TOWN OF WEST POINT

March 20, 2014

To: Honorable James H. Hudson, III, Mayor
Honorable Members of Town Council

From: John B. Edwards, Jr.

Subject: FY 2014-2015 Budget

Attached for your review and consideration is the recommended Fiscal Year 2014-2015 Consolidated Town Budget. This budget is the product of many hours of collaborative effort by the Mayor, Town Council and Town Staff. I truly appreciate everybody's efforts in the development of this budget.

The proposed budget totals are as follows:

Town Operations	$3,552,403
Contribution to Schools	$4,005,000
Capital Fund	$266,000
Total General & CIP Funds	**$7,823,403**
School Fund (1)	$9,584,984
Total General, CIP & Schools	**$13,403,387**
Water Utility Fund (2)	$853,582
Solid Waste Fund	$178,600
Total Consolidated FY 2013-14 Budget	**$14,168,369**

Notes: (1) Includes local contribution to schools of $4,005,000.
(2) Includes transfers from the Water fund to the General fund of $267,200.

329 6th Street
P.O. Box 152, West Point, Virginia 23181
(804) 843-3330 / Fax (804) 843-4364
www.West-Point.va.us

The total FY 14/15 General and Capital Fund Budget is $7,823,403 which is a decrease of $248,888 from the FY 13/14 Budget. The total FY 14/15 School fund budget is $9,584,984 which is an increase of $669,592 from the FY 13/14 Budget.

Some highlights of the FY 14/15 General and Capital Fund Budget include:

- Proposes returning to the FY 12/13 Tax Rates of $0.64 for real estate, $3.52 for personal property, and $2.40 for machinery & tools;
- Anticipates a $150,000 transfer from King William County,
- Provides salary increases for all Town employees as recommended in option 2B of the recent compensation study;
- Continues to provide a modest payment to the Fund Balance;
- Provides an increased local contribution to schools;
- Continues funding for current and future debt service associated with replacement of the HVAC systems at the West Point Elementary and High/Middle Schools;
- Continues funding for a vehicle reserve account; and
- Provides funding for a number of capital projects, many of which have been deferred for several budget cycles.

Staff and I will present this budget to you at the Town Council Meeting scheduled for 6:30 pm, Tuesday, March 25, 2014. If you should have any questions about this budget recommendation, please contact me.

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2014-2015
FUNDS 1 AND 33 GENERAL AND CIP

GL #	DESCRIPTION TOWN REVENUES	Fy 12-13 BUDGET FIGURE	ACTUAL	DIFFERENCE	FY 13-14 Budget Figure	As of Dec-13	DIFFERENCE	RECOMMENDS FY 14-15	Amount of Inc. / Dec.	%
11010-0001	REAL ESTATE TAXES	$ 2,119,867	$ 2,110,619	$ 9,248	$ 906,477	$ 897,697	$ 8,780	$ 2,159,690	$ 1,253,213	138
11020-0001	PUBLIC SERVICE TAX	$ 70,000	$ 87,138	$ (17,138)	$ 34,898	$ 42,764	$ (7,866)	$ 83,606	$ 48,708	140
11030-0001	PERSONAL PROPERTY TAXES	$ 411,178	$ 394,245	$ 16,933	$ 145,363	$ 135,861	$ 9,502	$ 453,144	$ 307,781	212
11030-8888	PPTRA TAX RELIEF FROM STATE	$ 366,550	$ 366,550	$ -	$ 366,550	$ 366,550	$ -	$ 366,550	$ -	0
11040-0001	MACHINERY AND TOOLS TAX	$ 2,389,028	$ 2,432,246	$ (43,218)	$ 1,268,298	$ 1,240,067	$ 28,231	$ 2,531,638	$ 1,263,340	100
11060-0001	PENALTIES/ INTEREST	$ 46,000	$ 46,375	$ (375)	$ 52,000	$ 20,087	$ 31,913	$ 52,000	$ -	0
12010-0001	LOCAL SALES AND USE TAX	$ 198,000	$ 232,371	$ (34,371)	$ 200,000	$ 110,059	$ 89,941	$ 220,000	$ 20,000	10
12020-0001	CONSUMER UTILITY TAX	$ 65,000	$ 69,032	$ (4,032)	$ 67,500	$ 28,898	$ 38,602	$ 67,500	$ -	0
12020-0003	UTILITY CONSUMPTION TAX (DEREG	$ 45,000	$ 46,616	$ (1,616)	$ 47,500	$ 21,743	$ 25,757	$ 47,500	$ -	0
12020-0004	NATURAL GAS TAX		$ -		$ 30,000			$ 42,000	$ 12,000	
12030-0001	BUSINESS LICENSES	$ 159,000	$ 172,261	$ (13,261)	$ 161,000	$ 2,355	$ 158,645	$ 165,000	$ 4,000	2
12050-0001	MOTOR VEHICLE LICENSES	$ 53,000	$ 50,654	$ 2,346	$ 53,000	$ 40,548	$ 12,452	$ 50,000	$ (3,000)	(6)
12060-0001	BANK FRANCHISES TAX	$ 29,000	$ 10,510	$ 18,490	$ 15,000	$ -	$ 15,000	$ 15,000	$ -	0
12070-0001	LIC AGENT PAYMENTS	$ 40,000	$ 44,775	$ (4,775)	$ 42,000	$ 24,262	$ 17,738	$ 44,000	$ 2,000	5
12100-0001	MEALS TAX	$ 215,000	$ 263,838	$ (48,838)	$ 236,000	$ 115,098	$ 120,902	$ 250,000	$ 14,000	6
13030-0008	BUILDING PERMITS	$ 10,000	$ 23,229	$ (13,229)	$ 20,000	$ 13,674	$ 6,326	$ 20,000	$ -	0
13030-0011	ZONING FEES	$ 6,000	$ 5,975	$ 25	$ 6,000	$ 1,250	$ 4,750	$ 6,000	$ -	0
13030-0012	ADVERTISING/ZONING PUBLIC HEAI	$ 3,200	$ -	$ 3,200	$ 3,200	$ -	$ 3,200	$ 3,200	$ -	0
14010-0001	COURT FINES AND FORFITURES	$ 25,000	$ 36,404	$ (11,404)	$ 30,000	$ 23,554	$ 6,446	$ 35,000	$ 5,000	17
15010-0001	INTEREST C-F GENERAL ACCT	$ 65,000	$ 38,078	$ 26,922	$ 47,000	$ 18,087	$ 28,913	$ 40,000	$ (7,000)	(15)
15020-0001	RENT OF TOWN PROPERTY	$ 13,300	$ 13,310	$ (10)	$ 13,300	$ 6,655	$ 6,645	$ 13,300	$ -	0
15020-0002	SALE OF CEMETERY PLOTS	$ 6,000	$ 21,500	$ (15,500)	$ 6,000	$ 6,500	$ (500)	$ 6,000	$ -	0
15020-0006	RENT FROM INTERNATIONAL TRAIN	$ 130,500	$ 132,429	$ (1,929)	$ 132,500	$ 67,193	$ 65,307	$ 135,960	$ 3,460	3
15020-007	W P CEMETERY FOUNDATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
16120-0001	CHESTY PULLER 10K RUN	$ 7,450	$ 7,035	$ 415	$ 7,450	$ 840	$ 6,610	$ 9,015	$ 1,565	21
18990-0001	MISCELLANEOUS REVENUE	$ 94,000	$ 117,926	$ (23,926)	$ 15,000	$ 6,113	$ 8,887	$ 15,000	$ -	0
22010-0005	VA COMMISSION OF ARTS (MATCH)	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	$ -	0
22010-6	ROLLING STOCK TAX		$ 165	$ (165)	$ -	$ -	$ -	$ -	$ -	
24010-0001	LAW ENFORCEMENT GRANTS	$ 3,500	$ 4,206	$ (706)	$ 21,580	$ 827	$ 20,753	$ 8,000	$ (13,580)	(63)
24010-0006	911 WIRELESS BOARD FUNDING	$ 37,700	$ 36,158	$ 1,542	$ 38,000	$ 19,638	$ 18,362	$ 38,000	$ -	0
24010-0003	599 FUND GRANT	$ 73,700	$ 71,100	$ 2,600	$ 71,100	$ 35,550	$ 35,550	$ 71,100	$ -	0
24010-0004	PUBLIC SAFETY SER. REIMB.	$ 10,000	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	$ 10,000	$ -	0
24010-0009	STATE COMMUNICATIONS TAX (911	$ 90,000	$ 89,584	$ 416	$ 90,000	$ 43,175	$ 46,825	$ 90,000	$ -	0
24020-0001	FIRE DEPARTMENT GRANTS	$ 8,000	$ 9,429	$ (1,429)	$ 8,000	$ -	$ 8,000	$ 8,000	$ -	0

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TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2014-2015
FUNDS 1 AND 33 GENERAL AND CIP

GL #	DESCRIPTION	Fy 12-13 BUDGET FIGURE	ACTUAL	DIFFERENCE	FY 13-14 Budget Figure	As of Dec-13	DIFFERENCE	RECOMMENDS FY 14-15	Amount of Inc. / Dec.	%
	TOWN REVENUES									
34010-0004	HAZARD MITIGATION - FEMA	$ -	$ 62,334	$ (62,334)	$ -	$ -	$ -	$ -	$ -	
22020-0010	ASSET FORFEITURE- STATE	$ -	$ 1,228	$ (1,228)	$ -	$ -	$ -	$ -	$ -	
	TRANSFER IN FROM FUND BALANCI	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
41050-0002	TRANSFER IN FROM IDA/EDA	$ 108,000	$ 108,100	$ (100)	$ 108,000	$ -	$ 108,000	$ 79,000	$ (29,000)	(27)
41050-41	TRANSFER FROM WATER TO GENE	$ 209,000	$ 209,000	$ -	$ 267,200	$ -	$ 267,200	$ 267,200	$ -	0
41050-420	TRANSFER FROM SOLID WASTE	$ 35,900	$ 35,900	$ -	$ 19,200		$ 19,200	$ -	$ (19,200)	(100)
	REVENUE TRANSFER FROM KW				$ 3,052,534	$ 3,255,944	$ (203,410)	$ 150,000	$ (2,902,534)	(95)
	TOTALS	$ 7,147,873	$ 7,365,320	$ (217,447)	$ 7,596,650	$ 6,549,989	$ 1,046,661	$ 7,557,403	$ (39,247)	(1)
FUND 33										
15010-0002	TRANSFER IN FROM GENERAL	$ 23,000	$ -		$ 46,000	$ -			$ (46,000)	(100)
15010-0003	TRANSFER IN FROM FUND BALANCE				$ -	$ -	$ -	$ 232,400	$ 232,400	
15010-0010	VDOT RIVERWALK II	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
15010-0012	CDBG KIRBY STREET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
15010-0013	SIDEWALKS - SAFE ROUTE TO SCH	$ 178,000	$ -	$ 178,000	$ 151,026	$ 3,695	$ 147,331	$ -	$ (151,026)	(100)
15010-0016	CDBG KIRBY ST PHASE II	$ 210,000	$ -		$ -	$ 19,266	$ (19,266)	$ -	$ -	
15010-0017	RIVERWALK PHASE III PLANNING	$ 88,000	$ -		$ 80,000	$ -	$ 80,000	$ -	$ (80,000)	(100)
15010-0018	SIDEWALKS-PHASE II SAFE ROUTE	$ 84,978	$ -		$ 83,615	$ -	$ 83,615	$ 33,600	$ (50,015)	(60)
15020-0001	MATTAPONI srf (2012)		$ -		$ -			$ -	$ -	
15020-0002	KIRBY STREET SRF (2012)	$ 25,000	$ -		$ -			$ -		
15020-0003	BOND PROCEEDS - SNAP 2007		$ -		$ -			$ -	$ -	
18990-0001	W.P. CRAB CARNIVAL CONTRIBUTI	$ 20,000	$ -		$ -			$ -	$ -	
24010-0016	HAZARD MITIGATION (13) STATE		$ -		$ 109,250	$ 1,879		$ -	$ -	(100)
24010-0017	HAZARD MITIGATION (13) PRIVATE				$ 5,750	$ 5,734		$ -	$ -	(100)
	CAPITAL PROJ.FUND BALANCE RESERVED	$ -	$ -	$ -	$ -		$ -	$ -	$ -	
	TOTALS	$ 628,978	$ -	$ 628,978	$ 475,641	$ 30,574	$ 291,680	$ 266,000	$ (209,641)	(44)
	TOTAL OF REVENUE	$ 7,776,851	$ 7,365,320		$ 8,072,291	$ 6,580,563		$ 7,823,403	$ (248,888)	(3)

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TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2014-2015
FUNDS 1 AND 33 GENERAL AND CIP

GL #	DESCRIPTION	Fy 12-13 BUDGET FIGURE	Actual	DIFFERENCE	FY 13-14 Budget Figure	As of Dec-13	DIFFERENCE	RECOMMENDS FY 14-15	Amount of Inc. / Dec.	%
	TOWN EXPENSES									
1101-	TOWN COUNCIL	$ 63,500	84,236	(20,736)	$ 63,000	70,352	(7,352)	$ 63,000	$ -	0
12010-	TOWN MANAGER	$ 236,081	227,273	8,808	$ 243,212	119,410	123,802	$ 251,466	$ 8,254	3
12130-	TOWN TREASURER	$ 290,900	296,782	(5,882)	$ 298,750	150,700	148,050	$ 244,700	$ (54,050)	(18)
12160-	HUMAN RESOURCES	$ -	-	-	$ -	-	-	$ 82,313	$ 82,313	
30310-	PUBLIC SAFETY COURT APP COU	$ 2,000	1,200	800	$ 2,000	1,598	402	$ 2,000	$ -	0
3032-	FIRE DEPARTMENT	$ 100,000	100,000	-	$ 100,000	50,000	50,000	$ 100,000	$ -	0
30330-	EMERGENCY COMMUNICATIONS	$ 120,516	111,986	8,530	$ 61,000	26,241	34,759	$ 59,700	$ (1,300)	(2)
31700-	POLICE DEPARTMENT	$ 634,885	671,190	(36,305)	$ 745,574	332,703	412,871	$ 705,142	$ (40,432)	(5)
40330-	BUILDING OFFICIAL	$ 83,450	72,258	11,192	$ 84,700	35,768	48,932	$ 87,832	$ 3,132	4
40340-	COMMUNITY DEVELOPMENT	$ 82,911	80,257	2,654	$ 85,733	34,414	51,319	$ 87,794	$ 2,061	2
40350-	ECONOMIC DEVELOPMENT	$ 19,325	19,980	(655)	$ 32,700	12,931	19,769	$ 28,000	$ (4,700)	(14)
41010-	PUBLIC WORKS	$ 181,651	167,189	14,462	$ 191,700	79,704	111,996	$ 195,162	$ 3,462	2
41020-	STREETS / ALLEYS	$ 340,300	332,436	7,864	$ 354,200	160,845	193,355	$ 350,523	$ (3,677)	(1)
43020-	GENERAL PROPERTIES	$ 252,700	234,627	18,073	$ 253,800	119,861	133,939	$ 244,417	$ (9,383)	(4)
70710-	LIBRARY	$ 15,000	20,543	(5,543)	$ 14,600	4,498	10,102	$ 14,300	$ (300)	(2)
71080-	CEMETERY	$ 31,000	30,985	15	$ 31,000	8,430	22,570	$ 27,300	$ (3,700)	(12)
71090-	NON-DEPARTMENTAL	$ 481,058	480,279	779	$ 534,409	338,606	195,803	$ 580,154	$ 45,745	9
71500-	CHESTY PULLER 10K- 2011	$ 7,800	10,646	(2,846)	$ 8,800	115		$ 8,800	$ -	0
81100-	PLANNING COMMISSION - 2011	$ 5,100	3,022	2,078	$ 2,500	194		$ 2,000	$ (500)	0
81400-	BOARD OF ZONING APPEALS	$ 2,700	688	2,012	$ 1,200	174		$ 1,200	$ -	0
81600-	WETLANDS BOARD	$ 2,700	537	2,163	$ 1,200	174		$ 1,200	$ -	0
90000-0001	OPERATING TRANSFER-SCHOOL	$ 3,820,000	3,820,000	-	$ 3,820,000	2,198,000	1,622,000	$ 4,005,000	$ 185,000	5
93000-0002	TRANSFER TO IDA/EDA		-	-	$ -	-	-	$ -	$ -	
93000-33	TRANSFER TO CIP	$ 23,000	23,000	-	$ 46,000	-	46,000	$ -	$ (46,000)	(100)
93000-2038	2012 LONG TERM DEBT	$ 250,000	250,000	-	$ 250,000			$ 250,000	$ -	0
	TRANSFER TO FUND BALANCE	$ 98,796		98,796	$ 370,572			$ 165,400	$ (205,172)	(55)
	TOTALS	*$ 7,145,373*	*7,039,114*	106,259	7,596,650	3,744,718	3,851,932	*$ 7,557,403*	$ (39,247)	(1)

