

Northampton County



Finance Department
P.O. Box 66
16404 Courthouse Road
Eastville, VA 23347
Phone: (757) 678-0440
Fax: (757) 678-0483

MEMORANDUM:

TO: Board of Supervisors Finance Committee
FROM: John D. Chandler, Director of Finance
DATE: April 26, 2022
RE: FY 2023 Expenditures

I am pleased to provide the following Summary of Expenditures with regard to the FY 2023 County Budget separated into major topics as outlined below. This summary reflects the requirements submitted by the **Department Heads** and recommendations from the **Finance Director and County Administrator**.

Expenditure Report

Herein are the FY 2023 budgets summarized by Fund. The report shows actual expenses for FY 2019, FY 2020, FY 2021, FY 2022 Adopted Budgets, FY 2023 Departmental Requests & FY 2023 Finance Director/County Administrator Recommendations. Calculations include the difference between the FY 2022 Adopted Budget vs. FY 2023 Finance Director/CA recommendations and FY23 Dept. Requests vs. CA recommendations.

The Commonwealth budget is expected to provide a 5% COLA or raise for all DSS, Constitutional officers and Compensation Board funded positions. The County is proposing to provide a 5% COLA on July 1, 2022, and 1 step (1.5%) on January 1, 2023, to all County/Constitutional Officer employees. The total budget impact to the General Fund for raises is approximately \$465k + \$83k benefits (FICA, VRS, WC & Life) less estimated increased COMP Board (\$95k) contribution or \$453k net. ESRJ raises are approximately \$127k + \$22k in benefits less approximately (\$106) in COMP Board additional contribution or \$43k. Additionally, our VRS contribution rate changed from 8.89% to 9.17% or approximately \$26k budget impact expense for all County employees.

Insurance medical expenses are based on the County continuing to use The Local Choice (TLC) with level employer contributions and renewal premiums for all employees. The County continued an 80% (TLC requirement) minimum contribution for single employee premiums. The employer proposed insurance & wellness contributions per pay period (24 periods) will stay the same, \$270.50 employer and \$62.50 wellness plan contribution for participating employees. Additionally, the County budgeted, in Contingency, 10% employee historical non participation of employer medical and wellness benefits resulting in \$94,920 in budget savings.

The following expenditures will be divided into four sections:

Capital Outlays

Section I contains a detail/summary of capital outlays by department for multiple funds.

Operating Request

Section II contains a summary, by department, of the changes from FY 2023 County Administrator amounts vs.

FY 2022 adopted budget for operating items.

Outside Agency Requests

Section II also contains a summary of requests made by outside agencies and departments such as fire and rescue stations, libraries, plus economic and community development entities.

Personnel Requests

Section III contains seven new personnel positions/changes:

- Two additional positions in EMS to provide coverage due to no Cape Charles volunteer shifts and PT to FT conversion due to difficulty in hiring PT
- One FT Community Flood Preparedness Manager (CFPM) in Planning, Permitting & Enforcement for Oyster Resiliency Grant
- One FT Housing Coordinator paid for with ARPA funds for two years
- One FT employee in Facilities Management to handle additional responsibilities and workload
- One FT Real Estate Appraisal Assistant in Commissioner of the Revenue's office to help with additional work load
- One FT Clerk of the Court employee to help with additional work load

Transfers Out

Section IV In addition to Federal and State assistance, fines, penalties and other sources of revenue, the County supports all departments with General Fund monies. Section IV also contains a summary of the funding provided to departments in order for them to meet their operational requirements.

Schools

The School Board's Proposed Budget for Fiscal Year 2023 is expected to include a request for approximately \$1,400,000 more in County funds over FY 2022. Staff is proposing to reduce the funding increase to \$1,200,000 more or \$10,429,869. Note, the School Board used \$337,750 of School Operating Fund Balance to meet the funding request gap for the FY 2023 budget, with \$265,280 going toward recurring needs and \$72,470 for one-time projects. The proposed FY 2022 budget will include a continuation of this practice. If this is not duplicated in FY 2023, the County would have to provide \$565,280 more than is currently provided to fund the full amount of the School Board's estimated request.

