BERRYVILLE TOWN COUNCIL
MEETING AGENDA
Berryville-Clarke County Government Center
101 Chalmers Court, Second Floor
Main Meeting Room
Continued Regular Meeting
Tuesday, April 21, 2015
7:00 p.m.

1. **Reconvene Meeting from April 14, 2015** – Wilson Kirby, Mayor

2. **Budget and Finance /CIP Committee** – Jay Arnold

   Discussion – Fiscal Year 2016 Budget and 2015 Tax Rates
   (ATTACHMENT 1-5)

   Action Items -
   1) RE, PP, M&T Tax Rates for 2015
   (ATTACHMENT 6)
   2) PPTRA Resolution
   (ATTACHMENT 7)
   3) Transient Occupancy Tax
   (ATTACHMENT 8)

3. **Other**

4. **Adjourn**

ATTACHMENT 1

When the Town Council met on April 14, 2015 the decision was made to continue the meeting until 7:00 p.m. on April 21, 2015. The Budget and Finance Committee was to meet prior to the full council meeting being reconvened.

The Budget and Finance Committee met on April 16, 2015. The Committee reviewed the budget in an effort to reduce the real estate tax rate increase discussed previously. The Budget and Finance Committee reviewed the information provided them and indicated a preference for a proposed budget that utilized a real estate tax rate of 18.6 cents. This proposal addressed reduction of the rate while maintaining Police Department retention efforts. The Committee asked that this scenario be forwarded to the Town Council. Staff was to continue its efforts for providing options to the Town Council.

Mr. Tollett contacted staff and asked that a scenario with a maximum tax rate increase of 2 cents (15.6 cents) be compiled.

Attached to this report is a comparison of several scenarios. Also attached is information providing the affect each rate proposal has on citizen finances.

Following this report are four scenarios:

L3 with an 18.6 cent real estate tax rate (ATTACHMENT 2)
L4 with an 18 cent real estate tax rate (ATTACHMENT 3)
L5 with a 17.6 cent real estate tax rate (ATTACHMENT 4)
T with a 15.6 cent real estate tax rate (ATTACHMENT 5)

Staff recommends adoption of an 18.6 real estate tax rate.

As you all will recall, it is imperative that a tax rate be adopted on April 21, 2015.

Resources and Revenues	APPROVED FY 14-15	SCENARIO L3 PROPOSED FY 15-16	SCENARIO L4 PROPOSED FY 15-16	SCENARIO L5 PROPOSED FY 15-16	SCENARIO T PROPOSED FY 15-16
GENERAL FUND					
Fund Balance	$ 386,940.60				$ -
Revenue from Local Sources	$ 1,923,450.00	$ 2,325,400.00	$ 2,306,400.00	$ 2,277,400.00	$ 2,181,400.00
Revenue from State Sources	$ 905,968.00	$ 838,781.00	$ 838,781.00	$ 838,781.00	$ 838,781.00
Revenue from Other Sources	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Total	**$ 3,216,358.60**	**$ 3,165,181.00**	**$ 3,146,181.00**	**$ 3,117,181.00**	**$ 3,021,181.00**
WATER FUND					
Fund Balance	$ -				$ -
Revenue from Local Sources	$ 790,725.00	$ 837,250.00	$ 837,250.00	$ 837,250.00	$ 837,250.00
Availability Fees	$ 26,250.00	$ 52,500.00	$ 52,500.00	$ 52,500.00	$ 52,500.00
Total	**$ 816,975.00**	**$ 889,750.00**	**$ 889,750.00**	**$ 889,750.00**	**$ 889,750.00**
SEWER FUND					
Fund Balance	$ -				$ -
Revenue from Local Sources	$ 1,494,100.00	$ 1,575,100.00	$ 1,575,100.00	$ 1,575,100.00	$ 1,575,100.00
Availability Fees	$ 113,750.00	$ 227,500.00	$ 227,500.00	$ 227,500.00	$ 227,500.00
Total	**$ 1,607,850.00**	**$ 1,802,600.00**	**$ 1,802,600.00**	**$ 1,802,600.00**	**$ 1,802,600.00**
TOTAL RESOURCES AND REVENUES	**$ 5,641,183.60**	**$ 5,857,531.00**	**$ 5,838,531.00**	**$ 5,809,531.00**	**$ 5,713,531.00**
Expenses and Reserves					
GENERAL FUND					
Maintenance and Operational	$ 2,792,710.00	$ 2,851,876.00	$ 2,851,876.00	$ 2,851,876.00	$ 2,733,106.00
Debt Service	$ 133,627.60	$ 133,627.00	$ 133,627.00	$ 133,627.00	$ 133,627.00
Capital Reserves and Expenses	$ 76,045.50	$ 94,118.00	$ 75,118.00	$ 50,610.00	$ 72,448.00
Contingency	$ 213,975.50	$ 85,560.00	$ 85,560.00	$ 81,068.00	$ 82,000.00
Total	**$ 3,216,358.60**	**$ 3,165,181.00**	**$ 3,146,181.00**	**$ 3,117,181.00**	**$ 3,021,181.00**
WATER FUND					
Maintenance and Operational	$ 645,585.00	$ 647,680.00	$ 647,680.00	$ 647,680.00	$ 646,125.00
Debt Service	$ -	$ -	$ -	$ -	$ -
Capital Reserves and Expenses	$ 139,110.75	$ 208,000.00	$ 208,000.00	$ 208,000.00	$ 208,000.00
Contingency	$ 32,279.25	$ 34,070.00	$ 34,070.00	$ 34,070.00	$ 35,625.00
Total	**$ 816,975.00**	**$ 889,750.00**	**$ 889,750.00**	**$ 889,750.00**	**$ 889,750.00**
SEWER FUND					
Maintenance and Operational	$ 942,100.00	$ 966,775.00	$ 966,775.00	$ 966,775.00	$ 963,110.00
Debt Service	$ 470,000.00	$ 470,000.00	$ 470,000.00	$ 470,000.00	$ 470,000.00
Capital Reserves and Expenses	$ 148,645.00	$ 317,485.00	$ 317,485.00	$ 317,485.00	$ 321,335.00
Contingency	$ 47,105.00	$ 48,340.00	$ 48,340.00	$ 48,340.00	$ 48,155.00
Total	**$ 1,607,850.00**	**$ 1,802,600.00**	**$ 1,802,600.00**	**$ 1,802,600.00**	**$ 1,802,600.00**
TOTAL EXPENSES AND RESERVES	**$ 5,641,183.60**	**$ 5,857,531.00**	**$ 5,838,531.00**	**$ 5,809,531.00**	**$ 5,713,531.00**
REAL ESTATE TAX RATE/$100	$ 0.136	$ 0.186	$ 0.180	$ 0.176	$ 0.156
AVG ($279,000) Annual RE Bill	$ 379.44	$ 518.94	$ 502.20	$ 491.04	$ 435.24
AVG Monthly Increase		$ 11.63	$ 10.23	$ 9.30	$ 4.65
COLA	0%	1.50%	1.50%	1.50%	2.5% < $60K
1 FROZEN PD POSITION		Y	Y	Y	Y
VRS LEOS COVERAGE ADDED		$ 41,156.00	$ 41,156.00	$ 41,156.00	$ -
EMT FUNDING		$ 67,920.00	$ 67,920.00	$ 67,920.00	$ -
FIRE & RESCUE CONTRIBUTION		$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
GENERAL FUND CAPITAL RESERVES	$ -	$ 43,508.00	$ 24,508.00	$ -	$ 21,838.00
GENERAL FUND CONTINGENCY	5.00%	3.00%	3.00%	2.84%	3.00%
WATER FUND CONTINGENCY	5.00%	5.25%	5.25%	5.25%	5.50%
SEWER FUND CONTINGENCY	5.00%	5.00%	5.00%	5.00%	5.00%

RE Tax Comparison

Value		Current $0.136 Tax	Scenario L3 Proposed $0.186 Tax	Annual Increase Amount	Monthly Escrow Increase	Scenario L4 Proposed $0.180 Tax	Annual Increase Amount	Monthly Escrow Increase	Scenario L5 Proposed $0.176 Tax	Annual Increase Amount	Monthly Escrow Increase	Scenario T Proposed $0.156 Tax	Annual Increase Amount	Monthly Escrow Increase
$ 50,000.00		$ 68.00	$ 93.00	$ 25.00	$ 2.08	$ 90.00	$ 22.00	$ 1.83	$ 88.00	$ 20.00	$ 1.67	$ 78.00	$ 10.00	$ 0.83
$ 75,000.00		$ 102.00	$ 139.50	$ 37.50	$ 3.13	$ 135.00	$ 33.00	$ 2.75	$ 132.00	$ 30.00	$ 2.50	$ 117.00	$ 15.00	$ 1.25
$ 100,000.00		$ 136.00	$ 186.00	$ 50.00	$ 4.17	$ 180.00	$ 44.00	$ 3.67	$ 176.00	$ 40.00	$ 3.33	$ 156.00	$ 20.00	$ 1.67
$ 150,000.00		$ 204.00	$ 279.00	$ 75.00	$ 6.25	$ 270.00	$ 66.00	$ 5.50	$ 264.00	$ 60.00	$ 5.00	$ 234.00	$ 30.00	$ 2.50
$ 200,000.00		$ 272.00	$ 372.00	$ 100.00	$ 8.33	$ 360.00	$ 88.00	$ 7.33	$ 352.00	$ 80.00	$ 6.67	$ 312.00	$ 40.00	$ 3.33
$ 250,000.00		$ 340.00	$ 465.00	$ 125.00	$ 10.42	$ 450.00	$ 110.00	$ 9.17	$ 440.00	$ 100.00	$ 8.33	$ 390.00	$ 50.00	$ 4.17
$ 279,000.00	**AVG**	**$ 379.44**	**$ 518.94**	**$ 139.50**	**$ 11.63**	**$ 502.20**	**$ 122.76**	**$ 10.23**	**$ 491.04**	**$ 111.60**	**$ 9.30**	**$ 435.24**	**$ 55.80**	**$ 4.65**
$ 300,000.00		$ 408.00	$ 558.00	$ 150.00	$ 12.50	$ 540.00	$ 132.00	$ 11.00	$ 528.00	$ 120.00	$ 10.00	$ 468.00	$ 60.00	$ 5.00
$ 350,000.00		$ 476.00	$ 651.00	$ 175.00	$ 14.58	$ 630.00	$ 154.00	$ 12.83	$ 616.00	$ 140.00	$ 11.67	$ 546.00	$ 70.00	$ 5.83
$ 400,000.00		$ 544.00	$ 744.00	$ 200.00	$ 16.67	$ 720.00	$ 176.00	$ 14.67	$ 704.00	$ 160.00	$ 13.33	$ 624.00	$ 80.00	$ 6.67
$ 450,000.00		$ 612.00	$ 837.00	$ 225.00	$ 18.75	$ 810.00	$ 198.00	$ 16.50	$ 792.00	$ 180.00	$ 15.00	$ 702.00	$ 90.00	$ 7.50
$ 500,000.00		$ 680.00	$ 930.00	$ 250.00	$ 20.83	$ 900.00	$ 220.00	$ 18.33	$ 880.00	$ 200.00	$ 16.67	$ 780.00	$ 100.00	$ 8.33
$ 750,000.00		$ 1,020.00	$ 1,395.00	$ 375.00	$ 31.25	$ 1,350.00	$ 330.00	$ 27.50	$ 1,320.00	$ 300.00	$ 25.00	$ 1,170.00	$ 150.00	$ 12.50
$ 1,000,000.00		$ 1,360.00	$ 1,860.00	$ 500.00	$ 41.67	$ 1,800.00	$ 440.00	$ 36.67	$ 1,760.00	$ 400.00	$ 33.33	$ 1,560.00	$ 200.00	$ 16.67

2015 REAL ESTATE TAX RATE ANALYSIS

	LAND	IMPROVEMENTS	LESS TAX RELIEF	TOTAL ASSMT	% Increase	TOTAL TAX	
2009 RE ASSESSMENT Actual	**218,550,800**	**400,265,100**	**-12,424,400**	**618,815,900**		RATE $0.**0989** **$612,008.93**	
2010 RE REASSESSMENT Actual	**166,244,450**	**320,507,000**	**-7,969,470**	**486,751,450**		RATE $0.**116** **$564,631.68**	
2011 RE ASSESSMENT Actual	**165,990,500**	**321,096,100**	**-8,971,230**	**487,086,600**	0.07%	RATE $0.**116** **$565,020.46**	
2012 RE ASSESSMENT Actual	**166,320,500**	**321,625,500**	**-10,100,340**	**487,946,000**	0.18%	RATE $0.**116** **$566,017.36**	
2013 RE ASSESSMENT Actual	**166,279,400**	**323,222,400**	**-10,207,090**	**479,294,710**	-1.77%	RATE $0.**116** **$555,981.86**	
2014 RE ASSESSMENT Actual	**166,320,600**	**325,332,400**	**-18,147,600**	**473,505,400**	15.83%	RATE $0.**136** **$643,967.34**	
2015 RE ASSESSMENT Preliminary 3-12-15	**166,548,900**	**327,822,100**	**-18,147,600**	**476,223,400**	0.57%	RATE $0.**136** **$647,663.82**	
2015 RE ASSESSMENT Actual 4-13-15	**166,548,900**	**328,037,500**	**-15,317,010**	**479,269,390**	0.64%	RATE $0.**136** **$651,806.37**	
						RATE $0.**156** **$747,660.25**	Scenario T
						RATE $0.**176** **$843,514.13**	Scenario L5
						RATE $0.**18** **$862,684.90**	Scenario L4
						RATE $0.**186** **$891,441.07**	Scenario L3

ATTACHMENT 2

FY 2015-2016 SCENARIO L3
BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- Proposed increase in Personal Property tax from $1.05 to $1.25
- PPTRA remains at 70%
- Proposed increase in Real Estate tax rates from $0.136 to $0.186
- No proposed increase in Vehicle Decal Rates
- No Proposed increase in Business & Professional License rates
- Police 599 and Rolling Stock per State projections
- 3% increase in Water Tank Site Lease per the agreement plus additional site lease
- Proposed implementation of 2% Lodging Tax.

WATER FUND

- Proposed increase in Treatment Fees from $8.00 to $8.40 per TG
- Ten Availability Fees projected

SEWER FUND

- No proposed increase in Treatment Fees.
- Ten Availability Fees projected

OPERATING EXPENSES

ALL FUNDS

- 1.5% COLA with some market payroll increases are proposed.
- 9.73% increase in Health Care costs.
- Add VRS LEOS Coverage
- TOTAL BUDGET increase of 3.83%

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 2.11%
- Debt Service reflects a deposit to RDA Debt Service Reserve Fund
- Contingency is 3% of the Operating Budget
- General Fund total decrease of 1.60%

WATER FUND

- Increase in Maintenance & Operational Expenses of .32%
- There is currently no Debt Service in the Water Fund
- Contingency is 5.25 % of the Operating Budget
- Water Fund total increase of 8.90% due to Capital Outlay and Reserves

SEWER FUND

- Increase in Maintenance & Operational Expenses of 2.61%
- Reduction in anticipated electricity costs
- Debt service reflects payment to VRA
- Contingency is 5% of the Operating Budget
- Sewer Fund total increase of 12.11%

FY 15-16 BUDGET SCENARIO L3
SYNOPSIS

REVENUES		GENERAL FUND
Fund Balance	$	-
TOTAL FUND BALANCE	$	-
Revenue from Local Sources	$	1,274,500.00
Other Local Taxes	$	910,800.00
Permits, Fees & Licenses	$	11,500.00
Fines & Forfeitures	$	32,000.00
Revenue from Money /Prop	$	82,500.00
Charges for Services	$	8,100.00
Miscellaneous Revenues	$	1,000.00
Recovered Costs	$	5,000.00
TOTAL LOCAL REVENUE	$	2,325,400.00
Revenue from the Commonwealth		
Non-Categorical Aid	$	301,917.00
Categorical Aid	$	536,864.00
TOTAL FROM THE COMMONWEALTH	$	838,781.00
Revenue from Other Sources	$	1,000.00
TOTAL REVENUE FROM OTHER SOURCES	$	1,000.00

EXPENSES		GENERAL FUND
Town Council	$	25,900.00
Town Clerk	$	38,000.00
Town Manager	$	131,050.00
Legal Services	$	30,000.00
Personnel	$	357,750.00
Independent Auditor	$	15,300.00
Town Treasurer	$	95,000.00
Finance & Accounting	$	58,800.00
Central Admin & Purchasing	$	60,685.00
Risk Management	$	52,000.00
Engineering Services	$	5,000.00
Elections	$	1,500.00
Public Defender Fees	$	2,000.00
Police Department	$	559,894.00
Traffic Control	$	2,500.00
Emergency Services	$	2,000.00
Volunteer Fire Department	$	39,000.00
Rescue Services	$	67,920.00
Correction & Dentention	$	250.00
Public Works Administration	$	61,050.00
Hwys, Strts Bridges & Swlks	$	185,705.00
VDOT Street Maintenance	$	431,812.00
Street Lights	$	79,000.00
Snow Removal	$	2,000.00
Parking Meters & Lots	$	1,500.00
Street & Road Cleaning	$	4,000.00
Refuse Collection	$	230,000.00
Refuse Disposal	$	20,000.00
General Properties	$	15,300.00
Building Services	$	88,850.00
Parks & Recreation	$	11,400.00
Planning	$	84,585.00
Board of Zoning Appeals	$	500.00
Economic Development	$	82,000.00
Planning Commission	$	6,250.00
BADA	$	2,875.00
ARB	$	500.00
TOTAL OPERATING EXPENSES	$	2,851,876.00
Capital Outlay	$	94,118.00
TOTAL CAPITAL OUTLAY	$	94,118.00
Contingency (3%)	$	85,560.00
TOTAL CONTINGENCY	$	85,560.00
Debt Service	$	133,627.00

		TOTAL DEBT SERVICE	$ 133,627.00
TOTAL GENERAL FUND REVENUE	**$ 3,165,181.00**	**TOTAL GENERAL FUND EXPENSES**	**$ 3,165,181.00**
	$ -		

	WATER FUND		**WATER FUND**
Fund Balance	$ -	Personnel	$ 139,460.00
		Treatment	$ 358,135.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 150,085.00
Revenue from Money/Prop	$ 3,000.00	TOTAL OPERATING EXPENSES	$ 647,680.00
TOTAL REVENUE FROM MONEY/PROP	$ 3,000.00	Capital Outlay	$ 208,000.00
Charges for Services	$ 886,750.00	TOTAL CAPITAL OUTLAY	$ 208,000.00
TOTAL CHARGES FOR SERVICES	$ 886,750.00	Contingency (5.25%)	$ 34,070.00
		TOTAL CONTINGENCY	$ 34,070.00
TOTAL WATER FUND REVENUES	**$ 889,750.00**	**TOTAL WATER FUND EXPENSES**	**$ 889,750.00**
	$ -		

	SEWER FUND		**SEWER FUND**
Fund Balance	$ -	Personnel	$ 170,505.00
		Treatment	$ 685,305.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 110,965.00
Revenue from Money/Prop	$ 5,000.00	TOTAL OPERATING EXPENSES	$ 966,775.00
TOTAL REVENUE FROM MONEY/PROP	$ 5,000.00	Capital Outlay	$ 317,485.00
Charges for Services	$ 1,797,600.00	TOTAL CAPITAL OUTLAY	$ 317,485.00
TOTAL CHARGES FOR SERVICES	$ 1,797,600.00	Contingency	$ 48,340.00
		TOTAL CONTINGENCY	$ 48,340.00
		Debt Service	$ 470,000.00
		TOTAL DEBT SERVICE	$ 470,000.00
TOTAL SEWER FUND REVENUE	**$ 1,802,600.00**	**TOTAL SEWER FUND EXPENSES**	**$ 1,802,600.00**
	$ -		
TOTAL REVENUES ALL FUNDS	**$ 5,857,531.00**	**TOTAL EXPENSES ALL FUNDS**	**$ 5,857,531.00**
	$ -		

SCENARIO L3	FY 15-16 DRAFT BUDGET REVENUES				
Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	FUND BALANCE				
100-3000000-0000	FUND BALANCE FORWARD	$ 704,806.00	$ 386,940.00	$ -	$ -
	TOTAL FUND BALANCE	$ 704,806.00	$ 386,940.00	$ -	$ -
	REVENUE FROM LOCAL SOURCES				
100-3110101-0000	CURRENT REAL ESTATE TAXES	$ 560,000.00	$ 660,000.00	$ 633,667.94	$ 881,500.00
100-3110102-0000	DEL REAL ESTATE TAXES	$ 2,500.00	$ 2,500.00		$ 2,500.00
100-3110201-0000	UTILITY REAL ESTATE TAXES	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00
100-3110301-0000	CURRENT PERS PROP TAXES	$ 155,000.00	$ 170,000.00	$ 341,365.00	$ 216,000.00
100-3110302-0000	DEL PERS PROP TAXES	$ 3,000.00	$ 3,000.00	$ (682.00)	$ 3,000.00
100-3110401-0000	MACHINERY & TOOLS	$ 155,000.00	$ 163,000.00	$ -	$ 160,000.00
100-3110601-0000	TAX PENALTIES	$ 3,000.00	$ 3,000.00	$ 1,973.00	$ 3,000.00
100-3110602-0000	TAX INTEREST	$ 1,500.00	$ 1,500.00	$ 1,762.00	$ 1,500.00
	TOTAL REV FROM LOCAL SOURCES	$ 887,000.00	$ 1,010,000.00	$ 978,085.94	$ 1,274,500.00
	OTHER LOCAL TAXES				
100-3120101-0000	LOCAL SALES TAX	$ 150,000.00	$ 160,000.00	$ 91,259.00	$ 175,000.00
100-3120201-0000	CONSUMER UTILITY TAX	$ 90,000.00	$ 90,000.00	$ 41,604.00	$ 90,000.00
100-3120300-0000	BUSINESS LICENSE	$ 185,000.00	$ 185,000.00	$ 2,186.00	$ 185,000.00
100-3120402-0000	REC FRANCHISE FEES	$ 28,000.00	$ 25,000.00	$ 15,470.00	$ 27,000.00
100-3120501-0000	AUTO LICENSE	$ 90,000.00	$ 90,000.00	$ 79,993.00	$ 90,000.00
100-3120601-0000	BANK FRANCHISE TAXES	$ 110,000.00	$ 110,000.00	$ -	$ 140,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	$ -	$ -	$ -	$ 1,300.00
100-3121001-0000	LODGING TAX (2%)	$ -	$ -	$ -	$ 17,500.00
100-3121101-0000	MEALS TAX (4%)	$ 90,000.00	$ 192,000.00	$ 89,233.00	$ 185,000.00
	TOTAL OTHER LOCAL TAXES	$ 743,000.00	$ 852,000.00	$ 319,745.00	$ 910,800.00
	PERMITS, FEES & LICENSES				
100-3130304-0000	LAND USE APPLICATION FEES	$ 1,000.00	$ 1,000.00	$ 1,245.00	$ 1,500.00
100-3130307-0000	ZONING & SUBDIVISION FEES	$ 10,000.00	$ 10,000.00	$ 16,050.00	$ 10,000.00
	TOTAL PERMITS, FEES & LICENSES	$ 11,000.00	$ 11,000.00	$ 17,295.00	$ 11,500.00
	FINES & FORFEITURES				
100-3140101-0000	COURT FINES	$ 35,000.00	$ 20,000.00	$ 22,067.00	$ 30,000.00
100-3140102-0000	PARKING METER FINES	$ 2,750.00	$ 2,750.00	$ 1,009.00	$ 2,000.00
	TOTAL FINES & FORFEITURES	$ 37,750.00	$ 22,750.00	$ 23,076.00	$ 32,000.00
	REVENUE FROM MONEY OR PROP				
100-3150101-0000	INTEREST ON DEPOSITS	$ 15,000.00	$ 7,000.00	$ 3,383.00	$ 6,000.00
100-3150201-0000	RENTAL OF PROPERTY	$ 12,000.00	$ 12,000.00	$ 6,000.00	$ 12,000.00
100-3150205-0000	WATER TANK SITE LEASE	$ 29,400.00	$ 63,600.00	$ 16,178.00	$ 64,500.00
	TOTAL FROM MONEY OR PROP	$ 56,400.00	$ 82,600.00	$ 25,561.00	$ 82,500.00
	CHARGES FOR SERVICES				
100-3160703-0000	PARKING METERS	$ 8,000.00	$ 8,000.00	$ 4,079.00	$ 8,000.00
100-3161502-0000	SALE OF PUBLICATIONS	$ 100.00	$ 100.00	$ -	$ 100.00
	TOTAL CHARGES FOR SERVICES	$ 8,100.00	$ 8,100.00	$ 4,079.00	$ 8,100.00
	MISCELLANEOUS REVENUES				
100-3189905-0000	SALE OF SURPLUS	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	TOTAL MISC REVENUES	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	RECOVERED COSTS				
100-3190203-0000	REIMBURSABLE FEES	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL RECOVERED COSTS	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL LOCAL REVENUES	$ 2,454,056.00	$ 2,379,390.00	$ 1,360,161.94	$ 2,325,400.00

	REVENUE FROM THE COMMONWEALTH				
	NON-CATEGORICAL AID				
100-3220107-0000	ROLLING STOCK TAX	$ 2,000.00	$ 2,000.00	$ 2,021.00	$ 2,000.00
100-3220109-0000	PPTRA	$ 209,917.00	$ 209,917.00	$ 209,917.00	$ 209,917.00
100-3220201-0000	COMMUNICATION TAX	$ 100,000.00	$ 90,000.00	$ 47,119.00	$ 90,000.00
	TOTAL NON-CATEGORICAL AID	$ 311,917.00	$ 301,917.00	$ 259,057.00	$ 301,917.00
	CATEGORICAL AID				
100-3240103-0000	599 LAW ENFORCEMENT GRANT	$ 74,052.00	$ 74,052.00	$ 37,026.00	$ 74,052.00
100-3240103-0000	LE BLOCK GRANT	$ -	$ -	$ -	$ -
100-3240201-0000	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
100-3240300-0000	VDOT LANE MILE ALLOWANCE	$ 431,812.00	$ 431,812.00	$ 228,374.00	$ 431,812.00
100-3240301-0000	VDOT ROAD MAINTENANCE	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00
100-3240302-0000	LITTER CONTROL GRANT	$ 2,000.00	$ 2,000.00	$ 1,889.00	$ 2,000.00
100-3240311-0000	ST EMERGENCY R&R	$ -	$ -	$ -	$ -
100-3240312-0000	VA COMMISSION FOR THE ARTS	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL CATEGORICAL AID	$ 534,051.00	$ 534,051.00	$ 285,588.00	$ 536,864.00
	TOTAL FROM THE COMMONWEALTH	$ 845,968.00	$ 835,968.00	$ 544,645.00	$ 838,781.00
	REVENUE FROM THE FEDERAL GOVERNMENT				
	CATEGORICAL AID				
100-3340102-0000	FEDERAL FIRE FUND PROGRAM	$ -	$ -	$ -	$ -
100-3340311-0000	FEDERAL EMERGENCY R&R	$ -	$ -	$ -	$ -
	TOTAL CATEGORICAL AID	$ -	$ -	$ -	$ -
	TOTAL FROM FEDERAL GOVERNMENT	$ -	$ -	$ -	$ -
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
100-3410201-0000	MISCELLANEOUS REVENUES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL GENERAL FUND REVENUES	$ 3,301,024.00	$ 3,216,358.00	$ 1,931,870.94	$ 3,165,181.00
	WATER FUND				
	FUND BALANCE				
501-3000000-0000	FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
501-3150102-0000	INTEREST ON INVESTMENTS	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	TOTAL FROM USE OF MONEY OR PROP	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	CHARGES FOR SERVICES				
501-3160110-0000	TREATMENT FEES	$ 674,000.00	$ 754,000.00	$ 391,514.00	$ 800,900.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	$ 30,000.00	$ 30,000.00	$ 14,562.00	$ 30,000.00
501-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (289.00)	$ 100.00
501-3160113-0000	AVAILABILITY CHARGES	$ 10,500.00	$ 26,250.00	$ 26,250.00	$ 52,500.00
501-3160114-0000	CONNECTION CHARGES	$ -	$ -	$ 130.00	$ -
501-3160115-0000	METER FEES	$ 650.00	$ 1,625.00	$ 1,950.00	$ 3,250.00
	TOTAL CHARGES FOR SERVICES	$ 715,250.00	$ 811,975.00	$ 434,117.00	$ 886,750.00
	TOTAL WATER FUND	$ 754,534.00	$ 816,975.00	$ 438,515.00	$ 889,750.00

	SEWER FUND				
	FUND BALANCE				
502-3000000-0000	FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
502-3150101-0000	INTEREST INCOME	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	TOTAL REVENUE FROM MONEY OR PROP	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	CHARGES FOR SERVICES				
502-3160110-0000	TREATMENT FEES	$ 1,540,000.00	$ 1,486,000.00	$ 797,989.00	$ 1,570,000.00
502-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (136.00)	$ 100.00
502-3160113-0000	AVAILABILITY CHARGES	$ 45,500.00	$ 113,750.00	$ 136,500.00	$ 227,500.00
	TOTAL CHARGES FOR SERVICES	$ 1,585,600.00	$ 1,599,850.00	$ 934,353.00	$ 1,797,600.00
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
502-3410401-0000	VRA LOAN	$ 500,000.00	$ -	$ -	$ -
502-3410402-0000	WQIF Grant	$ 500,000.00	$ -	$ -	$ -
	TOTAL NON-REVENUE RECEIPTS	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL FROM OTHER SOURCES	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL SEWER FUND	$ 2,674,007.00	$ 1,607,850.00	$ 938,541.00	$ 1,802,600.00
	TOTAL REVENUES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 3,308,926.94**	**$ 5,857,531.00**

