



TOWN OF CENTREVILLE
FISCAL YEAR 2023
DRAFT
GENERAL FUND
OPERATING BUDGET/With 20% allocation of
costs - \$13 PUT

DRAFT

<u>REVENUES</u>		<u>FY22 as of</u>	<u>03/30/2022</u>
Property Taxes	\$	3,369,138	\$3,161,042
Local Income Taxes		1,658,363	\$1,414,708
Intergovernmental Revenue		323,962	\$261,878
Licenses and Permits		111,750	\$117,928
Charges for Services		407,808	\$215,796
Miscellaneous Revenue			
Other		358,332	\$341,571
Investment Earnings		15,050	\$12,656
Subtotal Revenues		6,244,403	\$5,525,579
Transfer to 2012 Bond Payment		(376,731)	
TOTAL REVENUES		\$ 5,867,672	
<u>EXPENSES</u>			
A10 Legislative	\$	59,586	31,543
A70 Planning & Zoning		74,550	68,035
A81 Municipal Buildings		59,794	31,287
A92 General Government		1,467,494	810,726
B10 Public Safety		2,248,413	1,125,175
B22 Emergency Services		45,000	45,000
C11 Roads		1,456,131	565,702
C22 Solid Waste		373,400	179,308
D10 Parks & Recreation		97,400	76,915
H40 Main Street		40,000	22,372
H50 Economic Development		40,000	7,900
H60 Cemetery		39,724	30,590
H90 Watershed		13,600	4,343
Cost Transfer to Enterprise Funds		(426,181)	(223,031)
Net of Redspeed Revenues/Expenses		25,000	6,106
Compensatory hours payout		15,000	
Capital Projects		209,880	187,166
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		\$ 5,838,792	2,969,137
Debt Service			
A81 Municipal Buildings		-	
C11 Roads		358,185	56,004
D10 Park/Marina		27,536	4,143
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		385,721	60,147
Transfer to/from Fund Balance		(356,841)	
TOTAL EXPENSES		\$ 5,867,672	3,029,284



TOWN OF CENTREVILLE
FISCAL YEAR 2023
DRAFT
ENTERPRISE FUND
OPERATING BUDGET/With 20% allocation of
costs - \$13 PUT

DRAFT

REVENUES

		<u>FY22 as of 03/30/2022</u>
Usage Charges		
Sewer	\$ 1,457,930	702,548
Water	1,291,836	708,293
 Allocation Fees		
Sewer	45,121	-
Water	26,505	-
 Farm Revenue	50,000	29,500.00
 Service Charges		
Equipment & Installation	3,800	
Late Penalties & Fines	33,900	
Other Miscellaneous		13,738.00
American Rescue Plan Act (Total \$4,871,123)		
FY22 Deposit to Shore United (\$2,435,561)		
	2,909,091	
 TOTAL REVENUES	\$ 2,909,091	1,454,079

EXPENSES

Project Management	100,000		6,154
Sewer	\$ 792,376		416,617
Water	744,439		429,365
Farm	49,700		19,207
General Insurance	-		
Cost Transfer from General Fund	426,181		223,031
	2,112,696		1,094,374
Compensatory hours payout	1,000		
Capital Projects	154,000	155,000	150,768
 Debt Service			
Sewer	\$ 453,115		0
Water	368,425		0
	821,540		0
 Transfer to/from Fund Balance		(180,145)	
 TOTAL EXPENSES	\$ 2,909,091	1,245,142	



Town of Centreville
 FY2023 Operating Budget
 Proposed Revenues
 General Fund

DRAFT

Account Description	Dept	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Projected Revenues
Property Taxes								
1-000-4110-0000	Real property	2,322,260	2,310,142	2,400,085	3,161,042	3,202,842	3,369,138	166,297
1-000-4120-0000	Public Utility Taxes	130,806	195,562	470,140	928,363	873,116	928,363	55,247
Subtotal Property Taxes		2,453,066	2,505,704	2,870,225	4,089,404	4,075,958	4,297,501	221,543
Local Income Taxes								
1-000-4200-0000	Local Income Taxes	711,506	721,132	762,019	486,345	700,000	730,000	30,000
Subtotal Local Income Taxes		711,506	721,132	762,019	486,345	700,000	730,000	30,000
Subtotal Local Income taxes and PUT		842,312	916,694	1,232,158	1,414,708	1,573,116	1,658,363	85,247
Intergovernmental Revenues								
1-000-4610-0000	Public Safety	-	-	-	-	-	-	-
1-000-4690-0000	Other State Grants	-	3,500	-	1,500	-	-	-
1-000-4690-DNR0	Other State Grants	148,823	131,643	-	-	-	-	-
1-000-4690-FACO	Other State grants	48,214	23,774	-	19,026	-	-	-
1-B10-4611-0000	B10 State Grants	-	-	-	-	-	-	-
1-B10-4611-MSPP	B10 Public safety- Police	86,713	93,209	97,770	54,629	83,000	83,000	-
1-B10-4611-QACO	B10 Salary Reimbursements - Police	-	-	-	-	-	-	-
1-B10-4690-LGIT	B10 LGIT - Grants	7,500	5,000	-	-	5,000	5,000	-
1-B10-4690-MDOT	B10 DOT Inspections MDOT	-	3,031	-	-	5,000	5,000	-
1-B10-4690-SBSE	B10 Other State Grants - OT Patrols	7,281	-	-	-	-	-	-
1-C11-4621-0000	C11 Highway User Tax	166,947	145,179	201,859	186,724	207,021	223,290	16,270
1-H40-4690-0000	H40 Other State Grants	1,000	-	-	-	-	-	-
1-H90-4690-BAY0	H90 Other State Grants-Bay Trust	-	-	-	-	-	-	-
1-000-4799-0000	Payments in Lieu of Taxes	-	-	7,672	-	7,672	7,672	-
Total Intergovernmental Revenues		466,478	405,336	307,301	261,878	307,693	323,962	16,270
Licenses & Permits								
1-000-4430-0000	Amusement	2,416	763	548	286	750	750	-
1-000-4440-0000	License Distribution	9,790	7,521	10,943	2,992	7,500	7,500	-
1-000-4470-0000	Permit Fees	68,640	30,422	50,797	46,619	50,000	50,000	-
1-000-4480-0000	Franchise fees	47,757	50,352	55,393	54,711	50,000	50,000	-
1-000-4490-0000	Other Licenses, Fees	3,850	1,938	2,128	13,320	2,000	3,500	1,500
Total Licenses & Permits		132,452	90,996	119,810	117,928	110,250	111,750	1,500
Charges for Services								

Account Description	Dept		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Projected Revenues
1-C22-5430-0000	C22	Landfill Tipping Fees	349,445	351,352	351,667	185,171	365,108	376,058	10,950
1-000-5110-0000		Subdivision and Site Plan Fees	1,375	200	10,368	9,550	10,000	10,000	-
1-000-5111-0000		Zoning Appeal Board	1,790	-	5,650	850	1,000	1,000	-
1-000-5120-0000		Engineering and Inspection Fees	-	7,797	23,766	16,841	5,000	10,000	5,000
1-000-5320-0000		Parking Meters	18,035	11,644	8,493	2,848	15,000	7,500	(7,500)
1-000-5730-0000		Fines and Forfeitures	11,340	4,360	2,405	460	3,000	2,500	(500)
1-000-5731-0000		Flag Processing Fee	1,365	950	425	75	1,000	750	(250)
1-000-5735-0000		Speed Monitoring System		-					-
Total Other Services			383,350	376,303	402,774	215,796	400,108	407,808	7,700
Miscellaneous revenue									
Other									
1-000-5100-SURP *		Revenue Health Surplus	44,467	9,448	43,494	109,492	-		-
1-000-5130-0000		Marina Revenue	6,750	4,530	7,590	750	7,500	12,500	5,000
1-B10-5240-0000	B10	Police Reports	395	495	440	280	400	400	-
1-B10-5240-MISC	B10	Other Public Safety Charges		-					-
1-B10-5735-REDS	B10	Speed Monitoring System	61,200	68,240	47,520	10,520	50,000	50,000	-
1-A81-5820-105N	A81	Rents - 105 N. Liberty	99,793	95,560	107,920	71,115	100,000	100,000	-
1-D10-5820-0000	D10	Rents - Wharf	30,860	26,477	21,192	14,939	25,000	25,000	-
1-000-5830-0000		Contributions and Donations	500	-					-
1-000-5830-JUL4		Contributions and donations	-	-			1,000	1,000	-
1-000-5830-XMAS		Donations - Christmas Parade	-	100	-	1,000	1,500	1,500	-
1-B10-5830-NNOE	B10	National Night Out Donations	200	-	-		200	200	-
1-H40-5830-0000		Contributions and Donations	15,258	5,540	-	6,452	12,000	12,000	-
1-000-5850-0000		Other Miscellaneous Revenues	12,363	34,191	26,002	14,462	12,000	12,000	-
1-A92-5850-0000	A92	Miscellaneous Revenue	1,421	7,752	534				-
1-B10-5850-0000	B10	Miscellaneous Revenues	14,801	8,190	1,825	1,437	2,000	2,000	-
1-C11-5850-0000	C11	Misc Revenue - Highway and Streets	-	1,925	93,180	3,783			-
1-H40-5850-MNST	H40	Miscellaneous revenue - Main Street Mgr Program	13,525	7,520	26,156	6,993	17,000	17,000	-
1-H40-5850-FRMR	H40	Miscellaneous revenue - Farmers Market	810	270	550		1,100	1,100	-
1-H60-5850-0000	H60	Other Miscellaneous Revenues		-	14,829				-
1-H60-5851-0000	H60	Sale of Space	6,888	13,750	7,500	12,400	10,000	10,000	-
3-000-5851-0000	Fund 3	Sale of Space	6,888	13,750	7,500	12,400	10,000	10,000	-
1-H60-5852-0000	H60	Opening Graves	26,925	32,370	35,090	19,790	31,500	31,500	-
1-H60-5853-0000	H60	Monument/Marker Fees	960	1,080	2,400	1,020	1,000	1,000	-
1-000-5860-0000		Copies/Notary/Materials	159	21	20	18	100	100	-
1-000-5990-0000		Development Fees	38,324	-	15,000		15,000	15,000	-
1-A81-5990-0000	A81	Parking QAC PWA	50,961	52,184	53,436	54,719	54,719	56,032	1,313

