FY 2023

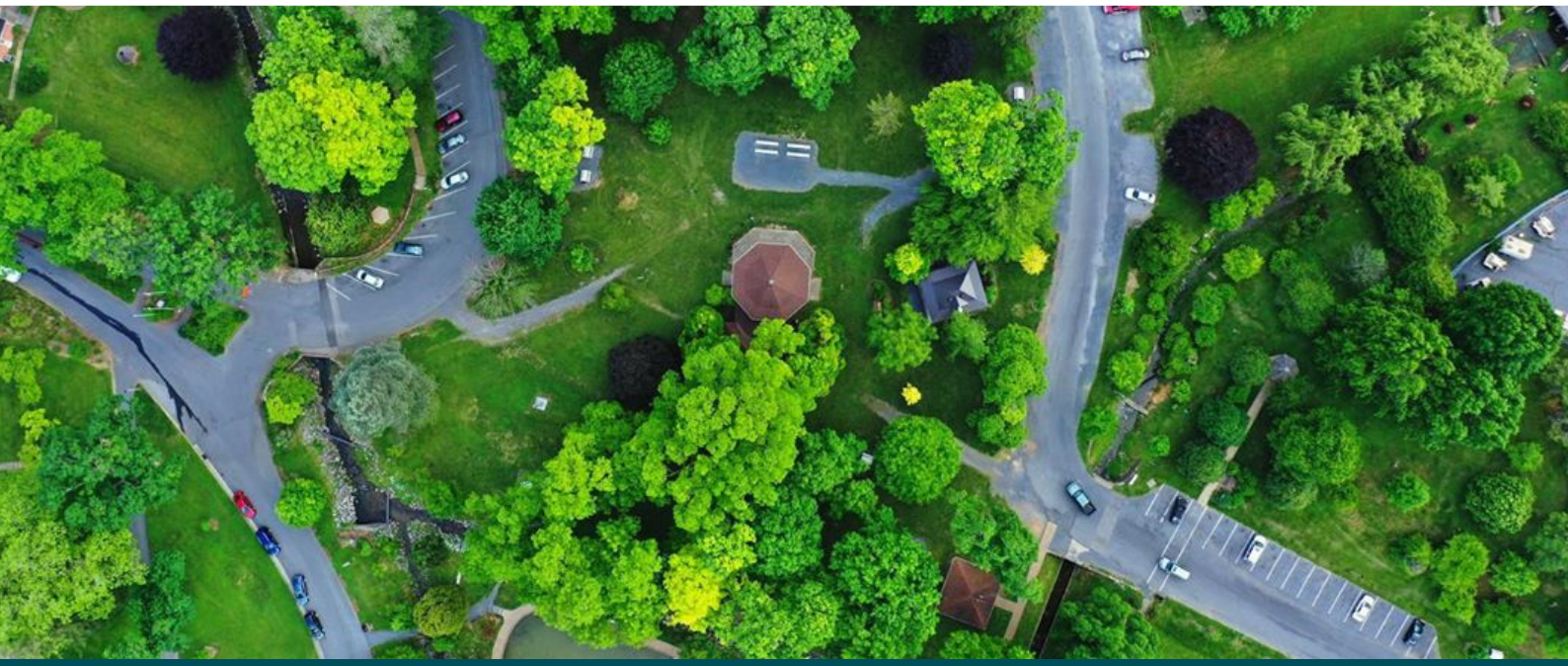
ADOPTED

Operating & Capital Budget

WWW.CI.STAUNTON.VA.US/BUDGET







Home of the council-manager form of government

STAUNTON VIRGINIA



CITY OF STAUNTON, VIRGINIA

FY2023 BUDGET

JULY 1, 2022 - JUNE 30, 2023

ADOPTED BUDGET

APRIL 28, 2022

www.staunton.va.us

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CITY OF STAUNTON, VIRGINIA
FY 2023 BUDGET SCHEDULE
(July 1, 2022 - June 30, 2023)

CITY OF STAUNTON		
	City Budget Schedule	
Budget Call/ Notice	October 8, 2021	
City Manager / School Superintendent /Finance Review	November 17, 2021	
Budget Submission from Departments	December 3, 2021	
Budget Notice to Outside Agencies	December 6, 2021	
Governor's Budget Presentation	December 15, 2021	
City Manager / School Superintendent /Finance Review	December 15, 2021	
Budget Submission Requests from Outside Agencies	January 7, 2022	
Budget Discussions with Departments	December 2021- February 2022	
City Manager / School Superintendent /Finance Review	January 12, 2022	
Presentation of Draft Capital Improvement Plan	January 13, 2022	
City Council and School Board Joint Meeting	January 27, 2022	5:00 PM
City Council Budget Work Session / Public Input	February 2, 2022	5:00 PM
City Manager Review	February 7-14, 2022	
Adoption of the Capital Improvement Plan	February 10, 2022	
City Manager / School Superintendent /Finance Review	February 18, 2022	
City Budget Complete	March 1, 2022	
Budget Presentation to City Council-Worksession	March 24, 2022	5:00 PM
Introduction of Total Budget Ordinance for City and Schools	March 24, 2022	7:30 PM
Advertisement for Proposed Budget Ordinance - Public Hearing	April 6, 2022	
City Council Budget Work session	April 7, 2022	5:00 PM
Budget Work session- School Board/ City Council- School Budget	April 14, 2022	5:00 PM
Budget Public Hearing (all budget ordinances)	April 14, 2022	7:30 PM
City Council Budget Worksession (If nessesary)	April 21, 2022	5:00 PM
City Council Budget Worksession	April 28, 2022	5:00 PM
Adoption of City Budget	April 28, 2022	7:30 PM

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Staunton
Virginia

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
City of Staunton, Virginia

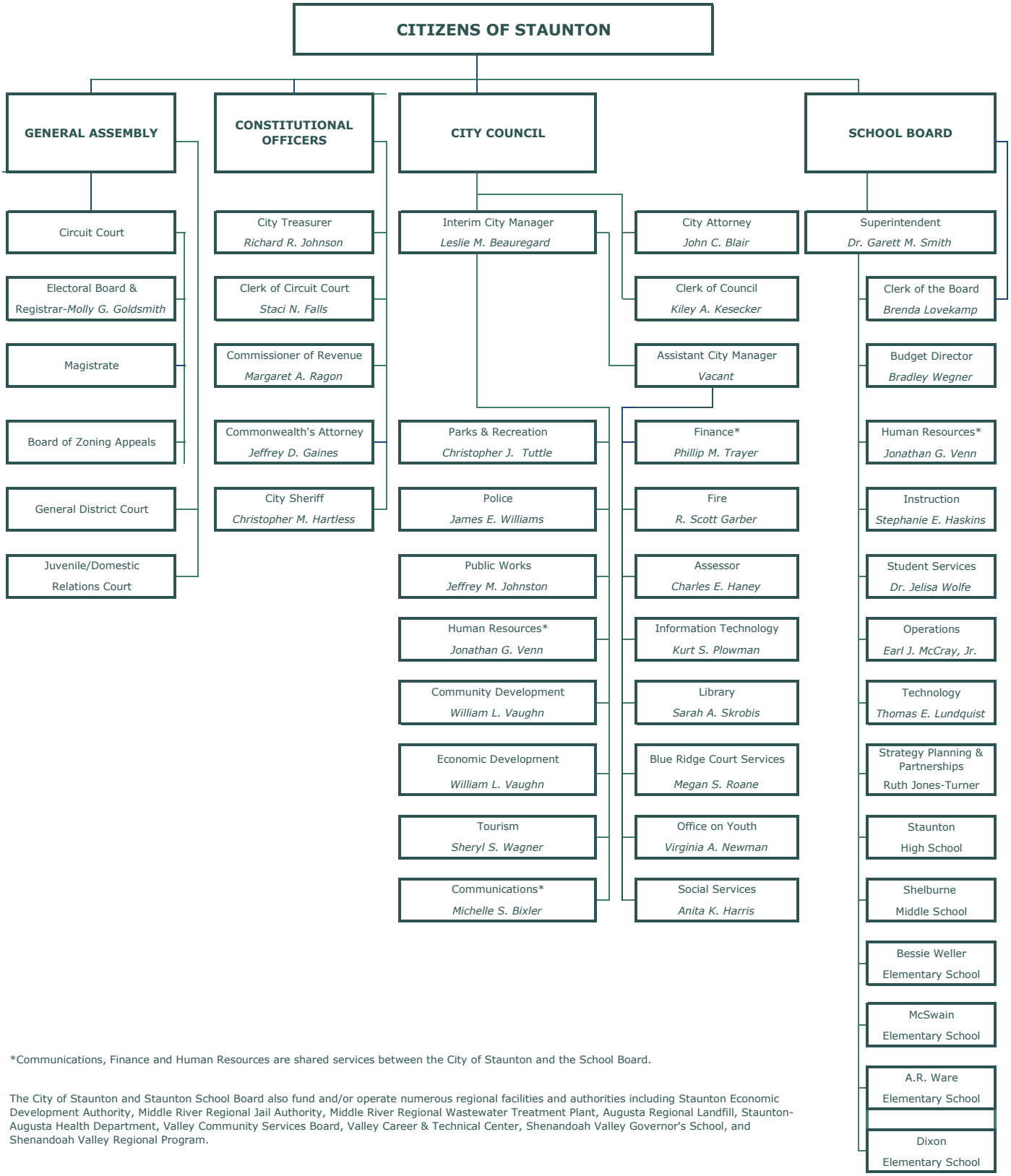
The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director Christopher P. Morrill

Date: **November 09, 2021**

City of Staunton, Virginia

Organization Chart: FY 2023



*Communications, Finance and Human Resources are shared services between the City of Staunton and the School Board.

The City of Staunton and Staunton School Board also fund and/or operate numerous regional facilities and authorities including Staunton Economic Development Authority, Middle River Regional Jail Authority, Middle River Regional Wastewater Treatment Plant, Augusta Regional Landfill, Staunton-Augusta Health Department, Valley Community Services Board, Valley Career & Technical Center, Shenandoah Valley Governor's School, and Shenandoah Valley Regional Program.

CITY OF STAUNTON, VIRGINIA

FY 2023 BUDGET

STAUNTON CITY COUNCIL

Andrea W. Oakes, Mayor

Mark A. Robertson, Vice-Mayor

Stephen W. Claffey

Amy G. Darby

Carolyn W. Dull

R. Terry Holmes

Brenda O. Mead

INTERIM CITY MANAGER

Leslie M. Beauregard

CITY ATTORNEY

John C. Blair

CLERK OF COUNCIL

Kiley A. Kesecker

DEPARTMENT HEADS

R. Scott Garber, Fire Chief

Charles E. Haney, City Assessor

Anita K. Harris, Director of Social Services

Virginia A. Newman, Director of Office on Youth

Kurt S. Plowman, Chief Technology Officer

Megan S. Roane, Blue Ridge Court Services

Sarah A. Skrobis, Director of Library Services

Jeffrey M. Johnston, Director of Public Works

Phillip M. Trayer, Chief Financial Officer

Michelle S. Bixler, Communications Manager

Christopher J. Tuttle, Director of Parks and Recreation

William L. Vaughn, Director of Economic Development and Community Development

Jonathan G. Venn, Chief Human Resources Officer

Sheryl S. Wagner, Director of Tourism

James E. Williams, Police Chief

CONSTITUTIONAL OFFICERS

Jeffrey D. Gaines, Commonwealth Attorney

Richard R. Johnson, City Treasurer

Margaret A. Ragon, Commissioner of Revenue

Staci N. Falls, Clerk of the Circuit Court

Christopher M. Hartless City Sheriff

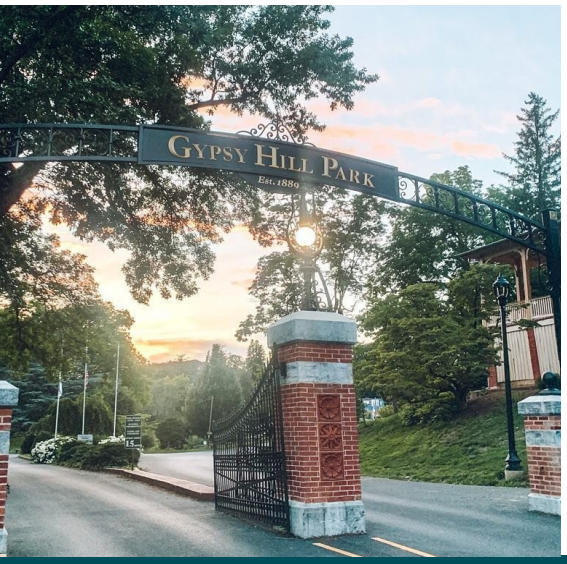
REGISTRAR

Molly G. Goldsmith

The Staunton Plan

A STRATEGY FOR SUCCESS





OUR VALUES

Integrity ~ The City of Staunton will be courteous and polite, and we will work to cultivate trust and a sense of integrity between each other and the public.

Inclusion & Equity ~ The City of Staunton will work hard to be inclusive in our thoughts, words and deeds. We will strive to achieve diversity in representation, respect and seek various perspectives and opinions, and endeavor to achieve equitable outcomes for everyone in our community.

Excellence ~ The City of Staunton is committed to excellence with a focus on ongoing training and education for elected officials and staff, fiscal responsibility and effective government and governance.

Engagement ~ The City of Staunton will aim to involve those who are affected by a decision in the decision-making process. We will listen and we will have open, honest communications with each other and the community.

Environmentally Conscious ~ The City of Staunton will seek to understand and be aware of the short and long-term impacts our decisions have on the environment and therefore community.

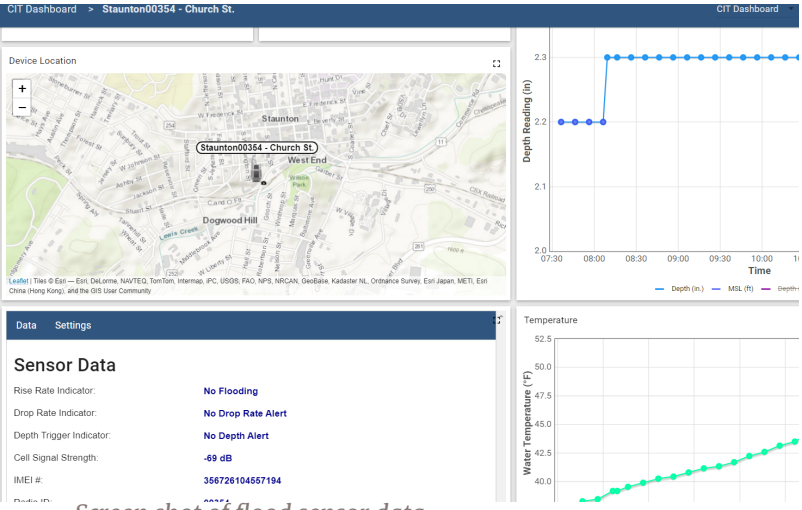
OUR VISION

A culturally rich, historic city with an exciting future of innovation, growth and resilience.

You belong here!

Strategic Areas

PRIORITIZING THE WORK WE DO EACH DAY



Screen shot of flood sensor data

INFRASTRUCTURE

This strategic area focuses on the physical and organizational structure of the City.
Action Items:

1. City Council and staff will evaluate the use of ARPA funds and other federal and state assistance for addressing the City's growing list of infrastructure needs.
2. The City will take steps forward to mitigate the issues with flooding and stormwater management.

ECONOMIC DEVELOPMENT

This strategic area affirms City Council's commitment to prioritizing economic development in Staunton.
Actions:

1. City Council and staff will review the corridor overlay district requirements to ensure appropriate and effective conditions for the City as a whole.
2. City Council and staff will review the existing economic development incentive philosophy and program and whether these can be improved and adjusted based on other best practices.
3. The City will continue to participate in regional public transit initiatives.



Aerial photograph of Staunton Crossing

$851K

Funds received for Staunton Crossing from Virginia Business Ready Sites Program

Additional budget work session

2/11

Number of flood sensors installed throughout Staunton

Strategic Areas

PRIORITIZING THE WORK WE DO EACH DAY

RESPONSIVE, EFFICIENT GOVERNMENT

This strategic area focuses on developing professional, efficient and effective government staff that reflects the community they serve. It also includes development for elected officials as they become more proficient in the practices of governance.

Actions:

1. Staff and elected officials will receive ongoing training and development in an effort to ensure they are equipped to handle the challenges of today, and develop innovation solutions to complex issues that impact the community.
2. Employees of the City of Staunton should reflect the community they serve as measured by demographic data.
3. Staff will provide City Council with a briefing for a potential regional public safety answering point by early 2022.
4. City Council will hold a separate pre budget work session, to be conducted in January 2022, to review financials, budget projections and priorities for FY2023.
5. As part of the FY2023 budget, a separation of the Economic Development Director position and the Community Development Director position will be considered.
6. Staff and City Council will consider the development and adoption of comprehensive rules of procedure for Council meetings.
7. As part of the FY2023 budget, staff will review the City's organizational structure and revise as appropriate to better achieve Council's goals.
8. Staff will develop a dashboard and process of important benchmarks for City strategic areas and action, programs and projects, to be reported on a semi-annual basis to City Council and the community.

Staunton City Council at a retreat in 2021



Strategic Areas

PRIORITIZING THE WORK WE DO EACH DAY



West end street signs

WEST END

This strategic area indicates City Council's commitment to providing resources to Staunton's West End.

Actions:

1. City staff will be responsible for overseeing the development of a small area plan for what is known as the West End.
2. Develop marketing materials which will be beneficial for the West End.
3. Develop targeted wayfinding plan and signage for the area.
4. Include specific references to the West End redevelopment in City planning documents.

BUILT ENVIRONMENT

This strategic area focuses on the physical assets owned and maintained by the City.

Actions:

1. The police department has identified space needs that are not currently being met with the current facility. This action includes a space needs analysis and identifying next steps in the process.
2. The fire and rescue department has identified space needs that are not currently being met with the current facility. This action includes a space needs analysis and identifying next steps in the process.
3. City Council and staff will review and analyze the current Streetscape Plan for downtown and surrounding areas.
4. A workgroup consisting of members of City Council and Staunton City School Board are together reviewing options to find solutions to the immediate needs of the schools to vacate space at Shelburne Middle School. This initiative will also address space needs and requirements for the City Schools.
5. In conjunction with the space needs analyses that are to be conducted for individual departments, the City will take into consideration a citywide space needs analysis and plan.



New brick sidewalks, curb, gutter and street lights along Central Avenue

Leslie M. Beauregard
Interim City Manager

STAUNTON
VIRGINIA
Office of the City Manager

Birthplace of the
Council-Manager
Form of Government

July 1, 2022

Dear Mayor and Members of Council:

The total FY2023 Adopted Budget is $142,185,506 for all funds, which is an increase of $11.0 million (8.4%) over the adopted FY2022 budget of $131,176,865. Almost half of the total budget is the General Fund, proposed at $65,192,940, a $3.4 million (5.6%) increase over FY2022. As always, it is balanced and provides a spending plan for the next fiscal year, which will end on June 30, 2023.

In general, this budget is intended to demonstrate prudence and stability as key foundational traits for the city's aspirations, goals and future financial health. After two years of a health pandemic, followed by shutdowns, devastating floods and now increasing inflation rates and economic uncertainly, the quality of life for the people of Staunton has been changed and influenced. However, during these historic times, the people of Staunton have shown tremendous patience, kindness and a pulling together spirit. Additionally, and importantly, city staff and departments have shown dedication and determination in fulling citizen needs, requests and wants.

We still have future challenges ahead of us, including first and foremost, difficulties attracting and retaining workers. Because of "The Great Resignation" and several other circumstances, we are not only competing with other local government but the private sector as well to attract and retain a quality workforce. Other risks we face that are not within the city's control include the economic impacts of a war and rising costs to provide our own services, which are exacerbated by the labor shortages. Each of those risks has the potential to negatively impact the city's budget in the upcoming fiscal year and beyond. Therefore, it is critical to maintain our strong financial foundation, focus on long term financial health, be adaptable with our decision making and agile in all our actions.

The FY2023 Adopted Budget has heavy emphasis on addressing our lagging comparative wage rates in all service areas, but most prominently in our core services of Police and Fire and Rescue, and Public Works which received adjustments during FY2022 that now carry over into FY2023. These are long overdue.

This budget also provides additional funds to support Staunton City Schools, an excellent school system of which all should be proud. This adopted budget fully funds the school's request for FY2023 in the amount of $15.1 million in local funds, with a commitment to arrive at a new and more stable funding formula to be in effect with the FY2024 budget. A successful and thriving school system is critical to the success of the city – and we all want to expand on the success and excellence already in place.

This budget also addresses keeping in place excellent and well-funded city services that support the needs of our entire community. One cannot exist without the other, and all need to be strong

now and resilient for the future, together. This budget does not reduce current levels of service, but neither does it offer any increased service levels. And while we are able to maintain current service levels, we are entering FY2023 with a net reduction of four in positions in the General Fund, all of them in Public Works/Streets and Traffic. The funding for six General Fund positions was used to pay for the compensation package given to Public Works employees during FY2022, and we have not been able to restore these positions in this budget.

Finally, this budget remains mindful of continued hardship on our citizens and for that reason, other than a 15% increase to the Environmental Fund Fee mainly to support needed capital projects for the regional landfill, this budget proposes no tax increases.

The FY 2023 Adopted Budget keeps the entire Staunton community in focus and in mind.

BUDGET SUMMARY

The budget comprises numerous governmental and proprietary funds. Governmental funds include the General Fund, Education Fund, Capital Improvement Fund, Debt Service Fund, and various special revenue funds for grant programs. Proprietary funds include the Water, Sewer, Parking, Stormwater and Environmental funds.

Below are highlights of this budget:

- This budget addresses increased pressures on the expenditure side, specifically driven by significant increases in the city's share of the cost of operations of Middle River Regional Jail and the Shenandoah Valley Juvenile Center; an unprecedented 22% increase in health care costs and increases in the city's retirement costs; and, the city's commitment to ensuring that pay for our employees is and remains competitive.

- This budget includes $1,438,987 in new funding for City Schools.

- City departments requested over $900,000 in new requests for operational needs. For the most part, these are not funded. Following approval of the budget, staff and City Council will revisit those requests when we return to discuss uses of the American Rescue Plan Act funds.

- The Adopted FY2023 budget keeps the real estate tax rate at $.92 per $100 assessed value. This is not an assessment year, therefore any growth in this year's revenue is a result of new construction. Each cent of the rate is the equivalent to $225,466.

- Within the Environmental Fund, the adopted budget continues the centralized recycling program pilot that was started in July 2021. Because of space and logistical constraints, we recognize the recycling program cannot continue to live in the parking lot of Gypsy Hill Park, so we will be exploring a permanent home for the center in the near future. More information on the improvements to the recycling center are detailed later in this message.

- Requests for five new full-time positions were received from city departments, totaling $398,594 with benefits. There are only two of those new full-time positions in the adopted budget, a Housing Planner/Grants Coordinator and a Parks Maintenance position. Details can be found later in this message.

- This budget fully funds the Shenandoah Valley Animal Services Center, an increase of $51,740, which represents the city's share of salary increases granted in FY2022 along with additional positions and estimated increased costs in maintenance and veterinary services. All of this is to help stabilize and improve operations at the shelter.

- A new initiative, that started during FY2022, is the Equity and Diversity Commission, formally approved by City Council on February 24, 2022. The FY2023 budget includes $20,000 to support the Commission after the $25,000 Virginia Risk Sharing Association grant is expended in late summer 2022.

The Staunton Plan was developed by City Council during their retreat on August 10-11, 2021. The Staunton plan includes values to guide how the city does the work, and a vision and five focus areas, called strategic areas, that guide what work should be prioritized. There are also specific actions identified within the strategic areas. Details of strategic areas and actions can be found immediately preceding this letter.

REVENUES

City revenues are reviewed and developed by a team of staff, including the Interim City Manager, Chief Finance Officer, Commissioner of Revenue and City Treasurer. The team reviews revenues line item by line item, making projections on historical and currently trending amounts. In addition, the team discusses potential adjustments due to more recent trends, future known changes, and highlighted possible uncertainties (i.e. grocery tax, etc.). All of these factors influence the projections in this Adopted budget.

General Governmental Revenues

Real Estate Taxes

The Adopted budget keeps the tax rate at $.92 per $100 of assessed value. The city is in an off-assessment year and any new revenue is the result of new construction. Total new revenue is $325,155.

The average assessed value of residential property for 2022 in the city is $199,700. Foregone Agricultural and Forestal District real estate taxes total $168,883. The city's housing rehabilitation abatement program results in forgone real estate taxes totaling $168,938. The total cost of these two programs is $337,821 reflecting the high value the City of Staunton places on the conservation of open space and historic preservation.

Other Local Taxes

In other local tax revenues, increases are projected in personal property taxes, in the amount of $530,000; sales taxes, in the amount of $612,500; BPOL taxes, in the amount of $210,00; and meals taxes, in the amount of $1,058,050. Transient occupancy tax revenue is projected to increase as well by $208,000.

State Funding

State funding is estimated at 20.3% of the General Fund budget, with a projected increase of $403,101, totaling $13.2 million. The largest categories of state aid are personal property tax relief, health and welfare, revenue for Constitutional Officers, and Children's Services Act.

Federal Funding

Federal revenue accounts for $1.58 million, only 2.4%, of the General Fund budget and is expected to increase by only $217,011, a net increase resulting from an increase in grant funding and funding for health and welfare programs commensurate with increased service needs.

Proprietary Fund Revenues

The budget includes no fee increases in the Water, Wastewater, Stormwater or Parking funds. There is a 15% increase in Environmental Fund fees, primarily driven by capital needs at the regional landfill for new cell development, as well as local capital needs. The monthly impact on a residential bill will be $3.13, or $37.56 on an annual basis.

EXPENDITURES

Personnel

Salary Adjustments

As with any service-based organization, the largest portion of the city's operating budget is devoted to personnel costs, including compensation and benefits. A stable and proficient workforce is the cornerstone of effective service delivery to the community. Recruitment, development, retention and support of a skilled city workforce are a strong priority in this budget. As a result of the so called "Great Resignation", recruiting and keeping a stable workforce has become increasingly more difficult, along with the challenges being faced by every work sector, and has produced a worker shortage with more than enough jobs to be had. In total for FY2023, the City's wage adjustments, not including the schools, equal $2.03M of the Adopted budget.

Effective October 1, 2022, a 5% pay adjustment will occur for all full- and part-time employees, which is consistent with what most local governments in the region are proposing. In order to make this a reality in this budget cycle, department heads will receive a 2.5% increase beginning October 1, 2022. This differential pay increase is important in order to demonstrate and bolster our commitment for employees who need it the most. Before the FY2024 budget process is started, Human Resources will contract for a pay and compensation study in order to gather important data to help ensure there is internal pay equity and external competitiveness going forward and into the future.

The School Board approved a budget that includes a 6% pay adjustment for its employees, effective July 1, 2022. The state is funding a 5% pay increase for schools, but only for its portion of the Staunton City Schools budget.

The next two areas discussed take a more aggressive approach than what has been done historically and has been long overdue.

Fire and Rescue

The principal issue being addressed within the Fire Department in FY2023 is the overall wage structure under which they have been operating. This overhaul of the wage structure is in direct response to other localities within our region who have worked to increase pay for their fire fighters, even in the current fiscal year.

On July 1, 2022, all fire fighters will receive a 7% increase (2% + 5% COLA) in base pay, with starting pay increasing from $37,889 to $40,000, which will put us in line with neighboring localities. In addition, and for the first time, fire fighters would receive certification compensation in four additional categories that have already been offered in other jurisdictions: Master Fire Fighter (maximum additional 3% in base pay), Technical Rescue Team (maximum of $2,500), Fire Inspector (maximum of $2,500) and HazMat (maximum of $2,500). This would not only encourage fire fighters to achieve maximum certification, but also encourage staff to stay with the City of Staunton and make the city more attractive to potential employees. While the current turnover rate in Fire and Rescue is very low, we are planning for several retirements to occur in the next four years. With this compensation package, we become more attractive and competitive within and outside of the region.

The total cost of this compensation package for Fire and Rescue is $364,172.

Police Department

For the Police Department, adjustments are being made to address higher entry-level wages and turnover rate in law enforcement both locally, regionally and state-wide, as well as compression issues that have occurred as a result of periodic entry pay adjustments that have impacted senior personnel pay. Fueled by a national anti-police sentiment and the "Great Resignation", Staunton has not been immune to a larger percentage of younger officers leaving the field altogether. This turnover is costly and inefficient, and clearly detrimental to the overall effectiveness of the department.

Starting July 1, 2022, varying compression adjustments and the 5% cost of living adjustment are proposed for sworn officers. Starting pay is proposed to increase from $40,000 to $44,100 to ensure we remain competitive in our region and to mitigate a current turnover rate of up to 17%.

The total cost of this compensation package for the Police Department is $426,948.

Other Salary Adjustments

Additional salary adjustments in this budget help better position the city competitively in its efforts to recruit and retain employees, increase minimum wages, align employee's wages in similar jobs across other areas of the city with each other, and address compressions issues in the departments of Information Technology, Parks and Recreation, Golf and the Library. These changes total $131,344.

Retirement

After no increase in FY2022, the city's Virginia Retirement System contribution is increasing from 15.24% to 17.21%, an additional cost to the city in the amount of $300,000 in FY2023.

Health Care

Health care costs for the city are projected to increase by an unprecedented 22%. The main drivers for the projected health insurance increase are large claims, medical and prescription trends, and stop loss adjustments. Specifically, the city/schools had six claims in excess of the $175,000 specific stop loss limit, a 7% annual medical trend and 10% annual prescription trend, a 25% specific stop loss increase and a 10% aggregate stop loss increase. The total increase is $679,000, paid for partly by a transfer from the health care fund balance in the amount of $400,000.

This budget protects the employees from the majority of the health insurance increase, but still, city employees will see a 5% increase in their premiums, effective January 1, 2023, as opposed to the 9% increase in the current fiscal year. While we are hoping that this is a short-lived trend, passing along some increase now will help ensure that if there are large increases in the future, we won't have to pass along a double digit increase to our employees.

The employee-specific impact will depend on the insurance plan in which an employee is enrolled (point of service or high deductible health plan) and coverage under the plan (employee only, employee and spouse or family). By way of example, an employee enrolled in the city's most expensive plan—the point of service family plan—will pay an additional $7.70 per pay period, increasing the employee contribution from $308 to $323.40 per month.

The schools are not pass along an increase to their employees and will cover the entire increase using their health care fund balance.

Education

Education remains one of the city's highest priorities and its largest single expenditure. The proposed transfer to the Education Fund from the General Fund, totaling $15.1 million, accounts for 23.1% of the General Fund budget, and constitutes an increase of $1,438,987 (10.6% increase) over FY2022.

Public Safety

Public safety operations are increasing 12%, or $1.59 million. This category includes Police, Fire, the E-911 center, Middle River Regional Jail, Shenandoah Valley Juvenile Center, Office on Youth, building inspections, animal control and the Shenandoah Valley Animal Services Center. A larger portion of this increase, $273,139, is attributable to additional operational costs for the Middle River Regional Jail to fund additional staff, capital expenditures and bed rentals. Also reflected is an increase for the Shenandoah Valley Juvenile Center in the amount of $105,464. This is reflective of a higher population of juvenile inmates from the City of Staunton, combined with a decline in the juvenile populations from other member localities.

There is over $941K in additional funds for the Fire and Rescue and Police Department compensation packages described earlier in this message, a full year of salary adjustments made for dispatchers in FY2022, and increases in health care costs and retirement costs. As far as operational changes, there is an increase in the city's share of the SAW Regional Range and for our share of a Regional CIT Coordinator, and additional funds for firefighting apparel. Finally, this budget will fully fund the Sheandoah Valley Animal Services Center, an increase of $51,740, which reflects the city's share of salary increases granted in FY2022, along with additional

positions and estimated increased costs in maintenance and veterinary services. All of this is to help stabilize and improve operations at the shelter.

Health and Welfare

Health and Welfare operations are increasing 3%, or $229,684, due to an increase in the city's share of administrative expenses (25.84% of total costs) for Shenandoah Valley Social Services. There are also small increases to reflect the city's share of the Central Shenandoah Health District and the Valley Community Services Board.

Community Development

Community Development, which includes planning and development services, Economic Development, and Tourism, is increasing by $555,440, or 24.7%. Some of this increase is attributable to a 5% salary increase for employees and 2.5% for department heads, effective October 1, 2022; an increase in health care costs, and increases in retirement costs. Other increases include a new Housing Planner/Grants Coordinator position in Community Development; an increase of $365,845 in the Economic Development Agreement payments for the Villages and Frontier Center, and an increase of $71,651 to reflect the 1% tax for tourism arrangement.

New Position - Housing Planner/Grants Coordinator

The Housing Planner/Grants Coordinator will manage the City's U.S. Department of Housing and Urban Development (HUD) Entitlement Program as well as other grant associated activities that serve low-income families with issues around affordable housing, public infrastructure and social services.

The position will lead the following efforts to help achieve the City's housing goals:

- Assist in formulating operational procedures and recommending general housing policies;
- Review professional and technical housing-related activities and coordinates programs within the office and other agencies;
- Promote appropriate affordable housing approaches to development that involve all interest groups, acting as an intermediary to these groups;
- Promote affordable housing planning as a concept and process; and
- Engage with local agencies to help prepare their plans that will meet HUD CDBG guidelines. For housing rehab projects, engage with local organizations in their efforts to move through the permit process for new or renovated structures.

The Housing Planner/Grants Coordinator will also assist with the preparation and implementation of various grants to support City programs. HUD Entitlement program funds, as well as administrative funds associated with other awarded grants, will be used to support the position.

General Government

General Government Administration (including City Council, City Manager, City Attorney, Communications, Finance, Audit, Assessor, Information Technology, Human Resources, Registrar, Risk Management and two constitutional offices) is proposed to increase 6.5%, or $410,708. A portion of this increase is attributable to a 5% salary increase for employees and 2.5% for department heads, effective October 1, 2022, pay equity adjustments made in Information

Technology, and an increase in health care costs and retirement costs. Finally, the Registrar budget includes additional funds for new voting software and equipment.

Equity Work, Communications and Engagement

- A new initiative started during FY2022 is the Equity and Diversity Commission, formally approved by City Council on February 24, 2022. The FY2023 budget includes budget of $20,000 which will be used to support the Commission after the $25,000 Virginia Risk Sharing Association grant is completed in late summer 2022.
- This budget includes $25,000 to continue use of the survey platform the city first contracted for last fall, POLCO, which most recently was used to survey residents and businesses on their opinions about use of the American Rescue Plan Act Funds, and to gain insight about continuing Shop & Dine Out in Downtown in 2022. In FY2023, the city will do another communitywide survey as well as an employee engagement survey, which is an additional feature in the total package.
- Also included is $10,000 for a new technology solution for targeted messages delivered via email and SMS. The program will allow the City to increase subscribers, segment audiences and schedule campaigns using multiple platforms to maximize community engagement.
- This budget dedicates funds for Citizen University, which will be up and running again during FY2023, and special events/engagement opportunities to be held around the city as to be determined.

Public Works

Funding for Public Works and Engineering operations is increasing by 2.0%, or $127,230. Much of this increase is attributable to budgeting for salary adjustments for Public Works staff made during FY2022, a 5% salary increase for employees and 2.5% for department heads, effective October 1, 2022, and increases in health care costs and retirement costs.

Environmental Fund - Centralized Recycling Center

Living in the Environmental Fund, the budget maintains the centralized recycling center concept, making incremental changes to the operations in order to find the best balance of efficiency and effectiveness.

Ground Level Collection
Initial collection was made using the curbside collection trucks but those proved to be poorly suited to the task. Working with our dumpster provider, we have developed a way to secure their dumpsters and have moved mixed paper collection to ground level, which has been very popular. We will soon do the same with aluminum and metal cans. If our dumpster provider can keep up with the workload, we will do the same for plastic. Ground level collection makes recycling easier for both customers and our attendants. The result will be lockable, ground-level collection bins for much of the material. We will still use a refuse packer for cardboard. This will allow us to minimize our footprint, and can be easily reconfigured/relocated if necessary.

Hours
Our ability to reliably operate extended hours is a function of labor. We are working to both improve our labor supply (filling our vacancies) and reducing our labor demand (improving efficiency). As soon as we feel we can reliably support extended hours, we will add one or more "late days" for citizens who cannot recycle during normal working hours. A one-time cost for some additional lighting may also be required.

Location
Gypsy Hill Park is not an ideal location. On the plus side, it is centrally located, well-known, and has adequate space. The down side is that it interferes with routine park events (high school and youth football) and must be entirely dismantled for large events (Happy Birthday America). It is also a frequent target of vandalism and extraneous foot traffic. An ideal location would either be dedicated to recycling, or co-located with more compatible uses. The actual physical location isn't as crucial, but it should be easy to find, and able to accommodate the traffic flow. No current City property fits that bill, but should something develop, dumpster-based operations would be easy to relocate. Staff will be actively seeking a more permanent location.

Recreation, Parks and Library

This category increases by 7.8%, or $299,816. Much of the increase is attributable to budgeting salary adjustments made during FY2022, a 5% salary increase for employees and 2.5% for department heads, effective October 1, 2022, minimum wage and compression adjustments in various areas, additional part time help at the golf course, an additional parks maintenance position, and increases in health care costs and retirement costs.

New Position – Parks Maintenance

There is a new parks maintenance position in this budget that will perform general maintenance and care of our parks and recreational areas. This is in response to a need that was previously filled by a heavy usage of inmate labor. Once that stopped as a result of the health pandemic, the city found itself unable to keep up with the needs in our parks and recreational areas. This position will address those needs, and while we can still utilize inmate labor on a supplemental basis, we will not be relying on that as heavily as has been done in the past.

Capital Improvements

City Council approved the Capital Improvement Plan (CIP) for FY2022 – 2026 on February 10, 2022. Appropriations for the FY2023 CIP include funds from budget amendments, the FY2023 budget, and VDOT funds.

Projects marked with an asterisk have direct alignment to The Staunton Plan.

Capital projects to be undertaken in FY2023 total over $13.52 million and include the following:

Funded from FY2022 Budget Amendment, $3,370,000:
- $125,000 Bike and pedestrian projects*
- $100,000 Greenways projects*
- $160,000 NG 911 handling equipment
- $2,500,000 School warehouse/Middle school expansion
- $200,000 ADA Compliant Pedestrian Signals
- $150,000 Undesignated CIP
- $135,000 City Hall basement/Police Department HVAC

Funded from FY2023 Budget, $1,371,050[1]:
- $400,000 Fire truck replacement reserve
- $ 40,000 Fire-Rescue Department breathing apparatus and cardiac monitors
- $200,000 New sidewalk projects and matching funds for VDOT grants*
- $100,000 Replacement project from concrete sidewalks to brick*
- $100,000 Public Works equipment fund
- $100,000 Public Works building fund
- $ 41,050 Annual Share of Blue Ridge Community College Capital Building Fund
- $100,000 School CIP reserves
- $150,000 Ineligible streets/City parking lots
- $140,000 Adaptive traffic control*

Funded from Virginia Department of Transportation, $8,781,224:
- $8,781,224 Staunton Crossing road extension

BUDGET BALANCING

Budgets are all about choices. Staunton's budget process begins with the submittal of each department's budget request in December. Departments determine what resources they need to deliver quality services as efficiently as possible. Each department director has to justify the submitted budget request during subsequent budget review discussions. Ultimately, difficult decisions are made to balance the budget, based on an understanding of City Council's priorities, sound financial and management principles and experience.

Unfunded reserves and departmental requests for FY2023 total over $3.3M (not including the schools' unfunded request), including $595,453 in personnel costs, and another $2.7 million in

[1] Due to the demands of the FY2023 Budget, the General Fund transfer for CIP reserves has been eliminated. Funding consideration of these reserves will occur during the FY2022 year end fund balance review.

operational, capital, and debt service reserve funding. The complete list of unfunded requests will be reviewed during one of Council's scheduled budget work sessions.

General Fund balance and health reserves totaling $1,007,725 is utilized to balance the budget. Council may revisit this allocation when FY2022 year end is considered. There is also a negative contingency budgeted in the amount of $309,459 which was done to help fully funds the school's request. This represents citywide savings that will be tracked and identified during the fiscal year.

DEBT

The city's total outstanding debt for governmental and proprietary funds, as of June 30, 2022, is well within the guidelines of the city's Debt Policy. The city will reduce its total outstanding debt by $4.04 million in FY2023, and is scheduled to retire 44.48% of the debt within the next 10 years, achieving a debt ratio 5.52% less than necessary to meet the 10-year pay down ratio. With the $46 million in new debt that was issued in 2019 for the Staunton High School renovations and additions, outstanding debt for schools as a percentage of General Fund outstanding debt equals 77%, compared to 33% of General Fund outstanding debt before the bond issuance for the school.

OUTSIDE AGENCY FUNDING

Most outside agencies are level funded for FY2023. The following agencies will receive an increase in funding: Valley Community Services Board, Headwaters Soil and Water Conservation District, Valley Children's Advocacy Center, Central Shenandoah Planning District Commission, CAPSAW, and the Valley Children's Advocacy Center.

There is new funding for the Virginia Cooperative Extension of Augusta County. The budget funds half of their request, a total of $2,673. Without City funding, the Cooperative Extension currently serves 85 youth in Staunton City Schools and hosts city youth at their 4-H Camps. This new funding would offset these costs and expand these programs so that they are able to serve and provide programming to hundreds of city youth in the areas of cooking, agriculture, natural resources, public speaking, leadership and STEM curriculum, among other topics.

ACCOMPLISHMENTS

It's exciting to share our year of successes and accomplishments in so many areas. Without naming them all, here are some of the highlights:

The city received several grants to help with our economic development efforts around the city and with continued restoration of our historic and vibrant downtown.

- The City of Staunton was the recipient of a Virginia Business Ready Site Program grant in the amount of $850,000 to take the Staunton Crossing project to a Tier 4 site. This grant will pay for undertaking essential due diligence studies, and preliminary and final site engineering and design reports.

- The Arcadia Project received a $50,000 Virginia Brownfields Grant to assist with transforming the long vacant historic Dixie Movie Theater into an entertainment and educational center with a mission of connecting people through culture and creativity. The redevelopment will create four spaces: a movie theater/lecture hall; an event space that will

host conferences and live performances; two digital media classrooms; and a small specialty food café.

- The city received an Environmental Protection Agency Brownfields Assessment Grant award in the amount of $300,000 to continue the efforts to develop our strategy to revitalize the West End community. The city has contracted for professional services to restart the engagement with the West End community.

The year also brought additional economic development and business activity in the city. The Richmond Avenue corridor became the home to Chipotle Mexican Grill, Jersey Mike's Subs, O'Reilly Auto Parts, Take 5 Oil Change, and a 7-Eleven/Liberty gas station. With plans under review, an express carwash will open along Richmond Road, with Wendy's and Waffle House having new locations at Staunton Crossing.

Several new businesses opened up in our city, including Ciders From Mars, Seed to Tail, Magdalena's, Crumble, The Foundry and Redwood & Co. And the Staunton Innovation Hub, an exciting community co-working and meeting space in the heart of downtown, celebrated its continued success last fall with a Phase 2 ribbon cutting, despite opening during a pandemic.

Additional improvements to the downtown landscape continue, with the near completion of the Central Avenue Streetscape Improvement Project, which includes replacement of the existing concrete sidewalks with brick, undergrounding of utility lines, and the addition of pedestrian safety improvements and decorative lamp posts.

As an entitlement community, the city receives annual Community Development Block Grant allocations to provide funding for public services, improvement of public facilities and infrastructure, homeowner-occupied rehabilitations, and the identification of homeless and special needs activities. With these funds, the city continued its efforts to provide more affordable housing and other services that benefit income challenged, the elderly, and those with special needs in our community. In its third year as a U.S. Department of Housing and Urban Development (HUD) entitlement community, the city received an allocation of $339,361, directed to organizations providing services and housing rehab to low-to-moderate income families and infrastructure projects in their neighborhoods.

As evidence of the city's strong financial standing, the Finance Department received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY2022 budget. In order to receive the award, the budget document must meet GFOA criteria requiring that the document be a policy document, a financial plan, and an operations guide and serve as a communications device for the public.

Finally, I am so grateful to our employees who continue to provide effective and efficient services to the public we serve. I am proud of each and every one of them and what we are accomplishing each day together.

CLOSING COMMENTS

Budget development is shaped by a number of factors, including alignment with the Council's vision, values and strategic priorities, the city's financial policies, and principles of budgeting. Forecasting revenues and expenditures is difficult and requires staff to work with imperfect

information. As current events demonstrate, budgeting, more so than ever, must be adaptable and agile in the face of unpredictability.

I want to thank the following individuals for their diligent work in preparing this budget: all the department heads and managers who developed their budget requests and then met in person to walk me through their needs; Chief Finance Officer Phil Trayer who works tirelessly with me for months on end to put this budget together; City Assessor Charley Haney for providing the information needed to develop real estate revenue estimates; John Blair and Robin Wallace in the City Attorney's Office for providing guidance and advice on the city's tax and budget ordinances; Commissioner of Revenue Maggie Ragon and Treasurer Rick Johnson for their time and expertise in helping develop the revenue projections; and finally Morgan Smith and Michelle Bixler in the City Manager's Office for their numerous contributions, from development of the budget cover to helping me edit this budget message.

Finally, allow me to thank one more time the entire team of directors and staff of all the city departments and regional agencies for their tireless commitment and passion towards serving the Staunton community. None of this is possible without them.

Respectfully submitted,



Leslie Beauregard
Interim City Manager

City of Staunton, Virginia

Profile of the Government

The City of Staunton was founded in 1747 and later chartered as a town by the Virginia General Assembly in 1761. The City was named for Lady Rebecca Staunton, wife of colonial Governor Sir William Gooch. Staunton was incorporated as a city in 1871. Staunton is the birthplace of the council-manager form of government. Staunton appointed its first city manager, and the nation's first city manager, Charles E. Ashburner, in April 1908.

History

A settler named John Lewis crossed the Blue Ridge Mountains in 1732 and built his home, Fort Lewis, about a mile east of what is today Staunton's city limits. Other settlers followed and a community began to form. Four years later King George II issued a royal land grant to William Beverley for 118,491 acres, including much of what is today Staunton and Augusta County.

In 1747, Beverley measured off a plot of land within his "manor", or estate for a community then called Mill Place. In 1761 that town was chartered by Virginia's General Assembly as Staunton. Throughout the Colonial Era, Staunton thrived in its role as seat for Augusta County, a county that at the time included much of what is today West Virginia, Ohio, Kentucky, Illinois, and Indiana. Staunton was the center of the larger Virginia of that time and a major-stopping point on the Great Philadelphia Wagon Road.

Staunton citizens organized their first volunteer fire department in 1790. The Virginia Central Railroad arrived in 1854 to make Staunton the transportation hub of western Virginia. In 1856, a son was born to Staunton's Presbyterian minister, a boy who was to become Staunton's most noted son, and twenty-eighth President of the United States, Woodrow Wilson. Staunton survived the Civil War with most of its buildings intact. In 1905 when the city population surpassed 10,000, the City was forced by state law to reorganize its government and install a board of alderman and common council. However, the new governmental structure didn't work for the city. After much study and debate, the city established a new form of government using a manager, a city manager to handle city administration. Staunton became the birthplace of the City Manager form of government, the standard government structure now used by thousands of cities across the nation and around the world.

The City was recognized by the National Trust for Historic Preservation in 2001 as one of the nation's "Dozen Distinctive Destinations," and in 2002 as a Great American Main Street City, the first Virginia city to be so honored.

City Governance

The City is governed by seven members of City Council for policymaking and legislative issues. Council members are elected at large for four-year terms. Council members elect the mayor. The city manager is appointed by City Council and is responsible for the general operations of the City and administering the policies and ordinances enacted by City Council. The city manager appoints all department directors for the various operating departments.

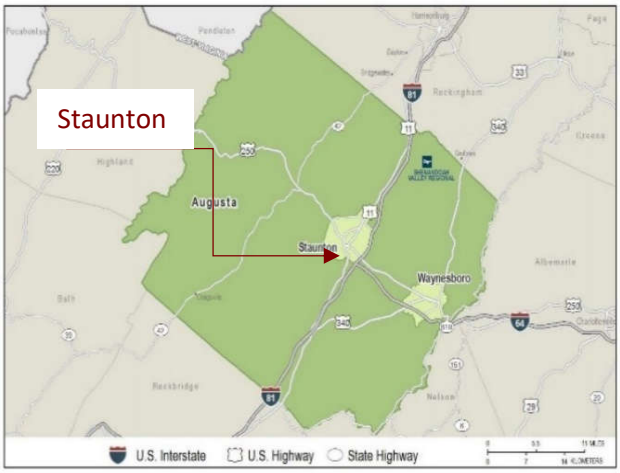
The Staunton City School Board is comprised of six members elected at large for four-year terms with the responsibility of the operation of the City school system. The School Board appoints a superintendent to administer the operations, policies, and procedures of the School Board. The local share of funding for the school system is appropriated through the budget process by City Council and provided through a transfer from the General Fund to the Education Fund.

Other elected officials include the constitutional officer for the offices of; the Commonwealth Attorney, Sheriff, Treasurer, Commissioner of the Revenue, and Clerk of the Circuit Court. The Judges of the Circuit Court, the General District Court and the Juvenile and Domestic Relations Court are appointed by the Virginia General Assembly.

Staunton is an independent city with local government taxing power providing the full range of municipal services. These services include public safety, recreation, parks and culture, education, health and social services, public works and utilities, sanitation, planning and zoning, community development, judicial administration, and general and financial administration services.

Staunton is located at the intersection of I-81 and I-64 in the Shenandoah Valley of Virginia. The City is 90 miles west of Richmond, 85 miles north of Roanoke, and just 150 miles southwest of Washington D.C. The City encompasses an area of 19.98 square miles with a population of approximately 25,750.





Staunton is located within Augusta County and offers a total labor force of more than 100,000 within a thirty-mile radius of Staunton.

The City is located within 35 minutes of eleven colleges and universities: University of Virginia, James Madison University, Washington & Lee University, Virginia Military Institute, Mary Baldwin University, Bridgewater College, Eastern Mennonite University, Blue Ridge Community College, Piedmont Virginia Community College, Old Dominion University at the Blue Ridge Community College campus, and American National University at the Charlottesville and Harrisonburg campuses. The area also has several other specialized education centers: Shenandoah Valley Governor's School, four private high schools, and Valley Career and Technical Center for occupational trades/industrial education and training.

The City has multiple nationally recognized art and culture venues, including the American Shakespeare Center and the Heifetz International Music Institute, a nationally recognized historic downtown, and nine parks, including Montgomery Hall Park, which is listed on the National Register of Historic Places and the Virginia Landmarks Registry, with approximately 500 acres of park land for outdoor activities, athletics, festivals and cultural events. The City is located just twenty minutes west of the Blue Ridge Parkway and Skyline Drive for additional outdoor adventures for camping, hiking and biking trails.

Staunton has five historic districts and 23 individual buildings listed in the National Register of Historic Places and the Virginia Landmarks Registry. The Beverley, Wharf, Newtown, Gospel Hill and Stuart Addition historic districts capture much of the lifestyle and the distinctive architecture of the city's colorful past.

Staunton's Environment– History, Culture, Recreation, and Business





Nestled in the Shenandoah Valley, Staunton's historic downtown delights visitors with its vibrant arts scene and great restaurants. And the amazing architecture and compact downtown make for great walking and exploring opportunities.

In 1915, Staunton mayor Hampton Wayt addressed the Convention of the American Instructors of the Deaf. During his speech, he said, "I always speak in a modest vein when I speak of Staunton, the Queen City of the Valley. It is called Staunton from the wife of a former governor of this State, who was a woman of queenly graces of mind and heart. It received its name of the Queen City of the Valley because at one time it was the county seat of the largest county in the world, larger than Germany or France, and even larger than most of the principalities of Europe."

Staunton Tourism



See firsthand why ***Travel+Leisure*** named Staunton one of "America's Favorite Mountain Towns." Enjoy a night of theater at the Blackfriars Playhouse, the only re-creation in the world of Shakespeare's legendary indoor theatre. Experience the Frontier Culture Museum, a living history museum illustrating the daily lives of Shenandoah Valley's early settlers or discover the life and legacy of Woodrow Wilson at his birthplace, museum and research library, which is the first presidential library in Virginia.

Staunton Parks & Recreation



We specialize in fun. Our mission is to provide a variety of quality leisure opportunities with the purpose of improving every Stauntonian's quality of life. From pristine parks and trails to athletic leagues to summer camp and before and after school children's programs, we've got you covered for all of your recreational adventures and activities. NatureRidge, Staunton's natural playground, earned the City a 2018 Governor's Environmental Excellence Award.



Staunton Economic Development



Downtown Staunton

What's the secret to Staunton's success? Vision. We believe that economic strength, resilience, and attractiveness to future investment is built around a thoughtful, holistic strategy that weaves together economic development, placemaking, and livability. Staunton is renowned for investing in both people and place. We support visionaries with bold ideas and we've got our eye on our region's success over the long-term. When you come to Staunton, you'll find a talented and passionate workforce that is enjoying an exceptional quality of life, and you will experience just how dynamic and progressive a small Southern city can be. Winning high praise for decades of urban revitalization from everyone from the National Trust for Historic Preservation to Virginia Living magazine, Staunton is clearly on a roll:

Recent Rankings & Acclaim

2021 - The 9 Best Towns in the Shenandoah Valley – TripSavvy
2021 - Best Small Town Cultural Scene – USA Today
2021 - 20 Most Beautiful Main Streets in America – Reader's Digest
2021 - The 25 Best Small-Town Main Streets in America You Need to Visit ASAP – Oprah Daily
2021 - Staunton, VA: The Perfect Place (for Me) to Retire – Kiplinger
2021 - America's Most Beautiful Streets – MSN
2021 - Small-Town Getaways in Driving Distance of Washington, DC – Washingtonian
2021 - Celebrating Amtrak's 50th: 8 Incredible Small Town Stops – Travel Awaits
2021 - "Urbanism" Isn't Synonymous with "Big City" – Strong Towns
2021 - Leaving RVA? The Top 25 Places People Move to When They Leave the Richmond Metro Area – WRIC TV 8 Richmond
2020 - 50 Best Cities to Live in the U.S. – USA Today
2020 - Best Small Town Cultural Scene - USA Today
2020 - 24 Best Day Trips & Small Towns in Virginia - Vacation Idea
2020 - My Search for the Perfect Place to Retire - Kiplinger
2020 - Virginia This Morning's Top 6 Picks: One-Tank Trip - CBS 6 WTVR Richmond
2020 - Underrated Historic Cities Around the World - MSN.com
2020 - The Best Southern Mountain Towns for Retirement - Southern Living
2020 - The Best Southern Mountain Towns for Retirement - MSN.com
2020 - Beautiful Historic Cities You Probably Don't Know About - MSN.com
2020 - Cities in the U.S. with the Fewest Residents Living Under the Poverty Line - USA Today



Staunton Crossing Development Site

STAUNTON, WAYNESBORO, AUGUSTA COUNTY AREA -STATISTICAL DATA

POPULATION:

Locality	2010	2020 .	%+
Staunton	23,746	25,750	8.4%
Waynesboro	21,006	22,196	5.7%
Augusta County	73,750	77,487	5.1%
Commonwealth of Virginia	8,001,024	8,631,393	7.9%

Source: U.S. Census

INCOME LEVELS:

Locality	Median Household Income
Staunton	$52,611
Waynesboro	$45,011
Augusta County	$62,711
Virginia	$74,222

Source: 2015-2019 American Community Survey

DISTRIBUTION BY GENDER:

Locality	Female	Male
Staunton	54.3%	45.7%
Waynesboro	51.1%	48.9%
Augusta County	49.2%	50.8%
Virginia	50.8%	49.2%

Source: U.S Census, 2020

LAND AREA:

Locality	Square Miles	Population Per Square Mile
Staunton	19.98 sq. miles	1,188.8
Waynesboro	15.04 sq. miles	1,396.8
Augusta County	967.00 sq. miles	76.3
Virginia	42,775.00 sq. miles	

Source: U.S. Census, 2010

DISTRIBUTION BY RACE and ETHNICITY:

Race & Ethnicity	**Staunton**	**Waynesboro**	**Augusta County**	**Virginia**
White	83.4%	75.1%	90.2%	61.2%
Black or African American	11.3%	14.2%	4.7%	19.9%
Hispanic	3.1%	8.1%	3.1%	9.8%
Other	2.2%	2.6%	2.6%	9.1%

Source: 2015-2019 American Community Survey, Categories include Not Hispanic or Latino, except for the Hispanic category.

EDUCATION LEVEL:

Locality	High School graduate-persons age 25 years+	Bachelor's degree or higher-persons age 25 years+
Staunton	89.7%	33.4%
Waynesboro	86.1%	27.1%
Augusta County	87.4%	22.7%
Virginia	89.7%	38.8%

Source: 2015-2019 American Community Survey

Other Information:

Locality	Median Age	Total Housing Units	Veterans
Staunton	42.8	11,814	1,764
Waynesboro	39.2	10,023	1,587
Augusta County	45.1	32,541	5,648
Virginia	38.5	3,514,032	677,533

Source: 2015-2019 American Community Survey

CITY OF STAUNTON

PRINCIPAL PROPERTY TAXPAYERS, 2021 (Unaudited)
Assessment Year 2021, Fiscal Year 2023

Taxpayer	Assessed Value	% of Assessed Value
One Industry Way Co-Owners	$14,217,600	0.63%
Wal-Mart Real Estate Business	$11,638,200	0.52%
Staunton Station LLC	$11,406,200	0.51%
ETCL Staunton LLC	$11,081,000	0.49%
Statler Station LLC	$10,683,300	0.48%
Big Sky LLC	$10,163,100	0.45%
Big Sky II LLC	$9,991,100	0.45%
BH Brightview Baldwin Park LLC	$9,022,600	0.40%
LRC Willow View LP	$8,820,700	0.39%
Woodcrest Properties	$8,073,200	0.36%

Source: City of Staunton Department of Assessor

Principal Employers, 2021 (Unaudited)

Employer	**Employment Range**
Western State Hospital	500-599
Staunton City Schools	500-599
City of Staunton	250-499
Mary Baldwin University	250-499
Wal-Mart	250-499
Federated Auto Parts	250-499
Brightview Senior Living LLC	100-249
Best Buy	100-249
Virginia Department of Highways	100-249
Graphic Packaging	100-249

Source: Virginia Employment Commission (VEC)

SCHOOL ENROLLMENT	
FISCAL YEAR ENDING	
2021	2,435
2020	2,594
2019	2,574
2018	2,563
2017	2,534
2016	2,535
2015	2,582
2014	2,535
2013	2,516
2012	2,531

Source: Staunton City Schools

UNEMPLOYMENT RATE	
FISCAL YEAR ENDING	
2021	4.2%
2020	8.2%
2019	2.9%
2018	3.2%
2017	3.8%
2016	3.9%
2015	5.1%
2014	5.6%
2013	6.3%
2012	6.3%

Source: Virginia Employment Commission

THE BUDGET PROCESS

The City's budget team consists of the City Manager, Deputy City Manager, and Chief Finance Officer (CFO). The City Manager and the CFO review the current status of the economy and develop budget guidelines based on City Council's long-term financial and strategic plan and other factors for the upcoming fiscal year. City Council's three-year priorities for the future of Staunton are summarized below;

The CFO prepares the guidelines, instructions, and the forms for departments to submit their expenditure budget requests. The CFO is responsible for preparing all governmental and proprietary revenue estimates for tax revenues, state and federal revenues, proprietary fund revenues, and other revenues. After meeting with all departments and prioritizing all budget requests for new personnel, new operating expenditures, and capital requests, the CFO prepares the revenue and expenditure budget and submits the preliminary budget to the City Manager for review. The City Manager is responsible for submitting the proposed budget to City Council for review and discussion.

By a resolution adopted by City Council on May 24, 2012, the City Finance Department provides comprehensive financial management and support services to the School Board, and is responsible for all financial processes, budget, and the annual audit for the City and Staunton City Schools. The CFO works directly with the City Manager to prepare annual budget. The Chief Finance Officer is appointed by the City Manager.

The City of Staunton and Staunton City Schools also share the School's Human Resources Department for recruitment and all personnel related processes and activities. The Chief Human Resources Officer serves as the department head of the human resources department for the Schools and the City. The Chief Human Resources Officer assists the budget team for the City and Schools with personnel budget requests relating to changes in staff requirements and employee pay increases. The Chief Human Resources Officer is appointed by the City Manager.

BUDGET CONTROL

Per City Code, the Chief Finance Officer serves as the budgetary control officer and shall assist the City Manager in developing and assembling the necessary information and planning and prioritizing financial commitments for the preparation of the annual budget. The City adopts a balanced budget for all funds. The *Code of Virginia* requires the City to adopt a balanced budget by May 15 for the School's Education Fund budget and June 30 for all other City funds. Budget control is maintained at the fund level. The City Manager, or designee, is authorized to transfer appropriations from any line item within each fund as needed to sufficiently fund any expenditure. All departments have on-line, real-time access to all line items within their operating budgets. Purchase orders for materials, supplies, and services are not released until adequate appropriations are available. Open encumbrances are reported as assigned or committed fund balances at the end of each fiscal year. City Council adopts an ordinance to approve budget amendments that require increased or decreased appropriations to the total adopted budget.

INTERNAL CONTROL

Financial management of the City requires the City to establish and maintain procedures to provide an internal control structure to safeguard the City's assets from theft or misuse of property. The internal control procedures are designed to provide reasonable assurance that the City's assets are protected. Reasonable assurance recognizes that the; cost of a control does not exceed the benefits derived, and the valuation of costs and benefits require judgement by management.

BUDGET CALENDAR

A summary of the budget calendar for adopting the City and School budget is provided below.

September- The Staunton City Schools' budget process begins in September each year with a budget memorandum distributed to each principal and administrative department with guidelines for requesting new programs and procedures for submitting an expenditure budget request.

October- The City's budget process begins in October each year with a budget memorandum distributed to each department and outside private and non-profit agencies requesting funding from the City. Budget guidelines and procedures are detailed in the budget memo.

November- School budget requests are due back to the Finance Department in November. The budget team, consisting of the Chief Finance Officer and the Superintendent of Schools, meets with all principals and administrative departments to discuss and review their budget requests.

December- The CFO reviews and develops revenue estimates for the school budget based on the state-aid funding from the Commonwealth of Virginia.

December-January -City budget requests are due back to the Finance Department in December. In December and January, the budget team meets with all departments to discuss and review their budget requests and request any further analysis or details.

February- After a review of all budget requests, the CFO prepares a total preliminary revenue and expenditure budget for each entity to review with the City Manager and Superintendent. Based on City Council's priorities and the School Board's goals and objectives, budget cuts and or revenue increases are proposed to achieve a balanced budget.

March- The proposed school budget is submitted to the School Board. After a public hearing on the school budget, the Board may change or approve the budget prior to submitting the budget to the City for Council's funding consideration.

March- The City's annual proposed budget is submitted to City Council prior to April 1st each year.

April- City Council conducts budget work sessions during the month of April, open to the public, to review and discuss the proposed revenues and expenditures and any proposed tax or utility rate increases. The public hearings on the budget ordinance and any rate increases are conducted during the month of April.

May- The budget is normally adopted by May 1st each year, and must be adopted by June 30. The school budget must be adopted by May 15th each year.

The FY2023 Budget was presented to City Council on March 24, 2022 and scheduled for adoption on April 28, 2022.

FUND TYPES AND BUDGETARY BASIS

The City budget is developed by fund using Generally Accepted Accounting Principles (GAAP). Each fund is considered a separate accounting entity with self-balancing accounts for assets, liabilities, fund equity, revenues and expenditures or expenses.

The City's budget includes governmental funds, special revenue funds, and proprietary funds. The budgets for governmental fund types are prepared based on the modified-accrual basis of accounting. Proprietary fund budgets are based on the accrual basis of accounting. The City's FY2023 budget basis is consistent with its year certified audit statements.

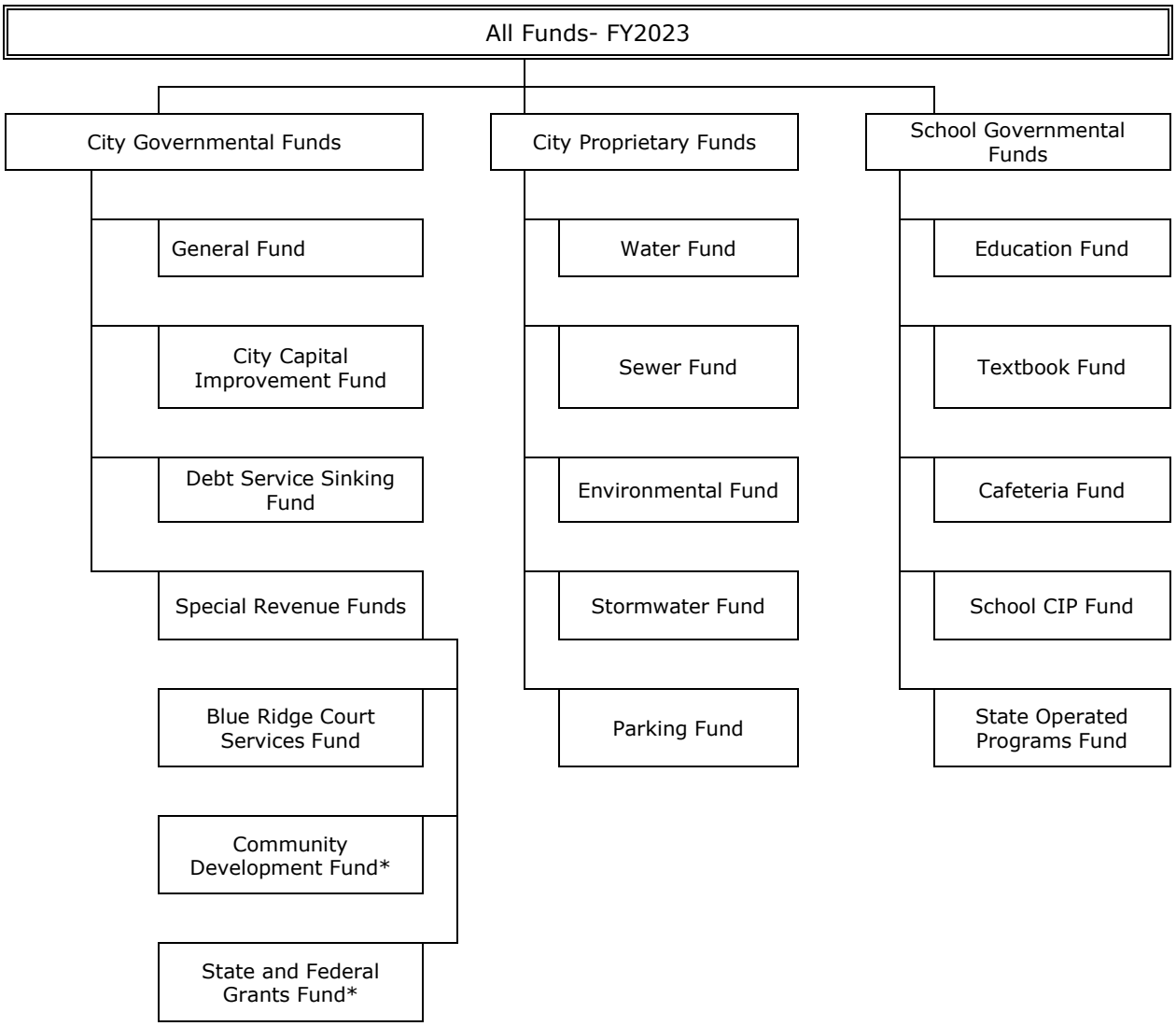
Major governmental funds include the General Fund, Debt Service Sinking Fund, and the Capital Improvement Fund. Expenditures are recorded when the related fund liability is incurred, and revenues are recognized when both measurable and available. The City records revenues received within 45 days of the end of the fiscal year.

The School budget includes the Education Fund, a governmental fund, which accounts for revenues and expenditures for the operations of the City's school system. The School budget includes other governmental funds for operations restricted to a specific purpose for revenues and expenditures; the Textbook Fund, the Cafeteria Fund, the School CIP Fund, and the State Operated Programs Fund.

Special revenue funds are non-major governmental funds and include the Blue Ridge Court Services Fund, Community Development Fund, and the State and Federal Grants Fund. Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed for expenditures for specified purposes. These budgets also use the modified-accrual basis of accounting to record revenues and expenditures.

Proprietary fund budgets are based on the accrual basis of accounting which records revenue when earned and expenses when a liability is incurred. Major proprietary funds include the Water Fund, Sewer Fund, Environmental Fund, and the Stormwater Fund. Non-major proprietary funds include the Parking Fund.

FINANCIAL STRUCTURE



Note* The FY2022 Budget does not have appropriations for the Community Development Fund and the State and Federal Grants Fund.

FUND DESCRIPTIONS AND FUND STRUCTURE

GENERAL FUND EXPENDITURE CATEGORIES

General Fund: The General Fund accounts for all expenditures and revenues not otherwise included in the other funds. It has an annual appropriation. Any unexpended and unencumbered amounts at the end of the fiscal year revert back to fund balance. The City's general fund expenditure budget is divided into seven operating functions: General Government Administration; Judicial Administration; Public Safety; Public Works; Health and Welfare; Parks, Recreation, and Cultural; and Community Development.

General Government Administration includes the legislative, administrative, financial, legal, audit, tax assessment, risk management, technology, and voter/election operations. Legislative functions include City Council to adopt policies, ordinances, and resolutions that governs the City. City Council also appoints members to serve on the numerous agency and board committees. Administration includes the: City Manager's office responsible for the administration of all City functions, provides guidance to all City departments providing services to citizens, and complies with all of the City's ordinances, resolutions, and policies; the Human Resources Department for recruitment and personnel administration for the City and Schools; City Attorney for legal services for the City and Schools; the audit for the annual outside independent audit; and public communication for information to citizens. Financial administration includes the Finance Department for budgeting, accounting, purchasing, utility billing and administration, payroll, payables, risk management, investment and debt management for the City and Schools. Financial administration also includes the Information Technology Department, tax assessment from the City Assessor and Commissioner of the Revenue, tax collections by the City Treasurer, and voter registration and elections by the Electoral Board and Registrar's office.

Judicial Administration includes the operations for the City's court system and court-related services. The City has three courts; Circuit Court, General District Court, and shares the Juvenile-Domestic Relations Court with the County of Augusta. The Sheriff's office provides court security and serves warrants. This function also includes the operations for the offices of; the Commonwealth Attorney and the Clerk of the Circuit Court.

Public Safety includes law enforcement, animal control, emergency communications, emergency fire and rescue services, juvenile and adult criminal facilities, building inspection, and the City's Office on Youth. The Staunton Police Department provides law enforcement services including criminal investigations, patrol, animal control, and administers the Emergency 911 Center for emergency communications for police and fire/rescue services. The Staunton Fire and Rescue Department provides emergency fire and rescue services, the emergency operations center, and fire inspections and permits. The City also funds its share of the cost for several regional facilities including; the Middle River Regional Jail Authority for adult incarceration, the Shenandoah Valley Juvenile Detention Center for juvenile incarceration, the Shenandoah Valley Animal Services Center for animal shelter, and the Shenandoah Valley Office on Youth, shared by Staunton, Waynesboro, and Augusta County, serving the area's youth and families.

Public Works function includes; engineering for the City's infrastructure, street maintenance and construction, building maintenance of all City facilities, and equipment maintenance for the City's fleet of vehicles and equipment. Public Works also provides for the operations, maintenance, and capital for the City's enterprise funds for water, sewer, stormwater maintenance, parking, and solid waste and recycling program.

Health and Welfare services are administered and provided through Shenandoah Valley Social Services (SVSS) providing assistance to adults and children experiencing financial hardship, neglect and abuse. SVSS is a regional facility funded by the cities of Staunton and Waynesboro, and the County of Augusta. The City also funds its share of the public health department.

Parks, Recreation, and Cultural operations include funding for the Parks and Recreation Department, the Staunton Public Library, and contributions to various arts and culture agencies and programs. Services and activities provided by the Staunton Parks and Recreation Department include the maintenance of the City's nine parks and facilities, swimming pools, horticulture, community centers, athletic programs for adults and children, and recreational programs and trips for adults and children.

Community Development includes funding for planning and zoning, economic development, tourism, community development agencies, and the regional transit system.

Capital Improvements Program (CIP) Fund: The CIP Fund accounts for major capital outlays of the General Government and School Board. The City's Planning Commission reviews and approves a five-year program with an eye towards the City's financial policies. The City Council adopts the five-year program but appropriates funding for the first year of the five-year program only. Thus, the five-year program is reviewed and adopted every year to ensure that needs are addressed in relation to the City's most current fiscal environment.

ENTERPRISE / PROPRIETARY FUNDS

Parking Fund: The parking fund accounts for the revenues and expenditures, including capital improvements program, for City's Parking facilities. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Parking fund five-year program is also reviewed and re-adopted each year.

Water Fund: The Water Fund accounts for the revenues and expenditures, including capital improvements program, for City's water production and distribution needs. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Water fund five-year program is also reviewed and re-adopted each year.

Sewer Fund: The Sewer Fund accounts for the revenues and expenditures that relate to the operations of the City's sewer system. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The five-year program is also reviewed and re-adopted each year.

Environmental Fund: The environmental fund accounts for the operational revenues and expenditures of the environmental fund for refuse collections and street cleaning for the City. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The Environmental fund five-year program is also reviewed and re-adopted each year.

Stormwater Fund: The Stormwater Fund accounts for the operational revenues and expenditures, including capital improvements program, for the City's stormwater management program. The City's Planning Commission also reviews and recommends to the City Council a five-year CIP. The City Council adopts both the operating budget and CIP through an Ordinance. The five-year program is also reviewed and re-adopted each year.

COMPONENT UNITS

School Board: The School Board is a publicly-elected body consisting of seven members. A chairperson and a vice-chairperson is elected by the members. The School Board has jurisdiction over the administration of the City's pre-Kindergarten to High School education system, and other ancillary activities. The School Board sets its own budget and requests an annual transfer from the General Government. Excess of revenues over expenditures remain in each of the School Board funds and is available for their use in future years. The School Board does not have the ability to raise taxes or issue debt. All debts are issued by the General Government and associated debt service payments are budgeted by the General Government. The School Board established three funds to account for its operations:

- **Operating Fund** – The Operating Fund accounts for all expenditures and revenues that pertain to the operation of the City's pre-Kindergarten to High School education system and not otherwise included in the other funds

- **Community Service Fund** – The Community Service Fund accounts for all expenditures and revenues that relate to the operation of a daycare, the television access programs and other community education programs

- **Food Service Fund** – The Food Service Fund accounts for all expenditures and revenues relating to the provision of food and beverages to the students of the City.

STRUCTURE OF CITY FUNDS
City of Staunton Fund Structure

General Fund
Revenue Sources:
Taxes, Permits, Fees & Licenses, Charges for Services, Recovered Costs, Fines & Forfeitures, Use of Money & Property, Revenue from the Commonwealth, and Federal Government.

Special Revenue Fund
Blue Ridge Court Services
Community Development
Grant
Revenue Sources:
Transfers from General Fund, State and Federal Revenues, User Fees

Componet Unit
School Fund
Textbook Fund
State Operated Programs
Cafeteria Service
School CIP Fund
Revenue Sources:
State and Federal Funds and transfers from General Fund

Debt Service Fund
Revenue Sources:
Transfers from the General Fund

Capital Projects Fund
Revenue Sources:
Transfers from General Fund
Debt Issuance
Meals Tax

Proprietary Funds
Parking
Water
Sewer
Environmental
Stormwater
Revenue Sources:
User Fees

(All funds are officially adopted and appropriated)

GENERAL FUND DEPARTMENT / FUND RELATIONSHIP

FY2023 CITY OF STAUNTON – GENERAL FUND DEPARTMENTAL DESCRIPTIONS

City Attorney - Provides legal advice and representation to the Mayor, City Council, City Manager, other city officials, and employees on a broad range of issues.

City Council - The Staunton City Council comprises seven members who are elected by City voters and empowered by the City Charter and the Code of Virginia with the responsibility of establishing laws in the city, adopting an annual budget and setting tax levels to fund maintenance of the city infrastructure, schools, public safety and other functions. Members of Staunton City Council serve four-year terms and have alternating tenures.

City Assessor **-** The Assessor's Office ensures that the burden of real estate taxation is distributed fairly among all property owners in the City consistent with the laws of the Commonwealth of Virginia. The assessor values approximately 11,500 real estate parcels in the City, which have a combined value of more than $2.2 billion. All real estate in the City of Staunton is reassessed every two years in the odd- numbered years. Assessments carry an effective date of January 1. The value of new construction or renovation work is added every year.

City Manager - The City Manager is appointed by City Council to manage all City departments and the day-to-day operations of the City of Staunton. It is also the duty of the City Manager to develop an annual City budget to present to City Council for review and adoption each year. The city manager's office includes an Assistant City Manager, Executive Assistant and Communications Manager.

Clerk of the Court - Serves as the recorder of deeds, decides certain issues of probate, issues marriage licenses, creates court records, and certifies and archives all records of the Circuit Courts and other records as provided by law.

Clerk of the Council - Prepares and maintains the official records of the city and serves as the administrative support to the legislative body.

Commissioner of the Revenue - Oversees the appraisal and assessment of all real property in the city, administers the city's real estate tax relief program, assesses individual and business personal property, issues business licenses, and administers local taxes on meals, lodging, admissions, cigarettes, utility services, and mobile communications.

Commonwealth's Attorney - Prosecutes all criminal and serious traffic offenses which occur within the City of Staunton.

Community Planning & Building **-** Responsible for updating and implementing the city's Comprehensive Plan. Planning & Zoning provides a wide variety of current and long-range planning services for the community by processing and evaluating applications for land use plans. Staff also develops and supports City policies including the preservation of the City's historic structures.

Economic Development & Tourism - Promotes business development throughout all areas and aspects of the city and its economy. Tourism marketing for the city is a special focus.

Engineering **-** Engineering reviews all new development plans, plats, and partitions for engineering accuracy and compliance with the required standards and specifications. New development in Staunton that is reviewed by staff includes all commercial and industrial sites, residential subdivisions, Planned Unit Developments, as well a Capital Improvement Projects.

Fire - Staunton Fire & Rescue provides round-the-clock fire suppression, emergency medical service, and special response operations to the city's 20 square miles, parts of Augusta County that immediately surround the city, and the campus of Mary Baldwin University. The department also provides public safety education and programming, and fire permits and fire inspections for homes, schools and businesses

Finance - Performs all financial functions (except tax assessments and treasury functions) including centralized accounting, centralized processing of payroll, accounts payable, and fiscal administration of city enterprises.

Human Resources - The Department of Human Resources provides shared, quality services to the City of Staunton and Staunton City Schools by administering a comprehensive program with a focus on attracting, retaining and motivating a high quality, diverse workforce.

Information Technology - Information Technology (IT) is responsible for meeting the information technology needs of the City of Staunton. The department maintains a metro area network supporting more than 30 locations throughout the City, connecting PCs, servers and telecommunication systems.IT establishes and maintains connectivity standards for the user community, monitors compliance with existing use policies, and advises the City Manager and City Council on issues related to technology. The department supports the City's web site, computing and telecommunications infrastructure, Geographic Information Systems (GIS), facilitates and conducts training for employees, and provides technical assistance in the purchase of hardware and software for individual users and departments.

Parks and Recreation - Enhance the lives of our citizens by providing a diverse package of recreation and park opportunities. Department oversee and maintains park facilities throughout the City of Staunton.

Police - The Staunton Police Department (SPD) is an internationally accredited, full-service law enforcement agency dedicated to serving the citizens of the City of Staunton. The department operates the City's state-of-the-art Enhanced-911 Center, which serves as the primary answering point for the City's 911 calls and dispatches calls for service for police, fire and the Staunton-Augusta Rescue Squad. The SPD also sponsors a number of crime prevention initiatives, including Virginia Rules, mentorship, and School Resource Officer programs for the area's youth; a Citizen's Police Academy; and Neighborhood and Business Watch programs.

Public Works - Provides project design, contract administration, and construction supervision and inspection for various public works projects. It also oversees the street lighting, sidewalk maintenance, tree trimming, street maintenance, and the Public Works Capital Improvements Program. The Public Works Department also oversees trash collection, street paving and water treatment. Public Works is the City's largest operational department and oversees the largest budget.

Registrar - Ensures that the opportunity to register and vote is available to all eligible residents. The General Registrar conducts registration and elections as required by the Virginia Constitution, Code of Virginia, and directives of the State Board of Elections and the City of Staunton’s Electoral Board.

Sheriff - Provides a responsive, coordinated, composite, city-wide Sheriff’s Office; independent yet supportive of other law enforcement agencies; preserves law and order; meets goals and objectives of the office; provides security and safety services in the most efficient and effective manner.

Social Services - The Shenandoah Valley Social Services (SVSS) provides human services assistance to citizens experiencing financial hardship, neglect and abuse in Staunton, Waynesboro and Augusta County. The mission of SVSS is to promote self-reliance and the protection of citizens through community-based services.

Treasurer - Collects and disburses all city funds, which includes accurate record keeping of all transactions, follow-up collection efforts concerning delinquent accounts, maintenance and reconciliation of bank accounts, investment of idle funds, and the collection and transmittal of state funds to the Virginia Department of Taxation.

Utility Billing - City of Staunton residents receive drinking water, sewer, and refuse / recycling collection services from the city.

CITY OF STAUNTON
DEPARTMENTAL / FUND RELATIONSHIP

Department	General Fund	Blue Ridge Court Fund	Water Fund	Sewer Fund	Parking Fund	Stormwater Fund	Environ. Fund	CIP Fund	Education Fund	Textbook Fund	SOP Fund	Cafeteria Fund	School CIP
City Council	X												
Clerk of Council	X												
City Manager	X												
Human Resources	X												
City Attorney	X												
Communications Manager	X												
Professional Consultants	X												
City Memberships	X												
Finance	X												
Assessor	X												
Commissioner of Revenue	X												
Treasurer	X												
Registrar	X												
Information Technology	X												
Risk Management	X												
Circuit Court	X												
General District Court	X												
Magistrates	X												
Juvenile Domestic Relations Court	X												
Clerk of the Circuit Court	X												
Sheriff	X												
Victim Witness Program	X												
Commonwealth Attorney	X												
Police	X												
E 911 Center	X												
Fire	X												
Community Public Safety	X												
Juvenile Detention Home	X												
Community Public Safety	X												
Local Agency	X												
Juvenile Detention Home	X												
Jail	X												
Office of Youth	X												
Inspections	X												
Animal Control	X												
Medical Examiner	X												
Engineering	X												
Public Works Administration	X												
Streets	X												
Traffic Engineering	X												
Traffic Signals	X												
Building Maintenance	X												
Equipment Maintenance	X												
Public Health	X												
Valley Community Services Board	X												
Children Services Act	X												
Dept of Social Services	X												
Tax Relirf for Elderly	X												
Community Welfare Assistance	X												
Educational Contributions	X												
Parks and Recreation	X												
Horticulture	X												
Golf Course	X												
Park Maintenance	X												
Community Cultural Contribution	X												
Library	X												
Planning	X												
Community Deveopment Assistance	X												
Economic Development	X												
Tourism	X												
Staunton Welcome Center	X												
Blue Ridge Court Serrvices		X											
Water Fund			X										
Sewer Fund				X									
Parking Fund					X								
Stormwater Fund						X							
Environmental Fund							X						
Capital Improvement Fund								X					
Education Fund									X				
Textbook Fund										X			
State Operational Programs											X		
Cafeteria Fund												X	
School CIP													X

FINANCIAL AND DEBT MANAGEMENT POLICIES

BUDGET

1. The City of Staunton will adopt a balanced budget for all funds. A balanced budget requires that the budgeted revenues and budgeted expenditures are equal for each fund.

2. The Chief Finance Officer serves as the budgetary control officer and shall assist the City Manager in developing and assembling the necessary information and planning and prioritizing financial commitments for the preparation of the annual budget.

3. Budget control is maintained at the fund level. The City Manager, or designee, is authorized to transfer appropriations from any line item within each fund as needed to sufficiently fund any expenditure.

4. All City department directors have on-line, real-time access to all operating expenditure and capital line items within their department budget. All line items include the budget, encumbrances, and detailed expenditure information.

5. Encumbrances for materials, supplies, and services are not released until adequate appropriations are available.

6. The Chief Finance Officer prepares monthly financial reports showing not less than the budgeted anticipated receipts, actual receipts, appropriations, encumbrances and expenditures through the month for which the report was prepared. Such reports shall be available and provided to the City Manager and Council by the second Thursday of each month. Special financial reports are prepared by the Chief Finance Officer upon the request of the City Manager or the Council.

7. The City and School's financial information which includes the budget, revenues, and expenditures is available on the City website for access to the general public.

8. The budget provides for employee position control at the fund level. The total number of full-time employee positions for all funds is authorized in the adopted budget. The approved City Pay and Classification system for employee wages effective for the budget year is authorized and published in the budget document.

9. The City may amend the adopted budget during the fiscal year to appropriate additional revenues and expenditures, or decrease appropriations, as needed. Any budget amendment that exceeds one percent of the total revenue in the adopted budget requires a public hearing notice to be published seven days prior to the meeting date for action on the amendment. The amendment may be approved after the public hearing is conducted.

10. The City will comply with all sections of the Virginia State Code pertaining to the budget process.

11. The City adopted budget includes all City and School funds.

CAPITAL IMPROVEMENT PLAN

The City approves a multi-year Capital Improvement Plan, (CIP), and budget each year. The approved CIP and budget includes the City CIP and the School CIP. The City and School CIP budgets are appropriated each year by Council. The CIP funds are designated as multi-year funds in the accounting system and automatically carry forward the project balances to the next fiscal year for completion of the projects. Council is not required to re-appropriate funds each year for the balance of the same project appropriation.

The CIP is a five-year capital plan updated annually to account for project estimate updates, new and revised projects, and completed projects.

The annual update to the CIP begins in October each year. The plan is presented to City Council and the Planning Commission in December each year. The plan is adopted in February during the budget process.

The draft CIP plan is presented to City Council and the Planning Commission for review and suggestions. The Planning Commission will make recommendations and accept the CIP based on the City's Comprehensive Plan. City Council approves the CIP after the Planning Commission's recommendations, and any other changes.

The CIP includes the funding sources for the proposed capital projects each year of the five-year plan. Funding sources are based on a five-year financial analysis of revenues and expenditures.

Once a project is completed, the balance of any remaining appropriated funds for the project is transferred to the CIP Undesignated Account to be held as contingency for other projects. Council approves the transfer of funds. Any transfer of appropriated funds from one project to another requires approval from City Council.

The City collaborates with the School Board to incorporate the School CIP and develop financing plans to pay for major improvements or renovations to school facilities.

The City prefers to finance capital projects with cash, or 'pay-as-you-go' funds, and federal and state grants.

The City may use debt financing for projects by issuing general obligation or revenue bonds to finance projects. Any project requiring debt financing shall have a useful life equal to the term of the bond and adhere to the City's Debt Policy ratios and guidelines.

DEBT POLICY

The Debt Policy provides guidance and criteria for the issuance of debt so the City will not exceed affordable levels of indebtedness. This policy is intended to ensure debt is issued and managed prudently in order to maintain a sound fiscal position and protect the City's credit quality:

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except when approved justification is provided.

2. When the City finances capital improvements or other projects by issuing bonds, or entering into capital leases, it will repay the debt within a period not-to-exceed the expected useful life of the project.

3. When feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

4. The City will retire tax anticipation debt, if any, annually, and will retire bond anticipation debt within six months after completion of the project.

DEBT RATIOS

The following debt ratios will be measured annually and will be measured as part of the debt issuance process. If the issuance of new debt causes the City not to be in compliance with one or more of the policies, staff must request an exception from City Council stating the justification and expected duration of the policy exception:

1. Direct net debt as a percentage of estimated assessed value of taxable property should not exceed four percent (4.0%). "Direct net debt" is defined as any and all debt that is tax-supported.

2. The ratio of debt service expenditures as a percent of total governmental fund expenditures should not exceed fifteen percent (15%).

3. Payout of aggregate outstanding tax-supported debt principal shall be no less than fifty percent (50%) repaid in 10 years.

FUND BALANCE POLICY

1. The City of Staunton will establish, at June 30 each year, a Safety Net Reserve, categorized as Committed Fund Balance, for all major operating funds equal to sixteen and one half percent (16.5%), of the subsequent fiscal yeartotal adopted expenditure budget for those operating funds.

2. All major funds include: General Fund, Water Fund, Sewer Fund, Environmental Fund, and the Stormwater Fund.

3. Financial circumstances allowing the use of the Safety Net Reserve to be appropriated for expenditures by City Council include:

    a. Unanticipated natural disasters resulting from storm damage, unseen infrastructure damage for water and sewer system deterioration, bridge repair, etc., exceeding $100,000 in damage.

    b. Imposition of mandates by Federal and State governments such as, water, sewer and landfill regulations, construction of court and jail facilities, etc., exceeding $100,000 in costs.

    c. Court decisions resulting in unbudgeted expenditures, in excess of $100,000.

d. Acts of terrorism against the City destroying the City's infrastructure or causing a financial hardship to provide services to citizens, in excess of $100,000.

4. The Safety Net Reserve will not be available for appropriation due to a general economic slowdown or recession. The City shall adjust its revenues and expenditures according to the economic conditions.

5. Funds used from the Safety Net Reserve shall be appropriated through the annual budget ordinance or by a budget amendment ordinance approved and adopted by City Council.

6. In the event the Safety Net Reserve or a portion of the reserve is used, the City will restore the Safety Net Reserve to the fifteen percent level within thirty-six months. If restoration cannot be accomplished within such time period without severe hardship to the City, the Chief Financial Officer will prepare a financial plan to restore the reserve to the fifteen level.

In no event, will the Safety Net Reserve be less than the amount calculated at June 30, 2021, equal to $9,571,866, (FY2022 General Fund Adopted Budget = $61,753,974 times 15.5%).

Funds in excess of the Safety Net Reserve, the General Contingency amount, and carry forward appropriations unexpended at fiscal year-end, shall be given first consideration for appropriation in the City's Capital Improvements Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget.

Any funds in the Education Fund in excess of the annual expenditures for any year ending June 30 shall be given first consideration for appropriation to the Education Fund Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget or approved through the annual budget adoption procedures.

CONTINGENCY RESERVE

The City shall establish a General Contingency amount for the General Fund equal to $250,000, categorized as Unassigned General Fund Balance, to provide for unexpected declines in budgeted revenues or unanticipated emergency expenditures.

FUND BALANCE CLASSIFICATION POLICY

Committed Fund Balance:
Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of City Council. Formal action includes the adoption of the annual City Budget Ordinance or adoption of budget amendment ordinances during the course of the operating year.

Assigned Fund Balance:
Assigned fund balance includes amounts constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Chief Finance Officer is delegated the authority to assign fund balance for specific purposes.

Restricted Fund Balance:
Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors for debt covenants, grantors, contributors, or laws or other regulations of other governments. Restricted fund balance can also be imposed by law through constitutional provisions or enabling legislation. The source of the constraint is outside the government and cannot be changed by City Council.

Nonspendable Fund Balance:
Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form such as inventories, property acquired for resale, prepaid amounts, or are amounts that are legally or contractually required to be maintained intact.

Unassigned Fund Balance:
Unassigned fund balance consists of amounts not assigned to other funds, or restricted, committed or assigned within the same fund. Unassigned fund balance includes all spendable amounts not contained in the other classifications and are technically available for any purpose.

A history of the General Fund year end fund balance by classification for the years 2013-2021 is stated below.

GENERAL FUND - FUND BALANCE HISTORY						
Year Ended June 30	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
2021	$103,947	$230,914	$9,571,866	$2,792,804	$9,587,197	$22,286,728
2020	100,048	242,949	8,738,079	2,118,052	6,366,059	17,565,187
2019	97,630	250,953	8,891,250	2,346,271	4,630,500	16,216,604
2018	198,490	15,219	8,489,250	2,221,017	4,605,965	15,529,941
2017	475,098	25,401	8,137,500	2,516,915	2,632,596	13,787,510
2016	103,252	15,825	7,295,960	2,790,139	2,106,836	12,312,012
2015	78,126	117,646	6,607,250	2,762,575	2,364,510	11,930,107
2014	95,561	122,452	5,777,532	2,152,899	3,386,768	11,535,212
2013	58,666	120,217	5,178,250	2,089,799	3,472,715	10,919,647

LONG-TERM FINANCIAL PLANNING

The Staunton Plan was developed by City Council during their retreat on August 10-11, 2021 and adopted by City Council in October 2022. The Staunton Plan includes five focus areas, called strategic areas, that guide what work should be prioritized: Infrastructure; Economic Development; Responsive, Efficient Government; West End; and, Built Environment. There are also actions identified within the strategic areas. In addition, City Council established core values from which to base our daily operations. These values include integrity, inclusion & equity, excellence, engagement, and environmentally conscious.

Economic Strategy – The City's long-range economic strategy is to attract new commercial, manufacturing, and retail businesses and expand existing businesses. This strategy will strengthen, diversify, provide employment growth, increase the median household income level, and sustain and increase the local tax revenue base to provide quality governmental services to the citizens of Staunton.

City Safety Net Reserve – The City's fund balance fiscal policy, as revised by City Council, now requires a reservation of 16.5% of the City's total general fund operating budget as a cash safety net reserve, reported as committed fund balance in the general fund. The primary government reserve is currently $9,571,886. These funds can be used only for major catastrophic events that would affect the public safety or major infrastructure of the City, or imposition of mandates by Federal and State governments. The City also adopted a policy to establish and maintain a contingency reserve in the amount of $250,000, reported as unassigned fund balance in the general fund, to provide for unexpected declines in budgeted revenues or unanticipated emergency expenditures.

Capital Improvement Plan (CIP) – The City approves a multi-year capital improvement plan and budget each year. The approved CIP plan and budget includes the City CIP and the School CIP. The City and School CIP budgets are appropriated each year by Council. The CIP funds are designated as multi-year funds in the accounting system and automatically carry forward the project balances to the next fiscal year for completion of the projects. Council is not required to re-appropriate funds each year for the balance of the same project appropriation.

The CIP is a five-year capital plan updated annually to account for project estimate updates, new and revised projects, and completed projects. The annual update to the CIP plan begins in October each year. The plan is presented to City Council and the Planning Commission in December each year. The plan is adopted in February during the budget process. The draft CIP is presented to City Council and the Planning Commission for review and suggestions. The Planning Commission will make recommendations and accept the CIP based on the City's Comprehensive Plan. City Council approves the CIP after the Planning Commission's recommendations, and any other changes The CIP includes the funding sources for the proposed capital projects each year of the five-year plan. Funding sources are based on a five-year financial analysis of revenues and expenditures.

Once a project is completed, the balance of any remaining appropriated funds for the project is transferred to the CIP Undesignated Account to be held as contingency for other projects. Council approves the transfer of funds. Any transfer of appropriated funds from one project to another requires approval from City Council.

The City collaborates with the School Board to incorporate the School CIP and develop financing plans to pay for major improvements or renovations to school facilities.

The City prefers to finance capital projects with cash, or 'pay-as-you-go' funds, and federal and state grants. The City may use debt financing for projects by issuing general obligation or revenue bonds to finance projects. Any project requiring debt financing shall have a useful life equal to the term of the bond and adhere to the City's Debt Policy ratios and guidelines.

Glossary and Acronyms

Adopted Budget
A financial plan for estimated revenues and expenditures adopted by City Council for the fiscal year for all funds.

Ad Valorem Tax
A tax calculated and levied on real and personal property according to the value of the property assessed.

Agriculture and Forestay Districts
Land districts established through zoning ordinances used solely for the production of agricultural and forestal products. The City has four agricultural and forestal districts.

Amortization
The reduction of debt through regular determined payments of principal and interest to retire the debt at the maturity date for the debt.

Annual Comprehensive Finance Report
Annual Comprehensive Financial Report (ACFR) The official fiscal year financial report completed after the City's audit from independent auditors.

Appropriation
A legal authorization adopted by an ordinance by City Council to expend or incur obligations for the government operations.

Assessed Value
The value determined for real estate or personal property by the Assessor or Commissioner of Revenue for the purpose of levying taxes upon the property.

Assessment
The official valuation of property for purposes of taxation.

Assets
Property owned by the City of Staunton having a monetary value.

Assigned Fund Balance
A portion of the total fund balance intended to be used for a specific purpose. The Chief Finance Officer is delegated the authority to assign fund balance for specific purposes.

Authorized Full-Time Employee Positions
The total number of employee full-time positions authorized in the adopted budget**.**

Available (Unassigned) Fund Balance
The funds remaining from the prior fiscal year available to spend in the current fiscal year.

Balanced Budget
A budget that has the total revenues equal to the total expenditures for the fiscal year.

Basis of Accounting
The timing of recognition when the financial transactions or events should be recognized for financial reporting purposes.

BPOL- Business, Professional, and Occupational License
A license tax levied upon the businesses located or performing work in the City engaged in a profession, trade, or occupation.

BRCS-Blue Ridge Court Services Fund
A fund to account for the revenues and expenditures for the operations of Blue Ridge Court Services. BRCS is funded totally by charges for services, and state and federal grants. Blue Ridge Court Services provides parole and probation services.

Bonds
Any obligation of the locality for the payment of money.

Bonds- General Obligation Bonds
The bonds of a locality for which the locality is required to levy ad valorem taxes for the payment of principal and interest on the bonds.

Bonds- Revenue Bonds
The bonds of a locality for which only specified revenues are pledged and no ad valorem or other tax of the locality are pledged for the payment of the bonds.

Bond Financing
A process used to issue long term debt for the financing of capital improvement projects.

BRCC-Blue Ridge Community College

Budget
A financial plan that identifies the plan of operations for a fiscal year and stating the required revenue and expenditure appropriations to accomplish the fiscal year plan. The annual budget is established by an Ordinance adopted by City Council.

Budget Amendment
An increase in appropriations for revenues and expenditures during the course of the fiscal year after the budget is formally adopted.

Budget Ordinance
A document used establish a budget for the fiscal year. Adoption of the ordinance legally appropriates funds for public purposes and establishes a tax rate for real estate and personal property. The ordinance gives the City Manager authorization to transfer funds from one revenue or expenditure line item to another line item within each fund of the budget, with the exception of City Council's general contingency account.

Capital Budget
Budget appropriations approved by City Council for the first year of the five-year Capital Investments Plan (CIP).

Capital Improvement Plan (CIP)
The City's multi-year capital improvement plan that identifies the City's and the School's capital infrastructure needs. All governmental funds, proprietary funds, and the School's education funds are included in the plan. Projects can include a major acquisition of new physical assets and /or the replacement/repair of existing capital assets. The plan is a planning tool for a five-year period and is revised and updated annually, and approved by City Council each year.

Capital Project
An expense for the purchase or construction of an item or technology system that generally has a value of at least $50,000 and has a useful life of at least 10 years.

Capital Reserve
An appropriation in the Capital Investment Plan reserved for the replacement or maintenance of major facilities and equipment.

Carryover Funds
The process of appropriating specific funds, encumbrances, and other obligations approved in a previous fiscal year to complete the project, program, or planned expenditure. Some Commonwealth of Virginia programs and grants require the carryover of unspent funds from one fiscal year to another.

CDBG- Community Development Block Grant
A grant program funded by the United States Department of Housing and Urban Development (HUD) to improve the housing, neighborhood, and economic conditions of the City's low and moderate income residents.

City Manager's Proposed Budget
An annual financial plan for the fiscal year for revenues and expenditures submitted by the City Manager to City Council for all funds.

COLA – Cost of Living Adjustment
A cost-of-living adjustment in the form of a pay increase for employees.

Community Development Fund
A fund to account for the proceeds of federal Community Development grants and other federal and state grant programs for community development. Expenditures are restricted by terms of the grant agreements for community development activities. Community Development Block Grants (CDBG) for general government purposes are also reported in this fund.

Constitutional Offices
The offices of the City's elected officials established by the Commonwealth of Virginia. The City has five constitutional offices; the Sheriff, Treasurer, Commissioner of Revenue, Clerk of the Circuit Court, and the Commonwealth Attorney.

CPI-Consumer Price Index
A statistical measure published by the United States Bureau of Labor Statistics to show the effect of inflation on purchasing power for the price of consumer goods and services purchased by households.

CSA-Children's Services Act for Youth and Families

CSPDC- Central Shenandoah Planning District Commission
A regional group of cities and counties that includes the Cities of Staunton, Waynesboro, Harrisonburg, Lexington, Buena Vista, and the Counties of Augusta, Rockbridge, Highland, Rockingham, and Bath County. The Central Shenandoah Planning District Commission provides assistance in a variety of program areas including Disaster Preparedness and Mitigation, Economic Development, Environmental and Natural Resources, Housing and Community Development, and Transportation. The GIS staff at the CSPDC supports the geospatial data needs of all of our program areas, as well as, provides the localities in the region with a variety of GIS/mapping services

CY- Calendar Year

Debt
An obligation or liability to re-pay funds borrowed.

Debt Service
The amount of principal and interest due and payable each year on the City's debt.

Debt Service Fund
A fund established to account for the principal and interest payments of general long-term debt. The City has one debt service fund, the General Governmental Debt Service Fund, that includes debt payments for the City and the Schools. Debt payments for the proprietary funds are included the proprietary funds.

Department
An entity, such as the Department of Public Works, responsible for the operations and services of that unit.

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

Distinguished Budget Presentation Awards Program
An awards program created in 1984 and administered by the Government Finance Officers Association to recognize governments that prepare effective budget documents to communicate with their constituents. Budget documents are evaluated based on compliance with numerous criteria established by GFOA's Committee on Governmental Budgeting and Management.

DSD- Downtown Service District
The downtown business district established as a special service district for City services with an additional real estate tax levied against real property values.

Education Fund
A governmental fund to account for revenues and expenditures for the operations of Staunton City Schools.

Employee Fringe Benefits
A form of compensation, in addition to wages or salary, in the form of employer paid contributions for benefit programs. The City's employee fringe benefits include the costs for Social Security and Medicare (FICA), a retirement and life insurance program administered by the Virginia Retirement System, workers compensation, health insurance, unemployment, a 457 Deferred Compensation Plan, vehicle allowance, and the Line of Duty Act for public safety employees.

Encumbrances
Funds reserved for specific purposes for goods and services purchased prior to the actual payment for the goods and services. Funds are reserved in the accounting system by a purchase order after a contract has been signed or goods ordered.

Environmental Fund
This fund accounts for the operations of the City's street cleaning, recycling, refuse collections and regional landfill operations.

Expenditure
Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Fiscal Year
A twelve-month period designated as the operating year for accounting and budgetary purposes. The City's fiscal year period is July 1st to June 30th.

Fund
An accounting term to describe the City's major financial accounts used to record revenues and expenditures for a specific purpose. A fund has self-balancing set of accounts to record revenues and expenditures, assets, liabilities, reserves and equity. The City has governmental funds, internal service funds, and proprietary funds. The governmental funds include the; General Fund, Debt Service Sinking Fund, Capital Investment Fund, Education Funds, Blue Ridge Court Services Fund, Grants Fund, and the Community Development Fund. The proprietary funds include the; Water Fund, Sewer Fund, Environmental Fund, Parking Fund, Storm Water Fund, and the Golf Fund. The internal service funds include the; Health Insurance Fund and the Inventory Fund. Staunton City Schools have governmental funds that include the; Education Fund, Textbook Fund, Cafeteria Fund, Capital Improvements Fund, the State Operated Programs Fund, and the GENESIS Fund.

Fund Balance
An amount of money or other resources in a fund stated at the end of the fiscal year period. The value represents the total assets of a fund minus the liabilities, and revenues. It is commonly referred to as the year-end balance of a fund.

Fund Balance Classifications
Fund balances of governmental funds are classified into five sections for nonspendable funds, restricted funds, committed funds, assigned funds, and unassigned funds.

GAAP- Generally Accepted Accounting Principles
A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

General Contingency Reserve
Funds set aside to provide for unforeseen expenditures. The General Fund has $250,000 established as a contingency for the fiscal year.

General Fund
A fund to account for all revenues and expenditures for general operations of City departments. The General Fund is the City's primary operating fund used to account for and report all financial resources not accounted for and reported in another fund.

GFOA-Government Finance Officers Association
GFOA represents public finance officials throughout the United States and Canada to promote excellence in state and local government financial management.

GHP- Gypsy Hill Park
A recreational park facility owned and operated by the City.

Grant
A source of funding contributed by another entity or from another governmental unit such as the federal or state government. The funding is usually contributed for a specific purpose with guidelines for the expenditure of funds.

HB599
State aid for law enforcement services for localities with police departments.

Inter-Fund Transfers
A transfer of cash from one fund to another fund for the same government unit.

Inter-Governmental Revenue
Revenue received from other governments, such as the federal or state government.

Internal Service Fund
Funds to account for the financing of goods and services to other departments of the City on a cost reimbursement basis. The City's Internal Service Funds include the Health Insurance Fund and the Inventory Fund.

Licenses/Permits
Revenues categorized as an account group to report fees levied for transactions such as the issuance of building permits, zoning fees, police fees, etc.

Line Item
A revenue or expenditure account established for budget appropriations and reporting.

Long-Term Debt
Debt with a maturity of more than one year after the date of issuance.

MHP-Montgomery Hall Park
A recreational park facility owned and operated by the City.

Modified Accrual Basis of Accounting
All governmental funds use the modified accrual basis of accounting. Revenues and related assets are recognized when measurable and available. Expenditures are generally recognized when the goods and services are received and the fund liability is incurred.

MRRJA- Middle River Regional Jail Authority
The regional jail facility owned and operated by the Cities of Staunton, Harrisonburg, Waynesboro, and the counties of Augusta and Rockingham. Annual operating expenses are allocated based on the number of inmates from each jurisdiction.

MRRWWTP- Middle River Regional Wastewater Treatment Plant
The regional wastewater treatment facility owned by the City of Staunton and Augusta County Service Authority. The facility is operated by Augusta County Service Authority. The City owns 72.1% of the facility and Augusta County Service has ownership of 27.9%. Operating expenses are paid based on the percentage of total gallons of sewage flow received from each locality. Capital expenses are paid based on the ownership percentage.

Object Classification
The grouping of expenditures based on the type of expenses for the goods and services purchased. Examples include personal services, fringe benefits, materials, services, equipment, etc.

Operating Expenditures
The cost of personnel, materials, services, and capital outlay required for a department to function to provide services to the citizens of the City. Examples of operating expenditures include the cost for; wages, fringe benefits, the purchase of goods and services, equipment maintenance contracts, and capital outlay such as furniture, technology equipment, vehicles, etc.

OPEB- Other Post-Employment Benefits
Benefits received by an employee when he or she begins retirement. The City provides retiree health insurance to retired employees until the age of 65.

Ordinance
A document representing a set of laws, codes, or regulations. The budget ordinance is the means by which the annual budget appropriations are adopted and authorized by City Council.

Parking Fund
A proprietary fund to account for the operations of the City parking garages, lots and parking enforcement operations. Fees are charged to customers that use the parking facilities.

PILOT – Payment in Lieu of Tax
A revenue source to the General Fund paid as a fee from the proprietary funds for the overhead costs of administering the proprietary fund

PPTRA- Personal Property Tax Relief Act
The Personal Property Tax Relief Act of 1998 provides tax relief for residential passenger cars, motorcycles, and pickup trucks and other residential vehicles. PPTRA revenue is received by the City from the State and passed through to residents in the form of a credit on the personal property tax bill.

Proprietary Fund
A separate fund established to account for specific operations that are financed through user fees for a specific public service. The City of Staunton has six proprietary funds, the water fund, sewer fund, environmental fund, parking fund, golf fund, and stormwater fund.

Real Property
Real estate, including land, buildings, and improvements classified as land, residential, commercial, industrial, and tax-exempt property for purposes of tax assessment.

Revenue
Income received from the levy of taxes, fees, charges for services, inter-fund transfers, and federal and state funds and grants.

Salaries and Benefits Expenses
A category of expenditures for reporting personal services cost that includes salaries, wages, and fringe benefits cost for the employee.

SCS- Staunton City Schools

Sewer Fund
A proprietary fund to account for the operation of the City's sewer treatment and distribution system. Utility fees are charged to consumers to pay for the operations and capital.

SOP- State Operated Programs
Education programs operated and fiscally managed by Staunton City Schools for the Commonwealth of Virginia. These two programs include the Shenandoah Valley Juvenile Detention Center (SVJDC) and the Commonwealth Center for Children and Adolescents (CCCA). The Commonwealth pays the total cost of operations for these programs. The employees of these programs are Staunton City School employees.

Storm Water Fund
A proprietary fund to account for the operations of the City's storm drain infrastructure systems. Utility fees are charged to consumers to pay for the engineering operations and capital infrastructure.

Tax Base
The total market value of taxable property, including real property and personal property. Real property includes land, buildings, and improvements owned by citizens, businesses, and public service corporations. Personal property includes cars, boats, and business tangible property.

Tax Rate
A dollar value established as a rate to levy taxes based on an assessed value. The tax rate(s) are established by City Council through adoption of ordinances.

Transfers to Other Funds
A budget appropriation to account for the transfer of revenue from one fund to another fund to support the operation of the receiving fund or as a reimbursement for costs incurred to a fund. For example, the General Fund transfers funds to the Education Fund to fund the local cost of education expenses.

VCSB-Valley Community Services Board
VCSB has the authority by the Code of Virginia for mental health, intellectual disability and substance abuse services. VCSB is a regional facility for the City of Staunton, Augusta County, and the City of Waynesboro. VCSB is funded by federal, state, and local budgets.

VDOT- Virginia Department of Transportation
The Virginia Department of Transportation is responsible for building, maintaining and operating the commonwealth's roads, bridges and tunnels. Virginia has the third-largest state-maintained highway system in the country, behind Texas and North Carolina and through the Commonwealth Transportation Board, it provides funding for airports, seaports, rail and public transportation. The City receives federal and state highway funds through VDOT for annual street maintenance expenses and funds or grants for capital construction of roadways, sidewalks, and storm drain infrastructure.

VRS- Virginia Retirement System
The retirement pension and life insurance program for employees.

VPSA- Virginia Public School Authority
The Virginia Public School Authority operates several financing programs for public primary and secondary education. The goals of the VPSA's financing programs are to: provide market access to those communities which do not have ready access; provide low cost financing; and maintain the high credit quality to ensure that the lowest possible interest rates are obtained. The City issues general obligation bonds through VPSA to finance the construction and renovation of school buildings.

VRA-Virginia Resources Authority
VRA, working with its state agency partners, provides Virginia localities access to cost-effective, sustainable, and innovative financial solutions for projects that support vibrant and healthy Virginia communities. The City issues general obligation bonds through VRA for water and sewer capital projects.

VW-Victim Witness Program
A grant program funded by state and federal grants, and local sources to provide for the rights of victims in restitution recovery.

Water Fund
A proprietary fund to account for the operation of the City's water resources, treatment and waterline distribution system. Utility fees are charged to consumers to pay for operations and capital.

