



MEMORANDUM

TO: Timothy J. Baroody, City Manager
FROM: Brenna Erford, Budget Manager
Mark Whitley, Assistant City Manager
DATE: June 16, 2020 (Update - for June 23 Council Meeting)
SUBJECT: Fiscal Year (FY) 2021 Operating and Capital Budget Resolution

ISSUE

The City Council is asked to approve the FY 2021 Operating and Capital budget.

RECOMMENDATION

{Update: Staff recommends approval of the attached resolution on second reading. First reading was approved on June 9, 2020.}

Original Memorandum: Staff recommends approval of the attached resolution on first reading. Second reading is scheduled to take place on June 23, 2020.

BACKGROUND

{Update for Second Reading}

{The City Council adopted the budget on first reading on June 9, 2020. The City Council, in the June 9 work session, requested through proposition several evaluations and changes be made in the resolution between first and second reading.

The staff also has some recommended amendments for second reading. All of the changes are detailed in a separate memorandum, which is attached.}

Original Background

General Background

This resolution is the main budget resolution for the City for FY 2021.¹

The FY 2021 Budget includes numerous changes to the City Manager's Recommended Budget initially presented on March 10, 2020, in response to the COVID-19 pandemic and associated public health mitigation measures. Several significant sources of local revenue are expected to decrease and significant unrestricted federal and state fiscal aid appears unlikely to materialize. Widespread business closures ordered by the Governor in the interest of public health depressed local consumption tax collections in the fourth quarter of FY20, particularly the meals tax, hotel lodging tax, and amusements

¹ The Fredericksburg City Public Schools budget was heard separately this year due to the COVID-19 pandemic and is not included in this budget resolution.

tax. With U.S. retail expenditure contracting 16.7% nationwide in April, the City anticipates its local sales tax allocation may also contract. The FY21 revenue forecast reflects reduced sales tax expectations and the anticipation of a less than full recovery to average FY20 monthly collections. It is unclear what the ultimate revenue impact will be to the City given heightened unemployment and macroeconomic conditions due to the pandemic, and this budget presents conservative expectations of revenue performance and recovery in line with this uncertainty.

Public Hearing

A public hearing was held on the budget on May 26, 2020. Several comments were heard in support of funding for various agencies. There was an additional comment voicing concern over pay reductions for City staff members.

Written comments on the budget may continue to be received as part of the special public hearing process instituted as a result of the pandemic until June 9, 2020.

General Fund

The revised General Fund budget of \$94,324,942 is a decrease of \$6,727,633, or 6.6% from the FY 2020 General Fund amended appropriation of \$101,052,575. The line item details associated with the General Fund for both revenues and expenditures are attached to this memorandum for review.

General Fund Expenditures

Major expenditure changes from the FY 2021 City Manager's Recommended Budget include:

- Removes the proposed 4% across-the-board pay increase for City employees;
- Removes all nine (9) new full-time positions and one (1) new part time position;
- Reduces the Public Safety Pay Plan Reserve to \$100,000 from \$500,000;
- Reduces the City's transfer to the Fredericksburg City Public Schools (FCPS);
- Increases the amount of debt service savings from \$150,000 to \$1,734,577 due to the successful refinance of the City's 2011 (A) General Obligation bond issue;
- Assumes the continuation of City staff furloughs;
- Reduction in the General Fund transfer to the Capital funds from \$2,313,000 in the amended FY 2020 budget to \$1,633,554;
- Reduces City support for the Central Rappahannock Regional Library, the Rappahannock Regional Jail, the Rappahannock Juvenile Center Commission, and other partner agencies.

The City has already implemented numerous changes to reduce costs since the start of the crisis, including staff furloughs, pay reductions, and reduced capital projects. The first reading budget is constructed utilizing the savings from these measures. Staff will continue to monitor the impacts of unemployment and recessionary conditions on City revenues with the hope that these measures can be at least partially reversed during FY 2021.

General Fund Revenues

Due to the pandemic, the overall economic conditions have been adjusted significantly since the March 10 Recommended Budget for FY 2021. City staff continue to monitor the revenue projections and make adjustments and now recommend the overall General Fund revenues, not including the use

of fund balance, be forecast for \$90,696,456. This is a slight positive adjustment to the revenue level that was prepared for the public hearing – particularly for sales tax, although the meals tax and the lodging tax estimates have been reduced slightly. The overall revenue forecast prepared for first reading is \$8,959,269 less than the March 10 forecast of \$99,655,725.

The decrease in the overall health of the local economy has direct impacts on major excise taxes such as sales tax, meals tax, lodging tax, and admissions taxes. Business license tax revenue, which is based upon business revenue, is also likely to be lower next fiscal year. Other revenues for the City, such as real estate taxes and personal property taxes, may see declines moving forward in an economic downturn as collections decrease.

Use of Fund Balance

The first read Recommendation for the use of General Fund balance is a total of \$3,628,486. Of that total, \$1,633,554 is the amount used from the fund balance committed for capital projects. In addition, City Council, on March 20, assigned \$2,000,000 of unassigned fund balance for pandemic response. This assigned fund balance is available to cover the difference.

The original recommended budget of March 10, 2020 included a planned use of fund balance of \$3,823,000 – the majority of which, \$3,323,000, was for capital projects.

General Fund Contingency

The General Fund Contingency is usually included in the budget at a level of \$500,000. Given the uncertainties surrounding this upcoming fiscal year, staff recommends increasing the amount of General Fund Contingency from the amount that is usually included in the General Fund to \$750,000. Staff also recommends that the City Manager be granted authority to move amounts of contingency up to \$250,000 as needed for the organization to reverse, at least partially, pay cuts or furloughs. In addition, the resolution is asked to authorize, but not fund, two positions in FY 2021: IT Security Manager, Assistant Director of Human Resources. All of the positions recommended for inclusion in the March 10 budget were high priorities – but of those these two are very important to meeting the City's service obligations.

{Update for Second Reading: As a result of the reductions identified in the City Council propositions, the General Fund Contingency for second reading is \$798,447.}

Special Note – General Fund Attrition Savings

Over the past several years, the City budget has included an allowance for turnover and attrition savings in the General Fund of \$250,000. The City utilizes a system where a negative number is created in the budget, which has the effect of reducing the total expenditures in the General Fund. Towards the end of the fiscal year, the staff transfers positive budget savings as they become available to the Attrition Savings line item until it reaches a zero balance.

For the FY 2021 March 10 Recommended Budget, the staff recommended that the normal amount of the Attrition Savings line be increased to \$350,000. During the review period, the staff also executed a “premium freeze” on health insurance premiums, for both employees and the City. The City's share of health insurance premiums would remain in the operating funds for both June and July 2020. The savings for July 2020 would be included in the FY 2021 budget. The Attrition Savings credit was increased by \$400,000 – to a total of \$750,000 – to account for these additional expenditure savings.

Overview of Other Main Operating Funds

City Grants Fund – The City Grants Fund is recommended for funding at **\$1,480,419**, which is a slight decline from the original FY 2020 budget level of \$1,546,735 (4.29%). The current FY 2020 amended budget for the City Grants Fund is \$2,262,528. It is common throughout the year to amend the City Grants Fund as grants are awarded to the City.

Major programs funded through the City Grants Fund include the Farmer’s Market, the Victim Witness Program, the Community Development Block Grant Program, and the regional tourism program. The first read budget is constructed on a reduction of the transfer to the regional tourism program (from \$171,000 to \$70,000) from each partner and the use of the program’s fund balance to maintain the program.

The City has been notified of an allocation of \$2,533,279 from the federal government through the CARES Act. The City is prohibited from using these funds to supplant local or intergovernmental revenue losses, and they must be used for “necessary expenditures” resulting from the pandemic and associated public health response. The City must use these funds before December 31, 2020.

City staff recommends the utilization of the City Grants Fund for the accounting of much of the funding received through the federal CARES Act grant for pandemic response. Other funds (such as capital funds) may be impacted as well. Staff will be recommending supplemental budget adjustments to the City Grants Fund, rather than including the amount in the original FY 21 budget, to assist in compliance with funding restrictions. A broad allocation of these funds will be reviewed by City Council at the June 9 work session and ultimately approved by City Council at a later meeting.

Stormwater Management Fund

The City’s Stormwater Management Fund is recommended for first reading funding at **\$863,505**. This is slightly lower than the FY 2020 Amended budget of \$970,805.

This fund was created relatively recently, in FY 2017, to assist with tracking activities related to the management of stormwater in the City. The revenue for this fund is from the equivalent of two cents (\$0.02 / \$100) on the real estate tax rate.

Water Operating Fund & Wastewater Operating Fund

The first reading for the Water Operating Fund is recommended for **\$6,531,735**. This is higher than the FY 2020 revised funding level of \$5,786,218. The first reading for the Wastewater Operating Fund is **\$8,702,585**, which is lower than the FY 2020 revised funding level of \$9,390,257.

The original March 10 Recommended budget included a water fee increase of 9% and sewer fee increase of 10% effective July 1; however, due to the economic conditions staff now recommends postponing the consideration of the fee increase to January 2021.

Transit Operating Fund

The Transit Operating Fund is recommended on first reading for **\$7,224,829**. This is a slight increase over the FY 2020 amended funding level of \$6,687,093.

FRED Transit will receive \$7,535,930 in Federal Transit Administration Section 5307 funds that can be used to operate, maintain and manage the public transit system, which includes funds that allow an agency to prevent, prepare for, and respond to COVID-19. Section 5307 funds can only be used on a reimbursement basis. Staff and FRED Transit are working through methods to utilize these funds to support FRED and benefit the region.

{Update: The final version of the FRED Transit budget is \$7,224,831. To clarify, the FRED Transit award of Section 5307 funding could cover expenses beginning in FY 2020 as well.}

Parking Fund

The Parking Fund is recommended for first reading funding at **\$711,543**. This is approximately the same as the FY 2020 original budget of \$737,427. The amended budget for FY 2020 is \$1,060,166, which reflects carried over capital maintenance projects in the Sophia Street Parking Garage.

Social Services Fund

The Social Services Fund is recommended for FY 2021 for funding at **\$6,469,127**. This includes \$1,059,364 of local funding. The local funding is provided by a combination of the use of Social Services Fund Balance of \$138,388 and a transfer from the General Fund of \$920,976. The amended budget for the Social Services Fund for FY 2020 is \$6,500,234.

Children's Services Act Fund

The Children's Services Act Fund is recommended for FY 2021 for funding at **\$3,897,914**. This includes \$1,418,106 of local funding. The local funding is a combination of the use of the Children's Services Act Fund Balance of \$243,106 and \$1,175,000 in a transfer from the General Fund.

Multi-Purpose Stadium Fund

The Multi-Purpose Stadium Fund is included in the budget at **\$1,055,000** – which meets the City's funding commitment for the stadium of \$1,050,000 and includes a small amount in case there are fees or other costs associated with City events. The staff recommends the use of revenues derived from the stadium to meet this commitment.

Next Steps

{Update: The attached resolution would represent second reading and final approval. Upon approval staff will continue to work on monitoring and potential amendments, as discussed.}

The attached resolution adopts the budget, but appropriates all but three of the City's funds at 75% - similar to the Council's action to approve the Fredericksburg City Public School operating budget on May 20, 2020.² This is a change to the normal budget practice for the City, and is designed to provide flexibility to the City based on changing economic conditions. City staff will continue to monitor revenue collections and economic conditions on a regular basis and extend appropriation authority as soon as possible.

² The Court Services Unit Fund, the Celebrate Virginia South Community Development Authority Fund, and the Multi-Purpose Stadium Fund are appropriated at 100%.

An additional item to monitor is the Commonwealth of Virginia General Assembly and the possibility of a special session to amend the state budget. The state's financial picture has also been impacted by the global pandemic, and staff anticipates that the state will likely reduce its support of local governments. The revenue projection for the City's "HB 599" Aid to Police Departments was reduced by \$100,000 in anticipation of state cuts to local aid, and staff will monitor these developments and recommend additional adjustments as necessary.

City Council can adjust the budget for second reading, and City Council is able to amend the budget at any time during the fiscal year as conditions warrant.

In addition, a full Capital Improvements Plan will be brought before the City Council for consideration later this summer, as additional events unfold. An explanation of the Capital Budget recommendations is provided through an additional, separate memorandum.

FISCAL IMPACT

The attached resolution budgets a total General Fund of \$94,324,942. The budget resolution also includes the Capital Funds, Debt Service Funds, the City Grants Fund, the Social Services Fund, the Children's Services Act Fund, the Storm Water Management Fund, the Fredericksburg Opportunity Fund, the Baseball Stadium Fund plus a variety of other Special Revenue Funds. It also includes the City's Enterprise Funds (Water, Wastewater, Transit, and Parking) and its fiscal agency funds.

cc: Doug Fawcett, Assistant City Manager
Robyn Shugart, Director of Finance

Attachments: FY 2021 Budget Resolution
Memorandum: "FY 2021 Budget Second Reading – Responses to Questions & Propositions"
General Fund Revenue and Expenditure Line Item Details



June 23, 2020
Regular Meeting
Resolution No. 20-44

MOTION:

SECOND:

RE: Budgeting and Appropriating Funds for Fiscal Year (FY) 2021 Beginning July 1, 2020 through June 30, 2021

ACTION: APPROVED: Ayes: 0; Nays 0

FIRST READ: June 9, 2020 SECOND READ:

Section 1.

The City Manager has submitted to the City Council a proposed balanced FY 2021 budget necessary for the provision of City services.

A duly advertised public hearing was held on May 26, 2020 at which comments from the public concerning the budget were heard.

Given that economic conditions resulting from the COVID-19 pandemic may create the need for enhanced cash flow or reserves, the City deems it prudent and sound financial practice to adopt the FY 2021 operating and capital budget while appropriating the FY 2021 operating and capital budget at 75 percent (75%) of total annual revenue and expenditures. The City will conduct a mid-year review of the budget to revise revenue expectations as appropriate and complete the appropriations process.

The City Council has reviewed and made certain revisions to the budget.

Therefore, the City Council resolves that the annual GENERAL FUND budget for Fiscal Year 2021 shall be \$94,324,942. City Council further resolves that an appropriation of \$70,743,707 be made in the General Fund. The full budget amounts are shown as follows:

<u>Function</u>	
City Council	220,142
City Manager.....	962,025
Clerk of the Council	116,121
Clerk of the Circuit Court.....	822,856
Commissioner of the Revenue.....	1,080,075
Commonwealth's Attorney.....	1,538,036
Courts	344,555
Economic Development.....	950,752
Fire	6,034,458
Fire - EMS.....	1,949,286
Finance	812,220
Historic Resources	87,395
HR	462,220

Insurance	961,000
IT	1,965,284
Legal Services	403,270
Nondepartmental	136,000
Planning	714,861
Building	712,338
Board of Zoning Appeals	1,100
Parks, Recreation & Events.....	2,818,538
Police	8,784,373
Police – E911.....	1,466,675
Public Facilities.....	2,812,733
Public Information	91,582
Public Works	7,194,000
Risk Management	122,826
Sheriff	2,423,080
Transportation Division.....	162,789
Treasurer	878,281
Voter Registrar	469,533
Schools.....	29,199,266
Correction & Detention.....	3,995,952
Outside Agencies	2,708,809
Debt Service.....	6,542,534
Transfer to Capital.....	1,633,554
Transfer to Social Service	920,976
Transfer to Children's Services Act.....	1,175,000
Transfers - Others.....	602,000
Contingency	798,447
Attrition Savings	(750,000)
TOTAL	\$94,324,942

The City Council further resolves that the annual SOCIAL SERVICES FUND (Fund 201) budget for Fiscal Year 2021 shall be **\$6,469,127**. City Council further resolves that an appropriation of **\$4,851,845** be made in the Social Services Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City of Fredericksburg Board of Social Services.

The City Council further resolves that the annual CHILDREN’S SERVICES ACT FUND (Fund 0204) budget for Fiscal Year 2021 shall be **\$3,897,914**. City Council further resolves that an appropriation of **\$2,923,436** be made in the Children’s Services Act Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City of Fredericksburg Community Policy Management Team.

The City Council further resolves that the annual CITY GRANTS FUND (Fund 0210) budget for Fiscal Year 2021 shall be **\$1,480,419**. City Council further resolves that an appropriation of **\$1,110,314**

be made in the City Grants Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual ECONOMIC DEVELOPMENT AUTHORITY FUND (Fund 0215) budget for Fiscal Year 2021 shall be **\$150,000**. City Council further resolves that an appropriation of **\$112,500** be made in the Economic Development Authority Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City Economic Development Authority.

The City Council further resolves that the annual FREDERICKSBURG OPPORTUNITY FUND (Fund 0226) budget for Fiscal Year 2021 shall be **\$75,000**. City Council further resolves that an appropriation of **\$56,250** be made in the Fredericksburg Opportunity Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual BLIGHT ABATEMENT FUND (Fund 0228) budget for Fiscal Year 2021 shall be **\$95,000**. City Council further resolves that an appropriation of **\$71,250** be made in the Blight Abatement Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual STORMWATER MANAGEMENT FUND (Fund 0229) budget for Fiscal Year 2021 shall be **\$863,505**. City Council further resolves that an appropriation be made in the Stormwater Management Fund of **\$647,629**, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual GENERAL OBLIGATION BOND FUND (Fund 0401) budget for Fiscal Year 2021 shall be **\$2,910,701**. City Council further resolves that an appropriation of **\$2,183,026** be made in the General Obligation Bond Fund, which monies are to be expended in accordance with law for purposes authorized and approved by City Council.

The City Council further resolves that the annual EDUCATION BOND FUND (Fund 0403) budget for Fiscal Year 2021 shall be **\$4,065,113**. City Council further resolves that an appropriation of **\$3,048,835** be made in the Education Bond Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual WATER ENTERPRISE FUND (Fund 501) budget for Fiscal Year 2021 shall be **\$6,531,735**. City Council further resolves that an appropriation of **\$4,898,801** be made in the Water Enterprise Fund, which monies are to be expended in accordance with law for purposes authorized and approved by City Council.

The City Council further resolves that the annual WASTEWATER ENTERPRISE FUND (Fund 0502) budget for Fiscal Year 2021 shall be **\$8,702,585**. City Council further resolves that an appropriation of **\$6,526,939** be made in the Wastewater Enterprise Fund, which monies are to be expended in accordance with law for purposes authorized and approved by City Council.

The City Council further resolves that the annual PUBLIC TRANSPORTATION FUND (Fund 0503) budget for Fiscal Year 2021 shall be \$7,224,831. City Council further resolves that an appropriation of \$5,418,623 be made in the Public Transportation Fund, which monies are to be expended in accordance with law for purposes authorized and approved by City Council.

The City Council further resolves that the annual PARKING FUND (Fund 0504) budget for Fiscal Year 2021 shall be \$711,543. City Council further resolves that an appropriation of \$533,657 be made in the Parking Fund, which monies are to be expended in accordance with law for purposes authorized and approved by City Council.

The City Council further resolves that the annual RIPARIAN LAND STEWARDSHIP FUND (Fund 0801) budget for Fiscal Year 2021 shall be \$99,382. City Council further resolves that an appropriation of \$74,537 be made in the Riparian Land Stewardship Fund, which monies are to be expended in accordance with law for purposes authorized and approved by City Council.

The City Council further resolves that the annual OPEB TRUST FUND (Fund 0805) budget for Fiscal Year 2021 shall be \$5,000. City Council further resolves that an appropriation of \$3,750 be made in the OPEB Trust Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the annual budget and appropriation of \$1,254,307 for Fiscal Year 2021 be made from the RAPPAHANNOCK REGIONAL CRIMINAL JUSTICE ACADEMY FUND (Fund 0736) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the Rappahannock Regional Criminal Justice Academy Board.

The City Council further resolves that the annual budget and appropriation of \$1,492,571 for Fiscal Year 2021 be made from the RAPPAHANNOCK AREA OFFICE ON YOUTH FUND (Fund 738) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the Rappahannock Area Office on Youth and Chaplin Group Home Commission.

The City Council further resolves that the annual budget and appropriation of \$35,000 for Fiscal Year 2021 be made from the SPECIAL WELFARE REVENUE FUND (Fund 0739) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the City of Fredericksburg Social Services Board.

The City Council further resolves that the annual budget and appropriation of \$267,214 for Fiscal Year 2021 be made from the COURT SERVICES UNIT FUND (Fund 747) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council and the 15th District Juvenile and Domestic Relations Court Services Unit.

The City Council further resolves that the annual budget and appropriation of \$1,746,150 for Fiscal Year 2021 be made from the CELEBRATE VIRGINIA SOUTH COMMUNITY DEVELOPMENT AUTHORITY FUND (Fund 0753) which monies are to be expended in accordance with law

for purposes authorized and approved by the City Council and the Celebrate Virginia South Community Development Authority.

The City Council further resolves that the annual budget and appropriation of **\$1,055,000** for Fiscal Year 2021 be made from the MULTI-PURPOSE STADIUM FUND (Fund 0217) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council.

The City Council further resolves that the City Manager is authorized to make line-item changes within budget program totals and such changes shall be reported to the City Council by way of periodic financial reports. The City Manager is also authorized to utilize up to \$250,000 of the General Fund Contingency during FY 2021 to amend the budget for additional salary or benefit expenditures throughout the General Fund, and shall report to the City Council after such action is taken.

The City Council further resolves that at the close of the fiscal year the City Manager is authorized to maintain appropriations for encumbrances and grants.

The City Council further resolves that the City Manager is authorized to increase budgets and appropriations for the following items of non-budgeted restricted revenue that may occur during FY 2021:

1. Insurance recoveries received for damages to City properties for which City funds have been expended to make repairs.
2. Defaulted builder and developer securities to be used for uncompleted projects.
3. Asset forfeiture funds.
4. Donations under \$10,000 given for a specific purpose.

The City Council further resolves that the appropriations made herein shall become available for expenditures July 1, 2020 and shall expire June 30, 2021.

Section 2. Operating Fund Revenues.

It is estimated that revenues and other sources will be available during the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 to meet the foregoing budget according to the following sources:

General Fund

Local Sources	\$80,477,225
The Commonwealth and Federal Government.....	9,289,231
Transfers from Other Funds	930,000
Fund Balance Committed/Assigned.....	1,633,554
Fund Balance (Assigned – Pandemic Response).....	1,994,932
Total	\$94,324,942

Social Services Fund – Operating

City Appropriation	\$920,976
Other Local Sources	57,680
Revenue from the Commonwealth	2,363,196
Revenue from the Federal Government.....	2,988,887
Fund Balance	138,388
Total	\$6,469,127

Children’s Services Act Fund

General Fund Transfer.....	\$ 1,175,000
The Commonwealth and Federal Government.....	2,479,808
Fund Balance	243,106
Total	\$3,897,914

City Grants – Other Miscellaneous

Other Local Sources	\$287,000
Revenue from the Commonwealth	249,741
Revenue from the Federal Government.....	502,013
Transfer from the General Fund	247,000
Fund Balance	194,665
Total	\$1,480,419

Economic Development Authority Fund

Transfer from General Fund.....	\$150,000
Total	\$150,000

Fredericksburg Opportunity Fund

Fund Balance	\$75,000
Total	\$75,000

Blight Abatement Fund

Other Local Sources	\$20,000
Fund Balance	\$75,000
Total	\$95,000

Storm Water Management Fund

Real Estate Property Tax	\$818,505
Other Local Sources	45,000
Fund Balance (Unassigned)	0
Total	\$863,505

Debt Service Funds

General Fund Transfer (General)	\$2,477,421
General Fund Transfer (Education)	4,065,113
R-Board Revenue	279,396
Fund Balance	153,884
Total	\$6,975,814

Water Fund

Local Sources	\$4,978,635
Fund Balance	1,553,100
Total	\$6,531,735

Wastewater Fund

Local Sources	\$7,362,585
Fund Balance	1,340,000
Total	\$8,702,585

Public Transportation Fund

Transit Sources	\$6,412,050
Fund Balance	812,781
Total	\$7,224,831

Parking Fund

Local Sources	\$579,013
Fund Balance	132,530
Total	\$711,543

Multi-purpose Stadium Fund

Local Sources	\$1,055,000
Total	\$1,055,000

Rappahannock Regional Criminal Justice Academy Fund

Academy Revenue	\$1,204,358
Surplus Fund Balance	\$49,949
Total	\$1,254,307

Rappahannock Area Office on Youth and Chaplin Group Home Fund

Office on Youth Revenues	\$1,492,571
Total	\$1,492,571

Special Welfare Fund

Local Sources	\$35,000
Total	\$35,000

Court Services Unit Fund

CSU Revenues	\$267,214
Total	\$267,214

Celebrate Virginia South CDA Fund

CDA Assessments.....	\$1,746,150
Total	\$1,746,150

Riparian Lands Fund

Local Sources	\$43,400
General Fund Transfer.....	55,000
Fund Balance	982
Total	\$99,382

OPEB Trust Fund

Fund Balance	\$5,000
Total	\$5,000

Section 3. FY 2021 Capital Budget

The City Manager has submitted to the City Council a FY 2021 capital budget for the City’s various capital funds.