Account Description	Dept	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Projected Revenues
1-000-5999-0000	In-Kind Contribution from Developer							-
Subtotal Miscellaneous Other Revenue		433,446	383,392	512,177	341,571	352,019	358,332	6,313
Investment Earnings								
1-000-5810-0000	Investment Earnings	22,182	130	102	31	100	50	(50)
1-000-5810-ICSO	Investment Earnings - ICS	14,864	40,986	29,997	12,625	20,000	15,000	(5,000)
Total Investment Earnings		39,645	41,116	30,099	12,656	20,100	15,050	(5,050)
Gains, losses and changes in Fair Market Value								
1-000-5840-0000	Sale of Property (other than tax sale)	4,100	-					-
Total Gains, losses and changes in Fair Market Value		4,100	-	-	-	-	-	-
Operating Transfers								
1-000-5891-0000	Operating Transfers/PUT Transfer	55,384	-	(197,459)	(464,182)	(436,558)		436,558
Subtotal Operating Transfers		55,384	-	(197,459)	(464,182)	(436,558)	-	436,558
Bonds Proceeds for Capital Projects								
1-000-5900-0000	Long Term Debt Proceeds							-
1-000-5900-CDA0	Long Term Debt Proceeds							-
1-C11-5900-CDA0	C11 Long Tern Bond Proceeds		-					-
1-D10-5900-CDA0	D10 Long Term Bond Proceeds		-					-
1-000-5902-0000	Long Term Debt Proceeds							-
1-000-5910-0000	Accumulated Reserves							-
Subtotal Bond Proceeds for Capital Projects		-	-	-	-	-	-	-
Total		4,624,044	4,523,978	4,806,945	5,061,396	5,529,569	6,244,403	714,834



Town of Centreville
 FY2023 Operating Budget
 Department - Legislative
 General Fund

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Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-A10-6210-0000 Legislative Expense-(Centreville Dollars/Volunteer Dinner)	1,876	2,519	1,676	641	2,000	2,000	-
1-A10-6220-QATV QAC TV for Council meetings (1)			1,950	1,200	3,600	3,600	-
1-A10-6610-0000 Donations/Appropriations	6,325	2,400	305		6,000	6,000	-
1-A10-7010-0000 Salaries	13,500	13,500	18,375	15,428	22,500	22,500	-
1-A10-7110-0000 Pension Expense	738	790	906	950	1,584	1,665	81
1-A10-7120-0000 Workmans Comp Insurance	280	290	385	754	542	800	258
1-A10-7210-0000 Payroll Taxes- FICA	1,033	1,033	1,348	1,180	1,721	1,721	-
1-A10-7215-0000 Payroll Taxes - SUTA	457	225	90		500	-	(500)
1-A10-7310-0000 Dues and Subscriptions (2)	4,671	4,905	4,905	5,052	5,052	5,300	248
1-A10-7420-0000 Advertising				108	3,000	3,000	-
1-A10-7530-0000 Legal Fees	2,000	9,882	4,640	5,052	3,500	3,500	-
1-A10-7810-0000 Telephone-Communications				490	2,100	-	(2,100)
1-A10-8510-0000 Convention, Meetings	1,810	-	1,775	(100)	3,000	3,000	-
1-A10-8520-0000 Lodging, Food and Travel	2,053	256	630	789	6,500	6,500	-
1-A10-8750-0000 Liability Insurance	-	-					-
Total	34,744	35,801	36,985	31,543	61,599	59,586	(2,013)

Additional Requirements Explanation

- (1) QAC TV - \$150 per televised meeting (24 sessions)
- (2) Dues and Subscriptions - Increase in MML fees



Town of Centreville
 FY2023
 Operating Budget
 Department - Planning and Zoning
 General Fund

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Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-A70-6210-0000 Operations/Planning Expense	-		8	40	400	400	-
1-A70-6410-0000 Planning Commission Expense	-	150	300		250	250	-
1-A70-6420-0000 Board of Appeals Expense	-	80	150		200	200	-
1-A70-7140-0000 Safety/Education Training	250		-		250	100	(150)
1-A70-7310-0000 Dues & Subscriptions	-		-	150	200	100	(100)
1-A70-7420-0000 Advertising for Planning	362	216	226	250	300	300	-
1-A70-7440-0000 Contract Services (1)	39,312	36,844	36,903	19,907	80,000	45,000	(35,000)
1-A70-7440-BB00 Contract Services - Reimbursable	7,714	8,213	30,637	26,088			-
1-A70-7440-MDIA MDIA Contract Services	28,391	13,288	10,944	11,831	24,000	20,000	(4,000)
1-A70-7530-0000 Legal Fees	6,528	2,800	10,860	4,122	8,000	8,000	-
1-A70-7530-BB00 Legal Fees - Reimbursable	96	128	4,288	5,449			-
1-A70-8520-0000 Lodging, Food, Travel & Meetings	200	400	-	200	200	200	-
Total	82,853	62,119	94,316	68,035	113,800	74,550	(39,250)

Additional Requirements Explanation

(1) Transition of Comprehensive plan from consultant to new employee



Town of Centreville
FY2023 Operating Budget
Department - Municipal Buildings

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Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-A81-6212-105N Property Taxes (1)	6,818	8,122	9,467	11,824	9,500	11,824	2,324
1-A81-7440-0000 Contract Services	50	98	1,049				-
1-A81-7440-105N Contract Services-105 N. Liberty	14,682	13,697	11,924	8,700	13,200	13,200	-
1-A81-8020-0000 Electricity	364	206	-	-	950	950	-
1-A81-8020-SPLY Electricity, Supply	334	215	-	-	900	900	-
1-A81-8021-0000 Heating	2,065	169	1,645	1,767	3,500	3,500	-
1-A81-8022-0000 Water and Sewer	7,282	-	7,760	-	7,000	7,000	-
1-A81-8110-0000 Repairs and Maintenance	14,423	23,772	25,755	8,603	22,000	22,000	-
1-A81-8750-105N Liability Insurance (2)	325	336	347	393	400	420	20
							-
Total	46,344	46,614	57,948	31,287	57,450	59,794	2,344
Debt							
1-A81-8620-105N Debt Service - 105 N. Liberty	\$45,346	\$45,346	\$48,948	\$0	\$0	\$0	\$ -

Additional Requirements Explanation

- (1) Increase in Property tax based on valuation from SDAT in FY22
- (2) Increase in Liability Insurance based on estimated 5% increase



Town of Centreville
 FY2023 Operating Budget
 Department - Administration
 General Fund