TOWN OF WEST POINT
BUDGET PREPARATION SHEETS FOR 2014-2015
FUNDS 1 AND 33 GENERAL AND CIP

GL #	DESCRIPTION	Fy 12-13 BUDGET FIGURE	Actual	DIFFERENCE	FY 13-14 Budget Figure	As of Dec-13	DIFFERENCE	RECOMMENDS FY 14-15	Amount of Inc. / Dec.	%
	TOWN EXPENSES									
FUND 33							-			
41020-7038	STREET BANNERS (2012)	$ -	-	-	$ -	-	-	$ 14,000	$ 14,000	
43020-7036	TOWN SQUARE/PLAYGROUND	$ 20,000	19,600	400	$ -	-	-	$ -	$ -	
43020-7038	TENNIS COURT REPLACEMENT		750		$ -	-	-	$ -	$ -	
43020-7040	HOLIDAY DECORATIONS REPLACE				$ -			$ 8,400	$ -	
43020-7041	SIDEWALKS - SAFE ROUTE	$ 178,000	10,712	167,288	$ 151,026	2,330	148,696	$ -	$ (151,026)	(100)
43020-7042	SAFE ROUTES SCHOOL PHASE II	$ 84,978	-	84,978	$ 83,615	-	83,615	$ 83,600	$ (15)	(0)
43020-7051	PUBLIC WORKS REHAB PH 1	$ -	11,858	(11,858)	$ -	-	-	$ -	$ -	
43020-7052	PUBLIC WORKS REHAB FLEET BL	$ -	-		$ -	-	-	$ 10,000	$ 10,000	
44010-0016	HAZARD MITIGATION(13) 123 KIRBY		6,000		$ 115,000	778	114,222	$ -	$ (115,000)	(100)
46020-7033	RIVERWALK/ HISTORIC WALK	$ -	-	-	$ 100,000	-	100,000	$ -	$ (100,000)	(100)
46020-7038	CDBG KIRBY STREET	$ 210,000	166,128	43,872	$ -	-	-	$ -	$ -	
46020-7039	RELOCATIONS - ACREE	$ 1,000	1,008	(8)	$ 1,000	504	496	$ -	$ (1,000)	(100)
51070-7034	VEHICLE / REPLACEMENT		-		$ 25,000	-	25,000	$ 25,000	$ -	0
51070-7035	HEAVY EQUIPMENT PURCHASE				$ -	-	-	$ 100,000	$ 100,000	
51070-7036	POLICE VEHICLE				$ -	-	-	$ 25,000	$ 25,000	
	TOTALS	*$ 493,978*	*216,056*	277,922	475,641	3,612	472,029	*$ 266,000*	$ (209,641)	(44)
	TOTAL OF EXPENDITURES	**$ 7,639,351**	**$ 7,255,170**	384,181	8,072,291			**$ 7,823,403**	$ (248,888)	(3)
				Total Revenue				$ 7,823,403		
				Difference			DIFFERENCE	$ (0)		

TOWN OF WEST POINT
BUDGET PREPARATION
SHEETS FOR 2014-2015
FUND 41
WATER AND SEWER FUND

	GL #	DESCRIPTION	12-13 BUDGET FIGURE	ACTUAL	DIFFERENCE	Fy 13-14 Budget Figure	ACTUAL 01-Dec-13	DIFFERENCE	RECOMMENDS FY14-15	Amount of Inc. /Dec.	%
		TOWN REVENUES									
FUND 41	16110-0001	WATER SERVICE CHARGES	$ 573,000	520697	52,303	$ 573,000	$ 261,724	311,276	$ 516,808	$ (56,192)	(10)
	16110-0003	PENALTIES	$ 25,000	48226	(23,226)	$ 35,000	$ 23,516	11,484	$ 35,000	$ -	0
	16120-0001	WATER CONNECTIONS FEES	$ 1,000	0	1,000	$ 1,000	$ 1,500	(500)	$ 1,500	$ 500	50
	16120-0003	FACILITY FEES	$ 10,500	0	10,500	$ 15,000	$ 10,500	4,500	$ 10,500	$ (4,500)	(30)
	16120-0004	VOL.REQ WATER SERVICE ON/OFF	$ 1,500	1811	(311)	$ 1,500	$ 923	577	$ 1,500	$ -	0
	16120-0005	WATER METER PURCHASE	$ 1,000	500	500	$ 1,500	$ 1,000	500	$ 1,500	$ -	0
	16120-0006	WATER CUT-OFF NON-PAYMENT	$ 5,500	5422	78	$ 5,600	$ 2,862	2,738	$ 5,600	$ -	0
	16190+0001	MISC OPERATING CHARGES	$ -	-13801	13,801	$ -	$ (2,595)	(2,595)	$ -	$ -	
	16190-0003	WATER COURT FEES	$ 1,500	112	1,388	$ 1,500	$ -	1,500	$ 1,500	$ -	0
	41050-0002	TRANSFER IN FROM WATER FUND RI	$ 155,400		155,400	$ 156,200	$ -	156,200	$ 279,674	$ 123,474	79
		TRANSFER IN FROM CIP FUND BALAN	$ -	0	-	$ -	$ -		$ -	$ -	
		TOTAL OF REVENUE	*$ 774,400*	*$ 562,967*	*211,433*	*790,300*	*$ 299,430*	*485,680*	*853,582*	$ 63,282	8

	GL #	DESCRIPTION	12-13 BUDGET FIGURE	ACTUAL	DIFFERENCE	FY 13-14 Budget Figure	ACTUAL 01-Dec-13	DIFFERENCE	RECOMMENDS FY14-15	Amount of Inc. /Dec.	%
		TOWN EXPENSES									
FUND 41	51020-	BILLING AND COLLECTIONS	$ 73,100	$ 73,168	$ (68)	$ 71,400	$ 37,217	$ 34,183	$ 80,463	$ 9,063	13
	51030-	WATER SUPPLY PRODUCTION	$ 98,500	$ 69,013	$ 29,487	$ 102,100	$ 32,296	$ 69,804	$ 67,500	$ (34,600)	(34)
	51040-	WATER DIST MAINT/ OPER	$ 280,800	$ 203,329	$ 77,471	$ 260,600	$ 105,947	$ 154,653	$ 245,856	$ (14,744)	(6)
	51330-0004	SCADA UPGRADES	$ 24,000	$ 24,390	$ (390)	$ -	$ -	$ -	$ -	$ -	
	99041-1	REIMB. TO THE GENERAL FUND	$ 50,000	$ 50,000	$ -	$ 108,200	$ -	$ 108,200	$ 108,200	$ -	0
	99041-0011	TRANSFER TO WT EMERGENCY RES	$ 50,000	$ 50,000	$ -	$ 50,000	$ -	$ 50,000	$ 96,281	$ 46,281	93
	99041-0012	TRANSFER TO WT REPLACEMENT/FL	$ 39,000	$ 39,000	$ -	$ 39,000	$ -	$ 39,000	$ 96,282	$ 57,282	147
	99041-0009	REPAYMENT OF CAPITAL EXPENSE	$ 159,000	$ 159,000	$ -	$ 159,000	$ -	$ 159,000	$ 159,000	$ -	0
		TOTAL OF EXPENDITURES	*$ 774,400*	*$ 667,900*	*$ 106,500*	*$ 790,300*	*$ 175,460*	*$ 614,840*	*$ 853,582*	$ 63,282	8
								DIFFERENCE	-		

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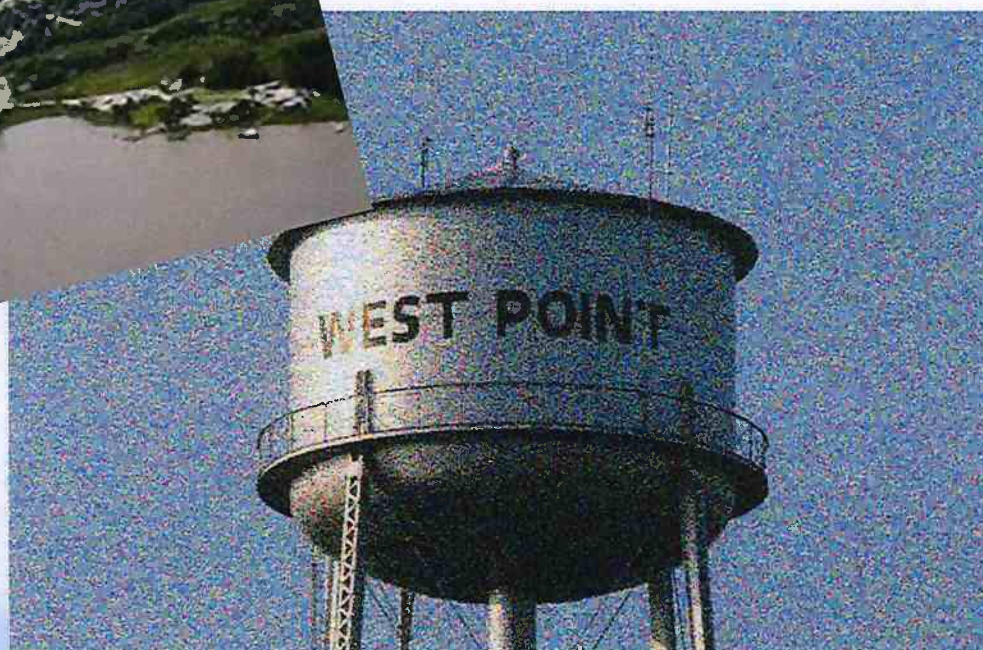
TOWN OF WEST POINT
BUDGET PREPARATION
SHEETS FOR 2014-2015
FUND 420
SOLID WASTE FUND (NEW)

FUND 420			12-13	ACTUAL	DIFFERENCE	Fy 13-14	ACTUAL	DIFFERENCE	RECOMMENDS	Amount of	
	GL #	DESCRIPTION	BUDGET			Budget	01-Dec-13		FY14-15	Inc. /Dec.	%
		TOWN REVENUES	FIGURE			Figure					
	16110-0001	SOLID WASTE CHARGES	$ 177,200	181565	(4,365)	$ 171,000	$ 89,169	81,831	$ 171,000	$ -	0
	16110-0003	PENALTIES	$ -		-	$ -	$ -	-	$ -	$ -	
	16120-0001	DISCONTINUED FEE	$ -		-	$ -	$ -	-	$ -	$ -	
	16120-0002	RECYCLING CARDBOARD	$ 2,000	2661	(661)	$ -	$ 333	(333)		$ -	
	16120-0003	SELL OF TRASH CARTS (2012)	$ -		-	$ -	$ -	-	$ -	$ -	
	16130-0001	RECYCLING (OCC/MIXED PAPER) (13)				$ 7,000			$ 7,000	$ -	0
	16130-0002	RECYCLING (COMIX)				$ 600			$ 600	$ -	0
	42050-0002	TRANSFER IN FROM FUND BALANCE				$ 8,600				$ (8,600)	(100)
		TOTAL OF REVENUE	***$ 179,200***	***$ 184,226***	***(5,026)***	***187,200***	***$ 89,502***	***81,498***	***178,600***	$ (8,600)	(5)

			12-13	ACTUAL	DIFFERENCE	Fy 12-13	ACTUAL	DIFFERENCE	RECOMMENDS	Amount of	
	GL #	DESCRIPTION	BUDGET			Budget	01-Dec-13		FY14-15	Inc. /Dec.	%
		TOWN EXPENSES	FIGURE			Figure					
FUND 420											
	42030-1190	SOLID WASTE COLLECTION	$ -	$ 127,192	$ (127,192)	$ 148,000	$ 53,128	$ 94,872	$ 147,378	$ (622)	(0)
	99041-0008	FLEET REPLACEMENT PAYMENT				$ 20,000			$ 20,000		0
	99041-0009	REPAYMENT GENERAL START	$ -	$ 35,900	$ (35,900)	$ 19,200	$ -	$ 19,200	$ -	$ (19,200)	(100)
	99041-0010	TRANSFER TO SW FUND BALANCE							$ 11,222		
		TOTAL OF EXPENDITURES	***$ -***	***$ 163,092***	***$ (163,092)***	***$ 187,200***	***$ 53,128***	***$ 114,072***	***$ 178,600***	$ (8,600)	(5)
								DIFFERENCE	-		

Town of West Point Proposed Budget

FY 14-15



Presented for your review and consideration is the recommended Fiscal Year 2014-2015 Consolidated Town Budget. This budget is the product of many hours of collaborative effort by the Mayor, Town Council and Town Staff. I truly appreciate everybody's efforts in the development of this budget.

The proposed budget totals are as follows:

Town Operations	$3,552,403
Contribution to Schools	$4,005,000
Capital Fund	$266,000
Total General & CIP Funds	**$7,823,403**
School Fund (1)	$9,584,984
Total General, CIP & Schools	**$13,403,387**
Water Utility Fund (2)	$853,582
Solid Waste Fund	$178,600
Total Consolidated FY 2013-14 Budget	**$14,168,369**

Notes: (1) Includes local contribution to schools of $4,005,000.
(2) Includes transfers from the Water fund to the General fund of $267,200.