FY 15-16 DRAFT BUDGET EXPENSES

Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	TOWN COUNCIL				
100-4011100-1111	EXPENSE COMPENSATION	$ 18,900.00	$ 18,900.00	$ 9,450.00	$ 18,900.00
100-4011100-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS	$ 7,500.00	$ -	$ -	$ -
100-4011100-5800	MISCELLANEOUS	$ 1,000.00	$ 1,500.00	$ -	$ 1,000.00
100-4011100-5810	Dues	$ 2,300.00	$ 2,300.00	$ 2,302.00	$ 3,000.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	$ 2,000.00	$ 2,250.00	$ 650.00	$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	$ 250.00	$ -	$ -	$ -
	TOTAL TOWN COUNCIL	$ 32,950.00	$ 25,950.00	$ 12,402.00	$ 25,900.00
	TOWN CLERK				
100-4011200-1114	SALARIES/WAGES/TNCLK	$ 44,290.00	$ 44,290.00	$ 12,413.00	$ 36,800.00
100-4011200-5540	EDUCATION/TRAINING	$ 750.00	$ 500.00	$ -	$ 1,000.00
100-4011200-5810	DUES	$ 100.00	$ 200.00	$ -	$ 200.00
	TOTAL TOWN CLERK	$ 45,140.00	$ 44,990.00	$ 12,413.00	$ 38,000.00
	TOWN MANAGER				
100-4012110-1112	COMPENSATION	$ 124,800.00	$ 124,800.00	$ 69,686.00	$ 129,000.00
100-4012110-5230	TELECOMMUNICATIONS				$ 600.00
100-4012110-5510	MILEAGE	$ 150.00	$ 150.00	$ -	$ 150.00
100-4012110-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4012110-5810	DUES	$ 350.00	$ 300.00	$ 298.00	$ 300.00
	TOTAL TOWN MANAGER	$ 126,300.00	$ 126,250.00	$ 69,984.00	$ 131,050.00
	LEGAL SERVICES				
100-4012210-3150	PROFESSIONAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00
	TOTAL LEGAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00

	PERSONNEL				
100-4012220-2100	SOCIAL SECURITY	$ 72,980.00	$ 71,300.00	$ 40,177.00	$ 69,940.00
100-4012220-2210	RETIREMENT- LEOS	$ 88,530.00	$ 80,210.00	$ 39,508.00	$ 102,200.00
100-4012220-2220	VMLIP - STD	$ -	$ 580.00	$ 654.00	$ 560.00
100-4012220-2230	VMLIP - LTD	$ -	$ 5,100.00	$ 2,131.00	$ 4,905.00
100-4012220-2250	Line of Duty Act	$ 2,110.00	$ 3,000.00	$ 3,217.00	$ 3,550.00
100-4012220-2300	HEALTH INSURANCE	$ 133,430.00	$ 133,000.00	$ 63,772.00	$ 140,635.00
100-4012220-2400	LIFE INSURANCE	$ 11,355.00	$ 12,300.00	$ 5,492.00	$ 10,785.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	$ 1,050.00	$ 800.00	$ 25.00	$ 675.00
100-4012220-2700	WORKER'S COMPENSATION	$ 26,105.00	$ 30,000.00	$ 21,761.00	$ 24,000.00
100-4012220-3110	RANDOM DRUG SCREENING	$ 300.00	$ 450.00	$ 45.00	$ 500.00
	TOTAL PERSONNEL	$ 335,860.00	$ 336,740.00	$ 176,782.00	$ 357,750.00
	INDEPENDENT AUDITOR				
100-4012240-3120	CONTRACTUAL SERVICES	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOTAL INDEPENDENT AUDITOR	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOWN TREASURER				
100-4012410-1113	COMPENSATION	$ 89,600.00	$ 89,600.00	$ 48,957.00	$ 90,800.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	$ -	$ -	$ -	$ 2,000.00
100-4012410-3150	PROFESSIONAL SER/VEC	$ 950.00	$ 950.00	$ -	$ 100.00
100-4012410-5306	SURETY BONDS	$ 300.00	$ 300.00	$ 260.00	$ 300.00
100-4012410-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ 1,188.00	$ 1,500.00
100-4012410-5810	DUES	$ 150.00	$ 150.00	$ 300.00	$ 300.00
	TOTAL TOWN TREASURER	$ 92,000.00	$ 92,000.00	$ 50,705.00	$ 95,000.00
	FINANCE/ACCOUNTING				
100-4012430-1113	COMPENSATION	$ 56,050.00	$ 56,220.00	$ 30,329.00	$ 58,600.00
100-4012430-5540	TRAINING	$ 400.00	$ 400.00	$ -	$ 200.00
	TOTAL FINANCE/ACCOUNTING	$ 56,450.00	$ 56,620.00	$ 30,329.00	$ 58,800.00
	CENTRAL ADM/PURCHASING				
100-4012530-3320	MAINTENANCE CONTRACTS	$ 33,500.00	$ 34,525.00	$ 23,596.00	$ 22,350.00
100-4012530-3400	WEB SITE	$ 2,200.00	$ 2,000.00	$ 5,806.40	$ 5,135.00
100-4012530-3501	NEWSLETTER	$ 1,500.00	$ 1,500.00	$ -	$ 1,000.00
100-4012530-3600	ADVERTISING	$ 8,500.00	$ 7,000.00	$ 5,641.00	$ 7,000.00
100-4012530-5210	POSTAGE	$ 9,000.00	$ 8,000.00	$ 3,393.00	$ 8,000.00
100-4012530-5230	TELECOMMUNICATIONS	$ 2,700.00	$ 2,100.00	$ 990.00	$ 1,200.00
100-4012530-5415	COPIER LEASE				$ 3,000.00
100-4012530-5540	TRAINING	$ 750.00	$ 750.00	$ -	$ 1,500.00
100-4012530-5810	DUES	$ 500.00	$ 500.00	$ 300.00	$ 500.00
100-4012530-6001	OFFICE SUPPLIES	$ 12,500.00	$ 11,000.00	$ 4,984.60	$ 11,000.00
	TOTAL CENTRAL ADM/PURCHASING	$ 71,150.00	$ 67,375.00	$ 44,711.00	$ 60,685.00
	RISK MANAGEMENT				
100-4012550-5304	BLANKET EXCESS LIABILITY	$ 15,000.00	$ 13,500.00	$ 11,992.00	$ 13,200.00
100-4012550-5305	AUTOMOBILE INSURANCE	$ 9,000.00	$ 9,000.00	$ 8,469.00	$ 9,300.00
100-4012550-5307	VARISK-2	$ -	0	$ -	$ -
100-4012550-5308	SEMI-MULTI PERIL INS	$ 15,000.00	$ 11,500.00	$ 24,011.00	$ 26,500.00
100-4012550-5800	INSURANCE DEDUCTABLES	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00
	TOTAL RISK MANAGEMENT	$ 42,000.00	$ 37,000.00	$ 44,472.00	$ 52,000.00
	ENGINEERING SERVICES				
100-4012600-3140	ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	TOTAL ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	ELECTIONS				
100-4013100-1125	ELECTION OFFICIALS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4013100-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 459.00	$ 1,000.00
	TOTAL ELECTIONS	$ 1,500.00	$ 1,500.00	$ 459.00	$ 1,500.00
	PUBLIC DEFENDER FEES				
100-4021500-3150	PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00

	POLICE DEPARTMENT				
100-4031100-1139	COMPENSATION	$ 511,250.00	$ 500,000.00	$ 251,328.00	$ 479,600.00
100-4031100-3110	MEDICAL EXAMINATIONS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4031100-3115	PRE EMPLOYMENT DRUG SCREEN	$ 1,000.00	$ 500.00	$ 400.00	$ 1,000.00
100-4031100-3190	INTERPRETER	$ 400.00	$ 400.00	$ -	$ 400.00
100-4031100-3310	REPAIR & MAINTENANCE	$ 10,000.00	$ 9,875.00	$ 12,532.00	$ 12,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	$ 5,500.00	$ 8,088.00	$ 3,538.00	$ 7,500.00
100-4031100-4082	WILDLIFE MANAGEMENT	$ 6,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4031100-5210	POSTAGE	$ -	$ 275.00	$ 21.00	$ 250.00
100-4031100-5230	TELECOMMUNICATIONS	$ 1,750.00	$ 1,550.00	$ 387.00	$ 4,044.00
100-4031100-5415	COPIER LEASE				$ 3,000.00
100-4031100-5540	TRAINING	$ 12,000.00	$ 8,000.00	$ 4,793.00	$ 9,500.00
100-4031100-5810	DUES	$ 1,000.00	$ 3,045.00	$ 425.00	$ 2,050.00
100-4031100-5815	COMMUNITY RELATIONS	$ 700.00	$ 700.00	$ 852.00	$ 900.00
100-4031100-6001	OFFICE SUPPLIES	$ 2,000.00	$ 1,850.00	$ 477.00	$ 1,850.00
100-4031100-6008	GASOLINE & OIL	$ 24,288.00	$ 24,288.00	$ 8,418.00	$ 20,000.00
100-4031100-6010	POLICE SUPPLIES	$ 10,000.00	$ 8,000.00	$ 12,589.00	$ 12,300.00
100-4031100-6011	UNIFORMS	$ 4,000.00	$ 3,000.00	$ 2,771.00	$ 4,000.00
	TOTAL POLICE DEPARTMENT	$ 590,388.00	$ 571,071.00	$ 298,531.00	$ 559,894.00
	TRAFFIC CONTROL				
100-4031300-5699	COUNTY CONT/CROSSING GD	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	TOTAL TRAFFIC CONTROL	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	EMERGENCY SERVICES				
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL EMERGENCY SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	VOLUNTEER FIRE DEPARTMENT				
100-4032200-5699	CONTRIBUTION/JHEVFD	$ 25,000.00	$ 25,000.00	$ -	$ 25,000.00
100-4032200-5707	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
	TOTAL VOLUNTEER FIRE DEPT	$ 36,187.00	$ 36,187.00	$ 13,299.00	$ 39,000.00
	RESCUE SERVICES				
100-4032300-5699	PROFFESSIONAL SER EMT""	$ 67,380.00	$ 67,920.00	$ -	$ 67,920.00
	TOTAL RESCUE SERVICES	$ 67,380.00	$ 67,920.00	$ -	$ 67,920.00
	CORRECTION & DETENTION				
100-4033200-5550	CONFINEMENT OF PRISONERS	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL CORRECTION & DETENTION	$ 250.00	$ 250.00	$ -	$ 250.00
	PUBLIC WORKS ADMINISTRATION				
100-4041100-1140	Compensation	$ 42,425.00	$ 42,425.00	$ 22,391.00	$ 42,700.00
100-4041100-3110	MEDICAL EXAMS	$ 550.00	$ 525.00	$ 632.00	$ 525.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	$ 7,000.00	$ 6,000.00	$ 6,986.00	$ 7,000.00
100-4041100-5120	FUEL OIL/HEAT	$ 3,500.00	$ 3,325.00	$ 73.00	$ 3,325.00
100-4041100-5230	TELECOMMUNICATIONS	$ 4,000.00	$ 3,800.00	$ 1,992.00	$ 4,400.00
100-4041100-5415	COPIER LEASE				$ 2,100.00
100-4041100-5540	TRAINING	$ 665.00	$ 500.00	$ 468.00	$ 500.00
100-4041100-6001	OFFICE SUPPLIES	$ 700.00	$ 500.00	$ 1,616.00	$ 500.00
	TOTAL PUBLI WKS ADMINISTRATION	$ 58,840.00	$ 57,075.00	$ 34,158.00	$ 61,050.00
	HWYS, STS BRIDGES & SDWLKS				
100-4041200-1183	COMPENSATION	$ 116,525.00	$ 117,600.00	$ 61,062.00	$ 123,855.00
100-4041200-3310	EQUIPMENT MAINTENANCE	$ 11,400.00	$ 10,000.00	$ 6,918.00	$ 10,000.00
100-4041200-3315	SIDEWALK MAINTENANCE	$ 7,220.00	$ 6,000.00	$ -	$ 6,000.00
100-4041200-3316	STREET SIGN MAINTENANCE	$ 600.00	$ 500.00	$ -	$ 500.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	$ 1,000.00	$ 950.00	$ -	$ 950.00
100-4041200-6007	MATERIALS & SUPPLIES	$ 4,512.00	$ 4,000.00	$ 6,854.00	$ 4,000.00
100-4041200-6008	GASOLINE & OIL	$ 38,990.00	$ 37,040.00	$ 16,594.00	$ 37,400.00
100-4041200-6011	UNIFORMS	$ 3,200.00	$ 3,000.00	$ 2,627.00	$ 3,000.00
100-4041200-6050	ASPHALT	$ -	$ -	$ -	$ -
	TOTAL HWYS, STS BRIDGES & SWLKS	$ 183,447.00	$ 179,090.00	$ 94,055.00	$ 185,705.00
	VDOT STREET MAINTENANCE				

100-4041250-3300	VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 414,571.00	$ 384,312.00
100-4041250-3310	EQUIPMENT MAINTENANCE (VDOT)	$ -	$ -	$ 556.00	
100-4041250-3316	STREET SIGN MAINTENANCE (VDOT)	$ -	$ -	$ 702.00	
100-4041250-6050	ASPHALT (VDOT)	$ -	$ -	$ -	
100-4041250-6130	TREE REMOVAL (VDOT)	$ -	$ -	$ -	
100-4041250-6307	SNOW REMOVAL (VDOT)	$ -	$ -	$ 4,623.00	
100-4041250-8801	EQUIPMENT PURCHASE (VDOT)				$ 47,500.00
	TOTAL VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 420,452.00	$ 431,812.00
	STREET LIGHTS				
100-4041320-5110	ELECTRICITY	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	TOTAL STREET LIGHTS	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	SNOW REMOVAL				
100-4041330-6007	MATERIALS & SUPPLIES	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL SNOW REMOVAL	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	PARKING METERS & LOTS				
100-4041340-6007	MATERIALS & SUPPLIES	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	TOTAL PARKING METERS & LOTS	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	STREET & ROAD CLEANING				
100-4042200-6007	MATERIALS & SUPPLIES	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	TOTAL STREET & ROAD CLEANING	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	REFUSE COLLECTION				
100-4042300-3220	CONTRACTUAL SERVICES	$ 194,000.00	$ 170,200.00	$ 96,270.00	$ 177,000.00
100-4042300-6225	RECYCLING SERVICES	$ 77,500.00	$ 51,000.00	$ 23,883.00	$ 53,000.00
	TOTAL REFUSE COLLECTION	$ 271,500.00	$ 221,200.00	$ 120,153.00	$ 230,000.00
	REFUSE DISPOSAL				
100-4042400-3800	FCO LANDFILL CHARGES	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	TOTAL REFUSE DISPOSAL	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	GENERAL PROPERTIES				
100-4043200-3310	REPAIR & MAINTENANCE	$ 10,230.00	$ 9,000.00	$ 2,573.00	$ 9,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	$ 4,400.00	$ 4,180.00	$ 3,300.00	$ 4,100.00
100-4043200-5110	ELECTRICITY	$ 900.00	$ -	$ 122.00	$ -
100-4043200-6007	MATERIALS & SUPPLIES	$ 1,344.00	$ 1,000.00	$ -	$ 1,000.00
100-4043200-6017	CHRISTMAS LIGHTS	$ 1,354.00	$ 1,100.00	$ 1,520.00	$ 1,200.00
	TOTAL GENERAL PROPERTIES	$ 18,228.00	$ 15,280.00	$ 7,515.00	$ 15,300.00
	BUILDING SERVICES				
100-4064200-3150	PROFESSIONAL SERVICES	$ 7,500.00	$ 1,350.00	$ 945.00	$ 1,500.00
100-4064200-3200	CONTRACTURAL SERVICES	$ 25,000.00	$ 15,610.00	$ 7,200.00	$ 16,000.00
100-4064200-5110	ELECTRICITY	$ 15,500.00	$ 13,540.00	$ 10,209.00	$ 14,000.00
100-4064200-5120	NATURAL GAS/HEAT	$ 5,000.00	$ 2,010.00	$ 1,536.00	$ 2,500.00
100-4064200-5130	WATER/SEWER	$ 500.00	$ 880.00	$ 278.00	$ 850.00
100-4064200-5230	TELECOMMUNICATIONS	$ 12,000.00	$ 9,810.00	$ 5,236.00	$ 10,000.00
100-4064200-5304	LIABILITY INSURANCE	$ 2,000.00	$ 1,930.00	$ 850.00	$ 2,000.00
100-4064200-7113	IN KIND COSTS	$ -	$ -	$ 5,000.00	$ 15,000.00
100-4064200-7115	SHARED MAINTENANCE	$ 20,000.00	$ 33,850.00	$ 9,594.00	$ 20,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	$ -	$ 6,520.00	$ 8,523.00	$ 7,000.00
	TOTAL BUILDING SERVICES	$ 87,500.00	$ 85,500.00	$ 49,371.00	$ 88,850.00
	PARKS & RECREATION				
100-4071310-3160	CONTRACTURAL SER/JN BLUE	$ 1,425.00	$ 1,000.00	$ 410.00	$ 1,000.00
100-4071310-5699	CONTRIBUTION/CCP&R	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
100-4071310-6017	CHRISTMAS LIGHTS	$ 500.00	$ 400.00	$ 350.00	$ 400.00
100-4071310-6018	ROSE HILL IMPROVEMENTS	$ 6,000.00	$ 5,000.00	$ 279.00	$ 5,000.00
	TOTAL PARKS & RECREATION	$ 12,925.00	$ 11,400.00	$ 1,039.00	$ 11,400.00
	PLANNING				
100-4081100-1155	COMPENSATION	$ 75,375.00	$ 75,375.00	$ 40,316.00	$ 77,435.00

100-4081100-3190	PROFESSIONAL SERVICES	$ 17,500.00	$ 4,500.00	$ 7,460.00	$ 5,000.00
100-4081100-3500	PRINTING	$ 500.00	$ 200.00	$ -	$ 200.00
100-4081100-5510	MILEAGE	$ 750.00	$ 750.00	$ 174.00	$ 750.00
100-4081100-5540	TRAINING	$ 750.00	$ 500.00	$ -	$ 500.00
100-4081100-5810	DUES	$ 1,000.00	$ 600.00	$ 415.00	$ 600.00
100-4081100-6001	OFFICE EQUIPMENT	$ 200.00	$ 100.00	$ 21.00	$ 100.00
100-4081100-6012	PUBLICATIONS	$ 200.00	$ -	$ -	$ -
	TOTAL PLANNING	$ 96,275.00	$ 82,025.00	$ 48,386.00	$ 84,585.00
	BOARD OF ZONING APPEALS				
100-4081400-1110	EXPENSE COMPENSATION	$ 500.00	$ 500.00	$ 160.00	$ 500.00
100-4081400-5540	TRAINING	$ 500.00	$ 500.00	$ -	$ -
	TOTAL BOARD OF ZONING APPEALS	$ 1,000.00	$ 1,000.00	$ 160.00	$ 500.00
	ECONOMIC DEVELOPMENT				
100-4081500-5410	TOD SIGNS	$ 2,000.00	$ 2,000.00	$ -	$ -
100-4081500-5411	WAYFINDING SIGNS	$ 10,000.00	$ 10,000.00	$ -	$ -
100-4081500-5697	IDA GRANT MATCH	$ 10,000.00	$ 30,000.00	$ 30,000.00	$ 54,000.00
100-4081500-5698	GRANT AND MATCHING FUNDS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 18,000.00
	TOTAL ECONOMIC DEVELOPMENT	$ 52,000.00	$ 72,000.00	$ 50,000.00	$ 82,000.00
	PLANNING COMMISSION				
100-4081600-1111	EXPENSE COMPENSATION	$ 6,000.00	$ 5,000.00	$ 1,130.00	$ 5,000.00
100-4081600-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4081600-5810	DUES	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL PLANNING COMMISSION	$ 7,250.00	$ 6,250.00	$ 1,130.00	$ 6,250.00
	B'VILLE AREA DEV AUTHORITY				
100-4081700-1111	EXPENSE COMPENSATION	$ 2,500.00	$ 2,500.00	$ 530.00	$ 2,500.00
100-4081700-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 250.00
100-4081700-5810	DUES	$ 125.00	$ 125.00	$ -	$ 125.00
	TOTAL B'VILLE AREA DEV AUTHORITY	$ 2,875.00	$ 2,875.00	$ 530.00	$ 2,875.00
	ARCHITECTURAL REVIEW BOARD				
100-4081800-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 500.00
	TOTAL ARCHITECTURAL REVIEW BD	$ 250.00	$ 250.00	$	$ 500.00
	CAPITAL OUTLAY				
100-4094200-8200	PW SITE EXPANSION-RESERVE				
100-4094200-8201	CHRISTMAS DECORATIONS				
100-4094200-8225	COMPUTER REPLACEMENT	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
100-4094200-8231	Police Cruiser	$ 30,000.00	$ -	$ -	$ -
100-4094200-8338	ONE TON DUMP	$ -	$ 40,000.00	$ 15,050.00	
100-4094200-8339	SALT BOX/SNOW PLOW	$ -	$ 9,600.00	$ -	
100-4094200-8340	MOWER	$ 7,555.00	$ -	$ -	$ 6,000.00
100-4094200-8345	PW TON DUMP BED	$ 7,775.00	$ -	$ -	
100-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ -	
100-4094200-8411	CAPITAL RESERVE				$ 43,508.00
100-4094200-8421	PD IN CAR CAMERA REP	$ 12,000.00	$ -	$ -	
100-4094200-8450	HVAC JOINT GOV CTR	$ -	$ -	$ -	
100-4094200-8500	PPTRA RESERVE	$ 54,917.00	$ -	$ -	$ 10,000.00
100-4094200-8601	PD SOFTWARE UPGRADE				$ 25,610.00
100-4094200-8603	PD SERVER REPLACEMENT				$ 5,000.00
	TOTAL CAPITAL OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 94,118.00
	CONTINGENCY				
100-4094300-5800	CONTINGENCY (3%)	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 85,560.00
	TOTAL CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 85,560.00
	DEBT SERVICE				
100-4095000-9110	CIP PRINCIPAL	$ 30,500.00	$ 31,800.00	$ 15,727.00	$ 33,120.00
100-4095000-9120	CIP INTEREST	$ 90,980.00	$ 89,680.00	$ 45,011.00	$ 88,360.00
100-4095000-9130	RDA DEBT SER RESERVE	$ 12,147.00	$ 12,147.00	$ -	$ 12,147.00
	TOTAL DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00

	TOTAL GENERAL FUND OPERATIONAL	$ 2,905,857.00	$ 2,792,710.00	$ 1,646,026.00	$ 2,851,876.00
	TOTAL GENERAL FUND CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 85,560.00
	TOTAL GENERAL FUND CAP OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 94,118.00
	TOTAL GENERAL FUND DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00
	TOTAL GENERAL FUND EXPENSES	$ 3,301,024.00	$ 3,216,358.00	$ 1,741,899.00	$ 3,165,181.00
	WATER FUND				
	PERSONNEL				
501-4012220-1140	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 38,460.00
501-4012220-2100	SOCIAL SECURITY	$ 19,385.00	$ 18,900.00	$ 8,857.00	$ 18,525.00
501-4012220-2210	RETIREMENT - LEOS	$ 23,525.00	$ 21,255.00	$ 8,516.00	$ 27,075.00
501-4012220-2220	VMLIP - STD	$ -	$ 155.00	$ 134.00	$ 150.00
501-4012220-2230	VMLIP - LTD	$ -	$ 1,340.00	$ 375.00	$ 1,300.00
501-4012220-2300	HEALTH INSURANCE	$ 35,445.00	$ 35,000.00	$ 15,748.00	$ 37,255.00
501-4012220-2400	LIFE INSURANCE	$ 3,015.00	$ 3,260.00	$ 1,184.00	$ 2,860.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	$ 280.00	$ 215.00	$ 7.00	$ 180.00
501-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 8,250.00	$ 5,800.00	$ 6,400.00
501-4012220-3145	PROFESSIONAL SERVICES	$ 1,000.00	$ 1,000.00	$ -	$ 100.00
501-4012220-3170	MISS UTILITY	$ 2,000.00	$ 1,900.00	$ 292.00	$ 1,000.00
501-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ 2,000.00	$ 1,685.00	$ 2,000.00
501-4012220-5210	POSTAGE	$ 3,500.00	$ 2,500.00	$ 1,129.00	$ 2,500.00
501-4012220-5540	TRAINING	$ -	$ -	$ -	$ 1,000.00
501-4012220-6001	OFFICE SUPPLIES	$ 650.00	$ 650.00	$ 225.00	$ 650.00
	TOTAL PERSONNEL	$ 135,975.00	$ 134,250.00	$ 61,952.00	$ 139,455.00
	TREATMENT				
501-4012222-1147	COMPENSATION	$ 156,500.00	$ 150,500.00	$ 59,168.00	$ 143,810.00
501-4012222-2830	CERTIFICATION FEES	$ 400.00	$ 900.00	$ 100.00	$ 500.00
501-4012222-2840	STATE CONNECTION FEES	$ 5,000.00	$ 5,100.00	$ 4,708.00	$ 5,100.00
501-4012222-2850	LAB TESTING	$ 10,000.00	$ 10,000.00	$ 1,427.00	$ 10,000.00
501-4012222-3110	MEDICAL EXAMS	$ 200.00	$ 200.00	$ 155.00	$ 200.00
501-4012222-3145	PROFESSIONAL SERVICES	$ 15,000.00	$ 10,000.00	$ 4,316.00	$ 15,000.00
501-4012222-3210	SLUDGE REMOVAL	$ 20,000.00	$ 22,000.00	$ 13,350.00	$ 22,000.00
501-4012222-3220	CLEAN RIVER INTAKE	$ -	$ -	$ -	$ 1,000.00
501-4012222-3310	REPAIR & MAINTENANCE	$ 39,000.00	$ 40,000.00	$ 22,677.00	$ 40,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	$ 1,700.00	$ 1,700.00	$ -	$ 500.00
501-4012222-5110	ELECTRICITY	$ 53,500.00	$ 55,000.00	$ 27,710.00	$ 55,000.00
501-4012222-5120	FUEL/OIL HEAT	$ 2,500.00	$ 2,700.00	$ 97.00	$ 2,700.00
501-4012222-5230	TELECOMMUNICATIONS	$ 2,800.00	$ 2,500.00	$ 1,484.00	$ 2,500.00
501-4012222-5415	COPIER LEASE				$ 600.00
501-4012222-5540	TRAINING	$ 3,500.00	$ 2,500.00	$ 117.00	$ 2,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	$ 2,100.00	$ 2,100.00	$ 2,640.00	$ 2,700.00
501-4012222-5810	DUES	$ 1,000.00	$ 1,000.00	$ 295.00	$ 1,000.00
501-4012222-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 124.00	$ 1,000.00
501-4012222-6004	LAB SUPPLIES	$ 3,600.00	$ 3,600.00	$ 1,212.00	$ 3,600.00
501-4012222-6005	JANITORIAL SUPPLIES	$ 700.00	$ 700.00	$ 348.00	$ 700.00
501-4012222-6008	GASOLINE & OIL	$ 6,200.00	$ 6,200.00	$ 1,386.00	$ 6,200.00
501-4012222-6011	UNIFORMS	$ 500.00	$ 500.00	$ 37.00	$ 500.00
501-4012222-6014	TOOLS	$ 250.00	$ 250.00	$ 164.00	$ 250.00
501-4012222-6019	SAFETY EQUIPMENT	$ 2,500.00	$ 2,000.00	$ 523.00	$ 2,000.00
501-4012222-6020	PERSONAL EQUIPMENT	$ 600.00	$ 600.00	$ 18.00	$ 600.00
501-4012222-6025	CHEMICALS	$ 33,000.00	$ 43,000.00	$ 15,364.00	$ 40,000.00
	TOTAL TREATMENT	$ 361,550.00	$ 364,050.00	$ 157,420.00	$ 359,960.00
	DISTRIBUTION & MAINTENANCE				
501-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 92,895.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	$ 45,000.00	$ 42,750.00	$ 9,144.00	$ 42,750.00
501-4012224-6007	MATERIALS & SUPPLIES	$ 12,500.00	$ 11,875.00	$ 7,279.00	$ 11,875.00
501-4012224-6019	SAFETY EQUIPMENT	$ 750.00	$ 710.00	$ 232.00	$ 710.00
501-4012224-6030	NEW SERVICE SUPPLIES	$ 4,000.00	$ 3,800.00	$ 1,500.00	$ 3,000.00
	TOTAL DISTRIBUTION & MAINT	$ 149,650.00	$ 147,285.00	$ 56,457.00	$ 151,230.00
	CAPITAL OUTLAY				
501-4094200-8102	TANK REPAIR & MAINT RESERVE				

501-4094200-8210	DEPRECIATION EXPENSE	$ -	$ -	$ -	
501-4094200-8211	CAPITAL RESERVES	$ -	$ 27,110.00	$ -	
501-4094200-8361	WATER LINE UPGRADES	$ 75,000.00	$ 75,000.00	$ 9,540.00	$ 150,000.00
501-4094200-8368	LEAK DETECTOR	$ -	$ 12,000.00	$ -	
501-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 25,000.00	$ -	$ 25,000.00
501-4094200-8605	WTP BUILDING MAINTENANCE				$ 33,000.00
	TOTAL CAPITAL OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	CONTINGENCY				
501-4094300-5800	CONTINGENCY (3.5%)	$ 32,359.00	$ 32,359.00		$ 31,105.00
	TOTAL CONTINGENCY	$ 32,359.00	$ 32,359.00	$	$ 31,105.00
	TOTAL WATER FUND OPERATIONAL	$ 647,175.00	$ 645,585.00	$ 275,829.00	$ 650,645.00
	TOTAL WATER FUND CONTINGENCY	$ 32,359.00	$ 32,280.00	$ -	$ 31,105.00
	TOTAL WATER FUND CAP OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	TOTAL WATER FUND EXPENSES	$ 754,534.00	$ 816,975.00	$ 285,369.00	$ 889,750.00

