

General Fund - Revenue

GENERAL FUND		FY 2014		FY 2013			FY 2012			FY 2011			FY 2010	
		Proposed Budget	Percentage Increase/Decrease FY 2013 Budget	Approved Budget	December '12 Year to Date Actual	Percentage Increase/Decrease FY 2012 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2011 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2010 Budget	Approved Budget	Actual
REVENUE														
103100.0000	REAL ESTATE TAX	\$ 415,000.00	3%	\$ 404,480.00	\$ 410,900.01	4%	\$ 387,153.00	\$ 407,990.33	4.8%	\$ 369,494.10	\$ 398,363.16	14.3%	\$ 323,159.00	\$ 323,159.05
103100.0050	REAL ESTATE TAX (Prior Year)	1,500.00	0%	1,500.00	340.41	0%	1,500.00	13,720.50						
103100.0100	PENALTIES ON DELIQ. TAX	2,500.00	0%	2,500.00	916.91	0%	2,500.00	5,338.79	25.0%	2,000.00	4,028.35	0.0%	2,000.00	2,607.75
	LOCAL PROPERTY TAXES	\$ 419,000.00	3%	\$ 408,480.00	\$ 412,157.33	4%	\$ 391,153.00	\$ 427,049.62	5.3%	\$ 371,494.10	\$ 402,391.51	14.2%	\$ 325,159.00	\$ 325,766.80
103200.0100	SALES TAX	\$ 165,000.00	11%	\$ 149,000.00	\$ 86,736.22	10%	\$ 135,000.00	\$ 150,994.65	22.7%	\$ 110,000.00	\$ 147,900.44	29.4%	\$ 85,000.00	\$ 136,628.39
103200.0200	UTILITY TAX (Electric, Rolling Stock)	13,400.00	2%	13,200.00	6,764.23	-52%	27,500.00	26,621.68	-1.8%	28,000.00	27,424.98	3.7%	27,000.00	27,506.44
103200.0200	COMMUNICATION TAX (Phone, Cable)	13,800.00	-3%	14,300.00	6,920.99									
103200.0300	BUSINESS LICENSES	40,000.00	-20%	50,000.00	1,426.73	0%	50,000.00	40,676.32	25.0%	40,000.00	54,942.99	100.0%	20,000.00	39,026.21
103200.0400	AUTO TAX	26,500.00	2%	26,000.00	25,507.50	4%	25,000.00	26,260.30	13.6%	22,000.00	24,418.01	10.0%	20,000.00	23,822.10
103200.0500	BANK FRANCHISE TAX	8,500.00	-15%	10,000.00	-	0%	10,000.00	10,056.00	42.9%	7,000.00	12,181.00	0.0%	7,000.00	8,823.00
103200.0700	TRANSIENT OCCUPANCY TAX	-	0%	-	-	-100%	1,500.00	1,616.29	25.0%	1,200.00	2,095.44	-20.0%	1,500.00	1,789.27
103200.0800	MEALS TAX	-	0%	-	-	0%	-	-	-100.0%	36,000.00		2.9%	35,000.00	39,159.47
103200.0900	CIGARETTE TAX	-	0%	-	-	0%	-	-	-100.0%	28,800.00		-55.3%	64,500.00	28,748.60
	OTHER LOCAL TAXES	\$ 267,200.00	2%	\$ 262,500.00	\$ 127,355.67	5%	\$ 249,000.00	\$ 256,225.24	-8.8%	\$ 273,000.00	\$ 268,962.86	5.0%	\$ 260,000.00	\$ 305,503.48
103400.0000	ZONING PERMITS	\$ 7,500.00	25%	\$ 6,000.00	\$ 3,950.00	-25%	\$ 8,000.00	\$ 7,300.00	14.3%	\$ 7,000.00	\$ 8,975.00	75.0%	\$ 4,000.00	\$ 11,775.00
103400.0200	BOUNDARY LINE ADJUSTMENT	-		-	-	-100%	300.00	-	0.0%	300.00	-	0.0%	300.00	-
103400.0300	REZONING APPLICATION FEES	500.00	0%	-	-	-100%	500.00	50.00	0.0%	500.00	-	0.0%	500.00	-
103400.0400	SUBDIVISION PLAT FEES	1,500.00	-40%	2,500.00	50.00	-9%	2,750.00	2,025.00	83.3%	1,500.00	4,525.00	200.0%	500.00	9,387.50
103400.0500	VARIANCE FEES (BZA)	100.00	0%	100.00	-	-33%	150.00	100.00	0.0%	150.00	100.00	0.0%	150.00	-
103400.0600	LITTER GRANT	1,000.00	0%	1,000.00	-	0%	1,000.00	1,000.00	0.0%	1,000.00	1,000.00	0.0%	1,000.00	1,020.00
103400.0700	INSPECTIONS (OCC. PERMIT)	1,800.00	50%	1,200.00	-	-20%	1,500.00	-	50.0%	1,000.00	-	150.0%	400.00	250.00
103400.0800	CONDITIONAL USE PERMIT	700.00	100%	350.00	700.00	0%	350.00	700.00	0.0%	350.00	350.00	0.0%	350.00	350.00
	PERMITS, FEES, LICENSES	\$ 13,100.00	17%	\$ 11,150.00	\$ 4,700.00	-23%	\$ 14,550.00	\$ 11,175.00	23.3%	\$ 11,800.00	\$ 14,950.00	63.9%	\$ 7,200.00	\$ 22,782.50
103500.0000	REIMBURSEMENT-COPIER	\$ 25.00	-50%	\$ 50.00	\$ -	0%	\$ 50.00	\$ 52.15	0.0%	\$ 50.00	\$ 146.23		-	282.07
103500.0100	REIMBURSEMENT-ENGINEERING	6,000.00	0%	6,000.00	19.16	0%	6,000.00	7,133.50	500.0%	1,000.00	31,725.95	-90.0%	\$ 10,000.00	\$ 9,075.59
103500.0200	REIMBURSEMENT-ZONING ADMIN	-		-	-	-100%	2,000.00	2,217.50	-50.0%	4,000.00	4,152.50	33.3%	3,000.00	1,858.75
103500.0400	REIMBURSEMENT-LEGAL	2,000.00	-20%	2,500.00	-	-58%	6,000.00	10,950.00	20.0%	5,000.00	4,560.00	25.0%	4,000.00	630.00
103500.0600	REIMBURSEMENT- ADVERTISING	150.00	0%	150.00	-	-70%	500.00	-	0.0%	500.00	421.99	-75.0%	2,000.00	-
103500.0700	STATE FIRE PROGRAM FUND	8,000.00	0%	8,000.00	8,000.00	0%	8,000.00	8,000.00	0.0%	8,000.00	8,000.00	0.0%	8,000.00	8,000.00
103500.0800	MISCELLANEOUS	3,000.00	100%	1,500.00	2,339.00	0%	1,500.00	667.30	-50.0%	3,000.00	1,202.31	50.0%	2,000.00	2,181.20
	REIMBURSEMENTS, MISC.	\$ 19,175.00	5%	\$ 18,200.00	\$ 10,358.16	-24%	\$ 24,050.00	\$ 29,020.45	11.6%	\$ 21,550.00	\$ 50,208.98	-25.7%	\$ 29,000.00	\$ 22,027.61
	TOTAL REVENUE	\$ 718,475.00	3%	\$ 700,330.00	\$ 554,571.16	3%	\$ 678,753.00	\$ 723,470.31	0.1%	\$ 677,844.10	\$ 736,513.35	9.1%	\$ 621,359.00	\$ 676,080.39

