

Town of West Point Budget FY 19-20



Presented for your review and consideration is the recommended Fiscal Year 2019-2020 Consolidated Town Budget. This budget is the product of many hours of collaborative effort by the Mayor, Town Council and Town Staff. I truly appreciate everybody's efforts in the development of this budget.

The proposed budget totals are as follows:

Town Operations	\$ 5,109,158
Contribution to Schools	\$ 4,310,525
Capital Fund (1)	\$ 365,500
Total General & CIP Funds	\$ 9,785,183
School Fund (2)	\$10,733,345
Total General, CIP & Schools	\$16,208,003
Water Utility Fund (3)	\$ 798,121
Solid Waste Fund	\$ 236,973
Total Consolidated FY 2019-20 Budget	\$16,605,347

Notes: (1) Includes transfer from the General fund to the CIP Fund of \$365,500

(2) Includes local contribution to schools of \$4,310,600.

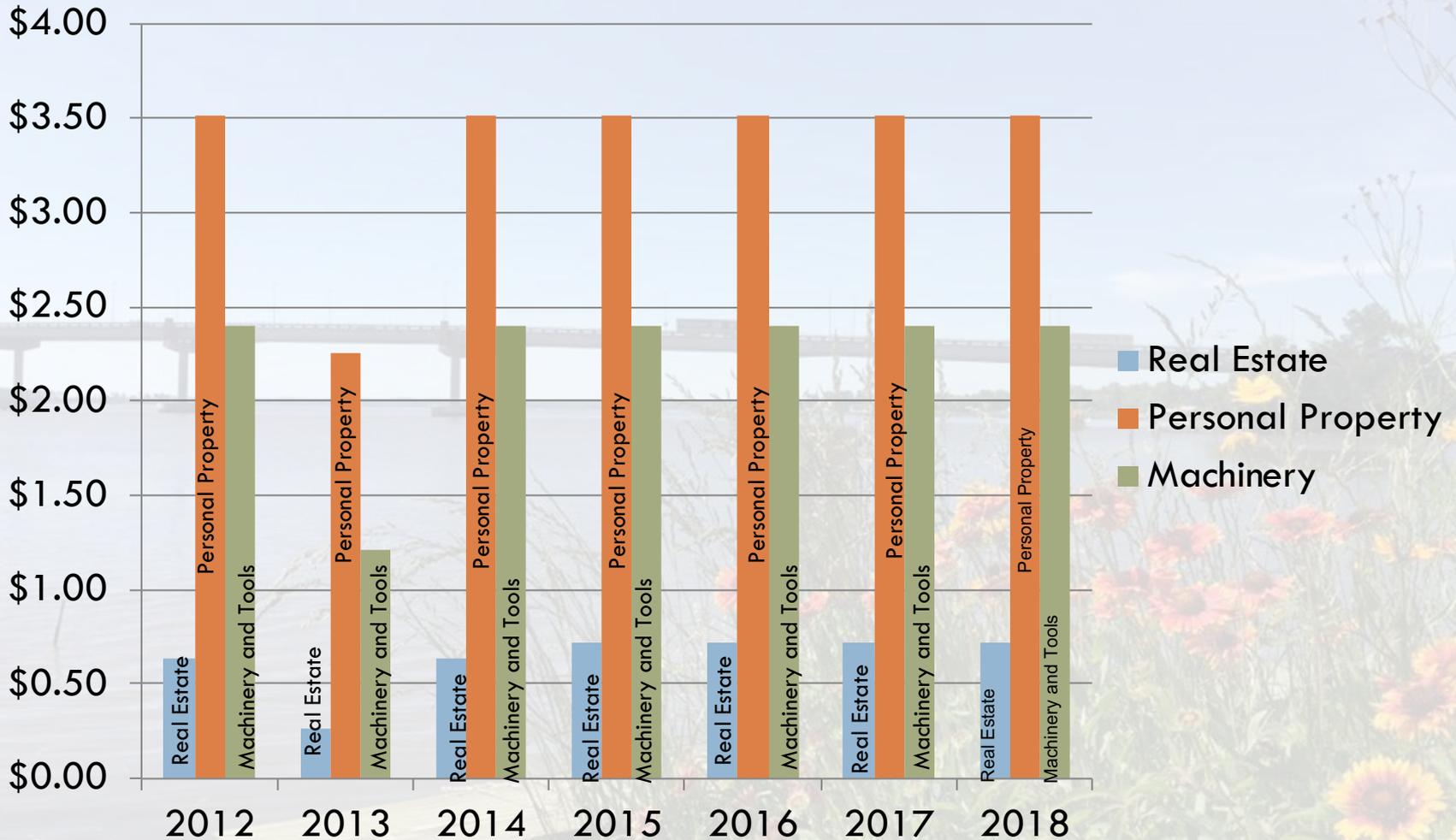
(3) Includes transfers from the Water fund to the General fund of \$272,250.

