



**Buchanan Town Council**  
**September 2, 2021**  
**Work Session, 7:00PM**  
**Council Chambers**  
**19753 Main Street**  
**Conference Call; 701-802-5423**  
**Access Code: 3474425**

## **AGENDA**

- A. ROLL CALL AND ESTABLISHMENT OF QUORUM**
- B. PRELIMINARY BUDGET REVIEW (JULY & AUGUST)**
- C. CARNIVAL NET PROCEEDS DISCUSSION**
- D. ARPA UPDATE**
- E. CLOSED SESSION**
- F. ACTION FROM CLOSED SESSION**
- G. ADJOURNMENT**

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08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss

### July through August 2021

|                                      | Jul - Aug 21 | Jul - Aug 20 |
|--------------------------------------|--------------|--------------|
| Ordinary Income/Expense              |              |              |
| Income                               |              |              |
| Returned Check Charges               |              | 70.00        |
| 3100000 Local Revenue                | 0.00         |              |
| 3110000 General Property Taxes       |              |              |
| 3110100 Real Property Taxes          | 769.31       | 435.51       |
| 3110101 Current Taxes                | 799.70       | 0.00         |
| 3110102 Delinquent Taxes             |              |              |
| Total 3110100 Real Property Taxes    | 1,569.01     | 435.51       |
| 3110600 Penalties & Interest         |              |              |
| 3110601 Penalties & Interest         | 619.52       | 96.81        |
| Total 3110600 Penalties & Interest   | 619.52       | 96.81        |
| Total 3110000 General Property Taxes | 2,188.53     | 532.32       |
| 3120000 Other Local Taxes            |              |              |
| 3120100 Local Sales & Use Taxes      | 9,859.11     | 8,414.12     |
| 3120200 Consumer Utility Taxes       | 4,033.33     | 1,972.62     |
| 3120210 Consumption Tax              | 535.54       | 247.45       |
| 3120300 Business License Taxes       | 383.10       | 157.50       |
| 3120500 Vehicle Fees                 | 2,583.09     | 0.00         |
| 3121000 Occupancy Tax                | 1,194.20     | 905.11       |
| 3121100 Meals Taxes                  | 5,325.49     | 4,446.98     |
| Total 3120000 Other Local Taxes      | 23,913.86    | 16,143.78    |
| 3130000 Permits/Fees/Reg Lic         |              |              |
| 3130307 Zoning Permits               | 50.00        | 0.00         |
| 3130308 Building Permits             | 50.00        | 0.00         |
| Total 3130000 Permits/Fees/Reg Lic   | 100.00       | 0.00         |
| 3140000 Fines and Forfeitures        |              |              |
| 3140102 Property Leins               | 270.11       | 1,394.20     |
| 3140103 Zoning Violations            | 450.00       | 1,800.00     |
| Total 3140000 Fines and Forfeitures  | 720.11       | 3,194.20     |
| 3150000 Rev-Use of Money/Prop        |              |              |
| 3150100 Interest Income              | 0.00         | 514.70       |
| 3150200 Rental Income                | 150.00       | 50.00        |
| Total 3150000 Rev-Use of Money/Prop  | 150.00       | 564.70       |
| 3160000 Charges for Services         |              |              |
| 3165000 Charge Enterprise Svcs       |              |              |
| 3165100 Water Revenues               |              |              |

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08/31/21

Accrual Basis

**Town of Buchanan, Virginia**  
**(GF) Profit & Loss**  
 July through August 2021

|                                      | Jul - Aug 21 | Jul - Aug 20 |
|--------------------------------------|--------------|--------------|
| 3165190 Water Hook Up Fees           | 500.00       | 0.00         |
| Total 3165100 Water Revenues         | 500.00       | 0.00         |
| 3165300 Garbage Fees                 |              |              |
| 3165310 Garbage Collection Fee       | 16,153.00    | 14,997.50    |
| Total 3165300 Garbage Fees           | 16,153.00    | 14,997.50    |
| Total 3165000 Charge Enterprise Svcs | 16,653.00    | 14,997.50    |
| Total 3160000 Charges for Services   | 16,653.00    | 14,997.50    |
| 3180000 Miscellaneous Revenue        |              |              |
| 3189929 Christmas Mkt.               | 0.00         | 435.00       |
| 3189925 Mountain Magic               | 1,085.00     | 50.00        |
| 3189924 Botetourt Co. Fair           | 1,382.00     | 0.00         |
| 3189921 Reggae by the River          | 15,237.50    | 0.00         |
| 3189904 Other                        | 50.00        | 2,685.32     |
| Miscellaneous Revenue                |              |              |
| 3189903 Gifts and Donations          | 100.00       | 20.00        |
| 3189911 Event Fees                   | 40.00        | 0.00         |
| 3189912 Carnival Proceeds            | 191,484.32   | 0.00         |
| Total Miscellaneous Revenue          | 191,624.32   | 20.00        |
| Total 3180000 Miscellaneous Revenue  | 209,378.82   | 3,190.32     |
| Total 3100000 Local Revenue          | 253,104.32   | 38,622.82    |
| 3200000 Rev from Commonwealth        |              |              |
| 3220000 Non-Categorical Aid          |              |              |
| 3240801 DHCD Grant                   | 0.00         | 27,000.00    |
| 3220150 Communications Tax           | 329.14       | 389.80       |
| 3220107 Rolling Stock Taxes          | 3,225.38     | 3,283.04     |
| 3220109 PPTRA-Car Tax Relief         | 11,608.54    | 11,608.54    |
| Total 3220000 Non-Categorical Aid    | 15,163.06    | 42,281.38    |
| 3240000 Categorical Aid              |              |              |
| 3240420 Coronavirus Recovery Fu      | 116,620.50   | 0.00         |
| Total 3240000 Categorical Aid        | 116,620.50   | 0.00         |
| Total 3200000 Rev from Commonwealth  | 131,783.56   | 42,281.38    |
| 3300000 Rev from Federal Gov't       |              |              |
| 3330000 Categorical Aid              |              |              |
| 3330210 Fed Forest Land Mgmt         | 0.00         | 1,404.00     |

**Town of Buchanan, Virginia**  
**(GF) Profit & Loss**  
 July through August 2021

|                                      | Jul - Aug 21 | Jul - Aug 20 |
|--------------------------------------|--------------|--------------|
| Total 3330000 Categorical Aid        | 0.00         | 1,404.00     |
| Total 3300000 Rev from Federal Gov't | 0.00         | 1,404.00     |
| Total Income                         | 384,887.88   | 82,378.20    |
| Gross Profit                         | 384,887.88   | 82,378.20    |
| Expense                              |              |              |
| 01 General Government Admin          |              |              |
| 001 Legislative                      |              |              |
| 11110 Town Council                   |              |              |
| 1100 Salaries                        | 840.00       | 840.00       |
| 3600 Advertising                     | 150.00       | 538.00       |
| 5540 Convention & Education          | 250.00       | 0.00         |
| 5600 Mileage Reimbursement           | 0.00         | 43.13        |
| 5810 Dues and Memberships            | 1,019.98     | 962.99       |
| Total 11110 Town Council             | 2,259.98     | 2,384.12     |
| Total 001 Legislative                | 2,259.98     | 2,384.12     |
| Total 01 General Government Admin    | 2,259.98     | 2,384.12     |
| 02 General & Financial Admin         |              |              |
| 12210 Legal Services                 |              |              |
| 3100 Professional Services           | 6,085.76     | 0.00         |
| Total 12210 Legal Services           | 6,085.76     | 0.00         |
| 12410 Clerk-Treasurer                |              |              |
| 1100 Salaries                        | 14,012.85    | 14,586.48    |
| 1110 Overtime                        | 2,398.51     | 1,043.91     |
| 2100 FICA/Medicare Tax               | 3,631.73     | 3,493.90     |
| 2110 Virginia Unemployment Ins       | 30.37        | 24.41        |
| 2212 Retirement                      | 429.68       | 447.36       |
| 2213 VRS VLDP                        | 172.68       | 131.48       |
| 2300 Health Insurance                | 3,507.94     | 775.22       |
| 3120 Accounting Services             | 4,139.72     | 0.00         |
| 3130 Bank Service Charges            | 60.00        | 49.90        |
| 5210 Postal Services                 | 926.00       | 228.20       |
| 5230 Telecommunications              | 596.82       | 406.74       |
| 5401 Copy Machine Rental             | 467.15       | 449.39       |
| 5600 Mileage Reimbursement           | 16.80        | 26.22        |
| 6001 Office Supplies                 | 936.07       | 51.52        |
| Total 12410 Clerk-Treasurer          | 31,326.32    | 21,714.73    |
| 12510 Town Manager                   |              |              |
| 1100 Salaries                        | 10,730.79    | 12,053.62    |



