

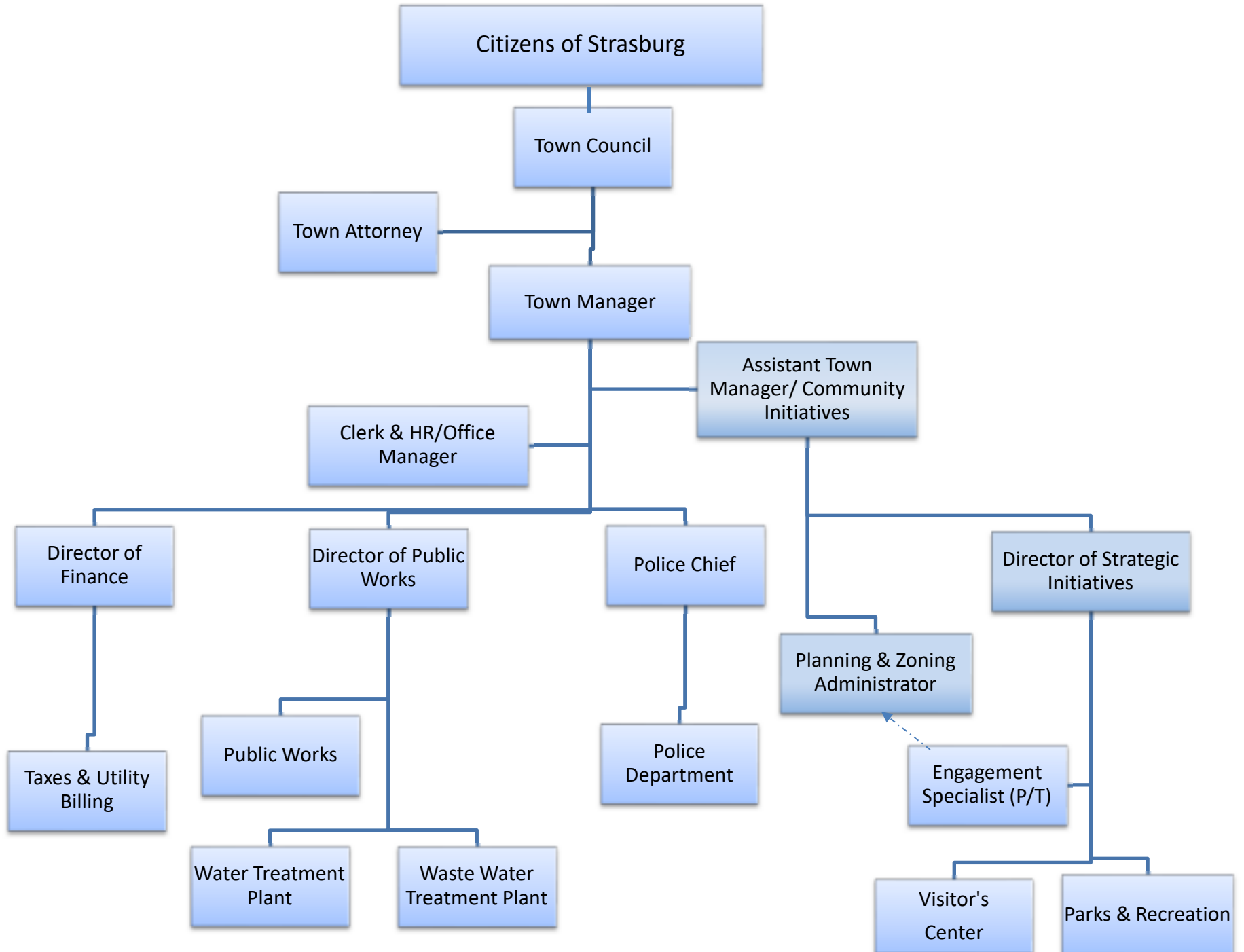


Fiscal Year 2022-2023 Adopted Budget

Adopted June 14, 2022

Town of Strasburg Organization Chart

(Adopted February 2022)



Town of Strasburg, Virginia

Full-time Equivalent Town Government Employees by Function/Program
Last Ten Fiscal Years

Function	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
General administration	2.0	2.0	1.0	2.0	1.5	2.0	2.0	2.0	2.0	2.0
Financial administration	5.0	5.0	5.0	5.0	4.5	5.0	5.0	5.0	5.0	5.0
Planning Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public safety										
Sworn Officers	18.0	15.0	18.0	18.0	17.0	17.0	17.0	18.0	18.0	18.0
Administrative	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Public works	18.0	19.0	18.0	19.0	19.0	19.0	19.0	22.0	22.0	18.0
Economic/Community development	0.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	1.0
Parks and recreation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Water and sewer	11.0	12.0	12.0	11.0	11.0	13.0	13.0	13.0	13.0	11.0
Totals	<u>56.0</u>	<u>56.0</u>	<u>57.0</u>	<u>58.0</u>	<u>56.0</u>	<u>59.0</u>	<u>60.0</u>	<u>64.0</u>	<u>65.0</u>	<u>58.0</u>

Source: Department of Finance; Staffing Reports



Directory of Town Officials

Town Council

Brandy Boies, Mayor
Ken Cherrix, Vice Mayor
Dane Hooser, Councilmember
Ashleigh Kimmons, Councilmember
Christie Monahan, Councilmember
S. John Moussoud, Councilmember
Taralyn Nicholson, Councilmember
Emily Reynolds, Councilmember
Doreen Ricard, Councilmember

Appointed Officials

J. Waverly Coggsdale, III, Town Manager
Angela Fletcher, Town Treasurer
Amy Keller, Town Clerk
Wayne Sager, Chief of Police
Nathan Miller, Town Attorney

Department Heads

Olivia Hilton, Director of Strategic Initiatives
Brian Otis, Planning Administrator
Jay McKinley, Director of Public Works



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INTRODUCTION

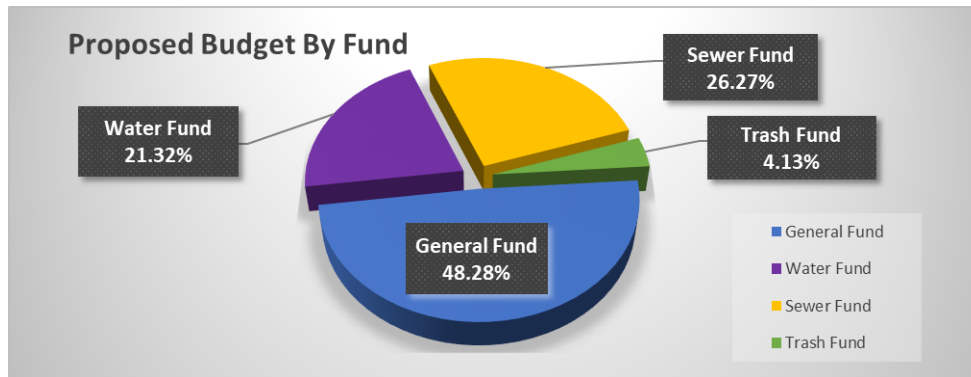
Transmittal Letter



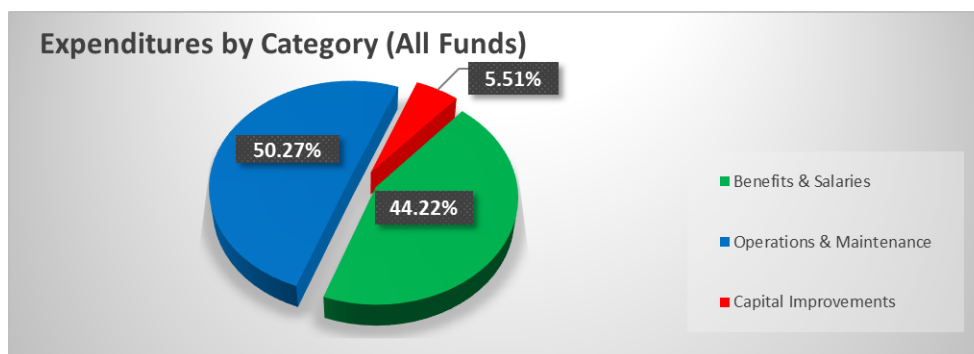
Honorable Mayor and Town Council,

Submitted herewith is the budget for FY2022-2023 that represents the spending plan that was adopted by Town Council on June 14, 2022.

The total budget for FY2023 is \$12,742,410 which encompasses \$6,157,624 in the General Fund, \$2,710,176 in the Water Fund, \$3,344,538 in the Sewer Fund and \$525,755 in the Trash Fund.



- General Fund – The General Fund provides for the majority of the town services. The funding of the General Fund comes from taxes and fees, charges for services, fines, and intergovernmental revenue, among others.
- Water Fund – The Water Fund provides for public works to maintain the infrastructure to provide water to residents and businesses and for the staff and resources to operate the water treatment plant. The funding of the Water Fund is produced from fees and charges associated with the use of water, water meter taps, and other associated charges. The Water Fund is an enterprise fund which means all costs should be supported by fees charged for associated services.
- Sewer Fund – The Sewer Fund provides for public works to maintain the infrastructure to provide sewer service to residents and businesses and for the staff and resources to operate the sewer treatment plant. The revenue of the Sewer Fund is produced from the fees and charges associated with water usage, sewer taps, and other associated charges. The Sewer Fund is an enterprise fund which means all costs should be supported by fees charged for associated services.
- Trash Fund – The Trash Fund provides for the collection and disposal of solid waste in the town. The revenue of the Trash Fund is produced from the fees and charges for weekly solid waste curbside pickup and is supported by the General Fund for the landfill costs.



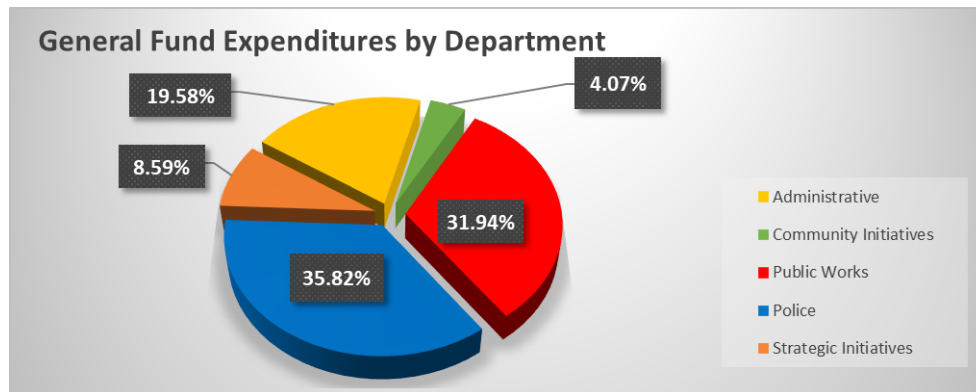
General Fund Budget Highlights

Revenue

- This budget is based upon an increase in revenue due to the Real Estate Reassessment, the first six months of the budget are based on a tax rate of \$0.1313 (equalized rate), the \$0.145 rate will be effective on January 1, 2023. The FY2022 adopted rate was \$0.16.
- The four (4) major revenues (Sales Tax, Meals Tax, Lodging Tax, and Machinery & Tool Tax) show an increase from last year's budget.
- There is a transfer of \$221,202 from the General Fund Balance.

Expenditure

- The General Fund budget includes capital projects totaling \$363,975.
- The budget includes a 6% Cost of Living Adjustment (COLA) for full-time and some part-time employees. Additional funds are included for implementation of a pay study.
- The budget includes funds to address increases in health insurance and VRS.
- All line-item expenditures in each department were examined closely which focused on the department's need and potential increases related to economic factors, i.e., fuel cost.



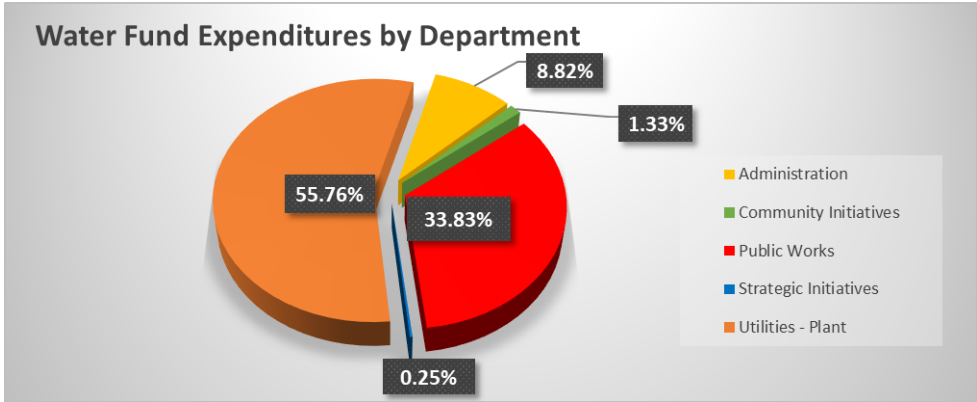
Water Fund Budget Highlights

Revenue

- This budget is proposed without any rate increases. It does include an increase to the base Water Availability Fee from \$6,500 to \$9,000.
- The budget shows an increase in water revenue (rates) from last year's budget. This is due to additional customers and/or usage.

Expenditure

- The Water Fund budget includes capital projects totaling \$101,209.
- The budget includes a 6% Cost of Living Adjustment (COLA) for full-time and some part-time employees. Additional funds are included for implementation of a pay study.
- The expenses from some of the General Fund components were reduced in the Water Fund to better reflect the interaction between the two funds.
- The budget includes funds to address increases in health insurance and VRS.
- All line-item expenditures in each department were examined closely which focused on the department's need and potential increases related to economic factors, i.e., fuel cost.



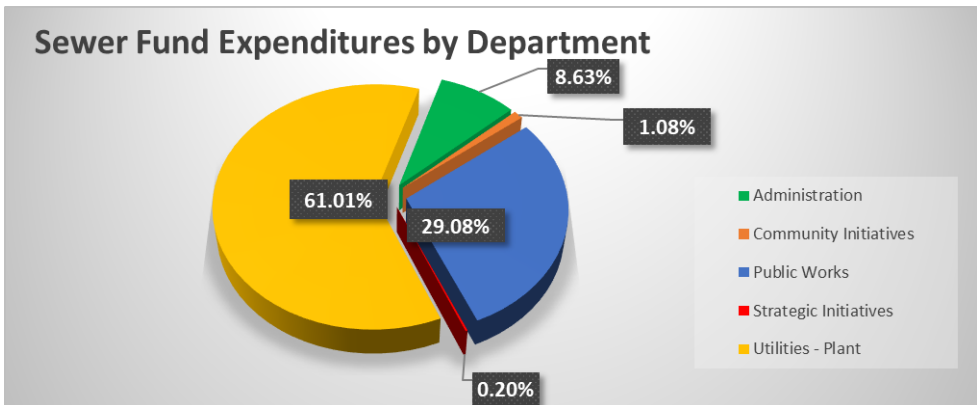
Sewer Fund Budget

Revenue

- The budget includes a 4% increase to in-town sewer rates and 6% increase to out-of-town rates, as well as an increase to the base Sewer Availability Fee from \$6,500 to \$9,000.
- The budget shows an increase in sewer revenue (rates) from last year’s budget. This is due to additional customers and/or usage and a rate increase.
- The budget includes a transfer from the Sewer Fund Balance and funds from the Water Fund Balance.

Expenditure

- The Sewer Fund budget includes capital projects totaling \$245,714.
- The budget includes a 6% Cost of Living Adjustment (COLA) for full-time and some part-time employees. Additional funds are included for implementation of a pay study.
- The expenses from some of the General Fund components were reduced in the Sewer Fund to better reflect the interaction between the two funds.
- The budget includes funds to address increases in health insurance and VRS.



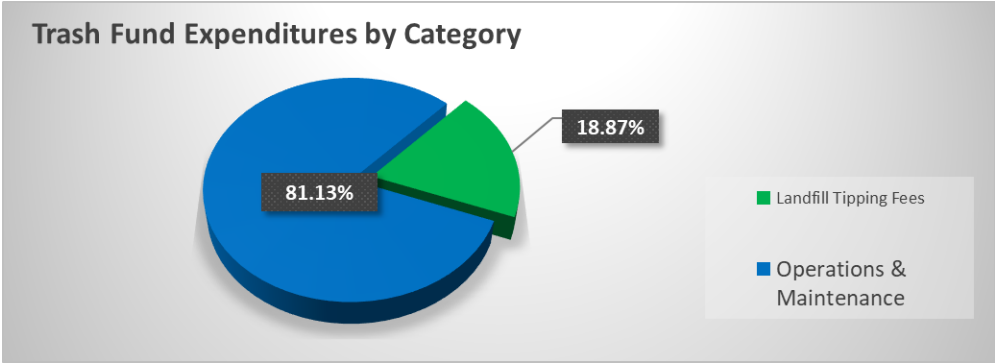
Trash Fund Budget

Revenue

- The Trash Fund budget includes a \$1.25 increase to the monthly trash collection fees, the new rate is \$13.38 per month.
- The budget includes a transfer from the General Fund Balance in the amount of \$68,962.

Expenditure

- The budget includes a 3% price increase by Waste Management per the contract.



In summary, the FY2022-2023 budget demonstrates the Town's desire and commitment to be more properly structured financially. We will continue to focus on short and long-term goals for the prosperity of the community. This budget continues to show the Town's commitment to providing core services that our community knows and enjoys. I want to thank and commend the town staff for their assistance in developing this budget. On behalf of all employees, I thank the Mayor and Town Council for your continuous support and service to the staff, citizens, and businesses of Strasburg.

Sincerely,

J. Waverly Coggsdale, III
Town Manager

History of Strasburg



History

The Town of Strasburg was chartered in 1761 and incorporated in 1922. It is well known for its pottery, antiques, Civil War history, and breathtaking views. The pottery industry began circa 1761 with at least seventeen potters producing earthen and stoneware commercially. The Strasburg Museum building was constructed in 1891 for use as a steam pottery until circa 1909 when the last pottery closed. In 1913, the Southern Railroad Company purchased the building and it served as a freight and passenger depot until the 1960s. It later became a museum and opened to the public as a National Historic Landmark in 1970. Displays include a large collection of original Strasburg Pottery, antiques, Civil War articles, Native American artifacts, farm tools, a red caboose, and a working model railroad depicting Strasburg and the Southern Railway in the 1930s.

Strasburg was an important part of the Valley Campaign in the early part of the Civil War and Stonewall Jackson knew its streets and often used its hostelry. It was he who made Strasburg "the fountainhead of Rail Traffic for the South", when he captured enemy engines in Martinsburg, West Virginia and pulled them by horse across roads to return them to the rails in Strasburg. From there they were sent south for the Confederate cause. During the closing phases of the war, Strasburg was again in the midst of the action. It is between Cedar Creek Battlefield on the north and Fisher's Hill Battlefield on the south, both accessible to the public. It is in the heart of the counties burned by Sheridan to eliminate the productivity of this "breadbasket of the Confederacy".

Population Overview



TOTAL POPULATION

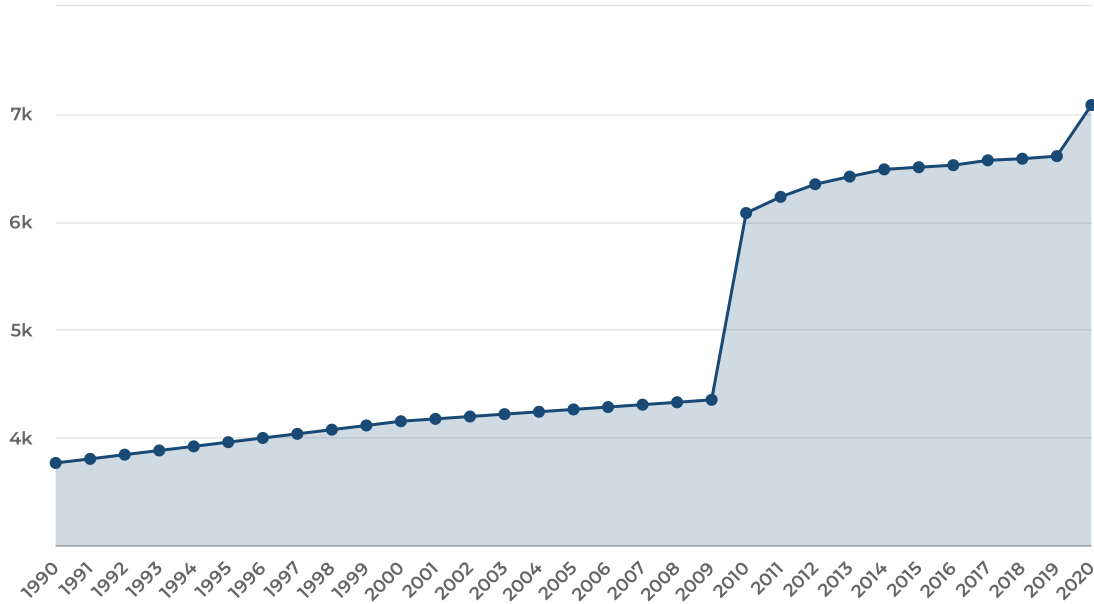
7,083

▲ **7.2%**
vs. 2019

GROWTH RANK

38 out of **228**

Municipalities in Virginia



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



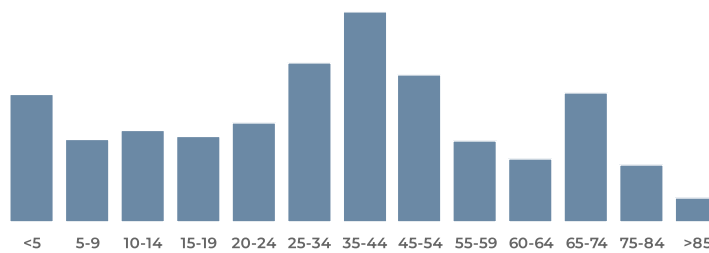
DAYTIME POPULATION

5,672

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

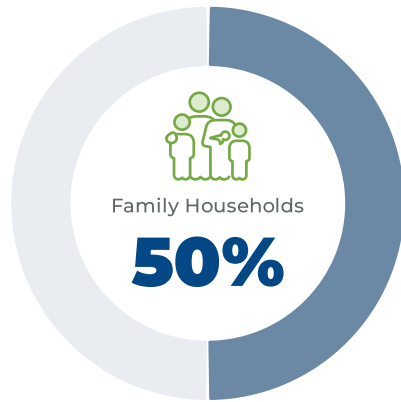
* Data Source: American Community Survey 5-year estimates

Household Analysis

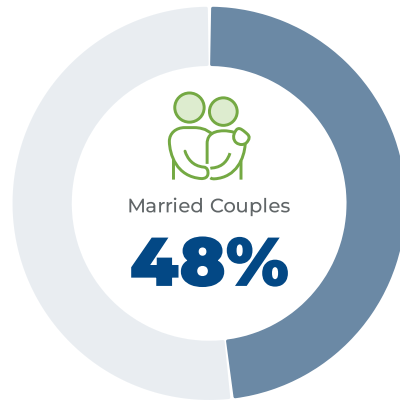
TOTAL HOUSEHOLDS

2,738

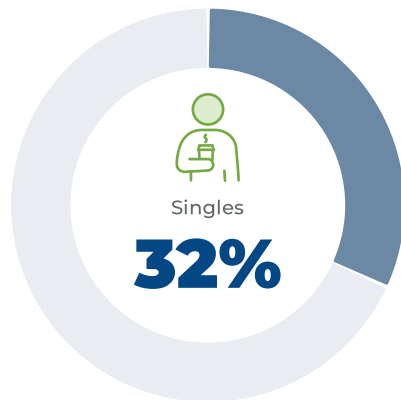
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **.4%**
lower than state average



▼ **5%**
lower than state average



▲ **17%**
higher than state average

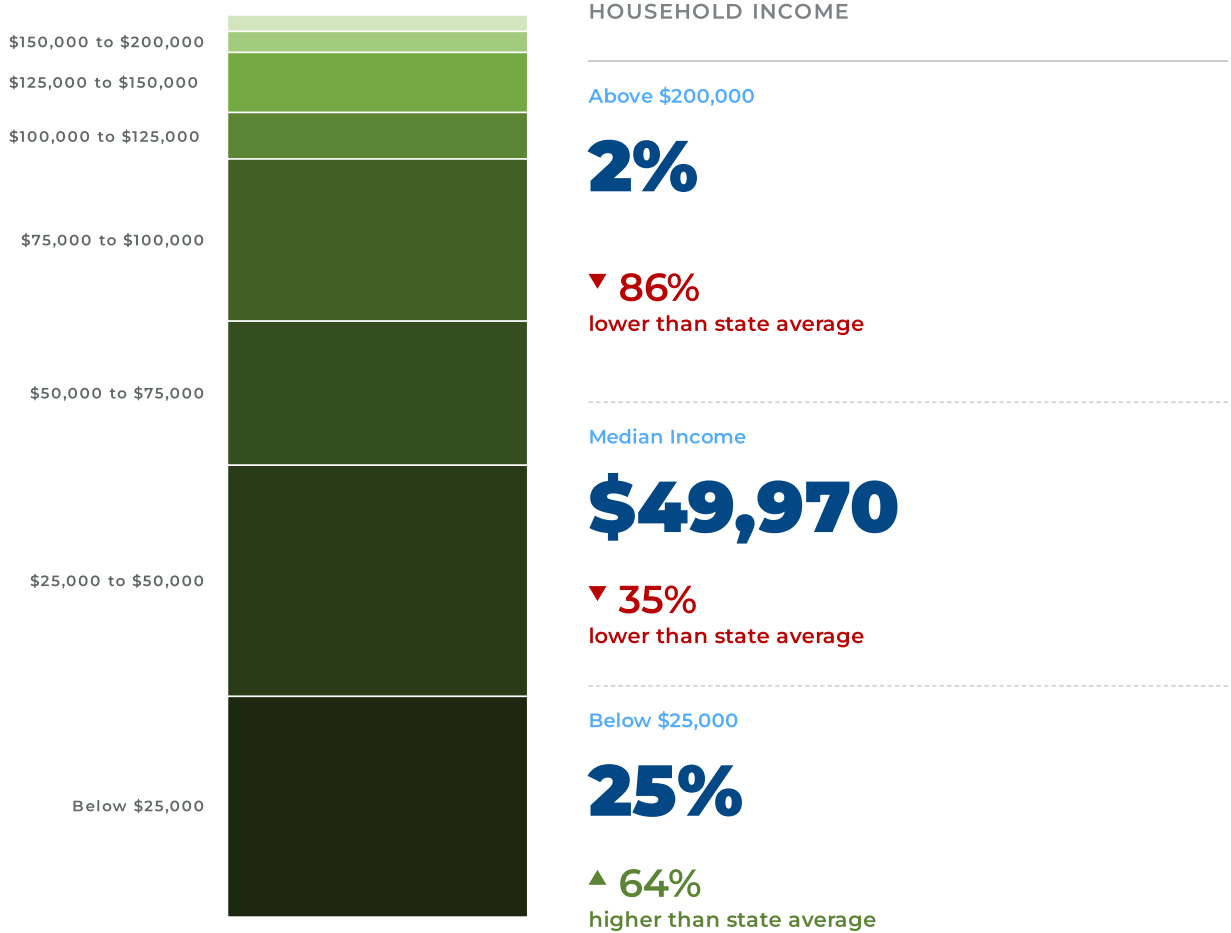


▲ **8%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



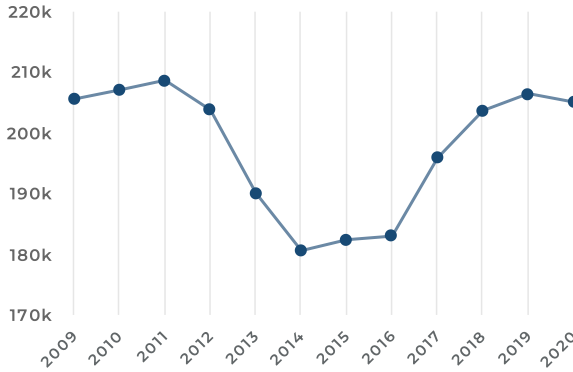
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

\$205,100



* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Strasburg State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Fund Structure

The Town utilizes fund accounting to prepare the annual budget. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations..

The Town uses the following fund types:

- Governmental funds; and
- Proprietary funds

Governmental fund types are those funds through which most governmental functions of the Town are financed. The Town has two governmental funds. The General Fund is the general operating fund of the Town used to account for all revenues and expenditures except those accounted for in other funds. Typical governmental functions funded in the General Fund include police, streets, refuse, and administration. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The second governmental fund is the Trash Fund provides for the collection and disposal of solid waste in the town. The revenue of the Trash Fund is produced from the fees and charges for weekly solid waste curbside pickup and is supported by the General Fund for the landfill costs. The third governmental fund is the American Rescue Plan Act Fund. This special revenue fund accounts for revenues and expenditures associated with the federal funding provided by the American Rescue Plan Act. Proprietary Funds: Proprietary funds are used to account for the Town's ongoing organizations and activities like those often found in the private sector. The Town has one type of proprietary fund, an enterprise fund. Enterprise Funds: Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are used to account for operations that provide services to citizens for which pricing policies related to the services establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service). The Town has two enterprise funds, the Water Fund and the Sewer Fund. The Water and Sewer Funds account for revenues and expenses of the Town's water and wastewater activities, financed through user charges and fees for these services.



Basis of Accounting & Budgeting

The Town's General Fund and Capital Projects Fund budgets are prepared on the modified accrual basis of accounting. The budgets for the Water and Sewer Funds are prepared on the full accrual basis since the funds are accounted for as Enterprise Fund operations. All fund budgets are prepared and accounted for on a basis consistent with generally accepted accounting principles (GAAP).

Fiscal Policy Guidelines

Town of Strasburg, Virginia
Fiscal Policy Guidelines
Version 3 – June 9th, 2020

SECTION I. Accounting, Auditing, and Financial Reporting

- a. The town will establish and maintain the highest standards of accounting practices in conformance with uniform financial reporting in Virginia and generally accepted accounting principals for governmental entities as promulgated by the Governmental Accounting Standards Board.
- b. The town will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to generally accepted government-auditing standards and will have these accountants publicly issue an opinion, which will be incorporated in a comprehensive annual financial report.

SECTION II. Asset Management

- a. The town will capitalize all fixed assets with a value greater than \$5,000 and an expected life of two years or more.
- b. The operating budget will provide for minor and preventive maintenance.
- c. The capital budget will provide for the acquisition of fixed assets and the construction, or total replacement of physical facilities to include additions existing facilities, which increase the square footage or asset value of that facility or other asset. The town will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

SECTION III. Revenue Management

- a. The town will maintain a diversified and stable revenue structure to protect it from short-run fluctuations in any one-revenue source.
- b. The town will estimate its annual revenues by an objective, analytical process.
- c. The town, where practicable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs, and the town will periodically review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

- c. The town will follow an aggressive policy of collecting revenue.
- d. The town should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the town will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary matter. All grant applications, prior to submission, must be approved by the Town Manager; grants and donations may be accepted only by the Town Council; and no grant will be accepted that will incur management and reporting costs greater than the grant amount.

SECTION IV. Budget Management

Operating Budgets

- a. The town, to maximize planning efforts, intends to prepare the operating budget with a multi-year perspective.
- b. The budget is a plan for raising and allocating resources. The objective is to enable service delivery within available resources. Services must be delivered to residents and taxpayers at a level, which will meet real needs as efficiently and effectively as possible.
- c. The town will fund current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures.
- d. It is important that a positive undesignated fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
- e. Where possible, the town will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the efficiency and effectiveness of town programs and employees. Performance measurement should become a dynamic part of town government administration.
- f. The budget must be structured so that the Town Council and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives.
- g. Budgetary reviews by the Town Council and Town Manager will focus on the following basic concepts:
 - Existing Service Costs. The justification for base budget program costs will be a major factor during budget reviews.

Administrative Costs. In all program areas, administrative overhead costs should be kept to the absolute minimum.

Program Expansions. Proposed program expansions above existing service levels must be submitted as separate budgetary requests requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the community to include analysis of long-term fiscal impacts.

New Programs. Proposed new programs must also be submitted as individual budgetary requests requiring detailed justification. New programs will be evaluated on the same basis as program expansions to include analysis of long-term fiscal impacts.

SECTION V. Debt and Cash Management

Debt Management

- a. The town will not fund current operations from the proceeds of borrowed funds and will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- b. The town will, when financing capital improvements or other projects or equipment by issuing bonds or entering into capital leases, repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.
- c. The town will follow a policy of full disclosure in every annual financial report and financing official statement/offering document.
- d. The town will maintain good communications about its financial condition with bond and credit rating institutions.

Cash Management

- e. The town will, where permitted by law, pool cash from its various funds for investment purposes and will invest revenue to maximize the rate of return while maintaining a low level of risk.

SECTION VI. Reserve Funds Management

- a. The general fund undesignated fund balance should be a minimum of \$1 million or 20% of total general fund revenues, whichever is greater, given that the water and sewer enterprise funds are self supporting and the enterprise fund balances are maintained at a substantial level.
- b. The general fund undesignated fund balance should be drawn upon only as absolutely necessary and any use thereof should be limited to:
 - 1. One time capital needs;
 - 2. Offsetting difficult economic times;
 - 3. Non-recurring expenditures;
 - 4. Providing liquidity in emergency situations.
- c. The utilities fund undesignated fund balance should be built to obtain and retain a minimum of 30% of operating revenues.

SECTION VII. Contingency Policy

- a. The Town Manager shall be authorized to purchase or pledge the credit of the town for any equipment or work as long as the items have been specifically approved during the budget process.
- b. For unforeseen items not included under the approved fiscal year budget, the following limits shall apply to the contingency expenses:

<i>Town Managers Expenditures</i>		
	Normal	Emergency
1. Without approval	Up to \$2,500	Up to \$3,500
2. With Mayor approval	\$2,501- \$3,500	\$3,501- \$10,000
3. With Mayor and committee	\$3,501 - \$5,000	\$10,001-\$15,000
4. Council approval	over \$5,000	over \$15,000

- c. After January 1st, in any given budget year, the Town Manager is authorized to utilize 50% of the General Fund Contingency for asset management.

Town of Strasburg, Virginia
Fund Balance Policy

- I. **Purpose**
The Town Council of the Town of Strasburg, Virginia is dedicated to maintaining an appropriate level of fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates; and, therefore, formally establishes this policy for the Town's Fund Balance. This policy also authorizes and directs the Town Manager to prepare financial reports which accurately categorize fund balance as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
- II. **Components of Fund Balance**
Fund balance is the difference between the assets and liabilities reported in a governmental fund. The following five fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:
- No spendable fund balance – amounts that are not in spendable form (such as inventory, prepaid, and long-term receivables) or are required to be maintained intact (endowment type funds);
 - Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, creditors, and higher levels of government), through constitutional provisions, or by enabling legislation;
 - Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
 - Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
 - Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund.
- III. **Committed Fund Balance Policy**
The Town Council is the Town's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a motion approved by the Town Council. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- IV. **Assigned Fund Balance Policy**
The Town Council is authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Rev. 3-20-2017

- V. Minimum Unassigned Fund Balance Policy
The Town will maintain an unassigned General fund balance in the general fund of \$1 million or 20% of total general fund operating expenditures whichever is greater.
- VI. Resource Flow Policy
When fund balance resources are available for a specific purpose in more than one classification, it is the Town's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Rev. 3-20-2017

Funding Capital Improvement Projects (CIPs)

FUNDING CAPITAL IMPROVEMENT PROJECTS (CIPs)

Background

- ❖ Staff cannot effectively manage more than **six** significant CIP projects simultaneously.
 - Additional projects degrade the quality of project management
 - Non-CIP related workload increasing for CIP management staff (i.e., Town Manager, Director Of Public Works, Treasurer, Planning and Zoning Administrator)
 - Financially not currently prudent to request additional personnel for CIP management.
- ❖ Council has already committed to **six** CIPs:
 1. Downtown Streetscape (completion June 30, 2019)
 - a. Town Contribution
 - b. VDOT Grant
 2. CDBG {Pavilion Park} (completion June 30, 2018)
 - a. Town Contribution
 - b. Grant
 3. Phase I Business Park (completion approx. June 30, 2022)
 - a. Town Contribution (water/sewer lines)
 - b. VDOT Grant for Borden-Mowery (applied for)
 4. Gateway Trail (completion June 30, 2018)
 - a. Town Contribution
 - b. VDOT Grant
 5. Waste Water Treatment Plant (completion June 30, 2017; substantial completion April 10, 2017)
 - a. Town Contribution
 - b. Loans and Grants
 6. Department of Public Works (completion June 30, 2017; substantial completion April 10, 2017)
 - a. Town Contribution
 - b. Grants

NOTE: Grant and Town funds must be managed as independent projects even though towards identical goal

Adopted 3-20-2017

Policy

1. There will be no more than six significant CIPs ongoing simultaneously unless additional staff is hired for project management.
2. A new CIP will be initiated only after authorization by the Town Council and when an ongoing CIP is completed.*
3. The Town Council by majority vote can authorize no more than two (2) potential CIPs concurrently, with one designated to be implemented when a current CIP is completed*
 - a. If additional CIPs are suggested, Council may replace either existing potential CIP
 - b. If replacement is made, Council must designate which of the now current potentials is to be implemented first.
4. After adoption of the budget, no CIP will be added for the current year without two thirds (2/3) majority vote of the Town Council.
5. Town Council will assign monies to future CIP projects under the Committed Fund Balance Policy
6. Town Council will authorize a CIP Reserve Fund
 - a. Sources of Revenue
 - i. At the end of each fiscal year, \$30,000 or 40% of any positive General (Administrative) Fund balance (whichever is greater) shall be transferred into this CIP Reserve Fund
 - ii. If a CIP project under-spends, the excess will be transferred into the CIP Reserve Fund
 - iii. If a CIP over-spends, the CIP Reserve Fund will be used to defray some of the extra costs within the constraints of "Purposes, Paragraph ii" below.
 - b. Purposes:
 - i. Explore, plan, design and provide realistic cost estimates so potential CIP projects can be immediately initiated when funding available
 - ii. Excess funds can be transferred to a new (or over-spent) CIP project, thus mitigating the need to borrow or divert resources from other budget items as long as the remainder of the Fund exceeds \$30,000/year since its inception or \$90,000, whichever is less.

*Presuming there are six CIPs in progress; if there are fewer, then the new CIP can be initiated as soon as funding is available.

Adopted 3-20-2017



Effective Date: 01-31-2020
Policy Title: Budgetary Policy for Healthcare
Policy Type: Fiscal

Background:

The Council Finance Committee developed the following guidelines to analyze options for health insurance cost increases, to be used during the Town's annual budget process. It is intended to provide options for Council's consideration if health insurance costs increase in excess of normal market fluctuations.

Process:

The base amount used for the cost of employee health insurance will be the amount budgeted in the previous fiscal year budget plus the most recently published Milliman Medical Index (MMI) increase. The incorporation of an index for increases allows for reasonable fluctuations associated with health insurance costs rising.

If the base amount plus the MMI is less than or equal to the actual health insurance cost increase, the budget process may proceed without further consideration by Council.*

If the actual health insurance cost increase exceeds the base amount plus the MMI, the following options will be explored and detailed for Council's consideration.

- Arrange funds within the budget to ensure health insurance cost increases in excess of the MMI are entirely covered by the Town and there is no change to employee coverage.
- Decrease the percentage paid by the Town for family and dual coverage.
- Increase the employee contribution percentages.
- Investigate different plan options within the Town's current provider.
- Other.

*These are intended as guidelines, Town Council retains the ability to discuss, change, or modify any portion of the budget.

TOWN OF STRASBURG
174 E. King Street | P.O. Box 351 | Strasburg, VA 22657
Ph: 540-465-9197 | Fax 540-465-3252



Town of Strasburg

174 E. King Street, P.O. Box 351
Strasburg, Virginia 22657
(540) 465-9197
Fax (540) 465-3252

MEMORANDUM

To: Management Team, Mayor, Town Council, all Boards and Commission Members
From: Wyatt Pearson, Town Manager *WP*
Date: January 17th, 2019
Re: Perceived or Actual Conflicts of Interest

The Town of Strasburg, Virginia is dedicated to eliminating any Conflicts of Interest, both actual and perceived, between the Town and any elected officials or appointed boards and commission members (the Mayor, members of the Town Council, and members of any boards or commissions appointed by elected officials).

In order to achieve this goal, the Town of Strasburg will not enter into any agreements with the elected officials or appointed boards and commission members, for the purchase of any goods or services. This includes but is not limited to the exception detailed in state code below. Any individual who may have entered into a contract with the Town should disclose the associated details of said contract as part of their annual Statement of Economic Interest.

Code of Virginia
State and Local Government Conflict of Interests Act
§ 2.2-3110. Further exceptions.

- A. *The provisions of Article 3 (§ 2.2-3106 et seq.) shall not apply to:*
3. *Contracts between the government or school board of a county, city, or town with a population of less than 10,000 and an officer or employee of that county, city, or town government or school board when the total of such contracts between the government or school board and the officer or employee of that government or school board or a business controlled by him does not exceed \$5,000 per year or such amount exceeds \$5,000 and is less than \$25,000 but results from contracts arising from awards made on a sealed bid basis, and such officer or employee has made disclosure as provided for in § 2.2-3115;*

Additionally, effective immediately, the Town of Strasburg will no longer reimburse any elected officials or appointed boards and commission members, for goods or services purchased for Town use. Members wishing to purchase products or services for the Town of Strasburg will need to obtain a Town Purchasing/Credit Card from the Director of Finance and with the approval of the Town Manager, make purchases. Excluded in this will be reimbursement for approved travel expenses associated with Town business.

Financial Policies

Uniform Guidance Compliance Supplement - General Information

Policies: The Governing Body has adopted various financial policies independent of those now required for federal awards under the Uniform Guidance. These policies may be incorporated into this document by reference. All of the established policies also apply to federal grants where appropriate. These policies include:

- Purchasing and Procurement Guidelines
- CIP Policy
- Fiscal Policy
- Fund Balance Policy
- Healthcare Budget Policy
- Conflicts of Interest Policy

Uniform Guidance Compliance Supplement - Activities Allowed/Unallowed and Allowable Costs/Cost Principles

The requirements for allowable costs/cost principles are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. All grant expenditures will be in compliance with the Uniform Guidance, State law, Town policy, and the provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program and treatment will be consistent with the policies and procedures the Town would apply to non-federally financed work.
2. Grant expenditures will be approved by the department head, or their designee, when the bill or invoice is received. The terms and conditions of the Federal Award will be considered when approving. The approval will be evidenced by the designee's initials on the original bill or invoice. Accounts payable disbursements will not be processed for payment until necessary approval has been obtained.
3. Payroll costs will be documented in accordance with the Uniform Guidance. Specifically, compensation for personal services will be handled as set forth in §200.430 and compensation for fringe benefits will follow §200.431 of the Uniform Guidance.
4. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Town personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of the cost section. The Town must follow these rules when charging these specific expenditures to a federal grant. When applicable, staff must check costs against the selected items of cost requirements to ensure the cost is allowable. The general provisions for selected items of cost can be found at: <https://www.law.cornell.edu/cfr/text/2/part-200/subpart-E>

Uniform Guidance Compliance Supplement - Cash Management

Source of Governing Requirements – The requirements for cash management are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Most of the Town's grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. If Federal grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of Federal funds and disbursement to contractors/employees/subrecipients according to §200.302 (6) of the Uniform Guidance. Expenditures will be compared with budgeted amounts for each Federal award.

2. Cash draws will be initiated by the Program Director who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained. Payments and travel costs will be handled in a manner consistent with the Town's existing Accounts Payable policies and in accordance with §200.305 (payments) and §200.474 (travel costs) of the Uniform Guidance.
3. The physical draw of cash will be processed in the Town's finance software, or through the means prescribed by the grant agreement for other awards.
4. Supporting documentation or a copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes.

Uniform Guidance Compliance Supplement - Eligibility

Source of Governing Requirements – The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures. The following policies and procedures will also be applied:

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.
2. Initial eligibility determinations will be made by the Program Director based on the grant award/contract. Sufficient documentation to support these determinations will be retained and made available to administration, auditors, and pass-through or grantor agencies, upon request. It is the department's responsibility to maintain complete, accurate, and organized records to support eligibility determinations.

Uniform Guidance Compliance Supplement - Equipment and Real Property Management

Source of Governing Requirements – The requirements for equipment are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures. The following policies and procedures will also be applied:

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. All equipment will be used in the program for which it was acquired or, when appropriate, in other Federal programs.
2. When required, purchases of equipment will be pre-approved by the grantor or passthrough agency. The Program Director will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Property/Equipment records will be maintained, a physical inventory shall be taken every two years, and an appropriate system shall be used to safeguard assets.
4. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or relocation. The Town shall abide with the requirements set out in §200.311 and §200.313 of the Uniform Guidance in this regard. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

Uniform Guidance Compliance Supplement - Matching, Level of Effort and Earmarking

Source of Governing Requirements – The requirements for matching are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Town defines “matching”, “level of effort”, and “earmarking” consistent with the definitions of the Uniform Guidance Compliance Supplement:

- Matching or cost sharing includes requirements to provide contributions (usually non-Federal) or a specified amount or percentage of match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).
- Level of effort includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.
- Earmarking includes requirements that specify the minimum and/or maximum amount or percentage of the program's funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Compliance with matching, level of effort, and earmarking requirements will be the responsibility of Program Director and Chief Accounting Officer.
2. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

Uniform Guidance Compliance Supplement - Period of Performance

Source of Governing Requirements – The requirements for period of performance of Federal funds are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or passed through the grantor agency).
2. All obligations will be liquidated no later than 90 days after the end of the funding period (or as specified by program legislation).
3. Compliance with the period of performance requirements will initially be assigned to the Program Director.
4. Vendor accounts payable disbursements are subject to the review and approval by Program Director, accounts payable staff and other managers as part of the payment process.

Uniform Guidance Compliance Supplement - Procurement, Suspension and Debarment

Source of Governing Requirements – The requirements for procurement are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The requirements for suspension and debarment are contained in OMB guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; Federal agency regulations in 2 CFR implementing the OMB guidance; the Uniform Guidance; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. Purchasing and procurement related to Federal grants will be subject to the general policies and procedures of the Town, and to the provisions of the uniform guidance as detailed below.
2. Contract files will document the significant history of the procurement, including the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis of contract price.

3. Procurement will provide for full and open competition.
4. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents can neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. If the financial interest is not substantial or the gift is an unsolicited item of nominal value, no further action will be taken. However, disciplinary actions will be applied for violations of such standards otherwise.
5. The Town will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. The Town will also analyze other means, as described in §200.318 of the Uniform Guidance, in order to ensure appropriate and economic acquisitions.
6. The Town is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a nonprocurement transaction (i.e., grant or cooperative agreement) that are expected to equal or exceed \$20,000 or meet certain other specified criteria. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions. Town will include a suspension/debarment clause in all written contracts in which the vendor/contractor will certify that it is not suspended or debarred. The contract will also contain language requiring the vendor/contractor to notify the Government immediately upon becoming suspended or debarred. This will serve as adequate documentation as long as the contract remains in effect. The Program Director or designee will be responsible for running a year-to-date transaction report from the Town's accounting system. Any vendor with accumulated transactions equaling or exceeding \$20,000 that is not subject to a written contract including a suspension/debarment clause or for which a signed statement of suspension or debarment is not on file will be subject to additional procedures. The Program Director or designee will check the Excluded Parties List System (EPLS) on the Federal System for Award Management (SAM), <https://www.sam.gov/SAM> maintained by the General Services Administration (GSA) for the vendor name. A potential match will be followed-up immediately. Each vendor searched on EPLS will be initiated on the vendor transaction report and the report will be signed and dated on the first or last page. The vendor transaction report will be retained as evidence of the control.
7. If a vendor is found to be suspended or debarred, the Town will immediately cease to do business with this vendor.
8. Executed contracts and signed quarterly vendor transaction history reports will be retained and filed by the Program Director.
9. When a request for purchase of equipment, supplies, or services for a federal program has been submitted the procurement method to be used will be determined based on the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required by state law must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance regulations apply.
 - Micro-purchases not requiring quotes or bidding (up to \$10,000) For purposes of this procedure, micro-purchase means a purchase of equipment, supplies, or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$10,000.
 - a. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently published and published in the Federal Register shall apply if other than \$10,000. The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of equipment, supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.
 - b. To the extent practicable, the Town distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms.

- c. Micro-purchases may be awarded without soliciting competitive quotations if the Town considers the price to be reasonable. Evidence will be maintained of this reasonableness in the records of all micro-purchases. Reasonable means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.
- d. Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.
 - Small Purchase Procedures (Between \$10,000 and \$50,000 or insert amount not to exceed \$150,000)
 - a. For purposes of this procedure, small purchase procedures are those relatively simple and informal procurement methods for securing equipment, services, or supplies that cost more than the amount qualifying as micro-purchase and do not exceed \$50,000 or insert amount not to exceed \$250,000. Small purchase procedures cannot be used for purchases of equipment or supplies for construction, repair or maintenance services costing \$50,000 insert amount not to exceed \$250,000 because the Town purchasing policy requires formal competitive bidding at that level of cost.
 - b. If small purchase procedures are used, written or telephonic price or rate quotations are obtained from at least three (3) qualified sources and records of quotes are maintained.
 - c. Publicly Solicited Sealed Competitive Bids (Purchase exceeds \$50,000 or insert amount up to \$250,000) For purchases of equipment or supplies, or of services for construction, maintenance or repairs of facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder as provided in the Town's procurement policy.

D. Competitive Proposals (Purchase exceeds \$50,000 or insert amount up to \$250,000) For purchases of qualifications based procurement of architectural/engineering professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
2. Proposals must be solicited from an adequate number of qualified sources; and
3. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

E. Noncompetitive Proposals (Sole Source) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source; or
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; or
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
4. After solicitation of a number of sources, competition is determined inadequate

10. The Town must use the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) and (b). Under the micro-purchase method, the aggregate dollar amount does not exceed \$10,000. Small purchase procedures must be used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold of \$250,000. Micro-purchases may be awarded without soliciting competitive quotations if the Town considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).

Uniform Guidance Compliance Supplement - Program Income

Source of Governing Requirements – The requirements for program income are found in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include interest on grant funds, rebates, credits, discounts, refunds, etc., or interest earned on any of these items unless otherwise provided in the Federal awarding agency regulations or terms and conditions of the award. It will also not include proceeds from the sale of equipment or real property.
2. The Town will allow program income to be used in one of three methods:
 - a. Deducted from outlays
 - b. Added to the project budget
 - c. Used to meet matching requirements

Absent specific guidance in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays.

3. Program income, when applicable, will be accounted for as a revenue source in the same program code as the Federal grant.

Uniform Guidance Compliance Supplement - Reporting

Source of Governing Requirements – Reporting requirements are contained in the following documents:

Uniform Guidance, Performance reporting, 2 CFR section 215, Performance reporting, 2 CFR section 215.51, program legislation, ARRA (and the previously listed OMB documents and future additional OMB guidance documents that may be issued), the Transparency Act, implementing requirements in 2 CFR part 170 and the FAR, and previously listed OMB guidance documents, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. Reports will be submitted in the required frequency and within the required deadlines.
2. Reports will be completed using the standard forms (as applicable) and method of delivery (i.e., e-mail, grantor website, postal service, etc.).
3. Regardless of the method of report delivery, a copy of the submitted report will be retained along with any documentation necessary to support the data in the report. The report will evidence the date of submission in order to document compliance with timeliness requirements. This may be done either physically or electronically.
4. Financial reports will always be prepared based on the general ledger using the required basis of accounting (i.e., cash or accrual). In cases where financial data is tracked outside of the accounting system (such as in spreadsheets or paper ledgers), this information will be reconciled to the general ledger prior to report submission.
5. Any report with financial-related data will either be prepared or reviewed by the Program Director and will have the appropriate review based on specific grant guidelines.

6. Preparation of reports will be the responsibility of the Program Director. All reports (whether financial, performance, or special) must be reviewed and approved (as applicable) prior to submission. This will be evidenced by either physical signatures or electronic timestamps of approval.

7. Copies of submitted reports with preparer and reviewer signatures and data will be filed with supporting documentation and any follow-up correspondence from the grantor or pass-through agency. Copies of all such reports will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

Uniform Guidance Compliance Supplement – Subrecipient Monitoring

Source of Governing Requirements – The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), Uniform Guidance, program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award.

The Town will review and oversee subrecipient activity and obtain a copy of their single audit. Additionally the Town will evaluate the subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring procedures as required by the Uniform Guidance Title 2 CFR 200.331. Other oversight processes and procedures will be established on a case by case basis, dependent on grant requirements and the level of activity of the subrecipient.

Uniform Guidance Compliance Supplement - Special Tests and Provisions

Source of Governing Requirements – The laws, regulations, and the provisions of contract or grant agreements pertaining to the program.

Additional Policies and Procedures. The following policies and procedures will also be applied:

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

The Program Director will be assigned the responsibility for identifying compliance requirements for special tests and provisions, determining approved methods for compliance, and retaining any necessary documentation.

Uniform Guidance – Federal Program Travel Costs

The Town shall reimburse administrative, professional, and support employees, and officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For the purposes of this policy, travel costs shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business as a federal grant recipient.

Employees shall comply with the applicable Town policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all employees shall be determined by the Program Director in the context of federal awards.

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the Town's non federally funded activities, and in accordance with the Town's travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Governing Body for other Town travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by federal Administration.

If travel reimbursement costs are charged directly to a federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award, and (2) the costs are reasonable and consistent with the Town's established policy.

Budget Process

The budget formulation process generally runs from January through the June working toward adoption no later than June 30th. The overall process includes development of the annual operating budget and the 5-year Capital Improvement Program (CIP) budget. Each year, the finance management team prepares the annual financial budget. This budget comprehensively documents all financial information on the taxes levied by the Town, the revenues received, and required expenditures for current and future fiscal years. Once the management team completes the budget, it is presented to the Town Council for consideration and approval. The Town Council must approve the budget by June 30. After the council approves the budget, it is presented for public review and comments. Citizen comments and questions are reviewed by the council. After reviewing and revising the final draft, the annual budget is finalized for the next fiscal year.

