

Understanding the Money

To Make People's Lives
Work Better

Dr. Sheryl Bailey Dr. Ed Daley

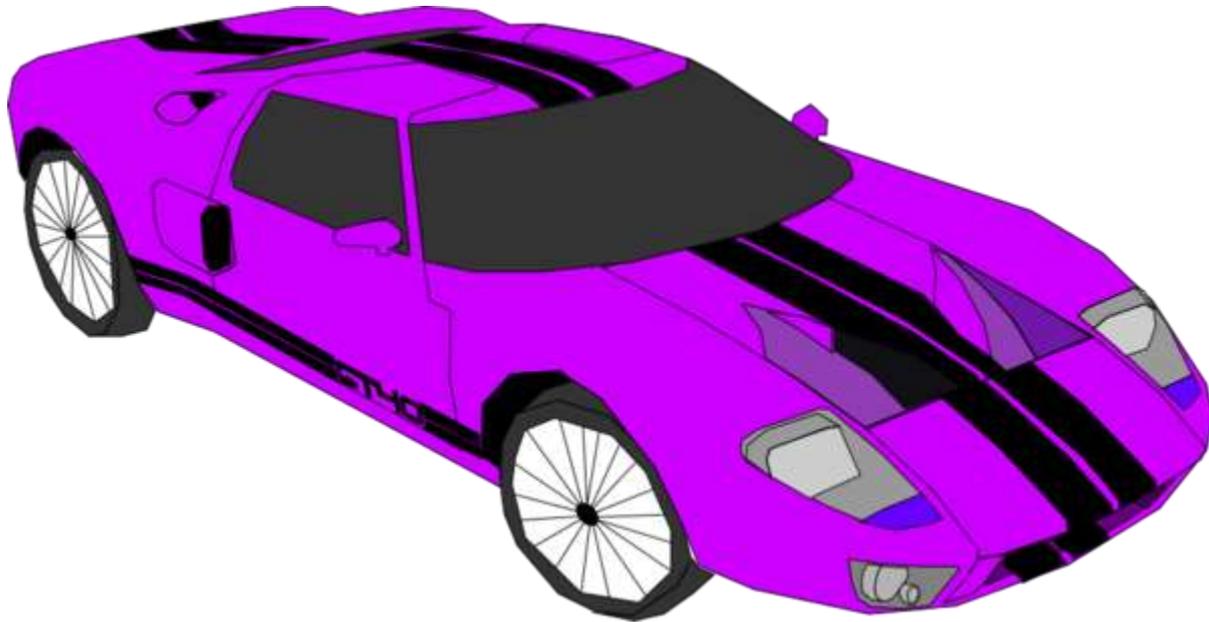
Local Government is about Relationships

- Citizens
- Governing Body
- Employees

Money



Running the Local Government 500 Takes a Partnership



Your Team

The Governing Body (Driver)

- Steers the Car (Direction) and
- Controls the Speed (Pace)



The Municipal Staff (Pit Crew)

- Keeps the Car Shining and Running Young

Know Your Money

- Where it Comes From



- Where and How it Goes



GENERAL FUND REVENUE ESTIMATES									
	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2016-17	
	Budget			Projection	Request	Recommends	Approved		
DESCRIPTION									
Local Revenues									
General Property Taxes									
Current Real Estate	3,166,593	2,980,719	3,049,204	2,921,375	3,020,476	3,020,476	3,020,476	-0.9%	
Delinquent Real Estate	0	237,194	0	157,900	0	0	0	#DIV/0!	
Public Service Real Estate	182,400	193,994	190,000	195,095	195,000	195,000	195,000	2.6%	
Delinquent Public Service Real Estate	0	0	0	474	0	0	0	#DIV/0!	
Public Service Personal Property	0	7,310	0	5,686	0	0	0	#DIV/0!	
Personal Property - Motor Vehicles/Other	905,000	1,004,225	890,000	1,000,000	1,000,000	1,000,000	1,000,000	12.4%	
Delinquent Pers. Prop. - Motor Vehicles/Other	160,000	186,360	165,000	184,000	165,000	165,000	165,000	0.0%	
Personal Property - Machinery & Tools	244,000	384,083	300,000	400,000	400,000	400,000	400,000	33.3%	
Delinquent Pers. Prop. - Machinery & Tools	0	8,577	0	156	0	0	0	#DIV/0!	
Penalties	33,000	41,511	33,000	40,000	40,000	40,000	40,000	21.2%	
Interest	25,000	27,584	22,000	24,000	24,000	24,000	24,000	9.1%	
Total	4,715,993	5,071,567	4,649,204	4,928,686	4,844,476	4,844,476	4,844,476	4.2%	
Other Local Taxes									
Sales Tax	1,500,000	1,667,586	1,650,000	1,775,000	1,775,000	1,775,000	1,775,000	7.6%	
Utility Tax	393,000	390,545	392,000	390,000	390,000	390,000	390,000	-0.5%	
Business License Tax	725,000	859,256	730,000	800,000	800,000	800,000	800,000	9.6%	
Motor Vehicle Licenses	115,000	109,950	108,000	108,000	108,000	108,000	108,000	0.0%	
Bank Franchise Tax	133,000	177,064	133,000	150,000	150,000	150,000	150,000	12.8%	
Recordation/Grantors	15,000	19,621	14,500	15,000	15,000	15,000	15,000	3.4%	
Lodging Tax	1,237,500	1,328,853	1,275,000	1,314,000	1,300,000	1,300,000	1,300,000	2.0%	
Meals Tax	1,980,000	2,135,557	2,125,000	2,135,000	2,130,000	2,130,000	2,130,000	0.2%	
Communication Sales Tax	266,000	259,722	260,000	255,000	255,000	255,000	255,000	-1.9%	
Total	6,364,500	6,948,154	6,667,500	6,942,000	6,923,000	6,923,000	6,923,000	3.5%	
Licenses and Permits									
Animal Tags	2,100	2,140	2,100	2,100	2,100	2,100	2,100	0.0%	
Planning and Zoning Permits	2,000	2,910	2,000	3,600	2,500	2,500	2,500	25.0%	
Building Permits	11,000	20,730	13,000	13,200	13,000	13,000	13,000	0.0%	
Other Permits	500	150	500	150	150	150	150	-70.0%	
Total	15,600	25,930	17,600	19,050	17,750	17,750	17,750	0.9%	
Fines and Forfeitures									
Court Fines	1,153,244	733,217	1,000,000	753,000	750,000	750,000	750,000	-25.0%	
Parking Fines	0	0	0	0	0	0	0	#DIV/0!	
Drug Forfeitures	10,000	33,773	10,000	20,594	10,000	10,000	10,000	0.0%	
Interest from the County	6,000	6,517	6,000	6,500	6,500	6,500	6,500	8.3%	
Courthouse Maintenance Fee	29,000	21,148	25,000	21,000	21,000	21,000	21,000	-16.0%	

