

# Town of Front Royal Annual Budget

2015-2016





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

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Town Manager  
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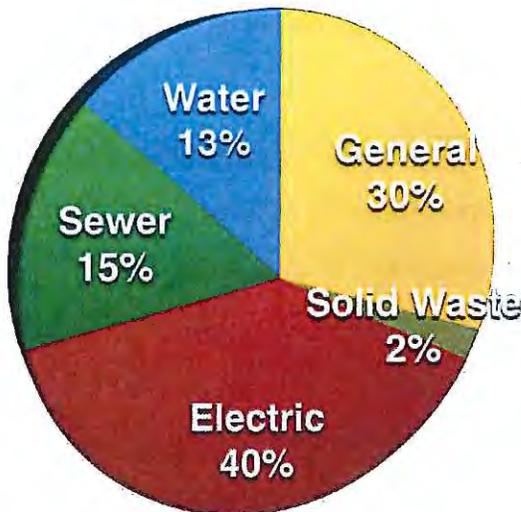
March 30, 2014

The Honorable Mayor Timothy W. Darr  
The Honorable Vice-Mayor Hollis L. Tharpe  
The Honorable Councilman John P. Connolly  
The Honorable Councilman Bébhinn C. Egger  
The Honorable Councilman Daryl L. Funk  
The Honorable Councilman Bret. W. Hrbek  
The Honorable Councilman Eugene R. Tewalt

RE: Town Manager Proposed FY 2015-2016 Budget

Dear Mayor Darr and Members of Town Council:

I respectfully offer the proposed FY 2015-2016 Budget as a plan for the Town's delivery of services and capital investment in the upcoming fiscal year. The presented balanced budget conforms to the guidance, goals, and fiscal policies established by Town Council, and complies with state law.

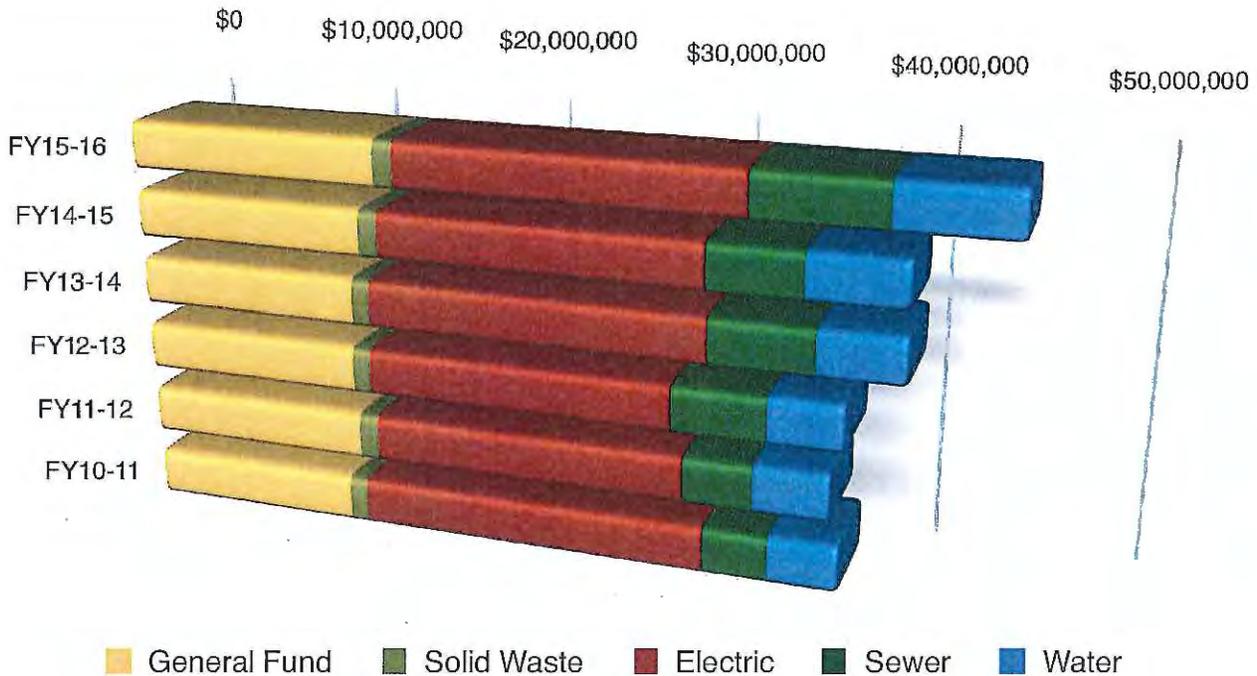


● General ● Solid Waste ● Electric  
● Sewer ● Water

The Total Budget as presented is **\$44,240,785** composed of **\$13,354,935** for General Fund (30%), **\$5,789,500** for the Water Fund (13%), **\$6,465,000** for the Sewer Fund (15%), **\$1,015,500** for the Solid Waste Fund (2%), and **\$17,615,850** for the Electric Fund (40%). Overall, this represents a 12.1% increase in the presented budget from the FY 2014-2015 Budget. However, this increase includes \$2,916,400 in the Water and Sewer funds that are identified to be transferred to their respective fund balances and an increase of \$810,000 in anticipated power purchased in our Electric Fund. Deducting these amount results in an overall budget of **\$40,514,385**, an actual increase of **2.65%** from last years budget.

## FY2015-2016 BUDGET MESSAGE

The following chart presents the five year history of the Towns' budgets compared with the Proposed FY 2015-2016 Budget.



The proposed budget for FY 2015-2016 reflects the necessary staffing, operating, and capital costs to ensure that the Town continues to operate in a progressive and fiscally appropriate manner. The Town has balanced the General Fund portion of the proposed budget with revenue generated from the existing tax rates. The Enterprise Funds are funded within their current rate structures with the exception of Sewer Fund in which we propose a rate reduction of 6.5%. The proposed budget for FY 2015-2016 is as follows:

<u>FUND</u>	<u>FY 15-16</u>	<u>FY 14-15</u>	<u>DIFFERENCE</u>	<u>PERCENT DIFF</u>
GENERAL	\$13,354,935	\$12,385,950	\$968,985	107.8%
SOLID WASTE	\$1,015,500	\$996,800	\$18,700	101.9%
ELECTRIC	\$17,615,850	\$16,645,780	\$970,070	105.8%
SEWER*	\$6,465,000	\$4,683,205	\$1,781,795	138.0%
WATER*	<u>\$5,789,500</u>	<u>\$4,758,395</u>	<u>\$1,031,105</u>	<u>121.7%</u>
<b>TOTAL</b>	<b>\$44,240,785</b>	<b>\$39,470,130</b>	<b>\$4,770,655</b>	<b>112.1%</b>

\*Again, it is important to note that the Sewer and Water Funds include \$2,916,400 in funding that is to be transferred to their individual Fund Reserves to cover future debt and capital expenditures.

## **FY2015-2016 BUDGET MESSAGE**

The proposed budget represents the dedication and efficiency of all of our Town employees. Without the staff that serve our citizens, the Town could not maintain the high level of service at the recognized low tax and utility rates that we enjoy. I would like to thank our Department Heads and their senior staff members for presenting budget requests that transitioned into the presented Budget. As you review the individual Department budgets, you will realize that they have worked to establish efficient operations to deliver the services and improvements necessary for the continued improvement of our Town.

I would also like to recognize Kim Gilkey-Breeden, Director of Finance, and BJ Wilson, Finance Manager, for their work in the preparation of this proposed budget. Mr. Wilson and Ms. Breeden assembled the budget requests into this document and assisted in determining the best solutions to balance the needs of our citizens with the financial resources available to the Town.

### **BUDGET HIGHLIGHTS**

The proposed FY 2015-2016 Budget reflects the advertised tax rates being considered by Town Council at the March 30th Special Meeting. The budget does not propose an increase in utility or solid waste collection rates. In fact, staff are proposing that the Sewer rates be reduced by 6.5% with the adoption of this Budget.

I am pleased to include in this proposed budget a merit raise of \$1.00 per hour for each of our employees. Due to the economic downturn, the Town has not been able to fund a merit raise for our employees since 2007. In addition, funding for incentive programs in various Departments is also proposed, as the Town is now challenged by both the public and private sector recognizing the skills and talents of our employees. These incentive programs will include salary adjustments and one-time bonuses. Staff will develop details for these incentives and present to Council for consideration during the 2016 Fiscal Year.

The proposed budget also includes six new positions, and continued funding of the Community Resource Officer recently established in our Police Department. One of the proposed positions is the Event/Marketing Coordinator position that we hope will be jointly funded with the Northern Shenandoah Valley Regional Commission.

The proposed budget includes the reclassification of our Finance Director to Assistant Town Manager/ Finance Director. Council has previously set a goal to develop succession planning for periods when I am attending conferences and other out-of-Town events.

As recommended by the Town's Auditing Consultant, the proposed budget will remove the Town supplemented retirement health insurance benefit for new employees hired after July 1, 2015. As our Auditor indicated, this benefit has become a significant fiscal liability to the Town and will only increase if this benefit is not removed.

The budget includes the financed purchase of a new bucket truck for our Energy Services Department, a street sweeper for the Street Maintenance Division, and a rear load Garbage Truck for Solid Waste Management.

## **FY2015-2016 BUDGET MESSAGE**

The Town's health insurance rates increased 6.5% with the increase distributed at the same ratios established last year for Town and Employee contributions. The proposed merit raise will exceed the increased contribution from all employees.

The following capital projects and capital initiatives are included in the proposed budget:

Construction of Leach Run Parkway	Design & Construction of Criser Road Bridge
John Marshall Highway Pavement Restoration	Design of Police Headquarters
Vehicle & Equipment Replacement	Fleet Maintenance Shop HVAC (2nd year Fund)
Construction of Water Plant & System Upgrades	Construction of Wastewater Treatment Plant Upgrades
Construction of Catlett Mountain Repairs	

### **FUND OVERVIEW**

As discussed earlier, the proposed budget is balanced between anticipated revenue sources and the expenses to accomplish service and capital improvement delivery in FY2015-2016. The Town's budget is composed of five Funds: General, Solid Waste, Electric, Water, and Sewer. Each Fund relies on their individual sources for revenue. The Enterprise Funds of Solid Waste, Electric, Water, and Sewer rely on revenue from the rates for service delivery. The General Fund receives funding from a number of sources.

### **GENERAL FUND**

The General Fund budget for FY 2015-2016 is \$13,354,935 which includes 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.		

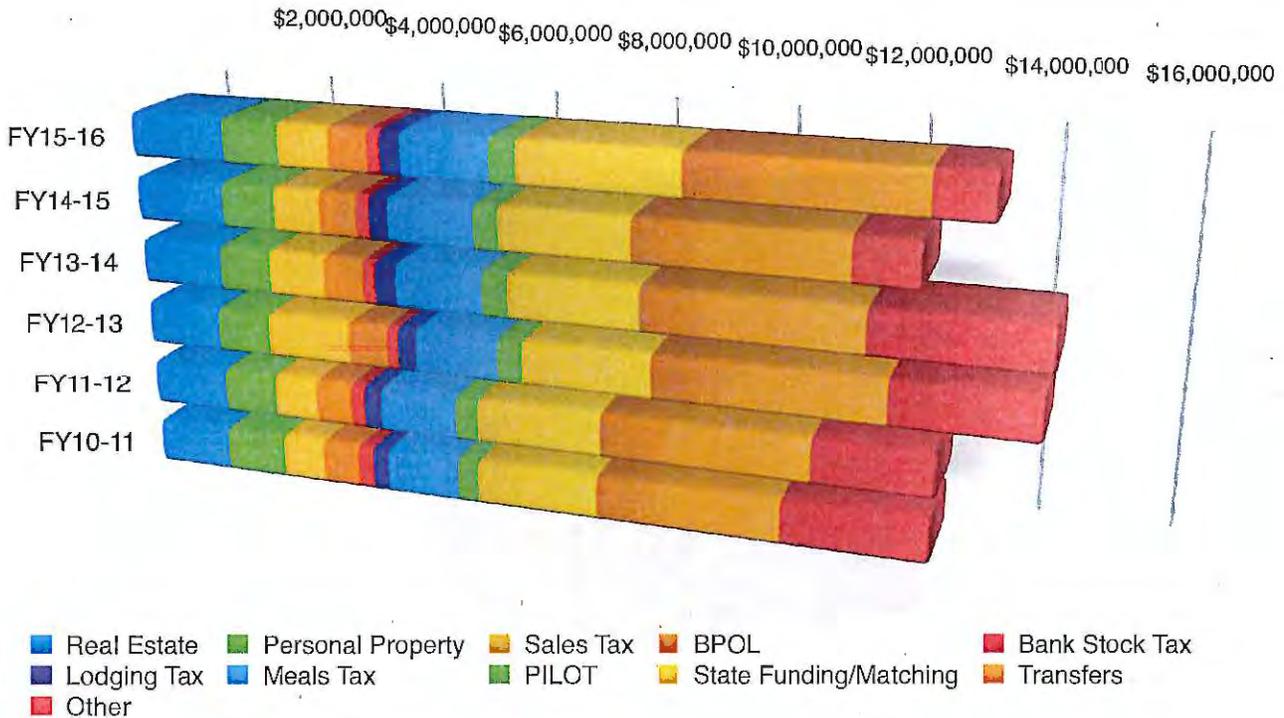
The Town's General Fund received funding from a number of revenue sources. The primary tax sources include Real Estate, Personal Property, Sales, BPOL, Lodging, and Meals. Additional significant sources are also our PILOT fees, Enterprise Fund transfers, and State funding.

All General Fund tax rates are proposed to remain at the current FY 2014-2015 rates. Due to the recent property reassessment program conducted by Warren County, the Real Estate Tax rate of \$0.13 per \$100 valuation is the equivalent of a \$0.0025 increase. The Town has previously increased the Real Estate Tax rate with the increased funding dedicated towards construction of Leach Run Parkway, the new Police Headquarters, and Main Street extended through the Avtex Site.

## FY2015-2016 BUDGET MESSAGE

Transfers from the Enterprise Funds continue to be based upon the funding formula approved by our Audit Consultant.

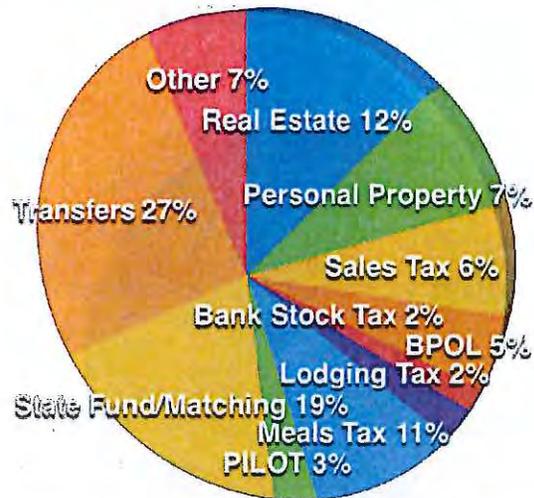
The following graph depicts the history of revenue sources for General Fund.



The Town has realized slight increases in revenue from BPOL, Lodging Tax, Meals Tax, and our PILOT fees. The Town has entered two significant Revenue Sharing Projects (Criser Road Bridge & John Marshall Highway) that have increased our State Matching revenue.

The chart to the right demonstrates the breakdown of General Fund revenue sources for Fiscal Year 2015-2016.

Although development of the Avtex Property could occur in FY 2015-2016, all revenue predictions are based upon historical trends with no significant new sources included to maintain a conservative budget approach.

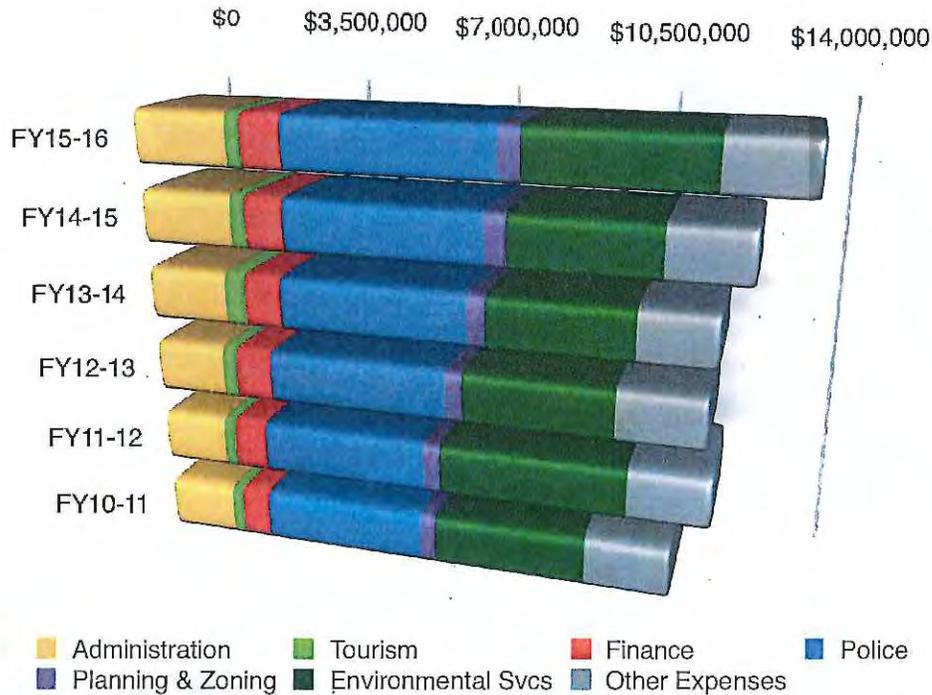


- |                           |                        |
|---------------------------|------------------------|
| ● Real Estate 12%         | ● Personal Property 7% |
| ● Sales Tax 6%            | ● BPOL 5%              |
| ● Bank Stock Tax 2%       | ● Lodging Tax 2%       |
| ● Meals Tax 11%           | ● PILOT 3%             |
| ● State Fund/Matching 19% | ● Transfers 27%        |
| ● Other 7%                |                        |

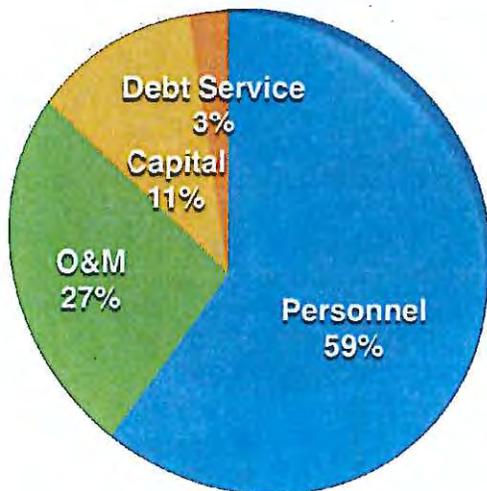
## FY2015-2016 BUDGET MESSAGE

Outside of the addition of the proposed merit raises, new positions in our Police Department, the joint position with the NSVRC, incentives, and the additional capital expenditures in our Streets Division of the Environmental Services Department, expenditures in General Fund have remained generally consistent with last year

The following graph demonstrates the five year history of General Fund expenses in terms of general



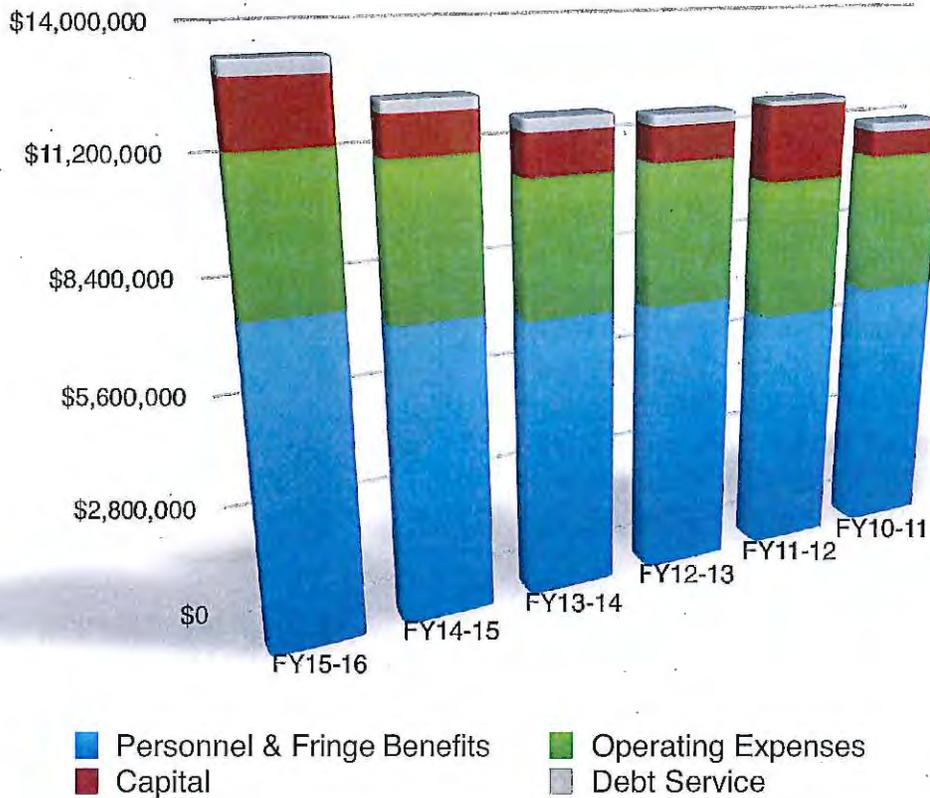
expense.



Expenditures in the General Fund are allocated in four major areas: Personnel, Operating Expenses (O&M), Capital, and Debt Service. Personnel includes the salaries and benefits for the staff involved in the various work efforts. Operating Expenses are the costs for maintenance contracts, supplies to perform daily tasks, safety equipment, apparel, and other regular expenditures to fulfill service delivery. Capital includes one-time expenses for vehicle/equipment replacement, individual project costs, and property acquisition. Debt Service is the expense to finance certain capital projects. The chart to the left summarizes the FY 2015-2016 allocations for General Fund.

## FY2015-2016 BUDGET MESSAGE

The following graph represents the historical allocations for the 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.

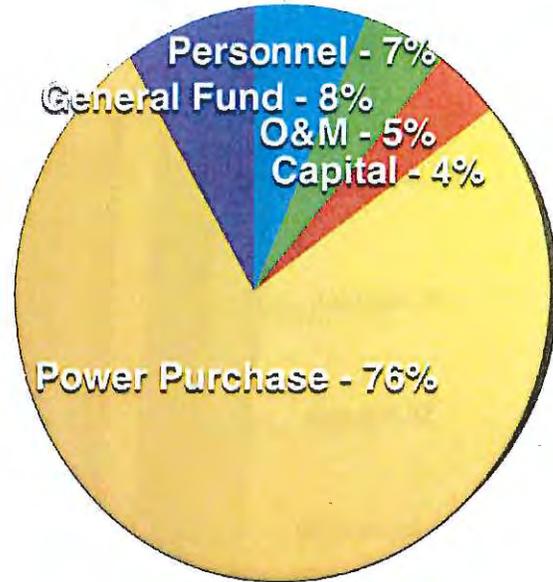
Each Enterprise Fund operation is managed as an independent operation with oversight and assistance from the services from the General Fund. Assistance in the form of management, human resources, risk management, legal services, financial services, and computer/network assistance are provided by Departments 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.

## FY2015-2016 BUDGET MESSAGE

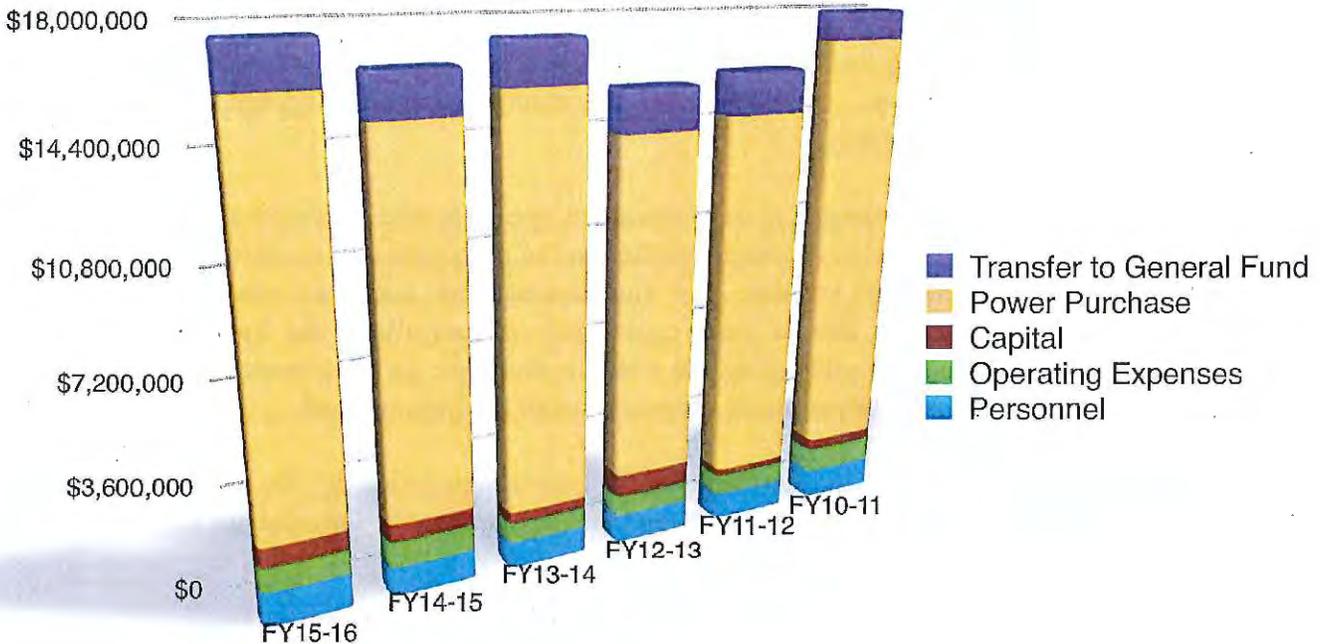
### ELECTRIC FUND

The Town's Energy Services Department is responsible for the purchase and distribution of electricity to our customers. The Town is a 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 FY 2015-2016 is \$17,615,850. Expenditures in the Electric Fund are allocated to five major areas of expense: Personnel, Operating Expenses (O&M), Capital, Power Purchase, and Transfer to General Fund. The Town purchases power from a number of sources including those generation facilities of which the Town owns a share through AMP. The chart to the right summarizes the allocations for the FY 2015-2016 proposed budget:



The Town has developed a power purchase program whereby the Town diversifies our power acquisition needs among a number of sources with various power generation fuels (ie coal, natural gas, hydroelectric, wind, etc.) so that any disruption of fuel source will not pose a significant threat to our costs. This program has resulted in stable power purchase expenses for the Town that have been recognized as the lowest residential electric rates in the Commonwealth of Virginia.

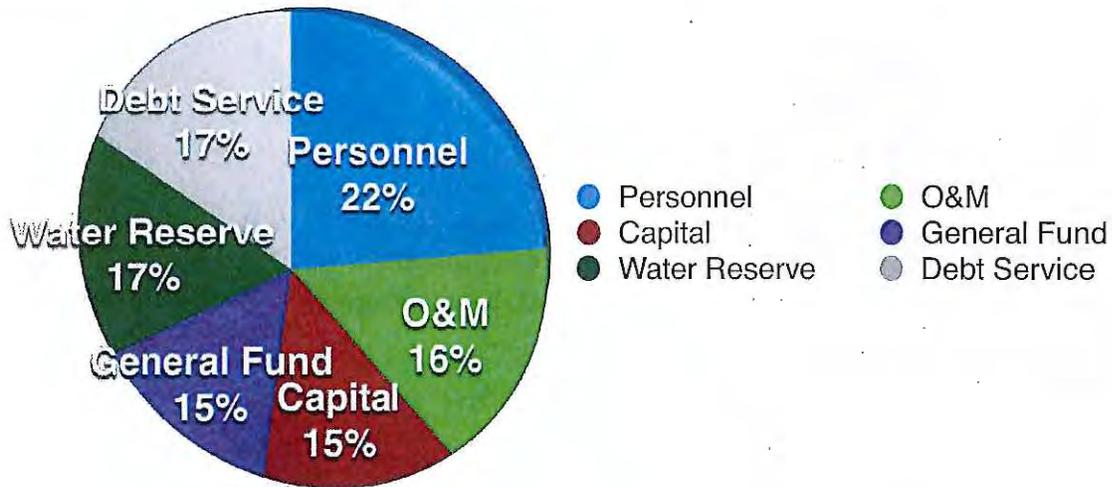
The following graph presents the historical expenses for the Electric Fund:



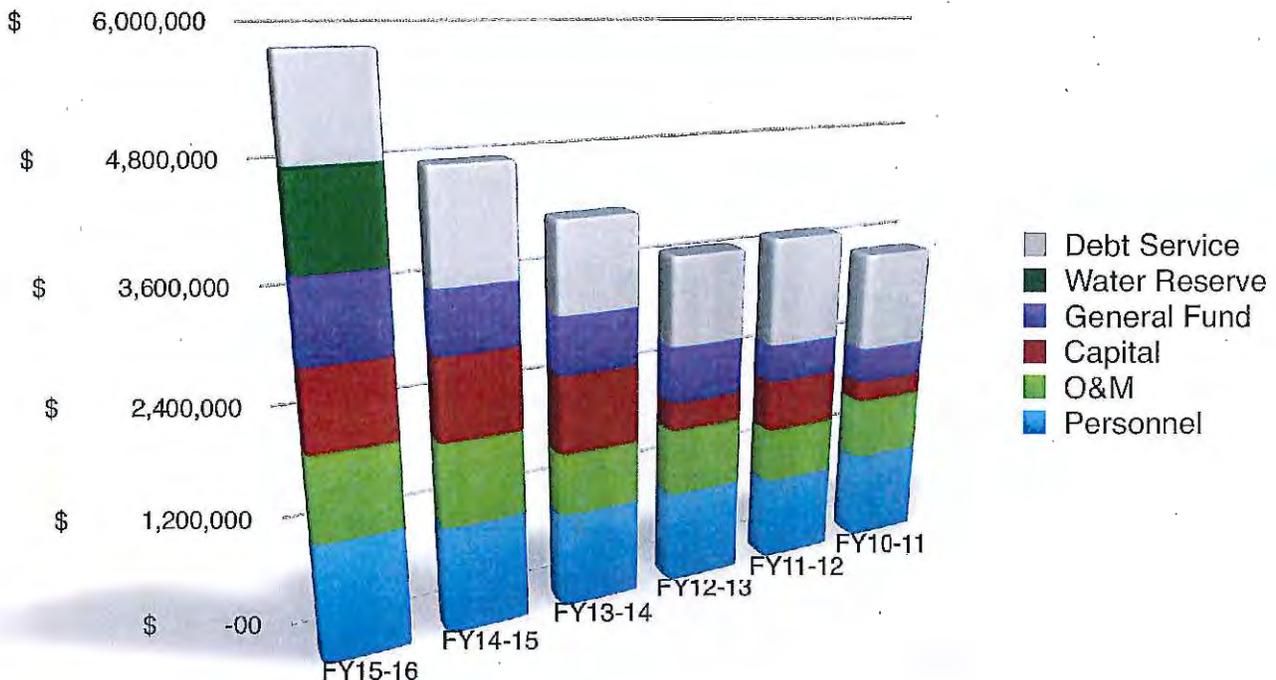
## FY2015-2016 BUDGET MESSAGE

### 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 constructing improvements to the Water Treatment Plant and to the distribution system to comply with the recently adopted water quality regulations. The proposed budget for FY 2015-2016 is \$5,789,500. Expenditures in the Water Fund are allocated to six major areas of expense: Personnel, Operating Expenses (O&M), Capital, Debt Service, Transfer to General Fund, and Transfer to Water Reserve (\$960,180). The following chart summarizes the allocations for the FY 2015-2016 proposed budget.



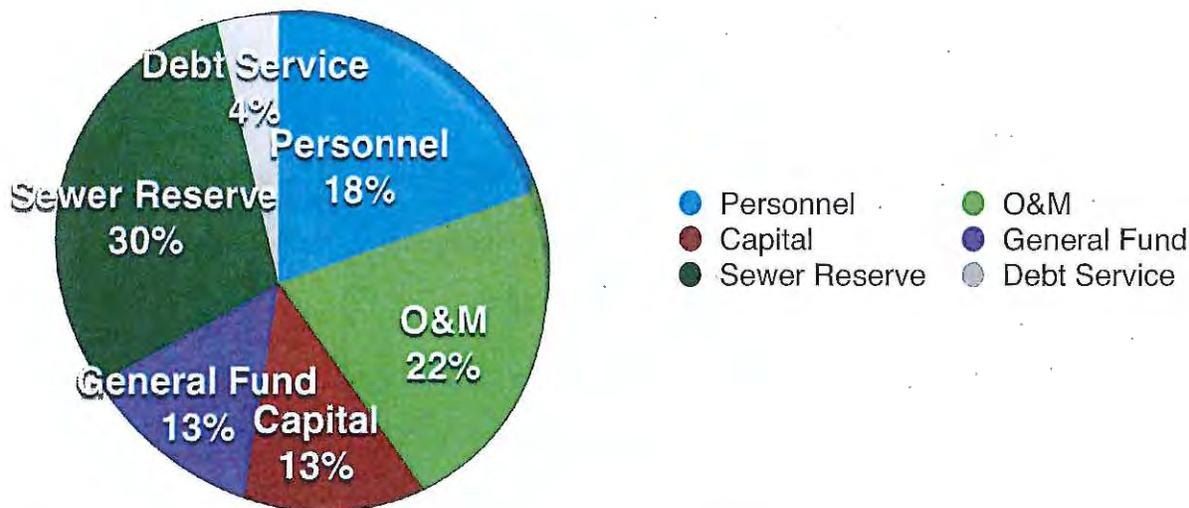
The following graph presents the historical allocations for the Water Fund.



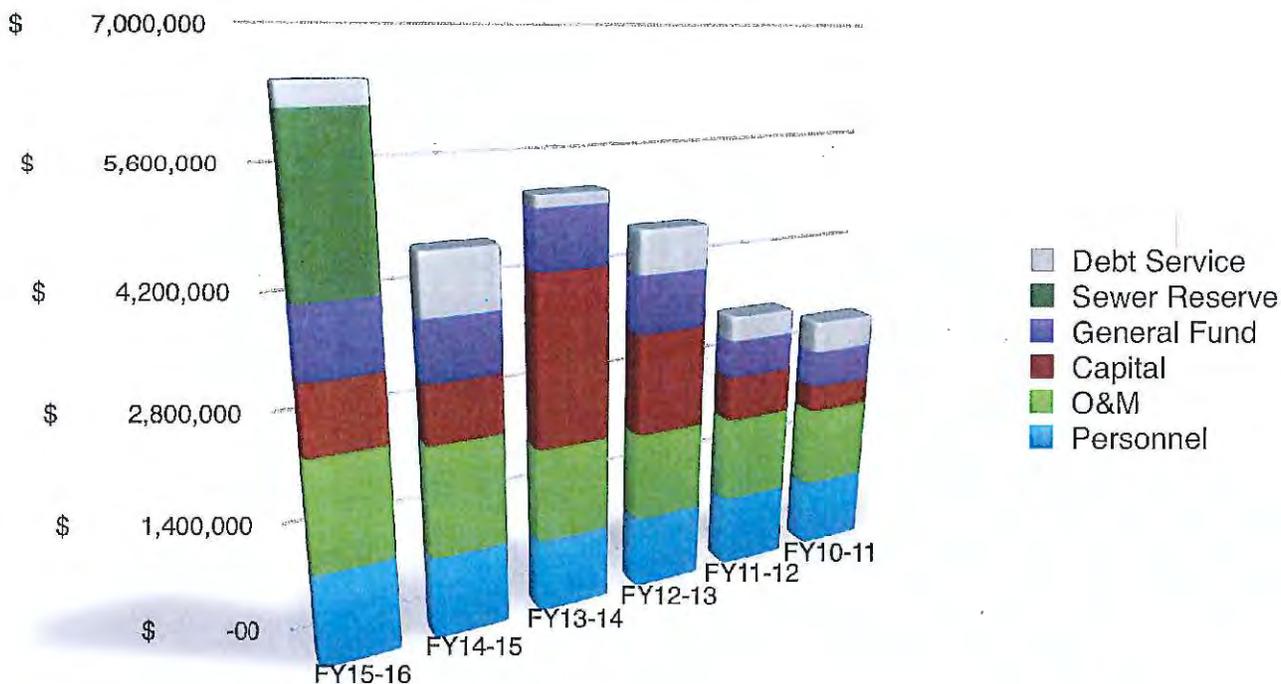
## FY2015-2016 BUDGET MESSAGE

### 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 constructing improvements to the Wastewater Treatment Plant to comply with the recently adopted discharge quality regulations. The proposed budget for FY 2015-2016 is \$6,465,000. Expenditures in the Sewer Fund are allocated to six major areas of expense: Personnel, Operating Expenses (O&M), Capital, Debt Service, Transfer to General Fund, and Transfer to Sewer Reserve (\$1,956,220). The following chart summarizes the allocations for the FY 2015-2016 proposed budget.



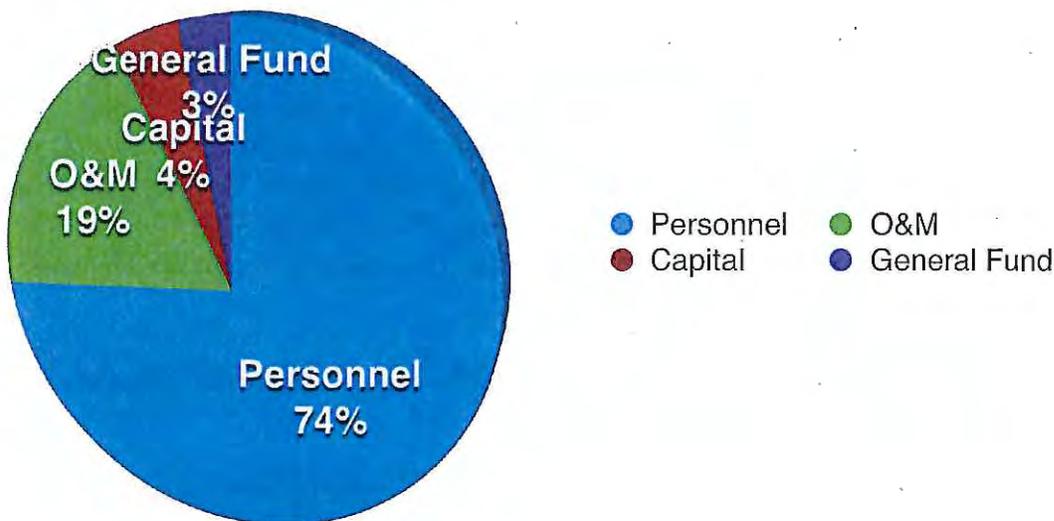
The following graph presents the historical allocations for the Sewer Fund.



## FY2015-2016 BUDGET MESSAGE

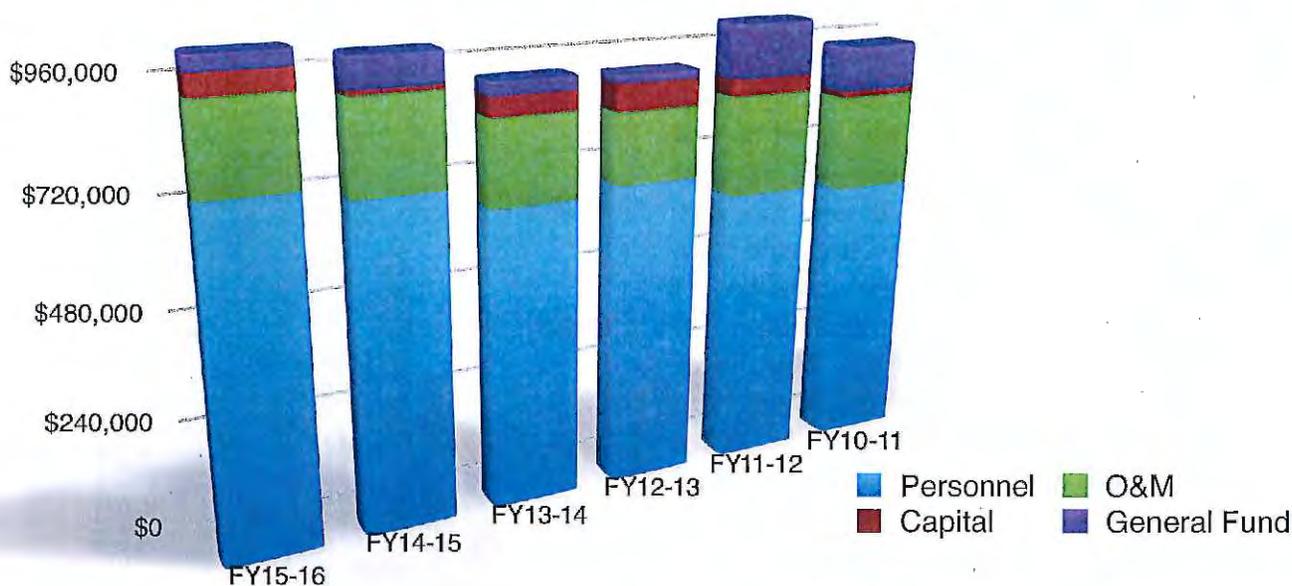
### SOLID WASTE FUND

The Town's Department of Environmental Services is responsible for the collection of solid waste, yard waste, and recyclable materials from our customers. The proposed budget for FY 2015-2016 is \$1,015,500. Expenditures in the Solid Waste are allocated to four major areas of expense: Personnel, Operating Expenses (O&M), Capital, and Transfer to General Fund. The following chart summarizes the allocations for the FY 2015-2016 proposed budget.



