

Town of Hurt, Virginia: Fiscal Year 2019-20 Operating Budget

Effective Date Range: July 1, 2019 through June 30, 2020

Approved by Town Council on June 18, 2019

Fund 10: General

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Estimated Balances on Hand as of July 1				
10-000-1101000	Cash Drawer	100.00	100.00	100.00
10-000-1102000	Checking Account	30,000.00	30,000.00	30,000.00
10-000-1103000	LGIP Savings/Reserve	250,947.00	250,000.00	232,243.00
	Total Balances on Hand	281,047.00	280,100.00	262,343.00
Estimated Local Revenue				
10-000-3110100	Real Estate Taxes	121,486.05	97,931.37	97,922.10
10-000-3110102	Prior Year Taxes Due	0.00	0.00	3,000.00
10-000-3110200	Mobile Home Property Tax	320.95		
10-000-3110301	Personal Property Taxes	31,484.09	35,537.00	21,000.00
10-000-3110601	Late Real Estate Tax Penalties	100.00	100.00	100.00
10-000-3110602	Late Personal Property Tax Penalties	350.00	350.00	350.00
10-000-3120101	Local Sales & Use Taxes	26,270.00	24,800.00	25,308.79
10-000-3120102	Communications Taxes	22,453.25	22,344.97	22,561.68
10-000-3120201	Utility Taxes	24,932.00	27,364.00	22,500.00
10-000-3120203	Consumption Utility Taxes	4,045.00	3,891.00	3,500.00
10-000-3120301	Business License Taxes	9,000.00	9,000.00	10,000.00
10-000-3120303	Meals Taxes	37,300.00	37,300.00	32,500.00
10-000-3120401	Auto Decal Taxes	35,557.00	28,680.00	31,750.00
10-000-3120501	Cigarette Taxes	37,000.00	35,000.00	0.00
10-000-3131000	Checking Interest – General Account	100.00	100.00	100.00
10-000-3131250	LGIP Reserve Interest – General Account	6,540.00	4,127.00	2,000.00
10-000-3161000	Electronic Payment Convenience Fees	1,750.00	500.00	450.00
10-000-3161150	Returned Check Fees	100.00	100.00	100.00
10-000-3185000	Cell Phone Tower Lease	15,000.00	15,180.00	15,180.00
10-000-3199000	Miscellaneous Income	300.00	300.00	250.00

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
10-000-3207000	Semicentennial Sponsorships	0.00	0.00	6,000.00
10-131-3140101	Court Fines	6,000.00	4,500.00	4,000.00
10-131-3140102	Parking Fines	25.00	25.00	25.00
10-131-3151000	Civil Penalties	300.00	300.00	300.00
10-131-3160302	Fingerprinting	50.00	50.00	50.00
10-131-3199000	Police Ad	1,800.00	2,000.00	1,750.00
Local Revenue Subtotal		382,263.34	349,480.34	300,697.57
Estimated Intergovernmental Revenue				
10-000-3220107	Railroad Rolling Stock Tax	8,500.00	8,500.00	9,000.00
10-000-3240302	Litter Control/Recycling Grant	1,200.00	1,200.00	1,200.00
10-000-3260500	PPTRA	34,675.36	34,675.36	34,675.36
10-131-3240105	599 Law Enforcement Assistance	29,716.00	29,716.00	29,716.00
10-131-3240106	Byrne Grant	852.00	852.00	852.00
10-181-3330111	Fire Programs Fund	10,000.00	10,000.00	10,000.00
Intergovernmental Revenue Subtotal		84,943.36	84,943.36	85,443.36
Incoming Transfers				
10-200-3011000	Transfers From Reserve/Other Accounts	0.00	6,000.00	22,220.00
Incoming Transfers Subtotal		0.00	6,000.00	22,220.00
Total Estimated Revenues & Transfers		467,206.70	440,423.70	408,360.93
Grand Total of Balances, Revenues & Transfers		748,253.70	720,523.70	670,703.93