General Fund - Expenditures

GENERAL FUND		FY 2014		FY 2013			FY 2012			FY 2011			FY 2010	
EXPENDITURES		Proposed Budget	Percentage Increase/Decrease FY 2013 Budget	Approved Budget	December '12 Year to Date Actual	Percentage Increase/Decrease FY 2012 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2011	Approved Budget	Actual	Percentage Increase/Decrease FY 2010 Budget	Approved Budget	Actual
104260.3200	INSURANCE - GEN. LIA./ TOWN OFFICIALS/VEHICLE	\$ 6,500.00	8%	\$ 6,000.00	\$ 5,872.00	11%	\$ 5,400.00	\$ 5,707.00	8.00%	\$ 5,000.00	\$ 5,306.00	-16.67%	\$ 6,000.00	\$ 72.00
	TOTAL INSURANCE	\$ 6,500.00	8%	\$ 6,000.00	\$ 5,872.00	11%	\$ 5,400.00	\$ 5,707.00	8.00%	\$ 5,000.00	\$ 5,306.00	-16.67%	\$ 6,000.00	\$ 72.00
	PARKS & ENVIRONMENT BOARD	\$ 1,500.00												
104271.0010	DONATIONS (Fire & Rescue Company)	2,000.00	0%	\$ 2,000.00		0%	\$ 2,000.00	\$ 2,000.00						
104271.0011	DONATIONS (Community Center Adv. Board)	2,000.00	0%	2,000.00	2,000.00	0%	2,000.00	2,000.00						
104271.1001	DONATIONS (Miscellaneous)	1,500.00	50%	1,000.00	1,000.00	0%	1,000.00	250.00	-80.00%	\$ 5,000.00	\$ 4,750.00	0.00%	\$ 5,000.00	\$ 5,000.00
	WE'RE IN! COMMITTEE	6,000.00												
104271.1002	EVENTS COMMITTEE	6,000.00	-52%	12,500.00	8,941.48	25%	10,000.00	11,904.30	-20.00%	12,500.00	5,338.00	25.00%	10,000.00	9,888.00
104271.1004	FIRE FUND ALLOCATION	8,000.00	0%	8,000.00		0%	8,000.00	8,000.00	0.00%	8,000.00	8,000.00	0.00%	8,000.00	8,000.00
104271.1005	COMMUNITY POLICE SUPPORT	500.00	0%	500.00	150.00	0%	500.00	279.50	0.00%	500.00	301.35	0.00%	500.00	354.75
104271.1007	SIGNAGE IMPROVEMENT GRANT	3,000.00	0%	3,000.00		0%	3,000.00	19.92	0.00%	3,000.00	3,000.00			
	PASS THROUGH GRANTS/PAYMENT	250.00												
	TOTAL ACTIVITY SUPPORT	\$ 29,250.00	1%	\$ 29,000.00	\$ 12,091.48	9%	\$ 26,500.00	\$ 24,433.80	-30.26%	\$ 38,000.00	\$ 21,389.35	20.63%	\$ 31,500.00	\$ 31,242.75
104272.2000	DUES	\$ 3,000.00	0%	\$ 3,000.00	\$ 1,229.00	20%	\$ 2,500.00	\$ 2,530.00	0.00%	\$ 2,500.00	\$ 1,970.88	56.25%	\$ 1,600.00	\$ 1,684.00
	TOTAL DUES	\$ 3,000.00	0%	\$ 3,000.00	\$ 1,229.00	20%	\$ 2,500.00	\$ 2,530.00	0.00%	\$ 2,500.00	\$ 1,970.88	56.25%	\$ 1,600.00	\$ 1,684.00
