

Town of Front Royal

Proposed
Annual Budget

2014-2015

Letter from Manager
[Page 1-14]

Fiscal Policy &
Procurement Manual
[Page P1-P25]

Proposed Revenue
[Page P26-P34]

General Fund Proposed
Expenditures
[Page P35-P71]

Non-Departmental
[Page P72-P75]

Department of Energy
Services
[Page P76-P80]

Department of Environmental
Services
[Page P81-P98]

Capital Improvements
[Page P99-P102]

Personnel Information
[Page P103-P108]

Miscellaneous
[Page P110-P115]



TOWN OF FRONT ROYAL
OFFICE OF THE TOWN MANAGER
ADMINISTRATION BUILDING
P.O. BOX 1560
FRONT ROYAL, VIRGINIA 22630-1560

STEVEN M. BURKE, PE
Town Manager
(540) 635-8007
(540) 636-7475 (Fax)
sburke@frontroyalva.com

March 31, 2014

The Honorable Mayor Timothy W. Darr
The Honorable Vice Mayor N. Shac Parker
The Honorable Councilman Daryl L. Funk
The Honorable Councilman Bret W. Hrbek
The Honorable Councilman Thomas H. Sayre
The Honorable Councilman Eugenc R. Tewalt
The Honorable Councilman Hollis L. Tharpe

RE: Town Manager Proposed FY14-15 Budget

Dear Mayor Darr and Members of Town Council:

I am proud to present to you the Town Manager's Proposed Budget for Fiscal Year 2014-2015 for Council's consideration. The Total Budget as presented is **\$39,236,120** comprised of **\$12,151,950** for General Fund, **\$4,758,385** for the Water Fund, **\$4,683,205** for the Sewer Fund, **\$996,800** for the Solid Waste Fund, and **\$16,645,780** for the Electric Fund. The Proposed Budget is balanced as required by Town Code and conforms to the budget policies and goals established by Town Council.

I would like to thank our Department Heads for their dedication to the Town in submitting requested budgets that conformed to the limited new revenue projections, while including the necessary personnel, operating, and capital requests to allow the Town to continue to advance in meeting and exceeding the needs of our citizens and tourists. I would also like to recognize Kim Gilkey-Breden, Director of Finance, for all of her work and assistance in the preparation of the Proposed Budget.

The Proposed 2014-2015 Fiscal Budget was developed to not only address our current fiscal needs, but also incorporates the longer term capital projects included in our Capital Improvements Program. Additionally, staff will also propose some changes in the Town benefits plan that will provide long-term financial stability to the Town while continuing to provide our employees with the access to necessary benefits.

BUDGET HIGHLIGHTS

The Proposed 2014-2015 Fiscal Budget includes a number of new and continued projects and initiatives. Highlighted items include:

Design of Leach Run Parkway
Construction of Water System Improvements
Design of Criser Road Bridge
Upgrade of PT to FT Legal Assistant
Maintenance of Finance, Dispatch & Tax Software
Includes Requested Police Supplies
Replacement of Holiday Decorations
Pavement Management Program
Vehicle Replacements
4.8% Health Insurance Rate Increase

Design of Police Headquarters
Continuation of Master Police Office Program
Upgrade of GIS Technician to Surveyor
Establish Meter Technician Program
Repayment for Phone System Upgrade
Outside Evaluation of Solid Waste Operations
Electric Rate Study
Tablets for Council Meetings
Establish No Cost Health Insurance Option
Paperless Agenda Packets to Council

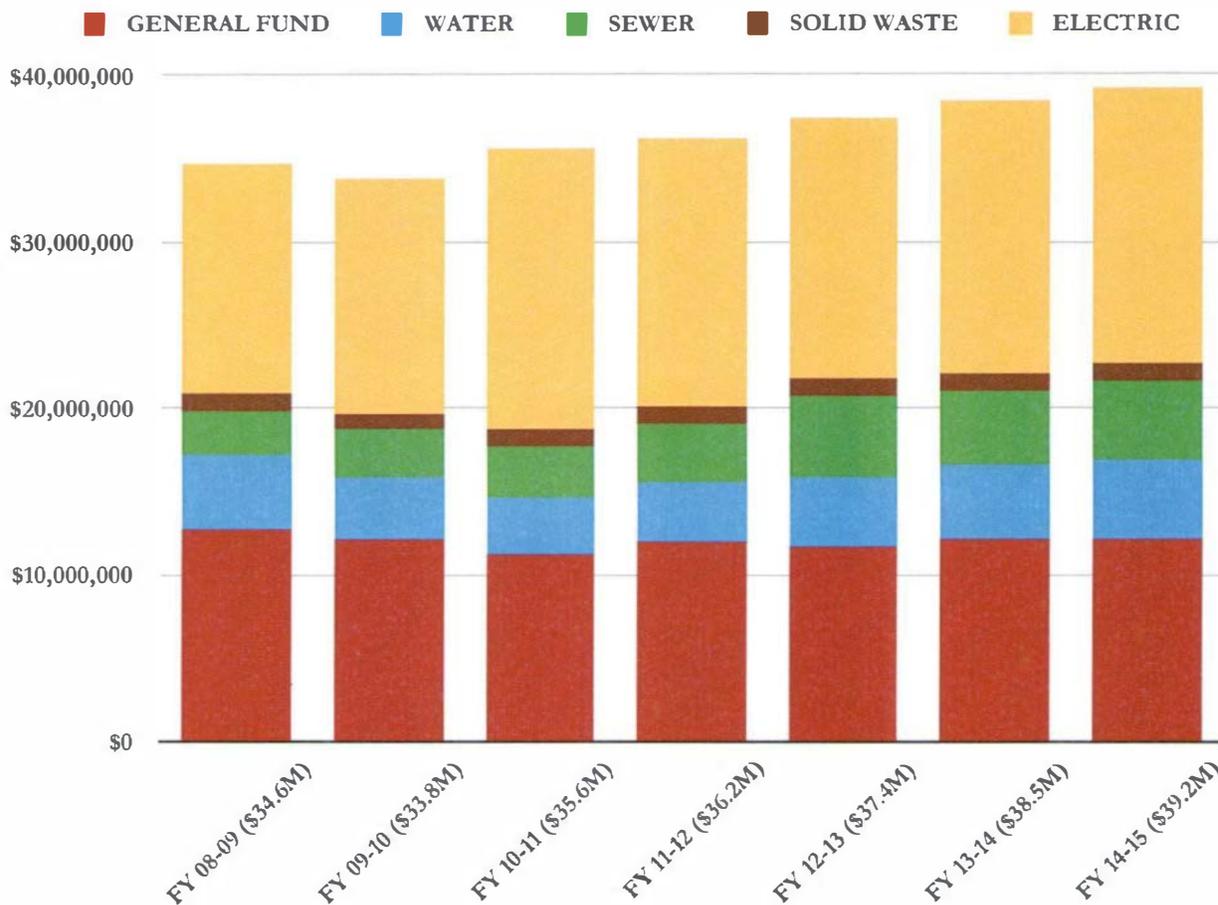
BUDGET OVERVIEW

The Proposed 2014-2015 Fiscal Budget addresses the continued service delivery to our citizens. It reflects the necessary staffing, operating, and capital costs to ensure that the Town continues to operate in a progressive, fiscally appropriate manner. The Town has balanced the General Fund portion of our Proposed Budget within the existing tax revenues. The proposed Solid Waste and Electric Fund budgets are also funded with the current rates remaining the same as last year. The proposed Water and Sewer Fund budget do include rate increases for capital improvements described later in this proposal. The Proposed Budget is summarized in the following table:

<u>FUND</u>	<u>FY 14-15</u>	<u>FY 13-14</u>	<u>DIFFERENCE</u>	<u>PERCENT DIFF</u>
GENERAL	\$12,151,950	\$12,118,245	\$33,705	0.28%
WATER	\$4,758,385	\$4,574,800	\$183,585	4.01%
SEWER	\$4,683,205	\$4,336,650	\$346,555	7.99%
SOLID WASTE	\$996,800	\$983,300	\$13,500	1.37%
ELECTRIC	\$16,645,780	\$16,530,300	\$115,480	0.70%
TOTAL	\$39,236,120	\$38,543,295	\$692,825	1.80%

The Town has maintained our services with minimal changes to our funding historically. Compared with the budget from 2009, our General Fund budget has decreased 5%. In our Enterprise Funds, our Solid Waste budget has increased 7%, as has our Water Fund. Our Electric Fund has increased 20% due to the cost power acquisition. Our Sewer Fund has increased 80% due to the required upgrade to our Wastewater Treatment Plant. Historical budget data is provided in the following chart:

ANNUAL BUDGET HISTORY



General Fund - Revenue

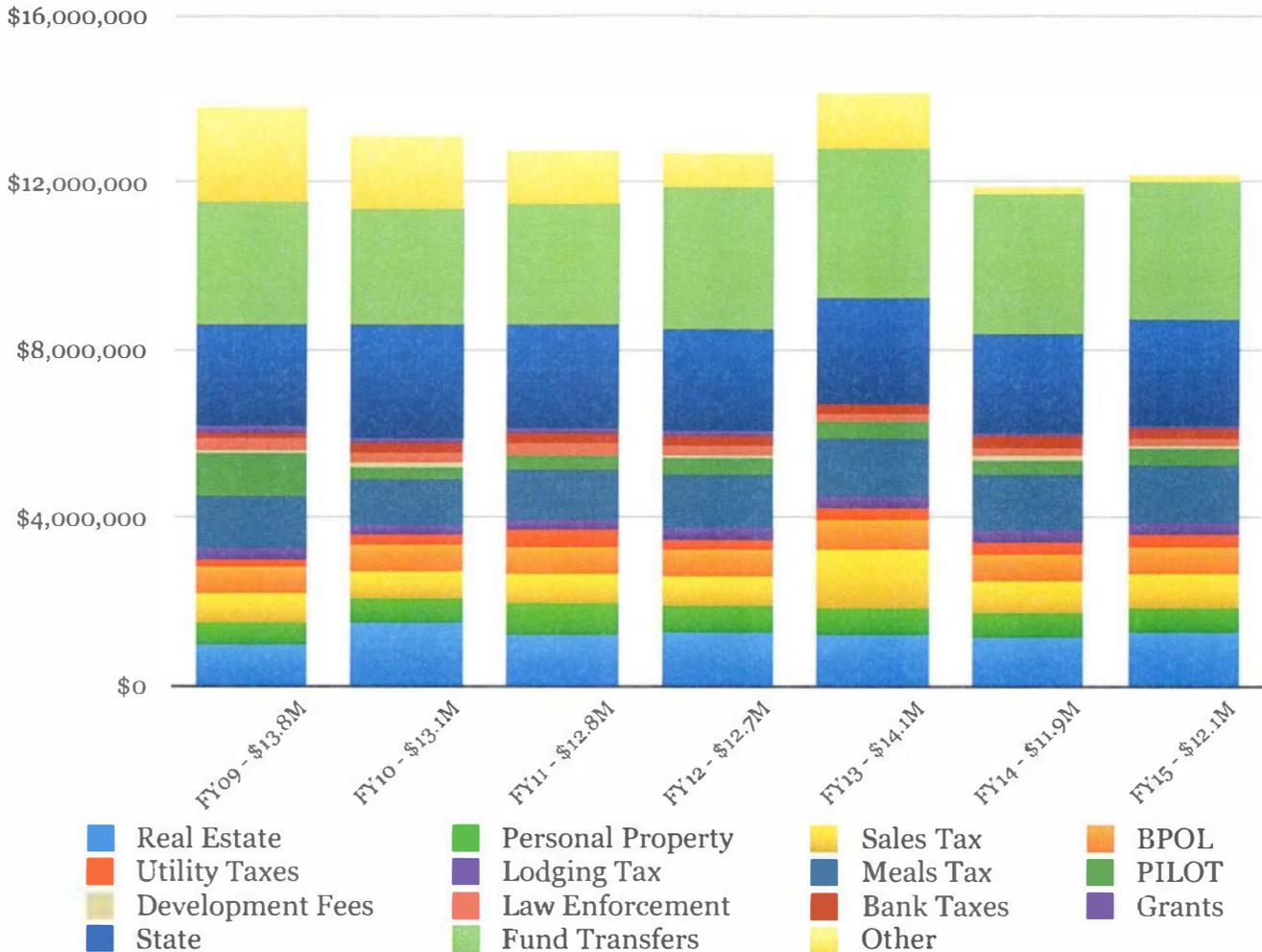
As with the budgets from the past several years, staff was very conservative in our budget preparation. We are cautiously optimistic that the Town is recovering from the recession. We are including minor increases in sales and meal tax revenue projections based upon the consistent increases in monthly revenues. While new home construction also appears to be slowly recovering in the Town, resale of existing homes appears to be gaining pace. The Town's fiscal condition does appear to be sustainable and improving.

All General Fund tax rates are proposed to remain neutral. Council has approved an increase in the Real Estate Tax that shall be dedicated towards construction of the Leach Run Parkway and the new Police Headquarters.

Transfers from the Enterprise Funds (Electric, Water, Sewer, and Solid Waste) continue to be based upon the funding formula approved by our Auditors.

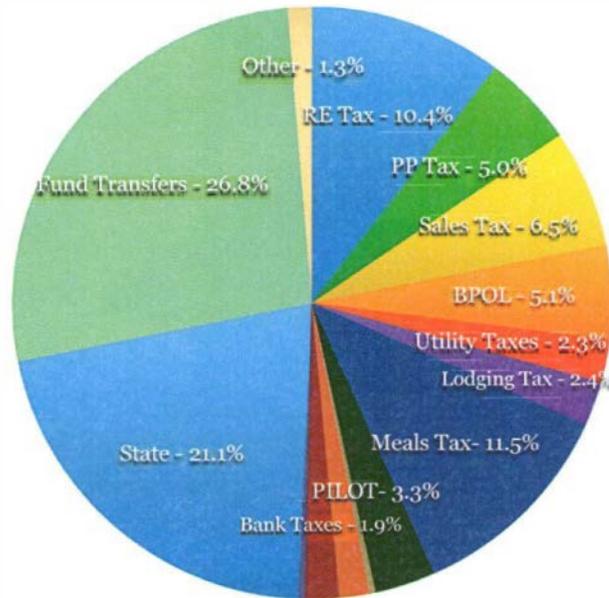
The following graph demonstrates the stability of the Town’s revenue sources since Fiscal Year 2008-2009. The “Other” Revenue Item (Pale Yellow) is generally composed of funding carried forward from the previous fiscal years for projects that had not been completed or expenses that had not been invoiced before the close of the previous Fiscal Year. The Sales Tax (Dark Yellow) was significantly higher in FY13 due to one-time sales associated with the installation of the Dominion Power Facility.

GENERAL FUND REVENUE HISTORY



The Proposed General Fund Budget is \$12,151,950 for Fiscal Year 2014-2015. The General Fund sources include Real Estate Taxes, Personal Property Taxes, Sales Tax, Business/Professional/Occupational Licenses (BPOL), Utility Taxes, Lodging Tax, Meals Tax, Bank Taxes, Route 522 Corridor Payment in Lieu of Tax (PILOT) Fees, Development Fees, Fines from Law Enforcement, Grants, State Funding, Enterprise Fund Transfers, and other sources. The following chart demonstrates the breakdown of revenue sources for Fiscal Year 2014-2015:

FY14-15 GENERAL FUND REVENUE - \$12,151,950



- RE Tax - 10.4%
- BPOL - 5.1%
- Meals Tax - 11.5%
- Law Enforcement - 1.6%
- State - 21.1%
- PP Tax - 5.0%
- Utility Taxes - 2.3%
- PILOT - 3.3%
- Bank Taxes - 1.9%
- Fund Transfers - 26.8%
- Sales Tax - 6.5%
- Lodging Tax - 2.4%
- Development Fees - 0.3%
- Grants - 0.3%
- Other - 1.3%

GENERAL FUND - EXPENDITURES

The General Fund is comprised of the following Departments:

- | | | |
|------------------------|-------------------|------------------------|
| Town Council | Clerk of Council | Town Manager |
| Town Attorney | Human Resources | Risk Management |
| Information Technology | Planning & Zoning | Tourism |
| Finance Department | Police Department | Environmental Services |

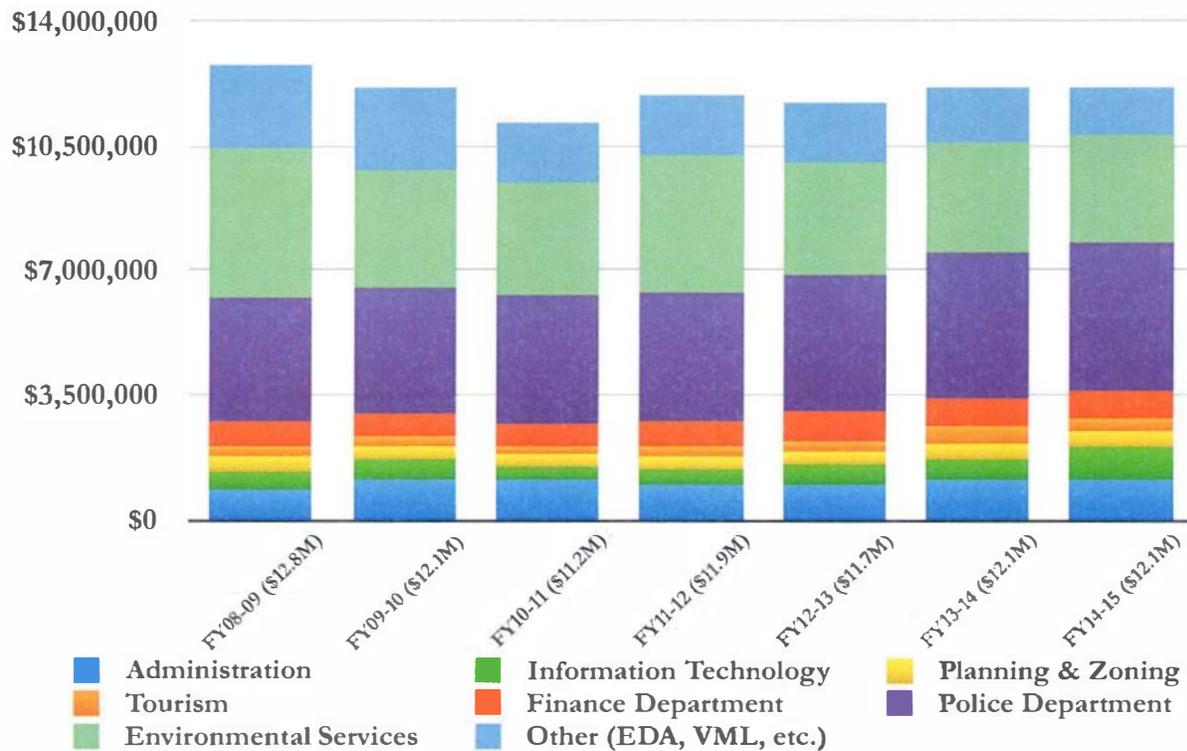
Other - EDA, VML Insurance, Etc.

With exception of funding for Information Technology, expenditure requests from all Departments were at similar levels to that of last Fiscal Year. Our IT Budget grew by approximately 60% due to repayment of funding for the new phone system, final payment for our Dispatch Software, and for the maintenance agreements for our Dispatch, Finance, Tax Payment, and VDI Software.

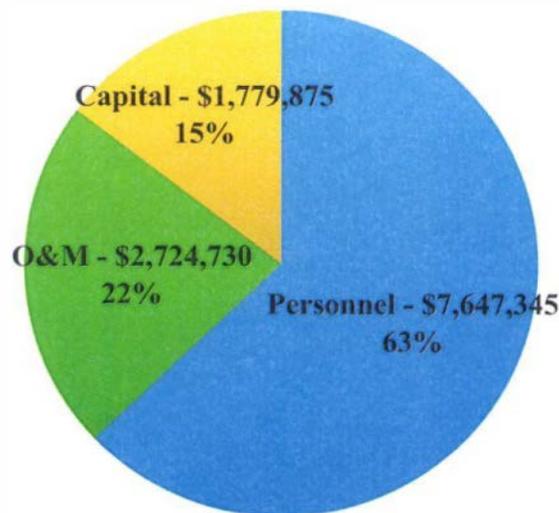
Our General Fund expenditures increased 0.28% from the last Fiscal Year. This is definitely a testament to our Department Heads operating their Departments efficiently and effectively.

The following chart illustrates the historical General Fund Expenditures by Department:

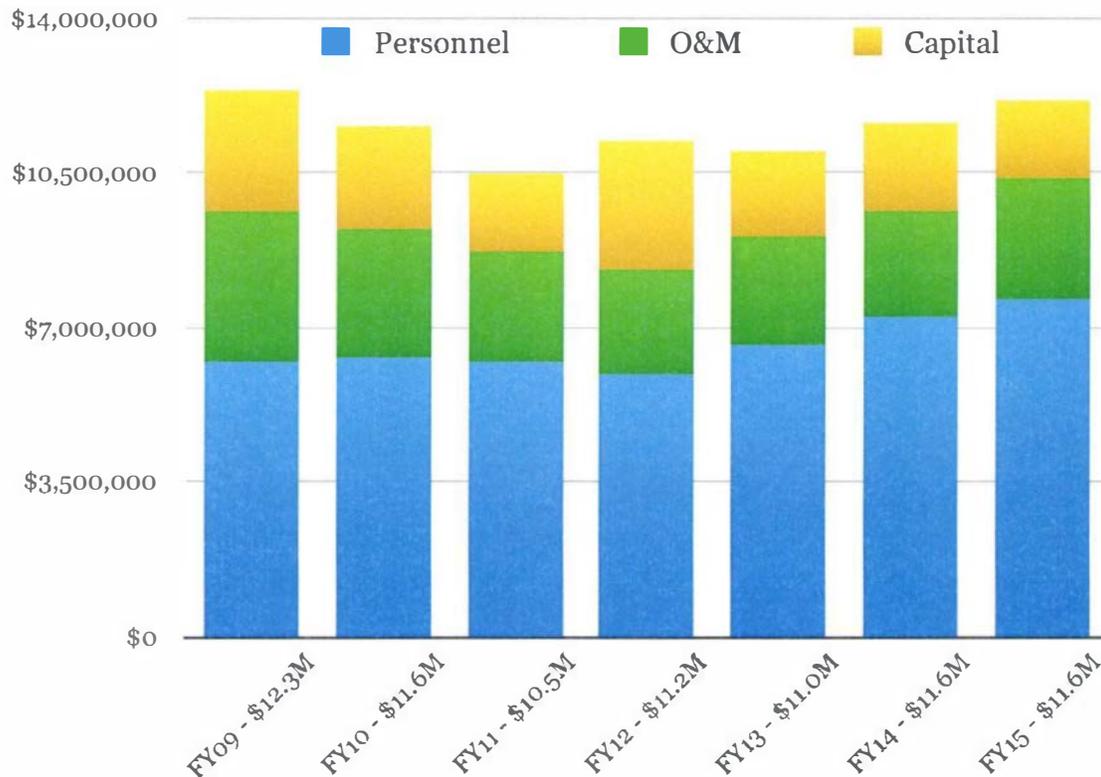
GENERAL FUND EXPENDITURES HISTORY



Expenditures in the General Fund are allocated to three major areas of expense: Personnel, Operations & Maintenance, and Capital. Personnel includes the salaries and benefits for the staff involved in the various work efforts. Operations & Maintenance (O&M) is the cost for maintenance contracts, supplies to perform daily tasks, safety equipment, apparel, and other regular expenditures to fulfill service deliveries. Capital includes one-time expenses for vehicle replacement, individual project costs, and property acquisition. The following chart summarizes the FY 14-15 allocations for the General Fund:



The following graph presents the historical allocations for General Fund:



ENTERPRISE FUNDS OVERVIEW

The Town's Enterprise Funds are our business enterprises that operate from the revenue generated from their individual service rates and fees. The Town's business enterprises are our Electric Fund, Water Fund, Sewer Fund, and Solid Waste Fund.

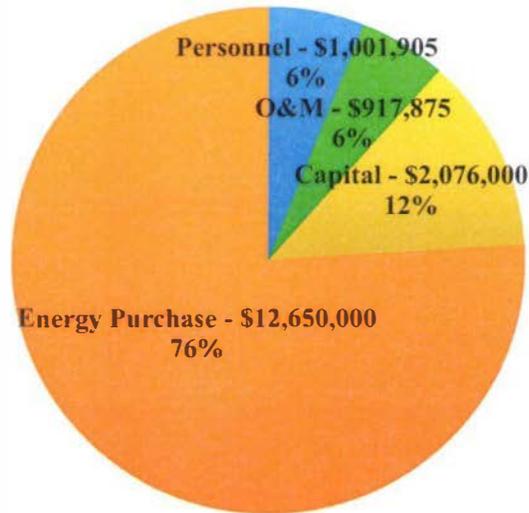
Each Enterprise Fund operation is managed to as an independent operation with oversight and assistance from the services from the General Fund. Assistance in the form of management, human resources, risk management, legal services, financial services, and computer/network assistance are provided by Departments in the General Fund. Use of these centralized services allows the Enterprise Fund Departments to operate without redundant staffing. In addition, insurance for all operations and capital infrastructure for the Enterprise Fund Departments are paid through the General Fund.

All Enterprise Funds provide equivalent funding for the services provided by the General Fund operations that is reviewed and endorsed each year by our auditor. The transfer formulas are included in the presented budget.

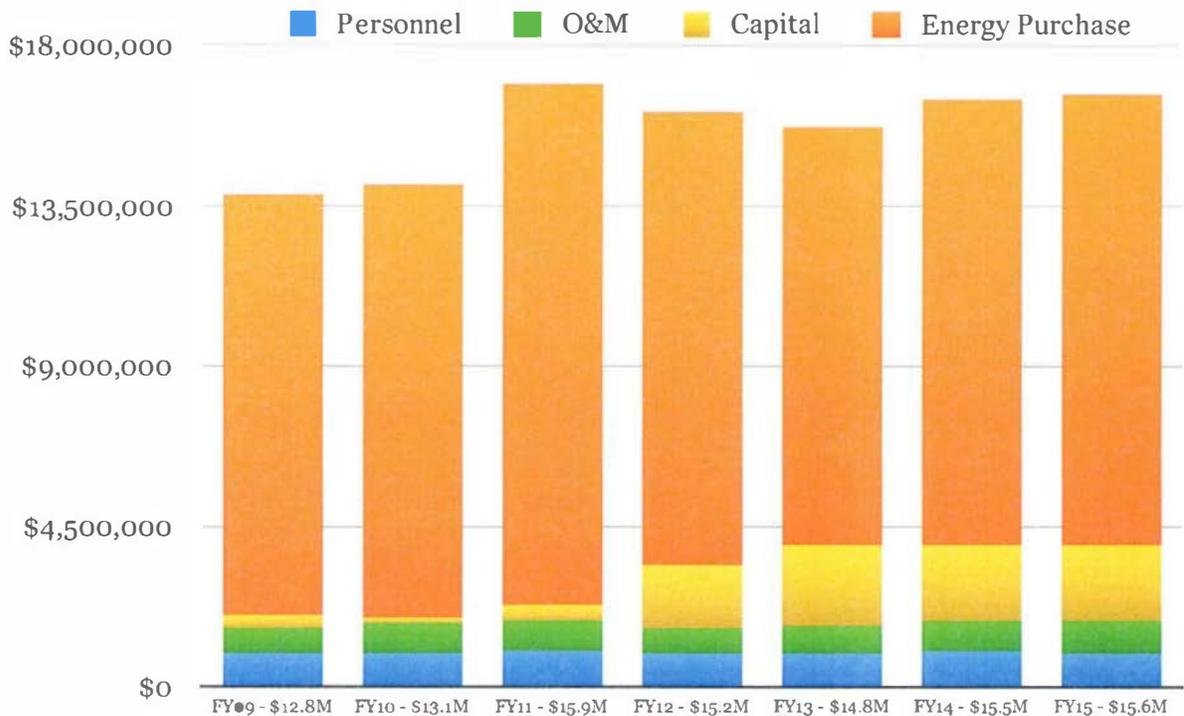
The Town is proposing a 6.5% rate increase in our water rates and a 10% increase in our sewer rates, both of which are less than previously anticipated in our outside rate analysis.

ENTERPRISE - ELECTRIC FUND

The Town’s Energy Services Department is responsible for the purchase and distribution of electricity to our customers. The Town is member of American Municipal Power and participates in several power generation facilities to ensure a stable power cost to our customers. The proposed budget for FY14-15 is \$15,643,875. Expenditures in the Electric Fund are allocated to four major areas of expense: Personnel, Operations & Maintenance, Capital, and Energy Purchase. The following chart summarizes the allocations for the FY14-15 Proposed Budget:

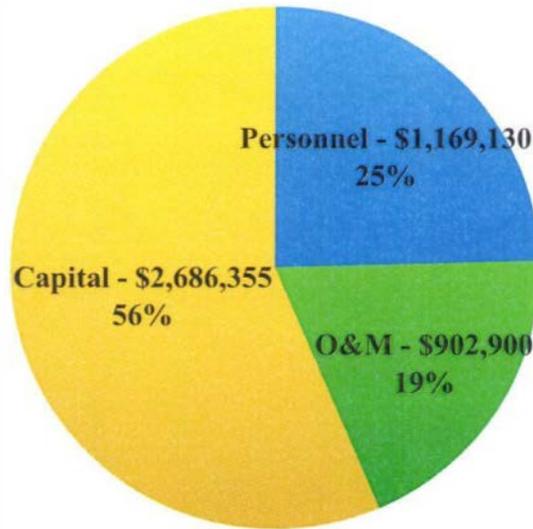


The following graph presents the historical allocations for the Electric Fund:

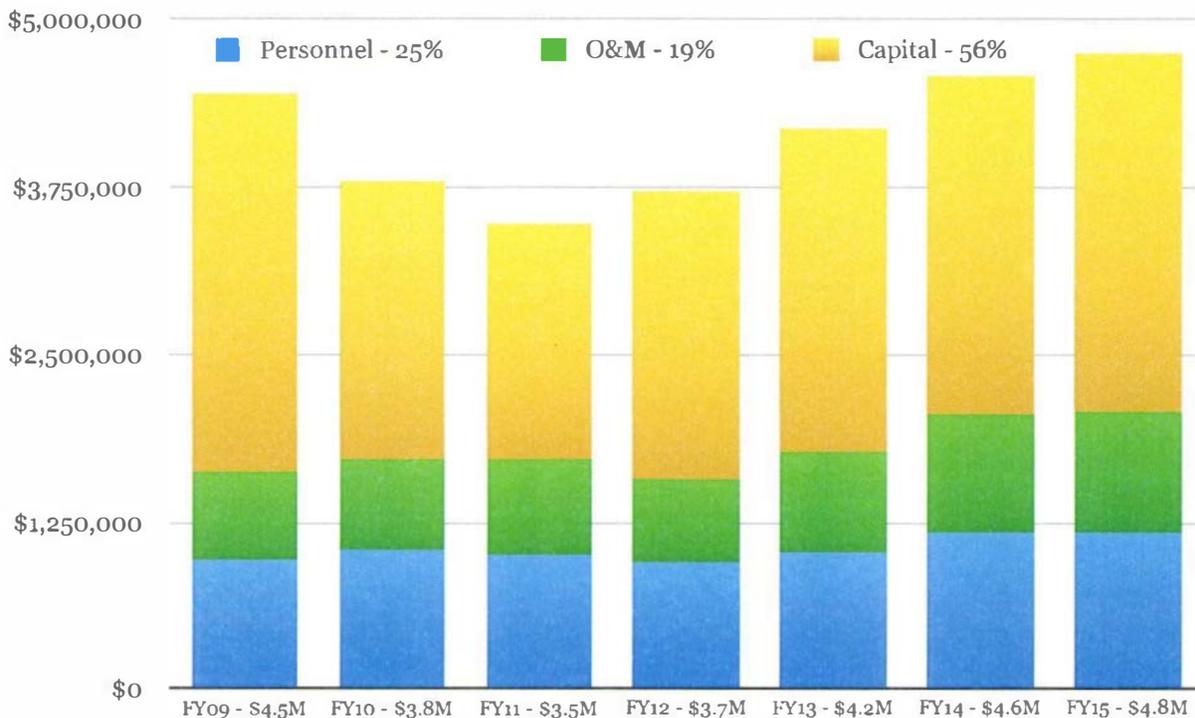


ENTERPRISE - WATER FUND

The Town’s Department of Environmental Services is responsible for the treatment and distribution of water to our customers. The Town is currently designing improvements to comply with the recently adopted water quality regulations. The proposed budget for FY14-15 is \$4,758,385. Expenditures in the Water Fund are allocated to three major areas of expense: Personnel, Operations & Maintenance, and Capital. The following chart summarizes the allocations for the FY14-15 Proposed Budget:

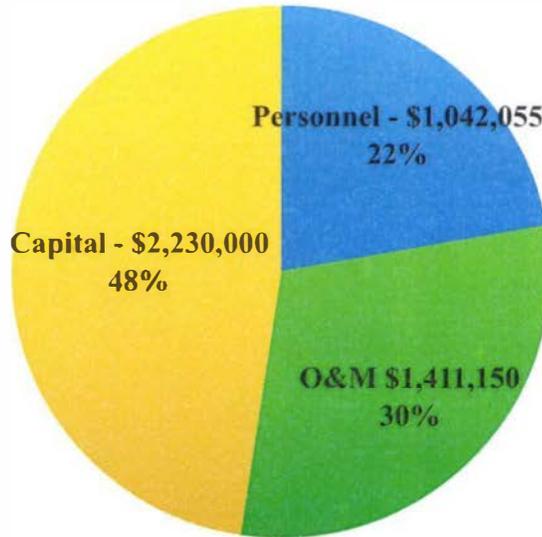


The following graph presents the historical allocations for the Water Fund:

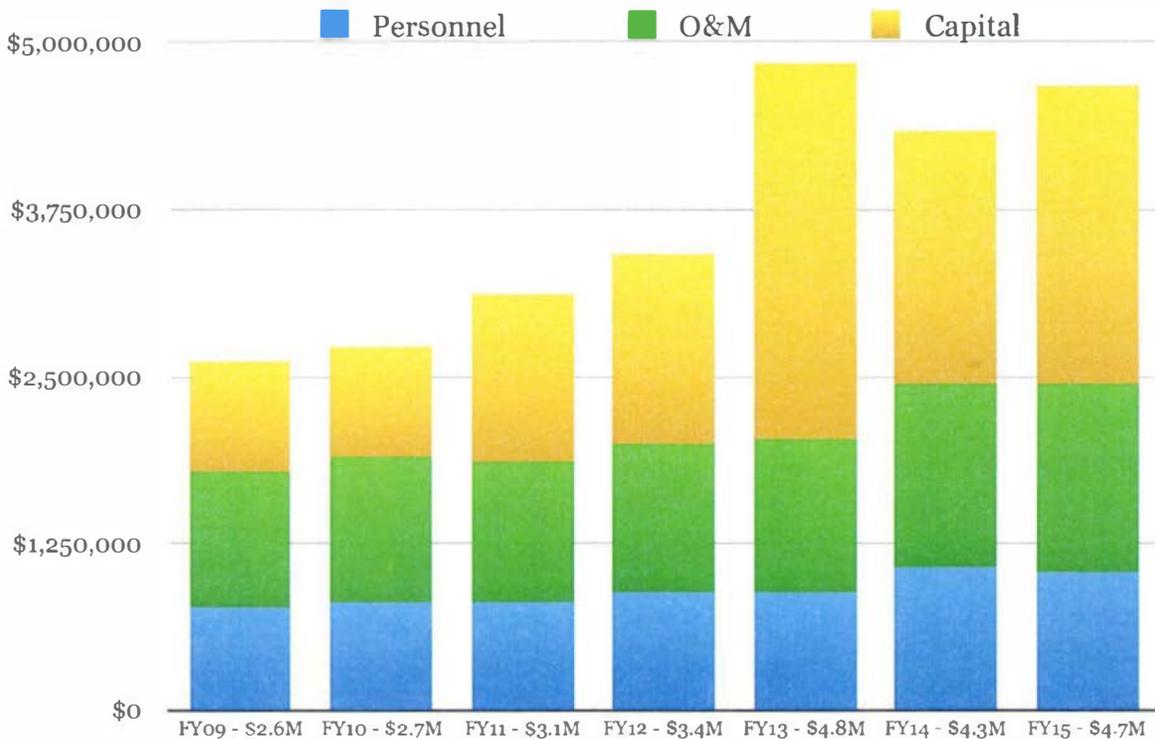


ENTERPRISE - SEWER FUND

The Town’s Department of Environmental Services is responsible for the collection and treatment of sewage from our customers. The Town is currently designing improvements to comply with the recently adopted discharge quality regulations. The proposed budget for FY14-15 is \$4,683,205. Expenditures in the Sewer Fund are allocated to three major areas of expense: Personnel, Operations & Maintenance, and Capital. The following chart summarizes the allocations for the FY14-15 Proposed Budget:

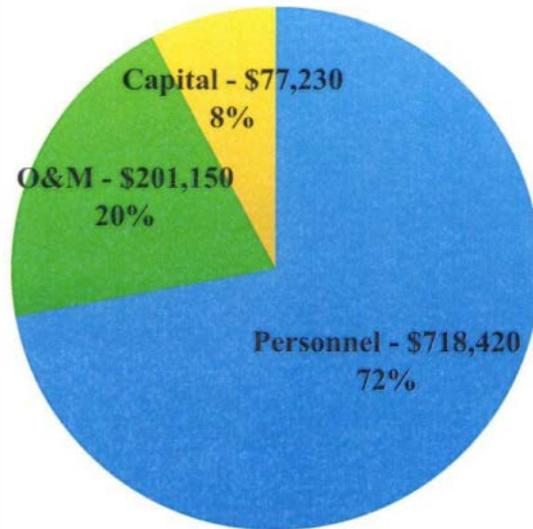


The following graph presents the historical allocations for the Sewer Fund:

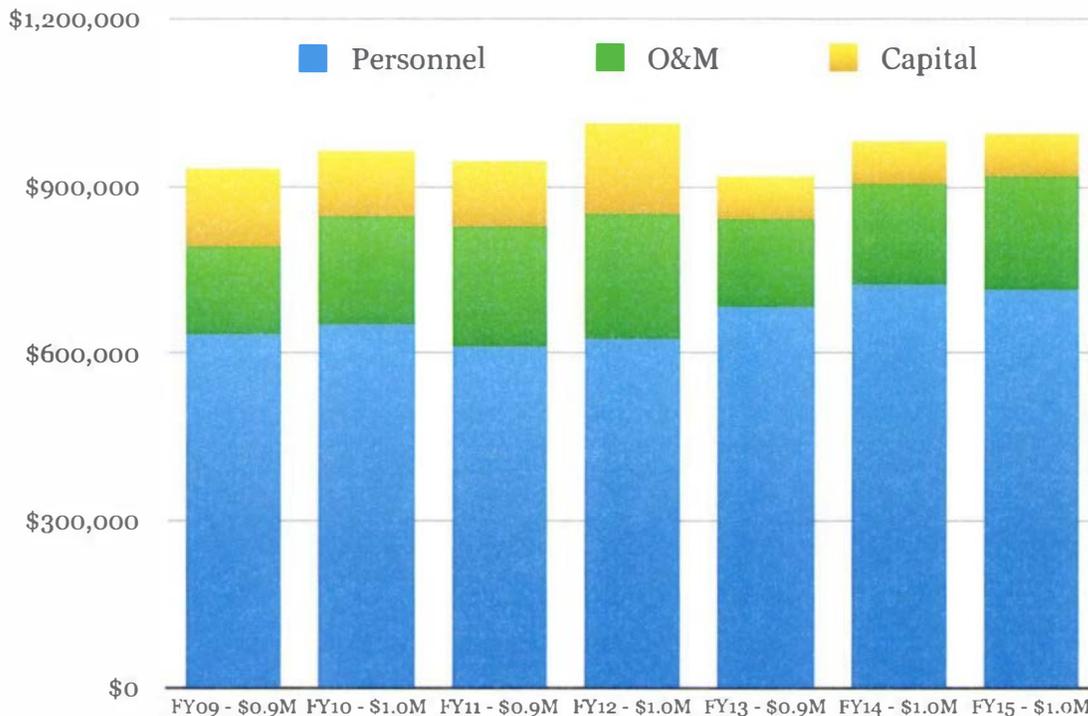


ENTERPRISE - SOLID WASTE FUND

The Town’s Department of Environmental Services is responsible for the collection of solid waste, yard waste, and recyclable materials from our customers. The Town is proposing to hire a consultant to evaluate our business practices to enhance our efficiency. The proposed budget for FY14-15 is \$996,800. Expenditures in the Solid Waste are allocated to three major areas of expense: Personnel, Operations & Maintenance, and Capital. The following chart summarizes the allocations for the FY14-15 Proposed Budget:



The following graph presents the historical allocations for the Solid Waste Fund:



PERSONNEL

Our employees interact with our citizens daily to provide the necessary services to ensure that the Town operates in an appropriate, desired manner. The following table summarizes the total number of employees included in the Proposed Budget for Fiscal Year 2014-2015:

<u>Fund</u>	<u>Full Time (Prop/Exist)</u>	<u>Part Time (Prop/Exist)</u>	<u>Seasonal (Prop/Exist)</u>
General Fund	96/95	19/20	0/5
Electric Fund	14/14	0/0	0/0
Solid Waste Fund	14/14	2/3	0/0
Water Fund	20.5/20.5	1/1	0/0
Sewer Fund	18.5/18.5	0/0	0/0
TOTAL	163/162	22/24	0/5

I am proposing to upgrade our GIS/Planner position to a Surveyor/Planner position at the mid year in our Planning & Zoning Department. This position will serve as a surveyor for small Town projects, as well as manage surveying by consultants on our large projects. I am also proposing to upgrade a part time Administrative Assistant to a full time Legal Assistant at the mid year in our Town Attorney's Office. This position will allow for succession planning within our Attorney's Office. Finally, I am proposing the establishment a Meter Tech Program in our Energy Services Department that will allow our Meter Technicians a formal process of advancement.

The Town's Group Health Insurance rates were increased by an average of 4.8% for our coverage. In order to be more competitive with neighboring communities, we are proposing changes in our rate structure to establish a no cost option for basic, single employee coverage.

Finally, I am proposing that the Retiree Health Insurance program be eliminated as a benefit for all new employees beginning July 1, 2014. Due to recent GASB 68, the Town is required to account for all post-employment benefits as a liability. This amounts to a liability in excess of \$1,300,000 last year. This liability will continue to grow and place an additional burden upon the Town in the future.

NOT IN BUDGET

There are a number of projects, requested items, and desired initiatives that are not included in the Proposed Budget. These items include the following:

<i>Police Headquarters Construction Funding</i>	<i>Leach Run Parkway Construction Funding</i>
<i>COLA, Merit Increase, or Bonus</i>	<i>Sick Leave Fiscal Liability</i>
<i>Criser Road Trail Design or Construction</i>	<i>Finance Software Upgrade</i>

Town Building Inspection Division

Additional Fleet Staff

Police 4-Wheeler & Trailer

WTP Swing Shift Operator

Electric Dept Building Construction Funding

Fleet Building Improvements

WTP Salary Adjustment

Various Street Equipment Requests

Construction funding for the Police Headquarters and Leach Run Parkway are from a dedicated portion of the real estate tax. The Town is also continuing with the development of the plan to consolidate our Energy Services offices into a single location. Based upon the new accounting rules, the Town must carry Sick Leave as a liability. The Town is evaluating the Right-of-Way along Criser Road to determine how to best design and construct the continuation of the Royal Shenandoah Greenway Trail. The Town will determine a long-term funding strategy for upgrading our Finance Software Package. The Town will continue to evaluate the benefits of establishing a Building Inspection Division for construction within the Town limits.

I believe that the Town will continue to experience growth in our revenue sources over this Fiscal Year. Unfortunately, we have not realized enough growth to fund the necessary budget items and a COLA, Merit Increase, or Bonus for our employee.

I would propose to Town Council that you consider using some of the funding for repayment of the new telephone system that was installed in FY13-14 as a source to fund a one-time bonus for our employees.

CITIZEN IMPACT

The proposed increases to our Water and Sewer Fund rates are specifically due to the required improvements at both facilities comply with current regulations. The Town has been searching for any grant opportunities to reduce the impact to our customers, which has resulted in the Town receiving a zero interest loan for construction of the Wastewater Treatment Plant improvements. This zero interest loan will result in a savings of approximately \$10,000,000 in interest.

That said the proposed rate increases will affect our customers in the upcoming fiscal year. The following chart describes how our customers will be affected by the rate increase:

<u>Customer Type</u>	<u>Current Monthly Bill</u>	<u>Proposed Monthly Bill</u>	<u>Monthly Difference</u>	<u>Annual Difference</u>
Individual (3,000 gallons)			\$2.19	\$26.28
Water	\$9.31	\$9.92	\$0.61	\$7.32
Sewer	\$15.72	\$17.30	\$1.58	\$18.96
Family (7,000 gallons)			\$9.68	\$116.16
Water	\$41.26	\$43.96	\$2.70	\$32.40

Sewer	\$69.84	\$76.82	\$6.98	\$83.76
-------	---------	---------	--------	---------

My hope is that the award of the zero interest loan and the additional consumption of Dominion Power will end the need for significant rate increases in the future.

The Town will be evaluating how we operate our Solid Waste Collection processes to ensure that we operate as efficiently as possible. We are also evaluating the use of contracted services during the summer months to maintain the Right-of-Way mowing to reduce costs.

Our staff will continue to evaluate how we do business to ensure that we provide the highest level of service to our citizens, while ensuring service delivery is at the least cost possible.

CONCLUSION

The Proposed Budget for Fiscal Year 2014-2015 is presented to fulfill Council's expectations of project and service delivery to our citizens next year. This budget will accomplish a number of significant capital improvements, advances a number of ongoing maintenance programs, and work towards improving several components of the Town's Vision for the Future of Front Royal.

The Town staff and I look forward to discussing this Proposed Budget with you in the upcoming Work Session as we finalize the budget for Fiscal Year 2014-2015.

Sincerely,



Steve Burke, PE
Town Manager

Town of Front Royal

Fiscal Policies

TOWN OF FRONT ROYAL
FISCAL POLICIES

ADOPTED FY2012-2013

POLICY PURPOSE

The Town of Front Royal (Town) through its governing body, the Town Council (Council), is responsible to the Town's citizens to carefully account for all public funds, to manage Town finances wisely and to plan for the adequate funding of services desired by the public, including the provision and maintenance of facilities. The following financial policies and guidelines establish the framework for the Town's overall fiscal planning and management.

Policy Goals

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices of the Town. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the Town's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the Town rather than single issue areas,
- Promotes the view of linking long term financial planning with day to day operations, and
- Provides the Council and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

Policy Implementation and Coordination

The Town has established a Finance Committee that meets to collectively review financial matters of the Town. In addition, staff provides monthly written financial reports and quarterly fiscal presentations to Town Council to allow monitoring of financial activity cash and investment management, and compliance with certain policies outlined herein.

Review and Revision

These policies will be reviewed for appropriateness and comparability with other jurisdictions every year or more frequently if a need for review is identified.

REVENUES

Revenue Diversification

The Town will strive to maintain diversified and stable revenue streams to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. Current revenues will fund current expenditures and a diversified and stable revenue system will be maintained to protect programs.

TOWN OF FRONT ROYAL
FISCAL POLICIES

Fees and Charges

All fees established by the Town for licenses, permits, fines, services, applications, enterprise services, and other miscellaneous charges shall be set to recover all or a portion of the Town's expense in providing the attendant service. These fees shall be reviewed annually with the development of the annual operating budget.

Revenue Collections

The Town will strive to achieve an overall property tax collection rate of 100%. The Town shall evaluate all means to achieve the desired tax collection rate.

Use of Fund Balance

The Town's General Fund equity balance will be utilized to provide sufficient working capital in anticipation of current budgeted revenues and to finance unforeseen emergencies without borrowing. The General Fund equity of the Town (Undesignated Fund Balance) will not be used to finance current operations.

Restricted Revenue

Restricted revenue (such as Asset Forfeiture funds) shall only be used for the purpose intended and in a fiscally responsible manner.

BUDGET

Balanced Budget

The provisions of the Code of Virginia shall control the preparation, consideration, adoption and execution of the budget of the Town. In addition, the Town Charter requires the budget to be balanced with planned expenditures equal to estimated revenues.

The Town will annually adopt and execute a budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall be based upon the tax rates and utility rates set by the Town Council and the expenditure of money for all Town purposes during the ensuing fiscal year. The Town budget shall be balanced within all available operating revenues when presented and adopted by the Town Council.

Use of Current Revenues to Support Current Expenditures

Ongoing and stable revenues will be used to support ongoing operating costs.

Use of One-time Revenue and One-time Expenditure Savings

The use of one-time revenues and one-time expenditure savings (excess cash balances) can be used for non-recurring expenditures at the decision of the Town Council.

TOWN OF FRONT ROYAL
FISCAL POLICIES

Review of Fees and Charges

Fees established by the Town for licenses, permits, fines, services, applications, enterprise services, and other miscellaneous charges shall be set to recover all or a portion of the Town's expense in providing the attendant service and reviewed annually with the development of the annual operating budget.

Budget Performance Monitoring

The Town Manager and Finance Director will maintain ongoing contact with the Departmental Directors during the process of the budget execution. Expenditure and revenue projections will be developed monthly and reviewed with Departmental Directors, the Town Manager, and the Town Council. The Town Manager through the Finance Department will exercise appropriate fiscal management as necessary to live within the limits of the adopted budget.

Maintenance of Capital Assets

The budget should provide sufficient funds for regular repair and maintenance of capital assets.

Fund Balance Levels

The Town will employ sound financial management principles to include the establishment of an undesignated fund balance sufficient to maintain required working capital and provide a reserve for unanticipated expenditures or emergencies, revenue shortfalls, and other non-recurring uses.

A. General Policy

The Town shall maintain reserves required by law, ordinance and/or bond covenants.

If reserves and/or fund balances fall below required levels as set by this policy, the Town shall include within its annual budget a plan to restore reserves and/or fund balance to the required levels.

All reserves will be presented in the Town's annual budget.

B. Contingency Fund

The Town will maintain a Contingency Fund and shall maintain a reserve equal to \$1,000,000 to provide a financial cushion to cover revenue shortfalls resulting from unexpected economic changes or recessionary periods or to provide funds in the event of major unplanned expenditures the Town could face as a result of landslides, earthquake or other natural disaster. The Contingency Fund can be comprised of General & Enterprise Fund Balance Reserves.

C. General & Enterprise Fund Balance Reserves

The Town will maintain a General & Enterprise Fund Balance Reserves to provide for adequate cash flow, budget contingencies, and insurance reserves. The General & Enterprise Fund Balance Reserves will maintain a cash flow reserve within each Fund in an amount equal to three months of budgeted operating expenditures. The Town will review annually the required cash flow reserve level that is necessary to meet the Town's cash flow needs. If it is determined that the

TOWN OF FRONT ROYAL
FISCAL POLICIES

three months of operating expenditure reserves is not adequate, the Finance Director shall propose an amendment to these policies.

CAPITAL IMPROVEMENTS PLANNING

Capital Improvement Program

In order to prepare and plan for upcoming capital needs, comply with debt ratio targets, schedule debt issuance, and systematically improve capital infrastructure, the Town will annually prepare and adopt a minimum five-year Capital Improvement Plan. The adopted Capital Improvement Plan will include major capital improvements and identify estimated revenue sources and annual operational costs for facilities to include anticipated debt service requirements.

Capital improvements do not include routine maintenance on existing capital assets.

DEBT

The Town Council generally follows the guidelines listed below in making financial decisions on debt issuance. Adherence to these guidelines allows the Town to plan for the necessary financing of capital projects while maintaining credit worthiness. In addition, continued adherence to these policies will ensure the Town's strong financial position.

The Town shall use an objective analytical approach to determine whether it can afford new or additional general purpose debt. This process shall use the Town's standards of affordability. These standards include the measures of debt service payments as a percent of current expenditures and debt as a percent of taxable real estate value.

Letters of Credit

The Town may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The Town will prepare and distribute a request for proposals to qualified banks which includes terms and conditions that are acceptable to the Town.

Lease Purchase Obligations

Lease purchase and master lease obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation.

Compliance with Legal Requirements

Pursuant to the Code of Virginia and the Town's Charter, the Town is authorized to issue bonds secured by a pledge of its full faith and credit and unlimited taxing power.

Long Term Debt Policy

The Town will use debt financing for capital improvement projects and unusual equipment purchases under the following circumstances:

TOWN OF FRONT ROYAL
FISCAL POLICIES

- A. When the project is included in the Town's capital improvement program and/or is generally in conformance with the Town's Comprehensive Plan.
- B. When the project is not included in the Town's Capital Improvement Program, but it is an emerging critical need whose timing was not anticipated in the Capital Improvement Program, or it is a project mandated immediately by state or federal requirements.
- C. When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
- D. When there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

The following criteria will be used to evaluate funding options for capital improvements:

- A. Factors that favor pay-as-you-go:
 1. Current revenues and adequate fund balances are available.
 2. Project phasing is feasible.
 3. Debt levels would adversely affect the Town's credit rating.
 4. Financial market conditions are unstable or present difficulties in marketing the sale of long-term financing investments.
- B. Factors that favor long-term financing:
 1. Revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with the highest possible credit rating.
 2. The project for which financing is being considered is of the type that will allow the Town to maintain the highest possible credit rating.
 3. Market conditions present favorable interest rates and demand for municipal financings.
 4. A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
 5. A project is immediately required to meet or relieve Town needs.

There are many different types of long-term debt instruments available. Depending on the specific circumstances, the Town will consider using the following types of financing instruments:

- General Obligation Bonds
- Revenue Bonds
- Certificates of Participation
- Lease Revenue Bonds
- Selected State Pooled-Borrowing Programs for Utility Revenue Bonds, Including Those of the Virginia Resources Authority.

Refinanced Outstanding Debt

The Director of Finance with assistance from the Town's Financial Advisor will have the responsibility to analyze outstanding bond issues for refunding opportunities. The Town will consider the following issues when analyzing possible refunding opportunities:

1. Refunding Policy. The Town establishes a minimum aggregate present value savings threshold of 3% of the refunding bond principal amount. The present value savings will be net of all costs related to the refinancing. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the Town's discretion.
2. Restructuring. The Town will refund debt when it is in the best financial interest of the Town to do so. Such refunding will be limited to restructuring to meet unanticipated revenue

TOWN OF FRONT ROYAL
FISCAL POLICIES

expectations, achieve costs savings, mitigate irregular debt service payments release reserve funds or remove unduly restrictive bond covenants.

3. Term of Refunding Issues. The Town will refund bonds within the term of the originally issued debt. However, the Town may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The Town may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
4. Escrow Structuring. The Town shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the Town from its own account.
5. Arbitrage. The Town shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

Bond Insurance

The Town may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest on insured bonds versus uninsured bonds.

In the case of a competitive sale, the Town may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the Town's bonds. The Town will submit an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the Town will solicit quotes for bond insurance from interested providers. The Town will select a provider whose bid is most cost effective and whose terms and conditions governing the guarantee are satisfactory to the Town.

Debt Service Reserves

If necessary, the Town may establish a reserve fund funded from bond proceeds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The Town may purchase reserve equivalents (i.e., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

ENTERPRISE FUNDS

It is the intent to reflect the financial policies of the Enterprise Funds to provide for adequate cash management and bond coverage for the operation of the systems.

Independence

TOWN OF FRONT ROYAL
FISCAL POLICIES

The Enterprise Funds will maintain financial independence from the General Fund by:

- a. Continuing the funding of all Enterprise Fund revenue requirements from the Enterprise Fund thereby receiving no financial support from the General Fund.
- b. Issuing self-supporting debt payable solely from the Enterprise Fund.

Enterprise Fund Operating Reserve

The Town will maintain an Enterprise Fund Balance Reserve to provide for adequate cash flow, budget contingencies, and insurance reserves. The Enterprise Fund Balance Reserves will maintain a cash flow reserve within the Enterprise Fund in an amount equal to three months of budgeted operating expenditures and debt service payment. The Town will review annually the required cash flow reserve level that is necessary to meet the Town's cash flow needs. If it is determined that the three months of operating expenditure reserves is not adequate, the Finance Director shall propose an amendment to these policies.

Debt Service Coverage Ratio

Net Revenues should be at least 1.30 times the annual debt service requirement. Net Revenues shall be defined as operating revenues plus availability charges plus interest income less operating expenses plus depreciation and amortization. Excess revenues will be available to first build and maintain the Enterprise Cash and Cash Equivalents plus Long Term Investments then secondly to provide equity funding for future capital projects. Over time adherence to this policy will reduce the overall amount of debt issued by the Town for various Enterprise projects.

Asset Replacement and System Extension

Enterprise Funds shall annually assess asset replacement needs and system improvements necessary to continue to provide service at an acceptable level of service. The Capital Improvement Plan shall include all capital investments, and the Department Director shall review the amount of funds being set aside for replacement and/or extension of all Enterprise assets such that new assets will not be 100 percent debt financed.

SPECIAL GIFT CONTRIBUTIONS

The Town Manager may authorize the Purchasing Agent to purchase gifts or flowers for the following events with available funds from the affected Department's budget:

- Up to \$75 for the purchase of flowers for the death of an active full-time employee or retired employee
- Up to \$75 for the purchase of flowers for the death of an active or former Mayor or member of Town Council
- Up to \$50 for the purchase of flowers for the death of an immediate family member of an active full-time employee
- Up to \$35 for the purchase of flowers for an active employee in the hospital for an extended period or diagnosed with a serious illness

TOWN OF FRONT ROYAL
FISCAL POLICIES

- Up to \$150 for the purchase of a gift or gift card from a local Town business for an employee retiring from the Town

FLEET ACQUISITIONS

The Town shall make all efforts to reduce fuel costs associated with the operation of Town vehicles. To this end, the Town shall evaluate selection of the smallest, most fuel efficient vehicle that can satisfactorily perform the intended use of the vehicle.

Future vehicle acquisitions shall purchase compact or mid-size vehicles for daily operations. Large pickup and heavy-duty trucks shall be equipped with diesel engines unless otherwise approved. Fuel economy shall be specified in all vehicle bid specifications and shall be identified in all recommendations for purchase to Town Council.

The Town shall consider alternative fuel vehicles as technology and operating/maintenance costs allow.

ENTERPRISE SERVICES

The Town of Front Royal attempts to maintain very reliable, high quality water, wastewater, and electric services. However, continuous and uninterrupted service cannot be guaranteed. Variations in service characteristics and temporary loss of service can result from weather and other natural events, accidents, fires, orders of public authorities, and necessity for making repairs or replacements of the Utility's facilities. The Utility shall not be liable to customer for damages or losses resulting from such interruption or variation in service, unless due to the gross negligence of the Utility. Neither shall such interruptions or variations constitute a breach of any obligations of the Utility under any contract for service with the customer. Interruption of service caused by failure of equipment installed by the customer on the customer's side of service connection shall be the responsibility of the customer.

Meter reading cycles are established to allow for proper collection and processing of Utility consumption information for billing purposes. All residential customer accounts have their meters read and bills rendered monthly, as do all industrial customers, and commercial customers. Normally, a customer's meter is read on or about the same day of each monthly billing cycle; however, reading dates may vary as much as five days due to holidays, or other circumstances beyond the Utility's control. Estimated meter readings are used only in the event that the meter cannot be read directly due to obstruction, or when a meter malfunctions. In which case, the consumption recorded on the bill will indicate an estimated consumption was used.

If an outstanding Utility bill has not been paid by the specified date, a notice of delinquency will be sent alerting the customer of the delinquency and specifying the date by which all outstanding amounts and penalties must be paid to avoid disconnection of services.

The utility will not knowingly disconnect any service where the loss of service would constitute a threat to life for an individual on life support equipment. Each customer seeking life support status shall provide the appropriate certification by a physician and/or medical equipment provider of the equipment used. This certification/notification should also include the account holder name, patient

TOWN OF FRONT ROYAL
FISCAL POLICIES

name (if different from the account holder), account number, customer number, service location, and mailing address as well as the service location telephone number. Notification must be presented annually to the Utility documenting that such condition still exists. Life support designation does not guarantee there will be no interruption in electric service. Storms, accidents, and other emergencies are beyond the Utility's control therefore the customer should have a plan of action or alternative procedures in case of loss of electric service. Accounts with life support designation are not exempt from payments. Accounts with life support designation that become delinquent are subject to the assessment of penalties, late fees, and overdue collections up to and including restricted power until sufficient payment is made to bring the account current and full power is restored.

Generally speaking, the line of demarcation between the customer's responsibility and that of the Utility for installation and upkeep of pipes, cables, and fixtures is the applicable service delivery point, which may be the service meter. For sewer service, the customer's responsibility begins at the property line. For electric and water service, the Utility installs and maintains lines to, or near, the meter.

The Utility will respond promptly to high consumption and billing complaints. If examination of historical Utility consumption information for a customer location suggests the possibility of a meter deficiency or an erroneous meter reading, the Utility will reread the meter and conduct a field investigation at no charge to the customer. If the examination indicates no appreciable chance that the meter was misread or that it malfunctioned, the customer will be charged for rereading the meter and conducting a field investigation. This fee will be waived if rereading and/or investigating the meter verifies an error or malfunction. Unless the Utility has good reason to believe a meter to be faulty, it is not required to replace it.

PAY-FOR-PERFORMANCE

The Town of Front Royal encourages the maximum performance from our employees in the completion of their job assignments. Under the current pay plan, job performance is not the basis for salary adjustments. Therefore, there is limited incentive for our staff to excel in their job responsibilities.

The Town has recently updated our Performance Appraisal Forms to simplify the review process for our supervisors and to better communicate job goals and expectations to our staff.

The Town shall investigate an alternative pay program that relates salary adjustments to performance. In addition, a Pay-for-Performance program can include one-time bonus, one-time reward for immediate recognition of exceptional performance, and pay increases based upon performance.

Adoption of a Pay-for-Performance program has been demonstrated to accomplish improved efficiency and productivity, improved constituent services, and creation of a new organizational culture.

The Town's Police Department has developed a program that falls into the Pay-for-Performance umbrella through their "Master Police Officer" program. Details of the program are included in the budget document.

Consideration of the Pay-for-Performance program will better allow the Town to prepare future budgets by allotting a specified amount funds for the three pay options. The budgeted funds are then allocated to staff based upon their performance appraisals.

Details of this program shall be developed in FY12-13 for consideration by Town Council.

Procedures for Purchasing And Procurement Manual

PREFACE

The purpose of this Manual is to assemble in one volume the laws, procedures, rules and regulations pertaining to purchasing for the Town of Front Royal, Virginia.

This manual is authorized by Town Council resolution, dated December 13, 1982. It is based on the Virginia Public Procurement Act. Activities and procedures of the Town of Front Royal Purchasing Department are regulated by, and must comply with the Virginia Public Procurement Act of the Code of Virginia.

Employees of the Town of Front Royal are to follow the prescribed procedure outlined in this Manual in requesting purchases. It is the purpose of this Manual to serve as a continuing reminder of the duties and responsibilities involved in procuring required items.

The purchase function is to provide a centralized system for the procurement of materials, supplies, equipment and services at the lowest possible cost consistent with the quality needed for the proper operation of the various municipal departments.

Provision is outlined for the disposal of replaced and excess materials or property of the Town of Front Royal.

In the solicitation or awarding of contracts, no department of the Town shall discriminate against a bidder or offeror because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment.

Our goal is the promotion of the Town's best interests through intelligent action and fair dealing which will result in obtaining the maximum value for each dollar of expenditure.

PROVISIONS

I Provisions – for the establishment and basic function of the Town “Purchasing Division”.

A. Establishment of Purchasing Division:

There shall be a division of the Town government designated as Purchasing, and the Purchasing Agent is and shall be charged with the management of said division, under the supervision of the Finance Director, pursuant to these policies, or such rules and regulations that may be prescribed by the Town Manager and/or the Town Council.

B. Appointment, Qualifications, Compensation of Town Purchasing Agent, Assistants and Subordinates:

The Purchasing Agent shall be appointed by the Town Manager, and should have had, prior to his or her appointment, at least three (3) years experience in an executive capacity in a purchasing office or other equivalent experience. The compensation of the Purchasing Agent shall be fixed by the Town Council. The Town Manager, upon recommendation of the Finance Director may appoint such assistants and subordinates in the purchasing division as provided for in the annual budget.

C. Temporary Purchasing Agent:

In the event of the unavailability of the Purchasing Agent, the Town Manager may appoint a “Temporary Purchasing Agent”. Release of the Temporary Purchasing Agent will be by written order of the Town Manager to the Finance Director.

D. Duties of the Purchasing Agent:

The Purchasing Agent shall assist and coordinate the purchases of all supplies for the Town, manage any competitive procurements, as necessary, and dispose of personal property of the Town as provided by the Town Council. The Purchasing Agent shall require from the director of each department a requisition for the quantity and kind of supplies or services to be procured for the department. Upon certification that funds are available in the proper appropriations, such supplies shall be purchased and shall be paid for from funds in the department’s budget for that purpose. It is the individual department’s responsibility to ensure that no supplies shall be purchased unless there is an available appropriation balance sufficient to pay for such supplies. However, this procedure shall not prevent the Purchasing Agent from purchasing supplies for cash on account of storehouse stock for future use by the various departments under such regulations as the Finance Director and Town Manager may prescribe. The Purchasing Agent shall also perform such other duties as may be designated by the Finance Director or Town Manager.

E. Emergency Purchases:

In cases of emergency, a contract may be awarded or purchases may be made without competitive pricing, bidding or competitive negotiation; however, such procurement shall be made with such competition as is practicable under the circumstances. In such cases, during regular working hours, the Purchasing Agent will authorize the purchase order. If the Purchasing Agent is not available, the Finance Director or the Town Manager will make the authorization. For an emergency at other hours, purchases may be made directly by the using department, with the approval of the director. When emergency expenditures have been incurred, the Small Purchase process is used, and the purchase requisition is labeled "EMERGENCY". When the Purchasing Office is next open, the requisition document issued as confirming such purchase will be forwarded to the Purchasing Agent, along with the certification by the department director stating the facts of the emergency and any change in appropriations necessitated by the emergency.

F. Sole Purchases

Upon a determination in writing that there is only one source practicably available for that which is to be procured, a contract may be negotiated and awarded to that source without competitive sealed bidding or competitive negotiation. The writing shall document the basis for this determination. The department director shall issue a written notice stating that only one source was determined to be practicably available, and identifying that which is being procured, the contractor selected, and the date on which the contract was or will be awarded. This notice shall be posted in a designated public area or published in a newspaper of general circulation on the day the Town awards or announces its decision to award the contract, whichever occurs first. Public notice may also be published on the Town of Front Royal Web site.

G. Authority to Purchase Supplies for Storehouse

Subject to the supervision and control of the Finance Director, the Purchasing Agent shall have authority to purchase goods and supplies on the account of the storehouse stock and to furnish same goods to the various departments of the Town at cost. Such goods and supplies shall be paid for upon receipt of the proper Purchasing Documentation and charged to the Town's General Fund. As these goods and supplies are furnished to the various departments, the cost shall be credited to the Town storehouse and charged to the department for which such goods and supplies are issued. A perpetual stock record shall be kept of each item in the storehouse inventory.

H. Requirement to Purchase by Requisition:

Except as otherwise provided, no materials or supplies for use by the Town government may be ordered except by a requisition signed by the director of the department certifying that there is sufficient money appropriated and available to pay for the materials or supplies. Purchases or contracts for any supplies, materials, equipment, or contractual service by any department,

office, agency or individual, contrary to the provisions or the rules and regulations made herein, shall be subject to disciplinary action up to or including termination of the responsible individual's employment. The director of the department, office, agency or individual shall be personally liable for the cost of such order or contract, and if already paid for out of Town funds the amount therefore may be recovered in the name of the Town in any appropriate action. The Purchasing Agent may advise revision of requisitions and shall have power to refuse requisitions subject to appeal to the Town Manager who shall make the final decision.

I. Disposition of Replaced Articles of Equipment:

In any case where any article of equipment is purchased for the purpose of replacing similar equipment, or any property or material becomes excess to the needs of a department, the Town Manager is authorized to direct the Purchasing Agent to dispose of said equipment, property or materials in any manner provided by the Town Council.

J. General Disqualifications:

No member of the Town Council, nor the Town Manager nor any other officer or employee of the Town shall:

1. Solicit or accept money or other thing of value for services performed within the scope of his/her official duties, except the compensation, expenses or other remuneration paid by the agency of which he is an officer or employee.
2. Accept any money, loan, gift, favor, service, or business or professional opportunity that reasonably tends to influence him/her in the performance of his/her official duties.
3. Accept any business or professional opportunity when he knows that there is a reasonable likelihood that the opportunity is being afforded him to influence him in the performance of his official duties.
4. Accept gifts from sources on a basis so frequent as to raise an appearance of the use of his/her public office for private gain.
5. Any contract with the Town in which a member or members of the Town Council, or the Town Manager, or any other Town official or employee is interested, in violation of the provisions of this section, may be declared void by the Council; or where two or more members of the Town Council are so interested, such contract may be voided at the suit of any citizen.

K. Debarment Procedures:

By resolution of the Town Council, a procedure was adopted for particular contractors whose performance has been unsatisfactory. The Purchasing Agent shall take action to exclude individuals or firms from contracting with the Town for particular types of goods or nonprofessional services for a period not more than five (5) years. Debarment does not relieve the contractor of responsibility for existing obligations. The causes for debarment pursuant to this policy include:

1. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of the contract.

2. Deliberate failure to perform in accordance with the contractual specifications or within the time limit provided by the contract.
3. Conviction under State or Federal statutes of a criminal offence where there was an attempt to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract.
4. Conviction under State or Federal statutes of embezzlement; theft; forgery; bribery; falsification or destruction of records; receiving stolen property; or any other offense indicating a lack of business integrity or business honesty, which would affect the responsibility as a contractor with the Town.

An individual or firm being debarred from contracting with the Town will be notified in writing stating the reasons for the action taken, and shall be given the opportunity to be heard before a panel which shall include, but not be limited to, the using department and the Purchasing Agent. A copy of the debarment decision shall be mailed, or otherwise furnished, to the debarred individual or firm. The decision may be appealed in writing to the Town Manager within ten (10) calendar days of notice of debarment. The Town Manager's decision shall be final.

L. Exemptions for Certain Purchases:

1. The purchase of legal services or expert witnesses or other services associated with litigation or regulatory proceedings may be contracted without competitive bids or negotiations.
2. When authorized to do so by State specifications, purchase may be made through utilization of a State contract.
3. Purchases where competitive negotiation is appropriate.

