

Town of Lovettsville
Town Manager's FY19 General Fund Recommended Budget (March 2, 2018)

GENERAL FUND REVENUE ACCOUNT DESCRIPTION		FY17 APPROVED BUDGET	FY17 ACTUAL REVENUE	FY18 APPROVED BUDGET	FY18 YEAR TO DATE ACTUAL 12/31/17	FY19 TOWN MANAGER'S RECOMMENDED BUDGET	VARIANCE (\$) FY19/FY18	VARIANCE (%) FY19/FY18
3100 (GENERAL PROPERTY TAXES):								
10.3100.0000	RESIDENTIAL REAL ESTATE TAX	\$ 499,482	\$ 551,654	\$ 541,593	\$ 560,630	\$ 570,559	\$ 28,966	5.35%
10.3100.0200	COMMERCIAL. & IND. RE TAX	\$ 28,193	\$ -	\$ 34,080	\$ -	\$ 36,480	\$ 2,400	7.04%
10.3100.0050	REAL ESTATE TAX-PRIOR YEAR	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%
10.3100.0100	PENALTIES ON DELINQ TAXES	\$ 2,000	\$ 3,402	\$ 2,000	\$ -	\$ 2,091	\$ 91	4.55%
3200 (OTHER LOCAL TAXES):								
10.3200.0100	SALES TAX	\$ 200,000	\$ 215,089	\$ 215,000	\$ 67,248	\$ 210,000	\$ (5,000)	-2.33%
10.3200.0200	UTILITY TAX	\$ 14,000	\$ 14,298	\$ 14,200	\$ 5,765	\$ 14,000	\$ (200)	-1.41%
10.3200.0250	COMMUNICATIONS TAX	\$ 13,000	\$ 12,622	\$ 12,600	\$ 5,157	\$ 12,500	\$ (100)	-0.79%
10.3200.0260	STATE AUTO RENTAL TAX	\$ 2,000	\$ 2,003	\$ 2,000	\$ 1,271	\$ 2,500	\$ 500	25.00%
10.3200.0270	ROLLING STOCK	\$ 100	\$ 86	\$ 100	\$ 202	\$ 200	\$ 100	100.00%
10.3200.0300	BUSINESS LICENSES	\$ 52,000	\$ 50,108	\$ 53,560	\$ 20,290	\$ 63,000	\$ 9,440	17.63%
10.3200.0400	AUTO DECAL FEES	\$ 35,000	\$ 33,862	\$ 34,000	\$ 28,638	\$ 37,911	\$ 3,911	11.50%
10.3200.0500	BANK FRANCHISE TAX	\$ 16,700	\$ 18,267	\$ 16,867	\$ -	\$ 18,500	\$ 1,633	9.68%
10.3200.0800	MEALS TAX	\$ 95,000	\$ 98,859	\$ 120,000	\$ 54,143	\$ 140,000	\$ 20,000	16.67%
10.3200.0900	CIGARETTE TAX	\$ 18,000	\$ 9,494	\$ 19,080	\$ 13,044	\$ 23,000	\$ 3,920	20.55%
10.3200.0950	REVENUES FROM PARKS	\$ 3,000	\$ 5,200	\$ 4,000	\$ 2,000	\$ 4,000	\$ -	0.00%
10.3200.0960	REVENUES FROM CELL TOWER LEASE	\$ -	\$ -	\$ 61,013	\$ 9,697	\$ -	\$ (61,013)	-100.00%
3300 (INTEREST INCOME):								
10.3300.0000	INTEREST ON RESERVES	\$ -	\$ 9,758	\$ 16,425	\$ 11,586	\$ 13,000	\$ (3,425)	-20.85%
10.3300.0100	CD INTEREST INCOME	\$ -	\$ 7,528	\$ -	\$ 4,554	\$ -	\$ -	0.00%
3400 (PERMITS, FEES, LICENSES):								
10.3400.0000	ZONING PERMITS	\$ 7,500	\$ 12,275	\$ 7,500	\$ 6,650	\$ 7,500	\$ -	0.00%
10.3400.0100	PROFFERS AND OTHER FEES	\$ -	\$ 8,276	\$ -	\$ 3,650	\$ 25,640	\$ 25,640	N/A
10.3400.0200	BOUNDARY LINE ADJUSTMENTS	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ -	0.00%
10.3400.0300	REZONING APPLICATION FEES	\$ 750	\$ -	\$ 150	\$ -	\$ 750	\$ 600	400.00%
10.3400.0400	SUBDIVISION PLAT FEES	\$ 800	\$ 2,025	\$ 1,125	\$ -	\$ 1,000	\$ (125)	-11.11%
10.3400.0600	LITTER GRANT	\$ 1,000	\$ 1,048	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
10.3400.0700	INSPECTIONS (OCC PERMIT)	\$ 1,875	\$ 1,850	\$ 1,350	\$ 1,625	\$ 1,650	\$ 300	22.22%
10.3400.0800	CONDITIONAL USE PERMITS	\$ 350	\$ -	\$ 350	\$ 350	\$ 350	\$ -	0.00%