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

\$1,200,000



# FY2015-2016 BUDGET MESSAGE

## PERSONNEL

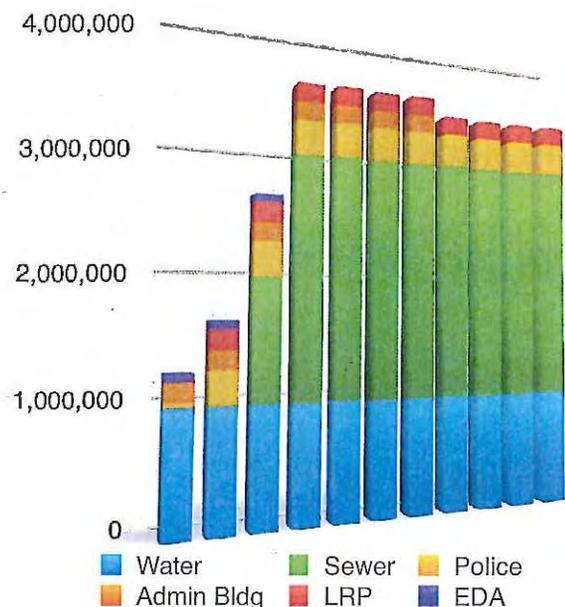
A total of six (6) positions are proposed to be added in the budget for FY 2015-2016. The Event/Marketing Coordinator position that will be jointly funded with the NSVRC is included in the Town Council budget. This position will allow the Town to coordinate events in the Town and work to market our community to new businesses. A new Communications Officer and the Community Resource Officer are included in the Police Department budget. The Communication Officer is needed to provide sufficient coverage for emergency calls to the Police Department; the Community Resource Officer was approved by Town Council in March, 2015 to be included in the FY 2015-2016 budget. A new Line Technician position is included in the Energy Services budget. The Line Technician is necessary to allow the Department to have multiple crews to respond to electric and traffic signal incidents. A new Plant Operator position is included in the Wastewater Treatment Plant budget. With the upgrade to the plant, the Town will be required to have two Operators on each shift; an additional Operator will be proposed in the FY 2016-2017 Budget to meet this requirement. A new Swing Shift Operator position is included in the Water Treatment Plant budget. This position is necessary to ensure two Operators are on duty as required by our permit for the plant.

Incentive plans for various Departments are also included in the budget. Insurance benefits are also provided to the Clerk of Council.

As stated previously, the proposed budget includes the reclassification of our Finance Director to Assistant Town Manager/Finance Director. The Town has added additional Manager positions to the Finance Department in previous Fiscal Years to provide better customer service response to issues requiring Administrative approval. The Finance Director's understanding of Town operations through the administration of the budget allows that position to have a good understanding of Town procedures and programs essential to effectively serve as the Assistant Town Manager.

## DEBT SERVICE

Beginning with this Fiscal Year, the Town's debt will increase significantly as we invest in our capital needs to ensure that Front Royal meet the needs of our citizens and attracts new residents, businesses, and visitor. The Town has undertaken several projects which include the acquisition of the new Administration Building, upgrades to the Water Treatment Plant and the Wastewater Treatment Plant, construction of Leach Run Parkway, design and construction of the Police Headquarters, and design and construction of Main Street through the Avtex Property. The Town will also be retiring our share of EDA debt for Corridor projects. The chart to the right outlines the future major debt issues that the Town will be funding.



## FY2015-2016 BUDGET MESSAGE

The Town is in good position to fund the anticipated debt service for these major projects. We will have discussion with Council as final costs are determined.

### CONCLUSION

The proposed budget for FY 2015-2016 is conservative in its approach to our revenues and forward reaching in its expenditures. The Town will initiate and continue to fund several major projects to better serve our citizens. This proposed budget also offers the Town the opportunity to recognize our employees for their continued dedication and service to the citizens of Front Royal. Finally, the proposed budget documents the Town's sound fiscal planning as demonstrated by our ability to reduce utility rates after undertaking a \$50,000,000 upgrade project.

The budget will also provide the continuation of numerous programs already undertaken by the Town to improve the business climate in Front Royal. The Town will continue to promote and update our [FrontRoyalWork.com](http://FrontRoyalWork.com) website to provide a guide to establishing and expanding business in Front Royal. Our mobile app will continue to be updated to provide a resource to residents and visitors. As new programs are developed, the Town will continue produce informational brochures to provide quick access to program information. The Town will continue to participate in the Development Review Committee meetings to provide one-on-one communication with those developing businesses in Front Royal. The Town will bring the new online zoning and building permit website online in FY15-16 to expedite the review process for our permits. And the Town staff will continue to host our Business Forum as a means of direct communication with the business community,

The goal of this budget is to ensure Front Royal remains an extraordinary destination for visitors and new businesses. This proposed budget is responsible, sustainable, and balanced that provides funding for our core services, invests in our personnel, and plans for our future.

I look forward to working with you as Council considers adopting the budget for FY 2015-2016.

Respectfully,



Steve Burke, PE  
Town Manager



GFOA Certificate  
Budget Appropriations

Fiscal Policy  
[Page 1-10]

Procurement Manual  
[Page 11-28]

Revenue  
[Page 29-38]

General Gov't Expenses  
[Page 39-78]

Non-Departmental  
[Page 79-82]

Department of Energy  
Services  
[Page 83-88]

Department of  
Environmental Services  
[Page 89-108]

Capital Improvements  
[Page 109-118]

Personnel Information &  
Miscellaneous  
[Page 119-136]





Government Finance Officers Association

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Reporting

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**Town of Front Royal  
Virginia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO



APPROPRIATION ORDINANCE  
ANNUAL APPROPRIATION ORDINANCE  
OF THE  
TOWN OF FRONT ROYAL, VIRGINIA

FOR THE FISCAL YEAR ENDING JUNE 30, 2016

AN ORDINANCE MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL  
NECESSARY EXPENDITURES OF THE TOWN OF FRONT ROYAL, VIRGINIA FOR THE  
FISCAL YEAR ENDING JUNE 30, 2016 TO PRESCRIBE THE PROVISOS, TERMS,  
CONDITIONS, AND PROVISIONS WITH RESPECT TO THE TERMS  
APPROPRIATION AND THEIR PAYMENT, AND TO REPEAL ALL ORDINANCES  
WHOLLY IN CONFLICT WITH THIS ORDINANCE, AND ALL PARTS OF ALL  
ORDINANCES INCONSISTENT WITH THIS ORDINANCE TO THE EXTENT OF SUCH  
INCONSISTENCY.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF FRONT ROYAL, VIRGINIA:

SECTION I

That the following sums of money are hereby appropriated for the general governmental purposes herein specified for the fiscal year ending June 30, 2016.

GENERAL FUND EXPENDITURES

General Government	\$1,196,305
Financial Administration	\$881,410
Legal	\$408,335
Law Enforcement Services	\$4,371,325
General Property Maintenance	\$1,088,630
Planning and Zoning Administration - Including Boards and Commissions	\$452,685
Risk Management and Insurances	\$611,200
Economic Development	\$8,600
Information Technology	\$716,045
Transfers and or Contingency Reserves	\$503,440
<hr/> TOTAL GENERAL FUND EXPENDITURES	<hr/> \$10,237,975

STREET FUND EXPENDITURES

Public Works and Inspections	\$358,530
State Highway Maintenance System	\$2,177,690
<hr/> TOTAL STREET FUND EXPENDITURES	<hr/> \$2,536,220

ECONOMIC DEVELOPMENT AND SPECIAL REVENUE FUNDS

Debt obligation - Economic Development	\$193,740
Community Development Projects	\$375,000
Asset Forfeitures - Public Safety	\$12,000
<hr/> TOTAL ECONOMIC AND SPECIAL REVENUE FUNDS	<hr/> \$580,740

and the following sums of money are hereby appropriated for the enterprise operations specified for the year ending June 30, 2016

ELECTRIC FUND EXPENDITURES

Operations	\$2,685,850
Purchase of Electricity	\$13,460,000
Transfer to General Fund and or Contingency Fund	\$1,470,000
<hr/>	
TOTAL ELECTRIC FUND EXPENDITURES	\$17,615,850

WATER FUND EXPENDITURES

Administrative Office	\$127,125
Water Plant Operations	\$1,723,290
Line Maintenance Division	\$1,066,475
Meter Reading	\$102,430
Debt Service	\$970,000
Transfer to General Fund and or Contingency Fund	\$1,800,180
<hr/>	
TOTAL WATER FUND EXPENDITURES	\$5,789,500

SEWER FUND EXPENDITURES

Administrative Office	\$122,000
Sewer Plant Operations	\$2,319,425
Line Maintenance Division	\$960,170
Debt Service	\$257,185
Transfer to General Fund and or Contingency Fund	\$2,806,220
<hr/>	
TOTAL SEWER FUND EXPENDITURES	\$6,465,000

SOLID WASTE FUND EXPENDITURES

Operations	\$982,100
Transfer to General Fund and or Contingency Fund	\$33,400
<hr/>	
TOTAL SOLID WASTE FUND EXPENDITURES	\$1,015,500

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TOTAL ALL FUNDS EXPENDITURES	\$44,240,785

REVENUES  
TO BE PROVIDED AS FOLLOWS

GENERAL FUND

Real Estate Property Tax [\$.0725 per \$100. assessed valuation]	\$970,000
Public Service Property Tax & Tax Penalties	\$42,230
Personal Property Tax [\$.64 per \$100. assessed valuation]	\$587,000
Other Local Taxes	\$4,519,000
Permits and Fees	\$28,000
Fines and Forfeitures	\$150,000
Use of Money and Property	\$65,250
Public Rights-of-Way Use Fees	\$5,000
Intergovernmental	\$615,350
Interfund Transfers:	
Electric Fund	\$1,470,000
Water Fund	\$840,000
Sewer Fund	\$850,000
Solid Waste Fund	\$33,645
Miscellaneous Receipts	\$62,500
<hr/>	
TOTAL GENERAL FUND REVENUE	\$10,237,975

STREET FUND

State Highway Maintenance Funds	\$2,160,000
Use of Money and Property	\$20,780
Street, Curb & Gutter Assessments	\$2,000
Transfer from General Fund	\$353,440
<hr/>	
TOTAL STREET FUND REVENUE	\$2,536,220

ECONOMIC DEVELOPMENT AND SPECIAL REVENUE FUND

Real Estate Property Tax [\$.0175 per \$100 assessed valuation]	
- Economic Development	\$193,740
Asset Forfeiture - Grant Funding	\$12,000
Real Estate Property Tax [\$.04 per \$100 assessed valuation]	
- Community Development	\$375,000
<hr/>	
TOTAL ECONOMIC DEVELOPMENT AND SPECIAL REVENUE FUND	\$580,740

ELECTRIC FUND

Use of Money and Property	\$47,500
Connection Fees	\$100,000
Internal Loan	\$150,000
Sale of Services	\$17,293,850
Miscellaneous Receipts	\$24,500
<hr/>	
TOTAL ELECTRIC FUND REVENUE	\$17,615,850

WATER FUND

Use of Money and Property	\$44,000
Antenna Rentals	\$70,000
Sale of Services	\$5,600,000
Connection Fees	\$75,000
Miscellaneous Receipts	\$500
<hr/> TOTAL WATER FUND REVENUE	<hr/> \$5,789,500

SEWER FUND

Use of Money and Property	\$44,000
Sale of Services	\$6,320,000
Connection Fees	\$100,000
Miscellaneous Receipts	\$1,000
<hr/> TOTAL SEWER FUND REVENUE	<hr/> \$6,465,000

SOLID WASTE FUND

Use of Money and Property	\$22,000
Sale of Services	\$ 993,500
Miscellaneous Receipts	
<hr/> TOTAL SOLID WASTE FUND REVENUE	<hr/> \$1,015,500

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TOTAL ALL FUNDS REVENUES	\$44,240,785
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SECTION II

All monies appropriated as shown by the items contained in Section I are appropriated upon the provisos, terms, conditions and provisions hereinafter set forth in connection with said items and those set forth in this section.

Paragraph One

I. To provide for the current and other expenditures of the Town of Front Royal, Virginia; for the fiscal year beginning July 1, 2015 and ending June 30, 2016 the tax rates have been set at:

A. Upon all real estate the rate shall be set at \$0.13 per \$100. assessed valuation.

B. Upon all personal property and machinery and tools the rate shall remain set at \$0.64 per \$100. of assessed valuation. Except, that personal property described in Town of Front Royal Code 75-40(B), that has been specifically accepted for special classification by the designated official shall remain at \$0.32 per \$100. of assessed valuation for such volunteer fire or rescue members' single vehicle used to respond to calls or perform other official duties.

II. Assessed valuation of property shall be determined and certified to the Town of Front Royal by the Commissioner of the Revenue of Warren County, and the State Corporation Commission on Public Service Corporation Property. All taxes 1st installment shall be due payable on or before

June 5, 2015 and second installment due on or before December 5, 2015. For taxes not paid on or before due date for each installment a penalty of ten percent of the tax due will be added to the tax due. Interest at the annual rate of ten percent of the tax due will be added after December 31, 2015 on all unpaid taxes.

### III. Proration of Personal Property Tax

A. Tax levied and prorated on monthly basis. Tangible personal property tax shall be levied and collected on motor vehicles, trailers and boats which have acquired a situs within the Town after January 1 of any tax year for the remaining portion of the tax year. When any person acquires a motor vehicle, trailer or boat with situs in the Town after January 1 and situs remains in the Town after such acquisition, the tax shall be assessed against the new owner for the remainder of the tax year. Such tax shall be prorated on a monthly basis. For purposes of proration, a period of more than one-half of a month shall be counted as a full month and period of less than one-half of a month shall not be counted.

B. Relief or refund. When any motor vehicle, trailer or boat loses its situs within the Town after January 1 or after the day on which it acquires a situs within the Town (hereafter "situs day"), the tax shall be relieved, prorated on a month basis, and the appropriate amount of tax refunded if such tax has already been paid, upon application by the owner to the Commissioner of the Revenue and notice to the Commonwealth of Virginia Department of Motor Vehicles (if applicable); provided however that no refund shall be made if the motor vehicle, trailer or boat acquires a situs within the Commonwealth in a non-prorating locality.

C. Relief, refund or credit on sale. When any person sells or otherwise transfers title to a motor vehicle, trailer or boat with a situs in the Town after January 1 or situs day, the tax shall be relieved, prorated on a monthly basis, upon application by the owner to the Commissioner of the Revenue and notice to the Commonwealth of Virginia Department of Motor Vehicles (if applicable), and the appropriated amount of tax already paid refunded or credited by the Treasurer, at the option of the taxpayer, against the tax due on any motor vehicle, trailer or boat owned by the taxpayer during the same tax year.

D. Time Limitation for refund; minimum refund. Any refund required shall be made within thirty (30) days of the date such tax is relieved. No refund of less than five dollars (\$5.00) shall be issued to a taxpayer, unless specifically requested by the taxpayer.

E. Conditions for certain tax credits. Any person who moves from a non-prorating locality to the Town in a single tax year shall be entitled to a property tax credit in the Town if (i) the person was liable for personal property taxes on a motor vehicle, trailer or boat and has paid those taxes to a non-prorating locality; and (ii) the owner replaces for any reason the original vehicle, trailer or boat upon which taxes are due to the non-prorating locality for the same tax year. The Town shall provide a credit against the total tax due on the replacement vehicle, trailer or boat in an amount equal to the tax paid to the non-prorating locality for the period of time commencing with the disposition of the original vehicle, trailer or boat and continuing through the close of the tax year in which the owner incurred tax liability to the non-prorating locality for the original vehicle, trailer or boat.

F. Exemptions of property for which tax has been paid to another jurisdiction. Tangible personal property which was legally assessed by another jurisdiction in the Commonwealth and on which the tax has been paid is exempt from taxation under this section for the tax year or portion thereof during which such property was legally assessed by other jurisdiction and taxes were paid to that jurisdiction and not refunded in whole or in part.

G. Filing of returns. Filing procedures shall be in compliance with the Warren County Code.

H. Billing for less than full year. Notwithstanding any other date for billings and payment of personal property taxes, the Town may bill all personal property taxes assessed for a portion of the tax year on or after December 15 of each year.

I. Due date of taxes. The taxes shall be due not less than thirty (30) days after the tax bill or due date on the tax bill, whichever is later.

J. Time limit for applications. Any taxpayer entitled to a refund or credit must make application therefore to the Director of Finance no later than three (3) years from the last day of the tax year during which the motor vehicle, trailer or boat lost situs, was sold or had its title transferred.

#### Paragraph Two

Subject to the qualifications contained in this ordinance all appropriations made out of the General Fund, Street Fund, Economic Development and Special Projects Funds, Special Revenue Fund, Electric Fund, Water and Sewer Funds, and Solid Waste Fund are declared to be maximum, conditional and proportionate appropriations, the purpose being to make the appropriations payable in full in the amount named, if necessary, and then only in the event the aggregate revenues collected and available during the fiscal year for which the appropriations are made are sufficient to pay all the appropriations in full. Otherwise the said appropriations shall be deemed to be payable in such proportions as the total sum of all realized revenue of the General Fund, Street Fund, Economic Development and Special Projects fund, Special Revenue Fund, Electric Fund, Water and Sewer Funds, and Solid Waste Fund is to the total amount of revenues estimated to be available in the said fiscal year by the Town Council.

#### Paragraph Three

All balances of the appropriations payable out of the General Fund, Street Fund, Economic Development and Special Projects Funds, Special Revenue Funds, Electric Fund, Water and Sewer Funds, and Solid Waste Fund of the Town Treasury unencumbered at the close of business on the thirtieth day of June 2015, except as otherwise provided for, are hereby declared to be lapsed into the Town Treasury. Such unencumbered balances shall be used for the payment of the appropriations that may be made in the appropriation ordinance for the fiscal year beginning July 1, 2015. However, nothing in this paragraph shall be construed to be applicable to unencumbered balances remaining to the credit of any Sinking Fund, or any funds created by the setting up of special revenues, but such balances shall be used in the financing the proposed expenditures of these funds for the fiscal year beginning July 1, 2015.

#### Paragraph Four

The Director or Administrative Officer in charge of a department shall have the authority to transfer monies between line items and categories within the budgeted appropriations of such department. No department receiving appropriations under the provisions of this ordinance shall exceed the total amount of its appropriation except with the prior consent and approval of the Town Council or the Town Manager. Where the Town Manager is the administrative officer in charge of a department, no prior consent or approval shall be required for such department to exceed its appropriation. The Town manager may transfer monies within any Fund to provide for such expenditure in excess of a department's budgeted appropriation. No Fund receiving appropriations under the provisions of this ordinance shall exceed the total amount of its appropriation except with the prior consent and approval of the Town Council who may then authorize by resolution the transfer of monies between the Funds. If any such department or fund shall exceed the amount of its appropriation without such consent and approval, the Director or Administrative Officer, in the discretion of the Town Council, may be deemed guilty of neglect of official duty and may be subject to removal therefore.

#### Paragraph Five

Nothing in this section shall be construed as authorizing any reduction to be made in the amounts appropriated in this ordinance for the payment of interest, bonds, or contributions to any Sinking Fund on the bonded debt of the Town Government.

#### Paragraph Six

None of the monies mentioned in this ordinance in connection with the General Fund, Street Fund, Economic Development and Special Project Funds, Special Revenue Fund, Electric Fund, Water and Sewer Funds, and Solid Waste Fund shall be expended for any purpose other than those for which they are appropriated except as provided in Paragraph Four. It shall be the duty of the Director of Finance to see that this provision is strictly observed and to report to the Town Manager any irregularities.

#### Paragraph Seven

Allowances out of any of the appropriations made in this ordinance by any or all of the Town departments, bureaus, or agencies to any of their officers and employees for expenses on account of the use of such officers and employees of their personal automobiles in the discharge of their official duties shall not exceed the standard mileage rate as determined by the IRS (56 cents per mile as of January 1, 2014).

#### Paragraph Eight

All traveling expense accounts shall be submitted on forms and according to regulations prescribed or approved by the Town Manager.

Paragraph Nine

All monies from the sale of general government real estate or other property shall be set aside in a separate account of the General Fund and subject to expenditure only through appropriate action of the Council. Except, where the Council shall have specified that the monies from the sale of an item or a class of property shall be paid into a specified account of a Town department.

Paragraph Ten

All monies collected by any department, bureau, agency or individual of the Town Government shall be paid into the Town Treasury not later than the day immediately following the day of collections.

Paragraph Eleven

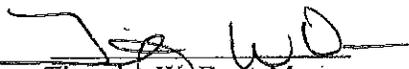
The Fund budgets in Section I as included in the general budget are hereby adopted and made the official budget document of the Town of Front Royal. It is expressly provided that the restrictions with respect to the expenditure of the monies appropriated shall apply only to the lump sum amounts for the classes of expenditures, of Funds, which have been included in this ordinance.

Paragraph Twelve

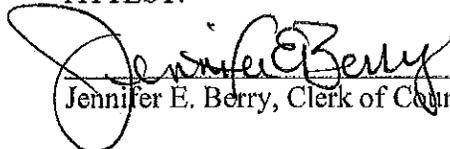
All ordinances and parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

THIS ORDINANCE SHALL BECOME EFFECTIVE JULY 1, 2015.

APPROVED:

  
Timothy W. Darr, Mayor

ATTEST:

  
Jennifer E. Berry, Clerk of Council

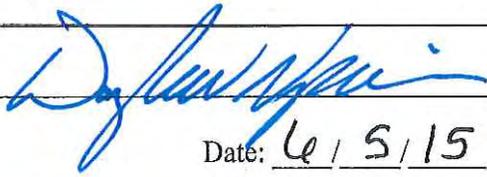
THIS ORDINANCE was approved at the Regular Meeting of the Town of Front Royal, Virginia on its second reading, conducted 6-8- 2015, upon the following recorded vote:

John P. Connolly	<input checked="" type="radio"/> Yes/No	Bret W. Hrbek	<input checked="" type="radio"/> Yes/No
Hollis L. Tharpe	<input checked="" type="radio"/> Yes/No	Eugene R. Tewalt	<input checked="" type="radio"/> Yes/No
Bébhinn C. Egger	<input checked="" type="radio"/> Yes/No	Daryl L. Funk	<input checked="" type="radio"/> Yes/No

A public hearing on the above was held on 5-26, 2015 having been advertised in the Northern Virginia Daily on 5-9, 2015 and 5-14, 2015.

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Approved as to form and legality: \_\_\_\_\_



Douglas W. Napier, Town Attorney

Date: 6/5/15



**ORDINANCE TO AMEND SECTION 75-44 (C) OF THE FRONT ROYAL TOWN  
CODE PERTAINING TO MAILING OF DELINQUENT REAL ESTATE AND  
PERSONAL PROPERTY TAXES BY INCLUDING MACHINERY, TOOLS AND  
MOBILE HOMES TAX RATE**

WHEREAS, Section 75-44 (C) imposes upon all real property within the limits of the Town of Front Royal, Virginia, a tax; and,

WHEREAS, the Town Code does not specify the tax rates for Machinery and Tools and for Mobile Homes; and,

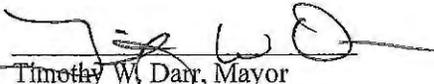
NOW, THEREFORE, BE IT ENACTED by the Town Council of the Town of Front Royal, Virginia that Section 75-44 (C) of the Front Royal Town Code is hereby amended as follows:

**75-44 DELINQUENT TAX LISTS - MAILING OF BILLS; DUE DATES, PENALTY  
AND INTEREST; IMPOSITION OF THE TAXES AND RATES**

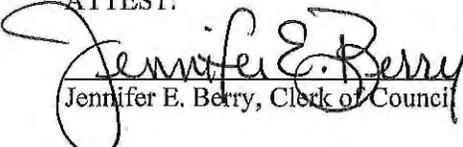
C. There is hereby imposed upon all real property within the limits of the Town of Front Royal, Virginia, a tax in the amount of thirteen cents (\$0.13) per one hundred dollars (\$100.00) of assessed valuation, and a tax upon all tangible personal property located within the limits of the Town of Front Royal, Virginia, in the amount of sixty cents (\$0.64) per one hundred dollars (\$100.00) of assessed valuation. **The tax on all personal property shall include all Machinery and Tools. The tax on all real property shall include all mobile homes.** The tax imposed upon real property within the limits of the Town of Front Royal, Virginia, shall be decreased by \$0.02 to \$0.11 per \$100 assessed value, which is reinstatement of the previous Real Estate Tax Rate for Fiscal Year 2013-2014, upon completion of payment of debt service of the new Police Department Headquarters and construction of Leach Run Parkway; and Town Code Section 75-44.C, shall thereupon be amended accordingly to reflect said decrease and reinstatement of such previous reduced Real Estate Tax Rate.

This ordinance shall become effective upon passage.

APPROVED:

  
Timothy W. Darr, Mayor

ATTEST:

  
Jennifer E. Berry, Clerk of Council

THIS ORDINANCE was approved at the Regular Meeting of the Town of Front Royal, Virginia on its second reading, conducted 6-8- 2015, upon the following recorded vote:

John P. Connolly  Yes/No

Bret W. Hrbek  Yes/No

Hollis L. Tharpe  Yes/No

Eugene R. Tewalt  Yes/No

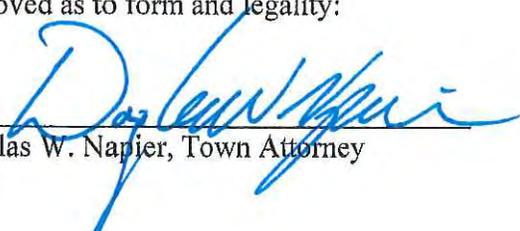
Bébhinn C. Egger  Yes/No

Daryl L. Funk  Yes/No

A public hearing on the above was held on 5-26- 2015 having been advertised in the Northern Virginia Daily on 5-9- 2015 and 5-16- 2015.

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Approved as to form and legality:

  
\_\_\_\_\_  
Douglas W. Napier, Town Attorney

Date: 6/5/15

**AN ORDINANCE TO AMEND AND RE-ENACT FRONT ROYAL TOWN CODE  
CHAPTER 12-2; 12-4; and 12-5 PERTAINING TO FEES**

**WHEREAS**, after Town Staff reviewed various fees in the Town Code, they presented their revision to Town Council during a Work Session held April 27, 2015; and,

**NOW THEREFORE, BE IT ENACTED**, by the Town Council of the Town of Front Royal, Virginia, that Chapter 12 of the Front Royal Town Code is hereby amended and re-enacted as follows:

**12-2 ENVIRONMENTAL SERVICES FEES**

After hours shut-off calls (water)	\$25.00
Construction Specifications	\$15.00
Excavation for Sewer Clean Out Installation	<del>\$350.00</del> <b>\$150.00 per hour</b>
Freon Removal (white goods commercial or residential)	\$15.00
Grease Trap Inspection (3 <sup>rd</sup> and all subsequent)	\$50.00 per inspection
On-Call Refuse Collection	Can be found in §85-3(E) of the Town Code
Recreational Vehicle Septic Tank Dump	\$17.50 each
Right-of-Way Utilization Fee	\$25.00 plus bond and insurance
Septic Tank Waste	\$50.00 per 1,000 gallons
Temporary Hydrant Meter Deposit (agreement for reading of water must be signed)	\$400.00 5/8" and smaller <del>\$1,500</del> <b>\$2,350</b> greater than 5/8"
Tires without Rim, not to exceed 16.5 inches	\$1.50 per tire
Tires on Rim, not to exceed 16.5 inches	\$2.50 per tire
Tires over 16.5 inches with or without Rim	\$3.00 per tire
Water Meter Test (2 <sup>nd</sup> or subsequent test)	\$25.00 each
White Goods Disposal, Commercial	\$15.00 per item plus \$15.00 per Freon item
White Goods Disposal, Residential	No Charge plus \$15.00 per Freon item
Yard Waste Disposal, Commercial, Lg. Truck	\$50.00
Yard Waste Disposal, Commercial, Pickup Tk	\$25.00
Yard Waste Disposal, Residential (Town Decal)	No Charge

**12-4 PLANNING AND ZONING FEES**

Can be found in §148-58 **1100** and §175-137 of the Front Royal Town Code.

**12-5 POLICE DEPARTMENT FEES**

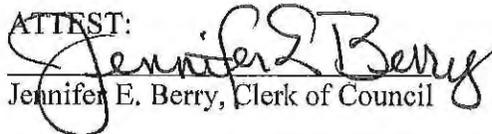
Accident Report <b>RESERVED</b>	\$5.00
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12-2 and 12-5 shall become effective July 1, 2015.  
12-4 shall become effective upon final adoption of Chapter 148.

APPROVED:

  
Timothy W. Darr, Mayor

ATTEST:

  
Jennifer E. Berry, Clerk of Council

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THIS ORDINANCE was approved at the Regular Meeting of the Town of Front Royal, Virginia on its second reading, conducted 6-8- 2015, upon the following recorded vote:

John P. Connolly  Yes/No

Bret W. Hrbek Yes/ No

Hollis L. Tharpe  Yes/No

Eugene R. Tewalt  Yes/No

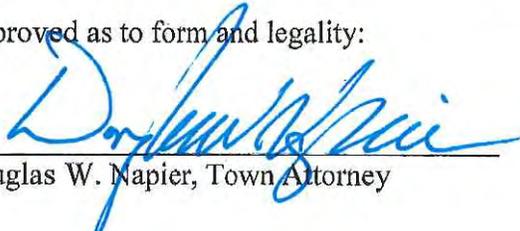
Bébhinn C. Egger Yes/ No

Daryl L. Funk  Yes/No

A public hearing on the above was held on 5-26- 2015 having been advertised in the Northern Virginia Daily on 5-9- 2015 and 5-16- 2015.

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Approved as to form and legality:

  
Douglas W. Napier, Town Attorney

Date: 6/5/15

**AN ORDINANCE TO AMEND AND RE-ENACT FRONT ROYAL TOWN CODE  
SECTIONS 134-22.1 (A) (B), 134-22.4(A), TO REDUCE SANITARY SEWER RATES**

**WHEREAS**, the Town of Front Royal is reducing sanitary sewer rates and laundry sanitary sewer rates by 6.5%; and,

**NOW THEREFORE, BE IT ENACTED** by the Town Council of the Town of Front Royal, Virginia that Sections 134-22.1 (A) (B) and 134-22.4 (A), of the Front Royal Town Code is hereby amended and re-enacted as follows:

**134-22.1 SANITARY SEWER SERVICE RATES**

The monthly base rates for sanitary sewer service usage shall be as follows:

A. Base rate, up to three thousand (3,000) gallons per month: ~~seventeen dollars and thirty cents (\$17.30)~~ **sixteen dollars and seventeen cents (\$16.17)**.

B. All sanitary sewer service usage exceeding three thousand (3,000) gallons per month: ~~fourteen dollars and eighty-eight cents (\$14.88)~~ **thirteen dollars and ninety-one cents (\$13.91)** per month, for each one thousand (1,000) gallons thereafter.

**134-22.4 SEWER SERVICE RATES-COMMERCIAL AND INDUSTRIAL LAUNDRIES**

A. In-Town Laundries: The monthly rates for sewer service usage by licensed commercial or industrial laundries located within the corporate limits of the Town of Front Royal shall be as follows:

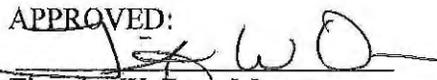
1. All sanitary sewer service usage for the first one hundred thousand (100,000) gallons: ~~fifteen dollars and ninety-six cents (\$15.96)~~ **fourteen dollars and ninety-two cents (\$14.92)** per one thousand (1,000) gallons.

2. All sanitary sewer usage from one hundred thousand one (100,001) gallons to five hundred thousand (500,000) gallons: ~~fourteen dollars and fifty-one cents (\$14.51)~~ **thirteen dollars and fifty-six cents (\$13.56)** per one thousand (1,000) gallons.

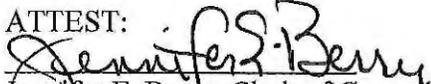
3. All sanitary sewer service usage above five hundred thousand (500,000) gallons: ~~thirteen dollars and seventy-eight cents (\$13.78)~~ **twelve dollars and eighty-eight cents (\$12.88)** per thousand (1,000) gallons.

**This ordinance shall become effective July 1, 2015.**

APPROVED:

  
Timothy W. Darr, Mayor

ATTEST:

  
Jennifer E. Berry, Clerk of Council

THIS ORDINANCE was approved at the Regular Meeting of the Town of Front Royal, Virginia on its second reading, conducted 6-8- 2015, upon the following recorded vote:

John P. Connolly  Yes/No

Bret W. Hrbek  Yes/No

Hollis L. Tharpe  Yes/No

Eugene R. Tewalt  Yes/No

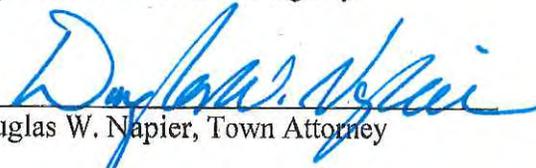
Bébhinn C. Egger  Yes/No

Daryl L. Funk  Yes/No

A public hearing on the above was held on 5-26- 2015 having been advertised in the Northern Virginia Daily on 5-9- 2015 and 5-14- 2015.

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Approved as to form and legality:

  
\_\_\_\_\_  
Douglas W. Napier, Town Attorney

Date: 6/5/15

# Town of Front Royal

## Fiscal Policies

TOWN OF FRONT ROYAL  
FISCAL POLICIES

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## 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

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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

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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 no less than 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 three months

TOWN OF FRONT ROYAL  
FISCAL POLICIES

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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

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- 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:

- o General Obligation Bonds
- o Revenue Bonds
- o Certificates of Participation
- o Lease Revenue Bonds
- o 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

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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.

TOWN OF FRONT ROYAL  
FISCAL POLICIES

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Independence

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

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- 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 the software system allows such messages.

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 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

TOWN OF FRONT ROYAL  
FISCAL POLICIES

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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 not 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 was developed in FY12-13 for consideration by Town Council.

Procedures for  
Purchasing  
And  
Procurement  
Manual

**TOWN OF FRONT ROYAL  
PROCEDURES FOR PURCHASING AND PROCUREMENT MANUAL**

December 13, 2002  
Revised

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**Table of Contents**

Preface	Page 3
<b>I</b> <b>Provisions</b>	Page 4
A.    Establishment of Purchasing Division	
B.    Appointment, Qualifications, Compensation of Town Purchasing Agent, Assistants, and Subordinates	
C.    Temporary Purchasing Agent	
D.    Duties of the Purchasing Agent	
E.    Emergency Purchases	Page 5
F.    Sole Purchases	
G.    Authority to Purchase Supplies for Storehouse	
H.    Requirement to Purchase by Requisition	
I.    Disposition of Replaced Articles of Equipment	Page 6
J.    General Disqualification	
K.    Debarment Procedures	
L.    Exemption for Certain Purchases	Page 7
<b>II</b> <b>Purchasing Procedure</b>	Page 8
A. <b>Limitations</b>	
1.    Small Purchases	
2.    Verbal Quotations	
3.    Written Quotations	
4.    Sealed Quotation or Competitive Negotiations	
5.    Purchasing Agent	
6.    Town Manager	Page 9
7.    Town Council	
B. <b>Distribution and Use of Forms</b>	Page 9
1.    Requisition for Purchase	
2.    Request for Quotation/Competitive Negotiation	
3.    Purchase Order	Page 10
4.    Small Purchases	
5.    Credit Cards	
<b>III</b> <b>Duties of the Purchasing Agent and Assistants</b>	Page 10
A.    General	
<b>IV</b> <b>General Purchasing Guidelines</b>	Page 11
A.    Changes to Rules and Regulations	
B.    Contracting	
C.    Competitive Sealed Bidding	Page 12

D.	Competitive Negotiations	Page 13
E.	Awarding Contracts	Page 14
F.	Small Purchases	
G.	Solicitation of Bids	
H.	Disposal of Excess Materials or Property	
IV	Items that may be processed directly to Finance Director	Page 14
A.	Contracts for equipment maintenance service	
B.	Contracts for services and commodities	
C.	Dues for professional and organizational membership	
D.	Insurance premiums and Workmen's Compensation	
E.	Mileage and travel reimbursements	
F.	Newspaper and periodical subscriptions	
G.	Purchases of Real Estate	
V.	Advisory Committee on Standardization and Specifications	Page 15
A.	Establishment of committee	
B.	Function of committee	
C.	Encouragement of competition	
D.	Call for meetings	
VI.	General Information for Vendors Dealing with the Town	Page 15
A.	Purchasing Division Office	
B.	Telecommunication Numbers	
C.	Purchase Order as Means of Purchasing	
D.	Information to Vendor or Purchaser	
E.	Formal Bids for Items Constantly Needed by Town	Page 16
F.	Vendors Contact with Town	
G.	Vendors Samples	

## 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@frontroyalva.com](mailto:cahartman@frontroyalva.com)  
                         Finance        [kgilkeybreeden@frontroyalva.com](mailto:kgilkeybreeden@frontroyalva.com)  
                         Town            [www.frontroyalva.com](http://www.frontroyalva.com)

C. Purchase Order as Means of Purchasing

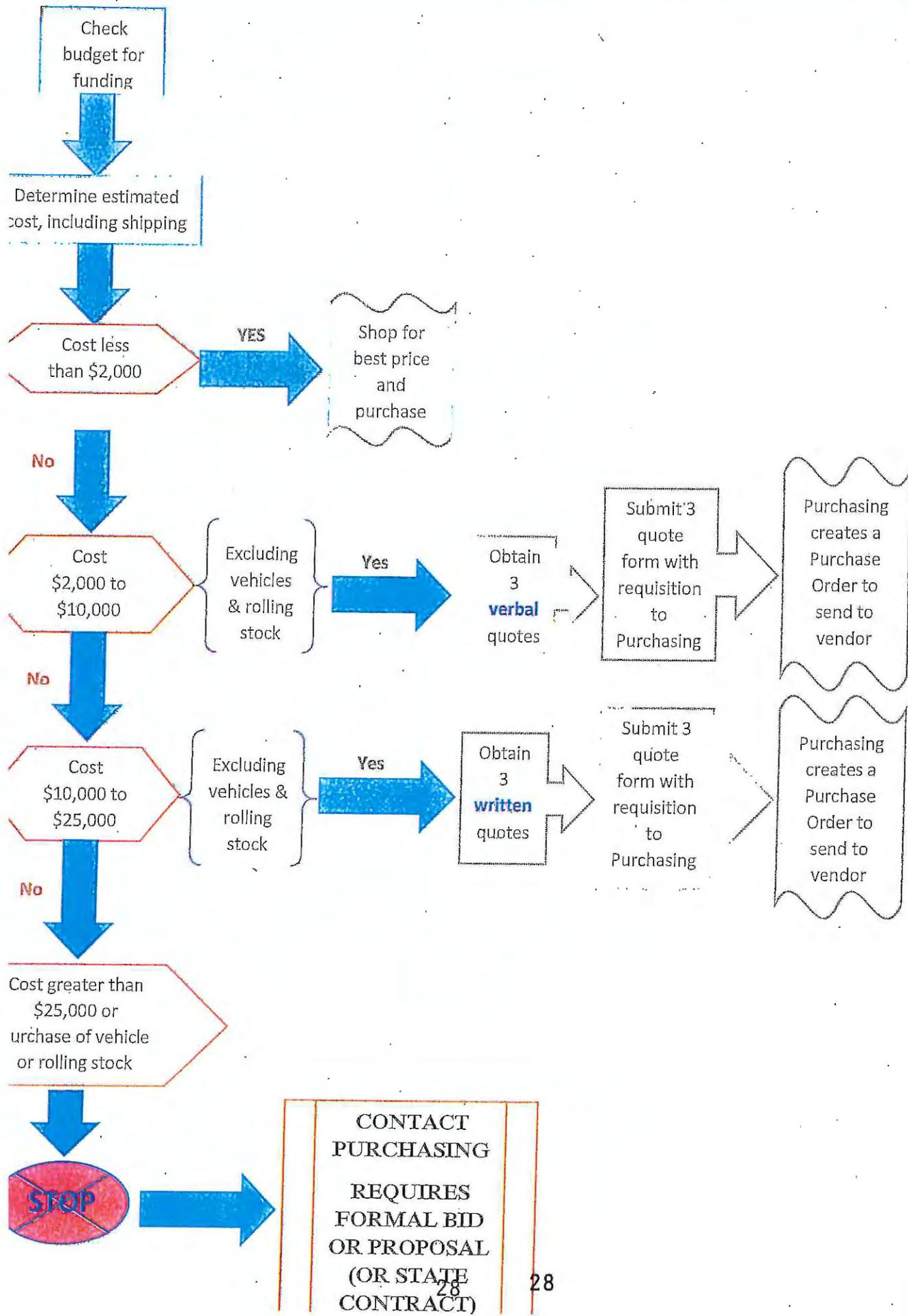
All purchases in amounts greater than \$2,000 must be authorized by a Purchase Order prepared by the Purchasing Office based upon a requisition from the ordering office.

