

CITY OF STAUNTON STAUNTON, VA

FY 2016 PROPOSED BUDGET



Photo by Warren Faught

Birthplace of the Council-Manager Form of Government - 1908



CITY OF STAUNTON, VIRGINIA

FY 2016 BUDGET

JULY 1, 2015 - JUNE 30, 2016

PROPOSED BUDGET

MARCH 26, 2015

CITY OF STAUNTON, VIRGINIA

FY 2016 BUDGET

STAUNTON CITY COUNCIL

Carolyn W. Dull, Mayor
Ophie A. Kier, Vice-Mayor
Erik D. Curren, Ph.D.
James J. Harrington, Ph.D.
Robert T. Holmes
Andrea W. Oakes
Walter J. Obenschain

CITY MANAGER

Stephen F. Owen

CITY ATTORNEY

Douglas L. Guynn

DEPUTY CITY MANAGER

Steven L. Rosenberg

CLERK OF COUNCIL

Linda L. Little

MANAGEMENT TEAM

Sharon E. Angle, Director of Planning & Inspections
Ruth S. Arnold, Director of Library Services
Jeanne R. Colvin, Chief Financial Officer
James D. Davis, City Engineer
Joshua A. Didawick, Director of Human Resources
Amanda H. Dimeo, Registrar
James G. Gallaher, City Assessor
R. Scott Garber, Fire Chief
Ruth E. Jones, Communications Manager
Elizabeth B. Middleton, Director of Social Services
Virginia A. Newman, Director of Office on Youth
David T. Pastors, Blue Ridge Court Services
Kurt S. Plowman, Chief Technology Officer
Thomas C. Sliwoski, Director of Public Works
Christopher J. Tuttle, Director of Parks and Recreation
William L. Vaughn, Director of Economic Development
Sheryl S. Wagner, Director of Tourism
James E. Williams, Police Chief

CONSTITUTIONAL OFFICERS

Alexander L. Caldwell, Jr. City Sheriff
Richard R. Johnson, City Treasurer
Margaret A. Ragon, Commissioner of Revenue
Thomas E. Roberts, Clerk of the Circuit Court
Raymond C. Robertson, Commonwealth Attorney



CITY OF STAUNTON, VIRGINIA
ORGANIZATIONAL CHART

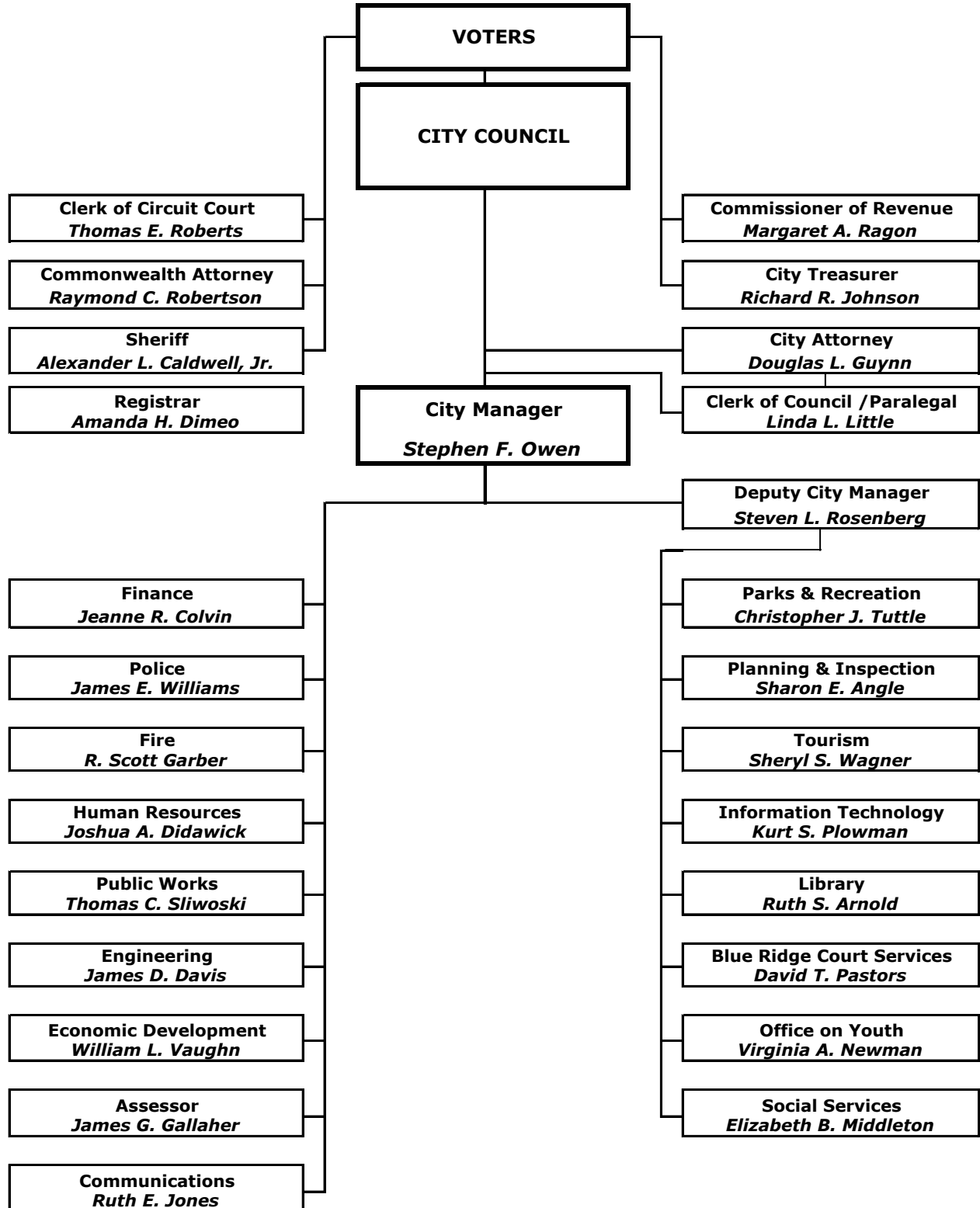


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Stephen F. Owen
City Manager

**Birthplace of the
Council-Manager
Form of Government**



116 W. BEVERLEY STREET
P.O. Box 58
STAUNTON, VA 24402
540.332.3812 (O)
540.851.4000 (F)

March 26, 2015

Dear Mayor Dull and Members of Council:

The proposed budget for the fiscal year beginning July 1, 2015, is submitted for your consideration. It is balanced and provides a spending plan for the next fiscal year, which will end on June 30, 2016. The budget is comprised of multiple funds, including General, Capital Investment, Education, Debt Service, and numerous Enterprise funds. Enterprise funds include Golf, Water, Water CIP, Sewer, Sewer CIP, Parking, Stormwater, and Environmental.

The total proposed FY16 Budget is **\$104,774,959** for all funds, which is an increase of about \$2.26 million, or 2.2 % more than the adopted FY15 Budget of \$102,513,117. Slightly less than half of the total budget is in the General Fund, proposed at \$50,825,000, a \$2.67 million increase, or 5.6% above FY15.

As noted under the Education expenditures section below, the budget adopted by the Staunton City School Board on March 9, 2015, totals \$35,438,725.

REVENUES

Local Revenue

As of January 1, 2015, the total assessed value of all real property in the City of Staunton is \$2.2 billion. Of this total, \$1.794 billion is taxable (81%) and \$409 million (19%) is tax exempt. The 2015 General Reassessment resulted in a very modest increase of +0.36% over the previous year, which falls short of the state code 1% threshold for a tax increase public hearing. There are 11,519 assessment parcels in the City, of which 11,157 are taxable. New construction and renovation yielded \$5.8 million in taxable new construction over 2014, including 27 new single family residences. Among real estate sectors, residential accounts for 78.1% of total value, commercial is 16.3%, industrial is 2.7% and vacant land is 2.9%.

For FY16, one cent on the real estate tax rate equates to \$179,427. The average residential assessed value is \$158,839, with a real estate tax levy of \$1,509, which is an increase of less than \$6.00 from a year ago.

No tax rate or utility rate increases are proposed for FY2016. Even without rate increases, local revenue projections indicate some growth, primarily in personal property taxes, business and occupational taxes, local sales taxes, machinery and tools taxes, building permits, and meals taxes, as

a result of a modestly growing economy. Finally, the first of ten buy-in payments to Staunton from Harrisonburg and Rockingham for the Middle River Regional Jail is accounted for in this budget at \$700,000.

State Funding

State funding is estimated at 22.9% of the General Fund budget, with a projected increase of \$543,246, and totaling \$11,632,900. The two largest categories of state aid are Health and Welfare funding that is driven by an increasing Medicare, Medicaid and food stamp demand, and Street and Highway Maintenance funding that is determined by a state formula.

Federal Funding

Federal revenue accounts for less than \$1 million, or only 1.9% of Staunton's General Fund budget and is expected to increase slightly from \$912,461 to \$984,557, for an increase of \$72,096.

EXPENDITURES

Personnel

Developing and supporting an excellent City workforce will remain a priority. A 3% pay adjustment is proposed for all full and part time employees to help the City remain market competitive for its skilled workers. In the General Fund, three firefighter positions and one building inspector position that were vacated through attrition, and then frozen during the recession, are restored in this budget. The firefighter positions will move the Fire Department towards nationally recognized fire safety staffing levels on all three shifts. The building inspector position will allow the City to more adequately review plans and provide timely inspections for pending economic development projects at Green Hills Industry and Technology Park, Staunton Crossing and Frontier Center. Also, a deputy sheriff position for court security is scheduled to be filled at mid-year, in response to security needs and staffing for Circuit, General District and the Juvenile and Domestic Relations Courts. Finally, a water engineer position is proposed, funded from the Water Fund. This position will help manage crisis field work (mostly line breaks) to allow the utilities superintendent to focus on water and sewer system planning, maintenance, and project design functions. All six positions are proposed to meet the demands and expectations of a responsive government in a full service City.

A 16% increase in estimated health insurance costs is budgeted. There are no other changes proposed for employee benefits.

Education

Education is the City's top priority and largest expenditure which accounts for 23.9% of the General Fund budget. The Staunton School Board has adopted a total school budget of \$35.4 million, a 3.5% increase above FY15. The City's FY16 budget includes a proposed direct operating transfer to

education in the amount of \$11,989,100, which includes \$275,000 in new revenue from the shared funding formula. There is also a \$150,000 transfer to the School CIP Fund for various school maintenance projects. As planned, the City will take over the debt service payments on McSwain and Ware Elementary Schools relieving the School CIP Fund of contributing \$305,000 towards the payment in FY16. The School CIP fund will still contribute \$50,000 in FY16. This will allow the School Board to use its fund balance in the School CIP Fund for school maintenance projects. The total debt payment equals \$1.2 million.

Other Operations

Public safety operations will increase \$885,492. This category includes police, E-911 center, fire, juvenile detention, Middle River Regional Jail, Office on Youth, building inspections and animal control. Most of the increase is for the aforementioned firefighter and building inspector positions, various departmental salary and health insurance increases, and the accounting change of covering jail operations from available revenues (including the Harrisonburg and Rockingham buy-in) rather than from the jail reserve in the CIP Fund.

Health and Welfare operations will increase \$458,664. Most of the increase is due to \$250,000 for mandated Community Policy Management Team (CSA) costs and other increasing costs for services administered by Social Services.

General Government Administration (a broad category including city council, city manager, city attorney, communications, auditor and consultants, finance, assessor, information technology, registrar, insurance and two constitutional offices) will increase \$596,809, which includes \$100,000 for re-designing the City's website.

Public Works and engineering operations will increase \$118,622 primarily to cover street paving and sidewalk projects that are eligible for funding from VDOT, and salary increases.

Capital Investment

City Council approved the CIP for FY16 projects on January 22, 2015. Appropriations for the CIP plan include funds from the FY2016 Proposed Budget and a FY2015 Budget Amendment. The budget amendment is scheduled for later this fiscal year to fully implement the plan. So-called "one time" funds accumulated and designated for capital projects are not a source of funding for operations. Capital projects to be undertaken in FY15 and FY16 include:

FY2016 Proposed Budget, \$741,050, CIP funding includes:

- \$150,000 Fire Truck Replacement Reserve
- \$150,000 Ineligible street upgrades
- \$150,000 Transfer to the School CIP Fund for maintenance projects
- \$100,000 Sidewalk replacement projects with brick
- \$100,000 New sidewalk projects
- \$ 50,000 VDOT Street Construction Projects-Grant Match Reserve
- \$ 41,050 BRCC capital program

FY2015 Proposed Budget Amendment, \$1,882,658, CIP funding includes:

- \$500,000 Regional Jail Reserve
- \$475,000 Staunton Crossing development reserve
- \$400,000 Lee High School project reserve
- \$275,000 MHP renovate bathrooms and install zero depth water park
- \$100,000 Computer system firewall replacement
- \$ 40,000 Architect study for public safety building and school maintenance
- \$ 67,658 VDOT match for Bessie Weller Safe Route to School grant match
- \$ 25,000 Regional Animal Shelter expansion additional funds

A revision to the CIP plan includes a cut to the Jail Reserve of \$250,000 from the FY2016 Proposed Budget. The buy in payment from Rockingham/Harrisonburg will provide \$700,000 annually to be used for the annual jail operation expenditures, saving the General Fund budget \$250,000.

Budget Cuts

The budget process begins with the submittal of each department's budget request. Departments and agencies are encouraged to think about what resources they need to continue to deliver quality services as efficiently as possible. Each department then has to justify its budget in a series of challenging discussions with Ms. Colvin. Ultimately, hard choices are made to balance the budget, based on experience, sound management principles, and an informed sense of City Council's priorities. Cuts to proposed budgets for FY16 included four fire and rescue positions; a librarian, new boiler, and restoration of Sunday hours at the library; a police vehicle and body cameras, numerous building and parks maintenance projects, numerous public works and parks equipment purchases; and the Aide to the Commonwealth which was once again eliminated by the General Assembly. The complete list of cuts will be reviewed at one of the upcoming budget work sessions.

Outside Agency Funding

Most agencies are proposed for level funding from FY 15. The Health Department has eliminated its regional dental program due to staffing issues, so that has been cut. The Staunton Creative Community Fund grant is increased by \$5,000. The Valley Alliance for Education, which makes grants to teachers, is added at \$3,000. There is a line item in City Council's proposed budget for a small amount of discretionary spending should Council wish to make some adjustments for additional priorities or outside agencies without having to find offsetting cuts.

Closing Comments

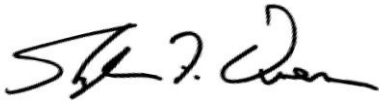
The City of Staunton continues a tradition of excellence and innovation. We have much to be proud of and celebrate. Indeed, the Queen City continues to be a community that people from far and wide want to visit, and then make their home. The City's population is growing and the demand for services, infrastructure and amenities continues to increase faster than the resources necessary to address it. The greatest challenge is related to the capital needs of the community. A new or renovated high school, replacement fire station, new public safety building, library renovation, street projects, aging water and sewer lines and inadequate storm water systems all need to be addressed. Future budgets will include increased debt service to pay for these improvements.

As she has done for so many years, finance director Jeanne Colvin developed and balanced this budget. She continues to guide the city's finances with masterly expertise. Thanks to Deputy City Manager Steve Rosenberg for his participation in departmental and constitutional officer budget reviews. Our entire management team is to be commended for their positive assistance and willingness to trim their budgets in ways that only make their jobs harder. The cooperation and understanding of this very talented team of professionals is much appreciated.

Finally, I am proud to say our working relationship and collaboration with Superintendent Dr. Linda Reviea and the School Board is excellent, perhaps even a model for how locally elected officials and administrators can and should work together for the benefit of the communities they serve.

The FY2016 Proposed Budget is offered for City Council's consideration, deliberation, amendment and adoption. Budget work sessions are scheduled for April 2, 9, 16 and 23. During Council's deliberations, staff is prepared to provide assistance and additional information as needed, as Council works through the decisions necessary for adoption. A public hearing on the budget is proposed for April 9 and adoption is tentatively set for April 23.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stephen F. Owen". The signature is fluid and cursive, with the first name "Stephen" and last name "Owen" clearly distinguishable.

Stephen F. Owen
City Manager

Ordinance No. 2015-

**AN ORDINANCE ESTABLISHING A BUDGET FOR THE
CITY OF STAUNTON, VIRGINIA, FOR THE FISCAL YEAR
BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016,
APPROPRIATING FUNDS FOR PUBLIC PURPOSES FOR SUCH FISCAL YEAR;
ESTABLISHING A TAX RATE ON TAXABLE PERSONAL PROPERTY,
REAL ESTATE AND PROPERTY OF PUBLIC SERVICE CORPORATIONS;
ESTABLISHING AND IMPOSING A SERVICE CHARGE ON
CERTAIN REAL PROPERTY EXEMPT FROM TAXATION;
AND CONTINUING IN EFFECT ALL ORDINANCES OF THE
CITY OF STAUNTON, VIRGINIA, RELATING TO TAXES, LICENSES,
FEES, SERVICE CHARGES, COSTS AND OTHER CHARGES AND
ALL ORDINANCES RELATING TO THE TIME OF
PAYMENT THEREOF AND COLLECTION THEREOF, EXCEPT AS HEREIN
SPECIFICALLY MODIFIED**

BE IT ORDAINED by the Council of the City of Staunton, Virginia, as follows:

SECTION 1. The following budget, annexed and incorporated by reference, totaling **\$104,774,959** for the City of Staunton, Virginia for the fiscal year beginning July 1, 2015 and ending June 30, 2016 is hereby proposed, approved and adopted:

(SEE ATTACHED BUDGET, incorporated by reference)

SECTION 2. Public revenues of the City of Staunton, Virginia are hereby appropriated for public purposes for the fiscal year beginning July 1, 2015, and ending June 30, 2016, as set forth in the appropriate Section of such budget.

SECTION 3.

3.1. The tax rate for all real estate, including real estate owned by public service corporations, subject to tax for the calendar year beginning January 1, 2015, shall be and is fixed at \$0.95 per \$100.00 of assessed value of such property per year, with assessed values being established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January 1 of every odd numbered year.

3.2. The tax rate for all real property and improvements located in the Downtown Service District is subject to an additional tax for the calendar year beginning January 1, 2015, which shall be and is fixed at \$0.15 (fifteen cents) per \$100.00 of assessed value of such property for calendar year 2015. Assessed values for the Downtown Service District shall be established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January 1 of every odd numbered year. These rates shall continue until modified by action of the Council of the City of Staunton, Virginia.

SECTION 4.

4.1. The tax rate for all personal property, including vehicles owned by public service corporations (but excluding machinery and tools, referenced and defined in Section 58.1-3507 of the Code of Virginia, as amended), subject to tax for the calendar year beginning January 1, 2015, shall be fixed at \$2.75 per \$100.00 of assessed value per year.

4.2. The tax rate for machinery and tools as defined in Section 58.1-3507 of the Code of Virginia, as amended, subject to tax for the calendar year beginning January 1, 2015 shall be and is fixed at \$1.24 per \$100.00 of assessed value per year.

SECTION 5. For the period of July 1, 2015, through June 30, 2016, certain categories of property exempted from taxation under Section 58.1-3600 et seq. of the Code of Virginia, as amended, shall be assessed and have imposed a fee or service charge based on the assessed value of the real estate and the amount which the City of Staunton expended in the year preceding for police and fire protection and, in the case of faculty and staff housing of an educational institution, the cost of public school education. The categories of property eligible for such assessment, and the method for calculating the assessment, are prescribed in Section 58.1-3400 et seq. of the Code of Virginia, as amended.

SECTION 6. The rate of service charge or fee imposed for property subject to such charge or fee under Section 5 of this ordinance shall be and is fixed and imposed at \$0.19 per annum per \$100.00 of assessed value and \$0.48 per annum per \$100.00 of assessed value for faculty and staff housing of an educational institution for the 2015 calendar year. The service charge shall be and is payable in one installment on December 15, 2015. Any service charge not paid when due shall bear interest computed at the rate of 10% per annum from the due date until paid.

SECTION 7. The real estate lawfully owned by the County of Augusta lying wholly or partly in the corporate limits of the City of Staunton, Virginia, shall be exempt from the service charge imposed by Section 5 of this ordinance.

SECTION 8. It is the intention of Section 5, 6 and 7 of this ordinance to conform to and meet all the requirements of Section 58.1-3400 et seq. of the Code of Virginia, as amended, and shall be read and construed accordingly.

SECTION 9. The annual salary for each member of the Council of the City of Staunton, Virginia, is hereby established as follows and shall remain in effect until formal action is taken to amend this ordinance:

Mayor	\$11,000
Vice-Mayor	\$10,000
Council Member	\$10,000

SECTION 10.

10.1. The City Manager is hereby authorized to transfer funds from one line item to another line item within each Fund of such budget, with the exception of the general contingency account.

10.2. Authorization is hereby given to the City Manager to withhold or postpone the expenditure of any funds appropriated by and in this ordinance when it appears to the City Manager that it would be in the best interests of the City for such expenditure to be withheld; but, this provision shall not in any way limit or restrict the right of the Council of the City of Staunton, Virginia, in its sole discretion to the fullest extent permitted by law, to direct immediate disbursement of any appropriated funds when the Council of the City of Staunton, Virginia, is of the opinion that the funds should be expended regardless of the position or action or inaction of the City Manager.

SECTION 11. Any ordinance in conflict with this ordinance is hereby repealed to the extent and only to the extent that such conflict exists. However, all ordinances not in conflict with this ordinance shall continue in effect, including specifically all ordinances of the City of Staunton, Virginia relating to taxes, licenses, fees, service charges, costs and payment and collection thereof continuing in effect except as herein specifically modified.

SECTION 12. If any part of this ordinance is found to be invalid by competent authority, the remaining portions of this ordinance shall continue in effect to the fullest extent permitted by law.

