

*Growth
Growth*



*Community
Community*

*Spirit
Spirit*

**City Manager's Proposed
Budget**

For the Period July 1, 2018 - June 30, 2019

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CITY COUNCIL

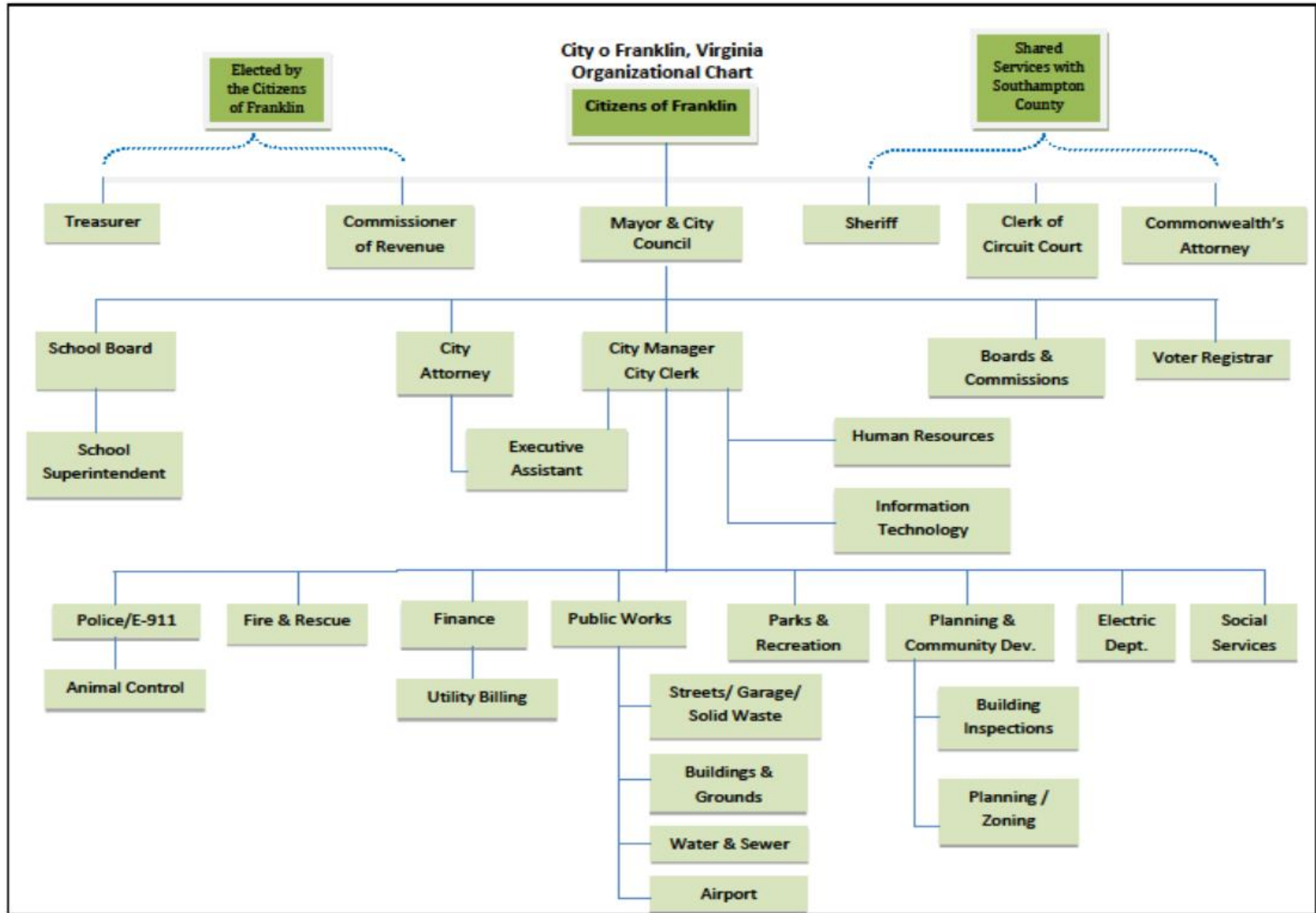
FRANK M. RABIL	MAYOR, AT LARGE
BARRY W. CHEATHAM	VICE-MAYOR, WARD 1
BRENTON D. BURGESS	WARD 2
GREGORY MCLEMORE	WARD 3
LINWOOD W. JOHNSON, III	WARD 4
MARY E. HILLIARD	WARD 5
ROBERT L. CUTCHINS, II	WARD 6

CITY MANAGER

R. RANDY MARTIN

CITY DEPARTMENTS/AGENCIES EXECUTIVE STAFF

H. TAYLOR WILLIAMS, IV.	CITY ATTORNEY
BRENDA B. RICKMAN	COMMISSIONER OF THE REVENUE
DINAH M. BABB	TREASURER
TRACY GREGORY	INTERIM DIRECTOR OF FINANCE
PHILLIP M. HARDISON	CHIEF OF POLICE
VINCE P. HOLT	CHIEF OF EMERGENCY SERVICES
DONALD E. GOODWIN	DIRECTOR OF COMMUNITY DEVELOPMENT
RUSSELL L. PACE	DIRECTOR OF PUBLIC WORKS
MARK BLY	DIRECTOR OF FRANKLIN POWER & LIGHT
JENNIFER MAYNARD	REGISTRAR
FRANK DAVIS	INTERIM DIRECTOR OF PARKS & RECREATION
ANNE WHITE	DIRECTOR OF SOCIAL SERVICES
VACANT	HUMAN RESOURCES DIRECTOR
TAMARA STERLING	SUPERINTENDENT OF FRANKLIN CITY SCHOOLS

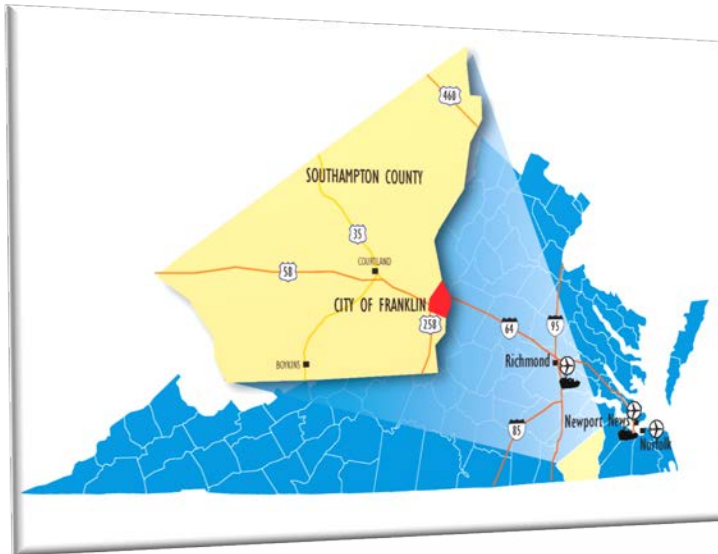




Community Profile

Background & Geography

Franklin became an independent City in December 1961 after being a Town in Southampton County since 1876. The City is located in southeastern Virginia immediately adjacent to the Virginia Beach-Norfolk *Newport News Metropolitan Statistical Area (MSA)* and approximately nine miles from the North Carolina State line. It is surrounded by Southampton and Isle of Wight Counties. The community has historically been the center of trade and transportation for the surrounding countryside owing largely to its: location on the Blackwater River; service availability of the railroad; proximity to the Port of Virginia; and, access to two major U.S. highways (U.S. 58 and U.S. 460) which connect to Interstates 95 and 85 to the West. The Port of Hampton Roads is 45 miles east; Richmond, the state capital, is 75 miles to the northwest; Washington D.C. is 195 miles north. The land area is 8.75 square miles.



Quick Facts

- Population
- Income
- Age/Race Demographics
- Unemployment
- Education
- Utility Customers Served

Source: Franklin Southampton Economic Development Inc. Community Profile

<u>Population Trends (1)</u>	<u>Franklin</u>	<u>Virginia</u>
July 2017 (Estimate)	8176	8,470,020
April 2010 (Actual)	8580	8,001,043

<u>Income (1)</u>	<u>Franklin</u>	<u>Virginia</u>
Median Household Income (2017)	38,333	66,149
Per Capita Income (2017)	23,182	34,967
Persons In Poverty (2017)	18.2%	11.0%

<u>Age, Gender & Race (1)</u>	<u>Franklin</u>	<u>Virginia</u>
Persons Over 65 years	19.0%	14.6%
Female Persons	54.6%	50.8%
White	39.1%	70.0%
African American	57.3%	19.8%

<u>Unemployment Rate (2)</u>	<u>Franklin</u>	<u>Virginia</u>
Unemployment Rate (Mar 31, 2018)	4.9%	3.4%
Unemployment Rate (Mar 31, 2017)	5.6%	3.8%

<u>Education (3)</u>	
S.P. Morton Elementary School	512 students
J.P. King Middle Skill	232 students
Franklin High School	288 students
Public School Enrollment March 31 st ADM (2017-18)	1,032

<u>Education (4)</u>	
Average Expenditures Per Pupil (2015-16) Actual	16,587
Average Expenditures Per Pupil (2017-18) Estimate	13,659

<u>Franklin Utilities (5)</u>	
Customer Accounts Serviced by Power & Light-	5,352
Customer Accounts Serviced by Water & Sewer	3,330
Customer Accounts Serviced by Solid Waste	2,737

Data Sources:

- (1) U.S. Census Bureau
- (2) Bureau of Labor Statistics
- (3) Franklin City Public Schools Website
- (4) Virginia Department of Education
- (5) City Records (March 2018 Reports)



*Fiscal Year
2018-2019 Budget*

QUICK REFERENCE GUIDE

The following reference guide will assist the reader with answering some commonly asked questions about the City of Franklin's Fiscal Year 2018-2019 Budget:

If the question is.....	See.....	Page #.....
What major policy issues are addressed in the FY 2018-2019 Budget?	Manager's Message	7-14
What are the real estate tax rates & fees?	Manager's Message City Tax Rate Table	7-14 15
What are some of the departmental highlights & accomplishments?	Highlights & Accomplishments	16-22
What are the City Council Priorities?	City Council Priorities	24-36
What agencies and organizations receive funding support from the City?	City Council Priorities Section 8 – Expenditure Detail	24-36 1
What are the personal property tax rate and other local taxes & fees?	City Tax Rate Table & Other Fee Changes	15
What are the City's major general fund revenue sources?	Summary of All Budgeted Funds Revenue Source Chart- General Fund	48-51 63-72
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What are the City's major general fund expenditures?	Summary of All Budgeted Funds Expenditure Summary by Category	48 73-83
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Is there a listing of the various types of debt for the City?	Schedule of Debt Service	99-103
How much is allocated in the budget for Schools?	School Fund Summary	104
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Where are the Documents approving the budget?	Budget Resolution & Electric Rate Ordinance	121-132



TO: The Honorable
Members of the City Council
City of Franklin, Virginia

In accordance with statutory provisions regulating local government budgetary practices in the Commonwealth of Virginia, the **proposed** operating budget for the fiscal year beginning the first day of July, 2018, is hereby submitted for Council consideration. In preparing the recommendation, management has developed a budget proposal that is balanced in terms of appropriating funds necessary to provide essential and desired service levels while minimizing the burden imposed by taxes and fees.

OVERVIEW

Maintaining a balance between community needs and available resources is a continuous challenge. Meeting the challenge requires cooperation from the entire municipal team. The challenge is compounded by adverse economic and other external conditions beyond the City's control. The City management team with the support of staff has risen to the challenge to present a budget for Council's consideration that incorporates recommendations intended to meet funding priorities without compromising the health, safety and welfare of the community tempered only by the significant difficulties and uncertainties typical to municipal budgeting.

The budget process builds upon City Council approved financial policies. Our commitment to these policies further strengthens the city's long-term financial sustainability. Previous actions taken by City Management with the strong support of the City Council to (1) strategically plan for future revenue and expenditure challenges via debt restructuring and refinancing (2) "level" the City's debt while taking advantage of the favorable interest rate market to leverage funds for much needed capital projects, (3) strategically plan for the use of debt reserve funds, (4) reduce budgetary costs, (5) develop, implement and monitor financial policy compliance and (6) increase the City's "unassigned" fund balance are evidence of a multi-year financial planning effort by City Management to build a sustainable financial position.

FY 2018-2019 PROPOSED BUDGET SUMMARY

The Proposed Fiscal Year 2018 - 2019 Financial Plan for the City of Franklin is comprised of the General Fund, Debt Service Fund, Social Services Fund, Education Funds (School Operating, Cafeteria & Textbook), Economic Development Fund and Enterprise Funds. The Capital Budget is incorporated into applicable budgets of the General and Enterprise funds. A summary of the Proposed Financial Plan is shown in the table that follows:

Fiscal Year 2018-2019 Financial Plan	
Fund	Proposed Budget
General Fund (Excluding Transfers to Other Funds)	\$15,648,114
Debt Service Fund (School & General Debt)	\$1,134,791
Education (School Operating Fund)	\$16,541,557
Education (School Cafeteria Fund)	\$821,472
Education (School Textbook Fund)	\$209,663
Social Services & CSA Fund	\$2,073,604
Economic Development Fund	\$316,550
Enterprise Funds	\$20,236,890
TOTAL FINANCIAL PLAN	\$56,982,641
Capital Improvement Budget (Incorporated into General & Enterprise Funds)	\$6,438,512

GENERAL FUND

In terms of the City's General Fund, it should not be necessary to belabor the difficulties faced in prior years, specifically as it relates to the City's loss of \$1.1 million in revenue sharing funds. It is welcome news that the City expects to recover \$720,000 or approximately 65.5% of the funds in the FY 2018-2019 budget as a direct result of new investment in recent years in the Isle of Wight County Revenue Sharing area. Another critical element of balancing needs with available resources in the past several budget years has been the debt service reserve funds available as a result of the Council's actions when the City's debt was initially restructured in 2010. As mentioned in the FY 2017-18 Budget Message, the debt reserve funds were scheduled to be completely expended during the FY 2016-2017 budget cycle. These reserve funds were finally depleted in FY 2017-2018 and are not available to balance the FY 2018-2019 budget. In prior years, this was critical to efforts aimed at maintaining the current tax rate. It is acknowledged, however, absent these funds going forward, a balanced approach will be necessary to critically evaluate service levels to further manage operating expenses combined with revenue enhancement efforts to meet needs into FY 2019-2020 and beyond. Essentially, the City must have a concerted effort to grow the tax base to generate necessary revenues to meet demands while adequately managing costs.

Management is presenting a structurally balanced budget in the wake of fiscal challenges which are to a great extent, beyond the City's control including: (1) rising cost of health insurance benefits (2) slowly improving real estate property tax values and (3) increasing per pupil school expenditures despite declining school enrollment over several years. The balanced budget proposal was achieved without eliminating direct services to Franklin residents; but necessitating an increase in the real estate tax rate for the first time since July 1, 2015. The City has a storied history of accepting challenges head on and repeatedly proving its resilience as a community. Current fiscal challenges are being met with this same resolve, and management remains optimistic regarding Franklin's future.

Continued progress in the face of an always uncertain economy will require that we remain diligent in the pursuit to fruition of established strategic priorities and goals.

The Proposed General Fund budget is a decrease of \$1,150,233 or 6.85% below the FY 2017-2018 amended budget and is \$515,041 or 3.19% less than the adopted FY 2017-2018 budget. The proposed General Fund Budget is \$23,182,987 including Interfund transfers. During recent years, the City has evaluated programs and services and identified ways to improve efficiency without significantly reducing service levels directly impacting residents and customers. Efficiencies have been achieved in the areas of finance, administration, human resources, inspections, planning & community development, public works, emergency services and parks & recreation. A primary goal is to operate a more efficient and effective government at the least cost possible. Nevertheless, to maintain essential services, adjustments in staffing are sometimes necessary. To this end, a long vacant position is being funded consistent with the City Council’s top priorities and a part-time position is recommended as necessary in the utility billing department.

RECOMMENDED TAX RATES

In consideration of the aforementioned, management recommends the real property tax rate increase to \$1.04 per \$100.00 of real property valuation for FY 2018-2019. Despite the increase, the City remains among the lowest city tax rates in the region as illustrated in the table that follows. A goal of City Council is certainly to minimize the tax burden. Recommending this increase in the tax rate was a very difficult task in this challenging budget year and represents management’s concerted effort to balance the budget in accordance with City Council’s desire to minimize the tax burden on Franklin property owners. There were a number of factors that contributed to it being very difficult to keep rates and fees as low as possible this year. The justification for the real property tax rate recommendation is detailed throughout the budget proposal that follows with two of the most significant factors being the desire to allow Council to consider additional priority funding requested by the School Division and a salary increase for city employees. All other tax categories are recommended to remain unchanged.

Virginia Beach	\$	1.025
Chesapeake	\$	1.05
Norfolk	\$	1.25
Portsmouth	\$	1.30
Suffolk	\$	1.11
Hampton	\$	1.24
Newport News	\$	1.22
Southampton County	\$	0.85
Emporia	\$	0.87
Isle of Wight County	\$	0.85
Franklin - Proposed	\$	1.04

RECOMMENDED FEES FOR SERVICES

In terms of service user fees, the budget maintains the current residential fee for solid waste services at \$38.00 monthly. This rate has been cumulatively reduced since July, 2012 by \$8.36 or 18%. The new SPSA use and support agreement which took effect in January, 2018, resulted in reduced SPSA tipping fees. This reduction in cost adequately offset increased costs in the fund to allow the rate to remain unchanged in the coming year while fund reserves are replenished to meet Council policy minimums, cash flow requirements and fund capital equipment replacement. Management is hopeful further efficiencies in SPSA and City waste operations will allow the rate to remain at least stable if not further reduced in the years ahead. The proposed budget includes maintaining monthly water and sewer rates at current levels. The City's Water & Sewer Rates had not been increased since 2008 until new rates were adopted effective July 1, 2016. Not surprisingly, 2017 statewide comparison data verifies that the City's water and sewer rates remain below the median for comparable utility systems in Virginia at this time, even with the enacted rate changes. No changes in the City retail electric rates are proposed at this time despite Dominion Virginia Power's stated intentions to increase wholesale electric rates by 5.2% effective July, 2018. As the collective budget proposal attests, management has made a concerted effort to minimize the impacts on utility customers that would result in increased customer bills, but the City must ensure adequate funding is available to continue delivering these essential services.

It is financial policy to regularly evaluate the City's fee structure to determine if user fees and other charges are adequately producing desired and expected revenue generation levels to maintain service. Based upon this policy evaluation, the FY 2018-2019 budget does not include any changes to the City's current fee structure as detailed in the proposed budget document.

ELECTRIC UTILITY FUND

As noted, based upon information provided to the City by Dominion Virginia Power to date, electric utility user fees are proposed to remain unchanged at this time. Be advised that Dominion continues to evaluate its rate structure with final action expected in June, 2018. Any significant change will impact upon the City's rates going forward and potentially result in future adjustments to be considered by City Council. Alternatively, any Dominion change that reduces the rate would result in additional revenue that could be designated for capital needs now that reserves have met minimum policy requirements for the first time since prior to 2010.

Unfortunately for customers, the lack of an increase in retail rates does not offset actions by Dominion in the form of an April, 2018 decision to institute an automatic "pass through" increase in the fuel surcharge per month on usage. Of course the City has no input on this adjustment and customers alternatively benefited from a significant reduction in the fuel surcharge in the two years prior.

It is further recommended that the city continue to evaluate and develop long range operational and management strategies for all utility fund categories that will improve efficiency and policy implementation. To avoid or minimize rate increases of all types, the City must continually scrutinize its operations and develop plans for future service provision. This process includes a comprehensive periodic study of rates and charges and peer comparison analysis.

SCHOOL OPERATING FUND

Regarding essential City financial support for the Franklin City Public Schools, the proposed budget recommends increasing the current base local fund appropriation of \$5,037,395 by \$170,000 to \$5,207,395. The local base appropriation was increased last year by \$50,000 and three years ago by an additional \$150,000. If this year's funding recommendation is approved, the School Division base appropriation will have cumulatively increased by \$370,000 within four fiscal years. The City Council for several years held the base funding level and only approved one-time carryover funds resulting from the School Division having unexpected funds in their budget at fiscal year end. It is also noteworthy that Council approved significantly increased debt service to fund capital needs during the last five years. The City's base funding for schools prior to the last four years, remain unchanged since Fiscal Year 2008-2009. The proposed budget does not include allocation of any carryover funds. Consistent with the City's audit the school system did not have any carryover funding at June 30, 2016 nor again in 2017 when their financials essentially recovered to a break even status after their financial management practices significantly improved from the prior year. The School Fund is projecting slightly decreased operating fund resources for FY 2018-2019 overall despite the recommended local base funding increase.

Management is pleased that in recent years school officials exercised good judgment to restrict use of available carryover funds for capital items and thus avoid the use of "one-time" or non-recurring funds (carryover) for recurring operating expenditures. This decision was short lived when the FY 2015-2016 operating budget shortfall necessitated the School Board requesting and the Council eventually approving use of these funds to offset the School Division's operating budget shortfall because the Schools budget was substantially under funded/overspent. Given the limitations and uncertainties of future City funding described earlier, school system appropriations may likely be similarly limited to any future end-of-year carryover funds which can and will vary dramatically from year to year. As is the case for FY 2018-2019, future base operating appropriations will not be automatically increased to include this one-time carryover allocation amount, but instead, at the City Council's discretion, will be determined by the amount of carryover available, if any, at June 30, 2018 for the FY 2018-2019 budget and similarly for future years. Management's recommended operating budget for FY 2018-2019 is \$521,805 less than the Superintendent's requested budget presented to Council. This factor does not lessen the City's commitment to fund education in my opinion. The City's recommended base appropriation of \$5,207,395 is exemplary of this commitment. The proposed General Fund budget also includes an increase in school related debt service by \$48,350 for FY 2018-2019. The cumulative local appropriation amount recommended, including the operating budget allocation, combined with total school related debt service, is \$5,937,479 for FY 2018-2019. This is the equivalent of 38% of the General Fund operating budget less transfers of \$15.6 million. For comparison purposes, the total local school funding is equivalent to the entire \$5.9 of budgeted real estate tax revenue expected to be received by the City at the proposed rate of \$1.04 per \$100 of assessed value for FY 2018-2019. The City also provides in-kind support for the school division that is valued in excess of \$207,724 based upon the City's most recent cost allocation analysis.

With these qualifying comments, management believes the recommended level of school system funding illustrates the continued high priority that the City has for adequately funding the public schools as evidenced by the City's favorable ranking among all Virginia cities in terms of per capita

spending on education. For the period ending June 30, 2015, Franklin ranked the 8th highest in Instruction spending per capita among Virginia municipalities per the Virginia Auditor of Public Accounts.

CAPITAL IMPROVEMENTS PROGRAM

An additional but integral consideration for analysis concerning all categories of City services is further refinement and ongoing evaluation of the City's multi-year Capital Improvements Program (CIP) planning and funding strategies. With the assistance of creative and timely financing strategies, significant progress was made during the past five fiscal years to address pent up demand for several capital priority needs for both the school system and other city government functions, but other long-term capital needs remain on the horizon; therefore, CIP planning every year deserves serious attention. Included in the budget documents is the annual update of the recommended CIP program funding for the requisite period covered by the plan. It is noteworthy that within the last two years, the City completed the required update of its Comprehensive Plan which included a capital needs planning component. Once the document was formally adopted by Council, the CIP document was updated last year to incorporate plan recommendations and will be annually reviewed and updated as necessary to ensure consistency with the Adopted Comprehensive Plan.

PERSONNEL

Comments in this message thus far have not addressed City government's number one asset essential to providing quality service to citizens and customers. This reference is of course to the dedicated City employees that so skillfully serve this community throughout the year. Concerning personnel benefits, some historical review is needed on prior year actions. In the area of the health insurance benefit for employees the approved FY 2016-2017 budget reflected an overall 6.1% increase in health insurance premium costs. Such an increase had historically been shared by the City and individual employees. To benefit all covered employees, the FY 2016-2017 budget deviated from past practices to recommend the city absorb the entire increase and that all employees realize no increase in premium or in some cases a reduction depending upon the coverage options selected. This was a significant benefit for employees who had seen raises to salary offset by increases in healthcare costs in recent years. Given the amount of the health insurance premium increase for FY 2017-2018, management had to recommend the impact be shared with the City absorbing 5.3% of the impact of the 10.3% increase in health insurance premium cost.

The proposed FY 2016-2017 budget also included a 2.0% COLA salary adjustment effective December 1, 2016 for City employees coinciding with a planned state approved 2.0% increase for state funded positions. City employees had also received a 2% COLA salary increase effective September 1, 2015. This marked the first time since 2008 that city employees received COLA increases in consecutive years. Unfortunately state budget woes necessitated that the planned state December 1, 2016 proposed 2% increase for state funded employees be eliminated. In the City's case, all employees received the increase except Department of Social Services personnel. No other COLA increases for any staff were funded in FY 2017-2018 despite the shared health insurance increase in employee cost.

For FY 2018-2019, the City is faced with an unprecedented major health insurance increase of 30.8%. The magnitude of the increase has forced management to modify the plans offered and again

recommend a sharing of the increased premiums with personnel. The City's share of the 30.8% increase was set at 24.7% with the employees facing responsibility for 6.1%. Employees with dependent coverage were especially adversely impacted by this increase. To offset this insurance increase for employees, Management recommends that salaries for non-exempt employees be increased with a 2.0% COLA effective with the first July payroll. Exempt employees are recommended to receive a 1.0% increase also effective with the first July payroll. Included in the budget detail is additional historical salary increase information.

Personnel costs are by far the largest single expenditure category in the City's budget as it is in practically any organization or enterprise. Personnel costs in FY 2017-2018 were budgeted at \$9,364,248 which comprised 55.8% of the total general fund budget for all departments. The proposed FY 2018-2019 budget recommends total personnel costs of \$9,702,550 which will comprise 62% of the new general fund budget. This total reflects an overall estimated increase in spending for General Fund personnel costs of \$512,711 or 5.5% in the new fiscal year when comparing the budgeted amount to the current fiscal year. Significant among these cumulative increased costs are referenced staffing changes, including the impact of annualized COLA salary increases, and rising health care and VRS costs. Increased costs are offset, to some degree, by reductions in cost from: estimated vacancy savings in some departments for a portion of the new fiscal year; and, net salary reductions resulting from retirement of higher salaried employees replaced by lower salaried new hires. This latter effect has been significant particularly in the last three budget cycles. The total salary and related benefit cost in all funds for FY 2018-2019 is estimated at \$13,391,682 which is only 23.5% of the total city budget but it includes transfers to other funds which significantly lowers the percentage.

Management will continue to evaluate the merits of considering other peer-tested efforts to control the growth of personnel costs [e.g. early retirement incentive packages for retirement eligible employees; potential additional reduction-in-force policies; contracted services opportunities in lieu of city staff provided services; adjustments to benefit providers and offerings; and, particularly health insurance policies and other post-employment benefit cost reduction measures; etc.].

BALANCING THE FY 2018-2019 PROPOSED BUDGET

To balance the proposed budget for FY 2018-2019, management has adjusted departmental expenditure requests and revenue estimates by \$3.78 million or 13.9% of the total General Fund requests. The budget message and summary that follows reference some of the various challenges faced in this budget preparation exercise and improved circumstances in this cycle for goal development and prioritization which management committed to ensuring in future budget years. Included in this proposed budget summary are the priorities established by Council following a strategic planning retreat and top priority goal setting work session, as well as the updated 2030 city vision statement. Management is committed to completing identified next steps resulting from the Council's efforts as described in greater detail later in this budget document. Management will regularly update the newly developed tracking template authorized and endorsed by Council in late 2017.

SUMMATION

Included in the budget document that follows is a listing of FY 2017-2018 Highlights and Accomplishments of the various City departments which is evidence of the City's ongoing commitment to provide outstanding service to the citizens and customers of the City of Franklin. Further details about the proposed budget and insights into the City of Franklin's financial outlook are addressed in the various sections of the budget that follow. Considering economic forecasting for next year, budget estimates are again being conservatively projected in an effort to improve overall financial reliability and outcomes. It deserves emphasis that the proposed spending plan and tax rates are preliminary. Following review by the City Council, the proposal is scheduled for public hearing on May 14, 2018 and further Council consideration until adopted.

I sincerely appreciate the opportunity afforded me to continue serving the citizens and customers of this wonderful community and my being entrusted with the enormous responsibility for preparation of the recommended City budget. Preparation of this budget proposal resulted from a concerted team effort, and I extend to all parties involved my sincere thanks. I especially recognize and commend Interim Director of Finance Tracy Gregory for her professionalism, skill and dedication to this important project and Administrative Assistant Teresa Rose-McQuay for her dedicated efforts as well.

Respectfully submitted this the 4th day of May, 2018



R. Randy Martin, City Manager



Tax Rates

Real Estate taxes are billed twice per Year. The 1st half is due Dec. 5th and the 2nd half is due June 5th. Personal Property taxes are billed once and are due on December 5th of each year.

Real Estate Taxes (Per \$100 of assessed value)	
Current City-wide Tax Rate	\$0.99
Proposed Tax Rate	\$1.04
City Council -Adopted Tax Rate	TBD
Downtown Business District-Current	\$0.24
Personal Property Taxes	
Vehicles	\$4.50
PPTRA rate – 50% (Current rate – 50%)	
Boats	\$4.50

<u>Business License Tax Rates</u> (Per \$100 of gross receipts)	
Financial, Professional and Real Estate Services	\$.58
Personal, Business and Repair Services	\$.30
Retail Sales	\$.20
Contractors	\$.15
Wholesale Purchases	\$50.00 on 1 st \$10,000 purchases

The City of Franklin requires that all persons doing business in this city file for and obtain a business license prior to beginning business. A Business License tax is based upon the gross receipts of the business and are Due March 1st

Personal property, other than motor vehicles, used in a trade or business is subject to local taxation as Business Personal Property. Returns are due no later than February 15th

<u>Business Personal Property</u>
Rate - \$4.50 per \$100 (Based on 25% of original cost)

for property in use as of January 1 of a tax year.

<u>Machinery and Tools</u>
Rate - \$2.00 per \$100 of assessed value (Based on 30% of cost)

Machinery and Tools tax applies to equipment used in the manufacturing and processing of its goods. Returns are due no later than February 15th for equipment in use as of January 1 of a tax year.

<u>Meals Tax</u>
Rate - 6.5%

<u>Lodging Tax</u>
Rate - 8%

<u>Cigarette Tax</u>
Rate- \$0.60 per pack

Registration for the collection of Meals, Lodging, and Cigarette tax is required with the Commissioner of the Revenue's Office prior to beginning business. This tax must be remitted by the 20th day of each month.



Although local funds for many initiatives have been limited for a number of years, progress on efforts to stabilize and then grow reserve fund levels in recent years has been accomplished while completing or commencing a number of major activities and capital projects listed as follows: {Due to space limitations, this is an abbreviated summary of major items}.

Legislative & General Government Administration

- ❖ Submitted the City's Comprehensive Annual Financial Report to the Government Finance Officers' Association and received the award for a sixth consecutive time of the Certificate of Achievement in Financial Reporting; received a clean "unqualified" opinion on the June 30, 2017 Financial Report with no General Government Fund findings reported by the auditors.
- ❖ Maintained the AA credit rating from Standard & Poor's bond rating agency received in April 2014, an upgrade from an A+ rating received April 2010 and affirmed in September 2013. The City's bond rating with Moody's rating agency was also upgraded on December 14 2017 to Aa1 from Aa2.
- ❖ Achieved a 99.5% collection rate on delinquent real estate taxes and 98.1% on personal property taxes; reduced the amount of outstanding delinquent taxes on the City's books from March 2010 to October 2016 by over \$927,602.
- ❖ The City Treasurer & Deputy Treasurer have received and maintained accreditation as a Master Governmental Treasurer from the University of Virginia Weldon Cooper Center. The Treasurer's office received the Office of Accreditation status from the Treasurer's Association of Virginia for a third consecutive year.
- ❖ City's software enhancement project had previously achieved implementation of the financial modules (Payroll, Accounts Payable, Purchasing & General Ledger) and Human Resources in January 2016. Conversion was completed in Spring, 2017 for the implementation of Utility Collections and Billing. Tax Collections and Billing as well as other applications are in the planning stages with a schedule being developed for finalizing all contracted applications in 2018.
- ❖ Completed refinancing of existing tax supported debt in 2016 resulting in reduced and levelized payments through 2025.

- ❖ Over the last two fiscal years, completed upgrades and improvements to the City's technology infrastructure including both the City's voice (telephone) and data management systems and enhancements to the City's public education government (PEG) channel. Developed run book of procedures for management of social media platforms for city departments. Established YouTube streaming of regular City Council meeting to expand public access.
- ❖ Previously acquired new voter election equipment to replace the obsolete machines as recommended by the State Board of Elections. Paid for purchase over the last two fiscal years.

Public Safety

- ❖ Awarded grant funding and donations from foundations & charities to acquire specialized equipment for the City's Fire and Rescue and Police Departments including Hunterdale Fire & Rescue.
- ❖ Completed project utilizing a grant in the amount of \$55,254 received from the E911 Wireless Board to replace the E911 Mapping server and related components critical to enhanced E911 communications in the City. In cooperation with Southampton County, enhanced emergency communication system backup capabilities for both communities utilizing grant funds and resulting in reduced emergency response time.
- ❖ Replaced emergency backup generator servicing the E911 Communications Center and Police Department facility.
- ❖ Continued progress by the City's Employee Safety Committee:
 - The City received a fourth year 5% discount on Workers' Compensation insurance by completing 100% of the VML Risk Management Guidelines.
 - The City realized a reduction in worker's compensation claims/losses which resulted in a decrease in the City's modification rating and consequently lower premiums in FY 17 - 18. The city was recently notified the mod rate will drop for a second consecutive year in FY18-19. The City completed a Rubber Meets the Road Program, a VML sponsored safe driving techniques training, in an effort to improve safety and mitigate risks of vehicular accidents. The City completed a second year renewal of the VML safe driving initiative.
 - Hosted a VML OSHA at a Glance Class for members of the Employee Safety, Health & Wellness committee to improve safety and mitigate risks of accidents. Committee members & VML staff conducted assessments of city building safety as well.
 - Implemented & continued utilizing a web-based training program that allows employee access to human resources, safety and job related continuing-education training opportunities at no cost to the City.

- ❖ Revised and Council readopted the City's Emergency Operations Plan and the City's Infectious Disease Control Panel. Annual reviews for needed updates continued.
- ❖ Awarded another \$25,000 USDA grant to assist in the cost of replacing a Police Patrol Vehicle.

Public Works

- ❖ City approved continued participation and entered into a new SPSA Use & Support Agreement for long term solid waste disposal.
- ❖ The City continued its annual street resurfacing activities focused on major thoroughfares to include portions of several downtown area thoroughfares. Successfully applied for, received and completed projects utilizing VDOT state grant funds for significant road improvements.
- ❖ City & Southampton County applied and expect approval soon for regional transportation funding to complete an engineering analysis of needed improvement at the US Highway 58 interchange with US 258 and South Street with a grant application to fund improvements to follow.
- ❖ City & Southampton County leading regional effort to study long term upgrades of the US 58 corridor to restricted access highway classification with needed safety and capacity improvement planning.
- ❖ Continuation of Spring Amnesty Days cleanup efforts for the convenience of citizens which helps beautify the community. Successfully planned and conducted Fall Amnesty Days Cleanup activity for a 3rd year.
- ❖ City and Southampton County officially joined the HRTPO as full voting member jurisdictions.
- ❖ In cooperation with Southampton County, completed the grant funded study by a joint management team charged with evaluating the feasibility of future water and wastewater utility needs and collaboration opportunities with a preliminary engineering report completed and presented to elected officials. Completed a jointly funded asset valuation process. Next steps will be pursued in the coming year spearheaded by a joint committee of City and County officials.

Community & Economic Development

- ❖ Planning Commission recommended additional regulatory changes to Council to encourage residential growth to meet housing needs.
- ❖ Completed an update of the City of Franklin Comprehensive Plan 2025 which was adopted by the City Council. The City/County Joint Community Development Department also completed the Southampton County Comprehensive Plan 2025 which was adopted by the Board of

Supervisors. City has successfully adopted initial zoning changes consistent with the revised comprehensive plan including mixed use zoning for downtown properties.

- ❖ Managed and successfully completed the 1st year of a \$1.6 mil multi-year CDBG grant for the Madison Street Neighborhood Revitalization project to include having at least 19 income eligible housing units rehabilitated in the project. As of the date of this report, fifteen (15) rehabs are complete, two (2) are under contract, and three (3) are ready to go out to bid; and one (1) application is in review. Second year funding has been released with infrastructure improvements either underway or out to bid.
- ❖ Completed three (3) housing rehab projects with a fourth under construction for low and moderate income owner occupied households to HQS standards from grant funds totaling approximately \$125,000 through the Western Tidewater HOME Consortium program. The addition of these four in and around the CDBG target area will have a major positive impact on the neighborhood.
- ❖ Worked with FRHA to facilitate the alterations and renovations of all 175 Public Housing units in the City.
- ❖ Adopted amended floodplain ordinances as required by FEMA in both the City and County. Increased City freeboard requirements from 0” to 24” and County freeboard from 12” to 18”. Working with FEMA on steps to improve ISO rating system that results in lower flood insurance premiums.
- ❖ Completed housing data research (e.g. housing stock assessment completed) and developed a draft city ordinance and preliminary plan to implement a rental housing inspection program in targeted areas of the city subject to Council authorization and adoption of an ordinance and map. Council appointed an ad hoc advisory committee to advise Council on next steps.
- ❖ Continued staff training and completion of required documentation and next steps in the Community Rating System (CRS) program through FEMA seeking to lead inclusion of Franklin in the CRS program.
- ❖ In collaboration with City IT and other affected departments, completed a comprehensive upgrade of the City’s Geographic Information System (GIS), accessible to the public via the updated city website including a review and update of all city addresses for GIS consistency and to ensure optimum emergency response to locations.
- ❖ Completed and Council adopted the Regional All Hazards Mitigation Plan for the City of Franklin and Southampton County.
- ❖ The Inspections Department received a Building Code Effectiveness Grading System (BCEGS) rating from ISO of “3” for one and two family construction and a “3: for all other construction

for both the City and Southampton County. This rating places the City in the top 5% of the approximately 144 localities in Virginia that participate.

Parks & Recreation

- ❖ After years of delays, finally closed on the sale of the Hayden School property to Senior Services with renovations underway and an expected opening of the facility before the end of 2018.
- ❖ In collaboration with private sector partners including International Paper, Dominion VA Energy and local charities, the city and community volunteers with guidance from KaBoom constructed in a day a new playground facility at Armory Park.
- ❖ The Department received the Pioneer Field of Excellence national Award for Armory Field for the fourth consecutive year.
- ❖ Entered into agreement with County and Cypress Cove Country Club for City/County citizen access to golf course facilities at discounted rate on an initial trial basis.
- ❖ New Recreational equipment was acquired and existing facilities improved to enhance the availability and safety of recreational and leisure activities for Franklin City youth.
- ❖ In cooperation with Southampton Memorial Hospital, leased space for a health clinic in the M. L. King, Jr. Community Center to expand healthcare opportunities to citizens.
- ❖ Significant improvements were made to City ball fields and park areas to include surface improvements; the City's aging skate park infrastructure was removed and the area vastly improved and repurposed for other needed departmental activities in the future.
- ❖ Completed an upgrade of the decking at the boat ramp and the first phase of maintenance on the Barrett's Landing River Walk.
- ❖ Thanks to a land donation from International Paper and with funding from the State, the City acquired property for the future development of a passive Riverwalk park along the Blackwater River in downtown consistent with a plan developed decades ago for this type of a facility.

Schools

- ❖ Continued increased base funding for the school operating fund for a third year which was the first such increase over the prior seven years. Further increased the base appropriation in the current fiscal year.
- ❖ Major technology and other improvements in the schools were made using \$1.70 mil in prior year QZAB funds to include mobile classroom and HVAC upgrades. The QZAB project funding was closed out in 2017.

Airport Fund

- ❖ Airport enhancements completed during the last two fiscal years include a weather system upgrade and runway lighting which were 95 – 98% state and federal funded with minimal support from local revenue sources. The parallel runway project engineering and design was also completed primarily with grant funding. The Tree obstruction project also was completed. The parallel runway project construction is expected to be completed by fiscal year end.

Electric Fund

- ❖ Continued in house LED street lighting replacement project to improve vehicular and pedestrian safety and overall lighting levels which is expected to have significant public safety benefits while lowering maintenance cost and energy consumption.
- ❖ An energy equipment assessment of meter reading and billing consistency & accuracy in the Power & Light Department & Utility Billing Department is under contract and will be completed with results reported before fiscal year end.

Water & Sewer Fund

- ❖ The Water & Sewer Division and other Public Works staff coordinated completion of street extension improvements to provide Providence Agriculture access off the Pretlow Industrial Park entrance road and completed a utility line extension to serve this and other future prospective businesses locating in the Park.
- ❖ Completed negotiations and received a renewal permit for an up to fifteen year Groundwater Withdrawal permit from DEQ. Also, completed and submitted a Compliance Action Plan to comply with a consent order issued by DEQ concerning maintenance and compliance requirements at the City's aging Wastewater Treatment Plant.

Economic Development Fund

- ❖ Entered into an agreement with Verizon for a new cell tower in the City off Fairview Drive.
- ❖ Issued a new franchise to Charter Communications for service within the City.
- ❖ Renamed and rebranded the Franklin Business Incubator as the Franklin Business Center to help market the City's premier location for prospective businesses.
- ❖ Completed a timber project on the City's Airport Industrial Park property and entered a contract to sell the former skating rink property for a business to locate in the park and renovate the existing building.
- ❖ Council authorized the use of dormant CDBG program income to establish a Commercial Rehabilitation Loan Program in the city. The Council appointed a committee to consider

applications and the first two loans were recently approved. Closing on these two loans will be completed in May, 2018.

- ❖ The Start-Up Downtown grant program year one grants were awarded for business startups and all three business recipients are operating. A year two start-up program is currently underway with awards to be announced in May, 2018.
- ❖ In cooperation with FSEDI, completed Motel study and potential retail marketing analysis for the city.
- ❖ DFA Main Street Evaluation and visioning process initiated for downtown

As stated, this is a condensed listing of several major items addressed in FY 2016 – 2017 and FY 2017 – 2018. As evidenced, the City continued its history of (1) seeking grant funds for public safety and community improvements, (2) utilizing resources to provide quality governmental services to Franklin Citizens, (3) expanding technology to improve operational efficiencies and control costs, (4) promoting safety and wellness throughout all City departments, (5) maintaining sound financial management and (6) improving activities and programs to enhance overall quality of life. These highlights and accomplishments are consistent with the priorities established by City Council.

Updated: May, 2018



Growth • Community • Spirit

City Council Members



Frank M. Rabil, Mayor (At Large)



Barry W. Cheatham, Vice-Mayor, Ward 1



Benny D. Burgess, Ward 2



Gregory McLemore, Ward 3



Linwood W. Johnson, Ward 4



Mary E. Hillard, Ward 5



Robert L. Cutchins, Ward 6



The Vision Statement for the City outlines what Franklin wants in the future. The preferred future is defined in value based principles that can guide policies, decisions and operations

Vision Statement

By the year 2030, the City of Franklin, Virginia will maintain our small city identity, heritage, and beauty while being a regional hub for economic opportunities, top-class education, a job-ready workforce, and balanced housing options.

Adopted by Franklin City Council this 8th day of June, 2015

Mayor
Raystine Johnson-Ashburn



3 Year Priorities
January 31, 2015

During a retreat, Council Members were asked to identify Priorities that would be most critical to achieving the Vision and Target Areas over the next 3 years. Council used a process of discussion and consensus to arrive at the Priorities. Staff was charged with the responsibility to develop a Strategic Plan to address the Priorities, including timetable and responsibility, and regularly update Council on progress. Priorities have been numbered consecutively for reference only and do not indicate priority order.

❖ **Economic Development**

1	<p>Develop a plan with the Downtown Franklin Association (DFA) to aggressively market Franklin’s Downtown</p> <ul style="list-style-type: none"> • Examine/pursue strategies that will enable us to become more marketable • Use best management practices in assisting businesses that may locate here • Consider work session with DFA after Council develops its priorities; have a unified strategy and work together with DFA on relevant priorities
2	<p>Develop a strategy for making Franklin a retail center for northeast North Carolina and western Tidewater Virginia</p> <ul style="list-style-type: none"> • Consider new types of businesses as target businesses • Confer/have dialogue with FSEDI on how to market the area as a regional economic center and to address obstacles for new retail • Solidify our shared service agreements and expand those (will need to collaborate with a broader set of localities)
3	<p>Prepare the Route 58 corridor including enhancements and industrial site readiness</p> <ul style="list-style-type: none"> • Consider and adopt Comprehensive Plan recommendations to enhance the corridor • Continue to find funding strategies for deficiencies identified by FSEDI to ensure site readiness at Pretlow Industrial Park • Consider and adopt zoning ordinance changes and additional utility extensions and road extensions as required
4	<p>Work with Southampton Memorial Hospital to improve the quality of health care and to make Franklin a specialty health care option for the region</p>
5	<p>Develop a brand that epitomizes what Franklin has to offer and conduct a targeted marketing effort that will attract people to our city</p>

❖ Education

6	<p>Develop a strategy to improve communication and rapport with the School Board and school officials to achieve greater agreement and trust regarding 1.) desired results (i.e. academic performance) and 2.) Accountability for results and funding</p> <ul style="list-style-type: none"> ● Consider a joint retreat to initiate this priority ● Ongoing strategies to maintain a positive working relationship
7	<p>Develop and implement a plan to work with public school leaders on a strategic plan for top class public education (i.e. vision, facilities, programs, alternative education, how we enhance the value for education within the community, parental involvement)</p>
8	<p>Develop and implement a well-structured strategy with the public schools and PDCCC for achieving a trained workforce for our community</p> <ul style="list-style-type: none"> ● Implement a strategy to develop a common workforce development vision ● Clarify our needs ● Meet with the School Superintendent and President of PDCCC to learn their vision/plans for workforce development in order to find common themes and plans ● Develop a curriculum for career/technical dual enrollment at FHS and PDCCC ● Improve coordination of all resources

❖ Housing

9	<p>Implement the rental inspection program (to include all components)</p> <ul style="list-style-type: none"> ● Housing stock assessment ● Funding strategies ● Ordinance revision ● Adopt and implement regulatory tools
10	<p>Develop a balanced housing plan and strategy that matches needs and demands</p> <ul style="list-style-type: none"> ● Define “balanced” and issues to be explored prior to planning ● Investigate alternatives for millennial housing ● Encourage more one and two bedroom apartments ● Modify zoning to enable mixed uses (i.e. residential with commercial, upper floor housing) ● Maintain preservation of historic areas ● Consider redevelopment needs and potential throughout Franklin ● Support the Housing Authority’s efforts to continue moving forward with “In, Up, and Out” to promote self-sufficiency and home ownership
11	<p>Develop and implement a plan to market existing housing stock as an asset offered by this community, including as a high value option for prospective home owners (consider how this relates to the branding effort)</p>

❖ Regionalism and Partnerships

12	Develop a relationship with Isle of Wight to work on joint projects <ul style="list-style-type: none">• Consider an incentive package to present to Isle of Wight to assist in filling the Airway Shopping Center
13	Conduct research on already identified areas in which the City collaborates with Southampton County in order to expand opportunities
14	Identify regional opportunities in the Hampton Roads area of which the City may not be currently taking advantage and explore new partnerships <ul style="list-style-type: none">• Pursue stronger efforts to acquire foundation funding on a regional basis
15	Lead and develop a regional transportation planning strategy for the Route 58 Corridor to enhance economic development and improve linkages to the Hampton Roads area
16	Continue to pursue regional long range plans for solid waste management
17	Pursue stronger initiatives in the medical services area to promote them on a regional basis (i.e. hospital, health department, health care services)

❖ Citywide Infrastructure

18	Develop and commit to a water and wastewater long range utility plan <ul style="list-style-type: none">• Improve water quality and availability• Enhance program to address aging water and wastewater systems
19	Continue City beautification initiatives <ul style="list-style-type: none">• Clean up South Street Corridor and beautify it
20	Continue updating of public buildings, including schools
21	Update our IT capabilities and maintain state of the art media (i.e. PEG, website, telephones)

❖ Public Services

22	Determine need, feasibility, and alternatives for a grant writer and pursue this strategy (consider whether to serve Franklin City only or to have a regional focus)
23	Implement training to enhance customer service and diversity awareness for all City personnel
24	Develop and implement a strategy to have appropriate staffing and succession for key positions
25	Develop and implement a manpower plan for public safety (i.e. preparedness, training, diverse work force reflective of the community, response)
26	Update our personnel policies
27	Update the plan for emergency management response (i.e. to include preparedness for disasters, public health concerns, and haz-mat situations)
28	Update the City's transportation project priorities list, including those that have regional significance
29	Consider new options to enhance public transportation (i.e. Uber, LIFT, I-Ride)



*Office Of The City Manager
R. Randy Martin*

CITY COUNCIL PRIORITY GOALS & INITIATIVES

Prepared: May, 2018

BACKGROUND

On January 31, 2015, the Franklin City Council held a visioning retreat which initiated the drafting of a 2030 Vision Statement and development of a 3 year Priorities document. The City Council formally adopted the new Vision Statement for the city and the 3 Year Priorities at the conclusion of the ensuing annual budget process on June 8, 2015. Each year since the Council has reviewed the priorities and related progress on goals and initiatives.

FY 2017 – 2018 UPDATE

On September 17, 2017, the Council held a formal retreat to further review and discuss priorities for the city and potential opportunities. One of the outgrowths of this retreat was direction to Management to develop a City Council Priority Tracking Report format that can be updated regularly and presented to Council. With input from members of Council a format was developed to correlate with the previously adopted Council priorities. This format was deemed acceptable by Council and the initial report was prepared and presented to Council on January 22, 2018. It was presented as a work in progress with further refinements to be made and Council feedback was welcomed.

The Council scheduled and held a work session on February 26, 2018, to again discuss priorities. To assist Management in prioritizing administrative efforts for the rest of the calendar year, Council also established a consensus on top priorities. The top priority listing items for this calendar year were: 1) independent assessment of electric utility meter reading equipment and billing verification; 2) revisiting the rental housing inspection program with appointment of an ad hoc advisory committee of stakeholders to advise Council; and, 3) management pursue filling key staff positions. A tentative schedule was suggested with all items to be completed as soon as possible.

A copy of the initial Priority Tracking Report is included with this update for reference.

Respectfully Submitted,

R. Randy Martin
City Manager

Enclosure (1)

City Council Priority Tracking Report (Section I)

GREEN - Moving Forward	YELLOW - Discussions Only	RED - No Progress	Complete

Category	Action Items	Dates	Designee (s)	Status Report	Code
Economic Development	Regular Closed Session Project Updates to Council	1/8/2018	FSEDI	Next Report Scheduled 1/22/2018	
Economic Development	Regional Coordination Prospects	12/1/2017	FSEDI	Regional strategies with shared services opportunities	
Economic Development	Hospital Health Clinic lease @ Martin Luther King, Jr Center	11/13/2017	City Attorney	Lease began 12/1/2017, clinic opened	
Economic Development	Upgrade airport facilities for all beneficiaries including Economic Development Enhancement	12/30/2017	City Staff	Airport runway & other facility improvements to enhance economic development use of the City Airport; grant funded primarily	
Economic Development	Isle of Wight Property Timber Cutting Project	12/19/2017	City Manager/City Attorney	clearing complete, final cleanup underway, reseeded to follow	
Economic Development	StartUp Downtown grant funding 1st Round & 2nd Round donation funding secured	12/1/2017	FSEDI/DFA	Round 1 project complete. Round 2 proposals are being sought for new downtown business	
Economic Development	Motel Study Complete	12/1/2017	FSEDI	Study results indicate need; property sites identified; marketing phase underway	
Economic Development	Business Incubator graduations & repurposing/relocation into vacant building	FY 2016 - 2017	FSEDI/City/Private Partners	City sold former Power Plant/Utility office building to Highground Services who graduated, renovated & relocated downtown	
Economic Development	Former skating rink site marketing	12/11/2017	FSEDI	Appraisal being completed	
Economic Development	Develop Comprehensive Plan recommendations for 58 corridor	12/1/2017	Planning Commission/Council/Staff	Adopted corridor recommendations	
Economic Development	Approve zoning ordinance changes for 58 corridor	12/1/2017	Planning Commission/Council/Staff	Adopted zoning ordinance revisions	

City Council Priority Tracking Report (Section I)

Economic Development	DFA Main Street Evaluation & Visioning Process	12/1/2017	DFA Board/Public	Evaluation complete; recommendations received; DFA implementation underway	
Economic Development	Regional Center Strategy	12/1/2017	FSEDI/City	Retail study completed; marketing strategy next step	
Economic Development	Downtown Rebranding Effort	12/1/2017	City/FSEDI/DFA	Franklin Business Center rebranding & occupancy progress New logo developed; partners meeting to develop & implement strategy	
Economic Development	58 Corridor Enhancements	12/1/2017	City/County/FSEDI	Port Committee Study underway; 58 corridor VDOT committee meeting; South Street interchange grant application pending	
Economic Development	Pretlow Park site readiness	12/1/2017	City/FSEDI	Providence Ag site improvements & infrastructure completed; assess/Plan for addressing site deficiencies; recruitment driven. Verizon & Charter Service improvements completed	
Economic Development	Consider Work Session with DFA on Downtown priorities	12/1/2017	City/DFA	Council briefed by DFA Director in work session; DFA Board finalizing Main Street visioning strategies; suggest meeting after current process complete	
Economic Development	Commercial Rehab Loan Program, StartUp & Economic Improvement Grants	8/14/2017	City Staff/Business Friendly/FSEDI	Council authorized use of restricted reserve funds to create loan pool & recently appointed committee to oversee; Loans pending	
Education	Mayor/City Manager meet at least quarterly with School Division Peers to improve communications	10/17/2017	Mayor/City Manager	Met again 1/16/2018; joint meeting of Council/School Board planned for February, 2018; will invite Vice-Mayor & Vice-Chair to participate in future meetings; strategic planning effort underway in school division; PDCCC discussion on dual enrollment progressing with community partners involved	
Education	City Financing for Improvements	FY 2015 - 2017	Council/School Board	Facility & Technology upgrade utilizing VSPA & QZAB funding	
Housing	Housing stock assessment; funding strategies; ordinance revisions; adopt & implement regulatory tools; participate in regional housing organizations	12/1/2017	Council/Staff/ Planning Commission	Year 1 complete & Year 2 Madison Street area CDBG project underway & HOME Program; Council considering ordinance actions/regulatory tools for derelict properties; Council deferred action on rental property inspections; FHRA owned housing stock rehabilitated. Hayden Project to add senior housing; assisted Village with memory unit project funding through IDA.	