Proposed Town Tax Rates 2019



	2017 Town Tax Rate	2018 Town Tax Rate	2019 Proposed Town Tax Rate
Personal Property	\$3.52	\$3.52	\$3.52
Machinery and Tools	\$2.40	\$2.40	\$2.40
Real Estate	\$.72	\$.72	\$.72

Town Tax Rate History 12-18



Revenue

Local Taxes / Fees

	FY 2018-2019	FY 2019-2020	Difference
Real Estate Tax	\$ 2,252,423	\$ 2,257,710	\$5,287
Public Service Tax	\$ 125,000	\$ 120,000	\$(5,000)
Personal Property	\$ 526,108	\$ 562,281	\$36,173
Machinery and Tools	\$ 2,934,338	\$ 3,057,270	\$122,932
Penalties/Interest	\$ 40,000	\$ 40,000	-0-
Local Sales and Use Tax	\$ 275,000	\$ 275,000	-0-
Consumer Utility Tax	\$ 70,000	\$ 70,000	-0-
Utility Consumption Tax	\$ 45,000	\$ 45,000	-0-
Natural Gas Tax	\$ 45,000	\$ 40,000	\$(5,000)
Business License	\$ 180,000	\$ 180,000	-0-
Bank Franchise	\$ 50,000	\$ 55,000	\$5,000
Meals Tax	\$ 280,000	\$ 285,000	\$5,000
Building Permits	\$ 40,000	\$ 40,000	-0-
Community Development Fees	\$ 9,700	\$ 9,700	-0-
Court Fines and Forfeitures	\$ 30,000	\$ 30,000	-0-
State Communications Tax	\$ 85,000	\$ 80,000	\$(5,000)
Revenue From King William County	\$ 150,000	\$ 150,000	-0-
Other Local Taxes (1)	\$ 56,000	\$ 56,000	-0-
Total	\$ 7,193,569	\$ 7,352,961	\$ 159,392

Revenue

599 Fund	\$73,388
Fire Grant	\$11,443
PPTRA	\$366,550
Law Enforce Grant	\$8,493
Total	\$459,874

Intergovernmental

State Aid to Localities (non School) (2)

FY 2018-2019	FY 2019-2020	Difference
\$456,871	\$459,874	\$3,003

Revenue

Miscellaneous Revenue (3)

School Rent	\$14,484
Misc.	\$15,000
License Pay	\$45,000
Chesty Puller Run	\$12,400
Total	\$86,884

Other Revenues

	FY 2018-2019	FY 2019-2020	Difference
Bank Interest	\$ 45,000	\$ 75,000	\$ 30,000
Miscellaneous Revenue (3)	\$ 87,484	\$ 86,884	\$ (600)
Payments from Other Agencies (4)	\$ 667,799	\$ 1,439,964	\$ 772,165
Cemetery Revenue	\$ 5,000	\$ 5,000	-0-
Total	\$ 805,283	\$ 1,606,848	\$ 801,565
Total General Fund Revenue	\$ 8,455,723	\$ 9,419,683	\$ 963,960

Payments from Other Agencies (4)

