



**FISCAL YEAR 2019-2020
BUDGET**

Town of Dayton
Fiscal Year 2019-2020 Budget

| | FY 18 Actual | FY 19 Budget | FY 19 Amendment | FY 19 Revised Budget | FY 20 Proposed |
|---------------------------------|---------------------|---------------------|--------------------|-------------------------|---------------------|
| Revenues: | | | | | |
| General Fund | | | | | |
| General Property Taxes | \$ 117,467 | \$ 120,500 | \$ - | \$ 120,500 | \$ 118,500 |
| Other Local Taxes | \$ 450,665 | \$ 446,300 | \$ - | \$ 446,300 | \$ 441,100 |
| Other Local Revenue | \$ 311,960 | \$ 279,901 | \$ - | \$ 279,901 | \$ 276,440 |
| Federal/State Funding | \$ 49,135 | \$ 245,000 | \$ - | \$ 245,000 | \$ 70,000 |
| Transfers | \$ 1,200,791 | \$ 743,688 | | \$ 743,688 | \$ 768,876 |
| Sub-total - General Fund | \$ 2,130,017 | \$ 1,835,389 | \$ - | \$ 1,835,389 | \$ 1,674,916 |
| Capital Fund | \$ 1,454 | \$ 600,197 | \$ - | \$ 600,197 | \$ 205,000 |
| Water & Sewer Fund | \$ 3,684,902 | \$ 3,871,594 | \$ 380,990 | \$ 4,252,584 | \$ 3,701,000 |
| Total Revenues | \$ 5,816,373 | \$ 6,307,180 | \$ 380,990 | \$ 6,688,170 | \$ 5,580,916 |
| Expenditures: | | | | | |
| General Fund | | | | | |
| General Government | \$ 788,612 | \$ 657,728 | \$ 160,000 | \$ 817,728 | \$ 620,128 |
| Public Safety | \$ 721,982 | \$ 728,146 | \$ - | \$ 728,146 | \$ 557,676 |
| Public Works | \$ 224,177 | \$ 727,984 | \$ (270,200) | \$ 457,784 | \$ 387,807 |
| Parks, Recreation & Cultural | \$ 368,535 | \$ 186,026 | \$ - | \$ 186,026 | \$ 159,768 |
| Community Development | \$ 85,124 | \$ 115,602 | \$ 110,000 | \$ 225,602 | \$ 154,538 |
| Debt Service | \$ 26,350 | \$ 20,100 | \$ 200 | \$ 20,300 | \$ - |
| Sub-total - General Fund | \$ 2,214,779 | \$ 2,435,586 | \$ - | \$ 2,435,586 | \$ 1,879,916 |
| Capital Fund | \$ 1,454 | \$ 600,197 | \$ - | \$ 600,197 | \$ 205,000 |
| Water & Sewer Fund | \$ 3,475,682 | \$ 3,871,594 | \$ 380,990 | \$ 4,252,584 | \$ 3,701,000 |
| Total Expenditures | \$ 5,691,915 | \$ 6,907,377 | \$ 380,990 | \$ 7,288,367 | \$ 5,785,916 |

April 18, 2019

MEMORANDUM:

TO: TOWN COUNCIL

FROM: INTERIM TOWN SUPERINTENDENT

SUBJECT: FY 2019-2020 BUDGET

Attached is a proposed budget for FY 2019-2020 totaling \$2,084,916 in the General and Capital Funds and \$3,662,990 in the Water & Sewer Fund. Overall, the budget reflects a decrease of \$204,275 from FY 18-19, which is primarily related to a lower budget amount for the coming year for the Mill Street storm water project.

The current year's operating budget is balanced using almost \$1.2M in revenues from the water and sewer fund, which is more than 50% of the revenue in the General Fund. The Town's reliance on water revenues to balance the budget has a long history in Dayton, but is not sound financial planning. Ideally, General fund operations should be funded more fully using local taxes and fee resources directly tied to the cost of delivery of service (such as trash collection). Balancing delivery of services with the public's ability and willingness to pay is among the most difficult tasks for Town Council.

Generally, when establishing a budget there are two philosophies – determine the amount of revenue available to the Town for the coming year and then allocate those funds among the various priorities; or determine the amount that the Town proposes to expend in the coming year and then determine where to find the resources to meet those expenses. The two philosophies are certainly not exclusive, but the approach used to prepare this budget was to use the amount of funds available without changing rates and fees as the starting point, and if additional funding levels is requested above the proposed level, then Council and staff will need to either to change priorities (by moving funding) from other areas or look to alternatives for funding. This memorandum outlines the base level of funding and expenditures for the coming year and options for Council to consider if it wants to provide additional services.

General Fund

Revenues

Revenues generated from local taxes and fees for the coming year total \$906,040; the largest percentage of which is from real estate taxes, \$118,500, and other local taxes, \$441,100, (such as vehicle registration, utility tax, sales tax, communications tax, business license, meals tax and several other small taxes). Within these categories, Council has discretion to establish rates within statutory authority. Please note that there will be no bank franchise tax in the coming year with the closing of the BB&T branch on Main Street.

Real estate taxation is generally the single largest local tax revenue source for local governments. For Dayton, each \$.01 cent of real estate tax generates an additional \$14,750. The second largest area in most Towns is the group of taxes classified as personal property taxes. The Town does not currently have a personal property tax levied on vehicles, trucks, etc. Bridgewater, Broadway and Grottoes currently have personal property tax. If Council is interested in evaluating a personal property tax rate and the estimated revenues based on a specific rate, staff will work with the County to prepare an estimate.

Other local taxes such as utility taxes and meals tax also have some flexibility as to the rate established by Council. For the utility tax, the current rate for residential users is the maximum allowed by law, and the Town's rate for business customers is based on KWH used. The Town's meals tax rate is 5%, which is the same as Bridgewater and Grottoes; Broadway's rate is 4%. A number of cities have rates at 6% and 7%, including Harrisonburg. There is some uncertainty in estimating this source for the coming year due to the status of the largest taxpayer. The Town collects between \$25,000 and \$30,000 per quarter, and that taxpayer is about 38% of the total, or \$10,000 per quarter. The budget assumes the large taxpayer or a successor will continue at the same volume of business. Each 1% increase in the rate will generate \$22,000.

Business, Occupation and License Tax, otherwise known as BPOL, is estimated to generate \$72,000 for the coming year. This area of collections is also subject to the uncertainty of the previously mentioned taxpayer, although not to the same degree. Based on the Council's desire to attract new small business operators to the Town, no adjustment in rates was considered. Staff is preparing an ordinance amendment for itinerant merchants to address the transient business operators that operate in the Town outside of the events sponsored by the Town. This is not expected to have a large revenue impact but is more to control itinerant merchants.

In evaluating current fees for service, trash collection fees continue to more than offset the cost of the third-party vendor that is providing curbside pickup (\$132,000 vs. \$92,000). The margin offsets the Town's cost of the bulk pickup and other special trash and yard waste activities provided by the Town.

Event revenues and expenses are evaluated each year to ensure that the programs are at least "breakeven" for the Town. Recovered costs reflect the amount of funds the Town receives from the Virginia Department of Transportation (VDOT) for snow removal assistance.

