

Town of Lovettsville  
Town Manager's FY19 General Fund Town Council Approved Budget (June 14, 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 COUNCIL APPROVED BUDGET	VARIANCE (\$) FY19/FY18	VARIANCE (%) FY19/FY18
<b>3100 (GENERAL PROPERTY TAXES):</b>								
10.3100.0000	RESIDENTIAL REAL ESTATE TAX	\$ 499,482	\$ 551,654	\$ 541,593	\$ 560,630	\$ 556,113	\$ 14,520	2.68%
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%
<b>3200 (OTHER LOCAL TAXES):</b>								
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%
<b>3300 (INTEREST INCOME):</b>								
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%
<b>3400 (PERMITS, FEES, LICENSES):</b>								
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%

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<b>3500 (MISC REIMBURSEMENTS):</b>								
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%
<b>3600 (NON-CATEGORICAL REVENUE):</b>								
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%
	<b>TOTAL GENERAL FUND REV (SUBTOTAL)</b>	<b>\$ 1,175,232</b>	<b>\$ 1,128,940</b>	<b>\$ 1,384,487</b>	<b>\$ 828,420</b>	<b>\$ 1,363,935</b>	<b>\$ (20,552)</b>	<b>-1.48%</b>
10.3600.0100	TRANSFER FROM GF DEB 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%
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 1,459,232</b>	<b>\$ 1,128,940</b>	<b>\$ 1,661,002</b>	<b>\$ 828,420</b>	<b>\$ 1,463,935</b>	<b>\$ (197,067)</b>	<b>-11.86%</b>

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Town Manager's FY19 General Fund Town Council Approved Budget (June 14, 2018)

GENERAL FUND EXPENSES ACCOUNT DESCRIPTION		FY17 BUDGET	FY17 ACTUAL	FY18 APPROVED BUDGET	FY18 YEAR TO DATE ACTUAL 12/31/17	FY19 TOWN COUNCIL APPROVED BUDGET	VARIANCE (\$) FY19/FY18	VARIANCE (%) FY19/FY18
<b>4210 (PERSONNEL SERVICES):</b>								
10.4210.1001	ADMINISTRATIVE SALARIES	\$ 412,340	\$ 427,759	\$ 426,537	\$ 183,796	\$ 437,570	\$ 11,033	2.59%
10.4210.1002	TOWN COUNCIL SALARIES	\$ 12,000	\$ 12,000	\$ 12,000	\$ 5,000	\$ 10,000	\$ (2,000)	-16.67%
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	\$ 60,318	\$ (752)	-1.23%
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	\$ 8,930	\$ (3,070)	-25.58%
10.4210.1009	P/T PUBLIC WORKS SUPPORT/EXTRA	\$ 8,000	\$ 9,003	\$ 8,080	\$ 5,561	\$ 8,720	\$ 640	7.92%
<b>4220 (CONTRACTUAL SERVICES):</b>								
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	\$ -	\$ 33,000	\$ (17,500)	-34.65%
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.SVICS	\$ 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
<b>4225 (TECHNOLOGY SERVICES):</b>								
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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<b>4230 (REPAIR &amp; MAINTENANCE):</b>								
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	\$ 16,000	\$ 1,000	6.67%
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%
<b>4240 (PUBLIC WORKS):</b>								
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%
<b>4245 (PARKS):</b>								
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%
<b>4250 (COMMUNICATIONS):</b>								
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%
<b>4260 (INSURANCE):</b>								
10.4260.3200	GENERAL LIABILITY INS	\$ 5,800	\$ 10,363	\$ 12,000	\$ 12,111	\$ 12,200	\$ 200	1.67%
<b>4270 (SUPPLIES &amp; ADVERTISING):</b>								
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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<b>4271 (ACTIVITY SUPPORT):</b>								
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%
<b>4272 (DUES):</b>								
10.4272.2000	DUES	\$ 3,000	\$ 3,595	\$ 3,500	\$ 1,380	\$ 3,500	\$ -	0.00%
<b>4273 (TRAVEL &amp; TRAINING):</b>								
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	\$ 7,500	\$ 6,000	400.00%
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%
<b>4274 ( REFUNDS):</b>								
10.4274.1001	REFUNDS	\$ 4,000	\$ 11,018	\$ 6,000	\$ 1,469	\$ 6,000	\$ -	0.00%
<b>4280 (DEBT PAYMENTS):</b>								
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%
	<b>TOTAL GENERAL FD. EXPEND. (SUBTOTAL)</b>	<b>\$ 1,212,328</b>	<b>\$ 1,241,067</b>	<b>\$ 1,302,817</b>	<b>\$ 503,251</b>	<b>\$ 1,256,940</b>	<b>\$ (45,877)</b>	<b>-3.52%</b>
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	\$ -	\$ 56,995	\$ (64,446)	-53.07%
10.4280.3808	TRANSFER TO OPG. CASH FD., IF SURPLUS	\$ 192,050	\$ -	\$ 200,000	\$ -	\$ 100,000	\$ (100,000)	-50.00%
	<b>TOTAL GENERAL FD. EXPENDITURES</b>	<b>\$ 1,459,232</b>	<b>\$ 1,241,067</b>	<b>\$ 1,661,003</b>	<b>\$ 503,251</b>	<b>\$ 1,463,935</b>	<b>\$ (197,068)</b>	<b>-11.86%</b>