104273.1001	HOSPITALITY	\$ 1,600.00	0%	\$ 1,600.00	\$ 354.61	0%	\$ 1,600.00	\$ 1,351.77	0.00%	\$ 1,600.00	\$ 1,110.90	6.67%	\$ 1,500.00	\$ 920.64
104273.1002	TRAVEL/MILEAGE	3,000.00	0%	3,000.00	978.52	0%	3,000.00	1,985.79	-14.29%	3,500.00	2,199.59	16.67%	3,000.00	3,002.69
104273.1003	TOWN COUNCIL /PLANNING COMM. TRAINING	2,500.00	-38%	4,000.00	1,512.91	33%	3,000.00	1,265.80	0.00%	3,000.00	-	0.00%	3,000.00	2,789.34
104273.1004	TRAINING / EDUCATIONAL SERVICE	4,000.00	0%	4,000.00	2,746.35	0%	4,000.00	3,793.56	-20.00%	5,000.00	3,720.38	25.00%	4,000.00	3,770.19
104273.1005	BOOKS & SUBSCRIPTIONS	600.00	-40%	1,000.00	593.43	0%	1,000.00	465.56	0.00%	1,000.00	326.88	0.00%	1,000.00	755.61
	TOTAL TRAVEL AND TRAINING	\$ 11,700.00	-14%	\$ 13,600.00	\$ 6,185.82	8%	\$ 12,600.00	\$ 8,862.48	-10.64%	\$ 14,100.00	\$ 7,357.75	12.80%	\$ 12,500.00	\$ 11,238.47
104274.0000	REFUNDS	\$ 5,000.00	0%	5,000.00	1,675.68	0%	5,000.00	13,972.68	25.00%	4,000.00	5,716.93	-20.00%	5,000.00	1,471.67
	TOTAL REFUNDS	\$ 5,000.00	0%	\$ 5,000.00	\$ 1,675.68	0%	\$ 5,000.00	\$ 13,972.68	25.00%	\$ 4,000.00	\$ 5,716.93	-20.00%	\$ 5,000.00	\$ 1,471.67
104270.2300	OFFICE SUPPLIES / FURNITURE	\$ 5,500.00	0%	\$ 5,500.00	\$ 2,842.61	0%	\$ 5,500.00	\$ 5,729.59	37.50%	\$ 4,000.00	\$ 3,640.91	-27.27%	\$ 5,500.00	\$ 5,224.00
104270.2400	ADVERTISING	500.00	43%	350.00		40%	250.00	1,493.53	-50.00%	500.00	586.76	-90.00%	5,000.00	1,640.92
104270.2450	ADVERTISING REIMBURSABLE	100.00	-80%	500.00		0%	500.00	16.20	0.00%	500.00	594.43	-75.00%	2,000.00	-
	TOTAL SUPPLIES AND ADVERTISING	\$ 6,100.00	-4%	\$ 6,350.00	\$ 2,842.61	2%	\$ 6,250.00	\$ 7,239.32	25.00%	\$ 5,000.00	\$ 4,822.10	-60.00%	\$ 12,500.00	\$ 6,864.92
104280.3800	DEBT FINANCING / CAPITAL TRANSFER	\$ 14,882.50	-73%	\$ 55,418.74		22%	\$ 45,255.08	\$ 103,722.42	4867.08%	\$ 911.10		-95.95%	\$ 22,506.00	\$ -
104280.3803	MEALS & CIGARETTE TAX	See Cap. Budget		See Cap. Budget			See Cap. Budget			64,800.00	78,351.95		-	67,633.83
	TOTAL DEBT / CAPITAL TRANSFER	\$ 14,882.50	-73%	\$ 55,418.74	\$ -	22%	\$ 45,255.08	\$ 103,722.42	-31.13%	\$ 65,711.10		191.97%	\$ 22,506.00	
	TOTAL EXPENDITURES	\$ 718,475.00	3%	\$ 700,330.00	\$ 327,565.71	4%	\$ 673,753.00	\$ 723,470.31	-0.01%	\$ 673,844.10	\$ 552,204.60	9.33%	\$ 616,359.00	\$ 551,413.84

