



# **PROPOSED OPERATING BUDGET**

**FISCAL YEAR 2020-2021**

# TABLE OF CONTENTS

---

Town Manager’s Budget Message .....	i
APPENDIX A	
Budget Executive Summary.....	1
APPENDIX B	
Summary of Revenues.....	8
APPENDIX C	
General Fund Expenses.....	17
Town Council.....	18
Clerk of Council.....	18
Mayor.....	18
Town Manager.....	19
Community Development.....	19
Finance.....	20
Administrative Services.....	20
Engineering.....	21
Contributions.....	22
Information Technology.....	22
Police.....	23
Fire.....	24
Building Inspections.....	25
Streets – Ineligible.....	26
Streets – Eligible.....	26
Refuse Disposal.....	27
General Properties.....	27
Cemeteries.....	28
Parks & Facilities.....	28
Gatewood.....	29
Senior Center.....	29
Motor Vehicle Maintenance.....	30
Debt Service.....	30
Transfers.....	31
Capital Outlay.....	31
Train Station.....	32
Museum.....	32
Town-Wide Projects.....	32
Other Financing.....	33
EPA Brownfields.....	33
Downtown Revitalization.....	33

Water Fund Expenses.....	34
Debt Service.....	34
Transfers.....	34
Capital Outlay.....	34
Water Transmission & Distribution.....	34
Water Filter Plant.....	35
Other Financing.....	35
 Sewer Fund Expenses.....	 36
Debt Service.....	36
Transfers.....	36
Capital Outlay.....	36
Sewer Collection.....	36
Pepper’s Ferry RWWTA.....	37
Other Financing.....	37
 APPENDIX D	
Tax Rates / Fee Schedules.....	38
 APPENDIX E	
Principles of Sound Financial Management.....	46

**PULASKI TOWN MANAGER'S  
OFFICE**

P.O. Box 660 42 1<sup>st</sup> Street, NW  
Pulaski, VA 24301  
540-994-8600  
[sutt@pulaskitown.org](mailto:sutt@pulaskitown.org)



April 24, 2020

The Honorable Mayor and  
Members of Town Council  
Town of Pulaski  
42 First Street, NW  
Pulaski, VA 24301

Dear Mayor and Members of Town Council:

Attached for your consideration is the FY20/21 Budget for the period beginning July 1, 2020 through June 30, 2021. This year's budget is balanced and meets the goals and policies of the Council including the *Principles of Sound Financial Management*, originally adopted in 2014.

The purpose of the Town budget is to plan necessary operating and capital expenditures for the next fiscal year to meet Council and citizen expectations, while servicing the Town's existing debt and continuing to plan for the future. Quality community services such as police, fire, public works, community development, engineering and finance continue to be offered at a reasonable cost. The *Recommended FY20/21 Budget* for all funds totals **\$14,501,932.00**. Allocation by each of our major funds, as well as a comparison to the amended FY19/20 budget is shown in the table below.

	FY 2019/20 Budget	FY2020/21 Manager Rec'd	Difference	Percent Increase (Decrease)
General Fund	10,515,183.33	8,817,775.00	(1,697,408.33)	(16.1%)
Water Fund	2,282,334.60	2,085,000.00	(197,334.60)	(8.6%)
Sewer Fund	3,483,453.11	3,599,157.00	115,703.89	3.3%
<b>TOTAL</b>	<b>16,280,971.04</b>	<b>14,501,932.00</b>	<b>(1,779,039.04)</b>	<b>(10.9%)</b>

**BUDGET FOCUS**

The review and adoption of the Annual Operating and Capital Budget represents one of the most important policy-making responsibilities of the Mayor and Town Council. The budget is more than just the legal document appropriating funds, it establishes priorities among various governmental services, all of which have dedicated constituencies. The Town Council must also establish service levels based on the priorities within the fiscal capacity of the Town.

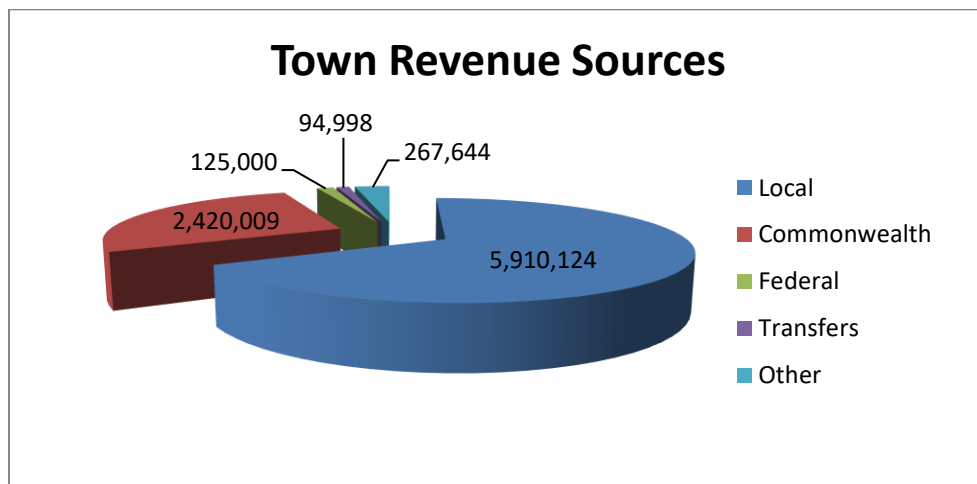
Preparation of the draft FY20/21 Budget was guided by the following policies:

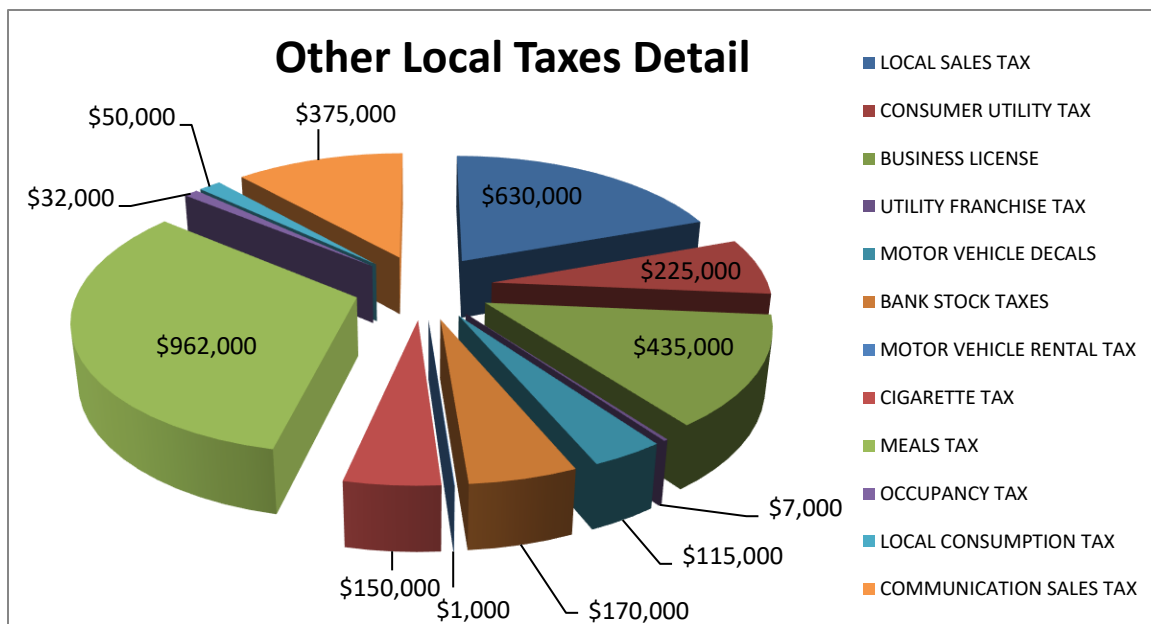
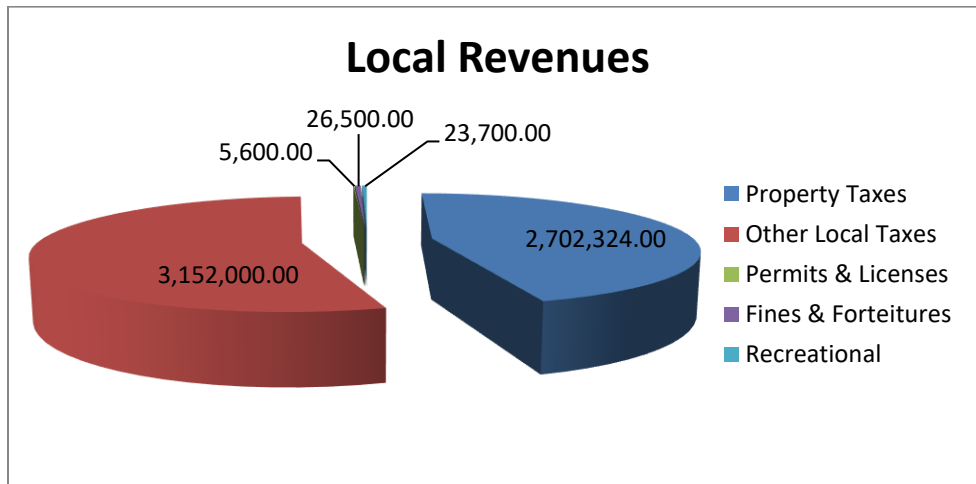
- ✓ Provide for an effective yet efficient operational level of services
- ✓ Maintain the overall quality of life for citizens
- ✓ Meet current infrastructure needs before acquiring or building additional infrastructure
- ✓ Establish equipment and vehicle maintenance and replacement cycles in a cost effective fashion
- ✓ Identify alternative revenue sources

This budget reflects the Town’s growing costs of providing services while also capturing efficiencies wherever possible. Compared to previous fiscal years, a more conservative approach was taken in projecting revenues in order to continue the work of restoring a more modest reserve fund balance.

**BUDGET OVERVIEW**

Council’s commitment to sound fiscal decision-making is reflected in this budget. The citizens of the Town of Pulaski expect quality services, prompt snow removal, professional law enforcement, clean and well-maintained streets, dependable water and sewer service and many other exceptional services from their municipal government. Our citizens expect that these services be provided with minimal reliance on local property taxes. Property tax revenue represents roughly 30.4% of the Town’s local general fund revenues. In total, roughly 67.3% of the Town’s overall revenue comes from local sources, as shown in the tables below.



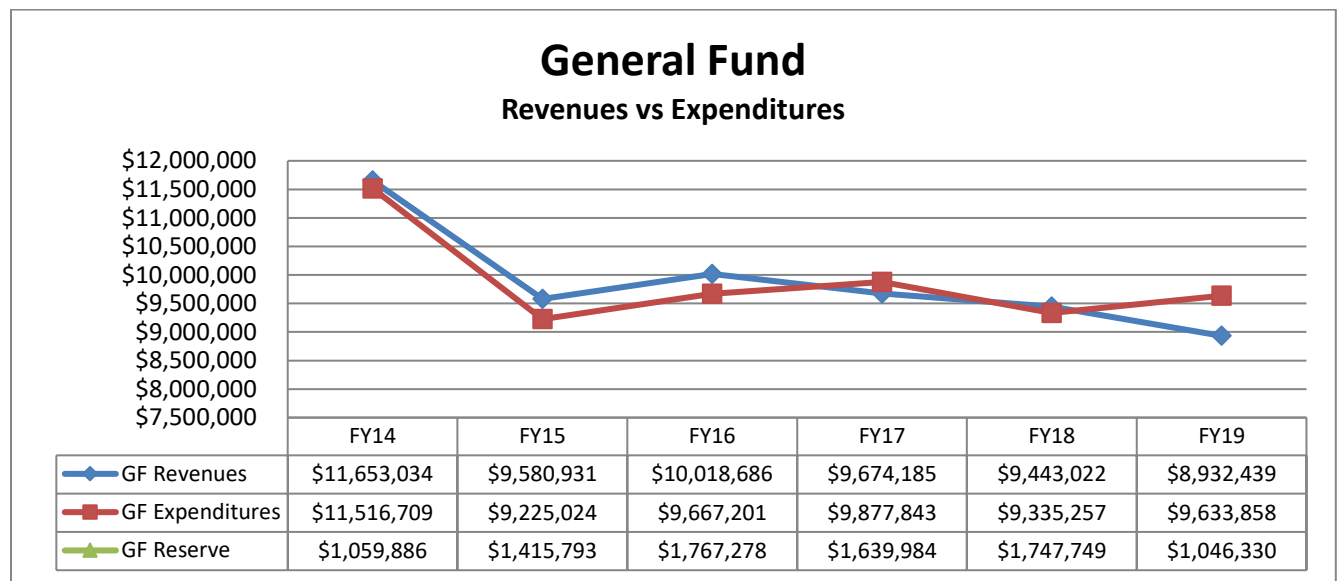


A core challenge in providing quality services to the citizens of Pulaski is the growing costs related to those services. For the upcoming fiscal year, one of the largest single cost centers for the Town is health insurance for employees. Those costs will increase by a modest 4.4%, which is much better than what the Town has experienced in previous years and what neighboring jurisdictions are dealing with today. The proposed budget works very hard to maintain the excellent employee benefits by continuing to fund 100% of the employee's costs for health insurance, as well as a percentage of their dependents' insurance costs, all at the same level as the current fiscal year.

Below are more specific summaries of each fund in the proposed budget.

**General Fund:**

Over the past several years, the Town has experienced our fair share of wins and losses economically. We have been fortunate to have the continued growth of a major industry, James Hardie Building Products. The upcoming year will also see the final results of the ongoing County-wide real estate reassessment process. The last reassessment (2014/2015) resulted in an 8% loss in assessed values in the Town and the need to equalize tax revenues by increasing the real estate rate by \$0.02/\$100 value (from \$0.32 to \$0.34, our current rate). At the time of writing this memo, we do not know the results of the reassessment; however, we anticipate an increase in assessed values largely due to the relatively positive growth Pulaski has experienced over the past 5 years. Below is a chart showing a historic picture of revenues and expenditures over the past 6 fiscal years using figures from each fiscal year’s financial audit.



The biggest area of concern for the FY21 budget year was the need to cut expenses to ensure the greatest efficiency possible. With that, we are proposing to go from a current workforce of 105 full-time employees to a workforce of 100 by reshuffling existing unfilled positions and increasing partnerships with the County of Pulaski. While all of this shuffling proves to be a moving target, we feel the budget contained herein is the best option for the Town of Pulaski and its citizens. Furthermore, as you’ll see in the narrative below, there are five additional positions that are funded but that funding is set aside in a separate fund pending the unknown budget ramifications related to the COVID-19 pandemic.

**Capital Improvement Program (CIP):**

The proposed CIP for FY 2020/2021 is not as robust as we’ve seen in past years largely due to the COVID-19 pandemic and the conservative approach we are taking with the General Fund’s portion of the FY21 budget. The proposed CIP does continue to build reserve fund accounts for items such as raw water line rehabilitation, Gatewood Dam rehabilitation, sewer pump station upgrades and sewer force main upgrades as shown in the table below:

<b>Proposed Capital Improvements</b>	<b>Amount</b>
Fire Department - Burn Building Grant	34,085
Water Tank Paint & Repair	100,000
Water Line Repair and Projects	60,000
Fire Hydrants	18,000
Water Valve Exercising Equipment	30,000
Gatewood Dam Rehabilitation Reserve	25,000
Raw Water Rehabilitation Reserve	10,000
Sewer - 4A Grit Chamber	30,000
Sewer Line Replacement	20,000
Pump Station 4A-4B Reserve Fund	20,000
Sewer Force Main Reserve Fund	20,000
Manhole Rehabilitation Reserve Fund	10,000
Critzer Pump Station Rehab Reserve Fund	15,000
Logical Control Replacement (4A & 4B)	200,000
<b>TOTAL INVESTMENTS</b>	<b>592,085</b>

**Budget Set-Aside Funding**

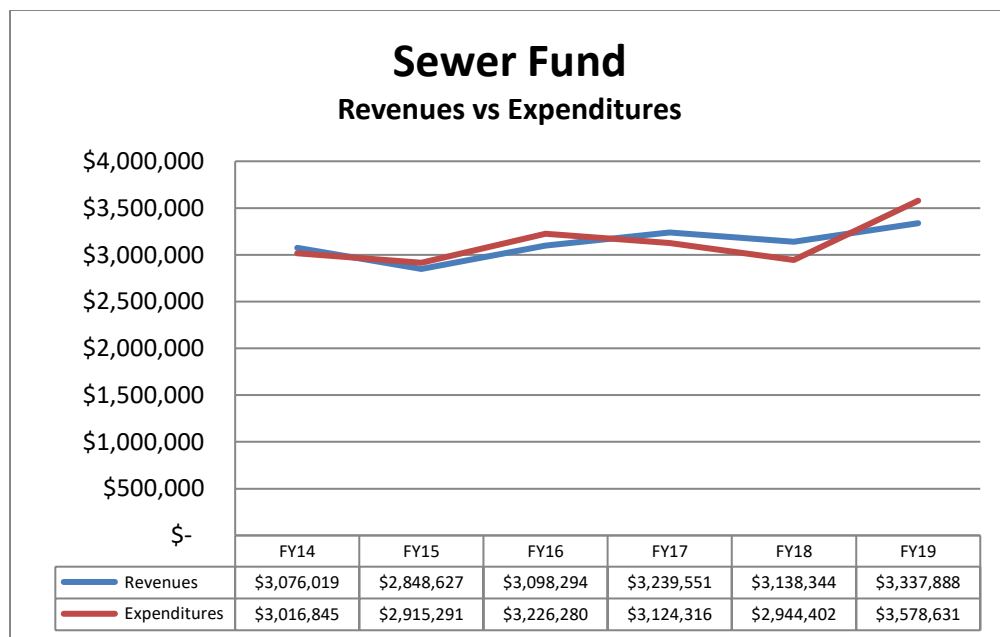
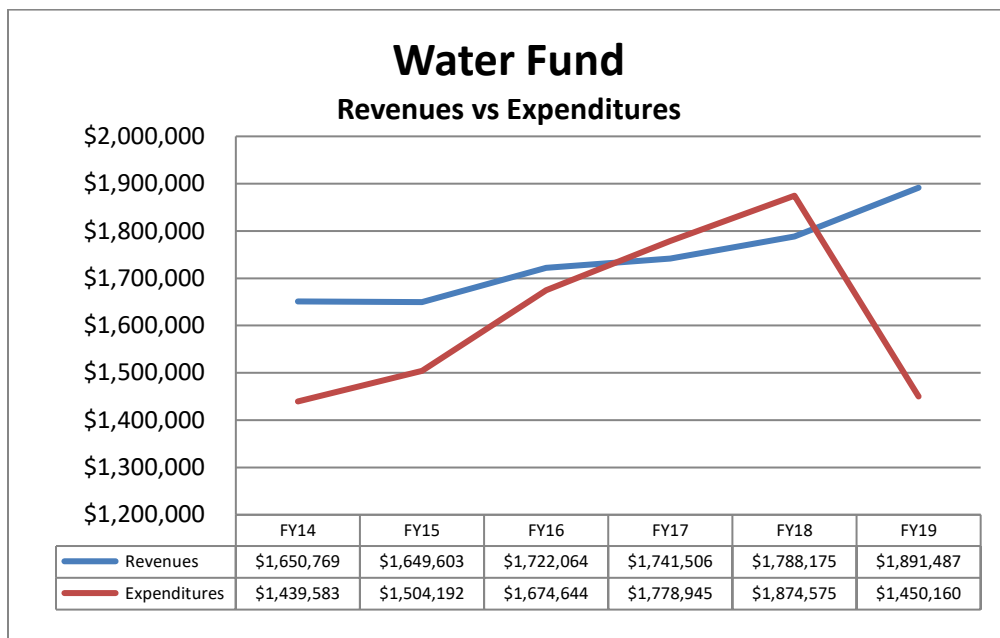
In response to the COVID-19 pandemic, the FY21 budget continues the budget restrictions put in place during the FY20 fiscal year ~ elimination of non-essential spending and implementing hiring freezes. With these in mind, we anticipate the ability to release those expenses later in the fiscal year. Therefore, the funds allocated for those expenses have been moved into a Budget Set-Aside Fund. Below is a listing of those expenses together with the proposed funding portion:

<b>Budget Set-Aside Fund</b>	<b>Amount</b>
Personnel-Related Costs (including benefits):	
Community Development vacancy	51,068
Police Department vacancy	56,028
Fire Department vacancy	50,394
General Properties vacancy	42,283
Vehicle Maintenance vacancy	42,283
<u>Capital Improvements-Related Costs:</u>	
Administrative Vehicle Fund	35,000
Police Department Vehicles	128,994
Town Code Re-Codification Project	25,000
Public Works - Salt Spreaders	7,145
<b>TOTAL INVESTMENTS</b>	<b>438,195</b>

**Utility Funds:**

Below are tables showing the past six (6) fiscal years of revenue and expenditures for the water and sewer funds.





As recommended by the Town’s financial consultants, Davenport & Associates, this budget continues the long-term outlook with modest rate increases spread out over a period of several years. FY21 will be year four of five of the revised Davenport plan from 2017. Their initial recommendation for increases of 3.5% for water rates and 1.5% for sewer rates is placed on hold for this fiscal year. As a reminder, the Town is obligated to increase water rates a minimum of 3% per the requirements of the Virginia Department of Health’s grant/loan funding award for the Brookmont HAA5 Water Project. These requirements were in line with our long-term strategy of ensuring each of the utility funds are cash positive and able to fund necessary repairs when they happen.

### **Special Reserve Funds:**

We are proposing to continue the practice of setting aside funding for special projects and identified needs. A summary of the individual reserve funds is provided below:

<b>Special Project Reserve Funds</b>	<b>FY20 Balance</b>	<b>FY21 Amount</b>	<b>Total Balance</b>
Playground Reserve Fund	105,000.00	0.00	105,000.00
Gatewood Dam Rehab. Reserve Fund	56,500.00	25,000.00	81,500.00
Raw Water Line Reserve Fund	40,000.00	10,000.00	50,000.00
4A/4B Rehab. Reserve Fund	80,000.00	20,000.00	100,000.00
Sewer Force Main Reserve Fund	80,000.00	20,000.00	100,000.00
Manhole Rehab. Reserve Fund	40,000.00	10,000.00	50,000.00
Critzer Pump Station Reserve Fund	30,000.00	15,000.00	45,000.00

In addition to our major funds (General, Water, and Sewer), our most recent audit recommended that we begin the process of appropriating the special revenue funds that are considered to be “ongoing” in nature. Those include the UDAG Fund, Cemetery Fund, and a CDBG Housing Rehabilitation Fund, which was set up to receive the monthly payments associated with the Kersey Bottom/Case Knife Road CDBG project. Below is a brief summary of each.