Budget Requests – Board of Supervisors

The Board focus has been:

- Economic and Community Development opportunities
- Continue planning for the development of the Community Center at the former Machipongo School
- Secure internal and external resources needed to update County Zoning Ordinances (legal compliance, use definitions, districts and performance)
- Continue the program to demolish dangerous structures focusing on the towns
- Continue County/School efforts to enhance/remodel the Northampton Middle/High School

The Staff's focus has been:

- Continue implementation of expansion plan at the Bayview Convenience Center

- Fill and maintain authorized staff levels
- Continue to use grant funding to complete Brownfield studies and make recommendations based on results
- Support new business initiatives with timely responses to planning and permitting
- Equitable pay for all employees
- Required Capital enhancements to meet County needs
- Maintain existing equipment/assets in proper working order
- Continue efforts to increase collection % rates on Current Year Taxes due
- Maximize return on investment on County Cash balances

Fund	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 County Admin.	FY23 vs. FY22	FY23 CA vs. FY23 Dept. Req.
100 General Fund	\$27,843,623	\$29,706,874	\$30,639,249	\$34,617,260	\$45,671,414	\$11,054,154	\$5,450,807
212 ARPA -American Rescue Plan Act	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0
221 Harbor Improvement Fund Total	\$347,107	\$73,025	\$254,007	\$529,000	\$156,717	(\$372,283)	\$366
225 Eastern Shore Regional Jail Total	\$4,130,467	\$4,591,745	\$4,311,392	\$4,571,143	\$4,797,709	\$226,566	\$645,739
310 Capital Reserve Total	\$109,998	\$0	\$118,210	\$1,313,773	\$1,812,435	\$498,662	(\$1,740,910)
401 General Debt Service Total	\$2,758,938	\$2,762,181	\$2,783,629	\$2,467,298	\$2,462,147	(\$5,151)	(\$457,369)
490 School Debt Service Total	\$2,263,985	\$118,436	\$1,265,350	\$1,169,457	\$2,844,320	\$1,674,863	\$0
501 Public Utilities Fund Total	\$199,218	\$264,397	\$169,923	\$209,055	\$374,311	\$165,256	\$2,506

Summary: Major Items/Changes FY22 vs. FY23 by Fund

	FY22	Change	FY23
100 General Fund			
I. Capital items Total Budget	\$1,058,848	\$369,597	\$1,428,445
II. Operating Total Budget	\$8,451,781	(\$1,007,193)	\$7,444,588
III. Personnel Total Budget	\$9,757,591	\$949,773	\$10,707,364
IV. Transfer to Other Funds Budget	\$15,349,040	\$10,741,977	\$26,091,017
Total FY 2023 vs. FY 2022	<u>\$34,617,260</u>	<u>\$11,054,154</u>	<u>\$45,671,414</u>

212 ARPA – Est. carryover American Rescue Plan			
II. Operating Total Budget	\$0	\$1,927,329	\$1,927,329
IV. Transfer to Other Funds Budget	\$0	\$72,671	\$72,671
Total FY 2023 vs. FY 2022	<u>\$ 0</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>

221 Harbor Improvement Fund			
I. Capital items Budget	\$529,000	(\$461,500)	\$67,500
II. Operating Total Budget	\$0	\$82,515	\$82,515
III. Personnel Total Budget	\$0	\$6,702	\$6,702
Total FY 2023 vs. FY 2022	<u>\$529,000</u>	<u>(\$372,283)</u>	<u>\$156,717</u>

Willis Wharf Restroom \$55k & Morley’s Wharf Bulkhead Repair/Replacement \$30k grant with VPA request 7/5/25 & used Boat \$10k for marine (wharfs & waterway signs) related repairs. Also, all costs related to Harbors have been moved to the Harbor fund. In the past payroll was charged to GF.

225 Eastern Shore Regional Jail (ESRJ) Fund			
I. Capital items Budget	\$0	\$0	\$0
II. Operating Budget	\$1,171,883	\$320,737	\$1,492,620
III. Personnel Budget	\$3,331,735	(\$26,646)	\$3,305,089
IV. Transfer to Other Funds Budget	\$67,525	(\$67,525)	\$0
Total FY 2023 vs. FY 2022	<u>\$4,571,143</u>	<u>\$226,566</u>	<u>\$4,797,709</u>

(\$270k) < due to no contract housing for Bristol. Operating > of \$309k due to MEDIKO change