Proposed Town Tax Rates 2014

	2012 Town Tax Rate	2013 Town Tax Rate	2014 Proposed Town Tax Rate
Personal Property	$ 3.52	$ 2.25	$ 3.52
Machinery and Tools	$ 2.40	$ 1.21	$ 2.40
Real Estate	$ 0.64	$ 0.27	$ 0.64

Revenue

Local Taxes / Fees

	FY 2013-2014	FY 2014-2015	Difference
Real Estate Tax	$ 906,477	$ 2,159,690	$ 1,253,213
Public Service Tax	$ 34,898	$ 83,606	$ 48,708
Personal Property	$ 145,363	$ 453,144	$ 307,781
Machinery and Tools	$ 1,268,298	$ 2,531,638	$ 1,263,340
Penalties/Interest	$ 52,000	$ 52,000	$ -
Local Sales and Use Tax	$ 200,000	$ 220,000	$ 20,000
Consumer Utility Tax	$ 67,500	$ 67,500	$ -
Utility Consumption Tax	$ 47,500	$ 47,500	$ -
Natural Gas Tax	$ 30,000	$ 42,000	$ 12,000
Business License	$ 161,000	$ 165,000	$ 4,000
Bank Franchise	$ 15,000	$ 15,000	$ -
Meals Tax	$ 236,000	$ 250,000	$ 14,000
Building Permits	$ 20,000	$ 20,000	$ -
Community Development Fees	$ 9,200	$ 9,200	$ -
Court Fines and Forfeitures	$ 30,000	$ 35,000	$ 5,000
State Communications Tax	$ 90,000	$ 90,000	$ -
Revenue From King William County	$ 3,052,534	$ 150,000	$ (2,902,534)
Other Local Taxes (1)	$ 53,000	$ 50,000	$ -
Total	$ 6,418,770	$ 6,441,278	$ 22,508

Revenue

599 Fund	71,100
Fire Grant	8,000
Wireless Board	38,000
PPTRA	366,550
Law Enforce Grant	8,000
Total	491,650

- **<u>Intergovernmental</u>**
- *<u>State Aid to Localities (non School) (2)</u>*
-

FY 2013-2014	FY 2014-2015	Difference
$ 505,230	$ 491,650	$ (13,580)

Revenue

Miscellaneous Revenue (3)

ITI Rent	135,960
School Rent	13,300
Misc.	15,000
License Pay	44,000
Chesty Puller	9,015
Total	217,275

Other Revenues

	FY 2013-2014	FY 2014-2015	Difference
Bank Interest	$ 47,000	$ 40,000	$ (7,000)
Miscellaneous Revenue **(3)**	$ 210,250	$ 217,275	$ 7,025
Payments from Other Agencies **(4)**	$ 409,400	$ 361,200	$ (48,200)
Cemetery Revenue	$ 6,000	$ 6,000	$ -
Total	$ 672,650	$ 624,475	$ (48,175)
Total General Fund Revenue	**$ 7,596,650**	**$ 7,557,403**	$ (39,247)

Payments from Other Agencies (4)

Transfer in From EDA	$79,000
Public Safety Reimb.	$10,000
Va Commission Arts	$ 5,000
Transfer in from Water	$267,200
Total	$361,200

Revenue - CIP

Capital Improvements Program	FY 2013-2014	FY 2014-2015	Difference
Revenues			
Sidewalks - Safe Routes to School	$ 234,641	$ 33,600	$ (196,041)
Riverwalk Phase III	$ 80,000	$ -	$ (80,000)
Hazard Mitigation	$ 115,000	$ -	$ (115,000)
Transfer in from Capital Fund Balance	$ -	$ 232,400	$ 232,400
Transfer in from General	$ 46,000	$ -	$ (46,000)
Total	$ 475,641	$ 266,000	$ (209,641)

Revenue

Grand Total General Fund & CIP Revenues

Grand Total General Fund &	FY 2013-2014	FY 2014-2015
CIP Revenues	**$ 8,072,291**	**$ 7,823,403**

Difference

$ (248,888)

Expenditures

Town Administration

	FY 2013-2014	FY 2014-2015	Difference
Town Council	$ 63,000	$ 63,000	$ 0
Town Manager	$ 243,212	$ 251,466	$ 8,254
Town Treasurer	$ 298,750	$ 244,700	$ (54,050)
Human Resources	$ -0-	$ 82,313	$ 82,313
Court Appointed Counsel	$ 2,000	$ 2,000	$ 0
Building Official	$ 84,700	$ 87,832	$ 3,132
Community Development	$ 85,733	$ 87,794	$ 2,061
Economic Development	$ 32,700	$ 28,000	$ (4,700)
Planning Commission	$ 2,500	$ 2,000	$ (500)
Board of Zoning Appeals	$ 1,200	$ 1,200	$ 0
Wetlands Board	$ 1,200	$ 1,200	$ 0
Total	$ 814,995	$ 851,505	$ 36,510

Expenditures

Public Safety

	FY 2013-2014	FY 2014-2015	Difference
Fire Department	$ 100,000	$ 100,000	$ 0
Emergency Communications	$ 61,000	$ 59,700	$ (1,300)
Police Department	$ 745,574	$ 705,142	$ (40,432)
Total	$ 906,574	$ 864,842	$ (41,732)

Expenditures

Public Works

	FY 2013-2014	FY 2014-2015	Difference
Public Works	$ 191,700	$ 195,162	$ 3,462
Streets / Alleys	$ 354,200	$ 350,523	$ (3,677)
General Properties	$ 253,800	$ 244,417	$ (9,383)
Cemetery	$ 31,000	$ 27,300	$ (3,700)
Total	$ 830,700	$ 817,402	$ (13,298)

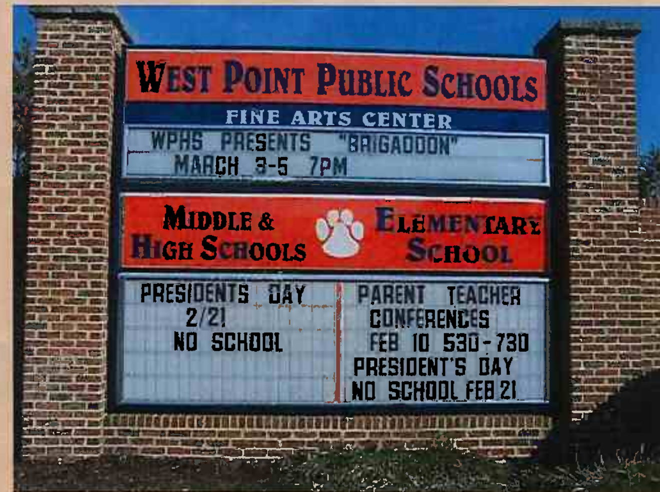
Expenditures

Recreation / Library

	FY 2013-2014	FY 2014-2015	Difference
Library	$ 14,600	$ 14,300	$ (300)
Chesty Puller 10K-2011	$ 8,800	$ 8,800	$ 0
Total	$ 23,400	$ 23,100	$ (300)

Expenditures

Non-Departmental\
Local Aid To Schools\
Transfers



		FY 2013-2014	FY 2014-2015	Difference
Non-Departmental	Total	$ 534,409	$ 580,154	$ 45,745
Local Aid to Schools	Total	$ 3,820,000	$ 4,005,000	$ 185,000
Transfer to CIP		$ 46,000	$ 0	$ (46,000)
Transfer to 2012 Long Term Debt		$ 250,000	$ 250,000	$ 0
Transfer to Fund Balance		$ 370,572	$ 165, 400	$ (205,172)
		$ 5,020,981	$ 5,000,554	$ (20,427)

Capital Improvements Expenses

Capital Improvement	FY 2013-2014	FY 2014-2015	Difference
Program Expenditures	$ 475,641	$ 266,000	$ ($209,641)

Street Banners	$ 14,000
Holiday Decorations Replacement	$ 8,400
Safe Routes To School Phase II	$ 83,600
Public Works Rehab Fleet Bldg	$ 10,000
Vehicle/Replacement	$ 25,000
Heavy Equipment Replacement	$100,000
Police Vehicle	$ 25,000
TOTAL	$ 266,000

Grand Total General and CIP Funds

Grand Total General Fund & CIP	FY 2013-2014	FY 2014-2015
	$ 8,072,291	$ 7,823,403

Difference

$ (248,888)

Highlights

The total FY 14/15 General and Capital Fund Budget is $7,823,403 which is a decrease of $248,888 from the FY 13/14 Budget. The total FY 14/15 School fund budget is $9,584,984 which is an increase of $669,592 from the FY 13/14 Budget.

Some highlights of the FY 14/15 General and Capital Fund Budget include:

* Proposes returning to the FY 12/13 Tax Rates of $0.64 for real estate, $3.52 for personal property, and $2.40 for machinery & tools
* Anticipates a $150,000 transfer from King William County
* Provides salary increases for all Town employees as recommended in option 2B of the recent compensation study
* Continues to provide a modest payment to the Fund Balance
* Provides an increased local contribution to schools
* Continues funding for current and future debt service associated with replacement of the HVAC systems at the West Point Elementary and High/Middle Schools;

Highlights – continued

* Continues funding for a vehicle reserve account

* Provides funding for a number of capital projects, many of which have been deferred for several budget cycles

WEST POINT PUBLIC SCHOOL

West Point Public School Revenue

Intergovernmental - Public School

	FY 2013-2014	FY 2014-2015	Difference
Federal Aid for Public School	$257,013	$330,672	$73,659
Local Aid (Town)	$3,820,000	$4,005,000	$185,000
State School Aid	$4,138,154	$4,444,412	$306,258
Total	$8,215,167	$8,780,084	$563,917

Other Revenue - Public Schools	FY 2013-2014	FY 2014-2015	Difference
Tuition and other School Revenue	$359,225	$371,900	$12,675
Ellis Olsson Memorial Foundation	$216,000	$333,000	$117,000
FY13 Carry Forward Funds	$125,000	$100,000	$(25,000)
Total	$700,225	$804,900	$104,675

Total School Fund Revenue	**$8,915,392**	**$9,584,984**	**$669,592**

WEST POINT PUBLIC SCHOOL

West Point Public School Expenditures

	FY 2013-2014	FY 2014-2015	Difference
Instruction	$ 6,874,600	$ 7,340,451	$ 465,851
Attend/Health	$ 433,686	$ 448,878	$ 15,192
Pupil Transportation	$ 242,808	$ 243,843	$ 1,035
Operation / Maintenance	$ 971,038	$ 983,004	$ 11,966
Schools Exterior Canopies Project	$ 216,000	$ 333,000	$ 117,000
School Food Services	$ 96,932	$ 156,839	$ 59,907
Debt Service	$ 80,328	$ 78,969	$ (1,359)
Total	$ 8,915,392	$ 9,584,984	$ 669,592

Water Fund Revenues

Water Utility Revenues

	FY 2013-2014	FY 2014-2015	Difference
Water Service Charges	$ 573,000	$ 516,808	$ (56,192)
Penalties	$ 35,000	$ 35,000	$ -0-
Water Connection Fees	$ 1,000	$ 1,500	$ 500
Facility Fees	$ 15,000	$ 10,500	$ (4,500)
Volunteer Water Service On/Off	$ 1,500	$ 1,500	$ -0-
Water Meter Purchase	$ 1,500	$ 1,500	$ -0-
Water Cut-Off Non-payment	$ 5,600	$ 5,600	$ -0-
Water Court Fees	$ 1,500	$ 1,500	$ -0-
Transfer in From Water Fund Balance	$ 156,200	$ 279,674	$ 123,474
Revenue	$ 790,300	$ 853,582	$ 63,282

Water Fund Expenditures

Water Utility Expenditures

	FY 2013-2014	FY 2014-2015	Difference
Billing and Collections	$ 71,400	$ 80,463	$ 9,063
Water Supply	$ 102,100	$ 67,500	$ (34,600)
Water Distribution	$ 260,600	$ 245,856	$ (14,744)
Reimbursement to General	$ 108,200	$ 108,200	$ 0
Re-payment for Capital Expense	$ 159,000	$ 159,000	$ 0
Transfer to Water Emergency	$ 50,000	$ 96,281	$ 46,281
Transfer to Water Replacement	$ 39,000	$ 96,282	$ 57,282
Expenditures	$ 790,300	$ 853,582	$ 63,282

SOLID WASTE REVENUES

Recycling Cardboard		$ -	$ -	
Recycling(OCC/Mixed Paper)		$ 7,000	$ 7,000	$ -
Recycling (COMIX)		$ 600	$ 600	
Transfer in From Fund Balance		$ 8,600	$ -	$ (8,600)
	Revenues	$ 187,200	$ 178,600	$ (8,600)
		FY 2013-2014	FY 2014-2015	Difference
Solid Waste Collection		$ 148,000	$ 147,378	$ (622)
Fleet Replacement Payment		$ 20,000	$ 20,000	$ -
Transfer to Solid Waste Fund Balance		$ -	$ 11,222	$ 11,222
Repayment General (Start)		$ 19,200	$ -	$ (19,200)
	Expenditures	$ 187,200	$ 178,600	$ (8,600)

Summary

Proposed Budget FY 2014-2015

General Fund	**Fund 1**	**$7,557,403**
CIP Fund	**Fund 33**	**$ 266,000**
School Fund	**Fund 21**	**$9,584,984**
Water Fund	**Fund 41**	**$ 853,582**
Solid Waste Fund	**Fund 420**	**$ 178,600**
Transfer to School Fund	*Fund 21*	($4,005,000)
Transfer from Water Fund	*Fund 41*	($267,200)
Total Town Budget		**$14,168,369**

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
011010	** REAL PROPERTY TAXES **									
011010-1991	REAL ESTATE - 1991									
011010-1992	REAL ESTATE - 1992									
011010-1993	REAL ESTATE - 1993									
011010-1994	REAL ESTATE - 1994									
011010-1995	REAL ESTATE - 1995									
011010-1996	REAL ESTATE - 1996									
011010-1997	REAL ESTATE - 1997									
011010-1998	REAL ESTATE - 1998									
011010-1999	REAL ESTATE - 1999									
011010-2000	2000 REAL ESTATE	229-	1,123							
011010-2001	2001 REAL ESTATE TAXES									
011010-2002	2002 REAL ESTATE TAXES	649-								
011010-2003	2003 REAL ESTATE TAXES		126-	233-						
011010-2004	2004 REAL ESTATE TAXES	42-	308-	345-			13-			
011010-2005	2005 REAL ESTATE TAX	858-	459-	127-			470-			
011010-2006	2006 REAL ESTATE	1,817-	55	421-			470-			
011010-2007	2007 REAL ESTATE TAXES	3,961-	4,456-	1,165-			548-			
011010-2008	2008 REAL ESTATE	19,362-	11,247-	5,101-			299-			
011010-2009	2009 REAL ESTATE TAX	20,171-	15,572-	6,709-			1,664-			
011010-2010	2010 REAL ESTATE TAX	1,921,503-	29,465-	10,465-			5,784-			
011010-2011	2011 REAL ESTATE TAX		1,889,655-	25,147-			8,509-			
011010-2012	2012 REAL ESTATE TAX			2,060,906-			20,516-			
011010-2013	2013 REAL ESTATE TAX				906,477-	906,477-	870,867-			
011010-2014	2014 REAL ESTATE TAXES							2,159,690-	2,159,690-	
	—TOTAL DEPARTMENT—	1,968,592-	1,950,110-	2,110,619-	906,477-	906,477-	909,140-	2,159,690-	2,159,690-	
011020	** PUBLIC SERVICE CORPORAT									
011020-0001	PUBLIC SVC TAX	67,808-	75,288-	87,138-	34,898-	34,898-	43,117-	83,606-	83,606-	
	—TOTAL DEPARTMENT—	67,808-	75,288-	87,138-	34,898-	34,898-	43,117-	83,606-	83,606-	
011030	** PERSONAL PROPERTY TAXES *									
011030-1998	PERSONAL PROPERTY - 1998	139-								
011030-1999	1999 PERSONAL PROPERTY	103-		221-						
011030-2001	2001 PERSONAL PROPERTY	66-								
011030-2002	2002 PERSONAL PROPERTY	337-	33-							
011030-2003	2003 PERSONAL PROPERTY	17-	30-							
011030-2004	2004 PERSONAL PROPERTY TAXES	15-	95-							
011030-2005	2005 PERSONAL PROPERTY TAX	504-	18-							
011030-2006	2006 PERSONAL PROPERTY TAXES	2,065-	171-	124-						
011030-2007	2007 PERSONAL PROPERTY	5,274-	7,667-	151-			88-			
011030-2008	2008 PERSONAL PROPERTY	7,815-	2,665-	363-			320-			
011030-2009	2009 PERSONAL PROPERTY TAX	14,464-	2,530-	3,523-			586-			
011030-2010	2010 PERSONAL PROPERTY TAX	2,617,170-	19,407-	2,209-			1,131-			
011030-2011	2011 PERSONAL PROPERTY TAX		2,575,544-	11,338-			2,500-			
011030-2012	2012 PERSONAL PROPERTY TAX			2,808,562-			4,277-			
011030-2013	2013 PERSONAL PROPERTY TAX				145,363-	145,363-	1,375,946-			
011030-2014	2014 PERSONAL PROPERTY TAXES							453,144-	453,144-	