#### **UDAG Fund**

The UDAG fund is a revolving loan fund established by the Town Council in the early 1990’s through grant funding from what is now known as USDA Rural Development. These funds are loaned out to qualifying applicants (new and existing businesses for the most part) for the purpose of providing an incentive to operate or grow their business in the Town of Pulaski. As of June 30, 2019, the UDAG Fund had assets of \$1,391,785, including loans that have been provided and zero net liabilities. The budgeted revenues/expenditures for the UDAG Fund for FY21 will be rolled over into the FY21 budget during the August budget roll-over process since these funds are restricted to certain uses.

#### **Cemetery Care Fund**

To standardize maintenance and management of the Town’s cemeteries, the Cemetery Board of Trustees and the Cemetery Trust Fund were both created by an ordinance of Council on September 16, 1969. The ordinance created the Trustee Board consisting of five members: three citizens, the Town Treasurer (now, the Town Finance Director) and the Mayor. The Board was authorized to create its bylaws and establish rules and regulations as needed for transactions involving lots, donations, procurement of services necessary for the operation and maintenance of the cemeteries. Any funds bequeathed to the Town by ordinance, special resolution or agreement which were held by the Town Finance Department went into a trust fund to be invested and used according to the terms under which they were accepted or the general rules guiding the use of income from trust funds.

As of June 30, 2019, the Cemetery Care Fund had assets of \$566,210 (\$260,856 in Cash/cash equivalents, \$305,254 invested in CD’s and \$100 due from other funds) and zero net liabilities. The budgeted revenues/expenditures for the Cemetery Care Fund for FY21 will be rolled over

into the FY21 budget during the August budget roll-over process since these funds are restricted to certain uses.

### **CDBG Housing Rehabilitation Fund**

The CDBG Housing Rehabilitation Fund was established for the Kersey Bottom/Case Knife Road Housing Rehabilitation Project funded by the Virginia Department of Housing and Community Development (DHCD) using Community Development Block Grant (CDBG) funding. This separate account fund was required by DHCD since the Town continues to receive loan payments from the housing program's participants who were deemed to have an "ability to pay". The payments are based on a formula provided by DHCD and are to be updated annually. As of June 30, 2019, the CDBG Fund had assets of \$92,870 and net liabilities of \$120,995, with \$100,820 of those liabilities due back to the general fund and \$20,175 in accounts payable. The budgeted revenues and expenditures for the CDBG Housing Rehabilitation Fund for FY21 will be rolled over into the FY21 budget during the August budget roll-over process since these funds are restricted to certain uses.

### **CONCLUSION**

In conclusion, prior to the Governor of Virginia's emergency declaration and subsequent emergency orders related to the COVID-19 pandemic, the Town's budget for the upcoming fiscal year looked to be quite solid and secure. As we have seen in the ensuing days, the budget revenue projections are not as clear and consistent. Therefore, this proposed budget must leave the door open to additional reviews and adjustments as we move further into the fiscal year and when we have a better understanding of the revenues for the year. If there is any good news to share with this budget, it would be that the Town is not as heavily dependent on "tourism based" businesses nor with an abundance of state and Federal funding (with the exception of VDOT street maintenance funding). The proposed FY21 base budget is roughly 10% less than the FY20 base budget and while additional cuts are possible, those cuts should be considered with thoughtful deliberation with a mind toward ensuring the core services of government are maintained.



# PULASKI

WHERE YOUR NEW PATH BEGINS

## APPENDIX A:

# FY21 - BUDGET EXECUTIVE SUMMARY

	2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND REVENUES</b>							
Total Property Taxes	2,702,324.00	2,702,324.00	2,781,405.00	1,881,009.54	2,692,980.42	2,640,920.17	2,710,244.10
Total Local Taxes	3,152,000.00	3,152,000.00	3,229,000.00	2,485,408.87	3,148,796.00	3,163,521.21	3,109,726.17
Total Permits	5,600.00	5,600.00	20,800.00	23,460.16	30,190.44	39,433.92	35,655.22
Total Fines & Forfeitures	26,500.00	26,500.00	46,500.00	56,845.86	68,959.00	30,436.06	29,945.24
Total Recreational Charges	23,700.00	23,700.00	18,700.00	7,916.93	70,700.00	43,351.28	83,876.84
Total State Non-Cat Aid	12,500.00	12,500.00	13,500.00	10,381.11	12,596.00	11,888.19	20,520.46
Total State Categorical Aid	2,407,509.00	2,407,509.00	3,048,249.23	1,866,874.02	3,037,284.23	2,362,747.76	2,322,652.12
Total Federal Aid	125,000.00	125,000.00	175,000.00	170,347.56	230,000.00	271,321.20	88,596.50
Total Misc Revenue	170,156.00	170,156.00	169,656.00	139,603.24	181,089.15	221,946.99	172,295.39
Total Rental Property	17,488.00	17,488.00	16,748.00	9,328.50	16,488.00	16,701.00	40,284.39
Total Transfer from Other Funds	94,998.00	94,998.00	510,513.09	0.00	257,600.09	211,252.73	809,430.92
Total Recovered Costs	56,000.00	56,000.00	235,600.83	39,384.20	242,895.00	232,937.62	232,848.07
Total Other Financing Sources	24,000.00	24,000.00	118,232.00	485,689.48	525,605.00	27,266.34	382,345.55
<b>TOTAL REVENUES</b>	<b>8,817,775.00</b>	<b>8,817,775.00</b>	<b>10,383,904.15</b>	<b>7,176,249.47</b>	<b>10,515,183.33</b>	<b>9,273,724.47</b>	<b>10,038,420.97</b>
<b>GENERAL FUND EXPENSES</b>							
Total Town Council	49,903.20	48,903.20	52,703.20	43,726.57	52,826.98	58,505.07	56,292.42
Total Clerk of Council	76,185.00	76,185.00	72,787.56	59,775.61	73,589.26	74,249.38	71,830.97
Total Mayor	8,409.00	7,309.00	8,409.00	5,640.44	6,849.92	10,076.79	7,384.09
Total Town Manager	358,344.27	343,955.77	332,571.57	269,857.38	331,862.01	314,862.04	345,863.30
Total Community Development	194,376.06	108,859.96	171,418.21	154,414.40	204,409.10	126,656.95	80,714.68

	2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>Total Finance</b>	624,890.26	486,597.62	594,808.85	392,927.15	546,819.61	572,249.46	518,968.25
<b>Total Administrative Services</b>	373,389.00	309,297.00	325,243.00	303,406.19	330,564.69	309,358.96	275,471.52
<b>Total Engineering</b>	265,347.62	256,421.12	250,443.86	209,032.91	252,730.60	227,509.13	244,427.11
<b>Total Contributions</b>	495,024.00	478,106.00	526,145.00	492,868.77	503,994.77	325,547.90	542,089.23
<b>Total IT Department</b>	157,000.00	157,000.00	149,000.00	147,408.54	159,031.60	243,080.01	208,965.61
<b>Total Police</b>	2,690,422.93	2,546,104.95	2,595,458.70	2,117,577.45	2,683,386.22	2,375,896.49	2,245,774.28
<b>Total Fire</b>	881,073.29	824,435.18	858,966.33	668,414.75	828,368.59	824,840.89	808,409.27
<b>Total Building Inspections</b>	199,367.53	87,650.00	195,985.94	152,139.74	182,929.86	123,688.47	101,708.36
<b>Total Street - Ineligible</b>	242,124.28	239,174.28	236,794.72	228,212.75	264,982.54	300,640.84	282,853.71
<b>Total Streets - Eligible</b>	1,494,124.53	1,479,124.53	1,444,524.19	1,013,114.42	1,296,736.29	1,553,459.18	1,936,216.06
<b>Total Refuse Disposal</b>	3,300.00	2,600.00	3,300.00	2,863.60	2,699.82	2,138.56	3,953.66
<b>Total General Properties</b>	377,216.00	215,968.53	378,487.85	179,784.72	224,800.92	227,679.90	209,556.56
<b>Total Cemeteries</b>	13,014.00	12,514.00	13,014.00	19,417.25	38,604.24	23,956.23	25,324.17
<b>Total Parks</b>	0.00	0.00	0.00	(100.00)	0.00	197,729.11	219,901.15
<b>Total Gatewood</b>	23,500.00	19,500.00	23,500.00	8,793.65	20,408.44	70,204.21	173,187.37
<b>Total Senior Center</b>	94,334.49	87,801.99	91,056.24	72,477.19	93,145.63	112,013.32	91,987.99
<b>Total Motor Vehicle Maint.</b>	124,746.78	73,622.55	130,370.70	54,165.70	76,331.48	85,834.04	109,779.40
<b>Total Debt Service</b>	243,161.00	243,161.00	705,125.00	706,797.47	705,125.00	716,900.46	719,293.14
<b>Total Transfers</b>	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,000.00	7,500.00
<b>Total Capital Outlay</b>	446,620.00	34,085.00	410,906.00	435,476.98	677,437.39	325,210.55	177,795.66
<b>Total Train Station</b>	12,200.00	10,150.00	12,200.00	21,806.10	21,409.98	19,273.34	13,376.07

	2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
Total Museum	30,664.79	28,864.79	30,664.79	27,357.80	31,838.89	29,010.63	12,247.84
Total Town-Wide Projects	121,488.53	94,688.53	120,863.21	97,612.32	120,143.28	104,956.36	72,088.08
Total Other Financing	0.00	438,195.00	0.00	0.00	0.00	0.00	0.00
Total EPA Brownfields	100,000.00	100,000.00	0.00	153,799.61	160,000.00	138,753.70	138,636.15
Total Downtown Rev.	0.00	0.00	616,656.23	66,334.55	616,656.23	0.00	0.00
<b>TOTAL EXPENSES</b>	<b>9,707,726.56</b>	<b>8,817,775.00</b>	<b>10,358,904.15</b>	<b>8,112,604.01</b>	<b>10,515,183.33</b>	<b>9,568,128.70</b>	<b>9,701,596.10</b>
Revenues	8,817,775.00	8,817,775.00	10,383,904.15	7,176,249.47	10,515,183.33	9,273,724.47	10,038,420.97
Expenses	9,707,726.56	8,817,775.00	10,358,904.15	8,112,604.01	10,515,183.33	9,568,128.70	9,701,596.10
Balance	(889,951.56)	(0.00)	25,000.00	(936,354.54)	0.00	(294,404.23)	336,824.87

	2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>WATER FUND REVENUES</b>							
Total State Non-Categorical Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Categorical Aid	0.00	0.00	1,776,606.60	0.00	0.00	0.00	50,000.00
Total Miscellaneous Revenue	5,500.00	5,500.00	5,500.00	4,501.49	6,389.06	9,852.22	6,113.18
Total Transfers from Other Depts	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,000.00	7,500.00
Total Utility Connections	2,072,000.00	2,072,000.00	1,926,000.00	1,538,770.09	1,978,445.54	1,872,934.49	1,791,772.07
Total Debt Proceeds	0.00	0.00	190,000.00	0.00	290,000.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,085,000.00</b>	<b>2,085,000.00</b>	<b>3,905,606.60</b>	<b>1,550,771.58</b>	<b>2,282,334.60</b>	<b>1,889,786.71</b>	<b>1,855,385.25</b>
<b>WATER FUND EXPENSES</b>							
Total Debt Service	253,018.00	253,018.00	218,986.00	255,840.17	255,840.17	258,717.82	201,689.93
Total Transfers	180,920.00	94,998.00	180,920.00	0.00	0.00	0.00	94,998.00
Total Capital Outlay	243,000.00	243,000.00	1,989,606.60	132,838.71	204,925.00	75,087.42	89,634.00
Total Water Trans. & Distribution	529,810.11	489,429.57	513,159.98	419,655.34	448,108.44	381,001.89	561,802.86
Total Filter Plant	941,026.48	941,026.48	960,309.71	943,874.09	1,366,910.24	928,731.53	885,780.72
Total Other Financing	0.00	63,527.96	42,624.31	0.00	6,550.74	15,670.00	0.00
<b>TOTAL EXPENSES</b>	<b>2,147,774.59</b>	<b>2,085,000.00</b>	<b>3,905,606.60</b>	<b>1,752,208.31</b>	<b>2,282,334.60</b>	<b>1,659,208.66</b>	<b>1,833,905.51</b>
Revenues	2,085,000.00	2,085,000.00	3,905,606.60	1,550,771.58	2,282,334.60	1,889,786.71	1,855,385.25
Expenses	2,147,774.59	2,085,000.00	3,905,606.60	1,752,208.31	2,282,334.60	1,659,208.66	1,833,905.51
Balance	(62,774.59)	(0.00)	0.00	(201,436.73)	0.00	230,578.05	21,479.74



	2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>SEWER FUND REVENUES</b>							
Total Federal Aid	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Total Misc. Revenue	16,000.00	16,000.00	11,000.00	9,239.01	10,500.00	42,515.35	25,726.84
Total Recovered Costs	26,157.00	26,157.00	26,157.00	19,617.39	26,157.00	62,099.31	106,455.96
Total Utility Connections	3,557,000.00	3,557,000.00	3,382,240.00	2,830,291.59	3,446,796.11	3,291,302.52	3,056,883.36
Total Other Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,599,157.00</b>	<b>3,599,157.00</b>	<b>3,419,397.00</b>	<b>2,859,147.99</b>	<b>3,483,453.11</b>	<b>3,395,917.18</b>	<b>3,189,066.16</b>
<b>SEWER FUND EXPENSES</b>							
Total Debt Service	823,772.00	823,772.00	733,929.00	525,193.89	733,929.00	627,695.90	688,529.65
Total Transfers	0.00	0.00	201,993.00	0.00	0.00	0.00	110,556.00
Total Capital Outlay	315,000.00	315,000.00	130,000.00	5,799.00	25,799.00	20,849.33	300.00
Total Sewer Collection	333,138.90	322,598.36	249,414.93	203,911.81	259,461.88	193,342.86	252,642.61
Total Peppers Ferry	2,110,597.00	2,090,597.00	2,070,896.00	1,554,610.42	2,417,897.20	2,503,963.75	1,913,131.84
Total Other Financing	26,157.00	47,189.64	33,164.07	0.00	46,366.04	0.00	0.00
<b>TOTAL EXPENSES</b>	<b>3,608,664.90</b>	<b>3,599,157.00</b>	<b>3,419,397.00</b>	<b>2,289,515.12</b>	<b>3,483,453.11</b>	<b>3,345,851.84</b>	<b>2,965,160.10</b>
Revenues	3,599,157.00	3,599,157.00	3,419,397.00	2,859,147.99	3,483,453.11	3,395,917.18	3,189,066.16
Expenses	3,608,664.90	3,599,157.00	3,419,397.00	2,289,515.12	3,483,453.11	3,345,851.84	2,965,160.10
Balance	(9,507.90)	0.00	(0.00)	569,632.87	(0.00)	50,065.34	223,906.06

	2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>TOTAL FOR ALL TOWN BUDGETS</b>							
<b>GENERAL FUND</b>							
Revenues	8,817,775.00	8,817,775.00	10,383,904.15	7,176,249.47	10,515,183.33	9,273,724.47	10,038,420.97
Expenses	9,707,726.56	8,817,775.00	10,358,904.15	8,112,604.01	10,515,183.33	9,568,128.70	9,701,596.10
Balance	(889,951.56)	(0.00)	25,000.00	(936,354.54)	0.00	(294,404.23)	336,824.87
<b>WATER FUND</b>							
Revenues	2,085,000.00	2,085,000.00	3,905,606.60	1,550,771.58	2,282,334.60	1,889,786.71	1,855,385.25
Expenses	2,147,774.59	2,085,000.00	3,905,606.60	1,752,208.31	2,282,334.60	1,659,208.66	1,833,905.51
Balance	(62,774.59)	(0.00)	0.00	(201,436.73)	0.00	230,578.05	21,479.74
<b>SEWER FUND</b>							
Revenues	3,599,157.00	3,599,157.00	3,419,397.00	2,859,147.99	3,483,453.11	3,395,917.18	3,189,066.16
Expenses	3,608,664.90	3,599,157.00	3,419,397.00	2,289,515.12	3,483,453.11	3,345,851.84	2,965,160.10
Balance	(9,507.90)	0.00	(0.00)	569,632.87	(0.00)	50,065.34	223,906.06
<b>COMBINED WATER/SEWER FUNDS</b>							
Revenues	5,684,157.00	5,684,157.00	7,325,003.60	4,409,919.57	5,765,787.71	5,285,703.89	5,044,451.41
Expenses	5,756,439.49	5,684,157.00	7,325,003.60	4,041,723.43	5,765,787.71	5,005,060.50	4,799,065.61
Balance	(72,282.49)	0.00	(0.00)	368,196.14	0.00	280,643.39	245,385.80
<b>TOTAL BUDGETED FUNDS</b>							
Revenues	14,501,932.00	14,501,932.00	17,708,907.75	11,586,169.04	16,280,971.04	14,559,428.36	15,082,872.38
Expenses	15,464,166.06	14,501,932.00	17,683,907.75	12,154,327.44	16,280,971.04	14,573,189.20	14,500,661.71
Balance	(962,234.06)	(0.00)	25,000.00	(568,158.40)	0.00	(13,760.84)	582,210.67



**PULASKI**

**WHERE YOUR NEW PATH BEGINS**

**APPENDIX B:**

**FY21 - SUMMARY  
OF REVENUES**

**GENERAL FUND  
WATER FUND  
SEWER FUND**

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>							
<b>REVENUES</b>							
<b>PROPERTY TAXES</b>							
103010.1010	REAL ESTATE-CURRENT	1,474,104.00	1,539,335.00	725,032.68	1,429,261.00	1,477,056.00	1,400,239.42
103010.1015	HOGAN'S REVENUE SHARING	2,000.00	850.00	2,000.46	2,000.00	-	1,000.23
103010.1020	REAL ESTATE-DELINQUENT	80,000.00	80,000.00	52,491.65	75,000.00	67,455.00	128,538.73
103010.1030	TAX OVERPAYMENTS	-	-	(1,283.04)	-	(961.07)	(93.12)
103010.2010	VEHICLES-CURRENT	165,000.00	175,000.00	162,105.38	165,000.00	154,434.03	166,973.16
103010.2020	VEHICLES-DELINQUENT	5,000.00	3,000.00	10,017.17	10,000.00	5,226.03	2,672.27
103010.2030	TAX RELIEF (PERSONAL PROPERTY)	140,000.00	140,000.00	140,331.94	140,331.94	140,331.94	140,331.94
103010.3030	MACHINERY & TOOLS-CURRENT	715,000.00	730,000.00	691,008.77	727,390.00	731,924.94	709,796.37
103010.3040	MACHINERY & TOOLS-DELINQU	-	-	20,308.19	20,308.19	610.45	-
103010.4010	MOBILE HOME-CURRENT	2,500.00	2,500.00	2,545.04	2,437.71	3,611.94	2,384.88
103010.4020	MOBILE HOMES-DELINQUENT	-	-	109.58	109.58	246.99	-
103010.5010	PSC REAL ESTATE-CURRENT	65,720.00	65,720.00	30,262.61	65,720.00	-	65,719.86
103010.7000	INTEREST-PERSONAL PROPERTY	3,000.00	3,000.00	3,209.73	2,563.00	4,162.47	3,997.97
103010.7001	INTEREST - REAL ESTATE	35,000.00	25,000.00	26,742.95	34,359.00	34,420.37	64,334.31
103010.8000	PENALTY- PP, MT, BPOL	5,000.00	6,000.00	7,349.07	7,500.00	8,602.56	6,771.54
103010.8001	PENALTY - REAL ESTATE	10,000.00	11,000.00	8,777.36	11,000.00	13,798.52	17,576.54
	<b>Total Property Taxes</b>	<b>2,702,324.00</b>	<b>2,781,405.00</b>	<b>1,881,009.54</b>	<b>2,692,980.42</b>	<b>2,640,920.17</b>	<b>2,710,244.10</b>
<b>LOCAL TAXES</b>							
103011.1201	LOCAL SALES TAX	630,000.00	620,000.00	478,651.99	615,000.00	604,082.40	585,376.12
103011.1202	CONSUMER UTILITY TAX	225,000.00	225,000.00	185,017.76	205,000.00	231,101.97	211,381.03
103011.1203	BUSINESS LICENSE	435,000.00	425,000.00	491,362.90	485,000.00	443,782.48	424,002.09
103011.1204	UTILITY FRANCHISE TAX	7,000.00	11,000.00	6,901.14	12,075.00	-	7,301.90
103011.1205	MOTOR VEHICLE DECALS	115,000.00	130,000.00	57,762.44	125,000.00	113,180.88	120,746.10
103011.1206	BANK STOCK TAXES	170,000.00	160,000.00	-	175,000.00	176,780.07	186,406.29
103011.1207	MOTOR VEHICLE RENTAL TAX	1,000.00	1,000.00	-	250.00	339.25	1,095.46
103011.1208	CIGARETTE TAX	150,000.00	145,000.00	141,342.75	151,372.00	148,785.30	141,337.00
103011.1209	MEALS TAX	962,000.00	970,000.00	779,478.88	940,000.00	978,364.87	915,384.01
103011.1210	OCCUPANCY TAX	32,000.00	32,000.00	24,682.63	26,000.00	30,966.47	31,008.52
103011.1217	LOCAL CONSUMPTION TAX	50,000.00	60,000.00	38,282.18	44,099.00	45,925.87	66,886.14
103011.2105	COMMUNICATION SALES TAX	375,000.00	450,000.00	281,926.20	370,000.00	390,211.65	418,801.51
	<b>Total Local Taxes</b>	<b>3,152,000.00</b>	<b>3,229,000.00</b>	<b>2,485,408.87</b>	<b>3,148,796.00</b>	<b>3,163,521.21</b>	<b>3,109,726.17</b>
<b>PERMITS</b>							
103020.1301	ZONING PERMIT	2,500.00	-	-	-	350.00	-
103020.1302	BUILDING PERMITS	-	20,000.00	18,079.16	23,890.44	26,346.42	32,729.74
103020.1305	CANVASSER PERMIT	-	-	60.00	60.00	150.00	30.00