	SEWER FUND				
	PERSONNEL				
502-4012220-1114	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 35,460.00
502-4012220-2100	SOCIAL SECURITY	$ 24,625.00	$ 24,750.00	$ 12,397.00	$ 24,500.00
502-4012220-2210	RETIREMENT- LEOS	$ 29,875.00	$ 27,820.00	$ 11,918.00	$ 35,805.00
502-4012220-2220	VMLIP - STD	$ -	$ 200.00	$ 239.00	$ 195.00
502-4012220-2230	VMLIP - LTD	$ -	$ 1,760.00	$ 640.00	$ 1,720.00
502-4012220-2300	HEALTH INSURANCE	$ 45,025.00	$ 46,000.00	$ 21,105.00	$ 49,275.00
502-4012220-2400	LIFE INSURANCE	$ 3,830.00	$ 4,270.00	$ 1,657.00	$ 3,780.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	$ 355.00	$ 280.00	$ 9.00	$ 240.00
502-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 10,500.00	$ 7,558.00	$ 8,500.00
502-4012220-3145	PROFESSIONAL SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 1,000.00
502-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ -	$ 1,685.00	$ 2,000.00
502-4012220-5210	POSTAGE	$ 5,000.00	$ 7,000.00	$ 3,506.00	$ 7,000.00
502-4012220-6001	OFFICE SUPPLIES	$ 950.00	$ 500.00	$ 673.00	$ 750.00
	TOTAL PERSONNEL	$ 158,835.00	$ 162,905.00	$ 79,387.00	$ 170,225.00
	TREATMENT				
502-4012222-1147	COMPENSATION	$ 232,500.00	$ 235,800.00	$ 105,339.00	$ 235,530.00
502-4012222-2830	CERTIFICATION FEES	$ 900.00	$ 400.00	$ 80.00	$ 900.00
502-4012222-2850	LAB TESTING	$ 30,000.00	$ 25,000.00	$ 9,763.00	$ 25,000.00
502-4012222-3145	PROFESSIONAL SERVICES	$ 25,000.00	$ 15,000.00	$ 9,534.00	$ 15,000.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	$ 45,000.00	$ 35,000.00	$ 10,957.00	$ 30,000.00
502-4012222-3310	REPAIR & MAINTENANCE	$ 90,000.00	$ 60,000.00	$ 61,533.00	$ 90,000.00
502-4012222-5110	ELECTRICITY	$ 195,000.00	$ 160,000.00	$ 57,192.00	$ 150,000.00
502-4012222-5230	TELECOMMUNICATIONS	$ 5,300.00	$ 5,000.00	$ 2,032.00	$ 5,000.00
502-4012222-5415	COPIER LEASE				$ 3,000.00
502-4012222-5540	TRAINING	$ 6,500.00	$ 6,500.00	$ 55.00	$ 5,000.00
502-4012222-5690	Discharge Permit Renewal	$ 3,100.00	$ 3,100.00	$ -	$ 3,100.00
502-4012222-5810	DUES	$ 500.00	$ 500.00	$ 126.00	$ 500.00
502-4012222-6001	OFFICE SUPPLIES	$ 2,500.00	$ 2,500.00	$ 702.00	$ 2,500.00
502-4012222-6004	LAB SUPPLIES	$ 9,000.00	$ 9,000.00	$ 639.00	$ 8,000.00
502-4012222-6005	JANITORIAL SUPPLIES	$ 1,000.00	$ 1,000.00	$ 462.00	$ 1,000.00
502-4012222-6008	DIESEL FUEL	$ 8,000.00	$ 8,000.00	$ 2,580.00	$ 8,000.00
502-4012222-6011	UNIFORMS	$ 800.00	$ 800.00	$ 110.00	$ 800.00
502-4012222-6014	TOOLS	$ 2,000.00	$ 1,500.00	$ 106.00	$ 1,000.00
502-4012222-6019	SAFETY EQUIPMENT	$ 3,000.00	$ 3,000.00	$ 602.00	$ 3,000.00
502-4012222-6020	PERSONAL EQUIPMENT	$ 1,000.00	$ 800.00	$ -	$ 800.00
502-4012222-6025	CHEMICALS	$ 125,000.00	$ 100,000.00	$ 44,842.00	$ 100,000.00
	TOTAL TREATMENT	$ 786,100.00	$ 672,900.00	$ 306,654.00	$ 688,130.00
	DISTRIBUTION & MAINTENANCE				
502-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 92,895.00
502-4012224-3310	EQUIPMENT MAINTENANCE	$ 1,900.00	$ 1,805.00	$ 2,555.00	$ 2,000.00
502-4012224-3330	REPAIR & MAINTENANCE	$ 7,500.00	$ 7,125.00	$ 8,973.00	$ 8,000.00
502-4012224-6007	MATERIALS & SUPPLIES	$ 6,400.00	$ 6,080.00	$ 4,398.00	$ 6,080.00
502-4012224-6019	SAFETY EQUIPMENT	$ 300.00	$ 285.00	$ -	$ 285.00
502-4012224-6030	NEW SERVICE SUPPLIES	$ 3,000.00	$ 2,850.00	$ -	$ 2,850.00

	TOTAL DISTRIBUTION & MAINT	$ 106,500.00	$ 106,295.00	$ 54,228.00	$ 112,110.00
	CAPITAL PROJECTS				
502-4094100-8001	OUTFALL LINE	$ -	$ -	$ 71,000.00	
502-4094100-8003	NEW WWTP	$ 1,000,000.00	$ -	$ 65,793.00	
	TOTAL CAPITAL PROJECTS	$ 1,000,000.00	$ -	$ 136,793.00	$ -
	CAPITAL OUTLAY				
502-4094200-8110	WWTP UPGRADES	$ -	$ -	$ -	
502-4094200-8134	Sewer Collection Sys Rehab	$ 100,000.00	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8210	DEPRECIATION	$ -	$ -	$ -	
502-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ 16,237.00	
502-4094200-8411	Capital Reserve	$ -	$ 11,200.00	$ -	$ 156,295.00
502-4094200-8540	MEMBRANE REPLACEMENT RESERVE	$ -	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 15,000.00	$ -	$ 25,000.00
502-4094200-8602	3/4 TON PICKUP (1/2 VDOT)				$ 16,500.00
502-4094200-8604	STORM SEWER CAMERA (1/2 VDOT)				$ 16,000.00
	TOTAL CAPITAL OUTLAY	$ 100,000.00	$ 148,645.00	$ 16,237.00	$ 313,795.00
	CONTINGENCY				
502-4094300-5800	CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	TOTAL CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	DEBT SERVICE				
502-4095000-9118	VRA PRINCIPAL	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND OPERATIONAL	$ 1,051,435.00	$ 942,100.00	$ 440,269.00	$ 970,465.00
	TOTAL SEWER FUND CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	TOTAL SEWER FUND CAP OUTLAY	$ 1,100,000.00	$ 148,645.00	$ 153,030.00	$ 313,795.00
	TOTAL SEWER FUND DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND EXPENSES	$ 2,674,007.00	$ 1,607,850.00	$ 829,799.00	$ 1,802,600.00
	TOTAL EXPENSES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 2,857,067.00**	**$ 5,857,531.00**

ATTACHMENT 3

FY 2015-2016 SCENARIO L4
BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- Proposed increase in Personal Property tax from $1.05 to $1.25
- PPTRA remains at 70%
- Proposed increase in Real Estate tax rates from $0.136 to $0.18
- No proposed increase in Vehicle Decal Rates
- No Proposed increase in Business & Professional License rates
- Police 599 and Rolling Stock per State projections
- 3% increase in Water Tank Site Lease per the agreement plus additional site lease
- Proposed implementation of 2% Lodging Tax.

WATER FUND

- Proposed increase in Treatment Fees from $8.00 to $8.40 per TG
- Ten Availability Fees projected

SEWER FUND

- No proposed increase in Treatment Fees.
- Ten Availability Fees projected

OPERATING EXPENSES

ALL FUNDS

- 1.5% COLA with some market payroll increases are proposed.
- 9.73% increase in Health Care costs.
- Add VRS LEOS Coverage
- TOTAL BUDGET increase of 3.49%

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 2.11%
- Debt Service reflects a deposit to RDA Debt Service Reserve Fund
- Contingency is 3% of the Operating Budget
- General Fund total decrease of 2.19%

WATER FUND

- Increase in Maintenance & Operational Expenses of .32%
- There is currently no Debt Service in the Water Fund
- Contingency is 5.25 % of the Operating Budget
- Water Fund total increase of 8.90% due to Capital Outlay and Reserves

SEWER FUND

- Increase in Maintenance & Operational Expenses of 2.61%
- Reduction in anticipated electricity costs
- Debt service reflects payment to VRA
- Contingency is 5% of the Operating Budget
- Sewer Fund total increase of 12.11%

FY 15-16 BUDGET SCENARIO L4
SYNOPSIS

REVENUES	GENERAL FUND
Fund Balance	$ -
TOTAL FUND BALANCE	$ -
Revenue from Local Sources	$ 1,255,500.00
Other Local Taxes	$ 910,800.00
Permits, Fees & Licenses	$ 11,500.00
Fines & Forfeitures	$ 32,000.00
Revenue from Money /Prop	$ 82,500.00
Charges for Services	$ 8,100.00
Miscellaneous Revenues	$ 1,000.00
Recovered Costs	$ 5,000.00
TOTAL LOCAL REVENUE	$ 2,306,400.00
Revenue from the Commonwealth	
Non-Categorical Aid	$ 301,917.00
Categorical Aid	$ 536,864.00
TOTAL FROM THE COMMONWEALTH	$ 838,781.00
Revenue from Other Sources	$ 1,000.00
TOTAL REVENUE FROM OTHER SOURCES	$ 1,000.00

EXPENSES	GENERAL FUND
Town Council	$ 25,900.00
Town Clerk	$ 38,000.00
Town Manager	$ 131,050.00
Legal Services	$ 30,000.00
Personnel	$ 357,750.00
Independent Auditor	$ 15,300.00
Town Treasurer	$ 95,000.00
Finance & Accounting	$ 58,800.00
Central Admin & Purchasing	$ 60,685.00
Risk Management	$ 52,000.00
Engineering Services	$ 5,000.00
Elections	$ 1,500.00
Public Defender Fees	$ 2,000.00
Police Department	$ 559,894.00
Traffic Control	$ 2,500.00
Emergency Services	$ 2,000.00
Volunteer Fire Department	$ 39,000.00
Rescue Services	$ 67,920.00
Correction & Dentention	$ 250.00
Public Works Administration	$ 61,050.00
Hwys, Strts Bridges & Swlks	$ 185,705.00
VDOT Street Maintenance	$ 431,812.00
Street Lights	$ 79,000.00
Snow Removal	$ 2,000.00
Parking Meters & Lots	$ 1,500.00
Street & Road Cleaning	$ 4,000.00
Refuse Collection	$ 230,000.00
Refuse Disposal	$ 20,000.00
General Properties	$ 15,300.00
Building Services	$ 88,850.00
Parks & Recreation	$ 11,400.00
Planning	$ 84,585.00
Board of Zoning Appeals	$ 500.00
Economic Development	$ 82,000.00
Planning Commission	$ 6,250.00
BADA	$ 2,875.00
ARB	$ 500.00
TOTAL OPERATING EXPENSES	$ 2,851,876.00
Capital Outlay	$ 75,118.00
TOTAL CAPITAL OUTLAY	$ 75,118.00
Contingency (3%)	$ 85,560.00
TOTAL CONTINGENCY	$ 85,560.00
Debt Service	$ 133,627.00

		TOTAL DEBT SERVICE	$ 133,627.00
TOTAL GENERAL FUND REVENUE	**$ 3,146,181.00**	**TOTAL GENERAL FUND EXPENSES**	**$ 3,146,181.00**
	$ -		

	WATER FUND		**WATER FUND**
Fund Balance	$ -	Personnel	$ 139,460.00
		Treatment	$ 358,135.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 150,085.00
Revenue from Money/Prop	$ 3,000.00	TOTAL OPERATING EXPENSES	$ 647,680.00
TOTAL REVENUE FROM MONEY/PROP	$ 3,000.00	Capital Outlay	$ 208,000.00
Charges for Services	$ 886,750.00	TOTAL CAPITAL OUTLAY	$ 208,000.00
TOTAL CHARGES FOR SERVICES	$ 886,750.00	Contingency (5.25%)	$ 34,070.00
		TOTAL CONTINGENCY	$ 34,070.00
TOTAL WATER FUND REVENUES	**$ 889,750.00**	**TOTAL WATER FUND EXPENSES**	**$ 889,750.00**
	$ -		

	SEWER FUND		**SEWER FUND**
Fund Balance	$ -	Personnel	$ 170,505.00
		Treatment	$ 685,305.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 110,965.00
Revenue from Money/Prop	$ 5,000.00	TOTAL OPERATING EXPENSES	$ 966,775.00
TOTAL REVENUE FROM MONEY/PROP	$ 5,000.00	Capital Outlay	$ 317,485.00
Charges for Services	$ 1,797,600.00	TOTAL CAPITAL OUTLAY	$ 317,485.00
TOTAL CHARGES FOR SERVICES	$ 1,797,600.00	Contingency	$ 48,340.00
		TOTAL CONTINGENCY	$ 48,340.00
		Debt Service	$ 470,000.00
		TOTAL DEBT SERVICE	$ 470,000.00
TOTAL SEWER FUND REVENUE	**$ 1,802,600.00**	**TOTAL SEWER FUND EXPENSES**	**$ 1,802,600.00**
	$ -		
TOTAL REVENUES ALL FUNDS	**$ 5,838,531.00**	**TOTAL EXPENSES ALL FUNDS**	**$ 5,838,531.00**
	$ -		

SCENARIO L4	FY 15-16 DRAFT BUDGET REVENUES				
Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	FUND BALANCE				
100-3000000-0000	FUND BALANCE FORWARD	$ 704,806.00	$ 386,940.00	$ -	$ -
	TOTAL FUND BALANCE	$ 704,806.00	$ 386,940.00	$	$ -
	REVENUE FROM LOCAL SOURCES				
100-3110101-0000	CURRENT REAL ESTATE TAXES	$ 560,000.00	$ 660,000.00	$ 633,667.94	$ 862,500.00
100-3110102-0000	DEL REAL ESTATE TAXES	$ 2,500.00	$ 2,500.00		$ 2,500.00
100-3110201-0000	UTILITY REAL ESTATE TAXES	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00
100-3110301-0000	CURRENT PERS PROP TAXES	$ 155,000.00	$ 170,000.00	$ 341,365.00	$ 216,000.00
100-3110302-0000	DEL PERS PROP TAXES	$ 3,000.00	$ 3,000.00	$ (682.00)	$ 3,000.00
100-3110401-0000	MACHINERY & TOOLS	$ 155,000.00	$ 163,000.00	$ -	$ 160,000.00
100-3110601-0000	TAX PENALTIES	$ 3,000.00	$ 3,000.00	$ 1,973.00	$ 3,000.00
100-3110602-0000	TAX INTEREST	$ 1,500.00	$ 1,500.00	$ 1,762.00	$ 1,500.00
	TOTAL REV FROM LOCAL SOURCES	$ 887,000.00	$ 1,010,000.00	$ 978,085.94	$ 1,255,500.00
	OTHER LOCAL TAXES				
100-3120101-0000	LOCAL SALES TAX	$ 150,000.00	$ 160,000.00	$ 91,259.00	$ 175,000.00
100-3120201-0000	CONSUMER UTILITY TAX	$ 90,000.00	$ 90,000.00	$ 41,604.00	$ 90,000.00
100-3120300-0000	BUSINESS LICENSE	$ 185,000.00	$ 185,000.00	$ 2,186.00	$ 185,000.00
100-3120402-0000	REC FRANCHISE FEES	$ 28,000.00	$ 25,000.00	$ 15,470.00	$ 27,000.00
100-3120501-0000	AUTO LICENSE	$ 90,000.00	$ 90,000.00	$ 79,993.00	$ 90,000.00
100-3120601-0000	BANK FRANCHISE TAXES	$ 110,000.00	$ 110,000.00	$ -	$ 140,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	$ -	$ -	$ -	$ 1,300.00
100-3121001-0000	LODGING TAX (2%)	$ -	$ -	$ -	$ 17,500.00
100-3121101-0000	MEALS TAX (4%)	$ 90,000.00	$ 192,000.00	$ 89,233.00	$ 185,000.00
	TOTAL OTHER LOCAL TAXES	$ 743,000.00	$ 852,000.00	$ 319,745.00	$ 910,800.00
	PERMITS, FEES & LICENSES				
100-3130304-0000	LAND USE APPLICATION FEES	$ 1,000.00	$ 1,000.00	$ 1,245.00	$ 1,500.00
100-3130307-0000	ZONING & SUBDIVISION FEES	$ 10,000.00	$ 10,000.00	$ 16,050.00	$ 10,000.00
	TOTAL PERMITS, FEES & LICENSES	$ 11,000.00	$ 11,000.00	$ 17,295.00	$ 11,500.00
	FINES & FORFEITURES				
100-3140101-0000	COURT FINES	$ 35,000.00	$ 20,000.00	$ 22,067.00	$ 30,000.00
100-3140102-0000	PARKING METER FINES	$ 2,750.00	$ 2,750.00	$ 1,009.00	$ 2,000.00
	TOTAL FINES & FORFEITURES	$ 37,750.00	$ 22,750.00	$ 23,076.00	$ 32,000.00
	REVENUE FROM MONEY OR PROP				
100-3150101-0000	INTEREST ON DEPOSITS	$ 15,000.00	$ 7,000.00	$ 3,383.00	$ 6,000.00
100-3150201-0000	RENTAL OF PROPERTY	$ 12,000.00	$ 12,000.00	$ 6,000.00	$ 12,000.00
100-3150205-0000	WATER TANK SITE LEASE	$ 29,400.00	$ 63,600.00	$ 16,178.00	$ 64,500.00
	TOTAL FROM MONEY OR PROP	$ 56,400.00	$ 82,600.00	$ 25,561.00	$ 82,500.00
	CHARGES FOR SERVICES				
100-3160703-0000	PARKING METERS	$ 8,000.00	$ 8,000.00	$ 4,079.00	$ 8,000.00
100-3161502-0000	SALE OF PUBLICATIONS	$ 100.00	$ 100.00	$ -	$ 100.00
	TOTAL CHARGES FOR SERVICES	$ 8,100.00	$ 8,100.00	$ 4,079.00	$ 8,100.00
	MISCELLANEOUS REVENUES				
100-3189905-0000	SALE OF SURPLUS	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	TOTAL MISC REVENUES	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	RECOVERED COSTS				
100-3190203-0000	REIMBURSABLE FEES	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL RECOVERED COSTS	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL LOCAL REVENUES	$ 2,454,056.00	$ 2,379,390.00	$ 1,360,161.94	$ 2,906,400.00

	REVENUE FROM THE COMMONWEALTH				
	NON-CATEGORICAL AID				
100-3220107-0000	ROLLING STOCK TAX	$ 2,000.00	$ 2,000.00	$ 2,021.00	$ 2,000.00
100-3220109-0000	PPTRA	$ 209,917.00	$ 209,917.00	$ 209,917.00	$ 209,917.00
100-3220201-0000	COMMUNICATION TAX	$ 100,000.00	$ 90,000.00	$ 47,119.00	$ 90,000.00
	TOTAL NON-CATEGORICAL AID	$ 311,917.00	$ 301,917.00	$ 259,057.00	$ 301,917.00
	CATEGORICAL AID				
100-3240103-0000	599 LAW ENFORCEMENT GRANT	$ 74,052.00	$ 74,052.00	$ 37,026.00	$ 74,052.00
100-3240103-0000	LE BLOCK GRANT	$ -	$ -	$ -	$ -
100-3240201-0000	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
100-3240300-0000	VDOT LANE MILE ALLOWANCE	$ 431,812.00	$ 431,812.00	$ 228,374.00	$ 431,812.00
100-3240301-0000	VDOT ROAD MAINTENANCE	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00
100-3240302-0000	LITTER CONTROL GRANT	$ 2,000.00	$ 2,000.00	$ 1,889.00	$ 2,000.00
100-3240311-0000	ST EMERGENCY R&R	$ -	$ -	$ -	$ -
100-3240312-0000	VA COMMISSION FOR THE ARTS	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL CATEGORICAL AID	$ 534,051.00	$ 534,051.00	$ 285,588.00	$ 536,864.00
	TOTAL FROM THE COMMONWEALTH	$ 845,968.00	$ 835,968.00	$ 544,645.00	$ 838,781.00
	REVENUE FROM THE FEDERAL GOVERNMENT				
	CATEGORICAL AID				
100-3340102-0000	FEDERAL FIRE FUND PROGRAM	$ -	$ -	$ -	$ -
100-3340311-0000	FEDERAL EMERGENCY R&R	$ -	$ -	$ -	$ -
	TOTAL CATEGORICAL AID	$ -	$ -	$ -	$ -
	TOTAL FROM FEDERAL GOVERNMENT	$ -	$ -	$ -	$ -
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
100-3410201-0000	MISCELLANEOUS REVENUES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL GENERAL FUND REVENUES	$ 3,301,024.00	$ 3,216,358.00	$ 1,931,870.94	$ 3,146,181.00
	WATER FUND				
	FUND BALANCE				
501-3000000-0000	FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
501-3150102-0000	INTEREST ON INVESTMENTS	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	TOTAL FROM USE OF MONEY OR PROP	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	CHARGES FOR SERVICES				
501-3160110-0000	TREATMENT FEES	$ 674,000.00	$ 754,000.00	$ 391,514.00	$ 800,900.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	$ 30,000.00	$ 30,000.00	$ 14,562.00	$ 30,000.00
501-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (289.00)	$ 100.00
501-3160113-0000	AVAILABILITY CHARGES	$ 10,500.00	$ 26,250.00	$ 26,250.00	$ 52,500.00
501-3160114-0000	CONNECTION CHARGES	$ -	$ -	$ 130.00	$ -
501-3160115-0000	METER FEES	$ 650.00	$ 1,625.00	$ 1,950.00	$ 3,250.00
	TOTAL CHARGES FOR SERVICES	$ 715,250.00	$ 811,975.00	$ 434,117.00	$ 886,750.00
	TOTAL WATER FUND	$ 754,534.00	$ 816,975.00	$ 438,515.00	$ 889,750.00

	SEWER FUND				
	FUND BALANCE				
502-3000000-0000	FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
502-3150101-0000	INTEREST INCOME	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	TOTAL REVENUE FROM MONEY OR PROP	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	CHARGES FOR SERVICES				
502-3160110-0000	TREATMENT FEES	$ 1,540,000.00	$ 1,486,000.00	$ 797,989.00	$ 1,570,000.00
502-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (136.00)	$ 100.00
502-3160113-0000	AVAILABILITY CHARGES	$ 45,500.00	$ 113,750.00	$ 136,500.00	$ 227,500.00
	TOTAL CHARGES FOR SERVICES	$ 1,585,600.00	$ 1,599,850.00	$ 934,353.00	$ 1,797,600.00
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
502-3410401-0000	VRA LOAN	$ 500,000.00	$ -	$ -	$ -
502-3410402-0000	WQIF Grant	$ 500,000.00	$ -	$ -	$ -
	TOTAL NON-REVENUE RECEIPTS	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL FROM OTHER SOURCES	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL SEWER FUND	$ 2,674,007.00	$ 1,607,850.00	$ 938,541.00	$ 1,802,600.00
	TOTAL REVENUES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 3,308,926.94**	**$ 5,838,531.00**

FY 15-16 DRAFT BUDGET EXPENSES

Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	TOWN COUNCIL				
100-4011100-1111	EXPENSE COMPENSATION	$ 18,900.00	$ 18,900.00	$ 9,450.00	$ 18,900.00
100-4011100-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS	$ 7,500.00	$ -	$ -	$ -
100-4011100-5800	MISCELLANEOUS	$ 1,000.00	$ 1,500.00	$ -	$ 1,000.00
100-4011100-5810	Dues	$ 2,300.00	$ 2,300.00	$ 2,302.00	$ 3,000.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	$ 2,000.00	$ 2,250.00	$ 650.00	$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	$ 250.00	$ -	$ -	$ -
	TOTAL TOWN COUNCIL	$ 32,950.00	$ 26,950.00	$ 12,402.00	$ 25,900.00
	TOWN CLERK				
100-4011200-1114	SALARIES/WAGES/TNCLK	$ 44,290.00	$ 44,290.00	$ 12,413.00	$ 36,800.00
100-4011200-5540	EDUCATION/TRAINING	$ 750.00	$ 500.00	$ -	$ 1,000.00
100-4011200-5810	DUES	$ 100.00	$ 200.00	$ -	$ 200.00
	TOTAL TOWN CLERK	$ 45,140.00	$ 44,990.00	$ 12,413.00	$ 38,000.00
	TOWN MANAGER				
100-4012110-1112	COMPENSATION	$ 124,800.00	$ 124,800.00	$ 69,686.00	$ 129,000.00
100-4012110-5230	TELECOMMUNICATIONS				$ 600.00
100-4012110-5510	MILEAGE	$ 150.00	$ 150.00	$ -	$ 150.00
100-4012110-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4012110-5810	DUES	$ 350.00	$ 300.00	$ 298.00	$ 300.00
	TOTAL TOWN MANAGER	$ 126,300.00	$ 126,250.00	$ 69,984.00	$ 131,050.00
	LEGAL SERVICES				
100-4012210-3150	PROFESSIONAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00
	TOTAL LEGAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00

	PERSONNEL				
100-4012220-2100	SOCIAL SECURITY	$ 72,980.00	$ 71,300.00	$ 40,177.00	$ 69,940.00
100-4012220-2210	RETIREMENT- LEOS	$ 88,530.00	$ 80,210.00	$ 39,508.00	$ 102,200.00
100-4012220-2220	VMLIP - STD	$ -	$ 580.00	$ 654.00	$ 560.00
100-4012220-2230	VMLIP - LTD	$ -	$ 5,100.00	$ 2,131.00	$ 4,905.00
100-4012220-2250	Line of Duty Act	$ 2,110.00	$ 3,000.00	$ 3,217.00	$ 3,550.00
100-4012220-2300	HEALTH INSURANCE	$ 133,430.00	$ 133,000.00	$ 63,772.00	$ 140,635.00
100-4012220-2400	LIFE INSURANCE	$ 11,355.00	$ 12,300.00	$ 5,492.00	$ 10,785.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	$ 1,050.00	$ 800.00	$ 25.00	$ 675.00
100-4012220-2700	WORKER'S COMPENSATION	$ 26,105.00	$ 30,000.00	$ 21,761.00	$ 24,000.00
100-4012220-3110	RANDOM DRUG SCREENING	$ 300.00	$ 450.00	$ 45.00	$ 500.00
	TOTAL PERSONNEL	$ 335,860.00	$ 336,740.00	$ 176,782.00	$ 357,750.00
	INDEPENDENT AUDITOR				
100-4012240-3120	CONTRACTUAL SERVICES	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOTAL INDEPENDENT AUDITOR	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOWN TREASURER				
100-4012410-1113	COMPENSATION	$ 89,600.00	$ 89,600.00	$ 48,957.00	$ 90,800.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	$ -	$ -	$ -	$ 2,000.00
100-4012410-3150	PROFESSIONAL SER/VEC	$ 950.00	$ 950.00	$ -	$ 100.00
100-4012410-5306	SURETY BONDS	$ 300.00	$ 300.00	$ 260.00	$ 300.00
100-4012410-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ 1,188.00	$ 1,500.00
100-4012410-5810	DUES	$ 150.00	$ 150.00	$ 300.00	$ 300.00
	TOTAL TOWN TREASURER	$ 92,000.00	$ 92,000.00	$ 50,705.00	$ 95,000.00
	FINANCE/ACCOUNTING				
100-4012430-1113	COMPENSATION	$ 56,050.00	$ 56,220.00	$ 30,329.00	$ 58,600.00
100-4012430-5540	TRAINING	$ 400.00	$ 400.00	$ -	$ 200.00
	TOTAL FINANCE/ACCOUNTING	$ 56,450.00	$ 56,620.00	$ 30,329.00	$ 58,800.00
	CENTRAL ADM/PURCHASING				
100-4012530-3320	MAINTENANCE CONTRACTS	$ 33,500.00	$ 34,525.00	$ 23,596.00	$ 22,350.00
100-4012530-3400	WEB SITE	$ 2,200.00	$ 2,000.00	$ 5,806.40	$ 5,135.00
100-4012530-3501	NEWSLETTER	$ 1,500.00	$ 1,500.00	$ -	$ 1,000.00
100-4012530-3600	ADVERTISING	$ 8,500.00	$ 7,000.00	$ 5,641.00	$ 7,000.00
100-4012530-5210	POSTAGE	$ 9,000.00	$ 8,000.00	$ 3,393.00	$ 8,000.00
100-4012530-5230	TELECOMMUNICATIONS	$ 2,700.00	$ 2,100.00	$ 990.00	$ 1,200.00
100-4012530-5415	COPIER LEASE				$ 3,000.00
100-4012530-5540	TRAINING	$ 750.00	$ 750.00	$ -	$ 1,500.00
100-4012530-5810	DUES	$ 500.00	$ 500.00	$ 300.00	$ 500.00
100-4012530-6001	OFFICE SUPPLIES	$ 12,500.00	$ 11,000.00	$ 4,984.60	$ 11,000.00
	TOTAL CENTRAL ADM/PURCHASING	$ 71,150.00	$ 67,375.00	$ 44,711.00	$ 60,685.00
	RISK MANAGEMENT				
100-4012550-5304	BLANKET EXCESS LIABILITY	$ 15,000.00	$ 13,500.00	$ 11,992.00	$ 13,200.00
100-4012550-5305	AUTOMOBILE INSURANCE	$ 9,000.00	$ 9,000.00	$ 8,469.00	$ 9,300.00
100-4012550-5307	VARISK-2	$ -	0	$ -	$ -
100-4012550-5308	SEMI-MULTI PERIL INS	$ 15,000.00	$ 11,500.00	$ 24,011.00	$ 26,500.00
100-4012550-5800	INSURANCE DEDUCTABLES	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00
	TOTAL RISK MANAGEMENT	$ 42,000.00	$ 37,000.00	$ 44,472.00	$ 52,000.00
	ENGINEERING SERVICES				
100-4012600-3140	ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	TOTAL ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	ELECTIONS				
100-4013100-1125	ELECTION OFFICIALS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4013100-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 459.00	$ 1,000.00
	TOTAL ELECTIONS	$ 1,500.00	$ 1,500.00	$ 459.00	$ 1,500.00
	PUBLIC DEFENDER FEES				
100-4021500-3150	PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00