Utility Fund - Revenue

UTILITY FUND		FY 2014		FY 2013			FY 2012			FY 2011			FY 2010	
REVENUE		Proposed Budget	Percentage Increase/Decrease FY 2013 Budget	Approved Budget	December '12 Year to Date Actual	Percentage Increase/Decrease FY 2012 Budget	Approved Budget	Actual*	Percentage Increase/Decrease FY 2011 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2010 Budget	Approved Budget	Actual
303800.0000	WATER SERVICES	264,800.00	9%	\$ 243,475.00	\$ 126,112.26	6%	\$ 230,280.00	\$ 225,728.37	15%	\$ 200,000.00	\$ 221,368.06	8%	\$ 185,000.00	\$ 191,249.37
303800.0100	SEWER SERVICES	379,260.00	12%	339,295.00	180,616.01	5%	322,180.00	323,906.48	15%	280,000.00	313,466.39	6%	264,000.00	271,614.45
303800.0200	WATER & SEWER PENALTIES	12,000.00	26%	9,500.00	6,166.10	6%	9,000.00	13,489.75	13%	8,000.00	10,590.99	14%	7,000.00	8,565.38
303800.0300	FRYE COURT SEWER DISTRICT	2,500.00	0%	2,500.00		0%	2,500.00	2,502.50	0%	2,500.00	2,502.50	0%	2,500.00	2,770.70
303900.0000	WATER TOWER LEASES	90,000.00	6%	85,000.00	35,665.50	8%	78,416.00	86,168.26	-8%	85,000.00	84,444.94	4%	82,000.00	87,306.96
303800.0400	MISC. NON-FEE REVENUE (GRANT)	1,000.00	0%	1,000.00	175.10	100%	500.00	10,553.63	-50%	1,000.00	29.28	-97%	30,000.00	18,357.28
303800.0500	WATER & SEWER RECONNECT	60.00	-60%	150.00	30.00	0%	150.00	30.00	-50%	300.00	90.00	0%	300.00	-
303800.0600	WATER CONN FEE	24,000.00	0%	24,000.00	17,000.00	-20%	30,000.00	20,000.00	-6%	32,000.00	32,000.00	300%	8,000.00	47,000.00
303800.0700	SEWER CONN FEE	24,000.00	0%	24,000.00	16,000.00	-20%	30,000.00	20,000.00	-6%	32,000.00	32,000.00	300%	8,000.00	47,000.00
303800.0800	SAFETY GRANT	500.00	0%	500.00		0%	500.00		0%	500.00	-	0%	500.00	-
303800.0900	REIMBURSEMENT- LOUD. WTR (DSL)	980.00	0%	980.00		0%	980.00	879.89	0%	980.00	1,039.87	0%	980.00	
303800.1000	REIMBURSEMENT- DEV. LOUD. WTR	1,000.00	-90%	10,000.00		150%	4,000.00	7,202.10	-20%	5,000.00	2,665.00	67%	3,000.00	6,615.00
303800.1100	REIMBURSEMENT- ENGINEERING	0.00		-			-	280.00	-100%	10,000.00	2,250.00	-33%	15,000.00	-
303800.1200	REIMBURSEMENT- LEGAL FEES	1,000.00		-			-		-100%	1,000.00	-	-60%	2,500.00	-
	TOTAL UTILITY REVENUE	801,100.00	8%	\$ 740,400.00	\$ 381,764.97	5%	\$ 708,506.00	\$ 710,740.98	8%	\$ 658,280.00	\$ 702,447.03	8%	\$ 608,780.00	\$ 680,479.14
	TOTAL UTILITY REVENUE	801,100.00	8%	\$ 740,400.00	\$ 381,764.97	5%	\$ 708,506.00	\$ 710,740.98	8%	\$ 658,280.00	\$ 702,447.03	8%	\$ 608,780.00	\$ 680,479.14