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.

# PURCHASING FLOWCHART



**FY 2015-2016**

**Annual Revenue**



## REVENUE OVERVIEW

### General Fund

Real Estate and Personal Property tax rates are scheduled to be set (3.30.15) 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 PPTRA (Personal Property Tax Relief Act) percentage at 67% up to \$20,000 value of vehicle.

Revenue projections have increased during the past year based on the trending of FY15 budget cycle along with the adopted budget for FY14, these projections are still conservative. The Finance Director will continue to monitor the trends of the Towns revenue streams throughout the remaining FY15 and into the FY16 fiscal year for changes that may occur.

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 \$1,760,000 and a transfer from General Fund in the amount of \$353,440, the Town will also rely on additional funding from VDOT for two [2] revenue sharing projects that need to be completed. The 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 5 years, 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**

During fiscal year 2011 the Town completed 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 issuance 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 the rates remained the same, FY14 they again increased by 23.5% for water and 20% for sewer services and during FY15 pending bonds for the expansion of the sewer plant and more mandates for the water plant rates increased 6.5% for water and 10% sewer. During fiscal year 2015 it was determined the Town would qualify for an interest free bond/grant for the expansion of the sewer plant and due to refinancing water bonds the Town found a cost savings. The Town also once again turned to Burton and Associates to review the rate structure, based on the above information and the completion of two major water and sewer users, the Staff has been able to recommend a reduction in sewer rates by 6.5% and water to remain the same.

### **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 has begun a study of evaluation of the entire process and procedures for this function within the Town.

General Fund including Streets							
Acct #	Acct Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
3110101	Real Estate	\$ 970,000	\$ 977,193	\$ 1,072,911	\$ 849,630	\$ 867,767	\$ 1,110,698
3110102	Delinquent R/E	-	(7,128)	(4,968)	(8,132)	(8,581)	(18,111)
3110201	Public Service R/E	15,000	22,776	21,375	20,480	36,114	-
3110203	Public Service P/P	1,230	817	1,598	517	2,384	-
3110301	Personal Property	300,000	287,188	249,103	276,426	281,910	299,424
3110302	Delinquent P/P	-	(42,855)	(28,129)	(21,171)	(25,097)	(17,293)
3110601	Penalty on taxes	13,000	14,379	12,717	13,231	14,867	17,057
3110602	Interest on taxes	13,000	19,163	12,588	11,931	16,244	27,653
3120101	Sales Tax - Warren	850,000	852,134	943,728	1,402,458	730,391	707,495
3120301	BPOL	655,000	676,364	665,177	648,407	610,295	625,476
3120307	Penalty BPOL	7,000	6,392	7,317	8,528	2,365	8,462
3120401	Franchise Tax	70,000	60,797	70,212	87,213	19,385	119,434
3120402	Deregulation	1,000	806	818	763	10,091	1,648
3120403	Consumer Tax	165,000	176,402	163,319	182,951	172,832	241,029
3120404	Deregulation-Local	34,000	45,575	-	37,863	45,452	-
3120501	Auto Decals	357,000	362,923	357,359	354,605	350,500	458,578
3120601	Bank Stock Tax	215,000	242,410	214,502	192,936	235,301	259,987
3121001	Lodging Tax	325,000	304,833	336,088	291,537	285,245	260,101
3121101	Meals Tax	1,420,000	1,445,707	1,414,207	1,356,813	1,262,197	1,190,102
3121201	PILOT	420,000	389,041	407,661	401,492	372,920	337,469
3130306	Zoning Income	28,000	23,715	29,180	21,746	25,317	28,430
3130308	Public ROW Use Fee	5,000	1,320	(2,959)	4,115	49,271	1,731
3130319	Sign Permits	-	375	30	60	-	-
3140101	Fines & forfeitures -CP	135,000	171,585	133,259	173,881	196,549	239,897
3140111	Town Issued tickets	15,000	821	24,508	5,785	17,172	9,701
3150101	Interest on Bank Deposits	50,000	37,483	46,061	83,066	82,183	37,624
3150207	Rent - Adelphia	10,250	11,181	10,886	10,579	10,255	10,019
3161303	Credit Card Fees	-	19,156	18,299	14,565	7,189	1,914
3161305	Income from Visitor Center	18,000	12,707	14,466	9,653	11,055	10,136
3161306	Co-op Advertising	4,000	2,020	1,220	3,294	4,100	-
3161307	225th Celebration	-	-	-	1,550	-	-
3161602	Sale of Publication	500	15	91	322	535	359
3189902	Private Donations	-	1,974	1,700	3,800	1,500	12,520
3189903	Donations - Trees	-	-	100	3,200	4,600	-
3189908	Donations -Community Policing	-	-	-	1,463	33,301	-
3189912	Miscellaneous	5,000	2,392	3,664	3,951	4,726	6,361
3220103	Rolling Stock Tax	20,000	17,453	18,331	17,367	15,139	15,569
3220104	Animal Friendly Plates	-	61	61	-	-	-
3220106	VA - PPTRA	287,000	287,000	287,000	287,000	287,000	283,108
3220108	Rental Tax Vehicles	55,000	64,145	68,389	53,896	38,205	43,112
3220401	Communication Tax	170,000	170,799	169,927	176,398	156,957	180,489
3230701	State Aid - Police	338,350	338,352	338,252	338,352	338,352	350,664
3310003	Grant -AntiDrug Enforcement	-	-	-	4,124	-	-
3310004	Grant - Arts Commission	4,500	4,500	5,000	5,000	5,000	5,000
3310004	Grant - Oritorial Society	500	500	-	-	1,000	-
3310010	Grant Proceeds	-	-	-	-	-	-
3310012	Community Policing	27,000	24,357	27,454	1,125	61,597	32,647
3310112	Grant - Forestry	-	-	100	-	42,556	24,200
3310118	Drug Task Force	-	-	-	-	3,818	71,307
3410201	Sale of Gov't Vehicle & Equip	5,000	-	-	8,620	-	96
3410202	Sale of Real Estate	-	-	-	180	-	-
3410203	Overpayments	-	-	-	-	(22)	(328)
3410205	Insurance Recoveries	15,000	64,537	830	18,321	5,994	1,712
3410209	Reimbursement	-	2,953	2,429	6,385	-	108,093
3510101	Transfer from Water Fund	840,000	663,355	623,000	623,000	421,000	396,772
3510102	Transfer from Electric Fund	1,470,000	1,471,000	1,471,000	1,471,000	1,471,000	1,000,000
3510104	Transfer from Refuse Fund	33,645	67,230	30,510	19,260	122,000	102,000
3510107	Transfer from Sewer Fund	850,000	750,000	735,200	735,200	489,950	489,500
3510112	Transfer from Hwy Fund	-	-	-	-	125,000	-
3510109	Cash Over/short	-	(567)	(355)	(383)	2,096	(3,343)
3510110	Appropriated Funds Forward	-	351,794	592,640	616,804	226,656	374,180
3888888	Special Revenue	20,000	13,558	24,970	1,422	21,369	18,414
	<b>Total Revenue</b>	<b>\$ 10,237,975</b>	<b>\$ 10,411,690</b>	<b>\$ 10,592,827</b>	<b>\$ 10,837,577</b>	<b>\$ 9,565,005</b>	<b>\$ 9,481,091</b>
	<b>Adopted Budget</b>	<b>\$ 10,237,975</b>	<b>\$ 9,876,685</b>	<b>\$ 9,663,260</b>	<b>\$ 9,263,825</b>	<b>\$ 9,263,825</b>	<b>\$ 9,116,265</b>
	<b>Amended Budget</b>		<b>\$ 10,286,528</b>	<b>\$ 10,245,789</b>	<b>\$ 10,184,740</b>	<b>\$ 11,027,618</b>	<b>\$ 9,071,289</b>

Street Fund		FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
3150101	Interest on Bank Deposit	\$ 18,000	\$ 16,942	\$ 18,089	\$ 26,239	\$ 26,700	\$ 10,418
3150106	Misc Interest on A/R	2,780	284	4,096	418	562	941
3160702	Street & Walk Assessment	1,000	1,071	1,240	1,024	999	9,506
3160704	Curb & Gutter Charge	1,000	(254)	2,608	434	1,933	2,564
3189912	Miscellaneous	-	2,926	323	-	-	-
3240406	Street Construction & Maint	1,760,000	1,755,864	1,708,888	1,660,012	1,628,936	1,570,650
3240407	Transfer from General Fund	353,440	280,685	523,395	634,447	758,813	902,013
3410206	Reimbursements	-	46,699	74,218	65,642	-	-
	VDOT Revenue Sharing	400,000	-	-	-	-	-
3510110	Appropriated Funds Forward	-	542,657	606,947	358,974	355,112	559,411
		\$ 2,536,220	\$ 2,646,874	\$ 2,939,805	\$ 2,747,191	\$ 2,773,056	\$ 3,055,503
	Adopted Budget	\$ 2,536,220	\$ 1,991,685	\$ 2,041,395	\$ 2,167,597	\$ 2,282,813	\$ 2,428,013
	Amended Budget		\$ 2,534,342	\$ 2,648,342	\$ 2,517,421	\$ 2,637,925	\$ 2,471,244
	Total General & Streets	\$ 12,774,195	\$ 13,058,564	\$ 13,532,631	\$ 13,584,768	\$ 12,338,060	\$ 12,536,593

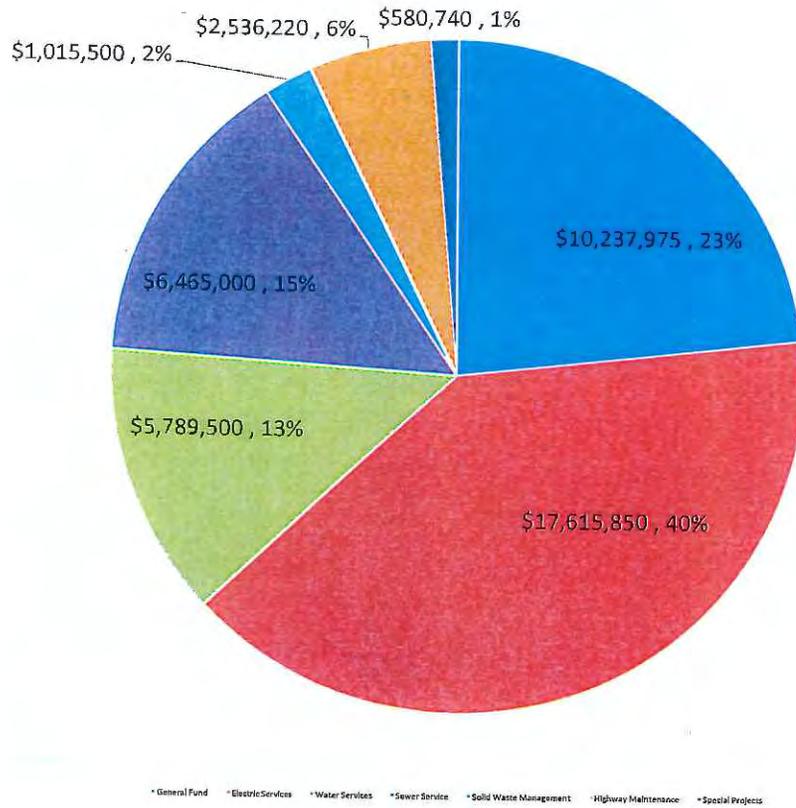
Dept of Energy Services							
Acct #	Acct Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
3150101	Interest on Bank Deposit	\$ 42,500	\$ 33,885	\$ 37,460	\$ 52,604	\$ 99,677	\$ 80,599
3150106	Misc Interest On AR	-	-	-	-	-	-
3161703	Connection Charges	100,000	18,875	215,066	168,373	51,232	210,664
3161704	Lease of Meter Socket	900	-	-	781	150	865
3161705	Pole Attachment	50,000	80,363	48,377	35,228	47,879	47,785
3161901	Electric Current	17,042,450	16,940,402	14,857,401	16,168,549	15,272,912	16,692,002
3161903	Temporary Service Charge	500	65	155	195	65	195
3161904	Penalties	200,000	360,291	185,960	186,634	165,593	237,731
3310111	Internal Loan - Renovation	150,000	150,000	150,000	150,000	-	125,000
3410201	Sale of Gov't Veh & Equipment	5,000	-	-	11,214	-	-
3410204	Sale of Materials & Supplies	5,000	4,078	7,761	2,827	12,985	6,156
3410205	Insurance Recoveries	7,500	-	18,219	2,435	-	-
3410209	Reimbursement	-	16,514	-	283,206	-	-
3510110	Appropriated Funds Forward	-	566,218	612,338	897,994	821,458	990,386
3888888	Special Revenue	12,000	14,502	14,159	10,213	10,594	21,827
<b>Total Electric fund</b>		<b>\$ 17,615,850</b>	<b>\$ 18,185,193</b>	<b>\$ 16,146,896</b>	<b>\$ 17,970,251</b>	<b>\$ 16,482,545</b>	<b>\$ 18,413,209</b>
Adopted Budget		\$ 17,615,850	\$ 16,645,780	\$ 16,530,300	\$ 16,008,316	\$ 15,790,437	\$ 16,887,568
Amended Budget			\$ 17,214,698	\$ 17,142,638	\$ 17,178,235	\$ 16,611,895	\$ 16,642,954
Rate increases		FY16 0%	FY15 0%	FY14 0%	FY13 0%	FY12 0%	FY11 0%
Sewer Fund							
Acct #	Acct Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
3150101	Interest on Bank Deposit	\$ 40,000	\$ 35,139	\$ 38,609	\$ 54,201	\$ 113,009	\$ 45,939
3160710	Assessment Charges	500	-	4,246	(4,410)	-	35,020
3161703	Connection Charges	100,000	492,874	108,121	2,084,235	188,362	244,746
3161706	Connection Fee = CIP	-	-	6,600	11,000	28,600	8,800
3161908	Sales of Sewer - In Town	3,448,500	3,781,335	3,178,625	3,105,635	3,197,929	2,638,110
3161909	Sales of Sewer - Out of Town	2,821,500	2,313,632	1,185,909	914,985	740,549	616,349
3161912	RV Station Fees	50,000	54,128	61,725	60,330	43,292	52,354
3310001	Grants	-	11,667,489	2,000	-	-	-
3410201	Sale of Gov't Vehicle & Equip	4,000	2,250	-	10,715	-	-
3410001	Bond Proceeds	-	39,377,600	-	-	-	2,500,000
3410205	Insurance Recoveries	-	-	-	-	-	-
3410206	Reimbursements	-	534	-	123,875	-	-
3510110	Appropriated Funds Forward	-	1,631,318	3,083,699	3,624,738	3,359,715	3,430,227
3888888	Special Revenue	500	-	500	1,050	1,050	1,400
<b>Total Sewer Fund</b>		<b>\$ 6,465,000</b>	<b>\$ 59,356,299</b>	<b>\$ 7,670,035</b>	<b>\$ 9,986,354</b>	<b>\$ 7,672,507</b>	<b>\$ 9,572,945</b>
Adopted Budget		\$ 6,465,000	\$ 4,683,205	\$ 4,333,315	\$ 4,055,463	\$ 4,077,540	\$ 3,310,768
Amended Budget			\$ 57,359,612	\$ 7,419,014	\$ 7,794,926	\$ 74,347,255	\$ 6,751,235
Rate increases		FY16 -6.50%	FY15 10%	FY14 20%	FY13 0%	FY12 30%	FY11 0%

Water Fund							
Acct #	Acct Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
3150101	Interest on Bank Deposit	\$ 40,000	\$ 35,139	\$ 39,099	\$ 54,201	\$ 69,774	\$ 51,371
3160706	Antenna Rental - Water Tower	70,000	83,034	78,034	69,402	65,880	56,901
3160710	Assessment Charge	-	-	-	(10)	-	6,984
3161703	Connection Charges	75,000	242,916	72,670	860,188	84,371	189,860
3161706	Connection Fee = CIP	-	-	5,500	8,800	30,800	4,400
3161904	Penalties	-	13,135	-	-	-	(20)
3161906	Sale of Water - In Town	3,080,000	2,942,461	2,427,832	2,230,755	2,331,128	2,301,480
3161907	Sale of Water - Out of Town	2,520,000	1,883,889	1,251,637	857,367	699,929	882,858
3310001	Grants	-	-	2,000	-	-	-
3410001	Bond Proceeds	-	-	2,835,000	-	-	-
3410201	Sale of Gov't Vehicles & Equip	4,000	-	-	10,715	-	-
3410205	Insurance Recoveries	-	-	411,007	-	-	-
3410206	Reimbursements	-	-	-	307,094	-	-
3510110	Appropriated Funds Forward	-	3,890,323	1,108,603	231,649	87,441	180,183
3888888	Special Revenue	500	-	-	-	-	-
<b>Total Water Fund</b>		<b>\$ 5,789,500</b>	<b>\$ 9,090,898</b>	<b>\$ 8,231,382</b>	<b>\$ 4,630,162</b>	<b>\$ 3,369,323</b>	<b>\$ 3,674,017</b>
<b>Adopted Budget</b>		<b>\$ 5,789,500</b>	<b>\$ 4,758,385</b>	<b>\$ 4,578,135</b>	<b>\$ 4,229,525</b>	<b>\$ 4,139,852</b>	<b>\$ 3,523,625</b>
<b>Amended Budget</b>			<b>\$ 8,648,708</b>	<b>\$ 8,523,738</b>	<b>\$ 5,110,943</b>	<b>\$ 4,227,293</b>	<b>\$ 3,724,058</b>
<b>Rate Increases</b>		<b>FY16</b>	<b>FY15</b>	<b>FY14</b>	<b>FY13</b>	<b>FY12</b>	<b>FY11</b>
		<b>0%</b>	<b>6.5%</b>	<b>23.5%</b>	<b>0%</b>	<b>8.5%</b>	<b>0.0%</b>
Solid Waste Management							
Acct #	Acct Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
3150101	Interest on Bank Deposit	\$ 18,000	\$ 16,942	\$ 18,189	\$ 24,959	\$ 10,707	\$ (898)
3160802	Sale of Services	958,000	961,938	822,417	858,448	842,809	935,463
3160804	Tippling Fee- Warren County	25,000	13,760	9,495	12,819	14,282	16,329
3160805	Sale of Plastic Bags	3,000	1,663	1,862	2,095	3,447	3,149
3160807	Sale of Recycle Containers	-	-	-	-	10	-
3160808	Sale of Recycle - Other	7,500	6,832	-	9,846	6,315	5,457
3160809	Sale of Mulch	-	-	-	-	-	-
3410201	Sale of Gov't Veh & Equipment	4,000	-	-	4,486	-	-
3510110	Appropriated Funds Forward	-	-	10,000	33,496	8,622	-
3888888	Special Revenue	-	-	-	-	-	-
<b>Total Refuse Fund</b>		<b>\$ 1,015,500</b>	<b>\$ 1,001,135</b>	<b>\$ 861,963</b>	<b>\$ 946,149</b>	<b>\$ 886,193</b>	<b>\$ 959,500</b>
<b>Adopted Budget</b>		<b>\$ 1,015,500</b>	<b>\$ 996,800</b>	<b>\$ 983,300</b>	<b>\$ 1,042,221</b>	<b>\$ 1,034,146</b>	<b>\$ 1,021,303</b>
<b>Amended Budget</b>			<b>\$ 996,800</b>	<b>\$ 993,300</b>	<b>\$ 1,067,642</b>	<b>\$ 1,042,768</b>	<b>\$ 1,021,303</b>
<b>Rate Increases</b>		<b>FY16</b>	<b>FY15</b>	<b>FY14</b>	<b>FY13</b>	<b>FY12</b>	<b>FY11</b>
<b>Residential</b>				11.00 to 12.00 12.00 to 13.75 23.00 to 24.75			
<b>Commerical</b>				180.00 to 190.00 230.00 to 240.00			
Study being completed to look at rates and efficiency within the department							

Acct #	Acct Name	FY16 Adopted	FY15 Amended	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
<i>Asset Forfeitures</i>							
3310005	Grants - Asset Forfeitures	\$ 12,000	\$ 6,057	\$ 8,402	\$ 16,746	\$ 4,892	\$ 3,804
3310121	Federal -Asset		1,263	191,291	-	26,275	23,007
3510110	Appropriated Funds Forward		195,981		5,357		
<i>Downtown Service District</i>							
3110101	Real Estate Tax		-	-		-	-
<i>Economic Development</i>							
3110101	Real Estate Tax	193,740	97,250	95,150	133,516	133,516	104,522
3510105	Transfer from General Fund	-	28,490	-	62,123	-	-
<i>Special Projects</i>							
3110101	Real Estate Tax	375,000	379,840	159,940	225,000	225,000	-
3190106	Repayment South Town Project			-		-	-
3510110	Appropriated Funds Forward		347,974	285,990	144,097		
<i>Total Other Revenue</i>		\$ 580,740	\$ 1,056,855	\$ 740,773	\$ 586,839	\$ 389,683	\$ 131,334
<b>Adopted Budget</b>		\$ 580,740	\$ 517,580	\$ 267,090	\$ 432,639	\$ 370,516	\$ 116,522
<b>Amended Budget</b>			\$ 1,061,535	\$ 749,371	\$ 607,623	\$ 370,516	\$ 116,522

General Fund	\$ 10,237,975	23%
Electric Services	\$ 17,615,850	40%
Water Services	\$ 5,789,500	13%
Sewer Service	\$ 6,465,000	15%
Solid Waste Management	\$ 1,015,500	2%
Highway Maintenance	\$ 2,536,220	6%
Special Projects	\$ 580,740	1%
	\$ 44,240,785	

### Sources of Revenue



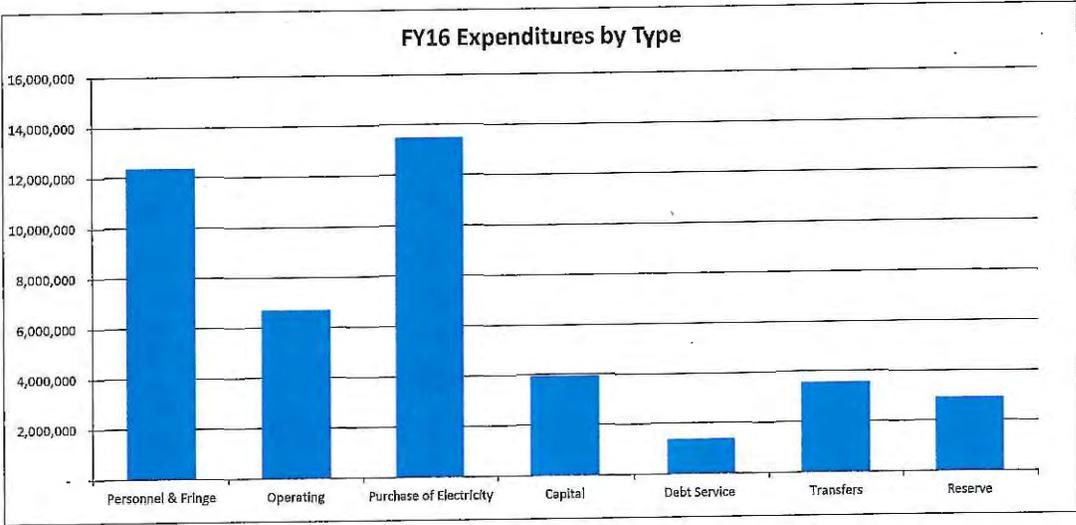
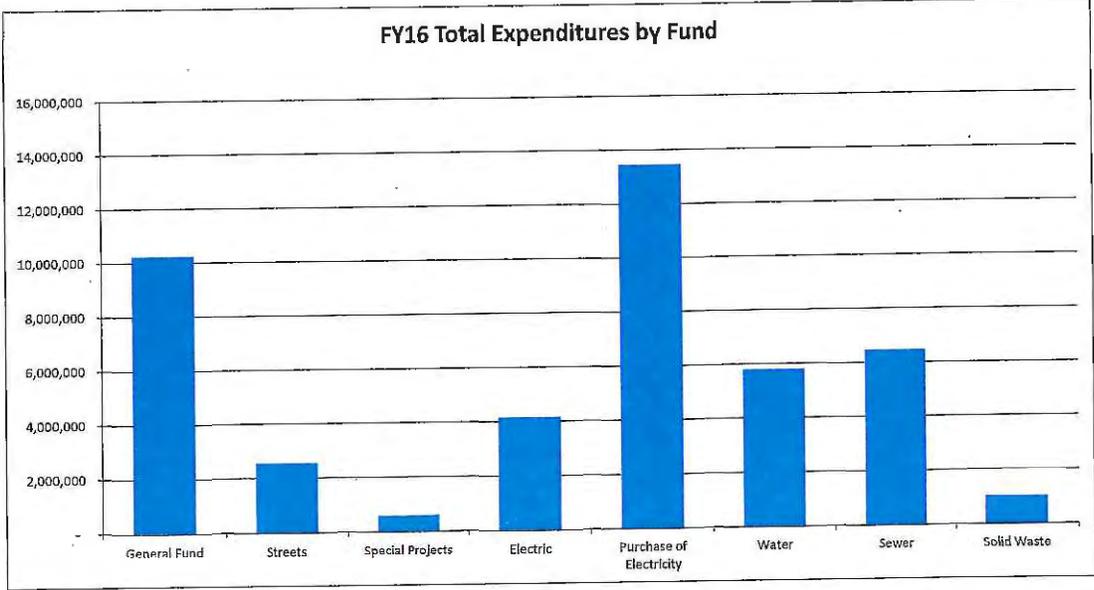
**FY 2015-2016**

**Annual Expense  
Budget**

### FY15-16 Budget Summary

	Personnel &					Reserve		FY15	
	Fringe	O & M	Capital	Debt Service	Transfers	Fund Balance	Total	Adopted	Difference
Town Council	101,255	92,000	117,500				310,755	177,505	133,250
Clerk of Council	46,055	3,785	-				49,840	39,885	9,955
Board of Elections	-	-	-				-	8,750	(8,750)
Town Manager	240,710	18,000	-				258,710	252,055	6,655
HR & Risk Management	231,090	37,600	-				268,690	264,180	4,510
Benefits & Insurance	-	611,200	-				611,200	655,650	(44,450)
Information Technology	154,495	357,800	203,750				716,045	836,870	(120,825)
Tourism	148,005	165,305	-				313,310	317,245	(3,935)
Finance	755,875	115,535	-				871,410	839,970	31,440
Town Attorney	368,785	39,550	5,000				413,335	399,925	13,410
Police	3,908,465	376,010	86,850				4,371,325	4,170,645	200,680
Economic Development	-	8,600	-				8,600	8,600	-
Planning & Zoning	363,685	30,375	22,500				416,560	405,950	10,610
Boards & Commissions	18,300	17,825	-				36,125	36,125	-
Transfer/debt				150,000	353,440		503,440	456,175	47,265
Asset Forfeitures	-	12,000	-				12,000	12,000	-
Economic Development		193,740	-				193,740	125,740	68,000
Community Development		375,000	-				375,000	379,840	(4,840)
Energy Services	1,122,780	846,700	585,925		1,470,000		4,025,405	3,849,870	175,535
Purchase of Electricity		13,460,000	-				13,460,000	12,650,000	810,000
Meter Reading	42,470	7,975	80,000				130,445	145,910	(15,465)
Fleet Management	341,410	71,350	83,335				496,095	434,670	61,425
General Properties	137,255	131,900	9,500				278,655	271,510	7,145
Horticulture	254,505	40,375	19,000				313,880	301,060	12,820
Highway ~Bridges ~Sidewalks	171,500	100,260	-				271,760	293,980	(22,220)
Highway Maint	704,830	511,050	961,810				2,177,690	1,617,800	559,890
Construction & Inspection	54,420	32,350	-				86,770	79,905	6,865
Water ~ Admin	112,675	14,450	-				127,125	116,460	10,665
Water Plant	771,990	719,300	232,000	970,000	840,000	960,180	4,493,470	3,495,400	998,070
Meter Reading	89,280	13,150	-				102,430	104,560	(2,130)
Water Line Maint	299,125	159,850	607,500				1,066,475	1,041,965	24,510
Sewer ~ Admin	107,550	14,450	-				122,000	118,985	3,015
Wastewater Treatment Plant	761,575	1,267,850	290,000	257,185	850,000	1,956,220	5,382,830	3,698,550	1,684,280
Sewer Line Maint	299,120	108,550	552,500				960,170	865,670	94,500
Solid Waste Management	747,840	189,650	44,610		33,400		1,015,500	996,800	18,700
<b>Solid Waste</b>	<b>12,355,045</b>	<b>20,143,535</b>	<b>3,901,780</b>	<b>1,377,185</b>	<b>3,546,840</b>	<b>2,916,400</b>	<b>\$ 44,240,785</b>	<b>\$39,470,205</b>	<b>\$ 4,770,580</b>

	FY16	FY15	Difference	CIP	Transfers	Fund Balance
General Fund	10,237,975	9,876,770	361,205	547,435	353,440	
Streets	2,536,220	1,991,685	544,535	961,810		
Special Projects	580,740	517,580	63,160			
Electric	17,615,850	16,645,780	970,070	585,925	1,470,000	
Water	5,789,500	4,758,385	1,031,115	839,500	840,000	960,180
Sewer	6,465,000	4,683,205	1,781,795	842,500	850,000	1,956,220
Solid Waste	1,015,500	996,800	18,700	44,610	33,400	
<b>Total</b>	<b>\$ 44,240,785</b>	<b>\$39,470,205</b>	<b>\$ 4,770,580</b>	<b>\$ 3,821,780</b>	<b>\$ 3,546,840</b>	<b>\$ 2,916,400</b>





# General Government

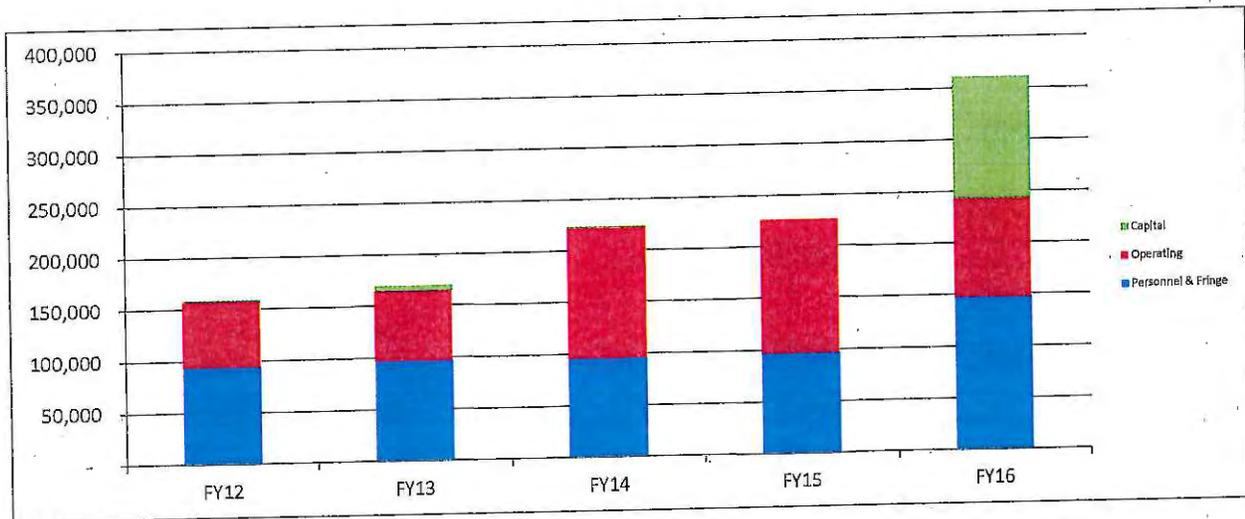
Town Council  
Town Manager  
Human Resources  
Information Technology  
Town Attorney  
Tourism



## Office of Mayor and Council

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Council	101,255	92,000	117,500	-
Clerk of Council	46,055	3,885	-	-
Elections	-	-	-	-

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	93,655	96,706	95,670	96,780	147,310
Operating	63,510	67,248	126,060	129,360	95,885
Capital	1,543	5,288	1,543	-	117,500



Employees: Mayor  
 Council Members  
 Part time Clerk of Council

FY16 Clerk of Council will move to 30 hours per week

FY16 Event Marketing Coordinator [PT position]

1101-Town Council							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41003	Salaries - Part-time	\$ 56,900	\$ 56,886	\$ 56,886	\$ 56,886	\$ 56,010	\$ 55,954
41003	Salaries-PT Event/Marketing Coord	40,000	\$ -	\$ -	\$ -	\$ -	\$ -
42001	Fica	4,355	4,352	4,410	4,352	4,360	4,280
<b>Total Personnel &amp; Fringe Benefits</b>		<b>\$ 101,255</b>	<b>\$ 61,238</b>	<b>\$ 61,296</b>	<b>\$ 61,238</b>	<b>\$ 60,371</b>	<b>\$ 60,234</b>
43002	Professional Services	46,000	55,865	52,660	41,683	35,010	35,507
43002	Community Development Contract	20,000	-	-	-	-	-
43006	Printing & Binding	300	-	-	212	91	150
43007	Advertising	7,000	6,028	7,286	8,282	6,308	2,645
43010	Catlett Mountain - Cleanup	-	-	-	-	-	26,335
45201	Postal Services	200	1	6	43	78	10
45203	Telecommunications	-	-	-	-	-	242
45401	Office Supplies	250	278	83	430	208	575
45410	Uniforms & Wearing Apparel	-	-	-	12	414	-
45412	Furniture & Fixtures	-	424	-	-	-	-
45504	Travel & Education	9,000	8,699	10,432	8,615	7,272	4,457
45507	Council Expenses	1,250	2,452	864	1,590	1,291	1,009
45428	Community Relations	5,500	-	-	-	-	-
45428	Community Relations~Scholarships	1,000	-	-	-	-	-
45509	Gov't Access Channel	1,500	1,210	1,100	1,338	1,672	1,559
46001	Joint Operations	-	1,393	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 92,000</b>	<b>\$ 76,351</b>	<b>\$ 72,429</b>	<b>\$ 62,206</b>	<b>\$ 52,344</b>	<b>\$ 72,489</b>
47001	Machinery & Equipment	-	950	-	-	-	-
47007	ADP - Hardware/Software	-	-	-	5,288	1,543	-
47009	Building & Structures - Catlett Mtn	117,500	-	-	-	-	-
<b>Total Capital</b>		<b>\$ 117,500</b>	<b>\$ 950</b>	<b>\$ -</b>	<b>\$ 5,288</b>	<b>\$ 1,543</b>	<b>\$ -</b>
<b>Total - Department</b>		<b>\$ 310,755</b>	<b>\$ 138,539</b>	<b>\$ 133,726</b>	<b>\$ 128,732</b>	<b>\$ 114,257</b>	<b>\$ 132,723</b>
<b>Adopted Budget Amount</b>		<b>\$ 310,755</b>	<b>\$ 177,505</b>	<b>\$ 175,040</b>	<b>\$ 128,732</b>	<b>\$ 123,984</b>	<b>\$ 119,684</b>
<b>Amended Budget Amount</b>			<b>\$ 276,605</b>	<b>\$ 226,348</b>	<b>\$ 183,742</b>	<b>\$ 133,984</b>	<b>\$ 118,684</b>
<b>Difference from actual vs amended</b>			<b>\$ 138,066</b>	<b>\$ 92,622</b>	<b>\$ 55,010</b>	<b>\$ 19,727</b>	<b>\$ (14,039)</b>
<b>FY16 Highlights:</b>		Funding for Part time position "Event & Marketing Coordinator"					
		Continue funding for Community Development Program					
		Funding for Catlett Mountain renovations shared with Warren County					
<b>FY15 Year end highlights:</b>							
1101-3002		126,200	carried forward to FY16 for Community Development Position				

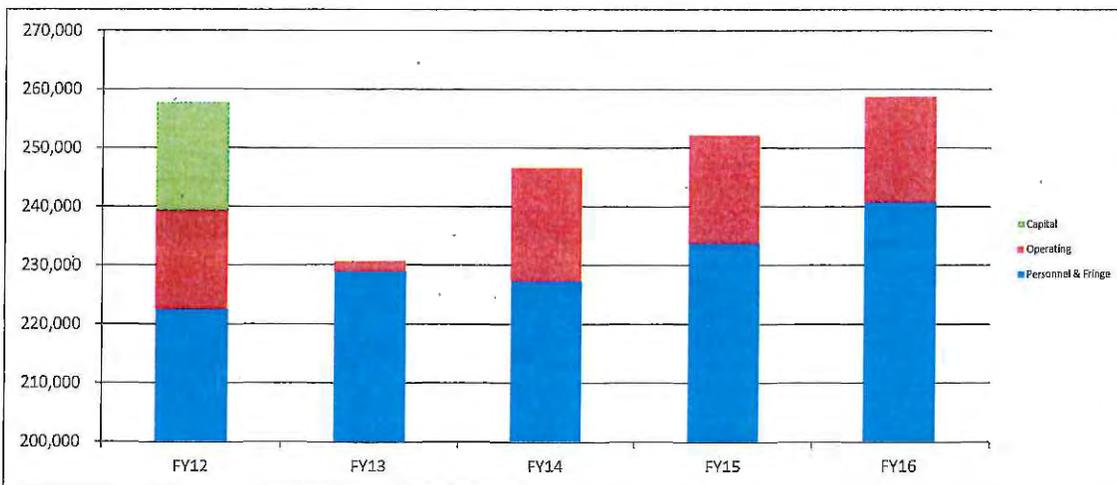
1102- Clerk of Council							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41003	Salaries - Part-time	36,295	31,688	32,406	32,947	30,887	30,400
42001	Fica	2,525	2,424	2,498	2,521	2,396	2,326
42005	Medical Insurance	7,235	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 46,055</b>	<b>\$ 34,112</b>	<b>\$ 34,905</b>	<b>\$ 35,468</b>	<b>\$ 33,284</b>	<b>\$ 32,725</b>
43006	Printing & Binding	-	-	-	37	-	-
43007	Advertising	-	-	-	-	-	5,656
45201	Postal Services	50	10	6	2	1	309
45203	Telecommunications	725	671	597	1,041	-	-
45401	Office Supplies	200	294	771	605	747	154
45412	Furniture & Fixtures	-	-	-	320	-	-
45504	Travel & Education	2,500	2,475	1,077	2,833	1,970	3,199
45801	Dues & Memberships	310	190	255	205	195	375
	<b>Total Operating Expenses</b>	<b>\$ 3,785</b>	<b>\$ 3,639</b>	<b>\$ 2,706</b>	<b>\$ 5,042</b>	<b>\$ 2,913</b>	<b>\$ 9,693</b>
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 49,840</b>	<b>\$ 37,752</b>	<b>\$ 37,610</b>	<b>\$ 40,509</b>	<b>\$ 36,197</b>	<b>\$ 42,418</b>
	<b>Annual Adopted Budget</b>	<b>\$ 49,840</b>	<b>\$ 39,885</b>	<b>\$ 37,940</b>	<b>\$ 40,509</b>	<b>\$ 37,624</b>	<b>\$ 39,542</b>
	<b>Amended Budget Amount</b>		<b>\$ 39,885</b>	<b>\$ 37,940</b>	<b>\$ 38,488</b>	<b>\$ 37,624</b>	<b>\$ 38,542</b>
	<b>Difference from actual vs amended</b>		<b>\$ 2,133</b>	<b>\$ 330</b>	<b>\$ (2,021)</b>	<b>\$ 1,427</b>	<b>\$ (3,876)</b>
	<b>FY16 Highlights:</b>	Clerk of Council will increase weekly hours worked from 28 to 30					
1209 - Board of Elections							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
43006	Printing & Binding	-	2,370	1,500	-	1,074	-
43007	Advertising	-	55	250	-	221	-
43035	Clerks	-	4,858	7,000	-	6,958	-
	<b>Total Operating Expenses</b>	<b>\$ -</b>	<b>\$ 7,283</b>	<b>\$ 8,750</b>	<b>\$ -</b>	<b>\$ 8,253</b>	<b>\$ -</b>
	<b>Total Capital</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>		<b>\$ 7,283</b>	<b>\$ 8,750</b>	<b>\$ -</b>	<b>\$ 8,253</b>	<b>\$ -</b>
	<b>Annual Adopted Budget</b>	<b>\$ -</b>	<b>\$ 8,750</b>	<b>\$ 8,750</b>		<b>\$ 9,500</b>	
	<b>Amended Budget Amount</b>	<b>\$ -</b>	<b>\$ 7,850</b>			<b>\$ 9,500</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 567</b>	<b>\$ (8,750)</b>	<b>\$ -</b>	<b>\$ 1,247</b>	<b>\$ -</b>
	<b>FY16 Highlights:</b>	Funding for a special election will be determined if necessary					