	POLICE DEPARTMENT				
100-4031100-1139	COMPENSATION	$ 511,250.00	$ 500,000.00	$ 251,328.00	$ 479,600.00
100-4031100-3110	MEDICAL EXAMINATIONS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4031100-3115	PRE EMPLOYMENT DRUG SCREEN	$ 1,000.00	$ 500.00	$ 400.00	$ 1,000.00
100-4031100-3190	INTERPRETER	$ 400.00	$ 400.00	$ -	$ 400.00
100-4031100-3310	REPAIR & MAINTENANCE	$ 10,000.00	$ 9,875.00	$ 12,532.00	$ 12,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	$ 5,500.00	$ 8,088.00	$ 3,538.00	$ 7,500.00
100-4031100-4082	WILDLIFE MANAGEMENT	$ 6,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4031100-5210	POSTAGE	$ -	$ 275.00	$ 21.00	$ 250.00
100-4031100-5230	TELECOMMUNICATIONS	$ 1,750.00	$ 1,550.00	$ 387.00	$ 4,044.00
100-4031100-5415	COPIER LEASE				$ 3,000.00
100-4031100-5540	TRAINING	$ 12,000.00	$ 8,000.00	$ 4,793.00	$ 9,500.00
100-4031100-5810	DUES	$ 1,000.00	$ 3,045.00	$ 425.00	$ 2,050.00
100-4031100-5815	COMMUNITY RELATIONS	$ 700.00	$ 700.00	$ 852.00	$ 900.00
100-4031100-6001	OFFICE SUPPLIES	$ 2,000.00	$ 1,850.00	$ 477.00	$ 1,850.00
100-4031100-6008	GASOLINE & OIL	$ 24,288.00	$ 24,288.00	$ 8,418.00	$ 20,000.00
100-4031100-6010	POLICE SUPPLIES	$ 10,000.00	$ 8,000.00	$ 12,589.00	$ 12,300.00
100-4031100-6011	UNIFORMS	$ 4,000.00	$ 3,000.00	$ 2,771.00	$ 4,000.00
	TOTAL POLICE DEPARTMENT	$ 590,388.00	$ 571,071.00	$ 298,531.00	$ 559,894.00
	TRAFFIC CONTROL				
100-4031300-5699	COUNTY CONT/CROSSING GD	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	TOTAL TRAFFIC CONTROL	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	EMERGENCY SERVICES				
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL EMERGENCY SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	VOLUNTEER FIRE DEPARTMENT				
100-4032200-5699	CONTRIBUTION/JHEVFD	$ 25,000.00	$ 25,000.00	$ -	$ 25,000.00
100-4032200-5707	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
	TOTAL VOLUNTEER FIRE DEPT	$ 36,187.00	$ 36,187.00	$ 13,299.00	$ 39,000.00
	RESCUE SERVICES				
100-4032300-5699	PROFFESSIONAL SER EMT""	$ 67,380.00	$ 67,920.00	$ -	$ 67,920.00
	TOTAL RESCUE SERVICES	$ 67,380.00	$ 67,920.00	$ -	$ 67,920.00
	CORRECTION & DETENTION				
100-4033200-5550	CONFINEMENT OF PRISONERS	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL CORRECTION & DETENTION	$ 250.00	$ 250.00	$ -	$ 250.00
	PUBLIC WORKS ADMINISTRATION				
100-4041100-1140	Compensation	$ 42,425.00	$ 42,425.00	$ 22,391.00	$ 42,700.00
100-4041100-3110	MEDICAL EXAMS	$ 550.00	$ 525.00	$ 632.00	$ 525.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	$ 7,000.00	$ 6,000.00	$ 6,986.00	$ 7,000.00
100-4041100-5120	FUEL OIL/HEAT	$ 3,500.00	$ 3,325.00	$ 73.00	$ 3,325.00
100-4041100-5230	TELECOMMUNICATIONS	$ 4,000.00	$ 3,800.00	$ 1,992.00	$ 4,400.00
100-4041100-5415	COPIER LEASE				$ 2,100.00
100-4041100-5540	TRAINING	$ 665.00	$ 500.00	$ 468.00	$ 500.00
100-4041100-6001	OFFICE SUPPLIES	$ 700.00	$ 500.00	$ 1,616.00	$ 500.00
	TOTAL PUBLI WKS ADMINISTRATION	$ 58,840.00	$ 57,075.00	$ 34,158.00	$ 61,050.00
	HWYS, STS BRIDGES & SDWLKS				
100-4041200-1183	COMPENSATION	$ 116,525.00	$ 117,600.00	$ 61,062.00	$ 123,855.00
100-4041200-3310	EQUIPMENT MAINTENANCE	$ 11,400.00	$ 10,000.00	$ 6,918.00	$ 10,000.00
100-4041200-3315	SIDEWALK MAINTENANCE	$ 7,220.00	$ 6,000.00	$ -	$ 6,000.00
100-4041200-3316	STREET SIGN MAINTENANCE	$ 600.00	$ 500.00	$ -	$ 500.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	$ 1,000.00	$ 950.00	$ -	$ 950.00
100-4041200-6007	MATERIALS & SUPPLIES	$ 4,512.00	$ 4,000.00	$ 6,854.00	$ 4,000.00
100-4041200-6008	GASOLINE & OIL	$ 38,990.00	$ 37,040.00	$ 16,594.00	$ 37,400.00
100-4041200-6011	UNIFORMS	$ 3,200.00	$ 3,000.00	$ 2,627.00	$ 3,000.00
100-4041200-6050	ASPHALT	$ -	$ -	$ -	$ -
	TOTAL HWYS, STS BRIDGES & SWLKS	$ 183,447.00	$ 179,090.00	$ 94,055.00	$ 185,705.00
	VDOT STREET MAINTENANCE				

100-4041250-3300	VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 414,571.00	$ 384,312.00
100-4041250-3310	EQUIPMENT MAINTENANCE (VDOT)	$ -	$ -	$ 556.00	
100-4041250-3316	STREET SIGN MAINTENANCE (VDOT)	$ -	$ -	$ 702.00	
100-4041250-6050	ASPHALT (VDOT)	$ -	$ -	$ -	
100-4041250-6130	TREE REMOVAL (VDOT)	$ -	$ -	$ -	
100-4041250-6307	SNOW REMOVAL (VDOT)	$ -	$ -	$ 4,623.00	
100-4041250-8801	EQUIPMENT PURCHASE (VDOT)				$ 47,500.00
	TOTAL VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 420,452.00	$ 431,812.00
	STREET LIGHTS				
100-4041320-5110	ELECTRICITY	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	TOTAL STREET LIGHTS	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	SNOW REMOVAL				
100-4041330-6007	MATERIALS & SUPPLIES	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL SNOW REMOVAL	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	PARKING METERS & LOTS				
100-4041340-6007	MATERIALS & SUPPLIES	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	TOTAL PARKING METERS & LOTS	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	STREET & ROAD CLEANING				
100-4042200-6007	MATERIALS & SUPPLIES	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	TOTAL STREET & ROAD CLEANING	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	REFUSE COLLECTION				
100-4042300-3220	CONTRACTUAL SERVICES	$ 194,000.00	$ 170,200.00	$ 96,270.00	$ 177,000.00
100-4042300-6225	RECYCLING SERVICES	$ 77,500.00	$ 51,000.00	$ 23,883.00	$ 53,000.00
	TOTAL REFUSE COLLECTION	$ 271,500.00	$ 221,200.00	$ 120,153.00	$ 230,000.00
	REFUSE DISPOSAL				
100-4042400-3800	FCO LANDFILL CHARGES	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	TOTAL REFUSE DISPOSAL	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	GENERAL PROPERTIES				
100-4043200-3310	REPAIR & MAINTENANCE	$ 10,230.00	$ 9,000.00	$ 2,573.00	$ 9,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	$ 4,400.00	$ 4,180.00	$ 3,300.00	$ 4,100.00
100-4043200-5110	ELECTRICITY	$ 900.00	$ -	$ 122.00	$ -
100-4043200-6007	MATERIALS & SUPPLIES	$ 1,344.00	$ 1,000.00	$ -	$ 1,000.00
100-4043200-6017	CHRISTMAS LIGHTS	$ 1,354.00	$ 1,100.00	$ 1,520.00	$ 1,200.00
	TOTAL GENERAL PROPERTIES	$ 18,228.00	$ 15,280.00	$ 7,515.00	$ 15,300.00
	BUILDING SERVICES				
100-4064200-3150	PROFESSIONAL SERVICES	$ 7,500.00	$ 1,350.00	$ 945.00	$ 1,500.00
100-4064200-3200	CONTRACTURAL SERVICES	$ 25,000.00	$ 15,610.00	$ 7,200.00	$ 16,000.00
100-4064200-5110	ELECTRICITY	$ 15,500.00	$ 13,540.00	$ 10,209.00	$ 14,000.00
100-4064200-5120	NATURAL GAS/HEAT	$ 5,000.00	$ 2,010.00	$ 1,536.00	$ 2,500.00
100-4064200-5130	WATER/SEWER	$ 500.00	$ 880.00	$ 278.00	$ 850.00
100-4064200-5230	TELECOMMUNICATIONS	$ 12,000.00	$ 9,810.00	$ 5,236.00	$ 10,000.00
100-4064200-5304	LIABILITY INSURANCE	$ 2,000.00	$ 1,930.00	$ 850.00	$ 2,000.00
100-4064200-7113	IN KIND COSTS	$ -	$ -	$ 5,000.00	$ 15,000.00
100-4064200-7115	SHARED MAINTENANCE	$ 20,000.00	$ 33,850.00	$ 9,594.00	$ 20,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	$ -	$ 6,520.00	$ 8,523.00	$ 7,000.00
	TOTAL BUILDING SERVICES	$ 87,500.00	$ 85,500.00	$ 49,371.00	$ 88,850.00
	PARKS & RECREATION				
100-4071310-3160	CONTRACTURAL SER/JN BLUE	$ 1,425.00	$ 1,000.00	$ 410.00	$ 1,000.00
100-4071310-5699	CONTRIBUTION/CCP&R	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
100-4071310-6017	CHRISTMAS LIGHTS	$ 500.00	$ 400.00	$ 350.00	$ 400.00
100-4071310-6018	ROSE HILL IMPROVEMENTS	$ 6,000.00	$ 5,000.00	$ 279.00	$ 5,000.00
	TOTAL PARKS & RECREATION	$ 12,925.00	$ 11,400.00	$ 1,039.00	$ 11,400.00
	PLANNING				
100-4081100-1155	COMPENSATION	$ 75,375.00	$ 75,375.00	$ 40,316.00	$ 77,435.00

100-4081100-3190	PROFESSIONAL SERVICES	$ 17,500.00	$ 4,500.00	$ 7,460.00	$ 5,000.00
100-4081100-3500	PRINTING	$ 500.00	$ 200.00	$ -	$ 200.00
100-4081100-5510	MILEAGE	$ 750.00	$ 750.00	$ 174.00	$ 750.00
100-4081100-5540	TRAINING	$ 750.00	$ 500.00	$ -	$ 500.00
100-4081100-5810	DUES	$ 1,000.00	$ 600.00	$ 415.00	$ 600.00
100-4081100-6001	OFFICE EQUIPMENT	$ 200.00	$ 100.00	$ 21.00	$ 100.00
100-4081100-6012	PUBLICATIONS	$ 200.00	$ -	$ -	$ -
	TOTAL PLANNING	$ 96,275.00	$ 82,025.00	$ 48,386.00	$ 84,585.00
	BOARD OF ZONING APPEALS				
100-4081400-1110	EXPENSE COMPENSATION	$ 500.00	$ 500.00	$ 160.00	$ 500.00
100-4081400-5540	TRAINING	$ 500.00	$ 500.00	$ -	$ -
	TOTAL BOARD OF ZONING APPEALS	$ 1,000.00	$ 1,000.00	$ 160.00	$ 500.00
	ECONOMIC DEVELOPMENT				
100-4081500-5410	TOD SIGNS	$ 2,000.00	$ 2,000.00	$ -	$ -
100-4081500-5411	WAYFINDING SIGNS	$ 10,000.00	$ 10,000.00	$ -	$ -
100-4081500-5697	IDA GRANT MATCH	$ 10,000.00	$ 30,000.00	$ 30,000.00	$ 54,000.00
100-4081500-5698	GRANT AND MATCHING FUNDS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 18,000.00
	TOTAL ECONOMIC DEVELOPMENT	$ 52,000.00	$ 72,000.00	$ 50,000.00	$ 82,000.00
	PLANNING COMMISSION				
100-4081600-1111	EXPENSE COMPENSATION	$ 6,000.00	$ 5,000.00	$ 1,130.00	$ 5,000.00
100-4081600-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4081600-5810	DUES	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL PLANNING COMMISSION	$ 7,250.00	$ 6,250.00	$ 1,130.00	$ 6,250.00
	B'VILLE AREA DEV AUTHORITY				
100-4081700-1111	EXPENSE COMPENSATION	$ 2,500.00	$ 2,500.00	$ 530.00	$ 2,500.00
100-4081700-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 250.00
100-4081700-5810	DUES	$ 125.00	$ 125.00	$ -	$ 125.00
	TOTAL B'VILLE AREA DEV AUTHORITY	$ 2,875.00	$ 2,875.00	$ 530.00	$ 2,875.00
	ARCHITECTURAL REVIEW BOARD				
100-4081800-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 500.00
	TOTAL ARCHITECTURAL REVIEW BD	$ 250.00	$ 250.00	$ -	$ 500.00
	CAPITAL OUTLAY				
100-4094200-8200	PW SITE EXPANSION-RESERVE				
100-4094200-8201	CHRISTMAS DECORATIONS				
100-4094200-8225	COMPUTER REPLACEMENT	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
100-4094200-8231	Police Cruiser	$ 30,000.00	$ -	$ -	$ -
100-4094200-8338	ONE TON DUMP	$ -	$ 40,000.00	$ 15,050.00	
100-4094200-8339	SALT BOX/SNOW PLOW	$ -	$ 9,600.00	$ -	
100-4094200-8340	MOWER	$ 7,555.00	$ -	$ -	$ 6,000.00
100-4094200-8345	PW TON DUMP BED	$ 7,775.00	$ -	$ -	
100-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ -	
100-4094200-8411	CAPITAL RESERVE				$ 24,508.00
100-4094200-8421	PD IN CAR CAMERA REP	$ 12,000.00	$ -	$ -	
100-4094200-8450	HVAC JOINT GOV CTR	$ -	$ -	$ -	
100-4094200-8500	PPTRA RESERVE	$ 54,917.00	$ -	$ -	$ 10,000.00
100-4094200-8601	PD SOFTWARE UPGRADE				$ 25,610.00
100-4094200-8603	PD SERVER REPLACEMENT				$ 5,000.00
	TOTAL CAPITAL OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 75,118.00
	CONTINGENCY				
100-4094300-5800	CONTINGENCY (3%)	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 85,560.00
	TOTAL CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 85,560.00
	DEBT SERVICE				
100-4095000-9110	CIP PRINCIPAL	$ 30,500.00	$ 31,800.00	$ 15,727.00	$ 33,120.00
100-4095000-9120	CIP INTEREST	$ 90,980.00	$ 89,680.00	$ 45,011.00	$ 88,360.00
100-4095000-9130	RDA DEBT SER RESERVE	$ 12,147.00	$ 12,147.00	$ -	$ 12,147.00
	TOTAL DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00

	TOTAL GENERAL FUND OPERATIONAL	$ 2,905,857.00	$ 2,792,710.00	$ 1,646,026.00	$ 2,851,876.00
	TOTAL GENERAL FUND CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 85,560.00
	TOTAL GENERAL FUND CAP OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 75,118.00
	TOTAL GENERAL FUND DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00
	TOTAL GENERAL FUND EXPENSES	**$ 3,301,024.00**	**$ 3,216,358.00**	**$ 1,741,899.00**	**$ 3,146,181.00**
	WATER FUND				
	PERSONNEL				
501-4012220-1140	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 38,460.00
501-4012220-2100	SOCIAL SECURITY	$ 19,385.00	$ 18,900.00	$ 8,857.00	$ 18,525.00
501-4012220-2210	RETIREMENT - LEOS	$ 23,525.00	$ 21,255.00	$ 8,516.00	$ 27,075.00
501-4012220-2220	VMLIP - STD	$ -	$ 155.00	$ 134.00	$ 150.00
501-4012220-2230	VMLIP - LTD	$ -	$ 1,340.00	$ 375.00	$ 1,300.00
501-4012220-2300	HEALTH INSURANCE	$ 35,445.00	$ 35,000.00	$ 15,748.00	$ 37,255.00
501-4012220-2400	LIFE INSURANCE	$ 3,015.00	$ 3,260.00	$ 1,184.00	$ 2,860.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	$ 280.00	$ 215.00	$ 7.00	$ 180.00
501-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 8,250.00	$ 5,800.00	$ 6,400.00
501-4012220-3145	PROFESSIONAL SERVICES	$ 1,000.00	$ 1,000.00	$ -	$ 100.00
501-4012220-3170	MISS UTILITY	$ 2,000.00	$ 1,900.00	$ 292.00	$ 1,000.00
501-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ 2,000.00	$ 1,685.00	$ 2,000.00
501-4012220-5210	POSTAGE	$ 3,500.00	$ 2,500.00	$ 1,129.00	$ 2,500.00
501-4012220-5540	TRAINING	$ -	$ -	$ -	$ 1,000.00
501-4012220-6001	OFFICE SUPPLIES	$ 650.00	$ 650.00	$ 225.00	$ 650.00
	TOTAL PERSONNEL	**$ 135,975.00**	**$ 134,250.00**	**$ 61,952.00**	**$ 139,455.00**
	TREATMENT				
501-4012222-1147	COMPENSATION	$ 156,500.00	$ 150,500.00	$ 59,168.00	$ 143,810.00
501-4012222-2830	CERTIFICATION FEES	$ 400.00	$ 900.00	$ 100.00	$ 500.00
501-4012222-2840	STATE CONNECTION FEES	$ 5,000.00	$ 5,100.00	$ 4,708.00	$ 5,100.00
501-4012222-2850	LAB TESTING	$ 10,000.00	$ 10,000.00	$ 1,427.00	$ 10,000.00
501-4012222-3110	MEDICAL EXAMS	$ 200.00	$ 200.00	$ 155.00	$ 200.00
501-4012222-3145	PROFESSIONAL SERVICES	$ 15,000.00	$ 10,000.00	$ 4,316.00	$ 15,000.00
501-4012222-3210	SLUDGE REMOVAL	$ 20,000.00	$ 22,000.00	$ 13,350.00	$ 22,000.00
501-4012222-3220	CLEAN RIVER INTAKE	$ -	$ -	$ -	$ 1,000.00
501-4012222-3310	REPAIR & MAINTENANCE	$ 39,000.00	$ 40,000.00	$ 22,677.00	$ 40,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	$ 1,700.00	$ 1,700.00	$ -	$ 500.00
501-4012222-5110	ELECTRICITY	$ 53,500.00	$ 55,000.00	$ 27,710.00	$ 55,000.00
501-4012222-5120	FUEL/OIL HEAT	$ 2,500.00	$ 2,700.00	$ 97.00	$ 2,700.00
501-4012222-5230	TELECOMMUNICATIONS	$ 2,800.00	$ 2,500.00	$ 1,484.00	$ 2,500.00
501-4012222-5415	COPIER LEASE				$ 600.00
501-4012222-5540	TRAINING	$ 3,500.00	$ 2,500.00	$ 117.00	$ 2,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	$ 2,100.00	$ 2,100.00	$ 2,640.00	$ 2,700.00
501-4012222-5810	DUES	$ 1,000.00	$ 1,000.00	$ 295.00	$ 1,000.00
501-4012222-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 124.00	$ 1,000.00
501-4012222-6004	LAB SUPPLIES	$ 3,600.00	$ 3,600.00	$ 1,212.00	$ 3,600.00
501-4012222-6005	JANITORIAL SUPPLIES	$ 700.00	$ 700.00	$ 348.00	$ 700.00
501-4012222-6008	GASOLINE & OIL	$ 6,200.00	$ 6,200.00	$ 1,386.00	$ 6,200.00
501-4012222-6011	UNIFORMS	$ 500.00	$ 500.00	$ 37.00	$ 500.00
501-4012222-6014	TOOLS	$ 250.00	$ 250.00	$ 164.00	$ 250.00
501-4012222-6019	SAFETY EQUIPMENT	$ 2,500.00	$ 2,000.00	$ 523.00	$ 2,000.00
501-4012222-6020	PERSONAL EQUIPMENT	$ 600.00	$ 600.00	$ 18.00	$ 600.00
501-4012222-6025	CHEMICALS	$ 33,000.00	$ 43,000.00	$ 15,364.00	$ 40,000.00
	TOTAL TREATMENT	**$ 361,550.00**	**$ 364,050.00**	**$ 157,420.00**	**$ 359,960.00**
	DISTRIBUTION & MAINTENANCE				
501-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 92,895.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	$ 45,000.00	$ 42,750.00	$ 9,144.00	$ 42,750.00
501-4012224-6007	MATERIALS & SUPPLIES	$ 12,500.00	$ 11,875.00	$ 7,279.00	$ 11,875.00
501-4012224-6019	SAFETY EQUIPMENT	$ 750.00	$ 710.00	$ 232.00	$ 710.00
501-4012224-6030	NEW SERVICE SUPPLIES	$ 4,000.00	$ 3,800.00	$ 1,500.00	$ 3,000.00
	TOTAL DISTRIBUTION & MAINT	**$ 149,650.00**	**$ 147,285.00**	**$ 56,457.00**	**$ 151,230.00**
	CAPITAL OUTLAY				
501-4094200-8102	TANK REPAIR & MAINT RESERVE				

501-4094200-8210	DEPRECIATION EXPENSE	$ -	$ -	$ -	
501-4094200-8211	CAPITAL RESERVES	$ -	$ 27,110.00	$ -	
501-4094200-8361	WATER LINE UPGRADES	$ 75,000.00	$ 75,000.00	$ 9,540.00	$ 150,000.00
501-4094200-8368	LEAK DETECTOR	$ -	$ 12,000.00	$ -	
501-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 25,000.00	$ -	$ 25,000.00
501-4094200-8605	WTP BUILDING MAINTENANCE				$ 33,000.00
	TOTAL CAPITAL OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	CONTINGENCY				
501-4094300-5800	CONTINGENCY (3.5%)	$ 32,359.00	$ 32,359.00		$ 31,105.00
	TOTAL CONTINGENCY	$ 32,359.00	$ 32,359.00	$ -	$ 31,105.00
	TOTAL WATER FUND OPERATIONAL	$ 647,175.00	$ 645,585.00	$ 275,829.00	$ 650,645.00
	TOTAL WATER FUND CONTINGENCY	$ 32,359.00	$ 32,280.00	$ -	$ 31,105.00
	TOTAL WATER FUND CAP OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	TOTAL WATER FUND EXPENSES	$ 754,534.00	$ 816,975.00	$ 285,369.00	$ 889,750.00
	SEWER FUND				
	PERSONNEL				
502-4012220-1114	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 35,460.00
502-4012220-2100	SOCIAL SECURITY	$ 24,625.00	$ 24,750.00	$ 12,397.00	$ 24,500.00
502-4012220-2210	RETIREMENT- LEOS	$ 29,875.00	$ 27,820.00	$ 11,918.00	$ 35,805.00
502-4012220-2220	VMLIP - STD	$ -	$ 200.00	$ 239.00	$ 195.00
502-4012220-2230	VMLIP - LTD	$ -	$ 1,760.00	$ 640.00	$ 1,720.00
502-4012220-2300	HEALTH INSURANCE	$ 45,025.00	$ 46,000.00	$ 21,105.00	$ 49,275.00
502-4012220-2400	LIFE INSURANCE	$ 3,830.00	$ 4,270.00	$ 1,657.00	$ 3,780.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	$ 355.00	$ 280.00	$ 9.00	$ 240.00
502-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 10,500.00	$ 7,558.00	$ 8,500.00
502-4012220-3145	PROFESSIONAL SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 1,000.00
502-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ -	$ 1,685.00	$ 2,000.00
502-4012220-5210	POSTAGE	$ 5,000.00	$ 7,000.00	$ 3,506.00	$ 7,000.00
502-4012220-6001	OFFICE SUPPLIES	$ 950.00	$ 500.00	$ 673.00	$ 750.00
	TOTAL PERSONNEL	$ 158,835.00	$ 162,905.00	$ 79,387.00	$ 170,225.00
	TREATMENT				
502-4012222-1147	COMPENSATION	$ 232,500.00	$ 235,800.00	$ 105,339.00	$ 235,530.00
502-4012222-2830	CERTIFICATION FEES	$ 900.00	$ 400.00	$ 80.00	$ 900.00
502-4012222-2850	LAB TESTING	$ 30,000.00	$ 25,000.00	$ 9,763.00	$ 25,000.00
502-4012222-3145	PROFESSIONAL SERVICES	$ 25,000.00	$ 15,000.00	$ 9,534.00	$ 15,000.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	$ 45,000.00	$ 35,000.00	$ 10,957.00	$ 30,000.00
502-4012222-3310	REPAIR & MAINTENANCE	$ 90,000.00	$ 60,000.00	$ 61,533.00	$ 90,000.00
502-4012222-5110	ELECTRICITY	$ 195,000.00	$ 160,000.00	$ 57,192.00	$ 150,000.00
502-4012222-5230	TELECOMMUNICATIONS	$ 5,300.00	$ 5,000.00	$ 2,032.00	$ 5,000.00
502-4012222-5415	COPIER LEASE				$ 3,000.00
502-4012222-5540	TRAINING	$ 6,500.00	$ 6,500.00	$ 55.00	$ 5,000.00
502-4012222-5690	Discharge Permit Renewal	$ 3,100.00	$ 3,100.00	$ -	$ 3,100.00
502-4012222-5810	DUES	$ 500.00	$ 500.00	$ 126.00	$ 500.00
502-4012222-6001	OFFICE SUPPLIES	$ 2,500.00	$ 2,500.00	$ 702.00	$ 2,500.00
502-4012222-6004	LAB SUPPLIES	$ 9,000.00	$ 9,000.00	$ 639.00	$ 8,000.00
502-4012222-6005	JANITORIAL SUPPLIES	$ 1,000.00	$ 1,000.00	$ 462.00	$ 1,000.00
502-4012222-6008	DIESEL FUEL	$ 8,000.00	$ 8,000.00	$ 2,580.00	$ 8,000.00
502-4012222-6011	UNIFORMS	$ 800.00	$ 800.00	$ 110.00	$ 800.00
502-4012222-6014	TOOLS	$ 2,000.00	$ 1,500.00	$ 106.00	$ 1,000.00
502-4012222-6019	SAFETY EQUIPMENT	$ 3,000.00	$ 3,000.00	$ 602.00	$ 3,000.00
502-4012222-6020	PERSONAL EQUIPMENT	$ 1,000.00	$ 800.00	$ -	$ 800.00
502-4012222-6025	CHEMICALS	$ 125,000.00	$ 100,000.00	$ 44,842.00	$ 100,000.00
	TOTAL TREATMENT	$ 786,100.00	$ 672,900.00	$ 306,654.00	$ 688,130.00
	DISTRIBUTION & MAINTENANCE				
502-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 92,895.00
502-4012224-3310	EQUIPMENT MAINTENANCE	$ 1,900.00	$ 1,805.00	$ 2,555.00	$ 2,000.00
502-4012224-3330	REPAIR & MAINTENANCE	$ 7,500.00	$ 7,125.00	$ 8,973.00	$ 8,000.00
502-4012224-6007	MATERIALS & SUPPLIES	$ 6,400.00	$ 6,080.00	$ 4,398.00	$ 6,080.00
502-4012224-6019	SAFETY EQUIPMENT	$ 300.00	$ 285.00	$ -	$ 285.00
502-4012224-6030	NEW SERVICE SUPPLIES	$ 3,000.00	$ 2,850.00	$ -	$ 2,850.00

	TOTAL DISTRIBUTION & MAINT	$ 106,500.00	$ 106,295.00	$ 54,228.00	$ 112,110.00
	CAPITAL PROJECTS				
502-4094100-8001	OUTFALL LINE	$ -	$ -	$ 71,000.00	
502-4094100-8003	NEW WWTP	$ 1,000,000.00	$ -	$ 65,793.00	
	TOTAL CAPITAL PROJECTS	$ 1,000,000.00	$ -	$ 136,793.00	$ -
	CAPITAL OUTLAY				
502-4094200-8110	WWTP UPGRADES	$ -	$ -	$ -	
502-4094200-8134	Sewer Collection Sys Rehab	$ 100,000.00	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8210	DEPRECIATION	$ -	$ -	$ -	
502-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ 16,237.00	
502-4094200-8411	Capital Reserve	$ -	$ 11,200.00	$ -	$ 156,295.00
502-4094200-8540	MEMBRANE REPLACEMENT RESERVE	$ -	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 15,000.00	$ -	$ 25,000.00
502-4094200-8602	3/4 TON PICKUP (1/2 VDOT)				$ 16,500.00
502-4094200-8604	STORM SEWER CAMERA (1/2 VDOT)				$ 16,000.00
	TOTAL CAPITAL OUTLAY	$ 100,000.00	$ 148,645.00	$ 16,237.00	$ 313,795.00
	CONTINGENCY				
502-4094300-5800	CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	TOTAL CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	DEBT SERVICE				
502-4095000-9118	VRA PRINCIPAL	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND OPERATIONAL	$ 1,051,435.00	$ 942,100.00	$ 440,269.00	$ 970,465.00
	TOTAL SEWER FUND CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	TOTAL SEWER FUND CAP OUTLAY	$ 1,100,000.00	$ 148,645.00	$ 153,030.00	$ 313,795.00
	TOTAL SEWER FUND DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND EXPENSES	$ 2,674,007.00	$ 1,607,850.00	$ 829,799.00	$ 1,802,600.00
	TOTAL EXPENSES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 2,857,067.00**	**$ 5,838,531.00**

ATTACHMENT 4

FY 2015-2016 SCENARIO L5
BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- Proposed increase in Personal Property tax from $1.05 to $1.25
- PPTRA remains at 70%
- Proposed increase in Real Estate tax rates from $0.136 to $0.176
- No proposed increase in Vehicle Decal Rates
- No Proposed increase in Business & Professional License rates
- Police 599 and Rolling Stock per State projections
- 3% increase in Water Tank Site Lease per the agreement plus additional site lease
- Proposed implementation of 2% Lodging Tax.