**Town of Buchanan, Virginia**  
**(GF) Profit & Loss**  
 July through August 2021

|                                       | Jul - Aug 21 | Jul - Aug 20 |
|---------------------------------------|--------------|--------------|
| 2212 Retirement                       | 342.00       | 306.64       |
| 2300 Health Insurance                 | 1,844.86     | 1,268.12     |
| 5600 Mileage Reimbursement            | 64.82        | 81.65        |
| 5810 Dues and Memberships             | 206.28       | 0.00         |
| Total 12510 Town Manager              | 13,188.75    | 13,710.03    |
| Total 02 General & Financial Admin    | 50,600.83    | 35,424.76    |
| 03 Public Safety                      |              |              |
| 001 Law Enforcement                   |              |              |
| 31100 Police Department               | 5,833.00     | 5,833.00     |
| Total 001 Law Enforcement             | 5,833.00     | 5,833.00     |
| 002 Fire & Rescue Services            |              |              |
| 32200 Volunteer Fire Department       |              |              |
| 5602 Fire Dept building maint.        | 0.00         | 717.18       |
| Total 32200 Volunteer Fire Department | 0.00         | 717.18       |
| Total 002 Fire & Rescue Services      | 0.00         | 717.18       |
| Total 03 Public Safety                | 5,833.00     | 6,550.18     |
| 04 Public Works                       |              |              |
| 43200 Maint of Gen Properties         |              |              |
| 1100 Salaries & Wages                 | 10,948.50    | 11,089.08    |
| 1110 Overtime                         | 533.66       | 54.00        |
| 1120 Bonus                            | 0.00         | 0.00         |
| 2212 Retirement                       | 317.17       | 329.37       |
| 2213 VRS VLDP                         | 50.29        | 0.00         |
| 2300 Health Insurance                 | 5,213.36     | 4,918.82     |
| 3310 Repair & Maint Services          | 478.99       | 628.73       |
| 3322 Janitorial Services              | 834.54       | 500.94       |
| 5100 Electricity - Streetlights       | 1,158.66     | 2,264.68     |
| 5110 Electricity - Town Hall          | 637.12       | 655.54       |
| 5120 Heating Fuel                     | 459.31       | 0.00         |
| 5230 Telecommunications               | 592.60       | 582.92       |
| 5811 Uniforms & Safety Clothing       | 350.00       | 360.93       |
| 6007 Repair & Maint Supplies          | 1,001.66     | 352.04       |
| 6008 Vehicle & Equip Fuels            | 885.62       | 694.81       |
| Total 43200 Maint of Gen Properties   | 23,461.48    | 22,431.86    |
| 44000 Trash Department                |              |              |
| 33201 Trash Pickup                    | 13,173.00    | 13,046.00    |
| Total 44000 Trash Department          | 13,173.00    | 13,046.00    |

**Town of Buchanan, Virginia**  
**(GF) Profit & Loss**  
**July through August 2021**

|                                              | Jul - Aug 21     | Jul - Aug 20     |
|----------------------------------------------|------------------|------------------|
| <b>Total 04 Public Works</b>                 | <b>36,634.48</b> | <b>35,477.86</b> |
| <b>07 Parks, Events &amp; Cultural</b>       |                  |                  |
| 71100 Parks & Recreation                     |                  |                  |
| 5819 Reggae by the River                     | 7,793.09         | 0.00             |
| 5823 Mountain Magic                          | 0.00             | 50.00            |
| 3600 Advertising                             | 900.00           | 520.00           |
| 5840 Town Events                             | 0.00             | -275.00          |
| 71100 Parks & Recreation - Other             | 0.00             | 275.00           |
| <b>Total 71100 Parks &amp; Recreation</b>    | <b>8,693.09</b>  | <b>570.00</b>    |
| <b>71200 Carnival</b>                        |                  |                  |
| 3310 Repairs & Maint Contract                | 866.99           | 24.27            |
| 5110 Utilities                               | 548.95           | 230.78           |
| 5801 Carnival Operations                     | 75,674.43        | 0.00             |
| <b>Total 71200 Carnival</b>                  | <b>77,090.37</b> | <b>255.05</b>    |
| <b>Total 07 Parks, Events &amp; Cultural</b> | <b>85,783.46</b> | <b>825.05</b>    |
| <b>08 Development</b>                        |                  |                  |
| 81200 Community Development                  |                  |                  |
| 1100 Salaries & Wages                        | 8,009.64         | 8,677.72         |
| 2212 Retirement                              | 255.28           | 255.28           |
| 2213 VRS VLDP                                | 32.01            | 0.00             |
| 2300 Health Insurance                        | 2,517.33         | 2,374.44         |
| 3600 Advertising                             | 518.00           | 616.75           |
| <b>Total 81200 Community Development</b>     | <b>11,332.26</b> | <b>11,924.19</b> |
| <b>Total 08 Development</b>                  | <b>11,332.26</b> | <b>11,924.19</b> |
| <b>09 Nondepartmental</b>                    |                  |                  |
| 004 Capital Projects                         |                  |                  |
| 94100 General Improvements                   | 0.00             | 10,600.00        |
| 94107 Community Develop Grant                | 0.00             | 82.94            |
| 94108 Covid-19                               |                  |                  |
| <b>Total 94100 General Improvements</b>      | <b>0.00</b>      | <b>10,682.94</b> |
| <b>Total 004 Capital Projects</b>            | <b>0.00</b>      | <b>10,682.94</b> |
| <b>005 Debt Service</b>                      |                  |                  |
| 95100 General Debt                           |                  |                  |
| 95110 Principal Repayments                   | 812.70           | 0.00             |
| <b>Total 95100 General Debt</b>              | <b>812.70</b>    | <b>0.00</b>      |
| <b>Total 005 Debt Service</b>                | <b>812.70</b>    | <b>0.00</b>      |

**Town of Buchanan, Virginia**  
**(GF) Profit & Loss**  
July through August 2021

|                          | Jul - Aug 21 | Jul - Aug 20 |
|--------------------------|--------------|--------------|
| Total 09 Nondepartmental | 812.70       | 10,682.94    |
| Total Expense            | 193,256.71   | 103,269.10   |
| Net Ordinary Income      | 191,631.17   | -20,890.90   |
| Net Income               | 191,631.17   | -20,890.90   |

**Town of Buchanan, Virginia**  
**(Utility) Profit & Loss**  
 July through August 2021

|                                      | Jul - Aug 21 | Jul - Aug 20 |
|--------------------------------------|--------------|--------------|
| Ordinary Income/Expense              |              |              |
| Income                               |              |              |
| 3100000 Local Revenue                |              |              |
| 3150000 Rev-Use of Money/Prop        |              |              |
| 3150100 Interest Income              | 0.00         | 96.94        |
| Total 3150000 Rev-Use of Money/Prop  | 0.00         | 96.94        |
| 3160000 Charges for Services         |              |              |
| 3165000 Charge Enterprise Svcs       |              |              |
| 3165100 Water Revenues               |              |              |
| 3165110 Water Services               | 58,028.97    | 56,860.09    |
| 3165120 Water Penalties              | 2,304.80     | 2,619.05     |
| 3165130 Reconnect Fees               | 600.00       | 660.00       |
| Total 3165100 Water Revenues         | 60,933.77    | 60,139.14    |
| 3165200 Sewer Revenues               |              |              |
| 3165210 Sewer Services               | 33,693.94    | 33,160.89    |
| 3165290 Sewer Hook Up Fees           | 0.00         | 2,500.00     |
| Total 3165200 Sewer Revenues         | 33,693.94    | 35,660.89    |
| Total 3165000 Charge Enterprise Svcs | 94,627.71    | 95,800.03    |
| Total 3160000 Charges for Services   | 94,627.71    | 95,800.03    |
| Total 3100000 Local Revenue          | 94,627.71    | 95,896.97    |
| 3300000 Rev from Federal Gov't       |              |              |
| 3330000 Categorical Aid              |              |              |
| 3330201 USDA SEARCH Grant            | 5,000.00     | 0.00         |
| Total 3330000 Categorical Aid        | 5,000.00     | 0.00         |
| Total 3300000 Rev from Federal Gov't | 5,000.00     | 0.00         |
| Total Income                         | 99,627.71    | 95,896.97    |
| Gross Profit                         | 99,627.71    | 95,896.97    |
| Expense                              |              |              |
| 02 General & Financial Admin         |              |              |
| 12410 Clerk-Treasurer                |              |              |
| 2100 FICA/Medicare Tax               | 194.22       | 173.25       |
| 2110 Virginia Unemployment Ins       | 0.00         | 0.00         |
| Total 12410 Clerk-Treasurer          | 194.22       | 173.25       |
| Total 02 General & Financial Admin   | 194.22       | 173.25       |