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Estimated Expenditures				
Administrative Offices				
Human Resources				
10-101-6110001	Payroll	47,372.81	34,342.53	33,835.00
	Clerk-Treasurer/Office Manager	35,372.81		
	Clerical Assistant (new position)	12,000.00		
10-101-6150005	Elected Officer Compensation	2,400.00	2,400.00	2,400.00
10-101-6211000	FICA	3,807.62	2,810.80	2,771.98
10-101-6221250	VRS Retirement	7,665.29	7,442.03	7,335.43
10-101-6241500	VRS Life Insurance	183.94	178.58	162.41
10-101-6262000	Group Medical Insurance	10,464.00	10,464.00	7,104.00
	HR Subtotal	71,893.65	57,637.94	53,608.81
Operational				
10-101-6271000	General Liability Insurance	819.67	781.67	1,200.33
10-101-6271250	Excess Liability Insurance	106.33	100.00	156.33
10-101-6272500	Property & Misc. Items Insurance	1,631.00	1,537.00	2,690.00
10-101-6295000	Workers' Compensation Insurance	36.00	40.00	47.00
10-101-7331000	Office Capital/Equipment	1,000.00	1,000.00	4,500.00
10-101-7331250	Office Equipment Maintenance	700.00	500.00	500.00
10-101-7331500	Office Supplies	1,200.00	1,200.00	1,400.00
10-101-7351000	Advertising & Publication	3,000.00	3,000.00	2,500.00
10-101-7511000	Electric	2,000.00	2,000.00	1,700.00
10-101-7521000	Postage/Shipping	1,000.00	1,300.00	1,200.00
10-101-7531000	Landline Telecommunications	0.00	0.00	3,000.00
10-101-7531250	Cellular Communications	675.00	675.00	675.00
10-101-7581000	Miscellaneous Expenses	100.00	121.85	182.63
10-101-7581100	Bank Charges	800.00	0.00	0.00
10-101-7601100	Memberships and Subscriptions	1,025.00	1,025.00	750.00
10-101-7601250	Other Dues & Subscriptions (combined into 7601100)	0.00	0.00	100.00
	OP Subtotal	14,093.00	13,280.52	20,601.29

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Professional Services				
10-101-8101000	Accounting Audits	16,000.00	11,000.00	10,500.00
10-101-8111000	Attorney Fees/Legal Retainer	11,400.00	10,800.00	10,800.00
10-101-8112000	Court-Appointed Attorney Fees	200.00	200.00	200.00
	PS Subtotal	27,600.00	22,000.00	21,500.00
Administrative Offices Total		113,586.65	92,918.46	95,710.10
Police Department				
Human Resources				
10-131-6110001	Payroll	115,668.00	113,400.00	91,501.17
	Police Chief	40,800.00	40,000.00	38,681.62
	Patrolman	37,740.00	37,000.00	34,819.55
	Patrolman	37,128.00	36,400.00	18,000.00
10-131-6211000	FICA	8,848.60	8,675.10	6,999.84
10-131-6221250	VRS Retirement	25,065.26	24,573.78	15,935.05
10-131-6241500	VRS Group Life Insurance	601.47	544.32	352.81
10-131-6262000	Group Medical Insurance	10,464.00	10,464.00	10,122.00
	HR Subtotal	160,647.33	157,657.20	124,910.87
Operational				
10-131-6271000	General Liability Insurance	819.67	781.67	1,200.34
10-131-6271250	Excess Liability Insurance	106.33	100.00	156.34
10-131-6272000	Automobile Insurance	1,806.75	863.25	913.52
10-131-6272150	Physical Damage Auto Insurance	962.00	281.25	336.00
10-131-6273500	Crime & Bond Insurance	491.00	475.00	470.00
10-131-6295000	Workers' Compensation Insurance	4,016.00	3,215.00	3,088.00
10-131-6301000	Uniforms	500.00	500.00	500.00
10-131-7331200	Equipment Maintenance/Repair	500.00	400.00	400.00
10-131-7332000	Service Agreements	3,000.00	1,200.00	1,200.00
10-131-7341000	Vehicle Maintenance	2,000.00	2,259.84	4,000.00
10-131-7341250	Fuel	4,000.00	3,750.00	3,500.00

Account Number	Descriptor	2019-20 Budget	18/19 Budget	17/18 Budget
10-131-7351000	Code Books, Printing & Publications	300.00	300.00	300.00
10-131-7511000	Electric	125.00	100.00	300.00
10-131-7521000	Postage/Shipping	100.00	100.00	300.00
10-131-7531000	Landline Telecommunications	650.00	0.00	1,200.00
10-131-7531250	Cellular Communications	675.00	675.00	675.00
10-131-7553000	Training/Educational Expenses	3,000.00	1,200.00	1,000.00
10-131-7553150	Kid ID and Training Program	200.00	200.00	200.00
10-131-7581000	Miscellaneous Expenses	100.00	100.00	300.00
10-131-7601000	Department Operating Expenses	2,500.00	2,500.00	2,500.00
10-131-7611000	Investigations	300.00	300.00	300.00
10-131-7654000	Byrne Grant Expenditures	852.00	852.00	852.00
	OP Subtotal	27,003.75	20,153.01	23,691.20
	Capital			
10-131-9871000	PD Capital Purchases/Reserves	2,000.00	5,000.00	5,000.00
	CP Subtotal	2,000.00	5,000.00	5,000.00
	Police Department Total	189,651.08	182,810.21	153,602.07
	Public Works Department			
	Human Resources			
10-141-6130003	Payroll (Custodian)	1,200.00	1,200.00	1,300.00
10-141-6211000	FICA	91.80	91.80	99.45
	HR Subtotal	1,291.80	1,291.80	1,399.45
	Operational			
10-141-6271000	General Liability Insurance	409.83	390.83	396.11
10-141-6271250	Excess Liability Insurance	53.17	50.00	51.59
10-141-6272000	Automobile Insurance	148.13	192.79	204.00
10-141-6272150	Physical Damage Auto Insurance	47.88	46.88	75.04
10-141-6274000	Equipment & Machinery Insurance	246.00	239.00	370.00
10-141-6295000	Workers' Compensation Insurance	699.00	478.48	489.57