# Office of the Town Manager

Steven Burke

Adopted FY6	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Town Manager	240,710	18,000	-	-

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	222,481	228,850	227,230	233,730	240,710
Operating	16,776	1,700	19,300	18,325	18,000
Capital	18,430	-	-	-	-



Employees: Town Manager  
Sr Admin Asst

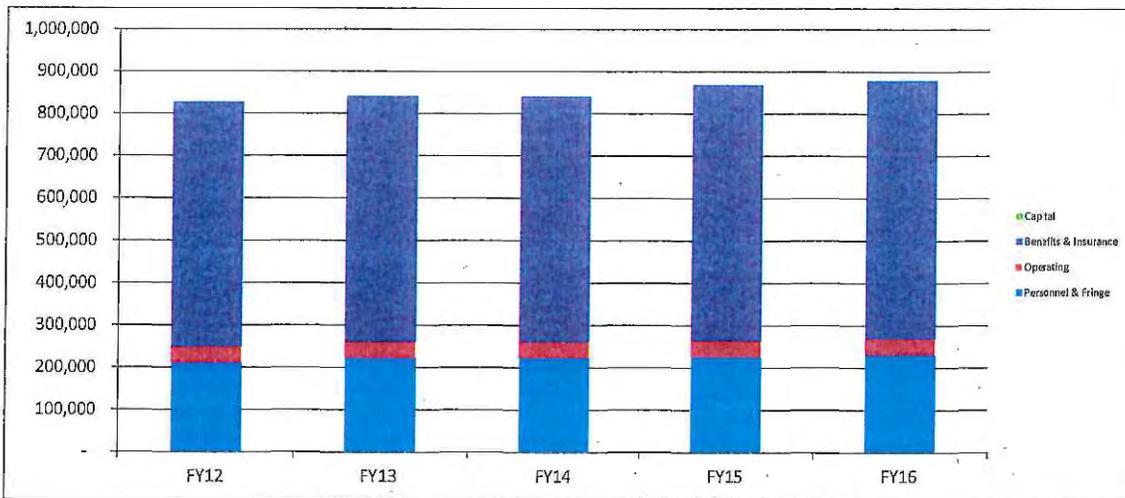
1201- Town Manager							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 172,745	\$ 176,188	\$ 167,523	\$ 163,212	\$ 158,131	\$ 253,336
42001	Fica	12,815	13,070	12,466	12,064	11,688	19,983
42002	VRS/Life Insurance	29,500	24,574	28,106	32,930	27,171	24,697
42004	ICMA Contribution	4,000	3,600	3,466	3,333	2,919	3,744
42005	Medical Insurance	21,650	20,328	18,454	18,996	22,572	19,764
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 240,710</b>	<b>\$ 237,760</b>	<b>\$ 230,015</b>	<b>\$ 230,534</b>	<b>\$ 222,481</b>	<b>\$ 321,525</b>
43005	Maint Service Contract	500	637	422	455	440	-
43006	Printing & Binding	250	-	-	65	175	-
43007	Advertising	2,500	2,114	2,231	390	2,394	2,346
43029	Staff Development	750	87	48	318	379	132
45201	Postal Services	150	151	36	62	56	96
45203	Telecommunications	1,000	856	726	1,314	1,185	1,130
45401	Office Supplies	1,400	1,219	1,327	1,293	1,370	1,568
45402	Auto Maintenance	250	48	72	1,133	236	321
45407	Repairs & Maintenance	200	-	-	-	-	-
45408	POI	700	454	618	729	813	713
45410	Uniforms & Wearing Apparel	150	-	34	154	-	-
45411	Books & Subscriptions	400	432	223	542	482	94
45412	Furniture & Fixtures	250	-	318	1,176	-	1,444
45504	Travel & Education	5,500	4,152	6,363	3,840	4,655	2,615
45506	Manager's Expenses	1,500	1,296	1,276	1,452	1,658	1,871
45801	Dues & Memberships	2,500	1,898	2,607	2,390	2,933	440
	<b>Total Operating Expenses</b>	<b>\$ 18,000</b>	<b>\$ 13,343</b>	<b>\$ 16,303</b>	<b>\$ 15,313</b>	<b>\$ 16,776</b>	<b>\$ 12,771</b>
47001	Machinery & Equipment	-	-	-	-	-	-
47005	Vehicle	-	-	-	-	18,430	-
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,430</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 258,710</b>	<b>\$ 251,103</b>	<b>\$ 246,317</b>	<b>\$ 245,848</b>	<b>\$ 257,686</b>	<b>\$ 334,296</b>
	<b>Annual Adopted Budget</b>	<b>\$ 258,710</b>	<b>\$ 252,055</b>	<b>\$ 246,530</b>	<b>\$ 245,848</b>	<b>\$ 270,538</b>	<b>\$ 273,208</b>
	<b>Amended Budget Amount</b>		<b>\$ 252,055</b>	<b>\$ 246,530</b>	<b>\$ 247,100</b>	<b>\$ 276,788</b>	<b>\$ 353,258</b>
	<b>Difference from actual vs amended</b>		<b>\$ 952</b>	<b>\$ 213</b>	<b>\$ 1,252</b>	<b>\$ 19,102</b>	<b>\$ 18,962</b>

## Division of Employees and Benefits

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Human Resources	231,090	37,600		
Insurance/Benefits		611,200		

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	211,125	222,870	222,870	226,580	231,090
Operating	37,461	37,700	37,400	37,600	37,600
Benefits & Insurance	578,811	581,650	580,650	605,650	611,200
Capital					



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

1202 - Human Resources & Risk Management							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 155,350	\$ 145,027	\$ 150,200	\$ 144,988	\$ 141,361	\$ 140,645
41003	Salaries - Part-time	17,000	17,579	16,481	16,551	16,440	18,159
42001	Fica	12,700	11,835	12,161	11,694	11,337	11,064
42002	VRS/Life Insurance	26,240	22,189	24,252	29,505	25,201	25,104
42005	Medical Insurance	19,800	19,548	16,948	17,568	16,788	16,468
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 231,090</b>	<b>\$ 216,177</b>	<b>\$ 220,042</b>	<b>\$ 220,306</b>	<b>\$ 211,125</b>	<b>\$ 211,441</b>
43004	Repairs & Maintenance	250	-	-	-	-	-
43005	Maint Service Contract	150	188	35	71	-	-
43006	Printing & Binding	400	-	87	65	-	-
43007	Advertising	8,400	12,810	9,557	14,857	15,392	10,574
43023	Safety Program -Risk Mang	1,500	1,070	654	130	25	30
43029	Staff Development	10,000	7,868	4,949	3,870	8,181	9,588
43099	Random Drug Testing	9,000	8,047	7,216	8,067	8,898	8,506
45201	Postal Services	500	374	362	444	749	375
45203	Telecommunications	1,000	1,408	1,116	1,018	1,042	1,001
45401	Office Supplies	1,900	1,597	2,040	1,544	1,766	1,880
45411	Books & Subscriptions	400	-	-	97	-	-
45412	Furniture & Fixtures	500	681	318	130	-	693
45413	Other Operating Expenses	150	63	24	18	73	56
45504	Travel & Education	1,600	469	407	1,550	1,155	698
45515	Training Materials -HR Law	1,500	-	2,884	-	-	-
45801	Dues & Memberships	350	339	334	329	180	325
	<b>Total Operating Expenses</b>	<b>\$ 37,600</b>	<b>\$ 34,913</b>	<b>\$ 29,983</b>	<b>\$ 32,189</b>	<b>\$ 37,461</b>	<b>\$ 33,725</b>
	<b>Total Capital Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 268,690</b>	<b>\$ 251,091</b>	<b>\$ 250,025</b>	<b>\$ 252,496</b>	<b>\$ 248,587</b>	<b>\$ 245,166</b>
	<b>Annual Adopted Budget</b>	<b>\$ 268,690</b>	<b>\$ 264,180</b>	<b>\$ 260,270</b>	<b>\$ 260,388</b>	<b>\$ 247,327</b>	<b>\$ 250,837</b>
	<b>Amended Budget Amount</b>		<b>\$ 267,929</b>	<b>\$ 261,770</b>	<b>\$ 260,388</b>	<b>\$ 249,527</b>	<b>\$ 257,537</b>
	<b>Difference from actual vs amended</b>		<b>\$ 16,838</b>	<b>\$ 11,745</b>	<b>\$ 7,892</b>	<b>\$ 940</b>	<b>\$ 12,371</b>
	<b>FY15 Year end highlights:</b>						
	1202-5515	4,000	funds carried forward to FY16				

9203 - Benefits & Insurance							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
42002	VRS/Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42005	Medical Insurance	-	775	-	37	56	-
42009	Unemployment Insurance	27,000	12,949	18,992	25,999	25,168	22,112
42011	Workman's Comp	178,000	200,380	192,373	170,500	157,612	148,702
42014	Immunization Program	1,200	497	807	816	212	405
42015	Reserve for Employee Compensation	-	-	-	88,596	47,432	-
42016	Health Insurance - Retirees	52,000	45,794	36,561	36,945	37,340	40,130
45304	Property Insurance	67,000	76,338	66,771	60,000	56,807	53,596
45305	Motor Vehicle Insurance	110,000	97,544	103,872	80,000	101,805	77,899
45306	Surety Bonds	2,000	-	-	-	-	-
45308	General Liability	170,000	139,564	150,560	167,989	152,379	136,041
45311	Damage Claims	4,000	13	350	-	-	1,047
<b>Total - Department</b>		<b>\$ 611,200</b>	<b>\$ 573,853</b>	<b>\$ 570,287</b>	<b>\$ 630,881</b>	<b>\$ 578,811</b>	<b>\$ 479,931</b>
<b>Annual Adopted Budget</b>		<b>\$ 611,200</b>	<b>\$ 655,650</b>	<b>\$ 580,650</b>	<b>\$ 674,265</b>	<b>\$ 613,987</b>	<b>\$ 553,042</b>
<b>Amended Budget Amount</b>			<b>\$ 655,650</b>	<b>\$ 580,650</b>	<b>\$ 674,265</b>	<b>\$ 613,987</b>	<b>\$ 553,042</b>
<b>Difference from actual vs amended</b>			<b>\$ 81,797</b>	<b>\$ 10,363</b>	<b>\$ 43,384</b>	<b>\$ 35,176</b>	<b>\$ 73,111</b>
<b>FY16 Highlights:</b>		Employees hired on or after 7.1.15 and retire from the Town of Front Royal, will not get any value of service years contributed to GHI					

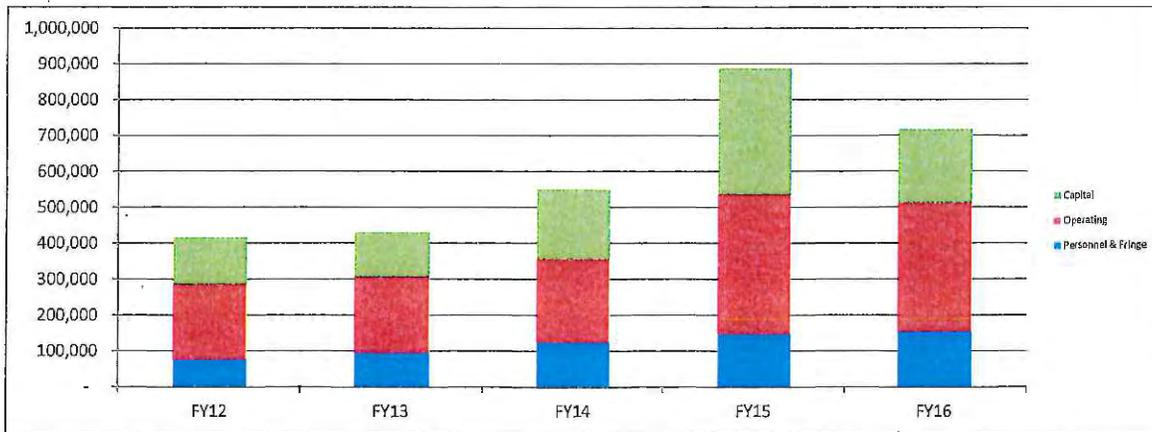


# Department of Information Technology

Todd Jones

Adopted FY16	Personnel & Fringe	Operating	Capital
Information Tech	154,495	357,800	203,750

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	76,662	95,899	124,070	148,285	154,495
Operating	209,662	211,050	232,160	388,250	357,800
Capital	129,910	122,825	192,300	350,335	203,750



Employees: Director  
IT Specialist

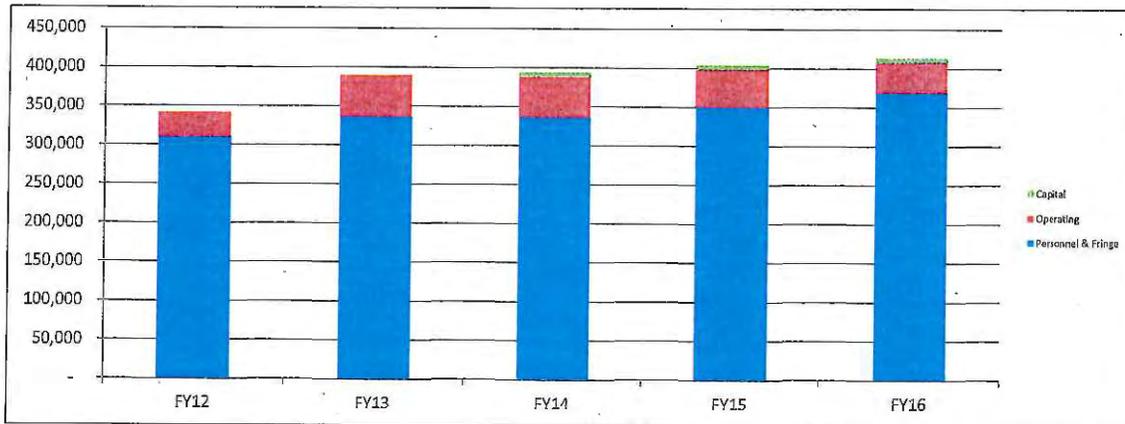
1204 - Information Technology							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 112,560	\$ 110,592	\$ 81,819	\$ 56,423	\$ 48,657	\$ 42,784
41003	Salaries - Part time	-	-	5,925	11,031	5,750	1,581
42001	Fica	8,200	8,033	6,348	4,766	3,922	3,321
42002	VRS/Life Insurance	18,895	15,136	12,504	10,855	8,306	7,340
42005	Medical Insurance	14,590	13,692	12,881	13,260	10,027	5,411
42013	Education Tuition	-	-	-	-	-	1,558
42015	Employee Incentive program	250	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 154,495</b>	<b>\$ 147,453</b>	<b>\$ 119,477</b>	<b>\$ 96,335</b>	<b>\$ 76,662</b>	<b>\$ 62,094</b>
43002	Professional Services	7,500	10,504	14,970	2,333	2,281	12,008
43004	Repairs & Maintenance	500	(183)	1,495	5,886	-	-
43005	Maint Service Contract	206,500	201,819	164,444	128,553	136,900	113,084
43006	Printing & Binding	100	-	-	-	37	-
43007	Advertising	100	-	-	-	-	-
43039	Web Page - Maintenance	19,700	6,929	4,394	4,499	6,565	5,328
43053	Licensing	32,000	27,236	-	-	-	-
45201	Postal Services	50	8	35	8	100	14
45203	Telecommunications	69,200	45,776	42,792	46,815	51,230	49,869
45401	Office Supplies	300	849	297	710	1,325	1,424
45410	Uniforms & Wearing Apparel	-	500	388	396	263	-
45411	Books & Subscriptions	2,000	-	43	10	-	1,284
45412	Furniture & Fixtures	2,000	520	-	1,030	-	150
45420	Small Tools	250	-	113	283	-	178
45421	Hardware/Software	12,500	13,962	12,830	16,630	10,874	22,699
45504	Travel & Education	5,000	56	992	2,292	87	4,359
45801	Dues & Memberships	100	-	-	-	-	-
	<b>Total Operating Expenses</b>	<b>\$ 357,800</b>	<b>\$ 307,977</b>	<b>\$ 242,793</b>	<b>\$ 209,443</b>	<b>\$ 209,662</b>	<b>\$ 210,398</b>
47001	Machinery & Equipment	-	3,050	664	9,035	13,564	11,301
47001	Lease on Police Dispatch software	-	122,652	125,218	122,650	62,927	-
47003	Communications Equipment	5,000	8,154	136,314	-	95	7,048
47007	Computer Equipment	198,750	157,678	70,532	64,053	53,324	85,645
	<b>Total Capital</b>	<b>\$ 203,750</b>	<b>\$ 291,534</b>	<b>\$ 332,728</b>	<b>\$ 195,738</b>	<b>\$ 129,910</b>	<b>\$ 103,995</b>
	<b>Total - Department</b>	<b>\$ 716,045</b>	<b>\$ 746,963</b>	<b>\$ 694,997</b>	<b>\$ 501,516</b>	<b>\$ 416,234</b>	<b>\$ 376,487</b>
	<b>Annual Adopted Budget</b>	<b>\$ 716,045</b>	<b>\$ 836,870</b>	<b>\$ 548,530</b>	<b>\$ 429,774</b>	<b>\$ 434,088</b>	<b>\$ 363,657</b>
	<b>Amended Budget Amount</b>		<b>\$ 858,705</b>	<b>\$ 689,510</b>	<b>\$ 483,764</b>	<b>\$ 570,426</b>	<b>\$ 513,517</b>
	<b>Difference from actual vs amended</b>		<b>\$ 111,742</b>	<b>\$ (5,487)</b>	<b>\$ (17,752)</b>	<b>\$ 154,192</b>	<b>\$ 137,030</b>
	<b>FY16 Highlights:</b>						
		\$ 17,500	New Website (2 yr project \$35,000 total)			FY16 & FY17	
		\$ 40,000	PEI Server [additional funds]				
		\$ 75,000	In-Car Camera [replacement]				
		\$ 35,000	Replacement MDT's [3]				
	<b>FY15 Year end highlights:</b>						
	Various line items	\$ 95,195	carried forward to FY16 to include Server upgrade computers ordered not received travel and uniforms				

# Office of Legal Services

Doug Napier

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Town Attorney	368,785	39,550	5,000	

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	309,380	335,960	336,080	350,175	368,785
Operating	32,765	53,750	52,250	48,250	39,550
Capital			5,000	6,000	5,000



**Employees:** Town Attorney  
 Asst Town Attorney  
 Sr Legal Asst  
 Legal Admin Asst [FT 1.1.15]

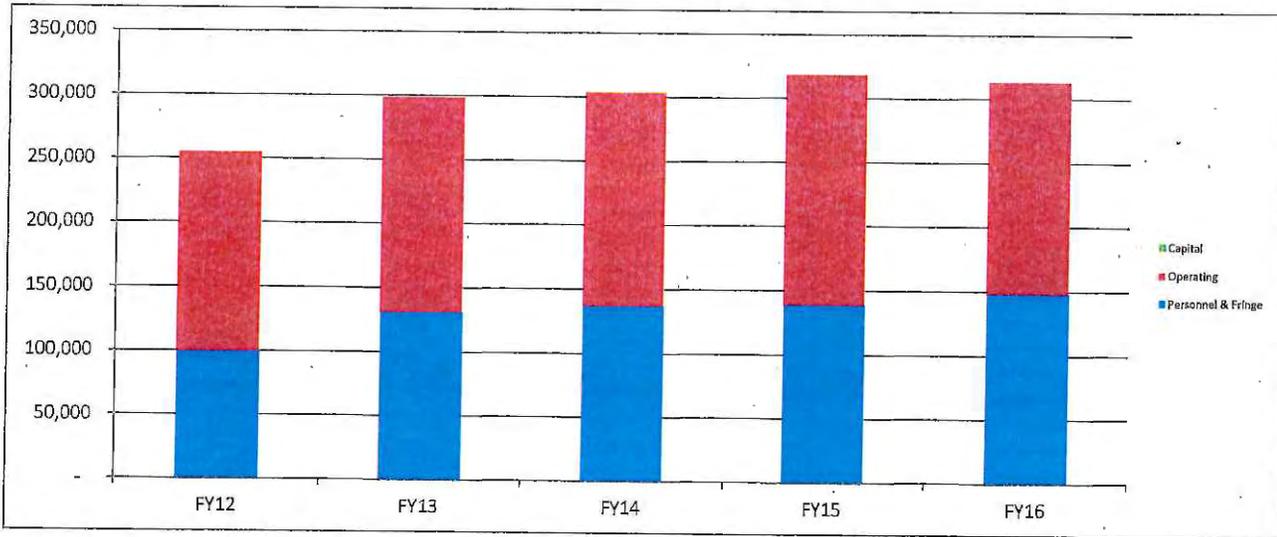
2201 - Town Attorney							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 270,245	\$ 248,978	\$ 224,863	\$ 216,297	\$ 202,147	\$ 211,293
41002	Salaries - Overtime	2,000	1,631	5,417	4,677	2,414	-
41003	Salaries - Part-time	-	12,954	24,740	23,540	23,708	23,012
42001	Fica	19,870	19,414	18,836	\$ 17,835	\$ 16,926	\$ 17,382
42002	VRS/Life Insurance	44,870	35,469	36,039	43,831	35,865	38,909
42005	Medical Insurance	31,800	29,856	28,205	32,256	28,320	23,367
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 368,785</b>	<b>\$ 348,302</b>	<b>\$ 338,099</b>	<b>\$ 338,437</b>	<b>\$ 309,380</b>	<b>\$ 313,963</b>
43002	Professional Services	20,000	6,771	6,656	12,532	19,764	20,135
43004	Repairs & Maintenance	250	-	-	-	-	-
43005	Maint Service Contract	-	188	-	-	-	-
43006	Printing & Binding	-	-	2,943	-	-	-
43009	Purchased Services - Gov't	-	-	-	-	48	-
43013	Recording & Court Cost	2,000	326	353	312	367	1,122
45201	Postal Services	500	536	575	462	464	584
45203	Telecommunications	1,000	965	631	1,159	943	40
45401	Office Supplies	4,500	3,130	4,863	3,315	4,796	3,857
45411	Books & Subscriptions	4,800	4,912	3,443	2,862	3,431	4,939
45412	Furniture & Fixtures	-	-	47	-	-	616
45504	Travel & Education	5,500	2,135	3,874	3,106	2,363	1,773
45801	Dues & Memberships	1,000	1,255	970	670	590	910
	<b>Total Operating Expenses</b>	<b>\$ 39,550</b>	<b>\$ 20,218</b>	<b>\$ 24,356</b>	<b>\$ 24,417</b>	<b>\$ 32,765</b>	<b>\$ 33,976</b>
47001	Machinery & Equipment	5,000	560	-	-	-	-
	<b>Total Capital</b>	<b>\$ 5,000</b>	<b>\$ 560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 413,335</b>	<b>\$ 369,079</b>	<b>\$ 362,455</b>	<b>\$ 362,853</b>	<b>\$ 342,145</b>	<b>\$ 347,939</b>
	<b>Annual Adopted Budget</b>	<b>\$ 413,335</b>	<b>\$ 399,925</b>	<b>\$ 393,330</b>	<b>\$ 389,710</b>	<b>\$ 357,353</b>	<b>\$ 339,303</b>
	<b>Amended Budget Amount</b>		<b>\$ 412,075</b>	<b>\$ 400,480</b>	<b>\$ 389,710</b>	<b>\$ 357,353</b>	<b>\$ 336,603</b>
	<b>Difference from actual vs amended</b>		<b>\$ 42,996</b>	<b>\$ 38,025</b>	<b>\$ 26,857</b>	<b>\$ 15,208</b>	<b>\$ (11,336)</b>
	<b>FY14 Highlights:</b>						
	47001 Machinery & Equipment	\$ 5,000	FY14 - funded	[4 year allocation]			
		\$ 5,000	FY16 - funded				
		\$ 5,000	FY17				
	<b>FY16 Highlights:</b>						
		\$ 5,000	Additional salary for Town Attorney				
	<b>FY15 Year end highlights:</b>						
	2201-3002	\$ 23,000	carried forward to FY16 - legal expense Rt 522 Corridor				

# Department of Toursim

Tim Smith

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Tourism	148,005	165,305	-	-

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	99,180	130,958	136,770	138,660	148,005
Operating	155,448	167,463	166,865	179,585	165,305
Capital	-	-	-	-	-



**Employees:** Vistor Center manager  
 Part time staff  
 Volunteers

1205 - Tourism							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 41,680	\$ 40,782	\$ 43,581	\$ 41,664	\$ 24,563	\$ 38,306
41002	Salaries - Overtime	-	-	-	-	-	267
41003	Salaries - Part-time	73,920	68,620	62,189	63,519	59,162	54,669
42001	Fica	8,190	8,076	7,852	7,767	6,362	7,131
42002	VRS/Life Insurance	6,975	5,653	6,125	7,420	3,529	5,991
42005	Medical Insurance	9,990	9,384	8,708	8,964	1,402	-
42006	Life Insurance	7,000	6,860	6,860	6,185	4,161	2,080
42015	Employee Incentive program	250	-	-	-	-	-
<b>Total Personnel &amp; Fringe Benefits</b>		<b>\$ 148,005</b>	<b>\$ 139,375</b>	<b>\$ 135,264</b>	<b>\$ 135,521</b>	<b>\$ 99,180</b>	<b>\$ 108,444</b>
43002	Professional Services	8,000	6,561	7,392	10,282	2,710	14,724
43005	Maint Service Contract	400	663	408	726	5,597	6,346
43006	Printing & Binding	11,000	8,187	8,149	12,087	5,130	6,157
43007	Advertising	50,000	58,263	67,292	52,332	51,498	39,852
43018	Tourism Promotion	25,000	12,674	17,146	8,965	12,122	8,007
43023	Safety Program	-	-	14	-	-	-
43047	225th Celebration	-	-	2,390	17,762	-	-
43070	Battle of Front Royal	1,000	1,000	1,000	1,000	1,500	1,000
43076	Maint - Credit Card Processing	500	-	-	70	-	-
43079	Co-op Advertising	3,000	2,825	2,650	291	2,746	-
45101	Electrical Services	200	132	140	124	129	139
45201	Postal Services	6,000	4,222	3,467	6,365	5,717	5,573
45203	Telecommunications	5,000	6,108	5,924	6,232	5,680	3,733
45401	Office Supplies	600	866	599	677	1,595	618
45402	Auto Maintenance	-	-	-	-	-	487
45405	Janitorial Supplies	600	959	423	856	821	685
45408	POL	-	-	56	-	-	-
45410	Uniforms & Wearing Apparel	-	1,398	-	-	204	-
45411	Books & Subscriptions	-	-	94	-	283	-
45412	Furniture & Fixtures	-	-	-	155	-	-
45413	Other Operating Expenses	1,500	-	1,316	5,314	7,134	2,014
45504	Travel & Education	2,000	2,440	2,730	1,288	1,865	3,698
45613	Volunteer Appreciation	400	79	415	392	341	175
45618	Grant Proceeds	-	-	-	-	3,810	-
45801	Dues & Memberships	1,000	1,550	906	1,300	1,290	1,355
46007	Cultural Activities [grant funding]	10,000	10,000	10,000	10,000	10,000	10,000
47012	Bus System	39,105	38,604	36,608	36,608	35,277	35,277
47017	Tourism Development	-	-	-	-	-	-
<b>Total Operating Expenses</b>		<b>\$ 165,305</b>	<b>\$ 156,530</b>	<b>\$ 169,059</b>	<b>\$ 172,827</b>	<b>\$ 155,448</b>	<b>\$ 139,342</b>
47001	Machinery & Equipment	-	-	-	-	-	-
47009	Building & Structures	-	-	-	-	-	-
47912	HC Trail - Phase II	-	895	6,473	-	-	-
47932	HC Trail - Phase I	-	-	142,159	-	-	-
47019	Signage	-	-	-	-	-	-
<b>Total Capital</b>		<b>\$ -</b>	<b>\$ 895</b>	<b>\$ 148,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total - Department</b>		<b>\$ 313,310</b>	<b>\$ 296,800</b>	<b>\$ 452,955</b>	<b>\$ 308,347</b>	<b>\$ 254,628</b>	<b>\$ 247,786</b>
<b>Annual Adopted Budget</b>		<b>\$ 313,310</b>	<b>\$ 317,245</b>	<b>\$ 303,635</b>	<b>\$ 298,421</b>	<b>\$ 285,955</b>	<b>\$ 266,969</b>
<b>Amended Budget Amount</b>			<b>\$ 328,245</b>	<b>\$ 496,103</b>	<b>\$ 345,483</b>	<b>\$ 296,224</b>	<b>\$ 267,374</b>
<b>Difference from actual vs amended</b>			<b>\$ 31,445</b>	<b>\$ 43,148</b>	<b>\$ 37,136</b>	<b>\$ 41,596</b>	<b>\$ 19,588</b>
<b>FY16 Highlights:</b>							
Increase in Bus System [letter received Jan 2015]							
<b>FY15 Year end highlights:</b>							
1205-3006	\$ 7,500	carried forward to FY16 - Visitor Guide					
1205-3018	\$ 16,000	Carried forward to FY16 - Promotion of Downtown					



# Department of Finance

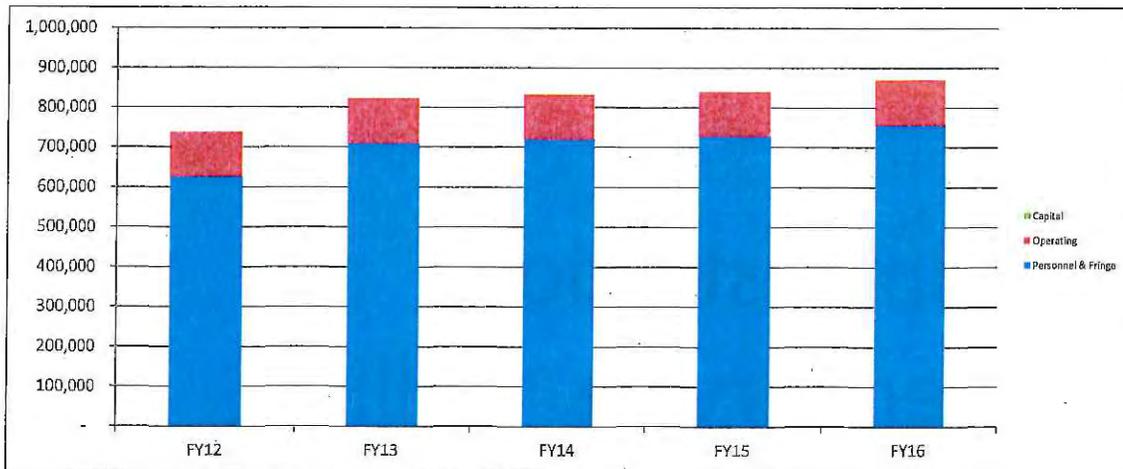
Administration  
Customer Service ~ Billing  
Purchasing

## Department of Finance

Kim Gilkey-Breeden

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Finance - Admin	217,115	5,300		
Finance - Customer Ser	443,545	106,250		
Finance - Purchasing	95,215	3,985		

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	625,905	709,594	719,360	727,385	755,875
Operating	113,438	113,000	113,835	112,585	115,535
Capital	-	-	-	-	-



**Employees:** Director

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

1214 - Finance - Administration							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 154,760	\$ 155,304	\$ 149,552	\$ 143,853	\$ 140,115	\$ 137,280
42001	Fica	11,440	11,160	10,834	10,332	10,241	9,818
42002	VRS/Life Insurance	26,340	21,744	23,592	28,806	24,547	24,025
42005	Medical Insurance	24,575	23,076	21,589	22,224	21,409	22,083
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 217,115</b>	<b>\$ 211,284</b>	<b>\$ 205,567</b>	<b>\$ 205,215</b>	<b>\$ 196,312</b>	<b>\$ 193,207</b>
43005	Maint. Service Contract	-	-	-	-	-	97
43006	Printing & Binding	150	83	-	435	-	82
45201	Postal Services	50	1	15	77	181	94
45203	Telecommunications	600	639	755	831	923	746
45401	Office Supplies	500	575	1,071	651	751	988
45411	Books & Subscriptions	400	-	102	-	-	-
45412	Furniture & Fixtures	250	-	-	55	-	362
45504	Travel & Education	3,000	2,077	3,223	2,548	3,245	3,446
45801	Dues & Memberships	350	230	680	320	395	685
	<b>Total Operating Expenses</b>	<b>\$ 5,300</b>	<b>\$ 3,605</b>	<b>\$ 5,845</b>	<b>\$ 4,916</b>	<b>\$ 5,495</b>	<b>\$ 6,500</b>
	<b>Total Capital</b>	<b>\$ -</b>					
	<b>Total - Department</b>	<b>\$ 222,415</b>	<b>\$ 214,889</b>	<b>\$ 211,413</b>	<b>\$ 210,131</b>	<b>\$ 201,807</b>	<b>\$ 199,707</b>
	<b>Annual Adopted Budget</b>	<b>\$ 222,415</b>	<b>\$ 216,115</b>	<b>\$ 215,600</b>	<b>\$ 212,575</b>	<b>\$ 202,282</b>	<b>\$ 188,878</b>
	<b>Amended Budget Amount</b>		<b>\$ 215,335</b>	<b>\$ 215,475</b>	<b>\$ 211,305</b>	<b>\$ 205,282</b>	<b>\$ 190,578</b>
	<b>Difference from actual vs amended</b>		<b>\$ 446</b>	<b>\$ 4,062</b>	<b>\$ 1,174</b>	<b>\$ 3,475</b>	<b>\$ (9,129)</b>

1215 - Finance								
Billing & Customer Service								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 298,470	\$ 275,736	\$ 270,431	\$ 266,106	\$ 228,275	\$ 173,425	
41002	Salaries - Overtime	-	-	-	-	-	18	
42001	Fica	21,240	19,871	19,096	18,912	16,419	12,337	
42002	VRS/Life Insurance	48,890	38,093	41,726	52,351	39,235	29,906	
42005	Medical Insurance	69,945	64,570	66,652	63,466	59,656	42,194	
42015	Employee incentive program	5,000	-	-	-	-	-	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 443,545</b>	<b>\$ 398,271</b>	<b>\$ 397,905</b>	<b>\$ 400,835</b>	<b>\$ 343,584</b>	<b>\$ 257,880</b>	
43004	Repairs & Maintenance	200	-	182	255	-	125	
43005	Maint Service Contract	1,000	637	736	1,657	1,662	8,136	
43006	Printing & Binding	13,000	13,882	13,307	16,827	13,044	12,710	
43007	Advertising	-	-	-	-	-	48	
43009	Purchased Services - Gov't	8,500	67	-	102	2,557	128	
45201	Postal Services	77,000	83,003	87,310	80,492	79,728	65,440	
45401	Office Supplies	3,400	3,617	3,364	3,812	5,901	3,264	
45407	Repairs & Maint Supplies	250	432	277	272	15	191	
45410	Uniforms & Wearing Apparel	-	-	365	-	-	-	
45411	Books & Subscriptions	100	45	-	-	-	-	
45412	Furniture & Fixtures	300	340	459	164	105	-	
45504	Travel & Education	2,500	1,723	2,248	3,065	962	245	
	<b>Total Operating Expenses</b>	<b>\$ 106,250</b>	<b>\$ 103,746</b>	<b>\$ 108,249</b>	<b>\$ 106,645</b>	<b>\$ 103,974</b>	<b>\$ 90,286</b>	
47001	Machinery & Equipment	-	-	-	-	-	-	
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Total - Department</b>	<b>\$ 549,795</b>	<b>\$ 502,017</b>	<b>\$ 506,154</b>	<b>\$ 507,481</b>	<b>\$ 447,558</b>	<b>\$ 348,166</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 549,795</b>	<b>\$ 528,340</b>	<b>\$ 522,160</b>	<b>\$ 512,224</b>	<b>\$ 473,800</b>	<b>\$ 364,312</b>	
	<b>Amended Budget Amount</b>		<b>\$ 528,340</b>	<b>\$ 522,275</b>	<b>\$ 516,774</b>	<b>\$ 472,800</b>	<b>\$ 363,612</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 26,323</b>	<b>\$ 16,121</b>	<b>\$ 9,293</b>	<b>\$ 25,242</b>	<b>\$ 15,446</b>	
	<b>FY16 Highlights:</b>							
	3009 ~ Gov't purchased services	\$ 8,500	County preparing tax rolls					

1222 - Finance - Purchasing							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 70,775	\$ 70,783	\$ 68,162	\$ 65,562	\$ 63,995	\$ 66,075
42001	Fica	5,215	5,387	5,163	4,933	4,884	4,951
42002	VRS/Life Insurance	12,000	10,366	11,216	13,603	11,614	12,030
42005	Medical Insurance	7,225	6,780	5,572	5,736	5,516	6,134
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 95,215</b>	<b>\$ 93,316</b>	<b>\$ 90,113</b>	<b>\$ 89,833</b>	<b>\$ 86,009</b>	<b>\$ 89,191</b>
43006	Printing & Binding	300	249	-	65	216	-
43007	Advertising	400	-	465	1,237	274	1,418
45201	Postal Services	650	516	660	658	754	716
45203	Telecommunications	-	-	-	234	407	329
45401	Office Supplies	600	549	825	982	442	220
45402	Auto Maintenance	250	23	51	104	73	125
45407	Repair & Maint Supplies	100	-	-	-	16	11
45408	POL	450	199	330	437	622	456
45410	Uniforms & Wearing Apparel	-	-	54	-	-	-
45412	Furniture & Fixtures	150	-	-	-	-	201
45420	Small Tools	50	-	-	-	-	-
45504	Travel & Education	1,000	-	1,404	792	1,130	1,151
45801	Dues & Memberships	35	35	35	35	35	35
	<b>Total Operating Expenses</b>	<b>\$ 3,985</b>	<b>\$ 1,571</b>	<b>\$ 3,824</b>	<b>\$ 4,545</b>	<b>\$ 3,969</b>	<b>\$ 4,661</b>
	<b>Total Capital</b>	<b>\$ -</b>					
	<b>Total - Department</b>	<b>\$ 99,200</b>	<b>\$ 94,887</b>	<b>\$ 93,937</b>	<b>\$ 94,378</b>	<b>\$ 89,978</b>	<b>\$ 93,852</b>
	<b>Annual Adopted Budget</b>	<b>\$ 99,200</b>	<b>\$ 95,515</b>	<b>\$ 95,435</b>	<b>\$ 97,795</b>	<b>\$ 91,597</b>	<b>\$ 113,584</b>
	<b>Amended Budget Amount</b>		<b>\$ 96,295</b>	<b>\$ 95,445</b>	<b>\$ 95,810</b>	<b>\$ 91,597</b>	<b>\$ 113,584</b>
	<b>Difference from actual vs amended</b>		<b>\$ 1,408</b>	<b>\$ 1,508</b>	<b>\$ 1,432</b>	<b>\$ 1,619</b>	<b>\$ 19,732</b>



# Department of Public Safety

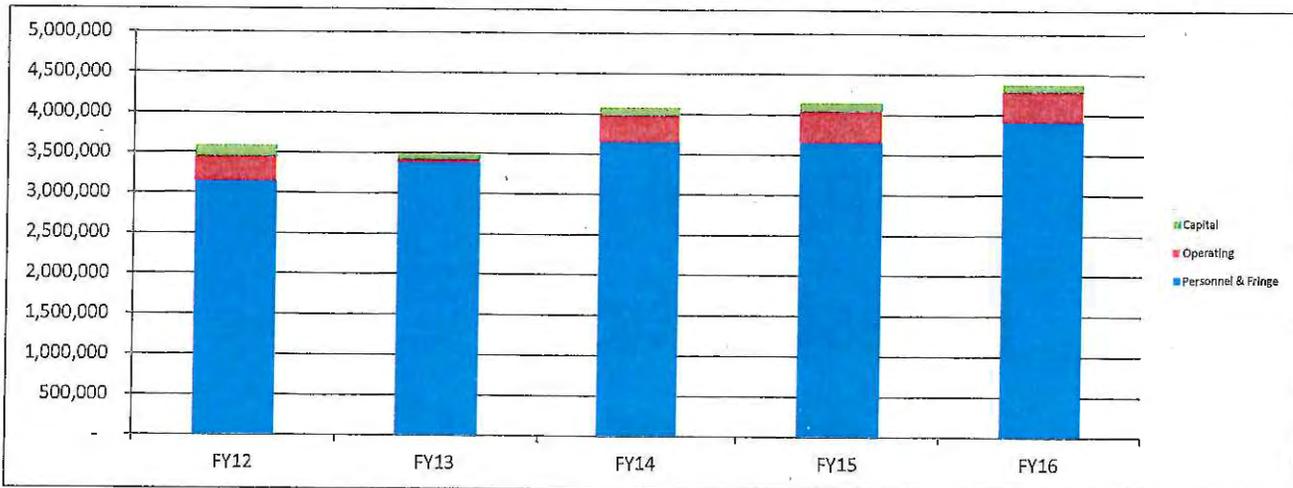
Administration  
Patrol  
Investigations  
Services  
Special Forces

