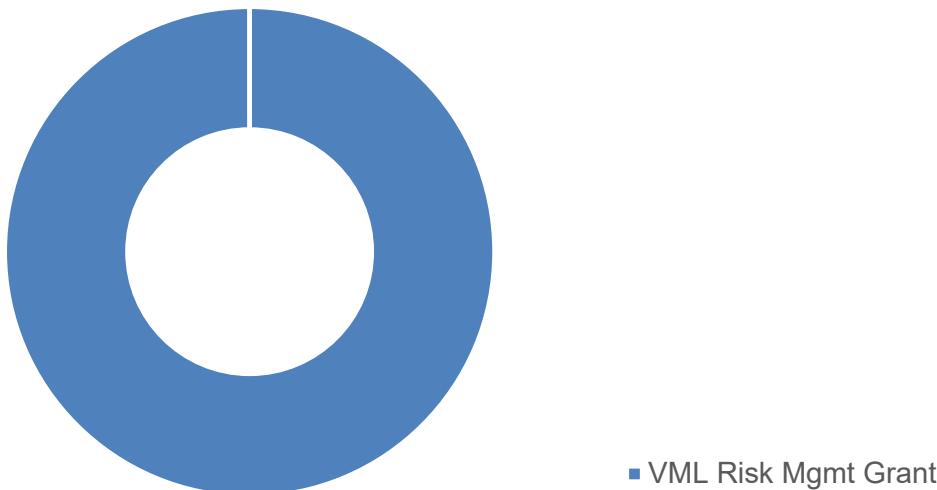
## Grant Fund Expenditure Budget

### Expenditure by Grant

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
VML Risk Mgmt Grant	4,000	4,000	4,000	-	0.00%
AY21 GC Greenway 2B	-	-	380,800	380,800	100.00%
<b>Total</b>	<b>4,000</b>	<b>4,000</b>	<b>384,800</b>	<b>380,800</b>	<b>9520.00%</b>

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### Grant Fund Expenditures



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
OVERTIME	250.1000.102	.00	6,309.20	6,036.50	8,548.65	2,820.12	3,905.65	.00	.00
TRAVEL & TRAINING	250.1000.560	.00	495.08	702.14	.00	.00	1,302.78	.00	.00
OTHER EQUIPMENT	250.1000.716	.00	2,824.00	750.00	.00	.00	376.00	.00	.00
OVERTIME	250.1001.102	.00	.00	.00	.00	1,624.99	10,880.00	.00	.00
TRAVEL & TRAINING	250.1001.560	.00	.00	.00	.00	.00	2,200.00	.00	.00
OTHER EQUIPMENT	250.1001.716	.00	.00	.00	.00	.00	395.00	.00	.00
SALARIES & WAGES	250.1005.101	.00	.00	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1005.553	.00	.00	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1010.553	.00	.00	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1015.553	.00	3,099.98	.00	.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1020.553	.00	2,760.30	333.00	720.45	.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1025.553	.00	5,093.00	.00	3,962.00	.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1026.553	.00	.00	.00	.00	.00	2,286.00	.00	.00
MATERIALS & SUPPLIES	250.1030.553	.00	1,397.79	2,862.93	188,621.82	30,862.00	.00	.00	.00
SALARIES & WAGES	250.1035.101	.00	41,371.09	31,351.31	9,340.92	.00	5,214.68	.00	.00
OVERTIME	250.1035.102	.00	4,052.81	154.55	1,269.47	.00	5,483.17	.00	.00
MEDICARE & SS	250.1035.201	.00	3,200.69	2,363.91	820.27	.00	218.13	.00	.00
RETIREMENT-VRS	250.1035.202	.00	4,048.52	3,238.53	1,162.68	.00	310.27	.00	.00
INSURANCE-VRS	250.1035.203	.00	485.24	419.68	130.20	.00	-20.12	.00	.00
NATIONWIDE	250.1035.204	.00	.00	79.33	25.00	.00	15.67	.00	.00
MEDICAL INSURANCE	250.1035.205	.00	11,916.00	6,968.76	630.00	.00	429.24	.00	.00
WORKERS' COMPENSATION INS	250.1035.211	.00	1,106.73	1,013.52	485.20	.00	-352.45	.00	.00
UNIFORMS/WEARING APPAREL	250.1035.310	.00	148.84	106.50	584.24	.00	260.42	.00	.00
TELEPHONE	250.1035.521	.00	1,108.41	723.13	215.30	.00	-366.84	.00	.00
MATERIALS AND SUPPLIES	250.1035.553	.00	120.00	.00	96.50	.00	172.50	.00	.00
TRAVEL & TRAINING	250.1035.560	.00	711.86	.00	.00	.00	4,850.14	.00	.00
MOTOR VEHICLES & EQUIPMENT	250.1035.705	.00	35.00	.00	.00	.00	3,717.00	.00	.00
SALARIES & WAGES	250.1036.101	.00	.00	.00	.00	.00	43,014.00	.00	.00
OVERTIME	250.1036.102	.00	.00	.00	.00	.00	3,598.00	.00	.00
MEDICARE & SS	250.1036.201	.00	.00	.00	.00	.00	3,565.00	.00	.00
RETIREMENT-VRS	250.1036.202	.00	.00	.00	.00	.00	5,359.00	.00	.00
INSURANCE-VRS	250.1036.203	.00	.00	.00	.00	.00	576.00	.00	.00
NATIONWIDE	250.1036.204	.00	.00	.00	.00	.00	240.00	.00	.00
MEDICAL INSURANCE	250.1036.205	.00	.00	.00	.00	.00	7,560.00	.00	.00
WORKERS' COMPENSATION INS	250.1036.211	.00	.00	.00	.00	.00	1,566.00	.00	.00
MATERIALS AND SUPPLIES	250.1036.553	.00	.00	.00	.00	.00	200.00	.00	.00
TRAVEL & TRAINING	250.1036.560	.00	.00	.00	.00	.00	4,660.00	.00	.00
CONTRACTUAL SERVICES	250.1040.302	.00	.00	.00	.00	.00	64,739.11	.00	.00
SPECIAL PROJECT	250.1040.741	.00	19,607.80	43,801.09	93,539.64	182,120.93	461,032.36	.00	.00
GISH MILL STUDY GRANT	250.1045.724	.00	50,000.00	10,000.00	.00	.00	.00	.00	.00
VML RISK MANAGEMENT GRANT	250.1050.585	.00	3,928.00	4,000.00	4,000.00	.00	4,000.00	4,000.00	4,000.00
ARBOR DAY GRANT	250.1055.556	.00	100.00	800.00	.00	.00	.00	.00	.00
CDC NEIGHBORHOOD PLANNING	250.1060.302	.00	.00	8,638.75	21,361.25	.00	.00	.00	.00
BROWNFIELD GRANT	250.1065.302	.00	.00	.00	26,793.00	12,207.00	12,207.00	.00	.00
CONTRACTUAL SERVICES	250.1070.302	.00	.00	.00	89,017.35	23,576.00	160,982.65	.00	.00
MATERIALS & SUPPLIES	250.1070.553	.00	.00	.00	.00	.00	1,196,282.00	.00	.00
CONTRACTUAL SVCS	250.1075.302	.00	.00	.00	66,000.00	49,800.00	134,000.00	.00	.00
HAZARD MAT CONTRACTUAL SVC	250.1080.302	.00	.00	.00	47,817.60	23,733.00	252,182.40	.00	.00
PETR SITES CONTRACTUAL SVC	250.1080.303	.00	.00	.00	10,489.60	10,728.00	-10,489.60	.00	.00
HAZARD MAT OTHER SUPPLIES	250.1080.553	.00	.00	.00	.00	.00	.00	.00	.00
HAZARD MAT TRAVEL & DIR EX	250.1080.560	.00	.00	.00	836.72	.00	-836.72	.00	.00
PETR SITES TRAVEL & DIR EX	250.1080.585	.00	.00	.00	.00	.00	.00	.00	.00
MATERIALS AND SUPPLIES	250.1085.553	.00	.00	.00	3,628.98	.00	192.02	.00	.00
OTHER EQUIPMENT	250.1085.716	.00	.00	.00	7,043.64	.00	900.36	.00	.00
MATERIALS AND SUPPLIES	250.1090.553	.00	.00	.00	213.66	.00	.00	.00	.00
CONTRACTUAL SERVICES	250.1095.302	.00	.00	.00	352.72	8,448.00	149,647.28	.00	.00
MATERIALS & SUPPLIES	250.1095.553	.00	.00	.00	.00	.00	395,250.00	.00	.00
SALARIES & WAGES	250.1100.101	.00	.00	.00	44,300.00	45,000.00	.00	.00	.00
SS/MEDICARE	250.1100.201	.00	.00	.00	3,388.95	3,443.00	.00	.00	.00
MATERIALS & SUPPLIES	250.1100.553	.00	.00	.00	16,244.97	43,292.06	1,348,696.87	.00	.00
WATER & SEWER ASSISTANCE	250.1175.513	.00	.00	.00	.00	.00	68,764.67	.00	.00
2020 FEMA COVID19 REIMB	250.1200.553	.00	.00	.00	24,270.15	.00	.00	.00	.00
A&E RECOVERY & REHAB	250.1210.315	.00	.00	.00	.00	.00	.00	.00	.00
NATIONAL REGISTER ACTIV	250.1210.316	.00	.00	.00	.00	.00	.00	.00	.00
H&H STUDY	250.1210.317	.00	.00	.00	.00	.00	.00	.00	.00
CONSTRUCTION ACTIV	250.1210.318	.00	.00	.00	.00	.00	.00	.00	.00
IRF RELATED EXPENDITURES	250.1220.345	.00	.00	.00	.00	.00	.00	.00	.00
CONTRACTUAL SVCS	250.1240.302	.00	.00	.00	.00	.00	.00	10,560.00	10,560.00
ROW & UTILITIES	250.1240.513	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00
CONSTRUCTION ACTIV	250.1240.741	.00	.00	.00	.00	.00	.00	362,240.00	362,240.00
FARMER'S MARKET SNAP/EBT P	250.1300.553	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL GRANT FUND</b>		.00	163,920.34	124,343.63	628,221.98	436,901.05	4,397,608.64	384,800.00	384,800.00

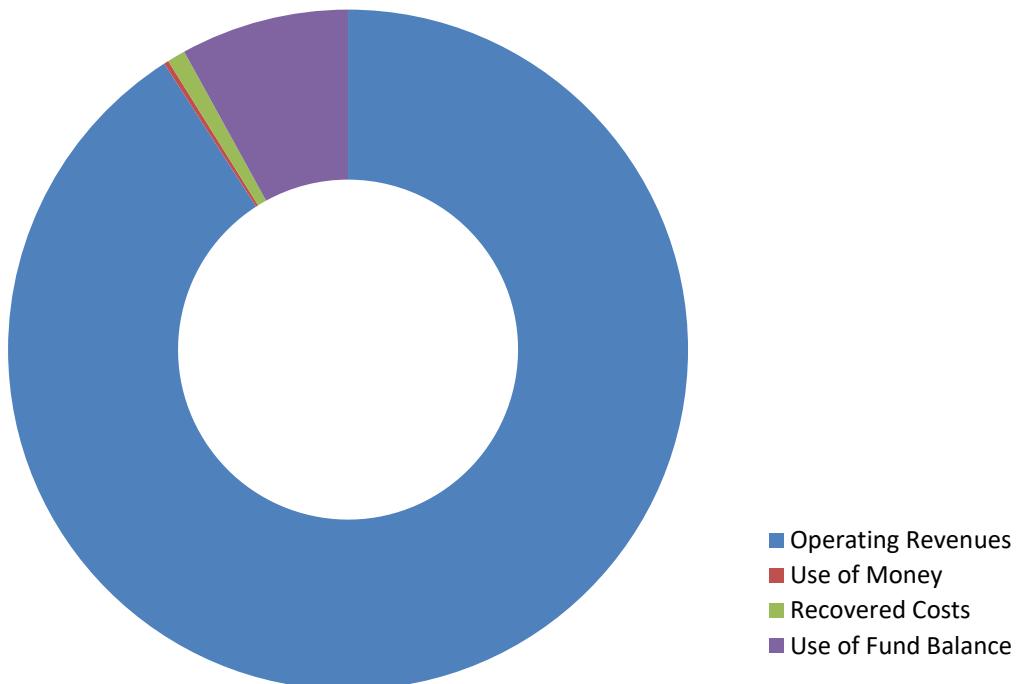
\*\*\*Existing multi-year grants with approved budget will have a rollforward of available budget after the annual audit process.

## Utility Fund Summary of Revenues

### Comparison by Function

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Operating Revenues	3,787,564	3,818,500	4,103,070	284,570	7.45%
Use of Money	8,271	5,000	10,294	5,294	105.88%
Recovered Costs	7,055	3,000	39,000	36,000	1200.00%
Use of Fund Balance	-	-	361,231	361,231	100.00%
<b>Total</b>	<b>3,802,891</b>	<b>3,826,500</b>	<b>4,513,595</b>	<b>687,095</b>	<b>17.96%</b>

**FY 21-22 Revenue Budget**



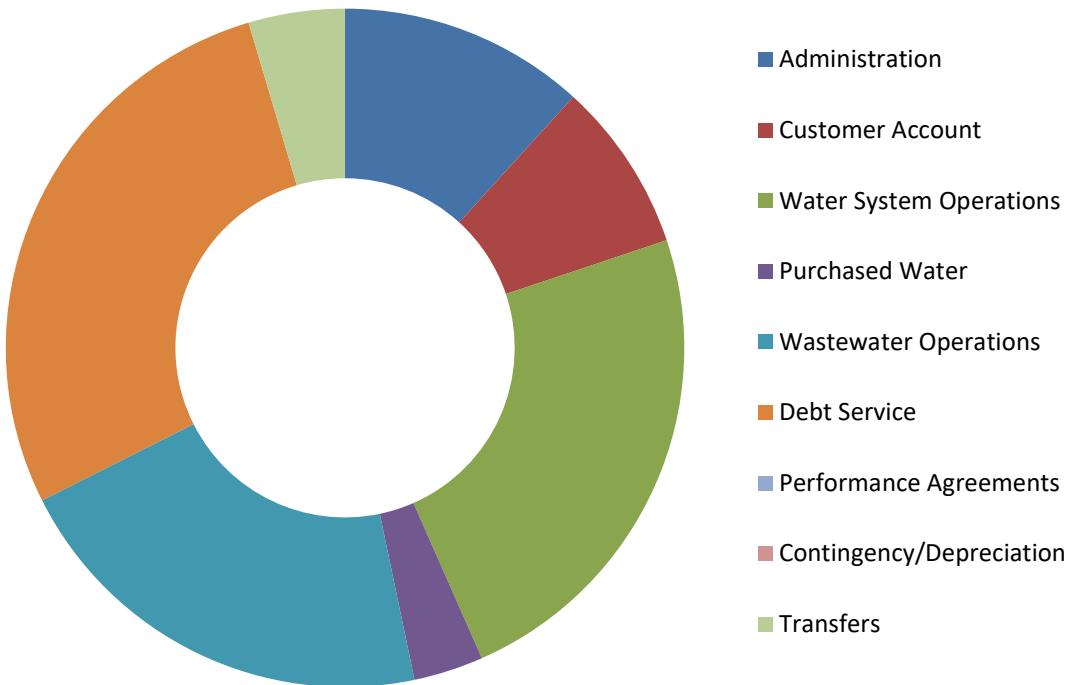
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
WATER CONNECTION FEES	300.1303.031	.00	.00	.00	.00	.00	.00
SEWER CONNECTION FEES	300.1303.032	.00	.00	.00	.00	.00	.00
SEWER INSPECTION FEES	300.1303.033	750.00	785.00	785.00	500.00	796.00	796.00
WATER SERVICE BILLING	300.1303.034	1,573,040.97	1,596,473.65	928,606.34	1,650,000.00	1,739,249.00	1,739,249.00
SEWER SERVICE BILLING	300.1303.035	1,764,815.35	1,795,142.00	1,070,254.84	1,831,000.00	1,926,607.00	1,926,607.00
WATER/SEWER PENALTIES	300.1303.036	48,572.64	31,725.81	28,845.89	50,000.00	41,668.00	41,668.00
ROANOKE COUNTY UTILITY TAX	300.1303.037	51,608.78	48,430.51	27,713.09	51,000.00	52,436.00	52,436.00
ACCOUNT ACTIVATION FEE	300.1303.038	17,439.12	13,877.69	8,549.88	15,000.00	16,228.00	16,228.00
SYSTEM DVLPMT. FEE - WATE	300.1303.060	71,680.00	62,720.00	37,120.00	35,000.00	72,885.00	72,885.00
SYSTEM DVLPMT. FEE - SEWE	300.1303.061	69,550.00	60,190.00	38,785.00	37,000.00	71,940.00	71,940.00
WATER INSPECTION FEE	300.1303.062	960.00	1,000.00	760.00	1,000.00	1,073.00	1,073.00
WATER METER SETTING FEES	300.1303.063	8,907.00	6,905.00	4,940.00	3,000.00	9,817.00	9,817.00
BULK WATER	300.1303.064	153,417.10	168,510.61	104,134.09	145,000.00	170,371.00	170,371.00
<b>WATER/SEWER BILLING AND PERMITS</b>		<b>3,760,740.96</b>	<b>3,785,760.27</b>	<b>2,250,494.13</b>	<b>3,818,500.00</b>	<b>4,103,070.00</b>	<b>4,103,070.00</b>
INTEREST FROM INVESTMENTS	300.1501.001	9,006.84	8,271.07	2,896.48	5,000.00	10,294.00	10,294.00
INTEREST INCOME FROM BONDS	300.1501.004	.00	.00	.00	.00	.00	.00
<b>REVENUE FROM USE OF MONEY</b>		<b>9,006.84</b>	<b>8,271.07</b>	<b>2,896.48</b>	<b>5,000.00</b>	<b>10,294.00</b>	<b>10,294.00</b>
SALE OF MATERIALS & SUPPLI	300.1502.006	.00	.00	.00	.00	.00	.00
<b>REVENUE FROM USE OF PROPERTY</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
MISCELLANEOUS INCOME	300.1899.001	149.91	1,804.13	121.57	.00	.00	.00
RE-APPROPRIATED FUND BALAN	300.1899.009	.00	.00	.00	121,145.00	361,231.00	361,231.00
MISCELLANEOUS INCOME	300.1899.010	718.31	.00	121.98	.00	.00	.00
BOND PROCEEDS	300.1899.013	.00	.00	.00	.00	.00	.00
PROCEEDS - BOND ISSUE	300.1899.014	.00	.00	.00	.00	.00	.00
CAPITAL ASSET DONATIONS	300.1899.019	.00	.00	.00	.00	.00	.00
PLANNING GRANT WW EXTSN PR	300.1899.056	.00	.00	.00	.00	.00	.00
<b>MISCELLANEOUS INCOME</b>		<b>868.22</b>	<b>1,804.13</b>	<b>243.55</b>	<b>121,145.00</b>	<b>361,231.00</b>	<b>361,231.00</b>
RECOVERIES & REBATES	300.1901.001	447.58	5,193.78	1,665.00	2,128.90	35,000.00	35,000.00
RECONNECTION FEES	300.1901.002	4,164.20	1,861.48	1,118.48	3,000.00	4,000.00	4,000.00
<b>RECOVERED COSTS</b>		<b>4,611.78</b>	<b>7,055.26</b>	<b>2,783.48</b>	<b>5,128.90</b>	<b>39,000.00</b>	<b>39,000.00</b>
TRANSFER FROM	300.4105.001	.00	.00	.00	.00	.00	.00
<b>TRANSFERS</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>TOTAL UTILITY FUND BUDGET</b>		<b>3,775,227.80</b>	<b>3,802,890.73</b>	<b>2,256,417.64</b>	<b>3,949,773.90</b>	<b>4,513,595.00</b>	<b>4,513,595.00</b>

## Utility Fund Summary of Expenditures

### Comparison by Function

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Administration	518,509	439,560	530,204	90,644	20.62%
Customer Account	320,496	305,900	366,237	60,337	19.72%
Water System Operations	871,931	929,862	1,062,146	132,284	14.23%
Purchased Water	147,810	145,000	150,000	5,000	3.45%
Wastewater Operations	687,220	861,807	941,547	79,740	9.25%
Debt Service	156,348	770,629	1,256,297	485,668	63.02%
Performance Agreements	-	-	-	-	0.00%
Contingency/Depreciation	786,351	124,004	-	(124,004)	0.00%
Transfers	181,628	249,738	207,164	(42,574)	-17.05%
<b>Total</b>	<b>3,670,293</b>	<b>3,826,500</b>	<b>4,513,595</b>	<b>687,095</b>	<b>113.25%</b>

### FY 21-22 Expenditure Budget



## Utility Fund Expenditure Budget

### Water & Wastewater Administration

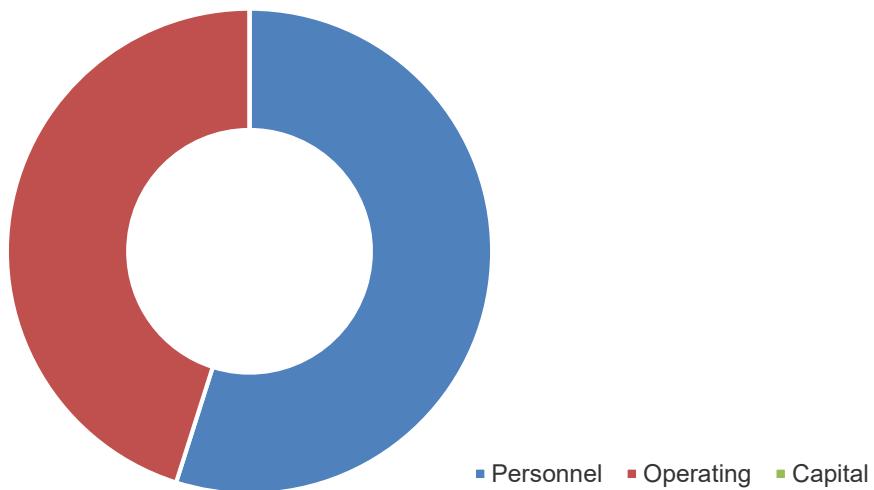
Account Code: 300.9400

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	315,851	204,714	291,058	86,344	42.18%
Operating	202,658	154,846	239,146	84,300	54.44%
Capital	-	80,000	-	(80,000)	-100.00%
<b>Total</b>	<b>518,509</b>	<b>439,560</b>	<b>530,204</b>	<b>90,644</b>	<b>20.62%</b>

**Authorized Positions**

Utility System Manager	1.00	1.00	1.00
<b>Total Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