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
10-141-7301000	Street Maintenance	5,000.00	15,000.00	10,000.00
10-141-7341000	Vehicle Maintenance	1,000.00	1,000.00	1,675.00
10-141-7341250	Highway Fuel	1,500.00	1,300.00	1,340.00
10-141-7341500	Off-Road Fuel	600.00	700.00	1,000.00
10-141-7361000	Buildings & Grounds Maintenance	11,700.00	7,500.00	7,500.00
10-141-7501000	Equipment, Supplies and Tools	1,000.00	1,000.00	500.00
10-141-7581000	Miscellaneous Expenses	100.00	100.00	200.00
10-141-7611000	Street Lighting	18,000.00	18,300.00	18,500.00
10-141-7651000	Refuse Collection Contract	47,619.00	47,619.00	47,619.00
10-141-7652500	Litter Control/Recycling Grant Expenditure	1,200.00	1,200.00	1,200.00
	OP Subtotal	89,323.01	95,116.98	91,120.31
	Capital			
10-141-9871000	PW Capital Purchases/Reserves	2,000.00		
	CP Subtotal	2,000.00		
	Public Works Total	92,614.81	96,408.78	92,519.76
	Information Technology			
10-171-6273000	Cyber Insurance	525.00	500.00	0.00
10-171-9011000	Accounting Software	2,292.00	2,666.25	2,292.00
10-171-9011250	Hardware/Software Capital Purchases	1,669.16	1,000.00	1,000.00
10-171-9021000	Technical Services and Support	1,000.00	1,700.00	6,500.00
10-171-9021250	AccuFund Software Support	3,000.00	2,000.00	1,896.00
10-171-9021500	Managed Services Agreement	10,368.00	8,520.00	8,400.00
10-171-9021750	VoIP Telephony	1,800.00	1,800.00	0.00
10-171-9031000	Email & Website Maintenance	1,000.00	1,500.00	1,500.00
	Information Technology Total	21,654.16	19,686.25	21,588.00
	Fire Department			
10-181-7541000	Hurt Volunteer Fire Department - Support	15,000.00	15,000.00	15,000.00
10-181-7572000	HVFD Building Fund	5,000.00	5,000.00	5,000.00
10-181-7593000	HVFD Fire Fund Grant	10,000.00	10,000.00	10,000.00
	Fire Department Total	30,000.00	30,000.00	30,000.00

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Community Development				
10-191-7705000	Beautification/RLM Park	4,000.00	1,200.00	1,200.00
10-191-7705250	English Park	200.00	200.00	200.00
10-191-7752000	Business & Government Relations	1,000.00	1,000.00	1,000.00
10-191-7753500	Public Relations/Town Promotion	2,500.00	2,000.00	2,000.00
10-191-7757000	Semicentennial Sponsorship	0.00	0.00	6,000.00
10-191-7801000	Infrastructure Development	3,000.00	6,200.00	3,541.00
10-191-7831000	SRRIFA Member Contribution	4,000.00	4,000.00	0.00
10-191-7851000	Economic Development Reserve	5,000.00	4,000.00	0.00
10-191-7901500	Staunton River Medical Center	0.00	0.00	1,000.00
Community Development Total		19,700.00	18,600.00	14,941.00
Total General Fund Revenues		467,206.70	440,423.70	408,360.93
Total General Fund Expenditures		467,206.70	440,423.70	408,360.93
Difference		0.00	0.00	0.00

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
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Fund 30: Enterprise (Water & Wastewater)

Estimated Balances on Hand as of July 1

30-000-1101000	Cash Drawer	100.00	100.00	100.00
30-000-1102000	Checking Account	30,000.00	30,000.00	30,000.00
30-000-1103000	LGIP Savings (Reserve)	292,557.00	200,000.00	153,320.00
Total Balances on Hand		322,657.00	230,100.00	183,420.00

