



# TOWN OF HAYMARKET TOWN COUNCIL

## WORK SESSION ~ AGENDA ~

David Leake, Mayor  
<http://www.townofhaymarket.org/>

15000 Washington St  
Haymarket, VA 20169

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Wednesday, March 26, 2014

7:00 PM

Council Chambers

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### **1. Call to Order**

### **2. Agenda Items**

#### **A. FY 2015 Draft Budget**

### **3. Councilmember Time**

- A. James Tobias
- B. Milt Kenworthy
- C. David Leake
- D. Mary Lou Scarbrough
- E. Rebecca Bare
- F. Katherine Harnest
- G. Steve Aitken

### **4. Adjournment**



TO: Town of Haymarket Town Council  
SUBJECT: FY 2015 Draft Budget  
DATE: 03/26/14

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**ATTACHMENTS:**

- Budget - Post TC Work Session 03-18-2014 with recommended corrections (PDF)

Town of Haymarket, Virginia  
Fiscal Year 2015 Budget Work Sheet

| Fund                     | Function | Department | Object  | Obj Type | Description  |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |
|--------------------------|----------|------------|---------|----------|--|--|------------------------|-------------------------------|------------------------------|
| <b>REVENUE ACCOUNTS:</b> |          |            |         |          |  |  |                        |                               |                              |
| 100                      | 31       | 00311      | 3110101 | Revenue  | Real Estate - Current  |  | 291,032.00             | 288,366.00                    | 321,000.00                   |
| 100                      | 31       | 00311      | 3110102 | Revenue  | Real Estate - Delinquent                                       |  | 0.00                   |                               | 0.00                         |
| 100                      | 31       | 00311      | 3110201 | Revenue  | Public Service Corp - Real Estate - Current                    |  | 9,400.00               | 8,815.00                      | 9,000.00                     |
| 100                      | 31       | 00311      | 3110301 | Revenue  | Personal Property - Current                                    |  | 25,000.00              | 45.09                         | 25,000.00                    |
| 100                      | 31       | 00311      | 3110601 | Revenue  | Penalties - All Property Taxes                                 |  | 3,000.00               |                               | 500.00                       |
| 100                      | 31       | 00311      | 3110602 | Revenue  | Interest - All Property Taxes                                  |  | 2,500.00               | 758.20                        | 1,000.00                     |
| 100                      | 31       | 00312      | 3120101 | Revenue  | Local Sales and Use Tax  |  | 85,000.00              | 49,987.44                     | 85,000.00                    |
| 100                      | 31       | 00312      | 3120201 | Revenue  | Consumer Utility Tax   |  | 100,000.00             | 66,407.26                     | 100,000.00                   |
| 100                      | 31       | 00312      | 3120301 | Revenue  | Business License Tax   |  | 140,000.00             | 2,457.89                      | 140,000.00                   |
| 100                      | 31       | 00312      | 3120501 | Revenue  | Motor Vehicle Licenses   |  | 750.00                 | 1,725.00                      | 1,000.00                     |
| 100                      | 31       | 00312      | 3120601 | Revenue  | Bank Stock Tax   |  | 18,000.00              | 0.00                          | 22,000.00                    |
| 100                      | 31       | 00312      | 3120801 | Revenue  | Cigarette Tax  |  | 250,000.00             | 119,654.50                    | 350,000.00                   |
| 100                      | 31       | 00312      | 3121101 | Revenue  | Meals Tax - Current  |  | 475,000.00             | 321,688.05                    | 500,000.00                   |
| 100                      | 31       | 00312      | 3121601 | Revenue  | Communications Sales and Use Tax                               |  | 120,000.00             | 74,207.45                     | 120,000.00                   |
| 100                      | 31       | 00313      | 3130304 | Revenue  | Application Fees   |  | 10,000.00              | 1,232.12                      | 2,500.00                     |
| 100                      | 31       | 00313      | 3130308 | Revenue  | Inspection Fees  |  | 10,000.00              | 16,850.00                     | 10,000.00                    |
| 100                      | 31       | 00313      | 3130323 | Revenue  | Occupancy Permits  |  | 2,000.00               | 800.00                        | 600.00                       |
| 100                      | 31       | 00313      | 3130399 | Revenue  | Other Planning and Permits                                     |  | 23,000.00              | 26,739.00                     | 25,000.00                    |
| 100                      | 31       | 00314      | 3140102 | Revenue  | Fines and Forfeitures  |  | 75,000.00              | 63,901.08                     | 75,000.00                    |
| 100                      | 31       | 00315      | 3150101 | Revenue  | Interest on Bank Deposits                                      |  | 1,500.00               | 454.93                        | 0.00                         |
| 100                      | 31       | 00315      | 3150201 | Revenue  | Rental Income - Town Hall Suite 110                            |  | 46,615.00              | 26,339.11                     | 45,260.00                    |
| 100                      | 31       | 00315      | 3150202 | Revenue  | Rental Income - Town Hall Suite 200                            |  | 94,141.00              | 62,635.42                     | 0.00                         |
| 100                      | 31       | 00315      | 3150203 | Revenue  | Rental Income - Town Hall Suite 204                            |  | 27,720.00              | 18,196.01                     | 29,200.00                    |
| 100                      | 31       | 00315      | 3150204 | Revenue  | Rental Income - 15020 Wash St (Old Post Office )               |  | 32,000.00              | 22,604.19                     | 40,700.00                    |
| 100                      | 31       | 00315      | 3150206 | Revenue  | Rental Income - Hulfish House                                  |  | 37,350.00              | 19,839.48                     | 39,100.00                    |
| 100                      | 31       | 00315      | 3150207 | Revenue  | Rental Income - Town Hall                                      |  | 2,000.00               | 2,725.00                      | 2,000.00                     |
| 100                      | 31       | 00316      | 3160301 | Revenue  | Charges for Law Enforcement and Traffic Control                |  | 300.00                 | 690.00                        | 1,000.00                     |
| 100                      | 31       | 00318      | 3189903 | Revenue  | Gifts and Donations  |  | 1,500.00               | 10.00                         | 0.00                         |
| 100                      | 31       | 00318      | 3189905 | Revenue  | Sale of Salvage and Surplus Property                           |  | 1,000.00               | 397.00                        | 500.00                       |
| 100                      | 31       | 00318      | 3189999 | Revenue  | Miscellaneous Revenue  |  | 0.00                   | 6,103.39                      | 0.00                         |
| 100                      | 31       | 00319      | 3190299 | Revenue  | Recovered Costs - Events                                       |  | 10,500.00              | 6,294.00                      | 10,000.00                    |
| 100                      | 32       | 00322      | 3220103 | Revenue  | Rolling Stock Tax  |  | 1,450.00               | 1,548.00                      | 1,500.00                     |
| 100                      | 32       | 00322      | 3220109 | Revenue  | Personal Property Tax Reimbursement                            |  | 18,627.00              | 18,627.00                     | 18,630.00                    |
|                          |          |            |         |          | Car Rental Reimbursement                                       |  |                        | 1,117.63                      | 4,500.00                     |
| 100                      | 32       | 00324      | 3240103 | Revenue  | Assistance to Localities Operating Police Departments (HB 599) |  | 33,922.00              | 14,184.00                     | 28,368.00                    |
| 100                      | 32       | 00324      | 3240104 | Revenue  | Disaster Recovery State Grant                                  |  |                        |                               | 0.00                         |
| 100                      | 32       | 00324      | 3240201 | Revenue  | Fire Program Funds   |  | 8,000.00               | 8,000.00                      | 8,000.00                     |
| 100                      | 32       | 00324      | 3240303 | Revenue  | DEQ State Grant  |  | 1,000.00               | 0.00                          | 1,000.00                     |
| 100                      | 33       | 00333      | 3330101 | Revenue  | Ground Transportation Safety Grant (DMV)                       |  | 7,500.00               | 5,355.00                      | 8,500.00                     |
| 100                      | 33       | 00333      | 3330110 | Revenue  | AG Asset Forfeiture Grant                                      |  | 30,000.00              |                               | 0.00                         |