CITY OF STAUNTON DEPARTMENTAL PERFORMANCE MEASURES

Function/Program	2019 Actual	2020 Actual	2021 Actual	2023 Target	STAUNTON PLAN Values	STAUNTON PLAN Strategic Areas
General Administration						
City Council / Manager:						
Regular Meetings Held	19	22	21	21	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Special Meetings Held	5	8	9	8	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Resolution	20	22	23	22	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Ordinance Amendments	38	30	37	30	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Board Appointments	34	38	45	40	IN: IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Budget Adoption	4/26/2018	4/25/2019	5/13/2020	4/28/2022		
Human Resources						
Applications Received	711	754	690	700	IN; IE; EX	REG
Positions Filled	114	73	140	100	IN; IE; EX	REG
Tranings Held	19	13	24	25	IN; IE; EX	REG
Grievances Filed	0	1	0	0	IN; IE; EX	
Finance						
Unqualified Audit Opinion	Obtained	Obtained	Obtained	Obtained	IN; EX	REG
GFOA Award for Financial Reporting	Obtained	Obtained	Obtained	Obtained	IN; EX	REG
Number of Accouints Payable Checks	20,421	18,607	17,838	19,000	IN; EX	REG
Number of Payroll Checks Processed	17,141	16,971	15,775	16,500	IN; EX	REG
Number of Journal Entries	575	622	618	650	IN; EX	REG
Treasurer						
Real Estate Tax Bills	11,194	11,242	11,267	11,300	IN; EX	ED; REG; BE
Personal Property Bills	17,057	17,361	18,712	18,750	IN; EX	ED; REG; BE
Dog Licenses	1,414	1,398	1,375	1,450	IN; EX	ED; REG; BE
Collection Actions	20,433	20,595	20,888	21,000	IN; EX	ED; REG; BE
Fees, Permits, and Other Licenses	31,964	32,226	33,319	33,500	IN; EX	ED; REG; BE
Taxes and Other State Duties	1,206	1,026	1,026	1,250	IN; EX	ED; REG; BE
Financial Management Transactions	9,695	8,283	9,794	9,800	IN; EX	ED; REG; BE
Registrar						
Registered Voters	16,560	17,720	17,591	18,000	IN; IE; EX; ENG	REG
Election Day In Person Voters	6,438	4,065	4,943	7,500	IN; IE; EX; ENG	REG
All Other Voters	339	8,912	9,639	7,500	IN; IE; EX; ENG	REG
Information Technology						
PC's Supported	375	375	375	375	IN; EX	IN; ED; REG; WE; BE
Printers Supported	75	75	75	75	IN; EX	IN; ED; REG; WE; BE
Phones Supported	800	800	800	800		
Servers Supported	40	40	40	40	IN; EX	IN; ED; REG; WE; BE
User Supported	400	400	400	400	IN; EX	IN; ED; REG; WE; BE
Judicial Administration:						
Clerk of Circuit Court						
Civil Cases Commenced	595	506	513	5,200	IN; IE; EX	REG
Criminal Cases Commenced	1,496	1,180	1,453	1,500	IN; IE; EX	REG
Judgements	1,094	879	956	1,100	IN; IE; EX	REG
Deeds Recorded	3,238	3,673	4,468	3,700	IN; IE; EX	REG
Restitution	435	340	413	450	IN; IE; EX	REG
Concealed Handgun Permits	356	577	312	325	IN; IE; EX	REG
Commonwealth Attorney						
Circuit Court Criminal Filings	1497	1188	1450	1,500	IN: IE; EX; ENG; ENC	REG
General District Court Criminal Filings	2065	1823	1432	2,100	IN: IE; EX; ENG; ENC	REG
Juvenile Court Misdemeanors	2811	1943	1964	2,800	IN: IE; EX; ENG; ENC	REG
Juvenile Court Felonies	224	156	223	225	IN: IE; EX; ENG; ENC	REG

STAUNTON PLAN

Values:		**Strategic Areas:**	
Integrity	IN	Infrastruture	IN
Inclusion & Equity	IE	Economic Development	ED
Excellence	EX	Responsive, Efficient Government	REG
Engagement	ENG	West End	WE
Environmentally Conscious	ENC	Built Environment	BE

CITY OF STAUNTON DEPARTMENTAL PERFORMANCE MEASURES

Function/Program	2019 Actual	2020 Actual	2021 Actual	2023 Target	STAUNTON PLAN Values	STAUNTON PLAN Strategic Areas
Public Safety:						
Police:						
Arrests	2,671	2,568	2,421	2,700	IN; IE; EX; ENG	ED; REG
Parking tickets	4,674	3,735	3,829	4,675	IN; IE; EX; ENG	ED; REG
Traffic citations	4,831	3,811	3,348	4,800	IN; IE; EX; ENG	ED; REG
Fire:						
Incident responses	3,681	3,089	2,619	3,700	IN; IE; EX; ENG	IN; ED; REG
Fires extinguished	64	63	43	65	IN; IE; EX; ENG; ENC	IN; ED; REG
Inspections	1,921	1,571	972	1,925	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Inspections:						
Building permits issued	1,035	843	1,100	1,100	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Building inspections conducted	3,302	2,902	2,805	3,300	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Public Works:						
Refuse:						
Recycling collected (tons per day)	2.34	1.81	1.10	1.50	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Refuse collected (tons per day)	68.4	67.8	68.1	68	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Other public works:						
Lane miles paved	18.17	13.4	9.86	150	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Parks and Recreation:						
Recreation Games	1828	106	300	2,100		
Total Golf Membership	59	26	23	125	IN; IE; EX; ENG; ENC	REG
Rounds of golf	7,101	8,334	7,520	12,000	IN; IE; EX; ENG; ENC	REG
Library:						
Volumes in collection	119,763	112,577	111,840	125,000	IN; IE; EX; ENG; ENC	REG
Total volumes borrowed	378,818	171,426	132,989	400,000	IN; IE; EX; ENG; ENC	REG
Utility:						
New connections-water	10	17	25	20	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE
Active customers-water	9,612	9,653	9,604	9,650	IN; IE; EX; ENG; ENC	IN; ED; REG; WE; BE

STAUNTON PLAN

Values:		**Strategic Areas:**	
Integrity	IN	Infrastruture	IN
Inclusion & Equity	IE	Economic Development	ED
Excellence	EX	Responsive, Efficient Government	REG
Engagement	ENG	West End	WE
Environmentally Conscious	ENC	Built Environment	BE

CITY OF STAUNTON, VIRGINIA

FY 2023 BUDGET

JULY 1, 2022 - JUNE 30, 2023

ADOPTED BUDGET - $142,185,506

BUDGET DATA, SCHEDULES, FINANCIAL INFORMATION

April 28, 2022

www.staunton.va.us

CITY COUNCIL AGENDA BRIEFING

Staunton, VA

Meeting Date:	**April 28, 2022**	**Staff Member:** **Phil Trayer**
Item #		
Department:	**Finance**	
Alignment with Staunton Plan (Value/Strategic Area):	**Value: Excellence** **Strategic Area: Responsive, Efficient Government**	
Subject:	**Ordinance to Increase Environmental Fund Fee Rates**	

Background: The FY2023 budget proposal includes a 15% increase in refuse and recycling rates, effective July 1, 2022, to provide sufficient revenue for operating and capital expenses for the Environmental Fund. This increase follows the plan first introduced to Council in 2019 during the FY2020 Budget process. With the increase, the increased rate will generate $2,972,741 in revenues for FY2023. The budget proposes to use $588,311 from fund balance to cover the remaining deficit and to reduce the amount of the rate increase needed to fund the operation. The total expenditure budget for FY2023 equals $4,297,745. The 15% rate increase will generate an additional $387,749 for FY2023. Rates were last increased effective July 1, 2020, for fiscal year 2021.

Bi-monthly customers will be billed at the new rates beginning with utility bills issued on September 10. The proposed increase for residential customers is $3.13 per month, or $6.26 per bi-monthly billing cycle.

Introduction of the proposed ordinance occurred at Council's regular meeting on March 24, 2022, with consideration of the ordinance scheduled for the meeting on April 28, 2022. A properly advertised public hearing occurred on April 14, 2022.

The FY2023 Environmental Fund budget includes the following expenditures:

Environmental Office	$151,328	Handling citizen complaints due to sanitary conditions and health hazards; enforcement of City Code requirements
Street Cleaning	$499,117	Cleaning of all City streets
Refuse Collection	$1,330,578	Residential and commercial trash collection
Recycling Collection	$132,089	Collection of recyclables and capital equipment
Landfill	$1,398,261	20.18% City share of landfill operations and capital
Billing and Collections	$13,900	Bad debt expense and annual software fees for billing
Risk Management	$76,500	Property and liability insurance; workers' compensation insurance
Transfers to Other Funds	$685,972	Payment to General Fund and Water Fund for administrative support functions
Litter Control Grant	$10,000	Commonwealth of Virginia grant for litter control programs
Total FY2023 Budget	$4,297,745	Increase of $1,032,318 over FY2022

Refuse and Recycling Proposed Rate Increases:

	Current Rate	Proposed Rate	Schedule
Residential Refuse / Recycling Fee	$20.88	$24.01	Once/week
Light Commercial Fee	$47.40	$54.51	Once/week
Heavy Commercial—Outside CBD	$100.28	$115.32	Once/week
Heavy Commercial—Inside CBD	$127.41	$146.52	5 days/Week
Special Unscheduled Pickup	$105.00	$120.75	As requested

Attachment: Proposed Ordinance

Interim City Manager's Recommendation: Recommend that Council adopt the ordinance.

Suggested Motion: I move that Council adopt an ordinance amending, restating and reordaining Section 8.30.110, Fees—Prescribed, of Staunton City Code to increase the refuse and recycling fees 15%, effective July 1, 2022, as presented.

Interim City Manager: Leslie Beauregard

Ordinance No. 2022-11

AN ORDINANCE AMENDING, RESTATING AND REORDAINING SECTION 8.30.110, FEES – PRESCRIBED, OF ARTICLE II, COLLECTION OF REFUSE BY CITY, OF CHAPTER 8.30, SOLID WASTE, OF TITLE 8, HEALTH AND SAFETY, OF THE STAUNTON CITY CODE

BE IT ORDAINED by the Council of the City of Staunton, Virginia, that Section 8.30.110 of the Staunton City Code is hereby amended to read as follows:

8.30.110 Fees – Prescribed.

(1) Residential. For a mandatory fee of $ 24.01 per month for each single-family unit (to include each unit in a multifamily structure), the city shall provide one weekly pickup of refuse from each residential unit in the city, whether inside or outside the central business district, the basis of computation of the fee being a single-family unit. The fee for refuse collection service for all other than single-family units shall be in an amount adequate to cover all costs to the city for such service, such amount to be established by the director of public works as part of the city's solid waste policy, with the approval of the city manager, but such fee shall not be less than $24.01 per month per unit.

(2) Light Commercial. The mandatory fee for refuse collection service to light commercial customers, whether inside or outside the central business district, shall be $ 54.51 per month. The light commercial designation shall apply to those customers which place the equivalent of four or fewer bags/containers of refuse at the curb for collection.

(3) Heavy Commercial. The mandatory fee for refuse collection service to heavy commercial customers within the central business district shall be $146.52 and $115.32 for those outside the central business district. The heavy commercial designation shall apply to those customers which place the equivalent of five or more bags/containers at the curb for collection. All full-time restaurants shall be deemed heavy commercial customers.

(4) Special Unscheduled Pickup. When refuse is stored or placed curbside in a manner not otherwise in accordance with the city's solid waste policy, it shall be deemed a request for a special unscheduled pickup and a crew may be dispatched to collect the refuse. The fee for

pickup shall be in an amount adequate to cover all costs to the city for such service, such amount to be established by the director of public works as part of the city's solid waste policy, with approval of the city manager, but such fee shall not be less than $120.75 and shall be charged to the property owner or tenant.

(5) Recyclables

(a) The mandatory fee for the collection of recyclable materials from customers not otherwise charged a refuse collection service fee shall be $24.01 per month.

(6) Collection Outside City Limits. The fee for refuse collection service rendered outside of the city limits shall be in an amount equal to 200 percent of the fee charged for such service in the city limits.

(7) Exemption, Deferral, Modification or Waiver of Fee.

(a) By ordinance, persons may be exempted, deferred, or charged a lesser amount from paying any charges and fees authorized for the collection and disposal of garbage and refuse only if based on the income criteria, as provided by Section 58.1-3211 of the Virginia Code.

(b) The director of public works may waive all or part of the fees for any multifamily structure or commercial customer if contractual arrangements are made and maintained by that customer for adequate containerized service as determined satisfactory by the director of public works.

In all other respects, the provisions of Chapter 8.30 of the Staunton City Code remain the same and are hereby restated, confirmed and reordained.

This ordinance shall be effective April 28, 2022

Introduced: March 24, 2022

Adopted: April 26, 2022

Effective Date: April 28, 2022

Andrea W. Oakes, Mayor

ATTEST: _____
Kiley A. Kesecker Clerk of Council

Ordinance No. 2022-11

AN ORDINANCE ESTABLISHING A BUDGET FOR THE CITY OF STAUNTON, VIRGINIA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023, APPROPRIATING FUNDS AT SEVENTY-FIVE PERCENT (75%) OF SUCH APPROVED BUDGETED AMOUNTS FOR PUBLIC PURPOSES FOR SUCH FISCAL YEAR, SUBJECT TO FUTURE APPROPRIATION AMENDMENT; ESTABLISHING A TAX RATE ON TAXABLE PERSONAL PROPERTY, REAL ESTATE AND PROPERTY OF PUBLIC SERVICE CORPORATIONS; ESTABLISHING AND IMPOSING A SERVICE CHARGE ON CERTAIN REAL PROPERTY EXEMPT FROM TAXATION; AND CONTINUING IN EFFECT ALL ORDINANCES OF THE CITY OF STAUNTON, VIRGINIA, RELATING TO TAXES, LICENSES, FEES, SERVICE CHARGES, COSTS AND OTHER CHARGES AND ALL ORDINANCES RELATING TO THE TIME OF PAYMENT THEREOF AND COLLECTION THEREOF, EXCEPT AS HEREIN SPECIFICALLY MODIFIED

BE IT ORDAINED by the Council of the City of Staunton, Virginia, as follows:

SECTION 1. The following budget, annexed and incorporated by reference, totaling **$142,185,506** for the City of Staunton, Virginia for the fiscal year beginning July 1, 2022 and ending June 30, 2023 is hereby proposed, approved and adopted:

(SEE ATTACHED BUDGET, incorporated by reference)

SECTION 2. Public revenues of the City of Staunton, Virginia are hereby appropriated for public purposes for the fiscal year beginning July 1, 2022, and ending June 30, 2023, at **seventy-five percent (75%)** thereof as set forth in the appropriate Section of such budget, with the recognition and stipulation that budget approval is not an appropriation of funds and only those funds as appropriated at such percentage and no more are set aside and may be spent, subject to future appropriation amendment(s) by ordinance as may be adopted by City Council

SECTION 3.

3.1. The tax rate for all real estate, including real estate owned by public service corporations, subject to tax for the calendar year beginning January 1, 2022, shall be and is fixed at $0.92 per $100.00 of assessed value of such property per year, with assessed values being established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January of every odd numbered year.

3.2. The tax rate for all real property and improvements located in the Downtown Service District is subject to an additional tax for the calendar year beginning January 1, 2022, which shall be and is fixed at $0.15 (fifteen cents) per $100.00 of assessed value of such property for calendar year 2022. Assessed values for the Downtown Service District shall be established through biennial reassessments pursuant

to Section 58.1-3253 of the Code of Virginia, as amended, as of January 1 of every odd numbered year. These rates shall continue until modified by action of the Council of the City of Staunton, Virginia.

SECTION 4.

4.1. The tax rate for all personal property, including vehicles owned by public service corporations (but excluding machinery and tools, referenced and defined in Section 58.1-3507 of the Code of Virginia, as amended), subject to tax for the calendar year beginning January 1, 2022, shall be fixed at $2.90 per $100.00 of assessed value per year.

4.2. The tax rate for machinery and tools as defined in Section 58.1-3507 of the Code of Virginia, as amended, subject to tax for the calendar year beginning January 1, 2022 shall be and is fixed at $1.24 per $100.00 of assessed value per year.

SECTION 5. For the period of July 1, 2022, through June 30, 2023, certain categories of property exempted from taxation under Section 58.1-3600 et seq. of the Code of Virginia, as amended, shall be assessed and have imposed a fee or service charge based on the assessed value of the real estate and the amount which the City of Staunton expended in the year preceding for police and fire protection and, in the case of faculty and staff housing of an educational institution, the cost of public school education. The categories of property eligible for such assessment, and the method for calculating the assessment, are prescribed in Section 58.1-3400 et seq. of the Code of Virginia, as amended.

SECTION 6. The rate of service charge or fee imposed for property subject to such charge or fee under Section 5 of this ordinance shall be and is fixed and imposed at $0.19 per annum per $100.00 of assessed value and $0.49 per annum per $100.00 of assessed value for faculty and staff housing of an educational institution for the 2022 calendar year. The service charge shall be and is payable in one installment on December 15, 2022. Any service charge not paid when due shall bear interest computed at the rate of 10% per annum from the due date until paid.

SECTION 7. The real estate lawfully owned by the County of Augusta lying wholly or partly in the corporate limits of the City of Staunton, Virginia, shall be exempt from the service charge imposed by Section 5 of this ordinance.

SECTION 8. It is the intention of Section 5, 6 and 7 of this ordinance to conform to and meet all the requirements of Section 58.1-3400 et seq. of the Code of Virginia, as amended, and shall be read and construed accordingly.

SECTION 9. The annual salary for each member of the Council of the City of Staunton, Virginia, is hereby established as follows and shall remain in effect until formal action is taken to amend this ordinance:

Mayor	$11,000
Vice-Mayor	$10,000
Council Member	$10,000

SECTION 10.

10.1. The City Manager is hereby authorized to transfer funds from one line item to another line item within each Fund of such budget, with the exception of the general contingency account.

10.2. Authorization is hereby given to the City Manager to withhold or postpone the expenditure of any funds appropriated by and in this ordinance when it appears to the City Manager that it would be in the best interests of the City for such expenditure to be withheld; but, this provision shall not in any way limit or restrict the right of the Council of the City of Staunton, Virginia, in its sole discretion to the fullest extent permitted by law, to direct immediate disbursement of any appropriated funds when the Council of the City of Staunton, Virginia, is of the opinion that the funds should be expended regardless of the position or action or inaction of the City Manager.

SECTION 11. Any ordinance in conflict with this ordinance is hereby repealed to the extent and only to the extent that such conflict exists. However, all ordinances not in conflict with this ordinance shall continue in effect, including specifically all ordinances of the City of Staunton, Virginia relating to taxes, licenses, fees, service charges, costs and payment and collection thereof continuing in effect except as herein specifically modified.

SECTION 12. If any part of this ordinance is found to be invalid by competent authority, the remaining portions of this ordinance shall continue in effect to the fullest extent permitted by law.

INTRODUCED:	March 24, 2022
PUBLIC HEARING ADVERTISE DATE:	April 6, 2022
PUBLIC HEARING DATE:	April 14, 2022
ADOPTED:	April 28, 2022
EFFECTIVE DATE:	July 1, 2022

Andrea W. Oakes, Mayor

ATTEST:

Kiley A. Kesecker
Clerk of Council

CITY OF STAUNTON, VIRGINIA
FY2023 ADOPTED BUDGET

GENERAL FUND

ANTICIPATED REVENUE		**BUDGET**
General Property Taxes	$	28,501,011
Other Local Taxes		17,233,830
Commonwealth of Virginia		13,218,468
Current Service Charges		1,896,693
Federal Revenue		1,580,640
Recovered Costs		1,177,000
Licenses and Permits		201,950
Use of Money and Property		109,200
Fines and Forfeitures		237,500
Miscellaneous		1,036,648
Total Revenue	$	65,192,940

APPROPRIATIONS		
Transfer to Education Fund	$	15,065,237
Public Safety		14,928,984
Health and Welfare		7,912,638
Public Works		6,749,357
General Government Administration		6,385,690
Transfer to Debt Service Sinking Fund		4,160,736
Parks, Recreation, Library, and Cultural		4,444,415
Judicial Administration		2,734,688
Community Development		2,802,195
Transfer to the City CIP Fund		-
Educational Agency Contributions		9,000
Total Appropriations	$	65,192,940

DEBT SERVICE SINKING FUND

ANTICIPATED REVENUE		
Transfer from the General Fund	$	5,386,569
Total Revenue	$	5,386,569

APPROPRIATIONS		
Debt	$	5,386,569
Total Appropriations	$	5,386,569

BLUE RIDGE COURT SERVICES FUND

ANTICIPATED REVENUE		
Non Capital Grants/ Contributions	$	952,935
Miscellaneous		132,806
Charges for Services		207,115
Total Revenue	$	1,292,856

APPROPRIATIONS		
Operations	$	1,292,856
Total Appropriations	$	1,292,856

WATER FUND

ANTICIPATED REVENUE		
Charges for Service	$	4,386,001
General Revenues		2,331,500
Proceeds from Debt Issuance		3,450,000
Total Revenue	$	10,167,501
APPROPRIATIONS		
Operations	$	3,476,667
Debt		525,834
Capital		6,165,000
Total Appropriations	$	10,167,501

SEWER FUND

ANTICIPATED REVENUE		
Charges for Services	$	3,908,177
General Revenues		2,207,020
Grant Contributions		3,750,000
Total Revenue	$	9,865,197
APPROPRIATIONS		
Operations	$	3,423,470
Debt		872,762
Capital		5,568,965
Total Appropriations	$	9,865,197

PARKING FUND

ANTICIPATED REVENUE		
Charges for Services	$	318,200
General Revenues		233,243
Total Revenue	$	551,443
APPROPRIATIONS		
Operations	$	373,278
Debt		178,165
Total Appropriations	$	551,443

STORMWATER FUND

ANTICIPATED REVENUE		
Charges for Services	$	773,900
General Revenues		1,139,101
Total Revenue	$	1,913,001
APPROPRIATIONS		
Operations	$	963,001
Capital		950,000
Total Appropriations	$	1,913,001

ENVIRONMENTAL FUND

ANTICIPATED REVENUE		
Charges for Services	$	3,664,434
General Revenues		623,311
Non Capital Grants/ Contributions		10,000
Total Revenue	$	4,297,745
APPROPRIATIONS		
Operations	$	3,127,725
Capital		1,170,020
Total Appropriations	$	4,297,745

EDUCATION FUND

ANTICIPATED REVENUE		
Commonwealth of Virginia	$	20,155,933
Transfer from the General Fund		15,065,237
Federal Government		1,652,586
Charges for Services		216,271
General Revenues		820,811
Total Revenue	$	37,910,838
APPROPRIATIONS		
Administration and Operation of Schools	$	37,910,838
Total Appropriations	$	37,910,838

CAFETERIA FUND

ANTICIPATED REVENUE		
Operating Grants	$	1,684,356
Charges for Service		4,900
General Revenues		184,839
Total Revenue	$	1,874,095
APPROPRIATIONS		
Operations	$	1,874,095
Total Appropriations	$	1,874,095

SCHOOL TEXTBOOK FUND

ANTICIPATED REVENUE		
Commonwealth of Virginia	$	205,788
General Revenues		135,316
Total Revenue	$	341,104
APPROPRIATIONS		
Operations	$	341,104
Total Appropriations	$	341,104

SCHOOL CAPITAL IMPROVEMENTS PROJECT FUND

ANTICIPATED REVENUE		
General Revenues	$	100,000
Total Revenue	$	100,000
APPROPRIATIONS		
Capital Improvements	$	100,000
Total Appropriations	$	100,000

STATE OPERATED PROGRAMS

ANTICIPATED REVENUE		
Operating Grants	$	2,812,915
General Revenues		479,302
Total Revenue	$	3,292,217
APPROPRIATIONS		
Operations	$	3,292,217
Total Appropriations	$	3,292,217

Grand Total Revenues	**$**	**142,185,506**
Grand Total Expenditures	**$**	**142,185,506**
Balance		**($0)**

INTRODUCED: March 24, 2022

Approved this 28th day of April 2022

Effective Date: July 1, 2022

ATTEST: _____
Kiley A. Kesecker
Clerk of Council

CERTIFIED: _____
Andrea W. Oakes
Mayor of Council

City Council Amendments to the
FY2023 Proposed City Budget

Manager's Recommended FY2023 Revenue Estimates	**$**	**98,667,252**
Amendsments to FY2023 Revenue Estimates		
Decrease Revenues	$	-
Increase Revenues	$	-
Total Amended FY2023 City Budget	**$**	**98,667,252**

Manager's Recommended FY2023 Expenditure Estimates	**$**	**98,667,252**
Amendments to FY2023 Expensee Estimates		
Decrease Expenses		
General Fund - Contingency	$	(309,459)
General Fund - Regional Jail	$	(34,357)
General Fund - Health Department	$	(26,316)
General Fund - Auxillary Grants	$	(25,000)
Increase Expenses		
General Fund - Education Fund Transfer	$	365,237
General Fund - Animal Shelter	$	12,545
General Fund - Social Services Administration Fee	$	17,350
Total Amended FY2023 City Budget	**$**	**98,667,252**

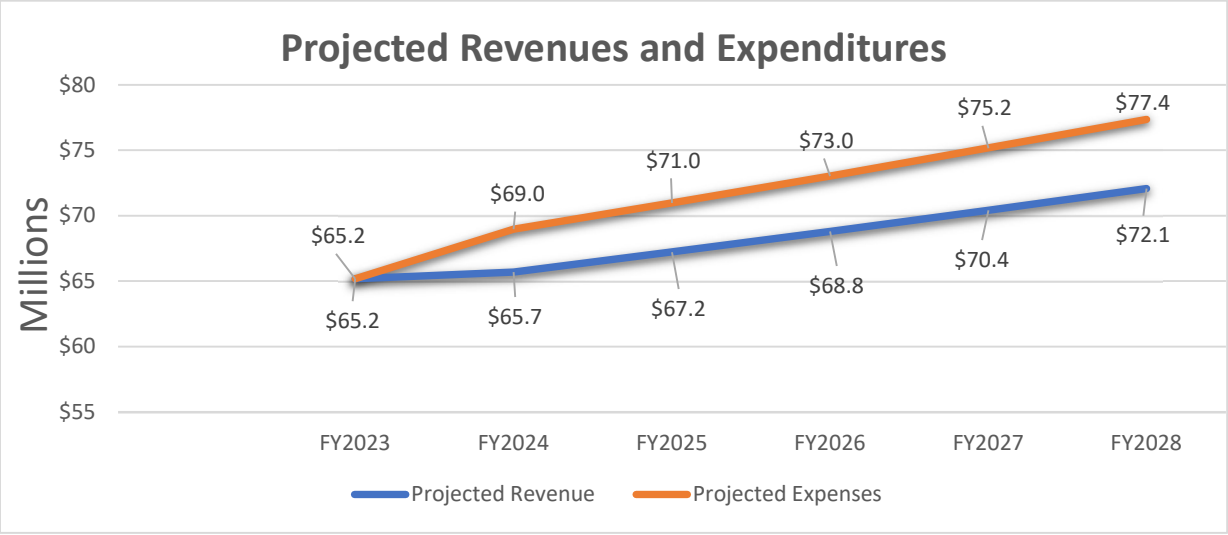
Long Term Revenue and Expenditure Projections

As part of this year's budget process, staff has prepared a five-year financial projection for both revenues and expenditures. Growth rates are based upon historical actual data from FY2015 to FY2022's adopted budget with modifications made for known or anticipated variables. Although this document is purely a projection and actual revenues and expenditures will deviate from these projections, Council can gleam an insight as to financial challenges which lie ahead for the City.

In many localities, five-year operational projections will show funding variances between projected revenues and expenditures. The Staunton gap is no different and is a result of assumptions that revenue policies remain consistent on a trajectory known at the time of the forecast, and that operational costs reflect ongoing and continuing programs and services. During the budget preparations for FY2024 and beyond, Council will need to consider tax rates and fees, financial policies, departmental cost cutting measures, and program changes or reductions. The projected gaps will be closed during each budget cycle to arrive at a balanced budget.

FY 23 shows positive year on year revenue increases in real and property tax revenue of 1.7% and 8.9% respectively. Combined increase of $915K over FY2022 is projected in these two areas alone. Other local taxes which include meals, occupancy, and sales tax is projected to increase by nearly 14%, or $2.1 million. This year-on-year increase is reflective of the opening of the economy and is not projected to occur in FY2024. The previous six-year revenue trend shows an average increase on 2.3% per year. FY2024's increase shows an increase of just .8% as fund balances used in FY2023 are not factored into FY24's projection. On the expense side the City has averaged a 2.9% increase between 2015 and 2022's adopted budget. FY23's year on year increase of 5.6% is driven by compensation adjustments within the Public Safety sector as well as an increase in local transfers to the Education Fund. FY24's projected increase of 5.8% is driven by increases in education fund transfer, debt service transfer, and reimplementing CIP reserve funding.

In future years, City Council will need to review its revenue and expenditures policies in order to balance the operational needs of the City and the tax burden of its citizens. The chart below illustrates projected revenues and expenditures from FY23 to FY28 in the General Fund.



The five-year revenue / expense projection appears below:

CITY OF STAUNTON FIVE YEAR PROJECTION

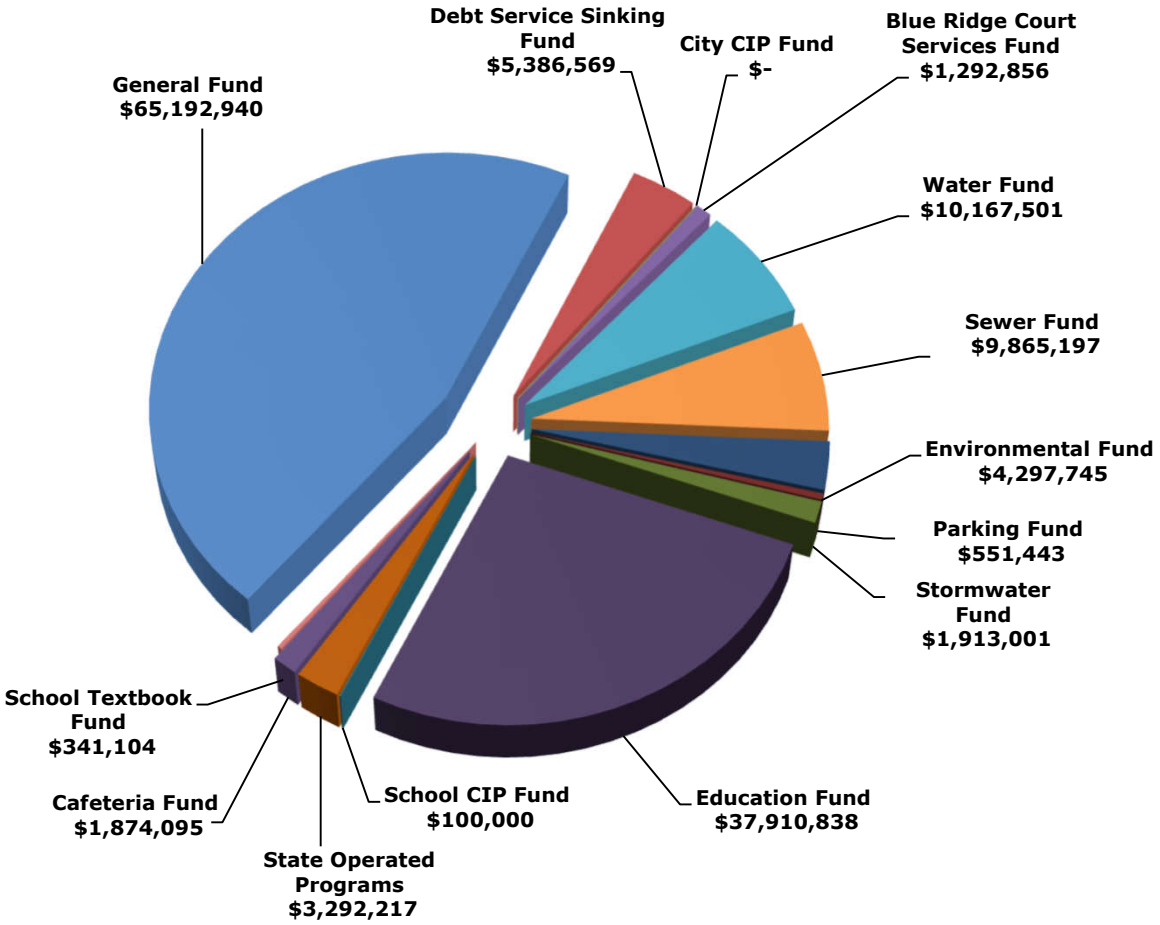
Revenues	**FY2023 Adopted**	**FY2024 Projected**	**FY2025 Projected**	**FY2026 Projected**	**FY2027 Projected**	**FY2028 Projected**
Real Property Taxes	$ 21,827,761	$ 22,482,594	$ 23,157,072	$ 23,851,784	$ 24,567,337	$ 25,304,357
Personal Property Taxes	$ 6,673,250	$ 6,806,715	$ 6,942,849	$ 7,081,706	$ 7,223,340	$ 7,367,807
Other Local Taxes	$ 17,233,830	$ 17,578,507	$ 17,930,077	$ 18,288,678	$ 18,654,452	$ 19,027,541
State Revenues	$ 13,218,468	$ 13,482,837	$ 13,752,494	$ 14,027,544	$ 14,308,095	$ 14,594,257
Federal Revenues	$ 1,580,640	$ 1,612,253	$ 1,644,498	$ 1,677,388	$ 1,710,936	$ 1,745,154
All Other Sources	$ 3,651,266	$ 3,724,291	$ 3,798,777	$ 3,874,753	$ 3,952,248	$ 4,031,293
Transfers	$ 1,007,725					
Total	**$ 65,192,940**	**$ 65,687,197**	**$ 67,225,767**	**$ 68,801,853**	**$ 70,416,408**	**$ 72,070,409**
Percentage Increase		0.8%	2.3%	2.3%	2.3%	2.3%
Expenses						
General Government	$ 6,749,357	$ 6,951,838	$ 7,160,393	$ 7,375,205	$ 7,596,461	$ 7,824,355
Judicial	$ 2,734,688	$ 2,816,729	$ 2,901,230	$ 2,988,267	$ 3,077,915	$ 3,170,253
Public Safety	$ 14,928,984	$ 15,451,498	$ 15,992,301	$ 16,552,031	$ 17,131,353	$ 17,730,950
General Services	$ 6,385,690	$ 6,673,046	$ 6,973,333	$ 7,287,133	$ 7,615,054	$ 7,957,732
Health & Human Services	$ 7,912,638	$ 8,110,454	$ 8,313,215	$ 8,521,046	$ 8,734,072	$ 8,952,424
Culture and Leisure	$ 4,169,736	$ 4,253,131	$ 4,338,193	$ 4,424,957	$ 4,513,456	$ 4,603,725
Community Development	$ 2,802,195	$ 2,886,261	$ 2,972,849	$ 3,062,034	$ 3,153,895	$ 3,248,512
Transfer to Schools	$ 15,065,237	$ 16,000,000	$ 16,480,000	$ 16,974,400	$ 17,483,632	$ 18,008,141
Debt Services	$ 4,444,415	$ 4,844,415	$ 4,844,415	$ 4,844,415	$ 4,844,415	$ 4,844,415
Transfer to CIP Reserves	$ -	$ 981,000	$ 990,810	$ 1,000,718	$ 1,010,725	$ 1,020,833
Total	**$ 65,192,940**	**$ 68,968,371**	**$ 70,966,740**	**$ 73,030,207**	**$ 75,160,978**	**$ 77,361,338**
Percentage Increase		**5.8%**	**2.9%**	**2.9%**	**2.9%**	**2.9%**
Revenue / Expense Variance	**$ -**	**$ (3,281,174)**	**$ (3,740,973)**	**$ (4,228,354)**	**$ (4,744,571)**	**$ (5,290,929)**

CITY OF STAUNTON, VIRGINIA
FY 2023 Budget

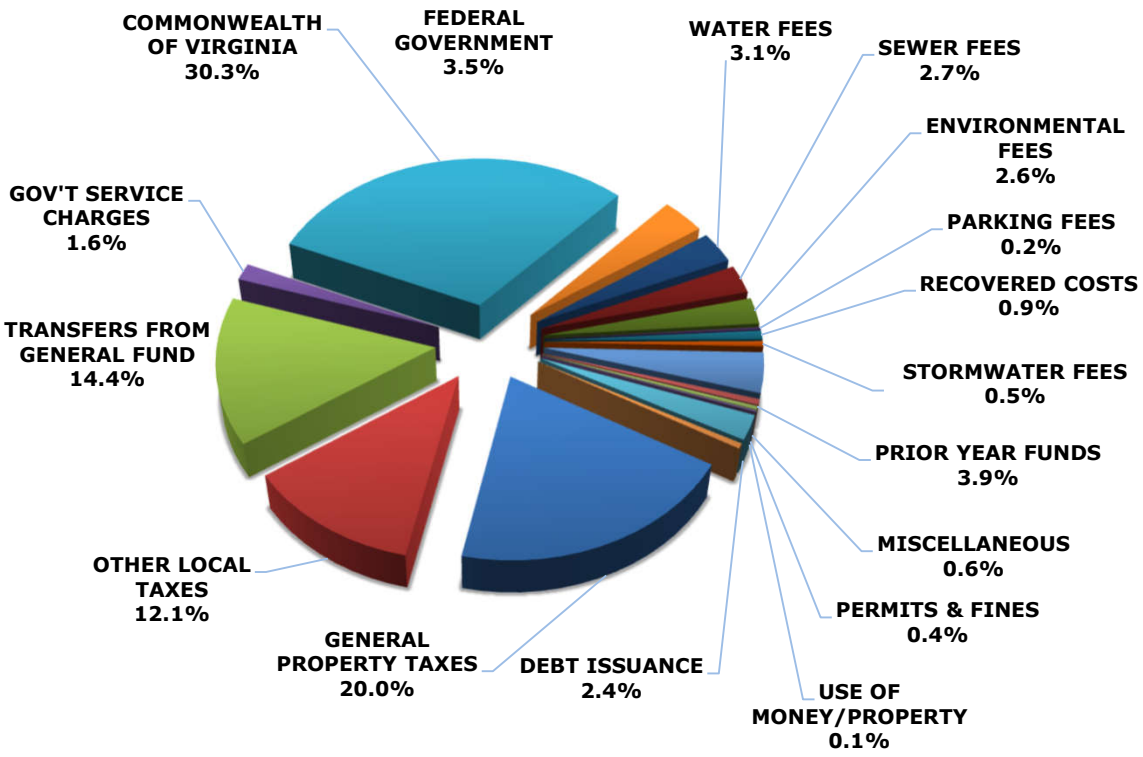
Fiscal Year July 1, 2022 - June 30, 2023

CITY GOVERNMENTAL FUNDS		
General Fund	**$**	**65,192,940**
Debt Service Sinking Fund	**$**	**5,386,569**
Blue Ridge Court Services Fund	**$**	**1,292,856**
Total Governmental Funds	**$**	**71,872,365**
CITY PROPRIETARY FUNDS		
Water Fund	**$**	**10,167,501**
Sewer Fund	**$**	**9,865,197**
Environmental Fund	**$**	**4,297,745**
Stormwater Fund	**$**	**1,913,001**
Parking Fund	**$**	**551,443**
Total Proprietary Funds	**$**	**26,794,887**
Total City Budget	**$**	**98,667,252**
STAUNTON SCHOOL BOARD		
Education Fund	**$**	**37,910,838**
State Operated Programs	**$**	**3,292,217**
Cafeteria Fund	**$**	**1,874,095**
School Textbook Fund	**$**	**341,104**
School Capital Improvements Fund	**$**	**100,000**
Total Education Funds	**$**	**43,518,254**
Grand Total All Funds	**$**	**142,185,506**

CITY OF STAUNTON FY 2023 TOTAL BUDGET BY FUND - $142,185,506

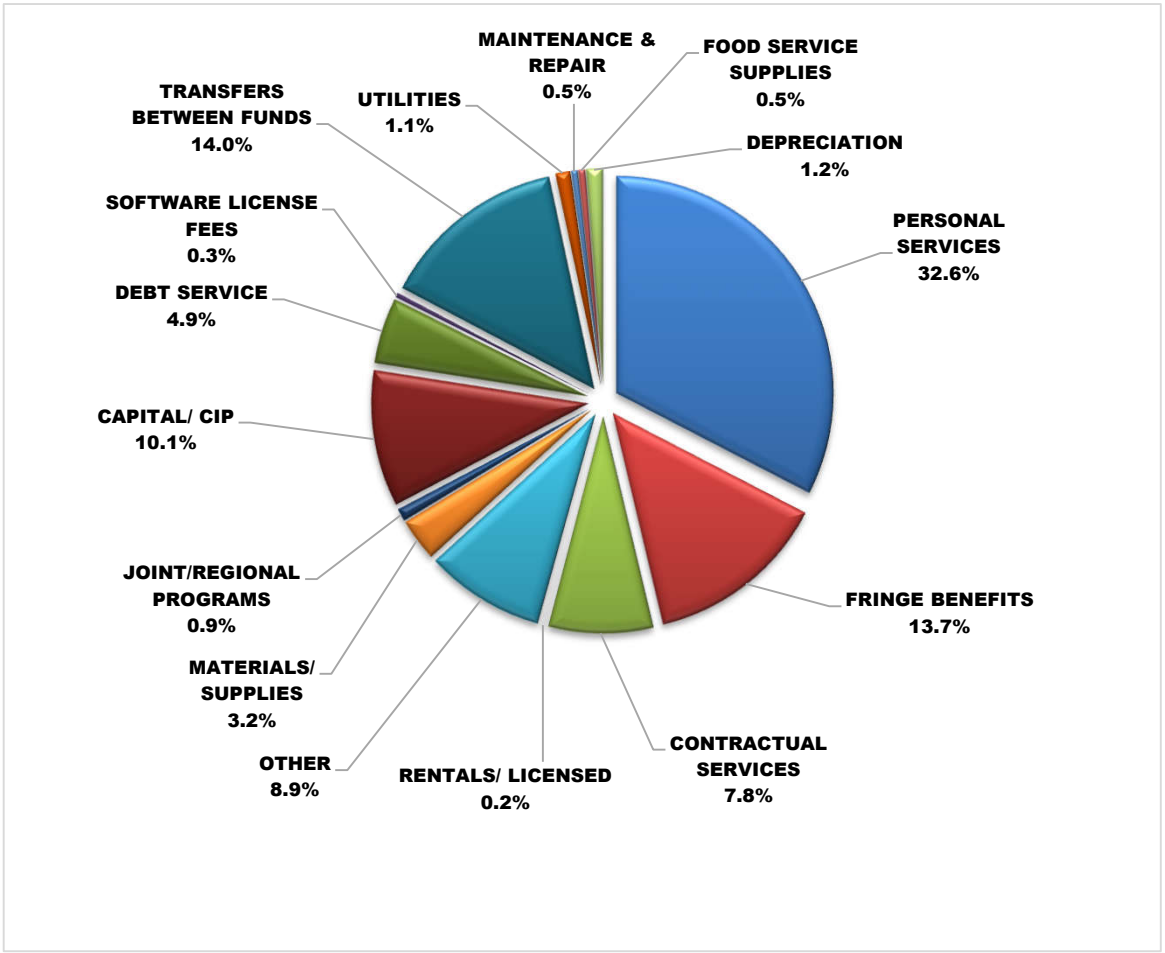


CITY OF STAUNTON FY 2023 TOTAL REVENUE BUDGET - $142,185,506



REVENUE CATEGORY	CITY REVENUES	SCHOOL REVENUES	PERCENTAGE OF TOTAL
GENERAL PROPERTY TAXES	$ 28,501,011	$ -	20.0%
OTHER LOCAL TAXES	17,233,830	-	12.1%
TRANSFERS FROM GENERAL FUND	5,452,140	15,065,237	14.4%
GOV'T SERVICE CHARGES	2,103,808	221,171	1.6%
COMMONWEALTH OF VIRGINIA	20,181,403	22,932,087	30.3%
FEDERAL GOVERNMENT	1,580,640	3,466,718	3.5%
WATER FEES	4,387,001	-	3.1%
SEWER FEES	3,908,177	-	2.7%
ENVIRONMENTAL FEES	3,664,434	-	2.6%
PARKING FEES	290,700	-	0.2%
RECOVERED COSTS	1,227,000	-	0.9%
STORMWATER FEES	747,900	-	0.5%
PRIOR YEAR FUNDS	5,049,209	526,189	3.9%
MISCELLANEOUS	191,729	595,763	0.6%
PERMITS & FINES	500,450	-	0.4%
USE OF MONEY/PROPERTY	197,820	-	0.1%
DEBT ISSUANCE	3,450,000		2.4%
TRANSFERS FROM OTHER FUNDS	-	711,089	0.5%
			0.0%
TOTAL REVENUNES	$ 98,667,252	$ 43,518,254	100.0%
GRAND TOTAL REVENUES CITY & SCHOOLS			$ 142,185,506

CITY OF STAUNTON FY 2023 TOTAL EXPENDITURE BUDGET - $142,185,506



EXPENDITURE /EXPENSE	CITY	SCHOOLS	TOTALS
PERSONAL SERVICES	$ 20,932,464	$ 25,406,538	$ 46,339,002
FRINGE BENEFITS	$ 9,282,698	$ 10,163,693	19,446,391
CONTRACTUAL SERVICES	$ 9,620,626	$ 1,468,474	11,089,100
RENTALS/ LICENSED	$ 207,801	$ 111,650	319,451
OTHER	$ 12,127,742	$ 545,971	12,673,713
MATERIALS/ SUPPLIES	$ 2,502,224	$ 2,003,048	4,505,272
JOINT/REGIONAL PROGRAMS	$ -	$ 1,345,551	1,345,551
CAPITAL/ CIP	$ 14,009,660	$ 411,488	14,421,148
DEBT SERVICE	$ 6,963,330	$ -	6,963,330
SOFTWARE LICENSE FEES	$ 476,390	$ -	476,390
TRANSFERS BETWEEN FUNDS	$ 19,509,652	$ 337,625	19,847,277
UTILITIES	$ 608,170	$ 971,000	1,579,170
MAINTENANCE & REPAIR	$ 685,095	$ -	685,095
FOOD SERVICE SUPPLIES	$ -	$ 753,216	753,216
DEPRECIATION	$ 1,741,400	$ -	1,741,400
TOTALS	$ 98,667,252	$ 43,518,254	$ 142,185,506

CITY OF STAUNTON

FY 2022 AND FY 2023 TOTAL BUDGET COMPARISON

	FY 2022 BUDGET	FY 2023 BUDGET	$ Variance	% Change
City Governmental Funds				
General Fund	$ 61,753,974	$ 65,192,940	$ 3,438,966	5.57%
Debt Service Sinking Fund	5,683,314	5,386,569	(296,745)	-5.2%
Blue Ridge Court Services Fund	1,229,541	1,292,856	63,315	5.1%
City Capital Improvement Fund	981,050	-	(981,050)	-100.0%
Total City Governmental Funds	$ 69,647,879	$ 71,872,365	$ 2,224,486	3.2%
City Proprietary Funds				
Water Fund	$ 11,615,097	$ 10,167,501	$ (1,447,596)	-12.5%
Sewer Fund	3,960,677	$ 9,865,197	5,904,520	149.1%
Environmental Fund	3,265,427	$ 4,297,745	1,032,318	31.6%
Stormwater Fund	1,658,244	$ 1,913,001	254,757	15.4%
Parking Fund	513,675	$ 551,443	37,768	7.4%
Total Proprietary Funds	$ 21,013,120	$ 26,794,887	$ 5,781,767	27.5%
Total City Funds	$ 90,660,999	$ 98,667,252	$ 8,006,253	8.8%
Education Funds				
Education Fund	$ 35,253,498	$ 37,910,838	$ 2,657,340	7.5%
State Operated Programs	3,189,319	3,292,217	102,898	3.2%
Cafeteria Fund	1,696,314	1,874,095	177,781	10.5%
School Textbook Fund	276,735	341,104	64,369	23.3%
School Capital Improvements	100,000	100,000	-	0.0%
Total Education Funds	$ 40,515,866	$ 43,518,254	$ 3,002,388	7.4%
Grand Total All Funds	$ 131,176,865	$ 142,185,506	$ 11,008,641	8.4%

City of Staunton

Statement of FY2021 Budget Revenues, Expenditures, and Estimated Changes in Fund Balance/Net Position- All Budgeted Funds

Total FY2023 Budget -All Funds = $142,185,506

GOVERNMENTAL FUNDS

Combined Fund Balance/ Net Position Summaries - All Funds	General Fund	Capital Projects Fund	Debt Service Sinking Fund	Blue Ridge Court Services	Education- All Funds	Total Governmental Funds
Estimated Beginning Fund Balance- July 1, 2022	$ 17,565,187	$ 10,263,005	$ 5,786,646	$ 266,500	$ 9,370,429	$ 43,251,767
Revenue and Other Financing Sources						
General Property Taxes	28,501,011	-	-	-	-	28,501,011
Other Local Taxes	17,233,830	-	-	-	-	17,233,830
Service Charges/ Fees	1,896,693	-	-	207,115	221,171	2,324,979
Intergovernmental Revenues	14,799,108	-	-	952,935	27,109,894	42,861,937
Licenses and Permits	201,950	-	-	-	-	201,950
Fines & Forfeitures	237,500	-	-	-	-	237,500
Use of Money and Property	109,200	-	-	-	-	109,200
Recovered Costs	1,177,000	-	-	-		1,177,000
Miscellaneous	1,036,648	-	-	132,806	1,121,952	2,291,406
	-					
Total Revenues	$ 65,192,940	$ -	$ -	$ 1,292,856	$ 28,453,017	$ 94,938,813
Expenditures						
Personnel Services	$ 24,942,291	$ -	$ -	$ 1,062,122	$ 35,570,231	$ 61,574,644
Operations and Maintenance	20,612,023	-	-	230,734	7,536,535	28,379,292
Capital	128,975	-	-	-	411,488	540,463
Debt Service	-	-	5,386,569	-		5,386,569
Total Expenditures	$ 45,683,288	$ -	$ 5,386,569	$ 1,292,856	$ 43,518,254	$ 95,880,967
Other Financing Sources (uses)						
Transfers In	$ -	$ -	$ 4,444,415	$ -	$ 15,065,237	$ 19,509,652
Transfers Out	(19,509,652)	-	-	-	-	(19,509,652)
TOTAL -Other Financing Sources (uses)	$ (19,509,652)	$ -	$ 4,444,415	$ -	$ 15,065,237	$ -
Net Change in Fund Balance	(0)	-	(942,154)	-	-	(942,154)
Fund Balance- end of year June 30, 2020	$ 17,565,187	$ 10,263,005	$ 4,844,492	$ 266,500	$ 9,370,429	$ 42,309,613
Total Expenditure Budget Reconcilement	$ 65,192,940	$ -	$ 5,386,569	$ 1,292,856	$ 43,518,254	$ 115,390,619
Total Revenue Budget Reconcilement	$ 65,192,940	$ -	$ 5,386,569	$ 1,292,856	$ 43,518,254	$ 115,390,619

PROPRIETARY FUNDS

	Water Fund	Sewer Fund	Stormwater Fund	Parking Fund	Environmental Fund	Total Proprietary Funds
Estimated Beginning Net Position- July 1, 2021	$ 24,433,599	$ 31,186,501	$ 10,493,583	$ 4,932,591	$ 4,333,827	$ 75,380,101
Operating Revenues						
Service Charges/ Fees	4,387,001	3,908,177	747,900	290,700	3,664,434	12,998,212
Operating Interfund Loan	-	-	-	-	-	-
Operating Grants	2,250,000	3,750,000	-	-	10,000	
Licenses and Permits	-	-	26,000	-	-	26,000
Fines & Forfeitures	-	-	-	35,000	30,000	65,000
Use of Money and Property	3,530,500	2,157,020	1,139,101	225,743	593,311	7,645,675
Recovered Costs	-	50,000	-	-	-	50,000
Total Operating Revenues	$ 10,167,501	$ 9,865,197	$ 1,913,001	$ 551,443	$ 4,297,745	$ 26,794,887
Operating Expenses						
Personnel Services	$ 1,230,059	$ 746,013	$ 190,409	$ 138,179	$ 1,906,089	$ 4,210,749
Operations and Maintenance	2,246,608	2,677,457	770,892	210,099	1,221,636	7,126,692
Capital	6,165,000	5,568,965	951,700	25,000	1,170,020	13,880,685
Debt Service	525,834	872,762	-	178,165	-	1,576,761
Total Operating Expenses	$ 10,167,501	$ 9,865,197	$ 1,913,001	$ 551,443	$ 4,297,745	$ 26,794,887
Other Financing Sources						
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	-	-	-	-	-	-
TOTAL -Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	-	-	-	-	-	-
Net Position- end of year June 30, 2020	$ 24,433,599	$ 31,186,501	$ 10,493,583	$ 4,932,591	$ 4,333,827	$ 75,380,101
Total Expenditure Budget Reconcilement	$ 10,167,501	$ 9,865,197	$ 1,913,001	$ 551,443	$ 4,297,745	$ 26,794,887
Total Revenue Budget Reconcilement	$ 10,167,501	$ 9,865,197	$ 1,913,001	$ 551,443	$ 4,297,745	$ 26,794,887

Statement Required - Code of Virginia §15.2-2504

GOVERNMENTAL FUNDS	$ 115,390,619
PROPRIETARY FUNDS	$ 26,794,887
TOTAL BUDGETED FUNDS	$ 142,185,506

CITY OF STAUNTON, VIRGINIA

BALANCE SHEET –
GOVERNMENTAL FUNDS
As of February 28, 2022
Unaudited

	General	Debt Service	Capital Improvements	Education	Blue Ridge Court Services	State and Federal Grants	Community Development	Total Governmental
Assets								
Cash and cash equivalents	$ 21,220,590	$ 5,323,809	$ 8,454,615	$ 1,758,465	$ 136,394	$ -	$ 101,417	$ 36,995,290
Investments	$ 4,394,545							4,394,546
Receivables (net of allowances for uncollectibles):	67,185	-	-	36,259	-	-	-	
Taxes	2,309,724					-	-	3,086,324
Accounts	-	-	-	8,572	-	-	-	8,572
Interest	7,647	-	-	-	13,263	-	-	20,910
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	2,544,345	-	-	-	-	-	-	2,544,345
Restricted assets:		-	-	-	-	-	-	
Cash and cash equivalents	23,378							23,378
Total assets	$ 31,344,014	$ 5,323,809	$ 8,454,615	$ 1,803,296	$ 149,657	$ -	$ 101,417	$ 47,073,366
	4,577,650	-						
Liabilities								
Accounts payable	$ 281,677	$ -	$ 7,755	$ 313	$ 409	$ -	$ -	$ 290,154
Accrued liabilities	40,437	-	-	-	-	-	-	40,437
Due to other funds	409	-	-	2,927	-	-	-	3,336
Amounts held for others	15,686	-	-	534,826	-	-	-	550,512
Deposits payable	7,000	-	-	-	-	-	-	7,000
Total liabilities	$ 182,120	$ -	$ 7,755	$ 538,067	$ 409	$ -	$ -	$ 728,350
Deferred Inflows of Resources								
Unavailable revenue	$ 5,856,600	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,203,455
Fund Balances								
Fund balances	$ 12,114,268	$ 5,323,809	$ 8,446,960	$ 1,265,229	$ 149,248	$ -	$ 101,417	$ 27,400,931
Total fund balances	$ 18,669,949	$ 5,323,809	$ 8,446,960	$ 1,265,229	$ 149,248	$ -	$ 101,417	$ 27,400,931
Total liabilities, deferred inflows of resources and fund balances	$ 31,055,524	$ 5,323,809	$ 8,454,715	$ 1,803,296	$ 149,657	$ -	$ 101,417	$ 40,332,737

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
As of February 28, 2022
Unaudited

	Water	Sewer	Parking	Stormwater	Environmental	Total
Assets						
Current assets:						
Cash and cash equivalents	$ 4,427,805	$ 2,387,583	$ 513,880	$ 2,941,648	$ 1,417,119	$ 11,688,035
Investments	3,438,321	2,544,256	-	-	1,336,787	7,319,365
Receivable:						
Accounts (net of allowance for uncollectibles)	394,605	322,961	12,793	53,902	274,052	1,058,313
Interest	7,009	4,632	-	-	2,561	14,202
Prepaid and Other	-	-	-	-	-	
Restricted assets:						
Cash and cash equivalents	489,943	-	5,592	155,000	2,584,210	3,234,745
Total current assets	8,757,682	5,259,432	532,266	3,150,550	5,614,730	23,314,660
Noncurrent assets:						
Restricted assets:						
Due from other governments	-	1,582,869	-	-	-	1,582,869
Capital assets:						
Nondepreciable	232,530	99,513	1,034,249	163,775	1,584,202	3,114,269
Depreciable,net	20,386,993	31,328,363	5,102,170	7,512,713	1,232,343	65,562,582
Total capital assets, net	20,619,522	31,427,876	6,136,419	7,676,488	2,816,545	68,676,850
Total noncurrent assets	20,619,522	33,010,745	6,136,419	7,676,488	2,816,545	70,259,719
Total assets	29,377,205	38,270,177	6,668,685	10,827,038	8,431,275	93,574,379
Deferred outflows of resources						
Deferred outflow						
Pension	403,123	28,219	-	35,399	291,835	758,576
OPEB	86,820	6,130	-	8,045	60,617	161,612
Deferred charge on refunding	30,367	-	-	-	-	30,367
Total deferred outflows	520,310	34,349	-	43,444	352,452	950,555
Liabilities						
Current liabilities:						
Accounts payable	8,037	2,757	20,133	39,381	150,055	220,364
Accrued liabilities	169,777	51,259	81	3,912	72,581	297,610
Unearned revenue	-	-	-	-	-	-
Deposits payable	209,699	-	5,592	155,000	-	370,291
Due to other funds	-	-	-	-		-
Debt, current	221,603	707,537	100,000	-	-	1,029,140
Landfill closure/postclosure	-	-	-	-	48,644	48,644
Total current liabilities	609,116	761,553	125,807	198,293	271,280	1,966,049
Noncurrent liabilities:						
Net pension liability	1,566,410	109,651	-	137,549	1,022,862	2,836,472
Net opeb liability	414,284	29,275	-	38,421	306,448	788,428
Debt	2,965,612	6,616,791	1,861,771	-	-	11,444,173
Landfill closure/postclosure	-	-	-	-	2,363,130	2,363,130
Total noncurrent liabilities	4,946,306	6,755,717	1,861,771	175,970	3,692,440	17,432,203
Total liabilities	5,555,422	7,517,269	1,987,577	374,263	3,963,720	19,398,252
Deferred Inflows of Resources						
Deferred inflow						
Pension	36,283	32	-	42	8,988	45,345
OPEB	93,265	6,633	-	8,697	67,052	175,647
Total deferred inflows o	129,548	6,665	-	8,739	76,040	220,992
Net Position						
Net Position	24,212,544	30,780,591	4,681,108	10,487,479	4,743,967	74,905,689
Total net position	$ 29,897,515	$ 38,304,526	$ 6,668,685	$ 10,870,482	$ 8,783,727	$ 94,524,934

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION
June 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Economic Development Authority
ASSETS					
Cash and cash equivalents (Note 2)	$ 50,543,569	$ 10,173,086	$ 60,716,655	$ 8,139,868	$ 75,281
Investments (Note 2)	4,429,931	7,379,105	11,809,036	-	-
Receivable (net of allowances for uncollectibles):					
Taxes, including penalties (Note 14)	5,329,357	-	5,329,357	-	-
Accounts	1,024,380	2,246,121	3,270,501	126,196	967,997
Interest	19,278	29,145	48,423	-	-
Internal balances (Note 4)	-	-	-	-	-
Due from other governments (Note 3)	5,185,783	-	5,185,783	3,470,745	-
Due from component unit (Note 18)	12,750,000	-	12,750,000	-	-
Inventory (Note 1, 18)	245,733	-	245,733	-	12,970,053
Prepaid items	150,495	-	150,495	4,740	-
Restricted assets: (Notes 2, 15)					
Cash and cash equivalents	7,000	2,899,825	2,906,825	29,334	-
Due from other governments (Note 3)	-	1,665,899	1,665,899	-	-
Capital assets: (Note 5)					
Nondepreciable	6,141,820	3,197,842	9,339,662	261,000	793,946
Depreciable, net	92,307,498	67,421,857	159,729,355	9,694,089	5,916,556
Total assets	178,134,844	95,012,880	273,147,724	21,725,972	20,723,833
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outlflows related to pensions (Notes 8, 9, and 12)	5,529,902	758,576	6,288,478	7,580,362	-
Deferred outflows related to OPEB (Notes 10, 11, and 12)	1,213,263	161,612	1,374,875	1,061,541	-
Deferred charges on refunding	-	43,166	43,166	-	-
Total deferred outflows of resources	6,743,165	963,354	7,706,519	8,641,903	-
LIABILITIES					
Accounts payable	2,287,018	1,008,847	3,295,865	319,759	967,997
Retainage payable	479,739	-	479,739	-	-
Accrued liabilities	1,741,342	215,780	1,957,122	1,844,904	-
Due to primary government (Note 17)	-	-	-	-	12,750,000
Unearned revenue (Note 1)	6,490,053	68,546	6,558,599	-	-
Amounts held for others	24,970	-	24,970	7,151	-
Deposits payable	7,000	365,180	372,180	-	-
Noncurrent liabilities:					
Due within one year (Note 6)	5,723,719	1,333,591	7,057,310	136,047	
Due in more than one year					
Net OPEB liability (Notes 9, 10, and 11)	5,791,668	788,428	6,580,096	6,092,130	-
Net pension liability (Notes 7, 8, and 11)	21,487,496	2,836,472	24,323,968	30,407,744	-
Due in more than one year (Note 6)	65,513,773	13,794,108	79,307,881	640,474	-
Total liabilities	109,546,778	20,410,952	129,957,730	39,448,209	13,717,997
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions (Notes 7, 8, and 11)	6,462	9,534	15,996	2,767,153	-
Deferred inflows related to OPEB (Notes 9, 10, and 11)	1,307,601	175,647	1,483,248	1,223,463	-
Deferred inflows related to gains	-		-		
Property taxes (Note 14)	5,142,758	-	5,142,758	-	-
Total deferred inflows of resources	6,456,821	185,181	6,642,002	3,990,616	-
NET POSITION					
Net investment in capital assets	44,794,831	57,888,036	102,682,867	9,955,089	6,710,502
Restricted for:					
Programs	181,246	-	181,246	65,493	-
Donor purposes	56,324	-	56,324	191,432	-
Unrestricted	23,842,009	17,492,065	41,334,074	(23,282,964)	295,334
Total net position	$ 68,874,410	$ 75,380,101	$ 144,254,511	$ (13,070,950)	$ 7,005,836

CITY OF STAUNTON, VIRGINIA

BALANCE SHEET –
GOVERNMENTAL FUNDS
June 30, 2021

	General	Capital Projects Fund: Capital Improvements	Nonmajor Governmental	Total Governmental
Assets				
Cash and cash equivalents	$ 26,654,239	$ 10,202,773	$ 6,263,755	$ 43,120,767
Investments	4,429,931	-	-	4,429,931
Receivables (net of allowances for uncollectibles):				
Taxes	5,329,357	-	-	5,329,357
Accounts	889,315	-	23,918	913,233
Interest	19,278	-	-	19,278
Due from other governments	4,349,490	738,421	97,872	5,185,783
Due from other funds	8,600	-	-	8,600
Prepaid items	103,947	-	33,058	137,005
Restricted assets:				
Cash and cash equivalents	7,000	-	-	7,000
Total assets	$ 41,791,157	$ 10,941,194	$ 6,418,603	$ 59,150,954
Liabilities				
Accounts payable	$ 1,931,260	$ 198,450	$ 122,220	$ 2,251,930
Retainage payable	-	479,739	-	479,739
Accrued liabilities	813,919	-	36,684	850,603
Due to other funds	-	-	8,600	8,600
Unearned revenue	6,477,913	-	-	6,477,913
Amounts held for others	24,970	-	-	24,970
Deposits payable	7,000	-	-	7,000
Total liabilities	9,255,062	678,189	167,504	10,100,755
Deferred Inflows of Resources				
Unavailable revenue	10,249,367	-	-	10,249,367
Fund Balances				
Nonspendable	103,947	-	33,058	137,005
Restricted	230,914	-	6,656	237,570
Committed	9,571,866	-	-	9,571,866
Assigned	2,792,804	10,263,005	6,211,385	19,267,194
Unassigned	9,587,197	-	-	9,587,197
Total fund balances	22,286,728	10,263,005	6,251,099	38,800,832
Total liabilities, deferred inflows of resources and fund balances	$ 41,791,157	$ 10,941,194	$ 6,418,603	$ 59,150,954

CITY OF STAUNTON, VIRGINIA

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2021

	Business-Type Activities – Enterprise Funds						Governmental Activities –
	Water	Sewer	Stormwater	Environmental	Nonmajor	Total	Internal Service
Assets							
Current assets:							
Cash and cash equivalents	$ 4,142,173	$ 2,146,607	$ 2,582,879	$ 701,287	$ 600,140	$ 10,173,086	$ 7,422,802
Investments	3,466,814	2,564,489	-	1,347,802	-	7,379,105	-
Receivable:							
Accounts (net of allowance for uncollectibles)	775,768	752,344	126,287	577,721	14,001	2,246,121	111,147
Interest	15,183	10,676	-	3,286	-	29,145	-
Due from other governmental units					-	-	-
Inventory	-	-	-	-	-	-	245,733
Prepaid items	-	-	-	-	-	-	13,490
Restricted assets:						-	
Cash and cash equivalents	214,726	-	145,000	2,534,645	5,454	2,899,825	-
Due from other governments	-	167,107	-	-	-	167,107	-
Total current assets	8,614,664	5,641,223	2,854,166	5,164,741	619,595	22,894,389	7,793,172
Noncurrent assets:							
Restricted assets:							
Due from other governments	-	1,498,792	-	-	-	1,498,792	-
Capital assets:							
Nondepreciable	726,179	271,025	379,086	787,303	1,034,249	3,197,842	-
Depreciable, net	20,430,615	31,939,760	7,579,456	2,193,923	5,278,103	67,421,857	59,640
Total capital assets, net	21,156,794	32,210,785	7,958,542	2,981,226	6,312,352	70,619,699	59,640
Total noncurrent assets	21,156,794	33,709,577	7,958,542	2,981,226	6,312,352	72,118,491	59,640
Total assets	29,771,458	39,350,800	10,812,708	8,145,967	6,931,947	95,012,880	7,852,812
Deferred outflows of resources							
Deferred outflows related to pensions	403,123	28,219	35,399	291,835	-	758,576	-
Deferred outflows related to other postemployment benefits	86,820	6,130	8,045	60,617	-	161,612	-
Deferred charge on refunding	30,367	12,799	-	-	-	43,166	-
Total deferred outflows of resources	520,310	47,148	43,444	352,452	-	963,354	-
Liabilities							
Current liabilities:							
Accounts payable	92,453	674,940	23,433	210,926	7,095	1,008,847	35,088
Claims payable	-	-	-	-	-	-	1,107,013
Retainage payable	-	-	-	-	-	-	-
Accrued liabilities	85,228	53,505	5,515	46,496	25,036	215,780	-
Unearned revenue	68,546	-	-	-	-	68,546	-
Deposits payable	214,726	-	145,000	-	5,454	365,180	-
Due to other funds	-	-	-	-	-	-	-
Debt, current	265,345	733,649	-	-	114,752	1,113,746	-
Landfill closure/postclosure	-	-	-	69,887	-	69,887	-
Compensated absences	87,793	285	3,024	58,856	-	149,958	-
							-
Total current liabilities	814,091	1,462,379	176,972	386,165	152,337	2,991,944	1,142,101
Noncurrent liabilities:							
Net OPEB Liability	414,284	29,275	38,421	306,448	-	788,428	-
Net pension liability	1,566,410	109,651	137,549	1,022,862	-	2,836,472	-
Debt	2,921,870	6,603,477	-	-	1,847,019	11,372,366	-
Capital leases payable					-	-	-
Claims payable					-	-	-
Landfill closure/postclosure	-	-	-	2,359,352	-	2,359,352	-
Compensated absences	47,777	-	888	13,725	-	62,390	-
Total noncurrent liabilities	4,950,341	6,742,403	176,858	3,702,387	1,847,019	17,419,008	-
Total liabilities	5,764,432	8,204,782	353,830	4,088,552	1,999,356	20,410,952	1,142,101
Deferred Inflows of Resources							
Deferred inflows related to pensions	472	32	42	8,988	-	9,534	-
Deferred inflows related to other post employment benefits	93,265	6,633	8,697	67,052	-	175,647	-
	93,737	6,665	8,739	76,040	-	185,181	-
Net Position							
Net investment in capital assets	17,999,946	24,597,741	7,958,542	2,981,226	4,350,581	57,888,036	59,640
Restricted					-	-	
Unrestricted	6,433,653	6,588,760	2,535,041	1,352,601	582,010	17,492,065	6,651,071
Total net position	$ 24,433,599	$ 31,186,501	$ 10,493,583	$ 4,333,827	$ 4,932,591	$ 75,380,101	$ 6,710,711

CITY OF STAUNTON, VIRGINIA
STATEMENT OF ACTIVITIES
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units: School Board	Component Units: Economic Development Authority
Primary Government:									
Governmental activities:									
General government	$ 11,567,499	$ 5,714,446	$ 329,252	$ -	$ (5,523,801)		$ (5,523,801)		
Judicial administration	2,459,042	206,359	1,310,209	12,000	(930,474)		(930,474)		
Public safety	14,601,208	447,179	1,358,758	61,100	(12,734,171)		(12,734,171)		
Public works	6,842,744	-	4,307,491	1,092,376	(1,442,877)		(1,442,877)		
Health and welfare	7,195,615	-	4,551,816	-	(2,643,799)		(2,643,799)		
Education	14,915,576	-	382,626	250,000	(14,282,950)		(14,282,950)		
Parks, recreation, and culture	3,424,883	336,721	282,924	139,940	(2,665,298)		(2,665,298)		
Community development	5,225,688	26,519	574,729	-	(4,624,440)		(4,624,440)		
Interest on long-term debt	2,026,010	-	-	-	(2,026,010)		(2,026,010)		
Total governmental activities	68,258,265	6,731,224	13,097,805	1,555,416	(46,873,820)		(46,873,820)		
Business-type activities:									
Environmental	2,956,277	3,202,367	5,778	-	-	$ 251,868	251,868		
Parking	768,935	472,152	-	-	-	(296,783)	(296,783)		
Sewer	3,587,276	4,110,682	31,238	-	-	554,644	554,644		
Storm Water	995,695	772,573	-	-	-	(223,122)	(223,122)		
Water	3,410,581	4,766,119	33,376	-	-	1,388,914	1,388,914		
\									
Total business-type activities	11,718,764	13,323,893	70,392	-	-	1,675,521	1,675,521		
Total primary government	$ 79,977,029	$ 20,055,117	$ 13,168,197	$ 1,555,416	(46,873,820)	1,675,521	(45,198,299)		
Component Units:									
School Board	$ 38,006,426	$ 239,077	$ 15,034,694	$ 684,790				$ (22,047,865)	$ -
Economic Development Authority	1,647,043	37,186	1,392,823	-				-	(217,034)
Total component units	$ 39,653,469	$ 276,263	$ 16,427,517	$ 684,790				(22,047,865)	(217,034)
General revenues:									
Property taxes					28,445,542	-	28,445,542	-	-
Sales tax					5,018,212	-	5,018,212	-	-
Hotel and Meals tax					5,429,170	-	5,429,170	-	-
Business license					2,619,066	-	2,619,066	-	-
Utility taxes					1,178,438	-	1,178,438	-	-
Local communication tax					1,029,397	-	1,029,397	-	-
Other taxes					1,357,054	-	1,357,054	-	-
Unrestricted investment earnings					83,775	4,616	88,391	1,601	46
Grants and contributions not restricted to a specific program					7,189,047	-	7,189,047	10,888,564	-
Miscellaneous					57,036	-	57,036	-	-
Net payment from City - unrestricted					-	-	-	13,387,502	-
Transfers					(24,528)	24,528	-	-	-
Total general revenues and transfers					52,382,209	29,144	52,411,353	24,277,667	46
Change in net position					5,508,389	1,704,665	7,213,054	2,229,802	(216,988)
Net position - beginning of year					63,366,021	73,675,436	137,041,457	(15,300,752)	7,222,824
Net position - end of year					$ 68,874,410	$ 75,380,101	$ 144,254,511	$ (13,070,950)	$ 7,005,836

CITY OF STAUNTON, VIRGINIA
OUTSTANDING DEBT - JULY 1, 2022

OUTSTANDING DEBT as of:

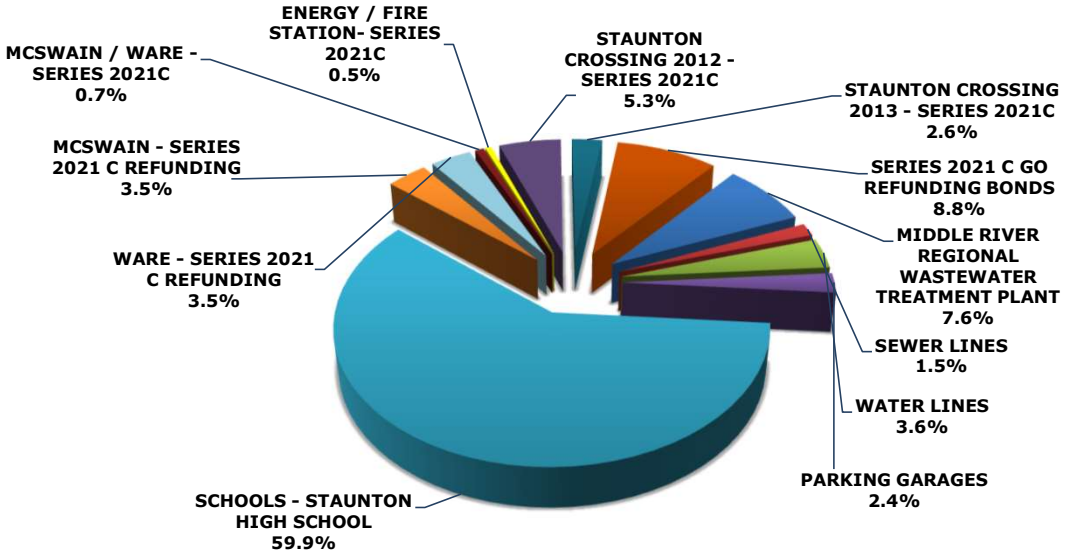
JULY 1, 2022	$	70,547,023
JULY 1, 2023	$	66,505,207
DEBT REDUCTION	$	4,041,816

BOND RATINGS:

STANDARD & POOR'S (September 26, 2018)	AA
MOODY'S (Dec 2020 Score Card Estimate)	Aa3

LEGAL DEBT LIMIT (10% of Taxable Real Property)	$	227,737,558
LEGAL DEBT MARGIN	$	157,190,536
POPULATION (2020 US CENSUS)		25,750
DEBT PER CAPITA	$	2,739.69

PROJECT	OUTSTANDING DEBT JULY 1, 2022	% OF TOTAL	FISCAL YEAR MATURITY DATE(S)	PRINCIPAL PAYMENTS
GENERAL FUND DEBT:				
SCHOOLS - STAUNTON HIGH SCHOOL	$ 42,265,000	59.9%	2050	$ 805,000
MCSWAIN - SERIES 2021 C REFUNDING	2,479,304	3.5%	2029	321,800
WARE - SERIES 2021 C REFUNDING	2,479,304	3.5%	2029	321,800
MCSWAIN / WARE - SERIES 2021C	525,188	0.7%	2025	40,901
ENERGY / FIRE STATION- SERIES 2021C	379,812	0.5%	2025	26,222
STAUNTON CROSSING 2012 - SERIES 2021C	3,756,332	5.3%	2028	475,642
STAUNTON CROSSING 2013 - SERIES 2021C	1,823,858	2.6%	2028	230,944
SERIES 2021 C GO REFUNDING BONDS	6,181,202	8.8%	2034	782,690
TOTAL GOVERNMENTAL DEBT	$ 59,890,000			$ 3,005,000
PROPRIETARY FUND DEBT:				
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	$ 5,362,022	7.6%	2021-2031	$ 598,951
SEWER LINES	1,074,813	1.5%	2022-2031	116,262
WATER LINES	2,550,188	3.6%	2031	221,603
PARKING GARAGES	1,670,000	2.4%	2019-2034	100,000
TOTAL PROPRIETARY FUND DEBT	$ 10,657,023			$ 1,036,816
TOTAL OUTSTANDING DEBT	$ 70,547,023		TOTAL PRINCIPAL PAYMENTS	$ 4,041,816



CITY OF STAUNTON
OUTSTANDING DEBT

JULY 1, 2022 (FY 2023)		Original Issue $$	Principal Amount Outstanding	Final Maturity Date	FY 2023 P&I DEBT PAYMENTS
GENERAL FUND DEBT					
FIRE STATION/ ENERGY/ SCHOOL CIP/ HOTEL 24 SOUTH PROJECT/GOLF IRRIGATION/MCSWAIN ELEMENTARY/WARE ELEMENTARY	Series 2021 General Obligation Public Improvement and Refunding Bonds	$ 45,200,000	$ 17,625,000	April 2034	$ 3,033,056
STAUNTON HIGH SCHOOL RENOVATIONS & ADDITIONS	2019 Virginia Public School Authority	$ 43,760,000	$ 42,265,000	July 2049	$ 2,353,513
	Total General Fund	**$ 88,960,000**	**$ 59,890,000**		**$ 5,386,569**
SEWER FUND					
MRWWTP III	VRA Series 2007 General Obligation Public Improvement Bond	$ 9,309,033	$ 4,386,831	February 2030	$ 589,321
MRRWWTP IIIb	VRA Series 2008 General Obligation Public Improvement Bond	$ 2,066,747	$ 975,191	September 2030	$ 131,005
SEWER CIP-CENTRAL AVE SEWER LINE, W BEVERLEY SEWER LINE-2017C REFUNDING	VRA Series 2017C Refunding	$ 1,168,210	$ 1,074,813	April 2031	$ 147,435
	Total Sewer Fund	**$ 21,054,610**	**$ 6,436,835**		**$ 867,761**
WATER FUND					
WATER CIP-RT 262, COLLEGE PARK PRESSURE ZONE, DAM PROJECT-2017C REFUNDING	VRA Series 2017C Refunding	$ 2,771,790	$ 2,550,188	April 2031	$ 349,818
	Total Water Fund	**$ 11,902,570**	**$ 2,550,188**		**$ 349,818**
PARKING FUND					
JOHNSON STREET AND NEW STREET GARAGE REHABILITATION	VRA 2018A Series	$ 1,955,000	$ 1,670,000	October 2033	$ 178,166
	Total Parking Fund	**$ 1,955,000**	**$ 1,670,000**		**$ 178,166**
GRAND TOTALS		**$ 123,872,180**	**$ 70,547,023**		**$ 6,782,314**

CITY OF STAUNTON

LEGAL DEBT LIMIT

§ 15.2-2634. Limitation on amount of outstanding bonds

DEBT LIMIT:	**TAXABLE REAL PROPERTY VALUE**		**$ 2,277,375,582**	
	X 10%	**DEBT LIMIT =**	**$ 227,737,558**	
OUTSTANDING DEBT:	**GENERAL OBLIGATION BONDS**		**$ 59,890,000**	
	VIRGINIA RESOURCES AUTHORITY LOANS		**$ 10,657,023**	
	TOTAL NET BONDED DEBT (excluding leases)		**$ 70,547,023**	**30.98%**
LEGAL DEBT MARGIN:	**10% OF TAXABLE PROPERTY LESS NET BONDED DEBT =**		**$ 157,190,536**	
% OF DEBT LIMIT:	**LEGAL DEBT MARGIN / 10% TAXABLE PROPERTY VALUE =**		**69.02%**	

TOTAL OUTSTANDING DEBT		
GENERAL FUND DEBT:		
STAUNTON HIGH SCHOOL-ISSUED MAY 2019	**$**	**42,265,000**
MCSWAIN - SERIES 2021 C REFUNDING		**2,650,000**
WARE - SERIES 2021 C REFUNDING		**2,650,000**
MCSWAIN / WARE - SERIES 2021 C REFUNDING		**561,345**
SERIES 2021 C GENERAL OBLIGATION REFUNDING BONDS		**11,763,655**
TOTAL GENERAL GOVERNMENTAL FUND DEBT	**$**	**59,890,000**
PROPRIETARY FUND DEBT:		
WATER LINES	**$**	**2,550,188**
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT		**5,362,022**
SEWER LINES		**1,074,813**
PARKING GARAGE PROJECTS		**1,670,000**
TOTAL PROPRIETARY FUND DEBT	**$**	**10,657,023**
TOTAL OUTSTANDING DEBT	**$**	**70,547,023**

DEBT PER CAPITA	**POPULATION**		**25,570**
	TOTAL CITY DEBT-ALL FUNDS	**$**	**2,758.98**
	GENERAL FUND DEBT ONLY	**$**	**2,342.20**
	PROPRIETARY FUND DEBT ONLY	**$**	**416.78**
	POPULATION DATA:		
	WELDON COOPER CENTER -2020 Est.		**25,110**
	U.S. CENSUS -2020		**25,750**

DEBT POLICY RATIOS			**Debt Policy Limit**	**FY2023 %**
1) Net Direct Debt as a % of Taxable Assessed Value			**4.00%**	**2.63%**
Net Direct Debt	**$**	**59,890,000**		
Taxable Assessed Value	**$**	**2,277,375,582**		
2) Debt Service as a % of Total Governmental Expenditures			**15.00%**	**8.68%**
FY2023 Debt Service	**$**	**5,386,569**		
Governmental Expenditures				
General Fund	**$**	**45,692,288**		
Education Transfer		**15,056,237**		
Capital Improvements Fund		**-**		
Blue Ridge Court Services Fund		**1,292,856**		
Total Gov't Expenditures	**$**	**62,041,381**		
3) 10 Year Payout Ratio			**>50% / 10 Years**	
		FY2023		**44.48%**
		FY2024		**44.92%**
		FY2025		**45.40%**
		FY2026		**44.68%**
		FY2027		**44.17%**
		FY2028		**43.55%**
		FY2029		**42.73%**
		FY2030		**43.51%**
		FY2031		**45.50%**

DESCRIPTION OF MAJOR REVENUE SOURCES

The following is a brief description of the major General Fund revenue sources administered by the City of Staunton.

Taxing Authority

1. Constitution

The authority of the General Assembly, and limitations on such authority concerning taxation by local governments, are set out in Article X of the Virginia Constitution. Because the General Assembly inherently has the power to tax and to delegate such authority to local governments, the principal purpose of Article X is to restrict the taxing powers the General Assembly may grant to local governments.

The Constitution segregates certain sources of tax revenue exclusively for taxation by the state and others by the localities. Section 4of Article X specifically provides that real estate, coal and other mineral lands, and tangible personal property, except rolling stock of public service corporations, are to be taxed only by local governments.

2. Virginia Code

The taxing authority of local governments is essentially statutory and is set out primarily in Subtitle III, Chapters 30 through 39, of Title 58.1 of the Code of Virginia.
Major sources of tax revenue include retail sales and use tax; consumer utility taxes; motor vehicle and trailer license taxes; business, professional, and occupational license taxes; transient occupancy taxes; recordation taxes; taxes on wills and grants of administration; bank franchise taxes; recreation taxes; and special and sanitary district taxes.

3. Uniform Charter Powers Act

The one exception to the statutory grant of taxing authority is the Uniform Charter Powers Act. As the Virginia County Supervisors' Manual states:

The Code of Virginia sets forth in considerable detail the items of wealth or wealth-producing activities which may be taxed by local governments. As a result, counties and cities now enjoy relatively parallel tax powers, except for the broad grant of taxing power contained in the Uniform Charter Powers Act that is subject to inclusion in municipal charters.

> Section 15.1-841 of the Code of Virginia refers to the taxing powers granted under the Uniform Charter Powers Act and states:
>
> § 15.1-841. Taxes and assessments. A municipal corporation may raise annually by taxes and assessments on property. persons and other subjects of taxation, which are not prohibited by law, such sums of money as in the judgment of the municipal corporation are necessary to pay the debts, defray the expenses, accomplish the purposes and perform the functions of the municipal corporation, in such manner as the municipal corporation deems necessary or expedient.
>
> Under this section, cities and towns which have incorporated the Uniform Charter Powers Act into their charters have a general taxing authority. Accordingly, such cities and towns may in fact impose taxes as a result of this provision, or through explicit authority granted in their charters, which may not be levied by counties. A major difference resulting from this general grant of taxing authority is that cities and towns which incorporate it into their charter may levy taxes in addition to those imposed by counties; unlike counties, they are not subject to the rate limitations set out in the Code.

C. Local Taxes

The following section briefly describes each of the local taxes imposed by Virginia's counties, cities, and towns.

1. Taxes on Property

a. Real property. The real property tax is assessed annually against the fair market value of all taxable real estate. Fair market value is determined by an appraisal process which may occur as frequently as annually or as infrequently as every six years.

Certain types of property which may not technically constitute real property, fixtures, or improvements to real estate are taxed like real estate. Mineral and timber lands are also taxed as real estate, although they are to be separately listed and assessed. Mobile homes, although they may constitute real property under the law of fixtures, are classified as tangible personal property but may not be taxed at a rate greater than that applicable to real property.

b. Land use taxation. In 1971, the General Assembly adopted legislation for the purpose of preserving land dedicated to agricultural, horticultural, forestal, and open space uses by reducing or deferring increased taxes due to a potential "higher use." The concept is based on the assumption that encroaching development and resulting higher property taxes compelled farm owners to sell their land. Land use taxation is a local option program, and localities may elect to include any or all of the four classifications of property in their ordinance. The State Land Evaluation Advisory Council annually determines and

publishes a range of suggested values for each of the special uses. These values are advisory, however, and the ultimate valuation is made by the commissioner of the revenue or other local assessing officer. In addition to the special use value, the local assessor also determines the fair market value of the special use property at its highest and best use.

When the landowner changes the use of the land, liability for roll-back taxes attaches and is computed by adding the amount of deferred tax for the five most recent completed tax years, including simple interest at the rate applicable to the delinquent taxes. In addition, taxes for the current tax year are recalculated. The amount of deferred tax for each year is the difference between the tax actually levied and paid and the tax that would have been paid if fair market value assessments had been utilized.

2. Property Tax Exemptions

The majority of property tax exemptions are found in Article X, Section 6 of the Virginia Constitution, which includes the following:

1. Property owned directly or indirectly by the Commonwealth or any of its political subdivisions;
2. Property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers;
3. Nonprofit cemeteries;
4. Property owned by nonprofit public libraries or nonprofit institutions of learning, as long as such property is primarily used for literary, scientific or educational purposes or purposes incidental thereto;
5. Intangible personal property, or any class or classes thereof, as may be provided for in general law;
6. Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purposes, as may be provided by classification or designation by a three-fourths vote of the General Assembly;
7. Land subject to a perpetual easement permitting inundation by water as provided by general law;
8. By local option, property owned and occupied as their sole dwelling by persons 65 years of age or older or permanently and totally disabled, who are deemed by the General Assembly to be bearing an extraordinary tax burden on such property in relation to their income and financial worth;
9. By local option, pollution control or solar energy equipment, facilities, or devices, including real property; and
10. By local option, partial exemption of real estate which has undergone substantial renovation, rehabilitation, or replacement.

Article X, Section 6 of the Constitution also provides that property tax exemptions are to be strictly construed. Items 1, 2, 3, and 4 above are self-executing; that is, they do not require statutes to implement them.

Item 6 above authorizes the General Assembly, by a three-fourths vote in each house, to exempt charitable organizations from property taxation either by designation (naming the specific organization) or by classification (naming a class or groups similarly situated). Since this provision first appeared in the Constitution in 1971, through the end of the 1994 Sessions of the General Assembly, slightly over 600 organizations have been granted exempt status by designation. Few of those exemptions were granted on a state-wide basis; most are granted on a local jurisdiction basis only.

In 1978, the General Assembly determined that the proliferation of tax exemptions constituted one of the reasons local tax bases continued to erode and attempted to devise a method for dealing with the problem. A study authorized by HJR 32 and continued by HJR 227 in 1979 culminated in the Report of the Joint Subcommittee to Study Real Property Tax Exemptions. The report stated that localities' percentages of tax exempt property ranged from four percent to 45 percent of the tax base, with a median of 18 percent. Although governmental property accounted for the largest portion of exempt property, "the private sector's share is quite substantial."

The report also noted that the Commonwealth's "control over exemption policy is an accident of history" and a remnant left over from a period of time when the Commonwealth itself taxed such property. However, the subcommittee concluded "that it was impossible to make meaningful changes affecting existing exemptions. No charitable organization was willing to exchange a sure exemption for uncertainty, regardless of the equity of the proposal or the minimal extent of the uncertainty." As a result, the subcommittee was left with merely standardizing the procedure by which new exemptions are to be granted.

That procedure has been codified in § 30-19.04 of the Code of Virginia. Any legislative committee is prohibited from considering such exemption legislation unless the request for legislation is accompanied by a resolution of the governing body of the affected locality either supporting or refusing to support the exemption. Such legislation which is supported by local government is routinely enacted unanimously by each session of the General Assembly.

3. Service Charges

Article X, Section 6 (g) of the Constitution permits the General Assembly to authorize local governments to impose service charges on otherwise tax exempt property. Certain property is excluded from this provision, including the land and buildings of churches used exclusively for worship and property used exclusively for private educational or charitable purposes. The service charge is based on the amount the locality expended in the preceding year for providing services to the exempted property; the services to be considered include only police and fire protection and refuse collection. Any such service charge is capped at 20 percent of the real estate tax rate, or at 50 percent in the case of faculty and staff housing for private educational

institutions.

Concerned that the service charge had been imposed, for the most part, only upon the property of the Commonwealth, the General Assembly amended the Code to restrict the use of the service charge to those localities where the value of real estate owned by the Commonwealth, excluding hospitals, educational institutions, or roadway property, exceeds three percent of the value of all real estate within the jurisdictions' boundaries.

4. Tangible Personal Property

Tangible personal property was segregated for local taxation in 1927. Cities, counties and towns may levy a tax on the tangible personal property of businesses and individuals. For tax purposes, personal property is property that, by its location and character, shows that the owner intends it to be movable. Household goods and personal effects are classified separately to enable localities to exempt them from the personal property t a x . Localities are also authorized to exempt or tax at a lower rate farm machinery and equipment.

Since 1979, the number of classifications for tax rate purposes has increased considerably, from eight in 1979 to the current 22. The classification statutes set the upper limit of the tax rate on these classes at the rate on tangible personal property. The localities are not required to establish different tax rates on these different classes of property, but are given the option to adopt lower rates.

The tax is imposed by the locality where the property has situs. The situs, or location, of personal property is the county, city, or town in which the property is physically located onthe tax day, which in most localities is January 1. However, the situs for purposes of assessment of motor vehicles, travel trailers, boats and airplanes is the locality where the vehicle is normally garaged, docked, or parked. When situs cannot be determined it is considered to be the owner's jurisdiction.

Localities are required to assess tangible personal property at fair market value. However, localities are authorized to assess each class of tangible personal property according to a different method so long as the method used is uniform within each class.

a. Machinery and tools. Counties, cities, and towns are required to segregate machinery and tools used in a trade or business as a separate classification of tangible personal property. The tax rate, however, cannot exceed that imposed on other classes of tangible personal property.

b. Merchants' capital. The City of Staunton does not assess this tax. The merchants' capital may be imposed by localities that do not impose abusiness, professional and occupational license tax ("BPOL"). The rate of the merchants' capital tax may not exceed the rate and ratio which were in effect in a locality on January 1, 1978. Localities, however, may still lower the tax liability of merchants by changing the nominal rate, the assessment ratio, or both. Merchants' capital is defined as inventory of stock on hand, daily rental passenger cars as defined in § 58.1-2401 of the Code, daily rental property, and all other taxable personal property of any kind except (i) money on hand and on deposit and (ii) tangible personal property not offered for sale as merchandise.

5. Taxes on Individuals/Consumers

a. Sales and use. Tangible personal property sold or used in the Commonwealth is subject to the Virginia retail sales and use tax unless the property is exempt from taxation by statute. A transaction subject to the sales tax is not subject to the use tax. Sales and use tax exemptions are classified into the following ten categories: (i) governmental and commodities, (ii) agricultural, (iii) commercial and industrial, (iv) educational, (v) services, (vi) media-related, (vii) medical-related, (viii) nonprofit civic and community service, (ix) nonprofit cultural organizations, and (x) miscellaneous.

Virginia's counties and cities are authorized to impose up to a one percent local sales and use tax on a tax base identical to the state tax base. All counties and cities have chosen to impose the local tax at the maximum rate of one percent, which means there is a uniform 5.3 percent sales and use tax rate imposed throughout the Commonwealth, including the 4.3 percent state tax rate.

State tax revenues generated by one percent of the 4.3 percent tax rate are distributed to counties and cities on the basis of the number of school-age children in each locality according to the most recent statewide census of school-age population taken by the Department of Education. The state revenues distributed to each locality must be used for maintenance, operation, capital outlay, debt, and other expenses incurred in the operation of public schools.

The one percent local sales tax collected with the state tax is distributed to counties and cities based upon the point of sale. The revenues collected are distributed to the general fund of the locality and may be used for any purpose. Towns located within a county do not h a v e authority to levy the local sales tax unless the county has not levied the tax. However, the town is entitled to a portion of the local revenues collected by the county.

b. Motor fuel. The C i t y o f S t a u n t o n d o e s n o t a s s e s s t h i s t a x . Certain localities are authorized to impose a specia1 local sales and use tax on motor fuel of up to two percent of the retail price of the fuel. Motor fuel is one of the categories of tangible personal property which is exempt from the general sales and use tax base. The Code of Virginia authorizes the imposition of this tax by any county or city that is a member of the Northern Virginia Transportation District or any transportation district contiguous to the Northern Virginia Transportation District (currently, only the Potomac-Rappahannock Transportation District). The tax is levied like a sales and use tax but is essentially a motor fuel tax, since the tax is incorporated into the pump price of the motor fuel.

c. Daily rental property. The daily rental property tax is a tax on the gross proceeds of any person engaged in the short-term rental business. Localities are authorized to levy the daily rental property tax in an amount not to exceed one

percent.

d. Motor vehicle license. The City of Staunton does not assess this tax. Counties, cities, and towns are authorized to impose a license tax on motor vehicles, trailers, and semi-trailers not to exceed that imposed by the state. The situs for the imposition of the license tax is the locality in which the vehicle is normally garaged, stored, or parked. If it cannot be determined where the personal property is normally located, the situs is the domicile of its owner. If the owner of the vehicle is a college student, the situs is the domicile of the student.

e. Consumer utility. The consumer utility tax is a local option tax which localities are authorized to impose on consumers of telephone services, water, heat, light, and power. The tax on residential customers may not exceed 20 percent of the first $15 of the monthly bill. However, any locality imposing a higher rate prior to July 1, 1972, may continue to tax at that rate, but may not raise it further. There are no limitations on the rates imposed on nonresidential consumers, i.e., commercial or industrial consumers.

The local utility tax is collected by the public service corporations or service providers as part of the monthly bill, with virtually no administrative costs to the locality. Localities are authorized to pay a commission of up to five percent of collections for collecting the tax if the tax is remitted in a timely fashion. If a town imposes the tax, the county tax does not apply within the town if it operates its own school system or provides police or fire services and water or sewer services. 36 out of 38 cities and 87 of the 95 counties reported a utility consumers' tax in effect during the 2018 tax year.

f. Transient occupancy. The transient occupancy tax is a local tax based on the charge for lodging in hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. Counties are authorized to impose a tax of up to two percent based on the amount of the charge of the occupancy. By special act, Arlington County is authorized to impose a tax of five percent. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act. If a town imposes a transient occupancy tax, a county may not levy the same tax within the territorial limits of the town unless the town grants the county the authority to do so.

g. Meals. The food and beverage tax, also known as the meals tax, is a local tax based on the amount charged for certain prepared foods and beverages. Counties are limited to an 8.5 percent tax rate, but this includes the 4.5 percent sales and use tax, resulting in an effective meals tax cap of four percent. Prior to the imposition of the meals tax, the tax must be approved in a voter referendum in the county, unless the county is exempt from this requirement. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy a meals tax without any limit on the tax rate. As with other local taxes, when a town imposes the meals tax, it prevents the county in which the town is located from imposing the county meals tax with the town, unless the town specifically allows the imposition of the county tax within the town's geographical limits.

h. Cigarettes. The cigarette tax is a flat fee levied on each pack of cigarettes. The local cigarette tax is added on to the price of each pack prior to its purchase. Cities may impose the tax provided they had the authority to do so under their charter prior to January 1, 1977. Only two counties, Arlington and Fairfax, have been granted statutory authority to levy the cigarette tax and are subject to a maximum rate of five cents per pack or the amount levied under state law, whichever is greater. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy the cigarette tax without any restriction on the rate charged.

i. Admissions. The City of Staunton does not assess this tax. The admissions tax is a local tax based on the charge for admission to certain events which are divided into five classes. Localities may tax each class of admissions with the same or a different tax rate. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act. However, of Virginia's counties, only four (Fairfax, Arlington, Dinwiddie, and Prince George) are authorized to levy an admissions tax at a rate not to exceed 10 percent of the amount of charge for admissions. Only one of the four counties, Dinwiddie, currently levies the admissions tax.

j. Recordation. The recordation tax is a tax imposed on the privilege of recording any deed, lease, contract, or mortgage relating to real estate and certain railroad rolling stock. Currently the state recordation tax is 15 cents per $100 or fraction thereof on deeds of bargain and sale, the tax is imposed on the sales price or the actual value of the property conveyed, whichever is greater. The option is placed in the statute as a safeguard to ensure that the consideration is not understated as a tax avoidance measure. On deeds of trusts and mortgages, the tax is imposed on the amount of debt, bonds, or obligation secured by the debt instrument.

Localities are authorized to impose a local recordation tax in an amount equal to one-third of the amount of the state recordation tax. Almost all Virginia cities and counties have exercised this authority and enacted a local recordation tax.

k. Probate. The probate tax is a tax on the probate of every will or grant of administration. Counties and cities are authorized to impose a local probate tax in an amount equal to one-third of the state probate tax.

l. E-911 emergency services. Any county, city or town which has established or will establish an enhanced 911 emergency telephone system is authorized to impose a special local tax on consumers of telephone services.

6. Taxes on Businesses

a. Business, professional and occupational license (BPOL). Counties, cities, or towns may levy a local license tax on business, trades, occupations, and professions. The tax is commonly referred to as the BPOL tax. The basis for the tax is normally gross receipts, but will always be the same for all individuals engaged in the same business. Some occupations and businesses are exempt from the tax, including but not limited to certain public service corporations and manufacturers who sell merchandise at wholesale at the place of manufacture. For counties, the license tax imposed does not apply in any town in the

county where the town has a similar tax unless the town's governing body makes provision for the county to apply the tax.

The situs for the BPOL tax is any county, city, or town in which the individual maintains an office or carries on principal and essential business. If such taxable situs is in more than one local jurisdiction, the tax in any one jurisdiction may not exceed the amount of business attributable to that local jurisdiction.

In general, the limits on the BPOL tax rates are that:

"[N]o local tax imposed ... shall be greater than thirty dollars or the rate set forth below for the class of enterprise listed, whichever is higher:

1. For contracting, and persons constructing for their own account for sale, sixteen cents per $100 of gross receipts;
2. For retail sales, twenty cents per $100 of gross receipts;
3. For financial, real estate and professional services, fifty-eight cents per $100 of gross receipts; and
4. For repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this section, thirty-six cents per $100 of gross receipts."

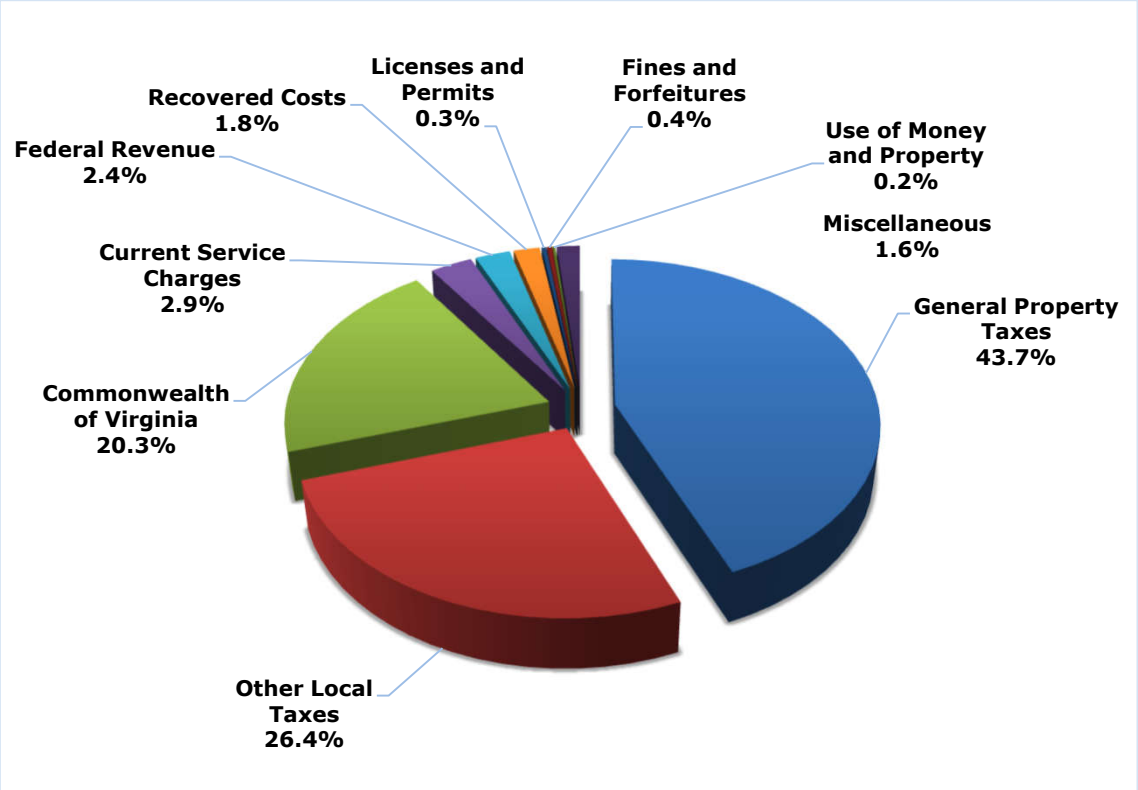
b. Utility license. The utility license tax is a local license tax on public service corporations, including telephone and telegraph companies, water companies, and heat, light and power companies. Localities are authorized to levy a utility license tax in an amount not to exceed one-half of one percent of the gross receipts accruing to the company from business within the locality.

c. Bank franchise. The bank franchise tax is a tax assessed against the "net capital" of banks and bank holding companies. The tax is imposed at the rate of one dollar on each $100 of net capital, and any city, town, or county may impose a bank franchise tax, not to exceed 80 percent of the state tax rate on each $100 of net capital of such bank located in the jurisdiction. Any bank paying such a local bank franchise tax is entitled to a credit on its state return. Therefore, 80 percent of the bank franchise tax is paid into the treasuries of the localities in which the bank is doing business.

