



# Town Manager's Fiscal Year 2023 Proposed Budget & Fiscal Years 2023-2027 Capital Improvement Plan

JASON COURNOYER, TOWN MANAGER  
JANUARY 20, 2022



## PROPOSED FISCAL YEAR 2023 BUDGET

### Mayor

Mayor **Nathaniel O. Fontaine**

### Town Council

Vice Mayor **Christopher Hornbaker**

Council Member **David Earl**

Council Member **Renee E. Edmonston**

Council Member **Joy Pritz**

Council Member **Tony Quintana**

Council Member **Buchanan Smith**

### Town Manager

Jason Cournoyer

### Town Staff

**Frank Spitzer**, Utility Supervisor

**Charlie Mumaw**, Project Manager

**Candi Choi**, Town Clerk

**Lance Gladstone**, Treasurer

**Lisa Mullen**, Customer Service/ Accounting

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## Executive Summary: **Overview of Town:**

Lovettsville, originally known as The German Settlement, is a small town with historical roots that go back to 1732. The Town was laid out in 1820 by David Lovett and served as a thriving commercial center for the surrounding farming areas for over one-hundred years. This function was eventually eclipsed during the post-World War II period by other, larger communities in Loudoun County, Northern Virginia, and nearby Maryland, which is about three miles from the Town.

The Town is served by a number of public services (e.g. water, sewer, and solid waste collection) and facilities (e.g. a community center, library, and elementary school) as well as by private businesses including a convenience store, bank, dine-in restaurants, professional medical offices, and other small business establishments. The Lovettsville Elementary School, the Lovettsville Library, the Lovettsville Museum, and the Lovettsville Community Center are all located in Lovettsville. Upon completion, the Lovettsville Community Park will be a large, County-owned recreational facility partially located in Town that is master planned for a variety of active and passive recreational uses. Residents have access to places of worship both inside and outside the Town. The Town is served by the Lovettsville Volunteer Fire and Rescue, Company 12, and a modern federal post office located on North Church Street.

The Town Hall is located at 6 East Pennsylvania Avenue in Lovettsville and was first constructed in 1975. In 2020, as part of the Town's Capital Projects Program, an Administrative Building was constructed on the property and a full renovation was made to the Town Hall. The Administrative Building houses the offices of Town staff, and the Town Hall is now fully upgraded into a Council Chambers meeting space where the Town Council, Planning Commission, and Town Committees/Commissions and other community civic groups host public meetings. The complete project was named the Samuel A. Finz Administrative Complex in 2021, in honor of the long – time Town Manager who has served the Town in various capacities for over 15 years. In addition to the Town Complex and the open space parcel located immediately behind it, the Town owns and maintains several parks and opens spaces which host annual, Town-sponsored ceremonies, gatherings, and events, including the Town Green, Town Square and Veterans Memorial. These events include the annual Lovettsville Oktoberfest and Mayfest events (among many others), which are staffed mainly by volunteers and intended to enhance quality of life for residents as well as attract tourism for the benefit of area businesses. Quarter Branch Park on Lange Drive includes a large, open area for recreation as well as the Town Barn for storage and maintenance purposes.

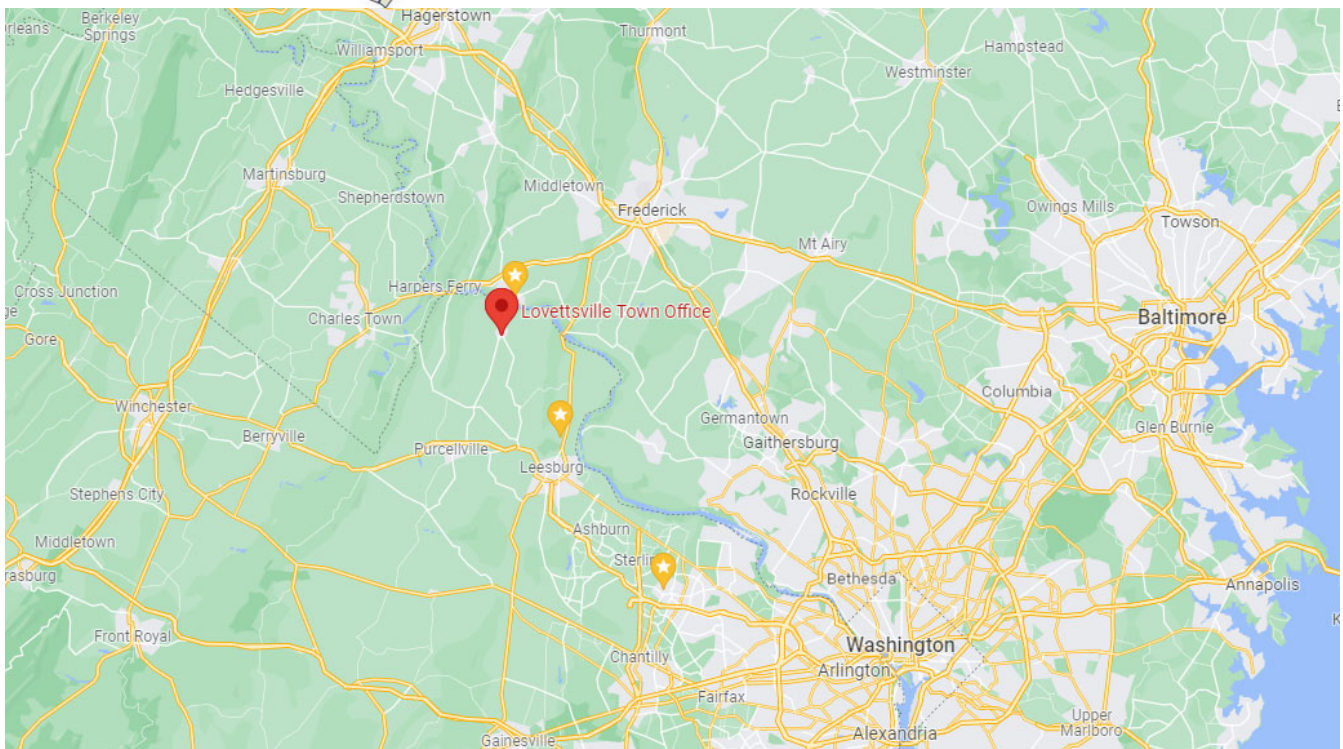
Comprehensive Plan (2018)

## Executive Summary/Introduction: **Town Location**



Lovettsville, VA is the most northern located town in Loudoun County and Virginia. It is conveniently located to:

- Frederick, MD (18 miles)
- Martinsburg, WV (31.2 miles)
- Hagerstown, MD (31.4 miles)
- Dulles International Airport (31 miles)
- Winchester, VA (37.3 miles)
- Washington D.C. (55 miles)
- Reagan National Airport (58 miles)
- Baltimore/Washington International Airport (68 miles)



In addition, Lovettsville is close to the MARC train station in Brunswick, Maryland, located about three miles from Lovettsville on the Brunswick Line, provides commuter rail transportation to Montgomery County and Washington, DC for residents of the Lovettsville area.



## Executive Summary/Introduction: **Vision, Strategic Goals and Values:**

### **Town Vision:**

Lovettsville is a rural welcoming community that values its small-town friendly character, celebrates its historical roots, increases the Town's quality of life and the Town's sense of community by providing reliable public services, promoting events and volunteerism, and creating a loving place where residents and businesses thrive.

### **Strategic Goals:**

The Town of Lovettsville seeks to:

1. Maintain a scale of structures and development compatible with the Town's small-town character, preserve visual aesthetics and leverage the natural viewsheds within and around town.
2. Preserve and promote the historic resources and unique cultural heritage of the Town.
3. Accommodate small businesses within the Town, including those that sell locally sourced products and services.
4. Preserve and enhance open spaces and recreational facilities for public use and enjoyment.
5. Protect, conserve, and restore the natural resources of the Town, particularly dark skies, open spaces and wildlife habitat. Lovettsville Comprehensive Plan
6. Promote well-planned residential, office, light industrial and commercial growth that has a density and building scale consistent with the Town's low-density character.
7. Create a balanced transportation network providing facilities for vehicles, pedestrians and bicyclists and encourage mass transit for residents commuting to regional employment centers.
8. Build a sustainable community that provides essential services, conveniences, and public facilities.
9. Plan, manage and support events to foster community spirit, improve quality of life and promote economic development.

### **Values:**

Lovettsville's overall values can be summarized as:

#### Small Town Quality of Life

- We support maintaining a peaceful, small town feel that fosters sustainable, essential services.

#### Historical and Environmental Stewardship

- We support promoting a healthy environment for all citizens and preserving our cultural heritage.

#### Welcoming and Cooperative Community

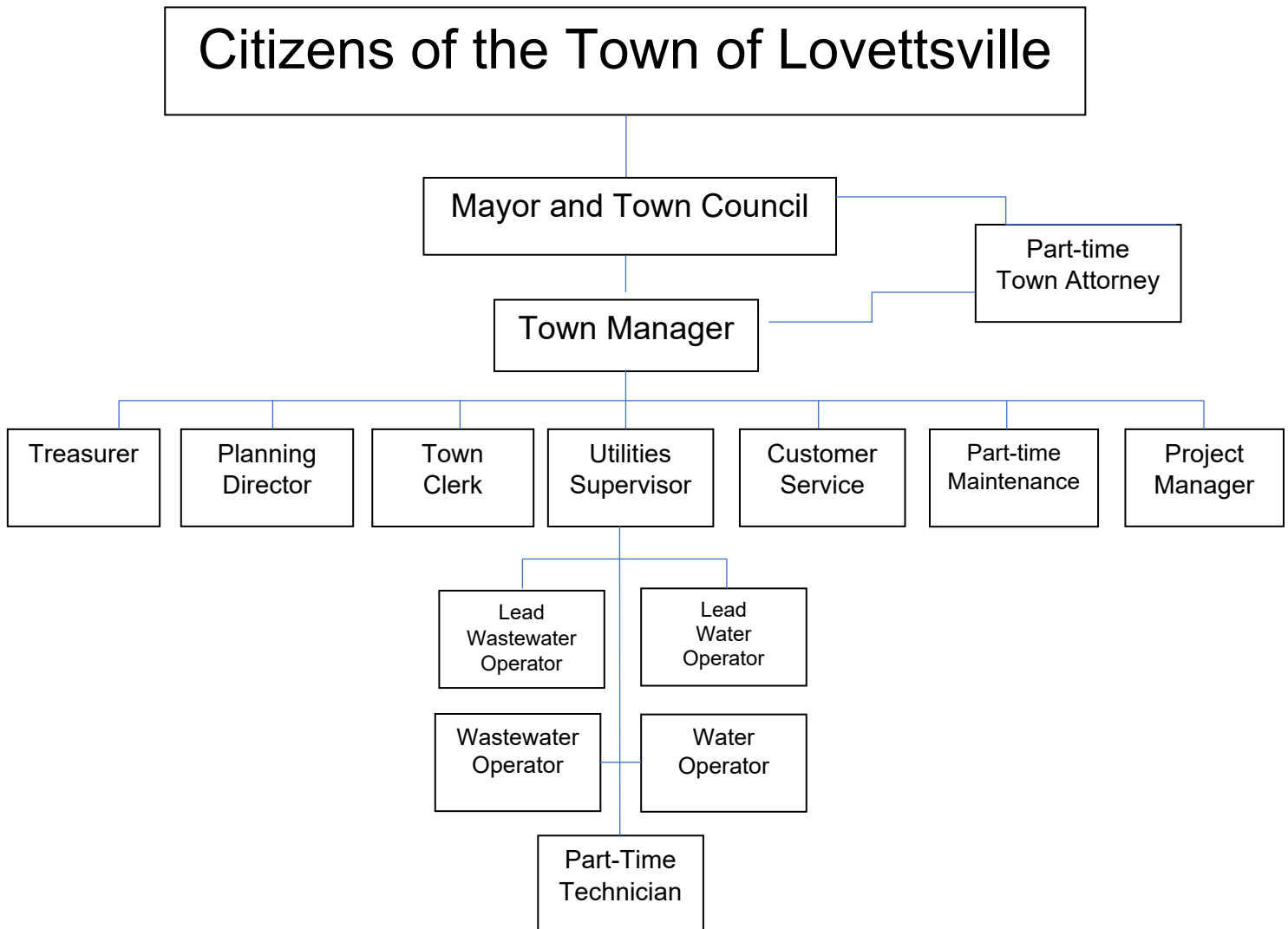
- We support existing and welcome new businesses, organizations, and residents into the community, treating our neighbors with dignity and respect, and promoting volunteerism, community service and cooperation.

## **Executive Summary/Introduction: Fiscal Year 2023 Town Council Focus Areas/ Priorities**

The following priorities were agreed upon by Town Council at their November 13, 2021 retreat and were formally adopted by Town Council on December 16, 2021:

- Administrative Strategy w/ Tenets and Vision
- Budgetary/ Accounting Oversight
- Maintain Equalized Tax Rates and Established User Fees
- Review Town Comprehensive Plan per VA Code
- Financial Management & Adherence to Fiscal Policy
- External Funding of Capital Improvements Plan
- Economic Development Opportunities
- Cost Effective Water & Sewer Operations
- Facility & Asset Management
- Planning Zoning & Code Enforcement
- Staff Organization & Development
- Communications
- Evaluate New/Diversification of Revenue Sources



**Executive Summary/Introduction: Organization Chart:**

## **Executive Summary/Introduction: Town Manager's Transmittal Letter**

January 20, 2022

Mayor, Town Council and Residents of Lovettsville:

I am pleased to present the Town of Lovettsville's Proposed Budget for Fiscal Year 2023 and the proposed 5-year Capital Improvement Plan for Fiscal Years 2023-2027. The following priorities were agreed upon by Town Council at their November 13, 2021 retreat and were formally adopted by Town Council on December 16, 2021:

- Administrative Strategy w/ Tenets and Vision
- Budgetary/ Accounting Oversight
- Maintain Equalized Tax Rates and Established User Fees
- Review Town Comprehensive Plan per VA Code
- Financial Management & Adherence to Fiscal Policy
- External Funding of Capital Improvements Plan
- Economic Development Opportunities
- Cost Effective Water & Sewer Operations
- Facility & Asset Management
- Planning Zoning & Code Enforcement
- Staff Organization & Development
- Communications
- Evaluate New/Diversification of Revenue Sources

The Proposed Fiscal Year 2023 Budget and Fiscal Year 2023-2027 Capital Improvement Plan adhere to the Town Manager's recommended revisions to the Financial Policy as presented to Town Council on January 20, 2022. The Town Council's adopted Financial Policy, if changed, could result in fiscal impacts for Fiscal Year 2023.

### **General Fund**

The Proposed Fiscal Year 2023 General Fund totals \$1,758,787 or a decrease of \$264,060 or 13.1 percent from the Fiscal Year 2022 Adopted Budget. This decrease is primarily due to the separation of capital project budgets from the General Fund to the General Government- Capital Projects Fund. The resulting \$668,000 of Fiscal Year 2022 moved to the new General Government- Capital Projects Fund is offset by \$403,940 in additional expenditures for increased operating, debt and contribution to the Proposed Fiscal Year 2023-2027 Capital Improvement Plan. The majority of the increase is attributable to \$279,500 required for capital asset replacements; \$44,688 for personnel salary and benefit adjustments; contractual services costs increase associated with landscaping and IT consulting, and utilization of ARPA funding for \$50,000 for the non-profit grant program and \$50,000 in business interruption grant program.

The Proposed Fiscal Year 2023 Budget is predicated on the continued growth in consumer tax revenues. Consumer tax revenue derive from business activity such as Meals and Beverage Taxes, Sales Taxes, Bank Franchise, Cigarette Sales Taxes and Business Licenses. The Proposed Budget includes an overall increase of 27.9 percent or \$149,253 in consumer taxes over the Fiscal Year 2022 Adopted Budget estimates. This increase is primarily attributable to the Fiscal Year 2022 Budget including conservative revenue projections due to the COVID-19 pandemic conditions. The Fiscal Year 2023 projected revenues reflect the actuals from Fiscal

Year 2021 and the sustained trend since July 2021. Greater detail will be presented to Town Council as part of one of their four scheduled Budget Work Sessions.

In 2022, there were no new residential or commercial units added and the Town remains at 980 total residential units and 31 commercial units. Although the number of units did not change, the re-evaluation of the existing units is projected to increase an average of 16.3 percent over 2021 real estate values or from a total valuation of \$399,419,750 to \$463,237,700. The average re-evaluation of residential units is an increase of 17.1 percent which includes on average increases of 9.1 percent for Townhomes to 18.3 percent for Single Family Detached Units. The average Commercial re-evaluation increases are 5.2 percent for Multi-Family and 8.8 percent for Commercial and Industrial units. This is a milestone year-over-year increase in re-evaluation for both residential and commercial units and is a testament to the quality of life, sense of community and the value of housing offered in the Town of Lovettsville.

One of the Town Council adopted priorities is to “maintain equalized tax rates and established user fees.” The equalized real estate property tax rate for 2022 is 15.2¢ per \$100 of assessed valuation. Real estate property taxes are collected semi-annually, half in June and half in December. As such, the 2022 tax rate impacts the current fiscal year, as tax year 2022 (calendar year) overlaps both FY 2022 (June payment) and Fiscal Year 2023 (December 2022 payment). The resulting impact of the equalized tax rate on Fiscal Year 2022 is a decrease of \$21,122 in General Fund revenue compared to the Fiscal Year 2022 Adopted Budget; or a decrease of \$56,985 compared to the current tax rate of \$17.8¢ per \$100 assessed valuation.

The Proposed Fiscal Year 2023 General Fund budget is based on a 15.2¢ real estate tax rate for the proposed operating and debt costs. However, I am also proposing a recommended alternative real estate tax rate of 17.27¢ in order to fund the required contribution of \$93,434 from the General Fund to fund the Capital Improvement Plan. The real estate property tax rate of 17.27¢ results in roughly an \$11,000 decrease in revenue for Fiscal Year 2022, and a decrease of \$21,612 for Fiscal Year 2023 compared to the current tax rate of \$17.8¢ per \$100 assessed valuation.

### **General Government- Capital Projects Fund/ Capital Improvement Plan**

As part of the Fiscal Year 2023 Proposed Budget, a new multi-year capital projects fund is being established called the General Government- Capital Projects Fund. This fund is to align all capital project expenditures and revenues associated with the Town’s general government capital projects in the Capital Improvement Plan as well as the General Fund’s Capital Asset Replacement program.

For Fiscal Year 2023, the proposed General Government- Capital Projects Fund totals \$1,298,500 which reflects the local and grant awarded funding associated with seven general government projects included in the Proposed Fiscal Year 2023-2027 Capital Improvement Plan. Of this total, \$284,500 or 17.2 percent derives from General Fund contributions or the use of the Capital Asset Replacement Reserve.

The seven general government projects are comprised of:

- E. Broad Way Phase 2A Streetscape Improvements
- S. Church Street/ E. Pennsylvania Avenue Improvements
- S. Loudoun Street/ S. Locust Street Improvements
- Town Square and Town Green Improvements
- Vehicle Replacement
- Quarter Branch Barn Improvements
- Town Square/ W Broad Way Intersection Improvements

**Utilities Fund**

The Proposed Fiscal Year 2023 Utilities Fund totals \$2,244,486 or an increase of \$319,862 or 16.6 percent over the Fiscal Year 2022 Adopted Budget. Of this total increase, roughly \$80,000 is attributable to the operating budget and the remainder is associated with the proposed Fiscal Year 2023-2027 Capital Improvement Plan, which utilizes \$625,000 of the Town's second tranche of American Rescue Plan Act of 2022 (ARPA) funding that is anticipated in July 2022. ARPA funding is proposed to be utilized for capital projects included in the Fiscal Year 2023-2027 Capital Improvement Plan. The Fiscal Year 2023-2027 Capital Improvement Plan includes nine capital projects, of which, seven include funding totaling \$675,000 for Fiscal Year 2023. The seven projects funded in Fiscal Year 2023 are:

- Sludge Hauling Apparatus
- I&I Sewer Gravity/ Manhole Repairs
- Waterline Replacements- E. Broad Way/ S. Church Street
- Water Treatment Plant Repairs
- Vehicle Replacement
- Wastewater Treatment Plant- UV Basin Upgrade/ Replacement
- Frye Court Pump Station Security Improvements

The Fiscal Year 2023 Proposed Budget includes a recommended three percent increase to water and sewer user rates for a total of \$1,242,400 in revenue, which is a slight decrease of \$2,518 from the Fiscal Year 2022 Adopted Budget estimate of \$1,245,918. Water and sewer usage to date is lower than projected in the Fiscal Year 2022 Adopted Budget and as a result is anticipated to yield less than estimated revenue in Fiscal Year 2022. The three percent increase in water and sewer rates proposed in Fiscal Year 2023 will basically yield the budgeted revenue estimates of Fiscal Year 2022. This decrease in projected revenue is offset by anticipated revenue associated with approved developments throughout Town such as the Lovettsville South Square Phase 2 project. The associated availability and connection fees are proposed to be utilized for the debt and contribution required to support the Capital Improvement Plan.

**Events Fund**

The Proposed Fiscal Year 2023 Events Fund totals \$247,583 which is the same amount as the Fiscal Year 2022 Adopted Budget. The revamped Oktoberfest Committee Structure and vision may result in some adjustments to the proposed Fiscal Year 2023 expenditures.

More details regarding the Fiscal Year 2023 Proposed Budget are included in the budget document in the Line-Item Detail Report. These reports include detailed descriptions for each budget account as well as a comparison, where applicable to previous fiscal years. The report includes data from the Fiscal Year 2021 Actuals, Fiscal Year 2022 Adopted Budget, and the Proposed Fiscal Year 2023 Budget.

In conclusion, I want to take the opportunity to state my appreciation for the Town's employees, Mayor, Town Council and Commission members that assisted with the development of the Proposed Fiscal Year 2023 Budget and the Fiscal Year 2023-2027 Capital Improvement Plan. Further, I want to share a special recognition to Lisa Mullen, Customer Service/ Accounting and Candi Choi, Town Clerk for their dedication and contributions to developing the budget.