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Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 & FY23 Proposed Budget
Expenses							
1-A92-6210-0000 Operating Supplies	10,022	6,784	8,211	9,890	11,000	11,000	-
1-A92-6210-EVNT Special Events	4,135	2,040	-	1,470	2,500	2,500	-
1-A92-6210-JUL4 Independence Day Expense	8,606	-	187	4,442	5,000	5,000	-
1-A92-6210-XMAS Christmas Parade Expenses	2,446	2,074	1,669	1,082	2,300	2,300	-
1-A92-6620-0000 Community Grant Passthrough	59,449	17,974					-
1-A92-6620-XRDS Crossroads Grant Passthrough	-	-					-
1-A92-7010-0000 Salaries (1)	568,479	588,414	626,383	524,956	593,662	842,678	249,016
1-A92-7010-0000 Salaries-Step/COLA					19,904		(19,904)
1-A92-7010-CRER Career Development							-
1-A92-7010-CRER Salary Adjustments/Study					6,607		(6,607)
1-A92-7010-EOSP Salary-End of Service Payout					29,398	4,213	(25,185)
1-A92-7011-0000 Supplement per Employment Agreement	9,925	10,810	14,969	4,341	8,803		(8,803)
1-A92-7030-0000 Salaries- Overtime	2,892	1,867	4,291	4,259	4,500	4,000	(500)
1-A92-7110-0000 Pension Expense	20,645	23,029	27,347	29,666	41,794	62,358	20,564
1-A92-7110-0000 Pension Expense-Step/COLA/Study			-		1,866		(1,866)
1-A92-7110-0000 Pension Expense-Career Ladder			-			-	-
1-A92-7110-ADMN Pension Expense - MSRPS Admin Fee	926	940	695	717	1,000	1,000	-
1-A92-7120-0000 Workman's Comp Insurance	839	785	680	1,216	1,100	1,300	200
1-A92-7130-0000 Health Insurance-	90,770	88,686	102,617	81,018	107,907	268,998	161,091
1-A92-7130-LIFE Life Insurance	6,482	6,826	6,375	5,589	8,000	8,400	400
1-A92-7130-HRA0 Health Deductible Agreement		6,434					-
1-A92-7130-RETO Retiree Stipend		9,948	7,915	6,710	4,800	4,800	-
1-A92-7130-FSA0		300	280	565			-
1-A92-7130-PCOR PCORI fees paid to United States Treasury	122	233	-	112	175	175	-
1-A92-7140-0000 Safety/Education/Training	93	73	-		500	750	250
1-A92-7190-0000 Employee Expense (3)	1,211	1,160	292	744	1,500	2,000	500
1-A92-7210-0000 Payroll Taxes- FICA	42,406	44,039	47,079	39,522	45,415	64,465	19,050
1-A92-7210-0000 Payroll Taxes- FICA (overtime)			-		344	306	(38)
1-A92-7210-0000 Payroll Taxes - Step/COLA/Study			-		2,028		(2,028)
1-A92-7210-0000 Payroll Taxes -FICA-Career Ladder			-			-	-
1-A92-7215-0000 Payroll Taxes - SUTA							-
1-A92-7310-0000 Dues and Subscriptions	1,150	1,504	864	235	1,200	1,000	(200)

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 & FY23 Proposed Budget
1-A92-7420-0000 Advertising	2,065	3,907	3,204	2,397	5,000	5,000	-
1-A92-7440-0000 Contract Services-Professional Fees	22,989	23,112	30,921	19,786	38,000	38,000	-
1-A92-7440-ECON Economic Development	24,751	6,219	14,150	-	-	-	-
1-A92-7440-BB00 Contract Services	2,256	-	-	-	-	-	-
1-A92-7440-CC00 Credit Card Fees	-	-	60	-	-	-	-
1-A92-7440-GRNT	-	-	-	-	-	28,800	-
1-A92-7520-0000 Accounting & Audit Fees (4)	9,225	13,076	9,654	10,757	12,500	14,000	1,500
1-A92-7530-0000 Legal Fees	27,986	26,089	17,223	8,415	27,000	27,000	-
1-A92-7530-BB00 Legal Fees - Reimbursable	1,744	1,248	1,340	880	-	-	-
1-A92-7540-0000 Merchant and Credit Card Fees	543	866	840	478	2,250	2,250	-
1-A92-7550-0000 Contract/Temporary Help	-	-	-	-	-	-	-
1-A92-7740-CC00 Computer Supplies and Maintenance	3,359	2,945	-	-	-	-	-
1-A92-7810-0000 Telephone/Internet	7,052	7,237	8,567	6,287	7,200	7,200	-
1-A92-7910-0000 Postage	3,175	2,205	2,722	1,588	3,000	3,000	-
1-A92-8020-0000 Electricity	561	488	965	422	850	850	-
1-A92-8020-EDTS - Economic Development Charging Station	-	1,641	1,089	704	1,700	1,700	-
1-A92-8020-SPLY Electricity, Supply	1	46	499	81	600	600	-
1-A92-8020-SPTS - Economic Development Charging Station Supply	-	738	333	213	500	500	-
1-A92-8021-0000 Heating	678	1,199	1,182	1,692	3,000	3,000	-
1-A92-8110-0000 Repairs and Maintenance	-	250	831	49	2,250	2,250	-
1-A92-8190-0000 Repair & Maintenance-Vehicle	254	115	350	-	300	-	(300)
1-A92-8191-0000 Vehicle Fuel/Oil	339	233	188	416	500	-	(500)
1-A92-8510-0000 Convention, Meetings (5)	2,111	190	1,250	-	2,900	3,600	700
1-A92-8520-0000 Lodging and Travel (5)	4,804	-	922	825	5,000	5,700	700
1-A92-9120-0000 Bank Fees	1,287	881	798	-	300	300	-
1-A92-8750-0000 Liability Insurance (6)	29,835	33,314	33,259	39,203	34,600	36,500	1,900
1-A92-8750-CLM0 Liability Insurance - Claims	-	-	-	-	-	-	-
Total	975,611	939,919	980,198	810,726	1,048,755	1,467,494	389,939

Cost Transfer to Enterprise Fund							
1-A92-7010-ALLO Salaries - Allocation of Cost	(227,249)	(147,104)	(125,277)	(119,195)	(216,973)	(174,296)	(100,088)
1-A92-7030-ALLO Salaries - OT Allocation of Cost	(1,157)	(467)	(858)	(1,132)	(1,575)	(800)	(675)
1-A92-7110-ALLO Pension Expense - Allocation of Cost	(8,258)	(5,757)	(5,469)	(68)	(15,275)	(12,898)	(7,432)
1-A92-7120-ALLO Worker's Comp Insurance - Allocation of Cost	(336)	(196)	(136)	(357)	(263)	(260)	(73)
1-A92-7130-ALLO Health & Life Ins - Allocation of Cost	(38,645)	(23,878)	(21,798)	(20,047)	(40,567)	(53,800)	(15,239)
1-A92-7210-ALLO Payroll Taxes - FICA - Allocation of Cost	(16,952)	(11,010)	(9,416)	(9,030)	(16,719)	(13,395)	(7,707)
1-A92-7440-0000 - Contract Fees - Software	-	-	-	-	-	-	-
Total Cost Transfer to Enterprise Fund	(292,597)	(188,411)	(162,954)	(149,829)	(291,372)	(255,448)	(131,213)

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 & FY23 Proposed Budget
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Additional Requirements Explanation

(1) Salaries - increase based on education policy and addition of Administrative Assistant, Zoning Administrator, and HR Assistant (Town Manager prepared to cut HR Assistant/Admin Assistant)

(2) Grant Writer - \$40 per hour/max 60 hours per month, total annual \$28,800

(3) Employee expense - removed from B10 budget and lumped into A92 to cover employee breakfasts, events, and supplies

(4) Audit Fees - Increase due to needing Single audit for Federal ARPA funds received