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>							
103020.1306	MISC. POLICE CHARGE	1,500.00	500.00	1,511.00	1,500.00	1,936.50	1,610.48
103020.1307	SUBDIVISION REVIEW FEES	-	-	190.00	190.00	250.00	90.00
103020.1308	URBAN AGRICULTURE PERMIT FEES	100.00	100.00	-	-	25.00	75.00
103020.1309	MARKETPLACE VENDOR PERMIT FEES	500.00	200.00	570.00	2,000.00	2,070.00	1,020.00
103020.1310	PUBLIC HEARING FEES	-	-	450.00	450.00	1,750.00	100.00
103020.1311	DOWNTOWN FAÇADE	-	-	500.00	-	2,500.00	-
103020.1312	STORMWATER PERMIT FEES	-	-	-	-	3,456.00	-
103020.1313	FIREWORKS PERMIT	1,000.00	-	2,100.00	2,100.00	600.00	-
	<b>Total Permits</b>	<b>5,600.00</b>	<b>20,800.00</b>	<b>23,460.16</b>	<b>30,190.44</b>	<b>39,433.92</b>	<b>35,655.22</b>
<b>FINES &amp; FORFEITURES</b>							
103030.1401	COURT FINES	25,000.00	45,000.00	9,624.61	22,000.00	21,959.44	26,963.25
103030.1402	PARKING FINES	1,000.00	1,500.00	1,442.00	1,500.00	2,372.32	1,386.80
103030.1403	DCJS-FORFEITED ASSETS	-	-	44,726.11	44,376.00	5,866.19	936.93
103030.1404	RESTITUTION	-	-	483.07	483.00	238.11	658.26
103030.1406	E-SUMMOMS	500.00	-	570.07	600.00	-	-
	<b>Total Fines &amp; Forfeitures</b>	<b>26,500.00</b>	<b>46,500.00</b>	<b>56,845.86</b>	<b>68,959.00</b>	<b>30,436.06</b>	<b>29,945.24</b>
<b>RECREATIONAL</b>							
103040.1611	CALFEE REVENUE SHARING	12,500.00	12,500.00	-	62,500.00	-	-
103040.1613	GATEWOOD COMMISSION	11,200.00	5,000.00	5,839.66	6,000.00	2,725.60	178.55
103040.1614	GATEWOOD STORE SALES	-	-	-	-	-	11,051.04
103040.1615	BOAT & MOTOR RENTAL	-	-	-	-	-	18,363.48
103040.1616	CAMPING SPACE RENTAL FEE	-	-	-	-	39,701.56	46,622.70
103040.1619	GATEWOOD FOOD CONCESSIONS	-	-	-	-	-	5,096.76
103040.1620	SALES TAX REIMBURSEMENT	-	-	-	-	190.09	164.00
103040.1622	RENT OF GATEWOOD HOUSE	-	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00
103040.1625	TRANSIENT OCCUPANCY TAX	-	-	1,077.27	1,000.00	(465.97)	1,200.31
	<b>Total Recreational Charges</b>	<b>23,700.00</b>	<b>18,700.00</b>	<b>7,916.93</b>	<b>70,700.00</b>	<b>43,351.28</b>	<b>83,876.84</b>
<b>STATE NON-CAT. AID</b>							
103050.2207	ROLLING STOCK TAX	10,000.00	11,000.00	10,096.11	10,096.00	10,146.21	10,135.90
103050.2212	BULLETPROOF VEST PARTNER.	2,500.00	2,500.00	285.00	2,500.00	1,741.98	634.95
103050.2225	BYRNE JUSTICE ASSISTANCE GRANT	-	-	-	-	-	4,072.00
103050.2226	SAFE STREETS DMV GRANT	-	-	-	-	-	4,379.49
103050.2246	DUI/DUID ENFORCEMENT	-	-	-	-	-	1,298.12
	<b>Total State Non-Cat Aid</b>	<b>12,500.00</b>	<b>13,500.00</b>	<b>10,381.11</b>	<b>12,596.00</b>	<b>11,888.19</b>	<b>20,520.46</b>

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>							
<b>STATE CAT. AID</b>							
103051.2403	FIRE INSURANCE PROGRAM	33,000.00	32,000.00	33,093.00	33,093.00	31,449.00	30,376.00
103051.2404	STREET & HIGHWAY REIMBURS	2,093,120.00	2,121,550.00	1,569,841.32	2,093,121.00	2,093,110.76	2,032,424.12
103051.2405	LAW ENFORCEMENT GRANT	242,804.00	241,543.00	182,103.00	242,804.00	233,688.00	225,352.00
103051.2408	VA COMMISSION FOR ARTS	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
103051.2409	DHCD VA MAIN ST FEASIBILITY GRANT		25,000.00	5,000.00	-	-	-
103051.2411	SWVA HISTORIC DOWNTOWN (CLG)	-	-	10,110.43	10,110.00	-	-
103051.2412	PEDAL PUSHERS	-	7,000.00	3,500.00	7,000.00	-	-
103051.2417	BURN BUILDING GRANT	34,085.00	-	-	-	-	-
103051.2450	DHCD DOWNTOWN GRANT	-	-	5,000.00	30,000.00	-	-
103051.2451	CDBG HOUSING PLANNING GRANT	-	-	-	-	-	30,000.00
103051.2453	CDBG DOWNTOWN REVITALIZATION GRANT	-	616,656.23	53,726.27	616,656.23	-	-
	<b>Total State Categorical Aid</b>	<b>2,407,509.00</b>	<b>3,048,249.23</b>	<b>1,866,874.02</b>	<b>3,037,284.23</b>	<b>2,362,747.76</b>	<b>2,322,652.12</b>
<b>FEDERAL AID</b>							
103052.2228	USDOJ - BODY WORN CAMERA GRANT	-	-	20,500.00	-	-	-
103052.2248	USDA GRANTS - POLICE	25,000.00	25,000.00	-	50,000.00	25,000.00	-
103052.2249	NALOXONE-BYRNE/JAG GRANT	-	-	-	-	5,680.00	2,700.00
103052.2415	ARC - PULASKI WORKS GRANT	-	-	3,133.17	-	-	-
103052.2419	EPA - BROWNFIELDS - VBAF - LEE JEANS BLDG	-	-	50,000.00	50,000.00	-	-
103052.2420	EPA - BROWNFIELDS GRANT	100,000.00	150,000.00	96,714.39	130,000.00	190,641.20	85,896.50
	<b>Total Federal Aid</b>	<b>125,000.00</b>	<b>175,000.00</b>	<b>170,347.56</b>	<b>230,000.00</b>	<b>271,321.20</b>	<b>88,596.50</b>
<b>MISC. REVENUE</b>							
103060.1501	INTEREST EARNED	25,000.00	26,500.00	19,040.58	26,150.00	31,225.23	28,501.44
103060.1502	DIVIDENDS EARNED	2,000.00	2,000.00	1,980.84	2,450.00	3,227.14	1,949.89
103060.1505	GOB LGIP DIVIDEND ERNGS	300.00	300.00	209.39	350.00	464.40	280.60
103060.1602	ADMIN. FEES-NUSNCE ABATE.	1,500.00	1,500.00	1,350.00	1,500.00	2,418.75	2,476.25
103060.1603	PSA BILLING FEES	32,000.00	32,000.00	27,996.91	31,130.00	32,580.52	32,358.08
103060.1701	MARKETPLACE PROCEEDS	2,500.00	-	2,834.60	4,000.00	1,827.80	-
103060.1711	SPECIAL EVENTS CONTRIBUTIONS	2,000.00	3,000.00	520.00	1,000.00	1,612.00	2,394.00
103060.1713	RATCLIFFE BOOKLET SALES	-	-	-	-	10.00	-
103060.1714	SENIOR CENTER DONATIONS	-	-	911.00	911.00	-	-
103060.1802	MISCELLANEOUS REVENUE	1,000.00	1,000.00	9,004.69	10,000.00	3,272.11	1,669.97
103060.1804	PLANNING COMMITTEE CHARGE	-	-	-	-	1,050.00	1,074.04
103060.1806	UTILITY LATE PENALTY (trfrd fr wf/sf/gf monthly)	70,000.00	70,000.00	53,370.82	70,000.00	70,267.37	69,261.06
103060.1807	CEMETERY LOT PURCHASES	5,000.00	5,000.00	5,300.00	6,000.00	6,600.00	4,825.00
103060.1808	RETIREE INSURANCE PREMIUMS PAYMENTS	19,056.00	19,056.00	1,916.00	3,100.00	10,071.00	8,591.00
103060.1812	COMMUNITY POLICING	2,500.00	2,500.00	2,586.00	2,500.00	2,150.00	1,925.00
103060.1813	RETURN CHECK FEE	1,000.00	1,000.00	1,680.00	1,500.00	2,560.00	1,440.00
103060.1814	SALE OF SALVAGE PROPERTY	5,000.00	5,000.00	214.36	10,000.00	28,524.84	11,473.93

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>							
103060.1815	CASH OVER/UNDER-FINANCE	-	-	68.43	-	(91.49)	(86.19)
103060.1820	POLICE SEIZURE	-	-	3,250.00	3,250.00	10,355.96	1,310.00
103060.1821	E-TICKET REVENUES - DO NOT USE	-	-	-	-	325.93	-
103060.1823	DEBT SET OFF FEE	1,000.00	500.00	611.47	1,000.00	1,056.64	-
103060.1824	C.L.R. DRUG TASK FORCE - Restitution Acct	-	-	3,969.70	3,509.70	2,040.00	-
103060.1825	FEDERAL ASSET RETURNS	-	-	-	-	5,644.79	-
103060.1826	C.L.R. DRUG TASK FORCE	-	-	388.45	388.45	1,404.00	2,080.90
103060.1827	POLICE CONTRACT REIMBURSEMENT	-	-	2,000.00	2,000.00	-	-
103060.1828	FALSE ALARM REVENUES	300.00	300.00	400.00	350.00	650.00	650.00
103060.1829	SALES OF SALVAGE PROP- PD	-	-	-	-	-	45.00
103060.1830	MISC REV - COMM DEV (CONF FEES, ETC)	-	-	-	-	2,700.00	-
103060.1840	BOOK ROYALTIES (JOHN WHITE)	-	-	-	-	-	75.42
	<b>Total Misc Revenue</b>	<b>170,156.00</b>	<b>169,656.00</b>	<b>139,603.24</b>	<b>181,089.15</b>	<b>221,946.99</b>	<b>172,295.39</b>
<b>RENTAL PROPERTY</b>							
103070.1509	U S CELLULAR LEASE (lease "sold")	-	-	-	-	-	24,193.24
103070.1517	nrv unwired	240.00	500.00	180.00	240.00	240.00	240.00
103070.1518	NTELOS FRANCHISE AGREEMENT	7,648.00	7,648.00	1,648.50	7,648.00	7,648.50	7,351.15
103070.1519	DEPOT 611 RENT	3,600.00	3,600.00	3,000.00	3,600.00	3,000.00	3,600.00
103070.1522	TRAIN STATION RENTAL	6,000.00	5,000.00	4,500.00	5,000.00	5,812.50	4,900.00
	<b>Total Rental Property</b>	<b>17,488.00</b>	<b>16,748.00</b>	<b>9,328.50</b>	<b>16,488.00</b>	<b>16,701.00</b>	<b>40,284.39</b>
<b>TRANSFER FROM OTHER FUNDS</b>							
103080.5109	APPROPRIATED FUND BALANCE	-	127,600.09	-	257,600.09	211,252.73	603,876.92
103080.5110	WATER FUND TRANSFER	94,998.00	180,920.00	-	-	-	94,998.00
103080.5112	SEWER FUND TRANSFER	-	201,993.00	-	-	-	110,556.00
	<b>Total Transfer from Other Funds</b>	<b>94,998.00</b>	<b>510,513.09</b>	<b>-</b>	<b>257,600.09</b>	<b>211,252.73</b>	<b>809,430.92</b>
<b>RECOVERED COSTS</b>							
103090.1901	CONTRACTED SECURITY	45,000.00	45,000.00	29,261.71	52,225.00	36,718.43	38,129.87
103090.1903	PW - LABOR REIMBURSEMENT	7,500.00	10,000.00	6,420.00	7,500.00	8,760.00	10,020.00
103090.1904	COUNTY REIMB. - JAMES HARDIE (loan pd off 4/2020)	-	179,600.83	1,596.49	179,600.00	184,363.19	184,363.20
103090.1907	SENIOR TRIPS REIMBURSEMENT	3,500.00	1,000.00	2,106.00	3,570.00	3,096.00	335.00
	<b>Total Recovered Costs</b>	<b>56,000.00</b>	<b>235,600.83</b>	<b>39,384.20</b>	<b>242,895.00</b>	<b>232,937.62</b>	<b>232,848.07</b>
<b>OTHER FINANCING SOURCES</b>							
103110.1011	INSURANCE RECOVERIES	3,000.00	3,000.00	59,315.84	5,000.00	6,266.34	64,281.59
103110.1017	COUNTY CONTRIB. - SENIOR CENTER	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
103110.1100	DEBT PROCEEDS/PRIOR YEAR	-	-	-	-	-	30,168.02

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>							
103110.1101	PROCEEDS FROM DEBT	-	94,232.00	405,274.64	499,506.00	-	-
103110.1803	SALE OF PROPERTY	-	-	99.00	99.00	-	266,895.94
	<b>Total Other Financing Sources</b>	<b>24,000.00</b>	<b>118,232.00</b>	<b>485,689.48</b>	<b>525,605.00</b>	<b>27,266.34</b>	<b>382,345.55</b>
<b>TOTAL REVENUES</b>		<b>8,817,775.00</b>	<b>10,383,904.15</b>	<b>7,176,249.47</b>	<b>10,515,183.33</b>	<b>9,273,724.47</b>	<b>10,038,420.97</b>



		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>WATER FUND</b>							
<b>REVENUES</b>							
<b>STATE NON-CAT. AID</b>							
203050.2306	VRA - GATEWOOD DAM GRANTS	-	-	-	-	-	-
<b>Total State Non-Categorical Aid</b>		-	-	-	-	-	-
<b>STATE CAT. AID</b>							
203051.2420	VDH-BROOKMONT HAAS	-	1,776,606.60	-	-	-	50,000.00
203051.2421	DAM FLOW CONTROL GRANT	-	-	-	-	-	-
203051.2422	REPAIR/REPLACEMENT OF EROSION STRUCTURES	-	-	-	-	-	-
203051.2423	ANALYSIS FOR DAM/SPILLWAY STABILITY	-	-	-	-	-	-
<b>Total State Categorical Aid</b>		-	<b>1,776,606.60</b>	-	-	-	<b>50,000.00</b>
<b>MISC. REVENUE</b>							
203010.8000	WATER PENALTY	-	-	-	-	-	-
203060.1505	GOB LGIP DIVIDEND ERNGS	5,000.00	5,000.00	4,501.49	6,389.06	9,136.11	6,032.65
203060.1802	MISCELLANEOUS REVENUE	-	-	-	-	716.11	80.53
203060.1813	UTILTY RETURNED CHECK FEE	500.00	500.00	-	-	-	-
<b>Total Miscellaneous Revenue</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>4,501.49</b>	<b>6,389.06</b>	<b>9,852.22</b>	<b>6,113.18</b>
<b>OTHER DEPTS</b>							
203080.5115	PUBLIC FIRE PROTECTION TR	7,500.00	7,500.00	7,500.00	7,500.00	7,000.00	7,500.00
<b>Total Transfers from Other Depts</b>		<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,000.00</b>	<b>7,500.00</b>
<b>UTILITY CONNECTIONS</b>							
203100.6001	STATE WATER ASSESSMENT	12,000.00	12,500.00	(26.55)	12,000.00	11,999.30	12,063.57
203100.6002	UTILITY WATER CHARGES	1,980,000.00	1,839,000.00	1,473,885.64	1,885,503.54	1,771,325.44	1,696,255.41
203100.6003	UTILITY AVAILABLE CHAR	1,000.00	1,000.00	4,257.50	6,155.00	3,205.00	1,460.00
203100.6005	WATER CONNECTION FEE	15,000.00	10,000.00	16,067.50	22,985.00	16,913.78	13,903.09
203100.6006	RECONNECT FEE	60,000.00	60,000.00	41,851.00	47,512.00	65,365.97	63,060.00
203100.6007	SERVICE FEE	4,000.00	3,500.00	2,735.00	4,290.00	4,125.00	5,030.00
<b>Total Utility Connections</b>		<b>2,072,000.00</b>	<b>1,926,000.00</b>	<b>1,538,770.09</b>	<b>1,978,445.54</b>	<b>1,872,934.49</b>	<b>1,791,772.07</b>

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>WATER FUND</b>							
<b>DEBT PROCEEDS</b>							
203110.1100	DEBT PROCEEDS/PRIOR YEAR	-	190,000.00	-	-	-	-
203110.1101	PROCEEDS FROM DEBT	-	-	-	290,000.00	-	-
	<b>Total Debt Proceeds</b>	-	190,000.00	-	290,000.00	-	-
	<b>TOTAL REVENUES</b>	<b>2,085,000.00</b>	<b>3,905,606.60</b>	<b>1,550,771.58</b>	<b>2,282,334.60</b>	<b>1,889,786.71</b>	<b>1,855,385.25</b>

		2021 Budget Projections	2020 Budget Projections	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>SEWER FUND</b>							
<b>REVENUES</b>							
<b>FEDERAL AID</b>							
213052.2200	USDA - COMM. FACILITIES GRANT	-	-	-	-	-	21,000.00
<b>Total Federal Aid</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,000.00</b>
<b>MISC. REVENUE</b>							
213010.8000	SEWER PENALTY	5,000.00	-	-	-	-	-
213060.1505	GOB LGIP DIVIDEND ERNGS	1,000.00	1,000.00	523.42	500.00	1,062.32	701.47
213060.1510	COUNTY REIMB. PUMP ST. 4B	10,000.00	10,000.00	8,715.59	10,000.00	41,453.03	25,025.37
213080.5109	APPROPRIATED FUND BALANCE	-	-	-	-	-	-
<b>Total Misc. Revenue</b>		<b>16,000.00</b>	<b>11,000.00</b>	<b>9,239.01</b>	<b>10,500.00</b>	<b>42,515.35</b>	<b>25,726.84</b>
<b>RECOVERED COSTS</b>							
213090.1905	SULFATE ALLOCATION PROGRAM - JHBP	26,157.00	26,157.00	19,617.39	26,157.00	62,099.31	106,455.96
<b>Total Recovered Costs</b>		<b>26,157.00</b>	<b>26,157.00</b>	<b>19,617.39</b>	<b>26,157.00</b>	<b>62,099.31</b>	<b>106,455.96</b>
<b>UTILITY CONNECTIONS</b>							
213100.6007	UTILITY SEWER CHARGES	3,555,000.00	3,381,040.00	2,827,291.59	3,443,796.11	3,288,902.52	3,055,083.14
213100.6008	SEWER CONNECTION FEE	2,000.00	1,200.00	3,000.00	3,000.00	2,400.00	1,800.22
<b>Total Utility Connections</b>		<b>3,557,000.00</b>	<b>3,382,240.00</b>	<b>2,830,291.59</b>	<b>3,446,796.11</b>	<b>3,291,302.52</b>	<b>3,056,883.36</b>
<b>OTHER FINANCING</b>							
213110.1100	DEBT PROCEEDS/PRIOR YEAR	-	-	-	-	-	-
213110.1101	PROCEEDS FROM DEBT	-	-	-	-	-	-
213110.1102	SALE OF SURPLUS PROPERTY	-	-	-	-	-	-
<b>Total Other Financing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>3,599,157.00</b>	<b>3,419,397.00</b>	<b>2,859,147.99</b>	<b>3,483,453.11</b>	<b>3,395,917.18</b>	<b>3,210,066.16</b>



**PULASKI**

**WHERE YOUR NEW PATH BEGINS**

**APPENDIX C:**

**FY21 - SUMMARY OF  
EXPENDITURES**

**GENERAL FUND  
WATER FUND  
SEWER FUND**

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
<b>EXPENSES</b>								
<b>TOWN COUNCIL</b>								
104101.0100	REG-SALARY & WAGES	28,800.00	28,800.00	28,800.00	24,000.00	28,800.00	26,300.00	28,800.00
104101.2000	FICA	2,203.20	2,203.20	2,203.20	1,836.00	2,203.20	2,011.95	2,203.20
104102.3007	ADVERTISING	4,000.00	4,000.00	4,000.00	3,100.28	4,000.00	4,989.58	5,757.65
104102.3011	PROMOTION AND DEVELOPMENT	1,000.00	1,000.00	1,000.00	-	1,000.00	1,152.01	1,330.30
104102.3012	ELECTORAL BOARD	-	-	3,000.00	1,019.54	3,000.00	-	3,708.72
104102.5406	OFFER OF CONDOLENCES	300.00	300.00	300.00	257.00	300.00	389.00	175.98
104102.5501	TRAINING AND MEETINGS	3,000.00	3,000.00	3,000.00	3,957.78	3,957.78	2,126.30	2,836.80
104102.5801	DUES & ASSOC. MEMBERSHIPS -VML Dues & UVA Mship"	8,600.00	8,600.00	8,400.00	8,566.00	8,566.00	8,407.00	9,014.62
104102.5803	CONTINGENCY	-	-	-	-	-	11,552.55	-
104102.5804	MISCELLANEOUS EXPENSE	-	-	-	-	-	175.97	440.91
104104.5401	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	989.97	1,000.00	1,400.71	1,819.81
104107.3006	CONSULTANTS	1,000.00	-	1,000.00	-	-	-	204.43
<b>Total Town Council</b>		<b>49,903.20</b>	<b>48,903.20</b>	<b>52,703.20</b>	<b>43,726.57</b>	<b>52,826.98</b>	<b>58,505.07</b>	<b>56,292.42</b>
<b>CLERK OF COUNCIL</b>								
104201.0100	REG-SALARY & WAGES	52,565.00	52,565.00	50,062.00	41,613.94	51,722.59	52,074.59	50,133.22
104201.2000	FICA	4,021.22	4,021.22	3,829.74	3,163.20	3,956.78	3,959.25	3,825.12
104201.2100	VIRGINIA RETIREMENT SYSTEM	5,351.12	5,351.12	5,096.31	4,353.10	5,265.36	4,974.56	5,729.70
104201.2102	GROUP LIFE INSURANCE	688.60	688.60	655.81	560.20	677.57	611.71	-
104201.2200	HEALTH INSURANCE (ANTHEM)	8,784.00	8,784.00	8,376.00	6,980.00	8,376.00	8,376.00	7,212.00
104201.2400	WORKERS COMP	45.06	45.06	37.69	45.06	45.06	37.42	32.38
104202.5501	TRAINING AND MEETINGS	-	-	-	-	-	-	-
104202.5801	DUES & ASSOC. MEMBERSHIPS	-	-	-	-	-	-	-
104203.3005	MAINTANCE SER. CONTRACT	4,730.00	4,730.00	4,730.00	3,060.11	3,545.90	4,215.85	4,370.58
104204.5401	OFFICE SUPPLIES	-	-	-	-	-	-	527.97
<b>Total Clerk of Council</b>		<b>76,185.00</b>	<b>76,185.00</b>	<b>72,787.56</b>	<b>59,775.61</b>	<b>73,589.26</b>	<b>74,249.38</b>	<b>71,830.97</b>
<b>MAYOR</b>								
104301.0100	REG-SALARY & WAGES	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00	8,500.00	6,000.00
104301.2000	FICA	459.00	459.00	459.00	382.50	459.00	650.25	459.00
104302.3024	PROMOTIONS & DEVELOPMENT	200.00	200.00	200.00	57.98	115.96	28.99	-
104302.5203	TELECOMMUNICATION	500.00	500.00	500.00	199.96	224.96	654.27	925.09
104302.5501	TRAINING AND MEETINGS	1,000.00	-	1,000.00	-	-	87.95	-
104302.5801	DUES & ASSOC. MEMBERSHIPS	100.00	-	100.00	-	-	29.43	-
104304.5401	OFFICE SUPPLIES	150.00	150.00	150.00	-	50.00	125.90	-
<b>Total Mayor</b>		<b>8,409.00</b>	<b>7,309.00</b>	<b>8,409.00</b>	<b>5,640.44</b>	<b>6,849.92</b>	<b>10,076.79</b>	<b>7,384.09</b>

