



STATE FINANCIAL SERVICES DIVISION

LOCAL GOVERNMENT SERVICES BUREAU

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[Local Government Services Bureau Portal](#)

MONTANA
FINAL
BUDGET DOCUMENT



Fiscal Year ended June 30, 2022

Town of VIRGINIA CITY

MONTANA CITY/TOWN/COUNTY FINAL BUDGET DOCUMENT

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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2022, was prepared according to law and adopted by the Town Council, on September 16, 2021; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed _____

Mayor

Date 9.17.21

Signed Timber Baceski

Clerk/Treasurer

Date 9.17.21

Town of VIRGINIA CITY

Resolution 2021-04

Town of Virginia City, Montana

A Resolution to Certify the General Fund Mill Levies, Permissive Mill Levies and Budget for the Town of Virginia City for Fiscal Year 2021-2022

WHEREAS, pursuant to Sections 7-6-4036, Montana Code Annotated (MCA), the Town of Virginia City, Montana is required to annually certify the tax levy as required by the Town's annual budget,

NOW THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF VIRGINIA CITY, MONTANA that for the year Fiscal Year 2021-2022, the General Fund Mill Levy is set at **51.45** mills and the Permissive Mill Levy is set at **13.04** mills for a total of 64.49 mills.

This resolution will become effective upon passage.

PASSED, APPROVED and ADOPTED this 16 day of September, 2021.



Justin Gatewood, Mayor

ATTEST:



Timber Baceski, Clerk-Treasurer





GENERAL STATISTICAL INFORMATION

PLEASE COMPLETE APPLICABLE SECTION

Cities/Towns

CLASS OF CITY/TOWN	TOWN
COUNTY LOCATED IN	MADISON
YEAR ORGANIZED	1864
REGISTERED VOTERS	191
AREA (SQ. MILES)	1
POPULATION OF CITY/TOWN	199
FORM OF GOVERNMENT	COMM-CH
NUMBER OF EMPLOYEES (ELECTED)	
NUMBER OF EMPLOYEES (NON-ELECTED)	4
MILES OF STREETS AND ALLEYS	12
MUNICIPAL WATER	
NUMBER OF CONSUMERS	220
WATER RATE PER 1,000 GALLONS	Base Rate \$32.24/mth + \$1.00 per 1,000 gallons after first 2,000 gallons
SEWER RATES	Base Rate \$49.84/mth + \$.50 per 1,000 gallons/commercial after the first 2,000 gallons

OFFICIALS SHEET

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Justin Gatewood	2024
Council	Dave Bacon	2024
	Jon Osborn	2022
	Amy Grice	2022
	Kacey Smart	2022
Clerk/Treasurer	Timber Baceski	
Historic Preservation Officer	Eric Barsness (Contracted)	
Public Works Director	Robert Erdall	
Maintenance	Jack McCormick	
Part-time Public Works	Roger Williams	

Town of VIRGINIA CITY

SCHEDULE OF PERSONNEL LEVELS

OPERATING FUNDS

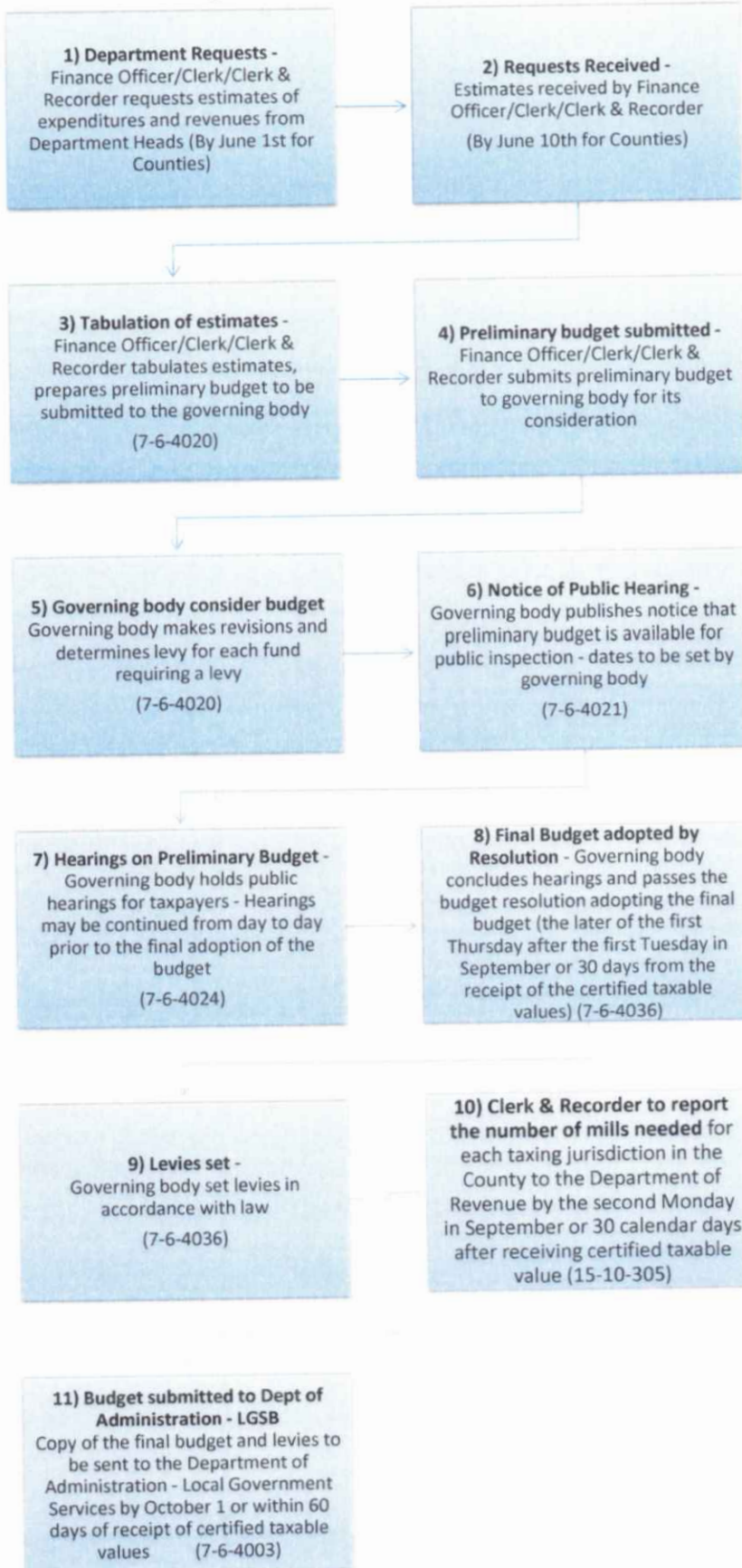
ELECTIVE AND NON-ELECTIVE EMPLOYEES

FUND	2022 FY PERMANENT FULL-TIME EMPLOYEES	2022 FY PERMANENT FULL-TIME EMPLOYEES	2022 FY PERMANENT FULL-TIME EMPLOYEES	CURRENT FY PERMANENT FULL-TIME EMPLOYEES
General	1	1	1	1
Library				
Cemetery				
Parks/Recreation				
Water	1	1	1	1
Sewer	1	1	1	1
Solid Waste				
Total City/Town Employees	3	3	3	3