CITY OF STAUNTON

FY 2023 GENERAL FUND REVENUES

Category		FY2023	% of Total
General Property Taxes	$	28,501,011	45.0%
Other Local Taxes		17,233,830	23.0%
Commonwealth of Virginia		13,218,468	23.2%
Current Service Charges		1,896,693	3.2%
Federal Revenue		1,580,640	2.3%
Recovered Costs		1,177,000	2.1%
Licenses and Permits		201,950	0.4%
Fines and Forfeitures		237,500	0.4%
Use of Money and Property		109,200	0.4%
Miscellaneous		1,036,648	0.1%
Total Revenues	$	65,192,940	100.0%

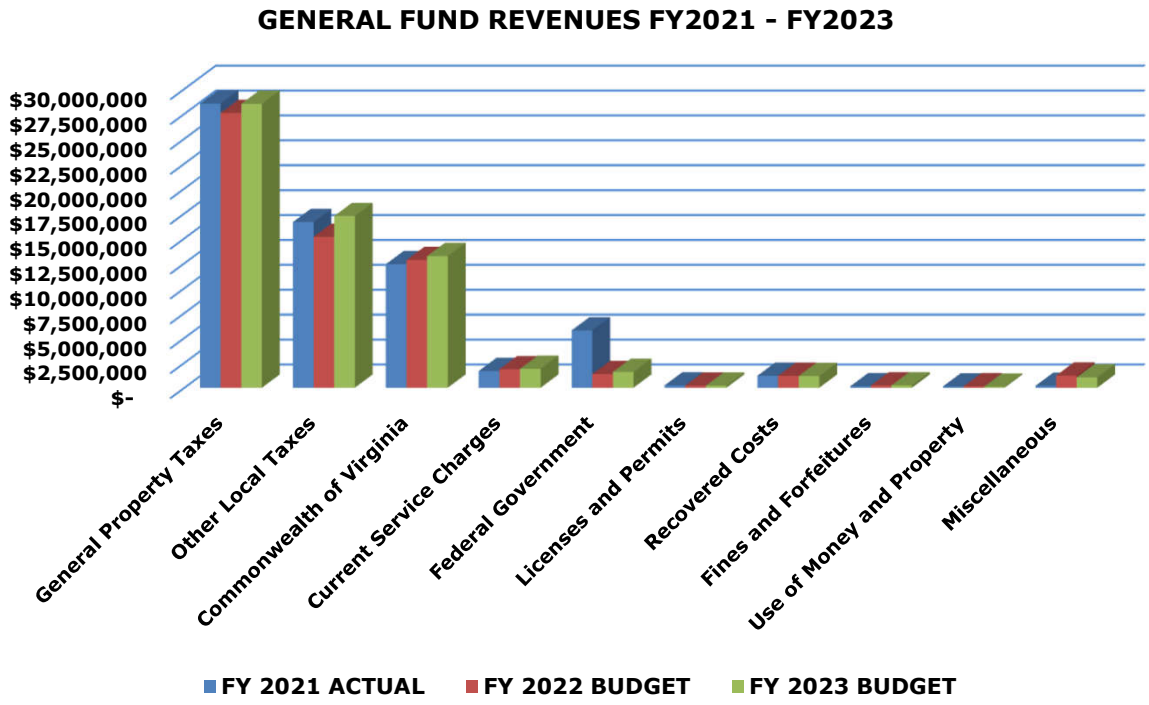


CITY OF STAUNTON

GENERAL FUND REVENUES

Summary Comparison of FY 2021, 2022, 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 BUDGET	FY 2023 $ VARIANCE	% of FY2023 Budget
General Property Taxes	$ 28,526,046	$ 27,585,063	$ 28,501,011	$ 915,948	43.7%
Other Local Taxes	16,631,337	15,150,500	17,233,830	2,083,330	26.4%
Commonwealth of Virginia	12,401,798	12,815,367	13,218,468	403,101	20.3%
Current Service Charges	1,679,798	1,855,902	1,896,693	40,791	2.9%
Federal Government	5,754,887	1,363,629	1,580,640	217,011	2.4%
Licenses and Permits	229,999	208,400	201,950	(6,450)	0.3%
Recovered Costs	1,200,458	1,190,235	1,177,000	(13,235)	1.8%
Fines and Forfeitures	139,436	232,000	237,500	5,500	0.4%
Use of Money and Property	123,051	135,500	109,200	(26,300)	0.2%
Miscellaneous	193,339	1,217,378	1,036,648	(180,730)	1.6%
Total Revenues	$ 66,880,149	$ 61,753,974	$ 65,192,940	$ 3,438,966	100.0%



CITY OF STAUNTON
FY 2023 GENERAL FUND REVENUES

GENERAL PROPERTY TAXES	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$Amount Variance
Real Estate Taxes	$ 20,458,865	$ 20,167,363	$ 20,492,518	$ 325,155
Real Estate-Public Service	925,893	905,000	940,000	35,000
Real Estate- Interest Assessed	138,893	150,000	150,000	-
Real Estate Penalty	124,578	115,000	120,000	5,000
Real Estate-Service District Tax	128,843	120,000	125,243	5,243
Personal Property Taxes	6,079,874	5,525,000	6,055,000	530,000
Personal Property-Public Service	2,685	2,700	2,800	100
Personal Property Interest	83,777	65,000	85,000	20,000
Personal Property-Penalty	111,154	85,000	105,450	20,450
Machinery & Tools Tax	471,484	450,000	425,000	(25,000)
Total Property Taxes	$ 28,526,046	$ 27,585,063	$ 28,501,011	$ 915,948
OTHER LOCAL TAXES				
Business & Occupational Licenses	$ 2,619,066	$ 2,040,000	$ 2,250,000	$ 210,000
Water Utility Tax	292,844	285,000	281,280	(3,720)
Gas Utility Tax	297,823	298,000	298,000	-
Electric Utility Tax	587,772	585,000	585,000	-
Local Sales Tax- One Percent	5,018,212	4,662,500	5,275,000	612,500
Bank Stock Tax	626,047	485,000	575,000	90,000
Recordation-Local	303,519	220,000	300,000	80,000
Cigarette Tax	393,179	385,000	385,000	-
Transient Occupancy Tax	713,444	760,000	968,000	208,000
Meals Tax	4,715,726	4,300,000	5,358,050	1,058,050
Probate Tax	8,965	7,000	8,500	1,500
Short Term Rental Tax	25,344	23,000	25,000	2,000
Local Communications Tax	1,029,397	1,100,000	925,000	(175,000)
Total Other Taxes	$ 16,631,337	$ 15,150,500	$ 17,233,830	$ 2,083,330
LICENSES & PERMITS				
Dog Licenses	$ 8,872	$ 10,500	$ 8,950	$ (1,550)
Precious Metals Permit	900	-	-	-
Building Permits	83,334	80,000	70,850	(9,150)
Electrical Permits	33,662	30,000	24,000	(6,000)
Plumbing Permits	44,388	38,000	43,000	5,000
Erosion/Sedimental	-	-	-	-
Subdivision Review	2,600	-	-	-
Transfer Fees-Circuit Court	974	900	1,000	100
Zoning Fees	14,075	10,500	14,250	3,750
Police Recording Fees	21,464	14,000	14,000	-
Electronic Summons Fee	13,354	18,000	20,000	2,000
Other Permits	6,375	6,500	5,900	(600)
Total License & Permits	$ 229,999	$ 208,400	$ 201,950	$ (6,450)
FINES & FORFEITURES				
Circuit Court Fines	$ 83,157	$ 168,000	$ 168,000	$ -
Court Recording Fees	42,975	46,000	54,000	8,000
Animal Control Fines	5,090	6,000	6,000	-
Courthouse Maintenance Fines	8,214	12,000	9,500	(2,500)
Total Fines & Forfeitures	$ 139,436	$ 232,000	$ 237,500	$ 5,500

CITY OF STAUNTON
FY 2023 GENERAL FUND REVENUES

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$Amount Variance
USE OF MONEY AND PROPERTY				
Interest on Investments	$ 70,912	$ 100,000	$ 45,000	$ (55,000)
Rental of Property	52,139	35,500	64,200	28,700
Total Use of Money and Property	$ 123,051	$ 135,500	$ 109,200	$ (26,300)
CURRENT SERVICE CHARGES				
Sheriff Fees	$ 2,617	$ 2,617	$ 2,617	$ -
Commonwealth Attorney Fees	4,877	4,200	4,875	675
Circuit Court Fees	3,025	3,600	3,600	-
Courthouse Security Fee	46,831	45,000	60,000	15,000
Jail Admission Fee	3,655	3,250	3,650	400
Clerk Circuit Court Copy Fees	10,034	11,500	3,500	(8,000)
Property Clean Up Fees	17,891	2,000	4,800	2,800
DMV Stop Fees	10,686	6,000	8,000	2,000
Administrative Fee	18,645	18,000	18,000	-
PILOT - Water Fund	409,344	409,344	410,178	834
PILOT - Sewer Fund	183,367	183,367	170,235	(13,132)
PILOT - Parking Fund	100,083	100,083	98,654	(1,429)
PILOT - Stormwater Fund	232,353	232,353	202,997	(29,356)
PILOT - Environmental Fund	292,113	292,113	288,255	(3,858)
Tax Exempt Service Charges	6,358	6,400	6,972	572
Library Fees & Fines	4,498	2,500	6,500	4,000
Golf Memberships	8,309	20,000	30,000	10,000
Recreation-Summer Playground	70,969	80,000	85,000	5,000
Recreation-Heart Program	-	156,500	156,500	-
Recreation-Instr/Educ Classes	5,441	25,000	25,000	-
Recreation- League Fees	25,200	40,000	40,000	-
Golf Cart Fees	98,511	110,642	126,530	15,888
Golf Green Fees	85,988	51,933	75,680	23,747
Duck Food Sales	9,384	3,500	9,400	5,900
Recreation Fees	(600)	1,000	750	(250)
Swimming Pool Fees	22,851	35,000	45,000	10,000
Recreation Trip Fees	-	10,000	10,000	-
Tourism Advertising Fee	6,641	-	-	-
Sale of Publications & Maps	726	-	-	-
Total Current Service Charges	$ 1,679,798	$ 1,855,902	$ 1,896,693	$ 40,791
MISCELLANEOUS REVENUE				
Payment in Lieu of Tax - SRHA	$ 14,023	$ 14,000	$ 13,923	$ (77)
Sale of Salvage and Surplus	2,249	15,000	15,000	-
Miscellaneous Revenue	32,149	-	-	-
Donations	110,834	-	-	-
Total Miscellaneous Revenue	$ 159,254	$ 29,000	$ 28,923	$ (77)

CITY OF STAUNTON
FY 2023 GENERAL FUND REVENUES

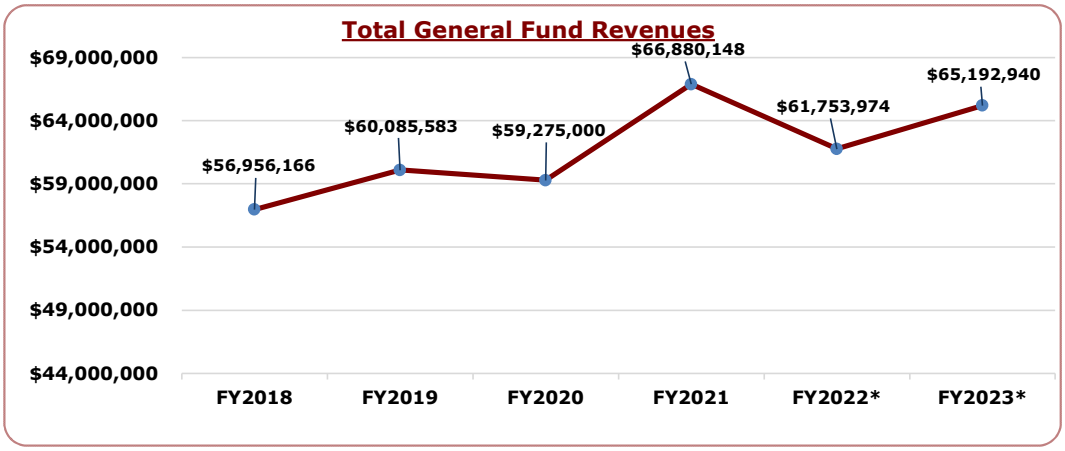
RECOVERED COSTS	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$Amount Variance
Recovered Costs - General Gov't	$ 581	$ -	$ -	-
Recovered Costs-Courts	18,315	58,000	58,000	-
Recovered Costs - Public Works	4,778	25,000	25,000	-
Recovered Costs - Public Safety	634,006	615,735	648,000	32,265
Recovered Costs- Police Security	32,267	45,000	45,000	-
Recovered Costs - Ins/ Other	107,590	12,500	11,000	(1,500)
Recovered Costs- Education Fund	382,626	379,000	335,000	(44,000)
Recovered Costs - Recreation/Library	54,379	55,000	55,000	-
Total Recovered Costs	$ 1,234,543	$ 1,190,235	$ 1,177,000	$ (13,235)
COMMONWEALTH OF VIRGINIA				
Public Facilities Tax	$ 34,460	$ 50,000	$ 45,000	$ (5,000)
Recordation	-	45,000	-	(45,000)
Rolling Stock Taxes	9,647	9,600	10,200	600
Motor Vehicle Rental Tax	102,311	87,500	112,500	25,000
Law Enforcement	987,163	954,888	1,004,888	50,000
Personal Property -PPTRA	1,652,200	1,652,000	1,652,200	200
Recordation-Grantor's Tax	81,663	50,000	101,500	51,500
Juror & Witness Fees	1,116	10,000	9,100	(900)
State Crime Forfeited Assets-Judicial	19,266	-	-	-
Grant-DCJS-Victim Witness	37,241	25,000	25,000	-
DMV-Four for Life Funds	23,738	23,500	23,500	-
DMV - Animal License Plates	1,004	750	1,000	250
State Crime Forfeited Assets-Law	-	-	-	-
Fire Programs Fund	90,496	88,000	88,000	-
E911 Wireless Board	97,693	95,000	98,000	3,000
Street & Highway Maintenance	4,298,643	4,290,000	4,300,000	10,000
Health and Welfare	1,313,983	1,521,908	1,628,175	106,267
Children Services Act	1,908,447	2,222,887	2,202,887	(20,000)
VA Comm for the Arts	4,500	4,500	4,500	-
Library	169,777	155,000	168,022	13,022
Miscellaneous State Aid/Grants	79,951	-	-	-
Commissioner of Revenue	126,833	132,408	140,484	8,076
Treasurer	122,586	130,338	143,532	13,194
Electoral Board & Registrar	39,383	40,000	75,679	35,679
Commonwealth Attorney	537,826	565,439	601,581	36,142
Sheriff	339,511	320,880	416,988	96,108
Circuit Court Clerk	306,015	323,591	348,098	24,507
Circuit Court Technology Trust Fund	16,345	17,178	17,634	456
Total Commonwealth of Virginia	$ 12,401,798	$ 12,815,367	$ 13,218,468	$ 403,101

CITY OF STAUNTON
FY 2023 GENERAL FUND REVENUES

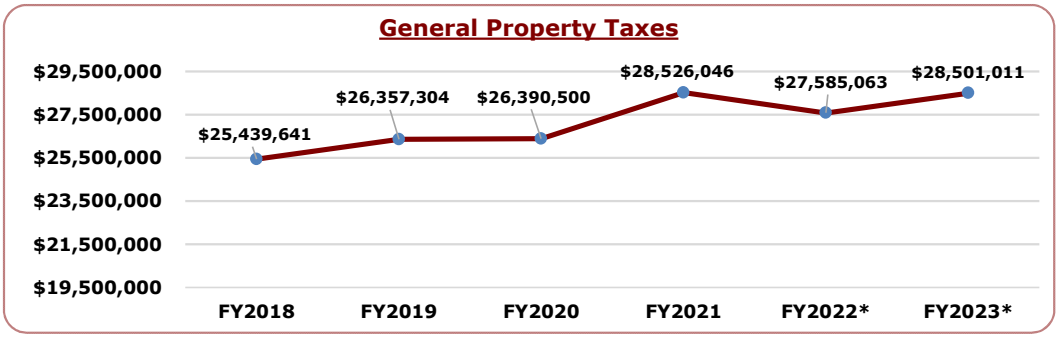
FEDERAL REVENUE	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$Amount Variance
Health and Welfare	$ 1,329,385	$ 1,305,629	$ 1,396,153	$ 90,524
Federal Grants-Victim Witness	48,429	58,000	112,548	54,548
Federal Grant-Fire Other Grant	94,484	-	71,939	71,939
Coronavirus Relief Funds	4,282,588			
Total Federal Revenue	$ 5,754,887	$ 1,363,629	$ 1,580,640	$ 217,011
TOTAL TRANSFER TO THE GENERAL FUND				
Transfer from Health Fund	$ -	$ -	$ 400,000	$ 400,000
Transfer from CIP Fund	-	-	-	-
Transfer from Fund Balance		1,188,378	607,725	(580,653)
Total Transfer to the General Fund	$ -	$ 1,188,378	$ 1,007,725	$ (180,653)
TOTAL GENERAL FUND REVENUE	**$ 66,880,148**	**$ 61,753,974**	**$ 65,192,940**	**$ 3,438,966**

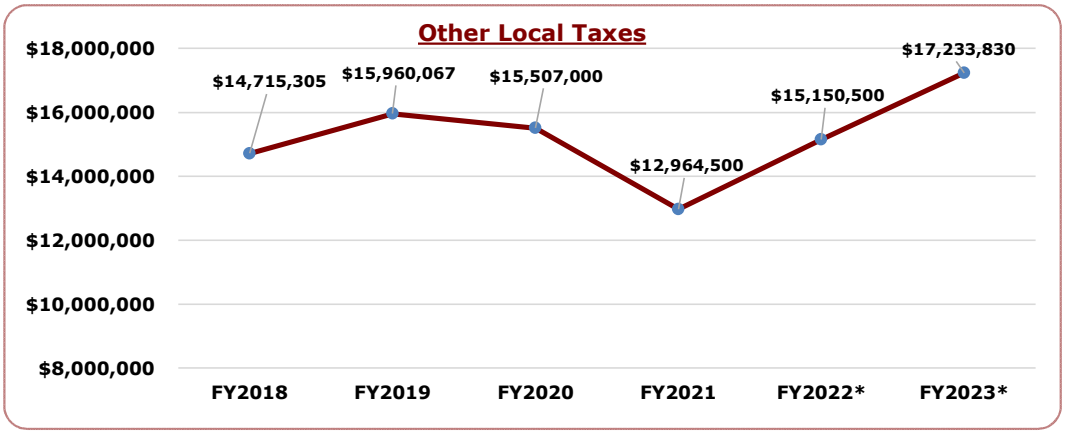
FY2023 MAJOR REVENUE CHANGES	FY2022	FY2023	VARIANCE	Description
REAL ESTATE	**$ 21,072,363**	**$ 21,432,518**	**$ 360,155**	**1.7% increase in assessed value on new construction.**
PERSONAL PROPERTY	**$ 5,525,000**	**$ 6,055,000**	**$ 530,000**	**Post Pandemic adjustments made, normalized budget projection.**
LOCAL SALES TAX	**$ 4,662,500**	**$ 5,275,000**	**$ 612,500**	**Current trend lines projected , Local Sales Tax is projected to remain strong.**
MEALS TAX	**$ 4,300,000**	**$ 5,358,050**	**$ 1,058,050**	**Current trend lines projected , Local Meals Tax is projected to remain strong.**
MOTEL TAX	**760,000**	**968,000**	**$ 208,000**	**Current trend lines projected , Occupancy Taxes are projected to remain strong.**
COMM OF VA	**$ 4,763,394**	**$ 5,069,772**	**$ 306,378**	**Adjustments to reflect projected Compensation Board support for Constitutional offices and Law Enforcement.**
COMM OF VA-STREET MAINTENANCE	**$ 4,290,000**	**$ 4,300,000**	**$ 10,000**	**VDOT adjustment to Maintenance Payments**
COMM OF VA/FEDERAL GOV'T-HEALTH & WELFARE	**$ 5,050,424**	**$ 5,227,215**	**$ 176,791**	**Increase based on Services**
FY2023 MAJOR REVENUE CHANGES			**$ 3,267,374**	

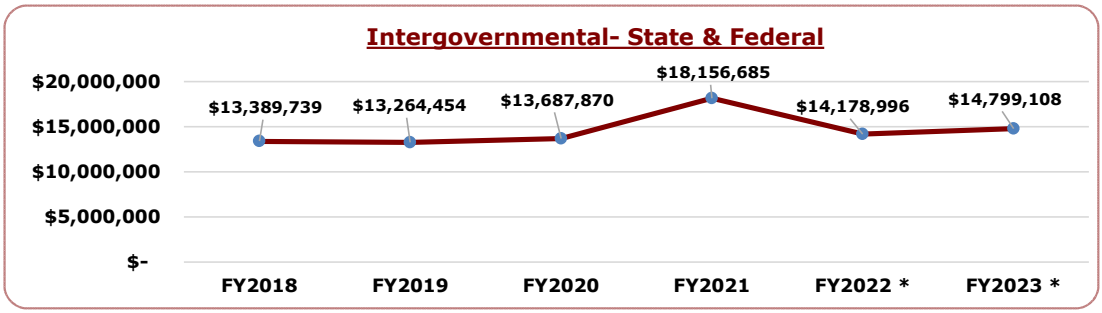
General Fund Revenues



Major Revenue Sources



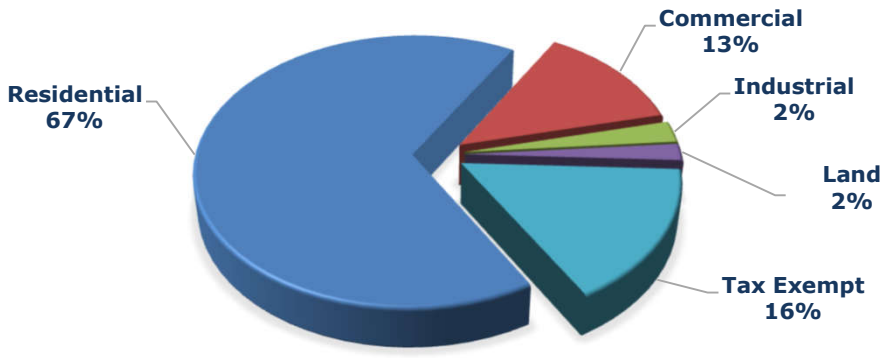




Fiscal Years 2018, 2019, 2020, 2021 = Actual Revenues
Fiscal Years 2022, 2023 = Budgeted Revenues

CITY OF STAUNTON

JANUARY 1, 2022 REAL ESTATE ASSESSMENT



Real Estate Assessment by Category	2021 Number of Parcels	January 1, 2021 $.92 Tax Rate	% Change or $ Change	January 1, 2022 $.92 Tax Rate	% Change or $ Change
Residential	9,039	$ 1,791,481,704	9,047	$ 1,807,083,369	0.87%
Commercial	614	347,341,112	618	349,318,532	0.57%
Industrial	48	64,449,062	49	67,822,062	5.23%
Land	1,548	56,296,525	1,505	53,151,619	-5.59%
Tax Exempt	382	435,544,070	363	432,891,190	-0.61%
Total Assessed Value	$ 11,631	$ 2,695,112,473	$ 11,582	$ 2,710,266,772	0.56%
Total Taxable Value	$ 11,249	$ 2,259,568,403	$ 11,219	$ 2,277,375,582	0.79%

One Cent Taxable Value	$ 225,957		$ 227,738		0.79%
Average Residential Assessed Value	$ 198,194.68		$ 199,743.93	$	1,549.25
Average Residential Tax Bill	$ 1,823.39		$ 1,837.64	$	14.25
Downtown Service District Assessed (DSD) Value	$ 89,117,340	239	$ 89,117,340	$	-
DSD Tax Revenue @ $0.15/$100	$ 133,676		$ 133,676	$	-

OTHER TAX EXEMPT PROPERTY:					TAX VALUE
Land Use - Ag Forest Districts	$ 17,923,410	39	$ 18,356,840	$	168,883
Rehab Abatement Program	$ 17,141,850	82	$ 18,362,812	$	168,938
TOTAL TAX EXEMPT/ ABATED TAXES	$ 35,065,260		$ 36,719,652	$	337,821

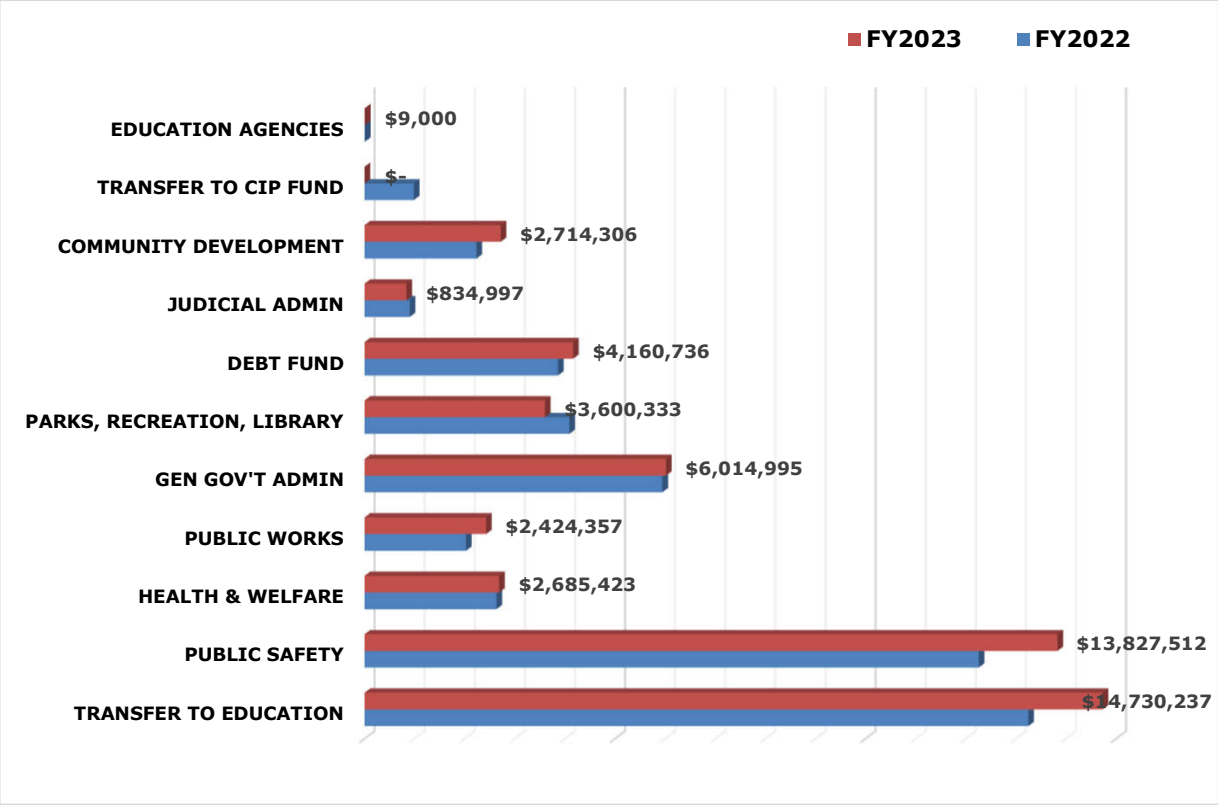
TAX RATE JANUARY 1, 2021	$0.92/ $100
TAX RATE JANUARY 1, 2022	$0.92/ $100

CITY OF STAUNTON

REAL ESTATE TAXABLE ASSESSED VALUES

CALENDAR YEAR	TAX RATE PER $100	GROSS TAXABLE ASSESSED VALUE	% INCREASE / DECREASE	GROSS TAX LEVY	% INCREASE/ DECREASE IN LEVY
1990	$ 1.10	$ 552,209,620		$ 6,074,306	2.54%
1991	$ 1.10	$ 620,672,930	12.40%	$ 6,827,402	12.40%
1992	$ 1.10	$ 624,653,046	0.64%	$ 6,871,184	0.64%
1993	$ 1.10	$ 669,638,375	7.20%	$ 7,366,022	7.20%
1994	$ 1.10	$ 676,334,759	1.00%	$ 7,439,682	1.00%
1995	$ 1.04	$ 747,631,635	10.54%	$ 7,775,369	4.51%
1996	$ 1.04	$ 767,592,290	2.67%	$ 7,982,960	2.67%
1997	$ 1.00	$ 787,391,553	2.58%	$ 7,873,916	-1.37%
1998	$ 1.00	$ 858,381,240	9.02%	$ 8,583,812	9.02%
1999	$ 1.00	$ 881,717,155	2.72%	$ 8,817,172	2.72%
2000	$ 1.00	$ 892,241,497	1.19%	$ 8,922,415	1.19%
2001	$ 1.00	$ 964,271,152	8.07%	$ 9,642,712	8.07%
2002	$ 1.00	$ 974,187,691	1.03%	$ 9,741,877	1.03%
2003	$ 1.00	$ 1,067,393,540	9.57%	$ 10,673,935	9.57%
2004	$ 1.00	$ 1,083,304,711	1.49%	$ 10,833,047	1.49%
2005	$ 0.96	$ 1,281,677,950	18.31%	$ 12,304,108	13.58%
2006	$ 0.96	$ 1,344,077,362	4.87%	$ 12,903,143	4.87%
2007	$ 0.90	$ 1,786,612,776	32.92%	$ 16,079,515	24.62%
2008	$ 0.90	$ 1,823,826,090	2.08%	$ 16,414,435	2.08%
2009	$ 0.90	$ 1,944,786,867	6.63%	$ 17,503,082	6.63%
2010	$ 0.90	$ 1,960,478,554	0.81%	$ 17,644,307	0.81%
2011	$ 0.90	$ 1,820,641,380	-7.13%	$ 16,385,772	-7.13%
2012	$ 0.90	$ 1,830,710,951	0.55%	$ 16,476,399	0.55%
2013	$ 0.95	$ 1,782,236,588	-2.65%	$ 16,931,248	2.76%
2014	$ 0.95	$ 1,787,891,658	0.32%	$ 16,984,971	0.32%
2015	$ 0.95	$ 1,793,820,689	0.33%	$ 17,041,297	0.33%
2016	$ 0.95	$ 1,805,962,956	0.68%	$ 17,156,648	0.68%
2017	$ 0.97	$ 1,862,310,195	3.12%	$ 18,064,409	5.29%
2018	$ 0.97	$ 1,880,439,914	0.97%	$ 18,240,267	0.97%
2019	$ 0.95	$ 2,024,610,255	7.67%	$ 19,233,797	5.45%
2020	$ 0.95	$ 2,051,607,481	1.33%	$ 19,490,271	1.33%
2021	$ 0.92	$ 2,259,568,413	10.14%	$ 20,788,029	6.66%
2022	$ 0.92	$ 2,277,375,582	0.79%	$ 20,951,855	0.79%

CITY OF STAUNTON
GENERAL TAX REVENUE SUPPORT



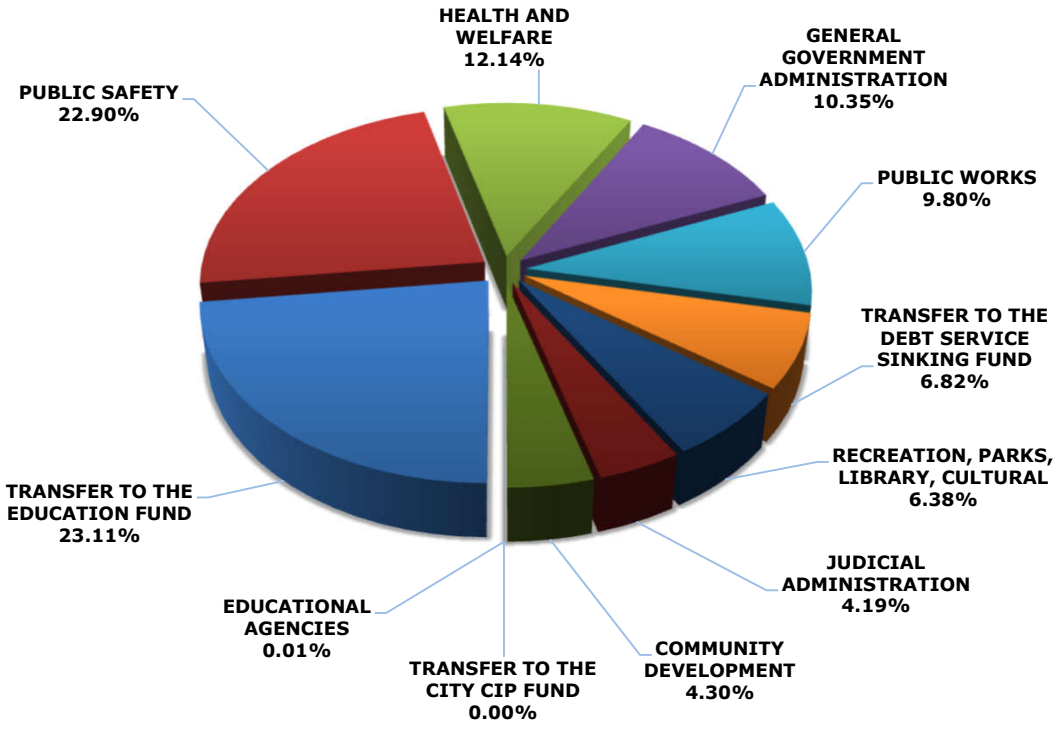
FY 2023 BUDGET	GENERAL TAX REVENUES	OTHER REVENUES/FEES	STATE & FEDERAL REVENUES	TOTAL REVENUES
TRANSFER TO EDUCATION	14,730,237	$ 335,000	$ -	$ 15,065,237
PUBLIC SAFETY	13,827,512	890,972	210,500	14,928,984
HEALTH & WELFARE	2,685,423	-	5,227,215	7,912,638
PUBLIC WORKS	2,424,357	25,000	4,300,000	6,749,357
GEN GOV'T ADMIN	6,014,995	11,000	359,695	6,385,690
PARKS, RECREATION, LIBRARY	3,600,333	671,560	172,522	4,444,415
DEBT FUND	4,160,736	-	-	4,160,736
JUDICIAL ADMIN	834,997	386,376	1,513,315	2,734,688
COMMUNITY DEVELOPMENT	2,714,306	87,889	-	2,802,195
TRANSFER TO CIP FUND	-	-	-	-
EDUCATION AGENCIES	9,000	-	-	9,000
TOTALS	$ 51,001,896	$ 2,407,797	$ 11,783,247	$ 65,192,940

General Revenue category includes all local tax revenues and State non-categorical revenues such as recordation taxes, motor vehicle rental tax, law enforcement, and personal property tax relief funds.

CITY OF STAUNTON

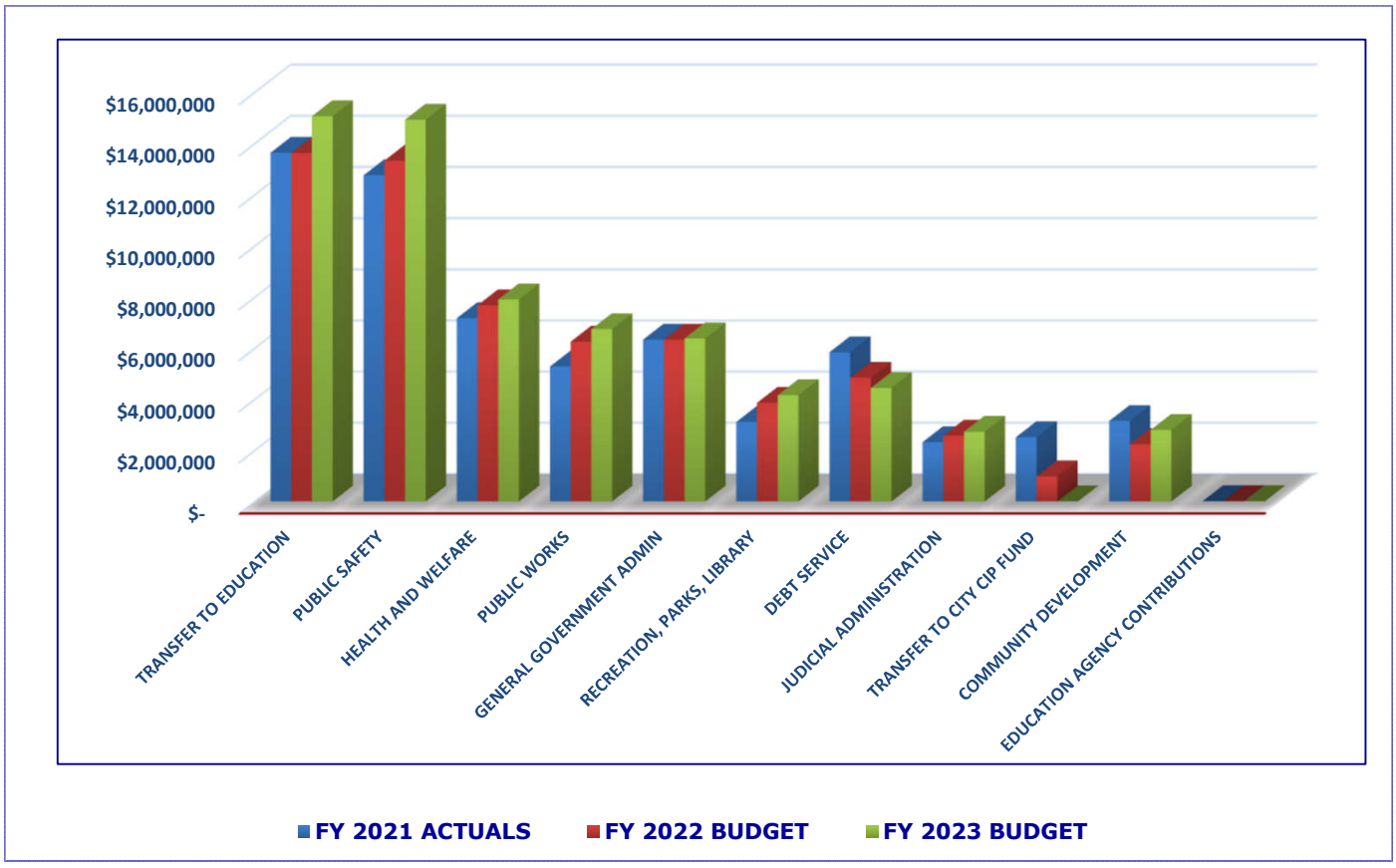
FY 2023 GENERAL FUND EXPENDITURES

	FY2023 PROPOSED
TRANSFER TO THE EDUCATION FUND	$ 15,065,237
PUBLIC SAFETY	14,928,984
HEALTH AND WELFARE	7,912,638
GENERAL GOVERNMENT ADMINISTRATION	6,749,357
PUBLIC WORKS	6,385,690
TRANSFER TO THE DEBT SERVICE SINKING FUND	4,444,415
RECREATION, PARKS, LIBRARY, CULTURAL	4,160,736
JUDICIAL ADMINISTRATION	2,734,688
COMMUNITY DEVELOPMENT	2,802,195
TRANSFER TO THE CITY CIP FUND	0
EDUCATIONAL AGENCIES	9,000
TOTAL GENERAL FUND EXPENDITURES	$ 65,192,940



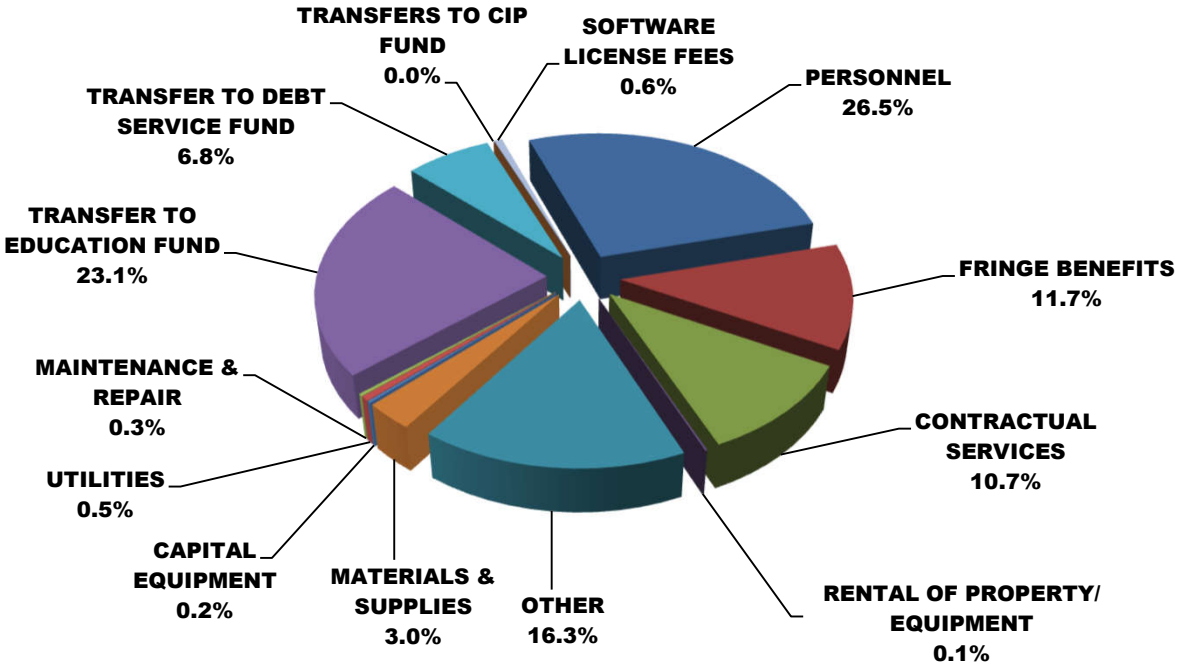
CITY OF STAUNTON
FY 2023 GENERAL FUND EXPENDITURES

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$ VARIANCE	% CHANGE
TRANSFER TO EDUCATION	$ 13,637,502	$ 13,626,250	$ 15,065,237	$ 1,438,987	10.6%
PUBLIC SAFETY	12,759,588	13,331,493	14,928,984	1,597,491	12.0%
HEALTH AND WELFARE	7,178,788	7,682,954	7,912,638	229,684	3.0%
PUBLIC WORKS	5,285,259	6,258,460	6,749,357	490,897	7.8%
GENERAL GOVERNMENT ADMIN	6,339,763	6,338,649	6,385,690	47,041	0.7%
RECREATION, PARKS, LIBRARY	3,113,450	3,860,920	4,160,736	299,816	7.8%
DEBT SERVICE	5,844,415	4,844,415	4,444,415	(400,000)	-8.3%
JUDICIAL ADMINISTRATION	2,323,421	2,574,028	2,734,688	160,660	6.2%
TRANSFER TO CITY CIP FUND	2,515,000	981,050	-	(981,050)	-100.0%
COMMUNITY DEVELOPMENT	3,152,423	2,246,755	2,802,195	555,440	24.7%
EDUCATION AGENCY CONTRIBUTIONS	9,000	9,000	9,000	-	0.0%
TOTAL GENERAL FUND EXPENDITURES	$ 62,158,609	$ 61,753,974	$ 65,192,940	$ 3,438,966	5.6%



CITY OF STAUNTON

FY 2023 GENERAL FUND EXPENDITURES



FY 2023 GENERAL FUND EXPENDITURES	TOTAL EXPENDITURES	
PERSONNEL	$	17,293,553
FRINGE BENEFITS		7,648,738
CONTRACTUAL SERVICES		6,951,117
RENTAL OF PROPERTY/EQUIPMENT		81,967
OTHER		10,657,694
MATERIALS & SUPPLIES		1,988,274
CAPITAL EQUIPMENT		128,975
UTILITIES		348,900
MAINTENANCE & REPAIR		163,445
TRANSFER TO EDUCATION FUND		15,065,237
TRANSFER TO DEBT SERVICE FUND		4,444,415
TRANSFERS TO CIP FUND		-
SOFTWARE LICENSE FEES		420,625
TOTAL EXPENDITURES	$	65,192,940

CITY OF STAUNTON
FY 2023 GENERAL FUND EXPENDITURES

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$ VARIANCE
GENERAL GOVERNMENT ADMINISTRATION				
LEGISLATIVE				
CITY COUNCIL	$ 135,658	$ 137,472	$ 156,826	$ 19,354
CLERK OF COUNCIL	49,047	103,552	98,886	(4,666)
GENERAL ADMINISTRATION				
CITY MANAGER	572,213	587,595	597,483	9,888
HUMAN RESOURCES	616,639	661,295	695,234	33,939
CITY ATTORNEY	359,539	396,182	396,191	9
COMMUNICATIONS OFFICE	53,538	105,965	160,507	54,542
AUDITOR/CONSULTANTS	67,500	75,000	77,000	2,000
CITY MEMBERSHIPS	28,884	28,750	30,550	1,800
FINANCIAL ADMINISTRATION				
FINANCIAL ADMINISTRATION	1,162,312	964,767	1,017,740	52,973
ASSESSOR AND EQUALIZATION BOARD	293,111	334,818	361,039	26,221
COMMISSIONER OF REVENUE	351,569	374,685	386,761	12,076
CITY TREASURER	468,550	397,348	408,657	11,309
INFORMATION TECHNOLOGY	1,254,032	1,316,260	1,354,912	38,652
RISK MANAGEMENT	739,147	695,000	765,000	70,000
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	163,929	159,960	242,571	82,611
TOTAL GENERAL GOV'T ADMIN	**$ 6,315,667**	**$ 6,338,649**	**$ 6,749,357**	**$ 410,708**
JUDICIAL ADMINISTRATION				
CIRCUIT COURT	$ 149,514	$ 164,428	$ 162,098	$ (2,330)
GENERAL DISTRICT COURT	4,866	16,900	18,500	1,600
MAGISTRATE	1,911	2,000	2,225	225
JUVENILE/DOMESTIC COURT	69,180	75,092	80,092	5,000
CLERK OF CIRCUIT COURT	574,215	598,823	633,995	35,172
SHERIFF	664,972	705,465	783,215	77,750
VICTIM WITNESS GRANT	99,334	86,881	87,790	909
COMMONWEALTH ATTORNEY	759,429	924,439	966,773	42,334
TOTAL JUDICIAL ADMINISTRATION	**$ 2,323,421**	**$ 2,574,028**	**$ 2,734,688**	**$ 160,660**
PUBLIC SAFETY				
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 5,092,067	$ 5,383,139	$ 5,916,304	$ 533,165
E-911 CENTER	725,205	940,309	1,041,519	101,210
EMERGENCY SERVICES				
FIRE AND RESCUE	3,573,831	3,310,706	3,836,258	525,552
COMMUNITY PUBLIC SAFETY	126,085	110,500	110,500	-
CORRECTIONS AND DETENTION				
SHENANDOAH VALLEY JUVENILE CENTER	120,856	131,484	236,948	105,464
MIDDLE RIVER REGIONAL JAIL	2,499,582	2,782,021	3,055,160	273,139
OFFICE ON YOUTH	136,856	165,000	162,400	(2,600)
INSPECTION				
BUILDING INSPECTION	376,832	407,584	417,405	9,821
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	107,695	100,500	152,240	51,740
MEDICAL EXAMINER	580	250	250	-
TOTAL PUBLIC SAFETY	**$ 12,759,588**	**$ 13,331,493**	**$ 14,928,984**	**$ 1,597,491**

CITY OF STAUNTON
FY 2023 GENERAL FUND EXPENDITURES

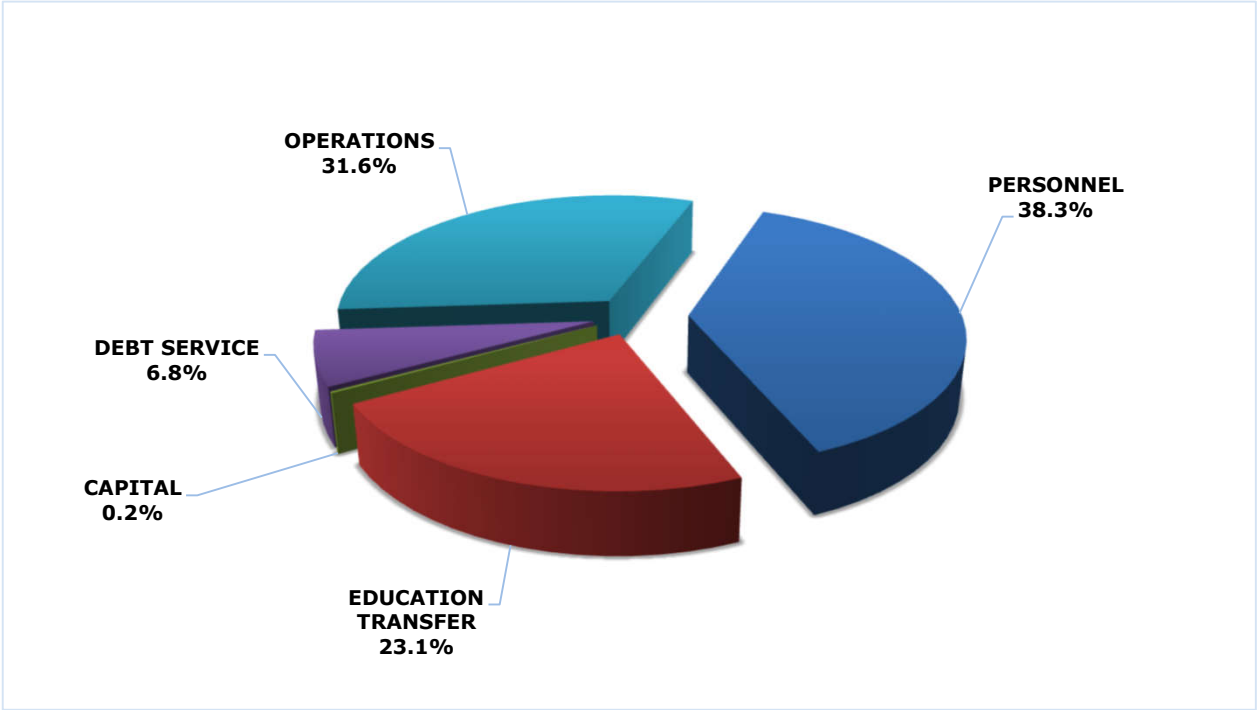
	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$ VARIANCE
PUBLIC WORKS				
ENGINEERING	$ 248,475	$ 285,929	$ 312,624	$ 26,695
ADMINISTRATION	270,595	288,640	302,108	13,468
HIGHWAYS, STREETS, SIDEWALKS	2,688,920	3,274,644	3,202,896	(71,748)
TRAFFIC ENGINEERING	100,065	299,051	335,167	36,116
TRAFFIC SIGNALS/ELECTRONICS	224,498	281,652	242,073	(39,579)
BUILDING MAINTENANCE	1,283,107	1,355,363	1,475,192	119,829
EQUIPMENT MAINTENANCE	469,599	473,181	515,630	42,449
TOTAL PUBLIC WORKS	**$ 5,285,259**	**$ 6,258,460**	**$ 6,385,690**	**$ 127,230**
HEALTH AND WELFARE				
HEALTH				
CENTRAL SHENANDOAH HEALTH DISTRICT	$ 270,409	$ 308,388	$ 286,264	$ (22,124)
MENTAL HEALTH AND MENTAL RETARDATION				
VALLEY COMM SERVICES BOARD	184,139	193,869	200,334	6,465
SOCIAL SERVICES				
CHILDREN'S SERVICES ACT	2,682,699	3,150,000	3,150,000	-
DEPARTMENT OF SOCIAL SERVICES	3,527,392	3,718,513	3,952,949	234,436
TAX RELIEF -ELDERLY/DISABLED/VETERANS	204,006	207,660	209,000	1,340
COMMUNITY WELFARE ASSISTANCE	310,143	104,524	114,091	9,567
TOTAL HEALTH AND WELFARE	**$ 7,178,788**	**$ 7,682,954**	**$ 7,912,638**	**$ 229,684**
EDUCATIONAL AGENCIES				
BLUE RIDGE COMMUNITY COLLEGE	$ 5,000	$ 5,000	$ 5,000	$ -
VALLEY ALLIANCE FOR EDUCATION	4,000	4,000	4,000	-
TOTAL EDUCATIONAL AGENCIES	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ -**
PARKS, RECREATION, LIBRARY, CULTURAL				
RECREATION ADMINISTRATION	$ 763,654	$ 1,153,348	$ 1,253,969	$ 100,621
HORTICULTURE	172,731	179,875	210,276	30,401
GOLF COURSE	109,584	130,869	157,514	26,645
COMMUNITY RECREATION ASSISTANCE	20,000	20,000	20,000	-
PARK MAINTENANCE	955,324	1,179,000	1,273,389	94,389
CULTURAL ENRICHMENT				
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	-
LIBRARY				
LIBRARY	1,076,657	1,182,328	1,230,088	47,760
TOTAL PARKS, RECR, LIBRARY	**$ 3,113,450**	**$ 3,860,920**	**$ 4,160,736**	**$ 299,816**

CITY OF STAUNTON
FY 2023 GENERAL FUND EXPENDITURES

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$ VARIANCE
COMMUNITY DEVELOPMENT				
PLANNING AND DEVELOPMENT	$ 286,802	$ 326,925	$ 365,075	$ 38,150
COMM DEVELOPMENT ASSISTANCE	649,032	361,286	359,592	(1,694)
ECONOMIC DEVELOPMENT	1,742,069	977,353	1,383,171	405,818
TOURISM OFFICE	443,763	451,008	560,651	109,643
STAUNTON WELCOME CENTER	29,243	54,673	55,758	1,085
TROLLEY	1,513	75,510	77,948	2,438
TOTAL COMMUNITY DEVELOPMENT	**$ 3,152,423**	**$ 2,246,755**	**$ 2,802,195**	**$ 555,440**
TRANSFERS TO OTHER FUNDS				
TRANSFER TO EDUCATION FUND	$ 13,637,502	$ 13,626,250	$ 15,065,237	$ 1,438,987
TRANSFER TO ENTERPRISE FUNDS	24,096	-	-	-
TRANSFER TO CITY CIP FUND	-	981,050	-	(981,050)
TRANSFER TO DEBT SINKING FUND	5,844,415	4,844,415	4,444,415	(400,000)
TRANSFER TO SCHOOL CIP FUND	2,515,000	-	-	-
TOTAL TRANSFERS	**$ 22,021,013**	**$ 19,451,715**	**$ 19,509,652**	**$ 57,937**
TOTAL GENERAL FUND	**$ 62,158,608**	**$ 61,753,974**	**$ 65,192,940**	**$ 3,438,966**

CITY OF STAUNTON

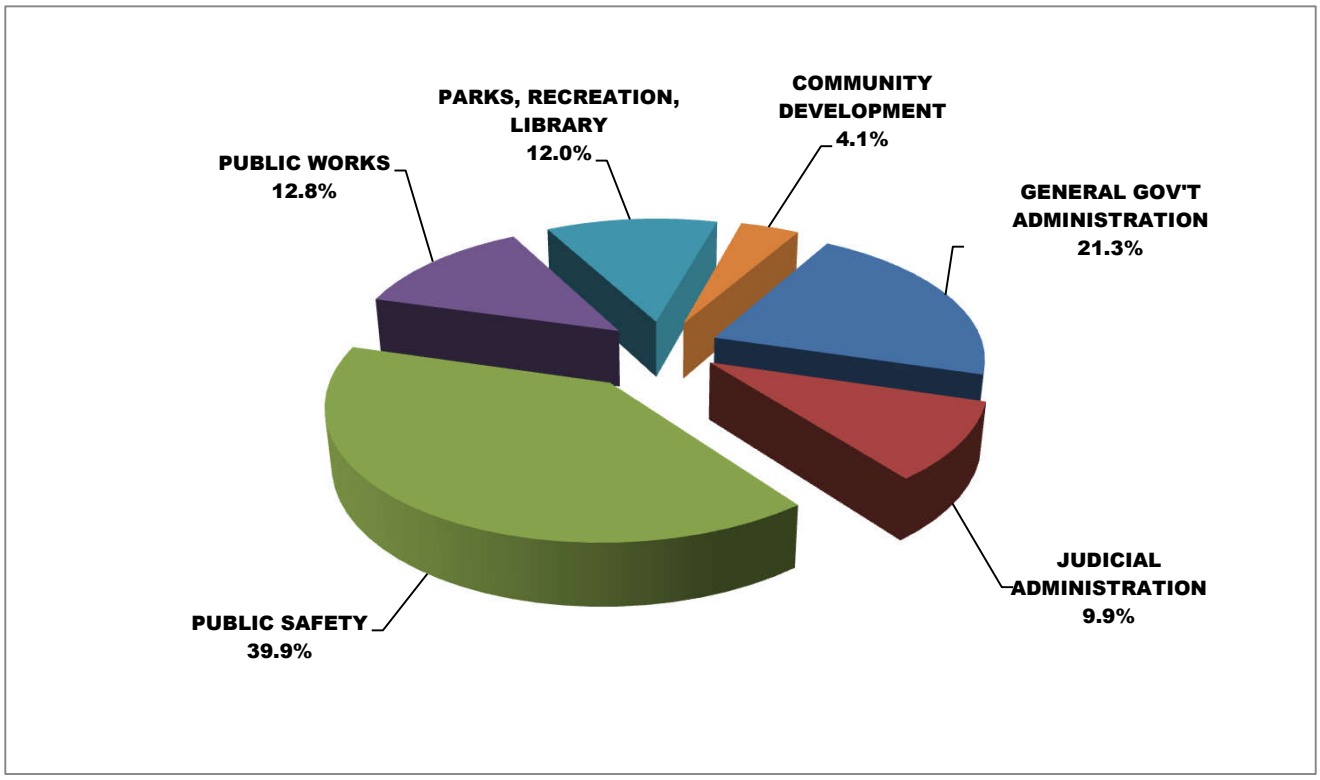
FY 2023 GENERAL FUND BUDGET- EXPENDITURE BY CHARACTER TYPE



EXPENDITURE CHARACTER	PERSONNEL	OPERATIONS	CAPITAL	TOTAL
EDUCATION FUND TRANSFER	$ -	$ 15,065,237	$ -	$ 15,065,237
PUBLIC SAFETY	9,943,395	4,957,589	28,000	14,928,984
HEALTH AND WELFARE	-	7,912,638	-	7,912,638
PUBLIC WORKS	3,193,030	3,164,410	28,250	6,385,690
GENERAL GOV'T ADMINISTRATION	5,323,322	1,365,310	60,725	6,749,357
PARKS, RECREATION, LIBRARY	2,991,528	1,162,208	7,000	4,160,736
TRANSFER TO DEBT SERVICE FUND		4,444,415		4,444,415
JUDICIAL ADMINISTRATION	2,463,810	265,878	5,000	2,734,688
COMMUNITY DEVELOPMENT	1,027,205	1,774,990	-	2,802,195
TRANSFER TO CITY CIP FUND	-	-	-	-
EDUCATIONAL AGENCIES	-	9,000	-	9,000
TOTALS	$ 24,942,291	$ 40,121,675	$ 128,975	$ 65,192,940

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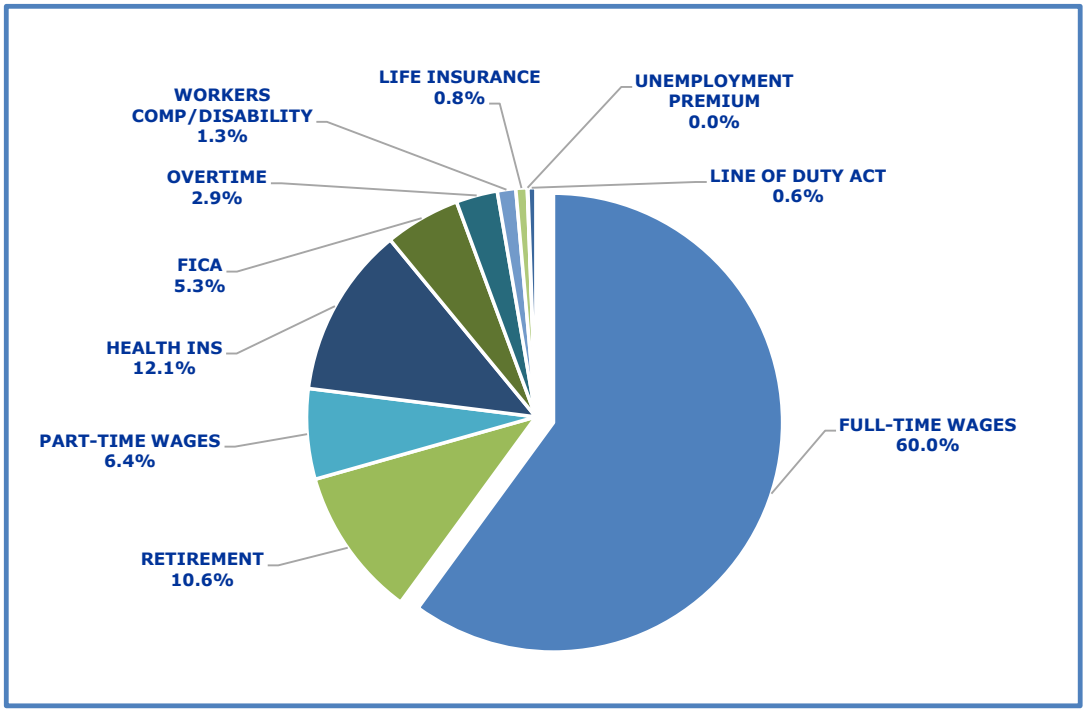
CITY OF STAUNTON
FY 2023 GENERAL FUND PERSONNEL BY JOB FUNCTION



FUNCTION	TOTAL PERSONNEL COST	FULL-TIME APPROVED POSITIONS	PART-TIME POSITIONS
GENERAL GOV'T ADMINISTRATION	$ 5,323,322	39	2
JUDICIAL ADMINISTRATION	2,463,810	27	3
PUBLIC SAFETY	9,943,395	109	29
PUBLIC WORKS	3,193,030	35	9
PARKS, RECREATION, LIBRARY	2,991,528	29	62
COMMUNITY DEVELOPMENT	1,027,205	10	3
TOTAL PERSONNEL COST (WAGES & BENEFITS)	$ 24,942,291	249	108

POSITION CHANGES	POSITION TITLE	# POSITIONS	COST
STREETS	EQUIPMENT OPERATOR	-5	($196,885)
TRAFFIC SIGNALS	TECHNICIAN	-1	(39,377)
PLANNING	HOUSING PLANNER / GRANT COORDINATOR	1	55,000
PARKS & RECREATION	EQUIPMENT OPERATOR	1	33,000
RECYCLING	SANITATION WORKER	-2	(72,034)
REFUSE	SANITATION WORKER	4	144,068
	TOTAL	-2	($76,228)

CITY OF STAUNTON
FY 2023 GENERAL FUND PERSONNEL COST



GENERAL FUND	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	$ VARIANCE
FULL-TIME WAGES	13,105,059	$ 13,999,370	$ 14,975,887	$ 976,517
RETIREMENT	2,107,840	2,188,280	2,640,621	452,341
PART-TIME WAGES	995,986	1,480,227	1,587,114	106,887
HEALTH INS	2,570,716	2,673,851	3,005,853	332,002
FICA	1,081,714	1,237,353	1,328,028	90,675
OVERTIME	705,822	669,518	730,552	61,034
WORKERS COMP/DISABILITY	265,244	317,913	324,531	6,618
LIFE INSURANCE	170,423	188,587	201,593	13,006
UNEMPLOYMENT PREMIUM	8,931	9,486	9,112	(374)
LINE OF DUTY ACT	138,031	140,050	139,000	(1,050)
TOTAL	$ 21,149,767	$ 22,904,635	$ 24,942,291	$ 2,037,656
	FY2020	FY2021	FY2022	FY2023
VRS RETIREMENT RATE:	13.59%	15.28%	15.28%	17.21%
VRS LIFE INSURANCE RATE:	1.31%	1.34%	1.34%	1.34%
SOCIAL SECURITY RATE:	7.65%	7.65%	7.65%	7.65%
HEALTH INSURANCE:	0.00%	0.00%	8.80%	11.00%
VIRGINIA LOCAL DISABILITY	0.53%	0.53%	0.53%	0.53%
VEC RATE PER EMPLOYEE:	$ 20.00	$ 20.00	$ 30.00	$ 30.00

CITY OF STAUNTON

FY 2023 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
GENERAL GOVERNMENT ADMINISTRATION					
CLERK OF THE COUNCIL	0	0	0	1	1
CITY MANAGER	3	3	3	3	3
HUMAN RESOURCES	5	5	5	5	5
CITY ATTORNEY	2	2	2	2	2
COMMUNICATIONS OFFICE	1	1	1	1	1
FINANCE ADMINISTRATION	8	8	8	8	8
ASSESSOR	3	3	3	3	3
COMMISSIONER OF REVENUE	4	4	4	4	4
TREASURER	4	4	4	4	4
REGISTRAR	1	1	1	1	1
INFORMATION TECHNOLOGY	7	7	7	7	7
TOTAL ADMINISTRATION	38	38	38	39	39
JUDICIAL ADMINISTATION					
CIRCUIT COURT	1	1	1	1	1
CLERK OF CIRCUIT COURT	5	6	7	7	7
SHERIFF	8	8	8	9	9
COMMONWEALTH ATTORNEY	7	9	9	9	9
VICTIM WITNESS (GRANT)	1	1	1	1	1
TOTAL JUDICIAL ADMINISTRATION	22	25	26	27	27
PUBLIC SAFETY					
POLICE DEPARTMENT	57	57	57	57	57
E-911 EMERGENCY COMMUNICATIONS	12	12	12	12	12
FIRE DEPARTMENT	36	36	36	36	36
BUILDING INSPECTION	4	4	4	4	4
TOTAL PUBLIC SAFETY	109	109	109	109	109
PUBLIC WORKS					
ENGINEERING	4	4	4	3	3
PUBLIC WORKS ADMINISTRATION	2	2	2	2	2
HIGHWAYS, STREETS, & SIDEWALKS	17	17	17	17	12
TRAFFIC ENGINEERING	2	3	3	3	3
TRAFFIC SIGNALS/ ELECTRONICS	2	2	2	2	1
BUILDING MAINTENANCE	9	9	9	9	9
EQUIPMENT MAINTENANCE	5	5	5	5	5
TOTAL PUBLIC WORKS	41	42	42	41	35
RECREATION, PARKS, LIBRARY					
PARKS AND RECREATION ADMINISTRATION	6	6	6	6	6
HORTICULTURE	2	2	2	2	2
GOLF	1	1	1	1	1
PARK MAINTENANCE	10	10	10	10	11
LIBRARY	8	9	9	9	9
TOTAL RECREATION, PARKS, LIBRARY	27	28	28	28	29

CITY OF STAUNTON
FY 2023 AUTHORIZED FULL-TIME EMPLOYEE POSITIONS

GENERAL FUND	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
COMMUNITY DEVELOPMENT					
PLANNING	4	4	4	4	4
ECONOMIC DEVELOPMENT	2	2	2	2	3
TOURISM OFFICE	3	3	3	3	3
TOTAL COMMUNITY DEVELOPMENT	9	9	9	9	10
TOTAL GENERAL FUND	246	251	252	253	249
COMMUNITY SERVICES GRANT FUND					
BLUE RIDGE COURT SERVICES	10	10	10	10	10
BLUE RIDGE PRE TRIAL EXPANSION GRANT	0	0	1	1	1
BLUE RIDGE COURT SERVICES-DOCKET	2	2	2	2	2
TOTAL BLUE RIDGE COURT SERVICES	12	12	13	13	13
GOLF FUND					
GOLF COURSE	1	0	0	0	0
TOTAL GOLF FUND	1	0	0	0	0
WATER FUND					
UTILITY BILLING & COLLECTIONS	3	5	5	5	5
WATER PRODUCTION SYSTEM	8	8	8	8	8
WATER DISTRIBUTION	9	9	9	9	9
UTILITY TECHNICAL SERVICES	6	6	6	6	6
TOTAL WATER FUND	26	28	28	28	28
SEWER FUND					
SEWER LINES	5	5	5	5	5
TOTAL SEWER FUND	5	5	5	5	5
ENVIRONMENTAL FUND					
ENVIRONMENTAL OFFICE	1	1	1	1	1
STREET CLEANING	2	2	2	2	2
REFUSE COLLECTION	11	11	11	11	15
RECYCLING	4	4	4	2	0
TOTAL ENVIRONMENTAL FUND	18	18	18	16	18
STORMWATER FUND					
STORMWATER ENGINEERING	1	1	1	2	2
TOTAL STORMWATER FUND	1	1	1	2	2
GRAND TOTAL ALL FUNDS	309.0	315.0	317.0	317.0	315.0

	ADDITIONAL POSITIONS		FY2022	FY2023
GENERAL FUND	CLERK OF COUNCIL	CLERK	1	0
GENERAL FUND	STREETS	EQUIPMENT OPERATOR	0	-5
GENERAL FUND	TRAFFIC SIGNALS	TECHNICIAN	0	-1
GENERAL FUND	COMMUNITY DEVELOPMENT	HOUSING PLANNER / GRANT COORDINATOR	0	1
GENERAL FUND	PARKS MAINTENANCE	EQUIPMENT OPERATOR	0	1
ENVIRONMENTAL FUND	REFUSE	SANITATION WORKER	0	4
ENVIRONMENTAL FUND	RECYCLING	SANITATION WORKER	-2	-2
TOTAL CHANGE			-1	-2

CITY OF STAUNTON PAY & CLASSIFICATION SYSTEM
FY2023 BUDGET

HOURLY			ANNUAL				
Min	**Max**		**Min**	**Max**	**Grade**	**Position**	**FLSA Status**
$ 12.0015	$ 14.9428		$ 24,963.12	$ 31,080.93	1	Library Page	NE
					1	Golf Course/Pool Staff	NE
$ 12.0015	$ 15.8888		$ 24,963.12	$ 33,048.65	2	Office Receptionist/Clerk	NE
$ 12.0015	$ 18.4709		$ 24,963.12	$ 38,419.46	3	Seasonal Laborer	NE
					3	Recreation Counselor/Aide	NE
					3	School Crossing Guard	NE
					3	Lifeguard	NE
					3	Work Release	NE
$ 12.2581	$ 20.3651		$ 25,496.86	$ 42,359.51	4	Management Intern	NE
					4	Data Entry Clerk	NE
					4	Parking Attendant	NE
					4	Assistant Recreation Supervisor	NE
					4	Lifeguard/Swim Instructor	NE
$ 12.5121	$ 21.3939		$ 26,025.21	$ 44,499.34	5	Equipment Parts Clerk	NE
$ 13.5304	$ 22.4806		$ 28,143.13	$ 46,759.65	6	Secretary	NE
					6	Office Services Assistant	NE
					6	Police Records Clerk-	NE
					6	Library Assistant I	NE
					6	Recreation Supervisor	NE
					6	Travel Counselor	NE
					6	Parking Enforcement	NE
$ 14.2268	$ 23.6368		$ 29,591.82	$ 49,164.52	7	Maintenance Worker	NE
					7	Custodial Worker	NE
$ 14.9370	$ 24.8172		$ 31,068.91	$ 51,619.88	8	Equipment Operator I	NE
					8	Sanitation Worker	NE
					8	Trades Assistant	NE
					8	Recreation Facility/Program Coordinator	NE
$ 15.6925	$ 26.0716		$ 32,640.30	$ 54,228.98	9	Department Secretary/Ad Asst II/Secretary II	NE
					9	Sanitation Equipment Operator	NE
					9	Utility Service Clerk	NE
					9	Crew Coordinator	NE
					9	Library Assistant II	NE
					9	WTP Operator IV	NE
					9	Horticulture Assistant	NE
					9	Visitor Center Coordinator	NE
$ 16.4916	$ 27.3999		$ 34,302.60	$ 56,991.83	10	Accounting Technician I	NE
					10	Utility Service Technician	NE
					10	Utility Service Worker	NE
					10	Equipment Operator II	NE
					10	Library Assistant III	NE
					10	Public Safety Dispatcher	NE
					10	Victim Witness Director	NE
$ 17.3214	$ 28.7768		$ 36,028.52	$ 59,855.65	11	WTP Operator III	NE
					11	Appraisal Technician	NE
					11	Crew Leader	NE
					11	Codes Inspector I	NE
					11	Senior Public Safety Dispatcher	NE

CITY OF STAUNTON PAY & CLASSIFICATION SYSTEM

FY2023 BUDGET

HOURLY			ANNUAL				
Min	**Max**		**Min**	**Max**	**Grade**	**Position**	**FLSA status**
$ 18.2091	$ 30.2529		$ 37,874.89	$ 62,926.00	12	Office Manager	NE
					12	Equipment Operator III	NE
					12	Equipment Maintenance Technician	NE
					12	Administrative Assistant	NE
					12	Parks Equipment Mechanic	NE
					12	Recreation Programmer	NE
					12	Aquatics Manager/ Recreational Programmer	NE
					12	Public Safety Lead Dispatcher	NE
					12	Clerk of Council	NE
					12	Executive Secretary	NE
					12	Executive Assistant to the City Manager's Office	NE
$ 19.1268	$ 31.7776		$ 39,783.74	$ 66,097.31	13	Electrical Technician	NE
					13	Human Resources Generalist	NE
					13	Equipment Maintenance Technician II	NE
					13	Tradesworker	NE
					13	Paralegal	NE
					13	WTP Operator II	NE
					13	Recreation Specialist	NE
					13	Probation Officer	NE
					13	Traffic Signal Technician	NE
					13	Real Estate Appraiser	NE
					13	Code Inspector II	NE
					13	Therapeutic Docket Coordinator	NE
					13	Animal Control Officer	NE
$ 14.4631	$ 23.9764				13	Firefighter/EMT Basic	NE
$ 20.0888	$ 33.3761		$ 41,784.63	$ 69,422.37	14	Engineering Technician	NE
					14	Equipment Maintenance Technician III	NE
					14	Crew Supervisor	NE
					14	Clerk of Council	NE
					14	Human Resources Specialist	NE
					14	Police Officer	NE
$ 15.1865	$ 25.1785				14	Firefighter/EMT Enhanced	NE
$ 21.1108	$ 35.0735		$ 43,910.51	$ 72,952.80	15	Horticulturist	NE
					15	WTP Operator I	NE
					15	Senior Probation Officer	NE
					15	Accounting Technician II	NE
					15	Equipment Maintenance Supervisor	NE
					15	Assistant Superintendent of Parks	NE
					15	Assistant Superintendent of Recreation	NE
					15	Police Officer Senior	NE
					15	Law Clerk	X
$ 22.1766	$ 36.8442		$ 46,127.28	$ 76,635.84	16	Codes Inspector III	NE
					16	Water Treatment Plant Chief Operator	NE
					16	IT Systems Support Technician	NE
					16	Planner	NE
					16	Senior Real Estate Appraiser	NE
					16	Librarian	X
					16	Environmental Program Specialist	NE
$ 16.7565	$ 27.7864				16	Firefighter/EMT Intermediate	NE
					16	Police Officer Master	NE
$ 24.4862	$ 40.6812		$ 50,931.24	$ 84,616.90	17	Systems Engineer I-Desktop Engineer	NE
					17	Deputy Building Official	NE
$ 18.4133	$ 30.5918				17	Fire Lieutenant/EMT	NE
					17	Legal Manager/FOIA Officer	NE
					17	Police Sergeant	NE
					17	GIS Coordinator	NE
					17	Project Manager	NE
					17	Building Automated Field Technician	NE

CITY OF STAUNTON PAY & CLASSIFICATION SYSTEM
FY2023 BUDGET

HOURLY			ANNUAL				
Min	**Max**		**Min**	**Max**	**Grade**	**Position**	**FLSA status**
$ 28.1325	$ 43.5838		$ 58,515.53	$ 90,654.33	18	Communications Manager	X
$ 21.1553	$ 32.7745				18	Fire Captain/EMT	NE
					18	Police Lieutenant	NE
					18	Equipment Maintenance Superintendent	X
					18	Streets Superintendent	X
					18	Superintendent of Facility Services and Refuse	X
					18	Superintendent of Parks	X
					18	Field Utility Engineer	X
					18	Environmental Program Administrator	X
					18	Superintendent of Recreation	X
					18	Group Sales/Marketing Manager	X
					18	Economic Development Specialist	X
					18	Assistant Director of Blue Ridge Court Services	X
					18	Civil Engineer	X
$ 32.8123	$ 50.8525		$ 68,249.56	$ 105,773.13	19	Building Official/Zoning Administrator	X
					19	Systems Engineer II	X
					19	Finance Business Manager	X
					19	IT Project/Applications Engineer	X
$ 36.3488	$ 56.3344		$ 75,605.47	$ 117,175.63	20	Director of Blue Ridge Court Services	X
					20	Police Captain	X
					20	Deputy Police Chief	X
					20	Deputy Fire Chief of Operations/Administration	X
					20	Senior Planner	X
					20	Director of Tourism	X
					20	City Engineer	X
					20	Utilities Superintendent	X
$ 44.7541	$ 69.3614		$ 93,088.55	$ 144,271.76	21	Director of Library Services	X
					21	Director of Parks and Recreation	X
					21	City Assessor	X
					21	Assistant Finance Director-City/Schools	X
					21	Assistant Director of Human Resources	X
$ 46.9927	$ 72.8300		$ 97,744.80	$ 151,486.38	22	Chief Technology Officer	X
					22	Director of Economic Development	X
					22	Director of Community Development	X
$ 49.3422	$ 76.4712		$ 102,631.70	$ 159,060.13	23	Assistant City Manager	X
					23	Director of Public Works	X
					23	Fire Chief	X
					23	Police Chief	X
					23	Chief Human Resources Officer-City/Schools	X
					23	Director of Finance	X
$ 54.4000	$ 84.3097		$ 113,151.99	$ 175,364.16	24	Deputy City Manager	X
$ 56.4518	$ 93.0594		$ 117,419.65	$ 193,563.64	25	Chief Financial Officer-City/Schools	X
						Employment Agreement Positions	
$ 60.5769			$ 126,000.00	--		City Attorney	X
$ 60.5769			$ 126,000.00	--		City Manager	X
$ 20.1923			$ 42,000.00	--		Golf Professional	X

GENERAL GOVERNMENT ADMINISTRATION

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 6,338,649	$ 6,749,357	$ 410,708	6.5%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% CHANGE
LEGISLATIVE				
CITY COUNCIL	$ 135,658	$ 137,472	$ 156,826	14.1%
CLERK OF COUNCIL	49,047	103,552	98,886	-4.5%
GENERAL ADMINISTRATION				
CITY MANAGER	572,213	587,595	597,483	1.7%
HUMAN RESOURCES	616,639	661,295	695,234	5.1%
CITY ATTORNEY	359,539	396,182	396,191	0.0%
COMMUNICATIONS	53,538	105,965	160,507	51.5%
AUDITOR/CONSULTANT	67,500	75,000	77,000	2.7%
CITY MEMBERSHIPS	28,884	28,750	30,550	6.3%
FINANCE ADMINISTRATION	1,162,312	964,767	1,017,740	5.5%
ASSESSOR AND EQUALIZATION BOARD	293,111	334,818	361,039	7.8%
COMMISSIONER OF REVENUE	351,569	374,685	386,761	3.2%
CITY TREASURER	468,550	397,348	408,657	2.8%
INFORMATION TECHNOLOGY	1,254,032	1,316,260	1,354,912	2.9%
RISK MANAGEMENT	739,147	695,000	765,000	10.1%
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	163,929	159,960	242,571	51.6%
TOTAL GENERAL GOV'T ADMINISTRATION	$ 6,315,667	$ 6,338,649	$ 6,749,357	6.5%

	Personnel	Operations	Capital	Total
FY 2023	$ 5,323,322	$ 1,365,310	$ 60,725	$ 6,749,357
FY 2022	5,025,127	1,232,522	81,000	6,338,649
Variance	$ 298,195	$ 132,788	$ (20,275)	$ 410,708

GENERAL GOVERNMENT ADMINISTRATION

OPERATIONAL EXPENSES		
		INSURANCE FOR ALL GENERAL FUND FUNCTIONS
$	105,000	LOCAL GOVERNMENT LIABILITY
$	90,000	AUTO LIABILITY INSURANCE
$	60,000	FIRE & MULTI-PERIL INSURANCE
$	40,000	RESERVE OFFICERS INSURANCE
$	15,000	SELF-INSURANCE COLLISION
$	5,000	DAMAGE CLAIMS AWARDS
		OPERATIONS
$	328,100	ANNUAL SOFTWARE LICENSE FEES
$	308,098	PROFESSIONAL SERVICES- AUDITORS, LEGAL SERVICES, FINANCIAL SERVICES
$	228,822	MAINTENANCE AGREEMENTS ON TECHNOLOGY EQUIPMENT/SPECIAL EQUIPMENT
$	73,820	TRAINING, PHYSICAL FITNESS, MEDICAL EXAMS/WELLNESS PROGRAM
$	84,950	POSTAGE/ COPY PAPER/ PRINTING
$	46,150	OFFICE SUPPLIES AND EQUIPMENT
$	55,750	NON-CAPITAL EQUIPMENT- COMPUTER REPLACEMENTS
$	6,000	AUTO EQUIPMENT ALLOWANCE
$	15,000	COLLECTION FEES FOR DEBIT/CREDIT CARD FEES/ DELINQUENT COLLECTION FEES/DMV FEE
$	23,425	ADVERTISING
$	34,670	TELEPHONE /DATA NETWORK LINES
$	40,000	CITY COUNCIL SPECIAL EXPENSES
$	25,684	DUES & SUBSCRIPTIONS TO PROFESSIONAL ORGANIZATIONS/MEMBERSHIPS
$	12,315	CONTRACT AGREEMENTS FOR ELECTIONS
$	6,125	GAS & OIL, VEHICLE MAINTENANCE, TIRES
$	40,560	CITY MANAGER, COMMUNICATIONS, REGISTRAR & HUMAN RESOURCES OFFICE SPECIAL EXPENSES
$	(309,459)	CONTINGENCY
		CONTRIBUTIONS TO OUTSIDE AGENCIES / MEMBERSHIPS:
$	14,500	VIRGINIA FIRST CITIES
$	12,000	VIRGINIA MUNICIPAL LEAGUE
$	1,500	VIRGINIA INSTITUTE OF GOVERNMENT
$	2,300	CHAMBER OF COMMERCE
$	1,365,310	SUMMARY TOTAL OF OPERATIONS

CAPITAL EQUIPMENT		
$	60,725	COMPUTER NETWORK SERVERS/ INFRASTRUCTURE

JUDICIAL ADMINISTRATION

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 2,574,028	$ 2,734,688	$ 160,660	6.2%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
CIRCUIT COURT	$ 149,514	$ 164,428	$ 162,098	-1.4%
GENERAL DISTRICT COURT	4,866	16,900	18,500	9.5%
MAGISTRATE	1,911	2,000	2,225	11.3%
JUVENILE/DOMESTIC RELATIONS COURT	69,180	75,092	80,092	6.7%
CLERK OF CIRCUIT COURT	574,215	598,823	633,995	5.9%
SHERIFF	664,972	705,465	783,215	11.0%
VICTIM WITNESS GRANT	99,334	86,881	87,790	1.0%
COMMONWEALTH ATTORNEY	759,429	924,439	966,773	4.6%
TOTAL JUDICIAL ADMINISTRATION	$ 2,323,421	$ 2,574,028	$ 2,734,688	6.2%

	Personnel	Operations	Capital	Total
FY 2023	$ 2,463,810	$ 250,878	$ 20,000	$ 2,734,688
FY 2022	2,281,003	293,025	-	2,574,028
Variance	$ 182,807	$ (42,147)	$ 20,000	$ 160,660

OPERATIONAL EXPENSES

$ 62,817	RENTAL OF PROPERTY - J&D COURT
$ 32,677	OFFICE SUPPLIES/ PHOTOCOPYING FOR COURTS
$ 20,200	GAS & OIL, TIRES, MAINTENANCE ON VEHICLES, RADIO MAINTENANCE
$ 24,700	TRAINING FOR SHERIFFS-POLICE ACADEMY, JUDGE, COURT CLERKS
$ 16,800	TELEPHONE
$ 13,250	JUROR & WITNESS FEES, AND JURY COMMISSIONERS
$ 6,250	POSTAGE/ EQUIPMENT RENTAL
$ 6,000	WEARING APPAREL
$ 5,050	MAINTENANCE AGREEMENTS ON OFFICE EQUIPMENT
$ 13,000	DUES & SUBSCRIPTIONS
$ 7,000	DOMESTIC VIOLENCE VICTIM WITNESS COORDINATOR SHARE WITH AUGUSTA COUNTY
$ 20,650	PROFESSIONAL FEES - COURT AUDIT FEES, LEGAL SERVICES
$ 10,400	SOFTWARE LICENSE FEES
$ 750	CLERK OF CIRCUIT COURT - RECORD BOOKS/DOCUMENT STORAGE/ MANAGEMENT
$ 17,634	TECHNOLOGY TRUST FUNDS PASS THRU
$ 12,500	NON-CAPITAL EQUIPMENT
$ 1,200	SPECIAL EXPENSES
$ 270,878	SUMMARY TOTAL OF OPERATIONS

PUBLIC SAFETY

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 13,331,493	$ 14,928,984	$ 1,597,491	12.0%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
LAW ENFORCEMENT				
POLICE DEPARTMENT	$ 5,092,067	$ 5,383,139	$ 5,916,304	9.9%
E-911 CENTER	725,205	940,309	1,041,519	10.8%
EMERGENCY SERVICES				
FIRE AND RESCUE	3,573,831	3,310,706	3,836,258	15.9%
COMMUNITY PUBLIC SAFETY	126,085	110,500	110,500	0.0%
CORRECTIONS AND DETENTION				
JUVENILE DETENTION HOME	120,856	131,484	236,948	80.2%
MIDDLE RIVER REGIONAL JAIL	2,499,582	2,782,021	3,055,160	9.8%
OFFICE ON YOUTH	136,856	165,000	162,400	-1.6%
BUILDING INSPECTION	376,832	407,584	417,405	2.4%
OTHER PROTECTION				
SHENANDOAH VALLEY ANIMAL SERVICES	107,695	100,500	152,240	51.5%
MEDICAL EXAMINER	580	250	250	0.0%
TOTAL PUBLIC SAFETY	$ 12,759,588	$ 13,331,493	$ 14,928,984	12.0%

	Personnel	Operations	Capital	Total
FY 2023	$ 9,943,395	$ 4,957,589	$ 28,000	$ 14,928,984
FY 2022	8,829,282	4,482,211	20,000	13,331,493
Variance	$ 1,114,113	$ 475,378	$ 8,000	$ 1,597,491

POLICE DEPARTMENT	FY2018	FY2019	FY2020	FY2021
POLICE STATIONS	1	1	1	1
ARRESTS	2,660	2,671	2,568	2,421
TRAFFIC SUMMONS	3,381	4,831	3,811	3,348
FIRE DEPARTMENT	**FY2018**	**FY2019**	**FY2020**	**FY2021**
FIRE STATIONS	2	2	2	2
INCIDENT RESPONSES	3,245	3,681	3,089	2,619
FIRES EXTINGUISHED	67	64	63	43
FIRE INSPECTIONS	1,910	1,921	1,523	972

PUBLIC SAFETY

OPERATIONS		
$	3,055,160	JAIL OPERATIONS
$	312,280	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	236,948	JUVENILE DETENTION HOME
$	162,400	OFFICE ON YOUTH CONTRACT WITH WAYNESBORO
$	126,750	MATERIALS & SUPPLIES FOR POLICE, FIRE, AND EMERGENCY MEDICAL SUPPLIES
$	141,000	TRAINING/PHYSICAL FITNESS FOR POLICE/ DISPATCHERS & FIRE - DUES
$	95,430	UNIFORMS FOR POLICE/FIRE/ DISPATCH
$	152,240	CARE OF ANIMALS & REGIONAL ANIMAL SHELTER
$	118,915	TELEPHONE AND DISPATCH TELEPHONE SERVICES
$	86,500	STATE FIRE PROGRAMS GRANT FUND
$	297,351	MAINTENANCE /REPAIR- RADIOS, E911 DISPATCH EQUIPMENT, BODY CAMERAS /VEHICLES
$	37,950	PROFESSIONAL SERVICES- AUGUSTA MEDICAL SECURITY, EVALUATIONS, MEDICAL DOCTOR LICENSE FOR FIRE DEPARTMENT EMS SERVICES
$	64,165	OFFICE SUPPLIES, POLICE FORMS, PRINTING TICKETS, PHOTOCOPY, POSTAGE, DUES
$	24,000	STATE EMS FOUR FOR LIFE GRANT PROGRAM
$	27,000	SOFTWARE LICENSE FEES
$	8,000	SPECIAL EXPENSES
$	11,500	AUXILIARY POLICE OFFICERS & FIREFIGHTERS
$	4,957,589	SUMMARY TOTAL OF OPERATIONS
CAPITAL		
$	15,000	POLICE COMPUTER EQUIPMENT
$	10,000	SITE IMPROVEMENT
$	3,000	E911 EQUIPMENT
$	28,000	TOTAL CAPITAL

MRRJA FUNDING	GENERAL FUND	CIP RESERVE	TOTAL FUNDING	CITY % SHARE
FY 2023 BUDGET	$ 3,055,160	$ -	$ 3,055,160	20.20%
FY 2022 BUDGET	$ 2,782,021	$ -	$ 2,782,021	20.20%
FY 2021 BUDGET	$ 2,209,147	$ 207,478	$ 2,416,625	20.00%
FY 2020 BUDGET	$ 1,967,160	$ 175,086	$ 2,142,246	20.17%
FY 2019 BUDGET	$ 1,575,231	$ 100,000	$ 1,675,231	20.68%
FY 2018 ACTUAL	$ 1,556,911	$ -	$ 1,556,911	20.64%
FY 2017 ACTUAL	$ 1,478,880	$ -	$ 1,478,880	20.36%
FY 2016 ACTUAL	$ 1,300,506	$ -	$ 1,300,506	19.90%
FY 2015 ACTUAL	$ 800,000	$ 768,298	$ 1,568,298	32.50%
FY 2014 ACTUAL	$ 700,000	$ 844,171	$ 1,544,171	32.00%
FY 2013 ACTUAL	$ 525,000	$ 1,011,577	$ 1,544,171	32.00%
FY 2012 ACTUAL	$ 525,000	$ 779,269	$ 1,304,269	30.30%

PUBLIC WORKS

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 6,258,460	$ 6,385,690	$ 127,230	2.0%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
ENGINEERING	$ 248,475	$ 285,929	$ 312,624	9.3%
ADMINISTRATION	270,595	288,640	302,108	4.7%
HIGHWAYS, STREETS, SIDEWALKS	2,688,920	3,274,644	3,202,896	-2.2%
TRAFFIC ENGINEERING	100,065	299,051	335,167	12.1%
TRAFFIC SIGNALS/ELECTRONICS	224,498	281,652	242,073	-14.1%
BUILDING MAINTENANCE	1,283,107	1,355,363	1,475,192	8.8%
EQUIPMENT MAINTENANCE	469,599	473,181	515,630	9.0%
	$ 5,285,259	$ 6,258,460	$ 6,385,690	2.0%

	Personnel	Operations	Capital	Total
FY 2023	$ 3,193,030	$ 3,164,410	$ 28,250	$ 6,385,690
FY 2022	3,136,690	3,088,770	33,000	6,258,460
Variance	$ 56,340	$ 75,640	$ (4,750)	$ 127,230

LANE MILES OF STREETS	300.57
TRAFFIC SIGNALS AND FLASHERS	65

HIGHWAYS, STREETS, SIDEWALKS, MAJOR OPERATIONAL EXPENDITURES

$ 1,180,000	STREET PAVING
$ 287,500	ELECTRIC-STREET LIGHTS
$ 259,150	STREET MAINTENANCE MATERIALS, REPAIRS TO STREETS, GUARDRAILS, BRIDGES
$ 136,190	GAS & OIL , TIRES, MAINTENANCE & REPAIR OF VEHICLES/ RADIO MAINTENANCE
$ 157,000	SNOW REMOVAL SUPPLIES-SALT, CHAINS
$ 123,000	MAINTENANCE / REPAIR OF SIDEWALKS & GUARDRAILS
$ 169,700	TRAFFIC MATERIALS FOR PAINTING/ AND MAINTENANCE OF TRAFFIC SIGNALS
$ 106,000	CONTRACT AGREEMENTS-RIGHT OF WAY MAINTENANCE, DISPOSAL SERVICES FOR OILS, PAINTS, RAILROAD MAINTENANCE/ TRAFFIC LANE PAINTING
$ 9,800	SOFTWARE FEES FOR STREET MAINTENANCE REPORTING/VEHICLE DIAGNOSTICS
$ 18,650	TELEPHONE, OFFICE SUPPLIES, POSTAGE, PHOTOCOPY/M&R OFFICE EQUIPMENT
$ 4,000	PROFESSIONAL ENGINEERING SERVICES
$ 45,435	SMALL TOOLS, UNIFORMS, SAFETY EQUIPMENT, TRAINING, DUES
$ 2,496,425	SUMMARY TOTAL FOR STREETS

EQUIPMENT MAINTENANCE

$ 12,995	CONTRACTED VEHICLE/EQUIPMENT MAINTENANCE SERVICES
$ 14,540	MATERIALS & SUPPLIES/TRAINING/TELEPHONE
$ 16,000	VEHICLE SOFTWARE LICENSE FEES
$ 43,535	SUMMARY FOR EQUIPMENT MAINTENANCE

BUILDING MAINTENANCE

$ 303,500	UTILITIES FOR BUILDINGS - ELECTRIC / NATURAL GAS / PROPANE
$ 201,500	MAINTENANCE CONTRACTS FOR BUILDING MECHANICAL SYSTEMS/ELEVATORS
$ 12,260	UNIFORMS, TELEPHONE, TRAINING, AND SUPPLIES
$ 12,170	GAS, TIRES, AND GENERATOR FUEL
$ 85,020	BUILDING SUPPLIES, CLEANING SUPPLIES, SMALL TOOLS, SAFETY EQUIPMENT
$ 10,000	CUSTODIAL SERVICES, PEST CONTROL SERVICES
$ 624,450	SUMMARY TOTAL FOR BUILDING MAINTENANCE

CAPITAL

$ 20,000	SIGNAL BOX
$ 8,250	TRAFFIC ENGINEERING EQUIPMENT
$ 28,250	TOTAL CAPITAL

HEALTH AND WELFARE

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 7,682,954	$ 7,912,638	$ 229,684	3.0%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
PUBLIC HEALTH SERVICES	$ 270,409	$ 308,388	$ 286,264	-7.2%
VALLEY COMM SERVICES BOARD	184,139	193,869	200,334	3.3%
CHILDREN'S SERVICES ACT	2,682,699	3,150,000	3,150,000	0.0%
DEPARTMENT OF SOCIAL SERVICES	3,527,392	3,718,513	3,952,949	6.3%
TAX RELIEF -ELDERLY/DISABLED/VETERANS	204,006	207,660	209,000	0.6%
COMMUNITY WELFARE ASSISTANCE	310,143	104,524	114,091	9.2%
TOTAL HEALTH AND WELFARE	$ 7,178,788	$ 7,682,954	$ 7,912,638	3.0%

	Personnel	Operations	Capital	Total
FY 2023	$ -	$ 7,912,638	$ -	$ 7,912,638
FY 2022	-	7,682,954	-	7,682,954
Variance	$ -	$ 229,684	$ -	$ 229,684

DEPARTMENT OF SOCIAL SERVICES OPERATIONAL EXPENSES

$ 3,150,000	CHILDREN'S SERVICES ACT
$ 1,115,000	FOSTER CARE
$ 1,400,000	ADOPTION SUBSIDY
$ 855,995	DEPARTMENT ADMINISTRATIVE EXPENSES
$ 100,000	SPECIAL NEEDS ADOPTION
$ 325,000	AUXILIARY GRANTS
$ 98,000	VIEW PURCHASED SERVICES
$ 58,954	GENERAL RELIEF, ADULT SERVICES
$ 7,102,949	SUMMARY TOTAL FOR DEPARTMENT OF SOCIAL SERVICES

CONTRIBUTIONS TO AGENCIES

$ 286,264	CONTRIBUTION TO THE HEALTH DEPARTMENT
$ 200,334	CONTRIBUTION TO VALLEY COMMUNITY SERVICES BOARD
$ 44,617	CENTRAL SHENENDOAH PLANNING DISTRICT - BRITE
$ 33,312	CAPSAW CONTRIBUTION
$ 10,162	VALLEY CHILDRENS ADVOCACY CENTER
$ 26,000	VALLEY PROGRAM FOR AGING SERVICES
$ 600,689	SUMMARY TOTAL FOR OUTSIDE AGENCIES

TAX RELIEF EXPENSE

$ 112,000	REAL ESTATE TAX RELIEF FOR ELDERLY/HANDICAPPED
$ 97,000	REAL ESTATE TAX RELIEF FOR DISABLED VETERANS
$ 209,000	TOTAL TAX RELIEF

RECREATION, PARKS, LIBRARY AND CULTURAL

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 3,860,920	$ 4,160,736	$ 299,816	7.8%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
RECREATION ADMINISTRATION	$ 763,654	$ 1,153,348	$ 1,253,969	8.7%
HORTICULTURE	172,731	179,875	210,276	16.9%
GOLF COURSE	109,584	130,869	157,514	20.4%
COMMUNITY RECREATION CONTRIBUTIONS	20,000	20,000	20,000	0.0%
PARK MAINTENANCE	955,324	1,179,000	1,273,389	8.0%
CULTURAL CONTRIBUTIONS	15,500	15,500	15,500	0.0%
LIBRARY	1,076,657	1,182,328	1,230,088	4.0%
TOTAL RECR, PARKS, LIBRARY, & CULTURAL	$ 3,113,450	$ 3,860,920	$ 4,160,736	7.8%

	Personnel	Operations	Capital	Total
FY 2023	$ 2,991,528	$ 1,162,208	$ 7,000	$ 4,160,736
FY 2022	2,749,148	1,104,722	7,050	3,860,920
Variance	$ 242,380	$ 57,486	$ (50)	$ 299,816

		FY2021	
482	ACRES OF PARK FACILITIES		
9	PARKS		
8	BASEBALL/SOFTBALL FIELDS	200	# GAMES PLAYED
4	SOCCER/FOOTBALL FIELDS	100	# GAMES PLAYED
1	GYPSY HILL GOLF COURSE	7,520	ROUNDS OF GOLF
1	LAKE TAMS		
1	GYPSY HILL PARK DUCK POND		

RECREATION / LIBRARY REVENUE - CHARGES FOR SERVICES

$ 156,500	HEART AFTERSCHOOL PROGRAM
$ 85,000	SUMMER PLAYGROUND
$ 40,000	LEAGUE SPORTS FOR ADULTS
$ 45,000	SWIMMING POOL
$ 25,750	INSTRUCTIONAL/EDUCATION CLASSES
$ 10,000	TRIPS AND TOURS
$ 6,200	RENTAL OF PROPERTY
$ 9,400	DUCK FOOD SALES
$ 232,210	GOLF FEES AND MEMBERSHIP FEES
$ 6,500	LIBRARY FEES/FINES
$ 616,560	TOTAL RECREATION FEE REVENUE

OPERATIONAL EXPENSES

CULTURAL CONTRIBUTIONS

$ 20,000	BOYS AND GIRLS CLUB
$ 3,000	STONEWALL BRIGADE BAND
$ 3,000	STAUNTON/AUGUSTA ART CENTER
$ 3,000	SHENANARTS
$ 5,000	WOODROW WILSON PRESIDENTIAL LIBRARY
$ 1,500	BEVERLEY STREET STUDIO
$ 35,500	TOTAL CONTRIBUTIONS

RECREATION, PARKS, LIBRARY AND CULTURAL

OPERATIONAL EXPENSES		
$	174,625	BOOKS, MEDIA, PERIODICALS FOR LIBRARY
$	210,000	CONTRACT MAINTENANCE OF PARKS, RECREATION FACILITIES, REPAIRS
$	127,200	MATERIALS /SUPPLIES FOR LIBRARY / RECREATION OFFICE
$	92,200	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES/ PARK MAINTENANCE EQUIPMENT
$	49,725	OFFICE SUPPLIES, POSTAGE, PHOTOCOPY, TELEPHONE, MAINTENANCE OFFICE EQUIPMENT
$	103,060	CONTRACT AGREEMENTS FOR MAINTENANCE OF PARKS/FACILITIES
$	57,100	ADVERTISEMENT AND PRINTING FOR RECREATION/LIBRARY PUBLICATIONS
$	13,000	MATERIALS/SUPPLIES-PARKS, PLAYGROUNDS, BALLFIELDS, SMALL TOOLS, RENTALS
$	10,050	PROFESSIONAL SERVICES
$	18,000	INSTRUCTIONAL CONTRACT AGREEMENTS, ENTERTAINMENT SERVICES
$	34,650	UTILITIES - LIBRARY ELECTRIC AND NATURAL GAS HEAT
$	38,200	CHEMICALS FOR POOL, HORTICULTURE, GROUNDS MAINTENANCE
$	15,000	RECREATION TRIPS
$	50,000	TREE/PLANT PURCHASES/ CARE
$	18,375	PROFESSIONAL ORGANIZATION DUES, TRAINING LIBRARY / RECREATION STAFF
$	21,673	SPECIAL PROGRAMS SUPPLIES- LIBRARY AND RECREATION
$	40,000	SUMMER PLAYGROUND /HEART AFTERSCHOOL PROGRAM /BOOKER T PROGRAM SUPPLIES
$	22,000	SOFTWARE LICENSE FEE
$	18,350	SAFETY EQUIPMENT, UNIFORMS, RENTAL OF EQUIPMENT
$	18,000	CONTRIBUTIONS TO YOUTH SPORTS PROGRAMS- BASEBALL/ SOFTBALL / FOOTBALL
$	2,500	DUCK FOOD
$	1,133,708	SUMMARY TOTAL OF OPERATIONS

COMMUNITY DEVELOPMENT

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 2,246,755	$ 2,802,195	$ 555,440	24.7%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
PLANNING AND DEVELOPMENT	$ 286,802	$ 326,925	$ 365,075	11.7%
COMMUNITY DEVELOPMENT AGENCIES	649,032	361,286	359,592	-0.5%
ECONOMIC DEVELOPMENT	1,742,069	977,353	1,383,171	41.5%
TOURISM OFFICE	443,763	451,008	560,651	24.3%
STAUNTON WELCOME CENTER	29,243	54,673	55,758	2.0%
TROLLEY	63,000	75,510	77,948	3.2%
TOTAL COMMUNITY DEVELOPMENT	$ 3,213,910	$ 2,246,755	$ 2,802,195	24.7%

	Personnel	Operations	Capital	Total
FY 2023	$ 1,027,205	$ 1,774,990	$ -	$ 2,802,195
FY 2022	883,385	1,363,370	-	2,246,755
Variance	$ 143,820	$ 411,620	$ -	$ 555,440

OPERATIONAL EXPENSES

$ 130,000	VILLAGES DEVELOPMENT AGREEMENT - REAL ESTATE TAX REHAB ABATEMENT
$ 40,000	ENTERPRISE ZONE INCENTIVES / SPECIAL EXPENSES
$ 765,000	FRONTIER CENTER DEVELOPMENT AGREEMENT - REBATE OF TAXES
$ 38,012	PROFESSIONAL ENGINEERING SERVICES
$ 203,643	SALES AND MARKETING
$ 54,000	ADVERTISING FOR TOURISM AND ECONOMIC DEVELOPMENT
$ 31,900	DUES, TELEPHONE, OFFICE SUPPLIES, PHOTOCOPY, POSTAGE
$ 9,825	SOFTWARE LICENSE FEES
$ 40,500	PRINTING FOR TOURISM BROCHURES / ECONOMIC DEVELOPMENT BROCHURES/MAPS
$ 19,450	TRAINING /TRAVEL
$ 5,120	MAINTENANCE OF VEHICLE/EQUIPMENT/PROPERTY
$ 1,337,450	SUMMARY TOTAL FOR OPERATIONS

OUTSIDE AGENCY FUNDING:

$ 195,650	SDDA - $50,000 PLUS $125,000 TAX REVENUE
$ 66,854	TROLLEY OPERATIONS
$ 11,094	AFTON EXPRESS
$ 48,159	SHENANDOAH VALLEY AIRPORT
$ 35,000	HISTORIC STAUNTON FOUNDATION
$ 35,783	PLANNING DISTRICT COMMISSION
$ 25,000	REGIONAL TOURISM ADVERTISING
$ 20,000	STAUNTON CREATIVE COMMUNITY FUND
$ 437,540	TOTAL COMMUNITY DEVELOPMENT CONTRIBUTIONS TO OUTSIDE AGENCIES

TRANSFERS TO OTHER FUNDS

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 19,451,715	$ 19,509,652	$ 57,937	0.3%

	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
TRANSFERS TO THE:				
EDUCATION FUND	$ 13,637,502	$ 13,626,250	$ 15,065,237	10.6%
DEBT SERVICE SINKING FUND	5,844,415	4,844,415	4,444,415	-8.3%
CITY CIP FUND	1,785,643	981,050	-	-100.0%
TOTAL TRANSFERS	$ 21,291,656	$ 19,451,715	$ 19,509,652	0.3%

TRANSFERS TO OTHER FUNDS HIGHLIGHTS:

$ 15,065,237	TRANSFER TO THE EDUCATION FUND FOR OPERATIONS
$ 15,065,237	TOTAL FUNDING FOR EDUCATION
$ 4,444,415	TRANSFER TO THE DEBT SERVICE SINKING FUND FOR GENERAL FUND DEBT PAYMENTS
$ -	TRANSFER TO CITY CIP FUND
$ -	TOTAL CIP TRANSFER

CAPITAL IMPROVEMENTS FUND-GENERAL GOVERNMENTAL FUNDS

FY2022 Revised Budget	FY2023 Budget	$ (+/ -)	% Change
$ 7,668,292	$ 12,151,224	$ 4,482,932	58.5%

CAPITAL PROJECTS

FY2023 BUDGET-		OPERATING BUDGET IMPACT
$ -	FIRE TRUCK RESERVE FOR REPLACEMENTS	ELIMINATED
$ -	SELF CONTAINED BREATHING / CARDIAC MONITOR REPLACEMENTS	ELIMINATED
$ -	SIDEWALK REPLACEMENTS- CONCRETE TO BRICK	ELIMINATED
$ -	NEW SIDEWALK PROJECTS- MATCH FOR VDOT GRANTS	ELIMINATED
$ -	VDOT STREET CONSTRUCTION MATCH FUNDS	ELIMINATED
$ -	PUBLIC WORKS MAJOR EQUIPMENT RESERVE	ELIMINATED
$ -	PUBLIC WORKS BUILDING MECHANICAL SYSTEMS RESERVE	ELIMINATED
$ -	EDUCATION CIP MECHANICAL PROVISIONS	ELIMINATED
$ -	BLUE RIDGE COMMUNITY COLLEGE CAPITAL PAYMENT	ELIMINATED
$ -	CIP PROJECTS FUNDED FROM FY2023 GENERAL FUND BUDGET	

FY2023 BUDGET		OPERATING BUDGET IMPACT
$ 2,500,000	SCHOOL WAREHOUSE PROJECT	EDUCATION CONSTRUCTION
$ 160,000	NG 911 CALL HANDLING EQUIPMENT	RESERVES FOR 911 CALL EQUIPMENT
$ 135,000	CITY HALL HVAC REPLACEMENT	HVAC MECHANCIAL RESERVE
$ 8,781,224	STAUNTON CROSSING ROAD EXTENSION	VDOT FUNDED PROJECT - STAUNTON CROSSING
$ 150,000	UNDESIGNATED CIP	UNDESIGNATED RESERVES
$ 200,000	ADA COMPLIANT PEDESTRIAN SIGNALS	RESERVES FOR BEVERLY/COALTER INTERSECTION
$ 125,000	BICYCLE & PEDESTRIAN PATH IMPROVEMENTS	STREET IMPROVEMENT FOR BIKES/PEDESTRIANS
$ 100,000	GREENWAYS PROJECT	MINOR MAINTENANCE ON PATHS
$ 12,151,224	CIP PROJECTS FROM FY2021 BUDGET AMENDMENT/ARPA	
$ 12,151,224	TOTAL FY2023 CIP	

GENERAL GOVERNMENTAL DEBT SERVICE SINKING FUND

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 5,683,314	$ 5,683,314	$ -	0.0%

	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 BUDGET	% Change
REVENUES				
TRANSFER FROM THE GENERAL FUND	$ 4,844,415	$ 4,844,415	$ 4,444,415	-8.3%
PRIOR YEAR FUND BALANCE	866,112	838,899	942,154	12.3%
TOTAL REVENUES	$ 5,710,527	$ 5,683,314	$ 5,386,569	-5.2%
EXPENDITURES				
DEBT SERVICE	$ 5,710,527	$ 5,683,314	$ 5,386,569	-5.2%
TOTAL EXPENDITURES	$ 5,710,527	$ 5,683,314	$ 5,386,569	-5.2%

GENERAL FUND DEBT SERVICE	PRINCIPAL AMOUNT OUTSTANDING JULY 1, 2022	FY 2023 PRINCIPAL	FY 2023 INTEREST	TOTAL DEBT PAYMENT
2021 VRA GO Refunding bond	17,625,000	2,200,000	833,056	3,033,056
2019 VPSA STAUNTON HIGH SCHOOL	42,265,000	805,000	1,548,513	2,353,513
TOTAL DEBT PAYMENTS	$ 59,890,000	$ 3,005,000	$ 2,381,569	$ 5,386,569

WATER FUND

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 11,615,097	$ 10,167,501	$ (1,447,596)	-12.5%

WATER FUND REVENUES	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 BUDGET	% Change
CHARGES FOR WATER SERVICES	$ 3,356,564	$ 3,426,097	$ 3,178,501	-7.2%
BULK WATER SALES-ACSA	1,311,824	1,207,500	1,207,500	0.0%
MISCELLANEOUS	36,328	1,000	1,000	0.0%
INTEREST ON INVESTMENTS	(664)	3,500	3,500	0.0%
RENTAL OF REAL PROPERTY	74,489	77,000	77,000	0.0%
STATE AND OTHER GRANTS	33,376	-	2,250,000	#DIV/0!
PROCEEDS FROM DEBT ISSUANCE	-	6,900,000	3,450,000	-50.0%
TOTAL WATER FUND	$ 4,811,917	$ 11,615,097	$ 10,167,501	-12.5%
EXPENDITURES				
RISK MANAGEMENT	$ 41,652	$ 176,750	$ 176,750	0.0%
BILLING & COLLECTIONS	425,038	468,451	540,105	15.3%
WATER PRODUCTION SYSTEM	1,007,140	7,882,464	1,721,320	-78.2%
WATER DISTRIBUTION	1,256,185	1,573,767	6,419,039	307.9%
UTILITY TECHNICAL SERVICES	1,054,030	1,205,934	1,156,645	-4.1%
DEBT SERVICE COSTS	61,395	720,510	525,834	-27.0%
TRANSFERS TO OTHER FUNDS	(434,859)	(412,779)	(372,192)	-9.8%
TOTAL WATER FUND	$ 3,410,581	$ 11,615,097	$ 10,167,501	-12.5%

	Personnel	Operations	Capital	Debt	Total
FY 2023	$ 2,012,429	$ 1,464,238	$ 6,165,000	$ 525,834	$ 10,167,501
FY 2022	$ 1,951,604	$ 1,512,983	$ 7,430,000	$ 720,510	11,615,097
Variance	$ 60,825	$ (48,745)	$ (1,265,000)	$ (194,676)	$ (1,447,596)

PUBLIC SERVICES PROVIDED:

WATER TREATMENT PLANT CAPACITY - 8 MILLION GALLONS/DAY / 4.1 MGD AVERAGE PRODUCTION

9,763 ACTIVE CUSTOMERS AS OF JUNE 30, 2021

184.76 MILES OF WATER MAINS AS OF JUNE 30, 2021

NO RATE INCREASE FOR FY2023

FY2023 RATE $3.86/HCF OR $5.16 PER 1,000 GALLONS

FY2022 RATE $3.86/HCF OR $5.16 PER 1,000 GALLONS

WATER FUND

OPERATIONAL EXPENSES

$	444,531	DEPRECIATION = LESS THAN ONE-HALF THE AMOUNT REQUIRED- $995,000
$	410,178	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	191,900	MAINTENANCE/REPAIR WATER LINES /PUMPS/ FACILITIES/WATER METERS
$	317,200	WATER METER REPLACEMENTS
$	212,750	UTILITIES - ELECTRIC / NATURAL GAS HEAT
$	121,750	PROPERTY/LIABILITY/VEHICLE INSURANCE
$	13,000	MAINTENANCE OF BUILDINGS/FACILITIES
$	62,500	CHEMICALS FOR WATER TREATMENT
$	44,500	PROFESSIONAL SERVICES
$	53,750	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES
$	78,000	COLLECTION FEES FOR ONLINE DEBIT/CREDIT CARD FEES
$	99,275	PRINTING/MAILING FORMS / OFFICE SUPPLIES FOR UTILITY BILLING
$	74,485	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS, TRAINING
$	66,500	WATERSHED SERVICES / VA DEPT OF HEALTH WATER OPERATIONS FEE
$	18,790	SOFTWARE ANNUAL LICENSE FEES
$	18,100	LAB SERVICES
$	16,899	HEADWATERS SOIL AND CONSERVATION DISTRICT FUNDING
$	2,500	RENTAL OF PROPERTY- RAILROAD CROSSINGS & EQUIPMENT
$	(782,370)	FUND TRANSFERS
$	1,464,238	SUMMARY TOTAL OF OPERATIONS

WATER FUND CAPITAL

$	500,000	NORTH RIVER PIPELINE PHASE I
$	5,665,000	WATER LINES
$	6,165,000	TOTAL CAPITAL

DEBT SERVICE

$	525,834	PRINCIPAL, INTEREST, AND RESERVES

SEWER FUND

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 4,562,393	$ 9,865,197	$ 5,302,804	116.2%

SEWER FUND REVENUES	FY 2020 ACTUAL	FY 2022 BUDGET	FY 2023 BUDGET	% Change
CHARGES FOR SEWER SERVICE	$ 4,109,210	$ 3,908,177	$ 3,908,177	0.0%
INTEREST ON INVESTMENTS	(612)	2,500	2,500	0.0%
MISCELLANEOUS	3,287	-	-	#DIV/0!
RECOVERED DEBT SERVICE FROM ACSA	46,846	50,000	50,000	0.0%
STATE AND OTHER GRANTS	31,238	-	3,750,000	#DIV/0!
APPROPRIATION PRIOR YEAR RESERVES	-	-	2,154,520	#DIV/0!
TOTAL SEWER FUND	$ 4,189,969	$ 3,960,677	$ 9,865,197	149.1%

EXPENDITURES

RISK MANAGEMENT	$ (4,698)	$ 36,020	$ 36,220	0.6%
BILLING & COLLECTIONS	58,353	12,250	12,250	0.0%
SEWER LINES	797,688	628,188	6,529,009	939.3%
SEWAGE TREATMENT	229,505	230,000	230,000	0.0%
PUMP MAINTENANCE	13,314	19,325	19,925	3.1%
MIDDLE RIVER REGIONAL WWTP	1,692,498	1,462,735	1,534,888	4.9%
DEBT SERVICE COST	203,709	922,526	872,762	-5.4%
TRANSFERS TO OTHER FUNDS	643,754	649,633	630,143	-3.0%
TOTAL SEWER FUND	$ 3,634,123	$ 3,960,677	$ 9,865,197	149.1%

	Personnel	Operations	Capital	Debt	Total
FY 2023	$ 736,435	$ 2,687,034	$ 5,568,965	$ 872,763	$ 9,865,197
FY 2022	811,449	1,876,295	350,406	922,527	3,960,677
Variance	$ (75,014)	$ 810,739	$ 5,218,559	$ (49,764)	$ 5,904,520

PUBLIC SERVICES PROVIDED:

(MRRWWTP) MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT CAPACITY - 6.8 MILLION GALLONS PER DAY

CITY OF STAUNTON OWNERSHIP CAPACITY = 4.9 MILLION GALLONS PER DAY

NO RATE INCREASE FOR FY2023

9,763 ACTIVE CUSTOMERS **AS OF JUNE 30, 2021**

135.13 MILES OF SEWER MAINS **AS OF JUNE 30, 2021**

SEWER FUND

OPERATIONAL EXPENSES		
$	965,593	OPERATIONS / LAB/ SLUDGE MANAGEMENT- MRRWWTP
$	230,000	SEWAGE TREATMENT COSTS PAID TO AUGUSTA COUNTY SERVICE AUTHORITY
$	10,000	PROFESSIONAL SERVICES - SEWER LINE INSPECTIONS
$	170,235	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$	24,220	PROPERTY / LIABILITY/VEHICLE INSURANCES
$	78,375	MAINTENANCE/ REPAIR SUPPLIES- LINES/ PUMP STATIONS/ EQUIPMENT
$	52,000	CONTRACTED MAINTENANCE SERVICES/ UTILITY LINE MAINTENANCE
$	640,344	DEPRECIATION
$	21,025	GAS & OIL, TIRES, VEH MAINT
$	3,860	SEWER UTILITY BILLING EXPENSES
$	11,625	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS/TRAINING
$	10,000	SOFTWARE ANNUAL LICENSE FEES
$	7,750	ELECTRIC FOR SEWER PUMP STATIONS
$	2,100	RENTAL OF PROPERTY- RAILROAD CROSSINGS
$	459,908	INTER FUND TRANSFER
$	2,687,035	SUMMARY TOTAL FOR OPERATIONS

SEWER FUND CAPITAL		
$	5,450,000	SEWER LINES
$	118,965	MRRWWTP - PLANT MACHINERY
$	5,568,965	TOTAL CAPITAL

DEBT SERVICE PAYMENTS			FINAL MATURITY
$	589,321	2008 MRRWWTP PHASE IIIA	FY2030
$	131,006	2008 MRRWWTP PHASE IIIB	FY2030
$	147,436	2017C VRA REFUNDING OF 2010 BONDS	FY2031
$	5,000	DEBT PAYING AGENT FEES	
$	872,763	TOTAL DEBT PAYMENTS	

PARKING FUND

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 513,675	$ 551,443	$ 37,768	7.4%

PARKING FUND REVENUES	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
CHARGES FOR SERVICES	$ 212,576	$ 307,600	$ 283,200	-7.9%
MISCELLANEOUS	3,133	9,920	7,620	-23.2%
PARKING FINES	22,305	66,594	35,000	-47.4%
APPROPRIATION OF PRIOR YEAR FUNDS	-	129,561	225,623	74.1%
TOTAL REVENUES	$ 238,014	$ 513,675	$ 551,443	7.4%
EXPENDITURES				
RISK MANAGEMENT	$ 33,277	$ 33,328	$ 47,150	41.5%
STREET METERS & METERED LOTS	51,220	80,568	98,897	22.7%
PARKING GARAGE	315,825	30,479	31,908	4.7%
WHARF PARKING LOT	35,221	34,493	38,550	11.8%
NEW STREET PARKING GARAGE	165,854	56,305	58,119	3.2%
DEBT SERVICE COST	67,454	178,419	178,165	-0.1%
TRANSFER TO GENERAL FUND	100,083	100,083	98,654	-1.4%
TOTAL EXPENDITURES	$ 768,934	$ 513,675	$ 551,443	7.4%

	Personnel	Operations	Capital	Debt	Total
FY 2023	$ 138,179	$ 210,099	$ 25,000	$ 178,165	$ 551,443
FY 2022	131,420	203,836	-	178,419	513,675
Variance	$ 6,759	$ 6,263	$ 25,000	$ (254)	$ 37,768

OPERATIONAL EXPENSES

$ 98,654	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
$ 9,550	SOFTWARE LICENSE FEES
$ 31,270	ELECTRIC FOR GARAGES
$ 44,750	PROPERTY AND FLOOD INSURANCES
$ 18,095	CONTRACTED MAINTENANCE SERVICES/ PRINT SERVICES/PARKING METER MAIN.
$ 5,700	RENTAL OF PROPERTY -LEWIS STREET
$ 1,455	MATERIALS AND SUPPLIES
$ 625	TELEPHONE
$ 210,099	SUMMARY TOTAL FOR OPERATIONS

CAPTIAL

$ 25,000	SPECIAL EQUIPMENT
$ 25,000	TOTAL CAPITAL

DEBT SERVICE PAYMENTS

$ 178,165	VRA 2018A GENERAL OBLIGATION BONDS FOR GARAGE RENOVATIONS
$ 178,165	TOTAL DEBT

STORMWATER FUND

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 1,658,244	$ 1,913,001	$ 254,757	15.4%

STORMWATER FUND REVENUES	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
CHARGES FOR SERVICES	$ 772,573	$ 772,594	$ 773,900	0.2%
APPROPRIATION OF PRIOR YEAR BALANCE	-	880,650	1,138,601	29.3%
GENERAL REVENUE	490	5,000	500	-90.0%
TOTAL REVENUES	$ 773,843	$ 1,658,244	$ 1,913,001	15.4%
EXPENDITURES				
RISK MANAGEMENT	$ 20,296	$ 1,700	$ 18,700	1000.0%
STORMWATER ENGINEERING	268,360	215,666	247,779	14.9%
STORMWATER BILLING	(6,713)	7,525	7,525	0.0%
STORMWATER MAINTENANCE	481,400	1,000	486,000	48500.0%
TRANSFERS TO OTHER FUNDS	232,353	232,353	202,997	-12.6%
CAPITAL PROJECTS	-	1,200,000	950,000	-20.8%
TOTAL EXPENDITURES	$ 995,696	$ 1,658,244	$ 1,913,001	15.4%

	Personnel	Operations	Capital	Debt	Total
FY 2023	$ 190,409	$ 773,092	$ 950,000	$ -	$ 1,913,501
FY 2022	$ 150,796	$ 307,448	$ 1,200,000	$ -	1,658,244
Variance	$ 39,613	$ 465,644	$ (250,000)	$ -	$ 255,257

OPERATIONS

$ 485,000	DEPRECIATION
$ 202,997	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$ 60,000	PROFESSIONAL SERVICES FOR ENGINEERING
$ 16,470	MATERIALS/SUPPLIES/OFFICE SUPPLIES/ TELEPHONE/ TRAINING/ DUES
$ 600	AUTO LIABILITY
$ 1,000	LEWIS CREEK ADVISORY COMMITTEE SUPPLIES
$ 7,025	SOFTWARE LICENSE FEE FOR UTILITY BILLING
$ 773,092	SUMMARY TOTAL FOR OPERATIONS

CAPITAL PROJECTS:

	STORM DRAIN PROJECTS:
$ 950,000	STORM DRAIN CONSTRUCTION
$ 950,000	TOTAL

ENVIRONMENTAL FUND

FY 2022 Budget	FY2023 Budget	$ (+/ -)	% Change
$ 3,265,427	$ 4,297,745	$ 1,032,318	31.6%

ENVIRONMENTAL FUND REVENUES	FY 2021 ACTUALS	FY 2022 BUDGET	FY 2023 BUDGET	% Change
CHARGES FOR SERVICES	$ 3,178,769	$ 3,196,685	$ 3,664,434	14.6%
GENERAL REVENUE	37,718	58,742	35,000	-40.4%
COMMONWEALTH OF VIRGINIA	5,778	10,000	10,000	0.0%
APPROPRIATION PRIOR YEAR RESERVES	-		588,311	#DIV/0!
TOTAL REVENUES	$ 3,222,265	$ 3,265,427	$ 4,297,745	31.6%
EXPENDITURES				
RISK MANAGEMENT	$ 32,188	$ 76,500	$ 76,500	0.0%
BILLING & COLLECTIONS	10,823	13,900	13,900	0.0%
ENVIRONMENTAL OFFICE	84,446	223,538	150,278	-32.8%
STREET CLEANING	194,356	429,769	499,117	16.1%
REFUSE COLLECTION & DISPOSAL	920,045	872,093	1,330,578	52.6%
RECYCLING OPERATIONS	226,912	144,058	132,089	-8.3%
LITTER CONTROL	5,803	10,000	10,000	0.0%
ASW REGIONAL LANDFILL	723,123	788,887	1,340,599	69.9%
LANDFILL CLOSURE COSTS	82,652	58,712	58,712	0.0%
TRANSFERS TO OTHER FUNDS	675,929	647,970	685,972	5.9%
TOTAL EXPENDITURES	$ 2,956,277	$ 3,265,427	$ 4,297,745	31.6%

	Personnel	Operations	Capital	Debt	Total
FY 2023	$ 1,508,372	$ 1,619,353	$ 1,170,020	$ -	$ 4,297,745
FY 2022	$ 1,552,162	$ 1,146,977	$ 566,288	$ -	3,265,427
Variance	$ (43,790)	$ 472,376	$ 603,732	$ -	$ 1,032,318

15% RATE INCREASE FOR FY2023	FY2022 RATES	FY2023 RATES	
RESIDENTIAL REFUSE FEE	$ 20.88	$ 24.01	1 DAY/WEEK
LIGHT COMMERCIAL FEE	$ 47.40	$ 54.51	1 DAY/WEEK
HEAVY COMMERCIAL FEE -OUTSIDE CBD	$ 100.28	$ 115.32	1 DAY/WEEK
HEAVY COMMERCIAL FEE - INSIDE CBD	$ 127.41	$ 146.52	5 DAYS/WEEK
SPECIAL UNSCHEDULED PICKUP FEE	$ 105.00	$ 120.75	AS REQUESTED

ENVIRONMENTAL FUND

OPERATIONAL EXPENSES

$	470,241	LANDFILL OPERATIONS
$	171,525	DEPRECIATION
$	288,255	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
$	142,350	GAS & OIL, TIRES, VEHICLE MAINTENANCE
$	20,500	VEHICLE AND LIABLITY INSURANCES
$	1,050	MOWING/ CLEAN UP OF PRIVATE PROPERTY/HEALTH REGULATIONS/DEMOLITION
$	33,600	RECYCLING CHARGES
$	16,815	MATERIALS/SUPPLIES/OFFICE SUPPLIES/TELEPHONE
$	47,150	UNIFORMS, SAFETY EQUIPMENT, RADIOS, SMALL TOOLS, TRAINING
$	8,250	CONTRACT SERVICES WITH MIDDLE RIVER REGIONAL JAIL FOR INMATE LABOR
$	9,400	SOFTWARE ANNUAL LICENSE FEES
$	10,000	LITTER CONTROL GRANT
$	2,500	ELECTRIC UTILITY
$	397,717	INTER FUND REIMBURSEMENT
$	1,619,353	SUMMARY TOTAL FOR OPERATIONS

ENVIRONMENTAL FUND CAPITAL

$	42,000	RECYCLING REQUIPMENT
$	250,000	STREET CLEANING EQUIPMENT
$	819,308	REGIONAL LANDFILL CELL DEVELOPMENT/EQUIPMENT
$	58,712	AUG/STN OLD LANDFILL CLOSURE
$	1,170,020	TOTAL ENVIRONMENTAL FUND CAPITAL

REGIONAL LANDFILL % SHARE OF COSTS

	STAUNTON	AUGUSTA	WAYNESBORO
FY2023	20.18%	56.06%	23.76%
FY2022	20.41%	57.73%	21.86%
FY2021	20.52%	57.88%	21.60%
FY2020	20.03%	56.75%	23.22%
FY2019	20.06%	56.67%	23.27%
FY2018	20.25%	54.87%	24.88%
FY2017	21.10%	54.93%	23.97%
FY2016	21.29%	54.64%	24.07%
FY2015	21.50%	53.35%	25.15%
FY2014	22.03%	53.14%	24.83%
FY2013	22.56%	51.30%	26.14%
FY2012	23.46%	52.14%	24.40%
FY2011	23.38%	51.82%	24.80%
FY2010	22.09%	51.17%	26.74%
FY2009	22.42%	50.95%	26.63%
FY2008	24.92%	50.52%	24.57%

FY 2023 CAPITAL EQUIPMENT

GENERAL FUND		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
REGISTRAR	$	8,625		ELECTION EQUIPMENT - VOTING MACHONE	R
INFORMATION TECHNOLOGY	$	50,000		SERVERS / NETWORK EQUIPMENT	R
INFORMATION TECHNOLOGY			31,000	VEHICLE REPLACEMENTS	R
SHERIFF			45,000	VEHICLE REPLACEMENTS	N
COMMONWEALTH ATTORNEY	$	5,000	-	TECHNOLOGY UPGRADE	R
POLICE DEPARTMENT			187,500	POLICE VEHICLES (3) ANNUAL REPLACEMENT OF FLEET VEHICLES	R
POLICE DEPARTMENT	$	10,000		SAW MAINTENANCE	R
POLICE DEPARTMENT	$	15,000		REPLACE PATROL COMPUTER EQUIPMENT - 3 FUNDED	N
E911	$	3,000		FURNITURE REPLACEMENT	R
INSPECTIONS			26,000	VEHICLE REPLACEMENTS	R
STREETS, HIGHWAYS, SIDEWALKS			50,000	TRUCK WITH SNOW PLOW	R
STREETS, HIGHWAYS, SIDEWALKS			200,000	TRACTOR AND LONG ARM	R
TRAFFIC ENGINEERING	$	8,250		LINE STRIPER	R
TRAFFIC SIGNALS	$	20,000		SIGNAL BOX REPLACEMENT	R
GOLF			50,000	KUBOTA TRACTOR	R
GOLF			8,000	CONTOUR MOWER	R
GOLF	$	2,000		GOLF POS HARDWARE	N
PARK MAINTENANCE			6,000	SNOW PLOW REPLACEMENT	R
PARK MAINTENANCE			28,000	VEN TRAC MOWER	R
PARK MAINTENANCE			4,700	ROUGH CUT MOWER	R
PARK MAINTENANCE			17,500	BOOM MOWER	R
PARK MAINTENANCE			3,000	AREATION PUMP	N
PARK MAINTENANCE			9,000	SOCCER FIELD CONVERSION	N
PARK MAINTENANCE			6,500	ROBOT VACUUM	R
PARK MAINTENANCE			22,000	PICKLE BALL COURT	R
PARK MAINTENANCE			9,000	SOCCER BLEACHERS	R
PARK MAINTENANCE			6,500	UTILITY CART	R
LIBRARY	$	5,000		FURNITURE REPLACEMENT	R
PLANNING			31,000	VEHICLE REPLACEMENT	R
	$	126,875	$ 740,700	GENERAL FUND TOTAL	

FY 2023 CAPITAL EQUIPMENT

		FUNDED	UNFUNDED	ITEM(S)	N-NEW R-REPLACE
WATER FUND					
WATER DISTRIBUTION	$	400,000		WATER LINE UPGRADE PROJECTS:	
				Pierce Street from Hays to Straith	R
				Paige Street from Hays to West	R
				West from Paige to Pierce	R
				Wayne from Paige to Pierce	R
WATER PRODUCTION		5,200,000		RICHMOND AVENUE & CROSSING WAY	R/N
WATER PRODUCTION		500,000		NORTH RIVER PIPELINE REPLACEMENT STUDY	R
WATER PRODUCTION		65,000		CITY WATER LINE INFRSATRUCTURE UPDATE	R
	$	6,165,000		TOTAL WATER FUND	
SEWER FUND					
MIDDLE RIVER REGIONAL WASTEWATER PLANT	$	165,000		PLANT MACHINERY REPLACEMENTS:	
				VERONA PUMP STATION ELEVATOR	R
				INSTUMENTATION PHOSFAX	R
				EQUIPMENT CONTINGENCY	R
SEWER LINE	$	450,000		COMMERCE ROAD REPLACEMENT	R
SEWER LINE	$	5,000,000		EASTERN SECTOR OF THE CITY	R/N
	$	5,615,000		TOTAL SEWER FUND	
PARKING FUND					
PARKING LOTS	$	250,000		ECLECTRONIC PARKING ENFORCEMENT EQUIPMENT	N
PARKING ENFORCEMENT	$	38,000		HAND HELD SCANNERS	N
	$	288,000		TOTAL PARKING FUND	
ENVIRONMENTAL FUND					
STREET CLEANING	$	250,000		REFUSE TRUCK REPLACEMENT	R
RECYCLING	$	42,000		RECYCLING CONTAINERS	
ASW REGIONAL LANDFILL		4,060,000		PHASE 5 CONSTRUCTION = $4,000,000	R
				SITE IMPROVEMENTS = $50,000	R
CITY SHARE = 20.18%- FY2023				WETLAND STREAM MITIGATION = $10,000	R
AUG/STN LANDFILL		58,712		CLOSURE COSTS FOR OLD LANDFILL = 39.67%	R
	$	4,410,712		TOTAL ENVIRONMENTAL FUND	
STORM WATER FUND					
BIO DETENTION POND	$	900,000		STREAM RESTORATION/NUTRIENT REMOVAL PROJECT BETWEEN GARLAND AND HICKORY	R
MENS GREEN THUMB PARK		50,000		NUTRIENT AND POLUTION DISCHARGE REMOVAL PROJECT	R
	$	950,000		TOTAL STORMWATER FUND	
TOTAL CITY CAPITAL OUTLAY	$	17,555,587			

FY 2023 GENERAL FUND BUDGET

REVENUES @ .92 Tax Rate	$	64,113,276		
HEALTH INSURANCE RESERVES	$	400,000		
GENERAL FUND BALANCE	$	607,725		
HUD GRANT	$	71,939		
NET REVENUES	$	65,192,940		
EXPENDITURES	$	(68,480,548)		
DEFICIT	$	(3,287,608)		

UNFUNDED REQUESTS

WAGES AND BENEFITS

RISK MANAGEMENT	$	(100,000)	11011520-52005	OPEB PAYMENT FROM HEALTH RESERVE
FIRE DEPARTMENT	$	(91,559)	11033210-51006	REQUESTED DEPUTY FIRE MARSHAL
FIRE DEPARTMENT	$	(91,559)	11033210-51006	REQUESTED EMERGENCY COORDINATOR
COMMUNITY DEVELOPMENT HOUSING COORD.	$	(100,227)	11088110-51006	REQUESTED STAFFING ADDITION
DEPARTMENT HEAD COLA ADJUSTMENT	$	(48,606)	MULTIPLE	ADJUST DEPARTMENT COLA BY 2.5% at 10.01.22
GENERAL COLA ADJUSTMENT (W/O POL. / FIRE)	$	(163,502)	11011520-52035	ADJUST PAYROLL INCREASE TO 5% @ 10.01.22
	$	(595,453)	TOTAL PERSONNEL CUTS	

* **OPERATIONS AND CAPITAL**

INFORMATION TECHNOLOGY	$	(31,000)	11011510-58316	VEHICLE
POLICE	$	(62,500)	11033110-55486	1 PATROL PC
POLICE	$	(62,500)	11033110-55486	1 PATROL PC
POLICE	$	(62,500)	11033110-55486	1 PATROL PC
INSPECTIONS	$	(26,000)	11033410-58316	UNFUND REQUESTED VEHICLE REPLACEMENT
STREETS	$	(50,000)	11044130-58321	REQUESTED REPLACEMENT TRUCK
STREETS	$	(200,000)	11044130-58326	TRACTOR AND LONG ARM
HORTICULTURE	$	(30,000)	11077120-55455	WHARF TREE REPLACEMENT
OUSIDE AGENCIES - GOLF	$	(2,500)	11077130-53010	FIRST TEE REDUCTION OF FY23 REQUEST
GOLF	$	(5,000)	11077130-53040	TREE CARE
GOLF	$	(50,000)	11077130-58341	KUBOTA TRACTOR
GOLF	$	(8,900)	11077130-58341	MJ840 CONTOUR MOWER
PARK MAINTENANCE	$	(28,000)	11077210-58321	VEN TRAC MOWER
PARK MAINTENANCE	$	(17,500)	11077210-58321	BOOM MOWER
PARK MAINTENANCE	$	(4,700)	11077210-58321	ROUGH CUT MOWER
PARK MAINTENANCE	$	(9,000)	11077210-58321	SOCCER FIELD CONVERSION
PARK MAINTENANCE	$	(6,500)	11077210-58321	ROBOT VACUUM
PARK MAINTENANCE	$	(22,000)	11077210-58321	PICKLE BALL COURT
PARK MAINTENANCE	$	(6,000)	11077210-58321	SNOW PLOW
PARK MAINTENANCE	$	(3,000)	11077210-58321	AREATION PUMP
PARK MAINTENANCE	$	(9,000)	11077210-58321	SOCCER BLEACHERS
PARK MAINTENANCE	$	(6,500)	11077210-58321	YAMAHA UTILITY CARTS
PLANNING	$	(100,000)	11088110-53010	WEST END PLANNING
PLANNING	$	(31,000)	11088110-58316	VEHICLE
ECONOMIC DEVELOPMEMT	$	(76,000)	11088150-53010	STAUNTON CROSSING MARKETING PLAN
OUTSIDE AGENCIES	$	(11,006)	MULTIPLE	REDUCED TO CURRENT CONTRIBUTION LEVELS
DEBT SINKING FUND CONTRIBUTIONS	$	(400,000)	11099600-59312	TRANSFER TO DEBT FUND
CIP RESERVE CONTRIBUTIONS	$	(1,371,050)	11099600-59339	ELIMINATE CIP RESERVE PROVISION
TOTAL CUTS	$	(3,287,608)		
TOTAL EXPENDITURES	$	65,192,940		
VARIANCE		-		

* Many of the non-funded one time expenditures reductions will be revisted when Council considers the ARPA spending plan.