Therefore, the City Council resolves that the annual PUBLIC WORKS CAPITAL FUND (Fund 302) budget for Fiscal Year 2021 shall be **\$14,096,000.** City Council further resolves that an appropriation of **\$10,572,000** be made in the PUBLIC WORKS CAPITAL FUND (Fund 0302) which monies are to be expended in accordance with law for purposes authorized and approved by the City Council. The budgeted projects are as follows:

<u>Rolling Stock</u>	
Front End Loader (financed or lease-purchase)	200,000
Street Sweeper (financed or lease-purchase)	270,000
<u>Stormwater Management</u>	
Learning Lane Stormwater.....	200,000
Culvert Replacements	150,000
Pond D	200,000
<u>Trails & Parks</u>	
Pathway Improvements.....	30,000
Pedestrian Bridges	196,000
<u>Transportation</u>	
Annual Asphalt & Concrete Repair Program	850,000
Gateway Boulevard Extension	12,000,000
Total Public Works Capital Fund	\$14,096,000

The City Council further resolves that the annual WATER SYSTEM IMPROVEMENT FUND (Fund 0303) budget for Fiscal Year 2021 shall be **\$1,553,100.** City Council further resolves that an

appropriation of \$1,164,825 be made in the Water System Improvement Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council. The budgeted projects are as follows:

Internal System Improvements	\$650,000
Motts Run SCADA	250,000
Water Meter Replacements	150,000
Motts Run Plant Expansion	503,100
Total Water System Improvement Fund	\$1,553,100

The City Council further resolves that the annual WASTEWATER SYSTEM IMPROVEMENT FUND (Fund 0304) budget for Fiscal Year 2021 shall be **\$11,961,927**. City Council further resolves that an appropriation of **\$8,971,445** be made in the Wastewater System Improvement Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council. The budgeted projects are as follows:

Sewer Systems Improvements.....	\$405,000
Pump Station Upgrades.....	150,000
Celebrate Virginia Pump Station.....	150,000
Kenmore Avenue Relocation	275,300
Snowden Pump Station Renovation.....	950,000
NPS Farrell Lane Sewer Line Work	187,000
Replace Route 2 / 17 Pump Station.....	160,000
WWTP Oxidation Ditch Renovation.....	1,050,000
Massaponax Expansion/Consolidation.....	8,634,627
Total Wastewater System Improvement Fund	\$11,961,927

The City Council further resolves that the annual PUBLIC FACILITIES CAPITAL FUND (Fund 0305) budget for Fiscal Year 2021 shall be **\$1,853,550**. City Council further resolves that an appropriation of **\$1,390,163** be made in the Public Facilities Capital Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council. The budgeted projects are as follows:

Information Technology

Cybersecurity.....	47,500
NG911 Implementation.....	1,186,250
Technology Replacements	391,300

Parks, Recreation & Events

Alum Springs Park	100,000
Old Mill Park Parking Lot.....	85,000
Playground Equipment.....	43,500
Total Public Facilities Capital Fund.....	\$1,853,550

The City Council further resolves that the annual PUBLIC SAFETY CAPITAL FUND (Fund 0306) budget for Fiscal Year 2021 shall be **\$392,249**. **City Council further resolves that an appropriation \$294,187** be made in the Public Safety Capital Fund, which monies are to be expended in accordance with law for purposes authorized and approved by the City Council. The budgeted projects are as follows:

Animal Shelter Renovation.....	\$92,223
Police Body Cameras	112,697
LifePak Replacements.....	50,000
Public Safety Radios.....	137,329
Total Public Safety Capital Fund.....	\$392,249

The City Council further resolves that the appropriations made herein shall become available for expenditures July 1, 2020 and shall expire June 30, 2021.

Section 4. Capital Fund Revenues

It is estimated that revenues and other sources will be available during the FY beginning on July 1, 2020 and ending on June 30, 2021 to meet the foregoing budget according to the following sources:

Public Works Capital Fund

Local Revenue.....	\$225,000
Prior Year Capital Fund Balance.....	281,995
General Fund Transfer.....	574,005
Stormwater Management Fund Transfer.....	150,000
Debt Issuance	12,000,000
Debt Issuance (equipment).....	365,000
Motor Fuels Tax (used for transportation projects)	500,000
Total Public Works Capital Fund.....	\$14,096,000

Water Capital Improvement Fund

Transfer from Operating.....	\$1,553,100
Total Water Capital Improvement Fund	\$1,553,100

Wastewater System Improvement Fund

Transfer from Operating Fund	\$1,900,000
Debt Issuance	10,061,927
Total Wastewater Capital Improvement Fund	\$11,961,927

Public Facilities Capital Fund

Transfer from the General Fund	667,300
State Funding.....	1,186,250
Total Public Facilities Capital Improvement Fund	\$1,853,550

Public Safety Capital Fund

General Fund Transfer.....	\$392,959
Total Public Safety Capital Improvement Fund	\$392,959

Votes:

Ayes:

Nays:

Absent from Vote:

Absent from Meeting:

Clerk's Certificate

I, the undersigned, certify that I am Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Resolution No. 20-44 duly adopted at the City Council meeting held June 23, 2020 at which a quorum was present and voted.

Tonya B. Lacey, MMC
Clerk of Council



MEMORANDUM

TO: Timothy J. Baroody, City Manager
FROM: Mark Whitley, Assistant City Manager
RE: FY 2021 Budget Second Reading – Responses to Questions & Propositions
DATE: June 11, 2020

This memorandum will detail the staff responses to the propositions and questions from the City Council at the budget worksession of June 9, 2020.

Propositions – City Council

#1 – Travel & Training – evaluate, reduce if able and add savings to Contingency

The staff evaluated the FY 2021 First Read budget funding for the following line items: Subsistence & Lodging, Convention & Education, Mileage, and Fares, in the General Fund for potential savings opportunities. City Council also provided guidance to staff to reduce these line items in the City Council budget.

The evaluation produces reductions that total \$36,175. The budget resolution on second reading reflects the reduction in the various departments and the addition to the General Fund Contingency.

#2 – Capital Equipment – evaluate, reduce if able and add savings to Contingency

The FY 2021 Recommended Budget, as revised for first and second reading, has already reduced the funding available for capital equipment replacements.¹ The FY 2020 amended budget for General Fund capital outlay is currently \$1,467,923. The March 10 version of the Recommended Budget had an overall spending level for these lines of \$1,428,765. The current FY 2021 budget, based on second reading, is \$1,224,265.

The transfer from the General Fund to the Capital Funds, which accounts for larger capital projects, is also decreasing – from \$2,313,000 in the FY 2020 Amended Budget to a new recommended level of \$1,633,554.

There is some concern that additional significant reductions in these expenditures defers vehicle fleet or equipment replacements to future years, and creates replacement backlogs that are difficult to address in future cycles. Staff does not recommend further reductions in these line items and did not include any additional reductions in the second reading resolution.

#3 – Clerk of the Circuit Court – check and make sure the proffered reductions have been made

The Clerk of the Circuit Court, in working with the City Manager, reduced the budget for that office

¹ The discussion here centers on the “8000” line items in the General Fund – small operating capital replacements such as vehicles, etc.

by \$10,200. This was proposed in lieu of pay reductions for the staff of the Clerk of Circuit Court's office. In reviewing the budget prior to second reading, the staff had not made those line item reductions.

This is now changed for second reading, and the savings have been added to the General Fund Contingency. As a note, \$1,250 of the budget reductions are included in the training line reductions noted in Council's Proposition #1.

#4 – Check the Funding Level for the other Constitutional Officers

Staff evaluated the funding levels on first reading for the other Constitutional Officers. All of the offices save the Sheriff were reduced in funding. The Sheriff's office funding increased by 1.03%.

The staff worked with the Commissioner of the Revenue to reduce the recommendation for the training lines, which is included in staff's response to Proposition #1. Staff does not recommend any further reductions in these offices at this time. There may be a need to re-evaluate if the Commonwealth significantly reduces support through the Compensation Board for these offices after the planned special session of the General Assembly later this summer.

#5 – Reduce City Council Salary by 3% and add to General Fund Contingency

This change has been made. The City Council's total budget, after taking this change into account along with the changes to the travel lines, went from \$230,464 on first reading to \$220,142 for second reading.

As a result of these changes the General Fund Contingency is increased from \$750,000 on first reading to \$798,447 for second reading.

Staff Recommended Amendments for Second Reading

The following amendments to the budget are recommended for second reading by the staff.

#1 – Include Office on Youth Fund (fiscal agency)

The City is the fiscal agent for the Rappahannock Area Office on Youth and Chaplin Youth Center Commission. The Commission met on June 11, 2020 and adopted a final budget of \$1,492,571. This is now included in the resolution for second reading.

#2 – Amend Transit Operating Fund

Staff recommends some internal adjustments to the Transit Operating Fund based on additional federal revenue. The City's contribution for the Transit Operating Fund is recommended to be \$131,553 – which may be paid for through surplus motor fuels taxes. This is lower than the City's contributions in prior years. Contributions from other local partners are lower as well. Additional federal aid to transit systems will be available to help support FREDericksburg Regional Transit in FY 2021.

The total operating budget is recommended to be \$7,224,831.

#3 – Re-allocate funds within Economic Development and Tourism to part-time salaries

Staff recommends the re-allocation of most of the funds for the downtown trolley into the part-time salary line for Economic Development and Tourism to assist with the funding needed for the

Visitor's Center. The downtown trolley is not going to run this summer due to the pandemic, but \$2800 would remain in the budget for next summer's service. Total funding for the department remains the same.

#4 – Correct technical errors in Water Operating and Wastewater Operating Funds

Staff made some internal adjustments to the Water Operating and Wastewater Operating Funds to correct the transfer to the General Fund from the contingencies within those funds. The total budget and total appropriation levels for both funds remain the same as for first reading.

#5 – Drug Court Lease Funds

After further consideration and communication with Judge Willis, the City has set up a separate set of accounts for this expense and moved it from the Circuit Court line items. The total expenditures remain the same.

#6 – Reallocation of Revenues – General Fund

The General Fund revenue figures have been re-categorized for second reading. In particular, telecommunication sales taxes are now classified as a revenue from the Commonwealth, and the fund balance source was updated and corrected. The total fund revenues remain the same.

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 2019 Revised Budget	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 - June 23 Recommended	Change from FY 2020 Budget
RE Current Taxes	(\$30,700,000)	(\$30,916,106)	(\$32,520,000)	(\$32,450,000)	-0.22%
RE Delinquent Taxes	(\$895,000)	(\$1,011,485)	(\$450,000)	(\$450,000)	0.00%
RE Rollback Taxes	\$0	\$0	\$0	\$0	
RE Deferred Taxes	\$0	(\$519)	\$0	\$0	
PSC RE Current Taxes 2nd Cal	(\$820,000)	(\$919,283)	(\$950,000)	(\$950,000)	0.00%
PSC RE Current Taxes 1st Cal	(\$20,000)	\$15,729	(\$20,000)	(\$20,000)	0.00%
PP Current Taxes-2nd Cal	(\$4,800,000)	(\$5,114,130)	(\$5,200,000)	(\$4,980,000)	-4.23%
PP Current Taxes-1st Cal	(\$3,725,000)	(\$4,076,558)	(\$3,950,000)	(\$3,855,000)	-2.41%
PP Delinquent Taxes	(\$250,000)	(\$177,946)	(\$200,000)	(\$200,000)	0.00%
PP Mobile Current Taxes-2nd Ca	\$0	(\$405)	\$0	\$0	
PP Mobile Current Taxes-1st Ca	\$0	\$0	\$0	\$0	
PP Mobile Delinquent Taxes	\$0	(\$55)	\$0	\$0	
PPTRA Reimbursement	(\$1,728,000)	(\$1,728,833)	(\$1,728,800)	(\$1,728,800)	0.00%
MT Current Taxes-2nd Cal	(\$50,000)	(\$62,724)	(\$75,000)	(\$65,000)	-13.33%
MT Current Taxes-1st Cal	(\$25,000)	(\$51,686)	(\$50,000)	(\$50,000)	0.00%
MT Delinquent Taxes	(\$500)	(\$8,992)	(\$500)	(\$1,000)	100.00%
All Prop Taxes Penalties	(\$280,000)	(\$376,799)	(\$280,000)	(\$252,000)	-10.00%
All Prop Taxes Interest	(\$461,939)	(\$572,987)	(\$175,000)	(\$162,000)	-7.43%
Local Sales and Use Taxes	(\$11,500,000)	(\$11,925,147)	(\$11,700,000)	(\$11,200,000)	-4.27%
Telecommunications Sales Taxes	(\$1,650,000)	(\$1,525,200)	(\$1,575,000)	(\$1,400,000)	-11.11%
Commonwealth Sales Tax Adj	\$0	\$0	\$0	\$0	
Consumer Utility Taxes	(\$1,800,000)	(\$1,850,089)	(\$1,850,000)	(\$1,850,000)	0.00%
Business License Taxes	(\$6,200,000)	(\$6,301,232)	(\$6,300,000)	(\$5,670,000)	-10.00%
Business License Penalty	(\$20,000)	(\$18,692)	(\$25,000)	(\$12,500)	-50.00%
Business License Delinquent Ta	(\$150,000)	(\$162,607)	(\$150,000)	(\$150,000)	0.00%
Short-term Rental Taxes	(\$75,000)	(\$93,114)	(\$80,000)	(\$100,000)	25.00%
Motor Vehicle Licenses	(\$480,000)	(\$502,675)	(\$490,000)	(\$500,000)	2.04%
Unlicensed Vehicle Taxes	\$0	\$0	\$0	\$0	
Bank Stock Taxes	(\$825,000)	(\$944,752)	(\$840,000)	(\$840,000)	0.00%
Circuit Court Recordation Taxe	(\$500,000)	(\$703,388)	(\$500,000)	(\$540,000)	8.00%
Wills Recordation Taxes	\$0	\$0	\$0	\$0	
Tobacco Taxes	(\$500,000)	(\$474,305)	(\$500,000)	(\$600,000)	20.00%
Amusement Taxes	(\$420,000)	(\$530,822)	(\$450,000)	(\$280,000)	-37.78%
Hotel Lodging Taxes	(\$1,600,000)	(\$1,547,989)	(\$1,600,000)	(\$1,000,000)	-37.50%
Meals Taxes	(\$11,500,000)	(\$11,918,714)	(\$12,300,000)	(\$9,000,000)	-26.83%
Gasoline Taxes	(\$51,000)	(\$40,786)	(\$71,000)	(\$100,000)	40.85%
Animal Licenses	(\$10,000)	(\$9,365)	(\$10,000)	(\$10,000)	0.00%
Chickens & Bees Permits	\$0	\$0	\$0	\$0	
Entertainment Permits	\$0	\$0	\$0	\$0	
Precious Metal Permits	(\$800)	(\$650)	(\$800)	(\$800)	0.00%
Transfer Fees	(\$900)	(\$719)	(\$900)	(\$900)	0.00%
Taxi Permits	\$0	(\$3,849)	\$0	\$0	
Police Alarm Permits	(\$38,000)	(\$38,350)	(\$38,000)	(\$38,000)	0.00%
Outdoor Concert Permit Review	\$0	(\$400)	\$0	\$0	
Tow Truck Inspection Fees	\$0	\$0	\$0	\$0	
Weapons Permits	(\$3,000)	\$0	(\$3,000)	(\$3,750)	25.00%
Wells Fees	\$0	\$0	\$0	\$0	
Administrative Adjustments	\$0	(\$720)	\$0	\$0	