Pending LOI

Attachment: Budget - Post TC Work Session 03-18-2014 with recommended corrections (1789 : FY 2015 Draft Budget)

| Fund | Function | Department | Object  | Obj Type | Description                                 |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |
|------|----------|------------|---------|----------|---|--|------------------------|-------------------------------|------------------------------|
| 100  | 34       | 00341      | 3410101 | Revenue  | Insurance Recovery                          |  |                        |                               | 0.00                         |
| 100  | 34       | 00341      | 3410401 | Revenue  | Proceeds from Indebtedness - Bonds          |  |                        |                               | 0.00                         |
| 100  | 34       | 00341      | 3410405 | Revenue  | Proceeds from Indebtedness - Capital Leases |  |                        |                               | 0.00                         |
| 100  | 34       | 00341      | 3410510 | Revenue  | Transfer from Fund 300                      |  |                        |                               | 0.00                         |
| 100  | 34       | 00341      | 3410599 | Revenue  | Use of Prior Year Fund Balance              |  |                        |                               | 0.00                         |
| 100  | 34       | 00341      | 3410599 | Revenue  | Transfer of Cash Reserves                   |  |                        |                               | 169,631.00                   |
|      |          |            |         |          |   |  |                        |                               |                              |
| 300  | 31       | 00315      | 3150101 | Revenue  | Interest on Bank Deposits                   |  | 1,000.00               | 1,053.00                      | 0.00                         |
| 300  | 33       | 00333      | 3330203 | Revenue  | VDOT ISTEА/SАFETYLU Grant                   |  | 1,290,852.00           | 153,994.27                    | 590,479.00                   |
| 300  | 34       | 00341      | 3410530 | Revenue  | Transfer from Fund 100                      |  | 1,048,771.00           | 0.00                          | 0.00                         |
| 300  | 33       |            |         | Revenue  | Caboose Enhancement Grant                   |  |                        |                               | 30,800.00                    |
| 300  | 33       |            |         | Revenue  | Connolley Funds                             |  |                        |                               | 90,000.00                    |
|      |          |            |         |          |   |  |                        |                               |                              |
|      |          |            |         |          | <b>Total Revenue Accounts</b>               |  | <b>\$4,335,430.00</b>  | <b>\$1,413,801.51</b>         | <b>\$2,906,768.00</b>        |