310 Capital Reserve Fund			
I. Capital items Budget (ESRJ)	\$67,525	(\$67,525)	\$0
IV. Transfers to Other Funds	\$1,246,248	\$566,187	\$1,812,435
Total Change FY 2023 vs. FY 2022	<u>\$1,313,773</u>	<u>\$498,662</u>	<u>\$1,812,435</u>

401 General Debt Service Fund			
Total Change FY 2023 vs. FY 2022	<u>\$2,467,298</u>	<u>(\$5,151)</u>	<u>\$2,462,147</u>

490 School Debt Fund			
Total Change FY 2023 vs. FY2022	<u>\$1,169,457</u>	<u>\$1,674,863</u>	<u>\$2,844,320</u>

Note: 2019 & 2021 School Bond interest only. Paid from FY's 22/23 1% school sales tax collections – using \$617,889 from FY22 collections.

501 Public Utilities Fund			
I. Capital items Budget	\$10,000	\$110,000	\$120,000
II. Operating	\$142,935	\$55,691	\$198,626
III. Personnel	\$56,120	(\$435)	\$55,685
Total Change FY 2023 vs. FY2022	<u>\$209,055</u>	<u>\$165,256</u>	<u>\$374,311</u>

Adding an additional \$120k for County complex water treatment project and hypopneumatics tank for \$27k.

FY23 Revenue Enhancements - since Board presentation

GF Revenue Change:	\$ Change from Board Revenue Presentation vs.
---------------------------	--

	CA Budget
Real Estate Property Taxes Based on reassessments & Real Estate tax rate equalization from \$0.835 to \$0.7341 and adjusted to \$0.785 @ 97% collections	\$1,652,710
Personal Property Taxes Based on estimating a 20% increase in vehicle to vehicle assessed value. PP Tax rate adjusted from \$3.90 to \$3.60 Collections @ 87%	\$389,165
Sales Taxes – Last 12 months = \$2.210m	\$0
Cigarette Tax @ \$0.40 / pack <ul style="list-style-type: none"> • 50% Emergency Services including \$5k to each of the 5 County Fire Departments (\$66,500) • 25% Towns based on population (\$33,250) <ul style="list-style-type: none"> ○ Cape Charles \$10,160 ○ Cheriton \$4,725 ○ Exmore \$13,183 ○ Nassawadox \$5,182 Excluding Eastville - currently levies a cigarette tax <ul style="list-style-type: none"> • 25% Community Development (\$33,250) 	\$133,000
Recordation Taxes – last 12 months = \$436k moved to \$400k	\$40,000
Shared Expenses - COMP Board COIN Est. 5% COLA from Commonwealth	\$95,196
Other State Grants – added Oyster Resiliency eliminated Community Engaged & Housing study – to be completed in FY22	\$202,232
Other Federal Aid – Federal contribution for 911 radio	\$8,245,000
Transfer from Other Funds: ARPA for Housing Coordinator Position	\$72,671
Transfer from Other Funds: Capital Reserve Fund – deferred/eliminated capital requests from Constitutional Officers/Dept. Heads	(\$1,740,909)
Appropriated Fund Balance: Funds from Undesignated Fund balance to pay 911 not covered by Federal contribution Est. \$450,000. ** Not budgeted as 911 is pursuing other grant opportunities that require unbudgeted items. **	\$0
Total Revenue Enhancements	<u>\$9,089,065</u>