		---- Prior Years ----			---- FY/2013 Current Year ----			---- FY/2014 Budget Year ----		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
	** PERSONAL PROPERTY TAXES *									
011030-8888	PPTRA TAX RELIEF FROM STATE			366,550-	366,550-	366,550-	366,550-	366,550-	366,550-	
011030-9999	PERSONAL PROPERTY - PRIOR YE									
	--TOTAL DEPARTMENT--	2,647,969-	2,608,160-	3,193,041-	511,913-	511,913-	1,751,398-	819,694-	819,694-	
011031	** MOBILE HOME TAXES **									
011031-2000	PERSONAL PROPERTY MOBILE HOM	26-								
	--TOTAL DEPARTMENT--	26-								
011040	** MACHINERY & TOOLS TAXES *									
011040-0001	CURRENT MACHINERY & TOOLS TA									
011040-2012	2012 MACHINERY AND TOOLS TAX									
011040-2013	2013 MACHINERY AND TOOLS TAX				1,268,298-	1,268,298-				
011040-2014	2014 MACHINERY AND TOOLS							2,459,638-	2,531,638-	
	--TOTAL DEPARTMENT--				1,268,298-	1,268,298-		2,459,638-	2,531,638-	
011060	** PENALTIES AND INTEREST **									
011060-0001	PENALTIES	25,522-	25,054-	25,947-	52,000-	52,000-	11,261-	52,000-	52,000-	
011060-0002	INTEREST	26,288-	27,649-	20,428-			13,821-			
	--TOTAL DEPARTMENT--	51,810-	52,703-	46,375-	52,000-	52,000-	25,082-	52,000-	52,000-	
	TOTAL - ** REAL PROPERTY TAXES **	4,736,205-	4,686,261-	5,437,173-	2,773,586-	2,773,586-	2,728,737-	5,574,628-	5,646,628-	
012000										
012010	** LOCAL SALES & USE TAX *									
012010-0001	LOCAL SALES AND USE TAX	195,113-	255,256-	232,371-	200,000-	200,000-	150,305-	220,000-	220,000-	
	--TOTAL DEPARTMENT--	195,113-	255,256-	232,371-	200,000-	200,000-	150,305-	220,000-	220,000-	
012020	** CONSUMER UTILITY TAX **									
012020-0001	CONSUMER UTILITY TAX	66,202-	66,494-	69,032-	67,500-	67,500-	46,095-	67,500-	67,500-	
012020-0002	911 TELEPHONE TAX									
012020-0003	UTILITY CONSUMPTION TAX (BPO	40,290-	52,136-	46,616-	47,500-	47,500-	30,325-	47,500-	47,500-	
012020-0004	NATURAL GAS TAX				30,000-	30,000-	14,027-	42,000-	42,000-	
	--TOTAL DEPARTMENT--	106,492-	118,630-	115,648-	145,000-	145,000-	90,447-	157,000-	157,000-	
012030	** BUSINESS LICENSES **									
012030-0001	BUSINESS LICENSES	155,594-	165,012-	172,261-	161,000-	161,000-	160,124-	165,000-	165,000-	
	--TOTAL DEPARTMENT--	155,594-	165,012-	172,261-	161,000-	161,000-	160,124-	165,000-	165,000-	
012050	** MOTOR VEHICLE LICENSES **									
012050-0001	MOTOR VEHICLE LICENSES	56,755-	52,275-	50,654-	53,000-	53,000-	44,893-	50,000-	50,000-	
	--TOTAL DEPARTMENT--	56,755-	52,275-	50,654-	53,000-	53,000-	44,893-	50,000-	50,000-	
012060	** BANK STOCK TAXES **									
012060-0001	BANK FRANCHISE FEES	25,482-	10,225-	10,510-	15,000-	15,000-		15,000-	15,000-	
	--TOTAL DEPARTMENT--	25,482-	10,225-	10,510-	15,000-	15,000-		15,000-	15,000-	

		—— Prior Years ——			—— FY/2013 Current Year ——			—— FY/2014 Budget Year ——		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
012070	** DEPT OF MOTOR VEHICLES **									
012070-0001	LIC AGENT PAYMENTS	45,992-	44,780-	44,775-	42,000-	42,000-	32,833-	44,000-	44,000-	
	—TOTAL DEPARTMENT—	45,992-	44,780-	44,775-	42,000-	42,000-	32,833-	44,000-	44,000-	
012100	** RESTAURANT TAXES **									
012100-0001	MEALS TAX	226,038-	246,254-	263,838-	236,000-	236,000-	178,203-	250,000-	250,000-	
	—TOTAL DEPARTMENT—	226,038-	246,254-	263,838-	236,000-	236,000-	178,203-	250,000-	250,000-	
TOTAL -		811,466-	892,432-	890,057-	852,000-	852,000-	656,805-	901,000-	901,000-	
013000										
013030	** PERMITS & OTHER LICENSES									
013030-0001	VARIANCE PERMITS	500-								
013030-0008	BUILDING PERMITS	14,786-	12,216-	23,229-	20,000-	20,000-	18,606-	20,000-	20,000-	
013030-0011	ZONING PERMITS	2,911-	6,510-	5,975-	6,000-	6,000-	3,275-	6,000-	6,000-	
013030-0012	ADVERTISING/ZONING PUBLIC HE	800-		600-	3,200-	3,200-	400-	3,200-	3,200-	
	—TOTAL DEPARTMENT—	18,997-	18,726-	29,804-	29,200-	29,200-	22,281-	29,200-	29,200-	
TOTAL -		18,997-	18,726-	29,804-	29,200-	29,200-	22,281-	29,200-	29,200-	
014000										
014010	** FINES AND FORFEITURES **									
014010-0001	COURT FINES & FORFEITURES	22,420-	25,483-	35,609-	30,000-	30,000-	33,065-	35,000-	35,000-	
014010-0002	PARKING FINES	275-	450-	550-			775-			
014010-0003	ACCIDENT/DRIVING REPORTS REQ	120-	180-	85-			55-			
014010-0004	DMV STOP FEE	3,000-	1,420-	160-			40-			
	—TOTAL DEPARTMENT—	25,815-	27,533-	36,404-	30,000-	30,000-	33,935-	35,000-	35,000-	
TOTAL -		25,815-	27,533-	36,404-	30,000-	30,000-	33,935-	35,000-	35,000-	
015000										
015010-0001	INTEREST - C&F - OPERATING	60,566-	46,319-	38,078-	47,000-	47,000-	24,877-	40,000-	40,000-	
	—TOTAL DEPARTMENT—	60,566-	46,319-	38,078-	47,000-	47,000-	24,877-	40,000-	40,000-	
015020	** REVENUE FROM USE OF PROPE									
015020-0001	RENT OF TOWN PROP.SCHOOL	13,310-	13,310-	13,310-	13,300-	13,300-	9,983-	13,300-	13,300-	
015020-0002	SALE OF CEMETERY PLOTS	15,500-	6,500-	21,500-	6,000-	6,000-	7,500-	6,000-	6,000-	
015020-0003	SALE OF TOWN PROPERTY	326,192-								
015020-0004	RENT OF TOWN PROPERTY 417 6T	2,750-								
015020-0006	RENT FROM INTERNATIONAL TRAI	124,827-	128,572-	132,429-	132,500-	132,500-	101,798-	135,960-	135,960-	
	—TOTAL DEPARTMENT—	482,579-	148,382-	167,239-	151,800-	151,800-	119,281-	155,260-	155,260-	
TOTAL -		543,145-	194,701-	205,317-	198,800-	198,800-	144,158-	195,260-	195,260-	

		—— Prior Years ——			—— FY/2013 Current Year ——			—— FY/2014 Budget Year ——		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
016000										
016120-0006	CHESTY PULLER DONATIONS	3,100-	2,550-	1,850-	2,600-	2,600-	275-	2,600-	2,600-	
016120-0007	CHESTY PULLER RUNNERS	3,963-	4,870-	5,185-	4,800-	4,800-	960-	6,365-	6,365-	
016120-0008	SALE OF T-SHIRTS				50-	50-		50-	50-	
	—TOTAL DEPARTMENT—	7,063-	7,420-	7,035-	7,450-	7,450-	1,235-	9,015-	9,015-	
TOTAL -		7,063-	7,420-	7,035-	7,450-	7,450-	1,235-	9,015-	9,015-	
018000										
018030	** EXPENDITURE REFUNDS **									
018030-0001	EXPENDITURE REFUNDS									
018030-0002	COMMUNITY ACTIVITIES	140-								
	--TOTAL DEPARTMENT--	140-								
018990	** MISCELLANEOUS **									
018990-0001	MISCELLANEOUS	35,702-	9,234-	108,383-	15,000-	15,000-	7,059-	15,000-	15,000-	
018990-0002	GIFTS/DONATIONS OVER $250.00									
018990-0003	GIFTS/DONATIONS UNDER $250.0									
018990-0011	INSURANCE EXP.REIMBURSEMENT	24,365-	889-	9,138-						
018990-0025	CASH DISCOUNTS TAKEN	19-	24-	130-			265-			
018990-0028	TRANSFER IN FROM IDA									
018990-0030	GRASS CUTTING ENFORCEMENT RE									
018990-0098	NSF CHECK FEES	400-	450-	275-			175-			
018990-6016	POLICE PATCH PROJECT DONATIO						3,146-			
	--TOTAL DEPARTMENT—	60,486-	10,597-	117,926-	15,000-	15,000-	10,645-	15,000-	15,000-	
TOTAL -		60,626-	10,597-	117,926-	15,000-	15,000-	10,645-	15,000-	15,000-	
022000										
022010	* NON-CATEGORICAL AID *									
022010-0005	VA COMMISSION OF THE ARTS	5,000-	5,000-	5,000-	5,000-	5,000-	5,000-	5,000-	5,000-	
022010-0006	ROLLING STOCK TAX	6,249-	6,046-	165-						
022010-0007	PPTRA TAX RELIEF FROM STATE	366,550-	366,550-							
	—TOTAL DEPARTMENT--	377,799-	377,596-	5,165-	5,000-	5,000-	5,000-	5,000-	5,000-	
022020-0002	HAZARD MITIGATION - STATE		11,518-	62,334-						
022020-0010	ASSET FORFEITURE- STATE	113-		1,228-						
	--TOTAL DEPARTMENT—	113-	11,518-	63,562-						
TOTAL -		377,912-	389,114-	68,727-	5,000-	5,000-	5,000-	5,000-	5,000-	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
024010	** LAW ENFORCEMENT GRANTS **									
024010-0001	LAW ENFORCEMENT GRANTS	1,489-		4,206-	21,580-	21,580-	18,408-	8,000-	8,000-	
024010-0003	599 FUND GRANT	73,688-	71,100-	71,100-	71,100-	71,100-	35,550-	71,100-	71,100-	
024010-0004	PUBLIC SAFETY SERVICES REIMB	10,000-	11,000-	10,000-	10,000-	10,000-		10,000-	10,000-	
024010-0006	911 WIRELESS BOARD FUNDING	37,756-	44,207-	36,158-	38,000-	38,000-	25,575-	38,000-	38,000-	
024010-0009	STATE COMMUNICATIONS TAX 3-0	91,664-	86,913-	89,584-	90,000-	90,000-	57,804-	90,000-	90,000-	
024010-0080	HAZARD MITIGATION GRANT- STA									
	--TOTAL DEPARTMENT--	214,597-	213,220-	211,048-	230,680-	230,680-	137,337-	217,100-	217,100-	
024020	**FIRE DEPARTMENT GRANTS **									
024020-0001	FIRE DEPARTMENT GRANTS	8,275-	17,676-	9,429-	8,000-	8,000-		8,000-	8,000-	
	--TOTAL DEPARTMENT--	8,275-	17,676-	9,429-	8,000-	8,000-		8,000-	8,000-	
TOTAL -		222,872-	230,896-	220,477-	238,680-	238,680-	137,337-	225,100-	225,100-	
034000										
034010-0001	POLICE GRANTS -FEDERAL	5,327-	7,801-							
034010-0080	HAZARD MITIGATION GRANT - FE									
	--TOTAL DEPARTMENT--	5,327-	7,801-							
TOTAL -		5,327-	7,801-							
041000										
041050-0001	TRANSFER IN FROM FUND BALANC									
041050-0002	TRANSFER IN FROM IDA/EDA	108,100-	108,100-	108,100-	108,000-	108,000-		79,000-	79,000-	
041050-0041	TRANSFER FROM WATER & SEWER	107,252-	122,973-	209,000-	267,200-	267,200-	267,200-	267,200-	267,200-	
041050-0420	TRANSF.IN FROM SOLID WASTE (			35,900-	19,200-	19,200-				
041050-9999	TRANSFER REVENUE FROM KW COU				3,052,534-	3,052,534-	3,255,944-	150,000-	150,000-	
	--TOTAL DEPARTMENT--	215,352-	231,073-	353,000-	3,446,934-	3,446,934-	3,523,144-	496,200-	496,200-	
TOTAL -		215,352-	231,073-	353,000-	3,446,934-	3,446,934-	3,523,144-	496,200-	496,200-	
TOTAL FOR FUND		7,024,780-	6,696,554-	7,365,920-	7,596,650-	7,596,650-	7,263,277-	7,485,403-	7,557,403-	

		----- Prior	Years -----		------ FY/2013	Current Year ------		------- FY/2014	Budget Year -------	
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
000999	** REVENUES - CI BOND FUND *									
015000										
015010-0001	INTEREST EARNED BOND FUND	16-								
015010-0002	TRANSFER IN FROM GENERAL			23,000-	46,000-	46,000-	46,000-	7,400-	7,400-	
015010-0003	TRANSFER IN FROM FUND BALANC							225,000-	225,000-	
015010-0010	VDOT RIVERWALK II	142,359-								
015010-0012	CDBG KIRBY			178,623-						
015010-0013	SIDEWALKS - SAFE ROUTE TO SC	1,149-		15,132-	151,026-	151,026-	7,145-			
015010-0016	CDBG KIRBY ST PHASE II			352,274-			19,266-			
015010-0017	RIVERWALK PHASE III PLANNING				80,000-	80,000-				
015010-0018	SIDEWALKS - PHASE II SAFE RO				83,615-	83,615-		33,600-	33,600-	
015010-0099	TRANSFER FROM WATER FUND									
	--TOTAL DEPARTMENT--	143,524-		569,029-	360,641-	360,641-	72,411-	266,000-	266,000-	
015020	** SECONDARY ROAD FUNDING **									
TOTAL -		143,524-		569,029-	360,641-	360,641-	72,411-	266,000-	266,000-	
018000	** MISCELLANEOUS REVENUE **									
018990-0001	W.P. CRAB CARNIVAL CONTRIBUT			20,000-						
	--TOTAL DEPARTMENT--			20,000-						
TOTAL - ** MISCELLANEOUS REVENUE **				20,000-						
024000										
024010-0008	BROADBAND STUDY GRANT -STATE	16,050-								
024010-0016	HAZARD MITIGATION (13) STATE			4,560-	109,250-	109,250-	73,015-			
024010-0017	HAZARD MITIGATION(13) PRIVAT				5,750-	5,750-	5,734-			
	--TOTAL DEPARTMENT--	16,050-		4,560-	115,000-	115,000-	78,749-			
TOTAL -		16,050-		4,560-	115,000-	115,000-	78,749-			
034000										
034010-0013	SAFE ROUTES TO SCHOOLS - FED		47,263-							
	--TOTAL DEPARTMENT--		47,263-							
TOTAL -			47,263-							
TOTAL FOR FUND		159,574-	47,263-	593,589-	475,641-	475,641-	151,160-	266,000-	266,000-	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
015000										
015010-0001	INTEREST ON BANK DEPOSITS									
016000										
016110	** CHARGES FOR W/S SERVICES									
016110-0001	WATER SERVICE CHARGES AFTE	593,881-	537,844-	520,697-	573,000-	573,000-	366,387-	516,808-	516,808-	
016110-0002	SEWER SERVICE FEES	5,217-	3,300-				52,605-			
016110-0003	PENALTY	29,731-	39,263-	48,226-	35,000-	35,000-	33,239-	35,000-	35,000-	
	—TOTAL DEPARTMENT—	628,829-	580,407-	568,923-	608,000-	608,000-	452,231-	551,808-	551,808-	
016120	** CONNECTION FEES **									
016120-0001	WATER CONNECTION FEES	2,500-	4,500-		1,000-	1,000-	2,000-	1,500-	1,500-	
016120-0003	FACILITY FEES	22,750-	28,000-		15,000-	15,000-	14,000-	10,500-	10,500-	
016120-0004	VOL REQ.WATER SERVICE ON/OFF	1,853-	1,606-	1,811-	1,500-	1,500-	1,443-	1,500-	1,500-	
016120-0005	WATER METER PURCHASE	1,270-	3,225-	500-	1,500-	1,500-	1,750-	1,500-	1,500-	
016120-0006	WATER CUTOFF NON-PAYMENT	5,683-	5,612-	5,422-	5,600-	5,600-	4,614-	5,600-	5,600-	
	—TOTAL DEPARTMENT—	34,056-	42,943-	7,733-	24,600-	24,600-	23,807-	20,600-	20,600-	
016190	** OTHER OPERATING CHARGES *									
016190-0001	MISC OPERATING CHARGES	18,934-		13,801			2,595			
016190-0003	WATER COURT FEES	1,049-	317-	112-	1,500-	1,500-	42-	1,500-	1,500-	
	—TOTAL DEPARTMENT—	19,983-	317-	13,689	1,500-	1,500-	2,553	1,500-	1,500-	
TOTAL -		682,868-	623,667-	562,967-	634,100-	634,100-	473,485-	573,908-	573,908-	
018000										
018990-0002	LEE STREET PROJ REVENUE 2009	155,876-								
018990-0011	INSURANCE EXP. REIMB	7,983-								
018990-0025	CASH DISCOUNTS TAKEN	6-	3-	25-			58-			
	—TOTAL DEPARTMENT—	163,865-	3-	25-			58-			
TOTAL -		163,865-	3-	25-			58-			
041000										
041050-0002	TRANSFER FROM WT FUND BALANC				156,200-	156,200-		279,674-	279,674-	
041050-0003	TRANSFER IN FROM CIP FUND BA	180,000-								
	—TOTAL DEPARTMENT—	180,000-			156,200-	156,200-		279,674-	279,674-	
TOTAL -		180,000-			156,200-	156,200-		279,674-	279,674-	
TOTAL FOR FUND		1,026,733-	623,670-	562,992-	790,300-	790,300-	473,543-	853,582-	853,582-	