**General Fund Line Item Details
June 23 2020 - Second Read Budget**

Account Description	FY 2019 Revised Budget	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 - June 23 Recommended	Change from FY 2020 Budget
Mobile Bin & Storage Unit Fees	\$0	\$0	(\$1,000)	(\$1,000)	0.00%
Third Party Inspection Fees	\$0	\$0	(\$1,000)	(\$1,000)	0.00%
City Council Waivers & Appeals	\$0	(\$600)	\$0	\$0	
Parking Fines	(\$140,000)	(\$204,449)	(\$140,000)	(\$160,000)	14.29%
Court Fines & Forfeitures	(\$167,000)	(\$268,810)	(\$200,000)	(\$250,000)	25.00%
Interest on Fines	(\$7,000)	(\$8,689)	(\$7,000)	(\$7,000)	0.00%
Write Off Recoveries-Parking	(\$1,500)	\$0	(\$1,500)	(\$1,500)	0.00%
DUI Restitution	(\$20,000)	(\$27,177)	(\$20,000)	(\$25,000)	25.00%
Forfeiture Proceeds	(\$107,743)	(\$107,743)	\$0	\$0	
Interest on Investments	(\$360,000)	(\$454,177)	(\$225,000)	(\$225,000)	0.00%
Earnings on Investments	(\$100,000)	(\$171,449)	(\$125,000)	(\$125,000)	0.00%
Unrealized Gain/Loss	\$0	(\$164,298)	\$0	\$0	
General Property Rental	(\$35,000)	(\$31,012)	(\$35,000)	\$0	-100.00%
Maury School Rental	(\$3,750)	\$0	\$0	\$0	
Right-of-Way Lease	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	0.00%
License to Use City Property	\$0	\$0	\$0	\$0	
Jail Admissions Fees	(\$10,000)	(\$11,863)	(\$10,000)	(\$10,000)	0.00%
Local Court Appt Attorney	(\$2,000)	(\$1,213)	(\$2,000)	(\$2,000)	0.00%
DNA Fees	(\$1,500)	(\$2,396)	(\$1,500)	(\$2,000)	33.33%
Local Jury Fees	\$0	\$0	\$0	\$0	
Special Event Applications	\$0	\$0	(\$5,000)	(\$5,000)	0.00%
Certified Letter Fees	\$0	\$0	\$0	\$0	
Administrative Fees	(\$125,000)	(\$142,583)	(\$135,000)	(\$145,000)	7.41%
Judgment Charges	\$0	\$0	\$0	\$0	
UT Penalties	(\$10,000)	(\$9,139)	(\$10,000)	(\$10,000)	0.00%
Payments in Lieu of Taxes	(\$27,500)	(\$30,557)	(\$30,000)	(\$31,000)	3.33%
Rebates & Refunds	\$0	\$0	\$0	\$0	
Miscellaneous Revenue	(\$5,000)	(\$3,484)	(\$5,000)	(\$6,625)	32.50%
Gifts & Donations	(\$30,000)	(\$30,000)	\$0	\$0	
United Way Special Events	\$0	\$0	\$0	\$0	
Charges for Copies	(\$10,000)	(\$6,668)	(\$7,000)	(\$7,000)	0.00%
Over/Short Cash	\$0	(\$164)	\$0	\$0	
Charges for NSF Checks	(\$5,500)	(\$4,845)	(\$5,500)	(\$5,000)	-9.09%
Court Ordered Restitutions	\$0	\$0	\$0	\$0	
Credit Card Fees	\$0	(\$15)	\$0	\$0	
Miscellaneous Court Fees	\$0	(\$8,978)	\$0	\$0	
Fiscal Agency Reimbursements	(\$10,000)	(\$5,885)	(\$10,000)	(\$10,000)	0.00%
Clerk's Salary Reimbursement	\$0	(\$750)	\$0	\$0	
Concert Reimb	(\$20,000)	(\$40,336)	(\$20,000)	(\$20,000)	0.00%
Freedom of Information Act Fee	\$0	(\$557)	\$0	\$0	
VML Safety Reimb Grant	(\$4,000)	\$0	(\$4,000)	(\$4,000)	0.00%
Slavery Museum Legal Reimb	\$0	\$0	\$0	\$0	
VEC Reimbursements	\$0	\$0	\$0	\$0	
Transit Reimbursements	(\$125,000)	(\$120,000)	(\$125,000)	(\$125,000)	0.00%
Street Light Reimbursement	\$0	\$0	\$0	\$0	
Credit Card Rebate	\$0	\$0	\$0	\$0	
Mobile Home Titling Taxes	(\$500)	(\$75)	(\$100)	\$0	-100.00%
Grantor's Taxes State Record	(\$150,000)	(\$167,301)	(\$150,000)	(\$155,000)	3.33%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 2019 Revised Budget	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 - June 23 Recommended	Change from FY 2020 Budget
Rolling Stock Taxes	(\$10,000)	(\$18,384)	(\$15,000)	(\$15,000)	0.00%
Motor Vehicle Rental Taxes	(\$140,000)	(\$152,767)	(\$145,000)	(\$108,750)	-25.00%
Wireless E-911 Grants	(\$126,000)	(\$129,912)	(\$126,000)	(\$126,000)	0.00%
Street & Highway Maintenance	(\$2,950,000)	(\$3,022,051)	(\$3,080,000)	(\$3,080,000)	0.00%
HazMat Emergency Rescue	(\$21,600)	\$0	\$0	\$0	
Dept of Forestry Grant	\$0	\$0	\$0	\$0	
FEMA Disaster Relief – COVID19	\$0	\$0	\$0	\$0	
Entitlement Funds	\$0	\$0	\$0	\$0	
FEMA Disaster Relief – COVID19	\$0	\$0	\$0	\$0	
Cost Allocation	(\$30,000)	(\$94,526)	(\$30,000)	(\$90,000)	200.00%
Insurance Recoveries	\$0	(\$106,240)	(\$67,693)	\$0	-100.00%
Damage Recoveries	\$0	(\$3,042)	\$0	\$0	
Line of Duty Recoveries	\$0	\$0	\$0	\$0	
Sale of Land & Buildings	\$0	(\$600)	\$0	\$0	
Sale of Vehicles	(\$12,000)	\$0	(\$39,000)	(\$22,000)	-43.59%
Sale of Other Equipment	(\$500)	(\$30,432)	(\$500)	(\$15,000)	2900.00%
Bond Issues	\$0	\$0	\$0	(\$150,000)	
Transfer from School Operating	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	0.00%
Transfer from Water Utility	(\$300,000)	(\$300,000)	(\$315,000)	(\$315,000)	0.00%
Transfer from Sewer Utility	(\$300,000)	(\$300,000)	(\$315,000)	(\$315,000)	0.00%
Transfer from Courthouse Maint	\$0	\$0	\$0	\$0	
Transfer from Special Revenue	\$0	\$0	\$0	\$0	
Transfer from Public Trans	\$0	\$0	\$0	\$0	
Transfer from Capital	\$0	\$0	(\$463,500)	\$0	-100.00%
Surplus Fund Balance	(\$775,000)	\$0	(\$596,756)	\$0	-100.00%
Encumbrance Fund Balance	(\$225,851)	\$0	(\$573,626)	\$0	-100.00%
Committed Capital FB	(\$3,732,370)	\$0	(\$2,338,000)	(\$1,633,554)	-30.13%
Committed School Capital FB	\$0	\$0	\$0	\$0	
Assigned Fund Balance Rev	(\$275,000)	\$0	\$0	(\$1,994,932)	
Assigned Fund Bal Rev Det Stab	\$0	\$0	(\$635,000)	\$0	-100.00%
Dept Recovered Cost HR	\$0	(\$4,572)	\$0	\$0	
Jury Duty Compensation	(\$150)	\$0	\$0	\$0	
Rehabilitation Applications	(\$50)	(\$550)	(\$50)	(\$50)	0.00%
Comm of the Revenue Comp	(\$140,000)	(\$138,806)	(\$143,600)	(\$144,611)	0.70%
Dept Recovered Cost	\$0	\$0	\$0	\$0	
CDA Administrative Fees	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	0.00%
Treasurer Comp	(\$100,000)	(\$106,564)	(\$110,000)	(\$114,230)	3.85%
Dept Recovered Cost IT	\$0	(\$2,680)	\$0	\$0	
Registrar Comp	(\$40,000)	(\$42,436)	(\$41,500)	(\$41,500)	0.00%
Clerk of Circuit Court Comp	(\$345,000)	(\$324,130)	(\$345,500)	(\$355,827)	2.99%
Sheriff's Fees	(\$2,800)	(\$2,827)	(\$2,800)	(\$2,800)	0.00%
Courthouse Security Fees	(\$50,000)	(\$74,003)	(\$50,000)	(\$70,000)	40.00%
Security Center Reimbursement	(\$16,000)	(\$7,049)	(\$16,000)	(\$16,000)	0.00%
Concert Reimb	\$0	\$0	\$0	\$0	
Sheriff Comp	(\$540,000)	(\$557,079)	(\$575,000)	(\$582,019)	1.22%
Commonwealth Attorney Fees	(\$8,500)	(\$9,830)	(\$9,000)	(\$9,000)	0.00%
Dept Recovered Cost Comm Atty	\$0	(\$5,143)	\$0	\$0	
Commonwealth Attorney Comp	(\$645,000)	(\$645,374)	(\$665,900)	(\$672,494)	0.99%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 2019 Revised Budget	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 - June 23 Recommended	Change from FY 2020 Budget
Discharge of Firearms Permit	\$0	(\$130)	\$0	\$0	
PD Visitor Parking Hang Tag	\$0	(\$175)	\$0	\$0	
False Alarm Fines	(\$15,000)	(\$34,057)	(\$25,000)	(\$25,000)	0.00%
E-Summons Fees	\$0	\$0	\$0	\$0	
E-Summons Fees-State	\$0	\$0	\$0	\$0	
Dept Recovered Cost PD	(\$4,000)	(\$1,400)	(\$4,000)	(\$4,000)	0.00%
UMW Parking Enforce Officer	\$0	(\$2,691)	\$0	\$0	
OT Reimbursement	(\$45,000)	(\$10,210)	(\$45,000)	(\$15,000)	-66.67%
RACSB OT Reimbursement	(\$20,000)	(\$13,455)	(\$20,000)	(\$20,000)	0.00%
Concert Reimb	\$0	\$0	\$0	\$0	
Fingerprint Card Fees	(\$8,500)	(\$7,915)	(\$8,500)	(\$8,500)	0.00%
Law Enforcement Assistance	(\$810,000)	(\$833,344)	(\$850,000)	(\$765,000)	-10.00%
Fire Inspection Fees	(\$20,000)	(\$26,445)	(\$25,000)	(\$25,000)	0.00%
Fire Reinspection Fees	(\$1,250)	(\$550)	(\$1,050)	(\$1,050)	0.00%
Gifts & Donations Fire Dept	\$0	\$0	\$0	\$0	
Dept Recovered Cost FD	\$0	(\$21,936)	\$0	\$0	
Concert Reimb	\$0	\$0	\$0	\$0	
Hazardous Materials Reimburse	\$0	(\$15,853)	\$0	\$0	
Fire Computer Grant	\$0	\$0	\$0	\$0	
EMS Fee For Service	(\$910,000)	(\$900,027)	(\$920,000)	(\$920,000)	0.00%
Building Permits	(\$450,000)	(\$728,266)	(\$465,000)	(\$552,500)	18.82%
Sign Permits	(\$12,000)	(\$10,580)	(\$12,000)	(\$12,000)	0.00%
Elevator Permits	\$0	(\$40)	\$0	(\$8,000)	
Weed Cutting Charges	\$0	\$1,057	\$0	\$0	
Public Right-of-Way Use Fees	(\$100,000)	(\$79,276)	(\$100,000)	(\$90,000)	-10.00%
Public Works Fees	\$0	\$0	\$0	\$0	
Dept Recovered Cost PW	\$0	(\$681)	\$0	\$0	
Sidewalk Rep Reimbursement	\$0	(\$10,160)	\$0	\$0	
Tree Reimbursements	\$0	(\$250)	\$0	\$0	
Refuse Disposal Permits	(\$1,200)	(\$4,410)	(\$1,200)	(\$1,200)	0.00%
Waste Collection & Disposal	(\$1,100,000)	(\$807,344)	(\$1,200,000)	(\$1,140,000)	-5.00%
Unbilled Revenue	\$0	(\$115,364)	\$0	\$0	
Recycling Collection Fees	\$0	\$0	\$0	(\$62,500)	
Health Dept Rent Reimbursement	(\$138,000)	(\$161,570)	(\$138,000)	(\$115,000)	-16.67%
DSS Rent Dept Reimbursement	(\$115,000)	(\$46,249)	(\$115,000)	(\$50,000)	-56.52%
Amtrak Cust Reimbursement	\$0	(\$6,240)	\$0	\$0	
Health Dept Cust Reimbursement	\$0	(\$23,636)	\$0	\$0	
DSS Utilities Reimbursement	\$0	(\$73,714)	\$0	(\$75,000)	
Custodial Reimbursements	(\$20,000)	(\$20,964)	(\$20,000)	(\$20,000)	0.00%
Courthouse Maintenance Fees	(\$45,000)	(\$44,735)	(\$45,000)	(\$30,000)	-33.33%
Dept Recovered Cost PRE	\$0	(\$1,471)	\$0	\$0	
Recreation Fees	(\$395,000)	(\$438,682)	(\$410,000)	(\$205,000)	-50.00%
Hurkamp Picnic in the Park	\$0	\$0	\$0	\$0	
Admission Fees Pool	(\$30,000)	(\$29,784)	(\$30,000)	(\$20,000)	-33.33%
Program Fees Pool	(\$5,000)	(\$11,174)	(\$5,000)	\$0	-100.00%
Concession Sales Pool	\$0	(\$764)	(\$500)	(\$7,000)	1300.00%
Gifts & Donations Pool	(\$50,000)	(\$53,988)	(\$50,000)	(\$30,000)	-40.00%
Marina & Boat Landing Fees	(\$45,000)	(\$57,178)	(\$45,000)	(\$28,000)	-37.78%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 2019 Revised Budget	FY 2019 Actual	FY 2020 Revised Budget	FY 2021 - June 23 Recommended	Change from FY 2020 Budget
Concession Sales Motts Run	\$0	\$0	\$0	(\$3,000)	
Sidewalk Cafe Permits	\$0	\$0	\$0	\$0	
Subdivision Review Fees	(\$25,000)	(\$33,880)	(\$25,000)	(\$25,000)	0.00%
Corridor Overlay Design Review	(\$1,000)	(\$120)	(\$200)	(\$200)	0.00%
Traffic Impact Analysis Fees	(\$1,000)	\$0	(\$1,000)	(\$1,000)	0.00%
Rezoning Fees	(\$1,500)	(\$900)	(\$1,500)	(\$1,500)	0.00%
ARB Cert of Appropriateness	(\$1,500)	(\$7,260)	(\$1,500)	(\$5,000)	233.33%
Special Use Permits	(\$5,000)	(\$20,969)	(\$5,000)	(\$20,000)	300.00%
Home Occupation Permit	(\$5,000)	(\$7,615)	(\$5,000)	(\$5,000)	0.00%
BZA Variance Application Fee	(\$3,000)	(\$7,790)	(\$2,000)	(\$2,000)	0.00%
Site Plan Review	(\$80,000)	(\$152,262)	(\$80,000)	(\$51,000)	-36.25%
As-Built Plan Application Fees	(\$100)	(\$1,400)	(\$500)	(\$500)	0.00%
Perf Guarantee Intake Fees	(\$100)	(\$5,600)	(\$2,000)	(\$2,000)	0.00%
Perf Guarantee Reduction Rel	(\$1,000)	(\$1,700)	(\$1,000)	(\$1,000)	0.00%
Perf Guarantee Report Req Fees	(\$200)	\$0	(\$500)	(\$500)	0.00%
Perf Guarantee Default Act Fee	(\$1,000)	\$0	\$0	\$0	
Zoning Violations	(\$5,000)	(\$200)	(\$1,000)	(\$1,000)	0.00%
Sale of Maps, Plats, Surveys	(\$1,000)	(\$28)	(\$100)	(\$100)	0.00%
Sales Taxes on Maps Sold	(\$100)	\$0	\$0	\$0	
Visitor Center Souvenir Sale	(\$23,000)	(\$21,636)	(\$20,000)	(\$5,000)	-75.00%
Visitor Center Ticket Commissi	(\$11,000)	(\$10,902)	(\$11,000)	(\$2,750)	-75.00%
Dept Recovered Cost EDT	\$0	(\$699)	\$0	\$0	
ARB Cert of Appropriateness	\$0	\$0	\$0	\$0	
VSMP Construction Permits	\$0	\$0	\$0	\$0	
Total Sources	(\$98,150,403)	(\$96,869,171)	(\$101,052,575)	(\$94,324,942)	

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Contingency	\$441,360	\$0	\$20,910	\$798,947	3720.88%
City Council					
Reg Salaries & Wages CityCounc	\$86,000	\$85,462	\$86,000	\$82,450	-4.13%
Part Time Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$6,580	\$6,423	\$6,580	\$6,307	-4.14%
Medical Insurance	\$32,400	\$12,910	\$15,000	\$11,100	-26.00%
Dental Insurance	\$1,000	\$254	\$1,000	\$255	-74.50%
Health Savings Employer	\$2,600	\$0	\$2,600		-100.00%
Workers Compensation	\$50	\$0	\$50	\$50	0.00%
Cell Phone Allowance	\$777	\$0	\$2,880	\$2,880	0.00%
Other Professional Services	\$88,000	\$87,273	\$90,000	\$90,000	0.00%
Printing & Binding	\$1,000	\$591	\$1,000	\$1,000	0.00%
Advertising	\$500	\$195	\$500	\$500	0.00%
Postal Service	\$200	\$143	\$200	\$200	0.00%
Telecommunication	\$2,100	\$2,752	\$2,600	\$2,600	0.00%
Mileage	\$500	\$415	\$500	\$500	0.00%
Subsistence & Lodging	\$6,204	\$6,766	\$7,500	\$4,000	-46.67%
Convention & Education	\$2,700	\$1,840	\$5,000	\$2,000	-60.00%
Visitor Accommodation	\$0	\$0	\$500	\$500	0.00%
Dues & Association Memberships	\$13,236	\$13,236	\$14,000	\$14,000	0.00%
Office Supplies	\$971	\$971	\$1,500	\$1,500	0.00%
Books & Subscriptions	\$0	\$0	\$100	\$100	0.00%
Promotional Materials	\$0	\$0	\$200	\$200	0.00%
Total - City Council	\$244,818	\$219,230	\$237,710	\$220,142	-7.39%
Clerk of City Council					
Reg Salaries & Wages ClerkCoun	\$64,400	\$64,382	\$66,340	\$68,434	3.16%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$4,930	\$4,761	\$5,075	\$5,235	3.15%
VRS	\$7,970	\$7,956	\$8,206	\$9,649	17.58%
Medical Insurance	\$13,200	\$11,161	\$12,670	\$11,100	-12.39%
Retiree Medical Insurance	\$1,800	\$2,309	\$1,800	\$1,800	0.00%
Dental Insurance	\$300	\$0	\$300	\$255	-15.00%
Retiree Drug Plan	\$540	\$561	\$540	\$1,800	233.33%
Group Life Insurance	\$850	\$842	\$870	\$961	10.46%
Workers Compensation	\$60	\$51	\$60	\$57	-5.00%
Cell Phone Allowance	\$480	\$480	\$480	\$480	0.00%
Maintenance Service Contracts	\$3,550	\$3,549	\$4,000	\$4,000	0.00%
Advertising	\$9,992	\$9,990	\$6,800	\$6,800	0.00%
Telecommunication	\$2,200	\$1,753	\$2,200	\$2,200	0.00%
Mileage	\$400	\$217	\$380	\$400	5.26%
Subsistence & Lodging	\$1,900	\$1,258	\$1,300	\$500	-61.54%
Convention & Education	\$1,050	\$1,296	\$1,550	\$1,000	-35.48%
Dues & Association Memberships	\$208	\$292	\$270	\$250	-7.41%
Office Supplies	\$892	\$853	\$1,200	\$1,200	0.00%
EDP Software Add	\$800	\$339	\$640	\$0	-100.00%
Total - Clerk of Council	\$115,522	\$112,051	\$114,681	\$116,121	1.26%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
City Manager's Office					
Reg Salaries & Wages CityManag	\$648,127	\$648,054	\$653,280	\$636,485	-2.57%
OT Salaries & Wages	\$0	\$0	\$0	\$0	
Part Time Salaries & Wages	\$5,234	\$5,234	\$0	\$0	
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$44,389	\$44,571	\$45,264	\$48,691	7.57%
VRS	\$78,160	\$78,004	\$81,031	\$89,744	10.75%
Hybrid VRS	\$18,360	\$18,443	\$18,700	\$0	-100.00%
Medical Insurance	\$80,507	\$99,247	\$76,020	\$66,600	-12.39%
Retiree Medical Insurance	\$24,000	\$19,550	\$20,000	\$20,000	0.00%
Dental Insurance	\$1,716	\$1,484	\$1,800	\$1,530	-15.00%
Retiree Dental Insurance	\$300	\$254	\$300	\$275	-8.33%
Retiree Drug Plan	\$2,000	\$2,095	\$2,000	\$2,200	10.00%
Health Savings Employer	\$2,000	\$2,600	\$2,000	\$0	-100.00%
Group Life Insurance	\$8,281	\$8,261	\$8,558	\$9,010	5.28%
Long Term Disability	\$0	\$0	\$0	\$0	0.00%
Workers Compensation	\$900	\$1,395	\$1,400	\$1,400	0.00%
Cell Phone Allowance	\$1,440	\$1,240	\$1,440	\$1,440	0.00%
Other Professional Services	\$53,833	\$43,643	\$39,658	\$30,000	-24.35%
Printing & Binding	\$726	\$1,273	\$1,500	\$1,500	0.00%
Advertising	\$5,500	\$6,468	\$6,700	\$6,700	0.00%
Services from Other Govts	\$1,404	\$1,404	\$1,500	\$1,500	0.00%
Postal Service	\$1,474	\$1,689	\$1,200	\$1,200	0.00%
Telecommunication	\$11,500	\$11,084	\$11,000	\$11,000	0.00%
Mileage	\$12,500	\$2,350	\$12,500	\$12,500	0.00%
Fares	\$0	\$194	\$0	\$0	0.00%
Parking Passes	\$912	\$912	\$912	\$0	-100.00%
Subsistence & Lodging	\$4,000	\$4,018	\$4,000	\$3,000	-25.00%
Convention & Education	\$2,900	\$2,459	\$11,000	\$8,000	-27.27%
Dues & Association Memberships	\$5,000	\$3,128	\$5,000	\$5,000	0.00%
Office Supplies	\$5,550	\$3,500	\$3,500	\$3,500	0.00%
Books & Subscriptions	\$846	\$796	\$750	\$750	0.00%
Other Operating Supplies	\$0	\$0	\$2,000	\$0	-100.00%
Furniture & Fixture Replace	\$4,050	\$3,851	\$0	\$0	
EDP Equipment Add	\$3,000	\$2,980	\$0	\$0	
Total - City Manager's Office	\$1,028,609	\$1,020,183	\$1,013,013	\$962,025	-5.03%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
City Attorney's Office					
Reg Salaries & Wages LegalServ	\$224,900	\$224,713	\$231,520	\$244,143	5.45%
Part Time Salaries & Wages	\$13,000	\$13,085	\$8,000	\$7,840	-2.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$17,799	\$17,196	\$17,045	\$19,277	13.09%
VRS	\$27,820	\$27,768	\$28,639	\$34,424	20.20%
Hybrid VRS	\$0	\$0	\$0	\$0	
Medical Insurance	\$21,400	\$15,624	\$25,340	\$22,200	-12.39%
Retiree Medical Insurance	\$3,000	\$2,844	\$3,000	\$3,000	0.00%
Dental Insurance	\$600	\$509	\$600	\$510	-15.00%
Retiree Drug Plan	\$1,200	\$0	\$0	\$0	
Health Savings Employer	\$0	\$0	\$0	\$0	
Group Life Insurance	\$2,950	\$2,941	\$3,033	\$3,462	14.14%
Long Term Disability	\$0	\$0	\$0	\$1,002	
Workers Compensation	\$200	\$214	\$200	\$232	16.00%
Cell Phone Allowance	\$480	\$480	\$480	\$480	0.00%
Legal Services	\$39,600	\$30,020	\$45,000	\$45,000	0.00%
Postal Service	\$200	\$47	\$100	\$100	0.00%
Telecommunication	\$700	\$640	\$810	\$810	0.00%
Mileage	\$300	\$0	\$300	\$300	0.00%
Parking Passes	\$304	\$304	\$304	\$0	-100.00%
Subsistence & Lodging	\$1,700	\$909	\$1,700	\$1,700	0.00%
Convention & Education	\$2,110	\$825	\$2,110	\$2,110	0.00%
Dues & Association Memberships	\$1,835	\$1,920	\$1,835	\$1,835	0.00%
Court Fees	\$500	\$79	\$400	\$400	0.00%
Office Supplies	\$1,500	\$727	\$1,000	\$1,000	0.00%
Books & Subscriptions	\$13,375	\$8,029	\$13,445	\$13,445	0.00%
EDP Equipment Replace	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$0	\$0	
Total - City Attorney's Office	\$375,473	\$348,875	\$384,861	\$403,270	4.78%