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
<b>TOWN MANAGER</b>								
104401.0100	REG-SALARY & WAGES	230,322.00	230,322.00	217,105.00	180,910.07	225,202.87	214,655.98	238,117.85
104401.0200	OT REG SALARY	300.00	300.00	300.00	-	-	-	-
104401.0300	PART TIME SALARY	10,000.00	1,000.00	2,500.00	-	2,500.00	-	2,044.00
104401.2000	FICA	18,407.58	17,719.08	16,822.73	13,844.79	17,228.02	16,472.34	18,230.57
104401.2100	VIRGINIA RETIREMENT SYSTE	23,446.78	23,446.78	22,101.29	16,380.71	19,747.83	18,236.10	25,263.44
104401.2102	GROUP LIFE INSURANCE	3,017.22	3,017.22	2,844.08	2,444.98	2,950.16	2,579.07	-
104401.2200	HEALTH INSURANCE	41,280.00	41,280.00	39,372.00	26,875.00	32,250.00	32,250.00	27,345.50
104401.2323	DB EE MANDATORY	-	-	-	2,436.42	2,168.10	2,915.49	3,319.10
104401.2324	DC EE VOL	-	-	-	143.70	173.14	167.91	124.84
104401.2400	WORKERS COMP	270.69	270.69	226.47	270.69	270.69	223.65	233.56
104402.3007	ADVERTISING	500.00	300.00	500.00	1,604.50	-	607.50	894.40
104402.5201	POSTAL SERVICES	500.00	500.00	500.00	439.85	500.00	449.71	549.69
104402.5203	TELECOMMUNICATION	6,500.00	6,500.00	6,500.00	4,895.62	6,144.38	8,019.95	7,607.39
104402.5411	BOOKS & SUBSCRIPTIONS	200.00	200.00	200.00	485.34	485.34	(72.57)	149.50
104402.5501	TRAINING AND MEETINGS	5,000.00	5,000.00	5,000.00	6,055.68	6,055.68	4,377.47	6,169.76
104402.5801	DUES & ASSOC. MEMBERSHIPS	2,100.00	2,100.00	2,100.00	1,305.00	1,867.50	2,673.50	2,056.45
104402.5804	MISCELLANEOUS EXPENSE	1,000.00	1,000.00	1,000.00	723.24	1,000.00	1,076.33	948.41
104403.5408	VEHICLE & POWER EXPENSE	7,500.00	6,500.00	7,500.00	4,528.08	6,333.84	7,515.81	3,963.70
104404.5401	OFFICE SUPPLIES	3,000.00	2,000.00	3,000.00	1,513.71	1,984.46	2,713.80	4,345.14
104407.3006	CONSULTANTS	5,000.00	2,500.00	5,000.00	5,000.00	5,000.00	-	4,500.00
<b>Total Town Manager</b>		<b>358,344.27</b>	<b>343,955.77</b>	<b>332,571.57</b>	<b>269,857.38</b>	<b>331,862.01</b>	<b>314,862.04</b>	<b>345,863.30</b>
<b>COMMUNITY DEVELOPMENT</b>								
104501.0100	REG-SALARY & WAGES	79,745.00	38,900.00	76,130.00	61,252.26	76,843.14	74,068.16	39,165.90
104501.0200	REG - OT SALARY	1,000.00	1,000.00	-	1,128.39	-	-	-
104501.0300	PARTTIME	20,000.00	5,000.00	2,000.00	23,969.50	37,373.00	13,480.05	-
104501.2000	FICA	7,630.49	3,358.35	5,976.95	6,482.34	8,737.53	6,544.91	2,997.38
104501.2100	VIRGINIA RETIREMENT SYSTE	8,118.04	3,960.02	7,750.03	3,960.25	4,862.43	5,083.30	2,821.57
104501.2102	GROUP LIFE INSURANCE	1,044.66	509.59	997.30	560.52	1,006.65	353.97	-
104501.2200	HEALTH INSURANCE	17,568.00	8,784.00	20,310.00	13,611.00	20,591.00	17,641.50	6,911.50
104501.2323	DB EE MANDATORY	-	-	-	2,531.22	4,319.11	2,616.52	1,374.15
104501.2324	DC EE VOL	-	-	-	-	-	-	-
104501.2400	WORKERS COMP	2,019.87	898.00	1,003.93	2,019.87	4,039.74	973.27	1,431.76
104502.3007	ADVERTISING	3,000.00	500.00	3,000.00	-	-	282.20	841.15
104502.5201	POSTAL SERVICES	50.00	50.00	50.00	-	-	-	-
104502.5203	TELECOMMUNICATION	1,000.00	1,000.00	1,000.00	914.06	726.10	629.19	2,470.97
104502.5411	BOOKS & SUBSCRIPTIONS	200.00	100.00	200.00	-	200.00	216.79	528.78
104502.5501	TRAINING AND MEETINGS	1,500.00	1,000.00	1,500.00	953.30	836.00	876.99	2,485.54
104502.5801	DUES & ASSOC MEMBERSHIPS	500.00	300.00	500.00	145.00	500.00	-	5,092.75
104502.5802	SPECIAL EVENTS	35,000.00	35,000.00	35,000.00	27,215.25	33,500.00	-	-

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
104502.5822	SPECIAL PROJECTS	-	-	-	-	-	-	125.07
104504.5401	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	496.81	874.40	1,160.13	1,376.54
104505.0001	BEE GRANT - CONTRACT SERVICES	-	-	-	-	-	-	12,992.62
104507.3006	CONSULTANTS	15,000.00	7,500.00	15,000.00	6,116.96	10,000.00	2,729.97	99.00
104507.3014	ARC - PULASKI WORKS PLANNING GRANT EXP	-	-	-	3,057.67	-	-	-
<b>Total Community Development</b>		<b>194,376.06</b>	<b>108,859.96</b>	<b>171,418.21</b>	<b>154,414.40</b>	<b>204,409.10</b>	<b>126,656.95</b>	<b>80,714.68</b>
<b>FINANCE</b>								
104601.0100	REG-SALARY & WAGES	384,564.00	313,629.00	373,171.00	246,077.60	350,821.34	365,588.33	332,019.52
104601.0200	OT REG SALARY	3,000.00	1,000.00	3,000.00	148.40	500.00	858.60	1,447.19
104601.2000	FICA	29,648.65	24,069.12	28,777.08	19,287.84	26,876.08	26,591.92	24,712.14
104601.2100	VIRGINIA RETIREMENT SYSTE	39,148.62	31,927.43	37,988.81	21,640.51	30,456.42	28,739.06	32,077.82
104601.2102	GROUP LIFE INSURANCE	5,037.79	4,108.54	4,888.54	3,604.45	4,935.74	4,520.81	-
104601.2200	HEALTH INSURANCE	85,200.00	63,900.00	81,246.00	58,966.48	81,246.00	81,759.04	57,696.00
104601.2323	DB EE MANDATORY	-	-	-	5,162.40	6,416.80	5,385.86	6,874.45
104601.2324	DC EE VOL	-	-	-	1,207.01	1,481.88	1,362.00	1,132.87
104601.2400	WORKERS COMP	329.21	271.53	275.42	329.21	329.21	272.00	231.08
104602.3007	ADVERTISING	1,000.00	500.00	1,000.00	229.13	500.00	518.53	359.55
104602.3008	DELINQUENT ACCOUNT COLLEC	2,600.00	2,600.00	2,600.00	2,120.61	2,131.22	2,573.20	2,451.10
104602.3009	SERVICE OTHER GOVERNMENTS	350.00	350.00	350.00	-	-	350.00	350.00
104602.5201	POSTAL SERVICES	18,000.00	15,000.00	18,000.00	11,619.55	16,000.00	13,170.62	15,222.97
104602.5203	TELECOMMUNICATION	6,000.00	4,000.00	6,000.00	2,796.33	3,047.28	5,624.42	6,207.09
104602.5402	PB STUFFER MACHINE	6,420.00	-	6,420.00	-	-	6,420.00	8,025.00
104602.5403	MAIL MACHINE - PITNEY BOWES	2,892.00	2,892.00	2,892.00	2,169.00	2,892.00	2,892.00	2,169.00
104602.5404	BILLING EXPENSES	12,500.00	12,500.00	-	7,571.27	8,920.00	-	-
104602.5411	BOOKS & SUBSCRIPTIONS	300.00	300.00	300.00	96.00	192.00	433.90	390.48
104602.5501	TRAINING AND MEETINGS	1,000.00	750.00	1,000.00	395.09	790.18	609.68	209.00
104602.5801	DUES & ASSOC. MEMBERSHIPS	800.00	500.00	800.00	395.00	225.00	220.00	844.00
104603.3005	MAINTENANCE SERVICE CONTR	2,100.00	2,100.00	2,100.00	1,772.83	2,058.46	1,908.66	1,608.80
104604.5401	OFFICE SUPPLIES	2,000.00	1,200.00	2,000.00	542.99	1,000.00	1,999.64	798.73
104604.5413	OTHER OPERATING SUPPLIES	22,000.00	5,000.00	22,000.00	6,795.45	6,000.00	20,451.19	24,141.46
<b>Total Finance</b>		<b>624,890.26</b>	<b>486,597.62</b>	<b>594,808.85</b>	<b>392,927.15</b>	<b>546,819.61</b>	<b>572,249.46</b>	<b>518,968.25</b>
<b>ADMIN. SERVICES</b>								
104707.2990	MUNICIPAL CODE	700.00	700.00	700.00	700.00	700.00	975.00	-
104707.3001	CPA SERVICES	54,000.00	54,000.00	54,000.00	61,500.00	61,500.00	57,275.01	58,325.00
104707.3002	TOWN ATTORNEY	40,000.00	40,000.00	40,000.00	16,732.84	30,000.00	43,667.79	46,238.50
104707.3003	LEGAL EXPENSES	55,000.00	55,000.00	5,000.00	9,214.25	15,000.00	18,597.22	7,623.24
104707.3006	CONSULTANT	40,000.00	10,000.00	40,000.00	39,960.28	45,000.00	58,919.15	37,962.55
104707.3026	COST ALLOCATION PLAN	2,700.00	-	2,700.00	-	3,000.00	3,000.00	-
104707.5430	BANK SERVICE CHARGES - CONCENTRATED ACCT	14,000.00	-	14,000.00	12,989.23	16,500.00	17,535.44	13,612.27

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
104707.5431	UNCLAIMED PROPERTY SUBMISSION	-	-	-	792.69	792.69	604.35	2,032.96
104708.5301	BANK FRANCHISE TAX RE-PAYMENT	-	-	-	10,883.00	-	-	-
104708.5302	PROPERTY DAMAGE INSURANCE (VACorps)	43,277.00	34,409.00	31,133.00	43,277.00	43,277.00	30,995.00	30,870.00
104708.5304	FIRE DEPARTMENT INSURANCE (VFIS)	9,651.00	9,651.00	9,443.00	9,651.00	9,651.00	9,773.00	9,576.00
104708.5305	BUSINESS AUTO INSURANCE (VACorps)	38,105.00	34,889.00	42,802.00	38,105.00	38,105.00	40,093.00	41,467.00
104708.5307	PUBLIC OFFICALS LIABILITY (VACorps)	9,414.00	9,414.00	9,414.00	9,414.00	9,414.00	9,414.00	9,414.00
104708.5308	COMMERCIAL GENERAL LIABIL (VACorps)	13,581.00	13,581.00	13,089.00	13,581.00	13,581.00	13,462.00	13,089.00
104708.5309	LAW ENFORCEMENT LIABILITY (VACorps)	875.00	775.00	1,075.00	875.00	875.00	875.00	1,045.00
104708.5310	UMBRELLA LIABILITY (VACorps)	4,054.00	3,846.00	4,327.00	4,054.00	4,054.00	4,173.00	4,216.00
104708.5311	EDUCATIONAL INCENTIVES	5,000.00	-	5,000.00	-	-	-	-
104708.5313	RETIREMENT INSURANCE INCENTIVE PAYMENTS	43,032.00	43,032.00	52,560.00	31,676.90	39,115.00	-	-
<b>Total Administrative Services</b>		<b>373,389.00</b>	<b>309,297.00</b>	<b>325,243.00</b>	<b>303,406.19</b>	<b>330,564.69</b>	<b>309,358.96</b>	<b>275,471.52</b>
<b>ENGINEERING</b>								
104801.0100	REG-SALARY & WAGES	166,996.00	166,996.00	158,906.00	134,179.51	165,277.71	137,295.50	143,578.88
104801.0200	OT REG SALARY	500.00	500.00	500.00	230.77	461.54	-	563.71
104801.0300	PART-TIME SALARY	2,500.00	1,500.00	-	-	-	10,115.55	2,028.83
104801.2000	FICA	13,004.69	12,928.19	12,194.56	10,026.15	12,679.05	11,051.22	11,011.33
104801.2100	VIRGINIA RETIREMENT SYSTE	17,000.19	17,000.19	16,176.63	10,848.66	13,005.76	8,801.89	12,550.08
104801.2102	GROUP LIFE INSURANCE	2,187.65	2,187.65	2,081.67	1,750.44	2,100.68	1,596.48	-
104801.2200	HEALTH INSURANCE	30,084.00	30,084.00	28,686.00	23,905.00	28,686.00	21,906.75	17,429.00
104801.2323	DE EE MANDATORY	-	-	-	2,692.16	3,225.60	4,051.27	4,078.09
104801.2324	DC EE VOL	-	-	-	61.44	92.16	212.11	151.81
104801.2400	WORKERS COMP	4,925.09	4,925.09	4,249.00	4,925.09	4,925.09	4,261.82	3,491.51
104802.3007	ADVERTISING	2,000.00	2,000.00	2,000.00	2,389.12	3,000.00	3,001.65	17,766.54
104802.5201	POSTAL SERVICES	500.00	500.00	500.00	277.50	500.00	535.09	1,105.59
104802.5203	TELECOMMUNICATION	4,000.00	2,500.00	4,000.00	1,952.60	2,282.52	3,447.69	3,776.21
104802.5411	BOOKS & SUBSCRIPTIONS	250.00	100.00	250.00	-	-	25.90	-
104802.5501	TRAINING AND MEETINGS	3,000.00	3,000.00	3,000.00	4,844.17	4,957.98	1,542.33	1,151.20
104802.5801	DUES & ASSOC. MEMBERSHIPS	250.00	-	250.00	-	-	-	-
104802.5804	MISCELLANEOUS EXPENSE	300.00	300.00	200.00	205.90	202.36	347.06	4,424.46
104803.3004	REPAIR & MAINTENANCE	100.00	100.00	100.00	-	-	-	39.38
104803.3005	MAINTENANCE SERVICE CONTR	10,000.00	7,500.00	10,000.00	7,500.00	7,500.00	8,793.15	15,550.00
104803.5408	VEHICLE & POWER EXPENSE	2,000.00	2,000.00	2,000.00	1,250.11	1,600.00	3,747.00	1,809.75
104804.5401	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	805.11	1,000.00	879.95	724.07
104804.5402	REPAIR & MAINT SUPPLIES	100.00	-	100.00	3.98	3.98	-	-
104804.5403	LANDFILL REPAIRS	400.00	400.00	-	400.00	400.00	2,090.00	400.00
104804.5410	UNIFORM & WEARING APPAREL	750.00	500.00	750.00	530.37	530.37	395.89	101.99
104804.5413	OTHER OPERATING SUPPLIES	200.00	100.00	200.00	-	-	103.96	-
104804.5421	AUTOCAD UPGRADE	2,000.00	-	2,000.00	-	-	-	-
104804.5426	DATA PROCESSING SUPPLIES	300.00	300.00	300.00	254.83	299.80	194.87	194.68
104804.5427	STORMWATER EXPENSES	-	-	-	-	-	1,512.00	-



		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
104807.3006	CONSULTANTS	1,000.00	-	1,000.00	-	-	1,600.00	2,500.00
	<b>Total Engineering</b>	<b>265,347.62</b>	<b>256,421.12</b>	<b>250,443.86</b>	<b>209,032.91</b>	<b>252,730.60</b>	<b>227,509.13</b>	<b>244,427.11</b>
<b>CONTRIBUTIONS</b>								
104901.0100	PLANNING COMMISSION - REG SALARY & WAGES	-	-	-	-	-	-	-
104901.2000	FICA - EMPLOYEE COMMITTEE AWARDS	-	-	-	288.74	-	253.39	322.95
104909.5605	TOWN PLANNING COMMISSION	3,500.00	3,500.00	2,000.00	1,914.57	2,768.38	3,497.17	2,523.48
104909.5607	BOARD OF ZONING APPEALS	500.00	500.00	500.00	547.64	200.00	568.13	456.08
104909.5620	ARCHITECTURAL REVIEW BD	500.00	500.00	500.00	46.13	200.00	10.93	39.82
104909.5621	INDUSTRIAL DEVELOPEMENT AUTHORITY	-	-	-	-	-	-	-
104909.5622	HOUSING AUTHORITY	-	-	-	-	-	2,104.60	-
104909.5629	EMPLOYEE COMMITTEE	12,000.00	12,000.00	12,000.00	9,034.88	10,500.00	6,754.51	11,333.74
104909.5630	PULASKI TRANSIT AUTHORITY	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
104910.5606	NRV PLANNING COMMISSION (NRVRC)	11,429.00	11,429.00	11,468.00	11,649.95	11,649.95	12,415.72	11,609.90
104910.5608	NRV AIRPORT COMMISSION	23,511.00	23,441.00	23,441.00	23,440.44	23,440.44	22,748.00	22,748.00
104910.5626	ONWARD NRV - form. NRV Econ. Deve. Alliance	6,000.00	3,000.00	6,000.00	4,500.00	6,000.00	6,000.00	6,000.00
104910.5631	CHAMBER OF COMMERCE	1,155.00	1,155.00	1,155.00	627.50	1,155.00	4,801.00	866.25
104911.5612	NRV AGENCY ON AGING	4,494.00	4,280.00	4,280.00	4,280.00	4,280.00	12,467.00	12,273.00
104911.5612	NRV AGENCY ON AGING - <i>Volunteer Pulaski!</i>	9,223.00	8,391.00	8,391.00	8,391.00	8,391.00	-	-
104911.5613	NRV DEVELOPMENT CORP	-	-	1,000.00	-	-	-	1,000.00
104911.5614	FINE ARTS CENTER	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	5,000.00
104911.5615	ADAIRE THEATER	4,500.00	-	-	-	-	-	-
104911.5616	NRV COMMUNITY ACTION	4,631.00	4,410.00	4,410.00	4,410.00	4,410.00	4,200.00	4,200.00
104911.5618	FRIENDS OF THE THEATER	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	5,000.00
104911.5627	LITERACY VOLUNTEERS	1,050.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
104911.5636	FREE CLINIC OF PULASKI CO	5,000.00	4,000.00	8,000.00	-	8,000.00	4,000.00	8,000.00
104911.5639	SWVA CULTURAL HERITAGE FOUNDATION	5,531.00	-	-	-	-	-	-
104911.5641	FRIENDS OF PEAK CREEK	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
104911.5642	CLAYTOR LAKE FESTIVAL	500.00	-	500.00	500.00	500.00	500.00	500.00
104911-5643	JOINT DISPATCH CENTER	320,000.00	320,000.00	360,000.00	340,737.92	340,000.00	162,727.45	376,716.01
104911- ____	NRV PASSENGER RAIL COALITION	-	-	-	-	-	-	-
	<b>Total Contributions</b>	<b>495,024.00</b>	<b>478,106.00</b>	<b>526,145.00</b>	<b>492,868.77</b>	<b>503,994.77</b>	<b>325,547.90</b>	<b>542,089.23</b>
<b>I.T.</b>								
105001.0100	REGULAR SALARIES	-	-	-	-	-	42,300.16	49,888.10
105001.0200	OVERTIME	-	-	-	-	-	-	67.44
105001.2000	FICA	-	-	-	-	-	3,237.08	3,666.33
105001.2100	VIRGINIA RETIREMENT SYS	-	-	-	-	-	2,314.75	6,035.79
105001.2102	GROUP LIFE INSURANCE	-	-	-	-	-	297.91	-
105001.2200	HEALTH INSURANCE	-	-	-	-	-	4,288.00	7,212.00
105001.2400	WORKERS' COMPENSATION	-	-	-	31.60	31.60	39.57	36.10