# Town of Buchanan, Virginia

## (Utility) Profit & Loss

### July through August 2021

|                                            | Jul - Aug 21     | Jul - Aug 20     |
|--------------------------------------------|------------------|------------------|
| <b>04 Public Works</b>                     |                  |                  |
| 43200 Maint of Gen Properties              |                  |                  |
| 2212 Retirement                            | 84.51            | 72.31            |
| 5230 Telecommunications                    | 17.09            | 26.25            |
| <b>Total 43200 Maint of Gen Properties</b> | <b>101.60</b>    | <b>98.56</b>     |
| <b>44100 Water Operations</b>              |                  |                  |
| 1100 Salaries & Wages                      | 1,492.00         | 1,798.00         |
| 1110 Overtime                              | 279.00           | 13.50            |
| 3100 Prof Svcs & Miss Utility              | 4.20             | 60.37            |
| 3110 Operating Contract                    | 104.00           | 5,574.67         |
| 3310 Repairs & Maint Contract              | 0.00             | 329.94           |
| 3700 Permits                               | 1,751.00         | 4,502.65         |
| 5110 Utilities                             | 1,823.59         | 1,091.23         |
| 6007 Repair & Maint Supplies               | 999.29           | 1,487.22         |
| 6009 Vehicle & Equip Supplies              | 406.35           | 0.00             |
| 6014 Operating Supplies                    | 374.72           | 3,462.14         |
| <b>Total 44100 Water Operations</b>        | <b>7,234.15</b>  | <b>18,319.72</b> |
| <b>44110 Water Filtration Plant</b>        |                  |                  |
| 3110 Operating Contract                    | 2,446.40         | 0.00             |
| 5110 Utilities                             | 906.46           | 818.79           |
| 5230 Telecommunications                    | 111.28           | 209.12           |
| 6014 Operating Supplies                    | 386.24           | 0.00             |
| <b>Total 44110 Water Filtration Plant</b>  | <b>3,850.38</b>  | <b>1,027.91</b>  |
| <b>44200 Sewer Operations</b>              |                  |                  |
| 5230 Telecommunications                    | 101.63           | 378.96           |
| 1100 Salaries & Wages                      | 754.00           | 453.00           |
| 1110 Overtime                              | 13.50            | 0.00             |
| 3100 Prof Svcs & Miss Utility              | 4.20             | 60.38            |
| 3110 Operating Contract                    | 2,550.40         | 4,422.28         |
| 3310 Repairs & Maint Contract              | 750.00           | 1,079.94         |
| 3320 Sludge Disposal                       | 663.48           | 783.85           |
| 5110 Utilities                             | 7,184.11         | 3,611.89         |
| 5410 Lease/Rent of Equipment               | 42.00            | 203.00           |
| 6007 Repair & Maint Supplies               | 713.75           | 0.00             |
| 6009 Vehicle & Equip Supplies              | 406.35           | 0.00             |
| 6014 Operating Supplies                    | 2,764.26         | 43.70            |
| <b>Total 44200 Sewer Operations</b>        | <b>15,947.68</b> | <b>11,037.00</b> |
| <b>Total 04 Public Works</b>               | <b>27,133.81</b> | <b>30,483.19</b> |
| <b>09 Nondepartmental</b>                  |                  |                  |
| 005 Debt Service                           |                  |                  |

**Town of Buchanan, Virginia**  
**(Utility) Profit & Loss**  
 July through August 2021

|                                | Jul - Aug 21     | Jul - Aug 20     |
|--------------------------------|------------------|------------------|
| 95500 Water Debt Service       |                  |                  |
| 95510 Principal Payments       | 40,812.06        | 30,208.78        |
| 95520 Interest Payments        | 4,237.87         | 0.00             |
|                                |                  |                  |
| Total 95500 Water Debt Service | 45,049.93        | 30,208.78        |
|                                |                  |                  |
| Total 005 Debt Service         | 45,049.93        | 30,208.78        |
|                                |                  |                  |
| Total 09 Nondepartmental       | 45,049.93        | 30,208.78        |
|                                |                  |                  |
| Total Expense                  | 72,377.96        | 60,865.22        |
|                                |                  |                  |
| Net Ordinary Income            | 27,249.75        | 35,031.75        |
|                                |                  |                  |
| Net Income                     | <u>27,249.75</u> | <u>35,031.75</u> |

# Town of Buchanan, Virginia

## (Utility) Profit & Loss Budget Performance

July through August 2021

|                                      | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|--------------------------------------|--------------|--------|--------------|------------|---------------|
| Ordinary Income/Expense              |              |        |              |            |               |
| Income                               |              |        |              |            |               |
| 3100000 Local Revenue                |              |        |              |            |               |
| 3160000 Charges for Services         |              |        |              |            |               |
| 3165000 Charge Enterprise Svcs       |              |        |              |            |               |
| 3165100 Water Revenues               |              |        |              |            |               |
| 3165110 Water Services               | 58,028.97    | 0.00   | 58,028.97    | 0.00       | 340,000.00    |
| 3165111 Water Sales                  | 0.00         | 0.00   | 0.00         | 0.00       | 500.00        |
| 3165120 Water Penalties              | 2,304.80     | 0.00   | 2,304.80     | 0.00       | 21,000.00     |
| 3165130 Reconnect Fees               | 600.00       | 0.00   | 600.00       | 0.00       | 4,000.00      |
| 3165190 Water Hook Up Fees           | 0.00         | 0.00   | 0.00         | 0.00       | 1,000.00      |
| Total 3165100 Water Revenues         | 60,933.77    | 0.00   | 60,933.77    | 0.00       | 366,500.00    |
| 3165200 Sewer Revenues               |              |        |              |            |               |
| 3165210 Sewer Services               | 33,693.94    | 0.00   | 33,693.94    | 0.00       | 196,000.00    |
| Total 3165200 Sewer Revenues         | 33,693.94    | 0.00   | 33,693.94    | 0.00       | 196,000.00    |
| Total 3165000 Charge Enterprise Svcs | 94,627.71    | 0.00   | 94,627.71    | 0.00       | 562,500.00    |
| Total 3160000 Charges for Services   | 94,627.71    | 0.00   | 94,627.71    | 0.00       | 562,500.00    |
| Total 3100000 Local Revenue          | 94,627.71    | 0.00   | 94,627.71    | 0.00       | 562,500.00    |
| 3200000 Rev from Commonwealth        |              |        |              |            |               |
| 3240000 Categorical Aid              |              |        |              |            |               |
| 3240201 VA Dept of Health Grant      | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| Total 3240000 Categorical Aid        | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| Total 3200000 Rev from Commonwealth  | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 3300000 Rev from Federal Gov't       |              |        |              |            |               |
| 3330000 Categorical Aid              |              |        |              |            |               |
| 3330201 USDA SEARCH Grant            | 5,000.00     |        | 5,000.00     |            |               |
| Total 3330000 Categorical Aid        | 5,000.00     |        | 5,000.00     |            |               |
| Total 3300000 Rev from Federal Gov't | 5,000.00     |        | 5,000.00     |            |               |
| Total Income                         | 99,627.71    | 0.00   | 99,627.71    | 0.00       | 562,500.00    |
| Gross Profit                         | 99,627.71    | 0.00   | 99,627.71    | 0.00       | 562,500.00    |
| Expense                              |              |        |              |            |               |
| 02 General & Financial Admin         |              |        |              |            |               |
| 12410 Clerk-Treasurer                |              |        |              |            |               |
| 2100 FICA/Medicare Tax               | 194.22       |        | 194.22       |            |               |
| 2110 Virginia Unemployment Ins       | 0.00         |        | 0.00         |            |               |

3:51 PM

08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (Utility) Profit & Loss Budget Performance