General Fund Line Item Details

June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Human Resources					
Reg Salaries & Wages HR	\$210,200	\$240,724	\$233,300	\$222,376	-4.68%
OT Salaries & Wages	\$0	\$692	\$0	\$0	
Part Time Salaries & Wages	\$23,897	\$17,914	\$23,625	\$23,625	0.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$17,528	\$19,601	\$19,624	\$18,819	-4.10%
VRS	\$25,390	\$26,713	\$28,859	\$31,355	8.65%
Hybrid VRS	\$0	\$1,199	\$0	\$0	
Medical Insurance	\$39,600	\$15,070	\$38,010	\$44,400	16.81%
Retiree Medical Insurance	\$0	\$270	\$500	\$500	0.00%
Dental Insurance	\$900	\$509	\$900	\$510	-43.33%
Health Savings Employer	\$0	\$1,300	\$0	\$0	
Group Life Insurance	\$2,690	\$2,956	\$3,056	\$4,179	36.75%
Long Term Disability	\$250	\$257	\$1,015	\$706	-30.44%
Unemployment HR	\$0	\$0	\$0	\$0	
Workers Compensation	\$200	\$194	\$200	\$200	0.00%
Service Awards	\$11,000	\$3,429	\$17,570	\$10,000	-43.08%
Cell Phone Allowance	\$0	\$0	\$0	\$0	
Health Services	\$20,000	\$19,968	\$20,000	\$20,000	0.00%
Other Professional Services	\$30,226	\$16,679	\$30,600	\$30,000	-1.96%
Maintenance Service Contracts	\$7,000	\$7,608	\$7,000	\$9,000	28.57%
Printing & Binding	\$0	\$5,412	\$100	\$100	0.00%
Advertising	\$11,000	\$7,351	\$11,500	\$10,000	-13.04%
Postal Service	\$350	\$294	\$350	\$350	0.00%
Telecommunication	\$1,300	\$1,296	\$1,000	\$2,000	100.00%
Mileage	\$500	\$55	\$500	\$500	0.00%
Fares	\$0	\$0	\$0	\$0	
Parking Passes	\$760	\$760	\$760	\$0	-100.00%
Subsistence & Lodging	\$1,500	\$2,457	\$1,500	\$1,500	0.00%
Convention & Education	\$26,200	\$16,759	\$11,027	\$2,000	-81.86%
Tuition Reimbursement	\$0	\$0	\$10,000	\$10,000	0.00%
Leadership Training	\$0	\$0	\$20,000	\$10,000	-50.00%
Dues & Association Memberships	\$1,500	\$987	\$1,500	\$2,000	33.33%
Office Supplies	\$3,000	\$2,509	\$2,500	\$2,500	0.00%
Books & Subscriptions	\$100	\$0	\$100	\$100	0.00%
Education & Rec Supplies	\$2,000	\$5,469	\$2,000	\$5,500	175.00%
Furniture & Fixture Add	\$800	\$0	\$800	\$0	-100.00%
EDP Equipment Add	\$1,300	\$1,211	\$0	\$0	
EDP Software Additions	\$274	\$274	\$0	\$0	
Total - Human Resources	\$439,465	\$419,917	\$487,896	\$462,220	-5.26%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Auditor & Postage / Copy					
Accounting & Auditing Services	\$87,300	\$87,250	\$85,000	\$90,000	5.88%
Other Professional Services	\$11,050	\$0	\$10,000	\$5,000	-50.00%
Printing & Binding	\$1,500	\$0	\$1,400	\$500	-64.29%
Books & Subscriptions	\$600	\$580	\$600	\$600	0.00%
Maintenance Service Contracts	\$3,600	\$2,964	\$3,600	\$3,600	0.00%
Office Supplies	\$400	\$638	\$400	\$400	0.00%
Telecommunication	\$0	\$0	\$0	\$0	
Equipment Lease/Rental	\$18,000	\$14,640	\$18,000	\$18,000	0.00%
Office Supplies	\$3,500	\$4,578	\$3,500	\$3,500	0.00%
Total - Auditor & Postage / Copy	\$125,950	\$110,650	\$122,500	\$121,600	-0.73%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Commissioner of the Revenue					
Reg Salaries & Wages CommRev	\$539,700	\$539,352	\$622,220	\$622,220	0.00%
OT Salaries & Wages	\$5,500	\$4,095	\$8,000	\$8,000	0.00%
Part Time Salaries & Wages	\$66,000	\$73,215	\$68,000	\$70,000	2.94%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$51,959	\$46,781	\$53,414	\$53,567	0.29%
VRS	\$75,170	\$63,624	\$76,969	\$87,733	13.98%
Hybrid VRS	\$0	\$2,866	\$0	\$0	
Medical Insurance	\$145,200	\$44,124	\$139,370	\$122,100	-12.39%
Retiree Medical Insurance	\$15,000	\$17,922	\$15,000	\$15,000	0.00%
Dental Insurance	\$3,300	\$1,760	\$3,300	\$1,530	-53.64%
Retiree Dental Insurance	\$300	\$0	\$300	\$275	-8.33%
Retiree Drug Plan	\$5,000	\$5,821	\$5,000	\$5,600	12.00%
Group Life Insurance	\$7,960	\$7,042	\$8,151	\$8,683	6.53%
Long Term Disability	\$400	\$928	\$375	\$922	145.87%
Workers Compensation	\$900	\$878	\$900	\$1,000	11.11%
Other Professional Services	\$47,500	\$52,781	\$47,500	\$47,500	0.00%
Repairs & Maintenance	\$500	\$0	\$500	\$500	0.00%
Maintenance Service Contracts	\$0	\$0	\$0	\$0	
Printing & Binding	\$6,000	\$4,917	\$6,000	\$6,000	0.00%
Advertising	\$500	\$149	\$800	\$500	-37.50%
Data Processing	\$0	\$0	\$0	\$0	
Postal Service	\$8,500	\$6,796	\$8,200	\$8,500	3.66%
Telecommunication	\$2,000	\$2,024	\$2,000	\$2,000	0.00%
Equipment Lease/Rental	\$3,545	\$3,520	\$3,545	\$3,545	0.00%
Mileage	\$1,900	\$676	\$1,900	\$1,900	0.00%
Parking Passes	\$1,520	\$1,520	\$0	\$0	
Subsistence & Lodging	\$1,400	\$707	\$1,400	\$1,400	0.00%
Convention & Education	\$2,400	\$1,494	\$2,400	\$2,400	0.00%
Dues & Association Memberships	\$2,000	\$1,070	\$2,000	\$2,000	0.00%
Office Supplies	\$5,580	\$2,922	\$6,000	\$6,000	0.00%
Books & Subscriptions	\$1,200	\$676	\$1,200	\$1,200	0.00%
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$1,820	\$1,820	\$0	\$0	
Total - Comm of the Revenue	\$1,002,754	\$889,477	\$1,084,444	\$1,080,075	-0.40%
Assessors & Board of Equaliz					
Other Professional Services	\$295,000	\$6,558	\$288,439	\$0	-100.00%
Printing & Binding	\$0	\$0	\$0	\$0	
Other Operating Supplies	\$0	\$0	\$0	\$0	
Part Time Salaries & Wages	\$0	\$0	\$0	\$0	
Workers Compensation	\$0	\$0	\$0	\$0	
Advertising	\$0	\$0	\$0	\$2,500	
Board Member Compensation	\$0	\$0	\$0	\$5,500	
Total - Assessors	\$295,000	\$6,558	\$288,439	\$8,000	-97.23%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Treasurer					
Reg Salaries & Wages Treasurer	\$352,100	\$351,876	\$416,140	\$416,140	0.00%
OT Salaries & Wages	\$2,000	\$1,924	\$3,000	\$3,000	0.00%
Part Time Salaries & Wages	\$43,400	\$40,264	\$44,485	\$35,000	-21.32%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$34,163	\$29,039	\$35,467	\$34,742	-2.04%
VRS	\$49,620	\$41,899	\$51,477	\$58,676	13.98%
Hybrid VRS	\$0	\$1,374	\$0	\$0	
Medical Insurance	\$105,600	\$66,087	\$81,360	\$88,800	9.14%
Retiree Medical Insurance	\$15,000	\$21,867	\$22,000	\$22,000	0.00%
Dental Insurance	\$2,400	\$1,431	\$2,400	\$2,040	-15.00%
Retiree Dental Insurance	\$0	\$254	\$300	\$275	-8.33%
Retiree Drug Plan	\$4,400	\$5,239	\$5,000	\$5,600	12.00%
Group Life Insurance	\$5,260	\$4,583	\$5,451	\$5,961	9.36%
Long Term Disability	\$700	\$483	\$827	\$787	-4.84%
Workers Compensation	\$400	\$317	\$400	\$350	-12.50%
Cell Phone Allowance	\$480	\$480	\$480	\$480	0.00%
Other Professional Services	\$3,565	\$3,436	\$55,000	\$25,000	-54.55%
Repairs & Maintenance	\$250	\$0	\$500	\$500	0.00%
Maintenance Service Contracts	\$1,800	\$1,694	\$2,150	\$2,150	0.00%
Printing & Binding	\$19,000	\$12,475	\$21,200	\$21,200	0.00%
Advertising	\$4,000	\$3,247	\$4,000	\$4,000	0.00%
Services from Other Govts	\$0	\$0	\$3,000	\$1,900	-36.67%
Postal Service	\$40,000	\$36,348	\$44,000	\$44,000	0.00%
Telecommunication	\$1,600	\$761	\$1,600	\$1,600	0.00%
Equipment Lease/Rental	\$10,100	\$10,090	\$9,000	\$10,100	12.22%
Mileage	\$500	\$0	\$1,000	\$1,000	0.00%
Parking Passes	\$1,520	\$1,520	\$1,520	\$0	-100.00%
Subsistence & Lodging	\$0	\$0	\$1,500	\$1,500	0.00%
Convention & Education	\$750	\$440	\$2,250	\$2,250	0.00%
Dues & Association Memberships	\$1,100	\$1,025	\$600	\$600	0.00%
Court Fees	\$21,500	\$21,220	\$23,000	\$18,000	-21.74%
Banking Service Fees	\$43,900	\$33,588	\$22,000	\$30,000	36.36%
Office Supplies	\$4,000	\$1,425	\$3,427	\$4,000	16.72%
Books & Subscriptions	\$950	\$888	\$1,430	\$1,430	0.00%
Machinery & Equipment Add	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$573	\$0	-100.00%
EDP Software Additions	\$0	\$0	\$200	\$200	0.00%
Bond Fiscal Agent Fees	\$35,000	\$38,788	\$35,000	\$35,000	0.00%
Total - Treasurer	\$805,058	\$734,063	\$901,737	\$878,281	-2.60%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Finance					
Reg Salaries & Wages Finance	\$535,200	\$520,256	\$547,220	\$539,035	-1.50%
OT Salaries & Wages	\$0	\$9,473	\$0	\$0	
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$40,943	\$39,781	\$41,862	\$41,236	-1.50%
VRS	\$66,210	\$59,988	\$67,691	\$76,004	12.28%
Hybrid VRS	\$0	\$3,283	\$0	\$0	
Medical Insurance	\$105,600	\$71,531	\$101,360	\$88,800	-12.39%
Retiree Medical Insurance	\$2,000	\$5,489	\$10,000	\$10,000	0.00%
Dental Insurance	\$2,400	\$1,484	\$2,400	\$1,785	-25.63%
Retiree Drug Plan	\$900	\$3,143	\$950	\$3,300	247.37%
Health Savings Employer	\$0	\$0	\$0	\$0	
Group Life Insurance	\$7,020	\$6,701	\$7,169	\$7,623	6.33%
Long Term Disability	\$300	\$553	\$571	\$632	10.68%
Workers Compensation	\$500	\$471	\$500	\$450	-10.00%
Cell Phone Allowance	\$480	\$360	\$480	\$960	100.00%
Other Professional Services	\$25,200	\$21,600	\$26,600	\$24,400	-8.27%
Printing & Binding	\$348	\$348	\$500	\$500	0.00%
Advertising	\$0	(\$89)	\$0	\$0	
Postal Service	\$700	\$274	\$500	\$420	-16.00%
Telecommunication	\$1,100	\$716	\$1,900	\$600	-68.42%
Equipment Lease/Rental	\$1,400	\$1,350	\$1,800	\$1,380	-23.33%
Space Lease/Rental	\$500	\$0	\$500	\$0	-100.00%
Mileage	\$1,300	\$626	\$1,500	\$1,000	-33.33%
Parking Passes	\$1,520	\$1,520	\$1,520	\$0	-100.00%
Subsistence & Lodging	\$1,000	\$662	\$2,000	\$2,000	0.00%
Convention & Education	\$2,500	\$2,245	\$5,500	\$5,500	0.00%
Dues & Association Memberships	\$577	\$444	\$825	\$845	2.42%
Office Supplies	\$4,496	\$4,422	\$6,500	\$5,500	-15.38%
Books & Subscriptions	\$30	\$30	\$250	\$250	0.00%
Other Operating Supplies	\$164	\$164	\$0	\$0	
EDP Equipment Replace	\$304	\$304	\$0	\$0	
Furniture & Fixture Add	\$2,681	\$2,680	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$4,200	\$0	-100.00%
EDP Software Add	\$0	\$0	\$0	\$0	
Total - Finance	\$805,373	\$759,809	\$834,298	\$812,220	-2.65%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Information Technology					
Reg Salaries & Wages IT	\$560,200	\$568,141	\$583,270	\$572,463	-1.85%
OT Salaries & Wages	\$12,700	\$15,129	\$12,700	\$22,633	78.21%
Part Time Salaries & Wages	\$0	\$2,543	\$2,800	\$20,600	635.71%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$43,827	\$43,131	\$45,806	\$47,101	2.83%
VRS	\$69,300	\$68,553	\$72,150	\$80,717	11.87%
Hybrid VRS	\$0	\$1,002	\$0	\$0	
Medical Insurance	\$105,600	\$93,003	\$101,360	\$111,000	9.51%
Retiree Medical Insurance	\$2,200	\$2,244	\$2,200	\$2,200	0.00%
Dental Insurance	\$2,400	\$2,035	\$2,400	\$2,805	16.88%
Retiree Drug Plan	\$900	\$1,048	\$900	\$1,100	22.22%
Health Savings Employer	\$2,000	\$0	\$2,000	\$0	-100.00%
Group Life Insurance	\$7,340	\$7,366	\$7,641	\$9,912	29.72%
Long Term Disability	\$0	\$591	\$583	\$1,588	172.38%
Workers Compensation	\$450	\$465	\$450	\$605	34.44%
Cell Phone Allowance	\$2,880	\$4,160	\$2,880	\$4,320	50.00%
Other Professional Services	\$31,629	\$29,739	\$102,398	\$75,000	-26.76%
Repairs & Maintenance	\$4,343	\$4,342	\$20,000	\$25,000	25.00%
Maintenance Service Contracts	\$690,654	\$690,935	\$801,600	\$887,000	10.65%
Advertising	\$0	\$0	\$0	\$0	
Postal Service	\$76	\$81	\$100	\$100	0.00%
Telecommunication	\$43,285	\$41,303	\$49,500	\$80,222	62.06%
Equipment Lease/Rental	\$0	\$0	\$0	\$0	
Mileage	\$20	\$20	\$460	\$104	-77.39%
Fares	\$0	\$0	\$0	\$0	
Parking Passes	\$1,216	\$1,216	\$2,736	\$0	-100.00%
Subsistence & Lodging	\$2,030	\$2,030	\$330	\$702	112.73%
Convention & Education	\$9,319	\$9,318	\$9,800	\$10,362	5.73%
Dues & Association Memberships	\$1,051	\$1,051	\$1,400	\$1,400	0.00%
Office Supplies	\$2,008	\$2,008	\$2,500	\$2,500	0.00%
Books & Subscriptions	\$287	\$286	\$350	\$350	0.00%
Other Operating Supplies	\$9,617	\$7,682	\$3,370	\$5,500	63.20%
EDP Equipment Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Add	\$0	\$0	\$0	\$0	
Communications Equipment Add	\$113,000	\$115,307	\$0	\$0	
EDP Equipment Add	\$60	\$60	\$22,000	\$0	-100.00%
EDP Software Add	\$10,186	\$10,185	\$0	\$0	
Total - Information Technology	\$1,728,578	\$1,724,974	\$1,853,684	\$1,965,284	6.02%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Safety & Risk Management					
Reg Salaries & Wages RiskManag	\$53,000	\$52,061	\$60,560	\$70,325	16.12%
Part Time Salaries & Wages	\$0	\$0	\$0	\$0	
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$5,360	\$3,945	\$4,634	\$5,380	16.10%
VRS	\$8,660	\$5,278	\$7,491	\$9,916	32.37%
Hybrid VRS	\$0	\$786	\$0	\$0	
Medical Insurance	\$8,200	\$6,510	\$12,670	\$11,100	-12.39%
Dental Insurance	\$300	\$212	\$300	\$255	-15.00%
Group Life Insurance	\$920	\$642	\$793	\$997	25.73%
Long Term Disability	\$0	\$289	\$357	\$403	12.89%
Workers Compensation	\$100	\$40	\$100	\$100	0.00%
Health Services	\$5,000	\$1,258	\$5,000	\$5,000	0.00%
Other Professional Services	\$6,000	\$608	\$6,000	\$5,000	-16.67%
Telecommunication	\$600	\$714	\$600	\$600	0.00%
Parking Passes	\$152	\$152	\$152	\$0	-100.00%
Subsistence & Lodging	\$1,500	\$401	\$1,500	\$1,500	0.00%
Convention & Education	\$10,000	\$8,378	\$8,000	\$3,500	-56.25%
Dues & Association Memberships	\$200	\$0	\$800	\$800	0.00%
Office Supplies	\$250	\$108	\$0	\$1,000	
Motor Fuels	\$500	\$0	\$500	\$500	0.00%
Uniforms & Wearing Apparel	\$750	\$0	\$750	\$750	0.00%
Books & Subscriptions	\$1,000	\$0	\$1,000	\$1,000	0.00%
Education & Rec Supplies	\$2,550	\$0	\$2,200	\$2,200	0.00%
Other Operating Supplies	\$500	\$0	\$500	\$500	0.00%
Promotional Materials	\$2,000	\$24	\$2,000	\$2,000	0.00%
Total - Safety & Risk Management	\$107,542	\$81,407	\$115,907	\$122,826	5.97%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Insurance & Non-Departmental					
Unemployment Insurance Pgm	\$1,058	\$0	\$20,000	\$10,000	-50.00%
Disability Insurance Premium	\$10,000	\$0	\$12,000	\$0	-100.00%
Workers Compensation	\$0	\$0	\$0	\$0	
Payment for Health Premium	\$0	\$0	\$0	\$0	
Other Professional Services	\$12,915	\$0	\$40,500	\$40,000	-1.23%
Boiler Insurance	\$8,000	\$7,959	\$8,000	\$8,000	0.00%
Fire Insurance Real/Pers Prop	\$140,000	\$134,103	\$140,000	\$125,000	-10.71%
No Fault Property Damage	\$20,000	\$17,887	\$30,000	\$30,000	0.00%
Motor Vehicle Insurance	\$170,000	\$149,234	\$150,000	\$150,000	0.00%
Surety Bond/Crime Insurance	\$6,000	\$4,275	\$6,000	\$4,000	-33.33%
Local Government Liability	\$228,000	\$236,544	\$239,000	\$215,000	-10.04%
General Liability	\$70,000	\$68,615	\$80,000	\$75,000	-6.25%
Worker's Compensation	\$0	\$0	\$0	\$0	
Cyber Liability	\$0	\$0	\$0	\$15,000	
Fireman Accidental Death Ins	\$7,000	\$6,328	\$7,000	\$7,000	0.00%
Payment of Insurance Deductibl	\$5,000	\$0	\$3,000	\$10,000	233.33%
Line of Duty Insurance	\$220,000	\$223,820	\$230,000	\$272,000	18.26%
Total - Insurance	\$897,973	\$848,765	\$965,500	\$961,000	-0.47%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Information Officer					
Reg Salaries & Wages PIO	\$0	\$0	\$61,570	\$60,334	-2.01%
FICA Benefits	\$0	\$0	\$4,156	\$4,616	11.07%
VRS	\$0	\$0	\$7,616	\$8,507	11.70%
Hybrid VRS	\$0	\$0	\$0	\$0	
Medical Insurance	\$0	\$0	\$12,670	\$11,100	-12.39%
Dental Insurance	\$0	\$0	\$300	\$255	-15.00%
Group Life Insurance	\$0	\$0	\$807	\$847	4.96%
Long Term Disability	\$0	\$0	\$363	\$343	-5.51%
Unemployment PIO	\$0	\$0	\$0	\$0	
Workers Compensation	\$0	\$0	\$100	\$50	-50.00%
Cell Phone Allowance	\$0	\$0	\$480	\$480	0.00%
Maintenance Service Contracts	\$0	\$0	\$0	\$0	
Printing & Binding	\$0	\$0	\$0	\$0	
Advertising	\$0	\$0	\$1,500	\$1,500	0.00%
Postal Service	\$0	\$0	\$500	\$500	0.00%
Telecommunication	\$0	\$0	\$500	\$500	0.00%
Mileage	\$0	\$0	\$250	\$250	0.00%
Fares	\$0	\$0	\$0	\$0	
Parking Passes	\$0	\$0	\$0	\$0	
Subsistence & Lodging	\$0	\$0	\$500	\$500	0.00%
Convention & Education	\$0	\$0	\$466	\$500	7.30%
Dues & Association Memberships	\$0	\$0	\$0	\$0	
Office Supplies	\$0	\$0	\$400	\$400	0.00%
Books & Subscriptions	\$0	\$0	\$1,034	\$0	-100.00%
Other Operating Supplies	\$0	\$0	\$0	\$0	
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
Communications Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$0	
EDP Software Replace	\$0	\$0	\$0	\$900	
EDP Equipment Add	\$0	\$0	\$0	\$0	
EDP Software Additions	\$0	\$0	\$0	\$0	
Total - PIO	\$0	\$0	\$93,212	\$91,582	-1.75%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Voter Registrar					
Reg Salaries & Wages Registrar	\$103,100	\$103,332	\$115,800	\$155,795	34.54%
OT Salaries & Wages	\$0	\$0	\$500	\$500	0.00%
Part Time Salaries & Wages	\$34,300	\$41,212	\$40,000	\$40,000	0.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$10,511	\$10,682	\$11,957	\$15,017	25.59%
VRS	\$12,750	\$12,467	\$14,324	\$21,967	53.36%
Hybrid VRS	\$0	\$258	\$0	\$0	
Medical Insurance	\$26,400	\$20,330	\$25,340	\$33,300	31.41%
Retiree Medical Insurance	\$5,000	\$5,160	\$5,000	\$5,000	0.00%
Dental Insurance	\$600	\$424	\$600	\$255	-57.50%
Group Life Insurance	\$1,350	\$1,348	\$1,517	\$1,724	13.65%
Long Term Disability	\$0	\$152	\$209	\$250	19.62%
Unemployment Registrar	\$0	\$0	\$0	\$0	
Workers Compensation	\$100	\$114	\$100	\$100	0.00%
Legal Services	\$0	\$0	\$0	\$0	
Other Professional Services	\$12,000	\$9,813	\$10,193	\$10,000	-1.89%
Temporary Help Service Fees	\$24,000	\$18,370	\$30,000	\$50,000	66.67%
Repairs & Maintenance	\$1,000	\$160	\$1,807	\$0	-100.00%
Maintenance Service Contracts	\$11,000	\$8,820	\$11,000	\$68,100	519.09%
Printing & Binding	\$13,000	\$7,431	\$18,000	\$20,000	11.11%
Advertising	\$200	\$180	\$1,000	\$1,000	0.00%
Board Member Compensation	\$0	\$0	\$0	\$0	
Postal Service	\$6,000	\$5,773	\$4,000	\$10,000	150.00%
Telecommunication	\$1,800	\$1,685	\$1,900	\$1,900	0.00%
Equipment Lease/Rental	\$1,000	\$387	\$1,200	\$1,500	25.00%
Mileage	\$1,200	\$539	\$1,200	\$1,500	25.00%
Parking Passes	\$1,064	\$1,064	\$1,064	\$0	-100.00%
Convention & Education	\$2,000	\$2,561	\$2,000	\$3,000	50.00%
Dues & Association Memberships	\$625	\$320	\$625	\$625	0.00%
Office Supplies	\$2,500	\$2,457	\$3,500	\$2,500	-28.57%
Other Operating Supplies	\$3,000	\$1,171	\$2,000	\$2,000	0.00%
Environmental Mgmt Supplies	\$0	\$0	\$0	\$0	
Machinery & Equipment Replace	\$30,200	\$29,058	\$30,000	\$0	-100.00%
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
Machinery & Equipment Add	\$3,500	\$191	\$0	\$23,500	
Total - Voter Registrar	\$308,200	\$285,458	\$334,836	\$469,533	40.23%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Circuit Court					
Reg Salaries & Wages CircCourt	\$71,900	\$71,919	\$73,323	\$71,123	-3.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$5,500	\$5,522	\$5,609	\$5,441	-3.00%
VRS	\$8,810	\$8,794	\$9,070	\$10,028	10.56%
Medical Insurance	\$7,600	\$0	\$7,600	\$0	-100.00%
Retiree Medical Insurance	\$0	\$865	\$0	\$1,500	
Dental Insurance	\$0	\$0	\$0	\$255	
Retiree Drug Plan	\$0	\$466	\$0	\$1,100	
Group Life Insurance	\$940	\$931	\$961	\$1,009	4.99%
Workers Compensation	\$100	\$65	\$100	\$65	-35.00%
Printing & Binding	\$100	\$0	\$400	\$400	0.00%
Services from Other Govts	\$8,000	\$0	\$8,000	\$5,000	-37.50%
Postal Service	\$400	\$122	\$300	\$300	0.00%
Telecommunication	\$2,500	\$2,345	\$2,500	\$2,500	0.00%
Equipment Lease/Rental	\$2,000	\$1,650	\$2,000	\$2,000	0.00%
Land Lease/Rental	\$0	\$0	\$0	\$0	#DIV/0!
Convention & Education	\$0	\$0	\$0	\$3,000	
Office Supplies	\$1,500	\$1,304	\$1,500	\$1,500	0.00%
Books & Subscriptions	\$1,000	\$180	\$1,000	\$1,000	0.00%
Total - Circuit Court	\$110,350	\$94,162	\$112,363	\$106,221	-5.47%