Detail: Major Items/Changes FY23 vs. FY22 by Fund

100 General Fund	\$34,617,260	\$11,054,154	\$45,671,414
I. Capital items Total Budget	\$1,058,848	\$369,597	\$1,428,445

	FY22 additions	Not Recommended	FY23
FY23 Requests * = Maintenance paid / Capital Fund			
A. * ESPL Expansion - Heritage Center (2 nd Yr. of 2)			\$100,000
B. IT Email Platform Migration			\$31,000
C. Sheriff vehicles Qty. 3 (Replacing three Dodge high mileage Chargers) Purchase 3 vehicles & outfit 2			\$121,839
D. Solid Waste –			
1. Bayview Convenience Center – additional			\$200,000
2. Compactor Container Box			\$13,400
3. Bulldozer D5 to replace 2004 D6		\$358,946	
4. Excavator to replace 2003			\$272,300
5. F150 to replace 2001 Dodge			\$22,388
6. Greenboxes			\$16,544
7. Compactor unit			\$22,884
8. Roll-off Containers			\$35,140
9. Undercarriage work current D6 dozer (Not needed if purchase new replacement)	\$30,000		
E. Facilities			
10. * Eastville Inn repoint foundation walls			\$20,000
11. * Eastville Inn HVAC enhancements			\$22,000
12. Social Services – HVAC replacements (3)			\$24,000
13. Middle School Mini Splits – Archive rooms			\$24,000
14. Middle School remaining roof		\$570,000	
15. Brinkley Preserve entrance enhancement			\$3,000
16. Admin – security/lighting (Completing in FY22)	\$35,000		
17. Finance Dept. modifications			\$5,000
18. LED Softball – Indian Town		\$40,000	
19. Shed – Indian Town			\$5,000
20. Maintenance shop addition			\$7,500
21. Pave unfinished ESRJ – parking area		\$45,000	
22. Community Center – continue enhancements			\$200,000
23. Sheriff Pole Barn		\$150,000	
24. DSS – flooring and draining enhancements		\$250,000	
25. DSS – tile in entrance area			\$24,000
26. DSS – Paint exterior			\$30,000
27. Zero Turn Mower – Diesel			\$16,000
28. Replace 100KW Courthouse Generator with a 300KW (to power whole building)			\$183,950
29. Snow Plow attachment for truck			\$6,500
30. Replace 2 maintenance trucks - > 200k miles			\$64,000
31. PP&E replace 2007 Malibu (USDA FY22)	\$35,000		
F. 911			
32. * 911 Dispatch System (1/3 of cost)			\$92,977
33. 911 Dispatch – Backup Center		\$216,312	
34. * 911 Dispatch Furniture (1/3 of cost)			\$31,664
Total Capital Requests	\$100,000	\$1,630,258	\$1,595,086
II. Operating Total Budget			
	FY22	Change FY23 vs. FY22	FY23
A. Commissioner of Revenue Tax software training & maintenance fees >	\$52,600	\$17,600	\$70,200
B. IT Professional Services & Maint. Contracts enhanced Network Penetration/security testing	\$78,495	\$17,860	\$96,355

C. IT EDP Equipment Email Platform Migration and subscription	\$0	\$48,000	\$48,000
D. Electoral Board – New computer equip. & software	\$14,656	\$28,050	\$42,706
E. Regional Animal Control Facility	\$35,600	\$0	\$35,600
F. Sheriff – Community Outreach & > Dues/HR Academy	\$22,332	\$21,988	\$44,320
G. ES Drug Task Force	\$5,900	\$200	\$6,100
H. Solid Waste – repairs to Dozer & other equipment plus increased tipping fees	\$1,369,049	\$79,788	\$1,448,837
I. Facilities Management (\$1,800,000) Middle School Community Center	\$2,397,994	(\$1,834,728)	\$563,266
J. Parks & Recreation – Rec. Supplies for new programs	\$30,150	\$12,100	\$42,250
K. Planning, Permitting & Enforcement Contractual Services – Oyster Resiliency Grant & Zoning Map/Ordinance Consultant	\$121,216	\$155,735	\$276,951
Outside Agencies			
L. Fire Prevention - > to Fire Dept's. (5 Locations) Includes \$5k ea. Cigarette Tax Distribution	\$150,000	\$25,000	\$175,000
M. Cigarette Tax – Emergency Services (TBD)	\$0	\$41,500	\$41,500
N. ES Fire Training Center	\$13,700	\$0	\$13,700
O. VA Dept. of Forestry	\$2,316	\$0	\$2,316
P. NC Fire & Rescue Commission	\$10,500	\$1,500	\$12,000
Q. Emergency Management - > 911 radio/other	\$480,243	\$51,374	\$531,617
R. Comprehensive Services Act	\$170,000	\$5,000	\$175,000
S. Eastern Shore Community College	\$24,702	\$1,992	\$26,694
T. NC Health Dept. – 3-year adjustment due to ability to pay recalculation	\$441,692	\$132,656	\$574,348
U. ES Community Services Board	\$77,574	\$1,552	\$79,126
V. ESRL – True-up for < Accomack vs. Northampton contribution last 3 years	\$263,618	(\$167,193)	\$96,425
W. ESRL – 2 nd year of two – Heritage Foundation Addition	\$100,000	\$0	\$100,000
X. Community Development – Cigarette Tax Distribution Towns			
Cape Charles	\$0	\$10,160	\$10,160
Cheriton	\$0	\$4,725	\$4,725
Eastville	\$0	\$0	\$0
Exmore	\$0	\$5,182	\$5,182
Nassawadox	\$0	\$13,183	\$13,183
Community Enhancements (TBD)	\$0	\$33,250	\$33,250
Y. Cape Charles Memorial Library	\$30,000	\$0	\$30,000
Z. ANPDC	\$32,518	\$0	\$32,518
AA. ANPDC – Green-Works Committee	\$2,834	\$0	\$2,834
BB. ANPDC – ES Navigable Waterways	\$5,000	\$0	\$5,000
CC. ESVA Housing Alliance	\$4,629	\$0	\$4,629
DD. ES Tourism Commission – match Accomack FY23 budget	\$157,500	\$1,938	\$159,438
EE. ANTDC – Transportation District Commission	\$6,704	\$0	\$6,704
FF. Hampton Roads Small Business Development	\$2,000	\$0	\$2,000
GG. STAR Transit	\$102,912	\$21,382	\$124,294
HH. ES Soil & Water Conservation District	\$10,898	\$0	\$10,898