GENERAL FUND REVENUE		FY17	FY17	FY18	FY18	FY19	VARIANCE (\$)	VARIANCE (%)
ACCOUNT DESCRIPTION		APPROVED	ACTUAL	APPROVED	YEAR TO DATE	TOWN MANAGER'S	FY19/FY18	FY19/FY18
		BUDGET	REVENUE	BUDGET	ACTUAL 12/31/17	RECOMMENDED BUDGET		
3500 (MISC REIMBURSEMENTS):								
10.3500.0000	REIMBURSEMENT-COPIER	\$ -	\$ 30	\$ -	\$ 22	\$ 50	\$ 50	N/A
10.3500.0100	REIMBURSEMENT-ENGINEERING	\$ 7,500	\$ 24,766	\$ 8,000	\$ 8,624	\$ 10,000	\$ 2,000	25.00%
10.3500.0250	STORM MANAGEMENT PERMIT REIMB	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
10.3500.0400	REIMBURSEMENT-LEGAL	\$ 3,000	\$ 6,520	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%
10.3500.0501	STATE DISASTER FUNDS	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	0.00%
10.3500.0600	REIMBURSEMENT-ADVERTISING	\$ 1,000	\$ -	\$ 300	\$ -	\$ -	\$ (300)	-100.00%
10.3500.0700	STATE FIRE PROGRAM FUND	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
10.3500.0900	UTILITY DONATIONS	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100.00%
10.3600.0910	CLOCK TOWER DONATIONS	\$ 6,000	\$ 2,909	\$ 6,000	\$ 1,928	\$ 1,000	\$ (5,000)	-83.33%
10.3500.1100	LOVE FALL	\$ 6,000	\$ 6,574	\$ 6,000	\$ -	\$ -	\$ (6,000)	-100.00%
10.3500.1200	LOVE SUMMER	\$ 2,000	\$ 8,650	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%
10.3500.1500	LOVE SPRING	\$ 7,000	\$ 18,613	\$ 6,000	\$ 100	\$ -	\$ (6,000)	-100.00%
10.3500.2000	LOVE WINTER	\$ 1,000	\$ 538	\$ 2,500	\$ -	\$ -	\$ (2,500)	-100.00%
10.3500.0800	MISCELLANEOUS-REIMBURSEMENTS	\$ 1,500	\$ 786	\$ 1,500	\$ 5,201	\$ 2,000	\$ 500	33.33%
3600 (NON-CATEGORICAL REVENUE):								
10.3600.1000	OVERHEAD REIMBURSEMENT FROM UF	\$ 136,982	\$ -	\$ 158,411	\$ -	\$ 159,950	\$ 1,539	0.97%
10.3600.0010	REFUSE SERVICE FEE	\$ -	\$ -	\$ 15,033	\$ 6,046	\$ -	\$ (15,033)	-100.00%
	TOTAL GENERAL FUND REV (SUBTOTAL)	\$ 1,175,232	\$ 1,128,940	\$ 1,384,487	\$ 828,420	\$ 1,378,199	\$ (6,288)	-0.45%
10.3600.0100	TRANSFER FROM DEBT RETIREMENT FUND	\$ 39,494	\$ -	\$ 33,159	\$ -	\$ -	\$ (33,159)	-100.00%
10.3600.0300	TRANSFER FROM OPER. CASH FUND	\$ 244,505	\$ -	\$ 243,356	\$ -	\$ 100,000	\$ (143,356)	-58.91%
	TOTAL GENERAL FUND REVENUE	\$ 1,459,232	\$ 1,128,940	\$ 1,661,002	\$ 828,420	\$ 1,478,199	\$ (182,803)	-11.01%