INTRODUCED: March 26, 2015

ADVERTISE DATE: March 31, 2015

PUBLIC HEARING DATE: April 9, 2015

ADOPTED:

EFFECTIVE DATE: July 1, 2015

Carolyn W. Dull, Mayor

ATTEST:

Linda L. Little
Clerk of Council

CITY OF STAUNTON, VIRGINIA
PROPOSED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2016

GENERAL FUND

ANTICIPATED REVENUE

General Property Taxes	\$ 22,603,575
Other Local Taxes	12,864,000
Commonwealth of Virginia	11,632,900
Current Service Charges	1,391,608
Federal Revenue	984,557
Licenses and Permits	896,000
Recovered Costs	231,800
Fines and Forfeitures	95,000
Use of Money and Property	92,610
Miscellaneous	<u>32,950</u>
Total Revenue	\$ 50,825,000

APPROPRIATIONS

Transfer to Education Fund	\$ 11,989,100
Public Safety	10,245,809
Health and Welfare	6,580,135
Public Works	5,717,460
General Government Administration	5,688,836
Parks, Recreation, Library, and Cultural	3,409,508
Transfer to Debt Service Sinking Fund	2,868,227
Judicial Administration	1,945,901
Community Development	1,541,446
Transfer to the City CIP Fund	591,050
Transfer to the School CIP Fund	150,000
Transfer to the Golf Fund	50,000
Transfer to the Parking Fund	39,528
Educational Agency Contributions	<u>8,000</u>
Total Appropriations	\$ 50,825,000

DEBT SERVICE SINKING FUND

ANTICIPATED REVENUE

Transfer from the General Fund	\$ 2,868,227
Transfer from the School CIP Fund	<u>50,000</u>
Total Revenue	\$ 2,918,227

APPROPRIATIONS

Debt	\$ 2,918,227
Total Appropriations	\$ 2,918,227

CAPITAL INVESTMENT FUND

ANTICIPATED REVENUE

Transfer from the General Fund	\$ 591,050
Total Revenue	<u>\$ 591,050</u>

APPROPRIATIONS

Capital Improvements	\$ 591,050
Total Appropriations	<u>\$ 591,050</u>

COMMUNITY SERVICES GRANTS FUND**ANTICIPATED REVENUE**

Commonwealth of Virginia	\$	670,650
Federal Government	\$	15,000
Charges for Services		157,000
General Revenue		24,000
Total Revenue	\$	866,650

APPROPRIATIONS

Operations	\$	866,650
Total Appropriations	\$	866,650

GOLF FUND**ANTICIPATED REVENUE**

Charges for Service	\$	126,000
Transfer from the General Fund		50,000
Total Revenue	\$	176,000

APPROPRIATIONS

Operations	\$	135,569
Debt		40,431
Total Appropriations	\$	176,000

WATER FUND**ANTICIPATED REVENUE**

Charges for Service	\$	3,502,000
Appropriation of Prior Year Balance		1,000,000
General Revenues		513,000
Total Revenue	\$	5,015,000

APPROPRIATIONS

Operations	\$	3,546,650
Debt		478,350
Transfer to the Water CIP Fund		400,000
Capital		590,000
Total Appropriations	\$	5,015,000

WATER CIP FUND**ANTICIPATED REVENUE**

Transfer from the Water Fund	\$	400,000
Total Revenue	\$	400,000

APPROPRIATIONS

Debt	\$	400,000
Total Appropriations	\$	400,000

SEWER FUND**ANTICIPATED REVENUE**

Charges for Services	\$	3,947,500
General Revenues		327,755
Total Revenue	\$	4,275,255

APPROPRIATIONS

Operations	\$	2,528,494
Debt		1,534,159
Transfer to the Sewer CIP Fund		162,602
Capital		50,000
Total Appropriations	\$	4,275,255

SEWER CIP FUND**ANTICIPATED REVENUE**

Transfer from the Sewer Fund	\$	162,602
Total Revenue	\$	162,602

APPROPRIATIONS

Debt	\$	162,602
Total Appropriations	\$	162,602

PARKING FUND**ANTICIPATED REVENUE**

Charges for Services	\$	374,420
Appropriation of Prior Year Balance		171,502
Transfer from the General Fund		39,528
General Revenues		5,000
Total Revenue	\$	590,450

APPROPRIATIONS

Operations	\$	291,050
Debt		224,400
Capital		75,000
Total Appropriations	\$	590,450

STORMWATER FUND**ANTICIPATED REVENUE**

Charges for Services	\$	755,000
Total Revenue	\$	755,000

APPROPRIATIONS

Capital		325,000
Operations	\$	430,000
Total Appropriations	\$	755,000

ENVIRONMENTAL FUND**ANTICIPATED REVENUE**

Charges for Services	\$	2,345,000
Appropriation of Prior Year Balance		400,000
General Revenues		10,000
Commonwealth of Virginia		6,000
Total Revenue	\$	2,761,000

APPROPRIATIONS

Operations	\$	2,210,029
Capital		550,971
Total Appropriations	\$	2,761,000

EDUCATION FUND**ANTICIPATED REVENUE**

Commonwealth of Virginia	\$	14,463,618
Transfer from the General Fund		11,989,100
Federal Government		1,719,430
Charges for Services		726,277
General Revenues		365,575
Appropriation of Prior Year Balance		225,000
Total Revenue	\$	29,489,000

APPROPRIATIONS

Administration and Operation of Schools	\$	29,489,000
Total Appropriations	\$	29,489,000

CAFETERIA FUND**ANTICIPATED REVENUE**

Charges for Service	\$	358,900
Federal Government		901,300
Appropriation of Prior Year Balance		55,000
Commonwealth of Virginia		15,300
Total Revenue	\$	<u>1,330,500</u>

APPROPRIATIONS

Operations	\$	<u>1,330,500</u>
Total Appropriations	\$	<u>1,330,500</u>

GENESIS SCHOOL FUND**ANTICIPATED REVENUE**

General Revenues	\$	489,918
Commwealth of Virginia		426,382
Total Revenue	\$	<u>916,300</u>

APPROPRIATIONS

Operations	\$	<u>916,300</u>
Total Appropriations	\$	<u>916,300</u>

SCHOOL TEXTBOOK FUND**ANTICIPATED REVENUE**

Commonwealth of Virginia	\$	152,000
Transfer from the Education Fund		100,000
Total Revenue	\$	<u>252,000</u>

APPROPRIATIONS

Operations	\$	<u>252,000</u>
Total Appropriations	\$	<u>252,000</u>

SCHOOL CAPITAL IMPROVEMENTS PROJECT FUND**ANTICIPATED REVENUE**

Appropriation of Prior Year Balance	\$	311,925
Transfer from the General Fund		150,000
Transfer from the Education Fund		50,000
Total Revenue	\$	<u>511,925</u>

APPROPRIATIONS

Capital Improvements	\$	461,925
Transfer to the Debt Service Sinking Fund		50,000
Total Appropriations	\$	<u>511,925</u>

STATE OPERATED PROGRAMS**ANTICIPATED REVENUE**

Commonwealth of Virginia	\$	2,709,734
General Revenues		229,266
Total Revenue	\$	<u>2,939,000</u>

APPROPRIATIONS

Operations	\$	<u>2,939,000</u>
Total Appropriations	\$	<u>2,939,000</u>

Grand Total Revenues	\$	104,774,959
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Grand Total Expenditures	\$	104,774,959
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Balance	\$	-
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CITY OF STAUNTON, VIRGINIA

FY 2016 Operating Budgets

Fiscal Year July 1, 2015 - June 30, 2016

GOVERNMENTAL FUNDS

General Fund	\$	50,825,000
Debt Service Sinking Fund	\$	2,918,227
City Capital Investment Fund	\$	591,050
Community Services Grant Fund	\$	866,650
Total Governmental Funds	\$	55,200,927

ENTERPRISE FUNDS

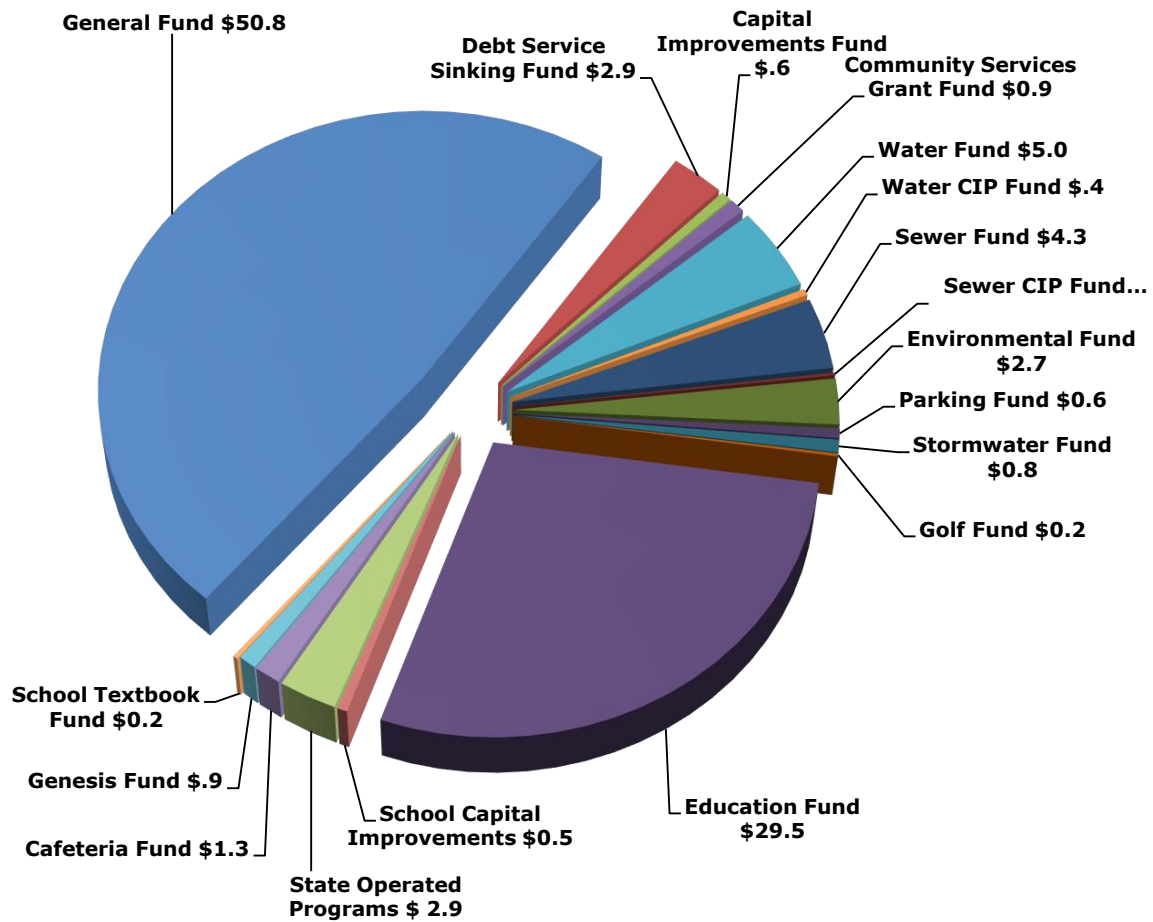
Water Fund	\$	5,015,000
Sewer Fund	\$	4,275,255
Environmental Fund	\$	2,761,000
Stormwater Fund	\$	755,000
Parking Fund	\$	590,450
Water CIP Fund	\$	400,000
Golf Fund	\$	176,000
Sewer CIP Fund	\$	162,602
Total Enterprise Funds	\$	14,135,307

STAUNTON SCHOOL BOARD

Education Fund	\$	29,489,000
State Operated Programs	\$	2,939,000
Cafeteria Fund	\$	1,330,500
Genesis School Fund	\$	916,300
School Capital Improvements Fund	\$	511,925
School Textbook Fund	\$	252,000
Total Education Funds	\$	35,438,725

Grand Total All Funds	\$	104,774,959
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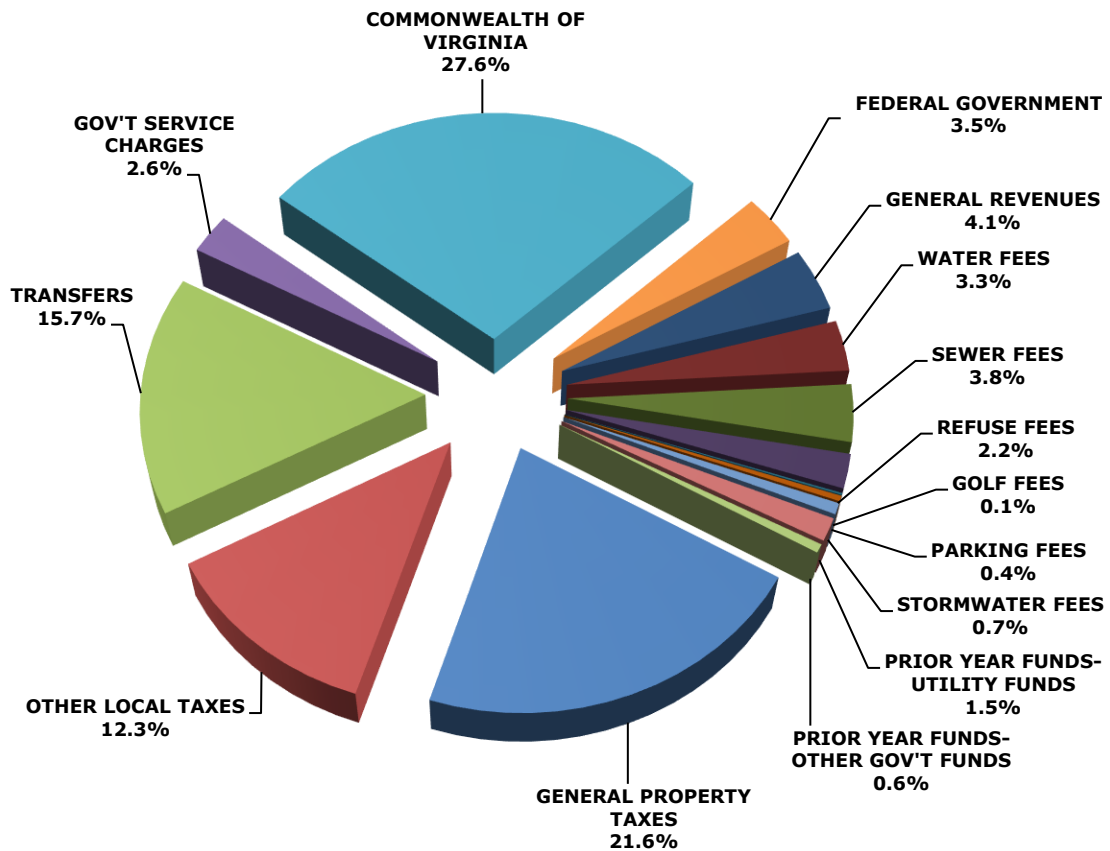
CITY OF STAUNTON FY 2016 TOTAL BUDGET -\$104,774,959



LEGEND IN MILLIONS

- | | |
|-----------------------------------|---------------------------------------|
| ■ General Fund \$50.8 | ■ Debt Service Sinking Fund \$2.9 |
| ■ Capital Improvements Fund \$0.6 | ■ Community Services Grant Fund \$0.9 |
| ■ Water Fund \$5.0 | ■ Water CIP Fund \$0.4 |
| ■ Sewer Fund \$4.3 | ■ Sewer CIP Fund \$0.2 |
| ■ Environmental Fund \$2.7 | ■ Parking Fund \$0.6 |
| ■ Stormwater Fund \$0.8 | ■ Golf Fund \$0.2 |
| ■ Education Fund \$29.5 | ■ School Capital Improvements \$0.5 |
| ■ State Operated Programs \$ 2.9 | ■ Cafeteria Fund \$1.3 |
| ■ Genesis Fund \$0.9 | ■ School Textbook Fund \$0.2 |

CITY OF STAUNTON FY 2016 TOTAL CITY REVENUES - \$104,774,959



GENERAL PROPERTY TAXES	\$	22,603,575	21.6%
OTHER LOCAL TAXES		12,864,000	12.3%
TRANSFERS		16,450,507	15.7%
GOV'T SERVICE CHARGES		2,759,785	2.6%
COMMONWEALTH OF VIRGINIA		28,945,565	27.6%
FEDERAL GOVERNMENT		3,620,287	3.5%
GENERAL REVENUES		4,317,893	4.1%
WATER FEES		3,502,000	3.3%
SEWER FEES		3,947,500	3.8%
REFUSE FEES		2,345,000	2.2%
GOLF FEES		126,000	0.1%
PARKING FEES		374,420	0.4%
STORMWATER FEES		755,000	0.7%
PRIOR YEAR FUNDS-UTILITY FUNDS		1,571,502	1.5%
PRIOR YEAR FUNDS-OTHER GOV'T FUNDS		591,925	0.6%
TOTAL CITY REVENUES	\$	104,774,959	100.0%

CITY OF STAUNTON, VIRGINIA
OUTSTANDING DEBT as of JULY 1, 2015

OUTSTANDING DEBT as of:

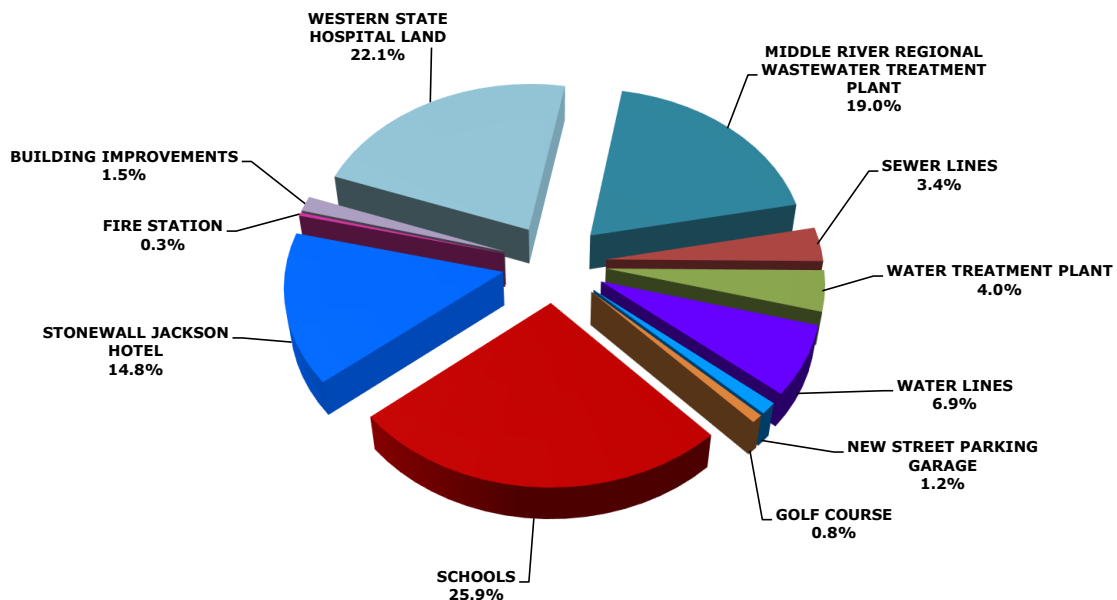
JULY 1, 2015	\$ 61,770,070
JULY 1, 2016	\$ 57,200,201
DEBT REDUCTION	\$ 4,569,869

BOND RATINGS:

STANDARD & POOR'S (May 2014)	AA-
MOODY'S (November 2006)	Aa2

LEGAL DEBT LIMIT (10% of Taxable Real Property)	\$ 179,426,746
LEGAL DEBT MARGIN	\$ 117,656,676
DEBT PER CAPITA July 1, 2015 (Population 24,647)	\$ 2,506.19

PROJECT	OUTSTANDING DEBT JULY 1, 2015	% OF TOTAL	FISCAL YEAR MATURITY DATE (S)	PRINCIPAL PAYMENTS	INTEREST PAYMENTS
ENTERPRISE FUND DEBT:					
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	\$ 11,753,634	19.0%	2016-2031	\$ 1,141,478	\$ 318,345
SEWER LINES	\$ 2,071,459	3.4%	2022-2031	\$ 115,300	\$ 93,910
WATER TREATMENT PLANT	\$ 2,480,000	4.0%	2021	\$ 365,000	\$ 113,347
WATER LINES	\$ 4,284,315	6.9%	2031	\$ 186,428	\$ 199,374
NEW STREET PARKING GARAGE	\$ 722,448	1.2%	2019	\$ 195,617	\$ 28,783
GOLF COURSE	\$ 495,000	0.8%	2034	\$ 20,000	\$ 20,431
GENERAL FUND DEBT:					
SCHOOLS	\$ 16,013,881	25.9%	2018-2029	\$ 1,429,836	\$ 473,059
STONEWALL JACKSON HOTEL	\$ 9,170,000	14.8%	2034	\$ 330,000	\$ 378,781
FIRE STATION	\$ 194,833	0.3%	2025	\$ 16,662	\$ 6,683
BUILDING IMPROVEMENTS	\$ 918,500	1.5%	2025	\$ 78,548	\$ 31,504
WESTERN STATE HOSPITAL LAND	\$ 13,666,000	22.1%	2027 -2028	\$ 691,000	\$ 314,027
TOTAL OUTSTANDING DEBT	\$ 61,770,070	100%		\$ 4,569,869	\$ 1,978,244
				TOTAL P&I PAYMENTS	\$ 6,548,113



**CITY OF STAUNTON
OUTSTANDING DEBT**

JULY 1, 2015 (FY2016)