Estimated Water Revenue

30-501-3101000	Water Billing and Collections	269,024.00	251,424.00	227,000.00
30-501-3131000	Checking Interest – W/W Enterprise	0.00	50.00	100.00
30-501-3131250	LGIP Reserve Interest – W/W Enterprise	7,620.00	2,530.00	1,400.00
30-501-3161150	Returned Check Charges	200.00	200.00	200.00
30-501-3161300	Water Connection Charges	1,000.00	1,000.00	1,000.00
30-501-3161550	Transfer and Turn-On Fees	300.00	300.00	300.00
30-501-3161700	Late Utility Payment Penalties	4,000.00	4,000.00	4,000.00
30-501-3171000	PCSA Service Agreement	8,404.11	8,404.11	8,404.11
30-501-3199000	Miscellaneous Income	100.00	100.00	100.00
Water Revenue Subtotal		290,648.11	268,008.11	242,504.11

Estimated Wastewater Revenue

30-511-3161921	Wastewater Billing	5,500.00	4,150.00	4,000.00
Wastewater Revenue Subtotal		5,500.00	4,150.00	4,000.00

Incoming Transfers

30-200-3011000	Transfers From Reserve or Other Accounts	9,847.00		
Incoming Transfers Subtotal		9,847.00		

Total Estimated Revenues & Transfers		305,995.11	272,158.11	246,504.11
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Grand Total of Balances, Revenues & Transfers		628,652.11	502,258.11	429,924.11
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<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Estimated Expenditures				
Water Expenditures				
Human Resources				
30-501-6110001	Payroll (Public Works Coordinator)	37,816.78	37,075.27	36,527.36
30-501-6211000	FICA	2,892.98	2,836.26	2,794.34
30-501-6221250	VRS Retirement	8,194.90	8,034.21	7,919.13
30-501-6241500	VRS Life Insurance	196.65	177.96	175.33
30-501-6262000	Group Medical Insurance	10,464.00	10,464.00	10,122.00
	HR Subtotal	59,565.30	58,587.70	57,538.17
Operational				
30-501-6271000	General Liability Insurance	409.83	390.83	804.22
30-501-6271250	Excess Liability Insurance	53.17	50.00	104.74
30-501-6272000	Automobile Insurance	148.12	94.96	104.48
30-501-6272150	Physical Damage Auto Insurance	47.87	46.87	36.96
30-501-6274000	Equipment & Machinery Insurance	246.00	239.00	370.00
30-501-6295000	Workers' Compensation Insurance	675.00	908.52	919.91
30-501-6301100	Uniforms	300.00	300.00	300.00
30-501-7331500	Office Supplies	1,000.00	1,400.00	1,200.00
30-501-7341000	Vehicle Maintenance/Repair	1,000.00	1,000.00	825.00
30-501-7341250	Highway Fuel	700.00	700.00	660.00
30-501-7341500	Off-Road Fuel	100.00	100.00	25.00
30-501-7511000	Electric	6,750.00	6,500.00	6,500.00
30-501-7521000	Postage/Shipping	1,750.00	2,000.00	2,000.00
30-501-7531000	Landline Telecommunications	1,000.00	1,000.00	1,350.73
30-501-7531250	Cellular Communications	675.00	675.00	675.00
30-501-7581000	Miscellaneous	488.57	494.98	208.37
	OP Subtotal	15,343.56	15,900.16	16,084.41

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Administrative & Professional				
30-503-7311000	Water Analysis/Lab Testing	4,000.00	3,000.00	3,000.00
30-503-7332000	Generator Maintenance Contract	1,400.00	1,400.00	1,400.00
30-503-7381000	VDH Technical Assistance Fees	2,000.00	2,000.00	2,000.00
30-503-7522000	Miss Utility	150.00	150.00	150.00
30-503-7553000	Employee Training & Licensure	300.00	300.00	300.00
30-503-7601200	VA Rural Water Association Dues	350.00	300.00	300.00
30-503-7703000	IT – Utility Billing Software	374.25	374.25	374.25
	A&P Subtotal	8,574.25	7,524.25	7,524.25
Capital				
30-505-9891000	Water System Improvements	30,000.00	25,000.00	10,000.00
30-505-9892000	Capital Purchases/Reserves	7,000.00	5,500.00	3,000.00
	CP Subtotal	37,000.00	30,500.00	13,000.00
System Maintenance & Repair				
30-507-7331200	Equipment Repair/Maintenance	1,500.00	1,000.00	700.00
30-507-7331400	Water Line Repairs/Maintenance	40,000.00	20,000.00	20,000.00
30-507-7601600	System Operating Supplies/Tools	1,500.00	1,500.00	1,500.00
30-507-8501100	Tank Maintenance Contract	10,000.00	10,000.00	10,000.00
	M&R Subtotal	53,000.00	32,500.00	32,200.00
Product				
30-509-8755000	Water Purchase	121,312.00	116,646.00	110,392.00
	Product Subtotal	121,312.00	116,646.00	110,392.00
Total Water Expenditures		294,795.11	261,658.11	236,738.83