(5) Attendance of Zoning Administrator to MML

(6) Liability Insurance - based on estimated 5% increase



* Vacant positions are estimated at highest maximum



Town of Centreville
FY2023 Operating Budget
Department - Police
General Fund



Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-B10-6210-0000 Operating Supplies/Equipment	18,462	3,904	12,856	8,026	17,000	17,000	-
1-B10-6210-EVE0 Special Events	2,302	2	1,070	1,222	2,000	2,000	-
1-B10-6210-LGIT LGIT Grant Money Expenses		11,944	13,869	8,920	12,000	12,000	-
1-B10-6210-METR Meters Operating Supplies	2,586	278	117	10	3,000	3,000	-
1-B10-6430-0000 Parking Study							-
1-B10-6510-0000 Crime Prevention	2,003	-	2,674		2,500	2,500	-
1-B10-6530-0000 Emergency Management	2,017	542	1,225	508	3,000	3,000	-
1-B10-7010-0000 Salaries (1)	734,886	760,567	867,566	598,056	864,149	1,037,359	173,210
1-B10-7010-0000 Salaries Step/COLA					21,422		(21,422)
1-B10-7010-CRER Career Development			-		3,523	7,167	3,644
1-B10-7010-CRER Salary Adjustments/Promotions						10,443	10,443
1-B10-7010-EOSP Salary-End of Service Payout					17,689	5,187	(12,502)
1-B10-7011-0000 Supplement per employment agreement				5,236	6,787	7,696	909
1-B10-7030-0000 Salaries- Overtime	77,195	66,810	55,015	69,767	70,000	70,000	-
1-B10-7031-0000 Salaries- Overtime Reimbursable	1,033	9,775	-	8,196			-
1-B10-7110-0000 Pension Expense (2)	32,501	41,182	46,116	57,431	60,836	343,656	282,820
1-B10-7110-0000 Pension Expense - Salary adjustments/Promotions					1,508	3,780	2,272
1-B10-7110-0000 Pension Expense-Career Ladder					248	2,594	2,346
1-B10-7110-ADMN Pension Expense - MSRPS Admin Fee	920	940	695	929	1,000	1,000	-
1-B10-7120-0000 Workman's Comp Insurance	35,108	37,654	41,659	53,998	46,927	57,000	10,073
1-B10-7130-0000 Health Insurance	153,414	171,261	183,234	163,007	226,388	390,729	164,340
1-B10-7130-Life-Life Insurance	5,281	8,433	7,856	6,592	11,500	12,075	575
1-B10-7130-FSA0 Flex Spending Accounts	15	10	15	15			-
1-B10-7130-HRA0 Health Deductible Reimbursement	19,542	14,353	14,162				-
1-B10-7130-RE0 Retiree Stipend		-		20	4,800	4,800	-
1-B10-7140-0000 Safety/Education/Training	7,007	(1,283)	4,197	3,197	7,000	7,000	-
1-B10-7150-0000 Uniforms/Clothing	10,048	5,169	11,945	19,674	20,000	15,000	(5,000)
1-B10-7151-0000 Uniforms/Cleaning	5,300	5,225	4,422	1,100	5,400	5,400	-
1-B10-7190-0000 Employee Expense	463	493	158		500		(500)
1-B10-7210-0000 Payroll Taxes- FICA	60,147	62,747	66,627	49,821	66,107	79,358	13,251

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
1-B10-7210-0000 Payroll Taxes- FICA (overtime)			-		5355	5355	-
1-B10-7210-0000 Payroll Taxes Salary adjustment/Promotions			-		1,639	799	(840)
1-B10-7210-0000 Payroll Taxes- FICA-Career Ladder			-		270	548	279
1-B10-7215-SUTA		4,347					-
1-B10-7310-0000 Dues and Subscriptions	575	656	365	400	1,000	1,000	-
1-B10-7420-0000 Advertising	1,145	216	1,879	662	1,500	1,500	-
1-B10-7440-0000 Contract Services	15,327	11,691	34,841	16,265	19,342	19,342	0
1-B10-7445-REDS Redspeed Fees	22,713	27,849	19,351	5,120	25,000	25,000	-
1-B10-7530-0000 Legal Fees	5,240	1,048	576	788	8,000	8,000	-
1-B10-7710-0000 Office Supplies/Printing	2,392	3,206	3,001	1,159	3,000	3,000	-
1-B10-7810-0000 Telephone/Communications (3)	10,163	10,323	12,247	9,206	12,000	13,000	1,000
1-B10-7910-0000 Postage	51	356	88		125	125	-
1-B10-8020-0000 Electricity	315	610	889	564	600	600	-
1-B10-8020-SPLY Electricity, Supply	427	468	1,458	973	900	900	-
1-B10-8110-0000 Repairs and Maintenance	7	833	2,525	4,145	5,000	5,000	-
1-B10-8190-0000 Repair & Maintenance-Vehicle	29,443	13,692	11,525	9,210	25,000	25,000	-
1-B10-8191-0000 Gas, Oil - Vehicles (4)	26,467	19,863	20,163	20,960	27,000	37,000	10,000
1-B10-8510-0000 Convention, Meetings	390	-	-		1,500	1,500	-
1-B10-8520-0000 Lodging, Food and Travel	609	973	-		1,000	1,000	-
1-B10-8750-0000 Liability Insurance							-
Total	1,285,492	1,296,139	1,444,387	1,125,175	1,613,515	2,248,413	634,899

Additional Requirements Explanation

- (1) Salaries - increase for 2 police officer positions (Town Manager prepared to cut new officers and keep 2 promotions)
- (2) Pension - increase for LEOPS currently 36.2% (inclusive of \$31,868 annual credit for 25 years) State calculates based on calendar year and not fiscal year and State's calculations are a year behind.
- (3) Telephone - Increase based on current costs
- (4) Gas - increase based on rising fuel costs



Town of Centreville
FY2023 Operating Budget
Department - Streets
General Fund



Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-C11-6122-0000 Street Lights	122,213	131,055	134,559	89,678	135,000	135,000	-
1-C11-6122-SPLY Street Lights Supply	15,657	15,887	17,327	11,655	18,000	18,000	-
1-C11-6123-0000 Snow Removal	8,780	1,795	2,300	2,111	11,000	11,000	-
1-C11-6210-0000 Operating Supplies	18,046	22,020	19,519	22,940	25,000	25,000	-
1-C11-6220-0000 Small Tools and Equipment	5,310	921	4,080	2,524	10,000	10,000	-
1-C11-6220-ALLO Small Tools and Equipment - Allocation of Cost		-					-
1-C11-7010-0000 Salaries (1)	263,242	327,935	345,104	224,518	360,396	507,854	147,458
1-C11-7010-0000 Salaries Step/COLA					13,604		(13,604)
1-C11-7010-CRER Career Development					4,968	42,653	37,685
1-C11-7010-CRER Salary Adjustments/Study					24,074		(24,074)
1-C11-7010-EOSP Salary-End of Service Payout					8,392	2,504	(5,888)
1-C11-7030-0000 Overtime Regular	5,637	4,425	620	7,132	15,000	15,000	-
1-C11-7110-0000 Pension Expense	13,049	17,841	20,843	12,486	25,372	37,581	12,209
1-C11-7110-0000 Pension Expense Step/COLA/Study					2,653		(2,653)
1-C11-7110-0000 Pension Expense-Career Ladder					350	3,156	2,807
1-C11-7110-ADMN Pension Expense - MSRPS Admin Fee	920	940	695	929	1,000	1,000	-
1-C11-7120-0000 Workman's Comp Insurance	13,653	10,995	11,224	13,230	9,337	14,000	4,663
1-C11-7130-0000 Health Insurance	39,145	58,165	54,205	39,030	124,980	193,317	68,338
1-C11-7130-LIFE Life Insurance	2,100	2,989	2,901	1,696	3,700	3,885	185
1-C11-7130-FSAO Flex Spending Accounts	35	-	15	15			-
1-C11-7130-HRAO Health Deductible Reimbursement	6,250	-	1,724	4,096			-
1-C11-7130-RETO Retiree Stipend		3,989			4,800	4,800	-
1-C11-7140-0000 Safety/Education/Training	1,547	2,622	144	113	6,000	6,000	-
1-C11-7150-0000 Uniforms/Clothing (2)	2,114	220	1,840	1,899	3,000	4,500	1,500
1-C11-7190-0000 Employee Expense (3)	979	1,584	1,143	1,835	1,500	3,000	1,500
1-C11-7210-0000 Payroll Taxes- FICA	20,191	24,533	26,304	17,340	31,980	38,851	6,871
1-C11-7210-0000 Payroll Taxes- FICA (overtime)					1,148	1,148	-
1-C11-7210-0000 Payroll Taxes Step/COLA/Study					2,882		(2,882)
1-C11-7210-0000 Payroll Taxes- FICA-Career Ladder					380	3,263	2,883
1-C11-7215-0000 Payroll Taxes - SUTA					1,000	1,000	-
1-C11-7310-0000 Dues and Subscriptions (4)	75	75	35	328	300	600	300
1-C11-7420-0000 Advertising (5)	-	-	107	332	500	650	150