WATER FUND

- Proposed increase in Treatment Fees from $8.00 to $8.40 per TG
- Ten Availability Fees projected

SEWER FUND

- No proposed increase in Treatment Fees.
- Ten Availability Fees projected

OPERATING EXPENSES

ALL FUNDS

- 1.5% COLA with some market payroll increases are proposed.
- 9.73% increase in Health Care costs.
- Add VRS LEOS Coverage
- TOTAL BUDGET increase of 3.49%

GENERAL FUND

- Increase in Maintenance & Operational Expenses of 2.11%
- Debt Service reflects a deposit to RDA Debt Service Reserve Fund
- Contingency is 3% of the Operating Budget
- General Fund total decrease of 2.19%

WATER FUND

- Increase in Maintenance & Operational Expenses of .32%
- There is currently no Debt Service in the Water Fund
- Contingency is 5.25 % of the Operating Budget
- Water Fund total increase of 8.90% due to Capital Outlay and Reserves

SEWER FUND

- Increase in Maintenance & Operational Expenses of 2.61%
- Reduction in anticipated electricity costs
- Debt service reflects payment to VRA
- Contingency is 5% of the Operating Budget
- Sewer Fund total increase of 12.11%

FY 15-16 BUDGET SCENARIO L5
SYNOPSIS

REVENUES		GENERAL FUND
Fund Balance	$	-
TOTAL FUND BALANCE	$	-
Revenue from Local Sources	$	1,226,500.00
Other Local Taxes	$	910,800.00
Permits, Fees & Licenses	$	11,500.00
Fines & Forfeitures	$	32,000.00
Revenue from Money /Prop	$	82,500.00
Charges for Services	$	8,100.00
Miscellaneous Revenues	$	1,000.00
Recovered Costs	$	5,000.00
TOTAL LOCAL REVENUE	$	2,277,400.00
Revenue from the Commonwealth		
Non-Categorical Aid	$	301,917.00
Categorical Aid	$	536,864.00
TOTAL FROM THE COMMONWEALTH	$	838,781.00
Revenue from Other Sources	$	1,000.00
TOTAL REVENUE FROM OTHER SOURCES	$	1,000.00

EXPENSES		GENERAL FUND
Town Council	$	25,900.00
Town Clerk	$	38,000.00
Town Manager	$	131,050.00
Legal Services	$	30,000.00
Personnel	$	357,750.00
Independent Auditor	$	15,300.00
Town Treasurer	$	95,000.00
Finance & Accounting	$	58,800.00
Central Admin & Purchasing	$	60,685.00
Risk Management	$	52,000.00
Engineering Services	$	5,000.00
Elections	$	1,500.00
Public Defender Fees	$	2,000.00
Police Department	$	559,894.00
Traffic Control	$	2,500.00
Emergency Services	$	2,000.00
Volunteer Fire Department	$	39,000.00
Rescue Services	$	67,920.00
Correction & Dentention	$	250.00
Public Works Administration	$	61,050.00
Hwys, Strts Bridges & Swlks	$	185,705.00
VDOT Street Maintenance	$	431,812.00
Street Lights	$	79,000.00
Snow Removal	$	2,000.00
Parking Meters & Lots	$	1,500.00
Street & Road Cleaning	$	4,000.00
Refuse Collection	$	230,000.00
Refuse Disposal	$	20,000.00
General Properties	$	15,300.00
Building Services	$	88,850.00
Parks & Recreation	$	11,400.00
Planning	$	84,585.00
Board of Zoning Appeals	$	500.00
Economic Development	$	82,000.00
Planning Commission	$	6,250.00
BADA	$	2,875.00
ARB	$	500.00
TOTAL OPERATING EXPENSES	$	2,851,876.00
Capital Outlay	$	50,610.00
TOTAL CAPITAL OUTLAY	$	50,610.00
Contingency (2.84%)	$	81,068.00
TOTAL CONTINGENCY	$	81,068.00
Debt Service	$	133,627.00

		TOTAL DEBT SERVICE	$ 133,627.00
TOTAL GENERAL FUND REVENUE	**$ 3,117,181.00**	**TOTAL GENERAL FUND EXPENSES**	**$ 3,117,181.00**
	$ -		

	WATER FUND		**WATER FUND**
Fund Balance	$ -	Personnel	$ 139,460.00
		Treatment	$ 358,135.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 150,085.00
Revenue from Money/Prop	$ 3,000.00	TOTAL OPERATING EXPENSES	$ 647,680.00
TOTAL REVENUE FROM MONEY/PROP	$ 3,000.00	Capital Outlay	$ 208,000.00
Charges for Services	$ 886,750.00	TOTAL CAPITAL OUTLAY	$ 208,000.00
TOTAL CHARGES FOR SERVICES	$ 886,750.00	Contingency (5.25%)	$ 34,070.00
		TOTAL CONTINGENCY	$ 34,070.00
TOTAL WATER FUND REVENUES	**$ 889,750.00**	**TOTAL WATER FUND EXPENSES**	**$ 889,750.00**
	$ -		

	SEWER FUND		**SEWER FUND**
Fund Balance	$ -	Personnel	$ 170,505.00
		Treatment	$ 685,305.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 110,965.00
Revenue from Money/Prop	$ 5,000.00	TOTAL OPERATING EXPENSES	$ 966,775.00
TOTAL REVENUE FROM MONEY/PROP	$ 5,000.00	Capital Outlay	$ 317,485.00
Charges for Services	$ 1,797,600.00	TOTAL CAPITAL OUTLAY	$ 317,485.00
TOTAL CHARGES FOR SERVICES	$ 1,797,600.00	Contingency	$ 48,340.00
		TOTAL CONTINGENCY	$ 48,340.00
		Debt Service	$ 470,000.00
		TOTAL DEBT SERVICE	$ 470,000.00
TOTAL SEWER FUND REVENUE	**$ 1,802,600.00**	**TOTAL SEWER FUND EXPENSES**	**$ 1,802,600.00**
	$ -		
TOTAL REVENUES ALL FUNDS	**$ 5,809,531.00**	**TOTAL EXPENSES ALL FUNDS**	**$ 5,809,531.00**
	$ -		

SCENARIO L5	FY 15-16 DRAFT BUDGET REVENUES				
Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	FUND BALANCE				
100-3000000-0000	FUND BALANCE FORWARD	$ 704,806.00	$ 386,940.00	$ -	$ -
	TOTAL FUND BALANCE	$ 704,806.00	$ 386,940.00	$	$
	REVENUE FROM LOCAL SOURCES				
100-3110101-0000	CURRENT REAL ESTATE TAXES	$ 560,000.00	$ 660,000.00	$ 633,667.94	$ 833,500.00
100-3110102-0000	DEL REAL ESTATE TAXES	$ 2,500.00	$ 2,500.00		$ 2,500.00
100-3110201-0000	UTILITY REAL ESTATE TAXES	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00
100-3110301-0000	CURRENT PERS PROP TAXES	$ 155,000.00	$ 170,000.00	$ 341,365.00	$ 216,000.00
100-3110302-0000	DEL PERS PROP TAXES	$ 3,000.00	$ 3,000.00	$ (682.00)	$ 3,000.00
100-3110401-0000	MACHINERY & TOOLS	$ 155,000.00	$ 163,000.00	$ -	$ 160,000.00
100-3110601-0000	TAX PENALTIES	$ 3,000.00	$ 3,000.00	$ 1,973.00	$ 3,000.00
100-3110602-0000	TAX INTEREST	$ 1,500.00	$ 1,500.00	$ 1,762.00	$ 1,500.00
	TOTAL REV FROM LOCAL SOURCES	$ 887,000.00	$ 1,010,000.00	$ 978,085.94	$ 1,226,500.00
	OTHER LOCAL TAXES				
100-3120101-0000	LOCAL SALES TAX	$ 150,000.00	$ 160,000.00	$ 91,259.00	$ 175,000.00
100-3120201-0000	CONSUMER UTILITY TAX	$ 90,000.00	$ 90,000.00	$ 41,604.00	$ 90,000.00
100-3120300-0000	BUSINESS LICENSE	$ 185,000.00	$ 185,000.00	$ 2,186.00	$ 185,000.00
100-3120402-0000	REC FRANCHISE FEES	$ 28,000.00	$ 25,000.00	$ 15,470.00	$ 27,000.00
100-3120501-0000	AUTO LICENSE	$ 90,000.00	$ 90,000.00	$ 79,993.00	$ 90,000.00
100-3120601-0000	BANK FRANCHISE TAXES	$ 110,000.00	$ 110,000.00	$ -	$ 140,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	$ -	$ -	$ -	$ 1,300.00
100-3121001-0000	LODGING TAX (2%)	$ -	$ -	$ -	$ 17,500.00
100-3121101-0000	MEALS TAX (4%)	$ 90,000.00	$ 192,000.00	$ 89,233.00	$ 185,000.00
	TOTAL OTHER LOCAL TAXES	$ 743,000.00	$ 852,000.00	$ 319,745.00	$ 910,800.00
	PERMITS, FEES & LICENSES				
100-3130304-0000	LAND USE APPLICATION FEES	$ 1,000.00	$ 1,000.00	$ 1,245.00	$ 1,500.00
100-3130307-0000	ZONING & SUBDIVISION FEES	$ 10,000.00	$ 10,000.00	$ 16,050.00	$ 10,000.00
	TOTAL PERMITS, FEES & LICENSES	$ 11,000.00	$ 11,000.00	$ 17,295.00	$ 11,500.00
	FINES & FORFEITURES				
100-3140101-0000	COURT FINES	$ 35,000.00	$ 20,000.00	$ 22,067.00	$ 30,000.00
100-3140102-0000	PARKING METER FINES	$ 2,750.00	$ 2,750.00	$ 1,009.00	$ 2,000.00
	TOTAL FINES & FORFEITURES	$ 37,750.00	$ 22,750.00	$ 23,076.00	$ 32,000.00
	REVENUE FROM MONEY OR PROP				
100-3150101-0000	INTEREST ON DEPOSITS	$ 15,000.00	$ 7,000.00	$ 3,383.00	$ 6,000.00
100-3150201-0000	RENTAL OF PROPERTY	$ 12,000.00	$ 12,000.00	$ 6,000.00	$ 12,000.00
100-3150205-0000	WATER TANK SITE LEASE	$ 29,400.00	$ 63,600.00	$ 16,178.00	$ 64,500.00
	TOTAL FROM MONEY OR PROP	$ 56,400.00	$ 82,600.00	$ 25,561.00	$ 82,500.00
	CHARGES FOR SERVICES				
100-3160703-0000	PARKING METERS	$ 8,000.00	$ 8,000.00	$ 4,079.00	$ 8,000.00
100-3161502-0000	SALE OF PUBLICATIONS	$ 100.00	$ 100.00	$ -	$ 100.00
	TOTAL CHARGES FOR SERVICES	$ 8,100.00	$ 8,100.00	$ 4,079.00	$ 8,100.00
	MISCELLANEOUS REVENUES				
100-3189905-0000	SALE OF SURPLUS	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	TOTAL MISC REVENUES	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	RECOVERED COSTS				
100-3190203-0000	REIMBURSABLE FEES	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL RECOVERED COSTS	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL LOCAL REVENUES	$ 2,454,056.00	$ 2,379,390.00	$ 1,360,161.94	$ 2,277,400.00

	REVENUE FROM THE COMMONWEALTH				
	NON-CATEGORICAL AID				
100-3220107-0000	ROLLING STOCK TAX	$ 2,000.00	$ 2,000.00	$ 2,021.00	$ 2,000.00
100-3220109-0000	PPTRA	$ 209,917.00	$ 209,917.00	$ 209,917.00	$ 209,917.00
100-3220201-0000	COMMUNICATION TAX	$ 100,000.00	$ 90,000.00	$ 47,119.00	$ 90,000.00
	TOTAL NON-CATEGORICAL AID	$ 311,917.00	$ 301,917.00	$ 259,057.00	$ 301,917.00
	CATEGORICAL AID				
100-3240103-0000	599 LAW ENFORCEMENT GRANT	$ 74,052.00	$ 74,052.00	$ 37,026.00	$ 74,052.00
100-3240103-0000	LE BLOCK GRANT	$ -	$ -	$ -	$ -
100-3240201-0000	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
100-3240300-0000	VDOT LANE MILE ALLOWANCE	$ 431,812.00	$ 431,812.00	$ 228,374.00	$ 431,812.00
100-3240301-0000	VDOT ROAD MAINTENANCE	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00
100-3240302-0000	LITTER CONTROL GRANT	$ 2,000.00	$ 2,000.00	$ 1,889.00	$ 2,000.00
100-3240311-0000	ST EMERGENCY R&R	$ -	$ -	$ -	$ -
100-3240312-0000	VA COMMISSION FOR THE ARTS	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL CATEGORICAL AID	$ 534,051.00	$ 534,051.00	$ 285,588.00	$ 536,864.00
	TOTAL FROM THE COMMONWEALTH	$ 845,968.00	$ 835,968.00	$ 544,645.00	$ 838,781.00
	REVENUE FROM THE FEDERAL GOVERNMENT				
	CATEGORICAL AID				
100-3340102-0000	FEDERAL FIRE FUND PROGRAM	$ -	$ -	$ -	$ -
100-3340311-0000	FEDERAL EMERGENCY R&R	$ -	$ -	$ -	$ -
	TOTAL CATEGORICAL AID	$ -	$ -	$ -	$ -
	TOTAL FROM FEDERAL GOVERNMENT	$ -	$ -	$ -	$ -
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
100-3410201-0000	MISCELLANEOUS REVENUES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL GENERAL FUND REVENUES	$ 3,301,024.00	$ 3,216,358.00	$ 1,931,870.94	$ 3,117,181.00
	WATER FUND				
	FUND BALANCE				
501-3000000-0000	FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
501-3150102-0000	INTEREST ON INVESTMENTS	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	TOTAL FROM USE OF MONEY OR PROP	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	CHARGES FOR SERVICES				
501-3160110-0000	TREATMENT FEES	$ 674,000.00	$ 754,000.00	$ 391,514.00	$ 800,900.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	$ 30,000.00	$ 30,000.00	$ 14,562.00	$ 30,000.00
501-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (289.00)	$ 100.00
501-3160113-0000	AVAILABILITY CHARGES	$ 10,500.00	$ 26,250.00	$ 26,250.00	$ 52,500.00
501-3160114-0000	CONNECTION CHARGES	$ -	$ -	$ 130.00	$ -
501-3160115-0000	METER FEES	$ 650.00	$ 1,625.00	$ 1,950.00	$ 3,250.00
	TOTAL CHARGES FOR SERVICES	$ 715,250.00	$ 811,975.00	$ 434,117.00	$ 886,750.00
	TOTAL WATER FUND	$ 754,534.00	$ 816,975.00	$ 438,515.00	$ 889,750.00

	SEWER FUND				
	FUND BALANCE				
502-3000000-0000	FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
502-3150101-0000	INTEREST INCOME	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	TOTAL REVENUE FROM MONEY OR PROP	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	CHARGES FOR SERVICES				
502-3160110-0000	TREATMENT FEES	$ 1,540,000.00	$ 1,486,000.00	$ 797,989.00	$ 1,570,000.00
502-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (136.00)	$ 100.00
502-3160113-0000	AVAILABILITY CHARGES	$ 45,500.00	$ 113,750.00	$ 136,500.00	$ 227,500.00
	TOTAL CHARGES FOR SERVICES	$ 1,585,600.00	$ 1,599,850.00	$ 934,353.00	$ 1,797,600.00
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
502-3410401-0000	VRA LOAN	$ 500,000.00	$ -	$ -	$ -
502-3410402-0000	WQIF Grant	$ 500,000.00	$ -	$ -	$ -
	TOTAL NON-REVENUE RECEIPTS	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL FROM OTHER SOURCES	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL SEWER FUND	$ 2,674,007.00	$ 1,607,850.00	$ 938,541.00	$ 1,802,600.00
	TOTAL REVENUES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 3,308,926.94**	**$ 5,809,531.00**

FY 15-16 DRAFT BUDGET EXPENSES

Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	TOWN COUNCIL				
100-4011100-1111	EXPENSE COMPENSATION	$ 18,900.00	$ 18,900.00	$ 9,450.00	$ 18,900.00
100-4011100-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS	$ 7,500.00	$ -	$ -	$ -
100-4011100-5800	MISCELLANEOUS	$ 1,000.00	$ 1,500.00	$ -	$ 1,000.00
100-4011100-5810	Dues	$ 2,300.00	$ 2,300.00	$ 2,302.00	$ 3,000.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	$ 2,000.00	$ 2,250.00	$ 650.00	$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	$ 250.00	$ -	$ -	$ -
	TOTAL TOWN COUNCIL	$ 32,950.00	$ 25,950.00	$ 12,402.00	$ 25,900.00
	TOWN CLERK				
100-4011200-1114	SALARIES/WAGES/TNCLK	$ 44,290.00	$ 44,290.00	$ 12,413.00	$ 36,800.00
100-4011200-5540	EDUCATION/TRAINING	$ 750.00	$ 500.00	$ -	$ 1,000.00
100-4011200-5810	DUES	$ 100.00	$ 200.00	$ -	$ 200.00
	TOTAL TOWN CLERK	$ 45,140.00	$ 44,990.00	$ 12,413.00	$ 38,000.00
	TOWN MANAGER				
100-4012110-1112	COMPENSATION	$ 124,800.00	$ 124,800.00	$ 69,686.00	$ 129,000.00
100-4012110-5230	TELECOMMUNICATIONS				$ 600.00
100-4012110-5510	MILEAGE	$ 150.00	$ 150.00	$ -	$ 150.00
100-4012110-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4012110-5810	DUES	$ 350.00	$ 300.00	$ 298.00	$ 300.00
	TOTAL TOWN MANAGER	$ 126,300.00	$ 126,250.00	$ 69,984.00	$ 131,050.00
	LEGAL SERVICES				
100-4012210-3150	PROFESSIONAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00
	TOTAL LEGAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00

	PERSONNEL				
100-4012220-2100	SOCIAL SECURITY	$ 72,980.00	$ 71,300.00	$ 40,177.00	$ 69,940.00
100-4012220-2210	RETIREMENT- LEOS	$ 88,530.00	$ 80,210.00	$ 39,508.00	$ 102,200.00
100-4012220-2220	VMLIP - STD	$ -	$ 580.00	$ 654.00	$ 560.00
100-4012220-2230	VMLIP - LTD	$ -	$ 5,100.00	$ 2,131.00	$ 4,905.00
100-4012220-2250	Line of Duty Act	$ 2,110.00	$ 3,000.00	$ 3,217.00	$ 3,550.00
100-4012220-2300	HEALTH INSURANCE	$ 133,430.00	$ 133,000.00	$ 63,772.00	$ 140,635.00
100-4012220-2400	LIFE INSURANCE	$ 11,355.00	$ 12,300.00	$ 5,492.00	$ 10,785.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	$ 1,050.00	$ 800.00	$ 25.00	$ 675.00
100-4012220-2700	WORKER'S COMPENSATION	$ 26,105.00	$ 30,000.00	$ 21,761.00	$ 24,000.00
100-4012220-3110	RANDOM DRUG SCREENING	$ 300.00	$ 450.00	$ 45.00	$ 500.00
	TOTAL PERSONNEL	$ 335,860.00	$ 336,740.00	$ 176,782.00	$ 357,750.00
	INDEPENDENT AUDITOR				
100-4012240-3120	CONTRACTUAL SERVICES	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOTAL INDEPENDENT AUDITOR	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOWN TREASURER				
100-4012410-1113	COMPENSATION	$ 89,600.00	$ 89,600.00	$ 48,957.00	$ 90,800.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	$ -	$ -	$ -	$ 2,000.00
100-4012410-3150	PROFESSIONAL SER/VEC	$ 950.00	$ 950.00	$ -	$ 100.00
100-4012410-5306	SURETY BONDS	$ 300.00	$ 300.00	$ 260.00	$ 300.00
100-4012410-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ 1,188.00	$ 1,500.00
100-4012410-5810	DUES	$ 150.00	$ 150.00	$ 300.00	$ 300.00
	TOTAL TOWN TREASURER	$ 92,000.00	$ 92,000.00	$ 50,705.00	$ 95,000.00
	FINANCE/ACCOUNTING				
100-4012430-1113	COMPENSATION	$ 56,050.00	$ 56,220.00	$ 30,329.00	$ 58,600.00
100-4012430-5540	TRAINING	$ 400.00	$ 400.00	$ -	$ 200.00
	TOTAL FINANCE/ACCOUNTING	$ 56,450.00	$ 56,620.00	$ 30,329.00	$ 58,800.00
	CENTRAL ADM/PURCHASING				
100-4012530-3320	MAINTENANCE CONTRACTS	$ 33,500.00	$ 34,525.00	$ 23,596.00	$ 22,350.00
100-4012530-3400	WEB SITE	$ 2,200.00	$ 2,000.00	$ 5,806.40	$ 5,135.00
100-4012530-3501	NEWSLETTER	$ 1,500.00	$ 1,500.00	$ -	$ 1,000.00
100-4012530-3600	ADVERTISING	$ 8,500.00	$ 7,000.00	$ 5,641.00	$ 7,000.00
100-4012530-5210	POSTAGE	$ 9,000.00	$ 8,000.00	$ 3,393.00	$ 8,000.00
100-4012530-5230	TELECOMMUNICATIONS	$ 2,700.00	$ 2,100.00	$ 990.00	$ 1,200.00
100-4012530-5415	COPIER LEASE				$ 3,000.00
100-4012530-5540	TRAINING	$ 750.00	$ 750.00	$ -	$ 1,500.00
100-4012530-5810	DUES	$ 500.00	$ 500.00	$ 300.00	$ 500.00
100-4012530-6001	OFFICE SUPPLIES	$ 12,500.00	$ 11,000.00	$ 4,984.60	$ 11,000.00
	TOTAL CENTRAL ADM/PURCHASING	$ 71,150.00	$ 67,375.00	$ 44,711.00	$ 60,685.00
	RISK MANAGEMENT				
100-4012550-5304	BLANKET EXCESS LIABILITY	$ 15,000.00	$ 13,500.00	$ 11,992.00	$ 13,200.00
100-4012550-5305	AUTOMOBILE INSURANCE	$ 9,000.00	$ 9,000.00	$ 8,469.00	$ 9,300.00
100-4012550-5307	VARISK-2	$ -	0	$ -	$ -
100-4012550-5308	SEMI-MULTI PERIL INS	$ 15,000.00	$ 11,500.00	$ 24,011.00	$ 26,500.00
100-4012550-5800	INSURANCE DEDUCTABLES	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00
	TOTAL RISK MANAGEMENT	$ 42,000.00	$ 37,000.00	$ 44,472.00	$ 52,000.00
	ENGINEERING SERVICES				
100-4012600-3140	ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	TOTAL ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	ELECTIONS				
100-4013100-1125	ELECTION OFFICIALS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4013100-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 459.00	$ 1,000.00
	TOTAL ELECTIONS	$ 1,500.00	$ 1,500.00	$ 459.00	$ 1,500.00
	PUBLIC DEFENDER FEES				
100-4021500-3150	PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00

	POLICE DEPARTMENT				
100-4031100-1139	COMPENSATION	$ 511,250.00	$ 500,000.00	$ 251,328.00	$ 479,600.00
100-4031100-3110	MEDICAL EXAMINATIONS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4031100-3115	PRE EMPLOYMENT DRUG SCREEN	$ 1,000.00	$ 500.00	$ 400.00	$ 1,000.00
100-4031100-3190	INTERPRETER	$ 400.00	$ 400.00	$ -	$ 400.00
100-4031100-3310	REPAIR & MAINTENANCE	$ 10,000.00	$ 9,875.00	$ 12,532.00	$ 12,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	$ 5,500.00	$ 8,088.00	$ 3,538.00	$ 7,500.00
100-4031100-4082	WILDLIFE MANAGEMENT	$ 6,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4031100-5210	POSTAGE	$ -	$ 275.00	$ 21.00	$ 250.00
100-4031100-5230	TELECOMMUNICATIONS	$ 1,750.00	$ 1,550.00	$ 387.00	$ 4,044.00
100-4031100-5415	COPIER LEASE				$ 3,000.00
100-4031100-5540	TRAINING	$ 12,000.00	$ 8,000.00	$ 4,793.00	$ 9,500.00
100-4031100-5810	DUES	$ 1,000.00	$ 3,045.00	$ 425.00	$ 2,050.00
100-4031100-5815	COMMUNITY RELATIONS	$ 700.00	$ 700.00	$ 852.00	$ 900.00
100-4031100-6001	OFFICE SUPPLIES	$ 2,000.00	$ 1,850.00	$ 477.00	$ 1,850.00
100-4031100-6008	GASOLINE & OIL	$ 24,288.00	$ 24,288.00	$ 8,418.00	$ 20,000.00
100-4031100-6010	POLICE SUPPLIES	$ 10,000.00	$ 8,000.00	$ 12,589.00	$ 12,300.00
100-4031100-6011	UNIFORMS	$ 4,000.00	$ 3,000.00	$ 2,771.00	$ 4,000.00
	TOTAL POLICE DEPARTMENT	$ 590,388.00	$ 571,071.00	$ 298,531.00	$ 559,894.00
	TRAFFIC CONTROL				
100-4031300-5699	COUNTY CONT/CROSSING GD	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	TOTAL TRAFFIC CONTROL	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	EMERGENCY SERVICES				
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL EMERGENCY SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	VOLUNTEER FIRE DEPARTMENT				
100-4032200-5699	CONTRIBUTION/JHEVFD	$ 25,000.00	$ 25,000.00	$ -	$ 25,000.00
100-4032200-5707	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
	TOTAL VOLUNTEER FIRE DEPT	$ 36,187.00	$ 36,187.00	$ 13,299.00	$ 39,000.00
	RESCUE SERVICES				
100-4032300-5699	PROFFESSIONAL SER EMT'S	$ 67,380.00	$ 67,920.00	$ -	$ 67,920.00
	TOTAL RESCUE SERVICES	$ 67,380.00	$ 67,920.00	$ -	$ 67,920.00
	CORRECTION & DETENTION				
100-4033200-5550	CONFINEMENT OF PRISONERS	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL CORRECTION & DETENTION	$ 250.00	$ 250.00	$ -	$ 250.00
	PUBLIC WORKS ADMINISTRATION				
100-4041100-1140	Compensation	$ 42,425.00	$ 42,425.00	$ 22,391.00	$ 42,700.00
100-4041100-3110	MEDICAL EXAMS	$ 550.00	$ 525.00	$ 632.00	$ 525.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	$ 7,000.00	$ 6,000.00	$ 6,986.00	$ 7,000.00
100-4041100-5120	FUEL OIL/HEAT	$ 3,500.00	$ 3,325.00	$ 73.00	$ 3,325.00
100-4041100-5230	TELECOMMUNICATIONS	$ 4,000.00	$ 3,800.00	$ 1,992.00	$ 4,400.00
100-4041100-5415	COPIER LEASE				$ 2,100.00
100-4041100-5540	TRAINING	$ 665.00	$ 500.00	$ 468.00	$ 500.00
100-4041100-6001	OFFICE SUPPLIES	$ 700.00	$ 500.00	$ 1,616.00	$ 500.00
	TOTAL PUBLI WKS ADMINISTRATION	$ 58,840.00	$ 57,075.00	$ 34,158.00	$ 61,050.00
	HWYS, STS BRIDGES & SDWLKS				
100-4041200-1183	COMPENSATION	$ 116,525.00	$ 117,600.00	$ 61,062.00	$ 123,855.00
100-4041200-3310	EQUIPMENT MAINTENANCE	$ 11,400.00	$ 10,000.00	$ 6,918.00	$ 10,000.00
100-4041200-3315	SIDEWALK MAINTENANCE	$ 7,220.00	$ 6,000.00	$ -	$ 6,000.00
100-4041200-3316	STREET SIGN MAINTENANCE	$ 600.00	$ 500.00	$ -	$ 500.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	$ 1,000.00	$ 950.00	$ -	$ 950.00
100-4041200-6007	MATERIALS & SUPPLIES	$ 4,512.00	$ 4,000.00	$ 6,854.00	$ 4,000.00
100-4041200-6008	GASOLINE & OIL	$ 38,990.00	$ 37,040.00	$ 16,594.00	$ 37,400.00
100-4041200-6011	UNIFORMS	$ 3,200.00	$ 3,000.00	$ 2,627.00	$ 3,000.00
100-4041200-6050	ASPHALT	$ -	$ -	$ -	$ -
	TOTAL HWYS, STS BRIDGES & SWLKS	$ 183,447.00	$ 179,090.00	$ 94,055.00	$ 185,705.00
	VDOT STREET MAINTENANCE				