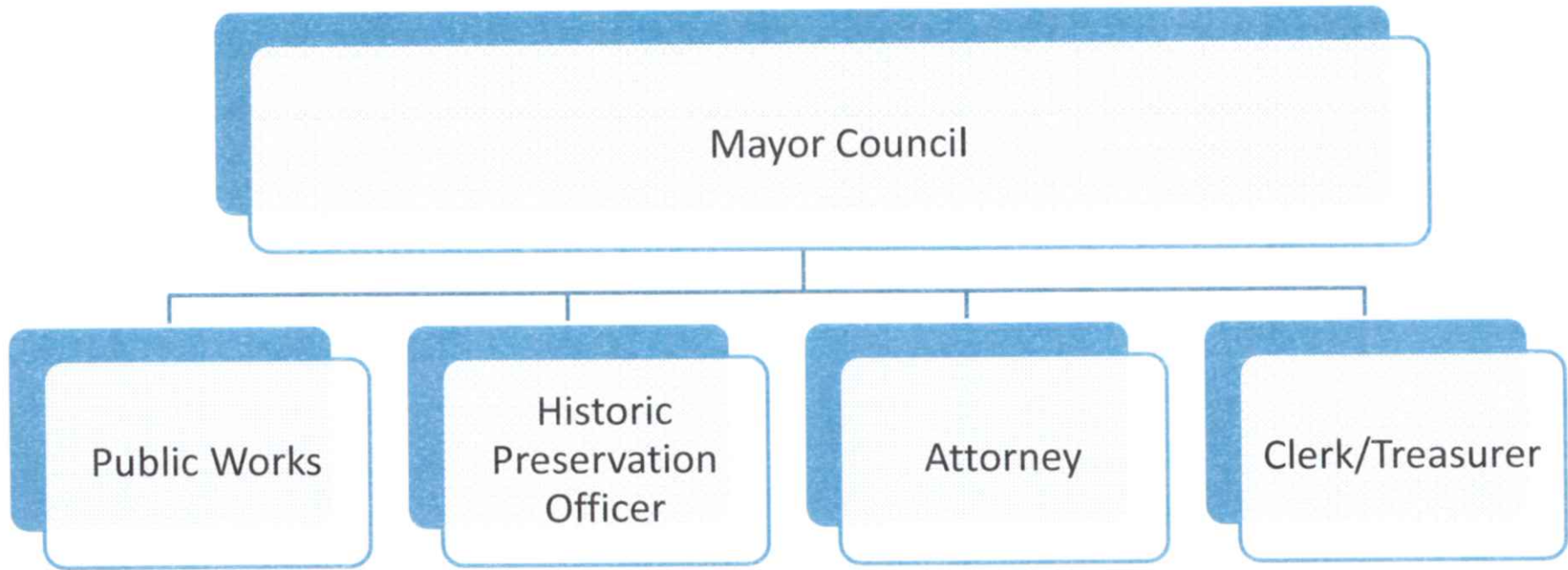
Note: Do not include any employee who is not employed directly by the entity.

Local Government Budget Calendar

Local Budget Act: Title 7, Chapter 6, Part 40 MCA



Town of Virginia City
Organizational Chart



Town of VIRGINIA CITY

Taxable Valuation/Mill Levy
Ten-Year History and Analysis

NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA

If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.

Analyses contained in this report do not include voted or permissive levies. Voted and/or permissive mills levied in the current year are listed below.

FISCAL YEAR	ENTITY-WIDE TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
			FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.	FY's 2012-2013 through 2016-2017 enter number of mills from prior year budget - page 9. FY's 2017-2018 & forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.	The Carry Forward in this column is not cumulative - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.
2012 - 2013	444,430		59.06	59.06	
2013 - 2014	458,546	3.18%	57.84	57.84	
2014 - 2015	472,621	3.07%	50.56	50.56	
2015 - 2016	445,896	-5.65%	67.31	67.31	
2016 - 2017	445,983	0.02%	69.26	69.26	
2017 - 2018	475,076	6.52%	58.54	58.54	0.00
2018 - 2019	495,076	4.21%	58.48	58.48	0.00
2019 - 2020	584,975	18.16%	51.78	51.78	0.00
2020 - 2021	593,415	1.44%	52.37	52.37	0.00
2021 - 2022	600,524	1.20%	51.45	51.45	0.00

Enter Fund Name (example: County Road Fund)

FISCAL YEAR	TAXABLE VALUATION	%INCREASE (DECREASE) FROM PREVIOUS YEAR	TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)	CURRENT YEAR ACTUAL MILL LEVY	CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)
2012 - 2013					
2013 - 2014		#DIV/0!			
2014 - 2015		#DIV/0!			
2015 - 2016		#DIV/0!			
2016 - 2017		#DIV/0!			
2017 - 2018		#DIV/0!			0.00
2018 - 2019		#DIV/0!			0.00
2019 - 2020		#DIV/0!			0.00
2020 - 2021		#DIV/0!			0.00
2021 - 2022		#DIV/0!			0.00

Voted/Permissive mills levied in the current fiscal year:

Description	Number of Mills levied
Permissive	13.04



Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds/or _____ Fund

FYE June 30, 2022

30

Reference Line		Enter amounts in yellow cells	Auto-Calculation (If completing manually enter amounts as instructed)
(1)	Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 30,610	\$ 30,610
(2)	Add: Current year inflation adjustment @ 0.93%		\$ 285
(3)	Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20) - (enter as negative)		\$ -
(4)	Adjusted ad valorem tax revenue		\$ 30,895
= (1) + (2) + (3)			
<u>ENTERING TAXABLE VALUES</u>			
(5)	Enter 'Total Taxable Value' - from Department of Revenue Certified Taxable Valuation Information form, line # 2	\$ 600,524	\$ 600,524
(6)	Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue Certified Taxable Valuation Information form, line # 6 (enter as negative)		\$ -
(7)	Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 600,524
= (5) + (6)			
(8)	Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue Certified Taxable Valuation Information form, line # 3 (enter as negative)		\$ -
(9)	Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue Certified Taxable Valuation Information form, line # 5 (enter as negative)		\$ -
(10)	Adjusted Taxable value per mill		\$ 600,524
= (7) + (8) + (9)			
(11)	CURRENT YEAR calculated mill levy		51.45
= (4) / (10)			
(12)	CURRENT YEAR calculated ad valorem tax revenue		\$ 30,897
= (7) x (11)			
<u>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</u>			
(13)	Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)		0.00
(14)	Total current year authorized mill levy, including Prior Years' carry forward mills		51.45
= (11) + (13)			
(15)	Total current year authorized ad valorem tax revenue assessment		\$ 30,897
= (7) x (14)			
<u>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</u>			
(16)	Enter number of mills actually levied in current year (Number should equal total non-voted mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. Do Not include voted or permissive mills imposed in the current year.)		0.00
(17)	Total ad valorem tax revenue actually assessed in current year		\$ -
= (7) x (16)			
<u>RECAPITULATION OF ACTUAL:</u>			
(18)	Ad valorem tax revenue actually assessed		\$ -
= (10) x (16)			
(19)	Ad valorem tax revenue actually assessed for newly taxable property		\$ -
(20)	Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21)	Total ad valorem tax revenue actually assessed in current year		\$ -
= (18) + (19) + (20)			
(22)	Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		51.45
= (14) - (16)			