Best Regards,



Jason L Cournoyer  
Town Manager

## Budget Process: **Development Process and Schedule**

### **Budget Process:**

The Town of Lovettsville's operating budget is based on a fiscal year cycle from June-July annually. The budgeting process and the basis of budgeting are consistent with the Town's financial policy.

### **Budget Development Process:**

The Town begins with a "Budget Kickoff" where the Town Manager discusses components of the budget with staff and the Town Council. This process begins in October. The Town Manager and team compiles the proposed expenditures, budget data and capital outlays for the 5-Year Capital Improvement Plan. The team is comprised of the Town Treasurer, Customer Service/Accounting, Utility Supervisor, Project Manager, and the Town Clerk. The Budget Team adjusts the budget where appropriate to meet management objectives and Town Council priorities.

### **Budget Development Schedule:**

<b>October – November</b>	<ul style="list-style-type: none"> <li>• Town Council/Town Manager set Budget Priorities</li> <li>• Town Manager/Staff compare Funds and Descriptions</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>• Town Manager/Staff – Analyze Line Items</li> <li>• Town Manager/Project Manager – Develop and Review CIP</li> <li>• Town Manager/Staff review tax assessments</li> </ul>
<b>January</b>	<ul style="list-style-type: none"> <li>• Town Manager/Staff Develop Proposed Budget and Real Estate Tax Rate</li> <li>• Town Manager Presents Draft CIP to Infrastructure Committee</li> <li>• Planning Commission CIP — Public Hearing</li> <li>• Town Manager Presents Town Council Proposed Budget, Capital Improvement Plan and Schedule of Fees</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Town Council Work Session #1 (Utilities Fund)</li> <li>• Town Council Work Session #2 (CIP)</li> <li>• Effective Tax Rate Ad Published in Newspaper</li> <li>• Town Council Regular Meeting- Budget Work Session #3(General Fund)</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>• Town Council Work Session #4</li> <li>• Proposed Budget– Town Council Public Hearing</li> <li>• Tax Rate and Fees– Town Council Public Hearing</li> <li>• Town Council Adopts Budget, CIP, Tax and Schedule of Fees</li> <li>• Submit Real Estate Tax Rate to Loudoun County following budget adoption (due by April 1 annually)</li> </ul>

### **Budget Cycle:**

The Town of Lovettsville's operating budget is based on a fiscal year cycle from June 30 – July 1 annually. The budgeting process and the basis of budgeting are consistent with the Town's Financial Policy and Town Charter, as described throughout this budget document.



## Budget Process: **Organization**

### **How the Budget is Organized:**

The Town of Lovettsville's budget document is divided into five sections. The first section provides an overview of Town government and includes statistic and demographic information about residents, businesses, and visitors. The second section provides a "Budget in Brief" financial summary about each major fund. The third section details the General Fund, Utilities Fund, and Events Fund Budget by line item. The fourth section provides the Five-Year Capital Improvement Plan. The final section details the taxes and fees schedule set by the Town Council. The Town's budget focuses on function and efficiency in the administration of government; it illustrates the Town's commitment to provide the necessary services that ensure a quality of life and enhance the future of the Town.

## Budget Summary and Overview: **Basis of Accounting and Budgeting**

The basis of the Town's Accounting and Budget includes the audit of financial statements of the Town, the financial position of government activity, the business-like activity, and each major fund, as well as any changes to these activities, funds, or cash flows. This basis shows that the Town of Lovettsville has provided a transparent and fair alignment according to the accounting principles as generally accepted in the U.S. (GAAP).

The Town Charter (Section 3.4) provides the Town Council the power to control and manage the fiscal affairs of the Town and to make such ordinances, orders and resolutions relating to the same as it may deem necessary. After the close of each fiscal year, the council shall cause to be made an independent audit of the accounts, books, records, and financial transactions of the Town either by the Auditor of Public Accounts of the Commonwealth or by an independent certified public accountant to be selected by the council. The report of such audit shall be filed within such time as the council shall specify, and one copy thereof shall always be available for public inspection in the Town's offices during the Town's regular business hours.

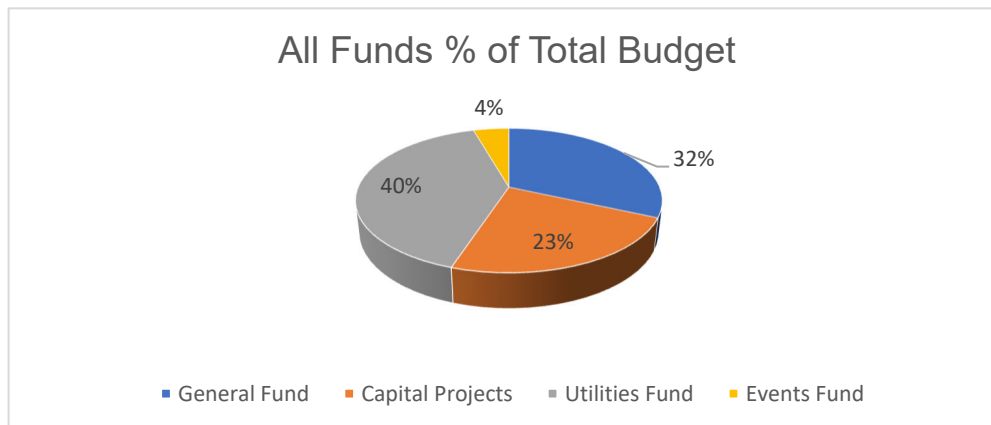
Further, the Town Charter (Sec. 2.4.) states that the Town shall have the power and authority to acquire, establish, maintain, operate, extend and enlarge waterworks and sewage disposal plants within or without the corporate limits of the Town; and to establish and enforce reasonable rates, rules and regulations for the use of same, any or all of which rates, rules and regulations the Council may alter from time to time. In operating public water and sewer services, the Town may charge a different rate for services furnished to customers outside the corporate limits of the Town from the rates charged for similar services to customers within the corporate limits. The Town may provide by ordinance that all unpaid water and sewer service charges and interest thereon shall constitute a lien on the real estate served by the water or sewer line through which the service is provided.

The Power to incur debts and contract loans, is provided to the Town Council in the Town Charter (Sec. 2.5). The council, within the limits of the constitution of this commonwealth and in accordance with the provisions of general law, may, in the name of and for the use of the Town, contract loans or cause to be issued certificates of debt, notes or bonds. The council shall have the power to negotiate temporary loans, in anticipation of taxes, for the purpose of paying current expenses of the Town, such loans to be evidenced by bonds or notes bearing interest at a rate permitted by general law for Towns, and such bonds or notes shall be payable within one year from the date of issue out of the current revenue of the year in which the same are issued. No such temporary loan shall in the aggregate exceed 75 percent of the Town's income of the previous year. All bonds and other evidence of indebtedness of the Town shall be signed by the mayor and countersigned by the Town Clerk.

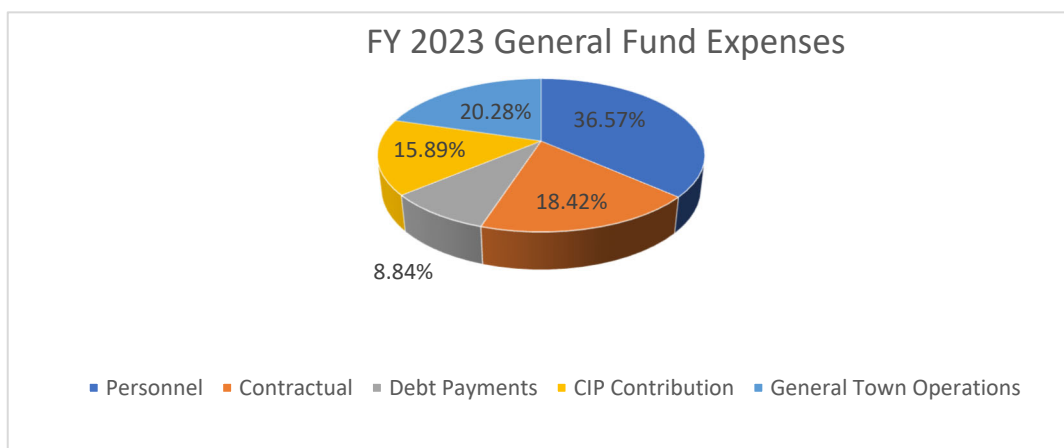
## Budget Summary and Overview: Fund Description and Fiscal Year 2023 Summary

The Fiscal Year 2022 Adopted/Actual Budget for General, Utilities, Events and Capital Improvement Funds totals \$5,549,356. This represents an overall increase of \$1,354,302 or 32.1 percent over the Fiscal Year 2022 Adopted Budget. The table below illustrates the Fiscal Year 2023 Proposed Budget for all of the funds.

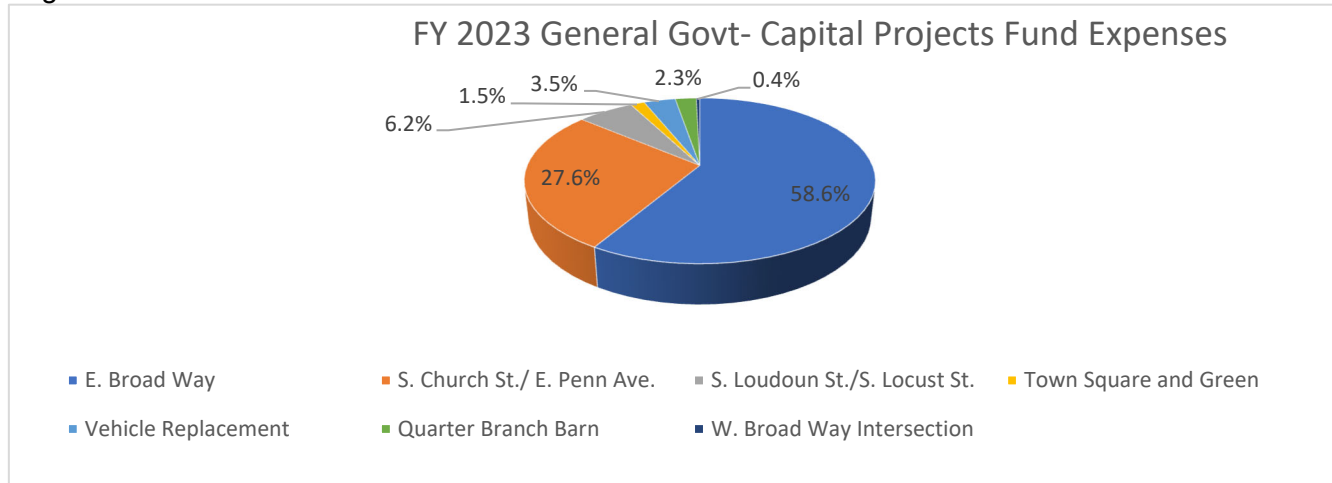
Fund	FY 2022 Adopted	FY 2023 Proposed	\$ Change	% Change
<b>General Fund</b>	\$1,354,847	\$1,758,787	\$403,940	29.80%
<b>General Government – Capital Projects Fund</b>	\$668,000	\$1,298,500	\$630,500	94.40%
<b>Utilities Fund</b>	\$1,948,637	\$2,244,486	\$319,862	16.60%
<b>Event Fund</b>	\$247,583	\$247,583	\$0	-%
<b>Total- All Funds</b>	<b>\$4,219,067</b>	<b>\$5,549,356</b>	<b>\$1,354,302</b>	<b>32.1%</b>



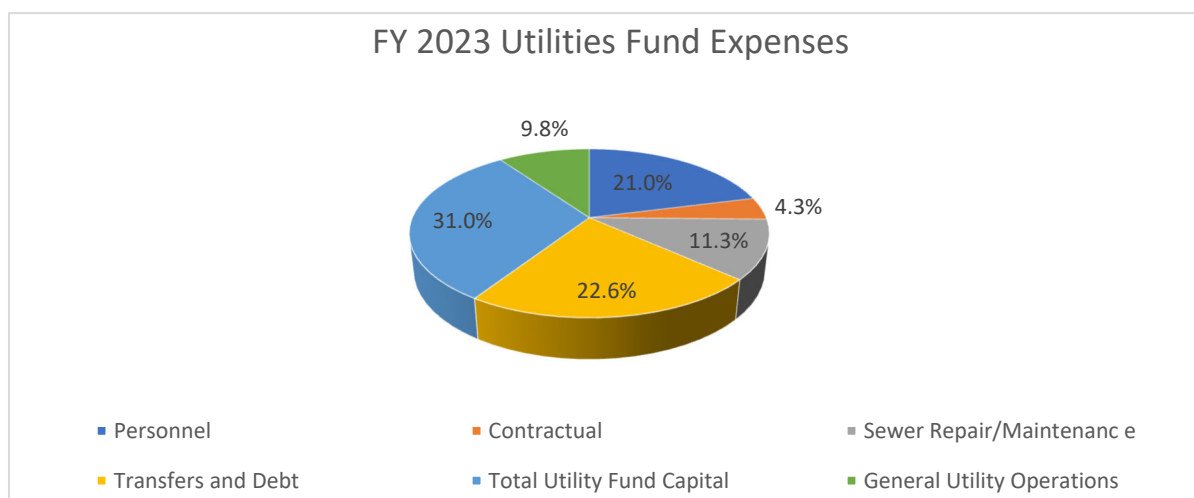
**General Fund:** The General Fund is the operating fund for the Town and includes the funding for efficient business activities of the general government. The Proposed Fiscal Year 2023 Budget for the General Fund totals \$1,758,787 or an increase of \$403,940 or 29.8 percent over the Fiscal Year 2022 Adopted Budget. The increase in the General Fund budget is attributed to personnel salary and benefit adjustments, contractual services cost increases for landscaping and IT consulting, and a contribution to the Capital Improvement Plan for capital asset replacement and capital project local funding.



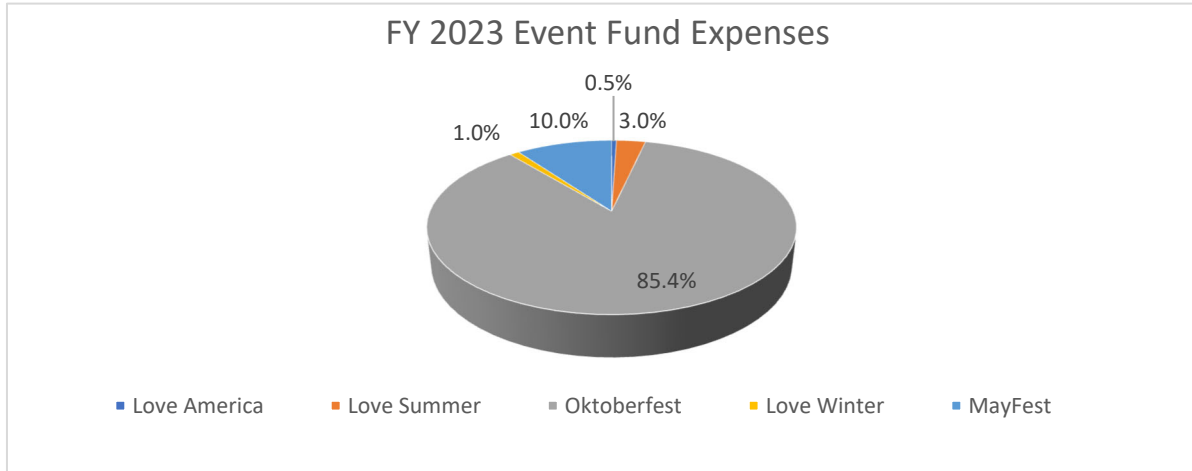
**General Government- Capital Projects Fund:** The General Government- Capital Projects Fund is the multi-year capital fund for the General Government capital projects and capital asset replacement and is included in the Town's 5-year Capital Improvement Plan. The Fiscal Year 2023 appropriations for the fund totals \$1,298,500 or an increase of \$630,500 or 94.4 percent over the equivalent Fiscal Year 2022 Adopted Budget capital projects budget.



**Utilities Fund:** The Utilities Fund is the enterprise fund for the Town's water and sewer service. The Proposed Fiscal Year 2023 Budget for the Utilities Fund totals \$2,244,486 or an increase of \$319,862 or 16.6 percent over the Fiscal Year 2022 Adopted Budget. The increase in the Utilities Fund budget is attributed to personnel salary and benefit adjustments, contractual services cost increases for landscaping and IT consulting, interfund transfers for administrative overhead, and the required contribution to the Capital Improvement Plan for repair, renewal and replacement (3R) expenditures and capital project funding. It should be noted that \$625,000 of American Rescue Plan Act of 2021 (ARPA) funding is being utilized for the Utilities Fund capital projects in Fiscal Year 2023 of the Town's 5-year FY 2023-2027 Capital Improvement Plan.



**Events Fund:** The Events Fund is a special revenue fund for the Town operated or sponsored events including LoveWinter, Mayfest, LoveSummer, LoveAmerica and Oktoberfest. The Proposed Fiscal Year 2023 Budget for the General Fund totals \$247,583, which remains the same amount as the Fiscal Year 2022 Adopted Budget.

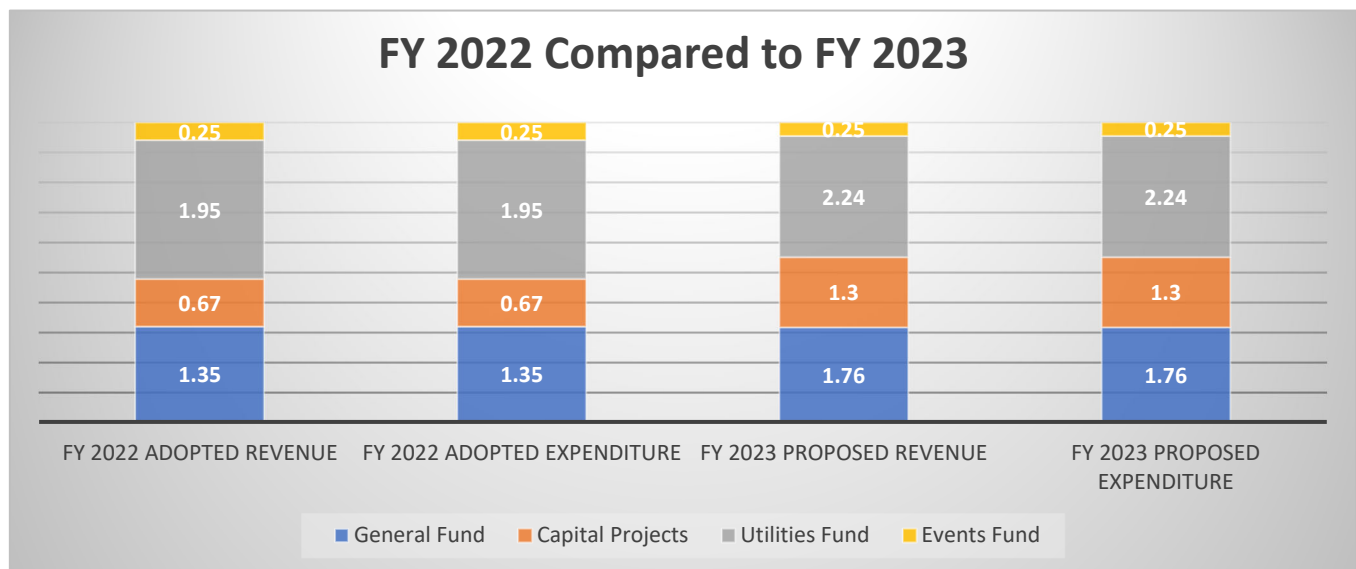


## Budget Summary and Overview: Revenue and Expenditure Summary/ Graphs

### Revenues by Fund

	FY 2022 Adopted	FY 2023 Proposed	Amount Increase/Decrease	Percentage Change (+/-)
General Fund	\$1,354,847	\$1,758,787	\$403,940	29.8%
General Govt.- Capital Projects Fund	\$668,000	\$1,298,500	\$630,500	94.4%
Utilities Fund	\$1,948,637	\$2,244,486	\$319,862	16.6%
Events Fund	\$247,583	\$247,583	\$0	-%
<b>Total Revenues</b>	<b>\$4,219,067</b>	<b>\$5,549,356</b>	<b>\$1,354,302</b>	<b>32.1%</b>

\*General Fund for FY 2022 adjusted to aligned with Proposed FY 2023 Structure.



### Expenditures by Fund

	FY 2022 Adopted	FY 2023 Proposed	Amount Increase/Decrease	Percentage Change (+/-)
General Fund	\$1,354,847	\$1,758,787	\$403,940	29.8%
General Govt.- Capital Projects Fund	\$668,000	\$1,298,500	\$630,500	94.4%
Utilities Fund	\$1,948,637	\$2,244,486	\$319,862	16.6%
Events Fund	\$247,583	\$247,583	\$0	-%
<b>Total Expenditures</b>	<b>\$4,219,067</b>	<b>\$5,549,356</b>	<b>\$1,354,302</b>	<b>32.1%</b>

## Budget Summary and Overview: Real Property Tax Analysis

**Real Property Tax:** Real property primarily refers to real estate property. Real Property taxes are the largest single source of revenue for the General Fund, and is used to fund recurring operational expenditures, debt and capital contributions to the Town's Capital Improvement Plan.

The Fiscal Year 2023 Proposed Budget includes a tax rate of 15.2¢ per \$100 assessed valuation, which is a decrease of 2.6¢ or 14.6 percent from the current tax rate of 17.8¢ included in the Fiscal Year 2022 Adopted Budget. The proposed tax rate reflects the equalized tax rate based on the re-evaluation of existing residential and commercial parcels in the Town. An equalized tax rate is the average tax rate that will generate the same total revenue out of the existing parcels.

The Town did not add any new residential or commercial units in 2022. The Town continues to have 980 residential units and 31 commercial units, for a total of 1,011 units. The total valuation of the Town's taxable properties for 2022 is \$440,550,850, which is an increase of \$61,745,410 or 16.3 percent increase over the 2021 valuation total of \$378,805,440.