### Water & Wastewater Administration



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	300.9400.101	138,427.62	182,370.04	166,984.53	158,113.37	95,002.48	170,696.29	209,911.00	209,911.00
SALARIES & WAGES - OVERTIME	300.9400.102	.00	.00	.00	.00	.00	.00	.00	.00
SALARIES & WAGES - PART-TIME	300.9400.103	.00	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	300.9400.105	.00	.00	.00	510.55	1,508.16	5,968.76	.00	.00
SS/MEDICARE	300.9400.201	11,708.57	14,345.35	11,983.89	11,694.05	7,274.11	13,451.24	16,058.00	16,058.00
RETIREMENT CONTRIBUTION- V	300.9400.202	<b>-7,068.52</b>	19,652.82	64,675.50	124,918.41	11,573.01	20,807.02	21,597.00	25,776.00
INSURANCE - VRS	300.9400.203	2,045.91	13.91	3,673.69	<b>-2,035.07</b>	1,244.96	2,237.60	2,772.00	2,772.00
NATIONWIDE	300.9400.204	289.51	339.94	275.35	254.43	291.36	1,633.48	2,440.00	2,440.00
MEDICAL INSURANCE	300.9400.205	27,983.40	25,823.31	20,720.04	21,371.51	15,601.12	26,939.65	31,618.00	31,618.00
CAR ALLOWANCE	300.9400.206	500.00	.00	.00	.00	.00	.00	.00	.00
DISABILITY INS - HYBRID	300.9400.207	430.72	502.45	349.94	152.70	121.25	472.68	582.00	582.00
UNEMPLOYMENT INSURANCE	300.9400.209	.00	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	300.9400.211	1,545.25	343.85	1,270.47	871.24	299.60	2,281.44	1,901.00	1,901.00
CONTRACTUAL SERVICES	300.9400.302	10,071.02	12,134.95	17,610.37	12,837.16	5,933.46	15,480.00	25,530.00	25,530.00
INDEPENDENT AUDITORS	300.9400.303	19,814.34	17,595.75	17,780.00	13,075.00	18,909.25	23,587.00	23,587.00	23,587.00
MAINTENANCE SERVICE CONTRA	300.9400.305	25,617.35	25,741.11	25,741.11	25,857.82	13,585.91	32,464.00	32,464.00	32,464.00
PROFESSIONAL & TECHNICAL P	300.9400.357	43.26	343.67	369.89	98.92	60.82	700.00	700.00	700.00
TELEPHONE	300.9400.521	3,015.56	2,962.11	3,132.71	3,257.98	1,430.75	3,000.00	3,000.00	3,000.00
POSTAGE	300.9400.522	.00	.00	.00	.00	.00	.00	.00	.00
SMALL INSURANCE CLAIMS	300.9400.537	250.00	257.85	50.52	.00	.00	.00	.00	.00
LIABILITY INSURANCE	300.9400.538	.00	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	300.9400.541	2,268.33	1,382.21	1,053.96	917.05	748.22	2,800.00	2,800.00	2,800.00
PRINTING SUPPLIES-FINANCE	300.9400.546	.00	.00	.00	.00	.00	.00	.00	.00
MAT. & SUPP. - STORM RELAT	300.9400.554	.00	.00	.00	.00	.00	.00	.00	.00
JANITORIAL SUPPLY	300.9400.555	744.02	728.72	790.29	1,129.09	463.55	850.00	1,000.00	1,000.00
TRAVEL (MILEAGE/FARE)	300.9400.560	605.00	256.00	82.63	348.24	.00	1,200.00	1,200.00	1,200.00
C D L PROGRAM	300.9400.580	20.00	48.00	72.00	50.00	275.00	300.00	300.00	300.00
DUES & SUBSCRIPTIONS	300.9400.581	978.91	1,275.00	1,387.00	1,080.92	1,279.08	2,215.00	2,215.00	2,215.00
MISCELLANEOUS	300.9400.585	.00	50.84	.00	.00	.00	.00	.00	.00
ROANOKE COUNTY UTILITY TAX	300.9400.586	45,427.86	45,247.36	45,042.45	42,415.47	24,068.45	48,200.00	48,200.00	48,200.00
MEETING EXPENSES	300.9400.589	.00	50.74	93.71	168.90	.00	350.00	350.00	350.00
WATER WORKS ASSESSMENT FEE	300.9400.590	14,947.65	14,947.65	14,947.65	14,947.65	14,947.65	15,200.00	15,200.00	15,200.00
EMPLOYEE APPRECIATION	300.9400.591	500.47	653.78	361.68	36.88	147.84	700.00	700.00	700.00
VA UTILITY PROTECTION SRVC	300.9400.597	1,475.24	1,433.25	1,794.45	1,844.85	1,037.40	1,800.00	1,800.00	1,800.00
BAD DEBT EXPENSE	300.9400.603	.00	.00	.00	.00	.00	.00	.00	.00
OFFICE EQUIPMENT	300.9400.707	.00	.00	.00	.00	3,247.37	.00	.00	.00
CAPITAL OUTLAY	300.9400.799	.00	.00	.00	.00	.00	.00	.00	.00
LEASE/RENTAL OF EQUIPMENT	300.9400.801	911.13	948.00	988.87	851.59	567.00	1,000.00	1,100.00	1,100.00
RENT OF BUILDING	300.9400.802	75,000.00	75,000.00	75,000.00	75,000.00	43,750.00	75,000.00	75,000.00	75,000.00
LEASE OF STORAGE FACILITY	300.9400.803	4,000.08	4,000.08	4,000.08	4,000.08	2,666.72	4,000.00	4,000.00	4,000.00
BANK SERVICE CHARGES	300.9400.903	7,544.67	6,761.33	4,918.11	4,740.27	1,450.33	.00	.00	.00
CREDIT CARD FEES	300.9400.904	26,592.46	28,786.46	20,408.30	.00	.00	.00	.00	.00
<b>WATER &amp; WASTEWATER ADMINISTRATION</b>	<b>415,689.81</b>	<b>483,996.53</b>	<b>505,559.19</b>	<b>518,509.06</b>	<b>267,484.85</b>	<b>473,334.16</b>	<b>526,025.00</b>	<b>530,204.00</b>	

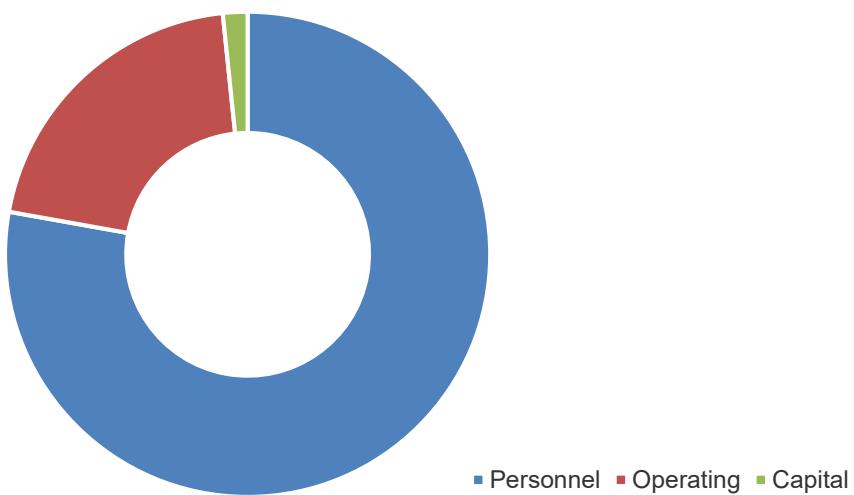
# Utility Fund Expenditure Budget

## Customer Accounts

Account Code: 300.9405

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	269,282	233,650	284,974	51,324	21.97%
Operating	45,859	57,750	75,263	17,513	30.33%
Capital	5,355	14,500	6,000	(8,500)	-58.62%
<b>Total</b>	<b>320,496</b>	<b>305,900</b>	<b>366,237</b>	<b>60,337</b>	<b>19.72%</b>

## Customer Accounts



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	300.9405.101	165,017.42	145,011.06	180,203.73	174,664.34	99,676.63	180,759.38	178,483.00	181,958.00
SALARIES & WAGES - OVERTIME	300.9405.102	122.57	2,535.91	1,365.41	1,983.34	2,125.72	742.11	500.00	500.00
SALARIES & WAGES - PART-TI	300.9405.103	2,430.17	8,406.82	18,268.45	17,740.51	12,062.34	26,984.44	25,601.00	25,601.00
SEPARATION PAY	300.9405.105	4,134.52	.00	663.99	15.01	.00	.00	.00	.00
SS/MEDICARE	300.9405.201	12,634.31	11,576.07	14,853.89	14,523.19	8,591.34	15,885.24	15,651.00	15,917.00
RETIREMENT CONTRIBUTION -V	300.9405.202	17,894.07	15,249.48	19,632.50	19,909.17	12,145.19	22,148.20	22,217.00	22,650.00
INSURANCE - VRS	300.9405.203	2,136.95	1,811.82	2,221.66	2,245.11	1,306.86	2,381.89	2,389.00	2,436.00
NATIONWIDE	300.9405.204	345.63	236.89	459.47	441.37	218.56	404.34	384.00	384.00
MEDICAL INSURANCE	300.9405.205	26,979.60	31,005.60	37,951.77	36,000.20	22,076.99	36,265.46	34,342.00	34,342.00
DISABILITY INS - HYRBID	300.9405.207	213.11	438.64	814.29	432.31	255.20	804.49	929.00	958.00
UNEMPLOYMENT INSURANCE	300.9405.209	306.68	.00	674.36	203.46	.00	.00	.00	.00
WORKERS' COMPENSATION INS	300.9405.211	.00	1,152.03	821.09	1,124.08	80.97	216.13	224.00	228.00
CONTRACTUAL SERVICES	300.9405.302	.00	.00	2,570.30	1,231.98	3,769.00	2,500.00	3,000.00	3,000.00
MAINTENANCE & REPAIRS EQUI	300.9405.304	715.86	482.40	180.47	18.00	.00	700.00	200.00	200.00
MAINTENANCE SERVICE CONTRA	300.9405.305	83.40	749.72	798.66	1,215.17	892.01	800.00	18,913.00	18,913.00
PRINTING & BINDING	300.9405.306	931.35	986.70	532.90	697.59	127.86	1,000.00	750.00	750.00
ADVERTISING	300.9405.307	.00	.00	.00	75.00	.00	.00	.00	.00
UNIFORMS/WEARING APPAREL	300.9405.310	440.27	.00	.00	.00	.00	.00	.00	.00
WATER/SEWER BILLING ACCOUN	300.9405.355	21,284.79	24,584.27	21,904.38	22,217.31	12,092.53	25,000.00	25,000.00	25,000.00
TELEPHONE	300.9405.521	41.17	.00	.00	.00	.00	300.00	.00	.00
POSTAGE	300.9405.522	1,091.78	.00	225.87	7.35	.00	100.00	50.00	50.00
MOTOR VEHICLE INSURANCE	300.9405.535	.00	.00	.00	.00	.00	.00	.00	.00
LIBAILITY INSURANCE	300.9405.538	.00	.00	.00	.00	.00	.00	.00	.00
OFFICE SUPPLIES	300.9405.541	1,372.91	2,018.75	2,105.38	2,356.61	1,674.63	2,100.00	2,100.00	2,100.00
GAS, OIL, GREASE &ANTIFREE	300.9405.548	166.74	.00	.00	.00	94.33	.00	.00	.00
SMALL TOOLS	300.9405.554	.00	.00	.00	.00	23.94	.00	.00	.00
TRAVEL (MILEAGE/FARE)	300.9405.560	.00	.00	25.34	.00	159.00	200.00	200.00	200.00
DUES & SUBSCRIPTIONS	300.9405.581	.00	.00	.00	280.00	35.64	50.00	50.00	50.00
MISCELLANEOUS	300.9405.585	120.60	408.22	100.10	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	300.9405.709	1,005.42	458.81	2,232.48	2,528.14	3,589.32	2,500.00	3,572.00	1,000.00
METER REPLACEMENT	300.9405.710	.00	2,386.10	3,052.78	2,826.80	6,901.94	12,000.00	5,000.00	5,000.00
OTHER EQUIPMENT	300.9405.716	406.63	209.35	127.97	.00	.00	.00	.00	.00
CAPITAL OUTLAY	300.9405.799	.00	.00	5,900.00	.00	.00	.00	.00	.00
BANK SERVICE CHARGES	300.9405.903	.00	.00	.00	.00	.00	5,000.00	5,000.00	5,000.00
CREDIT CARD FEES	300.9405.904	.00	.00	.00	17,759.64	9,206.76	20,000.00	20,000.00	20,000.00
<b>CUSTOMER ACCOUNTS</b>		<b>259,875.95</b>	<b>249,708.64</b>	<b>317,687.24</b>	<b>320,495.68</b>	<b>197,106.76</b>	<b>358,841.68</b>	<b>364,555.00</b>	<b>366,237.00</b>

# Utility Fund Expenditure Budget

## Water System Maintenance

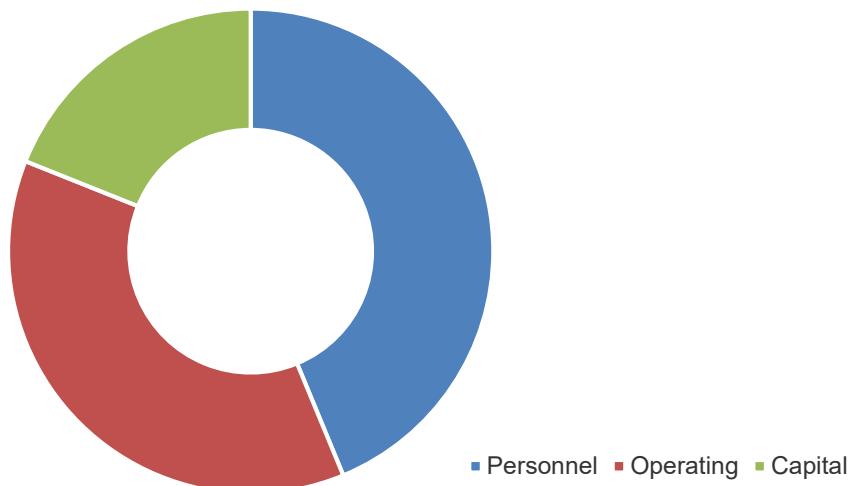
Account Code: 300.9410

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	385,531	356,521	464,869	108,348	30.39%
Operating	251,771	342,091	396,027	53,936	15.77%
Capital	234,629	231,250	201,250	(30,000)	-12.97%
<b>Total</b>	<b>871,931</b>	<b>929,862</b>	<b>1,062,146</b>	<b>132,284</b>	<b>14.23%</b>

**Authorized Positions**

Utility System Operator I	3.00	3.00	-
Utility System Operator II	-	-	2.00
Utility System Operator III	1.00	1.00	1.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>

### Water System Maintenance



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	300.9410.101	177,486.44	234,263.10	261,846.77	236,992.38	153,914.82	226,448.56	283,752.00	283,752.00
SALARIES & WAGES - OVERTIM	300.9410.102	33,456.50	49,722.48	36,450.13	34,430.95	22,207.60	38,121.51	35,000.00	35,000.00
SALARIES & WAGES - PART-TI	300.9410.103	1,256.40	148.91	.00	.00	.00	.00	.00	.00
SEPARATION PAY	300.9410.105	926.37	384.40	5,762.32	741.72	107.90	53.48	.00	.00
SS/MEDICARE	300.9410.201	15,738.58	21,274.51	22,748.53	19,972.42	13,087.21	20,025.03	24,385.00	24,385.00
RETIREMENT CONTRIBUTION- V	300.9410.202	<b>-14,226.04</b>	25,389.37	28,605.29	28,259.05	18,564.90	26,054.78	35,308.00	35,308.00
INSURANCE - VRS	300.9410.203	2,387.96	3,220.05	3,227.75	3,175.92	2,023.40	2,984.15	3,797.00	3,797.00
NATIONWIDE	300.9410.204	434.94	474.65	615.49	416.45	194.72	549.69	840.00	840.00
MEDICAL INSURANCE	300.9410.205	55,111.78	39,170.98	55,222.58	52,631.75	39,015.28	56,314.19	65,359.00	65,359.00
DISABILITY INS - HYBRID EM	300.9410.207	532.18	884.05	1,255.70	421.66	331.16	686.90	1,079.00	1,079.00
UNEMPLOYMENT INSURANCE	300.9410.209	.00	.00	.00	135.64	254.33	254.33	.00	.00
WORKERS' COMPENSATION INS	300.9410.211	1,061.35	7,685.22	7,081.60	8,352.93	4,566.84	10,483.16	15,349.00	15,349.00
CONTRACTUAL SERVICES	300.9410.302	17,933.22	16,116.38	23,876.63	24,426.83	8,098.20	28,025.00	28,025.00	28,025.00
MAINTENANCE & REPAIRS EQUI	300.9410.304	10,617.80	18,371.94	12,176.16	16,223.83	7,753.18	17,128.90	15,000.00	15,000.00
PRINTING & BINDING	300.9410.306	.00	528.15	953.05	31.46	60.77	2,000.00	1,000.00	1,000.00
UNIFORMS/WEARING APPAREL	300.9410.310	4,328.88	3,933.10	3,833.28	3,518.01	1,629.48	4,560.00	5,020.00	5,020.00
WATER PURCHASED FOR RESALE	300.9410.313	.00	15,367.43	.00	.00	.00	.00	.00	.00
MAINTENANCE & REPAIR BLDG.	300.9410.350	.00	.00	.00	.00	.00	.00	.00	.00
LABORATORY TESTING	300.9410.353	9,855.98	10,668.91	9,958.44	9,624.26	3,094.28	18,000.00	18,000.00	15,000.00
WATER BILLING-FINANCE	300.9410.355	.00	156.96	157.26	157.89	.00	.00	.00	.00
WATER STORAGE- MNT. & REPA	300.9410.361	393.92	4,174.66	502.54	.00	.00	4,000.00	8,000.00	4,000.00
CHESTNUT WELL REPAIR & MNT	300.9410.380	.00	45.74	1,656.58	3,060.00	86.66	3,020.00	3,020.00	3,020.00
CRAIG WELL REPAIR & MNT	300.9410.381	104.72	193.78	1,600.61	3,606.45	86.66	7,230.00	9,000.00	7,230.00
BUSH WELL #1 REPAIR & MNT	300.9410.382	144.06	45.74	1,421.12	3,864.00	117.24	5,250.00	5,250.00	5,250.00
MANSARD SQ WELL REPAIR & M	300.9410.383	24,716.44	242.36	7,020.30	2,696.38	1,498.97	5,250.00	8,000.00	5,250.00
SPRING GROVE WELL REP & MN	300.9410.384	12.85	437.94	2,680.17	575.27	12,498.75	5,250.00	5,250.00	5,250.00
MELISSA WELL REPAIR & MNT	300.9410.385	201.58	107.10	1,009.49	2,444.51	.00	5,250.00	5,250.00	5,250.00
STONEBRIDGE WELL REP & MNT	300.9410.386	11,290.98	751.62	2,583.40	3,055.11	.00	5,250.00	5,250.00	5,250.00
ROUTE 24 WELL REPAIR & MNT	300.9410.387	.00	566.63	595.90	1,220.40	260.46	5,250.00	5,250.00	5,250.00
BUSH WELL #2 REPAIR & MNT	300.9410.388	311.04	2,092.84	1,676.12	4,001.54	883.97	7,770.00	9,000.00	7,770.00
BUSH WELL #3 REPAIR & MTN	300.9410.389	.00	.00	655.89	128.00	.00	2,000.00	4,000.00	2,000.00
ELECTRICAL SERVICES	300.9410.510	115,510.23	111,231.74	103,045.28	99,850.61	40,022.48	115,000.00	115,000.00	115,000.00
PROPERTY INSURANCE	300.9410.532	5,908.00	4,391.00	5,364.00	5,132.00	3,642.00	5,365.00	5,365.00	5,365.00
MOTOR VEHICLE INSURANCE	300.9410.535	6,493.23	6,772.00	5,072.00	6,264.00	4,503.00	5,072.00	5,072.00	5,072.00
LIABILITY INSURANCE	300.9410.538	12,092.38	11,317.00	10,348.00	10,825.00	7,947.00	10,349.00	10,825.00	10,825.00
GAS, OIL, GREASE & ANTIFREE	300.9410.548	12,749.32	14,630.12	14,012.73	16,705.33	6,996.04	15,400.00	15,400.00	15,400.00
OIL, ANTIFREEZE, AND FLUID	300.9410.549	1,061.04	976.18	778.39	802.01	626.31	1,500.00	1,500.00	1,500.00
MATERIALS & SUPPLIES	300.9410.553	26,125.89	28,401.79	30,342.14	11,623.08	13,207.77	35,000.00	35,000.00	35,000.00
SMALL TOOLS	300.9410.554	1,272.45	1,194.17	459.64	338.70	147.40	1,800.00	2,000.00	1,800.00
JANITORIAL/INVENTORY SUPPL	300.9410.555	.00	.00	.00	.00	.00	.00	.00	.00
CHEMICALS FOR WATER SUPPLY	300.9410.557	8,682.72	8,937.64	9,442.46	8,634.70	6,083.00	10,000.00	14,000.00	10,000.00
STREET MATERIALS	300.9410.558	14,953.62	13,479.25	15,536.89	12,205.55	8,988.23	15,000.00	18,000.00	15,000.00
TRAVEL & TRAINING	300.9410.560	1,119.43	3,047.58	2,393.54	756.32	189.00	3,500.00	3,500.00	3,500.00
DUES & SUBSCRIPTIONS	300.9410.581	.00	.00	.00	.00	.00	.00	.00	.00
CROSS CONNECTION CTRL PRGM	300.9410.598	.00	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00
REGIONAL WATER SUPPLY PLNG	300.9410.599	.00	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	300.9410.709	6,874.03	3,508.94	5,630.96	4,006.02	1,254.36	8,000.00	8,000.00	8,000.00
METER REPLACEMENT-FINANCE	300.9410.710	3,482.00	<b>-500.00</b>	345.00	485.00	.00	.00	.00	.00
FIRE HYDRANTS	300.9410.714	3,782.62	15,366.34	<b>-46.83</b>	15,665.61	2,175.90	8,000.00	8,000.00	8,000.00
OTHER EQUIPMENT	300.9410.716	619.10	599.90	1,176.75	565.41	.00	.00	.00	.00
MILLING & PAVEMENT	300.9410.717	202,142.00	185,291.00	171,057.87	169,000.59	185,250.00	185,250.00	300,000.00	185,250.00
WATER LINE PROJECTS - BOND	300.9410.726	.00	.00	.00	.00	.00	.00	.00	.00
BACKHOE FRONT END LOADER	300.9410.750	.00	.00	.00	.00	.00	.00	.00	.00
PRV STATION-MONTGOMERY VIL	300.9410.751	.00	.00	.00	.00	.00	.00	.00	.00
PRV STATION - FEATHER RD	300.9410.752	.00	.00	.00	.00	.00	.00	.00	.00
VDOT REV SHRG-PAVING & MIL	300.9410.781	.00	.00	.00	.00	.00	.00	.00	.00
EQUIPMENT BOND 2013	300.9410.798	.00	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	300.9410.799	5,069.39	4,734.00	12,827.32	28,255.07	.00	.00	.00	.00
LEASE/RENT OF EQUIPMENT	300.9410.801	.00	.00	7,602.85	16,651.15	12,965.04	30,000.00	57,000.00	57,000.00
<b>WATER SYSTEM MAINTENANCE</b>		<b>782,015.38</b>	<b>869,797.65</b>	<b>890,562.09</b>	<b>871,930.96</b>	<b>584,334.31</b>	<b>957,445.68</b>	<b>1,198,846.00</b>	<b>1,062,146.00</b>

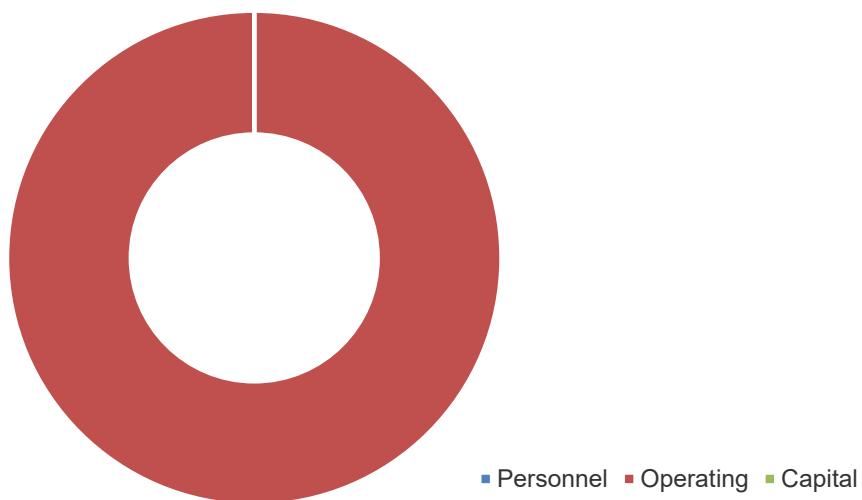
## Utility Fund Expenditure Budget

### Purchased Water

Account Code: 300.9415

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	147,810	145,000	150,000	5,000	3.45%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>147,810</b>	<b>145,000</b>	<b>150,000</b>	<b>5,000</b>	<b>3.45%</b>

### Purchased Water



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
PURCHASED WATER	300.9415.313	104,995.45	107,291.09	143,230.40	147,810.49	65,010.17	145,000.00	150,000.00	150,000.00
PURCHASED WATER		104,995.45	107,291.09	143,230.40	147,810.49	65,010.17	145,000.00	150,000.00	150,000.00