PURCHASING PROCEDURES

II Purchasing Procedures - The following purchasing procedures are hereby established for the Purchasing Agent to govern his or her conduct and the conduct of assistants in their relations with the various departments of the Town and with vendors in their dealings with the Town. Except as provided by these procedures, no officer or employee of the Town government has the authority to contract for the purchase of materials, equipment, supplies, or other essentials except the Town Manager or the Purchasing Agent. The following procedures shall be used by every bureau, division or department. Any questions on instructions or preparation of forms should be directed to the Finance Director, the Purchasing Agent, or their designees. The department director may establish guidelines for his/her directorate that may be more stringent than within this document to maintain control over purchasing within that department.

- A. Limitations: Authorization for purchases, following proper procedures, up to the amounts listed below, may be made.
1. Small Purchases - may be made with the knowledge and consent of the department director, up to an amount of \$2,000. Every effort should be made to ensure that the purchase is made in a competitive manner.
 2. Verbal Quotations – for purchases in amounts greater than \$2,000 up to a threshold of \$10,000, not including vehicles or rolling stock, a minimum of three verbal or telephone quotations must be obtained. The quotations must be noted on the Requisition for Purchase form, with vendor name, contact person, and dollar amount quoted. The department director's, or designee's, signature must be affixed to requisition. All supporting documentation will be delivered to the Purchasing Agent for issuance of a Purchase Order.
 3. Written Quotations – for purchases between \$10,000 and \$25,000, not including vehicles or rolling stock, a minimum of three written solicitations must be obtained. These solicitations must be on the vendor's letterhead. The department director's signature must be affixed to the requisition. In the event the department head is unavailable or unable to sign, the requisition must be signed by the Town Manager. All supporting documentation will be delivered to the Purchasing Agent for issuance of a Purchase Order.
 4. Sealed Quotations or Competitive Negotiations – must be processed on all purchases over \$25,000, and purchase of vehicles or rolling stock. The Town Manager or Purchasing Agent may request sealed quotations on purchases of lesser amounts if deemed to be in the best interest of the Town to do so.
 5. Purchasing Agent – will authorize purchase orders for amounts greater than \$2,000 up to the amount of \$25,000, provided sufficient appropriations exist and all competitive requirements have been met.

6. Town Manager – will authorize purchase orders in amounts over \$25,000, after formal approval by Town Council.
7. Town Council – must approve all purchases in amounts over \$25,000.

B. Distribution and Use of Forms:

1. Requisition for Purchase

The ordering department will use the Requisition for Purchase to instruct the Purchasing Agent to procure needed supplies and services. Accordingly, full and complete information should be provided. The requisition is to be signed by the department director, certifying that the items are required for Town business and that sufficient appropriations are available. The originating department should keep a copy of the purchase requisition on file for future audit purposes.

For purchases greater than \$2,000 and less than \$10,000, the requisition is signed by the Purchasing Agent, in addition to the department director, or designee, certifying that all procurement requirements have been met.

For purchases greater than \$10,000 and less than \$25,000, the Purchasing Agent, in addition to the department director, certifying that all procurement requirements have been met signs the requisition. In the event the department director is unavailable or unable to sign, the Town Manager must sign the requisition.

2. Request for Quotation

This form (RFQ or IFB) is designed for use in formal sealed bids in excess of \$25,000 estimated value, vehicles, and rolling stock. It may be used for requests of lesser value, but is not mandatory in those instances. This form is always initiated and prepared by the Purchasing department either at the request of the using department, or it is generated in the normal procurement process. On purchases of more than \$2,000 and less than \$25,000 quotations will be informally requested from at least three vendors. The vendor's name and their quotation should be listed on the purchase requisition, which the department director must sign. A notation should be made to justify any purchase where the lowest quotation is not accepted.

Competitive Negotiation

This method may be used upon determination in writing that competitive sealed bidding is either not practicable or fiscally advantageous to the Town for the purchase of goods, services, insurance or construction. The writing shall document the basis for this determination. A written Request for Proposal (RFP) is issued that describes in general terms what is to be procured, the factors to be used in evaluating the proposal, the applicable contractual terms and conditions, including any unique capabilities or qualifications

required of the contractor. After negotiations have been conducted, a contract is awarded.

3. Purchase Order

The Purchase Order is completed by the Purchasing Agent based upon information in the Requisition for Purchase. A Purchase Order is required for any procurement over \$2,000, and is optional for smaller amounts. The Purchasing Office will issue a Purchase Order to the vendor and provide copies to the Finance Department and originating department in addition to its own requirements. When the amount of the Purchase Order exceeds \$25,000, it must be approved by the Town Manager, whose signature will also certify that any purchase greater than \$25,000 has been formally approved by the Town Council.

4. Small Purchases

Pick-up purchases may be made directly by the originating department for procurements in amounts up to \$2,000. These purchases may be made locally or electronically. It is the responsibility of the ordering department to provide timely documentation to the Purchasing Agent. This documentation must be in the form of a signed and coded receipt and/or a properly executed purchase requisition. The department director's, or designee's, signature on the document confirms that the purchase is appropriate and that sufficient funds are available. Failure to comply with the requirements of the small purchases process may result in the loss of this privilege.

5. Credit Cards

Town credit cards have been issued to the Town Manager and Town Clerk. Additional cards are available use by employees on official Town travel. Receipts must be returned for all travel expenses charged to the card. Purchases made with a Town credit card for which receipts are not received may require personal reimbursement to the Town from the employee. No goods, supplies, materials or other commodities used for the operation of any Town department will be acquired through the use of a Town credit card.

III Duties of the Purchasing Agent and Assistants

A. General

It will be the duty of the Purchasing Agent and any assistants to:

1. Assist and coordinate the purchase or contract for all supplies needed by any division or department of the Town in accordance with the purchasing procedures prescribed in this manual. Direct and manage any competitive procurement required to secure materials and/or services.
2. Act to procure for the Town the highest quality supplies at the least expense to the Town.

3. Encourage competition and endeavor to obtain as full and open competition as possible on all purchases and sales.
4. Keep informed of current developments in the field of purchasing, market conditions, and new products, and secure for the Town the benefits of research done in the field of purchasing by other governmental jurisdictions, national technical societies, trade associations having national recognition and by private businesses and organizations.
5. Explore the possibilities for volume buying, so as to take full advantage of any and all discounts.
6. Act to procure for the Town all Federal and State Tax exemption to which it is entitled.
7. Cooperate with the Finance department so as to secure for the Town the maximum efficiency in budgeting and accounting.
8. Consult the Town department directors for advice and recommendations on items in question and regarding improvements in the purchasing process.
9. Prepare and maintain a vendor list classified according to materials, supplies, and service. Any firm may be placed on a vendor list upon application by letter, phone, email, or in person.
10. Prescribe and recommend such forms as shall be reasonably necessary to the efficient operation of the Purchasing Division.

IV General Purchasing Guidelines

A. Changes to Rules and Regulations

The Purchasing Agent will make recommendations to the Finance Director as to any necessary changes or additions to the procedures for the operation of the division.

B. Contracting

1. The Purchasing Agent will join with other units of government in cooperative purchasing plans when the best interests of the Town will be served.
2. The Purchasing Agent will initiate and sign all Purchase Orders. Those Purchase Orders that are greater in amount than \$25,000 must also be approved by the Town Council, and so designated by the signature of the Town Manager.
3. Before entering into a contract, the Town reserves the right to require a Performance bond from the successful bidder.
4. During the performance of any contract, the contractor must agree to:
 - a. Provide a drug-free workplace for the contractor's employees, and post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the contractor's workplace.
 - b. Specify the actions that will be taken against employees for violations of such prohibition.

- c. State in all solicitations or advertisements for employees placed by or on behalf of the contractor that the contractor maintains a drug-free workplace
- d. Include the provisions of the foregoing clauses in every subcontract or purchase order over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

C. **Competitive Sealed Bidding**

1. All specifications for purchases shall be definite and certain, not based on specific brands and shall permit maximum competition except in non-competitive situations.
2. All purchases and contracts for supplies shall, except as specifically provided otherwise, be based on competitive sealed bids in amounts where a single order or contract exceeds \$25,000.
3. When deemed necessary by the Purchasing Agent, bid deposits shall be prescribed in the notice inviting bids. Unsuccessful bidders shall be entitled to the return of deposit where the Agent has required it. A successful bidder shall forfeit any deposit required by the Purchasing Agent upon failure on his part to enter a written contract within ten (10) working days after the award.
4. **Bidding Procedure for Purchases Greater than \$25,000**
 - a. Bids shall be submitted sealed, on the Town form, to the attention of the Purchasing Agent and shall be identified as such on the outermost envelopes.
 - b. Notices and Invitations to Bid shall be identified in writing and posted in public.
 - c. Bids shall be opened in public at the date, time and place stated in the notices or bid forms.
 - d. A tabulation of all bids received shall be made available to anyone interested.
 - e. The Town Council and/or the Town Manager shall have the authority to reject all bids, part of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract. However, bidders have the right to qualify their bid on an "all or none" basis.
 - f. Awards may be made to more than one offerer or bidder, and prompt payment discount or other favorable terms may be considered in determining the low bid.
 - g. If bids received are for the same total amount or unit price, quality and service being equal, first consideration shall be given to the local bidder.
 - h. No contract or purchase shall be subdivided to avoid the requirements of competitive bidding.
 - i. Uniform bidding as a result of an agreement or understanding with other bidders, which evidences fraud or deceit, will be basis for removal of such bidder or bidders responsible from the vender list maintained by the Purchasing Agent.

- j. The Town Council may waive the technical requirements imposed by this manual when it deems the same to be in the best interest of the Town.

B. Competitive Negotiations

1. The department director determines in writing that competitive sealed bidding is either not practicable or not fiscally advantageous. The writing shall document the basis for this determination.
2. A written Request for Proposal is issued, describing in general terms what is to be procured, the evaluation factors, applicable terms and conditions.
3. A notice of the RFP is publicly posted at least ten (10) days prior to the date set for receipt of proposals, and will be published in a newspaper of general circulation.
4. All prospective offerors are furnished identical information. Any changes or additions to the RFP will be issued in writing to all prospective offerors.
5. A public opening is not required. If the RFP states that a public opening will be held, the names of the offerors is the only information read aloud.
6. Proposals are evaluated against the criteria contained in the RFP.
7. Negotiations are conducted with selected offerors.
8. A contract is negotiated and awarded to the offeror.

C. Awarding Contract

1. The Town Council will award any contract for amounts greater than \$25,000.
2. The Purchasing Agent will approve contracts for amounts up to \$25,000.
3. Contracts shall be awarded to the lowest responsive and responsible bidder. In determining "lowest responsive and responsible bidder", in addition to price, the Town Council, Town Manager or Purchasing Agent may consider:
 - a. The ability, capacity and skill of the bidder to perform the contract.
 - b. Whether the bidder can perform the contract promptly, or within the time specified without delay or interference.
 - c. The character, integrity, reputation, judgement, experience and efficiency of the bidder
 - d. The quality of performance of previous contracts.
 - e. The previous and existing compliance by the bidder with the laws and ordinances relating to the contract.
 - f. The sufficiency of the financial resource and ability of the bidder to perform the contract.
 - g. The quality, availability and adaptability of the supplies, to the particular use required.
 - h. The ability of the bidder to provide future maintenance for the use of the subject of the contract.
 - i. The number and scope of conditions attached to the bid.

E. Small Purchases

Purchases in amounts greater than \$2,000 and less than \$10,000 shall, wherever possible, be based on at least three competitive quotations or offers, and noted on the "Requisition for Purchase" form. Purchase between \$10,000 and \$25,000 must be based on at least three written quotations, received on a vendor letterhead. The Purchasing Agent shall keep a record of all purchases and the bids submitted in competition, and such records shall be open to public inspection.

F. Solicitation of Bids

For contracts or purchases greater than \$25,000, the Purchasing Agent shall at least ten (10) days before bids are due, publish a request for bids in a newspaper of local circulation, giving a description of the project or product needed and asking for the submission of sealed bids from responsible contractors or suppliers. In addition, the Town may solicit bids by any and all other means.

G. Disposal of Excess Materials or Property:

When items of property and materials become excess to the need of a department, the Purchasing Agent shall be notified by the department director. The Purchasing Agent will then proceed to dispose of such excess property or materials by one or more of the following methods:

1. Transfer to another department if a valid requirement exists in the department. Such transfer will be limited to property that is in good condition and with a reasonably long life expectancy.
2. Sale by public auction or by private sale as provided in Town Code.
3. Dismantle for parts.
4. Transfer or destruction of property as otherwise directed by the Town Council.
5. No item will be disposed of except through the Purchasing Office.

IV Items that may be processed directly by to Finance Director subject to the availability of funds

- A. Contracts for equipment maintenance service
- B. Contracts for services or commodities (i.e. utilities, postage, etc...).
- C. Dues for professional and organizational membership
- D. Insurance premiums and Workmen's Compensation as approved by the Town Council
- E. Mileage and other travel reimbursements
- F. Newspaper and periodical subscriptions
- G. Purchases of Real Estate as directed by the Town Council

V. Advisory Committee on Standardization and Specifications

- A. There is hereby established an administrative Advisory Committee on Standardization and Specifications. The Committee shall be composed of the Finance Director, who shall preside, the department directors using the item, the Town Purchasing Agent and such other members as the Finance Director may from time to time appoint.
- B. The function of the Committee shall be to advise as to the classification of supplies and the specifications of standard supplies used by the Town.
- C. All standardization and specifications are to be made along specific lines so as to encourage bids, avoiding the use of trade names or company specifications.
- D. The Committee shall meet at the call of the Finance Director and shall consider such matters as may properly come before it.

VI General Information for Vendors Dealing with the Town

This section is directed to the vendors dealing with the Town so that they and their representatives can become better acquainted with the Town purchasing process. It is the intention of the Purchasing division to make the Vendor-Town relations both pleasant and business like. Answers to questions not found in this manual may be addressed by contacting the Purchasing Agent's Office or the Finance Director.

A. Purchasing Division Office

The Purchasing division office is located at:

Purchasing Agent
Finance Payment Center Building
15 N. Royal Avenue
P.O. Box 1560
Front Royal, VA 22630

B. Telecommunication Numbers

Telephone: (540) 636 – 6889

Fax: (540) 636 – 7473

Emails: Purchasing

cahartman@ci.front-royal.va.us

Finance

financedepartman@ci.front-royal.va.us

Town

www.ci-front-royal.va.us

C. Purchase Order as Means of Purchasing

All purchases in amounts greater than \$2,000 must be authorized by a Purchase Order prepared by the Purchasing Office based upon a requisition from the ordering office.

D. Information to Vendor or Purchaser

Correct and complete detailed specifications and a formal bid proposal will be mailed to vendors on file for the particular material, supply or service. Notice will be given for a period of at least ten (10) days. Bids will be opened in public at the time and place stated in the bid form.

- E. Formal Bids for Items Constantly Needed by the Town
Such materials, supplies or services that are constantly needed for Town operation will be set-up by the Purchasing Office on a formal bid when, in the opinion of the Town Manager, the volume justifies such action, and the contract will be awarded for a definite period.

- F. Vendor's Contact with Town
The Purchasing Agent's Office is the first point of contact when wishing to present or demonstrate a product. Waste of vendors' time and that of other Town officials will be avoided by vendors going directly to the Purchasing Office. The Purchasing Agent will set up appointment with department directors to witness any presentation or demonstration of a product.

- G. Vendor's Samples
When samples are requested with bids, they are held until after award is made unless otherwise specified. When a vendor wants to submit a sample of his product for trial use, it must be presented at no cost to the Town.

Proposed
FY 2014-2015
Annual Revenue

REVENUE OVERVIEW

General Fund

Real Estate and Personal Property tax rates have been set (3.25.14) at the rate of 0.13 per \$100 of assessed value as determined by the County of Warren Commissioner of Revenue, with 0.02 of \$100 allocated to capital projects designated in Community Development Division of the Budget and another 0.02 of \$100 assessed value placed in contingencies for debt service relating to Leach Run Parkway and the completion of a new Police Headquarters. The personal property will remain at 0.64 per \$100 assessed value and the PPRTA (Personal Property Tax Relief Act) percentage at 67% up to \$20,000 value of vehicle.

Revenue projections have increased, minimally, or stayed the same this year based on the trend or lack of one the Town has seen over the past 12-18 months, these projections are still very conservative. The Finance Director will continue to monitor the trends of the Towns revenue streams throughout the remaining FY14 and into the FY15 fiscal year for changes in the previous year's trending.

Meals [0.04] and lodging [0.06] tax rates will remain the same as previous years, and the annual permanent decal fee will remain at \$25.00 per vehicle.

Support from the Enterprise funds is based on the funding formula accepted by the Town Auditors.

Highway Fund

Revenue for the Highway fund continues to come from State funding of \$1,500,000 and a transfer from General Fund in the amount of \$280,685 less than previous years funding. This amount from General Fund is based on actual revenue estimates and nothing from Fund Balances or from potential proffers. The funding from the State is the assumption of the last years funding received by the State.

Energy Services

Rates to the Towns' customers will remain the same as the previous year, based on the calculation from the Town's energy supplier. The department continues to work on improving the Towns electric portfolio to get the best energy resources for our customers, this continuation of work has resulted in the Town having the lowest power rates in the Commonwealth of Virginia, at this time.

Water and Sewer

The Town during FY11 went through an extensive rate study for both water and sewer and was presented with the results of this study by Burton and Associates in early January 2011. Due to bond issues for capital projects for both the water and sewer plant, it was determined that a rate increase would be needed over the next several budget cycles. Therefore, during the budget FY12 water rates increased by 8.5% and sewer rates by 30%; FY13 year Council elected not to increase rates knowing that in FY14 they would again increase by 23.5% for water and 20% for sewer services. In review for the upcoming budget cycle it has become apparent that rates will need to increase during the next fiscal years. This is a result of less water consumption, resulting in less revenue, and the ongoing expenses and upgrades necessary to offer the services to the customers of the Town. Therefore, there is a proposed increase of water rates by 6.5% and an increase of sewer rates by 10% in the proposed budget. Both water and sewer rate increases are below the recommended increase from Burton and Associates.

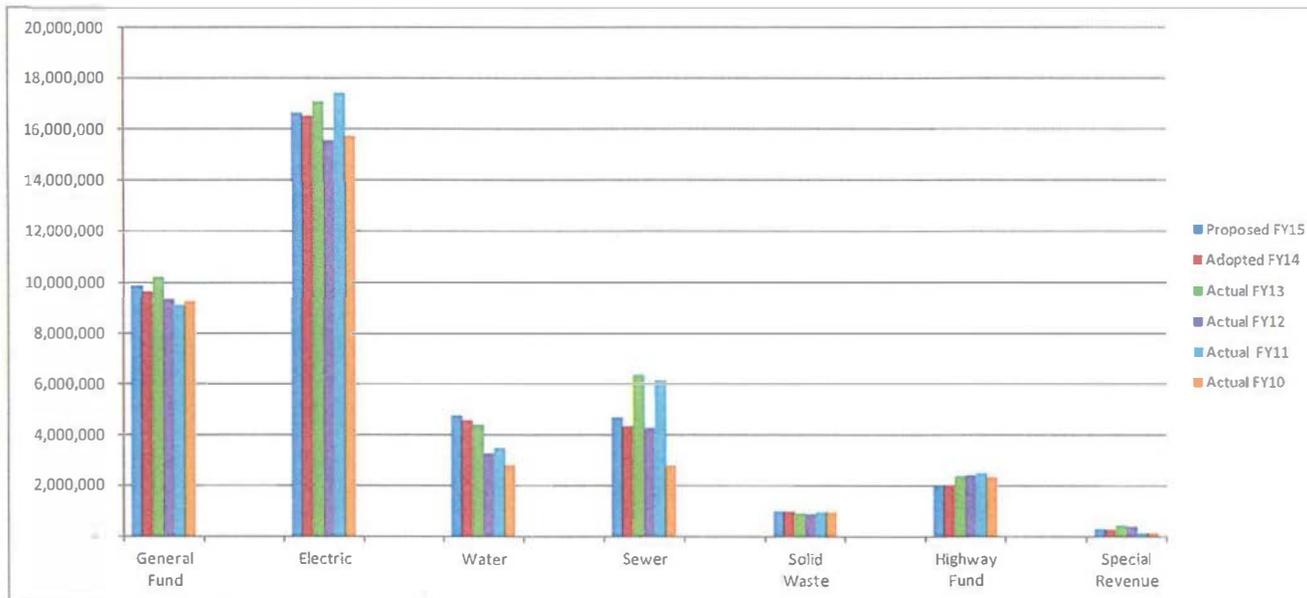
Solid Waste Management

The department of Solid Waste Management continues to strive to serve the citizens of the Town in a cost effect method yearly, monthly and weekly, but continue to fall short in revenues vs. expenditures. The Department has once again been challenged with how and where cuts can be made and still provides an outstanding service. The department has managed to provide a balanced expenditure plan based on revenue projections and therefore not needing a rate increase for FY15. The department will begin a study of evaluation of the entire process and procedures for this function within the Town.

Revenue Review

	Proposed FY15	Adopted FY14	Actual FY13	Actual FY12	Actual FY11	Actual FY10
General Fund	9,867,685	9,643,260	10,220,773	9,338,349	9,106,911	9,261,201
Electric	16,645,780	16,530,300	17,072,257	15,563,614	17,422,824	15,727,354
Water	4,758,385	4,578,135	4,398,513	3,271,730	3,493,834	2,810,046
Sewer	4,683,205	4,333,315	6,361,616	4,265,056	6,142,718	2,790,064
Solid Waste	996,800	983,300	912,653	877,571	959,500	948,646
Highway Fund	1,991,685	2,041,395	2,388,217	2,420,284	2,496,092	2,347,581
Special Revenue	292,580	267,090	442,742	389,683	131,334	140,715
	\$ 39,236,120	\$ 38,376,795	\$ 41,796,771	\$ 36,126,287	\$ 39,753,213	\$ 34,025,607

P29



<i>General fund</i>							
Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
3110101	Real Estate	\$ 970,000	\$ 971,200	\$ 849,630	\$ 867,767	\$ 1,110,698	\$ 1,358,956
	Real Estate .02 increase	-	-	-	-	-	-
3110102	Delinquent R/E	-	-	(8,132)	(8,581)	(18,111)	(17,451)
3110201	Public Service R/E	15,000	11,500	20,480	36,114	-	22,157
3110203	Public Service P/P	500	250	517	2,384	-	386
3110301	Personal Property	280,000	280,000	276,426	281,910	299,424	400,247
3110302	Delinquent P/P	-	-	(21,171)	(25,097)	(17,293)	(25,630)
3110601	Penalty on taxes	15,000	15,000	13,231	14,867	17,057	28,069
3110602	Interest on taxes	15,000	15,000	11,931	16,244	27,653	23,056
3120101	Sales Tax - Warren	785,000	760,000	1,402,458	730,391	707,495	684,300
3120301	BPOL	620,000	620,000	648,407	610,295	625,476	607,413
3120307	Penalty BPOL	5,000	5,000	8,528	2,365	8,462	5,860
3120401	Franchise Tax	50,000	50,000	87,213	19,385	119,434	24,167
3120402	Deregulation	12,000	12,000	763	10,091	1,648	2,063
3120403	Consumer Tax	185,000	185,000	182,951	172,832	241,029	173,958
3120404	Deregulation-Local	35,000	35,000	37,863	45,452	-	14,166
3120501	Auto Decals	325,000	300,000	354,605	350,500	458,578	174,686
3120601	Bank Stock Tax	225,000	240,000	192,936	235,301	259,987	239,686
3121001	Lodging Tax	295,000	290,000	291,537	285,245	260,101	238,421
3121101	Meals Tax	1,400,000	1,300,000	1,356,813	1,262,197	1,190,102	1,092,235
3121201	PILOT	400,000	375,000	401,492	372,920	337,469	307,158
3130306	Zoning Income	30,000	30,000	21,746	25,317	28,430	26,038
3130308	Public ROW Use Fee	10,000	50,000	4,115	49,271	1,731	67,306
3130319	Sign Permits	-	-	60	-	-	75
3140101	Fines & forfeitures -CP	180,000	200,000	173,881	196,549	239,897	207,686
3140111	Town issued tickets	15,000	15,000	5,785	17,172	9,701	30,677
3150101	Interest on Bank Deposits	80,000	80,000	83,066	82,183	37,624	89,358
3150202	Rental - General Property	-	-	-	-	-	-
3150207	Rent - Adelphia	10,250	10,250	10,579	10,255	10,019	9,661
3161303	Credit Card Fees	-	-	14,565	7,189	1,914	291
3161305	Income from Visitor Center	13,000	12,000	9,653	11,055	10,136	13,032
3161306	Co-op Advertising	4,000	4,000	8,294	4,100	-	-
3161307	225th Celebration	-	-	1,550	-	-	-
3161602	Sale of Publication	500	1,000	322	535	359	548
3189902	Private Donations	-	-	3,800	1,500	12,520	1,590
3189903	Donations - Trees	-	-	3,200	4,600	-	2,125
3189908	Donations -Communit Policing	-	-	1,463	33,301	-	-
3189912	Miscellaneous	5,000	5,000	3,951	4,726	6,361	16,854
3220103	Rolling Stock Tax	20,000	20,000	17,367	15,139	15,569	15,381
3220104	Animal Friendly Plates	-	-	-	-	-	80
3220106	VA - PPTRA	287,000	287,000	287,000	287,000	283,108	575,726
3220108	Rental Tax Vehicles	45,000	41,000	53,896	38,205	43,112	42,635
3220401	Communication Tax	180,000	180,000	176,398	156,957	180,489	178,294
3220109	Mobile Home - State Funding	-	-	-	-	-	-
3230701	State Aid - Police	338,350	338,350	338,352	338,352	350,664	354,833

Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
331003	Grant -AntiDrug Enforcement	-	-	4,124	-	-	-
3310004	Grant - Arts Commission	5,000	5,000	5,000	5,000	5,000	5,000
	Grant - Oritorial Society	500					
3310010	Grant Proceeds	-	-	-	1,000		
3310012	Community Policing	25,000	25,000	1,125	61,597	32,647	55,152
3310112	Grant - Forestry	-	-	-	42,556	24,200	-
3310118	Drug Task Force	-	10,000	-	3,818	71,307	32,936
3410201	Sale of Gov't Vehicle & Equip	5,000	5,000	8,620	-	96	7,099
3410202	Sale of Real Estate	-	-	180	-	-	160,000
3410203	Overpayments	-	-	-	(22)	(328)	-
3410205	Insurance Recoveries	10,000	10,000	18,321	5,994	1,712	85
3410209	Reimbursement	-	-	6,385	-	108,093	-
3510101	Transfer from Water Fund	663,355	623,000	623,000	421,000	396,772	396,772
3510102	Transfer from Electric Fund	1,471,000	1,471,000	1,471,000	1,471,000	1,000,000	1,000,000
3510104	Transfer from Refuse Fund	67,230	30,510	19,260	122,000	102,000	102,000
3510107	Transfer from Sewer Fund	750,000	705,200	735,200	489,950	489,500	489,950
3510112	Transfer from Hwy Fund		-	-	125,000	-	-
3510108	Transfer from Asset Forfeiture		-	-	-	-	-
3510109	Cash Over/short		-	(383)	2,096	(3,343)	(79)
3510110	Appropriated Funds Forward	-	20,000	616,804	226,656	374,180	643,924
3888888	Special Revenue	20,000	20,000	1,422	21,369	18,414	26,193
	Total Revenue	\$ 9,867,685	\$ 9,663,260	\$ 10,837,577	\$ 9,565,005	\$ 9,481,091	\$ 9,905,125
	Adopted Budget		\$ 9,663,260	\$ 9,263,825	\$ 9,263,825	\$ 9,116,265	\$ 9,336,728
	Amended Budget		\$ -	\$ 10,184,740	\$ 11,027,618	\$ 9,071,289	\$ 10,002,118

Dept of Energy Services							
Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
3150101	Interest on Bank Deposit	\$ 70,000	\$ 80,000	\$ 52,604	\$ 99,677	\$ 80,599	\$ 140,290
3150106	Misc Interest On AR	-	-	-	-	-	1,000
3161703	Connection Charges	75,000	75,000	168,373	51,232	210,664	62,450
3161704	Lease of Meter Socket	900	900	781	150	865	853
3161705	Pole Attachment	35,000	50,000	35,228	47,879	47,785	46,937
3161901	Electric Current	16,094,380	15,928,900	16,168,549	15,272,912	16,692,002	15,097,793
3161903	Temporary Service Charge	500	500	195	65	195	260
3161904	Penalties	200,000	225,000	186,634	165,593	237,731	229,272
3310111	Internal Loan - Renovation	150,000	150,000	150,000	-	125,000	125,000
3410201	Sale of Gov't Veh & Equipment	5,000	5,000	11,214	-	-	10,000
3410204	Sale of Materials & Supplies	-	-	2,827	12,985	6,156	-
3410205	Insurance Recoveries	5,000	-	2,435	-	-	-
3410209	Reimbursement	-	-	283,206	-	-	-
3510110	Appropriated Funds Forward	-	-	897,994	821,458	990,386	532,707
3888888	Special Revenue	10,000	15,000	10,213	10,594	21,827	13,499
Total Electric fund		\$ 16,645,780	\$ 16,530,300	\$ 17,970,251	\$ 16,482,545	\$ 18,413,209	\$ 16,260,061
Adopted Budget		\$ 16,530,300	\$ 16,008,316	\$ 16,008,316	\$ 15,790,437	\$ 16,887,568	\$ 15,652,295
Amended Budget		\$ -	\$ 17,178,235	\$ 17,178,235	\$ 16,611,895	\$ 16,642,954	\$ 16,186,002
Rate increases		FY15 0%	FY14 0%	FY13 0%	FY12 0%	FY11 0%	FY10 0%
Sewer Fund							
Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
3150101	Interest on Bank Deposit	\$ 46,000	\$ 46,000	\$ 54,201	\$ 113,009	\$ 45,939	\$ 66,193
3160710	Assessment Charges	500	500	(4,410)	-	35,020	132
3161703	Connection Charges	150,000	175,000	2,084,235	188,362	244,746	66,310
3161706	Connection Fee - CIP	-	-	11,000	28,600	8,800	11,000
3161908	Sales of Sewer - In Town	3,542,205	3,317,315	3,105,635	3,197,929	2,638,110	2,071,695
3161909	Sales of Sewer - Out of Town	900,000	750,000	914,985	740,549	616,349	530,788
3161912	RV Station Fees	40,000	40,000	60,330	43,292	52,354	38,247
3410201	Sale of Gov't Vehicle & Equip	4,000	4,000	10,715	-	-	5,000
3410001	Bond Proceeds	-	-	-	-	2,500,000	-
3410205	Insurance Recoveries	-	-	-	-	-	-
3410206	Reimbursements	-	-	123,875	-	-	-
3510110	Appropriated Funds Forward	-	-	3,624,738	3,359,715	3,430,227	2,705,860
3888888	Special Revenue	500	500	1,050	1,050	1,400	700
Total Sewer Fund		\$ 4,683,205	\$ 4,333,315	\$ 9,986,354	\$ 7,672,507	\$ 9,572,945	\$ 5,495,924
Adopted Budget		\$ 4,333,315	\$ 4,055,463	\$ 4,055,463	\$ 4,077,540	\$ 3,310,768	\$ 3,144,825
Amended Budget		\$ -	\$ 7,794,926	\$ 7,794,926	\$ 74,347,255	\$ 6,751,235	\$ 6,656,139
Rate increases		FY15 30%	FY14 20%	FY13 0%	FY12 0%	FY11 30%	FY10 0%
Proposed		10%					

Water Fund							
Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
3150101	Interest on Bank Deposit	\$ 50,000	\$ 50,000	\$ 54,201	\$ 69,774	\$ 51,371	\$ 51,193
3160706	Antenna Rental - Water Tower	70,000	65,000	69,402	65,880	56,901	45,916
3160707	Remote Water Meters	-	-	-	-	-	6
3160710	Assessment Charge	-	-	(10)	-	6,984	(2,738)
3161703	Connection Charges	75,000	225,000	860,188	84,371	189,860	56,076
3161706	Connection Fee = CIP	-	-	8,800	30,800	4,400	8,800
3161904	Penalties	-	-	-	-	(20)	(355)
3161906	Sale of Water - In Town	3,458,385	3,133,635	2,230,755	2,331,128	2,301,480	1,697,101
3161907	Sale of Water - Out of Town	1,100,000	1,099,500	857,367	699,929	882,858	949,048
3410201	Sale of Gov't Vehicles & Equip	4,000	4,000	10,715	-	-	5,000
3410205	Insurance Recoveries	-	-	-	-	-	-
3410206	Reimbursements	-	-	307,094	-	-	-
3510110	Appropriated Funds Forward	-	-	231,649	87,441	180,183	1,785,982
3888888	Special Revenue	1,000	1,000	-	-	-	-
Total Water Fund		\$ 4,758,385	\$ 4,578,135	\$ 4,630,162	\$ 3,369,323	\$ 3,674,017	\$ 4,596,028
Adopted Budget			\$ 4,578,135	\$ 4,229,525	\$ 4,139,852	\$ 3,523,625	\$ 3,387,833
Amended Budget				\$ 5,110,943	\$ 4,227,293	\$ 3,724,058	\$ 5,172,735
		FY15	FY14	FY13	FY12	FY11	FY10
Rate increases		8.5%	24%	0%	0%	8.5%	0%
Proposed		6.5%					
Solid Waste Management							
Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
3150101	Interest on Bank Deposit	\$ 15,000	\$ 1,500	\$ 24,959	\$ 10,707	\$ (898)	\$ (3,204)
3160802	Sale of Services	943,800	943,800	858,448	842,809	935,463	918,658
3160804	Tipping Fee- Warren County	25,000	25,000	12,819	14,282	16,329	17,042
3160805	Sale of Plastic Bags	4,000	4,000	2,095	3,447	3,149	3,064
3160807	Sale of Recycle Containers	-	-	-	10	-	205
3160808	Sale of Recycle - Other	6,500	6,500	9,846	6,315	5,457	7,518
3160809	Sale of Mulch	-	-	-	-	-	364
3410201	Sale of Gov't Veh & Equipment	2,500	2,500	4,486	-	-	5,000
3510110	Appropriated Funds Forward	-	-	33,496	8,622	-	42,550
3888888	Special Revenue	-	-	-	-	-	-
Total Refuse Fund		\$ 996,800	\$ 983,300	\$ 946,149	\$ 886,193	\$ 959,500	\$ 991,196
Adopted Budget			\$ 983,300	\$ 1,042,221	\$ 1,034,146	\$ 1,021,303	\$ 1,010,100
Amended Budget				\$ 1,067,642	\$ 1,042,768	\$ 1,021,303	\$ 1,052,650
		FY15	FY14	FY13	FY12	FY11	FY10
Rate increases Residential			11.00 to 12.00	-			
			12.00 to 13.75				
			23.00 to 24.75				
Commerical			180.00 to 190.00				
			230.00 to 240.00				