**NOTE:** TRANSFERS TO PAY FOR NEW CAPITAL, From NEW CAPITAL FUND, IF ANY, GOES TO CAPITAL BUDGET

Town of Lovettsville

Town Manager's FY19 Utility Fund Town Council Approved Budget (June 14, 2018)

<u>UTILITY FUND REVENUE</u> <u>ACCOUNT DESCRIPTION</u>		<u>FY17</u> <u>BUDGET</u>	<u>FY17</u> <u>ACTUAL</u>	<u>FY18</u> <u>APPROVED</u> <u>BUDGET</u>	<u>FY 18</u> <u>YEAR TO DATE</u> <u>ACTUAL 12/31/17</u>	<u>FY19</u> <u>TOWN COUNCIL</u> <u>APPROVED BUDGET</u>	<u>VARIANCE (\$)</u> <u>FY19/FY18</u>	<u>VARIANCE (%)</u> <u>FY19/FY18</u>
<b>3700 ( INTEREST ON DEBT)</b>								
30.3700.0000	INTEREST ON RESERVES	\$ -	\$ 1,440	\$ 16,425	\$ 2,270	\$ 20,000	\$ 3,575	21.77%
<b>3800 (UTILITY REVENUE)</b>								
30.3800.0000	WATER SERVICES	\$ 384,620	\$ 407,063	\$ 424,179	\$ 170,886	\$ 417,582	\$ (6,597)	-1.56%
30.3800.0100	SEWER SERVICES	\$ 527,862	\$ 624,325	\$ 582,153	\$ 257,139	\$ 628,668	\$ 46,515	7.99%
30.3800.0200	WATER & SEWER PENALTIES	\$ 19,500	\$ 22,913	\$ 19,500	\$ 9,068	\$ 22,800	\$ 3,300	16.92%
30.3800.0300	FRYE COURT SEWER DISTRICT	\$ 2,600	\$ 2,286	\$ 2,626	\$ -	\$ 2,640	\$ 14	0.53%
30.3800.0350	FOG PERMIT/OTHER FEES	\$ -	\$ 75	\$ 460	\$ -	\$ 200	\$ (260)	-56.52%
30.3800.0370	WATER & SEWER RECORD DRAWINGS	\$ 5,000	\$ 14,899	\$ 8,000	\$ -	\$ 5,000	\$ (3,000)	-37.50%
30.3800.0400	MISC NON-FEE REVENUE	\$ 1,000	\$ 944	\$ 1,000	\$ 2,040	\$ 1,000	\$ -	0.00%
30.3800.0600	WATER CONNECTION FEES	\$ 23,000	\$ 28,000	\$ 18,000	\$ 23,000	\$ 40,000	\$ 22,000	122.22%
30.3800.0700	SEWER CONNECTION FEES	\$ 23,000	\$ 27,000	\$ 18,000	\$ 23,000	\$ 40,000	\$ 22,000	122.22%
30.3800.1000	W/S INSPECTIONS	\$ 20,000	\$ 5,067	\$ 10,000	\$ 3,450	\$ 6,000	\$ (4,000)	-40.00%
30.3800.1100	REIMBURSEMENT-ENGINEERING	\$ 2,000	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%
30.3800.1200	REIMBURSEMENT-LEGAL FEES	\$ 2,000	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100.00%
30.3800.1300	REIMBURSEMENT-REFUNDS	\$ -	\$ -	\$ -	\$ 330	\$ -	\$ -	0.00%
30.3800.1400	STATE DISASTER FUNDS	\$ -	\$ 3,200	\$ -	\$ -	\$ -	\$ -	0.00%
<b>3900 (CAPITAL REVENUES)</b>								
30.3900.0000	CELLULAR ANTENAE LEASE	\$ 74,865	\$ 75,717	\$ 75,613	\$ 28,971	\$ 85,540	\$ 9,927	13.13%
30.3900.0100	WATER AVAILABILITY FEE FOR DEBT	\$ 12,150	\$ 32,400	\$ 145,800	\$ 113,400	\$ 294,100	\$ 148,300	101.71%
30.3900.0150	WATER AVAILABILITY FEE FOR CAPITAL	\$ 12,150	\$ 32,400	\$ -	\$ -	\$ -	\$ -	0.00%
30.3900.0200	SEWER AVAILABILITY FEE FOR DEBT	\$ 136,850	\$ 147,800	\$ 214,200	\$ 166,600	\$ 430,900	\$ 216,700	101.17%
30.3900.0250	SEWER AVAILIBLTY FEE FOR CAPITAL	\$ 136,850	\$ 147,800	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL UTILITY FUND REV (SUBTOTAL)</b>	<b>\$ 1,383,447</b>	<b>\$ 1,573,330</b>	<b>\$ 1,536,956</b>	<b>\$ 800,154</b>	<b>\$ 1,994,930</b>	<b>\$ 457,974</b>	<b>29.80%</b>
30.3600.0100	TRANS.FROM SEWER AV FEE RESERVE, IF NEC.	\$ 267,458	\$ -	\$ 191,656	\$ -	\$ -	\$ (191,656)	-100.00%
30.3600.0300	TRANS. FROM OPNG. CASH FD. TO BALANCE	\$ 255,171	\$ -	\$ 304,961	\$ -	\$ 200,000	\$ (104,961)	-34.42%
	<b>TOTAL UTILITY FUND REVENUE</b>	<b>\$ 1,906,076</b>	<b>\$ 1,573,330</b>	<b>\$ 2,033,572</b>	<b>\$ 800,154</b>	<b>\$ 2,194,930</b>	<b>\$ 161,358</b>	<b>7.93%</b>