10 A

Determination of Permissive Levy for Group Benefits

Section 15-10-420(9), MCA

FYE June 30, 2021

Entity Name: TOWN OF VIRGINIA CITY

Step A: Input in Yellow Cells		Fiscal Year	<u>Line 1</u> : BASE Year = Total <i>Actual</i> Annual Employer Contribution for Group Benefits in BASE Year <u>Line #2</u> : Budgeting For = Total <i>Budgeted</i> Annual Employer Contribution For Group Benefits	Average Monthly Employer Contribution per Employee	Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st
(1)	BASE Year	2017	\$3,246.00	\$90.17	3
(2)	Budgeting For	2022	\$9,996.00	\$416.50	2
(3)	Increase from BASE Year (Decreases will be reported as zero)			\$326.33	(1)

Step B:		Fiscal Year	2022
		2021	Certified Taxable Valuation
(4)	Taxable Value less Incremental Taxable Value of General Fund	\$600,524.00	

Step C:		(5) BASE Contribution	(6) Increase in Employer Contribution from BASE Year
Calculation of:			
(5) BASE Contribution			
(6) Increase in Employer Contribution from BASE Year			
		\$2,164.00	\$7,832.00

Step D: Must be deposited into Fund 2372		Fund #2372 Permissive Medical Levy			
Transition clause per L2009 SB 491, Section 4, has expired.		Fiscal Year	Fund 2372 Permissive Levy # of Mills Allowed to Levy (Not Subject to 15-10-420)	Value Per Mill	Fund 2372 Total Generated Tax Revenue
(7)	Choice #1 PER sec. 4, Ch 412, L.2009 - (1)(b)	2022	13.04	\$600.52	\$7,832.00

10 B

Budget Message Fiscal Year 2022

Operating expenses and project expenses will be funded through mill levies. This year, the Town levied 51.45 mills for the General Fund. The General Fund mills were lowered from 51.78 mills last year to 51.45 mills this year. The Town also has 13.04 Permissive Mills, which is up from 11.94 last year. The town has budgeted for an HPO contracted position at 20 hours per week and for a PWD position at 40 hours per week. The town also employs a maintenance position at 40 hours per week and a part time Public Works person. Clerk/Treasurer, at 40 hours per week. To cover the costs of the HPO position, we anticipate receiving \$6,000 from the State Historic Preservation Office.

Additionally, the General Fund cash flow will again be supplemented by the Resort Tax. This year, we anticipate the Resort Tax will be up quite a bit from last year.

Lawyer fees have increased quite a bit due to a new attorney and pending lawsuits.

The County Library will receive \$3,500, which is the same as last year; the museum donation will stay the same as last year at \$1,000.

Finally, the water and sewer rates will remain the same as FY 2021. The town charges the base rate of \$82.08 plus \$1.00 per thousand gallons of water and .50 cents per thousand gallons for sewer on residential properties after the first 2000 gallons. Commercial users will pay \$1.00 per thousand gallons of water and \$1.00 per thousand gallons on sewer after the "free" 2,000 gallons.

Fire Department

This year, the Town and the Fire Department have renewed a working agreement. The Fire Department's donation will be \$10,500, which is the same as last year. Now that the contract is in affect, the Fire Department is responsible for all its expenses, except for the Fire Hall. The Town has agreed to donate the use of the fire hall at no charge except for water and sewer.

Project – Water and Sewer

The Town continues to pay on its Sewer Bonds. This year, the town will pay out \$58,310 compared to \$63,300 last year for the bonds. Additionally, the town will pay \$10,582 towards the water meter bond.

BUDGET DOCUMENT

A. GENERAL FUND

(1000)

Revenue by Source

Expenditure Summary by Function, Activity and Object

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TOWN OF VIRGINIA CITY
Fund Summary of Revenues by Source
For the Year: 2021 - 2022
For Funds 1000 - 1000

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Report ID: A110

1000 GENERAL

Account	Previous Year Actual	Final Budget
310000 TAXES		
312000 P & I on Delinquent Taxes	92	85
314140 Local Option Tax	13,734	10,000
Group:	13,826	10,085
320000 LICENSES AND PERMITS		
322020 Business License	3,140	2,600
323010 Site-Zoning Permits	2,273	3,000
323011 Development Permit	1,080	2,500
323012 Sign Permit Fees	85	1,000
323013 Excavation Permits	540	200
Group:	7,118	9,300
330000 INTERGOVERNMENTAL REVENUES		
331170 Historical Preservation Grants	6,000	5,500
335120 Gambling Machine Permits	600	600
335230 State Entitlement Share	29,328	29,328
Group:	35,928	35,428
340000 Charges for Services		
343020 Utility Overpayment	1,098	0
346010 Community Center Fees		100
Group:	1,098	100
360000 Miscellaneous Revenue		
360000 Miscellaneous Revenue	3,844	8,000
Group:	3,844	8,000
370000 Investment and Royalty Earnings		
371010 Interest Earnings	209	500
Group:	209	500
380000 Other Financing Sources		
383000 Interfund Operating Transfer In	83,254	255,377
Group:	83,254	255,377
Fund:	145,277	318,790
Grand Total:	145,277	318,790

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TOWN OF VIRGINIA CITY
Expenditure by Activity and Object
For the Year: 2021 - 2022

Page: 1 of 5
Report ID: B270A

1000 GENERAL

Account					(100)	(200-800)	(600-699)	(900)	Final Budget
	Prev FTE	Previous Budget	Previous Actual	FTE	Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410000 General Government									
410000 General Government			0						0
Subtotal:			0						0
410100 Legislative Services									
410100 Legislative Services			600			600			600
				77		76			
410130 Zoning Commission			0						0
410131 Local Government Study			0						0
Subtotal:			600			600			600
				77		76			
410200 Executive Services									
410200 Executive Services			1,570			2,050			2,050
				100		100			
Subtotal:			1,570			2,050			2,050
				100		100			
410400 Administrative Services									
410420 Capital Expenditures			0						0
Subtotal:			0						0
410500 Financial Services									
410500 Financial Services			31,364		29,950	4,580			34,530
				29,329	25,575	3,753			
410532 Independent Audit			23,000			25,000			25,000
				21,589		21,589			
Subtotal:			54,364		29,950	29,580			59,530
				50,918	25,575	25,342			
410600 Elections									
410600 Elections			0						0
Subtotal:			0						0
410900									
410910 Records Administration			0						0
Subtotal:			0						0
411000 Planning and Research									

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TOWN OF VIRGINIA CITY
Expenditure by Activity and Object
For the Year: 2021 - 2022