Town of Lovettsville

Town Manager's FY19 General Fund Recommended Budget (March 2, 2018)

GENERAL FUND EXPENSES ACCOUNT DESCRIPTION		FY17 BUDGET	FY17 ACTUAL	FY18 APPROVED BUDGET	FY18 YEAR TO DATE ACTUAL 12/31/17	FY19 TOWN MANAGER'S RECOMMENDED BUDGET	VARIANCE (\$) FY19/FY18	VARIANCE (%) FY19/FY18
4210 (PERSONNEL SERVICES):								
10.4210.1001	ADMINISTRATIVE SALARIES	\$ 412,340	\$ 427,759	\$ 426,537	\$ 183,796	\$ 446,500	\$ 19,963	4.68%
10.4210.1002	TOWN COUNCIL SALARIES	\$ 12,000	\$ 12,000	\$ 12,000	\$ 5,000	\$ 12,000	\$ -	0.00%
10.4210.1012	MAYOR SALARY	\$ 8,000	\$ 8,000	\$ 8,000	\$ 4,000	\$ 8,000	\$ -	0.00%
10.4210.1003	PLANNING COMM SALARIES	\$ 8,400	\$ 8,400	\$ 8,400	\$ 4,600	\$ 8,400	\$ -	0.00%
10.4210.1004	E FICA EXPENSE	\$ 36,324	\$ 34,278	\$ 32,630	\$ 14,659	\$ 36,299	\$ 3,669	11.24%
10.4210.1006	GROUP HEALTH INSURANCE	\$ 56,443	\$ 56,664	\$ 61,070	\$ 29,608	\$ 66,277	\$ 5,207	8.53%
10.4210.1007	ICMA HYBRID RETIRE	\$ 2,200	\$ 2,187	\$ 3,000	\$ 1,715	\$ 1,950	\$ (1,050)	-35.00%
10.4210.1010	VRS CONTRIBUTION/DISABILITY/LIFE	\$ 36,389	\$ 30,069	\$ 29,448	\$ 11,135	\$ 29,503	\$ 55	0.19%
10.4210.1013	PERFORMANCE BONUSES	\$ 6,000	\$ 4,500	\$ 12,000	\$ 9,305	\$ -	\$ (12,000)	-100.00%
10.4210.1009	P/T PUBLIC WORKS SUPPORT/EXTRA	\$ 8,000	\$ 9,003	\$ 8,080	\$ 5,561	\$ 8,720	\$ 640	7.92%
4220 (CONTRACTUAL SERVICES):								
10.4220.3001	ENGINEERING NON REIMBURS	\$ 1,000	\$ 1,290	\$ 2,000	\$ 4,159	\$ 4,000	\$ 2,000	100.00%
10.4220.3002	AUDIT	\$ 8,500	\$ 9,538	\$ 8,000	\$ -	\$ 9,500	\$ 1,500	18.75%
10.4220.3003	ADMINISTRATIVE CONSULTING SERVICES	\$ 8,600	\$ 5,576	\$ 10,000	\$ -	\$ 6,000	\$ (4,000)	-40.00%
10.4220.1003	CODE ENFORCEMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
10.4220.3004	LEGAL SERVICES/ADMIN	\$ -	\$ -	\$ -	\$ 4,947	\$ 5,000	\$ 5,000	N/A
10.4220.3005	LEGAL SERVICES/ ZONING	\$ -	\$ -	\$ -	\$ 2,085	\$ 8,000	\$ 8,000	N/A