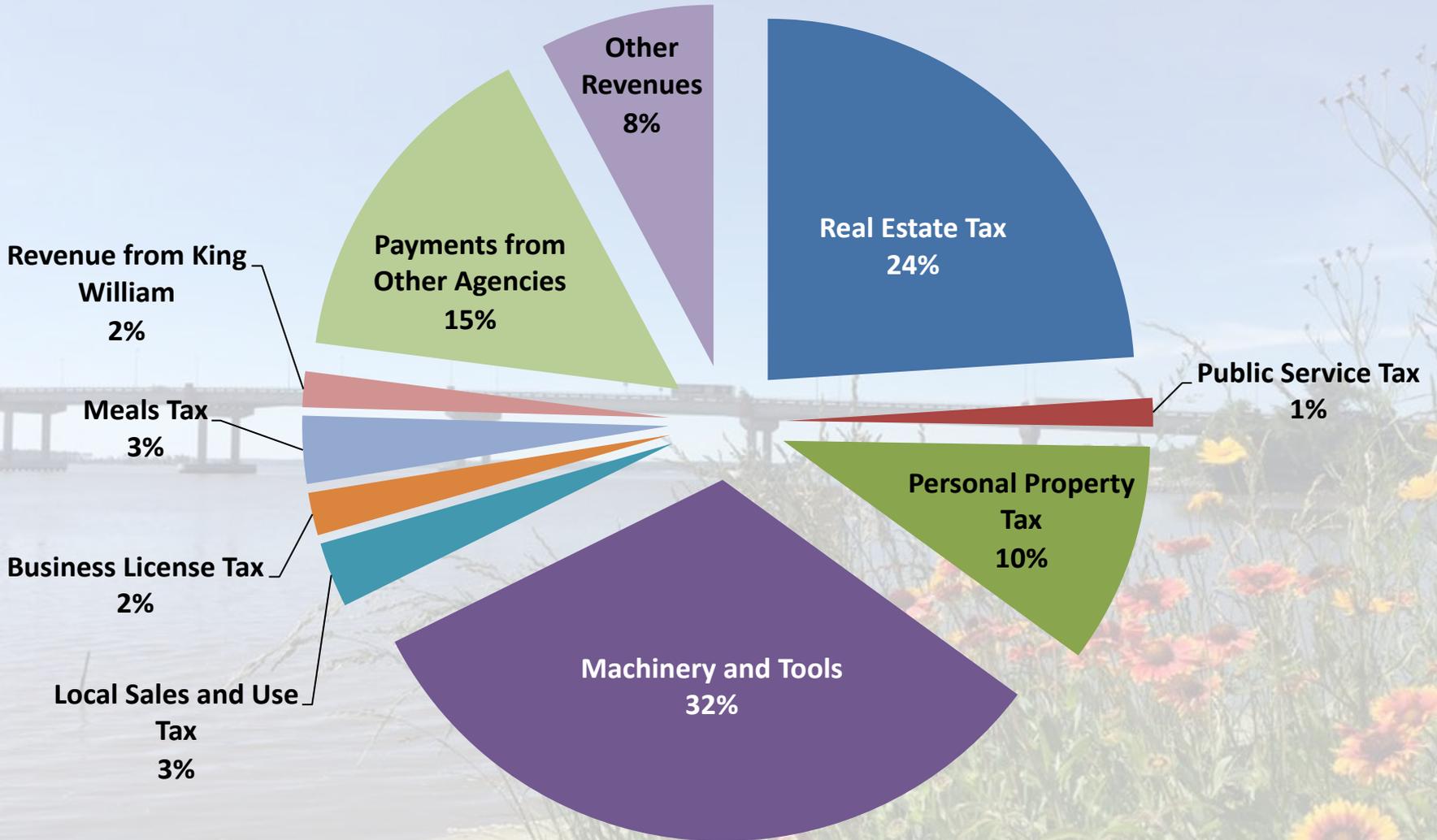
Public Safety Reimb.	\$10,000	Transfer in from Water	\$272,250
VA Commission Arts	\$ 4,500	Transfer in from Long Term Debt	\$300,000
Transfer in from General Fund Balance	\$853,214		
Total	\$1,439,964		

Revenue - CIP

Capital Improvements Program

	FY 2018-2019	FY 2019-2020	Difference
Revenues			
Transfer in from Fund Balance	\$313,550	-0-	(313,550)
VDOT Revenue Sharing	\$100,000	-0-	(100,000)
Unspent FY18 School CIP	\$40,670	-0-	(40,670)
Transfer in from General	<u>\$348,500</u>	<u>\$365,500</u>	<u>\$ 17,000</u>
Total	\$ 802,720	\$ 365,500	(\$ 437,220)

REVENUE GENERAL FUND



Revenue

Grand Total General Fund & CIP Revenues

**Grand Total General Fund &
CIP Revenues**

FY 2018-2019

FY 2019-2020

\$ 9,258,443

\$ 9,785,183

Difference

\$ 526,740

Expenditures

Town Administration



	FY 2018-2019	FY 2019-2020	Difference
Town Council	\$ 63,300	\$ 59,800	\$(3,500)
Town Manager	\$ 248,156	\$ 255,613	\$7,457
Town Treasurer	\$ 288,834	\$ 292,395	\$3,561
Human Resources	\$ 90,794	\$ 94,944	\$4,150
Court Appointed Counsel	\$ 2,000	\$ 2,000	-0-
Building Official	\$ 90,729	\$ 74,501	\$(16,228)
Community Development	\$ 151,607	\$ 149,842	\$(1,765)
Economic Development	\$ 88,700	\$ 138,700	\$50,000
Planning Commission	\$ 4,600	\$ 4,600	-0-
Board of Zoning Appeals	\$ 1,350	\$ 1,350	-0-
Wetlands Board	\$ 1,400	\$ 1,400	-0-
Total	\$ 1,031,470	\$ 1,075,145	\$ 43,675