II. ES Groundwater Committee	\$22,606	\$20,000	\$42,606
JJ. Wetlands Board/Zoning Appeals	\$2,100	\$2,100	\$4,200
KK. ES Coalition against Domestic Violence	\$15,000	\$15,000	\$30,000
LL. Bay Consortium – Workforce Dev. @ \$0.25 / 11,710 Population	\$0	\$2,928	\$2,928
MM. ES Area Agency on Aging	\$15,600	\$11,400	\$27,000
NN. ES Resource Conservation & Dev.	\$7,281	\$0	\$7,281
OO. Vehicle Fuel	\$129,507	\$19,873	\$149,380
PP. ABM – Maintenance & Energy Savings	\$0	(\$36,687)	(\$36,687)
QQ. Contingency Includes 4 Fire Fighters for ½ year & 1 Firefighter manager for ¾ year @ \$189,835 & 1 a Step increase for all EMS employees totaling \$136,051, both pending study	\$199,833	\$251,197	\$451,030
RR. All other requests	\$1,842,522	(\$22,798)	\$1,819,724
Total Operating Requests	\$8,451,781	(\$1,007,193)	\$7,444,588
III. Personnel			
	FY22	Change FY23 vs. FY22	FY23
A. 1 FT Commissioner of the Revenue Reassessment Assistant		\$53,034	\$53,034
B. 1 FT Clerk of the Court		\$48,311	\$48,311
C. 2 New EMS positions Cape Charles		\$102,126	\$102,126
D. 1 FT Facilities Management (starting 10/1)		\$33,772	\$33,772
E. 1 FT PP&E – Flood Plain Manager - Grant		\$72,671	\$72,671
F. 1 FT PP&E – Housing Coordinator - ARPA		\$72,378	\$72,378
G. 5% adjustment Commonwealth proposed – Constitutional officers & 5% COLA for all other County Employees (Benefits including WC, VRS, FICA & Life)		\$486,670	\$486,670
H. Increase VRS contribution rate from 8.89 to 9.17% or 3.15% >		\$19,823	\$19,823
I. All others including promotions, PT changes, 2 Seasonal employees, OT & Holiday changes		\$60,988	\$9,818,579
Total Personnel Requests Change	\$9,757,591	\$949,773	\$10,707,364
IV. Transfer to Other Funds Budget			
	FY22	Change FY23 vs. FY22	FY23
A. Northampton County Public Schools	\$9,029,869	\$1,200,000	10,229,869
B. Dept. of Social Services	\$515,000	\$10,000	\$525,000
C. ESRJ – > due to Mediko & no Bristol inmates	\$1,935,801	\$416,630	\$2,352,431
D. Harbor Improvement Fund	\$0	\$10,717	\$10,717
E. 911 Capital Fund – transfer of Federal \$	\$0	\$8,245,000	\$8,245,000
F. School Debt & County Debt	\$229,717	\$96,713	\$326,430