Acct #	Acct Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
<i>Asset Forfeitures</i>							
3310005	Grants - Asset Forfeitures	\$ 12,000	\$ 12,000	\$ 16,746	\$ 4,892	\$ 3,804	\$ 5,247
3310121	Federal - Asset		-	-	26,275	23,007	28,796
3510110	Appropriated Funds Forward			5,357			
<i>Downtown Service District</i>							
3110101	Real Estate Tax	-	-		-	-	322
<i>Economic Development</i>							
3110101	Real Estate Tax	97,250	95,150	133,516	133,516	104,522	106,350
3510105	Transfer from General Fund	28,490	-	62,123	-	-	-
<i>Special Projects</i>							
3110101	Real Estate Tax	154,840	159,940	225,000	225,000	-	-
3190106	Repayment South Town Project	-			-	-	-
3510110	Appropriated Funds Forward	-	-	144,097			751,979
<i>Total Other Revenue</i>		\$ 292,580	\$ 267,090	\$ 586,839	\$ 389,683	\$ 131,334	\$ 892,694
Adopted Budget			\$ 267,090	\$ 432,639	\$ 370,516	\$ 116,522	\$ 149,516
Amended Budget				\$ 607,623	\$ 370,516	\$ 116,522	\$ 957,695
Street Fund		FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
3150101	Interest on Bank Deposit	\$ 8,000	\$ 8,000	\$ 26,239	\$ 26,700	\$ 10,418	\$ 9,291
3150106	Misc Interest on A/R	1,000	1,000	418	562	941	1,169
3160702	Street & Walk Assessment	1,000	4,000	1,024	999	9,506	2,415
3160704	Curb & Gutter Charge	1,000	5,000	434	1,933	2,564	3,952
3189912	Miscellaneous	-	-	-	-	-	-
3240406	Street Construction & Maint	1,700,000	1,500,000	1,660,012	1,628,936	1,570,650	1,515,389
3240407	Transfer from General Fund	280,685	523,395	634,447	758,813	902,013	815,365
3410206	Reimbursements	-	-	65,642	-	-	-
3510110	Appropriated Funds Forward	-	-	358,974	355,112	559,411	706,642
		\$ 1,991,685	\$ 2,041,395	\$ 2,747,191	\$ 2,773,056	\$ 3,055,503	\$ 3,054,223
Adopted Budget			\$ 2,041,395	\$ 2,167,597	\$ 2,282,813	\$ 2,428,013	\$ 2,374,365
Amended Budget				\$ 2,517,421	\$ 2,637,925	\$ 2,471,244	\$ 3,081,007

Proposed
FY 2014-2015
Annual Expense
Budget

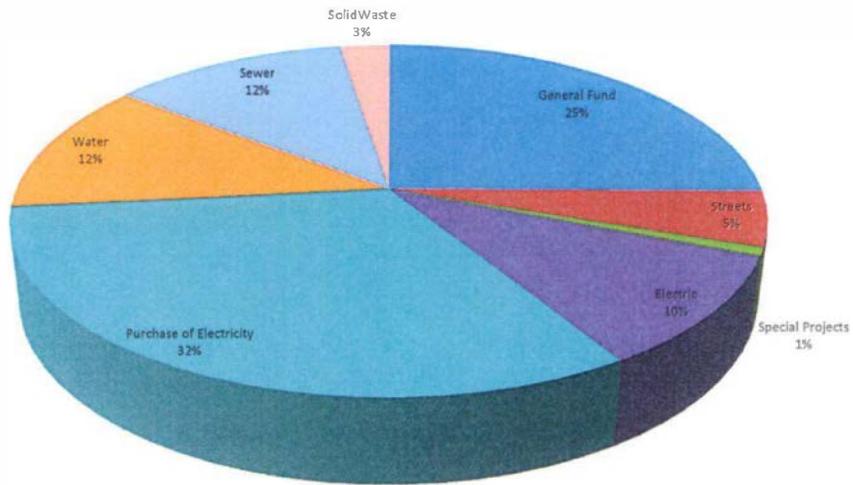
Fiscal Year 2014-2015 Budget Calendar

Dec 2013	Finance Department distributes FY15 Budget forms to Departments
Jan 24, 2014	Mid-year FY14 Budget transfers due from departments
Jan 27, 2014	Departments requests for spending and CIP for FY15 due with justifications
February 2014	Advertisement for annual tax rate for Real and Personal Property - rate has to be set prior to April 1
Feb 25-28, 2014	Town Manager review spending requests with departments
Mar 10, 2014	Public Hearing (1) Tax rates for Real and Personal
Mar 13, 2014	Overview of FY15 budget with Audit Committee
Mar 24, 2014	Approval of Town Tax rates for both Real Estate and Personal Property
Mar 31, 2014	Town Manager's Recommended Budget to Town Council ~ work session
April 2014	Council review proposed budget during scheduled work sessions
May 12, 2014	Public Hearing and First Reading of Appropriations Ordinance and Rate ordinances
May 19, 2014	Budget Work Session [if necessary]
May 27, 2014	Second and Final Reading of Appropriation Ordinance and Rate Ordinances

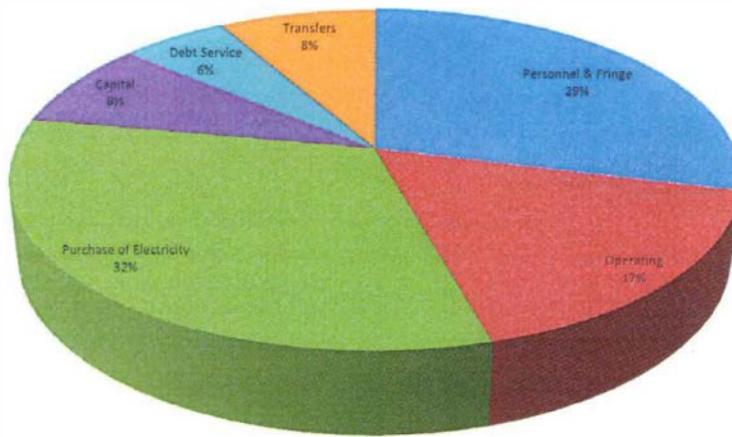
Proposed FY15 - Expenditure Summary

	Personnel & Fringe	Operating	Capital	Debt Service	Transfers	Total	FY14 Adopted	Difference
Council	61,255	116,250				177,505	175,040	2,465
Clerk of Council	35,525	4,360				39,885	37,940	1,945
Elections		8,750				8,750	8,750	-
Town Manager	233,730	18,325				252,055	246,530	5,525
Human Resources	226,580	37,600				264,180	260,270	3,910
Insurance/Benefits		605,650				605,650	580,650	25,000
Information Tech	148,285	388,250	350,335			886,870	548,530	338,340
Tourism	138,660	179,585				318,245	303,635	14,610
Finance	727,385	112,585				839,970	833,195	6,775
Town Attorney	350,175	48,250	6,000			404,425	393,330	11,095
Police	3,650,700	392,860	102,585			4,146,145	4,077,730	68,415
Library						-	20,000	(20,000)
Planning and Zoning	343,875	39,575	22,500			405,950	411,925	(5,975)
Boards & Commissions	18,300	17,825				36,125	35,125	1,000
Economic Development		8,515				8,515	8,300	215
Transfer/Contingencies				150,000	306,175	456,175	673,395	(217,220)
Assest Forfeitures		12,000				12,000	12,000	-
Debt Service				125,740		125,740	95,150	30,590
Community Development		154,840				154,840	159,940	(5,100)
DES								
Water Admin	102,260	14,200				116,460	127,120	(10,660)
Sewer Admin	104,785	14,200				118,985	123,785	(4,800)
Water Plant	684,745	769,300	228,000	1,150,000	663,355	3,495,400	3,446,435	48,965
Sewer Plant	645,050	1,288,500	265,000	750,000	750,000	3,698,550	3,443,560	254,990
Water Line Maint	292,215	104,750	645,000			1,041,965	880,270	161,695
Sewer Line Maint	292,220	108,450	465,000			865,670	765,970	99,700
Meter Reading	89,910	14,650				104,560	124,310	(19,750)
Automotive	332,870	54,600	57,200			444,670	433,550	11,120
General Properties	131,110	125,400	15,000			271,510	260,205	11,305
Horticulture	218,210	68,850	14,000			301,060	355,160	(54,100)
Inspections/Construction	46,055	33,850				79,905	84,205	(4,300)
Hwy-Bridge-Sidewalks	100,480	193,500				293,980	328,540	(34,560)
Hwy Maint	624,500	529,800	463,500			1,617,800	1,628,650	(10,850)
Solid Waste	718,420	201,150	10,000		67,230	996,800	983,300	13,500
Electric								
Electric	963,270	890,600	525,000		1,471,000	3,849,870	3,885,120	(35,250)
Purchase of Electricity		12,650,000				12,650,000	12,517,200	132,800
Meter Reading	38,635	27,275	80,000			145,910	127,980	17,930
	11,319,205	19,234,295	3,249,120	2,175,740	3,257,760	39,236,120	38,396,795	839,325
	FY15	FY14	Difference		Cip			
General Fund	9,867,685	9,663,260	204,425		552,620			
Streets	1,991,685	2,041,395	(49,710)		463,500			
Economic Development	125,740	95,150	30,590					
Special Fund	12,000	12,000	-					
Community Development	154,840	159,940	(5,100)					
Electric	16,645,780	16,530,300	115,480		605,000			
Water	4,758,385	4,578,135	180,250		873,000			
Sewer	4,683,205	4,333,315	349,890		730,000			
Solid Waste	996,800	983,300	13,500		10,000			
	\$ 39,236,120	\$ 38,396,795	839,325		\$ 3,234,120			

FY15 Total Expenditures by Fund



FY15 Expenditures by Type



General Government

Town Council
Town Manager
Human Resources
Information Technology
Town Attorney
Tourism

Office of Mayor and Council

FY15 Requests	Personnel &			Transfers & Contingencies
	Fringe	Operating	Capital	
Council	61,255	116,250	-	-
Clerk of Council	35,525	4,360	-	-
Elections	-	8,750	-	-

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	92,959	93,655	96,706	95,670	96,780
Operating	82,182	63,510	67,248	126,060	129,360
Capital	-	1,543	5,288	1,543	-



Employees: Mayor
 Council Members
 Part time Clerk of Council

1101-Town Council							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41003	Salaries - Part-time	\$ 56,900	\$ 57,075	\$ 56,886	\$ 56,010	\$ 55,954	\$ 55,954
42001	Fica	4,355	4,365	4,352	4,360	4,280	4,280
	Total Personnel & Fringe Benefits	\$ 61,255	\$ 61,440	\$ 61,238	\$ 60,371	\$ 60,234	\$ 60,234
43002	Professional Services	46,000	46,000	41,683	35,010	35,507	49,289
43002	Community Development Contract	50,000	50,000	-	-	-	-
43006	Printing & Binding	300	500	212	91	150	200
43007	Advertising	7,000	7,000	8,282	6,308	2,645	1,950
43010	Catlett Mountain - Cleanup	-	-	-	-	26,335	-
45201	Postal Services	200	400	43	78	10	391
45203	Telecommunications	-	-	-	-	242	760
45401	Office Supplies	250	200	430	208	575	342
45410	Uniforms & Wearing Apparel	-	-	12	414	-	-
45504	Travel & Education	9,000	6,000	8,615	7,272	4,457	6,188
45507	Council Expenses	1,500	1,500	1,590	1,291	1,009	1,635
45509	Gov't Access Channel	2,000	2,000	1,338	1,672	1,559	1,612
	Total Operating Expenses	\$ 116,250	\$ 113,600	\$ 62,206	\$ 52,344	\$ 72,489	\$ 62,367
47001	Machinery & Equipment	-	-	-	-	-	-
47007	ADP - Hardware/Software	-	-	5,288	1,543	-	-
	Total Capital	\$ -	\$ -	\$ 5,288	\$ 1,543	\$ -	\$ -
	Total - Department	\$ 177,505	\$ 175,040	\$ 128,732	\$ 114,257	\$ 132,723	\$ 122,601
	Adopted Budget Amount		\$ 175,040	\$ 128,732	\$ 123,984	\$ 119,684	\$ 124,684
	Amended Budget Amount		\$ 226,348	\$ 183,742	\$ 133,984	\$ 118,684	\$ 129,764
	FY15 Highlights:						
	Community Development Position		50,000	previous funding	FY13 & FY14 \$100,000		
					[less advertising]		
	45504 - Travel	increase	3,000				

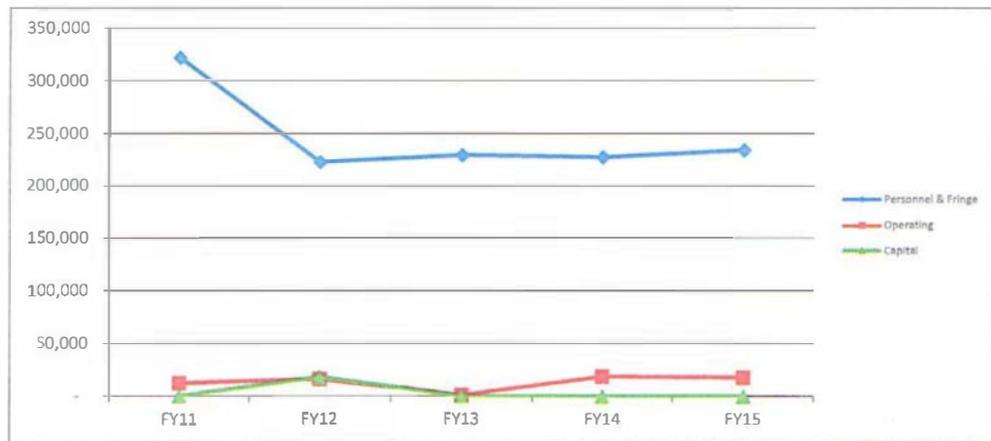
1102- Clerk of Council							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41003	Salaries - Part-time	33,000	31,800	32,947	30,887	30,400	32,383
42001	Fica	2,525	2,430	2,521	2,396	2,326	2,730
42005	Medical Insurance	-	-	-	-	-	-
Total Personnel & Fringe Benefits		\$ 35,525	\$ 34,230	\$ 35,468	\$ 33,284	\$ 32,725	\$ 35,113
43006	Printing & Binding	-	-	37	-	-	106
43007	Advertising	-	-	-	-	5,656	5,285
45201	Postal Services	50	-	2	1	309	117
45203	Telecommunications	600	-	1,041	-	-	-
45401	Office Supplies	400	400	605	747	154	578
45412	Furniture & Fixtures	-	-	320	-	-	-
45504	Travel & Education	3,000	3,000	2,833	1,970	3,199	2,848
45801	Dues & Memberships	310	310	205	195	375	235
Total Operating Expenses		\$ 4,360	\$ 3,710	\$ 5,042	\$ 2,913	\$ 9,693	\$ 9,169
Total Capital		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - Department		\$ 39,885	\$ 37,940	\$ 40,509	\$ 36,197	\$ 42,418	\$ 44,282
Annual Adopted Budget			\$ 37,940	\$ 40,509	\$ 37,624	\$ 39,542	\$ 40,442
Amended Budget Amount				\$ 38,488	\$ 37,624	\$ 38,542	\$ 45,442
1209 - Board of Elections							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
Total Personnel & Fringe Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43006	Printing & Binding	1,500	1,500	-	1,074	-	1,100
43007	Advertising	250	250	-	221	-	207
43035	Clerks	7,000	7,000	-	6,958	-	7,590
Total Operating Expenses		\$ 8,750	\$ 8,750	\$ -	\$ 8,253	\$ -	\$ 8,897
Total Capital		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - Department		\$ 8,750	\$ 8,750	\$ -	\$ 8,253	\$ -	\$ 8,897
Annual Adopted Budget			\$ 8,750		\$ 9,500		\$ 8,350
Amended Budget Amount					\$ 9,500		\$ 8,950
FY15 Highlights:							
Town Elections		Town Elections moved from May 2014 to Nov 2015					
Clerk of Council							
45203 ~ Communications		increase	600	cell phone for Clerk			

Office of the Town Manager

Steven Burke

Requested FY15	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Town Manager	233,730	18,325	-	

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	321,525	222,481	228,850	227,230	233,730
Operating	12,771	16,776	1,700	19,300	18,325
Capital	-	18,430	-	-	-



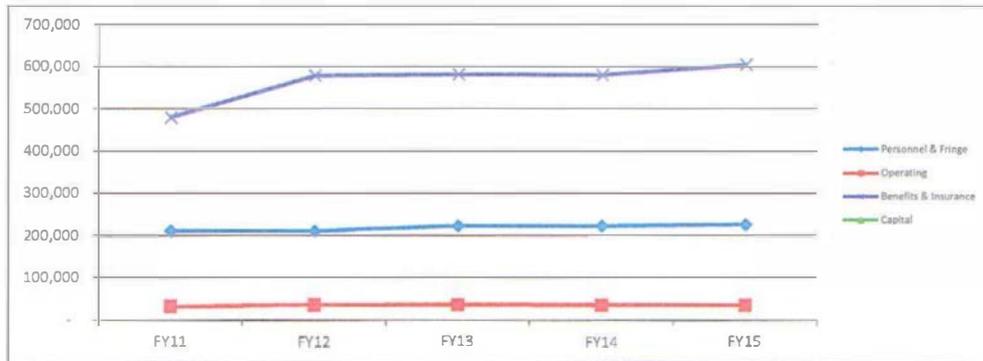
Employees: Town Manager
Sr Admin Asst

1201 - Town Manager							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 167,525	\$ 163,070	\$ 163,212	\$ 158,131	\$ 253,336	\$ 181,064
41003	Salaries - Part-time	-	-	-	-	-	8
42001	Fica	12,815	12,470	12,064	11,688	19,983	12,071
42002	VRS/Life Insurance	29,500	28,720	32,930	27,171	24,697	27,738
42004	ICMA Contribution	4,000	4,000	3,333	2,919	3,744	3,747
42005	Medical Insurance	19,890	18,970	18,996	22,572	19,764	12,519
	Total Personnel & Fringe Benefits	\$ 233,730	\$ 227,230	\$ 230,534	\$ 222,481	\$ 321,525	\$ 237,146
43005	Maint Service Contract	425	-	455	440	-	-
43006	Printing & Binding	300	750	65	175	-	-
43007	Advertising	2,500	2,500	390	2,394	2,346	2,133
43029	Staff Development	750	750	318	379	132	-
45201	Postal Services	150	200	62	56	96	221
45203	Telecommunications	1,250	1,250	1,314	1,185	1,130	1,011
45401	Office Supplies	1,400	1,500	1,293	1,370	1,568	1,065
45402	Auto Maintenance	250	250	1,133	236	321	82
45407	Repairs & Maintenance	200	200	-	-	-	-
45408	POL	800	800	729	813	713	1,337
45410	Uniforms & Wearing Apparel	150	200	154	-	-	-
45411	Books & Subscriptions	400	400	542	482	94	237
45412	Furniture & Fixtures	250	750	1,176	-	1,444	-
45504	Travel & Education	5,500	6,000	3,840	4,655	2,615	2,697
45506	Manager's Expenses	1,750	1,750	1,452	1,658	1,871	394
45801	Dues & Memberships	2,250	2,000	2,390	2,933	440	1,910
	Total Operating Expenses	\$ 18,325	\$ 19,300	\$ 15,313	\$ 16,776	\$ 12,771	\$ 11,086
47001	Machinery & Equipment	-	-	-	-	-	-
47005	Vehicle	-	-	-	18,430	-	-
	Total Capital	\$ -	\$ -	\$ -	\$ 18,430	\$ -	\$ -
	Total - Department	\$ 252,055	\$ 246,530	\$ 245,848	\$ 257,686	\$ 334,296	\$ 248,232
	Annual Adopted Budget		\$ 246,530	\$ 245,848	\$ 270,538	\$ 273,208	\$ 266,320
	Amended Budget Amount			\$ 247,100	\$ 276,788	\$ 353,258	\$ 266,320
	FY15 Highlights						

Division of Employees and Benefits

Requested FY15	Personnel &		Capital	Transfers &
	Fringe	Operating		Contingencies
Human Resources	226,580	37,600		
Insurance/Benefits	-	605,650		

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	211,441	211,125	222,870	222,870	226,580
Operating	33,725	37,461	37,700	37,400	37,600
Benefits & Insurance	479,930	578,811	581,650	580,650	605,650
Capital					



Employees: Manager of Human Resources
 Manager of Risk Management
 Part time Office Asst

1202 - Human Resources & Risk Management							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 149,010	\$ 149,010	\$ 144,988	\$ 141,361	\$ 140,645	\$ 140,645
41003	Salaries - Part-time	20,000	20,000	16,551	16,440	18,159	18,466
42001	Fica	12,930	12,930	11,694	11,337	11,064	11,095
42002	VRS/Life Insurance	26,240	26,240	29,505	25,201	25,104	21,453
42005	Medical Insurance	18,400	14,690	17,568	16,788	16,468	16,439
	Total Personnel & Fringe Benefits	\$ 226,580	\$ 222,870	\$ 220,306	\$ 211,125	\$ 211,441	\$ 208,098
43004	Repairs & Maintenance	250	250	-	-	-	125
43005	Maint Service Contract	150	150	71	-	-	-
43006	Printing & Binding	800	800	65	-	-	79
43007	Advertising	8,000	8,000	14,857	15,392	10,574	5,063
43023	Safety Program -Risk Mang	1,500	1,500	130	25	30	-
43029	Staff Development	10,000	10,000	3,870	8,181	9,588	720
43099	Random Drug Testing	9,000	9,000	8,067	8,898	8,506	9,980
45201	Postal Services	500	500	444	749	375	449
45203	Telecommunications	1,000	800	1,018	1,042	1,001	1,042
45401	Office Supplies	1,800	1,800	1,544	1,766	1,880	1,740
45411	Books & Subscriptions	500	500	97	-	-	71
45412	Furniture & Fixtures	500	500	130	-	693	437
45413	Other Operating Expenses	150	150	18	73	56	1,639
45504	Travel & Education	1,600	1,600	1,550	1,155	698	877
45515	Training Materials -HR Law	1,500	1,500	-	-	-	-
45801	Dues & Memberships	350	350	329	180	325	145
	Total Operating Expenses	\$ 37,600	\$ 37,400	\$ 32,189	\$ 37,461	\$ 33,725	\$ 22,367
	Total Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 264,180	\$ 260,270	\$ 252,496	\$ 248,587	\$ 245,166	\$ 230,465
	Annual Adopted Budget		\$ 260,270	\$ 260,388	\$ 247,327	\$ 250,837	\$ 256,071
	Amended Budget Amount		\$ 261,770	\$ 260,388	\$ 249,527	\$ 257,537	\$ 256,071
	FY15 Highlights						
	45203 ~ Communications	increase	200	cell phone for Risk Management Manager			

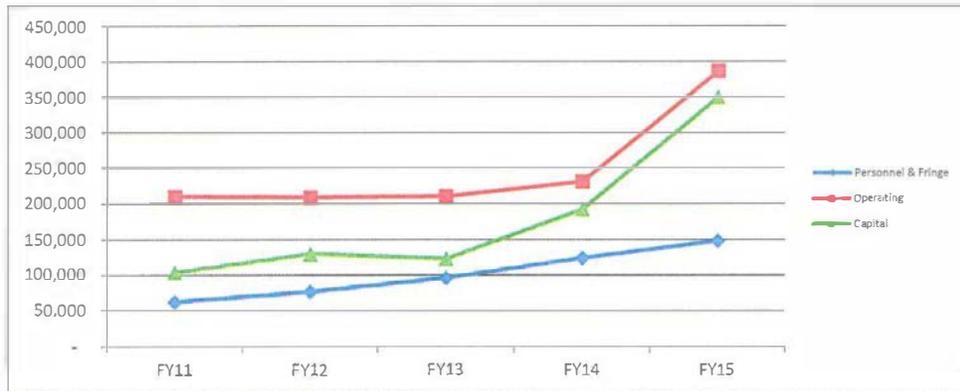
9203 - Benefits & Insurance							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
42002	VRS/Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42005	Medical Insurance	-	-	37	56	-	(559)
42006	Life Insurance	-	-	-	-	-	-
42009	Unemployment Insurance	27,000	25,000	25,999	25,168	22,112	13,978
42011	Workman's Comp	175,000	175,000	170,500	157,612	148,702	165,405
42014	Immunization Program	1,000	1,000	816	212	405	367
42015	GHI change in coverage	7,850	-	-	-	-	-
42015	Reserve for Employee Compensation	-	-	88,596	47,432	-	-
42016	Health Insurance - Retirees	48,800	46,650	36,945	37,340	40,130	39,104
45304	Property Insurance	60,000	68,000	60,000	56,807	53,596	56,986
45305	Motor Vehicle Insurance	110,000	98,000	80,000	101,805	77,899	106,254
45306	Surety Bonds	2,000	2,000	-	-	-	-
45308	General Liability	170,000	160,000	167,989	152,379	136,041	133,465
45311	Damage Claims	4,000	5,000	-	-	1,047	4,000
Total - Department		\$ 605,650	\$ 580,650	\$ 630,881	\$ 578,811	\$ 479,931	\$ 518,999
Annual Adopted Budget			\$ 580,650	\$ 674,265	\$ 613,987	\$ 553,042	\$ 582,300
Amended Budget Amount				\$ 674,265	\$ 613,987	\$ 553,042	\$ 582,300

Department of Information Technology

Todd Jones

Requested FY15	Personnel &		
	Fringe	Operating	Capital
Information Tech	148,285	388,250	350,335

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	62,094	76,662	95,899	124,070	148,285
Operating	210,398	209,662	211,050	232,160	388,250
Capital	103,995	129,910	122,825	192,300	350,335



Employees: Director
IT Specialist

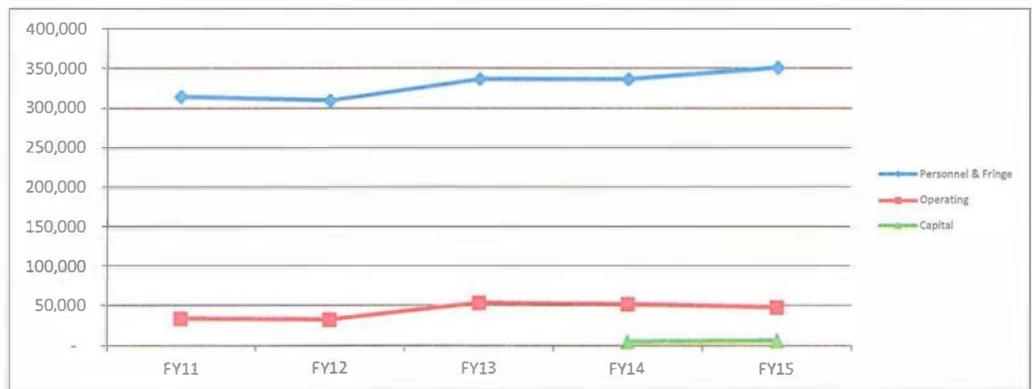
1204 - Information Technology							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 107,300	\$ 79,960	\$ 56,423	\$ 48,657	\$ 42,784	\$ 40,810
41003	Salaries - Part time	-	15,200	11,031	5,750	1,681	-
42001	Fica	8,200	5,550	4,766	3,922	3,321	3,041
42002	VRS/Life Insurance	18,895	10,100	10,855	8,306	7,340	5,968
42005	Medical Insurance	13,890	13,260	13,260	10,027	5,411	5,403
42013	Education Tuition	-	-	-	-	1,558	7,434
	Total Personnel & Fringe Benefits	\$ 148,285	\$ 124,070	\$ 96,335	\$ 76,662	\$ 62,094	\$ 62,655
43002	Professional Services	7,500	15,000	2,333	2,281	12,008	9,156
43004	Repairs & Maintenance	500	5,060	5,886	-	-	-
43005	Maint Service Contract	255,045	150,000	128,553	136,900	113,084	104,328
43006	Printing & Binding	200	-	-	37	-	-
43007	Advertising	100	-	-	-	-	-
43039	Web Page - Maintenance	2,200	3,000	4,499	6,565	5,328	4,311
	Licensing	35,005	-	-	-	-	-
45201	Postal Services	50	-	8	100	14	6
45203	Telecommunications	69,200	44,000	46,815	51,230	49,869	48,445
45401	Office Supplies	300	500	710	1,325	1,424	495
45410	Uniforms & Wearing Apparel	-	-	396	263	-	-
45411	Books & Subscriptions	1,000	100	10	-	1,284	970
45412	Furniture & Fixtures	500	1,000	1,030	-	150	400
45420	Small Tools	50	-	283	-	178	428
45421	Hardware/Software	12,500	10,000	16,630	10,874	22,699	16,117
45504	Travel & Education	4,000	3,500	2,292	87	4,359	1,088
45801	Dues & Memberships	100	-	-	-	-	473
	Total Operating Expenses	\$ 388,250	\$ 232,160	\$ 209,443	\$ 209,662	\$ 210,398	\$ 186,218
47001	Machinery & Equipment	-	-	9,035	13,564	11,301	13,272
47001	Lease on Police Dispatch software	124,800	124,800	122,650	62,927	-	-
47003	Communications Equipment	5,000	22,500	-	95	7,048	6,492
47007	Computer Equipment	220,535	45,000	64,053	53,324	85,645	268,212
	Total Capital	\$ 350,335	\$ 192,300	\$ 195,738	\$ 129,910	\$ 103,995	\$ 287,976
	Total - Department	\$ 886,870	\$ 548,530	\$ 501,516	\$ 416,234	\$ 376,487	\$ 536,849
	Annual Adopted Budget		\$ 548,530	\$ 429,774	\$ 434,088	\$ 363,657	\$ 430,783
	Amended Budget Amount		\$ 585,703	\$ 483,764	\$ 570,426	\$ 513,517	\$ 704,004

Office of Legal Services

Doug Napier

Requested FY15	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Town Attorney	350,175	48,250	6,000	

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	313,963	309,380	335,960	336,080	350,175
Operating	33,976	32,765	53,750	52,250	48,250
Capital				5,000	6,000



Employees: Town Attorney
 Sr Legal Asst
 Part Time Admin Asst
 Asst Town Attorney

FY15 requested to be full time beginning Jan 2015

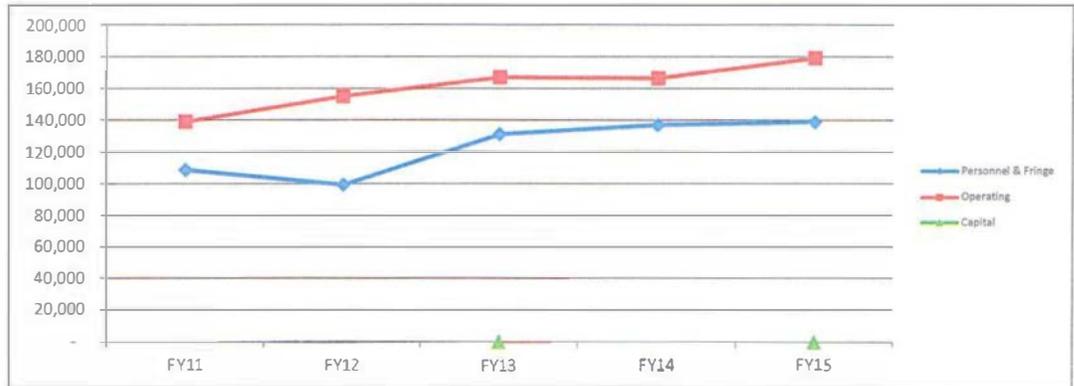
2201 - Town Attorney							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 221,915	\$ 219,020	\$ 216,297	\$ 202,147	\$ 211,293	\$ 210,198
41002	Salaries - Overtime	5,000	2,000	4,677	2,414	-	-
41003	Salaries - Part-time	25,410	25,410	23,540	23,708	23,012	15,472
	Additional full time employee 1/2 yr	12,500					
42001	Fica	16,980	18,850	\$ 17,835	\$ 16,926	\$ 17,382	\$ 16,497
42002	VR5/Life Insurance	39,080	38,570	43,831	35,865	38,909	33,331
42005	Medical Insurance	29,290	32,230	32,256	28,320	23,367	23,330
	Total Personnel & Fringe Benefits	\$ 350,175	\$ 336,080	\$ 338,437	\$ 309,380	\$ 313,963	\$ 298,828
43002	Professional Services	30,000	35,000	12,532	19,764	20,135	204,930
43002	Professional - legal cases		-	-	-	-	-
43004	Repairs & Maintenance	250	250	-	-	-	-
43009	Purchased Services - Gov't			-	48	-	634
43013	Recording & Court Cost	2,000	2,000	312	367	1,122	2,523
45201	Postal Services	500	500	462	464	584	672
45203	Telecommunications	1,000	1,000	1,159	943	40	34
45401	Office Supplies	4,500	3,500	3,315	4,796	3,857	3,402
45411	Books & Subscriptions	4,000	4,000	2,862	3,431	4,939	3,084
45412	Furniture & Fixtures	-		-	-	616	-
45504	Travel & Education	5,000	5,000	3,106	2,363	1,773	2,283
45801	Dues & Memberships	1,000	1,000	670	590	910	905
	Total Operating Expenses	\$ 48,250	\$ 52,250	\$ 24,417	\$ 32,765	\$ 33,976	\$ 218,467
47001	Machinery & Equipment	6,000	5,000	-	-	-	-
	Total Capital	\$ 6,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 404,425	\$ 393,330	\$ 362,853	\$ 342,145	\$ 347,939	\$ 517,295
	Annual Adopted Budget		\$ 393,330	\$ 389,710	\$ 357,353	\$ 339,303	\$ 462,096
	Amended Budget Amount		\$ 400,480	\$ 389,710	\$ 357,353	\$ 336,603	\$ 473,096
	FY14 Highlights:						
	47001 Machinery & Equipment			FY14 FY15 FY16 FY17	[4 year allocation]		
		6,000	requesting a laptop computer				
	43002 Professional Services		increase from FY14				
	45401 Office Supplies	1,500	increase from FY14				
	41001 Salaries	12,500	Part time employee to a full time employee Jan 2015				

Department of Tourism

Tim Smith

Requested FY15	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Tourism	138,660	179,585	-	

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	108,444	99,180	130,958	136,770	138,660
Operating	139,342	155,448	167,463	166,865	179,585
Capital					