July through August 2021

|                                     | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|-------------------------------------|--------------|--------|--------------|------------|---------------|
| Total 12410 Clerk-Treasurer         | 194.22       |        | 194.22       |            |               |
| Total 02 General & Financial Admin  | 194.22       |        | 194.22       |            |               |
| 04 Public Works                     |              |        |              |            |               |
| 43200 Maint of Gen Properties       | 84.51        |        | 84.51        |            |               |
| 2212 Retirement                     | 17.09        |        | 17.09        |            |               |
| 5230 Telecommunications             |              |        |              |            |               |
| Total 43200 Maint of Gen Properties | 101.60       |        | 101.60       |            |               |
| 44100 Water Operations              |              |        |              |            |               |
| 1100 Salaries & Wages               | 1,492.00     | 0.00   | 1,492.00     | 0.00       | 20,000.00     |
| 1110 Overtime                       | 279.00       | 0.00   | 279.00       | 0.00       | 2,500.00      |
| 2100 FICA/Medicare                  | 0.00         | 0.00   | 0.00         | 0.00       | 250.00        |
| 2110 Virginia Unemployment Tax      | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 2210 IRA Contribution               | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 3100 Prof Svcs & Miss Utility       | 4.20         | 0.00   | 4.20         | 0.00       | 1,000.00      |
| 3110 Operating Contract             | 104.00       | 0.00   | 104.00       | 0.00       | 67,000.00     |
| 3310 Repairs & Maint Contract       | 0.00         | 0.00   | 0.00         | 0.00       | 10,000.00     |
| 3700 Permits                        | 0.00         | 0.00   | 0.00         | 0.00       | 10,000.00     |
| 5110 Utilities                      | 1,751.00     | 0.00   | 1,751.00     | 0.00       | 9,000.00      |
| 6007 Repair & Maint Supplies        | 1,823.59     | 0.00   | 1,823.59     | 0.00       | 15,000.00     |
| 6009 Vehicle & Equip Supplies       | 999.29       | 0.00   | 999.29       | 0.00       |               |
| 6014 Operating Supplies             | 406.35       | 0.00   | 406.35       | 0.00       | 15,000.00     |
| 8101 Machinery & Equipment Cost     | 374.72       | 0.00   | 374.72       | 0.00       | 15,000.00     |
|                                     | 0.00         | 0.00   | 0.00         | 0.00       | 4,000.00      |
| Total 44100 Water Operations        | 7,234.15     | 0.00   | 7,234.15     | 0.00       | 153,750.00    |
| 44110 Water Filtration Plant        |              |        |              |            |               |
| 3110 Operating Contract             | 2,446.40     |        | 2,446.40     |            |               |
| 3310 Repairs & Maint Contract       | 0.00         | 0.00   | 0.00         | 0.00       | 8,000.00      |
| 5110 Utilities                      | 906.46       | 0.00   | 906.46       | 0.00       | 7,000.00      |
| 5230 Telecommunications             | 111.28       | 0.00   | 111.28       | 0.00       | 1,000.00      |
| 6014 Operating Supplies             | 386.24       | 0.00   | 386.24       | 0.00       | 2,200.00      |
| 8101 Machinery & Equipment Cost     | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| Total 44110 Water Filtration Plant  | 3,850.38     | 0.00   | 3,850.38     | 0.00       | 18,200.00     |
| 44200 Sewer Operations              |              |        |              |            |               |
| 5230 Telecommunications             | 101.63       | 0.00   | 101.63       | 0.00       | 2,500.00      |
| 1100 Salaries & Wages               | 754.00       | 0.00   | 754.00       | 0.00       | 38,500.00     |
| 1110 Overtime                       | 13.50        | 0.00   | 13.50        | 0.00       | 1,000.00      |
| 2100 FICA/Medicare                  | 0.00         | 0.00   | 0.00         | 0.00       | 60.00         |
| 2110 Virginia Unemployment Tax      | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 2210 IRA Contribution               | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 3100 Prof Svcs & Miss Utility       | 4.20         | 0.00   | 4.20         | 0.00       | 250.00        |
| 3110 Operating Contract             | 2,550.40     | 0.00   | 2,550.40     | 0.00       | 53,000.00     |
| 3310 Repairs & Maint Contract       | 750.00       | 0.00   | 750.00       | 0.00       | 15,000.00     |



# Town of Buchanan, Virginia

## (Utility) Profit & Loss Budget Performance

### July through August 2021

|                                 | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|---------------------------------|--------------|--------|--------------|------------|---------------|
| 3320 Sludge Disposal            | 663.48       | 0.00   | 663.48       | 0.00       | 8,000.00      |
| 3700 Permits                    | 0.00         | 0.00   | 0.00         | 0.00       | 1,500.00      |
| 5110 Utilities                  | 7,184.11     | 0.00   | 7,184.11     | 0.00       | 20,500.00     |
| 5410 Lease/Rent of Equipment    | 42.00        | 0.00   | 42.00        | 0.00       | 1,000.00      |
| 6007 Repair & Maint Supplies    | 713.75       | 0.00   | 713.75       | 0.00       | 7,500.00      |
| 6009 Vehicle & Equip Supplies   | 406.35       | 0.00   | 406.35       | 0.00       | 6,000.00      |
| 6014 Operating Supplies         | 2,764.26     | 0.00   | 2,764.26     | 0.00       | 8,000.00      |
| 8101 Machinery & Equipment Cost | 0.00         | 0.00   | 0.00         | 0.00       |               |
| Total 44200 Sewer Operations    | 15,947.68    | 0.00   | 15,947.68    | 0.00       | 162,810.00    |
| Total 04 Public Works           | 27,133.81    | 0.00   | 27,133.81    | 0.00       | 334,760.00    |
| 09 Nondepartmental              |              |        |              |            |               |
| 004 Capital Projects            |              |        |              |            |               |
| 94200 Water Projects            |              |        |              |            |               |
| 94201 Water Line Replacement    | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| Total 94200 Water Projects      | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 94300 Sewer Projects            |              |        |              |            |               |
| 94305 SER Cap Grant             | 0.00         | 0.00   | 0.00         | 0.00       | 10,000.00     |
| 94302 WWTP Improvements         | 0.00         | 0.00   | 0.00         | 0.00       | 20,000.00     |
| 94399 Contingencies             | 0.00         | 0.00   | 0.00         | 0.00       | 10,073.00     |
| Total 94300 Sewer Projects      | 0.00         | 0.00   | 0.00         | 0.00       | 40,073.00     |
| Total 004 Capital Projects      | 0.00         | 0.00   | 0.00         | 0.00       | 40,073.00     |
| 005 Debt Service                |              |        |              |            |               |
| 95500 Water Debt Service        |              |        |              |            |               |
| 95510 Principal Payments        | 40,812.06    | 0.00   | 40,812.06    | 0.00       | 187,667.00    |
| 95520 Interest Payments         | 4,237.87     |        | 4,237.87     |            |               |
| Total 95500 Water Debt Service  | 45,049.93    | 0.00   | 45,049.93    | 0.00       | 187,667.00    |
| Total 005 Debt Service          | 45,049.93    | 0.00   | 45,049.93    | 0.00       | 187,667.00    |
| Total 09 Nondepartmental        | 45,049.93    | 0.00   | 45,049.93    | 0.00       | 227,740.00    |
| Total Expense                   | 72,377.96    | 0.00   | 72,377.96    | 0.00       | 562,500.00    |
| Net Ordinary Income             | 27,249.75    | 0.00   | 27,249.75    | 0.00       | 0.00          |
| Net Income                      | 27,249.75    | 0.00   | 27,249.75    | 0.00       | 0.00          |



3:51 PM

08/31/21

Accrual Basis

# Town of Buchanan, Virginia (Utility) Profit & Loss Budget Performance July through August 2021

Filters applied on this Report:

Account: All income/expense accounts

Class: Multiple classes...

Date: Custom

3:50 PM

08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### July through August 2021

|                                       | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|---------------------------------------|--------------|--------|--------------|------------|---------------|
| Ordinary Income/Expense               |              |        |              |            |               |
| Income                                |              |        |              |            |               |
| 3100000 Local Revenue                 |              |        |              |            |               |
| 3110000 General Property Taxes        |              |        |              |            |               |
| 3110100 Real Property Taxes           | 769.31       |        | 769.31       |            | 150,000.00    |
| 3110101 Current Taxes                 | 799.70       | 0.00   | 799.70       | 0.00       | 1,100.00      |
| 3110102 Delinquent Taxes              |              |        |              |            |               |
| Total 3110100 Real Property Taxes     | 1,569.01     | 0.00   | 1,569.01     | 0.00       | 151,100.00    |
| 3110300 Personal Property Taxes       |              |        |              |            |               |
| 3110301 Current Taxes                 | 0.00         |        | 0.00         |            | 13,500.00     |
| 3110302 Delinquent Taxes              | 0.00         | 0.00   | 0.00         | 0.00       | 50.00         |
| Total 3110300 Personal Property Taxes | 0.00         | 0.00   | 0.00         | 0.00       | 13,550.00     |
| 3110600 Penalties & Interest          |              |        |              |            |               |
| 3110601 Penalties & Interest          | 619.52       | 0.00   | 619.52       | 0.00       | 2,000.00      |
| Total 3110600 Penalties & Interest    | 619.52       | 0.00   | 619.52       | 0.00       | 2,000.00      |
| Total 3110000 General Property Taxes  | 2,188.53     | 0.00   | 2,188.53     | 0.00       | 166,650.00    |
| 3120000 Other Local Taxes             |              |        |              |            |               |
| 3120100 Local Sales & Use Taxes       | 9,859.11     | 0.00   | 9,859.11     | 0.00       | 51,000.00     |
| 3120200 Consumer Utility Taxes        | 4,033.33     | 0.00   | 4,033.33     | 0.00       | 20,000.00     |
| 3120210 Consumption Tax               | 535.54       | 0.00   | 535.54       | 0.00       | 3,500.00      |
| 3120300 Business License Taxes        | 383.10       | 0.00   | 383.10       | 0.00       | 45,000.00     |
| 3120500 Vehicle Fees                  | 2,583.09     | 0.00   | 2,583.09     | 0.00       | 16,200.00     |
| 3120600 Bank Franchise Fees           | 0.00         | 0.00   | 0.00         | 0.00       | 42,000.00     |
| 3121000 Occupancy Tax                 | 1,194.20     | 0.00   | 1,194.20     | 0.00       | 3,000.00      |
| 3121100 Meals Taxes                   | 5,325.49     | 0.00   | 5,325.49     | 0.00       | 25,000.00     |
| Total 3120000 Other Local Taxes       | 23,913.86    | 0.00   | 23,913.86    | 0.00       | 205,700.00    |
| 3130000 Permits/Fees/Reg Lic          |              |        |              |            |               |
| 3130307 Zoning Permits                | 50.00        | 0.00   | 50.00        | 0.00       | 250.00        |
| 3130308 Building Permits              | 50.00        | 0.00   | 50.00        | 0.00       | 100.00        |
| 3130309 Sign Permits                  | 0.00         | 0.00   | 0.00         | 0.00       | 100.00        |
| 3130310 Special Use Permit            | 0.00         | 0.00   | 0.00         | 0.00       |               |
| Total 3130000 Permits/Fees/Reg Lic    | 100.00       | 0.00   | 100.00       | 0.00       | 450.00        |
| 3140000 Fines and Forfeitures         |              |        |              |            |               |
| 3140102 Property Leins                | 270.11       | 0.00   | 270.11       | 0.00       | 1,500.00      |
| 3140103 Zoning Violations             | 450.00       | 0.00   | 450.00       | 0.00       | 500.00        |
| Total 3140000 Fines and Forfeitures   | 720.11       | 0.00   | 720.11       | 0.00       | 2,000.00      |
| 3150000 Rev-Use of Money/Prop         |              |        |              |            |               |