10.4220.3006	LEGAL SERVICES/CONTRACT	\$ -	\$ -	\$ -	\$ 5,635	\$ 10,000	\$ 10,000	N/A
10.4220.3007	LEGAL SERVICES/GENERAL	\$ 50,000	\$ 56,710	\$ 50,500	\$ -	\$ 25,000	\$ (25,500)	-50.50%
10.4220.3009	REFUSE SERVICE	\$ 122,538	\$ 145,705	\$ 150,332	\$ 62,115	\$ 140,000	\$ (10,332)	-6.87%
10.4220.3011	ENGINEERING REIMB. NON CAP. RELATED	\$ 7,500	\$ 32,426	\$ 8,000	\$ 8,536	\$ 10,000	\$ 2,000	25.00%
10.4220.3012	LEGAL REIMBURSABLE	\$ 3,000	\$ 6,520	\$ 3,000	\$ 200	\$ 3,000	\$ -	0.00%
10.4220.3013	SPECIAL PROJ. CONSULT.SVICES	\$ 10,000	\$ 9,868	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
10.4220.3014	ECONOMIC DEVELOP.CONSULT.	\$ 10,000	\$ 2,450	\$ 12,000	\$ -	\$ 5,000	\$ (7,000)	-58.33%
10.4220.3015	STORM MGT. PERMIT REIMB	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
10.4220.3018	FIN. CONSULTING SERVICES-VML	\$ -	\$ -	\$ -	\$ 4,123	\$ 4,000	\$ 4,000	N/A
10.4220.3019	OUTSIDE ACCTG./PAYROLL	\$ -	\$ -	\$ -	\$ 5,520	\$ 9,500	\$ 9,500	N/A
10.4220.1700	TRANSP.MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	N/A
10.4220.1120	ASSET MANAGEMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10.4220.3020	COUNTY BILLING AND COLLECTION SET UP	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	N/A
4225 (TECHNOLOGY SERVICES):								
10.4225.3010	ACCOUNTING SOFTWARE ANNUAL MAINTENANCE	\$ 4,000	\$ 732	\$ 4,100	\$ 150	\$ 4,000	\$ (100)	-2.44%
10.4225.3012	WEBSITE HOSTING	\$ 500	\$ 550	\$ 550	\$ 289	\$ 1,000	\$ 450	81.82%
10.4225.3013	OFFICE EQUIPMENT/COMPUTERS	\$ 7,500	\$ 2,663	\$ 7,000	\$ 493	\$ 7,000	\$ -	0.00%
10.4225.3014	SOFTWARE UPGRADE	\$ 12,500	\$ -	\$ 10,000	\$ 360	\$ -	\$ (10,000)	-100.00%
10.4225.3015	COMP./NETWORK SUPP.CONSULT.	\$ 3,500	\$ 3,240	\$ 4,000	\$ 6,120	\$ 5,000	\$ 1,000	25.00%
10.4225.3016	EMAIL & FILE SERVER	\$ 700	\$ 470	\$ 707	\$ 240	\$ 1,000	\$ 293	41.44%
10.4225.3017	FIN. SOFTWARE TRANS.SUPPORT	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ (20,000)	-100.00%