REAL ESTATE PROPERTY	**$**	**0.92**	**PER $100 OF ASSESSED VALUE- JANUARY 1, 2022**
DOWNTOWN SERVICE DISTRICT TAX	**$**	**0.15**	**PER $100 OF ASSESSED VALUE- JANUARY 1, 2022**
PERSONAL PROPERTY	**$**	**2.90**	**PER $100 OF ASSESSED VALUE**
PERSONAL PROPERTY - BUSINESS TANGIBLE PROPERTY	**$**	**2.90**	**PER $100 OF ASSESSED VALUE**
MACHINERY & TOOLS TAX	**$**	**1.24**	**PER $100 OF ASSESSED VALUE**
MEALS TAX		**7.0%**	
LODGING TAX		**6.7%**	
SALES & USE TAX		**1.0%**	
CIGARETTE TAX	**$**	**0.30**	**PER PACKAGE OF 30 OR LESS**

UTILITY TAXES: (RESIDENTIAL)

WATER UTILITY	**20% OR $2.00**	**MAXIMUM / MONTH**
ELECTRIC UTILITY	**$1.40 + $0.15**	**PER KWH -MAXIMUM $2.00/MONTH**
GAS UTILITY	**$ 2.00**	**PER MONTH MAXIMUM**
TELEPHONE UTILITY	**20% OR $2.00**	**MAXIMUM / MONTH**

UTILITY FEES:

WATER RATE	**$**	**3.86**	**PER 100 CUBIC FEET (RATE INCREASE 5% SEPTEMBER 1, 2020)**
SEWER RATE	**$**	**4.88**	**PER 100 CUBIC FEET**
			15% RATE INCREASE SEPTEMBER 1, 2022
REFUSE RATE	**$**	**24.01**	**PER MONTH RESIDENTIAL FEE**
REFUSE RATE-LIGHT COMMERCIAL	**$**	**54.51**	**PER MONTH**
REFUSE RATE-HEAVY COMMERCIAL	**$**	**115.32**	**PER MONTH-OUTSIDE CBD**
REFUSE RATE-HEAVY COMMERCIAL	**$**	**146.52**	**PER MONTH-INSIDE CBD**
STORMWATER FEE	**$**	**3.20**	**PER MONTH (BASE FEE PER ERU)**

RESIDENTIAL CONNECTION FEES:

WATER CONNECTION FEE - 5/8" METER	**$**	**2,100.00**
WATER FACILITY FEE- 5/8" METER	**$**	**3,500.00**
SEWER CONNECTION FEE - 5/8" METER	**$**	**3,100.00**
SEWER FACILITY FEE- 5/8" METER	**$**	**6,850.00**

FY2023 OUTSIDE AGENCY CONTRIBUTIONS

REGIONAL PROGRAMS	FY2022 COUNCIL APPROVED/ AMENDED	FY 2023 REQUESTED	FY 2023 REQUESTED INCREASE	FY 2023 PROPOSED BUDGET
Central Shenandoah Health Department	$ 308,388	$ 312,580	$ 4,192	$ 312,580
Valley Community Services Board	193,869	200,334	$ 6,465	200,334
Shenandoah Valley Airport	48,159	48,159	$ -	48,159
Valley Program for Aging Services	26,000	26,000	$ -	26,000
Headwaters Soil Water Conservation	16,319	16,899	$ 580	16,319
Victim Witness of Augusta County	7,000	7,000	$ -	7,000
Blue Ridge Community College	5,000	5,000	$ -	5,000
Blue Ridge Community College- CIP	41,048	41,048	$ -	41,048
Boys and Girls Club	20,000	20,000	$ -	20,000
GART Regional Tourism Advertising	25,000	25,000	$ -	25,000
Community Action Program (CAPSAW)	29,143	33,312	$ 4,169	33,312
Valley Alliance for Education	4,000	4,000	$ -	4,000
Valley Children's Advocacy Center	7,229	10,162	$ 2,933	10,162
Central Shen. Planning Dist. - Assessment	23,775	22,115	$ (1,660)	22,115
Central Shen. Planning Dist. - CERT PRGM	5,500	5,500	$ -	5,500
Central Shen. Planning Dist. - MPO	8,202	8,168	$ (34)	8,168
Central Shen. Planning Dist. - Trolley	64,416	66,854	$ 2,438	66,854
Central Shen. Planning Dist. - Afton Express	11,094	11,094	$ -	11,094
Central Shen. Planning Dist. - Brite	42,152	44,617	$ 2,465	44,617
Virginia Cooperative Extension - 4-H	-	5,346	5,346	2,673
	$ 886,294	$ 913,188	$ 26,894	$ 909,935
COMM OF VA CHALLENGE GRANTS				
Stonewall Brigade Band	$ 3,000	$ 3,000	$ -	$ 3,000
Staunton/Augusta Art Center	3,000	3,333	$ 333	3,000
Shenanarts	3,000	3,500	$ 500	3,000
	$ 9,000	$ 9,833	$ 833	$ 9,000
CULTURAL/COMMUNITY DEVELOPMENT				
SDDA	$ 50,000	$ 50,000	$ -	$ 50,000
Historic Staunton Foundation	35,000	35,000	$ -	35,000
Shenandoah Community Capital Fund	20,000	20,000	$ -	20,000
Woodrow Wilson Presidential Library	5,000	10,000	$ 5,000	5,000
Beverley Street Studio	1,500	1,500	$ -	1,500
First Tee of Shenandoah Valley	3,250	5,750	$ 2,500	3,250
	$ 114,750	$ 127,595	$ 12,845	$ 114,750
GRAND TOTAL	$ 1,010,044	$ 1,050,616	$ 40,572	$ 1,033,685

CITY OF STAUNTON, VA
CAPITAL IMPROVEMENT PLAN
FY2022 - FY2026

APPROVED - FEBRUARY 10, 2022









CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN
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CITY OF STAUNTON, VIRGINIA
and
STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN
FY 2022 - FY 2026

STAUNTON PLANNING COMMISSION

CHAIR Judith C. Wiegand

APPROVAL DATE January 20, 2022

Attest: Meagan C. Smith

CITY COUNCIL

MAYOR

APPROVAL DATE Feb. 10, 2022

Attest: Meagan Smith

CITY OF STAUNTON, VIRGINIA
and
STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN

TOTAL CIP PLAN		FY2022	FY2023	FY2024	FY2025	FY2026	PROJECTS NOT SCHEDULED/NOT FUNDED
GENERAL FUND	$ 168,019,291	$ 7,668,292	$ 13,522,274	$ 4,301,050	$ 1,686,050	$ 34,283,815	$ 106,557,810
STAUNTON CITY SCHOOLS	$ 34,625,000	$ 3,575,000	$ 4,350,000	$ 400,000	$ 650,000	$ 650,000	$ 25,000,000
WATER FUND	$ 52,298,000	$ 8,598,000	$ 6,165,000	$ 8,900,000	$ 400,000	$ 400,000	$ 27,835,000
SEWER FUND	$ 13,813,500	$ 494,500	$ 5,450,000	$ 450,000	$ 400,000	$ 2,000,000	$ 5,019,000
STORMWATER FUND	$ 8,571,200	$ 40,000	$ 950,000	$ 1,200,000	$ 1,400,000	$ 1,000,000	$ 3,981,200
PARKING FUND	$ 1,688,000	$ 250,000	$ 288,000	$ 250,000	$ 300,000	$ 600,000	$ -
TOTAL CIP PLAN	$ 279,014,991	$ 20,625,792	$ 30,725,274	$ 15,501,050	$ 4,836,050	$ 38,933,815	$ 168,393,010

5 YEAR PLAN= $ 110,621,981

OVERVIEW

The City of Staunton's Capital Improvement Plan (CIP) is a comprehensive five-year plan that identifies the City's capital and infrastructure needs for all City operations to include the General Fund, Education Fund, and all proprietary funds that include the Water Fund, Sewer Fund, Environmental Fund, Parking Fund, and Stormwater Fund. The plan provides for the planning of the acquisition of new physical assets and/or the replacement/repair of existing capital assets. The CIP provides a plan and funding for the renovation of public buildings, school buildings, street repairs/additions, water and sewer lines, recreational facilities, community development projects that promote the economic growth and vitality of the City, and the construction of major new facilities. The adoption of the Capital Improvement Plan by City Council indicates Council's support and commitment for the projects and commitment towards the anticipated funding required to maintain facilities and provide new facilities for the communit□□

By definition, a capital project is primarily a project to construct/renovate major facilities such as school buildings, office buildings, park facilities, infrastructure needs -water, sewer and other utilities- roads, bridges, major equipment, etc. Capital projects have a useful life to the citizens of at least ten years and are projects that usually require multiple years to complete. These projects, once completed, provide for a quality of life in the City and benefit all citizens in the community.

CAPITAL IMPROVEMENT PLAN REVENUE SOURCES:

Cash transferred from the General Fund Budget from the Adopted Operating Budget

General Fund Unassigned Balance

General Obligation Bonds

State and Federal Grants/Cost Share Agreements

Fund Balance/Reserve Policy, Adopted May 26, 2011

Funds in excess of the Safety Net Reserve, the General Contingency amount, and carry forward appropriations unexpended at fiscal year end, shall be given first consideration for appropriation in the City's Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget.

Any funds in the Education Fund in excess of the annual expenditures for any year ending June 30 shall be given first consideration for appropriation to the Education Fund Capital Improvement Fund. Such appropriation shall be in the form of a budget amendment to the subsequent year's budget or approved through the annual budget adoption procedures.

City Council Policy #5, Adopted October 12, 1989

Any budget savings in debt obligation/lease payments shall be transferred to the Capital Improvement Fund for future capital projects and equipment.

CAPITAL IMPROVEMENT PLAN BUDGET POLICY

The City will consider all capital improvements in accordance with the Adopted Capital Improvement Plan.

The City will develop a five-year plan for capital improvements and review and update the plan annually.

The City will determine the least costly and most flexible financing method for all projects requiring debt financing.

The City will coordinate the development of the capital improvement plan budget with the development of the operating budget.

The City will maintain all its assets at a level adequate to protect the City's capital investment in order to minimize future maintenance and replacement costs.

The City will schedule its major equipment acquisitions and/or replacement of major equipment as part of the capital investment plan process.

The City will identify projects and estimated costs and a potential funding source for each project as part of the capital investment plan process.

The City will identify capital projects that require annual budget funds to maintain the capital asset requiring personnel and operational costs, and any debt payments for bond financing.

FINANCIAL MANAGEMENT POLICY

City of Staunton, Virginia

Capital Improvement Plan Policy

Adopted: January 25, 2018

The Capital Improvement Plan—the CIP—is the City's five-year plan for projecting the capital needs of the City. It provides for maintenance and funding of present and future buildings, facilities, major equipment, and infrastructure for the City. The CIP also serves as a planning and programming guide for long-term financial planning, and a plan to promote (i) public and private development for the future community growth, and (ii) effective service delivery to citizens of the City.

The overall strategy of the CIP is to plan for land acquisition, construction and maintenance of public facilities necessary for the safe and efficient provision of public services in accordance with the policies and objectives adopted in the City's Comprehensive Plan. A critical element of a balanced CIP is the provision of funds to both preserve or enhance existing facilities and provide new assets to respond to changing service needs and community growth. The plan is reviewed and revised annually based on priorities, current circumstances, and economic opportunities.

The adoption of the CIP is not a formal financial commitment to any particular project. The CIP serves as a financial planning tool to provide estimated costs for projects, and a schedule for anticipated capital projects and capital financing. The CIP is a key element in planning and controlling the City's future debt service requirements. The CIP includes some projects where needs have been defined, but specific financial resources have not been identified to advance the project to a scheduled completion year.

THE LEGAL BASIS FOR THE CIP

The CIP is prepared pursuant to Virginia Code § 15.2-2239, which provides, in relevant part:

A local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program based on the comprehensive plan of the locality for a period not to exceed the ensuing five years. The commission shall submit the program annually to the governing body, or to the chief administrative officer or other official charged with preparation of the budget for the locality, at such time as it or he shall direct. The capital improvement program shall include the commission's recommendations, and estimates of cost of the facilities and life cycle costs, including any road improvement and any transportation improvement the locality chooses to include in its capital improvement plan and as provided for in the comprehensive plan, and the means of financing them, to be undertaken in the ensuing fiscal year and in a period not to exceed the next four years, as the basis of the capital budget for the locality. In the preparation of its capital budget recommendations, the commission shall consult with the chief administrative officer or other executive head of the government of the locality, the heads of departments and interested citizens and organizations and shall hold such public hearings as it deems necessary.

ANNUAL CAPITAL BUDGET

The Capital Budget appropriates funds for specific facilities, major equipment, infrastructure, and improvements approved in the CIP by City Council through the annual budget process or a budget amendment for all governmental and proprietary funds. The first year included in the CIP reflects the approved annual capital budget funding level. Financial resources for projects in subsequent years in the plan are included for planning purposes only for scheduling and financial planning.

The City funds a portion of the CIP with current revenues in the annual Operating Budget. The long-term goal is to dedicate a minimum of 2.5% of the total current General Fund revenues less General Fund Transfers to Other Funds to finance General Fund capital projects. Other available financial resources include Undesignated Fund Balance, General Obligation Bonds, state and federal grants, and private development contributions, which are appropriated through a budget amendment upon approval of a project.

Proprietary Fund revenues are used to finance Proprietary Fund capital improvement projects. General Fund transfers may be used to finance Proprietary Fund capital projects.

The General Fund Capital Budget is appropriated in the City's multi-year CIP Fund. A financial analysis of the fund shall be conducted quarterly to analyze the status of the funding sources, and to review the project-to-date expenditures. Any project balances shall be re-programmed for other capital projects through a budget amendment process.

THE CIP REVIEW TEAM

A CIP Review Team (CIP Team) is responsible for reviewing capital project requests and providing recommendations annually to the City Manager and Planning Commission. This team is comprised of staff from the Office of the City Manager, the Department of Finance, the Department of Community Development, the Department of Public Works, the Department of Information Technology, the Police Department, the Fire-Rescue Department, the Parks and Recreation Department, and School Board staff from the office of the Director of Operations and the Technology Department. The Chief Financial Officer is responsible for the coordination of the CIP process, including the annual review, presentation to the Planning Commission, and the final adoption of the CIP by City Council.

THE CIP PROCESS

The overall goal of the CIP process is to develop CIP recommendations that:

1. preserve the City's past by investing in the upgrade of assets and infrastructure;

2. protect the present with improvements to City facilities, based on an analysis of costs of repair versus costs of replacement;

3. plan for future facilities and infrastructure that considers the annual cost for new service demands as a result of community growth or facilities and services that provide new or improved quality of life for all citizens; and

4. allow for flexibility to take advantage of economic opportunities that provide for public or private capital investment.

The CIP Team meets in October each year to update existing projects, remove projects, and add new projects. Capital projects are forwarded to the CIP Team by departments responsible for their implementation. In proposing a five-year capital plan, the CIP Team considers the feasibility of all proposed capital projects by evaluating their necessity, priority, location, cost, method of financing, availability of federal and state aid, and the necessary investment in the City's infrastructure. The CIP results from an annual review and a systematic process that advances subsequent years' items each fiscal year.

In December, the CIP is presented to the Planning Commission for review and discussion. A public hearing is held at a subsequent Planning Commission meeting in January to receive public comment. After the public hearing, the Planning Commission makes a recommendation concerning the CIP to City Council.

In January, the CIP, with the Planning Commission's recommendation, is presented to City Council, for additional review and discussion, and eventual consideration by Council.

CRITERIA FOR EVALUATING CAPITAL PROJECTS

The CIP Team uses the evaluation criteria stated below as a guide and assessment tool to determine the immediate, near-term, or long-term timing for scheduling capital projects:

1. The CIP shall execute the goals and objectives of the Comprehensive Plan adopted by City Council.

2. The development of the CIP shall be guided by the principles of lifecycle planning to ensure that long-term maintenance, renewal and replacement requirements are adequately addressed to protect the City's investment and maximize the useful life of facilities.

3. The CIP shall include major equipment and facilities, defined as, all fixed installations constructed and/or maintained with public funds, including buildings and structures, utilities and related improvements that have a useful life greater than 10 years.

4. The CIP shall include the fiscal impact of each project to include the total cost of the project and the annual maintenance and operating costs.

5. The CIP shall support the City's efforts to promote economic vitality and a high quality of life.

6. The CIP shall support the City's efforts to encourage the development of affordable and effective multi-use public facilities, as feasible.

7. The CIP shall be developed to provide facilities that are cost-effective, consistent with appropriate best practice standards, community standards, feasibility, and expectations of useful life.

8. The City shall endeavor to execute the projects as approved and scheduled in the CIP. Value engineering principles shall continue to be applied to appropriate capital projects. Changes in project scope, cost and scheduling shall be subject to close scrutiny.

CRITERIA FOR SCHEDULING CAPITAL PROJECTS

The following criteria shall be considered for purposes of scheduling projects in the CIP:

1. Project Urgency
   a. Is the project required due to state or federal mandates?
   b. Will the project improve unsatisfactory environmental, health and safety conditions?
   c. What are the implications if the project is not built?
   d. Does the project accommodate increases in demand for service?

2. Project Readiness
   a. Are project-related research and planning completed?
   b. Are the appropriate departments prepared to execute the project?

3. Project Phasing
   a. Can the project be phased over multiple fiscal years?
   b. Are funds readily available to finance the project?
   c. Does the project have a net impact on the operating budget?
   d. Does the project preserve previous capital investments or restore a capital facility to adequate operating condition?

4. Planning Questions
   a. Is the project consistent with the Comprehensive Plan?
   b. Can projects of similar use or purpose be co-located at one location?
   c. Does the project increase the efficiency of the service delivery?
   d. What are the number and types of citizens likely to benefit from the project?

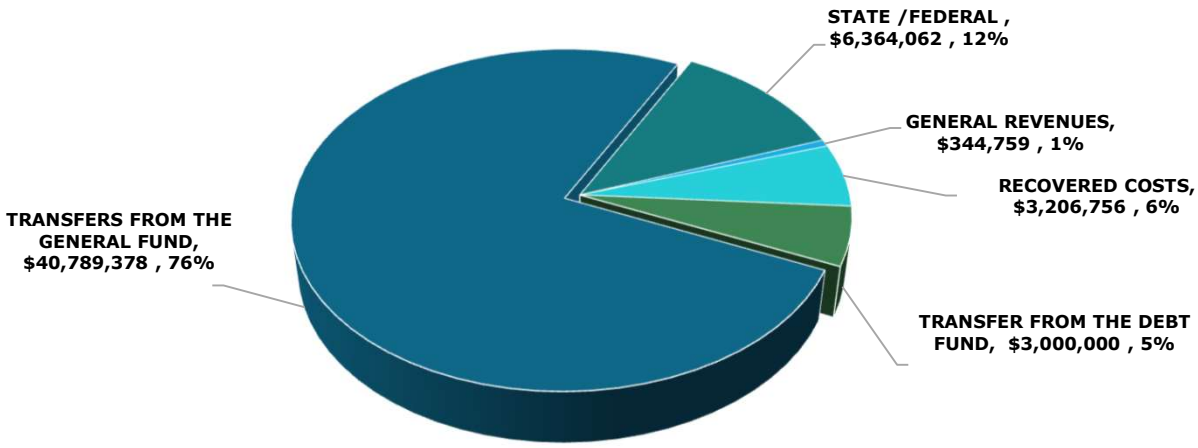
CAPITAL IMPROVEMENT PLAN SCHEDULE

October 1, 2021 @ 10:00 AM	CIP Committee meeting, Planning Conference Room
October - December 8, 2021	Staff review and development of the proposed Capital Improvement Plan. All existing projects to be analyzed, estimated costs updated, and new proposed projects prioritized based on City needs or anticipated changes in the City's needs based on population changes, economic changes, infrastructure projects, etc.
December 13, 2021	Presentation and discussion of the DRAFT School Capital Improvement Plan-School Board work session.
December 16, 2021	Presentation and introduction of the DRAFT Capital Improvement Plan to the City Planning Commission.
January 10, 2022	Adoption of the School Capital Improvement Plan by the School Board.
January 13, 2022	Presentation of the DRAFT Capital Improvement Plan to City Council and discussion with Council of any project, funding proposal, priority of any project, changes to the plan.
January 20, 2022	Public hearing and consideration and adoption of the CIP by the Planning Commission.
January 27, 2022	Discussion and continued review with City Council of any project, funding proposal, priority of any project, changes to the plan.
February 10, 2022	Adoption of the Capital Improvement Plan by City Council.

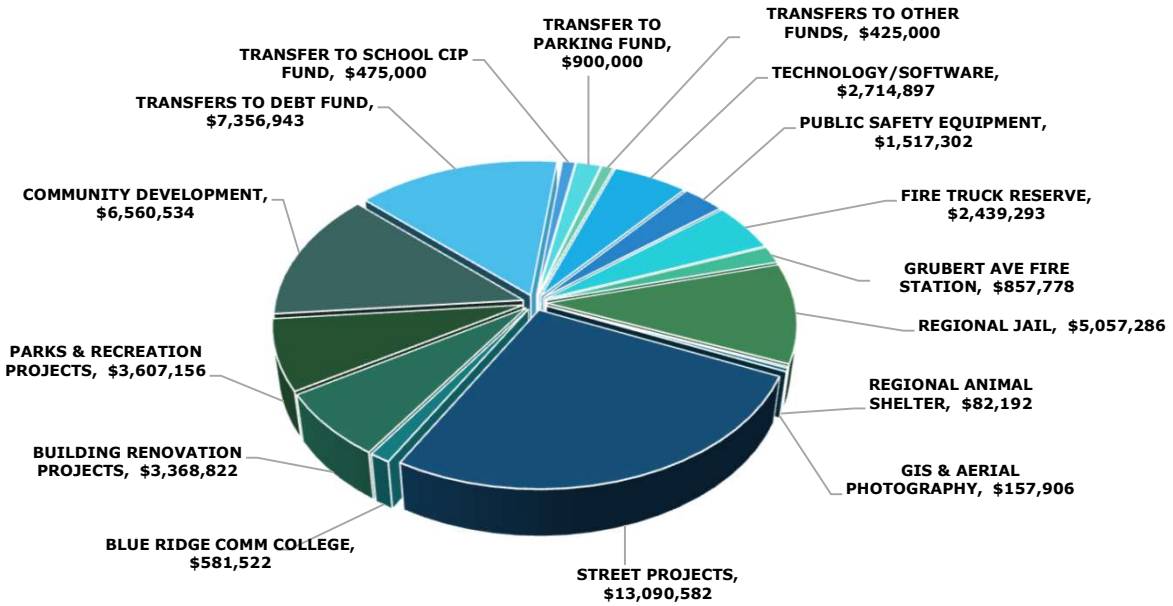
CIP COMMITTEE

Phil Trayer	Chief Financial Officer
Brad Wegner	School Budget Manager
Lyle Hartt	City Engineer
Jeff Johnston	Director of Public Works
Chris Tuttle	Director of Parks & Recreation
Rodney Rhodes	Senior Planner
Jim Williams	Police Chief
Scott Garber	Fire & Rescue Chief
Kurt Plowman	Chief Technology Officer
William Vaughn	Director of Economic Development and Community Development
Leslie Beauregard	Assistant City Manager
Earl McCray	Staunton City Schools-Director of Operations
Tom Lundquist	Staunton City Schools-Director of Technology

CITY OF STAUNTON GENERAL FUND CIP ACTUAL REVENUES FY2004 - FY2022 $53,704,955



CITY OF STAUNTON GENERAL FUND CIP ACTUAL EXPENDITURES FY2004 - FY2022 $49,192,212



CITY OF STAUNTON

GENERAL FUND CIP REVENUES - FINANCIAL UPDATE (OCTOBER 31,2021)

FY 2004 - FY2022

	BUDGET	REVENUES TO DATE	BALANCE
CIP GENERAL REVENUE			
INTEREST INCOME	$ 5,314	$ 339,126	$ (333,812)
MISCELLANEOUS REVENUE	4,950	5,633	(683)
RECOVERED COSTS-OPERATIONS	397,148	506,160	(109,012)
APPROPRIATION OF PRIOR YEAR FUND BALANCE	2,268,470	-	2,268,470
TRANSFER FROM DEBT SERVICE FUND	3,000,000	3,000,000	-
TRANSFER FROM THE GENERAL FUND	40,789,378	40,789,378	-
TOTAL GENERAL GOVERNMENT REVENUES	$ 46,465,260	$ 44,640,297	$ 1,824,963
CIP CAPITAL GRANTS AND CONTRIBUTIONS			
RECOVERED COSTS- HEALTH DEPARTMENT BUILDING	$ 24,530	$ 17,840	$ 6,690
TOTAL CIP CAPITAL GRANTS	$ 24,530	$ 17,840	$ 6,690
PUBLIC WORKS- CAPITAL/NON-CAPITAL GRANTS			
COMMONWEALTH OF VIRGINIA-TRANSPORTATION	$ 2,741,946	$ 2,682,756	$ 59,190
VABF GRANT	$ 431,200	$ -	$ 431,200
RECOVERED COSTS-MONTGOMERY AVENUE	11,333	11,333	0
RECOVERED COSTS- SEARS HILL BRIDGE	150,168	150,168	0
COMM OF VA- PRIMARY EXTENSION PAVING	1,549,475	1,549,484	(9)
COMMONWEALTH OF VIRGINIA- MISCELLANEOUS AID	100,237	97,299	2,938
RECOVERED COSTS- COCHRAN PARKWAY	1,883,747	1,860,887	22,860
FEDERAL GOV'T- MISCELLANEOUS	105,931	105,931	(0)
FEDERAL - SAFE ROUTES TO SCHOOL GRANTS	2,139,299	1,561,840	577,459
STATE/ FEDERAL GOV'T -CENTRAL AVENUE	256,478	232,756	23,722
TOTAL PUBLIC WORKS CAPITAL/NON-CAPITAL GRANTS	$ 9,369,814	$ 8,252,454	$ 1,117,360
PARKS & RECREATION NON-CAPITAL GRANTS			
STATE AID-VDOT FUNDS	$ 25,000	$ 24,219	$ 781
STATE AID-MISCELLANEOUS SLAF LAKE TAMS	210,978	210,978	0
TOTAL PARKS & RECREATION GRANTS	$ 235,978	$ 235,197	$ 781
COMMUNITY DEVELOPMENT CAPITAL GRANTS			
COMM OF VA FRONTIER CENTER	$ 100,000	$ 100,000	$ -
COMM OF VA- RR SMITH CENTER FUNDS	459,167	459,167	-
TOTAL COMMUNITY DEVELOPMENT GRANTS	$ 559,167	$ 559,167	$ -
TOTAL CIP FUND REVENUES	**$ 56,654,749**	**$ 53,704,955**	**$ 2,949,794**
	\		
TRANSFERS FROM THE GENERAL FUND			
FISCAL YEAR 2004	$ 545,747		
FISCAL YEAR 2005	$ 1,387,431		
FISCAL YEAR 2006	$ 2,935,405		
FISCAL YEAR 2007	$ 3,047,527		
FISCAL YEAR 2008	$ 841,518		
FISCAL YEAR 2009	$ 3,033,591		
FISCAL YEAR 2010	$ 2,736,358		
FISCAL YEAR 2011	$ 3,513,820		
FISCAL YEAR 2012	$ 2,210,000		
FISCAL YEAR 2013	$ 2,452,004		
FISCAL YEAR 2014	$ 3,052,170		
FISCAL YEAR 2015	$ 2,557,305		
FISCAL YEAR 2016	$ 1,873,392		
FISCAL YEAR 2017	$ 1,641,050		
FISCAL YEAR 2018	$ 791,050		
FISCAL YEAR 2019	$ 3,391,050		
FISCAL YEAR 2020	$ 1,785,643		
FISCAL YEAR 2021	$ 2,515,000		
FISCAL YEAR 2022	$ -		
TOTAL TRANSFERS FROM THE GENERAL FUND	$ 40,789,378		

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- October 31, 2021
FY 2004 - FY2022

	BUDGET	EXPENDITURES	BALANCE
GENERAL GOVERNMENT ADMINISTRATION			
FINANCIAL SOFTWARE	$ 1,332,482	$ 1,273,429	$ 59,054
INFORMATION TECHNOLOGY EQUIPMENT	265,210	252,877	12,333
FIBER LOOP PROJECT	1,188,591	1,188,591	0
TOTAL GENERAL GOVERNMENT ADMINISTRATION	$ 2,786,283	$ 2,714,897	$ 71,386
PUBLIC SAFETY EQUIPMENT/PROJECTS			
E911 TELEPHONE EQUIPMENT	$ 502,166	$ 256,926	$ 245,240
E911 CALL HANDLING EQUIPMENT	102,262	97,299	4,963
E911 RECORDING EQUIPMENT	150,011	150,011	-
TELEPHONE REPLACEMENT	1,000,000	524,619	475,381
FIRE STATION -GRUBERT AVENUE	857,778	857,778	0
FIRE TRUCK RESERVE	1,704,384	2,439,293	(734,909)
RADIO NARROWBAND PROJECT	500,000	488,447	11,553
REGIONAL JAIL RESERVE	5,576,286	5,057,286	519,000
REGIONAL ANIMAL SHELTER	125,000	82,192	42,808
TOTAL PUBLIC SAFETY PROJECTS	$ 10,517,887	$ 9,953,851	$ 564,036
ENGINEERING PROJECTS			
ENGINEERING AERIAL PHOTOGRAPHY	$ 141,440	$ 141,440	$ -
GIS SYSTEM	16,466	16,466	-
TOTAL ENGINEERING PROJECTS	$ 157,906	$ 157,906	$ -
STREET PROJECTS			
STREET IMPROVEMENT PROJECTS	$ 1,719,559	$ 1,634,010	$ 85,549
URBAN STREET CONSTRUCTION 2% MATCH RESERVE ACCOUNT	307,185	1,057	306,128
URBAN STREET CONSTR 2% MATCH-CHURCHVILLE AVE	479,293	464,338	14,955
KALORAMA ST PROJECT	109,193	109,193	-
BOWLING STREET BRIDGE	335,592	335,592	-
HAILE STREET BRIDGE	322,955	322,955	-
MONTGOMERY AVENUE ROAD EXTENSION PROJECT	813,729	813,729	-
SEARS HILL BRIDGE COMMUNITY FOUNDATION ACCOUNT	170,875	170,875	-
SAFE ROUTES TO SCHOOL - SHELBURNE/ WARE SCHOOL	100,361	100,361	-
SAFE ROUTES TO SCHOOL- MCSWAIN SCHOOL	353,440	353,440	-
STATLER /RICHMOND RD -VDOT PROJECT GRANT-CITY MATCH	50,000	-	50,000
RICHMOND RD /GREENVILLE-VDOT PROJECT GRANT-CITY MATCH	35,000	-	35,000
CENTRAL AVENUE STREETSCAPE-FEDERAL PROJECT	2,647,015	2,208,246	438,769
CENTRAL AVENUE STREETSCAPE-CHESAPEAKE BAY GRANT	75,000	75,000	-
NEW SIDEWALKS	700,000	-	700,000
STATE ROUTE 1426 VDOT REVENUE SHARING PROJECT	2,110,000	1,789,303	320,697
BESSIE WELLER SAFE ROUTE TO SCHOOL GRANT	659,838	19,652	640,186
RICHMOND RD/COCHRAN PARKWAY	2,883,747	2,860,887	22,860
BRICK SIDEWALK PROJECTS	85,167	85,162	4
VDOT PRIMARY EXTENSION PAVING	1,549,475	1,549,475	-

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- October 31, 2021
FY 2004 - FY2022

	BUDGET	EXPENDITURES	BALANCE
MARTIN LUTHER KING JR MEMORIAL SIGN	41,450	40,940	510
PUBLIC WORKS EQUIPMENT RESERVE	300,000	156,366	143,634
RT 11 / COMMERCE ROAD INTERSECTION	50,000	-	50,000
ADAPTIVE TRAFFIC CONTROL	150,000	-	150,000
TOTAL STREET PROJECTS	$ 16,048,873	$ 13,090,582	$ 2,958,291
EDUCATION			
BLUE RIDGE COMMUNITY COLLEGE	$ 550,736	$ 581,522	$ (30,786)
STAUNTON HIGH SCHOOL PROJECT	400,000	-	400,000
TOTAL EDUCATION	$ 950,736	$ 581,522	$ 369,214
BUILDING MAINTENANCE PROJECTS			
CITY HALL ROOF REPLACEMENT	$ 165,306	$ 85,306	$ 80,000
ART CENTER WALL REPAIR	310,481	196,481	114,001
CITY HALL FLOOR REPAIR	66,140	36,140	30,000
ENERGY SAVINGS PROJECT	1,480,181	1,480,181	-
MHP MOLD REMEDIATION	69,200	69,199	1
BUILDING MECHANICAL SYSTEMS	541,981	242,361	299,620
HEALTH DEPARTMENT BUILDING RENOVATIONS	169,841	169,840	1
BOOKER T BUILDING	266,818	262,603	4,215
LIBRARY FACILITY STUDY	40,000	40,000	-
FIRE STATION ROOF REPLACEMENT	845,000	207,715	637,285
PUBLIC SAFETY BUILDING/SCHOOL STORAGE BUILDING	40,000	39,339	661
COCHRAN JUDICIAL CENTER	606,682	256,682	350,000
PUBLIC WORKS BUILDING MAINTENANCE RESERVE	500,000	282,975	217,025
TOTAL PUBLIC WORKS BUILDING PROJECTS	$ 5,101,630	$ 3,368,822	$ 1,732,808
PARKS, RECREATION, CULTURAL			
FOOTBALL STADIUM IMPROVEMENTS	$ 60,578	$ 60,578	$ -
MHP SOCCER FIELDS	166,272	165,878	394
SKATEBOARD PARK	84,275	84,275	-
BOOKER T PLAYGROUND EQUIPMENT	20,209	20,209	-
GHP PLAYGROUND EQUIPMENT	93,402	93,402	-
MHP POOL BATHHOUSE REPAIRS	37,763	37,763	-
GHP QUARTERBACK CLUB RESTROOMS	70,000	70,000	-
MHP PLAYGROUND EQUIPMENT	90,000	90,000	-
GOLF COURSE IRRIGATION PROJECT	635,491	635,490	1
MONTGOMERY HALL PARK FIELD IMPROVEMENT	15,000	15,000	-
LANDSCAPE PLAN	153,069	153,069	-
GYPSY HILL PARK BANDSTAND REPAIRS	30,000	30,000	-
FIELDHOUSE PROJECT-FOOTBALL STADIUM	32,606	32,606	-
GHP POOL RENOVATIONS	500,000	492,565	7,435
EQUIPMENT	198,200	198,200	-
LAKE TAMS PROJECT	382,637	382,637	0
LAKE TAMS PROJECT - SLAF	210,978	210,978	0

CITY OF STAUNTON
GENERAL FUND CIP PROJECTS - FINANCIAL UPDATE- October 31, 2021
FY 2004 - FY2022

	BUDGET	EXPENDITURES	BALANCE
GHP DUCK POND	76,106	76,106	(0)
MHP BATHROOM/ POOL	275,000	274,317	683
MOXIE STADIUM LIGHTING	52,055	52,055	-
STATLER BROTHERS TRIBUTE	29,030	29,030	-
GHP FENCE	111,115	71,115	40,000
GREENWAYS PROJECT	500,000	-	500,000
FOOTBALL STADIUM ADA IMPROVEMENTS	100,000	87,682	12,318
GHP RESTROOM REPLACEMENT	350,000	-	350,000
GHP TOT PLAYGROUND	75,000	40,000	35,000
TOTAL PARKS, RECREATION, CULTURAL	$ 4,348,786	$ 3,402,955	$ 945,832
LIBRARY			
LIBRARY AUTOMATION SYSTEM	$ 204,201	$ 204,201	$ -
COMMUNITY DEVELOPMENT PROJECTS			
RR SMITH CENTER PROJECT	$ 609,167	609,167	$ (0)
PERFORMING ARTS CENTER	100,000	100,000	-
WOODROW WILSON PRESIDENTIAL LIBRARY	100,000	100,000	-
SHENANARTS	8,333	8,333	-
COUNTY COURTS PROJECT	177,452	99,060	78,392
CORRIDOR OVERLAY INCENTIVES	25,000	1,350	23,650
BIKE & PEDESTRIAN PATH	250,000	-	250,000
ECONOMIC DEVELOPMENT RESERVE	1,243,811	1,243,811	(0)
WESTERN STATE HOSPITAL DEVELOPMENT	595,434	595,434	-
STAUNTON CROSSING DEVELOPMENT	3,806,200	3,452,493	353,707
ENTERPRISE ZONE PROGRAM	55,000	21,823	33,177
ENTERPRISE ZONE PROGRAM- CADENCE	175,000	141,011	33,989
ENTERPRISE ZONE PROGRAM- CARDED GRAPHICS	130,521	100,000	30,521
FRONTIER CULTURE GRANT PROJECT	100,000	88,051	11,949
PLANNING & INSPECTION PROJECT	150,000	-	150,000
TOTAL COMMUNITY DEVELOPMENT	$ 7,525,918	$ 6,560,534	$ 965,385
TRANSFERS TO OTHER FUNDS			
TRANSFER TO THE GENERAL FUND -HOTEL DEBT	$ 600,000	$ 600,000	$ -
TRANSFER TO THE TROLLEY FUND -TROLLEY PURCHASE	25,000	25,000	-
TRANSFER TO DEBT SERVICE SINKING FUND	6,756,943	6,756,943	-
TRANSFER TO THE PARKING FUND	900,000	900,000	-
TRANSFER TO BOND CONSTRUCTION	400,000	400,000	-
TRANSFER TO SCHOOL CIP FUND	475,000	475,000	-
TOTAL TRANSERS TO OTHER FUNDS	$ 9,156,943	$ 9,156,943	$ -
CIP PROJECTS RESERVE -UNDESIGNATED PROJECTS	$ 295,419	-	$ 295,419
TOTAL GENERAL FUND CIP EXPENDITURES	**$ 57,094,584**	**$ 49,192,212**	**$ 7,902,371**

GUIDING THE PRIORITIES & FOCUS OF CITY COUNCIL & STAFF

The **Staunton Plan was** developed by City Council during their retreat on August 10-11, 2021. The Staunton plan includes a **vision** and **values** to guide *how* the City does the work, and five focus areas, called **strategic areas**, that guide what work should be prioritized. There are also **actions** identified within the strategic areas.

Strategic Areas	Actions
A. Infrastructure	1. Use of ARPA funds and Other State/Federal Assistance
	2. Stormwater Management
B. Economic Development	1. Review Corridor Overlay
	2. Economic Development Incentive Philosophy and Program
	2. Participate in Regional Transit Initiatives
C. Responsive, Efficient Government	1. Staff Training and Development
	2. Employees Reflecting the Community they Serve
	3. Brief Council on Potential Regional Public Safety Answering Point
	4. Conduct Pre Budget Work Session early 2022 for FY2023 Budget
	5. FY2023 Budget - Separate Economic Development Direction Position from Community Development Director Position
	6. Develop and Adopt Comprehensive Rules of Procedures for City Council Meetings
	7. FY2023 Budget - Review City's Organizational Structure and Revise to Better Achieve Council's Goals
	8. Develop Dashboard for Reporting Progress of Staunton Plan Strategic Areas and Actions

D. West End	1. Small Area Plan for the West End
	2. Marketing Strategy
	3. Wayfinding Signs
	4. Include References to the West End in City Planning Documents
E. Built Environment	1. New Police Department Space Needs Analysis
	2. Fire Department Facilities and Space Needs Analysis
	3. Streetscape Plan
	4. Schools and Public Works Facilities and Space Needs
	5. Citywide Space Needs Analysis and Plan

Chapter 1 – Goals and Objectives

GOALS AND OBJECTIVES

Goals are overarching statements describing the direction that a community wants to go. Goals are general, reflect values of the community, and are visionary to lead to a desired future. Objectives are statements describing how those goals should be reached. Objectives should be measurable and achievable.

Open Space/Environment

Goal: Practice good stewardship of the environmental resources within and surrounding the City by protecting environmentally sensitive areas, preserving open space and natural habitat (including dark skies), minimizing pollution of all kinds, and encouraging sustainability and conservation practices.

Objectives:

- Promote only appropriate uses for open space, floodplains, environmentally sensitive areas, and agricultural-forestal districts.
- Support efforts to preserve Betsy Bell and Mary Gray Mountains by enhancing the use of public areas and exploring the possibility of conservation easements.
- Support development of greenways in and those that connect to the City.
- Encourage the implementation of Mitigation Strategies for the City included in the Central Shenandoah Valley Hazard Mitigation Plan.
- Take a watershed approach to protect water resources, through efforts such as reducing pollution and litter, encouraging stream buffers and restoration of riparian areas, increasing tree canopy, preserving open space, and educating the public.
- Continue implementation of stormwater best management practices.
- Promote energy conservation practices and the potential use of alternative energy sources.

Community Character

Goal: Preserve and capitalize on the rich historical and architectural character of the City by enhancing its physical attractiveness and implementing architecturally appropriate design standards.

Objectives:

- Enhance the physical attractiveness of the City through signage, landscaping and tree plantings, controlling litter, and reducing light pollution through "Dark Sky" techniques such as top and side shields on outdoor lighting.
- Educate citizens, especially property owners, on landscaping, beautification of neighborhoods, proper stormwater management, and the importance of maintaining long-term historic standards.
- Continue support for and cooperative efforts with the Historic Staunton Foundation.
- Support the City's continued compliance with the historic preservation and the historic district overlay ordinances.
- Explore areas in the City for potential designation as historic districts and continue to identify properties of historical or architectural significance, especially pre- and post- WWII neighborhoods.
- Support preservation efforts of Staunton's historic African American communities and identify properties of historical or architectural significance.
- Encourage commercial and retail structures that adjoin residential neighborhoods to utilize consistent or complimentary facades and site features to the surrounding neighborhoods when they are developed, redeveloped, or renovated.

Goal: Minimize degradation of scenic and natural resources.

Objectives:

- Use community friendly lighting policies to minimize light pollution and foster comfortable and safe nighttime environments; use smart outdoor lighting in public installations and educate citizens on appropriate lighting choices.

Planning

Goal: Encourage appropriate new development that is well-planned, compatible, incorporates mixed uses when appropriate, and contributes to the resource base of the City.

Objectives:

- Coordinate planning on corridors to promote quality of life and architectural character.
- Educate the public, development community, local officials and staff on the advantages of smart/good development.
- Encourage "living where you work" through at-home businesses in residential areas and small business owners living in commercial and transitional mixed use zones, especially downtown buildings where businesses are at street level and upper floors are residences.
- Continue funding to complete the adopted Streetscape Plan in the Downtown Business District. Expand the Streetscape planning to include entry corridors immediately adjacent to and leading into the Downtown historic districts.
- Review zoning for the Downtown Business District and the adjoining historic districts for compatibility with the architectural character of the area.
- Review building height allowable under current zoning.
- Document the existing and historical architectural character of the Central Avenue area, adjoining historic districts, and neighborhoods.
- Revise zoning as needed to ensure new construction will relate to and be compatible with the historic architectural building and landscape character, including size, scale, and pattern of development.
- Review and update historic overlay zoning for the historic districts to ensure compatibility with the intent of the adopted design guidelines.
- Review and update Certificate of Appropriateness (COA) procedures and process. Consider consent agenda for minor changes and proposed changes clearly documented and following the adopted guidelines.

Goal: Encourage a demographically diverse and growing population.

Objectives:

- Recruit a mix of young professionals, families, and recent retirees to Staunton.
- Develop incentives for young adults to return to the City after completing college or after starting a family.
- Capitalize on the financial resources and life experiences that new retirees bring to the City.
- Ensure adequate facilities and programs are available to support the City's older citizens and empower them to remain active in the community.

Goal: Actively encourage public and stakeholder participation and input for land use and development decisions.

Objectives:

- Encourage civic, service, and faith-based organizations, as well as neighborhood and community associations and the development community to play key roles in neighborhood revitalization through their participation in neighborhood "visioning" exercises.

Neighborhoods and Housing

Goal: Create walkable neighborhoods with the emphasis on pedestrian access and safety.

Objectives:

- Make rehabilitation and development of a quality pedestrian network including a maintenance and enhancement program for existing sidewalks a key priority for capital project funding and implementation.
- Require appropriately landscaped and sized sidewalks within all new developments and major redevelopments. Retrofit existing neighborhoods with appropriately landscaped and sized sidewalks as funding becomes available.
- Maximize the safety of students utilizing the school "walk zones" and by enabling and encouraging walking to school through such programs as "Safe Routes to School".

- Complete the pedestrian corridor on Churchville Avenue to connect downtown to Gypsy Hill Park.
- Pursue safety efforts to ensure that neighborhood streets along the pedestrian network are as safe as possible from high speed traffic and crime.
- Integrate new developments into surrounding neighborhoods by connecting with existing roads and discouraging cul-de-sacs and isolating neighborhoods.

Goal: Ensure that Staunton's housing stock is an adequate mix to support the citizenry and the City's tax base.

Objectives:

- Develop a city-wide housing plan to address housing issues such as affordable housing, blighted areas, historic rehabilitation, housing for seniors and the elderly, and housing too concentrated based on income levels.
- Encourage building projects that infill existing neighborhoods.
- Encourage residential development of upper floors of commercial buildings in downtown.
- Promote mixed use development of housing, shops, businesses, and parks.

Rehabilitation and Re-use

Goal: Promote rehabilitation and conservation throughout the City by reuse of existing infrastructure and buildings, revitalization of blighted and vacant properties, and redevelopment in older, high density areas with existing utilities and infrastructure.

Objectives:

- Provide tools and incentives for private rehabilitation of older structures throughout the City such as grants, low-interest loans, revolving loan funds, tax abatement, and technical assistance.
- Emphasize proactive property and structural maintenance and environmental hazard abatement through public education and volunteer support through community and faith-based organizations.
- Review the Rehab Abatement Program to see if there are any helpful revisions that could benefit homeowners.

- Continue applying for funding from state, federal, private, and non-profit programs for neighborhood improvements.
- Revitalize blighted and vacant properties by creating an inventory to evaluate if zoning changes are needed, create a partnership with public safety officials to address crime, require absent landlords to maintain deteriorating properties, and encourage the City Treasurer to auction tax delinquent and abandoned properties.
- Improve flexibility in older neighborhoods and redevelopment areas by examining lot size, set back, and parking requirements.
- Encourage continued redevelopment of commercial brownfield areas.
- Encourage compatible, in-fill development on vacant lots.

Transportation and Parking

Goal: Provide balanced design that includes use of a variety of transportation options including pedestrian, bicycle, vehicle, and public transportation within the City.

Objectives:

- Develop designs that scale roads and intersections compatible to neighborhoods.
- Evaluate the design of any new transportation project for sidewalks, safety, pedestrian and bicycle access, and the impact on existing neighborhoods.
- Develop safe, designated street crossings and ingress/egress points for pedestrians in high-density neighborhoods that adjoin primary destinations such as downtown, parks, and schools to encourage walking.
- Consider options such as traffic calming devices and traffic routing patterns to disperse traffic away from older, established neighborhoods.
- Continue to make Staunton more bike-friendly with a variety of bike infrastructure on streets as they are built, widened, or resurfaced. Link greenways and bike trails.
- Pursue safe pedestrian networks in and between all neighborhoods.

- Continue participation in a regional transit system that offers transportation options to those who cannot, or choose not, to operate motor vehicles. Expand services of the existing system when possible to provide a broader service area within the City.

Goal: Increase the emphasis on use and design for the City's current and future parking facilities.

Objectives:

- Implement resourceful parking strategies that promote calculating parking ratios based upon average use instead of capacity use. Examine ways to maximize utilization of downtown parking lots and garages.
- Maintain incentives for retrofitting hard surface commercial parking areas to landscaped areas.
- Create a safe, user-friendly, landscaped pedestrian network of walkways and crossings between public parking and commercial areas.
- Where appropriate, move parking from the front of public and commercial buildings to the side or rear.

Public Service and Government

Goal: Ensure quality and effective public services that meet the needs of citizens and the business community that is balanced with the City's economic base and resources.

Objectives:

Recreation

- Provide appropriate facilities and programs to adequately meet the recreational needs of the community.
- Continue to support and provide facilities for active and passive recreation activities that provide opportunities for social interaction.
- Work with the local YMCA and similar organizations to provide joint programs and to supplement resources.
- Continue to support the network of parks; small and large.

Public Safety

- Closely monitor personnel and equipment needs of the public safety departments (police, fire, and rescue) to ensure that an optimum level of public safety and protection is maintained for Staunton's citizens, homes, properties, and businesses.
- Continue to promote public safety education and prevention programs for police, fire, and rescue services in schools, neighborhoods, and other settings.
- Develop a volunteer "Crime Watch" or “Neighborhood Watch” program for neighborhoods, parks, public areas, and along the pedestrian network leading to and from destinations.
- Develop a "Fire Watch" program for any areas of the city that border forested and grass lands and have high potential for wildfires.
- Continue support for "closest to call" joint response agreement with Augusta County Fire Department.
- Ensure that the City is prepared in the event of a natural disaster or man- made disaster here or in neighboring regions where it could significantly affect the City or its residents.

Schools

- Support efforts to maintain a quality school system.
- Encourage the continued renovation and upgrade of existing, neighborhood- based schools.
- Encourage more utilization of schools, school grounds, and playgrounds as neighborhood focal points and gathering centers for after hours and community activities when schools are not in session.
- Continue to capitalize on the excellent schools, colleges, and universities in the region to assist with the implementation of planning objectives. Utilize student interns and classes to conduct research; and seek input from professors and students.

Library

- Continue to support regional cooperation between area libraries.
- Support continued maintenance/enhancement of the Library facility and encourage family-friendly programs and services.

Social Services

- Ensure that Staunton maintains its responsibility for the number of social service clients proportionate to its capabilities.

Utilities and Infrastructure

- Encourage extension of water and sewer utilities only where it is planned, and discourage extension of water and sewer utilities into areas where they might promote the development of identified environmentally critical areas.
- Encourage the undergrounding of utilities whenever possible in private and public development, redevelopment and relocation.
- Continue to fund and seek funding for critical stormwater control facilities and flood mitigation activities.
- Encourage the use of smart outdoor lighting when new lighting is installed and transition existing street lighting to smart lighting; follow guidelines of International Dark Sky Association (IDA) and Smart Outdoor Lighting Association (SOLA).
- Continue to require sidewalks and curb and guttering for all new developments and major renovations, but allow for flexibility in design, that maintains the edge of the street and allows for controlled stormwater management.
- Encourage green and sustainable initiatives and integrate emerging technologies that promote use of efficient and renewable energy.

Goal: Ensure that the regulatory and approval processes are clear and facilitate the type of development the City desires.

Objectives:

- Work with stakeholders (including developers, contractors, investors, real estate agents, architects, land surveyors, and bankers) to evaluate the regulatory and approval processes.
- Develop zoning regulations and design goals in a graphic / pictorial format.

Economic Development

Goal: Continue development of a vibrant, active downtown with enhanced business and residential opportunities.

Objectives:

- Continue to support the Staunton Downtown Development Association and its economic development and revitalization efforts.
- Support organizations that expand arts and cultural opportunities for Staunton's residents and visitors.
- Promote outdoor activities in the downtown area such as dining, sales by downtown businesses, festivals, and community gatherings that encourage pedestrian activity and social interaction.
- Encourage the opening of "basic service" businesses including a grocery store, laundry, and pharmacy in downtown.
- Continue to educate businesses on the benefits within enterprise zones.
- Support opportunities to attract visitors downtown who have stopped at Staunton Crossing or Frontier Center.

Goal: Aggressively pursue an economic development program that strengthens and broadens the City's economic base, with an emphasis on living wage opportunities.

Objectives:

- Support the goals of the City's Economic Development Plan, including: short- term priorities such as destination retail, tourism, white collar service businesses, and manufacturing in the industrial parks; long-term priorities such as workforce skill development, development of higher paying jobs, and small business development.

- Promote and fill the Green Hills Industry and Technology Center and the Staunton Crossing.
- Work cooperatively with Augusta County and Waynesboro to achieve joint economic development and tourism goals.
- Continue to support the Central Shenandoah Valley's Comprehensive Economic Development Strategies.
- Actively participate in the Shenandoah Valley Partnership, the Shenandoah Valley Technology Council, the Shenandoah Valley Workforce Development Board, the Central Shenandoah Planning District Commission, and similar organizations that promote the economic health and well-being of Central Shenandoah Valley residents and businesses.
- Support an agricultural processing plant in the area to give farmers a way to market and process farm products locally.
- Encourage medical and educational uses in the downtown area.
- Maintain support for a business incubator located in Staunton.

City of Staunton

Capital Improvement Plan (CIP) Funding Schedule

	FY22	FY23	FY24	FY25	FY26	TOTAL
Fire Truck Reserve	300,000	400,000	300,000	350,000	350,000	1,700,000
Middle River Regional Jail	200,000	-	500,000	-	-	700,000
Fire Department - Self Contained Breathing Apparatus	30,000	30,000	30,000	30,000	30,000	150,000
Fire Department - Cardiac Monitors	10,000	10,000	10,000	10,000	10,000	50,000
VDOT Matching Funds	100,000	100,000	100,000	100,000	100,000	500,000
Brick Sidewalks	100,000	100,000	100,000	100,000	100,000	500,000
Sidewalks	100,000	100,000	100,000	100,000	100,000	500,000
Public Works Equipment Fund	100,000	100,000	100,000	100,000	100,000	500,000
Public Works Building Fund	100,000	100,000	100,000	100,000	100,000	500,000
Blue Ridge Community College	41,050	41,050	41,050	41,050	41,050	205,250
School CIP Reserves	100,000	100,000	100,000	100,000	100,000	500,000
Street Ineligible Streets / City Parking Lots	150,000	150,000	150,000	150,000	150,000	750,000
Adaptive Traffic Control	150,000	140,000	140,000	140,000	140,000	710,000
Bike & Pedestrian Projects	125,000	125,000	125,000	125,000	125,000	625,000
Greenways Projects	100,000	100,000	100,000	100,000	100,000	500,000
City Hall HVAC Replacement	300,000					300,000
Planning & Inspection Review Software	150,000					150,000
Emergency Radio Replacement - CIP Reserves	400,000					400,000
Bessie Weller Safe Route to Schools - Bud Amendment	200,000					200,000
Bessie Weller Safe Route to Schools - VDOT Funding	283,646					283,646
Bessie Weller Safe Route to Schools -Reserve Funding	43,626					43,626
Streets - Richmond Road / Statler Intersection	934,970					934,970
Emergency Radio Replacement - Carryover Funds	1,600,000					1,600,000
Emergency Radio Replacement - ARPA Funds	2,000,000					2,000,000
Sidewalk - West Beverley / Grubert - HUD Funding	50,000					50,000
NG 911 Call Handling Equipment		160,000				160,000
School Warehouse / Middle School Expansion		2,500,000				2,500,000
Undesignated CIP		150,000				150,000
Public Safety / Judicial Projects					10,000,000	10,000,000
Middle River Regional Jail			1,980,000			1,980,000
Staunton Crossing Road Extension		8,781,224				8,781,224
City Hall Basement - Police Department HVAC		135,000				135,000
Dog Park Lights			100,000			100,000
ADA compliant pedestrian signals		200,000				200,000
Building Maintenance - Pump House @ Gypsy Hill Park			225,000			225,000
Relocation of Maintenance Shop to Nelson Street Center					250,000	250,000
Richmond Ave Road Diet					2,245,805	2,245,805
Greenville Avenue Road Diet					3,727,694	3,727,694
Richmond Road and Crossing Way					4,124,210	4,124,210
Commerce Road and Lewis Creek Greenway					4,256,403	4,256,403
Fire Station					4,500,000	4,500,000
Montgomery Hall Park Lights				140,000		140,000
Sidewalk Edgewood Road N Coalter - N Augusta					1,098,071	1,098,071
Sidewalk N Augusta to Terry Court					1,477,371	1,477,371
Sidewalk N Augusta - Terry Court to Meadowbrook					1,058,211	1,058,211
TOTAL	**$ 7,668,292**	**$ 13,522,274**	**$ 4,301,050**	**$ 1,686,050**	**$ 34,283,815**	**$ 61,461,481**

Proposed Funding Source:	FY22	FY23	FY24	FY25	FY26	TOTAL
Annual Budget	981,050	1,371,050	971,050	971,050	971,050	5,265,250
Budget Amendment	1,475,000	200,000	850,000	715,000	825,000	4,065,000
CIP Fund Reserves	43,626					43,626
GO Bonds	-	-	1,980,000		14,500,000	16,480,000
VDOT Funding	1,218,616	8,781,224	-	-	17,987,765	27,987,605
FY2022 Budget Amendment	1,900,000	3,170,000	500,000	-	-	5,570,000
HUD Funded	50,000	-	-	-	-	50,000
ARPA FUNDS	2,000,000	-	-	-	-	2,000,000

Total	7,668,292	13,522,274	4,301,050	1,686,050	34,283,815	61,461,481

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2020 - 2021 - Recap

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	ACTUAL FUNDING	COMMENT
GENERAL GOVERNMENT						
NETWORK SWITCH/TELEPHONE SYSTEM REPLACEMENT	*	BA2021	Replace Obsolete Network Switches/ Telephone Equipment and increase server redundancy	$ 1,000,000	$ 1,000,000	Funded and in process
PUBLIC WORKS						
STREETS	*	BA2021	Adaptive traffic control system for Downtown Corridor **(Comp. Plan Item 1)**	$ 150,000	$ 150,000	Reserve was funded in FY2021
PUBLIC WORKS EQUIPMENT FUND	*	BA2021	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 100,000	$ 100,000	Reserve was funded in FY2021
PUBLIC WORKS BUILDING FUND	*	BA2021	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	$ 100,000	Reserve was funded in FY2021
COURTHOUSE ROOF REPLACEMENT	* *	BA 2021	Replace the roof at the Cochran Judicial Center. Funded from **$200,000** reserves and **$150,000** from Fund Balance.	$ 350,000	$ 350,000	Reserve was funded in FY2021
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2020	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	$ 125,000	Reserve was funded in FY2021
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2020	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	$ 100,000	Reserve was funded in FY2021
TOTAL FY2021 CIP PLAN				**$ 1,925,000**	**$ 1,925,000**	

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2021- 2022

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
GENERAL GOVERNMENT						
CITY HALL HVAC REPLACEMENT	*	BA2021	Replace 60 ton RTU # 1 Main Building and 3 20 MultiStack Chillers	$ 300,000	Public Service and Government	Annual preventive maintenance
PUBLIC SAFETY						
FIRE DEPARTMENT	*	GF 2022	Fire Truck Replacement Reserve	$ 300,000	Public Service and Government	Annual preventive maintenance
MIDDLE RIVER REGIONAL JAIL	*	BA2021	Middle River Regional Jail Renovation and Construction of Support Facilities	$ 200,000	Public Service and Government	Annual maintenance
PLANNING & INSPECTION	*	BA 2021	Building Inspection and Plan Review software package. Replace the current software program to provide more capabilities for inspection services and plan review.	$ 150,000	Public Service and Government	Annual license fees
POLICE DEPARTMENT RADIOS	*	BA 2021	Replace Public Safety Radios - Equipment shall be compliant with new Augusta Cnty system and will replace equipment that has reached the end of its useful life.	$ 400,000	Public Service and Government	Annual maintenance contract fees
POLICE DEPARTMENT RADIOS	* *	FUND BALANCE / ARPA	Replace Public Safety Radios - Equipment shall be compliant with new Augusta Cnty system and will replace equipment that has reached the end of its useful life. **$1,600,000 Funding from FY2021 Carryover ; * $2,000,000 funding via ARPA Loss of Revenue calculation**	$ 3,600,000	Public Service and Government	Annual maintenance
FIRE DEPARTMENT	*	GF 2022	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government	Annual maintenance
FIRE DEPARTMENT	*	GF 2022	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government	Annual maintenance
BESSIE WELLER ELEM SCHOOL	* * *	VDOT GRANT / LOCAL MATCH	BWES Safe Routes to School Infrastructure Grant & Match. Project includes sidewalk improvements at multiple intersections along pedestrian route to school, including new asphalt trail to connect Paul and Ames Streets, and new lighting along existing trail to school. VDOT grant ($283,646) with local match ($243,626). (UPC 109024 Comp. Plan)	$ 527,272	Transportation and Parking	Annual maintenance
PUBLIC WORKS						
STREETS - CITY MATCHING FUNDS	*	GF 2022	VDOT Construction Projects -City Match Funds	$ 100,000	Transportation and Parking	Annual Maintenance
STREETS	*	GF 2022	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking	Annual maintenance
STREETS	*	GF 2022	Adaptive traffic control system for Churchville Corridor - Augusta to Springhill Road	$ 150,000	Transportation and Parking	Annual maintenance
STREETS - RICHMOND ROAD /STATLER BOULEVARD INTERSECTION/ TURNING LANE IMPROVEMENTS	*	VDOT GRANT	Richmond Road/Statler Boulevard - Traffic signal modifications/ upgrades to improve traffic congestion and flow. Intersection approaches capacity at peak hours. VDOT Six Year Improvement Program,100% funding from VDOT (UPC 111047 Comp. Plan)	$ 934,970	Transportation and Parking	Annual maintenance
BRICK SIDEWALKS	*	GF 2022	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick	$ 100,000	Transportation and Parking	Annual maintenance

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2021- 2022

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
NEW SIDEWALKS	*	GF 2022	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking	Annual Maintenance
PUBLIC WORKS EQUIPMENT FUND	*	GF 2022	Annual funding source for acquisition of major road equipment for General Fund Streets Department > $100,000	$ 100,000	Not Applicable	Annual preventive maintenance
PUBLIC WORKS BUILDING FUND	*	GF 2022	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	Not Applicable	Annual preventive maintenance
SIDEWALK- WEST BEVERLEY STREET/GRUBERT INTERSECTION TO MORRIS MILL ROAD	*	CIP Fund	New Sidewalk Construction	$ 50,000	Transportation and Parking	Annual preventive maintenance
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2021	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking	Annual maintenance
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2021	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment	Annual maintenance
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2022	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	Not Applicable	N/A to City
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	GF 2022	Transfer to City Schools CIP Fund for Building Maintenance Repairs-roofs, HVAC systems, technology	$ 100,000	Public Service and Government	N/A to City
TOTAL FY2022 CIP PLAN				**$ 7,668,292**		

FUNDING SOURCES:

GF 2022	General Fund Budget Transfer - FY2022 Budget	$	981,050
VDOT GRANT	Proposed VDOT /Richmond Road Statler Blvd	$	1,218,616
BA 2022	FY2022 Budget Amendment from FY2021 Year Fund Balance-Transfer to CIP Fund Improvements	$	1,900,000
BA 2022	Proposed ARPA Funding	$	2,000,000
BA 2021	FY2021 Budget Amendment from FY2020 Year Fund Balance-Transfer to CIP Fund Improvements	$	1,475,000
CIP RESERVES	Street Reserves	$	43,626
HUD	HUD Grant Funding	$	50,000
	TOTAL FUNDING SOURCES	**$**	**7,668,292**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2022- 2023

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
GENERAL GOVERNMENT						
POLICE DEPARTMENT HVAC REPLACEMENT	*	BA 2023	Replace 18 ton RTU # 2 and 1 20 ton MultiStack Chiller	$ 135,000	Public Service and Government	Annual preventive maintenance
PUBLIC SAFETY						
FIRE DEPARTMENT	*	GF 2023	Fire Truck Replacement Reserve	$ 400,000	Public Service and Government	Annual preventive maintenance
NG911 CALL HANDLING EQUIPMENT	*	GF 2023	Call Handling Equipment in the PSAP (911 Center)	$ 160,000	Public Service and Government	Annual maintenance
FIRE DEPARTMENT	*	GF 2023	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government	Annual maintenance contract fees
FIRE DEPARTMENT	*	GF 2023	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government	Annual maintenance contract fees
PUBLIC WORKS						
STREETS - CITY MATCHING FUNDS	*	GF 2023	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds	$ 100,000	Transportation and Parking	Annual Maintenance
STREETS	*	GF 2023	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking	Annual maintenance
STREETS	*	GF 2023	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking	Annual maintenance
BRICK SIDEWALKS	*	GF 2023	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick	$ 100,000	Transportation and Parking	Annual maintenance
NEW SIDEWALKS	*	GF 2023	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking	Annual Maintenance
PUBLIC WORKS EQUIPMENT FUND	*	GF 2023	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 100,000	Not Applicable	Annual preventive maintenance
PUBLIC WORKS BUILDING FUND	*	GF 2023	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	Not Applicable	Annual preventive maintenance
STREETS - STAUNTON CROSSING ROAD EXTENSION	*	VDOT GRANT / LOCAL MATCH	Extension of the Staunton Crossing Road infrastructure. Fully funded by VDOT **(UPC 111048 Comp. Plan)**	$ 8,781,224	Transportation and Parking	Annual maintenance
PEDESTRIAN SIGNALS - COALTER STREET/BEVERLEY STREET	*	BA 2023	Add ADA compliant pedestrian signals (Comp. Plan Item 12g)	$ 200,000	Transportation and Parking	Annual maintenance
UNDESIGNATED CIP PROVISION	*	BA 2022	Funds to be set aside for Council's discretionary use.	$ 150,000	Public Service and Government	Annual maintenance
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2022	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking	Annual maintenance

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2022- 2023

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
COMMUNITY DEVELOPMENT							
GREENWAYS PROJECT	*	BA 2022	Paved bike and pedestrian paths, landscaping, purchase of properties and easements		$ 100,000	Transportation and Parking / Open Space / Environment	Annual maintenance
EDUCATION							
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2023	Annual Share of Blue Ridge Community College Capital Building Fund		$ 41,050	Not Applicable	N/A to City
EDUCATION-STAUNTON CITY SCHOOLS							
BUILDING MAINTENANCE REPAIRS	* *	GF 2022	Transfer to City Schools CIP Fund for Parking Lot Repavement/ Shelburne Middle School CTE Renovation$100K / School Warehouse $2.5M		$ 2,600,000	Public Service and Government	N/A to City
TOTAL FY2023 CIP PLAN					**$ 13,522,274**		

FUNDING SOURCES:

BA 2023	**FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund**	**$**	**200,000**
GF 2023	**General Fund Budget Transfer - FY2023 Budget**	**$**	**1,371,050**
VDOT GRANT	**Proposed VDOT Staunton Crossing Extension**	**$**	**8,781,224**
BA 2022	**Proposed FY2022 Budget Amendment from FY2021 Year Fund Balance-Transfer to CIP Fund**	**$**	**3,170,000**
	TOTAL FUNDING SOURCES	**$**	**13,522,274**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2023- 2024

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
GENERAL GOVERNMENT						
MIDDLE RIVER REGIONAL JAIL	*	PROJECT FUND RESERVES / MRRJ BONDS	Renovation and construction at the Middle River Regional Jail (MRRJ). Construction expected by FY2023 to include support expansion of administration offices, warehouse, cafeteria. Estimated cost = $16,300,000 City share approximately 20.29% after State funding = $2.48M. City share of debt payments and additional operating costs to be paid annually to the Middle River Regional Jail Authority (MRRJA) in its annual budget. General Obligation Bonds to be issued by MRRJ.	$ 2,480,000	Public Service and Government	Annual maintenance
PUBLIC SAFETY						
FIRE DEPARTMENT	*	GF 2024	Fire Truck Replacement Reserve	$ 300,000	Public Service and Government	Annual preventive maintenance
FIRE DEPARTMENT	*	GF 2024	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government	Annual maintenance contract fees
FIRE DEPARTMENT	*	GF 2024	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government	Annual maintenance contract fees
PUBLIC WORKS						
STREETS - CITY MATCHING FUNDS	*	GF 2021	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds	$ 100,000	Transportation and Parking	Annual Maintenance
STREETS	*	GF 2024	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking	Annual maintenance
STREETS	*	GF 2024	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking	Annual maintenance
BRICK SIDEWALKS	*	GF 2024	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick	$ 100,000	Transportation and Parking	Annual maintenance
NEW SIDEWALKS	*	GF 2024	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking	Annual Maintenance
PUBLIC WORKS EQUIPMENT FUND	*	GF 2024	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 100,000	Not Applicable	Annual preventive maintenance
PUBLIC WORKS BUILDING FUND	*	GF 2024	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	Not Applicable	Annual preventive maintenance
BUILDING MAINTENANCE- GHP PUMPHOUSE	*	BA 2023	Restore old pumphouse in Gypsy Hill Park. Renovate bathroom and upgrade building to modern building codes.	$ 225,000	Public Service and Government	Annual preventive maintenance
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2023	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking	Annual maintenance

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2023- 2024

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2023	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment	Annual maintenance
RECREATION						
DOG PARK LIGHTS	*	BA 2023	Install lights at the Gypsy Hill Dog Park	$ 100,000	Public Service and Government	Annual maintenance
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2024	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	Not Applicable	N/A to City
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	GF 2024	Transfer to City Schools CIP Fund for Building Maintenance Repairs-roofs, HVAC systems, technology	$ 100,000	Public Service and Government	N/A to City
TOTAL FY2024 CIP PLAN				**$ 4,301,050**		

FUNDING SOURCES:

GF 2024	General Fund Budget Transfer - FY2024 Budget	**$**	**971,050**
BONDS	General Obligation Bonds- Middle River Regional Jail Authority Issuance	$	1,980,000
BA 2022	FY2022 Budget Amendment from FY2021 Year Fund Balance-Transfer to CIP Fund	$	500,000
BA 2023	FY2023 Budget Amendment from FY2022 Year Fund Balance-Transfer to CIP Fund	**$**	**850,000**
	TOTAL FUNDING SOURCES	**$**	**4,301,050**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2024- 2025

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
PUBLIC SAFETY						
FIRE DEPARTMENT	*	BA 2024	Fire Truck Replacement Reserve	$ 350,000	Public Service and Government	Annual preventive maintenance
FIRE DEPARTMENT	*	GF 2025	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves	$ 30,000	Public Service and Government	Annual maintenance contract fees
FIRE DEPARTMENT	*	GF 2025	Cardiac Monitor Replacement Reserves	$ 10,000	Public Service and Government	Annual maintenance contract fees
PUBLIC WORKS						
STREETS - CITY MATCHING FUNDS	*	GF 2025	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds	$ 100,000	Transportation and Parking	Annual Maintenance
STREETS	*	GF 2025	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving	$ 150,000	Transportation and Parking	Annual maintenance
STREETS	*	GF 2025	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook	$ 140,000	Transportation and Parking	Annual maintenance
BRICK SIDEWALKS	*	GF 2025	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick	$ 100,000	Transportation and Parking	Annual maintenance
NEW SIDEWALKS	*	GF 2025	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks	$ 100,000	Transportation and Parking	Annual Maintenance
PUBLIC WORKS EQUIPMENT FUND	*	GF 2025	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000	$ 100,000	Not Applicable	Annual preventive maintenance
PUBLIC WORKS BUILDING FUND	*	GF 2025	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.	$ 100,000	Not Applicable	Annual preventive maintenance
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2024	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking	Annual maintenance
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2024	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment	Annual maintenance
RECREATION						
MONTGOMERY HALL PARK	*	BA 2024	Practice Field Lights	$ 140,000	Public Service and Government	Annual maintenance
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	GF 2025	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	Not Applicable	N/A to City
BUILDING MAINTENANCE REPAIRS	*	GF 2025	Transfer to City Schools CIP Fund for Building Maintenance Repairs-roofs, HVAC systems, technology	$ 100,000	Public Service and Government	N/A to City

DEPARTMENT	PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
TOTAL FY2025 CIP PLAN			**$ 1,686,050**		

FUNDING SOURCES:

	GF 2025	**General Fund Budget Transfer - FY2025 Budget**	**$ 971,050**
	BA 2024	**Proposed FY2024 Budget Amendment from FY2023 Year Fund Balance- Transfer to CIP Fund**	**$ 715,000**
		TOTAL FUNDING SOURCES	**$ 1,686,050**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2025- 2026

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
PUBLIC SAFETY							
FIRE DEPARTMENT	*	BA 2026	Fire Truck Replacement Reserve		$ 350,000	Public Service and Government	Annual preventive maintenance
FIRE STATION #1	*	BONDS	Renovate Station #1 on Central Avenue, interior renovations and installation of a new roof structure- MOVE PROJECT TO FY2026 FROM FY2025		$ 4,500,000	Public Service and Government	Annual maintenance/ Debt payments
FIRE DEPARTMENT	*	BA 2026	Self-Contained Breathing Apparatus (SCBA) and Compressor Reserves		$ 30,000	Public Service and Government	Annual maintenance contract fees
FIRE DEPARTMENT	*	BA 2026	Cardiac Monitor Replacement Reserves		$ 10,000	Public Service and Government	Annual maintenance contract fees
PUBLIC SAFETY / JUDICIAL PROJECTS	*	BONDS	Renovation of building to re-locate the Police Department to another site **(Staunton Plan E-2)**		$ 10,000,000	Public Service and Government	Annual maintenance/ Debt payments
PUBLIC WORKS							
STREETS - CITY MATCHING FUNDS	*	BA 2026	Virginia Department of Transportation Construction Projects (VDOT) - City Match Funds		$ 100,000	Transportation and Parking	Annual Maintenance
STREETS	*	BA 2026	City ineligible streets and/or City parking lots- improvements/slurry seal/re-paving		$ 150,000	Transportation and Parking	Annual maintenance
STREETS	*	BA 2026	Adaptive traffic control systems for Greenville / Statler / Greenville / Barterbrook		$ 140,000	Transportation and Parking	Annual maintenance
BRICK SIDEWALKS	*	BA 2026	Annual funding source for sidewalk replacement projects to replace concrete sidewalks with brick		$ 100,000	Transportation and Parking	Annual maintenance
NEW SIDEWALKS	*	BA 2026	Annual funding source for new sidewalk projects and match funds for VDOT grant programs for sidewalks		$ 100,000	Transportation and Parking	Annual Maintenance
PUBLIC WORKS EQUIPMENT FUND	*	BA 2026	Annual funding source for acquisition of major equipment for General Fund Streets Department > $100,000		$ 100,000	Not Applicable	Annual preventive maintenance
PUBLIC WORKS BUILDING FUND	*	BA 2026	Annual funding source for major repairs to City buildings to include replacement of HVAC systems, roof, structural repairs, etc.		$ 100,000	Not Applicable	Annual preventive maintenance
PUBLIC WORKS BUILDING MAINTENANCE	*	BA 2026	Re-locate the Building Maintenance department/shop from the Nelson Street Center to the Public Works building site after the re-location of the Police Department and School storage space is vacated/re-located.		$ 250,000	Public Service and Government	Annual maintenance
RICHMOND AVENUE ROAD DIET AND ROUNDABOUT	*	VDOT SMARTSCALE PROJECT	Creation of an urban boulevard with a new roundabout to reinforce the transition traffic near the Villages into Downtown. Improvements include a reduction of existing travel lanes along portions of Richmond Avenue and Greenville Avenue. Construction includes several 12' shared use paths with 5' grass buffer, sidewalks, and pedestrian signal heads and crosswalks. Project funded by VDOT Smart Scale Funding- $2,245,805. Construction to begin FY2025. **(UPC 111051 Comp. Plan)**		$ 2,245,805	Transportation and Parking	Annual maintenance
GREENVILLE AVENUE ROAD DIET	*	VDOT SMARTSCALE PROJECT	This project converts the existing five-lane section to a three-lane section with intermittent median closures, and bike lanes on both sides of the road between Ritchie Boulevard and Richmond Avenue. The project also includes pedestrian crossing improvements and a southbound right turn lane onto Hampton Street. The funded project cost is $3,727,694. PE Start = Oct. 2021, RW Start = Nov. 2024, CN Start = Sept. 2025, CN End = Sept. 2026 **(UPC 119656)**		$ 3,727,694	Transportation and Parking	Annual maintenance

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND
FY2025- 2026

DEPARTMENT		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	COMPREHENSIVE PLAN GOALS AND OBJECTIVES	OPERATIONS/ MAINTENANCE
RICHMOND AVENUE AND CROSSING WAY SHARED USE PATH	*	VDOT SMARTSCALE PROJECT	This project includes constructing a shared use path along the south side of Richmond Avenue from Frontier Drive to Crossing Way and along the west side of Crossing Way to the existing roundabout, installing a concrete barrier and fencing on the right shoulder of eastbound bridge, and pedestrian crossing improvements. The funded project cost is $4,124,210. PE Start = Oct. 2021, RW Start = Nov. 2024, CN Start = Sept. 2025, CN End = Sept. 2026 **(UPC 119651)**	$ 4,124,210	Transportation and Parking	Annual maintenance
COMMERCE ROAD AND LEWIS CREEK GREENWAY	*	VDOT GRANT	This project will construct a shared use path on the west / north side of Commerce Road between Greenville Avenue and Statler Boulevard. To accommodate the shared use path, Commerce Road will be reduced to a single southbound travel lane along the project limits. The funded project cost is $4,256,403. PE Start = Oct. 2021, RW Start = Nov. 2024, CN Start = Sept. 2025, CN End = Sept. 2026 **(UPC 119657)**	$ 4,256,403	Transportation and Parking	Annual maintenance
SIDEWALK- EDGEWOOD ROAD - N. COALTER TO NORTH AUGUSTA	*	VDOT PROJECT	New Sidewalk Obtain Permits/ Start Right of Way Purchase (VDOT Six Year Plan) Design starts and right of way secured in FY24 into FY25, construction is scheduled to begin on FY2026. **(UPC 115135)**	$ 1,098,071	Transportation and Parking	Annual maintenance
SIDEWALK- NORTH AUGUSTA	*	VDOT PROJECT	New Sidewalk Obtain Permits/ Start Right of Way Purchase (VDOT Six Year Plan) Design starts and right of way secured in FY24 into FY25, construction is scheduled to begin on FY2026. **(UPC 115137)**	$ 1,477,371	Transportation and Parking	Annual maintenance
SIDEWALK- NORTH AUGUSTA - TERRY TO MEADOWBROOK	*	VDOT PROJECT	New Sidewalk Obtain Permits/ Start Right of Way Purchase (VDOT Six Year Plan) Design starts and right of way secured in FY24 into FY25, construction is scheduled to begin on FY2026. **(UPC 115140)**	$ 1,058,211	Transportation and Parking	Annual 'maintenance
STREET IMPROVEMENTS FOR BICYCLE & PEDESTRIAN PLAN	*	BA 2026	Staunton Bicycle & Pedestrian Plan- May 2018. Construction of bicycle infrastructure, i.e. bike lanes, pavement markings, and signs / Install pedestrian upgrades at various intersections to enhance pedestrian safety.	$ 125,000	Transportation and Parking	Annual maintenance
COMMUNITY DEVELOPMENT						
GREENWAYS PROJECT	*	BA 2026	Paved bike and pedestrian paths, landscaping, purchase of properties and easements	$ 100,000	Transportation and Parking / Open Space / Environment	Annual maintenance
EDUCATION						
BLUE RIDGE COMMUNITY COLLEGE	*	BA 2026	Annual Share of Blue Ridge Community College Capital Building Fund	$ 41,050	NA	N/A to City
EDUCATION-STAUNTON CITY SCHOOLS						
BUILDING MAINTENANCE REPAIRS	*	BA 2026	Transfer to City Schools CIP Fund for Building Maintenance Repairs- roofs, HVAC systems, technology	$ 100,000	Public Service and Government	N/A to City
TOTAL FY2025 CIP PLAN				**$ 34,283,815**		

FUNDING SOURCES:		
GF 2025	**General Fund Budget Transfer - FY2025 Budget**	**$ 971,050**
VDOT GRANT	**VDOT Participation - Six Year Plan**	**$ 17,987,765**
BONDS	**General Obligation Bonds Public Safety / Judicial / Fire Facilities**	**$ 14,500,000**
BA 2025	**Proposed FY2025 Budget Amendment from FY2024 Year Fund Balance-Transfer to CIP Fund**	**$ 825,000**
	TOTAL FUNDING SOURCES	**$ 34,283,815**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND

Projects Not Scheduled In The Five-Year Plan (NS/NF)

	PROJECT DESCRIPTION	PROJECT ESTIMATE
GYPSY HILL BATHROOM REPLACEMENT	To replace park bathroom on the western side of the park and renovate the remaining facilities	$ 700,000
FIRE APPARATUS REPLACEMENT	Replace two Fire Apparatus aged 21 and 25 years	$ 1,600,000
MOXLEY STADIUM RENOVATION	Renovate Moxley Baseball stadium to include stadium seating, dugouts, bullpen and playing field	$ 1,500,000
GYPSY HILL PARK PRACTICE FIELD LIGHTS	Install practice field lights at Gypsy Hill Park	$ 250,000
GYPSY HILL PARK POOL CLUBHOUSE RENOVATION	Renovate and update the clubhouse at Gypsy Hill Park pool. Redesign and replace tired clubhouse facilities	$ 750,000
STREETSCAPE /WATER LINE REPLACEMENT GREENVILLE AVE ENTRY WAY	Greenville Avenue - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements **(Staunton Plan E-3)**	$ 2,516,710
SIDEWALK- MONTGOMERY AVENUE- W. BEVERLEY STREET AND STUART STREET	New sidewalk construction/ Revenue Sharing Project **(Comp. Plan Item 12b)**	$ 290,000
SIDEWALK- DONAGHE STREET- CHURCHVILLE AVENUE AND BAYLOR STREET	New sidewalk construction/ Revenue Sharing Project **(Comp. Plan Item 12c)**	$ 580,000
SIDEWALK- SPRINGHILL ROAD- CHURCHVILLE AVENUE AND DONAGHE STREET	New sidewalk construction/ Revenue Sharing Project **(Comp. Plan Item 12d)**	$ 750,000
CENTRAL BUSINESS DISTRICT- ADAPTIVE TRAFFIC CONTROL SYSTEM	Traffic control system for the Central Business District for 14 intersections	$ 1,100,000
LIBRARY	Library renovations to include interior renovations for program space reallocation, modernization of furniture & fixtures, addition of a technology room, and addition of private study room space based on programming and design study completed in December 2014	$ 8,000,000
FRONTIER DRIVE IMPROVEMENTS	Upgrade the current cross section from Frontier Road to the Southern City Limit. Includes curb, gutter, sidewalk and sharrows. SAWMPO Long Range Transportation Plan	$ 7,560,000
FRONTIER DRIVE CONNECTOR	Construct a 3-lane roadway on new alignment with sidewalk on one side of the road, providing the 4th leg to the new roundabout in the Frontier Center that extends through the existing deJarnette property up to Frontier Drive, approximately 0.4 mile. Demolition of the DeJarnette buildings to be done by others **(Comp. Plan Item 4)**	$ 4,500,000
VA 613 (OLD GREENVILLE ROAD) FROM SOUTHERN CORPORATE LIMITS OF STAUNTON TO US 11 (GREENVILLE AVENUE)	Reconstruction to current urban standards **(Comp. Plan Item 9)**	$ 5,505,720
SPRING HILL ROAD FROM DONAGHE STREET TO NORTHERN CORPORATE LIMITS OF STAUNTON	Reconstruction to current urban 2-lane standards **(Comp. Plan Item 10)**	$ 16,296,000
VA 703 (BUTTERMILK SPRING ROAD) FROM WEST CORPORATE LIMITS OF STAUNTON TO PIERCE STREET	Reconstruction to current urban 2-lane standards **(Comp. Plan Item 11)**	$ 11,872,800

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
GENERAL FUND

Projects Not Scheduled In The Five-Year Plan (NS/NF)

	PROJECT DESCRIPTION	PROJECT ESTIMATE
US 250 (RICHMOND AVENUE)	Implement recommendations from '09 Corridor Plan. Improve access management, add pedestrian facilities, improve existing pedestrian street crossings, add bike lanes/sharrows/shared use path, and address stormwater management and drainage improvements using best management practices **(Comp. Plan Item 3)**	$ 8,000,000
NEIGHBORHOOD STREET IMPROVEMENTS - RITCHIE STREET; HILLCREST STREET; BALDWIN DRIVE	Reduce impervious area where appropriate, install traffic calming devices, and sidewalks on both sides of street, and curb and gutter for stormwater management and drainage to address current periodic flooding issues. Streets to include Ritchie Street $1,300,000; Hillcrest Street $2,600,000; Baldwin Drive $2,700,000 **(Comp. Plan Item 5)**	$ 6,600,000
VA 262 AT US 11 (GREEN HILLS INDUSTRY AND TECHNOLOGY CENTER)	Coordinate with VDOT to extend the right turn lane onto northbound US 11. Install additional southbound US 11 left turn lane **(Comp. Plan Item 6)**	$ 1,350,000
ENGLEWOOD / SHUTTERLEE MILL ROAD	Reconstruct intersection to improve non-motorized access, improve sight distances and intersection alignment, and improve stormwater management and drainage using best management practices. To include pavement repair, construction of sidewalks, curb and gutter from Churchville Avenue to Royal Street **(Comp. Plan Item 7)**	$ 2,000,000
VDOT INTERSECTION SAFETY IMPROVEMENTS	Virginia Department of Transportation PSI (Potential for Safety Improvements) Intersections. This project addresses traffic operations/conditions at ten intersections and provides potential alternatives to improve operations and safety at each intersection.	$ 850,000
STREETSCAPE - MIDDLEBROOK AVENUE FROM RAILROAD BRIDGE TO AUGUSTA STREET	Middlebrook Avenue Streetscape - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $2,534,700. **(Staunton Plan E-3)**	$ 2,534,700
STREETSCAPE - FREDERICK STREET FROM COALTER STREET TO LEWIS STREET	Frederick Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $3,825,480 **(Staunton Plan E-3)**	$ 3,825,480
STREETSCAPE - NEW STREET FROM BEVERLEY STREET TO FREDERICK STREET	New Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $150,000 **(Staunton Plan E-3)**	$ 150,000
STREETSCAPE - COALTER STREET FROM GREENVILLE AVENUE TO FREDERICK STREET	Coalter Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $2,903,190 **(Staunton Plan E-3)**	$ 2,903,190
STREETSCAPE - CENTRAL AVENUE FROM JOHNSON STREET TO FREDERICK STREET	Central Avenue - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $1,554,900 **(Staunton E-3)**	$ 1,554,900
STREETSCAPE - NORTH AUGUSTA STREET FROM FREDERICK STREET TO CHURCHVILLE AVE	North Augusta Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $4,066,170 **(Staunton E-3)**	$ 4,066,170
STREETSCAPE - LEWIS STREET FROM FREDERICK STREET TO MIDDLEBROOK AVE	Lewis Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $2,676,040 **(Staunton E-3)**	$ 2,676,040
STREETSCAPE - LEWIS STREET FROM FREDERICK STREET TO CHURCHVILLE AVE	Lewis Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $4,762,180 **(Staunton E-3)**	$ 4,792,180
STREETSCAPE - JOHNSON STREET FROM SOUTH AUGUSTA STREET TO LEWIS STREET	Johnson Street - Install brick sidewalks, ornamental lighting, crosswalks, and underground utilities in this area as the next phase of streetscape improvements. $1,483,920 **(Staunton Plan E-3)**	$ 1,483,920
TOTAL		**$ 106,557,810**

SUMMARY OF VIRGINIA DEPARTMENT OF TRANSPORTATION SIX YEAR PLAN - STAUNTON VIRGINIA

	Edgewood Road N. Augusta to N. Coalter UPC 115135	N. Augusta Sidewalk Lambert to Terry UPC 115137	N. Augusta Sidewalk Terry St - Meadowbrook UPC 115140	Richmond Ave Road Diet / Roundabout UPC 111051	Staunton Crossing St. Extension UPC 111048
Estimated Cost	$ 1,098,071	$ 1,477,371	$ 1,058,211	$ 2,245,805	$ 8,781,224
Local Agreement	25-Oct-2023	25-Oct-2023	25-Oct-2023	26-Oct-2021	-
Start Development	30-Oct-2023	30-Oct-2023	30-Oct-2023	29-Oct-2021	3-Aug-2017
Determine Requirements	9-May-2024	9-May-2024	9-May-2024	9-Dec-2022	22-Mar-2019
Obtain Permits	24-Feb-2025	24-Feb-2025	24-Feb-2025	-	20-Oct-2021
Start Right of Way Purchases	27-Mar-2025	30-May-2025	30-May-2025	30-Sep-2024	-
Complete Right of Way Purchases	8-Jan-2026	17-Mar-2026	17-Mar-2026	25-Jul-2025	-
Solicit Bids	25-Feb-2026	29-Apr-2026	29-Apr-2026	9-Sep-2025	9-Nov-2021
Begin Delivery	14-May-2026	20-Jul-2026	20-Jul-2026	30-Dec-2025	23-Feb-2022

	Richmond Avenue and Crossing Way UPC 119651	Commerce Road and Lewis Creek Greenway UPC 119657	Greenville Avenue Road Diet UPC 119656
Estimated Cost	$ 4,124,210	$ 4,256,403	$ 3,727,694
Local Agreement			
Start Development	22-Oct-2021	17-Oct-2021	21-Oct-2021
Determine Requirements	30-Jun-2023	30-Jun-2023	23-Jun-2023
Obtain Permits	13-Jun-2025	13-Jun-2025	13-Jun-2025
Start Right of Way Purchases	25-Nov-2024	25-Nov-2024	24-Nov-2024
Complete Right of Way Purchases	14-May-2025	14-May-2025	14-May-2025
Solicit Bids	9-Sep-2025	9-Sep-2025	9-Sep-2025
Begin Delivery	2-Dec-2025	2-Dec-2025	2-Dec-2025

STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN (CIP)
FY2022 - FY2026
SCHOOL CIP FUND 966

FY2022			**PROPOSED FUNDING SOURCE**	**PROJECT DESCRIPTION**	**PROJECT ESTIMATE**	**OPERATIONS / MAINTENANCE**
1	STORAGE BUILDING	FY2022	**FY2022 BA 1**	Purchase land and build a multi-purpose building for surplus equipment/furniture storage, cafeteria food storage for frozen foods and dry food storage, technology workspace and storage, and maintenance shop- MOVE PROJECT FROM FY2023 TO FY2022. Funded through ESSER III award **(Staunton Plan E-4)**	$ 2,750,000	Annual preventive maintenance
2	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2022	**FY2022 BA4**	Annual funding to purchase/ replace school furniture/equipment	$ 25,000	Annual maintenance
3	VEHICLE RESERVE	FY2022	**FY2022 BA4**	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000	Annual preventive maintenance
4	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2022	**FY2022 BUDGET**	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000	Annual preventive maintenance
5	PARKING LOTS /ROADWAYS	FY2022	**FY2022 BA4**	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000	Annual maintenance
6	CTE- CAREER/TECHNICAL EDUCATION CLASSROOMS	FY2022	**FY2022 BA4**	Annual funding to provide specialized career and technical education classrooms for middle school and high school students	$ 250,000	Annual maintenance
7	STORAGE BUILDING	FY2022	**School CIP Reserve**	Purchase land and build a multi-purpose building for surplus equipment/furniture storage, cafeteria food storage for frozen foods and dry food storage, technology workspace and storage, and maintenance shop- MOVE PROJECT FROM FY2023 TO FY2022 **(Staunton Plan E-4)**	$ 300,000	Annual preventive maintenance
				TOTAL FY2022	**$ 3,575,000**	
FY2023						
8	SCHOOL TRANSPORTATION RESERVE	FY2023	**FY2023 BA1**	Annual contribution to school bus replacement reserve	$ 50,000	Annual maintenance
9	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2023	**FY2023 BA1**	Annual funding to purchase/ replace school furniture/equipment	$ 50,000	Annual maintenance
10	VEHICLE RESERVE	FY2023	**FY2023 BA1**	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000	Annual preventive maintenance
11	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2023	**FY2023 BUDGET**	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000	Annual preventive maintenance
12	TECHNOLOGY RESERVE	FY2023	**FY2023 BA1**	Annual funding to replace technology infrastructure / network equipment	$ 50,000	Annual maintenance
13	PARKING LOTS /ROADWAYS	FY2023	**FY2023 BA1**	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000	Annual maintenance
14	SHELBURNE CTE RENOVATIONS	FY2023	**FY2023 BA1/ School CIP Reserve / Fund Balance**	Renovate first floor and basement areas and update technology labs	$ 2,500,000	Annual maintenance
15	SHELBURNE STUDENT MEETING SPACE	FY2023	**T-B-D**	Stepped seating for 250 students, add technology and daylighting	$ 1,200,000	Annual maintenance
16	CTE- CAREER/TECHNICAL EDUCATION CLASSROOMS	FY2023	**FY2023 BA1**	Annual funding to provide specialized career and technical education classrooms for middle school and high school students	$ 250,000	Annual maintenance
				TOTAL FY2023	**$ 4,350,000**	

STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN (CIP)
FY2022 - FY2026
SCHOOL CIP FUND 966

	FY2024		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	OPERATIONS / MAINTENANCE
17	SCHOOL TRANSPORTATION RESERVE	FY2024	**FY2024 BUDGET**	Annual contribution to school transportation reserve	$ 50,000	Annual maintenance
18	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2024	**FY2024 BUDGET**	Annual funding to purchase/ replace school furniture/equipment	$ 50,000	Annual maintenance
19	VEHICLE RESERVE	FY2024	**FY2024 BUDGET**	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000	Annual preventive maintenance
20	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2024	**FY2024 BUDGET**	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000	Annual preventive maintenance
21	TECHNOLOGY RESERVE	FY2024	**FY2024 BUDGET**	Annual funding to replace technology infrastructure / network equipment	$ 50,000	Annual maintenance
22	PARKING LOTS /ROADWAYS	FY2024	**FY2024 BA1**	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000	Annual maintenance
				TOTAL FY2024	**$ 400,000**	

	FY2025		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	OPERATIONS / MAINTENANCE
23	SCHOOL TRANSPORTATION RESERVE	FY2025	**FY2025 BUDGET**	Annual contribution to school transportation reserve	$ 50,000	Annual maintenance
24	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2025	**FY2025 BUDGET**	Annual funding to purchase/ replace school furniture/equipment	$ 50,000	Annual maintenance
25	VEHICLE RESERVE	FY2025	**FY2025 BUDGET**	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000	Annual preventive maintenance
26	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2025	**FY2025 BUDGET**	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000	Annual preventive maintenance
27	TECHNOLOGY RESERVE	FY2025	**FY2025 BUDGET**	Annual funding to replace technology infrastructure / network equipment	$ 50,000	Annual maintenance
28	PARKING LOTS /ROADWAYS	FY2025	**FY2025 BA1**	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000	Annual maintenance
29	CTE- CAREER/TECHNICAL EDUCATION CLASSROOMS	FY2025	**FY2025 BUDGET**	Annual funding to provide specialized career and technical education classrooms for middle school and high school students	$ 250,000	Annual maintenance
				TOTAL FY2025	**$ 650,000**	

STAUNTON CITY SCHOOLS
CAPITAL IMPROVEMENT PLAN (CIP)
FY2021 - FY2025
SCHOOL CIP FUND 966

FY2026			PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE	OPERATIONS / MAINTENANCE
30	SCHOOL TRANSPORTATION RESERVE	FY2026	**FY2026 BUDGET**	Annual contribution to school transportation reserve	$ 50,000	Annual maintenance
31	SCHOOL FURNITURE/EQUIPMENT RESERVE	FY2026	**FY2026 BUDGET**	Annual funding to purchase/ replace school furniture/equipment	$ 50,000	Annual maintenance
32	VEHICLE RESERVE	FY2026	**FY2026 BUDGET**	Annual funding to replace maintenance vehicles/ grounds equipment	$ 50,000	Annual preventive maintenance
33	SCHOOL MAINTENANCE/MECHANICAL EQUIPMENT	FY2026	**FY2026 BUDGET**	Annual funding to replace school building mechanical systems/ roofs / generators	$ 100,000	Annual preventive maintenance
34	TECHNOLOGY RESERVE	FY2026	**FY2026 BUDGET**	Annual funding to replace technology infrastructure / network equipment	$ 50,000	Annual maintenance
35	PARKING LOTS /ROADWAYS	FY2026	**FY2026 BA1**	Repave all school parking lots and roadways. Annual funding $100,000	$ 100,000	Annual maintenance
36	CTE- CAREER/TECHNICAL EDUCATION CLASSROOMS	FY2026	**FY2026 BUDGET**	Annual funding to provide specialized career and technical education classrooms for middle school and high school students	$ 250,000	Annual maintenance
				TOTAL FY2025	**$ 650,000**	

NOT SCHEDULED / NOT FUNDED PROJECTS

37	DIXON EDUCATIONAL CENTER	NS/NF		Renovate and upgrade Dixon Educational Center to modern standards to meet the needs of Pre-K, child care, and student services programs.	$ 25,000,000	
				TOTAL PROJECTS NOT SCHEDULED / NOT FUNDED	**$ 25,000,000**	
				TOTAL CIP	**$ 34,625,000**	

STAUNTON CITY SCHOOLS

CAPITAL IMPROVEMENT PLAN (CIP)

FY2022 - FY2026

SCHOOL CIP FUND 966

		FY2022 -FY2026 CIP PLAN	
		FY2022	$ 3,575,000
		FY2023	$ 4,350,000
		FY2024	$ 400,000
		FY2025	$ 650,000
		FY2026	$ 650,000
		Unscheduled Projects	$ 25,000,000
		TOTAL FY2022 - FY2026 + UNSCHEDULED PROJECTS CIP PLAN	**$ 34,625,000**
		SOURCE OF FUNDS- FY2022 CIP PROJECTS	
FY2022	**FY2022 BUDGET**	Transfer from Education Fund	$ 100,000
FY2023	**SCHOOL TRANSFER FY2022 BA1**	Funded by School Transfer	$ 2,750,000
FY2022		FY2022 Budget Amendment No. 1 (Appropriation of FY2021 Unassigned Fund Balance)	$ 425,000
FY2022	**GO BONDS**	General Obligation Bonds	$ 300,000
		TOTAL FY2022	**$ 3,575,000**
		SOURCE OF FUNDS- FY2023 CIP PROJECTS	
FY2023	**FY2023 BUDGET**	Transfer from Education Fund	$ 100,000
FY2023	**FY2023 BA1/ School CIP Reserve / Fund Balance**	Funded by School Fund Balance	$ 3,700,000
FY2023	**FY2023 BA1**	FY2023 Budget Amendment No. 1 (Appropriation of FY2022 Unassigned Fund Balance)	$ 550,000
		TOTAL FY2023	**$ 4,350,000**
		SOURCE OF FUNDS- FY2024 CIP PROJECTS	
FY2024	**FY2024 BUDGET**	Transfer from Education Fund	$ 100,000
FY2024	**FY2024 BA1**	FY2024 Budget Amendment No. 1 (Appropriation of FY2023 Unassigned Fund Balance)	$ 300,000
		TOTAL FY2024	**$ 400,000**
		SOURCE OF FUNDS- FY2025 CIP PROJECTS	
FY2025	**FY2025 BUDGET**	Transfer from Education Fund	$ 100,000
FY2025	**FY2025 BA1**	FY2024 Budget Amendment No. 1 (Appropriation of FY2024 Unassigned Fund Balance)	$ 550,000
		TOTAL FY2025	**$ 650,000**
		SOURCE OF FUNDS- FY2026 CIP PROJECTS	
FY2026	**FY2026 BUDGET**	Transfer from Education Fund	$ 100,000
FY2026	**FY2026 BA1**	FY2025 Budget Amendment No. 1 (Appropriation of FY2025 Unassigned Fund Balance)	$ 550,000
		TOTAL FY2026	**$ 650,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

STORM WATER FUND

		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
FY2022				
INSTALLATION OF RAIN GAUGES	FY2022	SW FUND BUDGET	Installation of ten rain gauges and water monitors to provide early flood warning and to provide rain data and corelation of water levels within Lewis Creek **(Staunton Plan A-2)**	$ 40,000
			TOTAL STORM WATER PROJECTS FY2022	**$ 40,000**
FY2023				
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STREAM RESTORATION AND SW BIO DETENTION BETWEEN GARLAND DR AND HICKORY ST. PROVIDES FLOOD MITIGATION DOWNSTREAM TO INCLUDE GYPSY HILL PARK AND CENTRAL AVE.	FY2023	SW FUND BUDGET	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Improvements to include stream restoration from Garland Dr. to Hickory St. with bio detetion pond impacting approx. 150 acres of drainage area replacing existing SW inlet structure at Coleman Avenue **(Staunton Plan A-2)**	$ 900,000
MEN'S GREEN THUMB PARK	FY2023	SW FUND BUDGET	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load.Construct bio retention basin at Men'S Green Thumb Park at Richmond Avenue and Greenville Avenue **(Staunton Plan A-2)**	$ 50,000
			TOTAL STORM WATER PROJECTS FY2023	**$ 950,000**
FY2024				
TMDL PERMIT MANDATE IMPROVEMENT PROJECT-PEYTON CREEK (GYPSY HILL) STREAM RESTORATION	FY2024	TBD	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Project includes restoring approximately 1,200 LF of Peyton Creek in Gypsy Hill Park to include flood benches and daylighting of Peyton Creek with walking trail and signage detailing the impact of TMDL pollutant reduction via the stream restoration project **(Staunton A-2)**	$ 1,200,000
			TOTAL STORM WATER PROJECTS FY2024	**$ 1,200,000**
FY2025				
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -VILLAGES - ASYLUM CREEK STREAM RESTORATION TO INCUDE FLOOD BENCH DETENTION	FY2025	SW FUND BUDGET	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Restore approx. 1,400 LF of Asylum Creek through The Villages at Staunton development to include flood bench detention **(Staunton A-2)**	$ 1,400,000
			TOTAL STORM WATER PROJECTS FY2025	**$ 1,400,000**
FY2026				
TMDL PERMIT/MS4 MANDATE IMPROVEMENT PROJECT -STAUNTON HIGH SCHOOL STREAM RESTORATION	FY2026	TBD	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- Total Maximum Daily Load. Restore approx. 1,000 LF of stream adjacent to Staunton High School on N Coalter Street **(Staunton Plan A-2)**	$ 1,000,000
			TOTAL STORM WATER PROJECTS FY2026	**$ 1,000,000**

STORM WATER PROJECTS NOT SCHEDULED OR FUNDED - NON MANDATED FLOOD STUDY				
FLOOD SHIELDS / FLOOD PROOFING	NS/NF	The goal of this project is to reduce potential flooding in structures along the flood way and flood plain. Since the early 2000s, flood shields have improved dramatically in both their ease of installation and their design and fabrication, including the use of lighter, more durable materials. Under this program, property owners in flood prone areas will have access to newer floodproofing technology, which would facilitate increased usage. (Estimated Cost = $300,000)	$	300,000
TUNNEL MAINTENANCE / IMPROVEMENTS DESIGN	NS/NF	A tunnel maintenance and improvement program would maximize the capacity of the existing tunnels that convey Lewis and Peyton creeks through downtown. Such a program would include an inspection and maintenance of the tunnels, along with possible improvements to them to mitigate "chokepoints," like the confluence of Lewis and Peyton Creeks underneath the Wharf parking lot. Specifically the design would address structural, hydraulic, and legal issues surrounding the maintenance of the underground stormwater tunnels. (Estimated Cost = $650,000)	$	650,000
TOTAL STORM WATER PROJECTS NOT SCHEDULED / NOT FUNDED - FLOOD STUDY RELATED			**$**	**950,000**

TMDL PERMIT MANDATE IMPROVEMENT PROJECTS NOT SCHEDULED OR FUNDED				
GREEN HILLS INDUSTRIAL PARK-BASIN RETROFITS- TMDL MANDATE PERMIT IMPROVEMENT PROJECT	NS/NF	Annual projects to improve storm water quality by reducing pollutant discharge of sediment, nitrogen, and phosphorus to meet TMDL requirements- total maximum daily load. Project includes converting two existing dry detention basins into wet ponds with sediment forebays	$	1,300,000
GYPSY HILL GOLF COURSE	NS/NF	Install gravel filter & filter strip	$	1,600
GREENVILLE AVE & E HAMPTON ST (ADJACENT TO ASYLUM CREEK)	NS/NF	Construct a riparian buffer along Asylum Creek at Greenville/Hampton	$	3,000
CITY LIBRARY	NS/NF	Install filter strip and permeable pavers at City Library on Churchville Avenue	$	71,400
FIRE STATION 2	NS/NF	Convert existing extended detention basin at Fire Station 2 on Grubert Ave. into a bio retention basin	$	33,500
FIREHOUSE PARKING LOT	NS/NF	Construct bio retention basins and permeable pavers	$	65,500
GYPSY HILL PARK	NS/NF	Construct vegetated swale, two bio retention basins and grass swale	$	147,700
NEW STREET PARKING LOT	NS/NF	Installing three filterra units and permeable pavers	$	110,600
WHARF PARKING LOT	NS/NF	Install permeable pavers	$	83,800
WATER FOUNTAIN PARK	NS/NF	Construct bio retention basin	$	39,400
FIRE STATION 1	NS/NF	Install a filterra unit, tree box, bio retention area and permeable pavers at Fire Station 1 on N Augusta Street	$	50,700
SALT STORAGE	NS/NF	Construct bio retention basin	$	33,800
MONTGOMERY HALL PARK	NS/NF	Construct vegetated swale and bio retention basin	$	143,700
THOMAS DIXON ELEMENTARY SCHOOL	NS/NF	Construct rainwater harvesting system on school building and two bio retention basins	$	153,200
BESSIE WELLER ELEMENTARY SCHOOL	NS/NF	Construct two bio retention basins and upgrade existing bio retention basin	$	155,800
HARDY PARKING LOT	NS/NF	Install permeable pavers	$	68,000
GYPSY HILL GOLF COURSE (ADJACENT TO CANAAN STREET)	NS/NF	Construct infiltration basin	$	13,000
SHELBURNE MIDDLE SCHOOL	NS/NF	Convert existing dry detention basin into a bio retention basin	$	87,200
STAUNTON HIGH SCHOOL	NS/NF	Construct two bio retention basins and install a rainwater harvesting system	$	330,000
AUGUSTA STREET PARKING LOT	NS/NF	Install permeable pavers	$	13,800
MCSWAIN ELEMENTARY SCHOOL	NS/NF	Install a rainwater harvesting system	$	125,500
		TOTAL TMDL PROJECTS NOT SCHEDULED / NOT FUNDED - MANDATED PROJECTS	**$**	**3,031,200**
		FY2022-FY2026 SCHEDULED CIP	**$**	**4,590,000**
		NON MANDATED STORMWATER PROJECTS - FLOOD RELATED	**$**	**950,000**
TOTAL STORM WATER FUND PROJECTS		**FY2022-FY2026 + NS/NF PROJECTS**	**$**	**8,571,200**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