3:50 PM

08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### July through August 2021

|                                             | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|---------------------------------------------|--------------|--------|--------------|------------|---------------|
| 3150100 Interest Income                     | 0.00         | 0.00   | 0.00         | 0.00       | 4,200.00      |
| 3150200 Rental Income                       | 150.00       | 0.00   | 150.00       | 0.00       | 800.00        |
| <b>Total 3150000 Rev-Use of Money/Prop</b>  | 150.00       | 0.00   | 150.00       | 0.00       | 5,000.00      |
| <b>3160000 Charges for Services</b>         |              |        |              |            |               |
| 3165000 Charge Enterprise Svcs              |              |        |              |            |               |
| 3165100 Water Revenues                      |              |        |              |            |               |
| 3165190 Water Hook Up Fees                  | 500.00       |        | 500.00       |            |               |
| <b>Total 3165100 Water Revenues</b>         | 500.00       |        | 500.00       |            |               |
| 3165300 Garbage Fees                        |              |        |              |            |               |
| 3165310 Garbage Collection Fee              | 16,153.00    | 0.00   | 16,153.00    | 0.00       | 96,000.00     |
| <b>Total 3165300 Garbage Fees</b>           | 16,153.00    | 0.00   | 16,153.00    | 0.00       | 96,000.00     |
| <b>Total 3165000 Charge Enterprise Svcs</b> | 16,653.00    | 0.00   | 16,653.00    | 0.00       | 96,000.00     |
| <b>Total 3160000 Charges for Services</b>   | 16,653.00    | 0.00   | 16,653.00    | 0.00       | 96,000.00     |
| <b>3180000 Miscellaneous Revenue</b>        |              |        |              |            |               |
| 3189929 Christmas Mkt.                      | 0.00         |        | 0.00         |            | 6,000.00      |
| 3189926 Christmas Parade                    | 0.00         |        | 0.00         |            | 500.00        |
| 3189925 Mountain Magic                      | 1,085.00     |        | 1,085.00     |            | 7,500.00      |
| 3189924 Botetourt Co. Fair                  | 1,382.00     |        | 1,382.00     |            | 200.00        |
| 3189922 Pork by the James                   | 0.00         |        | 0.00         |            | 8,500.00      |
| 3189921 Reggae by the River                 | 15,237.50    |        | 15,237.50    |            | 11,000.00     |
| 3189920 Bot.Co.Fishing Carnival             | 0.00         |        | 0.00         |            | 100.00        |
| 3189919 LEU Police Bicycle Tour             | 0.00         |        | 0.00         |            | 50.00         |
| 3189918 Buchanan Garden Festival            | 0.00         |        | 0.00         |            | 2,000.00      |
| 3189917 CivilWar History Weeked             | 0.00         |        | 0.00         |            | 2,500.00      |
| 3189916 Easter Egg Hunt                     | 0.00         |        | 0.00         |            | 300.00        |
| 3189904 Other                               | 50.00        |        | 50.00        |            | 1,000.00      |
| <b>Miscellaneous Revenue</b>                |              |        |              |            |               |
| 3189903 Gifts and Donations                 | 100.00       |        | 100.00       |            | 1,000.00      |
| 3189910 Arbor Day Donations                 | 0.00         |        | 0.00         |            | 1,000.00      |
| 3189911 Event Fees                          | 40.00        |        | 40.00        |            | 700.00        |
| 3189912 Carnival Proceeds                   | 191,484.32   | 0.00   | 191,484.32   | 0.00       | 70,000.00     |
| <b>Total Miscellaneous Revenue</b>          | 191,624.32   | 0.00   | 191,624.32   | 0.00       | 72,700.00     |
| <b>Total 3180000 Miscellaneous Revenue</b>  | 209,378.82   | 0.00   | 209,378.82   | 0.00       | 112,350.00    |
| <b>Total 3100000 Local Revenue</b>          | 253,104.32   | 0.00   | 253,104.32   | 0.00       | 588,150.00    |
| <b>3200000 Rev from Commonwealth</b>        |              |        |              |            |               |
| 3220000 Non-Categorical Aid                 | 0.00         |        | 0.00         |            | 4,000.00      |
| 3220112 VA Comm of the Arts                 | 329.14       | 0.00   | 329.14       | 0.00       | 2,275.00      |
| 3220150 Communications Tax                  |              |        |              |            |               |



3:50 PM

08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### July through August 2021

|                                      | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|--------------------------------------|--------------|--------|--------------|------------|---------------|
| 3220107 Rolling Stock Taxes          | 3,225.38     | 0.00   | 3,225.38     | 0.00       | 3,250.00      |
| 3220108 HB599 Aid Local Police       | 0.00         | 0.00   | 0.00         | 0.00       | 32,888.00     |
| 3220109 PPTRA-Car Tax Relief         | 11,608.54    | 0.00   | 11,608.54    | 0.00       | 11,609.00     |
| Total 3220000 Non-Categorical Aid    | 15,163.06    | 0.00   | 15,163.06    | 0.00       | 54,022.00     |
| 3240000 Categorical Aid              |              |        |              |            |               |
| 3240420 Coronavirus Recovery Fu      | 116,620.50   |        | 116,620.50   |            | 10,000.00     |
| 3240101 Fire Programs Funds          | 0.00         |        | 0.00         |            |               |
| Total 3240000 Categorical Aid        | 116,620.50   |        | 116,620.50   |            | 10,000.00     |
| Total 3200000 Rev from Commonwealth  | 131,783.56   | 0.00   | 131,783.56   | 0.00       | 64,022.00     |
| 3300000 Rev from Federal Gov't       |              |        |              |            |               |
| 3330000 Categorical Aid              | 0.00         |        | 0.00         |            | 1,404.00      |
| 3330210 Fed Forest Land Mgmt         | 0.00         |        | 0.00         |            | 1,404.00      |
| Total 3330000 Categorical Aid        | 0.00         |        | 0.00         |            | 1,404.00      |
| Total 3300000 Rev from Federal Gov't | 0.00         |        | 0.00         |            |               |
| 3410500 Interfund Transfers          |              |        |              |            |               |
| 3410501 Transfers fr General Fd      | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| Total 3410500 Interfund Transfers    | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| Total Income                         | 384,887.88   | 0.00   | 384,887.88   | 0.00       | 653,576.00    |
| Gross Profit                         | 384,887.88   | 0.00   | 384,887.88   | 0.00       | 653,576.00    |
| Expense                              |              |        |              |            |               |
| 01 General Government Admin          |              |        |              |            |               |
| 001 Legislative                      |              |        |              |            |               |
| 11110 Town Council                   |              |        |              |            |               |
| 1100 Salaries                        | 840.00       | 0.00   | 840.00       | 0.00       | 5,050.00      |
| 3600 Advertising                     | 150.00       | 0.00   | 150.00       | 0.00       | 2,250.00      |
| 5540 Convention & Education          | 250.00       | 0.00   | 250.00       | 0.00       | 250.00        |
| 5600 Mileage Reimbursement           | 0.00         | 0.00   | 0.00         | 0.00       | 250.00        |
| 5800 Miscellaneous Expense           | 0.00         | 0.00   | 0.00         | 0.00       | 250.00        |
| 5810 Dues and Memberships            | 1,019.98     | 0.00   | 1,019.98     | 0.00       | 1,500.00      |
| Total 11110 Town Council             | 2,259.98     | 0.00   | 2,259.98     | 0.00       | 9,550.00      |
| Total 001 Legislative                | 2,259.98     | 0.00   | 2,259.98     | 0.00       | 9,550.00      |
| Total 01 General Government Admin    | 2,259.98     | 0.00   | 2,259.98     | 0.00       | 9,550.00      |
| 02 General & Financial Admin         |              |        |              |            |               |
| 12210 Legal Services                 |              |        |              |            |               |