Town of Lovettsville

Town Manager's FY19 Utility Fund Town Council Approved Budget (June 14, 2018)

<u>UTILITY FUND EXPENSES</u> <u>ACCOUNT DESCRIPTION</u>		<u>FY17</u> <u>BUDGET</u>	<u>FY17</u> <u>ACTUAL</u>	<u>FY18</u> <u>APPROVED</u> <u>BUDGET</u>	<u>FY18</u> <u>YEAR TO DATE</u> <u>ACTUAL 12/31/17</u>	<u>FY19</u> <u>TOWN COUNCIL</u> <u>APPROVED BUDGET</u>	<u>VARIANCE (\$)</u> <u>FY19/FY18</u>	<u>VARIANCE (%)</u> <u>FY19/FY18</u>
<b>6210 (PERSONNEL SERVICES)</b>								
30.6210.1001	UTILITIES SALARIES	\$ 231,805	\$ 261,459	\$ 249,021	\$ 127,924	\$ 253,801	\$ 4,780	1.92%
30.6210.1004	E FICA EXPENSE	\$ 22,166	\$ 19,680	\$ 23,813	\$ 11,142	\$ 23,989	\$ 176	0.74%
30.6210.1005	EDUCATIONAL EXPENSES	\$ 3,000	\$ 1,149	\$ 3,000	\$ 592	\$ 3,000	\$ -	0.00%
30.6210.1006	GROUP HEALTH INSURANCE	\$ 50,437	\$ 42,031	\$ 52,198	\$ 25,538	\$ 56,914	\$ 4,716	9.04%
30.6210.1007	ICMA 457 RETIREMENT	\$ 1,500	\$ 1,317	\$ 1,500	\$ 761	\$ 1,170	\$ (330)	-22.00%
30.6210.1010	VRS CONTRIBUTION/DISABILITY/LIFE	\$ 20,295	\$ 16,732	\$ 14,697	\$ 6,825	\$ 15,025	\$ 328	2.23%
30.6210.1014	OVERTIME PAY	\$ 57,951	\$ 28,113	\$ 62,255	\$ 16,503	\$ 55,000	\$ (7,255)	-11.65%
30.6210.1013	PERFORMANCE BONUSES	\$ 4,500	\$ 2,500	\$ 8,000	\$ 6,400	\$ 5,180	\$ (2,820)	-35.25%
30.6210.1002	P/T PUBLIC WORKS SUPPORT/EXTRA	\$ 600	\$ 235	\$ 1,106	\$ 45	\$ -	\$ (1,106)	-100.00%
<b>6220 (CONTRACTUAL SERVICES)</b>								
30.6220.3020	RECORD DRAWING REIMBURSABLE	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	N/A
30.6220.3021	WATER METER MAINTENANCE NEW SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	N/A
30.6220.3022	OUTSIDE WATER BILLING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	N/A
30.6220.3023	ASSET MANAGEMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	N/A
30.6220.3001	OUTSIDE ENGINEERING/ CONSULTING	\$ 22,000	\$ 9,619	\$ 20,500	\$ -	\$ 10,000	\$ (10,500)	-51.22%
30.6220.3002	AUDIT	\$ 8,500	\$ 9,537	\$ 10,000	\$ -	\$ 9,500	\$ (500)	-5.00%