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1000 GENERAL

Account		Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
						Personal Services	Operating & Maintenance	P&I	Capital Outlay	
411030 Planning	Budget:_____		13,000	_____				12,000		12,000
	Actual:_____			7,688				7,687		
411040 Research	Budget:_____		13,000	_____				13,000		13,000
	Actual:_____			9,688				9,687		
Subtotal:	Budget:_____		26,000	_____				25,000		25,000
	Actual:_____			17,376				17,375		
411100 Legal Services										
411100 Legal Services	Budget:_____		35,000	_____				30,000		30,000
	Actual:_____			41,834				41,833		
Subtotal:	Budget:_____		35,000	_____				30,000		30,000
	Actual:_____			41,834				41,833		
411200 Facility Administration										
411200 Facility Administration	Budget:_____		17,350	_____				13,550		13,550
	Actual:_____			7,652		63		7,589		
Subtotal:	Budget:_____		17,350	_____				13,550		13,550
	Actual:_____			7,652		63		7,589		
411800 Other General Government Services										
411830 Association Dues	Budget:_____		0	_____						0
	Actual:_____									
Subtotal:	Budget:_____		0	_____						0
	Actual:_____									
Group:	Budget:_____		134,884	_____		29,950	100,780			130,730
	Actual:_____			117,957		25,638	92,317			
420000 Public Safety										
420000 Public Safety										
420000 Public Safety	Budget:_____		3,000	_____				5,000		5,000
	Actual:_____			2,978				2,977		
Subtotal:	Budget:_____		3,000	_____				5,000		5,000
	Actual:_____			2,978				2,977		
420100 Law Enforcement Service										
420100 Law Enforcement Service	Budget:_____		0	_____						0
	Actual:_____									
Subtotal:	Budget:_____		0	_____						0
	Actual:_____									
420400 Fire Protection										
420410 Fire Protection	Budget:_____		10,525	_____				10,550		10,550
	Actual:_____			10,500				10,500		
420420 Fire Protection Facilities	Budget:_____		0	_____						0
	Actual:_____									
420440 Fire Prevention	Budget:_____		0	_____						0
	Actual:_____									
420460 Fire Suppression	Budget:_____		180	_____				45		45
	Actual:_____									

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TOWN OF VIRGINIA CITY
Expenditure by Activity and Object
For the Year: 2021 - 2022

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1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
Subtotal:		Budget: 10,705				10,595			10,595
		Actual:	10,500			10,500			
420700									
420730 Quick Response Unit		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 13,705				15,595			15,595
		Actual:	13,478			13,477			
430000 Public Works									
430000 Public Works									
430000 Public Works		Budget: 10,000						10,000	10,000
		Actual:							
Subtotal:		Budget: 10,000						10,000	10,000
		Actual:							
430200 Road and Street Services									
430220 Facilities - New Town Office		Budget: 4,300				900			900
		Actual:	689			688			
430240 Road and Street Maintenance		Budget: 0							0
		Actual:							
430247 Other Maintenance		Budget: 0							0
		Actual:							
430263 Street Lighting		Budget: 7,700				6,200			6,200
		Actual:	5,414			5,414			
430266 Parking Facilities		Budget: 255,377						10,000	10,000
		Actual:	158,757					158,757	
Subtotal:		Budget: 267,377				7,100		10,000	17,100
		Actual:	164,860			6,102		158,757	
430800									
430820 Facilities		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
431100 Weed Control									
431100 Weed Control		Budget: 500				500			500
		Actual:							
Subtotal:		Budget: 500				500			500
		Actual:							
Group:		Budget: 277,877				7,600		20,000	27,600
		Actual:	164,860			6,102		158,757	

09/17/21
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TOWN OF VIRGINIA CITY
Expenditure by Activity and Object
For the Year: 2021 - 2022

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Report ID: B270A

1000 GENERAL

Account	Prev		Previous	FTE	(100)	(200-800)	(600-699)	(900)	Final
	FTE	Budget			Personal	Operating &	P&I	Capital	
			Actual		Services	Maintenance		Outlay	Budget
<hr/>									
440000 Public Health									
440600									
440610 Animal Control		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
460000 Culture and Recreation									
460000 Culture and Recreation									
460010 CLG Conference		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
460100 Library Services									
460100 Library Services		Budget: _____	3,500	_____		3,500			3,500
		Actual: _____	3,500			3,500			
Subtotal:		Budget: _____	3,500	_____		3,500			3,500
		Actual: _____	3,500			3,500			
460400 Parks and Recreation Services									
460400 Parks and Recreation		Budget: _____	0	_____					0
		Actual: _____							
460431 Community Center		Budget: _____	5,000	_____				5,000	5,000
		Actual: _____							
460432 Ballpark		Budget: _____	5,664	_____		5,000			5,000
		Actual: _____	3,497			3,497			
460448 Pace Park/Skating Rink		Budget: _____	3,600	_____		2,700			2,700
		Actual: _____	2,110			2,109			
460450 Spectator Recreation		Budget: _____	0	_____					0
		Actual: _____							
460452 Museums		Budget: _____	1,000	_____		1,000			1,000
		Actual: _____	1,000			1,000			
460460 Historic Preservation		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	15,264	_____		8,700		5,000	13,700
		Actual: _____	6,607			6,606			
Group:		Budget: _____	18,764	_____		12,200		5,000	17,200
		Actual: _____	10,107			10,106			
470000 Housing & Community Development									
470100 Sewer Project									
470110 Town Parking Lot		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							

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1000 GENERAL

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
510000 Miscellaneous									
510000 Miscellaneous									
510000 Miscellaneous		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	797	_____		797			797
		Actual: _____							
Subtotal:		Budget: _____	797	_____		797			797
		Actual: _____							
Group:		Budget: _____	797	_____		797			797
		Actual: _____							
Fund:		Budget: _____	446,027	_____	29,950	136,972		25,000	191,922
		Actual: _____		306,402	25,638	122,004		158,757	
Grand Total:		Budget: _____	446,027	_____	29,950	136,972		25,000	191,922
		Actual: _____		306,402	25,638	122,004		158,757	

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B. SPECIAL REVENUE FUNDS

(2000)

Summary of Appropriation by Fund and Object

Revenue by Source

Expenditure Summary by Function and Activity

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TOWN OF VIRGINIA CITY
Summary of Appropriations by Fund and Object
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Fund	FTE	Personal Services	Operating & Maintenance	Capital Outlay	Transfers	Total
2100 RESORT TAX		37,820	4,380	2,000	50,000	128,550
2372 PERMISSIVE MEDICAL LEVY		7,800				7,800
2810 POLICE RESERVE						1,100
2820 GAS APPORTIONMENT TAX						17,050
2821 GAS TAX (HB 473)						15,500
Total:		45,620	4,380	2,000	50,000	170,000

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TOWN OF VIRGINIA CITY
Fund Summary of Revenues by Source
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2100 RESORT TAX

Account	Previous Year Actual	Final Budget
310000 TAXES		
315100 Resort Tax 3%	70,771	58,000
315102 Resort Tax 1% Parking Lot	-13,989	19,000
Group:	56,782	77,000
340000 Charges for Services		
341070	483	0
Group:	483	0
370000 Investment and Royalty Earnings		
371010 Interest Earnings	125	400
Group:	125	400
Fund:	57,390	77,400