3:50 PM

08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### July through August 2021

|                                    | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|------------------------------------|--------------|--------|--------------|------------|---------------|
| 3100 Professional Services         | 6,085.76     | 0.00   | 6,085.76     | 0.00       | 15,000.00     |
| Total 12210 Legal Services         | 6,085.76     | 0.00   | 6,085.76     | 0.00       | 15,000.00     |
| 12240 Independent Auditor          | 0.00         | 0.00   | 0.00         | 0.00       | 14,000.00     |
| 3100 Professional Services         | 0.00         | 0.00   | 0.00         | 0.00       | 14,000.00     |
| Total 12240 Independent Auditor    | 0.00         | 0.00   | 0.00         | 0.00       | 14,000.00     |
| 12410 Clerk-Treasurer              |              |        |              |            |               |
| 1100 Salaries                      | 14,012.85    | 0.00   | 14,012.85    | 0.00       | 60,000.00     |
| 1110 Overtime                      | 2,398.51     | 0.00   | 2,398.51     | 0.00       | 1,000.00      |
| 2100 FICA/Medicare Tax             | 3,631.73     | 0.00   | 3,631.73     | 0.00       | 15,000.00     |
| 2110 Virginia Unemployment Ins     | 30.37        | 0.00   | 30.37        | 0.00       | 150.00        |
| 2210 IRA Contribution              | 0.00         | 0.00   | 0.00         | 0.00       | 3,250.00      |
| 2212 Retirement                    | 429.68       | 0.00   | 429.68       | 0.00       | 0.00          |
| 2213 VRS VLDP                      | 172.68       | 0.00   | 172.68       | 0.00       | 0.00          |
| 2300 Health Insurance              | 3,507.94     | 0.00   | 3,507.94     | 0.00       | 21,047.00     |
| 3120 Accounting Services           | 4,139.72     | 0.00   | 4,139.72     | 0.00       | 11,000.00     |
| 3130 Bank Service Charges          | 60.00        | 0.00   | 60.00        | 0.00       | 400.00        |
| 3500 Printing and Binding          | 0.00         | 0.00   | 0.00         | 0.00       | 1,250.00      |
| 3600 Advertising                   | 0.00         | 0.00   | 0.00         | 0.00       | 500.00        |
| 5210 Postal Services               | 926.00       | 0.00   | 926.00       | 0.00       | 3,250.00      |
| 5230 Telecommunications            | 596.82       | 0.00   | 596.82       | 0.00       | 3,100.00      |
| 5401 Copy Machine Rental           | 467.15       | 0.00   | 467.15       | 0.00       | 3,000.00      |
| 5600 Mileage Reimbursement         | 16.80        | 0.00   | 16.80        | 0.00       | 200.00        |
| 5800 Miscellaneous Expense         | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 5810 Dues and Memberships          | 0.00         | 0.00   | 0.00         | 0.00       | 300.00        |
| 6001 Office Supplies               | 936.07       | 0.00   | 936.07       | 0.00       | 4,500.00      |
| Total 12410 Clerk-Treasurer        | 31,326.32    | 0.00   | 31,326.32    | 0.00       | 127,947.00    |
| 12510 Town Manager                 |              |        |              |            |               |
| 1100 Salaries                      | 10,730.79    | 0.00   | 10,730.79    | 0.00       | 57,500.00     |
| 2212 Retirement                    | 342.00       | 0.00   | 342.00       | 0.00       | 1,067.00      |
| 2213 VRS VLDP                      | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| 2300 Health Insurance              | 1,844.86     | 0.00   | 1,844.86     | 0.00       | 11,069.00     |
| 5600 Mileage Reimbursement         | 64.82        | 0.00   | 64.82        | 0.00       | 450.00        |
| 5800 Miscellaneous Expense         | 0.00         | 0.00   | 0.00         | 0.00       | 500.00        |
| 5810 Dues and Memberships          | 206.28       | 0.00   | 206.28       | 0.00       | 750.00        |
| Total 12510 Town Manager           | 13,188.75    | 0.00   | 13,188.75    | 0.00       | 71,336.00     |
| Total 02 General & Financial Admin | 50,600.83    | 0.00   | 50,600.83    | 0.00       | 228,283.00    |
| 03 Public Safety                   |              |        |              |            |               |
| 001 Law Enforcement                |              |        |              |            |               |
| 31100 Police Department            | 5,833.00     | 0.00   | 5,833.00     | 0.00       | 35,000.00     |

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### July through August 2021

|                                              | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|----------------------------------------------|--------------|--------|--------------|------------|---------------|
| <b>Total 001 Law Enforcement</b>             | 5,833.00     | 0.00   | 5,833.00     | 0.00       | 35,000.00     |
| <b>002 Fire &amp; Rescue Services</b>        |              |        |              |            |               |
| 32200 Volunteer Fire Department              |              |        |              |            |               |
| 5602 Fire Dept building maint.               | 0.00         | 0.00   | 0.00         | 0.00       | 5,000.00      |
| 5601 Grant (Firefighter)                     | 0.00         | 0.00   | 0.00         | 0.00       | 10,000.00     |
| <b>Total 32200 Volunteer Fire Department</b> | 0.00         | 0.00   | 0.00         | 0.00       | 15,000.00     |
| <b>Total 002 Fire &amp; Rescue Services</b>  | 0.00         | 0.00   | 0.00         | 0.00       | 15,000.00     |
| <b>Total 003 Public Safety</b>               | 5,833.00     | 0.00   | 5,833.00     | 0.00       | 50,000.00     |
| <b>04 Public Works</b>                       |              |        |              |            |               |
| 43200 Maint of Gen Properties                |              |        |              |            |               |
| 1100 Salaries & Wages                        | 10,948.50    | 0.00   | 10,948.50    | 0.00       | 47,500.00     |
| 1110 Overtime                                | 533.66       | 0.00   | 533.66       | 0.00       | 2,000.00      |
| 1120 Bonus                                   | 0.00         |        | 0.00         |            |               |
| 2212 Retirement                              | 317.17       | 0.00   | 317.17       | 0.00       | 1,100.00      |
| 2213 VRS VLDP                                | 50.29        | 0.00   | 50.29        | 0.00       | 0.00          |
| 2300 Health Insurance                        | 5,213.36     | 0.00   | 5,213.36     | 0.00       | 25,000.00     |
| 3310 Repair & Maint Services                 | 478.99       | 0.00   | 478.99       | 0.00       | 5,000.00      |
| 3320 Street Repair-Snow Removal              | 0.00         | 0.00   | 0.00         | 0.00       | 5,000.00      |
| 3322 Janitorial Services                     | 834.54       | 0.00   | 834.54       | 0.00       | 3,600.00      |
| 5100 Electricity - Streetlights              | 1,158.66     | 0.00   | 1,158.66     | 0.00       | 11,000.00     |
| 5110 Electricity - Town Hall                 | 637.12       | 0.00   | 637.12       | 0.00       | 2,750.00      |
| 5120 Heating Fuel                            | 459.31       | 0.00   | 459.31       | 0.00       | 2,500.00      |
| 5230 Telecommunications                      | 592.60       | 0.00   | 592.60       | 0.00       | 3,500.00      |
| 5308 General Liability Insur                 | 0.00         | 0.00   | 0.00         | 0.00       | 20,000.00     |
| 5811 Uniforms & Safety Clothing              | 350.00       | 0.00   | 350.00       | 0.00       | 2,500.00      |
| 5812 Safety Footwear                         | 0.00         | 0.00   | 0.00         | 0.00       | 500.00        |
| 6007 Repair & Maint Supplies                 | 1,001.66     | 0.00   | 1,001.66     | 0.00       | 5,000.00      |
| 6008 Vehicle & Equip Fuels                   | 885.62       | 0.00   | 885.62       | 0.00       | 3,000.00      |
| 8002 Capital Outlay                          | 0.00         | 0.00   | 0.00         | 0.00       | 0.00          |
| <b>Total 43200 Maint of Gen Properties</b>   | 23,461.48    | 0.00   | 23,461.48    | 0.00       | 139,950.00    |
| <b>44000 Trash Department</b>                |              |        |              |            |               |
| 33301 Brush Grinding                         | 0.00         |        | 0.00         |            | 9,000.00      |
| 33201 Trash Pickup                           | 13,173.00    | 0.00   | 13,173.00    | 0.00       | 82,000.00     |
| <b>Total 44000 Trash Department</b>          | 13,173.00    | 0.00   | 13,173.00    | 0.00       | 91,000.00     |
| <b>Total 04 Public Works</b>                 | 36,634.48    | 0.00   | 36,634.48    | 0.00       | 230,950.00    |
| <b>07 Parks, Events &amp; Cultural</b>       |              |        |              |            |               |
| 71100 Parks & Recreation                     |              |        |              |            |               |
| 5810 Arbor Day Celebration                   | 0.00         |        | 0.00         |            | 2,000.00      |
| 5811 Epiphany Bon Fire                       | 0.00         |        | 0.00         |            | 5,000.00      |
| 5814 Easter Egg Hunt                         | 0.00         |        | 0.00         |            | 300.00        |