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4230 (REPAIR & MAINTENANCE):								
10.4230.2501	OFFICE CLEANING	\$ 3,000	\$ 2,500	\$ 3,030	\$ 1,100	\$ 3,000	\$ (30)	-0.99%
10.4230.2502	SNOW REMOVAL - TOWN HALL	\$ 1,500	\$ 937	\$ 1,600	\$ -	\$ 1,800	\$ 200	12.50%
10.4230.2503	MOWING/LANDSCAPING	\$ 2,600	\$ 2,550	\$ 2,800	\$ 1,293	\$ 3,000	\$ 200	7.14%
10.4230.2504	BLDG. MAINT/MOD RENTAL	\$ 10,000	\$ 8,599	\$ 15,000	\$ 18,106	\$ 12,300	\$ (2,700)	-18.00%
10.4230.2506	COPIER LEASE	\$ 4,200	\$ 4,073	\$ 4,800	\$ 1,814	\$ 4,800	\$ -	0.00%
10.4230.2507	BEAUTIFICATION/SIGNAGE/WELCOME/INFO	\$ 7,000	\$ 8,142	\$ 9,000	\$ 1,620	\$ 4,000	\$ (5,000)	-55.56%
10.4230.2509	VEHICLE FUEL	\$ 700	\$ 1,104	\$ 1,000	\$ 421	\$ 1,000	\$ -	0.00%
10.4230.2510	ANNUAL VEHICLE REPAIR & MAINT	\$ 2,500	\$ 1,298	\$ 3,000	\$ 2,881	\$ 2,000	\$ (1,000)	-33.33%
10.4230.2511	VEHICLE REPL. FD. CONTR TO 3RM	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ (4,500)	-100.00%
10.4230.2512	VETERANS PAVER INSTALLATION	\$ 1,400	\$ 83	\$ 1,000	\$ 996	\$ 1,500	\$ 500	50.00%
4240 (PUBLIC WORKS):								
10.4240.2600	ELECTRICITY (TH & MUSEUM)	\$ 4,500	\$ 3,877	\$ 4,500	\$ 1,939	\$ 2,000	\$ (2,500)	-55.56%
10.4240.2700	STREET LIGHT (MO.CHARGES)	\$ 14,500	\$ 15,375	\$ 15,500	\$ 6,429	\$ 16,000	\$ 500	3.23%
10.4240.2701	STREET LIGHTS 3RM CONTRIB.	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100.00%
10.4240.2702	STREET SIGNS	\$ 500	\$ 488	\$ 500	\$ -	\$ 600	\$ 100	20.00%
10.4240.2710	NEW/UPGRADED STREET LIGHTS	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
10.4240.2720	STREET SWEEPING	\$ 4,000	\$ 3,600	\$ 4,000	\$ 3,600	\$ 4,000	\$ -	0.00%
10.4240.2800	WATER AND SEWER	\$ 600	\$ 650	\$ 700	\$ 173	\$ 700	\$ -	0.00%
4245 (PARKS):								
10.4245.1008	TREE SUPPORT	\$ 2,500	\$ 1,501	\$ 3,350	\$ 1,900	\$ 3,000	\$ (350)	-10.45%