Utility Fund - Expenditures

UTILITY FUND		FY 2014		FY 2013			FY 2012			FY 2011			FY 2010	
		Proposed Budget	Percentage Increase/Decrease FY 2013 Budget	Adopted Budget	December '12 Year to Date Actual	Percentage Increase/Decrease FY 2012 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2011 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2010 Budget	Approved Budget	Actual
EXPENDITURES														
306210.1001	CAP PROJECTS MANAGER	\$ 35,000.00	8%	\$ 32,321.00	\$ 14,914.25	4%	\$ 31,228.00	\$ 33,600.72	-23.46%	\$ 40,800.00	\$ 44,923.40	0.00%	\$ 40,800.00	\$ 37,488.50
306210.1002	MAINTENANCE SALARIES	9,000.00	-5%	9,500.00	3,468.62	27%	7,500.00	8,509.80	25.00%	6,000.00	8,215.00	0.00%	6,000.00	3,938.00
306270.1004	E FICA EXPENSE	3,366.00	5%	3,199.31	1,404.94	34%	2,388.94	3,221.46	-31.74%	3,500.00	4,613.15	0.00%	3,500.00	3,235.67
306210.1007	EMP RETIREMENT CONTRIBUTION	-		-			-	1,439.92	-100.00%	2,040.00	2,226.42			1874.43
306210.1010	VRS CONTRIBUTION	2,608.00	-35%	3,983.72	2,028.78	16%	3,435.08	713.39						
	Total Personnel Services	\$ 49,974.00	2%	\$ 49,004.03	\$ 21,816.59	10%	\$ 44,552.02	\$ 47,485.29	-14.88%	\$ 52,340.00	\$ 59,977.97	4.06%	\$ 50,300.00	\$ 46,536.60
306220.3001	ENGINEERING REIMBURSABLE	\$ -		\$ -	\$ -		\$ -		-100.00%	\$ 10,000.00	0.00	-33.33%	\$ 15,000.00	\$ 13,636.43
306220.3011	ENGINEERING NON REIMBURSABLE	7,000.00	-65%	20,000.00	440.00	-67%	60,000.00	6,453.50	500.00%	10,000.00	0.00	-33.33%	15,000.00	-
306220.3002	AUDIT	7,500.00	0%	7,500.00	-	0%	7,500.00	7,375.00	0.00%	7,500.00	7,375.00	-6.25%	8,000.00	7,375.00
306220.3003	WATER SAMPLE TESTING	6,000.00	100%	3,000.00	590.00	20%	2,500.00	3,310.00	150.00%	1,000.00	4,335.00	-83.33%	6,000.00	650.00
306220.3004	SEWER SAMPLE TESTING	28,000.00	12%	25,000.00	9,838.00	-22%	32,000.00	28,144.25	23.08%	26,000.00	25,101.00	0.00%	26,000.00	20,486.25
	LOUDOUN WATER OPERATIONS (Water)	91,800.00	28%	72,000.00	50,623.94									
306220.3012	LOUDOUN WATER OPERATIONS (Sewer)	204,000.00	21%	168,000.00	75,935.92		200,000.00	222,467.43	-16.67%	240,000.00	267,277.01	14.29%	210,000.00	197,169.32
306220.3005	L.W. OPERATIONS (DEV. REIMBURSABLE)	1,000.00	-90%	10,000.00	2,262.60	25%	8,000.00	10,993.80	33.33%	6,000.00	14,410.00	100.00%	3,000.00	8,120.00
306220.3007	LEGAL SERVICES REIMBURSABLE	1,000.00		-	3,460.00	-100%	3,000.00	1,760.00	-60.00%	7,500.00	6,885.00	200.00%	2,500.00	-
306220.3013	LEGAL SERVICES NON REIMBURSABLE	2,000.00	-80%	10,000.00	820.00	0%	10,000.00	3,595.00	100.00%	5,000.00	1,170.00	0.00%	5,000.00	10,740.00
306220.3008	SOFTWARE SUPPORT	2,660.00	6%	2,500.00	-	0%	2,500.00	2,846.80	-19.35%	3,100.00	1,860.22	3.33%	3,000.00	-
306220.3009	STORAGE RENTAL	570.00	-53%	1,200.00	585.00	0%	1,200.00	1,170.00	-33.33%	1,800.00	1,205.00	50.00%	1,200.00	1,130.00
306220.3006	SERVICE CONTRACTS	9,000.00		-	-	-100%	10,000.00	8,447.21	0.00%	10,000.00	6,222.69	42.86%	7,000.00	4,007.06
	Total Contractual Services	\$ 360,530.00	13%	\$ 319,200.00	\$ 144,555.46	-5%	\$ 336,700.00	\$ 296,562.99	2.68%	\$ 327,900.00	\$ 335,840.92	8.68%	\$ 301,700.00	\$ 263,314.06
306230.2500	DEQ DISCHARGE PERMIT	\$ 3,500.00	0%	\$ 3,500.00	\$ 2,514.00	40%	\$ 2,500.00	\$ 3,073.00	66.67%	\$ 1,500.00	\$ 2,461.00	-50.00%	\$ 3,000.00	\$ 1,500.00
306230.2501	SNOW REMOVAL	500.00	0%	500.00	-	0%	500.00	-	0.00%	500.00	123.00	0.00%	500.00	1,085.00
306230.2502	MOWING/LANDSCAPING	1,512.00	0%	1,512.00	786.00	-44%	2,700.00	2,934.32	35.00%	2,000.00	2,595.37	-33.33%	3,000.00	3,758.10