# Town of Buchanan, Virginia

## (GF) Profit & Loss Budget Performance

### July through August 2021

|                                              | Jul - Aug 21     | Budget      | Jul - Aug 21     | YTD Budget  | Annual Budget    |
|----------------------------------------------|------------------|-------------|------------------|-------------|------------------|
| 5815 Civil War History Weekend               | 0.00             |             | 0.00             |             | 2,000.00         |
| 5816 Buchanan Garden Festival                | 0.00             |             | 0.00             |             | 2,500.00         |
| 5817 LEU Police Bicycle Tour                 | 0.00             |             | 0.00             |             | 50.00            |
| 5818 Bo Co Fishing Carnival                  | 0.00             |             | 0.00             |             | 75.00            |
| 5819 Reggae by the River                     | 7,793.09         |             | 7,793.09         |             | 8,000.00         |
| 5820 Pork by the James                       | 0.00             |             | 0.00             |             | 8,000.00         |
| 5822 Botetourt Co. Fair                      | 0.00             |             | 0.00             |             | 101.00           |
| 5823 Mountain Magic                          | 0.00             |             | 0.00             |             | 5,000.00         |
| 5824 Christmas Parade                        | 0.00             |             | 0.00             |             | 500.00           |
| 3600 Advertising                             | 900.00           |             | 900.00           |             | 2,000.00         |
| 5840 Town Events                             | 0.00             |             | 0.00             |             | 1,200.00         |
| 6013 Recreational Supplies                   | 0.00             |             | 0.00             |             | 500.00           |
| <b>Total 71100 Parks &amp; Recreation</b>    | <b>8,693.09</b>  |             | <b>8,693.09</b>  |             | <b>37,226.00</b> |
| <b>71200 Carnival</b>                        |                  |             |                  |             |                  |
| 3310 Repairs & Maint Contract                | 866.99           |             | 866.99           |             | 5,000.00         |
| 5110 Utilities                               | 548.95           |             | 548.95           |             | 20,000.00        |
| 5801 Carnival Operations                     | 75,674.43        | 0.00        | 75,674.43        | 0.00        |                  |
| <b>Total 71200 Carnival</b>                  | <b>77,090.37</b> | <b>0.00</b> | <b>77,090.37</b> | <b>0.00</b> | <b>25,000.00</b> |
| <b>Total 07 Parks, Events &amp; Cultural</b> | <b>85,783.46</b> | <b>0.00</b> | <b>85,783.46</b> | <b>0.00</b> | <b>62,226.00</b> |
| <b>08 Development</b>                        |                  |             |                  |             |                  |
| <b>81200 Community Development</b>           |                  |             |                  |             |                  |
| 1100 Salaries & Wages                        | 8,009.64         | 0.00        | 8,009.64         | 0.00        | 46,500.00        |
| 2212 Retirement                              | 255.28           |             | 255.28           |             | 1,000.00         |
| 2213 VRS VLDP                                | 32.01            | 0.00        | 32.01            | 0.00        | 0.00             |
| 2300 Health Insurance                        | 2,517.33         | 0.00        | 2,517.33         | 0.00        | 12,000.00        |
| 3600 Advertising                             | 518.00           | 0.00        | 518.00           | 0.00        | 2,500.00         |
| 5602 Donation After Prom Party               | 0.00             |             | 0.00             |             | 200.00           |
| 5603 Donation to Theater                     | 0.00             |             | 0.00             |             | 4,000.00         |
| 5604 Town Flowers/Baskets                    | 0.00             | 0.00        | 0.00             | 0.00        | 2,000.00         |
| <b>Total 81200 Community Development</b>     | <b>11,332.26</b> | <b>0.00</b> | <b>11,332.26</b> | <b>0.00</b> | <b>68,200.00</b> |
| <b>Total 08 Development</b>                  | <b>11,332.26</b> | <b>0.00</b> | <b>11,332.26</b> | <b>0.00</b> | <b>68,200.00</b> |
| <b>09 Nondepartmental</b>                    |                  |             |                  |             |                  |
| <b>004 Capital Projects</b>                  |                  |             |                  |             |                  |
| 94100 General Improvements                   | 0.00             |             | 0.00             |             | 1,867.00         |
| 94105 Playground                             | 0.00             |             | 0.00             |             | 2,500.00         |
| 94199 Contingencies- Technology              |                  |             |                  |             |                  |
| <b>Total 94100 General Improvements</b>      | <b>0.00</b>      |             | <b>0.00</b>      |             | <b>4,367.00</b>  |
| <b>Total 004 Capital Projects</b>            | <b>0.00</b>      |             | <b>0.00</b>      |             | <b>4,367.00</b>  |
| <b>005 Debt Service</b>                      |                  |             |                  |             |                  |



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08/31/21

Accrual Basis

**Town of Buchanan, Virginia**  
**(GF) Profit & Loss Budget Performance**  
July through August 2021

|                            | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|----------------------------|--------------|--------|--------------|------------|---------------|
| 95100 General Debt         |              |        |              |            |               |
| 95110 Principal Repayments | 812.70       |        | 812.70       |            |               |
| Total 95100 General Debt   | 812.70       |        | 812.70       |            |               |
| Total 005 Debt Service     | 812.70       |        | 812.70       |            |               |
| Total 09 Nondepartmental   | 812.70       |        | 812.70       |            | 4,367.00      |
| Total Expense              | 193,256.71   | 0.00   | 193,256.71   | 0.00       | 653,576.00    |
| Net Ordinary Income        | 191,631.17   | 0.00   | 191,631.17   | 0.00       | 0.00          |
| Net Income                 | 191,631.17   | 0.00   | 191,631.17   | 0.00       | 0.00          |



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08/31/21

Accrual Basis

**Town of Buchanan, Virginia**  
**(GF) Profit & Loss Budget Performance**  
July through August 2021

**Filters applied on this Report:**

**Account:** All income/expense accounts

**Class:** Multiple classes...

**Date:** Custom

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08/31/21

Accrual Basis

# Town of Buchanan, Virginia

## (Carnival) Profit & Loss Budget Performance

July through August 2021

|                                     | Jul - Aug 21 | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|-------------------------------------|--------------|--------|--------------|------------|---------------|
| Ordinary Income/Expense             |              |        |              |            |               |
| Income                              |              |        |              |            |               |
| 3100000 Local Revenue               |              |        |              |            |               |
| 3180000 Miscellaneous Revenue       |              |        |              |            |               |
| Miscellaneous Revenue               |              |        |              |            |               |
| 3189912 Carnival Proceeds           | 184,674.32   | 0.00   | 184,674.32   | 0.00       | 70,000.00     |
| Total Miscellaneous Revenue         | 184,674.32   | 0.00   | 184,674.32   | 0.00       | 70,000.00     |
| Total 3180000 Miscellaneous Revenue | 184,674.32   | 0.00   | 184,674.32   | 0.00       | 70,000.00     |
| Total 3100000 Local Revenue         | 184,674.32   | 0.00   | 184,674.32   | 0.00       | 70,000.00     |
| Total Income                        | 184,674.32   | 0.00   | 184,674.32   | 0.00       | 70,000.00     |
| Gross Profit                        | 184,674.32   | 0.00   | 184,674.32   | 0.00       | 70,000.00     |
| Expense                             |              |        |              |            |               |
| 07 Parks, Events & Cultural         |              |        |              |            |               |
| 71200 Carnival                      |              |        |              |            |               |
| 3310 Repairs & Maint Contract       | 866.99       |        | 866.99       |            | 5,000.00      |
| 5110 Utilities                      | 548.95       |        | 548.95       |            | 20,000.00     |
| 5801 Carnival Operations            | 73,095.50    | 0.00   | 73,095.50    | 0.00       |               |
| Total 71200 Carnival                | 74,511.44    | 0.00   | 74,511.44    | 0.00       | 25,000.00     |
| Total 07 Parks, Events & Cultural   | 74,511.44    | 0.00   | 74,511.44    | 0.00       | 25,000.00     |
| Total Expense                       | 74,511.44    | 0.00   | 74,511.44    | 0.00       | 25,000.00     |
| Net Ordinary Income                 | 110,162.88   | 0.00   | 110,162.88   | 0.00       | 45,000.00     |
| Net Income                          | 110,162.88   | 0.00   | 110,162.88   | 0.00       | 45,000.00     |