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
1-C11-7440-0000 Contract Services	15,401	14,337	14,457	12,021	18,000	22,000	4,000
1-C11-7440-EQRE Equipment Rentals	1,519	1,384	751	1,699	5,000	5,000	-
1-C11-7440-MDOT Contract Services-MDOT Projects	292						-
1-C11-7440-SIDE Sidewalk Refurbishment & Maintenance	1,000		338		30,000	-	(30,000)
1-C11-7440-STRE Streets, Curbing, Pothole Repair (HUR) *	75,714	32,255	55,845	27,417	207,021	223,290	16,269
1-C11-7440-TREE Contract Services - Trees (6)	5,188	-	700	7,400	5,000	15,000	10,000
1-C11-7450-SIDE Sidewalk Revolving Fund Multi-Year	33,495	84,616	338				-
1-C11-7440-TEMP Temporary Employees	36,575	13,825	5,273	8,032	36,779	36,779	-
1-C11-7530-0000 Legal Fees		-	2,416	244			-
1-C11-7710-0000 Office Supplies (7)	42	52	1,033	62	250	1,000	750
1-C11-7740-CC00 Computer Supplies and Maintenance	579	-					-
1-C11-7810-0000 Telephone/Internet	1,844	1,862	1,823	938	1,900	1,900	-
1-C11-8020-0000 Electricity	1,300	1,169	1,646	881	2,300	2,300	-
1-C11-8020-SPLY Electricity, Supply	12	132	652	104	600	600	-
1-C11-8021-0000 Heating	23,384	12,507	12,928	17,577	23,000	15,000	(8,000)
1-C11-8110-0000 Repairs and Maintenance	6,270	6,007	12,938	13,380	20,000	20,000	-
1-C11-8190-0000 Repair & Maintenance-Vehicle	8,748	7,711	8,223	8,226	15,000	10,000	(5,000)
1-C11-8191-0000 Gas, Oil - Vehicles (8)	7,838	9,454	7,627	13,706	10,000	18,000	8,000
1-C11-8510-0000 Convention, Meetings			313		500	500	-
1-C11-8520-0000 Lodging, Food and Travel	360	-	50	128	1,000	1,000	-
1-C11-8750-0000 Liability Insurance							-
Total Expenses	758,503	813,302	772,041	565,702	1,222,665	1,456,131	233,466
71% spent							-
Cost Transfer to Enterprise Fund							-
1-C11-7010-ALLO Salaries - Allocation of Cost	(105,166)	(85,440)	(66,915)	(54,054)	(146,859)	(110,101)	(36,758)
1-C11-7030-ALLO Salaries - OT Allocation of Cost	(2,192)	(1,106)	(124)	(1,362)	(5,250)	(3,000)	(2,250)
1-C11-7110-ALLO Pension Expense - Allocation of Cost	(5,220)	(4,460)	(4,169)	(1,601)	(10,339)	(7,516)	(2,823)
1-C11-7120-ALLO Worker's Comp Insurance - Allocation of Cost	(5,461)	(2,749)	(2,245)	(3,029)	(3,785)	(2,800)	(985)
1-C11-7130-ALLO Health Insurance - Allocation of Cost	(16,498)	(15,288)	(12,510)	(9,009)	(45,038)	(38,663)	(6,375)
1-C11-7210-ALLO Payroll Taxes - FICA - Allocation of Cost	(8,061)	(6,133)	(5,261)	(4,147)	(11,636)	(8,652)	(2,984)
1-C11-6220-0000 Small tools & equipment							-
Total Cost Transfer to Enterprise Fund	(142,598)	(115,177)	(91,224)	(73,202)	(222,908)	(170,733)	(52,174)
Debt							
1-C11-8920-CDA0 Debt Payments 2007 CDA LGIF							-
1-C11-8920-CDA0 Debt Payments 2007 CDA LGIF - Refinance							-
1-C11-8921-CDA0 Debt Payments 2012 CDA LGIF	135,853	135,863	135,075	\$ 22,484	\$ 135,717	\$ 135,538	(180)
1-C11-8922-CDA0 Debt Payments 2016 CDA LGIF-2016 Road Improvements	223,079	224,108	224,768	\$ 33,520	\$ 222,790	\$ 222,647	(142)
Total Debt	358,932	359,971	359,842	\$ 56,004	\$ 358,507	\$ 358,185	(322)

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
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* Highway User Revenue estimated from State of MD

Additional Requirements Explanation

(1) Salaries - change PT to FT position, add Utility Worker III and partial cost (50%) of Administrative assistant (Town Manager prefers to shift hiring of experienced personnel versus entry level)

(2) Uniforms - increase in costs to provide uniform

(3) Employee expense - increase for increase in # of employees

(4) Dues and subscriptions - New subscription needed

(5) Advertising - report increase/advertising costs increase

(6) Trees - Rising costs in tree removal

(7) Office supplies - costs for supplies for Administrative assistant

(8) Gas - increase based on rising fuel costs

* **DPW is the most under-manned and under-experienced with consistent retention challenges**





Town of Centreville
 FY2023 Operating Budget
 Department - Goodwill
 Volunteer Fire Company
 General Fund

 DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-B22-6610-CAPL Goodwill Fire Co Reimbursable Grant	10,000	10,000	10,000	10,000	10,000	10,000	-
1-B22-6610-OPER Goodwill Fire Co Reimbursable Grant	10,000	10,000	10,000	10,000	10,000	10,000	-
1-B22-6615-CAPL EMS Reimbursable Grant	15,000	15,000	15,000	15,000	15,000	15,000	-
1-B22-6615-OPER EMS Reimbursable Grant	10,000	10,000	10,000	10,000	10,000	10,000	-
Total	45,000	45,000	45,000	45,000	45,000	45,000	-



Town of Centreville
FY2023 Operating Budget
Department - Waste Removal
General Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-C22-6210-0000 Operating Supplies		-					-
1-C22-6310-0000 Landfill Fees	11,581	12,058	13,624	9,293	18,000	18,000	-
1-C22-7440-0000 Contract Services (1)	269,182	286,032	294,443	170,015	346,598	355,400	8,802
1-C22-8110-0000 Small Tools and Supplies		-					-
1-C22-8191-0000 Gas, Oil - Vehicles		-	533				-
1-C22-8750-0000 Liability Insurance		-					-
Total	280,763	298,089	308,601	179,308	364,598	373,400	8,802

Additional Requirements Explanation

(1) Contract services - increase based on contract increase (current bills are adjusted based on performance)



Town of Centreville
FY2023 Operating Budget
Department - Parks and
Playgrounds

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-D10-6150-0000 Street Decorations	1,988	642	1,375	913	2,500	2,500	-
1-D10-6210-0000 Operating Supplies	1,420	2,284	608	1,699	2,500	2,500	-
1-D10-6210-WHAR Operating Supplies	147	2,355	1,041	(5)	2,500	2,500	-
1-D10-6212-WHAR Property Taxes	2,632	2,597	2,027	2,218	3,000	2,500	(500)
1-D10-6430-0000 Park Advisory Board (revolving account)	4,890	4,748	2,641	910	6,500	6,500	-
1-D10-6440-0000 Community Programs	198,423	-	-	-	-	-	-
1-D10-7440-0000 Contract Services (1)	21,267	31,645	31,516	19,439	37,000	42,000	5,000
1-D10-7440-CBTG Chesapeake Bay Trust Grant	-	30,000	-	-	-	-	-
1-D10-7440-PHRA Phragmites Eradication	-	-	2,901	4,333	10,000	5,000	(5,000)
1-D10-7440-WHAR Contract Services	6,963	12,154	9,259	3,722	16,000	16,000	-
1-D10-7440-WIF0 Waterway Improvement Fund Grant Expenses	169	87,514	-	38,741	-	-	-
1-D10-7440-WILL Willows Park & Rec Imp Fee Exp	33,324	-	-	-	-	-	-
1-D10-8020-0000 Electricity	506	606	689	419	600	600	-
1-D10-8020-SPLY Electricity, Supply	4	18	142	32	300	300	-
1-D10-8020-SPWH Wharf Electricity, Supply (2)	1	559	2,358	1,139	1,500	2,000	500
1-D10-8020-WHAR Electricity (2)	1,137	1,396	2,346	1,253	1,400	2,000	600
1-D10-8021-WHAR Heating	-	-	-	-	-	-	-
1-D10-8110-0000 Repairs and Maintenance	1,074	277	711	334	3,000	3,000	-
1-D10-8110-WHAR Repairs and Maintenance	8,592	1,034	1,863	723	5,000	5,000	-
1-D10-8191-0000 Gas, Oil - Vehicles (3)	-	572	283	1,047	3,000	5,000	2,000
1-D10-8750-0000 Liability Insurance	-	-	-	-	-	-	-
Total	282,537	178,402	59,758	76,915	94,800	97,400	2,600
Debt							
1-D10-8920-0000 Debt payments (Refinance Wharf Property)	-	-	-	-	-	-	-
1-D10-8922-CDA0 Debt Payments CDA LGIF 2016 Bond	27,572	27,699	27,780	4,143	27,536	27,536	-
	27,572	27,699	27,780	4,143	27,536	27,536	-

D10 Additional Requirements Explanation

- (1) Contract Services - Increase in landscaping costs
- (2) Electricity - costs for electricity at the docks (1st year)