Employees: Visitor Center manager
 Part time staff
 Volunteers

1205 - Tourism							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 39,600	\$ 39,600	\$ 41,664	\$ 24,563	\$ 38,306	\$ 39,443
41002	Salaries - Overtime	-	-	-	-	267	16
41003	Salaries - Part-time	68,000	68,000	63,519	59,162	54,669	46,814
42001	Fica	8,190	8,230	7,767	6,362	7,131	6,600
42002	VRS/Life Insurance	6,975	6,975	7,420	3,529	5,991	5,295
42005	Medical Insurance	9,395	8,965	8,964	1,402	-	-
42006	Life Insurance	6,500	5,000	6,185	4,161	2,080	4,161
	Total Personnel & Fringe Benefits	\$ 138,660	\$ 136,770	\$ 135,521	\$ 99,180	\$ 108,444	\$ 102,330
43002	Professional Services	8,000	8,000	10,282	2,710	14,724	10,065
43005	Maint Service Contract	375	300	726	5,597	6,346	5,021
43006	Printing & Binding	20,000	10,000	12,087	5,130	6,157	1,668
43007	Advertising	50,000	50,000	52,332	51,498	39,352	45,750
43018	Tourism Promotion	25,000	25,000	8,965	12,122	8,007	5,859
43023	Safety Program	-	-	-	-	-	40
43047	225th Celebration	-	1,000	17,762	-	-	-
43070	Battle of Front Royal	1,000	1,000	1,000	1,500	1,000	1,000
43076	Maint - Credit Card Processing	500	500	70	-	-	7
43079	Co-op Advertising	3,000	3,000	291	2,746	-	-
45101	Electrical Services	200	200	124	129	139	135
45201	Postal Services	7,500	7,500	6,365	5,717	5,573	7,081
45203	Telecommunications	6,000	3,000	6,232	5,680	3,733	6,500
45401	Office Supplies	700	1,000	677	1,595	618	886
45402	Auto Maintenance	-	-	-	-	487	649
45405	Janitorial Supplies	1,000	1,000	856	821	685	1,419
45408	POL	-	-	-	-	-	-
45410	Uniforms & Wearing Apparel	-	-	-	204	-	-
45411	Books & Subscriptions	-	-	-	283	-	-
45412	Furniture & Fixtures	-	-	155	-	-	-
45413	Other Operating Expenses	5,000	5,000	5,314	7,134	2,014	5,738
45504	Travel & Education	2,000	2,000	1,288	1,865	3,698	3,422
45613	Volunteer Appreciation	400	400	392	341	175	152
45618	Grant Proceeds	-	-	-	3,810	-	-
45801	Dues & Memberships	1,300	1,355	1,300	1,290	1,355	1,260
46007	Cultural Activities [grant funding]	11,000	10,000	10,000	10,000	10,000	10,000
47012	Bus System	36,610	36,610	36,608	35,277	35,277	35,277
47017	Tourism Development	-	-	-	-	-	-
	Total Operating Expenses	\$ 179,585	\$ 166,865	\$ 172,827	\$ 155,448	\$ 139,342	\$ 141,927
47001	Machinery & Equipment	-	-	-	-	-	-
47009	Building & Structures	-	-	-	-	-	-
47912	HC Trail - Phase II	-	10,957	-	-	-	-
47932	HC Trail - Phase I	-	151,057	-	-	-	-
47019	Signage	-	-	-	-	-	-
	Total Capital	\$ -	\$ 162,014	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 318,245	\$ 465,649	\$ 308,347	\$ 254,628	\$ 247,786	\$ 244,257
	Annual Adopted Budget		\$ 303,635	\$ 298,421	\$ 285,955	\$ 266,969	\$ 331,875
	Amended Budget Amount		\$ 496,103	\$ 345,483	\$ 296,224	\$ 267,374	\$ 415,875
	FY14 Highlights						
	47912 - 47932 Happy Creek Trail		\$ 162,014	Council approved funding mid FY14 for this project to be completed			
	FY15 Highlights						
	43006 ~ Printing & Binding		9,000	Walking tour guide			
			1,000	10,000 copies~ Reprint Visitors map			
			10,000	50,000 copies~ Guide with corrections			
	46007 ~ Cultural Activities		1,000	\$500 matching grant for Oratorio Society			

Department of Finance

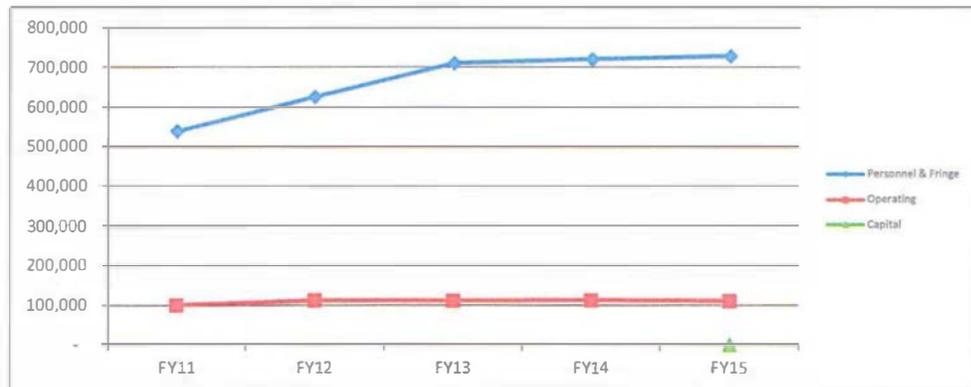
Administration
Customer Service ~ Billing
Purchasing

Department of Finance

Kim Gilkey-Breeden

Requested FY15	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Finance - Admin	210,615	5,500		
Finance - Customer Ser	425,390	102,950		
Finance - Purchasing	91,380	4,135		

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	540,278	625,905	709,594	719,360	727,385
Operating	101,447	113,438	113,000	113,835	112,585
Capital					-



Employees: Director
 Financial/Management
 Accounting Tech I - II - III
 Purchasing Agent
 Meter Readers [funding located in enterprise funds]

1214 - Finance - Administration							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 149,550	\$ 149,550	\$ 143,853	\$ 140,115	\$ 137,280	\$ 137,280
42001	Fica	11,440	11,440	10,332	10,241	9,818	10,185
42002	VRS/Life Insurance	26,340	26,340	28,806	24,547	24,025	20,469
42005	Medical Insurance	23,285	22,220	22,224	21,409	22,083	10,152
	Total Personnel & Fringe Benefits	\$ 210,615	\$ 209,550	\$ 205,215	\$ 196,312	\$ 193,207	\$ 178,086
43002	Professional Services	-	-	-	-	-	500
43005	Maint. Service Contract	-	-	-	-	97	-
43006	Printing & Binding	150	150	435	-	82	46
45201	Postal Services	100	150	77	181	94	259
45203	Telecommunications	1,000	1,000	831	923	746	1,051
45401	Office Supplies	500	500	651	751	988	1,067
45407	Repairs & Maint Supplies	-	-	-	-	-	-
45410	Uniforms & Wearing Apparel	-	-	-	-	-	-
45411	Books & Subscriptions	400	400	-	-	-	-
45412	Furniture & Fixtures	500	1,000	55	-	362	-
45504	Travel & Education	2,500	2,500	2,548	3,245	3,446	2,118
45801	Dues & Memberships	350	350	320	395	685	230
	Total Operating Expenses	\$ 5,500	\$ 6,050	\$ 4,916	\$ 5,495	\$ 6,500	\$ 5,271
	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 216,115	\$ 215,600	\$ 210,131	\$ 201,807	\$ 199,707	\$ 183,356
	Annual Adopted Budget		\$ 215,600	\$ 212,575	\$ 202,282	\$ 188,878	\$ 195,457
	Amended Budget Amount			\$ 211,305	\$ 205,282	\$ 190,578	\$ 197,457
	FY15 Highlights:						
	45201 ~ Postage	(50)	reduction based on history				
	45412 ~ Furniture & Fixtures	(500)	reduction based on need				

1215 - Finance							
Bookkeeping/Customer Service							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 279,680	\$ 279,680	\$ 266,106	\$ 228,275	\$ 173,425	\$ 169,820
41002	Salaries - Overtime	-	-	-	-	18	33
42001	Fica	21,390	21,390	18,912	16,419	12,337	11,987
42002	VRS/Life Insurance	49,255	49,255	52,351	39,235	29,906	25,012
42005	Medical Insurance	75,065	68,385	63,466	59,656	42,194	40,720
	Total Personnel & Fringe Benefits	\$ 425,390	\$ 418,710	\$ 400,835	\$ 343,584	\$ 257,880	\$ 247,571
43002	Professional Services	-	-	-	-	-	-
43004	Repairs & Maintenance	200	200	255	-	125	96
43005	Maint Service Contract	1,200	1,200	1,657	1,662	8,136	2,116
43006	Printing & Binding	13,000	13,000	16,827	13,044	12,710	14,788
43007	Advertising	-	-	-	-	48	-
43009	Purchased Services - Gov't	-	2,500	102	2,557	128	980
43023	Safety Program	-	-	-	-	-	-
45201	Postal Services	82,500	80,000	80,492	79,728	65,440	71,203
45401	Office Supplies	3,400	3,400	3,812	5,901	3,264	4,354
45407	Repairs & Maint Supplies	250	250	272	15	191	-
45410	Uniforms & Wearing Apparel	-	500	-	-	-	-
45411	Books & Subscriptions	100	100	-	-	-	217
45412	Furniture & Fixtures	300	300	164	105	-	-
45504	Travel & Education	2,000	2,000	3,065	962	245	74
	Total Operating Expenses	\$ 102,950	\$ 103,450	\$ 106,645	\$ 103,974	\$ 90,286	\$ 93,828
47001	Machinery & Equipment	-	-	-	-	-	-
	Total Capital	\$ -					
	Total - Department	\$ 528,340	\$ 522,160	\$ 507,481	\$ 447,558	\$ 348,166	\$ 341,399
	Annual Adopted Budget		\$ 522,160	\$ 512,224	\$ 473,800	\$ 364,312	\$ 362,202
	Amended Budget Amount			\$ 516,774	\$ 472,800	\$ 363,612	\$ 371,982
	FY15 Highlights:						
	43009 ~ Purchased Gov't Services	(2,500)					processes are completed in house
	45201 ~ Postage	2,500					postage cost will rise .03 Jan 2014...other options of mailing are being reviewed
	45410 ~ Uniforms & Wearing Apparel	(500)					no request being made

1222 - Finance - Purchasing								
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual	
41001	Salaries - Regular	\$ 68,165	\$ 68,165	\$ 65,562	\$ 63,995	\$ 66,075	\$ 78,820	
41002	Salaries - Overtime	-	-	-	-	-	33	
42001	Fico	5,215	5,215	4,933	4,884	4,951	5,816	
42002	VRS/Life Insurance	12,000	12,000	13,603	11,614	12,030	12,170	
42005	Medical Insurance	6,000	5,720	5,736	5,516	6,134	9,634	
	Total Personnel & Fringe Benefits	\$ 91,380	\$ 91,100	\$ 89,833	\$ 86,009	\$ 89,191	\$ 106,473	
43006	Printing & Binding	150	150	65	216	-	53	
43007	Advertising	400	400	1,237	274	1,418	566	
45201	Postal Services	700	800	658	754	716	686	
45203	Telecommunications	300	400	234	407	329	391	
45401	Office Supplies	600	500	982	442	220	967	
45402	Auto Maintenance	200	250	104	73	125	74	
45407	Repair & Maint Supplies	100	100	-	16	11	7	
45408	POL	450	450	437	622	456	324	
45410	Uniforms & Wearing Apparel	-	50	-	-	-	-	
45412	Furniture & Fixtures	150	150	-	-	201	159	
45420	Small Tools	50	50	-	-	-	7	
45504	Travel & Education	1,000	1,000	792	1,130	1,151	1,031	
45801	Dues & Memberships	35	35	35	35	35	35	
	Total Operating Expenses	\$ 4,135	\$ 4,335	\$ 4,545	\$ 3,969	\$ 4,661	\$ 4,300	
	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total - Department	\$ 95,515	\$ 95,435	\$ 94,378	\$ 89,978	\$ 93,852	\$ 110,773	
	Annual Adopted Budget		\$ 95,435	\$ 97,795	\$ 91,597	\$ 113,584	\$ 112,139	
	Amended Budget Amount			\$ 95,810	\$ 91,597	\$ 113,584	\$ 112,139	
	FY15 Highlights:							
	45201 ~ Postage	(100)	reduced based on history					
	45203 ~ Telecommunications	(100)	reduced based on history					
	45401 ~ Office Supplies	100	increase based on history					
	45410 ~ Uniforms & Wearing Apparel	(50)	no funding requested					

Department of Public Safety

Administration

Patrol

Investigations

Services

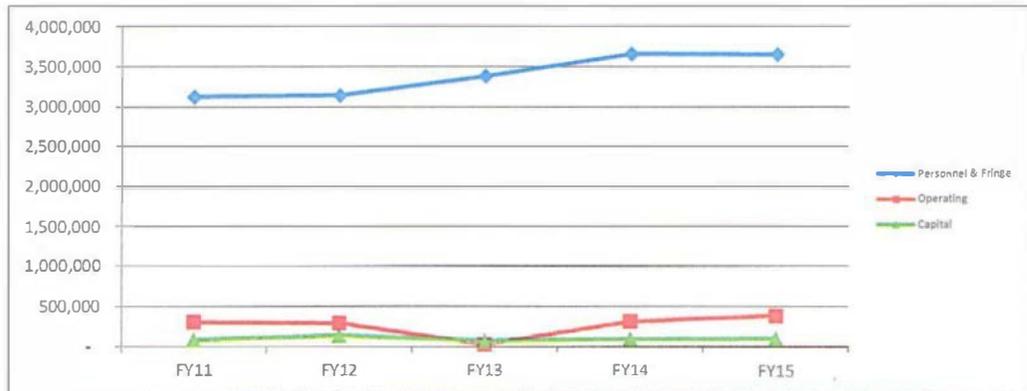
Special Forces

Department of Safety

Norman Shifflett

Requested FY15	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Police - Admin	517,225	74,230		
Police - Patrol	1,942,370	195,780	84,000	
Police - CID	482,060	48,670	10,000	
Police - Services	446,105	23,445	-	
Police - Drug Task	262,940	34,960	8,585	
Police - ES	-	15,775	-	

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	3,129,317	3,145,593	3,383,378	3,655,700	3,650,700
Operating	313,109	300,987	34,375	325,030	392,860
Capital	83,788	137,175	70,000	97,000	102,585



- Employees:** Chief
 Major
 Captain
 Lieutenant
 Sr Admin Asst
 Sergeant (6)
 Corporal (5)
 Officers (18)
 Investigators (5)
 Chief Dispatcher
 Dispatcher (7)
 Records Speciali:
 Crime Prevention
- MPO program in effect

3101 - Police Administration							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 364,950	\$ 409,990	\$ 376,978	\$ 280,123	\$ 278,519	\$ 278,442
41002	Salaries - Overtime	-	1,000	583	481	193	403
41003	Salaries - Part-time	-	-	-	29,147	22,036	21,916
42001	Fico	27,790	31,440	27,271	22,282	21,291	20,898
42002	VRS/Life Insurance	54,630	62,500	61,925	49,049	48,937	41,895
42003	Leos	9,400	9,700	9,480	8,896	8,749	8,526
42005	Medical Insurance	60,455	67,700	56,721	49,596	48,676	48,589
	Total Personnel & Fringe Benefits	\$ 517,225	\$ 582,330	\$ 532,957	\$ 439,574	\$ 428,400	\$ 420,669
43004	Repairs & Maintenance	500	500	194	-	173	-
43005	Maint Service Contract	-	-	-	-	-	1,348
43006	Printing & Binding	400	400	307	253	64	105
43007	Advertising	-	-	309	-	-	-
43008	Laundry & Dry Cleaning	900	-	-	-	-	-
43023	Safety Program	100	100	-	-	20	-
45201	Postal Services	500	500	326	518	332	732
45203	Telecommunications	5,000	4,500	4,454	3,968	4,289	4,058
45401	Office Supplies	1,200	1,200	1,259	1,261	1,626	809
45402	Auto Maintenance	6,000	5,000	5,516	5,025	2,993	1,908
45405	Janitorial Supplies	2,500	3,000	1,087	11,860	13,090	12,706
45408	POL	4,000	4,000	5,593	4,775	3,206	2,831
45409	Police Supplies	200	200	38	-	-	152
45410	Uniforms & Wearing Apparel	2,000	1,000	3,032	1,034	734	477
45411	Books & Subscriptions	150	150	91	94	94	166
45412	Furniture & Fixtures	-	-	1,376	-	-	-
45413	Other Operating Supplies	600	600	271	235	229	1,285
45425	Range supplies/Ammo	35,000	15,000	15,163	-	-	-
45428	Community Relations	5,000	5,000	4,686	5,713	4,848	5,388
45504	Travel & Education	3,500	2,500	2,080	5,137	2,306	6,901
45801	Dues & Memberships	1,000	100	447	1,496	304	1,088
46001	Joint Operations	1,680	1,400	1,400	1,400	1,283	1,283
46011	Grant Matching	4,000	4,000	2,864	-	25,824	56,017
	Total Operating Expenses	\$ 74,230	\$ 49,150	\$ 50,492	\$ 42,769	\$ 61,414	\$ 97,255
47001	Machinery & Equipment	-	-	-	-	-	-
47005	Motor Vehicles	-	15,000	-	-	-	-
	Total Capital	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 591,455	\$ 646,480	\$ 583,449	\$ 482,343	\$ 489,814	\$ 517,925
	Annual Adopted Budget		\$ 646,480	\$ 518,966	\$ 473,292	\$ 472,079	\$ 457,913
	Amended Budget Amount		\$ 652,021	\$ 559,066	\$ 482,267	\$ 476,103	\$ 476,113
	FY15 Highlights:						
	43008 ~ Laundry & Dry cleaning	900	increase	Dry cleaning necessary for a professional appearance			
	45203~ Telecommunications	500	increase	Technology changing / upgrades			
	45402 ~ Auto maint	1,000	increase	Older vehicle more repairs			
	45410 ~ Wearing Apparel	1,000	increase	Complete new uniforms for New Captain			
	45425 ~ Range Supplies	20,000	increase	Maint a 2 year supply			
	45504 ~ Travel & Education	1,000	increase	more training			
	45801 ~ dues & memberships	900	increase	become involved in more agencies			
	46001 ~ Joint Operations	280	increase	Academy increase of 20%			

3102- Police Patrol							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 1,277,100	\$ 1,289,750	\$ 1,059,572	\$ 951,318	\$ 989,018	\$ 1,029,720
41002	Salaries - Overtime	90,000	80,000	98,757	98,949	60,531	76,313
41003	Salaries - Part-time	-	-	-	-	-	-
41005	Stipend - Field Training	-	-	3,500	-	-	-
42001	Fica	100,000	104,780	83,999	76,977	75,569	79,690
42002	VRS/Life Insurance	188,250	168,740	208,812	157,225	160,798	147,413
42003	Leos	36,650	32,850	35,818	33,174	34,024	33,516
42005	Medical Insurance	226,370	233,860	186,094	166,538	174,103	189,817
42013	Education Tuition	4,000	4,000	2,463	2,202	3,900	3,745
42019	Line of Duty Act Fund	20,000	16,120	-	-	-	-
	Total Personnel & Fringe Benefits	\$ 1,942,370	\$ 1,930,100	\$ 1,679,015	\$ 1,486,382	\$ 1,497,943	\$ 1,560,213
43002	Professional Services	3,000	3,000	1,275	2,589	1,431	1,085
43004	Repairs & Maintenance	6,000	6,000	5,733	4,088	6,361	2,370
43005	Maint Service Contract	200	200	-	-	128	1,568
43006	Printing & Binding	3,500	2,500	3,589	2,605	1,565	2,292
43008	Laundry & Dry Cleaning	10,000	-	-	-	-	-
43023	Safety Program	2,500	1,500	2,063	1,290	1,651	1,500
43041	Board/Care Prisoners	-	-	-	3,350	2,070	1,910
45201	Postal Services	300	300	233	108	166	382
45203	Telecommunications	10,000	10,000	9,898	9,263	8,871	11,090
45401	Office Supplies	2,000	2,000	1,816	1,225	1,522	824
45402	Auto Maintenance	25,000	25,000	24,807	28,269	29,993	26,200
45408	POL	69,600	69,600	60,882	59,088	56,838	45,905
45409	Police Supplies	10,000	10,000	13,968	6,947	24,850	23,276
45410	Uniforms & Wearing Apparel	20,000	15,780	19,058	16,595	17,562	12,115
45411	Books & Subscriptions	300	300	282	107	-	386
45413	Other Operating Supplies	5,000	4,000	4,030	2,838	17,578	4,459
45428	Community Relations	500	500	557	1,062	-	314
45504	Travel & Education	8,000	8,000	4,288	6,155	521	6,825
	Spillman Annual Conference	5,000	-	-	-	-	-
46001	Joint Operations	14,880	11,000	8,438	8,845	9,370	11,000
	Total Operating Expenses	\$ 195,780	\$ 169,680	\$ 160,918	\$ 154,424	\$ 180,477	\$ 153,500
47001	Machinery & Equipment	9,000	-	-	-	-	37,734
47005	Motor Vehicles	75,000	75,000	70,000	120,603	83,788	-
47009	Buildings and Structures	-	-	3,971	13,600	-	-
	Total Capital	\$ 84,000	\$ 75,000	\$ 73,971	\$ 134,204	\$ 83,788	\$ 37,734
	Total - Department	\$ 2,222,150	\$ 2,174,780	\$ 1,913,905	\$ 1,775,010	\$ 1,762,208	\$ 1,751,447
	Annual Adopted Budget		\$ 2,174,780	\$ 2,038,382	\$ 1,976,689	\$ 1,853,052	\$ 1,852,295
	Amended Budget Amount			\$ 2,194,278	\$ 2,110,301	\$ 1,895,771	\$ 1,987,757
	FY15 Highlights:						
	43006 ~ Printing & Binding	1,000	increase	upgrades to stationary based on address change			
	43008 ~ Laundry & Dry Cleaning	10,000	increase	Professional cleaned uniforms			
	43023 - Safety	1,000	increase	AED's and replacement batteries			
	45410 ~ uniforms & wearing apparel	4,220	increase	upgrades to uniforms			
	45504 ~ Spillman Conference	5,000	increase	annual training conference			
	46001 ~ Joint Operations	3,880	increase	20% increase in Academy rates [2200.00]			
	47001 ~ Equipment	9,000		Thermal Imaging Camera			
	47005 ~ Motor Vehicles	75,000		3 vehicle replacements			
	Unfunded requests:	4,000,000		Police headquarters [funding for this project will include a bond]			
		10,000		4 wheeler and trailer			
		99,000		department requested 6 vehicles			
		14,700		replacement of duty weapons			
		30,000		wireless video system for cruisers [6 @ \$5000 each]			

3103 - Police Investigations							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 275,400	\$ 259,375	\$ 385,996	\$ 389,780	\$ 387,622	\$ 323,873
41002	Salaries - Overtime	58,000	58,000	81,736	78,830	65,024	54,678
42001	Fica	25,500	24,280	33,638	34,118	32,626	27,484
42002	VRS/Life Insurance	40,590	38,230	75,644	66,701	66,361	47,670
42003	Leos	7,900	7,445	13,674	14,025	13,753	10,874
42005	Medical Insurance	69,450	54,450	86,047	86,391	81,162	62,265
42012	Clothing Allowance	5,220	5,220	4,380	4,320	4,320	3,900
	Total Personnel & Fringe Benefits	\$ 482,060	\$ 447,000	\$ 681,114	\$ 674,164	\$ 650,868	\$ 530,745
43004	Repairs & Maintenance	800	800	838	96	-	739
43006	Printing & Binding	500	500	90	-	44	197
43008	Laundry & Dry Cleaning	100	150	-	-	-	-
45201	Postal Services	150	150	87	118	51	310
45203	Telecommunications	7,500	7,500	7,818	4,767	5,455	7,362
45401	Office Supplies	3,500	3,500	3,040	3,089	2,079	2,401
45402	Auto Maintenance	3,000	3,000	2,080	2,892	1,172	923
45408	POL	9,000	9,000	7,345	7,737	8,307	8,041
45409	Police Supplies	4,000	3,000	4,417	5,574	2,546	3,306
45410	Uniforms & Wearing Apparel	500	500	598	770	722	393
45411	Books & Subscriptions	-	-	-	-	-	-
45413	Other Operating Supplies	1,500	1,500	1,430	578	350	415
45415	Special Investigating Supplies	3,500	4,000	2,420	-	-	1,226
45504	Travel & Education	10,000	10,000	10,484	10,088	4,296	7,064
45801	Dues & Memberships	2,100	2,100	395	306	456	360
46001	Joint Operations	2,520	2,100	2,100	2,100	2,100	2,100
	Total Operating Expenses	\$ 48,670	\$ 47,800	\$ 43,141	\$ 38,115	\$ 27,577	\$ 34,837
47001	Machinery & Equipment	10,000	-	-	-	-	-
	Total Capital	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 540,730	\$ 494,800	\$ 724,255	\$ 712,280	\$ 678,446	\$ 565,581
	Annual Adopted Budget		\$ 494,800	\$ 487,779	\$ 472,773	\$ 463,747	\$ 477,158
	Amended Budget Amount			\$ 490,805	\$ 613,348	\$ 460,767	\$ 560,955
	FY15 Highlights:						
	45409 ~ Police supplies	500	increase	cost of doing business			
	46001 ~ Joint Operations	420	increase	20% increase Academy rates			
	47001 ~ Equipment	10,000		Cellphone forensics software w/ Apple Computer if County does 1/ total cost is 20,000			

3104 - Police Services							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 282,715	\$ 287,895	\$ 245,988	\$ 244,217	\$ 259,335	\$ 287,350
41002	Salaries -Overtime	20,000	15,000	17,091	20,759	13,696	12,294
41003	Salaries - Part-time	10,000	10,000	4,162	5,047	7,854	20,812
42001	Fica	23,925	23,935	19,616	19,827	20,554	23,456
42002	VRS/Life Insurance	49,790	50,700	46,955	40,764	43,161	41,121
42005	Medical Insurance	59,675	59,050	45,762	49,483	44,806	46,205
	Total Personnel & Fringe Benefits	\$ 446,105	\$ 446,580	\$ 379,574	\$ 380,098	\$ 389,405	\$ 431,238
43002	Professional Services	975	975	-	1,023	-	-
43004	Repairs & Maintenance	1,000	1,000	2,790	-	2,020	97
43005	Maint Service Contracts	4,500	2,000	4,241	1,653	400	1,300
43006	Printing & Binding	1,000	1,000	1,369	-	-	450
43008	Laundry & Dry Cleaning	-	-	-	-	-	-
43023	Safety Program	250	250	-	-	-	53
45201	Postal Services	450	450	316	-	295	141
45203	Telecommunications	1,000	1,000	902	759	565	451
45401	Office Supplies	2,000	2,000	2,303	2,279	1,942	2,650
45410	Uniforms & Wearing Apparel	750	1,000	196	137	-	-
45411	Books & Subscriptions	250	250	-	-	222	433
45412	Furniture & Fixtures	1,100	1,100	-	3,792	156	921
45413	Other Operating Supplies	300	300	148	2,017	89	242
45504	Travel & Education	3,000	3,000	1,782	1,712	2,479	3,170
45801	Dues and Memberships	750	750	-	-	-	-
46001	Joint Operations	6,120	5,100	5,100	5,100	5,100	5,100
	Total Operating Expenses	\$ 23,445	\$ 20,175	\$ 19,148	\$ 18,472	\$ 13,268	\$ 15,008
47001	Machinery & Equipment	-	-	-	-	-	-
47003	Communications	-	-	9,735	2,971	-	-
	Total Capital	\$ -	\$ -	\$ 9,735	\$ 2,971	\$ -	\$ -
	Total - Department	\$ 469,550	\$ 466,755	\$ 408,457	\$ 401,541	\$ 402,673	\$ 446,246
	Annual Adopted Budget		\$ 466,755	\$ 461,873	\$ 465,080	\$ 475,190	\$ 474,728
	Amended Budget Amount			\$ 475,194	\$ 460,105	\$ 469,540	\$ 469,342
	FY15 Highlights:						
	43005 ~ Maint Service Contract	2,500	increase	larger facility ~ more maint and cleaning supplies			
	46001 ~ Joint Operations	1,020	increase	20% increase Academy rates			

3107 - Gang/Drug Task Force							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 163,900	\$ 154,690	\$ 105,050	\$ 103,542	\$ 101,546	\$ 129,542
41002	Salaries - Overtime	20,000	20,000	20,097	12,213	12,189	19,450
42001	Fica	14,100	13,365	9,203	8,504	8,349	10,856
42002	VRS/Life Insurance	24,200	22,800	20,833	17,666	17,576	19,331
42003	Leos	4,800	4,440	3,769	3,717	3,645	4,412
42005	Medical Insurance	33,780	32,235	18,996	18,292	17,956	25,229
42012	Clothing Allowance	2,160	2,160	1,380	1,440	1,440	1,860
Total Personnel & Fringe Benefits		\$ 262,940	\$ 249,690	\$ 179,328	\$ 165,375	\$ 162,701	\$ 210,680
43004	Repairs & Maintenance	750					
43008	Laundry & Dry Cleaning	-	-	-	-	-	-
45201	Postal Services	300	300	-	-	6	5
45203	Telecommunications	2,500	2,500	2,412	1,884	1,886	1,289
45401	Office Supplies	200	200	154	103	-	-
45402	Auto Maintenance	3,000	3,000	4,986	1,155	3,779	2,036
45408	POL	9,600	9,600	6,331	7,700	8,608	6,395
45409	Police Supplies	1,000	1,000	980	861	-	290
45413	Other Operating Supplies	3,500	3,500	3,202	5,719	1,194	5,441
45415	Special Investigating Supplies	9,500	10,000	8,826	9,354	8,036	9,795
45504	Travel & Education	3,000	3,000	678	2,059	719	956
45801	Dues & Memberships	50	50	-	-	70	-
46001	Joint Operations	1,560	1,300	1,300	1,300	1,300	1,300
Total Operating Expenses		\$ 34,960	\$ 34,450	\$ 28,868	\$ 30,136	\$ 25,599	\$ 27,508
47001	Machinery & Equipment	8,585	2,000	-	-	-	-
47005	Motor Vehicles	-	-	-	-	-	-
47007	ADP - Hardware/Software	-	-	-	-	-	-
47009	Building & Structures	-	5,000	-	-	-	-
Total Capital		\$ 8,585	\$ 7,000	\$ -	\$ -	\$ -	\$ -
Total - Department		\$ 306,485	\$ 291,140	\$ 208,196	\$ 195,510	\$ 188,300	\$ 238,188
Annual Adopted Budget			\$ 291,140	\$ 285,978	\$ 279,113	\$ 273,609	\$ 263,915
Amended Budget Amount				\$ 280,228	\$ 240,491	\$ 267,609	\$ 260,865
FY15 Highlights:							
	43004 ~ Repairs & Maint contract	750	increase	repairing equipment rather than replacing it....			
	46001 ~ Joint Operations	260	increase	20% increase Academy rates			
	47001 ~ Machinery & Equipment	8,585	Surveillance				

3108 - Emergency Services							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41002	Salaries - Overtime	-	-	-	-	-	-
42001	Fica	-	-	-	-	-	-
42002	VRS/Life Insurance	-	-	-	-	-	-
42003	Leas	-	-	-	-	-	-
42005	Medical Insurance	-	-	-	-	-	-
	Total Personnel & Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45402	Auto Maintenance	625	625	48	276	247	2,598
45408	POL	400	400	195	109	277	151
45409	Police Supplies	1,000	1,000	1,933	14,925	1,049	962
45410	Uniforms & Wearing Apparel	12,750	750	373	1,162	899	790
45415	Special Investigating Supplies		-	-	-	-	-
45504	Travel & Education	1,000	1,000	-	599	2,303	-
	Total Operating Expenses	\$ 15,775	\$ 3,775	\$ 2,548	\$ 17,071	\$ 4,774	\$ 4,500
			-	-	-	-	-
	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 15,775	\$ 3,775	\$ 2,548	\$ 17,071	\$ 4,774	\$ 4,500
	Annual Adopted Budget		\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775	\$ 4,075
	Amended Budget Amount			\$ 4,075	\$ 15,775	\$ 5,425	\$ 2,499
	FY15. Highlights:						
	45410 ~ Wearing Apparel	12,000	replacement of 10 vests				

Department of Planning & Zoning

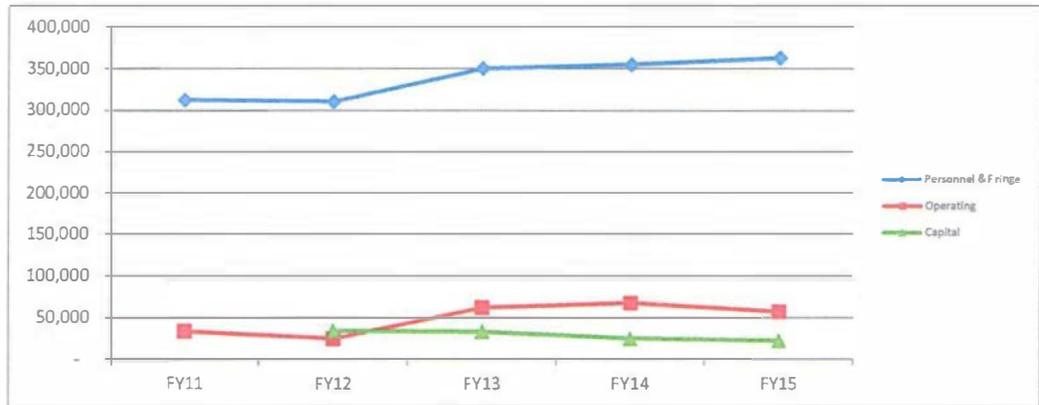
Administration
Boards and Commissions

Department of Planning & Zoning

Jeremy Camp

Requested FY15	Personnel &			Transfers &	
	Fringe	Operating	Capital	Contingencies	
Planning and Zoning	343,875	39,575	22,500		
Boards & Commissions	18,300	17,825	-		

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	312,424	310,717	349,690	354,350	362,175
Operating	33,571	24,995	62,150	67,700	57,400
Capital		33,985	32,750	25,000	22,500



Employees: Director of Planning
 Deputy Planner [Part time]
 GIS/Planner
 Sr Admin Asst

proposed to change to Surveyor Jan 2015

include Board members

8101 - Planning & Zoning							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	187,640	\$ 187,640	\$ 182,503	\$ 179,842	\$ 183,427	\$ 172,758
41002	Salaries - Overtime	1,500	1,500	849	480	1,552	1,074
41003	Salaries - Part-time	70,000	69,430	36,038	44,865	44,146	72,898
	additional salary for Admin	1,000					
	Survey 1/2 year	5,000					
42001	Fica	19,800	19,740	16,224	16,692	17,261	18,144
42002	VR5/Life Insurance	33,045	33,040	35,667	30,146	31,744	22,261
42005	Medical Insurance	25,890	24,700	24,732	23,809	16,682	19,873
42016	Health Insurance - Retiree	-	-	184	-	-	-
	Total Personnel & Fringe Benefits	\$ 343,875	\$ 336,050	\$ 296,197	\$ 295,834	\$ 294,812	\$ 307,008
43002	Professional Services	10,000	11,000	698	900	9,464	13,762
43005	Maint Service Contract	-	-	38	30	-	-
43005	Maint Service - Mind Mixer survey	4,200					
43006	Printing & Binding	800	800	214	98	613	672
43007	Advertising	800	800	734	1,016	-	86
43026	Comprehensive Plan	10,000	20,000	20,000	-	-	-
45201	Postal Services	1,275	1,275	657	723	976	703
45203	Telecommunications	2,400	2,400	2,813	1,731	1,612	2,146
45401	Office Supplies	4,000	4,000	4,319	3,305	3,333	2,238
45402	Auto Maintenance	500	500	41	78	1,648	220
45408	POL	600	600	318	413	388	296
45410	Uniforms & Wearing Apparel	250	250	109	328	501	-
45411	Books & Subscriptions	250	250	197	95	94	399
45412	Furniture & Fixtures	1,000	1,500	828	480	777	1,284
45504	Travel & Education	3,000	3,000	2,203	616	764	1,274
45801	Dues & Memberships	500	500	305	488	(137)	90
	Total Operating Expenses	\$ 39,575	\$ 46,875	\$ 33,475	\$ 10,299	\$ 20,034	\$ 23,168
47001	Machinery & Equipment	-	-	3,143	33,985	-	-
47014	GIS Mapping System	16,500	25,000	6,300	-	-	-
	Survey equipment & Vehicle	6,000					
	Total Capital	\$ 22,500	\$ 25,000	\$ 9,443	\$ 33,985	\$ -	\$ -
	Total - Department	\$ 405,950	\$ 407,925	\$ 339,114	\$ 340,119	\$ 314,847	\$ 330,175
	Annual Adopted Budget		\$ 407,925	\$ 408,265	\$ 397,483	\$ 357,551	\$ 363,212
	Amended Budget Amount		\$ 520,707	\$ 423,389	\$ 397,483	\$ 347,551	\$ 485,091
	FY15 Highlights:						
	47014 - GIS mapping	13,000	Tube file system [1 time expense split with FY16				
		10,000	Aerials [final installment of program]				
	43026 - Comprehensive Plan	10,000	Final year of program				
	43002 - Professional Services	10,000	to be used as needed				
	Unfunded requests:						
	Building Inspections division	91,000	1.5 employees				
		9,000	operating expenses				
		33,000	initial expense including a vehicle				