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Wastewater Expenditures				
Operational				
30-511-7331400	System Repairs/Maintenance	3,500.00	3,000.00	3,000.00
30-511-7401500	Purchase Wastewater Capacity	3,000.00	2,800.00	2,600.00
30-511-7511000	Electric	600.00	600.00	500.00
30-511-7531000	Landline Telecommunications	1,100.00	1,100.00	665.28
	OP Subtotal	8,200.00	7,500.00	6,765.28
Capital				
30-511-9891000	System Improvements	3,000.00	3,000.00	3,000.00
	CP Subtotal	3,000.00	3,000.00	3,000.00
	Total Wastewater Expenditures	11,200.00	10,500.00	9,765.28
	Total W/W Enterprise Revenues	305,995.11	272,158.11	246,504.11
	Total W/W Enterprise Expenditures	305,995.11	272,158.11	246,504.11
	Difference	0.00	0.00	0.00

Fund 11: Police Department Forfeiture (PDDR)

<u>Account Number</u>	<u>Descriptor</u>	<u>2019-20 Budget</u>	<u>18/19 Budget</u>	<u>17/18 Budget</u>
Estimated Balances on Hand as of July 1				
11-131-1102000	Checking Account	1,550.00	1,550.00	2,000.00
11-131-1103000	LGIP Savings (Reserve)	21,638.00	21,250.00	21,850.00
Total Balances on Hand		23,188.00	22,800.00	23,850.00
Estimated Revenues				
11-131-3131000	Checking Interest – PDDR	10.00	10.00	10.00
11-131-3131250	LGIP Reserve Interest – PDDR	567.00	200.00	200.00
Total PDDR Revenues		577.00	210.00	210.00
Grand Total (Balances + Revenues)		23,765.00	23,010.00	24,060.00
Estimated Expenditures: None		0.00	0.00	0.00
Total PDDR Revenues		577.00	210.00	210.00
Total PDDR Expenditures		0.00	0.00	0.00
Difference		577.00	210.00	210.00

Operating Budget Summary: July 1, 2019 – June 30, 2020

<i>General Fund</i>	<u>2019-20 Budget</u>	<u>18/19Totals</u>	<u>17/18 Totals</u>
Total Balances on Hand	281,047.00	280,100.00	262,343.00
Total Estimated Revenues	467,206.70	440,423.70	408,360.93
Total Estimated Expenditures	467,206.70	440,423.70	408,360.93
Revenues minus Expenditures	0.00	0.00	0.00
(Balances + Revenues) less Expenditures	281,047.00	280,100.00	262,343.00
<i>Enterprise Fund</i>			
Total Balances on Hand	322,657.00	230,100.00	183,420.00
Total Estimated Revenues	305,995.11	272,158.11	246,504.11
Total Estimated Expenditures	305,995.11	272,158.11	246,504.11
Revenues minus Expenditures	0.00	0.00	0.00
(Balances + Revenues) less Expenditures	322,657.00	230,100.00	183,420.00
<i>PDDR Fund</i>			
Total Balances on Hand	23,188.00	22,800.00	23,850.00
Total Estimated Revenues	577.00	210.00	210.00
Total Estimated Expenditures	0.00	0.00	0.00
Revenues minus Expenditures	577.00	210.00	210.00
(Balances + Revenues) less Expenditures	23,188.00	22,800.00	23,850.00
Total Expenditures All Accounts	773,201.81	712,581.81	654,865.04

Based on tax, utility, and fee schedule as follows:

Real Estate	17.5¢/\$100	(Note: Mobile homes are classified as personal property but are taxed at the real estate rate).
Personal Property	\$3.50/\$100	
Auto Decal	\$37 each	
Meals Tax	5.50%	
Cigarette Tax	17¢/pack	
Water	Revised Rate Structure TBA (commencing with February, 2020 billing cycle)*	
Wastewater	Revised Rate Structure TBA (commencing with February, 2020 billing cycle)*	

***Note: Details of the new rate structure will be published following consideration and approval by town council.**