Expenditures

Public Safety

	FY 18-19	FY 19-20	Difference
Fire Department	\$ 130,000	\$ 130,000	-0-
Fire Department Capital Reserve	\$ 20,000	\$ 20,000	-0-
Emergency Communications	\$ 41,500	\$ 41,200	\$ (300)
Police Department	<u>\$ 759,490</u>	<u>\$ 802,337</u>	<u>\$42,847</u>
Total	\$ 950,990	\$993,537	\$ 42,547

Expenditures

Public Works



	FY 2018-2019	FY 2019-2020	Difference
Public Works	\$ 216,265	\$ 228,635	\$12,370
Streets / Alleys	\$ 339,219	\$ 332,628	\$ (6,591)
General Properties	\$ 262,223	\$ 271,316	\$9,093
Cemetery	\$ 40,300	\$ 40,300	0
Total	\$ 858,007	\$872,879	\$14,872

Expenditures

Recreation / Library



	FY 2018-2019	FY 2019-2020	Difference
Chesty Puller Run	20,000	\$ 22,850	\$2,850
Library	\$ 14,500	\$ 16,000	\$1,500
	\$ 34,500	\$ 38,850	\$ 4,350

Expenditures

Non-Departmental\ Local Aid To Schools\ Transfers



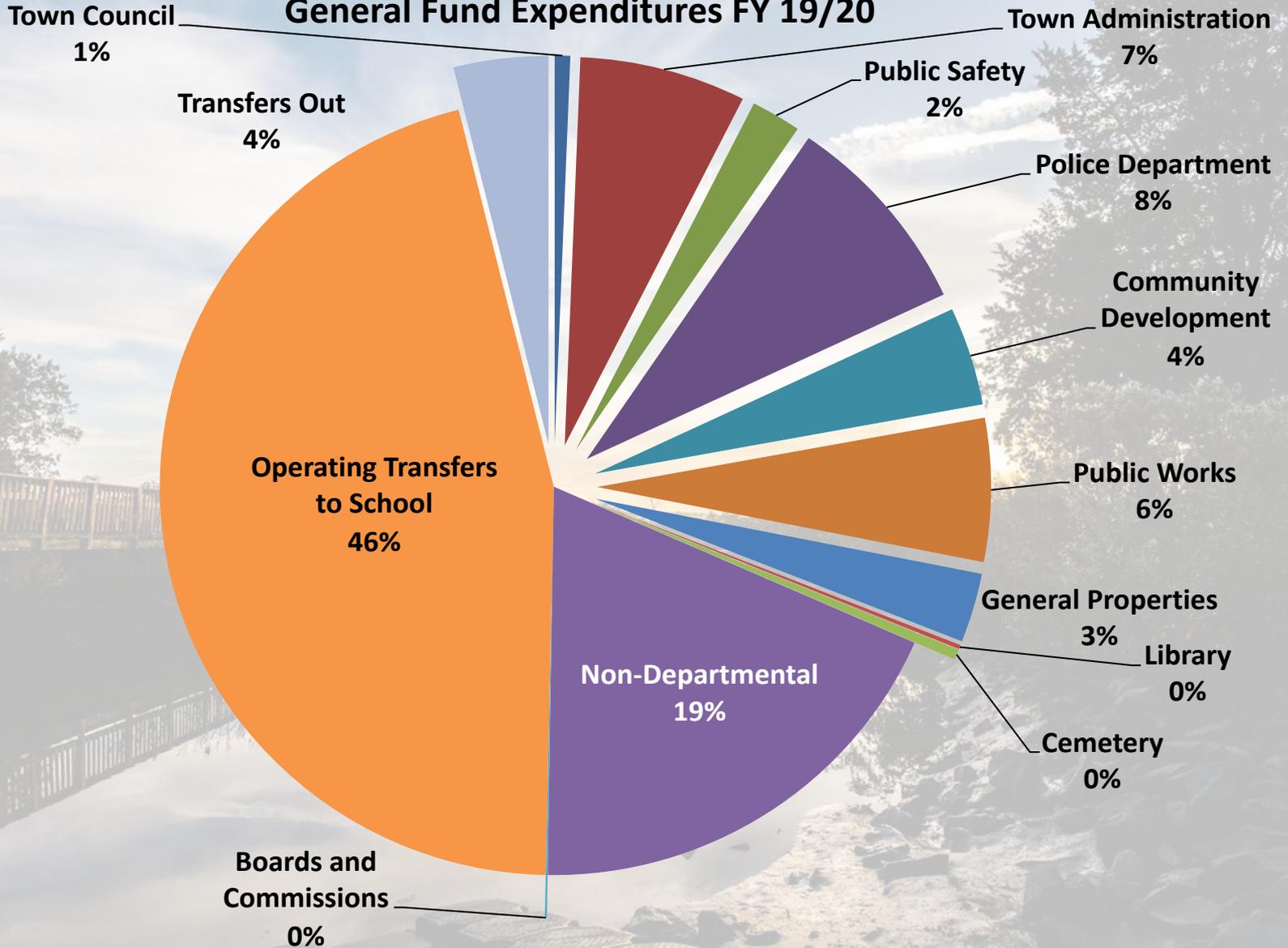
		FY 2018-2019	FY 2019-2020	Difference
Non-Departmental	Total	\$ 960,156	\$ 1,763,247	\$ 803,091
Local Aid to Schools	Total	\$ 4,272,100	\$ 4,310,525	\$ 38,425
Transfer to CIP		<u>\$ 348,500</u>	<u>\$ 365,500</u>	<u>\$ 17,000</u>
		\$ 5,580,756	\$ 6,439,272	\$ 858,516