LOVETTSVILLE-TOWN	2021 Assessment	2021 Parcels	2022 Assessment	2022 Parcels	Total Value Change	Value % Change	Eqlzd Avg Asmnt	Average Asmnt
Class 1 - Single Family Residential (Detached)	\$ 314,160,550	766	\$ 371,547,510	770	\$57,386,960	18.27%	\$484,372	\$482,529
Class 1 - Single Family Residential (Townhouse)	\$ 40,821,210	132	\$ 44,526,360	132	\$3,705,150	9.08%	\$337,321	\$337,321
Class 1 - Single Family Residential (Other- includes vacant land)	\$ 2,682,840	69	\$ 3,211,510	69	\$528,670	19.71%	\$46,498	\$46,544
<b>Class 1 Total</b>	<b>\$ 357,664,600</b>	<b>967</b>	<b>\$419,285,380</b>	<b>971</b>	<b>\$61,620,780</b>	<b>17.23%</b>	<b>\$433,055</b>	<b>\$431,808</b>
Class 2 - Single Family Residential (Detached)	\$ 2,511,450	13	\$ 1,027,190.00	9	(\$1,484,260)	-59.10%	\$79,015	\$114,132
<b>ALL RESIDENTIAL CLASS 1 AND 2</b>	<b>\$ 360,176,050</b>	<b>980</b>	<b>\$420,312,570</b>	<b>980</b>	<b>\$60,136,520</b>	<b>16.70%</b>	<b>\$428,358</b>	<b>\$428,890</b>
Class 3 - Multi Family	\$ 962,450	2	\$ 1,012,710	2	\$50,260	5.22%	\$506,355	\$506,355
Class 4 - Commercial & Industrial	\$ 17,666,940	29	\$ 19,225,570	29	\$1,558,630	8.82%	\$662,951	\$662,951
<b>TOTAL TAXABLE</b>	<b>\$378,805,440</b>	<b>1011</b>	<b>\$440,550,850</b>	<b>1011</b>	<b>\$61,745,410</b>	<b>16.30%</b>	<b>\$435,242</b>	<b>\$435,758</b>
Class 7 - Exempt Property	\$ 20,614,310	33	\$ 22,686,850	33	\$2,072,540	10.05%	\$674,077	\$687,480
<b>TOTAL TAXABLE AND EXEMPT</b>	<b>\$399,419,750</b>	<b>1044</b>	<b>\$463,237,700</b>	<b>1044</b>	<b>\$63,817,950</b>	<b>15.98%</b>	<b>\$442,791</b>	<b>\$443,714</b>

The resulting average 2022 assessment value for residential parcels is \$428,890 or an increase of \$61,363 or 16.7 percent over 2021 values. Of this amount, Single Family Detached homes increased 18.27 percent in value, Townhouses increased nine percent, and commercial increased 5.22 percent for Multi-Family and 8.82 percent for Commercial and Industrial parcels. Residential valuation reflects the majority of the Town's total valuation and represents 95.4 percent of the total valuation and 97 percent of the number of parcels within the Town. As such, the next section will focus on the resulting average residential tax bill for 2022.



## Budget Summary and Overview: **2022 Residential Tax Bill Analysis**

### Residential 2022 Tax Bill Comparison:

The Fiscal Year 2023 Proposed Budget is based on the equalized tax rate of 15.2¢ per \$100 assessed valuation. However, an alternate tax rate of 17.27¢ is also recommended for Town Council's consideration in order to fully fund the Fiscal Year 2023 Capital Improvement Plan.

The following table provides the resulting residential tax bills for 2022 based on the current tax rate of 17.2¢, the proposed Fiscal Year 2023 rate of 15.2¢, and the alternate tax rate for Fiscal Year 2023 of 17.27¢:

Housing Type	2021 Avg. Tax Bill	Avg. 2022 Tax Bill @ 17.8¢	Avg. 2022 Tax Bill @ 15.2¢	Avg. 2022 Tax Bill @ 17.27¢
Single Family Detached	\$ 730.03	\$ 858.90	\$ 733.44	\$ 833.33
Townhome	\$ 550.47	\$ 600.43	\$ 512.73	\$ 582.55
<b>All Residential</b>	<b>\$ 654.20</b>	<b>\$ 763.42</b>	<b>\$ 651.91</b>	<b>\$ 740.69</b>

\*EACH PENNY OF TAX RATE ON THE AVERAGE ANNUAL TAX BILL IS EQUAL TO: \$48.25 FOR SFD; AND \$33.73 FOR TOWNHOUSE

### Western Loudoun Towns Real Estate Tax Comparison:

The following table reflects the FY 2022 adopted tax rates, and where data is available, the resulting average residential tax bill for 2021.

Town	Average Assessment	FY 2022 RE Tax Rate	2021 Residential Annual Tax Bill
<b>Hamilton</b>	\$ 366,429	28.0¢	\$ 1,026.00
<b>Round Hill</b>	\$ 399,300 *	9.6¢	\$ 383.33
<b>Middleburg</b>	\$ 540,229	15.3¢	\$ 826.00
<b>Lovettsville</b>	<b>\$ 374,864</b>	<b>17.8¢</b>	<b>\$ 654.40</b>

\*Round Hill average assessed valuation is from 2020.

It should be noted that Hamilton and Round Hill both levy personal property taxes at rates of \$1.10 and \$1.15 per \$100 assessment value respectively. Lovettsville and Middleburg do not currently levy a personal property tax.

## Budget Summary and Overview: **Other Taxes Analysis**

**Consumer Taxes:** The Proposed Fiscal Year 2023 Budget is predicated on the continued growth in consumer tax revenues. Consumer tax revenue derive from business activity such as Meals and Beverage Taxes, Sales Taxes, Bank Franchise, Cigarette Sales Taxes and Business Licenses. The Proposed Budget includes an overall increase of 27.9 percent or \$149,253 in consumer taxes over the Fiscal Year 2022 Adopted Budget estimates.

**Sales and Use Taxes:** Currently, the Town is provided a portion of the sales and use taxes levied in Loudoun County by the Commonwealth of Virginia. The Town receives the equivalent portion of the school aged population within Loudoun County. Over the past two years, sales and use tax revenue has continued to grow in Loudoun County primarily due to the collection of online sales that began in January 2019. As a result, the Fiscal Year 2023 Proposed Budget includes \$270,000 or an increase of \$47,000 or 21.1 percent over the Fiscal Year 2022 Adopted Budget estimate of \$223,000.

**Business Licenses:** The Town's business license is levied as a percentage of gross revenue for a business located or conducting business within the corporate Town limits. Due to the conservative projection included in the Fiscal Year 2022 Adopted Budget, the Fiscal Year 2023 Proposed Budget includes an increase of \$32,000 or 64.0 percent for a total of \$82,000.

**Bank Franchise Tax:** Bank Franchise Tax is levied on the net capital of banks within the Town corporate limits at a rate 80 percent of the state rate, or \$0.80 per \$100 of taxable value. The Fiscal Year 2023 Proposed Budget includes the same project revenue estimate of \$30,000 as Fiscal Year 2022.

**Meals Tax:** The Town levies a supplemental sales tax on prepared meals and beverages for all restaurant and retailers within the Town's corporate limits. The Fiscal Year 2023 Proposed Budget does not include any adjustments to the current tax rate of three percent. However, due to the conservative projections included in the Fiscal Year 2022 Adopted Budget, the projected revenue from the meals tax totals \$200,633 or an increase of \$65,633 or 48.6 percent over the Fiscal Year 2022 budgeted estimate of \$135,000.

**Cigarette Tax:** The Town levies a supplemental sale tax of \$0.40 for each pack of cigarettes sold within the Town corporate limits. The Fiscal Year 2023 Proposed Budget includes a slight projected increase in revenue totaling \$24,000 or \$1,000 increase over the Fiscal Year 2022 budgeted estimates.

## Budget Summary and Overview: **Utilities Fund**

The Proposed Fiscal Year 2023 Utilities Fund totals \$2,244,486 or an increase of \$319,862 or 16.6 percent over the Fiscal Year 2022 Adopted Budget. Of this total increase, roughly \$80,000 is attributable to the operating budget and the remainder is associated with the proposed Fiscal Year 2023-2027 Capital Improvement Plan.

The notable adjustments to the Fiscal Year 2023 Proposed Budget in comparison to the Fiscal Year 2022 are as follows for the operating budgetary categories:

Personnel: \$25,247 or 5.7 percent increase attributable to the conversion of an Operator position from part-time to full-time in Fiscal Year 2022, and salary and benefit adjustments of existing employees.

Contractual Services: \$16,472 or 14.6 percent decrease primarily attributable to conducting and completing the budgeted Water Rate Study in Fiscal Year 2022; the reallocation of sewer sample testing funding to Sewer Supplies and Equipment; and adjustments to financial management and outside accounting services.

Sewer Repair/ Maintenance: \$36,720 or 17.0 percent decrease due primarily to reallocating \$25,000 of Inflow and Infiltration (I&I) repairs from the operating budget line-item to part of the Capital Improvement Plan; and an anticipated sludge handling service cost decrease of \$16,320. These decreases are offset by a \$5,000 increase in anticipated Wastewater Treatment Plant recurring maintenance and repair costs.

Water Repair/Maintenance: \$12,330 or 19.8 percent increase attributable to the managed IT consulting services required as a result of the departure of the Town's IT Director in fall 2021; and the allocation of the landscaping costs associated with maintaining the 4 water facilities.

Vehicle/ Miscellaneous: \$14,082 or 26.0 percent increase attributable primarily to credit card fees and bank fees that were underbudgeted in Fiscal Year 2022 and are associated with online water and sewer billing payments.

Sewer Supplies and Equipment: \$14,367 or 42.9 percent increase attributable to the reallocation of sewer sampling and testing funding from Contractual Services; increase costs for chemicals and fuel; and increases in postage and office supply costs associated with monthly billing.

Water Supplies and Equipment: \$14,367 or 42.9 percent increase attributable to increase costs for chemicals and fuel; equipment repair funding needed; and increases in postage and office supply costs associated with monthly billing.

## Budget Summary and Overview: **Utilities Fund: Water and Sewer Rate Changes Analysis**

**Fiscal Year 2022 Year-end Projection for Water and Sewer Usage Impacting Fiscal Year 2023:** The usage of water and sewer services in Fiscal Year 2022 to date, or from July 2021 through December 2021, are not in line with the projected revenue estimates included in the Fiscal Year 2022 Adopted Budget were based. At this time, it is projected that the gallons used and billed could be as much as one million gallons less than projected. The level of usage impacts the revenue billed and collected.

**Fiscal Year 2023 Water and Sewer Rates:** The Fiscal Year 2023 Proposed Budget includes a three percent increase in the minimum user rate and the water and sewer user rates. This nominal rate increase is anticipated to result in total revenue of \$1,243,400, which is a slight decrease of \$2,518 from the Fiscal Year 2022 Adopted Budget estimate of \$1,245,918. The three percent increase in water and sewer rates proposed in Fiscal Year 2023 will basically yield the budgeted revenue estimates of Fiscal Year 2022.

This decrease in projected revenue is offset by anticipated revenue associated with approved developments throughout Town such as the Lovettsville South Square Phase 2 project. The associated availability and connection fees are proposed to be utilized for the debt and contribution required to support the Capital Improvement Plan.

**Projected Monthly Bill Impacts for Water and Sewer Users:** Water and sewer charges are billed monthly to each user. The current average of water and sewer used per household is 3,850 gallons per month. Based on the continuance of this average monthly usage per household in Fiscal Year 2023, the following table exhibits the anticipated impacts to the average household's monthly billed charges with the proposed three percent rate increase.

<b>Charge</b>	<b>Current Rate</b>	<b>Charges based on <u>Current</u> Rates</b>	<b>Proposed Rate (3% increase)</b>	<b>Charges based on <u>Proposed</u> Rates</b>	<b>Variance</b>
Minimum Rate (0- 2,000 gallons)	\$47.81	\$47.81	\$49.20	\$49.20	\$1.39
Water Charges (1,850 gallons)	\$9.23 per 1,000 gallons	\$17.08	\$9.51 per 1,000 gallons	\$17.59	\$0.52
Sewer Charges (1,850 gallons)	\$14.66 per 1,000 gallons	\$27.12	\$15.10 per 1,000 gallons	\$27.94	\$0.81
<b>Total Monthly Billed</b>		<b>\$92.01</b>		<b>\$94.73</b>	<b>\$2.72</b>

## Budget Summary and Overview: **Proposed Fiscal Year 2023 Schedule of Fees**

### **GENERAL FUND**

#### **Taxes:**

Type	Tax/Fee Rate
Real Estate Tax (per \$100 assessed value)	\$0.152 (Elderly/Disabled Real Estate Tax discount is 100% for qualifying residents)*
Meals Tax	3% on gross receipts
Cigarette Tax	\$0.40 per pack*
Transient Occupancy Tax	5% of gross receipts
Vehicle License Tax	\$25.00 per car/truck/motorcycle
Town Facilities Use Permit	\$25.00 In-Town Rate \$50.00 Out-of-Town Rate

#### **Business Licenses:**

Type	Tax/Fee Rate
All Businesses Except gross receipts over \$20,000.00	Fee of \$30.00 for gross receipts up to \$20,000.00 and a Tax of \$0.17/\$100 for Contractors
In-Town Contractors	Fee of \$30.00 for gross receipts up to \$20,000.00 and a Tax of \$0.16/\$100 for gross receipts over \$20,000.00
Out-of-Town Contractors	No charge for work valued under \$25,000.00 annually; Fee of \$30.00 plus a Tax of \$0.16/\$100 for gross receipts over \$25,000.00

#### **Application Fees:**

Type	Fee Rate
Zoning Permit – Minor	\$75
Zoning Permit – Major	\$150
Pool Permit (Fence Included)	\$75
Zoning Determination Letter	\$75
Demolition Permit	\$0
Rezoning/Zoning Map Amendment**	\$750 FOR FIRST ACRE + \$250 FOR EACH ADDITIONAL ACRE
Proffer Amendment	\$500
Ordinance Amendment**	\$150
Home Occupancy Permit	\$75
Zoning Certificate	\$75
Sign Permit – Permanent (UP TO 3 SIGNS)	\$75
Sign Permit – Temporary (PER SIGN)	\$25
Preliminary Plat	\$300 + \$15 PER LOT
Preliminary Plat Amendment	\$250
Final Plat	\$500 + \$25 PER LOT
Final Plat Amendment	\$250
Boundary Line Adjustment	\$250
Minor Subdivision Plan/Plat	\$300 + \$15 PER LOT
Preliminary Site Plan	\$1,000 + \$50 PER ACRE
Final Site Plan	\$1,000 FOR FIRST ACRE + \$50 FOR EACH ADDITIONAL ACRE
Preliminary/Final Site Plan	\$1,000 FOR FIRST ACRE + \$50 FOR EACH ADDITIONAL ACRE
Conditional Use Permit**	\$350

**Application Fees Continued on the next page...**

**Application Fees Continued...**

Type	Fee Rate
Subdivision/Site Plan Exception**	\$100 PER SECTION VARIED
Comprehensive Plan Amendment	\$2,500
Occupancy Permit	\$75
Bond Reduction (PER REDUCTION)	\$100
Bond Release	\$150
VDOT Street Acceptance	\$150
Variance/Appeal**	\$100
Subdivision/Site Plan Engineering & Legal Consultant Review Deposit Fee***	\$3,000
Comprehensive Plan (Document)	\$40

**Notes:**

\* Boxes colored in yellow represent a change.

\*\* Additional charges for advertising and/or adjacent property owner notification will be billed to the applicant.  
(Applicants are responsible for all base fees as well as any engineering or Town Attorney Review Costs)

\*\*\* As required by Section 30-37 of the Town Code for subdivision construction drawings and development site plans. If actual costs differ from amount deposited, the excess shall be paid by the applicant to the Town or difference refunded to the applicant, as applicable.

- All civic, charitable, and religious organizations having non-profit status are exempt from application fees.
- Taxes are authorized by VA Code 58.1. Fees are authorized by Code of Virginia §15.2-2241 and §15.2-2286.

**FREEDOM OF INFORMATION ACT (FOIA) REQUESTS**

Cost for staff time to research and respond to FOIA requests will be based on the hourly rate of the appropriate staff member(s) responding to the request and range from approximately \$20/hour to \$50/hour.

Other surcharges may include:

Type	Fee Rate
Photocopies	\$0.25 per page (8 ½ x 11)
Documents Printed In-House	\$2.00 per page (Black/White 24" x 36") \$3.00 per page (Color 24" x 36") Documents Sent to Printer Due to Volume or Size Actual Cost
Audio CDs and Flash Drives	\$5.00 per copy
For more information, see the Town of Lovettsville Freedom of Information Act Policy, Request Form, and Schedule of Fees.	



**UTILITIES FUND**

**Fees & Charges**

Type	Fee Rate
In-Town Water User Rate (per 1,000 gallons):	\$9.51
In-Town Sewer User Rate (per 1,000 gallons):	\$15.10
In-Town Sewer Only Customers:	Fixed rate of \$43.68
Out-of-Town Water/Sewer Customers Charged:	150% of In-Town rate
Penalty for Late Payment:	\$10 or 10% (whichever is greater)
Bulk Water Sales:	\$25 / 1,000 gallons, plus \$75 transaction fee
Virginia Department of Health Waterworks Technical Assistance Fund:	Set by VDH
Water Cutoff Charge or Turn On Charge:	\$30
Fire Sprinkler Fee for facilities with a fire sprinkler system connected to Town Water:	\$6.67 / Month
Availability Tap refund processing charge:	\$50.00
Fats, Oils and Grease Permit Fee:	\$25
Flushing Hydrant Maintenance Fee:	\$500 per year
Frye Court Service Tax District (per \$100 of assessed value exclusive of improvements)	\$0.275

**Rate Table**

A minimum rate applies to all water and sewer accounts after the minimum billed usage and an additional dollar amount is applied per 1,000 gallons, and includes a 3% increase in residential 5/8 & 3/4 meter sizes, as well as rates for non-residential and other size water meter connections.

Meter Size (inches)	Minimum Billed \$ (Month)	Billed Usage (gallons)	Per 1,000 gallons Over Minimum	Per 1,000 gallons Over Minimum
5/8 & 3/4	\$49.20(residential) \$58.20 (non-residential)	2,000	\$9.51	\$15.10
1	\$59.20			
1.5	\$69.20			
2	\$79.20			
3	\$99.20			
4	\$109.20			

**Water and Sewer Inspection Fees**

Type	Fee
Main Inspection Fee	\$1.90 x linear foot of Water Main + \$2.15 x linear foot of Sewer Main + \$300 for Beneficial Use Inspection + \$300 Final Inspection
Lateral Inspection Fee	\$150 per connection- charged with Zoning Permit for the building
Line Record Drawing Fee	\$1,350 + \$1.25/linear foot of Water Main + \$1.50/linear foot of Sewer Main
Water Modeling Fee	Engineering Reimbursable- cost to update water model to include new water lines and provide required information to VDH for their review and approval; component of Engineering Deposit.
Hydrant Flow Test Fee	\$100 + provide needed testing equipment
Lateral Upgrade Fee	\$100 + Cost of meter (when existing connection upgrades to a larger size meter)

**Deposit for New Water and Sewer Accounts**

Type of Connection	Water	Sewer
Residential (within Town limits)	\$50	\$50
Residential (outside Town limits)	\$100	\$100
Non-Residential	\$100	\$100
Water and Sewer Connection Fees	\$2,205	\$2,205

**Availability Fees, Maximum Allowable Usage and Meter Fee**

Meter Size	Max. Allowable Usage (GPD)	Water Availability Fee****	Wastewater Avail. Fee****	Meter Fee
5/8"	500	\$11,721	\$17,220	\$250
3/4"	750	\$17,581	\$25,830	\$250
1"	1,250	\$29,303	\$43,049	Cost of meter + \$20
1-1/2"	2,500	\$58,605	\$86,099	Cost of meter + \$20
2"	4,000	\$93,768	\$137,758	Cost of meter + \$20
3"	8,000	\$187,535	\$275,515	Cost of meter + \$20
4"	12,500	\$293,024	\$430,492	Cost of meter + \$20

**Failure to Upgrade Meter Fines**

First Offense
Second Offense
Third Offense

**Water Theft Fines**

First Offense Fine
Second Offense Fine
Third/Subsequent Offense Fine

**Reward for Successful Notification and Capture of Water Theft in Progress**

Town Water and Sewer Account Holders	\$100 Credit
Non-account Holders	\$50 Check

**Notes:**

\*\*\*\* Upgrades from a smaller meter size will equal the difference between the new availability fee and the current availability worth of the existing meter size.

These actions are authorized by the Code of Virginia §15.2-2111 - §15.2-2143 & §15.2-2111 -

- \$30.00 bank charge for all returned checks

## Budget Summary and Overview: **Fiscal Year 2023 Proposed Budget Line-Item Detail Report**

**Report Description:** The following report is a supplemental packet to the Fiscal Year 2023 Proposed Budget Document. The report includes the detail and description for each budget account line item and the intended use for the proposed appropriation. The Line-Item Detail report includes the following data fields:

Account: General Ledger Account number.

Account Title: Title of the General Ledger Account that is used in the Town's Financial System.

FY 2021 Annual Budget: The Fiscal Year 2021 final budget as reported in the Town's Annual Financial Report.

FY 2021 YTD Actual: The Fiscal Year 2021 actuals within each General Ledger Account as reported in the Town's Annual Financial Report.

FY 2022 Annual Budget: The Fiscal Year 2022 Adopted Budget. The budget has been modified to align with the proposed revised fund structure which includes the addition of the General Government- Capital Projects Fund. These line-items were previously included in the Fiscal Year 2022 budget in the General Fund. They have been reallocated to the General Government- Capital Projects Fund.

FY 2023 Proposed Budget: The proposed appropriation included in the Town Manager's Fiscal Year 2023 Proposed Budget.

Variance FY 2022 v FY 2023: There are two columns included under the heading "Variance FY 22 vs. FY 23." The first column includes the variance as an amount and reflects the variance between the proposed FY 2023 appropriation and the FY 2022 Adopted Budget amount. The second column reflects this variance amount as a percentage of the Fiscal Year 2022 Adopted Budget amount.