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TOWN OF VIRGINIA CITY
Fund Summary of Revenues by Source
For the Year: 2021 - 2022
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2372 PERMISSIVE MEDICAL LEVY

Account	Previous Year Actual	Final Budget
-----	-----	-----
310000 TAXES		
312000 P & I on Delinquent Taxes	6	0
Group:	6	0
Fund:	6	0

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TOWN OF VIRGINIA CITY
Fund Summary of Revenues by Source
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2399 Impact Fees (Village Pump)

Account	Previous Year Actual	Final Budget
-----	-----	-----
340000 Charges for Services		
341070	2,431	3,000
Group:	2,431	3,000
380000 Other Financing Sources		
383000 Interfund Operating Transfer In	3,000	3,000
Group:	3,000	3,000
Fund:	5,431	6,000

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TOWN OF VIRGINIA CITY
Fund Summary of Revenues by Source
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2820 GAS APPORTIONMENT TAX

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
335040 Gasoline Tax Apportionment	13,770	13,770
Group:	13,770	13,770
370000 Investment and Royalty Earnings		
371010 Interest Earnings	167	100
Group:	167	100
Fund:	13,937	13,870

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2821 GAS TAX (HB 473)

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
335041 Special Roads Allocation Program	15,810	15,927
Group:	15,810	15,927
380000 Other Financing Sources		
383000 Interfund Operating Transfer In		797
Group:		797
Fund:	15,810	16,724

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Fund Summary of Revenues by Source
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2939 Rural Community Development Parking Lot USDA

Account	Previous Year Actual	Final Budget

330000 INTERGOVERNMENTAL REVENUES		
331073 RBDG - USDA 10.351	52,500	52,500
334122 Tourism Grant	6,880	0
Group:	59,380	52,500
360000 Miscellaneous Revenue		
362000 Other Miscellaneous Revenue	43,000	0
Group:	43,000	0
380000 Other Financing Sources		
383000 Interfund Operating Transfer In	4,500	4,500
Group:	4,500	4,500
Fund:	106,880	57,000

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TOWN OF VIRGINIA CITY
Fund Summary of Revenues by Source
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2992 Cares Act (COVID 19)

Account	Previous Year Actual	Final Budget
-----	-----	-----
330000 INTERGOVERNMENTAL REVENUES		
331990 Federal Cares Act (COVID-19)	19,264	15,000
Group:	19,264	15,000
Fund:	19,264	15,000
Grand Total:	218,718	185,994

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Expenditure by Activity and Object
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2100 RESORT TAX

Account					(100)	(200-800)	(600-699)	(900)	Final
	Prev FTE	Previous Budget	Previous Actual	FTE	Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410000 General Government									
410000 General Government		Budget: _____	5,000	_____		5,000			5,000
		Actual: _____							
Subtotal:		Budget: _____	5,000	_____		5,000			5,000
		Actual: _____							
410500 Financial Services									
410500 Financial Services		Budget: _____	250	_____		250			250
		Actual: _____							
Subtotal:		Budget: _____	250	_____		250			250
		Actual: _____							
411100 Legal Services									
411100 Legal Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
411200 Facility Administration									
411200 Facility Administration		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
411800 Other General Government Services									
411800 Other General Government		Budget: _____	9,000	_____		9,000			9,000
		Actual: _____	9,000			9,000			
Subtotal:		Budget: _____	9,000	_____		9,000			9,000
		Actual: _____	9,000			9,000			
Group:		Budget: _____	14,250	_____		14,250			14,250
		Actual: _____	9,000			9,000			
430000 Public Works									
430000 Public Works									
430000 Public Works		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
430200 Road and Street Services									
430220 Facilities - New Town Office		Budget: _____	0	_____					0
		Actual: _____							
430266 Parking Facilities		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
430600 Sewer Utility Operations									
430620 Facilities - Lift		Budget: _____	0	_____					0
		Actual: _____							

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2100 RESORT TAX

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
460000 Culture and Recreation									
460300 Other Community Events									
460300 Other Community Events		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
460400 Parks and Recreation Services									
460400 Parks and Recreation		Budget: _____	31,005	_____	21,100	3,000		1,000	25,100
		Actual: _____	17,508		19,307	-1,799			
460431 Community Center		Budget: _____	48,805	_____	21,100	17,100		1,000	39,200
		Actual: _____	44,675		20,912	23,763			
Subtotal:		Budget: _____	79,810	_____	42,200	20,100		2,000	64,300
		Actual: _____	62,183		40,219	21,964			
Group:		Budget: _____	79,810	_____	42,200	20,100		2,000	64,300
		Actual: _____	62,183		40,219	21,964			
490000 Debt Service									
490000 Debt Service									
490000 Debt Service		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
490500 Fire Hall Bond									
490500 Fire Hall Bond		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	50,000	_____		50,000			50,000
		Actual: _____	50,000			50,000			
Subtotal:		Budget: _____	50,000	_____		50,000			50,000
		Actual: _____	50,000			50,000			
Group:		Budget: _____	50,000	_____		50,000			50,000
		Actual: _____	50,000			50,000			
Fund:		Budget: _____	144,060	_____	42,200	84,350		2,000	128,550
		Actual: _____	121,183		40,219	80,964			

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2372 PERMISSIVE MEDICAL LEVY

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
410500 Financial Services									
410500 Financial Services		Budget: 8,000			7,800				7,800
		Actual:	8,451		8,451				
Subtotal:		Budget: 8,000			7,800				7,800
		Actual:	8,451		8,451				
Group:		Budget: 8,000			7,800				7,800
		Actual:	8,451		8,451				
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: 0							0
		Actual:							
Subtotal:		Budget: 0							0
		Actual:							
Group:		Budget: 0							0
		Actual:							
Fund:		Budget: 8,000			7,800				7,800
		Actual:	8,451		8,451				

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2810 POLICE RESERVE

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100)	(200-800)	(600-699)	(900)	Final Budget
					Personal Services	Operating & Maintenance	P&I	Capital Outlay	
420000 Public Safety									
420100 Law Enforcement Service									
420100 Law Enforcement Service		Budget: _____	1,100	_____			1,100		1,100
		Actual: _____		1,100			1,100		
Subtotal:		Budget: _____	1,100	_____			1,100		1,100
		Actual: _____		1,100			1,100		
Group:		Budget: _____	1,100	_____			1,100		1,100
		Actual: _____		1,100			1,100		
Fund:		Budget: _____	1,100	_____			1,100		1,100
		Actual: _____		1,100			1,100		

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TOWN OF VIRGINIA CITY
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2820 GAS APPORTIONMENT TAX

Account	Prev		Previous	FTE	(100)	(200-800)	(600-699)	(900)	Final
	FTE	Budget	Actual		Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
410500 Financial Services									
410500 Financial Services		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
430000 Public Works									
430100 Public Works Administration									
430100 Public Works Administration		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
430200 Road and Street Services									
430240 Road and Street Maintenance		Budget: _____	11,750	_____		12,050			12,050
		Actual: _____	10,821			10,821			
Subtotal:		Budget: _____	11,750	_____		12,050			12,050
		Actual: _____	10,821			10,821			
431100 Weed Control									
431100 Weed Control		Budget: _____	5,000	_____		5,000			5,000
		Actual: _____	1,724			1,723			
Subtotal:		Budget: _____	5,000	_____		5,000			5,000
		Actual: _____	1,724			1,723			
Group:		Budget: _____	16,750	_____		17,050			17,050
		Actual: _____	12,545			12,544			
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____							
Subtotal:		Budget: _____	0	_____					0
		Actual: _____							
Group:		Budget: _____	0	_____					0
		Actual: _____							
Fund:		Budget: _____	16,750	_____		17,050			17,050
		Actual: _____	12,545			12,544			