Capital Improvements Expenses



<u>Capital Improvement</u>	FY 2018-2019	FY 2019-2020	Difference
<u>Program Expenditures</u>	\$ 802,720	\$ 365,500	\$ (437,220)
School Facilities		\$105,000	
Riverwalk Park/Chesty Puller Pavilion		\$150,000	
Vehicle Replacement		\$ 25,000	
Heavy Duty/Multi Purpose Vehicle		\$ 50,000	
Library Roof Phase 2&3		\$ 20,000	
Heavy Equipment Trailer		\$ 3,500	
Server Upgrade		<u>\$ 12,000</u>	
TOTAL		\$ 365,500	

General Fund Expenditures FY 19/20



Grand Total General and CIP Funds

FY 2018-2019

FY 2019-2020

Grand Total General Fund & CIP \$ 9,258,443 \$ 9,785,183

Difference

\$ 526,740

Highlights

Some highlights of the FY 19/20 General and Capital Fund Budget include:

Proposes no change to the current property tax rates;

Provides \$20,000 for fire/rescue capital equipment purchases;

Contributes \$25,000 to the economic development account for future projects;

Provides a \$4,310,525 in the local contribution to the Schools' operating budget;

Provides \$105,000 for School capital projects;

Highlights cont.

Continues funding for debt service associated with replacement of the HVAC systems at the West Point Elementary and High/Middle Schools and pre-pays \$1,000,000 of the remaining balance of the School's HVAC Bond Debt;

Provides a salary increase to Town employees of up to 3.5%;

Continues funding for a vehicle reserve account; and

Provides funding for several capital projects, including server replacement, Public Works equipment replacement, library roof replacement and the Chesty Puller Pavilion at Riverwalk Park.

WEST POINT PUBLIC SCHOOL

West Point Public School Revenue

Intergovernmental - Public School

	FY 2018-2019	FY 2019-2020	Difference
Federal Aid for Public School	\$ 330,672	\$ 330,672	\$0
Local Aid (Town)	\$4,272,100	\$4,310,525	\$ 38,425
State School Aid	<u>\$5,361,598</u>	<u>\$5,628,473</u>	<u>\$266,875</u>
Total	\$9,964,370	\$10,269,670	\$305,300

Other Revenue - Public Schools

Tuition and other School Revenue

	FY 2018-2019	FY 2019-2020	Difference
Tuition and other School Revenue	<u>\$463,675</u>	<u>\$463,675</u>	<u>\$0</u>
Total	<u>\$463,675</u>	<u>\$463,675</u>	<u>\$0</u>

Total School Fund Revenue

Total School Fund Revenue	\$10,428,045	\$10,733,345	\$305,300
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WEST POINT PUBLIC SCHOOL

