



# 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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Thursday, April 17, 2014

7:00 PM

Council Chambers

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

### **2. Agenda Items**

#### **A. Fiscal Year 2015 Proposed 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: Fiscal Year 2015 Proposed Budget  
DATE: 04/17/14

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**ATTACHMENTS:**

- Budget - Post TC Work Session 03-26-2014 with new insurance rates - actuals 04-15 (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 April 15)	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	4,407.00	25,000.00
100	31	00311	3110601	Revenue	Penalties - All Property Taxes		3,000.00	296.00	500.00
100	31	00311	3110602	Revenue	Interest - All Property Taxes		2,500.00	968.00	1,000.00
100	31	00312	3120101	Revenue	Local Sales and Use Tax		85,000.00	56,937.00	85,000.00
100	31	00312	3120201	Revenue	Consumer Utility Tax		100,000.00	77,353.00	100,000.00
100	31	00312	3120301	Revenue	Business License Tax		140,000.00	59,064.00	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	2,034.00	22,000.00
100	31	00312	3120801	Revenue	Cigarette Tax		250,000.00	133,800.00	350,000.00
100	31	00312	3121101	Revenue	Meals Tax - Current		475,000.00	353,424.00	500,000.00
100	31	00312	3121601	Revenue	Communications Sales and Use Tax		120,000.00	84,031.00	120,000.00
100	31	00313	3130304	Revenue	Application Fees		10,000.00	1,407.00	2,500.00
100	31	00313	3130308	Revenue	Inspection Fees		10,000.00	18,320.00	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	30,350.00	25,000.00
100	31	00314	3140102	Revenue	Fines and Forfeitures		75,000.00	79,298.00	75,000.00
100	31	00315	3150101	Revenue	Interest on Bank Deposits		1,500.00	468.00	0.00
100	31	00315	3150201	Revenue	Rental Income - Town Hall Suite 110		46,615.00	33,108.00	45,260.00
100	31	00315	3150202	Revenue	Rental Income - Town Hall Suite 200		94,141.00	62,635.00	0.00
100	31	00315	3150203	Revenue	Rental Income - Town Hall Suite 204		27,720.00	22,597.00	29,200.00
100	31	00315	3150204	Revenue	Rental Income - 15020 Wash St (Old Post Office )		32,000.00	29,062.00	40,700.00
100	31	00315	3150206	Revenue	Rental Income - Hulfish House		37,350.00	26,139.00	39,100.00
100	31	00315	3150207	Revenue	Rental Income - Town Hall		2,000.00	3,075.00	2,000.00
100	31	00316	3160301	Revenue	Charges for Law Enforcement and Traffic Control		300.00	1,105.00	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	7,851.00	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			1,571.00	4,500.00
100	32	00324	3240103	Revenue	Assistance to Localities Operating Police Departments (HB 599)		33,922.00	21,276.00	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	17,000.00	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	6,932.00	8,500.00
100	33	00333	3330110	Revenue	AG Asset Forfeiture Grant		30,000.00	30,000.00	0.00

Pending LOI

Attachment: Budget - Post TC Work Session 03-26-2014 with new insurance rates - actuals 04-15 (1813 : Fiscal Year 2015 Proposed Budget)

Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	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	245,130.00	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>\$1,737,273.00</b>	<b>\$2,906,768.00</b>

Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	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	25,850.00	21,750.00
			4002100	Expenditure	FICA/Medicare		1,755.00	1,977.53	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>\$28,505.53</b>	<b>\$31,350.00</b>
100	01	12110			<b>Town Administration</b>				
			4001100	Expenditure	Salaries and Wages - Regular (Clerks & TM)		160,440.00	122,465.00	162,000.00
			4001200	Expenditure	Salaries and Wages - Overtime		8,000.00	5,274.00	8,000.00
			4001300	Expenditure	Salaries and Wages - Part Time ( Marchant, Holly & Denise)		72,900.00	48,281.00	70,000.00
			4002100	Expenditure	FICA/Medicare		18,100.00	14,150.00	18,360.00
			4002210	Expenditure	VRS		13,646.00	18,545.00	11,100.00
			4002300	Expenditure	Health Insurance		34,232.00	39,793.00	30,550.00
			4002400	Expenditure	Life Insurance		0.00	2,588.00	1,000.00
			4002500	Expenditure	Disability Insurance		910.00	886.00	1,600.00
			4002600	Expenditure	Unemployment Insurance		2,500.00	2,704.00	1,975.00
			4002700	Expenditure	Workers' Compensation Insurance		500.00	503.00	300.00
			4002800	Expenditure	Liability Insurance		12,000.00	11,728.00	9,000.00
			4003120	Expenditure	Accounting Services		20,100.00	33,223.00	55,000.00
			4003130	Expenditure	Other Contractual Services		0.00	0.00	0.00
			4003131	Expenditure	Cigarette Tax Administration		7,500.00	4,530.00	6,000.00
			4003320	Expenditure	Maintenance Service Contracts		1,500.00	1,236.60	
			4003500	Expenditure	Printing and Binding		5,000.00	2,855.00	5,700.00
			4003600	Expenditure	Advertising		13,000.00	5,440.00	10,000.00
			4005140	Expenditure	Computer, Internet, &Website Support & Services		0.00	3,012.00	19,400.00
			4005210	Expenditure	Postage		2,000.00	1,221.00	2,500.00
			4005230	Expenditure	Telecommunications		2,600.00	2,184.00	3,700.00
			4005400	Expenditure	Equipment Rental		1,600.00	1,069.00	
			4005510	Expenditure	Mileage Allowance		1,500.00	1,030.00	1,500.00
			4005530	Expenditure	Meals and Lodging		2,000.00	403.00	3,000.00
			4005540	Expenditure	Convention and Education		3,000.00	2,525.00	4,000.00
			4005800	Expenditure	Miscellaneous		1,000.00	536.00	0.00
			4005810	Expenditure	Books, Dues, and Subcriptions		4,300.00	3,066.00	3,500.00
			4006001	Expenditure	Office Supplies		3,500.00	2,717.00	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

Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	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>\$331,964.60</b>	<b>\$432,585.00</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	251,567.00	343,393.00	
			4001200	Expenditure	Salaries and Wages - Overtime		15,000.00	11,042.00	15,000.00	
			4001300	Expenditure	Salaries and Wages - Part Time (Reserve)		500.00	0.00	500.00	
			4002100	Expenditure	FICA/Medicare		30,100.00	19,361.00	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	1,648.00	5,000.00	
			4002500	Expenditure	Disability Insurance		2,450.00	2,015.00	3,200.00	
			4002600	Expenditure	Unemployment Insurance		5,000.00	1,504.00	2,800.00	
			4002700	Expenditure	Workers' Compensation Insurance		10,000.00	9,966.00	8,000.00	
			4002800	Expenditure	Line of Duty Act Insurance (LODA)		2,500.00	2,600.00	2,000.00	
			4003150	Expenditure	Legal Services		14,500.00	13,473.00	15,500.00	
			4003310	Expenditure	Repairs and Maintenance Services		2,025.00	2,178.00	2,000.00	
			4003320	Expenditure	Maintenance Service Contracts		1,200.00	6,182.00	0.00	Eliminate Line Item
			4003600	Expenditure	Advertising		500.00	0.00	250.00	
			4005110	Expenditure	Electrical Services		2,000.00	3,659.00	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	3,505.00	5,000.00	
			4005210	Expenditure	Postage		500.00	203.00	300.00	
			4005230	Expenditure	Telecommunications		4,700.00	4,633.00	5,900.00	Proposed Town Issued Cell Phone (two)
			4005300	Expenditure	General Property Insurance (Vehicles & Bldg)		11,000.00	9,267.30	8,000.00	
			4005400	Expenditure	Equipment Rental		500.00	947.94	0.00	
			4005510	Expenditure	Mileage Allowance		250.00	43.00	250.00	
			4005530	Expenditure	Meals and Lodging		250.00	82.43	500.00	
			4005540	Expenditure	Convention and Education		1,000.00	45.00	500.00	
			4005800	Expenditure	Miscellaneous (discretionary)		1,500.00	271.66	1,000.00	
			4005810	Expenditure	Books, Dues, and Subscriptions		5,400.00	4,175.00	5,000.00	
			4006001	Expenditure	Office Supplies		3,375.00	3,420.00	3,500.00	
			4006007	Expenditure	Repair and Maintenance Supplies		500.00	106.25	0.00	Eliminate Line Item
			4006008	Expenditure	Vehicle and Powered Equipment Fuels		25,000.00	17,945.00	25,000.00	
			4006009	Expenditure	Vehicle and Powered Equipment Supplies & Maintenance		22,000.00	11,220.00	32,000.00	Includes MDC Maintenance Contract
			4006010	Expenditure	Uniforms & Police Supplies		11,550.00	5,217.00	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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Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	Initial Staff Budget FY 2015
			4008101	Expenditure	Capital Outlay - Machinery & Equipment		36,000.00	14,807.00	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>\$473,662.85</b>	<b>\$610,093.00</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	\$64,065.00	\$65,000.00
					E&S Inspection Services				
100	04	42300			<b>Refuse Collection</b>				
			4003320	Expenditure	Maintenance Service Contracts		\$67,000.00	\$55,990.00	\$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	14,703.00	20,500.00
			4003315	Expenditure	Maintenance Service Contracts - Pest Control		3,000.00	1,250.00	2,000.00
			4003320	Expenditure	Maintenance Service Contracts - Public Works		15,100.00	12,750.00	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	3,300.00	4,000.00
			4003323	Expenditure	Maintenance Service Contracts - Street Cleaning		11,100.00	6,833.00	10,000.00
			4005110	Expenditure	Electrical Services		3,500.00	2,301.00	3,500.00
			4005111	Expenditure	Electrical Services - Streetlights		2,600.00	1,873.00	2,600.00
			4005130	Expenditure	Water and Sewer Services		350.00	295.00	400.00
			4005140	Expenditure	Internet Services Provider		12,000.00	12,205.00	0.00
			4005300	Expenditure	General Property Insurance		1,701.00	1,800.33	2,800.00
			4005800	Expenditure	Miscellaneous		0.00	0.00	0.00
			4006005	Expenditure	Janitorial Supplies		1,000.00	545.00	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>\$90,936.12</b>	<b>\$79,800.00</b>
100	04	43201			<b>Rental Property - Town Hall Suite 110</b>				
			4003310	Expenditure	Repairs and Maintenance Services		1,000.00	349.00	2,000.00
			4005110	Expenditure	Electrical Services		3,500.00	2,294.00	3,000.00
			4005130	Expenditure	Water and Sewer Services		350.00	295.00	400.00
			4005300	Expenditure	General Property Insurance		810.00	857.00	500.00
			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>\$4,005.00</b>	<b>\$7,150.00</b>

Expected Increase

Eliminate Line Item

Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	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	2,294.00	3,000.00
			4005130	Expenditure	Water and Sewer Services		350.00	295.00	400.00
			4005300	Expenditure	General Property Insurance		810.00	857.00	500.00
			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>\$4,037.00</b>	<b>\$6,400.00</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	2,294.00	3,000.00
			4005130	Expenditure	Water and Sewer Services		350.00	295.00	400.00
			4005300	Expenditure	General Property Insurance		810.00	857.00	500.00
			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>\$3,517.00</b>	<b>\$5,550.00</b>
100	04	43204			<b>Rental Property - 15020 Wash St (Old Post Office )</b>				
			4003310	Expenditure	Repairs and Maintenance Services		1,000.00	976.00	1,000.00
			4005130	Expenditure	Water/Sewer		350.00	16.00	0.00
			4005300	Expenditure	General Property Insurance		486.00	514.00	500.00
			4005599	Expenditure	Real Property Taxes		1,000.00	282.00	1,000.00
			4006007	Expenditure	Repair and Maintenance Supplies		500.00	33.00	500.00
					<b>Old Post Office Total</b>		<b>\$3,336.00</b>	<b>\$1,821.00</b>	<b>\$3,000.00</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	500.00
			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>\$2,400.00</b>
					<b>Rental Property - 14710 Washington Street</b>				