8104 - Boards & Commissions								
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual	
41003	Salaries - Part-time	\$ 17,000	\$ 17,000	\$ 11,725	\$ 13,825	\$ 16,361	\$ 15,650	
42002	Fica	1,300	1,300	898	1,058	1,251	1,198	
43002	Professional Services	1,000	1,000	550	550	1,630	1,240	
43006	Printing & Binding	250	250	-	9	26	669	
43007	Advertising	2,800	2,800	2,631	2,204	2,068	1,068	
45201	Postal Services	350	350	112	323	224	270	
45401	Office Supplies	725	725	741	1,288	212	41	
45411	Books & Subscriptions	100	100	-	59	-	131	
45504	Travel & Education	3,500	6,500	931	1,769	932	460	
45801	Dues & Memberships	100	100	-	48	-	-	
46003	NSV Regional Commission	9,000	9,000	8,375	8,445	8,445	8,445	
Total - Department		\$ 36,125	\$ 39,125	\$ 25,964	\$ 29,578	\$ 31,149	\$ 29,172	
Annual Adopted Budget			\$ 39,125	\$ 36,325	\$ 35,885	\$ 30,020	\$ 30,667	
Amended Budget Amount			\$ 39,125	\$ 36,325	\$ 35,885	\$ 30,020	\$ 30,667	
FY15 Highlights:								
	45504 - Travel	(3,000)	reduction in travel/education expense for board members					

Non-Departmental

Library

GF Transfer/Contingencies

Asset Forfeitures

Debt Service

Community Development

7301 - Library							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
46002	Operations	\$ -	\$ 20,000	\$ 47,500	\$ 95,000	\$ 95,000	\$ 82,000
Total - Department		\$ -	\$ 20,000	\$ 47,500	\$ 95,000	\$ 95,000	\$ 82,000
FY14 Highlights:							
MOU - from County to take over funding of library							
FY14 [Council voted to fund Library for Sunday hours]							
8105 - Economic Development							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Adopted	FY10 Actual
45606	Chamber of Commerce	\$ 750	\$ 750	\$ 750	\$ 750	\$ 680	\$ 680
45608	Industrial Promotion		-	26,855	30,511	30,511	31,915
45611	Virginia Municipal League	7,765	7,550	7,511	7,322	7,320	7,320
45627	VA Innovation Group		-	-	-	1,825	1,825
Total - Department		\$ 8,515	\$ 8,300	\$ 35,116	\$ 38,583	\$ 40,336	\$ 41,740
Annual Adopted Budget			\$ 8,300	\$ 34,955	\$ 40,511	\$ 40,591	\$ 42,615
Amended Budget Amount				\$ 34,995	\$ 40,511	\$ 40,591	\$ 42,615
FY14 Highlights:							
45608 - EDA operations MOU signed FY13 County will fund operational expenses after FY13							
9790 - Transfers/Contingencies							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
49006	Transfer to Street Fund	\$ 280,685	\$ 523,395	\$ 634,447	\$ 758,813	\$ 902,013	\$ 815,365
49007	Transfer to Debt Service	25,490		62,123	-	-	-
47959	Repayment of internal loan	150,000	150,000	150,000	-		
49999	Reserve for Contingencies			-	-	-	-
Total - Department		\$ 456,175	\$ 673,395	\$ 846,570	\$ 758,813	\$ 902,013	\$ 815,365
Annual Adopted Budget			\$ 673,395	\$ 906,770	\$ 774,270	\$ 902,013	\$ 851,048
Amended Budget Amount				\$ 846,770	\$ 774,270	\$ 335,833	\$ 845,548
FY14 Highlights:							
Repayment of \$1.5M to electric fund for purchase of 102 E Main St [3/10yrs]							
2013							
2014							
2015							
2016							
2017							

	Funding	Expenses	
Facility Study 9130-7013			
FY12	75,000.00		
	(5,902.55)	Northern Shen Valley Commission	17-May-12
FY13	75,000.00		
	(4,132.58)	Northern Shen Valley Commission	31-Jan-13
	(3,975.00)	James M Hong	13-Jun-13
FY14	75,000.00		
	(15,000.00)	BKV	21-Nov-13
	(7,515.06)	BKV	19-Jan-14
	(2,320.80)	Complete Carpet Care	19-Dec-13
	(16,500.00)	Syntax	3-Feb-14
	<u>\$ 169,654.01</u>	Balance as of 2.4.14	

Local Connector Road 9130-7982			
FY12	75,000.00		
FY13	75,000.00		
FY14	75,000.00		
	<u>\$ 225,000.00</u>	Balance as of 2.4.14	

Leach Run Parkway 9130-7957			
FY12	75,000.00		
	(66,553.37)	EDA property debt	
FY13	75,000.00		
	(85,697.58)	EDA property debt	
FY14	75,000.00		
	(65,060.00)	EDA property debt	
	<u>\$ 7,689.05</u>	Balance as of 2.4.14	

1610 - Asset Forfeitures							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
47001	Machinery & Equipment	\$ 6,000	\$ 6,000	\$ 7,034	\$ 7,125	\$ 28,967	\$ 28,707
47003	Communication	6,000	6,000	1,679	-		-
47005	Motor Vehicle			25,530			
Total - Department		\$ 12,000	\$ 12,000	\$ 34,243	\$ 7,125	\$ 28,967	\$ 28,707
Annual Adopted Budget			\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Amended Budget Amount			\$ 17,000	42,887	\$ 12,000	\$ 12,000	\$ 18,200
1800 - Debt Service Economic Development							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
40001	Principal on Debt		\$ -	\$ 67,034	\$ 56,000	\$ 138,600	\$ 132,826
40005	Interest on Debt		-	-	12,062	26,468	32,145
45602	Success Farm	11,675	11,675	10,367	12,331	12,094	12,094
45603	Baugh Drive Extension	6,895	6,895	6,532	7,632	7,179	7,179
45604	Happy Creek - HLI	15,285	15,285	7,687	8,983	4,894	4,894
45610	Avtex - EDA Redevelopment	10,000		-	-	-	-
45610	Eda Debt Service Rebate		(15,490)				
45624	Leach Run Parkway			-	-	2,223	-
45630	Stephen's Industrial Park	11,725	11,725	11,053	12,916	12,318	12,318
47957	Leach Run Parkway	65,060	65,060				
	Leach Run Maint	5,100					
Total - Department		\$ 125,740	\$ 95,150	\$ 102,673	\$ 109,925	\$ 203,776	\$ 201,456
Annual Adopted Budget			\$ 95,150	\$ 195,639	\$ 133,516	\$ 104,522	\$ 133,516
Amended Budget Amount				195,639	\$ 133,516	\$ 104,522	\$ 133,516
9130 - Community Development							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
47009	Building & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43068	Royal Village Project		-	-	-	3,772	687,494
47013	Facility Study~ Police Dept	25,000	75,000	8,107	5,903	-	-
	Rent ~ Police Dept	50,000					
47957	Leach Run Parkway	4,840	9,940	71,420	66,553	-	-
47982	Local Connector Road	75,000	75,000	-	-	-	-
Total - Department		\$ 154,840	\$ 159,940	\$ 79,527	\$ 72,456	\$ 3,772	\$ 687,494
Annual Adopted Budget			\$ 159,940	\$ 225,000	\$ 225,000	\$ 4,000	\$ 4,000
Amended Budget Amount				369,097	\$ 225,000	\$ 3,772	\$ 805,979

Department of Energy

Services

Electric Services

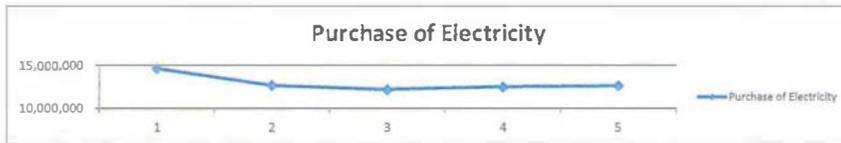
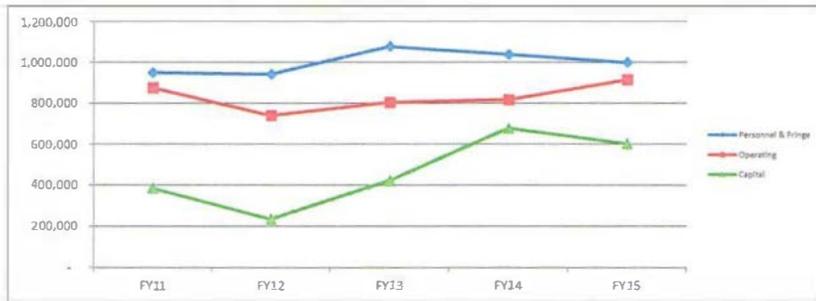
Meter Reading

Department of Energy Services

Joe Waltz

Requested FY15	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Electric				
Electric	963,270	890,600	525,000	1,471,000
Meter Reading	38,635	27,275	80,000	

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	952,750	944,094	1,081,291	1,041,550	1,001,905
Operating	878,005	742,482	806,375	820,550	917,875
Capital	387,229	236,131	424,500	680,000	605,000
Purchase of Electricity	14,645,589	12,706,796	12,225,150	12,517,200	12,650,000
Transfer	1,000,000	1,471,000	1,471,000	1,471,000	1,471,000



Employees: Electric (13)
Meter Reading (2)

- Director
- Admin Asst
- Manager
- Line Crew Leader
- Line Tech A-B-C
- Meter Service Tech - trainee
- Engineering Tech
- Operations Tech
- Meter Reader
- Meter Tech Trainee

9401 - Electric							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 651,890	\$ 629,510	\$ 609,229	\$ 596,435	\$ 594,931	\$ 597,351
41002	Salaries - Overtime	55,000	55,000	41,884	36,350	48,713	52,309
41003	Salaries - Part-time	-	30,000	4,869	-	-	-
42001	Fica	54,080	54,660	48,751	46,433	47,335	47,667
42002	VRS/Life Insurance	114,800	106,370	119,813	103,390	104,523	89,456
42005	Medical Insurance	80,670	76,980	74,579	83,250	84,887	83,366
42005	Medical Insurance [change of coverage]	6,830	-	-	-	-	-
42015	Reserve for Employee Compensation	-	-	16,148	-	-	-
	Total Personnel & Fringe Benefits	\$ 963,270	\$ 952,520	\$ 915,272	\$ 865,860	\$ 880,389	\$ 870,149
43002	Professional Services	60,000	60,000	40,947	109,003	136,209	102,814
43002	Profession Services - Rate study & work plan study	80,000	-	-	-	-	-
43003	Contract Electrical Maint	10,000	10,000	2,600	22,249	19,486	5,398
43004	Repairs & Maintenance	152,000	152,000	107,225	78,235	109,407	110,772
43005	Maint Service Contract	10,000	10,000	9,193	9,536	10,029	9,838
43007	Advertising	300	300	-	18	142	405
43012	Pole Rental	300	300	115	115	115	-
43014	Voltage Test on Equipment	8,000	8,000	3,339	2,921	2,548	2,249
43021	Electric Engineering Services	23,000	23,000	16,012	35,836	35,184	24,325
43023	Safety Program	15,000	15,000	15,813	19,103	21,460	22,825
45101	Electrical Services	10,000	10,000	17,490	9,608	29,380	10,530
45201	Postal Services	300	300	115	93	325	224
45203	Telecommunications	8,000	8,000	8,751	8,445	8,158	9,820
45401	Office Supplies	1,500	1,500	1,787	2,150	1,370	1,576
45402	Auto Maintenance	13,000	13,000	15,709	12,961	10,573	11,677
45405	Janitorial Supplies	1,000	1,000	390	480	492	1,018
45407	Repair & Maint Supplies	35,000	35,000	21,533	33,215	36,295	47,437
45408	POL	25,000	25,000	26,461	27,789	25,869	20,358
45410	Uniforms & Wearing Apparel	8,700	8,700	8,384	7,809	7,689	11,283
45411	Books & Subscriptions	500	500	650	1,079	683	789
45412	Furniture & Fixtures	2,000	2,000	532	4,980	3,443	2,157
45413	Other Operating Supplies	3,000	3,000	1,866	2,341	21,812	2,611
45420	Small Tools	4,000	4,000	3,968	4,284	5,282	4,539
45504	Travel & Education	15,000	15,000	21,192	14,044	14,240	20,670
45801	Dues & Memberships	29,000	29,000	35,658	22,894	23,641	37,668
45806	Interest Paid on Deposits	1,000	2,000	-	212	8,504	4,383
47502	Line Extensions	375,000	375,000	367,731	307,104	246,715	300,883
47510	Line Extensions - River Crossing	-	-	-	-	90,334	19,313
	Total Operating Expenses	\$ 890,600	\$ 811,600	\$ 727,460	\$ 736,503	\$ 869,386	\$ 785,562
43022	Electric Purchase	12,500,000	12,377,200	11,601,179	12,565,322	14,479,580	12,054,268
4302201	Deregulation - Cost	150,000	140,000	151,732	141,474	166,009	134,913
	Total Purchase Electricity	\$ 12,650,000	\$ 12,517,200	\$ 11,752,911	\$ 12,706,796	\$ 14,645,589	\$ 12,189,181
47001	Machinery & Equipment	30,000	10,000	21,367	35,770	-	4,569
47005	Motor Vehicles	-	115,000	224,982	-	-	-
47009	Building & Structures	350,000	100,000	-	-	-	-
47025	Revenue sharing with VDOT crosswalk	-	-	12,153	17,659	-	-
47910	Traffic Signalization	25,000	75,000	-	66,836	48,986	74,771
47915	Substation Upgrades	-	-	-	33,080	77,635	9,555
47921	RipRap - Happy Creed Road Project	-	-	-	-	1,308	1,539
47926	Bridge repairs	-	-	-	3,902	-	-
47929	Substation - East End	-	-	-	-	-	13,719
47934	Bridge Lighting	-	-	-	-	35,966	23,590
47936	Riverton - Substation #5	-	350,000	376,672	78,884	223,335	-
47937	Manassas - Substation #1	120,000	-	62,555	-	-	-
47938	Kendrick - Substation #2	-	-	-	-	-	-
47939	Sprint - Substation #3	-	-	94,011	-	-	-
47940	Happy Creek - Substation #4	-	-	-	-	-	-
	Total Capital	\$ 525,000	\$ 650,000	\$ 791,740	\$ 236,131	\$ 387,229	\$ 127,743

9417-Meter Reading							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 26,045	\$ 55,495	\$ 53,373	\$ 49,657	\$ 101,096	\$ 96,102
41002	Salaries - Overtime	-	500	31	98	174	302
42001	Fica	2,000	4,285	3,609	3,392	7,396	6,979
42002	VRS/Life Insurance	4,590	9,770	10,502	8,399	17,273	14,002
42005	Medical Insurance	6,000	18,980	18,996	16,687	18,784	20,896
	Total Personnel & Fringe Benefits	\$ 38,635	\$ 89,030	\$ 86,510	\$ 78,234	\$ 144,722	\$ 138,280
43002	Professional Services	20,000	-	-	-	-	-
43004	Repairs & Maintenance	50	50	-	-	-	-
43005	Maint Service Contracts	1,500	1,500	-	42	2,531	2,301
43023	Safety Program	200	200	255	204	587	443
45201	Postal Services	75	100	568	42	-	-
45203	Telecommunications	300	400	435	255	1,204	2,571
45401	Office Supplies	100	150	20	52	26	207
45402	Auto Maintenance	1,000	1,000	1,055	1,314	2,589	1,992
45407	Repairs & Maint Supplies	100	100	44	130	8	-
45408	POL	3,200	4,000	4,368	3,399	6,803	5,018
45410	Uniforms & Wearing Apparel	350	700	36	(21)	650	822
45420	Small Tools	250	500	282	563	2,445	3,518
45504	Travel & Education	150	250	11	-	397	(5)
	Total Operating Expenses	\$ 27,275	\$ 8,950	\$ 7,074	\$ 5,979	\$ 17,238	\$ 16,865
47001	AMR - Pilot	80,000	30,000	-	-	-	-
47005	Motor Vehicles	-	-	-	-	-	-
	Total Capital	\$ 80,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 145,910	\$ 127,980	\$ 93,584	\$ 84,213	\$ 161,961	\$ 155,146
	Annual Adopted Budget		\$ 127,980	\$ 97,011	\$ 84,170	\$ 174,340	\$ 182,067
	Amended Budget Amount			\$ 97,011	\$ 84,170	\$ 173,340	\$ 182,067
	FY15 Highlights:						
	47001 - AMR Pilot	80,000	move forward	with AMR program			
	41001 ~ Salaries		reduction of one meter reader to offset Meter tech within Electric department				
	43002 ~ Professional Services	20,000	study for AMR				

Department of Environmental Services

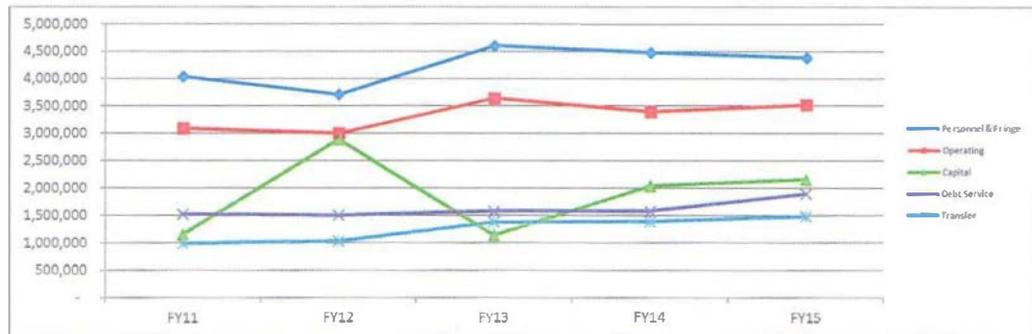
Automotive
General Properties
Horticultural
W/S Administration
Water & Sewer Plant
Water-Sewer Line Maintenance
Solid Waste Management
Highway Maintenance

Department of Environmental Services

Jimmy Hannigan

Requested FY15	Personnel & Fringe	Operating	Capital	Debt Service	Transfers & Contingencies
DES					
Administrative	207,045	28,400			
Water Plant	684,745	769,300	228,000	1,150,000	663,355
Sewer Plant	645,050	1,288,500	265,000	750,000	750,000
Water/Line Maint	584,435	213,300	1,110,000		
Meter Reading	89,910	14,650			
Construction/Inspections	46,055	33,850			
Automotive	332,870	54,600	57,200		
General Properties	131,110	125,400	15,000		
Horticulture	218,210	68,850	14,000		
Hwy-Bridge-Sidewalks	100,480	193,500			
Hwy Maint	624,500	529,800	463,500		
Solid Waste	718,420	201,150	10,000		67,230

Historical Information	FY11	FY12	FY13	FY14	FY15
Personnel & Fringe	4,039,228	3,710,322	4,606,701	4,479,890	4,382,830
Operating	3,091,952	3,004,963	3,643,680	3,395,650	3,521,300
Capital	1,160,754	2,892,947	1,142,550	2,048,000	2,162,700
Debt Service	1,524,652	1,506,771	1,584,252	1,584,255	1,900,000
Transfer	988,722	1,032,950	1,377,460	1,388,710	1,480,585



- Employees: Director of DES
 Senior Admin Assistant
 Admin Assistant
 Managers (4)
 Engineering/Inspections (1)
 Water Plant (10)
 WasteWater Plant (10)
 Line Maint (10)
 Meter Reading (2)
 Automotive (3)
 General Properties (1)
 Horticulture (5)
 Streets (11)
 Solid Waste (13)

1203 - Fleet Management							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 219,755	\$ 231,430	\$ 222,460	\$ 203,099	\$ 205,926	\$ 205,344
41002	Salaries - Overtime	5,000	5,000	1,213	587	4,606	5,140
42001	Fica	23,315	18,090	16,041	14,854	15,205	15,294
42002	VRS/Life Insurance	38,700	47,055	44,379	35,355	35,950	30,535
42005	Medical Insurance	46,100	42,875	43,480	39,005	38,756	38,736
	Total Personnel & Fringe enefits	\$ 332,870	\$ 344,450	\$ 327,574	\$ 292,900	\$ 300,443	\$ 295,049
43005	Maint Service Contracts	1,200	1,200	1,925	1,564	1,114	1,559
43023	Safety Program	1,300	1,000	799	1,109	749	1,123
43038	Auto Service Charge Back	(185,000)	(185,000)	(174,251)	(183,638)	(172,045)	(181,025)
45102	Heating Service	1,700	1,500	517	1,197	539	1,755
45201	Postal Services	100	100	45	7	9	26
45203	Telecommunications	1,200	1,200	2,409	1,055	721	787
45401	Office Supplies	600	400	144	213	21	68
45402	Auto Maintenance	2,500	2,500	1,300	2,047	2,567	1,435
45407	Repairs & Maintenance Supplies	200,000	195,000	205,784	191,752	194,941	175,077
45408	POL	17,500	17,500	17,093	18,108	14,694	13,201
45410	Uniforms & Wearing Apparel	4,000	4,000	4,387	4,496	3,240	3,787
45412	Furniture & Fixtures	-	-	-	-	-	-
45420	Small Tools	7,500	7,500	5,899	3,534	4,448	4,024
45427	Repairs to Shop	2,000	2,000	298	2,395	1,056	2,305
45429	Repairs of Point Booth	-	-	-	-	-	295
45504	Travel & Education	-	2,000	592	100	295	774
	Total Operating Expenses	\$ 54,600	\$ 50,900	\$ 66,940	\$ 43,937	\$ 52,350	\$ 25,191
47001	Machinery & Equipment	17,200	38,200	29,240	-	-	-
47005	Motor Vehicles	20,000	-	-	-	-	-
47009	Building & Structures	20,000	-	-	-	-	-
	Total Capital	\$ 57,200	\$ 38,200	\$ 29,240	\$ -	\$ -	\$ -
	Total - Department	\$ 444,670	\$ 433,550	\$ 423,754	\$ 336,837	\$ 352,794	\$ 320,240
	Annual Adopted Budget		\$ 433,550	\$ 384,048	\$ 349,098	\$ 353,422	\$ 347,259
	Amended Budget Amount		\$ 436,150	\$ 384,048	\$ 349,098	\$ 361,182	\$ 372,259
	FY15 Highlights						
	47009 ~ building & structures	20,000	shop AC				
	47005 ~ Vehicle	25,000	replace staff car #546				
	47001 - Equipment	2,200	Shop key program				
		5,000	Tig Welder				
		5,000	Tire machine				
		5,000	Aluminum Welder				
	Unfunded requests:	170,000	2 additional bays				
		100,000	paving of parking lot				
		50,000	additional auto tech				
		30,000	Part time office asset				

4302 - General Properties								
Account	Nome	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual	
41001	Salaries - Regular	\$ 54,590	\$ 54,590	\$ 41,901	\$ 35,898	\$ 44,418	\$ 44,310	
41002	Salaries - Overtime	1,000	1,000	571	13	176	790	
41003	Salaries -Part-time	41,000	41,000	31,390	-	-	-	
42001	Fica	7,390	7,390	5,251	2,421	2,980	3,441	
42002	VRS/Life Insurance	9,615	9,615	7,963	6,148	7,688	6,534	
42005	Medical Insurance	17,515	19,710	13,744	12,524	14,204	8,873	
	Total Personnel & Fringe Benefits	\$ 131,110	\$ 133,305	\$ 100,821	\$ 57,004	\$ 69,466	\$ 63,948	
43004	Repairs & Maintenance	25,000	25,000	20,462	7,089	24,051	27,450	
43005	Maintenance Service Contract	10,000	11,500	5,948	1,886	1,048	1,391	
43023	Safety Program	600	600	725	421	433	669	
43030	Janitorial Contract	-	-	2,614	30,063	27,647	23,502	
43078	Dam Removal	-	-	-	-	97,920	-	
45101	Electrical Services	50,000	50,000	52,470	26,166	56,099	55,627	
45102	Heating Services	9,000	9,000	25,501	10,486	15,036	12,839	
45201	Postal Services	-	-	-	-	-	-	
45203	Telecommunications	1,000	1,000	1,131	777	952	1,068	
45401	Office Supplies	300	300	257	50	287	92	
45402	Auto Maintenance	1,000	1,000	1,629	222	56	118	
45405	Janitorial Supplies	8,600	8,600	2,972	1,338	1,540	1,651	
45407	Repairs & Maintenance Supplies	15,000	15,000	24,697	18,630	21,710	13,236	
45408	POL	1,800	1,800	1,831	1,153	1,460	791	
45410	Uniforms & Wearing Apparel	400	400	79	601	421	232	
45411	Books & Subscriptions	-	-	-	-	-	-	
45413	Other Operating Supplies	1,000	1,000	373	63	678	1,062	
45420	Small Tools	700	700	739	637	831	739	
45504	Travel & Education	1,000	1,000	52	9	230	404	
	Total Operating Expenses	\$ 125,400	\$ 126,900	\$ 141,481	\$ 99,591	\$ 250,399	\$ 140,870	
47001	Machinery & Equipment	15,000	-	400	920	-	-	
47005	Motor Vehicles	-	-	-	-	-	-	
47009	Building & Structures	-	-	-	-	556	24,999	
47009	Building & Structures [purchase]	-	-	371,873	1,155,169	-	-	
47912	Happy Creek Trail	-	-	8,186	30,641	11,173	-	
47952	Demolition	-	-	-	-	5,998	-	
47959	Repayment for Renovation to Town Buildings	-	-	-	-	125,000	125,000	
	Total Capital	\$ 15,000	\$ -	\$ 380,460	\$ 1,186,730	\$ 142,726	\$ 149,999	
	Total - Department	\$ 271,510	\$ 260,205	\$ 622,762	\$ 1,343,325	\$ 462,591	\$ 354,818	
	Annual Adopted Budget		\$ 260,205	\$ 276,019	\$ 250,370	\$ 363,593	\$ 366,978	
	Amended Budget Amount		\$ 268,374	\$ 654,598	\$ 1,795,871	\$ 510,247	\$ 393,477	
	FY15 Highlights:							
	47001 ~ Equipment	15,000	HVAC replacement & Maint per CIP Maint plan to be established					

4305 - Horticultural							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 145,070	\$ 153,595	\$ 134,346	\$ 136,555	\$ 161,457	\$ 166,055
41002	Salaries - Overtime	6,500	6,500	2,290	-	2,183	11,048
41003	Salaries - Part-time	-	35,000	25,394	37,319	38,536	34,317
42001	Fica	11,590	14,925	11,797	12,830	14,826	15,872
42002	VRS/Life Insurance	25,550	27,050	26,219	23,715	28,154	24,712
42005	Medical Insurance	29,500	33,890	27,964	32,420	29,427	33,679
	Total Personnel & Fringe Benefits	\$ 218,210	\$ 270,960	\$ 228,009	\$ 242,839	\$ 274,582	\$ 285,683
43002	Professional Services	35,000	10,000	16,171	12,450	5,825	9,684
43006	Printing & Binding	-	-	-	-	-	125
43007	Advertising	200	200	128	-	-	-
43023	Safety Program	400	250	443	994	755	1,346
43043	Tree Stewards	2,500	2,500	2,500	2,500	2,500	2,007
45101	Electrical Services	150	150	181	-	-	-
45201	Postal Services	50	50	-	1	9	4
45203	Telecommunications	900	900	1,317	1,884	2,346	1,329
45401	Office Supplies	250	250	100	171	88	260
45402	Auto Maintenance	5,000	5,000	7,504	9,418	5,427	925
45407	Repair & Maint Supplies	3,000	3,000	360	693	2,612	1,645
45408	POL	6,000	6,000	5,394	6,592	6,202	4,600
45410	Uniforms & Wearing Apparel	1,000	1,000	704	650	1,191	2,039
45411	Books & Subscriptions	400	400	60	173	127	55
45413	Other Operating Supplies	2,000	2,000	1,563	986	782	803
45420	Small Tools	2,000	2,000	1,488	1,449	574	1,958
45436	Flower - Baskets	-	-	-	1,550	-	-
45437	Flower Gardens	9,000	10,000	6,444	10,332	9,032	7,626
45504	Travel & Education	1,000	500	850	274	913	558
	Total Operating Expenses	\$ 68,850	\$ 44,200	\$ 45,207	\$ 50,116	\$ 38,382	\$ 34,964
47001	Machinery & Equipment	-	1,000	-	-	-	4,679
47009	Buildings & Structures	-	-	-	-	-	-
47031	Main St Tree Replacement Phase I & II	14,000	14,000	10,650	10,146	-	140
47974	Beautifications Projects	-	25,000	5,603	14,342	43,034	41,115
	Total Capital	\$ 14,000	\$ 40,000	\$ 16,253	\$ 24,488	\$ 43,034	\$ 45,934
	Total - Department	\$ 301,060	\$ 355,160	\$ 289,470	\$ 317,444	\$ 355,998	\$ 366,580
	Annual Adopted Budget		\$ 355,160	\$ 379,770	\$ 377,451	\$ 385,267	\$ 368,079
	Amended Budget Amount		\$ 391,710	\$ 390,657	\$ 391,651	\$ 403,993	\$ 375,857
	FY15 Highlights:						
	3002~ professional services	25,000	mowing contract				
		10,000	get a contract with Blue Ridge Opportunities				

9501							
Water Administration							
Account	Name	FY15 Proposed	FY14 Adopted	9501/9502 FY13 Actual	9501/9502 FY12 Actual	9501/9502 FY11 Actual	9501/9502 FY10 Actual
41001	Salaries - Regular	\$ 68,450	\$ 79,475	\$ 89,811	\$ 77,213	\$ 126,168	\$ 110,529
41002	Salaries - Overtime	1,000	1,000	2,118	2,602	9,754	7,822
42001	Fica	5,315	6,155	6,562	5,637	6,973	8,657
42002	VRS/Life Insurance	12,050	13,995	17,608	13,112	15,007	16,357
42005	Medical Insurance	13,255	12,695	16,642	15,859	13,844	17,467
	Medical Insurance change in formula	2,190					
	Total Personnel & Fringe Benefits	\$ 102,260	\$ 113,320	\$ 132,740	\$ 114,424	\$ 171,746	\$ 160,833
43002	Professional Services	2,000	2,000	-	-	1,332	7,362
43005	Maint contract [lease copier]	1,500	1,500	2,458	-	-	-
43006	Printing & Binding	500	500	162	82	75	303
43007	Advertising	500	500	48	-	1,314	458
43023	Safety Program	250	250	418	-	175	90
43050	Information Technology	1,500	1,500	69	-	2,520	600
45201	Postal Services	50	50	41	37	119	27
45203	Telecommunications	1,000	1,000	1,882	2,660	1,042	506
45401	Office Supplies	500	500	680	1,353	1,028	330
45402	Auto Maintenance	750	750	772	269	682	184
45405	Janitorial Supplies	500	100	151	16	-	-
45407	Repair & Maint Supplies	-	-	100	-	-	-
45408	POL	700	700	749	1,006	1,068	649
45410	Uniforms & Wearing Apparel	300	300	53	522	536	46
45411	Books & Subscriptions	200	200	5	-	228	341
45412	Furniture & Fixtures	200	200	229	178	580	505
45420	Small Tools	250	250	-	80	30	-
45428	Community Relations	500	500	1,349	880	800	679
45504	Travel & Education	2,250	2,250	1,378	2,134	1,192	1,826
45801	Dues & Memberships	750	750	103	1,206	898	1,773
	Total Operating Expenses	\$ 14,200	\$ 13,800	\$ 10,646	\$ 10,423	\$ 13,619	\$ 15,676
47001	Machinery & Equipment						
	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 116,460	\$ 127,120	\$ 143,387	\$ 124,847	\$ 185,365	\$ 176,509
	9501 Water Annual Adopted Budget			\$ 115,849	\$ 122,107	\$ 218,736	\$ 108,923
	9501 Water Amended Budget Amount			\$ 117,815	\$ 122,107	\$ 258,236	\$ 113,423
	9502 Sewer Annual Adopted Budget		\$ 127,120	\$ 114,786	\$ 121,566	\$ 110,105	\$ 108,490
	9502 Sewer Amended Budget Amount		\$ 129,142	\$ 114,786	\$ 156,966	\$ 147,355	\$ 149,140

9502							
Sewer Administration							
Account	Name	FY15 Proposed	FY14 Adopted	9501/9502 FY13 Actual	9501/9502 FY12 Actual	9501/9502 FY11 Actual	9501/9502 FY10 Actual
41001	Salaries - Regular	70,130	\$ 74,590	\$ 89,811	\$ 77,213	\$ 126,168	\$ 110,529
41002	Salaries - Overtime	1,000	1,000	2,118	2,602	9,754	7,822
42001	Fica	5,445	5,780	6,562	5,637	6,973	8,657
42002	VRS/Life Insurance	12,350	13,135	17,608	13,112	15,007	16,357
42005	Medical Insurance	13,255	14,580	16,642	15,859	13,844	17,467
	Medical Insurance change in formula	2,605					
	Total Personnel & Fringe Benefits	\$ 10,785	\$ 109,085	\$ 132,740	\$ 114,424	\$ 171,746	\$ 160,833
43002	Professional Services	2,000	2,000	-	-	1,332	7,362
43005	Main: contract [lease copier]	1,500	1,500	2,458	-	-	-
43006	Printing & Binding	500	500	162	82	75	303
43007	Advertising	500	500	48	-	1,314	458
43023	Safety Program	250	250	418	-	175	90
43050	Information Technology	1,500	1,500	69	-	2,520	600
45201	Postal Services	50	50	41	37	119	27
45203	Telecommunications	1,000	1,000	1,882	2,660	1,042	506
45401	Office Supplies	500	500	680	1,353	1,028	330
45402	Auto Maintenance	750	750	772	269	682	184
45405	Janitorial Supplies	500	1,000	151	16	-	-
45407	Repair & Maint Supplies	-	-	100			
45408	POL	700	700	749	1,006	1,068	649
45410	Uniforms & Wearing Apparel	300	300	53	522	536	46
45411	Books & Subscriptions	200	200	5	-	228	341
45412	Furniture & Fixtures	200	200	229	178	580	505
45420	Small Tools	250	250	-	80	30	-
45428	Community Relations	500	500	1,349	880	800	679
45504	Travel & Education	2,250	2,250	1,378	2,134	1,192	1,826
45801	Dues & Memberships	750	750	103	1,206	898	1,773
	Total Operating Expenses	\$ 14,200	\$ 14,700	\$ 10,646	\$ 10,423	\$ 13,619	\$ 15,676
47001	Machinery & Equipment		-	-	-	-	-
	Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 118,985	\$ 123,785	\$ 143,387	\$ 124,847	\$ 185,365	\$ 176,509
	9501 Water Annual Adopted Budget		\$ 123,785	\$ 115,849	\$ 122,107	\$ 218,736	\$ 108,923
	9501 Water Amended Budget Amount		\$ 123,842	\$ 117,815	\$ 122,107	\$ 258,236	\$ 113,423
	9502 Sewer Annual Adopted Budget			\$ 114,786	\$ 121,566	\$ 110,105	\$ 108,490
	9502 Sewer Amended Budget Amount			\$ 114,786	\$ 156,966	\$ 147,355	\$ 149,140