Limited state and federal funds are expected. The Town receives \$10,000 each year from the State's Fire Programs Fund that is allocated to Bridgewater Volunteer Fire Company. The funds can only be used for equipment or firefighting related expendables. The Volunteer Company has to report to the Town how the funds were used. HB599 funding is state funding to cities and towns that provide law enforcement services. The Town receives approximately \$35,000 each year; currently \$6,600 is used for the additional amount necessary for the Town to pay 100% of the health insurance for the Police Chief, the remainder is used for police expenses.

Transfer from Water & Sewer Fund

As noted earlier, the proposed General Fund budget relies heavily on a transfer from the Water & Sewer Fund to pay for general governmental operations and capital projects. In FY 19-20, \$1,178,876 is estimated to be transferred for this purpose. This amount is almost \$170,000 less than last year and \$24,000 less than FY18, but is almost double the amount used in FY17.

Expenditures

There has been a concerted effort with the development of this budget to align the account structure used that included in the financial reporting in the annual audit, which is based upon the chart of accounts developed and approved by the Virginia Auditor of Public Accounts. Staff worked to provide comparative data for the current and proposed year, and will be working with the new Treasurer and accounting software company to more fully integrated and update the reporting system after the budget is adopted.

General Fund

General Government Administration

This category includes funding for Town Council, Town Superintendent, and accounting functions. The budget as presented allocates the following full-time positions to this function - Superintendent, Treasurer, two accounting technicians (one position @ 15%), 75% of Deputy Treasurer, and 25% of the Administrative Assistant. Salaries are down slightly from the current year but benefits are higher due to the reallocation of these costs to reflect the percentage of salaries paid from this category (you will see a side variation in this area of the General Fund functions due to past allocation inconsistencies). The other significant costs in this area are engineering and professional fees and legal and accounting fees. In FY 18 these totaled \$242,000, and in the current year \$206,000 through March. In the current year these expenses include the amount paid to the Berkely Group for the interim superintendent that is not being paid from the salary line. Staff is expecting with the employment of the new Superintendent and Treasurer that the outside fees will be significantly reduced and is estimating \$100,000 primarily for legal, audit and other accounting fees. The Town has a contract with VTG to provide computer support services (10-4100-445) and uses Comcast to provide high-speed connectivity for its computer systems (10-4100-440).

Public Safety

This category includes funding for the police services and the allocation of Fire Program Funds for fire services. The budget as presented allocates the following full-time positions to this function – 25% of Administrative Assistant, Police Chief, Lieutenant, and three (3) police officers. Currently the Town has only two police officers and is actively recruiting to fill vacancies. Establishing the staffing level for the police department is an important decision for Council. Included in the budget information is an overview of different models prepared by the Chief to help better explain the impact of funding decisions made by Council on service delivery.

As currently proposed, funding is provided for staffing of a five-police officer team (which includes the chief and lieutenant). This staffing level allows the Town to have 24-hour coverage when all employees fill their assigned shift. On any given day, 24-hour coverage requires persons that work two 12-hour shifts. Coverage issues arise when an officer takes leave or attends required training. When this occurs, one of four things can take place – (1) the chief covers all or part of the vacant shift, (2) the Town uses part-time staff to fill all or part of the vacant shift, (3) off-duty officers fill shifts “extra shifts”, or (4) the Town relies on mutual aid to cover the vacant shift. If the vacancy occurs on the 6a to 6p shift Monday to Friday, then the Chief is available to respond to calls during his normal work shift and generally the 6a to 8a and the 5p to 6p hours are the only ones not directly covered. If a call comes in during that time I

would expect the Chief would likely respond. If the missed shift is on the weekend or a 6p to 6a shift, it is harder to fill 100% of a shift. Part-time staff often are willing to work a 6 to 8 hour shift, although some will complete a 12-hour shift. The remainder of the time, the shift is covered through mutual aid.

Adding the 6th position certainly decreases the amount of time that the Town is not directly providing 24-hour coverage. The 6th person (the Lieutenant likely moves to this shift) fills a power-shift or overlap shift that generally works mid-shift of the 6 to 6 shifts on normal days. In some models, the officer normally works four 10-hour shifts per week unless required to fill-in. That person "covers" the shifts of officers scheduled off by moving to the vacant shift.

The cost to add a sixth position is approximately \$65,000 to \$70,000 depending on the starting pay, plus the cost of uniforms and police equipment for the new officer, which is an additional \$5,000 the first year. Since the officers are not taking vehicles home, there is no additional vehicle cost. \$20,000 each is budgeted for part-time and over-time to provide funding to employ persons to help fill the gap in the five-person team. If the 6th person is added, Council should expect staff to reduce those amounts by approximately 50%.

The Town's police department is an important service for the Town. The department goes above and beyond normal "policing" and is aggressive in providing direct citizen contact services, especially for the elderly. The department is highly motivated in crime prevention and community policing, after-hours business checks, and school traffic control. The level of staffing is dictated by the level of service provided and the desire for 24-hour coverage. The recommended level of staffing provides a greater probability that 24-hour coverage with full-time officers will not occur 365 days per year. On those occasions, basic coverage be provided through mutual aid, when part-time or overtime is not used. Council's decision is - is that acceptable and if not, where is the funding to be generated or shifted to offset the added cost.

The recommended budget does not include continued funding for a part-time position at Pence Middle School. The Town has for a number of years paid 100% of the cost for an officer to work at Pence and the recently closed Dayton Learning Center. Dayton is the only town in the County to provide this service for a school in its jurisdiction. Broadway, Elkton, Grottoes and Timberville have County schools within their jurisdiction. The County Sheriff's office provides school resource officers (SROs) for each high school district in partnership with the County school system. That officer is responsible for SRO services for the schools in that district and for coordinating any issues that arise within family units within the district. It is the School Division's responsibility to provide for SRO services at the level it thinks is necessary for the safety of the children within the resources that are provided to it by the Commonwealth of Virginia and the County.

Public Works

This category provides funding for building maintenance, street maintenance, and trash collection, and consolidates the old Streets (4400) and Trash Collection (4500) categories. It moves the costs to maintain the Municipal Building from the General Administration and Public Safety budgets so that Council is able to see the total cost of maintaining the building. The overall budget is reduced by \$340,000 due to the removal of the Mill Street project (\$400,000) from the maintenance costs (10-4500-424). Without this item the costs in this department have increased approximately \$60,000 which is due to the realignment of costs from other areas.

The budget as presented allocates the following full-time positions to this function – 60% of the Public Works Supervisor, 80% of the two (2) Building & Grounds Technicians, and 30% of the Water Plant lead operator and trainee. Aside for salaries and fringe benefits, the largest cost is the trash collection service (10-4400-000), \$92,000, which is paid to a private third-party contractor. There is funding included, \$2,500, for safety training and, \$3,500, for safety equipment. \$30,000 is proposed to be used for selected sidewalk repair and replacement projects.