100-4041250-3300	VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 414,571.00	$ 384,312.00
100-4041250-3310	EQUIPMENT MAINTENANCE (VDOT)	$ -	$ -	$ 556.00	
100-4041250-3316	STREET SIGN MAINTENANCE (VDOT)	$ -	$ -	$ 702.00	
100-4041250-6050	ASPHALT (VDOT)	$ -	$ -	$ -	
100-4041250-6130	TREE REMOVAL (VDOT)	$ -	$ -	$ -	
100-4041250-6307	SNOW REMOVAL (VDOT)	$ -	$ -	$ 4,623.00	
100-4041250-8801	EQUIPMENT PURCHASE (VDOT)				$ 47,500.00
	TOTAL VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 420,452.00	$ 431,812.00
	STREET LIGHTS				
100-4041320-5110	ELECTRICITY	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	TOTAL STREET LIGHTS	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	SNOW REMOVAL				
100-4041330-6007	MATERIALS & SUPPLIES	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL SNOW REMOVAL	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	PARKING METERS & LOTS				
100-4041340-6007	MATERIALS & SUPPLIES	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	TOTAL PARKING METERS & LOTS	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	STREET & ROAD CLEANING				
100-4042200-6007	MATERIALS & SUPPLIES	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	TOTAL STREET & ROAD CLEANING	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	REFUSE COLLECTION				
100-4042300-3220	CONTRACTUAL SERVICES	$ 194,000.00	$ 170,200.00	$ 96,270.00	$ 177,000.00
100-4042300-6225	RECYCLING SERVICES	$ 77,500.00	$ 51,000.00	$ 23,883.00	$ 53,000.00
	TOTAL REFUSE COLLECTION	$ 271,500.00	$ 221,200.00	$ 120,153.00	$ 230,000.00
	REFUSE DISPOSAL				
100-4042400-3800	FCO LANDFILL CHARGES	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	TOTAL REFUSE DISPOSAL	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	GENERAL PROPERTIES				
100-4043200-3310	REPAIR & MAINTENANCE	$ 10,230.00	$ 9,000.00	$ 2,573.00	$ 9,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	$ 4,400.00	$ 4,180.00	$ 3,300.00	$ 4,100.00
100-4043200-5110	ELECTRICITY	$ 900.00	$ -	$ 122.00	$ -
100-4043200-6007	MATERIALS & SUPPLIES	$ 1,344.00	$ 1,000.00	$ -	$ 1,000.00
100-4043200-6017	CHRISTMAS LIGHTS	$ 1,354.00	$ 1,100.00	$ 1,520.00	$ 1,200.00
	TOTAL GENERAL PROPERTIES	$ 18,228.00	$ 15,280.00	$ 7,515.00	$ 15,300.00
	BUILDING SERVICES				
100-4064200-3150	PROFESSIONAL SERVICES	$ 7,500.00	$ 1,350.00	$ 945.00	$ 1,500.00
100-4064200-3200	CONTRACTURAL SERVICES	$ 25,000.00	$ 15,610.00	$ 7,200.00	$ 16,000.00
100-4064200-5110	ELECTRICITY	$ 15,500.00	$ 13,540.00	$ 10,209.00	$ 14,000.00
100-4064200-5120	NATURAL GAS/HEAT	$ 5,000.00	$ 2,010.00	$ 1,536.00	$ 2,500.00
100-4064200-5130	WATER/SEWER	$ 500.00	$ 880.00	$ 278.00	$ 850.00
100-4064200-5230	TELECOMMUNICATIONS	$ 12,000.00	$ 9,810.00	$ 5,236.00	$ 10,000.00
100-4064200-5304	LIABILITY INSURANCE	$ 2,000.00	$ 1,930.00	$ 850.00	$ 2,000.00
100-4064200-7113	IN KIND COSTS	$ -	$ -	$ 5,000.00	$ 15,000.00
100-4064200-7115	SHARED MAINTENANCE	$ 20,000.00	$ 33,850.00	$ 9,594.00	$ 20,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	$ -	$ 6,520.00	$ 8,523.00	$ 7,000.00
	TOTAL BUILDING SERVICES	$ 87,500.00	$ 85,500.00	$ 49,371.00	$ 88,850.00
	PARKS & RECREATION				
100-4071310-3160	CONTRACTURAL SER/JN BLUE	$ 1,425.00	$ 1,000.00	$ 410.00	$ 1,000.00
100-4071310-5699	CONTRIBUTION/CCP&R	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
100-4071310-6017	CHRISTMAS LIGHTS	$ 500.00	$ 400.00	$ 350.00	$ 400.00
100-4071310-6018	ROSE HILL IMPROVEMENTS	$ 6,000.00	$ 5,000.00	$ 279.00	$ 5,000.00
	TOTAL PARKS & RECREATION	$ 12,925.00	$ 11,400.00	$ 1,039.00	$ 11,400.00
	PLANNING				
100-4081100-1155	COMPENSATION	$ 75,375.00	$ 75,375.00	$ 40,316.00	$ 77,435.00

100-4081100-3190	PROFESSIONAL SERVICES	$ 17,500.00	$ 4,500.00	$ 7,460.00	$ 5,000.00
100-4081100-3500	PRINTING	$ 500.00	$ 200.00	$ -	$ 200.00
100-4081100-5510	MILEAGE	$ 750.00	$ 750.00	$ 174.00	$ 750.00
100-4081100-5540	TRAINING	$ 750.00	$ 500.00	$ -	$ 500.00
100-4081100-5810	DUES	$ 1,000.00	$ 600.00	$ 415.00	$ 600.00
100-4081100-6001	OFFICE EQUIPMENT	$ 200.00	$ 100.00	$ 21.00	$ 100.00
100-4081100-6012	PUBLICATIONS	$ 200.00	$ -	$ -	$ -
	TOTAL PLANNING	$ 96,275.00	$ 82,025.00	$ 48,386.00	$ 84,585.00
	BOARD OF ZONING APPEALS				
100-4081400-1110	EXPENSE COMPENSATION	$ 500.00	$ 500.00	$ 160.00	$ 500.00
100-4081400-5540	TRAINING	$ 500.00	$ 500.00	$ -	$ -
	TOTAL BOARD OF ZONING APPEALS	$ 1,000.00	$ 1,000.00	$ 160.00	$ 500.00
	ECONOMIC DEVELOPMENT				
100-4081500-5410	TOD SIGNS	$ 2,000.00	$ 2,000.00	$ -	$ -
100-4081500-5411	WAYFINDING SIGNS	$ 10,000.00	$ 10,000.00	$ -	$ -
100-4081500-5697	IDA GRANT MATCH	$ 10,000.00	$ 30,000.00	$ 30,000.00	$ 54,000.00
100-4081500-5698	GRANT AND MATCHING FUNDS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 18,000.00
	TOTAL ECONOMIC DEVELOPMENT	$ 52,000.00	$ 72,000.00	$ 50,000.00	$ 82,000.00
	PLANNING COMMISSION				
100-4081600-1111	EXPENSE COMPENSATION	$ 6,000.00	$ 5,000.00	$ 1,130.00	$ 5,000.00
100-4081600-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4081600-5810	DUES	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL PLANNING COMMISSION	$ 7,250.00	$ 6,250.00	$ 1,130.00	$ 6,250.00
	B'VILLE AREA DEV AUTHORITY				
100-4081700-1111	EXPENSE COMPENSATION	$ 2,500.00	$ 2,500.00	$ 530.00	$ 2,500.00
100-4081700-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 250.00
100-4081700-5810	DUES	$ 125.00	$ 125.00	$ -	$ 125.00
	TOTAL B'VILLE AREA DEV AUTHORITY	$ 2,875.00	$ 2,875.00	$ 530.00	$ 2,875.00
	ARCHITECTURAL REVIEW BOARD				
100-4081800-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 500.00
	TOTAL ARCHITECTURAL REVIEW BD	$ 250.00	$ 250.00	$	$ 500.00
	CAPITAL OUTLAY				
100-4094200-8200	PW SITE EXPANSION-RESERVE				
100-4094200-8201	CHRISTMAS DECORATIONS				
100-4094200-8225	COMPUTER REPLACEMENT	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
100-4094200-8231	Police Cruiser	$ 30,000.00	$ -	$ -	$ -
100-4094200-8338	ONE TON DUMP	$ -	$ 40,000.00	$ 15,050.00	
100-4094200-8339	SALT BOX/SNOW PLOW	$ -	$ 9,600.00	$ -	
100-4094200-8340	MOWER	$ 7,555.00	$ -	$ -	$ 6,000.00
100-4094200-8345	PW TON DUMP BED	$ 7,775.00	$ -	$ -	
100-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ -	
100-4094200-8411	CAPITAL RESERVE				$ -
100-4094200-8421	PD IN CAR CAMERA REP	$ 12,000.00	$ -	$ -	
100-4094200-8450	HVAC JOINT GOV CTR	$ -	$ -	$ -	
100-4094200-8500	PPTRA RESERVE	$ 54,917.00	$ -	$ -	$ 10,000.00
100-4094200-8601	PD SOFTWARE UPGRADE				$ 25,610.00
100-4094200-8603	PD SERVER REPLACEMENT				$ 5,000.00
	TOTAL CAPITAL OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 50,610.00
	CONTINGENCY				
100-4094300-5800	CONTINGENCY (3%)	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 81,068.00
	TOTAL CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 81,068.00
	DEBT SERVICE				
100-4095000-9110	CIP PRINCIPAL	$ 30,500.00	$ 31,800.00	$ 15,727.00	$ 33,120.00
100-4095000-9120	CIP INTEREST	$ 90,980.00	$ 89,680.00	$ 45,011.00	$ 88,360.00
100-4095000-9130	RDA DEBT SER RESERVE	$ 12,147.00	$ 12,147.00	$ -	$ 12,147.00
	TOTAL DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00

	TOTAL GENERAL FUND OPERATIONAL	$ 2,905,857.00	$ 2,792,710.00	$ 1,646,026.00	$ 2,851,876.00
	TOTAL GENERAL FUND CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 81,068.00
	TOTAL GENERAL FUND CAP OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 50,610.00
	TOTAL GENERAL FUND DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00
	TOTAL GENERAL FUND EXPENSES	$ 3,301,024.00	$ 3,216,358.00	$ 1,741,899.00	$ 3,117,181.00
	WATER FUND				
	PERSONNEL				
501-4012220-1140	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 38,460.00
501-4012220-2100	SOCIAL SECURITY	$ 19,385.00	$ 18,900.00	$ 8,857.00	$ 18,525.00
501-4012220-2210	RETIREMENT - LEOS	$ 23,525.00	$ 21,255.00	$ 8,516.00	$ 27,075.00
501-4012220-2220	VMLIP - STD	$ -	$ 155.00	$ 134.00	$ 150.00
501-4012220-2230	VMLIP - LTD	$ -	$ 1,340.00	$ 375.00	$ 1,300.00
501-4012220-2300	HEALTH INSURANCE	$ 35,445.00	$ 35,000.00	$ 15,748.00	$ 37,255.00
501-4012220-2400	LIFE INSURANCE	$ 3,015.00	$ 3,260.00	$ 1,184.00	$ 2,860.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	$ 280.00	$ 215.00	$ 7.00	$ 180.00
501-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 8,250.00	$ 5,800.00	$ 6,400.00
501-4012220-3145	PROFESSIONAL SERVICES	$ 1,000.00	$ 1,000.00	$ -	$ 100.00
501-4012220-3170	MISS UTILITY	$ 2,000.00	$ 1,900.00	$ 292.00	$ 1,000.00
501-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ 2,000.00	$ 1,685.00	$ 2,000.00
501-4012220-5210	POSTAGE	$ 3,500.00	$ 2,500.00	$ 1,129.00	$ 2,500.00
501-4012220-5540	TRAINING	$ -	$ -	$ -	$ 1,000.00
501-4012220-6001	OFFICE SUPPLIES	$ 650.00	$ 650.00	$ 225.00	$ 650.00
	TOTAL PERSONNEL	$ 135,975.00	$ 134,250.00	$ 61,952.00	$ 139,455.00
	TREATMENT				
501-4012222-1147	COMPENSATION	$ 156,500.00	$ 150,500.00	$ 59,168.00	$ 143,810.00
501-4012222-2830	CERTIFICATION FEES	$ 400.00	$ 900.00	$ 100.00	$ 500.00
501-4012222-2840	STATE CONNECTION FEES	$ 5,000.00	$ 5,100.00	$ 4,708.00	$ 5,100.00
501-4012222-2850	LAB TESTING	$ 10,000.00	$ 10,000.00	$ 1,427.00	$ 10,000.00
501-4012222-3110	MEDICAL EXAMS	$ 200.00	$ 200.00	$ 155.00	$ 200.00
501-4012222-3145	PROFESSIONAL SERVICES	$ 15,000.00	$ 10,000.00	$ 4,316.00	$ 15,000.00
501-4012222-3210	SLUDGE REMOVAL	$ 20,000.00	$ 22,000.00	$ 13,350.00	$ 22,000.00
501-4012222-3220	CLEAN RIVER INTAKE	$ -	$ -	$ -	$ 1,000.00
501-4012222-3310	REPAIR & MAINTENANCE	$ 39,000.00	$ 40,000.00	$ 22,677.00	$ 40,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	$ 1,700.00	$ 1,700.00	$ -	$ 500.00
501-4012222-5110	ELECTRICITY	$ 53,500.00	$ 55,000.00	$ 27,710.00	$ 55,000.00
501-4012222-5120	FUEL/OIL HEAT	$ 2,500.00	$ 2,700.00	$ 97.00	$ 2,700.00
501-4012222-5230	TELECOMMUNICATIONS	$ 2,800.00	$ 2,500.00	$ 1,484.00	$ 2,500.00
501-4012222-5415	COPIER LEASE				$ 600.00
501-4012222-5540	TRAINING	$ 3,500.00	$ 2,500.00	$ 117.00	$ 2,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	$ 2,100.00	$ 2,100.00	$ 2,640.00	$ 2,700.00
501-4012222-5810	DUES	$ 1,000.00	$ 1,000.00	$ 295.00	$ 1,000.00
501-4012222-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 124.00	$ 1,000.00
501-4012222-6004	LAB SUPPLIES	$ 3,600.00	$ 3,600.00	$ 1,212.00	$ 3,600.00
501-4012222-6005	JANITORIAL SUPPLIES	$ 700.00	$ 700.00	$ 348.00	$ 700.00
501-4012222-6008	GASOLINE & OIL	$ 6,200.00	$ 6,200.00	$ 1,386.00	$ 6,200.00
501-4012222-6011	UNIFORMS	$ 500.00	$ 500.00	$ 37.00	$ 500.00
501-4012222-6014	TOOLS	$ 250.00	$ 250.00	$ 164.00	$ 250.00
501-4012222-6019	SAFETY EQUIPMENT	$ 2,500.00	$ 2,000.00	$ 523.00	$ 2,000.00
501-4012222-6020	PERSONAL EQUIPMENT	$ 600.00	$ 600.00	$ 18.00	$ 600.00
501-4012222-6025	CHEMICALS	$ 33,000.00	$ 43,000.00	$ 15,364.00	$ 40,000.00
	TOTAL TREATMENT	$ 361,550.00	$ 364,050.00	$ 157,420.00	$ 359,960.00
	DISTRIBUTION & MAINTENANCE				
501-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 92,895.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	$ 45,000.00	$ 42,750.00	$ 9,144.00	$ 42,750.00
501-4012224-6007	MATERIALS & SUPPLIES	$ 12,500.00	$ 11,875.00	$ 7,279.00	$ 11,875.00
501-4012224-6019	SAFETY EQUIPMENT	$ 750.00	$ 710.00	$ 232.00	$ 710.00
501-4012224-6030	NEW SERVICE SUPPLIES	$ 4,000.00	$ 3,800.00	$ 1,500.00	$ 3,000.00
	TOTAL DISTRIBUTION & MAINT	$ 149,650.00	$ 147,285.00	$ 56,457.00	$ 151,230.00
	CAPITAL OUTLAY				
501-4094200-8102	TANK REPAIR & MAINT RESERVE				

501-4094200-8210	DEPRECIATION EXPENSE	$ -	$ -	$ -	
501-4094200-8211	CAPITAL RESERVES	$ -	$ 27,110.00	$ -	
501-4094200-8361	WATER LINE UPGRADES	$ 75,000.00	$ 75,000.00	$ 9,540.00	$ 150,000.00
501-4094200-8368	LEAK DETECTOR	$ -	$ 12,000.00	$ -	
501-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 25,000.00	$ -	$ 25,000.00
501-4094200-8605	WTP BUILDING MAINTENANCE				$ 33,000.00
	TOTAL CAPITAL OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	CONTINGENCY				
501-4094300-5800	CONTINGENCY (3.5%)	$ 32,359.00	$ 32,359.00		$ 31,105.00
	TOTAL CONTINGENCY	$ 32,359.00	$ 32,359.00	$ -	$ 31,105.00
	TOTAL WATER FUND OPERATIONAL	$ 647,175.00	$ 645,585.00	$ 275,829.00	$ 650,645.00
	TOTAL WATER FUND CONTINGENCY	$ 32,359.00	$ 32,280.00	$ -	$ 31,105.00
	TOTAL WATER FUND CAP OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	TOTAL WATER FUND EXPENSES	$ 754,534.00	$ 816,975.00	$ 285,369.00	$ 889,750.00
	SEWER FUND				
	PERSONNEL				
502-4012220-1114	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 35,460.00
502-4012220-2100	SOCIAL SECURITY	$ 24,625.00	$ 24,750.00	$ 12,397.00	$ 24,500.00
502-4012220-2210	RETIREMENT- LEOS	$ 29,875.00	$ 27,820.00	$ 11,918.00	$ 35,805.00
502-4012220-2220	VMLIP - STD	$ -	$ 200.00	$ 239.00	$ 195.00
502-4012220-2230	VMLIP - LTD	$ -	$ 1,760.00	$ 640.00	$ 1,720.00
502-4012220-2300	HEALTH INSURANCE	$ 45,025.00	$ 46,000.00	$ 21,105.00	$ 49,275.00
502-4012220-2400	LIFE INSURANCE	$ 3,830.00	$ 4,270.00	$ 1,657.00	$ 3,780.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	$ 355.00	$ 280.00	$ 9.00	$ 240.00
502-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 10,500.00	$ 7,558.00	$ 8,500.00
502-4012220-3145	PROFESSIONAL SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 1,000.00
502-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ -	$ 1,685.00	$ 2,000.00
502-4012220-5210	POSTAGE	$ 5,000.00	$ 7,000.00	$ 3,506.00	$ 7,000.00
502-4012220-6001	OFFICE SUPPLIES	$ 950.00	$ 500.00	$ 673.00	$ 750.00
	TOTAL PERSONNEL	$ 158,835.00	$ 162,905.00	$ 79,387.00	$ 170,225.00
	TREATMENT				
502-4012222-1147	COMPENSATION	$ 232,500.00	$ 235,800.00	$ 105,339.00	$ 235,530.00
502-4012222-2830	CERTIFICATION FEES	$ 900.00	$ 400.00	$ 80.00	$ 900.00
502-4012222-2850	LAB TESTING	$ 30,000.00	$ 25,000.00	$ 9,763.00	$ 25,000.00
502-4012222-3145	PROFESSIONAL SERVICES	$ 25,000.00	$ 15,000.00	$ 9,534.00	$ 15,000.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	$ 45,000.00	$ 35,000.00	$ 10,957.00	$ 30,000.00
502-4012222-3310	REPAIR & MAINTENANCE	$ 90,000.00	$ 60,000.00	$ 61,533.00	$ 90,000.00
502-4012222-5110	ELECTRICITY	$ 195,000.00	$ 160,000.00	$ 57,192.00	$ 150,000.00
502-4012222-5230	TELECOMMUNICATIONS	$ 5,300.00	$ 5,000.00	$ 2,032.00	$ 5,000.00
502-4012222-5415	COPIER LEASE				$ 3,000.00
502-4012222-5540	TRAINING	$ 6,500.00	$ 6,500.00	$ 55.00	$ 5,000.00
502-4012222-5690	Discharge Permit Renewal	$ 3,100.00	$ 3,100.00	$ -	$ 3,100.00
502-4012222-5810	DUES	$ 500.00	$ 500.00	$ 126.00	$ 500.00
502-4012222-6001	OFFICE SUPPLIES	$ 2,500.00	$ 2,500.00	$ 702.00	$ 2,500.00
502-4012222-6004	LAB SUPPLIES	$ 9,000.00	$ 9,000.00	$ 639.00	$ 8,000.00
502-4012222-6005	JANITORIAL SUPPLIES	$ 1,000.00	$ 1,000.00	$ 462.00	$ 1,000.00
502-4012222-6008	DIESEL FUEL	$ 8,000.00	$ 8,000.00	$ 2,580.00	$ 8,000.00
502-4012222-6011	UNIFORMS	$ 800.00	$ 800.00	$ 110.00	$ 800.00
502-4012222-6014	TOOLS	$ 2,000.00	$ 1,500.00	$ 106.00	$ 1,000.00
502-4012222-6019	SAFETY EQUIPMENT	$ 3,000.00	$ 3,000.00	$ 602.00	$ 3,000.00
502-4012222-6020	PERSONAL EQUIPMENT	$ 1,000.00	$ 800.00	$ -	$ 800.00
502-4012222-6025	CHEMICALS	$ 125,000.00	$ 100,000.00	$ 44,842.00	$ 100,000.00
	TOTAL TREATMENT	$ 786,100.00	$ 672,900.00	$ 306,654.00	$ 688,130.00
	DISTRIBUTION & MAINTENANCE				
502-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 92,895.00
502-4012224-3310	EQUIPMENT MAINTENANCE	$ 1,900.00	$ 1,805.00	$ 2,555.00	$ 2,000.00
502-4012224-3330	REPAIR & MAINTENANCE	$ 7,500.00	$ 7,125.00	$ 8,973.00	$ 8,000.00
502-4012224-6007	MATERIALS & SUPPLIES	$ 6,400.00	$ 6,080.00	$ 4,398.00	$ 6,080.00
502-4012224-6019	SAFETY EQUIPMENT	$ 300.00	$ 285.00	$ -	$ 285.00
502-4012224-6030	NEW SERVICE SUPPLIES	$ 3,000.00	$ 2,850.00	$ -	$ 2,850.00

	TOTAL DISTRIBUTION & MAINT	$ 106,500.00	$ 106,295.00	$ 54,228.00	$ 112,110.00
	CAPITAL PROJECTS				
502-4094100-8001	OUTFALL LINE	$ -	$ -	$ 71,000.00	
502-4094100-8003	NEW WWTP	$ 1,000,000.00	$ -	$ 65,793.00	
	TOTAL CAPITAL PROJECTS	$ 1,000,000.00	$ -	$ 136,793.00	$ -
	CAPITAL OUTLAY				
502-4094200-8110	WWTP UPGRADES	$ -	$ -	$ -	
502-4094200-8134	Sewer Collection Sys Rehab	$ 100,000.00	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8210	DEPRECIATION	$ -	$ -	$ -	
502-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ 16,237.00	
502-4094200-8411	Capital Reserve	$ -	$ 11,200.00	$ -	$ 156,295.00
502-4094200-8540	MEMBRANE REPLACEMENT RESERVE	$ -	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 15,000.00	$ -	$ 25,000.00
502-4094200-8602	3/4 TON PICKUP (1/2 VDOT)				$ 16,500.00
502-4094200-8604	STORM SEWER CAMERA (1/2 VDOT)				$ 16,000.00
	TOTAL CAPITAL OUTLAY	$ 100,000.00	$ 148,645.00	$ 16,237.00	$ 313,795.00
	CONTINGENCY				
502-4094300-5800	CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	TOTAL CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	DEBT SERVICE				
502-4095000-9118	VRA PRINCIPAL	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND OPERATIONAL	$ 1,051,435.00	$ 942,100.00	$ 440,269.00	$ 970,465.00
	TOTAL SEWER FUND CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,340.00
	TOTAL SEWER FUND CAP OUTLAY	$ 1,100,000.00	$ 148,645.00	$ 153,030.00	$ 313,795.00
	TOTAL SEWER FUND DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND EXPENSES	$ 2,674,007.00	$ 1,607,850.00	$ 829,799.00	$ 1,802,600.00
	TOTAL EXPENSES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 2,857,067.00**	**$ 5,809,531.00**

ATTACHMENT 5

FY 2015-2016 SCENARIO T
BUDGET PREPARATION HIGHLIGHTS

REVENUES

GENERAL FUND

- Proposed increase in Personal Property tax from $1.05 to $1.25
- PPTRA remains at 70%
- Proposed increase in Real Estate tax rates from $0.136 to $0.156
- No proposed increase in Vehicle Decal Rates
- No Proposed increase in Business & Professional License rates
- Police 599 and Rolling Stock per State projections
- 3% increase in Water Tank Site Lease per the agreement plus additional site lease
- Proposed implementation of 2% Lodging Tax.

WATER FUND

- Proposed increase in Treatment Fees from $8.00 to $8.40 per TG
- Ten Availability Fees projected

SEWER FUND

- No proposed increase in Treatment Fees.
- Ten Availability Fees projected

OPERATING EXPENSES

ALL FUNDS

- 2.5% COLA to employees making less than $60,000 with some market payroll increases
- 9.73% increase in Health Care costs.
- TOTAL BUDGET increase of 1.28%

GENERAL FUND

- Decrease in Maintenance & Operational Expenses of 2.14%
- No funding for EMT and Fire & Rescue Services
- Debt Service reflects a deposit to RDA Debt Service Reserve Fund
- Contingency is 3% of the Operating Budget
- General Fund total decrease of 6.07%

WATER FUND

- Increase in Maintenance & Operational Expenses of .08%
- There is currently no Debt Service in the Water Fund
- Contingency is 5.50 % of the Operating Budget
- Water Fund total increase of 8.90% due to Capital Outlay and Reserves

SEWER FUND

- Increase in Maintenance & Operational Expenses of 2.23%
- Reduction in anticipated electricity costs
- Debt service reflects payment to VRA
- Contingency is 5% of the Operating Budget
- Sewer Fund total increase of 12.11%

FY 15-16 BUDGET SCENARIO T
SYNOPSIS

REVENUES		GENERAL FUND
Fund Balance	$	-
TOTAL FUND BALANCE	$	-
Revenue from Local Sources	$	1,130,500.00
Other Local Taxes	$	910,800.00
Permits, Fees & Licenses	$	11,500.00
Fines & Forfeitures	$	32,000.00
Revenue from Money /Prop	$	82,500.00
Charges for Services	$	8,100.00
Miscellaneous Revenues	$	1,000.00
Recovered Costs	$	5,000.00
TOTAL LOCAL REVENUE	$	2,181,400.00
Revenue from the Commonwealth		
Non-Categorical Aid	$	301,917.00
Categorical Aid	$	536,864.00
TOTAL FROM THE COMMONWEALTH	$	838,781.00
Revenue from Other Sources	$	1,000.00
TOTAL REVENUE FROM OTHER SOURCES	$	1,000.00

EXPENSES		GENERAL FUND
Town Council	$	25,900.00
Town Clerk	$	38,340.00
Town Manager	$	131,050.00
Legal Services	$	30,000.00
Personnel	$	333,125.00
Independent Auditor	$	15,300.00
Town Treasurer	$	93,830.00
Finance & Accounting	$	59,310.00
Central Admin & Purchasing	$	60,685.00
Risk Management	$	52,000.00
Engineering Services	$	5,000.00
Elections	$	1,500.00
Public Defender Fees	$	2,000.00
Police Department	$	559,549.00
Traffic Control	$	2,500.00
Emergency Services	$	2,000.00
Volunteer Fire Department	$	14,000.00
Rescue Services	$	-
Correction & Dentention	$	250.00
Public Works Administration	$	60,530.00
Hwys, Strts Bridges & Swlks	$	186,725.00
VDOT Street Maintenance	$	431,812.00
Street Lights	$	79,000.00
Snow Removal	$	2,000.00
Parking Meters & Lots	$	1,500.00
Street & Road Cleaning	$	4,000.00
Refuse Collection	$	230,000.00
Refuse Disposal	$	20,000.00
General Properties	$	15,300.00
Building Services	$	88,850.00
Parks & Recreation	$	11,400.00
Planning	$	83,525.00
Board of Zoning Appeals	$	500.00
Economic Development	$	82,000.00
Planning Commission	$	6,250.00
BADA	$	2,875.00
ARB	$	500.00
TOTAL OPERATING EXPENSES	$	2,733,106.00
Capital Outlay	$	72,448.00
TOTAL CAPITAL OUTLAY	$	72,448.00
Contingency (3%)	$	82,000.00
TOTAL CONTINGENCY	$	82,000.00
Debt Service	$	133,627.00

		TOTAL DEBT SERVICE	$ 133,627.00
TOTAL GENERAL FUND REVENUE	**$ 3,021,181.00**	**TOTAL GENERAL FUND EXPENSES**	**$ 3,021,181.00**
	$ -		

	WATER FUND		**WATER FUND**
Fund Balance	$ -	Personnel	$ 133,450.00
		Treatment	$ 360,685.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 151,990.00
Revenue from Money/Prop	$ 3,000.00	TOTAL OPERATING EXPENSES	$ 646,125.00
TOTAL REVENUE FROM MONEY/PROP	$ 3,000.00	Capital Outlay	$ 208,000.00
Charges for Services	$ 886,750.00	TOTAL CAPITAL OUTLAY	$ 208,000.00
TOTAL CHARGES FOR SERVICES	$ 886,750.00	Contingency (5.5%)	$ 35,625.00
		TOTAL CONTINGENCY	$ 35,625.00
TOTAL WATER FUND REVENUES	**$ 889,750.00**	**TOTAL WATER FUND EXPENSES**	**$ 889,750.00**
	$ -		

	SEWER FUND		**SEWER FUND**
Fund Balance	$ -	Personnel	$ 161,695.00
		Treatment	$ 688,545.00
TOTAL FUND BALANCE	$ -	Distribution & Maintenance	$ 112,870.00
Revenue from Money/Prop	$ 5,000.00	TOTAL OPERATING EXPENSES	$ 963,110.00
TOTAL REVENUE FROM MONEY/PROP	$ 5,000.00	Capital Outlay	$ 321,335.00
Charges for Services	$ 1,797,600.00	TOTAL CAPITAL OUTLAY	$ 321,335.00
TOTAL CHARGES FOR SERVICES	$ 1,797,600.00	Contingency	$ 48,155.00
		TOTAL CONTINGENCY	$ 48,155.00
		Debt Service	$ 470,000.00
		TOTAL DEBT SERVICE	$ 470,000.00
TOTAL SEWER FUND REVENUE	**$ 1,802,600.00**	**TOTAL SEWER FUND EXPENSES**	**$ 1,802,600.00**
	$ -		
TOTAL REVENUES ALL FUNDS	**$ 5,713,531.00**	**TOTAL EXPENSES ALL FUNDS**	**$ 5,713,531.00**
	$ -		