9601 - Water Plant							
Account	Name	Y15 Proposed	Y14 Adopted	Y13 Actual	Y12 Actual	Y11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 400,275	\$ 425,230	\$ 403,838	\$ 351,853	\$ 368,026	\$ 410,178
41002	Salaries - Overtime	35,000	35,000	20,876	25,580	39,371	41,883
41003	Salaries - Part-time	23,000	23,000	20,676	18,301	19,304	21,499
	additional personnel 1/2 yr. or pt	25,000					
42001	Fica	35,060	36,850	31,989	28,475	31,006	33,961
42002	VRS/Life Insurance	70,490	74,620	74,833	57,764	61,154	59,476
42005	Medical Insurance	95,920	90,530	79,184	67,607	65,254	76,450
42015	Reserve for employee compensation	-	-	19,693	-	-	-
	Total Personnel & Fringe Benefits	\$ 684,745	\$ 685,230	\$ 651,089	\$ 549,580	\$ 584,116	\$ 643,448
43002	Professional Services	65,000	65,000	113,444	27,961	94,394	14,821
43002	Professional Services-study/litigation	50,000	50,000				
43004	Repairs & Maintenance	5,000	5,000	2,782	4,322	1,353	1,281
43005	Maint Service Contracts	105,000	105,000	82,489	79,982	71,909	72,632
43006	Printing & Binding	3,500	3,500	2,919	1,466	1,358	1,103
43007	Advertising	1,500	1,500	869	564	2,063	3,043
43023	Safety Program	6,000	6,000	2,864	4,653	1,362	3,756
43066	Eng/Design - Water Lines			21,754			
43077	Lab Testing	25,000	25,000	18,704	15,443	15,530	23,447
45101	Electrical Services	230,000	230,000	172,382	160,448	208,306	192,412
45102	Heating Services	6,000	6,000	2,898	2,817	2,584	7,220
45201	Postal Services	4,500	4,500	6,597	3,309	559	3,332
45203	Telecommunications	8,500	8,500	6,660	7,044	7,933	8,688
45401	Office Supplies	2,000	2,000	998	1,230	1,389	963
45402	Auto Maintenance	4,000	4,000	4,468	2,264	3,115	1,927
45405	Janitorial Supplies	2,000	2,000	1,378	1,689	1,774	1,917
45407	Repair & Maint Supplies	42,000	42,000	36,651	34,375	33,781	40,522
45408	POL	9,000	9,000	10,343	8,115	8,075	6,544
45410	Uniforms & Wearing Apparel	7,000	7,000	3,670	6,187	5,281	8,184
45411	Books & Subscriptions	1,000	1,000	638	511	-	-
45412	Furniture & Fixtures	2,000	2,000	959	1,968	1,727	-
45413	Other Operating Supplies	174,000	174,000	135,390	151,149	133,938	156,287
45420	Small Tools	1,000	1,000	561	533	320	463
45428	Community Relations	300	300	159	260	249	-
45504	Travel & Education	4,500	4,500	3,757	3,139	1,842	5,904
45515	Training / Licenses	6,000	6,000	6,481	5,913	5,441	1,341
45801	Dues & Memberships	4,500	4,500	70	70	733	2,233
	Total Operating Expenses	769,300	\$ 769,300	\$ 639,883	\$ 525,412	\$ 605,015	\$ 558,020
47001	Machinery & Equipment	33,000	-	-	-	3,428	-
47005	Motor Vehicles	-	-	-	25,991	-	-
47009	Building & Structures	195,000	250,000	-	-	-	-
47507	Water Plant Expansion - Bond 10,513,000 [FY07]	-	-	-	-	21,974	253,500
47519	Dominion - Upgrades	-	-	98,752	-	-	-
47903	Security	-	-	538	14,213	54,627	-
47949	McKay Spring Property	-	-	333	-	-	-
	Total Capital	228,000	\$ 250,000	\$ 99,623	\$ 40,204	\$ 80,029	\$ 253,500
	Total - Department	1,682,045	\$ 1,704,530	\$ 1,390,595	\$ 1,115,196	\$ 1,269,159	\$ 1,454,968
	Annual Adopted Budget		\$ 1,704,530	\$ 1,449,389	\$ 1,446,288	\$ 1,299,092	\$ 1,264,984
	Amended Budget Amount		\$ 2,439,449	\$ 2,260,232	\$ 1,498,329	\$ 1,468,275	\$ 2,979,950
	FY15 Highlights:						
	47001 - Machinery & Equipment	25,000	Ultrasonic Equipment				
		8,000	Truck bid Salt Spreader				
	47009 - Building and Structures	20,000	4-H pumping station Generator				
		75,000	Pump upgrades Y15 & FY16	total of 150,000			
		100,000	Fairground Rd upgrades Y14 & FY15 funding				
	Unfunded requests:	50,000	additional swing shift operator				
		26,500	15% increase for 4 employees and 10% increase for 2				
		8,000	Truck bid salt spreader FY15				

9801 - Wastewater Treatment Plant								
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual	
41001	Salaries - Regular	\$ 416,900	\$ 431,515	\$ 360,809	\$ 366,050	\$ 349,671	\$ 352,245	
41002	Salaries - Overtime	25,000	25,000	17,407	18,838	20,926	20,538	
42001	Fica	33,810	34,610	26,780	26,954	26,069	26,347	
42002	VRS/Life Insurance	73,420	75,285	69,034	62,192	60,137	51,635	
42005	Medical Insurance	95,920	103,700	80,587	93,254	83,715	84,108	
42015	Reserve for employee compensation	-	-	15,986	-	-	-	
Total Personnel & Fringe Benefits		\$ 645,050	\$ 670,110	\$ 570,602	\$ 567,289	\$ 540,519	\$ 534,872	
43002	Professional Services	12,500	12,000	13,214	8,248	11,019	13,722	
43002	Profession l Services~Study/litigation	50,000	50,000	-	-	-	-	
43004	Repairs & Maintenance	8,000	7,600	5,928	2,479	2,897	3,751	
43005	Maint Service Contract	390,000	372,750	345,243	277,699	226,182	273,766	
43007	Advertising	450	450	408	501	-	-	
43023	Safety Program	7,100	6,800	3,345	5,488	3,500	3,448	
43077	Lab Testing	26,000	30,000	18,882	21,958	14,476	13,525	
45101	Electrical Services	470,000	457,000	383,650	401,484	457,766	419,995	
45201	Postal Services	150	150	321	12	31	48	
45203	Telecommunications	6,600	6,300	5,144	4,810	5,920	6,568	
45401	Office Supplies	800	800	770	621	397	353	
45402	Auto Maintenance	6,000	6,100	3,481	3,122	4,903	4,582	
45405	Janitorial Supplies	1,950	1,900	1,026	1,684	1,488	2,665	
45407	Repair & Maint Supplies	130,000	126,000	120,974	147,776	104,669	88,669	
45408	POL	16,500	15,150	17,409	13,249	15,202	10,283	
45410	Uniforms & Wearing Apparel	8,000	7,800	1,587	1,622	2,651	8,886	
45411	Books & Subscriptions	-	-	-	-	-	-	
45413	Other Operating Supplies	138,700	132,100	107,475	119,393	101,676	138,230	
45420	Small Tools	2,400	2,300	2,375	2,213	1,236	2,034	
45504	Travel & Education	4,850	4,700	1,196	456	875	1,675	
45515	Training / Licenses	3,000	2,500	2,991	4,574	1,581	579	
45801	Dues & Memberships	5,500	5,500	3,555	5,300	1,546	3,735	
Total Operating Expenses		\$ 1,288,500	\$ 1,247,900	\$1,038,974	\$ 1,022,688	\$ 958,016	\$ 996,512	
47001	Machinery & Equipment	30,000	-	-	-	-	-	
47001	Pharmaceutical Testing	25,000	-	-	-	-	-	
47001	Nutrient Credits/Upgrade	210,000	200,000	154,201	134,086	-	-	
47005	Motor Vehicles	-	25,000	-	25,991	-	-	
47009	Building & Structures	-	30,000	-	-	-	-	
47009	Crooked Run	-	70,000	-	-	-	-	
47015	Sewer Plant Expansion	-	-	745,000	73,000	304,300	-	
47504	Line Ext	-	-	-	-	-	-	
47519	Dominion - Upgrades	-	-	4,138	-	-	-	
Total Capital		\$ 265,000	\$ 325,000	\$ 903,339	\$ 233,077	\$ 304,300	\$ -	
Total - Department		\$ 2,198,550	\$ 2,243,010	\$ 2,512,915	\$ 1,823,054	\$ 1,802,835	\$ 1,531,384	
Annual Adopted Budget			\$ 2,243,010	\$ 1,978,206	\$ 1,872,059	\$ 1,677,358	\$ 1,631,283	
Amended Budget Amount			\$ 4,315,865	\$ 4,561,093	\$ 4,346,744	\$ 4,438,726	\$ 4,446,049	
FY15 Highlights:								
	47001 ~ Machinery & Equipment	30,000	replacement of #627 lawn tractor					

9602 Water Maintenance							
Account	Name	FY15 Proposed	FY14 Adopted	9602/9802 FY13 Actual	9602/9802 FY12 Actual	9602/9802 FY11 Actual	9602/9802 FY10 Actual
41001	Salaries - Regular	\$ 170,535	\$ 171,735	\$ 296,756	\$ 326,689	\$ 222,600	\$ 242,901
41002	Salaries - Overtime	20,000	20,000	37,458	29,324	39,187	26,308
42001	Fica	14,580	14,665	23,521	23,306	18,110	18,907
42002	VRS/Life Insurance	30,035	30,240	56,643	55,684	38,396	35,756
42005	Medical Insurance	57,065	57,880	79,579	94,733	63,781	63,374
	Total Personnel & Fringe Benefits	\$ 292,215	\$ 294,520	\$ 493,958	\$ 529,736	\$ 382,074	\$ 387,245
43002	Professional Services	5,000	5,000				
43005	Maint Service Contract	-	-	110	103	100	-
43007	Advertising	75	75	-	126	1,006	387
43023	Safety Program	2,800	2,800	6,388	7,519	6,522	5,332
43028	Surveying	300	300	300			
45201	Postal Service	50	50	44	8	2,455	46
45203	Telecommunications	1,500	1,500	2,914	1,678	1,842	2,180
45401	Office Supplies	300	300	604	948	1,125	623
45402	Auto Maintenance	10,000	10,000	20,372	14,234	14,632	11,708
45405	Janitorial Supplies	150	150	220	1,058	-	-
45407	Repair & Maint Supplies	39,000	39,000	68,253	63,003	70,119	60,093
45408	POL	10,000	9,000	19,977	17,937	18,236	15,072
45410	Uniforms & Wearing Apparel	2,300	2,300	4,801	2,824	3,470	3,857
45411	Books & Subscriptions	75	75	-	-	80	-
45412	Furniture & Fixtures	200	200	416	-	-	-
45413	Other Operating Supplies	25,000	18,000	60,610	51,696	36,709	55,337
45420	Small Tools	2,500	2,500	4,788	3,521	1,715	5,154
45504	Travel & Education	5,500	4,500	4,679	4,789	5,151	2,391
	Total Operating Expenses	\$ 104,750	\$ 95,750	\$ 194,475	\$ 169,445	\$ 163,162	\$ 162,180
47001	Machinery & Equipment	55,000	40,000	10,093	9,801	1,594	623
47005	Motor Vehicles	70,000	-	324,000	244	-	-
47008	Line Expansion - Warren Co			27,288			
47009	Building & Structures			71,049			
47513	Water Line - Upgrades	350,000	300,000	-	328,637	8,010	154,542
47530	Capital Inventory - Water	170,000	150,000	119,741	167,649	145,951	168,500
47530	Capital Inventory - Sewer			15,680	2,973	11,854	2,636
47920	VDOT Sharing Projects			42,176			
47998	I & I Abatement			80,038	365,451	27,713	-
	Total Capital	\$ 645,000	\$ 490,000	\$ 690,065	\$ 874,756	\$ 195,122	\$ 326,301
	Total - Department	\$ 1,041,965	\$ 880,270	\$ 1,378,498	\$ 1,573,936	\$ 740,358	\$ 875,725
	9602 Water Annual Adopted Budget		\$ 880,270	\$ 828,922	\$ 920,302	\$ 600,005	\$ 491,216
	9602 Water Amended Budget Amount		\$ 1,193,932	\$ 897,531	\$ 941,270	\$ 619,005	\$ 562,233
	9802 Sewer Annual Adopted Budget			\$ 761,924	\$ 1,128,619	\$ 580,012	\$ 576,216
	9802 Sewer Amended Budget Amount			\$ 1,918,499	\$ 1,992,680	\$ 1,221,860	\$ 1,124,914
	FY15. Highlights:						
	Water Capital items						
	47001 - Machinery & Tools	45,000	Leak Detector				
		10,000	Arrow Board	Replace #691	[water/sewer]		
	9602 & 9802 - 7005 ~ Motor Vehicles	140,000	Truck replace	#646	[water/sewer]		
	47513 ~ Water line upgrades	350,000		relates to paving program			

9802 Sewer Maintenance							
Account	Name	FY15 Proposed	FY14 Adopted	9602/9802 FY13 Actual	9602/9802 FY12 Actual	9602/9802 FY11 Actual	9602/9802 FY10 Actual
41001	Salaries - Regular	\$ 170,540	171,735	\$ 296,756	\$ 326,689	\$ 222,600	\$ 242,901
41002	Salaries - Overtime	20,000	20,000	37,458	29,324	39,187	26,308
42001	Fica	14,580	14,665	23,521	23,306	18,110	18,907
42002	VRS/Life Insurance	30,035	30,240	56,643	55,684	38,396	35,756
42005	Medical Insurance	57,065	57,880	79,579	94,733	63,781	63,374
Total Personnel & Fringe Benefits		\$ 292,220	\$ 294,520	\$ 493,958	\$ 529,736	\$ 382,074	\$ 387,245
43002	Professional Services	-	-	-	-	-	-
43005	Maint Service Contract	-	-	110	103	100	-
43007	Advertising	75	75	-	126	1,006	387
43023	Safety Program	2,800	2,800	6,388	7,519	6,522	5,332
43028	Surveying	-	-	300	-	-	-
45201	Postal Service	50	50	44	8	2,455	46
45203	Telecommunications	1,500	1,500	2,914	1,678	1,842	2,180
45401	Office Supplies	300	300	604	948	1,125	623
45402	Auto Maintenance	10,000	10,000	20,372	14,234	14,632	11,708
45405	Janitorial Supplies	150	150	220	1,058	-	-
45407	Repair & Maint Supplies	39,000	39,000	68,253	63,003	70,119	60,093
45408	POL	10,000	9,000	19,977	17,937	18,236	15,072
45410	Uniforms & Wearing Apparel	2,300	2,300	4,801	2,824	3,470	3,857
45411	Books & Subscriptions	75	75	-	-	80	-
45412	Furniture & Fixtures	200	200	416	-	-	-
45413	Other Operating Supplies	34,000	34,000	60,610	51,696	36,709	55,337
45420	Small Tools	2,500	2,500	4,788	3,521	1,715	5,144
45504	Travel & Education	5,500	4,500	4,679	4,789	5,151	2,391
Total Operating Expenses		\$ 108,450	\$ 106,450	\$ 194,475	\$ 169,445	\$ 163,162	\$ 162,180
47001	Machinery & Equipment	10,000	40,000	10,093	9,801	1,594	623
47005	Motor Vehicles	70,000	-	324,000	244	-	-
47008	Line Expansion - Warren Co	-	-	27,288	-	-	-
47009	Building & Structures	-	-	71,049	-	-	-
47513	Water Line - Upgrades	-	-	-	328,637	8,010	154,542
47530	Capital Inventory - Water	-	-	119,741	167,649	145,951	168,500
47530	Capital Inventory - sewer	35,000	25,000	15,680	2,973	11,854	2,636
47920	VDOT Sharing Projects	-	-	42,176	-	-	-
47998	I & I Abatement	350,000	300,000	80,038	365,451	27,713	-
Total Capital		\$ 465,000	\$ 365,000	\$ 690,065	\$ 874,756	\$ 195,122	\$ 326,301
Total - Department		\$ 865,670	\$ 765,970	\$ 1,378,498	\$ 1,573,936	\$ 740,358	\$ 875,725
9602 Water Annual Adopted Budget				\$ 828,922	\$ 920,302	\$ 600,005	\$ 491,216
9602 Water Amended Budget Amount				\$ 897,531	\$ 941,270	\$ 619,005	\$ 562,233
9802 Sewer Annual Adopted Budget			\$ 765,970	\$ 761,924	\$ 1,128,619	\$ 580,012	\$ 576,216
9802 Sewer Amended Budget Amount			\$ 1,778,757	\$ 1,918,499	\$ 1,992,680	\$ 1,221,860	\$ 1,124,914
FY15. Highlights:							
Water Capital items							
	47001 - Machinery & Tools	10,000	Arrow Board	Replace #691	[water/sewer]		
	9602 & 9802 - 7005 - Motor Vehicles	70,000	Truck replace	#646	[water/sewer]		
	47998 - I & I Abatement	350,000					

9617- Meter Reading Water							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 55,495	\$ 58,575	\$ 43,804	\$ 50,065	\$ 101,096	\$ 96,102
41002	Salaries - Overtime	500	500	-	89	174	302
42001	Fica	4,250	4,520	3,233	3,687	7,396	6,979
42002	VRS/Life Insurance	9,775	10,315	8,627	8,563	17,273	14,002
42005	Medical Insurance	19,890	11,450	9,708	10,371	18,784	20,896
	Total Personnel & Fringe Benefits	\$ 89,910	\$ 85,360	\$ 65,372	\$ 72,776	\$ 144,722	\$ 138,280
43004	Repairs & Maintenance	50	50	-	-	-	-
43005	Maint Service Contracts	1,500	1,500	-	42	2,531	2,301
43005	Maint Serv Contract - AMR software	5,700					
43023	Safety Program	200	200	262	271	587	443
45201	Postal Services	100	100	568	42	-	-
45203	Telecommunications	400	400	434	334	1,204	2,571
45401	Office Supplies	150	150	9	74	26	207
45402	Auto Maintenance	1,000	1,000	675	1,473	2,589	1,992
45407	Repairs & Maint Supplies	100	100	44	128	8	-
45408	POL	4,000	4,000	2,331	3,755	6,803	5,018
45410	Uniforms & Wearing Apparel	700	700	-	45	650	822
45420	Small Tools	500	500	282	576	2,445	3,518
45504	Travel & Education	250	250	-	-	397	(5)
	Total Operating Expenses	\$ 14,650	\$ 8,950	\$ 4,605	\$ 6,739	\$ 17,238	\$ 16,865
47001	AMR - pilot	-	30,000				
47005	Motor Vehicles	-		-	18,430	-	-
	Total Capital	\$ -	\$ 30,000	\$ -	\$ 18,430	\$ -	\$ -
	Total - Department	\$ 104,560	\$ 124,310	\$ 69,977	\$ 97,944	\$ 161,961	\$ 155,146
	Annual Adopted Budget		\$ 124,310	\$ 93,460	\$ 111,250	\$ 174,340	\$ 182,067
	Amended Budget Amount			\$ 93,460	\$ 111,250	\$ 173,340	\$ 182,067
	FY14 Highlights:						
	43005 ~ Maint Service Contract	5,700					annual maint on new handheld and hardware for AMR

9872 - Sewer Debt Service							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
40001	Principal on Debt	\$ 500,000	\$ 298,660	\$ 502,674	\$ 282,498	\$ 284,545	\$ 282,498
40005	Interest on Debt	250,000	166,690	46,939	34,647	131,241	65,401
Total - Department		\$ 750,000	\$ 465,350	\$ 549,613	\$ 317,145	\$ 415,785	\$ 347,899
9899 - Sewer Transfers/Contingencies							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
49004	Transfer to General Fund	\$ 750,000	\$ 735,200	\$ 735,200	\$ 489,950	\$ 489,950	\$ 489,950
49999	Reserve for Contingencies		-	-	-	-	-
Total - Department		\$ 750,000	\$ 735,200	\$ 735,200	\$ 489,950	\$ 489,950	\$ 489,950
9672 - Water Debt Service							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
40001	Principal on Debt	\$ 700,000	\$ 685,000	\$ 653,746	\$ 591,921	\$ 663,078	\$ 637,609
40005	Interest on Debt	450,000	433,905	319,225	597,705	445,789	464,335
Total - Department		\$ 1,150,000	\$ 1,118,905	\$ 972,971	\$ 1,189,626	\$ 1,108,867	\$ 1,101,944
9699 - Water Transfers/Contingencies							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
49004	Transfer to General Fund	\$ 663,355	\$ 623,000	\$ 623,000	\$ 421,000	\$ 396,772	\$ 396,772
49999	Reserve for Contingencies		-	-	-	-	-
Total - Department		\$ 663,355	\$ 623,000	\$ 623,000	\$ 421,000	\$ 396,772	\$ 396,772

4203 - Solid Waste Management							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 456,800	\$ 449,375	\$ 415,638	\$ 399,706	\$ 384,975	\$ 397,325
41002	Salaries - Overtime	7,500	7,500	4,399	5,131	5,951	18,592
41003	Salaries - Part-time	26,000	47,000	48,003	45,253	44,116	49,830
42001	Fica	37,500	38,545	33,990	32,662	31,225	33,838
42002	VRS/Life Insurance	80,445	79,130	81,851	67,648	63,287	58,285
42005	Medical Insurance	104,100	106,090	83,369	77,683	83,438	95,384
	Medical Insurance change in formula	6,075	-	16,524	-	-	-
	Total Personnel & Fringe Benefits	\$ 718,420	\$ 727,640	\$ 683,774	\$ 628,083	\$ 612,993	\$ 653,255
43002	Professional Services	22,500	2,500	2,022	18,082	55,579	60,401
43006	Printing & Binding	150	150	-	128	-	350
43007	Advertising	2,000	2,000	5,290	-	445	1,954
43009	Warren County Tipping Fees	22,000	22,000	18,811	35,023	23,449	-
43010	Clean-up Services	-	-	-	-	414	150
43023	Safety Program	1,500	1,500	1,629	1,775	2,047	2,202
45101	Electrical Services	1,000	1,000	1,298	392	831	807
45201	Postal Services	50	50	2	25	13	40
45203	Telecommunications	1,200	1,200	702	880	1,294	1,240
45401	Office Supplies	250	250	92	280	74	267
45402	Auto Maintenance	45,000	45,000	38,879	72,727	52,825	55,368
45403	Tub Grinder - Maint	5,000	5,000	1,240	-	882	-
45407	Repair & Maint Supplies	8,000	6,000	5,306	3,986	2,902	7,455
45408	POL	70,000	70,000	78,216	78,358	65,563	51,672
45410	Uniforms & Wearing Apparel	4,000	4,000	1,629	666	2,148	5,894
45413	Other Operating Supplies	7,000	5,000	3,182	3,068	5,412	3,678
45414	Materials for Re-Sale	10,000	10,000	-	8,200	-	-
45420	Small Tools	500	500	-	57	554	148
45504	Travel & Education	1,000	1,000	40	100	688	615
45801	Dues & Memberships	-	-	-	-	-	-
	Total Operating Expenses	\$ 201,150	\$ 177,150	\$ 158,336	\$ 223,748	\$ 215,119	\$ 192,240
47001	Machinery & Equipment	10,000	8,000	-	15,032	13,830	14,753
47005	Motor Vehicles	-	40,000	58,774	22,161	-	-
47009	Building & Structure	-	-	-	-	-	-
	Total Capital	\$ 10,000	\$ 48,000	\$ 58,774	\$ 37,193	\$ 13,830	\$ 14,753
4299-9001	Transfer to General Fund	\$ 67,230	\$ 30,510	19,260	\$ 122,000	\$ 102,000	\$ 102,000
4299-9999	Contingencies	-	-	-	-	-	-
	Total - Department	\$ 996,800	\$ 983,300	\$ 920,144	\$ 1,011,024	\$ 943,941	\$ 962,248
	Annual Adopted Budget		\$ 983,300	\$ 1,042,221	\$ 1,034,146	\$ 1,021,303	\$ 1,010,100
	Amended Budget Amount		\$ 962,790	1,067,642	\$ 1,042,768	\$ 1,021,303	\$ 1,052,699
	FY15. Highlights:						
	45407 ~ Repair & maint	2,000	increase	lid replacement and bear Proofing cans within the town			
	45413 ~ other operating expenses	2,000	increase	purchase of trash can ~ this should be in 47001 not operating item			
	3002 ~ Professional Services	20,000		Study			
	47001 ~ Machinery & Equipment	10,000	trash cans				

4102 - Hwy, Bridges & Sidewalks							
Acct #	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 62,575	\$ 65,840	\$ 48,988	\$ 42,008	\$ 70,114	\$ 75,218
41002	Salaries - Overtime	1,000	500	516	260	344	1,647
41002	Salaries - Part-time			-	-	-	92
42001	Fica	4,865	5,110	3,564	3,066	5,036	5,463
42002	VRS/Life Insurance	11,020	11,590	9,815	7,244	12,318	11,294
42005	Medical Insurance	11,825	12,500	9,421	7,094	13,724	15,473
	Medical Insurance change in formula	9,195	-	15,232	-	-	-
	Total Personnel & Fringe Benefits	\$ 100,480	\$ 95,540	\$ 87,535	\$ 59,672	\$ 101,536	\$ 109,186
43005	Maint Service Contract	500	500	860	505	-	-
43007	Advertising	250	250	64	128	963	193
43016	Asphalt - Paving Projects	5,000	5,000	-	1,126	15,433	30,819
43023	Safety Program	1,750	1,750	1,204	894	631	701
45101	Electrical Services	30,000	30,000	27,563	23,454	28,803	29,279
45203	Telecommunications	500	500	516	405	599	1,058
45401	Office Supplies	500	500	349	465	286	171
45402	Auto Maintenance	50,000	55,000	34,603	32,041	37,673	73,628
45407	Repair & Maint Supplies	35,000	55,000	19,445	11,249	68,651	45,835
45408	POL	12,500	12,500	9,881	9,538	9,078	7,948
45410	Uniforms & Wearing Apparel	3,000	2,500	2,310	816	727	1,258
45413	Other Operating Supplies	8,000	8,000	5,657	4,454	7,068	7,411
45420	Small Tools	3,000	3,000	1,822	3,032	2,474	1,693
45470	Maintain Alley Ways	25,000	30,000	655	9,016	-	-
45471	Storm Drainage Maintenance	10,000	10,000	6,662	8,056	5,902	4,434
45473	Line Painting	-	-	4,244	-	-	-
45504	Travel & Education	3,500	3,500	2,070	2,134	2,675	2,212
47003	Communication Equipment	-	-	-	-	-	-
47907	Replace Curb & Gutter	5,000	10,000	1,643	4,905	2,768	3,973
	Total Operating Expenses	\$ 193,500	\$ 228,000	\$ 119,548	\$ 112,219	\$ 183,730	\$ 210,613
47001	Machinery & Equipment	-	-	7,560	-	31,100	10,374
47005	Motor Vehicles	-	-	5,888	21,642	-	-
47009	Building & Structures	-	-	-	-	-	-
47902	Local Contribution - Urban	-	-	810	39,546	49,873	10,419
47909	New Sidewalk Construction	-	5,000	114,897	13,222	10,950	15,320
49004	Transfer - General Fund	-	-	-	125,000	-	-
	Total Capital	\$ -	\$ 5,000	\$ 129,156	\$ 199,410	\$ 91,923	\$ 36,113
	Total - Department	\$ 293,980	\$ 328,540	\$ 336,239	\$ 371,301	\$ 377,189	\$ 355,912
	Annual Adopted Budget		\$ 328,540	\$ 390,846	\$ 558,590	\$ 375,362	\$ 392,122
	Amended Budget Amount		\$ 351,296	\$ 504,714	\$ 565,640	\$ 494,462	\$ 410,858
	FY15 Highlights:						
	45420 ~ Small Tools	2,000	increase	additional supplies needed			
	45410 ~ Uniform & Wearing Apparel	500	increase	additional cost of uniforms			

4500 - Highway Maint							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 421,945	\$ 440,750	\$ 416,804	\$ 363,706	\$ 506,644	\$ 519,632
41002	Salaries - Overtime	15,000	15,000	23,056	6,814	13,085	42,182
41003	Salaries - Part-time	-	-	-	-	-	425
42001	Fica	33,430	35,245	31,090	26,480	36,307	37,660
42002	VRS/Life Insurance	74,305	77,610	82,459	62,888	88,536	77,722
42005	Medical Insurance	79,820	87,245	87,827	66,943	111,875	115,546
	Total Personnel & Fringe Benefits	\$ 624,500	\$ 655,850	\$ 641,236	\$ 526,831	\$ 756,447	\$ 793,167
43002	Professional Services	25,000	-	-	-	-	41,783
43005	Maint Service Contract	500	500	440	-	-	-
43006	Printing & Binding	250	250	37	-	-	-
43007	Advertising	500	500	64	-	-	-
43016	Asphalt - Paving Projects	-	-	282,574	304,672	296,873	422,026
43023	Safety Program	2,500	2,500	1,387	1,206	770	2,276
43028	Surveying	1,500	3,000	1,500	950	-	22
43046	Curb & Gutter - concrete	-	-	34,256	-	-	-
45201	Postal Service	250	250	10	24	5	6
45203	Telecommunications	750	750	389	209	700	863
45401	Office Supplies	250	250	139	154	31	138
45407	Repair & Maint Supplies	200,000	190,000	172,058	136,378	187,161	222,681
45408	POL	65,000	65,000	48,545	39,430	35,709	38,383
45410	Uniforms & Wearing Apparel	5,000	7,500	1,153	563	258	3,495
45413	Other Operating Supplies	15,000	20,000	10,849	12,545	3,244	13,256
45418	Engineering Materials	2,500	2,500	-	-	-	-
45420	Small Tools	1,000	1,000	874	667	528	841
45471	Storm Drainage Maintenance	21,000	15,000	12,590	2,196	7,975	1,178
45472	Bridge Inspections	10,000	10,000	4,000	8,800	4,597	8,400
45473	Line Painting	25,000	25,000	817	19,610	20,329	8,218
45477	Curb & Gutter Reconstruction	75,000	50,000	39,788	166,992	5,837	167,675
45478	Snow Removal	75,000	75,000	73,347	22,744	-	-
45504	Travel & Education	3,750	3,750	4,453	2,246	5,433	2,213
45801	Dues & Memberships	50	50	-	-	-	-
47003	Communication Equipment	-	-	-	-	-	-
	Total Operating Expenses	\$ 529,800	\$ 472,800	\$ 689,269	\$ 719,388	\$ 569,451	\$ 933,454
47005	Motor Vehicles	63,500	-	-	-	-	-
47926	Bridge Repair	50,000	50,000	-	-	126,317	-
47927	Street Reconstruction	350,000	350,000	28,567	153,720	63,473	78,675
47941	Concrete Reconstruction	-	100,000	-	-	-	-
	Total Capital	\$ 463,500	\$ 500,000	\$ 28,567	\$ 153,720	\$ 189,790	\$ 78,675
4999	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total - Department	\$ 1,617,800	\$ 1,628,650	\$ 1,359,072	\$ 1,399,939	\$ 1,515,687	\$ 1,805,296
	Annual Adopted Budget		\$ 1,628,650	\$ 1,679,001	\$ 1,649,855	\$ 1,904,364	\$ 1,827,950
	Amended Budget Amount		\$ 2,117,841	\$ 1,914,958	\$ 1,899,978	\$ 1,828,595	\$ 2,489,661

	FY14 Highlights:					
	45407 ~ Repairs & Maint Supplies	10,000	increase	cost of supplies		
	45471 ~ Storm Drain Maint	6,000	increase	Upkeep of current & new drains added FY14		
	45477 ~ Curb & Gutter Reconstr	25,000	increase	Primary roads curb and gutter		
	47005 ~ Vehicles					
		42,000		Grader	FY15/16/17/18	168,000
		21,500		Bobcat	FY15 & FY16	43,000
	47926 ~ Bridge Repairs	50,000		per inspections		
	47927 ~ Street Reconstruction	350,000		paving program		
	3002 ~ Professional Services	25,000		design of Criser Rd Bridge		
	Unfunded requests:					
		6,000		14 ton trailer		
		125,000		Dump Truck		
		62,500		Dump Truck	FY15 & FY16 & FY17	125,000
		65,000		Paver		
		53,000		Criser Rd Bridge 8x6 box culvert	[per inspection]	
		325,700		Replace Criser rd Bridge	[per inspection]	
		30,000		Asphalt roller	FY15/16/17/18	120,000
		51,000		paver w/trailer	FY15/16/17/18/19	255,000
		78,333		Street Sweeper	FY15/16/17	235,000

4107 - Construction/Inspections							
Account	Name	FY15 Proposed	FY14 Adopted	FY13 Actual	FY12 Actual	FY11 Actual	FY10 Actual
41001	Salaries - Regular	\$ 29,900	\$ 29,935	\$ 34,196	\$ 43,547	\$ 66,763	\$ 61,088
41002	Salaries - Overtime	6,000	6,000	2,163	5,118	7,645	5,755
42001	Fica	2,750	2,750	2,722	4,970	4,065	4,961
42002	VRS/Life Insurance	5,155	4,370	6,766	6,999	8,330	8,963
42005	Medical Insurance	2,250	5,300	3,889	4,020	7,876	9,803
	Total Personnel & Fringe Benefits	\$ 46,055	\$ 48,355	\$ 49,737	\$ 64,653	\$ 94,678	\$ 90,570
43002	Professional Services	-	-	-	-	284	-
43005	Maint Service Contract	1,500	1,500	35	830	1,126	1,219
43006	Printing & Binding	500	500	167	-	392	-
43007	Advertising	500	500	-	-	230	83
43023	Safety Program	2,500	3,000	937	159	1,374	357
43028	Surveying	1,500	3,000	1,100	1,300	-	2,700
45201	Postal Services	50	50	10	6	32	50
45203	Telecommunications	2,000	2,000	2,212	2,068	3,005	3,953
45401	Office Supplies	500	500	1,244	988	1,464	1,023
45402	Auto Maintenance	3,000	3,000	2,193	503	2,315	1,146
45405	Janitorial Supplies	500	500	388	304	79	87
45407	Repair & Maint Supplies	250	250	71	6	-	216
45408	POL	3,000	3,000	2,838	2,744	3,060	2,367
45410	Uniforms & Wearing Apparel	1,500	1,500	754	1,109	1,347	1,585
45411	Books & Subscriptions	400	400	156	50	465	37
45412	Furniture & Fixtures	400	400	352	-	379	20
45413	Other Operating Supplies	5,000	5,000	2,497	2,902	3,743	2,728
45418	Engineering Material	-	-	-	-	-	-
45420	Small Tools	1,000	1,000	597	1,973	737	238
45428	Community Relations	1,250	1,250	460	1,222	230	655
45504	Travel & Education	5,000	5,000	1,030	4,003	4,781	3,926
45515	Training / Licenses	1,500	1,500	118	-	80	-
45801	Dues & Memberships	2,000	2,000	1,393	1,090	350	220
	Total Operating Expenses	\$ 33,850	\$ 35,850	\$ 18,551	\$ 21,257	\$ 25,471	\$ 22,608
47005	Motor Vehicles			5,888	24,939	-	-
	Total Capital	\$ -	\$ -	\$ 5,888	\$ 24,939	\$ -	\$ -
	Total - Department	\$ 79,905	\$ 84,205	\$ 74,176	\$ 110,849	\$ 120,149	\$ 113,178
	Annual Adopted Budget		\$ 84,205	\$ 97,750	\$ 192,318	\$ 140,837	\$ 146,543
	Amended Budget Amount			\$ 97,750	\$ 192,318	\$ 142,237	\$ 146,543