Parks, Recreation and Cultural

This category provides funding for maintenance of the parks and operating the special recreation events throughout the year. The budget as presented allocates the following full-time positions to this function – 50% of the Marketing/Events Coordinator, and 10% of the Public Works Supervisor, two (2) Building & Grounds Technicians, and the Water Plant lead operator and trainee. This is primarily the costs from the previous “Parks” category (4300). Significant costs in this area include – \$10,000 for maintenance (10-4300-190) and \$10,000 for equipment (10-4300-870) for the parks, \$15,000 for the costs of “recreation” events (10-4300-875) held during the year and \$60,000 for the Dayton Muddler (10-4300-864). The costs of the Muddler are offset by the fees and donations received for this event.

Community Development

This category provides funding for the planning and zoning function of the Town, as well as, the economic development and promotion efforts. The budget as presented allocates the following full-time positions to this function - 25% of the Administrative Assistant and Deputy Treasurer, and 50% of the Marketing/Events Coordinator.

Significant initiatives and related costs in this proposed budget include - \$37,500 for increased advertisement on I-81 corridor and at Massanutten resort (10-4300-200), \$10,000 for general economic development promotion (10-4300-000), and \$10,000 for donations (10-4300-820), which includes the Town’s contribution to the Soil & Water Conservation District, Chamber of Commerce, and other like organizations.

Funding for the Redbud Festival (10-4300-862) and Autumn Celebration (Dayton Days) (10-4300-880) are offset partially offset by fees paid by vendors. The Town’s holiday decoration program (10-4300-890) is funded from general revenues.

Capital Fund

Capital Projects

There is funding for three general town projects proposed in the coming year’s budget:

1. Mill Street Storm Water Project. The costs budgeted are the Town’s cost only. The County receives all funds from the project and pays the contractor. The construction phase of this project is paid 50% by the State (VDOT) and 50% by the Town. The Town is responsible for 100% of the engineering, easement acquisition, and other related expenses. The Project is expected to begin late winter or early spring 2020.
2. Police equipment. This is a 50/50 cost share project with USDA to complete the automation of the in-car policing system for the Town.

3. Greenway project. The costs for this project are 100% local, although the Town does anticipate a \$5,000 donation this year. Funding is included to install guardrail along the east side of Silver Lake between the lake and the path in the area of Silver Lake Mill.

Water & Sewer Fund

Revenues

Water and sewer revenues are expected to be flat for the coming year. The Town has one major water and sewer customer. Water and sewer revenue from this customer is approximately 90% of revenues. Connection fees, which are used to partially offset the cost of the connection and partially to defray a portion of the depreciated assets of the system are expected to remain at 2018 levels. Development in the Town has slowed as Dayton West, Willow West and South Breeze are getting built-out.

Interest income is an estimate based on current earnings. The Town has an appropriately conservative approach to investing with all of its idle funds invested in US Treasuries, Agencies, Certificates of Deposit or Money Market funds similarly restricted.

Expenditures

The budget as presented allocates the following full-time positions to this function – 30% of the Public Works Supervisor, 10% of the two (2) Building & Grounds Technicians, and 60% of the Water Plant lead operator and trainee. Also included is 85% of an Accounting Technician.

Aside from personnel costs, significant expenditures are expected in the following areas:

Water department maintenance (20-4600-650) - \$80,000 for on-going repairs to the system

Engineering and professional fees (20-4600-300) - \$50,000 is the estimate for the water and sewer study

Utility costs (20-4600-460) - \$150,000 up slightly based on current usage

Water supplies (20-4600-190) - \$32,000 – primarily for chemicals, filters, etc.

The total amount estimated by the Town to be paid to the Sewer Authority for sewerage treatment for the coming year is slightly less for operations and capital based on a decreased percentage of the overall assessment. The Authority's overall debt service is higher for the coming year so the Town's absolute dollar assessment for debt service is higher. The total expected to be paid is essentially the same as last year.

Capital Projects

Funding is recommended for the following projects for the coming year:

1. Water plant upgrade. This is a carryover from the current year and will be to add equipment to the backwash system to allow for almost 100% recycling of the backwash water.
2. Good's Services line extension. This is an item from the Town's capital plan adopted last year.
3. Line replacement. This amount was projected for line replacement in the Cooks Creek area but staff recommends not authorizing this project until the study is complete and priorities established.

Overall, the Water & Sewer Fund is projected to have a \$38,010 net income in the coming year. Staff recommends setting those funds aside as a contingency to begin to address the findings from the water & sewer study.

The enclosed budget document provides the details for this summary. Please let me know if you have questions or need additional information. Thank you for the opportunity to work with you in this important process for the Dayton community. The budget is a critical plan that sets the direction for staff and the community.

Respectfully submitted

A handwritten signature in blue ink, appearing to read "James A. Martin".

Town of Dayton FY 19-20 Draft Budget General & Capital Funds

| Account | Description | Final 30-Jun-17 | FINAL 30-Jun-18 | BUDGET FY 18-19 | YTD 28-Feb-19 | PROPOSED FY 19-20 |
|------------------------------|--|---------------------|---------------------|--------------------|------------------|----------------------|
| General Fund Revenues | | | | | | |
| Subgroup : [5000] | General Property Taxes | \$ (111,284.95) | \$ (117,035.18) | \$ 120,000 | \$ 56,671 | \$ 118,000 |
| 10-3000-100 | Real Estate Taxes | (527.18) | (431.62) | 500 | 169 | 500 |
| Subtotal [5000] | General Property Taxes | (111,812.13) | (117,466.80) | 120,500 | 56,840 | 118,500 |
| Subgroup : [5050] | Other Local Taxes | \$ (40,516.50) | \$ (42,639.82) | \$ 46,000 | \$ 47,539 | \$ 48,000 |
| 10-3000-120 | Vehicle License Fee | (107,552.92) | (106,774.86) | 105,000 | 72,755 | 108,000 |
| 10-3000-130 | Utility Taxes | (68,997.28) | (68,127.45) | 70,000 | 41,114 | 70,000 |
| 10-3000-140 | Sales Tax | (24,054.40) | (23,310.42) | 24,000 | 11,001 | 23,000 |
| 10-3000-160 | Communications Tax | (724.88) | (721.23) | 700 | 726 | 700 |
| 10-3000-190 | Rolling Stock Tax | (241,845.98) | (241,573.78) | 245,700 | 173,135 | 249,700 |
| Subtotal [5050] | Other Local Taxes | (40,516.50) | (42,639.82) | 46,000 | 47,539 | 48,000 |
| Subgroup : [5100] | Business License Taxes | \$ (67,859.58) | \$ (71,924.87) | \$ 69,400 | \$ 63,656 | \$ 72,000 |
| 10-3000-200 | Business Licenses | (171.34) | (87.18) | 200 | - | - |
| 10-3000-201 | Business License P&I | (68,030.92) | (72,012.05) | 69,600 | 63,656 | 72,000 |
| Subtotal [5100] | Business License Taxes | (67,859.58) | (71,924.87) | 69,400 | 63,656 | 72,000 |
| Subgroup : [5250] | Bank Stock Taxes | \$ (12,531.00) | \$ (19,813.13) | \$ 12,000 | \$ 1,203 | \$ - |
| 10-3000-180 | Bank Franchise Tax | (12,531.00) | (19,813.13) | 12,000 | 1,203 | - |
| Subtotal [5250] | Bank Stock Taxes | (12,531.00) | (19,813.13) | 12,000 | 1,203 | - |
| Subgroup : [5400] | Food and Beverage Taxes | \$ (109,356.23) | \$ (107,913.99) | \$ 110,000 | \$ 56,682 | \$ 110,000 |
| 10-3000-150 | Meals Tax | (109,356.23) | (107,913.99) | 110,000 | 56,682 | 110,000 |
| Subtotal [5400] | Food and Beverage Taxes | (109,356.23) | (107,913.99) | 110,000 | 56,682 | 110,000 |
| Subgroup : [5450] | Local Consumption Taxes | \$ (7,798.90) | \$ (9,351.90) | \$ 9,000 | \$ 6,697 | \$ 9,400 |
| 10-3000-170 | Consumption Tax | (7,798.90) | (9,351.90) | 9,000 | 6,697 | 9,400 |
| Subtotal [5450] | Local Consumption Taxes | (7,798.90) | (9,351.90) | 9,000 | 6,697 | 9,400 |
| Subgroup : [5500] | Permits, Privilege Fees and Regulatory Licenses | \$ (1,474.54) | \$ (927.40) | \$ 1,500 | \$ 1,153 | \$ 1,000 |
| 10-3000-500 | Zoning Fees | (1,474.54) | (927.40) | 1,500 | 1,153 | 1,000 |
| Subtotal [5500] | Permits, Privilege Fees and Regulatory Licenses | (1,474.54) | (927.40) | 1,500 | 1,153 | 1,000 |
| Subgroup : [5550] | Fines and Forfeitures | \$ (24,025.79) | \$ (17,734.37) | \$ 15,000 | \$ 7,851 | \$ 15,000 |
| 10-3000-400 | Fines & Forfeitures | (24,025.79) | (17,734.37) | 15,000 | 7,851 | 15,000 |
| Subtotal [5550] | Fines and Forfeitures | (24,025.79) | (17,734.37) | 15,000 | 7,851 | 15,000 |