General Fund Expenditure Summary									
	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2016-17	
	Budget			Projection	Request	Recommends	Approved		
<i>Description</i>									
City Council	186,142	172,645	189,296	185,465	190,820	196,620	196,620	3.9%	
City Manager	315,859	307,435	334,813	333,778	378,565	378,565	378,565	13.1%	
City Attorney	38,900	38,544	44,700	41,700	44,700	44,700	44,700	0.0%	
Finance	220,276	211,517	228,227	223,388	232,630	232,630	232,630	1.9%	
Treasurer	107,292	105,303	115,103	113,962	113,786	113,786	113,786	-1.1%	
Commissioner of Revenue	269,248	268,655	271,419	270,566	276,023	276,023	276,023	1.7%	
General Registrar	90,111	85,449	106,240	102,425	111,269	105,809	105,809	-0.4%	
Police	3,255,486	2,943,825	3,421,002	2,945,179	3,850,298	3,780,911	3,780,911	10.5%	
Fire	567,304	441,203	139,198	139,198	11,600	11,600	11,600	-91.7%	
Emergency Services	90,949	64,762	79,297	74,810	51,360	47,610	47,610	-40.0%	
Facilities Management	696,103	269,029	5,526,367	562,664	7,468,764	7,460,642	7,460,642	35.0%	
Courts and other Shared Services	2,891,921	2,881,012	3,238,986	3,026,400	3,055,065	3,033,023	3,062,698	-5.4%	
Sheriff	256,906	240,694	285,341	278,850	260,862	269,862	259,862	-8.9%	
Public Works	3,694,636	2,929,793	2,485,095	2,452,776	3,559,854	2,366,981	2,366,981	-4.8%	
Health and Social Services	448,120	443,432	473,109	473,110	501,648	484,630	484,630	2.4%	
Education	4,799,993	4,799,993	4,600,570	4,599,293	4,817,918	4,567,634	4,673,659	1.6%	
Library	94,949	94,949	94,949	94,949	99,847	94,949	94,949	0.0%	
Development Services	3,259,643	2,562,477	2,736,745	1,474,290	2,054,683	2,020,758	1,990,758	-27.3%	
Airport	64,850	64,850	62,350	62,350	76,450	76,450	76,450	22.6%	
Parks and Recreation	110,750	110,750	110,750	110,750	132,595	110,750	88,250	-20.3%	
Arts and Culture	13,500	13,500	13,500	13,500	13,500	13,500	13,500	0.0%	
Extension Service	28,026	28,878	30,299	28,897	39,865	30,901	34,595	14.2%	
Civic and Community Organizations	9,515	9,515	9,115	9,115	35,221	9,115	16,615	82.3%	
Non-Departmental	1,260,484	1,051,780	1,321,106	1,044,278	1,588,407	1,588,407	1,505,541	14.0%	
Total General Fund Expenditures	22,770,962	20,125,990	25,917,577	18,659,713	28,968,730	27,305,856	27,317,384	5.4%	

The Municipal Budget



Putting Gas in the Car (Speed)
and
Steering it (Direction)