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| Fund                         | Function | Department | Object  | Obj Type    | Description  |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |
|------------------------------|----------|------------|---------|-------------|--|--|------------------------|-------------------------------|------------------------------|
| <b>EXPENDITURE ACCOUNTS:</b> |          |            |         |             |  |  |                        |                               |                              |
| 100                          | 01       | 11100      |         |             | <b>Town Council</b>  |  |                        |                               |                              |
|                              |          |            | 4001100 | Expenditure | Salaries and Wages - Regular                               |  | 23,400.00              | 21,225.00                     | 21,750.00                    |
|                              |          |            | 4002100 | Expenditure | FICA/Medicare  |  | 1,755.00               | 1,623.71                      | 1,600.00                     |
|                              |          |            | 4002600 | Expenditure | Unemployment Insurance                                     |  | 0.00                   | 0.00                          | 1,000.00                     |
|                              |          |            | 4002700 | Expenditure | Worker's Compensation                                      |  | 0.00                   | 0.00                          | 0.00                         |
|                              |          |            | 4005510 | Expenditure | Mileage Allowance  |  | 1,500.00               | 0.00                          | 1,500.00                     |
|                              |          |            | 4005530 | Expenditure | Meals and Lodging  |  | 2,000.00               | 0.00                          | 2,500.00                     |
|                              |          |            | 4005540 | Expenditure | Convention and Education                                   |  | 1,000.00               | 678.00                        | 3,000.00                     |
|                              |          |            | 4005550 | Expenditure | Town Council Elections                                     |  | 4,000.00               | 0.00                          | 0.00                         |
|                              |          |            |         |             | <b>Town Council Total</b>                                  |  | <b>\$33,655.00</b>     | <b>\$23,526.71</b>            | <b>\$31,350.00</b>           |
| 100                          | 01       | 12110      |         |             | <b>Town Administration</b>                                 |  |                        |                               |                              |
|                              |          |            | 4001100 | Expenditure | Salaries and Wages - Regular (Clerks & TM)                 |  | 160,440.00             | 103,400.03                    | 162,000.00                   |
|                              |          |            | 4001200 | Expenditure | Salaries and Wages - Overtime                              |  | 8,000.00               | 4,119.61                      | 8,000.00                     |
|                              |          |            | 4001300 | Expenditure | Salaries and Wages - Part Time ( Marchant, Holly & Denise) |  | 72,900.00              | 40,818.45                     | 70,000.00                    |
|                              |          |            | 4002100 | Expenditure | FICA/Medicare  |  | 18,100.00              | 11,275.00                     | 18,360.00                    |
|                              |          |            | 4002210 | Expenditure | VRS  |  | 13,646.00              | 11,560.57                     | 11,100.00                    |
|                              |          |            | 4002300 | Expenditure | Health Insurance   |  | 34,232.00              | 21,379.22                     | 30,550.00                    |
|                              |          |            | 4002400 | Expenditure | Life Insurance   |  | 0.00                   | 2,588.00                      | 1,000.00                     |
|                              |          |            | 4002500 | Expenditure | Disability Insurance                                       |  | 910.00                 | 746.69                        | 1,600.00                     |
|                              |          |            | 4002600 | Expenditure | Unemployment Insurance                                     |  | 2,500.00               | 2,291.88                      | 1,975.00                     |
|                              |          |            | 4002700 | Expenditure | Workers' Compensation Insurance                            |  | 500.00                 | 503.00                        | 300.00                       |
|                              |          |            | 4002800 | Expenditure | Liability Insurance  |  | 12,000.00              | 11,728.00                     | 13,000.00                    |
|                              |          |            | 4003120 | Expenditure | Accounting Services  |  | 20,100.00              | 27,164.25                     | 55,000.00                    |
|                              |          |            | 4003130 | Expenditure | Other Contractual Services                                 |  | 0.00                   | 0.00                          | 0.00                         |
|                              |          |            | 4003131 | Expenditure | Cigarette Tax Administration                               |  | 7,500.00               | 3,947.74                      | 6,000.00                     |
|                              |          |            | 4003320 | Expenditure | Maintenance Service Contracts                              |  | 1,500.00               | 1,236.60                      |                              |
|                              |          |            | 4003500 | Expenditure | Printing and Binding                                       |  | 5,000.00               | 2,520.22                      | 5,700.00                     |
|                              |          |            | 4003600 | Expenditure | Advertising  |  | 13,000.00              | 4,896.19                      | 10,000.00                    |
|                              |          |            | 4005140 | Expenditure | Computer, Internet, &Website Support & Services            |  | 0.00                   | 1,001.00                      | 19,400.00                    |
|                              |          |            | 4005210 | Expenditure | Postage  |  | 2,000.00               | 1,212.76                      | 2,500.00                     |
|                              |          |            | 4005230 | Expenditure | Telecommunications   |  | 2,600.00               | 1,909.22                      | 3,700.00                     |
|                              |          |            | 4005400 | Expenditure | Equipment Rental   |  | 1,600.00               | 844.01                        |                              |
|                              |          |            | 4005510 | Expenditure | Mileage Allowance  |  | 1,500.00               | 803.35                        | 1,500.00                     |
|                              |          |            | 4005530 | Expenditure | Meals and Lodging  |  | 2,000.00               | 348.84                        | 3,000.00                     |
|                              |          |            | 4005540 | Expenditure | Convention and Education                                   |  | 3,000.00               | 1,525.00                      | 4,000.00                     |
|                              |          |            | 4005800 | Expenditure | Miscellaneous  |  | 1,000.00               | 536.00                        | 0.00                         |
|                              |          |            | 4005810 | Expenditure | Books, Dues, and Subcriptions                              |  | 4,300.00               | 2,561.65                      | 3,500.00                     |
|                              |          |            | 4006001 | Expenditure | Office Supplies  |  | 3,500.00               | 2,620.93                      | 4,400.00                     |
|                              |          |            | 4006014 | Expenditure | Other Operating Supplies                                   |  | 0.00                   | 0.00                          | 0.00                         |
|                              |          |            | 4008101 | Expenditure | Capital Outlay - Machinery & Equipment                     |  | 0.00                   | 0.00                          | 0.00                         |
|                              |          |            | 4008102 | Expenditure | Capital Outlay - Furniture & Fixtures                      |  | 0.00                   | 0.00                          | 0.00                         |

Eliminate Line Item

Line Item:

Proposed Town Issued Cell Phones

Eliminate line item

Eliminate Line Item

Eliminate Line Item

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| Fund | Function | Department | Object  | Obj Type    | Description  |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |                                       |
|------|----------|------------|---------|-------------|--|--|------------------------|-------------------------------|------------------------------|---------------------------------------|
|      |          |            | 4008105 | Expenditure | Capital Outlay - Motor Vehicles                      |  | 0.00                   | 0.00                          | 0.00                         |                                       |
|      |          |            |         |             | <b>Town Administration Total</b>                     |  | <b>\$391,828.00</b>    | <b>\$263,538.21</b>           | <b>\$436,585.00</b>          |                                       |
| 100  | 01       | 12210      |         |             | <b>Legal Services</b>                                |  |                        |                               |                              |                                       |
|      |          |            | 4003150 | Expenditure | Legal Services                                       |  | \$80,000.00            | \$67,741.07                   | \$120,000.00                 |                                       |
| 100  | 01       | 12240      |         |             | <b>Independent Auditor</b>                           |  |                        |                               |                              |                                       |
|      |          |            | 4003120 | Expenditure | Auditing Services                                    |  | \$18,000.00            | \$13,950.00                   | \$15,000.00                  |                                       |
| 100  | 03       | 31100      |         |             | <b>Police Department</b>                             |  |                        |                               |                              |                                       |
|      |          |            | 4001100 | Expenditure | Salaries and Wages - Regular                         |  | 340,512.00             | 226,723.68                    | 343,393.00                   |                                       |
|      |          |            | 4001200 | Expenditure | Salaries and Wages - Overtime                        |  | 15,000.00              | 10,576.31                     | 15,000.00                    |                                       |
|      |          |            | 4001300 | Expenditure | Salaries and Wages - Part Time (Reserve)             |  | 500.00                 | 0.00                          | 500.00                       |                                       |
|      |          |            | 4002100 | Expenditure | FICA/Medicare  |  | 30,100.00              | 18,153.68                     | 27,500.00                    |                                       |
|      |          |            | 4002210 | Expenditure | VRS  |  | 30,000.00              | 16,694.12                     | 21,000.00                    |                                       |
|      |          |            | 4002300 | Expenditure | Health Insurance                                     |  | 85,000.00              | 55,346.43                     | 55,000.00                    |                                       |
|      |          |            | 4002400 | Expenditure | Life Insurance                                       |  | 4,802.00               | 1,258.34                      | 5,000.00                     |                                       |
|      |          |            | 4002500 | Expenditure | Disability Insurance                                 |  | 2,450.00               | 1,772.11                      | 3,200.00                     |                                       |
|      |          |            | 4002600 | Expenditure | Unemployment Insurance                               |  | 5,000.00               | 1,199.98                      | 2,800.00                     |                                       |
|      |          |            | 4002700 | Expenditure | Workers' Compensation Insurance                      |  | 10,000.00              | 9,966.00                      | 11,000.00                    |                                       |
|      |          |            | 4002800 | Expenditure | Line of Duty Act Insurance (LODA)                    |  | 2,500.00               | 2,600.00                      | 2,600.00                     |                                       |
|      |          |            | 4003150 | Expenditure | Legal Services                                       |  | 14,500.00              | 10,653.13                     | 15,500.00                    |                                       |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                     |  | 2,025.00               | 1,740.61                      | 2,000.00                     |                                       |
|      |          |            | 4003320 | Expenditure | Maintenance Service Contracts                        |  | 1,200.00               | 5,399.25                      | 0.00                         | Eliminate Line Item                   |
|      |          |            | 4003600 | Expenditure | Advertising  |  | 500.00                 | 0.00                          | 250.00                       |                                       |
|      |          |            | 4005110 | Expenditure | Electrical Services                                  |  | 2,000.00               | 3,328.29                      | 5,500.00                     |                                       |
|      |          |            | 4005120 | Expenditure | Heating Services                                     |  | 1,500.00               | 0.00                          | 0.00                         | Eliminate Line Item                   |
|      |          |            | 4005140 | Expenditure | Computer, Internet & Website Support & Services      |  | 3,180.00               | 3,222.27                      | 5,000.00                     |                                       |
|      |          |            | 4005210 | Expenditure | Postage  |  | 500.00                 | 154.72                        | 300.00                       |                                       |
|      |          |            | 4005230 | Expenditure | Telecommunications                                   |  | 4,700.00               | 3,785.01                      | 5,900.00                     | Proposed Town Issued Cell Phone (two) |
|      |          |            | 4005300 | Expenditure | General Property Insurance (Vehicles & Bldg)         |  | 11,000.00              | 9,267.30                      | 11,000.00                    |                                       |
|      |          |            | 4005400 | Expenditure | Equipment Rental                                     |  | 500.00                 | 947.94                        | 0.00                         |                                       |
|      |          |            | 4005510 | Expenditure | Mileage Allowance                                    |  | 250.00                 | 0.00                          | 250.00                       |                                       |
|      |          |            | 4005530 | Expenditure | Meals and Lodging                                    |  | 250.00                 | 354.09                        | 500.00                       |                                       |
|      |          |            | 4005540 | Expenditure | Convention and Education                             |  | 1,000.00               | 45.00                         | 500.00                       |                                       |
|      |          |            | 4005800 | Expenditure | Miscellaneous (discretionary)                        |  | 1,500.00               | 0.00                          | 1,000.00                     |                                       |
|      |          |            | 4005810 | Expenditure | Books, Dues, and Subscriptions                       |  | 5,400.00               | 3,935.90                      | 5,000.00                     |                                       |
|      |          |            | 4006001 | Expenditure | Office Supplies                                      |  | 3,375.00               | 2,540.48                      | 3,500.00                     |                                       |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                      |  | 500.00                 | 0.00                          | 0.00                         | Eliminate Line Item                   |
|      |          |            | 4006008 | Expenditure | Vehicle and Powered Equipment Fuels                  |  | 25,000.00              | 16,689.23                     | 25,000.00                    |                                       |
|      |          |            | 4006009 | Expenditure | Vehicle and Powered Equipment Supplies & Maintenance |  | 22,000.00              | 9,280.07                      | 32,000.00                    | Includes MDC Maintenance Contract     |
|      |          |            | 4006010 | Expenditure | Uniforms & Police Supplies                           |  | 11,550.00              | 5,020.89                      | 8,000.00                     |                                       |
|      |          |            | 4006014 | Expenditure | Other Operating Supplies                             |  |                        |                               |                              | Eliminate Line Item                   |
|      |          |            | 4006099 | Expenditure | Grant Expenditures                                   |  | 7,500.00               | 538.72                        | 8,500.00                     |                                       |