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2821 GAS TAX (HB 473)

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
430000 Public Works									
430200 Road and Street Services									
430240 Road and Street Maintenance		Budget: 11,724				10,000			10,000
		Actual:	11,643			11,642			
Subtotal:		Budget: 11,724				10,000			10,000
		Actual:	11,643			11,642			
431100 Weed Control									
431100 Weed Control		Budget: 5,000				5,500			5,500
		Actual:							
Subtotal:		Budget: 5,000				5,500			5,500
		Actual:							
Group:		Budget: 16,724				15,500			15,500
		Actual:	11,643			11,642			
Fund:		Budget: 16,724				15,500			15,500
		Actual:	11,643			11,642			

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2935 Historic Preservation Singage Grant

Account									
	Prev FTE	Previous Budget	Previous Actual	Prev FTE	(100) Personal Services	(200-800) Operating & Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
460000 Culture and Recreation									
460400 Parks and Recreation Services									
460460 Historic Preservation									
		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
Group:		Budget:_____	0	_____					0
		Actual:_____							
Fund:		Budget:_____	0	_____					0
		Actual:_____							

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2939 Rural Community Development Parking Lot USDA

Account	Prev		Previous	FTE	(100)	(200-800)	(600-699)	(900)	Final
	FTE	Budget	Actual		Personal Services	Operating Maintenance	P&I	Capital Outlay	
430000 Public Works									
430200 Road and Street Services									
430266 Parking Facilities		Budget: _____	4,500	_____					0
		Actual: _____	100,000	_____				100,000	
Subtotal:		Budget: _____	4,500	_____					0
		Actual: _____	100,000	_____				100,000	
Group:		Budget: _____	4,500	_____					0
		Actual: _____	100,000	_____				100,000	
520000 Other Financing Uses									
521000 Interfund Operating Transfers Out									
521000 Interfund Operating		Budget: _____	0	_____					0
		Actual: _____		_____					
Subtotal:		Budget: _____	0	_____					0
		Actual: _____		_____					0
Group:		Budget: _____	0	_____					0
		Actual: _____		_____					
Fund:		Budget: _____	4,500	_____					0
		Actual: _____	100,000	_____				100,000	

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2992 Cares Act (COVID 19)

Account					(100)	(200-800)	(600-699)	(900)	Final
	Prev FTE	Previous Budget	Previous Actual	FTE	Personal Services	Operating & Maintenance	P&I	Capital Outlay	
410000 General Government									
411200 Facility Administration									
411200 Facility Administration		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
Group:		Budget:_____	0	_____					0
		Actual:_____							
420000 Public Safety									
420000 Public Safety									
420000 Public Safety		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
Group:		Budget:_____	0	_____					0
		Actual:_____							
460000 Culture and Recreation									
460400 Parks and Recreation Services									
460400 Parks and Recreation		Budget:_____	0	_____					0
		Actual:_____							
460431 Community Center		Budget:_____	0	_____					0
		Actual:_____							
Subtotal:		Budget:_____	0	_____					0
		Actual:_____							
Group:		Budget:_____	0	_____					0
		Actual:_____							
Fund:		Budget:_____	0	_____					0
		Actual:_____							

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2993 American Rescue Plan Act

Account	Prev FTE	Previous Budget	Previous Actual	FTE	(100) Personal Services	(200-800) Operating Maintenance	(600-699) P&I	(900) Capital Outlay	Final Budget
410000 General Government									
411000 Planning and Research									
411030 Planning			0						0
Subtotal:			0						0
Group:			0						0
Fund:			0						0
Grand Total:		191,134			50,000	118,000		2,000	170,000
			254,922		48,670	106,251		100,000	

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C. DEBT SERVICE FUNDS

(3000)

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D. CAPITAL PROJECT FUNDS

(4000)

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E. ENTERPRISE FUNDS

(5000)

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TOWN OF VIRGINIA CITY
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5210 WATER

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343010 Utility Late Fees (W&S)	-715	500
343022 Metered Water Sales	108,302	100,000
343027 Water Hookup Charges	5,098	4,000
Group:	112,685	104,500
370000 Investment and Royalty Earnings		
371010 Interest Earnings	167	200
Group:	167	200
Total Revenues	112,852	104,700
Expenses		
410200 Executive Services		
371 Mileage	237	500
372 Lodging	327	500
373 Meals		400
380 Training Services	406	500
Account:	970	1,900
Group:	970	1,900
430500 Water Utility Operations		
100 Personnel Services	23,111	24,000
130 Employee Benefits	4,998	5,000
141 Unemployment Insurance	113	140
142 Workers' Compensation	941	1,000
143 F.I.C.A.	1,877	2,000
220 Operating Supplies	9,897	6,000
230 Repair & Maintenance	41	1,000
235 Recreation Wildlife		1,000
362 General Repair & Maintenance		2,000
390 Contract Services		5,000
510 Insurance	1,902	3,000
830 Deprec-Closed to Retained		55,000
940 Machinery & Equipment		5,000
Account:	42,880	110,140
430510 Water Administration		
210 Office Supplies & Materials	709	800

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5210 WATER

Account	Previous Year Actual	Final Budget
310 Postage & Delivery	177	400
331 Dues	1,824	2,000
340 Utility Services	73	125
341 Electric		200
342 Telephone	798	800
390 Contract Services	2,190	3,000
520 Surety Bond Premiums	130	130
Account:	5,901	7,455
430520 Water Building		
341 Electric	513	650
342 Telephone	204	250
390 Contract Services		1,000
Account:	717	1,900
430530 Source of Supply		
950 Construction		35,000
Account:		35,000
430570 Customer Accounting and Collection		
100 Personnel Services	11,783	12,000
141 Unemployment Insurance	54	65
142 Workers' Compensation	43	125
143 F.I.C.A.	1,061	1,200
Account:	12,941	13,390
430650 Lab and Testing		
357 Lab Testing Services	1,514	3,000
Account:	1,514	3,000
431100 Weed Control		
390 Contract Services	2,272	6,000
Account:	2,272	6,000
Group:	66,225	176,885
490000 Debt Service		
610 Debt Principal	11,000	10,000
620 Debt Interest	662	582
Account:	11,662	10,582
Group:	11,662	10,582
Total Expenses	78,857	189,367

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TOWN OF VIRGINIA CITY
Fund Budget Summary
For the Year: 2021 - 2022

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Report ID: A131

5210 WATER

Account	Previous Year Actual	Final Budget
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings		
840 Depreciation - Contributed Capital		
239000 Compensated Absences		
Total Non-Cash Expenses		
Other Cash Uses		
211000 Due to Other Funds		
Additions to Restricted Accounts		
102210 Sinking/Interest		
102240 Replacement/Depreciation		
102230 Surplus		
102220 Reserve		
Total Other Cash Uses		
Total Expenses and Other Cash Uses		