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
105002.5203	TELECOMMUNICATIONS	-	-	-	-	-	198.68	563.56
105002.5501	TRAINING AND MEETINGS	-	-	-	-	-	-	-
105003.3005	MAINTENANCE SERVICE CONTR	75,000.00	75,000.00	75,000.00	79,980.21	85,000.00	97,092.75	78,417.38
105003.3019	COMPUTER EQUIPMENT	78,000.00	78,000.00	70,000.00	63,641.52	70,000.00	49,759.71	26,006.51
105003.5459	COMPUTER LEASE PAYMENTS	-	-	-	-	-	38,992.90	27,616.12
105003.7205	TELEPHONE SYSTEM MAINTENANCE	-	-	-	-	-	-	-
105004.5401	OFFICE SUPPLIES	-	-	-	-	-	-	-
105004.5426	DATA PROCESSING SUPPLIES	-	-	-	-	-	376.52	1,572.02
105007.3046	WEB PAGE UPDATES/ADDITONS	4,000.00	4,000.00	4,000.00	3,755.21	4,000.00	4,181.98	7,884.26
<b>Total IT Department</b>		<b>157,000.00</b>	<b>157,000.00</b>	<b>149,000.00</b>	<b>147,408.54</b>	<b>159,031.60</b>	<b>243,080.01</b>	<b>208,965.61</b>
<b>POLICE</b>								
105101.0100	REG-SALARY & WAGES	1,720,430.00	1,627,436.00	1,589,730.00	1,308,281.13	1,620,351.46	1,481,254.99	1,374,784.83
105101.0200	OT REG SALARY	45,800.00	45,800.00	45,860.00	25,425.63	45,369.56	33,881.14	31,015.14
105101.2000	FICA	135,116.60	128,002.55	125,122.64	101,728.71	127,427.66	116,784.33	109,181.01
105101.2100	VIRGINIA RETIREMENT SYSTE	175,139.77	165,672.98	161,834.51	134,079.10	161,619.58	143,972.16	160,335.62
105101.2101	LINE OF DUTY	7,060.00	7,060.00	7,060.00	7,929.00	7,929.00	7,250.00	6,960.00
105101.2102	GROUP LIFE INSURANCE	22,537.63	21,319.41	20,825.46	17,608.65	21,488.85	18,790.90	-
105101.2200	HEALTH INSURANCE	347,220.00	327,192.00	309,395.00	266,066.75	345,222.07	298,899.22	226,569.75
105101.2323	DB EE MANDATORY	-	-	-	2,433.42	2,922.86	2,879.32	3,450.68
105101.2324	DC EE VOL	-	-	-	332.18	409.34	352.10	171.74
105101.2400	WORKERS COMP	34,510.93	32,514.00	26,496.00	34,510.93	34,510.93	26,452.15	26,059.74
105101.2600	POLICE CLOTHING ALLOWANCE	5,460.00	5,460.00	5,460.00	3,705.00	5,070.00	5,460.00	4,830.00
105102.3007	ADVERTISING	600.00	600.00	600.00	739.62	1,000.00	498.60	1,059.00
105102.3009	SERVICE TO OTHER GOVERNMENTS	225.00	225.00	4,415.00	2,198.45	4,250.00	4,250.00	4,250.00
105102.3028	PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00	1,984.67	4,500.00	5,369.27	4,500.00
105102.5102	HEATING SERVICES	300.00	300.00	300.00	240.50	300.00	275.29	273.99
105102.5201	POSTAL SERVICES	800.00	800.00	800.00	425.01	500.00	352.77	747.46
105102.5203	TELECOMMUNICATION	18,000.00	12,000.00	18,000.00	8,605.01	12,579.10	16,179.59	17,105.98
105102.5406	OFFER OF CONDOLENCES	300.00	300.00	300.00	162.00	300.00	186.52	125.29
105102.5411	BOOKS & SUBSCRIPTIONS	2,000.00	2,000.00	2,000.00	1,094.06	2,188.12	2,084.53	1,549.65
105102.5413	OTHER OPERATING SUPPLIES	360.00	360.00	360.00	270.00	360.00	390.00	390.00
105102.5501	TRAINING AND MEETINGS	13,580.00	13,580.00	13,580.00	10,232.23	13,580.00	13,586.98	14,329.36
105102.5505	COMPUTER AIR CARDS	11,000.00	11,000.00	11,040.00	8,053.87	10,465.75	12,816.46	12,334.84
105102.5610	POLICE ACADEMY	11,408.00	11,408.00	11,315.00	10,585.00	10,585.00	10,585.00	10,950.00
105102.5801	DUES & ASSOC. MEMBERSHIPS	2,425.00	2,425.00	2,425.00	1,425.00	2,000.00	1,939.44	1,820.00
105102.5806	DRUG ENFORCEMENT	1,000.00	1,000.00	1,000.00	627.85	1,000.00	1,047.47	2,000.00
105102.5809	ACCREDITATION	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,499.24	1,000.00
105102.7302	POLICE - GRANTS MATCH	500.00	500.00	500.00	422.00	422.00	-	-
105103.3004	REPAIR & MAINTENANCE	5,000.00	5,000.00	5,000.00	3,125.92	4,000.00	4,437.59	5,560.00
105103.3005	MAINTENANCE SERVICE CONTR	4,850.00	4,850.00	4,850.00	2,545.50	4,850.00	6,340.40	5,962.40
105103.3019	COMPUTER EQUIPMENT	8,000.00	8,000.00	8,020.00	8,020.00	1,895.98	-	-

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
105104.5401	OFFICE SUPPLIES	7,000.00	7,000.00	7,000.00	5,895.03	7,000.00	6,774.08	7,499.30
105104.5402	REPAIR & MAINT SUPPLIES	4,000.00	4,000.00	4,000.00	3,123.36	2,141.96	4,131.74	4,000.00
105104.5408	VEHICLE & POWER EXPENSE	65,500.00	60,000.00	65,570.00	45,926.29	59,120.48	61,599.00	97,668.70
105104.5410	UNIFORM & WEARING APPAREL	10,000.00	10,000.00	10,000.00	4,721.46	8,149.33	9,213.94	10,163.03
105104.5417	POLICE SUPPLIES	11,000.00	11,000.00	11,000.00	7,926.05	11,318.56	11,081.66	11,000.00
105104.5460	POLICE TRAINING AMMO.	5,000.00	5,000.00	5,000.00	5,075.12	5,075.12	5,123.78	10,063.40
105104.5462	POLICE DEPT. - TEAR SMOKE	1,000.00	1,000.00	1,000.00	1,246.81	1,246.81	1,086.26	1,000.00
105104.5463	E-TICKET EXPENSES	300.00	300.00	-	-	-	-	-
105104.5464	CRIME PREVENTION	1,500.00	1,500.00	1,500.00	920.10	1,000.00	1,514.72	1,509.30
105112.5410	UNIFORM & WEARING (BULLET PROOF VESTS)	5,000.00	5,000.00	5,000.00	8,930.80	6,520.00	1,385.00	9,390.30
105127.5458	POLICE EQUIPMENT-BYRNE	-	-	-	4,189.00	4,189.00	-	-
105128.0200	OVERTIME-DMV/SPEED GRANT	-	-	-	-	-	-	3,360.56
105134.0200	OVERTIME (DMV/DUI Grant)	-	-	-	-	-	-	711.51
105142.7301	USDOJ - BODY WORN CAMERA - EQUIPMENT	-	-	-	9,487.00	-	-	-
105143.5458	FEDERAL ASSETS - POLICE EQUIPMENT	-	-	30,922.99	7,015.87	30,922.99	701.80	1,734.45
105143.5459	NALOXONE GRANT	-	-	5,680.00	5,680.00	5,680.00	-	2,700.00
105146.0200	OVERTIME (contract security)	-	-	-	26,675.61	26,427.61	35,641.13	36,750.36
105148.5465	COMMUNITY POLICING	-	-	18,691.83	5,986.11	18,691.83	686.80	1,502.79
105148.5466	POLICE SEIZURE	-	-	3,530.75	3,250.00	3,530.75	10,355.96	1,310.00
105148.5806	RETURN FROM DCJS	-	-	32,985.65	6,608.57	32,985.65	6,850.55	15,859.94
105148.5811	C. L. R. DRUG TASK FORCE	-	-	10,788.87	563.08	10,788.87	1,934.61	2,234.16
	<b>Total Police</b>	<b>2,690,422.93</b>	<b>2,546,104.95</b>	<b>2,595,458.70</b>	<b>2,117,577.45</b>	<b>2,683,386.22</b>	<b>2,375,896.49</b>	<b>2,245,774.28</b>
<b>FIRE</b>								
105201.0100	REG-SALARY & WAGES	505,397.00	471,793.00	495,182.00	402,587.28	495,705.37	477,803.14	441,861.79
105201.0200	OT REG SALARY	10,000.00	10,000.00	10,000.00	7,323.34	11,877.98	7,355.35	6,304.02
105201.0300	PART TIME SALARY	3,000.00	2,000.00	3,000.00	-	-	868.00	1,877.01
105201.2000	FICA	39,657.37	37,010.16	38,875.92	30,761.63	38,830.13	36,467.86	33,439.68
105201.2100	VIRGINIA RETIREMENT SYSTE	51,449.41	48,028.53	50,409.53	41,819.00	50,393.88	46,927.23	52,339.73
105201.2101	LINE OF DUTY	5,142.00	5,142.00	5,142.00	5,359.00	10,718.00	4,590.00	5,136.00
105201.2102	GROUP LIFE INSURANCE	6,620.70	6,180.49	6,486.88	5,381.50	6,493.74	6,039.11	-
105201.2200	HEALTH INSURANCE	104,088.00	95,304.00	99,258.00	75,735.00	90,882.00	90,184.00	75,570.50
105201.2400	WORKERS COMP	23,318.80	22,102.00	18,212.00	23,318.80	23,318.80	19,249.34	16,335.36
105202.3007	ADVERTISING	325.00	325.00	325.00	-	-	317.30	253.75
105202.3013	VOLUNTEER FIRE SERVICE	20,000.00	17,000.00	20,000.00	12,842.00	16,044.00	14,546.00	17,842.00
105202.3028	PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00	1,765.00	4,000.00	4,799.82	6,749.00
105202.5101	ELECTRICAL	5,500.00	5,500.00	5,500.00	4,982.29	6,500.00	5,287.41	5,073.52
105202.5102	HEATING SERVICES	4,700.00	4,700.00	4,700.00	3,087.13	3,500.00	4,963.55	5,840.85
105202.5105	GARBAGE-PSA	1,000.00	875.00	1,000.00	690.00	875.00	864.00	864.00
105202.5201	POSTAL SERVICES	250.00	250.00	250.00	100.43	124.98	215.91	141.72
105202.5203	TELECOMMUNICATION	9,200.00	7,000.00	9,200.00	5,713.59	6,576.26	10,536.97	11,568.95
105202.5411	BOOKS & SUBSCRIPTIONS	400.00	200.00	400.00	94.95	200.00	198.32	39.95

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
105202.5501	TRAINING AND MEETINGS	1,000.00	1,000.00	1,000.00	113.13	1,000.00	3,079.45	2,492.04
105202.5801	DUES & ASSOC. MEMBERSHIPS	750.00	750.00	750.00	445.00	740.00	505.00	875.00
105202.5804	MISCELLANEOUS EXPENSE	250.00	250.00	250.00	-	-	258.02	-
105202.5805	FIRE PREVENTION EXPENSES	2,150.00	2,150.00	2,150.00	2,117.69	2,117.69	2,147.01	2,238.83
105203.3004	REPAIR & MAINTENANCE	1,000.00	1,000.00	1,000.00	152.35	800.00	1,088.98	3,365.93
105203.3005	MAINTENANCE SERVICE CONTR	5,000.00	5,000.00	5,000.00	1,757.57	5,000.00	5,757.07	7,017.91
105203.5408	VEHICLE & POWER EXPENSE	7,200.00	7,200.00	7,200.00	6,465.70	8,849.30	7,968.53	6,845.44
105204.5401	OFFICE SUPPLIES	750.00	750.00	750.00	345.33	690.66	1,242.27	555.05
105204.5402	REPAIR & MAINT SUPPLIES	25,000.00	25,000.00	25,000.00	14,425.72	17,670.46	28,127.74	34,165.92
105204.5403	JANITORIAL SUPPLIES	800.00	800.00	800.00	720.38	800.66	1,023.87	841.40
105204.5410	UNIFORM & WEARING APPAREL	5,000.00	5,000.00	5,000.00	1,080.86	5,000.00	5,354.31	6,430.22
105204.5412	FIRE INVESTIGATION SUPPLIES	750.00	750.00	750.00	306.86	750.00	750.00	879.43
105204.5413	OTHER OPERATING SUPPLIES	4,500.00	4,500.00	4,500.00	2,679.78	3,000.00	4,401.33	9,699.99
105207.3001	CPA SERVICES	475.00	475.00	475.00	475.00	475.00	475.00	472.50
105208.5820	FIRE INSURANCE PROGRAM	31,400.00	31,400.00	31,400.00	15,768.44	15,434.68	31,449.00	51,291.78
	<b>Total Fire</b>	<b>881,073.29</b>	<b>824,435.18</b>	<b>858,966.33</b>	<b>668,414.75</b>	<b>828,368.59</b>	<b>824,840.89</b>	<b>808,409.27</b>
<b>BUILDING INSPECTIONS</b>								
105301.0100	REG-SALARY & WAGES	82,272.00	-	81,292.00	65,754.17	78,939.42	48,943.78	58,321.51
105301.0200	OT REG SALARY	-	-	100.00	-	-	-	-
105301.2000	FICA	6,293.81	-	6,226.49	4,990.85	6,038.87	3,691.68	4,247.15
105301.2100	VIRGINIA RETIREMENT SYSTE	8,375.29	-	8,275.53	678.80	787.36	486.40	3,666.00
105301.2102	GROUP LIFE INSURANCE	1,077.76	-	1,064.93	889.30	1,031.52	624.95	-
105301.2200	HEALTH INSURANCE	17,568.00	-	16,752.00	13,960.00	16,752.00	11,168.00	10,818.00
105301.2323	DB EE MANDATORY	-	-	-	5,690.80	6,665.98	4,693.91	2,943.70
105301.2324	DC EE VOL	-	-	-	777.00	798.40	-	-
105301.2400	WORKERS COMP	1,530.67	-	25.00	1,530.67	1,530.67	576.96	2,162.07
105302.3020	NUISANCE ABATEMENT	75,000.00	50,000.00	75,000.00	54,114.04	65,000.00	49,803.45	14,250.47
105302.3029	PRINTING AND BINDING	100.00	-	100.00	-	-	12.66	147.00
105302.5201	POSTAL SERVICES	500.00	150.00	500.00	68.66	200.00	37.84	343.44
105302.5203	TELECOMMUNICATION	1,200.00	-	1,200.00	791.63	835.64	339.91	316.76
105302.5411	BOOKS & SUBSCRIPTIONS	1,200.00	-	1,200.00	-	1,000.00	645.96	49.95
105302.5501	TRAINING AND MEETINGS	1,000.00	-	1,000.00	2,357.50	2,000.00	534.00	783.14
105302.5801	DUES & ASSOC. MEMBERSHIPS	750.00	-	750.00	190.00	750.00	885.50	68.64
105302.5804	MISCELLANEOUS EXPENSE	300.00	-	300.00	-	-	120.64	2,330.79
105303.3004	REPAIR & MAINTENANCE	500.00	-	500.00	-	-	-	-
105303.3005	MAINTENANCE SERVICE CONTR	-	37,500.00	-	-	-	-	-
105303.5408	VEHICLE & POWER EXPENSE	1,000.00	-	1,000.00	16.75	-	27.87	963.06
105304.5401	OFFICE SUPPLIES	500.00	-	500.00	329.57	500.00	1,066.97	296.68
105304.5410	UNIFORM & WEARING APPAREL	200.00	-	200.00	-	100.00	27.99	-
	<b>Total Building Inspections</b>	<b>199,367.53</b>	<b>87,650.00</b>	<b>195,985.94</b>	<b>152,139.74</b>	<b>182,929.86</b>	<b>123,688.47</b>	<b>101,708.36</b>

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
<b>STREETS - INELIGIBLE</b>								
105401.0100	REG-SALARY & WAGES	74,766.00	74,766.00	69,798.00	58,968.33	68,924.13	101,969.22	72,790.66
105401.0200	OT REG SALARY	3,920.00	3,920.00	6,500.00	12,830.53	19,245.80	15,399.04	5,855.29
105401.0600	VA UNEMPLOYMENT CLAIMS	-	-	-	-	-	1,795.13	-
105401.2000	FICA	6,019.48	6,019.48	5,836.80	5,179.33	6,745.00	8,584.53	5,745.20
105401.2100	VIRGINIA RETIREMENT SYSTE	7,611.18	7,611.18	7,105.44	6,855.22	7,016.48	8,885.58	7,453.93
105401.2102	GROUP LIFE INSURANCE	979.43	979.43	914.35	909.36	902.91	1,143.57	-
105401.2200	HEALTH INSURANCE	20,536.00	20,536.00	18,908.00	19,677.42	24,063.96	26,922.28	16,136.90
105401.2323	DBEE MANDATORY	-	-	-	206.48	220.46	-	1,204.55
105401.2324	DC EE VOL	-	-	-	5.55	-	-	20.29
105401.2400	WORKERS COMP	2,850.19	2,850.19	2,295.09	2,850.19	2,850.19	2,305.76	3,515.50
105402.5102	HEATING SERVICES	12,000.00	12,000.00	12,000.00	10,203.47	8,193.78	12,639.39	15,544.27
105402.5105	GARBAGE-PSA	9,600.00	9,600.00	9,600.00	5,150.92	8,000.00	10,009.95	9,495.03
105402.5201	POSTAL SERVICES	50.00	-	50.00	-	-	-	50.00
105402.5203	TELECOMMUNICATION	6,578.00	6,578.00	6,578.00	3,935.05	4,588.64	6,764.50	7,142.83
105402.5411	BOOKS & SUBSCRIPTIONS	114.00	114.00	114.00	96.00	96.00	114.00	114.00
105402.5501	TRAINING AND MEETINGS	500.00	250.00	500.00	-	-	149.00	-
105402.5506	RENTAL	1,450.00	1,450.00	1,445.04	1,134.15	1,400.00	1,493.63	1,492.40
105403.3004	REPAIR & MAINTENANCE	750.00	-	750.00	-	-	-	-
105403.3005	MAINTENANCE SERVICE CONTR	-	-	-	550.00	-	550.00	-
105403.5408	VEHICLE & POWER EXPENSE	60,000.00	60,000.00	60,000.00	63,102.59	70,570.21	70,080.19	67,600.49
105403.5415	SNOW SUPPLIES	1,000.00	1,000.00	1,000.00	-	-	-	-
105403.7014	STREET IMPROVEMENT-INELIG	-	-	-	12,396.05	12,396.05	-	31,998.90
105404.5401	OFFICE SUPPLIES	1,200.00	1,000.00	1,200.00	753.10	1,188.32	1,034.42	418.48
105404.5402	REPAIR & MAINT SUPPLIES	8,000.00	8,000.00	8,000.00	6,709.21	8,000.00	6,109.56	11,869.70
105404.5410	UNIFORM & WEARING APPAREL	14,200.00	12,500.00	14,200.00	9,717.39	13,850.54	12,267.78	12,721.53
105404.5413	OTHER OPERATING SUPPLIES	10,000.00	10,000.00	10,000.00	6,982.41	6,730.08	12,423.31	11,683.76
<b>Total Street - Ineligible</b>		<b>242,124.28</b>	<b>239,174.28</b>	<b>236,794.72</b>	<b>228,212.75</b>	<b>264,982.54</b>	<b>300,640.84</b>	<b>282,853.71</b>
<b>STREETS - ELIGIBLE</b>								
105501.0100	REG-SALARY & WAGES	459,278.00	459,278.00	428,759.00	305,142.08	388,695.75	346,139.71	367,260.10
105501.0200	OT REG SALARY	21,500.00	21,500.00	21,500.00	7,427.31	6,963.98	22,103.13	26,513.63
105501.0300	PART TIME SALARY	53,529.00	53,529.00	53,529.00	24,291.50	29,641.00	28,278.68	45,233.86
105501.0400	OT PART TIME SALARY	-	-	-	-	-	-	-
105501.2000	FICA	40,874.49	40,874.49	38,539.78	24,572.08	32,535.51	28,464.85	32,061.03
105501.2100	VIRGINIA RETIREMENT SYSTM	46,754.50	46,754.50	43,647.67	29,581.70	39,569.23	33,724.86	38,061.88
105501.2102	GROUP LIFE INSURNACE	6,016.54	6,016.54	5,616.74	4,035.37	5,091.91	4,365.33	-
105501.2200	HEALTH INSURANCE	126,152.00	126,152.00	116,152.00	80,659.85	95,076.58	96,171.11	76,552.27
105501.2323	DB EE MANDATORY	-	-	-	1,739.16	2,166.34	198.90	4,764.91
105501.2324	DC EE VOL	-	-	-	37.81	-	-	59.71
105501.2400	WORKERS COMP	17,340.00	17,340.00	14,100.00	17,508.32	17,508.32	14,163.91	21,595.17