# Department of Safety

Norman Shifflett

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Police - Admin	524,630	61,730	-	
Police - Patrol	2,107,380	200,280	86,850	
Police - CID	442,810	47,320	-	
Police - Services	556,830	23,195	-	
Police - Drug Task	276,815	34,960	-	
Police - ES	-	8,525	-	

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	3,145,593	3,383,378	3,655,700	3,650,700	3,908,465
Operating	300,987	34,375	325,030	392,860	376,010
Capital	137,175	70,000	97,000	102,585	86,850



**Employees: Chief**

- Major
- Captain (2)
- Sr Admin Asst
- Sergeant (6)
- MPO's (28)
- Communication Offices (8)
- Records Specialist

**FY14** MPO program

**FY15** Communications officer program with Salary increase FY15  
Added PT position for Community Resource Office 3.15

**FY16** Addition communications officer requested

3101 - Police Administration							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 376,615	\$ 376,906	\$ 415,116	\$ 376,978	\$ 280,123	\$ 278,519
41002	Salaries - Overtime	-	-	2,984	583	481	193
41003	Salaries - Part-time	-	-	-	-	29,147	22,036
42001	Fica	27,775	27,357	30,472	27,271	22,282	21,291
42002	VRS/Life Insurance	54,630	52,002	58,763	61,925	49,049	48,937
42003	Leos	9,400	12,102	11,283	9,480	8,896	8,749
42005	Medical Insurance	56,210	53,376	55,843	56,721	49,596	48,676
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 524,630</b>	<b>\$ 521,742</b>	<b>\$ 574,460</b>	<b>\$ 532,957</b>	<b>\$ 439,574</b>	<b>\$ 428,400</b>
43004	Repairs & Maintenance	500	3	-	194	-	173
43006	Printing & Binding	400	195	176	307	253	64
43007	Advertising	-	196	-	309	-	-
43008	Laundry & Dry Cleaning	900	449	-	-	-	-
43023	Safety Program	100	73	68	-	-	20
45201	Postal Services	500	162	157	326	518	332
45203	Telecommunications	5,000	4,395	3,365	4,454	3,968	4,289
45401	Office Supplies	1,200	1,346	2,821	1,259	1,261	1,626
45402	Auto Maintenance	6,000	1,398	3,710	5,516	5,025	2,993
45405	Janitorial Supplies	2,500	-	164	1,087	11,860	13,090
45408	POL	4,000	5,908	5,560	5,593	4,775	3,206
45409	Police Supplies	200	2,480	60	38	-	-
45410	Uniforms & Wearing Apparel	2,000	474	1,763	3,032	1,034	734
45411	Books & Subscriptions	150	132	244	91	94	94
45412	Furniture & Fixtures	-	-	3,923	1,376	-	-
45413	Other Operating Supplies	600	413	112	271	235	229
45425	Range supplies/Ammo	25,000	35,129	19,585	15,163	-	-
45428	Community Relations	2,500	3,506	3,820	4,686	5,713	4,848
45504	Travel & Education	3,500	2,996	2,027	2,080	5,137	2,306
45801	Dues & Memberships	1,000	300	440	447	1,496	304
46001	Joint Operations	1,680	1,680	1,630	1,400	1,400	1,283
46011	Grant Matching	4,000	4,145	4,432	2,864	-	25,824
	<b>Total Operating Expenses</b>	<b>\$ 61,730</b>	<b>\$ 65,382</b>	<b>\$ 54,056</b>	<b>\$ 50,492</b>	<b>\$ 42,769</b>	<b>\$ 61,414</b>
47001	Machinery & Equipment	-	-	-	-	-	-
47003	Communication Equipment	-	-	-	-	-	-
47005	Motor Vehicles	-	-	15,030	-	-	-
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 586,360</b>	<b>\$ 587,124</b>	<b>\$ 643,546</b>	<b>\$ 583,449</b>	<b>\$ 482,343</b>	<b>\$ 489,814</b>
	<b>Annual Adopted Budget</b>	<b>\$ 586,360</b>	<b>\$ 591,455</b>	<b>\$ 646,480</b>	<b>\$ 518,966</b>	<b>\$ 473,292</b>	<b>\$ 472,079</b>
	<b>Amended Budget Amount</b>		<b>\$ 591,472</b>	<b>\$ 655,201</b>	<b>\$ 559,066</b>	<b>\$ 482,267</b>	<b>\$ 476,103</b>
	<b>Difference from actual vs amended</b>		<b>\$ 4,348</b>	<b>\$ 11,655</b>	<b>\$ (24,383)</b>	<b>\$ (76)</b>	<b>\$ (13,711)</b>
	<b>FY16 Highlights:</b>						
		\$ 500	Additional Salary for Admin Asst				

3102- Police Patrol							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 1,308,945	\$ 1,205,428	\$ 1,171,093	\$ 1,059,572	\$ 951,318	\$ 989,018
41002	Salaries - Overtime	140,000	197,142	189,118	98,757	98,949	60,531
41003	Salaries - Parttime	50,000	9,780				
41005	Stipend - Field Training			500	3,500		
42001	Fica	105,500	102,724	99,846	83,999	76,977	75,569
42002	VRS/Life Insurance	178,010	166,102	180,044	208,812	157,225	160,798
42003	Leos	34,660	43,275	40,179	35,818	33,174	34,024
42005	Medical Insurance	262,265	231,062	200,261	186,094	166,538	174,103
42013	Education Tuition	4,000	1,160	1,025	2,463	2,202	3,900
42019	Line of Duty Act Fund	24,000	18,159	-19,313			
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 2,107,380</b>	<b>\$ 1,974,834</b>	<b>\$ 1,901,379</b>	<b>\$ 1,679,015</b>	<b>\$ 1,486,382</b>	<b>\$ 1,497,943</b>
43002	Professional Services	2,000	1,380	850	1,275	2,589	1,431
43004	Repairs & Maintenance	6,000	4,687	9,010	5,733	4,088	6,361
43005	Maint Service Contract	200					128
43006	Printing & Binding	3,500	2,113	2,328	3,589	2,605	1,565
43008	Laundry & Dry Cleaning	5,000	1,876				
43023	Safety Program	2,500	1,770	1,908	2,063	1,290	1,651
43041	Board/Care Prisoners					3,350	2,070
45201	Postal Services	300	297	267	233	108	166
45203	Telecommunications	12,000	12,621	10,824	9,898	9,263	8,871
45401	Office Supplies	2,000	1,026	1,722	1,816	1,225	1,522
45402	Auto Maintenance	25,000	22,055	24,576	24,807	28,269	29,993
45408	POI	69,600	56,589	67,522	60,882	59,088	56,838
45409	Police Supplies	10,000	31,318	17,890	13,968	6,947	24,850
45410	Uniforms & Wearing Apparel	30,000	28,132	15,293	19,058	16,595	17,562
45411	Books & Subscriptions	300	247	266	282	107	
45413	Other Operating Supplies	5,000	4,205	3,920	4,030	2,838	17,578
45428	Community Relations	500	224	420	557	1,062	
45504	Travel & Education	8,000	8,515	7,082	4,288	6,155	521
45504	Spillman Annual Conference	2,500	3,965	5,410			
46001	Joint Operations	14,880	11,008	10,187	8,438	8,845	9,370
46012	Police Transports	1,000	411	191			
	<b>Total Operating Expenses</b>	<b>\$ 200,280</b>	<b>\$ 192,438</b>	<b>\$ 179,665</b>	<b>\$ 160,918</b>	<b>\$ 154,424</b>	<b>\$ 180,477</b>
47001	Machinery & Equipment	8,000	9,000				
47003	Communications Equipment						
47005	Motor Vehicles	78,850	72,252	82,991	70,000	120,603	83,788
47009	Buildings and Structures			120	3,971	13,600	
	<b>Total Capital</b>	<b>\$ 86,850</b>	<b>\$ 81,252</b>	<b>\$ 83,111</b>	<b>\$ 73,971</b>	<b>\$ 134,204</b>	<b>\$ 83,788</b>
	<b>Total - Department</b>	<b>\$ 2,394,510</b>	<b>\$ 2,248,524</b>	<b>\$ 2,164,155</b>	<b>\$ 1,913,905</b>	<b>\$ 1,775,010</b>	<b>\$ 1,762,208</b>
	<b>Annual Adopted Budget</b>	<b>\$ 2,394,510</b>	<b>\$ 2,222,150</b>	<b>\$ 2,174,780</b>	<b>\$ 2,038,382</b>	<b>\$ 1,976,689</b>	<b>\$ 1,853,052</b>
	<b>Amended Budget Amount</b>		<b>\$ 2,244,775</b>	<b>2,200,487</b>	<b>\$ 2,194,278</b>	<b>\$ 2,110,301</b>	<b>\$ 1,895,771</b>
	<b>Difference from actual vs amended</b>		<b>\$ (3,749)</b>	<b>\$ 36,332</b>	<b>\$ 280,373</b>	<b>\$ 335,292</b>	<b>\$ 133,563</b>
	<b>FY16 Highlights:</b>						
	1003 ~ Part time	\$ 50,000	New Position -CRO Pe	[Community Resource officer]			
	5410 ~ Uniforms & Wearing Apparel	\$ 10,000	10 armor vests				
	<b>CIP:</b>						
	7001 ~ Equipment	\$ 8,000	additional speed trailer [no replacement]				
	7005 ~ Vehicles	\$ 78,850	2 replacement vehicles ~ with all equipment to make road ready				

3103 - Police Investigations							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 259,990	\$ 250,592	\$ 231,358	\$ 385,996	\$ 389,780	\$ 387,622
41002	Salaries - Overtime	58,000	51,231	60,352	81,736	78,830	65,024
42001	Fica	23,335	22,048	21,182	33,638	34,118	32,626
42002	VRS/Life Insurance	36,300	34,467	35,936	75,644	66,701	66,361
42003	Leos	7,070	8,996	8,022	13,674	14,025	13,753
42005	Medical Insurance	52,895	51,960	51,928	86,047	86,391	81,162
42012	Clothing Allowance	5,220	3,686	3,522	4,380	4,320	4,320
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 442,810</b>	<b>\$ 422,980</b>	<b>\$ 412,300</b>	<b>\$ 681,114</b>	<b>\$ 674,164</b>	<b>\$ 650,868</b>
43004	Repairs & Maintenance	800	-	731	838	96	-
43006	Printing & Binding	100	-	120	90	-	44
43008	Laundry & Dry Cleaning	100	-	-	-	-	-
45201	Postal Services	150	45	15	87	118	51
45203	Telecommunications	7,500	8,448	7,069	7,818	4,767	5,455
45401	Office Supplies	3,500	1,720	2,958	3,040	3,089	2,079
45402	Auto Maintenance	2,000	1,024	4,716	2,080	2,892	1,172
45408	POL	9,000	7,569	10,344	7,345	7,737	8,307
45409	Police Supplies	4,000	2,976	1,967	4,417	5,574	2,546
45410	Uniforms & Wearing Apparel	400	436	683	598	770	722
45411	Books & Subscriptions	150	65	36	-	-	-
45413	Other Operating Supplies	1,500	1,477	2,623	1,430	578	350
45415	Special Investigating Supplies	3,500	1,285	2,459	2,420	-	-
45504	Travel & Education	10,000	9,747	12,806	10,484	10,088	4,296
45801	Dues & Memberships	2,100	300	395	395	306	456
46001	Joint Operations	2,520	2,520	2,038	2,100	2,100	2,100
	<b>Total Operating Expenses</b>	<b>\$ 47,320</b>	<b>\$ 37,613</b>	<b>\$ 48,961</b>	<b>\$ 43,141</b>	<b>\$ 38,115</b>	<b>\$ 27,577</b>
47001	Machinery & Equipment	-	18,383	-	-	-	-
47003	Communications Equipment	-	-	-	-	-	-
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ 18,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 490,130</b>	<b>\$ 478,976</b>	<b>\$ 461,262</b>	<b>\$ 724,255</b>	<b>\$ 712,280</b>	<b>\$ 678,446</b>
	<b>Annual Adopted Budget</b>	<b>\$ 490,130</b>	<b>\$ 549,315</b>	<b>\$ 494,800</b>	<b>\$ 487,779</b>	<b>\$ 472,773</b>	<b>\$ 463,747</b>
	<b>Amended Budget Amount</b>		<b>\$ 545,865</b>	<b>\$ 496,480</b>	<b>\$ 490,805</b>	<b>\$ 613,348</b>	<b>\$ 460,767</b>
	<b>Difference from actual vs amended</b>		<b>\$ 66,889</b>	<b>\$ 35,218</b>	<b>\$ (233,450)</b>	<b>\$ (98,932)</b>	<b>\$ (217,679)</b>

3104 - Police Services								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 390,105	\$ 333,541	\$ 237,569	\$ 245,988	\$ 244,217	\$ 259,335	
41002	Salaries - Overtime	20,000	25,606	33,099	17,091	20,759	13,696	
41003	Salaries - Part-time	7,500	6,928	6,324	4,162	5,047	7,854	
42001	Fica	26,480	27,505	20,529	19,616	19,827	20,554	
42002	VRS/Life Insurance	54,975	43,116	36,758	46,955	40,764	43,161	
42005	Medical Insurance	57,770	54,084	40,740	45,762	49,483	44,806	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 556,830</b>	<b>\$ 490,780</b>	<b>\$ 375,020</b>	<b>\$ 379,574</b>	<b>\$ 380,098</b>	<b>\$ 389,405</b>	
43002	Professional Services	975	-	-	-	1,023	-	
43004	Repairs & Maintenance	1,000	546	558	2,790	-	2,020	
43005	Maint Service Contracts	4,500	1,952	1,998	4,241	1,653	400	
43006	Printing & Binding	1,000	793	460	1,369	-	-	
43023	Safety Program	250	-	-	-	-	-	
45201	Postal Services	450	22	141	316	-	295	
45203	Telecommunications	1,000	1,550	956	902	759	565	
45401	Office Supplies	2,000	1,727	2,270	2,303	2,279	1,942	
45410	Uniforms & Wearing Apparel	500	946	-	196	137	-	
45411	Books & Subscriptions	250	240	-	-	-	222	
45412	Furniture & Fixtures	1,100	2,445	2,307	-	3,792	156	
45413	Other Operating Supplies	300	98	250	148	2,017	89	
45504	Travel & Education	3,000	1,851	2,860	1,782	1,712	2,479	
45801	Dues and Memberships	750	476	-	-	-	-	
46001	Joint Operations	6,120	4,760	1,223	5,100	5,100	5,100	
	<b>Total Operating Expenses</b>	<b>\$ 23,195</b>	<b>\$ 17,405</b>	<b>\$ 13,023</b>	<b>\$ 19,148</b>	<b>\$ 18,472</b>	<b>\$ 13,268</b>	
47001	Machinery & Equipment	-	-	-	-	-	-	
47003	Communications	-	-	-	9,735	2,971	-	
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,735</b>	<b>\$ 2,971</b>	<b>\$ -</b>	
	<b>Total - Department</b>	<b>\$ 580,025</b>	<b>\$ 508,185</b>	<b>\$ 388,043</b>	<b>\$ 408,457</b>	<b>\$ 401,541</b>	<b>\$ 402,673</b>	
	Annual Adopted Budget	\$ 580,025	\$ 494,050	\$ 466,755	\$ 461,873	\$ 465,080	\$ 475,190	
	Amended Budget Amount		\$ 490,680	\$ 459,949	\$ 475,194	\$ 460,105	\$ 469,540	
	Difference from actual vs amended		\$ (17,505)	\$ 71,905	\$ 66,737	\$ 58,564	\$ 66,867	
	<b>FY16 Highlights:</b>							
	1001 ~ Salaries	\$ 50,000	1 additional employee - Communications Operator					

3107 - Gang/Drug Task Force							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 171,345	\$ 166,753	\$ 155,562	\$ 105,050	\$ 103,542	\$ 101,546
41002	Salaries - Overtime	25,000	34,178	37,655	20,097	12,213	12,189
42001	Fica	14,025	14,800	14,477	9,203	8,504	8,349
42002	VRS/Life Insurance	24,070	23,018	24,221	20,833	17,666	17,576
42003	Leos	4,685	5,986	5,394	3,769	3,717	3,645
42005	Medical Insurance	35,390	31,290	24,026	18,996	18,292	17,956
42012	Clothing Allowance	1,500	2,100	2,280	1,380	1,440	1,440
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 276,815</b>	<b>\$ 278,125</b>	<b>\$ 263,614</b>	<b>\$ 179,328</b>	<b>\$ 165,375</b>	<b>\$ 162,701</b>
43004	Repairs & Maintenance	750	-	-	-	-	-
45201	Postal Services	300	12	9	-	-	6
45203	Telecommunications	2,500	3,193	2,101	2,412	1,884	1,886
45401	Office Supplies	200	70	172	154	103	-
45402	Auto Maintenance	3,000	3,043	3,029	4,986	1,155	3,779
45408	POI	9,600	6,613	7,257	6,331	7,700	8,608
45409	Police Supplies	1,000	2,474	776	980	861	-
45413	Other Operating Supplies	3,500	1,798	2,841	3,202	5,719	1,194
45415	Special Investigating Supplies	9,500	8,640	11,346	8,826	9,354	8,036
45504	Travel & Education	3,000	1,304	709	678	2,059	719
45801	Dues & Memberships	50	70	35	-	-	70
46001	Joint Operations	1,560	1,560	2,853	1,300	1,300	1,300
	<b>Total Operating Expenses</b>	<b>\$ 34,960</b>	<b>\$ 28,776</b>	<b>\$ 31,127</b>	<b>\$ 28,868</b>	<b>\$ 30,136</b>	<b>\$ 25,599</b>
47001	Machinery & Equipment	-	-	1,593	-	-	-
47009	Building & Structures	-	-	7,277	-	-	-
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 311,775</b>	<b>\$ 306,901</b>	<b>\$ 303,611</b>	<b>\$ 208,196</b>	<b>\$ 195,510</b>	<b>\$ 188,300</b>
	<b>Annual Adopted Budget</b>	<b>\$ 311,775</b>	<b>\$ 297,900</b>	<b>\$ 291,140</b>	<b>\$ 285,978</b>	<b>\$ 279,113</b>	<b>\$ 273,609</b>
	<b>Amended Budget Amount</b>		<b>\$ 292,220</b>	<b>\$ 287,210</b>	<b>\$ 280,228</b>	<b>\$ 240,491</b>	<b>\$ 267,609</b>
	<b>Difference from actual vs amended</b>		<b>\$ (14,681)</b>	<b>\$ (16,401)</b>	<b>\$ 72,032</b>	<b>\$ 44,981</b>	<b>\$ 79,309</b>

3108 - Emergency Services							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41002	Salaries - Overtime	-	-	-	-	-	-
42001	Fica	-	-	-	-	-	-
42002	VRS/Life Insurance	-	-	-	-	-	-
42003	Leos	-	-	-	-	-	-
42005	Medical Insurance	-	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45402	Auto Maintenance	625	625	-	48	276	247
45408	POL	400	203	229	195	109	277
45409	Police Supplies	1,000	886	215	1,933	14,925	1,049
45410	Uniforms & Wearing Apparel	1,500	16,886	1,471	373	1,162	899
45504	Travel & Education	5,000	2,663	240	-	599	2,303
	<b>Total Operating Expenses</b>	\$ 8,525	\$ 21,263	\$ 2,154	\$ 2,548	\$ 17,071	\$ 4,774
47003	Communication Equipment	-	-	-	-	-	-
	<b>Total Capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total - Department</b>	\$ 8,525	\$ 21,263	\$ 2,154	\$ 2,548	\$ 17,071	\$ 4,774
	<b>Annual Adopted Budget</b>	\$ 8,525	\$ 15,775	\$ 3,775	\$ 3,775	\$ 3,775	\$ 3,775
	<b>Amended Budget Amount</b>		\$ 24,888	\$ 5,725	\$ 4,075	\$ 15,775	\$ 5,425
	<b>Difference from actual vs amended</b>		\$ 3,625	\$ 3,571	\$ 1,527	\$ (1,296)	\$ 651

# Department of Planning & Zoning

Administration  
Boards and Commissions

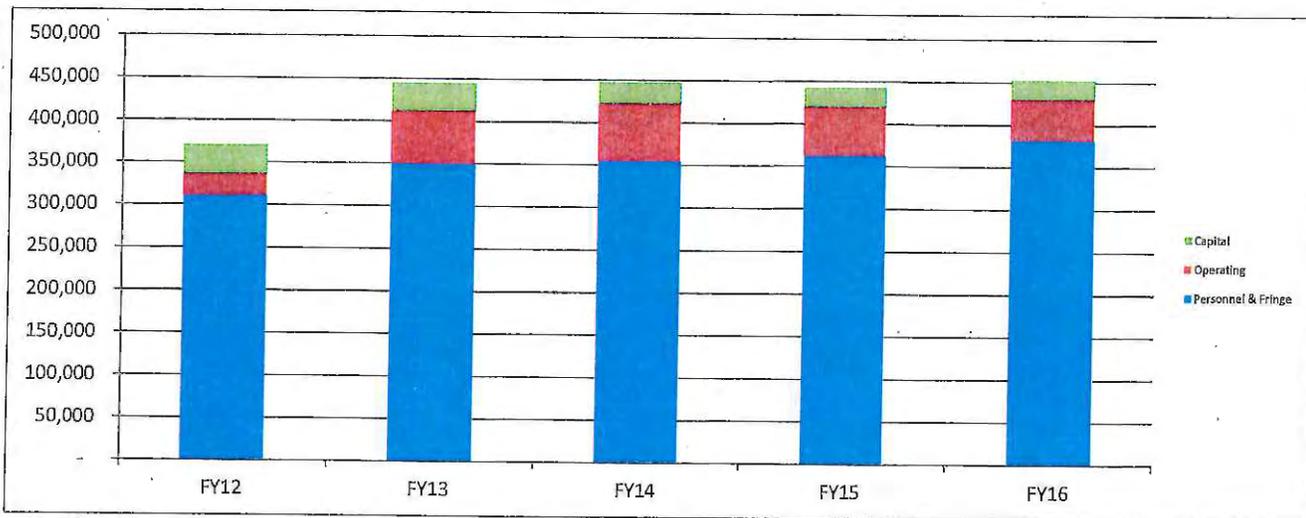
# Department of Planning & Zoning

Jeremy Camp

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies	
Planning and Zoning	363,685	30,375	22,500		
Boards & Commissions	18,300	17,825			

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	310,717	349,690	354,350	362,175	381,985
Operating	24,995	62,150	67,700	57,400	48,200
Capital	33,985	32,750	25,000	22,500	22,500



**Employees:** Director of Planning  
 Deputy Planner/Code Official [PT]  
 GIS/Planner/Surveyor  
 Sr Admin Asst

includes Board members

8101 - Planning & Zoning							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 255,025	\$ 204,008	\$ 189,616	\$ 182,503	\$ 179,842	\$ 183,427
41002	Salaries - Overtime	1,500	615	520	849	480	1,552
41003	Salaries - Part-time	10,500	35,715	42,747	36,038	44,865	44,146
42001	Fica	24,280	17,846	17,362	16,224	16,692	17,261
42002	VRS/Life insurance	43,100	27,431	29,164	35,851	30,146	31,744
42005	Medical Insurance	29,030	27,252	24,026	24,732	23,809	16,682
42015	Employee Incentive Program	250	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 363,685</b>	<b>\$ 312,866</b>	<b>\$ 303,435</b>	<b>\$ 296,197</b>	<b>\$ 295,834</b>	<b>\$ 294,812</b>
43002	Professional Services	10,000	188	18,132	698	900	9,464
43005	Maint Service Contract	-	-	-	38	30	-
43005	Maint Service - Mind Mixer survey	-	4,200	-	-	-	-
43006	Printing & Binding	800	189	320	214	98	613
43007	Advertising	800	329	630	734	1,016	-
43026	Comprehensive Plan	5,000	191	19,940	20,000	-	-
45201	Postal Services	1,275	732	1,168	657	723	976
45203	Telecommunications	2,400	2,354	1,687	2,813	1,731	1,612
45401	Office Supplies	4,000	4,186	5,073	4,319	3,305	3,333
45402	Auto Maintenance	500	191	130	41	78	1,648
45408	POL	600	440	655	318	413	388
45410	Uniforms & Wearing Apparel	250	100	209	109	328	501
45411	Books & Subscriptions	250	132	339	197	95	94
45412	Furniture & Fixtures	1,000	-	1,142	828	480	777
45504	Travel & Education	3,000	304	2,213	2,203	616	764
45801	Dues & Memberships	500	365	360	305	488	(137)
	<b>Total Operating Expenses</b>	<b>\$ 30,375</b>	<b>\$ 13,901</b>	<b>\$ 51,997</b>	<b>\$ 33,475</b>	<b>\$ 10,299</b>	<b>\$ 20,034</b>
47001	Machinery & Equipment	-	5,318	-	3,143	33,985	-
47001	Survey equipment	6,700	-	-	-	-	-
47005	Vehicle - Surveyor	15,800	-	-	-	-	-
47007	ADP- Hardware/Software	-	35,489	-	-	-	-
47014	GIS Mapping System	-	12,971	-	6,300	-	-
	<b>Total Capital</b>	<b>\$ 22,500</b>	<b>\$ 53,778</b>	<b>\$ -</b>	<b>\$ 9,443</b>	<b>\$ 33,985</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 416,560</b>	<b>\$ 380,545</b>	<b>\$ 355,432</b>	<b>\$ 339,115</b>	<b>\$ 340,119</b>	<b>\$ 314,847</b>
	<b>Annual Adopted Budget</b>	<b>\$ 416,560</b>	<b>\$ 405,950</b>	<b>\$ 407,925</b>	<b>\$ 408,265</b>	<b>\$ 397,483</b>	<b>\$ 357,551</b>
	<b>Amended Budget Amount</b>		<b>\$ 527,400</b>	<b>\$ 520,707</b>	<b>\$ 423,389</b>	<b>\$ 397,483</b>	<b>\$ 347,551</b>
	<b>Difference from actual vs amended</b>		<b>\$ 146,855</b>	<b>\$ 165,276</b>	<b>\$ 84,274</b>	<b>\$ 57,364</b>	<b>\$ 32,704</b>
	<b>FY16 Highlights:</b>						
	Salaries	1 Additional full time employee ~ Deputy Planning Official/Code Enforcement					
	CIP						
		6,700	Surveyor equipment				
		15,800	Used vehicle for surveyor				
	<b>FY15 Year end highlights:</b>						
	8101-3026	29,809	ongoing projects funds to be carried to FY16				
	8101-7007	14,511	ongoing projects funds to be carried to FY16				
	8101-7014	62,450	ongoing projects funds to be carried to FY16				

8104 - Boards & Commissions							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41003	Salaries - Part-time	17,000	\$ 11,225	\$ 10,475	\$ 11,725	\$ 13,825	\$ 16,361
42001	Fica	1,300	859	811	898	1,058	1,251
43002	Professional Services	1,000	455	440	550	550	1,630
43006	Printing & Binding	250	-	-	-	9	26
43007	Advertising	2,800	1,531	1,274	2,631	2,204	2,068
45201	Postal Services	350	68	90	112	323	224
45401	Office Supplies	725	369	715	741	1,288	212
45411	Books & Subscriptions	100	29	-	-	59	-
45504	Travel & Education	3,500	907	5,059	931	1,769	932
45801	Dues & Memberships	100	-	-	-	48	-
46003	NSV Regional Commission	9,000	8,444	8,444	8,375	8,445	8,445
	<b>Total - Department</b>	<b>\$ 36,125</b>	<b>\$ 23,887</b>	<b>\$ 27,307</b>	<b>\$ 25,964</b>	<b>\$ 29,578</b>	<b>\$ 31,149</b>
	<b>Annual Adopted Budget</b>	<b>\$ 36,125</b>	<b>\$ 36,125</b>	<b>\$ 39,125</b>	<b>\$ 36,325</b>	<b>\$ 35,885</b>	<b>\$ 30,020</b>
	<b>Amended Budget Amount</b>		<b>\$ 36,125</b>	<b>\$ 39,125</b>	<b>\$ 36,325</b>	<b>\$ 35,885</b>	<b>\$ 30,020</b>
	<b>Difference from actual vs amended</b>		<b>\$ 12,238</b>	<b>\$ 11,818</b>	<b>\$ 10,361</b>	<b>\$ 6,307</b>	<b>\$ (1,129)</b>

# Non-Departmental

GF Transfer/Contingencies

Asset Forfeitures

Debt Service

Community Development



7301- Library							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
46002	Operations	\$ -	\$ -	\$ 20,000	\$ 47,500	\$ 95,000	\$ 95,000
<b>Total - Department</b>		\$ -	\$ -	\$ 20,000	\$ 47,500	\$ 95,000	\$ 95,000
<b>FY14 Highlights:</b>							
MOU - from County to take over funding of library							
FY14 [Council voted to fund Library for Sunday hours]							
8105 - Economic Development							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
45606	Chamber of Commerce	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 680
45608	Industrial Promotion				26,855	30,511	30,511
45611	Virginia Municipal League	7,850	7,791	7,765	7,511	7,322	7,320
45627	VA Innovation Group						1,825
<b>Total - Department</b>		\$ 8,600	\$ 8,541	\$ 8,515	\$ 35,116	\$ 38,583	\$ 40,336
<b>Annual Adopted Budget</b>		\$ 8,600	\$ 8,515	\$ 8,300	\$ 34,955	\$ 40,511	\$ 40,591
<b>Amended Budget Amount</b>			\$ 8,515	\$ 8,300	\$ 34,995	\$ 40,511	\$ 40,591
<b>FY14 Highlights:</b>							
45608 - EDA operations MOU signed FY13 County will fund operational expenses after FY13							
9790 - Transfers/Contingencies							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
49006	Transfer to Street Fund	\$ 353,440	\$ 309,175	\$ 523,395	\$ 634,447	\$ 758,813	\$ 902,013
49007	Transfer to Debt Service		25,490		62,123		
47959	Repayment of internal loan	150,000	150,000	150,000	150,000		125,000
49999	Reserve for Contingencies						
<b>Total - Department</b>		\$ 503,440	\$ 484,665	\$ 673,395	\$ 846,570	\$ 758,813	\$ 1,027,013
<b>Annual Adopted Budget</b>		\$ 503,440	\$ 456,175	\$ 673,395	\$ 906,770	\$ 774,270	\$ 902,013
<b>Amended Budget Amount</b>			\$ 456,175	\$ 673,395	\$ 846,770	\$ 774,270	\$ 335,833
Repayment of \$1.5M to electric fund for purchase of 102 E Main St [4/10yrs]					2013	2018	
					2014	2019	
					2015	2020	
					2016	2021	
					2017	2022	

1610 - Asset Forfeitures							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
47001	Machinery & Equipment	\$ 6,000	\$ 10,984	\$ 10,519	\$ 7,034	\$ 7,125	\$ 28,967
47003	Communication	6,000	-	-	1,679	-	-
47005	Motor Vehicle	-	70,195	-	25,530	-	-
<b>Total - Department</b>		<b>\$ 12,000</b>	<b>\$ 81,179</b>	<b>\$ 10,519</b>	<b>\$ 34,243</b>	<b>\$ 7,125</b>	<b>\$ 28,967</b>
Annual Adopted Budget		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Amended Budget Amount			\$ 207,981	\$ 208,291	\$ 42,887	\$ 12,000	\$ 12,000
FY15 Year end highlights:							
Federal funding		122,786	balance will carry forward to FY16				
1800 - Debt Service Economic Development							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
40001	Principal on Debt	\$ 64,000	\$ 61,000	\$ 64,505	\$ 67,034	\$ 56,000	\$ 138,600
40005	Interest on Debt	4,000	5,762	3,428	-	12,062	26,468
45602	Success Farm	11,675	11,674	11,674	10,367	12,331	12,094
45603	Baugh Drive Extension	6,895	6,892	6,895	6,532	7,632	7,179
45604	Happy Creek - HLI	15,285	15,282	15,285	7,687	8,983	4,894
45610	Avtex - EDA Redevelopment	10,000	-	-	-	-	-
45630	Stephen's Industrial Park	11,725	11,725	11,724	11,053	12,916	12,318
47957	Leach Run Parkway	70,160	80,158	49,567	-	-	2,223
<b>Total - Department</b>		<b>\$ 193,740</b>	<b>\$ 192,493</b>	<b>\$ 163,079</b>	<b>\$ 102,673</b>	<b>\$ 109,925</b>	<b>\$ 203,776</b>
Annual Adopted Budget		\$ 193,740	\$ 125,740	\$ 95,150	\$ 195,639	\$ 133,516	\$ 104,522
Amended Budget Amount			\$ 125,740	\$ 95,150	\$ 195,639	\$ 133,516	\$ 104,522
9130 - Community Development							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
47009	Building & Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43068	Royal Village Project	-	-	-	-	-	3,772
47013	Police Dept ~ Facility	250,000	9,837	82,496	8,107	5,903	-
47013	Rent ~ Police Dept	50,000	48,000	-	-	-	-
47957	Leach Run Parkway	-	13,372	10,529	71,420	66,553	-
47982	Local Connector Road	75,000	-	-	-	-	-
<b>Total - Department</b>		<b>\$ 375,000</b>	<b>\$ 71,209</b>	<b>\$ 93,025</b>	<b>\$ 79,527</b>	<b>\$ 72,456</b>	<b>\$ 3,772</b>
Annual Adopted Budget		\$ 375,000	\$ 379,840	\$ 159,940	\$ 225,000	\$ 225,000	\$ 4,000
Amended Budget Amount			\$ 727,814	\$ 445,930	\$ 369,097	\$ 225,000	\$ 3,772
FY12 Highlights: .02 increase Real Estate tax with 1/3 going to Leach Run Parkway Connector Road [Avtex Property]							
FY15 Highlights: .02 increase Real Estate tax to offset bond for New Police Headquarters Facility Study							
FY16 Highlights: Allocation in FY12 set aside for Facility Study will convert to Police Headquarters Project							
FY15 Year end highlights:							
9203-7013 [police department expansion]		370,626	Previous years funding will carry forward to FY16				
9203-7982 [local connector road]		513,960	Previous years funding will carry forward to FY16				

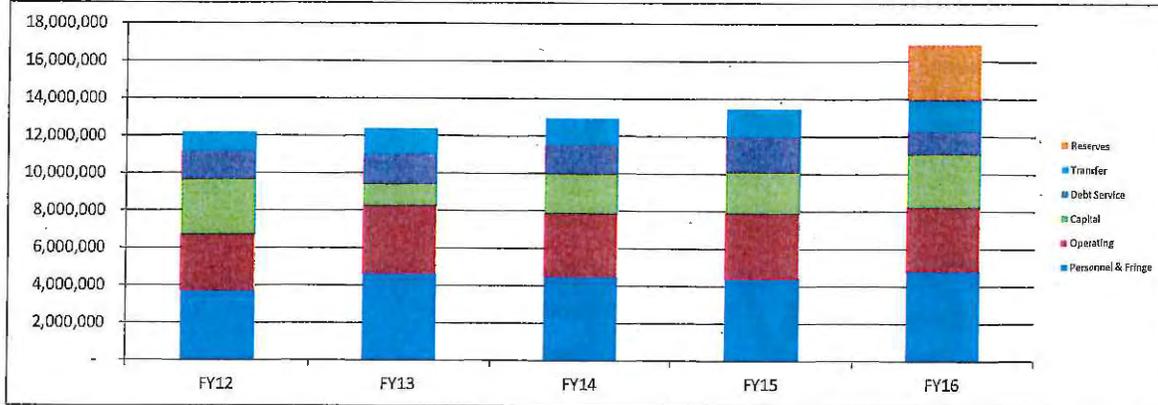
**Department  
of  
Energy  
Services**

# Department of Environmental Services

Jimmy Hannigan

Adopted FY16	Personnel & Fringe	Operating	Capital	Debt Service	Transfers & Contingencies
<b>DES</b>					
Automotive	341,410	71,350	83,335		
General Properties	137,255	131,900	9,500		
Horticulture	254,505	40,375	19,000		
Administrative	220,225	28,900	-		
Water Plant	771,990	719,300	232,000	970,000	840,000
Sewer Plant	761,575	1,267,850	290,000	257,185	850,000
Water - Reserve					960,180
Sewer - Reserve					1,956,220
Water/Line Maint	598,245	268,400	1,160,000		
Meter Reading	89,280	13,150	-		
Solid Waste	747,840	189,650	44,610		33,400
Hwy-Bridge-Sidewalks	100,260	171,500	-		
Hwy Maint	704,830	511,050	961,810		
Construction/Inspections	54,420	32,350	-		

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	3,710,322	4,606,701	4,479,890	4,382,830	4,781,835
Operating	3,004,963	3,643,680	3,395,650	3,521,300	3,445,775
Capital	2,892,947	1,142,550	2,048,000	2,162,700	2,800,255
Debt Service	1,506,771	1,584,252	1,584,255	1,900,000	1,227,185
Transfer	1,032,950	1,377,460	1,388,710	1,480,585	1,690,000
Reserves					2,916,400



- 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 (14)

proposed 1 additional  
 proposed 1 additional

**FY16 Additional staff**

- Plant operator Trainee [WWTP due to expansion]
- Plant Operator - Swing shift [WTP mandate]

9401 - Electric		FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
Account	Name						
		\$ 742,560	\$ 602,797	\$ 624,475	\$ 625,377	\$ 598,435	\$ 594,931
41001	Salaries - Regular						
41002	Salaries - Overtime	55,000	62,876	45,751	41,884	36,350	48,713
41003	Salaries - Part-time	-	-	-	4,869	-	-
		57,780	50,148	50,243	48,751	46,433	47,335
42001	Fica						
42002	VRS/Life Insurance	128,000	81,463	97,904	119,813	103,390	104,523
42005	Medical Insurance	109,440	75,375	70,183	74,579	83,250	84,887
42015	Employee Incentive program	30,000	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 1,122,780</b>	<b>\$ 872,658</b>	<b>\$ 888,556</b>	<b>\$ 915,273</b>	<b>\$ 865,860</b>	<b>\$ 880,389</b>
43002	Professional Services	40,000	13,648	90,728	40,947	109,003	136,209
43002	Profession Services ~ Rate study & work plan study	-	-	-	-	-	-
43003	Contract Electrical Maint	35,000	4,125	5,075	2,600	22,249	19,486
43004	Repairs & Maintenance	152,000	91,714	108,363	107,225	78,235	109,407
43005	Maint Service Contract	10,800	9,020	7,732	9,193	9,536	10,029
43007	Advertising	300	115	90	-	18	142
43012	Pole Rental	300	115	100	115	115	115
43014	Voltage Test on Equipment	8,000	7,399	3,836	3,339	2,921	2,548
43021	Electric Engineering Services	23,000	22,560	25,852	16,012	35,836	35,184
43023	Safety Program	15,000	13,286	13,197	15,813	19,103	21,460
45101	Electrical Services	10,000	13,789	18,134	17,490	9,608	29,380
45201	Postal Services	300	59	62	115	93	325
45203	Telecommunications	8,000	8,383	6,695	8,751	8,445	8,158
45401	Office Supplies	2,000	1,169	1,472	1,787	2,150	1,370
45402	Auto Maintenance	13,000	7,376	11,372	15,709	12,961	10,573
45405	Janitorial Supplies	1,000	484	101	390	480	492
45407	Repair & Maint Supplies	35,000	32,083	32,313	21,533	33,215	36,295
45408	POL	30,000	30,143	30,244	26,461	27,789	25,869
45410	Uniforms & Wearing Apparel	9,500	9,094	9,047	8,384	7,809	7,689
45411	Books & Subscriptions	500	148	615	650	1,079	683
45412	Furniture & Fixtures	2,000	504	1,121	532	4,980	3,443
45413	Other Operating Supplies	2,000	1,976	661	1,866	2,341	21,812
45420	Small Tools	4,000	3,310	6,210	3,968	4,284	5,282
45504	Travel & Education	25,000	21,839	14,720	21,192	14,044	14,240
45801	Dues & Memberships	44,000	38,968	31,865	35,658	22,894	23,641
45806	Interest Paid on Deposits	1,000	298	550	-	212	8,504
47502	Line Extensions	375,000	303,711	282,866	367,731	307,104	246,715
47510	Line Extensions - River Crossings	-	3,784	-	-	-	90,334
	<b>Total Operating Expenses</b>	<b>\$ 846,700</b>	<b>\$ 639,100</b>	<b>\$ 703,022</b>	<b>\$ 727,460</b>	<b>\$ 736,503</b>	<b>\$ 869,385</b>
43022	Electric Purchase	13,300,000	13,482,173	13,795,091	11,601,179	12,565,322	14,479,580
4302201	Deregulation - Cost	160,000	150,812	154,025	151,732	141,474	166,009
	<b>Total Purchase Electricity</b>	<b>\$ 13,460,000</b>	<b>\$ 13,632,985</b>	<b>\$ 13,889,115</b>	<b>\$ 11,752,911</b>	<b>\$ 12,706,796</b>	<b>\$ 14,645,589</b>
47001	Machinery & Equipment	15,000	3,035,329	53,525	21,367	35,770	-
47005	Motor Vehicles	33,560	139,592	5,621	224,982	-	-
47009	Building & Structures	302,765	115,558	6,941	-	-	-
47025	Revenue sharing with VDOT cross walk	37,000	1,040	21,991	12,153	17,659	-
47910	Traffic Signalization	25,000	21,871	19,107	-	33,080	77,635
47915	Substation Upgrades	-	-	-	-	-	1,308
47921	RipRap - Happy Creed Road Project	-	-	147,209	-	3,902	-
47926	Bridge repairs	-	-	-	-	-	-
47929	Happy Creek - Substation #4	30,000	-	-	-	-	35,966
47934	Bridge Lighting	-	-	-	-	-	-
47936	Riverton - Substation #5	-	133,909	61,119	376,672	78,884	223,335
47937	Manassas - Substation #1	120,000	-	41,891	62,555	-	-
47937	Manassas - Substation #1 - Fence Replacement	22,600	-	-	-	-	-
47938	Kendrick - Substation #2	-	-	-	-	-	-
47939	Sprint - Substation #3	-	-	35,816	94,011	-	-
	<b>Total Capital</b>	<b>\$ 585,925</b>	<b>\$ 3,447,300</b>	<b>\$ 393,220</b>	<b>\$ 791,740</b>	<b>\$ 236,131</b>	<b>\$ 387,230</b>

		FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
9499-9004	Transfers	1,470,000	\$ 1,471,000	\$ 1,471,000	\$ 1,471,000	\$ 1,471,000	\$ 1,000,000
9499-9014	Transfer-Loan to General Fund	-	-	-	-	-	-
9499-0001	Debt Service	-	-	-	-	-	-
9499-40001	Reimbursement AMPGS - project(1x expense)	-	-	-	-	25,000	-
	Contingencies	-	-	-	-	-	-
	<b>Total - Department</b>	<b>\$ 17,485,405</b>	<b>\$ 20,063,043</b>	<b>\$ 17,344,913</b>	<b>\$ 15,658,384</b>	<b>\$ 16,041,291</b>	<b>\$ 17,782,593</b>
	<b>Annual Adopted Budget</b>	<b>\$ 17,485,405</b>	<b>\$ 16,499,870</b>	<b>\$ 16,402,320</b>	<b>\$ 15,911,305</b>	<b>\$ 15,706,267</b>	<b>\$ 16,887,568</b>
	<b>Amended Budget Amount</b>		<b>\$ 17,038,788</b>	<b>\$ 17,014,658</b>	<b>\$ 17,081,224</b>	<b>\$ 16,527,725</b>	<b>\$ 16,642,954</b>
	<b>Difference from actual vs amended</b>		<b>\$ (3,024,254)</b>	<b>\$ (330,255)</b>	<b>\$ 1,422,841</b>	<b>\$ 486,434</b>	<b>\$ (1,139,639)</b>
	<b>FY15 Highlights:</b>						
	47009- Building and Structures	\$ 350,000					
	<b>FY16 Highlights:</b>						
	<b>Salaries</b>						
	Line Tech	\$ 58,000	includes benefits	[additional staff]			
	Employee Incentive	\$ 30,000					
	Pay adjustment for Director	\$ 3,000					
	Request to have reclassifications		Operation Manager to Manager of Engineering [no budget impact]				
			Crew Supervisor to Operations Supervisor [no budget impact]				
	<b>Capital:</b>						
	7001 ~ Machinery & Equipment	\$ 15,000	replace to aging mowers with a single zero turn mower				
	7005 ~ Motor Vehicles	\$ 33,560	Replacement of 2004 Bucket Truck [#347]				
			[Financing will be for 6 years]				
			FY16 - funded	FY18	FY20		
			FY17	FY19	FY21		
	7009 ~ Buildings & Structures	\$ 302,765	continue funding for new building				
	7929 ~ Happy Creek Substation #4	\$ 30,000	fiber installation for better communications				
	7937 ~ Manassas Substation	\$ 22,600	Replace fencing at the Manassas Substation				
	<b>FY15 Year end highlights:</b>						
	9401-3002	101,141	ongoing projects will carry forward funding to FY16				
	9401-7025	47,157	Crosswalk project carry forward funding to FY16				
	9401-7910	26,324	Traffic signalization equipment				
	9401-7926	52,848	Bridge lighting Funds carried forward to FY16				
	9401-7937	120,000	Upgrades to Manassas Substation - funds carried to FY16				

9417-Meter Reading							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 28,655	\$ 27,043	\$ 26,042	\$ 53,373	\$ 49,657	\$ 101,096
41002	Salaries - Overtime	-	-	-	31	98	174
42001	Fica	2,000	2,041	1,921	3,609	3,392	7,396
42002	VRS/Life Insurance	4,590	3,699	3,599	10,502	8,399	17,273
42005	Medical Insurance	7,225	6,780	5,379	18,996	16,687	18,784
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 42,470</b>	<b>\$ 39,564</b>	<b>\$ 36,941</b>	<b>\$ 86,510</b>	<b>\$ 78,234</b>	<b>\$ 144,722</b>
43002	Professional Services	-	-	-	-	-	-
43004	Repairs & Maintenance	50	46	-	-	42	2,531
43005	Maint Service Contracts	2,000	1,853	-	-	204	587
43023	Safety Program	200	228	175	255	-	-
45201	Postal Services	75	-	-	568	42	-
45203	Telecommunications	400	516	882	435	255	1,204
45401	Office Supplies	100	18	55	20	52	26
45402	Auto Maintenance	1,000	611	723	1,055	1,314	2,589
45407	Repairs & Maint Supplies	200	663	56	44	130	8
45408	POL	3,200	2,737	3,634	4,368	3,399	6,803
45410	Uniforms & Wearing Apparel	350	-	320	36	(21)	650
45420	Small Tools	250	82	12	282	563	2,445
45504	Travel & Education	150	135	-	11	-	397
	<b>Total Operating Expenses</b>	<b>\$ 7,975</b>	<b>\$ 6,887</b>	<b>\$ 5,857</b>	<b>\$ 7,074</b>	<b>\$ 5,979</b>	<b>\$ 17,238</b>
47001	AMR - Pilot	80,000	-	-	-	-	-
	<b>Total Capital</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 130,445</b>	<b>\$ 46,451</b>	<b>\$ 42,798</b>	<b>\$ 93,584</b>	<b>\$ 84,213</b>	<b>\$ 161,961</b>
	<b>Annual Adopted Budget</b>	<b>\$ 130,445</b>	<b>\$ 145,910</b>	<b>\$ 127,980</b>	<b>\$ 97,011</b>	<b>\$ 84,170</b>	<b>\$ 174,340</b>
	<b>Amended Budget Amount</b>		<b>\$ 175,910</b>	<b>\$ 127,980</b>	<b>\$ 97,011</b>	<b>\$ 84,170</b>	<b>\$ 173,340</b>
	<b>Difference from actual vs amended</b>		<b>\$ 129,459</b>	<b>\$ 85,182</b>	<b>\$ 3,427</b>	<b>\$ (43)</b>	<b>\$ 11,379</b>
	<b>FY15 Highlights:</b>						
	AMI Program	\$ 80,000					
	Professional Services	\$ 20,000	study for AMR				
	<b>FY16 Highlights:</b>						
	AMI Program	\$ 80,000					
	<b>FY15 Year end highlights:</b>						
	9417-3002	\$ 20,000	project on going - carry forward funds to FY16				
	9417-7001	\$ 110,000	previous year funding for AMI - carry forward to FY16				



# Department of Environmental Services

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



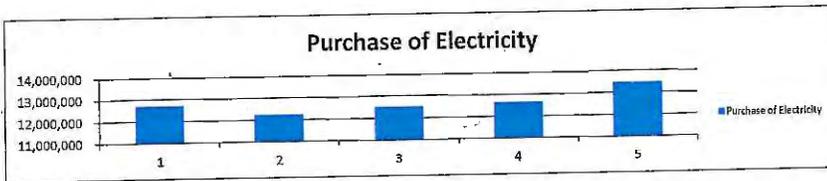
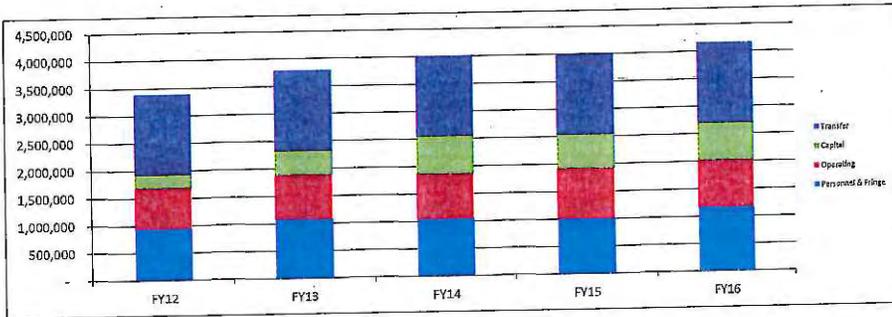
# Department of Energy Services

Joe Waltz

Adopted FY16	Personnel & Fringe	Operating	Capital	Transfers & Contingencies
Electric				
Electric	1,122,780	846,700	585,925	1,470,000
Purchase of Power		13,460,000		
Meter Reading	42,470	7,975	80,000	

Historical Information	FY12	FY13	FY14	FY15	FY16
Personnel & Fringe	944,094	1,081,291	1,041,550	1,001,905	1,165,250
Operating	742,482	806,375	820,550	917,875	854,675
Capital	236,131	424,500	680,000	605,000	665,925
Transfer	1,471,000	1,471,000	1,471,000	1,471,000	1,470,000
Purchase of Electricity	12,706,796	12,225,150	12,517,200	12,650,000	13,460,000



Employees: Electric (13) Propose (14)  
 Meter Reader (1)

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

**FY16 Reclassifications**

- Operations Manager to Manager of Engineering
- Crew Supervisor to Operations Supervisor

**Additional**

- Line Tech

1203 - Fleet Management							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 230,955	\$ 228,194	\$ 219,725	\$ 222,460	\$ 203,099	\$ 205,926
41002	Salaries - Overtime	5,000	1,627	2,242	1,213	587	4,606
42001	Fica	17,195	16,484	16,007	16,041	14,854	15,205
42002	VRS/Life Insurance	38,700	31,821	34,532	44,379	35,355	35,950
42005	Medical Insurance	49,560	46,146	41,503	43,480	39,005	38,756
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 341,410</b>	<b>\$ 324,272</b>	<b>\$ 314,008</b>	<b>\$ 327,574</b>	<b>\$ 292,900</b>	<b>\$ 300,443</b>
43005	Maint Service Contracts	3,500	4,606	1,826	1,925	1,564	1,114
43023	Safety Program	2,000	915	1,193	799	1,109	749
43038	Auto Service Charge Back	(200,000)	(218,408)	(219,130)	(174,251)	(183,638)	(172,045)
45102	Heating Service	2,000	1,107	2,547	517	1,197	539
45201	Postal Services	150	35	-	45	7	9
45203	Telecommunications	1,400	1,121	1,028	2,409	1,055	721
45401	Office Supplies	600	111	687	144	213	21
45402	Auto Maintenance	2,500	2,032	2,273	1,300	2,047	2,567
45407	Repairs & Maintenance Supplies	225,000	218,063	244,512	205,784	191,752	194,941
45408	POL	17,500	14,530	17,912	17,093	18,108	14,694
45410	Uniforms & Wearing Apparel	4,200	4,283	4,166	4,387	4,496	3,240
45412	Furniture & Fixtures	-	-	270	-	-	-
45420	Small Tools	7,500	5,415	6,812	5,899	3,534	4,448
45427	Repairs to Shop	2,500	3,150	527	298	2,395	1,056
45504	Travel & Education	2,500	-	3,533	592	100	295
	<b>Total Operating Expenses</b>	<b>\$ 71,350</b>	<b>\$ 36,959</b>	<b>\$ 68,156</b>	<b>\$ 66,940</b>	<b>\$ 43,937</b>	<b>\$ 52,350</b>
47001	Machinery & Equipment	35,000	32,048	22,651	29,240	-	-
47005	Motor Vehicles	-	-	-	-	-	-
47009	Building & Structures	48,335	-	-	-	-	-
	<b>Total Capital</b>	<b>\$ 83,335</b>	<b>\$ 32,048</b>	<b>\$ 22,651</b>	<b>\$ 29,240</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 496,095</b>	<b>\$ 393,279</b>	<b>\$ 404,815</b>	<b>\$ 423,754</b>	<b>\$ 336,837</b>	<b>\$ 352,794</b>
	<b>Annual Adopted Budget</b>	<b>\$ 496,095</b>	<b>\$ 434,670</b>	<b>\$ 433,550</b>	<b>\$ 384,048</b>	<b>\$ 349,098</b>	<b>\$ 353,422</b>
	<b>Amended Budget Amount</b>		<b>\$ 456,542</b>	<b>\$ 436,150</b>	<b>\$ 384,048</b>	<b>\$ 349,098</b>	<b>\$ 361,182</b>
	<b>Difference from actual vs amended</b>		<b>\$ 63,263</b>	<b>\$ 31,335</b>	<b>\$ (39,706)</b>	<b>\$ 12,261</b>	<b>\$ 8,389</b>
	<b>FY16 Highlights:</b>						
	Capital Projects		FY15	FY16			
	Shop AC unit		10,000	10,000	[will complete in FY16]		
	Dump truck bed replacements #766 and #769 (\$35,000)						
	HVAC project [4 years]						
			38,335	FY16 - funded			
			35,555	FY17			
			35,555	FY18			
			35,555	FY19			
	<b>FY15 Year end highlights:</b>						
	1203-7005	21,627	Caravan ordered not received ** funds carried forward				
	1203-7009	10,000	Shop AC unit funding carried forward				

4302 - General Properties								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 59,760	\$ 54,141	\$ 52,087	\$ 41,901	\$ 35,898	\$ 44,418	
41002	Salaries - Overtime	1,000	483	1,028	571	13	176	
41003	Salaries -Part-time	41,000	31,548	29,680	31,390	-	-	
42001	Fica	7,390	6,170	6,028	5,251	2,421	2,980	
42002	VRS/Life Insurance	9,615	7,300	7,865	7,963	6,148	7,688	
42005	Medical Insurance	18,490	15,799	14,550	13,744	12,524	14,204	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 137,255</b>	<b>\$ 115,441</b>	<b>\$ 111,238</b>	<b>\$ 100,821</b>	<b>\$ 57,004</b>	<b>\$ 69,466</b>	
43002	Professional Services	-	-	-	-	-	-	
43004	Repairs & Maintenance	25,000	18,952	20,916	20,462	7,089	24,051	
43005	Maintenance Service Contract	10,000	5,449	10,181	5,948	1,886	1,048	
43023	Safety Program	600	211	244	725	421	433	
43030	Janitorial Contract	-	-	-	-	-	-	
43078	Dam Removal	-	-	-	-	-	97,920	
45101	Electrical Services	50,000	65,371	62,335	52,470	26,166	56,099	
45102	Heating Services	15,000	10,754	13,343	25,501	10,486	15,036	
45201	Postal Services	-	-	24	-	-	-	
45203	Telecommunications	1,000	1,138	1,103	1,131	777	952	
45401	Office Supplies	300	210	86	257	50	287	
45402	Auto Maintenance	1,000	2,174	225	1,629	222	56	
45405	Janitorial Supplies	8,600	3,554	2,008	2,972	1,338	1,540	
45407	Repairs & Maintenance Supplies	15,000	13,876	36,473	24,697	18,630	21,710	
45408	POL	1,800	1,404	2,424	1,831	1,153	1,460	
45410	Uniforms & Wearing Apparel	400	81	212	79	601	421	
45413	Other Operating Supplies	1,500	1,060	1,155	373	63	678	
45420	Small Tools	700	1,542	690	739	637	831	
45504	Travel & Education	1,000	-	-	52	9	230	
	<b>Total Operating Expenses</b>	<b>\$ 131,900</b>	<b>\$ 125,778</b>	<b>\$ 151,422</b>	<b>\$ 141,481</b>	<b>\$ 99,591</b>	<b>\$ 250,399</b>	
47001	Machinery & Equipment	-	-	-	400	920	-	
47009	Building & Structures	9,500	63,127	5,303	-	-	556	
47009	Building & Structures [purchase]	-	-	-	371,873	1,155,169	-	
47912	Happy Creek Trail	-	-	-	8,186	30,641	11,173	
47952	Demolition	-	-	-	-	-	5,998	
	<b>Total Capital</b>	<b>\$ 9,500</b>	<b>\$ 63,127</b>	<b>\$ 5,303</b>	<b>\$ 380,460</b>	<b>\$ 1,186,730</b>	<b>\$ 17,726</b>	
	<b>Total - Department</b>	<b>\$ 278,655</b>	<b>\$ 304,346</b>	<b>\$ 267,962</b>	<b>\$ 622,762</b>	<b>\$ 1,343,325</b>	<b>\$ 337,591</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 278,655</b>	<b>\$ 271,510</b>	<b>\$ 260,205</b>	<b>\$ 276,019</b>	<b>\$ 250,370</b>	<b>\$ 363,593</b>	
	<b>Amended Budget Amount</b>		<b>\$ 331,730</b>	<b>\$ 267,974</b>	<b>\$ 654,598</b>	<b>\$ 1,795,871</b>	<b>\$ 510,247</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 27,384</b>	<b>\$ 11</b>	<b>\$ 31,836</b>	<b>\$ 452,545</b>	<b>\$ 172,656</b>	
	<b>FY15 Highlights:</b>							
	47001 ~ Equipment	\$ 15,000	HVAC replacement [Carried forward FY16]					
	<b>FY16 Highlights:</b>							
	7009 ~ Buildings & Structures	\$ 7,000	HVAC for Visitors Center					
		\$ 2,500	FY16 funding for roof replacement					

4305 - Horticultural								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 157,515	\$ 145,037	\$ 142,951	\$ 134,346	\$ 136,555	\$ 161,457	
41002	Salaries - Overtime	5,000	1,309	1,773	2,290	-	2,183	
41003	Salaries - Part-time	20,000	20,774	15,850	25,394	37,319	38,536	
42001	Fica	13,500	12,286	11,827	11,797	12,830	14,826	
42002	VRS/Life Insurance	25,550	20,014	22,495	26,219	23,715	28,154	
42005	Medical Insurance	32,940	31,376	26,342	27,964	32,420	29,427	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 254,505</b>	<b>\$ 230,796</b>	<b>\$ 221,237</b>	<b>\$ 228,009</b>	<b>\$ 242,839</b>	<b>\$ 274,582</b>	
43002	Professional Services	6,000	8,002	5,752	16,171	12,450	5,825	
43007	Advertising	200	136	123	128	-	-	
43023	Safety Program	400	578	581	443	994	755	
43043	Tree Stewards	2,500	2,500	2,500	2,500	2,500	2,500	
45101	Electrical Services	175	228	184	181	-	-	
45201	Postal Services	50	-	2	-	1	9	
45203	Telecommunications	900	366	366	1,317	1,884	2,346	
45401	Office Supplies	250	28	313	100	171	88	
45402	Auto Maintenance	5,000	11,814	8,665	7,504	9,418	5,427	
45407	Repair & Maint Supplies	3,000	448	1,073	360	693	2,612	
45408	POL	6,500	3,851	4,884	5,394	6,592	6,202	
45410	Uniforms & Wearing Apparel	1,000	709	1,171	704	650	1,191	
45411	Books & Subscriptions	400	15	198	60	173	127	
45413	Other Operating Supplies	2,000	2,353	1,765	1,563	986	782	
45420	Small Tools	2,000	2,628	1,813	1,488	1,449	574	
45436	Flower - Baskets	-	-	-	-	1,550	-	
45437	Flower Gardens	9,000	7,912	8,661	6,444	10,332	9,032	
45504	Travel & Education	1,000	569	891	850	274	913	
	<b>Total Operating Expenses</b>	<b>\$ 40,375</b>	<b>\$ 42,137</b>	<b>\$ 38,941</b>	<b>\$ 45,207</b>	<b>\$ 50,116</b>	<b>\$ 38,382</b>	
47001	Machinery & Equipment	8,000	-	-	-	-	-	
47031	Main St Tree Replacement Phase I & II	11,000	17,513	537	10,650	10,146	-	
47974	Beautifications Projects	-	8,983	14,747	5,603	14,342	43,034	
	<b>Total Capital</b>	<b>\$ 19,000</b>	<b>\$ 26,496</b>	<b>\$ 15,283</b>	<b>\$ 16,253</b>	<b>\$ 24,488</b>	<b>\$ 43,034</b>	
	<b>Total - Department</b>	<b>\$ 313,880</b>	<b>\$ 299,429</b>	<b>\$ 275,461</b>	<b>\$ 289,470</b>	<b>\$ 317,444</b>	<b>\$ 355,998</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 313,880</b>	<b>\$ 301,060</b>	<b>\$ 355,160</b>	<b>\$ 379,770</b>	<b>\$ 377,451</b>	<b>\$ 385,267</b>	
	<b>Amended Budget Amount</b>		<b>\$ 341,172</b>	<b>\$ 393,810</b>	<b>\$ 390,657</b>	<b>\$ 391,651</b>	<b>\$ 403,993</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 41,743</b>	<b>\$ 118,349</b>	<b>\$ 101,187</b>	<b>\$ 74,207</b>	<b>\$ 47,996</b>	
	<b>FY16 Highlights:</b>							
	7001 ~ Equipment	\$ 8,000	replace 36" walk behind mower					
	<b>FY15 Year end highlights:</b>							
	4305-7031	9,430	Main St tree replacement - carry forward funds to FY16					
	4305-7974	6,000	Main St tree replacement - carry forward funds to FY16					

9501							
Water Administration							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 76,855	\$ 72,935	\$ 66,095	\$ 46,540	\$ 38,607	\$ 62,833
41002	Salaries - Overtime	1,000	2,313	1,668	1,095	1,338	6,531
42001	Fica	5,700	5,314	4,859	3,408	2,821	4,134
42002	VRS/Life Insurance	12,960	9,996	10,210	9,019	6,529	8,698
42005	Medical Insurance	16,160	14,770	11,929	8,381	7,930	7,489
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 112,675</b>	<b>\$ 105,327</b>	<b>\$ 94,761</b>	<b>\$ 68,443</b>	<b>\$ 57,224</b>	<b>\$ 89,685</b>
43002	Professional Services	2,000	-	-	-	-	-
43005	Maint contract [lease copier]	3,000	2,088	57	1,229	-	-
43006	Printing & Binding	500	225	-	81	41	60
43007	Advertising	500	156	92	-	-	681
43023	Safety Program	250	274	108	209	-	87
43050	Information Technology	250	-	485	69	-	1,260
45201	Postal Services	50	20	8	21	12	69
45203	Telecommunications	1,000	652	1,145	941	1,314	521
45401	Office Supplies	500	505	271	340	676	514
45402	Auto Maintenance	750	735	826	386	207	475
45405	Janitorial Supplies	500	116	-	75	8	-
45407	Repair & Maint Supplies	-	-	4	100	-	-
45408	POL	700	411	529	374	503	534
45410	Uniforms & Wearing Apparel	300	133	204	26	261	268
45411	Books & Subscriptions	200	318	171	-	-	114
45412	Furniture & Fixtures	200	162	152	115	89	290
45420	Small Tools	250	-	2	-	40	-
45428	Community Relations	500	502	341	652	440	400
45504	Travel & Education	2,250	1,871	2,075	689	1,067	596
45801	Dues & Memberships	750	108	63	52	-	76
	<b>Total Operating Expenses</b>	<b>\$ 14,450</b>	<b>\$ 8,276</b>	<b>\$ 6,534</b>	<b>\$ 5,359</b>	<b>\$ 4,658</b>	<b>\$ 5,944</b>
47001	Machinery & Equipment	-	-	-	-	-	-
	<b>Total Capital</b>	<b>\$ -</b>					
	<b>Total - Department</b>	<b>\$ 127,125</b>	<b>\$ 113,602</b>	<b>\$ 101,295</b>	<b>\$ 73,802</b>	<b>\$ 61,882</b>	<b>\$ 95,628</b>
	<b>9501 Water Annual Adopted Budget</b>	<b>\$ 127,125</b>	<b>\$ 116,460</b>	<b>\$ 127,120</b>	<b>\$ 115,849</b>	<b>\$ 122,107</b>	<b>\$ 108,631</b>
	<b>9501 Water Amended Budget Amount</b>		<b>\$ 118,426</b>	<b>\$ 129,142</b>	<b>\$ 117,815</b>	<b>\$ 122,107</b>	<b>\$ 110,881</b>
	<b>Difference from actual vs amended</b>		<b>\$ 4,823</b>	<b>\$ 27,847</b>	<b>\$ 44,012</b>	<b>\$ 60,225</b>	<b>\$ 15,253</b>

9502							
Sewer Administration							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 73,700	\$ 73,022	\$ 67,403	\$ 89,811	\$ 77,213	\$ 126,168
41002	Salaries - Overtime	1,000	1,882	1,696	2,118	2,602	9,754
42001	Fica	4,285	5,286	4,961	6,562	5,637	6,973
42002	VRS/Life Insurance	12,405	10,116	10,513	17,608	13,112	15,007
42005	Medical Insurance	16,160	14,770	11,837	16,642	15,859	13,844
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 107,550</b>	<b>\$ 105,076</b>	<b>\$ 96,411</b>	<b>\$ 132,740</b>	<b>\$ 114,424</b>	<b>\$ 171,746</b>
43002	Professional Services	2,000	-	-	-	-	1,332
43005	Maint contract [lease copier]	3,000	2,088	57	2,458	-	-
43006	Printing & Binding	500	225	-	162	82	75
43007	Advertising	500	156	92	48	-	1,314
43023	Safety Program	250	253	108	418	-	175
43050	Information Technology	250	-	183	69	-	2,520
45201	Postal Services	50	19	7	41	37	119
45203	Telecommunications	1,000	652	1,145	1,882	2,660	1,042
45401	Office Supplies	500	448	271	680	1,353	1,028
45402	Auto Maintenance	750	735	826	772	269	682
45405	Janitorial Supplies	500	116	411	151	16	-
45407	Repair & Maint Supplies	-	-	5	100	-	-
45408	POL	700	411	529	749	1,006	1,068
45410	Uniforms & Wearing Apparel	300	133	204	53	522	536
45411	Books & Subscriptions	200	318	171	5	-	228
45412	Furniture & Fixtures	200	162	152	229	178	580
45420	Small Tools	250	10	2	-	80	30
45428	Community Relations	500	502	314	1,349	880	800
45504	Travel & Education	2,250	1,919	2,075	1,378	2,134	1,192
45801	Dues & Memberships	750	108	63	103	1,206	898
	<b>Total Operating Expenses</b>	<b>\$ 14,450</b>	<b>\$ 8,256</b>	<b>\$ 6,615</b>	<b>\$ 10,646</b>	<b>\$ 10,423</b>	<b>\$ 13,619</b>
	<b>Total Capital</b>	<b>\$ -</b>					
	<b>Total - Department</b>	<b>\$ 122,000</b>	<b>\$ 113,331</b>	<b>\$ 103,026</b>	<b>\$ 143,387</b>	<b>\$ 124,847</b>	<b>\$ 185,365</b>
	9502 Sewer Annual Adopted Budget	\$ 122,000	\$ 118,985	\$ 123,785	\$ 114,786	\$ 121,566	\$ 110,105
	9502 Sewer Amended Budget Amount		\$ 118,985	\$ 123,842	\$ 114,786	\$ 156,966	\$ 147,355
	Difference from actual vs amended		\$ 5,654	\$ 20,816	\$ (28,601)	\$ 32,119	\$ (38,010)

9601 - Water Plant								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 458,885	\$ 433,074	\$ 391,265	\$ 403,838	\$ 351,853	\$ 268,026	
41002	Salaries - Overtime	35,000	36,600	21,408	20,876	25,580	39,371	
41003	Salaries - Part-time	23,000	4,790	14,343	20,676	18,301	19,304	
42001	Fica	36,925	33,841	30,425	31,989	28,475	31,005	
42002	VRS/Life Insurance	74,830	56,112	55,337	74,833	57,764	61,154	
42005	Medical Insurance	118,350	102,983	70,108	79,184	67,607	65,254	
42015	Employee Incentive Program	25,000	-	-	19,683	-	-	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 771,990</b>	<b>\$ 667,401</b>	<b>\$ 582,886</b>	<b>\$ 651,089</b>	<b>\$ 549,580</b>	<b>\$ 584,116</b>	
43002	Professional Services	65,000	43,311	64,510	113,444	27,961	94,394	
43002	Professional Services*study/litigation	-	63,305	-	-	-	-	
43004	Repairs & Maintenance	5,000	3,694	3,842	2,782	4,322	1,353	
43005	Maint Service Contracts	105,000	86,596	88,350	82,489	79,982	71,909	
43006	Printing & Binding	3,500	143	1,691	2,919	1,466	1,358	
43007	Advertising	1,500	-	1,216	869	564	2,063	
43023	Safety Program	6,000	3,155	2,667	2,864	4,653	1,362	
43061	Eng/Design - Water Lines	-	-	14,814	21,754	-	-	
43077	Lab Testing	25,000	16,501	23,156	18,704	15,443	15,530	
45101	Electrical Services	230,000	197,946	170,784	172,382	160,448	208,306	
45102	Heating Services	6,900	9,926	4,752	2,898	2,817	2,584	
45201	Postal Services	4,500	267	415	6,597	3,309	559	
45203	Telecommunications	8,500	9,304	6,687	6,660	7,044	7,933	
45401	Office Supplies	2,000	1,450	1,307	998	1,230	1,389	
45402	Auto Maintenance	4,000	3,377	3,276	4,468	2,264	3,115	
45405	Janitorial Supplies	2,000	1,254	1,804	1,378	1,689	1,774	
45407	Repair & Maint Supplies	42,000	27,432	24,226	36,651	34,375	33,781	
45408	PCL	9,000	4,941	11,826	10,343	8,115	8,075	
45410	Uniforms & Wearing Apparel	7,000	5,957	3,148	3,670	6,187	5,281	
45411	Books & Subscriptions	1,000	275	494	638	511	-	
45412	Furniture & Fixtures	2,000	364	354	959	1,968	1,727	
45413	Other Operating Supplies	174,000	156,273	147,370	135,390	151,149	139,938	
45420	Small Tools	1,000	870	705	561	533	320	
45428	Community Relations	300	-	-	159	260	249	
45504	Travel & Education	4,500	3,241	2,787	3,757	3,139	1,842	
45515	Training / Licenses	6,000	7,019	4,256	6,481	5,913	5,441	
45801	Dues & Memberships	4,500	74	72	70	70	733	
	<b>Total Operating Expenses</b>	<b>\$ 719,300</b>	<b>\$ 640,675</b>	<b>\$ 584,510</b>	<b>\$ 639,883</b>	<b>\$ 525,412</b>	<b>\$ 605,015</b>	
47001	Machinery & Equipment	17,000	7,977	4,450	-	-	3,428	
47005	Motor Vehicles	-	-	-	-	25,991	-	
47009	Building & Structures	215,000	-	-	-	-	-	
47507	Water Plant Expansion -Bond FY07 and FY15	-	1,001,928	201,216	-	-	21,974	
47519	Dominion - Upgrades	-	-	243,698	98,752	-	-	
47903	Security	-	36,700	-	538	14,213	54,627	
47949	McKay Spring Property	-	-	-	333	-	-	
	<b>Total Capital</b>	<b>\$ 232,000</b>	<b>\$ 1,046,605</b>	<b>\$ 449,364</b>	<b>\$ 99,623</b>	<b>\$ 40,204</b>	<b>\$ 80,029</b>	
	<b>Total - Department</b>	<b>\$ 1,723,290</b>	<b>\$ 2,354,681</b>	<b>\$ 1,616,759</b>	<b>\$ 1,390,595</b>	<b>\$ 1,115,196</b>	<b>\$ 1,269,159</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 1,723,290</b>	<b>\$ 1,682,045</b>	<b>\$ 1,704,530</b>	<b>\$ 1,449,389</b>	<b>\$ 1,446,288</b>	<b>\$ 1,299,092</b>	
	<b>Amended Budget Amount</b>		<b>\$ 5,085,974</b>	<b>\$ 5,334,449</b>	<b>\$ 2,260,232</b>	<b>\$ 1,498,329</b>	<b>\$ 1,468,275</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 2,731,294</b>	<b>\$ 3,717,690</b>	<b>\$ 869,637</b>	<b>\$ 383,133</b>	<b>\$ 199,116</b>	
	<b>FY16 Highlights:</b>							
	Salaries	\$ 50,000	Swing Shift position ~ to meet requirements of personnel					
	<b>CIP:</b>							
	7001 ~ Machinery & Equipment	\$ 17,000	replacement of mower and trailer					
	7009 ~ Building and Structures	\$ 106,000	Fairground Rd upgrades (previous years funding to be added to this project)					
		\$ 75,000	Pump upgrades (Funding from FY15 for total of 150,000)					
		\$ 25,000	Raw Water Reservoir pier replacement					
		\$ 15,000	Replace pump control at Guard Hill Pump station					
	<b>FY15 Year end highlights:</b>							
	9601-3002	120,000	ongoing consultanting projects carried to FY16					
	9601-7009	435,000	prior year funding to tank upgrades					
	9601-7507	1,990,020	Water upgrades funded but not completed					

9801 - Wastewater Treatment Plant								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 475,565	\$ 420,268	\$ 372,135	\$ 376,795	\$ 366,050	\$ 349,671	
41002	Salaries - Overtime	26,500	18,810	24,285	17,407	18,838	20,926	
42001	Fica	36,325	31,040	28,068	26,780	26,954	26,069	
42002	VRS/Life Insurance	78,795	57,296	57,472	69,034	62,192	60,137	
42005	Medical Insurance	119,390	96,820	84,599	80,587	93,254	83,715	
42015	Employee Incentive Program	25,000	-	-	-	-	-	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 761,575</b>	<b>\$ 624,235</b>	<b>\$ 566,560</b>	<b>\$ 570,602</b>	<b>\$ 567,289</b>	<b>\$ 540,519</b>	
43002	Professional Services	12,500	15,911	15,138	13,214	8,248	11,019	
43002	Professional Services~Study/litigation	-	33,305	-	-	-	-	
43004	Repairs & Maintenance	12,000	4,908	482	5,928	2,479	2,897	
43005	Maint Service Contract	402,000	422,970	392,800	345,243	277,699	226,182	
43007	Advertising	450	322	-	408	501	-	
43023	Safety Program	7,000	2,782	4,418	3,345	5,488	3,500	
43077	Lab Testing	26,000	17,498	13,218	18,882	21,958	14,476	
45101	Electrical Services	490,000	410,231	393,235	383,650	401,484	457,766	
45201	Postal Services	150	117	25	321	12	31	
45203	Telecommunications	6,600	5,765	5,665	5,144	4,810	5,920	
45401	Office Supplies	850	722	862	770	621	397	
45402	Auto Maintenance	6,000	11,605	6,271	3,481	3,122	4,903	
45405	Janitorial Supplies	1,950	1,457	1,002	1,026	1,684	1,488	
45407	Repair & Maint Supplies	120,000	99,654	80,384	120,974	147,776	104,669	
45408	POL	18,000	13,494	25,131	17,409	13,249	15,202	
45410	Uniforms & Wearing Apparel	8,000	7,848	4,487	1,587	1,622	2,651	
45412	Furniture & Fixtures	500	-	-	-	-	-	
45413	Other Operating Supplies	139,000	130,001	125,650	107,475	119,393	101,676	
45420	Small Tools	2,400	1,424	2,260	2,375	2,213	1,236	
45504	Travel & Education	4,850	3,366	3,130	1,196	456	875	
45515	Training / Licenses	4,000	1,515	2,428	2,991	4,574	1,581	
45801	Dues & Memberships	5,600	5,109	5,410	3,555	5,300	1,546	
	<b>Total Operating Expenses</b>	<b>\$ 1,267,850</b>	<b>\$ 1,190,002</b>	<b>\$ 1,081,997</b>	<b>\$ 1,038,974</b>	<b>\$ 1,022,688</b>	<b>\$ 958,016</b>	
47001	Machinery & Equipment	25,000	256,916	260,000	-	-	-	
47001	Pharmaceutical Testing	-	-	-	-	-	-	
47001	Nutrient Credits/Upgrade	220,000	-	185,619	154,201	134,086	-	
47005	Motor Vehicles	-	-	52,256	-	25,991	-	
47009	Building & Structures	45,000	19,992	-	-	-	-	
47009	Crooked Run	-	-	-	-	-	-	
47015	Sewer Plant Expansion	-	3,210,859	1,525,000	745,000	73,000	304,300	
47504	Line Ext	-	-	-	-	-	-	
47519	Dominion - Upgrades	-	-	50,020	4,138	-	-	
	<b>Total Capital</b>	<b>\$ 290,000</b>	<b>\$ 3,487,767</b>	<b>\$ 2,072,895</b>	<b>\$ 903,339</b>	<b>\$ 233,077</b>	<b>\$ 304,300</b>	
	<b>Total - Department</b>	<b>\$ 2,319,425</b>	<b>\$ 5,302,003</b>	<b>\$ 3,721,452</b>	<b>\$ 2,512,915</b>	<b>\$ 1,823,054</b>	<b>\$ 1,802,835</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 2,319,425</b>	<b>\$ 2,198,550</b>	<b>\$ 2,243,010</b>	<b>\$ 1,978,206</b>	<b>\$ 1,872,059</b>	<b>\$ 1,677,358</b>	
	<b>Amended Budget Amount</b>		<b>\$ 53,573,255</b>	<b>\$ 4,315,865</b>	<b>\$ 4,561,093</b>	<b>\$ 4,346,744</b>	<b>\$ 4,438,726</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 48,271,252</b>	<b>\$ 594,413</b>	<b>\$ 2,048,178</b>	<b>\$ 2,523,691</b>	<b>\$ 2,635,891</b>	
	<b>FY16 Highlights:</b>							
	Salaries	\$ 43,000	additional staff due to plant expansion one more in FY17					
	47001 ~ Equipment & Machinery	\$ 25,000	Replacement of #627 lawn tractor					
	47009 ~ Building and Structures	\$ 45,000	Roof Replacement of Blower Building					
	<b>FY15 Year end highlights:</b>							
	9801-47015	46,199,193	WWTP expansion					
	9801-7009	70,000	Crooked Run pump station funding will carry forward					
	9801-7005	26,458	replacement truck #618 ordered					

9617- Meter Reading Water								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 59,665	\$ 57,210	\$ 53,230	\$ 43,804	\$ 50,065	\$ 101,096	
41002	Salaries - Overtime	500	-	-	-	89	174	
42001	Fica	4,280	3,949	3,660	3,233	3,687	7,396	
42002	VRS/Life Insurance	9,775	7,825	8,105	8,627	8,563	17,273	
42005	Medical Insurance	15,060	13,692	16,441	9,708	10,371	18,784	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 89,280</b>	<b>\$ 82,676</b>	<b>\$ 81,435</b>	<b>\$ 65,372</b>	<b>\$ 72,776</b>	<b>\$ 144,722</b>	
43004	Repairs & Maintenance	50	81	-	-	-	-	
43005	Maint Service Contracts	8,000	4,414	-	-	42	2,531	
43023	Safety Program	200	90	155	262	271	587	
45201	Postal Services	100	-	-	568	42	-	
45203	Telecommunications	450	172	580	434	334	1,204	
45401	Office Supplies	150	18	80	9	74	26	
45402	Auto Maintenance	650	295	400	675	1,473	2,589	
45407	Repairs & Maint Supplies	100	1,878	56	44	128	8	
45408	POL	2,000	845	1,041	2,331	3,755	6,803	
45410	Uniforms & Wearing Apparel	700	-	-	-	45	650	
45420	Small Tools	500	138	331	282	576	2,445	
45504	Travel & Education	250	270	-	-	-	397	
	<b>Total Operating Expenses</b>	<b>\$ 13,150</b>	<b>\$ 8,200</b>	<b>\$ 2,643</b>	<b>\$ 4,605</b>	<b>\$ 6,739</b>	<b>\$ 17,238</b>	
47001	AMR - meters purchased	-	-	5,690	-	-	-	
47005	Motor Vehicles	-	-	-	-	18,430	-	
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,690</b>	<b>\$ -</b>	<b>\$ 18,430</b>	<b>\$ -</b>	
	<b>Total - Department</b>	<b>\$ 102,430</b>	<b>\$ 90,876</b>	<b>\$ 89,768</b>	<b>\$ 69,977</b>	<b>\$ 97,944</b>	<b>\$ 161,961</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 102,430</b>	<b>\$ 104,560</b>	<b>\$ 124,310</b>	<b>\$ 93,460</b>	<b>\$ 111,250</b>	<b>\$ 174,340</b>	
	<b>Amended Budget Amount</b>		<b>\$ 128,870</b>	<b>\$ 124,310</b>	<b>\$ 93,460</b>	<b>\$ 111,250</b>	<b>\$ 173,340</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 37,994</b>	<b>\$ 34,542</b>	<b>\$ 23,483</b>	<b>\$ 13,306</b>	<b>\$ 11,379</b>	
	<b>FY15 Year end highlights:</b>							
	9617-7001	24,310	remote meters ordered end of FY15					