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TOWN OF VIRGINIA CITY
Fund Budget Summary
For the Year: 2021 - 2022

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5310 SEWER

Account	Previous Year Actual	Final Budget
Revenues		
340000 Charges for Services		
343030 Sewer Revenues	137,573	135,000
343032 Sewer Hookup Charges	2,000	4,000
Group:	139,573	139,000
370000 Investment and Royalty Earnings		
371010 Interest Earnings	167	200
Group:	167	200
Total Revenues	139,740	139,200
Expenses		
410200 Executive Services		
371 Mileage	63	200
372 Lodging	178	300
373 Meals	40	200
380 Training Services		500
Account:	281	1,200
Group:	281	1,200
430600 Sewer Utility Operations		
100 Personnel Services	23,111	24,000
130 Employee Benefits	4,998	5,000
141 Unemployment Insurance	113	140
142 Workers' Compensation	941	1,000
143 F.I.C.A.	1,877	2,000
220 Operating Supplies	437	600
230 Repair & Maintenance	525	1,000
362 General Repair & Maintenance		2,000
390 Contract Services		2,000
510 Insurance	1,902	3,000
830 Deprec-Closed to Retained		45,500
940 Machinery & Equipment		2,000
Account:	33,904	88,240
430610 Sewer Administration		
210 Office Supplies & Materials	678	800
310 Postage & Delivery	239	400

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TOWN OF VIRGINIA CITY
Fund Budget Summary
For the Year: 2021 - 2022

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5310 SEWER

Account	Previous Year Actual	Final Budget
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331 Dues	1,130	1,500
341 Electric		500
342 Telephone	3,721	2,500
390 Contract Services	2,190	3,000
520 Surety Bond Premiums	130	130
Account:	8,088	8,830
430620 Facilities - Lift Station/Lagoon		
341 Electric	2,696	3,000
342 Telephone	204	420
343 Propane	177	300
Account:	3,077	3,720
430670 Customer Acctg/Collection		
100 Personnel Services	11,781	12,000
141 Unemployment Insurance	54	65
142 Workers' Compensation	106	125
143 F.I.C.A.	1,061	1,200
Account:	13,002	13,390
Group:	58,071	114,180
490220 Sewer Revenue Bonds		
610 Debt Principal	56,000	56,000
620 Debt Interest	3,330	2,310
Account:	59,330	58,310
Group:	59,330	58,310
Total Expenses	117,682	173,690

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TOWN OF VIRGINIA CITY
Fund Budget Summary
For the Year: 2021 - 2022

5310 SEWER

Account	Previous Year Actual	Final Budget
-----	-----	-----
510400 Non-Cash Expenses		
830 Depreciation - Retained Earnings	_____	_____
840 Depreciation - Contributed Capital	_____	_____
239000 Compensated Absences	_____	_____
Total Non-Cash Expenses	_____	_____
Other Cash Uses		
211000 Due to Other Funds	_____	_____
Additions to Restricted Accounts		
102210 Sinking/Interest	_____	_____
102240 Replacement/Depreciation	_____	_____
102230 Surplus	_____	_____
102220 Reserve	_____	_____
Total Other Cash Uses	_____	_____
Total Expenses and Other Cash Uses	_____	_____

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BUDGET DOCUMENT

F. INTERAL SERVICE FUNDS

(6000)

BUDGET DOCUMENT

G TRUST AND AGENCY FUNDS

(7000)

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TOWN OF VIRGINIA CITY
Fund Budget Summary
For the Year: 2021 - 2022

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Report ID: A130

7120 FIRE DISABILILTY PENSION FUND

Account	Previous Year Actual	Final Budget
Revenues		
330000 INTERGOVERNMENTAL REVENUES		
335050 State Auditor Apportionment VCFD Relief	873	0
Group:	873	0
Total Revenues	873	0

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BUDGET DOCUMENT

H PERMANENT FUNDS

(8000)

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11:08:44

TOWN OF VIRGINIA CITY
Cash Report
For the Accounting Period: 6/21

Page: 1 of 2
Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL						
101000 Cash - Operating Checking	-255,349.53	14,861.12	0.00	375.20	10,790.09	-251,653.70
101021 Cash - Water/Sewer Project	-0.10	0.00	0.00	0.00	0.00	-0.10
101116 Cash - MT Board of Investments	37,611.33	4.52	0.00	0.00	0.00	37,615.85
102130 Madison Valley Bank - Savings	250,000.00	0.98	0.00	0.00	0.00	250,000.98
103000 Cash - Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
Total Fund	32,361.70	14,866.62		375.20	10,790.09	36,063.03
2100 RESORT TAX						
101000 Cash - Operating Checking	5,419.62	11,417.20	0.00	83.30	4,855.05	11,898.47
101116 Cash - MT Board of Investments	21,339.68	2.70	0.00	0.00	0.00	21,342.38
102130 Madison Valley Bank - Savings	0.00	0.58	0.00	0.00	0.00	0.58
Total Fund	26,759.30	11,420.48		83.30	4,855.05	33,241.43
2372 PERMISSIVE MEDICAL LEVY						
101000 Cash - Operating Checking	-3,585.12	1,323.60	0.00	0.00	0.00	-2,261.52
2399 Impact Fees (Village Pump)						
101000 Cash - Operating Checking	5,431.31	0.00	0.00	0.00	0.00	5,431.31
2810 POLICE RESERVE						
101000 Cash - Operating Checking	-10,319.00	0.00	0.00	0.00	0.00	-10,319.00
101116 Cash - MT Board of Investments	10,450.32	0.00	0.00	0.00	0.00	10,450.32
Total Fund	131.32					131.32
2820 GAS APPORTIONMENT TAX						
101000 Cash - Operating Checking	8,857.82	1,150.89	0.00	0.00	830.25	9,178.46
101116 Cash - MT Board of Investments	3,637.42	3.60	0.00	0.00	0.00	3,641.02
102130 Madison Valley Bank - Savings	0.00	0.78	0.00	0.00	0.00	0.78
Total Fund	12,495.24	1,155.27			830.25	12,820.26
2821 GAS TAX (HB 473)						
101000 Cash - Operating Checking	21,984.12	0.00	0.00	0.00	54.06	21,930.06
2935 Historic Preservation Singage Grant						
101000 Cash - Operating Checking	5,300.30	0.00	0.00	0.00	0.00	5,300.30
2939 Rural Community Development Parking Lot USDA						
101000 Cash - Operating Checking	0.00	6,880.00	0.00	0.00	0.00	6,880.00
2992 Cares Act (COVID 19)						
101000 Cash - Operating Checking	19,263.99	0.00	0.00	0.00	0.00	19,263.99
2993 American Rescue Plan Act						
101000 Cash - Operating Checking	0.00	27,587.45	0.00	0.00	0.00	27,587.45
4030 COMMUNITY CENTER CAPITAL IMPROVEMENT						
101000 Cash - Operating Checking	15,162.67	0.00	0.00	0.00	0.00	15,162.67
101116 Cash - MT Board of Investments	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Total Fund	17,162.67					17,162.67
4035 PARKS CAPITAL IMPROVEMENT						
101000 Cash - Operating Checking	24,110.00	0.00	0.00	0.00	0.00	24,110.00
4040 BALL PARK CAPITAL IMPROVEMENT						
101000 Cash - Operating Checking	2,524.24	0.00	0.00	0.00	0.00	2,524.24
101021 Cash - Water/Sewer Project	-2,243.06	0.00	0.00	0.00	0.00	-2,243.06
Total Fund	281.18					281.18
4310 PHASE ONE TRAIL PROJECT						