Capital
Improvements
Proposed
FY2014-2015

Capital Requests FY15

Information Technology	Police Records System	124,800	1204-7001	Purchased FY12
	Communications	5,000	1204-7003	Need for telecom equipment
	ADP Hardware/Software		1204-7007	
		15,000	Thin clients	
		5,000	printer replacements	
		10,000	Network switches	
		45,000	SunGard server upgrade	
		15,000	VDI server replacement	
		7,500	Firewall replacement	
		5,000	Council iPads	
		114,035	Phone system [repayment FY14]	
		4,000	Misc items	
Legal	Hardware/Software	6,000	2201-7001	Laptop for Attorneys
Police Department	Machinery & Equipment	9,000	3102-7001	Thermal Imaging Camera
	Vehicles	75,000	3102-7005	Replacement Vehicles - 3
	Machinery & Equipment	10,000	3103-7001	Cellphone forensics software
	Machinery & Equipment	8,585	3107-7001	Surveillance camera equipment
Planning/Zoning	GIS Mapping System	16,500	8101-7014	
	Surveyor Equipment	6,000	8104-7001	
Energy Services	Machinery & Equipment	30,000	9401-7001	Replacement of Town Christmas decorations
	Traffic Signalization	25,000	9401-7910	continue upgrades
	Building & Structures	350,000	9401-7009	Relocation of buildings to one location
	Manassas Substation	120,000	9401-7937	
	AMR - Program	80,000	9417-70001	Establish funding for AMR program
Dept of Env Services				
Fleet Management	Machinery & Equipment	17,200	1203-7001	4 various pieces of tools
	Vehicles	25,000	1203-7005	replace Car #546
	Building & Structures	20,000	1203-7009	AC for shops
General Properties	Machinery & Equipment	15,000	4302-7001	HVAC replacement
Horticulture	Main St tree replacement	14,000	4305-7975	Phase 2 of 3
Water Plant	Machinery & Equipment	25,000	9601-7001	Ultrasound Equipment
		8,000	9601-7001	Truck Bid Salt Spreader
	Building & Structures	20,000	9601-7009	4-H Pump station Generator
		75,000	9601-7009	Pump upgrades
		10,000	9601-7009	Fairground Rd upgrades
Sewer Plant	Nutrient Credits	210,000	9801-7001	Credits
		25,000	9801-7001	Pharmaceutical Testing
	Machinery & Equipment	30,000	9801-7001	Replacement tractor #627
W/S Line Maint	Machinery & Equipment	45,000	9602-7001	Leak Detector
		20,000	9602/9802-7001	Arrow board replacement #691
	Vehicles	140,000	9602/9802-7005	Truck Replacement #646
	Water - Inventory	170,000	9602-7530	
	Water line upgrades	350,000	9602-7513	
	Sewer - Inventory	35,000	9802-7530	
	I & I Abatment	350,000	9802-7998	
Solid Waste	Machinery & Equipment	10,000	4203-7001	Cans
Streets	Vehicles	42,500	4500-7005	Grader replacement 4 yr program
		21,500	4500-7005	Bobcat replacement 2 yr program
	Bridge Repair	50,000	4500-7926	based on inspection
	Street Reconstruction	350,000	4500-7927	Paving plan included

\$ 3,039,820

Paving Plan

Street	From	To	FY Paving to be Complete	Paving Plan/CIP Cost	Line Painting	Curb & Gutter	Line Replacement	Total	Notes
2014-2015									
W.10TH ST	N.SHEN AVE	W.11TH ST	2014-2015	\$ 40,000	N/A	AS DIRECTED	\$ 210,000	\$ 250,000	2" ASP, MILL, WATER REPL
MCLLENDON	CRISER RD	PARKV EW	2014-2015	19,096	N/A	AS DIRECTED	2013/2014 BUDGET	19,096	2" ASP
W.12TH ST	W.11TH ST	MASSUNNUTTEN	2014-2015	28,000	N/A	AS DIRECTED	N/A	28,000	MILL, 2" ASP
WOODSIDE	W.12TH ST	W.15TH ST	2014-2015	29,392	N/A	AS DIRECTED	N/A	29,392	MILL, 2" ASP
W.17TH ST	N.R.AVE EXT	N.SHENAVE	2014-2015	26,752	N/A	AS DIRECTED	N/A	26,752	MILL, 2" ASP
W.15TH ST	N.R.AVE EXT	N.SHENAVE	2014-2015	58,080	N/A	AS DIRECTED	N/A	58,080	MILL, 2" ASP
HAPPY CREEK	MANNASSAS	COOK	2014-2015	65,000		1,200	24,800	108,000	CONC CURB S/W,H/CAPS WATER LINE
N.ROYAL AVE	COMMERCE	W.14TH ST	2014-2015	75,000		1,517	AS DIRECTED	N/A	76,517
TOTAL				\$ 341,320	\$ 2,717	\$ 24,800	\$ 318,000	\$ 686,837	
2015-2016									
DIXIE AVE	W.14TH	W.13TH	2015-2016	\$ 15,000	N/A	AS DIRECTED	\$ 123,650	\$ 138,650	REPLACE WATER.MILL2" ASP
S.COMMERCE AVE	STONEWALL	SOUTH ST	2015-2016	145,000	5,000	AS DIRECTED	N/A	150,000	MILL,2" ASP
KERFOOT AVE	SALEM AVE	RIVER DR	2015-2016	56,000	N/A	AS DIRECTED	260,000	316,000	MILL,2" ASP.REPL WATER
W.13TH ST	SHENAVE	N.R.AVE	2015-2016	61,950	N/A	AS DIRECTED	N/A	61,950	MILL, 2" ASP
VIRGINIA AVE	W.11TH ST	E.6TH ST	2015-2016	58,000	N/A	AS DIRECTED	N/A	58,000	MILL, 2" ASP
TOTAL				\$ 335,950	\$ 5,000	\$ -	\$ 383,650	\$ 724,600	
P16-2017									
SHERWOOD AVE	CHERRY	LURAY	2016-2017	\$ 28,000	N/A	AS DIRECTED	\$ 138,000	\$ 166,000	MILL,2" ASP,WATER REPL
KENDRICK	SHENANDOAH	1,600' WEST	2016-2017	95,000	1,000	AS DIRECTED	276,000	372,000	MILL,2" ASP,1600'WATER REP
CHERRY	MAIN	GRAND	2016-2017	27,000	N/A	AS DIRECTED	N/A	27,000	MILL, 2" ASP
OAK	CHERRY	LURAY	2016-2017	26,000	N/A	AS DIRECTED	N/A	26,000	MILL, 2" ASP
V SCOSE	W.MAIN	W.MAIN	2016-2017	80,000	N/A	AS DIRECTED	N/A	80,000	MILL, 2" ASP
GARRISON	W.MAIN	VISCOSE	2016-2017	18,000	N/A	AS DIRECTED	N/A	18,000	MILL, 2" ASP
NORTH	W.MAIN	ORCHARD	2016-2017	15,000	N/A	AS DIRECTED	N/A	15,000	MILL,2" ASP
ORCHARD	CHERRY	VISCOSE	2016-2017	70,000	N/A	AS DIRECTED	N/A	70,000	MILL, 2" ASP
TOTAL				\$ 359,000	\$ 1,000	\$ -	\$ 414,000	\$ 774,000	

Paving Plan

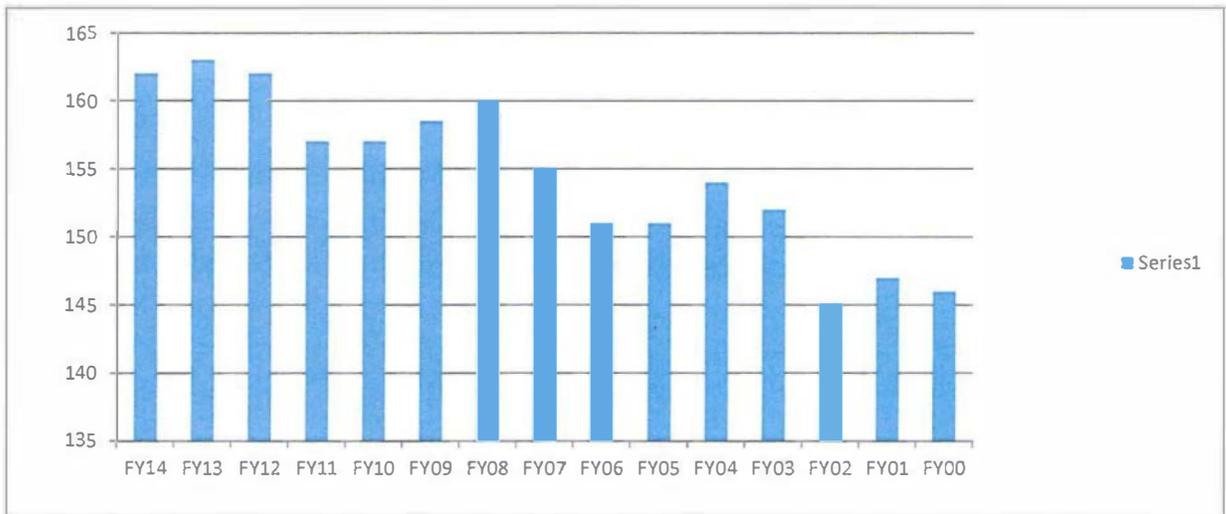
Street	From	To	FY Paving to be Complete	Paving Plan/CIP Cost	Line Painting	Curb & Gutter	Line Replacement	Total	Notes
2017-2018									
Kendrick Lane	MASSUNNUTTEN	1,800' WEST	2017-2018	\$ 95,000	\$ 1,000	AS DIRECTED	\$ 310,000	\$ 405,000	MILL, 2'' ASP, WATER LINE REP
W.8TH ST	N.R.AVE	N.SHEN AVE	2017-2018	55,000	N/A	AS DIRECTED	N/A	55,000	MILL, 2'' ASP
S.COMMERCE AVE	STONEWALL	HAPPY CREEK	2017-2018	75,000	N/A	AS DIRECTED	N/A	75,000	MILL, 2'' ASP
W.12TH ST	SHENANDOAH	N.R.AVE	2017-2018	60,000	N/A	AS DIRECTED	N/A	60,000	MILL, 2'' ASP
NEW AVE	E.7TH ST	E.6TH ST	2017-2018	20,000	N/A	AS DIRECTED	N/A	20,000	MILL, 2'' ASP
MIDLAND	E.6TH ST	DEAD END	2017-2018	13,000	N/A	AS DIRECTED	N/A	13,000	MILL, 2'' ASP
TOTAL				\$ 318,000	\$ 1,000	\$ -	\$ 310,000	\$ 628,000	
2019 - 2020									
KENDRICK LANE	1,800' WEST	1,800' WEST OF PREV YEAR	2019-20120	\$ 95,000	\$ 1,000	AS DIRECTED	\$ 310,000	\$ 405,000	MILL, 2'' ASP, WATERLINEREP
HIGHVIEW ST	STEELE	BEEDEN	2019-2020	12,000	N/A	AS DIRECTED	N/A	12,000	MILL, 2'' ASP
STEELE	ROYAL AVE	DEAD END	2019-2020	15,000	N/A	AS DIRECTED	N/A	15,000	MILL, 2'' ASP
SCOTT ST	HIGHVIEW	DEAD END	2019-2012	10,000	N/A	AS DIRECTED	N/A	10,000	MILL, 2'' ASP
WARREN AVE	E.6TH	COMMERCE	2019-20120	60,000	N/A	AS DIRECTED	N/A	60,000	MILL, 2'' ASP
VIRGINIA	W.6TH	W.14TH	2019-2020	145,000	N/A	AS DIRECTED	N/A	145,000	MILL, 2'' ASP
TOTAL				\$ 337,000	\$ 1,000	\$ -	\$ 310,000	\$ 647,000	

Proposed FY2014-2015



Total Full Time Employees

FY15	163
FY14	162
FY13	163
FY12	162
FY11	157
FY10	157
FY09	158.5
FY08	159
FY07	155
FY06	151
FY05	151
FY04	154
FY03	152
FY02	145
FY01	147
FY00	146



Town of Front Royal
Classes Grouped Alphabetically
Fiscal Year Ending
June 30, 2015

Classification Title	Grade	Range	
		Beginning	End
Accounting Technician I	12	\$ 25,417	\$ 40,601
Accounting Technician II	14	28,059	44,824
Accounting Technician III	15	29,494	47,091
Accounting Technician Trainee	10	23,025	36,795
Administrative Assistant	15	29,494	47,091
Administrative Clerk - Boards/Commissions [Reclassified FY12 Sr Admin Asst]	19	35,900	57,366
Assistant Chief Dispatcher	14	28,059	44,824
Assistant Manager [WWTP/WTP]	21	39,603	63,315
Assistant Town Attorney	24	45,947	73,424
Asst Town Manager - Community Development		contract	
Automotive Technician	16	30,971	49,483
Building Official	22	41,620	66,518
Chief Dispatcher - Police	15	28,059	44,824
Chief Inspector	17		
Chief Meter Reader	14	28,059	44,824
Chief of Police	30	61,776	98,737
Chief Plant Operator - WTP & WWTP [Reclassified FY12 to Asst Manager]	21	39,603	63,315
Clerk of Council	22	41,620	66,518
Code Enforcement Officer	20	37,710	60,278
Crew Supervisor [Solid Waste/Utility Line/PW]	19	35,900	57,366
Customer Service Specialist	10	23,025	36,795
Deputy Director [Electric/Finance/DES/PW]	24	45,947	73,424
Deputy Utility Inspector	15	29,494	47,091
Director [Finance/Electric/DES/PW/Engineer]	30	61,776	98,737
Director of Human Resources	27	53,268	85,134
Director of Planning	28	55,972	89,440

Town of Front Royal
Classes Grouped Alphabetically
Fiscal Year Ending

Classification Title	Grade	Range	
		Beginning	End
Electric Engineering Assistant	18	34,174	54,600
Electric Engineering Technician	19	35,900	57,366
Electric Inspector	17	32,531	51,979
Electric Line Crew Leader	20	37,710	60,278
Electric Line Crew Supervisor	21	39,603	63,315
Electric Line Technician A	19	35,900	57,366
Electric Line Technician B	18	34,174	54,600
Electric Line Technician C	16	30,971	49,483
Electric Meter Service Tech A	18	34,174	54,600
Electric Meter Service Tech Trainee	16	30,971	49,483
Electric Operations Technician	16	30,971	49,483
Electric Service Meter Tech	19	35,900	57,366
Equipment Operator [PW/Utilities/Solid Waste]	13	26,707	42,660
Executive Assistant	24	45,947	73,424
Financial Analysis	22	41,620	66,518
GIS Tech	19	35,900	57,366
Horticulturist	19	35,900	57,366
Human Resource Specialist	24	45,947	73,424
Information Tech Technician	21	39,603	63,315
Legal Assistant	15	29,494	47,091
Manager [Risk Management/Purchasing/Finance/IT/ Infrastructure/Automotive/WTP/WWTP Electric Operations/General Service]	24	45,947	73,424
Management Analyst	18	34,174	54,600
Maintenance Technician - Works	16	30,971	49,483
Maintenance Worker	9	21,923	35,027
Meter Reader	11	24,190	38,646
Office Assistant	10	23,025	36,795

Town of Front Royal
Classes Grouped Alphabetically
Fiscal Year Ending
June 30, 2015

Classification Title	Grade	Range Beginning	Range End
Planner/Zoning Official	22	41,620	66,518
Planner/GIS Analyst	22	41,620	66,518
Planning Technician	17	32,531	51,979
Plant Maint Technician - WTP or WWTP	16	30,971	49,483
Plant Operator I - WTP or WWTP	17	32,531	51,979
Plant Operator II - WTP or WWTP	16	30,971	49,483
Plant Operator III - WTP or WWTP	14	28,059	44,824
Plant Operator IV - WTP & WWTP	13	26,707	42,660
Plant Operator Trainee - WTP or WWTP	12	25,417	40,601
Police Captain	26	507,120	81,036
Police Corporal	20	37,710	60,278
Police Dispatcher	13	26,707	42,660
Police Investigator	18	34,174	54,600
Police Lieutenant	24	45,947	73,424
Police Officer	18	34,174	54,600
Police Records Specialist	12	25,417	40,601
Police Sergeant	22	41,620	66,518
Project Administrator	26	50,710	81,036
Purchasing Agent [reclassified to manager]	22	41,620	66,518
Senior Administrative Assistant	19	35,900	57,366
Senior Automotive Technician	18	34,174	54,600
Senior Equipment Operator [Utilities/Solid Waste/St cleaning/PW]	15	29,494	47,091
Senior Legal Assistant	19	35,900	57,366
Senior Maint Technician - General Prop	16	30,971	49,483
Senior Maint. Worker - Public Works	12	25,417	40,601
Senior Maint. Worker - WWTP	13	26,707	42,660
Senior Meter Reader	12	25,417	40,601
Senior Planner/Zoning Official	23	43,721	69,888
Senior Utility Line Technician	14	28,059	44,824
Sign Maintenance Technician	14	28,059	44,824
Solid Waste - Lead Worker	15	29,494	47,091
Solid Waste Worker	9	21,923	35,027
Superintendent [Automotive/WTP/WWTP/Electric]	22	41,620	66,518
Tourism Coordinator	18	34,174	54,600
Town Attorney		contract	
Town Manager		contract	

Town of Front Royal
Classes Grouped Alphabetically
Fiscal Year Ending
June 30, 2015

Classification Title	Grade	Range Beginning	Range End
Utility Line Technician	11	24,190	38,646
Utility System Technician - Electric	18	34,174	54,600
Utility Systems Inspector	17	32,531	51,979
Utility Systems Technician	19	35,900	57,366
Visitor Center Manager	14	28,059	44,824

Proposed GHI coverage beginning 7.1.14

Key Advantage	FY14			FY15 increase 4.8%			FY15 increase and Formula change			
	Total	ER	EE	Total	ER	EE	Total	ER	EE	
Single [84/16]	568	478	90	595	500	95	595	566	30	[95/5]
Dual [71/29]	1,051	747	304	1,101	782	319	1,101	782	319	[71/29]
Family [72/28]	1,534	1,105	429	1,607	1,157	450	1,607	1,141	466	[71/29]

Employee	FY14	4.8%	formula	4.8%	new	net
				rate	formula	monthly
				increase	changes	change
Single	90	95	30	(5)	65	60
Dual	304	319	319	(15)	-	(15)
Family	429	450	466	(21)	(16)	(37)

P109

Key 250	FY14			FY15 increase 4.8%			FY15 increase and Formula change			
	Total	ER	EE	Total	ER	EE	Total	ER	EE	
Single [87/13]	526	458	68	553	481	72	553	554	-	[100]
Dual [74/26]	973	721	252	1,023	757	266	1,023	726	297	[71/29]
Family [75/25]	1,420	1,065	355	1,493	1,120	373	1,493	1,060	433	[71/29]

Employee	FY14	4.8%	formula	4.8%	new	net
				rate	formula	monthly
				increase	changes	change
Single	68	72	-	(4)	72	68
Dual	252	266	297	(14)	(31)	(45)
Family	355	373	433	(18)	(60)	(78)

Town of Front Royal Proposed Rate Schedules

[FY13 budget proposed to not move forward with the July 2012 increase and push it out one year]

<u>Water:</u>	Feb-11	Jul-11	23.50%	6.50%	8.50%	8.50%	
			Jul-13	Jul-14	Jul-15	Jul-16	
In-Town	6.95	7.54	9.31	9.92	10.76	11.68	First 3,000 Gallons
	5.96	6.47	7.99	8.51	9.23	10.01	Per 1,000 Gallons >3,000
Laundry In-Town:	6.41	6.95	8.59	9.15	9.93	10.77	Per 1,000 Gallons up to 100,000 Gallons
	5.82	6.31	7.80	8.31	9.01	9.78	Per 1,000 Gallons 100,001 to 500,000
	5.53	6.00	7.41	7.89	8.56	9.29	Per 1,000 Gallons >500,001 Gallons

(Out of Town Water = Double In-Town Rate)

<u>Sewer:</u>	Feb-11	Jul-11	20%	10.00%	30.00%	7.50%	
			Jul-13	Jul-14	Jul-15	Jul-16	
In-Town	10.08	13.10	15.72	17.30	22.49	24.17	First 3,000 Gallons
	8.67	11.27	13.53	14.88	19.34	20.79	Per 1,000 Gallons >3,000
Laundry In-Town:	9.30	12.09	14.51	15.96	20.75	22.30	Per 1,000 Gallons up to 100,000 Gallons
	8.45	10.99	13.18	14.50	18.85	20.26	Per 1,000 Gallons 100,001 to 500,000
	8.03	10.44	12.53	13.78	17.91	19.26	Per 1,000 Gallons >500,001 Gallons

(Out of Town Sewer = Double In-Town Rate)

<u>Monthly Charges:</u>	Feb-11	Jul-11	23.50%	6.50%	8.50%	8.50%
			Jul-13	Jul-14	Jul-15	Jul-16
1.25"	12.16	13.19	16.29	17.35	18.83	20.43
1.50"	16.31	17.70	21.85	23.28	25.25	27.40
2"	38.76	42.05	51.94	55.31	60.01	65.12
3"	203.33	220.61	272.46	290.17	314.83	341.59
4"	264.33	286.80	354.20	377.22	409.28	444.07
6"	406.66	441.23	544.91	580.33	629.66	683.18

(Out of Town Rates = Double In-Town Rate)

P110

			23.50%	6.50%	8.50%	8.50%	
<u>Fire Suppression:</u>	Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-16	
3"	27.80	30.16	37.25	39.67	43.04	46.70	
4"	55.58	60.30	74.48	79.32	86.06	93.37	
6"	113.16	122.78	151.63	161.49	175.21	190.11	
8"	168.74	183.08	226.11	240.80	261.27	283.48	
10"	224.33	243.40	300.60	320.14	347.35	376.87	
12"	279.93	303.72	375.10	399.48	433.44	470.28	

<u>Connection Fees:</u>	Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-16	
<u>Sewer:</u>			20%		30.00%	7.50%	
\$ 7,500	\$ 9,750	11,700	15,210	19,773	21,256	3/4" Tap	
\$ 16,875	\$ 21,938	26,325	34,223	44,489	47,826	1" Tap	
\$ 32,500	\$ 42,250	50,700	65,910	85,683	92,109	1 1/2" Tap	
\$ 51,250	\$ 66,625	79,950	103,935	135,116	145,249	2" Tap	
\$ 101,250	\$ 131,625	157,950	205,335	266,936	286,956	3" Tap	
\$ 157,500	\$ 204,750	245,700	319,410	415,233	446,375	4" Tap	
\$ 313,750	\$ 407,875	489,450	636,285	827,171	889,208	6" Tap	
\$ 501,250	\$ 651,625	781,950	1,016,535	1,321,496	1,420,608	8" Tap	
\$ 720,000	\$ 936,000	1,123,200	1,460,160	1,898,208	2,040,574	10" Tap	
\$ 938,750	\$ 1,220,375	1,464,450	1,903,785	2,474,921	2,660,540	12" Tap	
<u>Water:</u>			23.50%		8.50%	8.50%	
\$ 4,000	\$ 4,340	5,360	5,815	6,310	6,846	3/4" Tap	
\$ 8,125	\$ 8,816	10,887	11,813	12,817	13,906	1" Tap	
\$ 15,000	\$ 16,275	20,100	21,808	23,662	25,673	1 1/2" Tap	
\$ 23,250	\$ 25,226	31,154	33,803	36,676	39,793	2" Tap	
\$ 45,250	\$ 49,096	60,634	65,788	71,380	77,447	3" Tap	
\$ 70,000	\$ 75,950	93,798	101,771	110,422	119,807	4" Tap	
\$ 138,750	\$ 150,544	185,922	201,725	218,871	237,476	6" Tap	
\$ 221,250	\$ 240,056	296,469	321,669	349,011	378,677	8" Tap	
\$ 317,500	\$ 344,488	425,442	461,605	500,841	543,413	10" Tap	
\$ 413,750	\$ 448,919	554,415	601,540	652,671	708,148	12" Tap	

<u>Fire Suppression:</u>			23.50%		8.50%	8.50%	
\$ 1,585	\$ 1,720	2,124	2,304	2,500	2,713	3" Line	
\$ 3,170	\$ 3,439	4,248	4,609	5,001	5,426	4" Line	
\$ 6,340	\$ 6,879	8,495	9,218	10,001	10,851	6" Line	
\$ 9,510	\$ 10,318	12,743	13,826	15,002	16,277	8" Line	
\$ 12,680	\$ 13,758	16,991	18,435	20,002	21,702	10" Line	
\$ 15,851	\$ 17,198	21,240	23,045	25,004	27,130	12" Line	

(Out of Town Rates = Double In-Town Rate)

Example of Utility Bill

[before and after increase]

Water/Sewer/Garbage

	Before 7.1.14	After 7.1.14	Monthly difference	Yearly difference
3000 gallons				
Water	9.31	9.92		
Sewer	15.72	17.30		
Garbage	13.75	13.75		
	\$ 38.78	\$ 40.97	\$ 2.19	\$ 26.28
7000 gallons				
Water	41.26	43.96		
Sewer	69.84	76.82		
Garbage	13.75	13.75		
	\$ 124.85	\$ 134.53	\$ 9.68	\$ 116.16

Water rate increase	6.50%
Sewer rate increase	10.00%
Garbage Rate	0.00%

this example based on a 96 gallon container

User Fee Structure

Department	Description	FY12 Amount				
Electric	Electric Meter Inspection [1st within 12 months]	no charge				
	Electric Meter Inspection [after 12 months]	25.00	per inspection			
	Installation of Pole for Dusk to Dawn light	150.00				
	Underground Utility Inspection	50.00	per inspection			
Police	Accident Report	5.00	per report			
DES & PW	After hour shut-off calls [water]	25.00				
	Construction Specifications	15.00				
	Excavation for Swer Clean out Installation	350.00				
	Grease Trap Inspection [3rd and all subsequent]	50.00	per inspection			
	Recreational Vehicle Septic Tank Dump	17.50	each			
	Septic Tank Waste	50.00	per 1,000 gallons			
	Temporary Hydrant Meter Deposit	400.00	5/8" meter			
		1,500.00	>5/8" meter			
				an agreement for reading of meter must be signed		
		Tires on rim [not to exceed 16.5 inches]	2.50	per tire		
		Tires without rim [not to exceed 16.5 inches]	1.50	per tire		
		Tires over 16.5 inches [with or without rim]	3.00	per tire		
		Water Meter Test [2nd or subsequent test]	25.00	each		
		White Goods Disposal, commercial	15.00	per item		
		White Goods Disposal, Residential	no charge			
		Freion removal [from white goods commercial or res]	15.00	per item		
		Yard Waste Disposal - Commercial - Large Truck	50.00			
		Yard Waste Disposal - Commercial - Pickup Truck	25.00			
		Yard Waste Disposal - Residential [Town decal]	no charge			
		On-Call Refuse Collection	no charge	up to 20 bags	1 per fiscal year per residence [address]	
				> 20 bags	100.00	
		On-Call Refuse Collection [2nd in fiscal year]			50.00	
		On-Call Refuse Collection [3rd in fiscal year]			100.00	
	On-Call Refuse Collection [4nd in fiscal year]			200.00		
Finance	Bad check charge	35.00				
	Credit Card Convience fee	2.35%	.25 transaction			
	Penalty on utility bill after orginial due date	2%				
	Late fee on utility bill after 2nd due date	10.00				
	Reconnection fee [non payment]	20.00	30.00	40.00	50.00	
	Work order fee	5.00				
	Tampering with electric or water meter fee	1,000.00			-	
	Copies	0.15	each			
Misc	Complete copy of Town Code	100.00				
	Update service, Town code	40.00	per year			
	Filing fee - Right of Way Vacation	100.00				
Planning & Zoning	Administrative Variance - processing fee	100.00				
	BAR request - processing fee	100.00				
	BZA application - processing fee	300.00				
	Business Licence Zoning clearnance	10.00				
	Certificate of Compliance - issuing	25.00				
	Application amend Comprehensive Plan - Processing	400.00				
	Copy of Comprehensive Plan	20.00	each			
	Amendment to Zoning Ordiance - processing	400.00				
	Rezoing Applicion - processing	450.00				
	Sign Permit Application [Entrance Corridor]	75.00				
	Sign Permit Application [Permanent]	50.00				
	Sign Permit Application [Temporary]	25.00				
	Special use Permit Application	400.00				
	Copy of Zoning Ordiance	15.00				
	Zoning Permit, Commercial Accessories/Additions	100.00				
	Zoning Permit, Residential Accessories/Additions	25.00				
	Zoning Permit, Multi-Family Residential Dwelling	100.00				
Zoning Permit, New Commercial	100.00					
Zoning Permit, New Single Family Dwelling	75.00					

Transfer Formula - Justification accepted by Auditors

	Salaries and Fringe Benefits	Operating Expenses	Capital		Salaries and Fringe Benefits for General	Salaries and Fringe Benefits for Electric	Salaries and Fringe Benefits for Water	Salaries and Fringe Benefits for Sewer	Salaries and Fringe Benefits for Refuse
Council/Clerk	96,780	129,360		Council/Clerk	24,195	44,519	12,581	13,549	2,903
Town Manager	233,730	18,725		Town Manager	58,433	107,516	30,385	32,722	7,012
HR/Insurance	226,580	383,600		HR/Insurance	56,645	104,227	29,455	31,721	6,797
Info Tech	148,285	179,585	346,332	Info Tech	37,071	68,211	19,277	20,760	4,449
Fin - Admin	210,615	5,500		Fin - Admin	52,654	96,883	27,380	29,486	6,318
Fin - Customer Service	425,390	102,950		Fin - Customer Service	106,348	195,679	55,301	59,555	12,762
Fin - Purchasing	91,380	4,135		Fin - Purchasing	22,845	42,035	11,879	12,793	2,741
Town Attorney	350,175	48,750	6,000	Town Attorney	87,544	161,081	45,523	49,025	10,505
Automotive	332,870	54,600	62,200	Automotive	83,218	153,120	43,273	46,602	9,986
Gen Properties	131,110	125,400	35,000	Gen Properties	32,778	60,311	17,044	18,355	3,933
	\$ 2,246,915	\$ 1,052,605	\$ 449,532		\$ 561,729	\$ 1,033,581	\$ 292,099	\$ 314,568	\$ 67,407

Planning / Zoning	362,175	63,200	25,000	Planning / Zoning	342,375	13,500	13,500	13,500	67,500
Police	3,168,640	350,990	260,285	Police	3,383,015	113,400	113,400	113,400	56,700
					\$ 4,287,119	\$ 1,160,481	\$ 418,999	\$ 441,468	\$ 191,607

Revenue to get %				Operating for General	Operating for Electric	Operating for Water	Operating for Sewer	Operating for Refuse
General/Street Fund	8,819,100	25%	Council/Clerk	32,340	59,506	16,817	18,110	3,881
Sale of Services (only)			Town Manager	4,681	8,614	2,434	2,622	562
Electric	16,325,000	46%	Human Resources	95,900	176,456	49,868	53,704	11,508
Water	4,475,000	13%	Info Tech	44,896	82,609	23,346	25,142	5,388
Sewer	5,050,000	14%	Fin - Admin	1,375	2,530	715	770	165
Solid Waste	943,800	3%	Fin - Customer Service	25,738	47,357	13,384	14,413	3,089
	<u>35,612,900</u>		Fin - Purchasing	1,034	1,902	538	579	124
			Town Attorney	12,188	22,425	6,338	6,825	1,463
			Automotive	13,650	25,116	7,098	7,644	1,638
			Gen Properties	31,350	57,684	16,302	17,556	3,762
				\$ 263,151	\$ 484,198	\$ 136,839	\$ 147,365	\$ 31,578

Formula based on revenue received through tax dollars or sale of services (this is recommended by auditors)
Apply this percentage back to all departments that support enterprise funds

Departments included in this formula all assist in some manner to the daily operations of the enterprise funds

	Capital for General	Capital for Electric	Capital for Water	Capital for Sewer	Capital for Refuse
Council/Clerk	-	-	-	-	-
Town Manager	-	-	-	-	-
Human Resources	-	-	-	-	-
Info Tech	86,583	159,313	45,023	48,486	10,390
Fin - Admin	-	-	-	-	-
Fin - Customer Service	-	-	-	-	-
Fin - Purchasing	-	-	-	-	-
Town Attorney	1,500	2,760	780	840	180
Automotive	15,550	28,612	8,086	8,708	1,866
Gen Properties	8,750	14,700	3,850	4,900	1,050
	\$ 112,383	\$ 205,385	\$ 57,739	\$ 62,934	\$ 13,486

Total contribution from Enterprise Funds

	Electric	Water	Sewer	Refuse
Salaries/Benefits	\$ 1,160,481	\$ 418,999	\$ 441,468	\$ 191,607
Operating	\$ 484,198	\$ 136,839	\$ 147,365	\$ 31,578
Capital	\$ 205,385	\$ 57,739	\$ 62,934	\$ 13,486

Total Allowed for Transfer **\$ 1,850,064** **\$ 613,577** **\$ 651,767** **\$ 236,672**

FY09 Adopted amounts	\$ 920,000	\$ 389,950	\$ 389,950	\$ 82,000
FY10 Adopted amounts	\$ 1,000,000	\$ 396,772	\$ 489,950	\$ 102,000
FY11 Adopted amounts	\$ 1,000,000	\$ 396,772	\$ 489,950	\$ 102,000
FY12 Adopted amounts	\$ 1,471,000	\$ 421,000	\$ 489,950	\$ 122,000
FY13 Adopted amounts	\$ 1,471,000	\$ 623,000	\$ 735,200	\$ 19,260
FY14 Adopted amounts	\$ 1,471,000	\$ 623,000	\$ 705,200	\$ 30,510

Proposed FY15 **\$ 1,471,000** **\$ 663,355** **\$ 750,000** **\$ 67,230**

FY15 increase in water and sewer to off set refuse inability to meet transfer over increase to allow budget to balance as a whole..with existing revenue staying the same

	CAFR FY06	CAFR FY07	CAFR FY08	CAFR FY09	CAFR FY10	CAFR FY11	CAFR FY12	CAFR FY13
General Fund	6,953,870	7,956,317	6,633,606	6,467,751	6,467,751	6,247,455	6,222,986	6,372,986
Electric	9,446,911	6,751,263	8,430,331	8,823,758	9,228,878	7,622,619	7,224,091	8,090,859
Water	13,817,551	12,447,573	7,805,032	6,118,801	5,264,439	5,297,486	4,838,039	5,369,225
Sewer	2,486,918	3,685,337	3,416,780	3,571,384	5,973,338	6,411,437	4,718,966	6,363,393
Refuse	253,090	168,127	26,963	(2,616)	(123,208)	(172,029)	(344,598)	(383,159)

Projected Fund Balances Ending June 2014

	Fund Balance 6/30/11 CAFR	Fund Balance 6/30/12 CAFR	Fund Balance 6/30/13 CAFR	Outstanding Obligations FY13	OPBE & Compensation liability	Amendments FY14	3 Months Reserves	Total expected 6/31/14
General Fund	6,247,455	6,222,986	6,372,986	(1,059,756)	(1,143,315)	\$ (367,014)	(2,992,936)	\$ 809,965
Electric	7,622,619	7,224,091	8,090,859	(582,125)	(247,777)	\$ -	(4,132,575)	\$ 3,128,382
Water	5,297,486	4,838,039	5,369,225	(1,102,991)	(315,250)	\$ (60,000)	(1,144,534)	\$ 2,746,451
Sewer	6,411,437	4,718,966	6,363,393	(2,769,311)	(293,490)	\$ (260,000)	(1,083,329)	\$ 1,957,263
Refuse	(172,029)	(334,598)	(383,159)	(10,000)	(174,068)	\$ -	(245,825)	\$ (813,052)

\$ 7,829,009