Plan the budget

so

Council knows what is in it

and

Council owns it

before

Staff puts it together

The Strategy Session

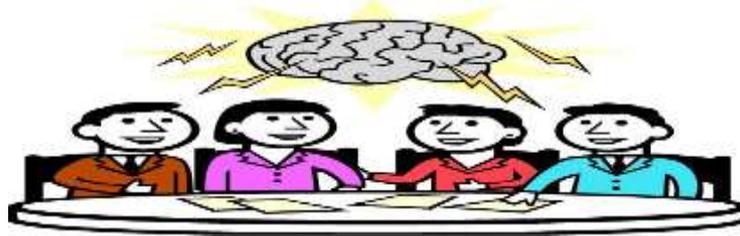
What do you want to do

- **Reduce Public Expenditures** (Cut Taxes)
- **Fix the Infrastructure** (Fill Potholes)
- **Make a Capital Investment** (Build a Swimming Pool , Police Station, etc)
- **Recognize Your Employees** (Compensation and Benefits)
- **Invest in Human Needs** (Schools, Recreation, etc)
- **Reduce the Government Footprint** (Cut Programs and/or Departments)

Create Spending Blocks and Prioritize

- Cut the Budget (\$ 100,000)
- Additional Money for Pothole \$200,000
- Debt Service for a Fire Station \$ 200,000
- 2% COLA for employees \$ 150,000
- Add Recreation Programs \$ 200,000
- Reduce a Department or Program (\$ 50,000)

Council Priorities FY 2017-2018



- Reduce Total Expenditures (\$100,000)
- 2% COLA for Employees \$ 200,000
- Reduce Golf Course Subsidy (\$50,000)
- Fix More Potholes \$ 100,000
- Fight the Local Opioid Problem \$ 100,000
- Fire Station Debt Service \$ 200,000
- Fix More Potholes \$ 100,000
- Municipal Adult Recreation \$ 100,000

Revenues – Who should pay?

Ability to Pay

VS

Benefits Received

Should these be the same?



Progressivity
is not
Ability to Pay/Benefits Received

Tax Progressivity

The more you have – the more you pay

- **Income** – Based on Earnings
- **Sales** – Based on Spending
 - (may have specific exemptions)
 - (hard to compete with on-line sales)
- **Selective Sales** (Meals and Lodging)
- **Real Estate** (value may not relate to ability to pay)
- **Utility Taxes** (minimum hurts lower incomes)

Internalize or Export the Tax Burden

- Property Taxes are paid by your Friendly,
Local Voters
- Car Taxes are paid (or dodged)
by the same F L Vs
- Utility Taxes are paid Locally
- Business Taxes are paid Locally

Internalize or Export the Tax Burden

- Lodging Taxes are paid by Honeymooners
and Canadians going to Florida
- Meals Taxes are paid by these travelers
and locals who don't like to cook
- Sales Taxes are paid by everyone
who doesn't dodge them on-line

Things to Remember

- Elastic Revenues Grow (and Shrink) with the Economy
- Inelastic Revenues are more Stable unless the Rate or the base changes.

Balance the Pie

Staff Provides the Data

- 1 penny of property tax = \$ 34,000
- 10 cents of car tax = \$ 20,000
- 1 percent of meals tax = \$ 300,000
- 1 percent of lodging tax = \$100,000
- 1 percent of utility tax = \$ 20,000

Points to Ponder

- Check your rate limits –“Mother May I?”
- Know what is a Real Tax for Your FLVs?

Reducing the BPOL Tax and the Machinery and Tools Tax (Remember the Car Tax Promise)

- How large a portion of Your Budget
- Be Fair to Existing and New Businesses
- Lower the Rates in all Categories
10% Per Year

Do you want to invest to make money?

- **Cost of Police Manpower and Equipment
Vs
Revenue Earned from Fines**

- **Should not be Budgeted Prior to Earning**

Year one (FY'19)

Year two (FY'20)

Program Investment

Budget for

non-reoccurring usage

Other Opportunities to Make Money

- Airports
- Golf Courses
- Swimming Pools and Recreation Centers
- Municipal Utilities

Enterprise Fund Revenues

- Utilities (Water and Sewer)
(Sanitation, Electric and or Gas)
Cost Production or Purchase (Per _____)
Cost to Distribute (Per _____)
Capital Costs (Per _____)
Administrative Costs (Per _____)

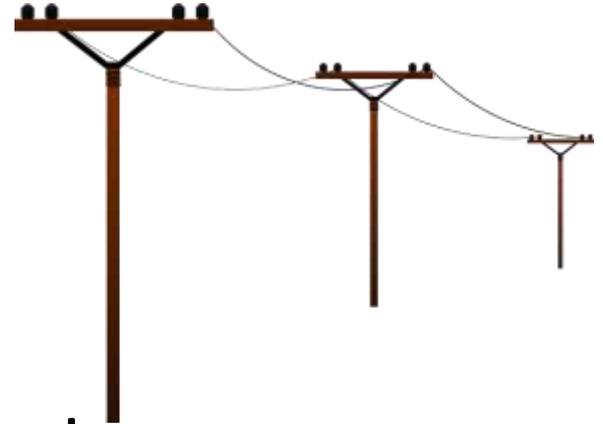
- Total Per Unit Cost

Enterprise Fund Rates

- Base Fee or Minimum
- Additional Usage (Often a Sliding Scale)