		Original Issue \$\$	Principal Amount Outstanding	Final Maturity Date	FY 2016 DEBT PAYMENTS
GENERAL FUND DEBT					
SHELBURNE SCHOOL	Series 1997A General Obligation School Bonds	\$ 2,000,000	300,000	January 2018	\$ 113,050
SHELBURNE SCHOOL	Series 1997B General Obligation School Bonds	\$ 4,211,116	726,319	January 2018	\$ 268,750
BESSIE WELLER SCHOOL	2002 Literary Fund Loan	\$ 4,000,000	1,400,000	March 2022	\$ 256,000
FIRE STATION-7%/ ENERGY-33% & SCHOOLS CIP-60%	Series 2005 General Obligation Public Improvement Bond	\$ 4,600,000	2,783,333	February 2025	\$ 333,492
STONEWALL JACKSON HOTEL PROJECT	Series 2007 General Obligation Public Improvement and Refunding Bonds	\$ 9,985,000	9,170,000	February 2034	\$ 708,781
MCSWAIN ELEM SCHOOL	2008 Literary Loan	\$ 7,500,000	5,958,781	July 2028	\$ 532,500
WARE ELEM SCHOOL	2008 Literary Loan	\$ 7,500,000	5,958,781	July 2028	\$ 532,500
WESTERN STATE HOSPITAL	Series 2012 General Obligation Public Improvement Bond - SunTrust-	\$ 10,000,000	9,229,000	October 2027	\$ 598,552
WESTERN STATE HOSPITAL	Series 2013 General Obligation Public Improvement Bond - Union First Market	\$ 5,000,000	4,437,000	January 2028	\$ 406,475
Total General Fund		\$ 54,796,116	\$ 39,963,214		\$ 3,750,100
GOLF FUND					
GOLF IRRIGATION PROJECT	Series 2007 General Obligation Public Improvement and Refunding Bonds	\$ 615,000	\$ 495,000	February 2034	\$ 40,431
Total Golf Fund		\$ 615,000	\$ 495,000		
SEWER FUND					
MRWWTP I	VRA 1994 Taxable General Obligation Sewer Bonds	\$ 6,510,767	247,023	August 2015	\$ 252,581
NEW HOPE ROAD	VRA Series 2002 General Obligation Bond	\$ 629,734	265,774	September 2021	\$ 46,608
MRWWTP II	VRA Series 1999 General Obligation Public Improvement Bond	\$ 6,411,399	2,450,011	March 2021	\$ 456,260
MRWWTP III	VRA Series 2007 General Obligation Public Improvement Bond	\$ 9,309,033	7,371,373	February 2030	\$ 615,367
MRRWWTP IIIb	VRA Series 2008 General Obligation Public Improvement Bond	\$ 2,066,747	1,685,227	September 2030	\$ 135,615
SEWER CIP-CENTRAL AVE SEWER LINE, W BEVERLEY SEWER LINE	Series 2010A Taxable GO Virginia Resources Authority	\$ 2,099,220	1,805,685	October 1 2030	\$ 162,602
Total Sewer Fund		\$ 27,026,901	\$ 13,825,093		\$ 1,669,033
WATER FUND					
REFUNDING WATER CIP-RT 262, COLLEGE PARK PRESSURE ZONE, DAM PROJECT	Series 2009 Taxable General Obligation Public Improvement Refunding Bond	\$ 4,150,000	2,480,000	October 2020	\$ 478,347
	Series 2010A Taxable GO Virginia Resources Authority	\$ 4,980,780	4,284,315	October 1 2030	\$ 385,802
Total Water Fund		\$ 9,130,780	\$ 6,764,315		\$ 864,149
PARKING FUND					
NEW ST PARKING GARAGE	Series 1998 General Obligation Bond	\$ 3,000,000	722,448	June 2019	\$ 224,400
Total Parking Fund		\$ 3,000,000	\$ 722,448		\$ 224,400
ENVIRONMENTAL FUND					
LANDFILL	Series 2008 General Obligation Public Improvement Bond	\$ 1,700,000	\$ -	October 1, 2014	\$ -
Total Environmental Fund		\$ 1,700,000	\$ -		\$ -
GRAND TOTALS		\$ 96,268,797	\$ 61,770,070		\$ 6,548,113

LEGAL DEBT LIMIT

DEBT LIMIT	TAXABLE REAL PROPERTY VALUE		\$	1,794,267,459	
	X 10%	DEBT LIMIT =	\$	179,426,746	
OUTSTANDING DEBT	GENERAL OBLIGATION BONDS		\$	36,433,100	
	LITERARY LOANS		\$	13,317,562	
	VIRGINIA RESOURCES AUTHORITY LOANS		\$	12,019,408	
	TOTAL NET BONDED DEBT (excluding leases)		\$	61,770,070	34.43%
LEGAL DEBT MARGIN	10% OF TAXABLE PROPERTY LESS NET BONDED DEBT =		\$	117,656,676	
% OF DEBT LIMIT	LEGAL DEBT MARGIN / 10% TAXABLE PROPERTY VALUE =			65.57%	

TOTAL OUTSTANDING DEBT

GENERAL FUND DEBT:

SCHOOLS	\$	16,013,881
GENERAL FUND- WESTERN STATE HOSPITAL	\$	13,666,000
GENERAL FUND-STONEWALL JACKSON HOTEL	\$	9,170,000
GENERAL FUND CAPITAL IMPR /ENERGY IMPROVEMENTS	\$	918,500
GENERAL FUND-FIRE STATION GRUBERT AVENUE	\$	194,833
TOTAL GENERAL GOVERNMENTAL FUND DEBT	\$	39,963,214

ENTERPRISE FUND DEBT:

WATER TREATMENT PLANT	\$	2,480,000
WATER LINES	\$	4,284,315
MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT	\$	11,753,634
SEWER LINES	\$	2,071,459
NEW STREET PARKING GARAGE	\$	722,448
LANDFILL	\$	-
GOLF COURSE IRRIGATION	\$	495,000
TOTAL ENTERPRISE FUND DEBT	\$	21,806,856

TOTAL OUTSTANDING DEBT **\$ 61,770,070**

DEBT PER CAPITA	POPULATION	24,647
	TOTAL CITY DEBT-ALL FUNDS	\$ 2,506.19
	GENERAL FUND DEBT ONLY	\$ 1,621.42
	ENTERPRISE FUND DEBT ONLY	\$ 884.77

POPULATION DATA:

WELDON COOPER CENTER -JULY 2014	24,647
U.S. CENSUS -2010	23,746

CITY OF STAUNTON, VIRGINIA

FY 2016 Operating Budgets

City Funds	FY 2015 BUDGET	FY 2016 BUDGET	\$\$ Variance	% Change
General Fund	\$ 48,146,100	\$ 50,825,000	\$ 2,678,900	5.6%
Debt Service Sinking Fund	2,918,227	2,918,227	-	0.0%
City Capital Investment Fund	674,647	591,050	(83,597)	-12.4%
Water Fund	5,261,400	5,015,000	(246,400)	-4.7%
Water CIP Fund	385,218	400,000	14,782	3.8%
Sewer Fund	5,278,645	4,275,255	(1,003,390)	-19.0%
Sewer CIP Fund	162,356	162,602	246	0.2%
Parking Fund	505,000	590,450	85,450	16.9%
Environmental Fund	3,283,000	2,761,000	(522,000)	-15.9%
Community Services Grant Fund	778,530	866,650	88,120	11.3%
Storm Water Fund	725,000	755,000	30,000	4.1%
Golf Fund	143,000	176,000	33,000	23.1%
Total City Funds	\$ 68,261,123	\$ 69,336,234	\$ 1,075,111	1.6%
Education Funds				
Education Fund	\$ 28,435,500	\$ 29,489,000	\$ 1,053,500	3.7%
School Capital Improvements	530,000	511,925	(18,075)	-3.4%
Cafeteria Fund	1,262,500	1,330,500	68,000	5.4%
Genesis School Fund	1,010,494	916,300	(94,194)	-9.3%
School Textbook Fund	250,000	252,000	2,000	0.8%
State Operated Programs	2,763,500	2,939,000	175,500	6.4%
Total Education Funds	\$ 34,251,994	\$ 35,438,725	\$ 1,186,731	3.5%
Grand Total All Funds	\$ 102,513,117	\$ 104,774,959	\$ 2,261,842	2.2%

DESCRIPTION OF MAJOR REVENUE SOURCES

GENERAL FUND REVENUE DESCRIPTIONS

The following is a brief description of the major General Fund revenue categories administered by the City of Staunton.

Taxing Authority

1. Constitution

The authority of the General Assembly, and limitations on such authority concerning taxation by local governments, are set out in Article X of the Virginia Constitution. Because the General Assembly inherently has the power to tax and to delegate such authority to local governments, the principal purpose of Article X is to restrict the taxing powers the General Assembly may grant to local governments.

The Constitution segregates certain sources of tax revenue exclusively for taxation by the state and others by the localities. Section 4 of Article X specifically provides that real estate, coal and other mineral lands, and tangible personal property, except rolling stock of public service corporations, are to be taxed only by local governments.

2. Virginia Code

The taxing authority of local governments is essentially statutory and is set out primarily in Subtitle III, Chapters 30 through 39, of Title 58.1 of the Code of Virginia.

Major sources of tax revenue include retail sales and use tax; consumer utility taxes; motor vehicle and trailer license taxes; business, professional, and occupational license taxes; transient occupancy taxes; recordation taxes; taxes on wills and grants of administration; bank franchise taxes; recreation taxes; and special and sanitary district taxes.

3. Uniform Charter Powers Act

The one exception to the statutory grant of taxing authority is the Uniform Charter Powers Act. As the Virginia County Supervisors' Manual states:

The Code of Virginia sets forth in considerable detail the items of wealth or wealth-producing activities which may be taxed by local governments. As a result, counties and cities now enjoy relatively parallel tax powers, except for the broad grant of taxing power contained in the Uniform Charter Powers Act that is subject to inclusion in municipal charters.

Section 15.1-841 of the Code of Virginia refers to the taxing powers granted under the Uniform Charter Powers Act and states:

§ 15.1-841. Taxes and assessments. A municipal corporation may raise annually by taxes and assessments on property, persons and other subjects of taxation, which are not prohibited by law, such sums of money as in the judgment of the municipal corporation are necessary to pay the debts, defray the expenses, accomplish the purposes and perform the functions of the municipal corporation, in such manner as the municipal corporation deems necessary or expedient.

Under this section, cities and towns which have incorporated the Uniform Charter Powers

Act into their charters have a general taxing authority. Accordingly, such cities and towns may in fact impose taxes as a result of this provision, or through explicit authority granted in their charters, which may not be levied by counties. A major difference resulting from this general grant of taxing authority is that cities and towns which incorporate it into their charter may levy taxes in addition to those imposed by counties; unlike counties, they are not subject to the rate limitations set out in the Code.

Local Taxes

The following section briefly describes each of the local taxes imposed by Virginia's counties, cities, and towns.

1. Taxes on Property

a. Real property. The real property tax is assessed annually against the fair market value of all taxable real estate. Fair market value is determined by an appraisal process which may occur as frequently as annually or as infrequently as every six years.

Certain types of property which may not technically constitute real property, fixtures, or improvements to real estate are taxed like real estate. Mineral and timber lands are also taxed as real estate, although they are to be separately listed and assessed. Mobile homes, although they may constitute real property under the law of fixtures, are classified as tangible personal property but may not be taxed at a rate greater than that applicable to real property.

b. Land use taxation. In 1971, the General Assembly adopted legislation for the purpose of preserving land dedicated to agricultural, horticultural, forestal, and open space uses by reducing or deferring increased taxes due to a potential "higher use." The concept is based on the assumption that encroaching development and resulting higher property taxes compelled farm owners to sell their land. Land use taxation is a local option program, and localities may elect to include any or all of the four classifications of property in their ordinance. The State Land Evaluation Advisory Council annually determines and publishes a range of suggested values for each of the special uses. These values are advisory, however, and the ultimate valuation is made by the commissioner of the revenue or other local assessing officer. In addition to the special use value, the local assessor also determines the fair market value of the special use property at its highest and best use.

When the landowner changes the use of the land, liability for roll-back taxes attaches and is computed by adding the amount of deferred tax for the five most recent completed tax years, including simple interest at the rate applicable to the delinquent taxes. In addition, taxes for the current tax year are recalculated. The amount of deferred tax for each year is the difference between the tax actually levied and paid and the tax that would have been paid if fair market value assessments had been utilized.

2. Property Tax Exemptions

The majority of property tax exemptions are found in Article X, Section 6 of the Virginia Constitution, which includes the following:

1. Property owned directly or indirectly by the Commonwealth or any of its political subdivisions;
2. Property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers;
3. Nonprofit cemeteries;
4. Property owned by nonprofit public libraries or nonprofit institutions of learning, as long as such property is primarily used for literary, scientific or educational purposes or purposes incidental thereto;
5. Intangible personal property, or any class or classes thereof, as may be provided for in general law;
6. Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purposes, as may be provided by classification or designation by a three-

- fourths vote of the General Assembly;
7. Land subject to a perpetual easement permitting inundation by water as provided by general law;
 8. By local option, property owned and occupied as their sole dwelling by persons 65 years of age or older or permanently and totally disabled, who are deemed by the General Assembly to be bearing an extraordinary tax burden on such property in relation to their income and financial worth;
 9. By local option, pollution control or solar energy equipment, facilities, or devices, including real property; and
 10. By local option, partial exemption of real estate which has undergone substantial renovation, rehabilitation, or replacement.

Article X, Section 6 of the Constitution also provides that property tax exemptions are to be strictly construed. Items 1, 2, 3, and 4 above are self-executing; that is, they do not require statutes to implement them.

Item 6 above authorizes the General Assembly, by a three-fourths vote in each house, to exempt charitable organizations from property taxation either by designation (naming the specific organization) or by classification (naming a class or groups similarly situated). Since this provision first appeared in the Constitution in 1971, through the end of the 1994 Sessions of the General Assembly, slightly over 600 organizations have been granted exempt status by designation. Few of those exemptions were granted on a state-wide basis; most are granted on a local jurisdiction basis only.

In 1978, the General Assembly determined that the proliferation of tax exemptions constituted one of the reasons local tax bases continued to erode and attempted to devise a method for dealing with the problem. A study authorized by HJR 32 and continued by HJR 227 in 1979 culminated in the Report of the Joint Subcommittee to Study Real Property Tax Exemptions. The report stated that localities' percentages of tax exempt property ranged from four percent to 45 percent of the tax base, with a median of 18 percent. Although governmental property accounted for the largest portion of exempt property, "the private sector's share is quite substantial."

The report also noted that the Commonwealth's "control over exemption policy is an accident of history" and a remnant left over from a period of time when the Commonwealth itself taxed such property. However, the subcommittee concluded "that it was impossible to make meaningful changes affecting existing exemptions. No charitable organization was willing to exchange a sure exemption for uncertainty, regardless of the equity of the proposal or the minimal extent of the uncertainty." As a result, the subcommittee was left with merely standardizing the procedure by which new exemptions are to be granted.

That procedure has been codified in § 30-19.04 of the Code of Virginia. Any legislative committee is prohibited from considering such exemption legislation unless the request for legislation is accompanied by a resolution of the governing body of the affected locality either supporting or refusing to support the exemption. Such legislation which is supported by local government is routinely enacted unanimously by each session of the General Assembly.

3. Service Charges

Article X, Section 6 (g) of the Constitution permits the General Assembly to authorize local governments to impose service charges on otherwise tax exempt property. Certain property is excluded from this provision, including the land and buildings of churches used exclusively for worship and property used exclusively for private educational or charitable purposes. The service charge is based on the amount the locality expended in the preceding year for providing services to the exempted property; the services to be considered include only police and fire protection and refuse collection. Any such service charge is capped at 20 percent of the real estate tax rate, or at 50 percent in the case of faculty and staff housing for private educational institutions.

Concerned that the service charge had been imposed, for the most part, only upon the property of the Commonwealth, the General Assembly amended the Code to restrict the use of the service charge to those localities where the value of real estate owned by the Commonwealth, excluding hospitals, educational institutions, or roadway property, exceeds three percent of the value of all real estate within the jurisdictions' boundaries.

4. Tangible Personal Property

Tangible personal property was segregated for local taxation in 1927. Cities, counties and towns may levy a tax on the tangible personal property of businesses and individuals. For tax purposes, personal property is property that, by its location and character, shows that the owner intends it to be movable. Household goods and personal effects are classified separately to enable localities to exempt them from the personal property tax. Localities are also authorized to exempt or tax at a lower rate farm machinery and equipment.

Since 1979, the number of classifications for tax rate purposes has increased considerably, from eight in 1979 to the current 22. The classification statutes set the upper limit of the tax rate on these classes at the rate on tangible personal property. The localities are not required to establish different tax rates on these different classes of property, but are given the option to adopt lower rates.

The tax is imposed by the locality where the property has situs. The situs, or location, of personal property is the county, city, or town in which the property is physically located on the tax day, which in most localities is January 1. However, the situs for purposes of assessment of motor vehicles, travel trailers, boats and airplanes is the locality where the vehicle is normally garaged, docked, or parked. When situs cannot be determined it is considered to be the owner's jurisdiction.

Localities are required to assess tangible personal property at fair market value. However, localities are authorized to assess each class of tangible personal property according to a different method so long as the method used is uniform within each class.

a. Machinery and tools. Counties, cities, and towns are required to segregate machinery and tools used in a trade or business as a separate classification of tangible personal property. The tax rate, however, cannot exceed that imposed on other classes of tangible personal property.

5. Taxes on Individuals/Consumers

a. Sales and use. Tangible personal property sold or used in the Commonwealth is subject to the Virginia retail sales and use tax unless the property is exempt from taxation by statute. A transaction subject to the sales tax is not subject to the use tax. Sales and use tax exemptions are classified into the following ten categories: (i) governmental and commodities, (ii) agricultural, (iii) commercial and industrial, (iv) educational, (v) services, (vi) media-related, (vii) medical-related, (viii) nonprofit civic and community service, (ix) nonprofit cultural organizations, and (x) miscellaneous.

Virginia's counties and cities are authorized to impose up to a one percent local sales and use tax on a tax base identical to the state tax base. All counties and cities have chosen to impose the local tax at the maximum rate of one percent.

State tax revenues generated by one percent of the tax rate are distributed to counties and cities on the basis of the number of school-age children in each locality according to the most recent statewide census of school-age population taken by the Department of Education. The state revenues distributed to each locality must be used for maintenance, operation, capital outlay, debt, and other expenses incurred in the operation of public schools.

The one percent local sales tax collected with the state tax is distributed to counties and cities based upon the point of sale. The revenues collected are distributed to the general fund of the locality and may be used for any purpose.

b. Daily rental property. The daily rental property tax is a tax on the gross proceeds of any person engaged in the short-term rental business. Localities are authorized to levy the daily rental property tax in an amount not to exceed one percent.

c. Consumer utility. The consumer utility tax is a local option tax which localities are authorized to impose on consumers of telephone services, water, heat, light, and power. The tax on residential customers may not exceed 20 percent of the first \$15 of the monthly bill. However, any locality imposing a higher rate prior to July 1, 1972, may continue to tax at that rate, but may not raise it further. There are no limitations on the rates imposed on nonresidential consumers, i.e., commercial or industrial consumers.

The local utility tax is collected by the public service corporations or service providers as part of the monthly bill, with virtually no administrative costs to the locality. Localities are authorized to pay a commission of up to five percent of collections for collecting the tax if the tax is remitted in a timely fashion.

d. Transient occupancy. The transient occupancy tax is a local tax based on the charge for lodging in hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. Counties are authorized to impose a tax of up to two percent based on the amount of the charge of the occupancy. By special act, Arlington County is authorized to impose a tax of five percent. Cities and towns may impose the tax without limitation under their "general taxing powers" provided under the Uniform Charter Powers Act.

e. Meals. The food and beverage tax, also known as the meals tax, is a local tax based on the amount charged for certain prepared foods and beverages. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy a meals tax without any limit on the tax rate.

f. Cigarettes. The cigarette tax is a flat fee levied on each pack of cigarettes. The local cigarette tax is added on to the price of each pack prior to its purchase. Cities may impose the tax provided they had the authority to do so under their charter prior to January 1, 1977. Under the general taxing powers provided in the Uniform Charter Powers Act, any city or town may levy the cigarette tax without any restriction on the rate charged.

g. Recordation. The recordation tax is a tax imposed on the privilege of recording any deed, lease, contract, or mortgage relating to real estate and certain railroad rolling stock. Currently the state recordation tax is 15 cents per \$100 or fraction thereof. On deeds of bargain and sale, the tax is imposed on the sales price or the actual value of the property conveyed, whichever is greater. The option is placed in the statute as a safeguard to ensure that the consideration is not understated as a tax avoidance measure. On deeds of trusts and mortgages, the tax is imposed on the amount of debt, bonds, or obligation secured by the debt instrument.

Localities are authorized to impose a local recordation tax in an amount equal to one-third of the amount of the state recordation tax.

h. Probate. The probate tax is a tax on the probate of every will or grant of administration. Counties and cities are authorized to impose a local probate tax in an amount equal to one-third of the state probate tax.

6. Taxes on Businesses

a. Business, professional and occupational license (BPOL). Counties, cities, or towns may levy a local license tax on business, trades, occupations, and professions. The tax is

commonly referred to as the BPOL tax. The basis for the tax is normally gross receipts, but will always be the same for all individuals engaged in the same business. Some occupations and businesses are exempt from the tax, including but not limited to certain public service corporations and manufacturers who sell merchandise at wholesale at the place of manufacture. For counties, the license tax imposed does not apply in any town in the county where the town has a similar tax unless the town's governing body makes provision for the county to apply the tax.

The situs for the BPOL tax is any county, city, or town in which the individual maintains an office or carries on principal and essential business. If such taxable situs is in more than one local jurisdiction, the tax in any one jurisdiction may not exceed the amount of business attributable to that local jurisdiction.