		---- Prior Years ----			---- FY/2013 Current Year ----			---- FY/2014 Budget Year ----		
		Revenue FY/2010	Revenue FY/2011	Revenue FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
000999	** REVENUES - SOLID WASTE FU									
016000										
016110	** CHARGES FOR SOLID WASTE S									
016110-0001	SOLID WASTE CHARGES		87,049-	181,565-	171,000-	171,000-	131,658-	171,000-	171,000-	
016110-0003	PENALTY									
	--TOTAL DEPARTMENT--		87,049-	181,565-	171,000-	171,000-	131,658-	171,000-	171,000-	
016120	** FEES **									
016120-0001	DISCONTINUED FEE									
016120-0002	RECYCLING FEES (CARDBOARD) 2			2,661-			522-			
016120-0003	SELL OF TRASH CARTS (2012)									
	--TOTAL DEPARTMENT--			2,661-			522-			
016130-0001	RECYCLING (OCC/MIXED PAPER)				7,000-	7,000-		7,000-	7,000-	
016130-0002	RECYCLING (COMIX) (13)				600-	600-		600-	600-	
	--TOTAL DEPARTMENT--				7,600-	7,600-		7,600-	7,600-	
016190	** OTHER OPERATING CHARGES *									
TOTAL -			87,049-	184,226-	178,600-	178,600-	132,180-	178,600-	178,600-	
018990-0025	CASH DISCOUNT									
041050-0420	TRANSFER FROM SOLID WASTE (2									
042050-0002	TRANSFER IN FROM SW FUND BAL				8,600-	8,600-				
	--TOTAL DEPARTMENT--				8,600-	8,600-				
TOTAL - TRANSFER IN FROM SW FUND BAL					8,600-	8,600-				
TOTAL FOR FUND			87,049-	184,226-	187,200-	187,200-	132,180-	178,600-	178,600-	
FINAL TOTAL		8,211,087-	7,454,536-	8,706,727-	9,049,791-	9,049,791-	8,020,160-	8,783,585-	8,855,585-	

		---- Prior Years ----			---- FY/2013 Current Year ----			---- FY/2014 Budget Year ----		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
000999	*** Expenditures - General *									
011010	** TOWN COUNCIL **									
011010-1114	COMPENSATION - MAYOR									
011010-3160	PROFESSIONAL SERVICES	37,640	37,334	36,687	40,000	40,000	40,088	40,000	40,000	
011010-3161	LEGAL SERVICES- KW TAX			21,840			27,947			
011010-3500	PRINTING SERVICES	4,777	6,185	4,796	4,000	4,000	362	4,000	4,000	
011010-3600	ADVERTISING	8,709	9,587	6,688	5,000	5,000	2,676	5,000	5,000	
011010-5210	POSTAL SERVICE	321	364	379	500	500	310	500	500	
011010-5540	TRAVEL EXPENSE	2,822	1,907	2,820	3,500	3,500	3,021	3,500	3,500	
011010-5800	MISCELLANEOUS / MEETINGS/LUN	2,319	1,439	3,354	3,000	3,000	1,235	3,000	3,000	
011010-5810	DUES & SUBSCRIPTIONS	2,376	1,981	2,699	3,000	3,000	2,218	3,000	3,000	
011010-6001	SUPPLIES	846	708	2,177	1,000	1,000	132	1,000	1,000	
011010-6014	MISC-MEETING EXPENSES	1,137	834	836	1,000	1,000	689	1,000	1,000	
011010-8102	FURNITURE & FIXTURES			35			34			
011010-8103	COMMUNICATION EQUIPMENT	985	1,158	1,925	2,000	2,000	1,840	2,000	2,000	
	--TOTAL DEPARTMENT--	61,932	61,497	84,236	63,000	63,000	80,552	63,000	63,000	
TOTAL - **	TOWN COUNCIL **	61,932	61,497	84,236	63,000	63,000	80,552	63,000	63,000	
012010	** TOWN MANAGER **									
012010-1113	SALARIES & WAGES	141,915	152,405	165,899	165,323	165,323	128,665	172,565	172,565	
012010-1313	PART-TIME WAGES	4,340	4,358	821						
012010-2100	FICA	11,158	12,321	13,183	12,648	12,648	10,359	13,201	13,201	
012010-2210	PENSION PLAN	11,209	16,261	14,053	11,242	11,242	11,038	13,943	13,943	
012010-2300	MEDICAL INSURANCE	14,255	18,089	18,289	19,980	19,980	13,764	19,980	19,980	
012010-2400	LIFE INSURANCE	298	418	510	2,183	2,183		2,277	2,277	
012010-2450	TOWN MANAGER ALLOWANCE(07-20						127			
012010-2500	ICMA MATCH	1,200	1,200	1,200	1,200	1,200	3,635	4,200	4,200	
012010-2600	UNEMPLOYMENT INSURANCE	263	328	196	136	136		800	800	
012010-2700	WORKMEN'S COMPENSATION			201	300	300	206	300	300	
012010-2800	EMPLOYEE COMPENSATION	974	1,023	1,188	1,200	1,200	842	1,200	1,200	
012010-3160	PROFESSIONAL SERVICES	4,803	4,066	1,750	5,000	5,000	1,093	5,000	5,000	
012010-3310	VEHICLE MAINTENANCE - REPAIR	1,394	38	36						
012010-3500	PRINTING SERVICES	1,101	1,182	605	1,000	1,000	286	800	800	
012010-3600	ADVERTISING									
012010-5210	POSTAL SERVICES	1,432	1,370	620	1,000	1,000	361	800	800	
012010-5230	TELEPHONE SERVICES	2,337	3,193	2,501	2,500	2,500	1,167	2,500	2,500	
012010-5407	DATA PROCESSING EQUIPMENT	1,829	423	2,054	2,500	2,500		2,000	2,000	
012010-5420	LEASE/RENTAL OF BUILDINGS									
012010-5530	TRAINING	413	45		5,500	5,500	1,285	1,500	1,500	
012010-5540	TRAVEL EXPENSE	3,000	1,996	237	2,000	2,000	975	2,000	2,000	
012010-5800	MISCELLANEOUS/MEETINGS/LUNCH	932	341	623	1,000	1,000	215	800	800	
012010-5810	DUES & SUBSCRIPTIONS	641	1,143	1,258	2,000	2,000	1,305	1,500	1,500	
012010-6001	OFFICE SUPPLIES	1,682	435	698	1,000	1,000	455	1,000	1,000	
012010-6008	VEHICLE OPERATION-MAINT SUPP	147	767	800	3,300	3,300	38	3,300	3,300	
012010-6009	VEHICLE FUEL	293								

		----- Prior Years -----			------ FY/2013 Current Year ------			------ FY/2014 Budget Year ------		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
	** TOWN MANAGER **									
012010-6012	BOOKS & SUBSCRIPTIONS	241			200	200		200	200	
012010-6014	OPERATING SUPPLIES	1,488	489	351	1,000	1,000	268	800	800	
012010-6016	VEHICLE REPLACEMENT	17,008								
012010-8102	FURNITURE & FIXTURES	29	150	200	500	500		300	300	
012010-8103	COMMUNICATION EQUIPMENT	40	99		500	500	270	500	500	
	--TOTAL DEPARTMENT--	224,422	222,140	227,273	243,212	243,212	176,354	251,466	251,466	
012130	** TOWN TREASURER **									
012130-1114	SALARIES & WAGES	167,249	173,874	187,511	180,000	180,000	128,855	136,500	136,500	
012130-1314	PART TIME WAGES	9,496	6,982	6,994	15,000	15,000	11,689	20,000	20,000	
012130-2100	FICA	13,530	13,840	14,764	15,000	15,000	10,644	12,600	12,600	
012130-2210	PENSION PLAN	17,438	19,270	15,300	12,500	12,500	10,968	11,000	11,000	
012130-2300	MEDICAL INSURANCE	23,665	25,171	24,820	26,700	26,700	16,675	20,000	20,000	
012130-2400	LIFE INSURANCE	465	477	555	2,200	2,200		1,800	1,800	
012130-2500	ICMA MATCH	1,310	1,240	1,165	1,600	1,600	800	1,200	1,200	
012130-2600	UNEMPLOYMENT INSURANCE	308	349	276	400	400	48	1,000	1,000	
012130-2700	WORKMEN'S COMPENSATION			197	300	300	186	200	200	
012130-2800	EMPLOYEE COMPENSATION	1,584	1,584	1,584	1,600	1,600	1,023	1,200	1,200	
012130-3120	PROFESSIONAL SERVICES	14,622	10,735	14,780	6,900	6,900	6,591	2,000	2,000	
012130-3500	PRINTING SERVICES	1,979	1,863	2,233	2,000	2,000	1,780	2,300	2,300	
012130-3600	ADVERTISING		75		200	200	101	200	200	
012130-5210	POSTAL SERVICE	1,856	3,825	3,713	3,900	3,900	1,327	3,900	3,900	
012130-5230	TELEPHONE SERVICE	1,890	1,953	1,623	2,000	2,000	1,497	2,000	2,000	
012130-5402	DMV EXPENSES	6,948	2,911	2,551	3,600	3,600	1,878	3,000	3,000	
012130-5406	DATA PROCESSING LEASE	6,259	3,022	2,208	2,350	2,350	2,004	2,300	2,300	
012130-5530	TRAINING	285	201	530	500	500	166	500	500	
012130-5540	TRAVEL EXPENSE	555	73	105	700	700	153	700	700	
012130-5810	DUES & SUBSCRIPTIONS	1,222	891	754	1,100	1,100	834	600	600	
012130-6001	OFFICE SUPPLIES	4,066	6,267	5,502	6,300	6,300	3,120	3,500	3,500	
012130-6002	FINANCIAL INSTITUTION FEES							8,000	8,000	
012130-8102	OFFICE EQUIPMENT	120	180		700	700		700	700	
012130-8103	COMMUNICATION EQUIPMENT	586	1,542	1,073	1,000	1,000	448	1,000	1,000	
012130-8107	DATA PROCESSING EQUIPMENT	5,412	18,295	8,544	12,200	12,200	6,563	8,500	8,500	
	--TOTAL DEPARTMENT--	280,845	294,620	296,782	298,750	298,750	207,350	244,700	244,700	
012160	** HUMAN RESOURCES **									
012160-1114	SALARIES & WAGES						12,722	52,000	52,000	
012160-1314	PART TIME WAGES									
012160-2100	FICA						865	3,978	3,978	
012160-2210	PENSION PLAN						974	4,182	4,182	
012160-2300	MEDICAL INSURANCE						2,209	6,660	6,660	
012160-2400	LIFE INSURANCE							683	683	
012160-2500	ICMA MATCH						400	400	400	
012160-2600	UNEMPLOYMENT INSURANCE							250	250	
012160-2700	WORKMEN'S COMPENSATION							100	100	
012160-2800	EMPLOYEE COMPENSATION						99	400	400	
012160-3120	PROFESSIONAL SERVICES							1,000	1,000	