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
105502.3007	ADVERTISING	500.00	500.00	500.00	84.00	300.00	1,085.75	485.55
105502.5101	ELECTRICAL	145,000.00	145,000.00	145,000.00	122,003.85	135,222.68	142,776.14	117,857.50
105502.5114	ELECTRIC SIGNAL	16,000.00	16,000.00	16,000.00	9,690.22	15,178.80	26,288.92	49,274.66
105503.5408	VEHICLE & POWER EXPENSE	30,000.00	30,000.00	30,000.00	7,745.16	15,270.98	22,811.79	30,289.29
105503.5415	SNOW SUPPLIES	75,000.00	60,000.00	75,000.00	25,358.23	37,500.00	57,569.66	27,808.00
105503.5617	BEAUTIFICATION	10,000.00	10,000.00	10,000.00	2,579.64	7,500.00	46,985.83	6,995.95
105503.7014	STREET IMPROVEMENT	400,000.00	400,000.00	400,000.00	287,177.66	400,000.00	647,474.94	1,040,143.10
105504.5402	REPAIR & MAINT SUPPLIES	15,000.00	15,000.00	15,000.00	12,274.22	15,000.00	6,538.90	20,875.20
105504.5413	OTHER OPERATING - ELIGIBLE	5,000.00	5,000.00	5,000.00	691.04	3,000.00	2,136.77	4,714.93
105516.7122	STREET STRIPING	26,180.00	26,180.00	26,180.00	50,515.22	50,515.22	26,180.00	25,669.32
<b>Total Streets - Eligible</b>		<b>1,494,124.53</b>	<b>1,479,124.53</b>	<b>1,444,524.19</b>	<b>1,013,114.42</b>	<b>1,296,736.29</b>	<b>1,553,459.18</b>	<b>1,936,216.06</b>
<b>REFUSE DISPOSAL</b>								
105602.5101	ELECTRICAL	1,700.00	1,000.00	1,700.00	701.28	951.82	1,258.56	1,570.41
105602.5105	GARBAGE-PSA	1,600.00	1,600.00	1,600.00	2,162.32	1,748.00	880.00	2,383.25
<b>Total Refuse Disposal</b>		<b>3,300.00</b>	<b>2,600.00</b>	<b>3,300.00</b>	<b>2,863.60</b>	<b>2,699.82</b>	<b>2,138.56</b>	<b>3,953.66</b>
<b>GENERAL PROPERTIES</b>								
105701.0100	REG-SALARY & WAGES	166,997.00	88,997.00	168,145.00	71,021.85	87,838.68	84,563.27	87,826.53
105701.0200	OT REG SALARY	3,000.00	3,000.00	3,000.00	355.40	418.12	591.78	396.15
105701.2000	FICA	13,004.77	7,037.77	13,092.59	5,259.97	6,751.65	5,923.11	6,300.74
105701.2100	VIRGINIA RETIREMENT SYST	17,000.29	9,059.89	17,117.16	7,380.00	8,889.96	6,789.98	5,598.10
105701.2102	GROUP LIFE INSURANCE	2,187.66	1,165.86	2,202.70	952.85	1,150.69	937.91	-
105701.2200	HEALTH INSURANCE	47,652.00	21,300.00	48,996.00	17,422.25	20,807.25	18,668.45	21,335.50
105701.2323	DB EE MANDATORY	-	-	-	90.91	90.91	545.46	4,759.81
105701.2324	DC EE VOL	-	-	-	-	-	-	98.10
105701.2400	WORKERS COMP	4,354.27	1,758.00	2,914.40	4,354.27	4,354.27	2,836.84	1,567.63
105702.5101	ELECTRICAL	28,850.00	28,000.00	28,850.00	22,998.92	27,928.20	28,823.43	28,929.63
105702.5105	GARBAGE - PSA	-	-	-	665.00	605.00	-	-
105702.5203	TELECOMMUNICATION	200.00	200.00	200.00	182.40	167.10	189.28	102.48
105703.3004	REPAIR & MAINTENANCE	3,000.00	3,000.00	3,000.00	1,130.99	2,250.00	179.68	761.34
105703.3005	MAINTENANCE SERVICE CONTR	34,020.00	6,000.00	34,020.00	6,292.76	7,341.66	34,651.41	5,950.06
105703.5408	VEHICLE & POWER EXPENSE	8,000.00	6,500.00	8,000.00	4,410.93	6,678.28	6,248.86	7,390.44
105703.7001	MACHINERY AND EQUIPMENT	500.00	500.00	500.00	35.76	500.00	459.20	-
105704.5402	REPAIR & MAINT SUPPLIES	32,000.00	25,000.00	32,000.00	25,844.59	32,000.00	23,261.96	25,444.98
105704.5403	JANITORIAL SUPPLIES	9,000.00	9,000.00	9,000.00	8,145.35	10,594.62	10,015.05	8,981.83
105704.5410	UNIFORM & WEARING APPAREL	3,650.00	3,650.00	3,650.00	1,840.52	2,634.54	2,994.23	4,113.24
105704.5412	RECREATION SUPPLIES	800.00	800.00	800.00	450.00	800.00	-	-
105704.5420	AGRICULTURAL SUPPLIES	3,000.00	1,000.00	3,000.00	950.00	3,000.00	-	-
<b>Total General Properties</b>		<b>377,216.00</b>	<b>215,968.53</b>	<b>378,487.85</b>	<b>179,784.72</b>	<b>224,800.92</b>	<b>227,679.90</b>	<b>209,556.56</b>

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
<b>CEMETERIES</b>								
105901.0100	REG-SALARY & WAGES	-	-	-	-	-	1,102.56	-
105901.0300	PART TIME SALARY	10,000.00	10,000.00	10,000.00	12,953.65	25,907.30	15,012.35	15,972.17
105901.2000	FICA	765.00	765.00	765.00	991.61	1,981.91	1,233.41	1,217.94
105901.2100	VIRGINIA RETIREMENT SYSTEM	1,149.00	1,149.00	1,149.00	1,412.71	2,637.36	1,487.10	1,800.70
105901.2102	GROUP LIFE INSURANCE	-	-	-	181.83	363.66	191.37	-
105901.2200	HEALTH INSURANCE	-	-	-	3,788.92	7,577.84	4,098.66	3,998.16
105901.2323	DB EE MANDATORY	-	-	-	-	-	-	112.04
105901.2400	WORKERS COMP	-	-	-	-	-	-	844.92
105903.5408	VEHICLE & POWER EXPENSE	1,000.00	500.00	1,000.00	52.36	100.00	830.78	1,235.69
105904.5402	REPAIR & MAINT SUPPLIES	100.00	100.00	100.00	36.17	36.17	-	142.55
<b>Total Cemeteries</b>		<b>13,014.00</b>	<b>12,514.00</b>	<b>13,014.00</b>	<b>19,417.25</b>	<b>38,604.24</b>	<b>23,956.23</b>	<b>25,324.17</b>
<b>PARKS</b>								
106001.0100	REG-SALARY & WAGES	-	-	-	-	-	93,132.81	111,557.98
106001.0200	OT REG SALARY	-	-	-	-	-	8,208.12	5,881.37
106001.0300	PART TIME SALARY	-	-	-	-	-	27.00	240.25
106001.0400	OT PART TIME SALARY	-	-	-	-	-	-	220.48
106001.2000	FICA	-	-	-	-	-	7,416.75	8,704.38
106001.2100	VIRGINIA RETIREMENT SYSTE	-	-	-	-	-	4,636.44	10,041.75
106001.2102	GROUP LIFE INSURANCE	-	-	-	-	-	703.77	-
106001.2200	HEALTH INSURANCE	-	-	-	-	-	12,127.78	14,827.75
106001.2323	DB EE MANDATORY	-	-	-	-	-	1,788.80	3,213.70
106001.2324	DC EE VOL	-	-	-	-	-	103.04	119.74
106001.2400	WORKERS COMP	-	-	-	-	-	2,284.10	2,140.69
106002.3007	ADVERTISING	-	-	-	-	-	-	100.00
106002.5101	ELECTRICAL	-	-	-	-	-	5,383.29	5,802.00
106002.5201	POSTAL SERVICES	-	-	-	-	-	78.02	144.80
106002.5203	TELECOMMUNICATION	-	-	-	-	-	2,821.01	3,711.72
106002.5411	BOOKS & SUBSCRIPTIONS	-	-	-	-	-	-	10.99
106002.5501	TRAINING AND MEETINGS	-	-	-	-	-	1,880.00	974.93
106002.5801	DUES & ASSOC. MEMBERSHIPS	-	-	-	-	-	235.00	265.99
106002.5802	SPECIAL EVENTS	-	-	-	(100.00)	-	42,234.08	33,395.59
106002.5804	MISCELLANEOUS EXPENSE	-	-	-	-	-	916.08	15.51
106003.3004	REPAIR & MAINTENANCE	-	-	-	-	-	850.00	2,494.50
106003.5408	VEHICLE & POWER EXPENSE	-	-	-	-	-	2,453.68	5,310.76
106004.5401	OFFICE SUPPLIES	-	-	-	-	-	595.82	115.78
106004.5402	REPAIR & MAINT SUPPLIES	-	-	-	-	-	9,807.57	10,103.76
106004.5410	UNIFORM & WEARING APPAREL	-	-	-	-	-	-	90.69
106004.5412	RECREATION SUPPLIES	-	-	-	-	-	22.98	193.00
106004.5420	AGRICULTURAL SUPPLIES	-	-	-	-	-	22.97	223.04

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
<b>Total Parks</b>		-	-	-	(100.00)	-	197,729.11	219,901.15
<b>GATEWOOD</b>								
106101.0100	REG-SALARY & WAGES	-	-	-	-	-	24,412.73	52,445.69
106101.0300	PART TIME SALARY	-	-	-	-	-	6,457.00	40,654.50
106101.0400	OT PART TIME SALARY	-	-	-	-	-	-	979.50
106101.2000	FICA	-	-	-	-	-	2,189.59	6,963.72
106101.2100	VIRGINIA RETIREMENT SYSTE	-	-	-	-	-	-	6,168.53
106101.2200	HEALTH INSURANCE	-	-	-	-	-	2,863.44	8,618.50
106101.2400	WORKERS COMP	-	-	-	-	-	1,049.83	2,481.93
106102.3007	ADVERTISING	2,500.00	2,500.00	2,500.00	-	2,500.00	-	1,325.78
106102.3028	SECURITY SERVICES	-	-	-	-	-	409.61	919.81
106102.5101	ELECTRICAL	14,000.00	10,000.00	14,000.00	7,318.79	10,237.58	11,759.50	12,244.01
106102.5105	GARBAGE-PSA	-	-	-	239.00	600.00	1,076.00	1,048.00
106102.5203	TELECOMMUNICATION	-	-	-	70.86	70.86	3,047.02	5,373.58
106102.5501	TRAINING AND MEETINGS	-	-	-	-	-	-	39.50
106102.5801	DUES & ASSOC. MEMBERSHIPS	-	-	-	-	-	-	-
106103.3004	REPAIR & MAINTENANCE	2,000.00	2,000.00	2,000.00	-	2,000.00	1,502.85	3,508.34
106103.5408	VEHICLE & POWER EXPENSE	-	-	-	-	-	706.39	1,343.16
106103.7001	MACHINERY & EQUIPMENT	-	-	-	-	-	-	-
106104.5401	OFFICE SUPPLIES	-	-	-	-	-	13.43	853.39
106104.5402	REPAIR & MAINT SUPPLIES	5,000.00	5,000.00	5,000.00	1,125.00	5,000.00	9,121.95	17,008.57
106104.5403	JANITORIAL SUPPLIES	-	-	-	-	-	540.53	1,434.59
106104.5410	UNIFORM & WEARING APPAREL	-	-	-	-	-	130.00	360.00
106104.5413	OTHER OPERATING SUPPLIES	-	-	-	40.00	-	736.34	9,341.70
106104.5420	AGRICULTURAL SUPPLIES	-	-	-	-	-	-	74.57
<b>Total Gatewood</b>		<b>23,500.00</b>	<b>19,500.00</b>	<b>23,500.00</b>	<b>8,793.65</b>	<b>20,408.44</b>	<b>70,204.21</b>	<b>173,187.37</b>
<b>SENIOR CENTER</b>								
106201.0100	REG-SALARY & WAGES	38,216.00	38,216.00	38,716.00	32,089.48	39,944.28	55,788.38	60,090.74
106201.0300	PART TIME SALARY	20,000.00	15,000.00	20,000.00	12,400.28	16,625.28	14,656.80	1,947.13
106201.2000	FICA	4,453.52	4,071.02	4,491.77	3,360.98	4,327.57	5,057.56	4,468.44
106201.2100	VIRGINIA RETIREMENT SYSTE	3,890.39	3,890.39	3,941.29	331.50	523.36	4,819.86	5,682.24
106201.2102	GROUP LIFE INSURANCE	500.63	500.63	507.18	434.20	523.27	687.11	-
106201.2200	HEALTH INSURANCE	8,784.00	8,784.00	8,676.00	6,980.00	8,376.00	12,440.50	7,212.00
106201.2323	DBEE MANDATORY	-	-	-	2,702.88	3,157.64	740.45	-
106201.2324	DC EE VOL	-	-	-	340.40	510.60	-	-
106201.2400	WORKERS COMP	1,199.95	1,199.95	1,034.00	1,199.95	1,199.95	1,282.59	1,057.13
106202.3007	ADVERTISING	1,000.00	1,000.00	200.00	755.26	1,000.00	911.20	-
106202.3025	INSTRUCTORS/SUPERVISORS	100.00	100.00	100.00	-	-	20.74	-
106202.5101	ELECTRICAL	2,500.00	2,500.00	1,700.00	1,538.20	2,306.60	2,207.32	1,751.17



		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
106202.5102	HEATING SERVICES	1,000.00	1,000.00	1,000.00	1,204.76	1,400.00	1,619.83	1,680.46
106202.5105	GARBAGE-PSA	240.00	240.00	240.00	180.00	200.00	240.00	240.00
106202.5201	POSTAL SERVICES	200.00	100.00	200.00	-	-	825.00	641.00
106202.5203	TELECOMMUNICATION	500.00	300.00	500.00	295.90	261.20	272.41	282.07
106202.5411	BOOKS & SUBSCRIPTIONS	100.00	100.00	100.00	-	-	-	30.00
106202.5501	TRAINING AND MEETINGS	250.00	-	250.00	-	-	-	-
106202.5801	DUES & ASSOC. MEMBERSHIPS	100.00	-	100.00	-	-	-	-
106202.5804	MISCELLANEOUS EXPENSE	-	-	-	50.00	50.00	450.77	72.00
106202.5805	SENIOR CENTER DONATION EXPENDITURES	-	-	-	630.58	-	-	-
106202.5807	SENIOR CITIZEN TRIPS & EVENTS	4,000.00	4,000.00	3,000.00	2,539.70	4,500.00	1,420.06	217.13
106203.3004	REPAIR & MAINTENANCE	500.00	500.00	500.00	200.00	300.00	297.70	-
106203.3005	MAINTENANCE SERVICE CONTR	1,200.00	1,200.00	1,200.00	796.91	897.70	1,460.20	1,392.24
106203.5408	VEHICLE & POWER EXPENSE	2,000.00	1,500.00	1,000.00	1,402.86	2,111.04	1,463.97	1,555.42
106204.5401	OFFICE SUPPLIES	400.00	400.00	400.00	232.02	464.04	846.20	488.87
106204.5402	REPAIR & MAINT SUPPLIES	100.00	100.00	100.00	-	-	2.44	139.86
106204.5403	JANITORIAL SUPPLIES	100.00	100.00	100.00	-	-	81.30	184.21
106204.5412	EDUCATIONAL SUPPLIES	3,000.00	3,000.00	3,000.00	2,811.33	4,467.10	4,420.93	2,855.88
<b>Total Senior Center</b>		<b>94,334.49</b>	<b>87,801.99</b>	<b>91,056.24</b>	<b>72,477.19</b>	<b>93,145.63</b>	<b>112,013.32</b>	<b>91,987.99</b>
<b>MOTOR VEHICLE MAINT.</b>								
106401.0100	REG-SALARY & WAGES	63,456.00	32,977.00	72,462.00	26,635.16	32,976.86	47,755.40	62,276.76
106401.0200	OT REG SALARY	1,500.00	1,500.00	1,500.00	-	-	1,259.15	854.83
106401.2000	FICA	4,969.13	2,637.49	5,658.09	1,729.82	2,522.73	3,730.51	4,633.81
106401.2100	VIRGINIA RETIREMENT SYSTE	6,459.82	3,357.06	7,376.63	2,742.64	3,274.68	4,739.66	7,533.66
106401.2102	GROUP LIFE INSURANCE	831.27	432.00	949.25	360.00	432.00	552.37	-
106401.2200	HEALTH INSURANCE	21,300.00	12,516.00	16,752.00	9,945.00	14,917.50	12,215.00	13,823.00
106401.2400	WORKERS COMP	3,072.55	803.00	2,514.72	3,072.55	6,145.10	2,319.37	1,209.28
106402.5203	TELECOMMUNICATION	300.00	300.00	300.00	224.23	207.08	253.47	247.22
106403.5407	NRV SENIOR GAS REIMBURSE	-	-	-	(3,491.98)	-	(827.98)	3,041.02
106403.5408	VEHICLE & POWER EXPENSE	1,700.00	1,500.00	1,700.00	604.80	1,039.65	878.04	1,969.57
106403.5435	EQUIPMENT & TOOLS	3,800.00	1,500.00	3,800.00	-	-	-	-
106404.5401	OFFICE SUPPLIES	100.00	100.00	100.00	-	100.00	77.00	3.96
106404.5402	REPAIR & MAINT SUPPLIES	12,500.00	12,500.00	12,500.00	10,826.42	12,500.00	9,690.91	9,564.95
106404.5410	UNIFORM & WEARING APPAREL	4,758.00	3,500.00	4,758.00	1,517.06	2,215.88	3,191.14	4,621.34
<b>Total Motor Vehicle Maint.</b>		<b>124,746.78</b>	<b>73,622.55</b>	<b>130,370.70</b>	<b>54,165.70</b>	<b>76,331.48</b>	<b>85,834.04</b>	<b>109,779.40</b>
<b>DEBT SERVICE</b>								
106505.9005	GOB-HARDIE PROJECT (pd off 4/2020)	-	-	449,002.00	449,002.07	449,002.00	460,907.97	460,908.00
106505.9020	NBB - DEBT REFINANCING (LOAN#354750020)	112,130.00	112,130.00	116,986.00	114,504.16	116,986.00	116,924.99	119,311.25
106505.9021	FY15 CIP GOB (Series 2014B-Bond R-1&2)	50,077.00	50,077.00	50,077.00	50,058.65	50,077.00	50,047.36	50,053.76
106505.9022	VML/VaCO EQUIP LEASE-BACKHOE/SWEEPER	36,335.00	36,335.00	36,370.00	36,370.50	36,370.00	36,370.50	36,370.50

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
106505.9023	VML/VaCO EQUIP LEASE-2 3/ 4 TON TRUCKS (PW)	5,692.00	5,692.00	11,385.00	11,345.46	11,385.00	11,345.46	11,345.46
106505.9024	CARTER LOAN FOR CIP VEHICLES (FY17)	38,927.00	38,927.00	38,927.00	38,926.61	38,927.00	38,926.61	38,926.60
106505.9025	NEW EQUIPMENT LEASING - MOWER(PARKS) (pd off 5/20)	-	-	2,378.00	2,378.57	2,378.00	2,377.57	2,377.57
106505.9026	2019 GOB - LADDER TRUCK & TRAIN STATION	46,465.00	46,465.00	-	4,211.45	-	-	-
	<b>Total Debt Service</b>	<b>243,161.00</b>	<b>243,161.00</b>	<b>705,125.00</b>	<b>706,797.47</b>	<b>705,125.00</b>	<b>716,900.46</b>	<b>719,293.14</b>
<b>TRANSFERS</b>								
106606.9009	PUBLIC FIRE PROTECTION	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,000.00	7,500.00
106606.9016	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-
	<b>Total Transfers</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,000.00</b>	<b>7,500.00</b>
<b>CAPITAL OUTLAY</b>								
106716.7011	MUNICIPAL BUILDING RENOVATIONS	-	-	-	-	-	66,493.00	-
106716.7211	SICKLE BARS - PUB. WRKS	-	-	9,600.00	-	9,600.00	-	-
106716.7214	VEHICLES - ADMINISTRATION (RESERVE FUND)	71,006.00	-	25,000.00	23,688.56	23,688.56	-	-
106716.7215	PW - SALT BUILDING DOORS	-	-	-	-	-	-	-
106716.7216	PW - DUMP TRUCK BEDS	-	-	20,800.00	-	20,800.00	-	-
106716.7300	POLICE VEHICLE-POLICE DEP	128,994.00	-	128,994.00	79,354.59	128,994.00	116,994.00	88,794.00
106716.7301	POLICE DEPARTMENT NIGHT VISION SIGHTING	17,990.00	-	17,990.00	17,990.00	17,990.00	17,250.70	-
106716.7302	POLICE - LAPTOP REPLACEMENT	16,000.00	-	-	-	-	-	-
106716.7304	POLICE - RADAR DEVICES	5,526.00	-	-	-	-	-	-
106716.7305	POLICE - MOBILE DISPATCH/E-SUMMONS	6,444.00	-	-	-	-	-	-
106716.7350	VEHICLE - PUBLIC WORKS	-	-	-	-	-	35,271.35	-
106716.7355	FIRE TRUCK EQUIPMENT	-	-	-	-	-	69,404.00	-
106716.____	FIRE DEPT - REPLACEMENT WINDOWS	15,000.00	-	-	-	-	-	-
106716.7356	FIRE DEPT - REPLACEMENT VEHICLE	61,430.00	-	-	-	-	-	-
106716.7357	FIRE DEPT -BURN BLDG GRANT	34,085.00	34,085.00	-	-	-	-	-
106716.7470	FD - LADDER TRUCK - 2019 GOB	-	-	-	250,000.00	250,000.00	-	-
106716.7572	GP - CHRISTMAS DECOR/FLAGS	-	-	-	-	-	-	28,716.47
106716.7573	TRAIN STATION IMPROVEMENTS	-	-	20,000.00	-	-	-	-
106716.7574	TRAIN STATION ROOF REPAIRS - 2019 GOB	-	-	-	46,601.00	75,000.00	-	-
106716.7605	EMPLOYEE COMPENSATION STUDY	-	-	-	-	-	8,317.62	9,722.38
106716.7606	PLAYGROUND RESERVE FUND	25,000.00	-	30,000.00	-	-	-	-
106716.7607	TOWN WEBSITE	-	-	-	-	-	5,039.88	11,700.00
106716.7608	PUBLIC SAFETY BUILDING	-	-	-	17,842.83	17,842.83	6,440.00	5,454.00
106716.7609	GATEWOOD WATER SYSTEM	-	-	-	-	-	-	24,485.69
107916.7110	SENIOR CENTER RENOVATIONS	-	-	-	-	-	-	8,923.12
106716.7111	MUNICIPAL BUILDING HVAC	-	-	-	-	-	-	-
106716.7112	TOWN CODE RE-CODIFICATION	25,000.00	-	25,000.00	-	-	-	-
106716.7113	CROWD BARRIERS	33,000.00	-	-	-	-	-	-
106716.7114	TOWN ENTRANCE SIGNS	-	-	25,000.00	-	25,000.00	-	-