Subgroup : [5600] Revenues from Use of Money and Property

| | | | | | | |
|------------------------|--|----------------------|----------------------|-----------------|---------------|-----------------|
| 10-3000-900 | Rental Income | \$ (1,440.00) | \$ (1,440.00) | \$ 1,440 | \$ 960 | \$ 1,440 |
| 10-3000-910 | Interest Income | \$ (956.83) | \$ (49.10) | \$ - | \$ 38 | \$ - |
| Subtotal [5600] | Revenues from Use of Money and Property | \$ (2,396.83) | \$ (1,489.10) | \$ 1,440 | \$ 998 | \$ 1,440 |

Subgroup : [5650] Charges for Services

| | | | | | | |
|------------------------|-----------------------------|------------------------|------------------------|-------------------|------------------|-------------------|
| 10-3000-300 | Trash Fees Income | \$ (142,051.01) | \$ (147,501.60) | \$ 145,000 | \$ 94,785 | \$ 132,000 |
| 10-3000-310 | Trash Fees - P&I | \$ (5,126.91) | \$ (2,186.05) | \$ 5,000 | \$ 10 | \$ - |
| Subtotal [5650] | Charges for Services | \$ (147,177.92) | \$ (149,687.65) | \$ 150,000 | \$ 94,795 | \$ 132,000 |

Subgroup : [5700] Other

| | | | | | | |
|------------------------|------------------------|-----------------------|------------------------|-------------------|------------------|-------------------|
| 10-3000-800 | Autumn Celebration | \$ (26,785.00) | \$ (35,168.50) | \$ 30,000 | \$ 29,905 | \$ 30,000 |
| 10-3000-810 | Dayton Muddler | \$ (43,816.03) | \$ (68,025.23) | \$ 56,961 | \$ 28,055 | \$ 60,000 |
| 10-3000-820 | Red Bud Festival | \$ (7,210.24) | \$ (8,367.52) | \$ 7,000 | \$ 6,675 | \$ 7,000 |
| 10-3000-830 | Greenway Contributions | \$ (5,000.00) | \$ (11,900.00) | \$ 5,000 | \$ 2,600 | \$ 5,000 |
| 10-3000-920 | Miscellaneous Income | \$ (9,531.48) | \$ (7,228.48) | \$ 10,000 | \$ 20,672 | \$ 10,000 |
| Subtotal [5700] | Other | \$ (92,392.75) | \$ (130,689.73) | \$ 108,961 | \$ 87,907 | \$ 112,000 |

Subgroup : [5750] Recovered Costs

| | | | | | | |
|------------------------|------------------------|----------------------|-----------------------|-----------------|------------------|------------------|
| 10-3000-950 | Recovered Costs | \$ (6,522.49) | \$ (11,431.50) | \$ 3,000 | \$ 22,920 | \$ 15,000 |
| Subtotal [5750] | Recovered Costs | \$ (6,522.49) | \$ (11,431.50) | \$ 3,000 | \$ 22,920 | \$ 15,000 |

Subgroup : [5800] State and Federal Funding

| | | | | | | |
|------------------------|----------------------------------|------------------------|-----------------------|-------------------|------------------|------------------|
| 10-3000-600 | USDA grants | \$ (96,404.82) | \$ (3,616.22) | \$ 200,000 | \$ - | \$ 25,000 |
| 10-3000-610 | Fire Program Grant | \$ (10,000.00) | \$ (10,000.00) | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 10-3000-700 | HB599 Funding | \$ (39,056.04) | \$ (35,518.54) | \$ 35,000 | \$ 26,214 | \$ 35,000 |
| Subtotal [5800] | State and Federal Funding | \$ (145,460.86) | \$ (49,134.76) | \$ 245,000 | \$ 36,214 | \$ 70,000 |

Subgroup : [7900] Proceeds from Sale of Capital Assets

| | | | | | | |
|------------------------|---|----------------------|-------------|-------------|-------------|-------------|
| 10-3000-940 | Sale Of Fixed Assets | \$ (5,111.00) | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7900] | Proceeds from Sale of Capital Assets | \$ (5,111.00) | \$ - | \$ - | \$ - | \$ - |

Subgroup : [7000] Transfer In

| | | | | | | |
|------------------------|------------------------|------------------------|--------------------------|-------------------|-------------|-------------------|
| 10-3200-000 | Transfer From W&S Fund | \$ - | \$ - | \$ 743,689 | \$ - | \$ 973,876 |
| 10-3200-100 | Transfer From Reserves | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10-4900-000 | Transfer To W&S Fund | \$ (485,643.82) | \$ (1,200,790.80) | \$ 743,689 | \$ - | \$ 973,876 |
| Subtotal [7000] | Transfer In | \$ (485,643.82) | \$ (1,200,790.80) | \$ 743,689 | \$ - | \$ 973,876 |

Total - General Fund

| | | | | | | |
|--|--|-------------------|-------------------|--------------|------------|--------------|
| | | \$ (1,461,581.16) | \$ (2,130,016.96) | \$ 1,835,390 | \$ 610,051 | \$ 1,879,916 |
|--|--|-------------------|-------------------|--------------|------------|--------------|