## Utility Fund Expenditure Budget

### Wastewater Maintenance

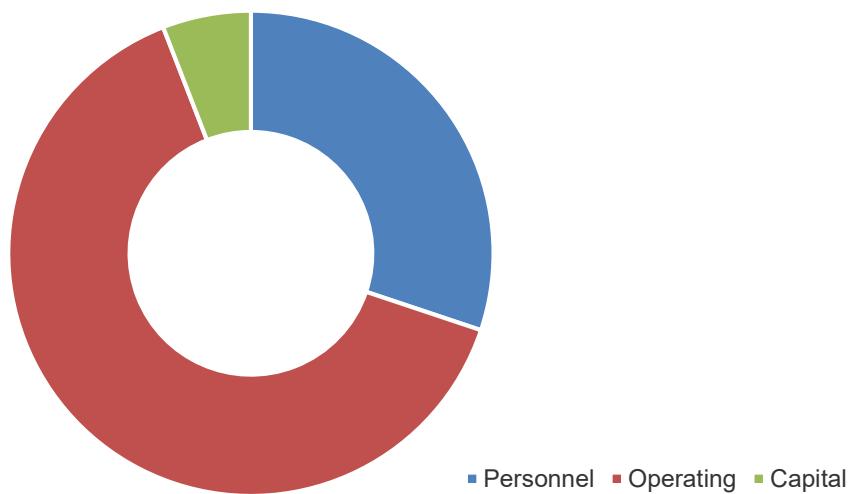
Account Code: 300.9500

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	189,179	273,389	283,729	10,340	3.78%
Operating	461,601	530,918	602,318	71,400	13.45%
Capital	36,439	57,500	55,500	(2,000)	-3.48%
<b>Total</b>	<b>687,220</b>	<b>861,807</b>	<b>941,547</b>	<b>79,740</b>	<b>9.25%</b>

**Authorized Positions**

WW Sys. Operator I	1.00	1.00	1.00
WW Sys. Operator III	1.00	1.00	1.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

### Wastewater Maintenance



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
SALARIES & WAGES	300.9500.101	108,162.91	125,412.70	94,925.24	118,687.58	53,137.30	119,307.14	171,897.00	171,897.00
SALARIES & WAGES - OVERTIM	300.9500.102	9,386.22	11,184.10	14,010.89	15,410.33	7,956.54	17,640.43	15,500.00	15,500.00
SALARIES & WAGES - PART-TI	300.9500.103	1,256.40	148.89	.00	.00	.00	.00	.00	.00
SEPARATION PAY	300.9500.105	3,170.30	153.76	2,152.55	279.01	1,620.92	31.46	.00	.00
SS/MEDICARE	300.9500.201	9,078.20	10,082.65	7,816.10	9,605.85	4,560.33	10,354.31	14,336.00	14,336.00
RETIREMENT CONTRIBUTION- V	300.9500.202	<b>-9,761.40</b>	11,547.53	10,050.16	13,072.46	6,244.05	15,791.05	21,388.00	21,388.00
INSURANCE - VRS	300.9500.203	1,334.60	1,480.63	1,123.34	1,468.44	676.90	1,789.77	2,300.00	2,300.00
NATIONWIDE	300.9500.204	195.67	318.99	115.62	231.27	101.63	408.73	540.00	540.00
MEDICAL INSURANCE	300.9500.205	23,040.71	29,389.85	28,953.64	25,787.76	12,369.51	37,019.81	46,969.00	46,969.00
DISABILITY INS - HYBRID	300.9500.207	11.91	15.98	67.10	182.92	73.22	549.95	927.00	927.00
UNEMPLOYMENT INSURANCE	300.9500.209	.00	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	300.9500.211	5,892.00	4,099.47	4,366.16	4,453.42	2,812.44	6,464.94	9,872.00	9,872.00
CONTRACTUAL SERVICES	300.9500.302	9,057.50	8,195.28	11,908.05	6,790.31	7,575.14	16,925.00	20,000.00	16,925.00
MAINTENANCE & REPAIRS EQUI	300.9500.304	2,933.74	7,251.58	5,901.09	1,352.41	3,078.10	5,500.00	5,500.00	5,500.00
MAINTENANCE SERVICE CONTRA	300.9500.305	1,804.94	1,030.68	2,191.68	1,957.40	1,213.42	2,300.00	2,300.00	2,300.00
UNIFORMS/WEARING APPAREL	300.9500.310	1,290.51	1,733.40	1,766.10	1,460.36	644.29	1,900.00	2,100.00	1,900.00
WASTEWATER TREATMENT COST	300.9500.314	342,708.14	325,955.66	457,041.04	349,799.01	205,447.36	400,000.00	463,400.00	463,400.00
MAINTENANCE & REPAIR BLDG.	300.9500.350	.00	.00	.00	.00	.00	.00	.00	.00
LABORATORY TESTING	300.9500.353	.00	.00	.00	.00	.00	100.00	100.00	100.00
SEWER BILLING-FINANCE	300.9500.355	.00	156.96	157.26	157.89	.00	.00	.00	.00
HARDY RD SWR LS REP & MNT	300.9500.380	1,524.72	2,180.16	4,247.32	5,656.56	1,716.81	4,500.00	4,500.00	4,500.00
NIAGARA SWR LS REP & MNT	300.9500.381	4,536.82	1,258.52	2,390.93	3,715.95	1,772.25	4,750.00	4,750.00	4,750.00
THIRD STREET LS REP & MNT	300.9500.382	88.16	230.14	961.38	6,167.95	19,304.00	5,750.00	8,000.00	5,750.00
ELECTRICAL SERVICES	300.9500.510	27,656.25	22,464.93	28,804.55	21,043.50	9,279.39	23,000.00	23,000.00	23,000.00
WATER AND SEWER SERVICE	300.9500.513	8,918.65	1,443.11	544.44	714.65	181.41	1,500.00	1,500.00	1,500.00
PROPERTY INSURANCE	300.9500.532	4,544.45	3,377.00	4,128.00	3,949.00	2,802.00	4,127.00	4,127.00	4,127.00
MOTOR VEHICLE INSURANCE	300.9500.535	4,328.81	4,512.00	3,380.00	4,177.00	3,003.00	3,382.00	3,382.00	3,382.00
LIABILITY INSURANCE	300.9500.538	9,301.05	8,704.00	7,960.00	9,100.00	6,681.00	8,700.00	8,700.00	8,700.00
GAS, OIL, GREASE & ANTIFREE	300.9500.548	5,255.87	5,941.01	5,573.79	4,195.48	2,624.23	6,160.00	6,160.00	6,160.00
OIL, ANTIFREEZE, AND FLUID	300.9500.549	319.13	614.31	234.54	295.50	232.41	600.00	600.00	600.00
MATERIALS & SUPPLIES	300.9500.553	16,582.22	13,190.01	11,738.54	23,404.13	3,515.47	32,624.00	32,624.00	32,624.00
SMALL TOOLS	300.9500.554	1,326.35	445.38	732.81	169.76	122.73	1,000.00	1,000.00	1,000.00
JANITORIAL/INVENTORY SUPPL	300.9500.555	.00	.00	.00	.00	.00	.00	.00	.00
STREET MATERIALS	300.9500.558	7,919.05	7,896.71	5,453.24	12,464.48	4,936.96	6,000.00	8,000.00	6,000.00
TRAVEL & TRAINING	300.9500.560	801.28	1,293.82	776.67	.00	.00	2,100.00	2,100.00	2,100.00
FATS, OIL & GREASE PROGRAM	300.9500.606	.00	.00	.00	.00	.00	.00	.00	.00
REPLACEMENT OF EQUIPMENT	300.9500.709	.00	1,500.00	1,139.35	1,379.42	134.99	1,500.00	1,500.00	1,500.00
BACK WATER PREVENTION PRGM	300.9500.711	.00	.00	.00	.00	.00	800.00	800.00	800.00
F.C. SEWER COST SHARE PRJC	300.9500.715	.00	.00	.00	.00	.00	.00	.00	.00
OTHER EQUIPMENT	300.9500.716	498.31	.00	2,930.43	.00	.00	3,200.00	3,200.00	3,200.00
SPECIAL PROJECTS	300.9500.722	.00	.00	.00	3,960.00	95,343.86	86,145.00	.00	.00
INFILTRATION PROJECT	300.9500.723	25,538.54	18,671.31	30,528.83	6,600.00	17,094.47	50,000.00	50,000.00	50,000.00
REGIONAL WWTP - UPGRADE	300.9500.726	<b>-8,955.89</b>	.00	.00	.00	.00	.00	.00	.00
VINYARD STATION SEWR LN RE	300.9500.732	.00	.00	.00	15,000.00	.00	.00	.00	.00
LOSS IN DPSAL - FIXED ASS	300.9500.733	.00	.00	.00	.00	.00	.00	.00	.00
WASHINGTON AVE SS OFFSET L	300.9500.734	.00	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY	300.9500.799	.00	.00	11,663.72	9,500.00	.00	.00	.00	.00
LEASE/RENTAL OF EQUIPMENT	300.9500.801	.00	.00	.00	5,030.10	1,050.00	2,000.00	8,000.00	8,000.00
PLANNING GRANT WW EXTSN PR	300.9500.820	.00	.00	.00	.00	.00	.00	.00	.00
<b>WASTEWATER SYSTEM MAINTENANCE</b>		<b>619,746.12</b>	<b>631,880.52</b>	<b>765,734.56</b>	<b>687,219.90</b>	<b>477,306.13</b>	<b>883,920.59</b>	<b>949,072.00</b>	<b>941,547.00</b>

## Utility Fund Expenditure Budget

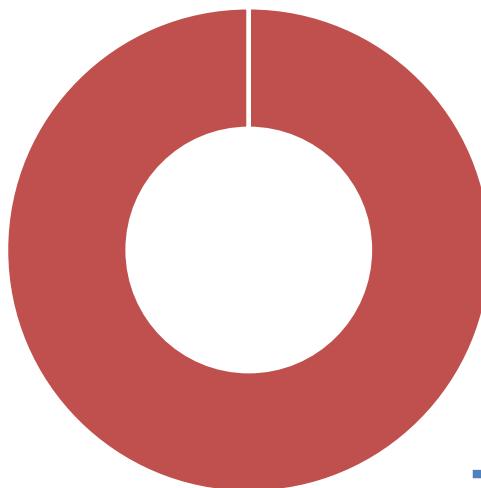
### Debt Retirement

Account Code: 300.9800

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	156,348	770,629	1,256,297	485,668	63.02%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>156,348</b>	<b>770,629</b>	<b>1,256,297</b>	<b>485,668</b>	<b>63.02%</b>

*NOTE: Although the Enterprise Fund is Full Accrual Accounting, Town Council has historically budgeted on a Cash Basis and prefers to see the full debt payments, including principal payments. Adjusting entries are made for audited financial statements to recognize accrual accounting.*

### Debt Retirement



■ Personnel ■ Operating ■ Capital

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
PRINCIPAL-WWTP PHASE I	300.9800.901	.00	.00	.00	.00	.00	.00	.00	.00
INTEREST - WWTP PHASE I	300.9800.902	.00	.00	.00	.00	.00	.00	.00	.00
OTHER LOAN COSTS	300.9800.903	.00	93.00	.79	.00	.00	.00	.00	.00
PRINCIPAL- WWTP PHASE II	300.9800.904	.00	.00	286.22	<b>-17.35</b>	69,740.25	140,598.00	144,990.00	144,990.00
INTEREST - WWTP PHASE II	300.9800.905	45,103.56	41,190.66	37,157.80	32,976.88	15,436.80	29,801.00	25,408.00	25,408.00
VRA PRINCIPAL: WOLF CREEK	300.9800.911	.00	.00	<b>-57</b>	<b>-21</b>	76,125.07	76,126.00	78,658.00	78,658.00
VRA INTEREST: WOLF CREEK	300.9800.912	19,598.16	17,339.40	15,005.52	12,594.06	11,358.39	11,359.00	8,826.00	8,826.00
VRA PRINCIPAL: LINDENWOOD	300.9800.913	.00	.00	.21	<b>-11</b>	34,567.85	69,672.00	71,849.00	71,849.00
VRA INTEREST: LINDENWOOD	300.9800.914	20,908.29	18,963.78	16,958.62	14,890.80	7,007.08	13,479.00	11,302.00	11,302.00
PRINCIPAL-W/S 2007 CAP IMP	300.9800.919	.00	.00	.00	.00	.00	.00	.00	.00
INTEREST-W/S 2007 CAP IMP	300.9800.920	7,254.43	<b>-576.83</b>	<b>-168.37</b>	14,645.81	.00	.00	.00	.00
PRINCIPAL - 2012 BOND VRA	300.9800.921	.00	.00	.00	.00	.00	.00	.00	.00
INTEREST - 2012 BOND VRA	300.9800.922	.00	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL- 2013 COMMERCIAL	300.9800.923	.00	.00	.00	.00	.00	.00	.00	.00
INTEREST - 2013 COMMERCIAL	300.9800.924	.00	.00	.00	.00	.00	.00	.00	.00
PRINCIPAL - 2013 BOND	300.9800.925	.00	.00	10,814.34	<b>-120.46</b>	82,781.21	82,782.00	85,175.00	85,175.00
INTEREST -2013 BOND	300.9800.926	35,586.32	41,110.19	39,633.71	37,482.77	18,298.95	35,719.00	33,025.00	33,025.00
PRINCIPAL-WVVA TINKER CREEK	300.9800.929	.00	.00	<b>-1,838.16</b>	<b>-1,444.16</b>	8,067.99	15,636.00	16,006.00	16,006.00
INTEREST-WVVA TINKER CREEK	300.9800.930	6,304.11	6,766.40	6,763.64	5,038.64	4,013.66	5,076.00	4,706.00	4,706.00
GO REFUND SERIES 2016B PRI	300.9800.931	.00	.00	.00	.00	175,000.00	175,000.00	181,000.00	181,000.00
GO REFUND SERIES 2016B INT	300.9800.932	49,402.36	47,365.23	46,751.94	30,507.43	15,508.25	29,223.00	25,574.00	25,574.00
2017 LEASE PURCHASE PRIN	300.9800.933	.00	.43	<b>-16</b>	.16	34,235.31	68,887.00	70,572.00	70,572.00
2017 LEASE PURCHASE INT	300.9800.934	.00	5,939.40	10,698.84	9,093.51	3,932.53	7,445.00	5,765.00	5,765.00
2017 VML MET TRUCKS PRIN	300.9800.935	.00	.00	<b>-22</b>	.04	4,640.95	9,335.00	9,550.00	9,550.00
2017 VML MET TRUCKS INT	300.9800.936	.00	528.19	905.34	700.08	271.61	491.00	276.00	276.00
2021 GO BOND ISSUANCE PRIN	300.9800.937	.00	.00	.00	.00	.00	.00	416,000.00	416,000.00
2021 GO BOND ISSUANCE INT	300.9800.938	.00	.00	.00	.00	.00	.00	67,615.00	67,615.00
<b>DEBT RETIREMENT</b>		<b>184,157.23</b>	<b>178,719.85</b>	<b>182,969.49</b>	<b>156,347.89</b>	<b>560,985.90</b>	<b>770,629.00</b>	<b>1,256,297.00</b>	<b>1,256,297.00</b>

## Utility Fund Expenditure Budget

### Performance Agreements

Account Code: 300.9880

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	-	-	-	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
WILLIAM BYRD HS AGREEMENT	300.9880.502	.00	.00	600.00	.00	.00	.00	.00	.00
PERFORMANCE AGREEMENTS		.00	.00	600.00	.00	.00	.00	.00	.00

## Utility Fund Expenditure Budget

### Contingency

Account Code: 300.9900

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Amortization Expense	-	-	-	-	0.00%
Depreciation Expense	786,351	-	-	-	0.00%
Reserve for Contingency	-	124,004	-	(124,004)	0.00%
<b>Total</b>	<b>786,351</b>	<b>124,004</b>	<b>-</b>	<b>(124,004)</b>	<b>0.00%</b>

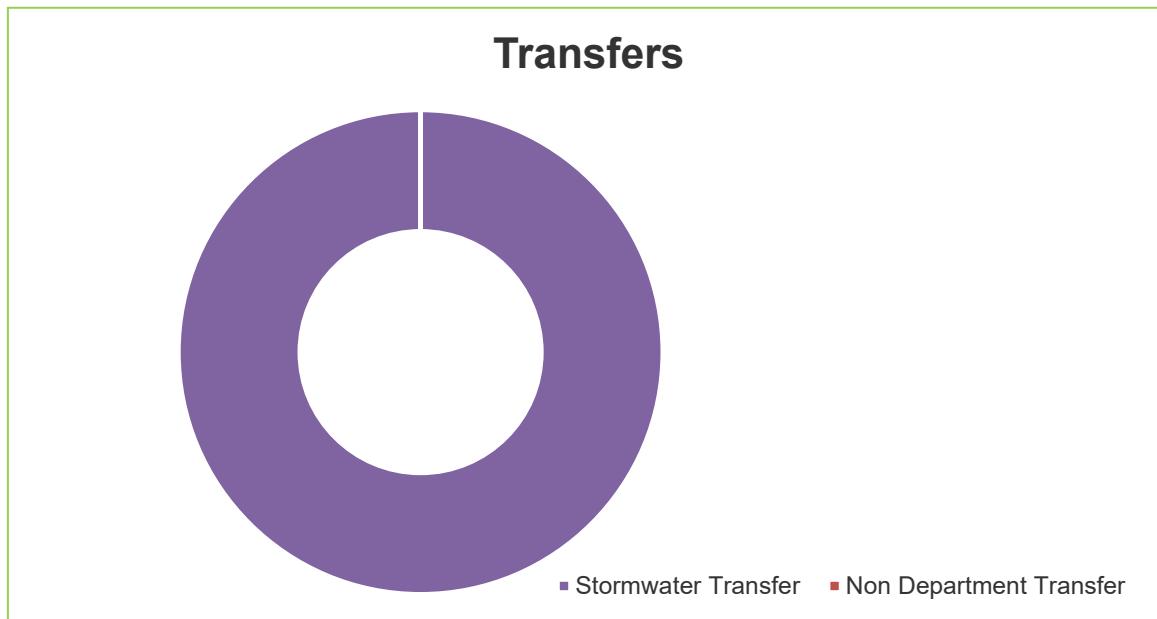
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
RESERVE FOR CONTINGENCIES	300.9900.407	.00	.00	.00	.00	.00	69,864.79	.00	.00
DEPRECIATION	300.9900.996	721,775.68	766,803.96	812,439.75	786,351.45	.00	.00	.00	.00
AMORTIZATION EXPENSE	300.9900.997	.00	.00	.00	.00	.00	.00	.00	.00
<b>CONTINGENCIES</b>		<b>721,775.68</b>	<b>766,803.96</b>	<b>812,439.75</b>	<b>786,351.45</b>	<b>.00</b>	<b>69,864.79</b>	<b>.00</b>	<b>.00</b>

## Utility Fund Expenditure Budget

### Transfers

Account Code: 300.9950

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Stormwater Transfer	181,628	249,738	207,164	(42,574)	-17.05%
Non Department Transfer	-	-	-	-	0.00%
<b>Total</b>	<b>181,628</b>	<b>249,738</b>	<b>207,164</b>	<b>(42,574)</b>	<b>-17.05%</b>



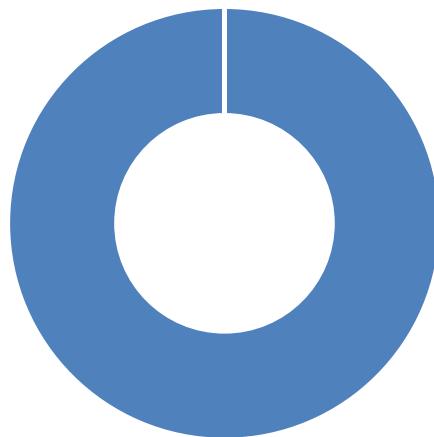
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR REQ 2022
TRANSFER TO OTHER FUNDS	300.9950.900	114,177.29	140,298.09	171,912.71	181,627.64	145,680.78	249,738.00	217,717.00	207,164.00
NON DEPT TRANSFERS	300.9950.910	.00	.00	.00	.00	.00	.00	.00	.00
TRANSFERS TO		<b>114,177.29</b>	<b>140,298.09</b>	<b>171,912.71</b>	<b>181,627.64</b>	<b>145,680.78</b>	<b>249,738.00</b>	<b>217,717.00</b>	<b>207,164.00</b>
<b>TOTAL UTILITY FUND</b>		<b>3,202,432.91</b>	<b>3,428,496.33</b>	<b>3,790,695.43</b>	<b>3,670,293.07</b>	<b>2,297,908.90</b>	<b>3,908,773.90</b>	<b>4,662,512.00</b>	<b>4,513,595.00</b>

## Capital Fund Revenue Budget

### Revenue Summary

	Actual FY 19-20	Adopted FY20-21	Proposed FY21-22	\$ Budget Variance	% Budget Variance
Transfer In	600,012	175,000	550,000	375,000	214.29%
Use of Fund Balance	-	-	285,000	285,000	100.00%
<b>Total</b>	<b>600,012</b>	<b>175,000</b>	<b>835,000</b>	<b>660,000</b>	<b>377.14%</b>

## Capital Fund Revenue



■ Transfer In

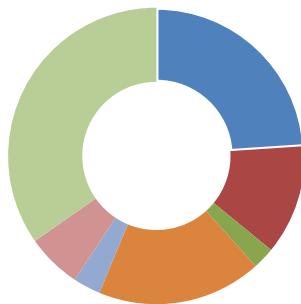
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
RE-APPROPRIATED FUND BALAN	400.1899.010	.00	.00	.00	.00	285,000.00	285,000.00
RECOVERIES & REBATES	400.1901.001	.00	.00	.00	.00	.00	.00
TRANSFER FROM GEN FUND	400.4105.001	.00	600,012.00	102,083.31	1,698,725.00	550,000.00	550,000.00
<b>TOTAL CAPITAL FUND BUDGET</b>		<b>.00</b>	<b>600,012.00</b>	<b>102,083.31</b>	<b>1,698,725.00</b>	<b>835,000.00</b>	<b>835,000.00</b>

## Capital Fund Expenditure Budget

### Expenditure Summary

	Actual FY 19-20	Adopted FY20-21	Proposed FY21-22	\$ Budget Variance	% Budget Variance
Treasurer/Finance	-	-	200,000		100.00%
Police Department	27,000	-	100,000	100,000	100.00%
Highway Maintenance	58,249	175,000	20,000	(155,000)	-88.57%
Building & Grounds	100,176	-	-	-	0.00%
Health Department	17,316	-	-	-	0.00%
Traffic Signs & Streets	-	-	150,000	150,000	100.00%
Town Museum	-	-	25,000	25,000	100.00%
Planning & Zoning	-	-	50,000	50,000	100.00%
Economic Development	-	-	290,000	290,000	100.00%
<b>Total</b>	<b>202,741</b>	<b>175,000</b>	<b>835,000</b>	<b>460,000</b>	<b>262.86%</b>

### Capital Fund Expenditures



■ Treasurer/Finance	■ Police Department	■ Highway Maintenance
■ Building & Grounds	■ Health Department	■ Traffic Signs & Streets
■ Town Museum	■ Planning & Zoning	■ Economic Development