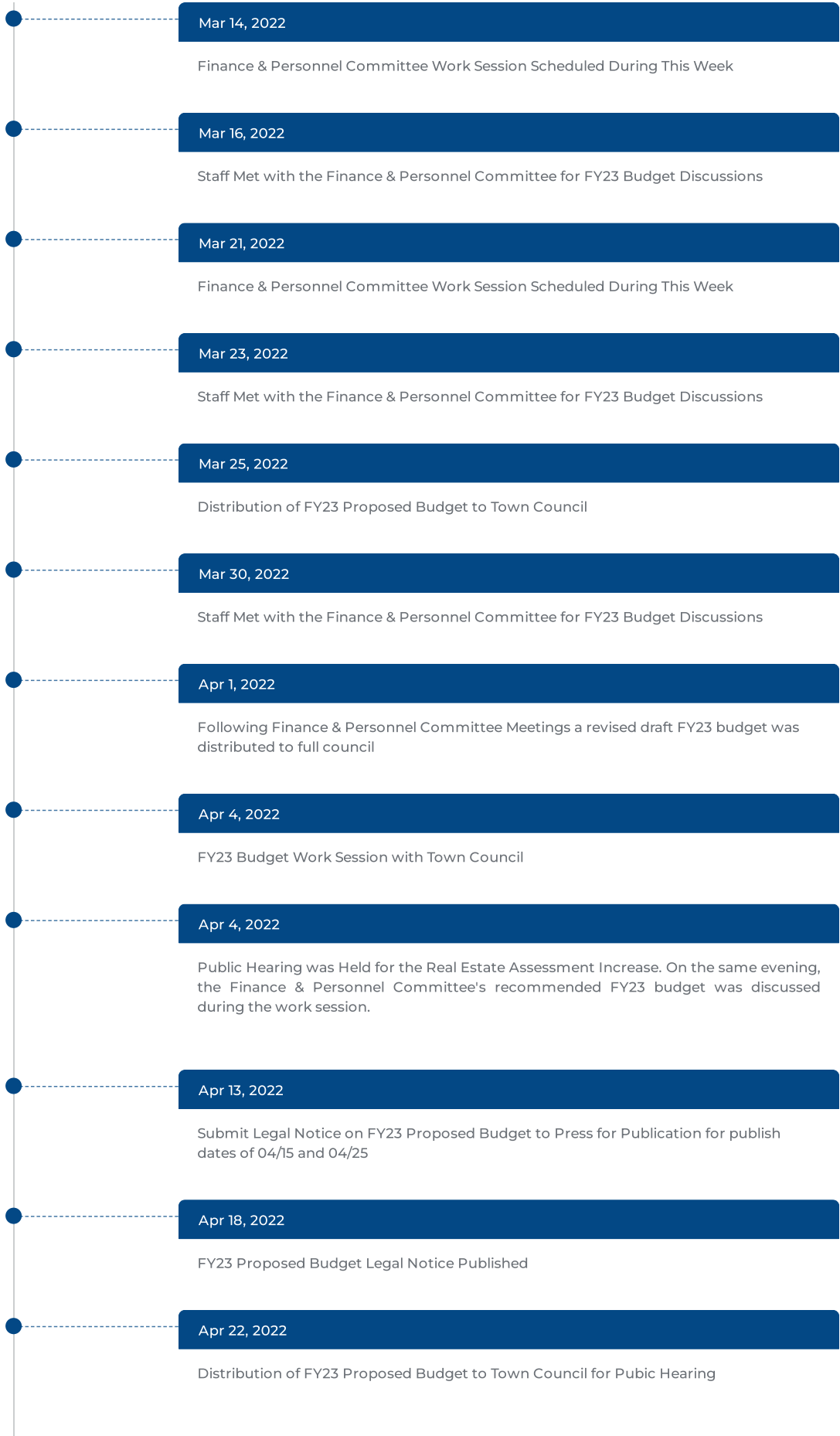
The Department of Finance and Town Council use generally accepted accounting principles established by the Financial Accounting Standards Board. This ensures the Town uses best financial practices to properly account for and manage tax payer dollars. Virginia Code requires local governments to develop balanced budgets whereby planned expenditures equal forecasted revenues.

For more information, please visit our website to view all budgets. <https://www.strasburgva.com/finance/page/adopted-budget>



Budget Timeline







Budget Performance Measures

In an ongoing effort to be a more efficient, effective, and accountable Town government, Strasburg is expanding and deepening its work to track town government's performance. The Budget Performance Measures is a project that explores the potential use of the annual budget book to discuss and display performance measures and related financial information for Town departments. Budget book measures add another dimension by connecting performance information to actual spending and changing budgets over time.

Town of Strasburg, Virginia Table 16
 Operating Indicators by Function
 Last Ten Fiscal Years

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety										
Police department										
Number of complaints investigated	8,471	9,080	8,659	8,403	8,882	8,120	8,001	7,502	6,650	6,650
Number of vehicle accidents investigated	125	149	138	146	142	109	124	138	84	84
Number of traffic summons (adult & juvenile)	491	466	695	557	407	502	589	664	181	181
Number of criminal arrests (adult)	*	*	290	410	408	314	380	380	383	383
Number of criminal arrests (juvenile)	47	42	35	45	24	8	38	26	14	14
Public works										
Streets										
Streets resurfaced (miles per year)	3.17	0.12	1.79	0.33	3.34	1.17	11.38	0.00	0.00	0.00
Refuse										
Refuse collected (tons per year)	1,794	1,820	1,777	2,094	2,207	2,329	2,469	2,327	2,327	2,327
Recycling										
Recycling collected (tons per year)	200	200	207	188	193	218	206	191	191	191
Community development										
Planning and zoning										
Zoning permits issued	78	30	116	128	106	135	177	113	196	196
Water										
Number of water main break repairs										
Average daily finished water production (mgd)	0.7272	0.7333	0.7307	0.7367	0.7128	0.7140	0.6698	0.7283	0.6880	0.6880
Sewer										
Number of sewer line repairs										
Average daily effluent wastewater treatment (mgd)	0.6876	0.7982	0.9092	0.7078	0.7052	0.7488	1.2956	1.0459	0.8524	0.8524

*Information not available. It is the goal of the Town to achieve ten fiscal years of this information in the future.

Source: Town individual departments

Note: All statistical data is based on the previous calendar year of the fiscal year indicated.

Proposed Taxes & Schedule of Fees

TOWN OF STRASBURG PROPOSED TAXES FY 22/23

Taxes

Real Estate Taxes

\$0.145 per \$100.00 assessed value (based on 100% assessment)

Personal Property Taxes

\$1.11 per \$100.00 assessed value (based on 100% assessment)

Machinery & Tools

\$0.86 per \$100.00 assessed value (based on 100% assessment)

Meals Tax - 6%

Lodging Tax - 6%

Cigarette Tax - \$0.25 per pack

Utility Tax - Section 26-8

Natural Gas:

Residential - \$1 plus .10¢ per CCF not to exceed \$2.00

Commercial/Industry - \$10 plus .10¢ per CCF not to exceed \$20.00

Electric:

Residential - \$1 plus .007585 per kwh not to exceed \$2.00

Commercial/Industry - \$10 plus 0.007520 per kwh not to exceed \$20.00

**TOWN OF STRASBURG
SCHEDULE OF FEES
FY 22/23**

Permit and Application Fees

Application	Fee
Sketch Plat	\$100
Minor Subdivision	\$250 (4 lots or less)
Preliminary Plat	\$1500 + \$100/lot (more than 4 lots)
	\$2500 + \$100/lot (Commercial)
	\$250 (3 lots or less)
Final Plat	\$1500 + \$100/lot (4 or more)
	\$2500 + \$100/lot (Commercial)
Lot Consolidation	\$250
Plat Amendment	\$100 + \$25/lot
Boundary Line Adjustment	\$150/per lot effected
Right-of-way Vacation	\$250
Annexation	\$2000 plus \$50 per acre
Master Development Plan	\$750 + \$75 per acre Revision \$500
Site Plan	\$2500 + \$200/acre (Non-residential); \$1500 + \$50/unit (Residential)
Site Plan Amendment	\$500
Rezoning	\$1500 plus \$100 per acre \$500 Proffer Revision
Comprehensive Plan Amendment	\$1,500
Zoning Permit	\$100 (New Residential); \$30 (Addition/Accessory); \$100 (Commercial) \$30 Food Truck \$15 Special Event Permit (Non-profits receive one per year at no charge)
Zoning Letter	\$150 Certification \$65 Determination
Home Occupation Permit	\$30
Sign Permit	\$25 Temporary \$25 + \$1/Sq. Ft. Permanent
Appeal	\$325
UDO Text Amendment	\$500 per section
Variance	\$350
Historic District Review	\$30 Minor Modification \$60 Major Modification (Residential) \$100 Major Modification (Commercial)
Special Use Permit	\$600
Change of Use Permit	\$50
Zoning Violation Fees	\$200
Outdoor Display and Use Area	\$15
Exception	\$50
Public Works Permit	\$50

*Engineering Review Costs

If consulting services are required for any reason, it will be at the cost of the applicant.

Inspection Fees:

Residential

Fill water mains \$12.79 per 1,000 gallons used

Testing Hourly based on personnel time and wages
Flushing Calculated on amount of water used @ \$12.79 per 1,000 gallons
Bacteria sample \$75.00 per sample

Commercial and Industrial per lot fee

Based on size of lot and project using actual cost of personnel time and wages

Inspections after hours, weekends, and holidays are charged at an overtime rate.

Utility Fee

The billing cycle is monthly.

WATER & SEWER RATES AND FEES FOR FY2022-2023

Water

Residential (In-town) \$25.57 Base Bill (includes up to 2,000 gallons)
\$12.79 per 1,000 gallons over Base Bill

Residential (Outside town) Same as above plus 40%

Non-Residential (In-town) \$27.34 Base Bill (includes up to 2,000 gallons)
\$18.06 per 1,000 gallons over Base Bill

Non-Residential (Outside town) Same as above plus 40%

Sewer (*Based on Water Consumption)

Residential (In-town) \$26.02 Base Bill (includes up to 2,000 gallons)
\$13.68 per 1,000 gallons over Base Bill

Residential (Outside town) \$26.52 Base Bill (includes 2,000 gallons) plus 40%
\$14.50 per 1,000 gallons over Base Bill plus 40%

Non-Residential (In-town) \$30.24 Base Bill (includes up to 2,000 gallons)
\$17.05 per 1,000 gallons over Base Bill

Non-Residential (Outside town) \$30.82 Base Bill (includes 2,000 gallons) plus 40%
\$17.37 per 1,000 gallons over Base Bill

Utility Penalty 10% assessed per billing cycle after 20th of month

Processing Fee \$50.00 when disconnected due to nonpayment

Reread Fee \$10.00

Test Meter \$15.00 in house testing
2nd party testing-actual cost
(if meter is incorrect this will be refunded)

Water Deposits \$200 In Town / \$240 Outside of Town
(Required of ALL RENTERS).

Water Turn On/Off When No Account is Established
\$50 fee per occurrence

Water Availability Fees:

Meter Size In-Town Outside Town
(In-Town Plus 50%)

¾" or 5/8" meter \$9,000+ \$13,500+
1" meter \$9,200+ \$13,800+
1 ½" meter \$12,000+ \$18,000+
2" meter \$14,400+ \$21,600+
3" meter \$20,800+ \$31,200+
4" meter \$27,200+ \$40,800+
6" meter \$44,800+ \$67,200+
8" meter \$68,800+ \$103,201+
10" meter \$148,001+ \$222,001+

Hotel/Motels: Size of meter plus \$300/guest room
Nursing/Convalescent Homes: Size of meter plus \$350/patient room
Hospitals Size of meter plus \$800/patient room

+ Cost of time and material to install
The cost of the meter will be added to all water availability fees.

Sewer Availability Fees:

Meter Size In-Town Outside Town
(In-Town Plus 50%)

¾" or 5/8" meter \$9,000+ \$13,500+
1" meter \$10,399+ \$15,599+
1 ½" meter \$13,599+ \$20,399+
2" meter \$20,799+ \$31,199+
3" meter \$32,798+ \$49,197+
4" meter \$51,997+ \$77,996+
6" meter \$91,996+ \$137,994+
8" meter \$143,993+ \$215,990+
10" meter \$279,986+ \$419,979+

Hotel/Motels: Size of meter plus \$500/guest room
Nursing/Convalescent Homes: Size of meter plus \$700/patient room
Hospitals Size of meter plus \$2,000/patient room

+ Cost of time and material to install

Trash pick-up/disposal \$13.38 per household/apartment per month
Additional Cart Rate \$1.05

Utility Penalty 10% assessed per billing cycle after 20th of month

Processing Fee \$50.00 when disconnected due to nonpayment

Reread Fee \$10.00

Test Meter \$15.00 in house testing
2nd party testing-actual cost
(if meter is incorrect this will be refunded)

Water Deposit (all renters) \$200 In Town / \$240 Outside of Town

Turning water on/off when no account is established \$50 fee per occurrence

Right of Way Use Fee 1.11 per access line (set by VDOT)

Other Fees:

Freedom of Information Act requests

- Reasonable charges based on actual costs, consistent with § 2.2-3704(F) of the Code of Virginia.

Fingerprint cards

- \$10 for the first card, \$5 for each additional card
- No fee will be charged for residents of the Town of Strasburg

False alarm calls

- No charges for the first two false alarm calls during a calendar year, additional calls will be charged as follows:
 - 3rd false alarm - \$50
 - 4th false alarm - \$75
 - 5th false alarm - \$100
 - 6th false alarm and each after - \$125
- Failure to Respond - \$100
- Failure to Silence - \$100

License

Motor Vehicle License Fee (added to June 5 Personal Property tax bills)

\$25.00 per motor vehicle

\$15.00 per trailer (over 1500 gwt)

\$18.00 per motorcycle

Fines

Illegal Parking - Misdemeanor punishable by \$10.00 if paid within 10 days, \$20 if paid after 10 days.

Parking in a handicapped zone \$100 if paid within 10 days, \$200 if paid after 10 days

Text Copies

Comprehensive Plan \$20

Water & Sewer Specs. \$20

Parks & Recreation Fees:

Pool Rental \$150.00

Strasburg Square Rental \$100.00

Park Pavilion Rentals

- Half day \$25.00
- Full day \$50.00
- Full time \$80.00

Security Deposits:

- Moose/Rotary/Kiwanis \$25.00
- First Bank/R.R. Donnelly \$50.0

BUDGET OVERVIEW

Strategic Plan

Town of Strasburg Goals + Strategies	
<p style="font-size: 1.5em; font-weight: bold; margin: 0;">PROSPER</p> <p style="margin: 5px 0 0 0;">Maintain a thriving town with business and job opportunities</p>	<ul style="list-style-type: none"> Create quality of life amenities to retain current residents and attract new ones Enhance the foundation of job growth for the town Support local events and attractions to invite tourism and stimulate the economy Provide incentives to encourage economic growth Implement marketing and recruitment strategies to attract businesses to downtown and the Business Park
<p style="font-size: 1.5em; font-weight: bold; margin: 0;">PROTECT</p> <p style="margin: 5px 0 0 0;">Preserve our unique small-town character and natural environment</p>	<ul style="list-style-type: none"> Support events and activities that connect and unite citizens Implement policies and actions that protect the town's historic character and natural resources Foster education and information about the town and its government to develop an educated citizenry and increase citizen access in local government decisions
<p style="font-size: 1.5em; font-weight: bold; margin: 0;">PLAN</p> <p style="margin: 5px 0 0 0;">Maintain our legacy of careful planning for the future of our town</p>	<ul style="list-style-type: none"> Update and revise the Comprehensive Plan and Unified Development Ordinance as working documents to grow and evolve with the community's changing needs Plan for the financing and implementation of town-wide and neighborhood infrastructure needs Encourage a diversity of housing types to accommodate the needs and preferences of current and future town residents Plan for and implement transportation strategies to promote the efficiency and safe flow of vehicles, bicycles, and pedestrians
<p style="font-size: 1.5em; font-weight: bold; margin: 0;">STRENGTHEN</p> <p style="margin: 5px 0 0 0;">Support the health of our town and our citizens by providing resources for recreation and healthy activities</p>	<ul style="list-style-type: none"> Make natural resources in the town and surrounding area more accessible to the public Enhance the recreational opportunities and improvements in the Town's parks and public spaces Ensure cleanliness of the Shenandoah river to encourage its active recreational use Foster educational and outdoor opportunities in the region through strategic partnerships Support expanded youth services and recreational/educational programs Support a variety of active volunteer campaigns to engage citizens in improving the quality of life their town

Pay Plan Sheet (Salary Scale)

Town of Strasburg Pay Plan					
Grade	Minimum	Midpoint	Maximum	Range Spread	Grade Progression
101	\$ 31,200	\$ 39,000	\$ 46,800	50%	-
102	\$ 32,760	\$ 40,950	\$ 49,140	50%	5.0%
103	\$ 34,398	\$ 42,998	\$ 51,597	50%	5.0%
104	\$ 36,118	\$ 45,147	\$ 54,177	50%	5.0%
105	\$ 37,924	\$ 47,405	\$ 56,886	50%	5.0%
106	\$ 39,820	\$ 49,775	\$ 59,730	50%	5.0%
107	\$ 41,811	\$ 52,264	\$ 62,716	50%	5.0%
108	\$ 43,902	\$ 54,877	\$ 65,852	50%	5.0%
109	\$ 46,097	\$ 57,621	\$ 69,145	50%	5.0%
110	\$ 49,554	\$ 61,942	\$ 74,331	50%	7.5%
111	\$ 53,270	\$ 66,588	\$ 79,906	50%	7.5%
112	\$ 57,266	\$ 71,582	\$ 85,899	50%	7.5%
113	\$ 61,561	\$ 76,951	\$ 92,341	50%	7.5%
114	\$ 66,178	\$ 82,722	\$ 99,266	50%	7.5%
115	\$ 71,141	\$ 88,926	\$ 106,711	50%	7.5%
116	\$ 76,477	\$ 95,596	\$ 114,715	50%	7.5%
117	\$ 82,212	\$ 102,765	\$ 123,318	50%	7.5%
118	\$ 88,378	\$ 110,473	\$ 132,567	50%	7.5%
119	\$ 95,007	\$ 118,758	\$ 142,510	50%	7.5%
120	\$ 102,132	\$ 127,665	\$ 153,198	50%	7.5%

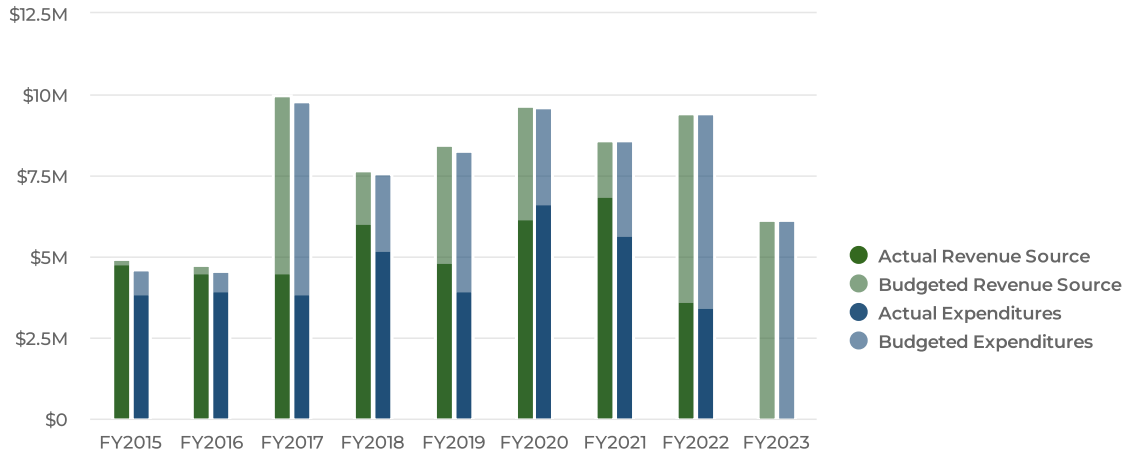
The Town of Strasburg Pay Plan (above) will be implemented during FY2023 in a two-phase process. This plan raises the minimum pay for full-time and part-time employees to \$15.00 per hour. Seasonal employees will remain at the current minimum wage rates

FUND SUMMARIES



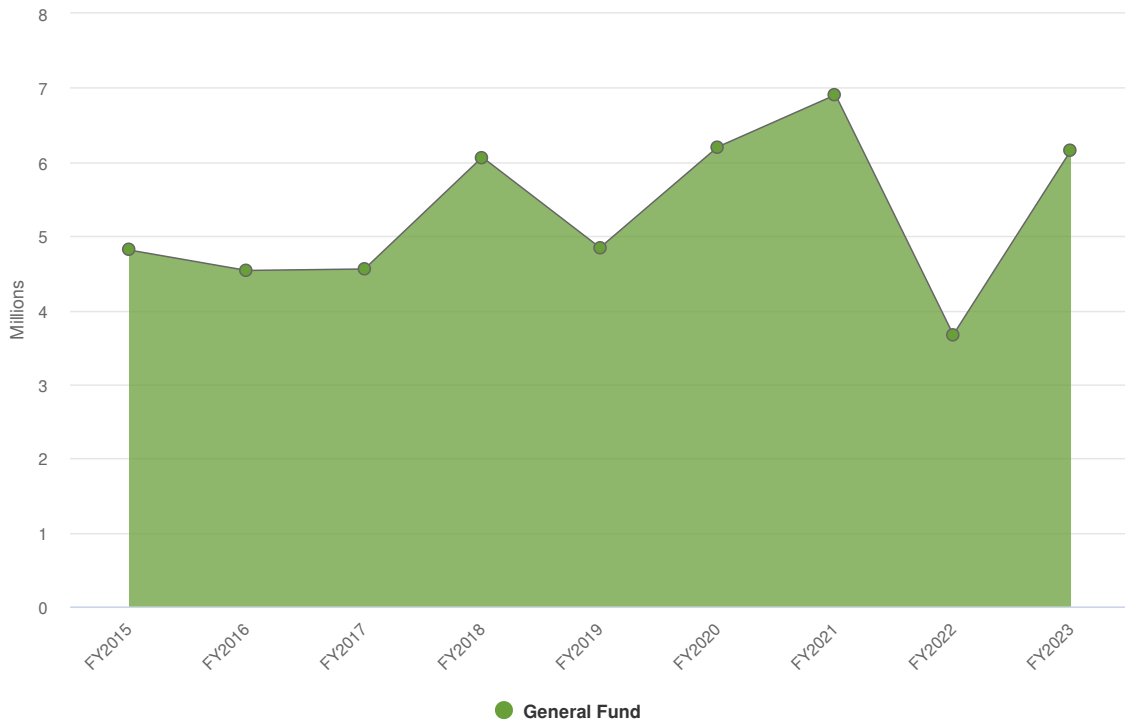
Summary

The Town of Strasburg is projecting \$6.16M of revenue in FY2023, which represents a 34.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 34.9% or \$3.3M to \$6.16M in FY2023.



Revenue by Fund

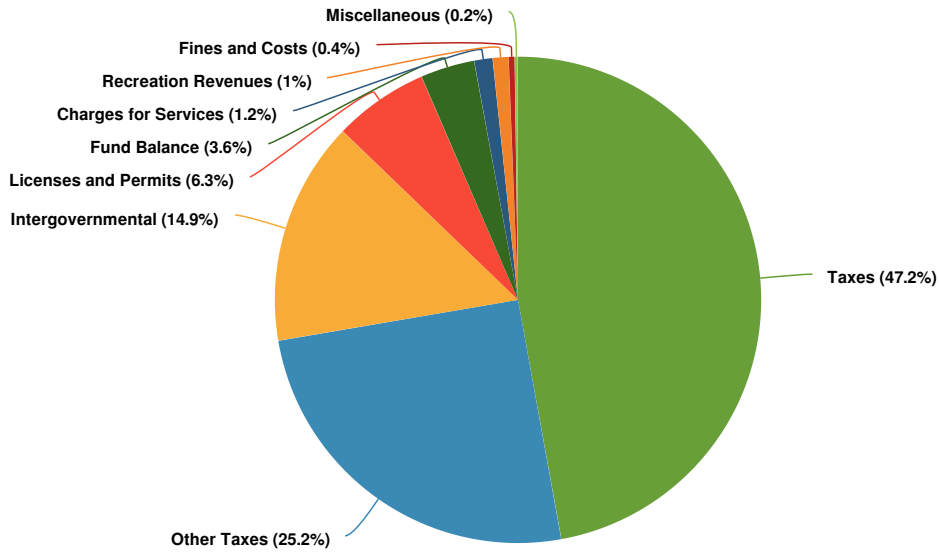
Budgeted and Historical 2023 Revenue by Fund



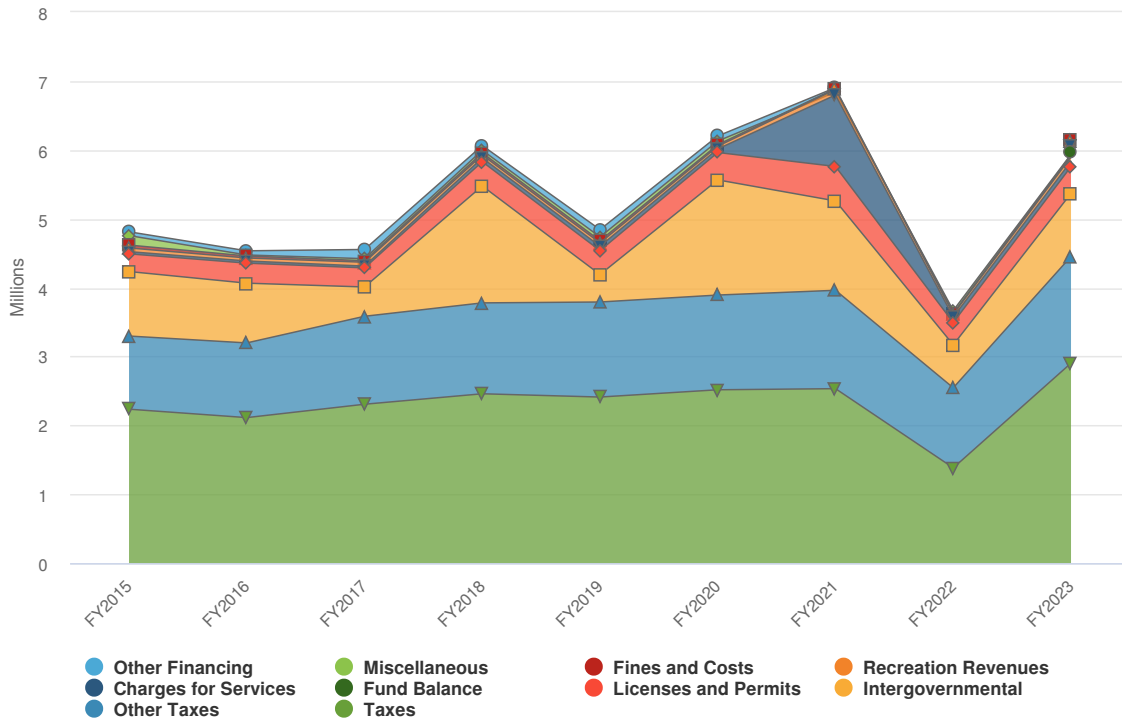
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund	\$3,667,869	\$9,459,384	\$6,157,624	-34.9%
Total General Fund:	\$3,667,869	\$9,459,384	\$6,157,624	-34.9%

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Taxes					
General Fund					
AUTO RENTAL TAX	10-3300-2001	\$3,048	\$4,000	\$4,000	0%
REAL ESTATE TAXES	10-3310-1000	\$557,918	\$1,020,290	\$1,288,163	26.3%
REAL ESTATE TAXES-DELINQUENT	10-3310-1001	\$7,439	\$20,000	\$20,000	0%
PERSONAL PROPERTY TAXES	10-3310-2000	\$309,154	\$429,854	\$535,000	24.5%
PERSONAL PROPERTY TAXES-DELINQUENT	10-3310-2001	\$15,909	\$35,000	\$35,000	0%
PERSONAL PROPERTY TAX REIMBURSEMENT	10-3310-2300	\$138,898	\$138,900	\$138,900	0%
MACHINERY & TOOLS TAXES	10-3310-2500	\$122,921	\$320,000	\$346,850	8.4%
MACHINERY & TOOLS TAXES-DELINQUENT	10-3310-2501	\$0	\$4,500	\$4,500	0%
BANK FRANCHISE TAXES	10-3310-3000	\$0	\$114,712	\$125,000	9%
FRANCHISE TAXES OTHER	10-3310-4000	\$4,443	\$10,700	\$12,500	16.8%
PENALTIES	10-3310-5000	\$34,024	\$30,000	\$40,000	33.3%
INTERESTS FROM TAXES	10-3310-5500	\$1,543	\$4,500	\$4,500	0%
UTILITY TAXES	10-3310-6000	\$69,061	\$155,000	\$155,000	0%
COMMUNICATION TAXES	10-3310-6100	\$39,753	\$70,000	\$70,000	0%
CIGARETTE TAXES	10-3310-6101	\$78,385	\$135,000	\$124,000	-8.1%
Total General Fund:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%
Total Taxes:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%
Other Taxes					
General Fund					
MEALS TAXES	10-3320-4000	\$650,327	\$850,000	\$874,200	2.8%
LODGING TAXES	10-3320-4100	\$151,180	\$154,140	\$204,945	33%
SALES TAXES	10-3330-3000	\$361,006	\$460,000	\$470,000	2.2%
Total General Fund:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%
Total Other Taxes:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%
Licenses and Permits					
General Fund					

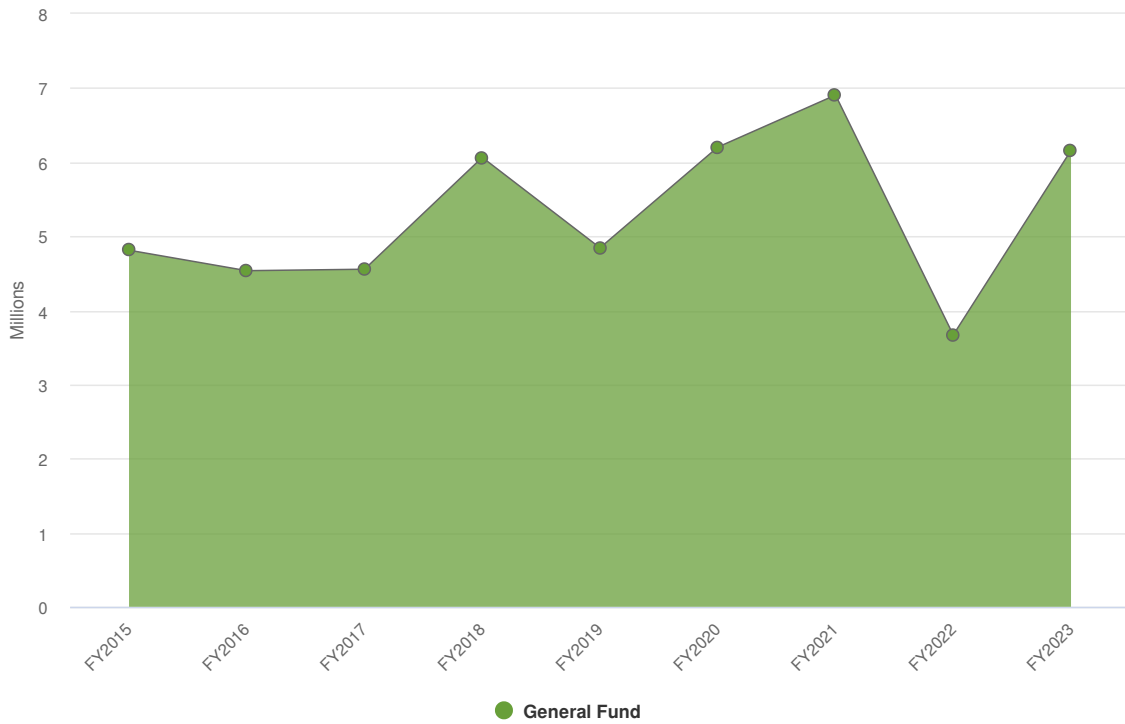
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
MOTOR VEHICLE FEES	10-3320-1000	\$37,517	\$139,643	\$165,000	18.2%
DMV STOP FEE	10-3320-1500	\$21,081	\$16,000	\$28,000	75%
ZONING & PERMIT FEES	10-3320-2000	\$19,349	\$31,000	\$31,000	0%
BUSINESS LICENSE TAXES	10-3320-3000	\$161,282	\$120,000	\$165,000	37.5%
PROFFERS	10-3320-4300	\$84,000	\$84,000		-100%
Total General Fund:		\$323,229	\$390,643	\$389,000	-0.4%
Total Licenses and Permits:		\$323,229	\$390,643	\$389,000	-0.4%
Charges for Services					
General Fund					
ROLLING STOCK	10-3330-2000	\$4,103	\$4,500	\$4,500	0%
FIRE PROGRAM STATE G	10-3330-2002	\$25,896			N/A
RIGHT-OF-WAY FEES	10-3330-5000	\$11,827	\$22,500	\$22,500	0%
BUSINESS PARK PHASE I LOAN	10-3330-7022	\$0	\$2,500,000		-100%
WAYFINDING SIGNAGE	10-3330-7024	\$0	\$300,000		-100%
VISITOR CENTER REVENUE	10-3330-7036	\$21,794	\$34,800	\$34,800	0%
SPECIAL EVENTS REVENUE	10-3330-7040	\$16,030	\$13,700	\$14,000	2.2%
Total General Fund:		\$79,649	\$2,875,500	\$75,800	-97.4%
Total Charges for Services:		\$79,649	\$2,875,500	\$75,800	-97.4%
Recreation Revenues					
General Fund					
POOL ADMISSION RECEIPTS	10-5310-1000	\$17,198	\$20,000	\$25,000	25%
SWIM LESSONS	10-5310-1500	\$0	\$6,500	\$3,000	-53.8%
CONCESSION RECEIPTS	10-5310-2000	\$7,417	\$20,000	\$20,000	0%
RECREATIONAL RENTAL FEES	10-5310-3000	\$16,810	\$15,000	\$15,000	0%
RECREATION PROGRAMMING	10-5310-6000	\$0	\$500	\$500	0%
MISCELLANEOUS RECREATION RECEIPTS	10-5310-7000	\$517	\$1,000	\$1,000	0%
Total General Fund:		\$41,943	\$63,000	\$64,500	2.4%
Total Recreation Revenues:		\$41,943	\$63,000	\$64,500	2.4%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Intergovernmental					
General Fund					
LAW ENFORCEMENT STATE AID	10-3330-4000	\$55,431	\$113,600	\$113,600	0%
HIGHWAY MAINTENANCE-STATE AID	10-3330-6000	\$174,641	\$686,675	\$698,564	1.7%
GRANTS RECEIVED	10-3330-7000	\$0	\$50,000	\$100,000	100%
STREET SCAPE GRANT	10-3330-7020	\$394,079			N/A
BUSINESS PARK VDOT ROAD SHARE	10-3330-7023	\$0	\$1,150,000		-100%
VA COMMISSION FOR ARTS GRANT	10-3350-7026	\$0	\$4,500	\$4,500	0%
Total General Fund:		\$624,151	\$2,004,775	\$916,664	-54.3%
Total Intergovernmental:		\$624,151	\$2,004,775	\$916,664	-54.3%
Fines and Costs					
General Fund					
FINES & COSTS	10-3340-1000	\$13,610	\$25,000	\$25,000	0%
Total General Fund:		\$13,610	\$25,000	\$25,000	0%
Total Fines and Costs:		\$13,610	\$25,000	\$25,000	0%
Miscellaneous					
General Fund					
PETTY CASH	10-3350-3000	\$0	\$100	\$100	0%
MISCELLANEOUS RECEIPTS	10-3350-4000	\$39,683	\$11,000	\$11,000	0%
RETURNED CHECK FEE	10-3350-4200	-\$35			N/A
INTEREST INCOME	10-3350-7000	\$633	\$19,000	\$1,800	-90.5%
Total General Fund:		\$40,281	\$30,100	\$12,900	-57.1%
Total Miscellaneous:		\$40,281	\$30,100	\$12,900	-57.1%
Other Financing					
General Fund					
PROCEEDS FROM BORROWING	10-3350-7800	\$0	\$113,770		-100%
Total General Fund:		\$0	\$113,770		-100%
Total Other Financing:		\$0	\$113,770		-100%
Fund Balance					
General Fund					
USE OF FUND BALANCE	10-3330-7035			\$221,202	N/A

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total General Fund:				\$221,202	N/A
Total Fund Balance:				\$221,202	N/A
Total Revenue Source:		\$3,667,869	\$9,459,384	\$6,157,624	-34.9%

Revenue by Department

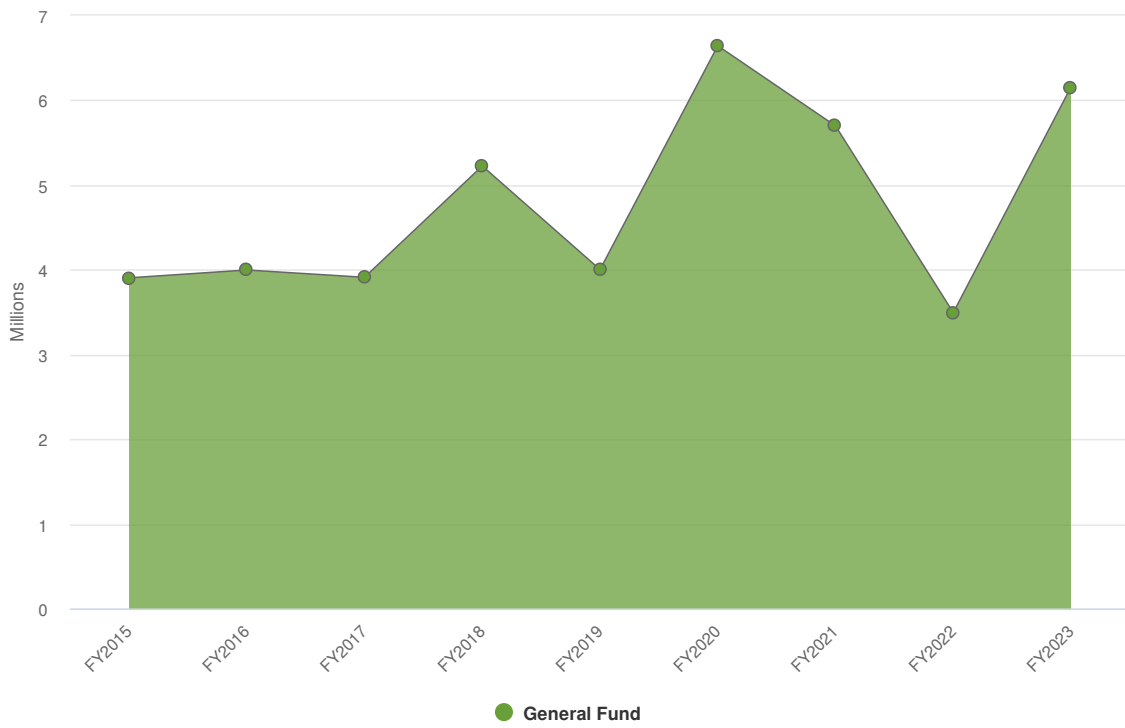
Budgeted and Historical 2023 Revenue by Department



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue				
General Fund	\$3,667,869	\$9,459,384	\$6,157,624	-34.9%
Total Revenue:	\$3,667,869	\$9,459,384	\$6,157,624	-34.9%

Expenditures by Fund

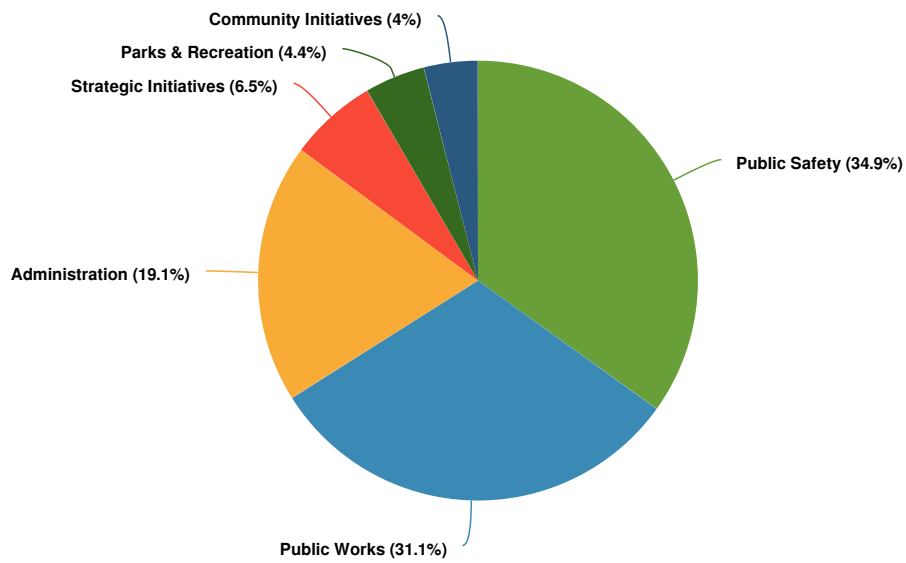
Budgeted and Historical 2023 Expenditures by Fund



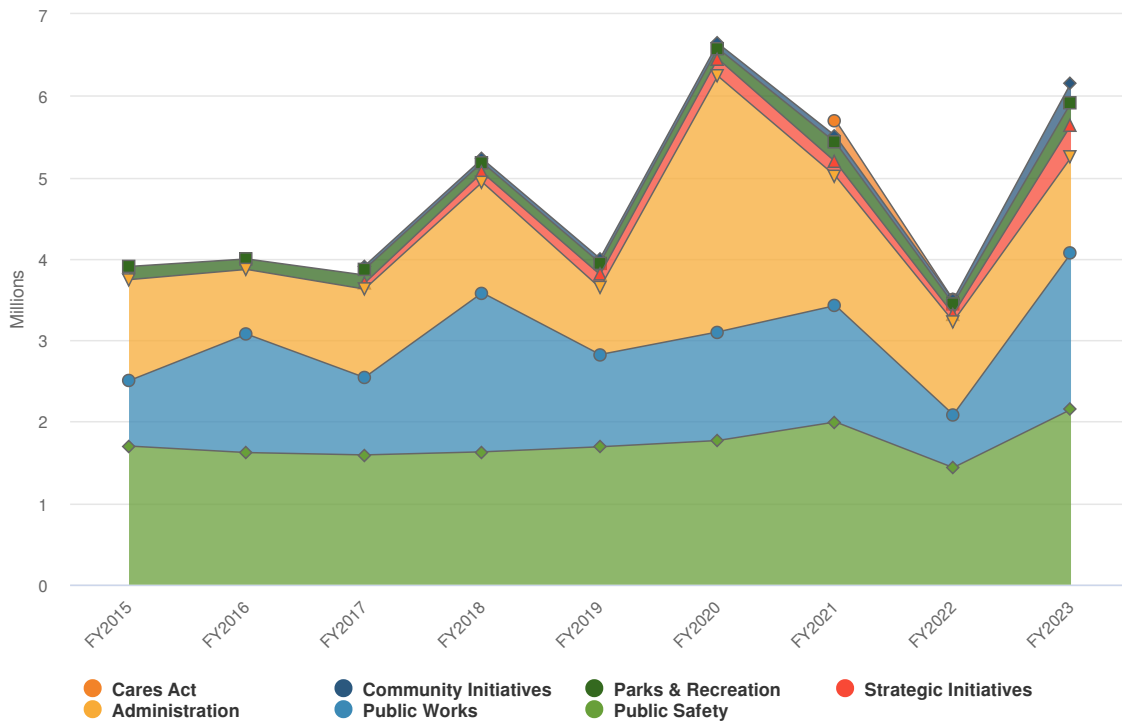
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund	\$3,493,896	\$9,459,384	\$6,157,624	-34.9%
Total General Fund:	\$3,493,896	\$9,459,384	\$6,157,624	-34.9%

Expenditures by Function

Budgeted Expenditures by Function



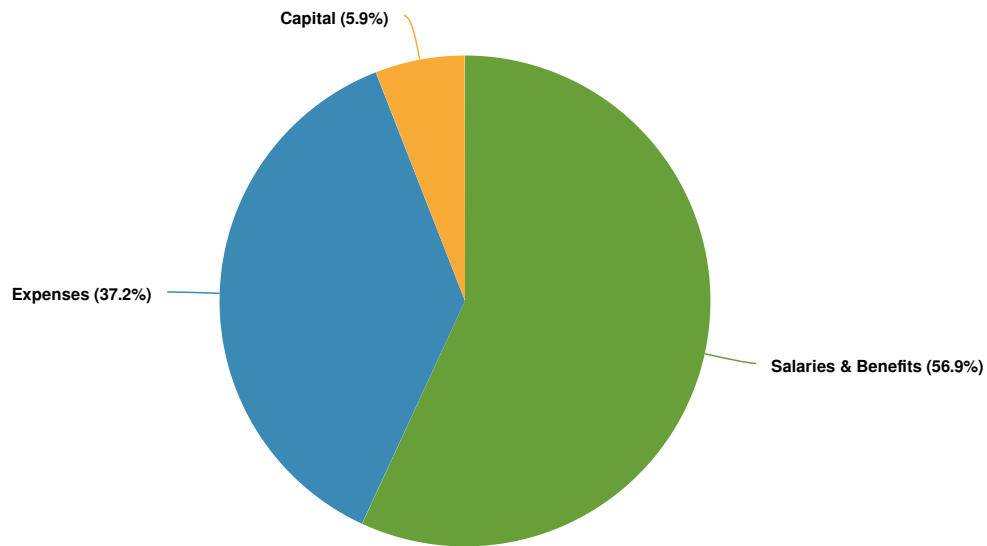
Budgeted and Historical Expenditures by Function



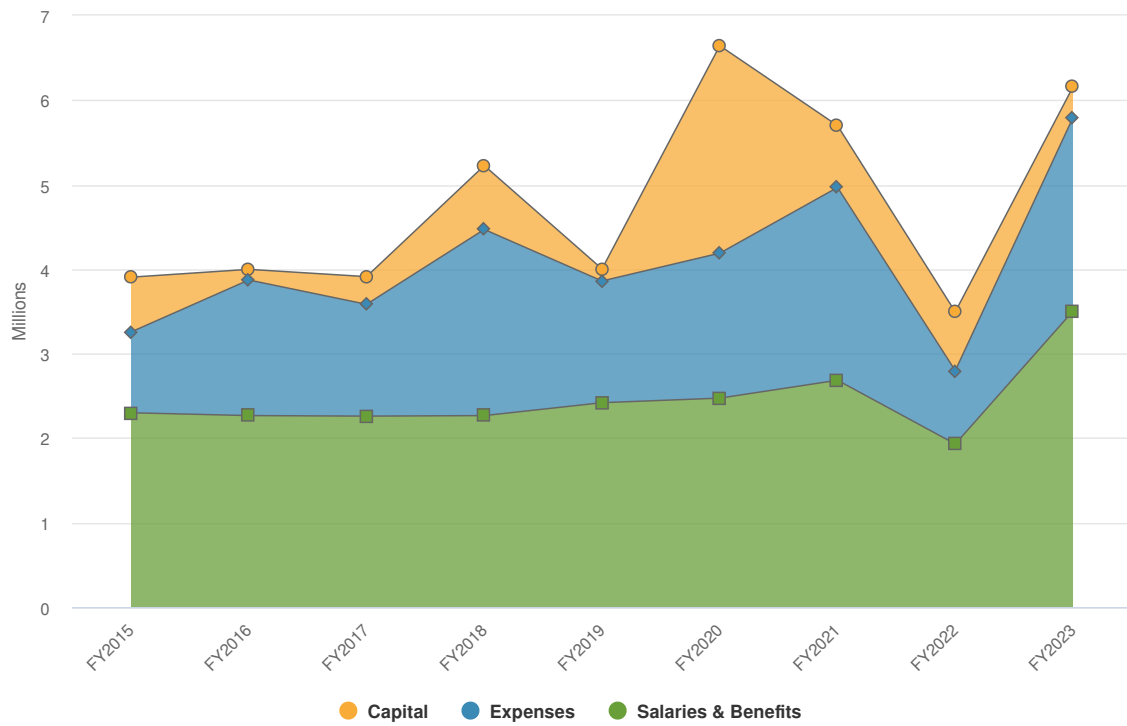
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Administration	\$1,143,389	\$5,023,614	\$1,175,283	-76.6%
Community Initiatives	\$48,472	\$161,150	\$244,531	51.7%
Public Works	\$649,814	\$1,925,387	\$1,916,921	-0.4%
Public Safety	\$1,436,043	\$1,947,121	\$2,149,675	10.4%
Strategic Initiatives	\$89,088	\$134,610	\$397,782	195.5%
Parks & Recreation	\$127,039	\$267,502	\$273,432	2.2%
Cares Act	\$51			N/A
Total Expenditures:	\$3,493,896	\$9,459,384	\$6,157,624	-34.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

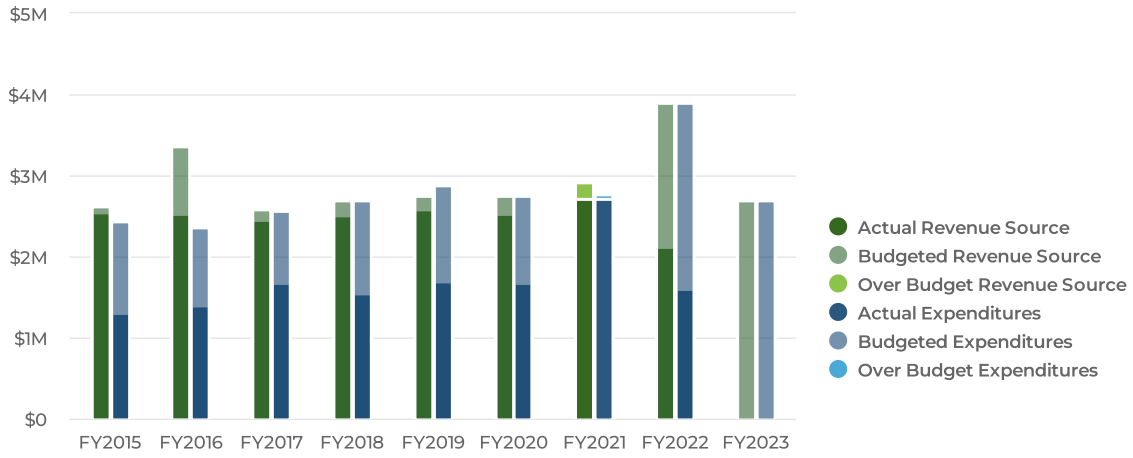


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	\$1,929,240	\$2,837,348	\$3,503,763	23.5%
Expenses	\$868,607	\$2,443,266	\$2,289,886	-6.3%
Capital	\$696,048	\$4,178,770	\$363,975	-91.3%
Total Expense Objects:	\$3,493,896	\$9,459,384	\$6,157,624	-34.9%



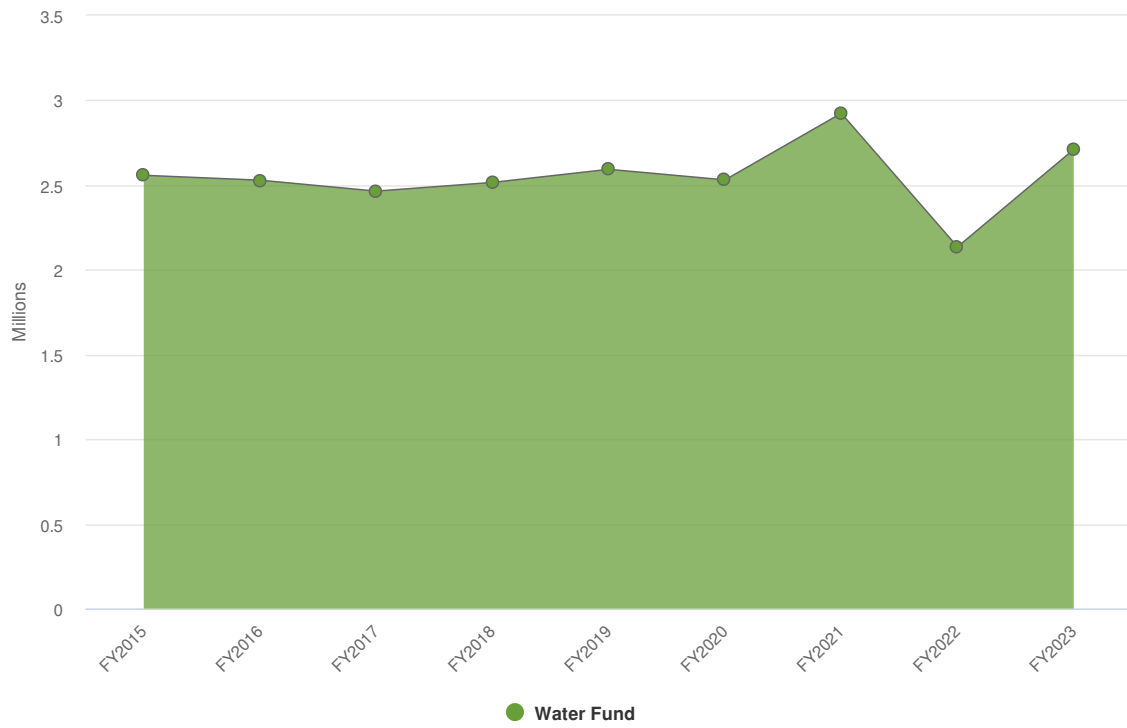
Summary

The Town of Strasburg is projecting \$2.71M of revenue in FY2023, which represents a 30.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 30.6% or \$1.19M to \$2.71M in FY2023.