Line-Item Description: The description included in this column reflect the intended use of the appropriation. Each account has at least one description, and where there are multiple uses for one account, there are additional rows with descriptions of the intended use.

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23		LINE-ITEM DESCRIPTION
						\$	%	
GENERAL FUND								
GENERAL FUND- REVENUES								
10.3100.0000	REAL ESTATE TAX	623,307	629,433	641,054	769,718	128,664	20.1%	Possible increase from higher assessments, assume no rate increase
				320,527	386,530	66,003	20.6%	Residential @ 17.8 Tax Rate (Dec 2022)
					3,600	3,600	-%	Commercial @ 17.8 Tax Rate (Dec 2022)
				320,527	398,134	77,607	24.2%	Residential @ 17.8 Tax Rate (June 2023)
					3,700	3,700	-%	Commercial @ 17.8 Tax Rate (June 2023)
					(56,985)	(56,985)	-%	Equalized Tax Rate @ 15.2 (Dec 2022)
					(58,695)	(58,695)	-%	Equalized Tax Rate @ 15.2 (June 2023)
					45,369	45,369	-%	Alternate Tax Rate @ 17.27 (Dec 2022)
					48,065	48,065	-%	Alternate Tax Rate @ 17.27 (June 2023)
10.3100.0050	REAL ESTATE TAX-PRIOR YEAR	2,000		2,000	2,000	-	0.0%	
10.3100.0100	PENALTIES ON DELINQ TAXES	2,000	4,002	2,103	2,000	(103)	-4.9%	
10.3100.0200	COMMERCIAL & INDUSTRIAL REAL ESTATE TAX	32,517		33,740		(33,740)	-100.0%	Consolidated into Real Estate Tax Account: 10.3100.0000
3100 (GENERAL PROPERTY TAXES) SUBTOTAL		\$ 659,824	\$ 633,435	\$ 678,897	\$ 773,718	\$ 94,821	14.0%	
10.3200.0100	SALES TAX	220,000	260,580	223,000	270,000	47,000	21.1%	averaging \$22,500/month
10.3200.0200	UTILITY TAX	15,000	15,063	15,000	15,120	120	0.8%	averaging 1,260/mo, x 12 = 15,120
10.3200.0250	COMMUNICATIONS TAX	12,500	10,015	12,500	9,500	(3,000)	-24.0%	averaging 790/mo, x 12 = 9,480
10.3200.0260	STATE AUTO RENTAL TAX	2,500	2,284	2,500	2,100	(400)	-16.0%	averaging 170/mo, x12 = 2,040
10.3200.0270	ROLLING STOCK	200	58	200	100	(100)	-50.0%	received 2 times/yr, not significant
10.3200.0300	BUSINESS LICENSES	77,500	110,402	50,000	82,000	32,000	64.0%	Projected revenue based on FY 2021 license renewals. Please note that FY21 overall revenue is higher due to due date extension to Aug 2021
10.3200.0400	AUTO DECAL FEES	38,000	51,487	40,000	50,000	10,000	25.0%	Expect at least this amount for FY22
10.3200.0500	BANK FRANCHISE TAX	32,000	25,755	30,000	30,000	-	0.0%	Collected once a year in May, not sure how BB&T merger with SunTrust will affect this
10.3200.0800	MEALS TAX	159,000	194,108	135,000	200,633	65,633	48.6%	YTD trend compared to FY 2021 Actuals. Currently trending approx. 6% higher than FY 2021 for same period.
10.3200.0900	CIGARETTE TAX	23,000	22,361	23,000	24,000	1,000	4.3%	averaging 2,000/mo, may increase if Liberty annexed to town
10.3200.0950	REVENUES FROM PARKS	4,000	100	4,000	1,000	(3,000)	-75.0%	rev down due to COVID
3200 (OTHER LOCAL TAXES) SUBTOTAL		\$ 583,700	\$ 692,213	\$ 535,200	\$ 684,453	\$ 149,253	27.9%	
10.3300.0000	INTEREST ON RESERVES	17,000	2,343	1,700	3,500	1,800	105.9%	Investing with VML/VACO will increase interest earned
10.3400.0000	ZONING PERMITS	4,950	7,205	2,500	2,500	-	0.0%	Anticipated zoning permits based on current trend.
10.3400.0200	BOUNDARY LINE ADJUSTMENTS	250		250		(250)	-100.0%	No anticipated BLAs in FY 2023
10.3400.0300	REZONING APPLICATION FEES	750		750		(750)	-100.0%	No anticipated rezoning applications in FY 2023
10.3400.0400	SUBDIVISION PLAT FEES	1,125		1,000		(1,000)	-100.0%	No anticipated subdivision plats in FY 2023
10.3400.0600	LITTER GRANT	1,000	1,102	1,000	1,000	-	0.0%	Annual grant town needs to apply for, limited to \$1,000
10.3400.0700	INSPECTIONS (OCC PERMIT)	1,800	1,083	150	150	-	0.0%	No anticipated increase in permits
10.3400.0800	CONDITIONAL USE PERMITS	350		350	350	-	0.0%	No anticipated increase in conditional use permits
3400 (PERMITS, FEES, LICENSES) SUBTOTAL		\$ 10,225	\$ 9,390	\$ 7,700	\$ 4,000	\$ (3,700)	-48.1%	
10.3500.0000	REIMBURSEMENT-COPIER	50	0	50	-	(50)	-100.0%	
10.3500.0100	REIMBURSEMENT-ENGINEERING	9,000		1,000	1,000	-	0.0%	Consulting engineers review of projects
10.3500.0400	REIMBURSEMENT-LEGAL		150		2,500	2,500	-%	Maybe more due to annexation
10.3500.0700	STATE FIRE PROGRAM FUND	10,000	15,000	10,000	17,000	7,000	-%	Anticipated Grant for FY 2023; pass through grant with offsetting expenditures 10.4271.1004
10.3500.0800	MISCELLANEOUS-REIMBURSEMENTS	3,000	8,285	1,000	2,000	1,000	100.0%	Various refunds and outside donations, insurance claims, etc.
3500 (MISC REIMBURSEMENTS) SUBTOTAL		\$ 22,050	\$ 23,435	\$ 12,050	\$ 22,500	\$ 10,450	86.7%	
10.3600.0250	VETERAN PAVER DEPOSITS		3,750		2,500	2,500	-%	Usually sell 10 to 15 pavers/yr at \$250 each
10.3600.0720	TRANS FROM CAPITAL ASSET FUND	135,054			-	-	-%	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
10.3600.0910	CLOCK TOWER DONATIONS	1,000		1,000	1,000	-	-%	Ornaments sell in Nov/Dec for \$25 each
10.3600.1000	OVERHEAD REIMBURSEMENT FROM UF	169,691		120,000	170,616	50,616	42.2%	Transfer to cover General Fund overhead administrative costs for Utilities Fund functions based on staff allocated time: 20% for TM; 60% of Treasurer; 10% of Town Clerk; 50% of Customer Service Rep; 15% of Project Manager; and 15% of Planning Director
10.3600.1100	USE OF UNASSIGNED FUND BALANCE				-	-	-%	Budgeted line item to reflect budgeted use of General Fund Unassigned Fund Balance that is required to fund the Capital Asset Replacement Reserve Contribution (10.4280.3804)

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23 \$ %		LINE-ITEM DESCRIPTION
10.3600.1600	VDOT GRANT FUNDING SOURCE	318,064	3,750			-	#DIV/0!	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
10.3600.1610	CARES ACT NON PROF GRANT		45,000			-	-%	replace with ARPA
10.3600.1620	CARES ACT TOWN OP GRANT		115,843			-	-%	replace with ARPA
10.3600.1630	CARES ACT ESS SERV GRANT		50,000			-	-%	replace with ARPA
10.3600.1640	CARES ACT BUS INT FUND GRANT		113,500			-	-%	replace with ARPA
10.3600.1650	ARPA UTILITY/NON PROFIT ASSISTANCE				-	-	-%	
10.3600.1660	ARPA STORMWTER MGMT/LIPP					-	-%	
10.3600.1670	ARPA NONPROFIT GRANT				50,000	50,000	-%	Balance of ARPA 1st Tranche Allocation per the TC Adopted Spending Plan
10.6300.1680	ARPA BUSINESS INT FUND				50,000	50,000	-%	Balance of ARPA 1st Tranche Allocation per the TC Adopted Spending Plan
10.3600.1700	COUNTY TRANSPORTATION PROJECT FUNDING	157,218			-	-	-%	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
10.3600.1800	TOWN HALL FUNDING SOURCES	540,000	225,000			-	-%	No longer a General Fund revenue, but a General Government Capital Projects Fund Revenue
<b>3600 (CAPITAL REV &amp; TRANSFERS) SUBTOTAL</b>		<b>\$ 781,027</b>	<b>\$ 331,843</b>	<b>\$ 121,000</b>	<b>\$ 274,116</b>	<b>\$ 153,116</b>	<b>126.5%</b>	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 2,056,826</b>	<b>\$ 1,690,316</b>	<b>\$ 1,354,847</b>	<b>\$ 1,758,787</b>	<b>\$ 403,940</b>	<b>29.8%</b>	
<b>GENERAL FUND EXPENDITURES</b>								
10.4100.0000	BANK ANALYSIS CHARGE		6			-	-%	this account has been replaced by 10.272.2001
10.4100.0810	BROADWAY IMPROVEMENT 2A	413,282	65,456		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.0930	FLAGPOLE PROJECT	5,393	6,693		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1105	TOWN OFFICE EXPANSION	540,000	446,115		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1106	TOWN HALL DRAINAGE IIMPROVEMENTS				-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1111	COUNCIL CHAMBER UPGRADES-CA		15,470		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1112	OLD TOWN HALL RENO-CA		59,430		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1113	CONF ROOM IT EQUIP-CA		13,308		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1114	SECURITY CAMERAS-CA		8,195		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1115	TOWN OFFICE EXP		8,800		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1200	MUSEUM REPAIRS		16,000		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1500	S CHURCH/E PENN IMP.	87,000	52,258		-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1650	QUARTER BRANCH BARN LEAN TO	20,000			-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1660	LOUDOUN ST IMPROVEMENT PROJ	30,000			-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1670	LOCUST ST IMPROVEMENT PROJ	50,000			-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
10.4100.1700	TRANSPORTATION MASTER PLAN	25,000			-	-	-%	No longer a General Fund exp but a General Government Capital Projects Fund exp
<b>4100 (CAPITAL EXPENDITURES) SUBTOTAL</b>		<b>\$ 1,170,675</b>	<b>\$ 691,731</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>No longer a General Fund exp but a General Government Capital Projects Fund exp</b>
10.4210.1001	ADMINISTRATIVE SALARIES	471,221	460,733	434,000	488,353	54,353	12.5%	Salaries includes anticipated/current incumbents' base salaries, and a 1% COLA and 2% Pay for Performance Increase for all Full Time Staff.
10.4210.1002	TOWN COUNCIL SALARIES	8,000	6,083	8,000	12,000	4,000	50.0%	Annual stipend for six Council Members (\$2,000/year)
10.4210.1003	PLANNING COMM SALARIES	8,400	6,250	8,400	8,400	-	-%	Annual for seven Planning Commissioners 1,200/year.
10.4210.1004	E FICA EXPENSE	38,666	33,678	35,068	39,532	4,464	12.7%	Employer paid FICA on salaries.

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10.4210.1006	GROUP HEALTH INSURANCE	88,007	44,145	72,000	56,500	(15,500)	-21.5%	Amount for Virginia The Local Choice program health coverage for employees with an anticipated 7% renewal increase. Decrease is primarily due to current staff's enrollment.
10.4210.1007	EMPLOYER 457 CONTRIBUTION	6,500	3,367	1,500	11,560	10,060	670.7%	
					1,560	1,560	-%	Town matching 457 contribution (\$15 per pay period)
					10,000	10,000	-%	Town Manager Annual Contribution
10.4100.1009	MAINT SUPPORT		9,820			-	-%	Formerly where Maintenance Position personnel costs. Not used in FY 2022 or future. Costs are included in 10.4210.1001
10.4210.1010	VRS CONTRIBUTION	46,000	29,818	31,470	17,886	(13,584)	-43.2%	Town's contribution to employee retirement, disability, and life insurance.
				19,970	13,036	(6,934)	-34.7%	Plan 1 & 2 employees
				10,000	3,250	(6,750)	-67.5%	Hybrid Plan employees
				1,500	1,600	100	6.7%	Long Term Disability Coverage (Employer Paid)
10.4210.1011	FLEXIBLE SPENDING ACCOUNTS			-	575	575	-%	
					575	575	-%	General Fund portion of administration costs associated with Flexible spending accounts for medical and dependent care.
10.4210.1015	BOOT ALLOWANCE				320	320	-%	Work Boots for 2 Employees (\$160)
10.4210.1012	MAYOR SALARY	8,000	8,000	8,000	8,000	-	-%	Annual Salary
4210 (PERSONNEL SERVICES) SUBTOTAL		\$ 684,614	\$ 592,076	\$ 598,438	\$ 643,126	\$ 44,688	7.5%	
10.4220.1003	CODE ENFORCEMENT	5,000	1,495	4,000	2,000	(2,000)	-50.0%	Mowing of non-compliant yards and towing abandoned vehicles.
10.4220.1120	ASSET MANAGEMENT PLAN		-	10,000	-	(10,000)	0.0%	Postponement of Asset Management Plan until Fiscal Year 2024.
10.4220.3001	ENGINEERING NON REIMBURS	3,000	100	10,000	3,000	(7,000)	-70.0%	Surveys, deed of properties, conceptual design, and general engineering.
10.4220.3002	AUDIT	12,000	10,939	12,000	13,500	1,500	12.5%	General Fund portion of the annual audit
10.4220.3003	ADMINISTRATIVE CONSULTING SERVICES	12,000	7,850	6,000	6,000	-	0.0%	On-line Town code and Municode updates.
				3,000	3,000	-	0.0%	Annual Municode Software License Fee
				3,000	3,000	-	0.0%	Annual Anticipated Town Code Updates on Municode
10.4220.3004	LEGAL SERVICES/ADMINISTRATIVE	8,000	6,700	4,000	8,000	4,000	100.0%	Attorney fees initiated by administrative staff for legal questions on various Town related issues. (FY 2021 Level)
10.4220.3005	LEGAL SERVICES-ZONING/CODE	8,000	7,178	4,000	8,000	4,000	100.0%	Attorney fees for zoning non-compliance issues that require legal services. (FY 2021 Level)
10.4220.3006	LEGAL SERVICES- CONTRACT	4,000	5,520	4,000	4,000	-	0.0%	Attorney fees to review contracts before initiating the contract.
10.4220.3007	LEGAL SERVICES/GENERAL	36,000	23,750	36,000	36,000	-	0.0%	Attorney fees for preparation and/or review of amended codes, ordinances, resolutions or policies and related staff reports, as well as attendance at meetings.
10.4220.3009	REFUSE SERVICE	198,000	201,184	208,000	215,000	7,000	3.4%	New Contract in Spring 2023. Current Contract for Trash Removal is \$17,381/monthly plus 3% increase
10.4220.3011	ENGINEERING REIMB NON CAPITAL RELATED	9,000	-	9,000	9,000	-	0.0%	Anticipation of Plan review for site plans and subdivisions.
10.4220.3013	SPECIAL PROJECT CONSULTING SERVICES	5,000	3,854	5,000	2,000	(3,000)	-60.0%	This includes funding to hire a facilitator for the Town Council Annual Retreat and other special projects.
10.4220.3018	FINANCIAL CONSULTING-VML	4,000	250	4,000	2,000	(2,000)	-50.0%	Financial services for VML/VACO to review debt service, help with bonds, and prepare financial studies/reports, on an as-needed basis.
10.4220.3019	OUTSIDE ACCOUNTING/PAYROLL	6,500	10,910	9,500	6,750	(2,750)	-28.9%	
				6,000	3,000	(3,000)	-50.0%	Monthly Bank Reconciliation- General Fund Portion (\$250/month)
				2,236	1,250	(986)	-44.1%	General Fund Portion of Payroll Services plus 5% increase (\$90/pay period)
				1,264	2,500	1,236	97.8%	Other services as needed
10.4220.3020	COUNTY CONSOLIDATED BILLING FEE		8,130	-	8,750	8,750	-%	Amount charged by Loudoun County for the billing and collections of property taxes and vehicle decals. (1.15% of gross revenue- RE Taxes and Vehicle Decals)
4220 (CONTRACTUAL SERVICES)		\$ 323,500	\$ 288,778	\$ 325,500	\$ 324,000	\$ (1,500)	-0.5%	
10.4225.3010	ACCOUNTING S/W MAINTENANCE	4,000	4,463	7,250	7,613	363	5.0%	Represents the costs associated with Harris Financial Software support.
10.4225.3012	WEBSITE	23,000	13,883	21,700	26,680	4,980	22.9%	
				2,100	1,920	(180)	-8.6%	Website Hosting - Applied Tactics (\$160/month)
				-	3,600	3,600	-%	Zoom (\$300/ month)
				480	480	-	-%	Mailchimp \$40 month
				4,700	6,000	1,300	27.7%	AV/Capture annual subscription service
				8,420	8,680	260	-%	Office 365 License/Subscription



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						\$	%	
				6,000	6,000	6,000	-%	ArchiveSocial Annual Subscription
				6,000	-	(6,000)	-100.0%	Internet charges reallocated to 10.4250.3012
10.4225.3013	OFFICE EQUIPMENT/COMPUTERS	8,000	76,898	1,500	4,500	3,000	200.0%	
				1,000	3,500	2,500	250.0%	Replacement of two computers, purchase of monitors for revised work stations
				500	500	-	0.0%	Misc. Office Equipment.
10.4225.3014	SOFTWARE UPGRADE	8,000	3,671	9,720	4,000	(5,720)	-58.8%	
					2,000	2,000	-%	Adobe
					200	200	-%	Teamwork
					100	100	-%	Dynamic DNS
					1,700	1,700	-%	Anticipated mid-year software requirements
10.4225.3015	IT CONSULTANT	9,000	8,341	-	10,000	10,000	-%	General Fund Portion of STS IT managed services annual contract for technical support including network security, software updates, and troubleshooting IT issues.
10.4225.3016	EMAIL & FILE SERVER	1,000	9,590	6,700	2,000	(4,700)	-70.1%	Amazon Web Services server backup.
4225 (TECHNOLOGY SERVICES) SUBTOTAL		\$ 53,000	\$ 116,846	\$ 46,870	\$ 54,793	\$ (2,078)	-4.4%	
10.4230.2501	OFFICE CLEANING	4,000	2,638	7,800	6,000	(1,800)	-23.1%	Weekly cleaning of the Town Office and Council Chambers
				5,200	5,200	-	0.0%	\$100 per cleaning, per week (Gloria Duggan)
				2,600	800	(1,800)	-69.2%	Miscellaneous Cleaning Supplies/ Potential Contractual Increases
10.4230.2502	GF SNOW REMOVAL	1,900	1,421	2,000	2,000	-	0.0%	Epling contract for snow removal at Town Hall.
10.4230.2503	GF MOWING/LANDSCAPING	3,500	3,913	3,850	6,000	2,150	55.8%	
				3,850	5,300	1,450	37.7%	Epling contract to mow and landscape around the Town Office.
					700	700	-%	Bavarian Way Mowing \$27 per mow (4xmonth 6 months) 108 plus 5%
10.4230.2505	TOWN HALL REPAIR AND MAINTENANCE				5,000	5,000	-%	Anticipated mid-year repairs/ maintentance required at the TC Chambers and Town Hall
10.4230.2506	COPIER LEASE	5,800	4,303	5,800	4,950	(850)	-14.7%	
				3,540	3,950	410	11.6%	Annual Copier Lease
				2,260	1,000	(1,260)	-55.8%	Color/ B/W copies overage
10.4230.2507	BEAUTIFICATION/SIGNAGE	2,000	3,855	2,000	2,000	-	0.0%	This includes refreshing the sign on the outside of the Town Hall and planting flowers/shrubs outside the building, lighting and landscaping for the LOVE Sign.
10.4230.2509	GF VEHICLE FUEL	1,300	892	1,200	1,200	-	0.0%	Fuel for the pickup truck used primarily by Public Works staff.
10.4230.2510	GF VEHICLE REPAIR & MAINT	1,500	495	1,250	1,375	125	10.0%	Preventive maintenance and repair of the Public Works pickup.
10.4230.2512	VETERANS PAVER INSTALLATION	1,200	1,033	1,200	1,200	-	0.0%	This includes costs for engraving and installing the Veterans Pavers, which is offset by the cost of the paver.
4230 (REPAIR & MAINTENANCE) SUBTOTAL		\$ 21,638	\$ 18,550	\$ 25,100	\$ 29,725	\$ 4,625	18.4%	
10.4240.2600	ELECTRICITY (TH & MUSEUM)	4,300	3,020	4,300	4,450	150	3.5%	Town Hall, Museum
10.4240.2700	STREET LIGHT (MONTHLY CHARGES)	16,000	15,870	16,300	18,000	1,700	10.4%	Street Lights (\$1500/month)
10.4240.2702	STREET SIGNS	500		1,200	1,200	-	0.0%	This is for repairing or replacing damaged street signs and poles.
10.4240.2710	NEW/UPGRADED STREET LIGHTS	1,000	250	5,000	5,000	-	0.0%	This is for upgrading up to four additional streetlights with LED lights. (YEAR 2 OF INITIATIVE)
10.4240.2720	STREET SWEEPING	5,000				-	-%	
10.4240.2800	OFFICE W & S	900	542	900	2,800	1,900	211.1%	Water and sewer for Town Hall, Council Chambers and the Barn
4240 (PUBLIC WORKS)		\$ 27,700	\$ 19,682	\$ 27,700	\$ 31,450	\$ 3,750	13.5%	
10.4245.1008	TREE SUPPORT	3,500	-	1,500	1,500	-	0.0%	Funds all Tree City USA program activities including: annual tree plantings, including Arbor Day; tree pruning & maintenance of trees on Town-owned properties and within public easements; and tree removal
10.4245.2801	ELECTRICITY (TS, TG, WS, QBP)	1,200	495	1,200	1,200	-	0.0%	Cost for electricity for the Town Square, Town Green, Welcome Sign, and Quarter Branch Park.
10.4245.2802	WATER FOR PARKS	3,500	7,239	6,400	6,400	-	0.0%	Water usage for the Town Square, Town Green irrigation system
10.4245.2803	MULCH & PLANTS-PARKS	7,000	445	8,500	8,500	-	0.0%	Mulch the trees and shrubs, fertilize and seed the Town Green and Town Square.
10.4245.2804	MOWING-PARKS	11,200	12,690	12,300	19,106	6,806	55.3%	Mowing Town Square, Town Green, Quarter Branch Park
				11,300	15,960	4,660	41.2%	Park Mowing
				500	1,146	646	129.2%	Weeding at square
				500	2,000	1,500	300.0%	Winterizing and irrigation system repairs (as needed)
10.4245.2805	MISC PARK SUPPLIES	2,000	2,676	2,000	2,000	-	0.0%	Purchase of miscellaneous supplies for the Parks. Previous purchases have included weed killer, ice bags, shelving, PVC pipe, muck bucket, and gloves