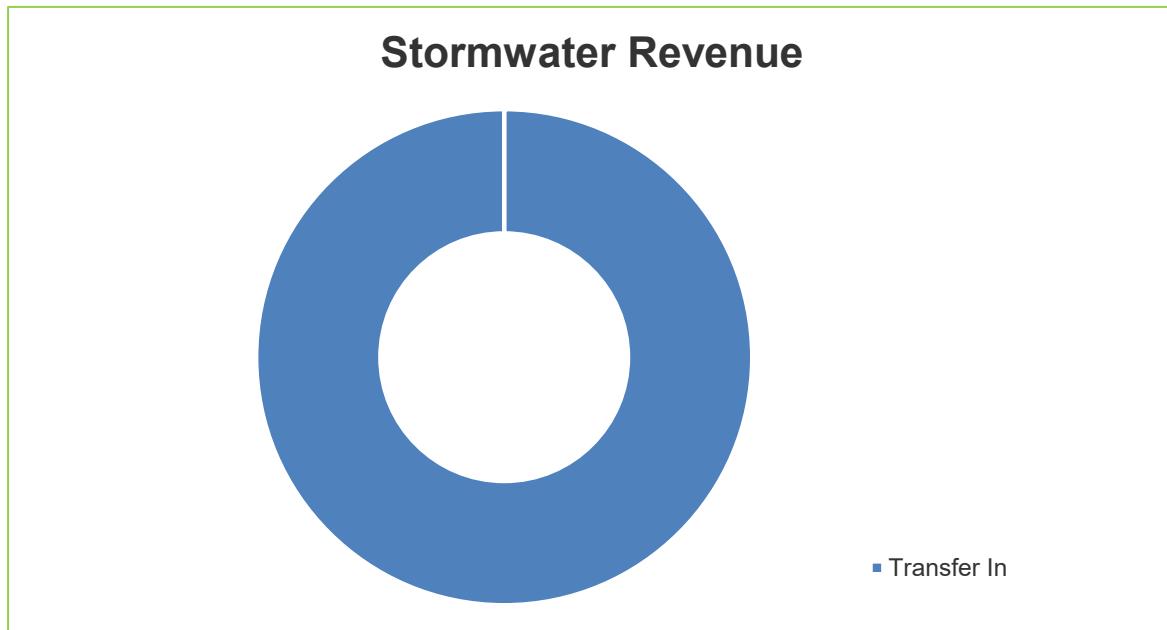
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022
CONTRACTUAL SERVICES	400.1214.302	.00	.00	.00	.00	200,000.00
CAPITAL OUTLAY	400.3101.799	.00	27,000.00	.00	.00	100,000.00
MATERIALS & SUPPLIES	400.4101.553	.00	.00	.00	.00	20,000.00
MOUNTAIN VIEW ROAD IMP	400.4101.701	.00	.00	.00	175,000.00	.00
HARDY RD PAVING	400.4101.781	.00	.00	.00	423,971.00	.00
CAPITAL OUTLAY	400.4101.799	.00	58,249.30	.00	.00	.00
CONTRACTUAL SERVICES	400.4108.302	.00	.00	.00	.00	150,000.00
CAPITAL OUTLAY	400.4108.799	.00	.00	.00	65,000.00	.00
FURNITURE AND FIXTURES	400.4304.702	.00	.00	.00	30,000.00	.00
WINDOW REPLACEMENT	400.4304.720	.00	.00	.00	35,000.00	.00
LIGHTING	400.4304.722	.00	.00	.00	20,000.00	.00
HVAC REPLACEMENT	400.4304.725	.00	.00	.00	13,000.00	.00
PARKING LOT REPAVING	400.4304.781	.00	.00	.00	110,000.00	.00
CAPITAL OUTLAY	400.4304.799	.00	100,175.69	433,383.54	491,754.00	.00
CAPITAL OUTLAY	400.4305.799	.00	17,316.00	.00	.00	.00
CAPITAL OUTLAY	400.7108.799	.00	.00	.00	.00	25,000.00
GREENWAY EXPENDITURES	400.8101.545	.00	.00	.00	.00	50,000.00
GISH MILL DELIVERY	400.8150.724	.00	.00	.00	50,000.00	250,000.00
CAPITAL OUTLAY	400.8150.799	.00	.00	.00	.00	40,000.00
<b>TOTAL CAPITAL FUND</b>		<b>.00</b>	<b>202,740.99</b>	<b>433,383.54</b>	<b>1,413,725.00</b>	<b>835,000.00</b>

## Stormwater Fund Summary of Revenues

### Comparison by Function

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Transfer In	363,255	499,477	414,328	(85,149)	-17.05%
<b>Total</b>	<b>363,255</b>	<b>499,477</b>	<b>414,328</b>	<b>(85,149)</b>	<b>-17.05%</b>

*NOTE: Stormwater does not currently have a fee source. Revenues to cover expenses are funded via an 50% Transfer from the General Fund and a 50% Transfer from the Utility Fund, where the charges were originally split during expenditure coding.*



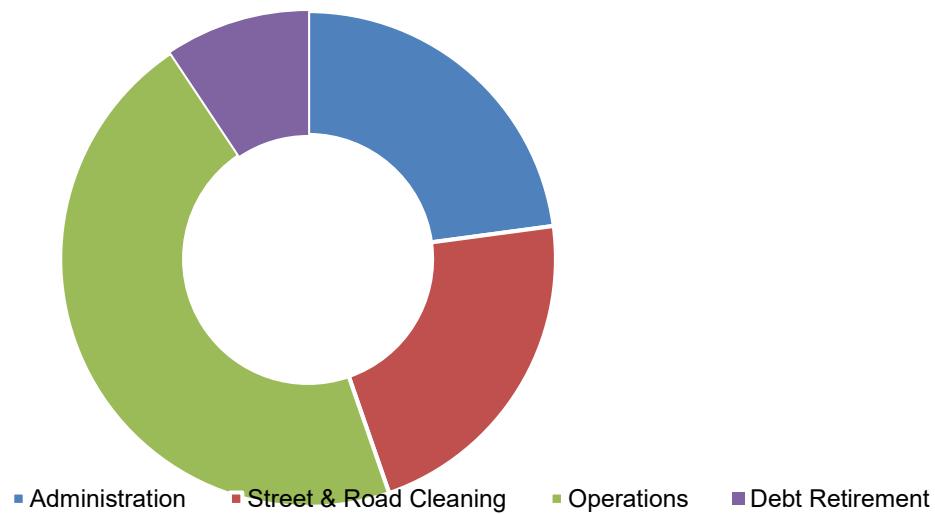
ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	MGR/COMM 2022
MISCELLANEOUS INCOME	600.1899.001	20.88	.00	.00	.00	.00	.00
TRANSFER FROM	600.4105.001	343,825.44	363,255.29	291,361.56	659,477.00	414,328.00	414,328.00
<b>TOTAL STORMWATER FUND BUDGET</b>		<b>343,846.32</b>	<b>363,255.29</b>	<b>291,361.56</b>	<b>659,477.00</b>	<b>414,328.00</b>	<b>414,328.00</b>

## Stormwater Fund Summary of Expenditures

### Comparison by Function

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Administration	82,800	128,738	94,772	(33,966)	-26.38%
Street & Road Cleaning	86,125	66,566	90,412	23,846	35.82%
Operations	188,283	265,446	190,417	(75,029)	-28.27%
Debt Retirement	6,934	38,727	38,727	-	0.00%
<b>Total</b>	<b>364,142</b>	<b>499,477</b>	<b>414,328</b>	<b>(85,149)</b>	<b>-17.05%</b>

**Stormwater Expenditures**



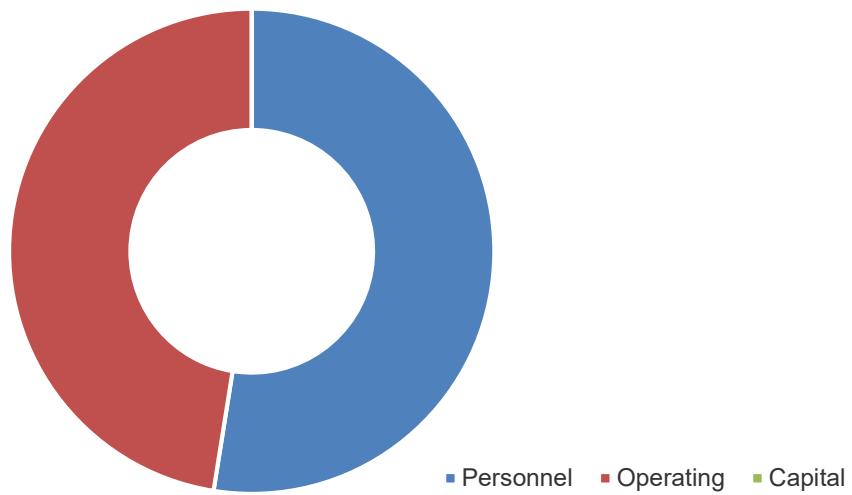
## Stormwater Fund Expenditure Budget

### Administration

Account Code: 600.6200

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	68,610	77,238	49,772	(27,466)	-35.56%
Operating	14,191	51,500	45,000	(6,500)	-12.62%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>82,800</b>	<b>128,738</b>	<b>94,772</b>	<b>(33,966)</b>	<b>-26.38%</b>

### Stormwater Administration



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	DEPT REQ 2022
SALARIES & WAGES	600.6200.101	57,387.32	20,632.97	31,379.29	33,972.73	21,523.33	55,210.00	36,645.00	36,645.00
SALARIES & WAGES - OVERTIME	600.6200.102	104.43	7.66	.00	.00	.00	.00	.00	.00
SALARIES & WAGES - PART-TI	600.6200.103	48.00	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	600.6200.105	.00	.00	.00	127.64	377.03	1,850.00	.00	.00
SS/MEDICARE	600.6200.201	3,875.85	2,063.82	2,318.38	2,367.95	1,654.53	4,365.69	2,803.00	2,803.00
RETIREMENT CONTRIBUTION- V	600.6200.202	30,862.03	<b>-5,262.17</b>	480.29	26,859.76	2,609.85	6,346.00	3,429.00	4,473.00
INSURANCE - VRS	600.6200.203	639.65	349.59	389.71	406.32	280.78	722.00	481.00	481.00
NATIONWIDE	600.6200.204	70.30	39.38	51.93	49.12	67.92	100.00	574.00	574.00
MEDICAL INSURANCE	600.6200.205	6,314.04	2,833.44	3,463.89	4,541.45	3,563.62	8,226.00	4,637.00	4,637.00
CAR ALLOWANCE	600.6200.206	62.50	.00	.00	.00	.00	.00	.00	.00
DISABILITY INS - HYBRID EM	600.6200.207	.00	41.20	33.42	20.22	18.13	46.00	50.00	50.00
UNEMPLOYMENT INSURANCE	600.6200.209	.00	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	600.6200.211	.00	32.92	519.71	264.45	502.03	1,170.00	109.00	109.00
CONTRACTUAL SERVICES	600.6200.302	22,210.83	6,396.16	27,122.48	9,734.43	3,211.38	34,041.57	50,000.00	35,000.00
INDEPENDENT AUDITORS	600.6200.303	721.32	6,458.50	4,445.00	1,000.00	3,472.75	6,000.00	4,000.00	3,500.00
SPECIAL TRAINING	600.6200.356	.00	.00	.00	.00	.00	.00	1,000.00	1,000.00
PERMITTING	600.6200.371	3,000.00	3,844.67	2,250.00	3,000.00	3,000.00	5,000.00	5,000.00	5,000.00
TELEPHONE	600.6200.521	382.32	480.12	380.12	456.11	214.26	500.00	500.00	500.00
<b>ADMINISTRATION</b>		<b>125,678.59</b>	<b>37,918.26</b>	<b>72,834.22</b>	<b>82,800.18</b>	<b>40,495.61</b>	<b>123,577.26</b>	<b>109,228.00</b>	<b>94,772.00</b>

## Stormwater Fund Expenditure Budget

### Street & Road Cleaning

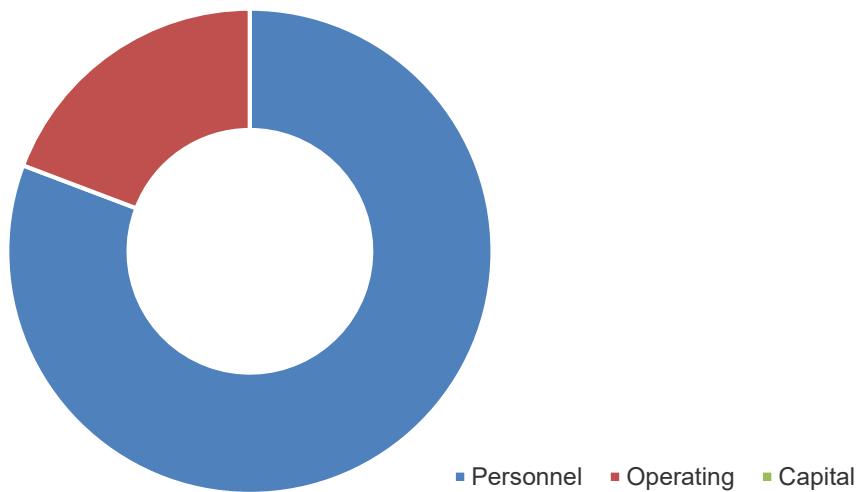
Account Code: 600.6202

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	40,393	53,235	73,016	19,781	37.16%
Operating	45,732	13,331	17,396	4,065	30.49%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>86,125</b>	<b>66,566</b>	<b>90,412</b>	<b>23,846</b>	<b>35.82%</b>

#### Authorized Positions

Street Sweeper Operator	1.00	1.00	1.00
<b>Total Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## Street & Road Cleaning



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	DEPT REQ 2022
SALARIES & WAGES	600.6202.101	43,545.13	21,865.35	31,591.38	28,608.01	24,702.70	40,048.51	44,416.00	44,416.00
SALARIES & WAGES - OVERTIME	600.6202.102	740.71	223.78	946.51	521.22	494.68	1,000.00	1,000.00	1,000.00
SEPARATION PAY	600.6202.105	.00	109.66	.00	.00	.00	.00	.00	.00
SS/MEDICARE	600.6202.201	3,296.61	1,662.82	2,444.41	2,173.72	1,841.25	3,083.69	3,474.00	3,474.00
RETIREMENT CONTRIBUTION- V	600.6202.202	25,257.84	<span style="color: red;">-4,327.15</span>	2,863.34	3,011.39	2,439.44	4,718.00	5,526.00	5,526.00
INSURANCE - VRS	600.6202.203	539.17	<span style="color: red;">-423.09</span>	<span style="color: red;">-2,655.66</span>	1,223.49	262.62	512.00	594.00	594.00
NATIONWIDE	600.6202.204	22.92	23.68	81.94	51.16	6.43	132.00	144.00	144.00
MEDICAL INSURANCE	600.6202.205	10,879.72	9,727.15	1,401.89	3,048.80	7,988.81	6,779.47	14,724.00	14,724.00
DISABILITY INS - HYBRID EM	600.6202.207	33.98	<span style="color: red;">-1.16</span>	192.36	104.41	94.32	277.00	368.00	368.00
WORKERS' COMPENSATION INS	600.6202.211	.00	1,873.69	1,580.11	1,651.27	995.96	2,325.00	2,770.00	2,770.00
MAINTENANCE & REPAIRS EQUI	600.6202.304	2,787.78	1,933.42	4,153.49	3,986.27	4,092.10	5,000.00	7,000.00	7,000.00
UNIFORMS/WEARING APPAREL	600.6202.310	468.33	457.26	360.95	518.03	383.11	650.00	715.00	715.00
MOTOR VEHICLE INSURANCE	600.6202.535	359.19	476.00	380.00	474.00	339.00	381.00	381.00	381.00
GAS, OIL, GREASE & ANTIFREE	600.6202.548	4,368.13	4,019.27	3,266.54	1,653.82	1,326.23	4,500.00	4,500.00	3,500.00
OIL, ANTIFREEZE, AND FLUID	600.6202.549	.00	.00	.00	224.94	132.41	500.00	500.00	500.00
MATERIALS & SUPPLIES	600.6202.553	.00	.00	.00	.00	32.50	200.00	200.00	200.00
SMALL TOOLS	600.6202.554	.00	.00	.00	.00	.00	100.00	100.00	100.00
REGIONAL LANDFILL CHARGES	600.6202.601	2,121.63	1,250.69	954.24	4,702.82	2,630.15	2,000.00	5,000.00	5,000.00
CAPITAL OUTLAY	600.6202.799	.00	.00	.00	.00	.00	.00	.00	.00
DEPRECIATION	600.6202.996	.00	.00	8,542.95	34,171.86	.00	.00	.00	.00
<b>STREET &amp; ROAD CLEANING</b>		<b>94,421.14</b>	<b>38,871.37</b>	<b>56,104.45</b>	<b>86,125.21</b>	<b>47,761.71</b>	<b>72,206.67</b>	<b>91,412.00</b>	<b>90,412.00</b>

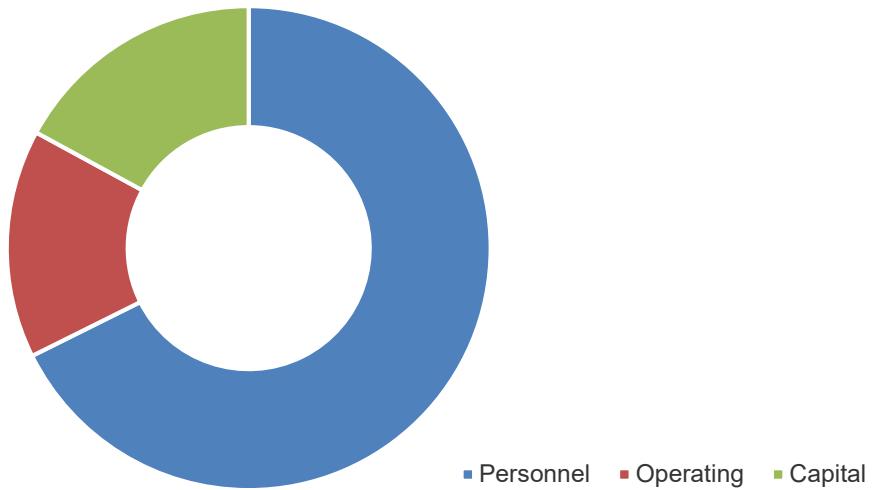
## Stormwater Fund Expenditure Budget

### Operations

Account Code: 600.6205

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	168,271	212,196	128,817	(83,379)	-39.29%
Operating	6,953	19,250	29,100	9,850	51.17%
Capital	13,059	34,000	32,500	(1,500)	-4.41%
<b>Total</b>	<b>188,283</b>	<b>265,446</b>	<b>190,417</b>	<b>(75,029)</b>	<b>-28.27%</b>

### Stormwater Operations



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	DEPT REQ 2022
SALARIES & WAGES	600.6205.101	83,810.24	106,189.75	103,097.47	111,292.48	67,472.97	125,498.02	80,094.00	80,094.00
SALARIES & WAGES - OVERTIM	600.6205.102	3,573.39	5,075.28	11,255.86	5,086.44	2,726.54	10,000.00	6,000.00	6,000.00
SALARIES & WAGES - PART-TI	600.6205.103	.00	.00	.00	.00	.00	.00	.00	.00
SEPARATION PAY	600.6205.105	.00	3,572.20	6,334.16	382.89	40.82	.00	.00	.00
SS/MEDICARE	600.6205.201	6,570.49	8,619.96	9,001.82	8,409.08	5,184.26	10,707.05	6,586.00	6,586.00
RETIREMENT CONTRIBUTION- V	600.6205.202	47,869.79	<b>-2,087.11</b>	10,410.66	11,602.23	7,238.76	15,540.00	9,966.00	9,966.00
INSURANCE - VRS	600.6205.203	1,004.42	1,255.18	1,172.66	1,304.11	794.54	1,692.00	1,072.00	1,072.00
NATIONWIDE	600.6205.204	139.96	207.71	206.48	147.98	63.53	444.00	240.00	240.00
MEDICAL INSURANCE	600.6205.205	9,086.40	23,206.50	24,459.40	23,938.68	16,628.47	38,888.00	19,544.00	19,544.00
DISABILITY INS - HYBRID EM	600.6205.207	248.08	30.91	202.03	208.95	156.51	574.00	249.00	249.00
UNEMPLOYMENT INSURANCE	600.6205.209	.00	.00	.00	.00	.00	.00	.00	.00
WORKERS' COMPENSATION INS	600.6205.211	.00	5,266.93	5,227.01	5,897.92	3,587.07	8,373.00	5,066.00	5,066.00
MAINTENANCE & REPAIRS EQUI	600.6205.304	.00	257.85	895.50	101.60	.00	3,000.00	3,000.00	3,000.00
SPECIAL TRAINING	600.6205.356	52.09	643.00	227.75	14.58	16.57	1,000.00	1,000.00	.00
PROPERTY INSURANCE	600.6205.532	.00	.00	.00	.00	.00	.00	.00	.00
MOTOR VEHICLE INSURANCE	600.6205.535	.00	.00	.00	.00	.00	.00	.00	.00
LIABILITY INSURANCE	600.6205.538	.00	.00	.00	.00	.00	.00	.00	.00
GAS, OIL, GREASE & ANTIFREE	600.6205.548	289.99	235.07	7.83	.00	.00	1,000.00	1,000.00	300.00
OIL, ANTIFREEZE, AND FLUID	600.6205.549	.00	.00	.00	31.48	.00	500.00	500.00	50.00
MATERIALS & SUPPLIES	600.6205.553	3,941.07	5,408.67	3,438.52	2,485.72	3,412.02	6,000.00	6,000.00	5,000.00
SMALL TOOLS	600.6205.554	579.56	.00	562.90	551.93	.00	750.00	750.00	750.00
STREET MATERIALS	600.6205.558	5,159.24	2,571.21	2,283.28	3,767.95	3,343.42	7,000.00	10,000.00	10,000.00
PROP OWNER: CURB & GUTTER	600.6205.718	.00	.00	.00	.00	.00	.00	5,000.00	2,500.00
STORM DRAINAGE PROJECTS	600.6205.721	37,565.94	15,522.34	25,442.30	13,058.50	9,707.39	30,000.00	30,000.00	30,000.00
LEASE/RENTAL OF EQUIPMENT	600.6205.801	.00	.00	.00	.00	5,925.74	4,000.00	10,000.00	10,000.00
<b>OPERATIONS</b>		<b>199,890.66</b>	<b>175,975.45</b>	<b>204,225.63</b>	<b>188,282.52</b>	<b>126,298.61</b>	<b>264,966.07</b>	<b>196,067.00</b>	<b>190,417.00</b>

## Stormwater Fund Expenditure Budget

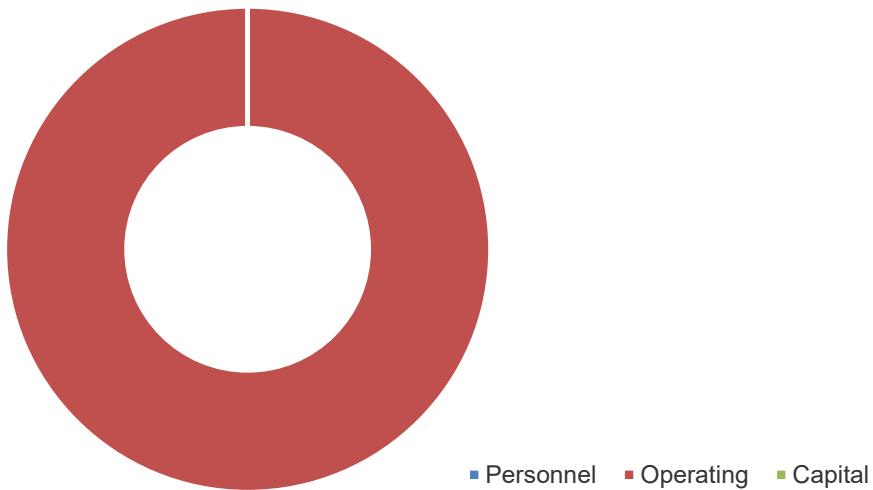
### Debt Retirement

Account Code: 600.8800

	Actual FY 19-20	Adopted FY20-21	Proposed FY 21-22	\$ Budget Variance	% Budget Variance
Personnel	-	-	-	-	0.00%
Operating	6,934	38,727	38,727	-	0.00%
Capital	-	-	-	-	0.00%
<b>Total</b>	<b>6,934</b>	<b>38,727</b>	<b>38,727</b>	<b>-</b>	<b>0.00%</b>

*NOTE: Although the Enterprise Fund is Full Accrual Accounting, Town Council has historically budgeted on a Cash Basis and prefers to see the full debt payments, including principal payments. Adjusting entries are made for audited financial statements to recognize accrual accounting.*

### Debt Retirement



ACCOUNT DESCRIPTION	FUND ACCOUNT	ACTUAL 06-30-2017	ACTUAL 06-30-2018	ACTUAL 06-30-2019	ACTUAL 06-30-2020	ACTUAL 01-31-2021	REVISED BUDGET	DEPT REQ 2022	DEPT REQ 2022
2019 LEASE PURCHASE PRIN	600.8800.901	.00	.00	.00	.27	16,175.77	32,596.00	33,588.00	33,588.00
2019 LEASE PURCHASE INT	600.8800.902	.00	.00	1,221.61	6,933.37	3,187.16	6,131.00	5,139.00	5,139.00
OTHER LOAN COSTS	600.8800.903	.00	.00	3,500.00	.00	.00	.00	.00	.00
<b>DEBT RETIREMENT</b>		<b>.00</b>	<b>.00</b>	<b>4,721.61</b>	<b>6,933.64</b>	<b>19,362.93</b>	<b>38,727.00</b>	<b>38,727.00</b>	<b>38,727.00</b>
<b>TOTAL STORMWATER FUND BUDGET</b>		<b>419,990.39</b>	<b>252,765.08</b>	<b>337,885.91</b>	<b>364,141.55</b>	<b>233,918.86</b>	<b>499,477.00</b>	<b>435,434.00</b>	<b>414,328.00</b>

**Town of Vinton, Virginia**  
**Long-Term Debt Summary**

Original Issue Amount	Series/Description	Interest Rates	Maturity	Outstanding Balance as of June 30, 2021	Principal Payment FY21-22	Interest Payment FY21-22	Total Debt Payment FY21-22
<b><i>General Fund</i></b>							
\$ 2,228,408.87	2013 Carter Bank Refunding	2.05%	11/1/2024	\$ 921,595.75	225,386.71	16,582.49	241,969.20
\$ 702,000.00	Series 2016A VML/VACO Refunding	2.05%	2/1/2027	\$ 428,000.00	69,000.00	8,774.00	77,774.00
\$ 73,180.00	RCACP***	2.46%	9/30/2022	\$ 11,200.00	-	-	-
\$ 257,602.00	VML 2017 Equipment Lease Purchase	2.43%	12/29/2024	\$ 169,693.02	36,315.98	3,926.95	40,242.93
\$ 157,053.42	VML 2018 Knucklebook Lease Purchase	3.10%	7/27/2025	\$ 104,802.01	22,051.99	3,079.27	25,131.26
\$ 305,000.00	Refunding of Series 2006A VRA, 2021 Series	1.66%	6/30/2027	\$ 305,000.00	45,000.00	13,885.73	58,885.73
				\$ 1,940,290.78	\$ 397,754.68	\$ 46,248.44	\$ 444,003.12
<b><i>Utility Fund</i></b>							
\$ 1,250,704.36	2003 VRLF Wolf Creek	3.3%*	7/1/2024	\$ 286,943.95	78,657.93	8,825.58	87,483.51
\$ 2,479,633.00	2004 VRLF Wolf Creek	3.1%*	10/1/2026	\$ 855,579.26	144,989.73	25,407.93	170,397.66
\$ 1,210,000.00	2006 VRLF Lindenwood	3.0%*	3/1/2026	\$ 382,398.20	71,848.06	11,301.80	83,149.86
\$ 294,515.72	2015 VRA/WVVA - Tinker Creek	2.35%	9/1/2032	\$ 205,952.20	16,005.54	4,705.88	20,711.42
\$ 1,786,000.00	2016B VML/VACO Refunding	2.05%	8/1/2027	\$ 1,338,000.00	181,000.00	25,573.75	206,573.75
\$ 488,639.00	VML 2017 Equipment Lease Purchase	2.43%	12/29/2024	\$ 254,644.44	70,571.56	5,764.11	76,335.67
\$ 1,225,000.00	Refunding of Series 2013, 2021 Series	1.66%	6/30/2033	\$ 1,225,000.00	96,000.00	17,454.21	113,454.21
\$ 4,429,000.00	New Money 2021 Series	1.66%	6/30/2031	\$ 4,429,000.00	420,000.00	63,105.87	483,105.87
				\$ 8,977,518.05	\$ 1,079,072.82	\$ 162,139.13	\$ 1,241,211.95
<b><i>Stormwater Fund</i></b>							
\$ 242,703.00	2019 Street Sweeper Lease Purchase	3.02%	4/19/2026	\$ 178,473.93	33,587.63	5,138.23	38,725.86
				\$ 178,473.93	\$ 33,587.63	\$ 5,138.23	\$ 38,725.86

\*Interest rate negotiated down to 1.0%, Town Staff waiting to receive updated Amortization Schedule.