City Council Priority Tracking Report (Section I)

Housing	Develop balanced Housing plan & strategy	12/1/2017	Council/Staff/ Planning Commission	Milennial housing alternatives not developed/pursued; mixed use zoning modifications adopted downtown, additional zoning changes before Planning Commission currently; historic preservation area guideline in place; multi-family projects pending still on hold by developers; Multi-year Comp Plan update completed	
Housing	Marketing plan for existing housing stock	12/1/2017	Council/Staff	Reassessment underway; will determine status of housing values after declining and flat trend in last 6 years; Plan not development; staff housing assessment completed for Comp Plan update	
Regionalism Partnerships	Regional Charter Communication Franchise renewal	1/22/2018	City & County Staff	Both City/County franchises expired for years; new draft requested; public hearing pending.	
Regionalism Partnerships	Expand relationship with Isle of Wight	12/1/2017	City & County Staff/Management	Economic development joint efforts underway; ST Tissue project completed; utility collaboration opportunities being assessed	
Regionalism Partnerships	Continue/expand shared services opportunities with Southampton County	1/8/2018	City/County Staff & Committees	Utility study Asset Valuation draft finalized & going to joint study committee January, 2018; potential to create Authority under study	
Regionalism Partnerships	Continue/expand shared services opportunities with regional partners	1/24/2018	Shared Services Committee	Meet Monthly, developing strategies for potential options to collaborate	
Regionalism Partnerships	Continue/expand shared services opportunities with regional partners	12/1/2017	Regional Jail Authority	Financials improved, active Council member/Manager participation	
Regionalism Partnerships	Continue/expand shared services opportunities with Southampton County	11/21/2017	Committee & Staff	Parks & Recreation Services Agreement finalized; 2018 implementation planning underway w/County, CCCC	
Regionalism Partnerships	Hampton Roads area initiatives	12/1/2017	Council/Staff	City & Southampton joined HRTPO as voting members	
Regionalism Partnerships	Hampton Roads area initiatives	1/25/2018	SPSA Reps/Council	City approved, entered into new SPSA Use & Support Agreement for long term waste disposal; collaborated with Southampton & IOW members	
Regionalism Partnerships	Hampton Roads area initiatives	12/1/2017	Council/Staff	City joined Reinvent Hampton Roads initiative & supported regional GO Virginia projects	
Regionalism Partnerships	Hampton Roads area initiatives	12/1/2017	Council/Staff	Finalized Hayden Property transfer to SSSEVA for senior housing & services facility; project under construction	

City Council Priority Tracking Report (Section I)

Regionalism Partnerships	Hampton Roads area initiatives	12/1/2017	City/County Staff	Leading 58 Corridor enhancement studies & initiatives; Port & VDOT, Southampton, IOW & Suffolk partners engaged	
Regionalism Partnerships	Hampton Roads area initiatives	1/17/2018	City/HRPDC	Hampton Roads Regional Stormwater Management Program 5 Year plan update complete.	
City Wide Infrastructure	Long range utility planning	12/7/2017	City Manager/Public Works	State Water Control Board signed renewal of 10-year Groundwater Withdrawal Permit; provides for growth opportunities	
City Wide Infrastructure	Long range utility planning	12/30/2017	City Manager/Public Works	DEQ Corrective Action Plan for Wastewater Treatment Plant Operations Submitted; operational & facility improvement made to WWTP	
City Wide Infrastructure	Long range utility planning	1/8/2017	City Staff/Public Works/Power & Light	Energy Efficiency project to reduce operating costs& address capital needs developed; Electric Meter Radio Read Project planned; water meter replacement project complete	
City Wide Infrastructure	Long range utility planning	11/13/2017	City Staff	City Bond Rating upgrade approved for financings that will lower financing costs	
City Wide Infrastructure	South Street Corridor beautification efforts	12/1/2017	City Staff	Drainage issues targeted & improved; delapidated buildings code enforcement efforts underway; US 58 interchange improvement project planned/grant application submitted; landscaping efforts privately funded/city maintenance @ interchange	
City Wide Infrastructure	Public Buildings/Schools Updating	12/1/2017	City/Schools	AED units installed in all buildings/staff trained in use. Borrowings competed to upgrade school facilities & technology	
City Wide Infrastructure	Public Buildings/Schools Updating	11/13/2017	City/SSSEVA	Hayden School Property Sale Finalized	
City Wide Infrastructure	Updated IT capabilities	12/1/2017	City Staff	New voice & data systems completed	
City Wide Infrastructure	Updated IT capabilities	12/1/2017	City Staff	Website updated w/ new capabilities & enhanced public access; GIS upgraded including community wide addressing project.	
City Wide Infrastructure	Updated IT capabilities	12/1/2017	City Staff	Financial Management Software conversion underway; FY 2017 - 2018 completion target (75 - 80% complete)	

City Council Priority Tracking Report (Section I)

City Wide Infrastructure	Updated IT capabilities	12/1/2017	City Staff	PEG Channel equipment upgrade completed; information update underway; used intern to complete; Charter Franchise renewal being finalized	
City Wide Infrastructure	Updated Capabilities - Enhanced Cell Service	12/1/2017	City Staff/Verizon	Cell Tower lease negotiations underway on property off Fairview Drive; permitting to follow	
City Wide Infrastructure	IT Capabilities	12/1/2017	City Staff	Social Media platforms setup in several departments, in house development & updating; social media "run book " detailing staff responsibilities, compliance issues, etc. developed to regulate use	
Public Services	Study options for Grant Writing assistance (e.g. regional collaboration possibilities)	12/1/2017	City Staff & Partners	No progress on study item to date	
Public Services	Study options for Grant Writing assistance (e.g. regional collaboration possibilities)	12/1/2017	City Staff & Partners	Community Development successfully competed for and received CDBG grant, emergency shelter grant w/ Emergency Management assist & Park acquisitions grant	
Public Services	Study options for Grant Writing assistance (e.g. regional collaboration possibilities)	12/1/2017	City Staff	Police & 911 Communication grant success for equipment has been very significant; collaborative effort with County	
Public Services	Study options for Grant Writing assistance (e.g. regional collaboration possibilities)	12/1/2017	City Staff	Airport Manager very successful in receipt of infrastructure grants with Federal; & State paying 98% of cost	
Public Services	Customer Service/Diversity Awareness Training for all City Staff	12/1/2017	City Staff/Consultant	Training completed & procedure personnel policy tweaks implemented	
Public Services	Develop Key Staff succession Planning Strategy	12/1/2017	City Staff	Limited progress on this item; select departments only (i.e. Finance, DSS, Community Development & Utility Billing examples)	
Public Services	Develop Manpower Plan for Public Safety	12/1/2017	City Staff	Limited progress due primarily to funding restraints(Police Communications example)	
Public Services	Updated Personnel Policies	12/1/2017	City Staff	Select policies evaluated & updated; entire manual update goal when new HR Director on board now that pending lawsuits settled	
Public Services	Emergency Management/Preparedness Plan Updates & Enhancements	12/1/2017	Council/Staff	Multi-year Hazard Mitigation Plan update completed	
Public Services	Emergency Management/Preparedness Plan Updates & Enhancements	12/1/2017	Council/Staff	Improved FEMA Flood Insurance Rating in process	

City Council Priority Tracking Report (Section I)

Public Services	Emergency Management	12/1/2017	City Staff	City Fire Insurance Rating improved to lower insurance premiums	
Public Services	Emergency Management	12/1/2017	City Staff	Community Development Department ISO Rating improved (which will help lower flood insurance premiums)	
Public Services	Emergency Management	12/1/2017	City Staff	Emergency Shelter Generator Project underway; switch gear grant complete, awaiting grant action on generator funding	
Public Services	Emergency Management	12/1/2017	Community Partners/City Staff	Community Development Department prepared application; State Conservation Grant received to acquire flood zone properties for recreation use which enhances FEMA ratings on flood insurance	
Public Services	Transportation Project Priorities	12/1/2017	Council/City Staff	Note: Earlier comments on 58 Corridor; HRTPO membership status, HRTAC participation to establish regional funding priorities (voting members)	
Public Services	Public Transportation options	12/1/2017	Council/City Staff	Council provided funding to enhance I-Ride program through SSEVA	
Public Services	Public Transportation options	12/1/2017	Council/Staff	No progress on other options to date	

Council/Citizen Directives/Issues Pending (Section II):

Category	Action Items	Dates	Designee (s)	Status Report	Trend Code
	GREEN - Moving Forward	YELLOW - Discussions Only		RED - No Progress	Complete
Council Directive	Draft Recognition Policy	11/13/2017	City Manager/Council Input	Draft Policy 11/27/17 agenda; Council acted to discontinue consideration of policy. Recent recognitions completed using traditional methods	
Citizen Time Requests	Two citizens requested Council consider Prayer on Regular Meeting Agendas	11/13/2017	City Attorney	City Attorney presented legal consideration report to Council in Closed Sess 12/11/17.	
Key Personnel Hiring Update	Status Report on designated positions vacant or filled with Interim	1/8/2018	City Manager	HR Director applications continue to be received & advertised again; Finance Director applications solicited & advertised again; Focus on these two priorities currently; Accounting Department Supervisor position filled internally w/ promotion. 911 Communication Supervisor being filled; Power & Light positions filled several which has reduced contracted services; still using interims in remaining positions (AP, Parks & Rec); More detail in Closed Session update to follow; filled DSS Director & replaced interim director	
Citizen Initiated Effort	Pauline C. Morton Historical Marker	12/12/2017	State Board of Historic Resources/City Staff	Local Citizen Group initiated effort to get a historical marker approved for location along College Drive in vicinity of the College & Library; city role is to install sign once received.	
Farm Lease Renewals	Seek RFP's & Renew Lease agreements on available designated properties	1/8/2018	City Attorney	Long term leases awarded to successful respondents for city owned farm leases (Pretlow & Fairview)	
Citizen Time Request & Business Friendly Committee	Street & Parking lot lighting concerns downtown and Armory Drive	12/11/2017	City Staff/Business Friendly Committee	Business Friendly Committee & City Staff met to review downtown lighting on 1/10/2018; follow-up meeting planned; Community Development contacting Armory Drive property owner follow-up.	



Administrative Strategic Work Plan

OVERVIEW

As directed by Council, City Management with input from staff “will continue to develop a strategic work plan to address Council’s priorities to include a timetable and responsibility and provide for Council’s endorsement”. Attached are administrative planning principles aimed at complimenting and supporting the Council’s approved Vision and Priorities. These administrative support comments are grouped by service area or related departmental activities. To assist in developing these administrative planning principles, management solicited input from each city department. The list is not intended to be all inclusive. Rather, it is a summation of specific areas of responsibility for which city resources should be prioritized and focused on achieving the Council established priorities while meeting all administrative responsibilities for governmental operations. Next steps for administrative staff will be further refinement of the draft plan then development of an administrative responsibility assignment plan and refined timetable for action as applicable.

- ❖ Communicate and interact with citizens and customers utilizing available technology and other more traditional cost-effective means focused on being as citizen, customer and business friendly as possible – continue efforts to evaluate and improve information technology capabilities and resources to further City interests in all service areas.
- ❖ As a governmental entity, implement legally compliant policies that ensure fairness in the treatment of citizens and customers in as professional and business-like an environment as is practical; update and maintain legally compliant personnel policies that ensure fairness in the treatment of city employees while adequately protecting the city’s fiduciary responsibilities and interests.
- ❖ Evaluate municipal operations with a balanced approach aimed at providing as high a quality of designated services as possible while minimizing the costs necessary to provide priority services – pursue initiatives to illicit and promote volunteerism as a citizen engagement and cost reduction technique.
- ❖ When evaluating and developing service priorities, apply as a “litmus test” the impact and potential to preserve or improve on all aspects of the community’s quality-of-life.



Administration & Public Relations

- ❖ Maintain a financial management system with established Council benchmarks and performance standards which ensure the long-term financial well-being of the City and its essential funding obligations.
- ❖ Promote intergovernmental and interagency cooperation with neighboring counties and through regional partnerships – pursue cost-effective “win-win” opportunities to promote optimum service levels at minimal cost.
- ❖ Support Community Organizations such as Downtown Franklin Association and other community based civic entities that promote the City through their sponsorship of major public events which showcase the community and provide services that enhance the general quality-of-life of residents and visitors or otherwise accomplish a city goal.
- ❖ Maintain a qualified and capable municipal work force focused on the efficient delivery of services – promote a safe working environment where the well-being of employees is valued – implement a locally competitive compensation package that attracts and retains employees dedicated to public service.
- ❖ Implement adopted Comprehensive Plan particularly components on regional collaboration within designated revenue sharing zones outside the City in cooperation with neighboring counties.
- ❖ Enhance economic development efforts and community readiness to promote private investment and job creation (e.g. regulatory streamlining, utility infrastructure readiness, educational achievement, other key competitiveness criteria).
- ❖ Broaden economic development focus to ensure inclusion of not only diversified industrial development, but also commercial business recruitment and retention efforts as a regional center; governmental & service industry investment; health care industry expansion interests; tourism opportunities; and, cultural/heritage possibilities.
- ❖ Streamline services of the City-County Consolidated Community Development Planning & Inspections departments to meet needs as cost efficiently as possible while maintaining quality customer service and regulatory compliance at all levels; plan and consider implementation of rental housing inspection program efforts as directed by Council.
- ❖ Develop and maintain a comprehensive Capital Improvements Program (CIP) to meet and finance capital outlay needs of the City in all service responsibility areas for at least five years into the future.



Public Safety

- ❖ Provide as well-trained and professional a police agency as possible that is adequately equipped and staffed to reasonably ensure the delivery of high quality and reliable community policing services to meet the City's public health, welfare and safety responsibilities and needs as determined by the City Council
- ❖ Provide as well-trained and professional a Fire & Emergency Medical Services (EMS) response agency as possible that is adequately equipped and staffed to reasonably ensure the delivery of high quality and reliable emergency services to meet the City and service response area's public health, welfare and safety responsibilities and needs as determined by the City Council-position resources strategically to optimize emergency response times
- ❖ Ensure the safety of citizens and public safety providers by maintaining an efficient and reliable emergency communications system
- ❖ Protect citizens and property through development and maintenance of a well- organized Emergency Operations Plan (EOP) outlining resources, procedures, mutual aid arrangements and designating responsibilities for emergency preparedness and response

- Provide a safe, reliable, cost-effective and efficient electric utility power supply system to ensure the provision of essential regulatory compliant electric service to all customers served within and outside the city limits – evaluate the long-term value of the system and its service obligations including an independent evaluation of equipment and technology to ensure accuracy in utility usage and customer billing components.
- Provide a cost-effective and efficient public water supply system to ensure the provision of essential, safe, reliable and regulatory compliant potable water for customer consumption and to meet fire protection and economic development needs – assess capabilities, feasibility and needs for regional water supply approaches as outlined in recently renewed State Groundwater Withdrawal permit to ensure a long term adequate water supply.
- Provide an efficient and reliable public wastewater collection and treatment system to ensure the public health and safety while protecting environmental quality of the receiving stream through regulatory compliance efforts – assess long term alternatives for meeting wastewater needs including regional treatment options in cooperation with County partners.



Public Utilities / Public Works

- Provide for and regulate the efficient and cost-effective collection and disposal of solid waste within the City in an effort to protect the public health and welfare – manage the volume of waste disposal to minimize the flow of waste to the landfill including promotion of recycling and reuse opportunities – emphasizing the benefits and opportunities of continued regional collaboration for solid waste disposal options – study privatization alternatives for solid waste collection services.
- Develop and manage a safe and efficient multi-modal system of highways, streets and associated appurtenances for vehicles, non-motorized transportation alternatives and pedestrians.
- Implement and maintain a safe and reliable stormwater utility management system for collecting stormwater runoff to protect public health, welfare and safety.
- Pursue federal/state assistance to study (i.e. required cost-benefit analysis criteria evaluation) viable alternatives which might mitigate impacts of flooding and related natural disasters on public and private property or otherwise pose a threat to citizens – pursue as a priority efforts to improve city flood insurance ratings to lower flood insurance premiums.
- Evaluate prioritize and provide for comprehensive parks, recreational and leisure opportunities in terms of facilities and programs for all segments of the population; adequately maintain facilities to ensure safe and reliable continuation of leisure services to citizens and visitors.
- Provide safe and FAA regulatory compliant municipal airport facilities and services to customers utilizing the service – update the City’s Master Plan for Airport facilities.
- Maintain a system of public infrastructure and buildings, as well as, a fleet of vehicles and equipment to facilitate the safety of employees and others and the provision of services to citizens in as cost-efficient a manner as possible – manage resources by promoting and
- pursuing energy efficiency opportunities in the provision of City services when determined to be cost- effective alternatives.



Agency Support

- ❖ Provide support for City Constitutional Officers (i.e. Commissioner of Revenue, Treasurer) and Election Registrar responsibilities and functions to meet City obligations and the needs of the citizenry.

- ❖ Cooperatively provide for shared Constitutional Office Support functions with Southampton County including: Judicial System, Sheriff, Commonwealth’s Attorney and Clerk of the Court to meet the City’s obligations and the needs of the citizens – cooperate with Southampton County to provide adequate and safe court facilities.

- ❖ Provide City funding, as determined by the City Council, to satisfy local responsibilities to provide the City share of essential School System funding to meet operating and capital needs – assist the Council in efforts to identify and appoint School Board members committed to high caliber student achievement and educational system accountability.

- ❖ Provide sufficient resources, as determined by the Council, to satisfy local responsibilities for the City’s share of Department of Social Services funding to meet operating and capital requirements and community assistance needs while optimizing the leverage of federal and state resources for the benefit of citizen beneficiaries.

- ❖ Provide the City share of funding, as determined by the Council and contractual obligations, for other important services and agencies including: Blackwater Regional Library, Western Tidewater Regional Jail, CSA, Senior Services, Boys & Girls Club, Smart Beginnings, Paul D. Camp Community College, Franklin- Southampton Economic Development, Inc., Hampton Roads Planning District Commission, Western Tidewater Community Services Board, etc. Excluding obligations for juvenile and adult detention care, the City contributes nearly \$550,000 annually to community agencies and organizations.

October, 2015
[Updated May, 2016)
(Updated May, 2017)
(Updated May, 2018)

R. Randy Martin
Franklin City Manager

*Adjustments to City
Manager's Proposed
Budget*

GENERAL FUND

Expenditure Adjustments

Detail		
Page #	Budget Item	Amount
Total Expenditure Adjustments		\$0

Revenue Adjustments

Page #	Budget Item	Amount
Total Recommended Revenue Increases		\$0

City Manager Recommended Budget	
Net Revenue & Expenditure Adjustments	\$ -
Revised General Fund Budget	\$ -

*Adjustments to City Manager's
Proposed Budget*

EDUCATION FUND

Expenditure Adjustments

Detail		
Page #	Budget Item	Amount
Total Expenditure Adjustments		\$ -

Revenue Adjustments

Detail		
Page #	Budget Item	Amount
Total Recommended Revenue Increases		\$ -

City Manager Recommended Budget	
Net Revenue & Expenditure Adjustments	
Revised General Fund Budget	\$ -



FY 2018-2019 Budget

Section 1

INFORMATION ON ALL BUDGETED FUNDS

- ❖ Description of Budgeted Funds
- ❖ Fund Structure
- ❖ Summary of Budgeted Funds
- ❖ Proposed Budget by Fund (Prior Year Comparison)
- ❖ Total Budgeted Funds Graph

This section includes a brief description of each fund and explains its purpose. Following the schedule is a summary of the budgeted funds including revenues and expenditures for each Fund.



FY 2018-2019 Budget

DESCRIPTION OF BUDGETED FUNDS

The descriptions below explain the purpose of each of the funds listed in the “Summary of Budgeted Funds” pages.

GOVERNMENTAL-TYPE FUNDS

The City’s adopted budget contains appropriations for four major and three non-major governmental fund types. The General Fund, Debt Service Fund, School Fund, and Social Services Fund are considered the major governmental funds. Non-major funds presented in the budget are the Economic Development Fund, the Comprehensive Services Act Fund and the Capital Improvement Fund.

- ❖ **General Fund** - The General Fund accounts for all revenues and expenditures that are not required to be accounted for in a special purpose fund. The sources of revenue for the General Fund are taxes and fees generated at the local level, such as real estate, personal property, utility taxes, fiduciary taxes, permits, charges for services, etc. The General Fund finances most of the regular day-to-day operations of the City. The following descriptions refer to the individual General appropriations and transfers to other funds within the City.
- ❖ **Debt Service Fund** is a fund that accounts for the accumulation of resources for and the payment of general long-term debt principal and interest of the City. Primary resources of the Debt Service fund are derived from transfers from the General Fund and the proceeds from refinancing of existing bonds. The City maintains a separate debt service fund inclusive of principal and interest payments for School related projects. General and school debt is considered tax supported.
- ❖ **Social Services Fund** (Virginia Public Assistance (VPA) accounts for revenues and expenditures related to services provided by the Department of Social Services. Most revenues are derived from the Commonwealth of Virginia and the federal government. A State required local contribution is provided by the City for administration of certain services.

Component Unit Fund

- ❖ **Education** – The City’s School Fund is reported in financial statements as a discretely presented component unit. The City’s total budget includes the funds of the Franklin City Public Schools. The primary sources of revenues, exclusive of the transfer from the City’s General Fund, are basic school aid, sales tax revenue, grants and federal revenues that fund certain programs. The **School Operating Fund** is the General Fund of the School Board. It includes the City’s local appropriation to the schools referred to as an annual base appropriation. Additional appropriations, in the form of prior year carryover as identified in audited financial statements, are funded at City Council’s discretion. The Cafeteria Fund of the Schools, supports the school breakfast and lunch program. It is a self-funded operation supported through cafeteria sales and federal and state reimbursements.

Non Major Funds

- ❖ **Economic Development Fund** was created in 2004 to support activities of the Franklin Business Incubator.
- ❖ **Comprehensive Services Act Fund (CSA)** was established in response to legislation enacted in 1993 that establishes a single state pool of funds to purchase services for at- risk youth and their families. The City pays a required local match rate on all eligible expenditures.
- ❖ **Capital Improvement Fund** accounts for financial resources to be used for the acquisition or major construction and/or maintenance of capital assets such as building renovations and improvements, major equipment, technology improvements, etc. In order for expenditures to be eligible for inclusion in the capital budget, they must cost over \$30,000 and have a life expectancy of five or more years. Projects funded in the current budget year are included in the general and enterprise operating budgets through a transfer.

BUSINESS TYPE ACTIVITIES FUNDS

The departments within these Funds are accounted for on a similar basis as a private business in which operating expenses are completely or partially covered from income collected from user fees charged to the general public. The City maintains a Proprietary Fund type known as the Enterprise Funds which are as follows: Solid Waste, Water & Sewer, Electric and Airport. They are presented under the Enterprise Fund section of this document.

Solid Waste Fund, created in 2013, is an enterprise fund which pays for such services as refuse collection, disposal and recycling. Revenue for this fund is derived from predominantly residential customers and a limited number of commercial customer user fees.

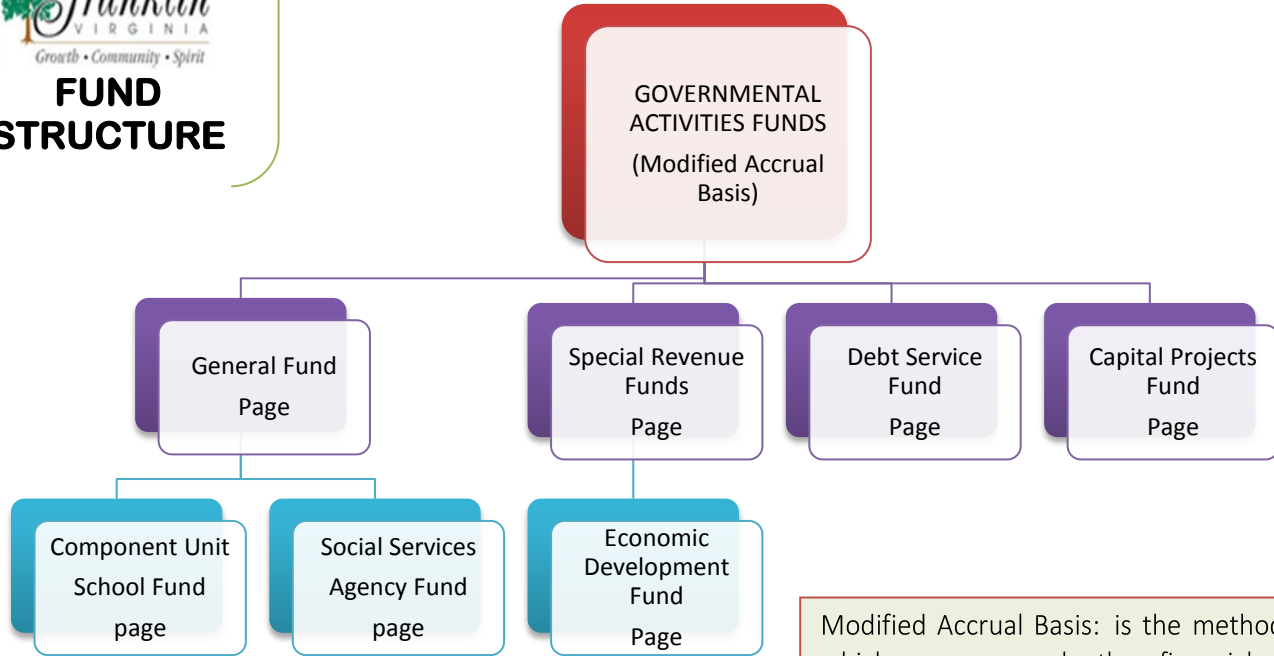
Water & Sewer Fund is an enterprise fund where revenues derived from user fees and connection fees are earmarked for water and sewer improvements and management of the City's waste water treatment facilities. Water and sewer utilities provide service throughout the City of Franklin and to parts of Southampton and Isle of Wight Counties.

Electric Fund - Franklin Municipal Power and Light is the electricity provider in the City of Franklin and parts of the City of Suffolk, Southampton and Isle of Wight Counties. Established in 1892, Franklin Municipal Power and Light provides reliable and efficient energy and energy-related services for Franklin and the surrounding service area with funding entirely from user fees.

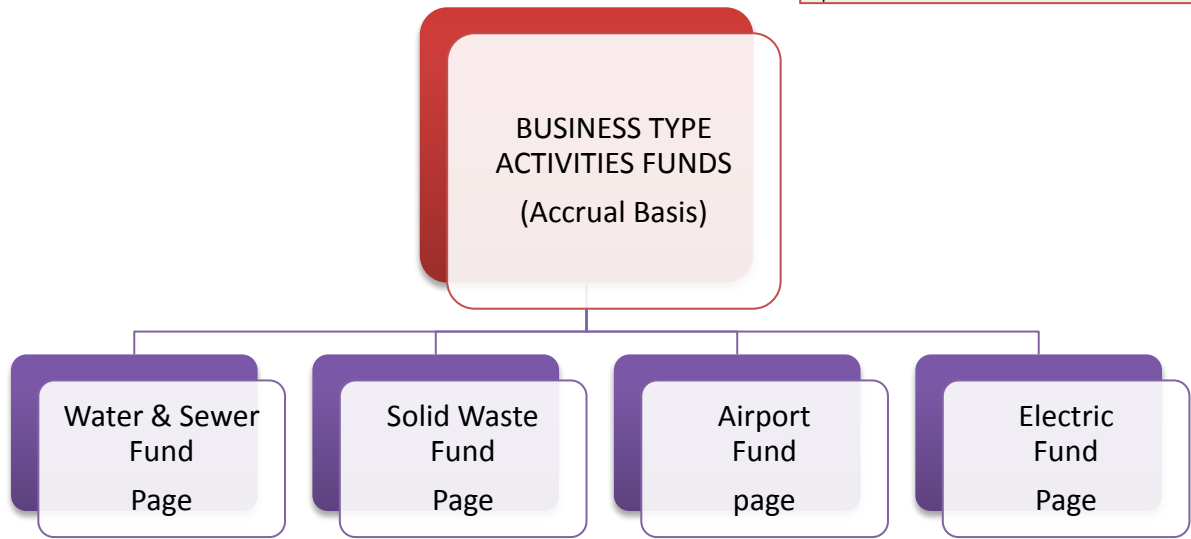
Airport Fund – The Franklin Municipal Airport is a vital component of economic development in the City. The Fund receives revenue from rentals, tie down fees, sale of gasoline and jet fuel and support from General Fund revenues.



FUND STRUCTURE



Modified Accrual Basis: is the method under which revenues and other financial resource increments are recognized when they become both “measurable” and “available to finance expenditures in the current period.” “Available” means collectable in the current period or soon enough thereafter to be used to pay the liabilities of the current period.



Accrual Basis: indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).



**FY 18-19
BUDGET**

SUMMARY OF ALL BUDGETED FUNDS

TOTAL BUDGET SUMMARY

	2018-19 PROPOSED	EXPENDITURES	2018-19 PROPOSED
REVENUE			
General Property Tax	\$ 7,997,114	Legislative	\$ 145,149
Other Local Taxes	\$ 5,477,800	General Gov't	\$ 2,590,249
Permits, Fees, Licenses, Etc.	\$ 226,450	Judicial	\$ 1,373,975
Fines and Forfeitures	\$ 35,000	Public Safety	\$ 6,780,039
Use of Money and Property	\$ 257,358	Public Works	\$ 2,642,524
Charges for Services	\$ 1,861,379	Health & Welfare	\$ 145,958
Miscellaneous Revenue	\$ 1,230,237	Recreation & Culture	\$ 810,218
Recovered Costs	\$ 452,400	Community Develop.	\$ 404,002
Shared Expenses	\$ 188,811	Misc.-Non Departmental	\$ 756,000
Non-Categorical Aid: State	\$ 1,618,897		\$ 15,648,114
Categorical Aid: State	\$ 2,046,988		
Categorical Aid: Federal	\$ -	Transfer To Funds	\$ 7,534,873
Transfers From Electric Fund	\$ 1,448,510		
Transfer from Solid Waste Fund	\$ 112,345		
Transfer from Water & Sewer Fund	\$ 173,683		
Use of Restricted Fund Balance	\$ -		
Use of Unassigned Fund Balance	\$ 56,015		
TOTAL GENERAL FUND	\$ 23,182,987	TOTAL GENERAL FUND	\$ 23,182,987
		General Fund Net of Transfers	\$ 15,648,114
Schools - Operations -Local Funds	\$ 164,770		
Schools - Operations -Local Appropriation -Base	\$ 5,207,395		
Schools - Operations -State & Federal Aid	\$ 11,169,392	Education Fund	\$ 16,541,557
Subtotal - School Operating Fund	\$ 16,541,557	Cafeteria	\$ 821,472
Schools- Cafeteria & Textbook Fund - State, Federal	\$ 1,031,135	Textbook	\$ 209,663
SCHOOL OPERATIONS	\$ 17,572,692	SCHOOL OPERATIONS	\$ 17,572,692
Social Services Fund - State Aid	\$ 528,479	Administrative, Foster Care, Eligibility and Other Social Services Functions	\$ 1,875,334
Social Services Fund - Federal Aid	\$ 829,089		
Transfer from General Fund	\$ 517,766		
SOCIAL SERVICES	\$ 1,875,334	SOCIAL SERVICES	\$ 1,875,334
State Aid	\$ 121,699	Mandated Services	\$ 150,000
Transfer from General Fund	\$ 76,571	Local Medicaid Match	\$ -
		Administrative	\$ 48,270
COMPREHENSIVE SERVICES	\$ 198,270	COMPREHENSIVE SERVICES	\$ 198,270



**FY 18-19
Budget**

SUMMARY OF ALL BUDGETED FUNDS

	2018-2019 REVENUE	2018-2019 PROPOSED	EXPENDITURES	2018-2019 PROPOSED
			Water Operations	916,136
Sale of Water		1,400,000	Sewer Operations	299,972
Sewer Service Fees		1,850,000	Wastewater Treatment Operations	694,964
Sewage Treatment Fees		88,000	Transfers to General Fund	568,732
Miscellaneous		60,000	Transfer to Capital Fund	674,980
Use of Fund Balance		122,837	Debt Service	366,053
TOTAL WATER & SEWER FUND		3,520,837	TOTAL WATER & SEWER FUND	3,520,837
			Waste Collection & Disposal	329,400
Waste & Collection Disposal Fees		1,309,481	Other Operating Expense	375,896
Miscellaneous Revenue		4,000	Transfers to General Fund	371,737
			Transfer to Capital Fund	230,000
			Debt Service	6,448
TOTAL SOLID WASTE FUND		1,313,481	TOTAL SOLID WASTE FUND	1,313,481
			Operating Expenses	226,075
Local Revenue		128,000	Transfers to General Fund	25,515
Federal & State Revenue		205,250	Capital Outlay	12,500
			Transfer to Capital Fund	200,000
Transfer from General Fund		130,840		
TOTAL AIRPORT FUND		464,090	TOTAL AIRPORT FUND	464,090
			Operating Expenses	1,958,407
			Cost of Energy	11,306,167
Sale of Energy Fuel Adjustment		1,572,741	Capital Outlay	394,166
Sale of Electric Energy		14,298,380	Transfer to General Fund	2,054,925
Miscellaneous Revenue		372,341	Transfer to Capital Fund	200,000
			Debt Service	329,797
TOTAL ELECTRIC FUND		16,243,462	TOTAL ELECTRIC FUND	16,243,462
			School Fund Debt Principal	602,007
			School Fund Debt Interest	124,377
Transfers from General Fund - School		662,084	School Fund Debt Administrative Fees	3,700
Transfers from General Fund - General		404,707	General Fund Debt Principal	153,000
Interest Income		68,000	General Fund Debt Interest	248,207
Debt Service Reserves		-	General Fund Debt Administrative Fees	3,500
TOTAL DEBT SERVICE FUND		1,134,791	TOTAL DEBT SERVICE FUND	1,134,791
			Operating Expenses	191,550
Rents & Program Fees		125,000	Payments to Economic Development	125,000
Transfer from General Fund Operations		66,550		
Transfer from GF-Joint Economic Development		125,000		
TOTAL ECONOMIC DEVELOPMENT FUND		316,550	TOTAL ECONOMIC DEVELOPMENT FUND	316,550
TOTAL CITY FUNDS		65,822,494	TOTAL CITY FUNDS	65,822,494



**FY 2018-19 BUDGET BY FUND
PRIOR YEAR COMPARISON**

AS OF 3/27/18	FY 17-18 ADOPTED	FY 17-18 AMENDED	City Manager Recommended FY 18-19	Variance over FY 18-19 Amended	Variance (%)	Variance Over FY 18-19 Adopted	Variance (%)
General Fund*	\$ 16,163,155	\$ 16,798,347	\$ 15,648,114	\$ (1,150,233)	-6.85%	(515,041)	-3.19%
Water & Sewer Fund	\$ 3,372,500	\$ 3,372,500	\$ 2,845,857	\$ (526,643)	-15.62%	(526,643)	-15.62%
Airport Fund	\$ 248,445	\$ 2,089,689	\$ 264,090	\$ (1,825,599)	-87.36%	15,645	6.30%
Electric Fund	\$ 15,405,786	\$ 15,405,786	\$ 16,043,462	\$ 637,676	4.14%	637,676	4.14%
Solid Waste Fund	\$ 1,424,897	\$ 1,424,897	\$ 1,083,481	\$ (341,416)	-23.96%	(341,416)	-23.96%
Economic Dev. Fund	\$ 313,025	\$ 313,025	\$ 316,550	\$ 3,525	1.13%	3,525	1.13%
School Fund	\$ 15,961,406	\$ 16,552,090	\$ 16,541,557	\$ (10,533)	-0.06%	580,151	3.63%
School Cafeteria Fund	\$ 823,000	\$ 823,000	\$ 821,472	\$ (1,528)	-0.19%	(1,528)	-0.19%
School Textbook Fund	\$ 114,770	\$ 114,770	\$ 209,663	\$ 94,893	-	94,893	-
Social Services	\$ 1,797,143	\$ 1,830,273	\$ 1,875,334	\$ 45,061	2.46%	78,191	4.35%
Comprehensive Services	\$ 226,362	\$ 226,362	\$ 198,270	\$ (28,092)	-12.41%	(28,092)	-12.41%
School Debt Service	\$ 681,734	\$ 681,734	\$ 730,084	\$ 48,350	7.09%	48,350	7.09%
General Fund Debt Service	\$ 452,164	\$ 452,164	\$ 404,707	\$ (47,457)	-10.50%	(47,457)	-10.50%
TOTAL	\$ 56,984,387	\$ 60,084,637	\$ 56,982,641	\$ (3,101,996)	-5.16%	\$ (1,746)	0.00%

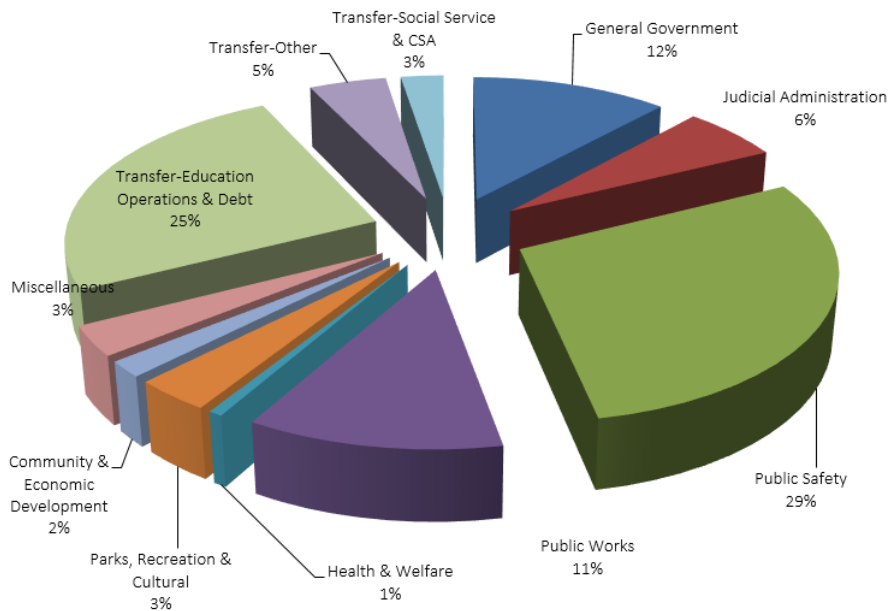
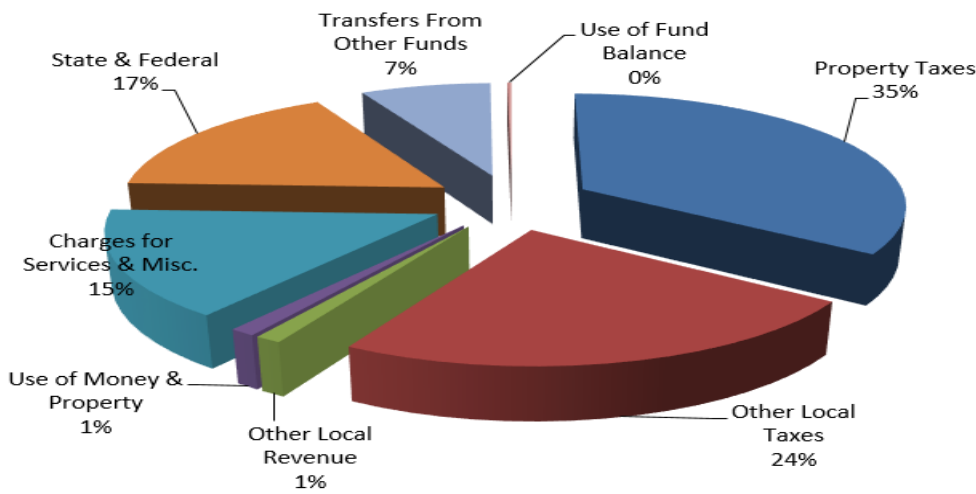
*Budget is prior to transfers to other funds

2017-18 Primary Budget Major Amendments – General Fund	Amount
Capital Projects Carryover	\$204,978
Capital Project Funding	355,895
E911 Generator	205,000
TOTAL	\$765,873



WHERE THE MONEY COMES FROM

GENERAL FUND SUMMARY



WHERE THE MONEY GOES



FY 2018-2019 Budget

Section 2

FINANCIAL POLICIES & POSITION SUMMARY

- ❖ General Fund Financial Policies (Fund Balance, Revenue, Budget and Debt Administration)
- ❖ Table of Authorized Positions
- ❖ Analysis of Personnel Changes



Financial Policies

The City of Franklin has a responsibility to its citizens to account for public funds, to manage finances wisely, and to allocate resources efficiently and effectively in order to provide the services desired by the public. The primary objective of establishing Financial Management Policies is to provide a framework within which sound financial decisions may be made for the long term betterment and stability of the City.

OVERALL GOALS

- ❖ To ensure the City's sound financial condition at all times in:
 - 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
- ❖ Adherence to City Charter and Code and the Code of the Commonwealth of Virginia.
- ❖ Adherence to the best accounting and management practices in conformity with generally accepted accounting procedures as applied to governmental units.

DEFINITIONS

Assigned Fund Balance: amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. Fund Balance may be assigned either through the encumbrance process as a result of normal purchasing activity (which includes the issuance of a purchase order), or by the City Manager or his/her designee.

Capital Project Fund: Accounts for capital improvements financed from bond issues, special assessments and certain grants.

Cash Balance: The sum of cash and investments of an accounting fund.

Committed Fund Balance: amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of City Council. Formal Council action includes designations of funds to be held for a specific purpose in future fiscal years and budget amendments to carry forward appropriations that were unexpended at fiscal yearend.

Debt Service Fund: Accounts for repayment of debt.

Enterprise Funds: Account for activities for which a fee is charged to external users for goods and services. The Solid Waste Fund, Water & Sewer Fund, Airport Fund, and the Electric Fund are enterprise funds.

General Fund: The City's primary operating fund that accounts for City services not otherwise accounted for in a separate fund.

Non-spendable Fund Balance: Non-spendable Fund Balance includes amounts that cannot be spent because they are either not in spendable form such as inventories, pre-pays, or receivables that are reasonably expected to not be collected in the next year; or they are legally or contractually required to be maintained intact.

Restricted Fund Balance: Restricted fund balance includes amounts that have constraints placed on their use by external sources such as creditors, grantors, contributors, laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

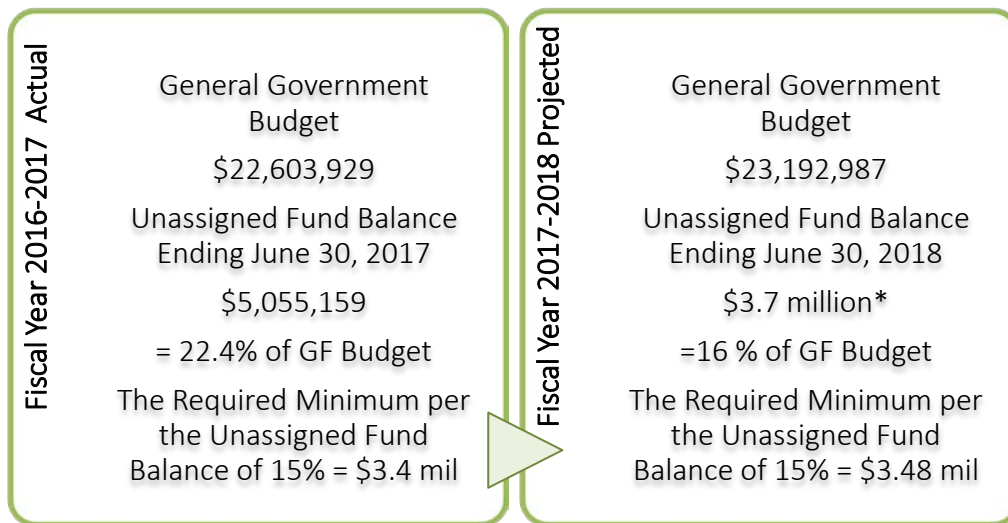
Special Revenue Funds: Account for proceeds of designated revenue sources used to finance specific activities.

Temporary Borrowing: Loan from one fund to another fund due to temporary cash shortage with the expectation of repayment within 12 months. Not considered legal debt.

Unassigned Fund Balance: The portion of fund balance, calculated in accordance with generally accepted accounting principles that is not in another category.

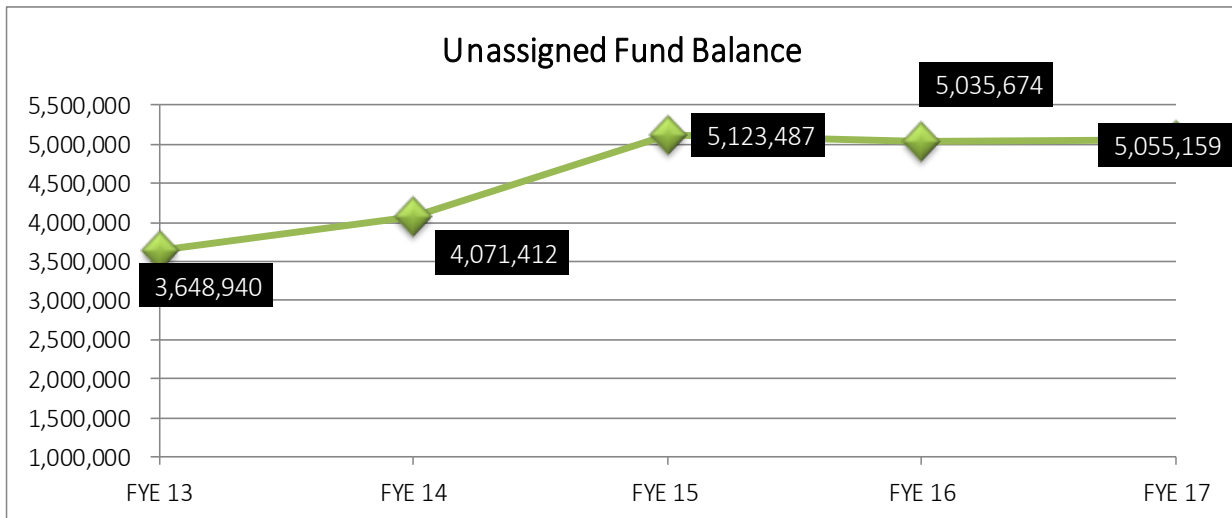
MINIMUM UNASSIGNED FUND BALANCE (NET ASSETS) POLICY

In order to avoid service disruptions that otherwise could arise from revenue shortfalls or unanticipated expenditures, the following range for unassigned fund balances (or unrestricted net assets) should be maintained at the end of each quarter. For the purpose of policy compliance evaluation, the below is shown as of the end of the fiscal year:



*Policy Evaluation: The FY 2017-2018 projected unassigned fund balance at June 30, 2017 is yet to be determined but is expected to meet or exceed the minimum policy guidelines as illustrated.

Below is a history of the City’s Unassigned Fund Balance from June 30, 2013 through June 30, 2017. Since FY 2013, the City’s unassigned fund balance has grown from \$3.65 million to a balance of \$5.06 mil at June 30, 2017.



RESTORATION OF MINIMUM CASH OR UNASSIGNED FUND BALANCES

Should the cash balance or the unassigned fund balance fall below the target levels, the City Manager will prepare and present a plan for restoration to the targeted levels. If a target level is not met or anticipated not to be met, a line item will be included in the fund’s expense section to budget a minimum of 2% of the upcoming projected budget revenues until the targeted levels are met.

EXCESS UNASSIGNED FUND BALANCES (NET ASSETS)

In the event the unassigned fund balance exceeds any established maximum balance requirements in the General Fund or Enterprise Funds at the end of a fiscal year, the excess may be used in one or a combination of the following ways: (a) Retirement of existing debt; (b) One-time expenditures that do not increase recurring operation costs that cannot be funded through current revenues; [An example would be replacement of capital equipment or payment to a capital improvements project that would reduce the future debt of the City. Another example of a one-time expenditure would be refunds of a portion of specific revenue collected]; and, (c) Establishment of reserves for risk management, equipment replacement, capital projects, emergencies or disaster recovery.

POLICY ON THE ORDER OF SPENDING RESOURCES

The City considers restricted fund balance to be spent when expenditure is incurred for purposes for which restricted and unrestricted fund balance are available unless prohibited by legal documents or contracts. When expenditure is incurred for purposes for which committed, assigned or unassigned

amounts are available, the City considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.

REVENUE POLICIES

- ❖ Reassessment of real property will be made every two years
- ❖ The City will monitor all taxes to ensure they are equitably administered and are collected in a timely manner
- ❖ User Fees and Charges will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in the method and levels of service delivery.
 1. Rental of City Properties will be reviewed annually and compared to market rates.
 2. Building permit and inspection fees will be reviewed annually.
 3. Recreation program charges will be reviewed annually.
- ❖ Where possible the City will institute user fees and charges for specialized programs and services based on the cost of a particular service. Rates will be established to recover operational as well as capital or debt service costs.
- ❖ Revenue Shortfalls: In the event it is determined that revenues for the fiscal year will fall short of anticipated amounts, the City Manager shall provide Council with a plan for expenditure reductions and/or revenue enhancements in the current year to mitigate the anticipated shortfall.
- ❖ Revenues from fees and charges will be reviewed annually and compared with surrounding localities to determine whether they are fair and equitable and in-line with services provided.

DEBT MANAGEMENT POLICIES

The Commonwealth of Virginia imposes a legal limit of 10 percent of the assessed valuation of taxed real property as a ceiling on the amount of general obligation borrowings a municipality may incur. While this is the legal limitation, the City is well aware it cannot take on expenditures beyond its fiscal means of affordability.

- ❖ General Debt Service Expense should not exceed 10% of the General Fund Expenses.
- ❖ Net general debt as a percent of taxable real estate valuations should not exceed 5%.
- ❖ Debt Service for Enterprise Funds should not exceed 20% of the Funds' annual expenses.

In determining general obligation debt limitations, certain classes of indebtedness may be excluded, including revenue anticipation notes maturing in one year or less, general obligation bonds payable from a specified revenue producing undertaking [as long as the undertaking is self-supporting], and capital leases and revenue bonds. The City's enterprise operations for Electric Fund and Water and

Sewer Fund bonded debt are a combination of self-supporting, general obligation and revenue bonds.

When the City finances capital improvements or other projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects.

2017 General Debt Service as a Percentage of
*General Fund Expenses = 4.03%
*calculation represents payment of annual principal and interest obligation

2018 Projected General Debt Service as a Percentage of
*General Fund Expenses = 4.68%
*calculation represents payment of annual principal and interest obligation

2017 Net Bonded Debt as a Percentage of Taxable Real Estate – 2.40%

Enterprise Funds
Debt Service as a percentage of annual expenses for the Water & Sewer, Electric and Solid Waste Funds is less than 4.0%, well below the minimum policy guideline.

Policy Evaluation: The City is in compliance with its debt management policy guidelines for all debt funds.

BUDGET DEVELOPMENT AND BUDGETARY CONTROLS

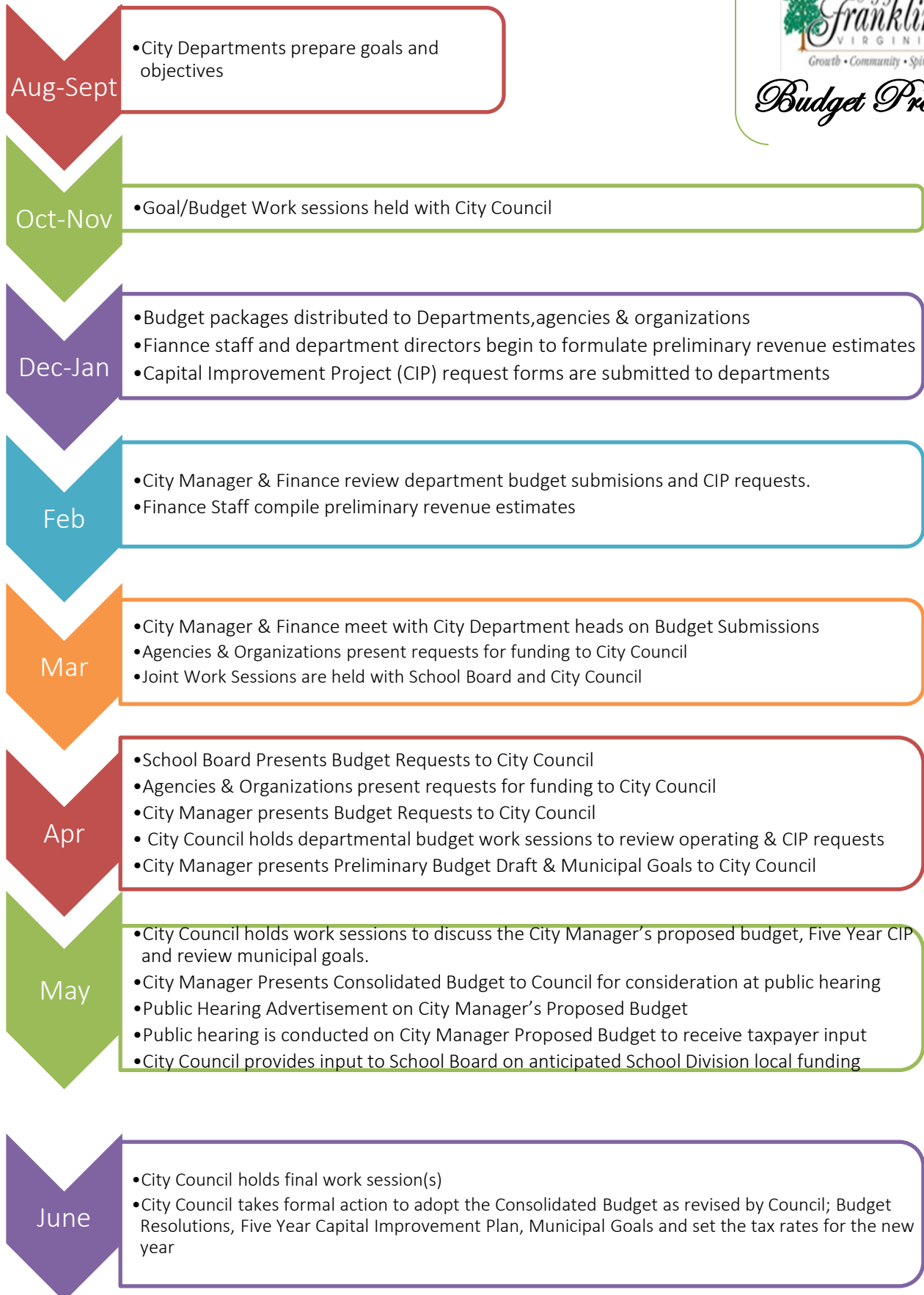
The City utilizes the following procedures in establishing the budgetary data reflected:

- ❖ The budget is formulated from estimates of revenues and expected expenditures from various departments. Line item detail of the various local, state and federal revenue sources is used to project current year estimated actual revenue, and anticipated revenue for the following year. Trend analysis, evaluation of current economic conditions and actions by the State legislature serve as the basis for projecting the ensuing year budget.

- ❖ The City also develops a Five Year Capital Improvement Plan to adequately address capital needs in the City and a proposed plan for financing projects. A recommended CIP is presented to City Council during presentation of the Operating Budget and adopted simultaneously. The first year of the CIP is incorporated into the City Manager's proposed operating and capital budget.
- ❖ At least 60 days prior to June 30, the City Manager submits to City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. The budget submitted to Council must be in balance, meaning expenditures recommended by the City Manager must not exceed the estimated revenue.
- ❖ Budget work sessions are held in which the various departmental proposed budgets are presented to City Council. This is a process which enables Council to make informed budgetary and financial planning decisions.
- ❖ City Council then holds a public hearing(s) on the proposed budget. Notice of such public hearing is advertised in the local newspaper not less than seven days prior to the hearing.
- ❖ The budget must be approved by a majority vote of City Council and legally adopted before July 1. A budget resolution is approved by City Council that formally adopts the budget by the various funds, levies the tax rates for the new fiscal year and sets various fees for City services.
- ❖ Additional appropriations may be made by City Council only if there is an undesignated fund balance or additional funding becomes available.
- ❖ Department Heads are responsible for managing departmental budgets within the total appropriated budget. Department heads shall prepare budget amendments for expenditures over a budgeted line item by more than \$20,000. The City Manager is authorized to transfer budgeted amounts within departments up to \$20,000. Expenditures over the original budget of any department must be approved by City Council. Transfers over \$20,000 must also be approved by City Council. The School Board is authorized to transfer budgeted amounts within the school system's categories. However, amendments to the School System budget (additional appropriations) require approval of City Council.
- ❖ Appropriations lapse on June 30 for all city units.