Capital Fund Revenues

| | | | | | | |
|------------------------|-----------------------------------|------------------------|----------------------|----------------------|-------------|----------------------|
| 10-3200-000 | Transfer In | \$ (142,967.10) | \$ (1,453.84) | \$ 600,197 | \$ - | \$ 205,000 |
| Subtotal [7000] | Transfer From W&S Fund | \$ (142,967.10) | \$ (1,453.84) | \$ 600,197.00 | \$ - | \$ 205,000.00 |

Total - Capital Fund

General Fund Expenditures

Subgroup : [6000] General Government Administration

| | | | | | | | |
|------------------------|--|----------------------|----------------------|-------------------|-------------------|-----------------|-----------------|
| 10-3000-970 | Returned Check Fees-NSF | \$ - | \$ 7.00 | \$ - | \$ - | \$ - | \$ - |
| 10-4000-100 | Council & Committees Salaries | \$ 25,740.00 | \$ 30,345.00 | \$ 20,240 | \$ 18,000 | \$ - | \$ - |
| 10-4000-110 | FICA/MC Expense C&C | \$ 1,997.72 | \$ 2,321.44 | \$ 1,547 | \$ 1,377 | \$ - | \$ - |
| 10-4000-140 | Career Development C&C | \$ 1,431.76 | \$ 798.81 | \$ - | \$ 2,000 | \$ - | \$ - |
| 10-4100-100 | General & Admin Salaries | \$ 125,603.33 | \$ 289,284.70 | \$ 243,008 | \$ 282,815 | \$ - | \$ - |
| 10-4100-102 | Overtime | \$ - | \$ - | \$ - | \$ 2,000 | \$ - | \$ - |
| 10-4100-110 | FICA/MC Expense | \$ 9,662.72 | \$ 22,650.01 | \$ 18,435 | \$ 21,788 | \$ - | \$ - |
| 10-4100-120 | Employee Benefits | \$ 22,707.86 | \$ 51,323.51 | \$ 62,318 | \$ 103,941 | \$ - | \$ - |
| 10-4100-130 | Christmas Bonus | \$ 6,030.28 | \$ 5,850.00 | \$ - | \$ 6,000 | \$ - | \$ - |
| 10-4100-140 | Career Development | \$ 2,561.01 | \$ 399.96 | \$ 1,158 | \$ 5,000 | \$ - | \$ - |
| 10-4100-200 | Advertising | \$ 6,432.49 | \$ 16,335.54 | \$ 5,722 | \$ 3,000 | \$ - | \$ - |
| 10-4100-300 | Engineering & Prof Fees | \$ 17,773.12 | \$ 42,294.44 | \$ 49,794 | \$ - | \$ - | \$ - |
| 10-4100-310 | Legal & Accounting | \$ 55,399.16 | \$ 199,996.37 | \$ 156,821 | \$ 100,000 | \$ - | \$ - |
| 10-4100-400 | Office Supplies & Postage | \$ 21,678.54 | \$ 20,308.65 | \$ 19,622 | \$ 15,000 | \$ - | \$ - |
| 10-4100-420 | Maint & Supplies Mun. Bldg | \$ 7,910.14 | \$ 20,265.90 | \$ - | \$ - | \$ - | \$ - |
| 10-4100-425 | Equipment R/M | \$ - | \$ 862.91 | \$ - | \$ - | \$ - | \$ - |
| 10-4100-430 | Dues & Subscriptions | \$ 10,600.41 | \$ 8,059.93 | \$ 2,768 | \$ 3,000 | \$ - | \$ - |
| 10-4100-440 | Telephone & Communications | \$ 15,804.53 | \$ 17,094.91 | \$ 13,824 | \$ 16,920 | \$ - | \$ - |
| 10-4100-445 | Computer Service | \$ - | \$ - | \$ 17,269 | \$ 13,380 | \$ - | \$ - |
| 10-4100-460 | Utilities | \$ 4,687.63 | \$ 8,566.97 | \$ - | \$ - | \$ - | \$ - |
| 10-4100-500 | Insurance & Bonding | \$ 5,643.00 | \$ 5,783.23 | \$ 5,469 | \$ 7,630 | \$ - | \$ - |
| 10-4100-600 | New Equipment | \$ 10,635.91 | \$ 1,001.79 | \$ 2,000 | \$ 2,000 | \$ - | \$ - |
| 10-4100-601 | Lease/Rent Equipment | \$ - | \$ - | \$ - | \$ 4,358 | \$ - | \$ - |
| 10-4100-610 | Capital Lease - Equipment | \$ - | \$ - | \$ - | \$ 4,760 | \$ - | \$ - |
| 10-4100-700 | Vehicle Maintenance | \$ - | \$ 10.00 | \$ 400 | \$ 1,500 | \$ - | \$ - |
| 10-4100-800 | Flowers & Memorials | \$ 670.15 | \$ 603.81 | \$ 391 | \$ - | \$ - | \$ - |
| 10-4100-820 | Donations | \$ 18,129.68 | \$ 32,029.55 | \$ - | \$ - | \$ - | \$ - |
| 10-4100-830 | Fire Prevention Grant | \$ 11,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ - |
| 10-4100-850 | Miscellaneous Expense | \$ 1,085.46 | \$ 2,417.41 | \$ 2,170 | \$ 2,000 | \$ - | \$ - |
| Subtotal [6000] | General Government Administration | \$ 383,184.90 | \$ 788,611.84 | \$ 657,728 | \$ 635,005 | \$ 2,170 | \$ 2,000 |

Subgroup : [6100]