**Budget FY2021-2022**  
**Town Manager's CIP Funding Listing**

<b>General Fund</b>		
<b>CIP Funding Description</b>	<b>Amount</b>	<b>Budget Code</b>
Gateway Signs	40,000	400.8150.799
Glade Creek 2B Grant Match	50,000	400.8101.545
Gish Mill Parking & Façade	250,000	400.8150.724
Worksite and Work Zone Safety Package	20,000	400.4101.553
Traffic Signal Improvements, Various Intersections	150,000	400.4108.302
ERP Software Replacement (continued project)	200,000	400.1214.302
Museum Repairs	25,000	400.7108.799
Body Cameras Grant Match	100,000	200.3101.799
<b>Total General Fund</b>	<b>835,000</b>	
<i>Mountain View Road Grant Match - Committed Fund Balance</i>	<b>525,000</b>	400.4101.701

<b>Utility Fund</b>		
<b>CIP Funding Description</b>	<b>Amount</b>	<b>Budget Code</b>
None	-	
<b>Total Utility Fund</b>	<b>-</b>	

<b>Stormwater Fund</b>		
<b>CIP Funding Description</b>	<b>Amount</b>	<b>Budget Code</b>
None	-	
<b>Total Stormwater Fund</b>	<b>-</b>	



**Town of Vinton, Virginia**  
**Council Retreat**  
**FY22-28 Capital Improvement Plan**

**FY21-22**

Gateway Signs	40,000.00
Glade Creek 2B Grant Match	50,000.00
Gish Mill Parking & Façade	250,000.00
Worksite and Work Zone Safety Package	20,000.00
Traffic Signal Improvements, Various Intersections	150,000.00
ERP Software Replacement (remaining balance)	200,000.00
Museum Repairs	25,000.00
Body Cameras	100,000.00
<b>TOTAL</b>	<b>835,000.00</b>

**FY22-23**

TASER Replacement	21,178.00
Radar Replacement	37,000.00
Wood Chipper	42,000.00
Pool Closure	65,000.00
Skate Park	75,000.00
Planters	10,000.00
Glade Creek 2B Grant Match Pt2	50,000.00
Traffic Signal Improvements, Various Intersections	150,000.00
Sidewalks - Vinyard	100,000.00
<b>TOTAL</b>	<b>550,178.00</b>

**FY23-24**

Replace Fuel Pumps	35,000.00
Traffic Signal Improvements, Various Intersections	200,000.00
Dump Truck, Snowplow & Salt Spreader	154,000.00
Underground Fuel Storage Tanks	60,000.00
Sidewalks - Bypass Rd	100,000.00
<b>TOTAL</b>	<b>549,000.00</b>

**FY24-25**

Traffic Signal Improvements, Various Intersections	200,000.00
Bridge Maintenance, Garthright Bridge	200,000.00
Sidewalks - Cleveland	150,000.00
<b>TOTAL</b>	<b>550,000.00</b>

**FY25-26**

Bridge Maintenance, Garthright Bridge	200,000.00
Traffic Signal Improvements, Various Intersections	200,000.00
Mnt View Rd Rev Sharing Contingency	100,000.00
Connection and Transfer Switchgear	30,000.00
<b>TOTAL</b>	<b>530,000.00</b>



**Town of Vinton, Virginia**  
**Council Retreat**  
**FY22-28 Capital Improvement Plan**

**FY26-27**

Install Guardrails, Giles Avenue	26,100.00
Install Guardrails, Third Street	30,350.00
Install Guardrails, Niagara Road/Woodland Place	42,000.00
Enclose Equipment Shelter	74,000.00
Municipal Building Roof Replacement	250,000.00
PW Storage Area, Repairs & Improvements	<u>125,000.00</u>
<b>TOTAL</b>	<b>547,450.00</b>

**FY27-28**

Reconstruct Public Works Parking Lot	100,000.00
Replace Backhoe-Frontend Loader	110,000.00
Wolf Creek Greenway Bathroom	100,000.00
Refuse Truck Replacement	300,000.00
Install Guardrails, Chestnut Avenue	<u>22,000.00</u>
	<b>632,000.00</b>

## 2021-22 Capital Improvement Project Costs

*Projected Impact FY2022 CIP*

Fund/Description	Operating Budget Impact Description	Annual Impact	Capital Budget
<b><i>General Fund</i></b>			
1. Gateway Signs	Annual landscaping costs to maintain and upkeep.	\$ 2,250.00	\$ 40,000.00
2. Glade Creek 2B Grant Match	Increased mileage for annual maintenance and upkeep.	2,000.00	50,000.00
3. Gish Mill Parking & Façade	Property to be donated, eliminates need for insurance.	(1,377.00)	250,000.00
4. Worksite and Work Zone Safety Package	Annual maintenance and upgrade will be needed.	500.00	20,000.00
5. Traffic Signal Improvements, Various Intersections	Reduction of current annual maintenance cost.	(5,000.00)	150,000.00
6. ERP Software Replacement (Remaining Balance)	Reduce annual maintenance cost, increase IT support.	(1,000.00)	200,000.00
7. Museum Repairs	Repair reduces need for renting additional storage space.	-	25,000.00
8. Body Camera Grant Match	Potential to add annual maintenance agreement.	5,000.00	100,000.00
<b><i>TOTAL GENERAL FUND</i></b>		<b><i>2,373.00</i></b>	<b><i>835,000.00</i></b>
<b><i>Utility Fund</i></b>			
1. None	Increased maintenance costs.	-	-
<b><i>TOTAL UTILITY FUND</i></b>		<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Stormwater Fund</i></b>			
1. None	Increased maintenance costs.	-	-
<b><i>TOTAL STORMWATER FUND</i></b>		<b><i>-</i></b>	<b><i>-</i></b>

## TOWN OF VINTON PAY CLASSIFICATION PLAN

July 1, 2021

Grade	Title	Minimum	Midpoint	Maximum
9	Laborer I	\$ 27,289.14	\$ 32,104.87	\$ 36,920.60
10	Laborer II	\$ 28,653.60	\$ 33,710.11	\$ 38,766.63
11	Equipment Operator I	\$ 30,086.28	\$ 35,395.62	\$ 40,704.96
12	Equipment Operator II, Water System Operator I, Waste Water System Operator I	\$ 31,590.59	\$ 37,165.40	\$ 42,740.21
13	Water System Operator II, Waste Water System Operator II, Equipment Operator III, Police Services Administrator	\$ 33,170.12	\$ 39,023.67	\$ 44,877.22
14	Community Programs Coordinator, Planning and Zoning Coordinator, Waste Water System Operator III, Administrative Assistant, Water System Operator III, Mechanic	\$ 34,828.63	\$ 40,974.85	\$ 47,121.08
15	<i>Open</i>	\$ 36,570.06	\$ 43,023.60	\$ 49,477.14
16	Customer Service Assistant/Accounting Technician, Community Programs Supervisor, Public Works Crew Leader, Administrative Manager, Executive Assistant to the Chief	\$ 38,398.56	\$ 45,174.78	\$ 51,950.99
17	Police Officer	\$ 40,318.49	\$ 47,433.51	\$ 54,548.54
18	Executive Assistant/Town Clerk, Police Officer I	\$ 42,334.41	\$ 49,805.19	\$ 57,275.97
19	Financial Analyst, Police Officer II, Facility Manager	\$ 44,451.13	\$ 52,295.45	\$ 60,139.77
20	Utility Systems Manager, Associate Planner, Corporal	\$ 46,673.69	\$ 54,910.22	\$ 63,146.76
21	<i>Open</i>	\$ 49,007.37	\$ 57,655.73	\$ 66,304.09
22	Senior Financial Analyst	\$ 51,457.74	\$ 60,538.52	\$ 69,619.30
23	Sergeant	\$ 54,030.63	\$ 63,565.45	\$ 73,100.26
24	<i>Open</i>	\$ 56,732.16	\$ 66,743.72	\$ 76,755.28
25	Assistant Public Works Director, Assistant Finance Director, Assistant Planning and Zoning Director, Lieutenant	\$ 59,568.77	\$ 70,080.90	\$ 80,593.04
26	<i>Open</i>	\$ 62,547.21	\$ 73,584.95	\$ 84,622.69
27	<i>Open</i>	\$ 65,674.57	\$ 77,264.20	\$ 88,853.83
28	Deputy Chief of Police/Captain	\$ 68,958.30	\$ 81,127.41	\$ 93,296.52
29	<i>Open</i>	\$ 72,406.21	\$ 85,183.78	\$ 97,961.34
30	Public Works Director, Planning and Zoning Director, Human Resources/Risk Management Director, Community Programs Director	\$ 76,026.52	\$ 89,442.97	\$ 102,859.41
31	<i>Open</i>	\$ 79,827.85	\$ 93,915.12	\$ 108,002.38
32	Police Chief, Treasurer/Finance Director, Assistant Town Manager	\$ 83,819.24	\$ 98,610.87	\$ 113,402.50

**TOWN OF VINTON  
TAXES, LICENSES AND FEES SCHEDULE  
EFFECTIVE JULY 1, 2021**

**General Property Taxes**

**Real Estate Tax\***

\$0.07 per \$100 assessed value (+ \$1.09 per \$100 to Roanoke County)

**Personal Property Tax\***

Value Used For Taxes: Loan Value, 77% of Retail Value

Assessment Ratio: 100%

Nominal Rate Per \$100: \$1.00 (+\$3.50 to Roanoke County)

**Machinery and Tools Tax\***

Value Used For Taxes: Original Total Capitalized Cost

Nominal Rate Per \$100: \$1.00 (+\$2.85 to Roanoke County)

<u>Assessment Ratio</u>	<u>Effective Rate Per \$100</u>
Years 1-5 - 25%	\$0.25 (+\$0.75)
Years 6-10 - 20%	\$0.20 (+\$0.60)
Years 11+ - 15%	\$0.15 (+\$0.45)

**\*Vinton residents pay some taxes to both the town and the county, since services are delivered by both jurisdictions**

**Other Local Taxes**

**Cigarette Tax**

\$0.25 per pack of 25 or fewer cigarettes

**E-911 Telephone Service**

Local tax replaced with statewide tax under the Virginia Communications Sales and Use Tax, 2006 Va. Acts ch.780

## **Electric Utility Consumer Tax\***

Residential Consumer: .00900 per kWh/month not to exceed \$1.80/month  
Commercial Consumer: .00610 per kWh/month not to exceed \$600.00/month  
Industrial Consumer: .00640 per kWh/month not to exceed \$600.00/month

## **Local Telephone Utility Consumer Tax**

Local tax replaced with statewide tax under the Enhanced Public Safety Telephone Services Act, 2000  
Va. Acts ch.1064

## **Meals Tax**

6% on the amount paid for meal(s) purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not.

## **Mobile Phone Utility Consumer Tax**

All Consumers: 10% of charges per month to \$30.00 in charges per month.

## **Natural Gas Utility Consumer Tax\***

Residential Consumer: .12183 per CCF/month not to exceed \$1.80/month  
Commercial Consumer: .12183 per CCF/month not to exceed \$600.00/month  
Industrial Consumer: .12183 per CCF/month not to exceed \$600.00/month

## **Public Water Utility Consumer Tax\***

Residential Consumer: 12% per two-month billing period with a Maximum of \$1.80 ( $\$15.00 \times 12\%$ ) per billing period  
Commercial/Industrial Consumer: 12% per monthly billing period with a maximum of \$600.00 ( $\$5,000.00 \times 12\%$ )

## **Transient Occupancy Tax**

7% on the amount paid for a room or space provided on hotel, motels or campgrounds.

**\*These utilities also pay a license tax of one-half (1/2) of one (1) percent of gross receipts accruing from sales to the ultimate consumer in the Town of Vinton.**

## Business Licenses

<u>Classification</u>	<u>Rates</u>	<u>Minimum Fee</u>
Retail	\$0.20 per \$100.00 of gross receipts	\$30.00 gross receipts 0 - \$125,000
Business Services	\$0.36 per \$100.00 of gross receipts	\$30.00 gross receipts 0 - \$125,000
Professional/Financial	\$0.58 per \$100.00 of gross receipts	\$30.00 gross receipts 0 - \$125,000
Wholesale	\$0.05 per \$100.00 of gross receipts	\$30.00 gross receipts 0 - \$125,000
Contractor	\$0.16 per \$100.00 of gross receipts	\$30.00 gross receipts 0 - \$125,000
Peddlers – General	\$250.00 per person	
Peddlers – Perishable	\$ 50.00 per person	
Itinerant Vendor – General	\$500.00 per person	
Itinerant Vendor – Perishable	\$ 50.00 per person	

**\*\*Additional fees may apply for alcoholic beverages**

## Fees

## Community Programs

### Charles R. Hill Community Center Fees

The rates listed below are maximum set rates and are subject to change based on the circumstances of each event. Hourly rates and non-profit rates are available upon request. Additional time can be rented on a pro-rated hourly rate schedule. This proposal would be effective for all new bookings made after January 1, 2019. Bookings made prior to this date would be honored at the old rates.

Resident Rate: \$50/hour  
Non-Resident Rate: \$60/hour  
Frequency Rate: \$35/hour

**Town of Vinton Employees, Non-Profit Organizations, and Veterans eligible for 10% discount.  
Rental Fee includes access to the facilities and amenities, and staff supervision.**

## **Farmer's Market Fees**

The Vinton Farmers' Market will operate from April through October, Tuesday through Friday from 9:00 a.m. until 6:00 p.m. and Saturday from 9:00 a.m. until 2:00 p.m. The Town of Vinton reserves the right to change or modify the operating hours and season.

Daily	\$ 10.00
Monthly	\$240.00
Special Event within the Market Area (daily)	\$ 50.00

**\*Authority Vinton Resolution No. 2359, effective July 1, 2020.**

## **War Memorial Rental Fees**

**The rates listed below are maximum set rates and are subject to change based on the circumstances of each event. Hourly rates and non-profit rates are available upon request. Additional time can be rented on a pro-rated hourly rate schedule. This proposal became effective for all new bookings made after January 1, 2021.**

## **Business/Individual Rental Rates**

<b>Event Schedule</b>	<b>Library</b>	<b>South Ballroom</b>	<b>North Ballroom</b>
Weekday Rate			
8 Hour Block	\$450	\$550	\$650
4 Hour Block	\$250	\$350	\$450
Hourly Rate	\$75	\$95	\$120
Weekend Rate			
8 Hour Block	\$550	\$650	\$850
4 Hour Block	\$350	\$450	\$650
Hourly Rate	\$95	\$120	\$170

## **Wedding\*/Special Event Rental Rates**

<b>Event Schedule</b>	<b>Campus**</b>
Friday & Saturday	\$3,500
Saturday Only	\$2,800
Sunday Only	\$2,500

**\*Weddings require a \$500.00 non-refundable deposit**

**\*\*Campus includes access to entire facility, linens, decorations, etc.**

## **Miscellaneous Rental Rates/Fees**

Parking Lot (Per Day)	\$80.00
Kitchen*	
4 Hour Block	\$20.00
8 Hour Block	\$40.00
Administrative Fee	\$40.00
	For processing refunds

**\*Requires one-time \$150.00 non-refundable damage deposit**

**Town of Vinton Employees, Non-Profit Organizations, and Veterans eligible for 10% discount.**

**Authority -Resolution No. 2398 effective January 1, 2021**

**The rates listed below are maximum set rates and are subject to change based on the circumstances of each event. Hourly rates and non-profit rates are available upon request. Additional time can be rented on a pro-rated hourly rate schedule. This proposal would be effective for all new bookings made after January 1, 2019. Bookings made prior to this date would be honored at the old rates.**

## **Business/Individual Rental Rates**

<b>Event Schedule</b>	<b>Library</b>	<b>South Ballroom</b>	<b>North Ballroom</b>
<b>Weekday Rate</b>			
8 Hour Block	\$450	\$550	\$650
4 Hour Block	\$250	\$350	\$450
Hourly Rate	\$75	\$95	\$120
<b>Weekend Rate</b>			
8 Hour Block	\$550	\$650	\$850
4 Hour Block	\$350	\$450	\$650
Hourly Rate	\$95	\$120	\$170

## **Wedding/Special Event Rental Rates**

<b>Event Schedule</b>	<b>Campus*</b>
Friday & Saturday	\$3,500
Saturday Only	\$2,800
Sunday Only	\$2,500

**Town of Vinton Employees, Non-Profit Organizations, and Veterans eligible for 10% discount.**

**\*Campus includes access to entire facility, linens, decorations, etc.**

## **Planning and Zoning**

<u>Zoning Permit</u>	\$25.00
<u>Sign Permit</u>	
• Banner	\$20.00
• Permanent or Portable	\$25.00 plus \$5.00 per additional \$1,000 of cost or portion thereof
<u>Shared Mobility System Permit</u>	\$1,000.00 annually
<u>Variance</u>	\$250.00
<u>Special Use Permit</u>	\$250.00 plus \$10.00 per acre
<u>Site Plan Review</u>	\$250.00 plus \$50.00 per acre or portion thereof
<u>Small Subdivision Review 1-4 lots</u>	\$75.00
<u>Large Subdivision Review 5 or more lots</u>	\$220.00 plus \$50.00 per lot
<u>Rezoning to R-LD, R-1, or R-2</u>	\$500.00 plus \$20.00 per acre or portion thereof
<u>Rezoning to R-3 or R-B</u>	\$700.00 plus \$25.00 per acre or portion thereof
<u>Rezoning GB or CB</u>	\$700.00 plus \$25.00 per acre or portion thereof
<u>Rezoning M-1 or M-2</u>	\$700.00 plus \$25.00 per acre or portion thereof
<u>Administrative Appeal for Board of Zoning Appeals</u>	\$250.00
 <u>Administrative Appeal</u>	\$250 fee plus \$250 legal ad fee
<u>Amend Proffers</u>	Same Fee as Rezoning
<u>Changes to Approved Site Plan</u>	\$0 (minor); \$350 (major)
<u>Copy of Comp/Econ. Dev. Plan Booklet</u>	\$45
<u>Copy of Subdivision Ordinance</u>	\$30
<u>Copy of Zoning Map</u>	\$1 (8 X 10 only in color)
<u>Copy of Zoning Ordinance</u>	\$25
<u>Rezoning - to GB, CB, M-1 or M-2</u>	\$850
<u>Rezoning - to PD or MUD</u>	\$850
<u>Rezoning - to R-3 or R-B</u>	\$750

<u>Rezoning - to R-LD, R-1, R-2</u>	\$650
<u>Sign Permit - Banner</u>	\$35 (annual)
<u>Sign Permit -Permanent (including portable)</u>	\$45
<u>Site Plan Review</u>	\$600
<u>Special Use Permit</u>	\$500
<u>Subdivision Review - Large (5+ lots)</u>	\$500
<u>Subdivision Review - Small (1 - 4 lots)</u>	\$150
<u>Vacation of Easement or Plats</u>	\$100
<u>Variance Application</u>	\$400
<u>Zoning Permit</u>	\$35
<u>Zoning/Home Occupation Permit</u>	\$35
<u>Zoning Permit -New Construction</u>	\$35
<u>Zoning Verification Letter</u>	\$0 for a basic letter stating tax map no., property address, and zoning district only \$25 for more detailed letter with more information about zoning and property

## **Police Department**

### **General**

Contractual Police Services	\$ 48.00/hour with 2 hour minimum
Precious Metals Dealer Permit	\$200.00
Police Report	\$ 15.00
Restricted Parking Permits	\$ 5.00
Solicitor's Permit	\$ 20.00

### **False Alarms**

Fifth Dispatch	\$ 25.00
Sixth Dispatch	\$ 50.00
Seventh Dispatch	\$100.00
Eighth and Subsequent Dispatches	\$150.00

<b><u>Littering Penalty</u></b>	\$ 50.00
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### **Parking Penalties**

Overtime parking	\$ 20.00
No parking zone	\$ 20.00
Parking in handicapped zone	\$100.00
Restricted parking area	\$ 10.00
No stopping or standing zone	\$ 10.00
Blocking traffic	\$ 10.00
Fire lane or within 15 feet of fire hydrant	\$ 50.00
Parking in front or public or private driveway	\$ 10.00
Parking in wrong direction	\$ 20.00
3 <sup>rd</sup> violation within seven (7) day period	\$100.00
Parking without valid state license	\$ 15.00
Parking without valid state inspection	\$ 15.00
Parking over four (4) days	\$ 15.00
Parking commercial vehicle-residential area	\$ 10.00
Other	\$ 10.00

## **Public Works**

Additional town-issued refuse carts*	\$5.00/month per cart
Residential-one (1) additional cart	
Business and Commercial – two (2) additional carts	
Excessive amounts of bulk, large items, yard waste, brush and limbs requiring five (5) full-size pickup truck loads*	\$50.00
Additional fee for each full-size pickup truck load over five (5)	\$15.00

## **Treasurer/Finance Department**

### **General**

Returned check fee	\$50.00
DMV Stop Fee	\$25.00
Duplicate Bill Fee	\$ 5.00
VLF Transfer Fee	\$ 1.00

### **Motor Vehicle License Fees**

Antique vehicle	\$ 5.00
Motor vehicle, trailer, semitrailer	\$20.00
Motorcycle	\$15.00
Vehicles with gross weight of 4,001 or more	\$25.00
Transfer fee for replacement vehicle	\$ 1.00

### **Public Rights-of-Way User Fee**

A public rights-of-way user fee is imposed upon each access line of every provider of telecommunications as established under Section 56-468.1 of the 1950 Code of Virginia, as amended. The Town will apply the public rights-of-way use fee as calculated by the Virginia Department of Transportation as provided by law.