		----- Prior	Years -----		------ FY/2013	Current Year ------		------ FY/2014	Budget Year ------	
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
	** HUMAN RESOURCES **									
012160-3121	RISK MANAGEMENT							500	500	
012160-3500	PRINTING SERVICES							500	500	
012160-3600	ADVERTISING							100	100	
012160-5210	POSTAL SERVICE							400	400	
012160-5230	TELEPHONE SERVICE							600	600	
012160-5406	DATA PROCESSING LEASE							1,300	1,300	
012160-5530	TRAINING							1,500	1,500	
012160-5540	TRAVEL EXPENSE							500	500	
012160-5810	DUES & SUBSCRIPTIONS							600	600	
012160-6001	OFFICE SUPPLIES							1,000	1,000	
012160-6002	FINANCIAL INSTITUTION FEES							760	760	
012160-8102	OFFICE EQUIPMENT							1,000	1,000	
012160-8103	COMMUNICATION EQUIPMENT							200	200	
012160-8107	DATA PROCESSING EQUIPMENT							3,700	3,700	
012160-8202	FURNITURE AND FIXTURES									
	--TOTAL DEPARTMENT--						17,269	82,313	82,313	
TOTAL - **	TOWN MANAGER **	505,267	516,760	524,055	541,962	541,962	400,973	578,479	578,479	
013010	** ELECTORAL BOARD & OFFICIA									
030310	** PUBLIC SAFETY **									
030310-3160	COURT APP.COUNSEL/TOWN ORDIA	1,815	1,440	1,200	2,000	2,000	1,808	2,000	2,000	
	--TOTAL DEPARTMENT--	1,815	1,440	1,200	2,000	2,000	1,808	2,000	2,000	
030320	** FIRE DEPARTMENT **									
030320-6014	FIRE DEPARTMENT COMPENSATION	100,000	100,000	100,000	100,000	100,000	75,000	100,000	100,000	
030320-6015	FIRE DEPT CAPITAL CONTRIBUTI		12,500							
	--TOTAL DEPARTMENT--	100,000	112,500	100,000	100,000	100,000	75,000	100,000	100,000	
030330	** EMERGENCY COMMUNICATIONS									
030330-1150	SALARIES & WAGES	135,470	128,419	41,973			4,099			
030330-1250	OVERTIME WAGES	5,407	5,751							
030330-1350	PART TIME WAGES	15,678	23,285	4,119			1,161			
030330-2100	FICA	11,876	11,889	3,528			402			
030330-2210	PENSION PLAN	14,006	14,457	1,060						
030330-2300	MEDICAL INSURANCE	27,734	26,348	1,623						
030330-2400	LIFE INSURANCE	374	360	107						
030330-2500	ICMA MATCH	260	260	150						
030330-2600	UNEMPLOYMENT INSURANCE	377	523	83			38			
030330-2700	WORKMEN'S COMPENSATION									
030330-2800	EMPLOYEE COMPENSATION	1,469	1,188	66						
030330-3310	PROFESSIONAL SERVICES	2,065	1,909							
030330-3312	KING WILLIAM SERVICES			40,000	40,000	40,000	40,000	40,000	40,000	
030330-3313	ADDITIONAL PSAP FUNDS TO K.W			17,700	17,000	17,000		17,700	17,700	
030330-3320	EQUIPMENT REPAIR & MAINTENAN	29,750	6,675	195	2,000	2,000		500	500	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
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	** EMERGENCY COMMUNICATIONS									
030330-3600	ADVERTISING	49								
030330-5210	POSTAL SERVICE	203	187							
030330-5230	TELEPHONE SERVICE (includes	7,133	7,240	1,351	2,000	2,000	867	1,500	1,500	
030330-5540	TRAVEL & TRAINING	236	3,467							
030330-5810	DUES & SUBSCRIPTIONS	1,440	1,440							
030330-6001	OFFICE SUPPLIES	2,285	1,856	31						
030330-8102	OFFICE EQUIPMENT	1,571	1,998							
030330-8103	COMMUNICATION EQUIPMENT		1,500							
	—TOTAL DEPARTMENT—	257,383	238,752	111,986	61,000	61,000	46,567	59,700	59,700	
	TOTAL - ** PUBLIC SAFETY **	359,198	352,692	213,186	163,000	163,000	123,375	161,700	161,700	
031700	** POLICE DEPARMENT **									
031700-1139	SALARIES AND WAGES	368,855	391,892	380,379	402,649	402,649	293,855	409,099	409,099	
031700-1250	OVERTIME WAGES	21,233	25,162	29,462	27,500	27,500	27,237	27,500	27,500	
031700-1300	OFFICERS- PART TIME	23,716	24,462	52,609	8,000	8,000	18,097	8,000	8,000	
031700-1301	PART-TIME - GRANT	1,599	1,577	4,253	3,500	3,500		8,000	8,000	
031700-2100	FICA	30,893	33,239	33,599	34,791	34,791	24,453	34,012	34,012	
031700-2210	PENSION PLAN VRS	38,193	40,275	23,548	27,462	27,462	20,522	33,055	33,055	
031700-2211	VRS - LEOS RETIREMENT				30,448	30,448				
031700-2300	MEDICAL INSURANCE	45,368	48,352	37,679	66,600	66,600	33,320	59,940	59,940	
031700-2401	LIFE INSURANCE	1,019	1,017	894	5,048	5,048		5,400	5,400	
031700-2500	ICMA MATCH	1,060	1,460	1,600	4,000	4,000	1,860	4,000	4,000	
031700-2600	UNEMPLOYMENT INSURANCE	682	723	731	790	790	241	2,376	2,376	
031700-2710	WORKERS COMPENSATION			8,200	11,478	11,478	10,469	11,990	11,990	
031700-2800	EMPLOYEE COMPENSATION	2,954	2,838	1,980	4,000	4,000	1,403	4,000	4,000	
031700-3160	PROFESSIONAL SERVICES OTHER	406	380	9,645	800	800	5,239	19,500	19,500	
031700-3170	PAYMENT TO TRAINING ACADEMY	1,980	2,003	2,313	2,900	2,900	3,286	3,210	3,210	
031700-3171	CAREER DEVELOPMENT		207	1,190	2,200	2,200	493			
031700-3172	COMPUTER EQUIPMENT	761	4,036	3,377	1,500	1,500	2,107	750	750	
031700-3173	IBR SOFTWARE UPGRADES				1,900	1,900				
031700-3310	REPAIR AND MAINTENANCE	15,296	11,670	14,745	9,500	9,500	5,884	8,000	8,000	
031700-3600	ADVERTISING	124	312	630	800	800	120	400	400	
031700-5210	POSTAL SERVICES	270	301	332	500	500	286	450	450	
031700-5230	TELECOMMUNICATIONS	8,067	8,065	11,336	12,800	12,800	7,622	11,950	11,950	
031700-5530	TRAVEL (SUBSISTENCE & LODGIN	179	1,407	275	2,500	2,500	1,094	1,500	1,500	
031700-5540	TRAVEL (CONVENTION & EDUCATI	185	589		3,450	3,450		2,500	2,500	
031700-5810	DUES & ASSOCIATION MEMBERSHI	470	390	640	900	900	395	600	600	
031700-6001	OFFICE SUPPLIES	1,602	1,512	5,515	3,500	3,500	3,295	3,000	3,000	
031700-6007	REPAIR & MAINTENANCE SUPPLIE			130						
031700-6008	VEHICLE FUEL	17,780	22,534	20,989	19,000	19,000	14,003	21,200	21,200	
031700-6009	VEHICLE & POWERED EQUIP. SUP	1,576	2,611		1,000	1,000		1,000	1,000	
031700-6010	POLICE SUPPLIES	2,200	673	7,717	2,800	2,800	8,703	5,000	5,000	
031700-6011	UNIFORMS & WEARING APPAREL	1,351	3,284	8,017	18,564	18,564	3,032	7,000	7,000	
031700-6012	BOOKS & SUBSCRIPTIONS	510	839		600	600		500	500	

		---- Prior Years ----			---- FY/2013 Current Year ----			---- FY/2014 Budget Year ----		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
	** POLICE DEPARMENT **									
031700-6014	OTHER OPERATING SUPPLIES	5		238			193			
031700-6015	SAFETY EQUIPMENT APPAREL	1,500	113	2,421	2,000	2,000		500	500	
031700-6016	POLICE PATCH PROJECT (KOMAN)						196			
031700-8201	LAPTOP COMMUNICATIONS COST (			1,088						
031700-8203	COMMUNICATION EQUIPMENT	434	598	468	1,400	1,400	1,191	1,400	1,400	
031700-8207	NARCOTICS TASK FORCE	1,875	1,500	1,500	1,900	1,900	1,500	1,500	1,500	
031700-8209	REGIONAL INTELLIGENCE	5,098	5,098	3,450	6,960	6,960	3,450	4,950	4,950	
031700-8210	ALARM MONITORING FEES	240	300	240	300	300	180	360	360	
031700-8211	AUXILARY OFFICERS EQUIP/TRAI	75			2,000	2,000	3,412	1,500	1,500	
031700-8212	TECHNOLOGY GRANT FUNDS	6,531			19,534	19,534	19,293			
031700-8213	OFFICE COPIER LEASE ((13)							1,000	1,000	
031700-8214	TELEPHONE REPLACEMENT (13)									
031700-8215	VEHICLE REPLACEMENT	41,691								
	—TOTAL DEPARTMENT—	645,778	639,419	671,190	745,574	745,574	516,431	705,142	705,142	
	TOTAL - ** POLICE DEPARMENT **	645,778	639,419	671,190	745,574	745,574	516,431	705,142	705,142	
040330	** BUILDING OFFICIAL **									
040330-1113	SALARIES AND WAGES	46,162	47,302	50,035	49,950	49,950	37,455	51,757	51,757	
040330-1313	PART-TIME WAGES									
040330-2100	FICA	3,540	3,627	3,836	3,900	3,900	2,880	3,950	3,950	
040330-2210	PENSION PLAN	4,840	5,736	4,244	3,400	3,400	3,274	4,182	4,182	
040330-2300	MEDICAL INSURANCE	5,617	6,065	5,749	6,100	6,100	4,298	6,660	6,660	
040330-2400	LIFE INSURANCE	129	132	154	700	700		683	683	
040330-2500	ICMA MATCH	400	400	400	400	400	400	400	400	
040330-2600	UNEMPLOYMENT INSURANCE	66	70	58	450	450		250	250	
040330-2700	WORKMEN'S COMPENSATION			641	700	700		850	850	
040330-2800	EMPLOYEE COMPENSATION	396	396	396	400	400	281	400	400	
040330-3160	PROFESSIONAL SERVICES	667	550	185	5,000	5,000		5,000	5,000	
040330-3310	VEHICLE MAINTENANCE - REP	181	21	14	500	500	59	500	500	
040330-3500	PRINTING SERVICE	1,060	1,122	404	1,000	1,000	164	1,000	1,000	
040330-3600	ADVERTISING			500	500	500		500	500	
040330-5210	POSTAL SERVICES	266	273	226	600	600	233	600	600	
040330-5230	TELEPHONE SERVICES	2,615	2,769	2,073	2,700	2,700	1,186	2,700	2,700	
040330-5407	DATA PROCESSING EQUIPMENT	1,320								
040330-5530	TRAINING	283	330	230	1,000	1,000	255	1,000	1,000	
040330-5540	TRAVEL EXPENSE	213	75	198	500	500	338	500	500	
040330-5800	MISCELLANEOUS	20		101	1,000	1,000		1,000	1,000	
040330-5810	DUES AND SUBSCRIPTIONS	637	637	712	1,000	1,000	652	1,000	1,000	
040330-6001	OFFICE SUPPLIES	582	578	916	1,000	1,000	412	1,000	1,000	
040330-6008	VEHICLE OPERATION-MAINT SE	688	956	703	1,000	1,000	500	1,000	1,000	
040330-6012	BOOKS AND SUBSCRIPTIONS	621	989		1,500	1,500		1,500	1,500	
040330-6014	OPERATING SUPPLIES	165	144		500	500		500	500	
040330-8102	FURNITURE AND FIXTURES		150		300	300		300	300	
040330-8103	COMMUNICATION EQUIPMENT	459	442	483	600	600	216	600	600	
	—TOTAL DEPARTMENT—	70,927	72,764	72,258	84,700	84,700	52,603	87,832	87,832	

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040340	*** COMMUNITY DEVELOPMENT **									
040340-1113	SALARIES & WAGES	42,107	44,301	47,067	45,538	45,538	35,143	46,677	46,677	
040340-1313	PART-TIME WAGES									
040340-2100	FICA	3,016	3,180	3,425	3,555	3,555	2,548	3,570	3,570	
040340-2210	PENSION PLAN	4,414	4,879	3,871	3,100	3,100	2,986	3,771	3,771	
040340-2300	MEDICAL INSURANCE	6,060	6,660	6,660	6,660	6,660	4,718	6,660	6,660	
040340-2400	LIFE INSURANCE	118	121	140	580	580		616	616	
040340-2500	ICMA MATCH	400	400	400	400	400	400	400	400	
040340-2600	UNEMPLOYMENT INSURANCE	66	70	58	100	100		250	250	
040340-2700	WORKMEN'S COMPENSATION			585	700	700	556	750	750	
040340-2800	EMPLOYEE COMPENSATION	396	396	396	400	400	281	400	400	
040340-3160	PROFESSIONAL SERVICES	4,119	2,196	8,203	5,000	5,000	3,245	5,000	5,000	
040340-3310	VEHICLE MAINTENANCE	49	44		500	500	16	500	500	
040340-3500	PRINTING SERVICES	1,371	1,261	743	2,000	2,000	416	2,000	2,000	
040340-3600	ADVERTISING	2,502	46	75	500	500		500	500	
040340-5210	POSTAL SERVICES	666	746	720	800	800	361	800	800	
040340-5230	TELEPHONE SERVICES	2,996	2,647	2,368	3,000	3,000	1,103	3,000	3,000	
040340-5407	DATA PROCESSING EQUIPMENT	1,364	5,042	3,383	5,000	5,000	3,816	5,000	5,000	
040340-5530	TRAINING	118	510	150	1,600	1,600	10	1,600	1,600	
040340-5540	TRAVEL EXPENSE	825	426	160	1,000	1,000	119	1,000	1,000	
040340-5800	MISCELLANEOUS				100	100		100	100	
040340-5810	DUES & SUBSCRIPTIONS	255	280	390	500	500	400	500	500	
040340-6001	OFFICE SUPPLIES	1,540	1,496	1,067	1,000	1,000	800	1,000	1,000	
040340-6008	VEHICLE OPERATION	69	36	396	500	500		500	500	
040340-6009	VEHICLE FUEL	76			500	500		500	500	
040340-6012	BOOKS & SUBSCRIPTIONS	178			500	500		500	500	
040340-6014	OPERATING SUPPLIES	1,130			1,200	1,200		1,200	1,200	
040340-8102	FURNITURE & FIXTURES				500	500		500	500	
040340-8103	COMMUNICATION EQUIPMENT				500	500	67	500	500	
	--TOTAL DEPARTMENT--	73,835	74,737	80,257	85,733	85,733	56,985	87,794	87,794	
040350	** ECONOMIC DEVELOPMENT **									
040350-1113	SALARIES AND WAGES	58,820	49,345							
040350-1313	PART-TIME WAGES									
040350-2100	FICA	3,827	3,219							
040350-2210	PENSION PLAN	5,998	4,611							
040350-2300	MEDICAL INSURANCE	6,060	4,995							
040350-2400	LIFE INSURANCE	160	123							
040350-2500	ICMA MATCH									
040350-2600	UNEMPLOYMENT INSURANCE	66	70							
040350-2700	WORKMEN'S COMPENSATION									
040350-2800	EMPLOYEE COMPENSATION									
040350-3160	PROFESSIONAL SERVICES	1,234	970	18,000	24,000	24,000	16,000	24,000	24,000	
040350-3500	PRINTING SERVICES	1,102	1,122	198	500	500	162			
040350-3600	ADVERTISING	40	131		1,000	1,000				
040350-3601	BUSINESS RECRUITMENT				1,000	1,000				
040350-3602	MARKETING	8,750	1,000	82	3,000	3,000	2,900	3,000	3,000	
040350-3603	BUSINESS RETENTION/EXPANSION				1,000	1,000				