Budget Process





*Position
Summary*

TABLE OF AUTHORIZED POSITIONS

Function/Program	FY 2018-2017 Proposed	FY 2017-2018 Adopted	Net FTE Change
GENERAL FUND			
City Manager	2	2	0
City Attorney	1	1	0
Human Resources	2	2	0
Treasurer	5	5	0
Commissioner of Revenue	5	5	0
Finance	5	5	0
Finance-Utility Billing	3.5	3	-0.5
Registrar	1.5	1.5	0
Information Technology	<u>1</u>	<u>1</u>	0
Total General Government Administration	26	25.5	0.5
Police	33	33	0
E-911 Communications	10.5	10.5	0
Animal Control	1.5	1.5	0
Fire & Rescue - EMS	27	27	0
Inspections	<u>7</u>	<u>7</u>	0
Total Public Safety Administration	79	79	0
Public Works-Streets	16	16	0
Public Works - Garage	4	4	0
Public Works - Refuse collection	0	0	0
Public Works-Bldgs & Grounds	<u>10</u>	<u>10</u>	0
Total Public Works Administration	30	30	0
Park and Recreation	3.5	3.5	0
Senior Program	1	1	0
Library	0.5	0.5	0
Total Parks & Recreation	5	5	0
Community Development & Stormwater Mgt.	2	2	0
Downtown Development	1	1	0
Total Community Development	3	3	0
TOTAL GENERAL FUND	143	142.5	0.5
Social Services	23	23	0
Economic Development - Incubator	0.5	0.5	0
Water & Sewer	13	13	0
Solid Waste	8	8	0
Electric Fund	16	16	0
Airport	<u>2</u>	<u>2</u>	0
TOTAL NON GENERAL FUND	62.5	62.5	0
TOTAL POSITIONS - ALL FUNDS	205.5	205	0.5



*Position
History*

PERSONNEL CHANGE ANALYSIS

The Fiscal Year 2018-2019 Proposed Budget calls for an increase of 1.5 in total net full time equivalent positions. An 12 year history of the City's budgeted full time positions is shown below in table 1.

HISTORY OF FULL TIME EQUIVALENT POSITIONS AS OF JUNE 30

Table 1.

FUND	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General	143	142.5	141	141	144	142	145	139	132	129	130	134	146
Social Services	23	23	23	23	22	22	20	20	19	19	20	18	19
Electric	16	16	16	16	16	16	16	14	14	16	15	20	20
Water & Sewer	13	13	13	13	13	16	13	13	16	14	14	16	16
Airport	2	2	2	2	2	2	2	2	2	2	2	2	2
Solid Waste	8	8	8	8	8	8	0	0	0	0	0	0	0
Economic Development	.5	.5	.5	.5	1	1	1	1	Na	Na	Na	Na	Na
TOTAL	205.5	205	203.5	203.5	206	207	197	188	183	178	182	185	204



FY 2018-2019 Budget

Section 3

ANALYSIS OF THE GENERAL FUND

- ❖ Revenue Assumptions, Analysis & Descriptions
- ❖ Summary of Revenue Changes from Prior Year
- ❖ Expenditure Assumptions, Analysis & Descriptions
- ❖ Summary of Expenditure Changes from Prior Year
- ❖ General Fund Highlights by Function
 - Legislative, General & Financial Administration
 - Judicial Administration
 - Public Safety
 - Public Works
 - Health & Welfare
 - Parks & Recreation
 - Community Development
 - Non Departmental



Revenue Assumptions

GENERAL FUND REVENUE ANALYSIS FY 2018-19 ANNUAL OPERATING BUDGET

INTRODUCTION

There are numerous revenue items in the General Fund Budget. This section summarizes the revenue categories and offers insight on the items that are the major producers of City resources. There are many economic and structural factors that determine the amounts of revenue that the City can expect to receive in any fiscal year. Economic variables that drive many of the revenues include short and long term interest rates, consumer confidence, retail sales, housing demands, and fuel prices. Other determinants include policies and formulas developed by the State to distribute educational, public safety, social service, and other funds as well as regulations on the establishment and administration of local taxes and fees.

Several factors were considered as part of the revenue projections for the upcoming fiscal year. Economic conditions are projected to show moderate recovery in select areas of the local economy. The City has been in a conservative mode in budgeting for revenues indicative of the economy such as meals, lodging and sales taxes and business license fees. Some of these revenue sources are showing signs of growth that are consistent with the performance of the current fiscal year.

While the State in large part recognizes its obligation to reimburse localities for State responsible functions, it does not provide the necessary funding nor reduce the service requirements. Even though the State eliminated the “Reduction in State Aid to Localities” beginning in FY 2015-2016, funding required by localities to adequately fund state supported operations continue to grow without a corresponding equivalent increase in state funding. The City receives little funding from the Federal Government outside of general government grant related activities and support for Social Services and Education programs (non General Fund).

	FY 17-18 Budget	FY 18-19 Proposed	Change	FY 18-19 Percent of Budget
Property Taxes	\$ 7,457,635	\$ 7,997,114	\$ 539,479	7.2%
Other Local Taxes	\$ 5,543,300	\$ 5,477,800	\$ (65,500)	-1.2%
Permits, Fees, Fines & Licenses	\$ 584,604	\$ 261,450	\$ (323,154)	-55.3%
Use of Money & Property	\$ 225,447	\$ 257,358	\$ 31,911	14.2%
Charges for Service	\$ 1,433,821	\$ 1,861,379	\$ 427,558	29.8%
Miscellaneous & Revenue Sharing	\$ 1,698,686	\$ 1,682,637	\$ (16,049)	-0.9%
State & Federal	\$ 4,252,603	\$ 3,854,696	\$ (397,907)	-9.4%
Transfers From Other Funds	\$ 1,689,927	\$ 1,734,538	\$ 44,611	2.6%
Proceeds from Loans	\$ 205,000	\$ -	\$ (205,000)	-100.0%
Use of Restricted Fund Balance	\$ 58,743	\$ -	\$ (58,743)	.
Use of Unassigned Fund Balance	\$ 1,119,236	\$ 56,015	\$ (1,063,221)	-95.0%
TOTAL REVENUE	\$ 24,269,002	\$ 23,182,987	\$ (1,086,015)	-4.5%

Approximately 58% of General Fund revenues are derived from taxes; 34% from real estate and personal property taxes and 24% from other local taxes such as meals, sales, cigarette, lodging and license taxes. The next largest source is revenue from the State (both categorical and non-categorical aid such as state reimbursement for shared expenses, HB 599 funds for police, street and highway maintenance funds and the state PPTRA reimbursement). A complete analysis of all revenue sources is included in the following section (Revenue Analysis and Descriptions).

The General Fund provides for the basic services extended to all residents and businesses in the City, including public safety, streets, recreation, library, court services, community development and general administration. It also includes significant contributions to the operation of the Franklin City Public School System, constitutional offices and other community organizations. Most General Fund Services are non-revenue producing, thereby requiring the use of ad valorem property taxes and other General Fund related revenue sources to provide funding. The Electric Fund provides significant support of General Fund operations through an inter-fund transfer in lieu of taxes and a City Council established appropriation of \$1.439 million annually which reduces pressure on the property tax.

The General Fund revenues are divided into the following categories: property taxes, other local taxes, licenses, permits and fees, fines and forfeitures, revenue from use of money & property, charges for services, transfers from other funds, miscellaneous revenue and recovered costs, non-categorical state aid, and categorical aid (shared expenses), other state and federal grants and prior year surplus and transfers.



*Revenue Analysis
& Descriptions*

General Property Taxes are one of the major revenue sources for the General Fund and include *real estate, public service, personal and business property taxes*, and taxes on *machinery & tools*. Analyzing the cumulative tax values of all types of property on which the City levies a tax, the total City tax base for 2018 is projected to be \$626,732,193. A history of total property values by type is shown in Table 1.

2018 PROJECTION OF TAXABLE PROPERTY VALUES

Real Estate	Personal Property	Machinery & Tools	Public Service	Total
\$ 549,796,246	\$ 68,396,837	\$ 1,000,717	\$ 7,538,393	\$ 626,732,193

*Assessed Value of Taxable Property
Last Ten Fiscal Years Ended June 30th*

Year	Real Estate	Personal Property	Machinery and Tools	Public Service Corporations		Total
				Real Estate	Personal Property	
2017	549,919,346	68,995,362	994,840	6,885,844	9,872	626,805,264
2016	550,548,631	61,007,684	970,081	6,771,272	14,362	619,312,030
2015	546,840,453	60,195,857	928,666	6,551,183	43,818	614,559,977
2014	571,544,231	59,269,598	3,136,696	6,588,695	77,003	640,616,223
2013	550,495,439	55,575,941	2,993,303	6,927,392	13,914	616,005,989
2012	606,470,410	55,398,273	3,032,569	7,371,365	16,575	672,289,192
2011	629,410,310	57,061,332	3,018,957	7,761,879	42,224	697,294,702
2010	671,857,100	59,307,993	2,909,231	7,646,642	27,151	741,749,017
2009	561,634,400	57,716,863	573,729	8,480,797	39,340	628,445,129
2008	567,081,965	62,652,410	703,167	6,596,676	21,591	637,055,809

Source: Franklin City Annual Financial Report 6/30/17 and 2018 Projections from the Commissioner of the Revenue

Table 1

FY 2018-2019 TAX RATE RECOMMENDATION

Tax (per \$100 of assessed value)	FY 17-18	FY 18-19 Proposed	Prior Year Change
Real Estate	\$0.99	\$1.04	\$0.05
Real Estate (Downtown Tax District)	\$1.23	\$1.28	\$0.00
Personal Property	\$4.50	\$4.50	\$0.00
Machinery & Tools	\$2.00	\$2.00	\$0.00
Public Service(Real Estate & Personal Property)	\$0.99 /\$4.50	\$1.04/\$4.50	\$0.00 Real Estate
Personal Property Tax Relief Percentage	50%	50%	(2.00%)

Table 2

PROPOSED TAX RATE:

The current real estate tax rate is \$0.99 per \$100 of assessed value. The FY 2018-2019 budget proposes an increase of \$0.05 per \$100. The City’s ten year tax rate history is depicted on the table that follows:

**10 Year Tax Rate History
(per \$100 of assessed value)**

Fiscal Year	Real Estate	Downtown District*	Personal Property	Machinery & Tools	Public Service (RE/PP)
2017-18	\$0.99	\$1.23	\$4.50	\$2.00	\$0.99/\$4.50
2016-17	\$0.99	\$1.23	\$4.50	\$2.00	\$0.99/\$4.50
2015-16	\$0.99	\$1.23	\$4.50	\$2.00	\$0.99/\$4.50
2014-15	\$0.96	\$1.20	\$4.50	\$2.00	\$0.96/\$4.50
2013-14	\$0.90	\$1.14	\$4.50	\$2.00	\$0.90/\$4.50
2012-13	\$0.77	\$1.01	\$4.50	\$2.00	\$0.77/\$4.50
2011-12	\$0.77	\$1.01	\$4.50	\$2.00	\$0.77/\$4.50
2010-11	\$0.77	\$1.01	\$4.50	\$2.00	\$0.77/\$4.50
2009-10	\$0.77	\$1.01	\$4.50	\$2.00	\$0.77/\$4.50
2008-09	\$0.90	\$1.14	\$4.50	\$2.00	\$0.90/\$4.50

*Table3. *The Real Estate Tax Rate for the Downtown District is \$0.24 in addition to the City’s tax rate.*

Real Estate Tax Relief Program for the Elderly or Disabled - To counter the cost of real estate taxes for eligible citizens with fixed incomes, the City has established a program to fully or partially exempt elderly or disabled homeowners in Franklin based upon income limits and age. In Tax Year 2017, the tax relief amount for the elderly was \$29,248 and \$17,365 for qualifying disabled veterans.

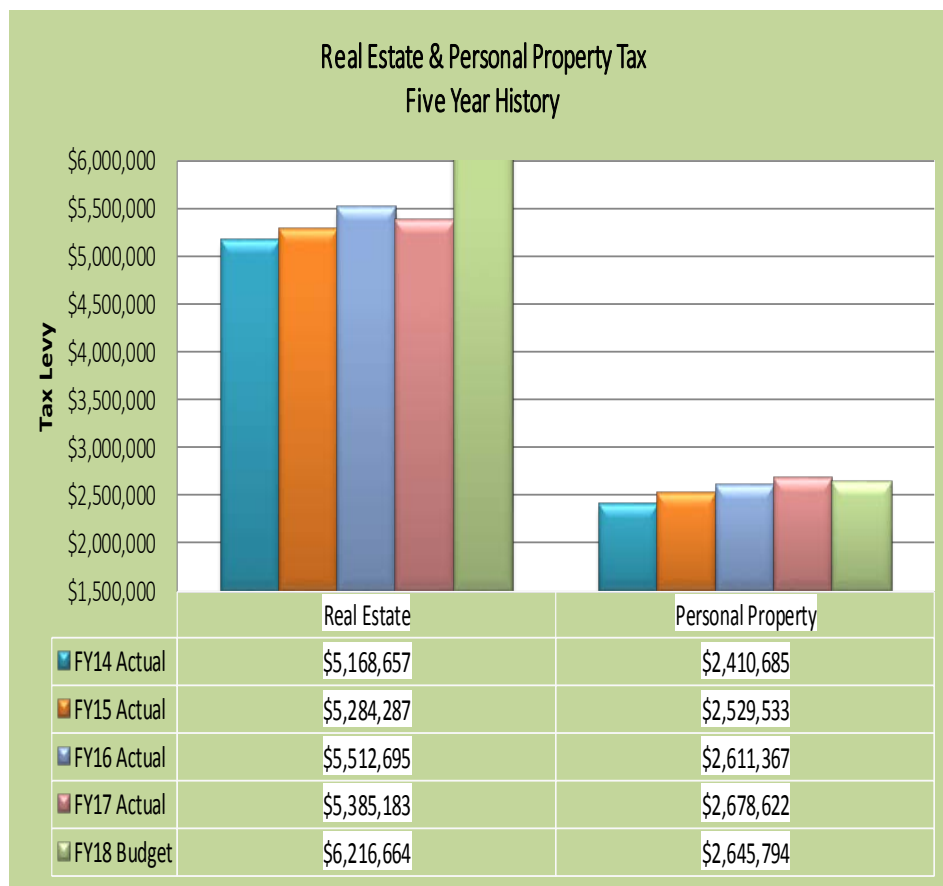
Personal property tax revenue is budgeted at \$1,555,700, an decrease of 2.6% or \$41,197 below the FY 2017-2018 budget based on the current tax rate of \$4.50 per \$100 of assessed value. Since 1999, the Commonwealth of Virginia has reimbursed localities in Virginia for a portion of the levy included in the personal property tax on vehicles as authorized by the Personal Property Tax Relief Act (PPTRA). Beginning in 2006, the State began to reimburse localities a fixed amount based on the 2004 level of State reimbursement. For the City of Franklin, this totals \$1,048,897. The PPTRA rate for FY 2018-2019 personal use vehicles is estimated to be 50% which is the same rate used in FY 2017-2018. In essence, since the City receives a set value from the State for the Personal Property Tax Relief reimbursement, the City must annually adjust the relief percentage to maintain revenue neutrality.

Disabled Veteran Personal Property Tax Exemption - The City exempts qualified disabled veterans from tax on one vehicle.

Public Service Corporation Taxes constitute the assessment value for all property owned by Public Service Corporations in the City and subject to local taxation. Revenue for FY 2019 is budgeted at \$74,750, a slight increase above current year projections.

Machinery & Tools tax is assessed to machinery and equipment used in manufacturing and processing. The City currently receives a marginal amount of revenue from this tax type. The FY 2018-2019 budget of \$20,000 is slightly lower than current year based on projected actual revenue.

Penalties & Interest – Property Taxes revenue is budgeted at \$130,000, consistent with FY 2017-2018.



Other Local Taxes -This category consists of consumer utility taxes, sales and use taxes, business license fees, cigarette taxes, meals taxes, and lodging taxes.

Every person or business in the City that sells or furnishes a utility service must collect a consumer utility tax from the purchaser of the service. Utility tax is based on residential and commercial usage and is budgeted at \$548,000 for FY 2018-2019, a \$15,000 increase from the FY 2017-2018 budget. However, of this amount, \$85,000 is remitted to Southampton County,

City of Suffolk and Isle of Wight County for the utility taxes paid by utility customers located in these jurisdictions but serviced by Franklin City’s electrical utility company.

Sales & Use Tax is the retail sales and use tax charged and collected by certain businesses on behalf of the Commonwealth of Virginia. The City collects one percent of the 5.0% imposed by the Commonwealth on gross receipts from retail merchants in the City. Sales are indicative of consumer confidence and spending. Collections are estimated at \$1.850 million, a \$23,000 decrease compared to the current budgeted amount. Sales projections are received from the Commonwealth, and are largely predicated upon regional economic growth estimates.

Business license revenue is projected at \$918,000, a \$32,000 decrease compared to the current fiscal year budget. This tax is generally assessed on the gross receipts of businesses in the City depending on the category of the business. A new business must obtain a business license from the Commissioner of Revenue before conducting business in Franklin.

Lodging tax is imposed and levied by the City in the amount of 8% of the total paid for lodging, by or for any transient, to any hotel. The budget for FY 2018-2019 is \$160,000, a \$30,000 increase compared to the current year’s budget.

Restaurant/Meal Tax is assessed on the sales price of prepared food and beverages sold at food establishments in the City. The City imposes a tax of 6.5%. Revenue from meals tax is budgeted at \$1.48 million for FY 2018-2019, a \$40,000 or 2.8% increase from budgeted revenue in FY 2017-2018 based on a full year of new business activity.

Cigarette Tax – The code of Virginia, Section 58.3830 allows for local taxation on the sale or use of cigarettes. The City of Franklin charges \$0.60 per pack of cigarettes. The FY 2018-2019 budget of \$280,000 is \$50,000 or 15.2% lower than the prior year budget based on projected actual receipts for the current fiscal year budget.

Other local tax collected is the remaining local taxes not previously mentioned including bank stock, motor vehicle licenses, local electric consumption tax, right of way use, local probate and recordation taxes as well as penalties and interest. The combined total for these revenues is \$326,800, a \$33,500 decrease from the current year budget. The table below provides a history of revenue received from various local taxes.

Local Tax	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 18-19 Projected	Percent Growth since FY 14-15
Sales	1,800,368	1,767,781	1,799,419	1,873,000	1,850,000	3%
Meals	1,439,601	1,494,137	1,498,567	1,440,000	1,480,000	3%
Lodging	149,166	123,626	141,317	130,000	160,000	7%
Cigarette	373,904	352,199	316,662	330,000	280,000	-25%
Business License	920,118	969,181	959,132	950,000	918,000	0%
Motor Vehicles	195,333	188,080	185,505	172,000	172,000	-12%

License, Permit & Privilege Fee

These revenues are generated from various activities within the City primarily from the issuance of building, electrical and plumbing permits for the City and Southampton County. Other fees are collected for animal licenses, zoning and land use activities and charges. The projected revenue for this category totals \$226,450, a \$321,154 decrease from the previous year budget. The decrease is primarily attributable to the decreased permit fees associated with the solar farm project in Southampton County. The City collects all fees under the Shared Services agreement with Southampton County and a portion of the fees are remitted to the County for their applicable share of expenses less fees collected for services provided in the County. The shared percentage of these revenues varies depending on the use of the services.

Fines and Forfeitures

These collections are the result of charges ordered by the courts for violations of City ordinances, and is projected at \$35,000 for FY 2018-2019, a \$2,000 decrease from FY 2017-2018 budget.

Revenues from Use of Money & Property

Interest earned on investments and revenue received from the rental of City property comprises the category of revenue generated from the use of money and property (agency rental of M. L. King, Jr. Center and Health Department). However, the majority of this revenue source is received from the Department of Social Services under the current Memorandum of Understanding for the reimbursement of building rental and facility operations. The City also receives annual rental payments from the use of City owned land. The FY 2018-2019 proposed budget is \$257,358, a \$31,911 increase from current year's budget.

Charges for Services

This category consists of revenues from fees charged by ambulance services, fire and EMS fees charged to Southampton County, recreation fees, charges for general administrative services provided on the behalf of the City's Enterprise Funds (Water & Sewer, Electric, Airport, and Solid Waste), and other miscellaneous charges. Charges for services will see a slight increase in FY 2018-2019 based on the City's most recent Cost Allocation calculation.

The City's Emergency Medical Services (EMS) Cost Recovery program is designed to obtain reimbursement for the cost of emergency medical services associated with transporting citizens to the hospital by ambulance. Charges for Ambulance Service Fees are based on premiums paid by Medicare, Medicaid and other private insurance for ambulance transport. Charges vary based on the type of service provided and the distance traveled to the hospital. Franklin uses AMB to administer the EMS Recovery Program. FY 2018-2019 projected revenue from this source is \$485,000 based upon actions recently taken by City Council to increase fees and impose a new fee for treatment without transport.

As discussed previously, management recommends a review in the new fiscal year of policies on collection efforts for pursuing and improving outstanding billed but unpaid ambulance service fees. Given the cost of providing emergency medical services, this is one means of lowering the taxpayer burden necessary to provide this important service. User fees are a fairer and equitable means of distributing costs in the fire and emergency services arena. Management also is committed to further pursuing potential jurisdictional partnerships with neighboring localities to also positively impact on city costs without compromising service obligations.

FEES FOR AMBULANCE BILLING SERVICES

	Current Year	Proposed Rates	Change
Advanced Life Support (1)	\$ 650.00	\$ 650.00	\$ -
Advanced Life Support (2)	\$ 800.00	\$ 800.00	\$ -
Basic Life Support	\$ 400.00	\$ 450.00	\$ 50.00
Treatment Without Transport	\$ 380.00	\$ 380.00	\$ -
Mileage Rate to Hospital	\$ 10.25	\$ 10.25	\$ -

Miscellaneous Revenue and Recovered Cost

This category includes primarily revenue sharing received under the City’s Revenue Sharing Agreement with Isle of Wight County. It also includes donations, proceeds from the sale of property, and other unanticipated miscellaneous revenue. Reflected in recovered cost are proposed payments received from Southampton County under the consolidated shared services agreement. The City is slated to receive \$405,000 for all services (personnel and operating) provided to the County as administered by the City net of fees collected from services strictly provided to County residents and businesses. The FY 2018-2019 budget also includes a projected \$375,000 in utility billing fees associated with late payments in accordance with billing and collection policies established in February 2014.

Under a revenue sharing (annexation) agreement, the City receives a percentage of the taxes, primarily machinery & tools, from operations at the International Paper plant site located in Isle of Wight County. Prior to the closure of the mill in 2009, the City consistently received revenue sharing benefits in excess of \$1.0 million annually. This amount was significantly reduced beginning in FY 2010-2011 as a result of the closure. In 2012, a portion of the mill was repurposed and other business interests have located on the campus which results in partial revenue recovery as evidenced by the projected payment for FY 2018-2019 of \$720,000.

History of Revenue Sharing Payments from Isle of Wight County

2008-2009	\$ 1,274,706
2009-2010	\$ 1,283,291
2010-2011(1)	\$ 409,232
2011-2012	\$ 1,193,025
2012-2013	\$ 227,529
2013-2014	\$ 540,850
2014-2015	\$ 699,141
2015-2016	\$ 709,170
2016-2017	\$ 717,304
2017-2018 (2)	\$ 720,000

(1) The City took a hit in FY 2010-2011 to correct the accounting for the receipt of the revenue sharing payment to agree with Isle of Wight distribution period; this helped the City to realize revenue in the year subsequent to the plant closing in which a significant reduction of revenue occurred.

(2) Reflects current year payment from Isle of Wight County.

Shared Expenses

This category consists of reimbursement for shared expenses in which the State provides funding assistance for salaries as determined by the State Compensation Board on an annual basis for specified local officials. The affected offices in this category are the Commissioner of Revenue, Treasurer and Voter Registrar. In FY 2018-2019 the City is expected to receive reimbursements of \$80,715, \$73,096, and \$35,000 respectively for the Commissioner, Treasurer and Registrar offices for a total of \$188,811 in categorical aid. This is a \$7 increase over FY 2017-2018. State support for constitutional officers overall continues to fall short of adequately funding their fair share of operating expenses for FY 2018-2019. The City must fund the remainder of these operating expenses with local resources.

The following table shows the estimated reimbursement along with the FY 2018-2019 recommended budget amount for each office, and the City cost for each:

Department	FY 2018-19 Revenue	FY 2018-2019 Budget	City Costs	City Cost as a % of Budget
Comm of Revenue	\$ 80,715	\$ 287,663	\$ 206,948	72%
Treasurer	\$ 73,096	\$ 341,049	\$ 267,953	79%
Registrar	\$ 35,000	\$ 128,434	\$ 93,434	73%
Total	\$ 188,811	\$ 757,146	\$ 568,335	75%

State Revenues (Non-Categorical Aid)

This category includes funding for PPTRA tax reimbursement, communication taxes, recordation taxes, stock taxes, and auto rental taxes. The FY 2018-2019 budget is \$1,618,897, a decrease of \$25,000 compared to the current year budget.

State Revenues (Categorical Aid)

This section includes funding for a variety of city functions and state grants, the largest being *street and highway maintenance funds* followed by *599 funds for Law Enforcement*. Revenue for street & highway maintenance is received from the Virginia Department of Transportation for the City's maintenance of primary and secondary roads based on a formula including reimbursement rate and locally maintained lane miles. The street and highway maintenance budget for FY 2018-2019 is \$1.574 million, a \$123,000 decrease from the current year budget. The City's police department recovers some of its costs from the "599 funds" distributed by the Commonwealth of Virginia. The budget for these funds for FY 2018-2019 remains unchanged at \$417,544.

Federal Revenue

Federal revenue represents monies received by the City from various federal grant programs. Grants associated with the General Fund are normally appropriated upon notification and/or receipt of the grant award. The amount of federal funds for FY 2017-2018 is minimal when compared to prior years which were by comparison based on the receipt of SAFER grant funds for additional Fire/EMS personnel.

Use of Restricted & Unassigned Fund Balance

A fund balance is created when revenue exceeds expenditures in prior fiscal years and should not be considered a continuing income source and particularly not for recurring operating expenditures. A portion of fund balance may be appropriated in subsequent years to meet expenditure requirements. Due to reductions in unassigned fund balances or reserves experienced in prior years, management has consistently recommended that the City refrain from significant appropriation of unassigned fund balance except for debt reserve funds created for that purpose, restricted revenues and capital expenditures particularly until reserve levels comfortably exceed minimum policy requirements. In uncertain or difficult times, the value of adequate reserve funds to either meet unexpected needs or take advantage of opportunities cannot be overstated. These funds can also be utilized when balances exceed minimum policy requirements to reduce costs by funding major items on a “pay-as-you-go” basis rather than relying entirely upon borrowing funds in the case of capital projects. This is also a good source for matching funds when grant opportunities are identified. This spending plan is consistent with the long-term goal of maintaining an acceptable minimum reserve while avoiding fluctuations in rates and charges. The budget proposal for FY2018-2019 is built with these principles in mind and does not inappropriately supplement the operating budget. Alternatively, recommendations are typically limited to committed or restricted use funds and unassigned funds for capital items as reflected in the proposed Capital Improvement Budget.

The FY 2018-2019 Budget includes an appropriation of \$56,015 unassigned fund balance which is a \$1,268,221 decrease from the \$1,324,236 appropriated in the current fiscal year.



General Fund Expenditures

INTRODUCTION

The General Fund is comprised of the following categories: Legislative & General Government Administration, Judicial Administration, Public Safety, Public Works, Health & Welfare, Parks, Recreation & Cultural, Planning & Community Development and Non-Departmental.

Provided below are brief highlights of major expenditure adjustments incorporated into the FY 2018-2019 Recommended Operating Budget. Preceding the categorical highlights are “items of interest” that affect the entire general fund budget and may not be necessarily mentioned in the

highlights sections:

- ❖ **Virginia Retirement System (VRS)** - The City currently provides equitable deductions to all groups of employees since the VRS phase in on longer term employees was completed in prior years. The City’s VRS rate will be increased by 1.1% in FY2018-2019. This is the first change since 2016.

Approximately 85% of the City’s full time employees participate in the City’s Health Insurance Plan

- ❖ **Health Care Insurance** – The City currently participates in the State’s Local Choice Program for health insurance. The Local Choice is a pooled program whereby localities similar in size are grouped together. This is intended to increase purchasing power, which reduces cost while shared claims experience offers some protection in years when jurisdictions experience high claims. Trend estimates tend to track lower than the commercial health care market. Overall, the City will experience a 30.8% increase in health insurance costs effective July 1, 2018. Given the amount of the premium increase for FY 2018-2019, management recommended and Council has approved that the impact be shared with the City absorbing 24.7% of the impact.

G-F Increase in City Share of Health Insurance Cost (Includes Early Retirees)	\$220,000 (estimated)
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- ❖ **Worker’s Compensation** - The City participates in the Virginia Municipal League Insurance Program (VMLIP) for its worker’s compensation coverage. VMLIP is a self-insurance pool in the Commonwealth of Virginia and provides auto, property, liability, and workers’ compensation coverage to political subdivisions across Virginia. The FY2018-2019 budget for Worker’s Compensation reflects updated premium amounts based on the most recent evaluation of rates for each class of worker by VML. The City experienced a “good” year in terms of its worker’s compensation claims experience in the current and previous fiscal years. As a result, the actual budget for most departments are expected to see a decrease.
- ❖ **Salary Adjustments** – The proposed budget does not recommend any layoffs, furloughs or pay reductions but does require some provision for vacancy savings in certain departments with current unfilled positions. A salary increase in the form of a COLA is proposed for FY 2018-2019 in the General Fund with exempt employees recommended to receive a 1% increase and non-exempt employees to receive a 2% increase effective with the first payroll in July, 2018. These salary increases will help offset the health insurance cost increases that employees will incur in FY2018-2019. The chart that follows provides a history of salary adjustments for the past twelve years.

TOTAL FY18-19 Salary & Benefit Cost to Provide COLA: \$120,754
2% to Non-Exempt Employees
1% to Exempt Employees

	COLA	COLA Effective Date	Bonus	Bonus Effective Date	VRS Effective July 1st
FY 06-07	4.0%	7/1/2006			
FY 07-08	4.0%	7/1/2007			
FY 08-09	2.0%	7/1/2008			
FY 09-10	0.0%				
FY 10-11	0.0%				
FY 11-12	1.5%	8/1/2011			
FY 12-13	0.0%		\$500	12/18/2012	1.1%
FY 13-14	2.0%	7/1/2013			1.1%
FY 14-15	0.0%		\$500	12/16/2014	1.1%
FY 15-16	2.0%	9/1/2015			1.1%
FY 16-17	2.0%	12/1/2016			1.1%
FY 17-18	0.0%	12/1/2016			1.1%
FY 18-19 (Non-Exempt)	2.0%				
FY 18-19 (Exempt)	1.0%				

Excludes Any Additional State Raises for Applicable Employees



FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY17-18	BUDGET PROPOSED FY 18-19	VARIANCE \$	VARIANCE %
CITY COUNCIL	\$158,844	\$190,518	\$190,003	(\$515)	-0.3%
CITY MANAGER	\$183,377	\$209,138	\$218,426	\$9,288	4.4%
CITY ATTORNEY	\$191,961	\$190,580	\$164,248	(\$26,332)	-13.8%
MANAGEMENT SERVICES & HR	\$142,036	\$138,854	\$175,847	\$36,993	26.6%
COMMISSIONER OF REVENUE	\$253,857	\$265,609	\$268,915	\$3,306	1.2%
REAL ESTATE ASSESSOR	\$102,554	\$60,725	\$122,405	\$61,680	101.6%
TREASURER	\$264,456	\$301,342	\$333,344	\$32,002	10.6%
FINANCE	\$575,502	\$674,298	\$689,167	\$14,869	2.2%
INSURANCE	\$158,175	\$178,159	\$195,232	\$17,073	9.6%
ELECTIONS	\$123,076	\$159,043	\$176,400	\$17,357	10.9%
INFORMATION TECHNOLOGY	\$700,473	\$270,021	\$262,258	(\$7,763)	-2.9%
TOTAL	\$2,854,311	\$2,638,287	\$2,796,245	\$157,958	6.0%

FY 2018-2019 Highlights

City Council – The FY2018-2019 budget for contributions to various agencies and organizations in the City is \$47,551. Management’s recommendation for FY 2018-2019 is \$4,470 lower than the current fiscal year for all agencies.

City Manager - The FY 2018-2019 budget anticipates increased net costs associated with filling a vacancy mid-year.

City Attorney – The FY 2018-2019 budget reflects a decrease of \$3,639 over the current year budget for professional services.

Human Resources – The FY 2018-2019 budget is comparable to the current year budget.

Commissioner of the Revenue – The increase in the FY 2018-2019 budget is primarily associated with personnel costs related to salaries and fringe benefits changes.

Real Estate Assessor – The 2018-2019 budget reflects the decrease in professional services for the bi-annual property reassessment that was completed in FY 2017-2018.

City Treasurer - The FY 2018-2019 budget is comparable to the current year budget.

Finance – The FY 2017-2018 budget includes increased funding for a part time utility customer service representative, increased postage and temporary part time assistance for succession planning for anticipated retirement.

Insurance – The budget includes increased cost for early retirees not eligible for Medicare on the City's Health Insurance Plan. For all employees covered by the health care plan, the City elected to cover 24.7% of the increase in the employee only cost which is paid by the City. Currently, 19 early retirees are enrolled in the City's health insurance plan. The estimated annual cost to the City is \$202,798. The budget also includes the cost of retirement benefits at 12.08% of base salaries for all full time employees.

Elections – The FY 2018-2019 budget includes net increase maintenance service contract costs of \$3,624 related to firmware & hardware for voting machines, \$3,250 decrease in printing & binding costs, \$8,015 decrease in special payments to officers related to the general elections & dual primaries, \$44,405 decrease in lease payments and \$4,080 net increase in other operating expenses.

Information Technology – The FY 2018-2019 budget includes a \$16,500 decrease in network & operations costs, \$123,515 decrease in capital expenses primarily related to the software upgrade project, and \$5,688 net decrease in other operating expenses.



*Judicial
Administration*



FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY 17-18	BUDGET PROPOSED FY 18-19	Variance \$	Variance %
GENERAL DISTRICT COURT	14,477	18,091	20,775	2,684	15%
JOINT OPERATIONS	255,857	260,242	333,070	72,828	28%
DISTRICT COURT/JUVENILE	86,834	70,070	72,117	2,047	3%
WESTERN TIDEWATER REGIONAL JAIL	921,980	921,980	948,013	26,033	3%
TOTAL	1,279,148	1,270,383	1,373,975	103,592	8%

FY 2018-2019 Highlights

Joint Services – The City shares the cost of court services with Southampton County based on an agreed upon distribution formula of 30% of the total cost. FY 2018-2019 cost increased by 28% largely based on expenditures regarding the Courthouse (basement flooding issues, excessive moisture in building, referendum and new courthouse studies) and costs related to the Sheriff’s Department.

District Court-Juvenile - Includes cost incurred for juvenile detention. No significant changes in total detention expenditures. Actual costs can fluctuate dramatically from year to year based upon services rendered.

Western Tidewater Regional Jail – The City’s cost for FY 2018-2019 for adult prisoner increased due to personnel costs. Participating localities of Franklin, Isle of Wight and Suffolk proportionately absorb their applicable share of jail administration costs.



FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY 17-18	PROPOSED FY 18-19	Variance \$	Variance %
POLICE	2,907,587	3,215,656	3,088,418	(127,238)	-4%
E911 COMMUNICATIONS	617,877	999,117	732,236	(266,881)	-27%
ANIMAL CONTROL	89,071	121,604	104,293	(17,311)	-14%
FIRE & EMERGENCY SERVICES	2,318,161	2,364,011	2,372,190	8,179	0%
BUILDING INSPECTIONS	512,781	518,173	482,902	(35,271)	-7%
TOTAL	6,445,477	7,218,561	6,780,039	(438,522)	-6%

FY 2018-2019 Highlights

Police Department - The FY 2018-2019 budget includes a \$17,300 decrease in professional services, \$91,000 decrease in motor vehicles and \$18,938 net decrease in other operating expenses.

E911 Communications – The FY2018-2019 budget includes \$48,827 increase in personnel costs, \$205,000 decrease in capital outlay, \$118,080 decrease in grant related costs and \$7,372 net increase in other operating expenses.

Fire & Emergency Services – The FY 2018-2019 budget includes \$7,553 net increase in personnel costs and \$626 net increase in other operating expenses.

Building Inspections – The \$35,271 decrease is largely the result of freezing a position vacated due to retirement.



*Public Works
Administration*

Amnesty Week..... Annually in the Months of April & October

FUND - GENERAL	ACTUAL FY16-17	BUDGET FY17-18	BUDGET PROPOSED FY 18-19	VARIANCE \$	VARIANCE %
PUBLIC WORKS - STREETS	\$2,188,881	\$2,057,025	\$1,318,762	(\$738,263)	-35.89%
PUBLIC WORKS - SNOW REMOVAL	\$18,722	\$13,000	\$13,000	\$0	0.00%
PUBLIC WORKS - GARAGE	\$231,137	\$234,602	\$250,342	\$15,740	6.71%
BUILDINGS & GROUNDS	\$1,037,033	\$999,250	\$1,060,420	\$61,170	6.12%
TOTAL	\$3,475,773	\$3,303,877	\$2,642,524	(\$661,353)	-20.02%

FY 2018-2019 HIGHLIGHTS

Public Works Streets – No general operating highlights. The variance is primarily attributable to funding the FY 2018-2019 Capital Improvement Plan.

Public Works Garage – The increase of \$15,740 is primarily attributable to personnel costs.

Building Maintenance - The FY2018-2019 budget includes a \$14,261 increase in personnel costs, \$9,820 increase in contractual grounds maintenance, \$28,555 increase in repairs and maintenance, \$6,980 increase in maintenance service contracts and \$1,554 net increase in other operating expenses.



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FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY17-18	BUDGET PROPOSED FY18-19	VARIANCE \$	VARIANCE %
HEALTH DEPARTMENT	\$110,000	\$110,000	\$110,000	\$0	0.00%
MENTAL HEALTH DISTRICT	\$35,198	\$35,198	\$35,958	\$760	2.16%
TOTAL	\$145,198	\$145,198	\$145,958	\$1,760	1.20%

FY 2018-2019 Highlights

Health Department – The City’s contribution to the Franklin City Health Department remains at \$110,000 for various environmental, family health & nutrition and disease prevention services.

Mental Health District – The proposed expenditures reflect the contribution to the Western Tidewater Community Services Board for community mental health services provided to Franklin citizens.



Parks & Recreation



FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY17-18	BUDGET PROPOSED FY 18-19	VARIANCE \$	VARIANCE %
PARKS & RECREATION	\$386,451	\$388,927	\$376,736	(\$12,191)	-3.13%
CEMETERY MAINTENANCE	\$42,263	\$42,448	\$53,020	\$10,572	24.91%
SENIOR CITIZENS PROGRAM	\$46,145	\$52,148	\$46,521	(\$5,627)	-10.79%
LIBRARY	\$298,986	\$304,103	\$333,941	\$29,838	9.81%
TOTAL	\$773,845	\$787,626	\$810,218	\$22,592	2.87%

FY 2018-2019 Highlights

Parks & Recreation – No significant changes in total parks and recreation expenditures. The shared cost with Southampton County for golf services is currently not included in the 2018-2019 proposed budget pending evaluation of first year trial basis.

Cemeteries – No significant changes in total cemetery program expenditures.

Senior Citizens Program – No significant changes in total senior citizens’ program expenditures.

Blackwater Regional Library – There is a \$28,955 increase in the City budget based on contract formula applied to determine the City’s share of the regional library budget.

Parks & Recreation Facilities:

Armory Drive Recreational Park
 Barrett's Landing Park
 Bruce Street Park
 Hayden Sports Complex
 College Drive Park

Martin Luther King, Jr. Center
 Memorial Park
 Paul D. Camp Field
 High Street Park



FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY17-18	BUDGET PROPOSED FY 18-19	VARIANCE \$	VARIANCE %
PLANNING	\$216,977	\$305,356	\$292,784	(\$12,572)	-4.12%
BEAUTIFICATION	\$9,392	\$21,867	\$5,000	(\$16,867)	-77.13%
DOWNTOWN DEVELOPMENT	\$107,921	\$110,000	\$106,218	(\$3,782)	-3.44%
TOTAL	\$334,290	\$437,223	\$404,002	(\$33,221)	-7.60%

FY 2018-2019 Highlights

Planning – No significant changes to report. The cost of this department is shared with Southampton County. The Southampton County share of funding is currently 75%.

Beautification – No significant changes to report. Funds are amended to the budget each year for a Litter Control Grant awarded by the State Department of Environmental Quality for litter control activities and programs in the City. Funds have been used in the past to purchase trash receptacles which are strategically placed throughout various areas of the City. The City annually participates in Arbor Day activities as a long standing designated “Tree City USA” community.

Downtown Development – A portion of the funding for this budget comes from the collection of the \$.024 real estate tax rate charged in the downtown tax district. The amount anticipated from the tax levy to fund the Downtown Development office is \$51,218. The remainder is the City’s contribution of \$55,000.



Non-Departmental

FUND - GENERAL	ACTUAL FY 16-17	BUDGET FY17-18	BUDGET PROPOSED FY18-19	VARIANCE \$	VARIANCE %
REVENUE SHARING PAYMENT	\$651,192	\$700,000	\$700,000	\$0	0.00%
MERCHANT CARD FEES	\$60,475	\$55,000	\$56,000	\$1,000	1.82%
TOTAL	\$711,667	\$755,000	\$756,000	\$1,000	4.60%

FY 2018-2019 Highlights

Revenue Sharing Payment – The revenue sharing payment is based on a series of tax and utility calculations that reflects the City’s share to Southampton County for revenue received along the Industrial Corridor (namely a section of Armory Drive). The City remits the shared portion to Southampton County in the following fiscal year. The amount remains unchanged from the current year and is based largely on the projected payment in the current fiscal year.

Merchant Card Fees –Currently, the City pays 100% of the costs of the various fees charged by the credit card companies and the associated bank fees. The Treasurer with assistance from Finance has pursued alternatives that will lower monthly credit card service charges. It is recommended that City Council adopt a fee that passes a portion of the costs (convenience fee) to citizens who elect to pay using a credit card which has a cost. The recommended amount is 50% of the total fee charged. In essence, a portion of the costs would be incurred by credit card users only as opposed to costing all citizens. A convenience fee in addition to negotiated lower rates will reduce costs. This change is recommended to become effective upon completion of the update of the computer software conversion process with affected modules.



FY 2018-2019 Budget

Section 4

ENTERPRISE FUNDS

- ❖ Water & Sewer
- ❖ Solid Waste
- ❖ Airport
- ❖ Electric



Water & Sewer Fund

The Department of Public Utilities is responsible for the operation, maintenance, and expansion of the City of Franklin's public water and sanitary sewer systems. Water and wastewater services are provided to the residents and businesses in the City as well as portions of the surrounding localities of Isle of Wight and Southampton Counties. The department's primary mission is to ensure the delivery of potable water

and the collection and treatment of wastewater that meets all State and Federal regulations. The Department of Public Utilities operates as a self-sustaining enterprise fund (Water & Sewer Fund) utilizing the revenues (charges for services) generated from the City's water and sanitary sewer system operations without the support of General Fund revenues. The fund consists of the following divisions: Water Services, Sewer Operations and Waste Water Treatment Plant. The Fund's revenues support both the department's capital improvements and operating budget. Revenue in the fund for FY 17-18 increased by 9.27%. This was the result of the rate increase effective July, 2016 that was designed based upon demand at the time to generate 10% in additional revenue as recommended by the 2013 Engineer's Rate Study. Prior to the change in FY 2016-2017, rates had remained unchanged since July 2008. FY 2018-2019 projected revenue is expected to be \$3,520,837, and is based on rates remaining unchanged.

As verified by a 2017 statewide rate analysis annual report completed by Draper Aden Associates, the City Water and Sewer rates currently remain below median statewide utility system rates and do not generate revenues sufficient to adequately address longer term capital needs of an aging utility system or qualify the City for various federal and state revenue assistance programs which require a minimum rate to income ratio.

The City has wisely invested approximately \$1.9 million to address the maintenance needs of the aging wastewater collection system over the last seven years utilizing available reserve funds, which is not sustainable without depleting reserve levels below policy minimums. Additional revenue is needed in the immediate future to expand efforts to rehab the City's aging wastewater and water collection, treatment and distribution systems. Wastewater collection system improvements needed total \$8.67 million alone. Without future increases in the current rates, needed expenditures will take decades to complete. This will place added pressure on the City from state regulatory agencies to upgrade the wastewater treatment plant (WWTP), when the City wastewater discharge permit renewal date arrives again by 2019 upon expiration of the current permit. Improving the efficiency of the collection system can help defer the necessity for expensive WWTP upgrades further into the future regardless of the treatment option selected when a final decision is made based upon the results of the completed City/County Utility Study and the recently completed utility asset valuation and consolidated rate analysis.

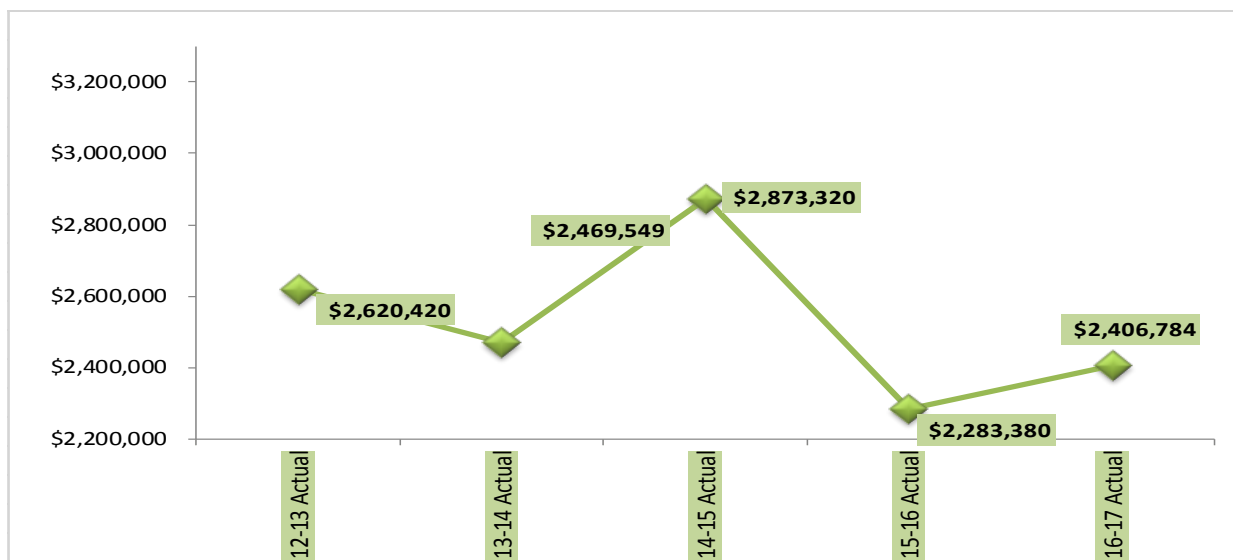
As referenced, the City is actively engaged in evaluation of the recommendation from a completed engineering study with Southampton County of water and sewer utility options particularly for long-term wastewater treatment needs that will have significant cost and rate implications in future years. Regardless of the WWTP options available and the selected method of treatment, the City will

undoubtedly have to incur substantial debt to consistently maintain compliance with state standards and meet future needs. Strategic maintenance of the utility collection and treatment systems as noted helps defer capital expenditures. The process allows more current debt to be retired in the process before new debt is incurred which helps minimize the burden on customer rates. The proposed budget, like FY 2017-2018, includes additional funding to complete the necessary next steps to allow the elected officials of the City & County to make informed utility shared services decisions in the years ahead. The City also had to contend with a Special Order by Consent issued by DEQ this past year concerning wastewater treatment plant regulatory compliance. The City has responded with a Corrective Action Plan that has been submitted that has budgetary impacts which are included in the proposed budget.

Considering water resources to meet the City’s water distribution system needs, the City successfully negotiated a Groundwater Withdrawal renewal permit with DEQ. The new permit has been renewed for up to 15 years, but it has specific requirements for the City to evaluate and pursue within the permit term. Funds are included to begin pursuing the necessary study and analysis now to meet future requirements.

Graph 1 shows a five-year trend of actual expenditures in the Water & Sewer Fund.

Graph 1. - Water & Sewer Fund Expenditure History



FY 2018-2019 revenues of \$3,520,837 are allocated among Water, Sewer and Wastewater Operations as noted in Table 1 below. The transfer to the General Fund includes transfers for administrative services (\$368,589), payments in lieu of taxes (\$26,460), and operational general fund support (\$173,683).

Proposed Budget

Table 1

	Water	Sewer	Wastewater	All Operations	Total	Percent of Budget
Personnel	392,946	100,934	266,329		760,209	21.59%
Operating Expenses	523,190	199,038	428,635		1,150,863	32.69%
Capital Outlay	-	-	-		-	0.00%
General Fund Transfers	-	-	-	568,732	568,732	16.15%
Transfers to Capital Fund				674,980	674,980	0.00%
Debt Service	-	-	-	366,053	366,053	10.40%
Total	916,136	299,972	694,964	1,609,765	3,520,837	80.83%

FY 2018-2019 Highlights:

- ❖ The transfer to the General Fund for administrative services increased from \$297,786 to \$368,589 based on a recent cost allocation analysis of services provided by the General Fund.
- ❖ The FY 2018-2019 Budget includes 6th year funding to provide for the on-going water tank maintenance program. This contracted service authorized and begun in FY 2013-2014 allows the City to have performed ongoing timely contracted maintenance of wells and water tanks to avoid significant increases in expenditures for replacements, maintenance or repairs including tank painting in a single fiscal year, and in doing so, reduce long-term costs.

History of Expenditures in the Water & Sewer Fund by Category

Table 2.

Fiscal Year	Personnel	Operating	Capital Outlay	GF Transfer	Debt(1)	Total
2011-12 Actual	762,832	713,730	940,060	772,235	88,066	3,276,923
2012-13 Actual	693,850	707,954	532,957	530,736	154,923	2,620,420
2013-14 Actual	734,119	714,876	627,321	283,765	109,468	2,469,549
2014-15 Actual	726,972	798,993	907,085	312,380	127,890	2,873,320
2015-16 Actual	690,091	911,696	208,727	366,682	106,183	2,283,380
2016-17 Actual	718,612	1,014,525	146,932	428,828	97,887	2,406,784
2017-18 Budget	725,734	984,830	833,267	462,435	72,234	3,078,500

(1) Excludes payment of principal per financial statements where interest only is expensed



The City provides waste collection and disposal services to approximately 2730 residential customers and 108 commercial customers. The City formally structured the budget for solid waste as an “Enterprise Fund” effective July 1, 2013 which better enables the City to plan for future needs when the use and support agreement between the Southeastern Public Service Authority (SPSA) and its member jurisdictions expired January 2018. With SPSA debt being retired in 2018, the City’s tipping fees are reduced in the proposed budget; however, other costs have increased to offset the savings and the reserve needs to build to meet capital need requirements and Council policy minimums.

An analysis of the Fiscal Year 2018-2019 Budget for the Solid Waste Fund (revenues and expenditures) follows:

Revenue Analysis

No Rate Change – The proposed budget includes the current residential rate of \$38.00 per month. Since FY 2011-2012, cumulative reductions in solid waste fees total \$8.36 or a decrease of 18%. Table 1 below shows the history of monthly residential solid waste collection rates.

Table 1

FY 2018 – 2019 Highlights

- ❖ The budget reflects a reduction in the SPSA landfill tipping fees.
- ❖ The Fund continues to benefit from strategic measures regarding solid waste management which were implemented by the City in 2012 to lower the overall cost. The FY 2018-2019 budget anticipates no other significant change in solid waste collection and disposal costs except as earlier noted.

With retention of the current rates, fund reserves are projected to increase over time to meet planned future capital equipment replacement needs.

Fiscal Year	Residential Rate	Net Change
06-07	\$26.45	
07-08	\$31.00	\$4.55
08-09	\$32.00	\$1.00
09-10 (SPSA increase)	\$46.36	\$14.36
10-11	\$46.36	\$ -0-
11-12	\$43.41	\$2.95
12-13	\$42.24	\$1.17
13-14	\$39.74	\$2.50
14-15	\$39.74	\$ -0-
15-16	\$38.00	\$1.74
16-17	\$38.00	\$ -0-
17-18	\$38.00	\$ -0-
18-19 Proposed	\$38.00	\$ -0-
Net Change Since 10-11		(48.36) or 18% reduction
Net Change Since 06-07		\$11.55 or 43.6% increase

Waste collection and disposal fees account for the revenues for solid waste services. Revenue projected in fiscal year 2018-2019 based on the recommended rate is \$1,309,481. Total revenues for the fund are projected at \$1,313,481.

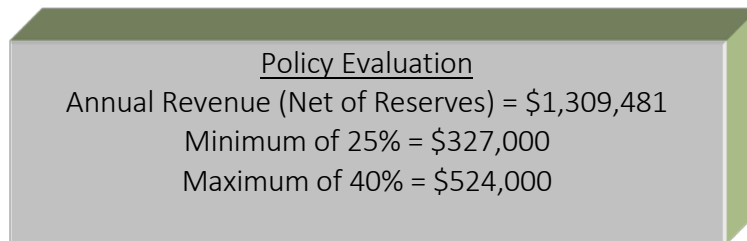
Minimum Cash Balance Policy

- o In order to provide liquidity adequate to address future unexpected revenue reductions and anticipated capital expenditures or unanticipated expenditures, the minimum cash balance in the Solid Waste Fund, by Council policy, was approved at 25%. The suggested range between minimum and maximum is 25%-40% due to the expensive nature of replacement equipment purchases and the size of the fund. Adherence to this policy will realistically allow the City to avoid debt into the future in this fund.

Restoration of Minimum Cash Fund Balances

Should the cash balance fall below the target levels, the City Manager is required by policy to prepare and present a plan for restoration to the targeted level. If a target level is not met or anticipated not to be met, a line item will be included in the fund’s expense section to budget a minimum of 5% of the upcoming solid waste operations fund in the projected budget revenues until the targeted levels are met.

Table 2



<u>Policy Evaluation</u>
Annual Revenue (Net of Reserves) = \$1,309,481
Minimum of 25% = \$327,000
Maximum of 40% = \$524,000

Cash in the Fund for FY 2018-2019 is expected to improve during the fiscal year. Management will monitor progress and defer the acquisition of capital equipment replacements as necessary until reserves improve to policy minimums. The recommendation for no change to the rate is anticipated to positively impact the City’s Solid Waste Cash Balance Policy going forward as additional capital equipment replacement needs remain necessary in future years.