Ability to Pay
Vs
Benefits Received



Other Considerations

Enterprise Fund Support
for General Taxpayers

Taxpayer Financing
of Enterprise Activities

Revenue Summary

	Dollars	Percent
Sales	\$ 3,000,000	32.9%
Real Property	3,500,000	38.4%
Lodging	300,000	3.3%
Utility	300,000	3.3%
Meals	500,000	5.5%
Personal Property	500,000	5.5%
Fees,ect	100,000	1.1%
Fines	600,000	6.6%
BPOL	75,000	0.8%
M & T	50,000	0.5%
Sanitation Fees	115,000	1.3%
State	50,000	0.5%
Income from Investments	30,000	0.3%
	\$ 9,120,000	100%

Revenue Comparison

Elastic		\$ 4,300,000	49.1%		
Sales					
Lodging					
Meals					
BPOL					
Inelastic		\$ 4,465,000	50.9%		
Real property					
Personal Property					
M & T					
Utility					
Sanitation Fees					
Friendly Local Taxpayers		4,540,000	50.8%		
Real Property					
Personal Property					
Sanitation					
M& T					
BPOL					
Utility					
Exported and non-cookers		4,400,000	49.2%		
Lodging					
Meals					
Sales					
Fines					

The Difference

Between a

Fiscally Stressed Community

and a

Fiscally Stressed Government

Is Significant

And Your Responsibility

Know Your Financial Condition

- **Five Years of Key Revenues**
 - Sales Tax Receipts
 - Real Estate Assessments
 - Business Licenses
 - Building Permits
 - Employment Levels
 - Total Revenues, Expenditures and Unrestricted Balances
- **Look for Trends**

GENERAL FUND REVENUE ESTIMATES									
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Public Service Personal Property	0	7,310	0	5,686	0	0	0	#DIV/0!	
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Delinquent Pers. Prop. - Motor Vehicles/Other	160,000	186,360	165,000	184,000	165,000	165,000	165,000	0.0%	
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Total	4,715,993	5,071,567	4,649,204	4,928,686	4,844,476	4,844,476	4,844,476	4.2%	
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Sales Tax	1,500,000	1,667,586	1,650,000	1,775,000	1,775,000	1,775,000	1,775,000	7.6%	
Utility Tax	393,000	390,545	392,000	390,000	390,000	390,000	390,000	-0.5%	
Business License Tax	725,000	859,256	730,000	800,000	800,000	800,000	800,000	9.6%	
Motor Vehicle Licenses	115,000	109,950	108,000	108,000	108,000	108,000	108,000	0.0%	
Bank Franchise Tax	133,000	177,064	133,000	150,000	150,000	150,000	150,000	12.8%	
Recordation/Grantors	15,000	19,621	14,500	15,000	15,000	15,000	15,000	3.4%	
Lodging Tax	1,237,500	1,328,853	1,275,000	1,314,000	1,300,000	1,300,000	1,300,000	2.0%	
Meals Tax	1,980,000	2,135,557	2,125,000	2,135,000	2,130,000	2,130,000	2,130,000	0.2%	
Communication Sales Tax	266,000	259,722	260,000	255,000	255,000	255,000	255,000	-1.9%	
Total	6,364,500	6,948,154	6,667,500	6,942,000	6,923,000	6,923,000	6,923,000	3.5%	
Licenses and Permits									
Animal Tags	2,100	2,140	2,100	2,100	2,100	2,100	2,100	0.0%	
Planning and Zoning Permits	2,000	2,910	2,000	3,600	2,500	2,500	2,500	25.0%	
Building Permits	11,000	20,730	13,000	13,200	13,000	13,000	13,000	0.0%	
Other Permits	500	150	500	150	150	150	150	-70.0%	
Total	15,600	25,930	17,600	19,050	17,750	17,750	17,750	0.9%	
Fines and Forfeitures									
Court Fines	1,153,244	733,217	1,000,000	753,000	750,000	750,000	750,000	-25.0%	
Parking Fines	0	0	0	0	0	0	0	#DIV/0!	
Drug Forfeitures	10,000	33,773	10,000	20,594	10,000	10,000	10,000	0.0%	
Interest from the County	6,000	6,517	6,000	6,500	6,500	6,500	6,500	8.3%	
Courthouse Maintenance Fee	29,000	21,148	25,000	21,000	21,000	21,000	21,000	-16.0%	