30.6220.3003	WATER SAMPLE TESTING	\$ 5,000	\$ 4,255	\$ 4,000	\$ 350	\$ 4,000	\$ -	0.00%
30.6220.3004	SEWER SAMPLE TESTING	\$ 31,000	\$ 26,184	\$ 32,000	\$ 11,709	\$ 32,000	\$ -	0.00%
30.6220.3008	SOFTWARE SUPPORT	\$ 4,500	\$ 2,095	\$ 4,500	\$ -	\$ 4,500	\$ -	0.00%
30.6220.3010	LEGAL SERVICES/ADMIN	\$ 5,000	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)	-100.00%
30.6220.3013	LEGAL SERVICES /CONTRACT	\$ 15,000	\$ 2,418	\$ 15,000	\$ 320	\$ 15,000	\$ -	0.00%
30.6220.3007	LEGAL SERVICES REIMBURSABLE	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
30.6220.3015	WATER & SEWER GIS UPDATES	\$ 2,000	\$ 2,000	\$ 6,000	\$ -	\$ 5,000	\$ (1,000)	-16.67%
30.6220.3017	INSURANCE COVERED EXPENSE	\$ 23,708	\$ 683	\$ -	\$ -	\$ -	\$ -	0.00%
30.6220.3019	FINANCIAL CONSULTING-VML	\$ -	\$ -	\$ -	\$ 4,122	\$ 3,000	\$ 3,000	N/A
30.6220.3018	OUTSIDE ACCTG. / PAYROLL	\$ -	\$ -	\$ -	\$ 6,880	\$ 9,500	\$ 9,500	N/A
<b>6230 (SEWER REPAIR/MAINTENANCE)</b>								
30.6230.2500	WWTP PERMIT	\$ 2,750	\$ 3,307	\$ 2,805	\$ 2,721	\$ 2,800	\$ (5)	-0.18%
30.6230.2501	SNOW REMOVAL	\$ 1,000	\$ 1,561	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%
30.6230.2502	MOWING/LANDSCAPING-SEWER	\$ 5,000	\$ 3,430	\$ 3,700	\$ 1,750	\$ 3,700	\$ -	0.00%
30.6230.2504	SLUDGE HAULING	\$ 56,400	\$ 59,957	\$ 60,000	\$ 23,940	\$ 60,000	\$ -	0.00%
30.6230.2505	WWTP SYSTEM REPAIRS	\$ 27,000	\$ 23,665	\$ 28,000	\$ 11,883	\$ 25,000	\$ (3,000)	-10.71%
30.6230.2506	FRYE CT LIFT STATION	\$ 2,500	\$ 400	\$ 2,500	\$ -	\$ 1,000	\$ (1,500)	-60.00%
30.6230.2508	SCADA OPERATIONS-SEWER	\$ 6,000	\$ 10,056	\$ 5,000	\$ 2,586	\$ 5,000	\$ -	0.00%
30.6230.2509	MAINT CONTRACTS	\$ 7,000	\$ 6,580	\$ 6,500	\$ 2,234	\$ 6,500	\$ -	0.00%
30.6230.2510	I&I MAINTENANCE & REPAIR	\$ 20,000	\$ 6,942	\$ 10,000	\$ -	\$ 5,000	\$ (5,000)	-50.00%
30.6270.2507	FACILITIES REPAIR & MAINTENANCE	\$ 4,000	\$ 16	\$ 7,000	\$ -	\$ 5,000	\$ (2,000)	-28.57%