Cash Balance History

Table 3

	FY 16-17	FY 17-18
Month	Cash Balance	Cash Balance
July	\$410,551	\$271,649
August	\$425,486	\$265,937
September	\$420,154	\$275,027
October	\$416,155	\$274,940
November	\$422,723	\$265,379
December	\$411,298	\$257,988
January	\$418,851	\$255,839
February	\$445,948	\$132,974
March	\$252,699	\$142,195
April	\$260,852	
May	\$246,169	
June	\$240,652	

*All capital purchases will be placed on hold until cash balance has met minimum requirement.

History of Expenditures in Solid Waste Fund

Table 4

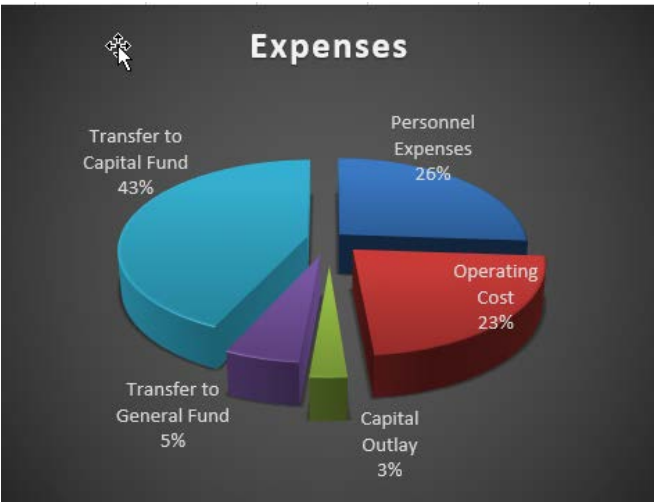
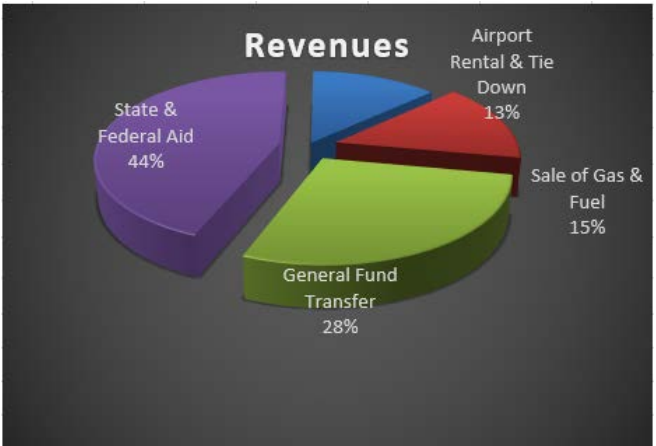
	FY 2015- 2016 Actual	FY 2016-17 Actual	FY 2017- 2018 Budget	FY 2018- 2019 Proposed
REVENUE				
Personnel Expense	287,089	310,283	326,665	216,939
Operating Expense	265,532	241,553	136,477	158,957
Waste Collection & Disposal Cost	455,865	440,439	465,000	329,400
Capital Outlay & Reserves			165,000	
Transfer to General Fund	270,899	293,405	325,307	371,737
Transfer to Capital Fund				230,000
Debt Service	12,801	6,430	6,448	6,448
Total Expenses	1,292,186	1,292,110	1,424,897	1,313,481



Franklin Municipal Airport situated in Isle of Wight County and owned by the City of Franklin is located two nautical miles from the City’s central business district. The Airport Fund is an Enterprise Fund, but receives annual financial support from the city’s General Fund to sustain operations. The majority of the revenue supporting the fund (outside of federal and state revenue that may be slated for aviation projects) is derived from the sale of aviation gas and jet fuel. Airport rental and tie down fees make up the balance of the revenue sources for the fund. The Budget for FY 2018-2019 is \$464,090, \$1,625,599 lower than FY 2017-2018 budget. Table 1 provides a breakdown of the revenue for the Airport Fund by the various sources and the expenditures by area.

Table 1

Airport Rental & Tie Down	60,000
Sale of Gas & Fuel	68,000
General Fund Transfer	130,840
State & Federal Aid	205,250
Total Revenue	464,090
Personnel Expenses	121,167
Operating Cost	104,908
Capital Outlay	12,500
Transfer to General Fund	25,515
Transfer to Capital Fund	200,000
Total Expenses	464,090



FY 2018-2019 Highlights:

- ❖ The transfer from the General Fund is budgeted for FY 2018 – 2019 at \$130,840 which is down from \$153,725 in FY 2017 -2018.
- ❖ The transfer to the General Fund for administrative services decreased from \$27,235 to \$25,515 based on the most recent cost allocation analysis of services provided by the General Fund.
- ❖ Fuel sales comprise 20% of the total projected operating revenue. Expenditures for fuel purchases are adjusted based on need (i.e. if revenue is less, then correspondingly expenditures will be reduced).
- ❖ Operating and Personnel expenses combined comprise 49% of the total proposed budget. Operating expenses primarily include the purchase of fuel sales.
- ❖ Table 2 provides a history of the Airport Fund by area of expenditure.

History of Expenditures in Airport Fund

Table 2

Fiscal Year	Personnel	Operating	Capital Outlay	GF Transfer	Debt	Total
2010-11 Actual	104,596	152,633	146,030	2,020	1,853	407,132
2011-12 Actual	106,921	167,309	42,728	2,020	309	319,287
2012-13 Actual	102,372	123,563	180,033	2,222	20,000	428,190
2013-14 Actual	105,840	118,595	101,824	17,833	-	344,092
2014-15 Actual	103,998	95,309	1,147,792	18,864	-	1,365,963
2015-16 Actual	108,762	82,403	7,738	20,749	-	219,652
2016-17 Actual	114,002	78,662	31,838	36,511	-	261,013
2017-18 Budget	114,603	106,607	1,841,244	27,235	-	2,089,689



The City of Franklin purchases wholesale electric power from the Virginia Municipal Electric Association (VMEA), who in turn, purchases power from Dominion Virginia Power. The complexity of the Electric Fund necessitates an understanding of the Fund’s rate history, the impact on Cash balance and City Council actions taken regarding rates over time. Historical data is included herein to assist in developing such an understanding among all interested parties.

FY 2018-2019 BUDGET RECOMMENDATION

Despite a projected 5.2% increase in Dominion Virginia Power’s wholesale power rate charged to the City, no increase is proposed in the City’s retail rate or the basic monthly charge.

Fuel Factor Charge

The fuel factor charge by Dominion is a direct pass thru from the City to Franklin Power & Light customers. Dominion makes rate announcements on the fuel charge usually on an annual basis effective April 1st each year. For April 1, 2018, Dominion announced an increase in the fuel factor charge from \$8.26 per month to \$11.90 per month per 1,000 KWH for a monthly increase to customers of \$3.64.

Table 1

Table 1 below provides a history of the fuel charges that are a direct pass through from Dominion to Franklin Power & Light residential customers using an average of 1000 kwh per month. An increase in the fuel rate charge negatively impacts customer’s electric bills causing an increase in the charges for use of electricity. Conversely, a decrease positively affects customer total bills.

Year	Fuel Charge per kWh	Dollar Change
2006	\$0.01330	
2007	\$0.01216	-1.14
2008	\$0.02279	10.63
2009 Apr.	\$0.01096	-11.83
2009 Nov.	\$0.00556	-5.4
2010	\$0.01241	6.85
2011	\$0.01723	4.85
2012	\$0.00931	-7.92
2013	\$0.01177	2.46
2014	\$0.01604	4.27
2015	\$0.00927	-6.77
2016	\$.00225	-7.02
2017	\$.00826	6.01
2018	\$.01190	3.64
Net Change Since 2006		-1.40

Rate History

The following table (Table 2) provides a history of the wholesale power cost increases experienced by the City from Dominion between January 2011 to July 2017 compared to the rate changes passed onto the customers by the City and the average dollar impact to a residential customer. While Dominion’s wholesale power rate increases totaled **54.21%** during this period, the City’s cumulative retail rate increases to offset Dominion’s rate increases total only 33.8% including the 8.0% increase in the rate recommended effective July 1, 2016. The City did not increase the retail rate July 1, 2017 and is not projecting an increase for July 1, 2018 despite a 5.2% projected Dominion wholesale rate increase.

Table 2

Date	Dominion Wholesale Rate/KWh	Annual Percent Change	City Rate Change	Dollar Impact to Residential Customer	Notes
Fiscal Year					
09-10	\$0.04118	-	-	-	
10-11	\$0.04874	+18.36%	None	None	1/1/11 Beginning of New Wholesale Power Contract
11-12	\$0.06089	+24.92%	7.0%	\$7.95	Annual change in wholesale rate from Dominion and City rate adjustment applied to usage effective 9/1/11
12-13	\$0.06001	-1.45%	10.0%	\$9.46	Annual change in wholesale rate from Dominion and City rate adjustment applied to usage
13-14	\$0.06168	+2.78%	2.8%	\$2.70	Annual change in wholesale rate from Dominion and City rate adjustment applied to usage; the city did a two-tiered increase with 0.8% deferred until January 1, 2014.
14-15	\$0.06404	+1.99%	2.0%	\$1.89	Annual change in wholesale rate from Dominion and City rate adjustment applied to usage
15-16	\$0.06715	+4.86%	4.0%	\$-2.91	Annual change in wholesale rate from Dominion and City rate adjustment applied to usage
16-17	\$0.0690	+2.75%	8.0%	\$1.07	Annual change in wholesale rate from Dominion And City rate adjustment applied to usage
Cumulative Change Since 2010	\$.0278	54.21%	33.8%	\$12.07*	

*calculation based upon 1,000 KWh usage which is the industry standard utilized for comparison purposes. The Franklin average residential customer utilizes 1,300 KWh per month.



*Electric Fund
Cash Balance*

Minimum Cash Balance Policy

In order to provide liquidity adequate to address future unexpected revenue reductions or unanticipated expenditures, the minimum cash balance in the Electric Fund, by Council policy, should be 10% of annual revenue net of the fuel adjustment at the end of each quarter.

Restoration of Minimum Cash Fund Balances

- o Should the cash balance fall below the target levels, the City Manager is required by policy to prepare and present a plan for restoration to the targeted level. If a target level is not met or anticipated not to be met, a line item will be included in the fund’s expense section to budget a minimum of 2% of the upcoming projected budget revenues until the targeted levels are met. The recommendation for FY2018-2019 meets this requirement as further detailed in this budget proposal. No further need exists for this 2% appropriation as the target was met in FY2017-2018 for the first time since 2010.

FY 2016-2017 Cash Balance as a Percentage of Annual Revenues (excluding fuel adjustment) at 6/30/17 = \$807,485 or 5.87%.

FUND - ELECTRIC	BUDGET FY 18-19
ELECTRIC FUND REVENUE	
Sale of Energy Fuel Adjustment	\$ 1,572,741
Sale of Electric Energy	14,299,380
Cycle & Save	119,100
Meter Connection Fee	12,000
Pole Attachment Fees	70,196
Cut-On Fees and Penalties	150,000
Sale Of Electrical Items	10,045
Miscellaneous Revenue	10,000
TOTAL REVENUE	\$ 16,243,462
Less Fuel Adjustment	(1,572,741)
Budget Basis for Policy	\$ 14,670,721
10% of Annual Revenue	\$ 1,467,072

Table 3

FY 2017-2018 Projected Cash Balance as a Percentage of Annual Revenues (excluding fuel adjustment) at 3/30/18 = \$2,134,253 or 14.9%.

Policy Evaluation: **Above policy guidelines**
with overall improvement since
corrective action initiated in 2012.

ELECTRIC FUND CASH ANALYSIS

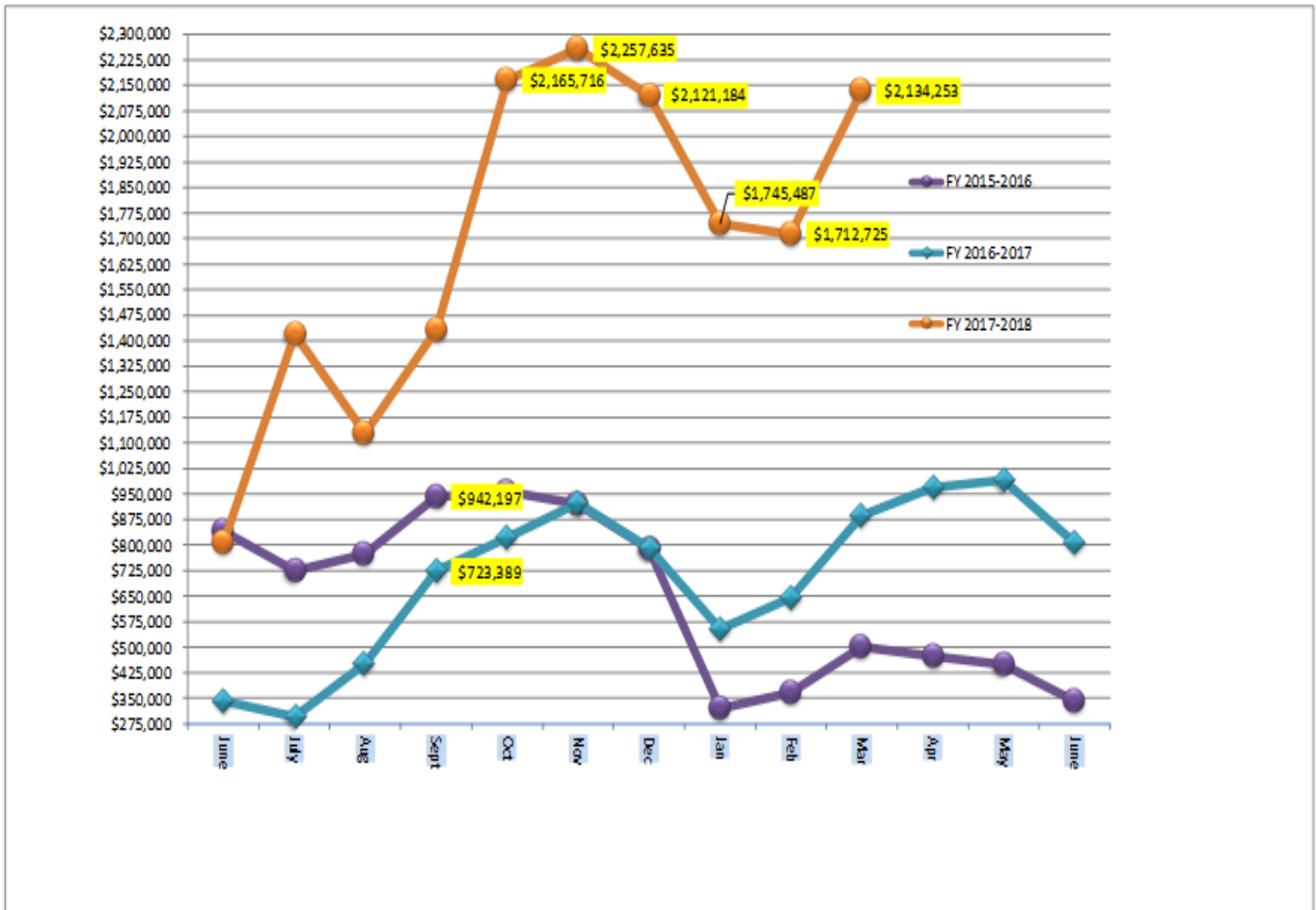


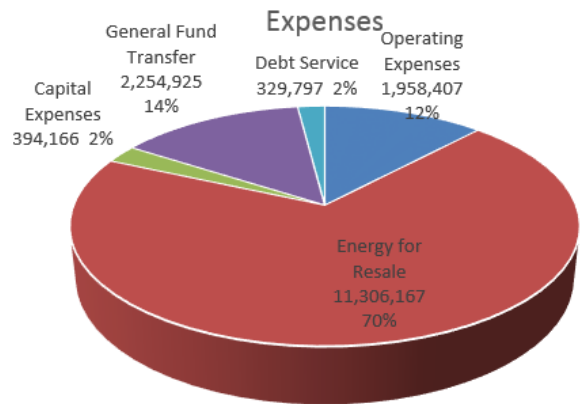
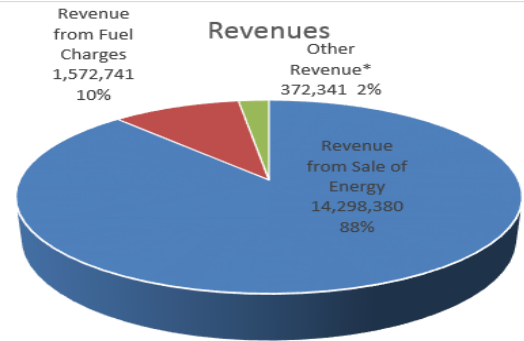
Table 4
ELECTRIC FUND CASH TREND ANALYSIS
COMPARES FY 2015-2016 TO FY 2017-2018 (through March 31, 2018)



*Electric Fund
Proposed Budget*

The Proposed budget for the Electric Fund is \$16,243,462 comprised of the following revenue sources and expenditures:

	FY 18-19 Proposed Budget
Revenue from Sale of Energy	14,298,380
Revenue from Fuel Charges	1,572,741
Other Revenue*	372,341
Total Revenue	16,243,462
Operating Expenses	1,958,407
Energy for Resale	11,306,167
Capital Expenses	394,166
General Fund Transfer	2,254,925
Debt Service	329,797
Cash Reserve	<u>0</u>
Total Expenses	16,243,462
*Other revenue consists of pole attachment fees, cut on fees and penalties, sale of supplies (all net of cycle and save reductions)	
Revenue Less Fuel Adjustment	14,670,721
Cash Balance Minimum Policy Level (10%)	\$1,467,072



Budget Highlights: The FY 2018-2019 budget includes a \$313,715 increase in fuel for resale and fuel adjustment costs, \$131,323 increase in personnel costs, \$48,723 increase in meter purchases, \$132,513 increase in transfer to general fund for services per the cost allocation plan, \$200,000 transfer to Capital Fund and \$11,402 net increase in other expenses.



FY 2018-2019 Budget

Section 5

OTHER CITY FUNDS

- ❖ Debt Service Fund
- ❖ School Fund
- ❖ Social Services Fund
- ❖ Comprehensive Services Act Fund
- ❖ Economic Development Fund
- ❖ Capital Projects Fund



Debt Service Fund

The **Debt Service Fund** is used to account for the payment of general long term debt (principal and interest) used to finance capital needs of the City. General fund debt is comprised of debt related to general government activity and school projects. Business activity related debt stems from Water & Sewer, Solid Waste and Electric Fund activity.

Debt Administration. Per the audit statement, the City's total outstanding general obligation debt at June 30, 2017 was \$19,011,946 down from \$20,053,619 at the end of June 30, 2016. This includes \$7,119,000 in general government debt and \$8,206,946 in School related debt. Of the total outstanding, the general and school debt combined total of \$15,325,946 is considered to be tax supported debt. The balance of the total debt amount is \$3,686,000 and is related to Enterprise Fund (water & sewer, solid waste and electric) debt, which is directly supported by revenues generated from enterprise operations and not supported by taxes (see chart below).

State statutes limit the amount of general obligation debt a government may issue to 10% of its total assessed valuation of real property and public service corporations. The ratio of the City's net bonded debt to assessed value totals 2.40%.

Audited Financial Statement Comparison of Outstanding Debt at June 30th*

	FY 2017	FY 2016
General Government Activities:		
Bonds Payable - General	\$ 7,119,000	7,297,000
School Related Bonds & Notes	8,206,946	8,576,619
Total Tax Supported Debt(*)	\$ 15,325,946	15,873,619
Business-type Activities:	\$ 3,686,000	4,180,000
Total Long -Term Debt	\$ 19,011,946	20,053,619
Total Per Capita Debt	\$ 2,400	2,490

*The City restructured certain portions of its Tax Supported debt in December of 2015. This strategy to level the City's debt obligations over the next nine fiscal years to reduce ensuing year debt obligations, mitigated the need for an increase on the tax rate.

No new debt was issued for Business type activities and debt obligations.

Activity Impacting the FY 2018-2019 Debt Service Fund

- ❖ The FY 2018-2019 total net debt service requirement for the General Fund will be \$893 more than FY 2017-2018. The debt service requirement for school related debt will increase by \$48,350 while the General Government portion will decrease by \$47,457.



The following tables outline the City’s debt outstanding at the end of FY 2017 and through final maturity for the Governmental and Business type activities. Information is also included on specific debt instruments, interest rates and projects funded with the use of debt proceeds.

General Fund Totals				
FY	Principal	Interest	Total	Outstanding
	\$7,119,000	\$2,791,213	\$9,910,213	
2018	194,000	255,664	449,664	6,925,000
2019	153,000	247,023	400,023	6,772,000
2020	170,000	242,217	412,217	6,602,000
2021	222,000	235,443	457,443	6,380,000
2022	313,400	227,657	541,057	6,066,600
2023	318,000	216,820	534,820	5,748,600
2024	333,200	205,123	538,323	5,415,400
2025	364,800	193,063	557,863	5,050,600
2026	434,200	180,220	614,420	4,616,400
2027	587,600	164,823	752,423	4,028,800
2028	608,600	143,970	752,570	3,420,200
2029	645,200	122,377	767,577	2,775,000
2030	669,600	99,378	768,978	2,105,400
2031	659,800	75,591	735,391	1,445,600
2032	640,600	51,619	692,219	805,000
2033	100,000	32,941	132,941	705,000
2034	105,000	28,408	133,408	600,000
2035	110,000	23,843	133,843	490,000
2036	115,000	19,068	134,068	375,000
2037	120,000	14,069	134,069	255,000
2038	125,000	8,828	133,828	130,000
2039	130,000	3,069	133,069	-

Source: City Financials, City Finance Office, Bond Documents.



Debt Service

School Fund Totals

FY	Principal	Interest	Total	Outstanding
	\$4,992,517	\$1,052,591	\$6,045,108	
2018	373,270	134,958	508,228	4,619,247
2019	382,092	124,377	506,469	4,237,155
2020	482,155	112,986	595,141	3,755,000
2021	368,000	103,922	471,922	3,387,000
2022	487,000	136,731	623,731	2,900,000
2023	496,000	86,499	582,499	2,404,000
2024	502,000	75,260	577,260	1,902,000
2025	487,000	64,516	551,516	1,415,000
2026	279,000	53,315	332,315	1,136,000
2027	154,000	41,421	195,421	982,000
2028	161,000	34,262	195,262	821,000
2029	155,000	27,296	182,296	666,000
2030	158,000	21,736	179,736	508,000
2031	153,000	16,232	169,232	355,000
2032	115,000	10,561	125,561	240,000
2033	120,000	6,390	126,390	120,000
2034	120,000	2,130	122,130	-

Source: City Financials, City Finance Office, Bond Documents.



*Debt Service
Enterprise Funds*

Water & Sewer Fund Totals

FY	Principal	Interest	Total	Outstanding
	\$2,214,000	\$303,402	\$2,517,402	
2018	294,000	72,234	366,234	1,920,000
2019	302,000	64,053	366,053	1,618,000
2020	311,000	55,086	366,086	1,307,000
2021	321,000	44,869	365,869	986,000
2022	333,000	33,824	366,824	653,000
2023	343,000	22,374	365,374	310,000
2024	310,000	10,962	320,962	-

Source: City Financials, City Finance Office, Bond Documents.

Electric Fund

FY	Principal	Interest	Total	Outstanding
	\$1,224,000	\$132,510	\$1,356,510	
2018	214,000	39,554	253,554	1,010,000
2019	220,000	33,652	253,652	790,000
2020	222,000	27,234	249,234	568,000
2021	234,000	19,254	253,254	334,000
2022	241,000	10,780	251,780	93,000
2023	93,000	2,037	95,037	-

Source: City Financials, City Finance Office, Bond Documents.

SOLID WASTE

FY	Principal	Interest	Total	Outstanding
	\$ 248,000	\$ 85,368	\$ 333,368	
2018	-	6,448	6,448	248,000
2019	-	6,448	6,448	248,000
2020	-	6,448	6,448	248,000
2021	-	6,448	6,448	248,000
2022	600	6,448	7,048	247,400
2023	9,000	6,432	15,432	238,400
2024	9,800	6,198	15,998	228,600
2025	14,200	5,944	20,144	214,400
2026	6,800	5,574	12,374	207,600
2027	6,400	5,398	11,798	201,200
2028	6,400	5,231	11,631	194,800
2029	4,800	5,065	9,865	190,000
2030	5,400	4,940	10,340	184,600
2031	48,200	4,800	53,000	136,400
2032	136,400	3,546	139,946	-

Source: City Financials, City Finance Office, Bond Documents.

<u>Description</u>	<u>Issue Date</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Authorized and Issued</u>	<u>Outstanding June 30, 2017</u>
Primary Government					
Governmental Obligations					
<i>General Obligation Bonds</i>					
Public Improvement Series 1999A Virginia General Obligation Qualified Zone Academy Bond, Series 2003	05/28/99	07/15/19	3.97	\$2,041,330	\$ 297,517
Virginia General Obligation Qualified Zone Academy Bond, Series 2005	12/31/03	12/31/17	-	1,000,000	1,000,000
Public Improvement Series 2008	12/29/05	12/20/20	-	2,214,429	2,214,429
Public Improvement and Refunding Series 2010	02/15/08	01/15/18	3.56	400,000	47,000
General Obligation Refunding Bond, Series 2013	04/27/10	01/15/26	2.00-4.50	5,235,000	680,000
General Obligation School Bonds, Series 2013A	04/04/13	10/01/38	3.65	2,075,000	1,875,000
Virginia General Obligation Qualified Zone Academy Bond, Series 2014	04/12/13	07/15/33	3.05-5.05	1,695,000	1,525,000
Tax-Exempt GO Bond Refunding Series 2015A	12/30/14	12/01/24	0.0	1,816,000	1,716,000
Tax-Exempt GO Bond Refunding Series 2015B	10/09/15	10/09/30	2.60	2,568,000	2,514,000
Southampton County Debt Assumed*	10/09/15	10/09/31	3.90	3,549,000	3,457,000
	01/01/96	06/30/14	N/A	N/A	-
Total General Obligation Bonds					15,325,946
<i>Capital Lease Obligations</i>					
Fire truck	06/13/11	08/20/20	3.74	217,020	93,997
Telephone system	07/01/15	07/01/20	0.0	461,417	276,850

This above information represents the various debt instruments for the City's Tax Supported General Obligation Debt. Projects associated with the debt acquisition include both are not limited to the following for both general government and school improvements: City Hall & Other governmental facility improvements, Cemetery improvements, School Roof, Gym, and Bleacher Repairs/Replacement, Oven Replacements, General Government & School Technology Improvements (to include mobile classroom initiative), School Buses, HVAC upgrades, General Government Roof Repairs, public works equipment, police vehicles, and the High School Breezeway enclosure.

Description	Issue Date	Final Maturity	Interest Rate	Authorized and Issued	Outstanding June 30, 2017
Water and Sewer Fund:					
General obligation bonds - Public Improvement and Refunding Series 2010	4/27/2010	1/15/2026	2.00-4.50	\$ 3,435,000	\$ 455,000
Taxable General Obligation Refunding Bond, Series 2012A	12/20/2012	1/15/2024	3.05	1,387,000	1,287,000
Tax-Exempt General Obligation Public Improvement and Refunding Bond, Series 2012B	12/20/2012	1/15/2023	3.05	907,000	472,000
Total Water and Sewer Fund					\$ 2,214,000
Electric Fund:					
General obligation bonds - Public Improvement and Refunding Series 2010	4/27/2010	1/15/2026	2.00-4.50	\$ 3,435,000	\$ 695,000
Tax-Exempt General Obligation Public Improvement and Refunding Bond, Series 2012B	12/20/2012	1/15/2023	3.05	844,000	529,000
Total Electric Fund					\$ 1,224,000
Solid Waste Fund:					
Tax General Obligation Refunding Bond Series, 2012A	10/9/2015	10/9/2032	2.6	248,000	\$ 248,000
Total Proprietary Funds					\$ 3,686,000

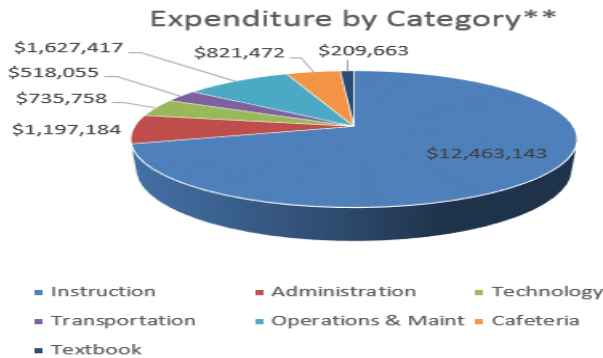
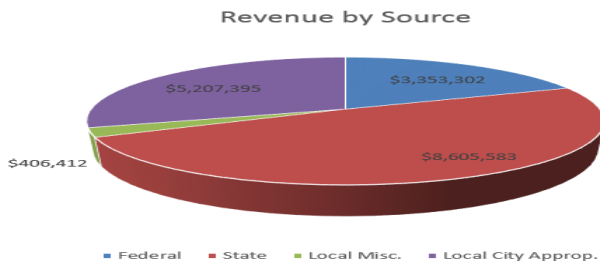
This table represents the various debt instruments for the City's Business Type Activities Debt. Debt proceeds were used to upgrade, acquire and/or replace various equipment such as backhoes, dump trumps, utility truck, trencher, solid waste collection truck, electric utility emissions improvements and other equipment.



The Franklin City Council appropriates funds for the operation of the City’s Public School System. It is the responsibility of the Superintendent and the School Board to develop an annual budget request reflecting the needs of the school division. The budget is transmitted to the City Manager for consideration with the City’s Operating Budget. Details of the FY 2018-2019 School System Budget are available in a separate document maintained by the School Board. The School’s budget for the School System Operating, Cafeteria & Textbook Fund for FY 2018-2019 is \$17,572,692. The graphs below depict the revenue by source and the expenditure plan by category.

FY 2018-2019 Budget Highlights

- ❖ The recommended local appropriation to the School Division is \$5,207,395 which is a \$170,000 increase from the FY2017-2018 appropriation. The School Division had requested an additional \$521,805 increase in the local appropriation. This requested amount would equate to the need for an additional 10 cent property tax rate increase.
- ❖ No carryover funds have been available for appropriation in the last two fiscal years for capital projects. Due to operating budget needs, the School Division did not request any capital budget items for FY 2018-2019.
- ❖ The School Division operating budget sources of revenue are depicted on the following charts:



**As for expenditures by category, the City appropriation reduction of \$521,805 below the Superintendent’s request is not category specific, so the School Division will need to adjust its categorical requested amounts to balance the total revenues of \$16,541,557.



*Social Services
Fund*

The Franklin City Department of Social Services is responsible for administering a variety of services to meet the needs of Franklin citizens. Services include but are not limited to: Supplemental Nutrition Assistance Program (SNAP), Medicaid, Temporary Assistance to Needy Families (TANF), energy assistance and other benefits, Virginia Initiative for Employment not Welfare (VIEW), child protective services, foster care and adoption, adult protective services and other adult services. The agency is funded by revenue received from the state and federal government and an annual appropriation from the City.

FY 2018-2019 Budget Highlights

- ❖ The proposed City appropriation for FY 2018-2019 is \$517,766, \$20,332 more than the FY 2017-2018 budgeted appropriation and represents 27.6% of the total revenue needed to fund the various programs administered by the department.

Table 1. Revenue by Source

Revenue by Source		
State	504,058	26.8%
Federal	829,089	44.2%
Local City Approp.	517,766	27.6%
Cost Allocation	24,421	1.4%
TOTAL	1,875,334	100%

While the budget for the City DSS is \$1.875 million (See Table 1), Franklin City residents were provided benefits from the state and federal government of over \$32.2 million via pass through funding from Medicaid, Family Access to Medical Insurance Security (FAMIS), SNAP, Energy Assistance, Foster Care & Adoption and TANF in SFY 2016. (See Table 2) This is a \$2.3 million increase over actual benefits distributed in SFY2015.

Table 2. 2017 DSS Spending Profile (Source: Virginia Department of Social Services)

Social Services Spending, SFY 2017 Franklin City	Federal	State	Local & NER (comb)	All Sources
Administrative Costs	\$687,062	\$319,102	\$349,404	\$1,355,568
Staff and operations	\$662,975	\$319,102	\$286,398	\$1,268,475
Other expenses	\$24,087	\$0	\$63,006	\$87,093
Admin costs - % by Funding Source	51%	24%	26%	100%
Admin costs - % of Total SS spending	4%	2%	83%	4%
Services purchased for clients	\$22,047	\$22,908	\$8,407	\$53,363
Services - % by Funding Source	41%	43%	16%	100%
Services - % Total SS spending	0%	0.2%	2.0%	0.2%
Client Benefits Spending	\$17,642,682	\$13,051,796	\$61,589	\$30,756,067
Medicaid & FAMIS	\$13,058,119	\$12,759,221	\$8,230	\$25,825,570
SNAP	\$3,755,572	\$0	\$0	\$3,755,572
TANF	\$59,719	\$95,666	\$0	\$155,384
Energy Assistance	\$639,017	\$0	\$0	\$639,017
Foster care/adoption	\$41,386	\$47,999	\$0	\$89,385
Comprehensive Services (Title IV-E)	\$0	\$71,897	\$41,478	\$113,375
Child Care	\$88,870	\$29,489	\$0	\$118,359
Other benefits	\$0	\$47,524	\$11,881	\$59,405
Benefits - % by Funding Source	57%	42%	0%	100%
Benefits - % Total SS spending	96%	97%	15%	96%
Total SS Spending	\$18,351,791	\$13,393,806	\$419,401	\$32,164,998
SS Funding - % by Funding Source	57%	42%	1%	100%



Comprehensive Services Act Fund

The Comprehensive Services Act for At-Risk Youth and Families (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by local interagency teams who plan and oversee services to youth. “The mission of the CSA is to create a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youth and their families in the

Commonwealth” (www.csa.virginia.gov). The CSA coordinator for the City of Franklin also services Isle of Wight and the City of Suffolk. The City pays a portion of the salary for the CSA coordinator. Representatives from social services, court services, the health department, school division and community services boards serve as members on the Community Policy Management Team (CPMT). The team is responsible for recommending the proper level of treatment and services needed by children and their families and determines eligibility for funding for services through the state pool of funds. CSA also requires the establishment of a Family Assessment and Planning Team (FAPT) to address the needs of communities. CPMT makes referrals to FAPT to handle disciplinary cases involving troubled youth and families.

FY 2018-2019 BUDGET & FUNDING

Funding for the Comprehensive Service Act Fund is provided by a state pool of resources combined with a local match requirement based on a state formula. The City submits quarterly financial reports to the State CSA office requesting reimbursement of the state funds.

The CSA budget for FY 2018-2019 is \$198,270 of which \$76,571 is the City’s local funding requirement. Overall, this is a \$28,092 decrease from FY 2017-2018. State aid is projected to be the same as current year. Expenditures for the program are largely based on anticipated community need per the State Comprehensive Services Act Department projections. The City also reviews historical trends of CSA expenditures to determine budget estimates. FY 2018-2019 proposed administrative cost, shared by Franklin City, Isle of Wight and Suffolk are 25%, 25% and 50% respectively.

COMPREHENSIVE SERVICES ACT FUND	ACTUAL FY 16-17	BUDGET FY 17-18	City Manager's Recommended 18-19	Variance 17-18 to 18-19
REVENUE				
State Aid	74,187	121,699	121,699	-
Patient Income	5,749	-	-	-
Transfers from General Fund	111,230	104,663	76,571	(28,092)
Total Revenue	191,166	226,362	198,270	(28,092)
EXPENDITURES				
Mandated Services	118,835	180,000	150,000	(30,000)
Non-Mandated Services				-
Other Purchased Services				-
Administrative Services	46,362	46,362	48,270	1,908
Local Medicaid Match				-
Total Expenses	165,197	226,362	198,270	(28,092)



*Economic
Development Fund*

The City of Franklin, along with Southampton County and local charities, supports the mission of Franklin Southampton Economic Development, Inc. (FSEDI) aimed at “diversification of the economy and job creation through partnerships with existing businesses, attraction of new businesses, and promotion of entrepreneurship and tourism” (www.franklinsouthamptonva.com). The City, County and Charities equitably share the total budget for FSEDI which is independent of the City. The FY 2018-2019 Budget includes a city contribution, as a portion

of the jointly funded total budget, to support the initiatives of FSEDI in the amount of \$125,000, the same as FY 2017-2018.

FSEDI manages, as a service to the City, the rental of spaces in the **Franklin Business Center** which is owned by the City. In addition to the joint contribution, the City’s general fund provides for the maintenance and upkeep of the facility (i.e. janitorial services, utilities, insurance, etc.). A portion of the cost is derived from rental income paid by the business tenants that occupy the facility and other fees.



City support is \$66,550 or 21% of the total proposed budget, up \$6,025 from the FY 2017-2018 budget. FSEDI has done an exceptional job in marketing the facility to new tenants thus preventing a major decline in revenue which would increase the transfer.

FY 2018-2019 Revenue	
Rental Income	120,000
Misc. Fees	5,000
Use of Fund Balance	0
Transfer from General Fund	66,550
Joint Contribution	<u>125,000</u>
Total Revenue	316,550
FY 2018-2019 EXPENSES	
Personnel	17,793
Operating Expenses	173,757
Joint Payment	<u>125,000</u>
Total Expenses	316,550

*Franklin Business Center
2016 Economic Impact*

# of Full Time Employees	112
# of Part Time Employees	61
Average Salary FT Employees	\$56,533
Taxes paid to Franklin	\$42,328
Rents Paid to City in FY 15-16	\$133,854
Total Business Profits	\$1.697 million



FY 18-19

Five Year Capital Improvement Plan



**Fiscal Year
2018-2019 through
FY 2022-2023**





CAPITAL IMPROVEMENT PROGRAM

Introduction

Capital Improvement Programming is a method of planning for the effective and efficient provision of public facilities, infrastructure improvements, road improvements, major maintenance requirements, and acquisition of property and equipment. Preserving and upgrading these investments, along with planning for future infrastructure needs of the City represents an ongoing challenge, given existing revenue streams and the growth in demand for City services. In past years, the City Council, through its actions, has demonstrated a firm commitment to, and investment in the City's Capital Improvement Plan.

The purpose of this document is not to present a complete and detailed financial plan for each individual project listed on the CIP project list, but rather to outline the estimated cost, timing and anticipated revenue sources available for each of the projects.

A five-year CIP allows the City Council and citizens an opportunity to view both the five-year capital construction and infrastructure maintenance needs of the City and the Franklin Public Schools. The CIP is not a static document which fixes the community improvement projects which the City "must" complete during the next five years. Instead, it should be viewed as a planning document or guide to what the City "believes" it will be able to accomplish in the future. As time passes, changes beyond the City's control may affect the timing and magnitude of the projects listed in the CIP. Therefore, the CIP will be reviewed annually during the budget process and updated as necessary to reflect the changed circumstances that may occur over time. Viewing these needs enables the City to better plan a financing strategy for capital improvements and annual operating requirements. A five-year CIP also allows for programming of multi-year projects. The first year of the *Capital Improvement Program (CIP)* represents the City Manager's proposal to the City Council as the Capital Improvement Budget.

Definition of a Capital Improvement

A capital improvement results in a permanent addition to the City's assets resulting from the nonrecurring expenditure of public funds. This is accomplished through: 1) acquisition of property or easement; 2) construction; 3) renovation or replacement of physical assets of the city which extends the useful life or increases the usefulness or capacity, and 4) studies which are an integral part thereof. Capital improvements are large-scale endeavors in cost, size, and benefit to the community and typically have a service life in excess of five years and cost in excess of \$30,000. This definition differs from capital expenditures, which are requested as part of the operating budget. A capital expenditure is a fixed asset, which will benefit current and future budget years, is of a tangible nature, has a value between \$5,000 and \$30,000, and typically has a service life of 5 years or less. All projects included in the General Fund CIP are classified in six categories: General Government Administration, Public Works, Public Safety, Street Maintenance, Facility Improvements, and Parks & Recreation Improvements. Other funds include: Solid Waste, Water & Sewer, Electric Utility, Airport and Education.

Guiding Principles

Basic principles are used to help shape the Capital Improvement Program. These principles include, but are not limited to developing a balanced capital plan that funds projects in a variety of program areas which meet the highest priority needs; ensuring the CIP will be the platform for development in the City and business community and preserving the existing tax base. To further guide the CIP decision-making process, projects to be included in the CIP are evaluated on the degree to which they meet the following objectives:

- ✓ Meet a legal obligation or federal or state mandate
- ✓ Outside funding is available through a match of federal or state funding
- ✓ Address health concerns, safety or emergency needs
- ✓ Produce positive community impact and garner broad community support
- ✓ Meet prior commitments
- ✓ Can be funded within the parameters of established debt financial policies

Benefits of Capital Improvement Programming

The principal benefit of Capital Improvement Programming is that it requires the City to plan its capital needs in concert with available financing over a five-year period. This process contributes to a responsible fiscal policy. Other benefits of Capital Improvement Programming include:

- ✓ Fostering a sound and stable financial program over a five-year period given a set of revenue and expenditure assumptions based on current economic trends;
- ✓ Coordinating various City improvements so that informed decisions can be made and joint programs initiated among City departments in an effort to avoid duplication;
- ✓ Enabling private businesses and citizens to have some assurances as to when certain public improvements will be undertaken so they can plan more efficiently and effectively;
- ✓ Focusing on the goals and needs of the community through the provision of new facilities and infrastructure improvements;
- ✓ Evaluating annually the infrastructure needs of the City to provide for the public health and safety of the citizens of the City; and
- ✓ Providing a logical process for assigning priorities to the various projects based on their overall importance to the City in concert with the Comprehensive Plan.

CIP Process & Discussions

The annual CIP process commences during the normal budget proceedings. City departments identify potential CIP projects on a Capital Project Budget Requests form. The Finance Department compiles a listing of all the capital project requests submitted by the various City departments. The list is reviewed by the City staff and projects are prioritized for inclusion in the five-year plan. The City conducts a public hearing on the budget, at which time the recommended CIP is presented. After all public comments have been received and discussion satisfied, the CIP is then adopted. This is normally done in conjunction with the hearing and adoption of the annual operating budget. The first year of the CIP is incorporated into the City Manager's Recommended Budget as the Capital Improvement Budget for the upcoming fiscal year.

This CIP is a document dedicated to a process designed to identify both the capital improvement needs and priorities of the City over a five-year period in conjunction with projected funding levels and the City's vision and

principles, largely in concert with the City's Comprehensive Plan. Actual programming of projects is dependent upon the financial resources available. Funding constraints may preempt the actual inclusion of projects in the current CIP but may be listed as priorities for funding should resources become available. While every need is not addressed, the CIP intends to serve as a critical planning tool and a good foundation for future decision making.

Funding Sources

A distinction must be made between the revenue sources available for a CIP project and the method of financing used to provide some of those revenues. For this CIP, the primary revenue sources are: proceeds from general obligation bonds, general fund reserves, federal and state government grants and proceeds from short term lease financing agreements. The term "Unfunded" is used to identify projects that have been placed on the City's radar for possible future funding, but no source has been considered.

General Obligation Bonds

The issuance of bonds is a method used by many localities to fund capital projects. Bond issuances are governed by state laws and regulations. A loan is issued to the City on the basis of credit worthiness by demonstrating the current level of debt, revenue and savings or City reserves in exchange for the promise to repay the loan with interest. The repayment of the bond is usually long-term, 15 or 20 years. Typically, government regulations require that the proceeds from bond issues be expended on one-time capital projects within a certain time frame after the issuance. Bond proceeds have been used to finance numerous City and School projects. The level of debt that the City incurs is governed by City Council approved financial policies.

Contributions from the General Fund (Assigned Fund Balance)

The General Fund receives taxes and fees including real estate and personal property taxes which are collected to support the general operation of the City. Where current financial policies do not dictate a certain percentage of use of estimated General Fund revenues each year for the Capital Budget, a certain amount of funds are allotted based on the availability of prior year unassigned fund balance. In other words, funds that remain unspent from the operating budget from year to year may be used to finance certain capital projects on a "pay as you go" basis. This has enabled the City to pay for certain projects such as annual street paving and maintenance.

Federal and State Government

The federal and state governments provide funding primarily in the arena of state and federal supported grants. In Franklin's case, for example, federal funds (USDA) have been used for the purchase of police vehicles and the Federal Aviation Administration to support vast improvements to the City's Airport. It is important to note that funding received from these sources *may* require a local match from the City. State and federal funds support certain highway maintenance and road improvement projects and are utilized to help the City provide the required match for airport improvement projects.

Lease Financing Agreements

Lease financing is a solution that is used when cost effective financing is sought for equipment and other fixed assets. This alternative allows the lessee, in this case, the City of Franklin, to preserve capital and reduce borrowing capacity because it offers (1) 100% financing, (2) favorable tax treatment, (3) low to no closing costs and (4) lower monthly payments than traditional borrowing. This financing alternative is subject to all the local and state laws and regulations. The City has, in past years, utilized lease financing agreements to acquire funding for public safety equipment (fire engine), electric department equipment (bucket truck) and public works equipment (garbage trucks).

***FISCAL YEAR 2018-2019
Capital Improvement Budget
\$6,438,512***

***FISCAL YEAR 2019-2023
Capital Improvement Plan
\$35,353,417***

Other: User fees generated from various Enterprise Funds are intended to pay for the majority of capital projects within the Electric, Solid Waste and Water & Sewer Funds. Pay as you go (PAYGO) has become a more preferable option than lease arrangements for equipment purchases particularly for Enterprise Fund operations when adequate reserve funds are available

Capital Improvement Budget for Fiscal Year 2018-2019

The first year of the Capital Improvement Plan is identified as the Capital Improvement Budget. The projects outlined herein have been programmed in year 2018-2019. The total amount is \$6,438,512 comprised of capital improvements proposed in the following funds:

FY 18-19 Capital Improvement Budget by Fund	
General Fund	\$ 2,473,532
Solid Waste Fund	\$ 230,000
Water & Sewer Fund	\$ 674,980
Electric Fund	\$ 2,860,000
Airport Fund	\$ 200,000
Total CIP Budget	\$ 6,438,512

Funding Source - FY18-19 Capital Improvement Budget	
Cash:	
Donation	\$ 30,000
General Fund Transfer	343,960
Solid Waste Fund Transfer	230,000
Water & Sewer Fund Transfer	674,980
Airport Fund Transfer	200,000
Electric Fund Transfer	200,000
Subtotal - City Cash	\$ 1,678,940
Federal, State & Grant Funds	450,000
Subtotal - Cash (all sources)	\$ 2,128,940
Debt Financing:	
Leases	\$ 380,000
Energy Efficiency Debt	2,429,572
GO Debt - Electric	1,500,000
Subtotal - Debt Financing	\$ 4,309,572
Total CIP Funding	\$ 6,438,512

- **Street Improvement Projects**

Projects dedicated to convenient public transportation through the widening, re-grading and upgrading of the City's streets, sidewalks and other infrastructure projects; budgeted projects are less in scope than the major transportation/street projects that entail widening of major streets (North High, Hunterdale, Fairview Drive & Bobwhite Lane) and intersection improvements.

- **Municipal Facilities Upgrades**

Protection of the community's investment in City- owned buildings through renovation, acquisition and construction (HVAC, Back Up Generator, Ceiling Tile Replacements and Painting for FY 18-19); other projects have included roof repairs to various city buildings and HVAC replacement.

- **General Administration**

Projects related to general administration of governmental operations. Prior year projects include voting machine replacement, financial system software upgrade, PEG channel improvement, and telephone system replacement.

- **Education**

Dedicated to providing upgrades to City schools and facilities and transportation needs. For FY 18-19, no capital projects are funded with the focus on the operating fund. Prior year projects include roof repairs to each school, track resurfacing, gym roof replacement, major technology improvements (mobile classroom initiative), new buses, bleacher replacement, cafeteria ovens replacement, and other improvements.

- **Water & Sewer Utility**

Replacement and rehabilitation of water and sewer lines in various locations throughout the City and to maintain compliance with DEQ on the City's water quality and wastewater treatment plant operations.

- **Public Safety**

Projects are related to the safety of Franklin citizens in the areas of fire and rescue, police and E911 Communications. Projects for FY 18-19 include vehicle replacement for adequate emergency response and other emergency equipment replacement. Prior projects included records room improvement, police vehicle acquisition, and fire/rescue medic vehicle replacement.

- **Parks, Recreation & Cultural Projects**

Replacement and construction of recreational and cultural projects that enrich the quality of life for citizens and visitors to the community.

- **Solid Waste**

Replacement of aging equipment used in solid waste collection. The City has replaced four collection equipment vehicles in the last six years using user fees and cash reserves to replenish aging equipment in accordance to the planned replacement schedule.

- **Major Transportation/Streets**

Improvements to major City streets to include widening and intersection improvements; projects are unfunded until such time a funding source can be identified.

- **Electric Utility**

Projects identified that will significantly improve the electrical infrastructure City wide and provide the necessary electrical services to primarily support the residential customer base and for major industrial and commercial business in the City.

Airport

Improvements to Airport infrastructure to include Master Plan Update. Prior projects include Parallel Taxiway Extension to Runway 27 and Tree Clearing encroaching near Runway approach. Other previous projects include weather station upgrade and runway lighting construction. Projects are reviewed by the Federal Aviation Administration and are primarily federally funded (95%), state funded (3%) and with the City contributing (2%) for most projects.

Description of FY2018-2019 Capital Improvement Plan

GENERAL GOVERNMENT

❖ **Drainage System Improvements (\$100,000)**

Improvements and replacements of the City Storm Water Conveyance Systems - The City contracted to perform a citywide drainage study which was completed with recommendations for system improvements. The monies allotted will allow for system upgrades and replacement of defective appurtenances in accordance with the study. Funds expended on these projects are credited towards the money received from VDOT for maintenance of streets.

❖ **Street Improvements (\$175,000)**

Provides for maintenance of the City's transportation system - These funds are primarily used to resurface city streets. These funds are expended for maintenance only and cannot be used for new construction. Funds expended on these projects are credited towards the money the City receives from VDOT for maintenance of streets. Carryover funds are expected to be available to increase the available funding for resurfacing streets.

❖ **Intersection Signal Upgrades (\$36,000)**

Provides for the upgrade of controls and signal head upgrades to traffic signals located in the city. Some of the traffic signal controllers located in the city are 20 years old. This technology is outdated and parts are not available. These funds will allow for controllers to be replaced with current technology and help keep the signals from malfunctioning. Also, signal head replacements will help cut down on electrical utility costs by upgrading to LED bulbs.

❖ **Police Taser Equipment (\$12,960)**

Police taser equipment was outdated and no longer supported by the provider. New taser equipment was purchased in FY17-18. Funds are included to pay the second year in the capital lease.

❖ **Police Vehicles (\$250,000)**

Replacement of 5 vehicles are requested in this fiscal year. No local funds are appropriated at this time. Grant funds will again be pursued & evaluation of leasing options before finalizing.

❖ **Medic 2 Replacement Ambulance (\$200,000)**

Grant funding from the State & County are being sought for this item. Funds are not included for appropriation until approved.

❖ **Energy Efficiency Projects (\$2,429,572)**

Funds are not included until final project scope is determined, but will be financed with repayment from energy savings generated. A general fund project is being developed.

❖ **Parks & Recreation (\$50,000)**

The City expects to receive donations & will apply for grant funding to complete first phase of facility enhancements at the newly acquired Riverwalk Park.

❖ School Capital Projects (\$-0-)

It is good financial management practice to pay for one-time capital projects from reserves as opposed to utilizing “carryover” to fund ongoing operational expenses. In the case of the School Fund, no one time carryover funds were available from FY 2015-2016 or FY2016-2017 so no funds are included for the FY 2017-2018 to cover the cost of one time capital projects (Buses, classroom replacements, storage facility, etc. as outlined in the document).

SOLID WASTE FUND CAPITAL PROJECTS

❖ Equipment Vehicle (\$230,000)

The budget includes the cost to replace a solid waste collection vehicle to comply with the proposed equipment replacement schedule. The purchase will be delayed until the Fund’s cash balance reserves are within guidelines to cover the costs and ensure adequate cash flow in the fund.

WATER & SEWER FUND CAPITAL PROJECTS

❖ Sewer System Improvements (\$349,980)

Funds for sewer system improvements will be utilized to rehabilitate failing system appurtenances by means of slip lining sewer mains and recoating of sanitary sewer manholes in order to reduce the amount of inflow/infiltration entering the system. Also engineering services for GIS updates and project design will be accomplished using these funds.

❖ Wastewater Treatment Plant Upgrades (\$100,000)

Needed maintenance, compliance and upgraded technology improvements at the Wastewater Treatment to remain compliant with regulatory requirements included to complete corrective action plan once approved by DEQ.

❖ Water Line Rehabilitation (\$100,000)

Rehabilitation and upgrades to the City Potable Water System. Funds for water system improvements will be utilized to rehabilitate failing system appurtenances by means of replacing old water mains and upgrading existing infrastructure. Also engineering services for GIS updates and project design will be accomplished using these funds and to meet requirements of the renewed groundwater withdrawal permit.

❖ Engineering Shared Services next steps (\$50,000)

For a second consecutive year, matching funds are included to complete next steps on the City/County shared Utility Study recommendations.

❖ Dump Truck (\$75,000)

Replacement of aged dump truck is necessary this fiscal year for use in the Water & Sewer Utility Fund.

AIRPORT CAPITAL PROJECTS

❖ **Master Plan Update (\$200,000)**

Primarily grant funded effort to update the airport's master plan to identify and address future capital needs.

ELECTRIC CAPITAL PROJECTS

❖ **Bucket & Digger Truck Replacement (\$380,000)**

Replacement of aged service vehicles is necessary.

❖ **Miscellaneous System Improvement (\$200,000)**

Various system upgrades are needed throughout City and service areas outside the City.

❖ **Automated Meter Infrastructure (\$1,500,000)**

Enhance monitoring, eliminate field meter reading, use power resources more efficiently, and provide real-time data. Improves customer service feedback capabilities and operational efficiency.