Public Safety

| | | | | | | | |
|-------------|------------------------------|---------------|---------------|------------|------------|------|------|
| 10-4200-100 | General & Admin Salaries | \$ 32,725.08 | \$ 42,921.55 | \$ 48,096 | \$ 8,000 | \$ - | \$ - |
| 10-4200-150 | Police Dept Salaries | \$ 356,995.46 | \$ 392,673.95 | \$ 180,668 | \$ 275,994 | \$ - | \$ - |
| 10-4200-102 | Overtime | \$ - | \$ - | \$ 822 | \$ 20,000 | \$ - | \$ - |
| 10-4200-103 | Part-time wages | \$ - | \$ - | \$ - | \$ 20,000 | \$ - | \$ - |
| 10-4200-110 | FICA/MC Expense | \$ 28,922.97 | \$ 32,077.31 | \$ 12,841 | \$ 24,174 | \$ - | \$ - |
| 10-4200-120 | Employee Benefits | \$ 135,553.58 | \$ 157,964.43 | \$ 80,865 | \$ 122,749 | \$ - | \$ - |
| 10-4200-140 | Career Development | \$ 2,827.60 | \$ 2,996.52 | \$ 49 | \$ 3,500 | \$ - | \$ - |
| 10-4200-190 | Pol Grant Supplies & Expense | \$ - | \$ 1,552.68 | \$ - | \$ 1,550 | \$ - | \$ - |
| 10-4200-200 | Advertising | \$ 719.34 | \$ 509.90 | \$ 2,656 | \$ 1,500 | \$ - | \$ - |
| 10-4200-300 | Engineering & Prof Fees | \$ 120.00 | \$ 4,622.39 | \$ 3,911 | \$ 1,000 | \$ - | \$ - |
| 10-4200-310 | Legal & Accounting | \$ 600.00 | \$ 120.00 | \$ 483 | \$ 500 | \$ - | \$ - |
| 10-4200-400 | Office Supplies & Expenses | \$ 5,399.07 | \$ 2,920.77 | \$ 2,288 | \$ 1,500 | \$ - | \$ - |
| 10-4200-401 | Supplies & Expenses | \$ 3,789.31 | \$ 1,110.12 | \$ - | \$ - | \$ - | \$ - |
| 10-4200-405 | Police Uniform & Exp | \$ 5,985.13 | \$ 3,647.54 | \$ 724 | \$ 3,000 | \$ - | \$ - |
| 10-4200-420 | Mun Bldg Maint & Supplies | \$ 3.99 | \$ 546.41 | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | | | | | |
|-------------|--------------------------------------|----|-------------------|----|-------------------|----|----------------|----|----------------|----|----------------|
| 10-4200-430 | Dues & Subscriptions | \$ | 13,568.00 | \$ | 16,661.93 | \$ | 17,054 | \$ | 15,183 | \$ | 13,500 |
| 10-4200-440 | Telephone & Communications | \$ | 6,756.14 | \$ | 6,499.92 | \$ | 5,000 | \$ | 4,890 | \$ | 7,020 |
| 10-4200-445 | Computer Service | \$ | 643.40 | \$ | 926.02 | \$ | 1,500 | \$ | - | \$ | 1,000 |
| 10-4200-460 | Utilities | \$ | 6,074.91 | \$ | 5,711.81 | \$ | - | \$ | - | \$ | - |
| 10-4200-500 | Insurance & Bonding | \$ | 18,699.32 | \$ | 18,347.50 | \$ | 28,000 | \$ | 17,237 | \$ | 23,190 |
| 10-4200-600 | New Equipment | \$ | 27,960.35 | \$ | 11,647.89 | \$ | 12,000 | \$ | 15,585 | \$ | - |
| 10-4200-601 | Lease/Rent Equipment | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 2,000 |
| 10-4200-610 | Capital Lease - Equipment | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 3,500 |
| 10-4200-700 | Police Vehicle Expense | \$ | 23,305.40 | \$ | 19,491.05 | \$ | 10,000 | \$ | 9,918 | \$ | 13,000 |
| 10-4200-800 | Flowers & Memorials | \$ | 56.95 | \$ | 62.95 | \$ | - | \$ | 77 | \$ | - |
| 10-4100-830 | Fire Prevention Grant | \$ | - | \$ | - | \$ | 10,000 | \$ | - | \$ | 10,000 |
| 10-4200-850 | Miscellaneous Expense | \$ | 3,025.53 | \$ | (1,031.02) | \$ | 1,721 | \$ | 59 | \$ | 1,000 |
| | Subtotal [6100] Public Safety | \$ | 673,731.53 | \$ | 721,981.62 | \$ | 728,147 | \$ | 348,531 | \$ | 557,676 |

| | | | | | | | | | | | |
|--------------------------|---|----|-------------------|----|-------------------|----|----------------|----|----------------|----|----------------|
| Subgroup : [6200] | Public Works | | | | | | | | | | |
| 10-4400-100 | General & Admin Salaries | \$ | 12,006.27 | \$ | (186.67) | \$ | 48,906 | \$ | - | \$ | - |
| 10-4400-150 | Public Works Salaries | \$ | 23,698.60 | \$ | (327.94) | \$ | - | \$ | - | \$ | 114,559 |
| 10-4400-151 | Public Works Salaries - PT | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 8,000 |
| 10-4400-152 | Public Works - OT | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 7,500 |
| 10-4400-110 | FICA/MC Expense | \$ | 2,731.00 | \$ | (39.37) | \$ | 3,741 | \$ | - | \$ | 9,950 |
| 10-4400-120 | Employee Benefits | \$ | 9,487.54 | \$ | 581.43 | \$ | 14,450 | \$ | - | \$ | 15,598 |
| 10-4400-190 | General Maintenance & Supplies - Sanitation | \$ | - | \$ | 2,444.95 | \$ | 4,000 | \$ | 155 | \$ | - |
| 10-4400-200 | Advertising | \$ | - | \$ | - | \$ | - | \$ | 52 | \$ | - |
| 10-4400-310 | Legal & Accounting | \$ | 120.00 | \$ | - | \$ | - | \$ | - | \$ | - |
| 104400-440 | Telephone & Communication | \$ | - | \$ | - | \$ | - | \$ | 111 | \$ | - |
| 10-4400-500 | Insurance & Bonding | \$ | 3,088.55 | \$ | 2,829.49 | \$ | - | \$ | - | \$ | - |
| 10-4400-650 | Open | \$ | - | \$ | 115.00 | \$ | - | \$ | - | \$ | - |
| 10-4500-100 | General & Admin Salaries | \$ | 31,870.06 | \$ | (489.84) | \$ | 6,113 | \$ | - | \$ | - |
| 10-4500-110 | FICA/MC Expense | \$ | 9,302.20 | \$ | (163.32) | \$ | 468 | \$ | 257 | \$ | - |
| 10-4500-120 | Employee Benefits | \$ | 33,589.60 | \$ | 9,158.83 | \$ | 1,806 | \$ | 1,528 | \$ | - |
| 10-4500-140 | Career Development | \$ | 2,671.78 | \$ | 871.32 | \$ | - | \$ | 685 | \$ | 2,500 |
| 10-4500-150 | Street Dept. Salaries | \$ | 88,092.26 | \$ | (1,645.13) | \$ | - | \$ | 3,398 | \$ | - |
| 10-4500-190 | Garage Maint & Supplies | \$ | 5,856.15 | \$ | 4,703.15 | \$ | - | \$ | - | \$ | - |
| 10-4500-195 | Street Maintenance | \$ | 12,319.55 | \$ | 45,272.64 | \$ | - | \$ | - | \$ | - |
| 10-4400-000 | Trash Collection Services | \$ | 98,132.97 | \$ | 107,666.99 | \$ | 110,000 | \$ | 73,919 | \$ | 92,000 |
| 10-4500-200 | Advertising | \$ | - | \$ | - | \$ | - | \$ | 1,704 | \$ | 2,000 |
| 10-4500-300 | Engineer & Prof Fees | \$ | 122.00 | \$ | 950.00 | \$ | - | \$ | 750 | \$ | - |
| 10-4100-420 | Maint & Supplies Mun. Bldg | \$ | - | \$ | - | \$ | 9,000 | \$ | 41,359 | \$ | 20,000 |
| 10-4500-421 | Repairs and maintenance - General | \$ | - | \$ | - | \$ | 6,000 | \$ | 3,725 | \$ | 5,000 |
| 10-4500-422 | Repairs and Maintenance - Town Buildings | \$ | - | \$ | - | \$ | - | \$ | 21,210 | \$ | - |
| 10-4500-423 | Maintenance Service Contracts- Town Buildings | \$ | - | \$ | - | \$ | - | \$ | 4,999 | \$ | 7,400 |
| 10-4500-424 | Repairs and Maintenance - Streets | \$ | - | \$ | - | \$ | 440,000 | \$ | 12,517 | \$ | 30,000 |
| 10-4100-425 | Equipment R&M | \$ | - | \$ | - | \$ | - | \$ | 325 | \$ | - |
| 10-4500-440 | Telephone & Communication | \$ | 1,504.46 | \$ | 341.88 | \$ | 1,500 | \$ | - | \$ | 1,600 |
| 10-4500-460 | Utilities | \$ | 20,490.30 | \$ | 28,505.56 | \$ | 30,000 | \$ | 18,399 | \$ | 25,000 |
| 10-4500-461 | Utilities - Town buildings | \$ | - | \$ | - | \$ | 11,000 | \$ | 10,125 | \$ | 15,200 |
| 10-4500-500 | Insurance & Bonding | \$ | 14,653.37 | \$ | 13,064.45 | \$ | 30,000 | \$ | 12,354 | \$ | 13,000 |
| 10-4500-550 | Safety equipment | \$ | 2,692.28 | \$ | 96.14 | \$ | 1,000 | \$ | 2,188 | \$ | 3,500 |
| 10-4500-700 | Vehicle Maintenance | \$ | 24,886.44 | \$ | 10,427.79 | \$ | 10,000 | \$ | 22,869 | \$ | 15,000 |
| | Subtotal [6200] Public Works | \$ | 397,315.38 | \$ | 224,177.35 | \$ | 727,984 | \$ | 232,629 | \$ | 387,807 |