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	** ECONOMIC DEVELOPMENT **									
040350-5210	POSTAL SERVICE	354	214	173	500	500	171	500	500	
040350-5230	TELEPHONE SERVICES	3,114	2,467	1,149	1,000	1,000	114	500	500	
040350-5530	TRAINING	915	625							
040350-5540	TRAVEL EXPENSE	417	43							
040350-5800	MISCELLANEOUS/MEETINGS/LUNCH	579	622	19						
040350-5810	DUES & SUBSCRIPTIONS	595	345	345	500	500				
040350-6001	OFFICE SUPPLIES	1,622	550	14	200	200				
	—TOTAL DEPARTMENT—	93,653	70,452	19,980	32,700	32,700	19,347	28,000	28,000	
	TOTAL - ** BUILDING OFFICIAL **	238,415	217,953	172,495	203,133	203,133	128,935	203,626	203,626	
041010	** PUBLIC WORKS **									
041010-1190	SALARIES & WAGES	87,394	83,332	91,507	114,200	114,200	78,959	115,600	115,600	
041010-1290	OVERTIME PAY	287	835	310	2,000	2,000	648	2,000	2,000	
041010-2100	FICA	6,696	6,443	7,053	8,700	8,700	6,063	8,800	8,800	
041010-2210	PENSION PLAN	9,310	9,412	7,649	7,800	7,800	6,854	9,337	9,337	
041010-2300	MEDICAL INSURANCE	11,923	11,662	12,409	20,000	20,000	11,522	20,000	20,000	
041010-2400	LIFE INSURANCE	248	233	277	1,500	1,500		1,525	1,525	
041010-2500	ICMA MATCH	400	400	400	1,200	1,200	400	1,200	1,200	
041010-2600	UNEMPLOYMENT INSURANCE	155	168	182	900	900	5	800	800	
041010-2700	WORKMEN'S COMPENSATION			1,299	1,800	1,800	1,938	1,800	1,800	
041010-2800	EMPLOYEE COMPENSATION	660	413	396	1,200	1,200	479	1,200	1,200	
041010-3160	PROFESSIONAL SERVICES	696	449	2,000	2,000	2,000	16	2,000	2,000	
041010-3320	VEHICLE REPAIR & MAINTENANCE	7,171	4,477	3,595	4,000	4,000	1,394	4,000	4,000	
041010-3600	ADVERTISING		77		500	500	266	500	500	
041010-5230	TELEPHONE SERVICE	4,061	3,957	4,120	4,700	4,700	2,399	4,000	4,000	
041010-5530	TRAINING				1,000	1,000	300	1,000	1,000	
041010-5540	TRAVEL EXPENSE				500	500	12	500	500	
041010-6001	OFFICE SUPPLIES	815	1,107	342	1,500	1,500	407	1,500	1,500	
041010-6008	VEHICLE FUEL	5,683	9,287	6,785	7,000	7,000	5,418	7,000	7,000	
041010-6011	WEARING APPAREL	1,190	1,448	1,972	1,900	1,900	1,690	1,900	1,900	
041010-6014	OTHER OPERATING SUPPLIES	5,285	2,077	2,074	2,000	2,000	1,129	2,000	2,000	
041010-8102	FURNITURE & FIXTURES	901	877		1,000	1,000	13	1,000	1,000	
041010-8103	COMMUNICATION EQUIPMENT	495	1,188	1,009	1,300	1,300	733	1,000	1,000	
041010-8108	NEW EQUIPMENT/TOOL PURCHASE	55,895	29,863	22,155	2,000	2,000	2,948	3,500	3,500	
041010-8109	SAFETY EQUIPMENT	1,439	1,436	1,655	3,000	3,000	1,001	3,000	3,000	
	—TOTAL DEPARTMENT—	200,704	169,141	167,189	191,700	191,700	124,594	195,162	195,162	
041020	** STREETS & ALLEYS **									
041020-1190	SALARIES & WAGES	133,118	124,112	145,990	150,500	150,500	97,914	146,000	146,000	
041020-1290	OVERTIME WAGES	1,628	2,072	2,288	3,000	3,000	2,668	3,000	3,000	
041020-2100	FICA	9,713	9,021	10,797	11,500	11,500	7,249	11,200	11,200	
041020-2210	PENSION PLAN	14,025	13,532	12,388	10,300	10,300	8,438	11,796	11,796	
041020-2300	MEDICAL INSURANCE	27,636	26,240	30,509	33,300	33,300	19,207	33,300	33,300	
041020-2400	LIFE INSURANCE	373	339	449	2,000	2,000		1,927	1,927	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
	** STREETS & ALLEYS **									
041020-2500	ICMA MATCH				2,000	2,000		2,000	2,000	
041020-2600	UNEMPLOYMENT INSURANCE	322	347	358	1,300	1,300	72	1,200	1,200	
041020-2700	WORKMEN'S COMPENSATION			7,577	7,500	7,500	7,501	7,300	7,300	
041020-2800	EMPLOYEE COMPENSATION	1,353	891	1,733	2,000	2,000	809	2,000	2,000	
041020-3101	MOSQUITO CONTROL	249	3,871		4,000	4,000	3,523	4,000	4,000	
041020-3160	PROFESSIONAL SERVICES	3,433	10,138	14,208	10,000	10,000	5,883	10,000	10,000	
041020-3170	STREETS & ALLEYS REP & MAINT	7,374	3,389	4,380	8,000	8,000	3,727	8,000	8,000	
041020-3310	VEHICLE REPAIR & MAINTENANCE	435					92			
041020-5110	ELECTRICAL SERVICE	50,825	55,655	54,961	55,000	55,000	36,631	55,000	55,000	
041020-6007	EQUIP REP & MAINT SUPPLIES	9,253	8,329	13,127	7,000	7,000	13,721	10,000	10,000	
041020-6008	EQUIPMENT FUEL	3,549	3,263	5,179	5,000	5,000	1,270	5,000	5,000	
041020-6011	WEARING APPAREL	3,746	3,919	5,227	4,800	4,800	2,458	4,800	4,800	
041020-6014	OTHER OPERATING SUPPLIES	247	141	518	1,000	1,000	444	1,000	1,000	
041020-8101	EQUIPMENT/TOOL PURCHASE	217	5,754	1,129	5,000	5,000	4,535	4,000	4,000	
041020-8102	HEAVY TRUCK FUEL	10,110	11,426	10,277	11,000	11,000	7,208	9,000	9,000	
041020-8103	SIDEWALK IMPROVEMENTS	1,609	800	3,906	10,000	10,000		10,000	10,000	
041020-8104	HEAVY REPAIR/MAINTENANCE	5,437	9,444	4,102	5,000	5,000	7,311	5,000	5,000	
041020-8105	PROPERTY MAINTENANCE	6,812	457	3,333	5,000	5,000	472	5,000	5,000	
041020-8109	WASTE DISPOSAL FEES									
	—TOTAL DEPARTMENT—	291,464	293,140	332,436	354,200	354,200	231,133	350,523	350,523	
TOTAL - ** PUBLIC WORKS **		492,168	462,281	499,625	545,900	545,900	355,727	545,685	545,685	
042030	** REFUSE COLLECTION/DISPOSA									
042030-1190	SALARIES & WAGES - REFUSE (D	63,278	31,778							
042030-1290	OVERTIME PAY	4,280	940							
042030-2100	FICA	4,738	2,264							
042030-2210	PENSION PLAN	6,525	3,388							
042030-2300	MEDICAL INSURANCE	16,211	8,212							
042030-2400	LIFE INSURANCE	174	90							
042030-2500	ICMA MATCH	800								
042030-2600	UNEMPLOYMENT INSURANCE	183	163							
042030-2700	WORKMEN'S COMPENSATION									
042030-2800	EMPLOYEE COMPENSATION	363								
042030-3310	VEHICLE REPAIR & MAINTENANCE	23,849	21,027				45			
042030-3600	ADVERTISING		247							
042030-6007	EQUIPMENT REPAIR & MAINT SUP									
042030-6009	VEHICLE FUEL	12,286	7,400							
042030-6011	WEARING APPAREL	2,351	1,662							
042030-6014	OTHER OPERATING SUPPLIES	110	333							
042030-6015	VEHICLE / EQUIPMENT PURCHASE	159,700								
042030-8101	TRASH / RECYCLING RECEPTACLE	3,385	1,013				538			
	—TOTAL DEPARTMENT—	298,233	78,517				583			
TOTAL - ** REFUSE COLLECTION/DISPOSA		298,233	78,517				583			

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
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043020	** GENERAL PROPERTIES **									
043020-1190	SALARIES & WAGES	84,567	87,001	92,607	91,700	91,700	68,578	92,700	92,700	
043020-1290	OVERTIME PAY	1,321	1,962	1,051	3,000	3,000	1,327	3,000	3,000	
043020-2100	FICA	6,442	6,851	7,147	7,000	7,000	5,341	7,100	7,100	
043020-2210	PENSION PLAN	8,496	9,996	7,788	6,300	6,300	5,956	7,493	7,493	
043020-2300	MEDICAL INSURANCE	21,584	24,777	24,412	26,700	26,700	17,752	26,700	26,700	
043020-2400	LIFE INSURANCE	228	247	283	1,200	1,200		1,224	1,224	
043020-2500	ICMA MATCH	450	800	400	1,600	1,600	400	1,600	1,600	
043020-2600	UNEMPLOYMENT INSURANCE	219	307	259	800	800	49	1,000	1,000	
043020-2700	WORKMEN'S COMPENSATION			1,772	2,200	2,200	1,833	2,200	2,200	
043020-2800	EMPLOYEE COMPENSATION	743	545	611	1,600	1,600	297	1,600	1,600	
043020-3102	RENTAL PROPERTY	36,000	36,000	36,000	36,000	36,000	28,890	23,000	23,000	
043020-3310	PROFESSIONAL SERVICES	12,367	6,571	7,542	7,500	7,500	7,966	7,500	7,500	
043020-3330	PROPERTY MAINTENANCE SUPPLIE	10,721	5,700	3,982	8,000	8,000	4,837	8,000	8,000	
043020-3331	RECREATION COMPLEX	9,475	5,098	5,931	13,300	13,300	8,808	13,300	13,300	
043020-5110	ELECTRICAL SERVICE	23,156	23,835	27,373	25,000	25,000	19,075	25,000	25,000	
043020-5120	HEATING FUEL	4,216	2,181	1,933	4,000	4,000	1,287	3,000	3,000	
043020-5130	WATER & SEWER SERVICE	4,207	4,343	5,698	5,300	5,300	3,660	5,400	5,400	
043020-6005	HOUSEKEEPING SUPPLIES	3,889	4,480	2,736	4,500	4,500	2,772	4,500	4,500	
043020-6009	EQUIPMENT FUEL	1,235	2,706	1,830	2,500	2,500	1,024	2,500	2,500	
043020-6011	WEARING APPAREL	2,561	2,854	3,199	3,100	3,100	2,169	3,100	3,100	
043020-6014	OTHER OPERATING SUPPLIES	490	272	472	500	500	108	500	500	
043020-8101	EQUIPMENT / TOOLS PURCHASE	10,987	8,618	1,601	2,000	2,000	389	4,000	4,000	
	--TOTAL DEPARTMENT--	243,354	235,144	234,627	253,800	253,800	182,518	244,417	244,417	
	TOTAL - ** GENERAL PROPERTIES **	243,354	235,144	234,627	253,800	253,800	182,518	244,417	244,417	
070710	** LIBRARY **									
070710-3110	REPAIR & MAINTENANCE	3,758	2,327	12,394	6,000	6,000	2,234	6,000	6,000	
070710-5110	ELECTRICAL SERVICE	8,525	8,183	8,149	8,600	8,600	5,126	8,300	8,300	
	--TOTAL DEPARTMENT--	12,283	10,510	20,543	14,600	14,600	7,360	14,300	14,300	
	TOTAL - ** LIBRARY **	12,283	10,510	20,543	14,600	14,600	7,360	14,300	14,300	
071080	** CEMETERY **									
071080-3110	REPAIR AND MAINTENANCE SERVI			5,943	3,000	3,000		3,000	3,000	
071080-3111	W P CEMETERY FOUNDATION			9,000	9,000	9,000		9,000	9,000	
071080-3112	CONTRACT SERVICES	16,490	17,945	15,870	18,700	18,700	6,800	15,000	15,000	
071080-3160	CORPORATE MAINTENANCE				200	200		200	200	
071080-3600	ADVERTISING			172	100	100		100	100	
071080-6014	OTHER OPERATING SUPPLIES		10				30			
	--TOTAL DEPARTMENT--	16,490	17,955	30,985	31,000	31,000	6,830	27,300	27,300	
071090	*** NON-DEPARTAMENTAL EXPEN									

Account	Description	Prior Years Expenditure FY/2010	Prior Years Expenditure FY/2011	Prior Years Expenditure FY/2012	FY/2013 Current Year Adopted Budget	FY/2013 Current Year Amended Budget	FY/2013 Current Year Actual On 2014/03	FY/2014 Budget Year Department Request	FY/2014 Budget Year Recommends	FY/2014 Budget Year Adopted Budget
	*** NON-DEPARTAMENTAL EXPEN									
071090-0001	EMPLOYEE COMPENSATION	3,864	9,422	2,580	39,575	39,575	1,726	110,000	95,000	
071090-0002	MPPDC FEES	1,667	3,333	4,033	4,033	4,033	4,033	4,033	4,033	
071090-0003	STAFF DEVELOPMENT (LEAD PROG				7,000	7,000	6,300	7,000	7,000	
071090-0004	DEBT SERVICE	53,861	54,177							
071090-0005	FARMERS MARKET	660	817	1,390	1,000	1,000	1,000	2,000	2,000	
071090-0006	INTEREST	27,076	25,129							
071090-0009	CHESAPEAKE BAY TRANSIT	25,845	26,000	20,675	20,675	20,675	20,675	26,000	20,675	
071090-0012	CONTINGENCY RESERVE	6,809		14,330						
071090-0013	MARKETING	5,330	2,343	185	2,000	2,000	822	1,000	1,000	
071090-0015	CONTRIBUTION TO FUND BALANCE									
071090-0020	LIABILITY INSURANCE	63,606	60,634	37,246	37,246	37,246	36,372	37,246	37,246	
071090-0022	ANNUAL AUDIT SERVICE	23,000	23,000	23,000	30,000	30,000		25,000	25,000	
071090-0023	BAY AGENCY ON AGING	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
071090-0024	ARTS COUNCIL FUNDING	11,000	11,000	10,000	10,000	10,000	10,000	10,000	10,000	
071090-0025	WP CHAMBER OF COMMERCE ANNUA	3,000	3,000	1,200	1,200	1,200	1,200	1,500	1,500	
071090-0032	YMCA CAPITAL CONTRIBUTION	25,000	10,000							
071090-0033	RECREATIONAL SERVICES AGREEM	50,000	49,998	40,000	40,000	40,000	30,000	40,000	40,000	
071090-0034	SNAP DEBT SERVICE (GENERAL)	162,652	133,129	266,200	266,200	266,200	248,717	266,200	266,200	
071090-0035	MPRA MIDDLE PEN. REG. AIRPOR	20,707	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
071090-0036	INSURANCE REIMBURSEMENTS		2,587-							
071090-0043	HISTORICAL SOCIETY OF WEST P	5,240	4,949	4,000	10,000	10,000	10,000	10,000	10,000	
071090-0046	INDIAN RIVERS HUMANE SOCIETY		2,000	2,000	2,000	2,000		2,000	2,000	
071090-0047	LINE OF DUTY PROGRAM LODA		2,280	1,760	4,000	4,000		3,000	3,000	
071090-0048	COMPUTER NETWORK BLANKET		7,920	12,665	7,000	7,000	4,867	8,000	8,000	
071090-0049	HURRICANE EXPENSES 2011		27,615	1,932						
071090-0050	PORTABLE ELECTRONIC AGENDAS			4,583	19,980	19,980	9,047	7,500	7,500	
071090-0052	TRI RIVERS YOUTH ASSOCIATION							7,500	7,500	
	--TOTAL DEPARTMENT--	491,817	486,659	480,279	534,409	534,409	417,259	600,479	580,154	
071500	** CHESTY PULLER 10K ** 2011									
071500-3500	PRINTING SERVICES		1,185	334	200	200	168	200	200	
071500-3600	ADVERTISING	664	135		700	700		700	700	
071500-5210	POSTAGE	53	162	160	250	250	36	250	250	
071500-5800	MISCELLANEOUS	349	422	264	500	500		500	500	
071500-5801	HISTORICAL SOCIETY CONTRIBUT	412								
071500-5802	T-SHIRTS	1,466		4,761	2,500	2,500		2,500	2,500	
071500-5803	RACE TIMING	300	300	300	300	300		300	300	
071500-5804	COURSE CERTIFICATION	196			300	300		300	300	
071500-5805	ENTERTAINMENT	75	113	435	200	200		200	200	
071500-5806	TRAFFIC CONTROL	2,750	2,750	2,750	2,750	2,750		2,750	2,750	
071500-5807	WOUNDED WARRIOR CONTRIBUTION		462	477	500	500	10	500	500	
071500-5808	AWARDS		1,028	885	500	500		500	500	
071500-6002	CONCESSIONS		204	280	100	100		100	100	
	—TOTAL DEPARTMENT—	6,265	6,761	10,646	8,800	8,800	214	8,800	8,800	
	TOTAL - ** CEMETERY **	514,572	511,375	521,910	574,209	574,209	424,303	636,579	616,254	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
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081100	** PLANNING COMMISSION ** 20									
081100-3160	PROFESSIONAL SERVICES				500	500	70	500	500	
081100-3500	PRINTING SERVICES		14	240	500	500	165	500	500	
081100-3600	ADVERTISING	1,152	1,155	2,437	1,000	1,000	272	1,000	1,000	
081100-5210	POSTAGE	44	140	345	500	500	28			
081100-5510	TRAVEL EXPENSE									
081100-5530	TRAINING		450							
081100-5810	DUES & SUBSCRIPTIONS									
081100-6001	SUPPLIES	36								
081100-6012	BOOKS & SUBSCRIPTIONS									
	—TOTAL DEPARTMENT—	1,232	1,759	3,022	2,500	2,500	535	2,000	2,000	
081400	** BOARD OF ZONING APPEALS *									
081400-3160	PROFESSIONAL SERVICES				500	500		500	500	
081400-3500	PRINTING SERVICES			182	100	100	160	100	100	
081400-3600	ADVERTISING	144			500	500		500	500	
081400-5210	POSTAGE	40	17	56	100	100	18	100	100	
081400-5510	TRAVEL EXPENSE									
081400-5530	TRAINING			450			56			
081400-5810	DUES & SUBSCRIPTIONS									
081400-6001	SUPPLIES									
081400-6012	BOOKS & SUBCRIPTIONS									
	—TOTAL DEPARTMENT—	184	17	688	1,200	1,200	234	1,200	1,200	
081600	** WETLANDS BOARD ** 2011									
081600-3160	PROFESSIONAL SERVICES				500	500		500	500	
081600-3500	PRINTING SERVICES			163	100	100	167	100	100	
081600-3600	ADVERTISING	432	288	282	500	500		500	500	
081600-5210	POSTAGE	36	73	92	100	100		100	100	
081600-5510	TRAVEL EXPENSE									
081600-5530	TRAINING						74			
081600-5810	DUES &									
081600-6001	SUPPLIES		9							
081600-6012	BOOKS & SUBSCRIPTIONS									
	--TOTAL DEPARTMENT--	468	370	537	1,200	1,200	241	1,200	1,200	
TOTAL - ** PLANNING COMMISSION ** 20		1,884	2,146	4,247	4,900	4,900	1,010	4,400	4,400	
090000-0001	OPERATING TRANSFERS OUT - SC	3,813,716	3,580,406	3,820,000	3,820,000	3,820,000	2,650,000	4,105,000	4,005,000	
	--TOTAL DEPARTMENT--	3,813,716	3,580,406	3,820,000	3,820,000	3,820,000	2,650,000	4,105,000	4,005,000	
TOTAL - OPERATING TRANSFERS OUT - SC		3,813,716	3,580,406	3,820,000	3,820,000	3,820,000	2,650,000	4,105,000	4,005,000	
093000	** TRANSFERS OUT **									