10.4245.2502	SNOW PLOWING-PARKS	\$ 700	\$ -	\$ 700	\$ -	\$ 700	\$ -	0.00%
10.4245.2801	ELECTRICITY (TS, TG, WS, QBP)	\$ 900	\$ 855	\$ 900	\$ 377	\$ 900	\$ -	0.00%
10.4245.2802	WATER (TS, TG, QBP)	\$ 7,000	\$ 5,339	\$ 9,000	\$ 4,253	\$ 5,000	\$ (4,000)	-44.44%
10.4245.2803	MULCH, SEED, PLANTS	\$ 3,500	\$ 2,946	\$ 8,000	\$ 332	\$ 9,000	\$ 1,000	12.50%
10.4245.2804	MOWING-PARKS	\$ 10,000	\$ 7,632	\$ 10,000	\$ 4,756	\$ 10,200	\$ 200	2.00%
10.4245.2805	MISCELLANEOUS SUPPLIES	\$ 2,000	\$ 1,291	\$ 4,000	\$ 818	\$ 2,500	\$ (1,500)	-37.50%
10.4245.2806	3RM CONTRIB. PARK. LOT & TRAIL	\$ 2,600	\$ -	\$ 3,600	\$ -	\$ -	\$ (3,600)	-100.00%
10.4245.2807	PUBLIC WORKS MAINT. SUPPORT	\$ 9,000	\$ 6,990	\$ 8,140	\$ 3,497	\$ -	\$ (8,140)	-100.00%
10.4245.2808	PARK TOOLS & EQUIPMENT	\$ 3,000	\$ 1,538	\$ 2,000	\$ 1,117	\$ 2,000	\$ -	0.00%
10.4245.2809	LITTER GRANT SPENDING	\$ 1,000	\$ 872	\$ 1,000	\$ 387	\$ 1,000	\$ -	0.00%
10.4245.2810	REPAIRS & MAINT OF PARKS/BARNS	\$ 3,000	\$ 5,872	\$ 5,500	\$ 1,474	\$ 2,500	\$ (3,000)	-54.55%
4250 (COMMUNICATIONS):								
10.4250.2900	TELEPHONE	\$ 2,200	\$ 2,094	\$ 2,000	\$ 942	\$ 2,000	\$ -	0.00%
10.4250.3000	POSTAGE	\$ 3,000	\$ 3,568	\$ 3,500	\$ 2,026	\$ 3,500	\$ -	0.00%
10.4250.3011	CELLULAR PHONES	\$ 2,000	\$ 2,922	\$ 2,000	\$ 1,412	\$ -	\$ (2,000)	-100.00%
4260 (INSURANCE):								
10.4260.3200	GENERAL LIABILITY INS	\$ 5,800	\$ 10,363	\$ 12,000	\$ 12,111	\$ 12,200	\$ 200	1.67%
4270 (SUPPLIES & ADVERTISING):								
10.4270.2300	OFFICE SUPPLIES/FURNITURE	\$ 11,000	\$ 13,076	\$ 14,000	\$ 6,008	\$ 10,000	\$ (4,000)	-28.57%
10.4270.2310	VEHICLE DECALS	\$ 1,050	\$ 1,033	\$ 1,082	\$ 38	\$ 1,100	\$ 18	1.66%
10.4270.2400	ADVERTISING	\$ 2,500	\$ 8,153	\$ 3,000	\$ -	\$ 2,000	\$ (1,000)	-33.33%
10.4270.2450	ADVERTISING REIMBURSABLE	\$ 1,000	\$ -	\$ 300	\$ -	\$ -	\$ (300)	-100.00%