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TOWN OF VIRGINIA CITY
Cash Report
For the Accounting Period: 6/21

Page: 2 of 2
Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
101000 Cash - Operating Checking	-0.33	0.00	0.00	0.00	0.00	-0.33
4312 VIGILANTE TRAIL PROJECT						
101000 Cash - Operating Checking	0.31	0.00	0.00	0.00	0.00	0.31
5210 WATER						
101000 Cash - Operating Checking	252,718.88	7,660.15	100.00	0.00	13,143.47	247,335.56
101021 Cash - Water/Sewer Project	1,537.33	0.00	0.00	0.00	0.00	1,537.33
101116 Cash - MT Board of Investments	13,632.36	3.60	0.00	0.00	0.00	13,635.96
102130 Madison Valley Bank - Savings	0.00	0.78	0.00	0.00	0.00	0.78
102210 Cash - Revenue Bond Reserve,	764.30	0.00	0.00	0.00	0.00	764.30
102220 Cash - Revenue Bond Reserve,	10,899.00	0.00	0.00	0.00	0.00	10,899.00
Total Fund	279,551.87	7,664.53	100.00		13,143.47	274,172.93
5310 SEWER						
101000 Cash - Operating Checking	323,638.37	8,181.02	598.90	0.00	35,196.11	297,222.18
101021 Cash - Water/Sewer Project	705.83	0.00	0.00	0.00	0.00	705.83
101116 Cash - MT Board of Investments	3,429.12	3.60	0.00	0.00	0.00	3,432.72
102130 Madison Valley Bank - Savings	0.00	0.78	0.00	0.00	0.00	0.78
102210 Cash - Revenue Bond Reserve,	5,151.00	0.00	0.00	0.00	0.00	5,151.00
102220 Cash - Revenue Bond Reserve,	55,983.78	0.00	0.00	0.00	0.00	55,983.78
102240 Cash - Replacement/Depreciation	15,248.87	0.00	0.00	0.00	0.00	15,248.87
Total Fund	404,156.97	8,185.40	598.90		35,196.11	377,745.16
7002 FIRE DISABILITY PENSION FUND						
101000 Cash - Operating Checking	9,590.24	0.00	0.00	0.00	0.00	9,590.24
101116 Cash - MT Board of Investments	9,010.48	0.00	0.00	0.00	0.00	9,010.48
Total Fund	18,600.72					18,600.72
7120 FIRE DISABILITY PENSION FUND						
101000 Cash - Operating Checking	2,493.00	0.00	0.00	0.00	0.00	2,493.00
7910 PAYROLL FUND						
101000 Cash - Operating Checking	370.96	0.00	19,025.30	17,118.10	0.00	2,278.16
7930 CLAIMS FUND						
101000 Cash - Operating Checking	1,102.81	0.00	45,144.83	46,247.64	0.00	0.00
Totals	867,972.32	79,083.35	64,869.03	63,824.24	64,869.03	883,231.43

*** Transfers In and Transfers Out columns should match, with the following exceptions:

1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.

2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

Town of VIRGINIA CITY
TAX LEVY REQUIREMENTS SCHEDULE
NON-VOTED LEVIES

Assessed/Market Valuation: 39,990,408
 Taxable Valuation Less
 TIF Incremental Value: 600,524
 1 Mill Yields(10): 600

Fiscal Year: 2021-2022
 Page No. _____

*Column (3) Total Requirements must equal Column (8) Total Resources

Fund #	Fund Name	(1) Appropriations	(2) Budgeted Cash Reserve	(3) = (1) + (2) *should equal column (8) Total Requirements	(4) Cash Available (Less current liabilities)	(5) Non-Tax Revenues	(6) = (9) X (10) Property Tax Revenues	(7) = (5) + (6) Total Revenues	(8) = (4) + (7) *should equal column (3) Total Resources	(9) = (6) + (10) Mill Levy	(11)=(4)-(1)+(7) Estimated Ending Cash Balance
1000	General	206,922	10,198	217,120	36,063	150,187	30,870	181,057	217,120	51.45	10,198
2372	Permissive	7,800	2,762	10,562	-2,262	5,000	7,824	12,824	10,562	13.04	2,762
				0				0	0		0
				0				0	0		0
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				0				0	0		0
	TOTAL	214,722	12,960	227,682	33,801	155,187	38,694	193,881	227,682	64.49	12,960

*Total Revenues compared to Total Appropriations: -20,841 *if negative, appropriations exceed the revenues

Total Requirements compared to Total Resources 0 *if other than zero budget is not balanced

NOTE: Budgeted Cash Reserves
 Per MCA 7-6-4034

(a) a county's fund may not exceed one-third (33%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year; and
 (b) a city's or town's fund may not exceed one-half (50%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

Town of VIRGINIA CITY

NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2021-2022

Page No.

Fund #	Fund Name	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)=(4)+(5)	Estimated Ending Cash Balance
		Appropriation	Budgeted Cash Reserve	Total Requirements	Cash Available (Less current liabilities)	Total Non-Tax Revenues	Total Resources	
2100	RESORT TAX	127,730	4,711	132,441	33,241	99,200	132,441	4,711
2810	POLICE RESERVES	0	131	131	131	0	131	131
2820	GAS TAX	17,050	9,637	26,687	12,820	13,867	26,687	9,637
2821	GAS TAX (HB473)	15,500	23,154	38,654	21,930	16,724	38,654	23,154
4030	COMM CENTER CI	0	17,163	17,163	17,163	0	17,163	17,163
4035	PARKS CI	0	24,110	24,110	24,110	0	24,110	24,110
4040	BALL PARK CI	0	281	281	281	0	281	281
5210	WATER	200,167	190,706	390,873	274,173	116,700	390,873	190,706
5310	SEWER	173,690	344,255	517,945	377,745	140,200	517,945	344,255
2939	RBDG - USDA 10.351	0	6,880	6,880	6,880	0	6,880	6,880
2992	COVID	0	19,264	19,264	19,264	0	19,264	19,264
2399	IMPACT FEES	0	0	0	0	0	0	0
2935	HIST PRES GRANT	0	5,300	5,300	5,300	0	5,300	5,300
2993	ARPA	0	27,587	27,587	27,587	0	27,587	27,587
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
				0			0	0
	TOTAL	534,137	673,179	1,207,316	820,625	386,691	1,207,316	673,179

***Total Revenues compared to Total Appropriations:**

(147,446)

*if negative appropriations exceed revenues

Total Requirements compared to Total Resources

0

*if other than zero budget is not balanced