Eliminate Line Item

This section

Eliminate Line Item



Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	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	473.00	1,000.00
			4005130	Expenditure	Water and Sewer Services		0.00	0.00	0.00
				Expenditure	Gas Services		0.00	1,004.00	1,000.00
			4005300	Expenditure	General Property Insurance		0.00	1,028.00	500.00
			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>\$3,221.00</b>	<b>\$4,000.00</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	500.00
			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>\$2,000.00</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	10,633.00	20,000.00
			4002100	Expenditure	FICA/Medicare		1,074.00	777.00	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
			4003310	Expenditure	Repairs and Maintenance Services		4,000.00	3,726.00	2,000.00
			4003320	Expenditure	Maintenance Service Contracts		720.00	70.00	0.00
			4003600	Expenditure	Advertising		3,000.00	365.00	1,500.00
			4005110	Expenditure	Electrical Services		1,200.00	414.00	900.00
			4005120	Expenditure	Heating Services		2,500.00	823.00	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	1,864.00	2,200.00
			4005300	Expenditure	General Property Insurance		1,135.00	1,200.22	500.00
			4005540	Expenditure	Convention and Education		0.00	0.00	500.00
			4005510	Expenditure	Mileage Allowance		0.00	0.00	100.00

Eliminate Line Item

Eliminate Line Item

Additional Training & Conferences

Attachment: Budget - Post TC Work Session 03-26-2014 with new insurance rates - actuals 04-15 (1813 : Fiscal Year 2015 Proposed Budget)

Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	Initial Staff Budget FY 2015	
			4005800	Expenditure	Miscellaneous		1,500.00	242.00	0.00	
			4005810	Expenditure	Books, Dues, and Subcriptions		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>\$21,224.37</b>	<b>\$39,620.00</b>	
100	08	81110			<b>Planning Commission</b>					
			4001100	Expenditure	Salaries and Wages - Regular		5,000.00	2,675.00	5,000.00	
			4002100	Expenditure	FICA/Medicare		300.00	200.00	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 Subcriptions		0.00	0.00	750.00	PC Materials, Dues, & Subscriptions
					<b>Planning Commission Total</b>		<b>\$9,800.00</b>	<b>\$2,875.00</b>	<b>\$40,550.00</b>	
100	08	81120			<b>Architectural Review Board</b>					
			4001100	Expenditure	Salaries and Wages - Regular		3,780.00	2,730.00	3,750.00	
			4002100	Expenditure	FICA/Medicare		284.00	190.00	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 Subcriptions		0.00	0.00	500.00	ARB Materials, Dues & Subscriptions
					<b>ARB Total</b>		<b>\$8,564.00</b>	<b>\$2,920.00</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	10,549.00	13,190.00	
			4009111	Expenditure	2004A Bond Interest		6,065.00	5,085.00	5,600.00	
			4009112	Expenditure	2004B Bond Principal		17,260.00	14,312.00	18,350.00	
			4009113	Expenditure	2004B Bond Interest		30,781.00	12,584.00	14,000.00	
			4009114	Expenditure	2004C Bond Principal		30,551.00	25,347.00	32,000.00	
			4009115	Expenditure	2004C Bond Interest		15,763.00	13,246.00	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	26,606.00	33,750.00	
			4009199	Expenditure	Bond Administration Fees		0.00	0.00	0.00	
			4009210	Expenditure	Capital Lease Payments		21,794.00	28,901.00	0.00	
					<b>Debt Service Total</b>		<b>\$247,647.00</b>	<b>\$211,630.00</b>	<b>\$206,390.00</b>	

Attachment: Budget - Post TC Work Session 03-26-2014 with new insurance rates - actuals 04-15 (1813 : Fiscal Year 2015 Proposed Budget)

Fund	Function	Department	Object	Obj Type	Description		FY 2014 Adopted Budget	FY 2014 Actuals (Thru April 15)	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	264,961.00	752,410.00
					<b>Washington Street Enhancement Total</b>		<b>\$2,319,623.00</b>	<b>\$264,961.00</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	200,000.00
			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>\$200,000.00</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	47,120.00
					<b>Total Expenditure Budget</b>		<b>4,335,430.00</b>	<b>\$1,657,458.33</b>	<b>\$2,892,968.00</b>
					<b>Net budgeted surplus/deficit</b>		<b>\$0.00</b>	<b>\$79,814.68</b>	<b>\$13,800.00</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 April 15)	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