SCENARIO T	FY 15-16 DRAFT BUDGET REVENUES				
Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	FUND BALANCE				
100-3000000-0000	FUND BALANCE FORWARD	$ 704,806.00	$ 386,940.00	$ -	$ -
	TOTAL FUND BALANCE	$ 704,806.00	$ 386,940.00	$ -	$ -
	REVENUE FROM LOCAL SOURCES				
100-3110101-0000	CURRENT REAL ESTATE TAXES	$ 560,000.00	$ 660,000.00	$ 633,667.94	$ 737,500.00
100-3110102-0000	DEL REAL ESTATE TAXES	$ 2,500.00	$ 2,500.00		$ 2,500.00
100-3110201-0000	UTILITY REAL ESTATE TAXES	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00
100-3110301-0000	CURRENT PERS PROP TAXES	$ 155,000.00	$ 170,000.00	$ 341,365.00	$ 216,000.00
100-3110302-0000	DEL PERS PROP TAXES	$ 3,000.00	$ 3,000.00	$ (682.00)	$ 3,000.00
100-3110401-0000	MACHINERY & TOOLS	$ 155,000.00	$ 163,000.00	$ -	$ 160,000.00
100-3110601-0000	TAX PENALTIES	$ 3,000.00	$ 3,000.00	$ 1,973.00	$ 3,000.00
100-3110602-0000	TAX INTEREST	$ 1,500.00	$ 1,500.00	$ 1,762.00	$ 1,500.00
	TOTAL REV FROM LOCAL SOURCES	$ 887,000.00	$ 1,010,000.00	$ 978,085.94	$ 1,130,500.00
	OTHER LOCAL TAXES				
100-3120101-0000	LOCAL SALES TAX	$ 150,000.00	$ 160,000.00	$ 91,259.00	$ 175,000.00
100-3120201-0000	CONSUMER UTILITY TAX	$ 90,000.00	$ 90,000.00	$ 41,604.00	$ 90,000.00
100-3120300-0000	BUSINESS LICENSE	$ 185,000.00	$ 185,000.00	$ 2,186.00	$ 185,000.00
100-3120402-0000	REC FRANCHISE FEES	$ 28,000.00	$ 25,000.00	$ 15,470.00	$ 27,000.00
100-3120501-0000	AUTO LICENSE	$ 90,000.00	$ 90,000.00	$ 79,993.00	$ 90,000.00
100-3120601-0000	BANK FRANCHISE TAXES	$ 110,000.00	$ 110,000.00	$ -	$ 140,000.00
100-3120801-0000	CIGARETTE TAX (10¢)	$ -	$ -	$ -	$ 1,300.00
100-3121001-0000	LODGING TAX (2%)	$ -	$ -	$ -	$ 17,500.00
100-3121101-0000	MEALS TAX (4%)	$ 90,000.00	$ 192,000.00	$ 89,233.00	$ 185,000.00
	TOTAL OTHER LOCAL TAXES	$ 743,000.00	$ 852,000.00	$ 319,745.00	$ 910,800.00
	PERMITS, FEES & LICENSES				
100-3130304-0000	LAND USE APPLICATION FEES	$ 1,000.00	$ 1,000.00	$ 1,245.00	$ 1,500.00
100-3130307-0000	ZONING & SUBDIVISION FEES	$ 10,000.00	$ 10,000.00	$ 16,050.00	$ 10,000.00
	TOTAL PERMITS, FEES & LICENSES	$ 11,000.00	$ 11,000.00	$ 17,295.00	$ 11,500.00
	FINES & FORFEITURES				
100-3140101-0000	COURT FINES	$ 35,000.00	$ 20,000.00	$ 22,067.00	$ 30,000.00
100-3140102-0000	PARKING METER FINES	$ 2,750.00	$ 2,750.00	$ 1,009.00	$ 2,000.00
	TOTAL FINES & FORFEITURES	$ 37,750.00	$ 22,750.00	$ 23,076.00	$ 32,000.00
	REVENUE FROM MONEY OR PROP				
100-3150101-0000	INTEREST ON DEPOSITS	$ 15,000.00	$ 7,000.00	$ 3,383.00	$ 6,000.00
100-3150201-0000	RENTAL OF PROPERTY	$ 12,000.00	$ 12,000.00	$ 6,000.00	$ 12,000.00
100-3150205-0000	WATER TANK SITE LEASE	$ 29,400.00	$ 63,600.00	$ 16,178.00	$ 64,500.00
	TOTAL FROM MONEY OR PROP	$ 56,400.00	$ 82,600.00	$ 25,561.00	$ 82,500.00
	CHARGES FOR SERVICES				
100-3160703-0000	PARKING METERS	$ 8,000.00	$ 8,000.00	$ 4,079.00	$ 8,000.00
100-3161502-0000	SALE OF PUBLICATIONS	$ 100.00	$ 100.00	$ -	$ 100.00
	TOTAL CHARGES FOR SERVICES	$ 8,100.00	$ 8,100.00	$ 4,079.00	$ 8,100.00
	MISCELLANEOUS REVENUES				
100-3189905-0000	SALE OF SURPLUS	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	TOTAL MISC REVENUES	$ 1,000.00	$ 1,000.00	$ 7,173.00	$ 1,000.00
	RECOVERED COSTS				
100-3190203-0000	REIMBURSABLE FEES	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL RECOVERED COSTS	$ 5,000.00	$ 5,000.00	$ (14,853.00)	$ 5,000.00
	TOTAL LOCAL REVENUES	$ 2,454,056.00	$ 2,379,390.00	$ 1,360,161.94	$ 2,181,400.00

	REVENUE FROM THE COMMONWEALTH				
	NON-CATEGORICAL AID				
100-3220107-0000	ROLLING STOCK TAX	$ 2,000.00	$ 2,000.00	$ 2,021.00	$ 2,000.00
100-3220109-0000	PPTRA	$ 209,917.00	$ 209,917.00	$ 209,917.00	$ 209,917.00
100-3220201-0000	COMMUNICATION TAX	$ 100,000.00	$ 90,000.00	$ 47,119.00	$ 90,000.00
	TOTAL NON-CATEGORICAL AID	$ 311,917.00	$ 301,917.00	$ 259,057.00	$ 301,917.00
	CATEGORICAL AID				
100-3240103-0000	599 LAW ENFORCEMENT GRANT	$ 74,052.00	$ 74,052.00	$ 37,026.00	$ 74,052.00
100-3240103-0000	LE BLOCK GRANT	$ -	$ -	$ -	$ -
100-3240201-0000	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
100-3240300-0000	VDOT LANE MILE ALLOWANCE	$ 431,812.00	$ 431,812.00	$ 228,374.00	$ 431,812.00
100-3240301-0000	VDOT ROAD MAINTENANCE	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00
100-3240302-0000	LITTER CONTROL GRANT	$ 2,000.00	$ 2,000.00	$ 1,889.00	$ 2,000.00
100-3240311-0000	ST EMERGENCY R&R	$ -	$ -	$ -	$ -
100-3240312-0000	VA COMMISSION FOR THE ARTS	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL CATEGORICAL AID	$ 534,051.00	$ 534,051.00	$ 285,588.00	$ 536,864.00
	TOTAL FROM THE COMMONWEALTH	$ 845,968.00	$ 835,968.00	$ 544,645.00	$ 838,781.00
	REVENUE FROM THE FEDERAL GOVERNMENT				
	CATEGORICAL AID				
100-3340102-0000	FEDERAL FIRE FUND PROGRAM	$ -	$ -	$ -	$ -
100-3340311-0000	FEDERAL EMERGENCY R&R	$ -	$ -	$ -	$ -
	TOTAL CATEGORICAL AID	$ -	$ -	$ -	$ -
	TOTAL FROM FEDERAL GOVERNMENT	$ -	$ -	$ -	$ -
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
100-3410201-0000	MISCELLANEOUS REVENUES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL FROM OTHER SOURCES	$ 1,000.00	$ 1,000.00	$ 27,064.00	$ 1,000.00
	TOTAL GENERAL FUND REVENUES	$ 3,301,024.00	$ 3,216,358.00	$ 1,931,870.94	$ 3,021,181.00
	WATER FUND				
	FUND BALANCE				
501-3000000-0000	FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 33,284.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
501-3150102-0000	INTEREST ON INVESTMENTS	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	TOTAL FROM USE OF MONEY OR PROP	$ 6,000.00	$ 5,000.00	$ 2,199.00	$ 3,000.00
	CHARGES FOR SERVICES				
501-3160110-0000	TREATMENT FEES	$ 674,000.00	$ 754,000.00	$ 391,514.00	$ 800,900.00
501-3160111-0000	DELINQUENT ACCT PENALTIES	$ 30,000.00	$ 30,000.00	$ 14,562.00	$ 30,000.00
501-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (289.00)	$ 100.00
501-3160113-0000	AVAILABILITY CHARGES	$ 10,500.00	$ 26,250.00	$ 26,250.00	$ 52,500.00
501-3160114-0000	CONNECTION CHARGES	$ -	$ -	$ 130.00	$ -
501-3160115-0000	METER FEES	$ 650.00	$ 1,625.00	$ 1,950.00	$ 3,250.00
	TOTAL CHARGES FOR SERVICES	$ 715,250.00	$ 811,975.00	$ 434,117.00	$ 886,750.00
	TOTAL WATER FUND	$ 754,534.00	$ 816,975.00	$ 438,515.00	$ 889,750.00

	SEWER FUND				
	FUND BALANCE				
502-3000000-0000	FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	TOTAL FUND BALANCE	$ 74,407.00	$ -	$ -	$ -
	REVENUE FROM MONEY OR PROP				
502-3150101-0000	INTEREST INCOME	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	TOTAL REVENUE FROM MONEY OR PROP	$ 14,000.00	$ 8,000.00	$ 4,188.00	$ 5,000.00
	CHARGES FOR SERVICES				
502-3160110-0000	TREATMENT FEES	$ 1,540,000.00	$ 1,486,000.00	$ 797,989.00	$ 1,570,000.00
502-3160112-0000	SECURITY DEPOSITS	$ 100.00	$ 100.00	$ (136.00)	$ 100.00
502-3160113-0000	AVAILABILITY CHARGES	$ 45,500.00	$ 113,750.00	$ 136,500.00	$ 227,500.00
	TOTAL CHARGES FOR SERVICES	$ 1,585,600.00	$ 1,599,850.00	$ 934,353.00	$ 1,797,600.00
	REVENUE FROM OTHER SOURCES				
	NON-REVENUE RECEIPTS				
502-3410401-0000	VRA LOAN	$ 500,000.00	$ -	$ -	$ -
502-3410402-0000	WQIF Grant	$ 500,000.00	$ -	$ -	$ -
	TOTAL NON-REVENUE RECEIPTS	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL FROM OTHER SOURCES	$ 1,000,000.00	$ -	$ -	$ -
	TOTAL SEWER FUND	$ 2,674,007.00	$ 1,607,850.00	$ 938,541.00	$ 1,802,600.00
	TOTAL REVENUES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 3,308,926.94**	**$ 5,713,531.00**

FY 15-16 DRAFT BUDGET EXPENSES

Account Number	Account Description	Prior Year Budget	Current Year Budget	Current Year Actual	REQUEST
	GENERAL FUND				
	TOWN COUNCIL				
100-4011100-1111	EXPENSE COMPENSATION	$ 18,900.00	$ 18,900.00	$ 9,450.00	$ 18,900.00
100-4011100-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4011100-5699	LOCAL CONTRIBUTIONS	$ 7,500.00	$ -	$ -	$ -
100-4011100-5800	MISCELLANEOUS	$ 1,000.00	$ 1,500.00	$ -	$ 1,000.00
100-4011100-5810	Dues	$ 2,300.00	$ 2,300.00	$ 2,302.00	$ 3,000.00
100-4011100-6017	TOWN CODE SUPPLEMENTS	$ 2,000.00	$ 2,250.00	$ 650.00	$ 2,000.00
100-4011100-6018	STATE CODE SUPPLEMENTS	$ 250.00	$ -	$ -	$ -
	TOTAL TOWN COUNCIL	$ 32,950.00	$ 25,950.00	$ 12,402.00	$ 25,900.00
	TOWN CLERK				
100-4011200-1114	SALARIES/WAGES/TNCLK	$ 44,290.00	$ 44,290.00	$ 12,413.00	$ 37,140.00
100-4011200-5540	EDUCATION/TRAINING	$ 750.00	$ 500.00	$ -	$ 1,000.00
100-4011200-5810	DUES	$ 100.00	$ 200.00	$ -	$ 200.00
	TOTAL TOWN CLERK	$ 45,140.00	$ 44,990.00	$ 12,413.00	$ 38,340.00
	TOWN MANAGER				
100-4012110-1112	COMPENSATION	$ 124,800.00	$ 124,800.00	$ 69,686.00	$ 129,000.00
100-4012110-5230	TELECOMMUNICATIONS				$ 600.00
100-4012110-5510	MILEAGE	$ 150.00	$ 150.00	$ -	$ 150.00
100-4012110-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4012110-5810	DUES	$ 350.00	$ 300.00	$ 298.00	$ 300.00
	TOTAL TOWN MANAGER	$ 126,300.00	$ 126,250.00	$ 69,984.00	$ 131,050.00
	LEGAL SERVICES				
100-4012210-3150	PROFESSIONAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00
	TOTAL LEGAL SERVICES	$ 40,000.00	$ 30,000.00	$ 17,814.00	$ 30,000.00

	PERSONNEL				
100-4012220-2100	SOCIAL SECURITY	$ 72,980.00	$ 71,300.00	$ 40,177.00	$ 70,015.00
100-4012220-2210	RETIREMENT	$ 88,530.00	$ 80,210.00	$ 39,508.00	$ 77,640.00
100-4012220-2220	VMLIP - STD	$ -	$ 580.00	$ 654.00	$ 560.00
100-4012220-2230	VMLIP - LTD	$ -	$ 5,100.00	$ 2,131.00	$ 4,915.00
100-4012220-2250	Line of Duty Act	$ 2,110.00	$ 3,000.00	$ 3,217.00	$ 3,550.00
100-4012220-2300	HEALTH INSURANCE	$ 133,430.00	$ 133,000.00	$ 63,772.00	$ 140,475.00
100-4012220-2400	LIFE INSURANCE	$ 11,355.00	$ 12,300.00	$ 5,492.00	$ 10,795.00
100-4012220-2600	UNEMPLOYMENT INSURANCE	$ 1,050.00	$ 800.00	$ 25.00	$ 675.00
100-4012220-2700	WORKER'S COMPENSATION	$ 26,105.00	$ 30,000.00	$ 21,761.00	$ 24,000.00
100-4012220-3110	RANDOM DRUG SCREENING	$ 300.00	$ 450.00	$ 45.00	$ 500.00
	TOTAL PERSONNEL	$ 335,860.00	$ 336,740.00	$ 176,782.00	$ 333,125.00
	INDEPENDENT AUDITOR				
100-4012240-3120	CONTRACTUAL SERVICES	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOTAL INDEPENDENT AUDITOR	$ 14,900.00	$ 15,100.00	$ -	$ 15,300.00
	TOWN TREASURER				
100-4012410-1113	COMPENSATION	$ 89,600.00	$ 89,600.00	$ 48,957.00	$ 89,630.00
100-4012410-3130	PROFESSIONAL SER/TAX CONV	$ -	$ -	$ -	$ 2,000.00
100-4012410-3150	PROFESSIONAL SER/VEC	$ 950.00	$ 950.00	$ -	$ 100.00
100-4012410-5306	SURETY BONDS	$ 300.00	$ 300.00	$ 260.00	$ 300.00
100-4012410-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ 1,188.00	$ 1,500.00
100-4012410-5810	DUES	$ 150.00	$ 150.00	$ 300.00	$ 300.00
	TOTAL TOWN TREASURER	$ 92,000.00	$ 92,000.00	$ 50,705.00	$ 93,830.00
	FINANCE/ACCOUNTING				
100-4012430-1113	COMPENSATION	$ 56,050.00	$ 56,220.00	$ 30,329.00	$ 59,110.00
100-4012430-5540	TRAINING	$ 400.00	$ 400.00	$ -	$ 200.00
	TOTAL FINANCE/ACCOUNTING	$ 56,450.00	$ 56,620.00	$ 30,329.00	$ 59,310.00
	CENTRAL ADM/PURCHASING				
100-4012530-3320	MAINTENANCE CONTRACTS	$ 33,500.00	$ 34,525.00	$ 23,596.00	$ 22,350.00
100-4012530-3400	WEB SITE	$ 2,200.00	$ 2,000.00	$ 5,806.40	$ 5,135.00
100-4012530-3501	NEWSLETTER	$ 1,500.00	$ 1,500.00	$ -	$ 1,000.00
100-4012530-3600	ADVERTISING	$ 8,500.00	$ 7,000.00	$ 5,641.00	$ 7,000.00
100-4012530-5210	POSTAGE	$ 9,000.00	$ 8,000.00	$ 3,393.00	$ 8,000.00
100-4012530-5230	TELECOMMUNICATIONS	$ 2,700.00	$ 2,100.00	$ 990.00	$ 1,200.00
100-4012530-5415	COPIER LEASE				$ 3,000.00
100-4012530-5540	TRAINING	$ 750.00	$ 750.00	$ -	$ 1,500.00
100-4012530-5810	DUES	$ 500.00	$ 500.00	$ 300.00	$ 500.00
100-4012530-6001	OFFICE SUPPLIES	$ 12,500.00	$ 11,000.00	$ 4,984.60	$ 11,000.00
	TOTAL CENTRAL ADM/PURCHASING	$ 71,150.00	$ 67,375.00	$ 44,711.00	$ 60,685.00
	RISK MANAGEMENT				
100-4012550-5304	BLANKET EXCESS LIABILITY	$ 15,000.00	$ 13,500.00	$ 11,992.00	$ 13,200.00
100-4012550-5305	AUTOMOBILE INSURANCE	$ 9,000.00	$ 9,000.00	$ 8,469.00	$ 9,300.00
100-4012550-5307	VARISK-2	$ -	0	$ -	$ -
100-4012550-5308	SEMI-MULTI PERIL INS	$ 15,000.00	$ 11,500.00	$ 24,011.00	$ 26,500.00
100-4012550-5800	INSURANCE DEDUCTABLES	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00
	TOTAL RISK MANAGEMENT	$ 42,000.00	$ 37,000.00	$ 44,472.00	$ 52,000.00
	ENGINEERING SERVICES				
100-4012600-3140	ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	TOTAL ENGINEERING SERVICES	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
	ELECTIONS				
100-4013100-1125	ELECTION OFFICIALS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4013100-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 459.00	$ 1,000.00
	TOTAL ELECTIONS	$ 1,500.00	$ 1,500.00	$ 459.00	$ 1,500.00
	PUBLIC DEFENDER FEES				
100-4021500-3150	PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL PUBLIC DEFENDER FEES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00

	POLICE DEPARTMENT				
100-4031100-1139	COMPENSATION	$ 511,250.00	$ 500,000.00	$ 251,328.00	$ 481,255.00
100-4031100-3110	MEDICAL EXAMINATIONS	$ 500.00	$ 500.00	$ -	$ 500.00
100-4031100-3115	PRE EMPLOYMENT DRUG SCREEN	$ 1,000.00	$ 500.00	$ 400.00	$ 1,000.00
100-4031100-3190	INTERPRETER	$ 400.00	$ 400.00	$ -	$ 400.00
100-4031100-3310	REPAIR & MAINTENANCE	$ 10,000.00	$ 9,875.00	$ 12,532.00	$ 12,000.00
100-4031100-3320	MAINTENANCE CONTRACTS	$ 5,500.00	$ 8,088.00	$ 3,538.00	$ 7,500.00
100-4031100-4082	WILDLIFE MANAGEMENT	$ 6,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4031100-5210	POSTAGE	$ -	$ 275.00	$ 21.00	$ 250.00
100-4031100-5230	TELECOMMUNICATIONS	$ 1,750.00	$ 1,550.00	$ 387.00	$ 4,044.00
100-4031100-5415	COPIER LEASE				$ 3,000.00
100-4031100-5540	TRAINING	$ 12,000.00	$ 8,000.00	$ 4,793.00	$ 9,500.00
100-4031100-5810	DUES	$ 1,000.00	$ 3,045.00	$ 425.00	$ 2,050.00
100-4031100-5815	COMMUNITY RELATIONS	$ 700.00	$ 700.00	$ 852.00	$ 900.00
100-4031100-6001	OFFICE SUPPLIES	$ 2,000.00	$ 1,850.00	$ 477.00	$ 1,850.00
100-4031100-6008	GASOLINE & OIL	$ 24,288.00	$ 24,288.00	$ 8,418.00	$ 20,000.00
100-4031100-6010	POLICE SUPPLIES	$ 10,000.00	$ 8,000.00	$ 12,589.00	$ 10,300.00
100-4031100-6011	UNIFORMS	$ 4,000.00	$ 3,000.00	$ 2,771.00	$ 4,000.00
	TOTAL POLICE DEPARTMENT	$ 590,388.00	$ 571,071.00	$ 298,531.00	$ 559,549.00
	TRAFFIC CONTROL				
100-4031300-5699	COUNTY CONT/CROSSING GD	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	TOTAL TRAFFIC CONTROL	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00
	EMERGENCY SERVICES				
100-4031400-5699	CONTRIBUTION/CC CENT ALRM	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL EMERGENCY SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
	VOLUNTEER FIRE DEPARTMENT				
100-4032200-5699	CONTRIBUTION/JHEVFD	$ 25,000.00	$ 25,000.00	$ -	$ -
100-4032200-5707	FIRE FUND PROGRAM	$ 11,187.00	$ 11,187.00	$ 13,299.00	$ 14,000.00
	TOTAL VOLUNTEER FIRE DEPT	$ 36,187.00	$ 36,187.00	$ 13,299.00	$ 14,000.00
	RESCUE SERVICES				
100-4032300-5699	PROFFESSIONAL SER EMT''''	$ 67,380.00	$ 67,920.00	$ -	$ -
	TOTAL RESCUE SERVICES	$ 67,380.00	$ 67,920.00	$ -	$ -
	CORRECTION & DETENTION				
100-4033200-5550	CONFINEMENT OF PRISONERS	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL CORRECTION & DETENTION	$ 250.00	$ 250.00	$ -	$ 250.00
	PUBLIC WORKS ADMINISTRATION				
100-4041100-1140	Compensation	$ 42,425.00	$ 42,425.00	$ 22,391.00	$ 42,180.00
100-4041100-3110	MEDICAL EXAMS	$ 550.00	$ 525.00	$ 632.00	$ 525.00
100-4041100-3310	VEHICLE REP & MAINTENANCE	$ 7,000.00	$ 6,000.00	$ 6,986.00	$ 7,000.00
100-4041100-5120	FUEL OIL/HEAT	$ 3,500.00	$ 3,325.00	$ 73.00	$ 3,325.00
100-4041100-5230	TELECOMMUNICATIONS	$ 4,000.00	$ 3,800.00	$ 1,992.00	$ 4,400.00
100-4041100-5415	COPIER LEASE				$ 2,100.00
100-4041100-5540	TRAINING	$ 665.00	$ 500.00	$ 468.00	$ 500.00
100-4041100-6001	OFFICE SUPPLIES	$ 700.00	$ 500.00	$ 1,616.00	$ 500.00
	TOTAL PUBLI WKS ADMINISTRATION	$ 58,840.00	$ 57,075.00	$ 34,158.00	$ 60,530.00
	HWYS, STS BRIDGES & SDWLKS				
100-4041200-1183	COMPENSATION	$ 116,525.00	$ 117,600.00	$ 61,062.00	$ 124,875.00
100-4041200-3310	EQUIPMENT MAINTENANCE	$ 11,400.00	$ 10,000.00	$ 6,918.00	$ 10,000.00
100-4041200-3315	SIDEWALK MAINTENANCE	$ 7,220.00	$ 6,000.00	$ -	$ 6,000.00
100-4041200-3316	STREET SIGN MAINTENANCE	$ 600.00	$ 500.00	$ -	$ 500.00
100-4041200-5425	NORFOLK/SOUTHERN R-O-W'S	$ 1,000.00	$ 950.00	$ -	$ 950.00
100-4041200-6007	MATERIALS & SUPPLIES	$ 4,512.00	$ 4,000.00	$ 6,854.00	$ 4,000.00
100-4041200-6008	GASOLINE & OIL	$ 38,990.00	$ 37,040.00	$ 16,594.00	$ 37,400.00
100-4041200-6011	UNIFORMS	$ 3,200.00	$ 3,000.00	$ 2,627.00	$ 3,000.00
100-4041200-6050	ASPHALT	$ -	$ -	$ -	$ -
	TOTAL HWYS, STS BRIDGES & SWLKS	$ 183,447.00	$ 179,090.00	$ 94,055.00	$ 186,725.00
	VDOT STREET MAINTENANCE				

100-4041250-3300	VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 414,571.00	$ 384,312.00
100-4041250-3310	EQUIPMENT MAINTENANCE (VDOT)	$ -	$ -	$ 556.00	
100-4041250-3316	STREET SIGN MAINTENANCE (VDOT)	$ -	$ -	$ 702.00	
100-4041250-6050	ASPHALT (VDOT)	$ -	$ -	$ -	
100-4041250-6130	TREE REMOVAL (VDOT)	$ -	$ -	$ -	
100-4041250-6307	SNOW REMOVAL (VDOT)	$ -	$ -	$ 4,623.00	
100-4041250-8801	EQUIPMENT PURCHASE (VDOT)				$ 47,500.00
	TOTAL VDOT STREET MAINTENANCE	$ 431,812.00	$ 431,812.00	$ 420,452.00	$ 431,812.00
	STREET LIGHTS				
100-4041320-5110	ELECTRICITY	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	TOTAL STREET LIGHTS	$ 81,500.00	$ 79,000.00	$ 37,647.00	$ 79,000.00
	SNOW REMOVAL				
100-4041330-6007	MATERIALS & SUPPLIES	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	TOTAL SNOW REMOVAL	$ 6,000.00	$ 2,000.00	$ -	$ 2,000.00
	PARKING METERS & LOTS				
100-4041340-6007	MATERIALS & SUPPLIES	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	TOTAL PARKING METERS & LOTS	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
	STREET & ROAD CLEANING				
100-4042200-6007	MATERIALS & SUPPLIES	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	TOTAL STREET & ROAD CLEANING	$ 9,000.00	$ 4,000.00	$ -	$ 4,000.00
	REFUSE COLLECTION				
100-4042300-3220	CONTRACTUAL SERVICES	$ 194,000.00	$ 170,200.00	$ 96,270.00	$ 177,000.00
100-4042300-6225	RECYCLING SERVICES	$ 77,500.00	$ 51,000.00	$ 23,883.00	$ 53,000.00
	TOTAL REFUSE COLLECTION	$ 271,500.00	$ 221,200.00	$ 120,153.00	$ 230,000.00
	REFUSE DISPOSAL				
100-4042400-3800	FCO LANDFILL CHARGES	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	TOTAL REFUSE DISPOSAL	$ 20,000.00	$ 20,000.00	$ 9,529.00	$ 20,000.00
	GENERAL PROPERTIES				
100-4043200-3310	REPAIR & MAINTENANCE	$ 10,230.00	$ 9,000.00	$ 2,573.00	$ 9,000.00
100-4043200-3325	HERMITAGE SWPOND MAINT	$ 4,400.00	$ 4,180.00	$ 3,300.00	$ 4,100.00
100-4043200-5110	ELECTRICITY	$ 900.00	$ -	$ 122.00	$ -
100-4043200-6007	MATERIALS & SUPPLIES	$ 1,344.00	$ 1,000.00	$ -	$ 1,000.00
100-4043200-6017	CHRISTMAS LIGHTS	$ 1,354.00	$ 1,100.00	$ 1,520.00	$ 1,200.00
	TOTAL GENERAL PROPERTIES	$ 18,228.00	$ 15,280.00	$ 7,515.00	$ 15,300.00
	BUILDING SERVICES				
100-4064200-3150	PROFESSIONAL SERVICES	$ 7,500.00	$ 1,350.00	$ 945.00	$ 1,500.00
100-4064200-3200	CONTRACTURAL SERVICES	$ 25,000.00	$ 15,610.00	$ 7,200.00	$ 16,000.00
100-4064200-5110	ELECTRICITY	$ 15,500.00	$ 13,540.00	$ 10,209.00	$ 14,000.00
100-4064200-5120	NATURAL GAS/HEAT	$ 5,000.00	$ 2,010.00	$ 1,536.00	$ 2,500.00
100-4064200-5130	WATER/SEWER	$ 500.00	$ 880.00	$ 278.00	$ 850.00
100-4064200-5230	TELECOMMUNICATIONS	$ 12,000.00	$ 9,810.00	$ 5,236.00	$ 10,000.00
100-4064200-5304	LIABILITY INSURANCE	$ 2,000.00	$ 1,930.00	$ 850.00	$ 2,000.00
100-4064200-7113	IN KIND COSTS	$ -	$ -	$ 5,000.00	$ 15,000.00
100-4064200-7115	SHARED MAINTENANCE	$ 20,000.00	$ 33,850.00	$ 9,594.00	$ 20,000.00
100-4064200-8411	CAPITAL ASSET RESERVES	$ -	$ 6,520.00	$ 8,523.00	$ 7,000.00
	TOTAL BUILDING SERVICES	$ 87,500.00	$ 85,500.00	$ 49,371.00	$ 88,850.00
	PARKS & RECREATION				
100-4071310-3160	CONTRACTURAL SER/JN BLUE	$ 1,425.00	$ 1,000.00	$ 410.00	$ 1,000.00
100-4071310-5699	CONTRIBUTION/CCP&R	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
100-4071310-6017	CHRISTMAS LIGHTS	$ 500.00	$ 400.00	$ 350.00	$ 400.00
100-4071310-6018	ROSE HILL IMPROVEMENTS	$ 6,000.00	$ 5,000.00	$ 279.00	$ 5,000.00
	TOTAL PARKS & RECREATION	$ 12,925.00	$ 11,400.00	$ 1,039.00	$ 11,400.00
	PLANNING				
100-4081100-1155	COMPENSATION	$ 75,375.00	$ 75,375.00	$ 40,316.00	$ 76,375.00