CITY OF FRANKLIN, VA – PROPOSED
CAPITAL IMPROVEMENT PROGRAM
FY 2018-19 TO FY 2022-23

Project Description		Anticipated Revenue Source	FY 18/19 Proposed	FY 19/20 Request	FY 20/21 Request	FY 21/22 Request	FY 22/23 Request	Unfunded☐	5-Year CIP Cost FY 18/19-22/23
GENERAL GOVERNMENT									
1	Computer Security	Financing*	6,307					0	6,307
	TOTAL GENERAL GOVERNMENT		6,307	0	0	0	0	0	6,307
PUBLIC SAFETY									
2	Station 1 Improvement Preliminary Design Year 1	Local				20,000	500,000	520,000	520,000
3	Public Safety Building Improvement-Engineering Study	Local			50,000			50,000	50,000
4	Engine 3 Replacement	Financing		450,000				450,000	450,000
5	Ladder 1 Replacement	Financing			1,250,000			1,250,000	1,250,000
6	Medic 2 Replacement	Grant	200,000					0	200,000
7	Medic 5 Replacement	Grant			250,000			250,000	250,000
8	Fire Command Vehicle Replacement	Local				45,000		45,000	45,000
9	E911 Communications Radio Systems Replacement	Local			450,000	371,382		821,382	821,382
10	E911 Communications Monopole Tower	Local		300,000				300,000	300,000
11	Emergency Shelter Generator (@ Franklin High School)	Grant		200,000				200,000	200,000
12	Police Vehicle Replacement	Federal & Grant	250,000			54,000	54,000	108,000	358,000
13	TASER Replacement	Local	12,960	12,960	12,960	12,960		38,880	51,840
	TOTAL PUBLIC SAFETY		462,960	962,960	2,012,960	503,342	554,000	4,033,262	4,496,222
PUBLIC WORKS									
14	Drainage System Improvements	Local	100,000	300,000	300,000	300,000	300,000	1,200,000	1,300,000
15	Street Improvements	Local	175,000	500,000	500,000	500,000	500,000	2,000,000	2,175,000
16	Traffic Signal Upgrades	Local	36,000	36,000	36,000	36,000	36,000	144,000	180,000
17	Vehicle Replacement (Streets Division)	Local		40,000	40,000			80,000	80,000
18	City Buildings HVAC Replacement	Financing*	1,200,000					0	1,200,000

* Related to Energy Efficiency Project for the General Fund

** Related to Energy Efficiency Project for the Electric Fund

*** If "New Delivery 4" project is constructed, other projects will be removed from CIP

CITY OF FRANKLIN, VA – PROPOSED
CAPITAL IMPROVEMENT PROGRAM
FY 2018-19 TO FY 2022-23

	<i>Project Description</i>	<i>Anticipated Revenue Source</i>	<i>FY 18/19 Proposed</i>	<i>FY 19/20 Request</i>	<i>FY 20/21 Request</i>	<i>FY 21/22 Request</i>	<i>FY 22/23 Request</i>	<i>Unfunded</i> □	<i>5-Year CIP Cost FY 18/19-22/23</i>
19	Ceiling Tile Replacement & Painting	Financing*	120,165					0	120,165
20	Generator	Financing*	220,000					0	220,000
21	Basement Abandonment	Financing*	70,000					0	70,000
22	Backhoe Replacement	Local		135,000				135,000	135,000
<i>Transportation Safety/Street Projects</i>									
23	Intersection Improvements Per Comp Plan	Local & State		220,000	220,000	220,000	220,000	880,000	880,000
24	North High Street Widening	Local & State					3,200,000	3,200,000	3,200,000
25	Hunterdale Road Widening	Local & State					3,600,000	3,600,000	3,600,000
26	Fairview Drive Widening	Local & State					1,200,000	1,200,000	1,200,000
27	Bobwhite Lane Connector to High Street	Local & State					1,600,000	1,600,000	1,600,000
	TOTAL PUBLIC WORKS		1,921,165	1,231,000	1,096,000	1,056,000	10,656,000	14,039,000	15,960,165
COMMUNITY DEVELOPMENT									
28	Gateway Enhancement	Local, State & Grant Funds		40,000	75,000	75,000	75,000	265,000	265,000
	TOTAL COMMUNITY DEVELOPMENT		0	40,000	75,000	75,000	75,000	265,000	265,000
PARKS & RECREATION									
29	Playground Equipment at College Drive, MLK, Jr. Community Center, Bruce Street & Riverwalk Parks	Local & Grant Funds	50,000	50,000		50,000	50,000	150,000	200,000
30	Community Hall/Recreation Facility	Grant & Donations		200,000	500,000			700,000	700,000
31	Resurface Basketball Courts – College Park	Local					100,000	100,000	100,000
32	Hayden Sports Complex Lighting	Local					150,000	150,000	150,000
33	MLK Jr. Center Improvements	Local		90,000				90,000	90,000
34	MLK Jr. Center - Painting & Tile Replacement	Financing*	33,100					0	33,100
35	Paul D. Camp Community College Athletic Complex	Local			100,000	500,000	400,000	1,000,000	1,000,000
	TOTAL PARKS & RECREATION		83,100	340,000	600,000	550,000	700,000	2,190,000	2,273,100

* Related to Energy Efficiency Project for the General Fund

** Related to Energy Efficiency Project for the Electric Fund

*** If "New Delivery 4" project is constructed, other projects will be removed from CIP

CITY OF FRANKLIN, VA – PROPOSED
CAPITAL IMPROVEMENT PROGRAM
FY 2018-19 TO FY 2022-23

Project Description		Anticipated Revenue Source	FY 18/19 Proposed	FY 19/20 Request	FY 20/21 Request	FY 21/22 Request	FY 22/23 Request	Unfunded□	5-Year CIP Cost FY 18/19-22/23
SOLID WASTE FUND									
36	Collection Truck Replacements	User Fees	230,000	175,000		230,000		405,000	635,000
	TOTAL SOLID WASTE FUND		230,000	175,000	0	230,000	0	405,000	635,000
ELECTRIC FUND									
37	New Delivery Point 4 ***	User Fees			3,000,000			3,000,000	3,000,000
38	Miscellaneous System Improvements	User Fees	200,000	355,000				355,000	555,000
39	New Circuit out of Delivery 3***	User Fees				100,000	150,000	250,000	250,000
40	Digger Truck Replacement	Lease	230,000					0	230,000
41	Automated Meter Infrastructure	Financing	1,500,000					0	1,500,000
42	LED Energy Efficiency Project	Financing**	500,000					0	500,000
43	SCADA Replacement	Financing**	280,000					0	280,000
44	Unit 9 Bucket Truck Replacement	Lease	150,000					0	150,000
	TOTAL ELECTRIC FUND		2,860,000	355,000	3,000,000	100,000	150,000	3,605,000	6,465,000
WATER & SEWER FUND									
45	Sewer System Rehabilitation	User Fees	349,980	250,000	250,000	250,000	250,000	1,000,000	1,349,980
46	Engineering Shared Services Next Steps	Shared Services	50,000					0	50,000
47	Dump Truck	User Fees	75,000					0	75,000
48	Water System Improvements	User Fees	100,000	150,000	150,000	150,000	150,000	600,000	700,000
49	Hunterdale Generator	User Fees		30,000	30,000	30,000	30,000	120,000	120,000
50	Pretlow Generator	User Fees		30,000	30,000	30,000	30,000	120,000	120,000
51	SCADA Replacement WWTP	User Fees		128,000				128,000	128,000
52	Wastewater Treatment Plant Upgrades	User Fees	100,000					0	100,000
	TOTAL WATER & SEWER FUND		674,980	588,000	460,000	460,000	460,000	1,968,000	2,642,980

* Related to Energy Efficiency Project for the General Fund

** Related to Energy Efficiency Project for the Electric Fund

*** If "New Delivery 4" project is constructed, other projects will be removed from CIP

CITY OF FRANKLIN, VA – PROPOSED
CAPITAL IMPROVEMENT PROGRAM
FY 2018-19 TO FY 2022-23

Project Description		Anticipated Revenue Source	FY 18/19 Proposed	FY 19/20 Request	FY 20/21 Request	FY 21/22 Request	FY 22/23 Request	Unfunded☐	5-Year CIP Cost FY 18/19-22/23
AIRPORT FUND									
53	Aiport Master Plan Update & Drainage Study	Fed, State, & Local	200,000					0	200,000
54	Airport Drainage Study	Fed, State, & Local		70,000				70,000	70,000
55	Environmental Assessment	Federal, State & Local				200,000		200,000	200,000
TOTAL AIRPORT FUND			200,000	70,000	0	200,000	0	270,000	470,000
EDUCATION FUND									
56	S.P. Morton-Architectural/Engineering	Reserves		125,000	50,000	25,000		200,000	200,000
57	S. P. Morton-Classroom Replacement (32)	Reserves					1,230,643	1,230,643	1,230,643
58	Bus Replacement	Reserves		389,000	80,000	80,000		549,000	549,000
59	Division Vehicles	Reserves		60,000				60,000	60,000
60	Storage Facility	Reserves					100,000	100,000	100,000
TOTAL EDUCATION			0	574,000	130,000	105,000	1,330,643	2,139,643	2,139,643
TOTAL ALL FUNDS			6,438,512	4,335,960	7,373,960	3,279,342	13,925,643	28,914,905	35,353,417

* Related to Energy Efficiency Project for the General Fund

** Related to Energy Efficiency Project for the Electric Fund

*** if "New Delivery 4" project is constructed, other projects will be removed from CIP



FY 2018-2019 Budget

Section 6

- ❖ Budget Resolution
- ❖ Electric Rate Ordinance



FY 2018 - 2019
BUDGET RESOLUTION



PROPOSED BUDGET RESOLUTION
 SETTING THE TAX RATES, ADOPTING THE BUDGET AND
 APPROPRIATING FUNDS FOR FY 2018 - 2019

WHEREAS, it is mandated by law that the governing body of this City adopt a City budget for fiscal planning purposes and fix the respective local tax rates each year and;

WHEREAS, the Franklin City Council has complied with the law by preparing a proposed budget, holding the required public hearings on May 14, 2018 after proper and legal notice and having deliberated;

Section I.

Council does hereby propose to set and adopt, pursuant to Virginia Code Section 58.1-3524, the rate of tax relief at such a level that is anticipated to fully exhaust PPTRA relief funds provided to the City by the Commonwealth as follows:

Personal Use vehicles valued at \$1,000 or less	Eligible for 100% tax relief
Personal Use vehicles valued at \$1,001 to \$20,000	Eligible for tax relief at 50%
Personal Use vehicles valued at \$20,000 or more	Eligible for tax relief at 50% on the first \$20,000 of value and taxed fully on the balance (down from 52%)

THE FOLLOWING TAXES AND FEES ARE PROPOSED TO REMAIN UNCHANGED:

Real Estate Tax Rate	\$1.04/\$100 of assessed value
Personal Property & Business Property	\$4.50/\$100 of assessed value
Downtown District Tax Rate	\$0.24/\$100 of assessed value
Machinery & Tools	\$2.00/\$100 of assessed value
Meals Tax	6.5%
Lodging Tax	8.0%
Cigarette Tax	\$0.60 per pack
Ambulance Service Fees:	
Treatment – Without Transport (A0998)	\$380.00
Basic Life Support (BLS)	\$450.00
Advanced Life Support 1 (ALS1)	\$650.00
Advanced Life Support 2 (ALS2)	\$800.00
Mileage Rate to Hospital	\$10.50

Water Service Fees	
\$14.22 base rate plus \$3.20 per 1,000 gallons per month (metered usage – inside city)	
\$17.98 base rate plus \$3.96 per 1,000 gallons per month (metered usage – outside city)	
\$30.25 base rate per month – (unmetered usage – inside city)	
\$37.57 base rate per month – (unmetered usage – outside city)	

\$19.01 base rate plus \$4.43 per 1,000 gallons per month (metered usage – inside city)
\$22.94 base rate plus \$5.67 per 1,000 gallons per month (metered usage – outside city)
\$41.00 base rate per month – (unmetered usage – inside city)
\$50.95 base rate per month – (unmetered usage – outside city)

Trash Collection Fees
\$38.00 per month - (residential – inside city)
\$76.00 per month - (residential outside city)
\$52.61 per month - commercial 1 box
\$61.90 per month - commercial 2 boxes

SECTION II: The following amounts as stated are hereby appropriated in the General Fund for the operation of the City Government and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – GENERAL FUND

REVENUE SUMMARY	
LOCAL	17,726,549
STATE	3,665,885
FEDERAL	- 0 -
SUBTOTAL - OPERATING REVENUE	<i>21,392,434</i>
OTHER FINANCIAL SOURCES	1,734,538
FUND BALANCE	<u>56,015</u>
TOTAL GENERAL FUND REVENUES	23,182,987

EXPENDITURE SUMMARY – GENERAL FUND

CITY COUNCIL	145,149
CITY MANAGER	233,773
CITY ATTORNEY	158,609
MANAGEMENT SERVICES & HR	175,611
COMMISSIONER OF THE REVENUE	287,663
REAL ESTATE ASSESSOR	75,324
TREASURER	341,049
FINANCE	791,361
INSURANCE	202,798
INFORMATION TECHNOLOGY	195,627
ELECTIONS	128,434
JUDICIAL ADMINISTRATION	1,373,975
PUBLIC SAFETY	3,820,654
EMERGENCY MANAGEMENT SERVICES	2,372,190
INSPECTIONS	482,902
ANIMAL CONTROL	104,293
PUBLIC WORKS-STREETS	1,331,762
PUBLIC WORKS-GARAGE	250,342
MAINTENANCE OF BUILDINGS & GROUNDS	1,060,420
HEALTH & WELFARE	145,958
RECREATION	376,736
CEMETERIES	53,020
SENIOR CITIZENS PROGRAMS	46,521
LIBRARY	333,941
PLANNING/ZONING	292,784
BEAUTIFICATION	5,000
DOWNTOWN	106,218
NON DEPT: REV. SHARING/MERCHANT FEES	756,000
TOTAL	\$ 15,648,114
TRANSFERS	7,534,873
TOTAL GENERAL FUND EXPENDITURES	\$ 23,182,987

SECTION III: The following amounts as stated are hereby appropriated in the Water and Sewer Fund for the operation of the Enterprise and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – WATER & SEWER FUND

SALE OF WATER	1,400,000
SALE OF SEWER	1,850,000
MISCELLANEOUS	148,000
TOTAL WATER & SEWER FUND REVENUE	3,398,000

EXPENDITURE SUMMARY – WATER & SEWER FUND

OPERATING EXPENSE	1,888,235
DEBT SERVICE	366,053
CAPITAL OUTLAY	574,980
TRANSFER TO GENERAL FUND	568,732
TOTAL WATER & SEWER FUND	3,398,000

SECTION IV: The following amounts as stated are hereby appropriated in the Solid Waste Fund for the operation of the Enterprise and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – SOLID WASTE FUND

SOLID WASTE COLLECTION FEES	1,309,481
FUND BALANCE - RESERVES	-0-
MISCELLANEOUS	4,000
TOTAL SOLID WASTE REVENUE	1,313,481

EXPENDITURE SUMMARY – SOLID WASTE FUND

OPERATING EXPENSE	705,296
DEBT SERVICE	6,448
CAPITAL OUTLAY	230,000
TRANSFER TO GENERAL FUND	371,737
TOTAL SOLID WASTE FUND EXPENDITURES	1,313,481

SECTION V: The following amounts as stated are hereby appropriated in the Airport Fund for the operation of the Enterprise and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – AIRPORT FUND

AIRPORT RENTAL FEES	60,000
SALE OF GAS AND FUEL	67,500
STATE & FEDERAL AID	205,750
TRANSFER FROM GENERAL FUND	130,840
TOTAL AIRPORT FUND REVENUE	464,090

EXPENDITURE SUMMARY – AIRPORT FUND

OPERATING EXPENSES	226,075
CAPITAL OUTLAY	212,500
TRANSFER TO GENERAL FUND	25,515
TOTAL AIRPORT FUND EXPENSES	464,090

SECTION VI: The following amounts as stated are hereby appropriated in the Electric Fund for the operation of the Enterprise and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – ELECTRIC FUND

REVENUE FROM SALE OF ENERGY	14,500,676
REVENUE FROM FUEL CHARGES	1,572,741
OTHER REVENUE	170,045
TOTAL ELECTRIC FUND REVENUE	16,243,462

EXPENDITURE SUMMARY – ELECTRIC FUND

FUEL ADJUSTMENT	1,572,741
OPERATING EXPENSES	12,085,999
CAPITAL IMPROVEMENTS	200,000
DEBT SERVICE	253,652
CASH RESERVE REPLENISHMENT	-0-
CAPITAL RESERVE LEASE	76,145
TRANSFER TO GENERAL FUND	2,054,925
TOTAL ELECTRIC FUND EXPENSES	16,243,462

SECTION VII: The following amounts as stated are hereby appropriated in the Social Services Fund for the operation of the fund and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – SOCIAL SERVICES FUND

STATE REVENUE	528,479
FEDERAL REVENUE	829,088
TRANSER FROM GENERAL FUND	517,767
TOTAL SOCIAL SERVICES FUND REVENUE	1,875,334

EXPENDITURE SUMMARY – SOCIAL SERVICES FUND

SOCIAL SERVICES EXPENSES	1,875,334
TOTAL SOCIAL SERVICES EXPENSES	1,875,334

SECTION VIII: The following amounts as stated are hereby appropriated in the Comprehensive Services Act Fund for the operation of the fund and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – COMPREHENSIVE SERVICES ACT FUND

STATE REVENUE	121,699
TRANSER FROM GENERAL FUND	76,571
TOTAL COMPREHENSIVE SERVICES REVENUE	198,270

EXPENDITURE SUMMARY – COMPREHENSIVE SERVICES ACT FUND

MANDATED SERVICES	150,000
LOCAL MEDICAID MATCH	-0-
ADMINISTRATIVE SERVICES	48,270
TOTAL COMPREHENSIVE SERVICES EXPENSES	198,270

SECTION IX: The following amounts as stated are hereby appropriated in the Education Fund (Schools & Cafeteria) for the operation of the funds and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – EDUCATION FUNDS

LOCAL REVENUE	164,770
CAFETERIA FUND (STATE, FEDERAL & LOCAL)	821,472
TEXTBOOK FUND (STATE, FEDERAL & LOCAL)	209,663
STATE	8,597,462
FEDERAL	2,571,930
TRANSFER FROM GENERAL FUND (BASE APPROP)	5,207,395
TOTAL SCHOOL, CAFETERIA & TEXTBOOK REVENUE	17,572,692

EXPENDITURE SUMMARY – EDUCATION FUNDS

TEXTBOOK FUND EXPENSES	209,663
SCHOOL OPERATING FUND EXPENSES	17,363,029
TOTAL SCHOOL, CAFETERIA & TEXTBOOK EXPENSE	17,572,692

SECTION X: The following amounts as stated are hereby appropriated in the Debt Service Fund for the operation of the fund and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – DEBT SERVICE FUND

TRANSFER FROM GENERAL FUND-GENERAL DEBT	404,707
TRANSFER FROM GENERAL FUND-SCHOOL DEBT	662,084
INTEREST INCOME - SCHOOL DEBT	68,000
TOTAL GENERAL & SCHOOL DEBT REVENUE	1,134,791

EXPENDITURE SUMMARY – DEBT SERVICE FUND

GENERAL FUND DEBT SERVICE	404,707
SCHOOL DEBT FUND	730,084
TOTAL GENERAL & SCHOOL DEBT EXPENSE	1,134,791

SECTION XI: The following amounts as stated are hereby appropriated in the Economic Development Fund for the operation of the fund and its activities for and during the fiscal year beginning July 1, 2018 and ending June 30, 2019:

REVENUE SUMMARY – ECONOMIC DEVELOPMENT FUND

PROGRAM FEES & RENTAL INCOME	125,000
TRANSFER FROM GENERAL FUND-JOINT ACTIVITY	125,000
TRANSFER FROM GENERAL FUND - OPERATING APPROP	60,525
TOTAL ECONOMIC DEVELOPMENT FUND	310,525

EXPENDITURE SUMMARY – ECONOMIC DEVELOPMENT FUND

GENERAL OPERATING COST	185,525
PAYMENT TO JOINT ECONOMIC DEVELOPMENT	125,000
TOTAL ECONOMIC DEVELOPMENT FUND	310,525

SECTION XII: AUTHORIZATION & LIMITATIONS

A. The City Manager is authorized to transfer budgeted amounts within departments up to \$20,000. Expenditures over the original budget of any department or transfers over \$20,000 must be approved by City Council.

B. No amount between funds nor any contingency appropriation may be transferred within any fund without approval from the City Council.

EFFECTIVE DATE: The budget hereby adopted and the respective tax rates and fees so fixed shall be effective July 1, 2018:

DONE THIS 4th day of June, 2018, in the CITY OF FRANKLIN, VIRGINIA

Frank M. Rabil, Mayor

ATTEST: _____
R. Randy Martin



FY 2018 – 2019
ELECTRIC RATE ORDINANCE

City Ordinance 8-14(a) Has No Proposed Increase For Electrical Rates

Proposed Motion

The Council of the City of Franklin does ordain that the Franklin City Code 8-14 (a) shall maintain the current monthly electrical rates (FY 17-18 rates) for the non-fuel charge component for the kWh energy charge and the kW demand charge for all billings after July 1, 2018 in the following categories of users:

Sec. 8-14. Electrical rates and deposits.

(a) The following monthly electrical rates are hereby established for the following category of users:

Residential Rate – “Schedule RS-401” :

	<u>July 1, 2017</u>	<u>July 1, 2018</u>
A. Basic Customer Charge:	\$7.98	\$7.98
B. Plus kWh Charge	\$0.10851	\$0.10851
C. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Small General Service Rate – “Schedule SGS 405” :

	<u>July 1, 2017</u>	<u>July 1, 2018</u>
A. Basic Customer Charge:		
Single Phase	\$12.61	\$12.61
B. Plus kWh Charge:	\$0.08939 per kWh	\$0.08939 per kWh
C. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Small General Service Rate – “Schedule SGS 406” :

	<u>July 1, 2017</u>	<u>July 1, 2018</u>
A. Basic Customer Charge:		
Three Phase	\$22.42	\$22.42
B. Plus kWh charge:	\$0.08939 per kWh	\$0.08939 per kWh
C. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Medium General Service-I Rate– “Schedule MGS-I 451/551” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Single Phase	\$49.50	\$49.50
B. Plus kWh Charge:	\$0.07320 per kWh	\$0.07320 per kWh
C. Plus kW Demand Charge:	\$6.80 per kW	\$6.80 per kW
D. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Medium General Service-I Rate – “Schedule MGS-I 453/553” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Three Phase	\$99.00	\$99.00
B. Plus kWh Charge:	\$0.07320 per kWh	\$0.07320 per kWh
C. Plus kW Demand Charge:	\$6.80 per kW	\$6.80 per kW
D. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Medium General Service-D Rate – “Schedule MGS-D 404/504” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Single Phase	\$45.00	\$45.00
B. Plus kWh Charge:	\$0.04846 per kWh	\$0.04846 per kWh
C. Plus kW Demand Charge:	\$14.97 per kW	\$14.97 per kW
D. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Medium General Service-D Rate – “Schedule MGS-D 407/507” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Three Phase	\$90.00	\$90.00
B. Plus kWh Charge:	\$0.04846 per kWh	\$0.04846 per kWh
C. Plus kW Demand Charge:	\$14.97 per kW	\$14.97 per kW
D. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Large General Service Rate – “Schedule LGS 403/503” :

	<u>July 1, 2017</u>	<u>July 1, 2018</u>
A. Basic Customer Charge	\$247.50	\$247.50
B. Plus kWh Charge:	\$0.04417 per kWh	\$0.04417 per kWh
C. Plus kW Demand Charge:	\$16.39 per kW	\$16.39 per kW
D. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Municipal Service Rate – “Schedule MS 408” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Single Phase	\$16.50	\$16.50
B. Plus kWh Charge:	\$0.09833 per kWh	\$0.09833 per kWh
C. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Municipal Service Rate – “Schedule MS 409” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Three Phase	\$26.13	\$26.13
B. Plus kWh Charge:	\$0.099833 per kWh	\$0.09833 per kWh
C. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Church and Synagogue Rate – “Schedule CS 418” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Single Phase	\$12.38	\$12.38
B. Plus KWH Charge:		
First 3000 kWh	\$0.10367 per kWh	\$0.10367 kWh
Excess over 3000 kWh	\$0.15355 per kWh	\$0.15355 per kWh
B. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

Church and Synagogue Rate – “Schedule CS 419, 429, 440” :

A. Basic Customer Charge:	<u>July 1, 2017</u>	<u>July 1, 2018</u>
Three Phase	\$22.00	\$22.00
B. Plus KWH Charge:		
First 3000 kWh	\$0.10367 per kWh	\$0.10367 per kWh
Excess over 3000 kWh	\$0.15355 per kWh	\$0.15355 per kWh
B. Fuel Adjustment: Each kilowatt hour used is subject to adjustment for charges in fuel costs, provided such fuel costs are charged to the City by its supplier.		

OUTDOOR LIGHTING SERVICE

Rate Schedule: OLS

High Pressure Sodium	<u>July 1, 2017</u>	<u>July 1, 2018</u>
100 Watt	\$11.00 per month	\$11.00 per month
150 Watt	\$13.50 per month	\$13.50 per month
250 Watt	\$18.75 per month	\$18.75 per month
400 Watt	\$28.00 per month	\$28.00 per month
1,000 Watt	\$44.00 per month	\$44.00 per month
Metal Halide		
1,000 Watt	\$39.25 per month	\$39.25 per month

GIVEN under our hands this **4th** day of **June 2018**.

Frank M. Rabil, Mayor

Attest:

R. Randy Martin, City Manager

**FY 2018 - 2019
PROPOSED CITY BUDGET**



REVENUE DETAIL – ALL CITY FUNDS

Growth • Community • Spirit

**CITY MANAGER RECOMMENDATION
MAY 2, 2018**

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REVENUE SUMMARY ALL FUNDS

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Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Account Description								
GENERAL FUND								
GENERAL FUND REVENUE	-	-	-	-	-	-	-	-
REAL ESTATE TAXES	-	-	-	-	-	-	-	-
GENERAL PROPERTY TAXES	-	-	-	-	-	-	-	-
REAL PROPERTY TAXES	-	-	-	-	-	-	-	-
REAL PROPERTY TAXES	-	-	-	-	-	-	-	-
2010-2011 Real Estate Tax #1	-	-	-	240.63	-	3,063.84	3,127.70	10,758.67
2010-2011 Real Estate Tax #2	-	-	-	240.62	954.22	3,874.72	3,406.51	16,884.00
2011-2012 Real Estate Tax #1	-	-	-	240.63	1,577.41	4,026.29	6,776.81	25,088.90
2011-2012 Real Estate Tax #2	-	-	-	240.62	1,652.47	11,843.88	14,389.40	37,645.37
2012-2013 Real Estate Tax #1	-	-	-	260.10	3,163.63	14,727.78	21,875.22	56,597.55
2012-2013 Real Estate Tax #2	-	-	-	1,269.39	5,673.83	20,663.09	34,095.77	117,617.99
2013-2014 Real Estate Tax #1	-	-	-	1,309.17	8,568.12	30,364.04	109,907.26	2,463,838.13
2013-2014 Real Estate Tax #2	-	-	-	1,541.06	11,000.63	26,928.71	117,689.05	2,406,739.44
2014-2015 Real Estate Tax #1	-	-	-	3,996.20	55,888.26	(98,954.71)	2,557,002.61	-
2014-2015 Real Estate Tax #2	-	-	-	6,439.18	26,972.64	170,053.80	2,404,542.91	-
2015-2016 Real Estate Tax #1	-	-	-	12,438.16	45,060.33	2,750,950.27	-	-
2015-2016 Real Estate Tax #2	-	-	-	26,477.57	101,374.67	2,569,690.11	-	-
2016-2017 Real Estate Tax #1	-	-	-	36,174.68	2,626,999.54	-	-	-
2016-2017 Real Estate Tax #2	-	-	-	114,064.24	2,495,816.98	-	-	-
2017-2018 Real Estate Tax #1	-	-	-	2,557,710.77	-	-	-	-
2017-2018 Real Estate Tax #2	-	-	-	118,938.14	-	-	-	-
2005-2006 Real Estate Tax #1	-	-	-	4.92	134.58	26.17	81.23	609.76
2005-2006 Real Estate Tax #2	-	-	-	85.50	-	49.86	297.36	835.19
2006-2007 Real Estate Tax #1	-	-	-	119.00	111.60	361.35	247.58	1,689.13
2006-2007 Real Estate Tax #2	-	-	-	397.98	233.99	1.08	461.55	2,512.51
2007-2008 Real Estate Tax #1	-	-	-	388.87	-	-	785.35	2,841.80
2007-2008 Real Estate Tax #2	-	-	-	40.64	-	-	1,234.47	2,627.74
2008-2009 Real Estate Tax #1	-	-	-	-	-	-	2,080.50	3,151.21
2008-2009 Real Estate Tax #2	-	-	-	-	-	903.53	2,351.60	3,803.76
2009-2010 Real Estate Tax #1	-	-	-	-	-	1,323.61	2,650.38	4,019.80
2009-2010 Real Estate Tax #2	-	-	-	140.36	-	2,797.93	1,116.37	8,571.36
2011-2012 Real Estate Tax #1	-	-	-	-	-	-	-	-
2011-2012 Real Estate Tax #2	-	-	-	-	-	-	-	-
Real Estate Tax-Current	5,339,000	5,950,164	5,365,878	-	-	-	-	-
Real Estate Tax-Delinquent	215,000	215,000	220,000	-	-	-	-	-
Real Estate Tax-School Reserve	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Special Real Estate Tax-Current	51,500	51,500	55,196	-	-	-	-	-
Special Real Estate Tax-Delinquent	-	-	-	-	-	-	-	-
Real Estate Taxes - PY	-	-	-	-	-	-	-	-
TOTAL REAL PROPERTY TAXES	5,605,500	6,216,664	5,641,074	2,882,758.43	5,385,182.90	5,512,695.35	5,284,119.63	5,165,832.31
NUISANCE LIENS ON REAL ESTATE	-	-	-	-	-	-	-	-
PUBLIC SERVICE CORPORATION TAXES	-	-	-	-	-	-	-	-
PSC - RE - Current	74,600	74,600	68,170	74,550.89	68,169.87	66,441.61	63,005.12	59,284.62
PSC - RE - Delinquent	-	-	-	-	-	-	-	-
PSC - PP - Current	150	150	444	146.79	444.24	646.29	1,971.82	3,465.14
PSC - PP - Delinquent	-	-	-	-	-	-	-	-
TOTAL PUBLIC SERVICE CORPORATION TAXES	74,750	74,750	68,614	74,697.68	68,614.11	67,087.90	64,976.94	62,749.76
PERSONAL PROPERTY TAXES	-	-	-	-	-	-	-	-
Personal Property Taxes - 2006	-	-	-	-	-	0.08	1,266.35	556.71
Personal Property Taxes - 2007	-	-	-	367.48	947.90	623.72	1,139.00	752.52
Personal Property Taxes - 2008	-	-	-	1.69	505.37	270.37	3,079.90	1,577.02
Personal Property Taxes - 2009	-	-	-	-	-	808.97	2,524.07	3,457.10
Personal Property Taxes - 2010	-	-	-	68.99	1,177.56	1,359.50	3,619.62	4,848.77
Personal Property Taxes - 2011	-	-	-	780.60	2,312.04	457.35	3,200.13	5,810.78
Personal Property Taxes - 2012	-	-	-	187.68	2,112.58	3,219.14	(20,291.71)	32,520.81
Personal Property Taxes - 2013	-	-	-	229.87	2,086.57	4,875.39	84,582.27	1,311,477.83
Personal Property Taxes - 2014	-	-	-	(107.89)	547.66	16,644.62	1,421,429.13	-
Personal Property Taxes - 2015	-	-	-	1,817.00	20,639.24	1,534,210.73	-	-
Personal Property Taxes - 2016	-	-	-	33,123.69	1,599,396.53	-	-	-
Personal Property Taxes - 2017	-	-	-	1,446,637.06	-	-	-	-
Personal Property Tax-Current	1,552,700	1,520,700	1,551,897	-	-	-	-	-
Personal Property Tax-Delinquent	35,000	35,000	45,000	-	-	-	-	-
PPTRA Relief	-	-	-	-	-	-	-	-
Personal Property Taxes - PY	-	-	-	-	-	-	-	-
TOTAL PERSONAL PROPERTY TAXES	1,587,700	1,555,700	1,596,897	1,483,106.17	1,629,725.45	1,562,469.87	1,500,548.76	1,361,001.54
MACHINERY & TOOLS TAXES	-	-	-	-	-	-	-	-
Machinery & Tools Taxes	20,000	20,000	21,050	20,024.34	8,972.41	19,401.62	18,867.20	63,547.74
Machinery & Tools Taxes - PY	-	-	-	-	11,141.35	-	-	-
TOTAL MACHINERY & TOOLS TAXES	20,000	20,000	21,050	20,024.34	20,113.76	19,401.62	18,867.20	63,547.74
PENALTIES AND INTEREST	-	-	-	-	-	-	-	-
Penalties - All Property Taxes	95,000	95,000	80,000	50,694.19	99,305.07	119,166.76	109,124.96	92,432.27
Interest - All Property Taxes	35,000	35,000	50,000	26,146.12	47,039.27	62,264.18	59,247.18	60,958.57

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
TOTAL PENALTY & INTEREST	130,000	130,000	130,000	76,840.31	146,344.34	181,430.94	168,372.14	153,390.84
OTHER LOCAL TAXES	-	-	-	-	-	-	-	-
Local Sales and Use Taxes	1,850,000	1,850,000	1,873,000	900,141.40	1,799,419.36	1,767,780.81	1,800,368.42	1,722,798.90
UTILITY TAXES	-	-	-	-	-	-	-	-
Consumer Utility Tax-Remittance	(85,000)	(85,000)	(75,000)	(48,554.73)	(80,093.93)	(71,087.50)	(77,874.55)	(76,631.71)
Right-of-Way Use Fee	12,000	12,000	25,000	8,271.95	18,570.49	20,094.77	24,179.01	24,310.06
Local Electric Consump. Tax-VA Powe	25,000	25,000	31,000	17,480.43	31,254.40	30,815.82	33,304.93	30,836.09
Consumer Utility Taxes	410,000	410,000	410,000	346,226.28	433,517.43	451,257.98	454,113.12	381,497.02
Utility Tax-City of Franklin Water	138,000	138,000	125,000	109,032.56	146,367.01	143,877.09	142,729.74	118,140.40
E-911 Telephone Tax	-	-	-	-	-	-	-	-
BUSINESS LICENSE TAXES	-	-	-	-	-	-	-	-
Business License Taxes	950,000	918,000	950,000	536,536.20	957,710.63	968,870.64	920,118.42	951,517.81
Business Licenses-Penalty/Interest	500	500	1,000	369.94	1,420.89	310.27	1,151.97	1,006.93
MOTOR VEHICLE LICENSES	-	-	-	-	-	-	-	-
Motor Vehicle Licenses	172,000	172,000	172,000	123,667.39	160,399.01	163,097.11	167,671.07	151,986.20
Motor Vehicle Licenses - Penalty	20,000	20,000	26,000	10,730.59	25,105.58	24,983.24	27,661.67	20,463.40
BANK STOCK TAXES	-	-	-	-	-	-	-	-
Bank Stock Taxes	56,200	56,200	56,200	-	56,929.81	56,200.38	71,670.86	58,774.53
TAXES ON RECORDATION AND WILLS	-	-	-	-	-	-	-	-
Recordation Taxes	38,000	38,000	46,000	31,647.75	49,728.67	38,082.41	55,162.22	44,337.03
CIGARETTE TAXES	-	-	-	-	-	-	-	-
Tobacco (Cigarette) Tax	280,000	280,000	330,000	188,028.87	316,661.98	352,198.63	373,904.37	342,433.20
LODGING TAXES	-	-	-	-	-	-	-	-
Lodging Taxes	160,000	160,000	130,000	93,797.07	141,317.60	123,626.34	149,165.91	149,853.70
MEALS TAX	-	-	-	-	-	-	-	-
Restaurant Meals Tax	1,480,000	1,480,000	1,440,000	869,404.54	1,498,566.85	1,494,136.82	1,439,600.94	1,294,881.63
PROBATE TAXES	-	-	-	-	-	-	-	-
Local Probate Tax	3,100	3,100	3,100	2,530.94	5,001.35	2,728.86	3,129.98	3,021.20
TOTAL OTHER LOCAL TAXES	5,509,800	5,477,800	5,543,300	3,189,311.18	5,561,877.13	5,566,973.67	5,586,058.08	5,219,226.39
PERMITS, FEES AND LICENSES	-	-	-	-	-	-	-	-
PERMITS AND OTHER LICENSES	-	-	-	-	-	-	-	-
Animal Licenses	2,500	2,500	3,000	1,342.50	3,106.50	3,685.50	4,163.50	4,300.50
PERMITS AND OTHER LICENSES	-	-	-	-	-	-	-	-
Taxi Permit	-	-	-	-	-	-	-	-
Land Use Application Fees	-	-	-	-	-	-	-	-
Transfer Fees	14,000	14,000	14,000	9,684.60	14,556.31	10,274.91	16,427.60	15,753.47
Zoning Advertising Fees	-	-	1,200	-	-	-	-	-
Zoning and Subdivision Permits	-	-	-	-	-	-	-	(25.00)

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Building Permits	17,000	17,000	17,000	27,750.00	9,048.22	15,860.00	45,645.00	12,040.50
Reinspection Fees	250	250	500	850.00	100.00	500.00	100.00	650.00
Electrical Permits	4,500	4,500	4,200	6,675.00	2,330.00	5,065.90	14,622.30	3,992.00
Electrical Inspection Fees	-	-	-	-	-	-	-	-
Plumbing Permits	6,000	6,000	5,500	3,120.00	4,280.00	2,840.00	6,575.00	5,045.00
Plumbing Inspection Fees	-	-	-	-	-	-	-	-
Mechanical Permits	4,500	4,500	3,500	5,735.00	1,425.00	4,555.00	9,895.00	5,780.00
Administrative Fee All Permits	6,000	6,000	5,000	3,660.00	5,625.70	6,461.87	19,439.00	5,750.00
Building Annual Permits	100	100	100	-	-	-	200.00	(80.00)
Building Code Modification	-	-	-	-	-	-	-	-
Sign Permits and Inspection Fees	800	800	800	320.00	580.00	265.00	780.00	870.00
Pub Veh Oper Lic Fees (TAXI)	-	-	-	-	-	-	-	-
Occupancy Permits	400	400	300	100.00	300.00	550.00	900.00	500.00
Erosion & Sediment Control Permit	2,300	2,300	2,300	900.00	950.00	950.00	300.00	1,100.00
Storm Water Management	8,100	8,100	10,000	2,700.00	(7,548.00)	4,392.00	-	7,500.00
Subdivision Plat Review	-	-	-	-	-	-	-	-
Storm Water Mgt. Fee-Payment to SH	-	-	-	-	-	-	-	-
Gun Permit Fees	1,000	1,000	1,400	2,327.50	2,327.50	2,892.75	1,295.32	1,729.00
Right of Way Fees-Planning Comm	-	-	-	-	-	-	-	-
Zoning Clearance & Other Charges	2,500	2,500	2,000	1,001.00	2,025.00	1,875.00	5,385.00	3,825.00
Building Permit Plan Review	3,500	3,500	2,500	2,210.00	2,721.00	2,625.00	1,760.00	920.00
Building Permit Stop Work	400	400	400	295.00	150.00	450.00	100.00	100.00
Building and Zoning Appeals	1,000	1,000	500	-	1,025.00	-	-	525.00
Rehabilitation Application Fees	-	-	20	20.00	20.00	-	20.00	-
Va Bldg Code Assessment Fee	2,500	2,500	1,052	1,775.90	7,616.69	1,800.30	2,813.66	1,079.15
Permit Extension	200	200	200	-	-	-	-	-
Permit Fees - Rebate E Zone	-	-	-	-	-	-	-	-
Planning Subdivision Plat Review	450	450	500	-	110.00	210.00	390.00	615.00
Planning Site Plan Review	600	600	600	550.00	(315.00)	950.00	-	1,800.00
Planning Rezoning Application	1,000	1,000	1,000	500.00	500.00	575.00	4,700.00	7,000.00
Yard Sale Permit Fees	250	250	250	135.00	375.00	405.00	455.00	390.00
Bingo & Raffle Permit Fees	-	-	-	-	-	-	-	-
Farmers Market Fees	-	-	-	-	-	-	-	-
Dance Permit	-	-	-	-	-	-	5.00	25.00
Election Filing Fees	-	-	-	-	100.00	-	200.00	-
SUB-TOTAL PERMITS, FEES & LICENSES -CITY FEES	79,850	79,850	77,822	71,651.50	51,408.92	67,183.23	136,171.38	81,184.62
Land Use Application Fees SO CO	-	-	-	-	-	-	-	-
Zoning & Subdivision Permits SO CO	-	-	-	-	-	-	-	-
Building Permits SO CO	45,000	45,000	191,738	19,735.00	87,030.99	22,980.00	28,215.00	27,343.85

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Reinspection Fees SO CO	500	500	400	400.00	400.00	500.00	300.00	200.00
Electrical Permits SO CO	15,000	15,000	123,970	6,825.00	66,108.41	10,245.50	16,436.00	9,963.22
Plumbing Permits SO CO	4,500	4,500	4,500	2,500.00	3,765.00	4,875.00	4,197.90	9,730.00
Mechanical Permits SO CO	9,000	9,000	9,000	4,569.00	8,654.50	16,050.00	8,170.00	10,482.00
Admin Fees All Permits SO CO	10,000	10,000	10,000	8,570.00	15,515.25	12,893.51	12,901.00	13,950.00
Building Annual Permits SO CO	100	100	100	-	-	-	-	-
Building Code Modification SO CO	100	100	100	-	100.00	100.00	-	-
Sign Permits & Inspec Fees SO CO	500	500	500	-	-	165.00	90.00	100.00
Occupancy Permits SO CO	500	500	500	100.00	250.00	425.00	975.00	700.00
Erosion & Sediment Control SO CO	20,000	20,000	32,500	3,900.00	16,299.99	6,550.00	3,540.00	1,905.00
Storm Management Fees SO CO	10,000	10,000	69,600	3,644.00	45,174.00	2,750.00	14,076.00	290.00
Subdivision Plat Review SO CO	-	-	-	-	-	-	-	110.00
Zoning Clearance & Other Chgs SO CO	5,500	5,500	3,000	1,950.00	5,225.00	5,575.00	-	-
Building Permit Plan Review SO CO	7,000	7,000	6,000	4,475.00	9,548.00	8,083.75	6,580.00	4,705.00
Building Permit Stop Work SO CO	400	400	400	-	150.00	250.00	-	-
Building and Zoning Appeals SO CO	-	-	-	-	-	-	-	25.00
Va Bldg Code Assessment Fee SO CO	-	-	6,574	-	0.50	5.00	-	768.98
Permit Extension SO CO	500	500	400	-	600.00	-	400.00	300.00
Planning Subd Plat Review SO CO	4,500	4,500	2,500	3,640.00	4,863.00	5,750.00	4,940.00	3,630.00
Planning Site Plan Review SO CO	4,000	4,000	4,000	1,573.20	12,232.75	725.00	2,307.00	220.00
Planning Rezoning Application SO CO	4,000	4,000	4,000	2,700.00	8,575.00	8,200.00	-	-
Agriculture/Forestry District SO CO	5,500	5,500	-	1,400.00	2,100.00	-	-	-
SUB - TOTAL PERMITS, FEES & LICENSES -SOUTHAMPTI	146,600	146,600	469,782	65,981.20	286,592.39	106,122.76	103,127.90	84,423.05
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
Court Fines and Forfeitures	30,000	30,000	30,000	13,690.94	29,009.30	26,849.66	27,673.19	33,041.28
Parking Fines	500	500	3,000	230.00	900.00	360.00	710.00	300.00
Special Court Fines	4,500	4,500	4,000	3,533.37	4,598.84	4,689.11	4,160.67	4,077.17
Court Local Costs	-	-	-	-	-	-	10.00	-
TOTAL FINES & FORFEITURES	35,000	35,000	37,000	17,454.31	34,508.14	31,898.77	32,553.86	37,418.45
REVENUE FROM USE OF MONEY/PROPERTY	-	-	-	-	-	-	-	-
REVENUE FROM USE OF MONEY	-	-	-	-	-	-	-	-
Interest Earned - Bank Deposits	500	500	500	451.90	313.95	2,259.72	901.30	-
Interest Earned - Investments	-	-	-	-	-	-	-	-
Interest SNAP	500	500	100	699.07	645.02	407.97	214.76	904.20
Local Interest Court	-	-	-	-	-	19.83	1,940.44	1,905.97
TOTAL REVENUE FROM THE USE OF MONEY/PROPERT	1,000	1,000	600	1,150.97	958.97	2,687.52	3,056.50	2,810.17
REVENUE FROM USE OF PROPERTY	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Rental of Recreational Property	250	250	500	50.00	(300.00)	(150.00)	1,350.00	200.00
Concession Rentals and Commissions	250	250	200	252.19	102.54	148.75	367.42	174.38
Sale of EZ Pass	4,100	4,100	4,200	1,540.00	5,040.00	-	-	-
Rental of M. L. King Center	23,400	23,400	23,400	15,600.00	23,400.00	23,400.00	23,400.00	25,350.00
Rental of Pretlow/Rawls Farms	-	-	-	-	-	-	-	-
Rental of Pretlow/Rawls Farms	-	-	-	-	-	-	-	-
Rental of Pretlow/Rawls Farms	31,249	31,249	18,838	3,762.00	3,100.00	34,187.43	43,089.50	21,463.43
Other Rentals	-	-	-	-	-	-	-	-
Rental of Parks	350	350	1,000	50.00	350.00	1,350.00	350.00	450.00
Rental of Pool	300	300	850	-	-	357.74	-	-
Rental of Social Services Building	180,000	180,000	160,000	136,470.66	183,438.02	181,241.94	160,308.58	183,291.53
Rental of Health Center	15,259	15,259	15,259	10,139.20	15,208.80	15,208.80	15,208.80	15,208.80
Rental - Bank of America	1,200	1,200	600	800.00	1,083.33	-	-	-
TOTAL REVENUE FROM THE USE OF PROPERTY	256,358	256,358	224,847	168,664.05	231,422.69	255,744.66	244,074.30	246,138.14
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-	-	-
Court Costs	2,000	2,000	2,500	1,034.89	1,918.35	4,713.13	1,906.03	1,527.68
Law Library Fees	3,500	3,500	3,000	2,830.00	3,224.00	3,062.00	2,792.00	2,848.00
J & D Services - Southampton Co.	4,100	4,100	4,000	-	4,100.00	4,100.00	4,100.00	4,100.00
TOTAL REVENUE FROM CURRENT SERVICES	9,600	9,600	9,500	3,864.89	9,242.35	11,875.13	8,798.03	8,475.68
CHARGES FOR CURRENT SERVICES	-	-	-	-	-	-	-	-
Police Services	-	-	-	4,532.80	-	-	-	-
CHARGES FOR OTHER PROTECTION	-	-	-	-	-	-	-	-
Fire/Emergency Services (Counties)	129,500	129,500	128,051	129,485.79	128,051.79	116,720.48	114,813.99	110,092.72
Ambulance Charges	325,000	485,000	300,000	196,495.23	212,961.71	267,815.29	304,991.72	308,253.81
Fire Services - Southampton Co CIP	-	-	-	-	-	-	-	-
Southampton Co-Fire Truck CIP	-	-	-	-	-	-	33,723.00	-
CHARGES FOR OTHER PROTECTIONS	-	-	-	-	-	-	-	-
Animal Boarding and Adoption	350	350	150	351.00	439.00	120.00	140.00	160.00
Janitorial Services Health Dept.	17,000	17,000	17,000	8,585.10	16,883.29	17,933.74	17,460.94	17,733.82
TOTAL REVENUE FROM OTHER PROTECTION	471,850	631,850	445,201	339,449.92	358,335.79	402,589.51	471,129.65	436,240.35
MISC BILLING SERVICES	-	-	-	-	-	-	-	-
Social Services - Benefits	-	-	-	903.29	5,623.97	5,524.01	(1,593.73)	17,141.34
Blue Cross Retiree Reimb	-	-	-	-	-	-	-	-
Employee PTO Receivable	-	-	-	399.00	199.00	210.77	-	-
TOTAL REVENUE FROM OTHER PROTECTION	-	-	-	1,302.29	5,822.97	5,734.78	(1,593.73)	17,141.34

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
CHG FOR SANITATION & WASTE REMOVAL	-	-	-	-	-	-	-	-
Waste Collection Private	-	-	1,000	-	1,577.36	186.39	350.00	575.00
Weed Cutting Charges	6,000	6,000	6,000	3,363.00	6,956.88	3,952.59	1,877.92	26,915.87
Utility Tax Collection Fees	2,900	2,900	2,900	1,684.20	2,754.50	2,686.55	2,915.90	2,891.66
Demolition & Debris Removal	-	-	-	-	-	900.00	100.25	987.42
TOTAL REVENUE FROM WASTE REMOVAL	8,900	8,900	9,900	5,047.20	11,288.74	7,725.53	5,244.07	31,369.95
CHARGES FOR ADMIN-FUNDS	-	-	-	-	-	-	-	-
Charge for Admin Serv-Water Fund	297,786	368,589	297,786	198,524.00	291,908.00	263,042.00	285,920.00	257,305.00
Charges for Services-Garbage Fund	-	-	-	-	-	-	-	-
Charges for Services-Garbage Fund	212,862	259,292	212,962	141,974.68	210,560.00	215,815.00	195,389.00	198,162.00
Charge for Admin Serv-Airport Fund	-	-	-	-	-	-	-	-
Charge for Admin Serv-Airport Fund	27,235	25,515	27,235	18,156.68	36,511.00	20,749.00	18,863.00	17,833.00
Charge for Admin Serv-Electric Fund	-	-	-	-	-	-	-	-
Charge for Admin Serv-Electric Fund	423,737	547,133	423,737	282,491.32	425,889.00	440,218.00	440,218.00	388,960.00
TOTAL REVENUE FROM CHARGE FOR SERVICES	961,620	1,200,529	961,720	641,146.68	964,868.00	939,824.00	940,390.00	862,260.00
RECREATIONAL FEES	-	-	-	-	-	-	-	-
Recreational Fees and Admissions	6,000	6,000	6,000	2,323.15	5,399.60	6,655.81	9,321.00	5,248.99
Recreational Fees African American	-	-	-	105.00	-	-	-	120.00
Recreational Fees Summer Programs	4,500	4,500	1,500	4,110.50	1,125.00	910.00	300.00	5,430.30
Recreational Fees & Charges - Other	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM CHARGE FOR SERVICES	10,500	10,500	7,500	6,538.65	6,524.60	7,565.81	9,621.00	10,799.29
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
Expenditure Refunds	-	-	-	-	-	-	-	-
Rebates and Refunds	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
Misc- Prior Period Adjustment	-	-	-	-	-	(2,790.47)	(52,687.51)	(52,526.38)
Auction Proceeds	2,000	2,000	5,000	-	7,453.00	7,120.00	14,656.75	15,769.00
Sale of Supplies & Publications	1,000	1,000	1,000	400.00	835.50	1,022.25	1,031.50	1,067.50
Sale of Salvage/Surplus	500	500	500	436.30	1,233.33	529.90	375.15	2,480.70
Sale of Real Estate	-	-	-	95,000.00	-	40,000.00	-	-
Sale of Cemetery Lots	24,000	24,000	24,000	17,020.00	22,935.00	33,220.00	19,965.00	22,440.00
Sale of Cemetery Lots New Expansion	8,000	8,000	8,000	10,500.00	5,832.00	12,840.00	15,600.00	6,000.00
Late Penalty Fee Utilities	275,000	275,000	313,000	214,554.68	306,863.91	317,336.77	317,108.34	-
Schools - Security Services	-	-	6,000	-	-	-	-	-
Merchant Card Fee Revenue	35,000	35,000	35,000	-	-	-	-	-
Bad Check Fee Charges	4,500	4,500	4,500	3,551.75	5,720.00	3,640.00	4,095.00	6,230.00
Miscellaneous - Other	-	-	-	1,863.96	2,314.16	64,221.68	3,027.55	2,224.71

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Revenue Sharing - Isle of Wight	720,000	720,000	720,000	720,000.00	717,304.14	709,170.83	699,140.66	540,850.23
Revenue Sharing - Southampton Co	68,495	68,495	68,495	-	68,494.80	6,348.48	5,827.94	15,915.20
Payments in Lieu of Taxes-Electric	59,282	59,282	59,282	39,521.32	59,282.00	59,282.00	59,282.00	59,282.00
Payments in Lieu of Taxes-Water/Sew	26,460	26,460	26,460	17,640.00	26,460.00	26,460.00	26,460.00	26,460.00
Payments in Lieu of Taxes-FRHA	6,000	6,000	5,000	-	6,195.44	4,896.70	-	6,164.40
Donations Fire and Rescue	-	-	-	250.00	16,045.17	100.00	1,000.00	-
Donations Animal Control	-	-	-	76.00	20.00	25.00	145.00	1,050.00
Donations Beautification	-	-	-	-	-	650.00	650.00	9,800.00
Donations Recreation	-	-	-	-	-	-	-	-
Donations Police	-	-	-	300.00	400.00	200.00	400.00	1,000.00
Pass-Through Donations	-	-	-	-	-	-	-	-
Sale of Timber	-	-	18,049	56,623.82	-	-	-	-
TOTAL REVENUE FROM MISCELLENOUS SOURCES	1,230,237	1,230,237	1,294,286	1,177,737.83	1,247,388.45	1,284,273.14	1,116,077.38	664,207.36
RECOVERED COSTS	-	-	-	-	-	-	-	-
Workmen's Compensation Recoveries	-	-	-	14,098.00	4,927.00	-	-	720.00
Personal Property Seizure Costs	10,000	10,000	15,000	4,715.78	21,761.59	32,442.75	24,322.68	9,766.17
Misc Recoveries - Health Dept	-	-	-	-	-	11,925.80	8,810.41	8,739.16
Misc Recoveries- SO CO Inspection	350,000	350,000	300,000	99,314.09	180,555.91	252,619.91	209,766.21	246,750.54
Misc Recoveries - SO CO Human Resources	-	55,000	52,000	-	-	-	-	-
Misc Recoveries - River Gauge	37,400	37,400	37,400	22,439.00	36,360.00	-	-	-
TOTAL REVENUE FROM RECOVERED COSTS	397,400	452,400	404,400	140,566.87	243,604.50	296,988.46	242,899.30	265,975.87
NON-CATEGORICAL AID STATE	-	-	-	-	-	-	-	-
Tax on Deeds (Recordation Tax)	16,000	16,000	16,000	7,754.99	16,507.34	12,755.80	19,489.91	18,240.54
Railroad Rolling Stock Taxes	7,000	7,000	7,000	6,218.30	6,239.57	6,937.44	6,652.17	7,032.69
Auto Rental Tax	32,000	32,000	32,000	19,161.75	32,284.36	32,999.30	33,526.29	30,566.47
PPTRA Tax	1,048,897	1,048,897	1,048,897	996,451.78	1,048,896.61	1,048,896.61	1,048,896.61	1,048,896.61
Communication Tax	515,000	515,000	540,000	256,809.69	524,288.32	537,499.90	553,897.52	558,779.43
TOTAL NON CATEGORICAL REVENUE	1,618,897	1,618,897	1,643,897	1,286,396.51	1,628,216.20	1,639,089.05	1,662,462.50	1,663,515.74
SHARED EXPENSES	-	-	-	-	-	-	-	-
Commissioner of Revenue	80,715	80,715	80,715	46,876.10	78,859.41	78,708.72	76,718.50	76,962.29
SHARED EXPENSES	-	-	-	-	-	-	-	-
Treasurer	73,096	73,096	73,089	40,013.50	71,514.94	71,830.51	64,069.56	61,321.01
SHARED EXPENSES	-	-	-	-	-	-	-	-
Registrar/Electoral Boards	35,000	35,000	35,000	-	35,297.17	34,911.00	33,542.04	34,657.34
TOTAL SHARED EXPENSES	188,811	188,811	188,804	86,889.60	185,671.52	185,450.23	174,330.10	172,940.64
CATEGORICAL AID - STATE	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
CJS Grants for Law Enforcement	417,544	417,544	417,544	313,158.00	417,544.00	404,520.00	392,211.00	404,520.00
Emergency Services Grant	-	-	-	-	-	-	-	-
Fire Programs Fund Grant Equip.	-	-	27,200	28,691.00	27,850.00	27,200.00	27,189.00	50,250.00
Rescue Squad Assistance Grant	-	-	-	-	-	13,507.73	134,892.00	-
Street and Highway Maintenance	1,574,444	1,574,444	1,697,082	787,221.82	1,690,241.16	1,634,551.48	1,571,820.24	1,529,731.12
Litter Control Grants	-	-	7,281	6,038.00	6,192.00	6,427.00	6,357.00	6,366.00
Arts Grant	5,000	5,000	9,500	-	5,000.00	5,000.00	-	-
Wireless 911 Grant	50,000	50,000	50,000	27,275.17	53,643.88	51,907.20	50,868.80	49,449.30
VA Land Conservation Foundation Grant	-	-	45,500	-	-	-	-	-
Four for Life EMS	-	-	-	-	7,319.52	7,380.88	7,165.60	7,241.52
PSAP Grant Police	-	-	118,080	-	-	55,254.00	150,000.00	-
RSAP Grants - Fire	-	-	-	-	-	-	-	-
DMV Grant - Public Works	-	-	-	-	-	-	-	-
CDBG - Dept of Housing & Comm Dev	-	-	-	-	-	-	-	30,000.00
State Bd of Elections-Primary Reimb	-	-	-	-	-	6,164.00	-	-
Gateway Enhancement Grant	-	-	-	-	-	-	-	-
Other State Grant-Armory Operations	-	-	-	-	12,148.80	7,461.56	9,442.29	-
VDOT Primary Extension Paving Award	-	-	-	-	246,781.00	483,870.00	-	-
Stream Gauges Chowan River Basin	-	-	-	-	-	-	-	-
Other State Grants	-	-	-	-	-	-	-	-
Forestry Grant - Fire Dept.	-	-	-	-	-	-	-	-
Hazard Mitigation Grant	-	-	-	-	-	15,116.00	-	455.00
PPTRA State Revenue	-	-	-	-	-	-	-	-
Disaster Matthew State Aid	-	-	-	-	24,868.48	-	-	-
Stormwater Grant	-	-	-	-	-	-	25,921.99	53,257.06
TOTAL STATE REVENUE	2,046,988	2,046,988	2,372,187	1,162,383.99	2,491,588.84	2,718,359.85	2,375,867.92	2,131,270.00
CATEGORICAL AID -FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
SCAAP Grant - OJP	-	-	-	-	-	-	930.00	-
Justice Asst Grant Police	-	-	6,120	5,508.00	5,400.00	1,288.40	6,287.00	12,157.00
SAFER Grant Fire Dept	-	-	-	-	-	42,942.41	404,025.96	443,149.70
EMS Grant-LEMPG EOC Upgrade	-	-	16,595	16,595.00	16,595.00	-	16,595.00	16,595.00
Hazard Mitigation Grant	-	-	-	-	-	38,373.00	-	1,155.00
USDA Police Grant	-	-	25,000	25,000.00	-	-	50,000.00	24,970.00
Other Federal Grants	-	-	-	-	-	-	-	-
Forestry Grant	-	-	-	-	-	-	-	-
Federal CDBG	-	-	-	-	-	-	-	-
Police Grant RCISN	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM OTHER SOURCES	-	-	47,715	47,103.00	21,995.00	82,603.81	477,837.96	498,026.70