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10.4245.2807	PW MAINT SUPPORT	5,000	195	-	-	-	Potential Seasonal Help to assist current PT Maintenance Staff member
10.4245.2808	PARK TOOLS & EQUIPMENT	2,000	213	2,000	2,000	- 0.0%	Used for tools and equipment for the Town Part Time Public Works personnel, tractor/equipment repair
10.4245.2809	LITTER GRANT SPENDING	1,000	1,000	1,000	1,000	- 0.0%	This is reimbursable grant from Virginia Depart of Environmental Quality(administered by Loudoun County) that can be used for litter prevention and recycling program implementation, continuation, and/or expansion.
10.4245.2810	REPAIR & MAINT OF PARKS/BARNS	13,500	3,796	5,000	5,000	- 0.0%	Repairs and maintenance to the Parks and the Barn.
10.4245.2813	PARKS EQUIPMENT/ FACILITY REPAIRS		-	-	2,000	2,000 -%	Parks equipment, Tractor routine maintenance and repairs
<b>4245 (PARKS) SUBTOTAL</b>		<b>\$ 75,100</b>	<b>\$ 28,749</b>	<b>\$ 39,900</b>	<b>\$ 48,706</b>	<b>\$ 8,806 22.1%</b>	
10.4250.2900	TELEPHONE	3,600	3,275	3,600	3,600	- 0.0%	This is the cost for VOIP service at Town Hall.
10.4250.3000	POSTAGE	4,200	2,797	3,500	1,000	(2,500) -71.4%	This is for all postage that goes out of the General Government.
10.4250.3011	CELLULAR PHONES	1,250	2,007	2,000	1,260	(740) -37.0%	Town cell phones assigned to employees (1)
				720	720	- -%	Town Manager cell phone
				1,080	540	(540) -50.0%	IPAD used for Events/ Clerk
				200	-	(200) -100.0%	Hotspots used before VPN access during COVID Emergency Teleworking
10.4250.3012	INTERNET SERVICE			6,000	6,300	300 5.0%	<b>Budget reallocation from Account 10.4225.3012 (Website)</b>
				6,000	6,300	300 5.0%	Comcast General Fund Internet Service (\$525/month); costs reallocated from 10.4225.3016
<b>4250 (COMMUNICATIONS) SUBTOTAL</b>		<b>\$ 9,050</b>	<b>\$ 8,079</b>	<b>\$ 9,100</b>	<b>\$ 12,160</b>	<b>\$ 3,060 33.6%</b>	
10.4260.3200	GENERAL LIABILITY INS	13,250	13,250	13,250	14,178	928 7.0%	This amount is for the General Fund portion of the Town's general liability insurance through Virginia Municipal League.
10.4270.2300	OFFICE SUPPLIES	9,000	6,620	9,000	2,500	(6,500) -72.2%	This amount is for office supply purchases such as copier paper, envelopes, folders, and other miscellaneous office needs.
10.4270.2305	OFFICE FURNITURE/FIXTURES	14,561	3,565		-	- -%	
10.4270.2400	ADVERTISING	13,000	3,703	8,000	8,000	- 0.0%	Advertising- TC Public Hearings, Job Ads, Ordinance Public Notices, etc.
<b>4270 (SUPPLIES &amp; ADVERTISING) SUBTOTAL</b>		<b>\$ 49,811</b>	<b>\$ 27,138</b>	<b>\$ 30,250</b>	<b>\$ 24,678</b>	<b>\$ (5,573) -18.4%</b>	
10.4271.0010	DONATION-FIRE & RESCUE	3,500		3,500	-	(3,500) -100.0%	This is an annual donation to Lovettsville Fire and Rescue.
10.4271.0011	DONATIONS-LCCAB	2,500		1,500	2,000	500 33.3%	This is an annual donation to the Lovettsville Community Center Advisory Board for the July 3rd fireworks display
10.4271.1004	FIRE FUND ALLOCATION	10,000	15,000	10,000	17,000	7,000 70.0%	This is a pass-through grant were the Town and the fire company jointly apply for and the Town receives the funds from the State for the local Fire Department.
10.4271.1009	TREE BOARD	300		300	300	- 0.0%	This is for staff to attend the annual Virginia Urban Forestry Council Workshop.
10.4271.1015	LOVE FALL		216			- -%	
10.4271.1016	LOVE SUMMER	2,500		2,500	2,500	- 0.0%	This is the amount the Town is donating to the Event Fund to support Love Summer movies and concerts
10.4271.1017	LOVE AMERICA	500		500	500	- 0.0%	This is the amount the Town is donating to the Event Fund to support Love America events.
10.4271.1018	LOVE WINTER	2,500		2,500	2,500	- 0.0%	This is the amount the Town is donating to the Event Fund to support Love Winter events.
10.4271.1020	OPENING DAY PERMIT	900		900	900	- 0.0%	This is for the VDOT permit for the Upper Loudoun Little League Baseball Opening Day Parade.
10.4271.1023	VOLUNTEER RECOGNITION	1,500		1,500	1,500	- 0.0%	This will be used to host a volunteer recognition event that the Event Committee is developing.
10.4271.1026	TOURISM BRANDING/MARKETING	1,500	711	6,500	6,500	- 0.0%	Marketing expenses for promoting the Town such as advertising in the Western Loudoun Artists Studio Tour booklet and the Mail Chimp platform, used to produce the Friday email.
10.4271.1030	CARES ACT NON PROF EXP		49,322			- -%	
10.4271.1031	CARES ACT BUSINESS INT EXP		113,500			- -%	
10.4271.1032	CARES ACT TOWN OP		31,400			- -%	
10.4271.1033	CARES ACT ESS SERVICE		10,400			- -%	
<b>4271 (ACTIVITY SUPPORT)</b>		<b>\$ 25,700</b>	<b>\$ 220,549</b>	<b>\$ 29,700</b>	<b>\$ 33,700</b>	<b>\$ 4,000 13.5%</b>	
10.4272.2000	STAFF DUES	4,200	3,098	4,200	4,300	100 2.4%	
				1,000	880	(120) -12.0%	ICMA Membership (Town Manager)
				50	50	- 0.0%	VGFOA Membership (Treasurer)
					50	- Notary Renewal	
				160	160	- 0.0%	Treasurer Association (Treasurer)

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						\$	%	
				230	100	(130)	-56.5%	Clerk Association?
					300	300	-%	VLGMA
				190	190	-	0.0%	American Planning Association
				70	70	-	0.0%	Virginia Chapter Dues
				500	500	-	0.0%	American Institute of Certified Planners
				2,000	2,000	-	0.0%	Virginia Municipal League
10.4272.2001	BANK FEES		2,000	-	1,500	1,500	100%+	Currently averaging \$120/month
4272 (DUES)	SUBTOTAL	\$ -	\$ 2,000	\$ 4,200	\$ 5,800	\$ 1,600	38.1%	
10.4273.1001	HOSPITALITY	2,000	772	1,500	1,500	-	-%	Used for hosting various gathering such as the Town Council functions (Annual Retreat and Christmas Luncheon), TANV, Loudoun County Managers Meeting, and a COLT meeting.
10.4273.1002	MILEAGE	1,750	14	-	-	-	-%	
10.4273.1003	TOWN COUNCIL TRAINING	2,000	500	5,000	2,000	(3,000)	-60.0%	Funding is provided for the Mayor and Council to attend VML workshops and annual conference
10.4273.1004	TRAINING/EDUCATION	5,575	2,768	3,000	3,500	500	16.7%	Used for staff to go to training/conference such as ICMA, VML, Virginia Local Government Managers Association, Treasures Association Conference, Clerks Association Conference, and American Planning Association Conference
10.4273.1006	STAFF TUITION REIMBURSEMENT		-	-	2,500	2,500	-%	Placeholder for eligible tuition reimbursement per Employee Policy
10.4273.1005	BOOKS & SUBSCRIPTIONS	500	400	100	100	-	-%	This is for purchasing books and/or subscriptions related to administration/operations.
10.4273.1006	PLANNING COMM TRAINING	2,500		3,000	3,000	-	-%	Certified Planning Commissioner training (Virginia Land Use Education Program) for up to two new Planning Commissioners annually
4273 (TRAVEL & TRAINING)		\$ 14,325	\$ 4,454	\$ 12,600	\$ 12,600	\$ -	0.0%	
10.4274.1001	REFUNDS	6,000	27,386	3,000	3,000	-	0.0%	This represents refunds for overpayments and/or duplicate payments, typically for real estate taxes and facility rental (FY 2021 Refund of PY Bank Franchise Taxes Overpayment)
10.4280.3801	DEBT PRINCIPAL PAYMENT	100,000	54,114	114,980	134,490	19,510	17.0%	
			49,792	106,336	122,690	16,354	15.4%	Principal payment on Phase 1A of East Broad Way project, matures 2/1/2031.
			4,322	8,644	11,800	3,156	36.5%	Principal payment on New Office loan, matures 6/30/2040
10.4280.3802	DEBT INTEREST/FEES	53,405	97,607	52,100	21,060	(31,040)	-59.6%	
			94,443	45,764	17,880	(27,884)	-60.9%	Annual Interest payment on Phase 1A of East Broad Way project.
			3,164	6,336	3,180	(3,156)	-49.8%	Annual interest payment on new office loan
10.4280.3804	ANNUAL CONTRIBUTION TO CAPITAL ASSET REPLACEMENT RESERVE			35,409	279,500	244,091	689.3%	
4280 (DEBT/CAPITAL TRANSFER)		\$ 159,405	\$ 179,107	\$ 205,489	\$ 438,050	\$ 232,561	113.2%	
10.4290.1030	ARPA NON PROFIT				50,000	50,000	-%	Reflects remaining allocation balance from 1st Tranche of ARPA in FY 2022
10.4290.1031	ARPA BUSINESS GRANTS				50,000	50,000	-%	Reflects remaining allocation balance from 1st Tranche of ARPA in FY 2022
10.4290.1032	ARPA STORMWATER/ LIPP					-	-%	
4290 (ARPA FUNDING)		\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	-%	
TOTAL GENERAL FUND EXPENDITURES		\$ 2,614,518	\$ 2,197,739	\$ 1,354,847	\$ 1,758,787	\$ 403,940	29.8%	

## GENERAL GOVERNMENT CAPITAL PROJECTS FUND

GENERAL GOVERNMENT CAPITAL PROJECTS FUND- REVENUES								
20.XXXX.XXXX	TRANS FROM CAPITAL ASSET FUND	135,054		80,000	284,500	204,500	-%	Based on FY 2023 in the Proposed 5-Year CIP (FY 2023-2027)
					89,500	89,500	-%	E. Broad Way Streetscape
					80,000	80,000	-%	S. Church St / E Penn Ave
					80,000	80,000	-%	S. Loudoun/ S. Locust Street
					30,000	30,000	-%	Quarter Branch Barn Improvements
					5,000	5,000	-%	Town Square and W Broad Way/ N Berlin Turnpike Intersection Improvements
20.XXXX.XXXX	VDOT GRANT FUNDING SOURCE	318,064	3,750	228,000	-	(228,000)	-100.0%	\$350,000 has been requested from VDOT for FY 2023
20.XXXX.XXXX	ARPA				65,000	65,000	-%	

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23		LINE-ITEM DESCRIPTION
						\$	%	
					20,000	20,000	-%	Town Square and Town Green Improvements
					45,000	45,000	-%	Town Hall Vehicle Replacement
20.XXXX.XXXX	COUNTY TRANSPORTATION PROJECT FUNDING	157,218		360,000	949,000	589,000	163.6%	
				160,000	671,000	511,000	-%	E. Broad Way Streetscape
				160,000	278,000	118,000	-%	S. Church St / E Penn Ave
20.XXXX.XXXX	TOWN HALL FUNDING SOURCES	540,000	225,000			-	-%	
3600	(CAPITAL REV & TRANSFERS) SUBTOTAL	\$ 610,336	\$ 3,750	\$ 668,000	\$ 1,298,500	\$ 630,500	94.4%	
TOTAL GENERAL GOVT CP FUND REVS		\$ 610,336	\$ 3,750	\$ 668,000	\$ 1,298,500	\$ 630,500	94.4%	

GENERAL GOVERNMENT CAPITAL PROJECTS FUND- EXPENDITURES								
20.XXXX.XXXX	BROADWAY IMPROVEMENT 2A	413,282	65,456	360,000	760,500	400,500	-%	
				258,000	210,000	(48,000)	-%	Design and Engineering
				102,000	102,000	-	-%	Land Acquisition
					448,500	448,500	-%	Construction. \$350,000 in VDOT funding has been requested and will be appropriated upon award. CIP reflects \$798,500 for Construction phase in FY 2023.
20.XXXX.XXXX	FLAGPOLE PROJECT	5,393	6,693			-	-%	project completed
20.XXXX.XXXX	TOWN OFFICE EXPANSION	540,000	446,115			-	-%	project completed
20.XXXX.XXXX	COUNCIL CHAMBER UPGRADES-CA		15,470			-	-%	project completed
20.XXXX.XXXX	OLD TOWN HALL RENO-CA		59,430			-	-%	project completed
20.XXXX.XXXX	CONF ROOM IT EQUIP-CA		13,308			-	-%	project completed
20.XXXX.XXXX	SECURITY CAMERAS-CA		8,195			-	-%	project completed
20.XXXX.XXXX	TOWN OFFICE EXP		8,800			-	-%	project completed
20.XXXX.XXXX	MUSEUM REPAIRS		16,000			-	-%	project completed
20.XXXX.XXXX	S CHURCH/E PENN IMP.	87,000	52,258	228,000	358,000	130,000	57.0%	Based on FY 2023 in the Proposed 5-Year CIP (FY 2023-2027)
				160,000	25,000	(135,000)	-84.4%	Design and Engineering
				68,000	30,000	(38,000)	-55.9%	Land Acquisition
					278,000	278,000	-%	Construction
					25,000	25,000	-%	Utility Relocation
20.XXXX.XXXX	QUARTER BRANCH BARN LEAN TO	20,000			30,000	30,000	-%	Construction. Paid by Capital Asset Replacement Funding.
20.XXXX.XXXX	TOWN SQUARE AND W BROAD WAY				5,000	5,000	-%	Per Infrastructure Committee Recommendation: include \$5,000 for initial conceptual design funding for grant application description for grant opportunities starting in FY 2024.
20.XXXX.XXXX	LOUDOUN ST IMPROVEMENT PROJ	30,000		80,000	80,000	-	-%	Preliminary 30% Design Completion
				80,000	80,000	-	-%	Design and Engineering- Conceptual work by Kimley Horn.
20.XXXX.XXXX	LOCUST ST IMPROVEMENT PROJ	50,000		50,000	-	(50,000)	-%	Locust Street Account Consolidated into S. Loudoun/ S. Locust Project
20.XXXX.XXXX	TRANSPORTATION MASTER PLAN	25,000			-	-	-%	Project completed in FY 2022
20.XXXX.XXXX	TOWN OFFICE VEHICLE REPLACEMENT				45,000	45,000	-%	Funded by anticipated 2nd Tranche ARPA.
20.XXXX.XXXX	TOWN SQUARE AND TOWN GREEN IMPROVEMENTS				20,000	20,000	-%	Funded by anticipated 2nd Tranche ARPA.
4100	(CAPITAL EXPENDITURES) SUBTOTAL	\$ 550,282	\$ 691,725	\$ 668,000	\$ 1,298,500	\$ 630,500	94.4%	
TOTAL GENERAL GOVT CP FUND EXPS		\$ 550,282	\$ 691,725	\$ 668,000	\$ 1,298,500	\$ 630,500	94.4%	

## UTILITIES FUND

UTILITIES FUND REVENUES								
30.3700.0000	INTEREST ON RESERVES	27,000	10,072	5,160	5,160	-	0.0%	
30.3800.0000	WATER SERVICES	490,000	455,700	481,389	480,400	(989)	-0.2%	Includes a 3% increase of rates, and is based on FY 2021 and YTD FY 2022 gallonage of usage
30.3800.0100	SEWER SERVICES	771,282	683,073	764,529	763,000	(1,529)	-0.2%	Includes a 3% increase of rates, and is based on FY 2021 and YTD FY 2022 gallonage of usage
30.3800.0200	WATER & SEWER PENALTIES	22,800	7,736	19,000	19,000	-	0.0%	
30.3800.0300	FRYE COURT SEWER DISTRICT	5,280	4,432	4,500	4,500	-	0.0%	
30.3800.0350	FOG PERMIT	200	150	200	200	-	0.0%	
30.3800.0370	W & S RECORD DRAWINGS	1,500			-	-	-%	

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23		LINE-ITEM DESCRIPTION
						\$	%	
30.3800.0400	MISC NON-FEE REVENUE	2,000	1,523	2,000	2,000	-	0.0%	
30.3800.0460	BULK WATER	5,000	5,675	5,000	10,000	5,000	100.0%	Based on YTD trend and anticipated future sales.
30.3800.0600	WATER CONNECTION FEES	8,024		4,410	4,410	-	0.0%	
30.3800.0700	SEWER CONNECTION FEES	7,274		4,410	4,410	-	0.0%	
30.3800.1000	W/S INSPECTIONS	600		600	600	-	0.0%	
30.3800.1100	REIMBURSEMENT-ENGINEERING	500		500	500	-	0.0%	
<b>3800 (UTILITY REVENUE) SUBTOTAL</b>		<b>\$ 1,314,460</b>	<b>\$ 1,158,288</b>	<b>\$ 1,286,538</b>	<b>\$ 1,294,180</b>	<b>\$ 7,642</b>	<b>0.6%</b>	
30.3900.0000	CELLULAR ANTENNAE LEASE	117,623	107,757	115,116	104,106	(11,010)	-9.6%	
				51,348	53,330	1,982	-%	AT&T
				12,000	12,000	-	-%	Verizon
				51,768	53,925	2,157	-%	Sprint-contract ends 12/31/22
30.3900.0100	WATER TAP FEE FOR DEBT	31,893	123,488	35,163	64,914	29,751	84.6%	Anticipated developments: Lovettsville Square South Phase II
30.3900.0200	SEWER TAP FEE FOR DEBT	46,857	181,997	51,660	96,286	44,626	86.4%	Anticipated developments: Lovettsville Square South Phase II
30.3900.0280	3RM RESERVE FUND			315,000	50,000	(265,000)	-84.1%	
					30,000	30,000	-%	Use of 3R Reserve- Utility Truck Replacement
					20,000	20,000	-%	Use of 3R Reserve- Frye Court Lift Station Improvements
30.3900.0290	TRANS FROM CAR FUND		170,000	140,000	-	(140,000)	-100.0%	
30.3900.1620	CARES ACT UTILITY REV		50,400		-	-	-%	
30.3900.1630	ARPA				625,000	625,000	-%	
					200,000	200,000	-%	WWTP Sludge Handling Apparatus
					100,000	100,000	-%	I&I Repairs
					125,000	125,000	-%	Waterline Replacement
					100,000	100,000	-%	Water Treatment Plant Improvements
					100,000	100,000	-%	WWTP UV Replacement/ Upgrade
30-XXXX-XXXX	USE OF UNRESTRICTED NET POSITION FOR CIP				10,000	10,000	-%	Contribution required to meet Financial Policies and fund CIP
<b>3900 (CAPITAL REVENUES) SUBTOTAL</b>		<b>\$ 366,373</b>	<b>\$ 463,643</b>	<b>\$ 656,939</b>	<b>\$ 950,306</b>	<b>\$ 293,367</b>	<b>44.7%</b>	
<b>TOTAL UTILITIES FUND Revenues</b>		<b>\$ 4,322,159</b>	<b>\$ 3,667,053</b>	<b>\$ 1,948,637</b>	<b>\$ 2,244,486</b>	<b>\$ 295,849</b>	<b>15.2%</b>	
<b>UTILITIES FUND EXPENDITURES</b>								
30.6210.1001	UTILITY SALARIES	272,116	287,618	322,000	341,117	19,117	5.9%	Salaries includes anticipated/current incumbents' base salaries, and a 1% COLA and 2% Pay for Performance Increase for all Full Time Staff.
30.6210.1004	E FICA EXPENSE	23,877	22,175	25,400	26,095	695	2.7%	FICA for salaries
30.6210.1003	LICENSURE/ CERTIFICATIONS				6,000	6,000	-%	Anticipated salary adjustments for licensure and certifications of Utility employees
30.6210.1005	EDUCATIONAL SERVICES	3,000		3,000	2,500	(500)	-16.7%	Represents amount to fund tuition reimbursement program
30.6210.1006	GROUP HEALTH INSURANCE	68,021	49,417	57,600	62,000	4,400	7.6%	Amount for Virginia Local Choice program health coverage for employees and percentage for families. Assuming a six percent increase
30.6210.1007	EMPLOYER 457 CONTRIBUTION	1,560	10,970	1,200	1,950	750	62.5%	Employer contribution to 457 (\$15/ pay period)
30.6210.1010	VRS CONTRIBUTION	16,409	15,011	23,350	16,600	(6,750)	-28.9%	The Town anticipated contribution to employee retirement, disability, and life insurance.
				18,000	13,000	(5,000)	-27.8%	Plan 1 & 2 employees
				4,000	2,100	(1,900)	-47.5%	Hybrid Plan employees
				1,350	1,500	150	11.1%	Long Term Disability Coverage (Employer Paid)
30.6210.1014	OVERTIME PAY	40,000	19,896	14,000	14,000	-	0.0%	Overtime pay
30.6210.1012	FLEXIBLE SPENDING ACCOUNTS			-	575	575	-%	
					575	575	-%	Utilities Fund portion of administration costs associated with Flexible spending accounts for medical and dependent care.
30.6210.1015	BOOT ALLOWANCE				960	960	-%	\$160/6 employee for work boots
<b>6210 (PERSONNEL SERVICES) SUBTOTAL</b>		<b>\$ 424,983</b>	<b>\$ 405,689</b>	<b>\$ 446,550</b>	<b>\$ 471,797</b>	<b>\$ 25,247</b>	<b>5.7%</b>	
30.6220.1140	WATER & SEWER RATE STUDY			14,000	-	(14,000)	-100.0%	
30.6220.3001	OUTSIDE ENGINEERING CONSULTING	10,000		10,000	10,000	-	0.0%	CHA Water and WWTP engineer
30.6220.3002	AUDIT	12,000	10,939	12,000	13,500	1,500	12.5%	Utilities Fund portion of the annual audit
30.6220.3003	WATER SAMPLE TESTING	4,250	1,725	3,482	3,500	18	0.5%	Compliance sample testing for the Water system
30.6220.3004	SEWER SAMPLE TESTING	34,000	32,386	40,000	34,000	(6,000)	-15.0%	Compliance sample testing for the WWTP
30.6220.3008	SOFTWARE SUPPORT	7,000	4,642	7,000	9,510	2,510	35.9%	
				5,800	5,800	-	0.0%	Utility Harris Software/ Billing & Revenue Collection Modules
				1,200	2,500	1,300	108.3%	GIS - READy
					710	710	-%	SupportworX - Scada
					500			Kepware