WATER FUND

		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
FY2022				
GARDNER SPRING - UPGRADE PUMPS AND PARALLEL 16" LINE FROM GARDNER SPRING	FY2022	BOND FUNDS	Construction of upgrade to Gardner Spring Pump Station and section of 20" parallel waterline from Gardner Spring to the Middle River. Bond financed project. Debt Payment = $578,000, $6.0 million @ 5%, 15 years	$ 6,900,000
WATER LINES	FY2022	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
SHUTTERLEE MILL TANK	FY2022	Water Fund Balance	Tank paint and maintence repair - Moved from FY2021 to FY2022	$ 250,000
FLUORIDE TANK	FY2022	Water Fund Balance	Fluoride Water Tank Painting/Surface Treament - Interior / Exterior - Moved from FY2021 to FY2022	$ 80,000
WATER TREATMENT PLANT- CLEARWELL RELINING	FY2022	Water Fund Balance	Reline, reseal, and /or repair 4.3 MG concrete clearwell at the Water Treatment Plant - Moved from FY2021 to FY2022	$ 600,000
WATER TANK AND SYSTEM DESIGN	FY2022	Contingent on State Grant Award	Design of water system and water tank design for the eastern sector of the City. Funding via State Grant Awards	$ 368,000
			TOTAL WATER PROJECTS FY2022	**$ 8,598,000**

FY2023

WATER LINES	FY2023	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
WATER INFRASTRUCTURE STUDY	FY2023	WF BUDGET	Update 2015 water model study for City water infrastructure.	$ 65,000
WATER LINE IMPROVEMENTS – RICHMOND AVENUE & CROSSING WAY:	FY2023	Contingent on State Grant Award	Replace approximately 8,400 LF of existing aged 6” water main with new 8” water line in Richmond Avenue from Greenville Avenue to Frontier Drive (cost updated from 2016 Draper Aden Study); install new water main along Crossing Way and supply line to new water tank, improving resiliency for the Eastern sector of City. Project funding split $2,250,000 via State Grant / $2,950,000 local funding. $5,200,000	$ 5,200,000
STUDY REPLACEMENT OF NORTH RIVER PIPELINE	FY2023	WF BUDGET	North River Pipeline Study / Preliminary Engineering Report 30% Design	$ 500,000
			TOTAL WATER PROJECTS FY2023	**$ 6,165,000**

FY2024

WATER LINES	FY2024	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
NORTH RIVER PIPELINE REPLACEMENT - PHASE 1	FY2024	BOND FUNDS	Phase 1 replacement of the North River Pipeline - Replace 7,000 LF of the Pipe Line.	$ 6,500,000
WATER TANK INSTALLATION - INDUSTRIAL SECTOR	FY2024	Contingent on State Grant Award	To secure land and to construct a new water tank to allow for upgraded service to the extreme eastern and industrial sector of the City. Project funding split $1,500,000 via State Grant / $500,000 local funding	$ 2,000,000
			TOTAL WATER PROJECTS FY2024	**$ 8,900,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

WATER FUND

		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION	PROJECT ESTIMATE
FY2025				
WATER LINES	FY2025	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
			TOTAL WATER PROJECTS FY2025	**$ 400,000**
FY2026				
WATER LINES	FY2026	WF BUDGET	Annual replacement of old/undersized water lines throughout the City	$ 400,000
			TOTAL WATER PROJECTS FY2026	**$ 400,000**

WATER FUND - UNSCHEDULED / UNFUNDED PROJECTS

PROJECTS NOT SCHEDULED OR NOT FUNDED (NS/NF)			PROJECT DESCRIPTION	PROJECT ESTIMATE
UNIONTOWN WATER	NS/NF		Instalation of water lines north of the railroad along Anthony Street and south of the railroad along Jones and Patton Streets.	$ 2,215,000
NORTH RIVER RAW WATER LINE	NS/NF		Construction for repair, reline, replacement or new parallel raw water line from the Staunton Dam to the Water Treatment Plant COST UPDATED FROM 2018 Wiley Wilson Report	$ 18,500,000
GROUNDWATER WATER SUPPLY SOURCE (WELL) IMPLEMENTATION	NS/NF		Full development of new groundwater water supply source (well) for redundancy with water supply to Water Treatment Plant, based on 2018 Wiley Wilson Report	$ 4,000,000
ENGLEWOOD DRIVE-PHASE IVB -MOVED TO NS/NF	NS/NF		Replace water line on Englewood Drive from Churchville Avenue to Shutterlee Mill Road during construction of storm drain project	$ 260,000
GROUNDWATER MONITORING PROGRAM	NS/NF		Installation of a groundwater monitoring well at Gardner Spring to monitor water quality and conditions. 2018 Wiley Wilson Report. (Project will require an annual cost for well sampling, testing, and reporting estimated at $44,000 /year)	$ 110,000
MIDDLE RIVER INTAKE	NS/NF		Design and construction of improvements to the Middle River intake to improve the water supply source.	$ 1,500,000
FRANKLIN HILL ZONE BOOSTER PUMP STATION	NS/NF		Installation of a booster pump in the Franklin Hill Zone to serve West Beverley Street (and adjacent street) west of Van Fossen Lane. Project is necessary should ACSA demand increase in Blackburn	$ 900,000
NORTH RIVER RAW WATER LINE PIGGING	NS/NF		Cleaning (pigging) of North River raw waterline to restore capacity. Will be required by 2028	$ 350,000
			TOTAL PROJECTS NOT SCHEDULED / NOT FUNDED	**$ 27,835,000**
TOTAL WATER FUND CIP			**FY2022-FY2026 + NS/NF PROJECTS**	**$ 52,298,000**

CITY OF STAUNTON
CAPITAL IMPROVEMENT PLAN (CIP)
SEWER FUND

		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE
FY2022					
STUART STREET SEWER LINE	FY2022	Sewer Fund Balance	Replace 440 LF Sewer Line from Reservoir Street to Summerson Street		$ 150,000
LYLE - BLANDFORD STREET SEWER LINE	FY2022	SF BUDGET	Replace 270 LF of deterioriated sewer line		$ 80,000
SEWER LINE CONSTRUCTION IMPROVEMENTS DESIGN WORK FOR EASTERN PORTION OF STAUNTON	FY2022	Contingent on State Grant Award	Design of wastewater collection and wastewater pump station design. Funding via State Grant Awards		$ 164,500
COMMERCE ROAD SEWER LINE - PHASE 2	FY2022	SF BUDGET	Survey and Design of Commerce Road Sewer Line - Phase 2		$ 100,000
			TOTAL SEWER PROJECTS FY2022		**$ 494,500**
FY2023					
COMMERCE ROAD SEWER LINE - PHASE 2	FY2023	SF BUDGET	Phase 2 - Replacement of the Commerce Road sewer line from end of Kalorama Street to Dominion Substation at Greenville Avenue sewer discharge point (old MH Nos. L190-L197). 2008 Draper Aden Study UPDATED COST 2021. FIRST YEAR FUNDING.		$ 450,000
SEWER LINE CONSTRUCTION IMPROVEMENTS FOR EASTERN PORTION OF STAUNTON	FY2023	Contingent on State Grant Award	Install sewer lines in conjunction utility expansion on the eastern portion of the city serving both residential and industrial facilities at Staunton Crossing. Funding split $3,750,000 State Grant / $1,250,000 local funds		$ 5,000,000
			TOTAL SEWER PROJECTS FY2023		**$ 5,450,000**
FY2024					
COMMERCE ROAD SEWER LINE - PHASE 2	FY2024	SF BUDGET	Phase 2 - Replacement of the Commerce Road sewer line from end of Kalorama Street to Dominion Substation at Greenville Avenue sewer discharge point (old MH Nos. L190-L197). 2008 Draper Aden Study UPDATED COST 2021. SECOND YEAR FUNDING.		$ 450,000
			TOTAL SEWER PROJECTS FY2024		**$ 450,000**
FY2025					
LEWIS CREEK SEWER LINE PER (FORMERLY COMMERCE ROAD SEWER PHASES 3 AND 4)	FY2025	SF BUDGET	Preliminary Engineering Report (PER) to re-evaluate Lewis Creek sewer - Greenville Avenue and Johnson Street Sections (formerly Commerce Road Sewer Line Phases 3 and 4) for possible alternatives to 2008 Draper Aden Study		$ 100,000
DESIGN - LEWIS CREEK SEWER UPGRADE - GREENVILLE AVENUE SECTION (FORMERLY COMMERCE ROAD SEWER LINE - PHASE 3)	FY2025	SF BUDGET	Upgrade of the Lewis Creek sewer - Greenville Avenue Section (formerly Commerce Road sewer - Phase 3) from Dominion Substation to South New Street (old MH Nos. L197-L243). 2008 Draper Aden Study		$ 300,000
			TOTAL SEWER PROJECTS FY2025		**$ 400,000**
FY2026					
LEWIS CREEK SEWER UPGRADE - GREENVILLE AVENUE SECTION (FORMERLY COMMERCE ROAD SEWER LINE - PHASE 3)	FY2026	SF BUDGET	Upgrade of the Lewis Creek sewer - Greenville Avenue Section (formerly Commerce Road sewer - Phase 3) from Dominion Substation to South New Street (old MH Nos. L197-L243). 2008 Draper Aden Study		$2,000,000
			TOTAL SEWER PROJECTS FY2026		**$ 2,000,000**

CITY OF STAUNTON

CAPITAL IMPROVEMENT PLAN (CIP)

SEWER FUND

NOT SCHEDULED/ NOT FUNDED PROJECTS (NS/NF)		PROPOSED FUNDING SOURCE	PROJECT DESCRIPTION		PROJECT ESTIMATE
UNIONTOWN SEWER	NS/NF		Instalation of sewer lines north of the railroad along Anthony Street and south of the railroad along Jones and Patton Streets.		$2,984,000
DESIGN - LEWIS CREEK SEWER UPGRADE - JOHNSON STREET SECTION (FORMERLY COMMERCE ROAD SEWER LINE - PHASE 4)	NS/NF		Upgrade of the Lewis Creek sewer - Johnson Street Section (formerly Commerce Road sewer - Phase 4) from South New Street to Wharf Parking Lot at Central Avenue sewer discharge point (old MH Nos. L243-L265). 2008 Draper Aden Study		$250,000
LEWIS CREEK SEWER UPGRADE - JOHNSON STREET SECTION (FORMERLY COMMERCE ROAD SEWER LINE - PHASE 4)	NS/NF		Upgrade of the Lewis Creek sewer - Johnson Street Section (formerly Commerce Road sewer - Phase 4) from South New Street to Wharf Parking Lot at Central Avenue sewer discharge point (old MH Nos. L243-L265). 2008 Draper Aden Study		$800,000
ENGLEWOOD DRIVE SEWER PHASE IV-B	NS/NF		Replace sewer line during construction of storm drain project		$500,000
ROSE HILL CIRCLE SEWER LINE	NS/NF		Install sanitary sewer in the 100 and 200 blocks to provide City sewer service to multiple homes currently being served by septic systems. 2014 COS Engineering Dept Study		$350,000
GUY STREET SEWER EXTENSION	NS/NF		Sewer line extension to remove six homes from septic tanks		$135,000
			TOTAL PROJECTS NOT SCHEDULED / NOT FUNDED		**$ 5,019,000**
TOTAL SEWER FUND CIP			**FY2022-FY2026 + NS/NF PROJECTS**		**$ 13,813,500**

GENERAL FUND

FUND: 110 - GENERAL FUND

01 PROPERTY TAXES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41110 R2005	REAL ESTATE TAXES 2005	-	20	-	-	-	-
11001 41110 R2006	REAL ESTATE TAXES 2006	-	365	-	-	-	-
11001 41110 R2007	REAL ESTATE TAXES 2007	-	427	-	-	-	-
11001 41110 R2008	REAL ESTATE TAXES 2008	-	2,112	-	-	-	-
11001 41110 R2009	REAL ESTATE TAXES 2009	-	3,044	-	-	-	-
11001 41110 R2010	REAL ESTATE TAXES 2010	-	4,710	-	-	-	-
11001 41110 R2011	REAL ESTATE TAXES 2011	-	10,319	-	-	-	-
11001 41110 R2012	REAL ESTATE TAXES 2012	-	6,928	-	-	-	-
11001 41110 R2013	REAL ESTATE TAXES 2013	-	14,859	-	-	-	-
11001 41110 R2014	REAL ESTATE TAXES 2014	-	16,878	-	-	-	-
11001 41110 R2015	REAL ESTATE TAXES 2015	-	33,919	-	-	-	-
11001 41110 R2016	REAL ESTATE TAXES 2016	-	46,685	-	-	-	-
11001 41110 R2017	REAL ESTATE TAXES 2017	50,000	53,634	-	-	-	-
11001 41110 R2018	REAL ESTATE TAXES 2018	50,000	69,297	50,000	50,000	-	(50,000)
11001 41110 R2019	REAL ESTATE TAXES 2019	300,000	133,363	50,000	50,000	50,000	-
11001 41110 R2020	REAL ESTATE TAXES 2020	17,812,500	5,211,017	300,000	300,000	50,000	(250,000)
11001 41110 R2021	REAL ESTATE TAXES 2021	-	14,851,290	19,767,363	19,767,363	300,000	(19,467,363)
11001 41110 R2022	REAL ESTATE TAXES 2022	-	-	-	-	20,092,518	20,092,518
11001 41112	REAL ESTATE-PUBLIC SERVICE	902,500	925,893	905,000	905,000	940,000	35,000
11001 41113	REAL ESTATE-INTEREST	160,000	138,893	150,000	150,000	150,000	-
11001 41115	REAL ESTATE-PENALTY	120,000	124,578	115,000	115,000	120,000	5,000

FUND: 110 - GENERAL FUND

01 PROPERTY TAXES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41118 D2015	DOWNTOWN TAX 2015	-	52	-	-	-	-
11001 41118 D2016	DOWNTOWN TAX 2016	-	115	-	-	-	-
11001 41118 D2017	DOWNTOWN TAX 2017	-	249	-	-	-	-
11001 41118 D2018	DOWNTOWN TAX 2018	-	249	-	-	-	-
11001 41118 D2019	DOWNTOWN TAX 2019	-	253	-	-	-	-
11001 41118 D2020	DOWNTOWN TAX 2020	118,750	35,658	-	-	-	-
11001 41118 D2021	DOWNTOWN TAX 2021	-	92,268	120,000	120,000	-	(120,000)
11001 41118 D2022	DOWNTOWN TAX 2022	-	-	-	-	125,243	125,243
11001 41120 P2015	PERSONAL PROPERTY TAXES 2015	-	5,543	-	-	-	-
11001 41120 P2016	PERSONAL PROPERTY TAXES 2016	75,000	10,589	-	-	-	-
11001 41120 P2017	PERSONAL PROPERTY TAXES 2017	150,000	24,802	-	-	-	-
11001 41120 P2018	PERSONAL PROPERTY TAXES 2018	-	107,082	75,000	75,000	-	(75,000)
11001 41120 P2019	PERSONAL PROPERTY TAXES 2019	4,992,000	284,482	150,000	150,000	75,000	(75,000)
11001 41120 P2020	PERSONAL PROPERTY TAXES 2020	-	5,647,376	5,300,000	5,300,000	175,000	(5,125,000)
11001 41120 P2021	PERSONAL PROPERTY TAXES 2021	-	-	-	-	5,805,000	5,805,000
11001 41122	PERSONAL PROPERTY-PSC	4,000	2,685	2,700	2,700	2,800	100
11001 41123	PERS PROPERTY-INTEREST	55,000	83,777	65,000	65,000	85,000	20,000
11001 41125	PERSONAL PROP PENALTY	85,000	110,945	85,000	85,000	105,450	20,450
11001 41127	PERS PROP-PRIOR WRITE OFF	-	209	-	-	-	-
11001 41130 M2019	MACHINERY & TOOLS TAX 2019	486,000	235	-	-	-	-
11001 41130 M2020	MACHINERY & TOOLS TAX 2020	-	471,248	-	-	-	-
11001 41130 M2021	MACHINERY & TOOLS TAX 2021	-	-	450,000	450,000	-	(450,000)
11001 41130 M2022	MACHINERY & TOOLS TAX 2022	-	-	-	-	425,000	425,000
Total Org: 11001		$25,360,750	$28,526,046	$27,585,063	$27,585,063	$28,501,011	$915,948

FUND: 110 - GENERAL FUND

02 OTHER LOCAL TAXES

		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41203	BUSINESS & OCCUP LICENSES	1,650,000	2,619,066	2,040,000	2,040,000	2,250,000	210,000
11001 41210	WATER UTILITY	285,000	292,844	285,000	285,000	281,280	(3,720)
11001 41212	GAS UTILITY	300,000	297,823	298,000	298,000	298,000	-
11001 41213	ELECTRIC UTILITY	585,000	587,772	585,000	585,000	585,000	-
11001 41220	LOCAL SALES-1 PERCENT	3,393,750	5,018,212	4,662,500	4,662,500	5,275,000	612,500
11001 41221	BANK STOCK	498,000	626,047	485,000	485,000	575,000	90,000
11001 41222	RECORDATION-LOCAL	220,000	303,519	220,000	220,000	300,000	80,000
11001 41223	CIGARETTE TAX	390,000	393,179	385,000	385,000	385,000	-
11001 41224	TRANSIENT OCCUPANCY TAX	836,000	713,444	760,000	760,000	968,000	208,000
11001 41226	MEALS TAX	3,562,500	4,715,726	4,300,000	4,300,000	5,358,050	1,058,050
11001 41227	PROBATE TAX ON WILLS	7,000	8,965	7,000	7,000	8,500	1,500
11001 41229	SHORT TERM RENTAL TAX	26,000	25,344	23,000	23,000	25,000	2,000
11001 41230	LOCAL COMMUNICATIONS TAX	1,211,250	1,029,397	1,100,000	1,100,000	925,000	(175,000)
Total Org: 11001		$12,964,500	$16,631,337	$15,150,500	$15,150,500	$17,233,830	$2,083,330

FUND: 110 - GENERAL FUND

03 PERMITS

		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11032 41310	DOG LICENSES	11,500	8,872	10,500	10,500	8,950	(1,550)
11001 41311	ST RENT REGIS FEE	-	700	-	-	-	-
11001 41315	PRECIOUS METALS PERMIT	-	200	-	-	-	-
11032 41322	BUILDING PERMITS	98,000	83,334	80,000	80,000	70,850	(9,150)
11032 41323	ELECTRICAL PERMITS	35,000	33,662	30,000	30,000	24,000	(6,000)
11032 41324	PLUMBING PERMITS	44,000	44,388	38,000	38,000	43,000	5,000
11082 41326	SUBDIVISION REVIEW	-	2,600	-	-	-	-
11022 41330	TRANSFER FEES-CIRCUIT COURT	900	974	900	900	1,000	100
11082 41331	ZONING FEES-ADVERT & COMMISS	10,000	14,075	10,500	10,500	14,250	3,750
11032 41337	POLICE RECORDING FEES	11,000	21,464	14,000	14,000	14,000	-
11032 41339	ELECTRONIC SUMMONS FEE	17,500	13,354	18,000	18,000	20,000	2,000
11032 41340	FIRE PERMITS	5,000	3,675	4,000	4,000	4,200	200
11082 41340	OTHER PERMITS AND FEES	2,500	2,700	2,500	2,500	1,700	(800)
Total Org: 11082		$235,400	$229,999	$208,400	$208,400	$201,950	($6,450)

FUND: 110 - GENERAL FUND

04 FINES AND FORFEITURE

		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11022 41410	CIRCUIT COURT FINES	168,000	83,157	168,000	168,000	168,000	-
11022 41411	COURT RECORDER FEE	46,000	42,975	46,000	46,000	54,000	8,000
11032 41413	ANIMAL CONTROL FINES	6,000	5,090	6,000	6,000	6,000	-
11022 41417	COURTHOUSE MAINTENANCE FEES	12,000	8,214	12,000	12,000	9,500	(2,500)
Total Org: 11022		$232,000	$139,436	$232,000	$232,000	$237,500	$5,500

FUND: 110 - GENERAL FUND

05 REV-MONEY & PROPERTY

		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41510	INTEREST REVENUE	200,000	70,912	100,000	100,000	45,000	(55,000)
11001 41520	RENTAL OF REAL PROPERTY	41,000	45,969	30,000	54,000	58,000	4,000
11072 41520	RENTAL OF REAL PROPERTY	5,500	6,170	5,500	5,500	6,200	700
Total Org: 11072		$246,500	$123,051	$135,500	$159,500	$109,200	($50,300)

FUND: 110 - GENERAL FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11022 41610	SHERIFF FEES	43,867	2,617	2,617	2,617	2,617	-
11022 41611	COMMONWEALTH ATTORNEY FEES	3,500	4,877	4,200	4,200	4,875	675
11022 41612	CIRCUIT COURT FEES	3,600	3,025	3,600	3,600	3,600	-
11022 41613	COURTHOUSE SECURITY FEE-$5	45,000	46,831	45,000	45,000	60,000	15,000
11022 41614	JAIL ADMISSION FEE	3,250	3,655	3,250	3,250	3,650	400
11022 41615	CLERK CIRCUIT COURT COPY FEES	10,500	10,034	11,500	11,500	3,500	(8,000)
11001 41626	PROPERTY CLEAN UP FEES	2,000	17,891	2,000	2,000	4,800	2,800
11072 41630	LIBRARY FEES & FINES	18,500	4,498	2,500	2,500	6,500	4,000
11072 41631	GOLF MEMBERSHIP FEES	12,000	8,309	20,000	20,000	30,000	10,000
11072 41634 36500	RECREATION-CAMP STAUNTON	80,000	70,969	80,000	80,000	85,000	5,000
11072 41635 36200	RECREATION-HEART PROGRAM	160,000	-	156,500	156,500	156,500	-
11072 41637	RECREATION-INSTR/EDUC CLASSES	25,000	5,441	25,000	25,000	25,000	-
11072 41638	RECREATION-LEAGUE FEES	40,000	25,200	40,000	40,000	40,000	-
11072 41639	GOLF CART RENTALS	75,000	98,511	110,642	110,642	126,530	15,888
11072 41640	GOLF GREEN FEES	75,000	85,988	51,933	51,933	75,680	23,747
11072 41641	DUCK FEEDER REVENUE	7,000	9,384	3,500	3,500	9,400	5,900
11072 41642	RECREATION FEES	1,000	(600)	1,000	1,000	750	(250)
11072 41643	SWIMMING POOL FEES	45,000	22,851	35,000	35,000	45,000	10,000
11072 41644	RECREATION TRIP AND TOURS	22,000	-	10,000	10,000	10,000	-
11083 41649	SALE OF PUBLICATIONS & MAPS	-	503	-	-	-	-
11032 41650	TAX EXEMPT SERVICE CHARGES	6,357	6,358	6,400	6,400	6,972	572
11001 41652	DMV STOP FEES	5,500	10,686	6,000	6,000	8,000	2,000
11001 41654	ADMINSTRATIVE FEES	23,000	18,645	18,000	18,000	18,000	-
11082 41670	TOURISM ADVERTISING	-	6,641	-	-	-	-
11032 41713	PHOTOCOPYING CHARGES	-	223	-	-	-	-

FUND: 110 - GENERAL FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41723	PAYMENT IN LIEU OF TAXES-WATER	381,999	409,344	409,344	409,344	410,178	834
11001 41724	PAYMENT IN LIEU OF TAX-SEWER	168,313	183,367	183,367	183,367	170,235	(13,132)
11001 41726	PAYMT IN LIEU OF TAX-PARKING	96,384	100,083	100,083	100,083	98,654	(1,429)
11001 41727	PAYMENT IN LIEU OF TAX STRMWAT	217,144	232,353	232,353	232,353	202,997	(29,356)
11001 41728	PAYMENT IN LIEU OF TAX-ENV	273,670	292,113	292,113	292,113	288,255	(3,858)
Total Org: 11001		$1,844,584	$1,679,798	$1,855,902	$1,855,902	$1,896,693	$40,791

FUND: 110 - GENERAL FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41712	SALE OF SALVAGE & SURPLUS	15,000	2,249	15,000	15,000	15,000	-
11023 41730	DONATIONS-JUDICIAL	500	500	-	-	-	-
11073 41730	DONATIONS-PARKS/RECREATION	1,450	12,689	-	-	-	-
11073 41730 33200	DONATIONS-PARKS/RECREATION	11,233	7,733	-	3,130	-	(3,130)
11073 41730 38300	DONATIONS-PARKS/RECREATION	-	40,597	-	-	-	-
11073 41730 38600	DONATIONS-PARKS/RECREATION	-	1,771	-	-	-	-
11073 41730 38900	DONATIONS	-	36,000	-	-	-	-
11033 41731	DONATIONS-POLICE DEPARTMENT	-	130	-	-	-	-
11013 41735	DONATIONS	7,314	7,314	-	-	-	-
11073 41735	DONATIONS	-	4,100	-	-	-	-
11023 41737	OTHER GRANTS	1,997	1,997	-	-	-	-
11043 41737	OTHER GRANTS	-	-	-	5,000	-	(5,000)
11001 41750	MISCELLANEOUS REVENUE	440	8,654	-	-	-	-
11001 41753	RESTITUTION PAYMENTS	-	275	-	-	-	-
11031 41754	RESITUTION-ANIMAL COSTS	-	1,223	-	-	-	-
11001 41755	PAYMT IN LIEU OF TAXES-SRHA	14,000	14,023	14,000	14,000	13,923	(77)
11073 44123	CAPSAW-SPECIAL GRANT	2,000	-	-	-	-	-
11083 44126 47001	VA TOURISM CORP GRANTS	10,000	10,000	-	-	-	-
11083 44126 47004	VA TOURISM CORP GRANTS	10,000	10,000	-	-	-	-
Total Org: 11083		$73,934	$159,254	$29,000	$37,130	$28,923	($8,207)

FUND: 110 - GENERAL FUND

08 STATE-NONCATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 45213	PUBLIC FACILITIES TAX	105,000	34,460	50,000	50,000	45,000	(5,000)
11001 45215	RECORDATION	70,000	-	45,000	45,000	-	(45,000)
11001 45220	ROLLING STOCK TAXES	10,000	9,647	9,600	9,600	10,200	600
11001 45221	MOTOR VEHICLE RENTAL TAX	87,500	102,311	87,500	87,500	112,500	25,000
11001 45225	LAW ENFORCEMENT	954,888	987,163	954,888	954,888	1,004,888	50,000
11001 45230	PERSONAL PROPERTY-PPTRA	1,652,200	1,652,200	1,652,000	1,652,000	1,652,200	200
11001 45232	RECORDATION-GRANTOR'S TAX	50,000	81,663	50,000	50,000	101,500	51,500
Total Org: 11001		$2,929,588	$2,867,443	$2,848,988	$2,848,988	$2,926,288	$77,300

FUND: 110 - GENERAL FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11023 45320	JUROR & WITNESS FEES	10,000	1,116	10,000	10,000	9,100	(900)
11053 45411	PUBLIC ASSISTANCE-STATE	1,370,208	1,313,983	1,521,908	1,521,908	1,628,175	106,267
11053 45416	CSA ADMIN FUNDS	10,787	10,787	10,787	10,787	10,787	-
11053 45417	CSA-CPMT PROGRAM	2,192,100	1,897,660	2,212,100	2,212,100	2,192,100	(20,000)
11033 45418	DMV-FOUR FOR LIFE FUNDS	23,305	23,738	23,500	23,500	23,500	-
11033 45421	DMV-ANIMAL LICENSE PLATES	750	1,004	750	750	1,000	250
11023 45427	STATE CRIME FORFEITED ASSETS	-	1,825	-	-	-	-
11033 45427	STATE CRIME FORFEITED ASSETS	-	17,441	-	-	-	-
11033 45525	FIRE PROGRAMS FUND	90,496	90,496	88,000	88,000	88,000	-
11043 45530	STREET & HIGHWAY MAINTENANCE	4,214,682	4,298,643	4,290,000	4,798,472	4,300,000	(498,472)
11073 45547	VA COMM FOR THE ARTS	4,500	4,500	4,500	4,500	4,500	-
11073 45550	LIBRARY	153,150	169,777	155,000	155,000	168,022	13,022
11033 45552	E911 WIRELESS FUNDS	95,000	97,693	95,000	95,000	98,000	3,000
11033 45559	DCJS-GRANTS	32,275	-	-	-	-	-
11001 45560	MISCELLANEOUS STATE-AID	-	70,422	-	-	-	-
11033 45560	MISCELLANEOUS STATE-AID	-	9,529	-	-	-	-
11023 45567	DCJS-VICTIM/WITNESS	28,137	37,241	25,000	33,765	25,000	(8,765)
Total Org: 11023		$8,225,390	$8,045,855	$8,436,545	$8,953,782	$8,548,184	($405,598)

FUND: 110 - GENERAL FUND

11 FEDERAL CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11023 46204	VICTIM/WITNESS GRANT	84,411	48,429	58,000	78,784	112,548	33,764
11033 46206 52900	FEDERAL DMV GRANT	12,352	5,115	-	-	-	-
11033 46207 53300	US MARSHALL FORFEITED ASSET	28,901	20,028	-	22,000	-	(22,000)
11053 46246	PUBLIC ASSISTANCE-FEDERAL	1,176,404	1,329,385	1,305,629	1,305,629	1,396,153	90,524
11073 46248 33300	FORESTRY	1,330	1,380	-	-	-	-
11001 46250 ARPA	MISCELLANEOUS FEDERAL AID	-	-	-	6,477,913	-	(6,477,913)
11001 46250 ARPAL	MISCELLANEOUS FEDERAL AID	-	-	-	21,309	-	(21,309)
11001 46250 COVID	MISCELLANEOUS FEDERAL AID	4,251,182	4,251,182	-	-	-	-
11013 46250 COVEL	MISCELLANEOUS FEDERAL AID	56,278	31,406	-	-	-	-
11033 46250 40244	SAFER GRANT	65,046	61,200	-	-	-	-
11083 46250	MISCELLANEOUS FEDERAL AID	-	-	-	-	71,939	71,939
11033 46252 53400	DCJS GRANTS-POL COVID	6,912	6,761	-	-	-	-
Total Org: 11033		$5,682,816	$5,754,887	$1,363,629	$7,905,635	$1,580,640	($6,324,995)

FUND: 110 - GENERAL FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 49223	TRANSFER FROM HEALTH	150,000	-	-	1,188,378	400,000	(788,378)
11001 49239	TRANSFER FROM CIP	307,478	-	-	-	-	-
11001 49261	TRANSFER FROM INVENTORY	-	-	1,188,378	-	607,725	607,725
Total Org: 11001		$457,478	$-	$1,188,378	$1,188,378	$1,007,725	($180,653)

FUND: 110 - GENERAL FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41930	APPRO.OF PRIOR YR FUND BAL	5,189,961	-	-	7,623,392	-	(7,623,392)
11001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	368,391	-	-	1,050,277	-	(1,050,277)
Total Org: 11001		$5,558,352	$-	$-	$8,673,669	$-	($8,673,669)

FUND: 110 - GENERAL FUND

15 SALE OF PROPERTY

		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11001 41749	PROCEEDS FROM TAX SALE	-	34,084	-	-	-	-
Total Org: 11001		$-	$34,084	$-	$-	$-	$-

FUND: 110 - GENERAL FUND

17 STATE SHARED EXPENSE		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11023 45310	COMMONWEALTH ATTORNEY	544,150	537,826	565,439	565,439	601,581	36,142
11023 45311	SHERIFF	339,484	339,511	320,880	413,943	416,988	3,045
11013 45312	COMMISSIONER OF REVENUE	127,423	126,833	132,408	132,408	140,484	8,076
11013 45313	TREASURER	123,602	122,586	130,338	130,338	143,532	13,194
11013 45315	ELECTORAL BOARD & REGISTRAR	38,525	39,383	40,000	73,926	75,679	1,753
11023 45317	CIRCUIT COURT CLERK	310,151	306,015	323,591	323,591	348,098	24,507
11023 45318 40310	CIRCUIT COURT TECH TRUST FUND	16,929	16,345	17,178	14,406	17,634	3,228
Total Org: 11023		$1,500,264	$1,488,500	$1,529,834	$1,654,051	$1,743,996	$89,945

FUND: 110 - GENERAL FUND

18 RECOVERED COSTS

		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
11013 41738	WELLNESS PROGRAM REIMBURSE	10,000	-	12,500	12,500	11,000	(1,500)
11013 41901	RECOVERED COSTS-GEN GOV	-	581	-	-	-	-
11023 41901	RECOVERED COSTS-COURTS	58,000	18,315	58,000	58,000	58,000	-
11033 41901	RECOVERED COSTS-PUBLIC SAFTY	589,874	634,006	615,735	615,735	648,000	32,265
11043 41901	RECOVERED COSTS-PW	25,000	4,778	25,000	25,000	25,000	-
11073 41901	RECOVERED COSTS-REC/LIB	55,000	54,379	55,000	55,000	55,000	-
11063 41902	RECOVERED COSTS-EDUCATION FUND	379,000	382,626	379,000	379,000	335,000	(44,000)
11033 41916	POLICE SECURITY	45,000	32,267	45,000	45,000	45,000	-
11031 41928	INSURANCE RECOVERY	58,952	59,830	-	8,498	-	(8,498)
11041 41928	INSURANCE RECOVERY	4,071	4,071	-	3,360	-	(3,360)
11073 41928	INSURANCE RECOVERY	-	9,605	-	-	-	-
Total Org: 11033		$1,224,897	$1,200,458	$1,190,235	$1,202,093	$1,177,000	($25,093)
Total Fund: 110		**$66,536,453**	**$66,880,149**	**$61,753,974**	**$77,655,091**	**$65,192,940**	**($12,462,151)**

FUND: 110 - GENERAL FUND

18 RECOVERED COSTS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$66,536,453**	**$66,880,149**	**$61,753,974**	**$77,655,091**	**$65,192,940**	**($12,462,151)**

FUND: 110 - GENERAL FUND

11011110	CITY COUNCIL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51008	ELECTED/APPOINTED OFFICIALS	71,277	71,277	71,000	71,000	71,000	-
52005	HEALTH INSURANCE	36,055	36,055	38,940	38,940	39,294	354
52006	HSA CONTRIBUTION	1,800	1,800	1,800	1,800	800	(1,000)
52010	SOCIAL SECURITY-FICA	5,432	4,430	5,432	5,432	5,432	-
55001	TELEPHONE	-	36	-	-	-	-
55205	SPECIAL EXPENSES	20,000	20,520	20,000	20,190	40,000	19,810
55205 COVID	SPECIAL EXPENSES	766	766	-	-	-	-
55405	OFFICE SUPPLIES	763	763	250	250	250	-
55410	POSTAGE OR SHIPPING	-	11	50	50	50	-
Total Org: 11011110		$136,093	$135,657	$137,472	$137,662	$156,826	$19,164

FUND: 110 - GENERAL FUND

11011120	CLERK OF COUNCIL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	4,273	4,273	57,260	57,260	51,875	(5,385)
51510	PART-TIME HELP	22,403	17,684	-	-	-	-
51530	OVERTIME	593	593	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	-	68	767	767	695	(72)
52005	HEALTH INSURANCE	630	630	6,998	6,998	7,768	770
52010	SOCIAL SECURITY-FICA	1,714	1,712	4,380	4,380	3,968	(412)
52020	RETIREMENT-VRS	-	710	8,749	8,749	8,959	210
52025	WORKER'S COMPENSATION	-	-	73	73	71	(2)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	30	5
52035	DISABILITY INSURANCE	-	22	-	-	220	220
53001	ADVERTISING	15,000	19,764	15,000	15,000	15,000	-
53010	PROFESSIONAL SERVICES	12,300	1,990	7,300	12,300	7,300	(5,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	145	200	200	200	-
55001	TELEPHONE	-	211	-	-	-	-
55002	DUES & SUBSCRIPTIONS	-	70	-	-	-	-
55005	TRAINING & TRAVEL	1,300	-	1,300	1,300	1,300	-
55405	OFFICE SUPPLIES	1,500	1,148	1,500	1,500	1,500	-
Total Org: 11011120		$59,938	$49,047	$103,552	$108,552	$98,886	($9,666)

FUND: 110 - GENERAL FUND

11011210	CITY MANAGER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	382,285	382,285	385,653	385,653	398,362	12,709
51510	PART-TIME HELP	640	640	-	-	-	-
51530	OVERTIME	3,891	3,891	507	507	507	-
52001	GROUP LIFE INSURANCE-VRS	5,369	5,408	5,493	5,493	5,675	182
52005	HEALTH INSURANCE	39,678	39,678	45,745	45,745	28,558	(17,187)
52006	HSA CONTRIBUTION	800	800	1,500	1,500	850	(650)
52010	SOCIAL SECURITY-FICA	27,820	25,252	29,502	29,502	32,438	2,936
52020	RETIREMENT-VRS	61,220	61,651	62,641	62,641	73,143	10,502
52030	UNEMPLOYMENT INSURANCE-VEC	75	91	150	150	91	(59)
52035	DISABILITY INSURANCE	848	1,105	1,095	1,095	1,695	600
52037	DEFERRED COMP PAYMENT	24,496	37,549	24,799	24,799	24,254	(545)
55001	TELEPHONE	2,600	2,229	2,600	2,883	2,600	(283)
55002	DUES & SUBSCRIPTIONS	6,200	4,794	6,200	6,200	6,400	200
55005	TRAINING & TRAVEL	4,800	3,417	4,800	4,800	5,800	1,000
55205	SPECIAL EXPENSES	5,000	10	5,000	5,000	6,560	1,560
55215	AUTO ALLOWANCE	7,560	-	7,560	7,560	6,000	(1,560)
55405	OFFICE SUPPLIES	2,500	3,186	2,500	3,588	2,700	(888)
55406	PHOTOCOPYING	250	118	250	250	250	-
55410	POSTAGE OR SHIPPING	300	66	300	300	300	-
55415 COVIL	MATERIALS/SUPPLIES	44	44	-	-	-	-
55498	RENTAL OF SOFTWARE	1,300	-	1,300	1,300	1,300	-
Total Org: 11011210		$577,675	$572,213	$587,595	$588,966	$597,483	$8,517

FUND: 110 - GENERAL FUND

11011220	HUMAN RESOURCES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	400,845	400,845	403,395	403,395	419,629	16,234
51530	OVERTIME	1,000	628	1,005	1,005	1,000	(5)
52001	GROUP LIFE INSURANCE-VRS	5,257	5,259	5,392	5,392	5,623	231
52005	HEALTH INSURANCE	41,520	41,520	45,453	45,453	42,344	(3,109)
52006	HSA CONTRIBUTION	500	750	975	975	500	(475)
52010	SOCIAL SECURITY-FICA	29,042	29,497	30,860	30,860	32,178	1,318
52020	RETIREMENT-VRS	59,948	59,952	61,486	61,486	72,470	10,984
52030	UNEMPLOYMENT INSURANCE-VEC	125	152	190	190	152	(38)
52035	DISABILITY INSURANCE	885	213	989	989	1,788	799
53001	ADVERTISING	5,000	3,758	5,000	5,000	5,000	-
53005	PRINTING AND BINDING	1,000	-	1,000	1,000	1,000	-
53010	PROFESSIONAL SERVICES	40,000	36,530	46,000	46,000	54,000	8,000
53016	MEDICAL EXAMINATIONS	15,000	11,494	15,000	15,000	15,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	250	116	250	250	250	-
55001	TELEPHONE	1,000	1,351	1,000	1,000	1,000	-
55002	DUES & SUBSCRIPTIONS	1,000	1,086	1,000	1,000	1,000	-
55005	TRAINING & TRAVEL	1,000	1,053	12,300	8,327	12,300	3,973
55007	PHYSICAL FITNESS PROGRAM	9,000	6,790	9,000	9,000	9,000	-
55205	SPECIAL EXPENSES	5,000	5,363	6,000	6,000	6,000	-
55405	OFFICE SUPPLIES	3,000	3,306	3,000	7,977	3,000	(4,977)
55406	PHOTOCOPYING	1,000	-	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	1,000	209	1,000	1,000	1,000	-
55992	WELLNESS PROGRAM EXPENSES	10,000	6,770	10,000	10,000	10,000	-
Total Org: 11011220		$632,372	$616,639	$661,295	$662,299	$695,234	$32,935

FUND: 110 - GENERAL FUND

11011230	CITY ATTORNEY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	209,400	209,400	230,558	230,558	225,387	(5,171)
51530	OVERTIME	720	720	500	500	500	-
52001	GROUP LIFE INSURANCE-VRS	2,888	2,565	3,083	3,083	3,181	98
52005	HEALTH INSURANCE	13,918	13,918	39,700	39,700	26,067	(13,633)
52006	HSA CONTRIBUTION	500	250	-	-	-	-
52010	SOCIAL SECURITY-FICA	15,971	14,033	17,638	17,638	18,198	560
52020	RETIREMENT-VRS	32,928	29,241	35,153	35,153	40,997	5,844
52030	UNEMPLOYMENT INSURANCE-VEC	50	91	50	50	61	11
52037	DEFERRED COMP PAYMENT	51,017	51,017	-	-	12,000	12,000
53010	PROFESSIONAL SERVICES	73,226	26,543	54,000	100,238	54,000	(46,238)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	163	500	500	500	-
55001	TELEPHONE	1,500	1,189	1,500	1,500	1,500	-
55002	DUES & SUBSCRIPTIONS	4,000	3,672	4,000	4,000	4,000	-
55005	TRAINING & TRAVEL	4,000	1,380	4,000	4,000	4,000	-
55405	OFFICE SUPPLIES	4,000	3,179	4,000	4,000	4,000	-
55406	PHOTOCOPYING	200	244	200	200	400	200
55410	POSTAGE OR SHIPPING	100	27	100	100	200	100
55486	NON-CAPITAL EQUIPMENT	-	1,906	-	-	-	-
55498	RENTAL OF SOFTWARE	1,200	-	1,200	1,200	1,200	-
Total Org: 11011230		$416,117	$359,539	$396,182	$442,420	$396,191	($46,229)

FUND: 110 - GENERAL FUND

11011240	COMMUNICATIONS MANAGER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	36,724	23,100	78,733	78,733	80,301	1,568
52001	GROUP LIFE INSURANCE-VRS	512	258	1,055	1,055	1,076	21
52005	HEALTH INSURANCE	3,933	3,933	-	-	18,515	18,515
52010	SOCIAL SECURITY-FICA	2,819	1,638	6,023	6,023	6,143	120
52020	RETIREMENT-VRS	5,836	2,942	12,030	12,030	13,868	1,838
52030	UNEMPLOYMENT INSURANCE-VEC	25	30	25	25	30	5
52035	DISABILITY INSURANCE	86	-	149	149	341	192
53001	ADVERTISING	500	-	500	500	375	(125)
53005	PRINTING AND BINDING	1,000	-	1,000	1,000	750	(250)
53010	PROFESSIONAL SERVICES	26,000	11,375	5,000	5,000	31,608	26,608
53010 COVID	PROFESSIONAL SERVICES	7,950	7,950	-	-	-	-
55001	TELEPHONE	300	546	300	394	-	(394)
55002	DUES & SUBSCRIPTIONS	300	52	300	300	-	(300)
55005	TRAINING & TRAVEL	500	702	500	500	-	(500)
55205	SPECIAL EXPENSES	-	-	-	-	7,500	7,500
55405	OFFICE SUPPLIES	250	209	250	250	-	(250)
55410	POSTAGE OR SHIPPING	100	23	100	100	-	(100)
55498	RENTAL OF SOFTWARE	-	781	-	-	-	-
Total Org: 11011240		$86,835	$53,538	$105,965	$106,059	$160,507	$54,448

FUND: 110 - GENERAL FUND

11011250	PROFESSIONAL CONSULTANTS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53010	PROFESSIONAL SERVICES	70,000	67,500	75,000	75,000	77,000	2,000
Total Org: 11011250		$70,000	$67,500	$75,000	$75,000	$77,000	$2,000

FUND: 110 - GENERAL FUND

11011260	CITY MEMBERSHIPS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55640	CHAMBER OF COMMERCE	2,100	2,100	1,500	1,500	2,300	800
55682	VIRGINIA MUNICIPAL LEAGUE	11,038	11,038	11,250	11,250	12,000	750
55684	VA INSTITUTE OF GOVERNMENT	1,500	1,500	1,500	1,500	1,500	-
55686	VIRGINIA 1ST CITIES COALITION	14,246	14,246	14,500	14,500	14,750	250
Total Org: 11011260		$28,884	$28,884	$28,750	$28,750	$30,550	$1,800

FUND: 110 - GENERAL FUND

11011310	FINANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	669,254	669,254	678,434	678,434	705,278	26,844
51510	PART-TIME HELP	25,000	-	25,000	25,000	25,938	938
51530	OVERTIME	7,000	1,868	6,323	6,323	7,000	677
52001	GROUP LIFE INSURANCE-VRS	8,891	8,839	9,091	9,091	9,451	360
52005	HEALTH INSURANCE	78,504	78,504	79,350	79,350	83,197	3,847
52006	HSA CONTRIBUTION	500	500	535	535	530	(5)
52010	SOCIAL SECURITY-FICA	51,420	49,049	54,391	54,391	56,473	2,082
52020	RETIREMENT-VRS	101,384	101,367	103,665	103,665	121,802	18,137
52030	UNEMPLOYMENT INSURANCE-VEC	160	243	195	195	243	48
52035	DISABILITY INSURANCE	1,565	1,278	1,291	1,291	3,137	1,846
52850	FFCRA EMERG PD SICK LEAVE	-	2,851	-	-	-	-
53001	ADVERTISING	1,000	-	100	100	-	(100)
53005	PRINTING AND BINDING	3,250	1,507	6,000	10,000	10,000	-
53010	PROFESSIONAL SERVICES	75,820	20,539	25,000	80,281	35,000	(45,281)
53011	CONTRACTUAL AGREEMENTS	650	851	650	650	650	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,650	734	1,650	1,650	1,650	-
55001	TELEPHONE	2,300	2,926	2,300	2,482	2,300	(182)
55002	DUES & SUBSCRIPTIONS	6,000	5,230	6,000	6,000	6,000	-
55005	TRAINING & TRAVEL	6,500	2,392	6,500	7,650	6,500	(1,150)
55305	MAINT/REPAIR-VEHICLES	250	36	250	250	250	-
55405	OFFICE SUPPLIES	17,000	14,351	17,000	17,659	17,000	(659)
55406	PHOTOCOPYING	500	113	500	500	500	-
55410	POSTAGE OR SHIPPING	6,300	4,854	6,300	6,300	6,300	-
55415 COVID	MATERIALS/SUPPLIES	18,549	18,549	-	-	-	-
55481	GAS & OIL	800	37	800	800	800	-
55486	NON-CAPITAL EQUIPMENT	1,200	-	1,200	1,200	1,200	-
55497	RENTAL OF EQUIPMENT	2,000	2,458	2,000	2,000	2,000	-
55498	RENTAL OF SOFTWARE	296,515	173,981	224,000	279,800	224,000	(55,800)

FUND: 110 - GENERAL FUND

11011310	FINANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58389	CONTINGENCY	-	-	(293,758)	81,799	(309,459)	(391,258)
Total Org: 11011310		$1,383,961	$1,162,312	$964,767	$1,457,396	$1,017,740	($439,656)

FUND: 110 - GENERAL FUND

11011320	ASSESSOR	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	194,804	194,804	200,842	200,842	207,496	6,654
51530	OVERTIME	400	121	400	400	400	-
52001	GROUP LIFE INSURANCE-VRS	2,550	2,550	2,691	2,691	2,780	89
52005	HEALTH INSURANCE	29,220	29,220	31,850	31,850	34,379	2,529
52010	SOCIAL SECURITY-FICA	14,074	14,401	15,395	15,395	15,904	509
52020	RETIREMENT-VRS	29,073	29,075	30,689	30,689	35,835	5,146
52030	UNEMPLOYMENT INSURANCE-VEC	75	91	78	78	91	13
52035	DISABILITY INSURANCE	429	186	198	198	884	686
53001	ADVERTISING	350	-	250	250	400	150
53005	PRINTING AND BINDING	2,400	2,074	1,500	1,500	2,400	900
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	500	327	25,000	25,000	25,000	-
55001	TELEPHONE	900	686	900	900	800	(100)
55002	DUES & SUBSCRIPTIONS	1,125	1,325	1,500	1,500	1,295	(205)
55005	TRAINING & TRAVEL	500	500	1,575	1,575	1,600	25
55305	MAINT/REPAIR-VEHICLES	500	-	500	500	375	(125)
55405	OFFICE SUPPLIES	2,000	880	1,000	1,000	1,000	-
55406	PHOTOCOPYING	-	-	200	200	100	(100)
55410	POSTAGE OR SHIPPING	8,000	4,483	3,000	3,000	8,000	5,000
55480	TIRES	125	-	125	125	100	(25)
55481	GAS & OIL	750	231	1,500	1,500	2,000	500
55486	NON-CAPITAL EQUIPMENT	5,000	-	-	-	-	-
55497	RENTAL OF EQUIPMENT	-	30	-	-	-	-
55498	RENTAL OF SOFTWARE	11,100	12,125	12,725	12,725	18,100	5,375
58306	OFFICE EQUIPMENT	-	-	700	700	550	(150)
58311	FURNITURE & FIXTURES	-	-	600	600	350	(250)
58342	COMPUTER EQUIPMENT	-	-	1,600	1,600	1,200	(400)
Total Org: 11011320		$303,875	$293,111	$334,818	$334,818	$361,039	$26,221

FUND: 110 - GENERAL FUND

11011330	COMMISSIONER OF REVENUE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51007	CONSTITUTIONAL SALARIES	235,251	235,251	235,581	235,581	246,208	10,627
52001	GROUP LIFE INSURANCE-VRS	3,087	3,069	3,157	3,157	3,299	142
52005	HEALTH INSURANCE	41,639	41,639	57,053	57,053	49,231	(7,822)
52006	HSA CONTRIBUTION	1,300	800	875	875	1,300	425
52010	SOCIAL SECURITY-FICA	17,025	17,040	18,022	18,022	18,835	813
52020	RETIREMENT-VRS	35,205	34,991	35,997	35,997	42,520	6,523
52030	UNEMPLOYMENT INSURANCE-VEC	100	91	100	100	122	22
52035	DISABILITY INSURANCE	-	-	200	200	1,046	846
53001	ADVERTISING	250	-	250	250	250	-
53005	PRINTING AND BINDING	1,000	-	1,000	1,000	1,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,000	310	1,000	1,000	1,000	-
55001	TELEPHONE	1,250	1,402	1,250	1,312	1,250	(62)
55002	DUES & SUBSCRIPTIONS	5,300	3,944	5,300	5,300	5,300	-
55005	TRAINING & TRAVEL	4,000	475	4,000	4,000	4,000	-
55405	OFFICE SUPPLIES	4,000	5,155	4,000	4,000	4,000	-
55406	PHOTOCOPYING	400	5	400	400	400	-
55410	POSTAGE OR SHIPPING	6,500	6,897	6,500	6,500	6,500	-
55497	RENTAL OF EQUIPMENT	-	498	-	-	500	500
Total Org: 11011330		$357,307	$351,569	$374,685	$374,747	$386,761	$12,014

FUND: 110 - GENERAL FUND

11011340	TREASURER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51007	CONSTITUTIONAL SALARIES	241,524	241,524	242,360	242,360	252,247	9,887
51530	OVERTIME	1,000	780	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	3,163	3,164	3,234	3,234	3,380	146
52005	HEALTH INSURANCE	34,992	34,992	48,933	48,933	41,172	(7,761)
52010	SOCIAL SECURITY-FICA	17,498	17,947	18,541	18,541	19,373	832
52020	RETIREMENT-VRS	36,068	36,070	36,880	36,880	43,563	6,683
52030	UNEMPLOYMENT INSURANCE-VEC	100	91	100	100	122	22
53001	ADVERTISING	500	216	500	500	400	(100)
53085	COLLECTION FEES	99,056	99,056	7,500	7,500	8,000	500
53086	DMV STOP FEE	5,500	7,525	6,700	6,700	7,000	300
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,100	328	1,100	1,100	500	(600)
55001	TELEPHONE	1,200	1,078	1,200	1,200	1,200	-
55002	DUES & SUBSCRIPTIONS	1,000	(215)	1,000	1,000	500	(500)
55005	TRAINING & TRAVEL	2,000	250	2,000	2,000	2,000	-
55299	CASH OVER & SHORT ACCOUNT	-	(27)	-	-	-	-
55405	OFFICE SUPPLIES	4,000	2,863	4,000	4,000	4,000	-
55406	PHOTOCOPYING	300	110	300	300	200	(100)
55410	POSTAGE OR SHIPPING	22,000	22,800	22,000	22,000	24,000	2,000
Total Org: 11011340		$471,001	$468,550	$397,348	$397,348	$408,657	$11,309

FUND: 110 - GENERAL FUND

11011410	REGISTRAR	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51008	ELECTED/APPOINTED OFFICIALS	51,223	51,223	51,338	83,484	89,214	5,730
51402	ELECTORAL BOARD	7,512	6,665	7,512	9,292	7,510	(1,782)
51405	ELECTORAL OFFICIALS	20,414	20,414	18,000	18,000	18,088	88
51510	PART-TIME HELP	27,714	27,714	24,196	24,196	24,610	414
51530	OVERTIME	498	498	-	-	657	657
52001	GROUP LIFE INSURANCE-VRS	674	667	682	1,113	1,195	82
52005	HEALTH INSURANCE	6,420	6,420	7,193	7,193	7,552	359
52010	SOCIAL SECURITY-FICA	7,011	6,863	7,821	10,416	10,860	444
52020	RETIREMENT-VRS	7,607	7,607	7,778	12,690	15,407	2,717
52025	WORKER'S COMPENSATION	-	-	-	-	426	426
52030	UNEMPLOYMENT INSURANCE-VEC	161	81	182	182	30	(152)
52035	DISABILITY INSURANCE	210	263	828	828	431	(397)
53001	ADVERTISING	1,250	1,024	2,000	2,000	2,000	-
53005	PRINTING AND BINDING	1,000	3,107	1,500	1,500	3,000	1,500
53011	CONTRACTUAL AGREEMENTS	13,000	11,267	14,600	14,600	14,986	386
53101	MAINT/REPAIR-OFFICE EQUIPMENT	450	117	450	450	450	-
55001	TELEPHONE	500	454	500	500	500	-
55002	DUES & SUBSCRIPTIONS	380	531	380	380	514	134
55005	TRAINING & TRAVEL	1,250	623	1,000	1,000	1,000	-
55205	SPECIAL EXPENSES	1,500	280	1,500	1,500	1,500	-
55405	OFFICE SUPPLIES	2,500	3,046	4,500	4,500	4,500	-
55406	PHOTOCOPYING	500	566	500	500	500	-
55410	POSTAGE OR SHIPPING	2,500	7,280	7,500	7,500	16,700	9,200
55415 COVEL	MATERIALS/SUPPLIES	56,278	7,221	-	-	-	-
56040	TECHNOLOGY-SOFTWARE & ON-LINE	-	-	-	12,758	12,315	(443)
58341	SPECIAL EQUIPMENT	-	-	-	-	8,625	8,625
Total Org: 11011410		$210,551	$163,929	$159,960	$214,582	$242,571	$27,989

FUND: 110 - GENERAL FUND

11011510	INFORMATION TECHNOLOGY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	577,935	577,935	579,937	579,937	610,402	30,465
51510	PART-TIME HELP	6,000	-	6,024	6,024	6,225	201
51530	OVERTIME	4,000	528	4,000	4,000	4,000	-
52001	GROUP LIFE INSURANCE-VRS	7,600	7,602	7,771	7,771	8,179	408
52005	HEALTH INSURANCE	87,972	87,972	95,925	95,925	99,221	3,296
52006	HSA CONTRIBUTION	1,300	1,300	1,296	1,296	1,300	4
52010	SOCIAL SECURITY-FICA	42,627	41,186	45,141	45,141	47,478	2,337
52020	RETIREMENT-VRS	86,664	86,653	88,614	88,614	105,416	16,802
52030	UNEMPLOYMENT INSURANCE-VEC	194	213	194	194	213	19
52035	DISABILITY INSURANCE	1,299	1,207	1,293	1,293	2,638	1,345
53010	PROFESSIONAL SERVICES	20,000	20,395	43,000	43,000	50,000	7,000
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	176,577	75,542	167,400	186,875	166,625	(20,250)
55001	TELEPHONE	5,760	4,263	5,760	6,604	5,760	(844)
55002	DUES & SUBSCRIPTIONS	675	355	675	675	675	-
55003	DATA LINES/NETWORKING COMM.	14,550	11,773	17,760	17,760	17,760	-
55005	TRAINING & TRAVEL	16,575	16,362	20,570	20,570	20,320	(250)
55305	MAINT/REPAIR-VEHICLES	800	557	800	800	800	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	9,000	7,503	12,000	12,542	20,500	7,958
55405	OFFICE SUPPLIES	4,333	2,668	4,200	4,200	4,200	-
55406	PHOTOCOPYING	100	-	100	100	100	-
55410	POSTAGE OR SHIPPING	300	50	300	300	300	-
55415 COVID	MATERIALS/SUPPLIES	217	217	-	-	-	-
55481	GAS & OIL	1,500	459	1,500	1,500	1,800	300
55486	NON-CAPITAL EQUIPMENT	20,000	19,136	50,000	50,374	50,000	(374)
55498	RENTAL OF SOFTWARE	78,000	57,861	81,000	106,000	81,000	(25,000)
58341	SPECIAL EQUIPMENT	67,891	50,637	81,000	98,891	50,000	(48,891)
58341 COVID	SPECIAL EQUIPMENT	181,659	181,659	-	-	-	-
Total Org: 11011510		$1,413,528	$1,254,032	$1,316,260	$1,380,386	$1,354,912	($25,474)

FUND: 110 - GENERAL FUND

11011520	RISK MANAGEMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52005	HEALTH INSURANCE	265,043	265,043	100,000	100,000	165,000	65,000
52025	WORKER'S COMPENSATION	300,000	245,346	300,000	300,000	285,000	(15,000)
55101	FIRE & MULTI-PERIL INSURANCE	70,000	45,739	70,000	70,000	60,000	(10,000)
55105	AUTO LIABILITY INSURANCE	75,000	66,756	75,000	75,000	90,000	15,000
55110	OTHER INSURANCES	25,000	33,245	25,000	25,000	40,000	15,000
55120	LOCAL GOVERNMENT LIABILITY	105,000	80,461	105,000	105,000	105,000	-
55125	SELF-INSURANCE-COLLISION	15,000	-	15,000	15,000	15,000	-
55130	DAMAGE CLAIMS AWARDS	5,000	2,551	5,000	5,000	5,000	-
55410	POSTAGE OR SHIPPING	-	6	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	440	-	-	-	-	-
Total Org: 11011520		$860,483	$739,147	$695,000	$695,000	$765,000	$70,000

FUND: 110 - GENERAL FUND

11022110	CIRCUIT COURT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	61,395	61,395	61,735	61,735	64,520	2,785
51510	PART-TIME HELP	44,320	41,856	43,881	43,881	45,982	2,101
51530	OVERTIME	468	468	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	809	809	827	827	865	38
52005	HEALTH INSURANCE	8,945	8,945	13,085	13,085	15,105	2,020
52006	HSA CONTRIBUTION	-	208	-	-	-	-
52010	SOCIAL SECURITY-FICA	7,813	7,890	8,155	8,155	8,453	298
52020	RETIREMENT-VRS	9,226	9,226	9,433	9,433	11,143	1,710
52030	UNEMPLOYMENT INSURANCE-VEC	162	73	162	162	30	(132)
53010	PROFESSIONAL SERVICES	1,000	-	1,000	1,000	1,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
55001	TELEPHONE	1,200	1,138	1,200	1,200	1,200	-
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55205	SPECIAL EXPENSES	1,200	88	1,200	1,200	1,200	-
55225	JUROR & WITNESS FEES	10,000	5,052	10,000	10,000	-	(10,000)
55230	JURY COMMISSIONERS	1,150	-	1,150	1,150	-	(1,150)
55405	OFFICE SUPPLIES	9,500	12,097	9,500	9,500	9,500	-
55406	PHOTOCOPYING	1,000	-	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	500	268	500	500	500	-
Total Org: 11022110		$160,288	$149,514	$164,428	$164,428	$162,098	($2,330)

FUND: 110 - GENERAL FUND

11022120	GENERAL DISTRICT COURT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51009	OTHER SALARIES	-	-	-	-	8,000	8,000
52010	SOCIAL SECURITY-FICA	-	-	-	-	600	600
53010	PROFESSIONAL SERVICES	1,000	560	7,000	7,000	-	(7,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,000	-	1,000	1,000	1,000	-
55001	TELEPHONE	1,500	1,255	1,500	1,500	1,500	-
55002	DUES & SUBSCRIPTIONS	900	586	900	900	900	-
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	3,000	2,114	3,000	3,000	3,000	-
55486	NON-CAPITAL EQUIPMENT	2,500	351	2,500	2,500	2,500	-
Total Org: 11022120		$10,900	$4,866	$16,900	$16,900	$18,500	$1,600

FUND: 110 - GENERAL FUND

11022130	MAGISTRATES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55499	RENTAL OF REAL PROPERTY	2,000	1,911	2,000	2,000	2,225	225
Total Org: 11022130		$2,000	$1,911	$2,000	$2,000	$2,225	$225

FUND: 110 - GENERAL FUND

11022150	JUVENILE DOMESTIC RELATIONS CT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53010	PROFESSIONAL SERVICES	-	-	-	-	5,000	5,000
55001	TELEPHONE	6,500	3,799	6,500	6,500	6,500	-
55002	DUES & SUBSCRIPTIONS	2,000	337	2,000	2,000	2,000	-
55405	OFFICE SUPPLIES	1,000	4,112	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	5,000	340	5,000	5,000	5,000	-
55499	RENTAL OF REAL PROPERTY	60,592	60,592	60,592	60,592	60,592	-
Total Org: 11022150		$75,092	$69,180	$75,092	$75,092	$80,092	$5,000

FUND: 110 - GENERAL FUND

11022160	CLERK OF THE CIRCUIT COURT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51007	CONSTITUTIONAL SALARIES	378,652	378,652	381,174	381,174	400,760	19,586
51510	PART-TIME HELP	-	-	-	-	20,750	20,750
51530	OVERTIME	4,100	2,464	4,100	4,100	4,100	-
51632	ST DI CLAIM PAYMENTS	411	411	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,961	4,903	5,108	5,108	5,370	262
52005	HEALTH INSURANCE	60,830	60,830	85,428	85,428	53,839	(31,589)
52006	HSA CONTRIBUTION	500	500	550	550	550	-
52010	SOCIAL SECURITY-FICA	27,721	28,312	29,473	29,473	32,559	3,086
52020	RETIREMENT-VRS	56,572	55,893	58,243	58,243	69,211	10,968
52030	UNEMPLOYMENT INSURANCE-VEC	175	190	175	175	213	38
52035	DISABILITY INSURANCE	842	1,342	1,344	1,344	1,809	465
52850	FFCRA EMERG PD SICK LEAVE	-	604	-	-	-	-
53010	PROFESSIONAL SERVICES	3,000	1,449	3,000	3,000	3,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	650	343	650	650	650	-
55001	TELEPHONE	1,800	1,884	1,800	1,925	1,800	(125)
55002	DUES & SUBSCRIPTIONS	500	320	500	500	500	-
55005	TRAINING & TRAVEL	2,000	295	2,000	2,000	2,000	-
55225	JUROR & WITNESS FEES	-	-	-	-	10,000	10,000
55230	JURY SPECIAL EXPENSES	-	-	-	-	1,150	1,150
55405	OFFICE SUPPLIES	4,000	5,381	4,000	4,000	4,000	-
55406	PHOTOCOPYING	-	110	-	-	-	-
55410	POSTAGE OR SHIPPING	2,100	2,366	2,100	2,100	2,100	-
55420	RECORD BOOKS	750	535	750	750	750	-
55429 40310	TECHNOLOGY TRUST FUNDS	16,929	16,345	17,178	14,406	17,634	3,228
55486 COVID	NON-CAPITAL EQUIPMENT	9,949	9,949	-	-	-	-
55497	RENTAL OF EQUIPMENT	1,250	1,138	1,250	1,250	1,250	-
Total Org: 11022160		$577,691	$574,215	$598,823	$596,176	$633,995	$37,819

FUND: 110 - GENERAL FUND

11022170	SHERIFF	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51007	CONSTITUTIONAL SALARIES	355,908	355,890	386,190	441,690	438,972	(2,718)
51510	PART-TIME HELP	42,000	37,480	41,580	60,470	43,575	(16,895)
51530	OVERTIME	14,181	14,181	8,300	8,300	8,300	-
52001	GROUP LIFE INSURANCE-VRS	4,796	4,712	5,175	5,678	5,882	204
52005	HEALTH INSURANCE	80,707	80,707	98,505	105,255	108,451	3,196
52010	SOCIAL SECURITY-FICA	31,114	30,076	33,424	39,114	37,550	(1,564)
52020	RETIREMENT-VRS	54,383	53,780	59,010	64,740	75,811	11,071
52030	UNEMPLOYMENT INSURANCE-VEC	238	322	331	331	274	(57)
52032	LINE OF DUTY ACT BENEFIT	6,750	7,001	7,050	7,050	6,000	(1,050)
52850	FFCRA EMERG PD SICK LEAVE	-	3,413	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	445	1,300	1,300	1,300	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	700	285	4,000	4,000	4,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	4,000	2,489	4,000	4,000	4,000	-
55001	TELEPHONE	3,500	3,631	4,500	5,128	4,000	(1,128)
55002	DUES & SUBSCRIPTIONS	834	1,022	1,300	1,300	1,300	-
55005	TRAINING & TRAVEL	6,000	5,700	9,000	9,000	9,000	-
55205	SPECIAL EXPENSES	3,697	2,336	1,700	858	-	(858)
55210	TRAVEL	600	201	1,200	1,200	1,200	-
55305	MAINT/REPAIR-VEHICLES	1,800	1,172	4,500	6,000	2,500	(3,500)
55405	OFFICE SUPPLIES	1,500	1,751	2,000	2,000	2,000	-
55406	PHOTOCOPYING	-	-	500	500	500	-
55407	M&S-K-9	2,000	1,510	4,000	1,035	-	(1,035)
55410	POSTAGE OR SHIPPING	1,200	981	1,500	1,500	1,500	-
55415 COVID	MATERIALS/SUPPLIES	627	627	-	-	-	-
55479	COURTROOM SECURITY	12,820	1,218	8,000	23,410	11,000	(12,410)
55480	TIRES	1,250	-	1,500	1,500	1,200	(300)
55481	GAS & OIL	6,500	7,058	8,500	8,500	8,500	-
55486	NON-CAPITAL EQUIPMENT	-	6,791	-	-	-	-

FUND: 110 - GENERAL FUND

11022170	SHERIFF	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55487	WEARING APPAREL	4,000	4,708	8,000	8,000	6,000	(2,000)
55498	RENTAL OF SOFTWARE	-	300	400	400	400	-
58316	AUTO EQUIPMENT	80,652	35,184	-	45,468	-	(45,468)
Total Org: 11022170		$722,357	$664,972	$705,465	$857,726	$783,215	($74,511)

FUND: 110 - GENERAL FUND

11022190	VICTIM/WITNESS PROGRAM	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51009	OTHER SALARIES	48,320	48,320	47,945	47,945	50,107	2,162
51530	OVERTIME	113	113	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	628	629	642	642	671	29
52005	HEALTH INSURANCE	10,980	10,980	13,275	13,275	10,496	(2,779)
52010	SOCIAL SECURITY-FICA	3,461	3,347	3,668	3,668	3,833	165
52020	RETIREMENT-VRS	7,165	7,165	7,326	7,326	8,653	1,327
52030	UNEMPLOYMENT INSURANCE-VEC	25	30	25	25	30	5
53011	CONTRACTUAL AGREEMENTS	10,209	13,608	7,000	7,000	7,000	-
55001	TELEPHONE	200	152	200	200	200	-
55002	DUES & SUBSCRIPTIONS	-	540	300	300	300	-
55005	TRAINING & TRAVEL	2,000	275	1,500	1,500	1,500	-
55225	JUROR & WITNESS FEES	2,100	1,116	2,100	2,100	2,100	-
55405	OFFICE SUPPLIES	1,000	3,781	2,500	2,500	2,500	-
55410	POSTAGE OR SHIPPING	400	110	400	400	400	-
55486	NON-CAPITAL EQUIPMENT	38,111	9,168	-	29,549	-	(29,549)
Total Org: 11022190		$124,712	$99,334	$86,881	$116,430	$87,790	($28,640)

FUND: 110 - GENERAL FUND

11022210	COMMONWEALTH ATTORNEY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51007	CONSTITUTIONAL SALARIES	558,838	523,897	599,983	599,983	629,982	29,999
51510	PART-TIME HELP	-	-	16,160	16,160	16,800	640
51530	OVERTIME	47	47	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	7,488	6,972	8,040	8,040	8,442	402
52005	HEALTH INSURANCE	81,796	81,796	97,501	97,501	103,390	5,889
52006	HSA CONTRIBUTION	2,800	3,100	3,320	3,320	2,760	(560)
52010	SOCIAL SECURITY-FICA	42,751	38,129	47,135	47,135	49,479	2,344
52020	RETIREMENT-VRS	85,390	79,487	91,677	91,677	107,503	15,826
52030	UNEMPLOYMENT INSURANCE-VEC	250	274	300	300	274	(26)
52035	DISABILITY INSURANCE	1,257	1,739	1,568	1,568	2,716	1,148
53010	PROFESSIONAL SERVICES	650	530	650	650	650	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,500	276	1,500	1,500	1,500	-
55001	TELEPHONE	1,500	1,528	1,500	1,594	1,600	6
55002	DUES & SUBSCRIPTIONS	7,400	7,618	7,605	7,605	8,000	395
55005	TRAINING & TRAVEL	500	-	9,000	9,000	9,000	-
55405	OFFICE SUPPLIES	6,500	7,050	8,000	8,000	8,000	-
55406	PHOTOCOPYING	-	479	-	-	1,177	1,177
55410	POSTAGE OR SHIPPING	500	119	500	500	500	-
55472	STATE FORFEITED FUNDS PROGRM	10,347	-	-	12,174	-	(12,174)
55498	RENTAL OF SOFTWARE	7,000	6,388	10,000	10,000	10,000	-
58311	FURNITURE & FIXTURES	9,500	-	-	4,036	-	(4,036)
58341	SPECIAL EQUIPMENT	-	-	20,000	20,000	5,000	(15,000)
Total Org: 11022210		$826,014	$759,429	$924,439	$940,743	$966,773	$26,030

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	1,608,846	1,555,303	2,947,903	2,947,903	3,197,190	249,287
51006 COVID	FULL TIME SALARIES/WAGES	1,242,964	1,242,964	-	-	-	-
51510	PART-TIME HELP	66,950	24,187	68,289	68,289	71,715	3,426
51530	OVERTIME	225,000	218,384	245,295	245,295	255,000	9,705
51530 52900	OVERTIME DMV GRANT	11,252	5,122	-	-	-	-
51530 53300	OVERTIME US MARSHALL GRANT	28,901	20,067	-	-	-	-
51530 53400	OVERTIME-COVID PD	6,912	6,761	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	35,666	35,107	39,598	39,598	42,842	3,244
52001 52900	GROUP LIFE INSURANCE-VRS	-	51	-	-	-	-
52001 53300	GROUP LIFE INSURANCE-VRS	-	181	-	-	-	-
52005	HEALTH INSURANCE	553,064	553,064	539,784	539,784	710,383	170,599
52005 52900	HEALTH INSURANCE	547	547	-	-	-	-
52005 53300	HEALTH INSURANCE	2,790	2,791	-	-	-	-
52006	HSA CONTRIBUTION	2,800	3,105	3,192	3,192	2,800	(392)
52006 53300	HSA CONTRIBUTION	-	3	-	-	-	-
52010	SOCIAL SECURITY-FICA	222,696	222,861	249,485	249,485	269,579	20,094
52010 52900	SOCIAL SECURITY-FICA DMV	-	378	-	-	-	-
52010 53300	SOCIAL SECURITY-FICA US MARSH	-	1,526	-	-	-	-
52010 53400	SOCIAL SECURITY-FICA	-	497	-	-	-	-
52020	RETIREMENT-VRS	406,698	400,276	450,447	450,447	510,236	59,789
52020 52900	RETIREMENT-VRS	-	520	-	-	-	-
52020 53300	RETIREMENT-VRS	-	2,052	-	-	-	-
52025	WORKER'S COMPENSATION	-	2,982	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	1,634	1,714	1,608	1,608	1,733	125
52030 53300	UNEMPLOYMENT-VEC US MAR	-	12	-	-	-	-
52032	LINE OF DUTY ACT BENEFIT	87,500	82,895	83,000	83,000	83,000	-
52035	DISABILITY INSURANCE	6,646	168	1,000	1,000	1,000	-
52850	FFCRA EMERG PD SICK LEAVE	-	4,842	-	-	-	-

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001	ADVERTISING	500	128	500	500	500	-
53005	PRINTING AND BINDING	5,000	3,538	6,000	6,000	6,000	-
53010	PROFESSIONAL SERVICES	12,000	11,059	12,000	12,000	25,000	13,000
53011	CONTRACTUAL AGREEMENTS	2,500	-	2,500	2,500	2,500	-
53015	BLOOD TEST	500	-	500	500	500	-
53016	MEDICAL EXAMINATIONS	4,500	-	4,500	4,500	4,500	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	5,000	351	6,000	6,000	6,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	45,344	32,297	45,000	45,000	45,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	5,000	-	5,000	5,000	5,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	23,289	11,412	23,989	23,989	24,708	719
53166	CONTRACTED MAINT-SPEC EQUIP	125,969	140,174	146,384	146,384	155,203	8,819
55001	TELEPHONE	21,615	36,906	21,615	30,456	21,615	(8,841)
55002	DUES & SUBSCRIPTIONS	20,000	15,121	20,000	20,000	20,000	-
55005	TRAINING & TRAVEL	85,000	53,077	88,000	88,000	76,000	(12,000)
55005 52900	TRAINING & TRAVEL	1,100	-	-	-	-	-
55007	PHYSICAL FITNESS PROGRAM	6,500	3,618	6,500	6,500	5,000	(1,500)
55205	SPECIAL EXPENSES	8,000	9,459	8,000	8,000	8,000	-
55305	MAINT/REPAIR-VEHICLES	37,693	26,318	35,000	43,498	35,000	(8,498)
55405	OFFICE SUPPLIES	9,000	13,816	9,000	9,000	9,000	-
55406	PHOTOCOPYING	800	345	800	800	800	-
55407	M&S-K-9	7,000	1,933	7,000	7,000	5,250	(1,750)
55408	PHOTOGRAPH PROCESSING	500	-	500	500	500	-
55409	M&S-CITIZENS POLICE ACADEMY	-	-	1,000	1,000	2,000	1,000
55410	POSTAGE OR SHIPPING	3,500	923	3,500	3,500	3,500	-
55411	M&S-SPECIAL ENFORCEMENT TEAM	14,750	1,478	14,750	11,750	14,750	3,000
55414	M&S-CRITICAL RESPONSE	10,000	3,310	10,000	10,890	10,000	(890)
55415	MATERIALS/SUPPLIES	55,120	36,510	52,000	55,209	50,000	(5,209)
55415 COVID	MATERIALS/SUPPLIES	1,555	1,555	-	-	-	-

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55416	M&S-TRAINING	27,000	10,775	27,000	41,749	30,000	(11,749)
55418	M&S-CRIME PREVENTION	5,000	3,686	5,000	5,000	5,000	-
55419	M&S-ANIMAL CONTROL	3,000	2,997	3,000	3,000	3,000	-
55472	STATE FORFEITED FUNDS PROGRM	100,591	42,327	-	75,722	-	(75,722)
55473	FEDERAL FORFEITED FUNDS PRGRAM	13,636	-	-	13,636	-	(13,636)
55480	TIRES	25,500	9,187	20,500	20,500	25,500	5,000
55481	GAS & OIL	75,000	66,769	80,000	80,000	75,000	(5,000)
55486	NON-CAPITAL EQUIPMENT	15,000	22,945	-	-	-	-
55487	WEARING APPAREL	60,000	21,599	60,000	60,000	60,000	-
55497	RENTAL OF EQUIPMENT	3,500	2,375	3,500	3,500	3,500	-
55498	RENTAL OF SOFTWARE	-	-	-	8,250	-	(8,250)
55698	AUXILIARY POLICE EXPENSES	7,500	620	7,500	2,250	7,500	5,250
58316	AUTO EQUIPMENT	353,115	105,288	-	221,727	-	(221,727)
58321	LIGHT DUTY EQUIPMENT	11,810	11,810	-	-	-	-
58342	COMPUTER EQUIPMENT	-	-	15,000	15,000	15,000	-
58399	SITE IMPROVEMENT	-	-	2,000	2,000	10,000	8,000
Total Org: 11033110		$5,723,254	$5,092,067	$5,383,139	$5,730,410	$5,916,304	$185,894

FUND: 110 - GENERAL FUND

11033140	E 911 CENTER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	397,622	377,628	448,773	448,773	498,283	49,510
51510	PART-TIME HELP	30,000	3,599	30,382	30,382	30,382	-
51530	OVERTIME	75,000	63,602	75,000	75,000	75,000	-
52001	GROUP LIFE INSURANCE-VRS	5,328	5,017	6,014	6,014	6,677	663
52005	HEALTH INSURANCE	82,579	82,579	87,675	87,675	112,855	25,180
52006	HSA CONTRIBUTION	1,000	1,000	1,100	1,100	1,000	(100)
52010	SOCIAL SECURITY-FICA	38,451	32,183	42,415	42,415	46,268	3,853
52020	RETIREMENT-VRS	60,757	57,209	68,573	68,573	86,054	17,481
52030	UNEMPLOYMENT INSURANCE-VEC	394	337	394	394	365	(29)
52035	DISABILITY INSURANCE	1,131	916	1,365	1,365	2,570	1,205
52850	FFCRA EMERG PD SICK LEAVE	-	1,750	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,800	234	1,800	1,800	1,800	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,500	411	1,500	1,500	1,500	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	17,687	18,179	18,218	18,218	18,765	547
53166	CONTRACTED MAINT-SPEC EQUIP	55,300	27,684	58,000	58,000	60,900	2,900
55001	TELEPHONE	75,600	40,315	75,600	85,870	75,600	(10,270)
55002	DUES & SUBSCRIPTIONS	500	72	500	500	500	-
55005	TRAINING & TRAVEL	10,000	7,462	10,000	10,000	10,000	-
55405	OFFICE SUPPLIES	3,500	1,630	3,500	3,500	3,500	-
55406	PHOTOCOPYING	-	153	-	-	-	-
55415	MATERIALS/SUPPLIES	3,000	1,683	3,000	3,207	3,000	(207)
55487	WEARING APPAREL	3,500	391	3,500	3,500	3,500	-
55497	RENTAL OF EQUIPMENT	-	1,170	-	-	-	-
58306	OFFICE EQUIPMENT	3,000	-	3,000	5,547	3,000	(2,547)
Total Org: 11033140		$867,649	$725,205	$940,309	$953,333	$1,041,519	$88,186

FUND: 110 - GENERAL FUND

11033210	FIRE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	1,673,351	1,673,351	1,791,460	1,791,460	2,068,035	276,575
51006 40244	FULL TIME SALARIES/WAGES	121,030	121,030	-	-	-	-
51510	PART-TIME HELP	180,339	180,339	167,409	167,409	175,779	8,370
51530	OVERTIME	216,443	216,443	150,000	150,000	200,000	50,000
52001	GROUP LIFE INSURANCE-VRS	19,800	21,638	24,006	24,006	27,712	3,706
52001 40244	GROUP LIFE INSURANCE-VRS	3,969	1,561	-	-	-	-
52005	HEALTH INSURANCE	373,796	373,796	436,500	436,500	491,112	54,612
52005 40244	HEALTH INSURANCE	20,982	20,982	-	-	-	-
52006	HSA CONTRIBUTION	7,600	6,899	7,600	7,600	7,600	-
52006 40244	HSA CONTRIBUTION	-	1,150	-	-	-	-
52010	SOCIAL SECURITY-FICA	131,302	151,024	161,328	161,328	186,952	25,624
52010 40244	SOCIAL SECURITY-FICA	17,817	8,969	-	-	-	-
52020	RETIREMENT-VRS	224,753	246,082	273,735	273,735	355,909	82,174
52020 40244	RETIREMENT-VRS	46,280	17,793	-	-	-	-
52025	WORKER'S COMPENSATION	-	(4,996)	-	-	-	-
52025 40244	WORKER'S COMPENSATION	-	4,962	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	1,203	1,421	1,353	1,353	1,094	(259)
52030 40244	UNEMPLOYMENT INSURANCE-VEC	175	30	-	-	-	-
52032	LINE OF DUTY ACT BENEFIT	50,000	45,537	50,000	50,000	50,000	-
52032 40244	LINE OF DUTY ACT BENEFIT	2,000	2,598	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	10,887	-	-	-	-
53005	PRINTING AND BINDING	365	86	365	365	365	-
53008	UNIFORM RENTAL	2,000	3,036	2,500	2,500	5,000	2,500
53010	PROFESSIONAL SERVICES	7,200	7,200	7,200	7,200	7,200	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	800	-	800	800	800	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	51,272	37,436	50,000	50,000	50,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	2,000	772	2,000	2,000	2,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	7,000	1,496	7,000	7,000	7,000	-

FUND: 110 - GENERAL FUND

11033210	FIRE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53130	MAINT/REPAIR-PLANT MACHINERY	500	-	500	500	500	-
55001	TELEPHONE	10,000	11,606	10,000	11,374	10,000	(1,374)
55002	DUES & SUBSCRIPTIONS	2,000	1,973	2,000	2,000	2,000	-
55005	TRAINING & TRAVEL	10,000	7,430	12,000	12,000	15,000	3,000
55305	MAINT/REPAIR-VEHICLES	23,000	18,768	25,000	25,000	23,000	(2,000)
55320	MAINT/REPAIR-RADIO EQUIP	1,000	696	1,500	1,500	1,250	(250)
55330	MAINT/REPAIR-PLANT MACHINERY	200	-	200	200	200	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	500	-	500	500	500	-
55405	OFFICE SUPPLIES	4,000	2,625	4,000	4,000	5,000	1,000
55410	POSTAGE OR SHIPPING	250	185	250	250	250	-
55412	M&S-EMS	29,029	29,029	7,000	7,000	8,000	1,000
55413	M&S-PUBLIC EDUCATION	2,000	213	2,000	2,000	2,000	-
55415	MATERIALS/SUPPLIES	213,517	213,517	15,000	15,000	20,000	5,000
55415 COVID	MATERIALS/SUPPLIES	5,184	5,184	-	-	-	-
55417	CLEANING SUPPLIES	2,000	4,638	2,500	2,500	5,000	2,500
55480	TIRES	8,000	8,631	8,000	8,000	10,000	2,000
55481	GAS & OIL	40,000	22,726	35,000	35,000	40,000	5,000
55485	SMALL TOOLS	1,000	229	1,000	1,000	1,000	-
55487	WEARING APPAREL	20,000	20,094	20,000	20,000	25,000	5,000
55498	RENTAL OF SOFTWARE	25,000	16,547	27,000	27,000	27,000	-
55699	AUXILIARY FIREMEN EXPENSES	-	653	4,000	4,000	4,000	-
58341	SPECIAL EQUIPMENT	20,000	57,564	-	-	-	-
Total Org: 11033210		$3,578,657	$3,573,831	$3,310,706	$3,312,080	$3,836,258	$524,178

FUND: 110 - GENERAL FUND

11033290	COMMUNITY PUBLIC SAFETY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55601	CONTRIBUTION TO RESCUE SQUAD	-	297	-	-	-	-
55602	STATE EMS-FOUR FOR LIFE FUNDS	25,142	-	24,000	24,118	24,000	(118)
55606	EMERGENCY OPERATIONS CENTER	-	6,250	-	-	-	-
55639	STATE FIRE PROGRAM FUNDS	197,713	76,922	86,500	159,558	86,500	(73,058)
55639 40232	STATE FIRE PROGRAM FUNDS	47,558	42,615	-	-	-	-
Total Org: 11033290		$270,413	$126,085	$110,500	$183,676	$110,500	($73,176)

FUND: 110 - GENERAL FUND

11033310	JUVENILE DETENTION HOME	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55649	CONTRIBUTION TO LOCAL AGENCY	120,856	120,856	131,484	256,484	236,948	(19,536)
Total Org: 11033310		$120,856	$120,856	$131,484	$256,484	$236,948	($19,536)

FUND: 110 - GENERAL FUND

11033320 JAIL		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53030	CARE OF PRISONERS	2,499,582	2,499,582	2,782,021	2,782,021	3,055,160	273,139
Total Org: 11033320		$2,499,582	$2,499,582	$2,782,021	$2,782,021	$3,055,160	$273,139

FUND: 110 - GENERAL FUND

11033330	OFFICE ON YOUTH	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53011	CONTRACTUAL AGREEMENTS	158,500	131,788	165,000	165,000	162,400	(2,600)
55001	TELEPHONE	-	1,645	-	-	-	-
55405	OFFICE SUPPLIES	-	3,336	-	-	-	-
55481	GAS & OIL	-	87	-	-	-	-
Total Org: 11033330		$158,500	$136,856	$165,000	$165,000	$162,400	($2,600)

FUND: 110 - GENERAL FUND

11033410	INSPECTIONS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	255,490	255,490	261,330	261,330	253,546	(7,784)
51530	OVERTIME	500	50	504	504	504	-
52001	GROUP LIFE INSURANCE-VRS	3,425	3,361	3,502	3,502	3,398	(104)
52005	HEALTH INSURANCE	43,956	43,956	47,755	47,755	51,548	3,793
52006	HSA CONTRIBUTION	800	800	875	875	850	(25)
52010	SOCIAL SECURITY-FICA	18,770	18,280	20,030	20,030	19,435	(595)
52020	RETIREMENT-VRS	39,052	38,172	39,931	39,931	43,787	3,856
52030	UNEMPLOYMENT INSURANCE-VEC	100	131	100	100	122	22
52035	DISABILITY INSURANCE	576	568	572	572	1,080	508
53005	PRINTING AND BINDING	250	-	250	250	-	(250)
53010	PROFESSIONAL SERVICES	-	-	2,500	2,500	5,000	2,500
53101	MAINT/REPAIR-OFFICE EQUIPMENT	475	-	475	475	475	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	830	1,574	830	830	3,000	2,170
55001	TELEPHONE	6,700	3,426	6,700	7,077	11,700	4,623
55002	DUES & SUBSCRIPTIONS	1,000	918	1,000	1,000	1,250	250
55005	TRAINING & TRAVEL	2,000	1,473	5,000	5,000	5,000	-
55305	MAINT/REPAIR-VEHICLES	1,000	413	1,600	1,600	1,660	60
55405	OFFICE SUPPLIES	3,690	3,605	4,500	4,500	6,500	2,000
55406	PHOTOCOPYING	300	-	300	300	300	-
55410	POSTAGE OR SHIPPING	1,200	1,498	1,200	1,200	1,200	-
55410 COVID	POSTAGE OR SHIPPING	98	98	-	-	-	-
55415	MATERIALS/SUPPLIES	600	347	1,000	1,000	1,000	-
55415 COVID	MATERIALS/SUPPLIES	30	30	-	-	-	-
55480	TIRES	800	20	800	800	800	-
55481	GAS & OIL	3,320	1,727	3,200	3,200	3,320	120
55487	WEARING APPAREL	(590)	777	1,930	1,930	1,930	-
55497	RENTAL OF EQUIPMENT	-	118	-	-	-	-
58342	COMPUTER EQUIPMENT	-	-	1,700	1,700	-	(1,700)
Total Org: 11033410		$384,371	$376,832	$407,584	$407,961	$417,405	$9,444

FUND: 110 - GENERAL FUND

11033510	ANIMAL CONTROL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53032	CARE OF ANIMALS	5,500	2,743	5,500	5,500	5,000	(500)
53056	REGIONAL ANIMAL SHELTER	80,000	104,951	95,000	95,000	147,240	52,240
Total Org: 11033510		$85,500	$107,695	$100,500	$100,500	$152,240	$51,740

FUND: 110 - GENERAL FUND

11033530	MEDICAL EXAMINER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53010	PROFESSIONAL SERVICES	580	580	250	250	250	-
Total Org: 11033530		$580	$580	$250	$250	$250	$-

FUND: 110 - GENERAL FUND

11044110	ENGINEERING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	213,773	161,886	181,035	181,035	196,627	15,592
51510	PART-TIME HELP	6,000	-	6,000	6,000	6,225	225
51530	OVERTIME	819	819	100	100	100	-
52001	GROUP LIFE INSURANCE-VRS	2,977	2,180	2,496	2,496	2,635	139
52005	HEALTH INSURANCE	31,594	31,594	30,033	30,033	40,000	9,967
52006	HSA CONTRIBUTION	500	796	804	804	500	(304)
52010	SOCIAL SECURITY-FICA	16,886	12,114	14,309	14,309	15,526	1,217
52020	RETIREMENT-VRS	33,944	24,670	27,662	27,662	33,957	6,295
52030	UNEMPLOYMENT INSURANCE-VEC	119	85	94	94	91	(3)
52035	DISABILITY INSURANCE	514	794	846	846	863	17
53005	PRINTING AND BINDING	500	51	500	500	200	(300)
53010	PROFESSIONAL SERVICES	4,000	1,260	4,000	4,000	4,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	-	-	100	100	100	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	800	-	800	800	800	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	-	-	800	800	800	-
55001	TELEPHONE	3,000	2,573	2,400	2,872	2,400	(472)
55002	DUES & SUBSCRIPTIONS	300	80	250	250	100	(150)
55005	TRAINING & TRAVEL	1,000	255	1,000	1,000	1,000	-
55305	MAINT/REPAIR-VEHICLES	400	518	400	400	400	-
55405	OFFICE SUPPLIES	1,000	1,414	1,000	1,000	1,200	200
55406	PHOTOCOPYING	500	6	500	500	100	(400)
55410	POSTAGE OR SHIPPING	100	24	100	100	100	-
55415	MATERIALS/SUPPLIES	800	222	800	800	500	(300)
55480	TIRES	400	913	400	400	400	-
55481	GAS & OIL	2,000	1,287	1,500	1,500	1,500	-
55486	NON-CAPITAL EQUIPMENT	1,500	1,513	3,000	3,000	1,000	(2,000)
55498	RENTAL OF SOFTWARE	5,000	3,421	5,000	5,000	1,500	(3,500)
Total Org: 11044110		$328,425	$248,475	$285,929	$286,401	$312,624	$26,223

FUND: 110 - GENERAL FUND

11044120	PUBLIC WORKS ADMINISTRATION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	184,878	149,735	196,291	196,291	203,609	7,318
51510	PART-TIME HELP	20,600	13,640	20,858	20,858	20,858	-
51530	OVERTIME	4,000	2,858	4,000	4,000	4,000	-
52001	GROUP LIFE INSURANCE-VRS	2,576	2,411	2,630	2,630	2,728	98
52005	HEALTH INSURANCE	6,420	6,420	7,000	7,000	7,552	552
52010	SOCIAL SECURITY-FICA	16,073	15,361	16,934	16,934	17,538	604
52020	RETIREMENT-VRS	29,379	27,483	29,993	29,993	35,163	5,170
52030	UNEMPLOYMENT INSURANCE-VEC	114	91	114	114	61	(53)
52035	DISABILITY INSURANCE	-	578	-	-	974	974
52037	DEFERRED COMP PAYMENT	26,000	33,762	-	-	-	-
52840	OTHER EMPLOYEE BENEFITS	-	1,305	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	1,238	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	800	43	800	800	825	25
53120	MAINT/REPAIR-RADIO EQUIPMENT	1,600	1,744	1,600	1,600	1,650	50
55001	TELEPHONE	1,800	1,772	1,800	1,894	1,850	(44)
55002	DUES & SUBSCRIPTIONS	570	(5)	570	570	600	30
55005	TRAINING & TRAVEL	900	47	900	900	950	50
55305	MAINT/REPAIR-VEHICLES	4,321	7,179	250	250	250	-
55405	OFFICE SUPPLIES	2,200	2,581	2,200	2,200	2,300	100
55406	PHOTOCOPYING	-	260	500	500	-	(500)
55410	POSTAGE OR SHIPPING	200	837	200	200	200	-
55415	MATERIALS/SUPPLIES	-	538	-	-	-	-
55481	GAS & OIL	2,000	252	2,000	2,000	1,000	(1,000)
55497	RENTAL OF EQUIPMENT	-	465	-	-	-	-
Total Org: 11044120		$304,431	$270,595	$288,640	$288,734	$302,108	$13,374

FUND: 110 - GENERAL FUND

11044130	STREETS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	586,751	535,780	717,060	717,060	607,142	(109,918)
51530	OVERTIME	60,000	58,552	60,000	60,000	60,000	-
51540	ON CALL PAY	10,706	10,706	10,000	10,000	10,000	-
52001	GROUP LIFE INSURANCE-VRS	8,163	6,849	9,618	9,618	8,136	(1,482)
52005	HEALTH INSURANCE	118,275	118,275	169,600	169,600	160,746	(8,854)
52006	HSA CONTRIBUTION	1,300	2,105	1,350	1,350	1,300	(50)
52010	SOCIAL SECURITY-FICA	50,437	43,590	60,210	60,210	51,801	(8,409)
52020	RETIREMENT-VRS	93,084	77,838	109,567	109,567	104,853	(4,714)
52030	UNEMPLOYMENT INSURANCE-VEC	425	384	425	425	365	(60)
52035	DISABILITY INSURANCE	1,528	1,004	964	964	2,878	1,914
52850	FFCRA EMERG PD SICK LEAVE	-	2,216	-	-	-	-
53008	UNIFORM RENTAL	8,500	10,056	8,500	8,500	8,750	250
53010 14300	PROFESSIONAL SERVICES	5,580	-	32,000	32,000	33,000	1,000
53010 18500	PROFESSIONAL SERVICES	27,146	26,420	-	726	-	(726)
53011 12300	CONTRACTUAL AGREEMENTS	25,000	-	27,000	27,000	28,000	1,000
53011 18000	CONTRACTUAL AGREEMENTS	1,200	1,292	-	-	-	-
53040	TREE CARE	10,000	-	10,000	10,000	10,500	500
53040 12300	TREE CARE	-	7,750	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	18,000	14,190	18,000	21,360	19,000	(2,360)
53120	MAINT/REPAIR-RADIO EQUIPMENT	2,700	3,587	2,700	2,700	2,800	100
53225 18300	MAINTENANCE STREET/PAVING	1,273,607	1,083,375	1,150,000	1,725,117	1,180,000	(545,117)
53250 17500	MAINT/REPAIR-SIDEWALKS	120,000	7,674	120,000	148,726	123,000	(25,726)
53250 19200	MAINT/REPAIR-SIDEWALKS	-	49,270	-	285,000	-	(285,000)
53253	MAINT/REPAIR-BRIDGES	-	-	-	-	50,000	50,000
53253 18500	MAINT/REPAIR-BRIDGES	-	-	50,000	50,000	-	(50,000)
53260	MAINT/REPAIR-GUARDRAILS	-	-	5,000	5,000	5,200	200
53260 18800	MAINT/REPAIR-GUARDRAILS	5,000	2,015	-	-	-	-
55001	TELEPHONE	5,000	1,710	5,000	5,406	5,200	(206)

FUND: 110 - GENERAL FUND

11044130	STREETS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55002	DUES & SUBSCRIPTIONS	200	10	200	200	200	-
55005	TRAINING & TRAVEL	750	422	750	750	775	25
55245	STREET LIGHTING	280,000	276,472	280,000	280,000	287,500	7,500
55246	STREET LIGHTS (INSTALL)	2,500	3,346	5,000	5,000	5,000	-
55252	MATERIALS & SUPPLIES-STREETS	-	16,168	-	2,660	-	(2,660)
55252 12300	MATERIALS & SUPPLIES-STREETS	50,122	11,130	50,000	40,900	50,000	9,100
55252 13400	MATERIALS & SUPPLIES-STREETS	-	306	-	-	-	-
55252 14000	MATERIALS & SUPPLIES-STREETS	-	38	-	-	-	-
55252 14300	MATERIALS & SUPPLIES-STREETS	15,000	1,198	15,000	15,000	15,000	-
55252 17300	MATERIALS & SUPPLIES-STREETS	3,000	2,476	3,000	7,500	3,000	(4,500)
55252 17500	MATERIALS & SUPPLIES-STREETS	30,000	3,641	30,000	30,000	33,300	3,300
55252 18000	MATERIALS & SUPPLIES-STREETS	5,000	1,398	5,000	5,000	5,000	-
55252 18300	MATERIALS & SUPPLIES-STREETS	46,000	16,256	46,000	46,000	46,000	-
55252 18800	MATERIALS & SUPPLIES-STREETS	-	89	-	2,100	-	(2,100)
55252 19000	MATERIALS & SUPPLIES-STREETS	500	-	500	500	500	-
55252 19200	MATERIALS & SUPPLIES-STREETS	200	2,472	200	200	200	-
55252 19600	MATERIALS & SUPPLIES-STREETS	200	131	200	200	-	(200)
55260 18000	SNOW REMOVAL-CHEMICALS	95,000	80,340	95,000	95,000	100,000	5,000
55267	SNOW REMOVAL-OTHER	-	-	55,000	-	-	-
55267 18000	SNOW REMOVAL-OTHER	55,000	57,141	-	55,000	57,000	2,000
55305	MAINT/REPAIR-VEHICLES	42,000	28,302	42,000	29,500	44,000	14,500
55305 12300	MAINT/REPAIR-VEHICLES	-	19,088	-	12,500	-	(12,500)
55415	MATERIALS/SUPPLIES	-	264	-	-	-	-
55415 COVID	MATERIALS/SUPPLIES	49,600	49,600	-	-	-	-
55480	TIRES	3,000	7,507	3,000	3,000	3,100	100
55481	GAS & OIL	50,000	30,941	50,000	50,000	52,000	2,000

FUND: 110 - GENERAL FUND

11044130	STREETS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55485	SMALL TOOLS	-	-	5,000	2,500	5,200	2,700
55485 12300	SMALL TOOLS	2,500	240	-	2,500	-	(2,500)
55485 13400	SMALL TOOLS	-	1,185	-	-	-	-
55485 18300	SMALL TOOLS	2,500	-	-	-	-	-
55487	WEARING APPAREL	2,500	119	2,500	1,093	2,600	1,507
55490	SAFETY EQUIPMENT & SUPPLIES	-	3,929	10,000	7,500	10,500	3,000
55490 12300	SAFETY EQUIPMENT & SUPPLIES	3,412	1,225	-	281	-	(281)
55490 18300	SAFETY EQUIPMENT & SUPPLIES	6,700	-	-	-	-	-
55490 18800	SAFETY EQUIPMENT & SUPPLIES	-	-	-	3,757	-	(3,757)
55497	RENTAL OF EQUIPMENT	1,000	465	1,000	1,000	1,050	50
55498 12000	RENTAL OF SOFTWARE	8,300	8,386	8,300	8,300	8,300	-
58316	AUTO EQUIPMENT	39,145	-	-	39,145	-	(39,145)
Total Org: 11044130		$3,226,530	$2,688,920	$3,274,644	$4,207,415	$3,202,896	($1,004,519)

FUND: 110 - GENERAL FUND

11044140	TRAFFIC ENGINEERING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	60,890	34,686	110,585	110,585	124,317	13,732
51530	OVERTIME	7,200	5,562	7,200	7,200	7,200	-
51540	ON CALL PAY	3,200	2,290	3,200	3,200	3,200	-
52001	GROUP LIFE INSURANCE-VRS	832	451	1,482	1,482	1,666	184
52005	HEALTH INSURANCE	6,420	6,420	7,000	7,000	18,049	11,049
52010	SOCIAL SECURITY-FICA	5,461	3,126	9,255	9,255	10,306	1,051
52020	RETIREMENT-VRS	9,492	5,140	16,897	16,897	21,470	4,573
52030	UNEMPLOYMENT INSURANCE-VEC	50	30	79	79	91	12
52035	DISABILITY INSURANCE	163	178	303	303	573	270
52850	FFCRA EMERG PD SICK LEAVE	-	647	-	-	-	-
53008	UNIFORM RENTAL	1,000	581	1,000	1,000	1,050	50
53011	CONTRACTUAL AGREEMENTS	1,500	-	1,500	1,500	-	(1,500)
53011 12700	CONTRACTUAL AGREEMENTS	70,000	-	70,000	10,000	74,000	64,000
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	170	1,500	1,500	1,550	50
53105 12500	MAINT.REPAIR-VEHICLES & EQUIP	500	-	-	-	-	-
53105 12600	MAINT.REPAIR-VEHICLES & EQUIP	500	170	-	-	-	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	250	195	250	250	250	-
55001	TELEPHONE	200	-	200	200	200	-
55002	DUES & SUBSCRIPTIONS	100	100	375	375	375	-
55005	TRAINING & TRAVEL	600	189	600	600	625	25
55305	MAINT/REPAIR-VEHICLES	1,500	419	1,500	1,500	1,550	50
55405	OFFICE SUPPLIES	75	85	75	75	75	-
55415	MATERIALS/SUPPLIES	-	895	-	-	-	-
55415 12600	MATERIALS/SUPPLIES	4,500	4,009	4,500	4,500	4,700	200
55445 12600	TRAFFIC MATERIALS	50,000	22,437	50,000	51,881	52,000	119
55480	TIRES	300	-	300	300	310	10
55481	GAS & OIL	1,600	296	1,600	1,600	1,650	50

FUND: 110 - GENERAL FUND

11044140	TRAFFIC ENGINEERING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55485	SMALL TOOLS	-	326	750	750	775	25
55485 12600	SMALL TOOLS	750	701	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	-	658	-	-	-	-
55487	WEARING APPAREL	400	309	400	400	415	15
55490	SAFETY EQUIPMENT & SUPPLIES	-	72	500	500	520	20
55490 12600	SAFETY EQUIPMENT & SUPPLIES	500	319	-	-	-	-
58341	SPECIAL EQUIPMENT	-	-	8,000	8,000	8,250	250
58341 12600	SPECIAL EQUIPMENT	17,000	9,606	-	-	-	-
Total Org: 11044140		$245,483	$100,065	$299,051	$240,932	$335,167	$94,235

FUND: 110 - GENERAL FUND

11044150	TRAFFIC SIGNALS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	65,105	43,267	78,324	78,324	51,123	(27,201)
51530	OVERTIME	6,693	6,693	3,500	3,500	1,500	(2,000)
51540	ON CALL PAY	2,200	2,200	-	-	2,000	2,000
52001	GROUP LIFE INSURANCE-VRS	982	558	1,050	1,050	685	(365)
52005	HEALTH INSURANCE	15,732	15,732	17,200	17,200	18,515	1,315
52010	SOCIAL SECURITY-FICA	5,679	3,661	6,260	6,260	4,179	(2,081)
52020	RETIREMENT-VRS	11,203	6,357	11,968	11,968	8,829	(3,139)
52030	UNEMPLOYMENT INSURANCE-VEC	50	30	50	50	30	(20)
52035	DISABILITY INSURANCE	173	220	175	175	232	57
53008	UNIFORM RENTAL	850	1,210	850	850	875	25
53010 12500	PROFESSIONAL SERVICES	20,000	6,000	20,000	20,000	20,000	-
53011 12500	CONTRACTUAL AGREEMENTS	4,000	3,950	4,000	4,000	4,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	-	145	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	-	635	-	5,000	-	(5,000)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	125	-	125	125	1,650	1,525
53110 12500	MAINT/REPAIR-SPECIAL EQUIPMENT	1,500	246	1,500	1,500	-	(1,500)
53120	MAINT/REPAIR-RADIO EQUIPMENT	150	129	150	150	150	-
53148	MAINT/REPAIR TRAFFIC SIGNALS	-	6,825	-	-	9,250	9,250
53148 12500	MAINT/REPAIR TRAFFIC SIGNALS	34,490	22,754	9,000	9,000	-	(9,000)
55001	TELEPHONE	1,000	1,365	1,000	1,219	1,050	(169)
55002	DUES & SUBSCRIPTIONS	200	100	250	250	25	(225)
55005	TRAINING & TRAVEL	750	150	750	750	750	-
55015	UTILITIES-ELECTRIC	10,500	10,090	10,500	10,500	10,750	250
55305	MAINT/REPAIR-VEHICLES	500	127	500	500	520	20
55348 12500	MAINT/REPAIR SUPPL(TRAFF SIG)	95,510	44,954	70,000	153,585	73,000	(80,585)
55348 19200	MAINT/REPAIR SUPPL(TRAFF SIG)	-	15,235	-	-	-	-
55405	OFFICE SUPPLIES	250	199	250	250	250	-

FUND: 110 - GENERAL FUND

11044150	TRAFFIC SIGNALS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55410	POSTAGE OR SHIPPING	250	50	250	250	250	-
55410 12500	POSTAGE OR SHIPPING	-	710	-	-	-	-
55415	MATERIALS/SUPPLIES	-	882	-	-	7,800	7,800
55415 12500	MATERIALS/SUPPLIES	7,500	2,352	14,500	14,500	-	(14,500)
55480	TIRES	300	352	300	300	310	10
55481	GAS & OIL	2,900	927	2,900	2,900	3,000	100
55485	SMALL TOOLS	-	257	500	500	520	20
55485 12500	SMALL TOOLS	500	46	-	-	-	-
55486 12500	NON-CAPITAL EQUIPMENT	-	179	-	-	-	-
55487	WEARING APPAREL	300	60	300	300	310	10
55490	SAFETY EQUIPMENT & SUPPLIES	500	135	500	500	520	20
55490 12500	SAFETY EQUIPMENT & SUPPLIES	-	75	-	-	-	-
58341	SPECIAL EQUIPMENT	-	-	25,000	30,500	20,000	(10,500)
58341 12500	SPECIAL EQUIPMENT	20,000	5,092	-	-	-	-
58348 12500	TRAFFIC SIGNALS	20,550	20,550	-	-	-	-
Total Org: 11044150		$330,442	$224,498	$281,652	$375,956	$242,073	($133,883)

FUND: 110 - GENERAL FUND

11044210	BUILDING MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	390,343	390,343	389,828	389,828	447,730	57,902
51510	PART-TIME HELP	131,001	123,420	143,758	143,758	149,149	5,391
51530	OVERTIME	15,125	15,125	12,000	12,000	12,000	-
51540	ON CALL PAY	11,000	10,310	13,000	13,000	13,000	-
51632	ST DI CLAIM PAYMENTS	2,075	2,075	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,100	4,955	5,557	5,557	6,000	443
52005	HEALTH INSURANCE	70,286	70,286	77,500	77,500	94,519	17,019
52006	HSA CONTRIBUTION	39,872	500	550	550	530	(20)
52010	SOCIAL SECURITY-FICA	40,897	40,843	43,642	43,642	47,574	3,932
52020	RETIREMENT-VRS	58,156	56,492	63,371	63,371	77,323	13,952
52030	UNEMPLOYMENT INSURANCE-VEC	664	499	664	664	274	(390)
52035	DISABILITY INSURANCE	1,203	871	993	993	2,643	1,650
52850	FFCRA EMERG PD SICK LEAVE	-	3,993	-	-	-	-
53008	UNIFORM RENTAL	5,300	5,850	5,300	5,300	5,500	200
53011	CONTRACTUAL AGREEMENTS	-	825	-	-	-	-
53016	MEDICAL EXAMINATIONS	-	45	-	-	-	-
53027	PEST EXTERMINATION-CONTRACTUAL	9,000	4,647	10,000	10,000	10,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	2,000	4,392	2,000	2,000	2,100	100
53125	MAINT/REPAIR-ELEVATOR	20,000	26,482	20,000	20,000	20,500	500
53165	MAINTENANCE OF FACILITIES	146,100	112,351	150,400	150,400	155,000	4,600
55001	TELEPHONE	3,600	3,909	3,600	3,912	3,750	(162)
55005	TRAINING & TRAVEL	500	-	500	500	520	20
55015	UTILITIES-ELECTRIC	222,000	184,821	225,000	225,000	230,000	5,000
55020	UTILITIES-NATURAL GAS	60,000	58,764	60,000	60,000	62,000	2,000
55025	UTILITIES - PROPANE	11,000	7,137	11,000	11,000	11,500	500
55305	MAINT/REPAIR-VEHICLES	1,500	2,588	1,500	1,500	1,550	50
55415	MATERIALS/SUPPLIES	49,300	45,952	40,000	40,000	42,500	2,500
55415 COVID	MATERIALS/SUPPLIES	51,166	51,166	-	-	-	-

FUND: 110 - GENERAL FUND

11044210	BUILDING MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55417	CLEANING SUPPLIES	39,226	28,485	39,000	39,000	42,000	3,000
55450	BUILDING MATERIALS & MAINT	23,000	16,502	25,000	73,600	26,000	(47,600)
55480	TIRES	1,500	919	1,500	1,500	1,550	50
55481	GAS & OIL	7,800	6,462	7,800	7,800	8,000	200
55482	EMERGENCY GENERATOR FUEL	500	-	500	500	520	20
55485	SMALL TOOLS	500	491	500	500	520	20
55486	NON-CAPITAL EQUIPMENT	-	-	-	5,000	-	(5,000)
55487	WEARING APPAREL	400	427	400	400	420	20
55490	SAFETY EQUIPMENT & SUPPLIES	500	716	500	500	520	20
55497	RENTAL OF EQUIPMENT	-	465	-	-	-	-
Total Org: 11044210		$1,420,614	$1,283,107	$1,355,363	$1,409,275	$1,475,192	$65,917

FUND: 110 - GENERAL FUND

11044220	EQUIPMENT MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	283,734	283,734	295,769	295,769	319,634	23,865
51510	PART-TIME HELP	18,225	18,225	17,904	17,904	17,904	-
51530	OVERTIME	7,423	7,423	3,000	3,000	3,000	-
52001	GROUP LIFE INSURANCE-VRS	3,876	3,711	3,963	3,963	4,335	372
52005	HEALTH INSURANCE	37,656	37,656	41,050	41,050	44,316	3,266
52010	SOCIAL SECURITY-FICA	22,918	23,012	24,226	24,226	26,103	1,877
52020	RETIREMENT-VRS	44,199	42,303	45,194	45,194	55,201	10,007
52030	UNEMPLOYMENT INSURANCE-VEC	180	184	200	200	152	(48)
52035	DISABILITY INSURANCE	-	-	-	-	1,450	1,450
52037	DEFERRED COMP PAYMENT	14,193	14,193	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	1,355	-	-	-	-
53008	UNIFORM RENTAL	2,100	2,352	2,100	2,100	2,175	75
53011	CONTRACTUAL AGREEMENTS	1,300	3,100	1,300	1,300	1,350	50
53101	MAINT/REPAIR-OFFICE EQUIPMENT	100	145	100	100	100	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	1,500	210	1,500	1,500	1,550	50
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	750	126	750	750	775	25
53120	MAINT/REPAIR-RADIO EQUIPMENT	500	732	500	500	520	20
55001	TELEPHONE	1,800	2,493	1,800	2,272	1,850	(422)
55002	DUES & SUBSCRIPTIONS	750	827	750	750	775	25
55005	TRAINING & TRAVEL	400	64	400	400	415	15
55305	MAINT/REPAIR-VEHICLES	1,500	687	1,500	1,500	1,550	50
55405	OFFICE SUPPLIES	600	596	600	600	600	-
55410	POSTAGE OR SHIPPING	50	28	50	50	50	-
55415	MATERIALS/SUPPLIES	5,350	5,630	5,350	5,350	5,500	150
55480	TIRES	300	-	300	300	300	-
55481	GAS & OIL	2,800	1,460	2,800	2,800	2,900	100
55485	SMALL TOOLS	5,000	7,125	5,000	5,000	5,200	200
55487	WEARING APPAREL	375	297	375	375	375	-

FUND: 110 - GENERAL FUND

11044220	EQUIPMENT MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55490	SAFETY EQUIPMENT & SUPPLIES	1,500	1,398	1,500	1,500	1,550	50
55498	RENTAL OF SOFTWARE	15,200	10,533	15,200	15,200	16,000	800
Total Org: 11044220		$474,279	$469,599	$473,181	$473,653	$515,630	$41,977

FUND: 110 - GENERAL FUND

11055110	PUBLIC HEALTH	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55605	CONTRIBUTION TO LOCAL HEALTH	308,738	270,409	308,388	308,388	286,264	(22,124)
Total Org: 11055110		$308,738	$270,409	$308,388	$308,388	$286,264	($22,124)

FUND: 110 - GENERAL FUND

11055250	CHAPTER X BOARD	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55607	VALLEY COMMUNITY SERVICES BD	184,139	184,139	193,869	193,869	200,334	6,465
Total Org: 11055250		$184,139	$184,139	$193,869	$193,869	$200,334	$6,465

FUND: 110 - GENERAL FUND

11055300	CHILDREN SERVICES ACT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55530	FAMILY COMPREHENSIVE SERVICES	3,150,000	2,682,699	3,150,000	3,150,000	3,150,000	-
Total Org: 11055300		$3,150,000	$2,682,699	$3,150,000	$3,150,000	$3,150,000	$-

FUND: 110 - GENERAL FUND

11055310	DEPT OF SOCIAL SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55510	AUXILIARY GRANTS	192,000	270,375	300,000	300,000	325,000	25,000
55523	ADC FOSTER	997,883	1,003,858	1,115,000	1,115,000	1,115,000	-
55529	CLIENT PURCHASED SERVICES	8,000	4,173	8,000	8,000	8,000	-
55550	GENERAL RELIEF	28,000	26,088	28,000	28,000	28,000	-
55561	VIEW PURCHASED SERVICES	105,000	41,617	90,000	90,000	90,000	-
55575	SPEC NEEDS ADOPTION SUBSIDY	125,000	76,778	100,000	100,000	100,000	-
55581	ADULT SERVICES	17,000	15,913	17,000	17,000	17,000	-
55582	SNAPET-ABLE BOD ADULT NO DEPEN	-	1,225	-	-	13,954	13,954
55587	ADOPTION SUBSIDY	1,258,000	1,279,665	1,255,000	1,255,000	1,400,000	145,000
55599	ADMINISTRATIVE EXPENSES	796,595	807,699	805,513	805,513	855,995	50,482
Total Org: 11055310		$3,527,478	$3,527,392	$3,718,513	$3,718,513	$3,952,949	$234,436

FUND: 110 - GENERAL FUND

11055340	TAX RELIEF FOR THE ELDERLY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55654	VETERANS TAX RELIEF	89,332	96,052	96,267	96,267	97,000	733
55655	TAX RELIEF EXPENSE	114,675	107,954	111,393	111,393	112,000	607
Total Org: 11055340		$204,007	$204,006	$207,660	$207,660	$209,000	$1,340