General Fund Line Item Details June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
General District Court					
Legal Services	\$3,000	\$2,280	\$3,000	\$3,000	0.00%
Repairs & Maintenance	\$500	\$0	\$500	\$500	0.00%
Maintenance Service Contracts	\$2,600	\$53	\$3,600	\$3,600	0.00%
Postal Service	\$0	\$0	\$0	\$0	
Telecommunication	\$3,500	\$3,226	\$2,500	\$2,500	0.00%
Surety Bond/Crime Insurance	\$700	\$0	\$0	\$0	
Equipment Lease/Rental	\$10,300	\$7,594	\$10,300	\$10,300	0.00%
Convention & Education	\$2,000	\$1,107	\$2,000	\$2,000	0.00%
Office Supplies	\$3,900	\$3,106	\$3,600	\$2,200	-38.89%
Books & Subscriptions	\$2,200	\$1,743	\$2,200	\$2,200	0.00%
Total - GDC	\$28,700	\$19,109	\$27,700	\$26,300	-5.05%
Special Magistrate					
Services from Other Govts	\$3,000	\$0	\$3,000	\$3,000	0.00%
Total - Special Magistrate	\$3,000	\$0	\$3,000	\$3,000	0.00%
J&DR Court					
Legal Services	\$1,160	\$0	\$1,160	\$1,160	0.00%
Other Professional Services	\$1,000	\$977	\$1,000	\$1,000	0.00%
Telecommunication	\$3,300	\$3,149	\$3,300	\$3,300	0.00%
Equipment Lease/Rental	\$7,500	\$6,753	\$7,500	\$7,800	4.00%
Convention & Education	\$2,000	\$1,819	\$2,000	\$2,000	0.00%
Dues & Association Memberships	\$600	\$235	\$600	\$600	0.00%
Office Supplies	\$1,400	\$1,074	\$1,400	\$1,400	0.00%
Books & Subscriptions	\$2,500	\$1,183	\$2,500	\$2,500	0.00%
Other Operating Supplies	\$1,000	\$809	\$1,000	\$1,000	0.00%
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
Total - J&DR Court	\$20,460	\$15,998	\$20,460	\$20,760	1.47%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Clerk of Circuit Court					
Reg Salaries & Wages ClerkCirc	\$456,900	\$445,566	\$475,550	\$457,147	-3.87%
OT Salaries & Wages	\$5,000	\$0	\$5,000	\$0	-100.00%
Part Time Salaries & Wages	\$76,010	\$37,780	\$61,100	\$45,000	-26.35%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Hybrid Disability Salaries & W	\$0	\$0	\$0	\$0	
FICA Benefits	\$41,150	\$36,473	\$41,436	\$38,797	-6.37%
VRS	\$56,510	\$47,460	\$58,826	\$64,458	9.57%
Hybrid VRS	\$0	\$6,356	\$7,316	\$0	-100.00%
Medical Insurance	\$132,000	\$60,692	\$126,700	\$111,000	-12.39%
Retiree Medical Insurance	\$7,500	\$17,194	\$20,000	\$20,000	0.00%
Dental Insurance	\$3,000	\$1,908	\$3,000	\$2,040	-32.00%
Retiree Dental Insurance	\$300	\$148	\$300	\$275	-8.33%
Retiree Drug Plan	\$4,400	\$4,910	\$5,000	\$5,000	0.00%
Health Savings Employer	\$0	\$2,600	\$0	\$0	
Group Life Insurance	\$5,980	\$5,699	\$6,230	\$6,487	4.13%
Long Term Disability	\$0	\$1,357	\$1,493	\$1,387	-7.10%
Unemployment Clerk Court	\$0	\$0	\$0	\$0	
Workers Compensation	\$500	\$386	\$500	\$400	-20.00%
Cell Phone Allowance	\$0	\$0	\$0	\$0	
Legal Services	\$750	\$0	\$750	\$250	-66.67%
Other Professional Services	\$15,000	\$15,374	\$20,000	\$15,500	-22.50%
Repairs & Maintenance	\$250	\$221	\$250	\$250	0.00%
Maintenance Service Contracts	\$12,978	\$4,498	\$22,000	\$20,000	-9.09%
Printing & Binding	\$4,500	\$4,451	\$500	\$3,500	600.00%
Postal Service	\$6,600	\$5,625	\$6,600	\$8,215	24.47%
Telecommunication	\$3,200	\$6,153	\$3,200	\$3,200	0.00%
Equipment Lease/Rental	\$10,000	\$9,874	\$10,000	\$10,000	0.00%
Mileage	\$665	\$170	\$665	\$0	-100.00%
Subsistence & Lodging	\$500	\$526	\$500	\$0	-100.00%
Convention & Education	\$500	\$0	\$500	\$0	-100.00%
Dues & Association Memberships	\$595	\$0	\$595	\$395	-33.61%
Office Supplies	\$12,000	\$5,278	\$8,005	\$7,055	-11.87%
Other Operating Supplies	\$2,500	\$443	\$2,500	\$2,500	0.00%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$995	\$0	-100.00%
EDP Equipment Add	\$0	\$7,022	\$0	\$0	
EDP Software Additions	\$7,022	\$0	\$0	\$0	
Total - Clerk of Circuit Court	\$866,310	\$728,165	\$889,511	\$822,856	-7.49%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Sheriff					
Reg Salaries & Wages Sheriff	\$1,180,100	\$1,178,450	\$1,244,483	\$1,269,575	2.02%
OT Salaries & Wages	\$27,500	\$20,313	\$27,500	\$27,500	0.00%
OT Special Salaries & Wages	\$17,000	\$21,575	\$17,000	\$17,000	0.00%
Part Time Salaries & Wages	\$258,992	\$268,236	\$257,275	\$260,000	1.06%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$113,494	\$109,151	\$118,309	\$120,417	1.78%
VRS	\$145,970	\$145,621	\$153,943	\$179,010	16.28%
Medical Insurance	\$313,600	\$311,766	\$301,410	\$255,300	-15.30%
Retiree Medical Insurance	\$28,000	\$27,326	\$22,000	\$22,000	0.00%
Dental Insurance	\$6,900	\$5,342	\$6,900	\$5,610	-18.70%
Retiree Dental Insurance	\$800	\$509	\$500	\$550	10.00%
Retiree Drug Plan	\$1,100	\$1,048	\$1,000	\$1,100	10.00%
Health Savings Employer	\$4,000	\$3,900	\$3,000	\$0	-100.00%
Group Life Insurance	\$15,440	\$15,422	\$15,905	\$17,463	9.80%
Workers Compensation	\$33,000	\$32,613	\$32,000	\$35,000	9.38%
Cell Phone Allowance	\$2,400	\$1,440	\$2,400	\$2,400	0.00%
Other Professional Services	\$1,500	\$1,080	\$1,800	\$1,800	0.00%
Repairs & Maintenance	\$0	\$0	\$0	\$0	
Maintenance Service Contracts	\$2,530	\$1,381	\$2,530	\$2,530	0.00%
Printing & Binding	\$2,125	\$2,027	\$2,300	\$2,500	8.70%
Advertising	\$315	\$0	\$315	\$315	0.00%
Services from Other Govts	\$4,500	\$2,750	\$4,500	\$4,500	0.00%
Postal Service	\$4,500	\$4,461	\$4,500	\$4,500	0.00%
Telecommunication	\$10,500	\$8,395	\$8,000	\$13,000	62.50%
Equipment Lease/Rental	\$3,310	\$2,439	\$3,310	\$3,310	0.00%
Mileage	\$200	\$0	\$200	\$200	0.00%
Subsistence & Lodging	\$600	\$1,085	\$600	\$600	0.00%
Convention & Education	\$1,500	\$695	\$2,500	\$3,000	20.00%
Other Youth Programs	\$1,800	\$635	\$1,800	\$1,800	0.00%
Dues & Association Memberships	\$1,300	\$1,300	\$1,500	\$1,500	0.00%
Office Supplies	\$3,000	\$2,096	\$3,000	\$3,000	0.00%
Motor Fuels	\$29,500	\$28,874	\$33,000	\$33,000	0.00%
Vehicle & Power Equip Supplies	\$13,000	\$11,814	\$12,954	\$15,000	15.79%
Police Supplies	\$11,000	\$27,810	\$14,500	\$9,500	-34.48%
Uniforms & Wearing Apparel	\$13,000	\$11,668	\$17,500	\$12,500	-28.57%
Books & Subscriptions	\$1,500	\$1,409	\$1,800	\$2,000	11.11%
Other Operating Supplies	\$1,100	\$374	\$1,100	\$1,100	0.00%
Regional Justice Academy	\$13,000	\$12,714	\$14,000	\$14,500	3.57%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Replace	\$65,000	\$64,838	\$62,996	\$80,000	26.99%
EDP Equipment Replace	\$175	\$88	\$0	\$0	
Total - Sheriff	\$2,333,251	\$2,330,646	\$2,398,330	\$2,423,080	1.03%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
J&DR Court Services Unit					
Other Joint Payments	\$116,478	\$108,340	\$118,274	\$118,274	0.00%
Total - J&DR CSU	\$116,478	\$116,478	\$118,274	\$118,274	0.00%
Juries					
Other Professional Services	\$5,000	\$0	\$3,000	\$3,000	0.00%
Jury Comp - State	\$25,000	\$28,530	\$25,000	\$25,000	0.00%
Subsistence & Lodging	\$1,500	\$1,276	\$1,500	\$1,500	0.00%
Subsistence & Lodging CA	\$500	\$31	\$500	\$500	0.00%
Total - Juries	\$32,000	\$29,836	\$30,000	\$30,000	0.00%
Court Appointed Atty					
Legal Services	\$12,000	\$960	\$10,000	\$10,000	0.00%
Total - Court Appointed Atty	\$12,000	\$960	\$10,000	\$10,000	0.00%
Drug Court - City Expenses					
Land Lease / Rental	\$0	\$0	\$7,500	\$30,000	300.00%
Total - Drug Court - City Exp	\$0	\$0	\$7,500	\$30,000	300.00%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Commonwealth's Attorney					
Reg Salaries & Wages ComAttny	\$957,100	\$940,825	\$1,056,490	\$1,045,929	-1.00%
Part Time Salaries & Wages	\$26,208	\$22,612	\$26,208	\$26,000	-0.79%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$75,223	\$71,921	\$76,539	\$82,003	7.14%
VRS	\$118,393	\$108,754	\$130,686	\$147,476	12.85%
Hybrid VRS	\$0	\$6,145	\$0	\$0	
Medical Insurance	\$129,104	\$112,227	\$174,531	\$155,400	-10.96%
Retiree Medical Insurance	\$1,800	\$2,292	\$2,200	\$2,200	0.00%
Dental Insurance	\$3,900	\$3,127	\$4,200	\$3,570	-15.00%
Retiree Dental Insurance	\$300	\$0	\$300	\$275	-8.33%
Retiree Drug Plan	\$850	\$1,513	\$950	\$2,200	131.58%
Health Savings Employer	\$0	\$0	\$0	\$0	
Group Life Insurance	\$12,530	\$12,243	\$13,840	\$14,387	3.95%
Long Term Disability	\$700	\$1,531	\$1,552	\$2,146	38.27%
Workers Compensation	\$1,000	\$863	\$1,000	\$1,000	0.00%
Other Professional Services	\$450	\$1,031	\$450	\$450	0.00%
Temporary Help Service Fees	\$0	\$0	\$0	\$0	
Maintenance Service Contracts	\$900	\$1,238	\$900	\$900	0.00%
Electrical Service	\$0	\$0	\$0	\$0	
Postal Service	\$1,140	\$1,129	\$1,600	\$1,600	0.00%
Telecommunication	\$3,300	\$3,765	\$5,500	\$5,500	0.00%
Equipment Lease/Rental	\$6,260	\$6,776	\$6,100	\$7,100	16.39%
Mileage	\$1,700	\$1,291	\$1,700	\$1,700	0.00%
Parking Passes	\$3,191	\$3,191	\$3,191	\$0	-100.00%
Subsistence & Lodging	\$6,000	\$10,298	\$8,500	\$11,000	29.41%
Convention & Education	\$5,500	\$1,534	\$3,350	\$2,500	-25.37%
Witness Expenses	\$4,485	\$4,484	\$1,500	\$2,000	33.33%
Dues & Association Memberships	\$6,465	\$6,215	\$6,700	\$6,700	0.00%
Office Supplies	\$13,300	\$13,156	\$10,500	\$9,000	-14.29%
Books & Subscriptions	\$7,200	\$7,286	\$7,000	\$7,000	0.00%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$175	\$0	\$0	
EDP Software Add	\$60,696	\$28,882	\$30,963	\$0	-100.00%
Total - Commonwealth's Atty	\$1,447,695	\$1,374,503	\$1,576,450	\$1,538,036	-2.44%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Police Department					
Reg Salaries & Wages Police	\$4,259,600	\$4,236,567	\$4,504,489	\$4,514,590	0.22%
OT Salaries & Wages	\$210,000	\$281,399	\$210,000	\$230,000	9.52%
OT Special Salaries & Wages	\$60,000	\$27,925	\$60,000	\$30,000	-50.00%
Part Time Salaries & Wages	\$142,000	\$148,572	\$146,000	\$107,985	-26.04%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Compensatory Salaries & Wages	\$10,686	\$7,577	\$10,000	\$10,000	0.00%
OT Regular Salaries & Wages	\$125,000	\$153,722	\$125,000	\$125,000	0.00%
Holiday Salaries & Wages	\$50,000	\$42,584	\$50,000	\$50,000	0.00%
FICA Benefits	\$372,090	\$368,278	\$390,570	\$387,669	-0.74%
VRS	\$526,920	\$515,373	\$557,206	\$636,557	14.24%
Hybrid VRS	\$0	\$361	\$0	\$0	
Medical Insurance	\$1,021,400	\$922,889	\$926,270	\$932,400	0.66%
Retiree Medical Insurance	\$225,000	\$207,998	\$225,000	\$225,000	0.00%
Dental Insurance	\$24,150	\$18,103	\$24,300	\$20,910	-13.95%
Retiree Dental Insurance	\$4,600	\$4,202	\$4,600	\$4,600	0.00%
Retiree Drug Plan	\$15,500	\$17,874	\$15,500	\$19,000	22.58%
Health Savings Employer	\$7,000	\$0	\$7,000	\$0	-100.00%
Group Life Insurance	\$55,820	\$54,616	\$57,520	\$64,996	13.00%
Long Term Disability	\$250	\$213	\$212	\$416	96.23%
Line of Duty	\$69,200	\$60,550	\$80,000	\$50,000	-37.50%
Unemployment PD	\$0	\$0	\$0	\$0	
Workers Compensation	\$110,000	\$104,021	\$110,000	\$110,000	0.00%
Clothing Allowance	\$18,000	\$11,600	\$18,000	\$18,000	0.00%
Cell Phone Allowance	\$7,800	\$6,840	\$7,800	\$7,800	0.00%
Health Services	\$21,324	\$17,501	\$20,900	\$20,900	0.00%
Other Professional Services	\$61,820	\$61,757	\$86,608	\$81,400	-6.01%
Repairs & Maintenance	\$65,000	\$64,948	\$71,000	\$65,000	-8.45%
Maintenance Service Contracts	\$31,820	\$31,805	\$34,340	\$32,912	-4.16%
Printing & Binding	\$13,660	\$13,520	\$10,000	\$10,000	0.00%
Advertising	\$1,632	\$1,632	\$1,250	\$3,350	168.00%
Services from Other Govts	\$10,000	\$9,712	\$12,000	\$12,000	0.00%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Informant Payments	\$4,667	\$4,666	\$8,000	\$8,000	0.00%
Postal Service	\$7,500	\$6,918	\$6,500	\$7,000	7.69%
Telecommunication	\$131,616	\$142,991	\$135,000	\$145,000	7.41%
Equipment Lease/Rental	\$29,705	\$29,694	\$24,000	\$30,000	25.00%
Mileage	\$0	\$0	\$0	\$0	
Fares	\$710	\$707	\$1,800	\$1,800	0.00%
Parking Passes	\$15,955	\$15,955	\$15,955	\$0	-100.00%
Subsistence & Lodging	\$12,622	\$12,571	\$11,000	\$18,500	68.18%
Convention & Education	\$26,415	\$25,906	\$27,052	\$31,315	15.76%
Visitor Accommodation	\$5,300	\$5,383	\$4,000	\$4,000	0.00%
Other Youth Programs	\$5,400	\$5,399	\$8,300	\$8,300	0.00%
Dues & Association Memberships	\$5,275	\$5,273	\$3,995	\$5,100	27.66%
Office Supplies	\$26,500	\$26,310	\$31,630	\$30,000	-5.15%
Motor Fuels	\$90,311	\$90,072	\$105,000	\$100,000	-4.76%
Vehicle & Power Equip Supplies	\$20,000	\$19,999	\$25,000	\$25,000	0.00%
Police Supplies	\$133,278	\$127,303	\$109,300	\$135,000	23.51%
Uniforms & Wearing Apparel	\$64,294	\$63,815	\$65,944	\$60,000	-9.01%
Books & Subscriptions	\$1,000	\$940	\$1,000	\$1,000	0.00%
Other Operating Supplies	\$21,243	\$21,054	\$15,300	\$25,000	63.40%
Regional Justice Academy	\$37,000	\$36,999	\$35,799	\$37,000	3.35%
Furniture & Fixture Replace	\$600	\$593	\$14,944	\$10,000	-33.08%
Motor Vehicle & Equip Replace	\$166,090	\$165,792	\$249,400	\$182,186	-26.95%
EDP Equipment Replace	\$5,100	\$4,800	\$0	\$0	
EDP Software Replace	\$4,850	\$4,400	\$6,337	\$5,440	-14.15%
EDP Equipment Add	\$400	\$400	\$9,413	\$0	-100.00%
EDP Software Add	\$0	\$0	\$0	\$0	
Improvements Add	\$0	\$0	\$0	\$12,920	
Total - Police	\$8,336,103	\$8,210,078	\$8,680,234	\$8,653,046	-0.31%

General Fund Line Item Details

June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Fire Department					
Reg Salaries & Wages Fire	\$2,521,800	\$2,522,845	\$2,678,993	\$2,780,805	3.80%
OT Salaries & Wages	\$270,000	\$271,121	\$231,000	\$235,000	1.73%
Part Time Salaries & Wages	\$50,600	\$93,369	\$52,000	\$53,560	3.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Compensatory Salaries & Wages	\$100,000	\$111,425	\$100,000	\$110,000	10.00%
OT Regular Salaries & Wages	\$0	\$8,769	\$1,000	\$9,000	800.00%
Holiday Salaries & Wages	\$76,380	\$105,344	\$100,000	\$85,000	-15.00%
FICA Benefits	\$223,243	\$232,400	\$238,910	\$250,412	4.81%
VRS	\$307,630	\$308,735	\$331,391	\$392,094	18.32%
Medical Insurance	\$594,000	\$495,496	\$502,820	\$532,800	5.96%
Retiree Medical Insurance	\$200,000	\$190,244	\$200,000	\$200,000	0.00%
Dental Insurance	\$13,500	\$9,423	\$13,800	\$12,240	-11.30%
Retiree Dental Insurance	\$5,000	\$4,410	\$5,000	\$5,000	0.00%
Retiree Drug Plan	\$9,000	\$10,477	\$9,500	\$11,000	15.79%
Health Savings Employer	\$2,000	\$13,000	\$2,000	\$0	-100.00%
Group Life Insurance	\$32,580	\$32,695	\$34,205	\$39,000	14.02%
Workers Compensation	\$132,000	\$122,009	\$125,000	\$125,000	0.00%
Cell Phone Allowance	\$0	\$4,200	\$0	\$4,200	
Health Services	\$15,200	\$15,195	\$17,630	\$15,200	-13.78%
Other Professional Services	\$13,197	\$12,948	\$10,500	\$21,000	100.00%
Repairs & Maintenance	\$195,800	\$194,188	\$223,750	\$195,000	-12.85%
Maintenance Service Contracts	\$17,200	\$17,134	\$23,350	\$25,000	7.07%
Printing & Binding	\$3,160	\$3,301	\$3,500	\$2,000	-42.86%
Advertising	\$0	\$0	\$0	\$500	
Electrical Service	\$450	\$164	\$450	\$165	-63.33%
Postal Service	\$1,400	\$1,328	\$1,000	\$500	-50.00%
Telecommunication	\$50,840	\$57,805	\$60,500	\$56,300	-6.94%
Equipment Lease/Rental	\$0	\$0	\$0	\$0	
Mileage	\$0	\$0	\$500	\$500	0.00%
Parking Passes	\$8,967	\$8,967	\$8,967	\$0	-100.00%
Subsistence & Lodging	\$3,436	\$3,453	\$3,000	\$3,000	0.00%
Convention & Education	\$0	\$350	\$2,700	\$2,700	0.00%
Dues & Association Memberships	\$1,400	\$1,303	\$2,850	\$2,200	-22.81%
Office Supplies	\$13,300	\$13,157	\$11,500	\$11,500	0.00%
Linen Supplies	\$7,800	\$7,563	\$9,300	\$7,500	-19.35%
Motor Fuels	\$27,500	\$27,391	\$26,000	\$28,000	7.69%
Vehicle & Power Equip Supplies	\$19,264	\$18,597	\$23,257	\$25,000	7.49%
Uniforms & Wearing Apparel	\$40,300	\$38,749	\$49,000	\$48,000	-2.04%
Books & Subscriptions	\$4,500	\$4,396	\$4,500	\$4,500	0.00%
Other Operating Supplies	\$31,500	\$31,752	\$25,000	\$28,000	12.00%
Promotional Materials	\$4,500	\$4,455	\$4,500	\$4,000	-11.11%
Machinery & Equipment Replace	\$45,488	\$30,727	\$81,852	\$64,249	-21.51%
Furniture & Fixture Replace	\$0	\$0	\$0	\$15,000	
Communications Equip Replace	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Replace	\$29,717	\$29,717	\$37,743	\$0	-100.00%
EDP Equipment Replace	\$681	\$366	\$1,100	\$0	-100.00%
Machinery & Equipment Add	\$0	\$0	\$0	\$26,690	
Furniture & Fixture Add	\$0	\$0	\$28,800	\$0	-100.00%
Total - Fire	\$5,073,333	\$5,058,966	\$5,286,868	\$5,431,615	2.74%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Fire - Rescue					
EMS Council	\$7,500	\$7,500	\$8,416	\$8,416	0.00%
City Contribution	\$200,000	\$200,000	\$200,000	\$100,000	-50.00%
Fire - EMS					
Reg Salaries & Wages EMS	\$718,500	\$640,694	\$896,500	\$928,067	3.52%
OT Salaries & Wages	\$45,000	\$128,537	\$60,000	\$70,000	16.67%
Part Time Salaries & Wages	\$42,900	\$23,881	\$45,000	\$40,000	-11.11%
Bonus Salaries & Wages	\$0	\$0	\$62,500	\$0	-100.00%
Compensatory Salaries & Wages	\$25,000	\$8,281	\$25,000	\$25,000	0.00%
OT Regular Salaries & Wages	\$0	\$293	\$0	\$0	
Holiday Salaries & Wages	\$18,000	\$14,816	\$18,000	\$18,000	0.00%
FICA Benefits	\$72,675	\$59,598	\$84,686	\$82,702	-2.34%
VRS	\$101,240	\$77,645	\$110,897	\$130,857	18.00%
Hybrid VRS	\$0	\$288	\$0	\$0	
Medical Insurance	\$204,600	\$114,742	\$196,385	\$188,700	-3.91%
Retiree Medical Insurance	\$9,000	\$8,242	\$9,000	\$9,000	0.00%
Dental Insurance	\$4,650	\$1,929	\$4,650	\$4,590	-1.29%
Retiree Dental Insurance	\$300	\$254	\$300	\$275	-8.33%
Health Savings Employer	\$1,000	\$0	\$1,000	\$0	-100.00%
Group Life Insurance	\$10,740	\$8,253	\$11,480	\$12,766	11.20%
Long Term Disability	\$150	\$170	\$0	\$513	
Workers Compensation	\$38,000	\$32,442	\$38,000	\$38,000	0.00%
Cell Phone Allowance	\$0	\$0	\$0	\$0	
Health Services	\$11,100	\$10,426	\$9,200	\$10,000	8.70%
Other Professional Services	\$26,895	\$25,701	\$10,900	\$20,000	83.49%
FRS Volunteer Coordinator	\$0	\$0	\$20,000	\$20,000	0.00%
Temporary Help Service Fees	\$11,300	\$10,653	\$6,400	\$0	-100.00%
Repairs & Maintenance	\$35,900	\$34,899	\$30,000	\$30,000	0.00%
Maintenance Service Contracts	\$24,600	\$20,875	\$27,306	\$32,000	17.19%
Parking Passes	\$1,824	\$1,824	\$1,824	\$0	-100.00%
Convention & Education	\$0	\$0	\$7,703	\$500	-93.51%
EMS Service Collection Fees	\$44,400	\$44,387	\$52,000	\$54,000	3.85%
Medical & Laboratory Supplies	\$52,600	\$50,513	\$63,000	\$60,000	-4.76%
Motor Fuels	\$33,300	\$32,791	\$32,000	\$32,000	0.00%
Vehicle & Power Equip Supplies	\$3,000	\$2,561	\$4,700	\$2,600	-44.68%
Uniforms & Wearing Apparel	\$8,255	\$8,204	\$17,000	\$17,000	0.00%
Books & Subscriptions	\$200	\$186	\$1,500	\$1,500	0.00%
Other Operating Supplies	\$0	\$0	\$0	\$0	
Machinery & Equipment Replace	\$6,700	\$5,956	\$10,000	\$12,800	28.00%
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$0	
Machinery & Equipment Add	\$1,800	\$980	\$0	\$0	
Total - Fire EMS	\$1,553,629	\$1,370,022	\$1,856,931	\$1,840,870	-0.86%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Safety Radios					
Repairs & Maintenance	\$0	\$0	\$8,000	\$8,000	0.00%
Maintenance Service Contracts	\$129,307	\$129,307	\$135,773	\$137,668	1.40%
Services from Other Govts	\$314,213	\$314,213	\$329,924	\$346,421	5.00%
Equipment Lease/Rental	\$3,934	\$3,934	\$4,052	\$4,174	3.01%
Communications Equip Replace	\$5,000	\$4,944	\$5,680	\$12,000	111.27%
Communications Equipment Add	\$9,200	\$8,999	\$25,000	\$32,032	28.13%
EDP Software Additions	\$0	\$0	\$10,000	\$0	-100.00%
Total - Public Safety Radios	\$461,654	\$461,397	\$518,429	\$540,295	4.22%
Fire - HazMat					
OT Salaries & Wages	\$8,000	\$11,015	\$8,000	\$11,000	37.50%
OT Regular Salaries & Wages	\$5,000	\$0	\$5,000	\$12,500	150.00%
FICA Benefits	\$995	\$0	\$995	\$1,798	80.70%
Workers Compensation	\$500	\$502	\$500	\$500	0.00%
Health Services	\$8,000	\$6,530	\$8,500	\$9,000	5.88%
Repairs & Maintenance	\$2,026	\$722	\$5,550	\$7,300	31.53%
Medical & Laboratory Supplies	\$2,000	\$0	\$0	\$500	
Uniforms & Wearing Apparel	\$4,000	\$3,725	\$0	\$6,000	
Books & Subscriptions	\$1,200	\$495	\$950	\$1,700	78.95%
Other Operating Supplies	\$2,500	\$2,411	\$1,500	\$1,000	-33.33%
Machinery & Equipment Replace	\$2,774	\$2,470	\$0	\$11,250	
EDP Software Replace	\$0	\$0	\$0	\$0	
EDP Software Additions	\$0	\$0	\$0	\$0	
Fire - HazMat	\$36,995	\$27,870	\$30,995	\$62,548	101.80%