Note: \$2,517,889 from School tax fund of which \$617,889 will be from FY22 school tax			
G. County Debt Bonds – ESRJ Portion = 56.25%	\$2,261,405	(\$62,052)	\$2,199,353
H. USDA Loans	\$44,748	\$56,907	\$101,655
I. Transfer to School Project (new sales tax)	\$1,250,000	\$650,000	\$1,900,000
J. NC Tourism ES Rails to Trails seed \$	\$0	\$50,000	\$50,000
K. NC Tourism Capital	\$82,500	\$68,062	\$150,562
Total Transfer to Other Funds	\$15,349,040	\$10,741,977	\$26,091,017
Total FY 2023 vs. FY2022	<u>\$34,617,260</u>	<u>\$11,054,154</u>	<u>\$45,671,260</u>

212 ARPA – American Rescue Plan			
ARPA items Budget			
	FY22	Change FY23 vs. FY22	FY23
A. Operating	\$0	\$1,927,329	\$1,927,329
B. Transfer to Other Funds	\$0	\$72,671	\$72,671
Total FY 2023 vs. FY 2022	<u>\$ 0</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>

221 Harbor Improvement Fund			
Capital items Budget			
	FY22	Change FY23 vs. FY22	FY23
A. Personnel now in here vs. General Fund			\$6,702
B. Willis Wharf Bulkhead Restoration – Eng. Fees			\$15,000
C. Morley’s Wharf Bulkhead replacement Virginia Port Authority Grant Application			\$30,000
D. Willis Wharf repave deteriorated entrance Virginia Port Authority Grant Application			\$20,000
E. Willis Wharf Restrooms – VPA Grant request			\$54,000
F. Used Boat			\$10,000
G. Camera System at all Harbors			\$3,500
H. Other Operating			\$17,515
Total FY 2023 vs. FY 2022	<u>\$529,000</u>	<u>(\$372,283)</u>	<u>\$156,717</u>

225 Eastern Shore Regional Jail (ESRJ) Fund			
	FY22	Change FY23 vs. FY22	FY23
Capital Requests Budget	\$0	\$0	\$0
Operating Budget			
A. Camera maintenance addition	\$34,588	\$0	\$34,588
B. Contracted Housing (Bristol 20X365X\$37X.5)	\$135,050	(\$135,050)	\$0
C. ABM Electric & Maintenance	\$0	(\$51,583)	(\$51,583)

D. Mediko changes	\$195,571	\$471,824	\$667,395
E. All other requests	\$806,674	\$35,546	\$842,220
Total Operating	\$1,171,883	\$320,737	\$1,492,620
Personnel Budget			
	FY22	Change FY23 vs. FY22	FY23
A. 5% Commonwealth approved Constitutional officers & FT County Employees	\$188,084	(\$45,216)	\$142,868
B. 3 Medical Staff – Provided by Mediko	\$162,777	(\$162,777)	\$0
C. Misc. Increases/decreases including OT/Holiday	\$2,980,874	\$181,347	\$3,162,221
Total Personnel Changes	\$3,331,735	(\$26,646)	\$3,305,089
Transfer Out to Capital Fund – Bristol 25%	\$67,525	(\$67,525)	\$0
Total FY 2023 vs. FY 2022	<u>\$4,571,143</u>	<u>\$226,566</u>	<u>\$4,797,709</u>

401 General Debt Service Fund			
	FY22	Change FY23 vs. FY23	FY23
Total FY2023 vs. FY2022	<u>\$2,467,298</u>	<u>(\$5,151)</u>	<u>\$2,462,147</u>

490 School Debt Fund			
	FY22	Change FY23 vs. FY22	FY23
Total Change FY 2023 vs. FY2022	<u>\$1,169,457</u>	<u>\$1,674,863</u>	<u>\$2,844,320</u>

501 Public Utilities Fund			
Capital items Budget			
	FY22	Change FY23 vs. FY22	FY23
A. Water treatment system (County Complex) Additional request to complete			\$120,000
Total Capital Requests Change	\$10,000	\$110,000	\$120,000
Operating – Paint interior of Hydropneumatic Tank	\$142,935	\$55,691	\$198,626
Transfer-General Fund	\$0		\$0
Personnel	\$56,120	(\$435)	\$55,685
Total Change FY 2022 vs. FY 2021	<u>\$209,055</u>	<u>\$165,256</u>	<u>\$374,311</u>