<b>TOWN OF VINTON</b>					
<b>RATES &amp; CHARGES SCHEDULE FOR WATER AND WASTEWATER SERVICE</b>					
<b>Water Rates &amp; Charges</b>	<b>Bimonthly</b>	<b>Monthly</b>			
		<b>Gallons</b>			
5/8" meter	\$12.84		\$6.42		
<b>Residential Volumetric Consumption Rate</b>					
33,000 gallons or less (per 1,000 gallons)	\$4.51	16,500 or less	\$4.51		
All over 33,000 gallons (per 1,000 gallons)	\$5.66	All over 16,500	\$5.66		
<b>Minimum Charge for Commercial/Institutional/Industrial Service</b>		<b>Monthly</b>			
5/8" meter		\$ 6.42			
3/4" meter		\$ 7.00			
1" meter		\$ 7.48			
1-1/4" meter		\$ 7.77			
1-1/2" meter		\$ 8.40			
2" meter		\$10.75			
3" meter		\$14.37			
4" meter		\$18.87			
6" meter		\$23.60			
8" meter		\$26.41			
<b>Commercial/Institutional/Industrial Volumetric Consumption Rate</b>			\$5.76		
All Consumption (per 1,000 gals.)					
<b>Purchased Water Sales</b>		<b>Monthly</b>			
Service Charge.		\$6.42			
<b>Volumetric Consumption Rate (Residential/Commercial/Institutional).</b> (Per 1,000 gallons )		\$5.66			
<b>Volumetric Consumption Rate (Industrial ).</b> (Per 1,000 gallons )		\$4.36			
<b>Bulk Water Sales</b>		<b>Monthly</b>			
Hydrant Meter		\$238.99			
Service Charge.		\$ 22.40			
Volumetric Consumption Rate (per 1,000 gallons).					
Unmetered		\$159.33			
Service Charge.		\$ 22.40			
Volumetric Consumption Rate (per 1,000 gallons).					
<u>Note.</u> The Town shall determine when the hydrant meter will be used.					
<b>Miscellaneous Water Service Charges and Fees</b>					
Initial Service Application.	\$25.00				
Temporary Water or Sewer account administrative fee	\$50.00				
Tenant Deposit for Residential/Commercial Unit	\$100.00				
Deposit Required After Disconnection	\$100.00				
Re-check reading of meter (See Note 1).	\$25.00				
Meter Accuracy Test - Residential (See Note 2).	\$50.00				
Meter Accuracy Test - Comm./Inst./Ind. (See Note 2).	\$200.00				
Reconnect fee.	\$40.00				
Additional Overtime Charge (See Note 3)	\$25.00				
Return check fee	\$50.00				
<u>Note 1.</u> No charge for first re-read request. No charge for misread meter. Charge applies to any additional requests within a 12-month period.					
<u>Note 2.</u> No charge if meter fails accuracy test.					
<u>Note 3.</u> Applies for work other than 8:00 AM to 3:00 PM, Monday thru Friday.					

**TOWN OF VINTON**  
**RATES & CHARGES SCHEDULE FOR WATER AND WASTEWATER SERVICE**

<b><u>Wastewater Rates &amp; Charges</u></b>	<b><i>Bimonthly</i></b>	<b><i>Monthly</i></b>
		<b><i>Gallons</i></b>
<b>Minimum Charge for <u>Residential Service - Metered</u></b>	\$22.16	\$11.08
<b><u>Residential Volumetric Disposal Rate</u></b>		
All consumption (per 1,000 gallons )	\$5.26	\$5.26
<b>Minimum Charge for <u>Commercial/Institutional/Industrial - Metered Service</u></b>		\$11.08
<b><u>Commercial/Institutional/Industrial Volumetric Disposal Rate</u></b>		
All consumption (per 1,000 gallons )		\$5.26
<b><u>Residential Unmetered Service</u></b>	<b><i>Bimonthly</i></b>	<b><i>Monthly</i></b>
Fixed Charge (See Note 1)	\$76.22	\$38.11
<b>Note 1.</b> Applies where no individual residential water meter is installed.		

<b>TOWN OF VINTON</b> <b>RATES &amp; CHARGES SCHEDULE FOR WATER AND WASTEWATER SERVICE</b>					
<b>Monthly Residential Water Rates &amp; Charges</b>					
	<b>Current</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
	<b>7/1/2020</b>	<b>1/1/2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Minimum Charge for Residential Service</b>					
First 1,500 Gallons or Less Thru 5/8" Meter	\$ 10.27	\$ 5.50	\$ 5.94	\$ 6.42	\$ 6.93
<b>Residential Volumetric Consumption Rate</b>					
First 1,500 Gallons or Less (Per 1,000 Gallons)	\$ -	\$ 4.02	\$ 4.26	\$ 4.51	\$ 4.78
Next 15,000 Gallons or Less (Per 1,000 Gallons)	\$ 3.79	\$ 4.02	\$ 4.26	\$ 4.51	\$ 4.78
All Over 16,500 Gallons (Per 1,000 Gallons)	\$ 4.75	\$ 5.04	\$ 5.34	\$ 5.66	\$ 6.00
<b>Monthly Commercial Water Rates &amp; Charges</b>					
	<b>Current</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
	<b>7/1/2020</b>	<b>1/1/2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Minimum Charge for Commercial/Institutional/Industrial Service</b>					
First 1,500 Gallons or Less Thru 5/8" Meter	\$ 10.27	\$ 5.50	\$ 5.94	\$ 6.42	\$ 6.93
First 1,500 Gallons or Less Thru 3/4" Meter	\$ 11.21	\$ 6.00	\$ 6.48	\$ 7.00	\$ 7.56
First 1,500 Gallons or Less Thru 1" Meter	\$ 11.97	\$ 6.41	\$ 6.92	\$ 7.48	\$ 8.07
First 1,500 Gallons or Less Thru 1-1/4" Meter	\$ 12.45	\$ 6.66	\$ 7.19	\$ 7.77	\$ 8.39
First 1,500 Gallons or Less Thru 1-1/2" Meter	\$ 13.46	\$ 7.20	\$ 7.78	\$ 8.40	\$ 9.07
First 1,500 Gallons or Less Thru 2" Meter	\$ 17.22	\$ 9.22	\$ 9.96	\$ 10.75	\$ 11.61
First 1,500 Gallons or Less Thru 3" Meter	\$ 23.01	\$ 12.32	\$ 13.31	\$ 14.37	\$ 15.52
First 1,500 Gallons or Less Thru 4" Meter	\$ 30.22	\$ 16.18	\$ 17.47	\$ 18.87	\$ 20.38
First 1,500 Gallons or Less Thru 6" Meter	\$ 37.79	\$ 20.23	\$ 21.85	\$ 23.60	\$ 25.48
First 1,500 Gallons or Less Thru 8" Meter	\$ 42.29	\$ 22.64	\$ 24.45	\$ 26.41	\$ 28.52
<b>Commercial Volumetric Consumption Rate</b>					
First 1,500 Gallons or Less (Per 1,000 Gallons)	\$ -	\$ 5.13	\$ 5.44	\$ 5.76	\$ 6.11
All Over 1,500 Gallons (Per 1,000 Gallons)	\$ 4.84	\$ 5.13	\$ 5.44	\$ 5.76	\$ 6.11
<b>Monthly Residential Wastewater Rates &amp; Charges</b>					
	<b>Current</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
	<b>7/1/2020</b>	<b>1/1/2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Minimum Charge for Residential Service - Metered</b>					
First 1,500 Gallons or Less	\$ 15.07	\$ 9.50	\$ 10.26	\$ 11.08	\$ 11.97
<b>Residential Volumetric Disposal Rate</b>					
First 1,500 Gallons or Less (Per 1,000 Gallons)	\$ -	\$ 4.69	\$ 4.97	\$ 5.26	\$ 5.58
All Over 1,500 Gallons (Per 1,000 Gallons)	\$ 4.42	\$ 4.69	\$ 4.97	\$ 5.26	\$ 5.58
Residential Unmetered Service	\$ 31.41	\$ 33.29	\$ 35.29	\$ 37.41	\$ 39.65
<b>Monthly Commercial Wastewater Rates &amp; Charges</b>					
	<b>Current</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Adopted</b>
	<b>7/1/2020</b>	<b>1/1/2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Minimum Charge for Commercial Service - Metered</b>					
First 1,500 Gallons or Less	\$ 15.07	\$ 9.50	\$ 10.26	\$ 11.08	\$ 11.97
<b>Commercial Volumetric Disposal Rate</b>					
First 1,500 Gallons or Less (Per 1,000 Gallons)	\$ -	\$ 4.69	\$ 4.97	\$ 5.26	\$ 5.58
All Over 1,500 Gallons (Per 1,000 Gallons)	\$ 4.42	\$ 4.69	\$ 4.97	\$ 5.26	\$ 5.58

## Town of Vinton Water & Wastewater Fees and Charges Schedule

System Development Fees			
Meter Size, in.	Water	Wastewater	Total
5/8	\$ 2,560.00	\$ 2,675.00	\$ 5,235.00
¾	\$ 3,840.00	\$ 4,010.00	\$ 7,850.00
1	\$ 6,400.00	\$ 6,690.00	\$ 13,090.00
1 ½	\$ 12,800.00	\$ 13,375.00	\$ 26,175.00
2	\$ 20,480.00	\$ 21,400.00	\$ 41,880.00
3	\$ 38,400.00	\$ 40,120.00	\$ 78,520.00
4	\$ 76,795.00	\$ 80,245.00	\$ 157,040.00
6	\$153,595.00	\$160,485.00	\$ 314,080.00
8	\$230,390.00	\$240,730.00	\$ 471,120.00
10	\$383,985.00	\$401,215.00	\$ 785,200.00
12	\$511,980.00	\$534,950.00	\$1,046,930.00

**Note.** Fees for residential service shall be calculated per metered dwelling unit. Multifamily apartment buildings shall be calculated per metered dwelling unit if apartments are individually metered. Service fees shall be calculated based upon the number of connections to the water main distribution line and/or wastewater collection line. When a separate service connection for irrigation is made to the main water distribution line, an additional fee for this metered service shall be charged.

Tap & Service Lateral Connection Charges		
Water	Wastewater	Total
\$1,990.00	\$1,940.00	\$3,930.00
\$50 per foot greater than 15 ft	\$65 per foot greater than 15 ft	<b>Note.</b> Service laterals installed to maximum of 15 feet at above charges.

Main Line Extension Charges		
Water	Wastewater	
\$96.00 per foot	\$95.00 per foot	

**Note.** (1) Service laterals installed to maximum of 15 feet. (2) Depth of open cut to maximum of 5 feet. (3) Water service lateral connection to maximum 1-inch meter size. (4) Wastewater service lateral connection to maximum of 4-inch. (5) Main water distribution line and wastewater collection line each to a maximum of 8-inch. (6) Asphalt cut and patch is included. (7) Assumes no rock or ledge is encountered. (8) Work is performed on low traffic volume residential streets, not main/arterial collector streets or intersections. (9) Water and wastewater main extensions are performed in conjunction with tap & service lateral connection work. (10) A contracting charge of 20% for water and 16% for wastewater of the estimated value of the work or \$1,000.00 each, whichever is greater, shall apply when the Town performs some or all of its work by contract. The customer may be required to make a down payment when work is to be performed by contract. An administrative service charge of \$125.00, plus any actual costs incurred, will be assessed by the Town, if the customer elects to perform the work with its own contractor or not at all, after the Town obtains pricing from a contractor. Also, an administrative service charge of \$125.00, plus any additional costs incurred, will be assessed when a customer requests return of fees and charges paid to the Town.

If conditions differ from above items (1) through (9), then additional charges shall apply.

Inspection Charges		
Water	Wastewater	Residential Dwelling Unit
\$120.00	\$125.00	

(1) Above charges shall be calculated per residential dwelling unit for customer connections to the Town system. Additional charges shall apply if an excessive number of re-inspections are required, \$70 for water and \$75 for wastewater.

Water	Wastewater	Subdivision
\$ 485.00	\$ 505.00	Up to 10 dwelling units.
\$1,065.00	\$1,110.00	Up to 20 dwelling units.
\$2,035.00	\$2,120.00	20 or more units

(1) Above charges apply for inspection of water distribution lines, wastewater collection lines, and all appurtenances. Additional charges shall apply if an excessive number of re-inspections are required, \$85 for water and \$90 for wastewater.

Water	Wastewater	Commercial & Industrial
\$400.00	\$410.00	Commercial
\$925.00	\$960.00	Commercial Apartment Complex, Multi-Building
\$795.00	\$825.00	Industrial

### Water Meter Setting Fees

Meter Size, in.	
5/8	\$310.00
¾	\$380.00
1	\$450.00
Meter size larger than 1-inch	<i>Determined and priced on a case by case basis.</i>

## PRINCIPAL WATER AND WASTEWATER CUSTOMERS

FROM FY2020 FINANCIAL STATEMENTS - TABLE 6

Customer	Rank	% of Revenue
Precision Fabrics Group, Inc.	1	5.44 %
Aramark	2	4.28 %
The Berkshire	3	2.03 %
Roanoke County Schools	4	1.69 %
Blue Ridge Manor Apartments	5	1.44 %
Colonial Downs	6	0.90 %
RGM Properties	7	0.77 %
Nichols Car Wash	8	0.74 %
Richard Dickerson/RL Mansard Sq.	9	0.61 %
F&W Management	10	0.60 %

# NOTICE OF PUBLIC HEARING FOR PROPOSED REAL PROPERTY TAX INCREASE

The Town of Vinton proposes to increase property tax levies.

1. **Assessment Increase:** Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 4.85 percent.
2. **Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$.0666 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The Town of Vinton proposes to adopt a tax rate of \$.07 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$.0034 per \$100, or 4.85 percent. This difference will be known as the "effective tax rate increase." Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.
4. **Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenues, the total budget of the Town of Vinton General Fund will exceed last year's by 4.85 percent.

A public hearing on the increase will be held on Tuesday, April 6, 2021 at 7:00 p.m. or as soon thereafter as the matter may be heard. In light of the ongoing COVID-19 emergency, participation in this public hearing by Council members, staff, and the public will be available through electronic or other alternative means. The public may comment on the proposed tax rates by emailing [sjohnson@vintonva.gov](mailto:sjohnson@vintonva.gov), leaving a message at 540-983-0607 or writing to the Town Clerk, Vinton Municipal Building, 311 S. Pollard Street, Vinton, Virginia 24179. Voice mails, emails and other messages containing comments on the Ordinance will be provided to Council members. The public also may be able to comment during the electronic public hearing. Citizens interested in this option must register in advance by calling the Town Clerk's Office at 540-983-0607 or sending an email to [sjohnson@vintonva.gov](mailto:sjohnson@vintonva.gov) by 12 Noon on Monday, April 5, 2021. The public can observe this meeting through a livestream on the Town's Facebook page at [www.facebook.com/vintonva](http://www.facebook.com/vintonva). Additional information concerning the meeting and the public hearing will be made available on the Town's website at least three days before the meeting date. Persons requiring special assistance to attend and participate at this public hearing should contact the Town Manager's office at (540) 983-0607.

Susan N. Johnson  
Town Clerk

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Please publish in the Messenger on Thursday, March 4, 2021.

Please send invoice and affidavit of publication to:  
Susan N. Johnson  
Town Manager's Office  
Vinton Municipal Building  
311 South Pollard Street  
Vinton, VA 24179  
(540) 983-0607

## ORDINANCE NO. 1031

AT A REGULAR MEETING OF THE VINTON TOWN COUNCIL HELD ON TUESDAY, APRIL 6, 2021, AT 7:00 P.M., BY ELECTRONIC COMMUNICATIONS PURSUANT TO SECTION 15.2-1413, CODE OF VIRGINIA (1950), AS AMENDED, ORDINANCE NO. 1016, AND SECTION 4-0.01(G) OF CHAPTER 1289 OF THE 2020 ACTS OF THE VIRGINIA GENERAL ASSEMBLY

**AN ORDINANCE** to provide for the annual levy on real estate in the Town of Vinton, Virginia.

**WHEREAS**, it is desirable of the Town of Vinton to collect real estate taxes semi-annually by June 5th and December 5th; and

**WHEREAS**, the annual levy is necessary to provide for the daily operation of various municipal departments of the Town of Vinton, and thus avoid creating an emergency.

**NOW THEREFORE, BE IT ORDAINED** by the Council of the Town of Vinton that the tax levy for the calendar year 2021 on all real property and improvements shall be as follows:

**"All Real Estate shall be assessed at 100% of fair market value, local levy of SEVEN CENTS (\$.07) per ONE HUNDRED DOLLARS (\$100.00) of the assessed value for the calendar year 2021."**

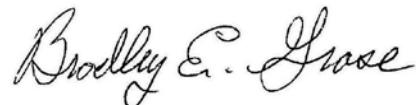
**BE IT FURTHER ORDAINED** that a copy of this Ordinance be immediately forwarded by the Town Clerk to the Commissioner of Revenue for Roanoke County/Town of Vinton, and to the Finance Director/Treasurer of the Town of Vinton.

This Ordinance adopted on motion made by Council Member Stovall, seconded by Council Member Liles, with the following votes recorded:

AYES: Liles, Mullins, Stovall, McCarty, Grose

NAYS: None

APPROVED:



Bradley E. Grose, Mayor

ATTEST:



Susan N. Johnson, CMC, Town Clerk

LEGAL NOTICE  
TOWN OF VINTON, VIRGINIA  
NOTICE OF PUBLIC HEARING

Please be advised that the Vinton Town Council will hold a public hearing at its meeting on Tuesday, April 6, 2021, at 7:00 p.m. or as soon thereafter as the matter may be heard, on the following, to-wit:

TO SET A PERSONAL PROPERTY TAX RATE OF NOT MORE THAN \$1.00  
PER \$100 ASSESSED VALUATION IN THE TOWN OF VINTON.

TO SET A MACHINERY AND TOOLS TAX RATE OF NOT MORE THAN  
\$1.00 PER \$100 ASSESSED VALUATION IN THE TOWN OF VINTON.

In light of the ongoing COVID-19 emergency, participation in this public hearing by Council members, staff, and the public will be available through electronic or other alternative means. The public may comment on the proposed tax rates by emailing [sjohnson@vintonva.gov](mailto:sjohnson@vintonva.gov), leaving a message at 540-983-0607 or writing to the Town Clerk, Vinton Municipal Building, 311 S. Pollard Street, Vinton, Virginia 24179. Voice mails, emails and other messages containing comments on the Ordinance will be provided to Council members. The public also may be able to comment during the electronic public hearing. Citizens interested in this option must register in advance by calling the Town Clerk's Office at 540-983-0607 or sending an email to [sjohnson@vintonva.gov](mailto:sjohnson@vintonva.gov) by 12 Noon on Monday, April 5, 2021. The public can observe this meeting through a livestream on the Town's Facebook page at [www.facebook.com/vintonva](http://www.facebook.com/vintonva). Additional information concerning the meeting and the public hearing will be made available on the Town's website at least three days before the meeting date.

Persons requiring special assistance to attend and participate at this public hearing should contact the Town Manager's office at (540) 983-0607.

Susan N. Johnson  
Town Clerk

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Please publish in the Messenger on Thursday, March 4, 2021.

Please send invoice and affidavit of publication to:  
Susan N. Johnson  
Town Manager's Office  
Vinton Municipal Building  
311 South Pollard Street  
Vinton, VA 24179  
(540) 983-0607

## ORDINANCE NO. 1032

AT A REGULAR MEETING OF THE VINTON TOWN COUNCIL HELD ON TUESDAY, APRIL 6, 2021, AT 7:00 P.M., BY ELECTRONIC COMMUNICATIONS PURSUANT TO SECTION 15.2-1413, CODE OF VIRGINIA (1950), AS AMENDED, ORDINANCE NO. 1016, AND SECTION 4-0.01(G) OF CHAPTER 1289 OF THE 2020 ACTS OF THE VIRGINIA GENERAL ASSEMBLY

**AN ORDINANCE** to provide for the annual levy on all personal property in the Town of Vinton, Virginia, and to provide for the annual levy on the classification of vehicles owned by disabled veterans, pursuant to § 58.1-3506 of the *Code of Virginia* (1950, as amended, and by the adoption of Ordinance No. 594 dated August 17, 1993 by the Vinton Town Council.

**WHEREAS**, it is desirable of the Town of Vinton to collect personal property taxes by May 31, 2021; and

**WHEREAS**, the annual levy is necessary to provide for the daily operation of various municipal departments of the Town of Vinton, and thus avoid creating an emergency.

**NOW THEREFORE, BE IT ORDAINED** by the Council of the Town of Vinton that a tax levy for the calendar year 2021 shall be **one dollar (\$1.00) per one hundred dollars (\$100.00)** of the assessed valuation of all personal property excepting therefrom household furnishings; and

**BE IT FURTHER ORDAINED** by the Council of the Town of Vinton that a tax levy for the calendar year 2021 shall be **fifty percent (50%) or fifty cents (\$.50) per one hundred dollars (\$100.00)** of the assessed valuation of one motor vehicle owned and regularly used by a disabled veteran, subject to certain qualifications; and

**BE IT FURTHER ORDAINED** that a copy of this Ordinance be immediately forwarded by the Town Clerk to the Commissioner of Revenue for Roanoke County/Town of Vinton, and to the Finance Director/Treasurer of the Town of Vinton.

This Ordinance adopted on motion made by Council Member Liles, seconded by Council Member Mullins, with the following votes recorded:

AYES: Liles, Mullins, Stovall, McCarty, Grose

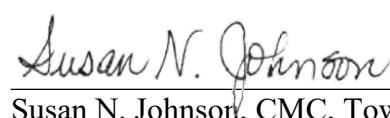
NAYS: None

APPROVED:



Bradley E. Grose, Mayor

ATTEST:

  
\_\_\_\_\_  
Susan N. Johnson, CMC, Town Clerk

**LEGAL NOTICE**  
**TOWN OF VINTON, VIRGINIA**  
**NOTICE OF PUBLIC HEARING**

Please be advised that the Vinton Town Council will hold a public hearing concerning the proposed FY2021-2022 Town of Vinton Budget at its meeting on Tuesday, June 1, 2021, at 7:00 p.m. or as soon thereafter as the matter may be heard. In light of the ongoing COVID-19 emergency, participation in this public hearing by Council members, staff, and the public will be available through electronic or other alternative means. The public may comment on the proposed budget by emailing sjohnson@vintonva.gov, leaving a message at 540-983-0607 or writing to the Town Clerk, Vinton Municipal Building, 311 S. Pollard Street, Vinton, Virginia 24179. Voice mails, emails and other messages containing comments on the budget will be provided to Council members. The public also may be able to comment during the electronic public hearing. Citizens interested in this option must register in advance by calling the Town Clerk's Office at 540-983-0607 or sending an email to sjohnson@vintonva.gov by 12 Noon on Friday, May 28, 2021. The public can observe this meeting through a livestream on the Town's Facebook page at [www.facebook.com/vintonva](http://www.facebook.com/vintonva). Additional information concerning the meeting and the public hearing will be made available on the Town's website at least three days before the meeting date. The proposed budget is as follows:

<b>Revenues</b>	<b>Total All Funds</b>
General Fund	\$8,032,258
Grant Fund	384,800
Utility Fund	4,513,595
Capital Fund	835,000
Stormwater Fund	414,328
<b>Total Revenues</b>	<b>\$14,179,981</b>

**Expenditures**

**General Fund:**

Town Council	\$114,788
Town Manager's Office	149,495
Human Resources	67,436
Legal Services	53,517
Treasurer/Finance Department	332,415
Police Department	2,440,931
Communications Services	450,440
Fire & EMS	2,268
Police/Animal Control	85,326
Public Works Administration	164,639
Maintenance/Highways/Streets/Bridges	920,617
Snow and Ice Removal	32,454
Traffic Signs and Street Light	112,770
Refuse Collection	463,331
Recycling	75,029
Building & Grounds	167,774
Health Department	25,020
Special Programs	155,848
WM Interdepartmental Functions	10,000

War Memorial	246,804
Vinton Veterans Monument	5,000
Swimming Pool/Parks	2,954
Senior Program	93,525
Town Museum	13,586
Planning & Zoning	393,423
Economic Development	20,000
Public Transportation	120,000
Vinton Business Center	2,765
Performance Agreements	104,008
Retiree Insurance	4,800
Travel & Training	0
Debt Service - General Fund	444,131
Transfers	757,164
<b>Total General Fund</b>	<b>\$8,032,258</b>

**Grant Fund:**

VML Risk Management Grant	4,000
GC Greenway PH2B	380,800
<b>Total Grant Fund</b>	<b>\$384,800</b>

**Utility Fund:**

Water & Wastewater Administration	\$530,204
Customer Accounts	366,237
Water System Maintenance	1,062,146
Purchased Water	150,000
Wastewater System Maintenance	941,547
Debt Retirement-Bonds/L.T.D.	1,256,297
Contingency	0
Transfers	207,164
<b>Total Utility Fund</b>	<b>\$4,513,595</b>

**Capital Fund:**

Treasurer/Finance Department	\$200,000
Police Department	100,000
Maintenance/Highways/Streets/Bridges	20,000
Traffic Signs and Street Light	150,000
Town Museum	25,000
Planning & Zoning	50,000
Economic Development	290,000
<b>Total Capital Fund</b>	<b>\$835,000</b>

**Stormwater Fund**

Administration	\$94,772
Street & Road Cleaning	90,412
Operations	190,417
Debt Retirement	38,727
<b>Total Stormwater Fund</b>	<b>\$414,328</b>
<b>Total Combined Expenditures</b>	<b>\$14,179,981</b>

Persons requiring special assistance to attend and participate at this public hearing should contact the Town Manager's office at (540) 983-0607.