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|------|----------|------------|---------|-------------|--|--|------------------------|-------------------------------|------------------------------|
|      |          |            | 4008101 | Expenditure | Capital Outlay - Machinery & Equipment                       |  | 36,000.00              | 433.94                        | 0.00                         |
|      |          |            | 4008102 | Expenditure | Capital Outlay - Furniture & Fixtures                        |  | 0.00                   |                               | 0.00                         |
|      |          |            | 4008105 | Expenditure | Capital Outlay - Motor Vehicles                              |  | 0.00                   |                               | 0.00                         |
|      |          |            |         |             | <b>Police Department Total</b>                               |  | <b>\$681,794.00</b>    | <b>\$421,627.49</b>           | <b>\$616,693.00</b>          |
| 100  | 03       | 32100      |         |             | <b>Fire/Rescue</b>   |  |                        |                               |                              |
|      |          |            | 4005600 | Expenditure | Contributions to Other Governmental Entities                 |  | \$8,000.00             | \$0.00                        | \$8,000.00                   |
| 100  | 03       | 34100      |         |             | <b>Building Official</b>                                     |  |                        |                               |                              |
|      |          |            | 4003130 | Expenditure | Building Inspector Services                                  |  | \$55,000.00            | \$54,825.00                   | \$65,000.00                  |
|      |          |            |         |             | E&S Inspection Services                                      |  |                        |                               |                              |
| 100  | 04       | 42300      |         |             | <b>Refuse Collection</b>                                     |  |                        |                               |                              |
|      |          |            | 4003320 | Expenditure | Maintenance Service Contracts                                |  | \$67,000.00            | \$50,478.81                   | \$71,000.00                  |
| 100  | 04       | 43100      |         |             | <b>Maintenance of 15000 Washington Suite 100 and Grounds</b> |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                             |  | 15,000.00              | 13,192.69                     | 20,500.00                    |
|      |          |            | 4003315 | Expenditure | Maintenance Service Contracts - Pest Control                 |  | 3,000.00               | 670.00                        | 2,000.00                     |
|      |          |            | 4003320 | Expenditure | Maintenance Service Contracts - Public Works                 |  | 15,100.00              | 7,837.59                      | 18,000.00                    |
|      |          |            | 4003321 | Expenditure | Maintenance Service Contracts - Landscaping                  |  | 15,000.00              | 8,058.00                      | 15,000.00                    |
|      |          |            | 4003322 | Expenditure | Maintenance Service Contracts - Snow Removal                 |  | 4,000.00               | 1,067.50                      | 4,000.00                     |
|      |          |            | 4003323 | Expenditure | Maintenance Service Contracts - Street Cleaning              |  | 11,100.00              | 6,537.60                      | 10,000.00                    |
|      |          |            | 4005110 | Expenditure | Electrical Services  |  | 3,500.00               | 2,046.08                      | 3,500.00                     |
|      |          |            | 4005111 | Expenditure | Electrical Services - Streetlights                           |  | 2,600.00               | 1,680.63                      | 2,600.00                     |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                     |  | 350.00                 | 273.05                        | 400.00                       |
|      |          |            | 4005140 | Expenditure | Internet Services Provider                                   |  | 12,000.00              | 10,455.66                     | 0.00                         |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                   |  | 1,701.00               | 1,800.33                      | 2,000.00                     |
|      |          |            | 4005800 | Expenditure | Miscellaneous  |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4006005 | Expenditure | Janitorial Supplies  |  | 1,000.00               | 404.83                        | 1,000.00                     |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                              |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008101 | Expenditure | Capital Outlay - Machinery & Equipment                       |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008102 | Expenditure | Capital Outlay - Furniture & Fixtures                        |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008109 | Expenditure | Capital Outlay - Major Building Repairs                      |  | 30,000.00              | 25,022.79                     | 0.00                         |
|      |          |            |         |             | <b>Maintenance of General Buildings and Grounds Total</b>    |  | <b>\$114,351.00</b>    | <b>\$79,046.75</b>            | <b>\$79,000.00</b>           |
| 100  | 04       | 43201      |         |             | <b>Rental Property - Town Hall Suite 110</b>                 |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                             |  | 1,000.00               | 309.00                        | 2,000.00                     |
|      |          |            | 4005110 | Expenditure | Electrical Services  |  | 3,500.00               | 2,038.85                      | 3,000.00                     |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                     |  | 350.00                 | 273.06                        | 400.00                       |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                   |  | 810.00                 | 857.00                        | 900.00                       |
|      |          |            | 4005599 | Expenditure | Real Property Taxes  |  | 463.00                 | 210.00                        | 500.00                       |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                              |  | 500.00                 | 0.00                          | 750.00                       |
|      |          |            |         |             | <b>Town Hall Suite 110 Total</b>                             |  | <b>\$6,623.00</b>      | <b>\$3,687.91</b>             | <b>\$7,550.00</b>            |

Expected Increase

Eliminate Line Item

Attachment: Budget - Post TC Work Session 03-18-2014 with recommended corrections (1789 : FY 2015 Draft Budget)



| Fund | Function | Department | Object  | Obj Type    | Description   |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |
|------|----------|------------|---------|-------------|---|--|------------------------|-------------------------------|------------------------------|
| 100  | 04       | 43202      |         |             | <b>Rental Property - Town Hall Suite 200</b>              |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                          |  | 1,000.00               | 591.00                        | 1,000.00                     |
|      |          |            | 4005110 | Expenditure | Electrical Services                                       |  | 3,500.00               | 2,038.85                      | 3,000.00                     |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                  |  | 350.00                 | 273.05                        | 400.00                       |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                |  | 810.00                 | 857.00                        | 900.00                       |
|      |          |            | 4005599 | Expenditure | Real Property Taxes                                       |  | 1,060.00               | 0.00                          | 1,000.00                     |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                           |  | 500.00                 | 0.00                          | 500.00                       |
|      |          |            |         |             | <b>Town Hall Suite 200 Total</b>                          |  | <b>\$7,220.00</b>      | <b>\$3,759.90</b>             | <b>\$6,800.00</b>            |
| 100  | 04       | 43203      |         |             | <b>Rental Property - Town Hall Suite 204</b>              |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                          |  | 1,000.00               | 0.00                          | 1,000.00                     |
|      |          |            | 4005110 | Expenditure | Electrical Services                                       |  | 3,500.00               | 2,038.82                      | 3,000.00                     |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                  |  | 350.00                 | 273.04                        | 400.00                       |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                |  | 810.00                 | 857.00                        | 900.00                       |
|      |          |            | 4005599 | Expenditure | Real Property Taxes                                       |  | 305.00                 | 71.00                         | 150.00                       |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                           |  | 500.00                 | 0.00                          | 500.00                       |
|      |          |            |         |             | <b>Town Hall Suite 204 Total</b>                          |  | <b>\$6,465.00</b>      | <b>\$3,239.86</b>             | <b>\$5,950.00</b>            |
| 100  | 04       | 43204      |         |             | <b>Rental Property - 15020 Wash St (Old Post Office )</b> |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                          |  | 1,000.00               | 806.00                        | 1,000.00                     |
|      |          |            | 4005130 | Expenditure | Water/Sewer   |  | 350.00                 | 16.06                         | 0.00                         |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                |  | 486.00                 | 514.00                        | 600.00                       |
|      |          |            | 4005599 | Expenditure | Real Property Taxes                                       |  | 1,000.00               | 112.00                        | 1,000.00                     |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                           |  | 500.00                 | 0.00                          | 500.00                       |
|      |          |            |         |             | <b>Old Post Office Total</b>                              |  | <b>\$3,336.00</b>      | <b>\$1,448.06</b>             | <b>\$3,100.00</b>            |
| 100  | 04       | 43205      |         |             | <b>Rental Property - 15026 Wash St</b>                    |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                          |  | 2,500.00               | 546.00                        | 0.00                         |
|      |          |            | 4005110 | Expenditure | Electrical Services                                       |  | 4,000.00               | 0.00                          | 0.00                         |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                  |  | 350.00                 | 95.56                         | 0.00                         |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                |  | 810.00                 | 600.00                        | 0.00                         |
|      |          |            | 4005599 | Expenditure | Real Property Taxes                                       |  | 0.00                   | 177.00                        | 0.00                         |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                           |  | 1,000.00               | 0.00                          | 0.00                         |
|      |          |            |         |             | <b>15026 Washington St. Total</b>                         |  | <b>\$8,660.00</b>      | <b>\$1,418.56</b>             | <b>\$0.00</b>                |
| 100  | 04       | 43206      |         |             | <b>Rental Property - Hulfish House</b>                    |  |                        |                               |                              |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                          |  | 1,000.00               | 621.23                        | 1,000.00                     |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                  |  | 350.00                 | 0.00                          | 0.00                         |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                |  | 570.00                 | 600.00                        | 600.00                       |
|      |          |            | 4005599 | Expenditure | Real Property Taxes                                       |  | 232.00                 | 177.00                        | 400.00                       |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                           |  | 500.00                 | 0.00                          | 500.00                       |
|      |          |            |         |             | <b>Hulfish House Total</b>                                |  | <b>\$2,652.00</b>      | <b>\$1,398.23</b>             | <b>\$2,500.00</b>            |
|      |          |            |         |             | <b>Rental Property - 14710 Washington Street</b>          |  |                        |                               |                              |