100-4081100-3190	PROFESSIONAL SERVICES	$ 17,500.00	$ 4,500.00	$ 7,460.00	$ 5,000.00
100-4081100-3500	PRINTING	$ 500.00	$ 200.00	$ -	$ 200.00
100-4081100-5510	MILEAGE	$ 750.00	$ 750.00	$ 174.00	$ 750.00
100-4081100-5540	TRAINING	$ 750.00	$ 500.00	$ -	$ 500.00
100-4081100-5810	DUES	$ 1,000.00	$ 600.00	$ 415.00	$ 600.00
100-4081100-6001	OFFICE EQUIPMENT	$ 200.00	$ 100.00	$ 21.00	$ 100.00
100-4081100-6012	PUBLICATIONS	$ 200.00	$ -	$ -	$ -
	TOTAL PLANNING	$ 96,275.00	$ 82,025.00	$ 48,386.00	$ 83,525.00
	BOARD OF ZONING APPEALS				
100-4081400-1110	EXPENSE COMPENSATION	$ 500.00	$ 500.00	$ 160.00	$ 500.00
100-4081400-5540	TRAINING	$ 500.00	$ 500.00	$ -	$ -
	TOTAL BOARD OF ZONING APPEALS	$ 1,000.00	$ 1,000.00	$ 160.00	$ 500.00
	ECONOMIC DEVELOPMENT				
100-4081500-5410	TOD SIGNS	$ 2,000.00	$ 2,000.00	$ -	$ -
100-4081500-5411	WAYFINDING SIGNS	$ 10,000.00	$ 10,000.00	$ -	$ -
100-4081500-5697	IDA GRANT MATCH	$ 10,000.00	$ 30,000.00	$ 30,000.00	$ 54,000.00
100-4081500-5698	GRANT AND MATCHING FUNDS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
100-4081500-5699	DBI/ECO DEV PROF SERVICES	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 18,000.00
	TOTAL ECONOMIC DEVELOPMENT	$ 52,000.00	$ 72,000.00	$ 50,000.00	$ 82,000.00
	PLANNING COMMISSION				
100-4081600-1111	EXPENSE COMPENSATION	$ 6,000.00	$ 5,000.00	$ 1,130.00	$ 5,000.00
100-4081600-5540	TRAINING	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
100-4081600-5810	DUES	$ 250.00	$ 250.00	$ -	$ 250.00
	TOTAL PLANNING COMMISSION	$ 7,250.00	$ 6,250.00	$ 1,130.00	$ 6,250.00
	B'VILLE AREA DEV AUTHORITY				
100-4081700-1111	EXPENSE COMPENSATION	$ 2,500.00	$ 2,500.00	$ 530.00	$ 2,500.00
100-4081700-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 250.00
100-4081700-5810	DUES	$ 125.00	$ 125.00	$ -	$ 125.00
	TOTAL B'VILLE AREA DEV AUTHORITY	$ 2,875.00	$ 2,875.00	$ 530.00	$ 2,875.00
	ARCHITECTURAL REVIEW BOARD				
100-4081800-5540	TRAINING	$ 250.00	$ 250.00	$ -	$ 500.00
	TOTAL ARCHITECTURAL REVIEW BD	$ 250.00	$ 250.00	$ -	$ 500.00
	CAPITAL OUTLAY				
100-4094200-8200	PW SITE EXPANSION-RESERVE				
100-4094200-8201	CHRISTMAS DECORATIONS				
100-4094200-8225	COMPUTER REPLACEMENT	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00
100-4094200-8231	Police Cruiser	$ 30,000.00	$ -	$ -	
100-4094200-8338	ONE TON DUMP	$ -	$ 40,000.00	$ 15,050.00	
100-4094200-8339	SALT BOX/SNOW PLOW	$ -	$ 9,600.00	$ -	
100-4094200-8340	MOWER	$ 7,555.00	$ -	$ -	$ 6,000.00
100-4094200-8345	PW TON DUMP BED	$ 7,775.00	$ -	$ -	
100-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ -	
100-4094200-8411	CAPITAL RESERVE				$ 21,838.00
100-4094200-8421	PD IN CAR CAMERA REP	$ 12,000.00	$ -	$ -	
100-4094200-8450	HVAC JOINT GOV CTR	$ -	$ -	$ -	
100-4094200-8500	PPTRA RESERVE	$ 54,917.00	$ -	$ -	$ 10,000.00
100-4094200-8601	PD SOFTWARE UPGRADE				$ 25,610.00
100-4094200-8603	PD SERVER REPLACEMENT				$ 5,000.00
	TOTAL CAPITAL OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 72,448.00
	CONTINGENCY				
100-4094300-5800	CONTINGENCY (3%)	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 82,000.00
	TOTAL CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 82,000.00
	DEBT SERVICE				
100-4095000-9110	CIP PRINCIPAL	$ 30,500.00	$ 31,800.00	$ 15,727.00	$ 33,120.00
100-4095000-9120	CIP INTEREST	$ 90,980.00	$ 89,680.00	$ 45,011.00	$ 88,360.00
100-4095000-9130	RDA DEBT SER RESERVE	$ 12,147.00	$ 12,147.00	$ -	$ 12,147.00
	TOTAL DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00

	TOTAL GENERAL FUND OPERATIONAL	$ 2,905,857.00	$ 2,792,710.00	$ 1,646,026.00	$ 2,733,106.00
	TOTAL GENERAL FUND CONTINGENCY	$ 145,293.00	$ 213,976.00	$ 20,085.00	$ 82,000.00
	TOTAL GENERAL FUND CAP OUTLAY	$ 116,247.00	$ 76,045.00	$ 15,050.00	$ 72,448.00
	TOTAL GENERAL FUND DEBT SERVICE	$ 133,627.00	$ 133,627.00	$ 60,738.00	$ 133,627.00
	TOTAL GENERAL FUND EXPENSES	$ 3,301,024.00	$ 3,216,358.00	$ 1,741,899.00	$ 3,021,181.00
	WATER FUND				
	PERSONNEL				
501-4012220-1140	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 38,335.00
501-4012220-2100	SOCIAL SECURITY	$ 19,385.00	$ 18,900.00	$ 8,857.00	$ 18,625.00
501-4012220-2210	RETIREMENT	$ 23,525.00	$ 21,255.00	$ 8,516.00	$ 20,655.00
501-4012220-2220	VMLIP - STD	$ -	$ 155.00	$ 134.00	$ 150.00
501-4012220-2230	VMLIP - LTD	$ -	$ 1,340.00	$ 375.00	$ 1,310.00
501-4012220-2300	HEALTH INSURANCE	$ 35,445.00	$ 35,000.00	$ 15,748.00	$ 37,670.00
501-4012220-2400	LIFE INSURANCE	$ 3,015.00	$ 3,260.00	$ 1,184.00	$ 2,875.00
501-4012220-2600	UNEMPLOYMENT INSURANCE	$ 280.00	$ 215.00	$ 7.00	$ 180.00
501-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 8,250.00	$ 5,800.00	$ 6,400.00
501-4012220-3145	PROFESSIONAL SERVICES	$ 1,000.00	$ 1,000.00	$ -	$ 100.00
501-4012220-3170	MISS UTILITY	$ 2,000.00	$ 1,900.00	$ 292.00	$ 1,000.00
501-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ 2,000.00	$ 1,685.00	$ 2,000.00
501-4012220-5210	POSTAGE	$ 3,500.00	$ 2,500.00	$ 1,129.00	$ 2,500.00
501-4012220-5540	TRAINING	$ -	$ -	$ -	$ 1,000.00
501-4012220-6001	OFFICE SUPPLIES	$ 650.00	$ 650.00	$ 225.00	$ 650.00
	TOTAL PERSONNEL	$ 135,975.00	$ 134,250.00	$ 61,952.00	$ 133,450.00
	TREATMENT				
501-4012222-1147	COMPENSATION	$ 156,500.00	$ 150,500.00	$ 59,168.00	$ 144,535.00
501-4012222-2830	CERTIFICATION FEES	$ 400.00	$ 900.00	$ 100.00	$ 500.00
501-4012222-2840	STATE CONNECTION FEES	$ 5,000.00	$ 5,100.00	$ 4,708.00	$ 5,100.00
501-4012222-2850	LAB TESTING	$ 10,000.00	$ 10,000.00	$ 1,427.00	$ 10,000.00
501-4012222-3110	MEDICAL EXAMS	$ 200.00	$ 200.00	$ 155.00	$ 200.00
501-4012222-3145	PROFESSIONAL SERVICES	$ 15,000.00	$ 10,000.00	$ 4,316.00	$ 15,000.00
501-4012222-3210	SLUDGE REMOVAL	$ 20,000.00	$ 22,000.00	$ 13,350.00	$ 22,000.00
501-4012222-3220	CLEAN RIVER INTAKE	$ -	$ -	$ -	$ 1,000.00
501-4012222-3310	REPAIR & MAINTENANCE	$ 39,000.00	$ 40,000.00	$ 22,677.00	$ 40,000.00
501-4012222-3510	CONSUMER CONFIDENCE RPT	$ 1,700.00	$ 1,700.00	$ -	$ 500.00
501-4012222-5110	ELECTRICITY	$ 53,500.00	$ 55,000.00	$ 27,710.00	$ 55,000.00
501-4012222-5120	FUEL/OIL HEAT	$ 2,500.00	$ 2,700.00	$ 97.00	$ 2,700.00
501-4012222-5230	TELECOMMUNICATIONS	$ 2,800.00	$ 2,500.00	$ 1,484.00	$ 2,500.00
501-4012222-5415	COPIER LEASE				$ 600.00
501-4012222-5540	TRAINING	$ 3,500.00	$ 2,500.00	$ 117.00	$ 2,500.00
501-4012222-5690	DISCHARGE PERMIT RENEWAL	$ 2,100.00	$ 2,100.00	$ 2,640.00	$ 2,700.00
501-4012222-5810	DUES	$ 1,000.00	$ 1,000.00	$ 295.00	$ 1,000.00
501-4012222-6001	OFFICE SUPPLIES	$ 1,000.00	$ 1,000.00	$ 124.00	$ 1,000.00
501-4012222-6004	LAB SUPPLIES	$ 3,600.00	$ 3,600.00	$ 1,212.00	$ 3,600.00
501-4012222-6005	JANITORIAL SUPPLIES	$ 700.00	$ 700.00	$ 348.00	$ 700.00
501-4012222-6008	GASOLINE & OIL	$ 6,200.00	$ 6,200.00	$ 1,386.00	$ 6,200.00
501-4012222-6011	UNIFORMS	$ 500.00	$ 500.00	$ 37.00	$ 500.00
501-4012222-6014	TOOLS	$ 250.00	$ 250.00	$ 164.00	$ 250.00
501-4012222-6019	SAFETY EQUIPMENT	$ 2,500.00	$ 2,000.00	$ 523.00	$ 2,000.00
501-4012222-6020	PERSONAL EQUIPMENT	$ 600.00	$ 600.00	$ 18.00	$ 600.00
501-4012222-6025	CHEMICALS	$ 33,000.00	$ 43,000.00	$ 15,364.00	$ 40,000.00
	TOTAL TREATMENT	$ 361,550.00	$ 364,050.00	$ 157,420.00	$ 360,685.00
	DISTRIBUTION & MAINTENANCE				
501-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 93,655.00
501-4012224-3330	LINE REPAIR & MAINTENANCE	$ 45,000.00	$ 42,750.00	$ 9,144.00	$ 42,750.00
501-4012224-6007	MATERIALS & SUPPLIES	$ 12,500.00	$ 11,875.00	$ 7,279.00	$ 11,875.00
501-4012224-6019	SAFETY EQUIPMENT	$ 750.00	$ 710.00	$ 232.00	$ 710.00
501-4012224-6030	NEW SERVICE SUPPLIES	$ 4,000.00	$ 3,800.00	$ 1,500.00	$ 3,000.00
	TOTAL DISTRIBUTION & MAINT	$ 149,650.00	$ 147,285.00	$ 56,457.00	$ 151,990.00
	CAPITAL OUTLAY				
501-4094200-8102	TANK REPAIR & MAINT RESERVE				

501-4094200-8210	DEPRECIATION EXPENSE	$ -	$ -	$ -	
501-4094200-8211	CAPITAL RESERVES	$ -	$ 27,110.00	$ -	
501-4094200-8361	WATER LINE UPGRADES	$ 75,000.00	$ 75,000.00	$ 9,540.00	$ 150,000.00
501-4094200-8368	LEAK DETECTOR	$ -	$ 12,000.00	$ -	
501-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 25,000.00	$ -	$ 25,000.00
501-4094200-8605	WTP BUILDING MAINTENANCE				$ 33,000.00
	TOTAL CAPITAL OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	CONTINGENCY				
501-4094300-5800	CONTINGENCY (5.5%)	$ 32,359.00	$ 32,359.00		$ 35,625.00
	TOTAL CONTINGENCY	$ 32,359.00	$ 32,359.00	$ -	$ 35,625.00
	TOTAL WATER FUND OPERATIONAL	$ 647,175.00	$ 645,585.00	$ 275,829.00	$ 646,125.00
	TOTAL WATER FUND CONTINGENCY	$ 32,359.00	$ 32,280.00	$ -	$ 35,625.00
	TOTAL WATER FUND CAP OUTLAY	$ 75,000.00	$ 139,110.00	$ 9,540.00	$ 208,000.00
	TOTAL WATER FUND EXPENSES	$ 754,534.00	$ 816,975.00	$ 285,369.00	$ 889,750.00
	SEWER FUND				
	PERSONNEL				
502-4012220-1114	COMPENSATION	$ 37,825.00	$ 37,825.00	$ 18,000.00	$ 35,335.00
502-4012220-2100	SOCIAL SECURITY	$ 24,625.00	$ 24,750.00	$ 12,397.00	$ 24,580.00
502-4012220-2210	RETIREMENT	$ 29,875.00	$ 27,820.00	$ 11,918.00	$ 27,255.00
502-4012220-2220	VMLIP - STD	$ -	$ 200.00	$ 239.00	$ 200.00
502-4012220-2230	VMLIP - LTD	$ -	$ 1,760.00	$ 640.00	$ 1,725.00
502-4012220-2300	HEALTH INSURANCE	$ 45,025.00	$ 46,000.00	$ 21,105.00	$ 49,320.00
502-4012220-2400	LIFE INSURANCE	$ 3,830.00	$ 4,270.00	$ 1,657.00	$ 3,790.00
502-4012220-2600	UNEMPLOYMENT INSURANCE	$ 355.00	$ 280.00	$ 9.00	$ 240.00
502-4012220-2700	WORKER'S COMPENSATION	$ 8,000.00	$ 10,500.00	$ 7,558.00	$ 8,500.00
502-4012220-3145	PROFESSIONAL SERVICES	$ 2,000.00	$ 2,000.00	$ -	$ 1,000.00
502-4012220-3320	HANDHELD MAINT	$ 1,350.00	$ -	$ 1,685.00	$ 2,000.00
502-4012220-5210	POSTAGE	$ 5,000.00	$ 7,000.00	$ 3,506.00	$ 7,000.00
502-4012220-6001	OFFICE SUPPLIES	$ 950.00	$ 500.00	$ 673.00	$ 750.00
	TOTAL PERSONNEL	$ 158,835.00	$ 162,905.00	$ 79,387.00	$ 161,695.00
	TREATMENT				
502-4012222-1147	COMPENSATION	$ 232,500.00	$ 235,800.00	$ 105,339.00	$ 235,945.00
502-4012222-2830	CERTIFICATION FEES	$ 900.00	$ 400.00	$ 80.00	$ 900.00
502-4012222-2850	LAB TESTING	$ 30,000.00	$ 25,000.00	$ 9,763.00	$ 25,000.00
502-4012222-3145	PROFESSIONAL SERVICES	$ 25,000.00	$ 15,000.00	$ 9,534.00	$ 15,000.00
502-4012222-3210	LANDFILL-SOLIDS DISPOSAL	$ 45,000.00	$ 35,000.00	$ 10,957.00	$ 30,000.00
502-4012222-3310	REPAIR & MAINTENANCE	$ 90,000.00	$ 60,000.00	$ 61,533.00	$ 90,000.00
502-4012222-5110	ELECTRICITY	$ 195,000.00	$ 160,000.00	$ 57,192.00	$ 150,000.00
502-4012222-5230	TELECOMMUNICATIONS	$ 5,300.00	$ 5,000.00	$ 2,032.00	$ 5,000.00
502-4012222-5415	COPIER LEASE				$ 3,000.00
502-4012222-5540	TRAINING	$ 6,500.00	$ 6,500.00	$ 55.00	$ 5,000.00
502-4012222-5690	Discharge Permit Renewal	$ 3,100.00	$ 3,100.00	$ -	$ 3,100.00
502-4012222-5810	DUES	$ 500.00	$ 500.00	$ 126.00	$ 500.00
502-4012222-6001	OFFICE SUPPLIES	$ 2,500.00	$ 2,500.00	$ 702.00	$ 2,500.00
502-4012222-6004	LAB SUPPLIES	$ 9,000.00	$ 9,000.00	$ 639.00	$ 8,000.00
502-4012222-6005	JANITORIAL SUPPLIES	$ 1,000.00	$ 1,000.00	$ 462.00	$ 1,000.00
502-4012222-6008	DIESEL FUEL	$ 8,000.00	$ 8,000.00	$ 2,580.00	$ 8,000.00
502-4012222-6011	UNIFORMS	$ 800.00	$ 800.00	$ 110.00	$ 800.00
502-4012222-6014	TOOLS	$ 2,000.00	$ 1,500.00	$ 106.00	$ 1,000.00
502-4012222-6019	SAFETY EQUIPMENT	$ 3,000.00	$ 3,000.00	$ 602.00	$ 3,000.00
502-4012222-6020	PERSONAL EQUIPMENT	$ 1,000.00	$ 800.00	$ -	$ 800.00
502-4012222-6025	CHEMICALS	$ 125,000.00	$ 100,000.00	$ 44,842.00	$ 100,000.00
	TOTAL TREATMENT	$ 786,100.00	$ 672,900.00	$ 306,654.00	$ 688,545.00
	DISTRIBUTION & MAINTENANCE				
502-4012224-1183	COMPENSATION	$ 87,400.00	$ 88,150.00	$ 38,302.00	$ 93,655.00
502-4012224-3310	EQUIPMENT MAINTENANCE	$ 1,900.00	$ 1,805.00	$ 2,555.00	$ 2,000.00
502-4012224-3330	REPAIR & MAINTENANCE	$ 7,500.00	$ 7,125.00	$ 8,973.00	$ 8,000.00
502-4012224-6007	MATERIALS & SUPPLIES	$ 6,400.00	$ 6,080.00	$ 4,398.00	$ 6,080.00
502-4012224-6019	SAFETY EQUIPMENT	$ 300.00	$ 285.00	$ -	$ 285.00
502-4012224-6030	NEW SERVICE SUPPLIES	$ 3,000.00	$ 2,850.00	$ -	$ 2,850.00

	TOTAL DISTRIBUTION & MAINT	$ 106,500.00	$ 106,295.00	$ 54,228.00	$ 112,870.00
	CAPITAL PROJECTS				
502-4094100-8001	OUTFALL LINE	$ -	$ -	$ 71,000.00	
502-4094100-8003	NEW WWTP	$ 1,000,000.00	$ -	$ 65,793.00	
	TOTAL CAPITAL PROJECTS	$ 1,000,000.00	$ -	$ 136,793.00	$ -
	CAPITAL OUTLAY				
502-4094200-8110	WWTP UPGRADES	$ -	$ -	$ -	
502-4094200-8134	Sewer Collection Sys Rehab	$ 100,000.00	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8210	DEPRECIATION	$ -	$ -	$ -	
502-4094200-8367	SEWER JET RODDER	$ -	$ 22,445.00	$ 16,237.00	
502-4094200-8411	Capital Reserve	$ -	$ 11,200.00	$ -	$ 163,835.00
502-4094200-8540	MEMBRANE REPLACEMENT RESERVE	$ -	$ 50,000.00	$ -	$ 50,000.00
502-4094200-8550	EQUIPMENT REPAIR RESERVE	$ -	$ 15,000.00	$ -	$ 25,000.00
502-4094200-8602	3/4 TON PICKUP (1/2 VDOT)				$ 16,500.00
502-4094200-8604	STORM SEWER CAMERA (1/2 VDOT)				$ 16,000.00
	TOTAL CAPITAL OUTLAY	$ 100,000.00	$ 148,645.00	$ 16,237.00	$ 321,335.00
	CONTINGENCY				
502-4094300-5800	CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,315.00
	TOTAL CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,315.00
	DEBT SERVICE				
502-4095000-9118	VRA PRINCIPAL	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND OPERATIONAL	$ 1,051,435.00	$ 942,100.00	$ 440,269.00	$ 963,110.00
	TOTAL SEWER FUND CONTINGENCY	$ 52,572.00	$ 47,105.00	$ 1,500.00	$ 48,155.00
	TOTAL SEWER FUND CAP OUTLAY	$ 1,100,000.00	$ 148,645.00	$ 153,030.00	$ 321,335.00
	TOTAL SEWER FUND DEBT SERVICE	$ 470,000.00	$ 470,000.00	$ 235,000.00	$ 470,000.00
	TOTAL SEWER FUND EXPENSES	$ 2,674,007.00	$ 1,607,850.00	$ 829,799.00	$ 1,802,600.00
	TOTAL EXPENSES ALL FUNDS	**$ 6,729,565.00**	**$ 5,641,183.00**	**$ 2,857,067.00**	**$ 5,713,531.00**

ATTACHMENT 6

TOWN OF BERRYVILLE
TOWN COUNCIL
AN ORDINANCE SETTING TAX LEVIES FOR TAX YEAR 2015

Date: April 21, 2015

Motion By:

Second By:

BE IT ORDAINED, by the Council of the Town of Berryville, Virginia, that for the tax year 2015 there is hereby levied:

(1) A tax of $.___ per $100 assessed valuation on all real estate located within the Town of Berryville, such levy being also applicable to the real estate and tangible personal property of public service corporations;

(2) A tax rate of $1.25 per $100 assessed valuation on all taxable, tangible personal property, except machinery and tools, located in the Town of Berryville;

(3) A tax rate of $1.30 per $100 assessed valuation on tangible machinery and tools located in the Town of Berryville.

All tax levies shall be due and payable pursuant to the Code of the Town of Berryville, Chapter 16, Article I, Section 16-3.

VOTE:
Aye:

Nay:

Absent:

SIGNED: _____ Date: April 14, 2015
Wilson L. Kirby, Mayor

ATTEST: _____ Date: April 14, 2015
Harry Lee Arnold, Jr., Recorder

TOWN COUNCIL
MOTION FOR APPROVAL: ORDINANCE SETTING TAX LEVIES FOR TAX YEAR 2015

Date: April 21, 2015

Motion By:

Second By:

I hereby move that the Council of the Town of Berryville adopt the attached Ordinance setting the tax levies for tax year 2015 amending the Code of the Town of Berryville, Chapter 16- Taxation, Article I – In General, Section 16-1 Annual Tax Assessments; valuation of property.

VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST:_____
Harry Lee Arnold, Jr., Recorder

ATTACHMENT 7

TOWN COUNCIL
MOTION FOR APPROVAL: RESOLUTION TO PROVIDE FOR THE IMPLEMENTATION OF THE 2004-2005 CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998 FOR THE TAX YEAR 2015

Date: April 21, 2015

Motion By:

Second By:

I hereby move that the Council of the Town of Berryville adopt the attached Resolution providing for the implementation of the 2004-2005 changes to the Personal Property Tax Relief Act of 1998 for the tax year 2015.

VOTE:

Aye:

Nay:

Absent/Abstain:

ATTEST:_____
Harry Lee Arnold, Jr., Recorder

Town of Berryville

Resolution
To Provide for the Implementation of the 2004-2005
Changes to the Personal Property Tax Relief Act of 1998
For the Tax Year 2015

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3523 *et seq.* ("PPTRA"), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 505) and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly, being the 2005 revisions to the 2004-2006 Appropriations Act ("the 2005 Appropriations Act"); and

WHEREAS, the legislative enactments require the Town to take affirmative steps to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS, these legislative enactments provide for the Town of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to local personal property tax on such vehicles.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Berryville in accordance with the requirements set forth in Va. Code § 58.1-3524(C)
(2) and § 58.1-3912(E), as amended by Chapter 1 of the 2005 Acts of Assembly (2004 Special Session 1) and as set forth in Item 503 of the 2005 Appropriations Act, that any qualifying vehicle having situs within the Town during the tax year which begins on January 1, 2015, shall receive personal property tax relief in the following manner:

1. Personal use vehicles valued at less than $1,000 will be eligible of 100 percentage of tax relief set by the Town Council during its annual budget deliberations.
2. Personal use vehicles valued between $1,001 and $20,000 will be eligible for 70 percentage of tax relief set by the Town Council during its annual budget deliberations.
3. Personal use vehicles valued at $20,001 or more will be eligible for 70 percentage of tax relief on the first $20,000 of assessed value set by the Town Council during its annual budget deliberations.
4. All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for personal property tax relief under PPTRA.

PASSED THIS 21st DAY OF APRIL 2015.

_____
Wilson L. Kirby, Mayor

ATTEST:

_____
Harry L. Arnold, Jr., Recorder

ATTACHMENT 8

TOWN COUNCIL
MOTION FOR APPROVAL: ORDINANCE ADOPTING
A TRANSIENT OCCUPANCY TAX

Date: April 21, 2015

Motion By:

Second By:

I hereby move that the Council of the Town of Berryville adopt the attached Ordinance establishing a Transient Occupancy Tax effective July 1, 2015.

VOTE:

Aye:

Nay:

Absent:

Abstain:

ATTEST:_____
Harry Lee Arnold, Jr., Recorder

AN ORDINANCE ADOPTING ARTICLE VII,
TRANSIENT OCCUPANCY TAX,
OF THE CODE OF TOWN OF BERRYVILLE

BE IT ORDAINED, by the Council of the Town Of Berryville, that the Code of the Town of Berryville, is amended to add Article VII, Transient Occupancy Tax, as attached.

VOTE:

Aye –

Nay –

Absent –

SIGNED: _____
Wilson Kirby, Mayor

Attest:_____ Date:_____
Harry L. Arnold, Jr., Recorder

ARTICLE VII. - TRANSIENT OCCUPANCY TAX

Sec. 16-101. - Definitions.
Sec. 16-102. - Penalty for violation.
Sec. 16-103. - Amount and levy.
Sec. 16-104. - Collection.
Sec. 16-105. - Administrative guidelines.
Sec. 16-106. - Reports and remittances.
Sec. 16-107. - Exemptions.
Sec. 16-108. - Advertising payment or absorption of tax.
Sec. 16-109. - Penalty and interest for failure to remit taxes when due.
Sec. 16-110. - Procedure upon failure or refusal to collect taxes or make remittances and reports.
Sec. 16-111. - Preservation of records.
Sec. 16-112. - Cessation of business; report and tax due immediately.

Sec. 16-101. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Hotel shall mean any public or private hotel, inn, apartment hotel, bed and breakfast, hostelry, tourist home or house, motel, rooming house or other lodging place within the town offering lodging for two or more persons at any one time, and the owner and operator thereof, who, for compensation, furnishes lodging to any transients.

Room or space rental shall mean the total charge made by any hotel or travel campground for lodging or space furnished any transient. If the charges made by such hotel or travel campground to transients includes any charge for services or accommodations, in addition to that of lodging, and the use of space, then such portion of the total charge as represents only room and space rental shall be distinctly set out and billed to such transient by such hotel or travel campground as a separate item.

Town shall mean Town of Berryville, Virginia.

Transient shall mean any natural person who, for any period of not more than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel or travel campground for which lodging or use of space a charge is made.

Travel campground means any area or tract of land used to accommodate two or more camping parties, including tents, travel trailers or other camping outfits.

Sec. 16-102. - Penalty for violation.

Any person violating or failing to comply with any of the provisions of this article shall be guilty of a class 3 misdemeanor. Each such violation or failure and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of the tax as provided in this article.

Sec. 16-103. - Amount and levy.

There is hereby imposed and levied by the town, in addition to all other taxes, fees, and charges of every kind, now or hereafter imposed by law, a tax in the amount of two percent of the total amount paid for room or space rental to any hotel or travel campground.

Sec. 16-104. - Collection.

Every person receiving any payment of room or space rental with respect to which a tax is levied under this article, shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room or space rental, at the time payment for such rooms or space is made, and the tax shall be paid to the town.

Sec. 16-105. – Delegation of Administration

The town treasurer is hereby delegated the authority to administer all provisions of this article.

Sec. 16-106. - Reports and remittances.

The person collecting any tax levied under this article shall make out a report upon forms, setting forth information as the town treasurer may prescribe and require, showing the amount of room or space rental charges collected and the tax required to be collected, and shall sign and deliver the same, along with a remittance of such tax, to the town treasurer. Such reports and remittances shall be made to the town treasurer on or before the 20th day of the calendar month following the month being reported.

Sec. 16-107. - Exemptions.

No tax shall be payable under this article on room or space rental paid to any hospital, medical clinic, convalescent home or home for the aged. No tax shall be payable under this article on individually owned single-family homes or condominium units which are rented through an agency which provides advertising, reservations, housekeeping, accounting, and/or check-in services.

Sec. 16-108. - Advertising payment or absorption of tax.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of a tax imposed under this article will be paid or absorbed by him or by anyone else, or that he or anyone else will relieve any purchaser of the payment of all or any part of such tax.

Sec. 16-109. - Penalty and interest for failure to remit taxes when due.

If any person whose duty it is to do so shall fail or refuse to remit to the town treasurer the tax required to be collected under this article, within the time and in the amount specified in this article, there shall be added to such tax by the town treasurer a penalty as set from time to time by the town council. In addition, there shall be added to such unpaid tax interest at a rate as set from time to time by the town council on the amount of tax delinquent, such interest to commence on the first day of the month following the month in which such taxes are due. For the second and subsequent years of delinquency, interest shall be imposed at the rate established pursuant to section 6621 of the Internal Revenue Code of 1954, as amended, or at a rate as set from time to time by the town council, whichever is greater.

Sec. 16-110. - Procedure upon failure or refusal to collect taxes or make remittances and reports.

If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article or to make within the time provided in this article the reports and remittances required by this article, the town treasurer shall proceed in such a manner as he may deem best to obtain the facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect such tax or to make such report and remittance. The town treasurer shall proceed to determine and assess against

such person such tax and penalty by registered mail at his last known place of address of the amount of such tax and interest and penalty and the total amount thereof shall be payable within ten days from the date of such notice.

Sec. 16-111. - Preservation of records.

It shall be the duty of every person required by this article to pay to the town the taxes imposed by the article to keep and to preserve for a period of two years records showing all purchases taxable under this article, the amount charged the purchaser for each purchase, the date thereof, the taxes collected thereon and the amount of tax required to be collected by this article. The town treasurer or duly authorized agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person, for the purpose of administering and enforcing the provisions of this article and to make transcripts of all or any parts thereof.

Sec. 16-112. - Cessation of business; report and tax due immediately.

Whenever any person required to collect and pay to the town a tax under this article shall cease to operate and shall otherwise dispose of his business, any tax payable under the provisions of this article shall become immediately due and payable. Such person shall immediately make a report and pay the tax due.