FUND: 110 - GENERAL FUND

11055350	COMMUNITY WELFARE ASSISTANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53012	C A T S	-	-	42,152	42,152	44,617	2,465
55641	VALLEY PROGRAM FOR AGING	26,000	26,000	26,000	26,000	26,000	-
55649	CHILDRENS ADVOCACY	5,000	5,000	7,229	7,229	10,162	2,933
55650	CAPSAW CONTRIBUTION	29,143	29,143	29,143	29,143	33,312	4,169
55681	COVID CARES GRANTS	250,000	250,000	-	-	-	-
Total Org: 11055350		$310,143	$310,143	$104,524	$104,524	$114,091	$9,567

FUND: 110 - GENERAL FUND

11066800	EDUCATIONAL CONTRIBUTIONS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55652	CONTRIB TO BLUE RIDGE COLLEGE	5,000	5,000	5,000	5,000	5,000	-
55662	VALLEY ALLIANCE FOR EDUCATION	4,000	4,000	4,000	4,000	4,000	-
Total Org: 11066800		$9,000	$9,000	$9,000	$9,000	$9,000	$-

FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	355,749	355,749	357,313	357,313	379,913	22,600
51510	PART-TIME HELP	56,741	27,068	60,850	60,850	78,858	18,008
51510 35000	PART-TIME HELP	69,000	28,092	69,000	69,000	69,000	-
51510 36000	PART-TIME HELP	7,000	4,460	7,000	7,000	7,000	-
51510 36200	PART-TIME HELP	108,750	-	104,750	104,750	104,750	-
51510 36500	PART-TIME HELP	81,000	36,776	81,000	81,000	81,000	-
51510 36800	PART-TIME HELP UMPIRES	24,000	9,550	24,000	24,000	24,000	-
51510 37000	PART-TIME HELP	9,100	3,638	9,100	9,100	9,100	-
51530	OVERTIME	15,000	4,168	22,100	22,100	22,100	-
51530 35000	OVERTIME	213	213	-	-	-	-
51530 36000	OVERTIME	16	16	-	-	-	-
51530 36500	OVERTIME	176	176	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,683	4,684	4,788	4,788	5,194	406
52005	HEALTH INSURANCE	60,048	60,048	65,500	65,500	83,317	17,817
52010	SOCIAL SECURITY-FICA	54,142	28,718	57,137	57,137	61,240	4,103
52010 35000	SOCIAL SECURITY-FICA	-	2,165	-	-	-	-
52010 36000	SOCIAL SECURITY-FICA	-	342	-	-	-	-
52010 36500	SOCIAL SECURITY-FICA	-	2,827	-	-	-	-
52010 36800	SOCIAL SECURITY-FICA UMP	-	731	-	-	-	-
52010 37000	SOCIAL SECURITY-FICA	-	278	-	-	-	-
52020	RETIREMENT-VRS	53,396	53,399	54,597	54,597	65,611	11,014
52030	UNEMPLOYMENT INSURANCE-VEC	1,260	213	620	620	620	-
52030 35000	UNEMPLOYMENT INSURANCE-VEC	-	51	-	-	-	-
52030 36000	UNEMPLOYMENT INSURANCE-VEC	-	12	-	-	-	-
52030 36500	UNEMPLOYMENT INSURANCE-VEC	-	71	-	-	-	-
52030 36800	VEC-UMPIRES	-	20	-	-	-	-
52030 37000	UNEMPLOYMENT INSURANCE-VEC	-	12	-	-	-	-
52035	DISABILITY INSURANCE	1,620	421	493	493	493	-

FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001	ADVERTISING	4,400	931	4,000	4,000	4,000	-
53005	PRINTING AND BINDING	24,000	10,064	24,000	24,000	42,000	18,000
53011	CONTRACTUAL AGREEMENTS	20,000	9,170	20,000	20,000	20,000	-
53018	ENTERTAINMENT SERVICES	15,000	-	15,000	15,000	18,000	3,000
53085	COLLECTION FEES	-	24	-	-	-	-
53085 35000	COLLECTION FEES	-	90	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	3,000	43	3,000	3,000	3,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	-	500	500	500	-
53165 35000	MAINTENANCE OF FACILITIES	-	8,450	-	-	-	-
55001	TELEPHONE	5,400	6,323	5,400	6,247	5,400	(847)
55002	DUES & SUBSCRIPTIONS	5,000	2,245	5,000	5,000	5,000	-
55005	TRAINING & TRAVEL	3,000	794	3,000	3,000	3,000	-
55269	RECREATION TRIPS	15,000	-	15,000	15,000	15,000	-
55270	SPECIAL PROGRAMS	16,000	543	16,000	16,000	18,673	2,673
55272 36500	SUMMER PLAYGROUND EXPENSES	18,000	4,932	18,000	18,000	20,000	2,000
55273 36200	HEART PROGRAM EXPENSES	18,000	280	18,000	18,000	20,000	2,000
55274 36000	BOOKER T CENTER PROGRAM	1,000	-	1,000	1,000	-	(1,000)
55305	MAINT/REPAIR-VEHICLES	6,000	-	6,000	6,000	6,000	-
55405	OFFICE SUPPLIES	4,000	2,287	4,000	4,000	4,000	-
55406	PHOTOCOPYING	2,000	816	2,000	2,000	2,000	-
55410	POSTAGE OR SHIPPING	3,000	247	3,000	3,000	3,000	-
55415	MATERIALS/SUPPLIES	40,000	21,445	40,000	40,000	40,000	-
55415 31200	MATERIALS/SUPPLIES-NATURE PLAY	1,056	-	-	1,056	-	(1,056)
55415 35000	MATERIALS/SUPPLIES	-	15,293	-	-	-	-
55440	CHEMICALS	-	-	-	-	6,000	6,000
55440 35000	CHEMICALS	6,000	2,257	6,000	6,000	-	(6,000)
55480	TIRES	1,000	-	1,000	1,000	1,000	-
55481	GAS & OIL	7,200	1,538	7,200	7,200	7,200	-

FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55497	RENTAL OF EQUIPMENT	-	2,615	-	-	-	-
55613	STAUNTON YOUTH SPORTS PROGRAM	18,000	7,000	18,000	18,000	18,000	-
58385 34400	BUILDING	2,876	-	-	2,876	-	(2,876)
58399 38300	SITE IMPROVEMENT	37,337	40,597	-	-	-	-
58399 38600	SITE IMPROVEMENT	-	1,771	-	-	-	-
58399 38900	SITE IMPROVEMENT	-	-	-	245,950	-	(245,950)
Total Org: 11077110		$1,178,663	$763,654	$1,153,348	$1,404,077	$1,253,969	($150,108)

FUND: 110 - GENERAL FUND

11077120	HORTICULTURE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	89,894	89,894	90,619	90,619	98,509	7,890
51510 33200	PART-TIME HELP	9,289	2,539	-	-	-	-
51530	OVERTIME	7,000	5,423	7,000	7,000	7,000	-
51530 33200	OVERTIME	4	4	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,209	1,188	1,214	1,214	1,320	106
52005	HEALTH INSURANCE	12,480	12,480	13,603	13,603	15,105	1,502
52006	HSA CONTRIBUTION	500	500	575	575	500	(75)
52010	SOCIAL SECURITY-FICA	7,199	7,173	7,468	7,468	8,071	603
52010 33200	SOCIAL SECURITY-FICA	711	195	-	-	-	-
52020	RETIREMENT-VRS	13,786	13,543	13,847	13,847	17,012	3,165
52025	WORKER'S COMPENSATION	-	(53)	-	-	-	-
52025 33200	WORKER'S COMPENSATION	-	53	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	50	61	50	50	61	11
52030 33200	UNEMPLOYMENT INSURANCE-VEC	-	6	-	-	-	-
52035	DISABILITY INSURANCE	219	179	240	240	448	208
52850	FFCRA EMERG PD SICK LEAVE	-	522	-	-	-	-
53010 33300	PROFESSIONAL SERVICES	1,330	1,250	-	-	-	-
53011	CONTRACTUAL AGREEMENTS	-	-	-	-	10,000	10,000
53040	TREE CARE	9,500	5,200	9,500	14,750	20,000	5,250
53040 FLOOI	TREE CARE	-	1,000	-	-	-	-
55001	TELEPHONE	624	717	624	781	725	(56)
55002	DUES & SUBSCRIPTIONS	185	320	185	185	325	140
55005	TRAINING & TRAVEL	1,000	264	1,000	1,000	1,000	-
55305	MAINT/REPAIR-VEHICLES	2,471	1,530	2,500	2,500	2,500	-
55415	MATERIALS/SUPPLIES	8,000	6,565	8,000	8,000	8,000	-
55415 33200	MATERIALS/SUPPLIES	1,233	932	-	3,130	-	(3,130)
55415 FLOOI	MATERIALS/SUPPLIES	-	375	-	-	-	-
55440	CHEMICALS	1,000	183	1,000	1,000	1,000	-

FUND: 110 - GENERAL FUND

11077120	HORTICULTURE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55450	BUILDING MATERIALS & MAINT	1,500	416	1,500	1,500	1,500	-
55455	TREE/PLANT PURCHASES	13,000	17,751	13,000	13,000	14,000	1,000
55455 33200	TREE/PLANT PURCHASES	-	375	-	-	-	-
55455 FLOOI	TREE/PLANT PURCHASES	-	140	-	-	-	-
55457	FERTILIZERS/CHEMICALS	-	801	-	-	1,200	1,200
55481	GAS & OIL	-	857	-	-	1,000	1,000
55485	SMALL TOOLS	500	148	500	500	500	-
55486	NON-CAPITAL EQUIPMENT	-	-	7,250	7,250	-	(7,250)
55487	WEARING APPAREL	200	-	200	200	200	-
55490	SAFETY EQUIPMENT & SUPPLIES	200	201	-	-	300	300
Total Org: 11077120		$183,084	$172,731	$179,875	$188,412	$210,276	$21,864

FUND: 110 - GENERAL FUND

11077130	GOLF COURSE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	55,700	61,150	55,461	55,461	57,964	2,503
51510	PART-TIME HELP	15,299	15,299	13,879	13,879	24,801	10,922
52001	GROUP LIFE INSURANCE-VRS	727	727	743	743	777	34
52010	SOCIAL SECURITY-FICA	5,067	5,861	5,330	5,330	6,332	1,002
52020	RETIREMENT-VRS	8,288	8,288	8,475	8,475	10,010	1,535
52030	UNEMPLOYMENT INSURANCE-VEC	68	63	68	68	30	(38)
53001	ADVERTISING	3,000	2,522	3,000	3,000	5,000	2,000
53010	PROFESSIONAL SERVICES	30,000	-	12,250	12,250	9,750	(2,500)
53040	TREE CARE	-	-	15,000	15,000	15,000	-
53085	COLLECTION FEES	-	1,539	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
53165	MAINTENANCE OF FACILITIES	-	-	-	-	10,000	10,000
55001	TELEPHONE	300	504	300	362	300	(62)
55002	DUES & SUBSCRIPTIONS	500	-	500	500	500	-
55015	UTILITIES-ELECTRIC	-	1,658	563	563	1,750	1,187
55405	OFFICE SUPPLIES	500	462	500	500	500	-
55415	MATERIALS/SUPPLIES	200	531	200	200	200	-
55457	FERTILIZERS/CHEMICALS	-	7,277	-	-	-	-
55481	GAS & OIL	6,000	3,704	6,000	6,000	6,000	-
55497	RENTAL OF EQUIPMENT	6,000	-	6,000	6,000	6,000	-
58342	COMPUTER EQUIPMENT	-	-	2,000	2,000	2,000	-
Total Org: 11077130		$132,250	$109,584	$130,869	$130,931	$157,514	$26,583

FUND: 110 - GENERAL FUND

11077190	COMMUNITY RECREATION ASSIST	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55633	BOYS AND GIRLS CLUB	20,000	20,000	20,000	20,000	20,000	-
Total Org: 11077190		$20,000	$20,000	$20,000	$20,000	$20,000	$-

FUND: 110 - GENERAL FUND

11077210	PARK MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	423,543	398,809	450,396	450,396	507,182	56,786
51510	PART-TIME HELP	41,200	10,122	42,127	42,127	43,707	1,580
51530	OVERTIME	25,000	14,966	25,000	25,000	25,000	-
52001	GROUP LIFE INSURANCE-VRS	5,902	5,211	6,035	6,035	6,966	931
52005	HEALTH INSURANCE	66,585	66,585	71,750	71,750	94,359	22,609
52006	HSA CONTRIBUTION	-	125	-	-	-	-
52010	SOCIAL SECURITY-FICA	37,575	31,428	39,591	39,591	44,055	4,464
52020	RETIREMENT-VRS	67,306	59,402	68,828	68,828	87,590	18,762
52030	UNEMPLOYMENT INSURANCE-VEC	379	300	379	379	382	3
52035	DISABILITY INSURANCE	1,140	528	994	994	2,448	1,454
52037	DEFERRED COMP PAYMENT	-	15,248	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	238	-	-	-	-
53001	ADVERTISING	200	4,536	200	200	1,500	1,300
53008	UNIFORM RENTAL	3,500	4,228	3,500	3,500	3,500	-
53011	CONTRACTUAL AGREEMENTS	70,000	3,560	70,000	79,000	70,000	(9,000)
53040	TREE CARE	1,000	450	1,000	1,000	1,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,000	310	3,000	3,000	3,000	-
53165	MAINTENANCE OF FACILITIES	146,957	127,610	213,500	221,764	200,000	(21,764)
53165 19200	MAINTENANCE OF FACILITIES	1,450	-	-	-	-	-
53165 FLOOI	MAINTENANCE OF FACILITIES	-	31,529	-	600	-	(600)
55001	TELEPHONE	2,500	2,257	2,500	2,938	2,500	(438)
55002	DUES & SUBSCRIPTIONS	1,000	555	1,000	1,000	1,000	-
55005	TRAINING & TRAVEL	2,000	-	2,000	2,000	2,000	-
55305	MAINT/REPAIR-VEHICLES	40,000	48,597	40,000	40,000	40,000	-
55405	OFFICE SUPPLIES	200	148	200	200	200	-
55410	POSTAGE OR SHIPPING	-	134	-	-	-	-

FUND: 110 - GENERAL FUND

11077210	PARK MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55415	MATERIALS/SUPPLIES	54,000	40,648	54,000	54,000	54,000	-
55415 35000	MATERIALS/SUPPLIES	3,000	-	3,000	3,000	3,000	-
55415 COVID	MATERIALS/SUPPLIES	7,795	7,795	-	-	-	-
55415 FLOOD	MATERIALS/SUPPLIES	-	5,408	-	406	-	(406)
55440	CHEMICALS	1,000	1,617	1,000	1,000	1,000	-
55440 35000	CHEMICALS	16,000	1,489	16,000	16,000	16,000	-
55450	BUILDING MATERIALS & MAINT	12,000	-	12,000	12,000	12,000	-
55457	FERTILIZERS/CHEMICALS	13,000	5,205	13,000	13,000	13,000	-
55465	ZOO FOOD	2,500	2,559	2,500	2,500	2,500	-
55480	TIRES	-	2,407	-	-	-	-
55481	GAS & OIL	25,000	20,017	25,000	25,000	25,000	-
55485	SMALL TOOLS	1,000	-	1,000	1,000	1,000	-
55487	WEARING APPAREL	1,000	324	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	6,000	1,296	6,000	6,000	6,000	-
55497	RENTAL OF EQUIPMENT	2,500	6,874	2,500	2,500	2,500	-
58321	LIGHT DUTY EQUIPMENT	33,263	32,807	-	-	-	-
Total Org: 11077210		$1,118,495	$955,324	$1,179,000	$1,197,708	$1,273,389	$75,681

FUND: 110 - GENERAL FUND

11077410	COMMUNITY CULTURAL CONTRIB	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55610	STONEWALL BRIGADE BAND	3,000	3,000	3,000	3,000	3,000	-
55620	W W BIRTHPLACE	5,000	5,000	5,000	5,000	5,000	-
55621	BEVERLEY STREET STUDIO	1,500	1,500	1,500	1,500	1,500	-
55643	STAUNTON/AUGUSTA ART CENTER	3,000	3,000	3,000	3,000	3,000	-
55653	SHENANARTS	3,000	3,000	3,000	3,000	3,000	-
Total Org: 11077410		$15,500	$15,500	$15,500	$15,500	$15,500	$-

FUND: 110 - GENERAL FUND

11077510	LIBRARY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	405,339	405,339	406,098	406,098	403,385	(2,713)
51510	PART-TIME HELP	300,525	244,902	310,568	310,568	341,408	30,840
51530	OVERTIME	250	6	256	256	256	-
52001	GROUP LIFE INSURANCE-VRS	532	5,324	5,442	5,442	5,405	(37)
52005	HEALTH INSURANCE	58,935	58,935	65,550	65,550	57,169	(8,381)
52006	HSA CONTRIBUTION	1,000	1,000	1,100	1,100	1,000	(100)
52010	SOCIAL SECURITY-FICA	53,043	48,985	54,844	54,844	56,996	2,152
52020	RETIREMENT-VRS	60,686	60,282	62,052	62,052	69,665	7,613
52030	UNEMPLOYMENT INSURANCE-VEC	1,169	753	575	575	1,253	678
52035	DISABILITY INSURANCE	1,592	529	743	743	3,166	2,423
53005	PRINTING AND BINDING	2,700	2,760	4,600	4,600	4,600	-
53010	PROFESSIONAL SERVICES	300	-	300	300	300	-
53011	CONTRACTUAL AGREEMENTS	3,050	3,005	3,000	3,000	3,060	60
53085	COLLECTION FEES	2,600	-	-	-	2,000	2,000
53101	MAINT/REPAIR-OFFICE EQUIPMENT	8,750	7,894	7,500	7,500	6,500	(1,000)
55001	TELEPHONE	2,900	2,954	2,800	2,800	3,000	200
55002	DUES & SUBSCRIPTIONS	700	565	2,050	2,050	1,550	(500)
55005	TRAINING & TRAVEL	600	203	4,000	4,000	4,000	-
55015	UTILITIES-ELECTRIC	30,000	22,295	27,000	27,000	27,000	-
55020	UTILITIES-NATURAL GAS	5,000	5,287	5,800	5,800	5,900	100
55270	SPECIAL PROGRAMS	500	507	3,000	3,000	3,000	-
55405	OFFICE SUPPLIES	7,628	8,025	7,000	7,000	13,000	6,000
55406	PHOTOCOPYING	1,400	828	1,400	1,400	1,100	(300)
55410	POSTAGE OR SHIPPING	1,000	930	1,900	1,900	1,900	-
55415	MATERIALS/SUPPLIES	5,000	10,153	7,000	7,000	8,500	1,500
55415 COVID	MATERIALS/SUPPLIES	1,136	1,136	-	-	-	-
55422	BOOKS	12,500	11,104	18,500	18,500	18,500	-
55423	BOOKS-STATE AID	90,409	90,409	82,000	82,000	87,000	5,000

FUND: 110 - GENERAL FUND

11077510	LIBRARY	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55424	DATABASES	-	-	10,000	10,000	11,575	1,575
55425	MEDIA	11,000	10,908	13,000	13,000	13,000	-
55426	MEDIA-STATE AID	31,000	31,000	33,100	33,100	33,750	650
55427	PERIODICALS	5,500	5,207	5,500	5,500	5,500	-
55428	PERIODICALS-STATE AID	5,300	5,300	5,300	5,300	5,300	-
55486	NON-CAPITAL EQUIPMENT	13,300	11,004	2,000	2,000	1,000	(1,000)
55486 ARPAL	NON-CAPITAL EQUIPMENT	-	-	-	21,309	-	(21,309)
55497	RENTAL OF EQUIPMENT	2,250	2,297	2,300	2,300	2,350	50
55498	RENTAL OF SOFTWARE	19,860	16,829	21,000	21,000	22,000	1,000
58306	OFFICE EQUIPMENT	-	-	450	450	-	(450)
58311	FURNITURE & FIXTURES	-	-	4,600	4,600	5,000	400
Total Org: 11077510		$1,147,454	$1,076,657	$1,182,328	$1,203,637	$1,230,088	$26,451

FUND: 110 - GENERAL FUND

11088110	PLANNING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	209,914	209,914	223,540	223,540	237,586	14,046
51530	OVERTIME	225	74	228	228	228	-
52001	GROUP LIFE INSURANCE-VRS	2,849	2,850	2,995	2,995	3,184	189
52005	HEALTH INSURANCE	21,287	21,287	23,250	23,250	37,562	14,312
52006	HSA CONTRIBUTION	800	800	1,100	1,100	800	(300)
52010	SOCIAL SECURITY-FICA	15,710	15,790	17,118	17,118	18,193	1,075
52020	RETIREMENT-VRS	32,488	31,592	34,157	34,157	40,889	6,732
52030	UNEMPLOYMENT INSURANCE-VEC	100	122	100	100	100	-
52035	DISABILITY INSURANCE	479	155	197	197	713	516
52850	FFCRA EMERG PD SICK LEAVE	-	154	-	-	-	-
53005	PRINTING AND BINDING	1,000	-	1,000	1,000	1,000	-
53010	PROFESSIONAL SERVICES	115,500	-	5,000	105,000	5,000	(100,000)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	200	-	200	200	200	-
55001	TELEPHONE	2,600	2,056	2,600	2,883	2,600	(283)
55002	DUES & SUBSCRIPTIONS	200	370	300	300	300	-
55005	TRAINING & TRAVEL	5,000	(279)	7,500	7,500	8,200	700
55305	MAINT/REPAIR-VEHICLES	340	-	340	340	340	-
55405	OFFICE SUPPLIES	1,200	1,029	1,200	1,200	1,200	-
55406	PHOTOCOPYING	1,000	68	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	1,800	243	2,000	2,000	2,800	800
55480	TIRES	400	-	400	400	400	-
55481	GAS & OIL	680	-	600	600	680	80
55486	NON-CAPITAL EQUIPMENT	2,655	519	1,500	1,500	1,500	-
55497	RENTAL OF EQUIPMENT	-	58	-	-	-	-
Total Org: 11088110		$417,027	$286,802	$326,925	$427,208	$365,075	($62,133)

FUND: 110 - GENERAL FUND

11088120	COMMUNITY DEVELOPMENT ASSIST	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55599 COVID	ADMINISTRATIVE EXPENSES	6,000	6,000	-	-	-	-
55623	GART TOURISM	25,000	25,000	25,000	25,000	25,000	-
55644	CONTR-SPECIAL SERVICE DISTRICT	182,658	182,658	195,650	195,650	195,650	-
55645	CONTRIBUTION TO VALLEY AIRPORT	48,159	48,159	48,159	48,159	48,159	-
55646	STAUNTON CREATIVE COMM FUND	20,000	20,000	20,000	20,000	20,000	-
55649 COVID	CONTRIBUTION TO LOCAL AGENCY	300,000	300,000	-	-	-	-
55666	HISTORIC STAUNTON FOUNDATION	35,000	35,000	35,000	35,000	35,000	-
55667	PLANNING DISTRICT COMMISSION	32,215	32,215	37,477	37,477	35,783	(1,694)
Total Org: 11088120		$649,032	$649,032	$361,286	$361,286	$359,592	($1,694)

FUND: 110 - GENERAL FUND

11088150	ECONOMIC DEVELOPMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	198,063	198,063	199,197	199,197	259,718	60,521
52001	GROUP LIFE INSURANCE-VRS	2,812	2,796	2,871	2,871	3,681	810
52005	HEALTH INSURANCE	26,892	26,892	29,350	29,350	31,648	2,298
52010	SOCIAL SECURITY-FICA	14,378	14,442	15,239	15,239	19,868	4,629
52020	RETIREMENT-VRS	32,060	31,871	32,729	32,729	47,444	14,715
52030	UNEMPLOYMENT INSURANCE-VEC	50	61	50	50	50	-
52037	DEFERRED COMP PAYMENT	15,000	13,756	15,000	15,000	15,000	-
53001	ADVERTISING	4,000	1,420	4,000	4,000	4,000	-
53005	PRINTING AND BINDING	3,000	-	3,000	3,000	5,000	2,000
53010	PROFESSIONAL SERVICES	44,012	26,011	64,012	64,012	28,012	(36,000)
53020	ENTERPRISE ZONE INCENTIVES	69,247	-	40,000	40,000	40,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	-	200	200	200	-
53175	TECHNOLOGY SERVICES	500	-	1,000	1,000	1,000	-
55001	TELEPHONE	2,000	2,010	2,000	2,372	2,000	(372)
55002	DUES & SUBSCRIPTIONS	4,550	4,164	4,550	4,550	4,550	-
55005	TRAINING & TRAVEL	5,000	125	6,250	6,250	6,250	-
55205	SPECIAL EXPENSES	4,000	333	4,500	4,500	4,500	-
55205 COVID	SPECIAL EXPENSES	17,420	17,420	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	1,000	-	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	2,500	1,309	2,500	2,500	2,500	-
55405 45002	OFFICE SUPPLIES	2,500	-	-	-	-	-
55406	PHOTOCOPYING	750	36	750	750	750	-
55410	POSTAGE OR SHIPPING	1,000	23	1,000	1,000	1,000	-
55415 COVID	MATERIALS/SUPPLIES	62	62	-	-	-	-
55481	GAS & OIL	1,000	38	1,000	1,000	1,000	-
55498	RENTAL OF SOFTWARE	9,000	8,415	9,000	9,000	9,000	-

FUND: 110 - GENERAL FUND

11088150	ECONOMIC DEVELOPMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55660 46005	DEVELOP AGREEMENT-VILLAGES	110,000	119,580	90,000	90,000	130,000	40,000
55660 46006	DEV AGREE WSH DEVELOPMENT	80,000	-	80,000	80,000	-	(80,000)
55660 46010	DEVELOPMENT AGREEMENT	608,155	722,764	368,155	643,155	765,000	121,845
59371	TRANSFER TO EDA	-	50,479	-	-	-	-
59371 COVID	TRANSFER TO EDA	500,000	500,000	-	-	-	-
Total Org: 11088150		$1,759,151	$1,742,069	$977,353	$1,252,725	$1,383,171	$130,446

FUND: 110 - GENERAL FUND

11088210	TOURISM	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	166,701	166,446	177,270	177,270	185,654	8,384
51530	OVERTIME	2,000	913	2,000	2,000	2,000	-
52001	GROUP LIFE INSURANCE-VRS	2,323	2,138	2,375	2,375	2,488	113
52005	HEALTH INSURANCE	8,821	8,821	9,720	9,720	18,049	8,329
52010	SOCIAL SECURITY-FICA	12,949	12,526	13,714	13,714	14,356	642
52020	RETIREMENT-VRS	26,491	24,435	27,087	27,087	32,063	4,976
52030	UNEMPLOYMENT INSURANCE-VEC	75	89	125	125	75	(50)
52035	DISABILITY INSURANCE	-	-	-	-	798	798
52850	FFCRA EMERG PD SICK LEAVE	-	1,261	-	-	-	-
53001	ADVERTISING	43,550	42,685	50,000	50,000	50,000	-
53001 47001	ADVERTISING	6,500	2,590	-	-	-	-
53001 47004	ADVERTISING	7,000	7,000	-	-	-	-
53005	PRINTING AND BINDING	10,000	8,136	15,000	15,000	30,000	15,000
53010	PROFESSIONAL SERVICES	2,500	7,277	5,000	5,000	5,000	-
53010 47001	PROFESSIONAL SERVICES	3,500	8,233	-	-	-	-
53010 47004	PROFESSIONAL SERVICES	3,000	3,000	-	-	-	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	-	200	200	-	(200)
55001	TELEPHONE	1,000	1,665	1,000	1,189	1,000	(189)
55002	DUES & SUBSCRIPTIONS	4,000	4,000	4,000	4,000	4,000	-
55005	TRAINING & TRAVEL	4,000	1,084	5,000	5,000	5,000	-
55405	OFFICE SUPPLIES	2,500	780	2,500	2,500	2,500	-
55406	PHOTOCOPYING	200	56	200	200	200	-
55410	POSTAGE OR SHIPPING	2,000	1,683	3,000	3,000	3,000	-
55415	MATERIALS/SUPPLIES	-	947	-	-	-	-
55415 COVID	MATERIALS/SUPPLIES	369	369	-	-	-	-
55497	RENTAL OF EQUIPMENT	-	68	-	-	-	-
55498	RENTAL OF SOFTWARE	825	583	825	825	825	-

FUND: 110 - GENERAL FUND

11088210 TOURISM		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55669	1% TAX FOR TOURISM	163,851	139,433	131,992	131,992	203,643	71,651
55669 47003	1% TAX FOR TOURISM	-	(2,456)	-	-	-	-
Total Org: 11088210		$474,355	$443,763	$451,008	$451,197	$560,651	$109,454

FUND: 110 - GENERAL FUND

11088230	STAUNTON WELCOME CENTER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510	PART-TIME HELP	51,500	26,403	50,000	50,000	51,000	1,000
52010	SOCIAL SECURITY-FICA	3,825	2,027	3,817	3,817	3,902	85
52030	UNEMPLOYMENT INSURANCE-VEC	156	60	156	156	156	-
52850	FFCRA EMERG PD SICK LEAVE	-	479	-	-	-	-
55001	TELEPHONE	200	153	200	200	200	-
55405	OFFICE SUPPLIES	500	122	500	500	500	-
Total Org: 11088230		$56,181	$29,243	$54,673	$54,673	$55,758	$1,085

FUND: 110 - GENERAL FUND

11088410	CSPDC TRANSIT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53011	CONTRACTUAL AGREEMENTS	1,513	1,513	75,510	75,510	77,948	2,438
Total Org: 11088410		$1,513	$1,513	$75,510	$75,510	$77,948	$2,438

FUND: 110 - GENERAL FUND

11099600	TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59312	TRANSFER TO DEBT SERVICE	5,844,415	5,844,415	4,844,415	4,844,415	4,444,415	(400,000)
59339	TRANSFER TO CIP FUND	2,515,000	2,515,000	981,050	7,257,050	-	(7,257,050)
59353	TRANSFER TO WATER FUND	13,086	13,086	-	1,640	-	(1,640)
59354	TRANSFER TO SEWER FUND	1,815	1,815	-	372	-	(372)
59357	TRANSFER TO STORMWATER FUND	780	780	-	94	-	(94)
59358	TRANSFER TO REFUSE FUND	8,415	8,415	-	251	-	(251)
59390	TRANSFER TO EDUCATION FUND	12,044,410	12,044,410	13,626,250	13,630,476	15,065,237	1,434,761
59390 COVID	TRANSFER TO EDUCATION FUND	1,593,092	1,593,092	-	-	-	-
Total Org: 11099600		$22,021,013	$22,021,013	$19,451,715	$25,734,298	$19,509,652	($6,224,646)

FUND: 110 - GENERAL FUND

11099800	NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56997	CONTINGENCY	136,218	-	-	-	-	-
56997 ARPA	CONTINGENCY	-	-	-	6,477,913	-	(6,477,913)
56997 COVID	CONTINGENCY	5,772	-	-	-	-	-
Total Org: 11099800		$141,990	$-	$-	$6,477,913	$-	($6,477,913)
Total Fund: 110		**$66,536,453**	**$62,158,608**	**$61,753,974**	**$77,634,592**	**$65,192,940**	**($12,441,651)**

FUND: 110 - GENERAL FUND

11099800 NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$66,536,453**	**$62,158,608**	**$61,753,974**	**$77,634,592**	**$65,192,940**	**($12,441,651)**

BLUE RIDGE COURT SERVICES

FUND: 210 - BRCS FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21001 41510	INTEREST REVENUE	-	25	-	-	-	-
Total Org: 21001		$-	$25	$-	$-	$-	$-

FUND: 210 - BRCS FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21032 41656	SUPERVISION FEES	50,400	17,670	35,000	35,000	35,000	-
21032 41657	DRUG SCREEN FEES	-	2,350	-	-	-	-
21032 41658	HEM MONITORING FEES	130,000	204,694	140,000	140,000	172,115	32,115
21032 41659	GROUP THERAPY FEES	-	1,845	-	-	-	-
Total Org: 21032		$180,400	$226,559	$175,000	$175,000	$207,115	$32,115

FUND: 210 - BRCS FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21001 41750	MISCELLANEOUS REVENUE	17,000	-	-	-	-	-
21033 44121	VCSB - THERAPEUTIC DOCKET	55,369	49,778	-	-	55,369	55,369
21033 44122	OTHER GRANTS	17,000	8,500	-	-	-	-
21033 44122 40236	VCSB-MH COURT	-	-	55,369	55,369	-	(55,369)
21033 44122 40237	AUG HEALTH DBT	-	15,000	15,000	15,000	8,937	(6,063)
21033 44123	CAPSAW-SPECIAL GRANT	20,500	21,976	20,500	20,500	20,500	-
21033 44125	VCSB-MH RURAL JAIL DIVERSION	48,000	16,262	48,000	48,000	48,000	-
Total Org: 21033		$157,869	$111,517	$138,869	$138,869	$132,806	($6,063)

FUND: 210 - BRCS FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21033 45556	COMMUNITY CORRECTIONS	634,138	634,138	836,453	836,453	873,716	37,263
21033 45559	DCJS-GRANTS-PRETRIAL EXPANSION	101,158	64,600	-	-	-	-
21033 45570	SUPREME CT DRUG COURT GRANT	82,500	81,712	79,219	79,219	79,219	-
Total Org: 21033		$817,796	$780,450	$915,672	$915,672	$952,935	$37,263

FUND: 210 - BRCS FUND

11 FEDERAL CATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21033 46252 40102 BRCS CESF COVID	16,157	9,003	-	-	-	-
Total Org: 21033	$16,157	$9,003	$-	$-	$-	$-

FUND: 210 - BRCS FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21001 41930	APPRO.OF PRIOR YR FUND BAL	18,219	-	-	-	-	-
21001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	-	-	-	4,370	-	(4,370)
Total Org: 21001		$18,219	$-	$-	$4,370	$-	($4,370)
Total Fund: 210		**$1,190,441**	**$1,127,554**	**$1,229,541**	**$1,233,911**	**$1,292,856**	**$58,945**

FUND: 210 - BRCS FUND

14 PRIOR YR APPROP	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$1,190,441**	**$1,127,554**	**$1,229,541**	**$1,233,911**	**$1,292,856**	**$58,945**

FUND: 210 - BRCS FUND

21033340	BLUE RIDGE COURT SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51009	OTHER SALARIES	455,186	397,904	530,235	530,235	607,900	77,665
51302	OTHER SALARIES	3,247	39,288	-	-	-	-
51510	PART-TIME HELP	27,703	18,711	45,135	45,135	23,360	(21,775)
51530	OVERTIME	-	4,321	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	2,057	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,325	5,722	7,116	7,116	7,936	820
52005	HEALTH INSURANCE	85,572	99,405	103,149	103,149	121,625	18,476
52010	SOCIAL SECURITY-FICA	38,758	33,932	44,080	44,080	48,059	3,979
52020	RETIREMENT-VRS	72,126	65,366	80,811	80,811	102,924	22,113
52025	WORKER'S COMPENSATION	11,500	9,097	12,000	12,000	18,758	6,758
52030	UNEMPLOYMENT INSURANCE-VEC	300	310	300	300	415	115
52035	DISABILITY INSURANCE	3,105	996	3,877	3,877	4,212	335
53011	CONTRACTUAL AGREEMENTS	-	3,188	9,100	9,100	9,100	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,500	1,036	1,500	1,500	1,500	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	-	199	-	-	-	-
55001	TELEPHONE	4,000	4,984	4,000	4,000	4,000	-
55002	DUES & SUBSCRIPTIONS	-	196	-	-	3,000	3,000
55002 40102	DUES & SUBSCRIPTIONS	150	-	-	-	-	-
55003	DATA LINES/NETWORKING COMM.	-	228	-	-	2,500	2,500
55005	TRAINING & TRAVEL	8,000	1,493	8,000	8,000	8,000	-
55015	UTILITIES-ELECTRIC	6,000	3,580	10,000	10,000	5,000	(5,000)
55205	SPECIAL EXP-NON GRANT	2,500	1,228	2,500	2,500	2,500	-
55207	SPECIAL GRANT-CAPSAW	-	1,476	-	-	-	-
55404	M & S - URINE SCREEN	-	-	4,000	4,000	4,000	-
55405	OFFICE SUPPLIES	20,000	12,779	20,000	20,010	20,000	(10)

FUND: 210 - BRCS FUND

21033340	BLUE RIDGE COURT SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55406	PHOTOCOPYING	-	650	-	-	-	-
55410	POSTAGE OR SHIPPING	1,500	1,947	2,600	2,600	2,600	-
55481	GAS & OIL	1,000	83	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	6,300	15,279	6,300	10,660	6,300	(4,360)
55486 40102	NON-CAPITAL EQUIPMENT	16,007	9,003	-	-	-	-
55497	RENTAL OF EQUIPMENT	38,000	56,278	53,000	53,000	51,234	(1,766)
55498	SOFTWARE LICENSE FEES	1,000	1,044	1,000	1,000	1,000	-
55499	RENTAL OF REAL PROPERTY	48,000	45,125	62,400	62,400	58,000	(4,400)
58311	FURNITURE & FIXTURES	-	105	-	-	-	-
Total Org: 21033340		$857,779	$837,010	$1,012,103	$1,016,473	$1,114,923	$98,450

FUND: 210 - BRCS FUND

21033341	VCSB-THERAPEUTIC DOCKET	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51009	OTHER SALARIES	40,158	34,419	37,370	37,370	-	(37,370)
51530	OVERTIME	-	80	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	538	455	501	501	-	(501)
52005	HEALTH INSURANCE	6,420	5,885	6,998	6,998	-	(6,998)
52010	SOCIAL SECURITY-FICA	3,072	2,578	2,859	2,859	-	(2,859)
52020	RETIREMENT-VRS	6,136	5,183	5,710	5,710	-	(5,710)
52025	WORKER'S COMPENSATION	1,000	961	1,000	1,000	-	(1,000)
52030	UNEMPLOYMENT INSURANCE-VEC	25	39	25	25	-	(25)
52035	DISABILITY INSURANCE	289	179	269	269	-	(269)
53011 40237	CONTRAC AGREE DBT GROUP	18,219	26,563	-	-	-	-
Total Org: 21033341		$75,857	$76,341	$54,732	$54,732	$-	($54,732)

FUND: 210 - BRCS FUND

21033343	SUPREME CT DRUG COURT PROGRAM	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51009	OTHER SALARIES	40,368	40,991	40,771	40,771	43,657	2,886
51510	PART-TIME HELP	20,888	14,840	21,097	21,097	21,932	835
51530	OVERTIME	-	834	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	541	541	546	546	572	26
52005	HEALTH INSURANCE	11,400	10,400	12,426	12,426	13,413	987
52010	SOCIAL SECURITY-FICA	4,686	4,172	4,733	4,733	5,018	285
52020	RETIREMENT-VRS	6,168	6,168	6,230	6,230	7,513	1,283
52025	WORKER'S COMPENSATION	1,500	1,445	1,500	1,500	1,948	448
52030	UNEMPLOYMENT INSURANCE-VEC	50	42	50	50	55	5
52035	DISABILITY INSURANCE	291	-	294	294	-	(294)
53010	PROFESSIONAL SERVICES	15,000	15,000	20,000	20,000	20,000	-
55404	M & S - URINE SCREEN	4,836	9,516	4,836	4,836	12,000	7,164
Total Org: 21033343		$105,728	$103,950	$112,483	$112,483	$126,108	$13,625

FUND: 210 - BRCS FUND

21033344	PRETRIAL EXPANSION GRANT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51009	OTHER SALARIES	53,000	35,595	-	-	-	-
51510	PART-TIME HELP	-	6,176	-	-	-	-
51530	OVERTIME	-	407	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	710	456	-	-	-	-
52005	HEALTH INSURANCE	9,630	5,097	-	-	-	-
52006	HSA CONTRIBUTION	-	167	-	-	-	-
52010	SOCIAL SECURITY-FICA	4,054	3,173	-	-	-	-
52020	RETIREMENT-VRS	8,099	5,057	-	-	-	-
52025	WORKER'S COMPENSATION	-	709	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	30	81	-	-	-	-
52035	DISABILITY INSURANCE	-	65	-	-	-	-
55003	DATA LINES/NETWORKING COMM.	-	747	-	-	-	-
55005	TRAINING & CERTIFICATION	1,725	-	-	-	-	-
55015	UTILITIES-ELECTRIC	-	302	-	-	-	-
55020	UTILITIES-NATURAL GAS	-	422	-	-	-	-
55404	M & S - URINE SCREEN	-	3,183	-	-	-	-
55405	OFFICE SUPPLIES	19,910	2,386	-	-	-	-
55410	POSTAGE OR SHIPPING	-	506	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	4,000	481	-	-	-	-
55499	RENTAL OF REAL PROPERTY	-	48,100	-	-	-	-
Total Org: 21033344		$101,158	$113,107	$-	$-	$-	$-

FUND: 210 - BRCS FUND

21033345	VCSB-MH RURAL JAIL DIVERSION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510	PART-TIME HELP	28,234	14,701	28,516	28,516	29,646	1,130
52010	SOCIAL SECURITY-FICA	2,160	1,125	2,182	2,182	2,268	86
52025	WORKER'S COMPENSATION	500	410	500	500	881	381
52030	UNEMPLOYMENT INSURANCE-VEC	25	25	25	25	30	5
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55205	SPECIAL EXPENSES HOUSING	15,000	-	15,000	15,000	15,000	-
55210	CLIENT TRANSPORTATION	2,500	-	2,500	2,500	2,500	-
55415	MATERIALS/SUPPLIES	500	-	500	500	500	-
Total Org: 21033345		$49,919	$16,262	$50,223	$50,223	$51,825	$1,602
Total Fund: 210		**$1,190,441**	**$1,146,669**	**$1,229,541**	**$1,233,911**	**$1,292,856**	**$58,945**

FUND: 210 - BRCS FUND

		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
21033345	VCSB-MH RURAL JAIL DIVERSION						
Grand Total		**$1,190,441**	**$1,146,669**	**$1,229,541**	**$1,233,911**	**$1,292,856**	**$58,945**

WATER FUND

FUND: 530 - WATER FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 41510	INTEREST REVENUE	40,000	(664)	3,500	3,500	3,500	-
53001 41520	RENTAL OF REAL PROPERTY	115,000	74,489	77,000	77,000	77,000	-
Total Org: 53001		$155,000	$73,826	$80,500	$80,500	$80,500	$-

FUND: 530 - WATER FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 41654	RETURNED CHECK FEE	1,500	940	1,000	1,000	1,000	-
53002 41840	WATER TRANSFER FEES	14,000	12,270	12,000	12,000	12,000	-
53002 41841	WATER WRITE OFF ACCOUNTS	-	42	-	-	-	-
53002 41842	WATER USE	3,291,225	3,047,501	3,310,097	3,310,097	3,047,501	(262,596)
53002 41844	WATER RECONNECTION PENALTIES	46,000	18,043	30,000	30,000	30,000	-
53002 41846	WATER-LATE PAYMENT PENALTIES	43,000	41,937	35,000	35,000	35,000	-
53002 41848	WATER CONNECTIONS-NEW SERVICE	29,000	62,100	35,000	35,000	50,000	15,000
53002 41849	NORTH RIVER WATER REVENUE	-	1,553	-	-	-	-
53002 41850	BULK SALES-AUG CO SERV AUTH	1,207,500	1,311,824	1,207,500	1,207,500	1,207,500	-
53002 41852	BULK WATER SALES	4,000	4,565	4,000	4,000	4,000	-
53002 41856	WATER FACILITY FEES	-	168,540	-	-	-	-
53002 41858	WATER TESTING FEES	-	14	-	-	-	-
Total Org: 53002		$4,636,225	$4,669,328	$4,634,597	$4,634,597	$4,387,001	($247,596)

FUND: 530 - WATER FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 41712	SALE OF SALVAGE & SURPLUS	-	8,654	-	-	-	-
53003 41737	OTHER GRANTS	2,555	2,555	-	-	-	-
53001 41750	MISCELLANEOUS REVENUE	-	19	-	-	-	-
Total Org: 53004		$2,555	$11,228	$-	$-	$-	$-

FUND: 530 - WATER FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53003 45560	MISC STATE AID	-	-	-	-	2,250,000	2,250,000
Total Org: 53003		$-	$-	$-	$-	$2,250,000	$2,250,000

FUND: 530 - WATER FUND

11 FEDERAL CATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53003 46250 COVUB MISCELLANEOUS FEDERAL AID	-	30,821	-	-	-	-
Total Org: 53004	$-	$30,821	$-	$-	$-	$-

FUND: 530 - WATER FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 49211	TRANSFER FROM GENERAL FUND	-	13,086	-	1,640	-	(1,640)
Total Org: 53001		$-	$13,086	$-	$1,640	$-	($1,640)

FUND: 530 - WATER FUND

13 LOAN/DEBT PROCEEDS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 41746	PROCEEDS FROM DEBT ISSUANCE	-	-	6,900,000	6,900,000	3,450,000	(3,450,000)
Total Org: 53001		$-	$-	$6,900,000	$6,900,000	$3,450,000	($3,450,000)

FUND: 530 - WATER FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	161,913	-	-	546,246	-	(546,246)
53001 41932	APPRO FOR PRIOR YEAR RESERVES	268,671	-	-	1,100,000	-	(1,100,000)
Total Org: 53001		$430,584	$-	$-	$1,646,246	$-	($1,646,246)

FUND: 530 - WATER FUND

18 RECOVERED COSTS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53001 41901	RECOVERED COSTS-OPERATIONS	-	391	-	-	-	-
53001 41928	INSURANCE RECOVERY	21,892	13,238	-	-	-	-
Total Org: 53003		$21,892	$13,629	$-	$-	$-	$-
Total Fund: 530		**$5,246,256**	**$4,811,917**	**$11,615,097**	**$13,262,983**	**$10,167,501**	**($3,095,482)**

FUND: 530 - WATER FUND

18 RECOVERED COSTS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$5,246,256**	**$4,811,917**	**$11,615,097**	**$13,262,983**	**$10,167,501**	**($3,095,482)**

FUND: 530 - WATER FUND

53001520	WATER RISK MANAGEMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52004	OPEB EXPENSE	-	(55,333)	-	-	-	-
52005	HEALTH INSURANCE	25,000	23,984	25,000	25,000	25,000	-
52025	WORKER'S COMPENSATION	30,000	20,490	30,000	30,000	30,000	-
55101	FIRE & MULTI-PERIL INSURANCE	20,000	10,864	20,000	20,000	20,000	-
55105	AUTO LIABILITY INSURANCE	11,000	8,624	11,000	11,000	11,000	-
55110	OTHER INSURANCES	38,750	27,398	38,750	38,750	38,750	-
55120	LOCAL GOVERNMENT LIABILITY	10,000	5,016	10,000	10,000	10,000	-
55125	SELF-INSURANCE-COLLISION	40,000	-	40,000	40,000	40,000	-
55130	DAMAGE CLAIMS AWARDS	2,000	610	2,000	2,000	2,000	-
Total Org: 53001520		$176,750	$41,652	$176,750	$176,750	$176,750	$-

FUND: 530 - WATER FUND

53004311	WATER BILLING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	185,942	163,177	196,340	196,340	231,623	35,283
51530	OVERTIME	5,000	2,849	5,000	5,000	5,000	-
52001	GROUP LIFE INSURANCE-VRS	2,573	2,117	2,631	2,631	3,104	473
52005	HEALTH INSURANCE	29,582	28,848	31,457	31,457	42,109	10,652
52006	HSA CONTRIBUTION	504	500	504	504	530	26
52010	SOCIAL SECURITY-FICA	14,647	11,620	15,403	15,403	18,102	2,699
52020	RETIREMENT-VRS	29,341	24,142	30,001	30,001	39,862	9,861
52022	PENSION EXPENSE-GASB68	-	11,238	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	200	122	200	200	200	-
52035	DISABILITY INSURANCE	-	417	575	575	710	135
53011	CONTRACTUAL AGREEMENTS	25,000	9,861	25,000	25,000	25,000	-
53085	COLLECTION FEES	61,000	76,058	69,000	69,000	78,000	9,000
53101	MAINT/REPAIR-OFFICE EQUIPMENT	2,000	-	2,000	2,000	2,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	5,000	-	5,000	5,000	5,000	-
55001	TELEPHONE	550	571	550	550	575	25
55002	DUES & SUBSCRIPTIONS	400	-	400	400	400	-
55005	TRAINING & TRAVEL	3,000	-	3,000	3,000	3,000	-
55205 COVUI	SPECIAL EXPENSES	-	27,866	-	-	-	-
55297	BAD DEBT EXPENSE	4,000	12,193	4,000	4,000	7,500	3,500
55405	OFFICE SUPPLIES	12,000	6,896	12,000	12,000	12,000	-
55406	PHOTOCOPYING	500	106	500	500	500	-
55410	POSTAGE OR SHIPPING	45,000	32,799	45,000	45,000	45,000	-
55410 COVID	POSTAGE OR SHIPPING	-	542	-	-	-	-
55497	RENTAL OF EQUIPMENT	2,300	1,483	2,300	2,300	2,300	-
55498	RENTAL OF SOFTWARE	17,590	11,635	17,590	17,590	17,590	-
Total Org: 53004311		$446,129	$425,038	$468,451	$468,451	$540,105	$71,654

FUND: 530 - WATER FUND

53004320	WATER PRODUCTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	267,334	277,426	320,591	320,591	365,641	45,050
51530	OVERTIME	7,000	12,102	7,000	7,000	7,000	-
52001	GROUP LIFE INSURANCE-VRS	3,726	3,666	4,296	4,296	4,900	604
52005	HEALTH INSURANCE	109,273	70,682	111,808	111,808	98,088	(13,720)
52006	HSA CONTRIBUTION	3,763	3,250	3,396	3,396	4,989	1,593
52010	SOCIAL SECURITY-FICA	21,056	21,214	25,061	25,061	28,507	3,446
52020	RETIREMENT-VRS	42,483	41,790	48,987	48,987	62,927	13,940
52022	PENSION EXPENSE-GASB68	-	19,452	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	320	264	320	320	360	40
52035	DISABILITY INSURANCE	-	888	-	-	1,118	1,118
52850	FFCRA EMERG PD SICK LEAVE	-	2,755	-	-	-	-
53008	UNIFORM RENTAL	2,600	2,949	2,600	2,600	2,700	100
53009	OUTSIDE LAB SERVICES	5,500	5,152	5,500	5,500	5,600	100
53010	PROFESSIONAL SERVICES	287,000	16,150	12,000	469,100	12,500	(456,600)
53011	CONTRACTUAL AGREEMENTS	28,200	29,061	29,000	29,000	29,500	500
53050	WATERSHED SERVICES	11,600	-	12,000	12,000	12,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	-	500	500	500	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	4,500	924	4,500	4,500	4,600	100
53120	MAINT/REPAIR-RADIO EQUIPMENT	200	-	200	200	200	-
53130	MAINT/REPAIR-PLANT MACHINERY	8,000	2,312	8,000	8,000	8,250	250
53165	MAINTENANCE OF FACILITIES	28,000	13,918	10,000	10,000	10,250	250
55001	TELEPHONE	2,000	1,628	2,000	2,157	2,050	(107)
55002	DUES & SUBSCRIPTIONS	2,400	2,566	2,400	2,400	2,500	100
55005	TRAINING & TRAVEL	2,000	2,230	2,000	2,000	2,050	50
55015	UTILITIES-ELECTRIC	23,000	23,983	23,000	23,000	24,000	1,000

FUND: 530 - WATER FUND

53004320	WATER PRODUCTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55020	UTILITIES-NATURAL GAS	10,000	9,276	10,000	10,000	10,250	250
55030	UTLITIES-WATER	13,000	9,066	13,000	13,000	13,500	500
55280	PUMP REPAIRS	15,000	6,241	5,000	5,000	5,100	100
55305	MAINT/REPAIR-VEHICLES	750	-	750	750	750	-
55330	MAINT/REPAIR-PLANT MACHINERY	30,000	10,431	12,500	12,500	13,000	500
55405	OFFICE SUPPLIES	1,100	380	1,100	1,100	1,150	50
55410	POSTAGE OR SHIPPING	150	28	150	150	150	-
55415	MATERIALS/SUPPLIES	5,500	1,772	5,500	5,500	5,600	100
55417	CLEANING SUPPLIES	-	181	-	-	-	-
55440	CHEMICALS	60,000	32,641	60,000	60,000	62,500	2,500
55442	MATERIAL AND SUPPLIES-LAB	12,168	11,303	12,000	12,072	12,500	428
55480	TIRES	300	145	300	300	300	-
55481	GAS & OIL	1,000	266	1,000	1,000	1,050	50
55485	SMALL TOOLS	250	451	250	250	260	10
55486	NON-CAPITAL EQUIPMENT	27,000	6,300	1,000	1,000	1,000	-
55487	WEARING APPAREL	400	408	400	400	40,000	39,600
55490	SAFETY EQUIPMENT & SUPPLIES	1,500	2,461	1,500	1,500	1,550	50
55647	HEADWATERS SOIL/WATER DISTRICT	15,900	15,900	16,319	16,319	16,899	580
55850	DEPRECIATION-ENTERPRISE	237,256	345,531	206,536	206,536	345,531	138,995
58331	PLANT MACHINERY	80,000	-	-	-	-	-
58399	SITE IMPROVEMENT	-	-	6,900,000	8,000,000	500,000	(7,500,000)
Total Org: 53004320		$1,371,729	$1,007,140	$7,882,464	$9,439,793	$1,721,320	($7,718,473)

FUND: 530 - WATER FUND

53004321	WATER DISTRIBUTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	413,981	256,443	445,684	445,684	333,869	(111,815)
51530	OVERTIME	31,000	28,633	31,000	31,000	31,000	-
51540	ON CALL PAY	6,000	4,941	6,000	6,000	6,000	-
52001	GROUP LIFE INSURANCE-VRS	5,736	3,484	5,972	5,972	4,474	(1,498)
52005	HEALTH INSURANCE	80,196	47,606	54,204	54,204	63,403	9,199
52006	HSA CONTRIBUTION	2,400	1,033	804	804	800	(4)
52010	SOCIAL SECURITY-FICA	34,132	21,239	36,925	36,925	28,371	(8,554)
52020	RETIREMENT-VRS	65,406	40,145	68,101	68,101	57,459	(10,642)
52022	PENSION EXPENSE-GASB68	-	18,686	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	360	152	360	360	200	(160)
52035	DISABILITY INSURANCE	-	608	-	-	1,113	1,113
53008	UNIFORM RENTAL	2,600	1,999	2,600	2,600	2,750	150
53010	PROFESSIONAL SERVICES	62,000	9,818	10,000	28,619	10,000	(18,619)
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,000	3,524	3,000	3,000	3,100	100
53120	MAINT/REPAIR-RADIO EQUIPMENT	750	1,213	750	750	775	25
53225	MAINTENANCE STREET/PAVING	15,000	25,972	15,000	15,000	15,500	500
53288	MAINT/REPAIR-UTILITY LINES	25,000	35,989	25,000	25,000	26,000	1,000
55001	TELEPHONE	2,000	2,396	2,000	2,566	2,100	(466)
55005	TRAINING & CERTIFICATION	1,000	80	1,000	1,000	1,100	100
55252	MATERIALS & SUPPLIES-STREETS	14,000	16,204	14,000	14,000	14,500	500
55286	WATER METER REPLACEMENT	7,000	2,384	7,000	7,000	7,200	200
55288	UTILITY LINES MAINTENANCE	90,000	40,191	50,000	54,104	51,500	(2,604)
55305	MAINT/REPAIR-VEHICLES	10,000	6,890	10,000	10,000	10,500	500
55405	OFFICE SUPPLIES	650	1,275	650	650	675	25
55410	POSTAGE OR SHIPPING	-	40	-	-	-	-

FUND: 530 - WATER FUND

53004321	WATER DISTRIBUTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55415	MATERIALS/SUPPLIES	500	521	500	500	500	-
55480	TIRES	3,000	2,344	3,000	3,000	3,100	100
55481	GAS & OIL	16,000	8,780	16,000	16,000	16,500	500
55485	SMALL TOOLS	6,000	5,662	6,000	6,000	6,500	500
55486	NON-CAPITAL EQUIPMENT	-	6,000	-	-	-	-
55487	WEARING APPAREL	1,300	60	1,300	1,300	1,350	50
55490	SAFETY EQUIPMENT & SUPPLIES	4,000	3,268	4,000	4,000	4,200	200
55497	RENTAL OF EQUIPMENT	-	465	-	-	-	-
55499	RENTAL OF REAL PROPERTY	2,500	2,555	2,500	2,500	2,500	-
55850	DEPRECIATION-ENTERPRISE	46,472	655,586	350,417	350,417	47,000	(303,417)
58316	AUTO EQUIPMENT	11,601	-	-	-	-	-
58326	HEAVY DUTY EQUIPMENT	50,000	-	-	51,532	-	(51,532)
58365	WATER LINES	548,745	-	400,000	400,000	5,665,000	5,265,000
Total Org: 53004321		$1,562,329	$1,256,185	$1,573,767	$1,648,588	$6,419,039	$4,770,451

FUND: 530 - WATER FUND

53004322	UTILITY TECHNICAL SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	262,935	281,485	279,606	279,606	330,006	50,400
51530	OVERTIME	20,000	16,642	26,000	26,000	26,000	-
51540	ON CALL PAY	6,000	9,659	6,000	6,000	6,000	-
52001	GROUP LIFE INSURANCE-VRS	3,664	3,665	3,747	3,747	4,422	675
52005	HEALTH INSURANCE	57,355	55,956	60,992	60,992	65,841	4,849
52006	HSA CONTRIBUTION	1,300	1,300	1,296	1,296	1,380	84
52010	SOCIAL SECURITY-FICA	22,802	22,211	23,379	23,379	24,333	954
52020	RETIREMENT-VRS	41,784	41,786	42,724	42,724	56,794	14,070
52022	PENSION EXPENSE-GASB68	-	19,450	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	240	182	240	240	240	-
52035	DISABILITY INSURANCE	-	181	-	-	954	954
52850	FFCRA EMERG PD SICK LEAVE	-	658	-	-	-	-
53008	UNIFORM RENTAL	1,500	1,751	1,500	1,500	1,550	50
53010	PROFESSIONAL SERVICES	21,000	4,750	21,000	21,000	22,000	1,000
53105	MAINT.REPAIR-VEHICLES & EQUIP	1,000	770	1,000	1,000	1,050	50
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	25,000	8,862	13,000	13,000	13,500	500
53120	MAINT/REPAIR-RADIO EQUIPMENT	750	779	750	750	775	25
55001	TELEPHONE	5,000	9,303	5,000	5,917	5,200	(717)
55005	TRAINING & TRAVEL	500	64	500	500	525	25
55015	UTILITIES-ELECTRIC	160,000	122,519	160,000	160,000	165,000	5,000
55280	PUMP REPAIRS	21,291	14,064	11,000	11,000	11,500	500
55281	PUMP REPLACEMENT	5,100	9,013	5,100	5,100	5,200	100
55285	WATER METER REPAIR	20,000	16,431	20,000	20,000	21,000	1,000
55286	WATER METER REPLACEMENT	300,000	314,535	300,000	288,300	310,000	21,700
55305	MAINT/REPAIR-VEHICLES	1,500	1,579	1,500	1,500	1,550	50

FUND: 530 - WATER FUND

53004322	UTILITY TECHNICAL SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55405	OFFICE SUPPLIES	750	165	750	750	775	25
55410	POSTAGE OR SHIPPING	100	43	100	100	100	-
55415	MATERIALS/SUPPLIES	10,000	8,508	10,000	10,000	10,500	500
55480	TIRES	3,000	3,079	3,000	3,000	3,100	100
55481	GAS & OIL	10,000	7,163	10,000	10,000	10,500	500
55485	SMALL TOOLS	750	712	750	750	775	25
55486	NON-CAPITAL EQUIPMENT	-	8,000	-	-	-	-
55487	WEARING APPAREL	500	502	500	500	525	25
55490	SAFETY EQUIPMENT & SUPPLIES	4,855	3,986	2,300	2,300	2,350	50
55497	RENTAL OF EQUIPMENT	1,500	294	-	-	-	-
55498	RENTAL OF SOFTWARE	-	12,000	1,200	12,900	1,200	(11,700)
55850	DEPRECIATION-ENTERPRISE	62,789	51,981	63,000	63,000	52,000	(11,000)
58331	PLANT MACHINERY	-	-	80,000	80,000	-	(80,000)
58341	SPECIAL EQUIPMENT	50,000	-	50,000	65,000	-	(65,000)
Total Org: 53004322		$1,122,965	$1,054,030	$1,205,934	$1,221,851	$1,156,645	($65,206)

FUND: 530 - WATER FUND

53009500	DEBT SERVICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59608	2009A REFUNDING PRINCIPAL	465,000	-	-	-	-	-
59609	2009A REFUNDING INTEREST	11,216	(25,918)	-	-	-	-
59610	2010 VRA GO PRINCIPAL	232,155	-	-	-	-	-
59611	2010 VRA INTEREST	4,356	(12,168)	-	-	-	-
59618	2017C REFUNDING PRINCIPAL	-	-	221,603	221,603	228,638	7,035
59619	2017C REFUNDING INTEREST	137,587	99,480	131,908	131,908	121,180	(10,728)
59626	2021 VRA PRINCIPAL	-	-	140,818	140,818	84,066	(56,752)
59627	2021 VRA INTEREST	-	-	120,750	120,750	91,950	(28,800)
59699	DEBT SERVICE RESERVE	170,781	-	105,431	105,431	-	(105,431)
Total Org: 53009500		$1,021,095	$61,395	$720,510	$720,510	$525,834	($194,676)

FUND: 530 - WATER FUND

53009600	TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	381,999	409,344	409,344	409,344	410,178	834
59300	INTERFUND REIMBURSEMENT	(849,826)	(844,203)	(822,123)	(822,123)	(782,370)	39,753
Total Org: 53009600		($467,827)	($434,859)	($412,779)	($412,779)	($372,192)	$40,587

FUND: 530 - WATER FUND

53009800	NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56997	CONTINGENCY	13,086	-	-	-	-	-
Total Org: 53009800		$13,086	$-	$-	$-	$-	$-
Total Fund: 530		**$5,246,256**	**$3,410,581**	**$11,615,097**	**$13,263,163**	**$10,167,501**	**($3,095,662)**

FUND: 530 - WATER FUND

53009800 NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$5,246,256**	**$3,410,581**	**$11,615,097**	**$13,263,163**	**$10,167,501**	**($3,095,662)**

SEWER FUND

FUND: 540 - SEWER FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54001 41510	INTEREST REVENUE	50,000	(612)	2,500	2,500	2,500	-
Total Org: 54001		$50,000	($612)	$2,500	$2,500	$2,500	$-

FUND: 540 - SEWER FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54002 41860	SEWER USE FEE	3,860,000	3,638,827	3,863,177	3,863,177	3,863,177	-
54002 41862	SEWER CONNECTION-NEW SERVICE	25,000	83,600	25,000	25,000	25,000	-
54002 41866	SEWER FACILITY FEES	-	353,230	-	-	-	-
54002 41868	BULK SALES ACSA	20,000	33,553	20,000	20,000	20,000	-
Total Org: 54002		$3,905,000	$4,109,210	$3,908,177	$3,908,177	$3,908,177	$-

FUND: 540 - SEWER FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54001 41750	MISCELLANEOUS REVENUE	-	1,472	-	-	-	-
Total Org: 54004		$-	$1,472	$-	$-	$-	$-

FUND: 540 - SEWER FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54003 45560	MISCELLANEOUS STATE-AID	-	-	-	-	3,750,000	3,750,000
Total Org: 54003		$-	$-	$-	$-	$3,750,000	$3,750,000

FUND: 540 - SEWER FUND

11 FEDERAL CATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54003 46250 COVUB MISCELLANEOUS FEDERAL AID	-	31,238	-	-	-	-
Total Org: 54003	$-	$31,238	$-	$-	$-	$-

FUND: 540 - SEWER FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54001 49211	TRANSFER FROM GENERAL FUND	-	1,815	-	372	-	(372)
Total Org: 54001		$-	$1,815	$-	$372	$-	($372)

FUND: 540 - SEWER FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	2,350	-	-	6,350	-	(6,350)
54001 41932	APPRO FOR PRIOR YEAR RESERVES	331,815	-	-	-	2,154,520	2,154,520
Total Org: 54001		$334,165	$-	$-	$6,350	$2,154,520	$2,148,170

FUND: 540 - SEWER FUND

18 RECOVERED COSTS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
54001 41915	RECOVERED COSTS-ACSA DEBT SER	277,393	46,846	50,000	50,000	50,000	-
Total Org: 54003		$277,393	$46,846	$50,000	$50,000	$50,000	$-
Total Fund: 540		**$4,566,558**	**$4,189,969**	**$3,960,677**	**$3,967,399**	**$9,865,197**	**$5,897,798**

FUND: 540 - SEWER FUND

18 RECOVERED COSTS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$4,566,558**	**$4,189,969**	**$3,960,677**	**$3,967,399**	**$9,865,197**	**$5,897,798**

FUND: 540 - SEWER FUND

54001520	SEWER RISK MANAGEMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52004	OPEB EXPENSE	-	(25,882)	-	-	-	-
52005	HEALTH INSURANCE	6,000	1,152	6,000	6,000	6,000	-
52025	WORKER'S COMPENSATION	6,000	4,007	6,000	6,000	6,000	-
55101	FIRE & MULTI-PERIL INSURANCE	1,000	390	1,000	1,000	1,000	-
55105	AUTO LIABILITY INSURANCE	6,020	4,549	6,020	6,020	6,020	-
55120	LOCAL GOVERNMENT LIABILITY	7,000	6,819	7,000	7,000	7,200	200
55130	DAMAGE CLAIMS AWARDS	10,000	4,267	10,000	10,000	10,000	-
Total Org: 54001520		$36,020	($4,698)	$36,020	$36,020	$36,220	$200

FUND: 540 - SEWER FUND

54004411	SEWER BILLING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55205 COVUI	SPECIAL EXPENSES	-	31,238	-	-	-	-
55297	BAD DEBT EXPENSE	2,244	18,326	2,250	2,250	2,250	-
55498	RENTAL OF SOFTWARE	9,850	8,789	10,000	10,000	10,000	-
Total Org: 54004411		$12,094	$58,353	$12,250	$12,250	$12,250	$-

FUND: 540 - SEWER FUND

54004420	SEWER LINES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	170,163	68,965	202,895	202,895	178,311	(24,584)
51510	PART-TIME HELP	4,000	-	4,040	4,040	4,263	223
51530	OVERTIME	15,000	5,642	18,000	18,000	18,000	-
51540	ON CALL PAY	3,000	1,000	3,030	3,030	3,000	(30)
52001	GROUP LIFE INSURANCE-VRS	2,356	886	2,719	2,719	2,389	(330)
52005	HEALTH INSURANCE	42,447	25,312	49,308	49,308	20,686	(28,622)
52006	HSA CONTRIBUTION	500	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	15,042	5,395	21,401	21,401	16,109	(5,292)
52020	RETIREMENT-VRS	26,864	10,340	31,090	31,090	30,687	(403)
52022	PENSION EXPENSE-GASB68	-	(50,572)	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	200	35	200	200	160	(40)
52035	DISABILITY INSURANCE	800	349	500	500	500	-
53008	UNIFORM RENTAL	2,100	986	2,100	2,100	2,100	-
53010	PROFESSIONAL SERVICES	12,350	4,285	110,000	116,350	10,000	(106,350)
53105	MAINT.REPAIR-VEHICLES & EQUIP	4,500	344	4,500	4,500	4,750	250
53120	MAINT/REPAIR-RADIO EQUIPMENT	450	569	450	450	475	25
53288	MAINT/REPAIR-UTILITY LINES	40,000	43,554	50,000	50,000	52,000	2,000
55001	TELEPHONE	1,300	1,373	1,300	1,672	1,350	(322)
55005	TRAINING & TRAVEL	750	-	750	750	775	25
55252	MATERIALS & SUPPLIES-STREETS	14,000	6,893	14,000	14,000	14,500	500
55288	UTILITY LINES MAINTENANCE	48,269	19,823	50,000	50,000	52,000	2,000
55288 FLOOI	UTILITY LINES MAINTENANCE	-	28	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	5,000	5,579	5,000	5,000	5,200	200
55405	OFFICE SUPPLIES	250	66	250	250	260	10
55415	MATERIALS/SUPPLIES	1,000	-	1,000	1,000	1,025	25

FUND: 540 - SEWER FUND

54004420	SEWER LINES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55417	CLEANING SUPPLIES	-	255	200	200	200	-
55440	CHEMICALS	500	-	500	500	500	-
55480	TIRES	2,000	-	2,000	2,000	2,075	75
55481	GAS & OIL	9,000	3,410	9,000	9,000	9,000	-
55485	SMALL TOOLS	2,500	857	2,500	2,500	2,600	100
55487	WEARING APPAREL	1,000	376	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	5,000	1,582	5,000	5,000	5,150	150
55497	RENTAL OF EQUIPMENT	-	465	-	-	-	-
55499	RENTAL OF REAL PROPERTY	2,100	2,050	2,100	2,100	2,100	-
55850	DEPRECIATION-ENTERPRISE	-	637,844	33,355	33,355	637,844	604,489
58366	SEWER LINES	330,000	-	-	-	5,450,000	5,450,000
Total Org: 54004420		$762,441	$797,688	$628,188	$634,910	$6,529,009	$5,894,099

FUND: 540 - SEWER FUND

54004421	SEWAGE TREATMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53011	CONTRACTUAL AGREEMENTS	207,116	229,505	230,000	230,000	230,000	-
Total Org: 54004421		$207,116	$229,505	$230,000	$230,000	$230,000	$-

FUND: 540 - SEWER FUND

54004422	SEWER PUMP MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	325	395	325	325	325	-
55001	TELEPHONE	-	360	-	-	-	-
55015	UTILITIES-ELECTRIC	7,500	5,469	7,500	7,500	7,750	250
55280	PUMP REPAIRS	2,000	862	2,000	2,000	2,100	100
55281	PUMP REPLACEMENT	5,000	5,239	5,000	5,000	5,150	150
55415	MATERIALS/SUPPLIES	2,000	337	2,000	2,000	2,100	100
55850	DEPRECIATION-ENTERPRISE	2,500	653	2,500	2,500	2,500	-
Total Org: 54004422		$19,325	$13,314	$19,325	$19,325	$19,925	$600

FUND: 540 - SEWER FUND

54004423	MRWWTP	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53060	MRWWTP PAYROLL AND FRINGES	363,472	351,024	371,075	371,075	386,603	15,528
53062	MRWWTP OPERATIONAL EXPENSES	280,178	324,206	302,683	302,683	576,578	273,895
53063	MRWWTP ELECTRIC UTILITY	284,400	254,211	277,200	277,200	273,600	(3,600)
53066	SLUDGE MNGEMENT PAYROLL/FRINGE	122,267	18,190	10,671	10,671	26,391	15,720
53067	SLUDGE MNGEMENT HAULING/TEST	-	56,843	102,061	102,061	105,269	3,208
53070	LABORATORY PAYROLL AND FRINGES	57,711	33,897	39,707	39,707	37,336	(2,371)
53071	LABORATORY OPERATIONAL EXPENSE	-	6,682	8,932	8,932	10,146	1,214
55850	DEPRECIATION-ENTERPRISE	-	647,445	-	-	-	-
58331	PLANT MACHINERY	415,289	-	350,406	350,406	118,965	(231,441)
Total Org: 54004423		$1,523,317	$1,692,498	$1,462,735	$1,462,735	$1,534,888	$72,153

FUND: 540 - SEWER FUND

54009500	DEBT SERVICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59522	DEBT SERVICE-BOND/AGENT FEES	5,000	-	5,000	5,000	5,000	-
59544	VRA 2001-MRWWTP II PRINCIPAL	444,554	-	-	-	-	-
59545	VRA 2001-MRWWTP II INTEREST	11,703	7,330	-	-	-	-
59546	VRA 2001 NEW HOPE RD PRINCIPAL	44,440	-	22,864	22,864	-	(22,864)
59547	VRA 2001 NEW HOPE RD INTEREST	2,168	1,596	-	-	-	-
59560	VRA 2008-MRWWTP III PRINCIPAL	477,901	-	490,020	490,020	516,034	26,014
59561	VRA 2008 MRWWTP III INTEREST	132,154	129,252	120,035	120,035	73,287	(46,748)
59562	VRA 2008 MRRWTP DEWATER PR	106,237	-	108,931	108,931	114,714	5,783
59563	VRA 2008 MRRWWTP DEWATER INT	29,378	28,733	26,684	26,684	16,292	(10,392)
59610	2010 VRA GO PRINCIPAL	97,845	-	-	-	-	-
59611	2010 VRA INTEREST	1,836	(5,128)	-	-	-	-
59618	2017C REFUNDING PRINCIPAL	-	-	93,398	93,398	96,363	2,965
59619	2017C REFUNDING INTEREST	57,988	41,927	55,595	55,595	51,073	(4,522)
Total Org: 54009500		$1,411,204	$203,709	$922,526	$922,526	$872,762	($49,764)

FUND: 540 - SEWER FUND

54009600	TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	168,313	183,367	183,367	183,367	170,235	(13,132)
59300	INTERFUND REIMBURSEMENT	424,913	460,387	466,266	466,266	459,908	(6,358)
Total Org: 54009600		$593,226	$643,754	$649,633	$649,633	$630,143	($19,490)

FUND: 540 - SEWER FUND

54009800	NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56997	CONTINGENCY	1,815	-	-	-	-	-
Total Org: 54009800		$1,815	$-	$-	$-	$-	$-
Total Fund: 540		**$4,566,558**	**$3,634,122**	**$3,960,677**	**$3,967,399**	**$9,865,197**	**$5,897,798**

FUND: 540 - SEWER FUND

54009800 NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$4,566,558**	**$3,634,122**	**$3,960,677**	**$3,967,399**	**$9,865,197**	**$5,897,798**

PARKING FUND

FUND: 560 - PARKING FUND

04 FINES AND FORFEITURE		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56002 41412	PARKING FINES	70,000	22,305	66,594	66,594	35,000	(31,594)
Total Org: 56002		$70,000	$22,305	$66,594	$66,594	$35,000	($31,594)

FUND: 560 - PARKING FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56001 41510	INTEREST REVENUE	10,000	128	120	120	120	-
56001 41520	RENTAL OF REAL PROPERTY	4,620	-	2,300	2,300	-	(2,300)
Total Org: 56001		$14,620	$128	$2,420	$2,420	$120	($2,300)

FUND: 560 - PARKING FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56001 41654	ADMINSTRATIVE FEES	10,000	2,433	7,500	7,500	7,500	-
56002 41800	METER RECEIPTS-STREETS	3,000	831	2,000	2,000	2,000	-
56002 41802	METER RECEIPTS-HARDY LOT	14,000	6,616	10,000	10,000	10,000	-
56002 41803	METER RECEIPTS-RMA LOT	10,000	3,972	7,500	7,500	6,000	(1,500)
56002 41804	SALE OF TOKENS	4,000	1,893	1,500	1,500	1,500	-
56002 41806	METER PERMITS	18,000	18,659	18,000	18,000	20,000	2,000
56002 41807	METER PERMITS-RESIDENTIAL	-	19	-	-	-	-
56002 41808	PERIMETER PERMITS	1,200	1,186	900	900	900	-
56002 41810	DAILY RECPTS-JOHNSON ST GARAGE	6,500	2,645	5,000	5,000	5,000	-
56002 41812	RENTALS-JOHNSON STREET GARAGE	35,000	29,180	32,000	32,000	32,000	-
56002 41820	DAILY RECEIPTS-WHARF	60,000	33,904	45,000	45,000	40,000	(5,000)
56002 41822	RENTALS-WHARF	30,000	23,836	22,000	22,000	32,000	10,000
56002 41830	DAILY RECEIPTS-NEW ST	50,000	8,145	27,000	27,000	10,000	(17,000)
56002 41832	RENTALS-NEW ST	189,500	72,255	122,000	122,000	113,000	(9,000)
56002 41836	RENTALS-AUGUSTA ST	10,800	9,435	7,700	7,700	10,800	3,100
56002 41837	DAILY RECEIPTS-AUGUSTA ST	13,500	-	7,000	7,000	-	(7,000)
Total Org: 56002		$455,500	$215,009	$315,100	$315,100	$290,700	($24,400)

FUND: 560 - PARKING FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	-	-	-	30,095	-	(30,095)
56001 41932	APPRO FOR PRIOR YEAR RESERVES	-	-	129,561	129,561	225,623	96,062
Total Org: 56001		$-	$-	$129,561	$159,656	$225,623	$65,967

FUND: 560 - PARKING FUND

18 RECOVERED COSTS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56001 41901	RECOVERED COSTS-OPERATIONS	-	575	-	-	-	-
56001 41928	INSURANCE RECOVERY	-	234,263	-	-	-	-
Total Org: 56001		$-	$234,838	$-	$-	$-	$-
Total Fund: 560		**$540,120**	**$472,280**	**$513,675**	**$543,770**	**$551,443**	**$7,673**

FUND: 560 - PARKING FUND

18 RECOVERED COSTS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$540,120**	**$472,280**	**$513,675**	**$543,770**	**$551,443**	**$7,673**

FUND: 560 - PARKING FUND

56001520	PARKING RISK MANAGEMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52025	WORKER'S COMPENSATION	2,500	2,291	2,100	2,100	2,400	300
55101	FIRE & MULTI-PERIL INSURANCE	3,125	3,291	3,500	3,500	6,750	3,250
55110	OTHER INSURANCES	23,886	27,695	27,728	27,728	38,000	10,272
Total Org: 56001520		$29,511	$33,277	$33,328	$33,328	$47,150	$13,822

FUND: 560 - PARKING FUND

56004620	STREETS AND METERED LOTS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510	PART-TIME HELP	42,000	28,832	42,525	42,525	44,651	2,126
52010	SOCIAL SECURITY-FICA	3,213	2,206	3,253	3,253	3,416	163
52030	UNEMPLOYMENT INSURANCE-VEC	40	17	40	40	40	-
53005	PRINTING AND BINDING	5,000	-	5,000	5,000	5,200	200
55001	TELEPHONE	200	171	200	200	200	-
55015	UTILITIES-ELECTRIC	500	286	500	500	520	20
55290	PARKING METER REPAIRS	2,000	225	2,000	2,000	2,100	100
55291	PARKING METER REPLACEMENT	2,000	-	2,000	2,000	2,000	-
55415	MATERIALS/SUPPLIES	500	102	500	500	520	20
55498	RENTAL OF SOFTWARE	9,550	8,381	9,550	9,550	9,550	-
55499	RENTAL OF REAL PROPERTY	5,500	11,000	15,000	15,000	5,700	(9,300)
58341	SPECIAL EQUIPMENT	38,000	-	-	-	25,000	25,000
Total Org: 56004620		$108,503	$51,220	$80,568	$80,568	$98,897	$18,329

FUND: 560 - PARKING FUND

56004621	JOHNSON ST GARAGE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510	PART-TIME HELP	18,500	17,281	18,731	18,731	19,668	937
51530	OVERTIME	-	88	-	-	-	-
52010	SOCIAL SECURITY-FICA	1,415	1,329	1,433	1,433	1,505	72
52030	UNEMPLOYMENT INSURANCE-VEC	40	43	40	40	40	-
53005	PRINTING AND BINDING	500	-	500	500	520	20
53010 FLOOI	PROFESSIONAL SERVICES	-	45,700	-	-	-	-
53085	COLLECTION FEES	-	17	-	-	-	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,000	-	1,000	1,000	1,500	500
53165	MAINTENANCE OF FACILITIES	-	68,516	-	30,095	-	(30,095)
55001	TELEPHONE	100	104	100	100	100	-
55015	UTILITIES-ELECTRIC	8,000	9,914	8,400	8,400	8,300	(100)
55299	CASH OVER & SHORT ACCOUNT	-	-	-	-	-	-
55405	OFFICE SUPPLIES	25	19	25	25	25	-
55415	MATERIALS/SUPPLIES	250	106	250	250	250	-
55850	DEPRECIATION-ENTERPRISE	-	172,709	-	-	-	-
Total Org: 56004621		$29,830	$315,825	$30,479	$60,574	$31,908	($28,666)

FUND: 560 - PARKING FUND

56004622	WHARF LOT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510	PART-TIME HELP	30,000	25,897	27,337	27,337	28,704	1,367
51530	OVERTIME	-	38	-	-	-	-
52010	SOCIAL SECURITY-FICA	2,295	1,984	2,091	2,091	2,196	105
52030	UNEMPLOYMENT INSURANCE-VEC	40	55	40	40	40	-
53005	PRINTING AND BINDING	750	888	750	750	775	25
53085	COLLECTION FEES	-	148	-	-	-	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	2,500	-	2,500	2,500	5,000	2,500
53110 FLOOI	MAINT/REPAIR-SPECIAL EQUIPMENT	-	1,181	-	-	-	-
55001	TELEPHONE	100	104	100	100	100	-
55015	UTILITIES-ELECTRIC	1,400	771	1,400	1,400	1,450	50
55299	CASH OVER & SHORT ACCOUNT	-	(7)	-	-	-	-
55405	OFFICE SUPPLIES	25	-	25	25	25	-
55415	MATERIALS/SUPPLIES	250	39	250	250	260	10
55850	DEPRECIATION-ENTERPRISE	-	4,123	-	-	-	-
Total Org: 56004622		$37,360	$35,221	$34,493	$34,493	$38,550	$4,057

FUND: 560 - PARKING FUND

56004623	NEW STREET GARAGE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510	PART-TIME HELP	34,000	19,349	31,389	31,389	32,958	1,569
52010	SOCIAL SECURITY-FICA	2,601	1,480	2,401	2,401	2,521	120
52030	UNEMPLOYMENT INSURANCE-VEC	40	47	40	40	40	-
53005	PRINTING AND BINDING	750	-	-	-	-	-
53085	COLLECTION FEES	-	28	-	-	100	100
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,000	226	1,000	1,000	1,000	-
55001	TELEPHONE	200	207	200	200	225	25
55015	UTILITIES-ELECTRIC	21,000	18,811	21,000	21,000	21,000	-
55405	OFFICE SUPPLIES	25	-	25	25	25	-
55415	MATERIALS/SUPPLIES	500	-	250	250	250	-
55850	DEPRECIATION-ENTERPRISE	-	125,706	-	-	-	-
Total Org: 56004623		$60,116	$165,854	$56,305	$56,305	$58,119	$1,814

FUND: 560 - PARKING FUND

56009500	DEBT SERVICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59620	2018A VRA PRINCIPAL	95,000	-	100,000	100,000	105,000	5,000
59621	2018A VRA INTEREST	83,416	67,454	78,419	78,419	73,165	(5,254)
Total Org: 56009500		$178,416	$67,454	$178,419	$178,419	$178,165	($254)

FUND: 560 - PARKING FUND

56009600	TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	96,384	100,083	100,083	100,083	98,654	(1,429)
Total Org: 56009600		$96,384	$100,083	$100,083	$100,083	$98,654	($1,429)
Total Fund: 560		**$540,120**	**$768,935**	**$513,675**	**$543,770**	**$551,443**	**$7,673**

FUND: 560 - PARKING FUND

56009600 TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$540,120**	**$768,935**	**$513,675**	**$543,770**	**$551,443**	**$7,673**

STORMWATER FUND

FUND: 570 - STORMWATER FUND

03 PERMITS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
57002 41325	EROSION/SEDIMENTATION FEES	30,000	24,750	26,000	26,000	26,000	-
Total Org: 57002		$30,000	$24,750	$26,000	$26,000	$26,000	$-

FUND: 570 - STORMWATER FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
57001 41510	INTEREST REVENUE	10,000	490	5,000	5,000	500	(4,500)
Total Org: 57001		$10,000	$490	$5,000	$5,000	$500	($4,500)

FUND: 570 - STORMWATER FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
57002 41846	LATE PAYMENT PENALTIES	5,000	5,930	5,000	5,000	6,000	1,000
57002 41885	STORMWATER DRAINAGE FEE	750,000	741,893	741,594	741,594	741,900	306
Total Org: 57002		$755,000	$747,823	$746,594	$746,594	$747,900	$1,306

FUND: 570 - STORMWATER FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
57001 49211	TRANSFER FROM GENERAL FUND	-	780	-	94	-	(94)
Total Org: 57001		$-	$780	$-	$94	$-	($94)

FUND: 570 - STORMWATER FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
57001 41930	APPRO.OF PRIOR YR FUND BAL	497,316	-	880,650	880,650	1,138,601	257,951
57001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	201,515	-	-	189,996	-	(189,996)
57001 41932	APPRO FOR PRIOR YEAR RESERVES	780	-	-	-	-	-
Total Org: 57001		$699,611	$-	$880,650	$1,070,646	$1,138,601	$67,955
Total Fund: 570		**$1,494,611**	**$773,843**	**$1,658,244**	**$1,848,334**	**$1,913,001**	**$64,667**

FUND: 570 - STORMWATER FUND

14 PRIOR YR APPROP	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$1,494,611**	**$773,843**	**$1,658,244**	**$1,848,334**	**$1,913,001**	**$64,667**

FUND: 570 - STORMWATER FUND

57001520	STORMWATER RISK MANAGEMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52004	OPEB EXPENSE	500	17,164	500	500	17,500	17,000
52005	HEALTH INSURANCE	-	2,270	-	-	-	-
52025	WORKER'S COMPENSATION	600	355	600	600	600	-
55105	AUTO LIABILITY INSURANCE	600	507	600	600	600	-
Total Org: 57001520		$1,700	$20,296	$1,700	$1,700	$18,700	$17,000

FUND: 570 - STORMWATER FUND

57004710	STORMWATER ENGINEERING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	61,538	92,008	104,945	104,945	119,152	14,207
51530	OVERTIME	-	42	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	858	1,160	1,406	1,406	1,597	191
52005	HEALTH INSURANCE	11,439	14,443	18,757	18,757	21,355	2,598
52006	HSA CONTRIBUTION	-	271	504	504	504	-
52010	SOCIAL SECURITY-FICA	4,724	6,854	8,028	8,028	9,115	1,087
52020	RETIREMENT-VRS	9,779	12,978	16,036	16,036	20,506	4,470
52022	PENSION EXPENSE-GASB68	-	41,005	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	20	61	20	20	80	60
52035	DISABILITY INSURANCE	-	457	-	-	-	-
53001	ADVERTISING	1,000	-	1,000	1,000	1,000	-
53005	PRINTING AND BINDING	1,500	-	1,500	1,500	1,500	-
53010	PROFESSIONAL SERVICES	84,610	90,456	50,000	72,154	60,000	(12,154)
55001	TELEPHONE	560	341	1,120	1,214	1,120	(94)
55002	DUES & SUBSCRIPTIONS	5,000	3,000	5,000	5,000	5,000	-
55005	TRAINING & TRAVEL	2,000	1,541	2,000	2,000	2,000	-
55305	MAINT/REPAIR-VEHICLES	-	-	500	500	-	(500)
55405	OFFICE SUPPLIES	200	79	200	200	200	-
55406	PHOTOCOPYING	250	-	250	250	250	-
55410	POSTAGE OR SHIPPING	200	220	200	200	200	-
55415	MATERIALS/SUPPLIES	1,000	1,159	1,000	1,000	1,000	-
55487	WEARING APPAREL	1,000	-	1,000	1,000	1,000	-
55497	RENTAL OF EQUIPMENT	-	95	-	-	-	-
55498	RENTAL OF SOFTWARE	550	70	500	500	500	-
55850	DEPRECIATION-ENTERPRISE	3,429	2,121	-	-	-	-

FUND: 570 - STORMWATER FUND

57004710	STORMWATER ENGINEERING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58342	COMPUTER EQUIPMENT	-	-	1,700	1,700	1,700	-
Total Org: 57004710		$189,657	$268,360	$215,666	$237,914	$247,779	$9,865

FUND: 570 - STORMWATER FUND

57004711	STORMWATER BILLING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55297	BAD DEBT EXPENSE	1,000	(11,988)	1,000	1,000	1,000	-
55498	RENTAL OF SOFTWARE	6,525	5,275	6,525	6,525	6,525	-
Total Org: 57004711		$7,525	($6,713)	$7,525	$7,525	$7,525	$-

FUND: 570 - STORMWATER FUND

57004725	STORMWATER MAINTENANCE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55668	LEWIS CREEK ADVISORY COMMITTEE	1,000	-	1,000	1,000	1,000	-
55850	DEPRECIATION-ENTERPRISE	-	481,400	-	-	485,000	485,000
58364 19200	STORM DRAIN CONSTRUCTION	-	-	-	61,203	-	(61,203)
Total Org: 57004725		$1,000	$481,400	$1,000	$62,203	$486,000	$423,797

FUND: 570 - STORMWATER FUND

57004799	STORMWATER CAPITAL PROJECTS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58360	CONSTRUCTION	-	-	-	-	950,000	950,000
58364	STORM DRAIN CONSTRUCTION	1,076,805	-	1,200,000	1,306,639	-	(1,306,639)
Total Org: 57004799		$1,076,805	$-	$1,200,000	$1,306,639	$950,000	($356,639)

FUND: 570 - STORMWATER FUND

57009600	TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	217,144	232,353	232,353	232,353	202,997	(29,356)
Total Org: 57009600		$217,144	$232,353	$232,353	$232,353	$202,997	($29,356)

FUND: 570 - STORMWATER FUND

57009800	NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56997	CONTINGENCY	780	-	-	-	-	-
Total Org: 57009800		$780	$-	$-	$-	$-	$-
Total Fund: 570		**$1,494,611**	**$995,695**	**$1,658,244**	**$1,848,334**	**$1,913,001**	**$64,667**

FUND: 570 - STORMWATER FUND

57009800	NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total		**$1,494,611**	**$995,695**	**$1,658,244**	**$1,848,334**	**$1,913,001**	**$64,667**

ENVIRONMENTAL FUND

FUND: 580 - ENVIRONMENTAL FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58001 41510	INTEREST REVENUE	20,000	5,273	5,000	5,000	5,000	-
Total Org: 58002		$20,000	$5,273	$5,000	$5,000	$5,000	$-

FUND: 580 - ENVIRONMENTAL FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58002 41880	REFUSE COLLECTION FEES	2,571,950	2,584,118	2,584,992	2,584,992	2,972,741	387,749
58002 41882	LANDFILL TIPPING FEES	561,693	529,544	561,693	561,693	561,693	-
58002 41883	RECYCLING/SCRAP METAL SALES	75,000	64,482	50,000	50,000	130,000	80,000
58002 41884	RECYCLING BIN FEE	-	625	-	-	-	-
Total Org: 58002		$3,208,643	$3,178,769	$3,196,685	$3,196,685	$3,664,434	$467,749

FUND: 580 - ENVIRONMENTAL FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58001 41715	GAIN/LOSS-DISPOSAL OF ASSETS	-	23,598	-	-	-	-
58001 41750	MISCELLANEOUS REVENUE	-	-	53,742	53,742	30,000	(23,742)
Total Org: 58001		$-	$23,598	$53,742	$53,742	$30,000	($23,742)

FUND: 580 - ENVIRONMENTAL FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58003 45540	LITTER CONTROL	5,778	5,778	10,000	8,260	10,000	1,740
Total Org: 58003		$5,778	$5,778	$10,000	$8,260	$10,000	$1,740

FUND: 580 - ENVIRONMENTAL FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58001 49211	TRANSFER FROM GENERAL FUND	-	8,415	-	251	-	(251)
Total Org: 58001		$-	$8,415	$-	$251	$-	($251)

FUND: 580 - ENVIRONMENTAL FUND

14 PRIOR YR APPROP		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58001 41932	APPRO FOR PRIOR YEAR RESERVES	108,415	-	-	295,000	588,311	293,311
Total Org: 58001		$108,415	$-	$-	$295,000	$588,311	$293,311

FUND: 580 - ENVIRONMENTAL FUND

16 OTHER REVENUE		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58001 41761	CONTRIBUTED CAPITAL-OTHER	-	432	-	-	-	-
Total Org: 58001		$-	$432	$-	$-	$-	$-
Total Fund: 580		**$3,342,836**	**$3,222,265**	**$3,265,427**	**$3,558,938**	**$4,297,745**	**$738,807**

FUND: 580 - ENVIRONMENTAL FUND

16 OTHER REVENUE	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$3,342,836**	**$3,222,265**	**$3,265,427**	**$3,558,938**	**$4,297,745**	**$738,807**

FUND: 580 - ENVIRONMENTAL FUND

58001520	REFUSE RISK MANAGEMENT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52004	OPEB EXPENSE	-	(33,440)	-	-	-	-
52005	HEALTH INSURANCE	15,000	21,714	15,000	15,000	15,000	-
52025	WORKER'S COMPENSATION	41,000	29,642	41,000	41,000	41,000	-
55101	FIRE & MULTI-PERIL INSURANCE	500	244	500	500	500	-
55105	AUTO LIABILITY INSURANCE	15,000	13,986	15,000	15,000	15,000	-
55130	DAMAGE CLAIMS AWARDS	5,000	42	5,000	5,000	5,000	-
Total Org: 58001520		$76,500	$32,188	$76,500	$76,500	$76,500	$-

FUND: 580 - ENVIRONMENTAL FUND

58004811	REFUSE BILLING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55297	BAD DEBT EXPENSE	4,500	2,138	4,500	4,500	4,500	-
55498	RENTAL OF SOFTWARE	9,250	8,686	9,400	9,400	9,400	-
Total Org: 58004811		$13,750	$10,823	$13,900	$13,900	$13,900	$-

FUND: 580 - ENVIRONMENTAL FUND

58004818	ENVIRONMENTAL OFFICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	46,479	52,399	143,496	143,496	93,156	(50,340)
51530	OVERTIME	-	3	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	648	648	1,923	1,923	1,248	(675)
52005	HEALTH INSURANCE	6,581	6,421	13,996	13,996	15,921	1,925
52010	SOCIAL SECURITY-FICA	3,568	3,936	10,997	10,997	7,126	(3,871)
52020	RETIREMENT-VRS	7,386	7,387	21,926	21,926	16,032	(5,894)
52022	PENSION EXPENSE-GASB68	-	2,371	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	40	30	80	80	80	-
53036	DEMOLITION OF BUILDINGS	15,000	-	15,000	15,000	-	(15,000)
53105	MAINT.REPAIR-VEHICLES & EQUIP	400	-	-	-	400	400
53165	MAINTENANCE OF FACILITIES	10,000	8,120	10,000	10,000	10,000	-
55001	TELEPHONE	925	659	925	1,019	925	(94)
55002	DUES & SUBSCRIPTIONS	15	-	15	15	15	-
55005	TRAINING & TRAVEL	500	-	500	500	500	-
55305	MAINT/REPAIR-VEHICLES	300	-	300	300	300	-
55405	OFFICE SUPPLIES	1	-	500	500	500	-
55410	POSTAGE OR SHIPPING	300	284	300	300	400	100
55415	MATERIALS/SUPPLIES	30	-	30	30	300	270
55480	TIRES	300	-	300	300	300	-
55481	GAS & OIL	1,000	353	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	-	-	1,700	1,700	-	(1,700)
55487	WEARING APPAREL	550	235	550	550	550	-
55497	RENTAL OF EQUIPMENT	-	96	-	-	-	-
55850	DEPRECIATION-ENTERPRISE	-	1,504	-	-	1,525	1,525
Total Org: 58004818		$94,023	$84,446	$223,538	$223,632	$150,278	($73,354)

FUND: 580 - ENVIRONMENTAL FUND

58004819	STREET CLEANING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	63,035	71,965	69,025	69,025	85,475	16,450
51510	PART-TIME HELP	15,000	14,717	15,338	15,338	15,913	575
51530	OVERTIME	7,000	6,790	7,000	7,000	7,000	-
51540	ON CALL PAY	-	1,891	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	879	905	925	925	1,145	220
52005	HEALTH INSURANCE	12,792	12,480	13,603	13,603	15,472	1,869
52006	HSA CONTRIBUTION	500	500	504	504	530	26
52010	SOCIAL SECURITY-FICA	6,522	7,175	6,989	6,989	8,292	1,303
52020	RETIREMENT-VRS	10,027	10,312	10,547	10,547	14,710	4,163
52022	PENSION EXPENSE-GASB68	-	3,308	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	80	91	80	80	80	-
52035	DISABILITY INSURANCE	-	169	-	-	-	-
53011 12300	CONTRACTUAL AGREEMENTS	8,000	-	8,000	8,000	8,250	250
53105	MAINT.REPAIR-VEHICLES & EQUIP	7,000	5,154	7,000	7,000	7,250	250
53120	MAINT/REPAIR-RADIO EQUIPMENT	200	97	200	200	200	-
55305	MAINT/REPAIR-VEHICLES	15,000	9,538	15,000	15,000	16,000	1,000
55480	TIRES	1,500	495	1,500	1,500	1,600	100
55481	GAS & OIL	25,000	10,075	25,000	25,000	26,000	1,000
55486	NON-CAPITAL EQUIPMENT	-	-	104,939	104,939	-	(104,939)
55487	WEARING APPAREL	200	-	200	200	200	-
55850	DEPRECIATION-ENTERPRISE	41,000	38,694	41,000	41,000	41,000	-
58326	HEAVY DUTY EQUIPMENT	-	-	102,919	102,919	250,000	147,081
Total Org: 58004819		$213,735	$194,356	$429,769	$429,769	$499,117	$69,348

FUND: 580 - ENVIRONMENTAL FUND

58004820	REFUSE COLLECTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51001	WORKERS COMP NONTAXABLE PAYT	-	380	-	-	-	-
51006	FULL TIME SALARIES/WAGES	392,647	396,471	436,255	490,280	714,424	224,144
51510	PART-TIME HELP	60,000	78,554	60,500	60,500	62,769	2,269
51530	OVERTIME	15,000	20,808	15,338	15,338	15,338	-
52001	GROUP LIFE INSURANCE-VRS	5,504	5,126	5,846	6,596	9,573	2,977
52005	HEALTH INSURANCE	121,007	95,841	100,690	108,582	126,500	17,918
52006	HSA CONTRIBUTION	500	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	35,893	37,195	39,214	43,347	60,632	17,285
52020	RETIREMENT-VRS	62,767	58,441	66,660	74,860	122,952	48,092
52022	PENSION EXPENSE-GASB68	-	18,749	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	440	497	440	440	640	200
52035	DISABILITY INSURANCE	-	911	875	875	875	-
52037	DEFERRED COMP PAYMENT	-	14,858	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	1,304	-	-	-	-
53008	UNIFORM RENTAL	5,800	7,338	5,800	5,800	7,500	1,700
53105	MAINT.REPAIR-VEHICLES & EQUIP	10,000	14,540	10,000	10,000	15,000	5,000
53120	MAINT/REPAIR-RADIO EQUIPMENT	900	1,116	900	900	1,200	300
55001	TELEPHONE	500	843	500	657	900	243
55015	UTILITIES-ELECTRIC	2,500	2,168	2,500	2,500	2,500	-
55305	MAINT/REPAIR-VEHICLES	15,000	13,952	15,000	15,000	1,500	(13,500)
55405	OFFICE SUPPLIES	75	14	75	75	75	-
55415	MATERIALS/SUPPLIES	3,500	3,049	3,500	3,500	3,200	(300)
55415 COVID	MATERIALS/SUPPLIES	-	1,126	-	-	-	-
55480	TIRES	18,000	24,547	18,000	18,000	25,000	7,000
55481	GAS & OIL	48,000	37,382	48,000	48,000	48,000	-

FUND: 580 - ENVIRONMENTAL FUND

58004820	REFUSE COLLECTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55487	WEARING APPAREL	3,000	2,954	3,000	3,000	30,000	27,000
55490	SAFETY EQUIPMENT & SUPPLIES	3,000	2,959	3,000	3,000	3,000	-
55850	DEPRECIATION-ENTERPRISE	36,073	78,923	36,000	36,000	79,000	43,000
58326	HEAVY DUTY EQUIPMENT	170,000	-	-	220,000	-	(220,000)
Total Org: 58004820		$1,010,106	$920,045	$872,093	$1,167,250	$1,330,578	$163,328

FUND: 580 - ENVIRONMENTAL FUND

58004821	RECYCLING	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51006	FULL TIME SALARIES/WAGES	122,047	95,443	71,945	71,945	-	(71,945)
51510	PART-TIME HELP	12,000	-	-	-	45,240	45,240
51530	OVERTIME	7,000	4,672	-	-	7,000	7,000
52001	GROUP LIFE INSURANCE-VRS	1,684	1,254	964	964	-	(964)
52005	HEALTH INSURANCE	24,846	22,340	6,998	6,998	-	(6,998)
52010	SOCIAL SECURITY-FICA	10,814	7,415	6,978	6,978	4,169	(2,809)
52020	RETIREMENT-VRS	19,205	14,296	10,993	10,993	-	(10,993)
52022	PENSION EXPENSE-GASB68	-	4,586	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	160	91	80	80	80	-
52035	DISABILITY INSURANCE	-	333	100	100	-	(100)
53038	RECYCLING CHARGES	30,000	1,892	30,000	30,000	33,600	3,600
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,500	16,148	-	-	-	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	350	292	-	-	-	-
55005	TRAINING & TRAVEL	-	48	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	8,000	5,837	1,500	1,500	-	(1,500)
55415	MATERIALS/SUPPLIES	10,000	112	10,000	10,000	-	(10,000)
55480	TIRES	5,000	1,517	500	500	-	(500)
55481	GAS & OIL	16,000	8,439	4,000	4,000	-	(4,000)
55487	WEARING APPAREL	-	554	-	-	-	-
55850	DEPRECIATION-ENTERPRISE	-	41,644	-	-	-	-
58326	HEAVY DUTY EQUIPMENT	160,000	-	-	-	42,000	42,000
Total Org: 58004821		$430,606	$226,912	$144,058	$144,058	$132,089	($11,969)

FUND: 580 - ENVIRONMENTAL FUND

58004822	LITTER CONTROL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53038	RECYCLING CHARGES	-	5,063	-	-	-	-
55415	MATERIALS/SUPPLIES	5,628	-	6,000	4,260	6,000	1,740
55497	RENTAL OF EQUIPMENT	4,000	740	4,000	4,000	4,000	-
Total Org: 58004822		$9,628	$5,803	$10,000	$8,260	$10,000	$1,740

FUND: 580 - ENVIRONMENTAL FUND

58004823	LANDFILL OPERATIONS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53035	LANDFILL OPERATIONS	413,348	442,241	423,943	423,943	450,433	26,490
53037	LEACHATE COLLECTION	21,971	24,967	21,702	21,702	19,808	(1,894)
55850	DEPRECIATION-ENTERPRISE	45,168	255,914	46,297	46,297	50,000	3,703
58326	HEAVY DUTY EQUIPMENT	248,292	-	295,945	295,945	819,308	523,363
Total Org: 58004823		$728,778	$723,123	$787,887	$787,887	$1,339,549	$551,662

FUND: 580 - ENVIRONMENTAL FUND

58004825	STORMWATER DRAINAGE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55668	LEWIS CREEK ADVISORY COMMITTEE	-	-	1,000	1,000	1,050	50
Total Org: 58004825		$-	$-	$1,000	$1,000	$1,050	$50

FUND: 580 - ENVIRONMENTAL FUND

58004899	LANDFILL CIP	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58394	LANDFILL CLOSURE-OLD LANDFILL	58,712	12,930	58,712	58,712	58,712	-
58396	LANDILL CLOSURE-NEW LANDFILL	-	69,722	-	-	-	-
Total Org: 58004899		$58,712	$82,652	$58,712	$58,712	$58,712	$-

FUND: 580 - ENVIRONMENTAL FUND

58009600	TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55991	PMENT IN LIEU OF TAXES-GEN FND	273,670	292,113	292,113	292,113	288,255	(3,858)
59300	INTERFUND REIMBURSEMENT	424,913	383,816	355,857	355,857	397,717	41,860
Total Org: 58009600		$698,583	$675,929	$647,970	$647,970	$685,972	$38,002

FUND: 580 - ENVIRONMENTAL FUND

58009800	NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56997	CONTINGENCY	8,415	-	-	-	-	-
Total Org: 58009800		$8,415	$-	$-	$-	$-	$-
Total Fund: 580		**$3,342,836**	**$2,956,277**	**$3,265,427**	**$3,558,938**	**$4,297,745**	**$738,807**

FUND: 580 - ENVIRONMENTAL FUND

58009800 NONDEPARTMENTAL EXPENDITURES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$3,342,836**	**$2,956,277**	**$3,265,427**	**$3,558,938**	**$4,297,745**	**$738,807**

STAUNTON CITY SCHOOLS

FY 2023 ADOPTED BUDGET

July 1, 2022 - June 30, 2023

June 14, 2022

STAUNTON CITY SCHOOLS

FY 2023 BUDGET

STAUNTON CITY SCHOOL BOARD

Kenneth Venable, Chair
Amy Wratchford, Vice-Chair
Robert Boyle
Natasha McCurdy
Christine Poulson
Ronald Ramsey

Superintendent

Dr. Garett Smith

Clerk of the School Board

Brenda R. Lovekamp

SCHOOL ADMINISTRATIVE STAFF

Stephanie E. Haskins, Executive Director of Instruction
Thomas E. Lundquist, Director of Technology Services
Earl J. McCray, Jr., Director of Operations
Jonathan G. Venn, Director of Human Resources
Bradley C. Wegner, Budget Director
Dr. Jelisa Wolfe, Executive Director of Student Services

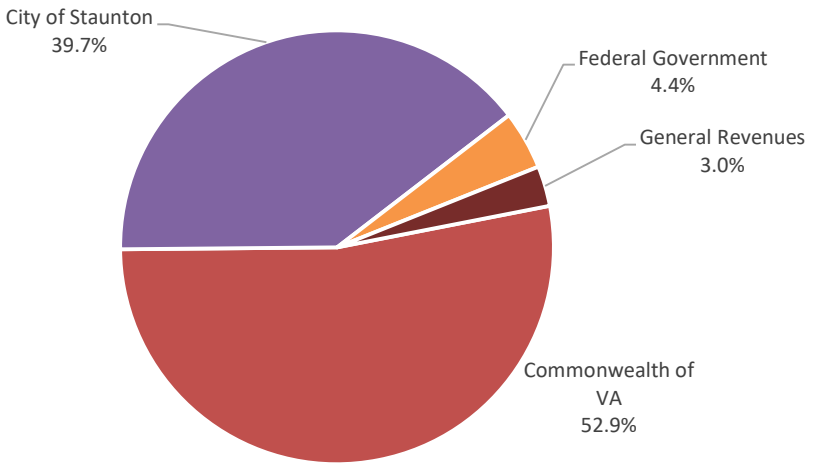
STAUNTON CITY SCHOOLS
FY2021 - FY2023 OPERATING BUDGETS

REVENUE BUDGETS	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 BUDGET	$ CHANGE	% CHANGE
EDUCATION FUND	$ 35,476,891	$ 35,253,498	$ 37,910,838	$ 2,657,340	7.5%
STATE OPERATED PROGRAMS FUND	2,872,468	3,189,319	3,292,217	102,898	3.2%
CAFETERIA FUND	1,544,767	1,696,314	1,874,095	177,781	10.5%
SCHOOL CAPITAL IMPROVEMENTS FUND 966	944,768	5,207,440	100,000	(5,107,440)	-98.1%
SCHOOL TEXTBOOK FUND	267,934	276,735	341,104	64,369	23.3%
TOTAL REVENUES	**$ 41,106,828**	**$ 45,623,306**	**$ 43,518,254**	**$ (2,105,052)**	**-4.6%**

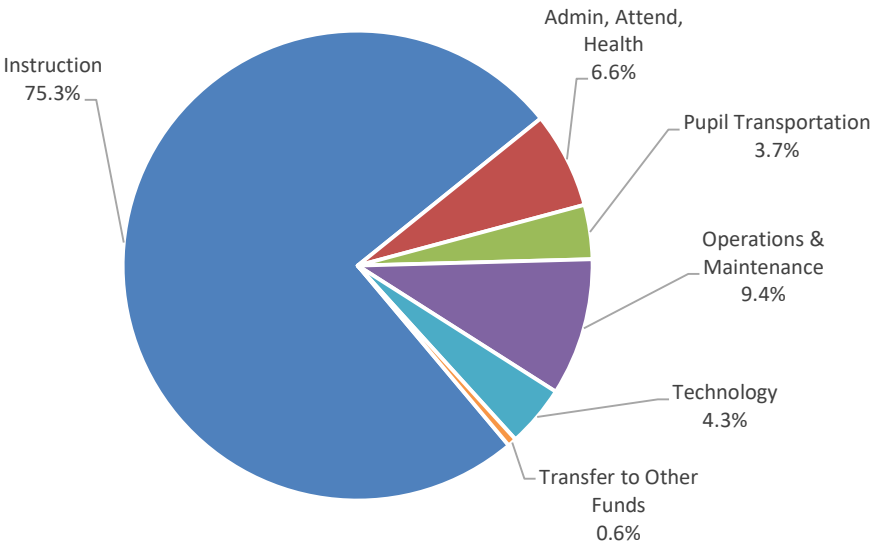
EXPENDITURE BUDGETS	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 BUDGET	$ CHANGE	% CHANGE
EDUCATION FUND	$ 33,713,993	$ 35,253,498	$ 37,910,838	$ 2,657,340	7.5%
STATE OPERATED PROGRAMS FUND	2,872,468	3,189,319	3,292,217	102,898	3.2%
CAFETERIA FUND	1,580,479	1,696,314	1,874,095	177,781	10.5%
SCHOOL CAPITAL IMPROVEMENTS FUND 966	668,906	6,673,571	100,000	(6,573,571)	---
SCHOOL TEXTBOOK FUND	34,832	276,735	341,104	64,369	23.3%
TOTAL EXPENDITURE BUDGETS	**$ 38,870,678**	**$ 47,089,437**	**$ 43,518,254**	**$ (3,571,183)**	**-7.6%**

STAUNTON CITY SCHOOLS
FY 2023 ADOPTED BUDGET
EDUCATION FUND

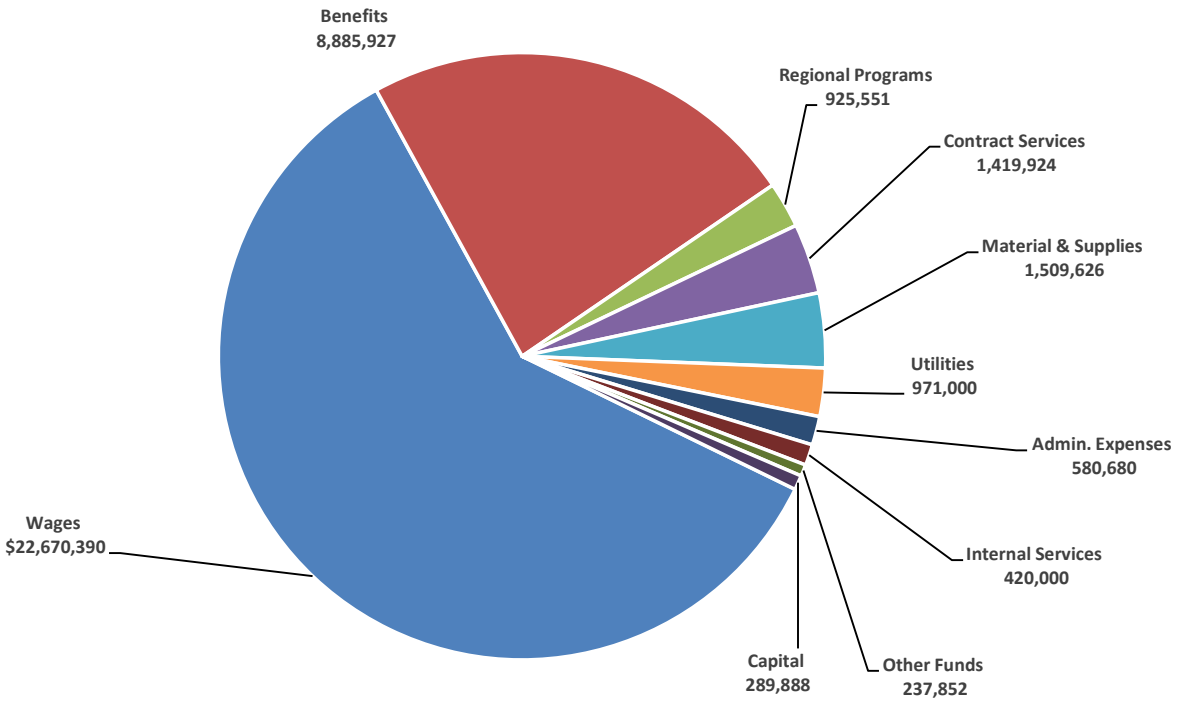
REVENUE CATEGORY	FY2022 BUDGET	FY2023 BUDGET	$ CHANGE	% CHANGE
Commonwealth of VA	$ 18,442,071	$ 20,056,160	$ 1,614,089	8.8%
City of Staunton	13,626,250	15,065,237	$ 1,438,987	10.6%
Federal Government	1,876,958	1,652,586	$ (224,372)	-12.0%
General Revenues	1,308,219	1,136,855	$ (171,364)	-13.1%
TOTALS	**$ 35,253,498**	**$ 37,910,838**	**$ 2,657,340**	**7.5%**



EXPENDITURE CATEGORY	FY2022 BUDGET	FY2023 BUDGET	$ CHANGE	% CHANGE
Instruction	$ 26,833,163	$ 28,558,822	$ 1,725,659	6.4%
Admin, Attend, Health	2,240,409	2,510,615	270,206	12.1%
Pupil Transportation	1,399,470	1,414,985	15,515	1.1%
Operations & Maintenance	3,321,797	3,576,701	254,904	7.7%
Technology	1,251,369	1,611,863	360,494	28.8%
Transfer to Other Funds	207,290	237,852	30,562	14.7%
TOTALS	**$ 35,253,498**	**$ 37,910,838**	**$ 2,657,340**	**7.5%**