In general, the limits on the BPOL tax rates are that:

"[N]o local tax imposed ... shall be greater than thirty dollars or the rate set forth below for the class of enterprise listed, whichever is higher:

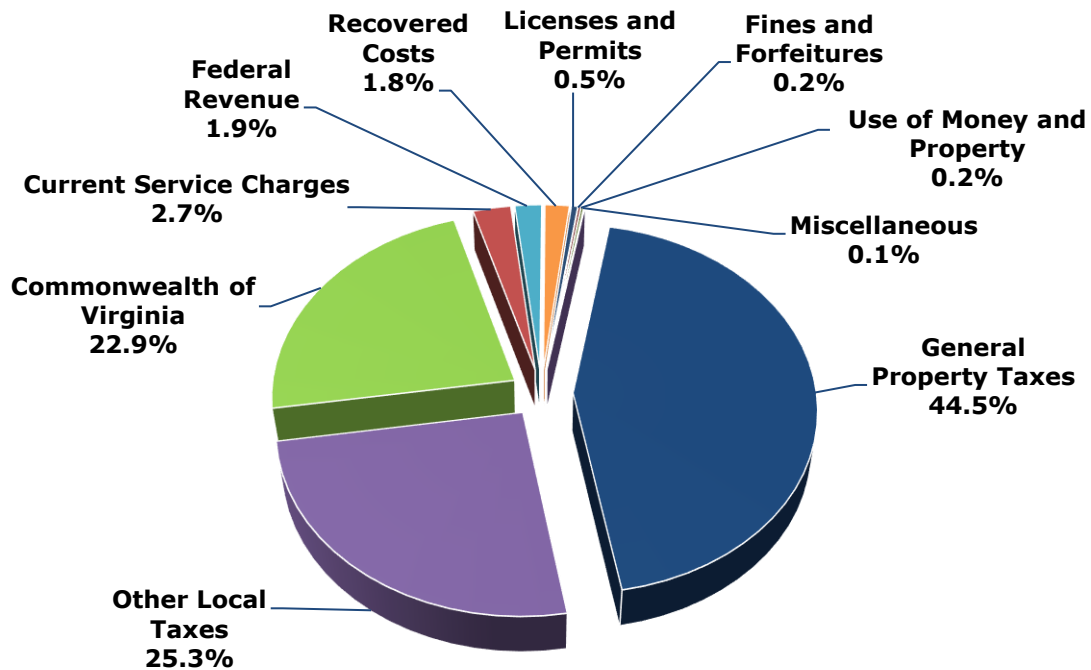
1. For contracting, and persons constructing for their own account for sale, sixteen cents per \$100 of gross receipts;
2. For retail sales, twenty cents per \$100 of gross receipts;
3. For financial, real estate and professional services, fifty-eight cents per \$100 of gross receipts; and
4. For repair, personal and business services, and all other businesses and occupations not specifically listed or excepted in this section, thirty-six cents per \$100 of gross receipts."

b. Utility license. The utility license tax is a local license tax on public service corporations, including telephone and telegraph companies, water companies, and heat, light and power companies. Localities are authorized to levy a utility license tax in an amount not to exceed one-half of one percent of the gross receipts accruing to the company from business within the locality.

c. Bank franchise. The bank franchise tax is a tax assessed against the "net capital" of banks and bank holding companies. The tax is imposed at the rate of one dollar on each \$100 of net capital, and any city, town, or county may impose a bank franchise tax, not to exceed 80 percent of the state tax rate on each \$100 of net capital of such bank located in the jurisdiction. Any bank paying such a local bank franchise tax is entitled to a credit on its state return. Therefore, 80 percent of the bank franchise tax is paid into the treasuries of the localities in which the bank is doing business.

GENERAL FUND REVENUES

Category	FY2016	% of Total
General Property Taxes	\$ 22,603,575	44.5%
Other Local Taxes	12,864,000	25.3%
Commonwealth of Virginia	11,632,900	22.9%
Current Service Charges	1,391,608	2.7%
Federal Revenue	984,557	1.9%
Recovered Costs	896,000	1.8%
Licenses and Permits	231,800	0.5%
Fines and Forfeitures	95,000	0.2%
Use of Money and Property	92,610	0.2%
Miscellaneous	32,950	0.1%
Total Revenues	\$ 50,825,000	100.0%



GENERAL FUND REVENUES

Summary Comparison of Fiscal Years 2014, 2015, 2016

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 BUDGET	FY 2016 \$ VARIANCE	% of FY2016 Budget
General Property Taxes	\$ 22,544,763	\$ 21,770,000	\$ 22,603,575	\$ 833,575	44.5%
Other Local Taxes	12,434,702	12,373,100	12,864,000	\$ 490,900	25.3%
Commonwealth of Virginia	11,243,860	11,089,654	11,632,900	\$ 543,246	22.9%
Current Service Charges	1,457,110	1,500,685	1,391,608	\$ (109,077)	2.7%
Federal Government	956,485	912,461	984,557	\$ 72,096	1.9%
Licenses and Permits	157,537	183,500	231,800	\$ 48,300	0.5%
Recovered Costs	475,511	167,000	896,000	\$ 729,000	1.8%
Fines and Forfeitures	102,876	65,000	95,000	\$ 30,000	0.2%
Use of Money and Property	73,679	57,700	92,610	\$ 34,910	0.2%
Miscellaneous	89,764	27,000	32,950	\$ 5,950	0.1%
Total Revenues	\$ 49,536,287	\$ 48,146,100	\$ 50,825,000	\$ 2,678,900	100.0%

FY 2016 GENERAL FUND REVENUES

GENERAL PROPERTY TAXES		FY 2014 ACTUALS		FY 2015 BUDGET		FY 2016 BUDGET	\$Amount Variance
Real Estate Taxes	\$	16,920,189	\$	16,500,000	\$	16,725,000	225,000
Real Estate-Public Service		611,714		600,000		705,000	105,000
Real Estate- Interest Assessed		169,354		85,000		100,000	15,000
Real Estate Penalty		138,011		115,000		125,000	10,000
Real Estate-Service District Tax		125,953		110,000		110,000	-
Personal Property Taxes		4,133,361		3,955,000		4,358,575	403,575
Personal Property Interest		38,050		30,000		30,000	-
Personal Property-Penalty		73,756		75,000		75,000	-
Machinery & Tools Tax		334,375		300,000		375,000	75,000
Total Property Taxes		22,544,763		21,770,000		22,603,575	833,575
OTHER LOCAL TAXES							
Business & Occupational Licenses		2,092,817		2,000,000		2,100,000	100,000
Water Utility Tax		258,342		255,000		255,000	-
Gas Utility Tax		301,037		300,000		300,000	-
Electric Utility Tax		568,531		560,000		570,000	10,000
Local Communications Tax		1,406,473		1,420,000		1,400,000	(20,000)
Local Sales Tax- One Percent		3,760,505		3,700,000		3,900,000	200,000
Bank Stock Tax		326,651		325,000		325,000	-
Recordation-Local		157,266		150,000		150,000	-
Cigarette Tax		264,948		464,100		440,000	(24,100)
Motel Tax		397,786		395,000		405,000	10,000
Meals Tax		2,868,910		2,777,000		2,990,000	213,000
Probate Tax		8,016		9,000		9,000	-
Short Term Rental Tax		23,420		18,000		20,000	2,000
Total Other Taxes		12,434,702		12,373,100		12,864,000	490,900
LICENSES & PERMITS							
Dog Licenses		21,305		22,000		22,000	-
Building Permits		50,426		75,000		110,000	35,000
Electrical Permits		23,500		25,000		35,000	10,000
Plumbing Permits		31,383		35,000		35,000	-
Subdivision Review-Minor		2,860		5,000		5,000	-
Transfer Fees-Circuit Court		700		500		600	100
Zoning Fees		10,550		8,000		10,000	2,000
Police Recording Fees		11,663		10,000		10,000	-
Other Permits		5,150		3,000		4,200	1,200
Total License & Permits		157,537		183,500		231,800	48,300

FY 2016 GENERAL FUND REVENUES

FINES & FORFEITURES	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	\$Amount Variance
Circuit Court Fines	79,934	45,000	75,000	30,000
Animal Control Fines	8,861	8,000	8,000	-
Courthouse Maintenance Fines	14,081	12,000	12,000	-
Total Fines & Forfeitures	102,876	65,000	95,000	30,000
USE OF MONEY AND PROPERTY				
Interest on Investments	4,124	20,000	20,000	-
Rental of Property	69,555	37,700	72,610	34,910
Total Use of Money and Property	73,679	57,700	92,610	34,910
CURRENT SERVICE CHARGES				
Property Clean Up Fees	4,179	2,500	3,000	500
DMV Stop Fees	6,884	6,000	6,000	-
Administrative Fee	21,902	30,000	25,000	(5,000)
PILOT - Water Fund	441,872	441,872	372,873	(68,999)
PILOT - Sewer Fund	141,493	141,493	146,460	4,967
PILOT - Parking Fund	52,581	52,581	78,267	25,686
PILOT - Stormwater Fund	155,934	155,934	114,615	(41,319)
PILOT - Environmental Fund	243,688	243,688	268,496	24,808
Sheriff Fees	2,617	2,617	2,617	-
Commonwealth Attorney Fees	4,020	2,500	3,000	500
Circuit Court Fees	3,147	2,000	2,000	-
Courthouse Security Fee	51,880	36,000	45,000	9,000
Jail Admission Fee	3,524	2,500	2,500	-
Clerk Circuit Court Copy Fees	5,829	2,000	5,000	3,000
Court Appointed Attorney Fee	319	-	-	-
Tax Exempt Service Charges	3,183	2,000	5,000	3,000
Library Fees & Fines	25,275	25,000	25,000	-
Recreation-Summer Playground	73,919	65,000	73,000	8,000
Recreation-Heart Program	110,141	145,000	115,000	(30,000)
Recreation-Instr/Educ Classes	21,589	17,000	20,000	3,000
Recreation- League Fees	27,471	38,000	30,000	(8,000)
Duck Food Sales	3,730	3,000	4,000	1,000
Recreation Fees	6,019	-	2,000	2,000
Swimming Pool Fees	29,296	30,000	29,780	(220)
Recreation Trip Fees	13,673	50,000	10,000	(40,000)
Sale of Publications & Maps	2,945	4,000	3,000	(1,000)
Total Current Service Charges	1,457,110	1,500,685	1,391,608	(109,077)
MISCELLANEOUS REVENUE				
Payment in Lieu of Tax - SRHA	12,953	12,000	12,950	950
Sale of Salvage and Surplus	23,330	5,000	10,000	5,000
Miscellaneous Revenue	53,481	10,000	10,000	-
Total Miscellaneous Revenue	89,764	27,000	32,950	5,950

FY 2016 GENERAL FUND REVENUES

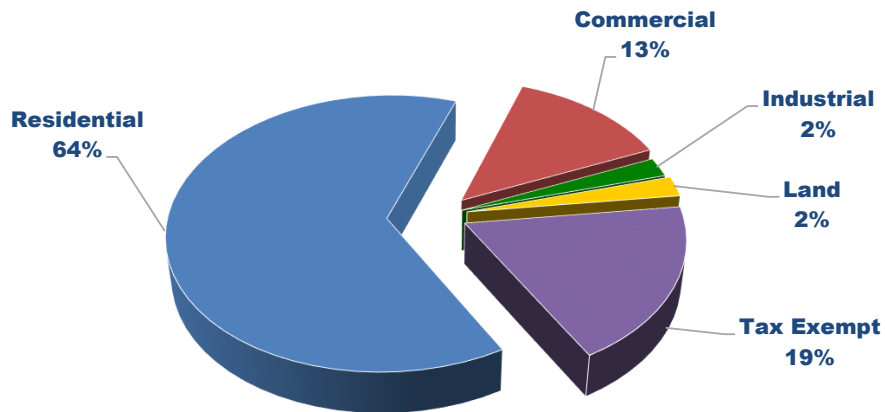
RECOVERED COSTS	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	\$Amount Variance
Recovered Costs-Courts	67,848	60,000	69,000	9,000
Recovered Costs - Public Works	143,573	50,000	50,000	-
Recovered Costs - Public Safety	45,507	-	700,000	700,000
Recovered Costs - Ins/ Other	1,017	-	-	-
Recovered Costs- Education Fund	155,685	15,000	15,000	-
Recovered Costs - Recreation/Library	61,881	42,000	62,000	20,000
Total Recovered Costs	475,511	167,000	896,000	729,000
COMMONWEALTH OF VIRGINIA				
Public Facilities Tax	177,108	145,000	170,000	25,000
Recordation	65,665	50,000	55,000	5,000
Rolling Stock Taxes	10,919	10,000	10,000	-
Motor Vehicle Rental Tax	59,841	63,000	63,000	-
Law Enforcement	858,608	858,608	858,608	-
Personal Property -PPTRA	1,652,200	1,652,200	1,652,200	-
Recordation-Grantor's Tax	40,256	30,000	35,000	5,000
Juror & Witness Fees	9,513	10,000	10,000	-
State Crime Forfeited Assets	12,687	-	-	-
Miscellaneous State Grant	38,747	-	-	-
Grant-DCJS-Victim Witness	28,132	42,000	42,000	-
DMV-Four for Life Funds	21,389	20,000	20,000	-
DMV - Animal License Plates	632	600	600	-
Fire Programs Fund	71,317	65,000	75,000	10,000
E911 Wireless Board	61,724	45,000	60,000	15,000
State Disaster Payment	8,065	-	-	-
Street & Highway Maintenance	3,625,878	3,677,880	3,811,800	133,920
Health and Welfare	1,334,440	1,456,569	1,574,415	117,846
CSA - CPMT Program	1,851,881	1,673,127	1,853,127	180,000
VA Comm for the Arts	5,000	5,000	5,000	-
Library	144,290	144,290	144,040	(250)
Commissioner of Revenue	106,884	107,950	113,530	5,580
Treasurer	104,899	107,000	107,050	50
Electoral Board & Registrar	36,639	35,000	37,000	2,000
Commonwealth Attorney	392,651	361,200	403,800	42,600
Sheriff	273,867	277,380	277,380	-
Circuit Court Clerk	235,369	252,850	254,350	1,500
Circuit Court Clerk Tech Trust Funds	15,259	-	-	-
Total Commonwealth of Virginia	11,243,860	11,089,654	11,632,900	543,246

FY 2016 GENERAL FUND REVENUES

FEDERAL REVENUE	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	\$Amount Variance
Health and Welfare	895,626	898,461	970,557	72,096
Federal Disaster Payment	14,403	-	-	-
Federal Grants	46,456	14,000	14,000	-
Total Federal Revenue	956,485	912,461	984,557	72,096

TOTAL GENERAL FUND REVENUE	\$ 49,536,287	\$ 48,146,100	\$ 50,825,000	\$ 2,678,900
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JANUARY 1, 2015 REAL ESTATE ASSESSMENT

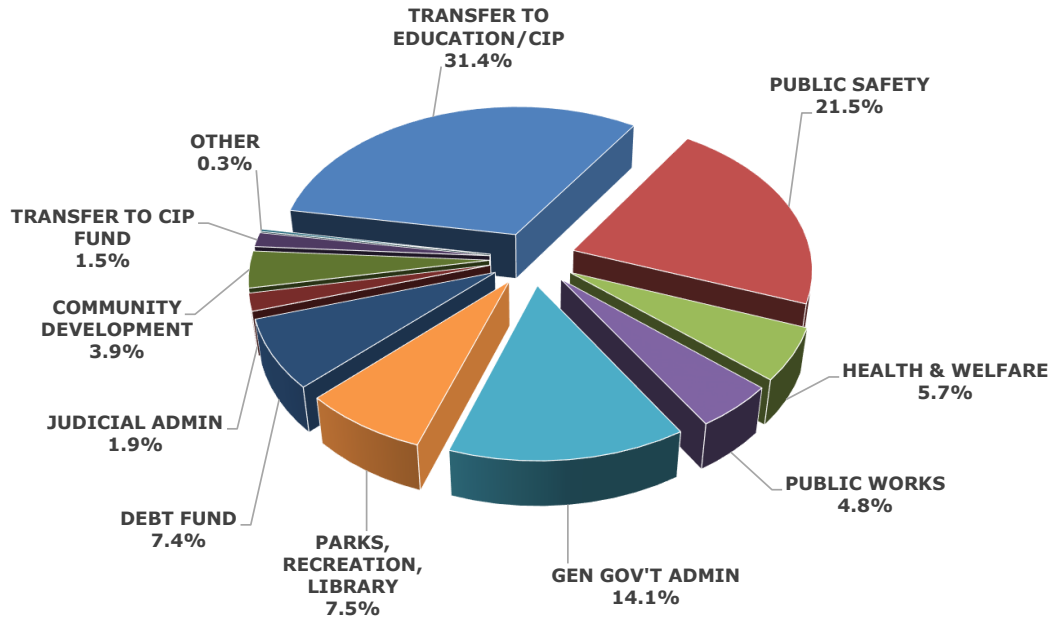


Real Estate Assessment by Category	2014 Number of Parcels	January 1, 2014 \$.95 Tax Rate	2015 Number of Parcels	January 1, 2015 \$.95 Tax Rate	% Change or \$\$ Change
Residential	8,801	1,392,870,432	8,822	\$ 1,401,280,046	0.60%
Commercial	622	292,570,080	618	292,252,870	-0.11%
Industrial	48	50,880,487	47	49,167,307	-3.37%
Land	1,682	51,570,659	1,670	51,567,236	-0.01%
Tax Exempt	356	387,152,129	362	409,748,204	5.84%
Total Assessed Value	11,509	\$ 2,175,043,787	11,519	\$ 2,204,015,663	1.33%
Total Taxable Value		\$ 1,787,891,658		\$ 1,794,267,459	0.36%

One Cent Taxable Value	\$	178,789	\$	179,427	0.36%
Average Residential Assessed Value	\$	158,263	\$	158,839	\$ 577
Average Residential Tax Bill	\$	1,503	\$	1,509	\$ 5.48
Downtown Service District Assessed Value	\$	76,972,998	\$	76,982,578	\$ 9,580
DSD Tax Revenue @ \$0.15/\$100	\$	115,459	\$	115,474	\$ 14

OTHER TAX EXEMPT PROPERTY:				TAX LOSS
Land Use - Ag Forest Districts	\$	18,332,168	\$	18,374,353 \$ 174,556
Rehab Abatement Program	\$	22,581,316	\$	19,748,590 \$ 187,612
TOTAL TAX EXEMPT/ ABATED TAXES	\$	40,913,484	\$	38,122,943 \$ 362,168

FY 2016 GENERAL TAX REVENUE SUPPORT



FY 2016 BUDGET	GENERAL TAX REVENUES	OTHER REVENUES/FEES	STATE & FEDERAL REVENUES	TOTAL REVENUES
TRANSFER TO EDUCATION/CIP	\$ 12,124,100	\$ 15,000		\$ 12,139,100
PUBLIC SAFETY	8,305,401	926,200	1,014,208	10,245,809
HEALTH & WELFARE	2,182,036		4,398,099	6,580,135
PUBLIC WORKS	1,855,660	50,000	3,811,800	5,717,460
GEN GOV'T ADMIN	5,431,256		257,580	5,688,836
PARKS, RECREATION, LIBRARY	2,884,688	375,780	149,040	3,409,508
DEBT FUND	2,868,227			2,868,227
JUDICIAL ADMIN	727,654	216,717	1,001,530	1,945,901
COMMUNITY DEVELOPMENT	1,520,946	20,500		1,541,446
TRANSFER TO CIP FUND	591,050			591,050
OTHER	97,528			97,528
TOTALS	\$ 38,588,546	\$ 1,604,197	\$ 10,632,257	\$ 50,825,000

OTHER

TRANSFER TO THE GOLF FUND	\$ 50,000
TRANSFER TO THE PARKING FUND	39,528
EDUCATION AGENCY CONTRIBUTIONS	8,000
	\$ 97,528

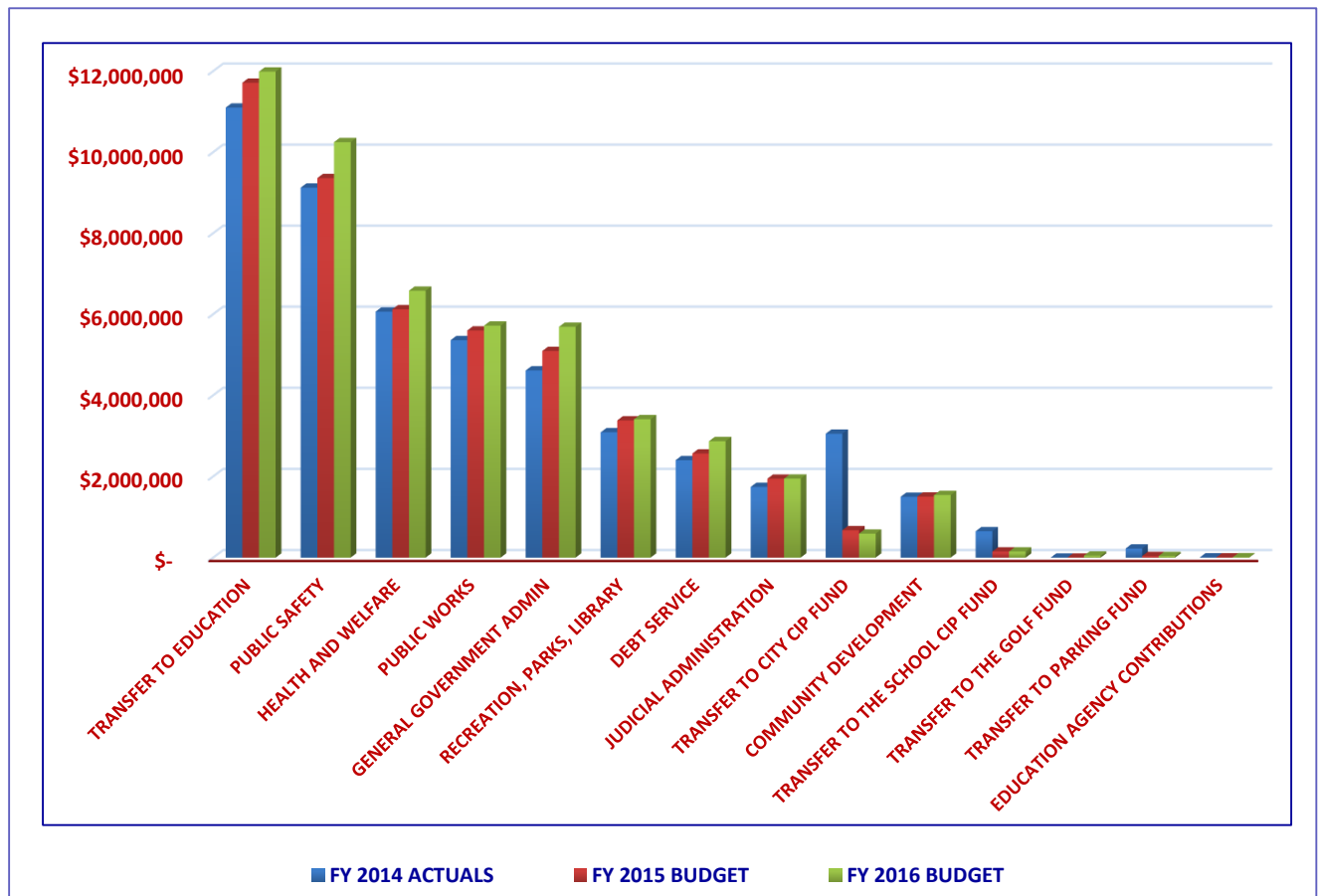
General Revenue category includes all local tax revenues and State non-categorical revenues such as recordation taxes, motor vehicle rental tax, and personal property tax relief funds.