<u>UTILITY FUND EXPENSES</u> <u>ACCOUNT DESCRIPTION</u>		<u>FY17</u> <u>BUDGET</u>	<u>FY17</u> <u>ACTUAL</u>	<u>FY18</u> <u>APPROVED</u> <u>BUDGET</u>	<u>FY18</u> <u>YEAR TO DATE</u> <u>ACTUAL 12/31/17</u>	<u>FY19</u> <u>TOWN COUNCIL</u> <u>APPROVED BUDGET</u>	<u>VARIANCE (\$)</u> <u>FY19/FY18</u>	<u>VARIANCE (%)</u> <u>FY19/FY18</u>
<b>6235 (WATER REPAIR/MAINTENANCE)</b>								
30.6235.2500	WATER SYSTEM REPAIRS/MAINT	\$ 31,000	\$ 24,461	\$ 36,000	\$ 7,422	\$ 25,000	\$ (11,000)	-30.56%
30.6235.2503	ASPHALT WORK	\$ 5,000	\$ 505	\$ 5,000	\$ -	\$ 2,000	\$ (3,000)	-60.00%
30.6235.2504	WATER TOWER MAINTENANCE	\$ 14,600	\$ 14,580	\$ 14,600	\$ 14,580	\$ 14,600	\$ -	0.00%
30.6235.2505	SCADA OPERATION-WATER	\$ 5,000	\$ 4,230	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%
30.6235.2506	WATER METER REPLACEMENT/RELOCATION	\$ 10,000	\$ 2,800	\$ 10,200	\$ -	\$ 6,676	\$ (3,524)	-34.55%
30.6235.2507	FACILITIES REPAIR & MAINTENANCE	\$ -	\$ 2,800	\$ 3,500	\$ 120	\$ 2,800	\$ (700)	-20.00%
30.6235.2508	WATER METER FOR NEW CONSTRUCTION	\$ 7,000	\$ 8,369	\$ 7,140	\$ 6,765	\$ 7,000	\$ (140)	-1.96%
30.6235.2509	SERVICE CONTRACTS	\$ 5,000	\$ 4,189	\$ 7,000	\$ 2,348	\$ 6,000	\$ (1,000)	-14.29%
30.6235.2511	TECH CONSULTING	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	0.00%
30.6235.2512	SOFTWARE UPGRADE	\$ 12,500	\$ -	\$ 2,500	\$ -	\$ 1,500	\$ (1,000)	-40.00%
30.6235.2513	WELL CONTRIBUTION TO 3RM	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
30.6235.2514	CELL TOWER CONTR TO GF INFRASTR.	\$ -	\$ -	\$ 61,013	\$ -	\$ -	\$ (61,013)	-100.00%
30.6235.2515	MISS UTILITY	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
30.6235.2516	HYDRANT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	N/A
30.6235.2517	VALVE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	N/A
<b>6240 (UTILITIES)</b>								
30.6240.2600	ELECTRICITY-WATER	\$ 28,000	\$ 21,883	\$ 30,000	\$ 8,886	\$ 25,000	\$ (5,000)	-16.67%
30.6240.2601	ELECTRICITY-SEWER	\$ 29,000	\$ 23,559	\$ 30,000	\$ 12,193	\$ 30,000	\$ -	0.00%
30.6240.2602	ELECTRICITY-FRYE COURT	\$ 500	\$ 182	\$ 500	\$ 72	\$ 250	\$ (250)	-50.00%
<b>6250 (COMMUNICATIONS)</b>								
30.6250.2900	TELEPHONE	\$ 2,500	\$ 2,228	\$ 2,500	\$ 1,234	\$ 2,500	\$ -	0.00%