306230.2503	ASPHALT WORK	-	-100%	1,500.00	-	-25%	2,000.00	-	0.00%	2,000.00	0.00	-33.33%	3,000.00	-
306230.2504	SLUDGE HAULING	48,000.00	7%	45,000.00	24,250.00	67%	27,000.00	39,650.00	0.00%	27,000.00	32,350.00	8.00%	25,000.00	17,225.00
306230.2505	SYSTEMS REPAIRS / MAINTENANCE	24,000.00	-2%	24,500.00	2,586.95	63%	15,000.00	21,338.59	0.00%	15,000.00	5,822.89	50.00%	10,000.00	13,048.13
306230.2506	FRYE COURT LIFT STATION	2,500.00	-38%	4,000.00	-	300%	1,000.00	250.00	-56.52%	2,300.00	3,021.10	0.00%	2,300.00	5,400.00
306230.2507	I&I MAINTENANCE & REPAIR	35,000.00	17%	30,000.00	-	0%	30,000.00	-	200.00%	10,000.00		900.00%	1,000.00	419.16
306230.2507	SERVICE CONTRACTS	17,500.00	250%	5,000.00	2,167.25									
	Total Sewer Repair/Maintenance	\$ 132,512.00	15%	\$ 115,512.00	\$ 32,304.20	43%	\$ 80,700.00	\$ 67,245.91	33.83%	\$ 60,300.00	\$ 46,373.36	26.15%	\$ 47,800.00	\$ 42,435.39
306235.2500	SYSTEM REPAIRS / MAINTENANCE	\$ 30,000.00	0%	\$ 30,000.00	\$ 8,872.73	100%	\$ 15,000.00	\$ 12,926.37	0.00%	\$ 15,000.00	\$ 18,676.17	-25.00%	\$ 20,000.00	\$ 14,693.31
306235.2501	SNOW REMOVAL	200.00	-73%	750.00	-	0%	750.00	-	0.00%	750.00	122.00	50.00%	500.00	200.00
306235.2502	MOWING/LANDSCAPING	3,800.00	13%	3,360.00	2,170.00	-12%	3,800.00	3,708.44	-24.00%	5,000.00	4,515.83	25.00%	4,000.00	4,122.98
306235.2503	ASPHALT WORK	4,000.00	-60%	10,000.00	-	25%	8,000.00	-	100.00%	4,000.00	4,300.00	-50.00%	8,000.00	2,000.00
306235.2504	WATER TOWER MAINT	14,580.00	0%	14,580.00	14,580.00	872%	1,500.00	-	0.00%	1,500.00	0.00	50.00%	1,000.00	1,123.82
306235.2505	SCADA OPERATIONS	3,000.00	0%	3,000.00	5,777.60	-40%	5,000.00	960.00	0.00%	5,000.00	0.00	-50.00%	10,000.00	-
306235.2506	WATER METER REPLACEMENT/RELOCATION	25,000.00	0%	25,000.00	3,500.00	25%	20,000.00	23,167.68	33.33%	15,000.00	27,521.32	0.00%	15,000.00	20,583.70
306235.2508	WATER METER - NEW CONSTRUCTION	6,000.00	173%	2,200.00	-									
306235.2507	WELL PUMP INSTALL	6,000.00	0%	6,000.00	3,149.31	-14%	7,000.00	-	0.00%	7,000.00	944.47	0.00%	7,000.00	-
306235.2509	SERVICE CONTRACTS	4,000.00	60%	2,500.00	4,272.29									
	Total Water Repair/Maintenance	\$ 96,580.00	-1%	\$ 97,390.00	\$ 42,321.93	60%	\$ 61,050.00	\$ 40,762.49	14.65%	\$ 53,250.00	\$ 56,079.79	-18.70%	\$ 65,500.00	\$ 42,723.81
306240.2600	ELECTRICITY-WATER	\$ 28,000.00	17%	\$ 24,000.00	\$ 11,847.38	9%	\$ 22,000.00	\$ 27,057.50	-21.43%	\$ 28,000.00	\$ 25,188.89	27.27%	\$ 22,000.00	\$ 20,873.34
306240.2601	ELECTRICITY-SEWER	29,000.00	-3%	30,000.00	13,396.87	-25%	40,000.00	28,759.98	17.65%	34,000.00	28,054.05	21.43%	28,000.00	19,317.67
306240.2602	ELECTRICITY-FRYE COURT	170.00	13%	150.00	55.29	0%	150.00	165.20	-14.29%	175.00	161.03	-12.50%	200.00	129.33
	Total Utilities	\$ 57,170.00	6%	\$ 54,150.00	\$ 25,299.54	-13%	\$ 62,150.00	\$ 55,982.68	-0.04%	\$ 62,175.00	\$ 53,403.97	23.85%	\$ 50,200.00	\$ 40,320.34
306250.2900	TELEPHONE	\$ 2,300.00	10%	\$ 2,100.00	\$ 1,187.40	17%	\$ 1,800.00	\$ 2,297.22	12.50%	\$ 1,600.00	\$ 1,621.74	23.08%	\$ 1,300.00	\$ 1,771.67
306250.2905	DSL LINE	900.00	0%	900.00	443.94	-8%	975.00	895.01	-51.25%	2,000.00	879.88	0.00%	2,000.00	959.88
	Total Communications	\$ 3,200.00	7%	\$ 3,000.00	\$ 1,631.34	8%	\$ 2,775.00	\$ 3,192.23	-22.92%	\$ 3,600.00	\$ 2,501.62	9.09%	\$ 3,300.00	\$ 2,731.55
306260.3200	INSURANCE - GEN LIABILITY	\$ 9,300.00	-2%	\$ 9,500.00	\$ 9,135.00	6%	\$ 9,000.00	\$ 9,049.00	-25.00%	\$ 12,000.00	\$ 8,591.00	-14.29%	\$ 14,000.00	\$ 9,308.00