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4271 (ACTIVITY SUPPORT):								
10.4271.0010	DONATION FIRE AND RESCUE	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	0.00%
10.4271.0011	DONATIONS-LCCAB	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	0.00%
10.4271.1001	DONATIONS/OTHER	\$ 1,900	\$ 1,250	\$ 1,900	\$ -	\$ 1,000	\$ (900)	-47.37%
10.4271.1002	EVENTS COMMITTEE CONTINGENCY	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100.00%
10.4271.1004	FIRE FUND ALLOCATION	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
10.4271.1008	BUSINESS & TOURISM COMMITTEE BUDGET	\$ 4,050	\$ 3,424	\$ 5,000	\$ 58	\$ -	\$ (5,000)	-100.00%
10.4271.1009	TREE BOARD	\$ 300	\$ -	\$ -	\$ -	\$ 300	\$ 300	N/A
10.4271.1012	PASS THROUGH GRANTS	\$ 250	\$ 250	\$ -	\$ -	\$ 250	\$ 250	N/A
10.4271.1013	MAINTENANCE SUPPORT FOR EVENTS	\$ 5,500	\$ 3,440	\$ 5,500	\$ 1,894	\$ -	\$ (5,500)	-100.00%
10.4271.1014	CREDIT CARD FEES	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
10.4271.1015	LOVE FALL	\$ 6,000	\$ 5,419	\$ 6,000	\$ 796	\$ -	\$ (6,000)	-100.00%
10.4271.1016	LOVE SUMMER	\$ 5,000	\$ 6,397	\$ 5,000	\$ 1,923	\$ 5,000	\$ -	0.00%
10.4271.1017	LOVE AMERICA	\$ 500	\$ 142	\$ 500	\$ 148	\$ 500	\$ -	0.00%
10.4271.1018	LOVE WINTER	\$ 4,000	\$ 5,979	\$ 5,000	\$ 1,242	\$ 2,500	\$ (2,500)	-50.00%
10.4271.1019	LOVE SPRING	\$ 7,000	\$ 10,029	\$ 6,000	\$ 1,259	\$ -	\$ (6,000)	-100.00%
10.4271.1020	OPENING DAY PERMIT	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	\$ -	0.00%
10.4271.1023	VOLUNTEER MGT. & RECOGNITION	\$ 250	\$ -	\$ 300	\$ -	\$ 1,000	\$ 700	233.33%
10.4271.1024	CONTRIB.FOR CLOCK TOWER FD.	\$ 6,000	\$ 7,239	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100.00%
10.4271.1026	TOURISM BRANDING/MARKETING	\$ 3,000	\$ 8,420	\$ 3,150	\$ 52	\$ 16,400	\$ 13,250	420.63%
10.4271.1027	EVENT SUPPLIES/EQUIPMENT	\$ 1,000	\$ 801	\$ 1,000	\$ 173	\$ 1,000	\$ -	0.00%
4272 (DUES):								
10.4272.2000	DUES	\$ 3,000	\$ 3,595	\$ 3,500	\$ 1,380	\$ 3,500	\$ -	0.00%
4273 (TRAVEL & TRAINING):								
10.4273.1001	HOSPITALITY	\$ 2,000	\$ 2,363	\$ 2,000	\$ 728	\$ 2,000	\$ -	0.00%
10.4273.1002	MILEAGE	\$ 4,000	\$ 2,780	\$ 4,000	\$ 561	\$ 700	\$ (3,300)	-82.50%
10.4273.1003	TOWN COUNCIL TRAINING	\$ 3,300	\$ 3,276	\$ 1,500	\$ 2,313	\$ 2,500	\$ 1,000	66.67%
10.4273.1004	TRAINING/EDUCATION	\$ 4,500	\$ 3,523	\$ 5,000	\$ 1,006	\$ 4,000	\$ (1,000)	-20.00%
10.4273.1005	BOOKS & SUBSCRIPTIONS	\$ 1,000	\$ 255	\$ 1,000	\$ 7	\$ 200	\$ (800)	-80.00%
10.4273.1006	PLANNING COMM TRAINING	\$ 3,000	\$ 3,325	\$ 2,000	\$ 250	\$ 4,500	\$ 2,500	125.00%
4274 (REFUNDS):								
10.4274.1001	REFUNDS	\$ 4,000	\$ 11,018	\$ 6,000	\$ 1,469	\$ 6,000	\$ -	0.00%
4280 (DEBT PAYMENTS):								
10.4280.3801	ANNUAL PRIN.PAYMENT ON DEBT	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	\$ 90,000	\$ 5,000	5.88%
10.4280.3802	ANNUAL INTEREST/FEES ON DEBT	\$ 67,494	\$ 67,123	\$ 64,009	\$ 31,824	\$ 58,300	\$ (5,709)	-8.92%
	TOTAL GENERAL FD. EXPEND. (SUBTOTAL)	\$ 1,212,328	\$ 1,241,067	\$ 1,302,817	\$ 503,251	\$ 1,248,199	\$ (54,618)	-4.19%
10.4280.3806	TRANSFER TO 3RM FUND, IF SURPLUS	\$ 8,140	\$ -	\$ 36,745	\$ -	\$ 50,000	\$ 13,255	36.07%
10.4280.3800	TRANSFER TO NEW CAP. FUND, IF SURPLUS	\$ 45,714	\$ -	\$ 121,441	\$ -	\$ 80,000	\$ (41,441)	-34.12%
10.4280.3808	TRANSFER TO OPG. CASH FD., IF SURPLUS	\$ 192,050	\$ -	\$ 200,000	\$ -	\$ 100,000	\$ (100,000)	-50.00%
	TOTAL GENERAL FD. EXPENDITURES	\$ 1,459,232	\$ 1,241,067	\$ 1,661,003	\$ 503,251	\$ 1,478,199	\$ (182,804)	-11.01%