FY 2016 GENERAL FUND EXPENDITURES

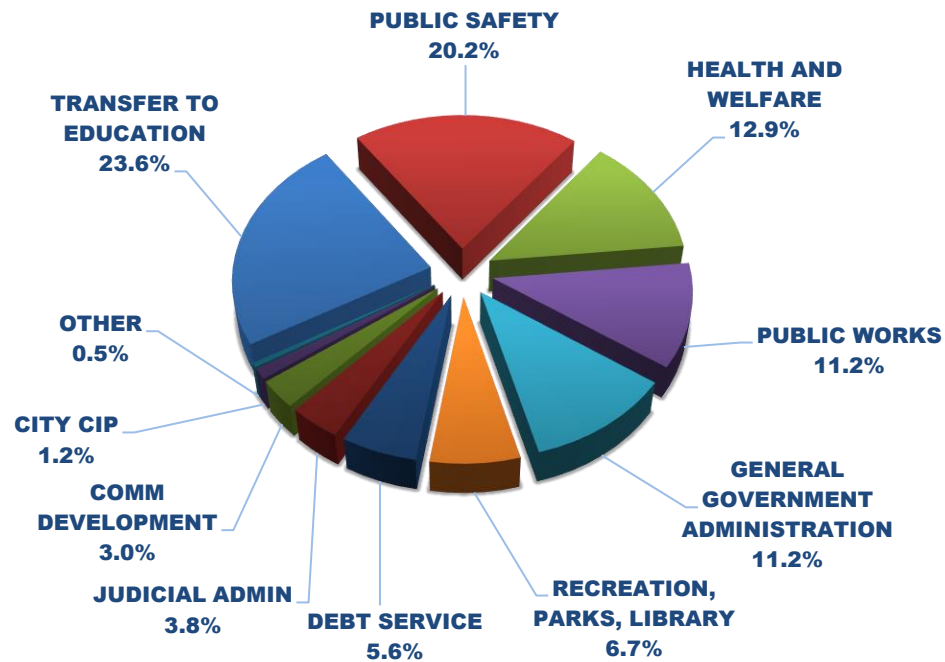
TRANSFER TO THE EDUCATION FUND	\$ 11,989,100
PUBLIC SAFETY	10,245,809
HEALTH AND WELFARE	6,580,135
PUBLIC WORKS	5,717,460
GENERAL GOVERNMENT ADMINISTRATION	5,688,836
RECREATION, PARKS, LIBRARY, CULTURAL	3,409,508
TRANSFER TO THE DEBT SERVICE SINKING FUND	2,868,227
JUDICIAL ADMINISTRATION	1,945,901
COMMUNITY DEVELOPMENT	1,541,446
TRANSFER TO THE CITY CIP FUND	591,050
TRANSFER TO THE SCHOOL CIP FUND	150,000
TRANSFER TO THE GOLF FUND	50,000
TRANSFER TO THE PARKING FUND	39,528
EDUCATIONAL AGENCIES	8,000
TOTAL GENERAL FUND EXPENDITURES	\$ 50,825,000

FY 2016 GENERAL FUND EXPENDITURES

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	\$ VARIANCE	% of FY2016 Budget
TRANSFER TO EDUCATION	\$ 11,098,000	\$ 11,714,100	\$ 11,989,100	\$ 275,000	23.6%
PUBLIC SAFETY	9,123,605	9,360,317	10,245,809	885,492	20.2%
HEALTH AND WELFARE	6,063,427	6,121,471	6,580,135	458,664	12.9%
PUBLIC WORKS	5,360,060	5,598,838	5,717,460	118,622	11.2%
GENERAL GOVERNMENT ADMIN	4,612,314	5,092,027	5,688,836	596,809	11.2%
RECREATION, PARKS, LIBRARY	3,087,374	3,380,629	3,409,508	28,879	6.7%
DEBT SERVICE	2,400,000	2,563,227	2,868,227	305,000	5.6%
JUDICIAL ADMINISTRATION	1,741,002	1,942,260	1,945,901	3,641	3.8%
TRANSFER TO CITY CIP FUND	3,052,170	674,647	591,050	(83,597)	1.2%
COMMUNITY DEVELOPMENT	1,498,061	1,504,056	1,541,446	37,390	3.0%
TRANSFER TO THE SCHOOL CIP FUND	650,000	150,000	150,000	-	0.3%
TRANSFER TO THE GOLF FUND	-	-	50,000	50,000	0.1%
TRANSFER TO PARKING FUND	224,400	39,528	39,528	-	0.1%
EDUCATION AGENCY CONTRIBUTIONS	5,000	5,000	8,000	3,000	0.0%
TOTAL GENERAL FUND EXPENDITURES	\$ 48,915,413	\$ 48,146,100	\$ 50,825,000	\$ 2,678,900	100.0%



FY 2016 GENERAL FUND EXPENDITURES



FY 2016 GENERAL FUND EXPENDITURES		
TRANSFER TO EDUCATION	\$	11,989,100
PUBLIC SAFETY		10,245,809
HEALTH AND WELFARE		6,580,135
PUBLIC WORKS		5,717,460
GENERAL GOVERNMENT ADMINISTRATION		5,688,836
RECREATION, PARKS, LIBRARY		3,409,508
DEBT SERVICE		2,868,227
JUDICIAL ADMIN		1,945,901
COMM DEVELOPMENT		1,541,446
CITY CIP		591,050
OTHER		247,528
TOTAL EXPENDITURES	\$	50,825,000

OTHER		
TRANSFER TO SCHOOL CIP FUND	\$	150,000
TRANSFER TO THE GOLF FUND	\$	50,000
TRANSFER TO PARKING FUND		39,528
CONTRIBUTION TO EDUCATIONAL AGENCIES		8,000
	\$	247,528

FY 2016 GENERAL FUND EXPENDITURES

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	\$ AMOUNT VS. FY 2015
<u>GENERAL GOVERNMENT ADMINISTRATION</u>				
<u>LEGISLATIVE</u>				
CITY COUNCIL	\$ 93,035	\$ 106,432	\$ 116,432	\$ 10,000
CITY CLERK	16,935	-	-	-
<u>GENERAL ADMINISTRATION</u>				
CITY MANAGER	502,034	536,284	551,470	15,186
HUMAN RESOURCES	285,947	277,953	282,384	4,431
CITY ATTORNEY	264,295	306,553	317,043	10,490
COMMUNICATIONS OFFICE	-	-	91,098	91,098
AUDITOR/CONSULTANTS	52,950	55,000	57,750	2,750
CITY MEMBERSHIPS	27,259	27,259	27,292	33
<u>FINANCIAL ADMINISTRATION</u>				
FINANCIAL ADMINISTRATION	921,804	1,045,722	1,176,730	131,008
ASSESSOR AND EQUALIZATION BOARD	265,205	290,859	321,422	30,563
COMMISSIONER OF REVENUE	269,081	282,576	288,368	5,792
CITY TREASURER	349,358	364,966	373,224	8,258
INFORMATION TECHNOLOGY	987,829	912,447	1,173,902	261,455
RISK MANAGEMENT	458,429	760,000	756,000	(4,000)
<u>BOARD OF ELECTIONS</u>				
ELECTORAL BOARD AND REGISTRAR	118,153	125,976	155,721	29,745
TOTAL GENERAL GOV'T ADMIN	\$ 4,612,314	\$ 5,092,027	\$ 5,688,836	\$ 596,809
<u>JUDICIAL ADMINISTRATION</u>				
CIRCUIT COURT	\$ 136,258	\$ 148,052	\$ 153,051	\$ 4,999
GENERAL DISTRICT COURT	7,226	10,400	10,800	400
MAGISTRATE	1,915	2,000	2,000	-
JUVENILE/DOMESTIC COURT	60,592	78,277	78,342	65
CLERK OF CIRCUIT COURT	409,377	430,069	453,219	23,150
SHERIFF	495,752	584,959	570,857	(14,102)
VICTIM WITNESS GRANT	66,400	68,806	71,519	2,713
COMMONWEALTH ATTORNEY	563,482	619,697	606,113	(13,584)
TOTAL JUDICIAL ADMINISTRATION	\$ 1,741,002	\$ 1,942,260	\$ 1,945,901	\$ 3,641

FY 2016 GENERAL FUND EXPENDITURES

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	\$ AMOUNT VS. FY 2015
<u>PUBLIC SAFETY</u>				
<u>LAW ENFORCEMENT</u>				
POLICE DEPARTMENT	\$ 4,613,317	\$ 4,741,164	\$ 4,794,939	\$ 53,775
E-911 CENTER	728,096	800,888	864,365	63,477
<u>EMERGENCY SERVICES</u>				
FIRE DEPARTMENT	2,333,962	2,315,047	2,398,317	83,270
COMMUNITY PUBLIC SAFETY	105,869	75,000	95,000	20,000
<u>CORRECTIONS AND DETENTION</u>				
JUVENILE DETENTION HOME	189,052	107,502	111,291	3,789
JAIL	700,000	800,000	1,400,000	600,000
OFFICE ON YOUTH	111,326	121,000	133,500	12,500
<u>INSPECTION</u>				
BUILDING INSPECTION	295,134	329,216	388,197	58,981
<u>OTHER PROTECTION</u>				
ANIMAL CONTROL	46,689	70,000	60,000	(10,000)
MEDICAL EXAMINER	160	500	200	(300)
TOTAL PUBLIC SAFETY	\$ 9,123,605	\$ 9,360,317	\$ 10,245,809	\$ 885,492
<u>PUBLIC WORKS</u>				
ENGINEERING	\$ 313,147	\$ 364,462	\$ 365,276	\$ 814
ADMINISTRATION	276,138	271,025	276,884	5,859
HIGHWAYS, STREETS, SIDEWALKS	2,775,390	2,944,618	3,050,801	106,183
TRAFFIC ENGINEERING	135,680	142,384	142,430	46
TRAFFIC SIGNALS/ELECTRONICS	126,704	126,324	133,777	7,453
BUILDING MAINTENANCE	1,305,486	1,317,154	1,292,062	(25,092)
EQUIPMENT MAINTENANCE	427,515	432,871	456,230	23,359
TOTAL PUBLIC WORKS	\$ 5,360,060	\$ 5,598,838	\$ 5,717,460	\$ 118,622

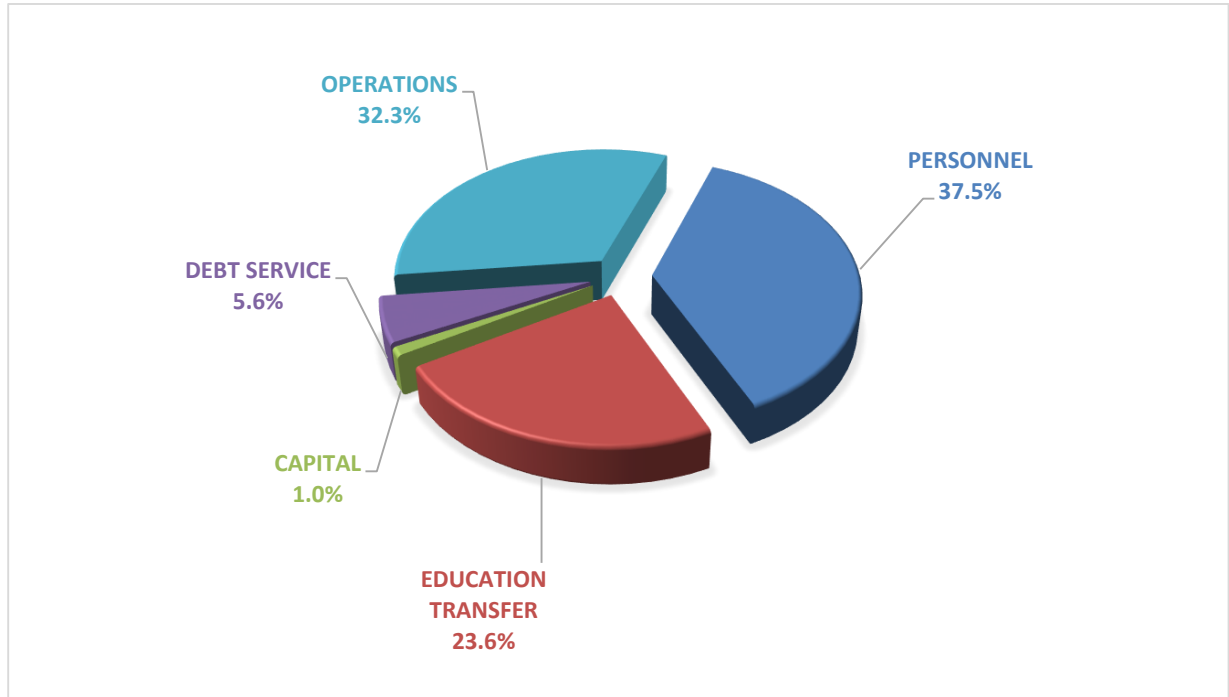
FY 2016 GENERAL FUND EXPENDITURES

HEALTH AND WELFARE		FY 2014 ACTUALS		FY 2015 BUDGET		FY 2016 BUDGET		\$ AMOUNT VS. FY 2015
HEALTH								
PUBLIC HEALTH SERVICES	\$	255,342	\$	281,884	\$	275,847	\$	(6,037)
MENTAL HEALTH AND MENTAL RETARDATION								
VALLEY COMM SERVICES BOARD		92,060		120,559		126,587		6,028
SOCIAL SERVICES								
COMM POLICY MNGMT TEAM (CSA)		2,569,371		2,350,000		2,600,000		250,000
DEPARTMENT OF SOCIAL SERVICES		2,878,452		3,054,435		3,283,108		228,673
TAX RELIEF -ELDERLY/DISABLED/VETERANS		183,512		230,000		210,000		(20,000)
COMMUNITY WELFARE ASSISTANCE		84,690		84,593		84,593		-
TOTAL HEALTH AND WELFARE	\$	6,063,427	\$	6,121,471	\$	6,580,135	\$	458,664
EDUCATIONAL								
BLUE RIDGE COMMUNITY COLLEGE	\$	5,000	\$	5,000	\$	5,000	\$	-
VALLEY ALLIANCE FOR EDUCATION		-		-		3,000		3,000
TOTAL EDUCATIONAL AGENCIES	\$	5,000	\$	5,000	\$	8,000	\$	3,000
PARKS, RECREATION, LIBRARY, CULTURAL								
RECREATION ADMINISTRATION	\$	925,550	\$	1,050,561	\$	1,024,458	\$	(26,103)
HORTICULTURE		128,510		129,670		137,598		7,928
COMMUNITY RECREATION ASSISTANCE		20,000		20,000		20,000		-
PARK MAINTENANCE		969,980		1,070,223		1,044,969		(25,254)
CULTURAL ENRICHMENT								
CULTURAL CONTRIBUTIONS		14,999		14,999		14,999		-
LIBRARY								
LIBRARY		1,028,335		1,095,176		1,167,484		72,308
TOTAL PARKS, RECR, LIBRARY	\$	3,087,374	\$	3,380,629	\$	3,409,508	\$	28,879

FY 2016 GENERAL FUND EXPENDITURES

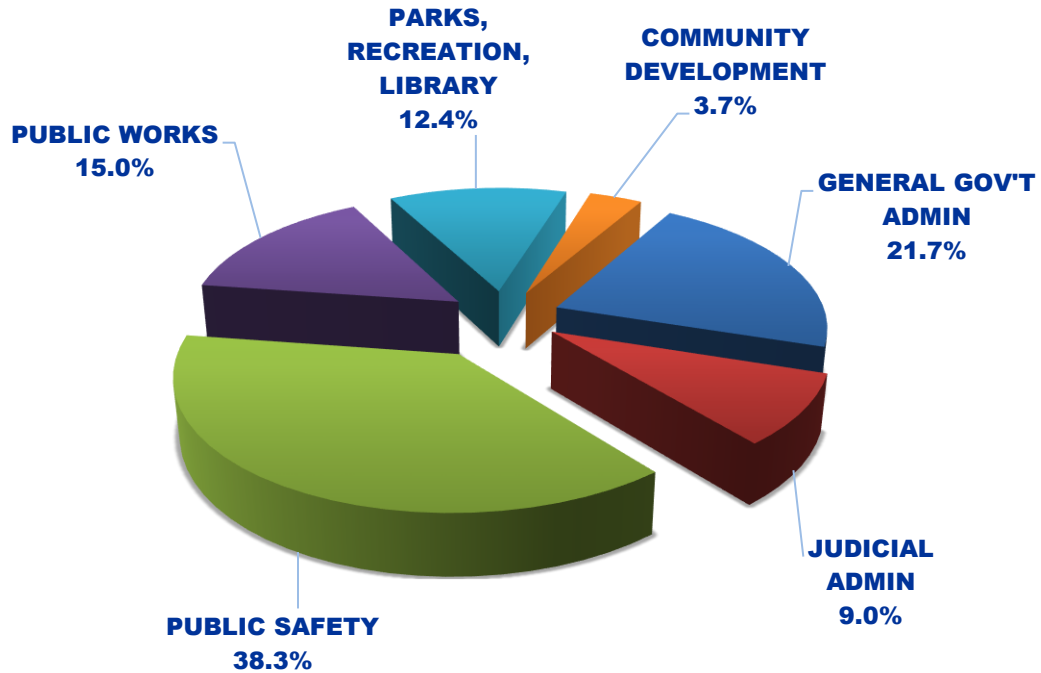
	FY 2014		FY 2015		FY 2016		\$ AMOUNT
	ACTUALS		BUDGET		BUDGET		VS. FY 2015
COMMUNITY DEVELOPMENT							
PLANNING AND DEVELOPMENT	\$	227,361	\$	280,415	\$	311,120	\$ 30,705
COMM DEVELOPMENT ASSISTANCE		289,350		284,040		294,130	10,090
ECONOMIC DEVELOPMENT		555,647		530,096		514,727	(15,369)
TOURISM OFFICE		316,524		296,044		306,745	10,701
STAUNTON WELCOME CENTER		49,179		50,461		51,724	1,263
TROLLEY		60,000		63,000		63,000	-
TOTAL COMMUNITY DEVELOPMENT	\$	1,498,061	\$	1,504,056	\$	1,541,446	\$ 37,390
TRANSFERS TO OTHER FUNDS							
TRANSFER TO EDUCATION FUND	\$	11,098,000	\$	11,714,100	\$	11,989,100	\$ 275,000
TRANSFER TO PARKING FUND		224,400		39,528		39,528	-
TRANSFER TO THE GOLF FUND		-		-		50,000	50,000
TRANSFER TO CIP FUND		3,052,170		674,647		591,050	(83,597)
TRANSFER TO DEBT SINKING FUND		2,400,000		2,563,227		2,868,227	305,000
TRANSFER TO SCHOOL CIP FUND		650,000		150,000		150,000	-
TOTAL TRANSFERS	\$	17,424,570	\$	15,141,502	\$	15,687,905	\$ 546,403
FIXED AND OTHER CHARGES							
AID TO THE COMMONWEALTH	\$	-	\$	-	\$	-	\$ -
TOTAL FIXED AND OTHER CHARGES	\$	-	\$	-	\$	-	\$ -
TOTAL GENERAL FUND	\$	48,915,413	\$	48,146,100	\$	50,825,000	\$ 2,678,900

FY2016 GENERAL FUND BUDGET BY CATEGORY



EXPENDITURE CATEGORY	PERSONNEL	OPERATIONS	CAPITAL	TOTAL
EDUCATION FUND TRANSFER	\$ -	11,989,100	\$ -	\$ 11,989,100
PUBLIC SAFETY	7,282,560	2,879,749	83,500	10,245,809
HEALTH AND WELFARE		6,580,135		6,580,135
PUBLIC WORKS	2,863,310	2,623,150	231,000	5,717,460
GENERAL GOV'T ADMINISTRATION	4,127,269	1,475,067	86,500	5,688,836
PARKS, RECREATION, LIBRARY	2,353,164	925,344	131,000	3,409,508
TRANSFER TO DEBT SERVICE FUND		2,868,227		2,868,227
JUDICIAL ADMINISTRATION	1,711,097	234,804		1,945,901
COMMUNITY DEVELOPMENT	698,947	842,499		1,541,446
TRANSFER TO CIP FUND		591,050		591,050
TRANSFER TO THE GOLF FUND		50,000		50,000
PARKING FUND TRANSFER		39,528		39,528
TRANSFER TO SCHOOL CIP FUND		150,000		150,000
EDUCATIONAL AGENCIES		8,000		8,000
TOTALS	\$ 19,036,347	\$ 31,256,653	\$ 532,000	\$ 50,825,000