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23 \$ %	LINE-ITEM DESCRIPTION
30.6220.3010	LEGAL-ADMINISTRATIVE SERVICES		239			- -%	Legal Admin Services
30.6220.3013	LEGAL-CONTRACTUAL SERVICES	3,000	10,820	8,000	8,000	- 0.0%	Legal Contractual Services. Note: FY2022 Actuals include a large payment associated with Consent Order representation.
30.6220.3018	OUTSIDE ACCOUNTING/PAYROLL	5,000	1,698	5,000	4,250	(750) -15.0%	Represents the Utility Fund portion of payroll services.
				2,000	1,250	(750) -37.5%	Monthly Bank Reconciliation- General Fund Portion (\$250/month)
				3,000	3,000	- 0.0%	
30.6220.3019	FINANCIAL CONSULTING-VML	3,000		3,000	1,250	(1,750) -58.3%	Financial services for VML/VACO to review debt service or help with bonds.
30.6220.3020	RECORD DRAWING REIMBURSE	5,000				- -%	
30.6220.3021	WATER METER MAINT.	10,000	7,766	10,000	10,000	- -%	
30.6220.3023	ASSET MANAGEMENT PLAN	2,000	1,383		2,000	- -%	
6220 (CONTRACTUAL SERVICES)		\$ 95,250	\$ 71,598	\$ 112,482	\$ 96,010	\$ (16,472) -14.6%	
30.6230.2500	WWTP PERMIT	2,900	2,889	2,900	3,000	100 3.4%	Annual WWTP Permit Fee
30.6230.2501	UF SNOW REMOVAL	4,500	1,360	3,000	2,000	(1,000) -33.3%	Snow removal expense
30.6230.2502	UF MOWING-SEWER	4,350	5,491	4,350	4,350	- 0.0%	Mowing and landscape
30.6230.2504	SLUDGE HAULING	95,000	110,400	135,000	118,680	(16,320) -12.1%	Sludge Hauling (USA Septic Services). Based on current monthly average.
30.6230.2505	WWTP SYSTEM REPAIRS	28,000	20,773	30,000	35,000	5,000 16.7%	Repairs to equipment within the WWTP
30.6230.2506	FRYE CT LIFT STATION	2,000	787	2,000	2,000	- 0.0%	Annual repairs on lift station
30.6230.2507	FACILITY REPAIR & MAINTENANCE	2,500	3,530	2,500	2,500	- 0.0%	HVAC repairs, rekeying locks and structural maintenance
30.6230.2508	SCADA OPERATIONS-SEWER	4,500	1,131	4,500	4,500	- 0.0%	SCADA sewer repairs
30.6230.2509	MAINT CONTRACTS	7,000	7,628	7,000	7,500	500 7.1%	Generator Maintenance Contract(Fidelity Power Systems)
30.6230.2510	I&I MAINTENANCE & REPAIR	25,000	575	25,000	-	(25,000) -100.0%	CIP includes \$100,000 for I&I Repairs by utilizing ARPA. Future Fiscal Years will include a line item for Flow Meters, consulting and repairs
6230 (SEWER REPAIR/MAINTENANCE) SUBTOTAL		\$ 175,750	\$ 154,564	\$ 216,250	\$ 179,530	\$ (36,720) -17.0%	
30.6235.2500	WATER SYSTEM REPAIRS/MAINT	26,000	37,204	20,000	20,000	- 0.0%	General repairs or maintenance of system
30.6235.2502	UF MOWING -WATER				4,350	4,350 -%	Mowing and landscape
30.6235.2503	ASPHALT WORK CONTR TO 3M	1,425				- -%	
30.6235.2504	WATER TOWER MAINTENANCE	14,600	14,580	16,100	14,580	(1,520) -9.4%	Tower maintenance contract with Suez. Includes repairs, inspection, tank cleaning, and painting
30.6235.2505	SCADA OPERATION-WATER	3,000	2,666	2,500	2,500	- 0.0%	SCADA water repairs
30.6235.2506	WATER METER REPLACEMENT/RELOCATION	2,500	3,489	2,500	2,500	- 0.0%	Meters replacement or repair
30.6235.2507	FACILITIES REPAIR & MAINTENANCE	2,500	2,039	2,500	2,500	- 0.0%	HVAC repair, rekeying locks, and structural maintenance
30.6235.2508	WATER METER-NEW CONSTRUCTION	2,500	4,454	2,500	2,500	- 0.0%	Water meters
30.6235.2509	SERVICE CONTRACTS	3,000	2,537	3,000	3,000	- 0.0%	Laboratory equipment maintenance, generator maintenance, software support contracts
30.6235.2511	IT CONSULTANT	1,500		1,500	10,800	9,300 620.0%	IT Support for water system electronics
				1,500	2,300	800 53.3%	Utilities Fund Portion of STS IT managed services annual contract for technical support including network security, software updates, and troubleshooting IT issues.
30.6235.2512	SOFTWARE UPGRADE	1,500	3,450	500	500	- 0.0%	Specialized IT Support for Water System Electronics
30.6235.2515	MISS UTILITY	800	1,173	1,200	1,400	200 16.7%	Software upgrades to operating systems, SCADA, alarming
30.6235.2516	HYDRANT MAINTENANCE	10,000		10,000	10,000	- 0.0%	Ticket request
						- 0.0%	Hydrant exercising, locating, unexpected repair and maintenance
6235 (WATER REPAIR/MAINTENANCE) SUBTOTAL		\$ 69,325	\$ 71,592	\$ 62,300	\$ 74,630	\$ 12,330 19.8%	
30.6240.2600	ELECTRICITY-WATER	8,244	30,500	30,712	32,100	1,388 4.5%	Water Electricity
30.6240.2601	ELECTRICITY-SEWER	36,000	30,884	36,000	32,500	(3,500) -9.7%	Sewer Electricity
30.6240.2602	ELECTRICITY-FRYE COURT	250	296	250	310	60 24.0%	Frye Ct lift station
6240 (UTILITIES) SUBTOTAL		\$ 44,494	\$ 61,680	\$ 66,962	\$ 64,910	\$ (2,052) -3.1%	
30.6250.2900	TELEPHONE	2,955	2,811	500	500	- 0.0%	Desk phones
30.6250.2903	MOBILE PHONES	3,200	3,068	3,300	3,250	(50) -1.5%	Cell phones (4)
30.6250.2905	DSL LINE	1,300	3,565	5,000	5,000	- 0.0%	Internet services for SCADA
6250 (COMMUNICATIONS) SUBTOTAL		\$ 7,455	\$ 9,444	\$ 8,800	\$ 8,750	\$ (50) -0.6%	
30.6260.3200	GENERAL LIABILITY INS	22,600	21,598	22,600	24,182	1,582 7.0%	General liability insurance
30.6270.2000	DUES	1,000	502	1,000	1,000	- 0.0%	Virginia Rural Water Association, Regulatory licensure
30.6270.2001	BANK FEES		2,064		1,800	- -%	Direct Deposit fee & monthly checking account fees
30.6270.2400	ADVERTISING				500	500 -%	Advertising for job ads, etc.
30.6270.2509	UF VEHICLE FUEL	9,500	4,442	9,500	6,500	(3,000) -31.6%	All utility vehicles fuel
30.6270.2510	UF VEHICLE REPAIR & MAINT	3,000	4,423	3,000	3,000	- 0.0%	All utility vehicle repairs

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23 \$ %	LINE-ITEM DESCRIPTION
30.6270.2511	UNIFORM MAINTENANCE & REPLACEMENT	4,500	4,200	4,500	4,800	300 6.7%	All utility uniforms
30.6270.2512	STAFF TRAINING	4,000	527	2,000	2,000	- 0.0%	Water and wastewater training and certifications
30.6270.2513	TRAVEL/MILEAGE	1,000	1,100	1,000	1,200	200 20.0%	travel for training, meetings, and supplies in personal vehicle
30.6270.2514	BOOKS & SUBSCRIPTIONS				300	300 -%	Reimbursement for books and subscriptions
30.6270.3600	REFUNDS/PASS THROUGH/REIMBURSEMENTS	1,700	3,039	1,700	2,500	800 47.1%	Water/sewer overcharge/refunds
30.6270.3602	CREDIT CARD FEES	9,900	9,601	8,900	20,500	11,600 130.3%	
				6,500	6,500	- 0.0%	Bank Credit Card Fees- PaymentTec & Elavon
				2,400	14,000	11,600 483.3%	Invoice Cloud Fees \$1,100 month plus 3% increase
<b>6270 (VEHICLE/MISC) SUBTOTAL</b>		<b>\$ 57,200</b>	<b>\$ 51,496</b>	<b>\$ 54,200</b>	<b>\$ 68,282</b>	<b>\$ 14,082 26.0%</b>	
30.6280.3500	SAMPLE TESTING SUPPLIES	4,500	7,530	4,500	14,407	9,907 220.2%	Buffer solutions, reagents, beakers, phosphorus and dissolved oxygen probes
					7,907	7,907 -%	Buffer solutions, reagents, beakers, phosphorus and dissolved oxygen probes
					5,000	5,000 -%	Hach process testing meter to conduct in-house testing for better monitoring and management of issues at the WWTP. (ARPA Funding Eligible)
					1,500	1,500 -%	Hach processing meter supplies
30.6280.3501	CHEMICALS-WWTP	12,000	14,390	15,000	15,500	500 3.3%	Alum for coagulation and removal of phosphorus, polymer for enhanced settling of sludge in waste digesters
30.6280.3502	OFFICE SUPPLIES	2,500	2,190	1,500	2,300	800 53.3%	Sewer
30.6280.3503	POSTAGE	3,000	1,834	2,000	3,360	1,360 68.0%	Sewer portion of monthly billing and stamps. Approximately 1,000 mailings per month
30.6280.3504	SAFETY SUPPLIES	2,000	1,194	2,000	2,400	400 20.0%	Disposable glove, tyvec overalls, hearing protection eye protection
30.6280.3505	SEWER REPLACEMENT PARTS	5,000	6,665	5,000	5,000	- 0.0%	Diffusers, pump parts, motors, electrical relays and miscellaneous components
30.6280.3506	TOOLS	2,000	694	2,000	2,000	- 0.0%	required tools to fix components of the sewer system
30.6280.3507	STONE/GRAVEL	500		500	500	- 0.0%	For repairs
30.6280.3508	FACILITIES REPAIR & MAINT			-	-	- -%	Water system repairs
30.6280.3509	GAS/DIESEL FUEL	1,000	553	1,000	2,400	1,400 140.0%	Gas/Diesel Fuel
<b>6280 (SEWER SUPPLIES &amp; EQUIPMENT) SUBTOTAL</b>		<b>\$ 32,500</b>	<b>\$ 35,050</b>	<b>\$ 33,500</b>	<b>\$ 47,867</b>	<b>\$ 14,367 42.9%</b>	
30.6285.3500	SAMPLE TESTING SUPPLIES	4,000	3,485	4,000	4,000	- 0.0%	Water Buffer solutions, reagents, beakers
30.6285.3501	CHEMICALS-WATER PLANTS	7,000	7,713	7,000	8,000	1,000 14.3%	Water sodium hypochlorite for disinfection, KMN04 for oxidation of iron and magnesium
30.6285.3502	OFFICE SUPPLIES	2,230	2,752	2,230	1,500	(730) -32.7%	Water Log books, calendars, cleaning supplies
30.6285.3503	POSTAGE	2,100	1,579	2,000	3,360	1,360 68.0%	Water portion of monthly billing and stamps. Approximately 1,000 mailings per month
30.6285.3504	SAFETY SUPPLIES	1,500	442	1,500	1,500	- 0.0%	Water safety supplies
30.6285.3505	EQUIPMENT REPAIR/REPLACEMENT PARTS	5,000	5,428	5,000	6,500	1,500 30.0%	Repair to clamps, saddles, fittings, filters, electrical relays and anticipated misc. equipment
30.6285.3506	TOOLS	2,000	1,197	2,000	2,000	- 0.0%	Water tools required to fix components
30.6285.3507	STONE/GRAVEL CONTR TO 3RM	1,000		1,000	1,000	- 0.0%	Repairs
30.6285.3509	GAS/DIESEL FUEL	1,000	474	1,000	2,400	1,400 140.0%	Backup generator fuel
30.6285.3511	OFFICE EQUIPMENT/COMPUTERS	1,500	430	1,500	1,000	(500) -33.3%	Water office equipment or replace computer
<b>6285 (WATER SUPPLIES &amp; EQUIPMENT) SUBTOTAL</b>		<b>\$ 27,330</b>	<b>\$ 23,500</b>	<b>\$ 27,230</b>	<b>\$ 31,260</b>	<b>\$ 4,030 14.8%</b>	
30.6390.0100	PRINCIPAL PMT ON DEBT	314,050		246,450	258,793	12,343 5.0%	
				195,000	200,000	5,000 2.6%	WWTP mod 3, matures 10/1/2027
				25,008	25,853	845 3.4%	sewer I&I, matures 3/1/2030
				26,442	32,940	6,498 24.6%	meter replacement matures 2/15/2034
30.6390.0200	INTEREST PAYMENT ON DEBT	99,274	81,199	74,900	67,041	(7,859) -10.5%	
				56,467	55,950	(517) -0.9%	WWTP Mod 3- matures 10/1/2027
				8,435	7,591	(844) -10.0%	Sewer I&I- matures 3/1/2030
				9,998	3,500	(6,498) -65.0%	Meter Replacement- matures 2/15/2034
30.6390.0310	WTP IMP-BACKWASH VALVE	5,000				- -%	
30.6390.0450	MISS UTILITY EQUIPMENT		67			- -%	
30.6390.0460	CREEK BANK SHORING	20,000		280,000		(280,000) -100.0%	
30.6390.0465	WWTP SECURITY UPDATE	15,000	1,800	25,000		(25,000) -100.0%	
30.6390.0480	WWTP IMP=ALUM FEED/RET VALVE CONTR					- -%	
30.6390.0481	WWTPSLUDGE HANDLING EVAL & COST	35,000		100,000		(100,000) -100.0%	
30.6390.0485	WTP IMPR-NEW VFD'S AT KR & RV	60,000		50,000		(50,000) -100.0%	



ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23 \$ %		LINE-ITEM DESCRIPTION
30.6390.0490	UTILITY VEHICLE REPLACEMENT (ON CALL)	25,000			30,000	30,000	-%	Utility Truck Replacement funded with 3R Reserve.
30.6390.0500	FRYE COURT IMPROVEMENTS				20,000	20,000	-%	Frye Court Lift Station Improvements funded with 3R Reserve/ Frye Court UNP
30.6390.0700	TRANSFER TO 3RM IF SURPLUS				20,000	20,000	-%	Minimum contribution to Unrestricted Net Position to meet financial policy requirements per the Proposed FY 2023 Budget and CIP
30.6390.1011	OH REIMBURSE TO GEN FUND	169,691		120,000	170,616	50,616	42.2%	
30.6390.1130	GIS UPDATE		3,900			-	-%	
30.6390.1150	EMERGENCY CONTINGENCY REPAIR	10,000			10,000	10,000	-%	
30.7000.0000	DEPRECIATION EXPENSE		423,954			-	-%	
<b>6390 (DEBT SERVICE/TRANSFERS) SUBTOTAL</b>		<b>\$ 753,015</b>	<b>\$ 510,920</b>	<b>\$ 896,350</b>	<b>\$ 576,450</b>	<b>\$ (319,900)</b>	<b>-35.7%</b>	
						-	#DIV/0!	
30.6400.1030	ARPA SEWER OPS				-	-	#DIV/0!	
30.6400.1030	ARPA I&I REPAIRS				100,000	100,000	#DIV/0!	Proposed use of ARPA for CIP project
30.6400.1030	ARPA WATERLINE REPLACEMENT				125,000	125,000	#DIV/0!	Proposed use of ARPA for CIP project
30.6400.1030	ARPA ASSET MGMT PLAN				-	-	#DIV/0!	
30-XXXX-XXXX	ARPA- SLUDGE HANDLING APPARATUS				200,000	200,000	-%	Proposed use of ARPA for CIP project
30-XXXX-XXXX	ARPA- WATER TREATMENT PLANT IMPS				100,000	100,000	-%	Proposed use of ARPA for CIP project
30-XXXX-XXXX	ARPA- WWTP UV REPLACEMENT				100,000	100,000	-%	Proposed use of ARPA for CIP project
<b>6400 (ARPA FUNDING) SUBTOTAL</b>		<b>\$ 753,015</b>	<b>\$ 86,967</b>	<b>\$ -</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>	<b>#DIV/0!</b>	
<b>Total UTILITIES FUND Expenditures</b>		<b>\$ 2,440,317</b>	<b>\$ 1,482,500</b>	<b>\$ 1,924,624</b>	<b>\$ 2,244,486</b>	<b>\$ 319,862</b>	<b>16.6%</b>	

## EVENTS FUND

<b>EVENTS FUND-REVENUES</b>								
50.7000.0200	GENERAL FUND DONATION	500		1,250	1,250	-	0.0%	
50.7100.0000	DONATIONS/SPONSORSHIP/FUND RAISING	3,500		3,500	3,500	-	0.0%	
50.7100.0100	MISC/SOUVENIRS	250		250	250	-	0.0%	
50.7100.0200	BEER SALES	1,000		1,000	1,000	-	0.0%	
50.7100.0300	WINE SALES	250		250	250	-	0.0%	
50.7100.0400	GENERAL FUND DONATION	2,500		2,500	2,500	-	0.0%	
<b>7100 (LOVE SUMMER REVENUE) SUBTOTAL</b>		<b>\$ 7,500</b>		<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.7200.0000	SPONSORSHIP/DONATIONS REVENUE	28,500	500	23,500	23,500	-	0.0%	
50.7200.0100	EXHIBITORS/VENDORS	10,000		10,000	10,000	-	0.0%	
50.7200.0200	BEER SALES	140,000		130,000	130,000	-	0.0%	
50.7200.0300	WINE SALES	14,000		14,000	14,000	-	0.0%	
50.7200.0500	AMEX CASH BACK REBATE/REFUNDS					-	-%	
50.7200.0600	SOUVENIR SALES	40,000		33,833	33,833	-	0.0%	
Totals for :						-	-%	
<b>7200 (LOVE FALL REVENUE) SUBTOTAL</b>		<b>\$ 232,500</b>	<b>\$ 563</b>	<b>\$ 211,333</b>	<b>\$ 211,333</b>	<b>\$ -</b>	<b>0.0%</b>	
50.7300.0200	GENERAL FUND DONATION	2,500	50	2,500	2,500	-	0.0%	
50.7400.0000	SPONSORSHIP/DONATIONS REVENUE	10,250		10,250	10,250	-	0.0%	
50.7400.0100	FOOD VENDORS	1,100		1,100	1,100	-	0.0%	
50.7400.0200	EXIBITORS/VENDORS	9,500		9,500	9,500	-	0.0%	
50.7400.0300	CORNHOLE TEAMS	840		840	840	-	0.0%	
50.7400.0400	BEER & WINE SALES	2,800		2,800	2,800	-	0.0%	
50.7400.0500	MISC/SOUVENIRS	510		510	510	-	0.0%	
<b>7400 (LOVE SPRING REVENUE) SUBTOTAL</b>		<b>\$ 25,000</b>		<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Total EVENTS FUND Revenues</b>		<b>\$ 268,000</b>	<b>\$ 613</b>	<b>\$ 247,583</b>	<b>\$ 247,583</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>EVENTS FUND- EXPENDITURES</b>								
50.8010.0001	EVENT PROGRAMS	250		250	250	-	0.0%	
50.8010.0005	FLAGS	250		1,000	1,000	-	0.0%	