Revenue by Fund

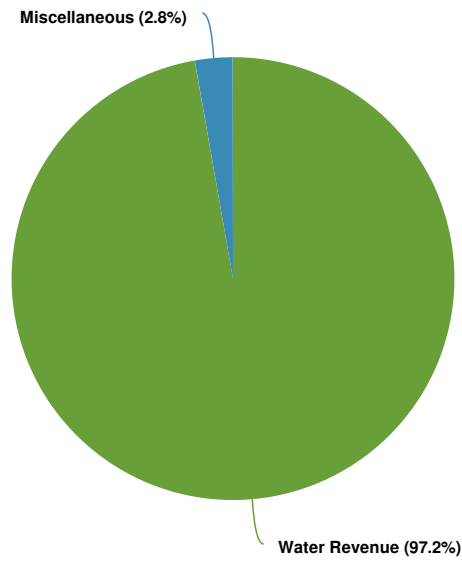
Budgeted and Historical 2023 Revenue by Fund



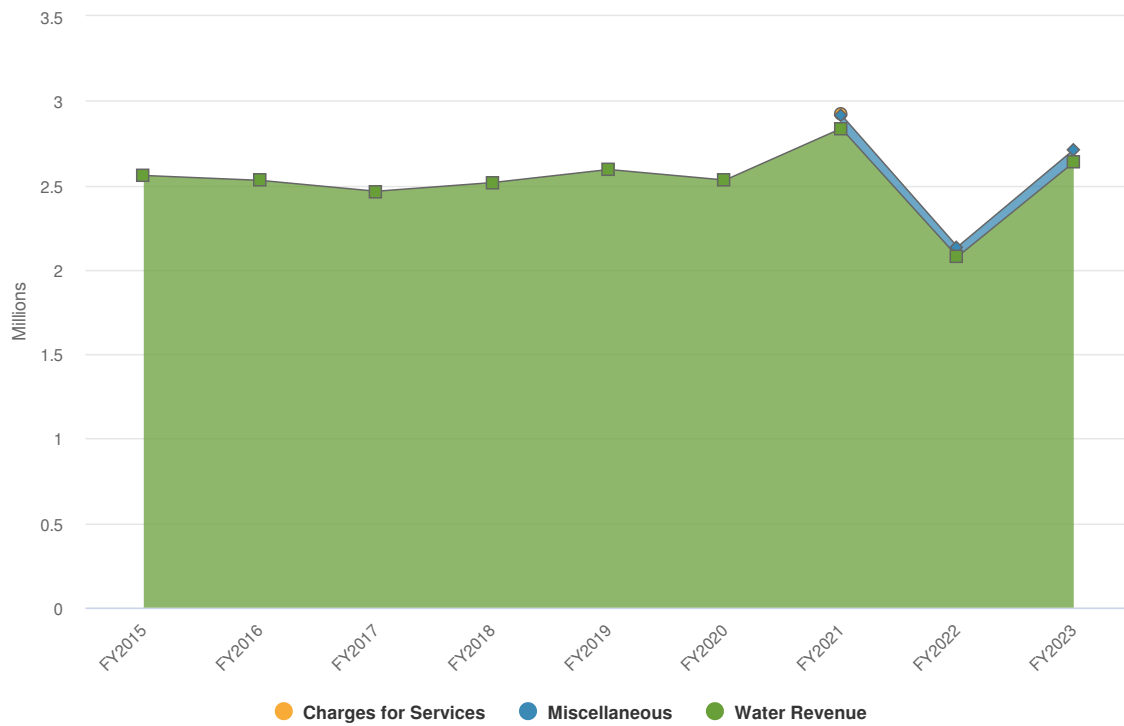
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water Fund	\$2,134,981	\$3,905,102	\$2,710,176	-30.6%
Total Water Fund:	\$2,134,981	\$3,905,102	\$2,710,176	-30.6%

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

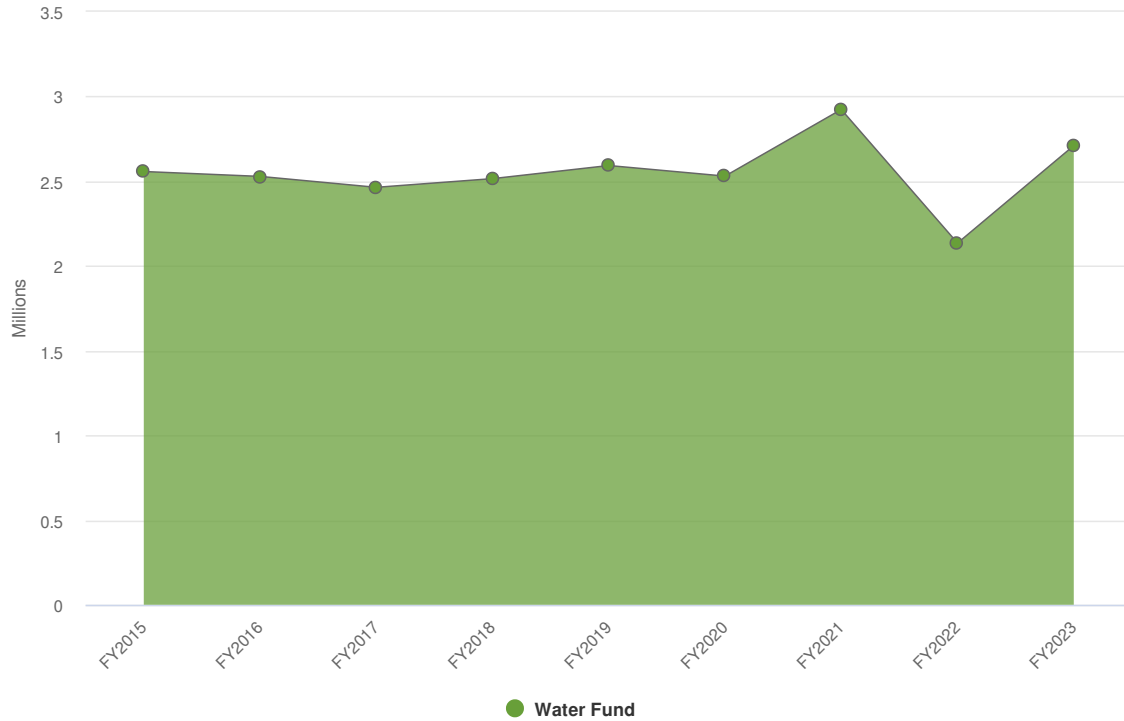


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				

Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Miscellaneous	\$58,559	\$65,000	\$75,000	15.4%
Water Revenue	\$2,076,422	\$3,840,102	\$2,635,176	-31.4%
Total Revenue Source:	\$2,134,981	\$3,905,102	\$2,710,176	-30.6%

Revenue by Department

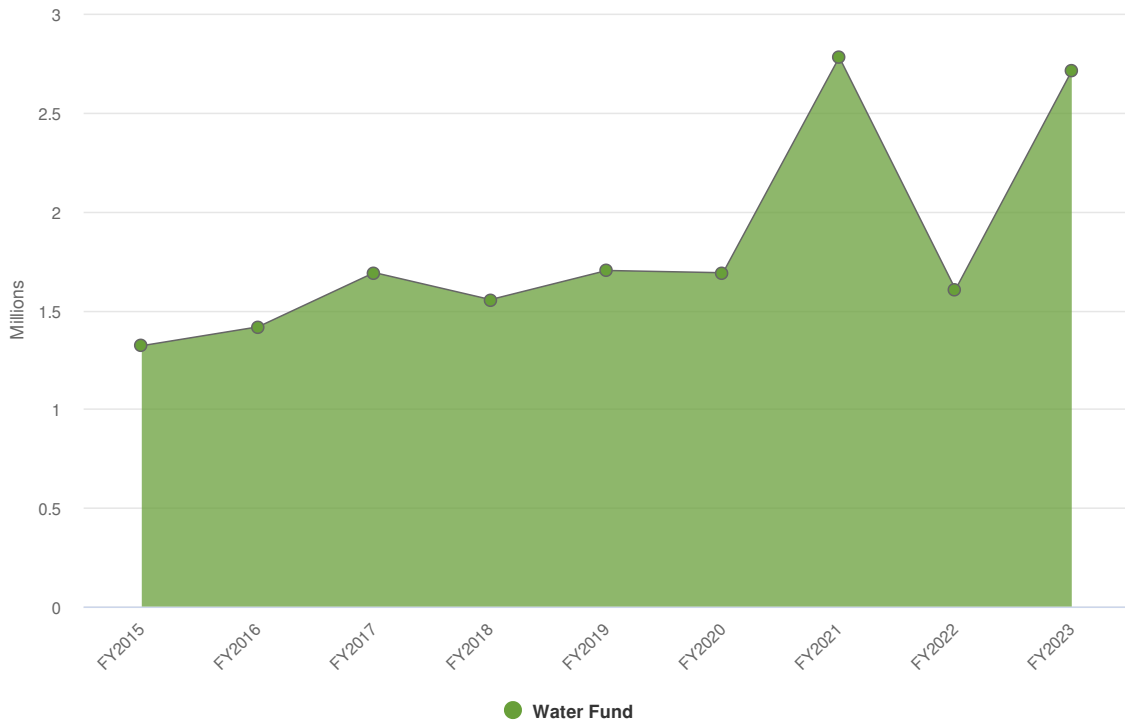
Budgeted and Historical 2023 Revenue by Department



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue				
Water Fund	\$2,134,981	\$3,905,102	\$2,710,176	-30.6%
Total Revenue:	\$2,134,981	\$3,905,102	\$2,710,176	-30.6%

Expenditures by Fund

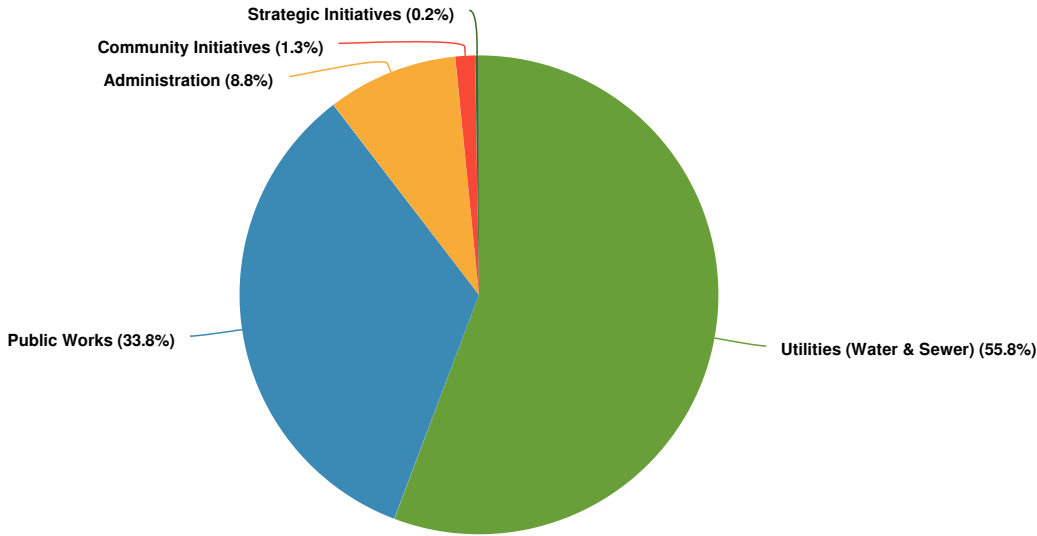
Budgeted and Historical 2023 Expenditures by Fund



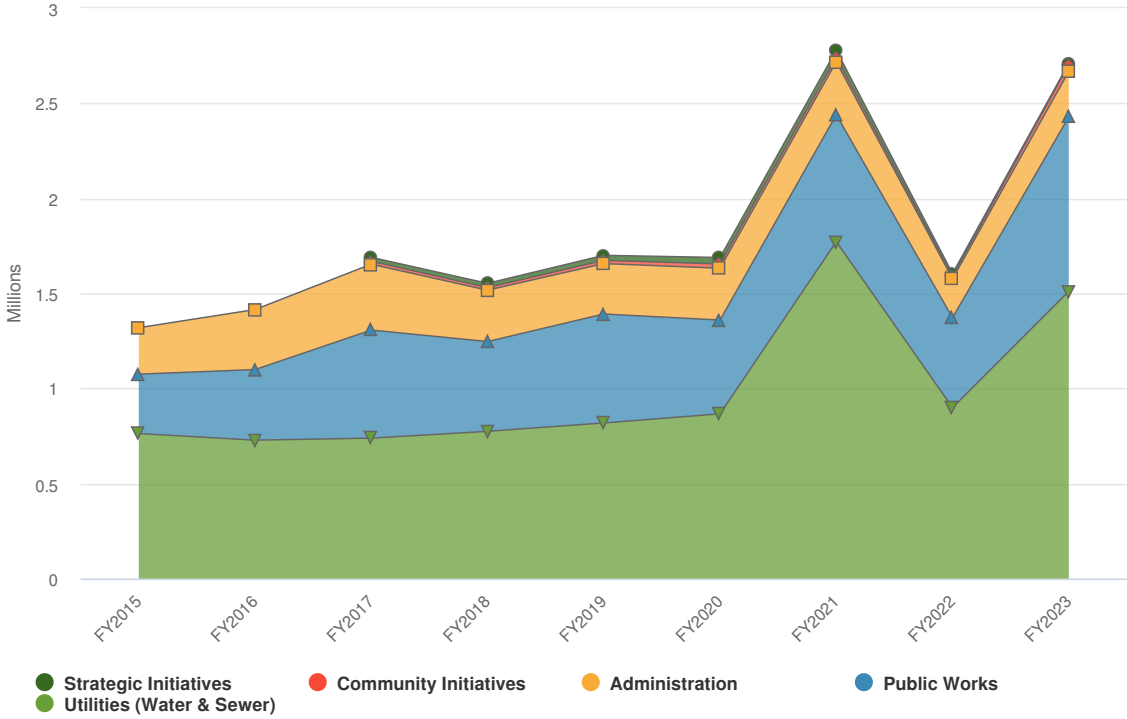
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Water Fund	\$1,604,330	\$3,905,102	\$2,710,176	-30.6%
Total Water Fund:	\$1,604,330	\$3,905,102	\$2,710,176	-30.6%

Expenditures by Function

Budgeted Expenditures by Function



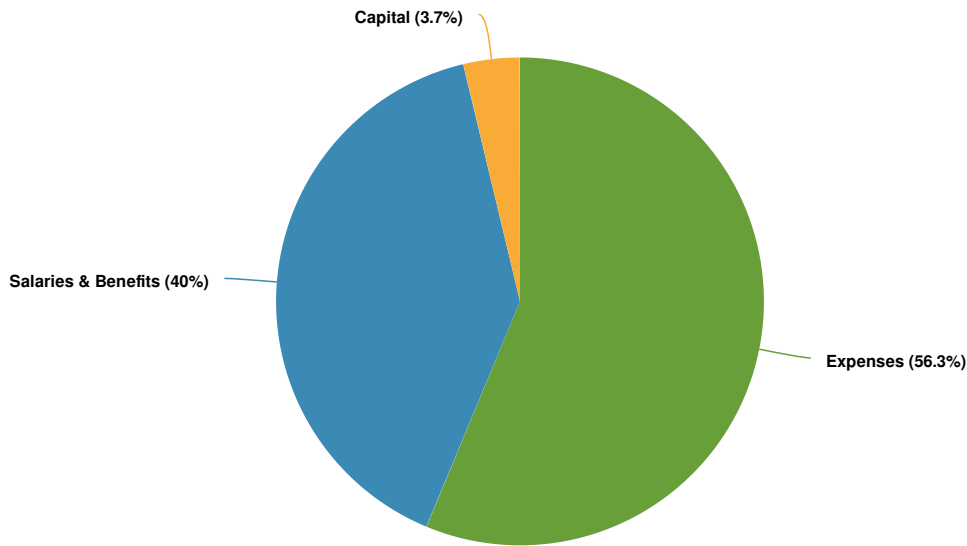
Budgeted and Historical Expenditures by Function



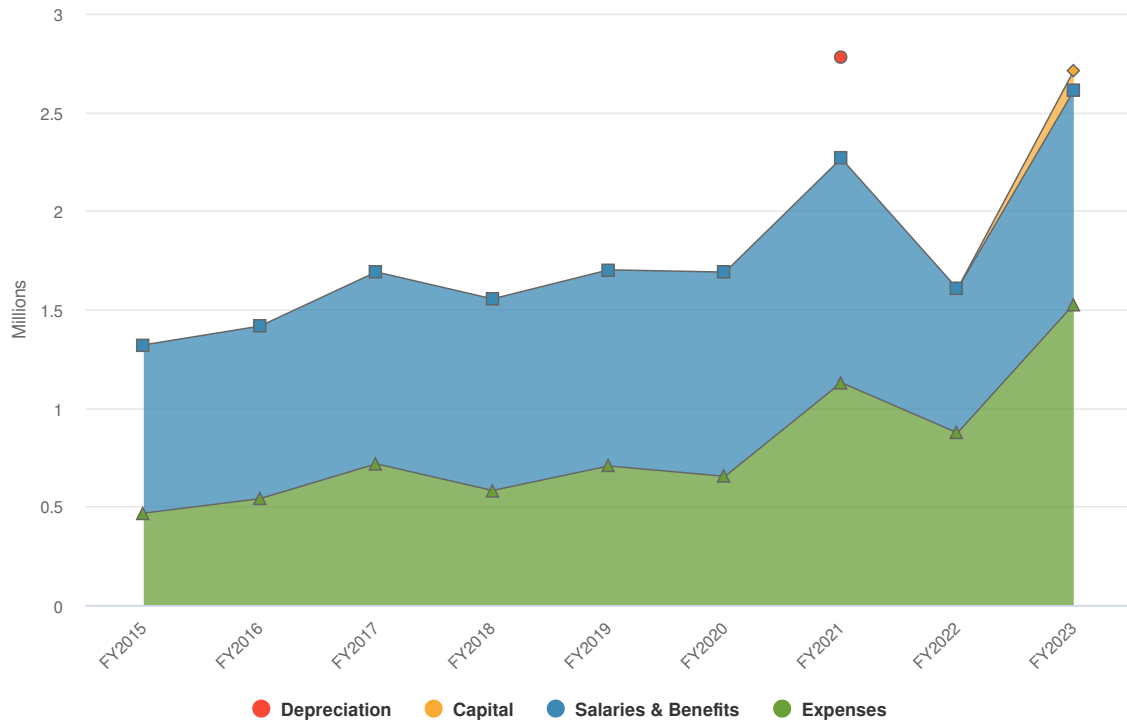
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Administration	\$205,029	\$438,367	\$239,149	-45.4%
Community Initiatives	\$12,944	\$43,000	\$36,093	-16.1%
Public Works	\$472,770	\$1,951,739	\$916,970	-53%
Utilities (Water & Sewer)	\$899,161	\$1,450,325	\$1,511,302	4.2%
Strategic Initiatives	\$14,426	\$21,671	\$6,662	-69.3%
Total Expenditures:	\$1,604,330	\$3,905,102	\$2,710,176	-30.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

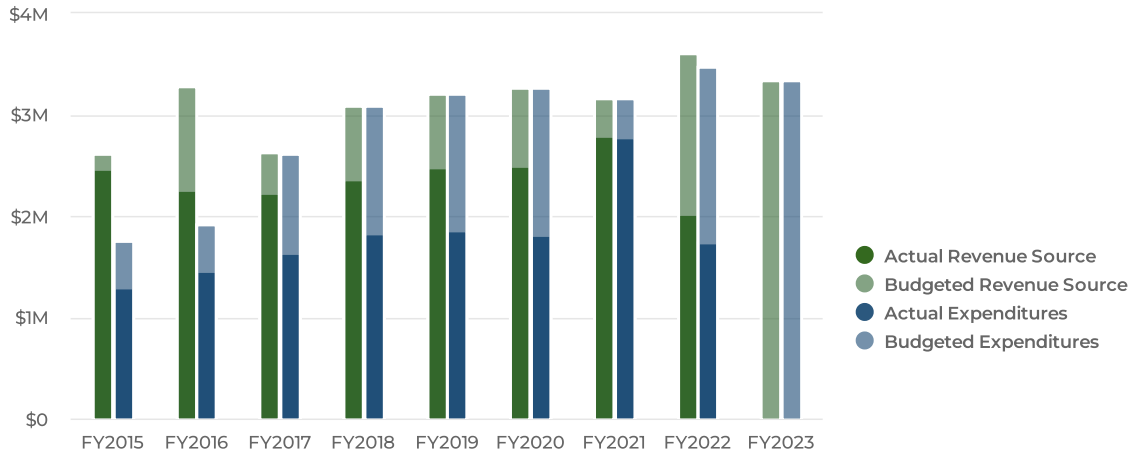


Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	\$730,528	\$1,172,846	\$1,083,867	-7.6%
Expenses	\$873,218	\$1,609,849	\$1,525,100	-5.3%
Capital	\$583	\$1,122,407	\$101,209	-91%
Total Expense Objects:	\$1,604,330	\$3,905,102	\$2,710,176	-30.6%



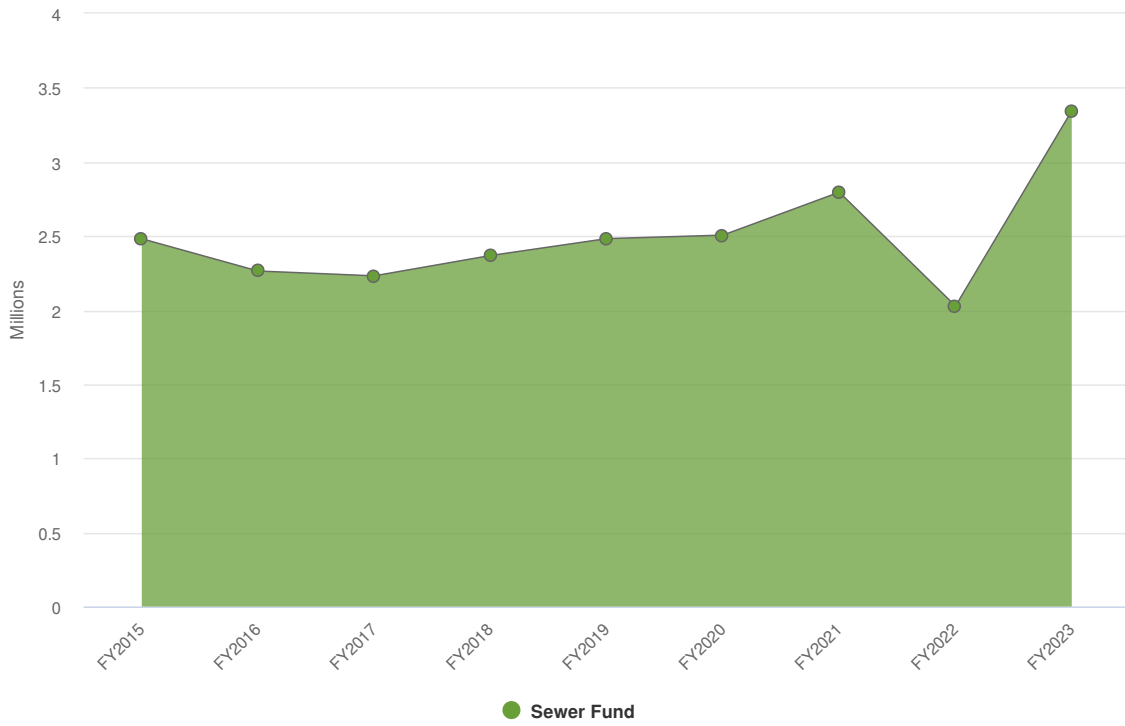
Summary

The Town of Strasburg is projecting \$3.34M of revenue in FY2023, which represents a 7.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 4% or \$140.71K to \$3.34M in FY2023.



Revenue by Fund

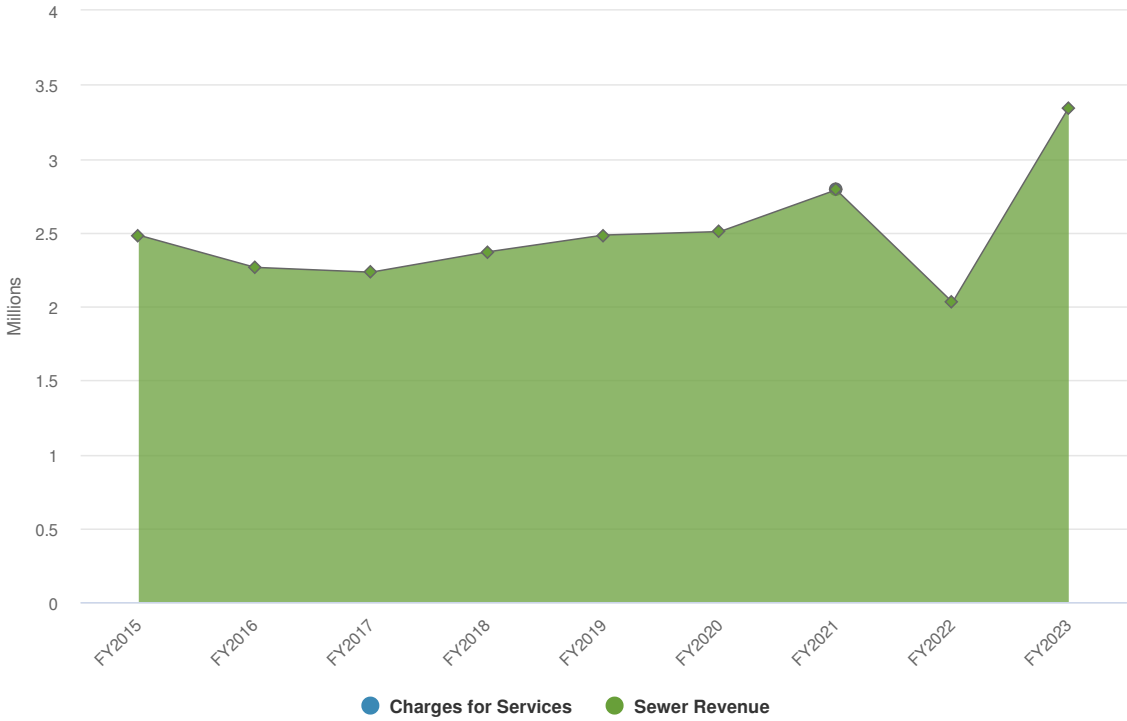
Budgeted and Historical 2023 Revenue by Fund



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Sewer Fund	\$2,027,341	\$3,614,544	\$3,344,538	-7.5%
Total Sewer Fund:	\$2,027,341	\$3,614,544	\$3,344,538	-7.5%

Revenues by Source

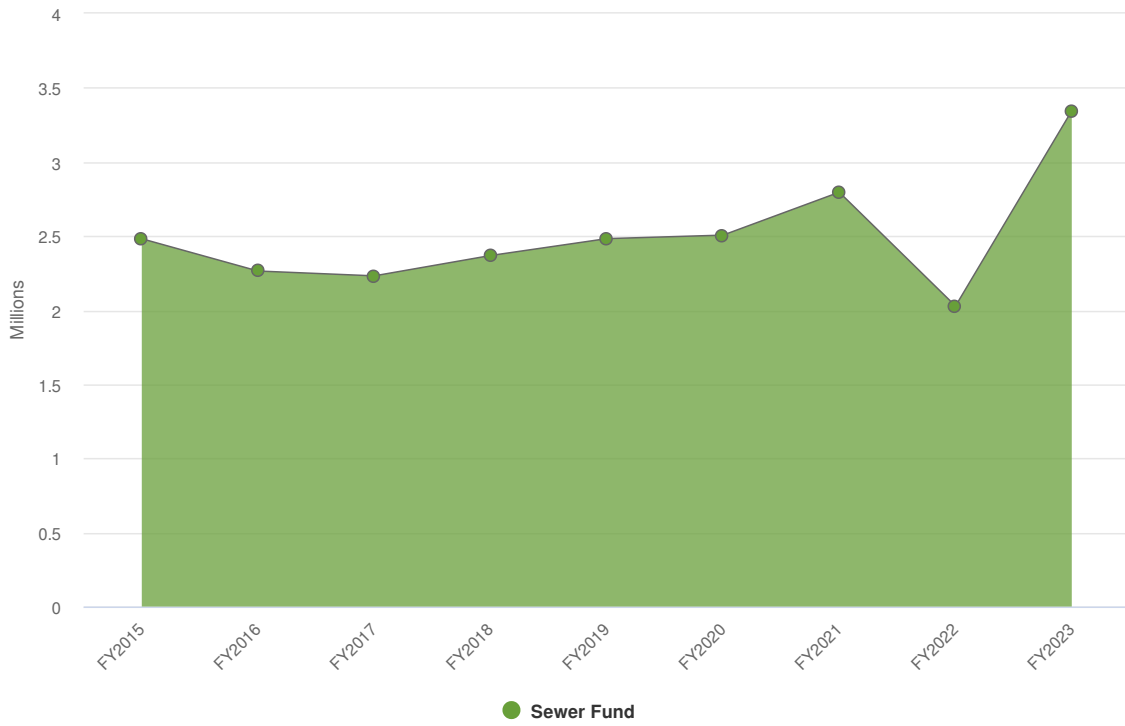
Budgeted and Historical 2023 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Sewer Revenue	\$2,027,341	\$3,614,544	\$3,344,538	-7.5%
Total Revenue Source:	\$2,027,341	\$3,614,544	\$3,344,538	-7.5%

Revenue by Department

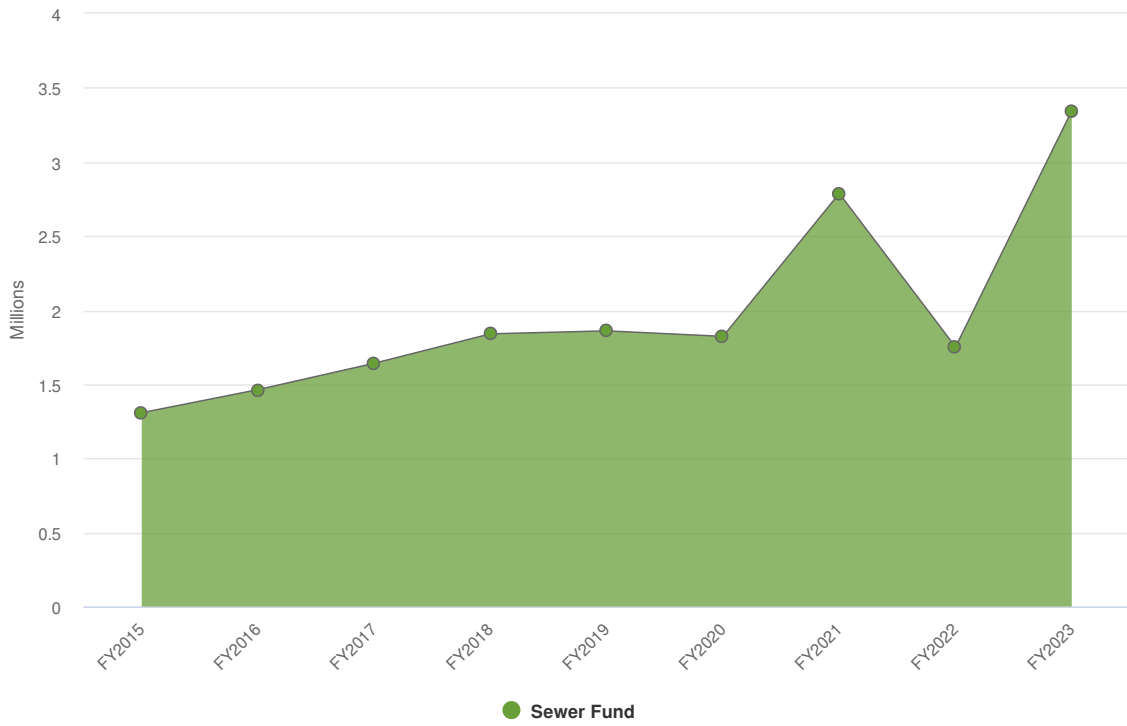
Budgeted and Historical 2023 Revenue by Department



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue				
Sewer Fund	\$2,027,341	\$3,614,544	\$3,344,538	-7.5%
Total Revenue:	\$2,027,341	\$3,614,544	\$3,344,538	-7.5%

Expenditures by Fund

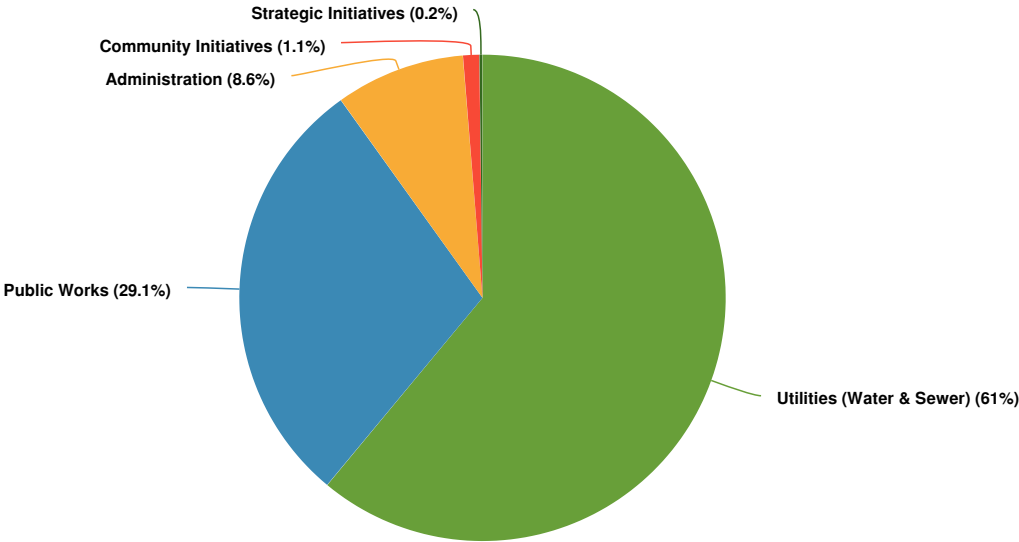
Budgeted and Historical 2023 Expenditures by Fund



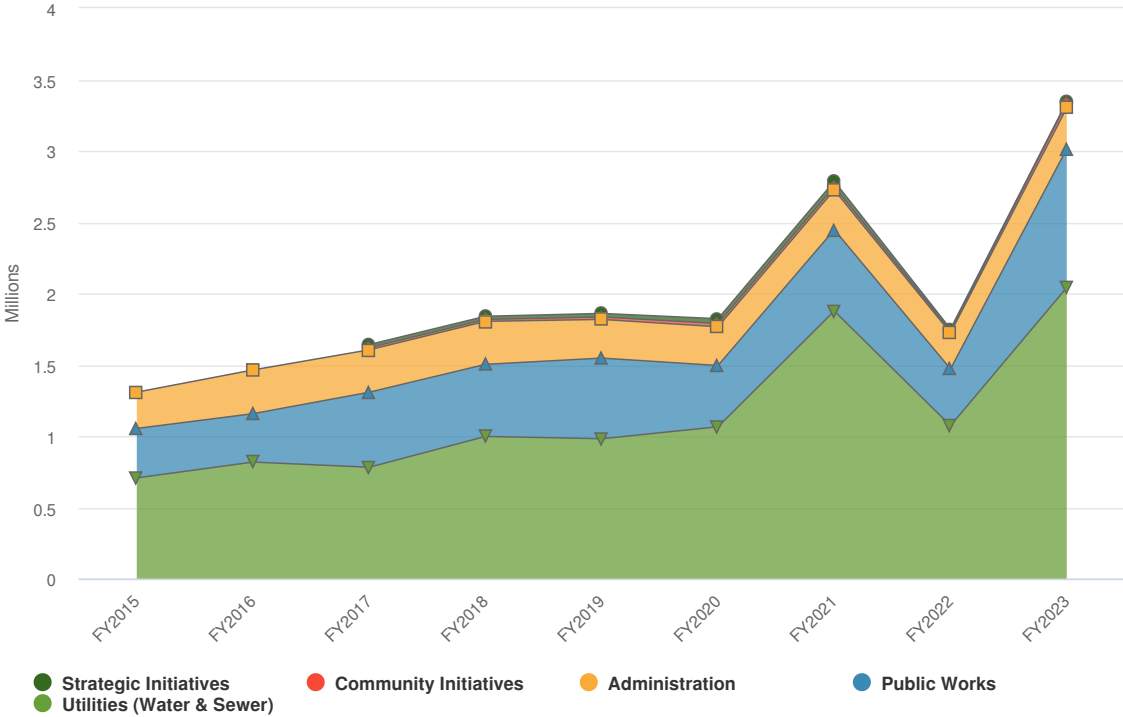
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Sewer Fund	\$1,750,892	\$3,485,245	\$3,344,538	-4%
Total Sewer Fund:	\$1,750,892	\$3,485,245	\$3,344,538	-4%

Expenditures by Function

Budgeted Expenditures by Function



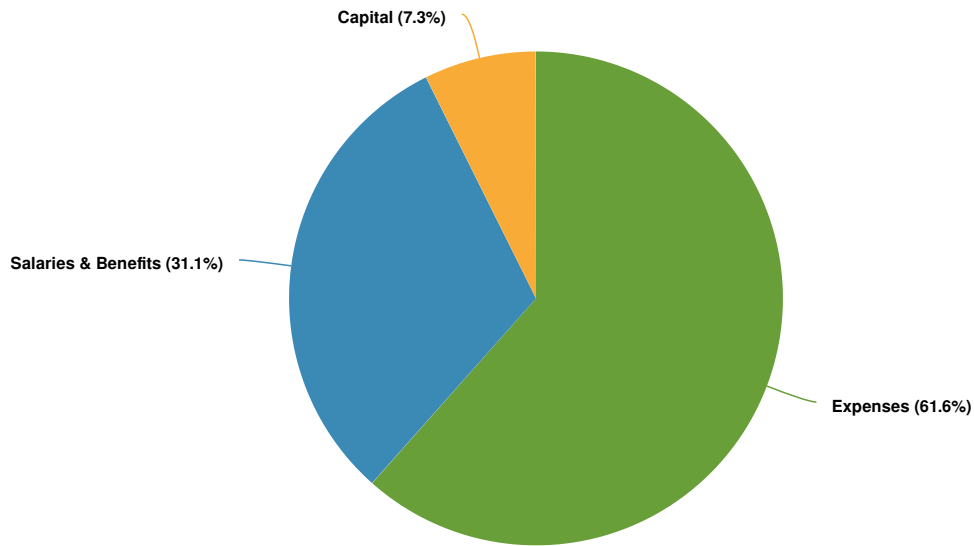
Budgeted and Historical Expenditures by Function



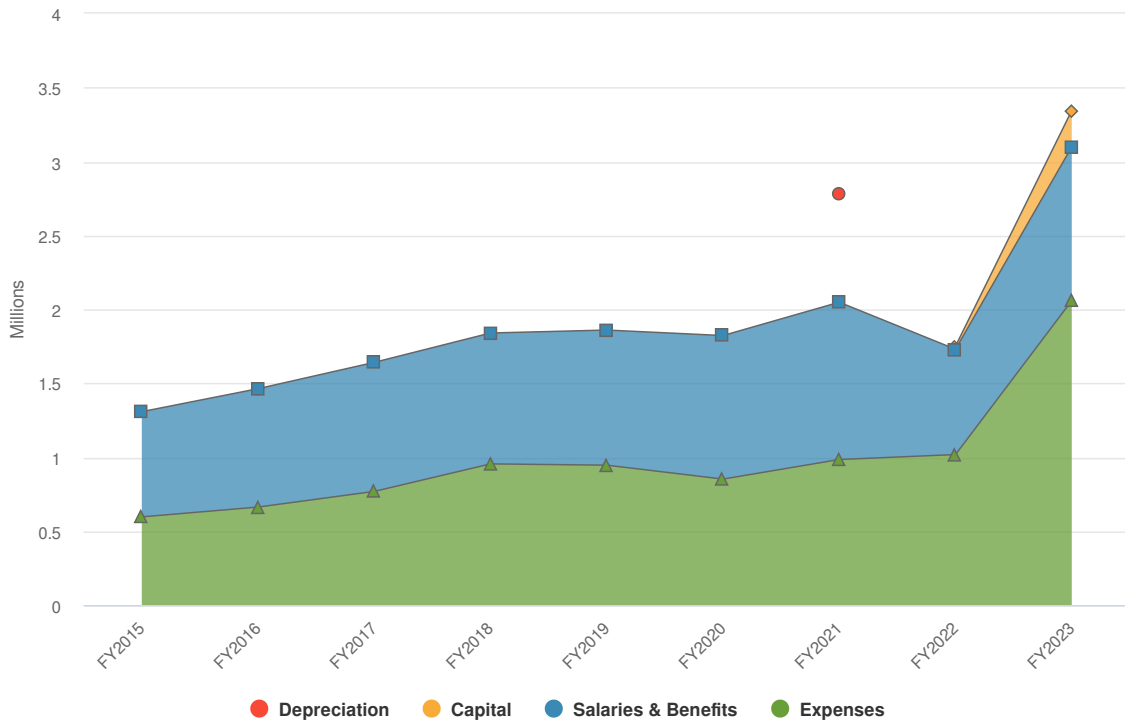
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Administration	\$253,206	\$544,407	\$287,799	-47.1%
Community Initiatives	\$12,941	\$42,999	\$36,093	-16.1%
Public Works	\$397,804	\$894,432	\$972,766	8.8%
Utilities (Water & Sewer)	\$1,072,514	\$1,982,736	\$2,041,218	2.9%
Strategic Initiatives	\$14,427	\$20,671	\$6,662	-67.8%
Total Expenditures:	\$1,750,892	\$3,485,245	\$3,344,538	-4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



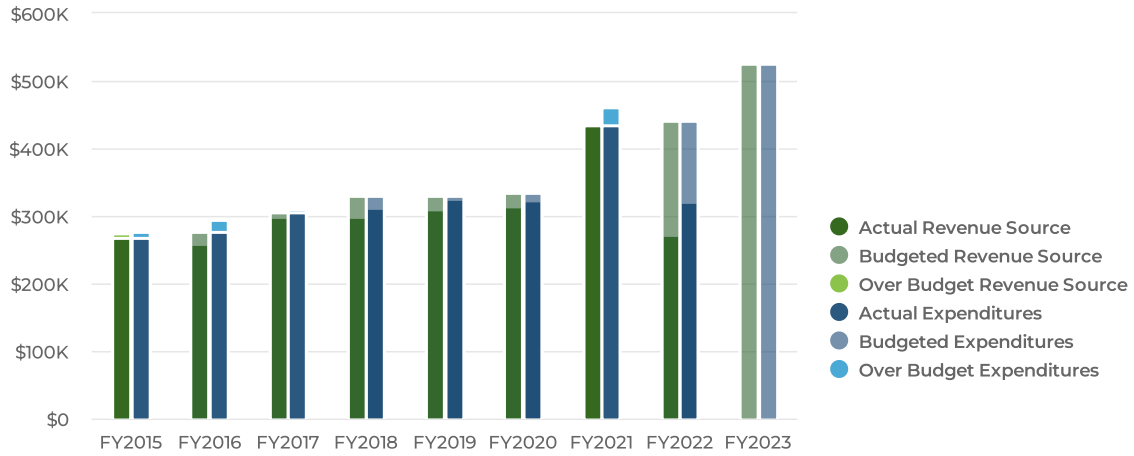
Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	\$712,182	\$1,093,098	\$1,040,188	-4.8%
Expenses	\$1,017,688	\$2,217,647	\$2,058,636	-7.2%
Capital	\$21,022	\$174,500	\$245,714	40.8%
Total Expense Objects:	\$1,750,892	\$3,485,245	\$3,344,538	-4%



Trash Fund

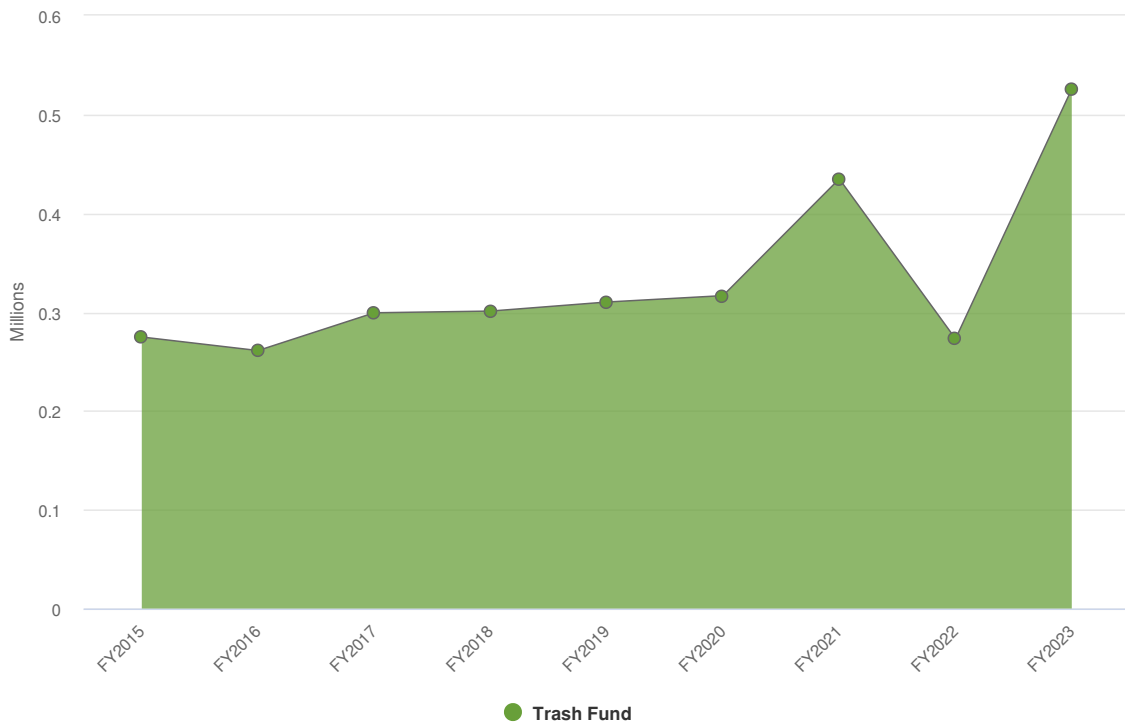
Summary

The Town of Strasburg is projecting \$525.76K of revenue in FY2023, which represents a 18.9% increase over the prior year. Budgeted expenditures are projected to increase by 18.9% or \$83.49K to \$525.76K in FY2023.



Revenue by Fund

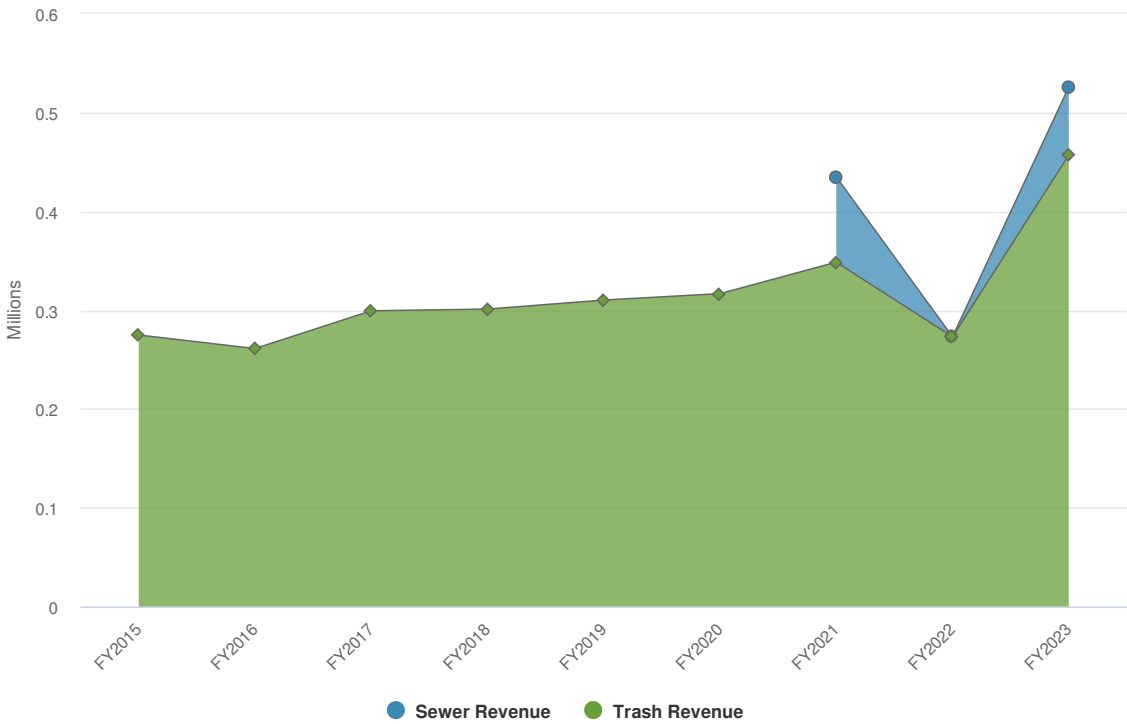
Budgeted and Historical 2023 Revenue by Fund



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Trash Fund	\$272,928	\$442,266	\$525,755	18.9%
Total Trash Fund:	\$272,928	\$442,266	\$525,755	18.9%

Revenues by Source

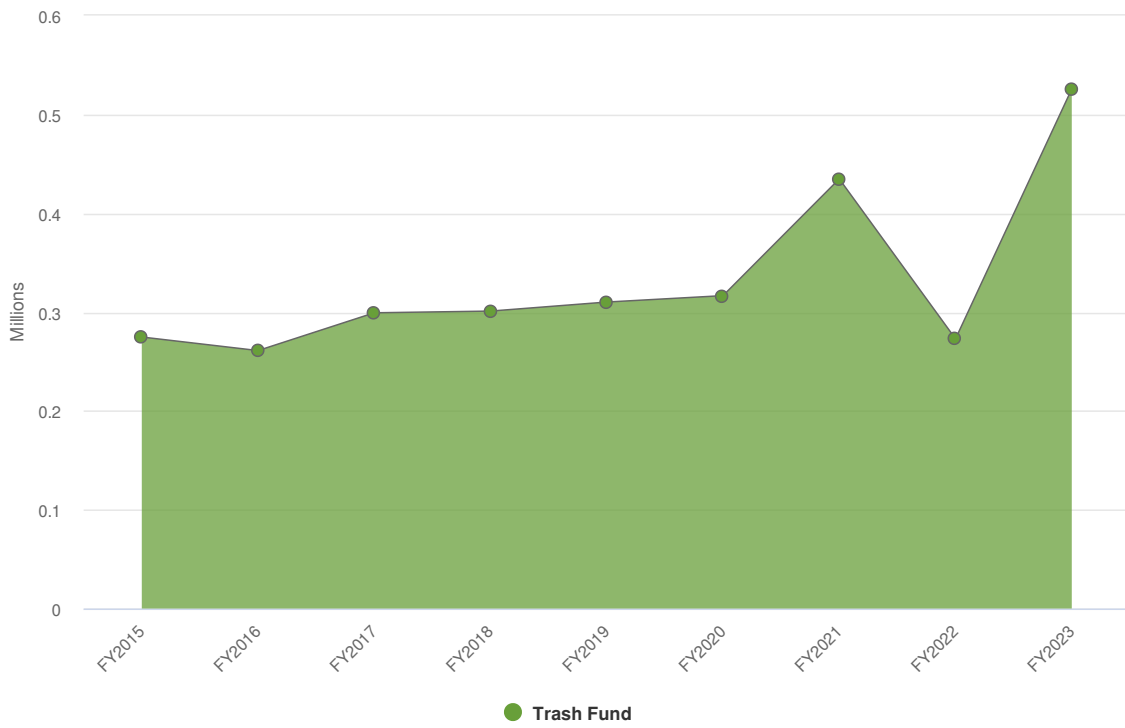
Budgeted and Historical 2023 Revenues by Source



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Sewer Revenue	-\$1		\$68,962	N/A
Trash Revenue	\$272,929	\$442,266	\$456,793	3.3%
Total Revenue Source:	\$272,928	\$442,266	\$525,755	18.9%

Revenue by Department

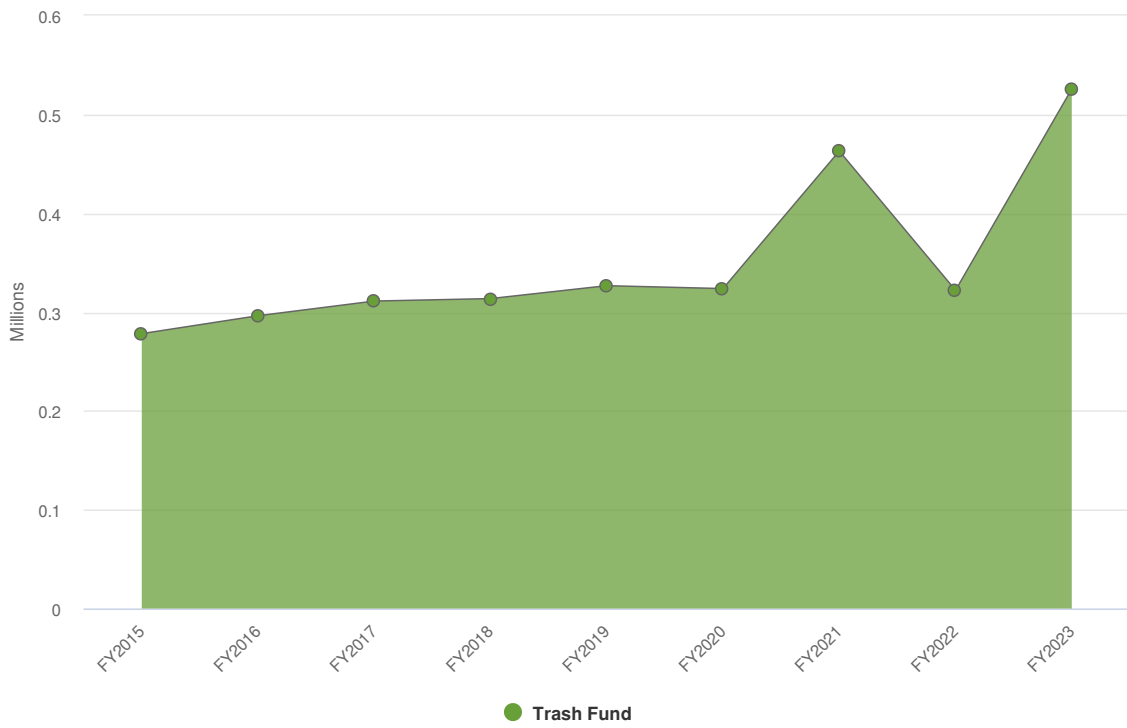
Budgeted and Historical 2023 Revenue by Department



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue				
Trash Fund	\$272,928	\$442,266	\$525,755	18.9%
Total Revenue:	\$272,928	\$442,266	\$525,755	18.9%

Expenditures by Fund

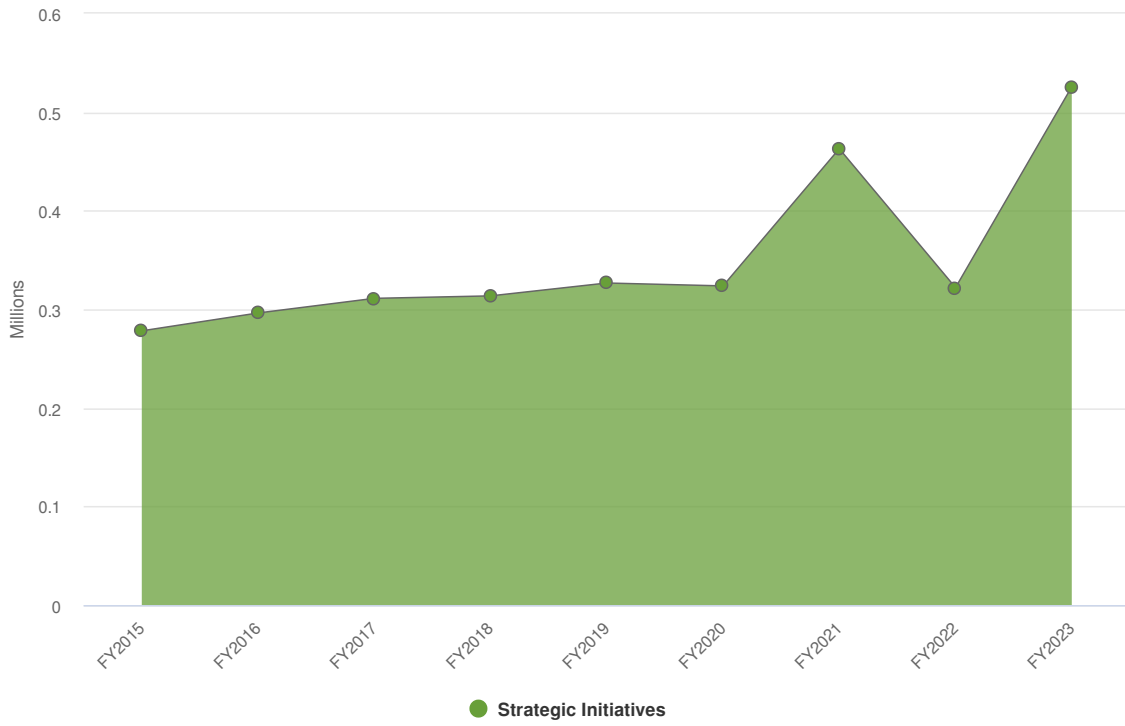
Budgeted and Historical 2023 Expenditures by Fund