Utility Fund - Expenditures

UTILITY FUND		FY 2014		FY 2013			FY 2012			FY 2011			FY 2010	
		Proposed Budget	Percentage Increase/Decrease FY 2013 Budget	Adopted Budget	December '12 Year to Date Actual	Percentage Increase/Decrease FY 2012 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2011 Budget	Approved Budget	Actual	Percentage Increase/Decrease FY 2010 Budget	Approved Budget	Actual
EXPENDITURES														
Total Liability Insurance		\$ 9,300.00	-2%	\$ 9,500.00	\$ 9,135.00	6%	\$ 9,000.00	\$ 9,049.00	-25.00%	\$ 12,000.00	\$ 8,591.00	-14.29%	\$ 14,000.00	\$ 9,308.00
306270.2509	VEHICLE REPAIR / MAINTENANCE / FUEL	\$ 1,000.00	0%	\$ 1,000.00	\$ -	300%	250.00	1,599.60						
306270.2000	DUES	300.00	0%	300.00	300.00	0%	300.00	300.00	-9.09%	\$ 330.00	\$ 300.00	10.00%	\$ 300.00	\$ 242.49
306270.2400	ADVERTISING	350.00	250%	100.00	96.40	0%	100.00	120.50	-50.00%	200.00	0.00	-71.43%	700.00	422.00
306270.3600	REFUNDS	2,500.00	-17%	3,000.00	702.94	20%	2,500.00	9,793.62	-16.67%	3,000.00	635.43	0.00%	3,000.00	7,327.77
PASS THROUGH / REIMBURSEMENTS		-												
Total Vehicle / Miscellaneous		\$ 4,150.00	-6%	\$ 4,400.00	\$ 1,099.34	-70%	\$ 14,650.00	\$ 24,222.38	315.01%	\$ 3,530.00	\$ 935.43	-11.75%	\$ 4,000.00	\$ 7,992.26
306280.3500	SAMPLE TESTING SUPPLIES	\$ 750.00	88%	\$ 400.00	\$ 1,675.02	-47%	\$ 750.00	\$ 323.78	25.00%	\$ 600.00	\$ 380.76	0.00%	\$ 600.00	\$ 113.84
306280.3501	CHEMICALS	6,500.00	30%	5,000.00	2,607.42	0%	5,000.00	6,235.28	-16.67%	6,000.00	2,604.87	0.00%	6,000.00	1,048.30
306280.3502	OFFICE SUPPLIES	200.00	-64%	550.00	54.54	22%	450.00	453.91	50.00%	300.00	362.32	0.00%	300.00	419.50
306280.3503	POSTAGE	1,000.00	0%	1,000.00	425.10	18%	850.00	680.79	6.25%	800.00	1,008.75	33.33%	600.00	637.50
306280.3504	SAFETY SUPPLIES	250.00	-50%	500.00	188.98	0%	500.00	1,080.87	-50.00%	1,000.00	1,037.97	-50.00%	2,000.00	398.36
306280.3505	EQUIPMENT REPAIR/ REPLACEMENT (PARTS)	-	0%	-	348.84	-100%	4,000.00	2,924.06	0.00%	4,000.00	6,360.79	0.00%	4,000.00	571.19
306280.3506	TOOLS	750.00	0%	750.00	804.86	50%	500.00	745.69	0.00%	500.00	791.55	0.00%	500.00	1,764.93
306280.3507	STONE/GRAVEL	-	0%	-	-		-	-		0.00	229.24	-100.00%	500.00	-
306280.3509	DIESEL FUEL	2,500.00	0%	2,500.00	1,665.13	-29%	3,500.00	461.42	0.00%	3,500.00	278.58	40.00%	2,500.00	131.50
306280.3510	SYSTEM REPAIR	-	0%	-	388.02	-100%	10,000.00	7.58			5,438.50		-	1,933.94
Total Sewer Supplies and Equipment		\$ 11,950.00	12%	\$ 10,700.00	\$ 8,157.91	-58%	\$ 25,550.00	\$ 12,913.38	52.99%	\$ 16,700.00	\$ 18,493.33	-1.76%	\$ 17,000.00	\$ 7,019.06
306285.3500	SAMPLE TESTING SUPPLIES	\$ 750.00	-70%	\$ 2,500.00	\$ 548.56	0%	\$ 2,500.00	\$ 1,009.14	66.67%	\$ 1,500.00	\$ 2,355.74	-50.00%	\$ 3,000.00	\$ 712.50
306285.3501	CHEMICALS	6,500.00	44%	4,500.00	4,808.50	13%	4,000.00	3,079.50	0.00%	4,000.00	5,584.98	-33.33%	6,000.00	3,380.41
306285.3502	OFFICE SUPPLIES	200.00	-64%	550.00	54.53	10%	500.00	270.21	0.00%	500.00	173.55	0.00%	500.00	266.97
306285.3503	POSTAGE	1,000.00	0%	1,000.00	425.09	18%	850.00	1,035.98	21.43%	700.00	1,200.23	0.00%	700.00	602.11
306285.3504	SAFETY SUPPLIES	800.00	60%	500.00	338.59	150%	200.00	911.11	0.00%	200.00	365.54	0.00%	200.00	54.27
306285.3505	REPLACEMENT PARTS	-	0%	-	-	-100%	5,000.00	363.39	100.00%	2,500.00	3,038.87	0.00%	2,500.00	648.99
306285.3506	TOOLS	2,000.00	167%	750.00	862.81	-25%	1,000.00	1,161.83	0.00%	1,000.00	716.40	0.00%	1,000.00	91.60
306285.3507	STONE/GRAVEL	600.00	-70%	2,000.00	-	0%	2,000.00	-	0.00%	2,000.00	1,087.37	0.00%	2,000.00	822.98
306285.3509	DIESEL FUEL	2,500.00	0%	2,500.00	160.58	-17%	3,000.00	585.20	0.00%	3,000.00	328.90	50.00%	2,000.00	162.49
306285.3510	EQUIPMENT REPAIR	-	0%	-	-	-100%	5,000.00	90.97	66.67%	3,000.00	1,844.21	0.00%	3,000.00	4,684.49
306285.3511	OFFICE EQUIPMENT	200.00	0%	200.00	-	33%	150.00	-	-50.00%	300.00	0.00	0.00%	300.00	-
Total Water Supplies and Equipment		\$ 14,550.00	0%	\$ 14,500.00	\$ 7,198.66	-40%	\$ 24,200.00	\$ 8,507.33	29.41%	\$ 18,700.00	\$ 16,695.79	-11.79%	\$ 21,200.00	\$ 11,426.81
306390.0000	DEBT FINANCING / CAPITAL TRANSFER	\$ 61,184.00	-3%	\$ 63,043.97	?	34%	\$ 47,178.98	\$ 144,816.32	1.38%	\$ 46,535.00	103,553.82	1941.01%	\$ 2,280.00	\$ 206,672.14
Total Debt /Capital Transfer		\$ 61,184.00	-3%	\$ 63,043.97	?	34%	\$ 47,178.98	\$ 144,816.32	1.38%	\$ 46,535.00	103,553.82	1941.01%	\$ 2,280.00	\$ 206,672.14
TOTAL EXPENDITURES		\$ 801,100.00	8%	\$ 740,400.00	\$ 293,519.97	5%	\$ 708,506.00	\$ 710,740.00	7.83%	\$ 657,030.00	\$ 702,447.00	13.81%	\$ 577,280.00	\$ 680,480.02