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
OTHER FINANCIAL SERVICES	-	-	-	-	-	-	-	-
Insurance Recoveries (Non-recurring)	-	-	-	-	-	-	-	-
Sale of Land, Equip/Bldg (nonrecur)	-	-	-	-	-	-	-	-
PROCEEDS FROM INDEBTNESS	-	-	-	-	-	-	-	-
Local Bond Issue	-	-	-	-	-	-	-	-
Loans From Literary Fund	-	-	-	-	-	-	-	-
Proceeds from Loans	-	-	205,000	-	-	-	-	-
Capital Leases	-	-	-	-	-	461,416.50	-	-
FUNDS TRANSFERS	-	-	-	-	-	-	-	-
From Unappropriated Surplus	-	-	-	-	-	-	-	-
Transfer From IDA	-	-	-	-	-	-	-	-
Transfer From Electric Fund	1,275,016	1,448,510	1,439,393	959,595.32	1,409,891.00	1,416,157.15	1,409,891.00	1,409,891.00
Prior Year Budget Carryover	-	-	204,978	-	-	-	-	-
Transfer From Solid Waste	-	112,345	112,345	74,896.68	82,845.00	56,223.30	-	-
Transfer From Water & Sewer	173,683	173,683	138,189	92,126.00	110,460.00	85,474.25	-	-
Transfer From Airport Fund	-	-	-	-	-	569.65	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Transfer Elec Fund-Debt Reserve	-	-	-	-	-	-	-	-
Transfer W/S Fund-Debt Reserve	-	-	-	-	-	-	-	-
Transfer from Disaster Fund	-	-	-	-	-	-	-	46,900.51
Use of Fund Balance-Reserve for Deb	-	-	-	-	-	-	-	-
Use of Restricted Fund Balance	-	-	58,743	-	-	-	-	-
Use of Unassigned Fund Balance	-	56,015	914,258	-	-	-	-	-
TOTAL REVENUE FROM OTHER SOURCES	1,448,699	1,790,553	3,072,906	1,126,618.00	1,603,196.00	2,019,840.85	1,409,891.00	1,456,791.51
GRAND TOTAL GENERAL FUND REVENUE	21,840,060	23,182,987	24,269,002	14,076,685.57	22,194,491.76	22,975,616.44	22,034,881.87	20,696,737.44
SOCIAL SERVICES REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-
Misc - Prior Period Adjustment	-	-	-	-	-	-	2,926.29	-
Miscellaneous Income	-	-	-	-	67.00	-	-	-
Miscellaneous Recoveries	-	-	-	72.88	-	-	-	-
Safe & Stable Family UW Grant	-	-	-	-	-	-	-	-
Obici Healthcare Grant	-	-	12,553	-	19,517.00	51,678.00	20,070.00	-
STATE REVENUE	-	-	-	-	-	-	-	-
Categorical Aid-State	560,984	504,058	495,042	276,417.56	363,912.86	322,919.16	340,449.03	323,781.60
Food Stamp Grant	-	-	-	-	-	-	-	-
Child Day Care Initiative Grant	-	-	-	-	-	-	-	-
Hard To Serve Grant- Welfare Reform	-	-	-	-	-	-	-	-
Energy Asst - State Reimbursement	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
State Revenue-Project Adapt Conv.	-	-	-	-	-	-	-	-
Cost Allocation Plan	24,421	24,421	24,421	-	-	21,032.62	24,421.47	25,902.49
FEDERAL REVENUE	-	-	-	-	-	-	-	-
Federal VPA Revenue	911,588	829,089	781,722	526,377.57	819,548.67	815,739.96	822,256.83	766,794.13
ARRA Federal VPA Revenue	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-
From Unappropriated Surplus	-	-	-	-	-	-	-	-
From Prior Budget - Carryover	-	-	19,101	-	-	-	-	-
Transfers From General Fund	543,341	517,766	497,434	331,470.00	467,058.00	414,213.06	405,582.40	375,173.32
TOTAL SOCIAL SERVICES FUND REVENUE	2,040,334	1,875,334	1,830,273	1,134,338.01	1,670,103.53	1,625,582.80	1,615,706.02	1,491,651.54
** COMPREHENSIVE SERVICES ACT *	-	-	-	-	-	-	-	-
COMPREHENSIVE SERV ACT REVENUE	-	-	-	-	-	-	-	-
COMPREHENSIVE SERVICE ACT REVENUE	-	-	-	-	-	-	-	-
State Aid	121,699	121,699	121,699	24,293.52	74,187.46	93,733.15	97,679.39	83,473.39
Patient Income	-	-	-	1,170.44	5,749.01	272.67	96.45	4,799.23
TRANSFERS	-	-	-	-	-	-	-	-
Transfers from General Fund	106,571	76,571	104,663	69,775.32	111,230.00	96,154.24	126,443.94	186,592.85
TOTAL COMPREHENSIVE SERVICES ACT FUND REVENUE	228,270	198,270	226,362	95,239.28	191,166.47	190,160.06	224,219.78	274,865.47
EDUCATION FUND	-	-	-	-	-	-	-	-
** EDUCATION FUND **	-	-	-	-	-	-	-	-
EDUCATION FUND REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
Misc - Prior Period Adjustment	-	-	-	-	-	-	-	-
Rental Income	8,841	8,841	7,500	8,500.00	4,948.60	7,548.00	5,622.00	2,121.00
School Tuition & Fees	825	825	700	700.00	700.00	700.00	768.00	1,700.00
Special Fees Pupils	67,313	67,313	57,100	867.90	113,148.94	-	5,535.28	5,093.90
Summer School Tuition	-	-	-	-	-	-	-	-
Rebates and Refunds	1,179	1,179	1,000	9,368.65	13,670.93	5,702.33	5,557.40	215.70
Universal Services Fund	67,195	67,195	57,000	-	42,402.71	220,998.76	74,639.02	50,112.38
Sale of Equipment	-	-	-	-	-	-	935.00	182.27
Insurance Adjustment	-	-	-	752.90	-	-	4,613.23	4,014.75
Dual Enrollment Reimbursement	-	-	-	-	-	-	-	-
Donations and Special Gifts	-	-	6,500	6,500.00	3,000.00	310.00	5,517.91	30,556.49
Other Local/Misc Revenues	19,417	19,417	22,720	-	-	6,496.70	-	-
Miscellaneous Recoveries	-	-	-	-	-	-	-	-
Donations Physical Education Annex	-	-	-	-	-	-	-	-
Omega PHI Tutorial SP Morton	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
PSIPHI Tutorial JP King	-	-	-	-	-	-	-	-
Planning Assistance Incentive Grant	-	-	-	-	-	-	-	-
Future ROTC Funds	-	-	-	-	-	-	-	-
Franklin Little Theatre Grant	-	-	-	-	-	-	-	-
Donation IP MATH Program	-	-	-	-	-	-	-	-
Donation Franklin/South Charities	-	-	-	-	25,325.00	166,654.28	121,869.00	65,250.00
School Construction Funds	-	-	-	-	-	-	-	-
Medicare Reimbursements	-	-	-	-	-	-	-	4,836.75
Obici Healthcare Grant	-	-	-	6,250.00	56,250.00	-	-	-
STATE REVENUE	-	-	-	-	-	-	-	-
State Sales Tax	1,490,601	1,490,601	1,480,457	747,985.78	1,443,263.32	1,473,964.34	1,411,226.36	1,310,066.54
State School Basic Aid	7,036,861	7,036,861	6,868,810	4,219,302.02	6,545,399.98	6,357,987.48	6,899,024.92	6,940,776.87
Other Funds (State)	-	-	-	-	-	80,196.14	-	-
Drug Free Grant	-	-	-	-	-	-	-	-
Adult Basic Education - State	-	-	-	-	-	-	-	-
Lottery Funds	-	-	-	-	-	-	-	-
IDEA Sliver Grant	-	-	-	-	-	-	-	-
Va. Medical Asst. Program	70,000	70,000	75,000	43,725.16	37,344.57	90,511.69	126,972.55	120,385.39
School Breakfast INC	-	-	-	-	-	-	-	-
School Food Program - State	-	-	-	-	-	-	-	-
PASS Grant	-	-	-	-	-	-	-	-
Va Preschool Initiative Program	-	-	-	29,212.72	160,224.00	-	-	-
School Improvements Title I	-	-	-	-	-	-	-	-
Mentor Teacher Programs	-	-	-	-	-	-	-	-
GAE State Grant	-	-	-	-	-	-	1,891.92	2,017.03
Race to GED Grant	-	-	-	-	-	-	4,010.00	4,010.00
JPK Kindergarten Tutorial Grant	-	-	-	-	-	-	-	-
SPM Tutoring for Success Grant	-	-	-	-	-	-	-	-
SPM After School Club	-	-	-	-	-	-	-	-
Partnership Project Future Links	-	-	-	-	-	-	-	-
Governor's Academic Challenge	-	-	-	-	-	-	-	-
State Technology Funds	-	-	160,800	128,000.00	112,400.00	128,000.00	185,577.00	242,800.00
Project Graduation Academy	-	-	-	-	-	-	13,158.40	12,912.69
Project Graduation Summer	-	-	-	-	-	-	17,082.15	16,023.07
Alternative Assessment Asst Grant	-	-	-	-	-	-	520.00	-
Project Payroll	-	-	-	-	-	-	-	-
State Fiscal Stabilization Funds	-	-	-	-	-	-	-	-
FEDERAL REVENUE	-	-	-	-	-	-	-	-
Type I Renovation	-	-	-	-	-	-	-	-
Type I Technology	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Sliver Grant	-	-	-	-	-	-	-	-
Adult Basic Education-Federal	19,462	19,462	18,351	3,208.54	18,288.45	18,411.03	15,978.63	19,901.00
Title I - I Can Learn	-	-	-	-	-	-	-	-
PASS Grant	-	-	-	-	-	-	-	-
Title VI	-	-	-	-	-	-	-	-
Title II - Eisenhower Grant	-	-	-	-	-	-	-	-
Pre-School Grant VIB	40,373	40,373	38,067	7,853.14	1,124.98	32,762.07	6,341.47	7,059.28
Title VIB Special Education	727,878	727,878	686,296	114,041.67	266,537.53	238,646.06	299,758.54	344,552.85
SVJTA-Job Partnership Training Act	-	-	-	-	-	-	-	-
Drug Free Schools - Federal Grant	-	-	-	-	-	-	-	-
School Food Program - Federal	-	-	-	(3,442.31)	-	-	-	-
Innovative Strategies Grant	-	-	-	-	-	-	-	-
Carl Perkins Grant	43,152	43,152	40,687	-	-	39,636.61	35,197.63	34,961.96
Technology Literacy Challenge Grant	-	-	-	-	-	-	-	-
Goals 2000 Act	-	-	-	-	-	-	-	-
GAE State Grant	2,292	2,292	2,161	1,014.52	1,388.69	2,161.00	-	-
Race to GED Grant	4,253	4,253	4,010	1,359.12	3,121.85	4,010.00	-	-
Reading for Excellence Grant	-	-	-	-	-	-	-	-
STARS Grant	-	-	-	-	-	-	-	-
Class Size Reduction Grant	-	-	-	-	-	-	-	-
CSRD Grant	-	-	-	-	-	-	-	-
Refugee School Impact Grant	-	-	-	-	-	-	-	-
Driver's Education-PRIDE Grant	-	-	-	-	-	-	-	-
High Schools That Work Grant	-	-	-	-	-	-	-	-
Federal ROTC Funds	60,454	60,454	57,000	38,732.86	54,458.95	53,386.37	57,766.09	57,359.35
Va. Medical Asst. Program	-	-	-	-	-	-	-	-
Innovative Teacher Recruitment	-	-	-	-	-	-	-	-
Type I Renovation	-	-	-	-	-	-	-	-
Type I Technology	-	-	-	-	-	-	-	-
Reading First	-	-	-	-	-	-	-	-
Federal Categorical Aid	-	-	-	-	-	-	-	-
Partnership Second Chance Grant	-	-	-	-	-	-	-	-
Assistive Technology Grant	-	-	-	-	86,078.52	-	-	-
21st Century Grant	-	-	313,000	41,322.54	-	-	16,627.49	97,898.45
Hard-To-Staff Pilot Program	-	-	-	-	-	-	-	-
Assessment (Calculator) Grant	-	-	-	-	-	-	-	-
Project Graduation Summer	-	-	-	-	-	23,532.20	-	-
ARRA - Title I A	-	-	-	-	-	-	-	-
Title I - 1003A	187,521	187,521	176,808	8,142.95	40,640.65	213,049.96	671,319.26	419,341.73
Title I - 1003G	-	-	-	-	111,815.49	6,496.78	411,006.15	109,011.11

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
ARRA - Title II D	-	-	-	-	-	-	-	-
ARRA - Title VIB	-	-	-	-	-	-	-	-
ARRA - Pre-school	-	-	-	-	-	-	-	-
ARRA - Education Jobs Grant	-	-	-	-	-	-	-	-
Title I School Improvement	-	-	-	-	183,525.17	-	-	-
NCLB Grant - Title II D	-	-	-	-	-	-	-	-
NCLB Grant - Title I	1,125,910	1,125,910	1,062,476	426,744.79	860,863.09	619,797.06	472,748.51	631,941.14
NCLB Grant - Title II A	201,636	201,636	190,117	50,832.15	56,164.01	83,805.02	73,256.01	67,000.44
NCLB Grant - Title III Part A	4,495	4,495	4,241	1,109.00	568.66	1,030.60	-	-
NCLB Grant - Title IV Drug Free	-	-	19,092	-	-	-	-	-
NCLB Grant - Title V Media	-	-	-	-	-	-	-	-
NCLB Grant - Title VI Rural Ed	37,839	37,839	35,677	15,847.14	18,441.42	16,509.52	10,943.84	11,959.70
Mathematics Support Grant	-	-	-	-	-	-	-	-
State Fiscal Stabilization Funds	-	-	-	-	-	-	-	-
State Stabilization Basic Aid	-	-	-	-	-	-	-	-
Workforce Opportunity Inc Grant	116,665	116,665	129,125	54,974.41	77,646.73	43,374.65	-	-
ROTC Funds	-	-	-	-	-	-	-	-
Contingency for Federal Grants	-	-	-	-	-	-	-	-
LOCAL GOVERNMENT REVENUE	-	-	-	-	-	-	-	-
Funds From Local Government	5,729,200	5,207,395	5,037,395	3,358,263.32	4,987,395.00	5,482,038.00	4,837,395.00	5,027,123.95
Local Reappropriation	-	-	-	-	-	-	313,596.20	-
Sch Bd Request Increase over base	-	-	-	-	-	-	-	-
Sch Construction Funds -Capital	-	-	-	-	-	-	-	-
Cafeteria Fund	-	-	-	-	-	-	-	-
Prior Year Budget Carryover	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Funds Local Government-Capital Proj	-	-	-	-	-	-	-	-
Carryover Prior Years - Capital Fd	-	-	-	-	-	-	-	-
Transfer from Sch Capital Fund 380	-	-	-	-	-	-	-	-
TOTAL EDUCATION OPERATING	17,063,362	16,541,557	16,552,090	9,321,168.97	15,326,137.24	15,417,716.65	16,106,454.96	15,641,185.79
***CAFETERIA FUND REVENUE	-	-	-	-	-	-	-	-
REVENUE - CAFETERIA FUND *****	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Refunds and Rebates	1,497	1,497	1,500	-	-	-	-	-
Other Cafeteria Income	-	-	-	462.52	40,274.09	27,297.17	2,131.18	54,075.05
Local Meal Income	30,482	30,482	30,539	19,256.00	39,645.20	41,110.15	44,277.53	76,961.84
Summer Feeding Income	-	-	-	-	-	-	-	-
STATE REVENUE	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
State School Food Match	8,121	8,121	8,136	13,692.24	45,526.15	28,665.24	15,674.16	16,252.76
FEDERAL REVENUE	-	-	-	-	-	-	-	-
Federal School Food Services	781,372	781,372	782,825	457,680.72	818,133.85	831,349.07	708,530.14	545,504.44
USDA Commodities	-	-	-	-	53,526.25	49,868.20	47,473.81	23,910.04
Reduced Lunches Reimbursed	-	-	-	-	-	-	-	-
Other Federal Reimbursements	-	-	-	-	-	-	-	-
Summer Feeding Income	-	-	-	-	-	-	-	-
Equipment Assistance Grant	-	-	-	-	-	-	21,770.00	-
TRANSFERS	-	-	-	-	-	-	-	-
Transfer from School Funds	-	-	-	-	-	-	-	-
TOTAL EDUCATION CAFETERIA FUND	821,472	821,472.00	823,000	491,091.48	997,105.54	978,289.83	839,856.82	716,704.13
SCHOOL TEXTBOOK FUND REVENUE	-	-	-	-	-	-	-	-
Interest Earned on Bank Deposits	91	91	50	24.09	41.90	53.22	106,795.53	47.96
Reimbursement- Lost/ Damaged Texts	148,167	148,167	81,107	-	-	167.61	-	327.22
Other Funds (State)	-	-	-	-	82,094.00	-	-	-
Use of Fund Balance	-	-	-	-	-	-	-	-
Transfer from School Fund	61,405	61,405	33,613	-	-	-	-	103,603.00
TOTAL EDUCATION TEXTBOOK FUND	209,663	209,663	114,770	24.09	82,135.90	220.83	106,795.53	103,978.18
GENERAL DEBT FUND	-	-	-	-	-	-	-	-
** GENERAL DEBT FUND **	-	-	-	-	-	-	-	-
PROCEEDS FROM INDEBTNESS	-	-	-	-	-	-	-	-
Proceeds of Refunding Bond Issue	-	-	-	-	-	5,280,000.00	-	-
Premium on Refunding Bond Issue	-	-	-	-	-	-	-	-
GENERAL DEBT SERVICE REVENUE***	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-
Transfer From General Fund	404,707	404,707	452,164	409,307.64	447,185.09	314,574.56	407,611.70	494,490.17
Bond Interest Refunded	-	-	-	-	-	-	-	-
Rural Development-Interest Financed	-	-	-	-	-	-	-	-
Transfers from Economic Development	-	-	-	-	-	-	-	-
TOTAL GENERAL DEBT FUND	404,707	404,707	452,164	409,307.64	447,185.09	5,594,574.56	407,611.70	494,490.17
****SCHOOL DEBT FUND****	-	-	-	-	-	-	-	-
** SCHOOL DEBT FUND **	-	-	-	-	-	-	-	-
SCHOOL DEBT REVENUE	-	-	-	-	-	-	-	-
SCHOOL DEBT REVENUE	-	-	-	-	-	-	-	-
Proceeds from Refunding Bond Issue	-	-	-	-	-	837,000.00	-	-
Literary Fund Subsidy	-	-	-	-	-	-	-	-
Premium on Refunding Bond Issue	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
Transfers from General Fund	662,084	662,084	651,734	651,734.00	686,271.58	651,264.86	644,799.27	477,205.19
Transfer from G/F - School Reserve	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-
Va. Lottery/School Constr. Funds	-	-	-	-	-	-	-	-
Interest Income/Transfer from City	-	-	-	-	-	-	-	-
Interest Income - Sinking Fund	68,000	68,000	30,000	42,593.10	59,072.20	63,483.71	46,837.62	41,739.84
TOTAL SCHOOL DEBT FUND	730,084	730,084	681,734	694,327.10	745,343.78	1,551,748.57	691,636.89	518,945.03
****WATER FUND****	-	-	-	-	-	-	-	-
** WATER AND SEWER FUND **	-	-	-	-	-	-	-	-
WATER FUND REVENUE	-	-	-	-	-	-	-	-
Sale of Water - Residential	1,400,000	1,400,000	1,414,750	622,742.68	924,541.92	829,331.99	854,649.25	842,354.79
Sale of Water - Commercial	-	-	-	311,230.72	454,046.69	379,329.44	399,882.88	411,315.31
Sewer Service Charge - Residential	1,850,000	1,850,000	1,864,750	1,017,754.06	1,488,841.85	1,040,634.86	1,162,966.71	1,134,684.99
Sewer Service Charge - Commercial	-	-	-	216,353.14	550,086.89	541,174.44	520,642.40	522,441.94
Water Connection Fees	-	-	-	-	13,250.00	3,500.00	7,000.00	23,000.00
Sewer Connection Fees	-	-	-	-	12,500.00	9,000.00	9,000.00	13,000.00
Administrative Connection Fee	5,000	5,000	5,000	4,270.00	6,410.00	6,530.00	5,470.00	2,820.00
Penalties	55,000	55,000	-	41,696.53	19,633.82	-	-	-
Water Connection Fees SO CO	-	-	-	-	-	-	-	-
Sewer Connection Fees SO CO	-	-	-	-	-	-	39.50	-
Hydrant Standby Charge	-	-	-	-	-	-	-	-
Sewer Charge - Isle of Wight County	55,000	55,000	55,000	26,784.36	56,536.61	59,333.67	45,710.64	60,544.40
Sewer Charge - Edgehill Southampton Co	33,000	33,000	33,000	18,390.72	36,388.48	36,413.41	32,798.60	36,929.05
WRITE OFF WATER -RESIDENTIAL	-	-	-	-	-	-	-	-
WRITE OFF WATER -COMMERCIAL	-	-	-	-	-	-	-	-
WRITE OFF SEWER -RESIDENTIAL	-	-	-	-	-	-	-	-
WRITE OFF WATER -COMMERCIAL	-	-	-	-	-	-	-	-
Interest on Bank Deposits	-	-	-	-	-	-	-	-
Interest & Income on Investments	-	-	-	-	-	-	-	-
Interest SNAP	-	-	-	1,542.31	1,256.47	727.80	281.67	460.87
Recovery-I of W Debt & Capital Exp	-	-	-	-	-	-	-	-
Sale of Real Estate	-	-	-	-	-	-	-	-
Recovery - Flood	-	-	-	-	9,263.82	-	-	-
Proceeds From Bond Issue	-	-	-	-	-	-	-	-
VML Training Grant	-	-	-	-	-	-	-	1,500.00
Employee PTO Receivable Water	-	-	-	-	-	-	-	-
Sale of Services & Supplies	-	-	-	-	-	-	-	-
Utility Overpayment-Residential	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Utility overpayment-Commercial	-	-	-	-	-	(481.02)	-	-
Sale of Salvage & Scrap	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	981.20	368.04	278.04	(401.91)	231.13
Meter Setting Fees	-	-	-	-	-	-	-	-
Bids, Bonds, Specs.	-	-	-	-	-	-	-	-
Disaster Matthew State Aid	-	-	-	91,652.53	728.17	-	-	-
OTHER SOURCES OF FUNDS	-	-	-	-	-	-	-	-
Proceeds from Loans	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-
Transfer From Unappropriated R E	122,837	122,837	-	-	-	-	-	-
Transfer From General Fund	-	-	-	-	-	-	-	-
Prior Year Budget Carryover	-	-	-	-	-	-	-	-
TOTAL WATER SEWER WASTEWATER FUND	3,520,837	3,520,837	3,372,500	2,353,398.25	3,573,852.76	2,905,772.63	3,038,039.74	3,049,282.48
SOLID WASTE REVENUE	-	-	-	-	-	-	-	-
** SOLID WASTE FUND REVENUE **	-	-	-	-	-	-	-	-
Waste Collection & Disposal Fees	1,279,481	1,309,481	1,333,279	862,818.94	1,364,911.60	1,300,261.93	1,360,694.47	1,341,167.76
Sale of Containers	-	-	-	-	223.00	-	316.00	214.00
Miscellaneous Revenue	-	-	-	-	-	-	-	-
Administrative Garbage Service Fee	4,000	4,000	4,000	3,340.00	4,970.00	5,320.00	4,610.00	2,140.00
FUNDS TRANSFER	-	-	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	4,625.35	-	-
Prior Year Carry over	-	-	87,618	-	-	-	-	-
Use of Restricted Fund Balance	53,691	-	-	-	-	-	-	-
TOTAL SOLID WASTE FUND	1,337,172	1,313,481	1,424,897	866,158.94	1,370,104.60	1,310,207.28	1,365,620.47	1,343,521.76
****AIRPORT FUND****	-	-	-	-	-	-	-	-
** AIRPORT FUND **	-	-	-	-	-	-	-	-
AIRPORT REVENUE	-	-	-	-	-	-	-	-
Airport Rental & Fees	60,000	60,000	60,000	37,952.07	59,404.81	55,845.24	59,283.37	63,539.94
Airport Tiedown Fees	-	-	-	-	-	-	253.82	2,590.00
Airport Housing Rental	-	-	-	-	-	-	-	-
Sale of Jet Fuel	33,750	33,750	33,750	33,893.66	26,062.62	28,013.74	34,525.04	62,305.59
Sale of Aviation Gas	33,750	33,750	33,750	21,482.63	5,368.55	26,551.51	36,591.89	49,722.73
Sale of Engine Oil	-	-	-	-	-	-	-	-
Rental Car Commissions	-	-	-	-	-	-	-	-
Rental Cars-Cash Payments	-	-	-	-	-	-	-	-
Deposits for Drawings and Specs	-	-	-	-	-	-	-	-
Grant-Camp Foundation	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Sale of Real Estate	-	-	-	-	-	-	-	-
Miscellaneous Revenue	500	500	500	63.84	55.76	365.53	110.76	292.13
Community Day Revenue	-	-	-	-	-	-	-	-
STATE CATEGORICAL AID	-	-	-	-	-	-	-	-
Maintenance Program	9,250	9,250	3,000	1,045.00	1,995.00	1,900.00	2,505.39	3,584.50
Airport Improvements	16,000	16,000	-	2,137.09	6,057.03	4,420.60	84,729.15	6,645.42
A W O S	-	-	-	-	-	-	80,200.90	-
Stormwater Grant	-	-	-	-	-	-	6,638.88	-
Tree Clearance Grant	-	-	-	-	25,470.40	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-
FEDERAL CATEGORICAL AID	-	-	-	-	-	-	-	-
Homeland Security Grant	-	-	-	-	-	-	-	-
Airport Improvements FAA	180,000	180,000	1,632,600	555,357.98	83,480.67	-	-	62,079.62
Stimulus Grant - Rehab 927	-	-	-	-	-	-	-	-
Design/Runway/Lights/Parrallel	-	-	145,120	41,138.92	-	-	-	20,912.98
Runway Light Project	-	-	-	-	-	49,731.13	938,961.87	-
OTHER SOURCES OF FUNDS	-	-	-	-	-	-	-	-
Proceeds From Loans	-	-	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-
Transfer Unappropriated Surplus	-	-	-	-	-	-	-	-
Transfer From General Fund	130,840	130,840	153,725	102,483.32	135,389.00	80,657.00	130,020.93	95,231.00
Prior Year Budget Carryover	-	-	27,244	-	-	-	-	-
Transfer From Electric Fund	-	-	-	-	-	-	-	-
TOTAL AIRPORT FUND	464,090	464,090	2,089,689	795,554.51	343,283.84	247,484.75	1,373,822.00	366,903.91
ELECTRIC FUND	-	-	-	-	-	-	-	-
** ELECTRIC FUND **	-	-	-	-	-	-	-	-
ELECTRIC FUND REVENUE	-	-	-	-	-	-	-	-
Sale of Electricity -Fuel Adj	1,002,379	1,572,741	1,104,300	799,753.67	452,306.56	994,620.91	2,069,723.48	1,756,869.16
Sale of Electric Energy-Residential	8,261,568	8,573,431	7,998,896	6,025,652.89	7,692,539.10	7,095,206.05	7,764,701.96	7,732,767.29
Sale of Electricity-Commercial	5,924,949	5,725,949	6,165,246	4,154,325.98	5,984,139.58	5,446,687.73	5,468,711.51	5,370,205.79
Cycle & Save	119,100	119,100	(119,129)	(79,350.00)	(119,524.30)	(120,350.15)	(118,871.59)	(119,634.60)
Administrative Connection Fee	12,000	12,000	10,000	7,540.00	11,890.00	13,960.00	11,850.00	21,750.00
Pole Attachment Fees	70,196	70,196	77,933	34,893.50	39,150.00	54,431.97	84,706.50	-
Late Fee	-	-	-	-	-	-	-	-
Cut-On Fees and Penalties	150,000	150,000	150,000	130,602.18	114,435.46	173,286.73	163,600.31	248,870.72
Penalties	-	-	-	-	-	-	-	-
REVENUE-BEGINNING BALANCES	-	-	-	-	-	-	5,804.30	58.44
Write Off Electric Residential	-	-	-	-	-	-	-	-
Write Off Electric - Commercial	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Write Off Beginning Balances	-	-	-	-	-	-	-	-
Interest on Bank Deposits	-	-	-	-	-	-	-	-
Interest SNAP	-	-	-	-	85.69	341.34	510.22	878.55
Proceeds From Bond/loans	-	-	-	-	-	-	-	-
Note - Generation Plant	-	-	-	-	-	-	-	-
Sale Of Equipment	1,000	1,000	1,000	-	-	8,426.00	-	-
VML Training Grant - Elec Dept	-	-	-	-	-	-	-	500.00
Investigation Fee Meter Tampering	-	-	-	-	-	-	-	-
Sale Of Electric Supplies	4,000	4,000	4,000	2,681.13	-	1,160.56	3,571.99	6,443.25
Miscellaneous Revenue	10,000	10,000	10,000	16,730.32	15,500.73	6,388.16	12,660.57	93,454.85
Sale of Surge Protectors	5,045	5,045	3,540	3,400.00	5,045.00	5,160.00	5,270.00	5,496.77
Disaster Matthew State Aid	-	-	-	-	7,383.12	-	-	-
TRANSFERS	-	-	-	-	-	-	-	-
Transfer From Prior Years Budget	-	-	-	-	-	-	-	-
Transfer of Unappropriated Surplus	-	-	-	-	-	-	-	-
Use of Unreserved Net Assets	-	-	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	10,517.75	-	-
State Aid Capital Projects TEA 21	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
TOTAL ELECTRIC FUND	15,560,237	16,243,462	15,405,786	11,096,229.67	14,202,950.94	13,689,837.05	15,472,239.25	15,117,660.22
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-
Interest on Bank Deposits	-	-	-	-	-	-	-	-
Rentals - Other	-	-	-	-	-	-	340.00	-
Miscellaneous - Other	-	-	-	-	9,627.90	-	-	-
Rents - Franklin Business Center	120,000	120,000	120,000	86,448.02	144,785.76	133,853.83	129,832.80	122,579.97
Program Fees - Franklin Business Center	5,000	5,000	7,500	1,598.48	5,409.80	4,897.75	7,885.65	6,988.63
Lease - Money Mailer	-	-	-	-	-	-	-	-
Carryover of Construction Funds	-	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	9,802.66	-	-
Proceeds from Sale of Real Estate	-	-	-	-	-	24,980.00	-	-
TRANSFERS	-	-	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-	-	-
Transfer from Solid Waste Fund	-	-	-	-	-	-	30,000.00	-
Transfer from GF - FBC - Operations	426,550	66,550	60,525	40,196.68	80,795.00	62,372.76	57,833.00	65,085.43
Transfer from GF - Econ Joint Fund	125,000	125,000	125,000	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
TOTAL ECONOMIC DEVELOPMENT FUND	676,550	316,550	313,025	253,243.18	365,618.46	360,907.00	350,891.45	319,654.03
BUDGET SUMMARY ALL FUNDS								
General Fund	21,840,060	23,182,987	24,269,002	14,076,686	22,194,492	22,975,616	22,034,882	20,696,737

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Social Services Fund	2,040,334	1,875,334	1,830,273	1,134,338	1,670,104	1,625,583	1,615,706	1,491,652
CSA Fund	228,270	198,270	226,362	95,239	191,166	190,160	224,220	274,865
General & School Debt Fund	1,134,791	1,134,791	1,133,898	1,103,635	1,192,529	7,146,323	1,099,249	1,013,435
School Funds (Operating, Cafeteria, Textbook)	18,094,497	17,572,692	17,489,860	9,812,285	16,405,379	16,396,227	17,053,107	16,461,868
Enterprise Funds	20,882,336	21,541,870	22,292,872	15,111,341	19,490,192	18,153,302	21,249,721	19,877,368
Economic Development Fund	676,550	316,550	313,025	253,243	365,618	360,907	350,891	319,654
Grand Totals - All Funds	64,896,838	65,822,494	67,555,292	41,586,767	61,509,480	66,848,118	63,627,776	60,135,580

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
BUDGET SUMMARY ALL FUNDS								
General Fund	21,840,060	23,182,987	24,269,002	14,076,686	22,194,492	22,975,616	22,034,882	20,696,737
Social Services Fund	2,040,334	1,875,334	1,830,273	1,134,338	1,670,104	1,625,583	1,615,706	1,491,652
CSA Fund	228,270	198,270	226,362	95,239	191,166	190,160	224,220	274,865
General & School Debt Fund	1,134,791	1,134,791	1,133,898	1,103,635	1,192,529	7,146,323	1,099,249	1,013,435
School Funds (Operating, Cafeteria, Textbook)	18,094,497	17,572,692	17,489,860	9,812,285	16,405,379	16,396,227	17,053,107	16,461,868
Enterprise Funds	20,882,336	21,541,870	22,292,872	15,111,341	19,490,192	18,153,302	21,249,721	19,877,368
Economic Development Fund	676,550	316,550	313,025	253,243	365,618	360,907	350,891	319,654
Grand Totals - All Funds	64,896,838	65,822,494	67,555,292	41,586,767	61,509,480	66,848,118	63,627,776	60,135,580

**FY 2018-2019
PROPOSED CITY BUDGET**



**EXPENDITURE DETAIL - ALL CITY
FUNDS**

Growth • Community • Spirit

CITY MANAGER RECOMMENDATION

MAY 2, 2018

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Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
GENERAL FUND EXPENDITURES	-	-	-	-	-	-	-	-
**CITY COUNCIL **	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	58,408	58,408	58,408	45,122	57,092	58,408	58,408	58,408
FICA	4,468	4,468	4,468	3,452	4,368	4,468	4,468	4,468
Other Contractual Services	-	-	-	-	-	-	3,067	269
Other Contracted Serv-Facilitator	-	-	-	-	-	-	12,405	1,978
Printing and Binding	-	-	-	-	73	-	-	50
Advertising	3,000	3,000	3,000	2,368	2,673	2,800	4,232	1,975
Postal Services	25	25	25	13	10	7	15	17
Telecommunications	570	570	570	570	570	-	-	-
Public Official Liability Insurance	6,640	6,640	4,800	4,982	6,362	7,197	6,478	3,239
Travel Subsistence & Lodging	500	500	500	391	692	-	-	754
Travel-Conventions & Education	600	600	500	555	-	-	(350)	240
Travel-(Milage)	500	500	100	266	702	-	-	-
Contributions-Law Library	4,200	4,200	2,300	2,118	2,484	3,062	2,792	2,228
Contribution - Reinvent Hampton Roads	-	-	5,000	-	-	-	-	-
Contributions-Comm Organizations	105,106	47,551	52,021	52,021	54,939	45,021	39,974	40,718
Dues and Association Memberships	14,887	14,887	14,881	14,927	15,296	14,396	14,444	14,537
Miscellaneous	3,500	3,500	3,753	2,101	4,694	7,340	5,038	7,184
Office Supplies	300	300	300	157	133	212	125	220
Contingency Fund	50,000	-	17,000	-	-	15,932	18,823	59,285
Totals	252,704	145,149	167,626	129,041	150,086	158,844	169,919	195,570
CITY MANAGER *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	177,426	161,784	150,746	93,498	133,296	132,161	124,423	117,490
Salaries and Wages - Overtime	5,000	5,000	500	8,350	8,801	680	1,115	-
Salaries and Wages - Part time	-	-	-	2,431	655	745	1,300	6,658
FICA	13,600	12,403	13,521	7,594	10,199	9,337	9,438	9,378
Retirement - VRS	20,500	18,407	17,296	11,728	15,197	15,408	16,571	16,325
Hospitalization/Medical Plans	18,100	13,431	10,440	5,512	6,566	5,938	6,192	5,808
Group Life Insurance	2,200	2,200	2,197	1,399	1,814	1,531	1,508	1,390
Workmen's Compensation	175	175	175	125	175	187	173	218
Travel Allowance	9,000	9,000	9,000	6,577	9,000	9,346	9,000	9,000
Adjustment Pay	-	-	-	152	101	101	-	91
Contracted Services - IT	-	-	-	-	-	-	-	269
Contractual Services	-	-	-	742	-	-	278	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Maintenance Service Contracts	3,300	3,300	3,300	1,797	3,641	2,557	3,069	2,447
Printing and Binding	-	-	100	-	-	-	13	50
Advertising	1,000	1,000	1,000	-	397	-	73	1,534
Postal Services	75	75	75	61	68	56	151	60
Telecommunications	4,823	4,823	4,823	4,186	5,222	2,408	3,357	3,917
Travel-Subsistence and Lodging	-	-	800	-	-	-	-	824
Travel-Convention and Education	100	100	100	-	296	85	(83)	-
Travel-Milage	-	-	-	-	165	-	-	-
Dues and Association Memberships	-	-	1,175	40	355	-	-	20
Miscellaneous	1,500	1,500	1,500	523	1,963	1,404	1,966	803
Office Supplies	500	500	500	176	260	1,384	616	693
Books and Subscriptions	75	75	55	58	49	49	49	49
Office Furniture & Equipment	-	-	-	-	156	-	-	-
Computer Equipment	-	-	-	-	-	-	-	1,080
Totals	257,374	233,773	217,303	144,951	198,377	183,377	179,208	178,103
CITY ATTORNEY *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	110,242	111,344	110,447	78,226	110,486	107,451	104,123	102,990
FICA	8,434	8,518	8,602	6,012	8,417	8,321	8,039	7,893
Retirement - VRS	13,371	13,519	12,347	9,171	12,006	12,765	13,456	14,335
Hospitalization/Medical Plans	9,048	8,952	6,960	6,260	6,566	-	6,192	5,808
Group Life Insurance	1,444	1,444	1,473	1,094	1,432	1,268	1,234	1,220
Workmen's Compensation	132	132	119	85	119	127	103	119
Adjustment Pay	-	-	-	190	108	108	541	54
Professional Services	15,000	8,000	15,000	20,977	49,459	55,906	32,872	1,955
Contracted Services - IT	-	-	-	-	-	-	-	269
Recording Fees	300	300	300	-	-	41	347	240
Maintenance Service Contracts	-	-	-	-	-	-	-	127
Postal Services	150	150	150	93	57	202	247	147
Telecommunications	2,350	2,350	2,350	1,753	2,311	1,618	2,361	2,535
Travel-Convention and Education	1,500	1,500	1,500	-	1,160	917	1,573	1,237
Travel-Mileage	500	500	500	466	506	987	529	425
Dues and Association Memberships	800	800	800	600	615	575	650	650
Office Supplies	100	100	500	26	30	680	394	282
Books and Subscriptions	1,000	1,000	1,200	995	995	995	-	700
Office Furniture & Equipment	-	-	-	-	803	-	-	-
Totals	164,371	158,609	162,248	125,949	195,070	191,961	172,660	140,986

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
MANAGEMENT SERVICES & HR*****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	103,626	105,009	103,626	24,543	34,757	78,843	81,569	66,431
Salaries and Wages - Overtime	-	-	2,000	-	2,387	5,184	2,078	1,049
Salaries and Wages - Part time	-	-	-	14,826	8,341	-	7,825	19,988
FICA	8,000	8,106	8,080	2,968	3,430	5,986	6,605	6,462
FICA - Employee Incentives	-	-	-	-	-	-	-	-
Retirement - VRS	13,200	13,389	11,378	2,219	3,164	8,765	10,150	9,245
Hospitalization/Medical Plans	18,096	17,904	13,920	4,956	6,566	13,414	10,722	5,808
Group Life Insurance	1,400	1,400	1,358	265	379	894	955	787
Workmen's Compensation	-	-	-	78	109	111	95	119
Adjustment Pay	-	-	-	190	108	217	758	54
Professional Services-Drug Program	6,000	5,000	3,500	4,363	4,390	3,456	4,985	5,308
Professional Services-Psychological	2,000	2,000	1,500	1,297	1,550	2,073	1,500	1,475
Contracted Services - IT	-	-	-	-	-	-	-	269
Professional Services-Other	1,000	1,000	2,000	857	889	569	1,406	1,178
Professional Services-Training	-	-	-	-	65	-	6,408	-
Contractual Services-COBRA	4,016	4,016	4,016	4,002	5,800	1,724	3,335	3,263
Contracted Expenses-Spending Plan	2,400	2,400	1,982	2,408	3,211	2,118	2,341	2,357
Contractual Services	5,500	5,500	10,000	3,209	10,986	3,383	-	-
Maintenance Service Contracts	3,200	3,200	3,601	1,540	3,708	3,919	3,164	4,086
Contracted Services-IPMA Test	2,000	2,000	2,000	559	1,763	1,573	846	1,692
Contracted Services-Plan Help	-	-	1,000	-	-	-	-	-
Contracted Services-Pay Study	-	-	1,500	-	-	-	-	-
Printing and Binding	-	-	-	-	-	-	-	-
Advertising	-	-	-	212	800	448	-	25
Postal Services	300	300	300	102	266	339	282	185
Telecommunications	2,987	2,987	2,987	2,323	2,887	1,859	2,366	2,541
Lease/Rent of Equipment	-	-	-	-	-	-	-	-
Travel-Subsistence and Lodging	-	-	-	-	-	-	152	-
Travel-Convention and Education	-	-	-	-	-	-	-	-
Travel-Mileage	-	-	-	-	-	-	93	-
Dues and Association Memberships	-	-	-	-	-	544	149	834
Miscellaneous	400	400	400	176	621	291	-	250
Misc. - Employee Events	-	-	-	225	1,245	2,683	900	1,125
Interview Supplies	-	-	-	-	-	64	-	-
Office Supplies	1,000	1,000	1,000	508	1,158	699	1,804	3,044

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Books and Subscriptions	-	-	-	-	53	406	577	996
Office Furniture & Equipment	-	-	-	-	-	500	585	-
ID Badge Machine	-	-	-	-	-	2,037	-	-
Totals	175,125	175,611	176,148	71,826	98,633	142,099	151,650	138,572
COMMISSIONER OF THE REVENUE*****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	176,205	178,942	176,205	124,699	175,621	172,178	166,435	164,618
Salaries and Wages - Overtime	2,000	2,000	2,000	-	-	-	-	-
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	13,479	13,689	13,479	9,025	12,670	12,419	12,048	11,955
Retirement - VRS	21,287	21,652	19,347	14,511	19,189	20,403	21,508	22,913
Hospitalization/Medical Plans	40,804	38,568	31,155	23,541	29,490	27,054	27,636	20,112
Group Life Insurance	2,308	2,308	2,308	1,731	2,290	2,027	1,972	1,950
Workmen's Compensation	194	194	201	143	191	204	180	233
Adjustment Pay	-	-	-	433	433	433	2,166	352
Contracted Services - IT	-	-	-	-	-	-	-	135
Professional Services	1,000	1,000	1,000	1,130	1,000	1,150	900	930
Repairs & Maintenance-Office Equip	120	120	120	-	81	-	-	-
Maintenance Service Contracts	9,480	9,480	8,380	1,332	2,710	2,355	2,419	2,383
Printing and Binding	4,000	3,000	3,500	3,741	2,177	3,167	2,982	2,580
Advertising	750	750	750	455	-	209	253	202
Postal Services	3,000	3,000	3,000	2,402	1,685	2,599	2,741	2,668
Telecommunications	4,830	4,830	4,810	4,127	4,757	2,164	2,525	2,689
Travel-Convention and Education	3,150	2,650	2,500	2,485	2,888	2,059	1,666	1,148
Dues and Association Memberships	810	810	770	765	725	675	725	705
Miscellaneous	450	450	450	246	850	528	503	311
Office Supplies	3,600	3,000	2,600	805	2,720	2,658	2,531	2,325
Books and Subscriptions	720	720	720	571	600	819	450	896
Equipment	1,130	-	1,000	-	1,990	666	477	812
Office Furniture & Equipment	500	500	500	-	85	89	759	240
Totals	289,817	287,663	274,795	192,143	262,151	253,857	250,877	240,157
REAL ESTATE ASSESSOR *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	30,469	31,078	30,469	21,563	26,672	23,155	22,437	22,206
Salaries and Wages - Overtime	1,000	1,000	1,000	-	-	-	-	-
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	2,331	2,377	2,331	1,360	1,594	1,269	1,206	1,240

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget					
Retirement - VRS	3,681	3,762	3,345	2,509	2,894	2,751	2,900	3,089
Hospitalization/Medical Plans	13,660	11,712	10,508	7,881	9,791	8,867	9,060	8,496
Group Life Insurance	399	399	399	299	345	273	266	263
Workmen's Compensation	34	34	26	19	26	27	25	31
Adjustment Pay	-	-	-	108	190	108	541	54
Professional Services - Assessor	1,500	1,500	56,947	44,640	500	53,433	875	49,734
Contracted Services - IT	-	-	-	-	-	-	-	135
Professional Services	12,650	12,650	9,850	2,150	12,692	8,533	8,263	6,742
Contract Services-Equalization Bd	1,400	1,400	500	-	575	-	1,403	-
Repairs - Office Equipment	-	-	-	-	-	-	-	-
Printing and Binding	1,300	1,300	1,160	460	597	353	320	353
Advertising	1,300	1,300	1,300	294	129	597	759	434
Postal Services	100	100	100	0	15	11	98	11
Telecommunications	2,382	2,382	2,370	1,753	2,320	1,699	2,361	2,535
Lease/Rent of Equipment	-	-	-	-	-	-	-	-
Travel-Convention and Education	500	500	500	-	-	-	-	278
Dues and Association Memberships	-	-	-	-	-	-	-	-
Miscellaneous	100	100	100	57	-	155	-	-
Office Supplies	1,200	1,200	1,000	331	56	705	436	531
Equipment	2,530	2,530	500	-	768	618	-	-
Office Furniture & Equipment	-	-	-	-	-	-	581	190
Totals	76,536	75,324	122,405	83,424	59,165	102,554	51,530	96,323
CITY TREASURER *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	195,928	199,085	193,413	137,160	167,879	157,643	147,270	145,626
Salaries and Wages - Overtime	4,000	4,000	4,000	284	488	-	60	128
Salaries and Wages - Part time	-	-	-	-	14,184	15,677	14,416	16,619
FICA	15,028	15,270	15,028	9,631	12,981	12,433	11,752	11,692
Retirement - VRS	23,488	23,916	21,568	15,774	18,333	17,674	19,033	20,255
Hospitalization/Medical Plans	40,980	36,040	37,786	23,642	29,238	22,581	24,312	22,800
Group Life Insurance	2,548	2,548	2,574	1,882	2,189	1,768	1,745	1,724
Unemployment Insurance	-	-	-	-	-	-	-	864
Workmen's Compensation	215	215	-	140	196	210	165	208
Adjustment Pay	-	-	-	487	514	420	2,382	365
Contracted Services - IT	-	-	-	-	-	-	-	269
Contractual Services - Legal	9,332	8,332	9,332	3,719	2,352	1,736	1,101	1,025
Repairs & Maintenance -Office Equip	300	300	300	254	285	284	249	148

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget					
Maintenance Service Contracts	2,000	2,000	8,016	4,309	1,336	1,287	1,464	1,532
Printing and Binding	6,500	6,000	6,500	3,602	5,072	5,173	4,423	4,722
Advertising	2,000	2,000	1,000	-	-	190	-	-
Postal Services	7,800	7,800	7,500	4,802	5,985	7,419	7,466	6,371
Telecommunications	7,238	7,238	7,238	5,757	6,462	2,522	3,029	2,858
Travel-Convention and Education	2,500	2,500	2,300	785	3,596	1,449	2,347	1,366
Dues and Association Memberships	800	800	800	760	715	885	715	650
Miscellaneous	300	300	300	11	526	99	45	-
Collection Credit Checks	205	205	205	101	201	202	194	94
Office Supplies	6,000	5,500	5,561	2,604	5,250	5,208	4,984	4,313
Decals, Tags, and Licenses	10,700	10,000	9,500	3,410	6,371	9,248	3,069	8,250
Personal Property Seizure Cost	2,500	2,500	2,500	262	-	93	30	-
Equipment	3,000	3,000	3,000	226	3,382	254	1,256	1,508
Office Furniture & Equipment	1,500	1,500	1,500	-	-	-	3,274	-
Totals	344,862	341,049	339,921	219,602	287,534	264,456	254,783	253,386
ACCOUNTING *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	179,986	182,538	123,069	62,578	132,629	115,185	120,226	143,153
Salaries and Wages - Overtime	2,500	2,500	2,500	-	-	2,336	262	2,132
Salaries and Wages- Part Time	30,000	30,000	30,000	21,650	30,648	34,353	28,593	16,560
FICA	16,085	16,279	12,801	5,862	11,784	11,192	11,446	12,297
Retirement - VRS	22,512	22,866	15,830	7,282	13,731	12,916	14,039	17,537
Hospitalization/Medical Plans	34,450	32,298	9,249	9,435	11,522	3,315	3,096	5,808
Group Life Insurance	2,357	2,357	2,300	869	1,640	1,320	1,287	1,493
Workmen's Compensation	210	210	210	150	210	224	198	258
Adjustment Pay	-	-	-	506	460	325	1,624	162
Contracted Services - IT	-	-	-	-	-	-	-	135
Professional Services	52,100	52,100	115,698	118,492	77,055	40,671	37,277	20,248
Contractual Services	-	-	-	-	-	155	599	1,815
Repairs - Office Equipment	-	-	-	-	-	-	-	-
Maintenance Service Contracts	29,615	29,615	37,410	27,553	23,258	11,883	27,725	18,310
Printing and Binding	1,100	1,100	1,100	1,031	2,267	1,367	2,225	1,586
Advertising	250	250	250	336	295	466	449	856
Postal Services	3,000	3,000	3,200	2,084	2,506	3,044	3,200	3,647
Telecommunications	5,182	5,182	5,182	4,824	5,166	1,629	2,378	2,552
Lease/Rent of Equipment	1,000	1,000	3,000	-	882	-	-	-
Travel-Convention and Education	800	800	800	-	251	117	526	754

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Travel Expense	-	-	150	-	-	-	-	-
Dues and Association Memberships	840	840	675	449	205	305	425	205
Miscellaneous	500	500	500	46	1,706	801	498	95
Office Supplies	3,500	3,500	3,500	2,524	3,765	3,924	3,929	3,967
Books and Subscriptions	275	275	100	-	116	221	-	49
Equipment	5,200	5,200	6,200	4,405	8,210	6,104	6,476	4,954
Office Furniture & Equipment	-	-	-	-	-	330	-	95
Computer Equipment	-	-	-	-	-	119	938	-
Totals	391,462	392,410	373,724	270,074	328,306	252,301	267,417	258,668
PURCHASING & GENERAL SERVICES****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	65,287	66,335	52,397	27,958	62,941	61,907	59,718	59,128
Salaries and Wages - Overtime	2,000	2,000	1,200	527	839	1,231	787	974
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	5,000	5,081	4,100	1,894	4,400	4,422	4,184	4,159
Retirement - VRS	7,900	8,041	6,088	3,253	6,402	7,665	7,718	8,222
Hospitalization/Medical Plans	13,660	13,660	8,936	7,881	9,791	8,867	9,060	8,496
Group Life Insurance	855	855	855	388	764	745	708	700
Workmen's Compensation	43	43	68	48	68	73	65	84
Adjustment Pay	-	-	-	108	108	-	541	217
Printing and Binding	150	150	150	-	-	127	62	-
Office Supplies	1,000	1,000	1,000	1,000	937	642	842	1,052
Office Furniture & Equipment	1,300	1,300	-	-	-	-	-	45
Totals	97,195	98,465	74,794	43,059	86,249	85,679	83,685	83,076
UTILITY COLLECTIONS & BILLING *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	133,210	143,937	120,284	73,427	126,084	123,900	112,993	111,784
Salaries and Wages - Overtime	2,500	2,500	2,500	2,489	1,571	1,153	568	36
Salaries and Wages - Part time	15,000	15,000	13,500	-	-	-	-	-
FICA	11,400	12,244	10,426	5,150	8,724	8,584	7,690	7,512
Retirement - VRS	13,200	14,615	12,897	8,143	13,302	14,932	14,603	15,557
Hospitalization/Medical Plans	36,100	36,100	26,402	19,067	26,148	23,796	24,312	22,800
Group Life Insurance	1,400	1,400	1,745	972	1,587	1,472	1,339	1,324
Unemployment Insurance	-	-	-	-	-	-	-	-
Workmen's Compensation	130	130	129	92	129	138	123	158
Adjustment Pay	-	-	-	244	433	325	1,624	162
Professional Services - Outsourcing	24,000	24,000	17,000	27,098	17,453	18,434	17,948	20,870
Contracted Services - IT	-	-	-	-	-	-	-	135