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
106716.7115	BOBCAT FOR GENERAL PROPERTIES	-	-	52,732.00	-	52,732.00	-	-
106716.7116	WOOD CHIPPER	-	-	41,500.00	-	41,500.00	-	-
106716.7117	PW - SALT SPREADERS	7,145.00	-	14,290.00	-	14,290.00	-	-
<b>Total Capital Outlay</b>		<b>446,620.00</b>	<b>34,085.00</b>	<b>410,906.00</b>	<b>435,476.98</b>	<b>677,437.39</b>	<b>325,210.55</b>	<b>177,795.66</b>
<b>TRAIN STATION</b>								
107502.3028	SECURITY SERVICES	300.00	-	300.00	11,156.00	11,156.00	-	75.00
107502.5101	ELECTRICAL	8,000.00	8,000.00	8,000.00	9,216.71	8,445.36	10,347.68	10,035.71
107502.5102	HEATING SERVICES	300.00	300.00	300.00	220.33	264.00	264.00	293.56
107502.5203	TELECOMMUNICATIONS	400.00	400.00	400.00	446.78	444.62	586.66	552.23
107502.5402	REPAIR & MAINT SUPPLIES	2,500.00	1,000.00	2,500.00	316.77	500.00	6,442.71	2,079.25
107502.5804	MISCELLANEOUS EXPENSE	500.00	250.00	500.00	299.51	300.00	573.45	115.32
107504.5413	OTHER OPERATING SUPPLIES	200.00	200.00	200.00	150.00	300.00	1,058.84	225.00
<b>Total Train Station</b>		<b>12,200.00</b>	<b>10,150.00</b>	<b>12,200.00</b>	<b>21,806.10</b>	<b>21,409.98</b>	<b>19,273.34</b>	<b>13,376.07</b>
<b>MUSEUM</b>								
107701.0300	PART TIME SALARY	19,000.00	19,000.00	19,000.00	18,121.00	21,012.00	16,222.50	2,832.50
107701.2000	FICA	1,453.50	1,453.50	1,453.50	1,386.30	1,607.42	1,241.12	216.70
107701.2400	WORKERS COMP	11.29	11.29	11.29	13.49	13.49	7.47	27.73
107702.3007	ADVERTISING	-	-	-	-	-	-	-
107702.3028	SECURITY SERVICES	900.00	900.00	900.00	2,079.62	2,100.00	982.36	878.80
107702.5101	ELECTRICAL	2,500.00	2,500.00	2,500.00	1,578.53	2,250.92	1,931.94	1,846.15
107702.5102	HEATING SERVICES	2,000.00	2,000.00	2,000.00	1,959.37	2,000.00	2,677.88	2,957.27
107702.5203	TELECOMMUNICATION	2,000.00	2,000.00	2,000.00	2,119.49	2,355.06	2,763.21	2,639.90
107702.5501	TRAINING AND MEETINGS	-	-	-	-	-	98.00	-
107702.5801	DUES & ASSOC. MEMBERSHIPS	-	-	-	-	-	-	-
107703.3004	REPAIR & MAINTENANCE	1,000.00	1,000.00	1,000.00	100.00	500.00	1,370.00	400.00
107704.5401	OFFICE SUPPLIES	-	-	-	-	-	-	-
107704.5402	REPAIR & MAINTENANCE SUPPLIES	500.00	-	500.00	-	-	870.93	348.79
107704.5403	JANITORIAL SUPPLIES	300.00	-	300.00	-	-	-	-
107704.5413	OTHER OPERATING SUPPLIES	1,000.00	-	1,000.00	-	-	845.22	100.00
<b>Total Museum</b>		<b>30,664.79</b>	<b>28,864.79</b>	<b>30,664.79</b>	<b>27,357.80</b>	<b>31,838.89</b>	<b>29,010.63</b>	<b>12,247.84</b>
<b>TOWN-WIDE PROJECTS</b>								
107802.5803	CONTINGENCY	49,688.53	49,688.53	42,063.21	31,756.06	41,553.28	25,008.88	19,168.45
107816.7702	SAFETY PROGRAMS	800.00	-	800.00	-	-	-	-
107816.7705	HISTORIC PRESERVATION CONFERENCE	-	-	-	90.00	90.00	14,049.51	-
107816.7710	THE MARKETPLACE - FARMERS MARKET	6,000.00	5,000.00	6,000.00	6,582.22	7,500.00	4,804.09	6,105.44
107816.7711	MAIN STREET PROGRAM	45,000.00	30,000.00	45,000.00	39,533.30	45,000.00	40,440.21	35,434.19
107816.7713	BROWNSFIELD CONFERENCE	-	-	-	-	-	-	5,000.00

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>GENERAL FUND</b>								
107816.7761	PROMOTIONAL EXPENSES	20,000.00	10,000.00	20,000.00	17,849.11	19,000.00	20,653.67	6,380.00
107816.7762	PEDAL PUSHERS	-	-	7,000.00	-	7,000.00	-	-
107816.7763	CALFEE SCHOOL PROJECT - CDBG PLANNING	-	-	-	1,801.63	-	-	-
107816.7764	DHCD - VA MAIN ST FEASIBILITY GRANT	-	-	-	-	-	-	-
<b>Total Town-Wide Projects</b>		<b>121,488.53</b>	<b>94,688.53</b>	<b>120,863.21</b>	<b>97,612.32</b>	<b>120,143.28</b>	<b>104,956.36</b>	<b>72,088.08</b>
<b>OTHER FINANCING</b>								
108060.9400	BUDGETARY FUND BALANCE	-	438,195.00	-	-	-	-	-
<b>Total Other Financing</b>		<b>-</b>	<b>438,195.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EPA BROWNFIELDS</b>								
108152.3002	BROWNFIELDS - VBAF - LEE JEANS BUILDING	-	-	-	28,000.00	-	-	-
108152.3006	EPA BROWNFIELDS-CONSULTANTS	100,000.00	100,000.00	-	125,799.61	160,000.00	138,753.70	138,636.15
<b>Total EPA Brownsfield</b>		<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>153,799.61</b>	<b>160,000.00</b>	<b>138,753.70</b>	<b>138,636.15</b>
<b>DOWNTOWN REV.</b>								
108680.5501	WORKSHOP / TRAVEL	-	-	-	657.13	657.13	217.00	-
108680.7061	MANAGEMENT ASSISTANCE	-	-	-	55,537.71	83,306.00	22,824.34	-
108680.7531	LEAGAL / ADVERTISING	-	-	-	6,039.71	6,039.71	1,037.14	-
108680.7532	CONSTRUCTION ASSISTANCE	-	-	616,656.23	4,100.00	526,653.39	42,768.25	-
<b>Total Downtown Rev.</b>		<b>-</b>	<b>-</b>	<b>616,656.23</b>	<b>66,334.55</b>	<b>616,656.23</b>	<b>66,846.73</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>9,707,726.56</b>	<b>8,817,775.00</b>	<b>10,358,904.15</b>	<b>8,112,604.01</b>	<b>10,515,183.33</b>	<b>9,568,128.70</b>	<b>9,701,596.10</b>

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>WATER FUND</b>								
<b>EXPENSES</b>								
<b>DEBT SERVICE</b>								
206505.9020	NBB DEBT REFINANCING (#354750020)	133,289.00	133,289.00	89,962.00	136,111.27	136,111.27	138,988.92	141,825.48
206505.9022	VRA WATER TREATMENT IMPROVEMENT	119,729.00	119,729.00	119,729.00	119,728.90	119,728.90	119,728.90	59,864.45
206505.9024	CARTER LOAN FOR CIP VEHICLES (this is under GF)	-	-	9,295.00	-	-	-	-
	<b>Total Debt Service</b>	<b>253,018.00</b>	<b>253,018.00</b>	<b>218,986.00</b>	<b>255,840.17</b>	<b>255,840.17</b>	<b>258,717.82</b>	<b>201,689.93</b>
<b>TRANSFERS</b>								
206606.9301	TRANSFER TO GENERAL FUND	180,920.00	94,998.00	180,920.00	-	-	-	94,998.00
	<b>Total Transfers</b>	<b>180,920.00</b>	<b>94,998.00</b>	<b>180,920.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,998.00</b>
<b>CAPITAL OUTLAY</b>								
206716.7017	WATER TANK /PAINT & REPAIR	100,000.00	100,000.00	100,000.00	3,057.97	50,000.00	1,588.00	-
206716.7023	WATER LINE REPLACEMENTS	60,000.00	60,000.00	60,000.00	7,855.74	35,000.00	9,365.28	63,381.64
206716.7033	FIRE HYDRANTS	18,000.00	18,000.00	18,000.00	-	-	17,202.02	10,345.79
206716.7601	WATER VALVE EXERCISING EQUIPMENT	30,000.00	30,000.00	-	-	-	-	-
206716.7602	GATEWOOD DAM REHAB RESERVE	25,000.00	25,000.00	25,000.00	2,000.00	-	-	-
206716.7603	RAW WATER REHAB RESERVE	10,000.00	10,000.00	10,000.00	-	-	-	-
206716.7604	HARDWIRED TELEMETRY SYSTEM REPLACEMENT	-	-	-	-	-	-	11,916.57
206716.7605	BROOKMONT HAA5 CONSTRUCTION PROJ	-	-	1,776,606.60	-	-	4,393.40	3,990.00
206716.7606	BROOKMONT HAA5 - CONSULTANTS	-	-	-	119,925.00	119,925.00	42,538.72	-
	<b>Total Capital Outlay</b>	<b>243,000.00</b>	<b>243,000.00</b>	<b>1,989,606.60</b>	<b>132,838.71</b>	<b>204,925.00</b>	<b>75,087.42</b>	<b>89,634.00</b>
<b>WATER TRANS. &amp; DISTR.</b>								
206801.0100	REG-SALARY & WAGES	182,316.00	182,316.00	177,432.00	173,348.14	171,389.43	111,518.15	166,920.31
206801.0200	OT REG SALARY	25,000.00	20,000.00	25,000.00	14,230.65	18,480.71	23,484.57	35,859.28
206801.2000	FICA	15,859.67	15,477.17	15,486.05	12,228.03	14,525.07	10,180.88	14,957.44
206801.2100	VIRGINIA RETIREMENT SYSTE	18,559.77	18,559.77	18,062.58	13,627.56	11,920.18	10,640.98	14,922.38
206801.2102	GROUP LIFE INSURANCE	2,386.38	2,388.34	2,324.36	2,055.71	2,245.20	1,363.24	-
206801.2200	HEALTH INSURANCE	51,384.00	51,384.00	41,880.00	39,801.84	36,270.98	24,642.95	34,089.52
206801.2323	DB EE MANDATORY	-	-	-	2,278.72	2,616.68	485.30	4,756.54
206801.2324	DC EE VOL	-	-	-	68.95	88.44	18.94	176.45
206801.2400	WORKERS COMP	7,534.29	7,534.29	6,205.00	7,534.29	7,534.29	6,555.03	4,139.76
206802.3009	SERVICE OTHER GOVERNMENTS	40,000.00	40,000.00	40,000.00	33,428.16	30,549.04	34,357.28	62,641.88
206802.5101	ELECTRICAL	20,550.00	20,550.00	20,550.00	18,310.02	22,521.56	21,086.62	21,325.13
206802.5203	TELECOMMUNICATION	3,000.00	3,000.00	3,000.00	2,020.06	2,378.62	2,193.59	2,269.55
206802.5501	TRAINING AND MEETINGS	250.00	250.00	250.00	-	-	-	-
206803.3004	REPAIR & MAINTENANCE	800.00	800.00	800.00	1,975.00	-	-	-
206803.3005	MAINTENANCE SERVICE CONTR	19,220.00	19,220.00	19,220.00	19,815.22	15,000.00	19,040.24	22,761.67
206803.5408	VEHICLE & POWER EXPENSE	35,000.00	25,000.00	35,000.00	19,844.85	28,000.00	21,867.22	38,447.08
206803.5435	WATER DEPT. - TOOLS	1,500.00	1,500.00	1,500.00	58.96	1,000.00	-	28,335.00
206804.5401	OFFICE SUPPLIES	100.00	100.00	100.00	-	-	-	-
206804.5402	REPAIR & MAINT SUPPLIES	100,000.00	75,000.00	100,000.00	56,305.40	79,849.49	89,296.15	104,002.72
206804.5410	UNIFORM & WEARING APPAREL	6,350.00	6,350.00	6,350.00	2,723.78	3,738.76	4,270.75	6,198.15
	<b>Total Water Trans. &amp; Distribution</b>	<b>529,810.11</b>	<b>489,429.57</b>	<b>513,159.98</b>	<b>419,655.34</b>	<b>448,108.44</b>	<b>381,001.89</b>	<b>561,802.86</b>

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>WATER FUND</b>								
<b>WATER FILTER PLANT</b>								
206901.0100	REG-SALARY & WAGES	326,518.00	326,518.00	363,025.00	314,213.24	387,012.49	357,004.03	357,333.02
206901.0200	OT REG SALARY	12,000.00	12,000.00	12,000.00	31,499.98	37,796.47	16,117.34	14,879.06
206901.2000	FICA	25,896.63	25,896.63	28,689.41	25,650.36	32,497.89	26,972.20	26,951.50
206901.2100	VIRGINIA RETIREMENT SYSTE	33,239.53	33,239.53	36,955.95	25,937.53	31,241.17	27,881.08	35,248.30
206901.2102	GROUP LIFE INSURANCE	4,277.39	4,277.39	4,755.63	3,984.31	5,069.86	4,237.49	-
206901.2200	HEALTH INSURANCE	77,736.00	77,736.00	88,364.00	64,740.00	77,688.00	84,255.00	55,893.00
206901.2323	DB EE MANDATORY	-	-	-	4,769.24	7,167.18	6,155.18	5,420.54
206901.2324	DC EE VOL	-	-	-	254.24	339.56	165.84	128.45
206901.2400	WORKERS COMP	11,258.93	11,258.93	9,419.72	11,258.93	11,258.93	8,905.70	9,281.44
206902.3007	ADVERTISING	3,000.00	3,000.00	3,000.00	1,376.65	2,753.30	2,870.91	4,025.50
206902.5101	ELECTRICAL	160,000.00	160,000.00	160,000.00	120,963.54	159,261.12	158,092.81	157,763.45
206902.5102	HEATING SERVICES	5,000.00	5,000.00	5,000.00	4,184.62	2,482.48	4,606.91	5,764.64
206902.5105	GARBAGE-PSA	450.00	450.00	450.00	315.80	343.60	372.00	412.00
206902.5201	POSTAL SERVICES	9,000.00	9,000.00	9,000.00	6,887.31	10,024.02	10,728.71	11,645.35
206902.5203	TELECOMMUNICATION	12,500.00	12,500.00	12,500.00	16,822.16	18,576.48	18,095.56	13,732.21
206902.5422	STATE WATER ASSESSMENT	17,000.00	17,000.00	14,000.00	16,647.10	16,647.10	13,387.10	13,387.10
206902.5501	TRAINING AND MEETINGS	5,000.00	5,000.00	5,000.00	3,057.36	5,672.72	3,513.88	2,561.78
206902.5801	DUES & ASSOC. MEMBERSHIPS	900.00	900.00	900.00	900.00	900.00	890.00	830.00
206902.5804	MISCELLANEOUS EXPENSE	300.00	300.00	300.00	180.00	300.00	344.61	90.00
206903.3004	REPAIR & MAINTENANCE	8,000.00	8,000.00	8,000.00	14,567.50	12,730.00	5,566.63	7,872.61
206903.5408	VEHICLE & POWER EXPENSE	3,000.00	3,000.00	3,000.00	2,035.89	2,196.96	3,692.62	4,006.46
206903.5409	GENERATOR MAINTENANCE	5,000.00	5,000.00	5,000.00	9,696.78	10,000.00	2,021.58	-
206903.5410	FILTER 4 REPAIRS	-	-	-	60,448.54	290,000.00	-	-
206903.7410	FILTER PLANT INSTRUMENT.	10,000.00	10,000.00	10,000.00	8,472.50	10,000.00	7,980.84	10,730.15
206904.5401	OFFICE SUPPLIES	350.00	350.00	350.00	31.52	150.00	273.73	89.55
206904.5402	REPAIR & MAINT SUPPLIES	7,500.00	7,500.00	7,500.00	16,999.53	18,500.00	5,528.58	9,149.60
206904.5403	JANITORIAL SUPPLIES	600.00	600.00	600.00	1,004.39	583.20	762.73	793.70
206904.5404	LABORATORY SUPPLIES	5,000.00	5,000.00	5,000.00	4,752.16	6,936.32	6,050.69	4,533.50
206904.5410	UNIFORM & WEARING APPAREL	3,500.00	3,500.00	3,500.00	2,406.36	3,281.40	1,750.08	2,515.74
206904.5413	OTHER OPERATING SUPPLIES	160,000.00	160,000.00	130,000.00	163,029.15	180,000.00	138,028.68	100,157.04
206904.7127	SLUDGE DISPOSAL	18,000.00	18,000.00	18,000.00	-	18,000.00	-	18,076.00
206907.3006	CONSULTANTS	16,000.00	16,000.00	16,000.00	6,609.26	7,500.00	12,479.02	12,509.03
206907.7502	FILTER PLANT CONSTRUCTION	-	-	-	178.14	-	-	-
	<b>Total Filter Plant</b>	<b>941,026.48</b>	<b>941,026.48</b>	<b>960,309.71</b>	<b>943,874.09</b>	<b>1,366,910.24</b>	<b>928,731.53</b>	<b>885,780.72</b>
<b>OTHER FINANCING</b>								
208060.9400	BUDGETARY FUND BALANCE	-	63,527.96	42,624.31	-	6,550.74	15,670.00	-
	<b>Total Other Financing</b>	<b>-</b>	<b>63,527.96</b>	<b>42,624.31</b>	<b>-</b>	<b>6,550.74</b>	<b>15,670.00</b>	<b>-</b>
	<b>TOTAL EXPENSES</b>	<b>2,147,774.59</b>	<b>2,085,000.00</b>	<b>3,905,606.60</b>	<b>1,752,208.31</b>	<b>2,282,334.60</b>	<b>1,659,208.66</b>	<b>1,833,905.51</b>

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>SEWER FUND</b>								
<b>EXPENSES</b>								
<b>DEBT SERVICE</b>								
216505.9004	PEPPERS FERRY DEBT SERVIC	609,919.00	609,919.00	467,243.00	309,520.64	467,243.00	410,164.63	469,161.36
216505.9008	VA REVOLVING LOAN FUND	107,808.00	107,808.00	107,808.00	107,807.96	107,808.00	107,807.96	107,807.96
216505.9020	NBB - DEBT REFINANCING	86,228.00	86,228.00	139,061.00	88,054.07	139,061.00	89,915.70	91,750.74
216505.9021	NBB GOB 2014B SERIES (R3)	19,817.00	19,817.00	19,817.00	19,811.22	19,817.00	19,807.61	19,809.59
	<b>Total Debt Service</b>	<b>823,772.00</b>	<b>823,772.00</b>	<b>733,929.00</b>	<b>525,193.89</b>	<b>733,929.00</b>	<b>627,695.90</b>	<b>688,529.65</b>
<b>TRANSFERS</b>								
216606.9301	TRANSFER TO GENERAL FUND	-	-	201,993.00	-	-	-	110,556.00
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>201,993.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,556.00</b>
<b>CAPITAL OUTLAY</b>								
216716.7125	PUMP STATION EQUIPMENT	-	-	-	-	-	-	300.00
216716.7129	SEWER - 4A GRIT CHAMBER	30,000.00	30,000.00	45,000.00	-	-	-	-
216716.7401	SEWER LINE REPLACEMENT	20,000.00	20,000.00	20,000.00	-	20,000.00	-	-
216716.7405	PUMP STATION 4A/4B RESERVE FUND	20,000.00	20,000.00	20,000.00	-	-	-	-
216716.7406	SEWER FORCE MAIN RESERVE FUND	20,000.00	20,000.00	20,000.00	-	-	-	-
216716.7407	MANHOLE REHAB RESERVE FUND	10,000.00	10,000.00	10,000.00	-	-	-	-
216716.7408	PIPE STORAGE BUILDING / SHED	-	-	-	5,799.00	5,799.00	20,849.33	-
216716. ____	CRITZER PUMP STATION REHAB RES. FUND	15,000.00	15,000.00	15,000.00	-	-	-	-
216716.7409	JHBP-DIRECT SEWER INJECTION PER	-	-	-	-	-	-	-
216716. ____	LOGICAL CONTROL REPLACEMENT (4A & 4B)	200,000.00	200,000.00	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>315,000.00</b>	<b>315,000.00</b>	<b>130,000.00</b>	<b>5,799.00</b>	<b>25,799.00</b>	<b>20,849.33</b>	<b>300.00</b>
<b>SEWER COLLECTION</b>								
217101.0100	REG-SALARY & WAGES	162,731.00	156,004.00	106,322.00	84,488.53	112,788.09	85,542.70	104,458.33
217101.0200	OT REG SALARY	15,000.00	15,000.00	15,000.00	4,431.67	6,286.61	3,688.82	13,023.78
217101.2000	FICA	13,596.42	13,081.81	9,281.13	6,717.40	9,109.21	6,727.20	8,877.21
217101.2100	VIRGINIA RETIREMENT SYSTE	16,566.02	15,881.21	10,823.58	3,077.11	3,961.93	4,017.77	5,251.94
217101.2102	GROUP LIFE INSURANCE	2,131.78	2,043.65	1,392.82	1,138.65	1,477.52	920.03	-
217101.2200	HEALTH INSURANCE	50,178.00	47,652.00	33,504.00	25,982.59	33,698.68	24,915.05	27,286.15
217101.2323	DB EE MANDATORY	-	-	-	5,662.85	7,336.56	4,298.58	7,280.82
217101.2324	DC EE VOL	-	-	-	139.75	218.52	-	179.37
217101.2400	WORKERS COMP	2,415.69	2,415.69	2,571.40	2,415.69	2,415.69	2,735.88	1,818.38
217102.5101	ELECTRICAL - CRITZER PUMP STATION	1,500.00	1,500.00	1,500.00	454.29	596.32	630.70	1,494.84
217102.5201	POSTAL SERVICES	6,000.00	6,000.00	6,000.00	5,947.37	6,500.00	5,814.00	6,528.00
217102.5203	TELECOMMUNICATION	1,400.00	1,400.00	1,400.00	1,415.14	1,650.00	1,887.60	1,752.37
217102.5501	TRAINING AND MEETINGS	250.00	250.00	250.00	-	-	-	-
217103.3004	REPAIR & MAINTENANCE	1,000.00	1,000.00	1,000.00	-	-	-	510.00