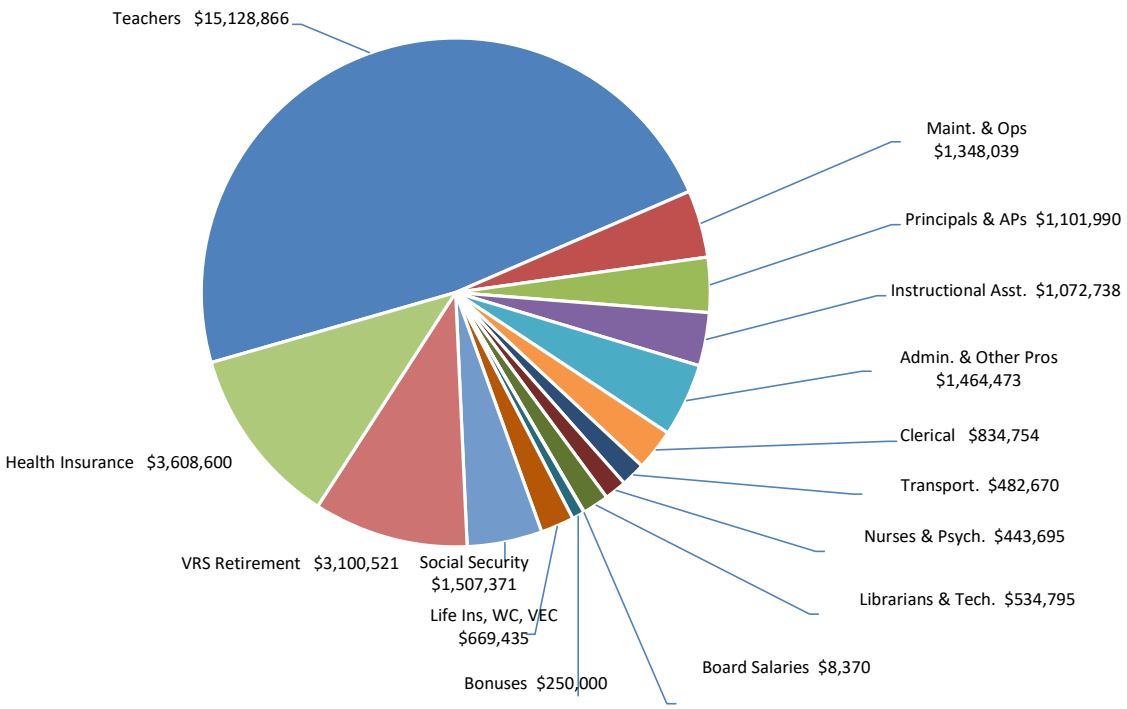


FY 2023 EDUCATION FUND: Expenditures - $37,910,838



EXPENDITURE TYPE	FY 2023	PCT
Wages	$ 22,670,390	58.7%
Benefits	8,885,927	22.8%
Regional Programs	925,551	5.2%
Contract Services	1,419,924	3.4%
Material & Supplies	1,509,626	3.4%
Utilities	971,000	2.7%
Admin. Expenses	580,680	1.6%
Internal Services	420,000	1.3%
Other Funds	237,852	0.6%
Capital	289,888	0.3%
Total	**$ 37,910,838**	**100.0%**

FY 2023 EDUCATION FUND: Wages & Benefits - $31,556,317



CATEGORY	FY2022	PCT
Teachers	$ 15,128,866	47.9%
Maint. & Ops	$ 1,348,039	4.3%
Principals & APs	$ 1,101,990	3.5%
Instructional Asst.	$ 1,072,738	3.4%
Admin. & Other Pros	$ 1,464,473	4.6%
Clerical	$ 834,754	2.6%
Transport.	$ 482,670	1.5%
Nurses & Psych.	$ 443,695	1.4%
Librarians & Tech.	$ 534,795	1.7%
School Board Salaries	$ 8,370	0.0%
Bonuses	$ 250,000	0.8%
Life Ins, WC, VEC	$ 669,435	2.1%
Social Security	$ 1,507,371	4.8%
VRS Retirement	$ 3,100,521	9.8%
Health Insurance	$ 3,608,600	11.4%
Total	**$ 31,556,317**	**100.0%**

REGIONAL PROGRAMS - FY2023 BUDGET

	FY2021 Actual	FY2022 Budget	FY2023 Budget	Variance
SVRP - Special Education	$ 541,471	$ 981,645	$ 169,000	$ (812,645)
VCTC - Valley Career & Technical Center	576,190	666,062	702,965	36,903
Governor's School	172,146	186,913	217,586	30,673
Total Regional Programs	$ 1,289,807	$ 1,834,620	$ 1,089,551	$ (745,069)

STAUNTON CITY SCHOOLS

COMPOSITE INDEX HISTORY

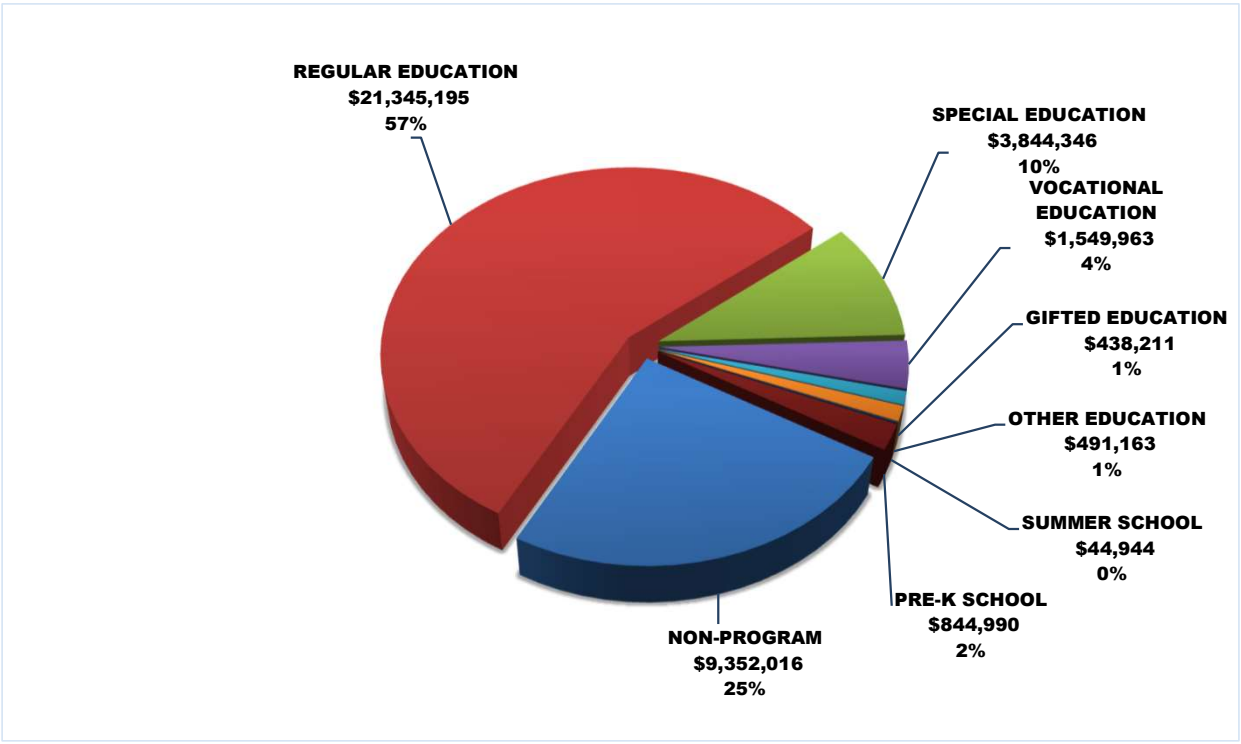
BIENNIUM	COMPOSITE INDEX
2022-2024	0.3967
2020-2022	0.3877
2018-2020	0.3867
2016-2018	0.3827
2014-2016	0.3923
2012-2014	0.3987
2010-2012	0.4024
2008-2010	0.3849
2006-2008	0.3925
2004-2006	0.3983
2002-2004	0.3959

AVERAGE DAILY MEMBERSHIP ENROLLMENT (ADM)

FISCAL YEAR	FINAL ADM	VARIANCE	% CHANGE
2023 Budget	2,585.00	10.09	0.39%
2022	2,574.91	139.59	5.73%
2021	2,435.32	(159.23)	-6.14%
2020	2,594.55	20.29	0.79%
2019	2,574.26	10.97	0.43%
2018	2,563.29	29.67	1.17%
2017	2,533.62	(1.84)	-0.07%
2016	2,535.46	(47.19)	-1.83%
2015	2,582.65	47.79	1.89%
2014	2,534.86	18.38	0.73%
2013	2,516.48	(14.26)	-0.56%
2012	2,530.74	4.72	0.19%

FY 2023 EDUCATION FUND
PROGRAM COSTS

PROGRAM	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	% of TOTAL	% INCREASE
NON-PROGRAM	$ 10,810,099	$ 8,420,335	$ 9,352,016	24.7%	11.1%
REGULAR EDUCATION	$ 16,560,358	$ 19,252,882	$ 21,345,195	56.3%	10.9%
SPECIAL EDUCATION	$ 3,340,475	$ 4,588,352	$ 3,844,346	10.1%	-16.2%
VOCATIONAL EDUCATION	$ 1,302,507	$ 1,405,510	$ 1,549,963	4.1%	10.3%
GIFTED EDUCATION	$ 367,024	$ 390,113	$ 438,211	1.2%	12.3%
OTHER EDUCATION	$ 442,462	$ 480,084	$ 491,163	1.3%	2.3%
SUMMER SCHOOL	$ 328,419	$ 52,868	$ 44,944	0.1%	-15.0%
PRE-K SCHOOL	$ 562,145	$ 663,354	$ 844,990	2.2%	27.4%
TOTALS	**$ 33,713,489**	**$ 35,253,498**	**$ 37,910,828**	**100.0%**	**7.5%**



EDUCATION FUND

FUND: 900 - EDUCATION FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900100 40102	INTEREST ON INVESTMENTS	-	534	-	-	-	-
900100 40201	RENTS	15,000	-	5,000	5,000	5,000	-
Total Org: 900188		$15,000	$534	$5,000	$5,000	$5,000	$-

FUND: 900 - EDUCATION FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900200 40301	TUITION-DAY SCHOOL	12,000	7,000	7,000	7,000	10,000	3,000
900100 40901 VCTC	TUITION FROM OTHER LOCALITIES	90,000	37,803	116,146	116,146	119,503	3,357
900100 40902 VCTC	VCTC-ADULT ED AND GED	50,000	42,229	8,191	8,191	86,768	78,577
900100 40903 SVRP	SVRP PERSONNEL & ROOM REIMB.	-	-	745,042	-	-	-
Total Org: 900100		$152,000	$87,031	$876,379	$131,337	$216,271	$84,934

FUND: 900 - EDUCATION FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900100 40400	OTHER REBATES AND REFUNDS	3,000	17,410	3,000	3,000	-	(3,000)
900100 40400 VCTC	OTHER REBATES AND REFUNDS	-	2,128	-	-	-	-
900100 40401	ATHLETIC REIMBURSEMENT	12,500	9,742	12,000	12,000	6,000	(6,000)
900100 40407	WELLNESS PROGRAM REIMB	15,000	-	13,662	13,662	10,000	(3,662)
900100 40410 73211	RECOVERED COSTS -CITY	-	54,613	-	-	-	-
900100 40510	INSURANCE RECOVERIES	4,937	4,924	-	-	-	-
900100 40510 MEFLO	INSURANCE ADJUSTMENTS	-	-	-	84,919	-	(84,919)
900100 40515	SALE OF SALVAGE AND SURPLUS	-	500	-	-	-	-
900100 40530	SALE OF OTHER EQUIPMENT	-	5,882	-	-	-	-
900300 40580	DONATIONS PRIVATE CONTRIB GIFT	4,825	4,825	-	-	-	-
900300 40580 EQUIT	DONATIONS PRIVATE CONTRIB GIFT	127,237	3,150	-	124,469	-	(124,469)
900381 40580 THACK	DONATIONS PRIVATE CONTRIB GIFT	19,500	10,500	9,000	33,211	9,000	(24,211)
900387 40580	DONATIONS PRIVATE CONTRIB GIFT	-	-	-	450	-	(450)
900387 40580 SMS21	DONATIONS PRIVATE CONTRIB GIFT	-	2,500	-	-	-	-
900388 40580 SHS21	DONATIONS PRIVATE CONTRIB GIFT	-	2,500	-	-	-	-
900300 40587	OTHER GRANTS	3,800	11,558	-	-	-	-
900300 40587 SERCH	OTHER GRANTS	72,303	53,079	72,303	72,303	55,952	(16,351)
900100 40590 VCTC	SALE OF SUPPLIES	-	15,588	-	-	13,859	13,859
Total Org: 900100		$263,102	$198,898	$109,965	$344,014	$94,811	($249,203)

FUND: 900 - EDUCATION FUND

08 STATE-NONCATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900300 42285 VPSMHVA PART FOR SCHOOL MENTAL HLTH	-	7,000	-	-	-	-
Total Org: 900300	$-	$7,000	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900300 42201	STATE SALES TAX	2,775,337	3,974,231	3,623,048	3,623,048	4,299,633	676,585
900300 42202	BASIC AID ENTITLEMENT	7,312,142	6,805,033	7,490,757	7,490,757	8,078,333	587,576
900300 42203 ISAEP	ISAEP FUNDING	16,772	16,773	16,772	16,772	16,465	(307)
900300 42204	REMEDIAL SUMMER SCHOOL	43,381	94,772	100,111	100,111	91,253	(8,858)
900300 42205	REGULAR FOSTER CHILDREN	25,000	16,651	10,000	10,000	40,004	30,004
900300 42206	NO LOSS FUNDING	-	1,473,473	659,736	659,736	-	(659,736)
900300 42207	GIFTED EDUCATION SOQ	83,726	79,031	83,564	83,564	88,685	5,121
900300 42208	REMEDIAL EDUCATION SOQ	341,223	322,088	338,985	338,985	359,491	20,506
900300 42210	LEARNING LOSS FUNDING	-	107,160	-	-	-	-
900300 42212	SPECIAL EDUCATION SOQ	723,518	682,945	722,116	722,116	652,469	(69,647)
900300 42217	VOCATIONAL EDUCATION SOQ	352,281	332,526	351,598	351,598	213,794	(137,804)
900300 42221	SOCIAL SECURITY-INSTRUCTIONAL	486,558	459,273	488,768	488,768	502,021	13,253
900300 42223	VRS RETIREMENT-INSTRUCTIONAL	1,132,669	1,069,152	1,138,358	1,138,358	1,168,743	30,385
900300 42228 PALS	EARLY READING INTERVENTION	69,655	58,772	58,772	58,772	144,282	85,510
900300 42233	LOTTERY	455,458	621,835	595,292	595,292	630,308	35,016
900300 42241	GROUP LIFE INS(GLI)-INSTRUCTIO	34,754	32,805	34,687	34,687	34,841	154
900300 42246	HOMEBOUND	4,056	171	2,584	2,584	2,546	(38)
900300 42248	REGIONAL TUITION PROGRAMS	681,412	222,750	681,412	681,412	400,737	(280,675)
900400 42252	VOCATIONAL-EQUIPMENT	8,963	9,888	-	-	9,888	9,888
900300 42258	COMPENSATION SUPPLEMENT	-	-	313,435	313,435	554,281	240,846
900300 42259	SPECIAL ED FOSTER CHILDREN	8,233	7,650	8,449	8,449	-	(8,449)
900300 42265	AT RISK-REGULAR PROGRAM	500,065	471,929	656,430	656,430	1,141,296	484,866
900300 42275	PRIMARY CLASS SIZE (K-3)	418,125	355,420	360,856	360,856	358,901	(1,955)
900300 42281 VPSI	VIRGINIA PRESCHOOL INITIATIVE	209,164	209,164	328,101	328,101	428,654	100,553
900300 42290	MENTOR TEACHER PROGRAM	1,685	3,152	3,152	3,152	2,472	(680)

FUND: 900 - EDUCATION FUND

09 STATE-CATEGORICAL			FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900300 42299 ESL	ENGLISH AS A SECOND LANGUAGE		32,514	50,528	64,149	64,149	89,062	24,913
900300 42349	IND CERTIFICATION COSTS		3,800	3,268	-	-	-	-
900300 42365	VA WORKPLACE READINESS		1,678	640	-	-	-	-
900300 42405 SOLAL	SOL ALGEBRA READINESS		41,826	39,478	39,479	39,479	41,300	1,821
900300 42426	GROCERY TAX HOLD HARMLESS		-	-	-	-	100,881	100,881
900300 42428	REBENCHMARKING HOLD HARMLESS		-	-	-	-	421,252	421,252
900300 42430 PGRAD	PROJECT GRADUATION GRANT		4,460	4,460	4,460	4,460	4,568	108
900300 42816	VISION SCREENING GRANT		-	2,345	-	-	-	-
900400 42905 TBOND	VPSA TECHNOLOGY GRANTS		180,000	180,000	180,000	180,000	180,000	-
900300 42950 DMAS	MEDICAID PAYMENTS		52,000	63,189	52,000	52,000	-	(52,000)
900300 42999 MENTH	OTHER STATE FUNDS		7,000	-	-	-	-	-
Total Org: 900300			$16,007,454	$17,770,551	$18,407,071	$18,407,071	$20,056,160	$1,649,089

FUND: 900 - EDUCATION FUND

11 FEDERAL CATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900300 43010 T1-00 TITLE I-PART A - IMPROVING PRO	1,066,943	867,434	829,230	1,210,873	884,530	(326,343)
900300 43027 T6B00 IDEA-PART B-SECTION 611-SPED	1,398,382	530,318	757,000	1,604,944	554,880	(1,050,064)
900300 43040 SIG00 SCHOOL IMPROVEMENT GRANT	30,000	52,235	-	125,000	-	(125,000)
900300 43173 PRE00 IDEA-PART B-SECT 619-PRESCHOOL	63,069	23,915	27,760	64,497	27,073	(37,424)
900400 43243 PRK00 PERKINS CAREER TECH EDUC	64,537	62,617	65,000	67,922	68,614	692
900300 43345 RT-00 TITLE II PART A-IMPROV TCHR	126,324	84,469	122,339	163,158	90,489	(72,669)
900300 43375 T3-00 TITLE III LIMITED ENGLISH PROF	8,994	5,107	5,348	5,348	6,000	652
900300 43378 T4-00 TITLE IV PART A STUDENTSUPPORT	67,409	64,591	64,196	63,240	21,000	(42,240)
900300 43999 CARESOTHER FEDERAL FUNDS-ESSR1	703,425	660,423	-	-	-	-
900300 43999 CRF OTHER FEDERAL FUNDS-CRF	467,163	467,163	-	-	-	-
900300 43999 ESSR2 OTHER FEDERAL FUNDS-ESSR2	2,760,767	758,960	-	1,994,393	-	(1,994,393)
900300 43999 ESSR3 OTHER FEDERAL FUNDS-ESSR3	-	-	-	719,715	-	(719,715)
900300 43999 SESS OTHER FEDERAL FUNDS	9,059	9,059	-	-	-	-
900300 43999 VISON VISION - GEER SET ASIDE GRANT	388,020	236,527	-	151,493	-	(151,493)
Total Org: 900300	$7,154,091	$3,822,817	$1,870,873	$6,170,583	$1,652,586	($4,517,997)

FUND: 900 - EDUCATION FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900100 49211	TRANSFER FROM GENERAL FUND	12,044,410	12,044,410	13,626,250	13,630,476	15,065,237	1,434,761
900100 49211 COVID	TRANSFER FROM GENERAL FUND	1,593,092	1,434,979	-	-	-	-
900100 49293	TRANSFER FROM SOP FUND	88,930	88,346	93,125	93,125	99,773	6,648
900100 49294	TRANSFER FROM SCHOOL CIP FUND	-	-	-	216,000	-	(216,000)
900100 49299	TRANSFER FROM OTHER FUNDS	-	-	-	-	376,000	376,000
900100 49302	APPROPRIATION FROM FUND BALANC	1,481,393	-	223,750	230,525	345,000	114,475
Total Org: 900100		$15,207,825	$13,567,736	$13,943,125	$14,170,126	$15,886,010	$1,715,884

FUND: 900 - EDUCATION FUND

18 RECOVERED COSTS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
900100 40409	RECOVERED COST-OTHER	-	-	-	7,552	-	(7,552)
Total Org: 900100		$-	$-	$-	$7,552	$-	($7,552)

FUND: 900 - EDUCATION FUND

18 RECOVERED COSTS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Total Fund: 900	**$38,799,473**	**$35,454,568**	**$35,212,413**	**$39,235,683**	**$37,910,838**	**($1,324,845)**

FUND: 910 - TEXTBOOK FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
910100 40102	INTEREST ON INVESTMENTS	-	181	-	-	-	-
Total Org: 910100		$-	$181	$-	$-	$-	$-

FUND: 910 - TEXTBOOK FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
910300 42214	TEXTBOOK PAYMENTS	169,774	160,254	169,445	169,445	205,788	36,343
Total Org: 910300		$169,774	$160,254	$169,445	$169,445	$205,788	$36,343

FUND: 910 - TEXTBOOK FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
910100 49290	TRANSFER FROM EDUCATION	107,499	107,499	107,290	107,290	135,316	28,026
Total Org: 910100		$107,499	$107,499	$107,290	$107,290	$135,316	$28,026

FUND: 910 - TEXTBOOK FUND

12 TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Total Fund: 910	**$277,273**	**$267,934**	**$276,735**	**$276,735**	**$341,104**	**$64,369**

FUND: 920 - STATE OPERATED PROGRAMS FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
920191 40400 SVJDC	OTHER REBATES AND REFUNDS	419,634	389,547	425,432	425,432	466,342	40,910
920191 40403	E-RATE REIMBURSEMENT	28,000	16,115	28,000	28,000	12,960	(15,040)
920393 40587 VAE	OTHER GRANTS-VAE	-	-	-	-	13,000	13,000
Total Org: 920393		$447,634	$405,663	$453,432	$453,432	$492,302	$38,870

FUND: 920 - STATE OPERATED PROGRAMS FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
920391 42220	HOSPITAL CLINICS DET HOMES(SOP	953,109	885,128	993,207	993,207	1,050,363	57,156
920393 42220	HOSPITAL CLINICS DET HOMES(SOP	1,484,608	1,461,876	1,621,552	1,621,552	1,619,776	(1,776)
Total Org: 920393		$2,437,717	$2,347,005	$2,614,759	$2,614,759	$2,670,139	$55,380

FUND: 920 - STATE OPERATED PROGRAMS FUND

11 FEDERAL CATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
920391 43015 T1D00TITLE I PART D-NEGL. & DELINQ	201,540	113,279	121,128	160,831	129,776	(31,055)
Total Org: 920391	$201,540	$113,279	$121,128	$160,831	$129,776	($31,055)

FUND: 920 - STATE OPERATED PROGRAMS FUND

11 FEDERAL CATEGORICAL	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Total Fund: 920	**$3,086,891**	**$2,865,947**	**$3,189,319**	**$3,229,022**	**$3,292,217**	**$63,195**

FUND: 930 - CAFETERIA FUND

05 REV-MONEY & PROPERTY		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
930195 40102	INTEREST ON INVESTMENTS	50	53	50	50	50	-
Total Org: 930195		$50	$53	$50	$50	$50	$-

FUND: 930 - CAFETERIA FUND

06 CHARGES FOR SERVICES		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
930281 40351	STUDENT MEALS AND MILK SALES	500	-	-	-	-	-
930282 40351	STUDENT MEALS AND MILK SALES	41,500	(50)	-	-	-	-
930283 40351	STUDENT MEALS AND MILK SALES	750	(303)	-	-	-	-
930284 40351	STUDENT MEALS AND MILK SALES	480	-	-	-	-	-
930287 40351	STUDENT MEALS AND MILK SALES	1,000	(25)	-	-	-	-
930288 40351	STUDENT MEALS AND MILK SALES	60,000	(180)	-	-	-	-
930281 40352	A LA CARTE AND ADULT MEAL SALE	7,000	220	-	-	-	-
930282 40352	A LA CARTE AND ADULT MEAL SALE	17,000	90	-	-	750	750
930283 40352	A LA CARTE AND ADULT MEAL SALE	6,000	35	-	-	300	300
930284 40352	A LA CARTE AND ADULT MEAL SALE	2,000	90	-	-	50	50
930287 40352	A LA CARTE AND ADULT MEAL SALE	22,000	50	-	-	850	850
930288 40352	A LA CARTE AND ADULT MEAL SALE	28,000	55	-	-	-	-
930295 40352 SFSP	A LA CARTE AND ADULT MEAL SALE	-	-	-	-	400	400
930287 40353	OTHER CAFETERIA SALES	-	25	-	-	150	150
930288 40353	OTHER CAFETERIA SALES	400	-	400	400	400	-
930200 40354 CATER	CATERING	2,000	553	2,000	2,000	2,000	-
Total Org: 930295		$188,630	$560	$2,400	$2,400	$4,900	$2,500

FUND: 930 - CAFETERIA FUND

07 MISCELLANEOUS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
930181 40400	OTHER REBATES AND REFUNDS	500	833	500	500	500	-
930182 40400	OTHER REBATES AND REFUNDS	500	452	500	500	500	-
930183 40400	OTHER REBATES AND REFUNDS	500	859	500	500	500	-
930184 40400	OTHER REBATES AND REFUNDS	200	214	200	200	200	-
930187 40400	OTHER REBATES AND REFUNDS	800	1,079	800	800	800	-
930188 40400	OTHER REBATES AND REFUNDS	600	999	600	600	600	-
930195 40400	OTHER REBATES AND REFUNDS	500	-	500	500	500	-
930395 40580	DONATIONS PRIVATE CONTRIB GIFT	885	1,135	-	-	-	-
930300 40587 SOS	OTHER GRANTS	-	15,800	-	-	-	-
Total Org: 930395		$4,485	$21,371	$3,600	$3,600	$3,600	$-

FUND: 930 - CAFETERIA FUND

09 STATE-CATEGORICAL		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
930300 42215	SCHOOL NUTRITION-STATE	-	17,343	-	-	-	-
930381 42215	SCHOOL NUTRITION-STATE	2,500	-	2,500	2,500	-	(2,500)
930382 42215	SCHOOL NUTRITION-STATE	2,000	-	2,000	2,000	-	(2,000)
930383 42215	SCHOOL NUTRITION-STATE	2,100	-	2,100	2,100	-	(2,100)
930384 42215	SCHOOL NUTRITION-STATE	600	-	600	600	-	(600)
930387 42215	SCHOOL NUTRITION-STATE	4,500	-	4,500	4,500	-	(4,500)
930388 42215	SCHOOL NUTRITION-STATE	2,800	-	2,800	2,800	-	(2,800)
930381 42553	STATE BREAKFAST INCENTIVE	7,500	4,266	7,500	7,500	-	(7,500)
930382 42553	STATE BREAKFAST INCENTIVE	3,000	1,835	3,000	3,000	-	(3,000)
930383 42553	STATE BREAKFAST INCENTIVE	3,000	1,618	3,000	3,000	-	(3,000)
930384 42553	STATE BREAKFAST INCENTIVE	-	1,166	-	-	-	-
930387 42553	STATE BREAKFAST INCENTIVE	5,500	3,866	5,000	5,000	-	(5,000)
930388 42553	STATE BREAKFAST INCENTIVE	3,500	2,244	3,500	3,500	-	(3,500)
Total Org: 930395		$37,000	$32,338	$36,500	$36,500	$-	($36,500)

FUND: 930 - CAFETERIA FUND

11 FEDERAL CATEGORICAL			FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
930300 43553		SCHOOL BREAKFAST PROGRAM	-	-	-	-	15,092	15,092
930381 43553		SCHOOL BREAKFAST PROGRAM	101,622	771	111,800	111,800	105,686	(6,114)
930382 43553		SCHOOL BREAKFAST PROGRAM	42,000	1,483	74,000	74,000	124,855	50,855
930383 43553		SCHOOL BREAKFAST PROGRAM	85,000	1,131	95,000	95,000	90,204	(4,796)
930384 43553		SCHOOL BREAKFAST PROGRAM	25,000	442	37,000	37,000	37,168	168
930387 43553		SCHOOL BREAKFAST PROGRAM	75,000	970	80,000	80,000	95,675	15,675
930388 43553		SCHOOL BREAKFAST PROGRAM	52,500	-	92,000	92,000	84,070	(7,930)
930300 43555		NATIONAL SCHOOL LUNCH PROGRAM	-	-	-	-	17,343	17,343
930300 43555	NKHVA	NATIONAL SCHOOL LUNCH PROGRAM	5,000	-	5,000	5,000	-	(5,000)
930300 43555	SFSP	NATIONAL SCHOOL LUNCH PROGRAM	50,000	-	50,000	50,000	37,500	(12,500)
930381 43555		NATIONAL SCHOOL LUNCH PROGRAM	146,000	1,219	161,000	161,000	153,535	(7,465)
930382 43555		NATIONAL SCHOOL LUNCH PROGRAM	88,000	2,202	136,000	136,000	160,512	24,512
930383 43555		NATIONAL SCHOOL LUNCH PROGRAM	130,239	1,787	146,000	146,000	124,396	(21,604)
930384 43555		NATIONAL SCHOOL LUNCH PROGRAM	40,000	695	106,591	106,591	54,336	(52,255)
930387 43555		NATIONAL SCHOOL LUNCH PROGRAM	240,000	1,533	245,000	245,000	263,486	18,486
930388 43555		NATIONAL SCHOOL LUNCH PROGRAM	134,000	-	208,758	208,758	276,568	67,810
930381 43557	CACFP	CHILD CARE FOOD PROGRAM	-	29,647	-	-	7,415	7,415
930382 43557	CACFP	CHILD CARE FOOD PROGRAM	-	46,310	-	-	9,392	9,392
930383 43557	CACFP	CHILD CARE FOOD PROGRAM	-	24,448	-	-	7,014	7,014
930384 43557	CACFP	CHILD CARE FOOD PROGRAM	-	42,159	-	-	4,478	4,478
930387 43557	CACFP	CHILD CARE FOOD PROGRAM	-	45,950	-	-	11,753	11,753
930388 43557	CACFP	CHILD CARE FOOD PROGRAM	-	13,295	-	-	3,878	3,878
930300 43999	ESSR2	OTHER FEDERAL FUNDS	25,920	33,334	-	-	-	-
Total Org: 930300			$1,240,281	$247,378	$1,548,149	$1,548,149	$1,684,356	$136,207

FUND: 930 - CAFETERIA FUND

12 TRANSFERS		FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
930100 49290 CRF	TRANSFER FROM EDUCATION	8,554	-	-	-	-	-
930100 49302	APPROPRIATION FROM FUND BALANC	73,228	-	105,615	105,615	181,189	75,574
Total Org: 930100		$81,782	$-	$105,615	$105,615	$181,189	$75,574
Total Fund: 930		**$1,552,228**	**$301,699**	**$1,696,314**	**$1,696,314**	**$1,874,095**	**$177,781**

FUND: 930 - CAFETERIA FUND

12 TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL REVENUES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
Grand Total	**$43,715,865**	**$38,890,149**	**$40,374,781**	**$44,437,754**	**$43,418,254**	**($1,019,500)**

FUND: 900 - EDUCATION FUND

91101100	CLASSROOM INSTRUCTION NON LOC	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	-	-	2,375,706	2,330,317	2,485,511	155,194
51620	SUPPLEMENTAL SALARIES	-	-	7,614	7,614	52,500	44,886
51628	BONUSES	-	-	-	-	250,000	250,000
52005	HEALTH INSURANCE	14,918	-	202,500	202,500	376,000	173,500
52025	WORKER'S COMPENSATION	45,000	2,423	-	-	-	-
53511 SVRP	INTERPRETING SERVICES	12,000	10,401	-	10,000	11,000	1,000
53578	CONTRACTED SUBS	164,940	-	166,815	166,815	214,000	47,185
59100	CONTINGENCY-SCHOOLS	-	(108,986)	-	-	-	-
59100 EQUIT	CONTINGENCY-SCHOOLS	127,237	-	-	124,469	-	(124,469)
59100 PRE00	CONTINGENCY-SCHOOLS	35,410	-	-	36,737	-	(36,737)
59100 T1-00	CONTINGENCY-SCHOOLS	266,552	-	-	381,643	-	(381,643)
59100 T1D00	CONTINGENCY-SCHOOLS	97,755	-	-	162,820	-	(162,820)
59100 T6B00	CONTINGENCY-SCHOOLS	642,092	-	-	847,944	-	(847,944)
Total Org: 91101100		$1,405,905	($96,162)	$2,752,635	$4,270,859	$3,389,011	($881,848)

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	1,159,638	1,064,802	1,174,518	1,174,518	1,254,152	79,634
51120 CARES	TEACHER SALARIES	-	93,369	-	-	-	-
51120 ESL	TEACHER SALARIES	18,005	18,005	18,005	18,005	18,905	900
51120 T1-00	TEACHER SALARIES	205,043	207,266	207,266	207,266	217,539	10,273
51151	INSTRUCTIONAL ASSISTANT SALARY	48,826	55,109	59,241	59,241	66,668	7,427
51151 COVID	INSTRUCTIONAL ASSISTANT SALARY	4,132	4,132	-	-	-	-
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	25,145	15,730	7,865	7,865	17,086	9,221
51151 T1-00	INSTRUCTIONAL ASSISTANT SALARY	-	18,085	18,331	18,331	19,911	1,580
51182	OVERTIME PAY	-	902	-	-	-	-
51182 COVID	OVERTIME PAY	317	317	-	-	-	-
51182 PALS	OVERTIME PAY	-	67	-	-	-	-
51182 T1-00	OVERTIME PAY	-	302	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	7,925	10,000	10,000	10,000	-
51620 ESSR2	SUPPLEMENTAL SALARIES	1,216	-	-	-	-	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	1,850	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	199	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	16,207	14,748	16,532	16,532	17,699	1,167
52001 CARES	GROUP LIFE INSURANCE-VRS	-	1,501	-	-	-	-
52001 COVID	GROUP LIFE INSURANCE-VRS	66	66	-	-	-	-
52001 ESL	GROUP LIFE INSURANCE-VRS	241	241	241	241	253	12
52001 PALS	GROUP LIFE INSURANCE-VRS	337	211	105	105	229	124
52001 T1-00	GROUP LIFE INSURANCE-VRS	2,748	3,023	3,023	3,023	3,182	159

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52005	HEALTH INSURANCE	179,662	200,470	195,255	195,255	187,007	(8,248)
52005 CARES	HEALTH INSURANCE	-	8,560	-	-	-	-
52005 ESL	HEALTH INSURANCE	2,532	3,220	2,972	2,972	3,152	180
52005 PALS	HEALTH INSURANCE	2,580	6,060	6,060	6,060	6,420	360
52005 T1-00	HEALTH INSURANCE	34,386	40,380	40,380	40,380	37,524	(2,856)
52006	HSA CONTRIBUTION	250	733	800	800	-	(800)
52006 PALS	HSA CONTRIBUTION	750	500	500	500	500	-
52010	SOCIAL SECURITY-FICA	93,289	83,337	95,148	95,148	101,808	6,660
52010 CARES	SOCIAL SECURITY-FICA	-	7,052	-	-	-	-
52010 COVID	SOCIAL SECURITY-FICA	321	321	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	1,377	1,347	1,377	1,377	1,446	69
52010 ESSR2	SOCIAL SECURITY-FICA	100	-	-	-	-	-
52010 PALS	SOCIAL SECURITY-FICA	1,924	1,040	-	-	1,307	1,307
52010 RT-00	SOCIAL SECURITY-FICA	-	-	602	602	-	(602)
52010 T1-00	SOCIAL SECURITY-FICA	15,686	16,407	17,258	17,258	18,165	907
52020	RETIREMENT-VRS	201,013	93,281	205,051	205,051	219,520	14,469
52020 CARES	RETIREMENT-VRS	-	6,929	-	-	-	-
52020 COVID	RETIREMENT-VRS	824	824	-	-	-	-
52020 ESL	RETIREMENT-VRS	2,992	2,993	2,992	2,992	3,142	150
52020 PALS	RETIREMENT-VRS	4,179	-	1,307	1,307	2,840	1,533
52020 T1-00	RETIREMENT-VRS	34,078	30,206	37,494	37,494	39,464	1,970
52021	VRS HYBRID RETIRE	32,500	89,635	-	-	-	-
52021 CARES	VRS HYBRID RETIRE	-	11,693	-	-	-	-
52021 PALS	VRS HYBRID RETIRE	-	2,614	-	-	-	-
52021 T1-00	VRS HYBRID RETIRE	-	7,288	14,928	14,928	-	(14,928)

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	14,635	13,317	-	-	15,982	15,982
52023 CARES	HEALTH INS CREDIT-VRS	-	1,356	-	-	-	-
52023 COVID	HEALTH INS CREDIT-VRS	60	60	-	-	-	-
52023 ESL	HEALTH INS CREDIT-VRS	218	218	218	218	229	11
52023 PALS	HEALTH INS CREDIT-VRS	304	190	95	95	207	112
52023 T1-00	HEALTH INS CREDIT-VRS	2,481	2,730	2,730	2,730	2,873	143
52025	WORKER'S COMPENSATION	3,049	2,211	3,109	3,109	3,327	218
52025 CARES	WORKER'S COMPENSATION	-	183	-	-	-	-
52025 COVID	WORKER'S COMPENSATION	9	9	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	45	36	45	45	47	2
52025 PALS	WORKER'S COMPENSATION	63	31	20	20	43	23
52025 T1-00	WORKER'S COMPENSATION	513	787	564	564	594	30
52030	UNEMPLOYMENT INSURANCE-VEC	675	698	688	688	705	17
52030 CARES	UNEMPLOYMENT INSURANCE-VEC	-	93	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	8	9	8	8	8	-
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	38	24	25	25	25	-
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	100	136	125	125	125	-
52035	DISABILITY INSURANCE	5,684	1,682	5,799	5,799	6,208	409
52035 CARES	DISABILITY INSURANCE	-	219	-	-	-	-
52035 ESL	DISABILITY INSURANCE	85	-	85	85	89	4
52035 PALS	DISABILITY INSURANCE	118	49	37	37	80	43
52035 T1-00	DISABILITY INSURANCE	964	137	1,060	1,060	1,116	56
53578	CONTRACTED SUBS	-	6,183	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	9,625	6,092	-	54,907	-	(54,907)

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	17,329	17,224	16,500	16,500	16,500	-
56101 COVID	INSTRUCTIONAL SUPPLY ALLOTMENT	359	359	-	-	-	-
56108	BAND INSTRUMENTS	-	-	-	-	2,000	2,000
56109 THACK	BW ENDOWMENT THACKER FUND	37,358	4,147	9,000	33,211	9,000	(24,211)
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	1,695	13,865	1,695	2,892	-	(2,892)
Total Org: 91101181		$2,195,779	$2,194,786	$2,179,054	$2,259,369	$2,307,077	$47,708

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	1,242,334	1,242,254	1,249,370	1,249,370	1,343,595	94,225
51120 ESL	TEACHER SALARIES	18,005	18,005	18,005	18,005	18,905	900
51120 ESSR3	TEACHER SALARIES	-	-	-	55,301	-	(55,301)
51120 T1-00	TEACHER SALARIES	114,069	114,069	114,069	114,069	125,762	11,693
51151	INSTRUCTIONAL ASSISTANT SALARY	44,599	30,224	48,020	48,020	50,200	2,180
51151 COVID	INSTRUCTIONAL ASSISTANT SALARY	8,370	8,370	-	-	-	-
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	17,280	12,960	17,280	17,280	22,864	5,584
51182	OVERTIME PAY	-	3	-	-	-	-
51182 PALS	OVERTIME PAY	-	3	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	7,300	10,000	10,000	10,000	-
51620 ESSR2	SUPPLEMENTAL SALARIES	1,217	-	-	-	-	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	1,800	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	17,540	17,042	17,385	17,385	18,677	1,292
52001 COVID	GROUP LIFE INSURANCE-VRS	135	135	-	-	-	-
52001 ESL	GROUP LIFE INSURANCE-VRS	241	241	241	241	253	12
52001 ESSR3	GROUP LIFE INSURANCE-VRS	-	-	-	741	-	(741)
52001 PALS	GROUP LIFE INSURANCE-VRS	232	162	232	232	306	74
52001 T1-00	GROUP LIFE INSURANCE-VRS	1,529	1,529	1,529	1,529	1,685	156
52005	HEALTH INSURANCE	225,209	248,202	255,552	255,552	246,613	(8,939)
52005 COVID	HEALTH INSURANCE	3,210	3,210	-	-	-	-
52005 ESL	HEALTH INSURANCE	2,531	3,220	2,972	2,972	3,152	180
52005 ESSR3	HEALTH INSURANCE	-	-	-	9,718	-	(9,718)
52005 PALS	HEALTH INSURANCE	5,467	4,815	6,420	6,420	6,804	384
52005 T1-00	HEALTH INSURANCE	13,059	16,112	15,336	15,336	16,260	924
52006	HSA CONTRIBUTION	-	125	-	-	-	-

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52010	SOCIAL SECURITY-FICA	99,898	92,914	100,015	100,015	107,390	7,375
52010 COVID	SOCIAL SECURITY-FICA	599	599	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	1,377	1,347	1,377	1,377	1,446	69
52010 ESSR2	SOCIAL SECURITY-FICA	100	-	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	-	-	4,231	-	(4,231)
52010 PALS	SOCIAL SECURITY-FICA	1,322	914	1,322	1,322	1,749	427
52010 T1-00	SOCIAL SECURITY-FICA	8,726	8,670	8,726	8,726	9,621	895
52020	RETIREMENT-VRS	185,045	142,946	215,626	215,626	231,649	16,023
52020 COVID	RETIREMENT-VRS	862	862	-	-	-	-
52020 ESL	RETIREMENT-VRS	2,992	2,992	2,992	2,992	3,142	150
52020 ESSR3	RETIREMENT-VRS	-	-	-	8,428	-	(8,428)
52020 PALS	RETIREMENT-VRS	2,872	2,010	2,872	2,872	3,800	928
52020 T1-00	RETIREMENT-VRS	18,958	18,958	18,958	18,958	20,902	1,944
52021	VRS HYBRID RETIRE	-	68,426	-	-	-	-
52021 COVID	VRS HYBRID RETIRE	808	808	-	-	-	-
52023	HEALTH INS CREDIT-VRS	15,838	15,388	15,698	15,698	16,865	1,167
52023 COVID	HEALTH INS CREDIT-VRS	16	122	-	-	-	-
52023 ESL	HEALTH INS CREDIT-VRS	218	218	218	218	229	11
52023 ESSR3	HEALTH INS CREDIT-VRS	-	-	-	669	-	(669)
52023 PALS	HEALTH INS CREDIT-VRS	209	146	209	209	277	68
52023 T1-00	HEALTH INS CREDIT-VRS	1,380	1,380	1,380	1,380	1,522	142

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52025	WORKER'S COMPENSATION	3,297	3,798	3,268	3,268	3,509	241
52025 COVID	WORKER'S COMPENSATION	-	16	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	45	36	45	45	47	2
52025 ESSR3	WORKER'S COMPENSATION	-	-	-	109	-	(109)
52025 PALS	WORKER'S COMPENSATION	43	25	43	43	57	14
52025 T1-00	WORKER'S COMPENSATION	285	232	285	285	314	29
52030	UNEMPLOYMENT INSURANCE-VEC	688	702	688	688	705	17
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	8	9	8	8	8	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	-	-	26	-	(26)
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	50	52	50	50	50	-
52035	DISABILITY INSURANCE	6,152	1,293	6,098	6,098	6,551	453
52035 COVID	DISABILITY INSURANCE	15	15	-	-	-	-
52035 ESL	DISABILITY INSURANCE	85	-	85	85	89	4
52035 PALS	DISABILITY INSURANCE	81	-	81	81	107	26
52035 T1-00	DISABILITY INSURANCE	536	-	536	536	591	55
53578	CONTRACTED SUBS	-	1,650	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	80,848	10,184	-	34,664	-	(34,664)
56013	EDUCATIONAL SUPPLIES	592	-	-	592	-	(592)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	16,500	15,313	16,500	17,647	16,500	(1,147)
56108	BAND INSTRUMENTS	-	-	-	-	2,000	2,000
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	1,695	10,867	1,695	2,842	-	(2,842)
Total Org: 91101182		$2,177,191	$2,132,699	$2,155,211	$2,271,985	$2,294,221	$22,237

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	1,201,569	1,154,624	1,199,739	1,199,739	1,278,892	79,153
51120 CARES	TEACHER SALARIES	-	32,646	-	-	-	-
51120 ESL	TEACHER SALARIES	18,005	18,005	6,002	18,005	18,905	900
51120 ESSR3	TEACHER SALARIES	-	-	-	59,019	-	(59,019)
51120 T1-00	TEACHER SALARIES	152,779	152,779	152,779	152,779	165,915	13,136
51151	INSTRUCTIONAL ASSISTANT SALARY	32,505	28,573	32,505	32,505	72,706	40,201
51151 COVID	INSTRUCTIONAL ASSISTANT SALARY	7,865	7,865	-	-	-	-
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	25,081	11,797	15,730	15,730	19,911	4,181
51182	OVERTIME PAY	-	37	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	6,806	10,000	10,000	10,000	-
51620 ESSR2	SUPPLEMENTAL SALARIES	1,217	3,640	-	-	-	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	1,800	-	-	-	-
51630	SICK LEAVE PAY-OFF	-	930	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	16,537	15,755	16,512	16,512	18,111	1,599
52001 CARES	GROUP LIFE INSURANCE-VRS	-	525	-	-	-	-
52001 COVID	GROUP LIFE INSURANCE-VRS	126	126	-	-	-	-
52001 ESL	GROUP LIFE INSURANCE-VRS	241	241	80	321	253	(68)
52001 ESSR3	GROUP LIFE INSURANCE-VRS	-	-	-	791	-	(791)
52001 PALS	GROUP LIFE INSURANCE-VRS	336	148	211	211	267	56
52001 T1-00	GROUP LIFE INSURANCE-VRS	2,047	2,047	2,047	2,047	2,223	176

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52005	HEALTH INSURANCE	192,918	222,887	231,168	231,168	260,087	28,919
52005 CARES	HEALTH INSURANCE	-	5,700	-	-	-	-
52005 COVID	HEALTH INSURANCE	1,605	1,605	-	-	-	-
52005 ESL	HEALTH INSURANCE	2,531	3,220	2,972	2,972	3,152	180
52005 ESSR3	HEALTH INSURANCE	-	-	-	1,587	-	(1,587)
52005 PALS	HEALTH INSURANCE	8,200	4,815	6,420	6,420	6,804	384
52005 T1-00	HEALTH INSURANCE	18,526	24,252	21,756	21,756	23,064	1,308
52006	HSA CONTRIBUTION	-	-	500	500	1,300	800
52010	SOCIAL SECURITY-FICA	95,172	87,039	95,032	95,032	104,162	9,130
52010 CARES	SOCIAL SECURITY-FICA	-	2,330	-	-	-	-
52010 COVID	SOCIAL SECURITY-FICA	586	586	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	1,377	1,347	459	1,377	1,446	69
52010 ESSR2	SOCIAL SECURITY-FICA	100	276	-	-	-	-
52010 ESSR3	SOCIAL SECURITY-FICA	-	-	-	4,515	-	(4,515)
52010 PALS	SOCIAL SECURITY-FICA	1,919	856	1,203	1,203	1,523	320
52010 T1-00	SOCIAL SECURITY-FICA	11,688	11,507	11,688	11,688	12,692	1,004
52020	RETIREMENT-VRS	205,103	117,281	204,799	204,799	224,636	19,837
52020 CARES	RETIREMENT-VRS	-	6,511	-	-	-	-
52020 COVID	RETIREMENT-VRS	1,569	1,569	-	-	-	-
52020 ESL	RETIREMENT-VRS	2,992	2,992	997	2,992	3,142	150
52020 ESSR3	RETIREMENT-VRS	-	-	-	8,995	-	(8,995)
52020 PALS	RETIREMENT-VRS	4,168	1,830	2,614	2,614	3,309	695
52020 T1-00	RETIREMENT-VRS	25,392	17,402	25,392	25,392	27,575	2,183
52021	VRS HYBRID RETIRE	-	78,129	-	-	-	-
52021 T1-00	VRS HYBRID RETIRE	-	7,990	-	-	-	-

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	14,932	14,226	14,910	14,910	16,354	1,444
52023 CARES	HEALTH INS CREDIT-VRS	-	474	-	-	-	-
52023 COVID	HEALTH INS CREDIT-VRS	114	114	-	-	-	-
52023 ESL	HEALTH INS CREDIT-VRS	218	218	73	218	229	11
52023 ESSR3	HEALTH INS CREDIT-VRS	-	-	-	714	-	(714)
52023 PALS	HEALTH INS CREDIT-VRS	303	133	190	190	241	51
52023 T1-00	HEALTH INS CREDIT-VRS	1,849	1,849	1,849	1,849	2,008	159
52025	WORKER'S COMPENSATION	3,093	2,342	3,106	3,106	3,404	298
52025 CARES	WORKER'S COMPENSATION	-	64	-	-	-	-
52025 COVID	WORKER'S COMPENSATION	15	15	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	45	36	15	45	47	2
52025 ESSR2	WORKER'S COMPENSATION	-	7	-	-	-	-
52025 ESSR3	WORKER'S COMPENSATION	-	-	-	116	-	(116)
52025 PALS	WORKER'S COMPENSATION	63	23	39	39	50	11
52025 T1-00	WORKER'S COMPENSATION	382	304	382	382	415	33
52030	UNEMPLOYMENT INSURANCE-VEC	650	675	650	650	718	68
52030 CARES	UNEMPLOYMENT INSURANCE-VEC	-	34	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	8	9	8	8	8	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	-	-	26	-	(26)
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	38	25	25	25	25	-
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	75	79	75	75	75	-
52035	DISABILITY INSURANCE	5,800	1,467	5,792	5,792	6,353	561
52035 ESL	DISABILITY INSURANCE	85	-	28	85	89	4
52035 PALS	DISABILITY INSURANCE	118	-	74	74	94	20
52035 T1-00	DISABILITY INSURANCE	718	150	718	718	780	62

FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53578	CONTRACTED SUBS	-	8,231	-	-	-	-
53578 CARES	CONTRACTED SUBS	-	108	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	42,349	11,912	-	37,290	-	(37,290)
56013	EDUCATIONAL SUPPLIES	591	-	-	591	-	(591)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	16,500	16,389	17,000	17,000	17,000	-
56108	BAND INSTRUMENTS	-	-	-	-	2,000	2,000
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	1,695	9,587	1,695	2,842	-	(2,842)
Total Org: 91101183		$2,131,796	$2,106,940	$2,087,234	$2,217,414	$2,309,965	$92,551

FUND: 900 - EDUCATION FUND

91101184	CLASSROOM-ELEM-REG-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52005	HEALTH INSURANCE	-	(656)	-	-	-	-
Total Org: 91101184		$-	($656)	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

91101195	CLASSROOM-ELEM-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51510 ESL	PART-TIME HELP	275	75	200	200	-	(200)
51620 CURDV	SUPPLEMENTAL SALARIES	3,000	-	3,000	3,000	3,000	-
51620 ESL	SUPPLEMENTAL SALARIES	-	556	600	600	600	-
51620 SOLRM	SUPPLEMENTAL SALARIES	12,000	12,000	12,000	12,000	12,000	-
51620 T4-00	SUPPLEMENTAL SALARIES	2,500	7,575	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	230	-	230	230	230	-
52010 ESL	SOCIAL SECURITY-FICA	21	39	21	21	46	25
52010 SOLRM	SOCIAL SECURITY-FICA	918	911	918	918	918	-
52010 T4-00	SOCIAL SECURITY-FICA	192	576	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	8	-	9	9	8	(1)
52025 ESL	WORKER'S COMPENSATION	2	14	-	-	2	2
52025 SOLRM	WORKER'S COMPENSATION	30	34	30	30	30	-
52025 T4-00	WORKER'S COMPENSATION	7	15	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
53563 ESL	TESTING SERVICES	750	-	1,000	1,766	1,000	(766)
53569 ESL	OTHER PURCHASED SERVICES	200	-	200	200	200	-
53569 T3-00	OTHER PURCHASED SERVICES	359	1,654	-	-	-	-
55210 ESL	TRAVEL AND TRAINING	500	-	500	500	500	-
56013 T3-00	EDUCATIONAL SUPPLIES	2,200	-	-	-	-	-
56103	COPY PAPER FORMS ETC.	12,000	5,967	12,000	12,000	12,000	-
56104	RECORDERS AND BOOKS	2,400	-	2,400	2,400	2,400	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	344	250	250	250	-
Total Org: 91101195		$37,842	$29,760	$33,358	$34,124	$33,184	($940)

FUND: 900 - EDUCATION FUND

91101281	CLASSROOM-ELEM-SPED-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	188,716	156,419	156,419	156,419	154,334	(2,085)
51151	INSTRUCTIONAL ASSISTANT SALARY	15,271	15,376	15,271	15,271	35,856	20,585
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	34,532	33,139	34,000	34,000	42,958	8,958
51182	OVERTIME PAY	-	23	-	-	-	-
51182 T6B00	OVERTIME PAY	-	143	-	-	-	-
51620	SUPPLEMENTAL SALARIES	2,000	-	2,000	2,000	2,000	-
51620 T6B00	SUPPLEMENTAL SALARIES	-	5,000	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,854	2,301	2,301	2,301	2,549	248
52001 T6B00	GROUP LIFE INSURANCE-VRS	463	432	456	456	576	120
52005	HEALTH INSURANCE	25,720	32,826	32,826	32,826	32,016	(810)
52005 T6B00	HEALTH INSURANCE	7,592	-	8,916	8,916	16,260	7,344
52006	HSA CONTRIBUTION	800	800	800	800	800	-
52010	SOCIAL SECURITY-FICA	16,447	12,696	13,287	13,287	14,703	1,416
52010 T6B00	SOCIAL SECURITY-FICA	2,642	2,885	2,601	2,601	3,286	685
52020	RETIREMENT-VRS	35,398	18,643	28,535	28,535	31,610	3,075
52020 T6B00	RETIREMENT-VRS	5,739	2,693	5,651	5,651	7,140	1,489
52021	VRS HYBRID RETIRE	-	9,892	-	-	-	-
52021 T6B00	VRS HYBRID RETIRE	-	2,662	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,577	2,078	2,077	2,077	2,301	224
52023 T6B00	HEALTH INS CREDIT-VRS	418	390	411	411	520	109
52025	WORKER'S COMPENSATION	537	344	434	434	480	46
52025 T6B00	WORKER'S COMPENSATION	86	101	85	85	107	22
52030	UNEMPLOYMENT INSURANCE-VEC	125	105	104	104	125	21
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	50	58	50	50	50	-

FUND: 900 - EDUCATION FUND

91101281	CLASSROOM-ELEM-SPED-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52035	DISABILITY INSURANCE	1,001	186	807	807	894	87
52035 T6B00	DISABILITY INSURANCE	162	50	160	160	202	42
56013	EDUCATIONAL SUPPLIES	-	-	-	-	1,500	1,500
56013 DMAS	EDUCATIONAL SUPPLIES	-	51	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	315	-	-	-	-
Total Org: 91101281		$343,130	$299,608	$307,191	$307,191	$350,267	$43,076

FUND: 900 - EDUCATION FUND

91101282	CLASSROOM-ELEM-SPED-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	109,171	164,988	164,988	164,988	163,332	(1,656)
51120 SVRP	TEACHER SALARIES	49,830	-	-	-	-	-
51120 T6B00	TEACHER SALARIES	91,358	47,111	47,111	47,111	49,467	2,356
51151	INSTRUCTIONAL ASSISTANT SALARY	49,751	67,927	49,751	121,628	133,819	12,191
51151 SVRP	INSTRUCTIONAL ASSISTANT SALARY	73,860	44,738	71,877	-	-	-
51182	OVERTIME PAY	-	46	-	-	-	-
51182 SVRP	OVERTIME PAY	-	18	-	-	-	-
51620 T6B00	SUPPLEMENTAL SALARIES	-	5,000	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,130	3,149	2,878	3,841	3,982	141
52001 SVRP	GROUP LIFE INSURANCE-VRS	1,657	594	963	-	-	-
52001 T6B00	GROUP LIFE INSURANCE-VRS	1,224	631	631	631	663	32
52005	HEALTH INSURANCE	28,234	48,647	45,102	69,354	53,676	(15,678)
52005 SVRP	HEALTH INSURANCE	35,622	13,731	24,252	-	-	-
52005 T6B00	HEALTH INSURANCE	7,592	11,400	8,916	8,916	9,456	540
52006	HSA CONTRIBUTION	-	-	-	-	500	500
52010	SOCIAL SECURITY-FICA	12,158	17,011	16,428	21,927	22,732	805
52010 SVRP	SOCIAL SECURITY-FICA	9,462	3,186	5,499	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	6,989	3,727	3,604	3,604	3,784	180
52020	RETIREMENT-VRS	26,413	14,871	35,690	47,636	49,386	1,750
52020 SVRP	RETIREMENT-VRS	20,557	2,614	11,946	-	-	-
52020 T6B00	RETIREMENT-VRS	15,184	7,830	7,830	7,830	8,221	391
52021	VRS HYBRID RETIRE	-	24,189	-	-	-	-
52021 SVRP	VRS HYBRID RETIRE	-	4,757	-	-	-	-

FUND: 900 - EDUCATION FUND

91101282	CLASSROOM-ELEM-SPED-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	1,923	2,844	2,598	3,468	3,596	128
52023 SVRP	HEALTH INS CREDIT-VRS	1,497	537	870	-	-	-
52023 T6B00	HEALTH INS CREDIT-VRS	1,105	570	570	570	599	29
52025	WORKER'S COMPENSATION	397	447	537	717	743	26
52025 SVRP	WORKER'S COMPENSATION	309	100	180	-	-	-
52025 T6B00	WORKER'S COMPENSATION	228	105	118	118	124	6
52030	UNEMPLOYMENT INSURANCE-VEC	125	184	154	254	250	(4)
52030 SVRP	UNEMPLOYMENT INSURANCE-VEC	125	80	100	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	50	26	25	25	25	-
52035	DISABILITY INSURANCE	747	446	1,009	1,347	1,397	50
52035 SVRP	DISABILITY INSURANCE	581	89	338	-	-	-
52035 T6B00	DISABILITY INSURANCE	429	-	221	221	232	11
52850	FFCRA EMERG PD SICK LEAVE	-	423	-	-	-	-
53561 DMAS	STAFF DEVELOPMENT SERVICES	-	345	-	-	-	-
53578	CONTRACTED SUBS	-	-	-	3,000	-	(3,000)
53578 SVRP	CONTRACTED SUBS	3,000	-	3,000	-	-	-
56013	EDUCATIONAL SUPPLIES	1,500	1,497	1,500	1,500	1,500	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	51	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	2,271	-	-	-	-
Total Org: 91101282		$553,208	$496,177	$508,686	$508,686	$507,484	($1,202)

FUND: 900 - EDUCATION FUND

91101283	CLASSROOM-ELEM-SPED-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	128,368	179,533	179,533	225,093	269,059	43,966
51120 SVRP	TEACHER SALARIES	45,970	45,560	45,560	-	-	-
51120 T6B00	TEACHER SALARIES	104,624	53,533	53,533	53,533	-	(53,533)
51151	INSTRUCTIONAL ASSISTANT SALARY	21,049	21,049	21,049	71,125	118,364	47,239
51151 SVRP	INSTRUCTIONAL ASSISTANT SALARY	50,076	47,411	50,076	-	-	-
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	34,055	34,055	34,055	34,055	22,864	(11,191)
51182 SVRP	OVERTIME PAY	-	1,368	-	-	-	-
51182 T6B00	OVERTIME PAY	-	25	-	-	-	-
51620 T6B00	SUPPLEMENTAL SALARIES	-	5,000	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,882	2,688	2,688	3,970	5,191	1,221
52001 SVRP	GROUP LIFE INSURANCE-VRS	1,287	1,259	1,282	-	-	-
52001 T6B00	GROUP LIFE INSURANCE-VRS	1,853	1,174	1,174	1,174	306	(868)
52005	HEALTH INSURANCE	24,116	37,362	30,942	53,094	53,964	870
52005 SVRP	HEALTH INSURANCE	32,260	18,219	22,152	-	-	-
52005 T6B00	HEALTH INSURANCE	21,868	20,716	19,260	19,260	6,804	(12,456)
52006	HSA CONTRIBUTION	800	800	800	800	800	-
52010	SOCIAL SECURITY-FICA	10,742	14,762	15,345	22,661	29,638	6,977
52010 SVRP	SOCIAL SECURITY-FICA	7,348	6,908	7,316	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	10,581	6,830	6,700	6,700	1,749	(4,951)
52020	RETIREMENT-VRS	23,337	33,337	33,337	49,232	64,390	15,158
52020 SVRP	RETIREMENT-VRS	15,963	5,260	15,895	-	-	-
52020 T6B00	RETIREMENT-VRS	22,989	14,557	14,557	14,557	3,800	(10,757)
52021 SVRP	VRS HYBRID RETIRE	-	10,360	-	-	-	-

FUND: 900 - EDUCATION FUND

91101283	CLASSROOM-ELEM-SPED-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	1,699	2,427	2,427	3,584	4,688	1,104
52023 SVRP	HEALTH INS CREDIT-VRS	1,162	1,137	1,157	-	-	-
52023 T6B00	HEALTH INS CREDIT-VRS	1,674	1,060	1,060	1,060	277	(783)
52025	WORKER'S COMPENSATION	351	385	501	740	969	229
52025 SVRP	WORKER'S COMPENSATION	240	189	239	-	-	-
52025 T6B00	WORKER'S COMPENSATION	346	185	219	219	57	(162)
52030	UNEMPLOYMENT INSURANCE-VEC	75	110	104	204	250	46
52030 SVRP	UNEMPLOYMENT INSURANCE-VEC	100	108	100	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	100	79	75	75	25	(50)
52035	DISABILITY INSURANCE	660	-	943	1,392	1,821	429
52035 SVRP	DISABILITY INSURANCE	451	194	449	-	-	-
52035 T6B00	DISABILITY INSURANCE	650	-	412	412	107	(305)
53561 DMAS	STAFF DEVELOPMENT SERVICES	-	100	-	-	-	-
53578	CONTRACTED SUBS	5,000	-	5,000	8,000	-	(8,000)
53578 SVRP	CONTRACTED SUBS	3,000	1,037	3,000	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	-	-	1,500	1,500
56013 DMAS	EDUCATIONAL SUPPLIES	-	117	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	5,739	-	-	-	-
Total Org: 91101283		$574,676	$574,633	$570,940	$570,940	$586,623	$15,683

FUND: 900 - EDUCATION FUND

91101295	CLASSROOM-ELEM-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620 T6B00	SUPPLEMENTAL SALARIES	-	15,240	-	-	-	-
51627 T6B00	TITLE VI-B SET-ASIDE SERVICES	-	2,956	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	-	1,392	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	-	6	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	-	7	-	-	-	-
53522	PHYS. THER. & AUTISM SERVICES	-	-	55,992	55,992	-	(55,992)
53561 T6B00	STAFF DEVELOPMENT SERVICES	100	-	100	100	-	(100)
53570 T6B00	PURCHASED SERVICES-GRANTS	20,125	4,047	20,000	20,000	-	(20,000)
53577 T6B00	PURCH SVCS - T6B SET ASIDE SVC	10,000	-	10,000	10,000	-	(10,000)
53578 T6B00	CONTRACTED SUBS	20,000	-	20,000	20,000	-	(20,000)
53810	TUITION PD-OTHR STATE DIVISION	25,000	-	25,000	25,000	-	(25,000)
55210 T6B00	TRAVEL AND TRAINING	5,000	-	5,000	5,000	-	(5,000)
56013 SESS	EDUCATIONAL SUPPLIES	2,689	2,689	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	25,000	-	25,000	25,000	80,100	55,100
57810	SVRP FOR SPECIAL EDUCATION	-	-	327,215	-	-	-
Total Org: 91101295		$107,914	$26,337	$488,307	$161,092	$80,100	($80,992)

FUND: 900 - EDUCATION FUND

91101481	CLASSROOM-ELEM-GIFTED-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	300	50	300	300	300	-
Total Org: 91101481		$300	$50	$300	$300	$300	$-

FUND: 900 - EDUCATION FUND

91101482	CLASSROOM-ELEM-GIFTED-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	300	50	300	300	300	-
Total Org: 91101482		$300	$50	$300	$300	$300	$-

FUND: 900 - EDUCATION FUND

91101483	CLASSROOM-ELEM-GIFTED-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	300	50	300	300	300	-
Total Org: 91101483		$300	$50	$300	$300	$300	$-

FUND: 900 - EDUCATION FUND

91101495	CLASSROOM-ELEM-GIFTED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620	SUPPLEMENTAL SALARIES	3,750	4,500	3,000	3,000	3,000	-
52010	SOCIAL SECURITY-FICA	230	342	230	230	230	-
52025	WORKER'S COMPENSATION	8	9	8	8	8	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	4	-	-	-	-
56013	EDUCATIONAL SUPPLIES	1,000	-	1,000	1,000	1,000	-
Total Org: 91101495		$4,988	$4,855	$4,238	$4,238	$4,238	$-

FUND: 900 - EDUCATION FUND

91101880	CLASSROOM INSTR-PARENT CENTER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51150 T1-00	CLERICAL SALARIES/WAGES	10,000	1,913	10,000	10,000	-	(10,000)
52005 T1-00	HEALTH INSURANCE	-	64	-	-	-	-
52010 T1-00	SOCIAL SECURITY-FICA	765	145	765	765	-	(765)
52025 T1-00	WORKER'S COMPENSATION	-	16	25	25	-	(25)
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	25	-	-	-	-	-
55105 T1-00	AUTO LIABILITY INSURANCE	330	304	330	330	330	-
56007 T1-00	REPAIR & MAINTENANCE SUPPLIES	-	408	-	-	-	-
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	1,500	972	1,500	1,500	1,500	-
Total Org: 91101880		$12,620	$3,820	$12,620	$12,620	$1,830	($10,790)

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	1,729,829	1,546,029	1,756,874	1,756,874	1,876,573	119,699
51120 CARES	TEACHER SALARIES	-	205,149	-	-	-	-
51120 ESL	TEACHER SALARIES	23,768	20,069	23,768	23,768	27,854	4,086
51120 ESSR3	TEACHER SALARIES	-	-	-	56,943	-	(56,943)
51120 RT-00	TEACHER SALARIES	116,588	60,490	60,490	101,309	63,515	(37,794)
51120 SOLAL	TEACHER SALARIES	53,533	53,533	53,533	53,533	56,210	2,677
51151	INSTRUCTIONAL ASSISTANT SALARY	16,775	19,011	16,201	16,201	-	(16,201)
51182	OVERTIME PAY	-	31	-	-	-	-
51520	SUBSTITUTE SALARIES	-	5,771	25,000	-	-	-
51620	SUPPLEMENTAL SALARIES	25,000	15,625	-	25,000	20,000	(5,000)
51630	SICK LEAVE PAY-OFF	-	1,375	-	-	-	-
51632 ESL	ST DI CLAIM PAYMENTS	-	3,280	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	23,404	20,467	23,759	23,759	25,146	1,387
52001 CARES	GROUP LIFE INSURANCE-VRS	-	3,254	-	-	-	-
52001 ESL	GROUP LIFE INSURANCE-VRS	318	319	318	318	373	55
52001 ESSR3	GROUP LIFE INSURANCE-VRS	-	-	-	763	-	(763)
52001 RT-00	GROUP LIFE INSURANCE-VRS	1,509	810	811	811	851	40
52001 SOLAL	GROUP LIFE INSURANCE-VRS	717	717	717	717	753	36
52005	HEALTH INSURANCE	265,064	285,717	315,945	315,945	345,327	29,382
52005 CARES	HEALTH INSURANCE	-	31,540	-	-	-	-
52005 ESL	HEALTH INSURANCE	2,733	3,478	3,210	3,210	3,402	192
52005 ESSR3	HEALTH INSURANCE	-	-	-	3,047	-	(3,047)
52005 RT-00	HEALTH INSURANCE	13,059	9,951	8,916	8,916	9,456	540
52005 SOLAL	HEALTH INSURANCE	9,503	6,420	11,160	11,160	11,832	672

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52006	HSA CONTRIBUTION	1,250	1,200	1,550	1,550	2,350	800
52006 CARES	HSA CONTRIBUTION	-	400	-	-	-	-
52010	SOCIAL SECURITY-FICA	135,528	116,106	137,553	137,553	145,088	7,535
52010 CARES	SOCIAL SECURITY-FICA	-	15,061	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	1,818	1,770	1,818	1,818	2,131	313
52010 ESSR3	SOCIAL SECURITY-FICA	-	-	-	4,356	-	(4,356)
52010 RT-00	SOCIAL SECURITY-FICA	8,614	4,457	4,627	4,627	4,859	232
52010 SOLAL	SOCIAL SECURITY-FICA	4,095	4,005	4,095	4,095	4,300	205
52020	RETIREMENT-VRS	288,286	144,459	294,685	294,685	311,886	17,201
52020 CARES	RETIREMENT-VRS	-	18,926	-	-	-	-
52020 ESL	RETIREMENT-VRS	3,950	-	3,950	3,950	4,629	679
52020 ESSR3	RETIREMENT-VRS	-	-	-	8,678	-	(8,678)
52020 RT-00	RETIREMENT-VRS	18,715	10,053	10,053	10,053	10,556	503
52020 SOLAL	RETIREMENT-VRS	8,897	8,897	8,897	8,897	9,342	445
52021	VRS HYBRID RETIRE	-	109,398	-	-	-	-
52021 CARES	VRS HYBRID RETIRE	-	21,436	-	-	-	-
52021 ESL	VRS HYBRID RETIRE	-	3,950	-	-	-	-
52023	HEALTH INS CREDIT-VRS	21,134	18,482	21,454	21,454	22,707	1,253
52023 CARES	HEALTH INS CREDIT-VRS	-	2,939	-	-	-	-
52023 ESL	HEALTH INS CREDIT-VRS	288	288	288	288	337	49
52023 ESSR3	HEALTH INS CREDIT-VRS	-	-	-	689	-	(689)
52023 RT-00	HEALTH INS CREDIT-VRS	1,362	732	732	732	769	37
52023 SOLAL	HEALTH INS CREDIT-VRS	648	648	648	648	680	32

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52025	WORKER'S COMPENSATION	4,429	3,108	4,495	4,495	4,741	246
52025 CARES	WORKER'S COMPENSATION	-	404	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	59	46	59	59	70	11
52025 ESSR3	WORKER'S COMPENSATION	-	-	-	112	-	(112)
52025 RT-00	WORKER'S COMPENSATION	282	126	151	151	159	8
52025 SOLAL	WORKER'S COMPENSATION	134	105	134	134	141	7
52030	UNEMPLOYMENT INSURANCE-VEC	894	865	919	919	919	-
52030 CARES	UNEMPLOYMENT INSURANCE-VEC	-	217	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52030 ESSR3	UNEMPLOYMENT INSURANCE-VEC	-	-	-	26	-	(26)
52030 RT-00	UNEMPLOYMENT INSURANCE-VEC	50	23	25	25	25	-
52030 SOLAL	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	8,209	2,053	8,333	8,333	8,820	487
52035 CARES	DISABILITY INSURANCE	-	402	-	-	-	-
52035 ESL	DISABILITY INSURANCE	112	74	112	112	131	19
52035 RT-00	DISABILITY INSURANCE	529	-	284	284	299	15
52035 SOLAL	DISABILITY INSURANCE	252	-	252	252	264	12
52850	FFCRA EMERG PD SICK LEAVE	-	697	-	-	-	-
53569 T1D00	OTHER PURCHASED SERVICES	-	950	-	-	-	-
53570 RT-00	PURCHASED SERVICES-GRANTS	1,000	-	1,000	1,000	-	(1,000)
53578	CONTRACTED SUBS	-	16,772	-	-	-	-
53578 CARES	CONTRACTED SUBS	-	505	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	146,296	17,095	-	93,201	-	(93,201)
55210	TRAVEL AND TRAINING	-	47	-	-	-	-

FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	25,500	32,635	25,500	25,500	25,500	-
56101 T1D00	INSTRUCTIONAL SUPPLY ALLOTMENT	-	724	-	-	-	-
Total Org: 91102187		$2,964,169	$2,853,132	$2,832,354	$3,040,989	$3,002,033	($38,956)

FUND: 900 - EDUCATION FUND

91102195	CLASSROOM-MIDD-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120 T4-00	TEACHER SALARIES	24,635	19,708	-	-	-	-
51510 ESL	PART-TIME HELP	350	-	200	200	-	(200)
51620 CURDV	SUPPLEMENTAL SALARIES	2,000	-	2,000	2,349	2,000	(349)
51620 SOLAL	SUPPLEMENTAL SALARIES	-	-	5,000	5,000	5,000	-
51620 SOLRM	SUPPLEMENTAL SALARIES	5,000	4,900	-	-	-	-
52001 T4-00	GROUP LIFE INSURANCE-VRS	330	264	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	153	-	153	153	153	-
52010 ESL	SOCIAL SECURITY-FICA	27	-	27	27	-	(27)
52010 SOLAL	SOCIAL SECURITY-FICA	-	-	-	-	383	383
52010 SOLRM	SOCIAL SECURITY-FICA	383	370	383	383	-	(383)
52010 T4-00	SOCIAL SECURITY-FICA	1,885	1,509	-	-	-	-
52020 T4-00	RETIREMENT-VRS	4,094	3,275	-	-	-	-
52023 T4-00	HEALTH INS CREDIT-VRS	298	238	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	5	-	-	-	5	5
52025 ESL	WORKER'S COMPENSATION	2	-	-	-	-	-
52025 SOLAL	WORKER'S COMPENSATION	-	-	-	-	13	13
52025 SOLRM	WORKER'S COMPENSATION	13	10	13	13	-	(13)
52025 T4-00	WORKER'S COMPENSATION	62	35	-	-	-	-
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	13	13	-	-	-	-
52035 T4-00	DISABILITY INSURANCE	116	-	-	-	-	-
53563 ESL	TESTING SERVICES	-	-	400	400	400	-
53563 TEST	TESTING SERVICES	250	-	250	250	-	(250)
53564	SECTION 504 PURCHASED SERVICES	4,000	100	4,000	4,000	4,000	-
53569 T3-00	OTHER PURCHASED SERVICES	-	1,838	-	-	-	-
53570 T4-00	PURCHASED SERVICES-GRANTS	13,000	16,774	13,000	12,044	-	(12,044)

FUND: 900 - EDUCATION FUND

91102195	CLASSROOM-MIDD-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55210 ESL	TRAVEL AND TRAINING	100	-	100	100	100	-
56013 T3-00	EDUCATIONAL SUPPLIES	2,358	-	1,000	2,230	6,000	3,770
56013 T4-00	EDUCATIONAL SUPPLIES	3,323	3,249	3,323	3,323	21,000	17,677
56103	COPY PAPER FORMS ETC	10,000	-	10,000	10,000	10,000	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	104	250	250	250	-
56229	SEC 504 EDUCATIONAL SUPPLIES	4,000	-	4,000	4,000	4,000	-
59100 T4-00	CONTINGENCY-SCHOOLS	9,290	-	-	-	-	-
Total Org: 91102195		$85,937	$52,388	$44,099	$44,722	$53,304	$8,582

FUND: 900 - EDUCATION FUND

91102287	CLASSROOM-MIDD-SPED-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	295,031	413,118	418,447	418,447	473,320	54,873
51120 T6B00	TEACHER SALARIES	56,998	-	-	-	-	-
51140 SVRP	TECHNICAL SALARIES	51,700	-	-	-	-	-
51140 T6B00	TECHNICAL SALARIES	-	-	56,998	56,998	-	(56,998)
51151	INSTRUCTIONAL ASSISTANT SALARY	114,302	86,828	115,381	115,381	89,031	(26,350)
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	16,775	16,201	16,201	16,201	39,797	23,596
51182	OVERTIME PAY	-	84	-	-	-	-
51182 T6B00	OVERTIME PAY	-	60	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	1,650	-	-	-	-
51620 T6B00	SUPPLEMENTAL SALARIES	2,000	5,000	2,000	2,000	2,000	-
51632	ST DI CLAIM PAYMENTS	-	739	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,485	6,755	7,153	7,153	7,536	383
52001 SVRP	GROUP LIFE INSURANCE-VRS	693	-	-	-	-	-
52001 T6B00	GROUP LIFE INSURANCE-VRS	989	217	217	217	533	316
52005	HEALTH INSURANCE	69,507	103,461	115,512	115,512	113,016	(2,496)
52005 SVRP	HEALTH INSURANCE	13,397	-	-	-	-	-
52005 T6B00	HEALTH INSURANCE	13,059	-	-	-	6,804	6,804
52010	SOCIAL SECURITY-FICA	31,314	36,287	40,838	40,838	43,173	2,335
52010 SVRP	SOCIAL SECURITY-FICA	3,955	(27)	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	5,797	1,607	1,392	1,392	3,044	1,652
52020	RETIREMENT-VRS	68,031	64,157	88,722	88,722	93,463	4,741
52020 SVRP	RETIREMENT-VRS	8,593	-	-	-	-	-
52020 T6B00	RETIREMENT-VRS	12,261	-	2,693	2,693	6,614	3,921
52021	VRS HYBRID RETIRE	-	19,625	-	-	-	-
52021 T6B00	VRS HYBRID RETIRE	-	2,693	-	-	-	-

FUND: 900 - EDUCATION FUND

91102287	CLASSROOM-MIDD-SPED-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	4,953	6,100	6,459	6,459	6,804	345
52023 SVRP	HEALTH INS CREDIT-VRS	626	-	-	-	-	-
52023 T6B00	HEALTH INS CREDIT-VRS	893	196	196	196	482	286
52025	WORKER'S COMPENSATION	1,023	981	1,335	1,335	1,411	76
52025 SVRP	WORKER'S COMPENSATION	129	8	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	189	46	46	46	99	53
52030	UNEMPLOYMENT INSURANCE-VEC	315	312	369	369	340	(29)
52030 SVRP	UNEMPLOYMENT INSURANCE-VEC	25	-	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	50	31	25	25	50	25
52035	DISABILITY INSURANCE	1,924	368	2,509	2,509	2,643	134
52035 SVRP	DISABILITY INSURANCE	243	-	-	-	-	-
52035 T6B00	DISABILITY INSURANCE	347	51	76	76	187	111
53561 DMAS	STAFF DEVELOPMENT SERVICES	-	75	-	-	-	-
53569 DMAS	OTHER PURCHASED SERVICES	-	2,075	-	-	-	-
53578	CONTRACTED SUBS	-	94	-	1,000	-	(1,000)
53578 SVRP	CONTRACTED SUBS	1,000	-	1,000	-	-	-
55210 T6B00	TRAVEL AND TRAINING	-	230	-	-	-	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	277	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	1,117	-	-	-	-
Total Org: 91102287		$781,604	$770,415	$877,569	$877,569	$890,347	$12,778

FUND: 900 - EDUCATION FUND

91102295	CLASSROOM-MIDD-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53570 T6B00	PURCHASED SERVICES-GRANTS	1,063	3,202	1,000	1,000	-	(1,000)
53578 T6B00	CONTRACTED SUBS	1,000	-	1,000	1,000	-	(1,000)
55210 T6B00	TRAVEL AND TRAINING	1,000	-	1,000	1,000	-	(1,000)
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	15,000	-	15,000	15,000	18,000	3,000
57810	SVRP FOR SPECIAL EDUCATION	-	-	327,215	-	-	-
Total Org: 91102295		$18,063	$3,202	$345,215	$18,000	$18,000	$-

FUND: 900 - EDUCATION FUND

91102387	CLASSROOM-MIDD-VOC-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	98,660	98,660	98,660	98,660	151,005	52,345
52001	GROUP LIFE INSURANCE-VRS	1,322	1,322	1,322	1,322	2,023	701
52005	HEALTH INSURANCE	11,708	11,400	11,400	11,400	12,084	684
52010	SOCIAL SECURITY-FICA	7,547	7,334	7,547	7,547	11,552	4,005
52020	RETIREMENT-VRS	16,397	8,116	16,397	16,397	25,097	8,700
52021	VRS HYBRID RETIRE	-	8,282	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,194	1,194	1,194	1,194	1,827	633
52025	WORKER'S COMPENSATION	247	194	247	247	378	131
52030	UNEMPLOYMENT INSURANCE-VEC	50	51	50	50	75	25
52035	DISABILITY INSURANCE	464	156	464	464	710	246
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	2,500	3,350	3,000	3,000	6,500	3,500
Total Org: 91102387		$140,089	$140,057	$140,281	$140,281	$211,251	$70,970

FUND: 900 - EDUCATION FUND

91102487	CLASSROOM-MIDD-GIFTED-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	1,800	-	1,800	1,800	1,800	-
Total Org: 91102487		$1,800	$-	$1,800	$1,800	$1,800	$-

FUND: 900 - EDUCATION FUND

91102587	CLASSROOM-MIDD-OTHER-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620	SUPPLEMENTAL SALARIES	5,750	2,500	6,500	6,500	6,500	-
52010	SOCIAL SECURITY-FICA	497	190	497	497	497	-
52025	WORKER'S COMPENSATION	16	3	16	16	-	(16)
52030	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
58108	REPLACE BAND INSTRU - $1500+	7,500	7,648	10,000	10,000	10,000	-
Total Org: 91102587		$13,763	$10,343	$17,013	$17,013	$16,997	($16)

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	1,939,978	1,876,238	1,945,271	1,945,271	2,073,604	128,333
51120 CARES	TEACHER SALARIES	-	57,390	-	-	-	-
51120 ESL	TEACHER SALARIES	23,768	20,069	23,768	23,768	27,854	4,086
51151	INSTRUCTIONAL ASSISTANT SALARY	7,933	31,003	39,786	39,786	41,796	2,010
51182	OVERTIME PAY	-	938	-	-	-	-
51620	SUPPLEMENTAL SALARIES	48,000	33,575	48,000	48,000	48,000	-
51620 ESSR2	SUPPLEMENTAL SALARIES	11,000	-	-	8,040	-	(8,040)
51621	NATIONAL BOARD INCENT BONUS	-	2,500	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	9,736	-	-	-	-
51632 ESL	ST DI CLAIM PAYMENTS	-	3,280	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	26,793	25,558	26,600	26,600	28,346	1,746
52001 CARES	GROUP LIFE INSURANCE-VRS	-	923	-	-	-	-
52001 ESL	GROUP LIFE INSURANCE-VRS	318	319	318	318	373	55
52005	HEALTH INSURANCE	273,623	336,004	330,861	330,861	346,251	15,390
52005 CARES	HEALTH INSURANCE	-	5,944	-	-	-	-
52005 ESL	HEALTH INSURANCE	2,733	3,478	3,210	3,210	3,402	192
52006	HSA CONTRIBUTION	4,050	3,592	3,550	3,550	3,550	-
52010	SOCIAL SECURITY-FICA	156,635	143,783	155,529	155,529	165,500	9,971
52010 CARES	SOCIAL SECURITY-FICA	-	4,317	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	1,818	1,770	1,818	1,818	2,131	313
52010 ESSR2	SOCIAL SECURITY-FICA	800	-	-	1,682	-	(1,682)
52020	RETIREMENT-VRS	296,319	246,697	329,916	329,916	351,579	21,663
52020 ESL	RETIREMENT-VRS	3,950	-	3,950	3,950	4,629	679

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52021	VRS HYBRID RETIRE	-	70,298	-	-	-	-
52021 CARES	VRS HYBRID RETIRE	-	11,446	-	-	-	-
52021 ESL	VRS HYBRID RETIRE	-	3,950	-	-	-	-
52023	HEALTH INS CREDIT-VRS	24,194	23,078	24,019	24,019	25,596	1,577
52023 CARES	HEALTH INS CREDIT-VRS	-	833	-	-	-	-
52023 ESL	HEALTH INS CREDIT-VRS	288	288	288	288	337	49
52025	WORKER'S COMPENSATION	5,119	3,726	5,083	5,083	5,408	325
52025 CARES	WORKER'S COMPENSATION	-	113	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	59	46	59	59	70	11
52025 ESSR2	WORKER'S COMPENSATION	-	-	-	189	-	(189)
52030	UNEMPLOYMENT INSURANCE-VEC	994	981	994	994	1,019	25
52030 CARES	UNEMPLOYMENT INSURANCE-VEC	-	50	-	-	-	-
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	-	-	31	-	(31)
52035	DISABILITY INSURANCE	9,398	1,319	9,330	9,330	9,942	612
52035 CARES	DISABILITY INSURANCE	-	215	-	-	-	-
52035 ESL	DISABILITY INSURANCE	112	74	112	112	131	19
53561 ESSR2	STAFF DEVELOPMENT SERVICES	5,000	-	-	5,000	-	(5,000)
53569	OTHER PURCHASED SERVICES	-	-	-	-	6,000	6,000
53569 T1D00	OTHER PURCHASED SERVICES	-	950	-	-	-	-
53578	CONTRACTED SUBS	-	7,194	-	-	-	-
53578 ESSR2	CONTRACTED SUBS	236,557	37,918	-	98,639	-	(98,639)
53812 EQUIT	STUDENT FEES	-	711	-	-	-	-
53820	VIRTUAL LEARNING TUITION	5,000	-	5,000	5,000	5,000	-
55210	TRAVEL AND TRAINING	-	47	-	-	-	-

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	40,000	31,824	40,000	40,000	40,000	-
56101 ESSR2	INSTRUCTIONAL SUPPLY ALLOTMENT	6,825	1,190	-	1,754	-	(1,754)
56101 T1D00	INSTRUCTIONAL SUPPLY ALLOTMENT	-	9,036	-	-	-	-
Total Org: 91103188		$3,131,277	$3,012,411	$2,997,475	$3,112,810	$3,190,531	$77,721

FUND: 900 - EDUCATION FUND

91103189	ALTERNATIVE EDUCATION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	47,111	47,111	47,111	47,111	52,322	5,211
51151	INSTRUCTIONAL ASSISTANT SALARY	27,718	31,975	32,505	32,505	34,661	2,156
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	8,388	-	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	954	1,067	1,067	1,067	1,166	99
52001 T6B00	GROUP LIFE INSURANCE-VRS	112	-	-	-	-	-
52005	HEALTH INSURANCE	17,632	27,917	28,572	28,572	30,288	1,716
52005 T6B00	HEALTH INSURANCE	6,698	656	-	-	-	-
52010	SOCIAL SECURITY-FICA	5,449	5,549	6,091	6,091	6,654	563
52010 T6B00	SOCIAL SECURITY-FICA	642	(18)	-	-	-	-
52020	RETIREMENT-VRS	11,838	13,232	13,232	13,232	14,457	1,225
52020 T6B00	RETIREMENT-VRS	1,394	-	-	-	-	-
52023	HEALTH INS CREDIT-VRS	862	963	963	963	1,052	89
52023 T6B00	HEALTH INS CREDIT-VRS	101	-	-	-	-	-
52025	WORKER'S COMPENSATION	178	164	199	199	217	18
52025 T6B00	WORKER'S COMPENSATION	21	1	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	63	71	75	75	75	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	13	-	-	-	-	-
52035	DISABILITY INSURANCE	335	-	374	374	409	35
52035 T6B00	DISABILITY INSURANCE	39	-	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	530	-	-	-	-
53578	CONTRACTED SUBS	-	263	-	-	-	-
Total Org: 91103189		$129,548	$129,481	$130,189	$130,189	$141,301	$11,112

FUND: 900 - EDUCATION FUND

91103195 CLASSROOM-SECOND-REG-CO		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120 ISAEP	TEACHER SALARIES	12,317	9,571	-	-	-	-
51120 T4-00	TEACHER SALARIES	12,317	10,136	-	-	-	-
51510 ESL	PART-TIME HELP	200	38	200	200	-	(200)
51620 CURDV	SUPPLEMENTAL SALARIES	2,000	-	-	-	-	-
51620 ESL	SUPPLEMENTAL SALARIES	-	-	600	600	600	-
51620 SOLRM	SUPPLEMENTAL SALARIES	3,000	-	3,000	3,000	3,000	-
52001 ISAEP	GROUP LIFE INSURANCE-VRS	165	-	-	-	-	-
52001 T4-00	GROUP LIFE INSURANCE-VRS	165	264	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	153	-	153	153	-	(153)
52010 ESL	SOCIAL SECURITY-FICA	15	-	15	15	46	31
52010 ISAEP	SOCIAL SECURITY-FICA	942	-	-	-	-	-
52010 SOLRM	SOCIAL SECURITY-FICA	230	-	230	230	230	-
52010 T4-00	SOCIAL SECURITY-FICA	942	1,509	-	-	-	-
52020 ISAEP	RETIREMENT-VRS	2,047	-	-	-	-	-
52020 T4-00	RETIREMENT-VRS	2,047	3,275	-	-	-	-
52023 ISAEP	HEALTH INS CREDIT-VRS	149	-	-	-	-	-
52023 T4-00	HEALTH INS CREDIT-VRS	149	239	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	5	-	10	10	-	(10)
52025 ESL	WORKER'S COMPENSATION	2	-	-	-	2	2
52025 ISAEP	WORKER'S COMPENSATION	31	-	-	-	-	-
52025 SOLRM	WORKER'S COMPENSATION	8	-	-	-	8	8
52025 T4-00	WORKER'S COMPENSATION	31	36	-	-	-	-
52030 ISAEP	UNEMPLOYMENT INSURANCE-VEC	8	-	-	-	-	-
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	6	13	-	-	-	-
52030 T4-04	UNEMPLOYMENT INSURANCE-VEC	13	-	-	-	-	-

FUND: 900 - EDUCATION FUND

91103195	CLASSROOM-SECOND-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52035 ISAEP	DISABILITY INSURANCE	58	-	-	-	-	-
52035 T4-00	DISABILITY INSURANCE	58	-	-	-	-	-
53563 ESL	TESTING SERVICES	250	-	400	400	400	-
53569 T3-00	OTHER PURCHASED SERVICES	-	1,838	-	-	-	-
53570 ISAEP	PURCHASED SERVICES-GRANTS	5,000	-	-	-	-	-
53570 PGRAD	PURCHASED SERVICES-GRANTS	3,829	4,018	-	-	4,568	4,568
53570 T4-00	PURCHASED SERVICES-GRANTS	-	200	-	-	-	-
55210 ESL	TRAVEL AND TRAINING	200	-	200	200	200	-
56013	EDUCATIONAL SUPPLIES	-	-	-	-	12,000	12,000
56013 T3-00	EDUCATIONAL SUPPLIES	2,201	-	843	2,073	-	(2,073)
56103	COPY PAPER FORMS ETC	12,000	-	12,000	12,000	-	(12,000)
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	-	250	250	250	-
56212 ISAEP	EDUCATIONAL SUPPLIES-ISAEP	-	7,201	-	-	-	-
Total Org: 91103195		$60,788	$38,338	$17,901	$19,131	$21,304	$2,173

FUND: 900 - EDUCATION FUND

91103288	CLASSROOM-SECOND-SPED-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	282,203	232,582	232,582	284,282	334,088	49,806
51120 SERCH	TEACHER SALARIES	41,769	41,769	41,769	41,769	43,856	2,087
51120 SVRP	TEACHER SALARIES	47,535	47,535	51,700	-	-	-
51120 T6B00	TEACHER SALARIES	75,873	133,901	133,901	133,901	140,597	6,696
51140	TECHNICAL SALARIES	-	-	-	51,700	54,285	2,585
51140 SVRP	TECHNICAL SALARIES	-	51,700	51,700	-	-	-
51151	INSTRUCTIONAL ASSISTANT SALARY	83,106	82,509	86,455	86,455	104,622	18,167
51151 SERCH	INSTRUCTIONAL ASSISTANT SALARY	11,184	-	-	-	-	-
51151 SVRP	INSTRUCTIONAL ASSISTANT SALARY	50,304	-	-	-	-	-
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	5,591	-	-	-	-	-
51182	OVERTIME PAY	-	400	-	-	-	-
51182 SVRP	OVERTIME PAY	-	183	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	1,500	-	-	-	-
51620 T6B00	SUPPLEMENTAL SALARIES	-	5,000	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,252	4,230	4,275	5,661	6,606	945
52001 SERCH	GROUP LIFE INSURANCE-VRS	710	560	560	560	588	28
52001 SVRP	GROUP LIFE INSURANCE-VRS	1,311	1,330	1,386	-	-	-
52001 T6B00	GROUP LIFE INSURANCE-VRS	1,092	1,794	1,794	1,794	1,884	90
52005	HEALTH INSURANCE	55,740	72,148	65,304	92,436	115,105	22,669
52005 SERCH	HEALTH INSURANCE	3,645	-	-	-	-	-
52005 SVRP	HEALTH INSURANCE	32,812	27,132	27,132	-	-	-
52005 T6B00	HEALTH INSURANCE	7,289	22,330	22,152	22,152	18,636	(3,516)
52006	HSA CONTRIBUTION	-	333	500	500	500	-

FUND: 900 - EDUCATION FUND

91103288	CLASSROOM-SECOND-SPED-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52010	SOCIAL SECURITY-FICA	24,274	23,064	24,406	32,316	37,714	5,398
52010 SERCH	SOCIAL SECURITY-FICA	4,051	3,200	3,195	3,195	3,355	160
52010 SVRP	SOCIAL SECURITY-FICA	7,485	7,018	7,910	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	6,232	10,313	10,243	10,243	10,756	513
52020	RETIREMENT-VRS	52,737	25,596	53,024	70,209	81,936	11,727
52020 SERCH	RETIREMENT-VRS	8,801	6,942	6,942	6,942	7,289	347
52020 SVRP	RETIREMENT-VRS	16,261	16,493	17,185	-	-	-
52020 T6B00	RETIREMENT-VRS	13,539	22,254	22,254	22,254	23,367	1,113
52021	VRS HYBRID RETIRE	27,000	26,871	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,839	3,820	3,860	5,111	5,965	854
52023 SERCH	HEALTH INS CREDIT-VRS	641	505	505	505	531	26
52023 SVRP	HEALTH INS CREDIT-VRS	1,184	1,201	1,251	-	-	-
52023 T6B00	HEALTH INS CREDIT-VRS	986	1,620	1,620	1,620	1,701	81
52025	WORKER'S COMPENSATION	793	949	798	1,057	1,232	175
52025 SERCH	WORKER'S COMPENSATION	132	85	104	104	110	6
52025 SVRP	WORKER'S COMPENSATION	245	199	259	-	-	-
52025 T6B00	WORKER'S COMPENSATION	204	261	335	335	351	16
52030	UNEMPLOYMENT INSURANCE-VEC	185	238	239	289	310	21
52030 SERCH	UNEMPLOYMENT INSURANCE-VEC	33	18	17	17	17	-
52030 SVRP	UNEMPLOYMENT INSURANCE-VEC	100	55	50	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	42	61	58	58	58	-
52035	DISABILITY INSURANCE	1,491	504	1,499	1,985	2,317	332
52035 SERCH	DISABILITY INSURANCE	249	-	196	196	206	10
52035 SVRP	DISABILITY INSURANCE	460	-	486	-	-	-
52035 T6B00	DISABILITY INSURANCE	383	-	629	629	661	32

FUND: 900 - EDUCATION FUND

91103288	CLASSROOM-SECOND-SPED-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53578	CONTRACTED SUBS	-	-	-	3,500	-	(3,500)
53578 SVRP	CONTRACTED SUBS	3,500	-	3,500	-	-	-
55210 T6B00	TRAVEL AND TRAINING	-	230	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	439	-	-	-	-
Total Org: 91103288		$879,263	$878,871	$881,775	$881,775	$998,643	$116,868

FUND: 900 - EDUCATION FUND

91103295	CLASSROOM-SECOND-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53570 T6B00	PURCHASED SERVICES-GRANTS	2,563	7,154	2,500	2,500	-	(2,500)
53578 T6B00	CONTRACTED SUBS	1,000	-	1,000	1,000	-	(1,000)
55210 T6B00	TRAVEL AND TRAINING	1,000	-	1,000	1,000	-	(1,000)
56210 EXCEL	EDUCATIONAL SUPPLIES-TITLE VIB	5,000	-	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	15,000	-	15,000	15,000	19,500	4,500
57810	SVRP FOR SPECIAL EDUCATION	-	-	327,215	-	-	-
Total Org: 91103295		$24,563	$7,154	$346,715	$19,500	$19,500	$-

FUND: 900 - EDUCATION FUND

91103388	CLASSROOM-SECOND-VOC-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	316,881	313,472	316,881	316,881	332,726	15,845
51632	ST DI CLAIM PAYMENTS	-	3,409	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,246	4,246	4,246	4,246	4,459	213
52005	HEALTH INSURANCE	65,860	76,314	76,314	76,314	80,916	4,602
52010	SOCIAL SECURITY-FICA	24,241	22,538	24,241	24,241	25,454	1,213
52020	RETIREMENT-VRS	52,666	21,670	52,666	52,666	55,299	2,633
52021	VRS HYBRID RETIRE	-	30,996	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,834	3,834	3,834	3,834	4,026	192
52025	WORKER'S COMPENSATION	792	626	792	792	832	40
52030	UNEMPLOYMENT INSURANCE-VEC	163	178	163	163	163	-
52035	DISABILITY INSURANCE	1,489	582	1,489	1,489	1,564	75
53569	PURCH SVCS - TECH PREP CONSORT	31,000	31,000	31,000	31,000	31,000	-
53578	CONTRACTED SUBS	5,000	4,728	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	10,000	2,321	10,000	10,000	13,500	3,500
Total Org: 91103388		$516,172	$515,913	$521,626	$521,626	$549,939	$28,313

FUND: 900 - EDUCATION FUND

91103395	CLASSROOM-SECOND-VOC-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620	SUPPLEMENTAL SALARIES	1,500	-	-	-	-	-
51620 PRK00	SUPPLEMENTAL SALARIES	-	-	1,500	1,500	1,500	-
52010 PRK00	SOCIAL SECURITY-FICA	-	-	115	115	115	-
52025 PRK00	WORKER'S COMPENSATION	-	-	4	4	4	-
53563	TESTING SERVICES	12,784	5,182	7,306	7,306	7,306	-
53570 PRK00	PURCHASED SERVICES-GRANTS	19,500	8,695	19,500	20,000	-	(20,000)
56220 PRK00	EDUCATIONAL SUPPLIES-PERKINS	500	-	500	500	66,995	66,495
57833	SHEN VALLEY VOC TECH CENTER	510,000	471,985	497,428	497,428	482,835	(14,593)
57833 PRK00	SHEN VALLEY VOC TECH CENTER	5,165	6,458	5,165	5,165	-	(5,165)
57833 VCTC	VALLEY CAREER & TECHNICAL CNTR	90,000	55,518	110,000	110,000	133,362	23,362
57834 VCTC	VCTC ADULT ED AND GED	50,000	42,229	53,469	53,469	86,768	33,299
58107 PRK00	REPLACE-COMPUTERS/TECHNOLOGY	35,372	47,465	37,830	42,547	-	(42,547)
58207	ADDL COMPUTERS-STATE VOC FUNDS	19,749	9,005	10,786	10,786	9,888	(898)
Total Org: 91103395		$744,569	$646,537	$743,603	$748,820	$788,773	$39,953

FUND: 900 - EDUCATION FUND

91103488	CLASSROOM-SECOND-GIFTED-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	132,308	132,307	132,308	132,308	134,524	2,216
52001	GROUP LIFE INSURANCE-VRS	1,773	1,773	1,773	1,773	1,803	30
52005	HEALTH INSURANCE	20,864	22,152	22,152	22,152	36,762	14,610
52010	SOCIAL SECURITY-FICA	10,122	9,734	10,122	10,122	10,291	169
52020	RETIREMENT-VRS	21,990	21,990	21,990	21,990	22,358	368
52023	HEALTH INS CREDIT-VRS	1,601	1,601	1,601	1,601	1,628	27
52025	WORKER'S COMPENSATION	331	260	331	331	336	5
52030	UNEMPLOYMENT INSURANCE-VEC	63	56	63	63	63	-
52035	DISABILITY INSURANCE	622	-	622	622	632	10
56013	EDUCATIONAL SUPPLIES	300	-	300	300	300	-
Total Org: 91103488		$189,974	$189,873	$191,262	$191,262	$208,697	$17,435

FUND: 900 - EDUCATION FUND

91103495	CLASSROOM-SECOND-GIFTED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
57835	SHEN VALLEY REGIONAL GOV SCHOO	186,913	172,146	186,913	186,913	217,586	30,673
57836	GOVERNORS SUMMER ACADEMY TUIT	5,000	-	5,000	5,000	5,000	-
Total Org: 91103495		$191,913	$172,146	$191,913	$191,913	$222,586	$30,673

FUND: 900 - EDUCATION FUND

91103588	CLASSROOM-SECOND-OTHER-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	86,950	86,950	86,950	86,950	91,298	4,348
51130	OTHER PROFESSIONAL SALARIES	66,135	80,268	66,135	66,135	69,442	3,307
51620	SUPPLEMENTAL SALARIES	175,000	155,455	175,000	175,000	175,000	-
52001	GROUP LIFE INSURANCE-VRS	2,051	2,052	2,051	2,051	2,154	103
52005	HEALTH INSURANCE	18,864	22,152	22,152	22,152	23,484	1,332
52010	SOCIAL SECURITY-FICA	25,076	24,315	25,099	25,099	25,684	585
52010 COVID	SOCIAL SECURITY-FICA	29	29	-	-	-	-
52020	RETIREMENT-VRS	25,443	14,451	25,443	25,443	26,715	1,272
52021	VRS HYBRID RETIRE	-	10,992	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,852	1,852	1,852	1,852	1,945	93
52025	WORKER'S COMPENSATION	819	632	820	820	839	19
52025 COVID	WORKER'S COMPENSATION	1	1	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	50	355	50	50	50	-
52030 COVID	UNEMPLOYMENT INSURANCE-VEC	1	1	-	-	-	-
52035	DISABILITY INSURANCE	719	206	719	719	755	36
53569	OTHER PURCHASED SERVICES	10,500	2,855	11,500	11,500	11,500	-
55002	DUES & SUBSCRIPTIONS	4,800	4,308	4,800	4,800	4,800	-
56008	VEHICLE & POWER EQUIPMENT FUEL	500	2,339	500	500	500	-
56105	ATHLETIC PROGRAM SUPPLIES	30,000	19,176	30,000	40,083	30,000	(10,083)
58108	REPLACE BAND INSTRU - $1500+	3,850	3,729	10,000	10,000	10,000	-
Total Org: 91103588		$452,639	$432,119	$463,071	$473,154	$474,166	$1,013

FUND: 900 - EDUCATION FUND

91109681	CLASSROOM-DISTRICT-SUMMER-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	-	-	7,340	7,340	-	(7,340)
51620	SUPPLEMENTAL SALARIES	7,340	11,051	-	-	-	-
51620 ESSR2	SUPPLEMENTAL SALARIES	49,825	54,357	-	4,000	-	(4,000)
52010	SOCIAL SECURITY-FICA	562	842	562	562	-	(562)
52010 ESSR2	SOCIAL SECURITY-FICA	3,886	4,148	-	350	-	(350)
52025	WORKER'S COMPENSATION	19	14	19	19	-	(19)
52025 ESSR2	WORKER'S COMPENSATION	-	57	-	60	-	(60)
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	11	-	6	-	(6)
53569	OTHER PURCHASED SERVICES	3,300	167	3,300	3,467	3,300	(167)
53569 ESSR2	OTHER PURCHASED SERVICES	32,333	16,167	-	32,333	-	(32,333)
56013	EDUCATIONAL SUPPLIES	2,000	-	2,000	2,000	2,000	-
56013 ESSR2	EDUCATIONAL SUPPLIES	4,000	108	-	-	-	-
Total Org: 91109681		$103,265	$86,920	$13,221	$50,136	$5,300	($44,836)

FUND: 900 - EDUCATION FUND

91109682	CLASSROOM-DISTRICT-SUMMER-MCSW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620	SUPPLEMENTAL SALARIES	7,340	9,404	7,340	7,340	7,340	-
51620 ESSR2	SUPPLEMENTAL SALARIES	42,725	37,104	-	5,621	-	(5,621)
52010	SOCIAL SECURITY-FICA	562	717	562	562	562	-
52010 ESSR2	SOCIAL SECURITY-FICA	3,418	2,830	-	418	-	(418)
52025	WORKER'S COMPENSATION	19	10	19	19	18	(1)
52025 ESSR2	WORKER'S COMPENSATION	-	39	-	35	-	(35)
52030	UNEMPLOYMENT INSURANCE-VEC	-	3	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	16	-	13	-	(13)
53569	OTHER PURCHASED SERVICES	3,300	167	3,300	3,467	3,300	(167)
53569 ESSR2	OTHER PURCHASED SERVICES	32,333	16,167	-	32,333	-	(32,333)
56013 ESSR2	EDUCATIONAL SUPPLIES	4,000	67	-	39	-	(39)
Total Org: 91109682		$93,697	$66,522	$11,221	$49,846	$11,220	($38,626)

FUND: 900 - EDUCATION FUND

91109683	CLASSROOM-DISTRICT-SUMMER-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620	SUPPLEMENTAL SALARIES	7,340	9,587	7,340	7,340	7,340	-
51620 ESSR2	SUPPLEMENTAL SALARIES	48,091	25,634	-	22,457	-	(22,457)
52010	SOCIAL SECURITY-FICA	562	732	562	562	562	-
52010 ESSR2	SOCIAL SECURITY-FICA	3,847	1,957	-	1,747	-	(1,747)
52025	WORKER'S COMPENSATION	19	10	19	19	18	(1)
52025 ESSR2	WORKER'S COMPENSATION	-	27	-	30	-	(30)
52030	UNEMPLOYMENT INSURANCE-VEC	-	5	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	5	-	10	-	(10)
53569	OTHER PURCHASED SERVICES	3,300	167	3,300	3,467	3,300	(167)
53569 ESSR2	OTHER PURCHASED SERVICES	32,334	16,167	-	32,334	-	(32,334)
56013 ESSR2	EDUCATIONAL SUPPLIES	4,000	-	-	600	-	(600)
Total Org: 91109683		$99,493	$54,290	$11,221	$68,565	$11,220	($57,345)

FUND: 900 - EDUCATION FUND

91109687	CLASSROOM-DIST-SUMMER-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620	SUPPLEMENTAL SALARIES	7,140	10,815	7,140	7,140	7,140	-
51620 ESSR2	SUPPLEMENTAL SALARIES	72,474	36,561	-	35,913	-	(35,913)
52010	SOCIAL SECURITY-FICA	547	823	547	547	546	(1)
52010 ESSR2	SOCIAL SECURITY-FICA	5,798	2,698	-	2,798	-	(2,798)
52025	WORKER'S COMPENSATION	18	11	18	18	18	-
52025 ESSR2	WORKER'S COMPENSATION	-	37	-	40	-	(40)
52030	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	17	-	18	-	(18)
53569	OTHER PURCHASED SERVICES	3,300	-	3,300	3,300	3,300	-
56013	EDUCATIONAL SUPPLIES	200	676	200	200	200	-
56013 ESSR2	EDUCATIONAL SUPPLIES	4,000	1,980	-	-	-	-
Total Org: 91109687		$93,477	$53,619	$11,205	$49,974	$11,204	($38,770)

FUND: 900 - EDUCATION FUND

91109688	CLASSROOM-DIST-SUMMER-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51620 ESSR2	SUPPLEMENTAL SALARIES	88,505	57,194	-	32,561	-	(32,561)
52010 ESSR2	SOCIAL SECURITY-FICA	7,181	4,355	-	7,181	-	(7,181)
52025 ESSR2	WORKER'S COMPENSATION	-	61	-	60	-	(60)
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
56013 ESSR2	EDUCATIONAL SUPPLIES	4,000	457	-	704	-	(704)
Total Org: 91109688		$99,686	$62,068	$-	$40,506	$-	($40,506)

FUND: 900 - EDUCATION FUND

91109695	CLASSROOM-DISTRICT-TUITION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53810	TUITION PD-OTHR STATE DIVISION	6,000	5,000	6,000	6,000	6,000	-
Total Org: 91109695		$6,000	$5,000	$6,000	$6,000	$6,000	$-

FUND: 900 - EDUCATION FUND

91109884	CLASSROOM-ELEM-NONREG-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	139,957	172,855	149,391	149,391	257,168	107,777
51120 SVRP	TEACHER SALARIES	50,278	-	-	-	-	-
51120 VPSI	TEACHER SALARIES	134,029	127,292	129,806	129,806	136,297	6,491
51130	OTHER PROFESSIONAL SALARIES	74,196	-	85,505	85,505	-	(85,505)
51150	CLERICAL SALARIES/WAGES	24,478	-	-	-	-	-
51151	INSTRUCTIONAL ASSISTANT SALARY	19,263	37,044	37,964	37,964	58,006	20,042
51151 PRE00	INSTRUCTIONAL ASSISTANT SALARY	17,799	17,799	17,799	17,799	19,248	1,449
51151 SVRP	INSTRUCTIONAL ASSISTANT SALARY	18,701	-	-	-	-	-
51182	OVERTIME PAY	-	1,615	-	-	-	-
51182 ESSR2	OVERTIME PAY	-	-	-	19,000	-	(19,000)
51182 PRE00	OVERTIME PAY	-	89	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	400	600	600	600	-
52001	GROUP LIFE INSURANCE-VRS	3,456	2,841	3,656	3,656	4,223	567
52001 PRE00	GROUP LIFE INSURANCE-VRS	239	239	239	239	258	19
52001 SVRP	GROUP LIFE INSURANCE-VRS	924	-	-	-	-	-
52001 VPSI	GROUP LIFE INSURANCE-VRS	1,796	1,739	1,739	1,739	1,826	87
52005	HEALTH INSURANCE	32,896	44,233	52,005	52,005	75,529	23,524
52005 SVRP	HEALTH INSURANCE	18,864	-	-	-	-	-
52005 VPSI	HEALTH INSURANCE	26,901	31,962	31,590	31,590	33,492	1,902
52010	SOCIAL SECURITY-FICA	19,729	15,600	20,920	20,920	24,157	3,237
52010 ESSR2	SOCIAL SECURITY-FICA	-	-	-	1,450	-	(1,450)
52010 PRE00	SOCIAL SECURITY-FICA	1,362	1,368	1,362	1,362	1,472	110
52010 SVRP	SOCIAL SECURITY-FICA	5,277	(39)	-	-	-	-
52010 VPSI	SOCIAL SECURITY-FICA	10,253	8,928	9,930	9,930	10,427	497

FUND: 900 - EDUCATION FUND

91109884	CLASSROOM-ELEM-NONREG-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52020	RETIREMENT-VRS	42,862	22,337	45,349	45,349	52,382	7,033
52020 PRE00	RETIREMENT-VRS	2,958	2,958	2,958	2,958	3,199	241
52020 SVRP	RETIREMENT-VRS	11,464	-	-	-	-	-
52020 VPSI	RETIREMENT-VRS	22,276	21,574	21,574	21,574	22,653	1,079
52021	VRS HYBRID RETIRE	-	12,904	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,121	2,566	3,302	3,302	3,814	512
52023 PRE00	HEALTH INS CREDIT-VRS	215	215	215	215	233	18
52023 SVRP	HEALTH INS CREDIT-VRS	835	-	-	-	-	-
52023 VPSI	HEALTH INS CREDIT-VRS	1,622	1,571	1,571	1,571	1,649	78
52025	WORKER'S COMPENSATION	645	413	684	684	789	105
52025 ESSR2	WORKER'S COMPENSATION	-	-	-	35	-	(35)
52025 PRE00	WORKER'S COMPENSATION	44	35	44	44	48	4
52025 SVRP	WORKER'S COMPENSATION	172	11	-	-	-	-
52025 VPSI	WORKER'S COMPENSATION	335	254	325	325	341	16
52030	UNEMPLOYMENT INSURANCE-VEC	138	153	142	142	193	51
52030 PRE00	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52030 SVRP	UNEMPLOYMENT INSURANCE-VEC	50	-	-	-	-	-
52030 VPSI	UNEMPLOYMENT INSURANCE-VEC	125	66	63	63	63	-
52035	DISABILITY INSURANCE	1,212	242	1,282	1,282	1,481	199
52035 PRE00	DISABILITY INSURANCE	84	-	84	84	90	6
52035 SVRP	DISABILITY INSURANCE	324	-	-	-	-	-
52035 VPSI	DISABILITY INSURANCE	630	-	610	610	641	31
52850	FFCRA EMERG PD SICK LEAVE	-	3,434	-	-	-	-
53561 DMAS	STAFF DEVELOPMENT SERVICES	-	580	-	-	-	-
53569 DMAS	OTHER PURCHASED SERVICES	-	270	-	-	-	-

FUND: 900 - EDUCATION FUND

91109884	CLASSROOM-ELEM-NONREG-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53578	CONTRACTED SUBS	-	1,698	-	2,000	-	(2,000)
53578 ESSR2	CONTRACTED SUBS	44,273	7,911	-	9,370	-	(9,370)
53578 HEAD	CONTRACTED SUBS	-	531	-	-	-	-
53578 PRE00	CONTRACTED SUBS	-	94	-	-	-	-
53578 SVRP	CONTRACTED SUBS	2,500	-	2,000	-	-	-
53578 VPSI	CONTRACTED SUBS	-	3,557	-	-	-	-
55210 DMAS	TRAVEL AND TRAINING	-	70	-	-	-	-
56001 DMAS	OFFICE SUPPLIES	-	1,094	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	-	-	3,500	3,500
56013 COVID	EDUCATIONAL SUPPLIES	605	605	-	-	-	-
56013 DMAS	EDUCATIONAL SUPPLIES	-	724	-	-	-	-
56013 EQUIT	EDUCATIONAL SUPPLIES	-	440	-	-	-	-
56013 PRE00	EDUCATIONAL SUPPLIES	2,500	1,090	2,500	2,500	2,500	-
56013 VPSI	EDUCATIONAL SUPPLIES	3,261	2,025	25,500	25,500	102,856	77,356
56015 DMAS	ASSESSMENT MATERIALS	-	4,910	-	-	-	-
58202	ADDITIONAL-FURNITURE & FIXTURE	-	-	-	-	24,000	24,000
Total Org: 91109884		$742,674	$558,325	$650,734	$680,589	$843,160	$162,571

FUND: 900 - EDUCATION FUND

91211181	GUIDANCE-ELEM-REGULAR-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	53,533	53,533	53,533	53,533	56,210	2,677
52001	GROUP LIFE INSURANCE-VRS	717	717	717	717	753	36
52005	HEALTH INSURANCE	11,358	11,400	11,400	11,400	12,084	684
52010	SOCIAL SECURITY-FICA	4,095	3,909	4,095	4,095	4,300	205
52020	RETIREMENT-VRS	8,897	8,897	8,897	8,897	9,342	445
52023	HEALTH INS CREDIT-VRS	648	648	648	648	680	32
52025	WORKER'S COMPENSATION	134	105	134	134	141	7
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	252	-	252	252	264	12
56013 EQUIT	EDUCATIONAL SUPPLIES	-	440	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	300	273	2,300	2,300	300	(2,000)
Total Org: 91211181		$79,959	$79,948	$82,001	$82,001	$84,099	$2,098