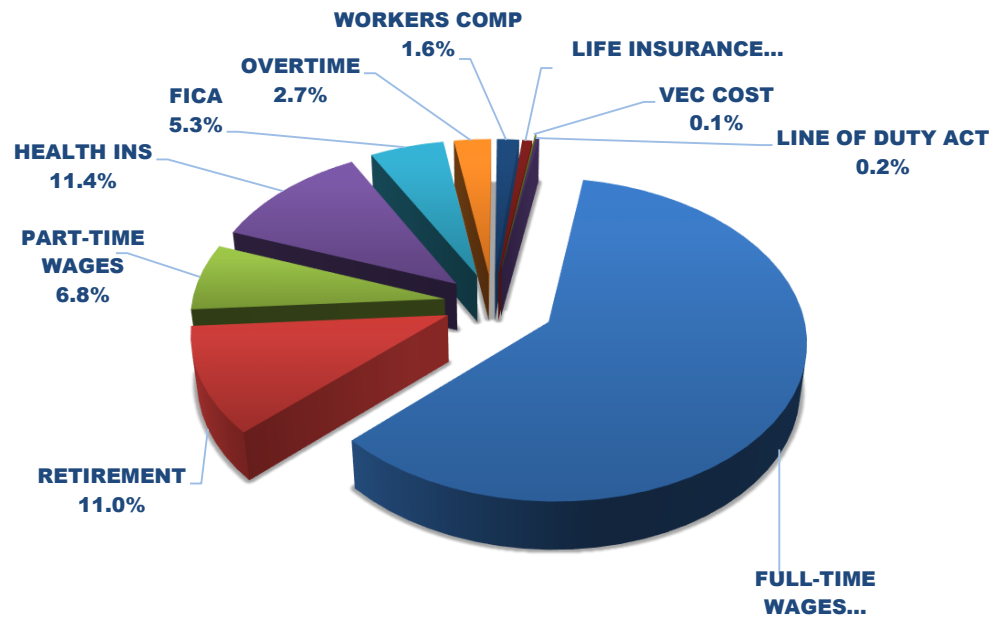
FY2016 GENERAL FUND PERSONNEL BY JOB FUNCTION



FY 2016 GENERAL FUND BUDGET	TOTAL PERSONNEL COST	FULL-TIME APPROVED POSITIONS	PART-TIME POSITIONS
GENERAL GOV'T ADMIN	\$ 4,127,269	35	2
JUDICIAL ADMIN	1,711,097	22	3
PUBLIC SAFETY	7,282,560	103	25
PUBLIC WORKS	2,863,310	40	12
PARKS, RECREATION, LIBRARY	2,353,164	24	49
COMMUNITY DEVELOPMENT	698,947	7	4
TOTAL PERSONNEL COST	\$ 19,036,347	231	95

NEW POSITIONS:	POSITION TITLE	# POSITIONS	COST
BUILDING INSPECTION	BUILDING INSPECTOR	1	\$ 58,902
FIRE DEPARTMENT - 1/2 YEAR	FIREFIGHTERS	3	82,610
SHERIFF - 1/2 YEAR	DEPUTY SHERIFF	1	29,043
		5	\$ 170,555

FY 2016 GENERAL FUND PERSONNEL COST



GENERAL FUND	FY 2015	FY 2016	VARIANCE
FULL-TIME WAGES	\$ 10,907,037	\$ 11,457,282	\$ 550,245
RETIREMENT	1,946,653	2,087,394	140,741
PART-TIME WAGES	1,253,772	1,298,590	44,818
HEALTH INS	2,311,126	2,173,865	(137,261)
FICA	961,985	1,013,015	51,030
OVERTIME	449,500	506,625	57,125
WORKERS COMP/DISABILITY	275,000	302,000	27,000
LIFE INSURANCE	135,249	136,761	1,512
VEC COST	29,358	15,315	(14,043)
LINE OF DUTY ACT	42,500	45,500	3,000
TOTAL	\$ 18,312,180	\$ 19,036,347	\$ 724,167

3% PAY INCREASE JULY 1, 2015, FOR ALL EMPLOYEES

VRS RETIREMENT RATE:	17.94%
VRS LIFE INSURANCE RATE:	1.19%
SOCIAL SECURITY RATE:	7.65%
HEALTH INSURANCE PREMIUM INCREASE:	16% ESTIMATE
VEC RATE PER EMPLOYEE:	\$40

GENERAL GOVERNMENT ADMINISTRATION

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 5,092,027	\$ 5,688,836	\$ 596,809	11.7%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% CHANGE
LEGISLATIVE				
CITY COUNCIL	\$ 93,035	\$ 106,432	\$ 116,432	9.4%
CITY CLERK	16,935	-	-	0.0%
GENERAL ADMINISTRATION				
CITY MANAGER	502,034	536,284	551,470	2.8%
HUMAN RESOURCES	285,947	277,953	282,384	1.6%
CITY ATTORNEY	264,295	306,553	317,043	3.4%
COMMUNICATIONS	-	-	91,098	N/A
AUDITOR/CONSULTANT	52,950	55,000	57,750	5.0%
CITY MEMBERSHIPS	27,259	27,259	27,292	0.1%
FINANCE ADMINISTRATION	921,804	1,045,722	1,176,730	12.5%
ASSESSOR AND EQUALIZATION BOARD	265,205	290,859	321,422	10.5%
COMMISSIONER OF REVENUE	269,081	282,576	288,368	2.0%
CITY TREASURER	349,358	364,966	373,224	2.3%
INFORMATION TECHNOLOGY	987,829	912,447	1,173,902	28.7%
RISK MANAGEMENT	458,429	760,000	756,000	-0.5%
BOARD OF ELECTIONS				
ELECTORAL BOARD AND REGISTRAR	118,153	125,976	155,721	23.6%
TOTAL GENERAL GOV'T ADMINISTRATION	\$ 4,612,314	\$ 5,092,027	\$ 5,688,836	11.7%

	Personnel	Operations	Capital	Total
FY 2016	4,127,269	1,475,067	86,500	5,688,836
FY 2015	3,817,418	1,224,609	50,000	5,092,027
Variance	309,851	250,458	36,500	596,809

PERSONNEL AND BENEFITS

\$ 309,851 NET INCREASE IN WAGES AND BENEFITS
35 FULL-TIME POSITIONS / 2 PART-TIME POSITIONS
NO NEW POSITIONS
\$162,725 - COST FOR HIRING THREE POSITIONS IN FY2015 AT MID YEAR & LAST QUARTER

GENERAL GOVERNMENT ADMINISTRATION

OPERATIONAL EXPENSES

\$	119,705	LOCAL GOVERNMENT LIABILITY
\$	74,650	AUTO LIABILITY INSURANCE
\$	70,645	FIRE & MULTI-PERIL INSURANCE
\$	32,000	SELF-INSURANCE COLLISION
\$	16,000	RESERVE OFFICERS INSURANCE
\$	293,700	ANNUAL SOFTWARE LICENSE FEES
\$	232,750	PROFESSIONAL SERVICES- AUDITORS, LEGAL SERVICES, FINANCIAL, CITY CODE UPDATES
\$	100,000	CITY WEBSITE RE-DESIGN-NEW PROJECT FOR FY2016
\$	69,800	TRAINING, PHYSICAL FITNESS, MEDICAL EXAMS/WELLNESS PROGRAM
\$	114,580	MAINTENANCE AGREEMENTS ON TECHNOLOGY EQUIPMENT/SPECIAL EQUIPMENT
\$	45,500	FORMS FOR CHECKS, TAX TICKETS, ASSESSMENT NOTICES, CIGARETTE TAX STAMPS
\$	51,800	NON-CAPITAL EQUIPMENT- COMPUTER REPLACEMENTS
\$	42,025	POSTAGE/ COPY PAPER
\$	39,030	TELEPHONE /DATA NETWORK LINES
\$	18,690	DUES & SUBSCRIPTIONS TO PROFESSIONAL ORGANIZATIONS/MEMBERSHIPS
\$	13,060	ADVERTISING
\$	45,100	COLLECTION FEES FOR DEBIT/CREDIT CARD FEES/ DELINQUENT COLLECTION FEES
\$	40,000	CITY COUNCIL SPECIAL EXPENSES
\$	19,965	GAS & OIL, VEHICLE MAINTENANCE
<u>CONTRIBUTIONS TO OUTSIDE AGENCIES / MEMBERSHIPS:</u>		
\$	14,280	VIRGINIA 1ST CITIES
\$	10,220	VIRGINIA MUNICIPAL LEAGUE
\$	1,500	VIRGINIA INSTITUTE OF GOVERNMENT
\$	1,292	CHAMBER OF COMMERCE

\$	1,466,292	SUMMARY TOTAL OF OPERATIONS
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CAPITAL EQUIPMENT

\$	86,500	COMPUTER NETWORK SERVERS/ INFRASTRUCTURE
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JUDICIAL ADMINISTRATION

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 1,942,260	\$ 1,945,901	\$ 3,641	0.2%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
CIRCUIT COURT	\$ 136,258	\$ 148,052	\$ 153,051	3.4%
GENERAL DISTRICT COURT	\$ 7,226	\$ 10,400	\$ 10,800	3.8%
MAGISTRATE	\$ 1,915	\$ 2,000	\$ 2,000	0.0%
JUVENILE/DOMESTIC RELATIONS COURT	\$ 60,592	\$ 78,277	\$ 78,342	0.1%
CLERK OF CIRCUIT COURT	\$ 409,377	\$ 430,069	\$ 453,219	5.4%
SHERIFF	\$ 495,752	\$ 584,959	\$ 570,857	-2.4%
VICTIM WITNESS GRANT	\$ 66,400	\$ 68,806	\$ 71,519	3.9%
COMMONWEALTH ATTORNEY	\$ 563,482	\$ 619,697	\$ 606,113	-2.2%
TOTAL JUDICIAL ADMINISTRATION	\$ 1,741,002	\$ 1,942,260	\$ 1,945,901	0.2%

	Personnel	Operations	Capital	Total
FY 2016	1,711,097	234,804		1,945,901
FY 2015	1,686,533	255,727	-	1,942,260
Variance	24,564	(20,923)	-	3,641

PERSONNEL AND BENEFITS

\$ 24,564 NET INCREASE IN WAGES AND BENEFITS
22 FULL-TIME POSITIONS / 3 PART-TIME POSITIONS
\$29,043 -ONE NEW DEPUTY SHERIFF POSITION- HIRE JANUARY 1, 2016

OPERATIONAL EXPENSES

\$ 62,592	RENTAL OF PROPERTY - J&D COURT
\$ 27,250	OFFICE SUPPLIES FOR COURTS
\$ 11,150	JUROR & WITNESS FEES, AND JURY COMMISSIONERS
\$ 18,000	SHERIFF - COURTROOM SECURITY MATERIALS
\$ 14,400	TELEPHONE
\$ 16,500	TRAINING FOR SHERIFFS-POLICE ACADEMY, JUDGE, COURT CLERKS
\$ 26,008	GAS & OIL, TIRES, MAINTENANCE ON VEHICLES, RADIO MAINTENANCE
\$ 11,800	MAINTENANCE AGREEMENTS ON OFFICE EQUIPMENT
\$ 4,000	CLERK OF CIRCUIT COURT - RECORD BOOKS/DOCUMENT STORAGE/ MANAGEMENT
\$ 7,000	DOMESTIC VIOLENCE VICTIM WITNESS COORDINATOR SHARE WITH AUGUSTA COUNTY
\$ 7,550	DUES & SUBSCRIPTIONS
\$ 6,650	PROFESSIONAL FEES - COURT AUDIT FEES, LEGAL SERVICES
\$ 15,600	POSTAGE
\$ 2,700	SPECIAL EXPENSES
\$ 1,150	JURY COMMISSIONERS
\$ 232,350	SUMMARY TOTAL OF OPERATIONS

PUBLIC SAFETY

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 9,360,317	\$ 10,245,809	\$ 885,492	9.5%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
LAW ENFORCEMENT				
POLICE DEPARTMENT	\$ 4,613,317	\$ 4,741,164	\$ 4,794,939	1.1%
E-911 CENTER	\$ 728,096	\$ 800,888	\$ 864,365	7.9%
EMERGENCY SERVICES				
FIRE DEPARTMENT	2,333,962	2,315,047	2,398,317	3.6%
COMMUNITY PUBLIC SAFETY	105,869	75,000	95,000	26.7%
CORRECTIONS AND DETENTION				
JUVENILE DETENTION HOME	189,052	107,502	111,291	3.5%
MIDDLE RIVER REGIONAL JAIL	700,000	800,000	1,400,000	75.0%
OFFICE ON YOUTH	111,326	121,000	133,500	10.3%
BUILDING INSPECTION	295,134	329,216	388,197	17.9%
OTHER PROTECTION				
ANIMAL CONTROL	46,689	70,000	60,000	-14.3%
MEDICAL EXAMINER	160	500	200	-60.0%
TOTAL PUBLIC SAFETY	\$ 9,123,605	\$ 9,360,317	\$ 10,245,809	9.5%

	Personnel	Operations	Capital	Total
FY 2016	7,282,560	2,879,749	83,500	10,245,809
FY 2015	7,041,415	2,216,602	102,300	9,360,317
Variance	241,145	663,147	(18,800)	885,492

POLICE DEPARTMENT	2014	2013
CALLS FOR SERVICE	16,984	18,542
AVERAGE RESPONSE TIME	4:58 MINUTES	5:24 MINUTES
ARRESTS	2,393	2,362
TRAFFIC COLLISIONS INVESTIGATED	685	616
TRAFFIC SUMMONS ISSUED	3,742	3,776
CRIMINAL INVESTIGATIONS CONDUCTED	1,553	1,394

FIRE DEPARTMENT	2014	2013
FIRE CALLS	1,728	1,435
EMS CALLS	2,110	2,153
AVERAGE RESPONSE TIME	5:02 MINUTES	5:36 MINUTES

PUBLIC SAFETY

PERSONNEL AND BENEFITS

\$ 241,145 NET INCREASE IN WAGES AND BENEFITS
 103 FULL-TIME POSITIONS / 25 PART-TIME POSITIONS
 \$82,610 -THREE NEW FIREFIGHTER POSITIONS PROPOSED-HIRE JANUARY 1, 2016
 \$58,902 - ONE NEW BUILDING INSPECTOR POSITION - HIRE JULY 1, 2015
 \$32,295 INCREASE IN OVERTIME COSTS FOR POLICE AND E911 DISPATCHERS

OPERATIONS

\$ 1,400,000 JAIL OPERATIONS -\$600,000 INCREASE -FUNDING FROM BUY-IN FROM HARRISONBURG/ROCKINGHAM EFFECTIVE JULY 1, 2015
 \$ 305,700 GAS & OIL, TIRES, VEHICLE MAINTENANCE
 \$ 111,291 JUVENILE DETENTION HOME -\$3,789 INCREASE
 \$ 133,500 OFFICE ON YOUTH CONTRACT WITH WAYNESBORO
 \$ 116,650 MATERIALS & SUPPLIES FOR POLICE, FIRE, AND EMERGENCY MEDICAL SUPPLIES
 \$ 188,000 TRAINING/PHYSICAL FITNESS FOR POLICE/ DISPATCHERS & FIRE - POLICE ACADEMY DUES
 \$ 99,000 UNIFORMS FOR POLICE/FIRE/ DISPATCH
 \$ 60,000 CARE OF ANIMALS - REGIONAL ANIMAL SHELTER - \$10,000 DECREASE
 \$ 67,615 TELEPHONE AND DISPATCH TELEPHONE SERVICES
 \$ 75,000 STATE FIRE PROGRAMS FUND FUNDED BY STATE GRANT
 \$ 61,954 CONTRACT MAINTENANCE AGREEMENT FOR E-911 DISPATCH EQUIPMENT
 \$ 133,745 MAINTENANCE /REPAIR RADIOS AND OTHER EQUIPMENT
 \$ 26,400 PROFESSIONAL SERVICES- AUGUSTA MEDICAL SECURITY, EVALUATIONS, MEDICAL DOCTOR LICENSE FOR FIRE DEPARTMENT EMS SERVICES
 \$ 42,115 OFFICE SUPPLIES, PRINTING TICKETS, PHOTOCOPY, POSTAGE, DUES
 \$ 20,000 STATE EMS FOUR FOR LIFE PROGRAM FUNDED BY STATE GRANT
 \$ 11,500 AUXILIARY POLICE OFFICERS & FIREFIGHTERS
 \$ 2,852,470 SUMMARY TOTAL OF OPERATIONS

CAPITAL

\$ 58,000 TWO POLICE VEHICLE REPLACEMENTS
 \$ 15,500 COMPUTER SERVER FOR E911 SYSTEMS
 \$ 10,000 SAW FIRING RANGE IMPROVEMENTS
 \$ 83,500 TOTAL CAPITAL

MIDDLE RIVER REGIONAL JAIL AUTHORITY COSTS

HARRISONBURG AND ROCKINGHAM BUY-IN - JULY 1, 2015

\$ 13,922,852 TOTAL MIDDLE RIVER REGIONAL JAIL BUDGET
 \$ 6,132,941 TOTAL MEMBER LOCALITY CONTRIBUTIONS
 \$ 1,397,533 STAUNTON SHARE FOR FY2016 - 19.9%

MRRJA FUNDING	GENERAL FUND	CIP RESERVE	TOTAL FUNDING	CITY % SHARE
FY 2016 BUDGET	\$ 1,400,000	\$ -	\$ 1,400,000	19.90%
FY 2015 BUDGET	\$ 800,000	\$ 768,298	\$ 1,568,298	32.50%
FY 2014 BUDGET	\$ 700,000	\$ 844,171	\$ 1,544,171	32.00%
FY 2013 BUDGET	\$ 525,000	\$ 1,019,171	\$ 1,544,171	32.00%
FY 2012 BUDGET	\$ 525,000	\$ 779,269	\$ 1,304,269	30.30%

PUBLIC WORKS

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 5,598,838	\$ 5,717,460	\$ 118,622	2.1%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
ENGINEERING	\$ 313,147	\$ 364,462	\$ 365,276	0.2%
ADMINISTRATION	\$ 276,138	\$ 271,025	\$ 276,884	2.2%
HIGHWAYS, STREETS, SIDEWALKS	\$ 2,775,390	\$ 2,944,618	\$ 3,050,801	3.6%
TRAFFIC ENGINEERING	\$ 135,680	\$ 142,384	\$ 142,430	0.0%
TRAFFIC SIGNALS/ELECTRONICS	\$ 126,704	\$ 126,324	\$ 133,777	5.9%
BUILDING MAINTENANCE	\$ 1,305,486	\$ 1,317,154	\$ 1,292,062	-1.9%
EQUIPMENT MAINTENANCE	\$ 427,515	\$ 432,871	\$ 456,230	5.4%
TOTAL PUBLIC WORKS	\$ 5,360,060	\$ 5,598,838	\$ 5,717,460	2.1%

	Personnel	Operations	Capital	Total
FY 2016	2,863,310	2,623,150	231,000	5,717,460
FY 2015	2,759,363	2,695,475	144,000	5,598,838
Variance	103,947	(72,325)	87,000	118,622

LANE MILES OF STREETS 298.7 MILES
TRAFFIC SIGNALS AND FLASHERS 65

PERSONNEL AND BENEFITS

\$ 103,947 NET INCREASE IN WAGES AND BENEFITS
\$10,000 INCREASE IN OVERTIME WAGES

HIGHWAYS, STREETS, SIDEWALKS, MAJOR OPERATIONAL EXPENDITURES

\$ 1,000,000	STREET PAVING
\$ 290,000	ELECTRIC-STREET LIGHTS
\$ 72,800	STREET MAINTENANCE MATERIALS, REPAIRS TO STREETS, GUARDRAILS, BRIDGES
\$ 186,950	GAS & OIL , TIRES, MAINTENANCE & REPAIR OF VEHICLES
\$ 108,000	SNOW REMOVAL SUPPLIES-SALT, CHAINS
\$ 32,000	MAINTENANCE OF SIDEWALKS AND GUARDRAILS
\$ 95,000	TRAFFIC MATERIALS FOR PAINTING STREETS
\$ 36,300	CONTRACT AGREEMENTS-JAIL INMATE CREWS FOR RIGHT OF WAY MAINTENANCE, DISPOSAL SERVICES FOR OILS, PAINTS AT EQUIPMENT MAINTENANCE SHOP, RAILROAD MAINTENANCE
\$ 23,296	ANNUAL SOFTWARE FEES FOR STREET MAINTENANCE REPORTING/VEHICLE DIAGNOSTICS
\$ 19,704	TELEPHONE, OFFICE SUPPLIES, POSTAGE, PHOTOCOPY
\$ 30,700	PROFESSIONAL ENGINEERING SERVICES
\$ 62,450	SMALL TOOLS, UNIFORMS, SAFETY EQUIPMENT, TRAINING, DUES
\$ 1,957,200	SUMMARY TOTAL FOR STREETS

BUILDING MAINTENANCE

\$ 304,000	UTILITIES FOR BUILDINGS - ELECTRIC / NATURAL GAS HEAT
\$ 127,000	CONTRACTS FOR MAINTENANCE OF CITY BUILDINGS- HVAC, ELEVATOR INSPECTIONS, ANNUAL FIRE ALARM INSPECTIONS, FIRE DEPT DOORS AND PLYMOVENT MAINTENANCE, ALARM SYSTEMS
\$ 70,000	\$15,000 RANDALL BUILDING BRICK REPAIRS, \$55,000 CITY HALL ROOF RE-COAT,
\$ 72,800	GENERAL BUILDING MAINTENANCE REPAIRS/SUPPLIES
\$ 35,000	CLEANING SUPPLIES
\$ 22,000	PEST EXTERMINATION/TREATMENT SERVICES FOR CITY BUILDINGS
\$ 630,800	SUMMARY TOTAL FOR BUILDING MAINTENANCE

CAPITAL

\$ 190,000	ONE DUMP TRUCK AND TWO 4X4 TRUCKS W/ SNOW PLOWS
\$ 35,000	SALT SPREADERS (2), SNOW PLOW (1)
\$ 6,000	LIFT FOR VEHICLE MAINTENANCE GARAGE- REPLACE 29 YEAR OLD LIFT