General Fund FY 2014 Capital Budget/Capital Reserves Revenue and Expenditures Flow

Balance of Capital Reserves/Bond Proceeds as of 31, 2012:	December	Revenue / Expenditure Flow	Outstanding Loan Balance
General Fund Reserve		\$ 1,902,958.00	
General Fund Checking Account		\$ 100,889.00	
General Fund Savings Account		20,397.00	
General Fund Sidewalk/Bike Path (Gas Tax)		136,476.00	
Developer Proffers		50,168.00	
Contributions in Lieu of Improvements		80,743.00	
Streetscape Fund (Meals and Cigarette Tax)		8,995.00	
Subtotal Capital Reserves		<u>\$ 2,300,626.00</u>	
Other Revenue (Bond and Grant Proceeds)			
VML/VACo Bond Proceeds for Streetscape Project		<u>\$ 1,855,670.00</u>	
Transportation Enhancement Grant (Bike Path)		<u>\$ 1,188,000.00</u>	
Subtotal Capital Reserves and Other Revenue		<u>\$ 3,488,626.00</u>	
FY 13 Third and Fourth Quarter CIP Expenses			
Debt Service for VML/VACo Bond		\$ (109,239.50)	
Bicycle Pedestrian Path		\$ (25,000.00)	
East Broad Way Improvements		(14,400.00)	
Town Green Pavilion		(170,000.00)	
Subtotal FY 2013 Remaining Capital Expenditures		<u>\$ (318,639.50)</u>	
 Subtotal Cap. Reserve & other Rev. less FY 13 Expenses		 <u>\$ 3,169,986.50</u>	
Debt Service Payments			
VML/VACo Bond for Capital Improvements		<u>\$ (151,309.00)</u>	<u>\$ (2,548,798.00)</u>
FY 13 Fourth Quarter Additions to Capital Reserves			
Interest Adjustments Through June 30, 2013		\$ 15,849.93	
Subtotal with Revenue Additions at June 30, 2013		<u>\$ 3,034,527.43</u>	
Project 1 Broad Way Streetscape Imp.: Phase 1		\$ (397,000.00)	
Project 4 Bicycle/Pedestrian Path		(615,000.00)	
Project 6 Lovettsville Town Hall		(115,000.00)	
Project 7 Quarter Branch Park and Support Facility		(285,000.00)	
Project 8 Town Square Development		(2,000.00)	
Project 9 Town Green Development		(26,000.00)	
Project 10 Storm Ditch Improvements North of Town Square		(67,000.00)	
Subtotal FY 2014 Capital Expenditures		<u>\$ (1,507,000.00)</u>	
 Balance Capital Reserves after FY 2014 Capital Expenditures		 <u>\$ 1,527,527.43</u>	
Interest on CD's at 1 percent		\$ 15,275.27	
FY 14 Cigarette & Meals Tax Rev.		83,000.00	
FY 14 Transfer to Capital Reserves Unallocated		<u>\$ 14,882.00</u>	
 Balance of Capital Reserves as of June 30, 2014		 <u>\$ 1,640,684.71</u>	

Utility Fund FY 2014 Capital Budget/Capital Reserves Revenue and Expenditures Flow

	Revenue / Expenditure Flow	Outstanding Loan Balances
Balance of Capital Reserves as of December 31, 2012:		
Sewer Fund Reserve	\$ 2,384,638	
Sewer Fund Checking	\$ 240,120	
Water Fund Reserve	\$ 258,262	
Water Tower Reserve	\$ 85,690	
Subtotal Capital Reserves	\$ 2,968,710	
Debt Service Payments (after 12/31/12 and before 07/01/13)	\$ (217,204)	
Subtotal Capital Reserves less FY 13 Debt Service	\$ 2,751,506	
Interest earned through June 30, 2013	\$ 13,758	
Subtotal Capital Reserves with Interest at June 30, 2013	\$ 2,765,264	
Additional Sewer Tap Fees (Note 1)	\$ 285,600	
Additional Water Tap Fees (Note 2)	\$ -	
Subtotal Additional Revenue	\$ 285,600	
Sewer Debt Service Payment Original Loan	\$ (183,960)	\$ (1,195,736)
Water Debt Service Payment Original Loan	\$ (42,869)	\$ (181,939)
Sewer Debt Service Payments for 3rd. Module	\$ (265,655)	\$ (3,651,263)
Sewer Debt Service Payments for I&I	\$ (33,444)	\$ (535,111)
Subtotal Debt Service and Outstanding Loan Balances	\$ (525,928)	\$ (5,564,049)
Total Capital Reserves Plus Additional Revenue less Debt Pmts.	\$ 2,524,936	
Project 12 Upgrades to Existing Tower Repair	\$ (6,000)	
Project 15 Water Facility Improvements	\$ (100,000)	
Subtotal FY 2014 Capital Expenditures	\$ (106,000)	
Balance Capital Reserves after FY 2014 Capital Expenditures	\$ 2,418,936	
Average Interest on Balance of Outstanding CD's at 1 percent	\$ 24,189	
FY 2014 Transfer to Capital Reserves Unallocated	61,184	
Balance of Capital Reserves as of June 30, 2014	\$ 2,504,309	

Note 1: This budget projects 24 sewer availabilities being sold in FY 2014 for new home sites in the Town Center Development.

Note 2: The major current developments do not pay water tap fees as they have constructed their own water supply infrastructure.