9602							
Water Maintenance							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 181,705	\$ 159,742	\$ 166,553	\$ 148,378	\$ 163,345	\$ 111,300
41002	Salaries - Overtime	20,000	26,898	30,365	18,729	14,662	19,594
42001	Fica	14,315	13,436	14,027	11,762	11,654	9,056
42002	VRS/Life Insurance	28,430	21,981	25,410	28,322	27,842	19,198
42005	Medical Insurance	53,675	47,014	50,489	39,790	47,367	31,891
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 299,125</b>	<b>\$ 269,069</b>	<b>\$ 286,844</b>	<b>\$ 246,982</b>	<b>\$ 264,871</b>	<b>\$ 191,039</b>
43002	Professional Services	60,000	-	-	-	-	-
43005	Maint Service Contract	-	25	50	55	51	50
43007	Advertising	75	128	238	-	126	535
43023	Safety Program	2,800	2,743	3,322	3,256	3,736	3,195
43028	Surveying	300	-	-	300	-	-
45201	Postal Service	50	9	6	22	1	2,447
45203	Telecommunications	1,500	1,375	995	1,488	839	921
45401	Office Supplies	300	116	448	302	474	525
45402	Auto Maintenance	10,000	2,973	8,893	6,669	6,342	7,316
45405	Janitorial Supplies	150	82	66	110	529	-
45407	Repair & Maint Supplies	39,000	33,376	39,191	31,621	34,529	27,046
45408	POL	10,000	9,199	12,232	9,989	8,969	9,194
45410	Uniforms & Wearing Apparel	2,300	2,440	2,088	2,400	1,503	1,735
45411	Books & Subscriptions	75	-	-	-	-	40
45412	Furniture & Fixtures	200	-	36	208	-	-
45413	Other Operating Supplies	25,000	18,496	13,828	27,664	15,374	7,200
45420	Small Tools	2,500	975	1,209	2,577	2,026	827
45504	Travel & Education	5,500	4,995	5,314	2,345	2,395	2,673
45801	Dues & Memberships	100	194	59	-	-	-
	<b>Total Operating Expenses</b>	<b>\$ 159,850</b>	<b>\$ 77,126</b>	<b>\$ 87,976</b>	<b>\$ 89,004</b>	<b>\$ 76,894</b>	<b>\$ 63,704</b>
47001	Machinery & Equipment	-	78,525	-	2,925	-	797
47005	Motor Vehicles	72,500	-	-	-	-	-
47008	Line Expansion	-	14,277	-	13,644	-	-
47009	Building & Structures	-	-	4,540	35,525	-	-
47513	Water Line - Upgrades	350,000	389,394	225,846	-	345,443	8,010
47530	Capital Inventory - Water	185,000	283,315	158,135	115,017	167,649	145,951
47920	VDOT Sharing Projects	-	-	-	42,176	-	-
	<b>Total Capital</b>	<b>\$ 607,500</b>	<b>\$ 765,512</b>	<b>\$ 388,521</b>	<b>\$ 209,287</b>	<b>\$ 513,092</b>	<b>\$ 154,758</b>
	<b>Total - Department</b>	<b>\$ 1,066,475</b>	<b>\$ 1,111,707</b>	<b>\$ 763,341</b>	<b>\$ 545,273</b>	<b>\$ 854,856</b>	<b>\$ 409,501</b>
	9602 Water Annual Adopted Budget	\$ 1,066,475	\$ 1,041,965	\$ 880,270	\$ 828,922	\$ 920,302	\$ 600,005
	9602 Water Amended Budget Amount		\$ 1,502,083	\$ 1,193,932	\$ 897,531	\$ 941,270	\$ 619,005
	Difference from actual vs amended		\$ 390,376	\$ 430,591	\$ 352,257	\$ 86,415	\$ 209,504
	FY16 Highlights:						
	CIP:						
	7005~ Vehicles	\$ 22,500	Replace Pickup Truck #639 (2001 with over 120,000 miles)				
		\$ 50,000	Replace dump Truck #646 (2nd year of funding)				
			FY15 - funded	FY16 - funded			
	Waterline upgrades		projects to include Manassas Ave and Bel Air Ave				
	FY15 Year end highlights:						
	9602-7001	45,000	leak detection program carry forward to FY16				
	9602-7005	70,000	FY15 funds to be included with FY16 for purchase				
	9602-47513	65,569	FY15 funds for ongoing projects				

9802 Sewer Maintenance								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 181,705	\$ 159,741	166,553	\$ 148,378	\$ 163,344	\$ 111,300	
41002	Salaries - Overtime	20,000	26,897	30,364	18,729	14,661	19,593	
42001	Fica	14,310	13,433	14,024	11,759	11,652	9,054	
42002	VRS/Life Insurance	29,430	21,980	25,409	28,321	27,841	19,198	
42005	Medical Insurance	59,675	47,013	50,488	39,789	47,366	31,890	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 299,120</b>	<b>\$ 269,054</b>	<b>\$ 286,838</b>	<b>\$ 246,976</b>	<b>\$ 264,865</b>	<b>\$ 191,036</b>	
43005	Maint Service Contract	-	25	50	55	51	50	
43007	Advertising	75	336	-	-	-	471	
43023	Safety Program	2,800	2,934	2,797	3,131	3,783	3,327	
45201	Postal Service	50	9	5	22	7	8	
45203	Telecommunications	1,500	1,337	1,017	1,425	839	921	
45401	Office Supplies	300	95	448	302	474	600	
45402	Auto Maintenance	10,000	10,014	12,674	13,704	7,892	7,316	
45405	Janitorial Supplies	150	82	66	110	529	-	
45407	Repair & Maint Supplies	39,000	38,528	33,954	36,633	28,474	43,073	
45408	POL	10,000	9,198	12,157	9,989	8,969	9,042	
45410	Uniforms & Wearing Apparel	2,300	2,440	2,088	2,400	1,321	1,735	
45411	Books & Subscriptions	75	-	-	-	-	40	
45412	Furniture & Fixtures	200	-	36	208	-	-	
45413	Other Operating Supplies	34,000	42,615	45,271	32,945	36,322	29,509	
45420	Small Tools	2,500	973	1,084	2,212	1,496	888	
45504	Travel & Education	5,500	4,739	5,253	2,334	2,395	2,478	
45801	Dues & Memberships	100	149	59	-	-	-	
	<b>Total Operating Expenses</b>	<b>\$ 108,550</b>	<b>\$ 113,473</b>	<b>\$ 116,957</b>	<b>\$ 105,470</b>	<b>\$ 92,551</b>	<b>\$ 99,458</b>	
47001	Machinery & Equipment	40,000	60,286	-	9,543	8,614	797	
47005	Motor Vehicles	72,500	-	-	324,000	244	-	
47008	Line Expansion - Warren Co	-	14,277	-	13,644	-	-	
47009	Building & Structures	-	-	4,857	35,525	-	-	
47530	Capital Inventory - Sewer	40,000	13,436	15,408	15,680	2,973	11,854	
47920	VDOT Sharing Projects	-	-	-	-	-	-	
47998	I & I Abatement	400,000	447,523	63,362	-	337,051	27,713	
	<b>Total Capital</b>	<b>\$ 552,500</b>	<b>\$ 535,522</b>	<b>\$ 83,627</b>	<b>\$ 398,392</b>	<b>\$ 348,882</b>	<b>\$ 40,364</b>	
	<b>Total - Department</b>	<b>\$ 960,170</b>	<b>\$ 918,060</b>	<b>\$ 487,421</b>	<b>\$ 750,838</b>	<b>\$ 706,299</b>	<b>\$ 330,857</b>	
	9802 Sewer Annual Adopted Budget	\$ 960,170	\$ 865,670	\$ 765,970	\$ 761,924	\$ 1,128,619	\$ 580,012	
	9802 Sewer Amended Budget Amount		\$ 2,167,372	\$ 1,778,757	\$ 1,918,499	\$ 1,992,680	\$ 1,221,860	
	Difference from actual vs amended		\$ 1,249,312	\$ 1,291,335	\$ 1,167,662	\$ 1,285,381	\$ 891,003	
	<b>FY16 Highlights:</b>							
	7001 ~ Machinery & Equipment	\$ 40,000	Sewer easement machine Side - Kick Easement machine, better access to sewer backups where normal equipment can not fit					
	7005 ~ Vehicles	\$ 22,500	Replace Pickup Truck #639 [2001 with over 120,000 miles]					
		\$ 50,000	Replace dump Truck #646 [2nd year of funding]					
			FY15 - funded FY16 - funded					
	7530 ~ Inventory	\$ 5,000	Increase due to cost of sewer supplies					
	7998 ~ I & I	\$ 50,000	additional funds to keep the Town in compliance with DEQ consent order					
	<b>FY15 Year end highlights:</b>							
	9802-7005	70,000	FY15 funding for Dump truck to be ordered in FY16					
	9802-7998	1,118,979	I & I funding from prior years					

9872 - Sewer Debt Service								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
40001	Principal on Debt	120,000	\$ -	\$ -	\$ 502,674	\$ 282,498	\$ 284,545	
40005	Interest on Debt	137,185	87,774	142,935	46,939	34,647	131,241	
<b>Total - Department</b>		<b>\$ 257,185</b>	<b>\$ 87,774</b>	<b>\$ 142,935</b>	<b>\$ 549,613</b>	<b>\$ 317,145</b>	<b>\$ 415,785</b>	
9899 - Sewer Transfers/Contingencies								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
49004	Transfer to General Fund	850,000	\$ 750,000	\$ 735,200	\$ 735,200	\$ 489,950	\$ 489,950	
49999	Reserve for Fund Balance	1,956,220	-	-	-	-	-	
<b>Total - Department</b>		<b>\$ 2,806,220</b>	<b>\$ 750,000</b>	<b>\$ 735,200</b>	<b>\$ 735,200</b>	<b>\$ 489,950</b>	<b>\$ 489,950</b>	
9672 - Water Debt Service								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
40001	Principal on Debt	560,000	\$ 580,000	\$ 538,360	\$ 653,746	\$ 591,921	\$ 663,078	
40005	Interest on Debt	410,000	456,403	429,231	319,225	597,705	445,789	
<b>Total - Department</b>		<b>\$ 970,000</b>	<b>\$ 1,036,403</b>	<b>\$ 967,591</b>	<b>\$ 972,971</b>	<b>\$ 1,189,626</b>	<b>\$ 1,108,867</b>	
9699 - Water Transfers/Contingencies								
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
49004	Transfer to General Fund	840,000	\$ 663,355	\$ 623,000	\$ 623,000	\$ 421,000	\$ 396,772	
49999	Reserve for Fund Balance	960,180	-	-	-	-	-	
<b>Total - Department</b>		<b>\$ 1,800,180</b>	<b>\$ 663,355</b>	<b>\$ 623,000</b>	<b>\$ 623,000</b>	<b>\$ 421,000</b>	<b>\$ 396,772</b>	
<b>FY16 Highlights:</b>								
	Water Debt service	(180,000)	reduced due to refinancing of part of the existing debt					
	Sewer Debt Service		Funding for WWTP expansion has been obtained through grants and VRA with a 0% interest rate...first installment on expansion will be due March 2018 [FY18]					
					annual payment	\$ 1,968,880		

4203 - Solid Waste Management							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 476,625	\$ 432,903	\$ 432,733	\$ 415,638	\$ 399,706	\$ 384,975
41002	Salaries - Overtime	7,500	4,802	3,906	4,399	5,131	5,951
41003	Salaries - Part-time	26,000	27,921	38,142	48,003	45,253	44,116
42001	Fica	36,155	33,982	34,707	33,990	32,662	31,225
42002	VRS/Life Insurance	77,325	60,074	67,203	81,851	67,648	63,287
42005	Medical Insurance	123,990	108,923	90,017	99,893	77,683	83,438
42015	Employee Incentive Program	245	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 747,840</b>	<b>\$ 668,604</b>	<b>\$ 666,707</b>	<b>\$ 683,773</b>	<b>\$ 628,083</b>	<b>\$ 612,993</b>
43002	Professional Services	2,500	1,954	1,954	2,022	18,082	55,579
43006	Printing & Binding	150	48	331	-	128	-
43007	Advertising	2,000	785	888	5,290	-	445
43009	Warren County Tipping Fees	22,000	21,686	21,640	18,811	35,023	23,449
43010	Clean-up Services	-	-	-	-	-	414
43023	Safety Program	2,000	1,220	1,641	1,629	1,775	2,047
45101	Electrical Services	1,000	861	913	1,298	392	831
45201	Postal Services	50	8	1	2	25	13
45203	Telecommunications	1,200	963	406	702	880	1,294
45401	Office Supplies	250	241	433	92	280	74
45402	Auto Maintenance	45,000	64,824	56,401	38,879	72,727	52,825
45403	Tub Grinder - Maint	7,000	-	-	1,240	-	882
45407	Repair & Maint Supplies	10,000	4,443	10,921	5,306	3,986	2,902
45408	POL	80,000	63,001	81,270	78,216	78,358	65,563
45410	Uniforms & Wearing Apparel	4,000	1,981	2,617	1,629	666	2,148
45413	Other Operating Supplies	6,000	5,089	955	3,182	3,068	5,412
45414	Materials for Re-Sale	5,000	46	6,384	-	8,200	-
45420	Small Tools	500	379	32	-	57	554
45504	Travel & Education	1,000	107	827	40	100	688
	<b>Total Operating Expenses</b>	<b>\$ 189,650</b>	<b>\$ 167,635</b>	<b>\$ 187,614</b>	<b>\$ 158,336</b>	<b>\$ 223,748</b>	<b>\$ 215,119</b>
47001	Machinery & Equipment	10,000	-	6,399	-	15,032	13,830
47005	Motor Vehicles	34,610	37,897	36,092	58,774	22,161	-
	<b>Total Capital</b>	<b>\$ 44,610</b>	<b>\$ 37,897</b>	<b>\$ 42,491</b>	<b>\$ 58,774</b>	<b>\$ 37,193</b>	<b>\$ 13,830</b>
4299-9001	Transfer to General Fund	\$ 33,400	\$ 67,230	\$ 30,510	19,260	\$ 122,000	\$ 102,000
4299-9999	Contingencies	-	-	-	-	-	-
	<b>Total - Department</b>	<b>\$ 1,015,500</b>	<b>\$ 941,365</b>	<b>\$ 927,322</b>	<b>\$ 920,143</b>	<b>\$ 1,011,024</b>	<b>\$ 943,941</b>
	<b>Annual Adopted Budget</b>	<b>\$ 1,015,500</b>	<b>\$ 996,800</b>	<b>\$ 983,300</b>	<b>\$ 1,042,221</b>	<b>\$ 1,034,146</b>	<b>\$ 1,021,303</b>
	<b>Amended Budget Amount</b>		<b>\$ 996,800</b>	<b>\$ 993,300</b>	<b>1,067,642</b>	<b>\$ 1,042,768</b>	<b>\$ 1,021,303</b>
	<b>Difference from actual vs amended</b>		<b>\$ 55,435</b>	<b>\$ 65,978</b>	<b>\$ 147,500</b>	<b>\$ 31,744</b>	<b>\$ 77,362</b>
	<b>FY16 Highlights:</b>						
	<b>Capital:</b>						
	7001 ~ Machinery & Equipment	\$ 10,000	trash cans & lids				
	7005 ~ Motor Vehicles	\$ 34,610	replace front load truck #684				
			36,400	lease to purchase for 6 years			
			FY16 - funded	FY18	FY20		
			FY17	FY19	FY21		
	<b>FY15 Year end highlights:</b>						
	4203-3002	20,000	Evaluation of department from 3rd party began in June 2015				
			funding to carry forward to FY16				

4102 - Hwy, Bridges & Sidewalks								
Acct #	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual	
41001	Salaries - Regular	\$ 66,755	\$ 62,061	\$ 62,025	\$ 64,220	\$ 42,008	\$ 70,114	
41002	Salaries - Overtime	1,000	1,672	1,714	516	260	344	
42001	Fica	4,865	4,646	4,718	3,564	3,066	5,036	
42002	VRS/Life Insurance	11,020	8,414	9,693	9,815	7,244	12,318	
42005	Medical Insurance	16,620	13,163	11,061	9,421	7,094	13,724	
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 100,260</b>	<b>\$ 89,956</b>	<b>\$ 89,211</b>	<b>\$ 87,535</b>	<b>\$ 59,672</b>	<b>\$ 101,536</b>	
43005	Maint Service Contract	500	927	490	860	505	-	
43007	Advertising	250	192	-	64	128	963	
43016	Asphalt - Paving Projects	5,000	132	-	-	1,126	15,433	
43023	Safety Program	1,750	660	699	1,204	894	631	
45101	Electrical Services	30,000	20,211	24,632	27,563	23,454	28,803	
45203	Telecommunications	500	496	514	516	405	599	
45401	Office Supplies	500	111	458	349	465	286	
45402	Auto Maintenance	50,000	71,876	72,776	34,603	32,041	37,673	
45407	Repair & Maint Supplies	20,000	15,497	7,776	19,445	11,249	68,651	
45408	POL	13,000	6,956	11,171	9,881	9,538	9,078	
45410	Uniforms & Wearing Apparel	3,000	228	775	2,310	816	727	
45413	Other Operating Supplies	8,000	8,228	8,289	5,657	4,454	7,068	
45420	Small Tools	3,000	498	2,597	1,822	3,032	2,474	
45470	Maintain Alley Ways	20,000	20,954	33,378	655	9,016	-	
45471	Storm Drainage Maintenance	8,000	9,569	686	6,662	8,056	5,902	
45473	Line Painting	1,000	-	2,870	4,244	-	-	
45504	Travel & Education	3,500	1,369	1,839	2,070	2,134	2,675	
47003	Communication Equipment	-	-	-	-	-	-	
47907	Replace Curb & Gutter	3,500	700	883	1,643	4,905	2,768	
	<b>Total Operating Expenses</b>	<b>\$ 171,500</b>	<b>\$ 158,603</b>	<b>\$ 169,832</b>	<b>\$ 119,548</b>	<b>\$ 112,219</b>	<b>\$ 183,730</b>	
47001	Machinery & Equipment	-	-	-	7,560	-	31,100	
47005	Motor Vehicles	-	-	-	5,888	21,642	-	
47009	Building & Structures	-	-	-	-	-	-	
47902	Local Contribution - Urban	-	-	25,746	810	39,546	49,873	
47909	New Sidewalk Construction	-	-	1,060	114,897	13,222	10,950	
49004	Transfer - General Fund	-	-	-	-	125,000	-	
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,805</b>	<b>\$ 129,156</b>	<b>\$ 199,410</b>	<b>\$ 91,923</b>	
	<b>Total - Department</b>	<b>\$ 271,760</b>	<b>\$ 248,560</b>	<b>\$ 285,848</b>	<b>\$ 336,238</b>	<b>\$ 371,301</b>	<b>\$ 377,189</b>	
	<b>Annual Adopted Budget</b>	<b>\$ 271,760</b>	<b>\$ 293,980</b>	<b>\$ 328,540</b>	<b>\$ 390,846</b>	<b>\$ 558,590</b>	<b>\$ 375,362</b>	
	<b>Amended Budget Amount</b>		<b>\$ 321,892</b>	<b>\$ 351,296</b>	<b>\$ 504,714</b>	<b>\$ 565,640</b>	<b>\$ 494,462</b>	
	<b>Difference from actual vs amended</b>		<b>\$ 73,333</b>	<b>\$ 65,448</b>	<b>\$ 168,475</b>	<b>\$ 194,339</b>	<b>\$ 117,273</b>	
	<b>FY15 Year end highlights:</b>							
	4102-5470	31,958	ongoing paving project carry forward funds to FY16					

4500 - Highway Maint							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 451,990	\$ 416,027	\$ 421,159	\$ 416,804	\$ 363,706	\$ 506,644
41002	Salaries - Overtime	16,000	37,781	42,624	23,056	6,814	13,085
42001	Fica	33,500	31,310	32,398	31,090	26,480	36,307
42002	VRS/Life Insurance	74,305	55,858	66,630	82,459	62,888	88,536
42005	Medical Insurance	120,285	97,915	81,696	87,827	66,943	111,875
42015	Employee Incentive Program	8,750	-	-	-	-	-
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 704,830</b>	<b>\$ 638,890</b>	<b>\$ 644,507</b>	<b>\$ 641,236</b>	<b>\$ 526,831</b>	<b>\$ 756,447</b>
43002	Professional Services	5,000	207	-	-	-	-
43005	Maint Service Contract	500	440	33	440	-	-
43006	Printing & Binding	250	15	-	37	-	-
43007	Advertising	750	488	-	64	-	-
43016	Asphalt - Paving Projects	-	-	64,926	282,574	304,672	296,873
43023	Safety Program	3,000	1,579	1,199	1,387	1,206	770
43028	Surveying	1,500	-	-	1,500	950	-
43046	Curb & Gutter - concrete	-	-	35,000	34,256	-	-
45201	Postal Service	250	5	13	10	24	5
45203	Telecommunications	750	391	420	389	209	700
45401	Office Supplies	250	139	803	139	154	31
45407	Repair & Maint Supplies	175,000	137,922	150,974	172,058	136,378	187,161
45408	POL	75,000	36,315	57,617	48,545	39,430	35,709
45410	Uniforms & Wearing Apparel	5,000	1,547	3,072	1,153	563	258
45413	Other Operating Supplies	10,000	14,382	5,909	10,849	12,545	3,244
45418	Engineering Materials	2,500	-	987	-	-	-
45420	Small Tools	1,500	2,129	1,057	874	667	528
45471	Storm Drainage Maintenance	21,000	7,839	21,126	12,590	2,196	7,975
45472	Bridge Inspections	10,000	4,500	12,900	4,000	8,800	4,597
45473	Line Painting	35,000	-	72,695	817	19,610	20,329
45477	Curb & Gutter Reconstruction	85,000	27,575	72,000	39,788	166,992	5,837
45478	Snow Removal	75,000	161,753	147,315	73,347	22,744	-
45504	Travel & Education	3,750	2,784	3,499	4,453	2,246	5,433
45801	Dues & Memberships	50	20	-	-	-	-
	<b>Total Operating Expenses</b>	<b>\$ 511,050</b>	<b>\$ 400,029</b>	<b>\$ 651,546</b>	<b>\$ 689,269</b>	<b>\$ 719,388</b>	<b>\$ 569,451</b>
47001	Machinery & Equipment	3,600	-	-	-	-	-
47005	Motor Vehicles	58,210	-	-	-	-	126,317
47926	Bridge Repair	50,000	-	54,056	-	-	63,473
47927	Street Reconstruction	50,000	432,411	286,351	28,567	153,720	-
	Street Reconst - Revenue Sharing	800,000	-	-	-	-	-
47941	Concrete Reconstruction	-	61,910	38,090	-	-	-
	<b>Total Capital</b>	<b>\$ 961,810</b>	<b>\$ 494,321</b>	<b>\$ 378,497</b>	<b>\$ 28,567</b>	<b>\$ 153,720</b>	<b>\$ 189,790</b>
4999	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total - Department</b>	<b>\$ 2,177,690</b>	<b>\$ 1,533,241</b>	<b>\$ 1,674,550</b>	<b>\$ 1,359,072</b>	<b>\$ 1,399,939</b>	<b>\$ 1,515,687</b>
	<b>Annual Adopted Budget</b>	<b>\$ 2,177,690</b>	<b>\$ 1,617,800</b>	<b>\$ 1,628,650</b>	<b>\$ 1,679,001</b>	<b>\$ 1,649,855</b>	<b>\$ 1,904,364</b>
	<b>Amended Budget Amount</b>		<b>\$ 2,132,545</b>	<b>\$ 2,212,841</b>	<b>\$ 1,914,958</b>	<b>\$ 1,899,978</b>	<b>\$ 1,828,595</b>
	<b>Difference from actual vs amended</b>		<b>\$ 599,304.23</b>	<b>\$ 538,290.47</b>	<b>\$ 555,885.51</b>	<b>\$ 500,038.78</b>	<b>\$ 312,907.44</b>
	<b>FY15 Highlights:</b>						
	47005 ~ Vehicles			Grader	FY15/16/17/18	168,000	
		\$ 42,000		Bobcat	FY15 & FY16	43,000	
		\$ 21,500					
	<b>FY16 Highlights:</b>						
	<b>Capital:</b>						
	7001 ~ Machinery & Equipment	\$ 3,600		replace jumping jack & plate packer			
	7005 ~ Motor Vehicles	\$ 36,710		Street Sweeper	FY16/FY17/FY18	235,000	
				Cancel request for grader funding in FY15 42,000 will add to purchase of this item ~ 6 year term on loan			
		\$ 21,500		Skid Steer~Bobcat	FY15 & 16	43,000	
	7927 ~ Street Reconstruction	\$ 800,000		Commerce Ave [revenue sharing VDOT]			



4107 - Construction/Inspections							
Account	Name	FY16 Adopted	FY15 Actual	FY14 Actual	FY13 Actual	FY12 Actual	FY11 Actual
41001	Salaries - Regular	\$ 31,080	\$ 30,323	\$ 29,242	\$ 34,196	\$ 43,547	\$ 66,763
41002	Salaries - Overtime	6,000	2,547	3,258	2,163	5,118	7,645
42001	Fica	2,700	2,313	2,476	2,722	4,970	4,065
42002	VRS/Life Insurance	5,155	4,179	4,150	6,766	6,999	8,330
42005	Medical Insurance	9,485	9,157	2,080	3,889	4,020	7,876
	<b>Total Personnel &amp; Fringe Benefits</b>	<b>\$ 54,420</b>	<b>\$ 48,520</b>	<b>\$ 41,206</b>	<b>\$ 49,737</b>	<b>\$ 64,653</b>	<b>\$ 94,678</b>
43002	Professional Services	-	-	-	-	-	284
43005	Maint Service Contract	1,500	-	-	35	830	1,126
43006	Printing & Binding	500	-	-	167	-	392
43007	Advertising	500	248	239	-	-	230
43023	Safety Program	2,500	1,751	2,667	937	159	1,374
43028	Surveying	1,500	-	-	1,100	1,300	-
45201	Postal Services	50	13	11	10	6	32
45203	Telecommunications	2,000	2,314	3,997	2,212	2,068	3,005
45401	Office Supplies	500	334	549	1,244	988	1,464
45402	Auto Maintenance	3,000	812	328	2,193	503	2,315
45405	Janitorial Supplies	500	207	359	388	304	79
45407	Repair & Maint Supplies	250	126	151	71	6	-
45408	POL	3,000	2,793	3,671	2,838	2,744	3,060
45410	Uniforms & Wearing Apparel	1,500	858	213	754	1,109	1,347
45411	Books & Subscriptions	400	15	133	156	50	465
45412	Furniture & Fixtures	400	-	-	352	-	379
45413	Other Operating Supplies	5,000	4,868	3,354	2,497	2,902	3,743
45420	Small Tools	1,000	693	725	597	1,973	737
45428	Community Relations	750	989	-	460	1,222	230
45504	Travel & Education	4,000	4,883	2,457	1,030	4,003	4,781
45515	Training / Licenses	1,500	-	-	118	-	80
45801	Dues & Memberships	2,000	1,561	1,575	1,393	1,090	350
	<b>Total Operating Expenses</b>	<b>\$ 32,350</b>	<b>\$ 22,465</b>	<b>\$ 20,428</b>	<b>\$ 18,551</b>	<b>\$ 21,257</b>	<b>\$ 25,471</b>
47005	Motor Vehicles	-	-	-	5,888	24,939	-
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,888</b>	<b>\$ 24,939</b>	<b>\$ -</b>
	<b>Total - Department</b>	<b>\$ 86,770</b>	<b>\$ 70,985</b>	<b>\$ 61,634</b>	<b>\$ 74,176</b>	<b>\$ 110,849</b>	<b>\$ 120,149</b>
	<b>Annual Adopted Budget</b>	<b>\$ 86,770</b>	<b>\$ 79,905</b>	<b>\$ 84,205</b>	<b>\$ 97,750</b>	<b>\$ 192,318</b>	<b>\$ 140,837</b>
	<b>Amended Budget Amount</b>		<b>\$ 79,905</b>	<b>\$ 84,205</b>	<b>\$ 97,750</b>	<b>\$ 192,318</b>	<b>\$ 142,237</b>
	<b>Difference from actual vs amended</b>		<b>\$ 8,920</b>	<b>\$ 22,571</b>	<b>\$ 23,574</b>	<b>\$ 81,469</b>	<b>\$ 22,088</b>



**Capital  
Improvements  
FY2015-2016**

**Capital Improvements:**

this list does not include IT department

**7001 ~ Machinery & Equipment:**

**Replacements:**

DES-Auto	Dump bed replacement	35,000
Electric	Zero turn mower	15,000
Sewer	Lawn tractor	25,000
Water	zero turn mower and trailer	17,000

**New [Additions]:**

Attorney	Filing System [year 2 of 4]	5,000
Planning	Survey equipment - full list on budget page	6,700
W/S Maint	Sewer Easement Machine	40,000

**7005 ~ Vehicles:**

**Replacements:**

Police	2 cruisers fully equipped	78,850
Electric	Bucket Truck [1 of 6 payment]	33,560
W/S Maint	Pickup Truck #639	45,000
	Dump Truck [2nd year of 2]	100,000
Refuse	Front Loader #684 [1 of 6 payments]	36,400
Streets	Street Sweeper [2 of 6 payments]	64,335
	Skid Steer~Bobcat [year 2 of 2]	21,500

**New [Additions]:**

Police	Speed Trailer	8,000
Planning	Surveyor vehicle "used"	15,800

**7009 ~ Buildings & Structures:**

DES-Auto	HVAC program [year 1 of 4]	38,335
	Shop AC unit [year 2 of 2]	10,000
Electric	Facility addition [Manassas St Extended]	320,000
Sewer	Roof Replacement - Blower Building	45,000
Water	Fairground Rd tanks [year 3]	100,000
	Pump Upgrades	75,000
	Pier Replacement - Resevior	25,000
	Guard Hill Pump replacement	15,000

2010 Series  
 [\$2,735,000]  
 2.00% - 6.57%

Due Date	Principal	Interest	Total	FY Payment	Balance Due
18-Aug-10		61,055.71	61,055.71		\$ 4,734,526.48
15-Feb-11		73,266.85	73,266.85	\$ 134,322.56	FY11 4,600,203.92
15-Aug-11		73,266.85	73,266.85		
15-Feb-12		73,266.85	73,266.85	\$ 146,533.70	FY12 4,453,670.22
15-Aug-12		73,266.85	73,266.85		
15-Feb-13	115,000.00	73,266.85	188,266.85	\$ 261,533.70	FY13 4,192,136.52
15-Aug-13		72,116.85	72,116.85		
15-Feb-14	115,000.00	72,116.85	187,116.85	\$ 259,233.70	FY14 3,932,902.82
15-Aug-14		70,391.85	70,391.85		
15-Feb-15	120,000.00	70,391.85	190,391.85	\$ 260,783.70	FY15 3,672,119.12
15-Aug-15		68,591.85	68,591.85		
15-Feb-16	120,000.00	68,591.85	188,591.85	\$ 257,183.70	FY16 3,414,935.42
15-Aug-16		66,791.85	66,791.85		
15-Feb-17	125,000.00	66,791.85	191,791.85	\$ 258,583.70	FY17 3,156,351.72
15-Aug-17		64,291.85	64,291.85		
15-Feb-18	130,000.00	64,291.85	194,291.85	\$ 258,583.70	FY18 2,897,768.02
15-Aug-18		61,691.85	61,691.85		
15-Feb-19	135,000.00	61,691.85	196,691.85	\$ 258,383.70	FY19 2,639,384.32
15-Aug-19		58,207.50	58,207.50		
15-Feb-20	140,000.00	58,207.50	198,207.50	\$ 256,415.00	FY20 2,382,969.32
15-Aug-20		54,594.10	54,594.10		
15-Feb-21	145,000.00	54,594.10	199,594.10	\$ 254,188.20	FY21 2,128,781.12
15-Aug-21		50,271.65	50,271.65		
15-Feb-22	150,000.00	50,271.65	200,271.65	\$ 250,543.30	FY22 1,878,237.82
15-Aug-22		45,800.15	45,800.15		
15-Feb-23	155,000.00	45,800.15	200,800.15	\$ 246,600.30	FY23 1,631,637.52
15-Aug-23		41,179.60	41,179.60		
15-Feb-24	165,000.00	41,179.60	206,179.60	\$ 247,359.20	FY24 1,384,278.32
15-Aug-24		36,260.95	36,260.95		
15-Feb-25	170,000.00	36,260.95	206,260.95	\$ 242,521.90	FY25 1,141,756.42
15-Aug-25		31,193.25	31,193.25		
15-Feb-26	175,000.00	31,193.25	206,193.25	\$ 237,386.50	FY26 904,369.92
15-Aug-26		25,447.13	25,447.13		
15-Feb-27	185,000.00	25,447.13	210,447.13	\$ 235,894.26	FY27 668,475.66
15-Aug-27		19,372.65	19,372.65		
15-Feb-28	190,000.00	19,372.65	209,372.65	\$ 228,745.30	FY28 439,730.36
15-Aug-28		13,134.00	13,134.00		
15-Feb-29	195,000.00	13,134.00	208,134.00	\$ 221,268.00	FY29 218,462.36
15-Aug-29		6,731.18	6,731.18		
15-Feb-30	205,000.00	6,731.18	211,731.18	\$ 218,462.36	FY30 (0.00)
				\$ -	(0.00)
				\$ -	
	\$ 2,735,000.00	\$ 1,999,526.48	\$ 4,734,526.48	\$ 4,734,526.48	

Bonds were issued in 2010 for engineering design for WWTP expansion

2014

\$ 7,150,000.00 Refinanced 2006A series for WTP expansion [13 years remaining]  
 3.10% saving \$180,000 yearly  
 \$3,065,000 New Mandates to Water Treatment plant [20 years]

Due Date	Principal	Interest	Total	FY Payment	Balance Due
					\$ 12,663,919.52
1-Nov-14	250,000.00	89,957.02	339,957.02		
1-May-15	-	114,463.75	114,463.75	\$ 454,420.77	FY15 12,209,498.75
1-Nov-15	245,000.00	114,463.75	359,463.75		need to include old 2006
1-May-16		114,096.25	114,096.25	\$ 473,560.00	FY16 11,735,938.75 970,000
1-Nov-16	245,000.00	114,096.25	359,096.25		
1-May-17		113,422.50	113,422.50	\$ 472,518.75	FY17 11,263,420.00 970,000
1-Nov-17	740,000.00	113,422.50	853,422.50		
1-May-18		110,185.00	110,185.00	\$ 963,607.50	FY18 10,299,812.50
1-Nov-18	755,000.00	110,185.00	865,185.00		
1-May-19		105,655.00	105,655.00	\$ 970,840.00	FY19 9,328,972.50
1-Nov-19	755,000.00	105,655.00	860,655.00		
1-May-20		99,992.50	99,992.50	\$ 960,647.50	FY20 8,368,325.00
1-Nov-20	770,000.00	99,992.50	869,992.50		
1-May-21		92,870.00	92,870.00	\$ 962,862.50	FY21 7,405,462.50
1-Nov-21	795,000.00	92,870.00	887,870.00		
1-May-22		84,323.75	84,323.75	\$ 972,193.75	FY22 6,433,268.75
1-Nov-22	805,000.00	84,323.75	889,323.75		
1-May-23		74,663.75	74,663.75	\$ 963,987.50	FY23 5,469,281.25
1-Nov-23	825,000.00	74,663.75	899,663.75		
1-May-24		63,732.50	63,732.50	\$ 963,396.25	FY24 4,505,885.00
1-Nov-24	855,000.00	63,732.50	918,732.50		
1-May-25		51,548.75	51,548.75	\$ 970,281.25	FY25 3,535,603.75
1-Nov-25	880,000.00	51,548.75	931,548.75		
1-May-26		38,348.75	38,348.75	\$ 969,897.50	FY26 2,565,706.25
1-Nov-26	905,000.00	38,348.75	943,348.75		
1-May-27		24,321.25	24,321.25	\$ 967,670.00	FY27 1,598,036.25
1-Nov-27	155,000.00	24,321.25	179,321.25		
1-May-28		21,841.25	21,841.25	\$ 201,162.50	FY28 1,396,873.75
1-Nov-28	160,000.00	21,841.25	181,841.25		
1-May-29		19,201.25	19,201.25	\$ 201,042.50	FY29 1,195,831.25
1-Nov-29	165,000.00	19,201.25	184,201.25		
1-May-30		16,396.25	16,396.25	\$ 200,597.50	FY30 995,233.75
1-Nov-30	170,000.00	16,396.25	186,396.25		
1-May-31		13,421.25	13,421.25	\$ 199,817.50	FY31 795,416.25
1-Nov-31	175,000.00	13,421.25	188,421.25		
1-May-32		10,315.00	10,315.00	\$ 198,736.25	FY32 596,680.00
1-Nov-32	180,000.00	10,315.00	190,315.00		
1-May-33		7,075.00	7,075.00	\$ 197,390.00	FY33 399,290.00
1-Nov-33	190,000.00	7,075.00	197,075.00		
1-May-34		3,607.50	3,607.50	\$ 200,682.50	FY34 198,607.50
1-Nov-34	195,000.00	3,607.50	198,607.50		
1-May-35	-	-	-	\$ 198,607.50	FY35 -
<hr/>					
\$	10,215,000.00	\$ 2,448,919.52	\$ 12,663,919.52	\$ 12,663,919.52	

2015  
 \$ 39,377,600.00 VRA Bond WWTP expansion  
 interest free  
 \$11,874,122 Grants [no repay]

Due Date	Principal	Interest	Total	FY Payment	Balance Due
					\$ 39,377,600.00
1-Mar-18	984,440.00		984,440.00	\$ 984,440.00 FY18	38,393,160.00
1-Sep-18	984,440.00		984,440.00		
1-Mar-19	984,440.00		984,440.00	\$ 1,968,880.00 FY19	36,424,280.00
1-Sep-19	984,440.00		984,440.00		
1-Mar-20	984,440.00		984,440.00	\$ 1,968,880.00 FY20	34,455,400.00
1-Sep-20	984,440.00		984,440.00		
1-Mar-21	984,440.00		984,440.00	\$ 1,968,880.00 FY21	32,486,520.00
1-Sep-21	984,440.00		984,440.00		
1-Mar-22	984,440.00		984,440.00	\$ 1,968,880.00 FY22	30,517,640.00
1-Sep-22	984,440.00		984,440.00		
1-Mar-23	984,440.00		984,440.00	\$ 1,968,880.00 FY23	28,548,760.00
1-Sep-23	984,440.00		984,440.00		
1-Mar-24	984,440.00		984,440.00	\$ 1,968,880.00 FY24	26,579,880.00
1-Sep-24	984,440.00		984,440.00		
1-Mar-25	984,440.00		984,440.00	\$ 1,968,880.00 FY25	24,611,000.00
1-Sep-25	984,440.00		984,440.00		
1-Mar-26	984,440.00		984,440.00	\$ 1,968,880.00 FY26	22,642,120.00
1-Sep-26	984,440.00		984,440.00		
1-Mar-27	984,440.00		984,440.00	\$ 1,968,880.00 FY27	20,673,240.00
1-Sep-27	984,440.00		984,440.00		
1-Mar-28	984,440.00		984,440.00	\$ 1,968,880.00 FY28	18,704,360.00
1-Sep-28	984,440.00		984,440.00		
1-Mar-29	984,440.00		984,440.00	\$ 1,968,880.00 FY29	16,735,480.00
1-Sep-29	984,440.00		984,440.00		
1-Mar-30	984,440.00		984,440.00	\$ 1,968,880.00 FY30	14,766,600.00
1-Sep-30	984,440.00		984,440.00		
1-Mar-31	984,440.00		984,440.00	\$ 1,968,880.00 FY31	12,797,720.00
1-Sep-31	984,440.00		984,440.00		
1-Mar-32	984,440.00		984,440.00	\$ 1,968,880.00 FY32	10,828,840.00
1-Sep-32	984,440.00		984,440.00		
1-Mar-33	984,440.00		984,440.00	\$ 1,968,880.00 FY33	8,859,960.00
1-Sep-33	984,440.00		984,440.00		
1-Mar-34	984,440.00		984,440.00	\$ 1,968,880.00 FY34	6,891,080.00
1-Sep-34	984,440.00		984,440.00		
1-Mar-35	984,440.00		984,440.00	\$ 1,968,880.00 FY35	4,922,200.00
1-Sep-35	984,440.00		984,440.00		
1-Mar-36	984,440.00		984,440.00	\$ 1,968,880.00 FY36	2,953,320.00
1-Sep-36	984,440.00		984,440.00		
1-Mar-37	984,440.00		984,440.00	\$ 1,968,880.00 FY37	984,440.00
1-Sep-37	984,440.00		984,440.00		
				\$ 984,440.00 FY38	-
<hr/>					
	\$ 39,377,600.00	\$ -	\$ 39,377,600.00	\$ 39,377,600.00	