FUND: 900 - EDUCATION FUND

91211182	GUIDANCE-ELEM-REGULAR-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	48,945	48,945	48,945	48,945	51,392	2,447
52001	GROUP LIFE INSURANCE-VRS	656	656	656	656	689	33
52005	HEALTH INSURANCE	6,567	6,420	6,420	6,420	6,804	384
52010	SOCIAL SECURITY-FICA	3,744	3,687	3,744	3,744	3,931	187
52020	RETIREMENT-VRS	8,135	8,135	8,135	8,135	8,541	406
52023	HEALTH INS CREDIT-VRS	592	592	592	592	622	30
52025	WORKER'S COMPENSATION	122	96	122	122	128	6
52030	UNEMPLOYMENT INSURANCE-VEC	25	25	25	25	25	-
52035	DISABILITY INSURANCE	230	-	230	230	242	12
56013 EQUIT	EDUCATIONAL SUPPLIES	-	440	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	300	295	2,300	2,300	300	(2,000)
Total Org: 91211182		$69,316	$69,291	$71,169	$71,169	$72,674	$1,505

FUND: 900 - EDUCATION FUND

91211183	GUIDANCE-ELEM-REGULAR-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	49,385	49,385	49,385	49,385	53,746	4,361
52001	GROUP LIFE INSURANCE-VRS	662	662	662	662	720	58
52005	HEALTH INSURANCE	9,858	9,740	6,420	6,420	9,456	3,036
52010	SOCIAL SECURITY-FICA	3,778	3,709	3,778	3,778	4,112	334
52020	RETIREMENT-VRS	8,208	8,208	8,208	8,208	8,933	725
52023	HEALTH INS CREDIT-VRS	598	598	598	598	650	52
52025	WORKER'S COMPENSATION	123	97	123	123	134	11
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	232	-	232	232	253	21
56013 EQUIT	EDUCATIONAL SUPPLIES	-	440	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	300	294	2,300	2,300	300	(2,000)
Total Org: 91211183		$73,169	$73,159	$71,731	$71,731	$78,329	$6,598

FUND: 900 - EDUCATION FUND

91212187	GUIDANCE-MIDDLE-REG-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	166,699	166,699	166,699	166,699	168,381	1,682
51150	CLERICAL SALARIES/WAGES	35,946	35,946	35,946	35,946	69,349	33,403
51182	OVERTIME PAY	-	142	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,715	2,715	2,715	2,715	3,186	471
52005	HEALTH INSURANCE	33,774	35,640	32,796	32,796	49,224	16,428
52006	HSA CONTRIBUTION	500	-	500	500	500	-
52010	SOCIAL SECURITY-FICA	15,502	14,952	15,502	15,502	18,186	2,684
52020	RETIREMENT-VRS	33,680	33,680	33,680	33,680	39,511	5,831
52023	HEALTH INS CREDIT-VRS	2,452	2,452	2,452	2,452	2,877	425
52025	WORKER'S COMPENSATION	507	399	507	507	594	87
52030	UNEMPLOYMENT INSURANCE-VEC	100	103	100	100	125	25
52035	DISABILITY INSURANCE	952	-	952	952	1,117	165
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	700	689	2,700	2,700	700	(2,000)
Total Org: 91212187		$293,527	$293,417	$294,549	$294,549	$353,750	$59,201

FUND: 900 - EDUCATION FUND

91213188	GUIDANCE-SECOND-REG-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	232,504	227,192	227,192	227,192	236,161	8,969
51150	CLERICAL SALARIES/WAGES	35,785	35,785	35,785	35,785	37,574	1,789
51182	OVERTIME PAY	-	28	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,595	3,523	3,524	3,524	3,668	144
52005	HEALTH INSURANCE	35,357	39,971	43,548	43,548	39,744	(3,804)
52006	HSA CONTRIBUTION	500	250	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	20,524	19,546	20,118	20,118	20,941	823
52020	RETIREMENT-VRS	44,590	26,670	43,707	43,707	45,495	1,788
52021	VRS HYBRID RETIRE	-	17,037	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,246	3,182	3,182	3,182	3,312	130
52025	WORKER'S COMPENSATION	671	506	657	657	684	27
52030	UNEMPLOYMENT INSURANCE-VEC	125	139	125	125	125	-
52035	DISABILITY INSURANCE	1,261	320	1,236	1,236	1,287	51
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	1,300	805	3,300	3,300	1,300	(2,000)
Total Org: 91213188		$379,458	$374,954	$382,874	$382,874	$390,291	$7,417

FUND: 900 - EDUCATION FUND

91231195	HOMEBOUND-ELEM-REGULAR	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51201	HB TEACHER-ELEM-REG-REIMB	6,525	-	5,000	5,000	-	(5,000)
51202	HB TEACHER-ELEM-REG-NONREIMB	-	-	10,000	10,000	-	(10,000)
52010	SOCIAL SECURITY-FICA	1,148	-	1,148	1,148	-	(1,148)
52025	WORKER'S COMPENSATION	38	-	38	38	-	(38)
Total Org: 91231195		$7,711	$-	$16,186	$16,186	$-	($16,186)

FUND: 900 - EDUCATION FUND

91233195	HOMEBOUND-SECOND-REGULAR	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51211	HB TEACHER-SEC-REG-REIMB	2,000	-	8,000	8,000	-	(8,000)
51212	HB TEACHER-SEC-REG-NONREIMB	5,000	83	5,000	5,000	-	(5,000)
52005	HEALTH INSURANCE	-	20	-	-	-	-
52010	SOCIAL SECURITY-FICA	995	6	995	995	-	(995)
52025	WORKER'S COMPENSATION	33	-	33	33	-	(33)
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
Total Org: 91233195		$8,028	$109	$14,028	$14,028	$-	($14,028)

FUND: 900 - EDUCATION FUND

91311195	IMPROVE INSTR-ELEM-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	86,896	86,909	85,039	85,039	127,045	42,006
51110 T1-00	ADMINISTRATIVE SALARIES	28,857	28,857	28,857	28,857	32,825	3,968
51130	OTHER PROFESSIONAL SALARIES	30,500	34,563	-	-	78,136	78,136
51150	CLERICAL SALARIES/WAGES	57,381	57,036	57,036	57,036	59,888	2,852
51150 T1-00	CLERICAL SALARIES/WAGES	23,712	23,022	23,022	23,022	24,173	1,151
51182	OVERTIME PAY	-	53	-	-	-	-
51182 T1-00	OVERTIME PAY	-	24	-	-	-	-
51620	SUPPLEMENTAL SALARIES	600	1,620	1,200	1,200	1,200	-
51620 MNTOR	SUPPLEMENTAL SALARIES	5,000	2,600	5,000	5,000	5,000	-
51620 STAFF	SUPPLEMENTAL SALARIES	10,000	850	10,000	10,000	10,000	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	8,700	-	-	-	-
51631	VACATION PAY OUT	-	406	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,577	2,380	1,904	1,904	3,552	1,648
52001 T1-00	GROUP LIFE INSURANCE-VRS	704	695	695	695	764	69
52005	HEALTH INSURANCE	18,024	36,549	17,795	17,795	35,016	17,221
52005 T1-00	HEALTH INSURANCE	4,633	10,095	10,095	10,095	10,704	609
52006	HSA CONTRIBUTION	500	767	500	500	900	400
52010	SOCIAL SECURITY-FICA	10,729	13,469	10,961	10,961	20,370	9,409
52010 MNTOR	SOCIAL SECURITY-FICA	383	197	383	383	383	-
52010 STAFF	SOCIAL SECURITY-FICA	765	65	765	765	765	-
52010 T1-00	SOCIAL SECURITY-FICA	4,022	4,410	3,969	3,969	4,360	391
52020	RETIREMENT-VRS	23,956	20,784	23,613	23,613	44,054	20,441
52020 T1-00	RETIREMENT-VRS	8,737	8,622	8,622	8,622	9,473	851
52021	VRS HYBRID RETIRE	-	8,723	-	-	-	-

FUND: 900 - EDUCATION FUND

91311195	IMPROVE INSTR-ELEM-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	2,327	2,147	1,719	1,719	3,207	1,488
52023 MNTOR	HEALTH INS CREDIT-VRS	-	-	-	-	690	690
52023 T1-00	HEALTH INS CREDIT-VRS	636	628	628	628	-	(628)
52025	WORKER'S COMPENSATION	481	360	358	358	666	308
52025 MNTOR	WORKER'S COMPENSATION	13	5	13	13	13	-
52025 STAFF	WORKER'S COMPENSATION	25	2	25	25	25	-
52025 T1-00	WORKER'S COMPENSATION	131	127	130	130	142	12
52030	UNEMPLOYMENT INSURANCE-VEC	78	77	53	53	91	38
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	19	20	19	19	19	-
52035	DISABILITY INSURANCE	904	164	668	668	1,246	578
52035 T1-00	DISABILITY INSURANCE	247	-	244	244	268	24
52820	TUITION ASSISTANCE	4,000	-	4,000	4,000	4,000	-
53561	STAFF DEVELOPMENT SERVICES	-	(250)	-	-	-	-
53561 STAFF	STAFF DEVELOPMENT SERVICES	7,000	887	7,000	7,000	7,000	-
53568 ESSR2	CURRICULUM DEVELOPMENT SVCS.	3,235	-	-	-	-	-
53570 T1-00	PURCHASED SERVICES-GRANTS	34,186	30,986	34,186	34,594	-	(34,594)
55210 STAFF	TRAVEL AND TRAINING	4,000	-	4,000	4,000	4,000	-
55210 T1-00	TRAVEL AND TRAINING	500	-	500	500	-	(500)
56001 T1-00	OFFICE SUPPLIES	3,254	852	3,254	3,254	-	(3,254)
56013	EDUCATIONAL SUPPLIES	7,800	3,405	7,800	7,800	7,800	-
56013 STAFF	EDUCATIONAL SUPPLIES	500	-	500	500	500	-
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	5,000	775	5,000	5,000	48,025	43,025
Total Org: 91311195		$392,313	$391,579	$359,553	$359,961	$546,300	$186,339

FUND: 900 - EDUCATION FUND

91311284	IMPROVE INSTR-ELEM-SPED-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	-	-	1,500	1,500
Total Org: 91311284		$-	$-	$-	$-	$1,500	$1,500

FUND: 900 - EDUCATION FUND

91311295	IMPROVE INSTR-ELEM-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	61,228	61,227	61,228	61,228	69,647	8,419
51150	CLERICAL SALARIES/WAGES	31,850	33,939	33,939	33,939	39,319	5,380
51150 T6B00	CLERICAL SALARIES/WAGES	10,850	-	-	-	-	-
51182	OVERTIME PAY	-	185	-	-	-	-
51620	SUPPLEMENTAL SALARIES	600	1,020	600	600	600	-
51620 DMAS	SUPPLEMENTAL SALARIES	-	750	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,687	1,276	1,275	1,275	1,460	185
52001 T6B00	GROUP LIFE INSURANCE-VRS	145	-	-	-	-	-
52005	HEALTH INSURANCE	5,694	8,916	8,916	8,916	9,456	540
52005 T6B00	HEALTH INSURANCE	1,898	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	5,537	7,083	7,326	7,326	8,382	1,056
52010 DMAS	SOCIAL SECURITY-FICA	-	57	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	830	-	-	-	-	-
52020	RETIREMENT-VRS	11,979	15,817	15,817	15,817	18,110	2,293
52020 T6B00	RETIREMENT-VRS	1,803	-	-	-	-	-
52023	HEALTH INS CREDIT-VRS	872	1,151	1,152	1,152	1,318	166
52023 T6B00	HEALTH INS CREDIT-VRS	131	-	-	-	-	-
52025	WORKER'S COMPENSATION	181	190	239	239	274	35
52025 DMAS	WORKER'S COMPENSATION	-	1	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	27	-	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	19	40	38	38	38	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	6	-	-	-	-	-
52035	DISABILITY INSURANCE	339	-	447	447	512	65
52035 T6B00	DISABILITY INSURANCE	51	-	-	-	-	-

FUND: 900 - EDUCATION FUND

91311295	IMPROVE INSTR-ELEM-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53569 DMAS	OTHER PURCHASED SERVICES	-	2,441	-	-	-	-
53569 SVRP	OTHER PURCHASED SERVICES	20,000	17,877	-	19,000	17,000	(2,000)
56001 DMAS	OFFICE SUPPLIES	-	22	-	-	-	-
Total Org: 91311295		$160,727	$151,992	$130,977	$149,977	$166,116	$16,139

FUND: 900 - EDUCATION FUND

91312195	IMPROVE INSTR-MIDD-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120 SIG00	TEACHER SALARIES	57,375	5,329	-	-	-	-
51620 MNTOR	SUPPLEMENTAL SALARIES	-	1,600	-	-	-	-
51620 SIG00	SUPPLEMENTAL SALARIES	-	-	-	24,500	-	(24,500)
51620 STAFF	SUPPLEMENTAL SALARIES	6,000	200	6,000	6,000	6,000	-
52001 SIG00	GROUP LIFE INSURANCE-VRS	769	77	-	-	-	-
52005 SIG00	HEALTH INSURANCE	9,503	930	-	-	-	-
52010 MNTOR	SOCIAL SECURITY-FICA	-	121	-	-	-	-
52010 SIG00	SOCIAL SECURITY-FICA	4,389	338	-	1,900	-	(1,900)
52010 STAFF	SOCIAL SECURITY-FICA	459	15	459	459	459	-
52020 SIG00	RETIREMENT-VRS	9,536	954	-	-	-	-
52023 SIG00	HEALTH INS CREDIT-VRS	694	69	-	-	-	-
52025 MNTOR	WORKER'S COMPENSATION	-	3	-	-	-	-
52025 SIG00	WORKER'S COMPENSATION	143	19	-	50	-	(50)
52025 STAFF	WORKER'S COMPENSATION	15	-	15	15	15	-
52030 SIG00	UNEMPLOYMENT INSURANCE-VEC	25	-	-	10	-	(10)
52035 SIG00	DISABILITY INSURANCE	270	-	-	-	-	-
52820	TUITION ASSISTANCE	4,000	-	4,000	4,000	4,000	-
53561	STAFF DEVELOPMENT SERVICES	-	84	-	-	75,000	75,000
53561 STAFF	STAFF DEVELOPMENT SERVICES	6,000	1,114	6,000	6,000	6,000	-
53568 ESSR2	CURRICULUM DEVELOPMENT SVCS.	2,083	-	-	-	-	-
53569 SIG00	OTHER PURCHASED SERVICES	30,000	14,344	-	82,540	-	(82,540)
55210 STAFF	TRAVEL AND TRAINING	2,000	-	2,000	2,000	2,000	-
56013	EDUCATIONAL SUPPLIES	5,900	3,359	5,900	5,900	5,900	-
56013 SIG00	EDUCATIONAL SUPPLIES	-	30,186	-	31,471	-	(31,471)
56013 STAFF	EDUCATIONAL SUPPLIES	500	-	500	500	500	-
Total Org: 91312195		$139,661	$58,742	$24,874	$165,345	$99,874	($65,471)

FUND: 900 - EDUCATION FUND

91312287	IMPROVE INSTR-MIDD-SPED-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	-	-	2,000	2,000
Total Org: 91312287		$-	$-	$-	$-	$2,000	$2,000

FUND: 900 - EDUCATION FUND

91313195	IMPROVE INSTR-SECOND-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	110,896	86,909	85,039	85,039	127,045	42,006
51130	OTHER PROFESSIONAL SALARIES	16,000	34,563	-	-	78,136	78,136
51150	CLERICAL SALARIES/WAGES	11,856	31,307	11,511	11,511	12,087	576
51182	OVERTIME PAY	-	1,861	-	-	-	-
51510	PART-TIME HELP	-	-	20,000	20,000	-	(20,000)
51620 MNTOR	SUPPLEMENTAL SALARIES	-	600	-	-	-	-
51620 STAFF	SUPPLEMENTAL SALARIES	6,100	-	6,100	6,100	6,100	-
51631	VACATION PAYOFF	-	174	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,966	1,770	1,562	1,562	2,911	1,349
52005	HEALTH INSURANCE	15,767	20,530	11,735	11,735	28,596	16,861
52006	HSA CONTRIBUTION	-	267	-	-	400	400
52010	SOCIAL SECURITY-FICA	10,056	11,526	8,916	8,916	16,621	7,705
52010 MNTOR	SOCIAL SECURITY-FICA	-	45	-	-	-	-
52010 STAFF	SOCIAL SECURITY-FICA	467	-	467	467	467	-
52020	RETIREMENT-VRS	21,390	20,784	19,371	19,371	38,739	19,368
52021	VRS HYBRID RETIRE	-	1,157	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,776	1,597	1,410	1,410	-	(1,410)
52025	WORKER'S COMPENSATION	417	308	291	291	543	252
52025 MNTOR	WORKER'S COMPENSATION	-	1	-	-	-	-
52025 STAFF	WORKER'S COMPENSATION	16	-	15	15	15	-
52030	UNEMPLOYMENT INSURANCE-VEC	34	77	28	28	66	38
52035	DISABILITY INSURANCE	690	22	548	548	1,021	473
52820	TUITION ASSISTANCE	4,000	-	4,000	4,000	4,000	-
53561	STAFF DEVELOPMENT SERVICES	-	165	-	-	20,000	20,000
53561 STAFF	STAFF DEVELOPMENT SERVICES	6,000	2,906	6,000	6,000	6,000	-

FUND: 900 - EDUCATION FUND

91313195	IMPROVE INSTR-SECOND-REG-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53568 ESSR2	CURRICULUM DEVELOPMENT SVCS.	1,682	-	-	682	-	(682)
55210 PRK00	TRAVEL AND TRAINING	4,000	-	4,000	4,000	-	(4,000)
55210 STAFF	TRAVEL AND TRAINING	2,000	-	2,000	2,000	2,000	-
56013	EDUCATIONAL SUPPLIES	6,500	4,697	6,500	5,734	6,500	766
56013 ESSR3	EDUCATIONAL SUPPLIES	-	-	-	5,214	-	(5,214)
56013 STAFF	EDUCATIONAL SUPPLIES	500	500	500	500	500	-
Total Org: 91313195		$222,113	$221,764	$189,993	$195,123	$351,747	$156,624

FUND: 900 - EDUCATION FUND

91313288	IMPROVE INSTR-SECOND-SPED-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56013	EDUCATIONAL SUPPLIES	-	-	-	-	2,000	2,000
Total Org: 91313288		$-	$-	$-	$-	$2,000	$2,000

FUND: 900 - EDUCATION FUND

91313295	IMPROVE INSTR-SECOND-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	61,228	61,227	61,228	61,228	69,647	8,419
51120	TEACHER SALARIES	-	-	-	-	56,943	56,943
51130	OTHER PROFESSIONAL SALARIES	22,259	-	-	-	-	-
51150	CLERICAL SALARIES/WAGES	10,850	33,939	33,939	33,939	39,319	5,380
51150 T6B00	CLERICAL SALARIES/WAGES	10,850	-	-	-	-	-
51182	OVERTIME PAY	-	64	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	600	600	600	-
51620 DMAS	SUPPLEMENTAL SALARIES	-	750	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,264	1,276	1,275	1,275	2,223	948
52001 T6B00	GROUP LIFE INSURANCE-VRS	145	-	-	-	-	-
52005	HEALTH INSURANCE	9,714	8,916	8,916	8,916	9,456	540
52005 T6B00	HEALTH INSURANCE	1,898	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	7,217	6,996	7,326	7,326	12,738	5,412
52010 DMAS	SOCIAL SECURITY-FICA	-	57	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	830	-	-	-	-	-
52020	RETIREMENT-VRS	15,679	15,817	15,817	15,817	27,574	11,757
52020 T6B00	RETIREMENT-VRS	1,803	-	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,141	1,151	1,152	1,152	2,007	855
52023 T6B00	HEALTH INS CREDIT-VRS	131	-	-	-	-	-
52025	WORKER'S COMPENSATION	236	188	239	239	416	177
52025 DMAS	WORKER'S COMPENSATION	-	1	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	27	-	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	26	39	38	38	63	25
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	6	-	-	-	-	-

FUND: 900 - EDUCATION FUND

91313295	IMPROVE INSTR-SECOND-SPED-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52035	DISABILITY INSURANCE	443	-	447	447	780	333
52035 T6B00	DISABILITY INSURANCE	51	-	-	-	-	-
53569 DMAS	OTHER PURCHASED SERVICES	-	1,641	-	-	-	-
56001 DMAS	OFFICE SUPPLIES	-	22	-	-	-	-
Total Org: 91313295		$145,798	$132,085	$130,977	$130,977	$221,766	$90,789

FUND: 900 - EDUCATION FUND

91321181	MEDIA-ELEMENTARY-REG-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51122	LIBRARIANS SALARIES/WAGES	49,830	49,830	49,830	49,830	57,455	7,625
51151	INSTRUCTIONAL ASSISTANT SALARY	7,636	7,635	7,636	7,636	11,432	3,796
51182	OVERTIME PAY	-	65	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	770	770	770	770	923	153
52005	HEALTH INSURANCE	18,791	19,266	16,782	16,782	19,752	2,970
52006	HSA CONTRIBUTION	-	-	-	-	800	800
52010	SOCIAL SECURITY-FICA	4,396	3,929	4,396	4,396	5,270	874
52020	RETIREMENT-VRS	9,551	-	9,551	9,551	11,449	1,898
52021	VRS HYBRID RETIRE	-	9,551	-	-	-	-
52023	HEALTH INS CREDIT-VRS	695	695	695	695	834	139
52025	WORKER'S COMPENSATION	144	113	144	144	172	28
52030	UNEMPLOYMENT INSURANCE-VEC	38	36	38	38	38	-
52035	DISABILITY INSURANCE	270	179	270	270	324	54
56012	BOOKS & SUBSCRIPTIONS	3,000	2,978	3,000	3,000	3,000	-
Total Org: 91321181		$95,121	$95,048	$93,112	$93,112	$111,449	$18,337

FUND: 900 - EDUCATION FUND

91321182	MEDIA-ELEMENTARY-REG-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51122	LIBRARIANS SALARIES/WAGES	46,383	46,383	46,383	46,383	51,137	4,754
51151	INSTRUCTIONAL ASSISTANT SALARY	10,219	9,366	8,640	8,640	9,385	745
52001	GROUP LIFE INSURANCE-VRS	758	748	737	737	811	74
52005	HEALTH INSURANCE	8,200	9,546	9,630	9,630	10,206	576
52006	HSA CONTRIBUTION	-	125	-	-	-	-
52010	SOCIAL SECURITY-FICA	4,330	4,161	4,209	4,209	4,630	421
52020	RETIREMENT-VRS	9,407	8,427	9,145	9,145	10,059	914
52021	VRS HYBRID RETIRE	-	849	-	-	-	-
52023	HEALTH INS CREDIT-VRS	685	675	666	666	732	66
52025	WORKER'S COMPENSATION	142	110	138	138	151	13
52030	UNEMPLOYMENT INSURANCE-VEC	38	41	38	38	38	-
52035	DISABILITY INSURANCE	266	16	259	259	284	25
56012	BOOKS & SUBSCRIPTIONS	3,000	2,965	3,000	3,000	3,000	-
Total Org: 91321182		$83,428	$83,412	$82,845	$82,845	$90,433	$7,588

FUND: 900 - EDUCATION FUND

91321183	MEDIA-ELEMENTARY-REG-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51122	LIBRARIANS SALARIES/WAGES	52,582	52,582	52,582	52,582	50,562	(2,020)
51151	INSTRUCTIONAL ASSISTANT SALARY	19,351	18,701	18,701	18,701	-	(18,701)
52001	GROUP LIFE INSURANCE-VRS	830	955	955	955	678	(277)
52005	HEALTH INSURANCE	16,500	15,605	12,840	12,840	6,804	(6,036)
52010	SOCIAL SECURITY-FICA	4,738	5,252	5,453	5,453	3,868	(1,585)
52020	RETIREMENT-VRS	10,293	11,847	11,847	11,847	8,403	(3,444)
52023	HEALTH INS CREDIT-VRS	749	863	863	863	612	(251)
52025	WORKER'S COMPENSATION	155	141	178	178	126	(52)
52030	UNEMPLOYMENT INSURANCE-VEC	38	53	50	50	25	(25)
52035	DISABILITY INSURANCE	291	-	335	335	238	(97)
53578	CONTRACTED SUBS	-	189	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	3,000	2,328	3,000	3,000	3,000	-
Total Org: 91321183		$108,527	$108,514	$106,804	$106,804	$74,316	($32,488)

FUND: 900 - EDUCATION FUND

91322187	MEDIA-MIDDLE-REG-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51122	LIBRARIANS SALARIES/WAGES	55,985	55,985	55,985	55,985	61,723	5,738
51151	INSTRUCTIONAL ASSISTANT SALARY	18,701	18,701	18,701	18,701	22,864	4,163
51182	OVERTIME PAY	-	125	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,001	1,001	1,001	1,001	1,133	132
52005	HEALTH INSURANCE	5,817	6,420	6,420	6,420	6,804	384
52010	SOCIAL SECURITY-FICA	5,713	5,618	5,713	5,713	6,471	758
52020	RETIREMENT-VRS	12,413	12,413	12,413	12,413	14,058	1,645
52023	HEALTH INS CREDIT-VRS	904	904	904	904	1,024	120
52025	WORKER'S COMPENSATION	187	147	187	187	211	24
52030	UNEMPLOYMENT INSURANCE-VEC	50	52	50	50	50	-
52035	DISABILITY INSURANCE	351	-	351	351	398	47
56012	BOOKS & SUBSCRIPTIONS	4,500	4,220	4,500	4,950	4,500	(450)
Total Org: 91322187		$105,622	$105,585	$106,225	$106,675	$119,236	$12,561

FUND: 900 - EDUCATION FUND

91323188	MEDIA-SECONDARY-REG-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51122	LIBRARIANS SALARIES/WAGES	57,511	57,511	57,511	57,511	63,406	5,895
51151	INSTRUCTIONAL ASSISTANT SALARY	17,799	17,799	17,799	17,799	18,689	890
51182	OVERTIME PAY	-	36	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,009	1,009	1,009	1,009	1,100	91
52005	HEALTH INSURANCE	17,275	17,820	17,820	17,820	18,888	1,068
52010	SOCIAL SECURITY-FICA	5,761	5,417	5,761	5,761	6,280	519
52020	RETIREMENT-VRS	12,517	12,517	12,517	12,517	13,644	1,127
52023	HEALTH INS CREDIT-VRS	91	911	911	911	993	82
52025	WORKER'S COMPENSATION	188	148	188	188	205	17
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	50	-
52035	DISABILITY INSURANCE	354	-	354	354	386	32
56012	BOOKS & SUBSCRIPTIONS	7,450	6,781	7,000	7,000	7,000	-
Total Org: 91323188		$120,005	$120,002	$120,920	$120,920	$130,641	$9,721

FUND: 900 - EDUCATION FUND

91411181	PRINCIPAL-ELEM-REGULAR-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	102,704	102,704	102,704	102,704	87,683	(15,021)
51127	ASST. PRINCIPAL SALARIES/WAGES	75,005	75,005	75,005	75,005	69,972	(5,033)
51150	CLERICAL SALARIES/WAGES	56,825	57,718	59,000	59,000	61,950	2,950
51182	OVERTIME PAY	-	230	-	-	-	-
51630	SICK LEAVE PAY-OFF	4,000	3,660	-	-	-	-
51631	VACATION PAY OUT	22,000	21,771	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,143	3,173	3,172	3,172	2,943	(229)
52005	HEALTH INSURANCE	20,335	19,495	18,900	18,900	23,064	4,164
52006	HSA CONTRIBUTION	500	250	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	18,942	19,718	18,108	18,108	16,800	(1,308)
52020	RETIREMENT-VRS	38,980	39,341	39,341	39,341	36,498	(2,843)
52023	HEALTH INS CREDIT-VRS	2,838	2,863	2,864	2,864	2,657	(207)
52025	WORKER'S COMPENSATION	586	464	592	592	549	(43)
52030	UNEMPLOYMENT INSURANCE-VEC	100	114	100	100	100	-
52035	DISABILITY INSURANCE	1,102	-	1,113	1,113	1,032	(81)
55410	POSTAGE OR SHIPPING	1,446	1,446	1,300	1,300	1,300	-
56001	OFFICE SUPPLIES	1,500	1,494	1,500	1,500	1,500	-
Total Org: 91411181		$350,006	$349,445	$324,199	$324,199	$306,048	($18,151)

FUND: 900 - EDUCATION FUND

91411182	PRINCIPAL-ELEM-REGULAR-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	91,252	91,252	91,252	91,252	95,815	4,563
51127	ASST. PRINCIPAL SALARIES/WAGES	66,750	66,750	66,750	66,750	76,461	9,711
51150	CLERICAL SALARIES/WAGES	64,084	64,084	64,084	64,084	67,288	3,204
51182	OVERTIME PAY	-	153	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,976	2,976	2,976	2,976	3,210	234
52005	HEALTH INSURANCE	39,764	41,518	42,468	42,468	45,024	2,556
52010	SOCIAL SECURITY-FICA	16,990	16,180	16,990	16,990	18,327	1,337
52020	RETIREMENT-VRS	36,911	36,911	36,911	36,911	39,816	2,905
52023	HEALTH INS CREDIT-VRS	2,687	2,687	2,687	2,687	2,899	212
52025	WORKER'S COMPENSATION	555	439	555	555	599	44
52030	UNEMPLOYMENT INSURANCE-VEC	100	106	100	100	100	-
52035	DISABILITY INSURANCE	1,044	-	1,044	1,044	1,126	82
55410	POSTAGE OR SHIPPING	1,000	1,100	1,000	1,000	1,000	-
56001	OFFICE SUPPLIES	1,500	1,401	1,500	1,500	1,500	-
Total Org: 91411182		$325,613	$325,556	$328,317	$328,317	$353,165	$24,848

FUND: 900 - EDUCATION FUND

91411183	PRINCIPAL-ELEM-REGULAR-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	78,246	76,423	76,423	76,423	82,650	6,227
51127	ASST. PRINCIPAL SALARIES/WAGES	64,807	64,807	64,807	64,807	74,234	9,427
51150	CLERICAL SALARIES/WAGES	68,948	68,948	68,948	68,948	72,395	3,447
51182	OVERTIME PAY	-	71	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,787	2,817	2,816	2,816	3,072	256
52005	HEALTH INSURANCE	18,526	21,013	21,756	21,756	16,260	(5,496)
52010	SOCIAL SECURITY-FICA	15,908	15,816	16,079	16,079	17,540	1,461
52020	RETIREMENT-VRS	34,561	34,932	34,932	34,932	38,106	3,174
52023	HEALTH INS CREDIT-VRS	2,516	2,543	2,543	2,543	2,774	231
52025	WORKER'S COMPENSATION	520	414	525	525	573	48
52030	UNEMPLOYMENT INSURANCE-VEC	100	106	100	100	100	-
52035	DISABILITY INSURANCE	977	-	988	988	1,078	90
55410	POSTAGE OR SHIPPING	500	495	500	500	500	-
56001	OFFICE SUPPLIES	2,000	1,994	1,500	1,500	1,500	-
Total Org: 91411183		$290,396	$290,378	$291,917	$291,917	$310,782	$18,865

FUND: 900 - EDUCATION FUND

91412187	PRINCIPAL-MIDDLE-REGULAR-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	87,685	87,685	87,685	87,685	92,069	4,384
51127	ASST. PRINCIPAL SALARIES/WAGES	144,322	144,322	144,322	144,322	151,538	7,216
51150	CLERICAL SALARIES/WAGES	59,519	54,753	54,535	54,535	64,232	9,697
51182	OVERTIME PAY	-	340	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,961	3,848	4,579	4,579	4,125	(454)
52005	HEALTH INSURANCE	36,573	44,463	42,948	42,948	45,528	2,580
52006	HSA CONTRIBUTION	1,300	1,425	1,300	1,300	1,300	-
52010	SOCIAL SECURITY-FICA	22,612	21,098	21,920	21,920	23,550	1,630
52020	RETIREMENT-VRS	49,125	44,125	47,623	47,623	51,163	3,540
52021	VRS HYBRID RETIRE	-	3,596	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,576	3,473	3,467	3,467	3,725	258
52025	WORKER'S COMPENSATION	739	570	716	716	770	54
52030	UNEMPLOYMENT INSURANCE-VEC	125	140	125	125	125	-
52035	DISABILITY INSURANCE	1,389	69	1,347	1,347	77	(1,270)
55410	POSTAGE OR SHIPPING	2,200	2,870	2,200	2,200	2,200	-
56001	OFFICE SUPPLIES	2,300	2,297	2,300	2,300	2,300	-
Total Org: 91412187		$415,426	$415,075	$415,067	$415,067	$442,702	$27,635

FUND: 900 - EDUCATION FUND

91413188	PRINCIPAL-SECOND-REGULAR-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	123,728	123,728	123,728	123,728	129,914	6,186
51127	ASST. PRINCIPAL SALARIES/WAGES	231,866	230,146	230,146	230,146	241,654	11,508
51150	CLERICAL SALARIES/WAGES	90,328	88,479	88,217	88,217	92,628	4,411
51182	OVERTIME PAY	-	35	-	-	-	-
51620	SUPPLEMENTAL SALARIES	10,000	1,800	2,400	2,400	2,400	-
51631	VACATION PAY OUT	-	3,398	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,975	5,946	5,924	5,924	6,220	296
52005	HEALTH INSURANCE	70,335	75,786	70,800	70,800	83,028	12,228
52010	SOCIAL SECURITY-FICA	34,205	32,850	34,004	34,004	35,695	1,691
52020	RETIREMENT-VRS	74,112	59,410	73,476	73,476	77,149	3,673
52021	VRS HYBRID RETIRE	-	14,314	-	-	-	-
52023	HEALTH INS CREDIT-VRS	5,396	5,366	5,349	5,349	5,617	268
52025	WORKER'S COMPENSATION	1,118	881	1,111	1,111	1,166	55
52030	UNEMPLOYMENT INSURANCE-VEC	175	194	175	175	175	-
52035	DISABILITY INSURANCE	2,096	269	2,078	2,078	2,182	104
52850	FFCRA EMERG PD SICK LEAVE	-	600	-	-	-	-
55410	POSTAGE OR SHIPPING	4,600	4,160	4,600	4,600	4,600	-
56001	OFFICE SUPPLIES	5,000	3,902	5,000	5,000	5,000	-
Total Org: 91413188		$658,934	$651,264	$647,008	$647,008	$687,428	$40,420

FUND: 900 - EDUCATION FUND

92119095	SCHOOL BOARD	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51111	BOARD MEMBER SALARIES/WAGES	-	-	-	-	8,370	8,370
53550	LEGAL SERVICES	15,000	8,826	15,000	15,000	55,000	40,000
54099	INTERNAL SERVICES-OTHER	-	8,750	-	-	-	-
55210	TRAVEL AND TRAINING	12,000	3,086	15,000	15,000	16,500	1,500
55999	ADMINISTRATIVE EXPENSES	16,000	10,907	17,000	17,000	17,000	-
Total Org: 92119095		$43,000	$31,570	$47,000	$47,000	$96,870	$49,870

FUND: 900 - EDUCATION FUND

92129095	SUPERINTENDENT'S OFFICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51112	SUPERINTENDENT SALARIES/WAGES	175,194	175,194	175,194	175,194	183,844	8,650
51150	CLERICAL SALARIES/WAGES	105,298	106,094	102,308	102,308	107,529	5,221
51182	OVERTIME PAY	4,500	3,107	4,500	4,500	4,500	-
51620	SUPPLEMENTAL SALARIES	6,000	-	6,000	6,000	6,000	-
51622	ANNUITY	7,500	24,246	7,500	7,500	7,500	-
52001	GROUP LIFE INSURANCE-VRS	3,544	3,766	3,719	3,719	3,904	185
52005	HEALTH INSURANCE	35,517	35,250	35,250	35,250	36,312	1,062
52010	SOCIAL SECURITY-FICA	20,807	18,576	22,032	22,032	22,749	717
52010 T6B00	SOCIAL SECURITY-FICA	-	-	-	-	-	-
52020	RETIREMENT-VRS	43,959	46,695	46,121	46,121	48,426	2,305
52023	HEALTH INS CREDIT-VRS	3,200	3,398	3,358	3,358	3,526	168
52025	WORKER'S COMPENSATION	680	563	720	720	743	23
52025 T6B00	WORKER'S COMPENSATION	-	-	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	75	97	75	75	75	-
52035	DISABILITY INSURANCE	1,243	-	1,304	1,304	1,369	65
53550	LEGAL SERVICES	5,000	-	10,000	10,000	20,000	10,000
53569	OTHER PURCHASED SERVICES	8,000	750	-	-	8,000	8,000
53569 EQUIT	OTHER PURCHASED SERVICES	-	6,000	-	-	-	-
55002	DUES & SUBSCRIPTIONS	2,500	2,300	5,000	5,000	5,000	-
55210	TRAVEL AND TRAINING	4,500	1,700	9,500	9,500	9,500	-
55999	ADMINISTRATIVE EXPENSES	2,000	1,372	4,000	4,000	4,000	-
Total Org: 92129095		$429,517	$429,107	$436,581	$436,581	$472,977	$36,396

FUND: 900 - EDUCATION FUND

92139095	INFORMATION SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55996	STUDENT HANDBOOKS	5,000	-	5,000	5,000	5,000	-
Total Org: 92139095		$5,000	$-	$5,000	$5,000	$5,000	$-

FUND: 900 - EDUCATION FUND

92149095	HUMAN RESOURCES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52001	GROUP LIFE INSURANCE-VRS	-	(9)	-	-	-	-
52005	HEALTH INSURANCE	-	-	-	-	-	-
52020	RETIREMENT-VRS	-	19	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
53561	STAFF DEVELOPMENT SERVICES	-	1,106	700	700	1,500	800
53569	OTHER PURCHASED SERVICES	79,200	71,023	80,000	80,000	82,000	2,000
53598	ADVERTISING	1,500	-	3,000	3,000	6,000	3,000
53598 ESSR2	ADVERTISING	-	4,638	-	-	-	-
54099	INTERNAL SERVICES-OTHER	290,000	294,193	300,000	300,000	310,000	10,000
55002	DUES & SUBSCRIPTIONS	100	-	100	100	500	400
55210	TRAVEL AND TRAINING	3,000	-	6,000	40	8,000	7,960
55670	OTHER EXPENSES	2,000	470	3,000	3,000	3,000	-
55992	WELLNESS PROGRAM EXPENSES	15,000	8,750	15,000	15,000	15,000	-
55997	EMPLOYEE APPRECIATION DAY EXP	1,500	1,416	3,000	3,000	3,000	-
55999	ADMINISTRATIVE EXPENSES	1,500	339	1,500	1,500	1,500	-
56001	OFFICE SUPPLIES	2,000	387	2,000	7,960	2,000	(5,960)
56110	RECRUITING MATERIALS	2,250	-	4,500	4,500	6,000	1,500
58202	ADDITIONAL-FURNITURE & FIXTURE	-	1,148	-	-	-	-
Total Org: 92149095		$398,050	$383,479	$418,800	$418,800	$438,500	$19,700

FUND: 900 - EDUCATION FUND

92159095	PLANNING SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51130	OTHER PROFESSIONAL SALARIES	71,000	70,514	87,685	87,685	92,069	4,384
52001	GROUP LIFE INSURANCE-VRS	-	881	1,175	1,175	1,234	59
52005	HEALTH INSURANCE	5,000	4,815	6,420	6,420	6,804	384
52010	SOCIAL SECURITY-FICA	6,700	5,354	6,708	6,708	7,043	335
52020	RETIREMENT-VRS	-	-	14,573	14,573	15,302	729
52021	VRS HYBRID RETIRE	11,000	10,930	-	-	-	-
52023	HEALTH INS CREDIT-VRS	-	796	1,061	1,061	1,114	53
52025	WORKER'S COMPENSATION	-	139	219	219	230	11
52030	UNEMPLOYMENT INSURANCE-VEC	-	34	25	25	25	-
52035	DISABILITY INSURANCE	-	205	412	412	433	21
53561	STAFF DEVELOPMENT SERVICES	-	-	2,000	2,000	2,000	-
53569	OTHER PURCHASED SERVICES	-	-	10,000	10,000	10,000	-
55002	DUES & SUBSCRIPTIONS	1,500	1,474	2,500	2,500	2,500	-
55410	POSTAGE OR SHIPPING	-	-	500	500	500	-
56001	OFFICE SUPPLIES	-	-	500	500	500	-
Total Org: 92159095		$95,200	$95,142	$133,778	$133,778	$139,754	$5,976

FUND: 900 - EDUCATION FUND

92169095	FISCAL SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51130	OTHER PROFESSIONAL SALARIES	113,425	113,425	113,425	113,425	119,096	5,671
52001	GROUP LIFE INSURANCE-VRS	1,520	1,520	1,520	1,520	1,596	76
52005	HEALTH INSURANCE	5,467	6,183	6,420	6,420	6,804	384
52010	SOCIAL SECURITY-FICA	8,677	8,662	8,677	8,677	9,111	434
52020	RETIREMENT-VRS	18,851	-	18,851	18,851	19,794	943
52021	VRS HYBRID RETIRE	-	18,850	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,372	1,372	1,372	1,372	1,441	69
52025	WORKER'S COMPENSATION	284	224	284	284	298	14
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	533	354	533	533	560	27
53569	OTHER PURCHASED SERVICES	24,000	25,032	25,000	31,166	25,000	(6,166)
54099	INTERNAL SERVICES-OTHER	100,000	106,113	100,000	100,000	110,000	10,000
55110	OTHER INSURANCES	1,000	237	1,000	1,000	1,000	-
55410	POSTAGE OR SHIPPING	6,000	6,743	7,400	7,400	7,400	-
55497	RENTAL OF EQUIPMENT	3,200	3,220	3,200	3,200	3,400	200
55670	OTHER EXPENSES	294,440	84,145	175,000	175,000	175,000	-
55999	ADMINISTRATIVE EXPENSES	3,000	2,056	4,000	4,000	4,000	-
56001	OFFICE SUPPLIES	3,000	1,165	4,000	4,000	4,000	-
Total Org: 92169095		$584,794	$379,328	$470,707	$476,873	$488,525	$11,652

FUND: 900 - EDUCATION FUND

92189095	REPROGRAPHICS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55497	RENTAL OF EQUIPMENT	87,000	67,179	87,000	87,000	87,000	-
56103	COPY PAPER FORMS ETC	5,000	323	5,000	5,000	5,000	-
Total Org: 92189095		$92,000	$67,502	$92,000	$92,000	$92,000	$-

FUND: 900 - EDUCATION FUND

92219095	ATTENDANCE SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51150	CLERICAL SALARIES/WAGES	21,000	21,737	21,000	21,000	22,050	1,050
52010	SOCIAL SECURITY-FICA	1,607	1,663	1,607	1,607	1,687	80
52025	WORKER'S COMPENSATION	53	43	53	53	55	2
52030	UNEMPLOYMENT INSURANCE-VEC	-	26	25	25	-	(25)
55210	TRAVEL AND TRAINING	1,000	-	1,000	1,000	1,000	-
56001	OFFICE SUPPLIES	100	99	100	100	100	-
Total Org: 92219095		$23,760	$23,568	$23,785	$23,785	$24,892	$1,107

FUND: 900 - EDUCATION FUND

92229095	HEALTH SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51131	LICENSED NURSE SALARIES/WAGES	185,622	185,258	186,967	186,967	206,128	19,161
51134	UNLICENSED NURSE WAGES	61,597	61,597	61,597	61,597	64,677	3,080
51182	OVERTIME PAY	700	2,764	-	-	-	-
51520	SUBSTITUTE SALARIES	-	6,480	-	-	-	-
51620 VPSMH	SUPPLEMENTAL SALARIES	-	7,000	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,313	3,324	3,331	3,331	3,629	298
52005	HEALTH INSURANCE	39,792	23,064	17,820	17,820	6,804	(11,016)
52010	SOCIAL SECURITY-FICA	18,912	19,217	19,015	19,015	20,717	1,702
52010 VPSMH	SOCIAL SECURITY-FICA	-	534	-	-	-	-
52020	RETIREMENT-VRS	41,088	16,471	41,311	41,311	45,008	3,697
52021	VRS HYBRID RETIRE	-	24,760	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,991	3,002	3,008	3,008	3,277	269
52025	WORKER'S COMPENSATION	618	505	621	621	677	56
52025 VPSMH	WORKER'S COMPENSATION	-	14	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	150	190	150	150	150	-
52035	DISABILITY INSURANCE	1,162	465	1,168	1,168	1,273	105
53510	MEDICAL SERVICES	1,000	-	1,000	1,000	1,000	-
53522	THERAPY SERVICES	-	-	55,992	55,992	-	(55,992)
53522 SVRP	THERAPY SERVICES	155,000	150,940	-	141,000	141,000	-
53524	VISION SERVICES	-	2,345	-	-	-	-
56004	MEDICAL & LAB SUPPLIES	10,000	9,305	18,000	18,000	18,000	-
56004 CARES	MEDICAL & LAB SUPPLIES	-	2,465	-	-	-	-
56004 COVID	MEDICAL & LAB SUPPLIES	8,839	8,839	-	-	-	-
56004 SESS	MEDICAL & LAB SUPPLIES	6,370	6,370	-	-	-	-
Total Org: 92229095		$537,154	$534,910	$409,980	$550,980	$512,340	($38,640)

FUND: 900 - EDUCATION FUND

92239095	PSYCHOLOGICAL SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51132	PSYCHOLOGIST SALARIES/WAGES	149,057	127,973	149,757	149,757	172,890	23,133
51132 ESSR2	PSYCHOLOGIST SALARIES/WAGES	68,250	-	-	53,500	-	(53,500)
51620	SUPPLEMENTAL SALARIES	525	525	525	525	525	-
52001	GROUP LIFE INSURANCE-VRS	2,007	1,136	2,007	2,007	2,317	310
52001 ESSR2	GROUP LIFE INSURANCE-VRS	915	-	-	29	-	(29)
52005	HEALTH INSURANCE	11,160	11,160	11,160	11,160	18,636	7,476
52005 ESSR2	HEALTH INSURANCE	8,703	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	11,477	9,624	11,497	11,497	13,266	1,769
52010 ESSR2	SOCIAL SECURITY-FICA	5,221	-	-	4,142	-	(4,142)
52020	RETIREMENT-VRS	24,890	14,087	24,890	24,890	28,734	3,844
52020 ESSR2	RETIREMENT-VRS	10,401	-	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,812	1,026	1,812	1,812	2,092	280
52025	WORKER'S COMPENSATION	375	253	376	376	434	58
52025 ESSR2	WORKER'S COMPENSATION	-	-	-	70	-	(70)
52030	UNEMPLOYMENT INSURANCE-VEC	25	61	50	50	50	-
52035	DISABILITY INSURANCE	704	-	704	704	813	109
53565 MENTH	PULSAR SERVICES	7,000	-	-	-	-	-
Total Org: 92239095		$302,522	$165,843	$202,778	$260,519	$239,757	($20,762)

FUND: 900 - EDUCATION FUND

92249095	AUDIOLOGY SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52005	HEALTH INSURANCE	5,000	4,980	-	-	-	-
Total Org: 92249095		$5,000	$4,980	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

93109096	MANAGEMENT AND DIRECTION-TRANS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	87,655	87,105	87,655	87,655	86,750	(905)
51182	OVERTIME PAY	16,000	11,097	16,000	16,000	20,000	4,000
52001	GROUP LIFE INSURANCE-VRS	1,175	1,175	1,175	1,175	1,162	(13)
52005	HEALTH INSURANCE	13,059	14,088	15,336	15,336	9,456	(5,880)
52010	SOCIAL SECURITY-FICA	7,930	7,274	7,930	7,930	6,636	(1,294)
52020	RETIREMENT-VRS	14,568	14,568	14,568	14,568	14,418	(150)
52023	HEALTH INS CREDIT-VRS	1,061	1,060	1,061	1,061	1,050	(11)
52025	WORKER'S COMPENSATION	259	247	259	259	217	(42)
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	50	-
52035	DISABILITY INSURANCE	412	-	412	412	408	(4)
52850	FFCRA EMERG PD SICK LEAVE	-	550	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,000	2,920	3,000	3,000	3,000	-
55210	TRAVEL AND TRAINING	-	-	-	-	500	500
56001	OFFICE SUPPLIES	1,000	1,568	1,000	1,000	1,000	-
56012	BOOKS & SUBSCRIPTIONS	1,000	-	1,000	1,000	1,000	-
Total Org: 93109096		$147,169	$141,706	$149,446	$149,446	$145,647	($3,799)

FUND: 900 - EDUCATION FUND

93209096	STUDENT TRANSPORTATION SERVICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51170	OPERATIVE SALARIES	310,949	284,590	308,207	308,207	328,858	20,651
51170 ESSR2	BUS SALARIES	24,000	43,343	-	10,673	-	(10,673)
51170 ESSR3	BUS SALARIES	-	-	-	37,158	-	(37,158)
51171	VEHICLE DRIVER SALARY	96,000	73,107	96,000	96,000	96,000	-
51182	OVERTIME PAY	90,000	30,207	100,000	100,000	100,000	-
51520	SUBSTITUTE SALARIES	34,000	22,049	34,000	34,000	53,021	19,021
52001	GROUP LIFE INSURANCE-VRS	294	294	257	257	4,407	4,150
52005	HEALTH INSURANCE	76,691	92,857	89,796	89,796	116,304	26,508
52006	HSA CONTRIBUTION	800	800	800	800	-	(800)
52010	SOCIAL SECURITY-FICA	40,618	29,851	41,938	44,780	37,397	(7,383)
52010 ESSR2	SOCIAL SECURITY-FICA	1,920	3,312	-	808	-	(808)
52020	RETIREMENT-VRS	3,646	-	3,190	3,190	-	(3,190)
52021	VRS HYBRID RETIRE	-	1,628	-	-	1,635	1,635
52023	HEALTH INS CREDIT-VRS	265	151	232	232	3,979	3,747
52025	WORKER'S COMPENSATION	1,327	8,204	1,371	1,371	10,297	8,926
52025 ESSR2	WORKER'S COMPENSATION	-	262	-	812	-	(812)
52030	UNEMPLOYMENT INSURANCE-VEC	572	735	572	572	322	(250)
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	33	-	45	-	(45)
52035	DISABILITY INSURANCE	103	68	90	90	1,546	1,456
52850	FFCRA EMERG PD SICK LEAVE	-	2,040	-	-	-	-
53510	MEDICAL SERVICES	5,500	3,605	5,500	5,500	7,000	1,500
55105	AUTO LIABILITY INSURANCE	18,250	16,817	18,250	18,250	18,250	-
56008	VEHICLE & POWR EQUIPMENT FUELS	200,000	53,933	216,000	216,000	216,000	-
56008 ESSR2	VEHICLE & POWR EQUIPMENT FUELS	2,000	2,000	-	-	-	-

FUND: 900 - EDUCATION FUND

93209096	STUDENT TRANSPORTATION SERVICE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56009	VEHICLE & POWR EQUIP. SUPPLIES	13,000	7,388	15,000	15,000	15,000	-
56009 ESSR2	VEHICLE & POWR EQUIP. SUPPLIES	2,014	-	-	-	-	-
56014 CRF	OTHER OPERATING SUPPLIES	103,123	103,123	-	-	-	-
58205 ESSR2	ADDITIONAL-VEHICLES	166,303	33,395	-	14,654	-	(14,654)
Total Org: 93209096		$1,191,375	$813,793	$931,203	$998,195	$1,010,016	$11,821

FUND: 900 - EDUCATION FUND

93309096	MONITORING SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51143	ADMIN AIDE SALARIES/WAGES	54,036	53,952	54,036	54,036	57,812	3,776
51182	OVERTIME PAY	5,800	958	8,400	8,400	8,400	-
51520	SUBSTITUTE SALARIES	12,100	1,397	12,100	12,100	-	(12,100)
52001	GROUP LIFE INSURANCE-VRS	724	-	724	724	775	51
52005	HEALTH INSURANCE	5,160	17,085	6,060	6,060	-	(6,060)
52006	HSA CONTRIBUTION	500	500	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	5,702	4,016	5,702	5,702	4,423	(1,279)
52020	RETIREMENT-VRS	8,981	-	8,981	8,981	9,608	627
52023	HEALTH INS CREDIT-VRS	654	-	654	654	700	46
52025	WORKER'S COMPENSATION	186	1,218	186	186	1,324	1,138
52030	UNEMPLOYMENT INSURANCE-VEC	175	114	175	175	88	(87)
52035	DISABILITY INSURANCE	254	-	254	254	272	18
Total Org: 93309096		$94,272	$79,240	$97,772	$97,772	$83,402	($14,370)

FUND: 900 - EDUCATION FUND

93409096	VEHICLE MAINTENANCE SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51160	TRADES SALARIES/WAGES	40,072	38,828	40,072	40,072	42,877	2,805
51182	OVERTIME PAY	-	2,958	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	537	537	537	537	575	38
52005	HEALTH INSURANCE	7,592	8,916	8,916	8,916	9,456	540
52010	SOCIAL SECURITY-FICA	3,066	3,062	3,066	3,066	3,280	214
52020	RETIREMENT-VRS	6,660	-	6,660	6,660	7,126	466
52021	VRS HYBRID RETIRE	-	2,973	-	-	-	-
52023	HEALTH INS CREDIT-VRS	485	276	485	485	519	34
52025	WORKER'S COMPENSATION	100	889	100	100	860	760
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	188	125	188	188	202	14
53604	REPAIR & MAINTENANCE SERVICES	24,937	18,379	20,000	47,500	25,000	(22,500)
53620	MAINTENANCE SERVICE CONTRACTS	6,000	1,029	6,000	6,000	6,000	-
54099	INTERNAL SERVICES-OTHER	55,000	56,099	55,000	27,500	-	(27,500)
56009	VEHICLE & POWR EQUIP. SUPPLIES	80,000	32,680	80,000	80,000	80,000	-
Total Org: 93409096		$224,662	$166,778	$221,049	$221,049	$175,920	($45,129)

FUND: 900 - EDUCATION FUND

94109095	MANAGEMENT AND DIRECTION-MAINT	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51130	OTHER PROFESSIONAL SALARIES	94,993	94,993	94,993	94,993	99,743	4,750
51150	CLERICAL SALARIES/WAGES	41,271	43,314	61,879	61,879	64,973	3,094
51631	VACATION PAY OUT	-	3,199	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,791	1,852	2,102	2,102	2,207	105
52005	HEALTH INSURANCE	12,661	13,407	12,480	12,480	13,608	1,128
52006	HSA CONTRIBUTION	800	567	500	500	-	(500)
52010	SOCIAL SECURITY-FICA	10,225	10,703	12,001	12,001	12,601	600
52020	RETIREMENT-VRS	22,215	19,537	26,072	26,072	27,376	1,304
52021	VRS HYBRID RETIRE	-	3,428	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,617	1,671	1,898	1,898	1,993	95
52025	WORKER'S COMPENSATION	334	281	392	392	412	20
52030	UNEMPLOYMENT INSURANCE-VEC	50	67	50	50	50	-
52035	DISABILITY INSURANCE	628	64	737	737	774	37
53569	OTHER PURCHASED SERVICES	6,000	2,958	6,000	6,000	6,000	-
55101	FIRE & MULTI-PERIL INSURANCE	60,000	56,488	60,000	60,000	60,000	-
55210	TRAVEL AND TRAINING	-	-	-	-	2,000	2,000
56001	OFFICE SUPPLIES	1,000	1,039	1,000	1,000	1,000	-
Total Org: 94109095		$253,585	$253,567	$280,104	$280,104	$292,737	$12,633

FUND: 900 - EDUCATION FUND

94209099	BUILDING SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51160	TRADES SALARIES/WAGES	300,232	297,957	300,232	300,232	367,376	67,144
51180	LABORER SALARIES/WAGES	151,819	130,859	151,819	151,819	159,410	7,591
51182	OVERTIME PAY	15,000	29,802	20,000	20,000	35,000	15,000
51190	CUSTODIAL SALARY	411,289	386,432	436,009	436,009	491,471	55,462
51520	SUBSTITUTE SALARIES	25,000	4,984	20,000	20,000	-	(20,000)
51631	VACATION PAY OUT	-	2,668	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	1,519	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	10,151	9,195	9,866	9,866	11,509	1,643
52005	HEALTH INSURANCE	137,635	151,483	130,200	130,200	161,652	31,452
52006	HSA CONTRIBUTION	2,300	2,575	2,800	2,800	2,800	-
52010	SOCIAL SECURITY-FICA	72,242	63,391	71,379	71,379	80,120	8,741
52020	RETIREMENT-VRS	108,900	25,308	122,363	122,363	142,740	20,377
52021	VRS HYBRID RETIRE	-	25,588	-	-	-	-
52023	HEALTH INS CREDIT-VRS	9,166	4,733	8,909	8,909	10,392	1,483
52025	WORKER'S COMPENSATION	20,000	17,337	2,333	2,333	21,365	19,032
52030	UNEMPLOYMENT INSURANCE-VEC	575	792	575	575	625	50
52035	DISABILITY INSURANCE	3,560	1,076	3,460	3,460	4,037	577
52850	FFCRA EMERG PD SICK LEAVE	-	2,502	-	-	-	-
53569	OTHER PURCHASED SERVICES	60,345	8,410	60,350	63,599	60,350	(3,249)
53604	REPAIR & MAINTENANCE SERVICES	50,000	22,474	50,000	53,840	50,000	(3,840)
53620	MAINTENANCE SERVICE CONTRACTS	100,000	71,145	100,000	108,613	100,000	(8,613)
53681	REPAIR/MAINT SVCS - B WELLER	-	3,010	5,000	5,000	5,000	-
53682	REPAIR/MAINT SVCS - MCSWAIN	-	2,375	5,000	5,000	5,000	-
53682 MEFLO	REPAIR/MAINT SVCS - MCSWAIN	-	-	-	7,868	-	(7,868)
53683	REPAIR/MAINT SVCS - WARE	-	1,867	5,000	5,000	5,000	-

FUND: 900 - EDUCATION FUND

94209099	BUILDING SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
53684	REPAIR/MAINT SVCS - DIXON	3,800	17,734	5,000	5,000	5,000	-
53687	REPAIR/MAINT SVCS - SHELBURNE	-	492	5,000	5,000	5,000	-
53687 SMS21	REPAIR/MAINT SVCS - SHELBURNE	-	-	-	2,500	-	(2,500)
53688	REPAIR/MAINT SVCS - SHS	-	10,338	5,000	9,450	5,000	(4,450)
53688 SHS21	REPAIR/MAINT SVCS - SHS	-	-	-	2,500	-	(2,500)
53799	LAUNDRY SERVICES	15,000	18,594	15,000	15,000	20,000	5,000
55001	TELEPHONE	60,000	96,666	60,000	64,226	60,000	(4,226)
55001 COVID	TELEPHONE	35,672	35,672	-	-	-	-
55015	UTILITIES-ELECTRIC	567,000	561,349	627,000	627,000	627,000	-
55020	UTILITIES-NATURAL GAS	230,000	256,667	280,000	280,000	285,000	5,000
55025	UTILITIES-PROPANE	7,000	2,548	7,000	7,000	7,000	-
55030	UTLITIES-WATER	52,500	22,830	52,500	52,500	52,000	(500)
56005	CUSTODIAL SUPPLIES	110,288	63,430	85,000	85,467	85,000	(467)
56005 CARES	CUSTODIAL SUPPLIES	-	11,466	-	-	-	-
56005 COVID	CUSTODIAL SUPPLIES	36,995	36,995	-	-	-	-
56005 CRF	CUSTODIAL SUPPLIES	22,023	22,023	-	-	-	-
56005 ESSR2	CUSTODIAL SUPPLIES	60,842	61,204	-	53,619	-	(53,619)
56007	REPAIR & MAINTENANCE SUPPLIES	100,000	115,048	133,300	133,300	135,000	1,700
56007 CRF	REPAIR & MAINTENANCE SUPPLIES	14,040	14,040	-	-	-	-
56007 ESSR2	REPAIR & MAINTENANCE SUPPLIES	65,215	30,115	-	70,200	-	(70,200)
56014	OTHER OPERATING SUPPLIES	8,500	1,956	14,300	14,300	14,000	(300)
56014 CARES	OTHER OPERATING SUPPLIES	-	70,563	-	-	-	-
56014 COVID	OTHER OPERATING SUPPLIES	597,620	597,620	-	-	-	-
56014 ESSR2	OTHER OPERATING SUPPLIES	1,949	1,949	-	2,210	-	(2,210)
56014 ESSR3	OTHER OPERATING SUPPLIES	-	-	-	7,590	-	(7,590)

FUND: 900 - EDUCATION FUND

94209099	BUILDING SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56681	REPAIR/MAINT MTLS - B WELLER	-	2,877	5,000	5,000	5,000	-
56682	REPAIR/MAINT MTLS - MCSWAIN	-	3,254	5,000	5,000	5,000	-
56682 MEFLO	REPAIR/MAINT MTLS - MCSWAIN	-	-	-	64,608	-	(64,608)
56683	REPAIR/MAINT MTLS - WARE	-	4,433	5,000	5,000	5,000	-
56684	REPAIR/MAINT MTLS - DIXON	-	6,221	5,000	5,000	5,000	-
56687	REPAIR/MAINT MTLS - SHELBURNE	-	3,456	5,000	5,000	5,000	-
56687 ESSR3	REPAIR/MAINT MTLS - SHELBURNE	-	-	-	5,000	-	(5,000)
56688	REPAIR/MAINT MTLS -SHS	-	16,488	5,000	5,000	5,000	-
56688 CRF	REPAIR/MAINT MTLS -SHS HIGH	66,218	66,218	-	-	-	-
58101 ESSR2	REPLACE-MACHINERY & EQUIPMENT	20,000	-	-	84,290	-	(84,290)
58101 MEFLO	REPLACE-MACHINERY & EQUIPMENT	-	-	-	12,443	-	(12,443)
58104 ESSR2	REPLACE HVAC/CHILLER	188,663	158,663	-	30,000	-	(30,000)
58201 ESSR2	ADDITIONAL-MACHINERY & EQUIP.	10,000	-	-	48,295	-	(48,295)
58202 ESSR2	ADDITIONAL-FURNITURE & FIXTURE	105,603	45,603	-	60,000	-	(60,000)
58205 CRF	ADDITIONAL-VEHICLES	76,197	76,197	-	-	-	-
59100 COVID	CONTINGENCY-SCHOOLS	198,611	-	-	-	-	-
Total Org: 94209099		$4,131,950	$3,700,188	$2,824,395	$3,300,363	$3,043,847	($256,516)

FUND: 900 - EDUCATION FUND

94309099	GROUND SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51160	TRADES SALARIES/WAGES	38,904	38,395	38,904	38,904	42,877	3,973
51182	OVERTIME PAY	2,000	2,394	4,000	4,000	2,500	(1,500)
52001	GROUP LIFE INSURANCE-VRS	521	522	521	521	575	54
52005	HEALTH INSURANCE	9,708	12,483	11,400	11,400	12,084	684
52010	SOCIAL SECURITY-FICA	3,129	2,861	3,129	3,129	3,280	151
52020	RETIREMENT-VRS	6,466	2,886	6,466	6,466	7,126	660
52023	HEALTH INS CREDIT-VRS	471	268	471	471	519	48
52025	WORKER'S COMPENSATION	102	840	102	102	107	5
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	183	-	183	183	202	19
53604	REPAIR & MAINTENANCE SERVICES	-	40	-	-	-	-
56007	REPAIR & MAINTENANCE SUPPLIES	11,000	9,973	13,000	13,000	13,000	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	800	300	800	800	800	-
Total Org: 94309099		$73,309	$70,989	$79,001	$79,001	$83,095	$4,094

FUND: 900 - EDUCATION FUND

94409099	EQUIPMENT SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51160	TRADES SALARIES/WAGES	19,452	19,452	19,452	19,452	20,814	1,362
51182	OVERTIME PAY	1,000	900	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	261	261	261	261	279	18
52005	HEALTH INSURANCE	2,733	3,210	3,210	3,210	3,402	192
52010	SOCIAL SECURITY-FICA	1,565	1,522	1,565	1,565	1,592	27
52020	RETIREMENT-VRS	3,233	1,443	3,233	3,233	3,459	226
52023	HEALTH INS CREDIT-VRS	235	134	235	235	252	17
52025	WORKER'S COMPENSATION	49	415	51	51	52	1
52030	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52035	DISABILITY INSURANCE	91	-	91	91	98	7
53569	OTHER PURCHASED SERVICES	4,000	3,667	5,000	5,000	5,000	-
55497	RENTAL OF EQUIPMENT	7,700	11,973	5,000	5,000	5,000	-
56007	REPAIR & MAINTENANCE SUPPLIES	1,000	615	1,000	1,000	1,000	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	3,000	653	3,000	3,000	3,000	-
Total Org: 94409099		$44,332	$44,259	$43,111	$43,111	$44,961	$1,850

FUND: 900 - EDUCATION FUND

94509099	VEHICLE SERVICES	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51160	TRADES SALARIES/WAGES	19,452	19,452	19,452	19,452	20,814	1,362
51182	OVERTIME PAY	1,000	900	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	261	261	261	261	279	18
52005	HEALTH INSURANCE	2,733	3,210	3,210	3,210	3,402	192
52010	SOCIAL SECURITY-FICA	1,565	1,523	1,565	1,565	1,592	27
52020	RETIREMENT-VRS	3,233	1,443	3,233	3,233	3,459	226
52023	HEALTH INS CREDIT-VRS	235	134	235	235	252	17
52025	WORKER'S COMPENSATION	49	415	51	51	52	1
52030	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52035	DISABILITY INSURANCE	91	-	91	91	98	7
53604	REPAIR & MAINTENANCE SERVICES	8,000	7,681	8,000	8,000	10,000	2,000
53604 CARES	REPAIR & MAINTENANCE SERVICES	-	3,200	-	-	-	-
55105	AUTO LIABILITY INSURANCE	8,575	7,276	8,575	8,575	8,600	25
56007	REPAIR & MAINTENANCE SUPPLIES	2,500	11,949	2,000	2,000	10,000	8,000
56007 CARES	REPAIR & MAINTENANCE SUPPLIES	-	6,280	-	-	-	-
56008	VEHICLE & POWR EQUIPMENT FUELS	32,500	14,656	32,500	32,500	32,500	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	15,000	16,787	15,000	15,000	20,000	5,000
Total Org: 94509099		$95,207	$95,180	$95,186	$95,186	$112,061	$16,875

FUND: 900 - EDUCATION FUND

96509095	FACIL-CLERK OF WORKS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51130	OTHER PROFESSIONAL SALARIES	46,000	38,547	-	-	-	-
51182	OVERTIME PAY	-	77	-	-	-	-
51631	VACATION PAYOFF	-	4,042	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	-	470	-	-	-	-
52005	HEALTH INSURANCE	-	5,700	-	-	-	-
52010	SOCIAL SECURITY-FICA	-	3,367	-	-	-	-
52021	VRS HYBRID RETIRE	17,000	5,821	-	-	-	-
52023	HEALTH INS CREDIT-VRS	-	424	-	-	-	-
52025	WORKER'S COMPENSATION	-	203	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	25	-	-	-	-
52035	DISABILITY INSURANCE	-	109	-	-	-	-
Total Org: 96509095		$63,000	$58,785	$-	$-	$-	$-

FUND: 900 - EDUCATION FUND

97109081	TECHNOLOGY INSTRUCT-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	45,861	45,861	45,861	45,861	43,339	(2,522)
52001	GROUP LIFE INSURANCE-VRS	615	615	615	615	581	(34)
52005	HEALTH INSURANCE	15,397	15,732	15,732	15,732	15,012	(720)
52010	SOCIAL SECURITY-FICA	3,508	3,125	3,508	3,508	3,315	(193)
52020	RETIREMENT-VRS	7,622	-	7,622	7,622	7,203	(419)
52021	VRS HYBRID RETIRE	-	7,622	-	-	-	-
52023	HEALTH INS CREDIT-VRS	555	555	555	555	524	(31)
52025	WORKER'S COMPENSATION	115	90	115	115	108	(7)
52030	UNEMPLOYMENT INSURANCE-VEC	25	25	25	25	23	(2)
52035	DISABILITY INSURANCE	216	143	216	216	204	(12)
Total Org: 97109081		$73,914	$73,769	$74,249	$74,249	$70,309	($3,940)

FUND: 900 - EDUCATION FUND

97109082	TECHNOLOGY INSTRUCT-MCS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	51,526	51,526	51,526	51,526	46,145	(5,381)
52001	GROUP LIFE INSURANCE-VRS	690	690	690	690	618	(72)
52005	HEALTH INSURANCE	17,043	17,430	17,430	17,430	6,124	(11,306)
52010	SOCIAL SECURITY-FICA	3,942	3,749	3,942	3,942	3,530	(412)
52020	RETIREMENT-VRS	8,564	8,564	8,564	8,564	7,669	(895)
52023	HEALTH INS CREDIT-VRS	623	624	623	623	558	(65)
52025	WORKER'S COMPENSATION	129	101	129	129	115	(14)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	23	(2)
52035	DISABILITY INSURANCE	242	-	242	242	217	(25)
Total Org: 97109082		$82,784	$82,710	$83,171	$83,171	$64,999	($18,172)

FUND: 900 - EDUCATION FUND

97109083	TECHNOLOGY INSTRUCT-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	52,582	52,582	52,582	52,582	44,921	(7,661)
52001	GROUP LIFE INSURANCE-VRS	705	705	705	705	602	(103)
52005	HEALTH INSURANCE	10,753	11,160	11,160	11,160	8,510	(2,650)
52010	SOCIAL SECURITY-FICA	4,023	3,778	4,023	4,023	3,436	(587)
52020	RETIREMENT-VRS	8,739	8,739	8,739	8,739	7,466	(1,273)
52023	HEALTH INS CREDIT-VRS	636	636	636	636	544	(92)
52025	WORKER'S COMPENSATION	131	103	131	131	112	(19)
52030	UNEMPLOYMENT INSURANCE-VEC	25	25	25	25	23	(2)
52035	DISABILITY INSURANCE	247	-	247	247	211	(36)
53578	CONTRACTED SUBS	-	101	-	-	-	-
Total Org: 97109083		$77,841	$77,830	$78,248	$78,248	$65,825	($12,423)

FUND: 900 - EDUCATION FUND

97109087	TECHNOLOGY INSTRUCT-SHEL	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	48,830	48,830	48,830	48,830	51,272	2,442
52001	GROUP LIFE INSURANCE-VRS	654	654	654	654	687	33
52005	HEALTH INSURANCE	15,197	15,732	15,732	15,732	16,680	948
52010	SOCIAL SECURITY-FICA	3,735	3,413	3,735	3,735	3,922	187
52020	RETIREMENT-VRS	8,116	8,116	8,116	8,116	8,521	405
52023	HEALTH INS CREDIT-VRS	591	591	591	591	620	29
52025	WORKER'S COMPENSATION	122	96	122	122	128	6
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	230	-	230	230	241	11
Total Org: 97109087		$77,500	$77,458	$78,035	$78,035	$82,096	$4,061

FUND: 900 - EDUCATION FUND

97109088	TECHNOLOGY INSTRUCT-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	27,496	27,495	27,496	27,496	28,871	1,375
52001	GROUP LIFE INSURANCE-VRS	368	369	368	368	387	19
52005	HEALTH INSURANCE	4,296	4,458	4,458	4,458	4,728	270
52010	SOCIAL SECURITY-FICA	2,103	2,040	2,103	2,103	2,209	106
52020	RETIREMENT-VRS	4,570	4,570	4,570	4,570	4,798	228
52023	HEALTH INS CREDIT-VRS	333	333	333	333	349	16
52025	WORKER'S COMPENSATION	69	54	69	69	72	3
52030	UNEMPLOYMENT INSURANCE-VEC	13	13	13	13	13	-
52035	DISABILITY INSURANCE	129	-	129	129	136	7
Total Org: 97109088		$39,377	$39,332	$39,539	$39,539	$41,563	$2,024

FUND: 900 - EDUCATION FUND

97109095	TECHNOLOGY INSTRUCT-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	62,031	62,031	62,031	62,031	65,133	3,102
51120 ESSR2	TEACHER SALARIES	59,946	-	-	59,893	-	(59,893)
52001	GROUP LIFE INSURANCE-VRS	831	831	831	831	873	42
52001 ESSR2	GROUP LIFE INSURANCE-VRS	803	-	-	807	-	(807)
52005	HEALTH INSURANCE	1,958	9,119	11,400	11,400	12,084	684
52005 ESSR2	HEALTH INSURANCE	13,000	-	-	17,924	-	(17,924)
52010	SOCIAL SECURITY-FICA	4,745	4,435	4,745	4,745	4,983	238
52010 ESSR2	SOCIAL SECURITY-FICA	4,586	-	-	9,172	-	(9,172)
52020	RETIREMENT-VRS	10,310	10,310	10,310	10,310	10,825	515
52020 ESSR2	RETIREMENT-VRS	9,160	-	-	9,879	-	(9,879)
52023	HEALTH INS CREDIT-VRS	751	751	751	751	788	37
52023 ESSR2	HEALTH INS CREDIT-VRS	-	-	-	720	-	(720)
52025	WORKER'S COMPENSATION	155	123	155	155	163	8
52025 ESSR2	WORKER'S COMPENSATION	-	-	-	102	-	(102)
52030	UNEMPLOYMENT INSURANCE-VEC	25	26	25	25	25	-
52035	DISABILITY INSURANCE	292	-	292	292	306	14
53569 CRF	OTHER PURCHASED SERVICES	10,454	10,454	-	-	-	-
53569 ESSR2	OTHER PURCHASED SERVICES	-	-	-	16,700	-	(16,700)
56016	COMPUTER/TECHNOLOGY SUPPLIES	100	-	-	-	-	-
56042	INSTRUCTIONAL SOFTWARE MIDDLE	17,000	20,284	25,000	25,000	25,000	-
56042 ESSR2	INSTRUCTIONAL SOFTWARE MIDDLE	93,950	-	-	-	-	-
56043	INSTRUCTIONAL SOFTWARE HIGH	22,000	22,138	25,000	25,000	25,000	-
56043 ESSR2	INSTRUCTIONAL SOFTWARE HIGH	116,352	-	-	17,000	-	(17,000)
56044	INSTRUCTIONAL SOFTWARE ELEM	27,000	28,238	32,000	32,000	32,000	-
56044 ESSR2	INSTRUCTIONAL SOFTWARE ELEM	180,698	-	-	-	-	-

FUND: 900 - EDUCATION FUND

97109095	TECHNOLOGY INSTRUCT-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
58107 ESSR2	REPLACE-COMPUTERS/TECHNOLOGY	306,000	-	-	239,100	-	(239,100)
58107 ESSR3	REPLACE-COMPUTERS/TECHNOLOGY	-	-	-	150,000	-	(150,000)
58207	ADDITIONAL-COMPUTERS/TECHNOLOG	20,000	3,338	20,000	20,000	20,000	-
58207 COVID	ADDITIONAL-COMPUTERS/TECHNOLOG	537,562	537,562	-	-	-	-
58207 ESSR2	ADDITIONAL-COMPUTERS/TECHNOLOG	88,000	-	-	88,000	-	(88,000)
58207 TBOND	ADDITIONAL-COMPUTERS/TECHNOLOG	216,000	216,000	-	216,000	216,000	-
58207 VISON	ADDITIONAL-COMPUTERS/TECHNOLOG	388,020	236,527	-	252,290	-	(252,290)
Total Org: 97109095		$2,191,729	$1,162,166	$192,540	$1,270,127	$413,180	($856,947)

FUND: 900 - EDUCATION FUND

97309095	TECH ADMINISTRATION-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51110	ADMINISTRATIVE SALARIES	110,120	110,120	110,120	110,120	132,250	22,130
51141	TECHNOLOGY SUPPORT SALARIES	186,883	186,883	186,883	186,883	196,227	9,344
51180	LABORER SALARIES/WAGES	15,000	19,509	30,000	37,015	30,000	(7,015)
51182	OVERTIME PAY	-	155	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,980	3,981	3,980	3,980	4,402	422
52005	HEALTH INSURANCE	18,509	24,945	21,999	21,999	23,031	1,032
52006	HSA CONTRIBUTION	800	800	800	800	800	-
52010	SOCIAL SECURITY-FICA	23,486	23,516	25,016	25,553	25,129	(424)
52020	RETIREMENT-VRS	49,362	44,169	49,362	49,362	54,593	5,231
52021	VRS HYBRID RETIRE	-	5,193	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,594	3,592	3,594	3,594	3,975	381
52025	WORKER'S COMPENSATION	768	624	818	818	821	3
52030	UNEMPLOYMENT INSURANCE-VEC	119	165	119	119	119	-
52035	DISABILITY INSURANCE	1,396	97	1,396	1,396	1,544	148
53569	OTHER PURCHASED SERVICES	32,000	31,296	40,000	40,000	74,000	34,000
53569 COVID	OTHER PURCHASED SERVICES	174,199	174,199	-	-	-	-
53569 ESSR2	OTHER PURCHASED SERVICES	8,000	-	-	20,340	-	(20,340)
53620	MAINTENANCE SERVICE CONTRACTS	130,000	75,957	160,000	169,975	225,500	55,525
55210	TRAVEL AND TRAINING	-	-	3,000	3,000	3,000	-
56008	TECHNOLOGY VEHICLE FUEL	750	1,065	1,500	1,500	1,500	-
Total Org: 97309095		$758,966	$706,267	$638,587	$676,454	$776,891	$100,437

FUND: 900 - EDUCATION FUND

97609095	TECH OPER & MAINT-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
55003	DATA LINES/NETWORKING COMM.	30,000	6,008	-	-	30,000	30,000
55003 ESSR2	DATA LINES/NETWORKING COMM.	101,000	-	-	-	-	-
56016	COMPUTER/TECHNOLOGY SUPPLIES	45,000	43,598	50,000	50,000	50,000	-
56017	PROJECTOR LAMP REPLACEMENT	7,000	427	17,000	18,761	17,000	(1,761)
58207 TBOND	ADDITIONAL-COMPUTERS/TECHNOLOG	-	7,193	-	-	-	-
58220 ERATE	ADDITIONAL-TECH-INFRASTRUCTURE	-	-	-	30,000	-	(30,000)
Total Org: 97609095		$183,000	$57,225	$67,000	$98,761	$97,000	($1,761)

FUND: 900 - EDUCATION FUND

98909095	FUND TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59391	TRANSFER TO TEXTBOOK FUND	107,499	107,499	107,290	107,290	137,852	30,562
59394	TRANSFER TO SCHOOL CIP FUND	710,819	710,819	100,000	100,000	100,000	-
59396 CRF	TRANSFER TO SCHOOL CIP 966	175,108	175,108	-	-	-	-
Total Org: 98909095		$993,426	$993,426	$207,290	$207,290	$237,852	$30,562

FUND: 900 - EDUCATION FUND

		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
98909095	FUND TRANSFERS						
Total Fund: 900		**$38,948,623**	**$33,713,489**	**$35,253,498**	**$38,761,789**	**$37,910,838**	**($850,951)**

TEXTBOOK FUND

FUND: 910 - TEXTBOOK FUND

B1101181	TEXTBOOKS-ELEM-BW	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	3,659	15,000	15,000	20,000	5,000
Total Org: B1101181		$15,000	$3,659	$15,000	$15,000	$20,000	$5,000

FUND: 910 - TEXTBOOK FUND

B1101182	TEXTBOOKS-ELEM-MCSWAIN	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	6,632	15,000	15,000	20,000	5,000
Total Org: B1101182		$15,000	$6,632	$15,000	$15,000	$20,000	$5,000

FUND: 910 - TEXTBOOK FUND

B1101183	TEXTBOOKS-ELEM-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	11,536	15,000	15,000	20,000	5,000
Total Org: B1101183		$15,000	$11,536	$15,000	$15,000	$20,000	$5,000

FUND: 910 - TEXTBOOK FUND

B1102187	TEXTBOOKS-MIDDLE-SHELBURNE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	11,265	15,000	15,000	20,000	5,000
Total Org: B1102187		$15,000	$11,265	$15,000	$15,000	$20,000	$5,000

FUND: 910 - TEXTBOOK FUND

B1103188	TEXTBOOKS-SECONDARY-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56020	TEXTBOOKS-MAINTENANCE	15,000	1,740	15,000	15,000	20,000	5,000
Total Org: B1103188		$15,000	$1,740	$15,000	$15,000	$20,000	$5,000

FUND: 910 - TEXTBOOK FUND

B1109195	TEXTBOOKS-DISTRICT-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56020	TEXTBOOKS-MAINTENANCE	30,000	-	30,000	30,000	30,000	-
56021	TEXTBOOKS-ADOPTIONS	172,273	-	171,735	171,735	211,104	39,369
Total Org: B1109195		$202,273	$-	$201,735	$201,735	$241,104	$39,369

FUND: 910 - TEXTBOOK FUND

		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
B1109195	TEXTBOOKS-DISTRICT-CO						
Total Fund: 910		**$277,273**	**$34,832**	**$276,735**	**$276,735**	**$341,104**	**$64,369**

STATE OPERATED FUND

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109991	CLASSROOM-NONLEA-DETENTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	406,376	416,799	435,379	435,379	465,939	30,560
51120 SVJDC	TEACHER SALARIES	204,133	193,386	201,569	201,569	227,794	26,225
51120 T1D00	TEACHER SALARIES	75,746	65,617	-	3,184	70,411	67,227
51130 T1D00	OTHER PROFESSIONAL SALARIES	63,262	12,888	81,392	81,392	15,750	(65,642)
51141	TECHNOLOGY SUPPORT SALARIES	10,415	10,415	10,832	10,832	15,900	5,068
51151 SVJDC	INSTRUCTIONAL ASSISTANT SALARY	75,314	73,217	78,327	78,327	83,825	5,498
51182 SVJDC	OVERTIME PAY	-	32	-	-	-	-
51520	SUBSTITUTE SALARIES	10,000	4,860	10,400	10,400	10,600	200
51520 SVJDC	SUBSTITUTE SALARIES	5,000	1,080	5,000	5,000	5,000	-
51520 T1D00	SUBSTITUTE SALARIES	-	135	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	7,422	5,748	5,979	5,979	6,399	420
52001 SVJDC	GROUP LIFE INSURANCE-VRS	3,745	3,554	3,818	3,818	4,243	425
52001 T1D00	GROUP LIFE INSURANCE-VRS	848	848	1,091	1,091	1,157	66
52005	HEALTH INSURANCE	76,024	54,751	60,459	60,459	68,808	8,349
52005 SVJDC	HEALTH INSURANCE	41,416	35,357	46,042	46,042	44,858	(1,184)
52005 T1D00	HEALTH INSURANCE	13,191	15,712	17,148	17,148	19,516	2,368
52006 SVJDC	HSA CONTRIBUTION	800	1,217	1,411	1,411	-	(1,411)
52010	SOCIAL SECURITY-FICA	42,374	31,738	34,931	34,931	37,342	2,411
52010 SVJDC	SOCIAL SECURITY-FICA	21,378	19,757	21,794	21,794	24,221	2,427
52010 T1D00	SOCIAL SECURITY-FICA	4,840	5,529	6,226	6,226	6,602	376
52020	RETIREMENT-VRS	92,060	61,192	74,160	74,160	79,366	5,206
52020 SVJDC	RETIREMENT-VRS	46,444	14,348	47,350	47,350	52,622	5,272
52020 T1D00	RETIREMENT-VRS	10,514	10,514	13,528	13,528	14,345	817
52021	VRS HYBRID RETIRE	-	10,115	-	-	-	-
52021 SVJDC	VRS HYBRID RETIRE	-	29,741	-	-	-	-

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109991	CLASSROOM-NONLEA-DETENTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
52023	HEALTH INS CREDIT-VRS	6,702	5,192	5,347	5,347	5,778	431
52023 SVJDC	HEALTH INS CREDIT-VRS	3,381	3,210	3,415	3,415	5,242	1,827
52023 T1D00	HEALTH INS CREDIT-VRS	765	765	975	975	1,044	69
52025	WORKER'S COMPENSATION	2,216	854	1,768	1,768	1,910	142
52025 SVJDC	WORKER'S COMPENSATION	1,118	528	1,129	1,129	1,266	137
52025 T1D00	WORKER'S COMPENSATION	253	155	322	322	345	23
52030	UNEMPLOYMENT INSURANCE-VEC	275	201	225	225	-	(225)
52030 GED	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	225	225
52030 SVJDC	UNEMPLOYMENT INSURANCE-VEC	225	176	225	225	225	-
52030 T1D00	UNEMPLOYMENT INSURANCE-VEC	25	50	50	50	50	-
52035	DISABILITY INSURANCE	2,603	190	2,077	2,077	2,244	167
52035 SVJDC	DISABILITY INSURANCE	1,313	559	1,303	1,303	1,465	162
52035 T1D00	DISABILITY INSURANCE	-	-	379	379	406	27
52850	FFCRA EMERG PD SICK LEAVE	-	1,834	-	-	-	-
53569	OTHER PURCHASED SERVICES	15,550	1,611	5,000	5,000	5,000	-
53569 T1D00	OTHER PURCHASED SERVICES	29,500	-	-	-	-	-
55003	DATA LINES/NETWORKING COMM.	44,519	20,738	65,000	65,000	45,000	(20,000)
55497	RENTAL OF EQUIPMENT	4,000	3,441	6,000	6,000	6,000	-
56013	EDUCATIONAL SUPPLIES	15,000	38,176	35,000	35,000	25,000	(10,000)
56013 T1D00	EDUCATIONAL SUPPLIES	-	1,067	-	11,550	-	(11,550)
56013 T1D01	EDUCATIONAL SUPPLIES	-	-	-	-	10,000	10,000
56016	COMPUTER/TECHNOLOGY SUPPLIES	5,000	-	-	-	-	-
56020	TEXTBOOKS-MAINTENANCE	-	-	5,164	5,164	5,000	(164)
58107	REPLACE-COMPUTERS/TECHNOLOGY	10,000	-	10,000	10,000	10,000	-
58207 T1D00	ADDITIONAL-COMPUTERS/TECHNOLOG	-	-	-	24,969	-	(24,969)
Total Org: S1109991		$1,353,747	$1,157,298	$1,300,215	$1,339,918	$1,380,898	$40,980

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1109993	CLASSROOM-NONLEA-CCCA	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51120	TEACHER SALARIES	742,717	748,590	783,156	783,156	837,375	54,219
51151	INSTRUCTIONAL ASSISTANT SALARY	24,171	24,171	25,138	25,138	26,903	1,765
51520	SUBSTITUTE SALARIES	5,000	-	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	10,276	10,413	10,832	10,832	11,581	749
52005	HEALTH INSURANCE	87,083	132,525	161,211	161,211	141,832	(19,379)
52006	HSA CONTRIBUTION	500	500	-	-	-	-
52010	SOCIAL SECURITY-FICA	58,667	56,632	61,835	61,835	66,117	4,282
52020	RETIREMENT-VRS	127,457	112,228	134,338	134,338	143,643	9,305
52021	VRS HYBRID RETIRE	-	16,943	-	-	-	-
52023	HEALTH INS CREDIT-VRS	9,279	9,404	9,781	9,781	10,458	677
52025	WORKER'S COMPENSATION	2,684	1,532	3,230	3,230	3,457	227
52030	UNEMPLOYMENT INSURANCE-VEC	400	378	400	400	400	-
52035	DISABILITY INSURANCE	3,604	318	3,799	3,799	4,024	225
52850	FFCRA EMERG PD SICK LEAVE	-	4,445	-	-	-	-
53569	OTHER PURCHASED SERVICES	35,181	203	35,181	35,181	10,000	(25,181)
53570 T6BCC	PURCHASED SERVICES-GRANTS	13,000	1,069	-	-	-	-
54097	TECHNOLOGY SUPPORT	1,000	-	1,000	1,000	1,000	-
55003	DATA LINES/NETWORKING COMM.	20,000	6,600	20,000	20,000	10,000	(10,000)
55497	RENTAL OF EQUIPMENT	4,500	2,823	4,500	4,500	3,500	(1,000)
56013	EDUCATIONAL SUPPLIES	15,000	44,190	15,000	15,000	18,000	3,000
56020	TEXTBOOKS-MAINTENANCE	500	-	500	500	500	-
56210 T6BCC	EDUCATIONAL SUPPLIES-TITLE VIB	34,288	5,452	13,000	40,767	13,000	(27,767)
58107	REPLACE-COMPUTERS/TECHNOLOGY	30,270	-	30,270	30,270	9,100	(21,170)
58107 CCSTM	REPLACE-COMPUTERS/TECHNOLOGY	2,500	-	2,500	2,500	2,500	-
Total Org: S1109993		$1,228,077	$1,178,415	$1,315,671	$1,343,438	$1,313,390	($30,048)

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1319991	IMPROVE INSTR-NONLEA-DETENTION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	102,704	102,704	106,812	106,812	114,309	7,497
51150	CLERICAL SALARIES/WAGES	34,415	34,415	35,792	35,792	38,304	2,512
51182	OVERTIME PAY	-	108	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,837	1,838	1,911	1,911	2,045	134
52005	HEALTH INSURANCE	19,415	27,763	29,574	29,574	28,277	(1,297)
52010	SOCIAL SECURITY-FICA	10,490	9,909	10,909	10,909	11,675	766
52020	RETIREMENT-VRS	22,789	17,069	23,701	23,701	25,364	1,663
52021	VRS HYBRID RETIRE	-	5,720	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,659	1,659	1,726	1,726	1,847	121
52025	WORKER'S COMPENSATION	480	270	570	570	610	40
52030	UNEMPLOYMENT INSURANCE-VEC	50	53	50	50	50	-
52035	DISABILITY INSURANCE	644	107	664	664	717	53
52820	TUITION ASSISTANCE	500	-	500	500	500	-
55210	TRAVEL AND TRAINING	3,000	350	3,000	3,000	3,000	-
55670	OTHER EXPENSES	8,385	3,739	8,385	8,385	8,385	-
Total Org: S1319991		$206,368	$205,704	$223,594	$223,594	$235,083	$11,489

FUND: 920 - STATE OPERATED PROGRAMS FUND

S1319993	IMPROVE INSTR-NONLEA-CCCA	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51126	PRINCIPAL SALARIES/WAGES	81,075	81,075	84,318	84,318	88,583	4,265
51150	CLERICAL SALARIES/WAGES	87,268	87,268	90,759	90,759	90,237	(522)
51182	OVERTIME PAY	-	9	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,256	2,256	2,346	2,346	2,396	50
52005	HEALTH INSURANCE	16,094	23,868	20,601	20,601	22,197	1,596
52006	HSA CONTRIBUTION	500	500	-	-	-	-
52010	SOCIAL SECURITY-FICA	12,878	12,753	13,393	13,393	13,680	287
52020	RETIREMENT-VRS	27,979	27,978	29,098	29,098	29,720	622
52023	HEALTH INS CREDIT-VRS	2,037	2,036	2,118	2,118	2,164	46
52025	WORKER'S COMPENSATION	589	333	700	700	715	15
52030	UNEMPLOYMENT INSURANCE-VEC	75	79	75	75	75	-
52820	TUITION ASSISTANCE	2,500	-	2,500	2,500	2,500	-
55210	TRAVEL AND TRAINING	3,000	575	3,000	3,000	3,000	-
55670	OTHER EXPENSES	7,806	3,973	7,806	7,806	7,806	-
Total Org: S1319993		$244,057	$242,704	$256,714	$256,714	$263,073	$6,359

FUND: 920 - STATE OPERATED PROGRAMS FUND

S8909991	FUND TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59390	TRANSFER TO EDUCATION FUND	28,196	41,068	29,961	29,961	32,037	2,076
59390 SVJDC	TRANSFER TO EDUCATION FUND	13,972	-	13,995	13,995	15,581	1,586
Total Org: S8909991		$42,168	$41,068	$43,956	$43,956	$47,618	$3,662

FUND: 920 - STATE OPERATED PROGRAMS FUND

S8909993	FUND TRANSFERS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59390	TRANSFER TO EDUCATION FUND	46,762	47,278	49,169	49,169	52,155	2,986
Total Org: S8909993		$46,762	$47,278	$49,169	$49,169	$52,155	$2,986

FUND: 920 - STATE OPERATED PROGRAMS FUND

		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
S8909993	FUND TRANSFERS						
Total Fund: 920		**$3,121,179**	**$2,872,468**	**$3,189,319**	**$3,256,789**	**$3,292,217**	**$35,428**

FOOD SERVICE FUND

FUND: 930 - CAFETERIA FUND

H5109000	CAFETERIA NON LOCATION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161 SFSP	CAFE MANAGER SALARIES	8,000	2,070	8,000	8,000	8,000	-
51170 NKHVA	OPERATIVE SALARIES	4,645	-	4,645	4,645	4,675	30
51170 SFSP	OPERATIVE SALARIES	-	1,526	-	-	-	-
51193 ESSR2	FOOD SERVICE SALARIES	24,000	30,743	-	2,000	-	(2,000)
51193 SFSP	FOOD SERVICE SALARIES	-	5,348	-	-	-	-
51620 SOS	SUPPLEMENTAL SALARIES	-	4,200	-	-	-	-
52005 SFSP	HEALTH INSURANCE	-	2,669	-	-	-	-
52010	SOCIAL SECURITY-FICA	-	3	-	-	-	-
52010 ESSR2	SOCIAL SECURITY-FICA	1,920	2,342	-	130	-	(130)
52010 NKHVA	SOCIAL SECURITY-FICA	355	-	355	355	355	-
52010 SFSP	SOCIAL SECURITY-FICA	612	636	612	612	612	-
52010 SOS	SOCIAL SECURITY-FICA	-	315	-	-	-	-
52025	WORKER'S COMPENSATION	-	4	-	-	-	-
52025 ESSR2	WORKER'S COMPENSATION	-	223	-	500	-	(500)
52025 SFSP	WORKER'S COMPENSATION	-	335	-	-	-	-
52025 SOS	WORKER'S COMPENSATION	-	80	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 ESSR2	UNEMPLOYMENT INSURANCE-VEC	-	28	-	500	-	(500)
52030 SFSP	UNEMPLOYMENT INSURANCE-VEC	-	5	-	-	-	-
52030 SOS	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
52850	FFCRA EMERG PD SICK LEAVE	-	203	-	-	-	-
55670 SFSP	OTHER EXPENSES	-	54	-	-	-	-
56002 CATER	FOOD & FOOD SERVICE SUPPLIES	-	1,175	-	-	-	-
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	25,000	12,201	25,000	25,000	15,000	(10,000)

FUND: 930 - CAFETERIA FUND

H5109000	CAFETERIA NON LOCATION	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56003 CATER	PAPER SUPPLIES - CAFETERIA	-	1,354	-	-	-	-
56003 MM5K	PAPER SUPPLIES - CAFETERIA	3,627	-	-	-	-	-
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	749	-	-	-	-
56014 CATER	OTHER OPERATING SUPPLIES	-	552	-	-	-	-
56014 CRF	OTHER OPERATING SUPPLIES	8,554	-	-	-	-	-
56014 GIANT	OTHER OPERATING SUPPLIES	-	2,994	-	-	-	-
56014 NKHVA	OTHER OPERATING SUPPLIES	2,183	-	-	-	-	-
56014 SFSP	OTHER OPERATING SUPPLIES	-	542	-	-	-	-
56014 SOS	OTHER OPERATING SUPPLIES	5,000	456	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	-	308	-	-	-	-
56025 MFRAC	FOOD AND SUPPLIES LOCAL	-	9,473	-	-	-	-
56025 SFSP	FOOD AND SUPPLIES LOCAL	-	326	-	-	-	-
59100	CONTINGENCY-SCHOOLS	4,282	-	-	-	-	-
Total Org: H5109000		$88,177	$80,914	$38,612	$41,742	$28,642	($13,100)

FUND: 930 - CAFETERIA FUND

H5109081	FOOD SERVICES-BESSIE WELLER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161	CAFE MANAGER SALARIES	24,893	24,893	25,889	25,889	28,234	2,345
51182	OVERTIME PAY	1,870	942	1,870	1,870	-	(1,870)
51193	FOOD SERVICE SALARIES	44,683	31,310	48,376	48,376	49,106	730
51194	FOOD SERVICE SALARIES-PRT TIME	-	10,534	-	-	9,639	9,639
51520	SUBSTITUTE SALARIES	3,000	-	3,000	3,000	3,000	-
52001	GROUP LIFE INSURANCE-VRS	812	753	987	987	1,036	49
52005	HEALTH INSURANCE	38,817	26,561	29,574	29,574	49,126	19,552
52010	SOCIAL SECURITY-FICA	5,323	4,500	6,054	6,054	6,654	600
52020	RETIREMENT-VRS	4,990	1,847	5,282	5,282	12,583	7,301
52021	VRS HYBRID RETIRE	-	2,323	-	-	-	-
52023	HEALTH INS CREDIT-VRS	733	388	776	776	936	160
52025	WORKER'S COMPENSATION	244	1,446	2,498	2,498	1,514	(984)
52030	UNEMPLOYMENT INSURANCE-VEC	100	91	125	125	100	(25)
52035	DISABILITY INSURANCE	454	98	476	476	261	(215)
53604	REPAIR & MAINTENANCE SERVICES	2,000	2,250	2,000	3,550	2,000	(1,550)
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	-	-	350	-	(350)
55002	DUES & SUBSCRIPTIONS	250	146	250	250	250	-
55210	TRAVEL AND TRAINING	250	-	250	250	250	-
55670	OTHER EXPENSES	500	256	500	500	500	-
56001	OFFICE SUPPLIES	250	-	250	250	250	-
56002	FOOD & FOOD SERVICE SUPPLIES	75,177	68,204	105,000	111,780	122,278	10,498
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	2,935	-	-	2,899	2,899
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	-	13,320	-	-	-	-
56003	PAPER SUPPLIES - CAFETERIA	5,000	4,080	5,000	5,522	5,000	(522)
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	124	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5109081	FOOD SERVICES-BESSIE WELLER	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56014	OTHER OPERATING SUPPLIES	5,000	57	5,000	5,000	5,000	-
56014 COVID	OTHER OPERATING SUPPLIES	-	344	-	-	-	-
56014 SOSB	OTHER OPERATING SUPPLIES-SOS	1,000	800	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	1,326	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	29,270	31,261	36,384	36,384	-	(36,384)
Total Org: H5109081		$246,616	$230,785	$281,541	$290,742	$302,616	$11,874

FUND: 930 - CAFETERIA FUND

H5109082	FOOD SERVICES-MCSWAIN	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161	CAFE MANAGER SALARIES	29,722	29,722	30,911	30,911	33,711	2,800
51182	OVERTIME PAY	1,500	462	1,500	1,500	-	(1,500)
51193	FOOD SERVICE SALARIES	36,251	38,526	39,781	39,781	52,119	12,338
51194	FOOD SERVICE SALARIES-PRT TIME	-	215	-	-	-	-
51520	SUBSTITUTE SALARIES	3,000	-	3,000	3,000	3,000	-
52001	GROUP LIFE INSURANCE-VRS	864	793	1,033	1,033	1,150	117
52005	HEALTH INSURANCE	15,365	-	7,000	7,000	29,765	22,765
52010	SOCIAL SECURITY-FICA	5,047	5,258	5,752	5,752	6,566	814
52020	RETIREMENT-VRS	4,876	1,316	5,155	5,155	14,265	9,110
52021	VRS HYBRID RETIRE	-	3,075	-	-	-	-
52023	HEALTH INS CREDIT-VRS	716	408	750	750	1,039	289
52025	WORKER'S COMPENSATION	231	1,436	2,100	2,100	1,700	(400)
52030	UNEMPLOYMENT INSURANCE-VEC	100	95	100	100	100	-
52035	DISABILITY INSURANCE	444	129	465	465	257	(208)
53561	STAFF DEVELOPMENT SERVICES	300	-	300	300	300	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	2,358	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	-	-	350	-	(350)
55002	DUES & SUBSCRIPTIONS	350	134	350	350	350	-
55210	TRAVEL AND TRAINING	250	-	250	250	250	-
55670	OTHER EXPENSES	500	139	500	500	500	-
56001	OFFICE SUPPLIES	200	-	200	200	200	-
56002	FOOD & FOOD SERVICE SUPPLIES	82,677	93,326	82,500	82,500	142,175	59,675
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	11,220	16,455	-	-	5,129	5,129
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	20,000	20,416	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5109082	FOOD SERVICES-MCSWAIN	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56003	PAPER SUPPLIES - CAFETERIA	5,000	6,705	5,000	5,000	5,000	-
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	863	-	-	-	-
56014	OTHER OPERATING SUPPLIES	2,500	1,210	2,500	2,500	2,500	-
56014 COVID	OTHER OPERATING SUPPLIES	-	348	-	-	-	-
56014 SFSP	OTHER OPERATING SUPPLIES	-	499	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	1,818	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	17,545	16,950	22,243	22,243	-	(22,243)
Total Org: H5109082		$242,658	$242,656	$215,390	$215,740	$304,076	$88,336

FUND: 930 - CAFETERIA FUND

H5109083	FOOD SERVICES-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161	CAFE MANAGER SALARIES	23,463	23,368	24,402	24,402	26,611	2,209
51182	OVERTIME PAY	2,000	345	2,000	2,000	-	(2,000)
51193	FOOD SERVICE SALARIES	46,512	25,780	52,338	52,338	30,149	(22,189)
51194	FOOD SERVICE SALARIES-PRT TIME	-	3,792	-	-	19,278	19,278
51520	SUBSTITUTE SALARIES	3,000	-	3,000	3,000	3,000	-
52001	GROUP LIFE INSURANCE-VRS	817	660	1,033	1,033	761	(272)
52005	HEALTH INSURANCE	13,066	9,258	6,998	6,998	15,921	8,923
52010	SOCIAL SECURITY-FICA	5,353	3,901	6,292	6,292	4,342	(1,950)
52020	RETIREMENT-VRS	5,023	1,741	5,528	5,528	9,433	3,905
52021	VRS HYBRID RETIRE	-	1,913	-	-	-	-
52023	HEALTH INS CREDIT-VRS	738	340	812	812	687	(125)
52025	WORKER'S COMPENSATION	220	1,207	1,545	1,545	1,127	(418)
52030	UNEMPLOYMENT INSURANCE-VEC	100	81	100	100	75	(25)
52035	DISABILITY INSURANCE	457	80	498	498	170	(328)
53561	STAFF DEVELOPMENT SERVICES	245	-	245	245	-	(245)
53604	REPAIR & MAINTENANCE SERVICES	2,000	275	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	-	-	350	-	(350)
55002	DUES & SUBSCRIPTIONS	350	134	350	350	350	-
55210	TRAVEL AND TRAINING	250	-	250	250	250	-
55670	OTHER EXPENSES	500	264	500	500	500	-
56001	OFFICE SUPPLIES	200	-	200	200	200	-
56002	FOOD & FOOD SERVICE SUPPLIES	56,908	54,855	106,731	106,731	99,852	(6,879)
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	6,283	-	-	3,525	3,525
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	-	9,659	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5109083	FOOD SERVICES-WARE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56003	PAPER SUPPLIES - CAFETERIA	5,000	2,989	5,000	5,000	5,000	-
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	603	-	-	-	-
56014	OTHER OPERATING SUPPLIES	3,000	787	3,000	3,000	3,000	-
56014 COVID	OTHER OPERATING SUPPLIES	-	324	-	-	-	-
56014 SFSP	OTHER OPERATING SUPPLIES	-	69	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	2,736	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	17,258	32,266	21,479	21,479	-	(21,479)
Total Org: H5109083		$188,460	$183,711	$246,301	$246,651	$228,231	($18,420)

FUND: 930 - CAFETERIA FUND

H5109084	FOOD SERVICES-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161	CAFE MANAGER SALARIES	15,765	15,501	16,121	16,121	19,788	3,667
51182	OVERTIME PAY	500	453	500	500	-	(500)
51193	FOOD SERVICE SALARIES	15,501	15,765	16,396	16,396	18,970	2,574
51520	SUBSTITUTE SALARIES	1,000	-	1,000	1,000	1,000	-
52001	GROUP LIFE INSURANCE-VRS	410	419	501	501	519	18
52005	HEALTH INSURANCE	17,514	22,152	24,146	24,146	27,476	3,330
52010	SOCIAL SECURITY-FICA	2,392	2,054	2,526	2,526	2,965	439
52020	RETIREMENT-VRS	2,576	1,170	2,679	2,679	6,442	3,763
52021	VRS HYBRID RETIRE	-	1,150	-	-	-	-
52023	HEALTH INS CREDIT-VRS	378	216	393	393	469	76
52025	WORKER'S COMPENSATION	109	644	650	650	768	118
52030	UNEMPLOYMENT INSURANCE-VEC	40	47	40	40	50	10
52035	DISABILITY INSURANCE	234	48	242	242	116	(126)
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	250	-
53604	REPAIR & MAINTENANCE SERVICES	1,000	250	1,000	1,000	1,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	-	-	700	-	(700)
55002	DUES & SUBSCRIPTIONS	100	90	100	100	100	-
55670	OTHER EXPENSES	-	66	-	-	-	-
56001	OFFICE SUPPLIES	100	114	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	29,853	27,878	29,853	29,891	46,014	16,123
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	3,710	3,709	-	-	1,115	1,115
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	1,250	2,592	-	-	-	-
56003	PAPER SUPPLIES - CAFETERIA	1,500	3,109	1,500	1,502	1,500	(2)
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	98	-	-	-	-
56007	REPAIR & MAINTENANCE SUPPLIES	1,000	-	1,000	1,000	1,000	-

FUND: 930 - CAFETERIA FUND

H5109084	FOOD SERVICES-DIXON	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56014	OTHER OPERATING SUPPLIES	2,500	878	2,500	2,500	2,500	-
56014 COVID	OTHER OPERATING SUPPLIES	-	344	-	-	-	-
56014 SFSP	OTHER OPERATING SUPPLIES	-	98	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	1,000	567	1,000	1,000	1,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	8,800	8,021	10,136	10,136	-	(10,136)
Total Org: H5109084		$107,482	$107,433	$112,633	$113,372	$133,142	$19,770

FUND: 930 - CAFETERIA FUND

H5109087	FOOD SERVICES-SHELBURNE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161	CAFE MANAGER SALARIES	28,017	24,075	25,038	25,038	33,711	8,673
51182	OVERTIME PAY	2,500	326	2,500	2,500	-	(2,500)
51193	FOOD SERVICE SALARIES	51,359	50,046	56,556	56,556	80,140	23,584
51194	FOOD SERVICE SALARIES-PRT TIME	-	-	-	-	19,278	19,278
51520	SUBSTITUTE SALARIES	3,000	-	3,000	3,000	3,000	-
51632	ST DI CLAIM PAYMENTS	-	1,089	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,040	1,011	1,257	1,257	1,526	269
52005	HEALTH INSURANCE	17,503	26,377	30,712	30,712	39,803	9,091
52010	SOCIAL SECURITY-FICA	6,072	5,369	6,663	6,663	8,710	2,047
52020	RETIREMENT-VRS	6,541	4,728	6,723	6,723	18,922	12,199
52021	VRS HYBRID RETIRE	-	870	-	-	-	-
52023	HEALTH INS CREDIT-VRS	960	521	987	987	1,378	391
52025	WORKER'S COMPENSATION	278	1,565	1,632	1,632	2,723	1,091
52030	UNEMPLOYMENT INSURANCE-VEC	100	106	100	100	150	50
52035	DISABILITY INSURANCE	595	37	612	612	342	(270)
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	250	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	275	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	-	-	700	-	(700)
55002	DUES & SUBSCRIPTIONS	350	221	350	350	350	-
55670	OTHER EXPENSES	-	848	-	-	-	-
56001	OFFICE SUPPLIES	100	209	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	71,337	51,848	141,160	141,171	140,496	(675)
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	500	12,334	-	-	6,411	6,411
56002 CATER	FOOD & FOOD SERVICE SUPPLIES	-	169	-	-	-	-
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	-	2,710	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5109087	FOOD SERVICES-SHELBURNE	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56003	PAPER SUPPLIES - CAFETERIA	10,000	4,800	10,000	10,001	10,000	(1)
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	280	-	-	-	-
56014	OTHER OPERATING SUPPLIES	2,000	6,360	2,000	2,000	2,000	-
56014 COVID	OTHER OPERATING SUPPLIES	-	1,312	-	-	-	-
56014 SFSP	OTHER OPERATING SUPPLIES	-	339	-	-	-	-
56025	FOOD AND SUPPLIES LOCAL	2,000	2,594	2,000	2,000	2,000	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	39,025	40,516	40,187	40,187	-	(40,187)
Total Org: H5109087		$245,527	$240,933	$333,827	$334,539	$373,290	$38,751

FUND: 930 - CAFETERIA FUND

H5109088	FOOD SERVICES-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51161	CAFE MANAGER SALARIES	20,240	20,240	21,050	21,050	27,411	6,361
51182	OVERTIME PAY	2,500	535	2,500	2,500	-	(2,500)
51193	FOOD SERVICE SALARIES	59,889	59,889	63,383	63,383	70,205	6,822
51520	SUBSTITUTE SALARIES	3,000	793	3,000	3,000	3,000	-
51630	SICK LEAVE PAY-OFF	-	361	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,050	1,074	1,300	1,300	1,308	8
52005	HEALTH INSURANCE	27,349	25,048	27,991	27,991	23,882	(4,109)
52010	SOCIAL SECURITY-FICA	6,130	5,833	6,880	6,880	7,468	588
52020	RETIREMENT-VRS	6,603	5,946	6,957	6,957	16,224	9,267
52023	HEALTH INS CREDIT-VRS	970	553	1,022	1,022	1,181	159
52025	WORKER'S COMPENSATION	280	1,662	1,689	1,689	1,934	245
52030	UNEMPLOYMENT INSURANCE-VEC	100	123	100	100	125	25
52035	DISABILITY INSURANCE	601	-	633	633	725	92
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	250	-
53604	REPAIR & MAINTENANCE SERVICES	2,000	117	2,000	2,000	2,000	-
53604 ESSR2	REPAIR & MAINTENANCE SERVICES	-	-	-	1,050	-	(1,050)
55002	DUES & SUBSCRIPTIONS	250	276	250	250	250	-
55670	OTHER EXPENSES	-	1,166	-	-	-	-
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	117,910	32,077	122,516	162,812	156,854	(5,958)
56002 CACFP	FOOD & FOOD SERVICE SUPPLIES	-	2,926	-	-	2,468	2,468
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	-	10,236	-	-	-	-
56003	PAPER SUPPLIES - CAFETERIA	13,000	2,727	13,000	15,442	13,000	(2,442)
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	197	-	-	-	-
56014	OTHER OPERATING SUPPLIES	5,000	2,166	5,000	5,000	5,000	-

FUND: 930 - CAFETERIA FUND

H5109088	FOOD SERVICES-SHS	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
56025	FOOD AND SUPPLIES LOCAL	-	1,305	-	-	-	-
58102	REPLACE-FURNITURE & FIXTURES	-	2,388	-	-	-	-
58201	ADDITIONAL-MACHINERY & EQUIP.	100,000	99,689	-	-	-	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	18,914	28,417	28,423	28,423	-	(28,423)
Total Org: H5109088		$386,136	$305,743	$308,044	$351,832	$333,385	($18,447)

FUND: 930 - CAFETERIA FUND

H5209095	SCHOOL FOOD SERVICE-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
51150	CLERICAL SALARIES/WAGES	73,434	89,769	91,192	91,192	97,593	6,401
51620	SUPPLEMENTAL SALARIES	600	600	600	600	600	-
52001	GROUP LIFE INSURANCE-VRS	962	1,203	1,404	1,404	1,308	(96)
52005	HEALTH INSURANCE	10,757	17,219	17,148	17,148	19,516	2,368
52010	SOCIAL SECURITY-FICA	5,618	6,585	6,976	6,976	7,466	490
52020	RETIREMENT-VRS	-	419	-	-	16,220	16,220
52021	VRS HYBRID RETIRE	11,514	13,980	14,299	14,299	-	(14,299)
52023	HEALTH INS CREDIT-VRS	881	1,057	1,103	1,103	1,181	78
52025	WORKER'S COMPENSATION	257	281	322	322	293	(29)
52030	UNEMPLOYMENT INSURANCE-VEC	20	31	20	20	25	5
52035	DISABILITY INSURANCE	551	262	684	684	293	(391)
53561	STAFF DEVELOPMENT SERVICES	1,500	-	1,500	1,500	1,500	-
53569	OTHER PURCHASED SERVICES	-	3,160	-	-	-	-
53598	ADVERTISING	-	150	-	-	-	-
53611	COMPUTER MAINT. SERVICES	20,000	15,965	20,000	20,000	20,000	-
53611 CHEF	COMPUTER MAINT. SERVICES	34,918	-	-	-	-	-
55002	DUES & SUBSCRIPTIONS	350	141	350	350	350	-
55210	TRAVEL AND TRAINING	2,000	-	2,000	2,000	2,000	-
55670	OTHER EXPENSES	500	6,248	500	500	500	-
56001	OFFICE SUPPLIES	1,868	345	1,868	1,868	1,868	-
56002	FOOD & FOOD SERVICE SUPPLIES	-	14	-	-	-	-
56014 COVID	OTHER OPERATING SUPPLIES	46,531	72,084	-	-	-	-
58201 CARES	ADDITIONAL-MACHINERY & EQUIP.	32,864	32,864	-	-	-	-
58201 COVID	ADDITIONAL-MACHINERY & EQUIP.	74,039	74,039	-	-	-	-
58207 COVID	ADDITIONAL-COMPUTERS/TECHNOLOG	-	9,318	-	-	-	-

FUND: 930 - CAFETERIA FUND

H5209095	SCHOOL FOOD SERVICE-CO	FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
59498	CENTRAL OFFICE OVERHEAD ALLOC	(130,812)	(157,430)	-	-	-	-
Total Org: H5209095		$188,352	$188,304	$159,966	$159,966	$170,713	$10,747
Total Fund: 930		**$1,693,409**	**$1,580,479**	**$1,696,314**	**$1,754,585**	**$1,874,095**	**$119,510**

FUND: 930 - CAFETERIA FUND

		FY2021 REVISED BUDGET	FY2021 ACTUAL EXPENDITURES	FY2022 ORIGINAL BUDGET	FY2022 REVISED BUDGET	FY2023 COUNCIL ADOPTED	FY2023 - FY2022 REVISED
H5209095	SCHOOL FOOD SERVICE-CO						
Grand Total		**$44,040,483**	**$38,201,269**	**$40,415,866**	**$44,049,897**	**$43,418,254**	**($631,643)**