General Fund Revenue Estimates - Continued									
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Fines and Forfeitures - Continued									
Courthouse Security Fee	140,000	97,819	130,000	95,000	95,000	95,000	95,000	-26.9%	
Jail Admission Fees	2,200	2,142	2,000	1,500	1,500	1,500	1,500	-25.0%	
Electronic Summons System Fee	0	30,744	40,000	42,000	40,000	40,000	40,000	0.0%	
Total	1,340,444	925,360	1,213,000	939,594	924,000	924,000	924,000	-23.8%	
Use of Money and Property									
Interest Earned	30,000	64,582	50,000	61,500	55,000	55,000	55,000	10.0%	
Total	30,000	64,582	50,000	61,500	55,000	55,000	55,000	10.0%	
Charges for Services									
Law Library	2,200	2,706	2,800	3,000	3,000	3,000	3,000	7.1%	
DNA Analysis Fee	0	0	0	210	0	0	0	#DIV/0!	
Fire Protection	128,650	158,484	75,000	75,000	0	0	0	-100.0%	
Animal Control	0	120	0	0	0	0	0	#DIV/0!	
Waste Collection	802,500	795,534	802,500	785,000	785,000	785,000	785,000	-2.2%	
Weed Cutting/Demolition	3,000	6,926	4,000	7,100	5,000	5,000	5,000	25.0%	
Health Services Refund	0	11,378	0	17,247	0	0	0	#DIV/0!	
Miscellaneous	0	0	0	1,360	0	0	0	#DIV/0!	
Management Services	3,873	3,873	4,551	4,551	5,364	5,364	5,364	17.9%	
Fiscal Agent Services	500	500	500	500	500	500	500	0.0%	
Total	940,723	979,521	889,351	893,968	798,864	798,864	798,864	-10.2%	
Miscellaneous Revenue									
Gifts and Donations	11,200	11,142	32,647	32,647	0	0	0	-100.0%	
Sale of Materials & Supplies	1,500	2,479	1,000	3,750	2,000	2,000	2,000	100.0%	
Sale of Property & Land	0	400	0	32,310	0	0	0	#DIV/0!	
Insurance Refunds	0	6,825	0	4,050	0	0	0	#DIV/0!	
Miscellaneous	2,000	30,585	5,000	5,000	5,000	5,000	5,000	0.0%	
Recovered Cost - BC/BS - Retirees	8,287	9,130	8,025	13,504	16,984	16,984	16,984	111.6%	
Recovered Cost - Tax Collection	30,000	30,834	30,000	30,000	30,000	30,000	30,000	0.0%	
Credit/Debit Card Fees	3,200	4,409	4,500	4,800	4,800	4,800	4,800	6.7%	
Owner Contribution - W. Atlantic Street	2,450	2,450	0	0	0	0	0	#DIV/0!	
Interest on Delinquent Accounts	0	0	500	825	500	500	500	0.0%	
Total	58,637	98,254	81,672	126,886	59,284	59,284	59,284	-27.4%	
Recovered Costs									
Recovered Cost - Children's Services Act	0	2,125	2,125	2,125	2,125	2,125	2,125	0.0%	
Recovered Cost - Court Services	30,958	30,958	30,958	30,958	30,958	30,958	30,958	0.0%	
Recovered Cost - County	55,900	89,232	61,122	58,300	58,500	58,500	58,500	-4.3%	
Recovered Cost - Vendors	5,000	8,544	6,000	9,440	8,500	8,500	8,500	41.7%	
Recycled Materials	14,000	13,053	14,000	12,000	12,000	12,000	12,000	-14.3%	
Recovered Cost - Jury Duty	0	0	0	120	0	0	0	#DIV/0!	
Recovered Cost - ERHA	125,762	125,762	125,811	125,811	0	0	0	-100.0%	
Recovered Cost - EDA	0	0	0	0	120,000	120,000	120,000	#DIV/0!	
Total	231,620	269,674	240,016	238,754	232,083	232,083	232,083	-3.3%	
Local Revenues Totals	13,697,517	14,383,042	13,828,343	14,150,438	13,854,457	13,854,457	13,854,457	0.2%	

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Non-categorical Federal Aid - Continued									
VDOT - East Atlantic Street Project	666,793	299,113	0	0	0	0	0	#DIV/0!	
DHCD - Housing Needs Planning Grant	30,000	30,000	0	0	0	0	0	#DIV/0!	
DHCD - E Atlantic St Neighborhood Project	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0.0%	
Total	2,106,317	1,425,215	1,313,528	288,958	1,000,000	1,000,000	1,000,000	-23.9%	
Intergovernmental Revenues Totals	6,027,660	5,340,600	5,568,637	4,473,220	5,378,262	5,378,262	5,389,790	-3.2%	
Non-Revenue Receipts									
Witness Reimbursement - State	0	1,105	0	1,068	0	0	0	#DIV/0!	
Proceeds from Bond Issue	1,750,000	1,800,000	5,100,000	0	6,900,000	6,900,000	6,900,000	35.3%	
Proceeds from Loan	100,000	150,000	0	0	0	0	0	#DIV/0!	
Proceeds from Capital Leases	215,000	185,686	152,000	149,056	135,000	135,000	135,000	-11.2%	
Appropriated Fund Balance	980,785	0	1,268,597	0	961,960	961,960	961,960	-24.2%	IT & P.W. Assessment; State St. Phase II Eng.; E. Atlantic Grant
Transfer in from Utility Fund	0	0	0	0	76,177	76,177	76,177	#DIV/0!	Match, D110, Carports, Airport Capital, CADTRANSMEDS, Drive R.
Total	3,045,785	2,136,791	6,520,597	150,124	8,073,137	8,073,137	8,073,137	23.8%	Debtage & Architectural & Construction Admin. Services
Grand Totals	22,770,962	21,860,433	25,917,577	18,773,782	27,305,856	27,305,856	27,317,384	5.4%	

\$27,300,000

Four pages of Revenues



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Budget Notes

- \$ 750,000 Court Fees
- \$ 785,000 Sanitation Fees
- \$ 1,175,000 School Sales Tax
- \$ 1,125,000 Street Maintenance
- \$ 570,000 Car Tax
- \$ 3,305,000 Less Deductions

\$ 23,995,000

One-Time Wonders

- \$ 6,900,000 Bond Issue
- \$ 1,000,000 CDBG
- \$ 600,000 Grants
- \$ 1,000,000 Fund Balance
- \$ 9,500,000