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Contractual Services	225	225	225	527	201	202	194	-
Maintenance Service Contracts	7,730	7,730	7,730	6,930	-	-	-	-
Printing and Binding	350	350	350	-	-	286	434	515
Postal Services	31,000	31,000	35,000	25,326	35,302	37,093	34,737	36,320
Telecommunications	4,305	4,305	4,305	2,911	4,165	2,424	3,118	2,978
Travel-Convention and Education	-	-	250	-	-	-	-	-
Miscellaneous	250	250	250	34	89	-	-	-
Office Supplies	3,300	3,300	3,800	2,295	6,075	4,940	4,337	4,094
Office Furniture & Equipment	3,400	3,400	-	241	-	-	449	509
Computer Equipment	-	-	-	-	2,783	-	-	-
Totals	287,500	300,486	256,793	174,946	244,047	237,677	224,468	224,755
INSURANCE *****	-	-	-	-	-	-	-	-
VA Local Disability Program - VRS	9,600	9,600	6,500	6,085	6,307	3,942	2,528	462
Health Insurance Retirees	173,198	173,198	166,732	112,839	165,964	135,628	109,418	98,968
General Liability Insurance	20,000	20,000	22,000	14,450	18,460	18,606	18,950	18,261
Totals	202,798	202,798	195,232	133,374	190,731	158,175	130,896	117,691
INFORMATION TECHNOLOGY*****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	68,750	69,438	68,750	48,654	58,523	46,125	45,168	38,559
Salaries and Wages - Overtime	-	-	-	-	4,107	3,055	6,797	4,381
Salaries and Wages - Part Time	-	-	-	-	-	-	-	-
FICA	5,260	5,313	5,260	3,644	4,659	3,729	4,022	3,293
Retirement - VRS	8,305	8,397	6,048	5,662	6,374	5,023	4,941	4,161
Hospitalization/Medical Plans	9,048	9,048	6,960	5,220	6,566	1,010	-	-
Group Life Insurance	901	901	722	676	760	544	536	451
Unemployment	-	-	-	-	-	-	-	-
Workmen's Compensation	-	-	-	41	57	61	46	51
Adjustment Pay	-	-	-	108	108	108	541	54
Professional Services - Contracted	12,000	11,000	18,000	7,709	37,669	19,007	16,772	26,608
Contractual Services - Internet	-	-	-	-	-	-	-	819
Contract Services-Computer Upgrades	-	-	-	-	-	-	-	-
Maintenance Service Contracts	13,530	13,530	15,025	6,061	5,587	8,909	664	-
Advertising	-	-	-	-	-	-	-	-
Postal Services	-	-	100	-	80	46	91	79
Telecommunications	10,200	10,200	8,500	7,082	8,691	4,118	5,157	4,301
Travel-Convention and Education	6,000	6,000	11,000	2,416	6,856	5,076	159	5,074

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Office Supplies	-	-	-	58	-	39	293	310
Supplies	-	-	150	-	35	122	85	-
Books and Subscriptions	-	-	-	-	-	-	-	-
Purchase/Lease - Computer	-	-	-	-	-	4,420	7,227	711
Computer Software/Hardware	15,000	12,000	10,000	675	7,257	8,771	5,737	10,457
Software Upgrade Project	-	-	123,515	3,440	4,445	515,121	27,757	9,038
PEG Channel Equipment	11,000	10,000	11,000	7,004	(400)	40,656	20,193	11,052
Networking & Operations Costs	40,800	39,800	56,300	39,723	30,700	34,531	30,589	21,653
Totals	200,794	195,627	341,330	138,171	182,074	700,473	176,775	141,052
BOARD OF ELECTIONS *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	53,989	52,489	49,081	34,734	48,918	47,838	46,358	45,766
Salaries & Wages-Electoral Board	4,300	4,300	4,216	3,399	3,425	3,851	4,134	4,124
Salaries and Wages - Part time	18,820	18,820	18,820	13,154	18,744	17,854	15,900	15,438
Special Payments-Election Officers	10,245	10,245	18,260	6,936	13,810	14,825	5,865	10,358
FICA	5,523	5,596	5,518	3,640	5,038	4,558	4,589	4,427
Retirement - VRS	6,449	6,526	5,852	4,042	5,345	5,683	5,991	6,367
Hospitalization/Medical Plans	2,262	-	-	-	-	-	-	-
Group Life Insurance	699	699	699	482	638	565	549	542
Workmen's Compensation	54	54	-	54	76	82	66	65
Adjustment Pay	-	-	-	190	244	190	758	73
Contractual Services-Other	395	395	395	-	-	-	-	-
Maintenance Service Contracts	10,248	10,248	6,624	5,036	2,137	2,758	903	1,185
Printing and Binding	9,750	9,750	13,000	4,263	8,466	15,828	6,787	8,931
Advertising	559	559	745	186	559	559	373	539
Postal Services	1,000	1,000	1,000	711	1,480	864	740	610
Telecommunications	2,884	2,884	2,936	2,323	2,887	1,622	2,292	2,541
Travel-Convention and Education	2,500	2,500	2,500	1,331	2,738	2,196	720	580
Dues and Subscriptions	369	369	349	369	239	349	314	314
Miscellaneous	800	800	800	46	390	485	64	361
Office Supplies	700	700	700	124	571	910	723	672
Office Furniture & Equipment	500	500	500	195	80	2,059	918	1,095
Computer Equipment	6,307	-	-	-	-	-	-	-
Lease Purchase	-	-	44,405	-	44,405	44,405	-	-
Totals	138,353	128,434	176,400	81,215	115,785	123,076	98,043	103,989
CIRCUIT COURT ***	-	-	-	-	-	-	-	-
Joint Operations	7,020	7,020	7,662	7,662	9,036	9,529	7,524	9,308

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Joint Office Furniture & Equipment	-	-	-	-	-	-	-	-
Totals	7,020	7,020	7,662	7,662	9,036	9,529	7,524	9,308
GENERAL DISTRICT COURT ***	-	-	-	-	-	-	-	-
Court Appointed Attorneys	5,000	5,000	5,000	2,640	3,120	4,920	3,720	3,960
Maintenance Service Contracts	1,500	1,500	1,500	557	1,442	724	815	900
Telecommunications	9,700	9,700	7,016	6,462	6,785	1,803	3,490	3,999
Lease/Rent of Equipment	2,500	2,500	1,000	1,212	477	628	1,147	3,423
Travel-Convention and Education	750	750	750	575	580	352	750	140
Dues and Association Memberships	325	325	325	185	125	210	160	95
Miscellaneous	250	250	1,000	143	1,052	766	756	553
Office Supplies	750	750	1,500	553	897	1,731	1,117	1,028
Totals	20,775	20,775	18,091	12,327	14,477	11,135	11,956	14,097
CLERK OF CIRCUIT COURT ***	-	-	-	-	-	-	-	-
Joint Operation - City Share	60,300	60,300	57,283	57,283	50,089	54,861	57,644	55,039
Joint Operations-City Share Debt	-	-	-	-	-	-	-	-
Totals	60,300	60,300	57,283	57,283	50,089	54,861	57,644	55,039
SHERIFF'S OFFICE ***	-	-	-	-	-	-	-	-
Joint Operation - City Share	112,540	112,540	95,101	95,101	100,897	107,613	81,780	74,752
Joint Capital Exp Courthouse - City	79,330	79,330	32,446	32,446	22,878	24,737	26,472	23,660
Joint Capital Exp Sheriff's Office	8,780	8,780	9,145	9,145	9,102	8,019	4,949	3,870
Totals	200,650	200,650	136,692	136,691	132,877	140,370	113,200	102,282
DISTRICT COURT SERVICE ***	-	-	-	-	-	-	-	-
Juvenile Detention & Group Home	94,053	53,000	53,000	44,004	68,938	15,347	51,122	61,767
Telecommunications	4,120	4,120	4,120	3,715	4,085	1,263	2,006	2,140
Rental of Office Space	-	-	-	-	377	377	377	377
Office Supplies	-	-	-	390	483	540	520	456
Joint Operation - City Share CCP	14,997	14,997	12,950	12,950	12,950	6,975	6,890	8,010
Office Furniture & Equipment	-	-	-	-	-	-	-	-
Totals	113,170	72,117	70,070	61,059	86,834	24,503	60,915	72,750
COMMONWEALTH'S ATTORNEY ***	-	-	-	-	-	-	-	-
Joint Operation - City Share	43,100	43,100	36,605	36,605	41,855	33,185	47,324	37,291
Joint Costs-Capital Outlay	-	-	-	-	-	-	-	-
Contracted Services-Local Case Rep	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Totals	65,100	65,100	58,605	58,605	63,855	55,185	69,324	59,291
WESTERN TIDEWATER REGIONAL JAIL**	-	-	-	-	-	-	-	-
City Share of Inmate Costs	948,013	948,013	921,980	921,983	921,980	922,091	851,235	570,990

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
SCAAP Grant	-	-	-	-	-	-	930	-
Totals	948,013	948,013	921,980	921,983	921,980	922,091	852,165	570,990
POLICE ***	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	1,851,739	1,661,526	1,677,463	1,110,375	1,539,693	1,480,932	1,453,006	1,430,218
Salaries and Wages - Overtime	305,500	268,840	313,500	317,028	353,494	330,623	252,559	245,943
Salaries and Wages - Holiday Pay	45,000	39,600	42,000	42,609	39,170	29,024	37,586	39,976
Salaries and Wages - Part Time	-	-	-	-	-	-	-	-
FICA	141,654	127,105	154,836	108,057	142,658	136,242	128,246	125,033
Retirement - VRS	219,478	197,416	184,038	131,626	169,235	172,813	180,346	191,559
Retirement - VRS LEOS	-	-	-	-	-	-	-	-
Line of Duty Acct	16,400	14,498	13,650	13,617	13,617	12,971	14,009	13,571
Hospitalization/Medical Plans	295,784	236,306	190,459	141,830	173,312	152,683	192,399	182,510
Group Life Insurance	23,781	23,781	23,783	15,704	20,193	17,515	17,149	16,854
Unemployment Insurance	-	-	-	-	-	-	-	9,239
Workmen's Compensation	57,453	47,453	51,912	36,998	51,910	55,503	42,475	29,601
Clothing/Education Allowance	26,200	21,200	18,200	12,216	18,829	15,263	13,989	14,556
Clothing Allowance	4,061	4,061	4,061	2,924	-	4,061	-	3,750
Gun Allowance	17,000	17,000	17,000	11,120	13,727	15,434	15,688	16,172
Adjustment Pay	-	-	-	3,303	2,978	3,140	15,430	2,031
Tuition Reimbursement	8,000	7,000	8,000	3,330	3,339	-	-	-
Professional Services	3,000	3,000	20,300	17,887	2,577	1,520	1,325	1,263
Doctors & Phys Exam Fees	3,000	3,000	5,000	3,015	1,847	2,356	765	2,374
Contracted Services - IT	9,000	9,000	3,000	450	450	13,797	11,798	13,124
Contractual Services	3,900	3,900	3,900	1,745	4,327	3,152	2,555	2,395
Repairs - Motor Vehicles	35,000	35,000	35,020	32,063	35,197	36,455	30,501	28,271
Repairs - Office Equipment	500	500	1,000	-	543	-	176	34
Repairs - Radio Equipment	1,000	1,000	1,000	178	704	385	817	213
Repairs - Other	3,000	3,000	3,000	301	2,784	27,716	2,528	2,942
Maintenance Service Contracts	61,083	61,083	43,640	36,118	45,418	41,384	23,418	28,877
Printing and Binding	2,500	2,500	3,200	3,152	2,444	2,004	2,068	2,331
Advertising	3,600	3,600	3,600	3,140	1,458	1,339	1,503	2,251
Postal Services	3,000	3,000	2,190	607	2,839	2,161	889	1,910
Telecommunications	48,362	48,362	48,362	37,567	46,495	39,731	34,287	33,879
Insurance - Other Property	-	-	-	-	-	-	-	-
Insurance-Motor Vehicle	15,675	15,675	15,675	11,713	15,675	14,659	16,680	16,944
Insurance - Public Officials Liab.	14,187	14,187	14,187	10,481	14,187	14,783	12,497	12,099

Account Description	Current Amended				Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
	FY 18-19 Requested	City Manager Recommended	FY 17-18 Budget						
Lease/Rent of Equipment	-	-	-	-	-	-	-	-	-
Travel-Mileage	275	275	260	257	499	-	59	-	
Travel-Subsistence and Lodging	7,500	7,500	7,500	1,368	7,052	3,481	7,025	7,275	
Travel-Convention and Education	5,500	5,500	5,500	1,462	5,056	4,092	3,912	4,291	
Dues and Association Memberships	15,550	14,550	15,300	12,551	13,949	12,061	10,663	9,907	
Claims	-	-	-	-	-	-	-	-	
Pistol Range	5,000	5,000	3,000	397	4,097	2,240	2,184	2,664	
Special Operations	10,000	10,000	10,000	10,000	10,000	9,900	9,500	10,000	
K9 Supplies, Training, Healthcare	3,500	3,500	6,500	4,484	1,925	2,246	5,354	2,642	
Office Supplies	7,500	7,500	7,500	6,695	6,446	9,494	8,561	8,783	
Repair/Maintenance Supplies	5,000	5,000	5,000	1,380	4,274	1,788	1,571	1,177	
Vehicle Supplies - Fuel	50,000	48,000	47,000	35,782	44,034	40,911	60,560	83,509	
Vehicle Supplies	13,000	13,000	13,000	7,106	10,013	7,809	16,622	8,318	
Police Supplies (Ammunition)	40,500	40,500	40,355	17,886	31,428	34,758	40,643	37,981	
Uniforms and Wearing Apparel	30,000	30,000	30,000	16,448	28,826	26,362	29,151	37,609	
Books and Subscriptions	1,000	1,000	1,000	125	675	399	990	526	
C.C.T.V. Security	-	-	-	-	-	9,993	-	-	
Concealed Weapons Application	-	-	-	-	-	-	-	-	
Grant Dept of Justice -BYRNE	-	-	6,265	6,263	6,000	6,985	6,761	6,632	
Office Furniture & Equipment	-	-	-	-	205	-	38,499	-	
Communication Equipment	14,000	14,000	14,000	2,768	3,292	48,737	4,012	3,284	
Motor Vehicles	-	-	91,000	85,655	-	-	103,496	251,583	
Computer Equipment	8,000	8,000	8,000	5,224	10,721	7,426	9,023	12,670	
Building Repairs	2,500	2,500	2,500	1,708	-	-	-	-	
Capital Lease	13,373	-	-	13,373	-	-	-	-	
Totals	3,451,055	3,088,418	3,215,656	2,340,086	2,907,587	2,856,330	2,863,274	2,958,771	
E - 911 *****	-	-	-	-	-	-	-	-	
Salaries and Wages - Regular	300,504	306,452	236,961	112,969	242,398	258,182	227,037	322,770	
Salaries and Wages - Overtime	20,000	20,000	60,750	45,512	55,495	42,488	54,414	40,656	
Salaries and Wages - Holiday	14,000	14,000	14,000	2,825	1,330	6,746	16,484	12,128	
Salaries and Wages - Part time	99,344	99,344	99,344	51,643	82,741	76,659	82,634	17,634	
FICA	22,987	23,447	31,828	16,038	28,633	28,814	28,568	29,067	
Retirement - VRS	37,692	38,523	31,371	12,841	25,742	27,157	28,028	31,934	
Va Local Disability Program - VRS	-	-	-	-	-	-	-	-	
Hospitalization/Medical Plans	63,336	62,664	41,431	13,472	38,465	33,312	28,668	34,596	

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Group Life Insurance	3,897	3,897	3,742	1,547	3,081	2,846	2,741	2,778
Workmen's Compensation	325	325	398	284	398	425	268	474
Education and Uniform Allowance	8,000	8,000	8,000	1,274	2,451	2,784	2,507	2,590
Adjustment Pay	-	-	-	325	812	758	3,790	460
Professional Services	-	-	3,000	3,121	-	-	-	-
Doctors & Phys Exam Fees	2,000	2,000	2,000	868	880	744	-	-
Contracted Services - IT	9,000	9,000	9,500	2,690	9,616	546	3,822	1,312
Professional Services - Other	-	-	-	-	-	-	-	-
Repairs - Radio	5,000	5,000	5,000	982	5,000	6,040	8,271	32
Repairs - Other	4,000	4,000	4,800	30	3,552	-	109	784
Maintenance Service Contracts	66,484	66,484	57,812	56,270	57,915	52,610	50,023	40,513
Telecommunications	3,200	3,200	3,200	2,441	4,856	(894)	3,225	3,385
E-911 Emergency Number	15,000	15,000	15,500	9,512	21,529	29,269	33,119	44,607
Travel - Subsistence & Lodging	1,000	1,000	1,000	11	290	130	901	1,604
Travel - Convention & Education	2,000	2,000	2,000	-	-	(1,268)	2,959	895
Travel - Mileage	250	250	250	-	1,028	472	-	-
Dues & Association Memberships	1,150	1,150	1,150	148	339	1,803	-	-
Office Supplies	500	500	500	183	246	178	226	338
Uniforms	3,500	3,000	2,500	1,907	1,498	1,881	101	1,210
Office Furniture & Equipment	5,000	5,000	-	-	-	-	-	-
Communication Equipment	23,000	21,000	23,000	10,348	8,410	27,918	1,959	2,412
Computer Equipment	17,000	17,000	17,000	7,486	21,171	9,715	8,942	9,557
911 Upgrade - CIP	-	-	-	-	-	-	-	-
Capital Outlay	-	-	205,000	205,936	-	-	-	-
PSAP Grant	-	-	118,080	118,080	-	55,254	150,000	-
Totals	728,169	732,236	999,117	678,740	617,877	664,569	738,797	601,735
EMERGENCY MANAGEMENT SERVICES ***	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	1,214,449	1,206,998	1,200,902	796,293	1,186,384	1,066,110	1,069,917	1,049,301
Salaries and Wages - Overtime	131,000	124,450	131,000	125,295	141,002	145,075	147,891	140,215
Salaries and Wages - Holiday Pay	55,000	52,250	55,000	64,248	61,477	42,999	60,795	49,867
Salaries and Wages - Part time	48,000	45,600	48,000	27,220	36,906	59,416	64,947	72,205
FICA	92,904	92,331	111,300	73,501	104,311	95,218	96,277	91,989
Retirement - VRS	145,576	145,453	131,778	93,484	129,832	119,009	127,923	132,541
Retirement - VRS LEOS	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Line of Duty Act	23,347	22,180	23,347	23,262	21,560	20,494	19,586	18,399
Hospitalization/Medical Plans	202,750	185,786	144,760	114,632	129,888	125,208	154,286	160,904
Group Life Insurance	15,787	14,998	15,724	11,154	15,621	12,395	12,671	12,421
Insurance - Volunteer Fire Accident	7,500	7,125	15,514	6,592	15,514	15,514	14,104	10,849
Unemployment Insurance	-	-	-	-	-	222	5,586	331
Workmen's Compensation	71,138	60,460	72,753	51,852	72,861	77,786	47,199	34,548
Education and Uniforms Allowance	9,500	9,500	9,500	6,343	8,943	8,967	9,271	9,238
Fire and Rescue Calls	12,000	12,000	12,000	12,000	12,000	-	(24)	(88)
Fire Night Duty	-	-	-	-	-	-	-	25
Adjustment Pay	-	-	-	3,221	3,221	2,233	14,537	1,327
Moving Expenses	-	-	-	-	-	-	-	-
Doctors & Phys Exam Fees	3,000	3,000	1,500	2,795	120	309	-	1,227
Contracted Services - IT	600	600	600	-	-	-	677	269
Contractual Services	32,000	32,000	32,000	25,702	30,732	26,340	26,697	30,306
Repairs & Maint - Motor Vehicles	43,050	43,050	41,000	24,800	38,074	51,729	41,315	47,693
Repairs - Other	500	500	500	-	-	-	1,871	-
Maintenance Service Contracts	15,550	15,550	15,550	14,546	12,881	17,726	14,567	9,615
Printing and Binding	300	300	800	-	150	-	-	-
Advertising	850	850	350	850	315	453	854	1,180
Laundry and Dry Cleaning Services	1,700	1,700	300	1,621	-	-	-	250
Utilities - Electrical Servicee	35,000	35,000	35,000	32,778	33,061	36,976	42,061	39,372
Utilities - Heating Service	800	800	800	226	312	237	45	1,456
Utilities - Water & Sewer	2,700	2,700	2,700	1,736	2,093	2,873	2,514	3,137
Utilities - Hunterdale Fire	12,750	12,750	12,750	10,079	13,718	12,317	16,289	14,232
Postal Services	650	650	780	402	729	824	926	739
Telecommunications	17,635	17,635	17,635	12,844	18,079	4,587	5,874	7,309
Telecommunications -Cable	515	515	515	343	539	539	531	87
Insurance - Other Property	-	-	-	-	-	-	-	184
Insurance-Motor Vehicles	8,893	8,893	7,480	5,930	7,928	7,333	8,531	8,744
Travel-Mileage	-	-	-	-	-	-	-	-
Travel-Subsistence and Lodging	-	-	-	-	100	-	213	-
Contributions - Hunterdale Vol Fire	43,514	43,514	43,514	43,514	43,514	43,514	43,514	43,514
Support of Volunteer Fire Dept	1,000	1,000	1,500	372	808	500	1,169	749
Dues and Association Memberships	2,250	2,250	2,250	1,828	2,270	2,253	2,280	1,811
Home Land Security Grant	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Office Supplies	2,000	2,000	2,200	1,439	1,702	1,916	1,854	1,216
Supplies Medical & Lab	11,400	11,400	9,400	6,350	12,356	9,859	13,555	10,683
Housekeeping & Janitorial Supplies	750	750	1,000	577	351	375	255	609
Repair and Maintenance Supplies	1,000	1,000	1,000	633	677	277	374	431
Vehicle Supplies - Fuel	13,000	13,000	13,000	10,433	14,664	12,002	20,330	26,787
Vehicle Supplies	2,000	2,000	2,700	55	4,058	1,311	2,526	1,092
Uniforms and Wearing Apparel	20,000	18,000	17,000	11,331	17,090	21,858	14,070	10,189
Books and Subscriptions	6,737	6,737	6,737	6,802	6,737	6,737	-	139
Other Operating Supplies	-	-	-	-	(594)	594	-	-
Rescue Squad Assistance Grant	-	-	-	-	-	13,523	-	-
Fire Hose and Equipment	51,725	31,725	40,660	2,843	33,084	22,360	24,387	(3,490)
Office Furniture & Equipment	1,000	1,000	-	-	7,488	6,320	-	-
Communication Equipment	8,000	6,000	5,000	2,273	5,902	1,469	4,157	1,394
Ambulance Lease-Purchase	-	-	-	-	-	-	168,615	-
Rescue Equipment	7,570	5,570	5,592	-	-	-	161	-
Other Fire Equipment	-	-	-	-	-	72	-	-
Rescue Vehicle	-	-	-	-	-	-	-	-
Capital Lease	25,740	25,740	25,740	25,740	25,740	25,740	25,740	25,740
River Gauge Grant	44,880	44,880	44,880	33,495	43,965	7,125	(3,525)	20,860
Totals	2,448,010	2,372,190	2,364,011	1,691,435	2,318,161	2,130,694	2,327,394	2,091,596
BUILDING INSP & CODE ENFORCEMENT***	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	325,618	284,140	328,618	229,504	310,055	306,901	303,376	275,640
FICA	24,910	21,736	25,139	15,742	21,467	21,223	20,400	17,807
Retirement - VRS	39,740	34,194	36,104	25,367	33,362	34,779	37,083	36,170
Hospitalization/Medical Plans	77,950	64,276	66,451	47,623	56,430	51,152	54,876	52,202
Group Life Insurance	4,265	4,265	4,304	3,026	3,983	3,551	3,593	3,299
Workmen's Compensation	2,750	2,331	5,526	3,938	5,526	5,908	4,156	3,063
Adjustment Pay	-	-	-	920	1,029	866	3,384	311
Professional Services	-	-	-	-	-	-	138	-
Contracted Services - IT	-	-	-	-	-	-	-	135
Demolition	10,000	10,000	5,000	4,800	4,500	11,450	90	2,120
Nuisance Abatement	7,500	7,500	7,500	2,870	5,055	(5,760)	2,230	5,445
Repairs - Motor Vehicles	3,000	3,000	3,000	1,330	1,219	2,407	3,493	4,267
Repairs and Maintenance	-	-	-	32	-	-	-	-
Maintenance Service Contracts	8,900	8,900	7,600	7,879	8,887	8,612	5,713	4,765
Printing and Binding	500	500	400	523	325	127	-	305

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Advertising	1,500	1,500	1,500	-	1,738	863	624	355
Postal Service	1,000	1,000	1,000	809	749	1,253	866	877
Telecommunications	17,000	17,000	9,000	9,463	11,067	7,308	8,049	6,749
Insurance-Motor Vehicles	-	-	871	1,555	871	1,049	1,728	1,316
Travel-Subsistence and Lodging	2,500	2,500	2,500	415	1,648	1,598	2,489	4,833
Travel-Convention and Education	2,000	2,000	2,000	1,785	1,653	1,903	3,133	1,031
Travel	-	-	-	-	-	-	-	-
Dues and Association Memberships	560	560	460	220	445	420	395	329
Va Code Assessment Fee	-	-	-	1,072	7,621	2,541	2,078	1,848
Office Supplies	2,500	2,500	2,500	1,098	1,652	1,426	3,593	2,774
Repairs & Maintenance Supplies	500	500	500	1,290	271	145	48	182
Vehicle Supplies	4,000	4,000	5,000	2,568	3,030	3,202	3,775	5,096
Uniforms and Wearing Apparel	1,000	1,000	1,000	1,000	1,468	1,157	1,020	256
Books and Subscriptions	2,500	2,500	-	-	311	275	1,883	795
Machinery and Equipment	-	-	-	-	744	-	-	-
Office Furniture & Equipment	3,000	3,000	1,200	741	100	1,628	6,735	4,349
Communications Equipment	2,000	2,000	1,000	649	62	466	30	118
Vehicle Equipment	2,000	2,000	-	-	27,515	12,876	-	-
Totals	547,193	482,902	518,173	366,221	512,781	479,326	474,980	436,439
ANIMAL CONTROL*****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	33,500	34,170	37,399	25,358	31,743	36,265	35,330	34,953
Salaries and Wages - Overtime	1,000	1,000	1,000	930	177	471	51	9,661
Salaries and Wages - Holiday	1,900	1,900	800	1,667	1,073	139	-	-
Salaries and Wages - Part time	19,499	19,499	19,499	3,233	20,025	19,276	18,801	18,771
FICA	2,590	2,642	4,426	2,324	3,655	3,974	3,866	4,240
Retirement - VRS	4,248	4,342	4,106	2,488	3,897	4,331	4,565	4,863
Hospitalization/Medical Plans	9,048	8,952	10,508	4,356	9,791	8,867	9,060	9,732
Group Life Insurance	440	440	490	297	445	430	419	414
Workmen's Compensation	1,126	1,126	1,687	1,202	1,687	1,805	1,552	1,157
Education and Uniform Allowance	360	360	360	222	319	374	360	360
Gun Allowance	-	-	600	23	531	623	600	600
Adjustment Pay	-	-	190	108	190	190	758	95
Contracted Services - IT	-	-	-	-	-	-	-	-
Contractual Services	400	400	400	-	-	-	-	180
Repairs - Motor Vehicles	1,500	1,500	1,500	-	-	-	-	-
Repairs- Other	3,000	3,000	13,677	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Advertising	200	200	200	-	-	-	-	-
Utilities -Electrical Service	4,500	4,500	4,500	3,788	4,454	4,341	5,128	4,548
Utilities -Water & Sewer	550	550	550	429	518	490	503	503
Utilities -Garbage	750	750	750	473	579	631	631	631
Postal Services	-	-	-	-	-	-	-	-
Telecommunications	2,370	2,370	2,370	1,753	2,316	1,065	2,361	2,536
Insurance- Motor Vehicles	522	522	522	-	-	350	-	-
Travel - Convention and Education	500	500	500	-	339	190	190	-
Travel - Mileage	500	500	500	-	66	-	483	-
Dues and Association Memberships	120	120	120	90	120	-	-	-
Office Supplies	50	50	50	-	-	-	21	-
Animal Food Supplies	1,000	1,000	1,000	80	264	120	43	135
Supplies -Medical & Lab	2,000	2,000	2,000	856	1,201	1,045	1,579	1,327
Housekeeping & Janitorial Supplies	1,000	1,000	1,000	416	424	458	369	129
Repairs & Maintenance Supplies	6,000	6,000	6,000	1,344	2,488	6,353	4,370	5,578
Vehicle Supplies - Fuel	2,000	2,000	2,000	197	217	513	1,017	1,752
Vehicle Supplies	200	200	200	-	160	-	-	-
Uniforms and Wearing Apparel	1,200	1,200	1,200	-	635	752	575	750
Other Operating Supplies	2,000	1,500	1,500	1,388	1,762	-	-	-
Motor Vehicles	-	-	-	-	-	-	-	-
Totals	104,073	104,293	121,604	53,022	89,071	93,051	92,632	102,915
CIVIL DEFENSE *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	-	-	-	-	-	54,502	51,921	51,396
FICA	-	-	-	-	-	4,028	3,927	3,889
Retirement - VRS	-	-	-	-	-	6,148	6,680	7,116
Hospitalization/Medical Plans	-	-	-	-	-	758	1,548	1,452
Group Life Insurance	-	-	-	-	-	629	612	606
Workmen's Compensation	-	-	-	-	-	2,955	1,986	1,442
Adjustment Pay	-	-	-	-	-	108	-	-
Totals	-	-	-	-	-	69,129	66,673	65,901
PUBLIC WORKS-STREET MAINTENANCE****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	557,856	537,891	512,747	370,177	529,995	497,498	533,790	511,542
Salaries and Wages - Overtime	15,000	14,250	15,000	10,702	14,758	17,640	13,470	11,679
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	42,676	41,244	42,286	27,249	39,497	37,013	38,995	36,561
Retirement - VRS	68,166	66,005	60,693	42,977	57,873	58,397	65,550	69,582

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Va Local Disability Program - VRS	-	-	-	-	-	-	-	-
Hospitalization/Medical Plans	147,813	131,497	105,861	80,091	99,244	85,967	112,815	103,944
Group Life Insurance	7,309	6,944	7,242	5,128	6,912	5,931	6,237	6,101
Unemployment Insurance	-	-	-	-	-	-	-	31
Workmen's Compensation	23,219	22,058	22,297	15,891	22,296	23,839	28,920	24,819
Adjustment Pay	-	-	-	2,003	1,651	1,435	8,988	948
Contracted Services - IT	-	-	-	-	-	-	-	269
Contract Services -Signs & Striping	20,000	10,000	20,000	9,169	7,846	16,176	6,972	16,489
Contractual Services	30,000	30,000	20,000	19,900	19,665	21,810	14,965	15,375
Maintenance Service Contracts-RR	10,200	5,200	10,200	1,253	8,403	5,225	10,163	10,163
Repairs & Maintenance - Equipment	65,000	65,000	65,000	60,328	79,344	68,654	52,960	64,016
Advertising	2,000	2,000	2,000	-	1,181	5,324	1,891	3,524
Utilities-Street & Traffic Lighting	174,000	174,000	169,000	117,155	159,562	159,950	160,243	160,598
Postal Services	500	500	500	306	313	533	445	425
Telecommunications	6,774	6,774	6,720	4,799	6,527	3,653	4,228	3,395
Insurance-Motor Vehicle	6,995	6,995	6,995	5,890	6,995	6,023	6,076	5,783
Insurance - General Liability	1,604	1,604	1,604	1,256	1,604	1,617	1,647	1,587
Travel-Subsistence and Lodging	-	-	-	-	495	-	49	66
Travel-Convention and Education	-	-	-	-	191	116	3,169	185
Dues and Association Memberships	5,000	5,000	5,000	3,345	3,407	2,900	3,366	2,768
Office Supplies	7,500	7,500	7,500	4,792	7,009	6,335	6,756	7,912
Repairs & Maintenance Supplies	25,000	20,000	25,000	12,205	16,256	19,537	20,670	23,902
Vehicle Supplies - Fuel	40,000	40,000	40,000	28,388	38,512	28,239	44,499	56,465
Uniforms and Wearing Apparel	6,300	6,300	5,000	6,296	6,701	6,478	7,042	7,754
Other Operating Supplies	-	-	-	-	-	5	-	-
Safety Supplies & Equipment	10,000	10,000	10,000	4,455	10,051	9,173	8,459	9,899
Street Patching Materials	15,000	12,000	15,000	3,690	9,789	8,369	15,648	12,365
Street Sweeper Expense	10,000	10,000	10,000	7,987	9,933	9,609	9,182	7,486
Concrete Maintenance Material	15,000	12,000	16,205	8,437	6,487	13,587	30,966	11,407
Material & Supplies -Drainage	10,000	8,000	10,000	2,225	4,739	6,913	6,374	9,723
Office Furniture & Equipment	2,000	2,000	2,000	-	667	-	2,367	191
Communications Equipment	2,000	2,000	2,000	508	-	1,550	329	1,981
Vehicles (CIP)	-	-	-	-	-	39,781	-	24,929
Computer Equipment	4,000	4,000	4,000	-	818	-	4,383	2,804
Equipment -Mowers	8,000	8,000	8,000	928	7,772	6,600	6,668	-
Equipment -Street Repairs	-	-	-	-	-	-	61,006	30,756

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Other Capital Outlay-Equip Leases	-	-	-	-	-	-	-	129,469
Drainage - CIP	-	-	293,175	283,927	206,569	90,473	160,391	97,296
Asphalt Paving Projects	-	-	-	-	246,781	489,315	-	-
Reserve for Street Imp Paving	-	-	500,000	55,658	539,937	593,998	263,652	836,751
Traffic Light/Signal Improvement	50,000	50,000	36,000	12,378	9,100	34,934	19,607	40,596
Totals	1,388,912	1,318,762	2,057,025	1,209,493	2,188,881	2,384,596	1,742,935	2,361,532
PUBLIC WORKS-SNOW REMOVAL****	-	-	-	-	-	-	-	-
Repairs & Maintenance Equipment	6,500	5,000	5,000	4,972	6,583	5,776	6,626	15,075
Snow & Ice Removal Supplies	10,000	8,000	8,000	3,592	12,139	5,138	10,729	25,705
Totals	16,500	13,000	13,000	8,565	18,722	10,914	17,355	40,780
PUBLIC WORKS-GARAGE****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	152,866	155,924	149,845	108,071	150,638	144,173	136,404	125,164
Salaries and Wages - Overtime	8,000	8,000	8,000	2,819	6,381	3,634	6,942	6,270
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	11,696	11,928	11,465	8,303	11,802	11,060	10,797	9,659
Retirement - VRS	18,467	18,884	16,453	12,574	16,123	16,087	16,222	15,471
Hospitalization/Medical Plans	27,144	26,856	20,880	15,660	19,699	17,682	17,544	16,420
Group Life Insurance	2,002	2,002	1,963	1,500	1,927	1,664	1,603	1,378
Unemployment Claims	-	-	-	-	-	-	-	-
Workmen's Compensation	4,677	4,677	4,425	3,154	4,425	4,730	3,540	2,889
Adjustment Pay	-	-	-	433	541	433	1,895	122
Contracted Services - IT	-	-	-	-	-	-	-	269
Repairs & Maintenance-Vehicles	2,000	2,000	2,000	105	1,937	2,135	2,262	2,089
Maintenance Service Contracts	3,000	3,000	2,500	1,955	2,000	1,955	1,716	1,738
Contractual Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Telecommunications	2,728	2,728	2,728	2,036	2,651	1,923	2,694	2,854
Motor Vehicle Insurance	343	343	343	242	343	329	335	455
Travel-Subsistence & Lodging	500	500	500	281	-	312	195	-
Travel-Convention and Education	500	500	500	219	43	745	763	346
Office Supplies	-	-	-	-	-	42	-	-
Repairs & Maintenance Supplies	10,000	10,000	10,000	8,000	9,499	8,774	9,851	9,835
Uniforms & Shoes	1,500	1,500	1,500	1,175	1,628	1,541	1,206	1,471
Equipment Maintenance Upgrades	20,000	-	-	-	-	4,998	11,247	11,999
Totals	266,923	250,342	234,602	168,028	231,137	223,718	226,717	209,930
BUILDING MAINTENANCE-GENERAL*****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	194,675	176,119	179,224	119,723	164,493	158,123	153,392	151,194

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Salaries and Wages - Overtime	7,500	6,600	5,500	4,725	6,523	6,738	3,867	6,206
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	15,934	14,370	14,858	8,719	12,066	11,726	11,639	11,638
Retirement - VRS	25,162	22,669	21,876	13,978	17,950	18,448	19,167	20,490
Hospitalization/Medical Plans	67,948	58,314	44,658	35,721	47,124	40,453	41,340	36,084
Group Life Insurance	2,728	2,401	2,493	1,668	2,198	1,879	1,828	1,809
Unemployment Insurance	-	-	-	-	-	-	5,198	-
Workmen's Compensation	4,811	4,234	4,622	2,905	4,076	4,357	3,908	3,601
Adjustment Pay	-	-	-	758	812	650	3,600	528
Professional Services	-	-	-	-	-	-	-	-
Contracted Services - IT	-	-	-	-	-	-	302	-
Contractual Services	10,000	10,000	10,000	10,837	8,861	5,402	(302)	9,686
Repairs and Maintenance-Vehicles	-	-	-	30	160	-	-	-
Repairs - Bldg & Grounds	-	-	-	-	-	-	-	-
Maintenance Service Contracts	94,654	85,654	83,338	54,530	86,305	71,893	70,175	68,405
Contractual Grounds Maintenance	64,320	62,320	52,500	38,592	51,456	53,848	52,791	60,605
Advertising	-	-	-	-	-	210	243	274
Utilities - Electric Service	113,500	113,500	113,500	93,341	108,051	120,132	115,204	116,723
Heating Fuel	5,000	5,000	5,000	1,584	1,888	1,301	5,416	5,729
Utilities - Water/Sewer Service	8,500	8,500	8,500	6,009	8,059	8,660	8,112	8,399
Utilities - Garbage	1,500	1,500	1,500	580	988	1,005	1,206	1,686
Telecommunications	5,461	5,461	4,709	4,192	5,437	3,783	4,192	4,206
Insurance - Fire	11,216	11,216	11,216	8,474	13,629	10,619	9,809	10,637
Insurance -Flood	6,000	6,000	6,000	9,433	10,492	7,905	8,052	7,136
Travel-Convention and Education	-	-	-	-	-	-	-	-
Housekeeping & Janitorial Supplies	30,000	30,000	30,000	26,472	29,678	32,259	29,967	25,989
Repairs & Maintenance Supplies	50,000	50,000	50,000	30,056	54,475	51,474	50,027	52,639
Uniforms and Wearing Apparel	6,000	6,000	6,000	2,677	3,268	5,264	4,318	6,781
Building Maintenance-Capital Exp	25,000	25,000	25,000	24,560	56,925	29,685	14,579	288,367
Totals	749,909	704,858	680,494	499,566	694,913	645,816	618,031	898,813
BUILDING MAINTENANCE-ARMORY***	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	-	-	-	16,081	22,647	22,353	17,010	31,544
FICA	-	-	-	1,230	1,741	1,718	1,322	2,289
Retirement - VRS	-	-	-	1,871	2,475	2,434	1,799	3,799
Hospitalization/Medical Plans	-	-	-	-	-	-	-	5,808
Group Life Insurance	-	-	-	223	295	264	195	323

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Workmen's Compensation	-	-	-	410	575	615	674	625
Adjustment Pay	-	-	-	-	108	108	271	54
Repairs & Maint- Bldg & Grounds	-	-	-	-	-	-	-	-
Utilities - Electric Service	-	-	-	-	8,330	9,984	12,812	11,445
Heating Fuel	-	-	-	-	-	-	-	-
Insurance -Fire	-	-	-	375	495	520	484	516
Housekeeping & Janitorial Supplies	-	-	-	-	334	3,635	2,483	2,439
Repairs & Maintenance Supplies	-	-	-	-	188	-	1,654	-
Capital Outlay	-	-	-	-	-	5,150	-	-
Totals	-	-	-	20,190	37,189	46,781	38,703	58,843
BUILDING MAINTENANCE-CITY HALL****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	22,723	23,177	22,723	16,081	22,647	30,683	29,896	29,580
Salaries and Wages - Overtime	-	-	-	-	-	354	1,073	170
FICA	1,738	1,773	1,738	1,177	1,669	2,314	2,052	1,976
Retirement - VRS	2,745	2,809	2,495	1,871	2,465	3,665	3,864	4,116
Hospitalization/Medical Plans	9,048	8,952	6,960	5,220	6,566	6,062	9,060	8,496
Group Life Insurance	298	298	298	223	295	364	354	350
Workmen's Compensation	525	525	793	565	793	848	731	678
Adjustment Pay	-	-	-	217	108	108	541	54
Contractual Services	2,000	2,000	2,000	495	413	704	14,340	600
Maintenance Service Contracts	48,182	43,182	42,634	34,333	39,837	29,058	28,442	27,223
Utilities - Electric Service	102,000	102,000	102,000	91,239	102,972	115,369	115,838	118,058
Utilities - Water/Sewer Service	4,000	4,000	4,000	899	2,624	3,591	3,227	2,162
Insurance -Fire	3,955	3,955	3,955	2,986	3,954	3,390	3,151	3,361
Insurance - Flood	2,200	2,200	2,200	-	2,822	2,833	2,615	2,201
Housekeeping & Janitorial Supplies	4,000	4,000	4,000	2,231	4,344	2,565	5,280	3,963
Repairs & Maintenance Supplies	5,000	5,000	5,000	2,333	3,455	6,789	4,100	5,595
Building Maintenance-Capital Exp	-	-	-	-	-	-	-	9,740
Totals	208,414	203,871	200,796	159,871	194,964	208,698	224,563	218,324
BLDG MAINTENANCE-SOC SERVICES****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	-	-	-	-	-	-	-	-
Salaries and Wages - Overtime	-	-	-	-	-	-	-	-
Salaries and Wages - Part time	16,513	16,513	16,181	11,626	12,629	12,527	12,384	12,840
FICA	1,263	1,263	1,238	895	970	958	958	985
Workmen's Compensation	381	381	432	308	432	462	347	371
Adjustment Pay	-	-	-	81	41	-	135	41

Account Description	Current Amended FY 17-18 Budget								
	FY 18-19 Requested	City Manager Recommended	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL		
Repairs & Maint Building & Grounds	198,555	33,555	5,000	423	13,645	620	3,708	1,344	
Maintenance Service Contracts	36,734	36,734	32,618	25,955	28,803	26,728	26,142	24,618	
Utilities - Electric Service	12,500	12,500	12,500	11,645	12,500	11,849	13,471	12,900	
Utilities - Water/Sewer Service	1,000	1,000	1,000	456	784	591	591	564	
Insurance - Fire	1,365	1,365	1,365	1,030	1,364	1,234	1,147	1,223	
Insurance - Flood	4,910	4,910	4,910	-	6,775	6,712	6,399	5,601	
Housekeeping & Janitorial Supplies	3,000	3,000	3,000	-	2,484	1,958	2,103	2,000	
Repairs & Maintenance Supplies	5,000	5,000	5,000	3,215	2,285	4,459	3,736	1,379	
Totals	281,221	116,221	83,244	55,633	82,711	68,098	71,122	63,867	
BUILDING MAINTENANCE-HEALTH DEPT***	-	-	-	-	-	-	-	-	
Salaries and Wages - Overtime	-	-	-	-	-	-	-	-	
Salaries and Wages - Part Time	16,588	16,588	16,588	11,429	16,522	16,271	16,256	16,537	
FICA	1,269	1,269	1,269	880	1,271	1,251	1,260	1,268	
Workmen's Compensation	383	383	431	307	431	461	337	372	
Adjustment Pay	-	-	-	81	81	81	217	41	
Contractual Repairs	34,802	4,802	4,000	400	4,004	859	650	650	
Maintenance Service Contracts	6,428	6,428	6,428	324	486	515	663	-	
Housekeeping & Janitorial Supplies	3,000	3,000	3,000	2,398	2,819	1,516	2,961	2,654	
Repairs & Maintenance Supplies	3,000	3,000	3,000	27	1,642	431	2,903	1,060	
Do not use - Formula Bal Entry	-	-	-	-	-	-	-	-	
Totals	65,470	35,470	34,716	15,847	27,256	21,385	25,246	22,581	
HEALTH DEPARTMENT*****	-	-	-	-	-	-	-	-	
Payment To Health District	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	
Totals	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	
MOSQUITO CONTROL****	-	-	-	-	-	-	-	-	
Contractual Services - Aerial Spray	12,000	-	-	-	-	-	-	-	
Agricultural Supplies-Insecticides	12,000	-	-	-	-	-	-	-	
Totals	24,000	-	-	-	-	-	-	-	
MENTAL HEALTH*****	-	-	-	-	-	-	-	-	
Payments to WTCBSB -Mental Health	38,806	35,958	36,958	-	35,198	35,198	35,198	35,198	
Totals	38,806	35,958	36,958	-	35,198	35,198	35,198	35,198	
RECREATION*****	-	-	-	-	-	-	-	-	
Salaries and Wages - Regular	143,474	101,372	90,203	61,519	89,820	84,702	66,322	140,689	
Salaries and Wages - Overtime	-	-	-	-	-	-	-	-	
Salaries and Wages - Part time	98,058	98,058	103,415	76,352	105,236	98,897	70,825	45,742	
FICA	18,477	15,256	14,813	9,959	14,344	13,113	10,121	13,812	

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Retirement - VRS	17,554	23,965	9,317	7,081	9,811	9,558	8,925	14,897
Hospitalization/Medical Plans	38,348	17,920	24,195	16,581	22,924	20,992	16,159	15,864
Group Life Insurance	1,878	1,878	1,172	845	1,172	995	874	1,322
Unemployment Claims	-	-	-	-	-	-	-	-
Workmen's Compensation	3,409	1,937	4,787	3,412	4,788	5,119	3,975	3,743
Adjustment Pay	-	-	-	352	467	338	1,299	514
Professional Services	-	-	-	-	-	-	-	-
Contracted Services - IT	500	500	500	90	-	-	-	269
Contractual Services	-	-	9,820	13,592	11,143	14,347	12,691	9,888
Contractual Services - SO CO Shared Serv	30,000	-	30,000	30,000	-	-	-	-
Repairs and Maintenance-Vehicle	3,000	3,000	3,000	1,308	2,084	2,315	2,587	1,678
Contractual Services Programs	32,050	20,050	12,200	9,574	28,047	19,833	18,136	20,804
Day Care Scholarships Field Trips	5,000	3,000	2,000	2,125	2,275	3,675	3,846	6,240
Advertising	500	500	500	658	-	619	466	3,359
Utilities - Electric Service	12,000	12,000	12,000	12,268	11,703	12,512	11,741	12,985
Utilities - Water/Sewer Service	3,000	3,000	3,000	1,428	1,232	1,278	1,828	1,518
Postal Services	100	100	100	-	1	3	0	13
Telecommunications	7,000	7,000	6,555	5,613	9,619	7,595	8,501	7,316
Telecommunications -Cable	2,000	2,000	2,000	1,625	2,310	2,639	2,137	766
Other Property Insurance	700	700	-	-	642	-	98	-
Motor Vehicle Insurance	2,550	2,550	2,550	1,994	1,926	2,550	3,314	3,977
Travel-Subsistence and Lodging	1,000	500	1,000	5	18	-	5	1,359
Travel-Convention and Education	1,000	1,000	-	800	-	74	-	702
Travel Expense	300	300	-	-	23	26	21	-
Dues and Association Memberships	350	350	500	398	200	200	200	194
Office Supplies	1,500	500	1,500	771	2,278	881	2,687	254
Agricultural Supplies	8,000	8,000	8,000	6,693	2,319	5,896	4,335	4,743
Housekeeping & Janitorial Supplies	3,000	2,500	3,000	141	3,007	4,418	2,824	2,027
Repairs & Maintenance Supplies	22,000	8,000	5,000	3,307	5,592	8,960	4,674	4,090
Vehicle Supplies - Fuel	1,500	1,500	1,500	1,000	1,702	852	1,432	3,407
Vehicle Supplies	2,000	2,000	2,000	75	535	425	-	-
Uniforms and Wearing Apparel	300	300	300	-	-	-	-	-
Books and Subscriptions	1,000	500	1,000	11	-	-	104	-
Franklin African American Festival	4,000	4,000	4,000	3,975	4,600	3,575	-	4,601
Recreational Programs & Supplies	20,000	20,000	20,000	13,193	26,817	29,978	27,621	12,324
Swimming Pool Supplies	3,000	3,000	3,000	1,515	3,260	2,881	3,909	3,945