(3) Gas - increase based on rising fuel costs





Town of Centreville
 FY2023 Operating Budget
 Department - Main Street
 General Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-H40-6210-BUSI Downtown Appreciation Day-Special Events		2,524	2,500	46	2,500	2,500	-
1-H40-6210-COVD SERI Grant							-
1-H40-6210-MICR Upper Shore Ag Micro Grant			-	264			-
1-H40-6210-MNST Operating Supplies	15,416	11,963	15,983	7,399	15,200	15,200	-
1-H40-6210-MSEV Mainstreet Events	13,832	6,629	6,982	7,240	13,100	13,100	-
1-H40-7310-0000 Dues and Subscriptions	167	1,167	-	-	300	300	-
1-H40-7440-0000 Contract Services	421	-	210	620	2,000	2,000	-
1-H40-7440-MNST Contract Services	4,574	2,860	13,296	6,804	4,600	4,600	-
1-H40-7440-SERI Seri Grant Expenses							-
1-H40-8510-0000 Convention, Meetings		107	-		1,500	1,500	-
1-H40-8520-MNST Lodging, Travel	543	557	-		800	800	-
Total	34,952	25,806	38,971	22,372	40,000	40,000	-
Revenues							
1-H40-5830-0000-Contributions and Donations	15,258	5,540	3,700	6,452	12,000	12,000 \$	-
1-H40-5850-MNST-Mainstreet	13,525	7,520	26,156	6,993	17,000	17,000 \$	-
1-H40-5850-FRMR-Farmers Market	810	270	550	0	1,100	1,100 \$	-
1-H40-5850-MICR Uppper Shore Ag Micro-grant				4,523			-
1-H40-5850-SERI SERI Grant						\$	-
Total H40 Revenue	29,593	13,330	30,406	17,968	30,100 \$	30,100 \$	-



Town of Centreville
 FY2023 Operating Budget
 Department - Economic
 Development

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-H50-7310-0000 Dues and Subscriptions	-	-	-		1,500	1,500	-
1-H50-7420-0000 Advertising				900	4,000	4,000	-
1-H50-7440-0000 Contract Services	-	-	-	480	5,000	5,000	-
1-H50-7440-EDMR Contract Services- Position	-	-	-	6,520	25,000	25,000	-
1-H50-7440-GRNT Grant Matching	-	-	-		4,000	4,000	-
1-H50-8520-MNST Lodging, Travel	-	-	-		500	500	-
Total	-	-	-	7,900	40,000	40,000	-



Town of Centreville
 FY2023 Operating Budget
 Department - Cemetery
 General Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY 21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-H60-6210-0000 Operating Supplies	494	235	2,350	559	1,000	1,000	-
1-H60-6430-0000 Cemetery Advisory Committee *		-			3,143	1,424	(1,719)
1-H60-7440-0000 Contract Services (1)	19,706	29,681	46,594	27,123	25,000	34,000	9,000
1-H60-8020-0000 Electricity	678	616	708	466	600	600	-
1-H60-8020-SPLY Electricity, Supply	45	49	65	39	200	200	-
1-H60-8021-0000 Heating		79	-		-		-
1-H60-8110-0000 Repairs and Maintenance		408	790	2,380	1,000	1,000	-
1-H60-8190-0000 Repairs & Maintenance-Vehicle		41					-
1-H60-8191-0000 Gas, Oil - Vehicles		405	275	24	1,500	1,500	-
1-H60-8750-0000 Liability Insurance							-
Total	20,923	31,513	50,782	30,590	32,443	39,724	7,281

*Approved in FY20 to use 90% interest earned from Perpetual Care Acct-FY23 Calculation (\$1,582.67 X 90%=\$1,424.40)

Additional Requirements Explanation

(1) Increase in costs for Cemetery/grave openings, markers, weed eating, etc.



Town of Centreville
 FY2023 Operating Budget
 Department - Watershed
 General Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
1-H90-6210-0000 Operating Supplies				23			
1-H90-7010-0000 Salaries-Other		-					-
1-H90-7140-0000 Education, Training / Advertise		-	-		1,400	1,400	-
1-H90-7210-0000 Payroll Taxes- FICA		-					-
1-H90-7440-0000 Contract Services (1)	2,045	375	456	881	2,200	3,200	1,000
1-H90-7440-DNRO Contract Services - DNR grant	2,475	-					-
1-H90-7530-0000 Legal		-					-
1-H90-7810-0000 Telephone		-					-
1-H90-8110-0000 Repairs and Maintenance	277	2,960	-	892	3,000	3,000	-
1-H90-8190-0000 Repairs & Maintenance-Vehicle (Street Sweeper)			280	1,768	3,000	3,000	-
1-H90-8191-0000 Gas, Oil - Vehicles	233	691	1,097	779	3,000	3,000	-
1-H90-8750-0000 Liability Insurance							-
Total	5,031	4,026	1,833	4,343	12,600	13,600	1,000

Additional Requirements Explanation

(1) Contract Services increase for attendance of meetings



Town of Centreville
FY2023 Operating Budget
Proposed Revenues
Enterprise Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Revenues	FY23 Proposed Revenues	Difference Between FY22 Budget & FY23 Projected Revenues
Sewer Revenue							
7-C21-5410-0000 Sewer	854,570	891,181	1,132,032	702,248	1,388,505	1,457,930	69,425
7-C21-5411-0000 Sewer Penalty	164						-
7-C21-5452-0000 Sewer Connection Charge (2)	400		-	300	600	600	-
7-C21-5811-CDA0 CDA LGIF Interest Income Wastewater Collection	14,471						-
7-C21-5820-0000 Farm Revenue							-
7-C21-5850-0000 Other miscellaneous revenues			2,972				-
7-C21-5900-CDA0 Sewer CDA LGIF Bond Proceeds		77					-
7-C21-5999-0000 In-Kind Contribution Developer							-
Total Sewer	869,605	891,258	1,135,004	702,548	1,389,105	1,458,530	69,425
Water Revenue							
7-C24-5440-0000 Water	771,591	812,787	1,016,487	632,308	1,230,320	1,291,836	61,516
7-C24-5441-0000 Water Penalty	25,160	15,294	-	66,680	20,000	20,000	-
7-C24-5442-0000 Vacant Lots (3)	7,882	6,839	11,673	6,540	13,800	12,400	(1,400)
7-C24-5450-0000 Other Water Charges	50	800	-	400	1,500	1,500	-
7-C24-5451-0000 Meter Equipment (2)	15,320	-	-	815	2,600	2,600	-
7-C24-5452-0000 Water Connection Charge (2)	300		-	200	600	600	-
7-C24-5453-0000 I&I Study Charge			275				-
7-C24-5811-CDA0 CDA LGIF Interest Income Water Treatment	21,148						-
7-C24-5811-CDA1 CDA LGIF Interest Income Water Distribution							-
7-C24-5820-0000 Rent Revenue			-				-
7-C24-5850-0000 Other miscellaneous revenues	17	8,606	864	1,350			-
7-C24-5870-0000 USDA CRP Revenue							-
7-C24-5900-0000 Long Term Debt Proceeds							-
7-C24-5900-CDA0 Long Term Debt Proceeds		77					-
7-C24-5999-0000 In-Kind Contribution Developer							-
Total Water	841,468	844,402	1,029,299	708,293	1,268,820	1,328,936	60,116
7-C26-5120-0000 Sewer Allocation Fees (1)	546,651	4,039	140,567		127,552	45,121	(82,431)
7-C27-5121-0000 Water Allocation Fees (1)	321,111	4,936	81,785		74,926	26,505	(48,421)
7-C25-5870-0000 Farm Revenue other than Sale of Crops	29,500	59,000	59,000	29,500	50,000	50,000	-
7-C25-5870-CRPO Rental Revenue - USDA CRP Payment	4,222	4,222	-				-
7-000-5730-0000 Other fines and forfeitures	345	125	50	460			-
7-000-5735-0000 Merchant Acct Administration Fees			-				-

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Revenues	FY23 Proposed Revenues	Difference Between FY22 Budget & FY23 Projected Revenues
7-000-5810-0000 Investment Earnings	19,857	54,496	45,807	13,278	20,000	17,000	(3,000)
7-000-5819-0000 Interest on Delinquent Accounts	28,337						-
7-000-5850-0000 Other miscellaneous revenues		11,793	64,390				-
Total Other	950,022	138,611	391,600	43,238	272,477	138,625	(133,852)
Total Enterprise Fund Revenues	2,661,095	1,874,271	2,555,903	1,454,078	2,930,402	2,926,091	(4,311)

Percentage received

(1) Allocations calculated on:

4 vacant lots (Glendale @ 80%)(\$44,076.80)

2 possible existing vacant lots @ 100%(\$27,548)

(2) Meter Equip/Water Connection calculated on 6 hookups

New Water Rate with 5% increase

New Sewer Rate with 5% increase

(3) Based on current 62 vacant lots (\$50 X 4 quarters)