2016  
 \$ 4,110,000.00 guesstimate for Police Bond [Edward Jones]  
 2.00%  
 20 years

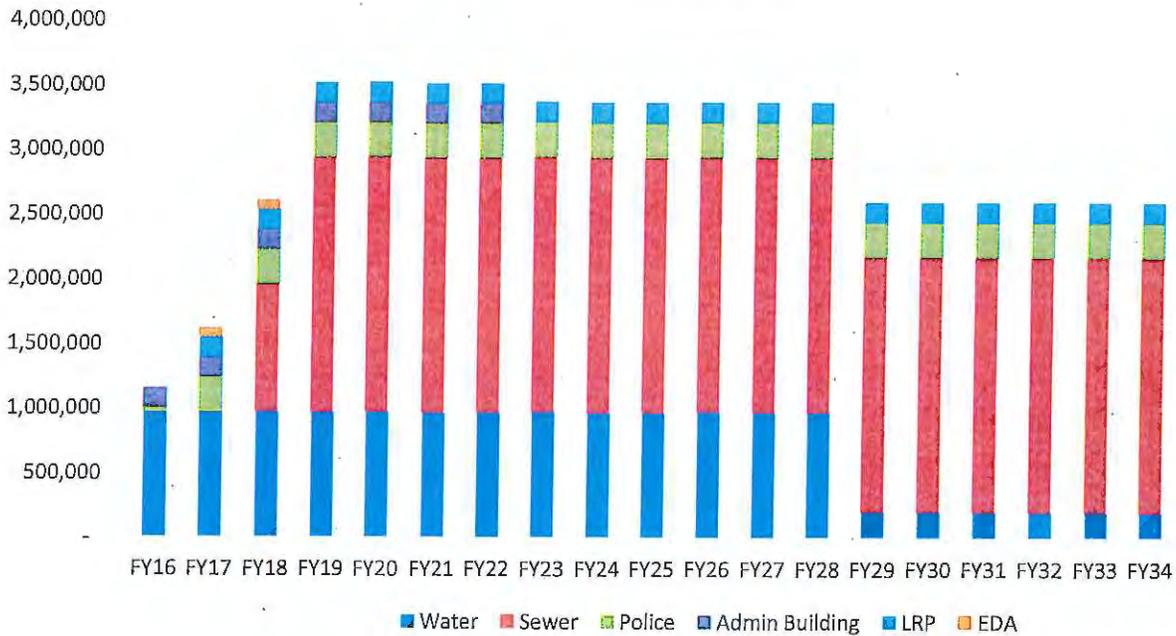
Due Date	Principal	Interest	Total	FY Payment	Balance Due
					\$ 5,615,062.50
1-May-15		33,834.24	33,834.24	\$ 33,834.24 FY15	5,581,228.26
1-Nov-15	155,000.00	57,454.38	212,454.38		
1-May-16		55,904.38	55,904.38	\$ 268,358.76 FY16	5,312,869.50
1-Nov-16	155,000.00	55,904.38	210,904.38		
1-May-17		54,354.38	54,354.38	\$ 265,258.76 FY17	5,047,610.74
1-Nov-17	160,000.00	54,354.38	214,354.38		
1-May-18		52,754.38	52,754.38	\$ 267,108.76 FY18	4,780,501.98
1-Nov-18	160,000.00	52,754.38	212,754.38		
1-May-19		51,154.38	51,154.38	\$ 263,908.76 FY19	4,516,593.22
1-Nov-19	165,000.00	51,154.38	216,154.38		
1-May-20		49,504.38	49,504.38	\$ 265,658.76 FY20	4,250,934.46
1-Nov-20	170,000.00	49,504.38	219,504.38		
1-May-21		47,804.38	47,804.38	\$ 267,308.76 FY21	3,983,625.70
1-Nov-21	170,000.00	47,804.38	217,804.38		
1-May-22		46,104.38	46,104.38	\$ 263,908.76 FY22	3,719,716.94
1-Nov-22	175,000.00	46,104.38	221,104.38		
1-May-23		44,310.63	44,310.63	\$ 265,415.01 FY23	3,454,301.93
1-Nov-23	180,000.00	44,310.63	224,310.63		
1-May-24		42,240.63	42,240.63	\$ 266,551.26 FY24	3,187,750.67
1-Nov-24	185,000.00	42,240.63	227,240.63		
1-May-25		39,928.13	39,928.13	\$ 267,168.76 FY25	2,920,581.91
1-Nov-25	190,000.00	39,928.13	229,928.13		
1-May-26		37,363.13	37,363.13	\$ 267,291.26 FY26	2,653,290.65
1-Nov-26	195,000.00	37,363.13	232,363.13		
1-May-27		34,584.38	34,584.38	\$ 266,947.51 FY27	2,386,343.14
1-Nov-27	200,000.00	34,584.38	234,584.38		
1-May-28		31,584.38	31,584.38	\$ 266,168.76 FY28	2,120,174.38
1-Nov-28	205,000.00	31,584.38	236,584.38		
1-May-29		28,381.25	28,381.25	\$ 264,965.63 FY29	1,855,208.75
1-Nov-29	210,000.00	28,381.25	238,381.25		
1-May-30		24,968.75	24,968.75	\$ 263,350.00 FY30	1,591,858.75
1-Nov-30	220,000.00	24,968.75	244,968.75		
1-May-31		21,283.75	21,283.75	\$ 266,252.50 FY31	1,325,606.25
1-Nov-31	225,000.00	21,283.75	246,283.75		
1-May-32		17,458.75	17,458.75	\$ 263,742.50 FY32	1,061,863.75
1-Nov-32	235,000.00	17,458.75	252,458.75		
1-May-33		13,405.00	13,405.00	\$ 265,863.75 FY33	796,000.00
1-Nov-33	245,000.00	13,405.00	258,405.00		
1-May-34		9,117.50	9,117.50	\$ 267,522.50 FY34	528,477.50
1-Nov-34	250,000.00	9,117.50	259,117.50		
1-May-35		4,680.00	-	\$ 259,117.50 FY35	269,360.00
1-Nov-35	260,000.00	4,680.00	264,680.00		
1-May-36		4,680.00	4,680.00	\$ 269,360.00 FY36	0.00

\$ 3,850,000.00 \$ 1,509,742.50 \$ 5,345,702.50 \$ 5,345,702.50

Long Term Debt	Bond Amount	Term of bond			Interest
1986 Public Improvement	\$ 3,000,000	20 year	1986	2006	6.52%
1991 Water and Sewer Refund	\$ 2,180,000	20 year	1992	2002	5.55%
1992 Water and Sewer Bond	\$ 4,150,000	20 year	1992	2012	5.30%
1993 Water Bond	\$ 4,500,000	20 year	1993	2013	4.98%
1997 Demand Agreement BB & T	\$ 135,000	9 year	1998	2007	0.00%
1998 Public Improvements	\$ 2,275,000	20 year	1999	2019	
1998 General fund - Refinance	\$ 1,600,000	20 year	1999	2019	
2006A - WTP	\$ 10,315,000	20 year	2006	2006	4.84%
2010 - WWTP [Engineering]	\$ 2,735,000	20 year	2010	2030	2.00%
2014 -WTP [Refinance 2006A]	\$ 10,215,000	20 year	2014	2034	3.70%
2015 - WWTP [Bond & Grant]	\$ 39,377,600	20 year	2018	2037	0.00%

	Water	Sewer	Police	Admin Building	LRP	EDA	Total per year
FY16	970,000		33,834	150,000			1,153,834
FY17	970,000		270,000	150,000	160,000	64,000	1,614,000
FY18	970,000	984,440	270,000	150,000	160,000	66,000	2,600,440
FY19	963,610	1,968,880	270,000	150,000	160,000		3,512,490
FY20	970,850	1,968,880	270,000	150,000	160,000		3,519,730
FY21	960,650	1,968,880	270,000	150,000	160,000		3,509,530
FY22	962,870	1,968,880	270,000	150,000	160,000		3,511,750
FY23	972,195	1,968,880	270,000		160,000		3,371,075
FY24	964,000	1,968,880	270,000		160,000		3,362,880
FY25	963,400	1,968,880	270,000		160,000		3,362,280
FY26	970,300	1,968,880	270,000		160,000		3,369,180
FY27	969,900	1,968,880	270,000		160,000		3,368,780
FY28	967,670	1,968,880	270,000		160,000		3,366,550
FY29	201,165	1,968,880	270,000		160,000		2,600,045
FY30	201,050	1,968,880	270,000		160,000		2,599,930
FY31	200,600	1,968,880	270,000		160,000		2,599,480
FY32	199,825	1,968,880	270,000		160,000		2,598,705
FY33	198,735	1,968,880	270,000		160,000		2,597,615
FY34	197,390	1,968,880	270,000		160,000		2,596,270
FY35	200,690	1,968,880	270,000		160,000		2,599,570
FY36	198,610	1,968,880	270,000		160,000		2,597,490
FY37		1,968,880			160,000		2,128,880
FY38		984,440					984,440
FY39							

Chart Title



Internal loan from Electric Fund to General Fund  
Purchase of 102 E Main St [and renovations]  
150,000 annual payments [10 years]

Loan amount	1,500,000	
FY13	(150,000)	paid
FY14	(150,000)	paid
FY15	(150,000)	Paid
FY16	(150,000)	
FY17	(150,000)	
FY18	(150,000)	
FY19	(150,000)	
FY20	(150,000)	
FY21	(150,000)	
FY22	(150,000)	



# Personnel Information

FY2015-2016

**Personnell changes**

<b>New Positions:</b>		<b>4 Full time - 2 Part Time</b>	
Council	Event/Marketing Coordinator		40,000
Police	Communications Officer [Dispatch]		50,000
	Community Resource Officer [approved 4.15]		50,000
Electric	Line Tech Trainee [Jan 2016]		58,000
Sewer	Plant Operator Trainee [based on expansion]		43,000
Water	Swing Shift position [to meet mandates]		50,000

<b>Reclassifications:</b>			
Electric	Operations Manager to Manager of Engineering		-
	Crew Supervisor to Operations Supervisor		-

<b>Additional Pay increases:</b>			
TA	Town Attorney		5,000
Police	Administrative Assist		500
Electric	Director		3,000

**New Programs:**

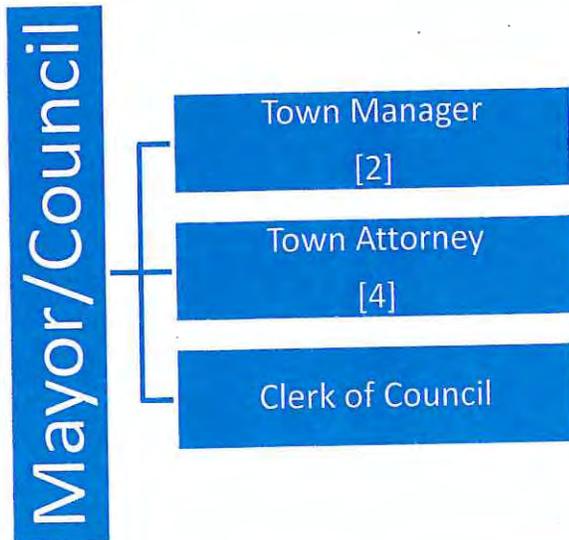
Employee Incentive Program  
Town will offer various advancements in positions based on knowledge of job and performance of jobs

Employess hired on or after 7.1.15 will not have a portion of the GHI paid once they reach retirement age  
[This is a start to help reduce the obligation that must be carried on the books for future libilities]

During FY16 Staff will review the accrual of leave moving forward and the method of paying OT for Holidays

1.00 per hour raise for all full time and part time employees has been included in the proposed budget  
[Does not include, Council ~ Boards or Commissions]

FY2015-2016

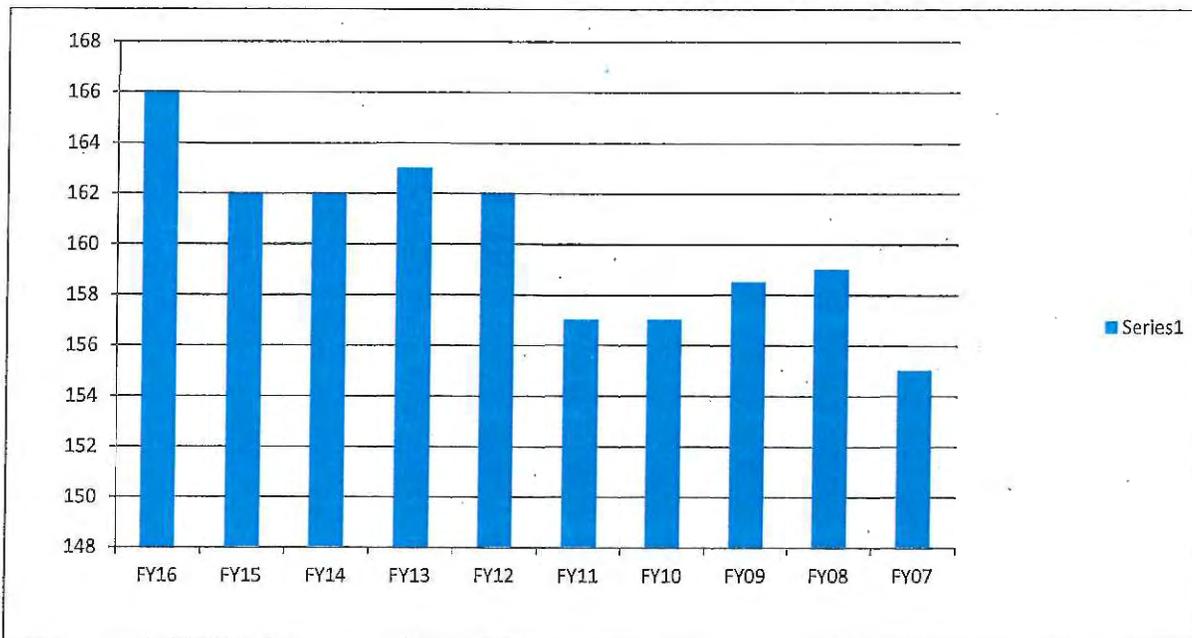


## Town Manager

- Energy Services [15]
- Environmental Services [77]
- Information Technology [2]
- Human Resources [1]
- Risk Management [1]
- Police [49]
- Planning & Zoning [3]
- Tourism [1]
- Finance [11]

### Total Full Time Employees

FY16	166
FY15	162
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									
GROUP HEALTH INSURANCE CONTRIBUTIONS									
FY16, JULY 1, 2015 - JUNE 30, 2016									
FULL-TIME EMPLOYEES									
GHI PLAN	FY16, MONTHLY PREMIUM			Bi-weekly	Bi-weekly	FY15, MONTHLY PREMIUM			
	TOTAL	ER	EE	Deduction	Deduction	TOTAL	ER	EE	
<b>Key Adv. Expanded (ER/EE%)</b>									
Employee only (95/5)	\$ 635.00	\$ 603.00	\$ 32.00	\$ 16.00	\$ 15.00	\$ 595.00	\$ 565.00	\$ 30.00	
Employee and one (71/29)	\$ 1,175.00	\$ 834.00	\$ 341.00	\$ 170.50	\$ 159.50	\$ 1,101.00	\$ 782.00	\$ 319.00	
Employee and family (71/29)	\$ 1,715.00	\$ 1,218.00	\$ 497.00	\$ 248.50	\$ 233.00	\$ 1,607.00	\$ 1,141.00	\$ 466.00	
<b>Key Adv. 250 (ER/EE%)</b>									
Employee only (100/0)	\$ 580.00	\$ 580.00	\$ -	\$ -	\$ -	\$ 553.00	\$ 553.00	\$ -	
Employee and one (71/29)	\$ 1,073.00	\$ 762.00	\$ 311.00	\$ 155.50	\$ 148.50	\$ 1,023.00	\$ 726.00	\$ 297.00	
Employee and family (71/29)	\$ 1,566.00	\$ 1,112.00	\$ 454.00	\$ 227.00	\$ 216.50	\$ 1,493.00	\$ 1,060.00	\$ 433.00	
<b>High Deductible (ER/EE%)</b>									
Employee only (100/0)	\$ 419.00	\$ 419.00	\$ -	\$ -	\$ -	\$ 422.00	\$ 422.00	\$ -	
Employee and one (71/29)	\$ 775.00	\$ 550.00	\$ 225.00	\$ 112.50	\$ 113.00	\$ 781.00	\$ 555.00	\$ 226.00	
Employee and family (71/29)	\$ 1,131.00	\$ 803.00	\$ 328.00	\$ 164.00	\$ 165.00	\$ 1,139.00	\$ 809.00	\$ 330.00	
<b>PART-TIME EMPLOYEES</b>									
<b>Key Adv. Expanded (ER/EE%)</b>									
		Note 1							
Employee only	\$ 635.00	\$ 301.50	\$ 333.50	\$ 166.75	\$ 156.25	\$ 595.00	\$ 282.50	\$ 312.50	
Employee and one	\$ 1,175.00	\$ 417.00	\$ 758.00	\$ 379.00	\$ 355.00	\$ 1,101.00	\$ 391.00	\$ 710.00	
Employee and family	\$ 1,715.00	\$ 609.00	\$ 1,106.00	\$ 553.00	\$ 518.25	\$ 1,607.00	\$ 570.50	\$ 1,036.50	
<b>Key Adv. 250 (ER/EE%)</b>									
Employee only	\$ 580.00	\$ 290.00	\$ 290.00	\$ 145.00	\$ 138.25	\$ 553.00	\$ 276.50	\$ 276.50	
Employee and one	\$ 1,073.00	\$ 381.00	\$ 692.00	\$ 346.00	\$ 330.00	\$ 1,023.00	\$ 563.00	\$ 660.00	
Employee and family	\$ 1,566.00	\$ 556.00	\$ 1,010.00	\$ 505.00	\$ 481.50	\$ 1,493.00	\$ 530.00	\$ 963.00	
<b>High Deductible (ER/EE%)</b>									
Employee only	\$ 419.00	\$ 209.50	\$ 209.50	\$ 104.75	\$ 105.50	\$ 422.00	\$ 211.00	\$ 211.00	
Employee and one	\$ 775.00	\$ 275.00	\$ 500.00	\$ 250.00	\$ 251.75	\$ 781.00	\$ 277.50	\$ 503.50	
Employee and family	\$ 1,131.00	\$ 401.50	\$ 729.50	\$ 364.75	\$ 367.25	\$ 1,139.00	\$ 440.50	\$ 734.50	
Note 1: The Local Choice Program states under the Code of Virginia guidelines: "The employer must pay a minimum of 50% of the amount contributed toward the full-time employee coverage at all membership levels". This requirement does not apply to "Retirees".									
<b>RETIREES</b>									
TOTAL									
<b>Key Adv. Expanded</b>									
Employee only	\$ 635.00	Note 2	Note 2						
Employee and one	\$ 1,175.00	Note 2	Note 2						
Employee and family	\$ 1,715.00	Note 2	Note 2						
<b>Key Adv. 250</b>									
Employee only	\$ 580.00	Note 2	Note 2						
Employee and one	\$ 1,073.00	Note 2	Note 2						
Employee and family	\$ 1,566.00	Note 2	Note 2						
<b>High Deductible (HDHP)</b>									
Employee only	\$ 419.00	Note 2	Note 2						
Employee and one	\$ 775.00	Note 2	Note 2						
Employee and family	\$ 1,131.00	Note 2	Note 2						
Note 2: Effective January 1, 2002, Council directed that the Town contribute a portion of a Retiree's or Retiree's spouse's monthly group health insurance premium. The amount of the contribution is equal to 1% of the monthly premium for each year, or portion of a year, of Town of Front Royal service (up to 25%).									

# General Government

Mayor  
 Town Council [6 at large]  
 Clerk of Council [part-time appointed]  
 Proposing Event/Marketing Coordinator

Town Manager  
 Excutive Administrative Asst.

Town Attorney  
 Asst. Town Attorney  
 Sr Legal Administrative Asst  
 Legal Aministrative Asst

Department of Toursim  
 Visitor Center Manager  
 Various part-time staff and Volunteers

Department of Information Technology  
 Director  
 IT Specialist

Department of Employees & Benefits  
 Director of Human Resources  
 Manager of Risk Management  
 Office Asst. [Part-time]

	Pay	Range	Employee History					
				TM	TA	IT	HR	VC
Mayor	9,324		FY16	2	4	2	2	1
Council	7,927		FY15	2	3	2	2	1
[PT] Clerk of Council	43,721	69,867	FY14	2	3	2	2	1
Town Manager	contract		FY13	2	3	1	2	1
Excutive Admin Asst	48,256	77,126	FY12	2	3	1	2	1
Town Attorney	contract		FY11	2	3	1	2	1
Asst Town Attorney	48,256	77,126	FY10	2	3	1	2	1
Serior Legal Asst	37,710	60,257	FY09	2	3	1	2	1
Legal Asst	30,971	49,462	FY08	2	3	1	2	2
Visitor Center Manager	29,452	47,091	FY07	2	2	n/a	1	2
Manager of IT	48,256	77,126	FY06	2	2	n/a	1	1
Director of IT	64,896	103,708	FY05	1	2	n/a	1	1
IT Specialist	37,710	60,257	FY04	2	2	n/a	1	1
Director of HR	64,896	103,708	FY03	2	2	n/a	1	1
Manager of Risk Mngt	48,256	77,126	FY02	1	2	n/a	1	1
[PT] Office Asst	24,190	38,646	FY01	1	2.5	n/a	1	n/a
Event Marketing Coordinator			FY00	1	2.5	n/a	1.25	n/a

# Finance Department

Director of Finance

Financial Manager  
Purchasing Manager

Financial Analyst

Accounting Tech  
I - II - III & Trainee  
Customer Service Specialist

Meter Readers  
[Day to Day activities are monitored through Finance]  
[Funding by Water & Electric Funds]

	Pay	Band	Employee History
Director	64,896	103,708	FY16 11
Purchasing Manager	48,256	77,126	FY15 11
Financial Manager	48,256	77,126	FY14 11
Financial Analyst	43,721	69,867	FY13 11
Accounting Tech I	26,686	42,660	FY12 11
Accounting Tech II	29,452	47,091	FY11 13
Accounting Tech III	30,971	49,462	FY10 13
Accounting Tech Trainee	24,190	38,646	FY09 14
Customer Service Specialist	24,190	38,646	FY08 14
			FY07 12
			FY06 12
			FY05 11
			FY04 11
			FY03 11
			FY02 11
			FY01 11
			FY00 11

FY12 - meter readers moved to enterprise funds for reporting purposes

**Department of Environmental Services**  
[77 full time employees]

Director of DES  
Manager of General Services  
Sr Administrative Asst  
Administrative Asst

Fleet Management(4)  
Manager  
Sr Automotive Technical  
Automotive Technical

Division of General Properties [1]  
Sr Maintenance Technical  
Janitorial Services [part-time]

Division of Horticulture [4]  
Horticulturist  
Maintenance Worker  
Seasonal Part-time gardeners

Division of Solid Waste Management [14]  
Crew Supervisor  
Solid Waste Worker  
Sr Equipment Operator & Equipment Operator

Division of Water Plant Operations [12]  
Manager and Asst. Manager  
Plant Operations I-II-III-IV and trainee  
Senior Maintenance Worker

Division of Sewer Plant Operations [12]  
Manager and Asst Manager  
Plant Operators I-II-III-IV and trainee  
Senior Maintenance Worker

Division of Water-Sewer Line Maintenance [11]  
Crew Supervisor  
Sr Line Technical and Line Technical  
Sr Equipment Operator and Equipment Operator  
Maintenance Worker

Division of Highways and Streets [12]  
Crew Supervisor  
Sr Maintenance Worker & Maintenance Worker  
Sr Equipment Operator & Equipment Operator  
Sign Maintenance Technician

Division of Meter Reading [2]  
Meter Reader

Division of Inspections & Construction [1]  
Chief Inspector

	Pay	Band
Director	64,896	103,708
Manager	48,256	77,126
Asst Manager	41,600	66,497
Sr Admin Asst	37,710	60,257
Crew Supervisor	37,710	60,257
Horticulturist	37,710	60,257
Sr Auto Tech	35,880	57,345
Auto Tech	32,531	51,979
Utility Inspector	34,174	54,600
Plant Operator I	34,185	54,600
Plant Operator II	32,531	51,979
Plant Operator III	29,452	47,091
Plant Operator IV	28,059	44,824
Plant Operator Trainee	26,686	42,660
Maintenance Tech	32,531	51,979
Sr Maint Tech	32,531	51,979
Admin Asst	30,971	49,462
Crew Leader	30,971	49,462
Sr Equipment Operator	30,971	49,462
Equipment Operator	28,059	44,824
Sr Utility Line Tech	29,452	47,091
Utility Line Tech	25,417	40,601
Sign Maint Tech	29,452	47,091
Sr Maint Worker	26,686	42,660
Maintenance Worker	23,046	36,795
Sr Meter Reader	26,686	42,660
Meter Reader	25,417	40,601
Custodian	25,417	40,601
Sanitation Worker	23,046	36,795

Employee History	
FY16	77
FY15	75
FY14	74
FY13	76
FY12	74
FY11	69
FY10	72
FY09	72.5
FY08	80
FY07	84
FY06	78
FY05	80
FY04	81
FY03	80
FY02	80
FY01	74
FY00	74

**Police Department**  
[49 full time employees]

Chief of Police  
Major  
Captain(s)  
Administrative Asst  
[5]

Divison of Patrol  
Master Police Officer program  
MPO 1 MPO 2 MPO 3  
Master Police Officer  
Community Resource Officer [PT]  
[26 officers]

Divison of Criminal Investigations  
Master Police Officer  
MPO 1 MPO 2 MPO 3  
Master Police Officer  
[5 officers]

Divison of Public Services  
Master Communications Officer  
Communication Officer  
Records Specialist  
Crossing Guards  
[10 full time civilians]  
Proposing 1 FT Communication Officer

Division of Special Forces  
Master Police Officer Program  
MPO 1 MPO 2 MPO 3  
Master Police Officer  
[3 officers]

	Pay Band		Employee History	
Chief of Police	64,896	103,708	FY14	52
Major	58,801	93,953	FY16	51
Captain	53,248	85,113	FY14	49
Sergeant	43,721	69,867	FY13	48
Master Police Officer	52,000	66,560	FY12	47
MPO 3	43,160	50,960	FY11	47
MPO 2	39,000	42,640	FY10	47
MPO 1	37,440	39,520	FY09	48
CRO - Community Resource Officer	37,440	66,560	FY08	48
			FY07	46
			FY06	45
Office Asst	24,190	38,646	FY05	45
Records Specialist	26,686	42,660	FY04	45
Admin Asst	30,971	49,462	FY03	43
Crime Prevention Specialist	30,971	49,462	FY02	38
			FY01	38
Master Communications officer	30,971	49,462	FY00	38
Communications officer	28,059	44,824		

**Department of Energy Services**  
[15 full time employees]

Director  
Administrative Asst

Engineering & Technical Services  
Manager  
Operations Technician  
Service Meter Technician  
Meter Technician  
[3]

Operations & Construction  
Operations Supervisor  
Line Technicians A-B-C Trainee  
Operations Technician  
[9]

Division of Meter Reading  
Meter Reader  
[1]

	Pay	Band	Employee History
Director	64,896	103,708	FY16 15
Manager	48,256	77,126	FY15 14
Administrative Asst	30,971	49,462	FY14 15
Crew Leader	39,603	63,315	FY13 15
Crew Supervisor	41,600	66,497	FY12 15
Line Tech A	37,710	60,257	FY11 13
Line Tech B	35,880	57,345	FY10 13
Line Tech C	32,531	51,979	FY09 12.5
Line Tech Trainee	29,452	47,091	FY08 11.6
Operations Tech	32,531	51,979	FY07 14
Engineering Tech	35,880	57,345	FY06 12
Meter Service Tech	37,710	60,257	FY05 14
Meter Service Tech Trainee	32,531	51,979	FY04 15
Meter Reader	25,417	40,601	FY03 15
			FY02 15
			FY01 13

# Department of Planning & Zoning

Administrative Clerk

PZ Official with GIS and  
Surveyor

Code Enforcement Officer

	Pay Band		Employee History	
	Pay	Band		
Director	58,801	93,953	FY16	3.5
Deputy Administrator	39,603	63,315	FY15	3.5
Administrative Clerk	37,710	60,257	FY14	4
Planner & Zoning Official	43,721	69,867	FY13	3
Senior Planner	45,926	73,424	FY12	3
Code Enforcement	39,603	63,315	FY11	3
			FY10	3
			FY09	4
			FY08	5
			FY07	5
			FY06	4
			FY05	3.75
			FY04	3.75
			FY03	3.75
			FY02	3.75
			FY01	2.50
			FY00	3.25



### Town of Front Royal Proposed Rate Schedules

			23.50%	6.50%	0.00%	3.00%	
	Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-20	
<b>Water:</b>							
In-Town	6.95 5.96	7.54 6.47	9.31 7.99	9.92 8.51	9.92 8.51	10.22 8.76	First 3,000 Gallons Per 1,000 Gallons >3,000
Laundry In-Town:	6.41 5.82 5.53	6.95 6.31 6.00	8.59 7.80 7.41	9.15 8.31 7.89	9.15 8.31 7.89	9.42 8.55 8.13	Per 1,000 Gallons up to 100,000 Gallons Per 1,000 Gallons 100,001 to 500,000 Per 1,000 Gallons >500,001 Gallons

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

			20%	10.00%	-6.50%	3.00%	
	Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-20	
<b>Sewer:</b>							
In-Town	10.08 8.67	13.10 11.27	15.72 13.53	17.30 14.88	16.17 13.91	16.66 14.33	First 3,000 Gallons Per 1,000 Gallons >3,000
Laundry In-Town:	9.30 8.45 8.03	12.09 10.99 10.44	14.51 13.18 12.53	15.96 14.50 13.78	14.92 13.56 12.88	15.37 13.96 13.27	Per 1,000 Gallons up to 100,000 Gallons Per 1,000 Gallons 100,001 to 500,000 Per 1,000 Gallons >500,001 Gallons

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

			23.50%	6.50%	0.00%	3.00%
	Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-20
<b>Monthly Charges:</b>						
1.25"	12.16	13.19	16.29	17.35	17.35	17.87
1.50"	16.31	17.70	21.85	23.28	23.28	23.97
2"	38.76	42.05	51.94	55.31	55.31	56.97
3"	203.33	220.61	272.46	290.17	290.17	298.87
4"	264.33	286.80	354.20	377.22	377.22	388.53
6"	406.66	441.23	544.91	580.33	580.33	597.74

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

			23.50%	6.50%	0.00%	3.00%
	Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-20
<b>Fire Suppression:</b>						
3"	27.80	30.16	37.25	39.67	39.67	40.86
4"	55.58	60.30	74.48	79.32	79.32	81.70
6"	113.16	122.78	151.63	161.49	161.49	166.33
8"	168.74	183.08	226.11	240.80	240.80	248.03
10"	224.33	243.40	300.60	320.14	320.14	329.74
12"	279.93	303.72	375.10	399.48	399.48	411.47

<u>Connection Fees:</u>		Feb-11	Jul-11	Jul-13	Jul-14	Jul-15	Jul-20	
<u>Sewer:</u>				0%	0.00%	0.00%	3.00%	
\$	7,500	\$	9,750	9,750	9,750	9,750	10,042.50	3/4" Tap
\$	16,875	\$	21,938	21,938	21,938	21,938	22,595.63	1" Tap
\$	32,500	\$	42,250	42,250	42,250	42,250	43,517.50	1 1/2" Tap
\$	51,250	\$	66,625	66,625	66,625	66,625	68,623.75	2" Tap
\$	101,250	\$	131,625	131,625	131,625	131,625	135,573.75	3" Tap
\$	157,500	\$	204,750	204,750	204,750	204,750	210,892.50	4" Tap
\$	313,750	\$	407,875	407,875	407,875	407,875	420,111.25	6" Tap
\$	501,250	\$	651,625	651,625	651,625	651,625	671,173.75	8" Tap
\$	720,000	\$	936,000	936,000	936,000	936,000	964,080.00	10" Tap
\$	938,750	\$	1,220,375	1,220,375	1,220,375	1,220,375	1,256,986.25	12" Tap
<u>Water:</u>				0.00%	0.00%	0.00%	3.00%	
\$	4,000	\$	4,340	4,340	4,340	4,340	4,470.20	3/4" Tap
\$	8,125	\$	8,816	8,816	8,816	8,816	9,080.09	1" Tap
\$	15,000	\$	16,275	16,275	16,275	16,275	16,763.25	1 1/2" Tap
\$	23,250	\$	25,226	25,226	25,226	25,226	25,983.04	2" Tap
\$	45,250	\$	49,096	49,096	49,096	49,096	50,569.14	3" Tap
\$	70,000	\$	75,950	75,950	75,950	75,950	78,228.50	4" Tap
\$	138,750	\$	150,544	150,544	150,544	150,544	155,060.06	6" Tap
\$	221,250	\$	240,056	240,056	240,056	240,056	247,257.94	8" Tap
\$	317,500	\$	344,488	344,488	344,488	344,488	354,822.13	10" Tap
\$	413,750	\$	448,919	448,919	448,919	448,919	462,386.31	12" Tap
<u>Fire Suppression:</u>				23.50%	0.00%	0.00%	3.00%	
\$	1,585	\$	1,720	2,124	2,124	2,124	2,187.58	3" Line
\$	3,170	\$	3,439	4,248	4,248	4,248	4,375.15	4" Line
\$	6,340	\$	6,879	8,495	8,495	8,495	8,750.30	6" Line
\$	9,510	\$	10,318	12,743	12,743	12,743	13,125.46	8" Line
\$	12,680	\$	13,758	16,991	16,991	16,991	17,500.61	10" Line
\$	15,851	\$	17,198	21,240	21,240	21,240	21,877.14	12" Line

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

	CAFR FY06	CAFR FY07	CAFR FY08	CAFR FY09	CAFR FY10	CAFR FY11	CAFR FY12	CAFR FY13	CAFR FY14
<b>General Fund</b>	6,953,870	7,956,317	6,633,606	6,467,751	6,467,751	6,247,455	6,222,986	6,372,986	5,642,031
<b>Electric</b>	9,446,911	6,751,263	8,430,331	8,823,758	9,228,878	7,622,619	7,224,091	8,090,859	7,873,031
<b>Water</b>	13,817,551	12,447,573	7,805,032	6,118,801	5,264,439	5,297,486	4,838,039	5,369,225	9,401,855
<b>Sewer</b>	2,486,918	3,685,337	3,416,780	3,571,384	5,973,338	6,411,437	4,718,966	6,363,393	5,989,201
<b>Refuse</b>	253,090	168,127	26,963	(2,616)	(123,208)	(172,029)	(344,598)	(383,159)	(323,397)

### Projected Fund Balances Ending June 2015

133

	Fund Balance 6/30/12 CAFR	Fund Balance 6/30/13 CAFR	Fund Balance 6/30/13 CAFR	Outstanding Obligations FY14	OPBE & Compensation liability	Amendments FY15	3 Months Reserves	Total expected 6/31/15
<b>General Fund</b>	6,222,986	6,372,986	5,642,031	(1,328,653)	(1,143,315)	\$ (3,025)	(2,964,842)	\$ 202,195
<b>Electric</b>	7,224,091	8,090,859	7,873,031	(566,218)	(247,777)	\$ -	(4,161,445)	\$ 2,897,591
<b>Water</b>	4,838,039	5,369,225	9,401,855	(3,876,046)	(315,250)	\$ -	(1,189,596)	\$ 4,020,963
<b>Sewer</b>	4,718,966	6,363,393	5,989,201	(1,617,041)	(293,490)	\$ -	(1,170,801)	\$ 2,907,869
<b>Refuse</b>	(334,598)	(383,159)	(323,397)	-	(174,068)	\$ -	(249,200)	\$ (746,665)
								<b>\$ 9,281,953</b>



## 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	142,975	79,785	117,500	Council/Clerk	25,736	57,190	28,595	28,595	2,860
Town Manager	238,100	18,000	-	Town Manager	42,858	95,240	47,620	47,620	4,762
HR/Insurance	227,920	648,800	-	HR/Insurance	41,026	91,168	45,584	45,584	4,558
Info Tech	151,610	362,300	203,750	Info Tech	27,290	60,644	30,322	30,322	3,032
Fin - Admin	224,510	5,300	-	Fin - Admin	40,412	89,804	44,902	44,902	4,490
Fin - Customer Service	428,120	106,250	-	Fin - Customer Service	77,062	171,248	85,624	85,624	8,562
Fin - Purchasing	93,910	3,985	-	Fin - Purchasing	16,904	37,564	18,782	18,782	1,878
Town Attorney	358,550	39,550	5,000	Town Attorney	64,539	143,420	71,710	71,710	7,171
Automotive	335,810	71,350	93,335	Automotive	60,446	134,324	67,162	67,162	6,716
Gen Properties	134,670	131,900	9,500	Gen Properties	24,241	53,868	26,934	26,934	2,693
	<b>\$ 2,336,175</b>	<b>\$ 1,467,220</b>	<b>\$ 429,085</b>		<b>\$ 420,512</b>	<b>\$ 934,470</b>	<b>\$ 467,235</b>	<b>\$ 467,235</b>	<b>\$ 46,724</b>

Planning / Zoning	376,785	48,200	22,500	Planning / Zoning	44,749	7,070	6,725	5,182	5,854
Police	3,844,215	376,010	86,850	Police	86,142	9,257	3,460	1,908	1,977
					<b>\$ 551,402</b>	<b>\$ 950,797</b>	<b>\$ 477,420</b>	<b>\$ 474,325</b>	<b>\$ 54,555</b>

				Operating for General	Operating for Electric	Operating for Water	Operating for Sewer	Operating for Refuse	
Revenue to get %									
General/Street Fund	-	7,543,190	18%	Council/Clerk	14,361	31,914	15,957	15,957	1,596
Sale of Services (only)				Town Manager	3,240	7,200	3,600	3,600	360
Electric		18,001,400	40%	Human Resources	116,784	259,520	129,760	129,760	12,976
Water		5,745,000	20%	Info Tech	65,214	144,920	72,460	72,460	7,246
Sewer		6,420,500	20%	Fin - Admin	954	2,120	1,060	1,060	106
Solid Waste		978,800	2%	Fin - Customer Service	19,125	42,500	21,250	21,250	2,125
		<b>38,688,890</b>		Fin - Purchasing	717	1,594	797	797	80
				Town Attorney	7,119	15,820	7,910	7,910	791
				Automotive	12,843	28,540	14,270	14,270	1,427
				Gen Properties	23,742	52,760	26,380	26,380	2,638
					<b>\$ 264,100</b>	<b>\$ 586,888</b>	<b>\$ 293,444</b>	<b>\$ 293,444</b>	<b>\$ 29,344</b>

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	21,150	47,000	23,500	23,500	2,350
Town Manager	-	-	-	-	-
Human Resources	-	-	-	-	-
Info Tech	36,675	81,500	40,750	40,750	4,075
Fin - Admin	-	-	-	-	-
Fin - Customer Service	-	-	-	-	-
Fin - Purchasing	-	-	-	-	-
Town Attorney	900	2,000	1,000	1,000	100
Automotive	16,800	37,334	18,667	18,667	1,867
Gen Properties	1,710	3,800	1,900	1,900	190
	<b>\$ 77,235</b>	<b>\$ 171,634</b>	<b>\$ 85,817</b>	<b>\$ 85,817</b>	<b>\$ 8,582</b>

Total contribution from Enterprise Funds	Electric	Water	Sewer	Refuse
Solaries/Benefits	\$ 950,797	\$ 477,420	\$ 474,325	\$ 54,555
Operating	\$ 586,888	\$ 293,444	\$ 293,444	\$ 29,344
Capital	\$ 171,634	\$ 85,817	\$ 85,817	\$ 8,582

**Total Allowed for Transfer \$ 1,709,319 \$ 856,681 \$ 853,586 \$ 92,481**

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
FY15 Adopted amounts	\$ 1,471,000	\$ 663,355	\$ 750,000	\$ 67,230
Proposed FY16	\$ 1,470,000	\$ 840,000	\$ 850,000	\$ 33,400