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Office Furniture & Equipment	3,000	3,000	-	-	2,999	422	3,167	-
Motor Vehicles	-	-	-	-	-	-	-	-
Computers	2,000	1,000	1,000	-	432	1,096	720	1,610
Mowing Equipment	1,500	1,000	1,500	-	-	-	-	-
M.L. King Center	2,500	2,500	2,500	1,575	-	698	-	1,253
Armory Field Swimming Pool	3,000	2,000	1,000	-	13,126	325	350	-
Totals	500,548	376,736	388,927	289,833	386,451	361,788	295,893	345,907
CEMETERIES*****	-	-	-	-	-	-	-	-
Contractual Services	52,020	52,020	41,448	31,212	41,616	37,400	36,977	50,072
Repairs & Maintenance Supplies	1,000	1,000	1,000	315	647	-	750	300
Totals	53,020	53,020	42,448	31,527	42,263	37,400	37,727	50,372
SENIOR CITIZENS TITLE III ***	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	-	-	-	-	-	-	7,254	52,630
Salary & Wages -Part Time	-	-	-	-	-	-	20,633	-
FICA	-	-	-	-	-	-	2,112	3,960
Retirement - VRS	-	-	-	-	-	-	-	5,600
Hospitalization/Medical Plans	-	-	-	-	-	-	(447)	2,904
Group Life Insurance	-	-	-	-	-	-	-	477
Workmen's Compensation	-	-	-	-	-	-	95	97
Adjustment Pay	-	-	-	-	-	-	-	54
SSSV Programs Matching Fund	6,728	6,659	6,659	-	-	6,350	-	6,350
Totals	6,728	6,659	6,659	-	-	6,350	29,647	72,072
SENIOR CITIZENS NUTRITION ***	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	31,652	24,054	31,652	22,400	31,547	22,555	30,221	27,763
Salaries and Wages - Overtime	-	-	-	-	888	-	1,138	423
FICA	2,421	1,790	2,421	1,648	2,394	1,661	2,348	2,094
Retirement - VRS	3,824	3,824	3,475	2,607	3,447	2,438	2,808	3,864
Hospitalization/Medical Plans	9,048	9,048	6,960	5,220	6,566	6,062	5,676	5,808
Group Life Insurance	415	415	415	311	411	264	284	329
Workmen's Compensation	731	731	566	403	566	605	714	636
Adjustment Pay	-	-	-	-	325	108	217	54
Totals	48,091	39,862	45,489	32,588	46,145	33,694	43,406	40,971
LIBRARY*****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	11,948	11,948	11,948	8,456	12,134	11,531	12,213	12,085
Salaries and Wages - Overtime	-	-	-	-	-	80	-	-
Salaries and Wages - Part time	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget	As of 3/28/18				
FICA	914	914	914	607	826	861	934	857
Retirement - VRS	1,444	1,444	1,312	984	1,296	1,002	1,579	1,682
Hospitalization/Medical Plans	4,524	4,524	3,733	2,610	3,283	1,010	-	2,904
Group Life Insurance	157	157	157	117	155	97	145	143
Workmen's Compensation	276	276	316	225	316	337	299	276
Adjustment Pay	-	-	-	-	-	-	-	-
Repairs - Bldg & Grounds	4,000	4,000	4,000	666	3,605	2,978	23,146	4,232
Maintenance Service Contracts	6,320	6,320	6,320	290	5,553	3,995	925	1,450
Utilities - Electric Service	14,000	14,000	14,000	13,542	13,224	12,951	16,519	16,447
Utilities - Water/Sewer Service	800	800	800	543	678	652	672	692
Utilities - Garbage	750	750	750	557	681	602	743	743
Property Insurance	1,241	1,241	1,241	938	1,240	947	783	939
Contribution Blackwater Reg Library	282,567	282,567	253,612	190,209	253,612	245,351	242,625	243,288
Housekeeping & Janitorial Supplies	2,000	2,000	2,000	-	2,000	2,000	2,000	-
Repairs & Maintenance Supplies	3,000	3,000	3,000	968	383	666	2,590	2,582
Totals	333,941	333,941	304,103	220,711	298,986	285,061	305,173	288,321
PLANNING AND ZONING****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	163,708	166,319	165,226	113,626	117,092	92,077	107,816	108,389
Salaries and Wages - Overtime	-	-	-	-	-	-	-	-
Salaries and Wages - Part time	-	-	-	-	-	-	-	4,423
FICA	12,478	12,678	12,594	7,799	7,898	6,855	8,236	8,480
Retirement - VRS	20,292	20,653	18,141	12,901	12,778	9,857	11,652	11,931
Va Local Disability Program - VRS	-	-	-	-	-	-	-	-
Hospitalization/Medical Plans	38,760	34,897	29,631	21,201	21,179	5,938	7,224	10,280
Group Life Insurance	2,137	2,137	2,164	1,539	1,527	1,068	1,266	1,293
Workmen's Compensation	1,800	1,800	1,800	1,283	1,865	1,995	2,461	1,325
Adjustment Pay	-	-	-	271	190	108	1,083	68
Contracted Services - IT	-	-	-	-	5,000	-	-	135
Professional Services	30,000	30,000	44,000	23,339	100	1,468	-	53
Recording Fees	-	-	1,500	98	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-
Contractual Services-Planning Grant	-	-	-	-	-	-	-	31,917
Printing and Binding	2,000	2,000	1,000	478	206	773	1,081	1,927
Advertising	3,000	3,000	3,000	(1)	2,894	2,589	3,246	3,110
Postal Services	1,000	1,000	1,000	-	-	6	-	7
Telecommunications	-	-	-	712	1,525	405	190	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Insurance - Other Property	-	-	5,000	-	-	-	-	-
Travel - Convention and Education	5,000	5,000	5,000	1,137	929	4,084	2,182	1,108
Travel Expense	-	-	-	-	-	-	-	-
Dues and Association Memberships	9,500	9,500	9,500	6,415	9,324	8,055	9,105	8,404
Miscellaneous	500	500	500	344	-	282	430	606
Misc - Grant Administration Funds	-	-	-	-	-	451	-	-
Office Supplies	2,300	2,300	1,800	863	1,728	873	2,465	1,173
Census, Surveys, Maps, etc.	1,000	1,000	1,000	-	375	-	-	228
Generator Hook Up Grant	-	-	-	-	-	22,000	43,000	143
Office Furniture & Equipment	-	-	2,500	152	1,142	1,347	4,537	9,154
Motor Vehicles	-	-	-	-	31,225	-	-	-
Totals	293,475	292,784	305,356	192,156	216,977	160,230	205,973	204,153
BEAUTIFICATION COMMISSION ****	-	-	-	-	-	-	-	-
Contractual Grounds Maintenance	-	-	-	-	1,350	1,887	-	-
Advertising	600	600	600	-	-	427	107	-
Miscellaneous	500	500	500	-	843	372	443	487
Litter Control Grant	-	-	7,281	1,646	4,949	6,427	6,357	6,366
Gateway Enhancement Plan	3,500	3,500	13,086	-	2,250	1,200	4,935	8,336
Agricultural Supplies	400	400	400	300	-	141	803	495
Totals	5,000	5,000	21,867	1,946	9,392	10,454	12,645	15,684
DOWNTOWN DEVELOPMENT *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	49,118	49,118	-	34,701	48,118	46,028	44,031	42,420
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	3,758	3,758	-	2,236	3,173	2,911	2,773	2,694
Retirement - VRS	5,933	5,933	-	4,024	5,268	5,467	5,699	5,892
Hospitalization/Medical Plans	13,660	11,712	-	7,881	9,791	8,867	9,060	8,496
Group Life Insurance	643	643	-	480	629	543	522	502
Workmen's Compensation	54	54	-	34	47	50	46	59
Downtown CBL Grant Cash Match	-	-	-	-	10,000	-	-	-
Special RE Tax - DFA	35,000	35,000	55,000	20,418	30,896	48,795	45,922	50,016
Contracted Services - DFA	-	-	55,000	-	-	-	(1,080)	(31)
Totals	108,166	106,218	110,000	69,774	107,921	112,661	106,971	110,048
PAYMENTS TO SOUTHAMPTON COUNTY ***	-	-	-	-	-	-	-	-
Industrial Corridor Revenue Sharing	700,000	700,000	700,000	500,000	651,192	763,232	652,305	772,665
Totals	700,000	700,000	700,000	500,000	651,192	763,232	652,305	772,665
NON-DEPARTMENT MISCELLANEOUS***	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Social Services Telephone Expense	-	-	-	(186)	70	(266)	(93)	281
Social Services Vehicle Ins Expense	-	-	-	(238)	253	291	-	(183)
Social Services Website Expense	-	-	-	-	-	-	-	-
Schools Telephone Expense	-	-	-	(2)	6	(71)	107	(3)
Schools Vehicle Supplies - Fuel	-	-	-	5,210	-	-	-	-
Downtown Assoc Internet Billing	-	-	-	-	31	-	-	46
Merchant Card Fees	56,000	56,000	55,000	41,996	60,115	49,234	46,312	39,693
Totals	56,000	56,000	55,000	46,781	60,475	49,188	46,326	39,835
NON-DEPARTMENTAL CAPITAL***	-	-	-	-	-	-	-	-
Debt Service - E Plus Lease Payments	-	-	-	-	-	92,283	-	-
Totals	-	-	-	-	-	92,283	-	-
TRANSFERS*****	-	-	-	-	-	-	-	-
Transfers to Fire Training Grounds	-	-	-	-	-	-	-	5,051
Transfers to Foundation Grant Fund	-	-	15,800	-	-	-	-	-
Transfers to Social Services	543,340	517,766	497,434	331,470	467,058	414,213	405,582	375,173
Transfers to Comprehensive Services	106,571	76,571	104,663	69,775	111,230	96,154	126,444	186,593
Transfers to School Reappropriation	-	-	-	-	-	494,643	313,596	-
Transfers to School Operations	5,037,395	5,207,395	5,037,395	3,358,263	4,987,395	4,987,395	4,837,395	5,027,124
Transfers to School Capital Project	-	-	16,550	16,550	-	-	-	-
Transfers to School Debt Fund	662,084	662,084	651,734	651,734	686,272	651,265	644,799	477,205
Transfers to Water & Sewer Fund	-	-	-	-	-	8,294	-	-
Transfers to Electric Fund	-	-	-	-	-	10,518	-	-
Transfers to Solid Waste Fund	-	-	-	-	-	4,625	-	-
Transfers to Airport Fund	130,840	130,840	153,725	102,483	135,389	80,657	130,021	95,231
Transfers to Econ Dev(Franklin Business)	426,550	66,550	60,295	40,197	80,795	62,373	57,833	65,085
Transfers to Econ Dev Joint Fund	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Transfers to General Debt Fund	404,707	404,707	452,164	409,308	447,185	314,575	407,612	494,490
Transfers to Capital Projects	-	343,960	355,895	355,895	-	-	-	-
Totals	7,436,487	7,534,873	7,470,655	5,460,675	7,040,324	7,249,711	7,048,282	6,850,953
Grand Total - General Fund	24,264,030	23,182,987	24,269,002	17,286,073	22,603,929	23,282,562	21,842,607	22,124,289
SOCIAL SERVICE ADMINISTRATION	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	858,593	858,593	872,679	492,148	686,953	895,928	848,975	789,168
Salaries and Wages - Overtime	15,000	15,000	15,000	23,796	22,382	20,627	20,587	9,170
Salaries and Wages - Part time	-	-	-	20,934	19,660	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
FICA	65,682	65,682	66,760	39,846	52,642	1,067	602	341
Retirement - VRS	106,180	106,180	95,820	55,063	73,678	30	-	25
Hospitalization/Medical Plans	149,380	149,380	127,863	57,800	95,564	539	-	(4,179)
Group Life Insurance	11,248	11,248	11,432	6,608	8,800	5	-	(0)
Unemployment Claims	-	-	-	-	-	-	-	2,365
Workmen's Compensation	1,693	1,693	6,373	4,542	6,701	7,165	5,054	5,770
WC	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	-
Adjustment Pay	-	-	-	1,462	2,382	2,490	11,018	1,408
Professional Health Services	-	-	-	-	-	-	-	-
Contracted Services - IT	-	-	-	-	-	2,014	-	-
Professional Services	31,500	31,500	30,500	-	-	-	-	-
Contractual Services	20,250	20,250	18,150	-	-	-	-	-
Advertising	-	-	1,000	-	-	-	-	-
Postal Services	8,500	8,500	8,500	-	-	-	-	-
Telecommunications	30,154	30,154	30,148	-	-	640	-	-
Vehicle Insurance	2,000	2,000	2,000	-	-	-	-	-
Surety Bonds	-	-	-	-	-	-	-	-
Liability Insurance	1,000	1,000	1,000	-	-	-	-	-
Lease/Rental Office Space	-	-	-	-	-	-	-	-
Travel-Milage	2,000	2,000	2,000	-	-	-	-	-
Travel-Subsistence and Lodging	7,000	7,000	7,000	-	-	-	-	-
Travel-Conventions and Education	2,000	2,000	2,000	-	-	-	-	-
Dues & Memberships	1,250	1,250	1,250	-	-	-	-	-
Miscellaneous	5,000	5,000	5,000	-	-	-	-	-
Office Supplies	18,000	18,000	14,000	-	-	-	-	55
Housekeeping & Janitorial Supplies	-	-	-	-	-	-	-	-
Repairs & Maintenance Supplies	-	-	-	-	-	-	-	-
Vehicle Supplies	8,500	8,500	6,500	13	-	-	-	-
Food Costs	2,000	2,000	-	-	-	-	-	-
Office Furniture & Equipment	3,000	3,000	3,000	-	-	-	-	-
Automobile	25,000	25,000	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-
Obici Healthcare Grant	-	-	31,654	3,831	416	-	-	-
Totals	1,374,930	1,374,930	1,359,629	706,044	969,179	930,505	886,235	804,123
SOCIAL SERVICES EXPENSES	-	-	-	-	-	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
TANF - Emergency Assistance	500	500	500	-	-	-	-	-
Auxiliary Grants	61,555	61,555	61,555	36,378	59,997	57,793	46,887	39,511
Totals	62,055	62,055	62,055	36,378	59,997	57,793	46,887	39,511
TANF - Manual Checks	1,000	1,000	1,000	-	-	-	-	-
Totals	1,000	1,000	1,000	-	-	-	-	-
IV-E Foster Care	60,500	60,500	59,284	122,412	68,989	9,602	74,702	36,984
Totals	60,500	60,500	59,284	122,412	68,989	9,602	74,702	36,984
Federal Adoption Subsidy	21,840	21,840	21,840	14,560	14,740	-	-	-
Totals	21,840	21,840	21,840	14,560	14,740	-	-	-
State Adoption Subsidy	6,624	6,624	6,500	4,416	7,165	5,951	6,492	6,300
Totals	6,624	6,624	6,500	4,416	7,165	5,951	6,492	6,300
Other Purchased Services	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
Family Preservation - SSBG	1,486	1,486	1,486	142	1,261	780	550	3,029
Totals	1,486	1,486	1,486	142	1,261	780	550	3,029
Child Welfare Substance Abuse	1,476	1,476	1,476	-	-	-	-	-
Totals	1,476	1,476	1,476	-	-	-	-	-
Eligibility Administration	-	-	-	27	27	-	-	-
Totals	-	-	-	27	27	-	-	-
Service Administration	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
Adult Services	4,500	4,500	4,500	1,696	4,713	2,047	1,002	8,891
Totals	4,500	4,500	4,500	1,696	4,713	2,047	1,002	8,891
Eligibility Admin - Pass Thru	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
Services Pass Thru	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
TANF-UP Manual Checks	1,000	1,000	1,000	-	-	-	-	-
Totals	1,000	1,000	1,000	-	-	-	-	-
Eligibility Administration	-	-	-	-	-	135	(7)	(2,329)
Totals	-	-	-	-	-	135	(7)	(2,329)
Service Administration-MOU	379,761	214,761	185,591	204,438	-	-	-	-
Totals	379,761	214,761	185,591	204,438	-	-	-	-
Allocated Administration	-	-	-	-	265,801	585,591	567,192	564,071
Totals	-	-	-	-	265,801	585,591	567,192	564,071
Independent Living Education/Traini	-	-	-	-	-	-	-	1,176

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Totals	-	-	-	-	-	-	-	1,176
Independent Living Pass-Thru	1,040	1,040	1,040	149	517	117	611	393
Totals	1,040	1,040	1,040	149	517	117	611	393
Respite Care Grant	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
Safe and Stable Families	18,500	18,500	18,000	7,040	17,714	14,326	15,726	18,177
Totals	18,500	18,500	18,000	7,040	17,714	14,326	15,726	18,177
VIEW Purchase Serv and Admin	46,163	46,163	46,163	24,707	37,196	28,856	21,327	11,066
Totals	46,163	46,163	46,163	24,707	37,196	28,856	21,327	11,066
Non-View Day Care 100% Fed	4,000	4,000	4,000	-	-	-	-	-
Totals	4,000	4,000	4,000	-	-	-	-	-
Administrative Local Only	6,000	6,000	-	-	-	-	-	-
Totals	6,000	6,000	-	-	-	-	-	-
Child Care Quality Initiative	-	-	7,250	-	-	-	-	7,352
Totals	-	-	7,250	-	-	-	-	7,352
Fraud Free Standard Program	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
Adult Protective Services	616	616	616	5	496	445	300	483
Totals	616	616	616	5	496	445	300	483
Hard to Serve Administration	-	-	-	-	-	-	-	-
Central Service Cost Allocation	48,843	48,843	48,843	-	-	-	-	-
Totals	48,843	48,843	48,843	-	-	-	-	-
Grand Total - Social Services Fund	2,040,334	1,875,334	1,830,273	1,122,015	1,447,795	1,636,149	1,621,018	1,499,227
COMPREHENSIVE SERV ACT EXPENDITURES	-	-	-	-	-	-	-	-
State/Local Mandated Services	180,000	150,000	180,000	54,894	118,835	153,611	179,059	229,705
Administrative Services	48,270	48,270	46,362	49,164	46,362	45,089	45,160	45,160
Grand Total - Comprehensive Service Act Fun	228,270	198,270	226,362	104,058	165,197	198,700	224,220	274,865
EDUCATION FUND				0.00	0.00	0.00	0.00	0.00
Instruction	10,309,402	9,787,597	9,876,705	6,333,023.03	9,671,988.06	10,053,082.81	10,020,150.90	9,924,928.21
Administration, Health & Attendance	1,197,184	1,197,184	1,083,434	877,423.97	1,131,052.06	1,074,053.07	1,081,981.17	1,019,322.79
Pupil Transportation	518,055	518,055	518,055	349,285.72	537,019.54	555,316.71	589,927.11	562,035.96
Operation and Maintenance Services	1,627,417	1,627,417	1,547,417	1,393,212.43	1,677,117.18	1,461,742.37	1,462,659.63	1,432,297.70

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
School Food Services/Payroll Exp			-	0.00	0.00	0.00	0.00	0.00
Title VI B Special Education			686,296	201,511.18	254,791.11	247,765.30	299,758.54	344,552.85
Carl Perkins Act			40,687	9,095.82	36,700.29	39,696.23	35,197.63	34,961.96
Technology	735,758	735,758	697,758	493,892.57	833,272.72	1,091,528.36	730,248.72	805,961.28
Pre-school Grant			38,067	13,044.74	1,124.98	20,119.67	6,341.47	7,059.28
Va. Medical Asst. Program			75,000	45,579.17	50,869.12	72,689.49	165,909.71	118,049.40
Enterprise Expense	33,616	33,616	33,613	6,666.00	21,048.51	0.00	124.49	0.00
School Improvements Title I			-	0.00	0.00	0.00	0.00	0.00
Opportunity Inc			129,125	62,608.53	74,920.96	43,374.61	0.00	0.00
Adult Basic Ed Grant			18,351	10,088.47	17,575.23	21,761.68	20,186.41	19,901.00
CSRD Grant			-	0.00	0.00	0.00	0.00	0.00
21st Century Grant			313,000	90,380.58	0.00	0.00	16,627.49	97,898.45
Project Graduation Academy			-	0.00	1,517.87	10,202.00	12,734.13	12,912.69
Project Graduation Summer			-	0.00	0.00	16,653.74	37,431.15	16,023.07
Title I - 1003A			176,808	98,350.30	98,919.26	32,265.78	672,159.26	419,341.73
Title I - 1003G			-	16,583.53	237,154.97	191,340.45	411,006.15	109,011.11
NCLB Grant - Title I Part A			1,062,476	539,198.73	954,239.35	599,366.76	467,819.88	631,941.14
NCLB Grant - Title II A Tchr Qualit			190,117	59,802.66	54,838.81	89,042.14	78,561.53	67,000.44
NCLB Grant - Title III Part A			4,241	1,204.74	714.26	1,030.60	145.77	0.00
NCLB Grant - Title IV Drug Free			19,092	0.00	0.00	0.00	0.00	0.00
NCLB Grant - Title V Media			-	0.00	0.00	0.00	0.00	0.00
NCLB Grant - Title VI Rural Ed			35,677	19,671.29	26,762.64	25,823.14	11,410.93	11,959.70
International Paper MATH Program			-	0.00	0.00	0.00	0.00	0.00
F/S Cortez Lab			-	0.00	0.00	0.00	0.00	0.00
GAE Grant			-	1,453.28	2,228.36	2,257.88	1,891.92	2,017.03
Race to GED Grant			6,171	2,247.19	4,655.86	4,203.77	4,009.97	4,010.00
Futures ROTC Funds			-	0.00	0.00	0.00	0.00	0.00
Franklin Little Theatre Grant			-	0.00	0.00	0.00	0.00	0.00
Contingency Grants			-	0.00	0.00	0.00	-20,349.00	0.00
Alternative Assessment Asst Grant			-	0.00	0.00	0.00	520.00	0.00
Final Appropriation of FY carryover			-	0.00	0.00	0.00	0.00	0.00
Federal Program Requests	2,641,930	2,641,930	-	0.00	0.00	0.00	0.00	0.00
Total Education Operating	17,063,362	16,541,557	16,552,090	10,624,323.93	15,688,511.14	15,653,316.56	16,106,454.96	15,641,185.79
Cafeteria Operating Expenses *****			-	0.00	0.00	0.00	0.00	0.00
Labor Costs	821,472	821,472	340,831	245,968.02	342,892.71	334,476.84	335,503.86	328,905.41
FICA			-	0.00	0.00	0.00	0.00	0.00

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget	As of 3/28/18				
VRS			-	0.00	0.00	0.00	0.00	0.00
Group Life Insurance			-	0.00	0.00	0.00	0.00	0.00
Hospitalization Insurance			-	0.00	0.00	0.00	0.00	0.00
Other Labor Costs- Substitutes			-	0.00	0.00	0.00	0.00	0.00
Staff Development			2,341	0.00	0.00	0.00	0.00	0.00
Postage			-	0.00	0.00	0.00	0.00	0.00
Travel			1,600	0.00	0.00	0.00	0.00	0.00
Central Office Costs			-	0.00	0.00	0.00	0.00	0.00
Food Costs			390,000	309,699.82	363,910.78	477,918.83	337,068.21	290,845.00
Supplies			37,500	24,555.63	48,930.01	36,506.28	20,532.00	18,653.69
USDA Expenses			-	0.00	53,526.25	0.00	47,473.81	23,910.04
Miscellaneous			50,728	20,916.34	19,507.33	36,152.91	13,163.26	1,352.00
Prior Year's Deficit			-	0.00	0.00	0.00	0.00	0.00
Software Support			-	0.00	0.00	0.00	995.00	2,760.47
Capital Expense			-	0.00	0.00	0.00	0.00	9,999.00
Equipment Assistance Grant			-	0.00	54,253.79	0.00	26,505.24	0.00
Total Cafeteria	821,472	821,472	823,000	601,139.81	883,020.87	885,054.86	781,241.38	676,425.61
Bank Service Charges			-	15.00	0.00	0.00	0.00	0.00
Instruction- Textbooks	209,663	209,663	114,770	21,773.10	45,226.00	126,196.83	58,080.93	57,328.48
Total Textbook	209,663	209,663	114,770	21,788.10	45,226.00	126,196.83	58,080.93	57,328.48
Grand Total - All Education Funds	18,094,497	17,572,692	17,489,860	11,247,251.84	16,616,758.01	16,664,568.25	16,945,777.27	16,374,939.88
****GENERAL DEBT FUND****	-	-	-	-	-	-	-	-
Principal-Series 2010 Bonds(1998A)	-	-	-	-	-	4,945,600	-	-
2008 Bond - Cemetery Principal	-	-	47,000	46,974	45,000	44,000	42,000	41,000
VRA Refunding of 20012 RD Loan-Prin	55,000	55,000	50,000	50,000	50,000	50,000	45,000	55,000
Bleacher Debt	-	-	-	-	-	-	36,117	34,849
1998 Bond Principal Payment	-	-	-	-	-	-	20,000	-
2008 Bond - Cemetery Interest	-	-	1,673	1,667	3,244	4,837	6,345	7,796
VRA Refunding of 2012 RD Loan-Inter	79,493	79,493	81,884	81,884	83,671	85,284	86,868	79,700
Southampton Co. Share of Debt	-	-	-	-	-	-	640	2,250
2001C Bond Int-Incubator(2012A Ref)	-	-	-	-	-	-	15,321	15,321
Administrative Service Fees	3,500	3,500	2,500	-	1,050	69	2,625	1,950
Cost of Issuance	-	-	-	-	-	111,987	-	-
Bleacher Interest	-	-	-	-	-	-	668	1,981

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
2010 Refunding 1998A-Gen Fund	-	-	-	-	-	-	-	10,000
2010 Refunding 2003B-King Center	-	-	-	-	-	-	-	70,000
2010 Refunding 1998A-Gen Fund Int	-	-	-	-	-	13,666	8,969	9,169
2010 Refunding 2001B-SS Bldg Int	-	-	-	-	-	88,048	24,025	24,025
2010 Refunding 2001B-City Bldg Int	-	-	-	-	-	132,223	36,244	36,244
2010 Refunding 2003B-King Cntr Int	-	-	-	-	-	-	-	1,400
2003 Refunding of Interest	-	-	-	-	-	3,420	14,658	-
2012A Refinancing Principa (2010)	-	-	-	-	-	-	-	8,000
2012A Refunding Prin(Ref of 2003C)	-	-	-	-	-	-	-	14,000
2012B New Money Financing-Principal	-	-	-	-	-	-	-	-
2012B Capital Projects New Money	-	-	-	-	-	4,934	20,798	-
2012A Refinancing Interest(2010)	-	-	-	-	-	53,267	47,333	47,604
2012A Refund Interest(Ref Of 2003C)	-	-	-	-	-	-	-	15,147
2012B- New Money Financing-Interest	-	-	-	-	-	10,568	-	22,615
2015A(Ref 2010)(2001B) City/Soc Serv Bld	-	-	-	-	-	-	-	-
2015A(Ref2010)(2001B)Int. City/SS	28,314	28,314	28,314	28,314	28,314	7,550	-	-
2015A(Ref 2010)(1998A/1992) Principal	27,000	27,000	30,000	30,000	25,000	-	-	-
2015A(Ref2010)(1998A/1992) Interest	6,266	6,266	7,046	7,046	7,696	2,052	-	-
2015A(Ref 2012B) New Money Principal	-	-	-	-	-	-	-	-
2015A (Ref2012B) New Money Interest	25,792	25,792	25,792	25,792	25,792	6,878	-	-
2015B(Ref 2012A)(2001B) City/Soc Ser Bld	-	-	-	-	-	-	-	-
2015B(Ref2012A)(2001B)Interest	54,522	54,522	54,522	54,522	60,723	14,539	-	-
2015B(Ref 2010)(2001B) City/Soc Serv Bld	68,000	68,000	63,000	63,000	54,000	-	-	-
2015B(Ref2010)(2001B)Interst	19,656	19,656	22,113	22,113	24,219	6,458	-	-
2015B(Ref 2012A)(2001C) Principal	-	-	-	-	-	-	-	-
2015B(Ref2012A)(2001C) Interest	17,628	17,628	17,628	17,628	17,628	4,701	-	-
Financing Costs	-	-	-	-	-	-	-	-
2015B(Ref 2012A)(2003C) Principal	3,000	3,000	4,000	4,000	4,000	-	-	-
2015B(Ref 2012A)(2003C) Interest	16,536	16,536	16,692	16,692	16,848	4,493	-	-
Grand Total - General Debt Fund	404,707	404,707	452,164	449,632	447,185	5,594,575	407,612	498,050
****SCHOOL DEBT FUND****	-	-	-	-	-	-	-	-
Principal Payments	602,007	602,007	543,275	543,275	369,673	1,092,780	275,555	118,621
Interest Payments	124,377	124,377	134,959	134,958	142,119	206,127	169,104	154,161
Administrative Service Fees	3,700	3,700	3,500	3,425	4,475	1,600	1,200	1,650

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Financing Costs	-	-	-	-	-	-	28,935	-
Grand Total - General Debt Fund	730,084	730,084	681,734	681,658	516,267	1,300,507	474,794	274,432
WATER FUND EXPENDITURES****	-	-	-	-	-	-	-	-
WATER SERVICE	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	245,122	249,471	247,789	167,882	240,705	240,037	224,940	211,766
Salaries and Wages - Overtime	25,000	25,000	25,000	17,873	26,377	24,661	23,132	23,111
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	18,753	19,086	18,956	13,615	19,570	19,391	18,848	17,499
Retirement - VRS	30,086	30,679	27,207	19,627	26,107	27,698	28,233	29,278
Hospitalization/Medical Plans	58,900	56,472	41,431	32,776	40,611	43,788	39,928	37,424
Group Life Insurance	3,212	3,212	3,247	2,340	3,116	2,784	2,601	2,492
Unemployment Claims	-	-	-	-	-	-	-	-
Workmen's Compensation	9,026	9,026	7,191	5,125	7,191	7,689	6,521	5,309
Adjustment Pay	-	-	-	758	1,083	758	3,249	379
PTO & Sick Leave Expense - Water	-	-	-	-	-	-	-	-
Contracted Services - IT	-	-	-	-	-	5,920	-	90
Engineer and Architecture Services	70,000	70,000	50,000	14,426	35,789	-	-	-
Contractual Services	138,000	138,000	142,185	96,897	135,165	112,033	9,202	8,422
Repairs & Maintenance-Vehicles	15,000	15,000	15,000	11,488	14,602	12,652	17,744	17,275
Advertising	2,500	2,500	2,500	286	331	-	1,227	2,281
Utilities - Electric Service	55,000	55,000	55,000	43,536	51,959	52,382	73,067	71,761
Postal Services	100	100	100	-	-	-	35	102
Telecommunications	14,116	14,116	14,116	8,918	13,159	4,649	3,973	4,160
Insurance - Other Property	1,520	1,520	1,520	1,149	1,519	1,595	1,481	1,943
Insurance - Vehicles	3,971	3,971	3,971	3,488	3,971	3,724	3,009	2,757
Insurance - General Liability	1,954	1,954	1,954	1,529	1,954	1,969	2,069	1,933
Travel-Convention and Education	3,000	3,000	3,000	1,202	171	72	1,591	450
Dues and Association Memberships	7,500	7,500	7,500	3,875	4,480	4,926	5,334	5,167
Taxes to Counties	29	29	28	28	27	28	28	26
State Permits-Licenses-Fees	10,500	10,500	10,500	7,688	10,251	10,251	10,411	10,251
Repair & Maintenance Supplies	60,000	60,000	60,000	53,688	49,045	56,316	58,349	75,078
Vehicle Supplies - Fuel	15,000	15,000	12,000	8,223	15,833	6,675	7,107	9,916
Uniforms & Wearing Apparel	4,000	4,000	4,000	2,233	3,081	7,378	6,712	4,698

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget					
Safety Equipment	1,000	1,000	1,000	-	311	994	536	354
Sand, Stone & Topsoil	30,000	30,000	31,771	18,890	22,164	33,518	35,267	27,090
Supplies - Chlorine -Wells	8,000	8,000	8,000	3,230	6,184	6,513	6,153	8,703
Well Operations	40,000	40,000	40,000	7,159	37,120	38,662	27,547	21,991
Machinery & Equipment	20,000	20,000	20,000	12,213	10,404	13,165	18,713	9,266
Office Furniture & Equipment	2,000	2,000	2,000	-	90	1,949	1,991	-
Water Meter Purchases	20,000	20,000	15,000	14,581	14,830	24,595	42,216	41,765
Motor Vehicles-Service Vehicles	-	-	30,000	30,000	-	5,579	24,947	35,000
Water Line-Rehabilitations	-	-	150,000	137,273	47,957	29,456	68,942	137,484
Totals	913,289	916,136	1,051,966	741,996	845,156	801,808	775,102	825,221
SEWER SERVICE *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	57,192	58,336	55,944	40,474	56,762	41,949	49,426	66,337
Salaries and Wages - Overtime	6,000	6,000	6,000	4,287	5,357	7,510	17,375	17,218
Salaries and Wages - Part time	-	-	-	-	-	-	-	-
FICA	4,375	4,463	4,279	2,854	3,908	3,070	4,168	5,557
Retirement - VRS	6,909	7,065	6,143	4,710	6,116	4,623	5,878	8,508
Hospitalization/Medical Plans	27,320	23,424	20,783	15,762	19,582	12,715	18,120	22,048
Group Life Insurance	749	749	733	562	731	469	579	804
Unemployment Claim	-	-	-	-	-	-	-	1,134
Workmen's Compensation	897	897	1,526	1,088	1,526	1,631	1,300	2,228
Adjustment Pay	-	-	-	217	190	108	1,083	135
Contractual Services	80,000	80,000	78,799	71,095	79,601	76,947	59,940	90
Repairs & Maintenance-Equipment	7,000	7,000	7,000	1,354	4,811	1,741	2,385	3,100
Repairs & Maintenance-Pump Stations	40,000	40,000	40,000	12,690	39,533	31,318	42,192	33,145
Utilities - Electric Service	14,000	14,000	14,000	11,434	14,089	16,202	16,163	16,502
Utilities - Water/Sewer Service	2,000	2,000	2,000	1,700	2,114	1,669	1,633	1,254
Telecommunications	-	-	-	-	431	926	-	218
Insurance - Other Property	458	458	458	346	457	480	446	476
Vehicle Insurance	3,971	3,971	3,971	3,488	3,971	3,724	3,009	2,757
Insurance - General Liability	1,109	1,109	1,109	867	1,108	1,117	1,138	1,096
Travel-Convention and Education	500	500	500	500	450	130	61	954
Repairs & Maintenance Supplies	40,000	40,000	30,000	21,192	29,053	39,358	36,233	30,101
Vehicle Supplies - Fuel	8,000	8,000	8,000	3,393	8,378	3,260	6,506	7,944
Uniforms & Shoe Allowance	1,000	1,000	1,000	902	1,024	786	413	1,021
Safety Equipment	1,000	1,000	1,000	562	821	1,130	801	53
Motor Vehicles - Service Vehicle	-	-	8,300	8,298	1,934	-	-	-

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Trailer	-	-	30,000	29,514	-	-	-	-
Sewer System Improvements	-	-	437,967	371,397	4,710	54,603	636,813	167,158
Totals	302,480	299,972	759,512	608,685	286,656	305,468	905,663	389,839
WASTE WATER TREATMENT PLANT *****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	162,166	165,409	161,515	114,764	163,785	167,139	199,848	194,142
Salaries and Wages - Overtime	25,000	25,000	30,000	15,454	22,426	31,415	28,989	20,161
FICA	12,405	12,655	12,355	9,467	13,387	14,939	16,539	15,692
Retirement - VRS	19,589	20,027	17,733	13,354	17,635	18,501	24,649	26,000
Pension Expense Water & Sewer	-	-	-	-	7,103	(11,414)	(22,344)	-
Hospitalization/Medical Plans	40,804	38,568	31,388	23,541	29,490	23,721	21,444	20,112
Group Life Insurance	2,125	2,125	2,116	1,593	2,105	1,882	2,326	2,305
Unemployment Claims	-	-	-	-	-	-	2,268	-
Workmen's Compensation	2,545	2,545	4,398	3,135	4,398	4,702	5,468	4,196
Adjustment Pay	-	-	-	433	433	325	2,409	298
Contracted Services - IT	30,000	30,000	28,102	14,421	26,443	16,621	-	90
Repairs & Maintenance-Equipment	10,000	10,000	10,000	14,215	27,726	25,061	19,962	23,076
Contracted Sludge Disposal	40,000	40,000	40,000	31,825	35,985	52,943	46,560	32,903
Contracted Testing - Lab	40,000	40,000	40,000	23,887	40,045	39,281	36,891	39,924
Utilities - Electric Service	105,000	105,000	105,000	95,345	106,657	110,340	117,467	113,520
Postal Services	100	100	100	78	10	40	80	33
Telecommunications	4,308	4,308	4,919	3,686	4,732	3,143	2,827	3,896
Flood Insurance	50,000	50,000	45,000	49,904	50,432	44,808	43,243	42,543
Other Property Insurance	4,587	4,587	4,587	3,454	4,587	3,293	3,061	2,902
Vehicle Insurance	685	685	685	527	685	658	933	818
Insurance - General Liability	555	555	555	434	554	558	506	548
Travel-Convention and Education	500	500	1,000	1,000	80	-	-	-
Permits/State Licenses/ Fines	8,900	8,900	8,900	8,892	8,852	8,768	8,656	8,529
Office Supplies	-	-	500	-	1,282	1,505	397	1,007
Laboratory Supplies	3,000	3,000	3,000	389	3,228	1,603	2,147	1,182
Repairs & Maintenance Supplies	40,000	40,000	25,000	20,547	19,444	19,073	20,095	20,539
Vehicle Supplies - Fuel	1,000	1,000	1,000	404	894	652	787	905
Uniforms & Wearing Apperal	2,000	2,000	2,000	1,371	1,693	2,169	1,835	2,056
Other Operating Supplies	-	-	3,000	2,473	3,979	3,388	3,462	3,436
Chemical Supplies-Chlorine	500	500	500	-	500	-	421	703
Chemical Supplies-Sulfer Dioxide	500	500	500	-	500	-	516	462
Chemical Supplies-Ferric Chloride	60,000	60,000	10,000	13,005	15,252	6,555	6,046	2,245

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Chemical Supplies- Polymer	18,000	18,000	18,000	11,315	18,384	18,137	27,205	21,160
Safety Equipment & Supplies	1,000	1,000	1,500	164	742	1,999	4,339	2,995
Other Treatment Plant Supplies	-	-	10,000	9,935	11,292	12,053	9,751	10,181
Computer Equipment	-	-	1,000	938	-	860	1,741	1,810
Ultra-Violet Construction	8,000	8,000	8,000	612	4,539	6,630	7,895	7,834
Other Capital Expenses	-	-	100,000	70,449	98,975	71,889	43,512	102,852
Totals	693,269	694,964	732,353	561,011	748,256	703,238	691,928	731,056
TRANSFERS *****	-	-	-	-	-	-	-	-
Transfer To General Fund -Services	297,786	368,589	297,786	198,524	291,908	263,042	285,920	257,305
Transfer To Gen Fund-IN Lieu Taxes	26,460	26,460	26,460	17,640	26,460	26,460	26,460	26,460
Transfer To General Fund	173,683	173,683	138,189	92,126	110,460	77,180	-	-
Transfer Gen Fund-Debt Restructure	-	-	-	-	-	-	-	-
Transfers to Capital Projects	-	674,980	-	-	-	-	-	-
Totals	497,929	1,243,712	462,435	308,290	428,828	366,682	312,380	283,765
DEBT SERVICE *****	-	-	-	-	-	-	-	-
Redemption of Principal	302,000	302,000	294,000	294,000	-	-	-	-
Interest on Debt	64,053	64,053	72,234	72,263	97,887	106,183	127,891	109,469
Totals	366,053	366,053	366,234	366,263	97,887	106,183	127,891	109,469
Grand Total - Water & Sewer Fund	2,773,020	3,520,837	3,372,500	2,586,245	2,406,784	2,283,380	2,812,964	2,339,350
*** SOLID WASTE EXPENDITURES ***	-	-	-	-	-	-	-	-
SOLID WASTE	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	200,351	129,390	207,040	111,981	195,681	188,507	198,975	155,969
Salaries and Wages - Overtime	10,000	6,258	10,000	5,593	10,913	5,798	6,344	6,120
Fica	15,328	9,898	15,839	8,352	15,461	13,703	13,559	11,120
Retirement - VRS	24,618	15,952	22,734	13,298	22,041	21,307	22,861	20,918
Va Local Disability Program - VRS	-	-	-	-	-	-	-	-
Pension Expense Solid Waste	-	-	-	-	3,141	(4,785)	(8,693)	-
Hospitalization/Medical Plans	72,384	44,531	55,680	32,480	46,805	46,102	43,777	45,464
Group Life Insurance	2,624	1,787	2,711	1,586	2,634	2,177	2,203	1,854
Workmen's Compensation	14,500	9,123	12,661	9,024	12,660	13,536	11,501	10,158
Adjustment Pay	-	-	-	650	947	744	4,061	338
Contracted Services - IT	-	-	-	-	-	4,028	-	-
Repairs & Maintenance - Vehicles	50,000	60,000	50,000	36,690	50,503	58,874	43,887	67,249
Advertising	1,000	1,000	1,000	1,016	530	3,324	1,284	472

Account Description	FY 18-19	Requested	City Manager Recommended	Current	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
				Amended FY 17-18 Budget					
Tipping Fees		194,000	214,400	350,000	223,915	335,141	343,985	352,348	332,065
Other Fees		115,000	115,000	115,000	74,819	105,298	111,880	103,629	109,516
Telecommunications		1,620	1,620	1,140	1,499	1,219	1,139	-	-
Insurance - Motor Vehicles		6,437	6,437	6,437	5,057	6,437	5,402	5,716	4,809
Insurance - Surety Bonds		600	600	600	600	600	600	600	600
Claims		-	-	-	-	-	-	-	-
Repairs & Maintenance Supplies		5,000	5,000	5,000	50	1,727	3,010	6,012	6,367
Vehicle Supplies		32,000	32,000	25,000	24,144	27,389	18,070	24,664	32,280
Uniforms and Wearing Apparel		4,300	4,300	4,300	2,974	7,476	3,483	4,623	3,714
Safety Supplies & Equipment		3,000	3,000	3,000	-	1,508	472	1,955	-
Depreciation Expense		-	-	-	-	95,557	77,483	-	-
Garbage Containers		40,000	45,000	40,000	25,991	34,711	42,769	36,310	13,922
Garbage Truck - Capital Lease (CIP)		-	-	165,000	159,578	-	-	159,998	-
Close Landfill		-	-	-	-	13,895	46,878	40,280	42,730
Capital - Reserves		-	-	-	-	-	-	-	-
Totals		792,762	705,296	1,093,142	739,299	992,275	1,008,486	1,075,893	865,664
TRANSFERS		-	-	-	-	-	-	-	-
Transfer To General Fund -Services		212,962	259,392	212,962	141,975	210,560	215,815	195,389	198,162
Transfer to General Fund		-	112,345	112,345	74,897	82,845	55,084	-	-
Transfer to Economic Development		-	-	-	-	-	-	30,000	-
Transfers to Capital Projects		-	230,000	-	-	-	-	-	-
Totals		212,962	601,737	325,307	216,871	293,405	270,899	225,389	198,162
DEBT SERVICE		-	-	-	-	-	-	-	-
Principal Payment -Lease		-	-	-	-	-	-	21,027	-
Interest on Lease Payment		6,448	6,448	6,448	3,224	-	1,376	1,375	7,686
Interest on Debt (20%) New Money		-	-	-	3,224	6,430	6,164	5,654	2,423
Cost of Issuance		-	-	-	-	-	5,260	-	-
Totals		6,448	6,448	6,448	6,448	6,430	12,801	28,056	10,109
Grand Total - Solid Waste Fund		1,012,172	1,313,481	1,424,897	962,619	1,292,110	1,292,186	1,329,339	1,073,935
AIRPORT FUND		-	-	-	-	-	-	-	-
AIRPORT		-	-	-	-	-	-	-	-
Salaries and Wages - Regular		75,077	76,578	75,077	53,131	75,589	74,182	71,006	69,527
Salaries and Wages - Overtime		8,640	8,640	8,640	2,924	6,932	6,058	5,682	5,563
Salaries and Wages - Part time		-	-	-	-	-	-	-	-

Account Description	Current Amended								
	FY 18-19 Requested	City Manager Recommended	FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	
FICA	5,743	5,858	5,743	4,128	5,996	5,802	5,627	5,493	
Retirement - VRS	9,069	9,270	8,244	6,182	8,176	8,693	9,164	9,762	
Pension Expense Airport	-	-	-	-	1,165	(1,952)	(3,485)	-	
Hospitalization/Medical Plans	18,096	18,096	13,920	10,440	12,956	12,765	13,247	12,581	
Group Life Insurance	983	983	983	738	976	863	840	831	
Workmen's Compensation	1,742	1,742	1,996	1,423	1,996	2,134	1,917	1,974	
Adjustment Pay	-	-	-	325	217	217	1,083	108	
PTO & Sick Leave Expense - Accrued	-	-	-	-	-	-	-	-	
Repairs & Maintenance-Vehicles	3,500	3,500	3,500	2,630	4,894	3,314	3,998	3,220	
Repairs & Maintenance-Other	10,495	10,398	10,495	5,493	5,729	10,948	13,301	8,726	
Maintenance Service Contracts	3,160	3,160	3,160	1,260	2,420	2,470	2,897	2,646	
Advertising	1,800	1,800	1,800	561	153	151	847	937	
Utilities - Electric Service	14,000	14,000	14,000	12,125	12,837	13,390	14,222	13,393	
Utilities - Water/Sewer Service	1,800	1,800	1,800	1,533	1,735	1,624	1,364	1,459	
Postal Services	200	200	200	182	131	117	154	100	
Telecommunications	6,351	6,351	5,953	4,479	5,884	5,293	5,080	4,420	
Other Property Insurance	1,944	1,944	1,944	1,474	1,943	2,041	1,863	1,987	
Motor Vehicle Insurance	1,589	1,589	1,589	1,234	1,589	1,399	1,763	1,290	
Liability Insurance	6,566	6,566	6,566	5,581	5,581	6,566	2,315	5,450	
Travel-Conventions & Education	-	-	-	-	-	-	-	-	
Dues and Association Memberships	150	150	150	-	-	-	-	-	
Office Supplies	700	700	700	384	755	405	480	736	
Housekeeping & Janitorial Supplies	1,000	1,000	1,000	460	41	192	91	47	
Repairs & Maintenance Supplies	-	-	-	-	-	-	-	-	
Vehicle Supplies	2,000	2,000	2,000	1,132	153	886	372	359	
Uniforms & Shoes	500	500	500	319	475	398	386	326	
Merchandise for Resale - Misc	500	500	500	-	-	-	173	163	
Merchandise for Resale - Jet Fuel	24,375	24,375	24,375	19,988	12,012	11,951	18,568	29,630	
Merchandise for Resale - AVGAS	24,375	24,375	24,375	14,975	21,883	20,036	24,563	41,649	
Weather Radar Service & Air Inc	-	-	2,000	-	447	1,222	1,788	1,788	
Depreciation - Airport	-	-	-	-	309,816	296,071	-	-	
Motor Vehicles	-	-	-	-	-	-	-	20,000	
Computer Equipment	-	-	-	-	-	-	-	1,080	
Totals	224,355	226,075	221,210	153,101	502,480	487,236	199,307	245,247	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	
Mower	12,500	12,500	-	-	-	-	-	-	

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget	As of 3/28/18				
Design Parrallel Taxiway	-	-	27,244	28,499	-	-	-	7,326
Runway Lighting Construction	-	-	-	-	-	7,738	1,043,291	-
Tree Clearing Project	-	-	-	-	31,838	-	-	-
Partial Parallel Taxiway Extension	-	-	1,814,000	662,895	-	-	-	-
Master Plan Upgrade	-	-	-	-	-	-	-	-
Reserve for Fund Balance	-	-	-	-	-	-	-	-
Totals	12,500	12,500	1,841,244	691,394	31,838	7,738	1,043,291	7,326
TRANSFERS	-	-	-	-	-	-	-	-
Transfer To General Fund-Services	27,235	25,515	27,235	18,157	36,511	20,749	18,863	17,833
Transfer to General Fund	-	-	-	-	-	570	-	-
Transfers to Capital Projects	-	200,000	-	-	-	-	-	-
Totals	27,235	225,515	27,235	18,157	36,511	21,319	18,863	17,833
Grand Total - Airport Fund	264,090	464,090	2,089,689	862,651	570,829	516,293	1,261,461	270,405
ELECTRIC FUND	-	-	-	-	-	-	-	-
ELECTRIC SERVICES****	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	921,981	937,910	870,500	512,069	583,280	624,677	607,320	623,281
Salaries and Wages - Overtime	45,000	45,000	45,000	29,930	29,689	34,149	35,185	33,385
Salaries and Wages - Part time	5,000	5,000	5,000	-	-	-	-	-
FICA	70,532	71,750	44,506	39,407	43,863	48,201	45,993	45,272
Retirement - VRS	112,570	114,728	63,878	59,267	62,744	73,023	76,825	83,999
Pension Expense Electric	-	-	-	-	8,934	(16,400)	(29,215)	-
Hospitalization/Medical Plans	165,909	156,792	74,376	69,321	67,662	80,686	91,321	100,005
Group Life Insurance	12,078	12,078	7,621	7,071	7,488	7,386	7,225	7,351
Unemployment Insurance	-	-	-	-	-	-	-	-
Workmen's Compensation	11,956	11,956	18,734	13,352	14,570	15,579	13,487	9,998
Adjustment Pay	10,034	10,034	4,310	1,381	1,083	1,245	6,308	893
Contracted Services - IT	-	-	-	-	18,600	9,155	-	269
System Study	40,000	40,000	-	-	-	-	-	-
Contractual Services	202,745	102,745	202,745	230,718	395,322	391,199	202,939	23,136
Repairs & Maintenance-Vehicles	35,000	35,000	30,000	18,940	17,048	17,708	39,837	14,150
Repairs & Maintenance-Equipment	8,000	8,000	5,000	3,873	3,700	1,985	3,511	3,458
Maint. Service Contracts-Generator	25,000	25,000	25,000	-	1,051	26,302	12,626	17,513
Maintenance SCADA	25,000	25,000	25,000	10,057	14,524	35,411	3,980	12,452
Generation Maintenance	70,000	70,000	15,000	12,162	8,069	2,491	14,939	7,557

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget					
Generation Fuel	20,000	20,000	12,000	594	-	11,901	28,755	22,093
Advertising	1,500	1,500	1,500	-	-	116	582	2,598
Utilities - Electric Service	16,000	16,000	12,000	12,967	13,660	13,895	16,725	15,651
Utilities - Water/Sewer Service	375	375	375	259	365	154	139	282
Postal Services	175	175	150	91	20	57	129	63
Telecommunications	18,278	18,278	18,278	15,511	17,953	12,104	13,067	10,748
Insurance - Flood	-	-	3,500	-	-	-	3,285	3,285
Other Property Insurance	3,744	3,744	3,744	2,830	3,744	5,142	2,814	3,001
Insurance-Motor Vehicles	9,170	9,170	9,145	6,878	9,145	5,778	7,495	6,458
Insurance - General Liability	5,722	5,722	5,483	4,291	5,483	5,526	5,629	5,423
Travel-Subsistence and Lodging	10,000	10,000	3,000	3,013	7,830	3,826	2,844	2,605
Travel-Convention and Education	-	-	-	-	-	-	-	-
Dues and Association Memberships	12,500	12,500	12,000	14,752	10,442	11,945	9,585	9,136
Claims	500	500	500	-	-	-	-	384
Water Heater Rebate Program	250	250	250	-	-	-	200	200
Taxes to Counties	950	950	950	947	1,172	1,137	1,137	1,034
Office Supplies	2,200	2,200	2,000	1,344	2,646	2,494	2,028	2,263
Repairs & Maintenance Supplies	100,000	100,000	97,000	29,291	30,614	100,448	80,406	101,899
Vehicle Supplies - Fuel	18,000	18,000	15,000	13,365	12,305	11,881	19,219	27,683
Vehicle Supplies	1,200	1,200	1,000	5	334	10	4,437	2,354
Uniforms & Shoes	18,000	18,000	18,000	8,228	14,969	18,322	13,102	18,836
Educational & Technical Supplies	20,000	20,000	12,000	11,789	9,123	10,064	5,742	4,263
Energy For Resale	9,698,581	9,698,581	9,877,531	5,883,590	9,672,956	9,922,188	9,789,072	9,141,586
Energy for Resale-Fuel Adjustment	1,052,516	1,607,586	1,114,922	826,444	488,833	1,062,586	2,065,880	1,990,242
Miscellaneous Materials	5,000	5,000	5,000	1,117	3,034	5,084	4,917	3,745
Meter Supplies	5,000	5,000	5,000	-	3,430	7,067	762	2,483
Small Tools	18,850	18,850	6,000	5,417	3,554	3,815	6,436	6,204
Depreciation	-	-	-	-	409,754	419,757	-	-
Totals	12,799,316	13,264,574	12,672,998	7,850,269	11,998,993	12,988,093	13,216,666	12,367,237
ELECTRIC CAPITAL OUTLAY *****	-	-	-	-	-	-	-	-
Miscellaneous Equipment	30,000	15,000	20,000	7,894	34,522	(1,898)	19,980	18,940
Office Furniture & Equipment	1,500	1,500	1,200	-	-	1,633	1,698	1,680
Automotive	-	-	-	34,080	34,080	-	-	-
Computer	2,500	2,500	2,000	1,247	937	393	6,648	2,302
Meters	110,166	60,166	11,443	11,332	15,077	(921)	10,359	4,772
Transformers	60,000	40,000	40,000	29,154	21,189	(10,304)	71,381	47,984

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended FY 17-18 Budget	Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
Capacitors	-	-	-	-	-	-	-	-
Wire	40,000	40,000	30,000	16,619	6,139	(7,424)	29,790	9,698
Poles	30,000	30,000	20,000	17,306	17,362	1	13,102	5,689
Underground Equipment Upgrade	-	-	-	-	1,623	17,200	9,329	3,588
Street Light Fixtures	30,000	30,000	21,675	21,635	8,583	8,491	16,163	16,899
Load Management	-	-	-	-	-	-	-	-
Automatic Meter Readers	-	-	3,000	-	5,738	4,381	4,935	4,211
New Circuit	75,000	75,000	50,325	9,138	46,932	5,095	67,702	43,340
Mechanic St Generator Rebuild	-	-	-	-	-	-	-	-
Reserve for Capital Expenditures	250,000	100,000	48,878	3,066	-	3,921	-	-
Reserve for Cash Replenishment	43,923	-	285,156	-	-	-	-	-
Totals	673,089	394,166	533,677	151,472	192,184	20,568	251,087	159,102
TRANSFERS *****	-	-	-	-	-	-	-	-
Transfer to General Fund-Services	423,737	556,250	423,737	282,491	425,889	440,218	440,218	388,960
Transfer General Fund-In Lieu Taxes	59,282	59,282	59,282	39,521	59,282	59,282	59,282	59,282
Transfer To General Fund	1,275,016	1,439,393	1,439,393	959,595	1,416,157	1,409,891	1,409,891	1,409,891
Transfers to Capital Projects	-	200,000	-	-	-	-	-	-
Totals	1,758,035	2,254,925	1,922,412	1,281,608	1,901,328	1,909,391	1,909,391	1,858,133
DEBT SERVICE *****	-	-	-	-	-	-	-	-
Principal Payments on Bonds	220,000	220,000	214,000	214,000	-	-	-	-
Interest Payments On Bonds	33,652	33,652	39,554	39,554	46,723	52,555	77,258	69,583
Interest on Deposits	-	-	-	-	7,326	2,695	579	1,022
Lease Payments - Truck	76,145	76,145	23,145	23,145	2,128	2,628	23,145	23,145
Totals	329,797	329,797	276,699	276,699	56,177	57,878	100,982	93,750
Grand Total - Electric Fund	15,560,237	16,243,462	15,405,786	9,560,048	14,148,683	14,975,930	15,478,125	14,478,222
ECONOMIC DEVELOPMENT FUND	-	-	-	-	-	-	-	-
***FRANKLIN BUSINESS CENTER EXPENSES**	-	-	-	-	-	-	-	-
Salaries and Wages - Regular	-	-	-	(365)	365	-	-	11,740
Salaries and Wages - Overtime	-	-	-	-	-	-	-	(433)
Salaries and Wages - Part Time	16,181	16,181	16,181	11,342	12,746	16,080	14,184	16,365
FICA	1,238	1,238	1,238	845	1,004	1,236	567	1,250
Retirement - VRS	-	-	-	-	-	-	-	1,236
Hospitalization/Medical Plans	-	-	-	-	-	-	-	2,904
Group Life Insurance	-	-	-	-	-	-	-	134

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended		Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget						
Workmen's Compensation	374	374	450		321	450	489	-	620
Adjustment Pay	-	-	-		81	-	81	-	41
Professional Services	-	-	-		-	-	800	52,974	-
Contractual Services	1,000	1,000	1,000		2,239	1,602	1,959	1,098	1,023
Repairs and Maintenance - Other	10,000	10,000	10,000		11,995	18,544	29,000	-	-
Maintenance Service Contracts	43,000	43,000	40,000		30,820	42,061	38,854	40,593	36,647
Utilities - Electric Service	102,000	102,000	102,000		88,727	101,190	105,687	90,718	86,478
Utilities - Water/Sewer Service	1,500	1,500	1,500		1,038	976	1,194	1,234	1,162
Telecommunications	5,032	5,032	4,431		3,421	20,559	3,658	3,239	2,868
Other Property Insurance	4,225	4,225	4,225		4,862	5,835	5,852	5,497	5,125
Miscellaneous	-	-	-		-	-	548	548	-
Housekeeping & Janitorial Supplies	2,500	2,500	2,500		-	4,297	2,756	2,145	2,440
Repairs & Maintenance Supplies	4,500	4,500	4,500		4,833	3,842	6,384	4,423	7,054
HVAC Replacement	360,000	-	-		-	-	-	-	-
Totals	551,550	191,550	188,025		160,159	213,470	214,578	217,221	176,654
Business Drive Road Project	-	-	-		-	-	191,214	-	-
Totals	-	-	-		-	-	191,214	-	-
****JOINT ECONOMIC DEVELOPMENT****	-	-	-		-	-	-	-	-
Payment to FSEDI-Hollingsworth	-	-	-		-	-	-	18,000	18,000
Payment to Joint Economic Dev	125,000	125,000	125,000		125,000	125,000	125,000	125,000	125,000
Payment to Downtown Development Activity	-	-	-		-	-	-	-	-
Totals	125,000	125,000	125,000		125,000	125,000	125,000	143,000	143,000
Grand Total - Economic Development Fund	676,550	316,550	313,025		285,159	338,470	530,792	360,221	319,654

Account Description	FY 18-19 Requested	City Manager Recommended	Current Amended		Current Actual As of 3/28/18	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL
			FY 17-18 Budget						
BUDGET SUMMARY ALL FUNDS									
General Fund	24,264,030	23,182,987	23,943,134		17,286,073	22,603,929	23,282,562	21,842,607	22,124,289
Social Services Fund	2,040,334	1,875,334	1,830,273		1,122,015	1,447,795	1,636,149	1,621,018	1,499,227
CSA Fund	228,270	198,270	226,362		104,058	165,197	198,700	224,220	274,865
General & School Debt Fund	1,134,791	1,134,791	1,133,898		1,131,290	963,452	6,895,082	882,406	772,482
School Funds (Operating, Cafeteria, Textbook)	18,094,497	17,572,692	17,489,860		11,247,252	16,616,758	16,664,568	16,945,777	16,374,940
Enterprise Funds	19,609,519	21,541,870	22,292,872		13,971,563	18,418,405	19,067,790	20,881,888	18,161,912
Economic Development Fund	676,550	316,550	313,025		285,159	338,470	530,792	360,221	319,654
Grand Totals - All Funds	68,047,991	65,822,494	67,229,424		45,147,410	60,594,005	68,275,642	62,758,137	59,527,369
Excluding Transfers									
General Fund	16,827,543	15,648,114	16,472,479		11,825,397	15,563,605	16,032,851	14,794,325	15,273,335
Social Services Fund	2,040,334	1,875,334	1,830,273		1,122,015	1,447,795	1,636,149	1,621,018	1,499,227
CSA Fund	228,270	198,270	226,362		104,058	165,197	198,700	224,220	274,865
General & School Debt Fund	1,134,791	1,134,791	1,133,898		1,131,290	963,452	6,895,082	882,406	772,482
School Funds (Operating, Cafeteria, Textbook)	18,094,497	17,572,692	17,489,860		11,247,252	16,616,758	16,664,568	16,945,777	16,374,940
Enterprise Funds	19,609,519	20,236,890	22,292,872		13,971,563	18,418,405	19,067,790	20,881,888	18,161,912
Economic Development Fund	676,550	316,550	313,025		285,159	338,470	530,792	360,221	319,654
Grand Totals - All Funds WITHOUT GF & ENTERPRISE	58,611,504	56,982,641	58,758,769		38,686,735	53,513,682	61,025,831	55,709,854	52,676,416