Susan N. Johnson, CMC  
Town Clerk

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Please publish as a Display ad in The Vinton Messenger on Thursday, May 20, 2021 and Thursday, May 27, 2021.

Please send invoice and affidavit of publication to:

Susan N. Johnson  
Town Manager's Office  
Vinton Municipal Building  
311 South Pollard Street  
Vinton, VA 24179  
(540) 983-0607

**PROPOSED ORDINANCE NO.**

**AT A REGULAR MEETING OF THE VINTON TOWN COUNCIL HELD ON TUESDAY, JUNE 15, 2021, AT 7:00 P.M., BY ELECTRONIC COMMUNICATIONS PURSUANT TO SECTION 15.2-1413, CODE OF VIRGINIA (1950), AS AMENDED, ORDINANCE NO. 1016, AND SECTION 4-0.01(G) OF CHAPTER 1289 OF THE 2020 ACTS OF THE VIRGINIA GENERAL ASSEMBLY**

**WHEREAS**, the Town Charter requires that a budget be adopted by July 1<sup>st</sup> for the new fiscal year; and

**WHEREAS**, the Council has reviewed the proposed budget and is of the opinion that the Town government can operate for the twelve-month period beginning July 1, 2021 to June 30, 2022, with the revenues and expenditures contained in the attached budget; and

**WHEREAS**, any funds appropriated in this budget to any Town department may be used as participating funds in any Federal Aid Programs for like purposes, with the prior approval of the Town Council.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the Town of Vinton, Virginia, that the budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022 be set forth herein.

**BE IT FURTHER ORDAINED** that this ordinance provides for the daily operation of the department of law and the department of finance, and in an emergency.

**BE IT FURTHER ORDAINED** that this Ordinance takes effect July 1, 2021.

This Ordinance adopted on motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

AYES:

NAYS:

APPROVED:

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Bradley E. Grose, Mayor

ATTEST:

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Susan N. Johnson, CMC, Town Clerk

<b>Revenues</b>	<b>Total All Funds</b>
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### **Expenditures**

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**Town of Vinton, Virginia**  
**General Fund Unassigned Fund Balance Policy**

**Purpose:**

The Town of Vinton establishes its General Fund Unassigned Fund Balance policy to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates.

**Reserve Level:**

The Town Council hereby establishes the following minimum General Fund reserve target:

1. The Town shall strive to maintain a General Fund Unassigned Fund Balance not to fall below two months of budgeted General Fund Revenues, the policy floor, and the Town will target to maintain an Unassigned Fund Balance equal to four months of budgeted General Fund Revenues, the policy target. These funds are set-aside to address potential identified risks:
  - a. Economic Uncertainty – A high percentage of Town Revenues are based on consumer driven spending versus assessed property taxes. Adequate Unassigned Fund Balance will allow the Town to be prepared for rises and falls in the local economy, and will help mitigate the need for tax increases to offset losses.
  - b. Emergency Reserve – Unplanned natural disasters and unforeseeable emergencies can create a difficult situation without appropriate Unassigned Fund Balance or cash reserves to pay unplanned costs. The Town strives to maintain an adequate level of Unassigned Fund Balance to allow quick recovery from an extreme event.
  - c. Working Capital – The Town Revenue sources are lower during the first six months or the year although budgeted expenditures are planned on a more consistent basis. Maintaining an adequate level of Unassigned Fund provides the Town with appropriate reserves for cash flow to keep consistent spending and decrease the occurrence of spending freezes.
2. The appropriate level of General Fund reserves shall be reviewed annually each year during the budget preparation.

### **Use of Reserve Funds:**

*Economic Uncertainty* – Funds reserved under this category shall be used to mitigate annual revenue shortfalls (actual revenues less than projected revenues) due to slowdown in local economic conditions as well as reductions in revenues caused by actions by State/Federal governments. Should any unanticipated reductions in revenues be deemed to be recurring, adjustments will be made in the following budget so as to reflect revised revenue projections.

Any reserve funds expended within this category that result in year-end reserves below the established policy floor level shall be restored in the subsequent budget year. However, if the reserve level falls to below ten percent (10%) of budgeted General Fund Revenues, the Town Council may restore funds over a multi-year period.

*Emergency Reserve* - Funds reserved under this category shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters. Should unforeseen and unavoidable events occur that require expenditure of Town resources beyond those provided for in the annual budget, the Town Manager shall have the authority to approve appropriation of Emergency Reserve Funds. The Town Manager shall then present to the Town Council – no later than its first regularly scheduled meeting – a resolution confirming the nature of the emergency and formally authorizing the appropriation of reserve funds.

*Working Capital* – The Town uses a pooled cash method of accounting, which accounts for funds separately on the General Ledger, but allows cash balances to be combined in banking institutions for ease of use and/or higher interest earnings. The Town Treasurer may use the Unassigned Fund Balance during the year to provide adequate cash flow for expenditure needs during low periods of revenue collection or to account for reimbursable expenditures. If the Unassigned Fund Balance is not adequate to meet anticipated cash flow needs, the Treasurer will work with the impacted Departments to create a plan of action to avoid overspending of available cash reserves.

### **Excess Fund Balance:**

After the end of each fiscal year, the Treasurer's Office/Finance Department will report on the audited year-end budgetary fiscal results. Should actual General Fund revenues exceed expenditures, a year-end operating surplus shall be reported. Any year-end operating surplus which results in the General Fund balance exceeding the policy target level shall be deemed available for allocation for the following, subject to Council approval:

1. Transfer to the Capital Fund for appropriation within the Capital Improvement Program Budget and/or Deferred Maintenance Program for non-recurring needs or establishing a balance for future Capital Projects.

2. Re-evaluate items from the subsequent year's operating budget that were not funded because of concern of budget shortfalls and provide for one-time, non-recurring needs.

It is the intent of the Town Council to limit use of fund balances in the General Fund to address unanticipated one-time needs. Fund Balances shall not be applied to recurring annual operating expenditures.



## Town of Vinton

311 S. Pollard Street  
Vinton, VA 24179  
Phone (540) 983-0608  
Fax (540) 985-3105

Anne W. Cantrell, CPA  
Treasurer/Finance Director

### ADMINISTRATIVE MEMORANDUM

TO: Leadership Team

FROM: Anne Cantrell, Finance Director/Treasurer *AWC*

DATE: April 5, 2018

SUBJECT: Grant Policy and Procedures

Grant funds from state, federal, or other agencies and organizations are an important revenue source that can aid the Town in providing quality services to citizens and customers while keeping our taxes as low as possible. The growing increase in the number of grants awarded to the Town has necessitated a higher level of coordination to ensure that grant funds are being used to the greatest benefit of the Town. Departments are urged to solicit grants, especially to help further the desires of Town Council's Strategic Plan.

In order to assist the Department with appropriate tracking of grant expenditures and revenue, the Finance Department will create a Grant Fund that will be separate from the other Funds for internal reporting.

**RESPONSIBILITY:** The department will need to send copies of all files to the Finance Department. The Finance Department will maintain files for all grants to provide central back-up of documentation and to provide management reporting. The grant file and compliance will be maintained by the department seeking the grant, and must be retained in accordance with Library of Virginia retention standards. The department will be responsible for grant compliance. The Finance Department will review expenditures during normal processes and alert the department of any detected non-compliance. Staff in the Finance Department will assist the departments in year-end grant deferrals and accruals, as well as questions from the Independent Auditors.

**GRANT PROCEDURES:** The Department is required to have approval from the Town Council for a grant award acceptance. If this is a recurring grant, the Department will need to notify the Finance Department to include in the budget process in following years. For all grants that cover a multi-year period, the Finance Department will need to be included in the drafting of the resolution to Council to add language that allows the Finance Director to move budget funding between fiscal years. The Finance Department will create or assign a general ledger code to the grant for tracking purposes. Once received, the Department will give copies to the Finance Department of all grant documents. The

Department will submit application for reimbursements to the Finance Office for review, and any subsequent changes in the reimbursement will be sent to Finance Department. The Finance Department will assist the Department in final close-out of the grant for all Financial Reporting required.

**YEAR-END PROCEDURES:** The Department should reconcile July Expenditures in a timely manner to insure that all goods and services received prior to June 30<sup>th</sup> are posted in the correct fiscal year. Due to audit timing, there is a limited window that this can be accomplished.

RESOLUTION NO. 2232

AT A REGULAR MEETING OF THE VINTON TOWN COUNCIL HELD ON TUESDAY, FEBRUARY 6, 2018 AT 7:00 PM IN THE COUNCIL CHAMBERS OF THE VINTON MUNICIPAL BUILDING, 311 SOUTH POLLARD STREET, VINTON, VIRGINIA

WHEREAS, the Finance Committee of the Vinton Town Council has reviewed the Intradepartmental and Interdepartmental Transfer Policy adopted by Council on July 18, 2017 by Resolution No. 2207 and has recommended changes to said Policy; and

WHEREAS, the Vinton Town Council was briefed on the proposed changes to said Policy at its meeting on January 16, 2018; and

WHEREAS, it is the intent of Council that this new Policy supersede and replace any previous version.

**NOW THEREFORE, BE IT RESOLVED** that the Vinton Town Council does hereby approve the following:

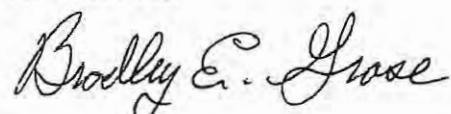
1. The Town Manager is authorized to approve all intradepartmental transfers in an amount not to exceed \$10,000 per occurrence; and
2. The Town Manager is authorized to approve interdepartmental transfers in an amount not to exceed \$10,000 per occurrence with approval from the Finance Committee; and
3. All intradepartmental and interdepartmental transfers that exceed \$10,000 per occurrence must be presented and approved by Council; and
4. This policy will be reviewed by the Finance Committee on a fiscal year basis and with any changes to management; and
5. This Policy will become effective immediately and supersedes and replaces any previous version.

This Resolution adopted on motion made by Vice Mayor Hare, seconded by Council Member Liles with the following votes recorded:

AYES: Liles, McCarty, Scheid, Hare, Grose

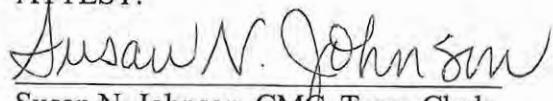
NAYS: None

APPROVED:



Bradley E. Grose, Mayor

ATTEST:



Susan N. Johnson, CMC, Town Clerk

# **TOWN OF VINTON**

## **PURCHASING POLICY & PROCEDURES**

This policy is adopted to guide the Town of Vinton in obtaining high quality goods and services at reasonable cost, in conducting all procurement procedures in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety. The Town of Vinton provides an equal competitive opportunity to all vendors by promoting competitive bidding and/or negotiation, while establishing and maintaining trust, confidence, and cooperation with all vendors. The statutes governing the procurement of goods and services by government entities is contained in the Virginia Public Procurement Act (VPPA).

### **1. SMALL PURCHASES**

- a. Purchases of \$5,000 or less. This level of purchase is delegated to the using department head or designee(s) without obtaining quotations or keeping records for procurement purposes. Purchases less than \$5,000 up to the limit on the cardholder's account may be accomplished through the use of a Town Credit Card. Users are encouraged to compare pricing and utilize previous research when purchasing at this level.
- b. Purchases between \$5,000.01 and \$20,000. This level of purchase shall be made on the open market on the basis of terms most financially advantageous to the Town. It shall be accomplished through the use of at least two attempted telephone, written, catalog or electronic quotations. The using department should obtain these quotations and forward to the Purchasing Agent or Designee for review and purchase order issuance.
- c. Purchases between \$20,000.01 and \$50,000.00. This level of purchase shall be made on the open market on the basis of terms most financially advantageous to the Town. It shall be accomplished through the use of at least three attempted written or electronic quotations. The using department should obtain these quotations and forward them to Purchasing Agent or Designee for review and purchase order issuance.
- d. Purchases between \$50,000.01 and \$100,000. This level of purchase shall be made on the open market on the basis of terms most financially advantageous to the Town. It shall be accomplished through the use of at least four written or electronic quotations. The Purchasing Agent or Designee shall obtain these quotations.

### **2. LARGE PURCHASES**

Large purchases are defined as any purchase whereby supplies, goods, construction and services are estimated to cost \$100,000.00 and above and professional services over \$30,000. This level of purchase requires that a formal Invitation for Bid or Request for Proposal be issued. This shall be accomplished by soliciting interested bidders and those vendors on the Town's bid list. A legal ad shall also be published in the local newspaper and/or posted on a bulletin board assessable to the general public.

**Notation:** The Invitation for Bid and Request for Proposal are two distinctly different methods of procurement. In general, an Invitation for Bid is the most common and contains specifications, a public bid opening, posted bid tabulations, and a firm price offer from a vendor which may not be changed (unless the price is over the town's budgeted amount). The Request for Proposal differs in that it is a negotiated procurement. Offers are opened in private with no information regarding contents and prices being released until after the negotiation process.

### **3. PROFESSIONAL SERVICES**

Professional Services between \$10,000.01 and \$30,000. This level of purchase shall be made on the open market and shall be accomplished through the use of at least three attempted written or electronic quotations with emphasis on qualifications, experience, suitability and timeliness. *Cost shall not be the sole determining factor.* The Purchasing Agent or Designee will obtain these quotations.

### **4. EXCEPTIONAL PROCUREMENT POLICY**

#### **a. Purpose**

This guideline establishes the policies and procedures concerning the purchase of items or services that are exempt from the requirements of applicable policies covering small, intermediate, or large purchases.

#### **b. Responsibility**

Specific responsibility is assigned to the Town Manager and/or designee to review purchases made under the provisions outlined in this policy for compliance with these regulations and to all department heads for seeking to avoid using provisions of this policy that limit competition.

#### **c. Policy**

Normal purchasing policies shall be suspended for purchases made under the following provisions:

- (1) Sole Source - when determined in writing by the individual responsible for procurement of an item or service that there exists only one source capable of providing an item or service as specified or of equal quality, the Town Manager or designee may issue a request for purchase order. The individual or department head making this request shall explain in writing the basis for determination of why this vendor is considered the sole source. The Town Manager or designee may require the department head to lessen the specifications in order to pre-qualify additional vendors and seek competitive bids. The designation of a vendor as sole source is applicable to a single P.O. and permission for future sole source purchases will be considered on a case-by-case basis. If sole source designation is assigned, this fact is denoted on the request for P.O. and all other documents related

to the purchase. All other requirement of purchasing policies applicable to the value of the purchase shall remain in effect.

(2) Emergency Purchase - in cases of emergency, contracts may be entered into or purchases made without competitive bidding or competitive negotiations. However, this provision should be avoided if at all possible and practical under the circumstances. A formal, written documentation of the basis for the emergency and the reasons for selection of the particular vendor or contractor shall be made available to the Town Manager as soon as possible. He/she shall then issue a written notice that the purchase or contract was awarded on an emergency basis, identifying that which was procured, and the date of the procurement or award of contract. This notice shall be posted in a public place within the Vinton Municipal Building prior to actually making the purchase or awarding the contract for service, if possible, or as soon as practical thereafter.

This purchase will be placed on a request for P.O. and will be signed by the Town Manager and forwarded to the Finance Department as quickly as possible for processing. In the event the Town Manager is unavailable to make a determination of emergency purchases, his/her designee may be empowered to make such decision. All other requirements of purchasing policies applicable to the value of the purchase shall remain in effect.

(3) State Contract - items purchased off contracts negotiated by the Virginia Department of General Services will not require any competitive bids. However, should a similar item of equal quality and at less cost be obtained from another vendor, the regular purchasing policies will still be effective, with the state contract price shown on quotation forms as a comparative bid. If the state contract is used, notation of such and contract number should be made on the request for P.O. and forwarded to the approving authority for further processing according to the policy applicable to the value of the purchase. The Finance Department should denote the state contract number on the P.O. when processing. All other requirements of purchasing policies applicable to the value of the purchase shall remain in effect.

(4) Cooperative Procurement - items or services purchased in conjunction with another public body or agency for the purpose of combining requirements to increase efficiency or reduce administrative expense on projects or services participated jointly with the Town of Vinton. A public body may also purchase from another public body's contract even if it did not participate in the request for proposal or invitation to bid, if the request for proposal or invitation to bid specified that the procurement was being conducted on behalf of other public bodies, except for instances stated in Sec. 2.2-4304 of the Virginia State Code. When entering into such an agreement, it shall be determined by the Town Council of the Town of Vinton which locality will be responsible for purchasing and/or contracting of services and the subsequent use of procurement policies of such lead locality. If another locality is deemed to be the lead agency, any invoices

presented to the Town for reimbursement will be noted as such on the invoice and appropriate purchasing documents. If the Town of Vinton is the lead agency, all procurement policies of the Town applicable to the amount of the invoice will apply.

- (5) Repetitive Operating Services - for services of recurring operations of the government of the Town of Vinton and which generally is available from a sole source and routine in nature. Examples include utilities such as power, natural gas, and telephone. While no P.O. is needed, the authorizing department head must approve the invoice, but only after reviewing for accuracy and discounting for expenses due from employees, such as long-distance personal telephone calls. Exempted items or services will only be charged to object codes identified for repetitive services or utilities (i.e. object codes #510, electricity; 521, telephone; other utilities, all object codes dealing with salaries or fringe benefits of Town employees, etc.).
- (6) Contractual Items - items may be bid competitively on a recurring basis for goods or services deemed most cost effective to do such. Examples may include gasoline for Town vehicles, chemicals, asphalt, concrete, salt for snow removal, maintenance service agreements, communication equipment, contracted services provided by Roanoke County or other government, and other goods and services fiscally feasible to procure on a contractual basis to guarantee long term costs. Contractual items must meet all purchasing requirements applicable to the aggregate costs of the term of the contract, including competitive bidding, but does not require a request for P.O. or actual P.O. One (1) copy each of any contract for goods or services must be forwarded to the Town Manager's office and to the Finance Director/Treasurer to be filed for audit purposes. Any invoices for these goods or services must be clearly marked "Contract Purchase" and approved by the appropriate department head prior to processing.
- (7) Open-End Purchase Orders - can be issued and approved by the Town Manager, upon request by the department head, for a "not to exceed amount". An open-end purchase order must be approved by the Town Manager, regardless of the amount requested. The P.O. must also state a "not valid after" date to ensure closure on the document. Open-end purchase orders can be used by the Town when unknown items at unknown costs will need to be purchased from a single vendor. Credit cards purchases will be made only upon issuance of an open-end purchase order requested by the proper authority, based upon the dollar value anticipated. The P.O. Request should clearly state in general terms the type of items anticipated to be purchased. Open-end purchases should only be used in situations where due to the volume of items to be purchased and the uncertainty of exact items needed, informal bidding is not practical or efficient. Open end purchasing may also be used when purchasing specific items at public auction when authorized to do so by Town Council through legal resolution.

d. Procedure

All applicable purchasing policies of the Town of Vinton (unless otherwise noted) should be followed with the variations cited per exception. The Town Manager should be consulted if ambiguities are present, with the decision of the Town Manager on interpretation of this Exception Procurement Policy being final.

Adopted by Vinton Town Council on September 1, 2020, by Resolution No. 2375

# **Town of Vinton, Virginia**

## **Statement of Investment Policy**

### **Purpose**

The purpose of this policy is to set forth the investment and operational policies for the management of the public funds of the Town of Vinton, Virginia (“ the Town”). These policies have been adopted by, and can be changed only by, a majority vote of the Town Council of the Town of Vinton, Virginia.

These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

### **Scope of the Investment Policy**

This investment policy is a comprehensive one that governs the overall administration and investment management of those funds held in the Town’s investment portfolio. This policy shall apply to such funds from the time of receipt until the time the funds ultimately leave the Town’s accounts. These funds include, but are not limited to all general operating funds, enterprise funds, debt service funds, capital improvement funds, and all float (the “Town Portfolio”). The monies of individual funds may be commingled for investment purposes. The guidance set forth herein is to be strictly followed by all those responsible for any aspect of the management or administration of these funds.

### **Investment Objectives**

The Town’s Portfolio shall be managed to accomplish the following hierarchy of objectives:

1 - Preservation of Principal – The single most important objective of the Town’s investment program is the preservation of principal of those funds within the portfolio.

2 - Maintenance of Liquidity – The portfolio shall be managed in such a manner that assures that funds are available as needed to meet those immediate and/or future operating requirements of the Town, including but not limited to payroll, accounts payable, capital projects, debt service and other payments.

3 - Maximize Return – The portfolio shall be managed in such a fashion as to maximize the return on investments within the context and parameters set forth by objectives one (1) and two (2) above.

## **Delegation of Authority**

The Town Treasurer is an appointed official provided by the Town Charter who is charged with collecting, safeguarding and disbursing the Town's funds. Therefore the Town Treasurer shall have responsibility for the operation of the investment program. The Town Treasurer shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreement agreements and banking services contracts. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Town Treasurer. The Town may employ an Investment Manager to assist in managing some or the Town's entire Portfolio. Such Investment Manager must be registered under the Investment Advisers Act of 1940 or exempt from registration.

## **Investment Committee**

The Town shall have an Investment Committee to serve in an advisory capacity. The committee shall be comprised of the Town Treasurer, Town Manager, Assistant Town Manager and Council Members serving on the Finance Committee. The Town Treasurer shall be the chairperson of the Investment Committee. The Committee may establish its own rules of procedure, and may retain the services of an investment advisor, registered under the Investment Advisers Act of 1940 or exempt from registration, to assist it in performing its duties.

The Investment Committee will be charged with the following responsibilities:

1. To review the investment policy annually and update the investment policy when deemed necessary;
2. Monitor the investment transactions to insure that proper controls are in place to ensure the integrity and security of the Town's Portfolio;
3. Assure that the Town is in compliance with current state laws and the Town's written investment policies.
4. Meet periodically to deliberate such topics as economic outlook, portfolio diversification and maturity structure, cash flow forecasts, potential risks and target rate of return on the investment portfolio.

## **Standard of Prudence**

The standard of prudence to be applied to the investment of the Town's Portfolio shall be the "Prudent Investor" rule that states:

*"Investments shall be made with judgment and care, under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the*

*management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”*

The Town Treasurer and other town employees and officials involved in the investment process acting in accordance with the Code of Virginia, this policy and any other written procedures pertaining to the administration and management of the Town’s Portfolio and who exercise the proper due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided that any negative deviations are reported in a timely fashion to the Town’s Investment Committee and that reasonable and prudent action is taken to control and prevent any further adverse developments. Furthermore, in accordance with Section 2.2-4410 et seq. of the Code of Virginia, the Treasurer shall not be liable for loss of public money due to the default, failure or insolvency of a depository.

## **Ethics and Conflicts of Interest**

The State and Local Government Conflict of Interests Act governs officers and employees, including those involved in the Town’s investment process. Specifically, Code of Virginia Section 2.2-3103 (5) and (6) of the Act provide that no officer or employee shall:

1. accept any money, loan, gift, favor, service, or business or professional opportunity that reasonably tends to influence him in the performance of his official duties; or
2. Accept a business or professional opportunity when he knows there is a reasonable likelihood that the opportunity is being afforded to influence him in the performance of his official duties.