Eliminate Line Item

This section

Eliminate Line Item

Attachment: Budget - Post TC Work Session 03-18-2014 with recommended corrections (1789 : FY 2015 Draft Budget)



| Fund | Function | Department | Object  | Obj Type    | Description  |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |                                   |
|------|----------|------------|---------|-------------|--|--|------------------------|-------------------------------|------------------------------|-----------------------------------|
| 100  | 07       | 71110      | 4003310 | Expenditure | Repairs and Maintenance Services                               |  | 0.00                   | 716.00                        | 1,000.00                     |                                   |
|      |          |            | 4005110 | Expenditure | Electrical Services  |  | 0.00                   | 450.77                        | 1,000.00                     |                                   |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                       |  | 0.00                   | 0.00                          | 0.00                         |                                   |
|      |          |            |         | Expenditure | Gas Services   |  | 0.00                   | 817.54                        | 1,000.00                     |                                   |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                     |  | 0.00                   | 1,028.00                      | 1,300.00                     |                                   |
|      |          |            | 4005599 | Expenditure | Real Property Taxes  |  | 0.00                   | 0.00                          | 0.00                         |                                   |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                                |  | 0.00                   | 0.00                          | 500.00                       |                                   |
|      |          |            |         |             | <b>14710 Washington Street Total</b>                           |  | <b>\$0.00</b>          | <b>\$3,012.31</b>             | <b>\$4,800.00</b>            |                                   |
|      |          |            |         |             | <b>Rental Property - 14740 Washington Street (Food Pantry)</b> |  |                        |                               |                              |                                   |
| 100  | 07       | 71120      | 4003310 | Expenditure | Repairs and Maintenance Services                               |  | 0.00                   | 716.00                        | 1,000.00                     |                                   |
|      |          |            | 4005110 | Expenditure | Electrical Services  |  | 0.00                   | 450.77                        | 0.00                         |                                   |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                       |  | 0.00                   | 0.00                          | 0.00                         |                                   |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                     |  | 0.00                   | 1,028.00                      | 1,300.00                     |                                   |
|      |          |            | 4005599 | Expenditure | Real Property Taxes  |  | 0.00                   | 0.00                          | 0.00                         |                                   |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies                                |  | 0.00                   | 0.00                          | 500.00                       |                                   |
|      |          |            |         |             | <b>14710 Washington Street Total</b>                           |  | <b>\$0.00</b>          | <b>\$2,194.77</b>             | <b>\$2,800.00</b>            |                                   |
| 100  | 07       | 72200      |         |             | <b>Special Events</b>  |  |                        |                               |                              |                                   |
|      |          |            | 4003130 | Expenditure | Other Contractual Services                                     |  | 7,500.00               | 5,165.00                      | 7,500.00                     |                                   |
|      |          |            | 4006014 | Expenditure | Other Operating Supplies                                       |  |                        |                               | 0.00                         |                                   |
|      |          |            |         |             | <b>Special Events Total</b>                                    |  | <b>\$7,500.00</b>      | <b>\$5,165.00</b>             | <b>\$7,500.00</b>            |                                   |
| 100  | 08       | 81100      |         |             | <b>Museum</b>  |  |                        |                               |                              |                                   |
|      |          |            | 4001300 | Expenditure | Salaries and Wages - Part Time                                 |  | 12,000.00              | 9,116.46                      | 20,000.00                    |                                   |
|      |          |            | 4002100 | Expenditure | FICA/Medicare  |  | 1,074.00               | 697.41                        | 1,500.00                     |                                   |
|      |          |            | 4002210 | Expenditure | VRS  |  |                        |                               | 1,300.00                     |                                   |
|      |          |            | 4002300 | Expenditure | Health Insurance   |  |                        |                               | 3,450.00                     |                                   |
|      |          |            | 4002400 | Expenditure | Life Insurance   |  |                        |                               | 120.00                       |                                   |
|      |          |            | 4002500 | Expenditure | Disability Insurance   |  |                        |                               | 225.00                       |                                   |
|      |          |            | 4002600 | Expenditure | Unemployment Insurance   |  |                        |                               | 200.00                       |                                   |
|      |          |            | 4002700 | Expenditure | Workers' Compensation Insurance                                |  |                        |                               | 25.00                        |                                   |
|      |          |            | 4003130 | Expenditure | Other Contractual Services                                     |  | 3,000.00               | 315.00                        | 0.00                         | Eliminate Line Item               |
|      |          |            | 4003310 | Expenditure | Repairs and Maintenance Services                               |  | 4,000.00               | 3,551.18                      | 2,000.00                     |                                   |
|      |          |            | 4003320 | Expenditure | Maintenance Service Contracts                                  |  | 720.00                 | 70.00                         | 0.00                         | Eliminate Line Item               |
|      |          |            | 4003600 | Expenditure | Advertising  |  | 3,000.00               | 215.65                        | 1,500.00                     |                                   |
|      |          |            | 4005110 | Expenditure | Electrical Services  |  | 1,200.00               | 377.46                        | 900.00                       |                                   |
|      |          |            | 4005120 | Expenditure | Heating Services   |  | 2,500.00               | 723.00                        | 1,200.00                     |                                   |
|      |          |            | 4005130 | Expenditure | Water and Sewer Services                                       |  | 500.00                 | 78.93                         | 300.00                       |                                   |
|      |          |            | 4005210 | Expenditure | Postage  |  | 100.00                 | 0.00                          | 100.00                       |                                   |
|      |          |            | 4005230 | Expenditure | Telecommunications   |  | 1,500.00               | 1,695.36                      | 2,200.00                     |                                   |
|      |          |            | 4005300 | Expenditure | General Property Insurance                                     |  | 1,135.00               | 1,200.22                      | 1,500.00                     |                                   |
|      |          |            | 4005540 | Expenditure | Convention and Education                                       |  | 0.00                   | 0.00                          | 500.00                       | Additional Training & Conferences |
|      |          |            | 4005510 | Expenditure | Mileage Allowance  |  | 0.00                   | 0.00                          | 100.00                       |                                   |