30.6250.2903	MOBILE PHONES	\$ 4,000	\$ 3,114	\$ 4,000	\$ 1,440	\$ 3,500	\$ (500)	-12.50%
30.6250.2905	DSL LINE	\$ 1,700	\$ 840	\$ 1,700	\$ 356	\$ 1,250	\$ (450)	-26.47%
<b>6260 (INSURANCE)</b>								
30.6260.3200	GENERAL LIABILITY INS	\$ 14,000	\$ 19,638	\$ 20,000	\$ 21,725	\$ 22,000	\$ 2,000	10.00%
<b>6270 (VEHICLE AND MISC.)</b>								
30.6270.2000	DUES	\$ 1,000	\$ 432	\$ 1,000	\$ 340	\$ 1,000	\$ -	0.00%
30.6270.2400	ADVERTISING	\$ 550	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100.00%
30.6270.2509	VEHICLE FUEL	\$ 4,500	\$ 5,106	\$ 5,000	\$ 2,299	\$ 5,000	\$ -	0.00%
30.6270.2510	ANNUAL VEHICLE REPAIR & MAINT	\$ 3,000	\$ 2,440	\$ 3,500	\$ 4,035	\$ 4,000	\$ 500	14.29%
30.6270.2511	UNIFORM MAINTENANCE AND REPLACEMENT	\$ 3,000	\$ 2,772	\$ 3,000	\$ 1,359	\$ 3,000	\$ -	0.00%
30.6270.2512	TRAINING	\$ 5,000	\$ 2,716	\$ 5,000	\$ 2,258	\$ 4,000	\$ (1,000)	-20.00%
30.6270.2513	TRAVEL/MILEAGE	\$ 800	\$ 1,094	\$ 1,100	\$ 861	\$ 1,300	\$ 200	18.18%
30.6270.2514	BOOKS & SUBSCRIPTIONS	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ (200)	-100.00%
30.6270.2515	VEHICLE REPLACEMENT FUND CONTR TO 3RM	\$ 5,000	\$ -	\$ 5,050	\$ -	\$ -	\$ (5,050)	-100.00%
30.6270.3600	REFUNDS/PASS THROUGH/REIMBURSEMENTS	\$ 5,060	\$ 1,618	\$ 5,000	\$ 1,109	\$ 2,000	\$ (3,000)	-60.00%
30.6270.3602	CREDIT CARD FEES	\$ 1,960	\$ 1,689	\$ 2,100	\$ 674	\$ 2,000	\$ (100)	-4.76%
<b>6280 (SEWER SUPPLIES &amp; EQUIPMENT)</b>								
30.6280.3500	SAMPLE TESTING SUPPLIES	\$ 5,500	\$ 2,655	\$ 5,000	\$ 3,282	\$ 5,000	\$ -	0.00%
30.6280.3501	CHEMICALS-WWTP	\$ 8,500	\$ 8,285	\$ 9,000	\$ 2,525	\$ 9,000	\$ -	0.00%
30.6280.3502	OFFICE SUPPLIES	\$ 1,000	\$ 1,956	\$ 1,500	\$ 1,072	\$ 2,000	\$ 500	33.33%
30.6280.3503	POSTAGE	\$ 1,500	\$ 1,009	\$ 1,500	\$ 1,003	\$ 1,500	\$ -	0.00%
30.6280.3504	SAFETY SUPPLIES	\$ 2,500	\$ 1,505	\$ 2,500	\$ 198	\$ 2,000	\$ (500)	-20.00%
30.6280.3505	SEWER REPLACEMENT PARTS	\$ 12,000	\$ 6,541	\$ 12,000	\$ 1,400	\$ 6,000	\$ (6,000)	-50.00%
30.6280.3506	TOOLS	\$ 2,500	\$ 2,185	\$ 2,500	\$ 862	\$ 2,000	\$ (500)	-20.00%
30.6280.3507	STONE/GRAVEL	\$ 1,000	\$ 461	\$ 1,030	\$ -	\$ 1,000	\$ (30)	-2.91%
30.6280.3509	GAS/DEISEL FUEL	\$ 2,000	\$ 1,131	\$ 2,000	\$ 182	\$ 1,750	\$ (250)	-12.50%