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Trash Fund	\$322,039	\$442,266	\$525,755	18.9%
Total Trash Fund:	\$322,039	\$442,266	\$525,755	18.9%

Expenditures by Function

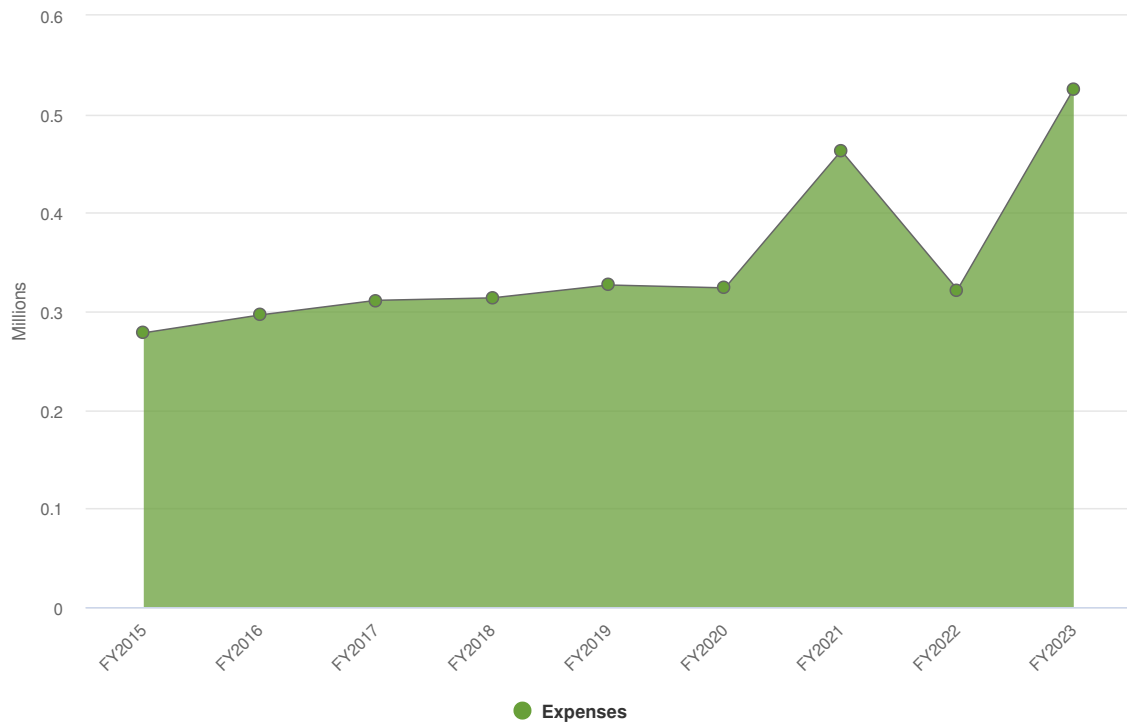
Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Strategic Initiatives	\$322,039	\$442,266	\$525,755	18.9%
Total Expenditures:	\$322,039	\$442,266	\$525,755	18.9%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



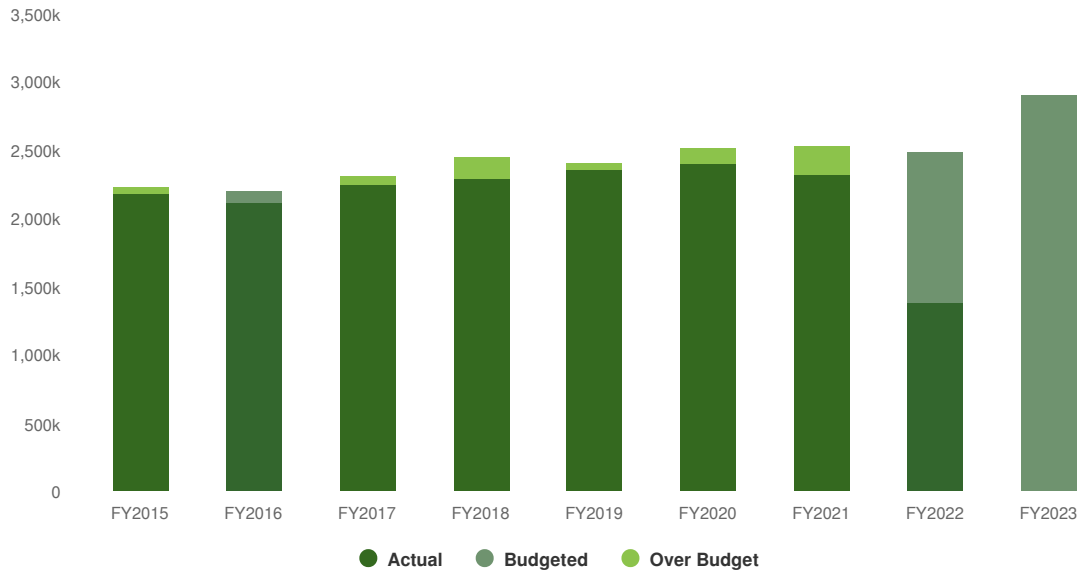
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Expenses					
LANDFILL	40-4462-4200	\$66,142	\$93,582	\$99,213	-100%
Trash Collection	40-4462-4900	\$255,897	\$348,684	\$426,542	-100%
Total Expenses:		\$322,039	\$442,266	\$525,755	-100%
Total Expense Objects:		\$322,039	\$442,266	\$525,755	-100%

FUNDING SOURCES

Taxes Summary

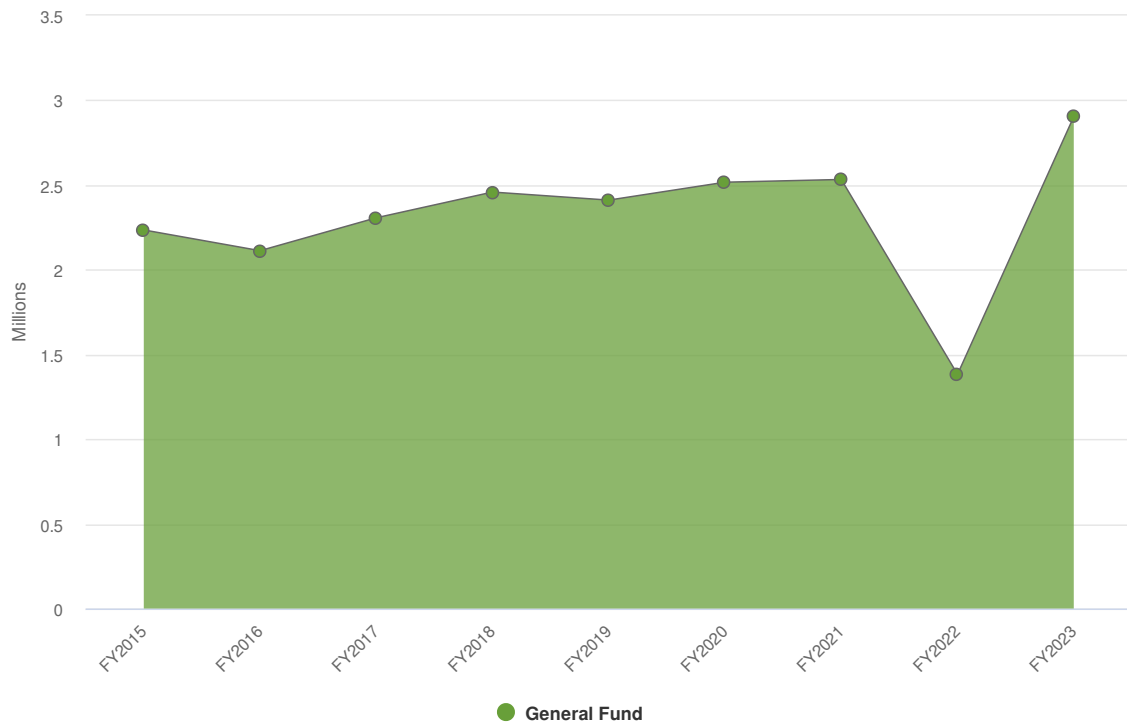
\$2,903,413 **\$410,957**
(16.49% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual



Revenue by Fund

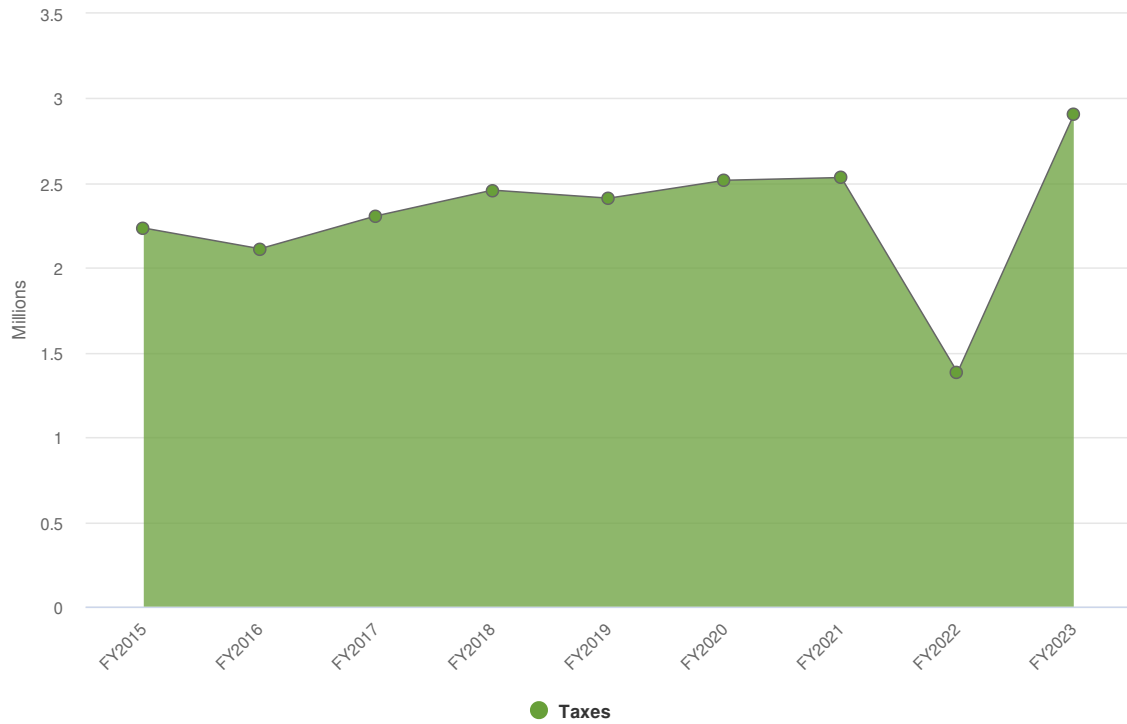
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund				
Taxes				
AUTO RENTAL TAX	10-3300-2001	\$3,048	\$4,000	0%
REAL ESTATE TAXES	10-3310-1000	\$557,918	\$1,288,163	26.3%
REAL ESTATE TAXES-DELINQUENT	10-3310-1001	\$7,439	\$20,000	0%
PERSONAL PROPERTY TAXES	10-3310-2000	\$309,154	\$535,000	24.5%
PERSONAL PROPERTY TAXES-DELINQUENT	10-3310-2001	\$15,909	\$35,000	0%
PERSONAL PROPERTY TAX REIMBURSEMENT	10-3310-2300	\$138,898	\$138,900	0%
MACHINERY & TOOLS TAXES	10-3310-2500	\$122,921	\$346,850	8.4%
MACHINERY & TOOLS TAXES-DELINQUENT	10-3310-2501	\$0	\$4,500	0%
BANK FRANCHISE TAXES	10-3310-3000	\$0	\$125,000	9%
FRANCHISE TAXES OTHER	10-3310-4000	\$4,443	\$12,500	16.8%
PENALTIES	10-3310-5000	\$34,024	\$40,000	33.3%
INTERESTS FROM TAXES	10-3310-5500	\$1,543	\$4,500	0%
UTILITY TAXES	10-3310-6000	\$69,061	\$155,000	0%
COMMUNICATION TAXES	10-3310-6100	\$39,753	\$70,000	0%
CIGARETTE TAXES	10-3310-6101	\$78,385	\$124,000	-8.1%
Total Taxes:		\$1,382,493	\$2,903,413	16.5%
Total General Fund:		\$1,382,493	\$2,903,413	16.5%

Revenues by Source

Budgeted and Historical 2023 Revenues by Source

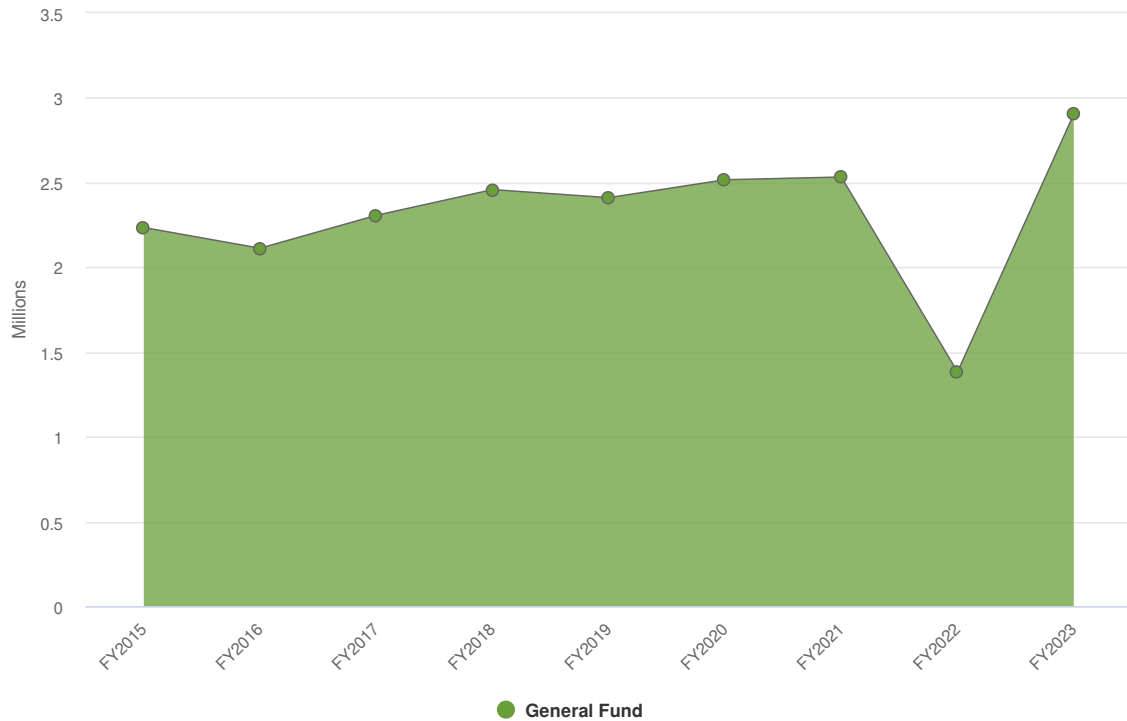


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Taxes					
General Fund					
AUTO RENTAL TAX	10-3300-2001	\$3,048	\$4,000	\$4,000	0%
REAL ESTATE TAXES	10-3310-1000	\$557,918	\$1,020,290	\$1,288,163	26.3%
REAL ESTATE TAXES - DELINQUENT	10-3310-1001	\$7,439	\$20,000	\$20,000	0%
PERSONAL PROPERTY TAXES	10-3310-2000	\$309,154	\$429,854	\$535,000	24.5%
PERSONAL PROPERTY TAXES - DELINQUENT	10-3310-2001	\$15,909	\$35,000	\$35,000	0%
PERSONAL PROPERTY TAX RELIEF (GILMORE- STATE)	10-3310-2300	\$138,898	\$138,900	\$138,900	0%
MACHINERY & TOOLS	10-3310-2500	\$122,921	\$320,000	\$346,850	8.4%
MACHINERY & TOOLS - DELINQUENT	10-3310-2501	\$0	\$4,500	\$4,500	0%
BANK FRANCHISE	10-3310-3000	\$0	\$114,712	\$125,000	9%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
FRANCHISE -OTHER	10-3310-4000	\$4,443	\$10,700	\$12,500	16.8%
PENALTIES	10-3310-5000	\$34,024	\$30,000	\$40,000	33.3%
INTEREST FROM TAXES	10-3310-5500	\$1,543	\$4,500	\$4,500	0%
UTILITY TAX COLLECTION	10-3310-6000	\$69,061	\$155,000	\$155,000	0%
COMMUNICATION TAX	10-3310-6100	\$39,753	\$70,000	\$70,000	0%
CIGARETTE TAX	10-3310-6101	\$78,385	\$135,000	\$124,000	-8.1%
Total General Fund:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%
Total Taxes:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%
Total Revenue Source:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%

Revenue by Department

Budgeted and Historical 2023 Revenue by Department



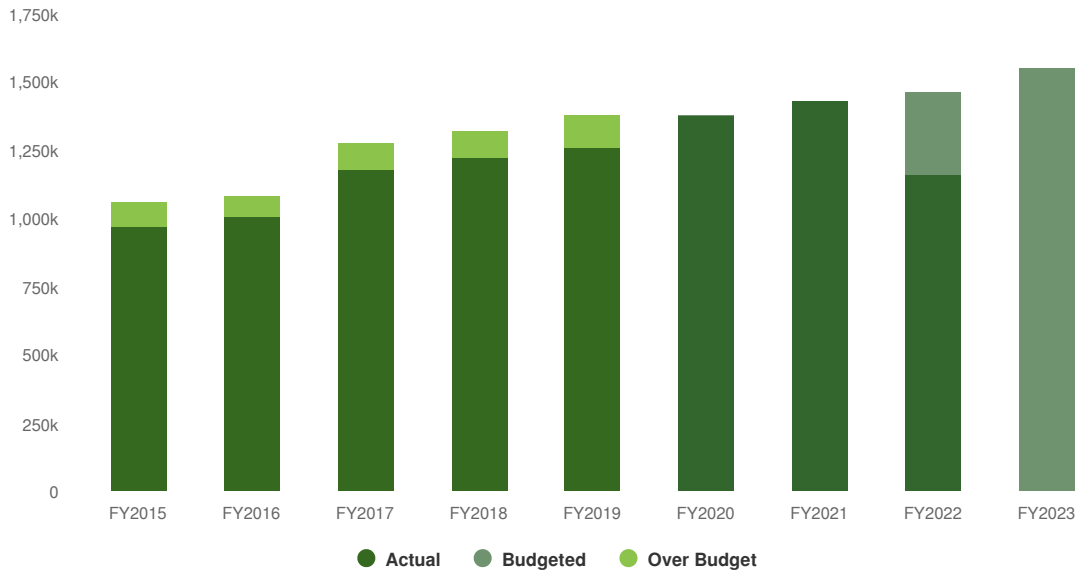
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue					

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
Taxes					
AUTO RENTAL TAX	10-3300-2001	\$3,048	\$4,000	\$4,000	0%
REAL ESTATE TAXES	10-3310-1000	\$557,918	\$1,020,290	\$1,288,163	26.3%
REAL ESTATE TAXES - DELINQUENT	10-3310-1001	\$7,439	\$20,000	\$20,000	0%
PERSONAL PROPERTY TAXES	10-3310-2000	\$309,154	\$429,854	\$535,000	24.5%
PERSONAL PROPERTY TAXES - DELINQUENT	10-3310-2001	\$15,909	\$35,000	\$35,000	0%
PERSONAL PROPERTY TAX RELIEF (GILMORE- STATE)	10-3310-2300	\$138,898	\$138,900	\$138,900	0%
MACHINERY & TOOLS	10-3310-2500	\$122,921	\$320,000	\$346,850	8.4%
MACHINERY & TOOLS - DELINQUENT	10-3310-2501	\$0	\$4,500	\$4,500	0%
BANK FRANCHISE	10-3310-3000	\$0	\$114,712	\$125,000	9%
FRANCHISE -OTHER	10-3310-4000	\$4,443	\$10,700	\$12,500	16.8%
PENALTIES	10-3310-5000	\$34,024	\$30,000	\$40,000	33.3%
INTEREST FROM TAXES	10-3310-5500	\$1,543	\$4,500	\$4,500	0%
UTILITY TAX COLLECTION	10-3310-6000	\$69,061	\$155,000	\$155,000	0%
COMMUNICATION TAX	10-3310-6100	\$39,753	\$70,000	\$70,000	0%
CIGARETTE TAX	10-3310-6101	\$78,385	\$135,000	\$124,000	-8.1%
Total Taxes:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%
Total General Fund:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%
Total Revenue:		\$1,382,493	\$2,492,456	\$2,903,413	16.5%

Other Taxes Summary

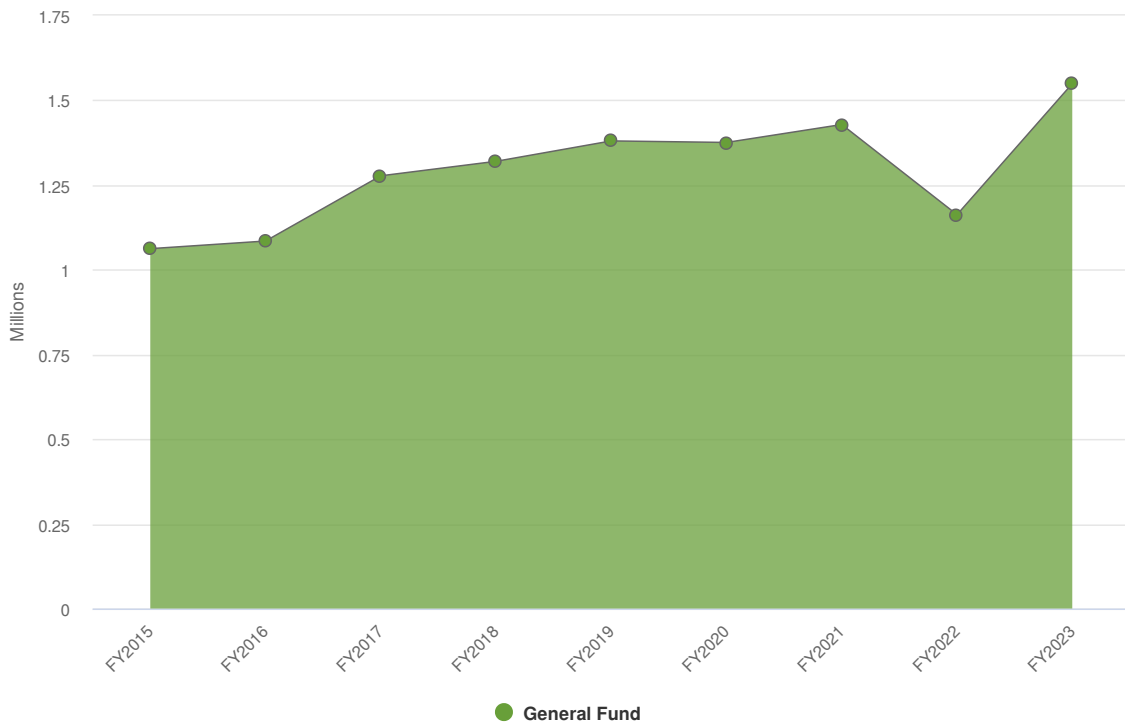
\$1,549,145 **\$85,005**
(5.81% vs. prior year)

Other Taxes Proposed and Historical Budget vs. Actual



Revenue by Fund

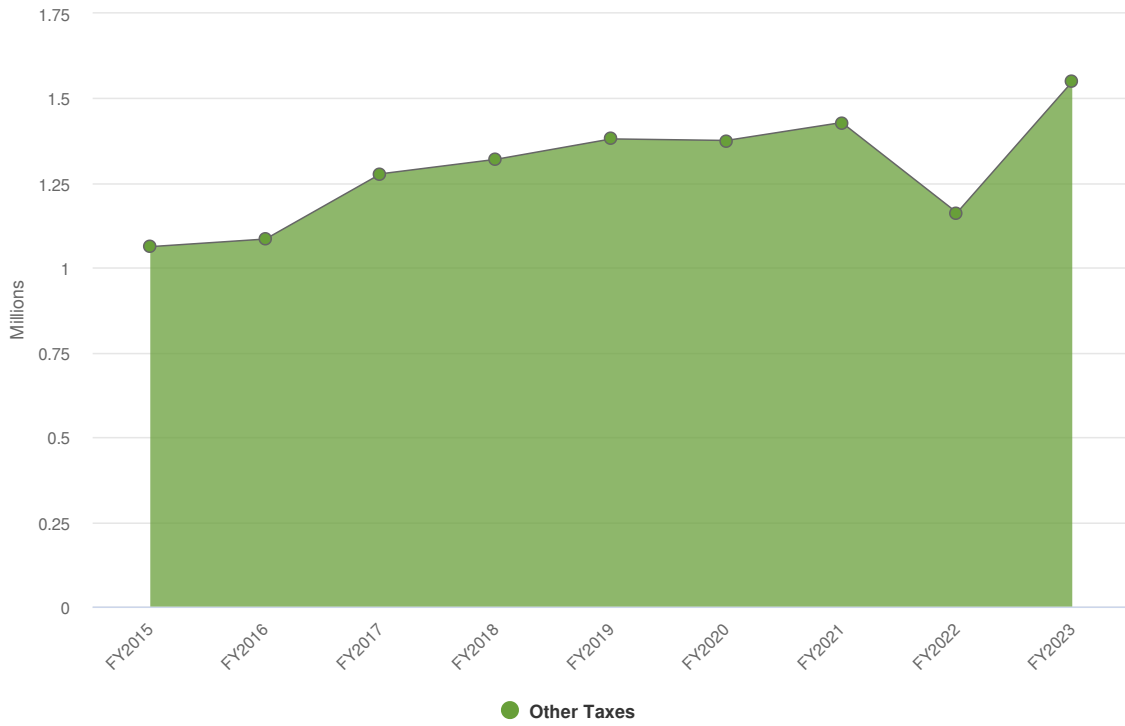
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
Other Taxes					
MEALS TAX	10-3320-4000	\$650,327	\$850,000	\$874,200	2.8%
LODGING TAX	10-3320-4100	\$151,180	\$154,140	\$204,945	33%
SALES TAX	10-3330-3000	\$361,006	\$460,000	\$470,000	2.2%
Total Other Taxes:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%
Total General Fund:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%

Revenues by Source

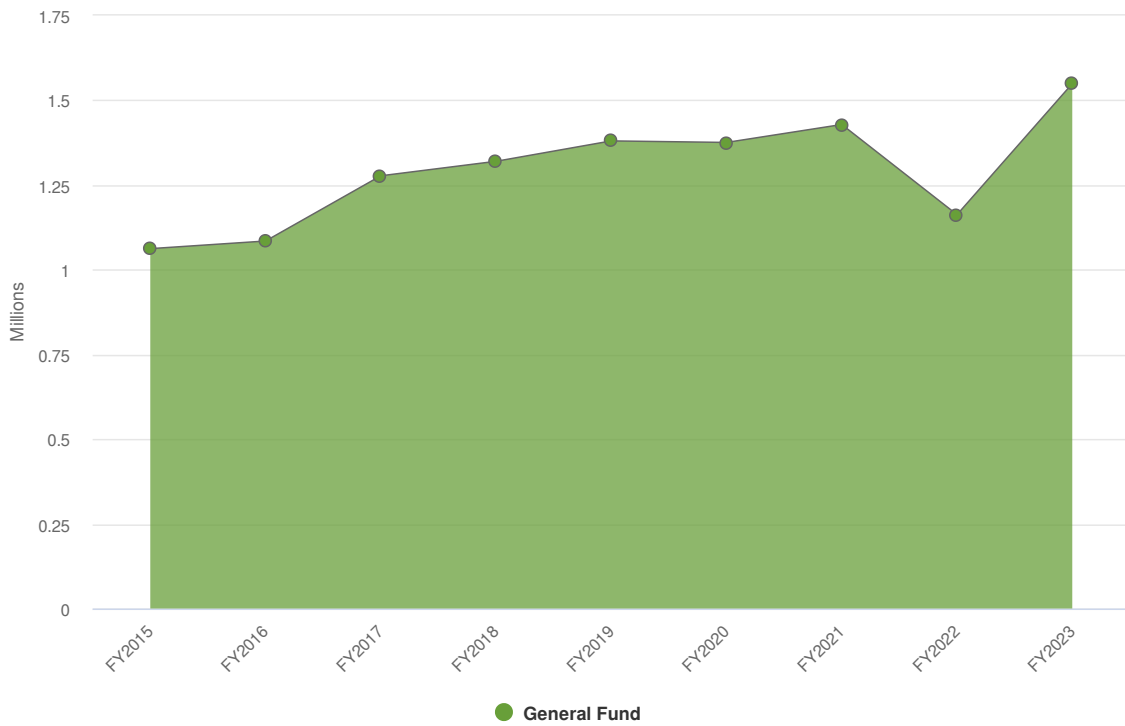
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Other Taxes					
General Fund					
MEALS TAX	10-3320-4000	\$650,327	\$850,000	\$874,200	2.8%
LODGING TAX	10-3320-4100	\$151,180	\$154,140	\$204,945	33%
SALES TAX	10-3330-3000	\$361,006	\$460,000	\$470,000	2.2%
Total General Fund:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%
Total Other Taxes:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%
Total Revenue Source:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%

Revenue by Department

Budgeted and Historical 2023 Revenue by Department

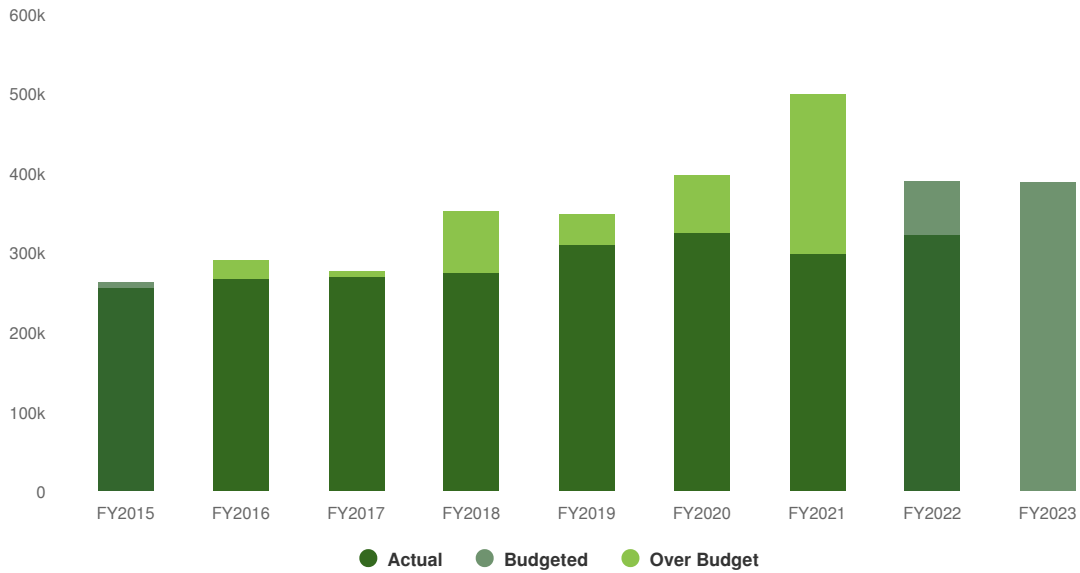


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue						
General Fund						
Other Taxes						
MEALS TAX	10-3320-4000	\$650,327	\$850,000	\$874,200	2.8%	
LODGING TAX	10-3320-4100	\$151,180	\$154,140	\$204,945	33%	
SALES TAX	10-3330-3000	\$361,006	\$460,000	\$470,000	2.2%	
Total Other Taxes:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%	
Total General Fund:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%	
Total Revenue:		\$1,162,513	\$1,464,140	\$1,549,145	5.8%	

Licenses and Permits Summary

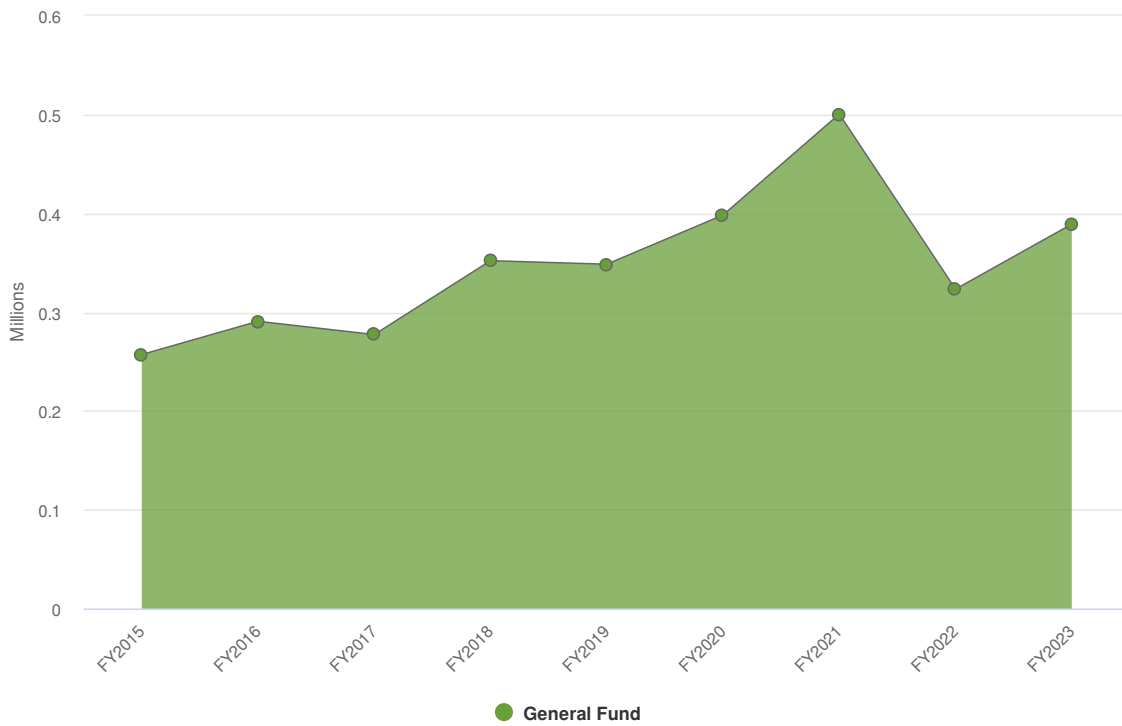
\$389,000 **-\$1,643**
 (-0.42% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual



Revenue by Fund

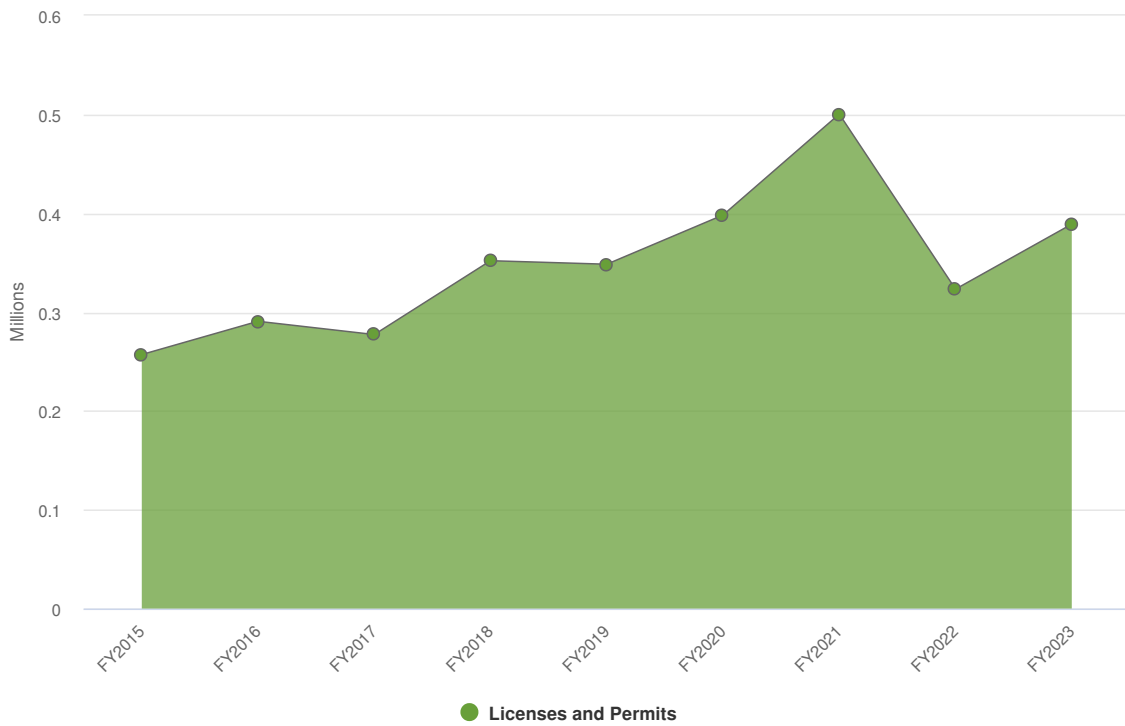
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
Licenses and Permits					
MOTOR VEHICLE LICENSE FEE	10-3320-1000	\$37,517	\$139,643	\$165,000	18.2%
DMV STOP FEES	10-3320-1500	\$21,081	\$16,000	\$28,000	75%
ZONING & PERMIT FEES	10-3320-2000	\$19,349	\$31,000	\$31,000	0%
BUSINESS LICENSE TAXES	10-3320-3000	\$161,282	\$120,000	\$165,000	37.5%
PROFFERS	10-3320-4300	\$84,000	\$84,000		-100%
Total Licenses and Permits:		\$323,229	\$390,643	\$389,000	-0.4%
Total General Fund:		\$323,229	\$390,643	\$389,000	-0.4%

Revenues by Source

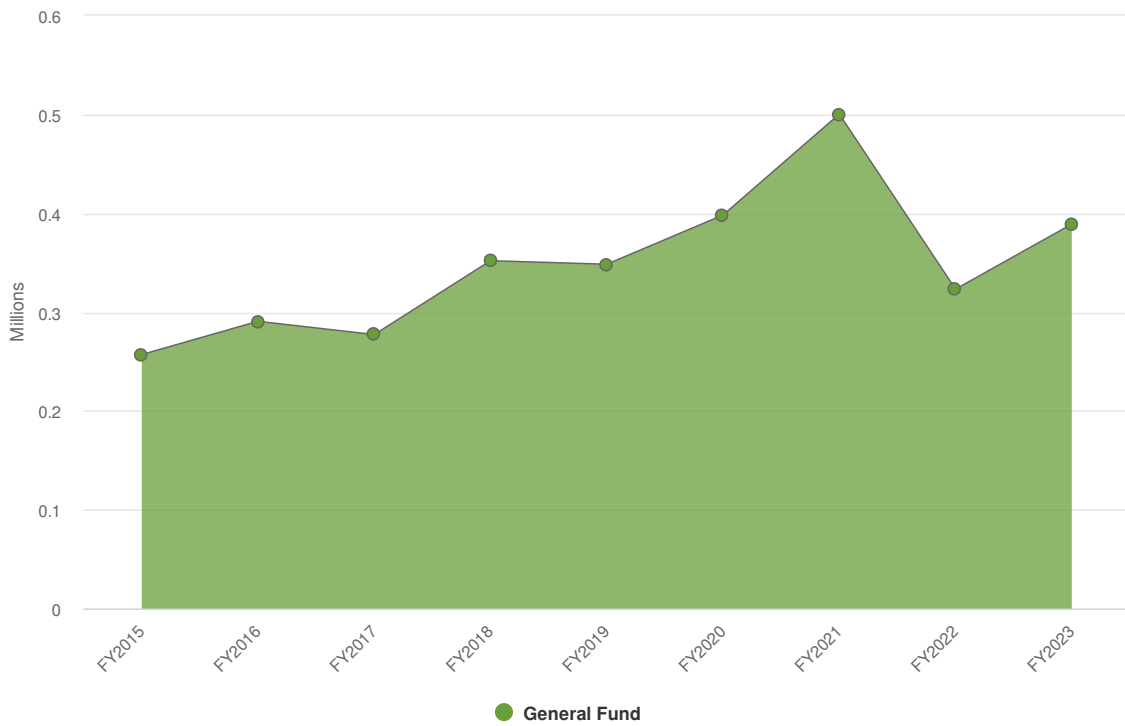
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Licenses and Permits					
General Fund					
MOTOR VEHICLE LICENSE FEE	10-3320-1000	\$37,517	\$139,643	\$165,000	18.2%
DMV STOP FEES	10-3320-1500	\$21,081	\$16,000	\$28,000	75%
ZONING & PERMIT FEES	10-3320-2000	\$19,349	\$31,000	\$31,000	0%
BUSINESS LICENSE TAXES	10-3320-3000	\$161,282	\$120,000	\$165,000	37.5%
PROFFERS	10-3320-4300	\$84,000	\$84,000		-100%
Total General Fund:		\$323,229	\$390,643	\$389,000	-0.4%
Total Licenses and Permits:		\$323,229	\$390,643	\$389,000	-0.4%
Total Revenue Source:		\$323,229	\$390,643	\$389,000	-0.4%

Revenue by Department

Budgeted and Historical 2023 Revenue by Department

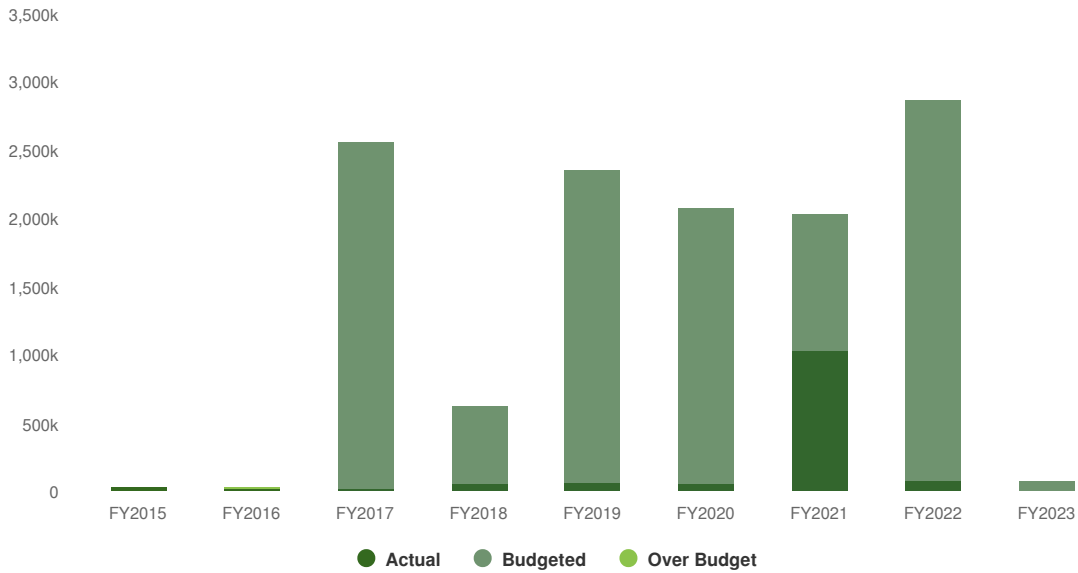


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue					
General Fund					
Licenses and Permits					
MOTOR VEHICLE LICENSE FEE	10-3320-1000	\$37,517	\$139,643	\$165,000	18.2%
DMV STOP FEES	10-3320-1500	\$21,081	\$16,000	\$28,000	75%
ZONING & PERMIT FEES	10-3320-2000	\$19,349	\$31,000	\$31,000	0%
BUSINESS LICENSE TAXES	10-3320-3000	\$161,282	\$120,000	\$165,000	37.5%
PROFFERS	10-3320-4300	\$84,000	\$84,000		-100%
Total Licenses and Permits:		\$323,229	\$390,643	\$389,000	-0.4%
Total General Fund:		\$323,229	\$390,643	\$389,000	-0.4%
Total Revenue:		\$323,229	\$390,643	\$389,000	-0.4%

Charges and Services Summary

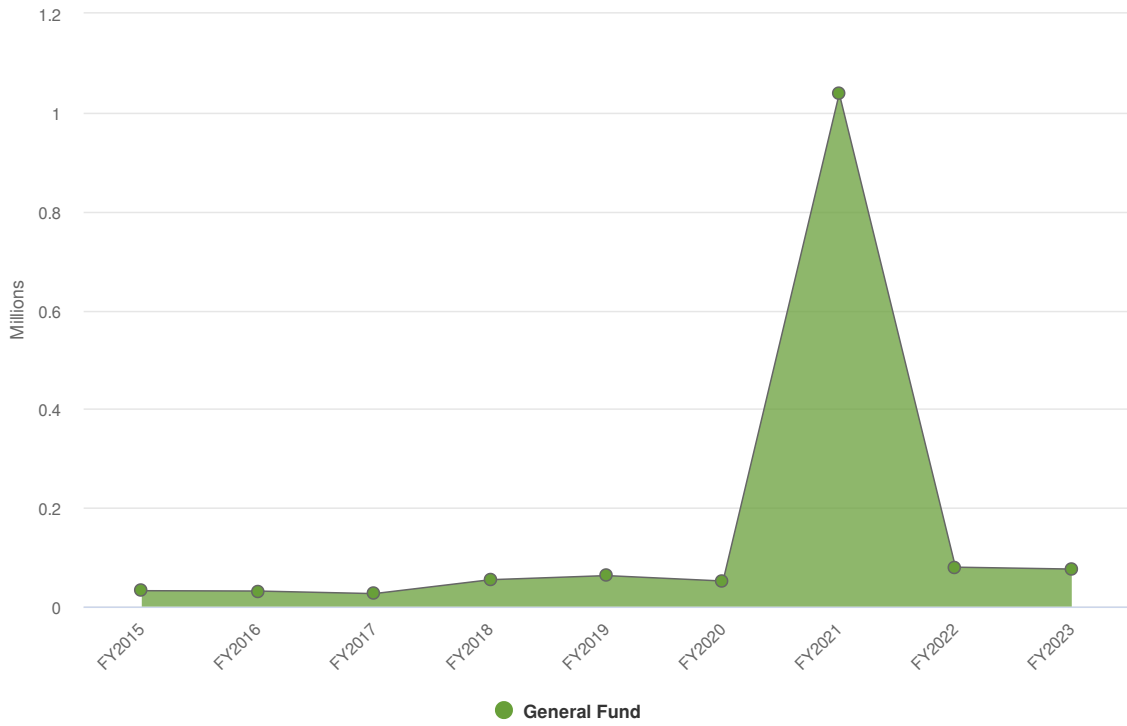
\$75,800 **-\$2,799,700**
 (-97.36% vs. prior year)

Charges and Services Proposed and Historical Budget vs. Actual



Revenue by Fund

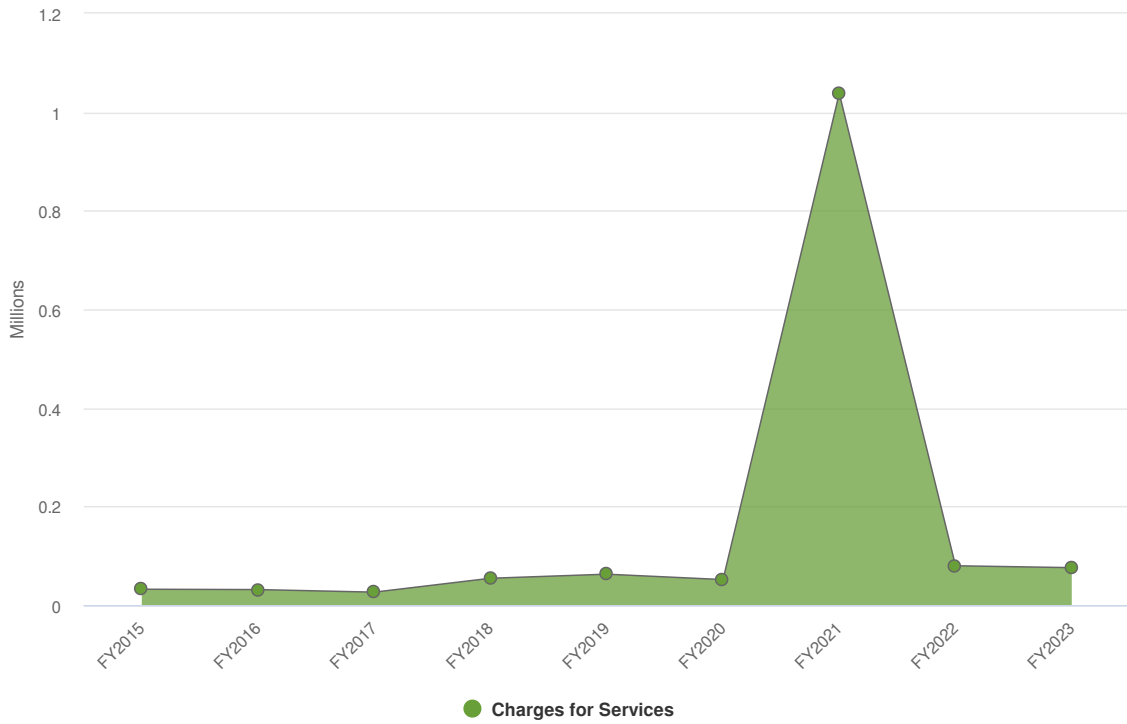
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
Charges for Services					
ROLLING STOCK	10-3330-2000	\$4,103	\$4,500	\$4,500	0%
FIRE PROGRAM STATE G	10-3330-2002	\$25,896			N/A
RIGHT OF WAY FEE	10-3330-5000	\$11,827	\$22,500	\$22,500	0%
BUSINESS PARK - PHASE I LOAN	10-3330-7022	\$0	\$2,500,000		-100%
WAYFINDING SIGNAGE	10-3330-7024	\$0	\$300,000		-100%
VISITOR CENTER REVENUE	10-3330-7036	\$21,794	\$34,800	\$34,800	0%
SPECIAL EVENT REVENUE	10-3330-7040	\$16,030	\$13,700	\$14,000	2.2%
Total Charges for Services:		\$79,649	\$2,875,500	\$75,800	-97.4%
Total General Fund:		\$79,649	\$2,875,500	\$75,800	-97.4%

Revenues by Source

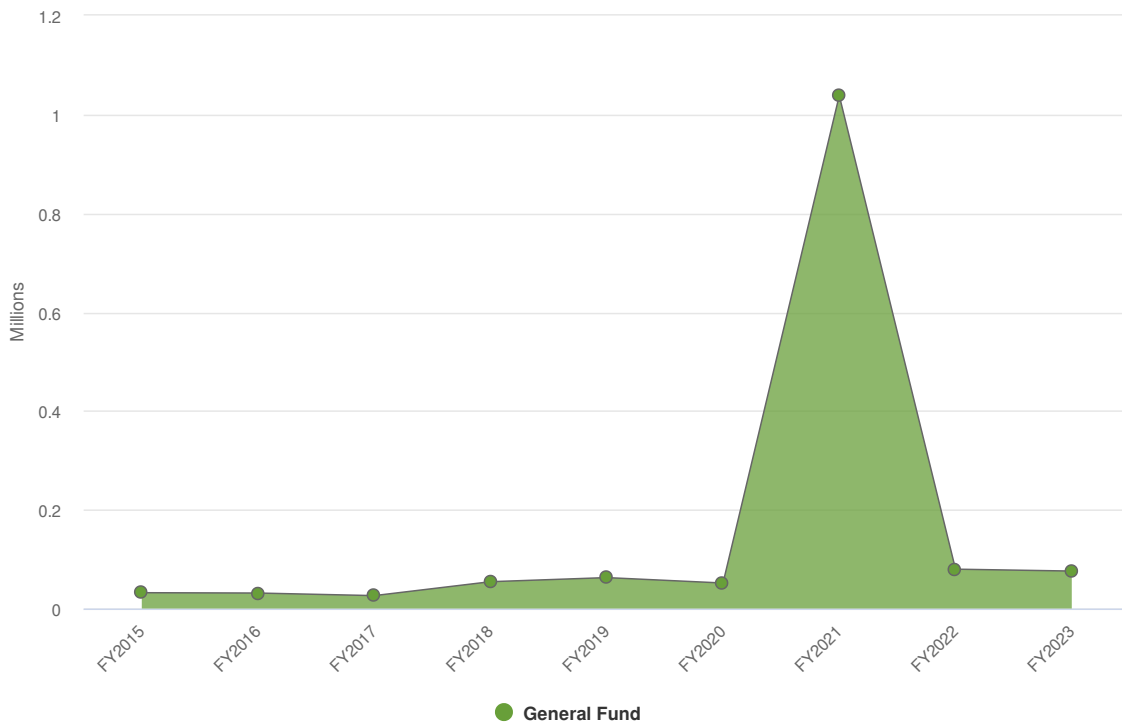
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Charges for Services					
General Fund					
ROLLING STOCK	10-3330-2000	\$4,103	\$4,500	\$4,500	0%
FIRE PROGRAM STATE C	10-3330-2002	\$25,896			N/A
RIGHT OF WAY FEE	10-3330-5000	\$11,827	\$22,500	\$22,500	0%
BUSINESS PARK - PHASE I LOAN	10-3330-7022	\$0	\$2,500,000		-100%
WAYFINDING SIGNAGE	10-3330-7024	\$0	\$300,000		-100%
VISITOR CENTER REVENUE	10-3330-7036	\$21,794	\$34,800	\$34,800	0%
SPECIAL EVENT REVENUE	10-3330-7040	\$16,030	\$13,700	\$14,000	2.2%
Total General Fund:		\$79,649	\$2,875,500	\$75,800	-97.4%
Total Charges for Services:		\$79,649	\$2,875,500	\$75,800	-97.4%
Total Revenue Source:		\$79,649	\$2,875,500	\$75,800	-97.4%