Attachment: Budget - Post TC Work Session 03-18-2014 with recommended corrections (1789 : FY 2015 Draft Budget)

| Fund | Function | Department | Object  | Obj Type    | Description                            |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |                                     |
|------|----------|------------|---------|-------------|--|--|------------------------|-------------------------------|------------------------------|-------------------------------------|
|      |          |            | 4005800 | Expenditure | Miscellaneous                          |  | 1,500.00               | 82.00                         | 0.00                         |                                     |
|      |          |            | 4005810 | Expenditure | Books, Dues, and Subscriptions         |  | 1,000.00               | 135.00                        | 500.00                       |                                     |
|      |          |            | 4006001 | Expenditure | Office Supplies                        |  | 500.00                 | 437.37                        | 500.00                       |                                     |
|      |          |            | 4006005 | Expenditure | Janitorial Supplies                    |  | 250.00                 | 61.72                         | 0.00                         | Eliminate Line Item                 |
|      |          |            | 4006007 | Expenditure | Repair and Maintenance Supplies        |  | 1,000.00               | 82.13                         | 500.00                       | Eliminate Line Item                 |
|      |          |            | 4006014 | Expenditure | Exhibits & Programs                    |  | 0.00                   | 0.00                          | 2,000.00                     | Museum Programs/ Exhibits           |
|      |          |            | 4008101 | Expenditure | Capital Outlay - Machinery & Equipment |  | 0.00                   | 0.00                          | 0.00                         |                                     |
|      |          |            | 4008102 | Expenditure | Capital Outlay - Furniture & Fixtures  |  | 0.00                   | 0.00                          | 0.00                         |                                     |
|      |          |            |         |             | <b>Museum Total</b>                    |  | <b>\$34,979.00</b>     | <b>\$18,838.89</b>            | <b>\$40,620.00</b>           |                                     |
| 100  | 08       | 81110      |         |             | <b>Planning Commission</b>             |  |                        |                               |                              |                                     |
|      |          |            | 4001100 | Expenditure | Salaries and Wages - Regular           |  | 5,000.00               | 2,369.00                      | 5,000.00                     |                                     |
|      |          |            | 4002100 | Expenditure | FICA/Medicare                          |  | 300.00                 | 181.23                        | 300.00                       |                                     |
|      |          |            | 4003130 | Expenditure | Consultants                            |  | 0.00                   | 0.00                          | 30,000.00                    | Consultants for Ord. Updates        |
|      |          |            | 4005510 | Expenditure | Mileage Allowance                      |  | 1,500.00               | 0.00                          | 1,000.00                     |                                     |
|      |          |            | 4005530 | Expenditure | Meals and Lodging                      |  | 2,000.00               | 0.00                          | 1,500.00                     |                                     |
|      |          |            | 4005540 | Expenditure | Convention and Education               |  | 1,000.00               | 0.00                          | 2,000.00                     |                                     |
|      |          |            | 4005810 | Expenditure | Books, Dues, and Subscriptions         |  | 0.00                   | 0.00                          | 750.00                       | PC Materials, Dues, & Subscriptions |
|      |          |            |         |             | <b>Planning Commission Total</b>       |  | <b>\$9,800.00</b>      | <b>\$2,550.23</b>             | <b>\$40,550.00</b>           |                                     |
| 100  | 08       | 81120      |         |             | <b>Architectural Review Board</b>      |  |                        |                               |                              |                                     |
|      |          |            | 4001100 | Expenditure | Salaries and Wages - Regular           |  | 3,780.00               | 2,160.00                      | 3,750.00                     |                                     |
|      |          |            | 4002100 | Expenditure | FICA/Medicare                          |  | 284.00                 | 165.24                        | 300.00                       |                                     |
|      |          |            | 4005510 | Expenditure | Mileage Allowance                      |  | 1,500.00               | 0.00                          | 1,000.00                     |                                     |
|      |          |            | 4005530 | Expenditure | Meals and Lodging                      |  | 2,000.00               | 0.00                          | 1,000.00                     |                                     |
|      |          |            | 4005540 | Expenditure | Convention and Education               |  | 1,000.00               | 0.00                          | 1,000.00                     |                                     |
|      |          |            | 4005810 | Expenditure | Books, Dues, and Subscriptions         |  | 0.00                   | 0.00                          | 500.00                       | ARB Materials, Dues & Subscriptions |
|      |          |            |         |             | <b>ARB Total</b>                       |  | <b>\$8,564.00</b>      | <b>\$2,325.24</b>             | <b>\$7,550.00</b>            |                                     |
|      |          |            |         |             | <b>Nondepartmental</b>                 |  |                        |                               |                              |                                     |
| 100  | 09       | 91000      | 4009530 | Expenditure | Transfer to Fund 300                   |  | 0.00                   | 0.00                          | 0.00                         |                                     |
| 100  | 09       |            |         |             | <b>Debt Service</b>                    |  |                        |                               |                              |                                     |
|      |          |            | 4009110 | Expenditure | 2004A Bond Principal                   |  | 12,700.00              | 8,412.89                      | 13,190.00                    |                                     |
|      |          |            | 4009111 | Expenditure | 2004A Bond Interest                    |  | 6,065.00               | 4,095.75                      | 5,600.00                     |                                     |
|      |          |            | 4009112 | Expenditure | 2004B Bond Principal                   |  | 17,260.00              | 11,391.29                     | 18,350.00                    |                                     |
|      |          |            | 4009113 | Expenditure | 2004B Bond Interest                    |  | 30,781.00              | 10,126.39                     | 14,000.00                    |                                     |
|      |          |            | 4009114 | Expenditure | 2004C Bond Principal                   |  | 30,551.00              | 20,208.91                     | 32,000.00                    |                                     |
|      |          |            | 4009115 | Expenditure | 2004C Bond Interest                    |  | 15,763.00              | 10,666.61                     | 14,500.00                    |                                     |
|      |          |            | 4009116 | Expenditure | 2005 Bond Principal                    |  | 75,000.00              | 75,000.00                     | 75,000.00                    |                                     |
|      |          |            | 4009117 | Expenditure | 2005 Bond Interest                     |  | 37,733.00              | 23,703.75                     | 33,750.00                    |                                     |
|      |          |            | 4009199 | Expenditure | Bond Administration Fees               |  | 0.00                   | 0.00                          | 0.00                         |                                     |
|      |          |            | 4009210 | Expenditure | Capital Lease Payments                 |  | 21,794.00              | 14,529.84                     | 0.00                         |                                     |
|      |          |            |         |             | <b>Debt Service Total</b>              |  | <b>\$247,647.00</b>    | <b>\$178,135.43</b>           | <b>\$206,390.00</b>          |                                     |