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23		LINE-ITEM DESCRIPTION
						\$	%	
<b>8010 (LOVE AMERICA EXPENSE)</b>		<b>\$ 500</b>		<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8120.0005	SOUVENIRS	180		180	180	-	0.0%	
50.8120.0015	WATER/SNACKS	310		310	310	-	0.0%	
50.8120.0025	ABC LICENSE (BEER)	300		300	300	-	0.0%	
50.8120.0035	PROM ADVERTISING, MARKETING	900		900	900	-	0.0%	
<b>8120 (LOVE SUMMER EXPENSE)</b>		<b>\$ 7,500</b>		<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8230.0103	MISC SITE EXPENSE RECEIPTS	1,700		1,700	1,700	-	0.0%	
50.8230.0109	TOILETS	7,500		7,500	7,500	-	0.0%	
50.8230.0115	DUMPSTER RENTAL	1,500		1,500	1,500	-	0.0%	
50.8230.0121	SHERIFF	9,000		9,000	9,000	-	0.0%	
50.8230.0130	HAY BALES	250		250	250	-	0.0%	
50.8230.0133	COMMUNICATION DISPATCHER	750		750	750	-	0.0%	
50.8230.0136	TENT SETUP & DECORATIONS	3,120		3,120	3,120	-	0.0%	
50.8230.0139	SUPPORT VENDOR SETUP	240		240	240	-	0.0%	
50.8230.0148	SECURITY & TRAFFIC EQUIP RENTAL	1,200		1,200	1,200	-	0.0%	
50.8230.0154	PARKING SHUTTLE	8,500		8,500	8,500	-	0.0%	
50.8230.0160	VOLUNTEER SUPPORT	500		500	500	-	0.0%	
50.8230.0163	GEN LIABILITY POLICY 1 MILLION	3,769		3,769	3,769	-	0.0%	
50.8230.0166	EVENT CANCELLATION INSURANCE	1,985		1,985	1,985	-	0.0%	
50.8230.0200	LES ARTWORK PRINTING	250		250	250	-	0.0%	
50.8230.0203	ADVERTISING	1,000		1,000	1,000	-	0.0%	
50.8230.0206	ALE TRAIL BUSINESS GRANTS	6,449		6,449	6,449	-	0.0%	
50.8230.0209	RACK CARD PRINTING	750		750	750	-	0.0%	
50.8230.0212	BOOKLET PRINTING	2,000		2,000	2,000	-	0.0%	
50.8230.0215	PRINT FESTIVAL MAPS & SIGNS	2,000		2,000	2,000	-	0.0%	
50.8230.0221	HIGHWAY BANNER PRINTING	465		465	465	-	0.0%	
50.8230.0224	PRINTING - SALES	400		400	400	-	0.0%	
50.8230.0227	GEN MARKETING EXP MR PRINT	50		50	50	-	0.0%	
50.8230.0230	REIMBURSEMENT	500		500	500	-	0.0%	
50.8230.0300	VIP RECEPTION	500		500	500	-	0.0%	
50.8230.0303	VIP TENT SUPPLIES	350		350	350	-	0.0%	
50.8230.0306	SPONSOR BANNERS	1,000		1,000	1,000	-	0.0%	
50.8230.0400	PERFORMERS	11,100		11,100	11,100	-	0.0%	
50.8230.0403	AUDIO/VIDEO EQUIP RENTAL	4,300		4,300	4,300	-	0.0%	
50.8230.0409	GREEN ROOM REFRESHMENTS/SUPPLIES	800		800	800	-	0.0%	
50.8230.0412	WEINER DOG SUPPLIES/PRIZES	200		200	200	-	0.0%	
50.8230.0500	KINDERFEST ACTIVITY RENTALS	4,500		4,500	4,500	-	0.0%	
50.8230.0600	VOLUNTEER SHIRTS	200		200	200	-	0.0%	
50.8230.0603	SQUARE CHARGE	125	136	125	125	-	0.0%	
50.8230.0609	MONEY HANDLING EQUIP/SUPPLIES	500		500	500	-	0.0%	
50.8230.0612	DRINK TICKETS	500		500	500	-	0.0%	
50.8230.0618	MISCELLANEOUS	1,330		750	750	-	0.0%	
50.8230.0627	BEER TASTING	600		600	600	-	0.0%	
50.8230.0630	VOLUNTEER SUPPORT-BRUNCH	1,000		1,000	1,000	-	0.0%	
50.8230.0631	VOLUNTEER RECOGNITION	500				-	-%	
50.8230.0633	POS SYSTEM RENTAL	2,500		2,500	2,500	-	0.0%	
50.8230.0639	SPLIT PROFIT WITH LOVE SUMMER	1,000		1,000	1,000	-	0.0%	
50.8230.0642	WEBSITE HOSTING	150	165	150	150	-	0.0%	
50.8230.0645	WORKFORCE DONATIONS	10,000		10,000	10,000	-	0.0%	
50.8230.0648	OKTOBERFEST RESERVES	7,420	2,000			-	-%	
50.8230.0700	BEER PURCHASE	34,000		34,000	34,000	-	0.0%	
50.8230.0703	WINE PURCHASE	4,500		4,500	4,500	-	0.0%	
50.8230.0709	BEER TRAILER RENTAL	7,182				-	-%	
50.8230.0712	DONATION-WINE POURING SUPPORT	1,320		1,320	1,320	-	0.0%	
50.8230.0715	DONATION-BEER POURING SUPPORT	13,650		13,650	13,650	-	0.0%	
50.8230.0718	DONATION-BEER TRUCK SUPPORT	2,100		2,100	2,100	-	0.0%	
50.8230.0724	BEER POURING SUPPLIES & CUPS	1,500		1,500	1,500	-	0.0%	
50.8230.0727	SALES MISC EXPENSES	3,035		2,000	2,000	-	0.0%	
50.8230.0730	CO2	200		200	200	-	0.0%	
50.8230.0733	MERCHANT SERVICES POS FEES	2,200		2,200	2,200	-	0.0%	
50.8230.0736	SOUVENIRS	24,450		20,000	20,000	-	0.0%	
<b>8230 (LOVE FALL EXPENSES)</b>		<b>\$ 232,500</b>	<b>\$ 2,301</b>	<b>\$ 211,333</b>	<b>\$ 211,333</b>	<b>\$ -</b>	<b>0.0%</b>	
50.8340.0800	EVENT PROGRAMS	250	66	250	250	-	0.0%	

ACCOUNT	ACCOUNT TITLE	FY 2021 ANNUAL BUDGET	FY 2021 YTD ACTUAL	FY 2022 ANNUAL BUDGET	FY 2023 PROPOSED BUDGET	VARIANCE FY 22 vs. FY 23 \$ %		LINE-ITEM DESCRIPTION
50.8340.0803	CHRISTMAS DECORATIONS	500		500	500	-	0.0%	
50.8340.0806	SHIRTS/BLANKETS/HANDOUTS	500	420	500	500	-	0.0%	
50.8340.0809	MISCELLANEOUS	1,250		1,250	1,250	-	0.0%	
8340 (LOVE WINTER EXPENSE)		\$ 2,500	\$ 486	\$ 2,500	\$ 2,500	\$ -	0.0%	
50.8450.1000	EVENT TENT 40 X 60	2,000		2,000	2,000	-	0.0%	
50.8450.1003	ROAD CLOSURE PERMIT	100		100	100	-	0.0%	
50.8450.1006	PORTA POTTY	1,200		1,200	1,200	-	0.0%	
50.8450.1009	BEER TICKETS	20	136	20	20	-	0.0%	
50.8450.1015	TABLE RENTAL	350		350	350	-	0.0%	
50.8450.1021	DISTELFINK STAGE- SQUARE	350		350	350	-	0.0%	
50.8450.1027	TEMP LINE SITE-BOOTH PAINT	200		200	200	-	0.0%	
50.8450.1030	TIME OF EVENTS BOARD	20		20	20	-	0.0%	
50.8450.1033	FIRE MARSHALL/BUILDING PERMIT	90		90	90	-	0.0%	
50.8450.1036	TOWN STAFF SUPPORT-SETUP/TEAR DOWN	400		400	400	-	0.0%	
50.8450.1045	TRANSPORTATION TROLLY	800		800	800	-	0.0%	
50.8450.1048	NO ALCOHOL BEYOND SIGNS	150		150	150	-	0.0%	
50.8450.1051	PAID VOLUNTEERS-RURITANS	600	165	600	600	-	0.0%	
50.8450.1054	LCSSO	5,000		5,000	5,000	-	0.0%	
50.8450.1100	TABLE CLOTHS, CLIPS	100	2,000	100	100	-	0.0%	
50.8450.1103	ROPING/STAKES	150		150	150	-	0.0%	
50.8450.1106	SPONSOR STAKES (GREEN)	50		50	50	-	0.0%	
50.8450.1109	INFORMATION BOARD SIGNAGE	150		150	150	-	0.0%	
50.8450.1112	MISCEXPENSES/SUPPLIES	100	222	100	100	-	0.0%	
50.8450.1200	BANDS ON MAIN STAGE	1,500		1,500	1,500	-	0.0%	
50.8450.1206	SOUND EQUIPMENT	400		400	400	-	0.0%	
50.8450.1209	TODDLER PONY RIDES	500		500	500	-	0.0%	
50.8450.1212	TODDLER AREA SUPPLIES	75		75	75	-	0.0%	
50.8450.1215	ROCK CLIMBING WALL RENTAL	500		500	500	-	0.0%	
50.8450.1218	GIANT INFLATABLES RENTAL	1,300		1,300	1,300	-	0.0%	
50.8450.1221	PIES-CONTEST	100		100	100	-	0.0%	
50.8450.1309	EST TRASH REMOVAL	900		900	900	-	0.0%	
50.8450.1312	UNIDENTIFIED COSTS	100		100	100	-	0.0%	
50.8450.1330	LVF&R DONATION	100		100	100	-	0.0%	
50.8450.1333	BSA TROOP 962 DONATION (TRASH)	250		250	250	-	0.0%	
50.8450.1336	TOWN OF LOVETTSVILLE (CLOCKTOWER)	100		100	100	-	0.0%	
50.8450.1339	ACCOUNTING FEE	700	137	700	700	-	0.0%	
50.8450.1350	SOUVENIRS (NEW 125 UNITS)	250		250	250	-	0.0%	
50.8450.1353	SOUVENIRS (NEW-125 UNITS)	350		350	350	-	0.0%	
50.8450.1356	RIBBONS-RACES	200		200	200	-	0.0%	
50.8450.1359	MAYFEST T-SHIRTS	500		500	500	-	0.0%	
50.8450.1362	CORNHOLE TROPHIES	50		50	50	-	0.0%	
50.8450.1368	ADULT CORNHOLE 1ST, 2ND & 3RD	300		300	300	-	0.0%	
50.8450.1403	PRINTING FLYERS & POSTERS	575		575	575	-	0.0%	
50.8450.1406	WEBSITE DESIGN/MGMT/FEES	100	162	100	100	-	0.0%	
50.8450.1409	SPONSOR SIGNAGE	900		900	900	-	0.0%	
50.8450.1415	ADVERTISING PRINTED	200		200	200	-	0.0%	
50.8450.1421	EVENT BANNERS	300		300	300	-	0.0%	
50.8450.1424	FACEBOOK BOOST	50		50	50	-	0.0%	
50.8450.1450	BEER	2,385		2,385	2,385	-	0.0%	
50.8450.1453	ICE FOR BEER	300		300	300	-	0.0%	
50.8450.1456	CUPS FOR BEER	100		100	100	-	0.0%	
50.8450.1459	ABC/BANQUET LICENSE (BEER)	85		85	85	-	0.0%	
8450 (LOVE SPRING EXPENSE)		\$ 25,000	\$ 522	\$ 25,000	\$ 25,000	\$ -	0.0%	
						-	0.0%	
						-	0.0%	
Total EVENTS FUND Expenditures		\$ 268,000	\$ 3,309	\$ 247,583	\$ 247,583	\$ -	0.0%	



Town Mayor  
Nathaniel O. Fontaine



TOWN  
OF  
**Lovettsville**  
VIRGINIA

**Town Council**

Vice Mayor Christopher Hornbaker  
Councilmember Buck Smith  
Councilmember Joy Pritz  
Councilmember David Earl  
Councilmember Renee' Edmonston  
Councilmember Tony Quintana

# Fiscal Year 2023-2027 CAPITAL IMPROVEMENT PLAN

Presented by:  
Jason Cournoyer  
Town Manager  
&  
Charlie Mumaw  
Project Manager



# GENERAL GOVERNMENT

PROJECT FUNDING SOURCES:		FUNDING SOURCE	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-YR CIP COST
PAY-GO/ CAPITAL ASSET REPLACEMENT RESERVE		NC	\$1,179,000	\$358,000	\$284,500	\$101,000	\$225,500	\$165,000	\$25,000	\$ 801,000
LOANS		L	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
LOUDOUN COUNTY 6-YEAR AWARDED FUNDS		CTY1	\$2,697,000	\$475,000	\$949,000	\$1,273,000	\$0	\$0	\$0	\$ 2,222,000
LOUDOUN COUNTY 6-YEAR REQUESTED FUNDS		CTY2	\$2,253,000	\$0	\$0	\$683,000	\$480,000	\$1,090,000	\$0	\$ 2,253,000
VDOT GRANT AWARDED		VDOT1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
VDOT GRANT REQUESTED		VDOT2	\$1,500,000	\$0	\$350,000	\$200,000	\$450,000	\$300,000	\$200,000	\$ 1,500,000
AMERICAN RESCUE PLAN ACT OF 2021		ARPA	\$45,000	\$0	\$65,000	\$0	\$0	\$0	\$0	\$ 65,000
TOTAL REVENUES			\$7,674,000	\$ 833,000	\$1,648,500	\$2,257,000	\$1,155,500	\$1,555,000	\$ 225,000	\$6,841,000

PROJECT EXPENDITURES:		FUNDING SOURCE	TOTAL COST	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-YR CIP COST
GF1	E. BROAD WAY 2A STREETSCAPE IMPROVEMENTS	NC, CTY1, VDOT2	\$2,705,000	\$360,000	\$1,110,500	\$1,036,000	\$108,500	\$90,000	\$0	\$2,345,000
GF2	S. CHURCH STREET & E. PENNSYLVANIA AVENUE STREETSCAPE IMPROVEMENTS	NC, CTY 1&2	\$1,549,000	\$393,000	\$358,000	\$498,000	\$210,000	\$90,000	\$0	\$1,156,000
GF3	S. LOUDOUN AND SOUTH LOCUST STREET STREETSCAPE IMPROVEMENTS	NC, CTY2, VDOT2	\$2,935,000	\$80,000	\$80,000	\$365,000	\$810,000	\$1,375,000	\$225,000	\$2,855,000
GF4	TOWN SQUARE AND TOWN GREEN IMPROVEMENTS	NC, ARPA	\$87,000	\$0	\$20,000	\$40,000	\$27,000	\$0	\$0	\$87,000
GF5	TOWN OFFICE VEHICLE REPLACEMENT	ARPA	\$45,000	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
GF6	QUARTER BRANCH BARN IMPROVEMENTS/ STORAGE	NC	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
GF7	TOWN SQUARE AND W BROAD WAY INTERSECTION IMPROVEMENTS	NC, CTY2	\$323,000	\$0	\$5,000	\$318,000	\$0	\$0	\$0	\$323,000
TOTAL EXPENDITURES			\$7,674,000	\$ 833,000	\$1,648,500	\$2,257,000	\$1,155,500	\$1,555,000	\$ 225,000	\$6,841,000

## GF #1: East Broad Way 2A Streetscape Improvements

### PROJECT BOUNDARIES

East Broad Way: Park Place to South Church Street

### DEFICIENCIES & NEEDS

The project addresses walkability, storm water management, and other streetscape elements to improve the pedestrian and vehicular safety of the roadway.



### PROJECT DESCRIPTION

The Town will complete the design, acquire Right-of-way and/or easements, and construct improvements to East Broad Way, between Park Place and South Church Street. Improvements will include sidewalks, curb, gutter, street lights, storm drainage, parking spaces, and landscaping.

### PROJECT STATUS

Consultant working on 60% design plans to be submitted for VDOT review.

### SIGNIFICANT DATES

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2019	Summer 2026

### NEXT PROJECT MILESTONE

60% Completion of design phase. Right of Way acquisition set to begin in 2022.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year (FY23-27)
Design & Engineering	\$ 468,000	\$ 258,000	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000
Land Acquisition	\$ 204,000	\$ 102,000	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ 102,000
Construction	\$ 1,726,000	\$ -	\$ 798,500	\$ 927,500	\$ -	\$ -	\$ -	\$ 1,726,000
Utility Relocation	\$ 307,000	\$ -	\$ -	\$ 108,500	\$ 108,500	\$ 90,000	\$ -	\$ 307,000
<b>TOTAL</b>	<b>\$ 2,705,000</b>	<b>\$ 360,000</b>	<b>\$ 1,110,500</b>	<b>\$ 1,036,000</b>	<b>\$ 108,500</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 2,345,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$ 359,000	\$ 210,000	\$ 89,500	\$ 36,000	\$ 8,500	\$ 15,000	\$ -	\$ 149,000
Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loudoun County Awarded Funds	\$ 1,621,000	\$ 150,000	\$ 671,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,471,000
Loudoun County Requested Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDOT Grant Awarded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDOT Grant Requested	\$ 725,000	\$ -	\$ 350,000	\$ 200,000	\$ 100,000	\$ 75,000	\$ -	\$ 725,000
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,705,000</b>	<b>\$ 360,000</b>	<b>\$ 1,110,500</b>	<b>\$ 1,036,000</b>	<b>\$ 108,500</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 2,345,000</b>



**GF #2: South Church St./ East Pennsylvania Streetscape Improvements**

**PROJECT BOUNDARIES**

South Church Street:  
 From: Oktoberfest Way  
 To: East Broad Way  
 East Pennsylvania  
 From: 6 East Pennsylvania To:  
 South Church Street

**PROJECT DESCRIPTION**

The Town will complete the design, acquire Right-of-way and/or easements, and construct improvements to South Church Street, between Oktoberfest Way and East Broad Way. Improvements will include sidewalks, curb, gutter, street lights, storm drainage, parking spaces, and landscaping.

**DEFICIENCIES & NEEDS**

The project addresses walkability, storm water management, and other streetscape elements to improve the pedestrian and vehicular safety of the roadway.

**PROJECT STATUS**

Consultant working on 60% design plans to be submitted for VDOT review

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2020	Summer 2026



**NEXT PROJECT MILESTONE**

60% Completion of design phase.  
 Right-of-way acquisition set to begin in 2022.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ 185,000	\$ 160,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Land Acquisition	\$ 98,000	\$ 68,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Construction	\$ 1,216,000	\$ 165,000	\$ 278,000	\$ 473,000	\$ 210,000	\$ 90,000	\$ -	\$ 1,051,000
Utility Relocation	\$ 50,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000
<b>Total Cost:</b>	<b>\$ 1,549,000</b>	<b>\$ 393,000</b>	<b>\$ 358,000</b>	<b>\$ 498,000</b>	<b>\$ 210,000</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 1,156,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$ 173,000	\$ 68,000	\$ 80,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 105,000
Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loudoun County Awarded Funds	\$ 1,076,000	\$ 325,000	\$ 278,000	\$ 473,000	\$ -	\$ -	\$ -	\$ 751,000
Loudoun County Requested Funds	\$ 300,000	\$ -	\$ -	\$ -	\$ 210,000	\$ 90,000	\$ -	\$ 300,000
VDOT Grant Awarded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDOT Grant Requested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue:</b>	<b>\$ 1,549,000</b>	<b>\$ 393,000</b>	<b>\$ 358,000</b>	<b>\$ 498,000</b>	<b>\$ 210,000</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 1,156,000</b>



**GF #3: South Loudoun and South Locust Streetscape Improvements**

**PROJECT BOUNDARIES**

From: Lovettsville Elementary School To: East Broad Way

**PROJECT DESCRIPTION**

Design and construction improvements to South Loudoun Street and South Locust Street between the Lovettsville Elementary School and East Broad Way. Improvements will include sidewalk, improved storm drainage and minor roadway improvements to address speed and vehicular safety. This project combines two projects into one after discussing with the scope with the design engineers at Kimley-Horn.

**DEFICIENCIES & NEEDS**

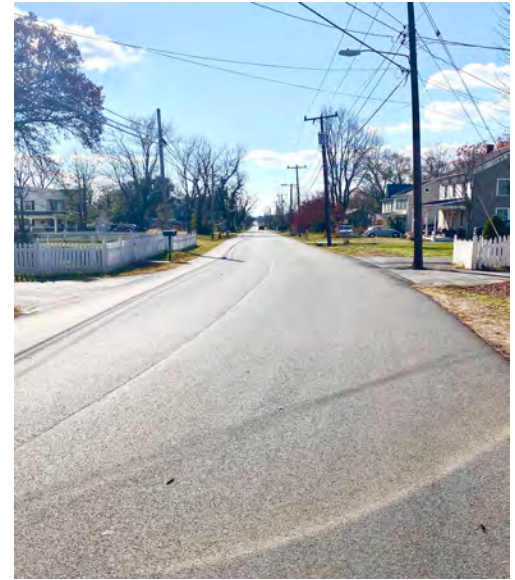
The road corridor lacks sidewalks. The Lovettsville Elementary School lacks safe pedestrian access from the center of Town. Inadequate storm drainage and high speeds along the road corridor will be addressed with this project.

**PROJECT STATUS**

Survey and data collection have been started by the engineering consultant in order to proceed with a project coping document. Project is estimated to range from \$6 million or more in total cost depending on design.