Town of Centreville
FY2023 Operating Budget
Department - Sewer
Enterprise Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
7-C21-6210-0000 Operating Supplies	5,773	4,090	3,974	3,125	5,000	5,000	-
7-C21-6211-0000 Merchant Fees		-					-
7-C21-6220-0000 Small Tools and Equipment	1,654	586	2,071	1,466	3,000	4,000	1,000
7-C21-6220-ALLO Small Tools and Equipment		-					-
7-C21-6360-0000 Sludge Generator Fee		-	2,330		2,500	2,500	-
7-C21-6510-0000 Chemicals and Lab Supplies (1)	12,560	15,503	27,554	16,427	20,000	25,000	5,000
7-C21-7010-0000 Salaries (2)	80,367	83,703	98,270	76,045	102,336	135,631	33,295
7-C21-7010-0000 Salaries Step/COLA					4,180		(4,180)
7-C21-7010-CRER-Career Ladder			-			3,645	3,645
7-C21-7010-CRER Salary Adjustments/Study					3,753		(3,753)
7-C21-7010-EOSP Salary-End of Service Payout					2,190	695	(1,494)
7-C21-7030-0000 Overtime Regular	11,729	9,431	9,562	8,311	12,500	12,500	-
7-C21-7110-0000 Pension Expense	4,122	4,673	5,487	5,189	7,204	10,037	2,832
7-C21-7110-0000 Pension Expense Step/COLA			-		294		(294)
7-C21-7110-0000 Pension Expense-Career Ladder/Sal Adj			-		264	270	6
7-C21-7110-ADMN Pension Expense - MSRPS Admin Fee	917	940	695	783	1,000	1,000	-
7-C21-7120-0000 Workmen's Comp Insurance	2,925	2,033	2,764	2,681	2,626	2,900	274
7-C21-7130-0000 Health Insurance	11,307	12,547	17,429	12,467	17,533	55,671	38,137
7-C21-7130-LIFE Life Insurance	1,142	1,152	1,149	901	1,400	1,470	70
7-C21-7130-FSA0 Flex Spending Accounts	30	18	15				-
7-C21-7130-HRA0 HRA - Sewer Health Reimbursement	650	547	9				-
7-C21-7130-RETO Retiree Stipend		416			1,200	1,200	-
7-C21-7140-0000 Safety/Education/Training	2,681	1,580	367	247	8,500	8,500	-
7-C21-7150-0000 Uniforms/Clothing (3)	892	128	313	185	1,800	2,500	700
7-C21-7190-0000 Miscellaneous Employee Benefits	236	585	508	138	800	800	-
7-C21-7210-0000 Payroll Taxes- FICA	6,907	6,927	8,079	6,251	7,829	10,376	2,547
7-C21-7210-0000 Payroll Taxes- FICA (overtime)			-		956	956	-
7-C21-7210-0000 Payroll Taxes Step/COLA			-		320		(320)
7-C21-7210-0000 Payroll Taxes-FICA Career Ladder/Sal Adj			-		287	279	(8)

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
7-C21-7310-0000 Membership Dues	175	155	-	-	350	350	-
7-C21-7420-0000 Advertising	173	66	-	750	500	500	-
7-C21-7440-0000 Contract Services (4)	136,719	129,889	153,110	139,006	200,000	225,000	25,000
7-C21-7440-COLL Sewer - Collection	8,503	-	10,577		7,000	7,000	-
7-C21-7440-EQRE Equipment Rental		90					-
7-C21-7440-TRMT Sewer - Treatment	474	-	361		2,500	2,500	-
7-C21-7440-SFTW Contract Fees - Software		8,029	-				-
7-C21-7520-0000 Audit Fees (5)	4,613	6,538	4,827	5,379	6,500	6,750	250
7-C21-7530-0000 Legal Fees	448	-	192	2,053	500	3,000	2,500
7-C21-7550-0000 Contract Temporary Help		-	-				-
7-C21-7710-0000 Office/Bldg/Plant Supplies	132	205	688	31	500	700	200
7-C21-7740-CC00 Computer Supplies and Maintenance	726	674	1,536				-
7-C21-7810-0000 Telephone/Internet	1,799	1,596	1,692	1,178	1,600	1,600	-
7-C21-7910-0000 Postage	763	801	1,375	913	1,200	1,200	-
7-C21-8020-0000 Electricity	5,141	8,605	9,163	3,715	9,000	9,000	-
7-C21-8020-SPLY Electricity, Supply	2,114	6,101	8,111	2,187	8,000	8,000	-
7-C21-8110-0000 Repairs and Maintenance	1,321	2,217	14,877	1,365	12,000	12,000	-
7-C21-8110-DSCH R&M - Discharge		-					-
7-C21-8110-COLL R&M Collection	15,663	26,442	18,793	9,400	20,000	20,000	-
7-C21-8120-0000 Repair & Maintenance - Pumps and Wells	9,110	4,620	944				-
7-C21-8130-0000 Repairs and Maintenance- Plant	27,374	38,334	24,302	14,245	20,000	30,000	10,000
7-C21-8190-0000 Repair & Maintenance-Vehicle	711	1,160	3,297	1,453	3,500	3,500	-
7-C21-8191-0000 Gas, Oil - Vehicles	4,869	4,332	3,910	2,603	4,000	5,000	1,000
7-C21-8510-0000 Conventions & Meetings	606	-	156		500	1,000	500
7-C21-8520-0000 Lodging, Food and Travel	1,396	6	132	64	500	1,000	500
7-C21-8610-0000 Interest Expense - General	166,100	164,057	157,236	78,104	150,071	143,718	(6,353)
7-C21-8611-0000 Bond Administrative Fee	1,201	7,242	7,242	750	7,242	7,328	86
7-C21-8650-0000 Depreciation Allowable		-					-
7-C21-9120-0000 Bank Fees - NSF		36	24		100	100	-
7-C21-9210 Fines, Penalties, and Judgements		-					-
7-C21-8750-0000 Liability Insurance	14,475	15,398	16,112	19,205	17,300	18,200	900
Total	548,495	571,450	619,231	416,617	680,335	792,376	112,040
Cost Transfer to Enterprise Fund							
7-C21-7010-ALLO Salaries - Allocation of Cost	166,208	116,272	96,096	29,814	181,916	142,199	(39,718)
7-C21-7030-ALLO Salaries - OT Allocation of Cost	1,992	846	491	317	3,413	1,900	(1,513)
7-C21-7110-ALLO Pension Expense - Allocation of Cost	6,739	5,109	4,819	-	12,807	10,207	(2,600)

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
7-C21-7120-ALLO Worker's Comp Insurance - Allocation of Cost	2,898	1,473	1,191	1,693	2,024	1,530	(494)
7-C21-7130-ALLO Health & Life Ins - Allocation of Cost	27,572	19,583	17,154	6,614	42,803	46,232	3,429
7-C21-7210-ALLO Payroll Taxes - FICA - Allocation of Cost	12,506	8,571	7,339	2,212	14,178	11,024	(3,154)
7-C21-6220-0000 Small tools & equipment		-					-
7-C21-7440-0000 - Contract Fees - Software		-					-
Total Cost Transfer to Enterprise Fund	217,915	151,855	127,089	40,649	257,140	213,091	(44,049)
Debt Payments							
7-C21-2710-MDE0 (ARRA Direct Water Loan)	112,215	113,337	-		115,615	115,615	-
7-C21-8620-0000 Debt Payments							-
7-C21-8620-CDA0 Debt Payments - WWTP Collection Sys Imprv							-
7-C26-2791-USDA USDA RUS Loan #9201							-
7-C21-2712-0000 Debt Payments - 2016 LGIF Bond	85,000	85,423	87,500		87,500	88,750	1,250
7-C21-2713-0000 Debt Payments - 2017 LGIF Bond	230,250	234,500	239,500		245,000	248,750	3,750
Total Debt	427,465	433,260	327,000	0	448,115	453,115	5,000
Total All	1,193,875	1,156,565	1,073,320	457,267	1,385,590	1,458,581.68	72,991

Additional Requirements Explanation ***

- (1) Chemical and Lab fees - increase in chemical costs
- (2) Salaries - 25% of Administrative assistant
- (3) Uniforms/Clothing - increase in uniform costs
- (4) Contract services - have to bid out sludge removal/clean out drying beds-end of current 5 year contract
- (5) Audit Fees - Increase due to needing Single audit for Federal