\$ 14,495,000

Key Items

- \$ 3,020,000 Real Estate
- \$ 1,000,000 Personal Property
- \$ 1,775,000 Sales Tax
- \$ 1,300,000 Lodging Tax
- \$ 2,130,000 Meals Tax

\$ 9,225,000

63.6% of \$ 14,495,000 budget

Monitoring the Money

Monthly and YTD Totals

- Sales
- Meals
- Motel

Look for Trends Up and Down

Two or Three Year History

Monitoring the Money

Quarterly and YTD Totals

Real Estate

Personal Property

Business Licenses

Machinery and Tools

Fines

Major Fees

Building Permits

Utility Taxes

Look for Trends

Up and Down

Two or Three Year History

Tracking Your Revenues

Sales Tax

	FY 14-15	FY 15-16	Budget 17-18	Actual 17-18	Change	%Change	Rev-'18	FY18-19
July	230,000	235,000	245,000	248,000	3,000	1.21%	245,000	
August	235,000	240,000	245,000					
September	240,000	245,000	240,000					
Quarterly	705,000	720,000	730,000					
October	235,000	230,000	240,000					
November	240,000	245,000	250,000					
December	245,000	245,000	250,000					
Quarterly	720,000	720,000	740,000					
Six Months	1,425,000	1,440,000	1,470,000					
January	220,000	225,000	230,000					
February	220,000	220,000	225,000					
March	230,000	240,000	230,000					
Quarterly	670,000	685,000	685,000					
9 Months	2,095,000	2,125,000	2,155,000					
April	240,000	245,000	250,000					
May	240,000	240,000	250,000					
June	240,000	240,000	245,000					
Quarterly	720,000	725,000	745,000					
Six Months	1,390,000	1,410,000	1,430,000					
Annual	2,815,000	2,850,000	2,900,000					

Expenditure Highlights

- Two Years Prior Actual
- Current Budget
- Current Projection
- Request
- Recommended
- Appropriation

Departmental Budget Request

Line Item	16-17 Current Appropriation	16-17 Expenditures Through 11/30/16	16-17 Year End Expenditure	Department 17-18 Request
Professional Services	8,000	7,655	8,000	8,000
ProSer - South Main Phil	75,000	0	75,000	75,000
Repairs & Maintenance	1,250	160	1,250	1,250
Maintenance Service Cont.	10,500	2,000	10,500	10,500
Printing & Binding	2,500	971	2,500	2,500
Advertising	4,500	783	4,500	4,500
Marketing-Farmer's Market	2,000	320	2,000	2,000
Nuisance Abatement	15,000	9,818	15,000	15,000
Demolition and Removal	35,000	2,500	35,000	35,000
Postal Services	1,200	338	1,200	1,200
Messenger Services	100	0	100	100
Telecommunications	3,500	793	3,500	3,500
Mileage	0	0	0	0
Subsistence & Lodging	2,000	172	2,000	2,000
Convention & Education	14,000	4,901	14,000	14,000
Regional Economic Develop	6,000	0	6,000	6,000
Emporia IDA	132,000	4,868	132,000	132,000
Emporia Redev. & Housing	30,200	14,435	30,200	30,200
Emporia/Greens.Mega Site	5,650	5,650	5,650	5,650
DRPT Transit Grant	3,000	0	3,000	3,000
Crater Small Bus Dev Ctr	2,500	2,500	2,500	2,500
Dues & Memberships	6,800	2,812	6,800	6,800
Miscellaneous	300	0	300	300
Office Supplies	4,000	360	4,000	4,000
Vehicle & Power Equip. Sup	4,700	1,259	4,700	4,700
Uniforms & Wearing App	250	0	250	250
Books & Subscriptions	500	96	500	500
Other Operating Supplies	300	0	300	300
Motor Vehicles	23,000	22,184	23,000	0
EDP Equipment	1,500	0	1,500	1,500
Capital Lease	4,898	800	4,898	4,898
	\$400,148	\$85,375	\$400,148	\$377,148