**SIGNIFICANT DATES**

Project Start	Estimated Completion
Fall 2021	TBD



**NEXT PROJECT MILESTONE**

Finish project scoping to determine the most viable road improvements option and the resulting total project cost.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ 760,000	\$ 80,000	\$ 80,000	\$ 365,000	\$ 235,000	\$ -	\$ -	\$ 680,000
Land Acquisition	\$ 105,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 5,000	\$ -	\$ 105,000
Construction	\$ 1,855,000	\$ -	\$ -	\$ -	\$ 325,000	\$ 1,305,000	\$ 225,000	\$ 1,855,000
Utility Relocation	\$ 215,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 65,000	\$ -	\$ 215,000
<b>Total Cost:</b>	<b>\$ 2,935,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 365,000</b>	<b>\$ 810,000</b>	<b>\$ 1,375,000</b>	<b>\$ 225,000</b>	<b>\$ 2,855,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$ 525,000	\$ 80,000	\$ 80,000	\$ -	\$ 190,000	\$ 150,000	\$ 25,000	\$ 445,000
Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loudoun County Awarded Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loudoun County Requested Funds	\$ 1,635,000	\$ -	\$ -	\$ 365,000	\$ 270,000	\$ 1,000,000	\$ -	\$ 1,635,000
VDOT Grant Awarded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDOT Grant Requested	\$ 775,000	\$ -	\$ -	\$ -	\$ 350,000	\$ 225,000	\$ 200,000	\$ 775,000
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue:</b>	<b>\$ 2,935,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 365,000</b>	<b>\$ 810,000</b>	<b>\$ 1,375,000</b>	<b>\$ 225,000</b>	<b>\$ 2,855,000</b>

**GF #4: Town Square and Town Green Improvements**

**PROJECT BOUNDARIES**

Town Square Park and  
Town Green Park

**PROJECT DESCRIPTION**

The Town Square Master Plan identifies desired improvements to Town Square that include: additional lighting, improvements to the seating area, and a performance stage/seating wall. Improvements to the Town Green include: electric and lighting upgrades and grass paver access to the Pavilion.

**DEFICIENCIES & NEEDS**

Both the Town Square and Town Green are used for many Town events and could use some upgrades to enhance the experience. The improvements that are listed are recommended in the Town Square Master Plan.

**PROJECT STATUS**

The scope of this project is still in the early stages and no decisions have been made.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Spring 2022	Summer 2025



**NEXT PROJECT MILESTONE**

Town Council to prioritize the upgrades within the proposed FY 2023 project budget.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$87,000	\$0	\$20,000	\$40,000	\$27,000	\$0	\$0	\$87,000
Utility Relocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cost:</b>	<b>\$87,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$40,000</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$87,000	\$0	\$0	\$40,000	\$27,000	\$0	\$0	\$87,000
Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loudoun County Awarded Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loudoun County Requested Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VDOT Grant Awarded	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VDOT Grant Requested	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ARPA	\$0		\$20,000					
<b>Total Revenue:</b>	<b>\$87,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$40,000</b>	<b>\$27,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,000</b>

**GF #5: Town Office Truck Replacement**

**PROJECT BOUNDARIES**

Replacement of Town Vehicle

**DEFICIENCIES & NEEDS**

The Town vehicles are still operational and in working condition. They are scheduled to be replaced after 12 years to ensure the safety of the staff that use them.



**PROJECT DESCRIPTION**

This Town vehicle is scheduled for replacement in Fiscal Year 2023 when it will be 12 years old. This vehicle is used by the Town maintenance personnel and other staff for field work, and to provide support for events. Cost includes the addition of decals, emergency lighting, towing package, and toolbox.

**PROJECT STATUS**

Town vehicles are scheduled to be replaced after 12 years of service. That will be during Fiscal Year 2023.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Summer 2022	Winter 2022/23

**NEXT PROJECT MILESTONE**

Vehicle Purchase.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$45,000	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Utility Relocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cost:</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loudoun County Awarded Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loudoun County Requested Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VDOT Grant Awarded	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VDOT Grant Requested	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ARPA	\$45,000	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
<b>Total Revenue:</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>

**GF #6: Quarter Branch Barn Improvements/Storage**

**PROJECT BOUNDARIES**

Quarter Branch Barn located at 60 Lange Drive

**PROJECT DESCRIPTION**

The Quarter Branch barn improvements include a concrete pad with concrete walls, within the fenced enclosure, to provide better screening and secure location for storage of mulch and gravel. A "Lean-To" storage structure will be built to provide protection from the elements for the Town's Oktoberfest Towers, Gator, and other items.

**DEFICIENCIES & NEEDS**

The Quarter Branch barn improvements have been budgeted in past Capital Improvement Plans but never completed. Town Staff is to hire a contractor to perform the upgrades and improve the storage capacity of the Quarter Branch barn.

**PROJECT STATUS**

Project is set to begin in Summer 2022.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Summer 2022	Winter 2022/23



**NEXT PROJECT MILESTONE**

Staff to prepare a project scope with materials required. A contractor will be hired to build the improvements.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loudoun County Awarded Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loudoun County Requested Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDOT Grant Awarded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDOT Grant Requested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue:</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>



**GF #7: Town Square and W. Broad Way Intersection Improvements**

**PROJECT BOUNDARIES**

N Berlin Turnpike at W  
Broad Way Intersection

**PROJECT DESCRIPTION**

Study, design, and construct improvements to alleviate concerns about southbound vehicle conflicts. Improve safety for eastbound traffic and turning movements from West Broad Way. Improve pedestrian crossing at all legs of the intersection.

**DEFICIENCIES & NEEDS**

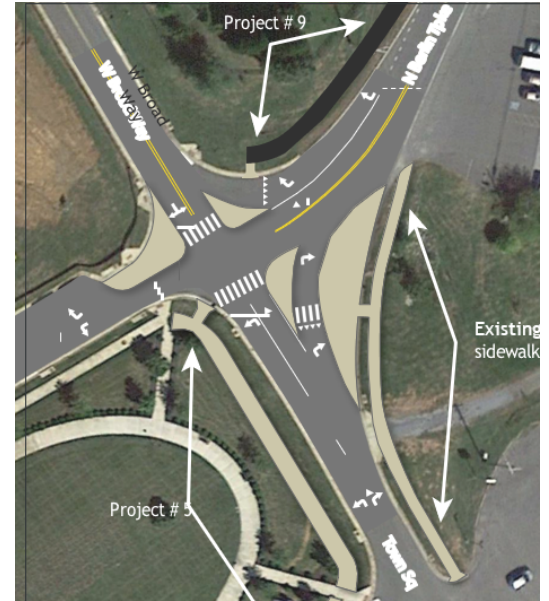
Improvements will reduce site distance issues for vehicles making a right turn from West Broad Way. This concept would also help to passively slow travel speeds.

**PROJECT STATUS**

The funding in FY 2023 is to complete an initial conceptual design in order to add more specifics for grant application opportunities. Funding to complete this project has not been identified to date. the Town will apply for a grant in FY 2024 from Loudoun County.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Summer 2022	TBD



**NEXT PROJECT MILESTONE**

Apply for grant funding from Loudoun County for FY 2024.

Project Activity	Total Cost	Previous Year	FY23	FY24	FY25	FY26	FY27	5 Year (FY23-27)
Design & Engineering	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$318,000	\$0	\$0	\$318,000	\$0	\$0	\$0	\$318,000
Utility Relocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cost:</b>	<b>\$323,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$318,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$323,000</b>

Funding Allocations	Total Cost	Previous Year	FY23	FY24	FY25	FY26	FY27	5 Year (FY23-27)
PAY-GO/ Capital Asset Replacement	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loudoun County Awarded Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loudoun County Requested Funds	\$318,000	\$0	\$0	\$318,000	\$0	\$0	\$0	\$318,000
VDOT Grant Awarded	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VDOT Grant Requested	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ARPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue:</b>	<b>\$323,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$318,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$323,000</b>

## General Government- Future Priority Projects

The following list of future projects are for Town Council consideration based upon available funding and priorities. Each project includes a brief summary, estimated cost, and project status. The costs are only estimates and are subject to change based upon modifications in project scope, economic conditions, and timing. The projects are listed in order of significance based on the information in the approved Transportation Master Plan.

Project Name	Project Summary	Estimated Cost	Status
<b>Berlin Turnpike &amp; South Loudoun Intersection</b>	Explore alternatives for the intersection of Berlin Turnpike and South Loudoun Street. A roundabout and a realignment to “T” up the intersection should be studied. Install a crosswalk (requires formal mid-block crossing study) from the shared-use path on Berlin Turnpike to the eastern side of South Loudoun Street. Include gateway pacemaking elements. This project includes planning, design, and construction.	\$6,070,000	Awaiting Funding
<b>Town Square Sidewalk Extension</b>	Add an approximately 180’ long, 8-10’ wide sidewalk link on the northeast side of the Town Square and widen the existing eastern sidewalk to 8-10’. This project includes planning, design, and construction. It will complete the Town Squirikle and allow for greater pedestrian access.	\$140,000	Awaiting Funding
<b>Berlin Turnpike North Shared-Use Path</b>	Design and construct an 8-10’ wide shared-use path between the Town Square and Tilgham Place along North Berlin Turnpike (Route 287) to complete the connection to the Town Square. The path will have a paved surface and will add curb and gutter along Berlin Turnpike.	\$1,960,000	Awaiting Funding
<b>Berlin Turnpike Shared-Use Path Lighting</b>	Install pedestrian-scaled streetlights along the shared-use path on South Berlin Turnpike. To provide lighting for the shared-use path and improve pedestrian safety.	\$200,000	Awaiting Funding
<b>South Church Sidewalk Widening</b>	Widen the existing sidewalk to 10’ to accommodate for bikes and pedestrians that ride or walk along the roadway.	\$60,000	Awaiting Funding

## UTILITIES FUND

PROJECT FUNDING SOURCES:		FUNDING SOURCE	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-YR CIP COST
LOANS		L	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
3R RESERVE FUND (Repair, Renewal and Replacement)		3R	\$ 375,000	\$ 125,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 250,000
AMERICAN RESCUE PLAN ACT of 2021		ARPA	\$ 1,225,000	\$ 600,000	\$ 625,000	\$ -	\$ -	\$ -	\$ -	\$ 625,000
TOTAL REVENUES			\$3,100,000	\$ 725,000	\$ 675,000	\$ 100,000	\$ 100,000	\$1,500,000	\$ -	\$2,375,000

PROJECT EXPENDITURES:		FUNDING SOURCE	TOTAL COST	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-YR CIP COST
UF1	WWTP SLUDGE HANDLING: EVALUATION AND HAULING APPARATUS	3R, ARPA	\$ 300,000	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
UF2	CREEK BANK SHORING & REPAIR	3R	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UF3	I & I WATER GRAVITY/MANHOLE REPAIR	ARPA	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
UF4	WATERLINE REPLACEMENT FOR E BROAD WAY & SOUTH CHURCH STREET	3R/ ARPA	\$ 325,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 225,000
UF5	WTP IMPROVEMENTS TREATMENT SYSTEM EVALUATION AND REPAIR	ARPA	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
UF6	UTLITY OPERATOR TRUCK REPLACEMENT	3R	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
UF7	WWTP UV DISINFECTION BASIN UPGRADE	ARPA	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
UF8	SECURITY IMPROVEMENTS AND REHABILITATION OF FRYE COURT PUMP STATION	3R	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
UF9	NEW ELEVATED WATER TOWER	3R, L	\$ 1,600,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,500,000	\$ -	\$ 1,600,000
TOTAL EXPENDITURES			\$3,100,000	\$ 725,000	\$ 675,000	\$ 100,000	\$ 100,000	\$1,500,000	\$ -	\$2,375,000



**UF #1: WWTP Sludge Handling: Evaluation and Hauling Apparatus**

**PROJECT BOUNDARIES**

Waster Water  
Treatment Plant at  
39183 Irish Corner Road

**DEFICIENCIES & NEEDS**

The Town has taken the time to have a study done by CHA to get an experts advice on how to address the increased cost of sludge hauling. The initial phase to address this is to acquire a dump truck for the Town to haul sludge directly to Loudoun Water.



**PROJECT DESCRIPTION**

The Waste Water Treatment plant currently trucks liquid sludge to the Loudoun Water Broad Run facility to dispose of the waste. Increases in transportation and dumping fees has encouraged the Town to look for alternative methods of disposing of the Towns sludge.

**PROJECT STATUS**

A project report has been completed by CHA and it has been decided that buying a Town owned Sludge Hauling truck is the best course of action to address the rising sludge hauling costs.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2022	Fall 2023

**NEXT PROJECT MILESTONE**

Decide if purchasing a Town-owned truck is the best method going forward.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Utiity Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Total Revenue:</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>

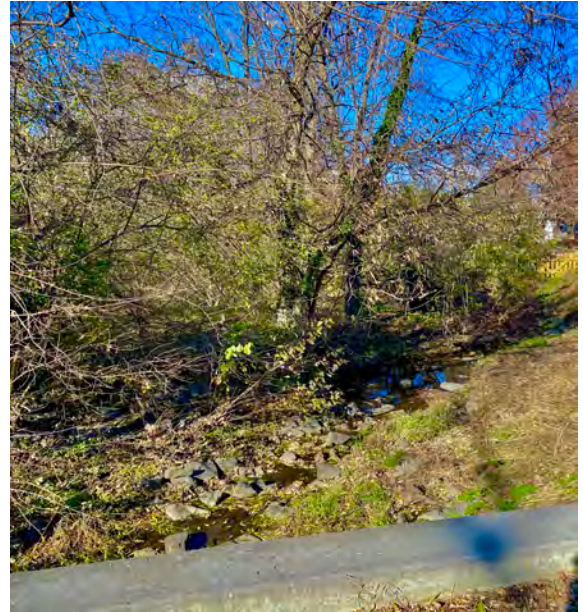
**UF #2 : Creek Bank Shoring and Repair**

**PROJECT BOUNDARIES**

Project Area is  
Located Adjacent to  
34 South Church St.

**DEFICIENCIES & NEEDS**

Due to increased rain and erosion along the stream, the Town has taken action to protect the sanitary sewer asset that runs under the stream. This project is a direct response to the erosion and takes definitive steps to reduce it.



**PROJECT DESCRIPTION**

Design and install stream stabilizing improvements in order to support and repair the stream bank that is being eroded away over time. Improvements include, installing impregnated boulders, live riparian stakes, and soil lifts all to support the stream health and shore up the banking of the stream.

**PROJECT STATUS**

Project is finishing up design plans and preparing to advertise project for bids.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2020	Fall 2022

**NEXT PROJECT MILESTONE**

Finish Design Plans and submit specific permits for review before project can begin construction.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue:</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**UF #3 : I & I Gravity Sewer /Manhole Repair**

**PROJECT BOUNDARIES**

Various Manholes and Sewer Pipes throughout the Town.

**DEFICIENCIES & NEEDS**

The Town will investigate each of the manholes and sewer pipes to determine where the I & I is having the biggest impact. Based on the findings the Town will then plan out its action plan to replace and repair the pipes.



**PROJECT DESCRIPTION**

The Town is currently reviewing various manholes that have flow meters fixed inside. Once it has been determined where the areas of infiltration are occurring, the Town will have Purcellville Waste water workers come out and investigate the sewer pipes. A decision will then be made whether to repair the pipes or replace them.

**PROJECT STATUS**

Town Staff will be starting this project once an estimate has been obtained for the work.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2020	Fall 2023

**NEXT PROJECT MILESTONE**

The Town will be utilizing ARPA funding to cover a portion of the cost for this project.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 200,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Total Revenue:</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>



**UF #4: Water Line Replacement for E Broad Way and South Church Street**

**PROJECT BOUNDARIES**

Various Waterline Pipes throughout the Town.

**PROJECT DESCRIPTION**

As part of the E Broad Way and South Church Street improvements project the 40+ year old transited waterline will be replaced with a newer and larger water line. This project will include replacement of the water laterals and the meter for each existing connection in the project boundaries.

**DEFICIENCIES & NEEDS**

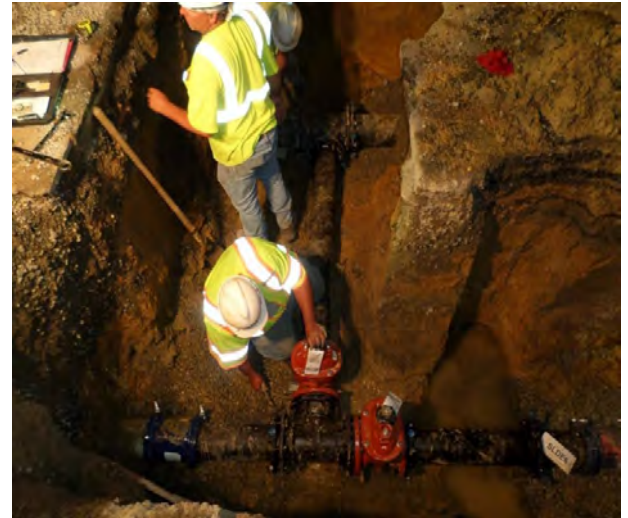
The Town will be performing the waterline replacement in tandem with the work that is being done to East Broad Way and South Church St. The waterline pipes will be replaced with a larger pipe that can supply water at a higher rate than before.

**PROJECT STATUS**

Town Staff is working to ensure that all faulty waterline pipes are addressed.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2020	Fall 2024



**NEXT PROJECT MILESTONE**

The Town will be utilizing ARPA funding to cover a portion of the cost for this project.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 325,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 225,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 325,000</b>	<b>\$ 100,000</b>	<b>\$ 125,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3R RESERVE FUND (Repair, Renewal and Replacement)	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
ARPA	\$225,000	\$100,000	\$125,000	\$0	\$0	\$0	\$0	\$125,000
<b>Total Revenue:</b>	<b>\$325,000</b>	<b>\$100,000</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>

**UF #5: Water Treatment Plant Improvements: Treatment System Evaluation and Repair**

**PROJECT BOUNDARIES**

Water Treatment Plant off  
Tilgham Place

**DEFICIENCIES & NEEDS**

In order to reduce the risk of future valve leaks. The Town is taking action to investigate and repair any valves that are older and in need of a repair.



**PROJECT DESCRIPTION**

Automatic valves are utilized at both water facilities to back wash the filters. Back washing and treatment are dependent on these valves staying in the appropriate position. A recent valve failure caused a leak and required substantial manpower to resolve. Maintenance of the valves will help to prevent any future malfunctions. Fiscal Year 2023 funds will continue valve replacement and replace the Green Sand media which will be reaching its life span.

**PROJECT STATUS**

Town Staff is working to ensure that all faulty waterline valves are replaced.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2021	Fall 2022

**NEXT PROJECT MILESTONE**

The Town will be utilizing ARPA funding to fund this project.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Total Revenue:</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

**UF #6 : Utility Operator Truck Replacement**

**PROJECT BOUNDARIES**

Replacement of Town Vehicle

**PROJECT DESCRIPTION**

This Town vehicle is scheduled for replacement in Fiscal Year 2023 due to its age. This vehicle is used by the Town Utility personnel for field work, and to provide support for events. Cost includes the addition of decals, emergency lighting, towing package, and toolbox. A smaller utility vehicle will be purchased which reflects a smaller cost.

**DEFICIENCIES & NEEDS**

This Town vehicles are still operational and in working condition. They are scheduled to be replaced after 12 years to ensure the safety of the staff that use it.

**PROJECT STATUS**

Town vehicles are scheduled to be replaced after 12 years of service.



**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Summer 2022	Winter 2022/23

**NEXT PROJECT MILESTONE**

Purchase of Vehicle.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
ARPA								\$ -
<b>Total Revenue:</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>

**UF #7: Waste Water Treatment Plant UV Disinfection Basin Upgrades**

**PROJECT BOUNDARIES**

Waste Water Treatment Plant  
at 39183 Irish Corner Road.

**PROJECT DESCRIPTION**

The Waste Water Treatment Plant requires upgrades to the equipment for the plant operate more efficiently. own staff are coordinating with the Town's contractor to upgrade the Ultraviolet (UV) ray disinfection basins as required.

**DEFICIENCIES & NEEDS**

The UV Disinfection basins are a crucial part of the Waste Water Treatment Plant process. These upgrades are being done proactively to upgrade the operation at the plant and avoid any future problems with UV disinfection.

**PROJECT STATUS**

A proposal has been submitted by Glasco UV to perform the required upgrades to the plant.



**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Summer 2022	Fall 2022

**NEXT PROJECT MILESTONE**

Accept proposal submitted by Glasco UV and begin project.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Total Revenue:</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>



**UF #8: Security Improvements and Rehabilitation of Frye Court Pump Station**

**PROJECT BOUNDARIES**

Frye Court Pump Station

**PROJECT DESCRIPTION**

The pump station at Frye Court is operational but needs security upgrades to keep service at the highest level. Improvements include fencing, security improvements, shoring of existing pump components, and technology upgrades and enhancements to improve monitoring of the pump.

**DEFICIENCIES & NEEDS**

The pump station at Frye court was initially constructed as a temporary facility however, has become permanent. Improvements are need to ensure the pump station is safe and operates efficiently.

**PROJECT STATUS**

Utility staff are seeking proposals for the improvements before work can begin.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Summer 2022	Fall 2022



**NEXT PROJECT MILESTONE**

Survey site, scope required improvements and proceed with project in summer 2022.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue:</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>

**UF #9: New Elevated Water Tank: Design and Construction**

**PROJECT BOUNDARIES**

Proposed new location is behind the new fire station on the southern end of Town.

**PROJECT DESCRIPTION**

According to the Water and Sewer Master Plan, a second elevated water tank is required at the southern end of Town to provide redundancy and improve fire flow and water quality to the southern part of Town. A site has been obtained behind the newly completed Fire Station and the site has been recently annexed. The amount budgeted is to design and construct the elevated tank. If sufficient funds are not available in the Water Availability reserve, the Town may need to borrow funds or delay the project.

**DEFICIENCIES & NEEDS**

Town will reach their maximum capacity of the current water tank in the near future. Town supply will be solved by the construction of a new water tower on the southern end of Town. Both towers would then be able to handle the water demands of the Town users.

**PROJECT STATUS**

This project is in the CIP as a place holder until additional water capacity is required.

**SIGNIFICANT DATES**

<i>Project Start</i>	<i>Estimated Completion</i>
Fall 2025	TBD



**NEXT PROJECT MILESTONE**

Project scope to include water modeling, engineering design of structure, and identify a funding source that can aid the Town in funding this project.

PROJECT EXPENDITURES	TOTAL COSTS	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
Design & Engineering	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Utility Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost:</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>

PROJECT REVENUE SOURCES	TOTAL FUNDING	PREVIOUS YEARS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5-Year (FY23-27)
LOANS	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
3R RESERVE FUND (Repair, Renewal and Replacement)	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue:</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>