General Fund Line Item Details

June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Regional Corrections					
Juvenile Detention Center	\$510,852	\$510,851	\$351,236	\$400,790	14.11%
Regional Jail	\$3,120,000	\$3,086,764	\$4,083,235	\$3,595,162	-11.95%
Total - Regional Corrections	\$3,630,852	\$3,597,615	\$4,434,471	\$3,995,952	-9.89%
CP&B - Building Services					
Reg Salaries & Wages Building	\$516,600	\$527,155	\$532,070	\$449,900	-15.44%
OT Salaries & Wages	\$8,000	\$5,026	\$12,000	\$12,000	0.00%
Part Time Salaries & Wages	\$18,100	\$20,504	\$18,100	\$0	-100.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$41,517	\$40,276	\$43,006	\$35,335	-17.84%
VRS	\$63,910	\$63,278	\$66,328	\$63,436	-4.36%
Hybrid VRS	\$0	\$34	\$0	\$0	
Medical Insurance	\$105,600	\$97,784	\$101,360	\$99,000	-2.33%
Retiree Medical Insurance	\$9,800	\$9,544	\$8,400	\$8,400	0.00%
Dental Insurance	\$2,400	\$1,505	\$2,400	\$2,295	-4.38%
Retiree Dental Insurance	\$0	\$42	\$0	\$275	
Retiree Drug Plan	\$800	\$0	\$0	\$0	
Health Savings Employer	\$0	\$0	\$0	\$0	
Group Life Insurance	\$6,760	\$6,705	\$6,970	\$7,269	4.29%
Long Term Disability	\$0	\$20	\$0	\$0	
Unemployment Building	\$0	\$0	\$0	\$0	
Workers Compensation	\$4,000	\$3,209	\$4,000	\$3,528	-11.80%
Engineering Services	\$344	\$0	\$381	\$750	96.85%
Repairs & Maintenance	\$612	\$0	\$1,252	\$0	-100.00%
Printing & Binding	\$2,800	\$1,567	\$1,241	\$2,500	101.45%
Postal Service	\$1,200	\$1,418	\$1,200	\$1,500	25.00%
Telecommunication	\$5,600	\$4,268	\$5,600	\$5,600	0.00%
Equipment Lease/Rental	\$2,200	\$1,878	\$2,000	\$2,000	0.00%
Parking Passes	\$1,216	\$1,216	\$1,216	\$0	-100.00%
Subsistence & Lodging	\$650	\$475	\$1,103	\$1,800	63.19%
Convention & Education	\$1,200	\$409	\$1,400	\$2,000	42.86%
Dues & Association Memberships	\$1,000	\$510	\$1,000	\$1,000	0.00%
Office Supplies	\$4,462	\$4,438	\$5,227	\$5,000	-4.34%
Motor Fuels	\$5,000	\$4,128	\$4,980	\$5,200	4.42%
Uniforms & Wearing Apparel	\$1,250	\$756	\$1,250	\$1,250	0.00%
Books & Subscriptions	\$3,246	\$2,327	\$559	\$1,000	78.89%
Motor Vehicle & Equip Replace	\$0	\$0	\$31,297	\$0	-100.00%
EDP Equipment Replace	\$982	\$981	\$369	\$800	116.80%
EDP Equipment Add	\$0	\$0	\$441	\$500	13.38%
Total - CP&B Building	\$809,249	\$799,454	\$855,150	\$712,338	-16.70%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Police - Animal Control					
Services from Other Govts	\$124,103	\$124,103	\$127,826	\$130,327	1.96%
Total - Police Animal Control	\$124,103	\$124,103	\$127,826	\$130,327	1.96%
Medical Examiner					
Other Professional Services	\$1,000	\$440	\$1,000	\$1,000	0.00%
Total Medical Examiner	\$1,000	\$440	\$1,000	\$1,000	0.00%
Police E911 Communications					
Reg Salaries & Wages E911 Comm	\$775,900	\$754,321	\$801,586	\$819,257	2.20%
OT Salaries & Wages	\$85,000	\$162,821	\$85,000	\$85,000	0.00%
Part Time Salaries & Wages	\$24,330	\$10,062	\$25,809	\$20,000	-22.51%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Compensatory Salaries & Wages	\$5,150	\$2,056	\$5,150	\$5,150	0.00%
Holiday Salaries & Wages	\$12,240	\$13,550	\$12,240	\$12,240	0.00%
Hybrid Disability Salaries & W	\$0	\$1,318	\$0	\$0	
FICA Benefits	\$69,034	\$70,225	\$71,128	\$72,036	1.28%
VRS	\$95,970	\$88,559	\$99,157	\$115,515	16.50%
Hybrid VRS	\$0	\$2,098	\$1,000	\$0	-100.00%
Medical Insurance	\$224,400	\$146,579	\$215,390	\$188,700	-12.39%
Dental Insurance	\$5,100	\$3,924	\$5,100	\$4,335	-15.00%
Group Life Insurance	\$10,160	\$9,601	\$10,271	\$11,269	9.72%
Long Term Disability	\$150	\$1,097	\$1,158	\$1,402	21.07%
Unemployment E911	\$0	\$0	\$0	\$0	
Workers Compensation	\$1,000	\$2,930	\$1,500	\$3,720	148.00%
Health Services	\$1,400	\$1,400	\$1,400	\$1,400	0.00%
Other Professional Services	\$1,500	\$1,500	\$1,500	\$1,400	-6.67%
Repairs & Maintenance	\$29	\$29	\$1,345	\$1,945	44.61%
Maintenance Service Contracts	\$18,481	\$18,480	\$50,140	\$54,456	8.61%
Postal Service	\$0	\$0	\$0	\$0	
Telecommunication	\$39,785	\$35,828	\$40,000	\$55,000	37.50%
Parking Passes	\$1,520	\$1,520	\$1,520	\$0	-100.00%
Subsistence & Lodging	\$149	\$149	\$0	\$0	
Convention & Education	\$5,851	\$5,778	\$6,000	\$7,000	16.67%
Office Supplies	\$2,300	\$2,299	\$2,950	\$3,050	3.39%
Police Supplies	\$0	\$0	\$0	\$0	
Uniforms & Wearing Apparel	\$1,712	\$1,711	\$2,800	\$2,800	0.00%
Books & Subscriptions	\$1,020	\$961	\$1,600	\$0	-100.00%
Other Operating Supplies	\$1,170	\$1,226	\$1,000	\$1,000	0.00%
Communications Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$242	\$241	\$0	\$0	
Machinery & Equipment Add	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$0	\$0	
Police - E911	\$1,383,593	\$1,340,263	\$1,444,744	\$1,466,675	1.52%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works Engineering & Admin					
Reg Salaries & Wages EngAdmin	\$527,400	\$525,186	\$594,800	\$599,409	0.77%
OT Salaries & Wages	\$15,000	\$17,579	\$15,000	\$15,000	0.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$41,498	\$40,422	\$46,649	\$47,002	0.76%
VRS	\$65,240	\$65,102	\$73,576	\$84,517	14.87%
Hybrid VRS	\$0	\$0	\$0	\$0	
Medical Insurance	\$92,400	\$86,785	\$97,137	\$77,700	-20.01%
Retiree Medical Insurance	\$5,200	\$7,950	\$9,000	\$9,000	0.00%
Dental Insurance	\$2,100	\$1,781	\$2,300	\$1,785	-22.39%
Retiree Drug Plan	\$800	\$2,095	\$2,000	\$2,200	10.00%
Health Savings Employer	\$0	\$0	\$0	\$0	
Group Life Insurance	\$6,910	\$6,894	\$7,792	\$7,507	-3.66%
Long Term Disability	\$0	\$0	\$307	\$247	-19.54%
Workers Compensation	\$5,000	\$3,298	\$5,000	\$3,488	-30.24%
Cell Phone Allowance	\$960	\$1,920	\$1,600	\$2,500	56.25%
Engineering Services	\$43,450	\$27,312	\$87,505	\$75,000	-14.29%
Other Professional Services	\$28,550	\$28,550	\$0	\$0	
Repairs & Maintenance	\$250	\$0	\$1,250	\$1,250	0.00%
Maintenance Service Contracts	\$1,416	\$693	\$2,000	\$2,000	0.00%
Printing & Binding	\$921	\$421	(\$200)	\$800	-500.00%
Advertising	\$679	\$0	\$800	\$800	0.00%
Postal Service	\$1,000	\$146	\$1,000	\$1,000	0.00%
Telecommunication	\$8,000	\$7,149	\$7,500	\$7,500	0.00%
Mileage	\$500	\$400	\$100	\$100	0.00%
Parking Passes	\$1,368	\$1,368	\$1,368	\$0	-100.00%
Subsistence & Lodging	\$1,000	\$677	\$1,800	\$1,800	0.00%
Convention & Education	\$2,500	\$2,728	\$2,500	\$2,500	0.00%
Dues & Association Memberships	\$1,350	\$1,145	\$1,350	\$1,800	33.33%
Office Supplies	\$4,000	\$3,745	\$7,284	\$2,284	-68.64%
Uniforms & Wearing Apparel	\$1,750	\$1,039	\$750	\$750	0.00%
Books & Subscriptions	\$748	\$731	\$300	\$300	0.00%
Other Operating Supplies	\$358	\$234	\$454	\$1,000	120.26%
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$378	\$376	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$4,716	\$0	-100.00%
EDP Software Additions	\$0	\$0	\$546	\$0	-100.00%
Improvements Add	\$0	\$0	\$0	\$0	
Total - PW Eng & Admin	\$860,726	\$835,727	\$976,184	\$949,239	-2.76%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works Street Maint					
Reg Salaries & Wages StreetMai	\$521,600	\$520,950	\$557,800	\$536,401	-3.84%
OT Salaries & Wages	\$60,000	\$88,927	\$60,000	\$60,000	0.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$47,570	\$44,695	\$47,262	\$45,625	-3.46%
VRS	\$69,480	\$59,903	\$69,005	\$75,633	9.61%
Hybrid VRS	\$0	\$4,690	\$0	\$0	
Medical Insurance	\$171,600	\$125,148	\$164,710	\$144,300	-12.39%
Retiree Medical Insurance	\$5,400	\$13,689	\$10,000	\$10,000	0.00%
Dental Insurance	\$3,900	\$2,609	\$3,900	\$3,315	-15.00%
Retiree Dental Insurance	\$0	\$254	\$260	\$275	5.77%
Retiree Drug Plan	\$1,000	\$2,095	\$2,000	\$2,200	10.00%
Group Life Insurance	\$7,360	\$6,840	\$7,295	\$7,451	2.14%
Long Term Disability	\$500	\$1,368	\$1,465	\$1,150	-21.50%
Workers Compensation	\$33,500	\$26,019	\$32,000	\$29,000	-9.38%
Repairs & Maintenance	\$20,000	\$18,531	\$25,000	\$30,000	20.00%
Maintenance Service Contracts	\$10,000	\$18,954	\$10,000	\$30,000	200.00%
Printing & Binding	\$0	\$0	\$0	\$0	
Telecommunication	\$2,400	\$2,658	\$2,400	\$2,400	0.00%
Equipment Lease/Rental	\$0	\$0	\$6,000	\$6,000	0.00%
Mileage	\$1,000	\$1,088	\$600	\$600	0.00%
Convention & Education	\$3,600	\$3,087	\$3,000	\$6,000	100.00%
Office Supplies	\$0	\$0	\$0	\$0	
Repair & Maintenance Supplies	\$0	\$0	\$0	\$0	
Vehicle & Power Equip Supplies	\$38,000	\$36,514	\$43,000	\$43,000	0.00%
Uniforms & Wearing Apparel	\$4,700	\$4,700	\$4,700	\$5,455	16.06%
Other Operating Supplies	\$132,350	\$116,658	\$112,000	\$140,000	25.00%
Machinery & Equipment Replace	\$4,500	\$4,630	\$54,500	\$0	-100.00%
Motor Vehicle & Equip Replace	\$0	\$0	\$55,000	\$60,000	9.09%
Machinery & Equipment Add	\$0	\$0	\$0	\$0	
Total - PW Street Maintenance	\$1,138,460	\$1,104,007	\$1,271,897	\$1,238,805	-2.60%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works - Streetlights					
FICA Benefits	\$0	\$0	\$0	\$0	
Engineering Services	\$1,182	\$0	\$5,000	\$0	-100.00%
Repairs & Maintenance	\$17,500	\$8,712	\$10,500	\$7,500	-28.57%
Electrical Service	\$395,000	\$374,951	\$385,000	\$385,000	0.00%
Street Light Installation	\$5,000	\$173	\$5,000	\$5,000	0.00%
Repair & Maintenance Supplies	\$20,000	\$7,485	\$38,648	\$20,000	-48.25%
Total PW - Streetlights	\$438,682	\$391,321	\$444,148	\$417,500	-6.00%
Public Works Snow Removal					
OT Salaries & Wages	\$25,000	\$39,702	\$20,000	\$20,000	0.00%
FICA Benefits	\$1,530	\$2,915	\$1,350	\$1,530	13.33%
Workers Compensation	\$1,000	\$1,116	\$1,000	\$1,000	0.00%
Contractual Services	\$12,385	\$0	\$45,000	\$50,000	11.11%
Subsistence & Lodging	\$5,000	\$0	\$5,000	\$4,000	-20.00%
Chemicals	\$67,733	\$62,264	\$46,000	\$46,000	0.00%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Machinery & Equipment Add	\$0	\$0	\$15,000	\$0	-100.00%
Total - PW Snow Removal	\$112,648	\$105,997	\$133,350	\$122,530	-8.11%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works - Ind Park Rail					
Construction Contracts	\$23,850	\$19,786	\$15,500	\$15,500	0.00%
Maintenance Service Contracts	\$0	\$0	\$0	\$0	
Total PW - Ind Park Rail	\$23,850	\$19,786	\$15,500	\$15,500	0.00%
Public Works Traffic Maint					
Reg Salaries & Wages Traffic	\$283,800	\$283,250	\$321,430	\$274,235	-14.68%
OT Salaries & Wages	\$18,000	\$19,881	\$18,000	\$19,000	5.56%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$25,837	\$22,238	\$25,967	\$22,432	-13.61%
VRS	\$39,560	\$32,946	\$39,760	\$38,667	-2.75%
Hybrid VRS	\$0	\$579	\$0	\$0	
Medical Insurance	\$79,200	\$65,595	\$76,020	\$66,600	-12.39%
Retiree Medical Insurance	\$2,000	\$2,244	\$2,000	\$2,000	0.00%
Dental Insurance	\$1,800	\$1,250	\$1,800	\$1,530	-15.00%
Retiree Drug Plan	\$0	\$1,048	\$0	\$1,100	
Health Savings Employer	\$2,000	\$0	\$2,000	\$0	-100.00%
Group Life Insurance	\$4,190	\$3,550	\$4,205	\$4,656	10.73%
Long Term Disability	\$250	\$228	\$494	\$222	-55.06%
Unemployment Traffic Engineeri	\$0	\$0	\$0	\$0	
Workers Compensation	\$13,000	\$10,125	\$12,000	\$12,000	0.00%
Engineering Services	\$2,200	\$0	\$2,200	\$30,000	1263.64%
Construction Contracts	\$10,000	\$0	\$20,000	\$17,000	-15.00%
Repairs & Maintenance	\$58,940	\$57,796	\$65,000	\$80,200	23.38%
Maintenance Service Contracts	\$10,000	\$0	\$26,000	\$16,915	-34.94%
Postal Service	\$0	\$0	\$0	\$0	
Telecommunication	\$25,000	\$25,789	\$27,000	\$34,992	29.60%
Mileage	\$900	\$499	\$900	\$900	0.00%
Subsistence & Lodging	\$1,000	\$0	\$1,905	\$2,700	41.73%
Convention & Education	\$5,700	\$4,453	\$4,500	\$12,540	178.67%
Dues & Association Memberships	\$550	\$0	\$540	\$510	-5.56%
Office Supplies	\$0	\$0	\$0	\$0	
Repair & Maintenance Supplies	\$101,000	\$43,003	\$100,211	\$55,000	-45.12%
Vehicle & Power Equip Supplies	\$0	\$0	\$0	\$0	
Uniforms & Wearing Apparel	\$3,105	\$3,093	\$3,300	\$3,697	12.03%
Books & Subscriptions	\$0	\$0	\$0	\$0	
Other Operating Supplies	\$29,107	\$17,092	\$30,592	\$30,000	-1.94%
Machinery & Equipment Replace	\$94,515	\$89,302	\$60,000	\$120,765	101.28%
Communications Equip Replace	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$10,000	
Machinery & Equipment Add	\$15,300	\$13,655	\$110,000	\$0	-100.00%
EDP Equipment Add	\$0	\$0	\$638	\$0	-100.00%
EDP Software Add	\$815	\$815	\$270	\$0	-100.00%
Total - PW Traffic Maintenance	\$827,769	\$698,429	\$956,732	\$857,661	-10.36%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works City Shop					
Reg Salaries & Wages City Shop	\$589,800	\$587,362	\$614,270	\$564,899	-8.04%
OT Salaries & Wages	\$5,500	\$3,835	\$8,000	\$8,000	0.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$45,541	\$43,863	\$47,604	\$43,827	-7.93%
VRS	\$72,960	\$71,036	\$75,985	\$79,651	4.82%
Hybrid VRS	\$0	\$1,057	\$0	\$0	
Medical Insurance	\$158,400	\$106,310	\$152,040	\$133,200	-12.39%
Retiree Medical Insurance	\$21,000	\$19,137	\$21,000	\$21,000	0.00%
Dental Insurance	\$3,600	\$2,565	\$3,600	\$3,060	-15.00%
Retiree Dental Insurance	\$300	\$254	\$250	\$275	10.00%
Retiree Drug Plan	\$4,200	\$5,239	\$5,000	\$5,800	16.00%
Group Life Insurance	\$7,720	\$7,634	\$8,047	\$8,504	5.68%
Long Term Disability	\$200	\$476	\$491	\$463	-5.70%
Unemployment Shop & Garage	\$37	\$0	\$0	\$0	
Workers Compensation	\$11,500	\$12,357	\$11,500	\$11,500	0.00%
Health Services	\$0	\$0	\$0	\$0	
Repairs & Maintenance	\$4,500	\$6,345	\$5,000	\$5,000	0.00%
Maintenance Service Contracts	\$1,400	\$1,258	\$400	\$1,400	250.00%
Printing & Binding	\$1,549	\$1,549	\$1,000	\$1,000	0.00%
Advertising	\$500	\$50	\$500	\$500	0.00%
Electrical Service	\$21,000	\$17,633	\$20,000	\$20,000	0.00%
Heating Service	\$15,000	\$13,091	\$14,340	\$15,000	4.60%
Water & Sewer Service	\$2,500	\$2,362	\$3,160	\$2,500	-20.89%
Postal Service	\$300	\$20	\$300	\$300	0.00%
Telecommunication	\$5,000	\$4,509	\$5,500	\$5,500	0.00%
Equipment Lease/Rental	\$3,900	\$3,807	\$5,500	\$4,800	-12.73%
Mileage	\$100	\$179	\$400	\$400	0.00%
Subsistence & Lodging	\$500	\$222	\$500	\$500	0.00%
Convention & Education	\$2,200	\$2,178	\$2,200	\$2,200	0.00%
Dues & Association Memberships	\$0	\$110	\$450	\$0	-100.00%
Office Supplies	\$6,500	\$6,075	\$4,500	\$6,000	33.33%
Repair & Maintenance Supplies	\$2,229	\$2,225	\$5,750	\$6,000	4.35%
Motor Fuels	\$181,211	\$144,986	\$163,000	\$175,000	7.36%
Vehicle & Power Equip Supplies	\$88,600	\$85,603	\$101,000	\$75,000	-25.74%
Uniforms & Wearing Apparel	\$5,840	\$5,839	\$5,400	\$5,650	4.63%
Books & Subscriptions	\$1,500	\$1,500	\$500	\$1,800	260.00%
Other Operating Supplies	\$11,000	\$11,437	\$13,900	\$10,100	-27.34%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Replace	\$3,665	\$3,621	\$3,250	\$3,250	0.00%
Motor Vehicle & Equip Replace	\$0	\$0	\$26,000	\$3,312	-87.26%
Machinery & Equipment Add	\$4,800	\$4,724	\$2,200	\$24,000	990.91%
Communications Equipment Add	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$2,271	\$2,233	\$0	\$0	
Total - PW City Shop	\$1,286,823	\$1,182,683	\$1,332,537	\$1,249,391	-6.24%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works Urban Forestry					
Maintenance Service Contracts	\$45,000	\$47,111	\$45,000	\$55,000	22.22%
Water & Sewer Service	\$0	\$100	\$0	\$0	
Agricultural Supplies	\$40,000	\$35,289	\$40,000	\$50,000	25.00%
Total - PW Urban Forestry	\$85,000	\$82,500	\$85,000	\$105,000	23.53%
Public Works Street Sanitation					
Reg Salaries & Wages StreetSan	\$509,400	\$501,258	\$583,770	\$513,321	-12.07%
OT Salaries & Wages	\$15,000	\$11,792	\$15,000	\$20,000	33.33%
Part Time Salaries & Wages	\$0	\$0	\$0	\$0	
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$40,128	\$37,154	\$59,659	\$40,799	-31.61%
VRS	\$63,010	\$57,166	\$72,212	\$72,378	0.23%
Hybrid VRS	\$0	\$2,664	\$0	\$0	
Medical Insurance	\$184,800	\$159,945	\$190,050	\$166,500	-12.39%
Retiree Medical Insurance	\$8,100	\$2,970	\$9,000	\$9,000	0.00%
Dental Insurance	\$4,200	\$2,850	\$4,500	\$4,080	-9.33%
Retiree Dental Insurance	\$0	\$0	\$0	\$0	
Retiree Drug Plan	\$850	\$1,851	\$1,000	\$2,200	120.00%
Group Life Insurance	\$6,680	\$6,336	\$7,648	\$7,714	0.86%
Long Term Disability	\$500	\$1,109	\$1,393	\$1,388	-0.36%
Unemployment Street Sanitati	\$0	\$0	\$0	\$0	
Workers Compensation	\$27,500	\$22,693	\$27,500	\$23,000	-16.36%
Temporary Help Service Fees	\$6,459	\$6,459	\$7,500	\$20,000	166.67%
Maintenance Service Contracts	\$4,115	\$4,112	\$5,000	\$13,000	160.00%
Advertising	\$600	\$0	\$600	\$600	0.00%
Telecommunication	\$1,200	\$1,458	\$1,200	\$1,200	0.00%
Mileage	\$0	\$0	\$0	\$0	
Convention & Education	\$0	\$0	\$1,500	\$1,500	0.00%
Vehicle & Power Equip Supplies	\$0	\$0	\$0	\$0	
Uniforms & Wearing Apparel	\$4,620	\$4,862	\$6,215	\$5,800	-6.68%
Other Operating Supplies	\$29,926	\$29,480	\$28,500	\$30,000	5.26%
Machinery & Equipment Replace	\$32,200	\$1,922	\$8,650	\$2,944	-65.97%
Motor Vehicle & Equip Replace	\$0	\$0	\$35,000	\$90,000	157.14%
Motor Vehicle & Equip Add	\$0	\$0	\$29,500	\$5,500	-81.36%
Public Works Street Sanitation	\$939,288	\$856,082	\$1,095,397	\$1,030,924	-5.89%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works - Refuse Collection					
Reg Salaries & Wages Refuse	\$311,300	\$295,195	\$329,020	\$322,440	-2.00%
OT Salaries & Wages	\$15,000	\$7,634	\$15,000	\$12,000	-20.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$28,027	\$21,992	\$26,318	\$25,585	-2.79%
VRS	\$43,460	\$36,367	\$40,700	\$45,464	11.71%
Hybrid VRS	\$0	\$377	\$0	\$0	
Medical Insurance	\$118,800	\$90,267	\$114,030	\$99,900	-12.39%
Retiree Medical Insurance	\$12,600	\$20,038	\$9,000	\$9,000	0.00%
Dental Insurance	\$2,700	\$1,770	\$2,700	\$2,295	-15.00%
Retiree Dental Insurance	\$600	\$509	\$600	\$550	-8.33%
Retiree Drug Plan	\$800	\$2,095	\$2,000	\$3,300	65.00%
Group Life Insurance	\$4,600	\$3,891	\$345	\$4,405	1176.81%
Long Term Disability	\$0	\$222	\$535	\$481	-10.09%
Unemployment Refuse Collect	\$0	\$37	\$0	\$0	
Workers Compensation	\$21,000	\$15,379	\$21,000	\$18,000	-14.29%
Advertising	\$600	\$0	\$600	\$600	0.00%
Mileage	\$0	\$9	\$0	\$0	
Banking Service Fees	\$1,100	\$679	\$1,100	\$1,100	0.00%
Office Supplies	\$0	\$0	\$0	\$0	
Vehicle & Power Equip Supplies	\$17,500	\$14,126	\$27,500	\$25,000	-9.09%
Uniforms & Wearing Apparel	\$2,740	\$2,740	\$2,415	\$4,780	97.93%
Other Operating Supplies	\$3,750	\$1,766	\$750	\$1,000	33.33%
Machinery & Equipment Replace	\$0	\$0	\$45,000	\$80,000	77.78%
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Add	\$0	\$0	\$0	\$0	
Total - PW Refuse Collection	\$584,577	\$515,093	\$638,613	\$655,900	2.71%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works - Refuse Disposal					
Engineering Services	\$123,310	\$117,201	\$100,000	\$80,000	-20.00%
Other Professional Services	\$0	\$0	\$650	\$650	0.00%
Construction Contracts	\$0	\$0	\$10,000	\$10,000	0.00%
Repairs & Maintenance	\$22,340	\$22,340	\$3,000	\$3,000	0.00%
Maintenance Service Contracts	\$0	\$0	\$25,000	\$25,000	0.00%
Services from Other Govts	\$1,122	\$1,122	\$0	\$0	
Electrical Service	\$2,500	\$2,151	\$3,500	\$3,500	0.00%
Telecommunication	\$0	\$0	\$0	\$0	
Other Operating Supplies	\$878	\$554	\$2,000	\$2,000	0.00%
Fburg Stafford Landfill	\$252,000	\$229,475	\$286,000	\$240,000	-16.08%
Landfill Closure Costs	\$0	\$0	\$0	\$0	
Landfill Compactor Costs	\$0	\$0	\$0	\$0	
Total - PW Refuse Disposal	\$402,150	\$372,842	\$430,150	\$364,150	-15.34%
Public Works - Recycling					
Reg Salaries & Wages Recycle	\$76,100	\$75,912	\$78,210	\$76,646	-2.00%
OT Salaries & Wages	\$2,850	\$980	\$2,850	\$2,850	0.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$6,048	\$5,289	\$5,983	\$6,081	1.64%
VRS	\$9,420	\$9,380	\$9,675	\$10,807	11.70%
Medical Insurance	\$26,400	\$35,493	\$25,340	\$22,200	-12.39%
Dental Insurance	\$600	\$254	\$600	\$510	-15.00%
Group Life Insurance	\$1,000	\$993	\$1,024	\$1,076	5.08%
Workers Compensation	\$4,000	\$4,032	\$4,000	\$4,000	0.00%
Telecommunication	\$0	\$0	\$0	\$0	
Vehicle & Power Equip Supplies	\$2,300	\$1,056	\$2,300	\$2,300	0.00%
Uniforms & Wearing Apparel	\$770	\$781	\$800	\$930	16.25%
Other Operating Supplies	\$6,000	\$705	\$6,000	\$6,000	0.00%
Fburg Stafford Landfill Recyl	\$0	\$0	\$0	\$54,000	
Total - PW Recycling	\$135,488	\$134,875	\$136,782	\$187,400	37.01%