<u>UTILITY FUND EXPENSES</u> <u>ACCOUNT DESCRIPTION</u>		<u>FY17</u> <u>BUDGET</u>	<u>FY17</u> <u>ACTUAL</u>	<u>FY18</u> <u>APPROVED</u> <u>BUDGET</u>	<u>FY18</u> <u>YEAR TO DATE</u> <u>ACTUAL 12/31/17</u>	<u>FY19</u> <u>TOWN COUNCIL</u> <u>APPROVED BUDGET</u>	<u>VARIANCE (\$)</u> <u>FY19/FY18</u>	<u>VARIANCE (%)</u> <u>FY19/FY18</u>
<b>6285 (WATER SUPPLIES &amp; EQUIPMENT)</b>								
30.6285.3500	SAMPLE TESTING SUPPLIES	\$ 5,000	\$ 5,572	\$ 4,500	\$ 372	\$ 4,500	\$ -	0.00%
30.6285.3501	CHEMICALS-WATER PLANTS	\$ 7,500	\$ 8,226	\$ 7,500	\$ 3,336	\$ 7,500	\$ -	0.00%
30.6285.3502	OFFICE SUPPLIES	\$ 1,000	\$ 1,909	\$ 1,500	\$ 185	\$ 1,000	\$ (500)	-33.33%
30.6285.3503	POSTAGE	\$ 1,500	\$ 996	\$ 1,500	\$ 625	\$ 1,000	\$ (500)	-33.33%
30.6285.3504	SAFETY SUPPLIES	\$ 2,500	\$ 236	\$ 2,000	\$ 98	\$ 2,000	\$ -	0.00%
30.6285.3505	EQUIPMENT REPAIR/REPLACEMENT PARTS	\$ 8,000	\$ 4,280	\$ 4,000	\$ 486	\$ 4,000	\$ -	0.00%
30.6285.3506	TOOLS	\$ 2,500	\$ 2,033	\$ 2,000	\$ 443	\$ 2,000	\$ -	0.00%
30.6285.3507	STONE/GRAVEL	\$ 1,000	\$ -	\$ 1,030	\$ -	\$ 1,000	\$ (30)	-2.91%
30.6285.3509	GAS/DEISEL FUEL	\$ 2,500	\$ 801	\$ 2,000	\$ 182	\$ 1,500	\$ (500)	-25.00%
30.6285.3511	OFFICE EQUIPMENT/COMPUTERS	\$ 2,000	\$ 322	\$ 1,500	\$ 369	\$ 2,000	\$ 500	33.33%
<b>6390 (TRANSFERS AND MISC. EXPENSES)</b>								
30.6390.0100	ANNUAL PRINCIPAL PAYMENT ON DEBT	\$ 400,140	\$ 426,966	\$ 410,856	\$ 263,297	\$ 366,596	\$ (44,260)	-10.77%
30.6390.0200	ANNUAL INTEREST PAYMENT ON DEBT	\$ 121,317	\$ 98,814	\$ 112,229	\$ 56,599	\$ 102,266	\$ (9,963)	-8.88%
30.6390.1011	OVERHEAD REIMBURSEMENT TO GF	\$ 136,982	\$ -	\$ 158,411	\$ -	\$ 159,950	\$ 1,539	0.97%
30.6390.1130	GIS UPDATE	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL UTILITY FD EXPEND. (SUBTOTAL)</b>	<b>\$ 1,625,921</b>	<b>\$ 1,273,049</b>	<b>\$ 1,665,253</b>	<b>\$ 690,817</b>	<b>\$ 1,582,517</b>	<b>\$ (82,736)</b>	<b>-4.97%</b>
30.6390.0008	TRANS.TO SEWER AV. FEE RESERVE, IF SURPLUS	\$ 30,154	\$ -	\$ -	\$ -	\$ 108,000	\$ 108,000	N/A
30.6390.0004	TRANS.TO WATER AV. FEE RESERVE, IF SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	N/A
30.6390.0700	TRANSFER TO 3RM FUND, IF SURPLUS	\$ 50,000	\$ -	\$ 158,319	\$ -	\$ 129,413	\$ (28,906)	-18.26%
30.6390.0600	TRANSFER TO RAINY DAY RESERVE FUND, IF SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	N/A
30.6390.0800	TRANSFER TO OPERATING CASH, IF SURPLUS	\$ 200,000	\$ -	\$ 210,000	\$ -	\$ 200,000	\$ (10,000)	-4.76%
	<b>TOTAL UTILITY FUND EXPENDITURES</b>	<b>\$ 1,906,076</b>	<b>\$ 1,273,038</b>	<b>\$ 2,033,572</b>	<b>\$ 690,817</b>	<b>\$ 2,194,930</b>	<b>\$ 161,358</b>	<b>7.93%</b>