General Fund Expenditure Summary									
	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2016-17	
	Budget			Projection	Request	Recommends	Approved		
Description									
City Council	186,142	172,645	189,296	185,465	190,820	196,620	196,620	3.9%	
City Manager	315,859	307,435	334,813	333,778	378,565	378,565	378,565	13.1%	
City Attorney	38,900	36,544	44,700	41,700	44,700	44,700	44,700	0.0%	
Finance	220,276	211,517	228,227	223,388	232,630	232,630	232,630	1.9%	
Treasurer	107,292	105,303	115,103	113,962	113,786	113,786	113,786	-1.1%	
Commissioner of Revenue	269,248	268,655	271,419	270,586	276,023	276,023	276,023	1.7%	
General Registrar	90,111	85,449	106,240	102,425	111,269	105,809	105,809	-0.4%	
Police	3,255,486	2,943,825	3,421,002	2,945,179	3,850,298	3,780,911	3,780,911	10.5%	
Fire	567,304	441,203	139,198	139,198	11,600	11,600	11,600	-91.7%	
Emergency Services	90,949	64,762	79,297	74,810	51,360	47,610	47,610	-40.0%	
Facilities Management	696,103	259,029	5,526,367	562,664	7,468,764	7,460,642	7,460,642	35.0%	
Courts and other Shared Services	2,891,921	2,881,012	3,238,986	3,026,400	3,055,065	3,033,023	3,062,698	-5.4%	
Sheriff	256,905	240,604	285,341	278,850	260,862	259,862	259,862	-8.9%	
Public Works	3,694,636	2,929,793	2,485,095	2,452,776	3,559,854	2,366,981	2,366,981	-4.8%	
Health and Social Services	448,120	443,432	473,109	473,110	501,648	484,630	484,630	2.4%	
Education	4,799,993	4,799,993	4,600,570	4,599,293	4,817,918	4,567,634	4,673,659	1.6%	
Library	94,949	94,949	94,949	94,949	99,847	94,949	94,949	0.0%	
Development Services	3,259,643	2,562,477	2,736,745	1,474,290	2,054,683	2,020,758	1,990,758	-27.3%	
Airport	64,850	64,850	62,350	62,350	76,450	76,450	76,450	22.6%	
Parks and Recreation	110,750	110,750	110,750	110,750	132,595	110,750	88,250	-20.3%	
Arts and Culture	13,500	13,500	13,500	13,500	13,500	13,500	13,500	0.0%	
Extension Service	28,026	26,878	30,299	26,897	39,865	30,901	34,595	14.2%	
Civic and Community Organizations	9,515	9,515	9,115	9,115	35,221	9,115	16,615	82.3%	
Non-Departmental	1,260,484	1,051,780	1,321,106	1,044,278	1,588,407	1,588,407	1,505,541	14.0%	
Total General Fund Expenditures	22,770,962	20,125,990	25,917,577	18,659,713	28,965,730	27,305,656	27,317,364	5.4%	

Development Services	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	% Change Over 2016-17	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council		
	Budget			Projection	Request	Recommends	Approved		
Personal Services									
Salaries and Wages	299,514	297,310	299,320	251,325	310,703	310,703	310,703	3.8%	
Total	299,514	297,310	299,320	251,325	310,703	310,703	310,703	3.8%	
Fringe Benefits									
FICA	21,904	21,795	23,750	19,312	23,769	23,769	23,769	0.0%	
VRS Retirement	26,948	26,947	23,432	16,651	23,337	23,337	23,337	-0.4%	
Medical Insurance	21,839	21,838	23,441	14,530	21,269	21,269	21,269	-9.3%	
Group Life Insurance	0	0	2,746	1,951	2,735	2,735	2,735	-0.4%	
Disability Insurance	1,906	2,075	2,167	2,178	2,672	2,672	2,672	23.3%	
Worker's Compensation	1,412	1,412	1,526	1,298	1,348	1,348	1,348	-11.7%	
Assistant Manager's Health Insurance Allowance	5,817	5,817	5,817	5,817	5,817	5,817	5,817	0.0%	
Assistant Manager's Vehicle Allowance	5,760	5,760	5,760	5,760	5,760	5,760	5,760	0.0%	
Assistant Manager's Cell Phone Allowance	480	480	480	480	480	480	480	0.0%	
Total	86,066	86,124	89,127	67,977	87,187	87,187	87,187	-2.2%	
Contractual Services									
Professional Services	5,000	8,975	8,000	18,645	10,000	10,000	10,000	25.0%	
Repairs and Maintenance	1,250	748	1,250	1,250	1,250	1,250	1,250	0.0%	
Maintenance Service Contracts	10,500	8,074	10,500	10,500	10,500	10,500	10,500	0.0%	
Printing and Binding	2,500	2,797	2,500	2,500	2,500	2,500	2,500	0.0%	
Advertising	4,500	5,915	4,500	6,000	4,500	6,000	6,000	33.3%	
Marketing & Events - Farmers' Market	2,000	666	2,000	2,000	2,000	2,000	2,000	0.0%	
Nuisance Abatement	15,000	15,342	15,000	16,000	15,000	16,000	16,000	6.7%	
Demolition and Removal	35,000	13,048	35,000	35,000	35,000	35,000	35,000	0.0%	Demolition of Blighted Properties
Total	75,750	55,555	78,750	91,895	80,750	83,250	83,250	5.7%	
Communications									
Postal Services	1,000	1,300	1,200	1,200	1,200	1,200	1,200	0.0%	
Messenger Services	100	22	100	100	100	100	100	0.0%	
Telecommunications	3,500	1,972	3,500	3,000	3,500	3,000	3,000	-14.3%	
Total	4,600	3,294	4,800	4,300	4,800	4,300	4,300	-10.4%	
Travel									
Mileage and Other Transportation Costs	0	124	300	0	0	0	0	-100.0%	
Subsistence and Lodging	2,000	959	2,000	2,000	2,000	2,000	2,000	0.0%	
Convention and Education	14,000	11,967	14,000	14,000	14,000	14,000	14,000	0.0%	
Total	16,000	13,050	16,200	16,000	16,000	16,000	16,000	-1.2%	
Miscellaneous									
Virginia's Growth Alliance	5,927	5,927	6,000	5,927	6,000	6,000	6,000	0.0%	
Retail Recruitment Study	0	0	0	0	40,000	40,000	10,000	#DIV/0!	
Emporia Economic Development Authority	99,000	82,677	643,184	643,184	135,510	135,510	135,510	-78.9%	Bus. Approp. Evoms. C. Z., and B.I.O. (incl. carryover of \$3,510)
Emporia Redevelopment & Housing Authority	38,313	27,017	30,200	30,200	30,200	30,200	30,200	0.0%	FIG
Sussex County Housing Choice Voucher Program	6	0	0	0	10,000	0	0	#DIV/0!	
Emporia/Greenville Mega Site Project/RIFA	5,650	5,650	5,650	5,650	8,758	8,758	8,758	55.0%	
Workforce and Business Services Coordinator	0	0	0	0	25,925	0	0	#DIV/0!	Request from Greenville County
Crater Small Business Development Center	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	