General Fund Line Item Details

June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Works - Public Facilities					
Reg Salaries & Wages PF	\$547,900	\$547,345	\$561,760	\$482,903	-14.04%
OT Salaries & Wages	\$20,000	\$19,770	\$27,000	\$27,000	0.00%
Part Time Salaries & Wages	\$86,000	\$44,115	\$150,000	\$114,714	-23.52%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Hybrid Disability Salaries & W	\$0	\$2,267	\$0	\$0	
FICA Benefits	\$49,361	\$45,629	\$56,515	\$47,783	-15.45%
VRS	\$64,770	\$61,340	\$69,490	\$68,089	-2.02%
Hybrid VRS	\$0	\$6,300	\$0	\$0	
Medical Insurance	\$171,600	\$115,463	\$164,710	\$155,400	-5.65%
Retiree Medical Insurance	\$7,000	\$7,938	\$8,500	\$8,500	0.00%
Dental Insurance	\$3,900	\$3,201	\$3,900	\$3,315	-15.00%
Retiree Dental Insurance	\$300	\$0	\$0	\$0	
Retiree Drug Plan	\$3,500	\$4,191	\$4,000	\$4,500	12.50%
Health Savings Employer	\$0	\$3,900	\$0	\$0	
Group Life Insurance	\$6,870	\$7,163	\$7,359	\$7,743	5.22%
Long Term Disability	\$1,350	\$2,332	\$2,301	\$2,310	0.39%
Unemployment PF	\$0	\$0	\$0	\$0	
Workers Compensation	\$14,000	\$10,720	\$14,000	\$10,000	-28.57%
Clothing Allowance	\$3,800	\$3,450	\$3,800	\$3,800	0.00%
Cell Phone Allowance	\$0	\$0	\$0	\$0	
Engineering Services	\$0	\$0	\$0	\$0	
Other Professional Services	\$39,000	\$29,868	\$47,815	\$51,000	6.66%
Temporary Help Service Fees	\$0	\$0	\$4,725	\$13,000	175.13%
Repairs & Maintenance	\$61,659	\$59,950	\$43,745	\$40,000	-8.56%
Maintenance Service Contracts	\$315,000	\$309,482	\$326,400	\$245,000	-24.94%
Custodial Maintenance Contract	\$40,000	\$36,544	\$45,000	\$70,500	56.67%
Electrical Service	\$314,000	\$303,172	\$275,000	\$275,000	0.00%
Heating Service	\$52,400	\$41,768	\$51,000	\$51,000	0.00%
Water & Sewer Service	\$30,000	\$28,129	\$30,000	\$30,000	0.00%
Telecommunication	\$15,482	\$12,841	\$15,000	\$15,000	0.00%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Equipment Lease/Rental	\$0	\$0	\$0	\$1,500	
Buildings Lease/Rental	\$88,500	\$87,818	\$90,000	\$90,657	0.73%
Mileage	\$600	\$445	\$600	\$600	0.00%
Parking Passes	\$1,672	\$1,672	\$1,672	\$0	-100.00%
Convention & Education	\$0	\$0	\$3,675	\$4,500	22.45%
Dues & Association Memberships	\$0	\$0	\$500	\$500	0.00%
Real Estate Taxes	\$10,000	\$9,131	\$10,000	\$10,000	0.00%
Condo Association Fees	\$12,604	\$12,604	\$12,795	\$13,500	5.51%
Office Supplies	\$2,836	\$2,773	\$1,700	\$1,700	0.00%
Janitorial Supplies	\$49,967	\$49,580	\$51,500	\$51,500	0.00%
Repair & Maintenance Supplies	\$48,800	\$48,114	\$48,000	\$48,000	0.00%
Motor Fuels	\$1,000	\$181	\$1,000	\$1,000	0.00%
Vehicle & Power Equip Supplies	\$5,000	\$4,911	\$5,000	\$5,000	0.00%
Uniforms & Wearing Apparel	\$3,242	\$3,214	\$5,000	\$5,000	0.00%
Other Operating Supplies	\$17,018	\$16,962	\$12,235	\$15,000	22.60%
Merchandise for Resale	\$0	\$0	\$0	\$0	
Environmental Mgmt Supplies	\$748	\$747	\$3,000	\$1,500	-50.00%
Machinery & Equipment Replace	\$0	\$0	\$7,635	\$7,635	0.00%
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$0	
EDP Software Replace	\$0	\$0	\$0	\$45,000	
Improvements Replace	\$93,496	\$78,478	\$169,318	\$98,500	-41.83%
Machinery & Equipment Add	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Add	\$0	\$0	\$26,000	\$0	-100.00%
EDP Equipment Add	\$1,956	\$1,006	\$2,765	\$0	-100.00%
Improvements Add	\$78,000	\$72,921	\$3,485	\$0	-100.00%
Total - Public Facilities	\$2,263,331	\$2,097,435	\$2,367,900	\$2,127,649	-10.15%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Public Facilities - Court Maint					
Part Time Salaries & Wages	\$80,943	\$80,853	\$19,400	\$19,400	0.00%
FICA Benefits	\$6,186	\$6,185	\$1,484	\$1,484	0.00%
Other Professional Services	\$0	\$0	\$0	\$0	
Repairs & Maintenance	\$12,000	\$13,559	\$21,200	\$18,500	-12.74%
Maintenance Service Contracts	\$161,000	\$99,783	\$204,309	\$155,000	-24.13%
Custodial Maintenance Contract	\$0	\$0	\$0	\$10,100	
Electrical Service	\$96,000	\$93,314	\$90,000	\$95,000	5.56%
Heating Service	\$18,000	\$9,317	\$16,000	\$12,000	-25.00%
Water & Sewer Service	\$10,000	\$10,397	\$13,000	\$10,000	-23.08%
Telecommunication	\$0	\$0	\$0	\$0	
Janitorial Supplies	\$5,000	\$5,000	\$8,000	\$8,000	0.00%
Repair & Maintenance Supplies	\$6,000	\$5,979	\$7,500	\$7,500	0.00%
Uniforms & Wearing Apparel	\$550	\$550	\$750	\$750	0.00%
Improvements Replace	\$0	\$0	\$0	\$0	
Total - PF Court Maint	\$395,679	\$324,937	\$381,643	\$337,734	-11.51%
PF - Train Station Maint					
Part Time Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$0	\$0	\$0	\$0	
Workers Compensation	\$0	\$0	\$0	\$0	
Temporary Help Service Fees	\$1,562	\$0	\$10,000	\$10,000	0.00%
Repairs & Maintenance	\$47,500	\$32,836	\$48,175	\$50,000	3.79%
Maintenance Service Contracts	\$14,000	\$5,699	\$19,700	\$14,000	-28.93%
Custodial Maintenance Contract	\$0	\$0	\$0	\$28,600	
Electrical Service	\$10,000	\$9,648	\$8,500	\$8,500	0.00%
Telecommunication	\$2,000	\$2,029	\$2,000	\$2,000	0.00%
Repair & Maintenance Supplies	\$5,000	\$4,918	\$2,000	\$2,000	0.00%
Total PF - Train Station Maint	\$80,062	\$55,129	\$90,375	\$115,100	27.36%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Contributions - Various					
Local Health Department	\$414,280	\$414,280	\$414,280	\$414,280	0.00%
RACSB	\$272,529	\$272,529	\$286,306	\$286,306	0.00%
Civic Organizations	\$20,000	\$20,000	\$22,000	\$22,000	0.00%
Rapp Area on Aging	\$7,880	\$7,880	\$7,880	\$7,880	0.00%
Rapp Coun Dom Violence	\$14,350	\$14,350	\$14,350	\$14,350	0.00%
Hope House	\$18,660	\$18,660	\$18,660	\$18,660	0.00%
Rappahannock Legal Services	\$29,380	\$29,380	\$29,380	\$29,380	0.00%
Big Brothers Big Sisters	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Thurman Brisben Shelter	\$80,000	\$80,000	\$80,000	\$80,000	0.00%
Rapp Coun Against Sex Assault	\$4,140	\$4,140	\$4,140	\$4,140	0.00%
Ct Appoint Special Advocate	\$8,000	\$8,000	\$8,000	\$8,000	0.00%
Chaplin Group Home	\$79,731	\$79,731	\$88,951	\$88,951	0.00%
United Way	\$3,000	\$3,000	\$3,000	\$0	-100.00%
Fburg Area Food Bank	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
Master Gardeners	\$5,000	\$5,000	\$5,000	\$0	-100.00%
Moss Free Clinic	\$12,000	\$12,000	\$12,000	\$12,000	0.00%
Sister City Assocation	\$3,000	\$2,172	\$2,500	\$2,000	-20.00%
SPCA	\$10,000	\$10,000	\$10,000	\$0	-100.00%
Healthy Families	\$9,000	\$9,000	\$9,000	\$9,000	0.00%
Boys & Girls Club	\$24,230	\$24,230	\$24,230	\$24,230	0.00%
Senior Visitor's Program	\$12,215	\$12,215	\$12,215	\$12,215	0.00%
DisAbility Resource Center	\$21,025	\$21,025	\$21,025	\$21,025	0.00%
Safe Harbor Child Advocacy	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
Germanna Comm College	\$69,291	\$69,291	\$34,291	\$34,291	0.00%
Total - Contributions - Various	\$1,137,711	\$1,136,883	\$1,127,208	\$1,108,708	-1.64%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Parks Administration					
Reg Salaries & Wages ParkAdmin	\$302,200	\$278,686	\$319,426	\$307,991	-3.58%
OT Salaries & Wages	\$200	\$304	\$200	\$300	50.00%
Part Time Salaries & Wages	\$87,000	\$74,711	\$87,000	\$85,260	-2.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$29,789	\$26,263	\$31,064	\$30,107	-3.08%
VRS	\$37,380	\$33,985	\$39,830	\$43,427	9.03%
Hybrid VRS	\$0	\$0	\$0	\$0	
Medical Insurance	\$52,800	\$45,398	\$55,788	\$44,400	-20.41%
Dental Insurance	\$1,200	\$869	\$1,306	\$1,020	-21.90%
Group Life Insurance	\$3,960	\$3,599	\$3,926	\$4,362	11.11%
Long Term Disability	\$0	\$0	\$211	\$213	0.95%
Workers Compensation	\$700	\$447	\$749	\$700	-6.54%
Other Professional Services	\$4,850	\$4,667	\$6,500	\$6,500	0.00%
Repairs & Maintenance	\$0	\$0	\$7,000	\$2,000	-71.43%
Maintenance Service Contracts	\$9,050	\$5,572	\$11,300	\$9,984	-11.65%
Printing & Binding	\$520	\$517	\$1,500	\$1,800	20.00%
Advertising	\$2,000	\$311	\$2,000	\$2,000	0.00%
Postal Service	\$6,500	\$5,984	\$4,500	\$6,000	33.33%
Telecommunication	\$30,000	\$33,034	\$28,000	\$30,000	7.14%
Equipment Lease/Rental	\$6,200	\$6,145	\$6,200	\$6,200	0.00%
Mileage	\$1,200	\$320	\$1,200	\$1,200	0.00%
Parking Passes	\$456	\$456	\$456	\$0	-100.00%
Convention & Education	\$6,000	\$5,771	\$8,500	\$6,000	-29.41%
Visitor Accommodation	\$0	\$0	\$100	\$0	-100.00%
Dues & Association Memberships	\$2,000	\$1,421	\$2,000	\$2,000	0.00%
Credit Card Fees	\$19,000	\$27,663	\$22,000	\$30,000	36.36%
Office Supplies	\$10,968	\$9,918	\$11,850	\$10,500	-11.39%
Food Supplies	\$0	\$0	\$0	\$0	
Uniforms & Wearing Apparel	\$0	\$0	\$0	\$0	
Books & Subscriptions	\$1,000	\$948	\$0	\$0	
Education & Rec Supplies	\$0	\$0	\$0	\$0	
Other Operating Supplies	\$532	\$1,457	\$0	\$0	
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$2,250	
EDP Software Replace	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$650	\$0	-100.00%
Total - Parks Administration	\$615,505	\$568,447	\$653,256	\$634,214	-2.91%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Parks Supervision					
Reg Salaries & Wages ParkSuper	\$257,080	\$274,573	\$267,140	\$169,391	-36.59%
OT Salaries & Wages	\$500	\$306	\$2,000	\$500	-75.00%
Part Time Salaries & Wages	\$164,670	\$148,111	\$143,162	\$116,945	-18.31%
FICA Benefits	\$30,390	\$32,617	\$31,427	\$21,943	-30.18%
VRS	\$31,810	\$31,454	\$33,045	\$23,884	-27.72%
Hybrid VRS	\$0	\$2,264	\$0	\$0	
Medical Insurance	\$66,000	\$28,316	\$63,350	\$55,500	-12.39%
Dental Insurance	\$1,500	\$1,187	\$1,500	\$1,530	2.00%
Group Life Insurance	\$3,370	\$3,571	\$3,500	\$4,315	23.29%
Long Term Disability	\$0	\$1,129	\$1,212	\$875	-27.81%
Unemployment Parks & Rec Sprvs	\$307	\$306	\$0	\$0	
Workers Compensation	\$9,000	\$8,619	\$9,000	\$9,000	0.00%
Other Professional Services	\$107,000	\$95,176	\$148,253	\$100,000	-32.55%
Printing & Binding	\$17,680	\$17,497	\$19,000	\$19,000	0.00%
Advertising	\$8,500	\$8,134	\$10,000	\$9,000	-10.00%
Equipment Lease/Rental	\$2,250	\$322	\$2,250	\$2,250	0.00%
Convention & Education	\$5,500	\$5,628	\$7,500	\$6,000	-20.00%
Dues & Association Memberships	\$2,400	\$2,391	\$2,400	\$2,400	0.00%
Office Supplies	\$0	\$0	\$0	\$0	
Food Supplies	\$400	\$391	\$500	\$500	0.00%
Education & Rec Supplies	\$68,375	\$58,414	\$88,000	\$60,000	-31.82%
Other Operating Supplies	\$6,800	\$7,169	\$6,800	\$6,800	0.00%
Machinery & Equipment Replace	\$0	\$0	\$3,000	\$6,840	128.00%
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Add	\$7,000	\$3,581	\$11,250	\$0	-100.00%
Total - Parks Supervision	\$790,532	\$731,156	\$854,289	\$616,673	-27.81%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Parks Maintenance					
Reg Salaries & Wages ParkMaint	\$365,900	\$385,783	\$407,960	\$401,679	-1.54%
OT Salaries & Wages	\$19,400	\$11,478	\$21,000	\$15,000	-28.57%
Part Time Salaries & Wages	\$183,158	\$157,699	\$187,000	\$150,000	-19.79%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$43,903	\$41,206	\$47,121	\$43,351	-8.00%
VRS	\$45,250	\$44,792	\$50,465	\$56,637	12.23%
Hybrid VRS	\$0	\$1,742	\$0	\$0	
Medical Insurance	\$118,800	\$104,351	\$126,700	\$122,100	-3.63%
Retiree Medical Insurance	\$2,000	\$2,292	\$2,000	\$2,000	0.00%
Dental Insurance	\$2,700	\$2,396	\$3,000	\$2,805	-6.50%
Retiree Drug Plan	\$850	\$1,048	\$850	\$1,100	29.41%
Health Savings Employer	\$1,000	\$0	\$1,000	\$0	-100.00%
Group Life Insurance	\$4,800	\$4,928	\$5,344	\$6,062	13.44%
Long Term Disability	\$250	\$458	\$614	\$590	-3.91%
Unemployment P&R Maintenance	\$210	\$210	\$0	\$0	
Workers Compensation	\$15,000	\$12,378	\$15,000	\$15,000	0.00%
Clothing Allowance	\$0	\$0	\$3,700	\$0	-100.00%
Other Professional Services	\$0	\$0	\$27,500	\$17,300	-37.09%
Construction Contracts	\$0	\$0	\$0	\$0	
Temporary Help Service Fees	\$30,000	\$27,464	\$35,000	\$40,000	14.29%
Repairs & Maintenance	\$92,088	\$76,329	\$31,990	\$39,600	23.79%
Repairs & Maint - Riverfront	\$0	\$0	\$0	\$10,000	
Maintenance Service Contracts	\$46,995	\$46,879	\$20,000	\$17,000	-15.00%
Electrical Service	\$18,500	\$18,045	\$29,100	\$18,500	-36.43%
Water & Sewer Service	\$35,000	\$31,595	\$44,000	\$35,000	-20.45%
Telecommunication	\$0	\$0	\$0	\$0	
Equipment Lease/Rental	\$37,178	\$35,832	\$42,250	\$41,000	-2.96%
Convention & Education	\$2,000	\$1,090	\$2,000	\$2,000	0.00%
Dues & Association Memberships	\$1,500	\$904	\$1,750	\$1,750	0.00%
Office Supplies	\$0	\$0	\$0	\$0	
Agricultural Supplies	\$48,800	\$44,505	\$41,943	\$50,000	19.21%
Repair & Maintenance Supplies	\$35,408	\$34,868	\$37,000	\$37,000	0.00%
Motor Fuels	\$35,000	\$31,285	\$35,000	\$35,000	0.00%
Vehicle & Power Equip Supplies	\$19,000	\$18,986	\$24,000	\$24,000	0.00%
Uniforms & Wearing Apparel	\$7,000	\$4,277	\$3,300	\$7,000	112.12%
Education & Rec Supplies	\$0	\$146	\$0	\$0	
Other Operating Supplies	\$3,500	\$2,367	\$3,500	\$3,000	-14.29%
Machinery & Equipment Replace	\$21,150	\$16,843	\$4,295	\$0	-100.00%
Furniture & Fixture Replace	\$20,600	\$10,644	\$6,121	\$0	-100.00%
Motor Vehicle & Equip Replace	\$0	\$0	\$63,000	\$40,000	-36.51%
EDP Equipment Replace	\$0	\$0	\$0	\$0	
Improvements Replace	\$0	\$0	\$65,176	\$0	-100.00%
Machinery & Equipment Add	\$2,000	\$1,929	\$27,000	\$19,000	-29.63%
Furniture & Fixture Add	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Add	\$0	\$0	\$0	\$45,500	
EDP Equipment Add	\$0	\$0	\$0	\$2,142	
EDP Software Additions	\$0	\$0	\$0	\$2,000	
Improvements Add	\$0	\$0	\$0	\$5,000	
Total - Parks Maintenance	\$1,258,940	\$1,174,748	\$1,415,679	\$1,308,116	-7.60%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Parks - Aquatics					
OT Salaries & Wages	\$500	\$3,148	\$500	\$500	0.00%
Part Time Salaries & Wages	\$69,000	\$70,571	\$48,198	\$40,000	-17.01%
FICA Benefits	\$6,311	\$5,640	\$3,725	\$3,098	-16.83%
Unemployment Dixon Pool	\$0	\$0	\$0	\$0	
Workers Compensation	\$1,800	\$1,451	\$1,800	\$1,800	0.00%
Other Professional Services	\$35,000	\$34,641	\$60,000	\$55,000	-8.33%
Repairs & Maintenance	\$0	\$0	\$500	\$500	0.00%
Maintenance Service Contracts	\$0	\$0	\$0	\$0	
Electrical Service	\$15,000	\$12,828	\$10,200	\$15,000	47.06%
Heating Service	\$1,000	\$999	\$1,000	\$1,000	0.00%
Water & Sewer Service	\$4,500	\$1,821	\$2,000	\$4,000	100.00%
Convention & Education	\$1,000	\$450	\$1,000	\$1,500	50.00%
Dues & Association Memberships	\$0	\$0	\$100	\$100	0.00%
Food Supplies	\$5,300	\$4,116	\$300	\$3,500	1066.67%
Repair & Maintenance Supplies	\$4,000	\$1,160	\$8,256	\$6,000	-27.33%
Uniforms & Wearing Apparel	\$1,500	\$734	\$3,500	\$2,000	-42.86%
Education & Rec Supplies	\$2,500	\$2,211	\$5,000	\$5,000	0.00%
Other Operating Supplies	\$0	\$0	\$0	\$0	
Chemicals	\$12,000	\$10,587	\$13,413	\$12,000	-10.53%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Replace	\$12,000	\$6,458	\$10,000	\$5,000	-50.00%
Machinery & Equipment Add	\$0	\$0	\$6,000	\$0	-100.00%
Furniture & Fixture Add	\$6,000	\$4,407	\$0	\$0	
Total - Parks Aquatics	\$177,411	\$161,221	\$175,492	\$155,998	-11.11%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Parks - Motts Run Marina					
OT Salaries & Wages	\$1,600	\$1,552	\$1,600	\$1,500	-6.25%
Part Time Salaries & Wages	\$76,855	\$78,720	\$71,750	\$65,000	-9.41%
FICA Benefits	\$5,355	\$6,141	\$5,489	\$5,087	-7.32%
Workers Compensation	\$0	\$1,753	\$0	\$0	
Repairs & Maintenance	\$3,600	\$2,820	\$1,900	\$8,300	336.84%
Electrical Service	\$1,500	\$899	\$0	\$2,800	
Equipment Lease/Rental	\$0	\$0	\$150	\$150	0.00%
Convention & Education	\$100	\$0	\$500	\$500	0.00%
Food Supplies	\$0	\$0	\$0	\$5,000	
Repair & Maintenance Supplies	\$7,900	\$7,528	\$7,871	\$7,500	-4.71%
Vehicle & Power Equip Supplies	\$0	\$0	\$2,000	\$2,000	0.00%
Uniforms & Wearing Apparel	\$1,000	\$0	\$2,000	\$1,000	-50.00%
Education & Rec Supplies	\$1,000	\$952	\$1,800	\$2,200	22.22%
Machinery & Equipment Replace	\$6,800	\$1,120	\$11,453	\$1,000	-91.27%
Motor Vehicle & Equip Replace	\$13,000	\$0	\$13,000	\$0	-100.00%
Improvements Replace	\$5,000	\$1,388	\$5,000	\$1,500	-70.00%
Total - Parks Motts	\$123,710	\$102,872	\$124,513	\$103,537	-16.85%
Museum & Library					
Other Professional Services	\$0	\$0	\$0	\$0	
Fburg Area Museum	\$95,975	\$95,975	\$95,975	\$85,000	-11.44%
Fburg National Park Service	\$0	\$0	\$0	\$0	
Other Professional Services	\$0	\$0	\$0	\$0	
Cent Rapp Regional Library	\$1,300,990	\$1,300,990	\$1,463,835	\$1,363,835	-6.83%
Total Museum & Library	\$1,396,965	\$1,396,965	\$1,559,810	\$1,448,835	-7.11%
Library Maintenance					
Other Professional Services	\$10,378	\$2,509	\$20,065	\$10,000	-50.16%
Repairs & Maintenance	\$18,000	\$8,979	\$25,615	\$17,000	-33.63%
Maintenance Service Contracts	\$57,000	\$57,000	\$57,000	\$57,000	0.00%
Custodial Maintenance Contract	\$24,200	\$24,200	\$25,000	\$31,750	27.00%
Electrical Service	\$56,220	\$56,220	\$54,500	\$54,500	0.00%
Heating Service	\$4,800	\$3,098	\$4,800	\$4,800	0.00%
Water & Sewer Service	\$7,480	\$6,088	\$9,200	\$9,200	0.00%
Janitorial Supplies	\$4,000	\$4,000	\$6,000	\$6,000	0.00%
Repair & Maintenance Supplies	\$11,653	\$8,814	\$12,000	\$12,000	0.00%
Improvements Replace	\$11,500	\$9,799	\$0	\$30,000	
Total - Library Maint	\$205,231	\$180,707	\$214,180	\$232,250	8.44%