Revenue by Department

Budgeted and Historical 2023 Revenue by Department

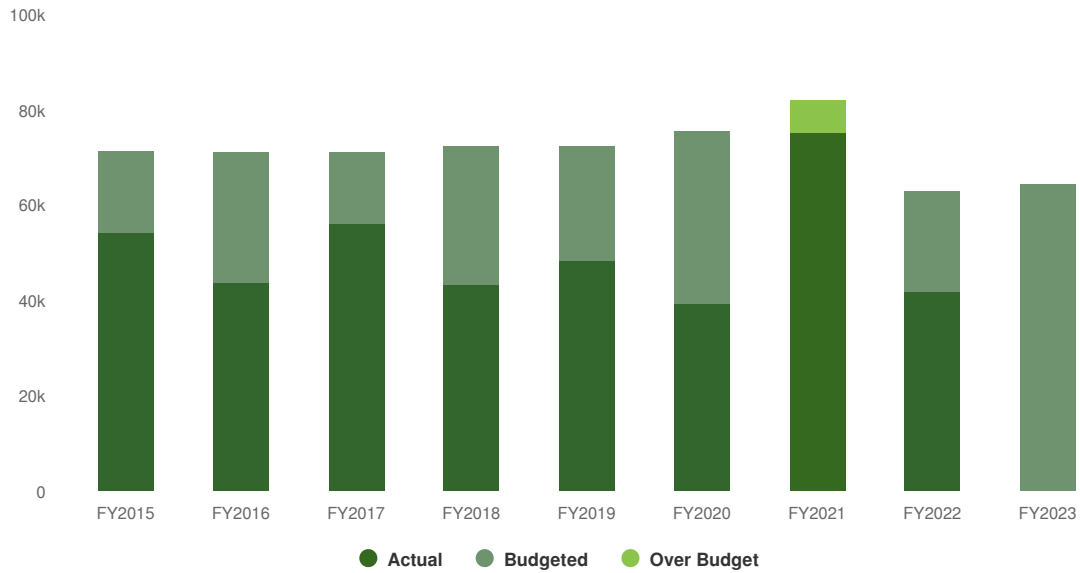


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue					
General Fund					
Charges for Services					
ROLLING STOCK	10-3330-2000	\$4,103	\$4,500	\$4,500	0%
FIRE PROGRAM STATE G	10-3330-2002	\$25,896			N/A
RIGHT OF WAY FEE	10-3330-5000	\$11,827	\$22,500	\$22,500	0%
BUSINESS PARK - PHASE I LOAN	10-3330-7022	\$0	\$2,500,000		-100%
WAYFINDING SIGNAGE	10-3330-7024	\$0	\$300,000		-100%
VISITOR CENTER REVENUE	10-3330-7036	\$21,794	\$34,800	\$34,800	0%
SPECIAL EVENT REVENUE	10-3330-7040	\$16,030	\$13,700	\$14,000	2.2%
Total Charges for Services:		\$79,649	\$2,875,500	\$75,800	-97.4%
Total General Fund:		\$79,649	\$2,875,500	\$75,800	-97.4%
Total Revenue:		\$79,649	\$2,875,500	\$75,800	-97.4%

Recreation Revenues Summary

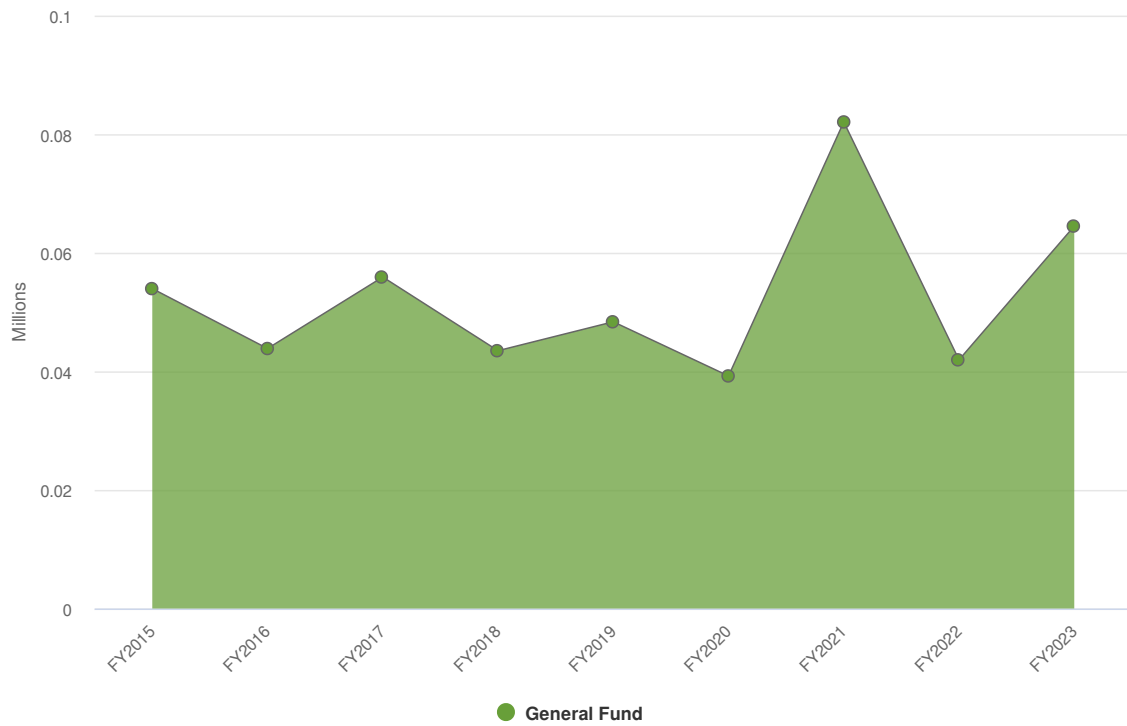
\$64,500 **\$1,500**
 (2.38% vs. prior year)

Recreation Revenues Proposed and Historical Budget vs. Actual



Revenue by Fund

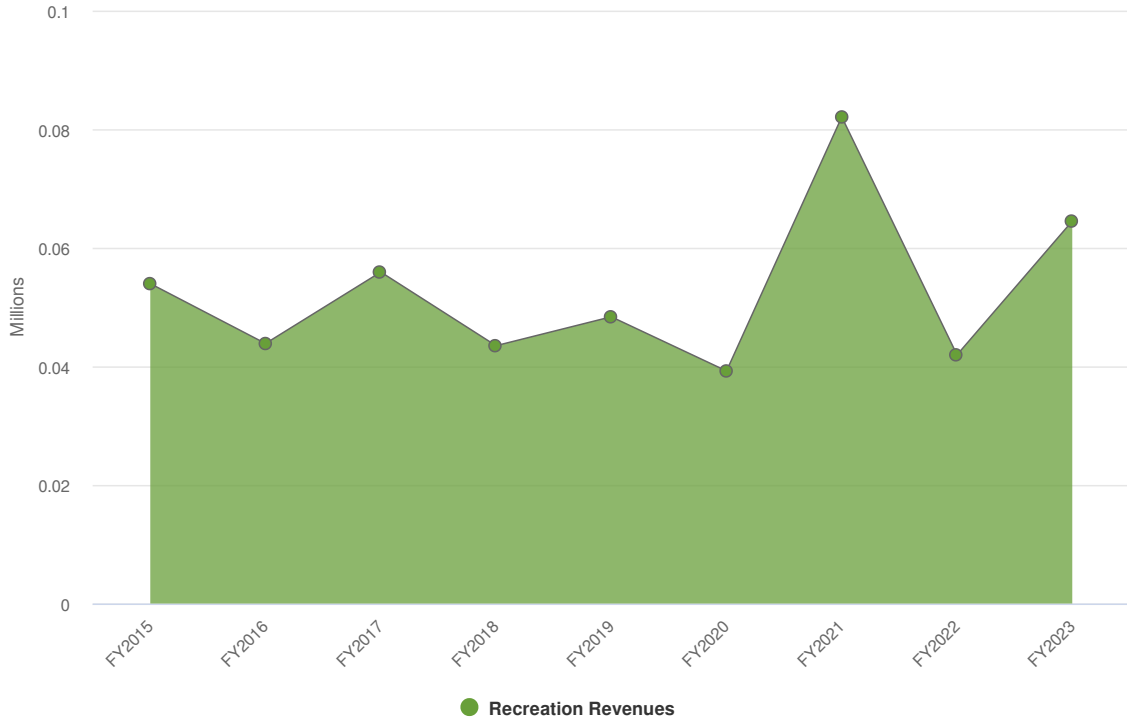
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
Recreation Revenues					
ADMISSIONS RECEIPTS	10-5310-1000	\$17,198	\$20,000	\$25,000	25%
SWIMMING LESSONS	10-5310-1500	\$0	\$6,500	\$3,000	-53.8%
CONCESSIONS RECEIPTS	10-5310-2000	\$7,417	\$20,000	\$20,000	0%
RENTAL FEES	10-5310-3000	\$16,810	\$15,000	\$15,000	0%
RECREATION PROGRAMMING	10-5310-6000	\$0	\$500	\$500	0%
MISCELLANEOUS RECREATION RECEIPTS	10-5310-7000	\$517	\$1,000	\$1,000	0%
Total Recreation Revenues:		\$41,943	\$63,000	\$64,500	2.4%
Total General Fund:		\$41,943	\$63,000	\$64,500	2.4%

Revenues by Source

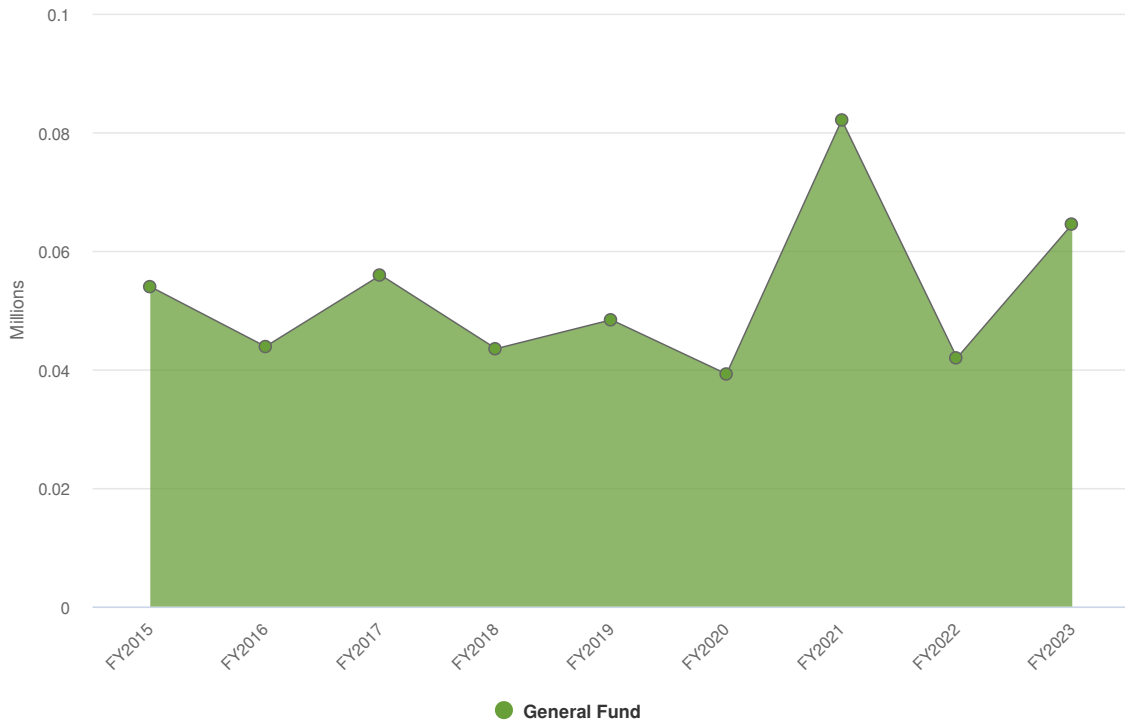
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Recreation Revenues					
General Fund					
ADMISSIONS RECEIPTS	10-5310-1000	\$17,198	\$20,000	\$25,000	25%
SWIMMING LESSONS	10-5310-1500	\$0	\$6,500	\$3,000	-53.8%
CONCESSIONS RECEIPTS	10-5310-2000	\$7,417	\$20,000	\$20,000	0%
RENTAL FEES	10-5310-3000	\$16,810	\$15,000	\$15,000	0%
RECREATION PROGRAMMING	10-5310-6000	\$0	\$500	\$500	0%
MISCELLANEOUS RECREATION RECEIPTS	10-5310-7000	\$517	\$1,000	\$1,000	0%
Total General Fund:		\$41,943	\$63,000	\$64,500	2.4%
Total Recreation Revenues:		\$41,943	\$63,000	\$64,500	2.4%
Total Revenue Source:		\$41,943	\$63,000	\$64,500	2.4%

Revenue by Department

Budgeted and Historical 2023 Revenue by Department

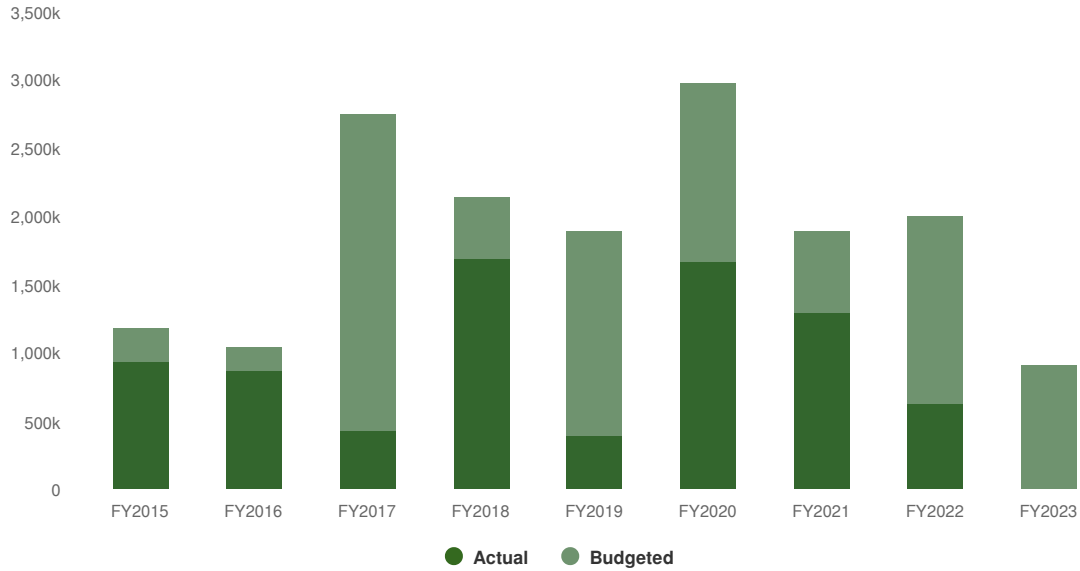


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue					
General Fund					
Recreation Revenues					
ADMISSIONS RECEIPTS	10-5310-1000	\$17,198	\$20,000	\$25,000	25%
SWIMMING LESSONS	10-5310-1500	\$0	\$6,500	\$3,000	-53.8%
CONCESSIONS RECEIPTS	10-5310-2000	\$7,417	\$20,000	\$20,000	0%
RENTAL FEES	10-5310-3000	\$16,810	\$15,000	\$15,000	0%
RECREATION PROGRAMMING	10-5310-6000	\$0	\$500	\$500	0%
MISCELLANEOUS RECREATION RECEIPTS	10-5310-7000	\$517	\$1,000	\$1,000	0%
Total Recreation Revenues:		\$41,943	\$63,000	\$64,500	2.4%
Total General Fund:		\$41,943	\$63,000	\$64,500	2.4%
Total Revenue:		\$41,943	\$63,000	\$64,500	2.4%

Intergovernmental Summary

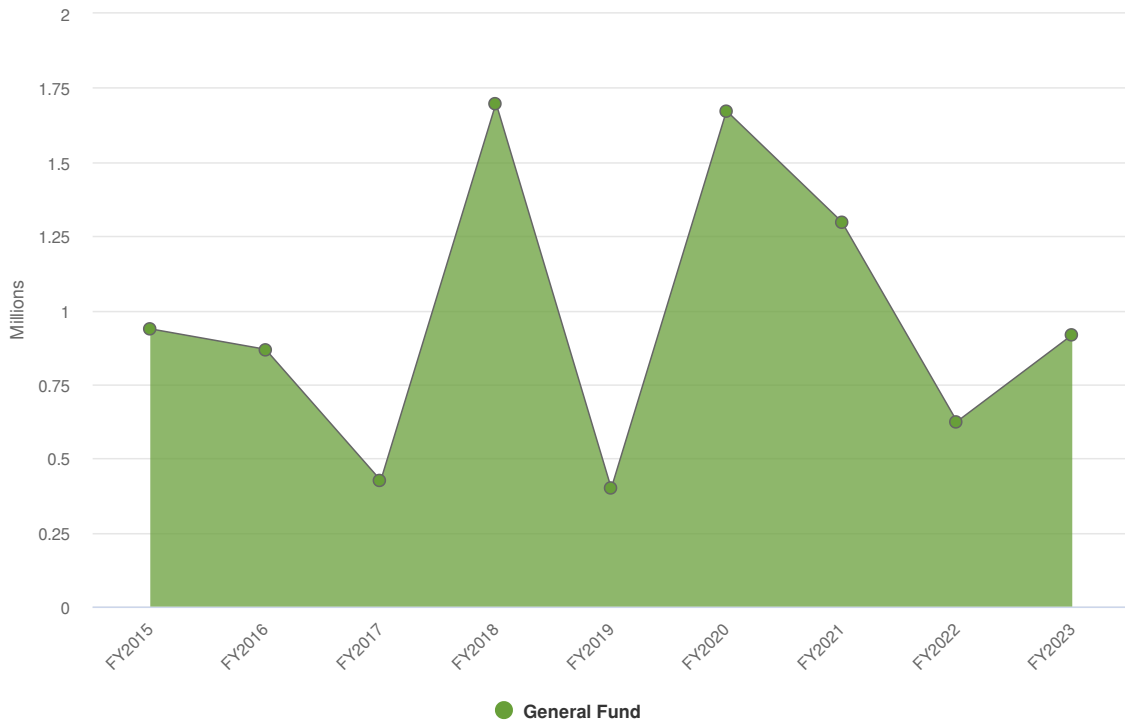
\$916,664 **-\$1,088,111**
(-54.28% vs. prior year)

Intergovernmental Proposed and Historical Budget vs. Actual



Revenue by Fund

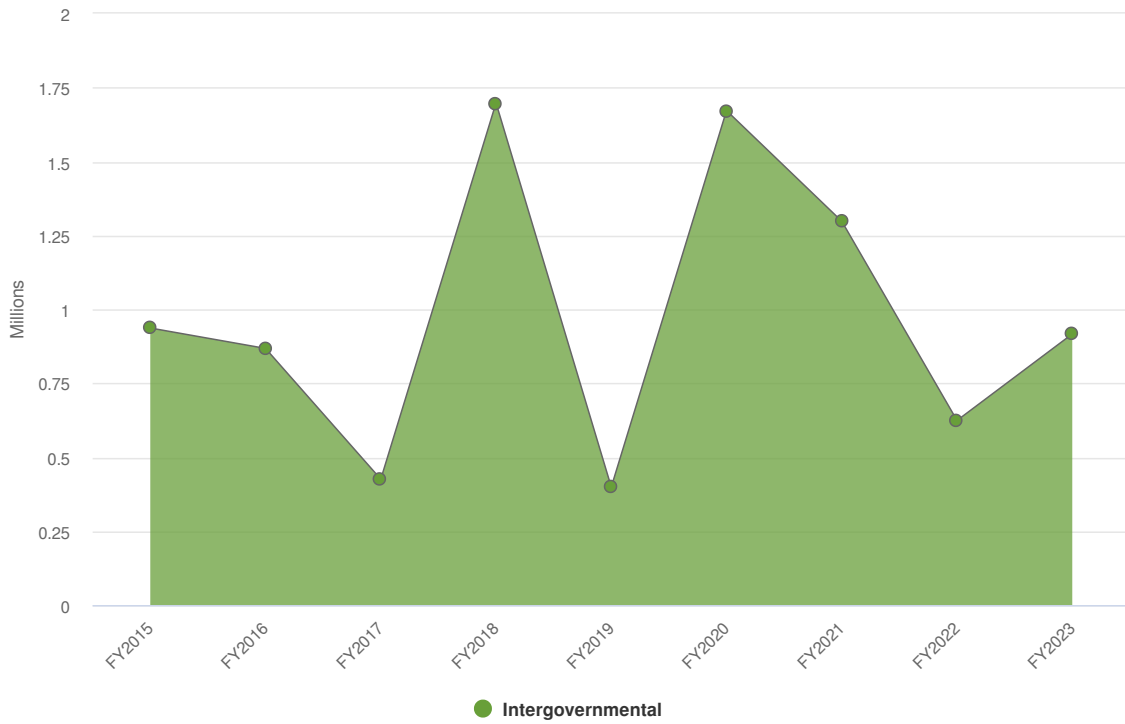
Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
Intergovernmental					
LAW ENFORCEMENT - STATE AID	10-3330-4000	\$55,431	\$113,600	\$113,600	0%
HIGHWAY MAINTENANCE - STATE AID	10-3330-6000	\$174,641	\$686,675	\$698,564	1.7%
GRANTS RECEIVED	10-3330-7000	\$0	\$50,000	\$100,000	100%
DOWNTOWN STREETScape GRANT - VDOT	10-3330-7020	\$394,079			N/A
BUSINESS PARK - VDOT ROAD SHARE	10-3330-7023	\$0	\$1,150,000		-100%
VA COMMISSION FOR ARTS GRANT	10-3350-7026	\$0	\$4,500	\$4,500	0%
Total Intergovernmental:		\$624,151	\$2,004,775	\$916,664	-54.3%
Total General Fund:		\$624,151	\$2,004,775	\$916,664	-54.3%

Revenues by Source

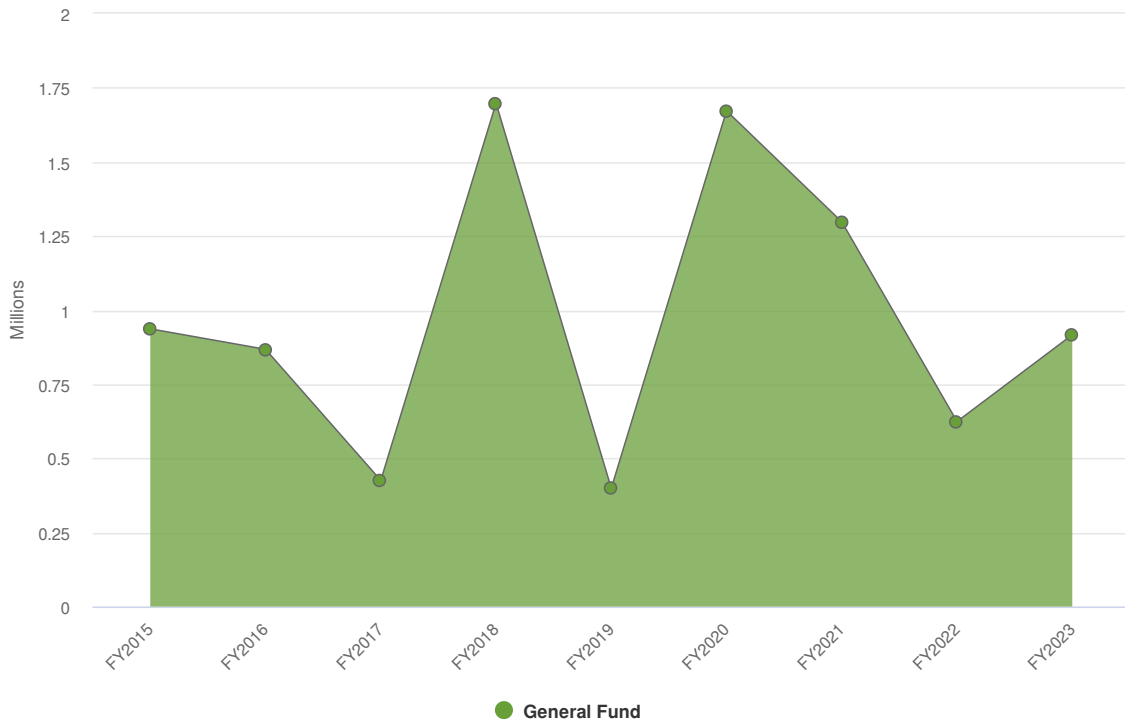
Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Intergovernmental					
General Fund					
LAW ENFORCEMENT - STATE AID	10-3330-4000	\$55,431	\$113,600	\$113,600	0%
HIGHWAY MAINTENANCE - STATE AID	10-3330-6000	\$174,641	\$686,675	\$698,564	1.7%
GRANTS RECEIVED	10-3330-7000	\$0	\$50,000	\$100,000	100%
DOWNTOWN STREETScape GRANT - VDOT	10-3330-7020	\$394,079			N/A
BUSINESS PARK - VDOT ROAD SHARE	10-3330-7023	\$0	\$1,150,000		-100%
VA COMMISSION FOR ARTS GRANT	10-3350-7026	\$0	\$4,500	\$4,500	0%
Total General Fund:		\$624,151	\$2,004,775	\$916,664	-54.3%
Total Intergovernmental:		\$624,151	\$2,004,775	\$916,664	-54.3%
Total Revenue Source:		\$624,151	\$2,004,775	\$916,664	-54.3%

Revenue by Department

Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue					
General Fund					
Intergovernmental					
LAW ENFORCEMENT - STATE AID	10-3330-4000	\$55,431	\$113,600	\$113,600	0%
HIGHWAY MAINTENANCE - STATE AID	10-3330-6000	\$174,641	\$686,675	\$698,564	1.7%
GRANTS RECEIVED	10-3330-7000	\$0	\$50,000	\$100,000	100%
DOWNTOWN STREETScape GRANT - VDOT	10-3330-7020	\$394,079			N/A
BUSINESS PARK - VDOT ROAD SHARE	10-3330-7023	\$0	\$1,150,000		-100%
VA COMMISSION FOR ARTS GRANT	10-3350-7026	\$0	\$4,500	\$4,500	0%
Total Intergovernmental:		\$624,151	\$2,004,775	\$916,664	-54.3%
Total General Fund:		\$624,151	\$2,004,775	\$916,664	-54.3%
Total Revenue:		\$624,151	\$2,004,775	\$916,664	-54.3%

DEPARTMENTS

Administration



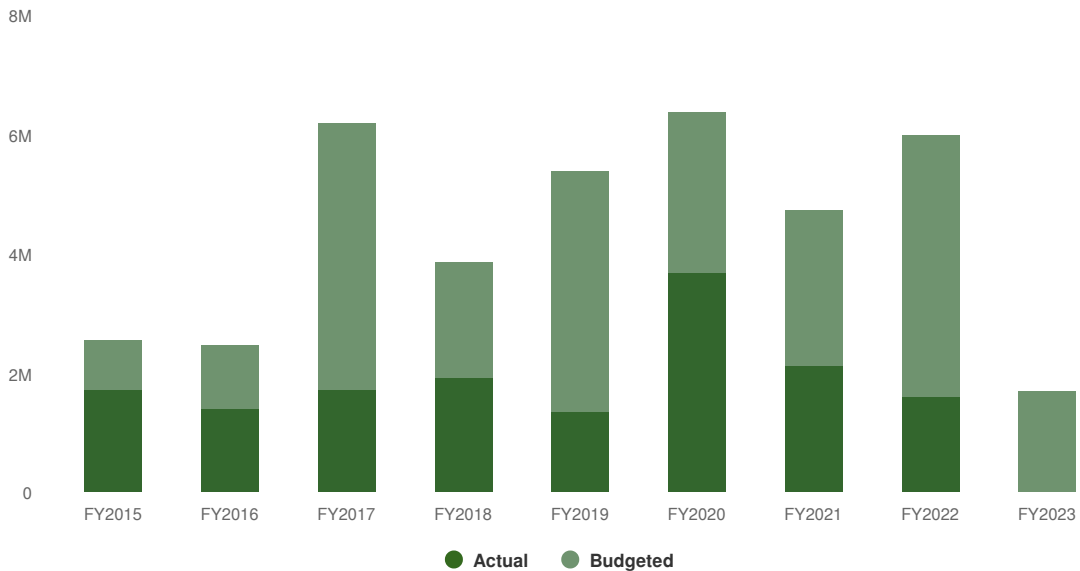
The Administration Department is responsible for leading and managing the daily operations of Town government. This includes but is not limited to internal management operations, legal review and consultation, human resources, and special projects and programs. This Department is comprised of the Town Manager, Town Clerk, and Town Attorney. Additionally, each Department Director serves in a leadership capacity working collaboratively the Town Manager and Administration Department as the Leadership Team.

The Town Manager is appointed by the Strasburg Town Council, and serves as Chief Administrative Officer. The Town Manager directs and supervises daily operations of all Town departments, implements policies set by Town Council, and ensures priorities established by Town Council are carried out.

Expenditures Summary

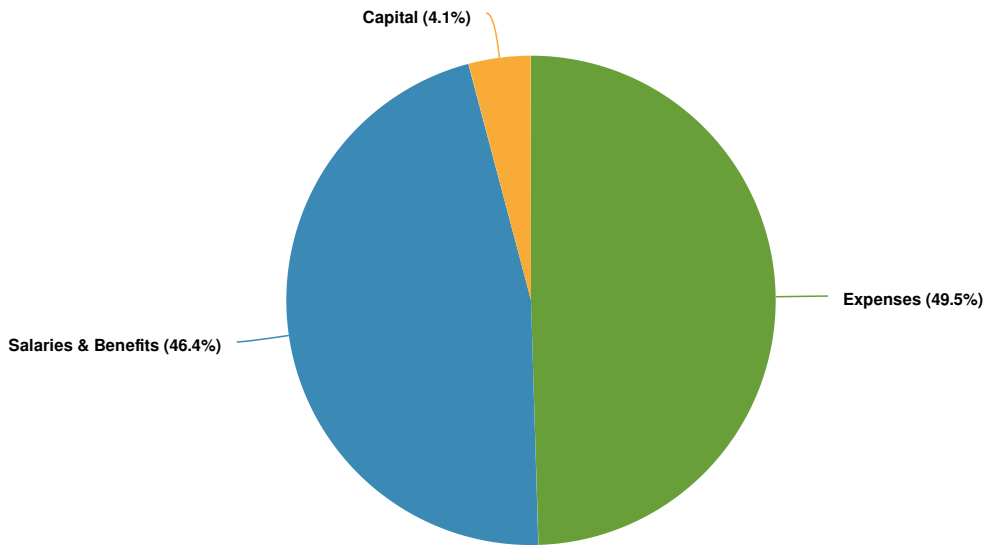
\$1,702,231 **-\$4,304,157**
(-71.66% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

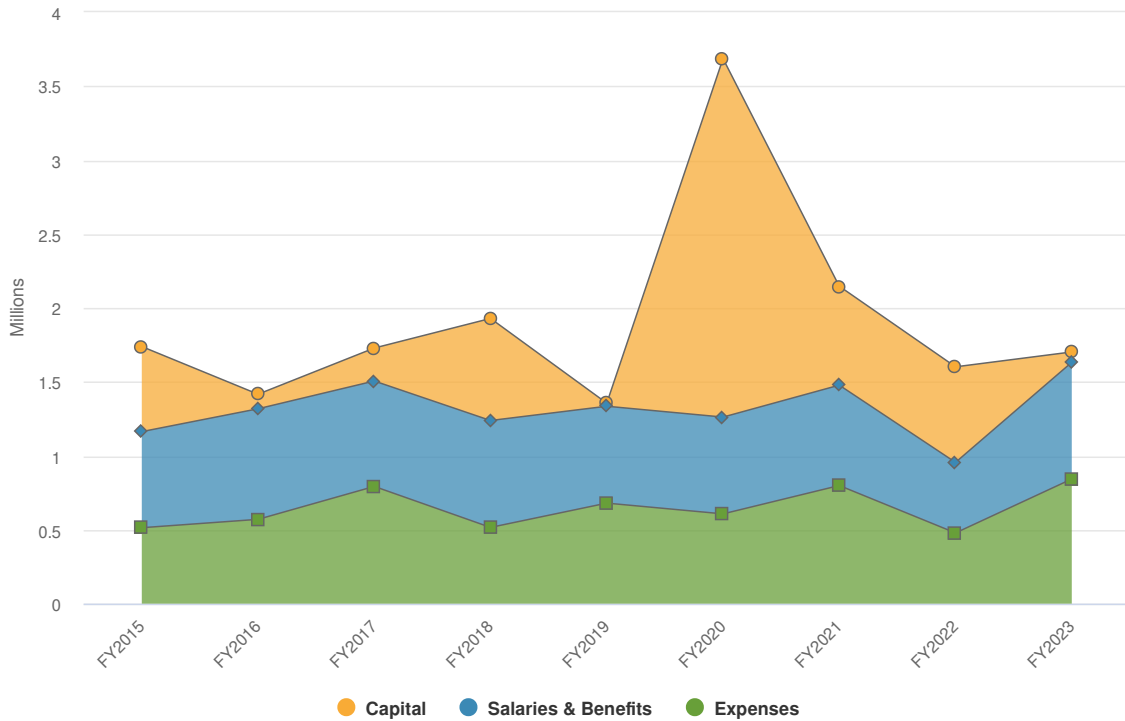


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
MAYOR & TOWN COUNCIL	10-4411-2000	\$16,250	\$32,500	\$32,500	0%	
PLANNING COMMISSION	10-4411-3500	\$2,100	\$4,200	\$4,200	0%	
SALARIES & WAGES-REGULAR	10-4411-7000	\$121,900	\$186,186	\$334,442	79.6%	
SALARIES & WAGES-PART TIME	10-4411-8000	\$31,591	\$68,198	\$72,707	6.6%	
SALARIES & WAGES OVERTIME	10-4411-9000	\$696	\$2,000	\$2,000	0%	
FICA - ADMINISTRATIVE	10-4411-9001	\$11,773	\$22,272	\$33,958	52.5%	
VRS - ADMINISTRATIVE	10-4411-9002	\$5,732	\$23,367	\$47,926	105.1%	
HEALTH INSURANCE	10-4411-9003	\$10,313	\$19,107	\$28,644	49.9%	
EMPLOYEE STIPEND	10-4411-9005	\$32		\$840	N/A	
SALARIES & WAGES-REGULAR	20-4411-7000	\$110,298	\$173,088	\$85,413	-50.7%	
SALARIES & WAGES-PART TIME	20-4411-8000	\$3,482	\$6,001		-100%	
SALARIES & WAGE -OVERTIME	20-4411-9000	\$574	\$2,000	\$1,000	-50%	
FICA - WATER ADMIN.	20-4411-9001	\$8,796	\$13,701	\$6,535	-52.3%	
VRS - WATER ADMIN.	20-4411-9002	\$5,563	\$18,054	\$12,240	-32.2%	
HEALTH INSURANCE	20-4411-9003	\$10,010	\$18,544	\$10,775	-41.9%	
SALARIES & WAGES - REGULAR	30-4411-7000	\$109,623	\$173,088	\$85,413	-50.7%	
SALARIES & WAGES - PART TIME	30-4411-8000	\$3,482	\$6,001		-100%	
SALARIES & WAGES - OVERTIME	30-4411-9000	\$584	\$2,000	\$1,000	-50%	
FICA - SEWER ADMIN.	30-4411-9001	\$8,745	\$13,701	\$6,535	-52.3%	
VRS - SEWER ADMIN.	30-4411-9002	\$5,563	\$18,054	\$12,240	-32.2%	
HEALTH INSURANCE	30-4411-9003	\$10,010	\$18,544	\$10,775	-41.9%	
Total Salaries & Benefits:		\$477,115	\$820,606	\$789,143	-3.8%	
Expenses						
INSURANCE PREMIUMS	10-4412-1600	\$3,296	\$15,000	\$15,000	0%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
ADVERTISING	10-4412-1700	\$1,390	\$3,000	\$3,000	0%	
LEGAL SERVICES	10-4412-1900	\$47,625	\$50,000	\$55,000	10%	
CONTRACTUAL SERVICES	10-4412-2000	\$16,369	\$32,144	\$24,977	-22.3%	
DMV STOP FEE	10-4412-2020	\$7,775	\$17,000	\$15,000	-11.8%	
PROFESSIONAL SERVICES	10-4412-2100	\$14,369	\$14,000	\$15,785	12.8%	
GRANT EXPENSE	10-4412-2101	\$17,027	\$17,000	\$4,000	-76.5%	
TELEPHONE	10-4412-2200	\$2,228	\$4,000	\$4,000	0%	
ELECTRICITY	10-4412-2300	\$2,800	\$6,000	\$6,600	10%	
FUEL HEAT	10-4412-2500	\$855	\$1,000	\$1,000	0%	
GAS, GREASE, & OIL	10-4412-2600	\$258	\$750	\$750	0%	
MATERIALS & SUPPLIES	10-4412-2800	\$10,549	\$20,100	\$21,000	4.5%	
COMPUTERS & SOFTWARE	10-4412-2855	\$273	\$3,500	\$2,100	-40%	
MEMBERSHIP DUES	10-4412-2900	\$227	\$655	\$1,032	57.6%	
MISCELLANEOUS	10-4412-3000	\$3,850	\$5,500	\$5,500	0%	
LIBRARY SUPPORT	10-4412-3100	\$8,250	\$16,500	\$18,000	9.1%	
I/T SUPPORT	10-4412-3201	\$2,870	\$3,850	\$3,850	0%	
BUILDING MAINTENANCE	10-4412-3300	\$4,761	\$6,422	\$6,400	-0.3%	
TRAVEL & TRAINING	10-4412-3700	\$426	\$4,500	\$4,500	0%	
TRAVEL & TRAINING/COUNCIL	10-4412-3701	\$607	\$4,500	\$4,500	0%	
CODIFICATION	10-4412-3710	\$0	\$3,000	\$3,000	0%	
MUSEUM SUPPORT	10-4412-7500	\$7,500	\$15,000	\$15,000	0%	
PROJECTS	10-4412-7700	\$6,000	\$40,000	\$10,000	-75%	
SHENANDOAH CTY TOURISM	10-4412-7701	\$21,149	\$15,000	\$20,400	36%	
RESCUE SQUAD SUPPORT	10-4412-8000	\$17,500	\$35,000	\$35,000	0%	
FIRE DEPT. SUPPORT	10-4412-8100	\$26,815	\$35,000	\$35,000	0%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FIRE PROGRAM-STATE	10-4412-8121	\$25,896			N/A	
ELECTION EXPENSE	10-4412-8500			\$4,000	N/A	
BUSINESS PARK PHASE I/SIGNAGE/ DEBT	10-4412-8600	\$24,566			N/A	
BUSINESS PARK PHASE II (DEBT)	10-4412-8800	\$19,000	\$100,000	\$163,672	63.7%	
CONTINGENCY EXPENSES	10-4412-9000	\$2,451	\$147,363	\$50,000	-66.1%	
INSURANCE PREMIUMS	20-4412-1600	\$1,648	\$7,450	\$7,450	0%	
LEGAL SERVICES	20-4412-1900	\$5,835			N/A	
CONTRACTUAL SERVICES	20-4412-2000	\$15,961	\$26,923	\$24,281	-9.8%	
PROFESSIONAL SERVICES	20-4412-2100	\$13,957	\$14,000	\$15,000	7.1%	
TELEPHONE	20-4412-2200	\$2,014	\$3,000	\$3,000	0%	
ELECTRICITY	20-4412-2300	\$2,862	\$4,000	\$4,400	10%	
FUEL-HEAT	20-4412-2500	\$830	\$800	\$800	0%	
MATERIALS & SUPPLIES	20-4412-2800	\$14,119	\$20,880	\$20,880	0%	
COMPUTERS & SOFTWARE	20-4412-2855	\$265	\$3,400	\$2,000	-41.2%	
MEMBERSHIP DUES	20-4412-2900	\$26	\$625	\$625	0%	
MISCELLANEOUS	20-4412-3000	\$3,292	\$1,800	\$2,500	38.9%	
I/T SUPPORT	20-4412-3201	\$2,785	\$5,128	\$3,100	-39.5%	
BUILDING MAINTENANCE	20-4412-3300	\$2,298	\$6,410	\$5,150	-19.7%	
TRAVEL & TRAINING	20-4412-3700	\$414	\$4,000	\$4,000	0%	
CONTINGENCY EXPENSE	20-4412-9000	\$0	\$108,563	\$30,000	-72.4%	
INSURANCE PREMIUMS	30-4412-1600	\$1,648	\$7,450	\$7,450	0%	
LEGAL SERVICES	30-4412-1900	\$5,835			N/A	
CONTRACTUAL SERVICES	30-4412-2000	\$15,961	\$26,923	\$24,281	-9.8%	
PROFESSIONAL SERVICES	30-4412-2100	\$13,957	\$14,000	\$15,000	7.1%	
TELEPHONE	30-4412-2200	\$2,014	\$3,000	\$3,000	0%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
ELECTRICITY	30-4412-2300	\$2,862	\$4,000	\$4,400	10%	
FUEL-HEAT	30-4412-2500	\$830	\$800	\$800	0%	
MATERIALS & SUPPLIES	30-4412-2800	\$14,119	\$20,880	\$20,880	0%	
COMPUTERS & SOFTWARE	30-4412-2855	\$265	\$4,000	\$2,000	-50%	
MEMBERSHIP DUES	30-4412-2900	\$26	\$625	\$625	0%	
MISCELLANEOUS	30-4412-3000	\$3,267	\$1,800	\$2,500	38.9%	
I/T SUPPORT	30-4412-3201	\$2,785	\$5,128	\$3,100	-39.5%	
BUILDING MAINTENANCE	30-4412-3300	\$3,825	\$6,410	\$6,410	0%	
TRAVEL & TRAINING	30-4412-3700	\$414	\$3,400	\$4,000	17.6%	
CONTINGENCY EXPENSE	30-4412-9000	\$0	\$97,150	\$30,000	-69.1%	
I/I DEBT	30-4412-9500	\$47,390	\$117,453	\$47,390	-59.7%	
Total Expenses:		\$478,191	\$1,135,782	\$843,088	-25.8%	
Capital						
CAPITAL	10-4413-0400	\$2,750	\$4,050,000	\$70,000	-98.3%	
DOWNTOWN STREETScape	10-4413-0900	\$643,568			N/A	
Total Capital:		\$646,318	\$4,050,000	\$70,000	-98.3%	
Total Expense Objects:		\$1,601,624	\$6,006,388	\$1,702,231	-71.7%	

Community Initiatives

The Community Initiatives Department is responsible for updating, interpreting, and enforcing the Town's Unified Development Ordinance (UDO), Comprehensive Plan, Official Zoning Maps, and certain sections of the Town Code. As a part of the fulfillment of this responsibility, the Department reviews and decides on all administrative permit applications, and acts on certain request forms.

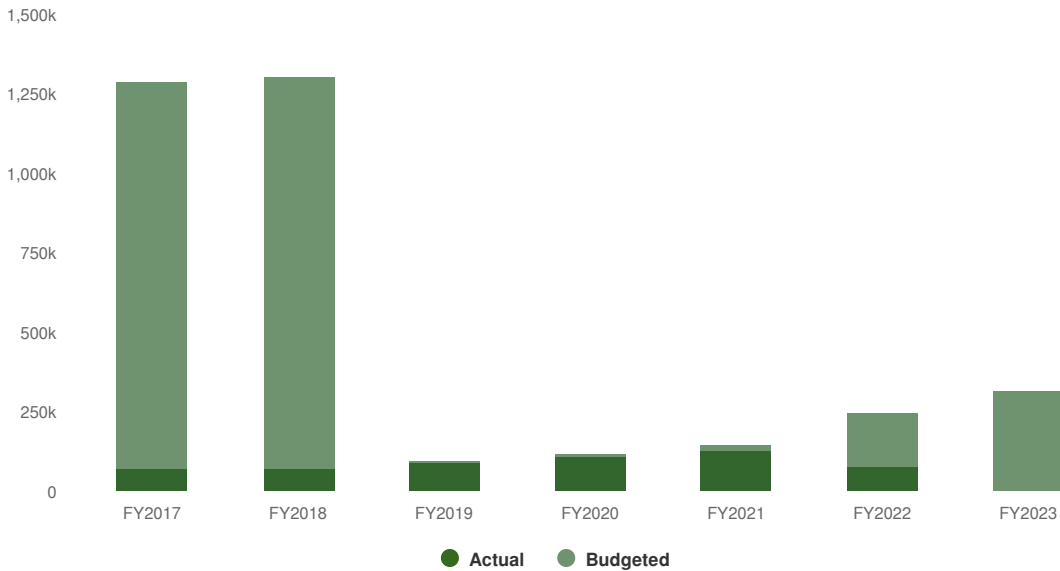
Some permit applications entail "quasi-judicial" review and/or a decision from the Architectural Review Board (ARB), Board of Zoning Appeals (BZA), Planning Commission, and/or Town Council. Consequently, the Department serves as the staff representative to most of these bodies, and advises them (as well as all other Committees) on planning, zoning, land use, and development-related matters.

It is imperative to note that the Planning and Zoning Department's "jurisdiction" lies within the Town's corporate limits only, and is applicable only to matters pertaining to planning, subdivision, and zoning. The [Shenandoah County Office of Community Development](#) is the appropriate contact for all building permits and inspections, erosion and sediment control measures, and land conservation efforts

Expenditures Summary

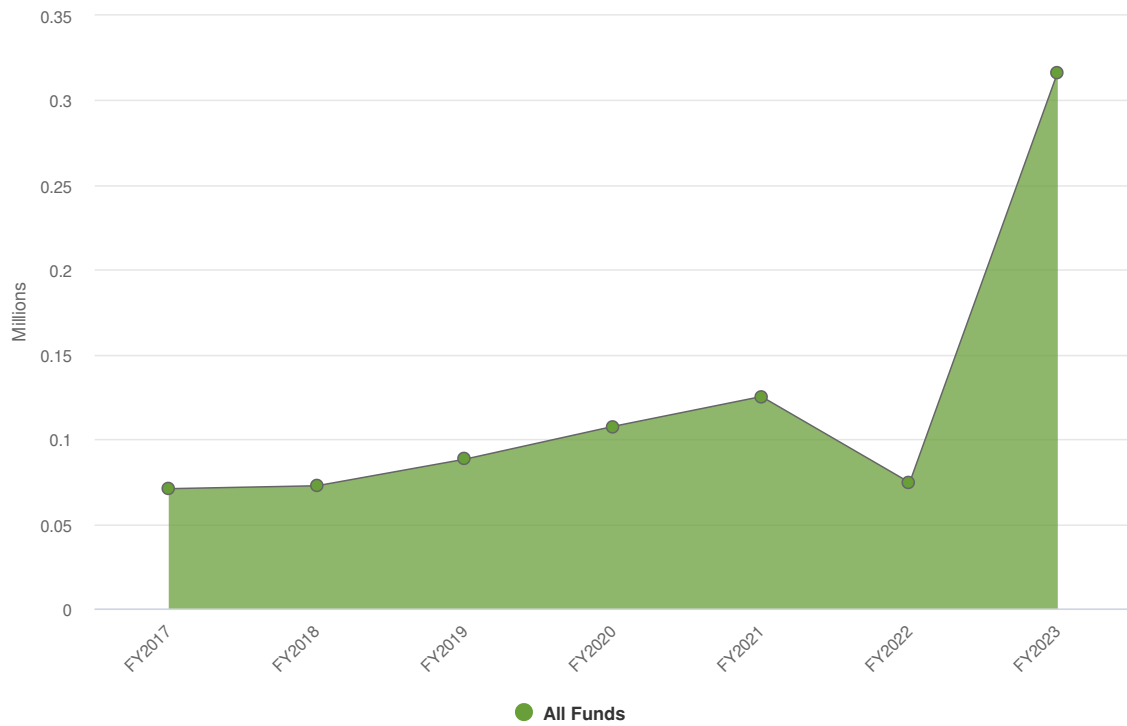
\$316,717 **\$69,568**
(28.15% vs. prior year)

Community Initiatives Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund

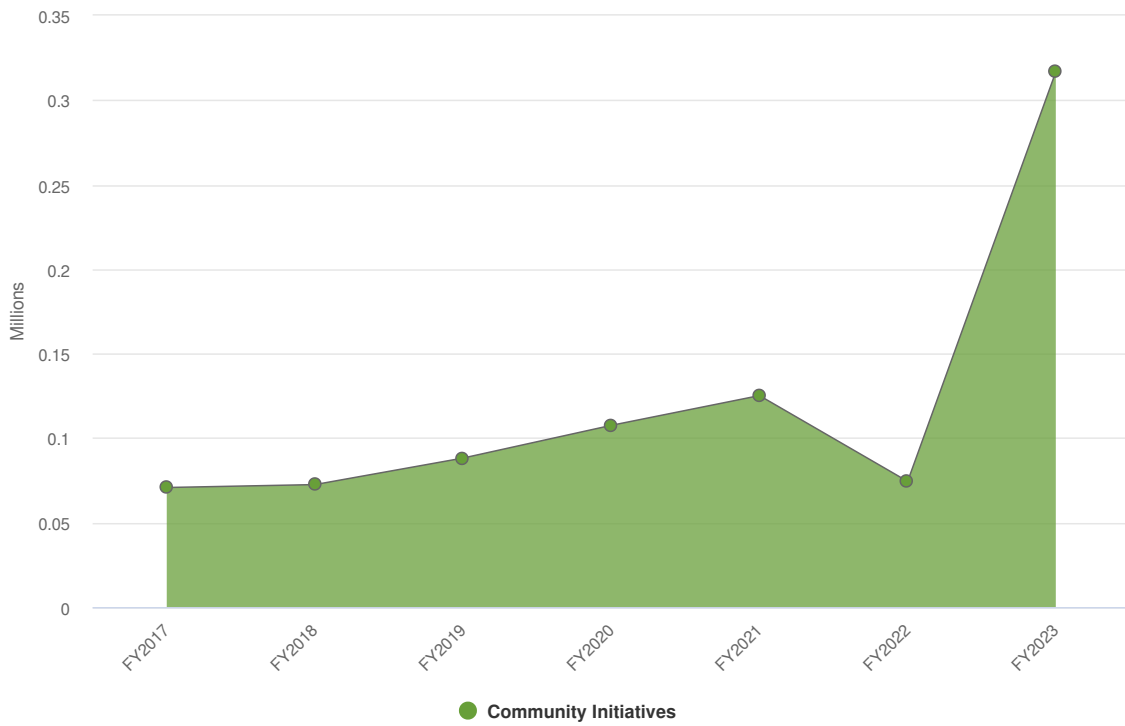


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds					
General Fund					
SALARIES & WAGES-REGULAR	10-4421-7000	\$20,459	\$63,367	\$114,459	80.6%
SALARIES & WAGES - P	10-4421-8000	\$200			N/A
FICA - PLANNING/ZONING	10-4421-9001	\$1,564	\$4,848	\$8,755	80.6%
VRS - PLANNING/ZONING	10-4421-9002	\$1,359	\$6,609	\$16,402	148.2%
HEALTH INSURANCE	10-4421-9003	\$1,087	\$6,521	\$14,340	119.9%
ADVERTISING	10-4422-1700	\$371	\$2,500	\$1,250	-50%
CONTRACTUAL SERVICES	10-4422-2000	\$15,014	\$60,000	\$17,250	-71.2%
GRANT EXPENSE	10-4422-2101	\$0	\$1,250	\$625	-50%
MATERIALS & SUPPLIES	10-4422-2800	\$39	\$500	\$750	50%
COMPUTERS & SOFTWARE	10-4422-2855	\$7	\$1,500	\$1,250	-16.7%
MEMBERSHIP DUES	10-4422-2900	\$100	\$600	\$650	8.3%
MISCELLANEOUS	10-4422-3000	\$0	\$275	\$300	9.1%
I/T SUPPORT	10-4422-3201	\$617	\$430	\$1,000	132.6%
TRAVEL & TRAINING	10-4422-3700	\$547	\$2,250	\$2,250	0%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
PLANNING DISTRICT COMM.	10-4422-3800	\$7,110	\$10,500	\$5,250	-50%
UDO - REWRITE	10-4423-1411			\$60,000	N/A
Total General Fund:		\$48,472	\$161,150	\$244,531	51.7%
Water Fund					
SALARIES & WAGES-REGULAR	20-4421-7000	\$10,229	\$31,683	\$24,528	-22.6%
FICA - PLANNING/ZONING	20-4421-9001	\$789	\$2,424	\$1,877	-22.6%
VRS - PLANNING/ZONING	20-4421-9002	\$679	\$3,305	\$3,515	6.4%
HEALTH INSURANCE	20-4421-9003	\$543	\$3,260	\$3,073	-5.7%
MATERIALS & SUPPLIES	20-4422-2800	\$0	\$500	\$375	-25%
COMPUTERS & SOFTWARE	20-4422-2855	\$4		\$625	N/A
MEMBERSHIP DUES	20-4422-2900	\$0	\$350	\$325	-7.1%
MISCELLANEOUS	20-4422-3000	\$0	\$138	\$150	8.7%
I/T SUPPORT	20-4422-3201	\$308	\$215	\$500	132.6%
TRAVEL & TRAINING	20-4422-3700	\$391	\$1,125	\$1,125	0%
Total Water Fund:		\$12,944	\$43,000	\$36,093	-16.1%
Sewer Fund					
SALARIES & WAGES-REGULAR	30-4421-7000	\$10,229	\$31,683	\$24,528	-22.6%
FICA - PLANNING/ZONING	30-4421-9001	\$789	\$2,424	\$1,877	-22.6%
VRS - PLANNING/ZONING	30-4421-9002	\$679	\$3,305	\$3,515	6.4%
HEALTH INSURANCE	30-4421-9003	\$543	\$3,260	\$3,073	-5.7%
MATERIALS & SUPPLIES	30-4422-2800	\$0	\$500	\$375	-25%
COMPUTERS & SOFTWARE	30-4422-2855	\$4		\$625	N/A
MEMBERSHIP DUES	30-4422-2900	\$0	\$350	\$325	-7.1%
MISCELLANEOUS	30-4422-3000	\$0	\$137	\$150	9.5%
I/T SUPPORT	30-4422-3201	\$308	\$215	\$500	132.6%
TRAVEL & TRAINING	30-4422-3700	\$388	\$1,125	\$1,125	0%
Total Sewer Fund:		\$12,941	\$42,999	\$36,093	-16.1%
Total All Funds:		\$74,357	\$247,149	\$316,717	28.1%