10-5000-210 Dove Interest- 360 College Street
Subtotal [6700] DS - Interest and Fiscal Charges

| | | | | |
|----|--------------|----|------------|----|
| \$ | 1,100 | \$ | 589 | \$ |
| \$ | 1,100 | \$ | 589 | \$ |

| | |
|----|-----------------|
| \$ | 1,160.93 |
| \$ | 1,867.03 |

| | |
|----|-----------------|
| \$ | 1,716.16 |
| \$ | 5,723.40 |

| | | | | | |
|----|-----------|----|-----------|----|-----------|
| \$ | 2,435,587 | \$ | 1,569,290 | \$ | 1,879,916 |
|----|-----------|----|-----------|----|-----------|

| | |
|----|-----------|
| \$ | 2,214,779 |
|----|-----------|

| | |
|----|-----------|
| \$ | 1,766,138 |
|----|-----------|

Total General Fund

| | |
|---|--------------------------------------|
| Subgroup : [6500] | Capital Projects |
| 10-4000-600 | New Equipment |
| 10-4500-600 | New Equipment |
| 10-6000-000 | Capital Outlay-Infrastructure |
| 10-6000-100 | Capital Outlay-bldg & Improv |
| 10-6000-200 | Capital Outlay-Street Improv |
| 10-6000-201 | Capital Outlay - Mill Street project |
| 10-6000-500 | Capital Outlay - Equipment |
| 10-6000-700 | Greenway Expenses |
| 10-6000-300 | Capital Outlay-Annexation |
| 10-6000-400 | Capital Outlay-Land |
| 10-6000-500 | Capital Outlay-Equipment |
| Subtotal [6500] Capital Projects | |

| | | | | | |
|----|-------------------|----|-----------------|----|----------------|
| \$ | - | \$ | - | \$ | - |
| \$ | 42,565.16 | \$ | 215.99 | \$ | - |
| \$ | - | \$ | - | \$ | - |
| \$ | - | \$ | - | \$ | - |
| \$ | 100,401.94 | \$ | 1,237.85 | \$ | - |
| \$ | - | \$ | - | \$ | 4,938 |
| \$ | - | \$ | - | \$ | 181,197 |
| \$ | - | \$ | - | \$ | 219,000 |
| \$ | - | \$ | - | \$ | 218,335 |
| \$ | - | \$ | - | \$ | 200,000 |
| \$ | - | \$ | - | \$ | 125,000 |
| \$ | - | \$ | - | \$ | 69,196 |
| \$ | - | \$ | - | \$ | 50,000 |
| \$ | - | \$ | - | \$ | 30,000 |
| \$ | 142,967.10 | \$ | 1,453.84 | \$ | 600,197 |
| \$ | 292,469 | \$ | 292,469 | \$ | 205,000 |

Water & Sewer Fund

Town of Dayton
FY 19-20 Draft Budget

| Account | Description | 1st PP-FINAL 6/30/2017 | FINAL 6/30/2018 | BUDGET FY 18-19 | YTD 31-Mar-19 | PROPOSED FY 19-20 |
|---|-----------------------------|---------------------------|-----------------------|---------------------|---------------------|----------------------|
| Income | | | | | | |
| Subgroup : [5000] Charges for Services | | | | | | |
| 20-3100-100 | Water Income | \$ (1,335,003) | \$ (1,383,229) | \$ 1,410,000 | \$ 922,806 | \$ 1,395,000 |
| 20-3100-200 | Sewer Income | \$ (2,140,107) | \$ (2,201,962) | \$ 2,260,000 | \$ 1,470,036 | \$ 2,225,000 |
| 20-3100-500 | Water & Sewer P&I | \$ (6,461) | \$ (5,334) | \$ 6,000 | \$ (349) | \$ 1,000 |
| Subtotal [5000] | Charges for Services | \$ (3,481,571) | \$ (3,590,526) | \$ 3,676,000 | \$ 2,392,493 | \$ 3,621,000 |
| Subgroup : [5200] Other Charges | | | | | | |
| 20-3100-300 | Connection Fees | \$ (100,000) | \$ (74,986) | \$ 30,000 | \$ 26,000 | \$ 30,000 |
| Subtotal [5200] | Other Charges | \$ (100,000) | \$ (74,986) | \$ 30,000 | \$ 26,000 | \$ 30,000 |
| Subgroup : [7100] Interest Income | | | | | | |
| 20-3100-910 | Interest Income | \$ (43,325) | \$ (47,755) | \$ 50,000 | \$ 26,414 | \$ 50,000 |
| 20-3100-950 | Gain(Loss) On Equities | - | - | - | - | - |
| 20-3100-960 | Unrealized Gain/Loss (RBC) | \$ 31,722 | \$ 35,817 | - | - | - |
| Subtotal [7100] | Interest Income | \$ (11,603) | \$ (11,938) | \$ 50,000 | \$ 26,414 | \$ 50,000 |
| Subgroup : [5300] Miscellaneous | | | | | | |
| 20-3100-920 | Miscellaneous Income | \$ (8,783) | \$ (7,452) | - | \$ 42 | - |
| Subtotal [5300] | Miscellaneous | \$ (8,783) | \$ (7,452) | \$ - | \$ 42 | \$ - |
| Total Income | | \$ (3,601,957) | \$ (3,684,902) | \$ 3,756,000 | \$ 2,444,949 | \$ 3,701,000 |
| Expenses | | | | | | |
| Subgroup : [7050] Salaries | | | | | | |
| 20-4600-100 | General & Admin Salaries | \$ 53,568 | \$ (5,187) | \$ 186,453 | \$ 45 | \$ 38,896 |
| 20-4600-150 | Water Dept. Salaries | \$ 66,417 | \$ 36,926 | - | \$ 33,417 | \$ 71,613 |
| 20-4600-175 | Sewer Dept. Salaries | \$ 34,395 | \$ 8,588 | - | \$ 9,515 | - |
| 20-4600-103 | Part-time Wages | - | - | - | - | \$ 15,840 |
| Subtotal [7050] | Salaries | \$ 154,379 | \$ 40,328 | \$ 186,453 | \$ 42,977 | \$ 126,349 |
| Subgroup : [7055] Fringe Benefits | | | | | | |
| 20-4600-110 | FICA/MC Expense | \$ 10,951 | \$ 2,955 | \$ 14,264 | \$ 3,284 | \$ 9,666 |
| 20-4600-120 | Employee Benefits | \$ 31,428 | \$ (40,780) | \$ 55,091 | \$ 7,268 | \$ 31,078 |
| 20-4600-140 | Career Development | \$ 1,729 | \$ 3,289 | \$ 2,000 | \$ 766 | \$ 3,000 |
| Subtotal [7055] | Fringe Benefits | \$ 44,108 | \$ (34,536) | \$ 71,355 | \$ 11,318 | \$ 43,744 |
| Subgroup : [7056] Maintenance | | | | | | |
| 20-4600-455 | Pretreatment | \$ 4,826 | \$ 2,204 | \$ 3,000 | \$ 400 | \$ 1,000 |
| 20-4600-650 | Water Dept. Maintenance | \$ 175,139 | \$ 76,571 | \$ 50,000 | \$ 92,134 | \$ 80,000 |
| 20-4600-660 | Sewer Dept. Maintenance | \$ 176 | \$ 10,278 | \$ 40,000 | \$ 3,646 | \$ 8,000 |
| 20-4600-700 | Vehicle Maintenance | \$ 545 | \$ 148 | \$ 2,500 | \$ 855 | \$ 1,000 |
| 20-6000-200 | Capital Outlay-Water Impr | \$ 0 | \$ (9,773) | - | - | - |
| Subtotal [7056] | Maintenance | \$ 180,687 | \$ 79,429 | \$ 95,500 | \$ 97,035 | \$ 90,000 |

| | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|
| Subgroup : [7057] Depreciation | | | | | | | | | |
| 20-7150-000 Depreciation Expense | \$ 394,404 | \$ 404,808 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7057] Depreciation | \$ 394,404 | \$ 404,808 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subgroup : [7058] Other Expenses | | | | | | | | | |
| 20-3100-970 Returned Check Fees - NSF | \$ - | \$ 33 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20-4600-200 Advertising | \$ - | \$ 11,988 | \$ - | \$ - | \$ (11,244) | \$ - | \$ - | \$ - | \$ - |
| 20-4600-300 Engineer & Prof Fees | \$ 462 | \$ 5,043 | \$ 6,500 | \$ 1,050 | \$ 59,000 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-310 Legal & Accounting | \$ - | \$ 1,620 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20-4600-430 Dues & Subscriptions | \$ 6,798 | \$ 6,179 | \$ 7,000 | \$ 2,332 | \$ 1,000 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-500 Insurance & Bonding | \$ 9,063 | \$ 9,215 | \$ 11,000 | \$ 8,692 | \$ 9,550 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-850 Miscellaneous | \$ - | \$ 3,086 | \$ - | \$ 37 | \$ 500 | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7058] Other Expenses | \$ 16,324 | \$ 37,163 | \$ 24,500 | \$ 867 | \$ 70,050 | \$ - | \$ - | \$ - | \$ - |
| Subgroup : [7059] Utilities | | | | | | | | | |
| 20-4600-440 Telephone & Communications | \$ 985 | \$ 1,524 | \$ 1,400 | \$ 1,696 | \$ 2,000 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-460 Utilities | \$ 130,372 | \$ 130,764 | \$ 145,000 | \$ 92,317 | \$ 150,000 | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7059] Utilities | \$ 131,337 | \$ 132,288 | \$ 146,400 | \$ 94,013 | \$ 152,000 | \$ - | \$ - | \$ - | \$ - |
| Subgroup : [7060] Materials and Supplies | | | | | | | | | |
| 20-4600-190 General Water Supplies | \$ - | \$ 25,386 | \$ 30,000 | \$ 21,636 | \$ 32,000 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-400 Supplies & Postage | \$ 4,043 | \$ 2,699 | \$ 3,500 | \$ 1,059 | \$ 5,000 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-450 Water Purchased | \$ 23,017 | \$ 13,225 | \$ 20,000 | \$ 9,900 | \$ 13,200 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-600 New Equipment | \$ 13,477 | \$ 1,682 | \$ 80,000 | \$ 350 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7060] Materials and Supplies | \$ 40,537 | \$ 42,992 | \$ 133,500 | \$ 32,945 | \$ 50,200 | \$ - | \$ - | \$ - | \$ - |
| Subgroup : [7061] Regional Sewer Authority Assessment | | | | | | | | | |
| 20-4600-900 HRRSA Operations & Maintenance | \$ 527,027 | \$ 724,670 | \$ 640,000 | \$ 419,327 | \$ 630,202 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-910 HRRSA Debt Service | \$ 737,192 | \$ 718,090 | \$ 740,000 | \$ 483,283 | \$ 787,023 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-920 HRRSA Capital Improvements | \$ 135,785 | \$ 128,205 | \$ 135,000 | \$ 80,010 | \$ 93,451 | \$ - | \$ - | \$ - | \$ - |
| 20-4600-930 HRRSA Expense-Other | \$ 268 | \$ - | \$ - | \$ - | \$ 1,095 | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7061] Regional Sewer Authority Assessment | \$ 1,400,272 | \$ 1,570,964 | \$ 1,515,000 | \$ 982,620 | \$ 1,511,771 | \$ - | \$ - | \$ - | \$ - |
| Capital Projects | | | | | | | | | |
| 20-6000-200 Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20-6000-204 Water Plant Upgrade | \$ - | \$ - | \$ - | \$ - | \$ 225,000 | \$ - | \$ - | \$ - | \$ - |
| 20-6000-205 Good's Services Line Extension | \$ - | \$ - | \$ - | \$ - | \$ 65,000 | \$ - | \$ - | \$ - | \$ - |
| 20-6000-206 Line Replacement | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | \$ - | \$ - | \$ - |
| Subtotal - Capital Projects | \$ - | \$ - | \$ - | \$ - | \$ 440,000 | \$ - | \$ - | \$ - | \$ - |
| Subgroup : [7600] Transfers Out | | | | | | | | | |
| 20-4900-000 Transfers To General Fund | \$ 628,611 | \$ 1,202,245 | \$ 1,343,886 | \$ - | \$ 1,178,876 | \$ - | \$ - | \$ - | \$ - |
| Subtotal [7600] Transfers Out | \$ 628,611 | \$ 1,202,245 | \$ 1,343,886 | \$ - | \$ 1,178,876 | \$ - | \$ - | \$ - | \$ - |
| Total [WF] Water Fund | \$ 2,990,659 | \$ 3,475,682 | \$ 3,516,594 | \$ 1,261,775 | \$ 3,662,990 | \$ - | \$ - | \$ - | \$ - |
| | \$ 611,298 | \$ 209,220 | \$ 239,406 | \$ 1,183,174 | \$ 38,010 | \$ - | \$ - | \$ - | \$ - |