		2021 Department Requests	2021 Budget Rec's	2020 Budget Rec's	2020 Actual (as of 04/16/20)	2020 EOY Projection	2019 Actual (as of 6/30/19)	2018 Actual (as of 6/30/18)
<b>SEWER FUND</b>								
217103.5408	VEHICLE & POWER EXPENSE	4,000.00	4,000.00	4,000.00	3,172.04	4,000.00	1,127.43	6,610.22
217103.5435	SEWER DEPT. - TOOLS	1,000.00	1,000.00	1,000.00	-	-	49.88	-
217104.5402	REPAIR & MAINT SUPPLIES	50,000.00	50,000.00	50,000.00	56,756.36	66,409.80	47,915.74	63,031.69
217104.5410	UNIFORM & WEARING APPAREL	5,370.00	5,370.00	5,370.00	2,112.37	3,012.94	3,071.48	4,539.51
	<b>Total Sewer Collection</b>	<b>333,138.90</b>	<b>322,598.36</b>	<b>249,414.93</b>	<b>203,911.81</b>	<b>259,461.88</b>	<b>193,342.86</b>	<b>252,642.61</b>
<b>PEPPERS FERRY</b>								
217202.3006	CONSULTANTS	-	-	-	-	-	-	848.80
217202.3009	SERVICE OTHER GOVERNMENTS	8,000.00	8,000.00	8,000.00	6,012.50	8,000.00	9,994.11	9,658.15
217202.3021	WASTEWATER TREATMENT CHG	1,163,151.00	1,163,151.00	1,106,496.00	869,542.12	1,447,864.42	1,536,938.70	1,066,493.61
217202.3022	PUMP STATION OM 4A	52,600.00	52,600.00	52,600.00	78,540.33	84,442.71	119,881.60	16,128.69
217202.3023	BOOSTER STATION OM 4B	22,600.00	22,600.00	22,600.00	4,939.79	13,066.07	108,197.80	59,632.88
217230.3050	NEW RIVER PUMP STATION	132,743.00	132,743.00	116,676.00	-	-	54,664.64	-
217202.3060	PEPPERS FERRY TREATMENT CIP	-	-	404,524.00	269,682.64	404,524.00	317,068.24	403,923.24
217202. ____	NEW RIVER PUMP STATION CIP	271,503.00	271,503.00	-	-	-	-	-
217202.5106	TOWN PUMP ELECTRIC 4A	80,000.00	75,000.00	80,000.00	60,723.23	80,000.00	89,980.86	75,198.95
217202.5107	BOOSTER PUMP ELECTRIC 4B	80,000.00	65,000.00	80,000.00	51,962.77	80,000.00	89,404.59	69,660.22
217202.5427	CHEMICALS	300,000.00	300,000.00	200,000.00	213,207.04	300,000.00	177,833.21	211,587.30
	<b>Total Peppers Ferry</b>	<b>2,110,597.00</b>	<b>2,090,597.00</b>	<b>2,070,896.00</b>	<b>1,554,610.42</b>	<b>2,417,897.20</b>	<b>2,503,963.75</b>	<b>1,913,131.84</b>
<b>OTHER FINANCING</b>								
218006.9300	RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-	-
218060.9400	BUDGETARY FUND BALANCE	-	21,032.64	33,164.07	-	20,209.04	-	-
218060.9410	CAPITAL RESERVE (SULFATES)	26,157.00	26,157.00	-	-	26,157.00	-	-
	<b>Total Other Financing</b>	<b>26,157.00</b>	<b>47,189.64</b>	<b>33,164.07</b>	<b>-</b>	<b>46,366.04</b>	<b>-</b>	<b>-</b>
	<b>TOTAL SEWER EXPENSES</b>	<b>3,608,664.90</b>	<b>3,599,157.00</b>	<b>3,419,397.00</b>	<b>2,289,515.12</b>	<b>3,483,453.11</b>	<b>3,345,851.84</b>	<b>2,965,160.10</b>





# PULASKI

WHERE YOUR NEW PATH BEGINS

## APPENDIX D:

# TOWN TAX RATES & FEE SCHEDULES

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**GENERAL FUND**

**TAXES**

REAL ESTATE TAX		\$0.34 PER \$100 ASSESSED VALUE
MOBILE HOMES		\$0.34 PER \$100 ASSESSED VALUE
PERSONAL PROPERTY TAX		\$0.80 PER \$100 VALUE
MACHINERY AND TOOLS TAX		\$0.80 PER \$100 VALUE
LOCAL SALES TAX		5.3% ON SALE OF GOODS
CONSUMER UTILITY TAX		15% OF 1 <sup>ST</sup> \$15.00 - RESIDENTIAL
LOCAL CONSUMPTION TAX	Electric	\$0.01135 KWH - RESIDENTIAL
(Electric & Natural Gas)	Natural Gas	\$0.00900 KWH - COMMERCIAL & INDUSTRIAL
		\$0.00695 CCF - RESIDENTIAL
		\$0.0605 CCF - COMMERCIAL
		\$0.0069 CCF - INDUSTRIAL
MEALS TAX		7% COST OF MEAL
(Ordinance 2016-11)		
TRANSIENT OCCUPANCY TAX		6% COST OF LODGING CHARGE
BUSINESS LICENSE	(RATE PER \$100 OF GROSS RECEIPTS OR SALES)	
(Ordinance 2010-04)	MINIMUM	\$30.00
	CONTRACTING	\$0.16
	RETAIL SALES	\$0.16
	FINANCIAL - REAL ESTATE - PROFESSIONAL	\$0.40
	REPAIR - PERSONAL BUSINESS SERVICES	\$0.20
	WHOLESALE MERCHANTS & PUBLIC SERVICE COMPANIES	
	FIRST \$2 MILLION	\$0.13
	NEXT MILLION	\$0.05
	ABOVE \$3 MILLION	\$0.01
COMMUNICATIONS TAX	0.108655% COLLECTED BY STATE	
BANK STOCK TAX	EACH \$100 NET CAPITAL LOCAL BANKS	\$0.80
FRANCHISE LICENSE TAX	HEAT, LIGHT & POWER CO	15%
	TELECOMMUNICATIONS:	
	MOBILE SERVICE	10%
	RESIDENTIAL & COMMERCIAL	15%
VEHICLE LICENSE FEES		
	PRIVATE PASSENGER VEHICLES	\$ 25.00
	MOTORCYCLES	\$8.00
	TRUCKS (UNDER 20,000 LBS)	\$25.00
	TRUCKS (OVER 20,000 LBS)	\$30.00
	UTILITY TRAILER	\$7.50
	AUTOMOBILE FOR HIRE	\$5.00
TOBACCO PRODUCTS TAX	PER 20 CIGARETTES	\$0.25
(ORDINANCE 2010-05)		

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**FEES & FINES**

BUILDING PERMIT FEES (ORDINANCE 2016-15)	RESIDENTIAL	FEE
	New Construction - Additions - Remodel Modular Homes & Double Wides	\$0.16/sq. ft. of total space PLUS trade fee (\$50 min)
	COMMERCIAL - INDUSTRIAL: New Commercial - Industrial - Remodeling Additions / Insulation	\$3.50/ \$1,000 Value PLUS trade fee (\$50 min)
TRADE FEES (ORDINANCE 2016-15)	MECHANICAL / FUEL GAS / ELECTRICAL / PLUMBING / HVAC (2% TAX LEVY BASED ON COST OF BULDING PERMIT TO BE PASSED THROUGH TO STATE)	\$50.00
	(PERMIT FEE FOR PROJECT WHICH HAS STARTED WITHOUT A PERMIT WILL BE COMPUTED AT 1.5 TIMES THE TOTAL)	
REINSPECTION FEE (ORDINANCE 2016-15)	PER INSPECTION	\$50.00
OTHER BUILDING PERMIT FEES	CHANGE / REPLACING OF EQUIPMENT	\$50.00
	INSULATION	\$50.00
	TEMPORARY ELECTRIC	\$50.00
	DEMOLITION	\$50.00
	SWIMMING POOL	\$50.00
	CERTIFICATE OF OCCUPANCY FOR EXISTING STRUCTURES	\$50.00
	ANNUAL BACKFLOW / CC TEST	\$25.00
	ELEVATOR	\$25.00
	MISC. PERMIT	\$50.00
ZONING FEES:	MAP	\$ 2.00
	REGULATIONS W/MAP	\$ 10.00
	ZONING APPEALS /VARIANCE FEE (applicant responsible for actual cc	\$ 350.00
	ZONING PERMIT (for structures under 256 sq. ft)	\$ 50.00
	REZONING APPLICATION FEE (Planning Comm. Hearing Fees)	\$500 + expenses*
	SPECIAL EXCEPTION FEE (Planning Comm. Hearing Fees)	\$500 + expenses*
	STREET VACATION REQUEST	\$ 100.00
	TEMPORARY SIGN	\$30 + 2% State Surcharge
	PERMANENT SIGN	\$50 + 2% State Surcharge
	SITE PLAN REVIEW	\$ 150.00
	SUBDIVISION / PLAT REVIEW	\$50 per plat + \$10 per lot
	* Expenses include costs for advertising and certified notices	
FIREWORKS PERMIT	INITIAL PERMIT FEE	\$ 250.00
	EACH ADDITIONAL CONSECUTIVE DAY	\$ 150.00

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**FEES & FINES CONTINUED**

PARKING FINES	<u>VIOLATION</u>		
	PROHIBITED AREA	\$	10.00
	SIDEWALK	\$	5.00
	OVERTIME IN LOADING ZONE	\$	5.00
	BLOCKNG DRIVEWAY	\$	10.00
	OVER 18 INCHES FROM CURB	\$	5.00
	WITHIN 15 FEET OF FIRE HYDRANT	\$	25.00
	OVERTIME PARKING	\$	10.00
	FIRE LANE	\$	25.00
	NO TOWN VEHICLE LICENSE	\$	25.00
	HANDICAP ZONE	\$	250.00
	NO CURRENT STATE LICENSE	\$	35.00
	ON A YELLOW LINE	\$	5.00
	DOUBLE PARKED / OCCUPYING TWO SPACES	\$	5.00
	BLOCKING TRAVEL LANE	\$	25.00
	"NO PARKING" ZONE	\$	25.00
	BLOCKING ALLEY	\$	20.00
MISC. POLICE CHARGES	ACCIDENT REPORT	\$	25.00
	VERIFICATION OF INCIDENT	\$	25.00
	FINGERPRINTING (per card)	\$	5.00
	RECORD CHECK	\$	20.00
	TAXI PERMIT - INITIAL	\$	35.00
	TAXI PERMIT - RENEWAL	\$	25.00
	PEDDLER'S LICENSE (DOOR TO DOOR SALES)	\$	30.00
	CANVASSER'S PERMIT (ITINERANT MERCHANT)	\$	500.00
MISC. TOWN CHARGES	RETURN CHECK FEE	\$	40.00
	DMV STOPS FEE		\$25.00
	SET-OFF DEBT FEE	\$	20.00
TRAIN STATION USE	MORNING OR AFTERNOON		\$75.00
	AFTERNOON & EVENING RECEPTION OR DINNER		\$100.00
	ALL DAY		\$150.00

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**WATER FUND**  
(Ordinance 2020-\_\_)

**VOLUME CHARGE  
(PER THOUSAND GALLONS)**

		IN-TOWN		OUT-OF-TOWN
1,000 TO 20,000 GALLONS	\$	3.41	\$	5.88
NEXT 680,000 GALLONS	\$	2.89	\$	4.83
OVER 700,000 GALLONS	\$	2.16	\$	4.31

**FIXED CHARGE  
(METER SIZE)**

5/8 INCH	\$	13.09	\$	26.19
1 INCH	\$	29.27	\$	58.57
1 1/4 INCH	\$	42.51	\$	84.98
1 1/2 INCH	\$	55.71	\$	111.43
2 INCH	\$	88.67	\$	177.36
3 INCH	\$	187.41	\$	374.82
4 INCH	\$	285.75	\$	571.49
6 INCH	\$	556.06	\$	1,112.09
8 INCH	\$	881.02	\$	1,762.05
10 INCH	\$	1,252.19	\$	2,504.37

**CONNECTION FEES**

METER BASE INSTALLATION	\$	470.00	\$	590.00
SET METER CHARGE (METER BASE ALREADY PRESENT)	\$	100.00	\$	200.00
SEWER ONLY	\$	600.00	\$	600.00

**AVAILABILITY CHARGES**

METER SIZE	EQUIVALENT UNITS		IN-TOWN		OUT-OF-TOWN
5/8 INCH	1.0	\$	330.00	\$	660.00
1 INCH	2.5	\$	824.00	\$	1,649.00
1 1/2 INCH	5.0	\$	1,629.00	\$	3,298.00
2 INCH	8.0	\$	2,638.00	\$	5,276.00
3 INCH	16.0	\$	5,276.00	\$	10,552.00
4 INCH	25.0	\$	8,244.00	\$	16,488.00
6 INCH	50.0	\$	16,488.00	\$	32,976.00
8 INCH	80.0	\$	26,381.00	\$	52,762.00
10 INCH	115.0	\$	37,922.00	\$	75,845.00

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**WATER FUND CONTINUED**

CONNECTION FEE	\$	20.00	\$	25.00
NON-PAYMENT FEE	\$	40.00	\$	40.00
AFTER HOURS FEE (IN ADDITION TO REGULAR FEE)	\$	15.00	\$	20.00
METER TAMPERING FEE (PULLED OR LOCKED)	\$	100.00	\$	200.00
DEPOSIT - RENTERS	\$	140.00	\$	140.00
SAME DAY RESTORATION SERVICE				
AFTER HOURS-LEAK REPAIR (PER TRIP)	\$	40.00	\$	40.00
RE-READ METER/CHECK FOR LEAK (NO LEAK FOUND)	\$	25.00	\$	25.00
TEST FOR METER ACCURACY	\$	55.00	\$	55.00
BLOCKED METER (CUSTOMER ACTION)	\$	100.00	\$	100.00
METER CHANGE OUT - CUSTOMER REQUEST	\$	210.00	\$	210.00

**GARBAGE / REFUSE RATES - Residential**  
(Ordinance 2020-\_\_)

PSA - GARBAGE DEPOSIT	\$	45.00	\$	45.00
MONTHLY PSA REFUSE FEE - Standard	\$	18.00	\$	18.00
MONTHLY PSA REFUSE FEE - Low Volume	\$	11.00	\$	11.00

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**SEWER FUND  
(Ordinance 2019-06)**

<b>VOLUME CHARGE (PER THOUSAND GALLONS)</b>	<b>IN-TOWN</b>	<b>OUT-OF-TOWN</b>
1,000 TO 700,000 GALLONS	7.88	14.36
OVER 700,000 GALLONS	7.54	14.36
 <b>FIXED CHARGE (METER SIZE)</b>		
5/8 INCH	20.09	40.16
1 INCH	28.93	57.89
1 1/4 INCH	36.32	72.61
1 1/2 INCH	43.87	87.72
2 INCH	61.40	122.79
3 INCH	108.61	217.21
4 INCH	161.74	323.46
6 INCH	309.25	618.51
8 INCH	489.36	978.73
 <b>SEWER SERVICE ONLY - NO WATER</b>	 35.43	 64.56
 <b><u>CONNECTION FEES</u></b>		
SEWER ONLY (BASIC RATE)	\$ 600.00	\$ 600.00

<b><u>STORMWATER FEE</u></b>			
<b>ACTIVITY</b>	<b>SIZE</b>	<b>FEE TOTAL</b>	<b>DEQ PORTION</b>
General Permit for Construction	<1 acre	\$ 290.00	\$ 81.00
	1-5 acres	\$ 2,700.00	\$ 756.00
	5-10 acres	\$ 3,400.00	\$ 952.00
	10-50 acres	\$ 4,500.00	\$ 1,260.00
	50-100 acres	\$ 6,100.00	\$ 1,708.00
	>100 acres	\$ 9,600.00	\$ 2,688.00
Modification of Transfer of Registration Statements for the General Permit	<1 acre	N/A	N/A
	1-5 acres	\$ 200.00	N/A
	5-10 acres	\$ 250.00	N/A
	10-50 acres	\$ 300.00	N/A
	50-100 acres	\$ 450.00	N/A
	>100 acres	\$ 700.00	N/A
Maintenance Fees	<1 acre	N/A	N/A
	1-5 acres	\$ 400.00	N/A
	5-10 acres	\$ 500.00	N/A
	10-50 acres	\$ 650.00	N/A
	50-100 acres	\$ 900.00	N/A
	>100 acres	\$ 1,400.00	N/A

**TOWN OF PULASKI  
SCHEDULE OF RATES/FEEES  
FY 2020-2021**

**CEMETERY FUND  
(Ordinance 2016-01)**

	TOTAL COST		CEMETERY LOT GENERAL FUND - 50%	PERPETUAL CARE CEMETERY FUND - 50%
CEMETERY LOT CHARGE	\$ 600.00	\$	300.00	\$ 300.00
OAKWOOD	\$ 600.00	\$	300.00	\$ 300.00
OAKWOOD ADDITION	\$ 600.00	\$	300.00	\$ 300.00
PINEHURST	\$ 600.00	\$	300.00	\$ 300.00
PINEHURST ADDITION	\$ 600.00	\$	300.00	\$ 300.00
Installation Permit - Monuments & Markers				\$ 25.00
Additional Permit Fee				\$ 1.00





**PULASKI**  
**WHERE YOUR NEW PATH BEGINS**

APPENDIX E:

**PRINCIPLES OF  
SOUND FINANCIAL  
MANAGEMENT**

# TOWN OF PULASKI

## PRINCIPLES OF SOUND FINANCIAL MANAGEMENT

### INTRODUCTION

These principles set forth the broad framework for overall fiscal planning and management of the Town's resources. In addition, these principles address both current activities and long-term planning. Every two years, following a Council election, these principles should be reviewed to assure the highest standards of fiscal management.

### OVERALL GOALS

The financial goals of the Town of Pulaski are designed to ensure the Town's sound financial condition at all times.

1. **Sound Financial Condition** may be defined as:
  - ✓ Cash Solvency - The ability to pay bills.
  - ✓ Budgetary Solvency - The ability to annually balance the budget.
  - ✓ Long Term Solvency - The ability to pay future costs.
  - ✓ Service Level Solvency - The ability to provide needed and desired services.
2. **Flexibility** is a goal that ensures that the Town is in a position to react and respond to changes in the economy and new service challenges without measurable financial stress.
3. **Adherence to Best Accounting and Management Practices** in conformance with generally accepted accounting procedures as applied to governmental units, and the standards of the Governmental Accounting Standards Board and the Government Finance Officers Association (GFOA).

### FINANCIAL PRINCIPLES

1. **A balanced budget** should be prepared annually by the Town Manager and forwarded to the Town Council for consideration.
2. **Ongoing operating costs** should be funded by ongoing revenue sources. This protects the Town from fluctuating service levels and avoids concern when one-time revenues are reduced or removed. In addition:
  - a. **Cash balances** should be used only for one-time expenditures, such as land acquisition, capital improvements and capital equipment or special one-time expenditures.
  - b. **Federal grants** should not financially support essential Town services. Federal grant monies should be tied to programs and services with the

understanding that those services delivered with grant funding may be revised and altered based on grant funding availability.

- c. **New operating costs associated with capital projects** should be funded through the operating budget but identified and outlined in the capital improvement program.
3. The Town Manager should forward to the Town Council a quarterly financial report identifying meaningful trends in both revenues and expenditures for all major funds.
4. Department Heads are responsible for managing departmental budgets within the total appropriated budget.
5. An Equipment Replacement Fund should be created for the specific replacement of Town vehicles, including Fire and Police vehicles.
6. Financial Trend Indicators should be prepared and reviewed annually to determine the Town's financial condition. Town Council will review these indicators prior to the development of the Capital Improvement Program and annual operating budget. This exercise offers the following benefits:
  - a. A method for quantifying a significant amount of information in relatively simple terms to gain better understanding of the Town's financial condition;
  - b. Places the events of a single year into a longer perspective and permits the Town to evaluate trends; and,
  - c. A straightforward picture of financial strengths and weaknesses.
7. General Fund *Undesignated Fund Balance* should be targeted at no less than 10% of operating expenditures exclusive of capital improvements. However, the Town will strive to increase the level to a target above 15% of operating expenditures exclusive of capital improvements over a five year period
8. The Town Council may, from time-to-time, appropriate fund balances that will reduce available fund balances below the 10% policy for the purposes of a declared fiscal emergency or other such special purpose as to protect the long-term fiscal security of the Town. In such circumstances, the Council will adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the Town, then the Council will establish a different but appropriate time period.
9. Tax-supported debt service should be generally targeted not exceed 12% of operating expenditures exclusive of capital improvements.

- 10.** The ten-year principal payout ratio for tax-supported debt at the end of the projected five-year Capital Improvement Program should have a target at or above 60%.
- 11.** Net Debt as a percentage of total assessed value of taxable property should not exceed 3.0%. Net Debt is defined as any and all debt that is tax-supported.
- 12.** The Town shall annually prepare a Comprehensive Annual Financial Report in accordance with current GASB rules and regulations.
- 13.** The Town operates two enterprise funds: Water Fund and Sewer Fund. These enterprise Funds should maintain financial independence from the General Fund. Each fund should include a reserve of at least 90 days of operating expenditures with a long term goal of at least 120 days. Revenue should be sufficient to fund operations, capital improvements, equipment replacement and department service.
- 14.** To maintain the integrity of the Water and Sewer Fund the following goals should be achieved:
  - a. Maintain a ratio of Net Revenues (Revenues less Operations not including Depreciation) of at least 1.20x debt service requirements without taking new availability revenues into account. The excess revenues would be available first to maintain the Water & Sewer Enterprise Fund Balance and second to provide equity funding of future capital projects.
  - b. The Town will work to fund all capital projects of \$100,000 or less with Water & Sewer Enterprise Fund Equity
- 15.** A five-year capital improvement program should be prepared each year prior to the submission of the budget.

Principles of Sound Financial Management

Originally Adopted by Town Council: June 3, 2014

Reaffirmed by Town Council:

- June 2, 2015
- June 7, 2016
- June 20, 2017
- June 26, 2018
- June 4, 2019