Expenditures by Function

Budgeted and Historical Expenditures by Function



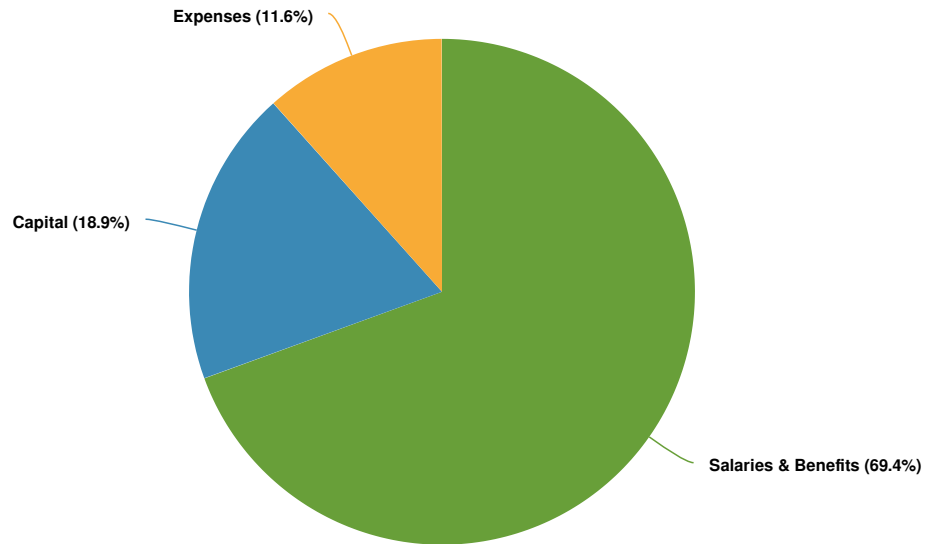
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Community Initiatives						
SALARIES & WAGES-REGULAR	10-4421-7000	\$20,459	\$63,367	\$114,459	80.6%	
SALARIES & WAGES - P	10-4421-8000	\$200			N/A	
FICA - PLANNING/ZONING	10-4421-9001	\$1,564	\$4,848	\$8,755	80.6%	
VRS - PLANNING/ZONING	10-4421-9002	\$1,359	\$6,609	\$16,402	148.2%	
HEALTH INSURANCE	10-4421-9003	\$1,087	\$6,521	\$14,340	119.9%	
SALARIES & WAGES-REGULAR	20-4421-7000	\$10,229	\$31,683	\$24,528	-22.6%	
FICA - PLANNING/ZONING	20-4421-9001	\$789	\$2,424	\$1,877	-22.6%	
VRS - PLANNING/ZONING	20-4421-9002	\$679	\$3,305	\$3,515	6.4%	
HEALTH INSURANCE	20-4421-9003	\$543	\$3,260	\$3,073	-5.7%	
SALARIES & WAGES-REGULAR	30-4421-7000	\$10,229	\$31,683	\$24,528	-22.6%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FICA - PLANNING/ZONING	30-4421-9001	\$789	\$2,424	\$1,877	-22.6%	
VRS - PLANNING/ZONING	30-4421-9002	\$679	\$3,305	\$3,515	6.4%	
HEALTH INSURANCE	30-4421-9003	\$543	\$3,260	\$3,073	-5.7%	
ADVERTISING	10-4422-1700	\$371	\$2,500	\$1,250	-50%	
CONTRACTUAL SERVICES	10-4422-2000	\$15,014	\$60,000	\$17,250	-71.2%	
GRANT EXPENSE	10-4422-2101	\$0	\$1,250	\$625	-50%	
MATERIALS & SUPPLIES	10-4422-2800	\$39	\$500	\$750	50%	
COMPUTERS & SOFTWARE	10-4422-2855	\$7	\$1,500	\$1,250	-16.7%	
MEMBERSHIP DUES	10-4422-2900	\$100	\$600	\$650	8.3%	
MISCELLANEOUS	10-4422-3000	\$0	\$275	\$300	9.1%	
I/T SUPPORT	10-4422-3201	\$617	\$430	\$1,000	132.6%	
TRAVEL & TRAINING	10-4422-3700	\$547	\$2,250	\$2,250	0%	
PLANNING DISTRICT COMM.	10-4422-3800	\$7,110	\$10,500	\$5,250	-50%	
MATERIALS & SUPPLIES	20-4422-2800	\$0	\$500	\$375	-25%	
COMPUTERS & SOFTWARE	20-4422-2855	\$4		\$625	N/A	
MEMBERSHIP DUES	20-4422-2900	\$0	\$350	\$325	-7.1%	
MISCELLANEOUS	20-4422-3000	\$0	\$138	\$150	8.7%	
I/T SUPPORT	20-4422-3201	\$308	\$215	\$500	132.6%	
TRAVEL & TRAINING	20-4422-3700	\$391	\$1,125	\$1,125	0%	
MATERIALS & SUPPLIES	30-4422-2800	\$0	\$500	\$375	-25%	
COMPUTERS & SOFTWARE	30-4422-2855	\$4		\$625	N/A	
MEMBERSHIP DUES	30-4422-2900	\$0	\$350	\$325	-7.1%	
MISCELLANEOUS	30-4422-3000	\$0	\$137	\$150	9.5%	
I/T SUPPORT	30-4422-3201	\$308	\$215	\$500	132.6%	
TRAVEL & TRAINING	30-4422-3700	\$388	\$1,125	\$1,125	0%	
UDO - REWRITE	10-4423-1411			\$60,000	N/A	

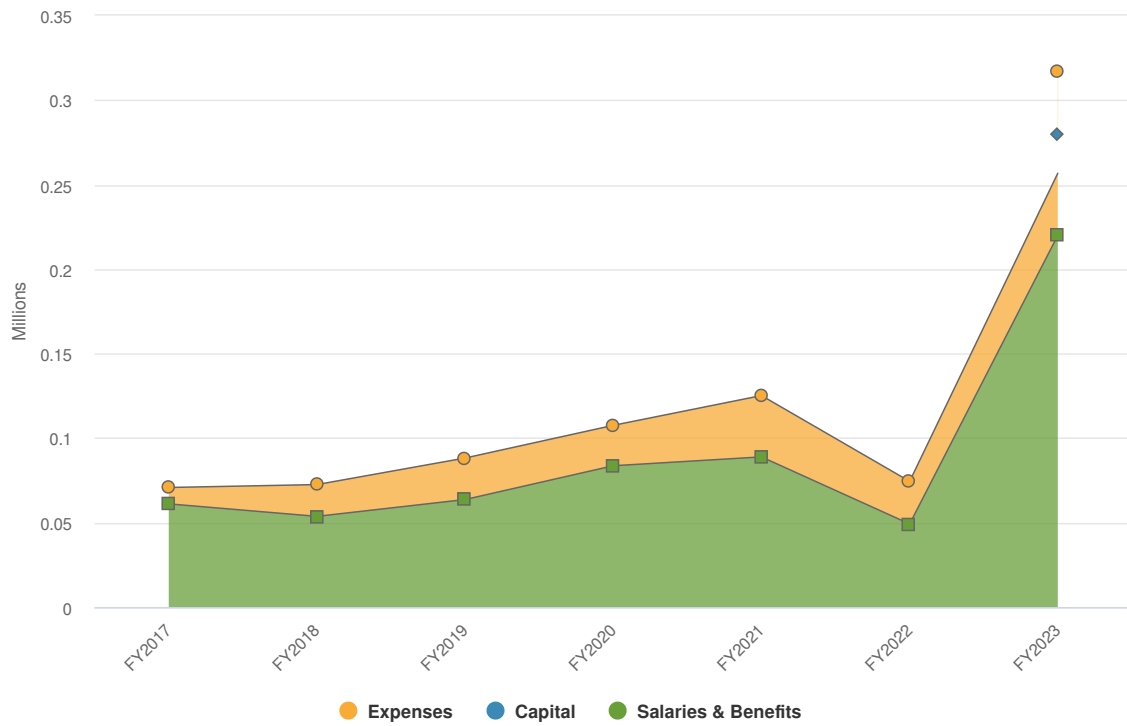
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Community Initiatives:		\$74,357	\$247,149	\$316,717	28.1%	
Total Expenditures:		\$74,357	\$247,149	\$316,717	28.1%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES & WAGES-REGULAR	10-4421-7000	\$20,459	\$63,367	\$114,459	80.6%	
SALARIES & WAGES - P	10-4421-8000	\$200			N/A	
FICA - PLANNING/ZONING	10-4421-9001	\$1,564	\$4,848	\$8,755	80.6%	
VRS - PLANNING/ZONING	10-4421-9002	\$1,359	\$6,609	\$16,402	148.2%	
HEALTH INSURANCE	10-4421-9003	\$1,087	\$6,521	\$14,340	119.9%	
SALARIES & WAGES-REGULAR	20-4421-7000	\$10,229	\$31,683	\$24,528	-22.6%	
FICA - PLANNING/ZONING	20-4421-9001	\$789	\$2,424	\$1,877	-22.6%	
VRS - PLANNING/ZONING	20-4421-9002	\$679	\$3,305	\$3,515	6.4%	
HEALTH INSURANCE	20-4421-9003	\$543	\$3,260	\$3,073	-5.7%	
SALARIES & WAGES-REGULAR	30-4421-7000	\$10,229	\$31,683	\$24,528	-22.6%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FICA - PLANNING/ZONING	30-4421-9001	\$789	\$2,424	\$1,877	-22.6%	
VRS - PLANNING/ZONING	30-4421-9002	\$679	\$3,305	\$3,515	6.4%	
HEALTH INSURANCE	30-4421-9003	\$543	\$3,260	\$3,073	-5.7%	
Total Salaries & Benefits:		\$49,150	\$162,689	\$219,942	35.2%	
Expenses						
ADVERTISING	10-4422-1700	\$371	\$2,500	\$1,250	-50%	
CONTRACTUAL SERVICES	10-4422-2000	\$15,014	\$60,000	\$17,250	-71.2%	
GRANT EXPENSE	10-4422-2101	\$0	\$1,250	\$625	-50%	
MATERIALS & SUPPLIES	10-4422-2800	\$39	\$500	\$750	50%	
COMPUTERS & SOFTWARE	10-4422-2855	\$7	\$1,500	\$1,250	-16.7%	
MEMBERSHIP DUES	10-4422-2900	\$100	\$600	\$650	8.3%	
MISCELLANEOUS	10-4422-3000	\$0	\$275	\$300	9.1%	
I/T SUPPORT	10-4422-3201	\$617	\$430	\$1,000	132.6%	
TRAVEL & TRAINING	10-4422-3700	\$547	\$2,250	\$2,250	0%	
PLANNING DISTRICT COMM.	10-4422-3800	\$7,110	\$10,500	\$5,250	-50%	
MATERIALS & SUPPLIES	20-4422-2800	\$0	\$500	\$375	-25%	
COMPUTERS & SOFTWARE	20-4422-2855	\$4		\$625	N/A	
MEMBERSHIP DUES	20-4422-2900	\$0	\$350	\$325	-7.1%	
MISCELLANEOUS	20-4422-3000	\$0	\$138	\$150	8.7%	
I/T SUPPORT	20-4422-3201	\$308	\$215	\$500	132.6%	
TRAVEL & TRAINING	20-4422-3700	\$391	\$1,125	\$1,125	0%	
MATERIALS & SUPPLIES	30-4422-2800	\$0	\$500	\$375	-25%	
COMPUTERS & SOFTWARE	30-4422-2855	\$4		\$625	N/A	
MEMBERSHIP DUES	30-4422-2900	\$0	\$350	\$325	-7.1%	
MISCELLANEOUS	30-4422-3000	\$0	\$137	\$150	9.5%	
I/T SUPPORT	30-4422-3201	\$308	\$215	\$500	132.6%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
TRAVEL & TRAINING	30-4422-3700	\$388	\$1,125	\$1,125	0%	
Total Expenses:		\$25,207	\$84,460	\$36,775	-56.5%	
Capital						
UDO - REWRITE	10-4423-1411			\$60,000	N/A	
Total Capital:				\$60,000	N/A	
Total Expense Objects:		\$74,357	\$247,149	\$316,717	28.1%	

Public Works



Strasburg Department of Public Works & Utilities delivers a variety of services to our community. ? Public Works and Utilities is responsible for installing and maintaining all the infrastructure needs of the Town of Strasburg such as water and waste treatment, water and sewer lines and street maintenance.

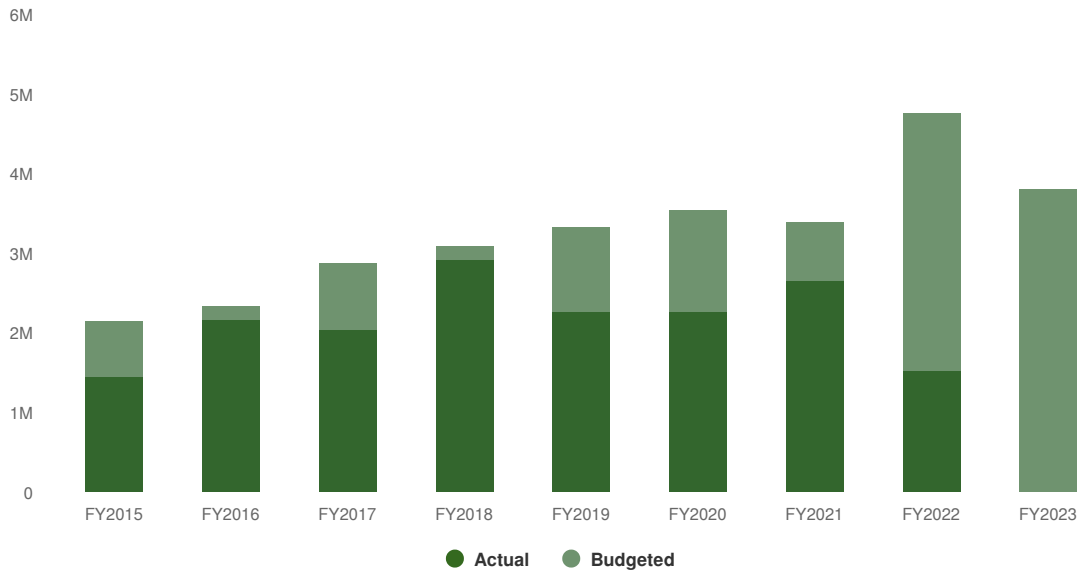
Strasburg Department of Public Works (DPW) delivers a variety of services to our community. Some examples of Public Works responsibilities are:

- Right-of-Way and Street Maintenance
- Water Distribution, Sewer Collection and Storm Water Line Installation and Maintenance
- Open Space and Festival Maintenance
- Snow Removal
- Town Building Maintenance
- Fleet Maintenance

Expenditures Summary

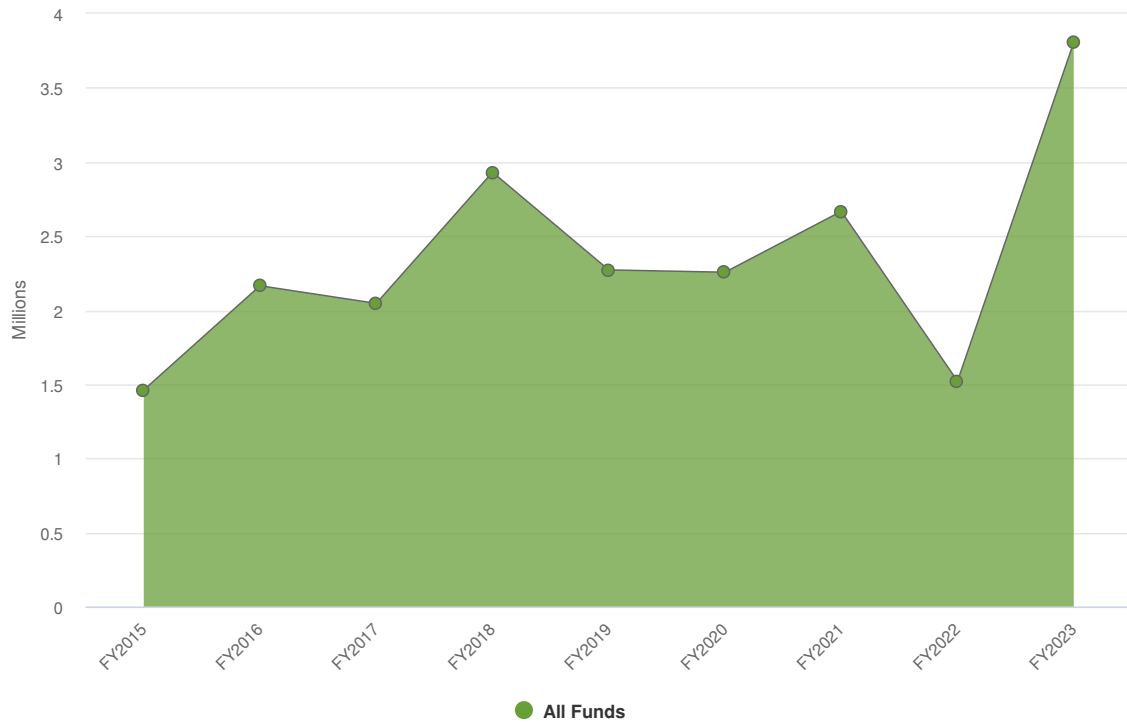
\$3,806,657 **-\$964,901**
 (-20.22% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
All Funds						
General Fund						
SALARIES & WAGES-REGULAR	10-4431-7000	\$324,126	\$493,896	\$486,273	-1.5%	
SALARIES & WAGES-PART TIME	10-4431-8000	\$21,507	\$41,473	\$40,950	-1.3%	
SALARIES & WAGES-OVERTIME	10-4431-9000	\$14,259	\$38,300	\$38,300	0%	
FICA - PUBLIC WORKS	10-4431-9001	\$25,480	\$40,955	\$40,334	-1.5%	
VRS - PUBLIC WORKS	10-4431-9002	\$18,052	\$55,839	\$75,550	35.3%	
HEALTH INSURANCE	10-4431-9003	\$40,269	\$60,140	\$61,871	2.9%	
CELL STIPEND	10-4431-9005	\$2,268	\$2,000	\$2,300	15%	
INSURANCE PREMIUMS	10-4432-1600	\$3,767	\$18,000	\$8,000	-55.6%	
CONTRACTUAL SERVICES	10-4432-2000	\$4,813	\$14,480	\$11,495	-20.6%	
TELEPHONE	10-4432-2200	\$4,337	\$6,000	\$6,300	5%	
ELECTRICITY	10-4432-2300	\$2,998	\$7,000	\$7,700	10%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
STREET LIGHTS	10-4432-2400	\$59,509	\$100,000	\$95,000	-5%	
FUEL	10-4432-2500	\$4,574	\$4,000	\$4,200	5%	
GAS, GREASE, & OIL	10-4432-2600	\$6,628	\$9,000	\$9,450	5%	
TIRES & TUBES	10-4432-2700	\$745	\$2,000	\$2,100	5%	
MATERIALS & SUPPLIES	10-4432-2800	\$2,710	\$10,000	\$7,888	-21.1%	
PERMITS/DUES	10-4432-2850	\$0	\$1,000	\$595	-40.5%	
COMPUTERS & SOFTWARE	10-4432-2855	\$545	\$3,000	\$1,836	-38.8%	
MISCELLANEOUS	10-4432-3000	\$1,458	\$1,800	\$1,800	0%	
I/T SUPPORT	10-4432-3201	\$4,094	\$5,000	\$5,000	0%	
BUILDING MAINTENANCE/RENT	10-4432-3300	\$1,723	\$4,500	\$5,311	18%	
REPAIRS EQUIPMENT	10-4432-3400	\$10,126	\$20,000	\$21,000	5%	
REPAIRS STREETS - TOWN SHARE	10-4432-3500	\$6,693	\$68,667	\$82,000	19.4%	
REPAIRS STREETS - STATE	10-4432-3600	\$33,846	\$686,675	\$694,564	1.1%	
TRAVEL & TRAINING	10-4432-3700	\$812	\$5,000	\$6,851	37%	
MISS UTILITY	10-4432-3800	\$672	\$550	\$650	18.2%	
UNIFORMS	10-4432-4000	\$1,249	\$4,000	\$6,691	67.3%	
VEHICLE/EQUIPMENT PAYMENTS	10-4432-4300	\$4,414	\$49,029	\$25,230	-48.5%	
STORM WATER MANAGEMENT	10-4432-4700	\$0	\$15,000	\$15,000	0%	
EQUIPMENT	10-4432-4800	\$68	\$6,000	\$6,120	2%	
CAPITAL ASSETS - PW >5k	10-4432-4801	\$0	\$7,759		-100%	
HORTICULTURE	10-4432-4900	\$9,909	\$25,000	\$27,000	8%	
VRA 2014A LOAN DPW BLDG PRINCIPAL	10-4432-5100	\$28,000	\$28,000	\$29,000	3.6%	
VRA 2014A LOAN DPW BLDG INTEREST	10-4432-5110	\$10,163	\$19,924	\$18,744	-5.9%	
PUBLIC WORKS CAPITAL OUTLAY	10-4433-0100	\$0	\$71,400	\$71,818	0.6%	
Total General Fund:		\$649,814	\$1,925,387	\$1,916,921	-0.4%	

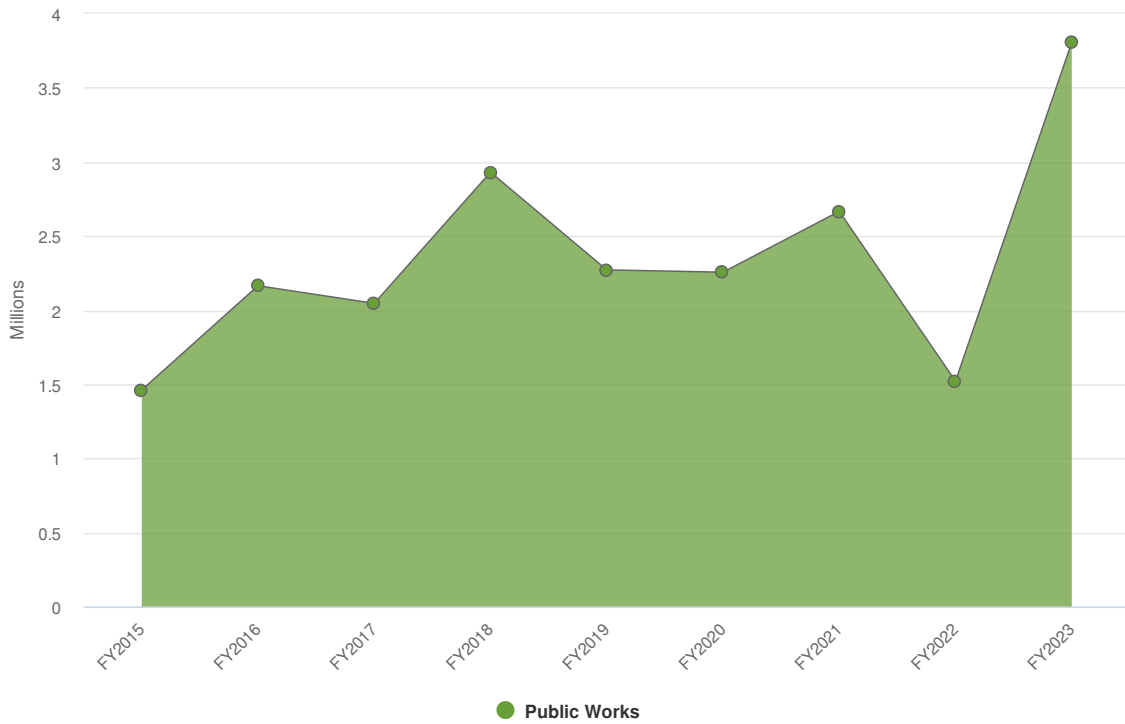
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Water Fund						
SALARIES & WAGES REGULAR	20-4431-7000	\$162,459	\$246,781	\$243,488	-1.3%	
SALARIES & WAGES - PART TIME	20-4431-8000	\$7,716	\$16,510	\$26,920	63.1%	
SALARIES & WAGES - OVERTIME	20-4431-9000	\$8,044	\$15,100	\$15,100	0%	
FICA - WATER OPERATING	20-4431-9001	\$13,648	\$20,139	\$20,688	2.7%	
VRS - WATER OPERATING	20-4431-9002	\$9,030	\$24,976	\$38,751	55.2%	
HEALTH INSURANCE	20-4431-9003	\$20,134	\$48,500	\$51,680	6.6%	
EMPLOYEE STIPEND	20-4431-9005	\$0	\$600	\$1,150	91.7%	
INSURANCE PREMIUMS	20-4432-1600	\$2,943	\$13,000	\$5,000	-61.5%	
CONTRACTUAL SERVICES	20-4432-2000	\$3,180	\$14,054	\$11,161	-20.6%	
TELEPHONE	20-4432-2200	\$4,209	\$5,824	\$6,115	5%	
ELECTRICITY	20-4432-2300	\$3,321	\$6,794	\$7,134	5%	
FUEL	20-4432-2500	\$4,439	\$3,882	\$4,076	5%	
GAS, GREASE, & OIL	20-4432-2600	\$6,433	\$8,735	\$9,172	5%	
TIRES & TUBES	20-4432-2700	\$723	\$1,941	\$2,038	5%	
MATERIAL & SUPPLIES	20-4432-2800	\$2,571	\$9,706	\$7,656	-21.1%	
PERMITS & DUES	20-4432-2850	\$0	\$970	\$380	-60.8%	
COMPUTERS & SOFTWARE	20-4432-2855	\$529	\$2,912	\$1,779	-38.9%	
MISCELLANEOUS	20-4432-3000	\$497	\$1,747	\$1,747	0%	
I/T SUPPORT	20-4432-3201	\$3,974	\$4,853	\$4,000	-17.6%	
BUILDING MAINTENANCE/RENT	20-4432-3300	\$3,181	\$4,368	\$5,150	17.9%	
REPAIRS EQUIPMENT	20-4432-3400	\$9,347	\$19,412	\$20,383	5%	
TRAVEL & TRAINING	20-4432-3700	\$494	\$4,853	\$6,650	37%	
MISS UTILITY	20-4432-3800	\$609	\$534	\$634	18.7%	
UNIFORMS	20-4432-4000	\$1,212	\$3,882	\$6,494	67.3%	
VEHICLE/EQUIPMENT PAYMENTS	20-4432-4300	\$4,284	\$47,587	\$24,488	-48.5%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WATER METERS	20-4432-4400	\$25,500	\$60,000	\$35,000	-41.7%	
WATER INFRASTRUCTURE REPAIRS	20-4432-4500	\$97,317	\$180,000	\$189,000	5%	
EQUIPMENT	20-4432-4800	\$66	\$5,824	\$5,940	2%	
VRA 2014A LOAN DPW BLDG/PRINCIPAL	20-4432-5100	\$56,000	\$56,000	\$58,000	3.6%	
VRA 2014A LOAN DPW BLDG/ INTEREST	20-4432-5110	\$20,326	\$39,848	\$37,487	-5.9%	
VEHICLES	20-4433-0100	\$0		\$69,709	N/A	
PUBLIC WORKS CAPITAL OUTLAY WATER	20-4433-0990	\$583	\$1,082,407		-100%	
Total Water Fund:		\$472,770	\$1,951,739	\$916,970	-53%	
Sewer Fund						
SALARIES & WAGES - REGULAR	30-4431-7000	\$162,459	\$246,781	\$243,488	-1.3%	
SALARIES & WAGES-PART TIME	30-4431-7001		\$16,510		-100%	
SALARIES & WAGES - P	30-4431-8000	\$7,716		\$26,920	N/A	
SALARIES & WAGES -OVERTIME	30-4431-9000	\$7,768	\$15,100	\$15,100	0%	
FICA - SEWER OPER.	30-4431-9001	\$13,627	\$20,139	\$20,688	2.7%	
VRS - SEWER OPER.	30-4431-9002	\$9,030	\$24,976	\$38,751	55.2%	
HEALTH INSURANCE	30-4431-9003	\$20,134	\$48,500	\$51,680	6.6%	
EMPLOYEE STIPEND	30-4431-9005	\$0	\$600	\$1,150	91.7%	
INSURANCE PREMIUMS	30-4432-1600	\$2,943	\$11,000	\$4,500	-59.1%	
CHEMICALS	30-4432-1900	\$0	\$17,100	\$17,955	5%	
CONTRACTUAL SERVICES	30-4432-2000	\$3,180	\$14,054	\$11,161	-20.6%	
TELEPHONE	30-4432-2200	\$4,209	\$5,824	\$6,115	5%	
ELECTRICITY	30-4432-2300	\$2,910	\$6,794	\$7,475	10%	
FUEL	30-4432-2500	\$4,439	\$3,882	\$4,076	5%	
GAS, GREASE, & OIL	30-4432-2600	\$6,433	\$8,735	\$9,172	5%	
TIRES & TUBES	30-4432-2700	\$723	\$1,941	\$2,038	5%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
MATERIAL & SUPPLIES	30-4432-2800	\$2,569	\$9,706	\$7,656	-21.1%	
PERMITS & DUES	30-4432-2850	\$0	\$970	\$380	-60.8%	
COMPUTERS & SOFTWARE	30-4432-2855	\$529	\$2,912	\$1,779	-38.9%	
MISCELLANEOUS	30-4432-3000	\$497	\$1,747	\$1,747	0%	
I/T SUPPORT	30-4432-3201	\$3,974	\$4,853	\$4,000	-17.6%	
BUILDING MAINTENANCE/RENT	30-4432-3300	\$1,654	\$4,368	\$5,150	17.9%	
REPAIRS EQUIPMENT	30-4432-3400	\$9,498	\$19,412	\$20,383	5%	
TRAVEL & TRAINING	30-4432-3700	\$494	\$4,853	\$6,650	37%	
MISS UTILITY	30-4432-3800	\$609	\$534	\$634	18.7%	
UNIFORMS	30-4432-4000	\$1,212	\$3,882	\$6,494	67.3%	
VEHICLE/EQUIPMENT PYMTS	30-4432-4300	\$4,284	\$47,587	\$24,488	-48.5%	
SEWER INFRASTRUCTURE REPAIR	30-4432-4500	\$50,399	\$250,000	\$262,000	4.8%	
EQUIPMENT	30-4432-4800	\$189	\$5,824	\$5,940	2%	
VRA 2014A LOAN DPW BLDG PRINCIPAL	30-4432-5100	\$56,000	\$56,000	\$58,000	3.6%	
VRA 2014A LOAN DPW BLDG INTEREST	30-4432-5110	\$20,326	\$39,848	\$37,487	-5.9%	
VEHICLES	30-4433-0100	\$0		\$69,709	N/A	
Total Sewer Fund:		\$397,804	\$894,432	\$972,766	8.8%	
Total All Funds:		\$1,520,388	\$4,771,558	\$3,806,657	-20.2%	

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Public Works					
SALARIES & WAGES-REGULAR	10-4431-7000	\$324,126	\$493,896	\$486,273	-1.5%
SALARIES & WAGES-PART TIME	10-4431-8000	\$21,507	\$41,473	\$40,950	-1.3%
SALARIES & WAGES-OVERTIME	10-4431-9000	\$14,259	\$38,300	\$38,300	0%
FICA - PUBLIC WORKS	10-4431-9001	\$25,480	\$40,955	\$40,334	-1.5%
VRS - PUBLIC WORKS	10-4431-9002	\$18,052	\$55,839	\$75,550	35.3%
HEALTH INSURANCE	10-4431-9003	\$40,269	\$60,140	\$61,871	2.9%
CELL STIPEND	10-4431-9005	\$2,268	\$2,000	\$2,300	15%
SALARIES & WAGES REGULAR	20-4431-7000	\$162,459	\$246,781	\$243,488	-1.3%
SALARIES & WAGES - PART TIME	20-4431-8000	\$7,716	\$16,510	\$26,920	63.1%
SALARIES & WAGES - OVERTIME	20-4431-9000	\$8,044	\$15,100	\$15,100	0%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
FICA - WATER OPERATING	20-4431-9001	\$13,648	\$20,139	\$20,688	2.7%
VRS - WATER OPERATING	20-4431-9002	\$9,030	\$24,976	\$38,751	55.2%
HEALTH INSURANCE	20-4431-9003	\$20,134	\$48,500	\$51,680	6.6%
EMPLOYEE STIPEND	20-4431-9005	\$0	\$600	\$1,150	91.7%
SALARIES & WAGES - REGULAR	30-4431-7000	\$162,459	\$246,781	\$243,488	-1.3%
SALARIES & WAGES-PART TIME	30-4431-7001		\$16,510		-100%
SALARIES & WAGES - P	30-4431-8000	\$7,716		\$26,920	N/A
SALARIES & WAGES -OVERTIME	30-4431-9000	\$7,768	\$15,100	\$15,100	0%
FICA - SEWER OPER.	30-4431-9001	\$13,627	\$20,139	\$20,688	2.7%
VRS - SEWER OPER.	30-4431-9002	\$9,030	\$24,976	\$38,751	55.2%
HEALTH INSURANCE	30-4431-9003	\$20,134	\$48,500	\$51,680	6.6%
EMPLOYEE STIPEND	30-4431-9005	\$0	\$600	\$1,150	91.7%
INSURANCE PREMIUMS	10-4432-1600	\$3,767	\$18,000	\$8,000	-55.6%
CONTRACTUAL SERVICES	10-4432-2000	\$4,813	\$14,480	\$11,495	-20.6%
TELEPHONE	10-4432-2200	\$4,337	\$6,000	\$6,300	5%
ELECTRICITY	10-4432-2300	\$2,998	\$7,000	\$7,700	10%
STREET LIGHTS	10-4432-2400	\$59,509	\$100,000	\$95,000	-5%
FUEL	10-4432-2500	\$4,574	\$4,000	\$4,200	5%
GAS, GREASE, & OIL	10-4432-2600	\$6,628	\$9,000	\$9,450	5%
TIRES & TUBES	10-4432-2700	\$745	\$2,000	\$2,100	5%
MATERIALS & SUPPLIES	10-4432-2800	\$2,710	\$10,000	\$7,888	-21.1%
PERMITS/DUES	10-4432-2850	\$0	\$1,000	\$595	-40.5%
COMPUTERS & SOFTWARE	10-4432-2855	\$545	\$3,000	\$1,836	-38.8%
MISCELLANEOUS	10-4432-3000	\$1,458	\$1,800	\$1,800	0%
I/T SUPPORT	10-4432-3201	\$4,094	\$5,000	\$5,000	0%
BUILDING MAINTENANCE/RENT	10-4432-3300	\$1,723	\$4,500	\$5,311	18%

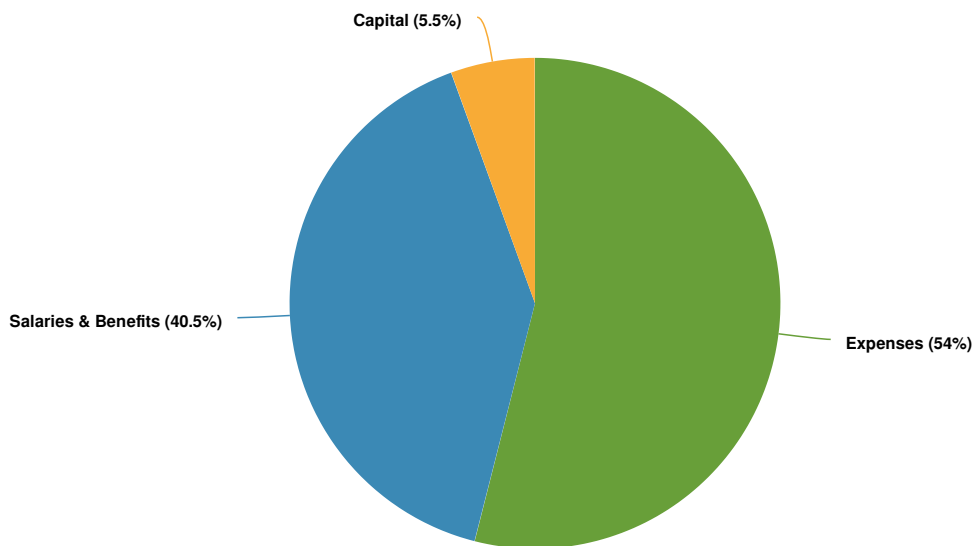
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
REPAIRS EQUIPMENT	10-4432-3400	\$10,126	\$20,000	\$21,000	5%
REPAIRS STREETS - TOWN SHARE	10-4432-3500	\$6,693	\$68,667	\$82,000	19.4%
REPAIRS STREETS - STATE	10-4432-3600	\$33,846	\$686,675	\$694,564	1.1%
TRAVEL & TRAINING	10-4432-3700	\$812	\$5,000	\$6,851	37%
MISS UTILITY	10-4432-3800	\$672	\$550	\$650	18.2%
UNIFORMS	10-4432-4000	\$1,249	\$4,000	\$6,691	67.3%
VEHICLE/EQUIPMENT PAYMENTS	10-4432-4300	\$4,414	\$49,029	\$25,230	-48.5%
STORM WATER MANAGEMENT	10-4432-4700	\$0	\$15,000	\$15,000	0%
EQUIPMENT	10-4432-4800	\$68	\$6,000	\$6,120	2%
CAPITAL ASSETS - PW >5k	10-4432-4801	\$0	\$7,759		-100%
HORTICULTURE	10-4432-4900	\$9,909	\$25,000	\$27,000	8%
VRA 2014A LOAN DPW BLDG PRINCIPAL	10-4432-5100	\$28,000	\$28,000	\$29,000	3.6%
VRA 2014A LOAN DPW BLDG INTEREST	10-4432-5110	\$10,163	\$19,924	\$18,744	-5.9%
INSURANCE PREMIUMS	20-4432-1600	\$2,943	\$13,000	\$5,000	-61.5%
CONTRACTUAL SERVICES	20-4432-2000	\$3,180	\$14,054	\$11,161	-20.6%
TELEPHONE	20-4432-2200	\$4,209	\$5,824	\$6,115	5%
ELECTRICITY	20-4432-2300	\$3,321	\$6,794	\$7,134	5%
FUEL	20-4432-2500	\$4,439	\$3,882	\$4,076	5%
GAS, GREASE, & OIL	20-4432-2600	\$6,433	\$8,735	\$9,172	5%
TIRES & TUBES	20-4432-2700	\$723	\$1,941	\$2,038	5%
MATERIAL & SUPPLIES	20-4432-2800	\$2,571	\$9,706	\$7,656	-21.1%
PERMITS & DUES	20-4432-2850	\$0	\$970	\$380	-60.8%
COMPUTERS & SOFTWARE	20-4432-2855	\$529	\$2,912	\$1,779	-38.9%
MISCELLANEOUS	20-4432-3000	\$497	\$1,747	\$1,747	0%
I/T SUPPORT	20-4432-3201	\$3,974	\$4,853	\$4,000	-17.6%
BUILDING MAINTENANCE/RENT	20-4432-3300	\$3,181	\$4,368	\$5,150	17.9%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
REPAIRS EQUIPMENT	20-4432-3400	\$9,347	\$19,412	\$20,383	5%
TRAVEL & TRAINING	20-4432-3700	\$494	\$4,853	\$6,650	37%
MISS UTILITY	20-4432-3800	\$609	\$534	\$634	18.7%
UNIFORMS	20-4432-4000	\$1,212	\$3,882	\$6,494	67.3%
VEHICLE/EQUIPMENT PAYMENTS	20-4432-4300	\$4,284	\$47,587	\$24,488	-48.5%
WATER METERS	20-4432-4400	\$25,500	\$60,000	\$35,000	-41.7%
WATER INFRASTRUCTURE REPAIRS	20-4432-4500	\$97,317	\$180,000	\$189,000	5%
EQUIPMENT	20-4432-4800	\$66	\$5,824	\$5,940	2%
VRA 2014A LOAN DPW BLDG/PRINCIPAL	20-4432-5100	\$56,000	\$56,000	\$58,000	3.6%
VRA 2014A LOAN DPW BLDG/ INTEREST	20-4432-5110	\$20,326	\$39,848	\$37,487	-5.9%
INSURANCE PREMIUMS	30-4432-1600	\$2,943	\$11,000	\$4,500	-59.1%
CHEMICALS	30-4432-1900	\$0	\$17,100	\$17,955	5%
CONTRACTUAL SERVICES	30-4432-2000	\$3,180	\$14,054	\$11,161	-20.6%
TELEPHONE	30-4432-2200	\$4,209	\$5,824	\$6,115	5%
ELECTRICITY	30-4432-2300	\$2,910	\$6,794	\$7,475	10%
FUEL	30-4432-2500	\$4,439	\$3,882	\$4,076	5%
GAS, GREASE, & OIL	30-4432-2600	\$6,433	\$8,735	\$9,172	5%
TIRES & TUBES	30-4432-2700	\$723	\$1,941	\$2,038	5%
MATERIAL & SUPPLIES	30-4432-2800	\$2,569	\$9,706	\$7,656	-21.1%
PERMITS & DUES	30-4432-2850	\$0	\$970	\$380	-60.8%
COMPUTERS & SOFTWARE	30-4432-2855	\$529	\$2,912	\$1,779	-38.9%
MISCELLANEOUS	30-4432-3000	\$497	\$1,747	\$1,747	0%
I/T SUPPORT	30-4432-3201	\$3,974	\$4,853	\$4,000	-17.6%
BUILDING MAINTENANCE/RENT	30-4432-3300	\$1,654	\$4,368	\$5,150	17.9%
REPAIRS EQUIPMENT	30-4432-3400	\$9,498	\$19,412	\$20,383	5%
TRAVEL & TRAINING	30-4432-3700	\$494	\$4,853	\$6,650	37%

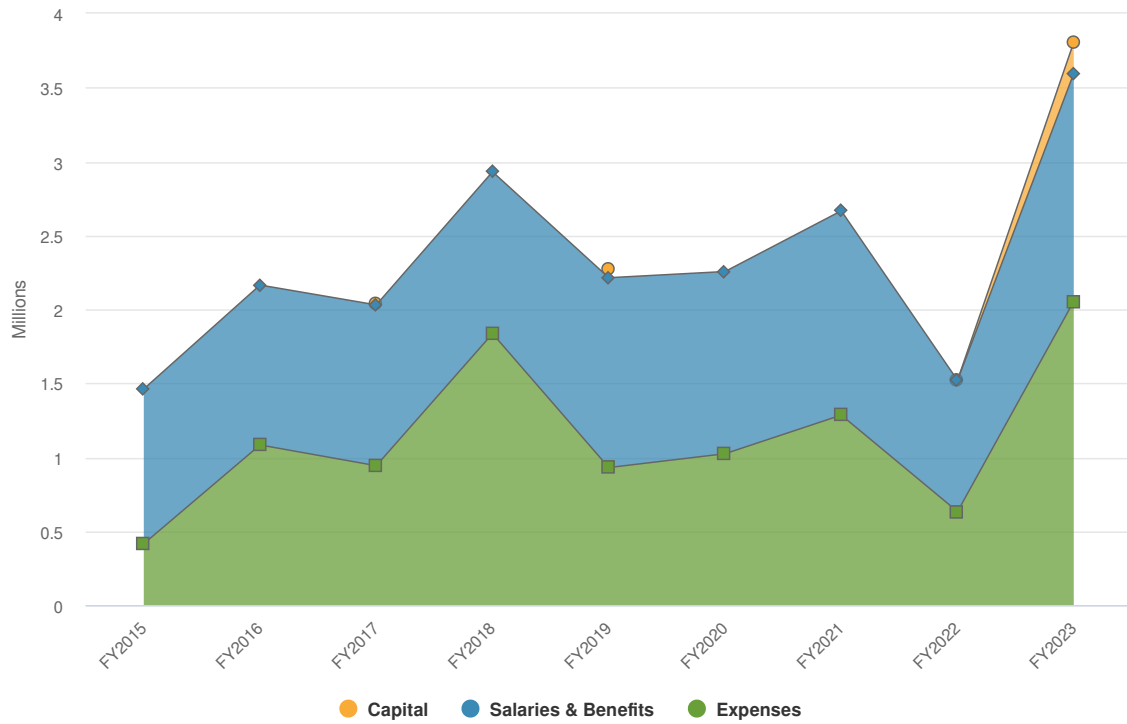
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
MISS UTILITY	30-4432-3800	\$609	\$534	\$634	18.7%
UNIFORMS	30-4432-4000	\$1,212	\$3,882	\$6,494	67.3%
VEHICLE/EQUIPMENT PYMTS	30-4432-4300	\$4,284	\$47,587	\$24,488	-48.5%
SEWER INFRASTRUCTURE REPAIR	30-4432-4500	\$50,399	\$250,000	\$262,000	4.8%
EQUIPMENT	30-4432-4800	\$189	\$5,824	\$5,940	2%
VRA 2014A LOAN DPW BLDG PRINCIPAL	30-4432-5100	\$56,000	\$56,000	\$58,000	3.6%
VRA 2014A LOAN DPW BLDG INTEREST	30-4432-5110	\$20,326	\$39,848	\$37,487	-5.9%
PUBLIC WORKS CAPITAL OUTLAY	10-4433-0100	\$0	\$71,400	\$71,818	0.6%
VEHICLES	20-4433-0100	\$0		\$69,709	N/A
PUBLIC WORKS CAPITAL OUTLAY WATER	20-4433-0990	\$583	\$1,082,407		-100%
VEHICLES	30-4433-0100	\$0		\$69,709	N/A
Total Public Works:		\$1,520,388	\$4,771,558	\$3,806,657	-20.2%
Total Expenditures:		\$1,520,388	\$4,771,558	\$3,806,657	-20.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES & WAGES-REGULAR	10-4431-7000	\$324,126	\$493,896	\$486,273	-1.5%	
SALARIES & WAGES-PART TIME	10-4431-8000	\$21,507	\$41,473	\$40,950	-1.3%	
SALARIES & WAGES-OVERTIME	10-4431-9000	\$14,259	\$38,300	\$38,300	0%	
FICA - PUBLIC WORKS	10-4431-9001	\$25,480	\$40,955	\$40,334	-1.5%	
VRS - PUBLIC WORKS	10-4431-9002	\$18,052	\$55,839	\$75,550	35.3%	
HEALTH INSURANCE	10-4431-9003	\$40,269	\$60,140	\$61,871	2.9%	
CELL STIPEND	10-4431-9005	\$2,268	\$2,000	\$2,300	15%	
SALARIES & WAGES REGULAR	20-4431-7000	\$162,459	\$246,781	\$243,488	-1.3%	
SALARIES & WAGES - PART TIME	20-4431-8000	\$7,716	\$16,510	\$26,920	63.1%	
SALARIES & WAGES - OVERTIME	20-4431-9000	\$8,044	\$15,100	\$15,100	0%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FICA - WATER OPERATING	20-4431-9001	\$13,648	\$20,139	\$20,688	2.7%	
VRS - WATER OPERATING	20-4431-9002	\$9,030	\$24,976	\$38,751	55.2%	
HEALTH INSURANCE	20-4431-9003	\$20,134	\$48,500	\$51,680	6.6%	
EMPLOYEE STIPEND	20-4431-9005	\$0	\$600	\$1,150	91.7%	
SALARIES & WAGES - REGULAR	30-4431-7000	\$162,459	\$246,781	\$243,488	-1.3%	
SALARIES & WAGES-PART TIME	30-4431-7001		\$16,510		-100%	
SALARIES & WAGES - P	30-4431-8000	\$7,716		\$26,920	N/A	
SALARIES & WAGES -OVERTIME	30-4431-9000	\$7,768	\$15,100	\$15,100	0%	
FICA - SEWER OPER.	30-4431-9001	\$13,627	\$20,139	\$20,688	2.7%	
VRS - SEWER OPER.	30-4431-9002	\$9,030	\$24,976	\$38,751	55.2%	
HEALTH INSURANCE	30-4431-9003	\$20,134	\$48,500	\$51,680	6.6%	
EMPLOYEE STIPEND	30-4431-9005	\$0	\$600	\$1,150	91.7%	
Total Salaries & Benefits:		\$887,727	\$1,477,815	\$1,541,132	4.3%	
Expenses						
INSURANCE PREMIUMS	10-4432-1600	\$3,767	\$18,000	\$8,000	-55.6%	
CONTRACTUAL SERVICES	10-4432-2000	\$4,813	\$14,480	\$11,495	-20.6%	
TELEPHONE	10-4432-2200	\$4,337	\$6,000	\$6,300	5%	
ELECTRICITY	10-4432-2300	\$2,998	\$7,000	\$7,700	10%	
STREET LIGHTS	10-4432-2400	\$59,509	\$100,000	\$95,000	-5%	
FUEL	10-4432-2500	\$4,574	\$4,000	\$4,200	5%	
GAS, GREASE, & OIL	10-4432-2600	\$6,628	\$9,000	\$9,450	5%	
TIRES & TUBES	10-4432-2700	\$745	\$2,000	\$2,100	5%	
MATERIALS & SUPPLIES	10-4432-2800	\$2,710	\$10,000	\$7,888	-21.1%	
PERMITS/DUES	10-4432-2850	\$0	\$1,000	\$595	-40.5%	
COMPUTERS & SOFTWARE	10-4432-2855	\$545	\$3,000	\$1,836	-38.8%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
MISCELLANEOUS	10-4432-3000	\$1,458	\$1,800	\$1,800	0%	
I/T SUPPORT	10-4432-3201	\$4,094	\$5,000	\$5,000	0%	
BUILDING MAINTENANCE/RENT	10-4432-3300	\$1,723	\$4,500	\$5,311	18%	
REPAIRS EQUIPMENT	10-4432-3400	\$10,126	\$20,000	\$21,000	5%	
REPAIRS STREETS - TOWN SHARE	10-4432-3500	\$6,693	\$68,667	\$82,000	19.4%	
REPAIRS STREETS - STATE	10-4432-3600	\$33,846	\$686,675	\$694,564	1.1%	
TRAVEL & TRAINING	10-4432-3700	\$812	\$5,000	\$6,851	37%	
MISS UTILITY	10-4432-3800	\$672	\$550	\$650	18.2%	
UNIFORMS	10-4432-4000	\$1,249	\$4,000	\$6,691	67.3%	
VEHICLE/EQUIPMENT PAYMENTS	10-4432-4300	\$4,414	\$49,029	\$25,230	-48.5%	
STORM WATER MANAGEMENT	10-4432-4700	\$0	\$15,000	\$15,000	0%	
EQUIPMENT	10-4432-4800	\$68	\$6,000	\$6,120	2%	
CAPITAL ASSETS - PW >5k	10-4432-4801	\$0	\$7,759		-100%	
HORTICULTURE	10-4432-4900	\$9,909	\$25,000	\$27,000	8%	
VRA 2014A LOAN DPW BLDG PRINCIPAL	10-4432-5100	\$28,000	\$28,000	\$29,000	3.6%	
VRA 2014A LOAN DPW BLDG INTEREST	10-4432-5110	\$10,163	\$19,924	\$18,744	-5.9%	
INSURANCE PREMIUMS	20-4432-1600	\$2,943	\$13,000	\$5,000	-61.5%	
CONTRACTUAL SERVICES	20-4432-2000	\$3,180	\$14,054	\$11,161	-20.6%	
TELEPHONE	20-4432-2200	\$4,209	\$5,824	\$6,115	5%	
ELECTRICITY	20-4432-2300	\$3,321	\$6,794	\$7,134	5%	
FUEL	20-4432-2500	\$4,439	\$3,882	\$4,076	5%	
GAS, GREASE, & OIL	20-4432-2600	\$6,433	\$8,735	\$9,172	5%	
TIRES & TUBES	20-4432-2700	\$723	\$1,941	\$2,038	5%	
MATERIAL & SUPPLIES	20-4432-2800	\$2,571	\$9,706	\$7,656	-21.1%	
PERMITS & DUES	20-4432-2850	\$0	\$970	\$380	-60.8%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
COMPUTERS & SOFTWARE	20-4432-2855	\$529	\$2,912	\$1,779	-38.9%	
MISCELLANEOUS	20-4432-3000	\$497	\$1,747	\$1,747	0%	
I/T SUPPORT	20-4432-3201	\$3,974	\$4,853	\$4,000	-17.6%	
BUILDING MAINTENANCE/RENT	20-4432-3300	\$3,181	\$4,368	\$5,150	17.9%	
REPAIRS EQUIPMENT	20-4432-3400	\$9,347	\$19,412	\$20,383	5%	
TRAVEL & TRAINING	20-4432-3700	\$494	\$4,853	\$6,650	37%	
MISS UTILITY	20-4432-3800	\$609	\$534	\$634	18.7%	
UNIFORMS	20-4432-4000	\$1,212	\$3,882	\$6,494	67.3%	
VEHICLE/EQUIPMENT PAYMENTS	20-4432-4300	\$4,284	\$47,587	\$24,488	-48.5%	
WATER METERS	20-4432-4400	\$25,500	\$60,000	\$35,000	-41.7%	
WATER INFRASTRUCTURE REPAIRS	20-4432-4500	\$97,317	\$180,000	\$189,000	5%	
EQUIPMENT	20-4432-4800	\$66	\$5,824	\$5,940	2%	
VRA 2014A LOAN DPW BLDG/PRINCIPAL	20-4432-5100	\$56,000	\$56,000	\$58,000	3.6%	
VRA 2014A LOAN DPW BLDG/ INTEREST	20-4432-5110	\$20,326	\$39,848	\$37,487	-5.9%	
INSURANCE PREMIUMS	30-4432-1600	\$2,943	\$11,000	\$4,500	-59.1%	
CHEMICALS	30-4432-1900	\$0	\$17,100	\$17,955	5%	
CONTRACTUAL SERVICES	30-4432-2000	\$3,180	\$14,054	\$11,161	-20.6%	
TELEPHONE	30-4432-2200	\$4,209	\$5,824	\$6,115	5%	
ELECTRICITY	30-4432-2300	\$2,910	\$6,794	\$7,475	10%	
FUEL	30-4432-2500	\$4,439	\$3,882	\$4,076	5%	
GAS, GREASE, & OIL	30-4432-2600	\$6,433	\$8,735	\$9,172	5%	
TIRES & TUBES	30-4432-2700	\$723	\$1,941	\$2,038	5%	
MATERIAL & SUPPLIES	30-4432-2800	\$2,569	\$9,706	\$7,656	-21.1%	
PERMITS & DUES	30-4432-2850	\$0	\$970	\$380	-60.8%	
COMPUTERS & SOFTWARE	30-4432-2855	\$529	\$2,912	\$1,779	-38.9%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
MISCELLANEOUS	30-4432-3000	\$497	\$1,747	\$1,747	0%	
I/T SUPPORT	30-4432-3201	\$3,974	\$4,853	\$4,000	-17.6%	
BUILDING MAINTENANCE/RENT	30-4432-3300	\$1,654	\$4,368	\$5,150	17.9%	
REPAIRS EQUIPMENT	30-4432-3400	\$9,498	\$19,412	\$20,383	5%	
TRAVEL & TRAINING	30-4432-3700	\$494	\$4,853	\$6,650	37%	
MISS UTILITY	30-4432-3800	\$609	\$534	\$634	18.7%	
UNIFORMS	30-4432-4000	\$1,212	\$3,882	\$6,494	67.3%	
VEHICLE/EQUIPMENT PYMTS	30-4432-4300	\$4,284	\$47,587	\$24,488	-48.5%	
SEWER INFRASTRUCTURE REPAIR	30-4432-4500	\$50,399	\$250,000	\$262,000	4.8%	
EQUIPMENT	30-4432-4800	\$189	\$5,824	\$5,940	2%	
VRA 2014A LOAN DPW BLDG PRINCIPAL	30-4432-5100	\$56,000	\$56,000	\$58,000	3.6%	
VRA 2014A LOAN DPW BLDG INTEREST	30-4432-5110	\$20,326	\$39,848	\$37,487	-5.9%	
Total Expenses:		\$632,077	\$2,139,936	\$2,054,289	-4%	
Capital						
PUBLIC WORKS CAPITAL OUTLAY	10-4433-0100	\$0	\$71,400	\$71,818	0.6%	
VEHICLES	20-4433-0100	\$0		\$69,709	N/A	
PUBLIC WORKS CAPITAL OUTLAY WATER	20-4433-0990	\$583	\$1,082,407		-100%	
VEHICLES	30-4433-0100	\$0		\$69,709	N/A	
Total Capital:		\$583	\$1,153,807	\$211,236	-81.7%	
Total Expense Objects:		\$1,520,388	\$4,771,558	\$3,806,657	-20.2%	

Public Safety



The Strasburg Police Department prides itself in public service and dedication to our community. We currently have 18 full-time officers, two part-time officers and two administrative assistants that serve a population of approximately 7,083 residents. We are a proactive, professional department that has an excellent relationship with the citizens and other law enforcement agencies in our area. We are very proud of this Town and we will continue to make it a safe place to live, work, and play. Thank you for visiting our site, and please do not hesitate to contact us with any questions or concerns.