# Town of Buchanan Work Session

## ARPA Funding

September 2, 2021

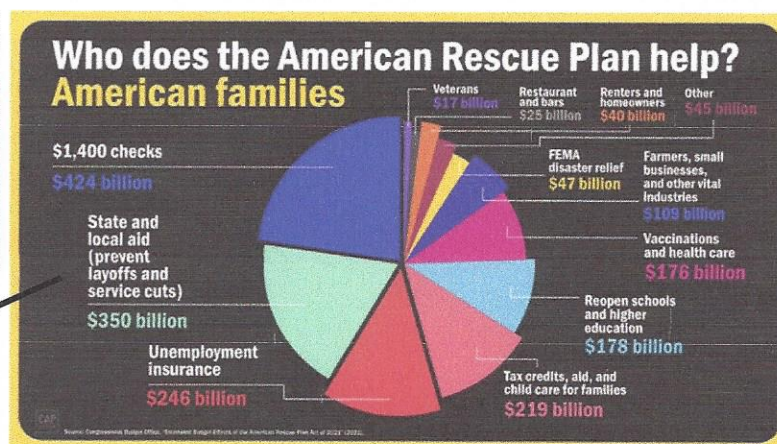


1

## March 11, 2021 American Rescue Plan Act



\$932,964



2



## Buchanan's Priorities with American Rescue Plan funds

These Recommendations  
Compliment Buchanan's  
Comprehensive Plan Goals

Water/Wastewater Infrastructure

Wi-Fi

Parks Enhancements

Business Assistance

Public Facility Safety (Ventilation System)

3

## Buchanan's Priorities with Rescue Plan funds Estimate

|                                                          |                  |
|----------------------------------------------------------|------------------|
| • Water/Wastewater Infrastructure                        | \$700,000        |
| • Wi-Fi in the Park (credit card)                        | \$20,000         |
| • Parks Enhancements<br>to build a new pavilion restroom | \$104,196        |
| • Business Assistance<br>Façade Grant Fund/Gauntlet      | \$40,000         |
| • Ventilation System/Remodel                             | \$50,000         |
| <b>• Total of these five projects:</b>                   | <b>\$914,196</b> |

- Lost Revenue was calculated to be \$214,196, which are the Non-Infrastructure projects.
- All of this leaves \$18,768 to assign in FY 23, FY 24, and FY 25. We may want to extend these projects, or take on new ones.

4



## ARPA Project #1: Water/Wastewater Infrastructure

- Several Projects relating to the Clean Water Act Revolving Loan Fund and the Drinking Water Act Revolving Loan Fund
  - Repair/Replace Pumps
  - Water Street Lift Station Overhaul
  - New Public Works vehicle with Sewer Jetter
  - Main Street Sewer Project to increase capacity and improve system over the James River
  - Public Works Truck purchased in 2021 - **\$45,000 (Gentry & Locke is researching if funds can be used for this purpose)**
  - Lighting around the Sewer Treatment Plant – **Quote from LES \$34,800**
- ARPA justification: **economic impact, infrastructure**
- Staff Recommendation: **\$700,000+ of ARPA funds**



5

## ARPA Project #1: Water/Wastewater Infrastructure

- **To Further Hammer Down Needs:** Invite Doug Hudgins from CHA to present his report for the October 2021 Work Session and Suggest Projects that will Complement the Current Recommendation for the SEARCH Grant Application for 2021



6

## ARPA Project #2: Wi-Fi in the Park

- Revenue Reduction Project
- Provide Wi-Fi in the Buchanan Town Park to support credit card services during event activities: **\$20,000 (estimate)**
- Quote is being updated and will account for line-of-sight challenges
- ARPA justification: **Provide Government Services with funds that reduced revenue during the pandemic**



7

## ARPA Project #3: Parks Enhancements

- Revenue Reduction Project
- Town Parks provide healthy opportunities to residents and tourists
- ARPA justification: **economic impact, public health impact**
- Enhancing existing programs: **\$104,196 of ARPA funds (estimate)**
- Rationale:
  - **Revisiting the request to Botetourt County to build a restroom using ARPA funds. This amount is a Rough Estimate – increase in construction materials is taken into account**

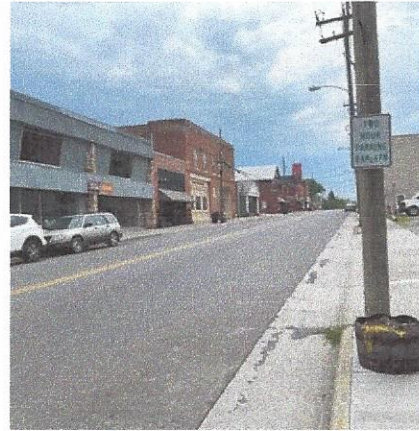


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## ARPA Project #4: Business Assistance

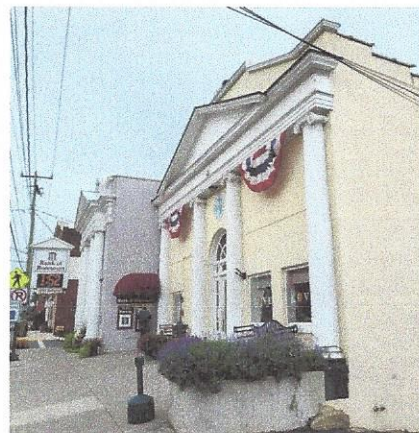
- Revenue Reduction Project
- Initiate a Façade Grant Program to encourage beautification in Buchanan. Suggestion: brick and mortar zoned commercial or trade (not home occupation) in the Historic District
- Initiate a fund to encourage location of Gauntlet Winners into Buchanan Buildings with a modest incentive
- ARPA justification: **economic impact**
- Recommendation: **\$40,000 of ARPA funds**
- Suggestion:
  - **Façade Matching Grant Program 1:1** on a preapproval basis
  - **Up to \$8,000 per business**
  - **Gauntlet up to \$5,000**



9

## ARPA Project #5: Safety

- Revenue Reduction Project
- Improving the physical infrastructure of Town Hall to encourage safety
- ARPA justification: **critical infrastructure**
- Building on our experience: **\$100,000 of ARPA funds**
- Impact:
  - **\$100,000** for Capital Improvements – install new ventilation while opening up the original windows and ceiling, paint, ventilation for safety, interior improvements



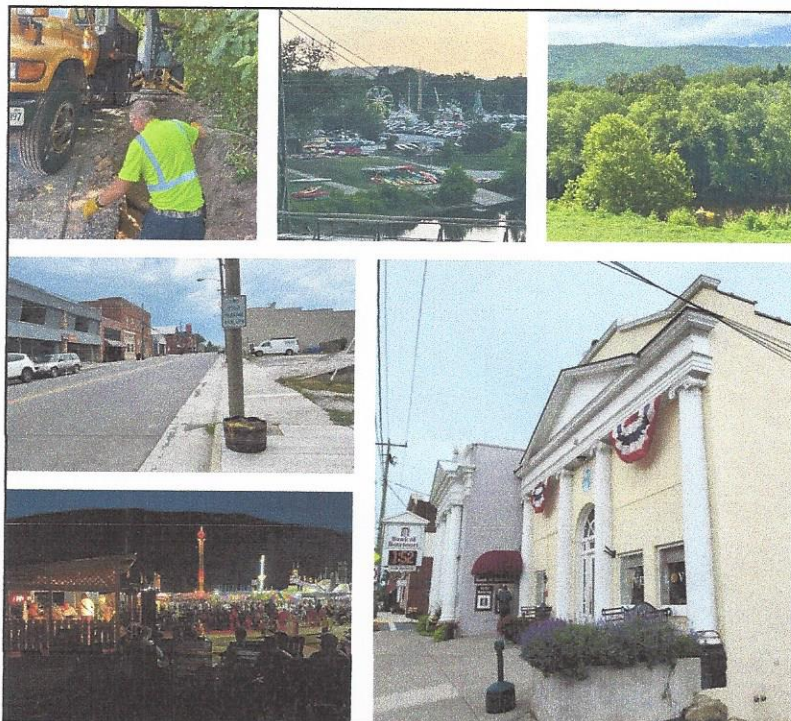
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## ARPA Summary: Meeting Long-Term Goals

- |                                                |                                            |                                                                                                                              |
|------------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| • Water/Wastewater Infrastructure              | \$700,000                                  |                                                                                                                              |
| • Wi-Fi in the Park                            | \$20,000                                   |                                                                                                                              |
| • Parks Enhancements                           | \$104,196 to build a new pavilion restroom |                                                                                                                              |
| • Business Assistance                          | \$40,000 Façade Grant Fund                 |                                                                                                                              |
| • Ventilation System/Remodel                   | \$100,000                                  | All of this leaves \$18,768 to assign in FY 23, FY 24, and FY 25. We may want to extend these projects, or take on new ones. |
| <b>Total of these five projects: \$914,196</b> |                                            |                                                                                                                              |

11



## Action

- Learn from Doug Hudgins of CHA regarding ARPA projects and CHA's recommendations
- Learn to see if the truck loan could be paid off with ARPA funds
- Choose ARPA projects for action in FY 21-22

12