Development Services - Continued									
	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	% Change	Comments
	Final	Actual	Budget	Year-End	Department	Manager	Council	Over 2016-17	
	Budget			Projection	Request	Recommends	Approved		
Miscellaneous - Continued									
Dues and Memberships	6,800	5,692	6,800	6,800	6,800	6,800	6,800	0.0%	Includes County dues based on census
Miscellaneous	0	0	300	300	300	300	300	0.0%	
DRPT Grant Match	6,000	4,549	3,000	3,000	3,000	3,000	3,000	0.0%	
Total	164,190	134,012	697,634	697,561	268,993	233,068	203,068	-70.9%	
Supplies and Equipment									
Office Supplies	4,000	3,412	4,000	4,000	4,000	4,000	4,000	0.0%	
Vehicle and Power Equipment Supplies	6,250	2,886	4,700	4,700	4,700	4,700	4,700	0.0%	
Uniforms and Wearing Apparel	750	41	250	250	250	250	250	0.0%	
Books and Subscriptions	500	0	500	500	500	500	500	0.0%	
Other Operating Supplies	300	0	300	300	300	300	300	0.0%	
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	3,750	2,932	1,500	1,500	1,500	1,500	1,500	0.0%	
Total	15,550	9,271	11,250	11,250	11,250	11,250	11,250	0.0%	
Capital Expenditures									
Demolition of Old Elementary School Auditorium	100,000	0	0	0	0	0	0	#DIV/0!	
CDBG-West Atlantic Street Project	25,103	25,252	0	0	0	0	0	#DIV/0!	
CDBG-East Atlantic Street Neighborhood Study	35,000	35,000	0	0	0	0	0	#DIV/0!	
CDBG - East Atlantic Street Neighborhood Project	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0.0%	
CDBG - E. Atlantic St. Neighborhood Grant Match	0	0	0	0	200,000	200,000	200,000	#DIV/0!	
South Main Street Grant and Match	1,401,728	1,268,141	125,686	73,509	0	0	0	-100.0%	
South Main Street Phase II - Design	0	0	75,000	10,000	75,000	75,000	75,000	0.0%	FER and VDOT application for Phase II
CDBG-Belfield Business District Project Grant	708,836	376,631	313,528	225,023	0	0	0	-100.0%	
CDBG-Belfield Business District Grant Match	97,639	29,170	2,450	2,450	0	0	0	-100.0%	
Farmers' Market Trailhead Improvements	0	0	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	0	0	23,000	23,000	0	0	0	-100.0%	
Property Acquisition and Site Study	229,667	229,667	0	0	0	0	0	#DIV/0!	
Total	2,597,973	1,963,861	1,539,664	333,982	1,275,000	1,275,000	1,275,000	-17.2%	
Total Development Services	3,259,643	2,562,477	2,736,745	1,474,290	2,054,683	2,020,758	1,990,758	-27.3%	

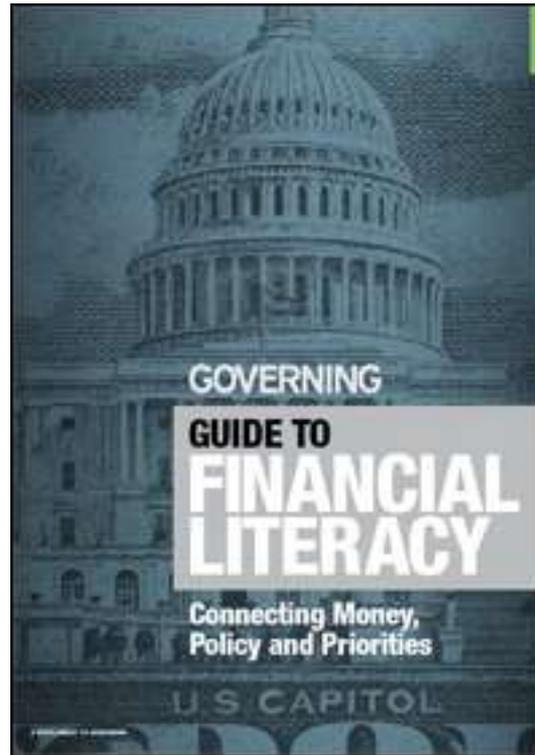
What to look for

- What is different
- What is significant

Track Expenditures

- Compare two prior years-to-date
- By Department
- By Major Category
 - Personnel
 - Contractual
 - Commodities
 - Capital

Resources from Governing.com



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Call Mike

- any questions
- anytime
- about anything