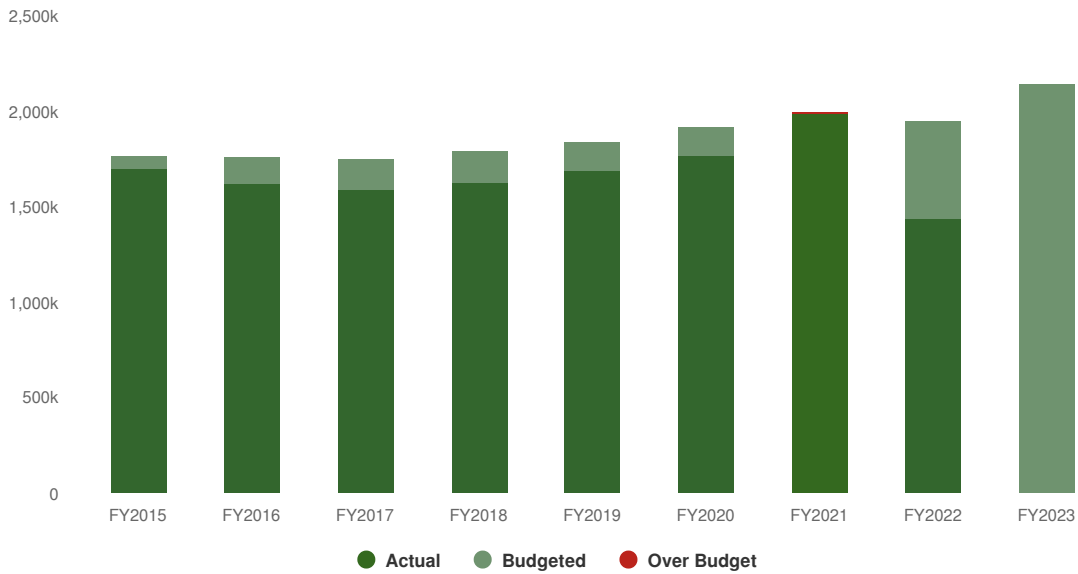
Mission

The Strasburg Police Department will maintain a highly motivated professional staff, dedicated to the Strasburg community. We will have a proactive law enforcement approach, and treat citizens with courtesy and respect, while keeping our streets and neighborhoods safe.

Expenditures Summary

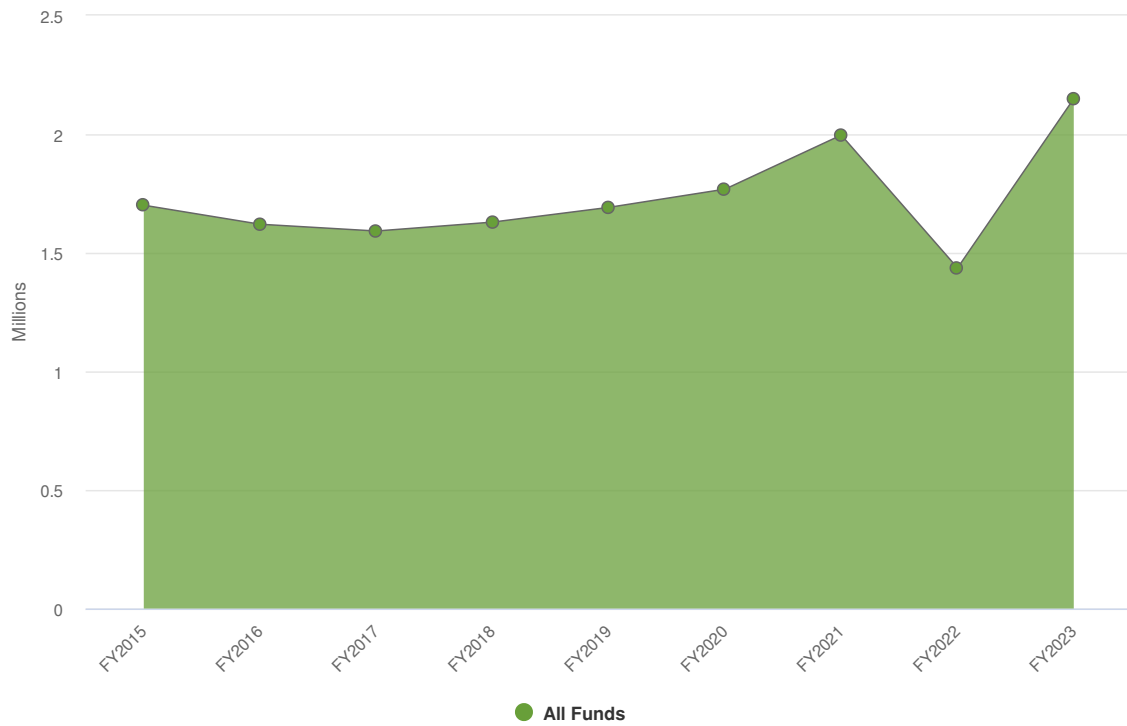
\$2,149,675 **\$202,554**
 (10.40% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund

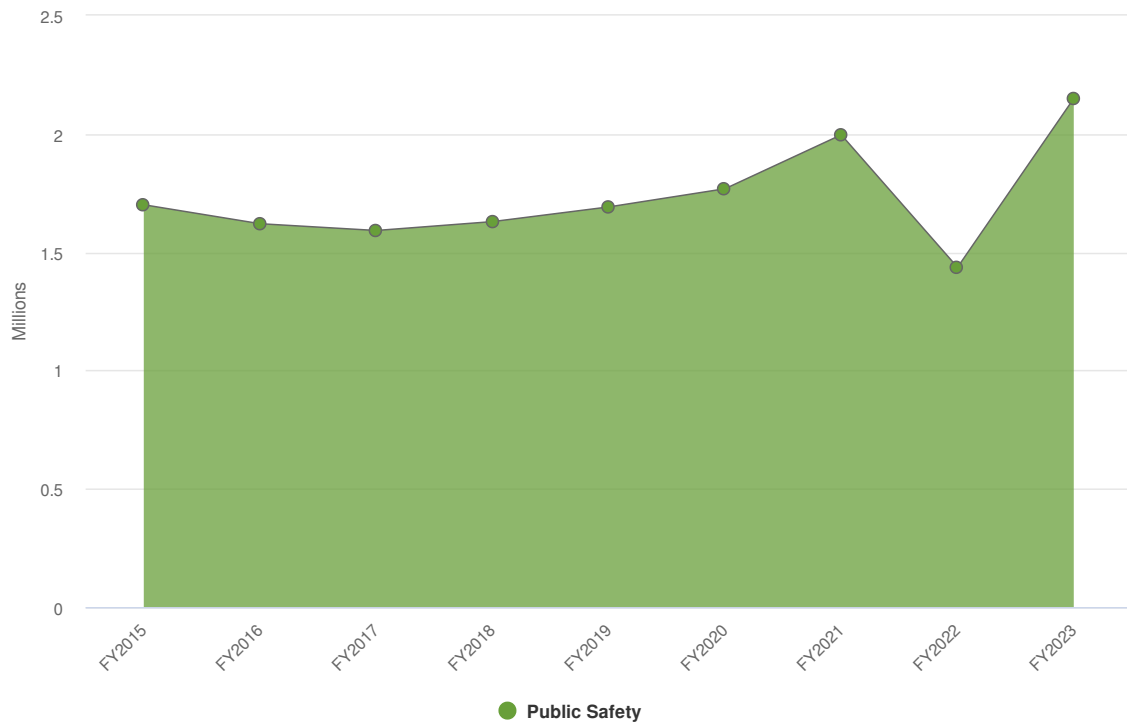


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds					
General Fund					
WAGES & SALARIES-REGULAR	10-4441-7000	\$833,763	\$1,063,610	\$1,187,453	11.6%
WAGES & SALARIES-PART TIME	10-4441-7010	\$39,497	\$51,148	\$55,075	7.7%
PATROL OVERTIME	10-4441-9000	\$92,202	\$93,200	\$93,200	0%
FICA - PUBLIC SAFETY	10-4441-9001	\$68,954	\$85,277	\$95,054	11.5%
VRS - PUBLIC SAFETY	10-4441-9002	\$41,698	\$116,270	\$170,164	46.4%
HEALTH INSURANCE	10-4441-9003	\$100,754	\$119,271	\$173,677	45.6%
CELL STIPEND	10-4441-9005	\$886	\$1,500	\$1,500	0%
INSURANCE PREMIUMS	10-4442-1600	\$15,538	\$60,000	\$40,000	-33.3%
CONTRACTUAL SERVICES	10-4442-2000	\$64,463	\$84,984	\$91,421	7.6%
TELEPHONE	10-4442-2200	\$8,151	\$10,500	\$11,000	4.8%
GAS, GREASE, & OIL	10-4442-2600	\$24,674	\$25,000	\$36,000	44%
TIRES & TUBES	10-4442-2700	\$2,192	\$3,000	\$3,000	0%
MATERIALS & SUPPLIES	10-4442-2800	\$8,960	\$6,500	\$8,000	23.1%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
EQUIPMENT	10-4442-2850	\$5,733	\$15,000	\$15,000	0%
COMPUTERS & SOFTWARE	10-4442-2855	\$3,455	\$3,000	\$4,500	50%
MEMBERSHIP DUES	10-4442-2900	\$330	\$2,500	\$1,500	-40%
MISCELLANEOUS	10-4442-3000	\$3,524	\$5,500	\$6,000	9.1%
I/T SUPPORT	10-4442-3201	\$9,504	\$11,100	\$11,100	0%
REPAIRS EQUIPMENT	10-4442-3400	\$18,624	\$32,600	\$30,000	-8%
TRAVEL & TRAINING	10-4442-3700	\$10,549	\$17,500	\$22,000	25.7%
COMMUNITY POLICING	10-4442-3900	\$11,217	\$8,000	\$8,500	6.3%
UNIFORMS	10-4442-4000	\$11,202	\$22,000	\$22,500	2.3%
VEHICLE PAYMENTS	10-4442-4300	\$20,864	\$58,291	\$33,874	-41.9%
FIREARMS/RANGE	10-4442-4400	\$4,577	\$9,000	\$9,000	0%
CAPITAL	10-4443-0100	\$34,731	\$42,370		-100%
CAPITAL PROJECTS - O	10-4443-0101			\$20,157	N/A
Total General Fund:		\$1,436,043	\$1,947,121	\$2,149,675	10.4%
Total All Funds:		\$1,436,043	\$1,947,121	\$2,149,675	10.4%

Expenditures by Function

Budgeted and Historical Expenditures by Function

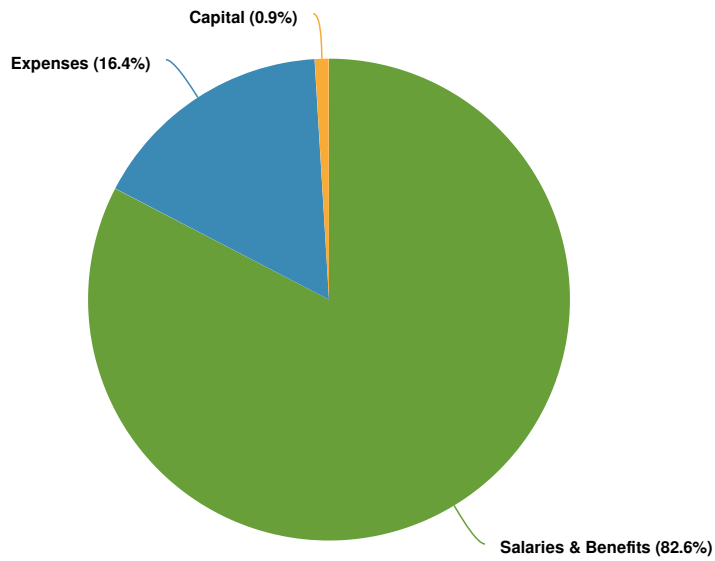


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Public Safety						
WAGES & SALARIES-REGULAR	10-4441-7000	\$833,763	\$1,063,610	\$1,187,453	11.6%	
WAGES & SALARIES-PART TIME	10-4441-7010	\$39,497	\$51,148	\$55,075	7.7%	
PATROL OVERTIME	10-4441-9000	\$92,202	\$93,200	\$93,200	0%	
FICA - PUBLIC SAFETY	10-4441-9001	\$68,954	\$85,277	\$95,054	11.5%	
VRS - PUBLIC SAFETY	10-4441-9002	\$41,698	\$116,270	\$170,164	46.4%	
HEALTH INSURANCE	10-4441-9003	\$100,754	\$119,271	\$173,677	45.6%	
CELL STIPEND	10-4441-9005	\$886	\$1,500	\$1,500	0%	
INSURANCE PREMIUMS	10-4442-1600	\$15,538	\$60,000	\$40,000	-33.3%	
CONTRACTUAL SERVICES	10-4442-2000	\$64,463	\$84,984	\$91,421	7.6%	
TELEPHONE	10-4442-2200	\$8,151	\$10,500	\$11,000	4.8%	

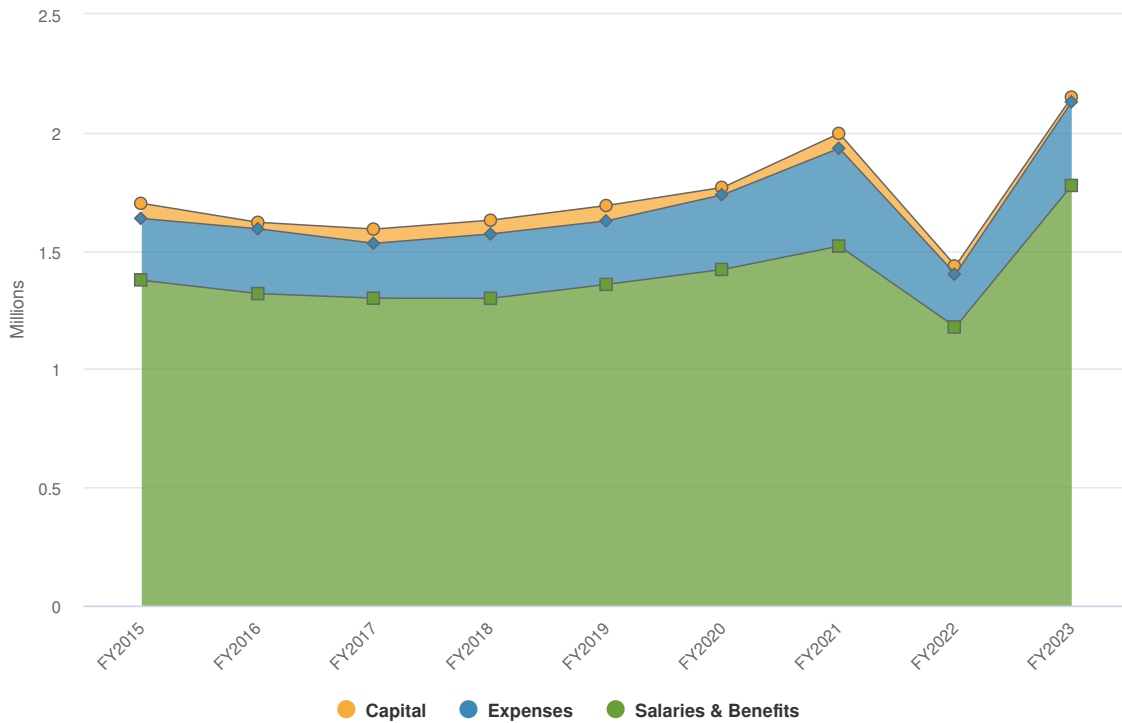
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
GAS, GREASE, & OIL	10-4442-2600	\$24,674	\$25,000	\$36,000	44%	
TIRES & TUBES	10-4442-2700	\$2,192	\$3,000	\$3,000	0%	
MATERIALS & SUPPLIES	10-4442-2800	\$8,960	\$6,500	\$8,000	23.1%	
EQUIPMENT	10-4442-2850	\$5,733	\$15,000	\$15,000	0%	
COMPUTERS & SOFTWARE	10-4442-2855	\$3,455	\$3,000	\$4,500	50%	
MEMBERSHIP DUES	10-4442-2900	\$330	\$2,500	\$1,500	-40%	
MISCELLANEOUS	10-4442-3000	\$3,524	\$5,500	\$6,000	9.1%	
I/T SUPPORT	10-4442-3201	\$9,504	\$11,100	\$11,100	0%	
REPAIRS EQUIPMENT	10-4442-3400	\$18,624	\$32,600	\$30,000	-8%	
TRAVEL & TRAINING	10-4442-3700	\$10,549	\$17,500	\$22,000	25.7%	
COMMUNITY POLICING	10-4442-3900	\$11,217	\$8,000	\$8,500	6.3%	
UNIFORMS	10-4442-4000	\$11,202	\$22,000	\$22,500	2.3%	
VEHICLE PAYMENTS	10-4442-4300	\$20,864	\$58,291	\$33,874	-41.9%	
FIREARMS/RANGE	10-4442-4400	\$4,577	\$9,000	\$9,000	0%	
CAPITAL	10-4443-0100	\$34,731	\$42,370		-100%	
CAPITAL PROJECTS - O	10-4443-0101			\$20,157	N/A	
Total Public Safety:		\$1,436,043	\$1,947,121	\$2,149,675	10.4%	
Total Expenditures:		\$1,436,043	\$1,947,121	\$2,149,675	10.4%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
WAGES & SALARIES-REGULAR	10-4441-7000	\$833,763	\$1,063,610	\$1,187,453	11.6%	
WAGES & SALARIES-PART TIME	10-4441-7010	\$39,497	\$51,148	\$55,075	7.7%	
PATROL OVERTIME	10-4441-9000	\$92,202	\$93,200	\$93,200	0%	
FICA - PUBLIC SAFETY	10-4441-9001	\$68,954	\$85,277	\$95,054	11.5%	
VRS - PUBLIC SAFETY	10-4441-9002	\$41,698	\$116,270	\$170,164	46.4%	
HEALTH INSURANCE	10-4441-9003	\$100,754	\$119,271	\$173,677	45.6%	
CELL STIPEND	10-4441-9005	\$886	\$1,500	\$1,500	0%	
Total Salaries & Benefits:		\$1,177,754	\$1,530,276	\$1,776,123	16.1%	
Expenses						
INSURANCE PREMIUMS	10-4442-1600	\$15,538	\$60,000	\$40,000	-33.3%	
CONTRACTUAL SERVICES	10-4442-2000	\$64,463	\$84,984	\$91,421	7.6%	
TELEPHONE	10-4442-2200	\$8,151	\$10,500	\$11,000	4.8%	
GAS, GREASE, & OIL	10-4442-2600	\$24,674	\$25,000	\$36,000	44%	
TIRES & TUBES	10-4442-2700	\$2,192	\$3,000	\$3,000	0%	
MATERIALS & SUPPLIES	10-4442-2800	\$8,960	\$6,500	\$8,000	23.1%	
EQUIPMENT	10-4442-2850	\$5,733	\$15,000	\$15,000	0%	
COMPUTERS & SOFTWARE	10-4442-2855	\$3,455	\$3,000	\$4,500	50%	
MEMBERSHIP DUES	10-4442-2900	\$330	\$2,500	\$1,500	-40%	
MISCELLANEOUS	10-4442-3000	\$3,524	\$5,500	\$6,000	9.1%	
I/T SUPPORT	10-4442-3201	\$9,504	\$11,100	\$11,100	0%	
REPAIRS EQUIPMENT	10-4442-3400	\$18,624	\$32,600	\$30,000	-8%	
TRAVEL & TRAINING	10-4442-3700	\$10,549	\$17,500	\$22,000	25.7%	
COMMUNITY POLICING	10-4442-3900	\$11,217	\$8,000	\$8,500	6.3%	
UNIFORMS	10-4442-4000	\$11,202	\$22,000	\$22,500	2.3%	
VEHICLE PAYMENTS	10-4442-4300	\$20,864	\$58,291	\$33,874	-41.9%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FIREARMS/RANGE	10-4442-4400	\$4,577	\$9,000	\$9,000	0%	
Total Expenses:		\$223,558	\$374,475	\$353,395	-5.6%	
Capital						
CAPITAL	10-4443-0100	\$34,731	\$42,370		-100%	
CAPITAL PROJECTS - O	10-4443-0101			\$20,157	N/A	
Total Capital:		\$34,731	\$42,370	\$20,157	-52.4%	
Total Expense Objects:		\$1,436,043	\$1,947,121	\$2,149,675	10.4%	

Utilities

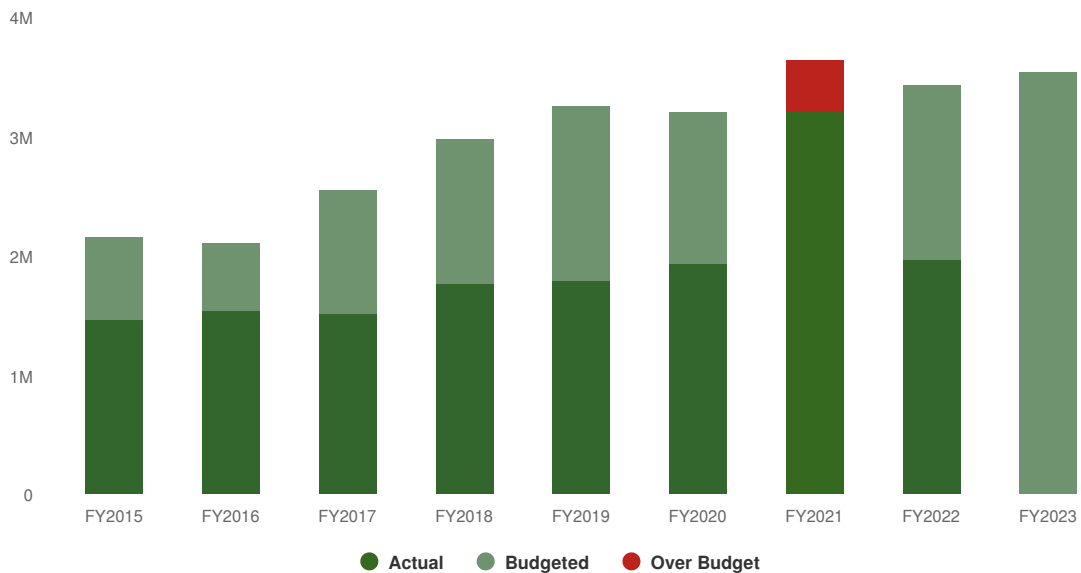


Strasburg Department of Public Works & Utilities delivers a variety of services to our community. ? Public Works and Utilities is responsible for installing and maintaining all the infrastructure needs of the Town of Strasburg such as water and waste treatment, water and sewer lines and street maintenance.

Expenditures Summary

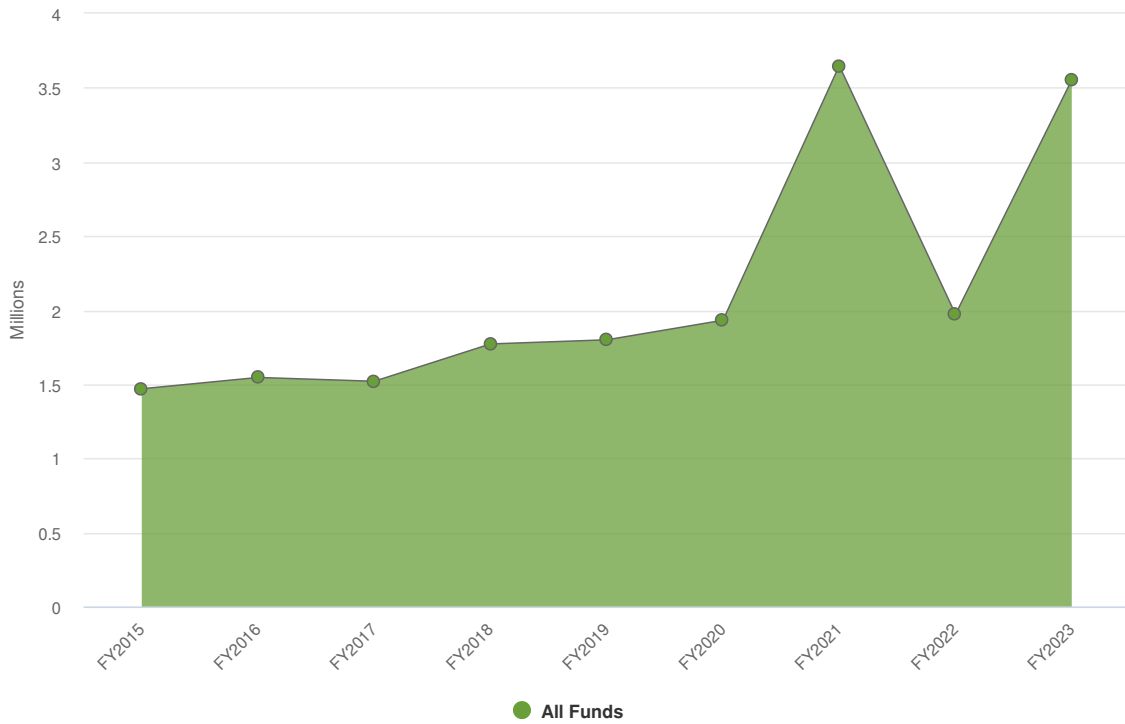
\$3,552,520 **\$119,459**
 (3.48% vs. prior year)

Utilities (Water & Sewer) Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund



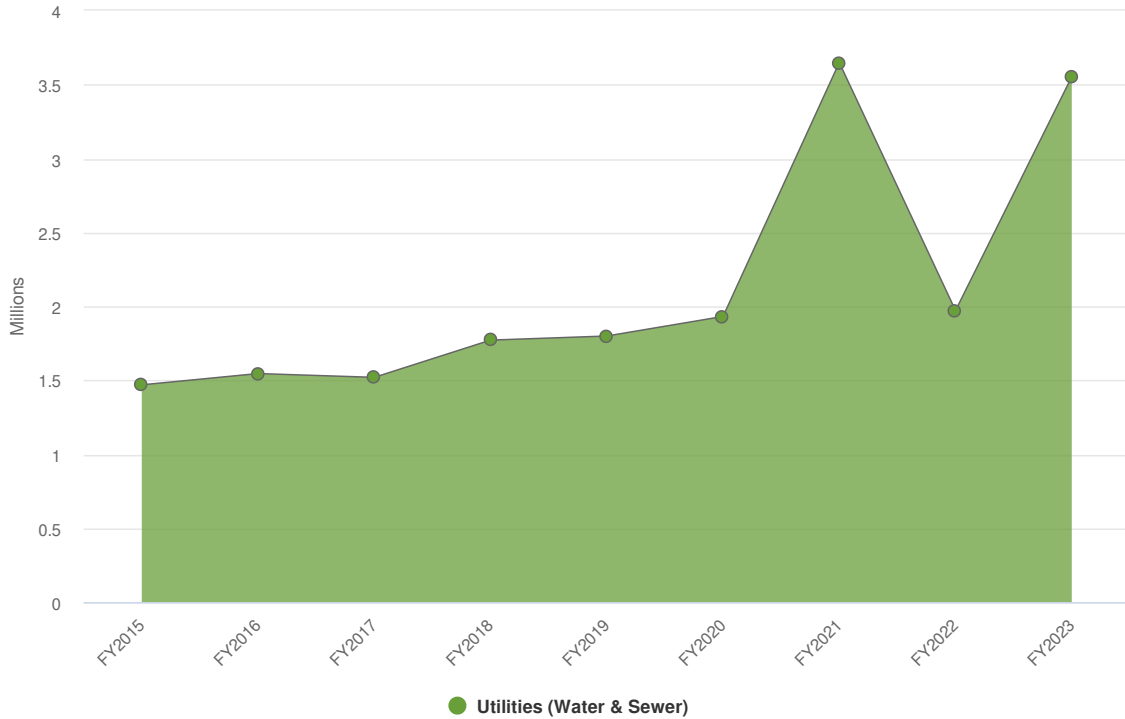
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds					
Water Fund					
SALARIES & WAGES - REGULAR	20-4451-7000	\$265,573	\$371,781	\$388,613	4.5%
SALARIES & WAGES-PART TIME	20-4451-8000	\$1,300			N/A
SALARIES & WAGES - OVERTIME	20-4451-9000	\$12,842	\$20,000	\$15,000	-25%
FICA - WATER PLANT	20-4451-9001	\$19,790	\$28,440	\$29,730	4.5%
VRS - WATER PLANT	20-4451-9002	\$14,564	\$38,776	\$55,687	43.6%
HEALTH INSURANCE	20-4451-9003	\$29,582	\$54,112	\$47,379	-12.4%
CELL STIPEND	20-4451-9005	\$1,357	\$850	\$725	-14.7%
INSURANCE PREMIUMS	20-4452-1600	\$7,298	\$32,000	\$11,000	-65.6%
WATER PLANT CHEMICALS	20-4452-1900	\$49,416	\$62,830	\$90,700	44.4%
CONTRACTURAL SERVICES	20-4452-2000	\$21,692	\$42,500	\$41,008	-3.5%
TELEPHONE	20-4452-2200	\$2,470	\$3,500	\$3,200	-8.6%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
ELECTRICITY	20-4452-2300	\$59,442	\$92,500	\$101,750	10%
FUEL/LP	20-4452-2500	\$4,230	\$6,000	\$5,000	-16.7%
GAS, GREASE, & OIL	20-4452-2600	\$1,688	\$3,090	\$3,000	-2.9%
MATERIALS & SUPPLIES	20-4452-2800	\$2,071	\$4,000	\$4,500	12.5%
PERMIT/DUES	20-4452-2850	\$8,607	\$11,000	\$11,568	5.2%
COMPUTERS & SOFTWARE	20-4452-2855	\$680	\$2,000	\$3,480	74%
LAB OPERATING	20-4452-2900	\$3,921	\$11,021	\$10,000	-9.3%
MISCELLANEOUS	20-4452-3000	\$564	\$3,000	\$3,000	0%
TESTING	20-4452-3100	\$6,996	\$6,748	\$10,006	48.3%
I/T SUPPORT	20-4452-3201	\$7,177	\$4,800	\$8,000	66.7%
BUILDING MAINTENANCE	20-4452-3300	\$1,507	\$9,000	\$9,000	0%
REPAIRS EQUIPMENT	20-4452-3400	\$50,890	\$43,517	\$45,000	3.4%
TRAVEL & TRAINING	20-4452-3700	\$1,096	\$4,000	\$5,498	37.5%
UNIFORMS	20-4452-4000	\$2,405	\$5,500	\$5,696	3.6%
EQUIPMENT	20-4452-4700	\$106	\$8,240	\$8,800	6.8%
TANK MAINTENANCE	20-4452-4900	\$81,342	\$60,000	\$81,342	35.6%
WTP LOAN-RURAL DEV	20-4452-5000	\$240,558	\$481,120	\$481,120	0%
CAPITAL	20-4453-0990	\$0	\$40,000	\$31,500	-21.2%
Total Water Fund:		\$899,161	\$1,450,325	\$1,511,302	4.2%
Sewer Fund					
SALARIES & WAGES - REGULAR	30-4451-7000	\$253,718	\$313,951	\$349,322	11.3%
WAGES - PARTTIME	30-4451-8000	\$1,350			N/A
SALARIES & WAGES - OVERTIME	30-4451-9000	\$5,334	\$11,700	\$11,700	0%
FICA - SEWER PLANT	30-4451-9001	\$18,084	\$24,017	\$26,723	11.3%
VRS - SEWER PLANT	30-4451-9002	\$13,801	\$32,744	\$50,059	52.9%
HEALTH INSURANCE	30-4451-9003	\$34,676	\$51,799	\$55,151	6.5%
CELL STIPEND	30-4451-9005	\$711		\$500	N/A

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
INSURANCE PREMIUMS	30-4452-1600	\$8,175	\$35,000	\$12,500	-64.3%
CHEMICALS	30-4452-1900	\$92,678	\$145,000	\$155,000	6.9%
CONTRACTUAL SERVICES	30-4452-2000	\$20,128	\$25,000	\$29,641	18.6%
TELEPHONE	30-4452-2200	\$3,922	\$5,500	\$6,400	16.4%
ELECTRICITY	30-4452-2300	\$90,140	\$162,000	\$172,000	6.2%
FUEL - HEAT	30-4452-2500	\$6,646	\$4,000	\$6,000	50%
GAS, GREASE, & OIL	30-4452-2600	\$1,263	\$4,500	\$5,500	22.2%
MATERIALS & SUPPLIES	30-4452-2800	\$4,866	\$9,500	\$10,000	5.3%
PERMITS/DUES	30-4452-2850	\$10,129	\$10,000	\$10,200	2%
COMPUTERS & SOFTWARE	30-4452-2855	\$202	\$2,000	\$2,250	12.5%
LAB OPERATING	30-4452-2900	\$17,439	\$34,000	\$36,000	5.9%
MISCELLANEOUS	30-4452-3000	\$333	\$2,250	\$2,250	0%
TESTING	30-4452-3100	\$0	\$4,000	\$6,000	50%
I/T SUPPORT	30-4452-3201	\$2,687	\$4,500	\$5,500	22.2%
BUILDING MAINTENANCE	30-4452-3300	\$2,633	\$8,000	\$9,000	12.5%
REPAIRS EQUIPMENT	30-4452-3400	\$70,468	\$94,000	\$99,925	6.3%
PUMP STATION REPAIRS	30-4452-3450	\$5,195	\$17,000	\$19,915	17.1%
TRAVEL & TRAINING	30-4452-3700	\$778	\$4,600	\$4,598	0%
UNIFORMS	30-4452-4000	\$1,444	\$5,300	\$5,696	7.5%
EQUIPMENT - SEWER PLANT	30-4452-4800	\$0	\$6,000	\$5,940	-1%
CAPITAL ASSETS >5k	30-4452-4801	\$0	\$24,160		-100%
VRA LOAN/UPGRADE WWTP	30-4452-5100	\$327,681	\$655,715	\$655,715	0%
SLUDGE REMOVAL	30-4452-5500	\$57,015	\$97,000	\$96,728	-0.3%
POLLUTION CREDITS	30-4452-5600	\$0	\$15,000	\$15,000	0%
SEWER PLANT CAPITAL OUTLAY	30-4453-0990	\$21,022	\$174,500	\$176,005	0.9%
Total Sewer Fund:		\$1,072,514	\$1,982,736	\$2,041,218	2.9%
Total All Funds:		\$1,971,676	\$3,433,061	\$3,552,520	3.5%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Utilities (Water & Sewer)						
SALARIES & WAGES - REGULAR	20-4451-7000	\$265,573	\$371,781	\$388,613	4.5%	
SALARIES & WAGES-PART TIME	20-4451-8000	\$1,300			N/A	
SALARIES & WAGES - OVERTIME	20-4451-9000	\$12,842	\$20,000	\$15,000	-25%	
FICA - WATER PLANT	20-4451-9001	\$19,790	\$28,440	\$29,730	4.5%	
VRS - WATER PLANT	20-4451-9002	\$14,564	\$38,776	\$55,687	43.6%	
HEALTH INSURANCE	20-4451-9003	\$29,582	\$54,112	\$47,379	-12.4%	
CELL STIPEND	20-4451-9005	\$1,357	\$850	\$725	-14.7%	
SALARIES & WAGES - REGULAR	30-4451-7000	\$253,718	\$313,951	\$349,322	11.3%	
WAGES - PARTTIME	30-4451-8000	\$1,350			N/A	

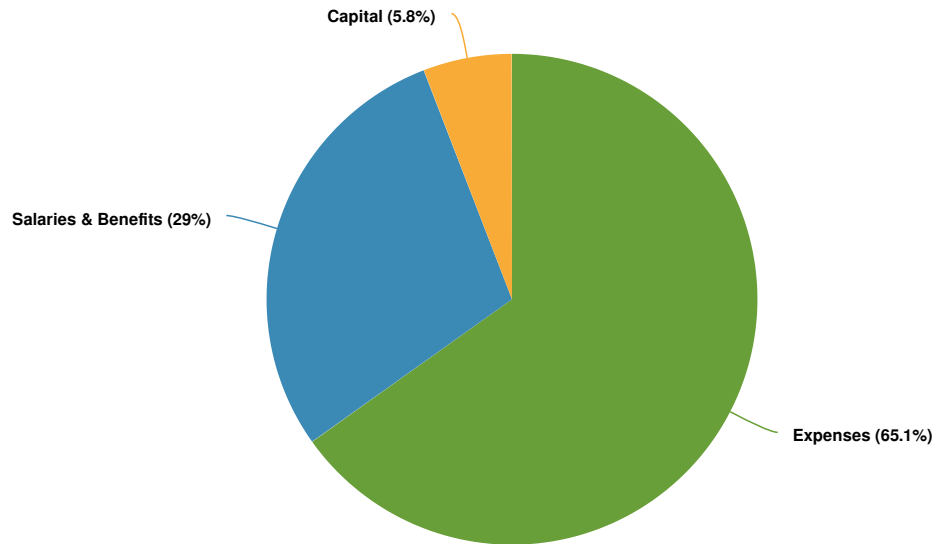
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
SALARIES & WAGES - OVERTIME	30-4451-9000	\$5,334	\$11,700	\$11,700	0%	
FICA - SEWER PLANT	30-4451-9001	\$18,084	\$24,017	\$26,723	11.3%	
VRS - SEWER PLANT	30-4451-9002	\$13,801	\$32,744	\$50,059	52.9%	
HEALTH INSURANCE	30-4451-9003	\$34,676	\$51,799	\$55,151	6.5%	
CELL STIPEND	30-4451-9005	\$711		\$500	N/A	
INSURANCE PREMIUMS	20-4452-1600	\$7,298	\$32,000	\$11,000	-65.6%	
WATER PLANT CHEMICALS	20-4452-1900	\$49,416	\$62,830	\$90,700	44.4%	
CONTRACTURAL SERVICES	20-4452-2000	\$21,692	\$42,500	\$41,008	-3.5%	
TELEPHONE	20-4452-2200	\$2,470	\$3,500	\$3,200	-8.6%	
ELECTRICITY	20-4452-2300	\$59,442	\$92,500	\$101,750	10%	
FUEL/LP	20-4452-2500	\$4,230	\$6,000	\$5,000	-16.7%	
GAS, GREASE, & OIL	20-4452-2600	\$1,688	\$3,090	\$3,000	-2.9%	
MATERIALS & SUPPLIES	20-4452-2800	\$2,071	\$4,000	\$4,500	12.5%	
PERMIT/DUES	20-4452-2850	\$8,607	\$11,000	\$11,568	5.2%	
COMPUTERS & SOFTWARE	20-4452-2855	\$680	\$2,000	\$3,480	74%	
LAB OPERATING	20-4452-2900	\$3,921	\$11,021	\$10,000	-9.3%	
MISCELLANEOUS	20-4452-3000	\$564	\$3,000	\$3,000	0%	
TESTING	20-4452-3100	\$6,996	\$6,748	\$10,006	48.3%	
I/T SUPPORT	20-4452-3201	\$7,177	\$4,800	\$8,000	66.7%	
BUILDING MAINTENANCE	20-4452-3300	\$1,507	\$9,000	\$9,000	0%	
REPAIRS EQUIPMENT	20-4452-3400	\$50,890	\$43,517	\$45,000	3.4%	
TRAVEL & TRAINING	20-4452-3700	\$1,096	\$4,000	\$5,498	37.5%	
UNIFORMS	20-4452-4000	\$2,405	\$5,500	\$5,696	3.6%	
EQUIPMENT	20-4452-4700	\$106	\$8,240	\$8,800	6.8%	
TANK MAINTENANCE	20-4452-4900	\$81,342	\$60,000	\$81,342	35.6%	
WTP LOAN-RURAL DEV	20-4452-5000	\$240,558	\$481,120	\$481,120	0%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
INSURANCE PREMIUMS	30-4452-1600	\$8,175	\$35,000	\$12,500	-64.3%	
CHEMICALS	30-4452-1900	\$92,678	\$145,000	\$155,000	6.9%	
CONTRACTUAL SERVICES	30-4452-2000	\$20,128	\$25,000	\$29,641	18.6%	
TELEPHONE	30-4452-2200	\$3,922	\$5,500	\$6,400	16.4%	
ELECTRICITY	30-4452-2300	\$90,140	\$162,000	\$172,000	6.2%	
FUEL - HEAT	30-4452-2500	\$6,646	\$4,000	\$6,000	50%	
GAS, GREASE, & OIL	30-4452-2600	\$1,263	\$4,500	\$5,500	22.2%	
MATERIALS & SUPPLIES	30-4452-2800	\$4,866	\$9,500	\$10,000	5.3%	
PERMITS/DUES	30-4452-2850	\$10,129	\$10,000	\$10,200	2%	
COMPUTERS & SOFTWARE	30-4452-2855	\$202	\$2,000	\$2,250	12.5%	
LAB OPERATING	30-4452-2900	\$17,439	\$34,000	\$36,000	5.9%	
MISCELLANEOUS	30-4452-3000	\$333	\$2,250	\$2,250	0%	
TESTING	30-4452-3100	\$0	\$4,000	\$6,000	50%	
I/T SUPPORT	30-4452-3201	\$2,687	\$4,500	\$5,500	22.2%	
BUILDING MAINTENANCE	30-4452-3300	\$2,633	\$8,000	\$9,000	12.5%	
REPAIRS EQUIPMENT	30-4452-3400	\$70,468	\$94,000	\$99,925	6.3%	
PUMP STATION REPAIRS	30-4452-3450	\$5,195	\$17,000	\$19,915	17.1%	
TRAVEL & TRAINING	30-4452-3700	\$778	\$4,600	\$4,598	0%	
UNIFORMS	30-4452-4000	\$1,444	\$5,300	\$5,696	7.5%	
EQUIPMENT - SEWER PLANT	30-4452-4800	\$0	\$6,000	\$5,940	-1%	
CAPITAL ASSETS >5k	30-4452-4801	\$0	\$24,160		-100%	
VRA LOAN/UPGRADE WWTP	30-4452-5100	\$327,681	\$655,715	\$655,715	0%	
SLUDGE REMOVAL	30-4452-5500	\$57,015	\$97,000	\$96,728	-0.3%	
POLLUTION CREDITS	30-4452-5600	\$0	\$15,000	\$15,000	0%	
CAPITAL	20-4453-0990	\$0	\$40,000	\$31,500	-21.2%	
SEWER PLANT CAPITAL OUTLAY	30-4453-0990	\$21,022	\$174,500	\$176,005	0.9%	

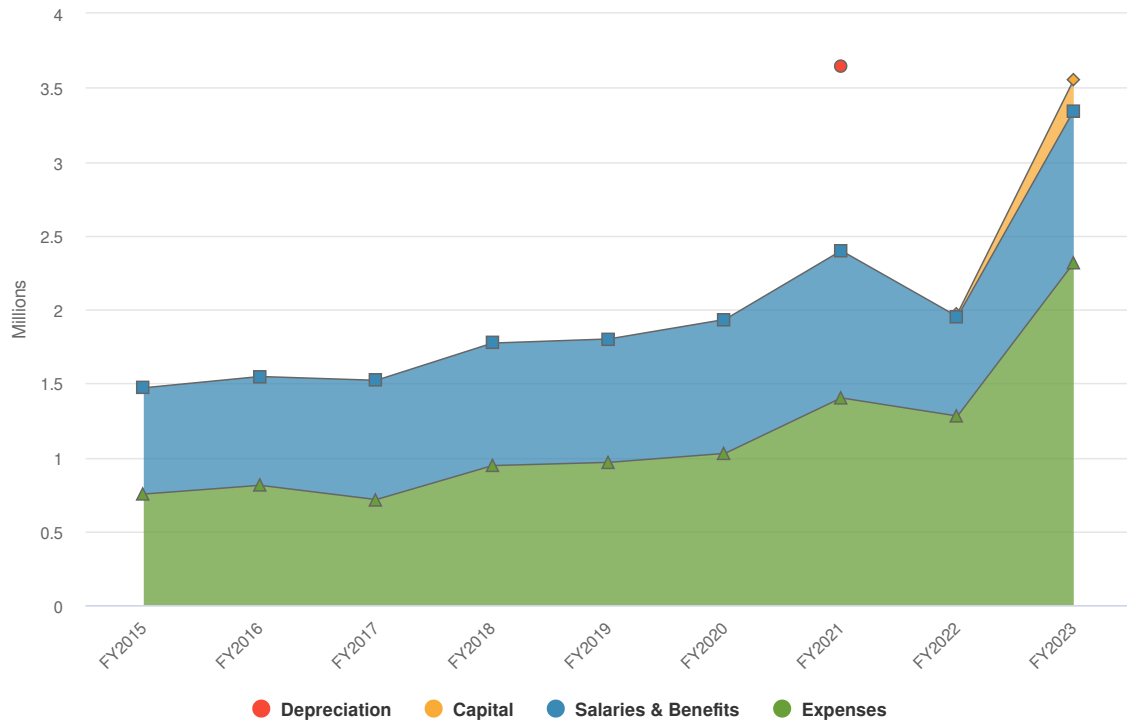
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Utilities (Water & Sewer):		\$1,971,675	\$3,433,061	\$3,552,520	3.5%	
Total Expenditures:		\$1,971,675	\$3,433,061	\$3,552,520	3.5%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES & WAGES - REGULAR	20-4451-7000	\$265,573	\$371,781	\$388,613	4.5%	
SALARIES & WAGES-PART TIME	20-4451-8000	\$1,300			N/A	
SALARIES & WAGES - OVERTIME	20-4451-9000	\$12,842	\$20,000	\$15,000	-25%	
FICA - WATER PLANT	20-4451-9001	\$19,790	\$28,440	\$29,730	4.5%	
VRS - WATER PLANT	20-4451-9002	\$14,564	\$38,776	\$55,687	43.6%	
HEALTH INSURANCE	20-4451-9003	\$29,582	\$54,112	\$47,379	-12.4%	
CELL STIPEND	20-4451-9005	\$1,357	\$850	\$725	-14.7%	
SALARIES & WAGES - REGULAR	30-4451-7000	\$253,718	\$313,951	\$349,322	11.3%	
WAGES - PARTTIME	30-4451-8000	\$1,350			N/A	
SALARIES & WAGES - OVERTIME	30-4451-9000	\$5,334	\$11,700	\$11,700	0%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FICA - SEWER PLANT	30-4451-9001	\$18,084	\$24,017	\$26,723	11.3%	
VRS - SEWER PLANT	30-4451-9002	\$13,801	\$32,744	\$50,059	52.9%	
HEALTH INSURANCE	30-4451-9003	\$34,676	\$51,799	\$55,151	6.5%	
CELL STIPEND	30-4451-9005	\$711		\$500	N/A	
Total Salaries & Benefits:		\$672,679	\$948,170	\$1,030,589	8.7%	
Expenses						
INSURANCE PREMIUMS	20-4452-1600	\$7,298	\$32,000	\$11,000	-65.6%	
WATER PLANT CHEMICALS	20-4452-1900	\$49,416	\$62,830	\$90,700	44.4%	
CONTRACTURAL SERVICES	20-4452-2000	\$21,692	\$42,500	\$41,008	-3.5%	
TELEPHONE	20-4452-2200	\$2,470	\$3,500	\$3,200	-8.6%	
ELECTRICITY	20-4452-2300	\$59,442	\$92,500	\$101,750	10%	
FUEL/LP	20-4452-2500	\$4,230	\$6,000	\$5,000	-16.7%	
GAS, GREASE, & OIL	20-4452-2600	\$1,688	\$3,090	\$3,000	-2.9%	
MATERIALS & SUPPLIES	20-4452-2800	\$2,071	\$4,000	\$4,500	12.5%	
PERMIT/DUES	20-4452-2850	\$8,607	\$11,000	\$11,568	5.2%	
COMPUTERS & SOFTWARE	20-4452-2855	\$680	\$2,000	\$3,480	74%	
LAB OPERATING	20-4452-2900	\$3,921	\$11,021	\$10,000	-9.3%	
MISCELLANEOUS	20-4452-3000	\$564	\$3,000	\$3,000	0%	
TESTING	20-4452-3100	\$6,996	\$6,748	\$10,006	48.3%	
I/T SUPPORT	20-4452-3201	\$7,177	\$4,800	\$8,000	66.7%	
BUILDING MAINTENANCE	20-4452-3300	\$1,507	\$9,000	\$9,000	0%	
REPAIRS EQUIPMENT	20-4452-3400	\$50,890	\$43,517	\$45,000	3.4%	
TRAVEL & TRAINING	20-4452-3700	\$1,096	\$4,000	\$5,498	37.5%	
UNIFORMS	20-4452-4000	\$2,405	\$5,500	\$5,696	3.6%	
EQUIPMENT	20-4452-4700	\$106	\$8,240	\$8,800	6.8%	
TANK MAINTENANCE	20-4452-4900	\$81,342	\$60,000	\$81,342	35.6%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WTP LOAN-RURAL DEV	20-4452-5000	\$240,558	\$481,120	\$481,120	0%	
INSURANCE PREMIUMS	30-4452-1600	\$8,175	\$35,000	\$12,500	-64.3%	
CHEMICALS	30-4452-1900	\$92,678	\$145,000	\$155,000	6.9%	
CONTRACTUAL SERVICES	30-4452-2000	\$20,128	\$25,000	\$29,641	18.6%	
TELEPHONE	30-4452-2200	\$3,922	\$5,500	\$6,400	16.4%	
ELECTRICITY	30-4452-2300	\$90,140	\$162,000	\$172,000	6.2%	
FUEL - HEAT	30-4452-2500	\$6,646	\$4,000	\$6,000	50%	
GAS, GREASE, & OIL	30-4452-2600	\$1,263	\$4,500	\$5,500	22.2%	
MATERIALS & SUPPLIES	30-4452-2800	\$4,866	\$9,500	\$10,000	5.3%	
PERMITS/DUES	30-4452-2850	\$10,129	\$10,000	\$10,200	2%	
COMPUTERS & SOFTWARE	30-4452-2855	\$202	\$2,000	\$2,250	12.5%	
LAB OPERATING	30-4452-2900	\$17,439	\$34,000	\$36,000	5.9%	
MISCELLANEOUS	30-4452-3000	\$333	\$2,250	\$2,250	0%	
TESTING	30-4452-3100	\$0	\$4,000	\$6,000	50%	
I/T SUPPORT	30-4452-3201	\$2,687	\$4,500	\$5,500	22.2%	
BUILDING MAINTENANCE	30-4452-3300	\$2,633	\$8,000	\$9,000	12.5%	
REPAIRS EQUIPMENT	30-4452-3400	\$70,468	\$94,000	\$99,925	6.3%	
PUMP STATION REPAIRS	30-4452-3450	\$5,195	\$17,000	\$19,915	17.1%	
TRAVEL & TRAINING	30-4452-3700	\$778	\$4,600	\$4,598	0%	
UNIFORMS	30-4452-4000	\$1,444	\$5,300	\$5,696	7.5%	
EQUIPMENT - SEWER PLANT	30-4452-4800	\$0	\$6,000	\$5,940	-1%	
CAPITAL ASSETS >5k	30-4452-4801	\$0	\$24,160		-100%	
VRA LOAN/UPGRADE WWTP	30-4452-5100	\$327,681	\$655,715	\$655,715	0%	
SLUDGE REMOVAL	30-4452-5500	\$57,015	\$97,000	\$96,728	-0.3%	
POLLUTION CREDITS	30-4452-5600	\$0	\$15,000	\$15,000	0%	
Total Expenses:		\$1,277,975	\$2,270,391	\$2,314,426	1.9%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Capital						
CAPITAL	20-4453-0990	\$0	\$40,000	\$31,500	-21.2%	
SEWER PLANT CAPITAL OUTLAY	30-4453-0990	\$21,022	\$174,500	\$176,005	0.9%	
Total Capital:		\$21,022	\$214,500	\$207,505	-3.3%	
Total Expense Objects:		\$1,971,675	\$3,433,061	\$3,552,520	3.5%	

Strategic Initiatives

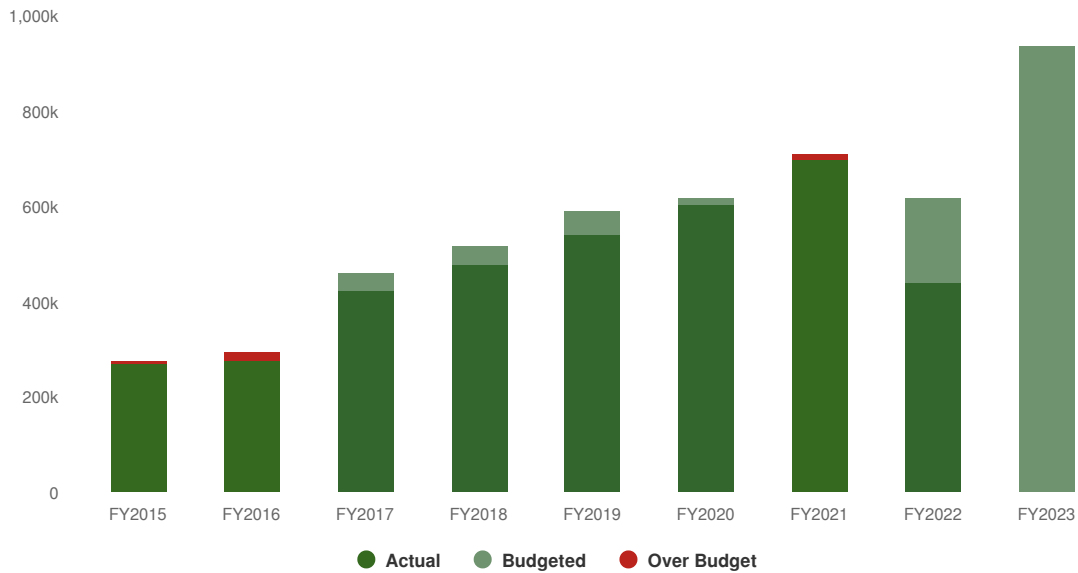


Economic Development is a group of activities and policy interventions that result in a net gain of money in the community. For the Town of Strasburg, Economic Development activities are focused around the development of the Northern Shenandoah Business Park, business recruitment, business retention and business expansion. We work in partnership with Shenandoah County Economic Development and Tourism [\[link\]](#), the Shenandoah Valley Partnership [\[link\]](#) and Virginia Economic Development Partnership [\[link\]](#) to get resources including incentives, workforce development programs and more for our businesses.