To ensure that personal investment or business transactions do not violate these provisions or any other provision of the State and Local Government Conflict of Interests Act, officers and employees must (i) familiarize themselves with his Act and (ii) carefully scrutinize how their personal interests may affect or be affected by the transactions that are part of the Town’s investment process.

## **Authorized Investments**

In accordance with Sections 2.2-4501 through 2.2-4510 of the Code of Virginia and other applicable law, including regulations promulgated by the Treasury Board of Virginia, the Town shall be permitted to invest in any of the following securities.

A) **U. S. Government Obligations.** The following securities issued by the United States Government or its Agencies:

1. Stocks, bonds, treasury notes and other evidences of indebtedness of the United States, including:

- a. the guaranteed portion of any loan guaranteed by the Small Business Administration,
  - b. any agency of the Untied States government, and
  - c. those unconditionally guaranteed as to the payment of principal and interest by the United States.
2. Bonds of the District of Columbia;
3. Bonds and notes of the Federal National Mortgage Association and the Federal Home Loan Banks;
4. Bonds, debentures or other similar obligations of the federal land banks, federal intermediate credit banks, or banks of cooperatives, issued pursuant to acts of Congress; and
5. Obligations issued by the United States Postal Service when principal and interest thereon are guaranteed by the government of the United States.

U.S. Government obligations shall be limited to a maximum maturity of five (5) years at the time of purchase.

B) **Repurchase Agreements.** Contracts for the present purchase and subsequent resale at a specified time in the future of specific securities at specified prices at a price differential representing the interest income to be earned by the Town. Such contracts shall be invested in only if the following conditions are met:

1. the repurchase agreement has a term to maturity of no greater than ninety (90) days;
2. the contract is fully secured by deliverable U.S. Government Obligations as described in (A) above (without limit to maturity), having a market value at all times of at least one hundred two percent (102%) of the amount of the contract;
3. a master repurchase agreement or specific written, repurchase agreement governs the transaction;
4. the securities are held free and clear of any lien by an independent third party custodian acting solely as agent for the Town, provided such third party is not the seller under the repurchase agreement and is a qualified public depository as defined in Section 2.2-4400 et seq. of the Code of Virginia;
5. a perfected first security interest under the Uniform Commercial Code in accordance with book entry procedures prescribed at 31 C.F.R. 306.1 et seq. in such securities is created for the benefit of the Town;
6. for repurchase agreements with terms to maturity of greater than one (1) day, the Town will value the collateral securities continuously and require that if additional collateral is required then that collateral must be delivered within one business day (if a collateral deficiency is not corrected within this time frame, the collateral securities will be liquidated.);

7. the counterparty is a :
  - a. primary government securities dealers who report daily to the Federal Reserve Bank of New York, or
  - b. a bank, savings and loan association or diversified securities broker-dealer having \$5 billion in assets and \$500 million in capital and subject to regulation of capital standards by any state or federal regulatory agency; and
8. the counterparty meets the following criteria:
  - a. has a short-term debt rating of "A-1" or higher from Standard & Poor's;
  - b. has a long term debt rating of at least "AA" by Standard & Poor's or "Aa" by Mood's Investor's Services,
  - c. has been in operation for at least 5 years, and
  - d. Is reputable among market participants.

C) **Commercial Paper.** Unsecured short-term debt of U.S. corporations may be purchased if the following conditions are met:

1. the maturity is no greater than two hundred-seventy days (270) days;
2. no more than thirty-five (35%) of the total funds available for investment (based on book value on the date of acquisition) may be invested in commercial paper;
3. the amount invested in any single issuing corporation will not exceed five percent (5%) of the total funds available for investment (based on book value on the date of acquisition);
4. the issuing corporation, or its guarantor, has a net worth of at least \$50 million;
5. the net income of the issuing corporation, or its guarantor, has averaged \$3 million per year for the previous five years; and
6. the issuing corporation, or its guarantor, has a short-term debt rating of no less than "A-1" (or its equivalent" by at least two of the following Moody's Investors Service, Standard & Poor's and Fitch Investor's Service.

D) **Bankers' Acceptances.** Issued by a domestic bank or a federally chartered domestic office of a foreign bank, which are eligible for purchase by the Federal Reserve System may be purchased if the following conditions are met:

1. the maturity is no greater than two hundred-seventy days (270) days;
2. the short-term paper of which is rated not lower than P-1 by Moody's Investors Services and A-1 Standard & Poor's Corporation; and
3. The amount invested in any single bank will not exceed five percent (5%) of the total funds available for investment (based on book value on the date of acquisition).

E) **Corporate Notes.** Issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the Untied States which meet the following requirements:

1. the maturity is no greater than fire (5) years at the time of purchase;
2. has a minimum “Aa” long term debt rating by Moody’s Investors Service and a minimum “AA: long term debt rating by Standard & Poor’s; and
3. The amount invested in any single issuing corporation will not exceed five percent (5%) of the total funds available for investment (based on book value on the date of acquisition).

F) **Municipal Obligations.** Bonds, notes and other evidences of indebtedness of the Commonwealth of Virginia, or of any county, City, town, district, authority or public body of the Commonwealth of Virginia upon which there is no default that meet the following criteria;

1. Have a final maturity on the date of investment not to exceed five (5) years.
2. Rated in either of the two highest rating categories by a nationally recognized rating agency.

G) **Negotiable Certificates of Deposit and Bank Deposit Notes** of domestic banks and domestic offices of foreign banks with:

1. a rating of at least “A-1” by Standard & Poor’s and “P-1” by Moody’s Investor Service, Inc., for maturities of one year or less;
2. and a rating of at least “AA” by Standard & Poor’s and “Aa” by Moody’s Investor Service for maturities over one year and not exceeding five years.

H) **State Pool.** The pooled investment fund (known as the Virginia Local Government Investment Pool) as provided for in Section 2.2-4600 et seq. of the Code of Virginia.

I) **VACo/VML Virginia Investment Pool.** A pooled investment program that local governments and other political subdivisions use to invest assets they expect to hold for one year or longer. Assets of governmental participants are invested in high-quality corporate and government securities with average duration of between 1 to 2 years. VIP has a higher expected rate of return compared to traditional money market funds by investing in slightly longer-term securities as authorized under the Virginia Investment of Public Funds Act. Local governments typically utilize both vehicles:

1. A money market fund with overnight liquidity for operating expenses, and

2. VIP for funds requiring less liquidity that can be invested for one year or longer.

VIP's approach provides governmental entities the opportunity to access a professional investment manager while sharing expenses. Investment decisions are guided by a top-notch fund manager with access to extensive research capabilities. The program offers semi-monthly liquidity, which enables participants to access their funds on short notice in order to respond to unexpected events.

J) **Registered Investment Companies (Mutual Funds.)** Shares in open-end investment funds provided such funds are registered under the Federal Investment Company Act of 1940, invest exclusively in the securities specifically permitted under this investment policy, and which are similarly diversified, provided that the fund is rated "AAm" or "AAm-G" or better by Standard & Poor's Corporation, or equivalent by other rating agencies. The fund must also be properly registered for sale under the Securities Act (Section 13.1-501 et seq.) of the Code of Virginia.

## **Bank Deposits**

Certificates of deposit and other evidences of deposit in any national banking association, Federal Savings and Loan Association or Federal Savings Bank located in Virginia and any bank, trust company or savings institutions organized under Virginia law are permitted by Section 2.2-4401 et seq. of the Code of Virginia. The Town will maintain bank deposits meet the following requirements:

1. the maturity is greater than one (1) year at the time of purchase;
2. certificates of deposit will be placed directly with depository institutions (no third parties or money brokers will be used);
3. deposits will be secured in accordance with the Virginia Security for Public Deposits Act, (Section 2.2-4400 et se.) of the Code of Virginia that requires:
  - a. collateralization on all deposits of Town funds in excess of the amount protected by federal deposit insurance, and
  - b. Collateralization with (i) U.S. Government obligations and securities unconditionally guaranteed as to the payment of principal and interest by the United States, or any Agency thereof, or (ii) municipal bonds of the Commonwealth of Virginia or any political subdivision of the Commonwealth of Virginia that meets the minimum criteria established in this Policy for direct investment.

## Portfolio Diversification

The Town's Portfolio shall be diversified by security type and institution. The maximum percentage of the portfolio (book value at the date of acquisition) permitted in each eligible security is as follows:

U.S. Government Obligations	100%	Maximum
Registered Money Market Mutual Funds	100%	Maximum
State of Virginia LGIP	75%	Maximum
VACo/VML Virginia Investment Pool	75%	Maximum
Repurchase Agreements	50%	Maximum
Bankers' Acceptances	40%	Maximum
Commercial Paper	35%	Maximum
Negotiable Certificates of Deposit/Bank Notes	20%	Maximum
Municipal Obligations	20%	Maximum
Corporate Notes	15%	Maximum
Bank Deposits	25%	Maximum

The combined amount of bankers' acceptances, commercial paper, negotiable certificates of deposit/bank notes and corporate notes shall not exceed fifty (50%) of the total book value of the portfolio at the date of acquisition.

The Town's Portfolio will be further diversified to limit the exposure to any one issuer. No more than 5% of the Town's Portfolio will be invested in the securities of any single issuer with the following exceptions:

U.S. Treasury	100%	Maximum
Each Federal Agency	35%	Maximum
Each Repurchase Agreement Counterparty	25%	Maximum

## Maximum Maturity

Maintenance of adequate liquidity to meet the cash flow needs of the Town is essential. Accordingly, the portfolio will be structured in a manner that ensures sufficient cash is available to meet anticipated liquidity needs. Selection of investment maturities must be consistent with the cash requirements of the Town in order to avoid the forced sale of securities prior to maturity.

**Operating Funds.** The Town's operating funds will be invested in permitted investments with a stated maturity of no more than 2 years from the date of purchase. To control interest rate risk, the average maturity of the portfolio will not exceed 1 year.

**Bond Proceeds.** Proceeds from the sale of bonds will be invested in compliance with the specific requirements of the bond covenants without further restrictions as to the maximum term to maturity of securities purchased. These proceeds are generally held by

the Bond Trustee. However, in no case will bond proceeds be invested in securities with a term to maturity that exceeds the expected disbursement date of those funds.

**Reserve Funds and other funds** with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturity of such investment is made to coincide as nearly as practicable with expected use of funds.

## **Prohibited Investments and Investment Practices**

The Town is prohibited from:

1. Investment in reverse repurchase agreements;
2. Short sales (selling a specific security before it has been legally purchased);
3. Borrowing funds for the sole purpose of reinvesting the proceeds of such borrowing;
4. Investment in complex derivatives such as range notes, dual index notes, inverse floating rate notes and deleveraged notes, or notes linked to lagging indices or to long-term indices.
5. Investing in any security not specifically permitted by this Policy.

## **Selection, Approval of Brokers, Qualified Financial Institutions**

The Town Treasurer and/or the Town's Investment Manager shall maintain a list of financial institutions and broker/dealers that are approved for investment purposes ("Qualified Institutions"). Only firms meeting the following requirements will be eligible to serve as Qualified Institutions:

1. "primary" dealers and regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule);
2. capital of no less than \$10,000,000;
3. registered as a dealer under the Securities Exchange Act of 1934;
4. member of the National Association of Dealers (NASK);
5. registered to sell securities in Virginia; and
6. The firm and assigned broker have been engaged in the business of effecting transactions in U.S. government and agency obligations for at least five (5) consecutive years.

All brokers, dealers and other financial institutions deemed to be Qualified Institutions shall be provided with current copies of the Town's Investment Policy. A current audited financial statement is required to be on file for each financial institution and broker/dealer with which the Town transacts business.

## **Competitive Selection of Investment Instruments**

It will be the policy of the Town to transact all securities purchase/sales only with Qualified Institutions through a formal and competitive process requiring the solicitation

and evaluation of at least three bids/offers. The Town will accept the offer which (a) the highest rate of return within the maturity required; and (b) optimizes the investment objective of the overall portfolio. When selling a security, the Town will select the bid that generates the highest sale price.

Primary fixed price federal agencies offerings may be purchased from the list of Qualified Institutions without competitive solicitation if it is determined that no agency obligations meeting the Town's requirements are available in the secondary market at a higher yield.

## **Investment of Bond Proceeds**

The Town intends to comply with all applicable sections of the Internal Revenue Code of 1986, Arbitrage Rebate Regulations and bond covenants with regard to the investment of bond proceeds. Accounting records will be maintained in a form and for a period of time sufficient to the document compliance with these regulations.

Sinking fund investments will be limited to those securities authorized by Section 2.2-4500 et seq. of the Code of Virginia.

## **Safekeeping and Custody**

All investment securities purchased by the Town or held as collateral on deposits or investments shall be held by the Town or by a third-party custodial agent who may not otherwise be counterparty to the investment transaction.

All securities in the Town's Portfolio shall be held in the name of the Town and will be free and clear of any lien. Further, all investment transactions will be conducted on a delivery-vs.-payment basis. The custodial agent shall issue a safekeeping receipt to the Town listing the specific instrument, rate, maturity and other pertinent information. On a monthly basis, the custodial agent will also provide reports which list all securities held for the Town, the book value of holdings and the market value as of month-end.

Appropriate Town officials and representatives of the custodial agent responsible for, or in any manner involved with, the safekeeping and custody process of the Town shall be bonded in such a fashion as to protect the Town from losses from malfeasance and misfeasance.

## **Performance Standards**

The investment portfolio shall be designed and managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs of the Town. Short-term funds and other funds that must maintain a high degree of liquidity will be compared to the return on the three-month U. S. Treasury Bill. Medium term investments and other funds that have a

longer-term investment horizon will be compared to an index of U. S. Treasury securities having a similar duration or other appropriate benchmark.

## **Reporting**

The Town Treasurer or Investment Manager shall prepare an investment report not less than monthly for the Investment Committee. This report shall include: (i) a listing of the existing portfolio in terms of investment securities, amortized book value, maturity date, yield-on-cost, market value, credit rating and other features deemed relevant and (ii) a listing of all transactions executed during the month.

The Town Treasurer or Investment Manager shall prepare and submit to the Investment Committee a “Quarterly Investment Report” that summarizes (i) recent market conditions, economic developments and anticipated investment conditions, (ii) the investment strategies employed in the most recent quarter, (iii) a description of all securities held in investment portfolios at month-end, (iv) the total rate of return for the quarter and year-to-date versus appropriate benchmarks, and (v) any areas of policy concern warranting possible revisions to current or planned investment strategies.

The quarterly report will also include a statement that the investment of the Town Portfolio is in compliance with this Policy and any applicable bond resolutions.

Adopted by Resolution No. 2053 by Town Council on February 18, 2014.

## Glossary of Terms and Acronyms

**Accrual** - A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

**Adopted Budget** - The budget for financial operations approved by Town Council and enacted via a budget appropriation ordinance. The Adopted Budget shows approved tax rates and estimates of revenues, expenditures, and transfers. It also indicates departmental goals, objectives, and strategies.

**Annual Report** – the annual report issued by the Town on its financial position and activity for the fiscal year. This report is prepared by an independent firm of certified public accountants in conformity with U.S. generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

**Appropriation** - An authorization made by Town Council which permits the Town administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Assessed Value** - The fair market value placed by the Commissioner of Revenue on personal and real property owned by taxpayers.

**Audit** - A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. The Commonwealth of Virginia requires that an independent certified public accountant conduct an annual financial audit of each municipality.

**Balanced Budget** – A budget in which current revenues equal current expenditures. After expenditures have been pared, budgets may be balanced by adjusting taxes and fees to generate total current revenues, by drawing down fund balances accumulated from prior years, or by short-term borrowing to make up the difference between revenues from taxes and other income and current expenditures. The legal requirement for a balanced budget may be set by the state or the local government.

**Basis of Budgeting and Accounting** – Accounting methods, such as accrual basis and modified accrual basis, used to track revenues received and authorized obligations expensed.

**Bond** – A written promise to pay a sum of money on a particular date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue

bonds. These are used most frequently for construction of large capital projects, such as buildings, utility systems, parks, etc. General obligation bonds require approval through voter referendum for counties in Virginia.

**Budget** - A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures (revenue estimates).

**Budget Calendar** - The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.

**Budget Committee** – the Town's administrative staff who are responsible for providing oversight to the budget development process and for submitting a recommended budget to Town Council.

**Budget Document** - The official written statement prepared by the Town's administrative staff which presents the proposed budget to the Town Council.

**Budget Message** - A general discussion of the proposed budget presented to the Town Council by the Town Manager as a part of or supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations made by the Town Manager.

**Budget Transfer** – A shift of budgeted funds from one expenditure item to another.

**Capital Assets** - Town assets of significant value and having a useful life of several years, also referred to as fixed assets.

**Capital Fund** - accounts for financial resources to be used for the acquisition or construction of major capital purchases.

**Capital Lease** - A lease obligation that has met the criteria to be categorized as a capital lease as opposed to an operating lease under generally accepted accounting principles. Capital leases are common in certain types of financing transactions involving the use of revenue bonds as opposed to general obligation bonds.

**Capital Outlay** – Expenditures to acquire or improve fixed assets that are not necessarily included in the Capital Improvement Program. Examples of capital outlays are furniture, fixtures, machinery, and equipment.

**Capital Projects** - Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CDBG** – Community Development Block Grant - funding received from the U. S. Department of Housing and Urban Development. CDBG primarily benefits low-and moderate-income persons through housing, human services, neighborhood improvements and economic development activities, with a secondary emphasis on the reduction of slums and blight.

**CIP** – Capital Improvement Program – A plan for capital expenditures, to be incurred each year over a fixed period of several future years, which sets forth each capital project, identifies the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

**Contingency Reserve** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Debt** - Any obligations of the Town for the payment of money issued pursuant to the Public Finance Act of Virginia.

**Debt Service** - Payment of interest and repayment of principal on Town debt.

**Delinquent Taxes** – Taxes remaining unpaid on or after the date on which a penalty for non-payment is attached.

**Depreciation** - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence, or (2) the portion of the cost of a capital asset which is charged as an expense during a fiscal period.

**DEQ** - Department of Environmental Quality - protects and enhances Virginia's environment, and promotes the health and well-being of the citizens of the Commonwealth.

**DHCD** – Department of Housing and Community Services - partners with Virginia's communities to develop their economic potential, regulates Virginia's building and fire codes, provides training and certification for building officials, and invests more than \$100 million each year into housing and community development projects throughout the state - the majority of which are designed to help low- to moderate-income citizens.

**Distinguished Budget Presentation Awards Program** – A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents. To receive the award, governments must have prepared a budget that meets program criteria as a document, an operations guide, a financial plan, and a communications device.

**Enterprise Funds** - A type of proprietary fund set up to account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges. Included in this category are the Utility Fund and the Stormwater Fund.

**EMS** – Emergency Medical Services – The Fire and Emergency Medical Services Department provides emergency fire suppression response to incidents involving fires, fire alarms, smoke scares, vehicle accidents and other types of calls where the threat of fire exists. It also provides emergency medical response to incidents involving injury, illness, accidents, and other types of calls where the threat of injury or illness exists.

**EPA** - Environmental Protection Agency – issues policy and guidance documents to assist the public on environmental issues and regulated entities and also helps regulated entities meet federal requirements and holds entities legally accountable for environmental violations.

**Expenditures** - The cost of goods received or services rendered whether payment for such goods and services have been made or not.

**Fiscal Year** - An accounting period extending from July 1 to the following June 30 for the Town of Vinton.

**Fund** - A sum of revenues set aside and allocated to specific categories, such as General and Proprietary to provide funding of day-to-day and administrative operations.

**Fund Balance** – represents the cumulative difference between total financial resources and total appropriated uses. Fund balances are used for one-time (non-operational) expenditures or they are appropriated as “reserves” or “contingency”. In the budget process, financial resources equal total appropriated uses because the creation of reserves or contingencies is budgeted as appropriated uses.

**GAAP** – Generally Accepted Accounting Principles - the standard framework of guidelines for financial accounting, mainly used in the U.S.A. It includes the standards, conventions, and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.

**GASB** – The Governmental Accounting Standards Board – establishes and improves state and local governmental accounting and financial reporting standards which result in practical information for users of financial reports. They also guide and educate the public, including issuers, auditors, and users of those financial reports.

**General Fund** - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Town. The primary sources of revenue for this fund are local taxes and Federal and State grants.

**General Obligation Bonds** - Bonds issued pursuant to Article VII, Section 10 of the Constitution of Virginia and the Public Finance Act secured by the full faith, credit and taxing power of the Town.

**GFOA** – The Government Finance Officers Association (GFOA) – promotes excellence in state and local government financial management. They also provide best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities.

**Goal** - A clear statement of a program's mission, or purpose.

**Governmental Funds** – These funds are typically used to account for most of a government's activities, including those that are tax supported.

**Grant** – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the Federal and State governments for specified purposes.

**Grant Fund** – A component of the General Funds used to track expenditures and revenue of grant funds received from state, federal or other agencies and organizations.

**HMGP** - Hazard Mitigation Grant Program (HMGP) - helps communities implement hazard mitigation measures following a Presidential Major Disaster Declaration in the areas of the state, tribe, or territory requested by the Governor or Tribal Executive. The key purpose of this grant program is to enact mitigation measures that reduce the risk of loss of life and property from future disasters.

**Lease Purchase Agreement** – Contractual agreements that are termed leases, but that in substance are purchase contracts.

**License/Permit** – Document issued to regulate various kinds of businesses or activities within the Town.

**Modified Accrual** - An accounting method in which revenues are recorded when available and measurable and expenditures are recorded when services or goods are received and the liabilities are incurred.

**Objective** - The actual functions or services that a Town program must provide in order to achieve its stated goals.

**Organization** – An operating department, grant or capital project. Also sometimes referred to as a “cost center”.

**Outcomes** – the desired results that will be seen if the Town is successful in providing programs and services that affect the causal factors identified for the priorities.

**Performance Measure** - Specific quantitative measures of services performed or results obtained within a program.

**Program** - A term used to describe a Town department or cost center with distinct objectives and activities.

**Proposed Budget** - The budget proposed by the Town Manager to Town Council for adoption.

**Proprietary Funds** - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the Town include the Enterprise Fund.

**Refunding** - A transaction in which the Town refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded)

bonds.

**Revenue** - A term used to represent income to a specific fund, or an increase in the fund's assets.

**SERCAP** - Southeast Rural Community Assistance Project - supports a diverse group of individuals and communities across the organization's seven state service region and provides training, technical, and financial assistance to address water, wastewater, solid-waste, community development, and housing needs.

**Service Level** – A management tool used to measure past performance and changes in the quantity, quality, and efficiency of services.

**Stormwater Fund** – A fund used to track expenses on stormwater during the year, currently funded by a transfer from the General Fund and Utility Fund.

**Tax Levy** - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

**Tax Rate** - The level at which taxes are levied.

**Utility Fund** – A type of fund used to account for operations of the public water and sewer system financed through user charges and other system revenues.

**VDOT** – Virginia Department of Transportation - is responsible for building, maintaining, and operating the State's roads, bridges and tunnels. And, through the Commonwealth Transportation Board, it also provides funding for airports, seaports, rail and public transportation.

**Working Capital** – liquid assets used to fund day-to-day operations of the government.

**VBAF** - Virginia Brownfields Restoration and Economic Redevelopment Assistance Fund – provides grants or loans to local governments to promote restoration and redevelopment of brownfield sites and to address environmental problems or obstacles to reuse so these sites can be effectively marketed to new economic development prospects.

## **Frequently Used Acronyms and Initialisms**

**BVP** – Bullet Proof Vest Partnership

**CDBG** - Community Development Block Grant

**CIP** – Capital Improvement Program

**COLA** – Cost of Living Adjustment

**COMBAT** – Community Blight Abatement Team

**DCJS** – Department of Criminal Justice Services

**DEQ** - Department of Environmental Quality

**DHCD** – Department of Housing and Community Services

**DMV** – Division of Motor Vehicles

**EMS** – Emergency Medical Service

**EPA** - Environmental Protection Agency

**FOIA** – Freedom of Information Act

**FY** – Fiscal Year

**GAAP** – Generally Accepted Accounting Principles

**GASB** – The Governmental Accounting Standards Board

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information System

**HMGP** - Hazard Mitigation Grant Program (HMGP)

**NFIP** – National Flood Insurance Program

**SNAP** – Supplemental Nutrition Assistance Program

**VABF** – Virginia Brownfields Restoration and Economic Development Assistance Fund

**VDOT** – Virginia Department of Transportation

**VML** – Virginia Municipal League