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	** TRANSFERS OUT **									
093000-0001	TRANSFER TO FUND BALANCE 20				370,572	370,572		________	165,400	
093000-0002	TRANSFER TO IDA/EDA							________	________	
093000-0033	TRANSFER TO CIP FUND			23,000	46,000	46,000	46,000	7,400	________	
093000-2038	2012 LONG TERM DEBT RESERVE			250,000	250,000	250,000	250,000	250,000	250,000	
	--TOTAL DEPARTMENT--			273,000	666,572	666,572	296,000	257,400	415,400	
	TOTAL - ** TRANSFERS OUT **			273,000	666,572	666,572	296,000	257,400	415,400	
	TOTAL FOR FUND	7,186,800	6,668,700	7,039,114	7,596,650	7,596,650	5,167,767	7,519,728	7,557,403	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
000999	** EXPENSES - CI BOND FUND *									
041020	** TOWN STREETS **									
041020-7038	STREET BANNERS (2012)							14,000	14,000	
041020-7039	STREET/DRAINAGE IMPROVEMENTS	1,650	37,185							
041020-7040	HOLIDAY DECORATIONS REPLACE							8,400	8,400	
	--TOTAL DEPARTMENT--	1,650	37,185					22,400	22,400	
TOTAL - ** TOWN STREETS **		1,650	37,185					22,400	22,400	
043020-7036	PLAYGROUND	2,879	5,700	19,600						
043020-7038	TENNIS COURT REPLACEMENT			750						
043020-7039	SCHOOL FACILITIES	75,000	75,000							
043020-7041	SIDEWALKS- SAFE ROUTE TO SCH	17,827	33,142	10,712	151,026	151,026	5,780			
043020-7042	SAFE ROUTE SCHOOL PHASE II				83,615	83,615		83,600	83,600	
043020-7051	PUBLIC WORKS REHAB PHASE I	6,950	92,797	11,858						
043020-7052	PUBLIC WORKS REHAB FLEET BLD							10,000	10,000	
043020-7053	LAND ACQUISTION	35,391								
	--TOTAL DEPARTMENT--	138,047	206,639	42,920	234,641	234,641	5,780	93,600	93,600	
TOTAL - PLAYGROUND		138,047	206,639	42,920	234,641	234,641	5,780	93,600	93,600	
044010-0016	HAZARD MITIGATION (13) 123 K			6,000	115,000	115,000	93,666			
	--TOTAL DEPARTMENT--			6,000	115,000	115,000	93,666			
TOTAL - HAZARD MITIGATION (13) 123 K				6,000	115,000	115,000	93,666			
046020-7033	RIVERWALK / HISTORIC WALK	141,583	567,077		100,000	100,000				
046020-7035	CDBG KIRBY ST PHASE II		47,354							
046020-7038	CDBG- KIRBY STREET	190,144	330,715	166,128						
046020-7039	RELOCATION EXP - ACREE	962	1,095	1,008	1,000	1,000	756			
046020-7040	PORT RICHMOND GRANT	32,233	3,387							
	--TOTAL DEPARTMENT--	364,922	949,628	167,136	101,000	101,000	756			
TOTAL - RIVERWALK / HISTORIC WALK		364,922	949,628	167,136	101,000	101,000	756			
051070-7034	VEHICLE / REPLACEMENT				25,000	25,000		25,000	25,000	
051070-7035	HEAVY EQUIPMENT PURCHASE (14							100,000	100,000	
051070-7036	POLICE VEHICLE (14)							25,000	25,000	
	--TOTAL DEPARTMENT--				25,000	25,000		150,000	150,000	
TOTAL - VEHICLE / REPLACEMENT					25,000	25,000		150,000	150,000	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
093000-0041	TRANSFER TO WATER FUND									
	TOTAL FOR FUND	504,619	1,193,452	216,056	475,641	475,641	100,202	266,000	266,000	

		----- Prior Years -----			------ FY/2013 Current Year ------			------ FY/2014 Budget Year ------		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
000999	** EXPENSES - W/S FUND **									
051020	** BILLING & COLLECTION **									
051020-1190	SALARIES & WAGES	34,749	36,980	37,153	37,000	37,000	27,821	38,000	38,000	
051020-2100	FICA	2,466	2,719	2,838	2,850	2,850	2,109	3,000	3,000	
051020-2210	PENSION PLAN	3,383	3,854	3,145	2,550	2,550	2,425	3,063	3,063	
051020-2300	MEDICAL INSURANCE	6,060	6,621	6,660	6,700	6,700	4,718	6,700	6,700	
051020-2400	LIFE INSURANCE	90	95	114	100	100		500	500	
051020-2500	ICMA MATCH	400	400	400	400	400	400	400	400	
051020-2600	UNEMPLOYMENT INSURANCE	65	74	58	100	100		1,200	1,200	
051020-2700	WORKMEN'S COMPENSATION			39	100	100	45	100	100	
051020-2800	EMPLOYEE COMPENSATION	396	396	396	400	400	281	400	400	
051020-3310	PROFESSIONAL SERVICES	834	509	271	2,700	2,700	153	700	700	
051020-3313	WATER COURT FEES	2,988			3,000	3,000		2,000	2,000	
051020-3320	OFFICE EQUIP MAINTENANCE SER									
051020-3500	PRINTING SERVICES	2,747	2,591	2,560	2,600	2,600	2,352	3,400	3,400	
051020-3600	ADVERTISING				200	200		200	200	
051020-5210	POSTAL SERVICE	4,727	5,242	5,186	5,200	5,200	3,899	5,200	5,200	
051020-5230	TELEPHONE SERVICES	1,810	1,855	1,356	1,900	1,900	651	1,800	1,800	
051020-5530	TRAINING				400	400		400	400	
051020-6001	OFFICE SUPPLIES	1,294	1,872	1,562	2,500	2,500	986	2,000	2,000	
051020-6002	FINANCIAL INSTITUTION FEES							4,200	4,200	
051020-8102	FURNITURE & FIXTURES	127	1,070	334	1,500	1,500	152	1,000	1,000	
051020-8103	COMMUNICATION EQUIPMENT	1,953	736	528	1,200	1,200	227	700	700	
051020-8104	DATA PROCESSING EQUIPMENT	2,727	10,823	10,568			7,671	5,500	5,500	
	—TOTAL DEPARTMENT—	66,816	75,837	73,168	71,400	71,400	53,890	80,463	80,463	
051030	** WATER SUPPLY PRODUCTION *									
051030-3160	PROFESSIONAL SERVICES	15,446	3,587	12,637	10,000	10,000	900	5,000	5,000	
051030-3310	EQUIP REPAIR & MAINT SERVICE	62,200	53,094	26,022	50,000	50,000	30,333	30,000	30,000	
051030-3311	WATER TREATMENT	2,660	2,111	1,694	3,000	3,000	744	2,500	2,500	
051030-5110	ELECTRICAL SERVICES	27,314	27,859	26,790	33,600	33,600	17,836	25,000	25,000	
051030-6001	OTHER OPERATING SUPPLIES	220	17	207	1,000	1,000	29	500	500	
051030-8101	EQUIPMENT PURCHASE				2,000	2,000		2,000	2,000	
051030-8102	WATER SAMPLES	1,916	1,653	1,663	2,500	2,500	1,185	2,500	2,500	
	—TOTAL DEPARTMENT—	109,756	88,321	69,013	102,100	102,100	51,027	67,500	67,500	
051040	** WATER DIST MAINT & OPER *									
051040-1190	SALARIES & WAGES	98,934	109,699	97,684	117,600	117,600	79,615	119,100	119,100	
051040-1290	OVERTIME WAGES	4,642	7,218	7,145	10,000	10,000	7,651	10,000	10,000	
051040-2100	FICA	7,891	8,908	8,030	9,000	9,000	6,665	9,100	9,100	
051040-2210	PENSION PLAN	10,131	12,116	8,166	8,000	8,000	6,629	9,332	9,332	
051040-2300	MEDICAL INSURANCE	18,101	23,235	17,648	26,700	26,700	15,019	26,700	26,700	
051040-2400	LIFE INSURANCE	270	298	312	1,600	1,600		1,524	1,524	
051040-2500	ICMA MATCH	400	765	660	1,600	1,600	660	1,600	1,600	
051040-2600	UNEMPLOYMENT INSURANCE	234	335	199	1,000	1,000	8	1,000	1,000	
051040-2700	WORKMEN'S COMPENSATION			2,901	3,500	3,500	2,669	3,500	3,500	
051040-2800	EMPLOYEE COMPENSATION	842	924	825	1,600	1,600	677	1,600	1,600	
051040-3160	PROFESSIONAL SERVICES	3,079	10,470	2,570	20,000	20,000	2,671	8,000	8,000	

		—— Prior Years ——			—— FY/2013 Current Year ——			—— FY/2014 Budget Year ——		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
	** WATER DIST MAINT & OPER *									
051040-3310	VEHICLE MAINTENANCE & REPAIR	2,167	2,340	1,200	3,000	3,000	431	2,000	2,000	
051040-3312	WATER WORKS PERMITS AND FEES	5,642	5,562	6,819	7,300	7,300	6,906	4,400	4,400	
051040-3600	ADVERTISING	313	313	230	500	500	78	500	500	
051040-5230	TELEPHONE SERVICES	1,613	2,009	2,034	2,000	2,000	1,139	2,000	2,000	
051040-5530	TRAINING		8	387	1,000	1,000		1,000	1,000	
051040-6007	SYSTEM MAINT & REPAIR SUPPLI	11,719	2,529	8,048	10,000	10,000	5,442	10,000	10,000	
051040-6009	VEHICLE FUEL	5,318	8,827	9,847	10,700	10,700	6,652	10,000	10,000	
051040-6011	WEARING APPAREL	2,031	2,452	2,114	2,500	2,500	1,520	2,500	2,500	
051040-6014	OTHER OPERATING SUPPLIES	2,562	5,525	2,433	4,000	4,000	429	3,000	3,000	
051040-8101	EQUIPMENT PURCHASE	5,145	2,564	21,093	5,000	5,000	655	5,000	5,000	
051040-8103	COMMUNICATION EQUIPMENT				500	500	76	500	500	
051040-8104	WATER METERS	11,135	9,203	2,865	11,000	11,000	2,193	11,000	11,000	
051040-8105	EQUIPMENT MAINTENACE / REPAI	651	344	8	2,000	2,000	57	2,000	2,000	
051040-8106	EQUIPMENT FUEL	232	1,177	111	500	500	54	500	500	
051040-8109	DEPRECIATION EXPENSE	119,209	138,078							
	—TOTAL DEPARTMENT—	312,261	354,899	203,329	260,600	260,600	147,896	245,856	245,856	
051330	** WATER FUND CIP **									
051330-0004	SCADA UPGRAGES			24,390						
	—TOTAL DEPARTMENT—			24,390						
	TOTAL - ** BILLING & COLLECTION **	488,833	519,057	369,900	434,100	434,100	252,813	393,819	393,819	
099041-0001	REIMB TO GENERAL FUND	50,000	50,000	50,000	108,200	108,200	108,200	108,200	108,200	
099041-0003	WATER BETTERMENTS									
099041-0009	REPAYMENT OF CAPITAL EXPENSE	57,252	72,973	159,000	159,000	159,000	159,000	159,000	159,000	
099041-0011	TRANSFER TO WT EMERGENCY RES			50,000	50,000	50,000	50,000	96,281	96,281	
099041-0012	TRANSFER TO WT REPLACEMENT/F			39,000	39,000	39,000	39,000	96,282	96,282	
099041-0013	INSURANCE EXPENDITURE (REIMB									
099041-0099	INTEREST EXPENSE	40,093	19,832							
	—TOTAL DEPARTMENT—	147,345	142,805	298,000	356,200	356,200	356,200	459,763	459,763	
	TOTAL - REIMB TO GENERAL FUND	147,345	142,805	298,000	356,200	356,200	356,200	459,763	459,763	
	TOTAL FOR FUND	636,178	661,862	667,900	790,300	790,300	609,013	853,582	853,582	

		Prior Years			FY/2013 Current Year			FY/2014 Budget Year		
		Expenditure FY/2010	Expenditure FY/2011	Expenditure FY/2012	Adopted Budget	Amended Budget	Actual On 2014/03	Department Request	Recommends	Adopted Budget
000999	** EXPENSES- SOLID WASTE FUN									
042030	** SOLID WASTE COLLECTION **									
042030-1190	SALARIES & WAGES - SOLID WAS		29,788	68,146	68,300	68,300	38,737	67,800	67,800	
042030-1290	OVERTIME PAY		1,242	1,546	6,000	6,000	1,559	6,000	6,000	
042030-2100	FICA		2,121	4,894	5,300	5,300	2,866	5,200	5,200	
042030-2210	PENSION PLAN		3,457	5,798	4,700	4,700	3,228	5,478	5,478	
042030-2300	MEDICAL INSURANCE		7,207	18,663	20,000	20,000	9,851	20,000	20,000	
042030-2400	LIFE INSURANCE		82	210	900	900		900	900	
042030-2500	ICMA MATCH		400	400	1,200	1,200	400	1,200	1,200	
042030-2600	UNEMPLOYMENT INSURANCE		116	231	600	600	104	800	800	
042030-2700	WORKMEN'S COMPENSATION			3,337	4,100	4,100	3,098	4,100	4,100	
042030-2800	EMPLOYEE COMPENSATION				1,200	1,200	116	1,200	1,200	
042030-3310	VEHICLE REPAIR & MAINTENANCE		2,895	8,763	7,000	7,000	2,460	7,000	7,000	
042030-3600	ADVERTISTING		616		1,000	1,000	78	500	500	
042030-6007	EQUIPMENT REPAIR & MAINT SUP				2,000	2,000		2,000	2,000	
042030-6009	VEHICLE FUEL		6,192	12,445	13,000	13,000	8,167	12,500	12,500	
042030-6011	WEARING APPAREL		703	2,534	2,500	2,500	1,305	2,500	2,500	
042030-6014	OTHER OPERATING SUPPLIES		279	225	500	500	376	500	500	
042030-6015	VEHICLE / EQUIPMENT PURCHASE						35			
042030-6016	MATERIALS & HANDLING LEASE/R				8,700	8,700		8,700	8,700	
042030-8101	TRASH / RECYCLING RECEPTACLE				1,000	1,000		1,000	1,000	
	--TOTAL DEPARTMENT--		55,098	127,192	148,000	148,000	72,380	147,378	147,378	
	TOTAL - ** SOLID WASTE COLLECTION **		55,098	127,192	148,000	148,000	72,380	147,378	147,378	
099041-0008	FLEET REPLACEMENT PAYMENT				20,000	20,000		20,000	20,000	
099041-0009	REPAYMENT GENERAL START FUND			35,900	19,200	19,200				
099041-0010	TRANSFER TO SW FUND BALANCE							11,222	11,222	
	--TOTAL DEPARTMENT--			35,900	39,200	39,200		31,222	31,222	
	TOTAL - FLEET REPLACEMENT PAYMENT			35,900	39,200	39,200		31,222	31,222	
	TOTAL FOR FUND		55,098	163,092	187,200	187,200	72,380	178,600	178,600	
	FINAL TOTAL	8,327,597	8,579,112	8,086,162	9,049,791	9,049,791	5,949,362	8,817,910	8,855,585	