* Program Manager - ARPA funded



Town of Centreville
FY2023 Operating Budget
Department - Water
Enterprise Fund

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
7-C24-6210-0000 Operating Supplies	1,740	1,982	3,404	4,128	3,000	3,500	500
7-C24-6211-0000 Merchant Fees		-					-
7-C24-6220-0000 Small Tools and Equipment	2,062	365	1,761	1,013	2,000	2,500	500
7-C24-6230-0000 Water Meter Expense	37,365	24,694	48,298	20,496	100,000	50,000	(50,000)
7-C24-6510-0000 Chemicals and Lab Supplies (1)	16,120	22,809	22,218	12,361	27,000	30,000	3,000
7-C24-7010-0000 Salaries (2)	80,366	83,702	98,269	76,045	102,336	135,631	33,295
7-C24-7010-0000 Salaries Step/COLA					4,180		(4,180)
7-C24-7010-CRER Career Ladder			-			3,645	3,645
7-C24-7010-CRER Salary Adjustments/Study					3,753		(3,753)
7-C24-7010-EOSP Salary-End of Service Payout					2,190	695	(1,494)
7-C24-7030-0000 Overtime Regular	11,728	9,431	9,562	8,311	12,500	12,500	-
7-C24-7110-0000 Pension Expense	4,123	4,674	5,486	5,190	7,204	925	(6,279)
7-C24-7110-0000 Pension Expense Step/COLA			-		294		(294)
7-C24-7110-0000 Pension Expense Career Ladder/Salary Adj			-		2,642	270	(2,372)
7-C24-7110-ADMN Pension Expense-MSRPS Admin Fee	917	940	695	783	1,000	1,000	-
7-C24-7120-0000 Workmen's Comp Insurance	2,925	2,033	2,764	2,681	2,626	2,900	274
7-C24-7130-0000 Health Insurance	11,307	10,514	17,429	12,467	17,533	55,671	38,137
7-C24-7130-LIFE Life Insurance	1,142	1,152	1,149	901	1,400	1,470	70
7-C24-7130-FSA0 Flex Spending Accounts	30	18	15	28			-
7-C24-7130-HRA0 HRA - Water	650	546	9	178			-
7-C24-7130-RETO Retiree Stipend		416		3	1,200	1,200	-
7-C24-7140-0000 Safety/Education/Training	2,773	1,749	191	314	8,500	8,500	-
7-C24-7150-0000 Uniforms/Clothing (3)	892	127	313	185	1,800	2,500	700
7-C24-7190-0000 Employee Expense	153	736	351	154	800	800	-
7-C24-7210-0000 Payroll Taxes- FICA	6,691	6,926	8,078	6,251	7,829	10,376	2,547
7-C24-7210-0000 Payroll Taxes- FICA (overtime)			-		956	956	-
7-C24-7210-0000 Payroll Taxes FICA Step/COLA			-		320		(320)
7-C24-7210-0000 Payroll Taxes Career Ladder/Sal Adj			-		287	279	(8)
7-C24-7310-0000 Dues and Subscriptions	475	505	318	-	600	600	-
7-C24-7420-0000 Advertising	1,469	438	1,765	136	3,500	3,500	-
7-C24-7440-0000 Contract Services (4)	30,154	66,829	62,509	38,852	71,000	75,000	4,000
7-C24-7440-BB00 Contract Services	500		-				-

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
7-C24-7440-SFTW Contract Services - Software		8,029	-				-
7-C24-7520-0000 Audit Fees (5)	4,613	6,538	4,827	5,379	6,500	6,750	250
7-C24-7530-0000 Legal Fees	384	176	1,088	105	250	250	-
7-C24-7550-0000 Contract Temporary Help		1,575					-
7-C24-7710-0000 Office/Bldg/Plant Supplies	96	167	688	31	250	500	250
7-C24-7740-CC00 Computer Supplies and Maintenance	726	674	1,536				-
7-C24-7810-0000 Telephone/Internet	4,159	5,353	6,593	5,270	6,000	7,000	1,000
7-C24-7810-GATE Service/Internet for Gateway System	-	-	-	-	-	1,000	1,000
7-C24-7910-0000 Postage	763	801	1,377	913	1,400	1,800	400
7-C24-8020-0000 Electricity	13,748	18,292	21,299	9,776	14,000	14,000	-
7-C24-8020-SPLY Electricity, Supply	92,053	65,343	94,315	46,556	75,000	75,000	-
7-C24-8110-0000 Repairs and Maintenance	4,577	15,869	7,611	20,296	12,000	12,000	-
7-C24-8110-DIST Equipment Repairs and Maintenance	2,833	10,358	10,638	6,407	10,000	10,000	-
7-C24-8130-0000 Repairs and Maintenance- Plant	15,989	67,964	14,849	33,318	30,000	40,000	10,000
7-C24-8190-0000 Repair & Maintenance-Vehicle	690	10,147	3,579	3,506	4,000	4,000	-
7-C24-8191-0000 Gas, Oil - Vehicles	3,468	2,303	2,815	2,165	4,000	4,000	-
7-C24-8510-0000 Conferences, Conventions & Meetings	526	-	156		500	1,000	500
7-C24-8520-0000 Travel Expenses	1,396	114	132		600	1,000	400
7-C24-8610-0000 Interest - General	178,213	171,900	157,841	79,239	158,477	151,243	(7,234)
7-C24-8611-0000 Bond Administrative Fee	1,604	1,904	9,388	6,714	1,945	2,178	233
7-C24-8750-0000 Depreciation Allowable		-					-
7-C24-8750-0000 Liability Insurance	14,475	15,398	16,112	19,217	17,300	8,200	(9,100)
7-C24-9120-0000 Bank Fees					100	100	-
Total	553,891	643,490	639,428	429,365	728,773	744,439	15,666
Cost Transfer to Enterprise Fund							
7-C24-7010-ALLO Salaries - Allocation of Cost	166,208	116,272	96,096	29,814	181,916	142,199	(39,718)
7-C24-7030-ALLO Salaries - OT Allocation of Cost	1,357	727	491	317	3,413	1,900	(1,513)
7-C24-7110-ALLO Pension Expense - Allocation of Cost	6,739	5,109	4,819		12,807	10,207	(2,600)
7-C24-7120-ALLO Worker's Comp Insurance - Allocation of Cost	2,898	1,473	1,191	1,693	2,024	1,530	(494)
7-C24-7130-ALLO Health & Life Ins - Allocation of Cost	27,572	19,583	17,154	6,614	42,803	46,232	3,429
7-C24-7210-ALLO FICA - Allocation of Cost	12,506	8,571	7,339	2,212	14,178	11,024	(3,154)
7-C24-6220-0000 Small tools & equipment		-					-
7-C24-7440-0000 - Contract Fees - Software		-					-
Total Cost Transfer to Enterprise Fund	217,280	151,735	127,089	40,649	257,140	213,091	(44,049)
Debt Payments							
7-C24-8620-0000 Debt Payments							-
7-C24-8620-CDA0 Debt Payments - Water Distrib & Treatment							-
7-C24-2711-0000 Debt Payments - 2012 LGIF Bond			29,250		30,250	30,925	675

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
7-C24-2712-0000 Debt Payments - 2016 LGIF Bond	85,000	85,423	87,500		87,500	88,750	1,250
7-C24-2713-0000 Debt Payments - 2017 LGID Bond	230,250	234,500	239,500		245,000	248,750	3,750
Total Debt	315,250	319,923	356,250	-	362,750	368,425	5,675
Total Water Expenses	1,086,421	1,115,148	1,122,767	470,015	1,348,662	1,325,954	(22,708)

Additional Requirements Explanation

- (1) Chemical and Lab fees - increase in chemical costs
- (2) Salaries - 25% of Administrative assistant
- (3) Uniforms/Clothing - increase in uniform costs
- (4) Contract services - Maintenance on 3 towers to bring up to spec- includes inspections, treatment, chemical washout, OSHA regulations, & 1 exterior cleaning per year
- (5) Audit Fees - Increase due to needing Single audit for Federal



* Program Manager - ARPA funded



Town of Centreville
 FY2023 Operating Budget
 Department -

DRAFT

Account Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual as of 03/30/2022	FY22 Budget	FY23 Proposed Budget	Difference Between FY22 Budget & FY23 Proposed Budget
Expenses							
7-C25-6210-0000 Operating Supplies- Farm	424	920	722	107	1,000	1,000	-
7-C25-7440-0000 Contract services (1)	1,993	2,770	5,350	4,713	10,000	15,000	5,000
7-C25-7530-0000 Legal Fees				256			
7-C25-8020-0000 Utilities - Electric		349	359	249	400	400	-
7-C25-8020-SPLY Utilities - Electric Supply		47	43	54	100	100	-
7-C25-8110-0000 Equipment Repair & Maintenance	25,623	16,102	26,436	12,323	32,000	32,000	-
7-C25-8190-0000 Equipment Repair & Maintenance-Vehicle		-	-				-
7-C25-8191-0000 Gas, Oil - Vehicles		708	1,181	1,506	1,200	1,200	-
Total	28,040	20,896	34,091	19,207	44,700	49,700	5,000

Entire budget has a revenue source that covers some/all of expenses

Additional Requirements Explanation

(1) Contract Services - increase to fix aging equipment/repairs to irrigation system unable to complete in house