General Fund Line Item Details

June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
CP&B - Planning Division					
Reg Salaries & Wages Planning	\$461,873	\$452,329	\$452,540	\$441,376	-2.47%
Part Time Salaries & Wages	\$18,766	\$19,342	\$28,624	\$0	-100.00%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Hybrid Disability Salaries & W	\$0	\$3,675	\$0	\$0	
FICA Benefits	\$36,768	\$35,433	\$36,809	\$33,765	-8.27%
VRS	\$57,160	\$49,098	\$55,975	\$62,234	11.18%
Hybrid VRS	\$0	\$5,133	\$0	\$0	
Medical Insurance	\$82,893	\$73,772	\$76,020	\$77,700	2.21%
Retiree Medical Insurance	\$3,300	\$11,029	\$6,000	\$6,000	0.00%
Dental Insurance	\$1,884	\$1,526	\$1,800	\$1,275	-29.17%
Retiree Dental Insurance	\$0	\$233	\$0	\$275	
Retiree Drug Plan	\$900	\$1,048	\$950	\$1,100	15.79%
Health Savings Employer	\$2,000	\$0	\$2,000	\$0	-100.00%
Group Life Insurance	\$6,049	\$5,743	\$5,935	\$6,088	2.58%
Long Term Disability	\$800	\$1,180	\$1,247	\$811	-34.96%
Unemployment Planning	\$0	\$0	\$0	\$0	
Workers Compensation	\$2,000	\$1,780	\$1,500	\$1,500	0.00%
Other Professional Services	\$2,500	\$2,500	\$4,000	\$4,000	0.00%
Repairs & Maintenance	\$0	\$0	\$1,000	\$1,000	0.00%
Maintenance Service Contracts	\$0	\$0	\$2,349	\$2,467	5.02%
Printing & Binding	\$1,100	\$1,058	\$5,000	\$5,000	0.00%
Advertising	\$23,274	\$23,274	\$15,000	\$25,000	66.67%
Services from Other Govts	\$0	\$0	\$0	\$0	
Postal Service	\$1,000	\$1,580	\$2,000	\$2,000	0.00%
Telecommunication	\$600	\$729	\$600	\$600	0.00%
Mileage	\$1,400	\$654	\$1,500	\$1,500	0.00%
Fares	\$1,486	\$822	\$0	\$0	
Parking Passes	\$1,064	\$1,064	\$1,064	\$0	-100.00%
Subsistence & Lodging	\$8,000	\$9,213	\$3,500	\$3,500	0.00%
Convention & Education	\$4,400	\$4,035	\$3,500	\$3,500	0.00%
Dues & Association Memberships	\$2,300	\$2,056	\$2,500	\$2,500	0.00%
Office Supplies	\$4,634	\$5,634	\$4,000	\$4,000	0.00%
Motor Fuels	\$500	\$489	\$500	\$500	0.00%
Vehicle & Power Equip Supplies	\$180	\$180	\$200	\$200	0.00%
Uniforms & Wearing Apparel	\$0	\$0	\$0	\$0	
Books & Subscriptions	\$1,500	\$1,486	\$4,600	\$4,600	0.00%
Other Operating Supplies	\$1,000	\$0	\$2,500	\$1,500	-40.00%
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$10,870	
EDP Software Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Add	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$0	\$0	
EDP Software Add	\$0	\$0	\$0	\$10,000	
Total - Planning	\$729,331	\$716,096	\$723,213	\$714,861	-1.15%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Transportation Planning					
Reg Salaries & Wages Transport	\$99,500	\$99,425	\$102,440	\$99,361	-3.01%
FICA Benefits	\$7,612	\$7,492	\$7,836	\$7,601	-3.00%
VRS	\$12,310	\$12,286	\$12,672	\$14,010	10.56%
Medical Insurance	\$13,200	\$15,122	\$12,670	\$11,100	-12.39%
Dental Insurance	\$300	\$254	\$300	\$510	70.00%
Group Life Insurance	\$1,310	\$1,301	\$1,342	\$2,647	97.24%
Workers Compensation	\$500	\$79	\$500	\$500	0.00%
Other Professional Services	\$18,595	\$18,595	\$0	\$0	
Repairs & Maintenance	\$0	\$0	\$0	\$0	
Maintenance Service Contracts	\$6,865	\$6,422	\$7,000	\$10,000	42.86%
Printing & Binding	\$0	\$0	\$0	\$0	
Advertising	\$61	\$61	\$1,000	\$1,000	0.00%
Postal Service	\$500	\$6	\$500	\$500	0.00%
Telecommunication	\$960	\$552	\$960	\$960	0.00%
Mileage	\$500	\$0	\$500	\$500	0.00%
Parking Passes	\$152	\$152	\$152	\$0	-100.00%
Subsistence & Lodging	\$500	\$0	\$500	\$500	0.00%
Convention & Education	\$500	\$56	\$500	\$500	0.00%
Dues & Association Memberships	\$250	\$189	\$250	\$250	0.00%
Office Supplies	\$250	\$280	\$400	\$750	87.50%
Books & Subscriptions	\$100	\$36	\$100	\$100	0.00%
Other Operating Supplies	\$8,000	\$7,416	\$8,000	\$12,000	50.00%
Total - Transportation	\$171,965	\$169,724	\$157,622	\$162,789	3.28%
Community Agencies					
Bluemont Concert	\$0	\$0	\$0	\$0	
Rapp River Basin Commission	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
Heritage Festival	\$15,500	\$15,500	\$18,000	\$0	-100.00%
George Wash Reg Commission	\$23,916	\$23,916	\$24,073	\$24,073	0.00%
Payment to Regional Alliance	\$17,763	\$17,763	\$17,763	\$17,763	0.00%
Stafford Regional Airport Co	\$21,430	\$21,430	\$21,430	\$21,430	0.00%
Main Street Program	\$75,000	\$75,000	\$75,000	\$75,000	0.00%
GWRC Unsheltered Homeless	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Total - Community Agencies	\$164,609	\$164,609	\$167,266	\$149,266	-10.76%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Board of Zoning Appeals					
Board Member Compensation	\$300	\$250	\$300	\$300	0.00%
Subsistence & Lodging	\$300	\$0	\$300	\$300	0.00%
Convention & Education	\$500	\$0	\$500	\$500	0.00%
Total - BZA	\$1,100	\$250	\$1,100	\$1,100	0.00%
Econ Development & Tourism					
Reg Salaries & Wages EDT	\$385,400	\$388,218	\$377,084	\$341,864	-9.34%
Part Time Salaries & Wages	\$150,000	\$138,590	\$148,000	\$143,000	-3.38%
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
FICA Benefits	\$40,958	\$38,835	\$40,212	\$36,480	-9.28%
VRS	\$47,680	\$44,291	\$46,328	\$48,203	4.05%
Hybrid VRS	\$0	\$3,432	\$0	\$0	
Medical Insurance	\$79,200	\$79,199	\$70,912	\$77,700	9.57%
Retiree Medical Insurance	\$12,500	\$17,903	\$17,000	\$17,000	0.00%
Dental Insurance	\$1,800	\$1,526	\$1,694	\$1,530	-9.68%
Retiree Dental Insurance	\$300	\$509	\$300	\$550	83.33%
Retiree Drug Plan	\$100	\$0	\$100	\$0	-100.00%
Health Savings Employer	\$2,000	\$2,600	\$2,000	\$0	-100.00%
Group Life Insurance	\$5,050	\$5,054	\$5,198	\$5,925	13.99%
Long Term Disability	\$0	\$1,226	\$1,258	\$930	-26.07%
Unemployment EDT	\$0	\$0	\$0	\$0	
Workers Compensation	\$1,000	\$738	\$951	\$1,000	5.15%
Clothing Allowance	\$0	\$0	\$0	\$0	
Cell Phone Allowance	\$1,440	\$1,440	\$1,440	\$1,920	33.33%
Other Professional Services	\$43,000	\$27,312	\$61,525	\$55,000	-10.61%
Repairs & Maintenance	\$1,000	\$123	\$1,000	\$1,000	0.00%
Maintenance Service Contracts	\$0	\$0	\$0	\$0	
Downtown Trolley Service	\$0	\$7,200	\$10,800	\$2,800	-74.07%
Printing & Binding	\$25,000	\$22,521	\$25,000	\$25,000	0.00%
Advertising	\$158,400	\$98,924	\$113,413	\$80,000	-29.46%
Postal Service	\$2,000	\$1,930	\$1,709	\$2,000	17.03%
Messenger Services	\$750	\$433	\$750	\$750	0.00%
Telecommunication	\$3,500	\$3,072	\$3,500	\$3,500	0.00%
Equipment Lease/Rental	\$5,000	\$608	\$5,000	\$5,000	0.00%
Mileage	\$2,500	\$1,409	\$2,500	\$2,000	-20.00%
Fares	\$0	\$0	\$0	\$0	
Parking Passes	\$3,647	\$3,647	\$3,647	\$0	-100.00%
Subsistence & Lodging	\$6,000	\$1,400	\$6,000	\$5,000	-16.67%
Convention & Education	\$11,000	\$8,974	\$11,000	\$9,000	-18.18%
Visitor Accommodation	\$13,000	\$11,196	\$11,200	\$13,000	16.07%
Dues & Association Memberships	\$4,000	\$3,424	\$4,000	\$4,000	0.00%
Credit Card Fees	\$12,000	\$8,631	\$13,000	\$13,000	0.00%
Office Supplies	\$6,232	\$5,972	\$6,000	\$6,000	0.00%
Uniforms & Wearing Apparel	\$2,500	\$1,108	\$1,500	\$2,000	33.33%
Books & Subscriptions	\$600	\$384	\$600	\$600	0.00%
Merchandise for Resale	\$22,000	\$21,773	\$21,890	\$20,000	-8.63%
Promotional Materials	\$25,000	\$22,979	\$20,000	\$25,000	25.00%
Furniture & Fixture Replace	\$0	\$0	\$875	\$0	-100.00%
EDP Equipment Replace	\$368	\$183	\$291	\$0	-100.00%
EDP Software Replace	\$0	\$0	\$0	\$0	
EDP Software Additions	\$0	\$0	\$2,600	\$0	-100.00%
Total - Econ Develop & Tourism	\$1,074,925	\$976,762	\$1,040,277	\$950,752	-8.61%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Historic Resources					
Reg Salaries & Wages HistoricR	\$0	\$0	\$0	\$65,692	
Part Time Salaries & Wages	\$0	\$0	\$0	\$0	
Bonus Salaries & Wages	\$0	\$0	\$0	\$0	
Hybrid Disability Salaries & W	\$0	\$0	\$0	\$0	
FICA Benefits	\$0	\$0	\$0	\$5,025	
VRS	\$0	\$0	\$0	\$9,263	
Hybrid VRS	\$0	\$0	\$0	\$0	
Medical Insurance	\$0	\$0	\$0	\$0	
Retiree Medical Insurance	\$0	\$0	\$0	\$0	
Dental Insurance	\$0	\$0	\$0	\$255	
Retiree Dental Insurance	\$0	\$0	\$0	\$0	
Retiree Drug Plan	\$0	\$0	\$0	\$0	
Health Savings Employer	\$0	\$0	\$0	\$0	
Group Life Insurance	\$0	\$0	\$0	\$904	
Long Term Disability	\$0	\$0	\$0	\$366	
Workers Compensation	\$0	\$0	\$0	\$0	
Legal Services	\$0	\$0	\$0	\$0	
Other Professional Services	\$0	\$0	\$0	\$0	
Archaeological Services	\$0	\$0	\$0	\$0	
Repairs & Maintenance	\$0	\$0	\$0	\$0	
Maintenance Service Contracts	\$0	\$0	\$0	\$0	
Printing & Binding	\$0	\$0	\$0	\$0	
Advertising	\$0	\$0	\$0	\$0	
Services from Other Govts	\$0	\$0	\$0	\$0	
Postal Service	\$0	\$0	\$0	\$0	
Telecommunication	\$0	\$0	\$0	\$0	
Mileage	\$0	\$0	\$0	\$0	
Fares	\$0	\$0	\$0	\$0	
Parking Passes	\$0	\$0	\$0	\$0	
Subsistence & Lodging	\$0	\$0	\$300	\$300	0.00%
Convention & Education	\$0	\$0	\$3,300	\$3,300	0.00%
Dues & Association Memberships	\$0	\$0	\$0	\$0	
Office Supplies	\$0	\$0	\$500	\$500	0.00%
Motor Fuels	\$0	\$0	\$0	\$0	
Vehicle & Power Equip Supplies	\$0	\$0	\$0	\$0	
Uniforms & Wearing Apparel	\$0	\$0	\$0	\$0	
Books & Subscriptions	\$0	\$0	\$0	\$0	
Other Operating Supplies	\$0	\$0	\$0	\$0	
Machinery & Equipment Replace	\$0	\$0	\$0	\$0	
Furniture & Fixture Replace	\$0	\$0	\$0	\$0	
Motor Vehicle & Equip Replace	\$0	\$0	\$0	\$0	
EDP Equipment Replace	\$0	\$0	\$0	\$0	
EDP Software Replace	\$0	\$0	\$0	\$450	
Furniture & Fixture Add	\$0	\$0	\$0	\$0	
EDP Equipment Add	\$0	\$0	\$0	\$0	
EDP Software Add	\$0	\$0	\$0	\$1,340	
Total - Historic Resources			\$4,100	\$87,395	2031.59%

General Fund Line Item Details
June 23 2020 - Second Read Budget

Account Description	FY 19 Amend Budget	FY 19 Actual	FY 20 Amend Budget	FY 21 - June 23 Recommended	% Change From FY 2020
Clean & Green Commission					
Part Time Salaries & Wages	\$0	\$2,592	\$0	\$0	
FICA Benefits	\$0	\$198	\$0	\$0	
Printing & Binding	\$0	\$0	\$0	\$0	
Office Supplies	\$100	\$0	\$100	\$100	0.00%
Other Operating Supplies	\$6,300	\$1,379	\$6,300	\$6,300	0.00%
Total Clean & Green	\$6,400	\$4,170	\$6,400	\$6,400	0.00%
Tri-Co/City Con District					
	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
Interfund Transfers & Other					
Reg Salaries & Wages Interfund	\$35,000	\$0	\$0	\$0	
Transfer to School Fund	\$28,970,392	\$28,970,392	\$30,244,710	\$29,199,266	-3.46%
Transfer to Parking Fund	\$0	\$0	\$0	\$50,000	
Transfer to Capital Fund	\$2,777,370	\$2,777,370	\$2,313,000	\$1,633,554	-29.38%
Transfer to Debt Service	\$8,273,000	\$8,271,477	\$8,622,580	\$6,542,534	-24.12%
Transfer to Public Assistance	\$940,000	\$940,000	\$1,000,000	\$920,976	-7.90%
Transfer to Victim Witness	\$50,000	\$50,000	\$50,000	\$50,000	0.00%
Transfer to Special Revenue Fu	\$0	\$0	\$0	\$0	
Transfer to Fburg Opp Fund	\$75,000	\$75,000	\$0	\$0	
Transfer to Blight Abatement F	\$0	\$0	\$0	\$0	
Transfer to Grants - Arts Comm	\$35,000	\$35,000	\$35,000	\$25,000	-28.57%
Transfer to Grants Fund	\$116,930	\$116,930	\$152,000	\$102,000	-32.89%
Transfer to Records Preservati	\$0	\$0	\$0	\$0	
Transfer to CSA Fund	\$1,320,000	\$1,320,000	\$1,400,000	\$1,175,000	-16.07%
Transfer to Courthouse Mainten	\$0	\$0	\$0	\$0	
Transfer to EDA Fund	\$181,640	\$181,640	\$154,650	\$150,000	-3.01%
Transfer to School Head Start	\$215,500	\$215,500	\$215,500	\$0	-100.00%
Transfer to Grants Reg Consume	\$121,000	\$121,000	\$121,000	\$70,000	-42.15%
Transfer to School Capital	\$1,354,000	\$1,354,000	\$764,000	\$0	-100.00%
Transfer to Env Section	\$134,000	\$134,000	\$0	\$0	
Transfer to Riparian Lands	\$52,125	\$52,125	\$55,000	\$55,000	0.00%
Transfer to Debt Service Court	\$0	\$0	\$0	\$0	
Transfer to Debt Service Educa	\$0	\$0	\$0	\$0	
Health Insurance Claims	\$0	\$0	\$0	\$0	
Savings from Refuse Reform	\$0	\$0	\$0	\$0	
Reserve for School Debt Servic	\$0	\$0	\$0	\$0	
Reserve for Jail Debt Service	\$561,148	\$0	\$0	\$0	
Attrition Savings	\$0	\$0	(\$220,000)	(\$750,000)	240.91%
Pay Plan Reserve	\$0	\$0	\$0	\$100,000	
Pay Plan Reserve ERP	\$0	\$0	\$70,000	\$0	-100.00%
OPEB	\$200,000	\$200,000	\$0	\$0	
Total	\$98,152,903	\$94,538,733	\$101,052,333	\$94,324,942	