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| Fund | Function | Department | Object  | Obj Type    | Description                                |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |
|------|----------|------------|---------|-------------|--|--|------------------------|-------------------------------|------------------------------|
|      |          |            |         |             | <b>Washington Street Enhancement</b>       |  |                        |                               |                              |
| 300  | 08       | 94100      | 4008201 | Expenditure | Architectural and Engineering Fees         |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008202 | Expenditure | Permits and Fees                           |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008203 | Expenditure | VDOT Administration Fees                   |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008204 | Expenditure | Construction                               |  | 2,319,623.00           | 192,492.84                    | 752,410.00                   |
|      |          |            |         |             | <b>Washington Street Enhancement Total</b> |  | <b>\$2,319,623.00</b>  | <b>\$192,492.84</b>           | <b>\$752,410.00</b>          |
|      |          |            |         |             |  |  |                        |                               |                              |
| 300  | 08       | 94101      |         |             | <b>Caboose Enhancement Project</b>         |  |                        |                               |                              |
|      |          |            | 4008201 | Expenditure | Architectural and Engineering Fees         |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008202 | Expenditure | Permits and Fees                           |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008203 | Expenditure | VDOT Administration Fees                   |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008204 | Expenditure | Construction                               |  | 42,000.00              | 2,450.00                      | 38,500.00                    |
|      |          |            |         |             | <b>Caboose Enhancement Total</b>           |  | <b>\$42,000.00</b>     | <b>\$2,450.00</b>             | <b>\$38,500.00</b>           |
|      |          |            |         |             |  |  |                        |                               |                              |
| 300  | 08       | 94102      |         |             | <b>Town Center Master Plan</b>             |  |                        |                               |                              |
|      |          |            | 4008201 | Expenditure | Architectural and Engineering Fees         |  | 0.00                   | 0.00                          | 100,000.00                   |
|      |          |            | 4008202 | Expenditure | Permits and Fees                           |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008203 | Expenditure | VDOT Administration Fees                   |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008204 | Expenditure | Construction                               |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            |         |             | <b>Town Center Master Plan</b>             |  | <b>\$0.00</b>          | <b>\$0.00</b>                 | <b>\$100,000.00</b>          |
|      |          |            |         |             |  |  |                        |                               |                              |
| 300  | 08       | 94103      |         |             | <b>Pedestrian Improvement Project</b>      |  |                        |                               |                              |
|      |          |            | 4008201 | Expenditure | Architectural and Engineering Fees         |  | 0.00                   | 0.00                          | 90,000.00                    |
|      |          |            | 4008202 | Expenditure | Permits and Fees                           |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008203 | Expenditure | VDOT Administration Fees                   |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            | 4008204 | Expenditure | Construction                               |  | 0.00                   | 0.00                          | 0.00                         |
|      |          |            |         |             | <b>Pedestrian Improvement Grant Total</b>  |  | <b>\$0.00</b>          | <b>\$0.00</b>                 | <b>\$90,000.00</b>           |
|      |          |            |         |             |  |  |                        |                               |                              |
| 300  | 09       | 91000      |         |             | <b>Nondepartmental</b>                     |  |                        |                               |                              |
|      |          |            |         | Expenditure | Street Scape Capital Reserves              |  | 135,233.00             | 0.00                          | 0.00                         |
|      |          |            |         | Expenditure | General Reserves                           |  | 45,500.00              | 0.00                          | 10,000.00                    |
|      |          |            |         |             | <b>Total Expenditure Budget</b>            |  | <b>4,335,430.00</b>    | <b>\$1,394,656.50</b>         | <b>\$2,769,648.00</b>        |
|      |          |            |         |             |  |  |                        |                               |                              |
|      |          |            |         |             | <b>Net budgeted surplus/deficit</b>        |  | <b>\$0.00</b>          | <b>\$19,145.01</b>            | <b>\$137,120.00</b>          |

**TAX RATES IN SUPPORT OF THE BUDGET**

|  |  |
|--|--|
| Real Estate Tax Rate   | \$.153/\$100 Valued Assessment                               |
| Business Tangible Personal Property Tax                      | \$.60/\$100 Valued Assessment                                |
| Cigarette Tax  | \$1.00/Pack  |
| Prepared Food & Beverage Tax (Meals Tax)                     | 4%   |
| Utility Tax for the Consumption of Natural Gas (Residential) | \$1.50 minimum charge + \$.75/CCF not to exceed \$3.00/month |

| Fund | Function | Department | Object | Obj Type | Description  |  | FY 2014 Adopted Budget | FY 2014 Actuals (Thru Feb 28) | Initial Staff Budget FY 2015 |
|------|----------|------------|--------|----------|--|--|------------------------|-------------------------------|------------------------------|
|      |          |            |        |          | Utility Tax for the Consumption of Natural Gas (Non-Residential)                                 |  |                        |                               |                              |
|      |          |            |        |          | Utility Tax for the Usage of Telecommunications & for the Usage of Electricity (Residential)     |  |                        |                               |                              |
|      |          |            |        |          | Utility Tax for the Usage of Telecommunications & for the Usage of Electricity (Non-Residential) |  |                        |                               |                              |
|      |          |            |        |          | Business Professional & Occupational License Tax (Gross Receipts)                                |  |                        |                               |                              |

\$3.00 minimum charge + \$.675/CCF not to exceed \$100/month  
 20% of the monthly charge with a \$3.00 maximum charge  
 20% of the monthly charge with a \$100.00 maximum charge  
 Contractors: \$.15/\$100 GR; Wholesale: \$.05/purchases; Retail Merchant, Repair Services, Personal Services, Business Service, Restaurants, Public Service Corporations: \$.10/\$100 GR; Professional, Real Estate, & Financial Services \$.30/\$100 GR