West Point Public School Expenditures

	FY 2018-2019	FY 2019-2020	Difference
Instruction	\$ 8,462,336	\$ 8,745,630	\$ 283,294
Attend/Health	\$ 484,173	\$ 492,921	\$ 8,748
Pupil Transportation	\$ 250,885	\$ 255,823	\$ 4,938
Operation / Maintenance	\$ 1,056,635	\$ 1,064,005	\$ 7,370
School Food Services	\$ 160,444	\$ 161,394	\$ 950
Debt Service	\$ 13,572	\$ 13,572	\$ -0-
Total	\$ 10,428,045	\$ 10,733,345	\$ 305,300

Water Fund Revenues



Water Utility Revenues

	FY 2018-2019	FY 2019-2020	Difference
Water Service Charges	\$ 704,556	\$ 721,721	\$17,165
Penalties	\$ 54,000	\$ 54,000	-0-
Water Connection Fees	\$ 1,500	\$ 1,500	-0-
Facility Fees	\$ 10,500	\$ 10,500	-0-
Volunteer Water Service On/Off	\$ 2,000	\$ 2,000	-0-
Water Meter Purchase	\$ 1,500	\$ 1,500	-0-
Water Cut-Off Non-payment	\$ 5,900	\$ 5,900	-0-
Water Court Fees	\$ 1,000	\$ 1,000	-0-
Revenue	\$ 780,956	\$ 798,121	\$ 17,165

Water Fund



TOWN WATER RATES

	FY 18-19	FY 19-20	Rate Difference
Minimum Rate Bi-Monthly	\$ 44.90	\$ 44.90	-0-
Greater Than Minimum Rate per 1,000	\$ 5.70	\$ 5.70	-0-
Bulk Rate	\$ 8.00	\$ 8.00	-0-

Water Fund Expenditures

Water Utility Expenditures

	FY 2018-2019	FY 2019-2020	Difference
Billing and Collections	\$ 84,306	\$ 86,313	\$ 2,007
Water Supply	\$ 115,500	\$ 118,500	\$ 3,000
Water Distribution	\$ 253,900	\$ 262,558	\$ 8,658
Reimbursement to General	\$ 113,250	\$ 113,250	\$ -0-
Re-payment for Capital Expense	\$ 159,000	\$ 159,000	\$ -0-
Transfer Ground Water Withdrawal	\$ 5,000	\$ 5,000	\$ -0-
Transfer to Water Emergency	\$ 25,000	\$ 25,000	\$ -0-
Heavy Equipment Trailer	-0-	\$ 3,500	\$ 3,500
Transfer to Water Replacement	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -0-</u>
Expenditures	\$ 780,956	\$ 798,121	\$ 17,165

SOLID WASTE



	FY 2018-2019	FY 2019-2020	Difference
Solid Waste Charges	\$ 181,457	\$ 180,000	\$ (1,457)
Recycling (CoMix)	\$ 2,000	\$ 2,000	\$ -0-
Transfer in From Fund Balance	\$ -	\$ 54,973	\$ 54,973
Revenues	\$ 183,457	\$ 236,973	\$ 53,516

	FY 2018-2019	FY 2019-2020	Difference
Solid Waste Collection	\$ 163,457	\$ 166,973	\$ 3,516
Fleet Replacement Payment	\$ 20,000	\$ 20,000	\$ -0-
Heavy Duty Multi Vehicle	\$ -	\$ 50,000	\$ 50,000
Expenditures	\$ 183,457	\$ 236,973	\$ 53,516

SOLID WASTE



TOWN SOLID WASTE RATES

	FY 18-19	FY 19-20	Rate Difference
Bi-Monthly Residential	\$ 20.00	\$ 20.00	-0-
Bi-Monthly Commercial	\$ 27.00	\$ 27.00	-0-

Summary

Proposed Budget FY 2019-2020

General Fund	Fund 1	\$ 9,419,683
CIP Fund	Fund 33	\$ 365,500
School Fund	Fund 21	\$10,733,345
Water Fund	Fund 41	\$ 798,121
Solid Waste Fund	Fund 420	<u>\$ 236,973</u>
<i>Transfer to School Fund</i>	<i>Fund 21</i>	<i>(\$4,310,525)</i>
<i>Transfer from Water Fund</i>	<i>Fund 41</i>	<i>(\$272,250)</i>
<i>Transfer to CIP</i>	<i>Fund 33</i>	<i>(\$365,500)</i>
	Total Town Budget	\$16,605,347