Town of Lovettsville
Town Manager's FY19 General Fund Recommended Budget (March 2, 2018)

SUMMARY FY18 AND FY19 GENERAL FUND REVENUE, EXPENSES, TRANSFERS AND ADJUSTMENTS			
	FY18	FY19 TM PROPOSED	% CHANGE
GF REVENUE			
TOTAL ACTUAL REVENUE:	\$ 1,384,487	\$ 1,378,199	-0.45%
TRANSFERS FROM:			
Cash Operating Fund	\$ 243,356	\$ 100,000	
Debt Retirement Fund	\$ 33,159	\$ -	
TOTAL GROSS REVENUE:	\$ 1,661,002	\$ 1,478,199	-11.01%
GF EXPENSES			
TOTAL ACTUAL EXPENSES:	\$ 1,302,817	\$ 1,248,199	-4.19%
TRANSFERS TO:			
New Capital Fund	\$ 121,440	\$ 80,000	
3RM Fund	\$ 36,745	\$ 50,000	
Operating Cash Fund	\$ 200,000	\$ 100,000	
TOTAL GROSS EXPENSES	\$ 1,661,002	\$ 1,478,199	-11.01%

Town of Lovettsville

Town Manager's FY19 General Fund Recommended Budget (March 2, 2018)

FY18 AND FY19 GENERAL FUND PROGRAM BUDGET SUMMARY

	<u>APPROVED</u> <u>FY18</u> <u>BUDGET</u>	<u>FY 18 YTD</u> <u>ACTUAL</u> <u>12/31/2017</u>	<u>FY19</u> <u>TM</u> <u>BUDGET</u>	<u>%</u> <u>DIFFERENCE</u> <u>FY19/18 BUDGET</u>
<u>REVENUE PROGRAM CATEGORIES</u>				
RESIDENTIAL REAL ESTATE TAX REVENUE	\$ 545,093	\$ 560,630	\$ 570,559	4.67%
ECONOMIC DEVELOPMENT REVENUE	\$ 304,601	\$ 97,174	\$ 280,980	-7.75%
SALES AND OTHER TAX REVENUE	\$ 281,900	\$ 110,281	\$ 279,200	-0.96%
PERMIT FEES AND LICENSE REVENUE	\$ 11,725	\$ 12,275	\$ 43,460	270.66%
INTEREST INCOME	\$ 16,425	\$ 16,140	\$ 13,000	-20.85%
REIMBURSEMENT AND OH FROM UF	\$ 209,711	\$ 27,249	\$ 191,000	-8.92%
REFUSE FEE INCOME	\$ 15,033	\$ 6,046	\$ -	-100.00%
TRANSFERS IN FROM RESERVES	\$ 276,515	\$ -	\$ 100,000	-63.84%
<u>TOTALS</u>	\$ 1,661,002	\$ 829,795	\$ 1,478,199	-11.01%
<u>EXPENSE PROGRAM CATEGORIES</u>				
ADMINISTRATION AND OVERHEAD	\$ 567,005	\$ 232,683	\$ 533,349	-5.94%
CAPITAL AND ENGINEERING	\$ 313,832	\$ 130,235	\$ 314,500	0.21%
PUBLIC WORKS RELATED ACTIVITIES	\$ 126,770	\$ 57,381	\$ 90,500	-28.61%
PLANNING AND ZONING PROGRAM	\$ 88,750	\$ 43,585	\$ 116,400	31.15%
EVENTS AND TOURISM PROGRAM	\$ 57,450	\$ 9,044	\$ 45,150	-21.41%
DEBT PAYMENTS	\$ 149,009	\$ 31,824	\$ 148,300	-0.48%
TRANSFERS OUT TO RESERVES	\$ 358,185	\$ -	\$ 230,000	-35.79%
<u>TOTALS</u>	\$ 1,661,002	\$ 504,752	\$ 1,478,199	-11.01%

Town of Lovettsville
 Town Manager's FY19 General Fund Recommended Budget (March 2, 2018)

FY18 AND FY19 GENERAL FUND ECONOMIC DEVELOPMENT REVENUE SUMMARY

	<u>FY18</u> <u>APPROVED</u> <u>BUDGET</u>	<u>FY19</u> <u>TM RECOMMENDED</u> <u>BUDGET</u>			
REVENUE CATEGORIES			% Change	<u>EXPLANATION</u>	
3100.0200 COMM. AND INDUST.TAX	\$ 34,080	\$ 36,480	7.04	2018 Tax Assessment at TM Recommended \$.20/100	
3100.0300 BUSINESS LICENSE	\$ 53,560	\$ 63,000	17.63	Additional Businesses and New Home Construction	
3100.0500 BANK FRANCHISE TAX	\$ 16,867	\$ 18,500	9.68	BBT Bank Deposits	
3100.0800 MEALS TAX	\$ 120,000	\$ 140,000	16.67	Additional Businesses	
3100.0900 CIGARETTE TAX	\$ 19,080	\$ 23,000	20.55	Annual Growth in Sales	
3100.0960 CELL TOWER LEASE	\$ 61,013	\$ -	0.00	Transfer of Lease Revenue to Utility Fund	
TOTAL	\$ 304,600	\$ 280,980	-7.75		