Expenditures Summary

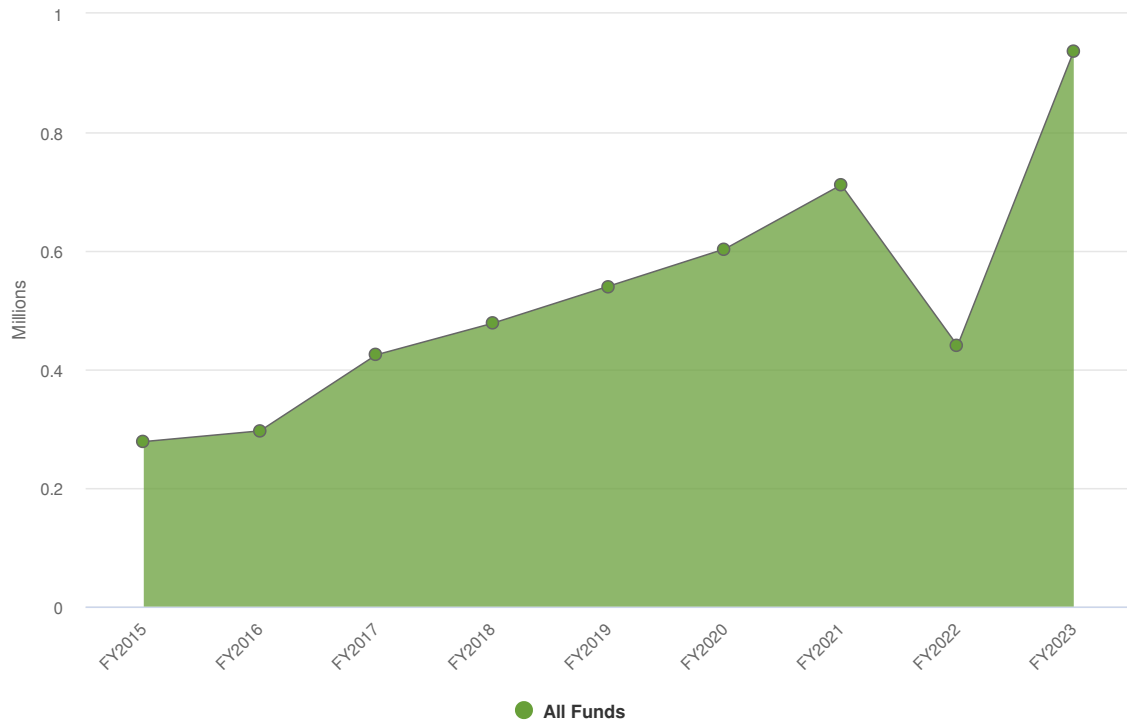
\$936,861 **\$317,643**
 (51.30% vs. prior year)

Strategic Initiatives Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund



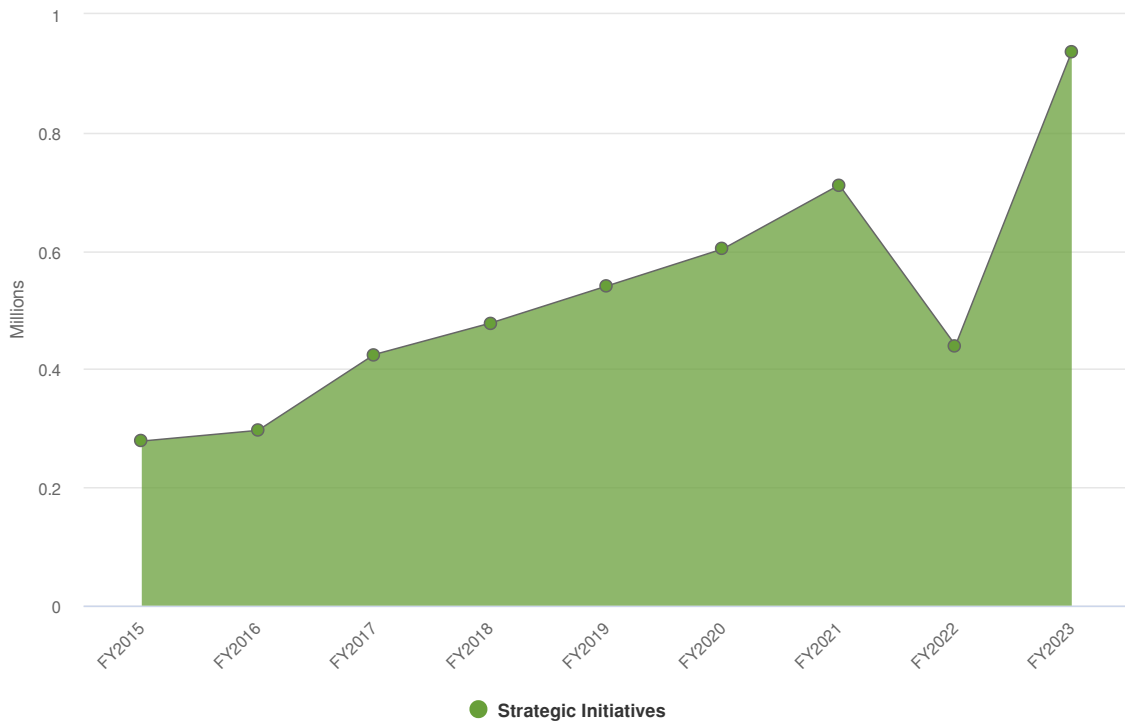
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
All Funds					
General Fund					
SALARIES & WAGES-REGULAR	10-4461-7000	\$21,633	\$20,056	\$73,137	264.7%
SALARIES & WAGES - P	10-4461-8000	\$100		\$26,458	N/A
SALARIES & WAGES-OVERTIME	10-4461-9000	\$0	\$1,000		-100%
FICA - ECON DEV	10-4461-9001	\$1,648	\$1,534	\$7,619	396.7%
VRS -ECON DEV	10-4461-9002	\$1,479	\$2,092	\$10,481	401%
HEALTH INSURANCE	10-4461-9003	\$2,174	\$3,260	\$7,012	115.1%
CELL STIPEND	10-4461-9005	\$323	\$450	\$450	0%
ADVERTISING	10-4462-1700	\$469	\$1,200	\$600	-50%
GRANT EXPENSE	10-4462-2101	\$5,000	\$4,500	\$4,500	0%
PURCHASE FOR RESALE	10-4462-2400	\$9,380	\$9,000	\$14,500	61.1%
MATERIALS & SUPPLIES	10-4462-2800	\$1,038	\$750	\$250	-66.7%
COMPUTERS & SOFTWARE	10-4462-2855	\$978	\$1,100	\$1,100	0%
MEMBERSHIP DUES	10-4462-2900	\$700	\$945	\$425	-55%
MISCELLANEOUS	10-4462-3000	\$78	\$250	\$250	0%
I/T SUPPORT	10-4462-3201	\$1,386	\$1,700	\$1,700	0%
TRAVEL & TRAINING	10-4462-3700	\$2,068	\$4,499	\$4,500	0%
PROJECTS & PROGRAMS	10-4462-7000	\$12,314	\$14,200	\$37,000	160.6%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
TOURISM	10-4462-7200	\$11,592	\$29,700	\$41,800	40.7%
VISITOR CENTER EXPENSES	10-4462-7250	\$16,729	\$38,374	\$24,000	-37.5%
CAPITAL OUTLAY - OTH	10-4463-0101			\$142,000	N/A
Total General Fund:		\$89,088	\$134,610	\$397,782	195.5%
Water Fund					
SALARIES & WAGES-REGULAR	20-4461-7000	\$10,817	\$10,028		-100%
SALARIES & WAGES - P	20-4461-8000	\$50			N/A
SALARIES & WAGES-OVERTIME	20-4461-9000	\$0	\$500		-100%
FICA - ECON DEV	20-4461-9001	\$834	\$767		-100%
VRS - ECON DEV	20-4461-9002	\$740	\$1,046		-100%
HEALTH INSURANCE	20-4461-9003	\$1,087	\$1,630		-100%
CELL STIPEND	20-4461-9005	\$0	\$250		-100%
ADVERTISING	20-4462-1700	\$132	\$600	\$300	-50%
GRANT EXPENSE	20-4462-2101	\$0	\$2,250	\$2,250	0%
MATERIALS & SUPPLIES	20-4462-2800	\$0	\$375	\$125	-66.7%
COMPUTERS & SOFTWARE	20-4462-2855	\$9	\$550	\$550	0%
MEMBERSHIP DUES	20-4462-2900	\$0	\$300	\$212	-29.3%
MISCELLANEOUS	20-4462-3000	\$0	\$125	\$125	0%
I/T SUPPORT	20-4462-3201	\$693	\$1,000	\$850	-15%
TRAVEL & TRAINING	20-4462-3700	\$65	\$2,250	\$2,250	0%
Total Water Fund:		\$14,426	\$21,671	\$6,662	-69.3%
Sewer Fund					
SALARIES & WAGES-REGULAR	30-4461-7000	\$10,817	\$10,028		-100%
SALARIES & WAGES - P	30-4461-8000	\$50			N/A
SALARIES & WAGES-OVERTIME	30-4461-9000	\$0	\$500		-100%
FICA - ECON DEV	30-4461-9001	\$834	\$767		-100%
VRS - ECON DEV	30-4461-9002	\$741	\$1,046		-100%
HEALTH INSURANCE	30-4461-9003	\$1,087	\$1,630		-100%
CELL STIPEND	30-4461-9005	\$0	\$250		-100%
ADVERTISING	30-4462-1700	\$132	\$600	\$300	-50%
GRANT EXPENSE	30-4462-2101	\$0	\$2,250	\$2,250	0%
MATERIALS & SUPPLIES	30-4462-2800	\$0	\$375	\$125	-66.7%
COMPUTERS & SOFTWARE	30-4462-2855	\$9	\$550	\$550	0%

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
MEMBERSHIP DUES	30-4462-2900	\$0	\$300	\$212	-29.3%
MISCELLANEOUS	30-4462-3000	\$0	\$125	\$125	0%
I/T SUPPORT	30-4462-3201	\$693		\$850	N/A
TRAVEL & TRAINING	30-4462-3700	\$65	\$2,250	\$2,250	0%
Total Sewer Fund:		\$14,427	\$20,671	\$6,662	-67.8%
Trash Fund					
LANDFILL	40-4462-4200	\$66,142	\$93,582	\$99,213	6%
Trash Collection	40-4462-4900	\$255,897	\$348,684	\$426,542	22.3%
Total Trash Fund:		\$322,039	\$442,266	\$525,755	18.9%
Total All Funds:		\$439,980	\$619,218	\$936,861	51.3%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
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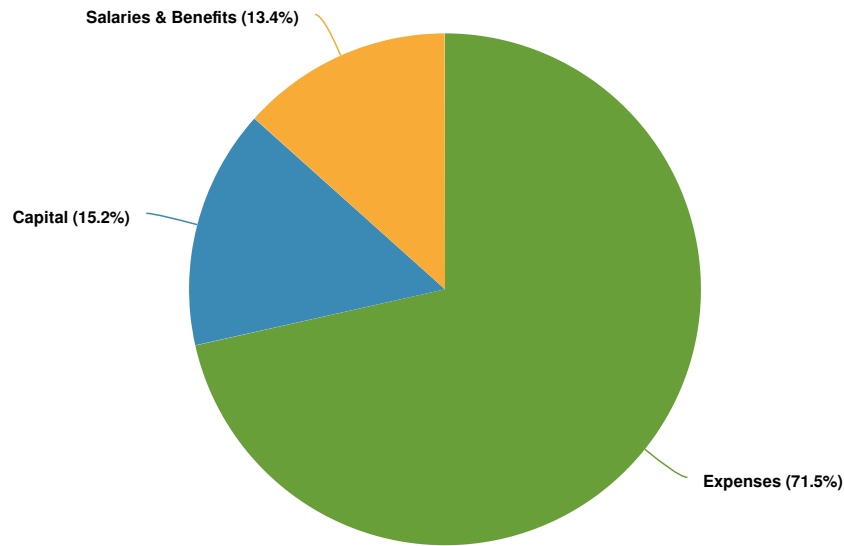
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Strategic Initiatives						
SALARIES & WAGES-REGULAR	10-4461-7000	\$21,633	\$20,056	\$73,137	264.7%	
SALARIES & WAGES - P	10-4461-8000	\$100		\$26,458	N/A	
SALARIES & WAGES-OVERTIME	10-4461-9000	\$0	\$1,000		-100%	
FICA - ECON DEV	10-4461-9001	\$1,648	\$1,534	\$7,619	396.7%	
VRS -ECON DEV	10-4461-9002	\$1,479	\$2,092	\$10,481	401%	
HEALTH INSURANCE	10-4461-9003	\$2,174	\$3,260	\$7,012	115.1%	
CELL STIPEND	10-4461-9005	\$323	\$450	\$450	0%	
SALARIES & WAGES-REGULAR	20-4461-7000	\$10,817	\$10,028		-100%	
SALARIES & WAGES - P	20-4461-8000	\$50			N/A	
SALARIES & WAGES-OVERTIME	20-4461-9000	\$0	\$500		-100%	
FICA - ECON DEV	20-4461-9001	\$834	\$767		-100%	
VRS - ECON DEV	20-4461-9002	\$740	\$1,046		-100%	
HEALTH INSURANCE	20-4461-9003	\$1,087	\$1,630		-100%	
CELL STIPEND	20-4461-9005	\$0	\$250		-100%	
SALARIES & WAGES-REGULAR	30-4461-7000	\$10,817	\$10,028		-100%	
SALARIES & WAGES - P	30-4461-8000	\$50			N/A	
SALARIES & WAGES-OVERTIME	30-4461-9000	\$0	\$500		-100%	
FICA - ECON DEV	30-4461-9001	\$834	\$767		-100%	
VRS - ECON DEV	30-4461-9002	\$741	\$1,046		-100%	
HEALTH INSURANCE	30-4461-9003	\$1,087	\$1,630		-100%	
CELL STIPEND	30-4461-9005	\$0	\$250		-100%	
ADVERTISING	10-4462-1700	\$469	\$1,200	\$600	-50%	
GRANT EXPENSE	10-4462-2101	\$5,000	\$4,500	\$4,500	0%	
PURCHASE FOR RESALE	10-4462-2400	\$9,380	\$9,000	\$14,500	61.1%	
MATERIALS & SUPPLIES	10-4462-2800	\$1,038	\$750	\$250	-66.7%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
COMPUTERS & SOFTWARE	10-4462-2855	\$978	\$1,100	\$1,100	0%	
MEMBERSHIP DUES	10-4462-2900	\$700	\$945	\$425	-55%	
MISCELLANEOUS	10-4462-3000	\$78	\$250	\$250	0%	
I/T SUPPORT	10-4462-3201	\$1,386	\$1,700	\$1,700	0%	
TRAVEL & TRAINING	10-4462-3700	\$2,068	\$4,499	\$4,500	0%	
PROJECTS & PROGRAMS	10-4462-7000	\$12,314	\$14,200	\$37,000	160.6%	
TOURISM	10-4462-7200	\$11,592	\$29,700	\$41,800	40.7%	
VISITOR CENTER EXPENSES	10-4462-7250	\$16,729	\$38,374	\$24,000	-37.5%	
ADVERTISING	20-4462-1700	\$132	\$600	\$300	-50%	
GRANT EXPENSE	20-4462-2101	\$0	\$2,250	\$2,250	0%	
MATERIALS & SUPPLIES	20-4462-2800	\$0	\$375	\$125	-66.7%	
COMPUTERS & SOFTWARE	20-4462-2855	\$9	\$550	\$550	0%	
MEMBERSHIP DUES	20-4462-2900	\$0	\$300	\$212	-29.3%	
MISCELLANEOUS	20-4462-3000	\$0	\$125	\$125	0%	
I/T SUPPORT	20-4462-3201	\$693	\$1,000	\$850	-15%	
TRAVEL & TRAINING	20-4462-3700	\$65	\$2,250	\$2,250	0%	
ADVERTISING	30-4462-1700	\$132	\$600	\$300	-50%	
GRANT EXPENSE	30-4462-2101	\$0	\$2,250	\$2,250	0%	
MATERIALS & SUPPLIES	30-4462-2800	\$0	\$375	\$125	-66.7%	
COMPUTERS & SOFTWARE	30-4462-2855	\$9	\$550	\$550	0%	
MEMBERSHIP DUES	30-4462-2900	\$0	\$300	\$212	-29.3%	
MISCELLANEOUS	30-4462-3000	\$0	\$125	\$125	0%	
I/T SUPPORT	30-4462-3201	\$693		\$850	N/A	
TRAVEL & TRAINING	30-4462-3700	\$65	\$2,250	\$2,250	0%	
LANDFILL	40-4462-4200	\$66,142	\$93,582	\$99,213	6%	
Trash Collection	40-4462-4900	\$255,897	\$348,684	\$426,542	22.3%	

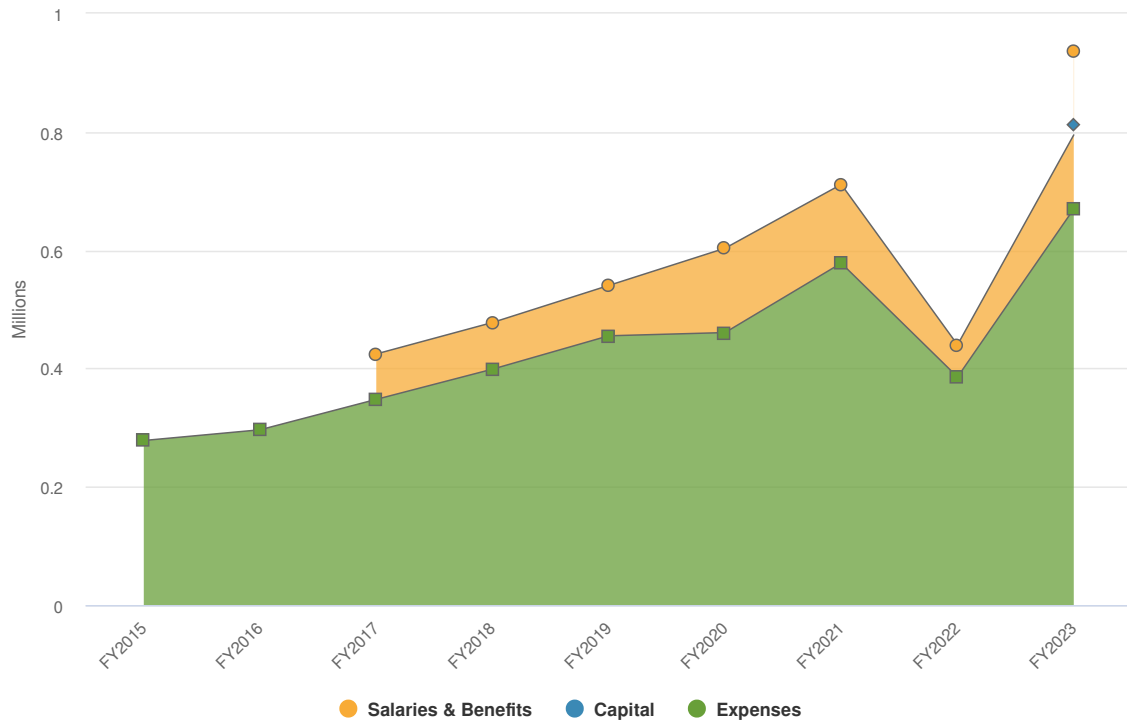
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
CAPITAL OUTLAY - OTH	10-4463-0101			\$142,000	N/A	
Total Strategic Initiatives:		\$439,980	\$619,218	\$936,861	51.3%	
Total Expenditures:		\$439,980	\$619,218	\$936,861	51.3%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARIES & WAGES-REGULAR	10-4461-7000	\$21,633	\$20,056	\$73,137	264.7%	
SALARIES & WAGES - P	10-4461-8000	\$100		\$26,458	N/A	
SALARIES & WAGES-OVERTIME	10-4461-9000	\$0	\$1,000		-100%	
FICA - ECON DEV	10-4461-9001	\$1,648	\$1,534	\$7,619	396.7%	
VRS -ECON DEV	10-4461-9002	\$1,479	\$2,092	\$10,481	401%	
HEALTH INSURANCE	10-4461-9003	\$2,174	\$3,260	\$7,012	115.1%	
CELL STIPEND	10-4461-9005	\$323	\$450	\$450	0%	
SALARIES & WAGES-REGULAR	20-4461-7000	\$10,817	\$10,028		-100%	
SALARIES & WAGES - P	20-4461-8000	\$50			N/A	
SALARIES & WAGES-OVERTIME	20-4461-9000	\$0	\$500		-100%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
FICA - ECON DEV	20-4461-9001	\$834	\$767		-100%	
VRS - ECON DEV	20-4461-9002	\$740	\$1,046		-100%	
HEALTH INSURANCE	20-4461-9003	\$1,087	\$1,630		-100%	
CELL STIPEND	20-4461-9005	\$0	\$250		-100%	
SALARIES & WAGES-REGULAR	30-4461-7000	\$10,817	\$10,028		-100%	
SALARIES & WAGES - P	30-4461-8000	\$50			N/A	
SALARIES & WAGES-OVERTIME	30-4461-9000	\$0	\$500		-100%	
FICA - ECON DEV	30-4461-9001	\$834	\$767		-100%	
VRS - ECON DEV	30-4461-9002	\$741	\$1,046		-100%	
HEALTH INSURANCE	30-4461-9003	\$1,087	\$1,630		-100%	
CELL STIPEND	30-4461-9005	\$0	\$250		-100%	
Total Salaries & Benefits:		\$54,412	\$56,834	\$125,157	120.2%	
Expenses						
ADVERTISING	10-4462-1700	\$469	\$1,200	\$600	-50%	
GRANT EXPENSE	10-4462-2101	\$5,000	\$4,500	\$4,500	0%	
PURCHASE FOR RESALE	10-4462-2400	\$9,380	\$9,000	\$14,500	61.1%	
MATERIALS & SUPPLIES	10-4462-2800	\$1,038	\$750	\$250	-66.7%	
COMPUTERS & SOFTWARE	10-4462-2855	\$978	\$1,100	\$1,100	0%	
MEMBERSHIP DUES	10-4462-2900	\$700	\$945	\$425	-55%	
MISCELLANEOUS	10-4462-3000	\$78	\$250	\$250	0%	
I/T SUPPORT	10-4462-3201	\$1,386	\$1,700	\$1,700	0%	
TRAVEL & TRAINING	10-4462-3700	\$2,068	\$4,499	\$4,500	0%	
PROJECTS & PROGRAMS	10-4462-7000	\$12,314	\$14,200	\$37,000	160.6%	
TOURISM	10-4462-7200	\$11,592	\$29,700	\$41,800	40.7%	
VISITOR CENTER EXPENSES	10-4462-7250	\$16,729	\$38,374	\$24,000	-37.5%	
ADVERTISING	20-4462-1700	\$132	\$600	\$300	-50%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
GRANT EXPENSE	20-4462-2101	\$0	\$2,250	\$2,250	0%	
MATERIALS & SUPPLIES	20-4462-2800	\$0	\$375	\$125	-66.7%	
COMPUTERS & SOFTWARE	20-4462-2855	\$9	\$550	\$550	0%	
MEMBERSHIP DUES	20-4462-2900	\$0	\$300	\$212	-29.3%	
MISCELLANEOUS	20-4462-3000	\$0	\$125	\$125	0%	
I/T SUPPORT	20-4462-3201	\$693	\$1,000	\$850	-15%	
TRAVEL & TRAINING	20-4462-3700	\$65	\$2,250	\$2,250	0%	
ADVERTISING	30-4462-1700	\$132	\$600	\$300	-50%	
GRANT EXPENSE	30-4462-2101	\$0	\$2,250	\$2,250	0%	
MATERIALS & SUPPLIES	30-4462-2800	\$0	\$375	\$125	-66.7%	
COMPUTERS & SOFTWARE	30-4462-2855	\$9	\$550	\$550	0%	
MEMBERSHIP DUES	30-4462-2900	\$0	\$300	\$212	-29.3%	
MISCELLANEOUS	30-4462-3000	\$0	\$125	\$125	0%	
I/T SUPPORT	30-4462-3201	\$693		\$850	N/A	
TRAVEL & TRAINING	30-4462-3700	\$65	\$2,250	\$2,250	0%	
LANDFILL	40-4462-4200	\$66,142	\$93,582	\$99,213	6%	
Trash Collection	40-4462-4900	\$255,897	\$348,684	\$426,542	22.3%	
Total Expenses:		\$385,568	\$562,384	\$669,704	19.1%	
Capital						
CAPITAL OUTLAY - OTH	10-4463-0101			\$142,000	N/A	
Total Capital:				\$142,000	N/A	
Total Expense Objects:		\$439,980	\$619,218	\$936,861	51.3%	

Park & Recreation

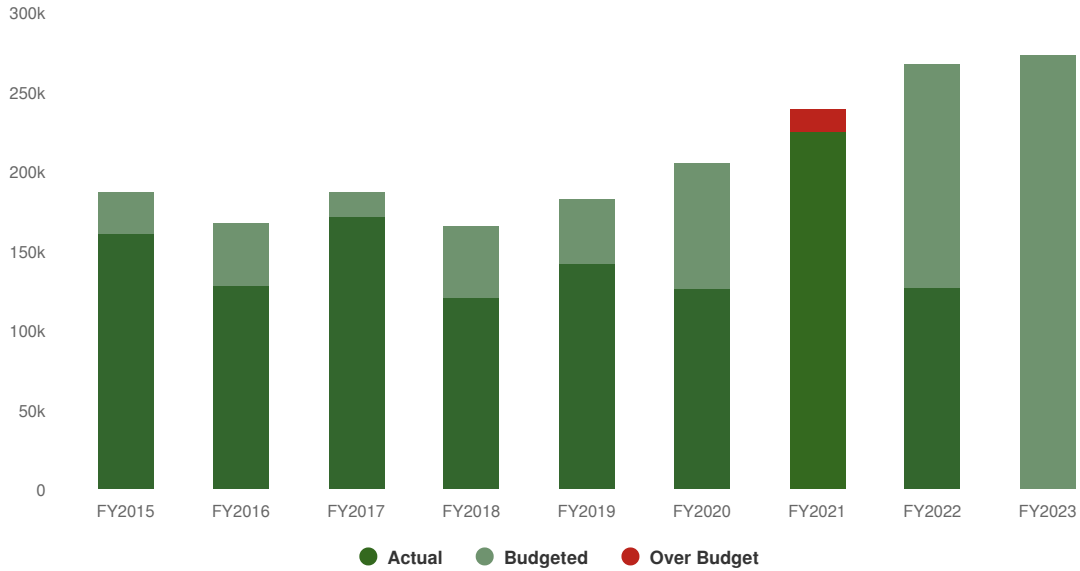


The Community Initiatives Department includes the oversight of all Town of Strasburg parks, green spaces, and recreation. Parks and Recreation staff facilitate the implementation of the 15-year Master Park Plan to include large capital improvements, ADA accessibility, recreational programming, and improved river access. Strasburg parks include the Town Park and Pool, Visitor Center, Hometown Park, and Strasburg Square and the maintenance, programming, and beautification of these spaces. Our staff includes one full-time team member, five part-time employees, and over twenty seasonal aquatic staff.

Expenditures Summary

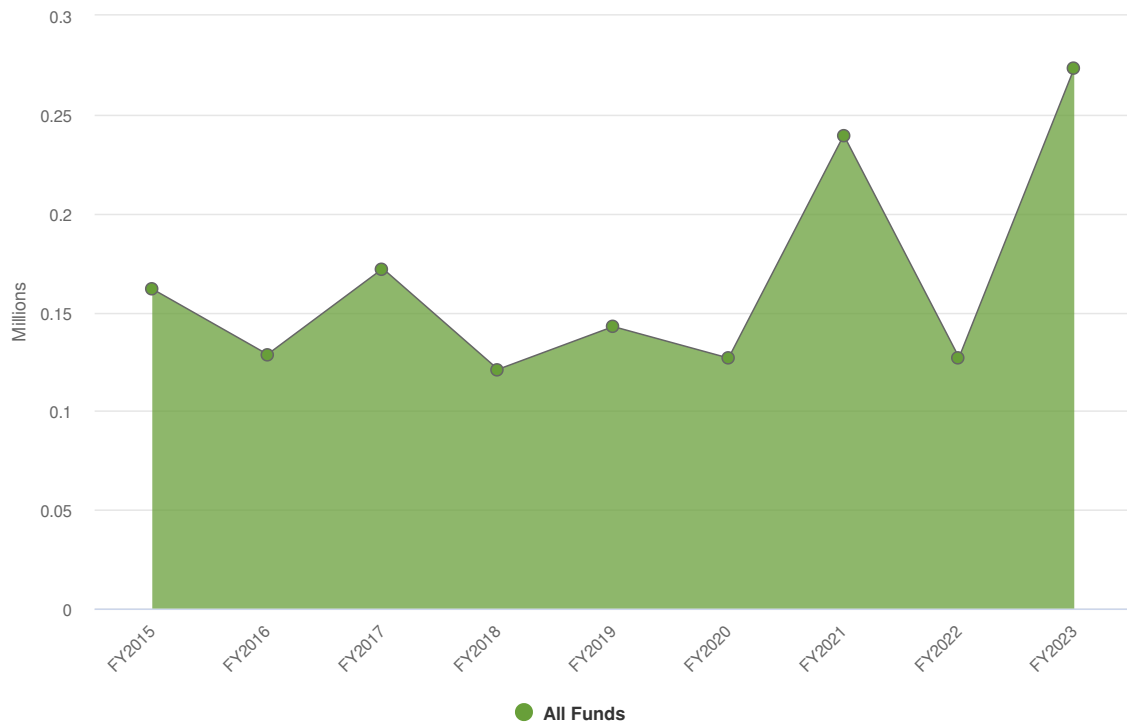
\$273,432 **\$5,930**
 (2.22% vs. prior year)

Park & Recreation Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund

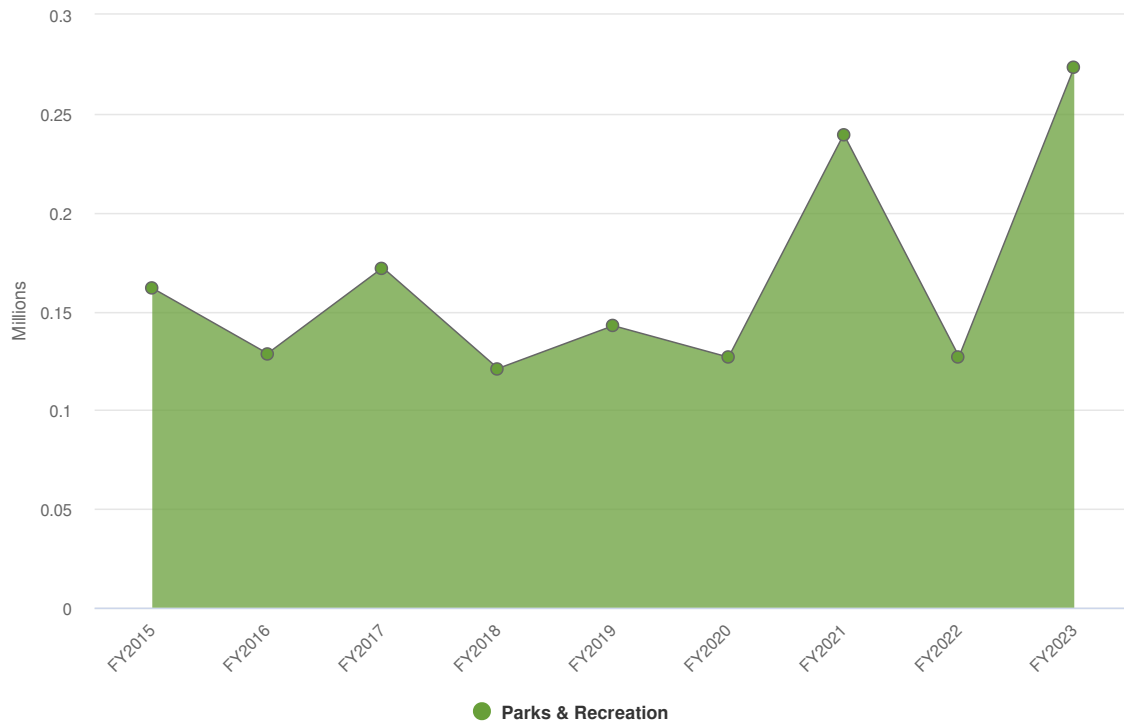


Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
All Funds						
General Fund						
SALARY & WAGES PART TIME	10-5411-7000	\$49,340	\$98,711	\$134,832	36.6%	
OVERTIME PAY	10-5411-9000	\$0	\$640	\$594	-7.2%	
FICA - RECREATION	10-5411-9001	\$3,774	\$7,551	\$10,306	36.5%	
INSURANCE PREMIUMS	10-5412-1600	\$1,413	\$6,000	\$2,500	-58.3%	
ADVERTISING	10-5412-1700	\$457	\$2,400	\$1,350	-43.7%	
CHEMICALS	10-5412-1900	\$3,077	\$9,000	\$9,000	0%	
CONTRACTUAL SERVICES	10-5412-2000	\$3,000	\$6,000	\$6,000	0%	
GRANT EXPENSE	10-5412-2101	\$592	\$50,000		-100%	
ELECTRICITY	10-5412-2300	\$6,663	\$9,500	\$9,500	0%	
PURCHASE FOR RESALE	10-5412-2400	\$7,750	\$12,000	\$14,500	20.8%	
MATERIAL & SUPPLIES	10-5412-2800	\$2,754	\$7,000	\$5,500	-21.4%	

Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
PARK MAINTENANCE	10-5412-2860	\$7,668	\$7,500	\$12,000	60%	
PARK IMPROVEMENTS	10-5412-2861			\$11,000	N/A	
MISCELLANEOUS	10-5412-3000	\$1,336	\$1,500	\$750	-50%	
BUILDING MAINTENANCE	10-5412-3300	\$1,190	\$5,000	\$5,000	0%	
REPAIRS EQUIPMENT	10-5412-3400	\$173	\$4,300	\$4,000	-7%	
EVENT EXPENSES	10-5412-4000	\$22,297	\$24,400	\$43,100	76.6%	
RECREATIONAL PROGRAMMING	10-5412-7000	\$555	\$1,000	\$3,500	250%	
CAPITAL OUTLAY RECREATION	10-5413-0300	\$15,000	\$15,000		-100%	
Total General Fund:		\$127,039	\$267,502	\$273,432	2.2%	
Total All Funds:		\$127,039	\$267,502	\$273,432	2.2%	

Expenditures by Function

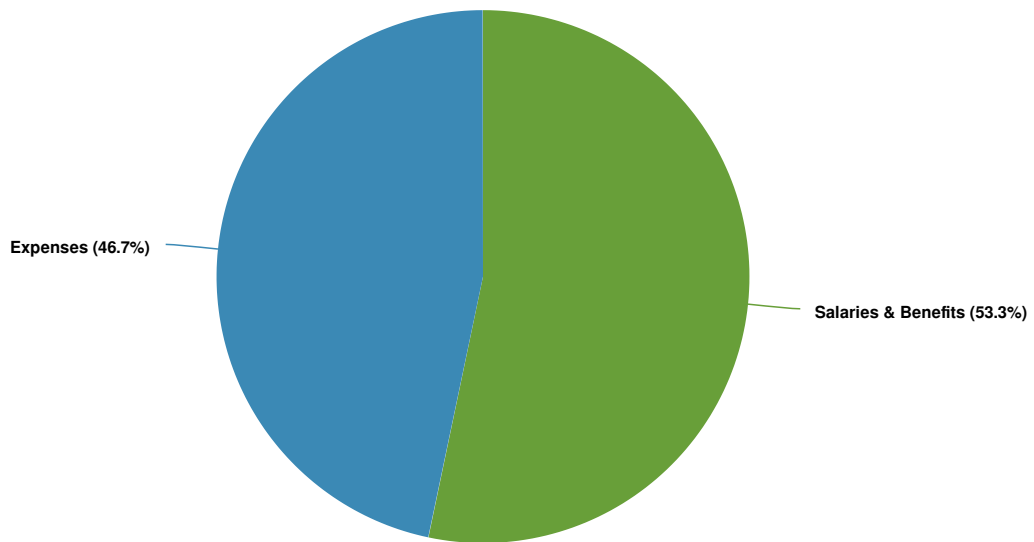
Budgeted and Historical Expenditures by Function



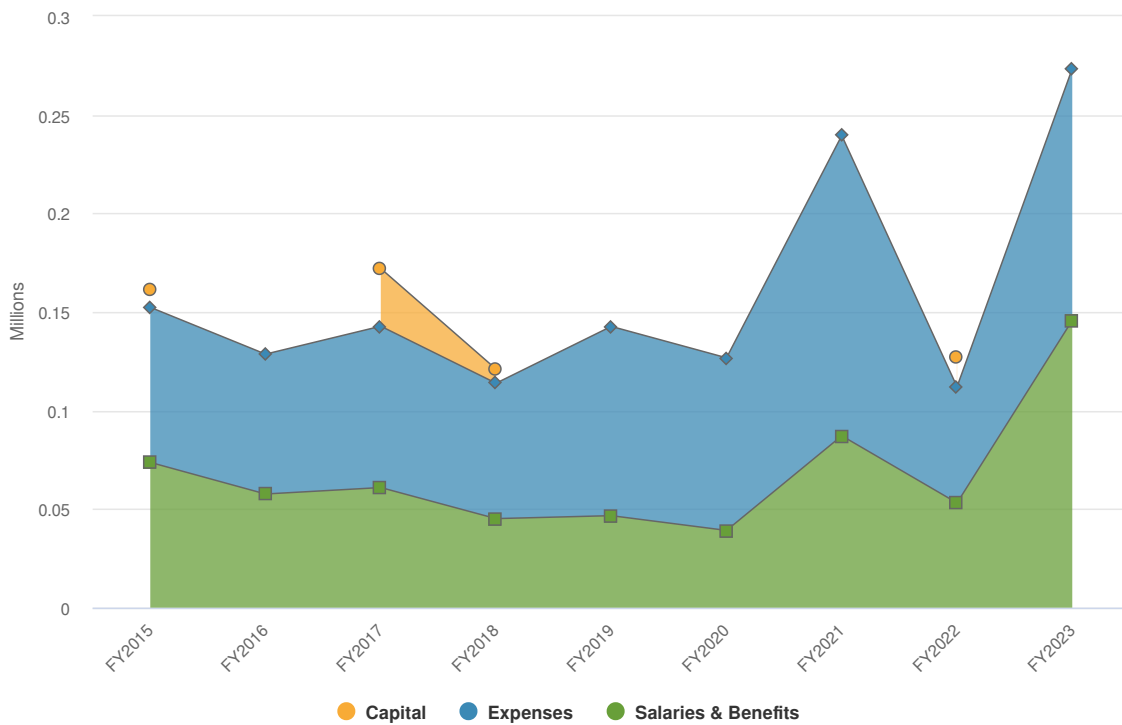
Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Parks & Recreation						
SALARY & WAGES PART TIME	10-5411-7000	\$49,340	\$98,711	\$134,832	36.6%	
OVERTIME PAY	10-5411-9000	\$0	\$640	\$594	-7.2%	
FICA - RECREATION	10-5411-9001	\$3,774	\$7,551	\$10,306	36.5%	
INSURANCE PREMIUMS	10-5412-1600	\$1,413	\$6,000	\$2,500	-58.3%	
ADVERTISING	10-5412-1700	\$457	\$2,400	\$1,350	-43.7%	
CHEMICALS	10-5412-1900	\$3,077	\$9,000	\$9,000	0%	
CONTRACTUAL SERVICES	10-5412-2000	\$3,000	\$6,000	\$6,000	0%	
GRANT EXPENSE	10-5412-2101	\$592	\$50,000		-100%	
ELECTRICITY	10-5412-2300	\$6,663	\$9,500	\$9,500	0%	
PURCHASE FOR RESALE	10-5412-2400	\$7,750	\$12,000	\$14,500	20.8%	
MATERIAL & SUPPLIES	10-5412-2800	\$2,754	\$7,000	\$5,500	-21.4%	
PARK MAINTENANCE	10-5412-2860	\$7,668	\$7,500	\$12,000	60%	
PARK IMPROVEMENTS	10-5412-2861			\$11,000	N/A	
MISCELLANEOUS	10-5412-3000	\$1,336	\$1,500	\$750	-50%	
BUILDING MAINTENANCE	10-5412-3300	\$1,190	\$5,000	\$5,000	0%	
REPAIRS EQUIPMENT	10-5412-3400	\$173	\$4,300	\$4,000	-7%	
EVENT EXPENSES	10-5412-4000	\$22,297	\$24,400	\$43,100	76.6%	
RECREATIONAL PROGRAMMING	10-5412-7000	\$555	\$1,000	\$3,500	250%	
CAPITAL OUTLAY RECREATION	10-5413-0300	\$15,000	\$15,000		-100%	
Total Parks & Recreation:		\$127,039	\$267,502	\$273,432	2.2%	
Total Expenditures:		\$127,039	\$267,502	\$273,432	2.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries & Benefits						
SALARY & WAGES PART TIME	10-5411-7000	\$49,340	\$98,711	\$134,832	36.6%	
OVERTIME PAY	10-5411-9000	\$0	\$640	\$594	-7.2%	
FICA - RECREATION	10-5411-9001	\$3,774	\$7,551	\$10,306	36.5%	
Total Salaries & Benefits:		\$53,114	\$106,902	\$145,732	36.3%	
Expenses						
INSURANCE PREMIUMS	10-5412-1600	\$1,413	\$6,000	\$2,500	-58.3%	
ADVERTISING	10-5412-1700	\$457	\$2,400	\$1,350	-43.7%	
CHEMICALS	10-5412-1900	\$3,077	\$9,000	\$9,000	0%	
CONTRACTUAL SERVICES	10-5412-2000	\$3,000	\$6,000	\$6,000	0%	
GRANT EXPENSE	10-5412-2101	\$592	\$50,000		-100%	
ELECTRICITY	10-5412-2300	\$6,663	\$9,500	\$9,500	0%	
PURCHASE FOR RESALE	10-5412-2400	\$7,750	\$12,000	\$14,500	20.8%	
MATERIAL & SUPPLIES	10-5412-2800	\$2,754	\$7,000	\$5,500	-21.4%	
PARK MAINTENANCE	10-5412-2860	\$7,668	\$7,500	\$12,000	60%	
PARK IMPROVEMENTS	10-5412-2861			\$11,000	N/A	
MISCELLANEOUS	10-5412-3000	\$1,336	\$1,500	\$750	-50%	
BUILDING MAINTENANCE	10-5412-3300	\$1,190	\$5,000	\$5,000	0%	
REPAIRS EQUIPMENT	10-5412-3400	\$173	\$4,300	\$4,000	-7%	
EVENT EXPENSES	10-5412-4000	\$22,297	\$24,400	\$43,100	76.6%	
RECREATIONAL PROGRAMMING	10-5412-7000	\$555	\$1,000	\$3,500	250%	
Total Expenses:		\$58,925	\$145,600	\$127,700	-12.3%	
Capital						
CAPITAL OUTLAY RECREATION	10-5413-0300	\$15,000	\$15,000		-100%	
Total Capital:		\$15,000	\$15,000		-100%	
Total Expense Objects:		\$127,039	\$267,502	\$273,432	2.2%	

CAPITAL IMPROVEMENTS

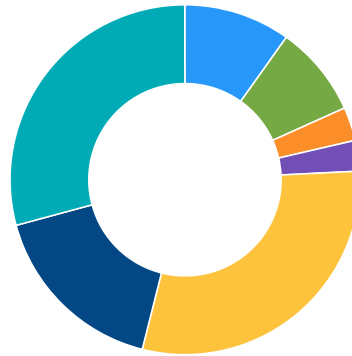
Capital Improvements: One-year Plan

Total Capital Requested

\$710,897

27 Capital Improvement Projects

Total Funding Requested by Department



Administration (10%)	\$70,000.00
Community Initiatives (8%)	\$60,000.00
Parks & Recreation (3%)	\$22,000.00
Public Safety (3%)	\$20,157.00
Public Works (30%)	\$211,235.00
Strategic Initiatives (17%)	\$120,000.00
Utilities (Water & Sewer) (29%)	\$207,505.00
TOTAL	\$710,897.00

Administration Requests

Itemized Requests for 2023

Town Hall Safety Improvements **\$70,000**

This project will maintain the balance between openness and security in providing a safe welcoming environment for citizens as valued visitors, while securing the safety of the officials and staff that work within the building.

Total: \$70,000

Strategic Initiatives Requests

Itemized Requests for 2023

River Access Dupont Grant **\$100,000**

This project will address an already exacerbated issue by mitigating the points of conflict currently occurring at the boat landing while also achieving the citizens' vision set forth in the Master Parks Plan by: • Creating a...

Walking Trail Enhancement **\$20,000**

The Master Park Plan identifies the need for a plan to address the long-term vision for walking trails and to support the Town's overall park and recreation goals and connectivity. These walking trails should: • Replace the existing 10...

Total: \$120,000

Community Initiatives Requests

Itemized Requests for 2023

Zoning Ordinance Rewrite YR1 **\$60,000**

This project will entail a total update to the Town's Zoning Ordinance, currently referred to as the Uniform Development Ordinance. The ordinance is over five (5) years old and currently is a challenge to interpret and implement and...

Total: \$60,000

Public Works Requests

Itemized Requests for 2023

1 1/4 -ton Utility Bed Truck **\$69,878**

Utility Crew now consist of 4 members with one truck (10627) and one dump truck (10634) dedicated for the work. Crew needs one more truck. The truck they are using to pull utility trailer on a daily basis is getting inadequate for...

1 1/4 Ton Dump Truck Low Wall **\$72,895**

1 1/4 ton low wall dump truck Replace Dump Truck 19624 Truck is in poor condition (25 yrs. Old): Needs rocker panel and cab corner, Frame rusted needs work, need dump body rusted, needs replaced. Engine is...

3/4 Ton Pickup **\$60,887**

2500 Diesel Truck 3/4 ton pickup Assistant Superintendent truck was moved to the newly created Horticulture Crew. Superintendent truck was moved to Assistant Superintendent. Superintendent is now using Director of Public...

Exmark Mower 48" **\$7,575**

The Kubota Zero turn mower we are using in the Horticulture crew is a mower we replaced at the park in April 2019. It was worn out when we took out of the park service. We continue to use it for the new Horticulture Crew. It has since been...

Total: \$211,235

Utilities (Water & Sewer) Requests

Itemized Requests for 2023

Backwash Blower **\$9,000**

The backwash blower is a critical asset that is needed to operate the filtration system effectively and continue to provide the best quality potable water possible. The loss of the blower would lead to improperly backwashed filter units causing a...

Chlorine Analyzers (Qty:2) **\$14,000**

The version of the CL17 Chlorine Analyzers we have were phased out of production beginning December 9, 2019. The vendor has maintained a limited supply of parts in inventory and has continued offering support for a short period after the phase...

Effluent Filter Bray Valve **\$6,000**

The filters are at the end of the secondary process and are used to control Phosphorus and solids through gravity and filtration. The valves control the flow of Effluent to the independent filter or filter that is running.

Grit Pump **\$21,000**

The grit feed pump moves grit from the grit chamber to the grit classifier. No spares exist at this time and pump lead times are weeks to months. Pump failure would be detrimental to operations.

Homewood Elec. Pump **\$8,660**

The Homewood Lift Station is a duplex pumping system consisting of four motors. Motor replacement lead times are weeks to months, losing one motor will decrease operational sustainability until replacement parts arrive.

Lab Scope **\$5,470**

One of the main tools for running an Enhanced Nutrient Removal plant is the Microscope. It is used to study mixed liquor for microscopic bacteria and organisms that are used to control the plant and treat Wastewater.

Non-Potable VFD/PLC **\$20,000**

Non-pot is a supplemental supply of water for the WWTP by using effluent from the plant discharge and recycling. The PLC for the system is not repairable and is no longer manufactured.

ORP (SHT, FERM & Anoxic) **\$12,000**

Oxidation Reduction Potential (ORP) probes allow for a more thorough insight into oxygen levels below zero. Additional probes will allow for optimized performance and cleaner water being discharged in the effluent.

pH Monitoring System **\$8,500**

The essential process monitoring equipment was phased out July 28,2015 and the vendor no longer supports the units or carries any supply of parts. The three (3) critical assets are now obsolete. They have been in continuous service since 2013 and...

Plant Influent Sampler **\$7,774**

The plant is required by DEQ to collect 24-hour composite sampling for permit analysis on waste streams and discharges. Missing one composite sample violates the Towns compliance permit.

Press Building Heaters **\$16,000**

Houses the plate and frame press that is still in use for the WTP solids. These heater are 22 years old and requiring service and fixing yearly The building also serves as storage. There is water and fluids in this building at all times.

Ramada Pump **\$6,226**

The Ramada Inn Lift Station serves the Ramada Inn Hotel and the surrounding area. The station employs grinder pumps that fail within 2-3 years. It is standard practice to keep a spare pump ready due to pumps taking months to receive a replacement.

Rotork Valve **\$7,875**

Rotork valves control the oxygen flow to the Enhanced Nutrient Removal process. Without this control, microbiology will suffer and treatment will deteriorate.

Truck Replacement (1997 Ford) **\$45,000**

The truck is 25 years old and has issues. This is one of the main trucks used to carry tools for maintenance and lift station work. It's too old to have a utility bed installed. and 4-wheel drive issues, leaks, spring shackles loose, and rust.

WTP Pump **\$8,000**

WTP solids are pumped to the WWTP via a pumping station, no spare pumps in stock.

WTP/Blending Mixer **\$12,000**

For mixing WTP solids and or Digested solids for pressing

Total: \$207,505

Parks & Recreation Requests

Itemized Requests for 2023

ADA Playground Equipment **\$12,000**

The Master Park Plan identifies the need for accessible and updated playground equipment, based on a survey of the community, this includes: Provision of more play options (focus on natural elements) ADA compliant equipment Better ground...

Playground Equipment **\$10,000**

We have the opportunity to support the Strasburg Rotary Club as they utilize a \$25,000 grant in FY23 to fabricate and install a sensory music garden with the Strasburg Town Park. This additional playground funding may enhance the project, by...

Total: \$22,000

Public Safety Requests

Itemized Requests for 2023

Body Worn Cameras **\$20,157**

Purchase body worn cameras for officers along with paying for cloud storage system to store video and pictures as evidence and training. 5-year contract that started on 3/27/2017

Total: \$20,157

DEBT

Governmental Activities - Long Term Obligations

Details of long-term obligations:

Type/ Project	Issue Date/ Term	Amount of Original Issue	Interest Rates	Amount of Principal Installments	Final Maturity Date	Balance	Amount Due Within One Year
Governmental activities:							
General obligation bonds:							
Series 2014A	5/1/2014	\$ 3,315,000	2.62%	SA \$29,000 - \$47,000	A 4/30/2035	\$ 488,000	\$ 29,000
Unamortized premium on Issuance	n/a	n/a	n/a	n/a	n/a	31,665	2,436
Series 2021C	10/17/2021	2,390,000	5.13%	\$75,000 - \$160,000	10/16/2042	2,390,000	75,000
Unamortized premium on Issuance	n/a	n/a	n/a	n/a	n/a	317,871	15,893
Net general obligation bonds						<u>\$ 3,227,536</u>	<u>\$ 122,329</u>
Other obligations:							
Lease liabilities							
Copier	1/1/2022	\$ 20,415	1.45%	M \$366 (P&I)	M 12/1/2026	\$ 18,463	\$ 3,890
Copier	6/1/2022	10,329	2.96%	M \$185 (P&I)	M 5/1/2027	10,144	1,946
Volvo Loader	4/4/2019	40,637	4.85%	M \$2,164 (PI)	M 4/4/2024	15,680	8,437
Police Vehicle	7/19/2019	30,987	3.31%	M \$906 (P&I)	M 7/17/2022	888	888
Police Vehicle	3/23/2021	62,866	1.43%	M \$1,738 (P&I)	M 4/23/2024	37,713	20,448
Police Vehicle	1/12/2022	34,683				29,974	11,443
Total lease liabilities						<u>\$ 112,862</u>	<u>\$ 47,052</u>
Net pension liability (payable from general fund)						(141,902)	-
Net OPEB liability (payable from general fund)						90,777	-
Compensated absences (payable from general fund)						138,739	-
Total other obligations						<u>\$ 200,476</u>	<u>\$ 47,052</u>
Total long-term obligations from governmental activities						<u>\$ 3,428,012</u>	<u>\$ 169,381</u>

A = annual installments M = monthly installments SA = semi-annual installments

The Town's outstanding general obligation bonds from direct borrowings and direct placements related to governmental activities of \$2,878,000 contain a provision that in the event of default the entire unpaid principal and interest become immediately due and payable. The Town has pledged to secure the payment and performance of the Town's obligations under the bonds with the Town's right, title, and interest to all revenue collected by the Town.

Enterprise Fund - Long Term Obligations

Type/ Project	Issue Date/ Term	Amount of Original Issue	Interest Rates	Amount of Principal Installments	Final Maturity Date	Balance	Amount Due Within One Year
Business-type activities:							
General obligation bonds							
Series 2001	11/1/2000	1,926,000				\$ 46,711	\$ 46,711
Series 2009 R-1	11/5/2008	9,000,000				7,266,328	186,251
Series 2009 R-2	11/5/2008	2,554,000				2,055,694	53,030
Series 2014A	5/21/2014	2,652,000				1,952,000	116,000
Unamortized premium on issuance	n/a	n/a	n/a	n/a	n/a	126,662	9,744
GO Series 2014	6/17/2014	\$ 16,392,792				12,779,546	655,361
Net general obligation bonds						\$ 24,226,941	\$ 1,067,097
Other obligations:							
Lease liabilities							
Volvo Loader	4/4/2019	78,884	4.85% M	\$2,164 (PI)	M 4/4/2024	\$ 30,444	\$ 16,378
Total lease liabilities						\$ 30,444	\$ 16,378
Net pension liability (payable from water and sewer funds)						(128,073)	-
Net OPEB liability (payable from water and sewer funds)						81,933	-
Compensated absences (payable from water and sewer funds)						129,052	-
Total other obligations						\$ 113,356	\$ 16,378
Total long-term obligations from business-type activities						\$ 24,340,297	\$ 1,083,475
Total long-term obligations, Primary Government						\$ 27,768,308	\$ 1,252,856

A = annual installments M = monthly installments SA = semi-annual installments

The Town's outstanding general obligation bonds from direct borrowings and direct placements related to business-type activities of \$24,100,279 contain a provision that in the event of default the entire unpaid principal and interest become immediately due and payable. The Town has pledged to secure the payment and performance of the Town's obligations under the bonds with the Town's right, title, and interest to all revenue collected by the Town.

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.