HEALTH AND WELFARE

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 6,121,471	\$ 6,580,135	\$ 458,664	7.5%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
PUBLIC HEALTH SERVICES	\$ 255,342	\$ 281,884	\$ 275,847	-2.1%
VALLEY COMM SERVICES BOARD	92,060	120,559	126,587	5.0%
COMM POLICY MNGMT TEAM (CSA)	2,569,371	2,350,000	2,600,000	10.6%
DEPARTMENT OF SOCIAL SERVICES	2,878,452	3,054,435	3,283,108	7.5%
TAX RELIEF -ELDERLY/DISABLED/VETERANS	183,512	230,000	210,000	-8.7%
COMMUNITY WELFARE ASSISTANCE	84,690	84,593	84,593	0.0%
TOTAL HEALTH AND WELFARE	\$ 6,063,427	\$ 6,121,471	\$ 6,580,135	7.5%

	Personnel	Operations	Capital	Total
FY 2016		6,580,135		6,580,135
FY 2015		6,121,471		6,121,471
Variance	-	458,664	-	458,664

DEPARTMENT OF SOCIAL SERVICES OPERATIONAL EXPENSES

\$ 2,600,000	CSA - FAMILY COMPREHENSIVE SERVICES ACT - \$250,000 DECREASE
\$ 1,050,000	FOSTER CARE - \$340,000 DECREASE
\$ 350,000	SPECIAL NEEDS ADOPTION - \$210,000 DECREASE
\$ 657,108	DEPARTMENT ADMINISTRATIVE EXPENSES, WAGES & BENEFITS - \$40,673 INCREASE
\$ 780,000	ADOPTION SUBSIDY - \$90,000 INCREASE
\$ 240,000	AUXILIARY GRANTS - NO CHANGE
\$ 170,000	VIEW PURCHASED SERVICES - \$30,000 DECREASE
\$ 36,000	GENERAL RELIEF, ADULT SERVICES
\$ 5,883,108	SUMMARY TOTAL FOR DEPARTMENT OF SOCIAL SERVICES

CONTRIBUTIONS TO AGENCIES

\$ 275,847	CONTRIBUTION TO THE HEALTH DEPARTMENT
\$ 126,587	CONTRIBUTION TO VALLEY COMMUNITY SERVICES BOARD
\$ 42,042	CATS - COORDINATED TRANSPORTATION SYSTEM
\$ 20,000	CAPSAW CONTRIBUTION
\$ 16,551	VALLEY PROGRAM FOR AGING SERVICES
\$ 6,000	STAUNTON SENIOR CENTER
\$ 487,027	SUMMARY TOTAL FOR CONTRIBUTIONS TO OUTSIDE AGENCIES

TAX RELIEF EXPENSE

\$ 155,000	REAL ESTATE TAX RELIEF FOR ELDERLY/HANDICAPPED
\$ 55,000	REAL ESTATE TAX RELIEF FOR DISABLED VETERANS
\$ 210,000	TOTAL TAX RELIEF

RECREATION, PARKS, LIBRARY AND CULTURAL

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 3,380,629	\$ 3,409,508	\$ 28,879	0.9%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
RECREATION ADMINISTRATION	\$ 925,550	\$ 1,050,561	\$ 1,024,458	-2.5%
HORTICULTURE	128,510	129,670	137,598	6.1%
COMMUNITY RECREATION CONTRIBUTIONS	20,000	20,000	20,000	0.0%
PARK MAINTENANCE	969,980	1,070,223	1,044,969	-2.4%
CULTURAL CONTRIBUTIONS	14,999	14,999	14,999	0.0%
LIBRARY	1,028,335	1,095,176	1,167,484	6.6%
TOTAL PARKS, RECR, & CULTURAL	\$ 3,087,374	\$ 3,380,629	\$ 3,409,508	0.9%

	Personnel	Operations	Capital	Total
FY 2016	2,353,164	925,344	131,000	3,409,508
FY 2015	2,299,185	932,444	149,000	3,380,629
Variance	53,979	(7,100)	(18,000)	28,879

**482 ACRES OF PARK FACILITIES
9 PARKS**

RECREATION REVENUE - CHARGES FOR SERVICES

\$ 115,000	HEART AFTERSCHOOL PROGRAM
\$ 73,000	SUMMER PLAYGROUND
\$ 30,000	LEAGUE SPORTS FOR ADULTS
\$ 29,780	SWIMMING POOL
\$ 22,000	INSTRUCTIONAL/EDUCATION CLASSES
\$ 10,000	TRIPS AND TOURS
\$ 5,000	RENTAL OF PROPERTY
\$ 25,000	LIBRARY FEES/FINES
\$ 309,780	TOTAL RECREATION FEE REVENUE

PERSONNEL

\$ 53,979	NET INCREASE IN WAGES AND BENEFITS
	24 FULL-TIME POSITIONS / 49 PART-TIME POSITIONS

OPERATIONAL EXPENSES

	CULTURAL CONTRIBUTIONS
\$ 20,000	BOYS AND GIRLS CLUB
\$ 3,333	STONEWALL BRIGADE BAND
\$ 3,333	STAUNTON/AUGUSTA ART CENTER
\$ 3,333	SHENANARTS
\$ 5,000	WOODROW WILSON PRESIDENTIAL LIBRARY
\$ 34,999	TOTAL CONTRIBUTIONS

RECREATION, PARKS, LIBRARY AND CULTURAL

OPERATIONAL EXPENSES

\$	110,795	STATE-AID FOR BOOKS, MEDIA, PERIODICALS
\$	91,750	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES/ PARK MAINTENANCE EQUIPMENT
\$	100,000	CONTRACT MAINTENANCE OF PARKS, RECREATION FACILITIES, REPAIRS
\$	123,500	MATERIALS /SUPPLIES FOR LIBRARY / RECREATION OFFICE
\$	67,900	OFFICE SUPPLIES, POSTAGE, PHOTOCOPY, TELEPHONE
\$	31,800	INSTRUCTIONAL CONTRACT AGREEMENTS, ENTERTAINMENT SERVICES
\$	43,200	ADVERTISEMENT AND PRINTING FOR RECREATION/LIBRARY PUBLICATIONS
\$	36,000	MATERIALS/SUPPLIES-PARKS, PLAYGROUNDS, BALLFIELDS, SMALL TOOLS, EQUIPMENT RENTAL
\$	37,000	UTILITIES - LIBRARY ELECTRIC AND NATURAL GAS HEAT
\$	37,700	CHEMICALS FOR POOL, HORTICULTURE, GROUNDS MAINTENANCE
\$	10,000	RECREATION TRIPS
\$	25,000	CITY BOOKS, MEDIA, PERIODICALS FOR LIBRARY
\$	27,000	TREE/PLANT PURCHASES/ CARE
\$	25,000	RECREATION PROGRAMS/ INSTRUCTION
\$	25,000	REPLACE CHRISTMAS WREATHS FOR DOWNTOWN
\$	21,100	PROFESSIONAL ORGANIZATION DUES, TRAINING LIBRARY / RECREATION STAFF
\$	18,000	SUMMER PLAYGROUND PROGRAM SUPPLIES
\$	18,000	AFTERSCHOOL HEART PROGRAM SUPPLIES
\$	19,000	LIBRARY SOFTWARE LICENSE FEE
\$	16,500	SAFETY EQUIPMENT, UNIFORMS, RENTAL OF EQUIPMENT
\$	12,000	CONTRIBUTIONS TO YOUTH SPORTS PROGRAMS- BASEBALL/ SOFTBALL / FOOTBALL
\$	5,000	DUCK FOOD
\$	901,245	SUMMARY TOTAL OF OPERATIONS

CAPITAL

\$	51,000	DUMP TRUCK
\$	15,000	SPREADER FOR TOPSEEDING & FERTILIZER
\$	7,000	THREE POINT HITCH BLOWER
\$	5,000	THREE POINT HITCH TURF AERATOR
\$	53,000	LIBRARY- RADIO FREQUENCY IDENTIFICATION THEFT SYSTEM FOR BOOKS
\$	131,000	TOTAL CAPITAL

COMMUNITY DEVELOPMENT

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 1,504,056	\$ 1,541,446	\$ 37,390	2.5%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
PLANNING AND DEVELOPMENT	\$ 227,361	\$ 280,415	\$ 311,120	10.9%
COMMUNITY DEVELOPMENT AGENCIES	289,350	284,040	294,130	3.6%
ECONOMIC DEVELOPMENT	555,647	530,096	514,727	-2.9%
TOURISM OFFICE	316,524	296,044	306,745	3.6%
STAUNTON WELCOME CENTER	49,179	50,461	51,724	2.5%
TROLLEY	-	63,000	63,000	N/A
TOTAL COMMUNITY DEVELOPMENT	\$ 1,438,061	\$ 1,504,056	\$ 1,541,446	2.5%

	Personnel	Operations	Capital	Total
FY 2016	698,947	842,499	-	1,541,446
FY 2015	708,266	795,790	-	1,504,056
Variance	(9,319)	46,709	-	37,390

PERSONNEL

\$ (9,319) NET DECREASE IN WAGES AND BENEFITS
7 FULL-TIME POSITIONS / 4 PART-TIME POSITIONS

OPERATIONAL EXPENSES

\$ 105,000	VILLAGES DEVELOPMENT AGREEMENT - REAL ESTATE TAX REHAB ABATEMENT
\$ 117,835	PROFESSIONAL FEES - \$37,835 INCREASE
\$ 17,500	PROFESSIONAL SERVICES FOR HISTORIC DESIGNATION OF MHP
\$ 12,500	PROFESSIONAL SERVICES FOR COMMERCIAL HISTORIC GUIDELINES
\$ 80,000	TOURISM ADVISORY BOARD - 1% TAX FROM LODGING TAX INCREASE IN 2007
\$ 63,000	TROLLEY OPERATIONS
\$ 56,000	ADVERTISING FOR TOURISM AND ECONOMIC DEVELOPMENT
\$ 35,000	DUES, TELEPHONE, OFFICE SUPPLIES, PHOTOCOPY, POSTAGE
\$ 20,000	ENTERPRISE ZONE INCENTIVES - LEVEL FUNDED
\$ 14,250	PRINTING FOR TOURISM BROCHURES / ECONOMIC DEVELOPMENT BROCHURES/MAPS
\$ 16,675	TRAINING /TRAVEL
\$ 9,500	MAINTENANCE OF VEHICLE/EQUIPMENT/PROPERTY
\$ 547,260	SUMMARY TOTAL FOR OPERATIONS

OUTSIDE AGENCY FUNDING:

\$ 148,000	SDDA - \$40,000 PLUS \$108,000 TAX REVENUE
\$ 48,159	SHENANDOAH VALLEY AIRPORT
\$ 25,000	HISTORIC STAUNTON FOUNDATION
\$ 32,881	PLANNING DISTRICT COMMISSION
\$ 20,000	GART -REGIONAL TOURISM PROGRAM
\$ 20,000	STAUNTON CREATIVE COMMUNITY FUND
\$ 294,040	TOTAL COMMUNITY DEVELOPMENT CONTRIBUTIONS TO OUTSIDE AGENCIES

TRANSFERS TO OTHER FUNDS

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 15,141,502	\$ 15,687,905	\$ 546,403	3.6%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
TRANSFER TO THE EDUCATION FUND	\$ 11,098,000	\$ 11,714,100	\$ 11,989,100	2.3%
TRANSFER TO THE DEBT SERVICE SINKING FUND	2,400,000	2,563,227	2,868,227	11.9%
TRANSFER TO THE CIP FUND	3,052,170	674,647	591,050	-12.4%
TRANSFER TO THE SCHOOL CIP FUND	650,000	150,000	150,000	0.0%
TRANSFER TO THE GOLF FUND	-	-	50,000	N/A
TRANSFER TO THE PARKING FUND	224,400	39,528	39,528	0.0%
TOTAL TRANSFERS	\$ 17,424,570	\$ 15,141,502	\$ 15,687,905	3.6%

TRANSFERS TO OTHER FUNDS HIGHLIGHTS:

\$ 11,989,100 TRANSFER TO THE EDUCATION FUND FOR OPERATIONS
\$275,000 ADDITIONAL CASH TRANSFER TO EDUCATION FUND
\$ 150,000 TRANSFER TO SCHOOL CIP FUND FOR MAINTENANCE PROJECTS

\$ 12,139,100 TOTAL FUNDING FOR EDUCATION

\$ 2,868,227 TRANSFER TO THE DEBT SERVICE SINKING FUND FOR GENERAL FUND DEBT PAYMENTS

\$ 591,050 TRANSFER TO CITY CIP FUND

\$ 150,000 STREET IMPROVEMENT PROJECTS FOR INELIGIBLE STREETS
\$ 150,000 FIRE TRUCK RESERVE FOR REPLACEMENTS
\$ 100,000 BRICK SIDEWALK PROJECTS
\$ 100,000 NEW SIDEWALK PROJECTS
\$ 50,000 VDOT STREET CONSTRUCTION MATCH FUNDS
\$ 41,050 BLUE RIDGE COMMUNITY COLLEGE CAPITAL PAYMENT

\$ 591,050 TOTAL CIP TRANSFER

\$ 50,000 TRANSFER TO THE GOLF FUND

TRANSFER NEEDED FOR CASH TO PAY FOR THE DEBT PAYMENT AND OPERATIONAL COST FOR THE GOLF OPERATION. THE PARTICIPATION AND MEMBERSHIP FOR GOLF PLAY HAS DECLINED AND CANNOT SUPPORT THE ANNUAL OPERATIONAL COSTS.

CAPITAL INVESTMENT FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 5,204,647	\$ 2,473,708	\$ (2,730,939)	-52.5%

CIP FUND REVENUE

\$ 591,050	TRANSFER FROM GENERAL FUND REVENUES FY2016
\$ 1,882,658	FY2015 BUDGET AMENDMENT #2 -TRANSFER FROM GENERAL FUND
\$ 2,473,708	TOTAL CIP

CAPITAL PROJECTS

FY2016 BUDGET-

\$ 150,000	INELIGIBLE STREETS-IMPROVEMENT PROJECTS
\$ 150,000	FIRE TRUCK RESERVE FOR REPLACEMENTS
\$ 100,000	BRICK SIDEWALK PROJECTS
\$ 100,000	NEW SIDEWALKS
\$ 50,000	VDOT STREET CONSTRUCTION MATCH FUNDS
\$ 41,050	BLUE RIDGE COMMUNITY COLLEGE CAPITAL FUND
\$ 591,050	CIP PROJECTS FUNDED FROM FY2016 GENERAL FUND BUDGET

FY2015 BUDGET AMENDMENT #2

\$ 500,000	JAIL RESERVE
\$ 475,000	STAUNTON CROSSING RESERVE FUND
\$ 400,000	LEE HIGH SCHOOL PROJECT
\$ 275,000	MHP BATHROOM RENOVATIONS AND ZERO DEPTH WATER PARK
\$ 200,000	STAUNTON CROSSING - DEMOLITION/REMOVAL OF BUILDING #100
\$ (200,000)	TRANSFER CIP RESERVE TO STAUNTON CROSSING FOR DEMOLITION
\$ 100,000	COMPUTER SYSTEM FIREWALL REPLACEMENT
\$ 67,658	VDOT SAFE ROUTE TO SCHOOL GRANT MATCH-BESSIE WELLER SCHOOL
\$ 25,000	REGIONAL ANIMAL SHELTER EXPANSION-ADDITIONAL FUNDS
\$ 25,000	ARCHITECT STUDY FOR PUBLIC SAFETY BUILDING
\$ 15,000	ARCHITECT STUDY FOR SCHOOL MAINTENANCE BUILDING

\$ 1,882,658	CIP PROJECTS FUNDED FROM FY2015 BUDGET AMENDMENT #2
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\$ 2,473,708	TOTAL FY2015 AND FY2016 CIP
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CITY COUNCIL APPROVED THE CIP PLAN FOR FY2015 AND FY2016 PROJECTS JANUARY 22, 2015.

GENERAL GOVERNMENTAL DEBT SERVICE SINKING FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 3,921,288	\$ 3,921,288	\$ -	0.0%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
REVENUES				
TRANSFER FROM THE GENERAL FUND	\$ 2,400,000	\$ 2,563,227	\$ 2,868,227	11.9%
TRANSFER FROM THE SCHOOL CIP FUND	355,000	355,000	50,000	-85.9%
APPROPRIATION PRIOR YEAR RESERVES	1,144,615	1,003,061	1,003,061	0.0%
TOTAL REVENUES	\$ 3,899,615	\$ 3,921,288	\$ 3,921,288	0.0%
EXPENDITURES				
DEBT SERVICE	\$ 3,899,615	\$ 3,921,288	\$ 3,921,288	0.0%
TOTAL EXPENDITURES	\$ 3,899,615	\$ 3,921,288	\$ 3,921,288	0.0%

	PRINCIPAL AMOUNT OUTSTANDING JULY 1, 2015	FY 2016 PRINCIPAL	FY 2016 INTEREST	TOTAL DEBT PAYMENT
GENERAL FUND DEBT SERVICE				
PAYING AGENT FEES	-	-	-	-
1997 A VPSA SHELBURNE SCHOOL	300,000	100,000	13,050	113,050
1997 B VPSA SHELBURNE SCHOOL	726,319	237,022	31,728	268,750
2002 LITERARY LOAN BESSIE WELLER	1,400,000	200,000	56,000	256,000
2005 GO BONDS-SCHOOLS/CITY BUILDINGS	2,783,333	238,021	95,468	333,489
2007 GO REFUNDING -HOTEL	9,170,000	330,000	378,781	708,781
2008 LITERARY LOAN MCSWAIN SCHOOL	5,958,781	375,000	157,500	532,500
2008 LITERARY LOAN WARE SCHOOL	5,958,781	375,000	157,500	532,500
2012 BQ SUNTRUST -WSH	9,229,000	399,000	199,552	598,552
2013 BQ UNION FIRST MARKET -WSH	4,437,000	292,000	114,475	406,475
DEBT RESERVE	-	-	-	171,191
TOTAL DEBT PAYMENTS	\$ 39,963,214	\$ 2,546,043	\$ 1,204,054	\$ 3,921,288

GOLF FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 143,000	\$ 176,000	\$ 33,000	23.1%

GOLF FUND REVENUES	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
CHARGES FOR SERVICES	\$ 127,517	\$ 138,000	\$ 126,000	-8.7%
GENERAL REVENUE	9,011	5,000	-	-100.0%
TRANSFER FROM THE GENERAL FUND	-	-	50,000	0.0%
TOTAL GOLF FUND REVENUES	\$ 136,528	\$ 143,000	\$ 176,000	23.1%

EXPENDITURES

GOLF COURSE	\$ 134,506	\$ 104,068	\$ 133,070	27.9%
RISK MANAGEMENT	2,259.00	2,900	2,500	-13.8%
DEBT SERVICE COST	36,926	36,032	40,430	12.2%
TOTAL GOLF FUND EXPENDITURES	\$ 173,691	\$ 143,000	\$ 176,000	23.1%

	Personnel	Operations	Capital	Debt	Total
FY 2016	89,820	45,750	-	40,430	176,000
FY 2015	87,368	19,600	-	36,032	143,000
Variance	2,452	26,150	-	4,398	33,000

WATER FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 5,261,400	\$ 5,015,000	\$ (246,400)	-4.7%

WATER FUND REVENUES	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
CHARGES FOR WATER SERVICES	\$ 2,597,400	\$ 2,650,000	\$ 2,602,000	-1.8%
BULK WATER SALES-ACSA	887,068	900,000	900,000	0.0%
MISCELLANEOUS	36,618	5,000	1,000	-80.0%
INTEREST ON INVESTMENTS	8,912	10,000	7,271	-27.3%
RENTAL OF REAL PROPERTY	64,787	62,460	65,000	4.1%
APPROPRIATION PRIOR YEAR RESERVES	-	1,225,000	1,000,000	-18.4%
TRANSFERS FROM OTHER FUNDS	-	408,940	439,729	7.5%
TOTAL WATER FUND	\$ 3,594,785	\$ 5,261,400	\$ 5,015,000	-4.7%

EXPENDITURES

RISK MANAGEMENT	90,068	143,500	150,500	4.9%
BILLING & COLLECTIONS	\$ 227,621	\$ 268,168	\$ 290,555	8.3%
WATER PRODUCTION SYSTEM	1,019,666	1,153,700	998,146	-13.5%
WATER DISTRIBUTION	1,240,748	1,638,638	1,275,265	-22.2%
UTILITY TECHNICAL SERVICES	674,505	750,235	1,049,311	39.9%
DEBT SERVICE COSTS	134,841	480,069	478,350	-0.4%
TRANSFERS TO OTHER FUNDS	428,150	827,090	772,873	-6.6%
TOTAL WATER FUND	\$ 3,815,599	\$ 5,261,400	\$ 5,015,000	-4.7%

	Personnel	Operations	Capital	Debt	Total
FY 2016	1,638,558	2,308,092	590,000	478,350	5,015,000
FY 2015	1,562,924	2,634,407	584,000	480,069	5,261,400
Variance	75,634	(326,315)	6,000	(1,719)	(246,400)

PUBLIC SERVICES PROVIDED:

WATER TREATMENT PLANT CAPACITY - 8 MILLION GALLONS/DAY / 4.1 MGD AVERAGE PRODUCTION

9,744 WATER UTILITY CONNECTIONS / 9,336 ACTIVE CUSTOMERS

181.4 MILES OF WATER MAINS

NO WATER RATE INCREASE FOR FY 2016

WATER RATE = \$2.90/HCF OR \$3.88 PER 1,000 GALLONS

PERSONNEL AND BENEFITS

\$ 75,634 NET INCREASE IN WAGES AND BENEFITS
 25 FULL-TIME EMPLOYEES
 \$84,258 NEW ENGINEER POSITION -HIRE JULY 1, 2015

WATER FUND

OPERATIONAL EXPENSES

\$	563,496	DEPRECIATION ON WATER ASSETS
\$	70,000	WATER METER REPLACEMENTS AND REPAIRS
\$	400,000	TRANSFER TO WATER CIP FUND FOR DEBT PAYMENTS ON 2010 VRA BONDS
\$	372,873	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
\$	167,500	UTILITIES - ELECTRIC / NATURAL GAS HEAT
\$	185,500	MAINTENANCE/REPAIR WATER LINES /PUMPS/ FACILITIES
\$	100,500	PROPERTY/LIABILITY/VEHICLE INSURANCE
\$	29,050	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS, TRAINING
\$	55,000	CHEMICALS FOR WATER TREATMENT
\$	43,000	PROFESSIONAL ENGINEERING SERVICES
\$	52,000	GAS & OIL, TIRES, MAINTENANCE OF VEHICLES
\$	41,900	PRINTING & POSTAGE FOR WATER QUALITY REPORT TO CITIZENS AND UTILITY BILLS
\$	110,000	WATER LINE REPAIRS, PUMPS AND METER REPAIRS
\$	13,750	WATERSHED SERVICES -PAYMENT TO U.S. FOREST SERVICE FOR LEASE OF LAND
\$	20,750	ANNUAL SOFTWARE LICENSE FOR UTILITY BILLING
\$	28,000	COLLECTION FEES FOR ONLINE DEBIT/CREDIT CARD FEES
\$	23,950	PRINTING/MAILING FORMS / OFFICE SUPPLIES FOR UTILITY BILLING
\$	9,523	HEADWATERS SOIL AND CONSERVATION DISTRICT FUNDING
\$	7,000	LAB SERVICES
\$	2,293,792	SUMMARY TOTAL OF OPERATIONS

WATER FUND CAPITAL

\$	325,000	HILLTOP TANK - PAINT INTERIOR & EXTERIOR
\$	120,000	TRUCK -REPLACE 2004 SERVICE TRUCK
\$	100,000	WATER LINE -S. LEWIS STREET BETWEEN JOHNSON AND MIDDLEBROOK
\$	45,000	WATER TREATMENT PLANT -COOLING SYSTEM TO REDUCE HUMIDITY AND CORROSION
\$	590,000	TOTAL CAPITAL

DEBT SERVICE

\$	478,350	\$6,764,315 OUTSTANDING DEBT AT JULY 1, 2015
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SEWER FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 5,278,645	\$ 4,275,255	\$ (1,003,390)	-19.0%

SEWER FUND REVENUES	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
CHARGES FOR SEWER SERVICE	\$ 3,962,160	\$ 3,992,500	\$ 3,947,500	-1.1%
INTEREST ON INVESTMENTS	8,305	10,000	5,000	-50.0%
CONTRIBUTED CAPITAL --DEVELOPERS		-	-	0.0%
RECOVERED DEBT SERVICE FROM ACSA	106,515	376,145	322,755	-14.2%
MISCELLANEOUS	14,057	-	-	0.0%
APPROPRIATION PRIOR YEAR RESERVES	-	900,000	-	-100.0%
TOTAL SEWER FUND	\$ 4,091,037	\$ 5,278,645	\$ 4,275,255	-19.0%

EXPENDITURES

RISK MANAGEMENT	\$ 72,142	\$ 113,500	\$ 119,500	5.3%
BILLING & COLLECTIONS	15,685	20,000	20,020	0.1%
SEWER LINES	1,013,520	1,466,626	827,262	-43.6%
SEWAGE TREATMENT	165,067	235,000	235,000	0.0%
PUMP MAINTENANCE	18,596	19,800	29,500	49.0%
MIDDLE RIVER REGIONAL WWTP	1,420,908	1,111,858	962,845	-13.4%
DEBT SERVICE COST	449,643	1,786,739	1,534,159	-14.1%
TRANSFERS TO OTHER FUNDS	567,210	525,122	546,969	4.2%
TOTAL SEWER FUND	\$ 3,722,771	\$ 5,278,645	\$ 4,275,255	-19.0%

	Personnel	Operations	Capital	Debt	Total
FY 2016	263,018	2,428,078	50,000	1,534,159	4,275,255
FY 2015	263,440	2,195,166	1,033,300	1,786,739	5,278,645
Variance	(422)	232,912	(983,300)	(252,580)	(1,003,390)

PUBLIC SERVICES PROVIDED:

(MRRWWTP) MIDDLE RIVER REGIONAL WASTEWATER TREATMENT PLANT CAPACITY - 6.8 MILLION GALLONS PER DAY

CITY OF STAUNTON OWNERSHIP CAPACITY = 4.9 MILLION GALLONS PER DAY

NO RATE INCREASE FOR FY2016

9,283 SEWER UTILITY CONNECTIONS / 8,917 ACTIVE CUSTOMERS

132.84 MILES OF SEWER MAINS

SEWER FUND

PERSONNEL AND BENEFITS

\$ (422) NET DECREASE IN WAGES AND BENEFITS
5 FULL-TIME EMPLOYEES

OPERATIONAL EXPENSES

\$	73,844	DEPRECIATION
\$	962,845	OPERATIONS / LAB/ SLUDGE MANAGEMENT- MRRWWTP
\$	237,907	TRANSFER TO WATER FUND FOR SHARED LABOR SUPPORT SERVICES
\$	141,493	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
\$	235,000	SEWAGE TREATMENT COSTS PAID TO AUGUSTA COUNTY SERVICE AUTHORITY
\$	162,602	TRANSFER TO SEWER CIP FUND FOR DEBT PAYMENTS ON 2010 VRA BOND
\$	300,000	PROFESSIONAL SERVICES - SEWER LINE INSPECTIONS
\$	103,500	PROPERTY / LIABILITY/VEHICLE INSURANCES
\$	103,617	REPAIR PARTS, MATERIALS & SUPPLIES/CHEMICALS
\$	44,000	MAINTENANCE/ REPAIR SEWER LINES/ PUMP STATIONS
\$	29,000	GAS & OIL, TIRES, MAINTENANCE /REPAIRS TO VEHICLES
\$	16,250	SMALL TOOLS, SAFETY EQUIPMENT, UNIFORMS
\$	8,000	ELECTRIC FOR SEWER PUMP STATIONS
\$	10,020	SOFTWARE LICENSE FEES FOR SEWER BILLINGS
\$	2,428,078	SUMMARY TOTAL FOR OPERATIONS

SEWER FUND CAPITAL

\$	50,000	MANHOLE REHABILITATION
\$	50,000	TOTAL CAPITAL

DEBT SERVICE PAYMENTS

FINAL MATURITY

\$	252,581	1994 MRRWWTP PHASE I	FY2016
	456,260	2001 MRRWWTP PHASE II	FY2021
	615,367	2008 MRRWWTP PHASE IIIA	FY2030
	135,615	2008 MRRWWTP PHASE IIIB	FY2031
	46,608	2001 NEW HOPE ROAD SEWER LINE	FY2022
	162,602	2010 SEWER CIP- CENTRAL AVENUE & WEST BEVERLEY ST PROJECTS	FY2031
\$	1,669,033	TOTAL DEBT PAYMENTS - \$13,825,093 OUTSTANDING DEBT AT JULY 1, 2015	

PARKING FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 505,000	\$ 590,450	\$ 85,450	16.9%

PARKING FUND REVENUES	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
CHARGES FOR SERVICES	\$ 251,305	\$ 367,420	\$ 334,420	-9.0%
MISCELLANEOUS	9,034	10,052	5,000	-50.3%
PARKING FINES	35,744	38,000	40,000	5.3%
APPROPRIATION OF PRIOR YEAR FUNDS	-	50,000	171,502	243.0%
TRANSFER FROM GENERAL FUND	224,400	39,528	39,528	0.0%
TOTAL REVENUES	\$ 520,483	\$ 505,000	\$ 590,450	16.9%

EXPENDITURES

RISK MANAGEMENT	\$ 18,832	\$ 20,485	\$ 20,860	1.8%
STREET METERS & METERED LOTS	52,325	69,504	57,304	-17.6%
PARKING GARAGE	51,579	36,076	36,900	2.3%
WHARF PARKING LOT	29,572	40,308	36,287	-10.0%
NEW STREET PARKING GARAGE	162,165	61,946	136,432	120.2%
DEBT SERVICE COST	44,081	224,400	224,400	0.0%
TRANSFER TO GENERAL FUND	52,581	52,281	78,267	49.7%
TOTAL EXPENDITURES	\$ 411,135	\$ 505,000	\$ 590,450	16.9%

	Personnel	Operations	Capital	Debt	Total
FY 2016	118,573	172,477	75,000	224,400	590,450
FY 2015	125,823	139,777	15,000	224,400	505,000
Variance	(7,250)	32,700	60,000	-	85,450

OPERATIONAL EXPENSES

\$ 35,750	ELECTRIC FOR GARAGES
\$ 18,360	PROPERTY AND FLOOD INSURANCES
\$ 78,267	PAYMENT IN LIEU OF TAX TO THE GENERAL FUND FOR SUPPORT SERVICES
\$ 12,000	MAINTENANCE OF PARKING METERS
\$ 10,000	MAINTENANCE OF FACILITIES
\$ 7,380	SOFTWARE LICENSE FEES
\$ 5,200	RENTAL OF PROPERTY -LEWIS STREET
\$ 4,825	MATERIALS AND SUPPLIES
\$ 695	TELEPHONE
\$ 172,477	SUMMARY TOTAL FOR OPERATIONS

CAPITAL EQUIPMENT

\$ 75,000	NEW STREET GARAGE - NEW ENTRY/EXIT SYSTEM
\$ 75,000	TOTAL CAPITAL

DEBT SERVICE PAYMENTS

\$ 224,400	1998 BONDS-NEW STREET PARKING GARAGE /2019- \$722,448 OUTSTANDING JULY 1, 2015
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STORMWATER FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 725,000	\$ 755,000	\$ 30,000	4.1%

	FY 2014	FY 2015	FY 2016	% Change
STORMWATER FUND REVENUES	ACTUALS	BUDGET	BUDGET	
CHARGES FOR SERVICES	\$ 743,975	\$ 725,000	\$ 755,000	4.1%
CONTRIBUTED CAPITAL-DEVELOPERS	152,933	-	-	N/A
GENERAL REVENUE	32,256	-	-	N/A
TOTAL REVENUES	\$ 929,164	\$ 725,000	\$ 755,000	4.1%

EXPENDITURES

RISK MANAGEMENT	\$ 773	\$ 1,300	\$ 1,410	8.5%
STORMWATER ENGINEERING	142,915	142,155	158,613	11.6%
STORMWATER BILLING	4,215	11,500	8,290	-27.9%
STORMWATER MAINTENANCE	445,188	114,111	147,072	28.9%
TRANSFERS TO OTHER FUNDS	155,934	155,934	114,615	-26.5%
CAPITAL PROJECTS	-	300,000	325,000	8.3%
TOTAL EXPENDITURES	\$ 749,025	\$ 725,000	\$ 755,000	4.1%

	Personnel	Operations	Capital	Debt	Total
FY 2016	91,363	338,637	325,000	-	755,000
FY 2015	81,555	343,445	300,000	-	725,000
Variance	9,808	(4,808)	25,000	-	30,000

OPERATIONS

\$ 146,572	DEPRECIATION
\$ 114,615	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
\$ 50,000	PROFESSIONAL SERVICES FOR ENGINEERING
\$ 21,660	MATERIALS/SUPPLIES/OFFICE SUPPLIES
\$ 500	LEWIS CREEK ADVISORY COMMITTEE SUPPLIES
\$ 5,290	SOFTWARE LICENSE FEE FOR UTILITY BILLING
\$ 338,637	SUMMARY TOTAL FOR OPERATIONS

CAPITAL PROJECTS:

	<u>STORM DRAIN PROJECTS:</u>
\$ 205,000	VICKERS WAY TO BUTTERMILK SPRING BRANCH
\$ 70,000	TMDL PROJECT
\$ 50,000	MEADOWBROOK DRIVE PROJECT
\$ 325,000	TOTAL

ENVIRONMENTAL FUND

FY 2015 Budget	FY2016 Budget	\$ (+ / -)	% Change
\$ 3,283,000	\$ 2,761,000	\$ (522,000)	-15.9%

	FY 2014 ACTUALS	FY 2015 BUDGET	FY 2016 BUDGET	% Change
ENVIRONMENTAL FUND REVENUES				
CHARGES FOR SERVICES	\$ 1,874,392	\$ 1,815,000	\$ 1,870,000	3.0%
LANDFILL TIPPING FEES	462,520	450,000	475,000	5.6%
GENERAL REVENUE	97,559	37,000	10,000	-73.0%
COMMONWEALTH OF VIRGINIA	9,848	6,000	6,000	0.0%
APPROPRIATION PRIOR YEAR RESERVES	-	975,000	400,000	-59.0%
TOTAL REVENUES	\$ 2,444,319	\$ 3,283,000	\$ 2,761,000	-15.9%
<u>EXPENDITURES</u>				
RISK MANAGEMENT	\$ 47,022	\$ 73,000	\$ 76,000	4.1%
BILLING & COLLECTIONS	11,900	14,000	15,172	8.4%
ENVIRONMENTAL OFFICE	65,429	74,062	91,941	24.1%
STREET CLEANING	166,440	403,063	201,522	-50.0%
REFUSE COLLECTION & DISPOSAL	759,660	925,013	715,491	-22.7%
RECYCLING OPERATIONS	231,437	249,940	369,198	47.7%
LITTER CONTROL	6,467	6,000	6,000	0.0%
ASW REGIONAL LANDFILL	624,593	516,726	756,646	46.4%
LANDFILL CLOSURE COSTS	58,925	268,981	58,712	0.0%
DEBT SERVICE	10,065	320,860	-	-100.0%
TRANSFERS TO OTHER FUNDS	380,222	431,355	470,318	9.0%
TOTAL EXPENDITURES	\$ 2,362,160	\$ 3,283,000	\$ 2,761,000	-15.9%

	Personnel	Operations	Capital	Debt	Total
FY 2016	1,194,642	1,015,387	550,971	-	2,761,000
FY 2015	1,004,199	1,328,960	628,981	320,860	3,283,000
Variance	190,443	(313,573)	(78,010)	(320,860)	(522,000)

ENVIRONMENTAL FUND

OPERATIONAL EXPENSES

\$	240,078	LANDFILL OPERATIONS
\$	268,496	PAYMENT IN LIEU OF TAX TO GENERAL FUND FOR SUPPORT SERVICES
\$	201,822	TRANSFER TO WATER FUND FOR BILLING FUNCTIONS
\$	31,119	DEPRECIATION
\$	194,250	GAS & OIL, TIRES, VEHICLE MAINTENANCE
\$	20,000	MATERIALS/SUPPLIES - RECYCLING CONTAINERS
\$	16,000	VEHICLE AND LIABILITY INSURANCES
\$	10,000	MOWING/ CLEAN UP OF PRIVATE PROPERTY/HEALTH REGULATIONS
\$	8,000	CONTRACT SERVICES WITH MIDDLE RIVER REGIONAL JAIL FOR INMATE LABOR
\$	9,172	SOFTWARE LICENSE FOR UTILITY BILLING
\$	7,750	UNIFORMS, SAFETY EQUIPMENT, TELEPHONE
\$	6,000	LITTER CONTROL GRANT
\$	2,700	ELECTRIC UTILITY
\$	1,015,387	SUMMARY TOTAL FOR OPERATIONS

ENVIRONMENTAL FUND CAPITAL

\$	336,546	REGIONAL LANDFILL CELL DEVELOPMENT/EQUIPMENT
\$	140,000	RECYCLING TRUCK REPLACEMENT
\$	15,713	VEHICLE -REPLACE ENVIRONMENTAL OFFICE VAN
\$	58,712	AUG/STN OLD LANDFILL CLOSURE
\$	550,971	TOTAL ENVIRONMENTAL FUND CAPITAL

REGIONAL LANDFILL % SHARE OF COSTS			
	STAUNTON	AUGUSTA	WAYNESBORO
FY2008	24.92%	50.52%	24.57%
FY2009	22.42%	50.95%	26.63%
FY2010	22.09%	51.17%	26.74%
FY2011	23.38%	51.82%	24.80%
FY2012	23.46%	52.14%	24.40%
FY2013	22.56%	51.30%	26.14%
FY2014	22.03%	53.14%	24.83%
FY2015	21.50%	53.35%	25.15%
FY2016	21.29%	54.64%	24.07%

FY 2016 CAPITAL EQUIPMENT

GENERAL FUND		FUNDED	CUTS	ITEM(S)	N-NEW R-REPLACE
INFORMATION TECHNOLOGY	\$	86,500		DATA STORAGE /SERVERS/INFRASTRUCTURE	R
POLICE DEPARTMENT	\$	58,000	(29,000)	POLICE VEHICLES (3) ANNUAL REPLACEMENT OF FLEET VEHICLES -	R
POLICE DEPARTMENT	\$	-	(90,000)	BODY CAMERAS FOR ALL OFFICERS	N
POLICE DEPARTMENT	\$	-	(6,000)	MOBILE DATA TERMINAL FOR POLICE CRUISER	R
POLICE DEPARTMENT	\$	10,000		SAW FIRING RANGE IMPROVEMENTS	R
E911 COMMUNICATIONS CENTER	\$	15,500		COMPUTER SERVER FOR SUNGARD SYSTEM AND OSSII PAGING MODULE	R
ENGINEERING	\$	-	(25,000)	VEHICLE-REPLACE 1999 JEEP	R
STREETS, HIGHWAYS, SIDEWALKS	\$	100,000		DUMP TRUCK - REPLACES 1994 TRUCK W/ 45k MILES- RUST DAMAGE	R
STREETS, HIGHWAYS, SIDEWALKS	\$	-	(100,000)	DUMP TRUCK - REPLACE 2000 TRUCK W/ 32k MILES- RUST DAMAGE	R
STREETS, HIGHWAYS, SIDEWALKS	\$	-	(72,000)	TRACTOR W/MOWER- REPLACE 1987 TRACTOR	R
STREETS, HIGHWAYS, SIDEWALKS	\$	45,000		TRUCK- REPLACE 2000 TRUCK W/78k MILES-RUST DAMAGE	R
STREETS, HIGHWAYS, SIDEWALKS	\$	45,000		TRUCK-REPLACE 1999 TRUCK W/ 112k MILES- RUST DAMAGE	R
STREETS, HIGHWAYS, SIDEWALKS	\$	-	(45,000)	TRUCK -NEW FOR NEW STORMWATER CREW	N
STREETS, HIGHWAYS, SIDEWALKS	\$	30,000		SALT SPREADERS-REPLACE (2) 20 YEAR OLD SPREADERS WITH RUST DAMAGE	R
STREETS, HIGHWAYS, SIDEWALKS	\$	5,000		SNOW PLOW- REPLACE PLOW W/RUST DAMAGE	R
EQUIPMENT MAINTENANCE	\$	-	(25,000)	SUV-REPLACE 1999 JEEP W/121k MILES	R
EQUIPMENT MAINTENANCE	\$	6,000		LIFT- REPLACE 29 YEAR OLD LIFT-PARTS NOT AVAILABLE FOR REPAIRS	R
HORTICULTURE	\$	-	(105,000)	BUCKET TRUCK	N
PARK MAINTENANCE	\$	-	(100,000)	MOXIE STADIUM -ADD LIGHT RACK TO EACH POLE-VALLEY LEAGUE REQUIREMENT	N
PARK MAINTENANCE	\$	51,000		DUMP TRUCK	R
PARK MAINTENANCE	\$	-	(45,000)	MOWER-GOLF COURSE FAIRWAY MOWER	R
PARK MAINTENANCE	\$	-	(35,000)	TRACTOR -REPLACE 1998 TRACTOR	R
PARK MAINTENANCE	\$	-	(25,000)	TRUCK - REPLACE 1994 TRUCK W/ RUST DAMAGE	R
PARK MAINTENANCE	\$	-	(25,000)	VEHICLE - REPLACE DEPARTMENT SHARED VEHICLE	R
PARK MAINTENANCE	\$	-	(15,000)	ENTRANCE SIGNS FOR GHP AND MHP	R
PARK MAINTENANCE	\$	15,000		SPREADER FOR TOPSEEDING & FERTILIZER	R
PARK MAINTENANCE	\$	7,000		THREE POINT HITCH BLOWER	R
PARK MAINTENANCE	\$	-	(5,200)	GHP POOL LIFEGUARD STAND -REPLACE ONE STAND PER YEAR W/ NEW REQUIRED STANDING PLATFORM	R
PARK MAINTENANCE	\$	5,000		THREE POINT HITCH TURF AERATOR	R
PARK MAINTENANCE	\$	-	(10,000)	MHP- NATURAL PLAY AREA SPACE	N
LIBRARY	\$	53,000		RADIO FREQUENCY IDENTIFICATION THEFT SYSTEM	N
		<u>\$ 532,000</u>	<u>\$(757,200)</u>	GENERAL FUND TOTAL	

FY 2016 CAPITAL EQUIPMENT

		FUNDED	CUTS	ITEM(S)	N-NEW R-REPLACE
WATER FUND					
WATER TREATMENT PLANT	\$	45,000		COOLING SYSTEM TO REDUCE HUMIDITY AND TO CONTROL CORROSION	R
WATER LINES		120,000		TRUCK-REPLACE 2004 SERVICE TRUCK W/ 63k MILES	R
WATER LINES		100,000		WATER LINE -S. LEWIS ST BETWEEN JOHNSON & MIDDLEBROOK	R
UTILITY TECHNICAL SERVICES		325,000		HILLTOP TANK- PAINT	R
	\$	<u>590,000</u>		TOTAL WATER FUND	
SEWER FUND					
SEWER LINES	\$	50,000		MANHOLE REHABILITATION	R
	\$	<u>50,000</u>		TOTAL SEWER FUND	
ENVIRONMENTAL FUND					
ENVIRONMENTAL OFFICE		15,713		VEHICLE- REPLACE VAN	R
RECYCLING	\$	140,000		RECYCLING TRUCK- REPLACE TRUCK W/ 104k MILES	R
ASW REGIONAL LANDFILL		336,546		REGIONAL LANDFILL CELL DEVELOPMENT	N
AUG/STN LANDFILL		58,712		CLOSURE COSTS FOR OLD LANDFILL	R
	\$	<u>550,971</u>		TOTAL ENVIRONMENTAL FUND	
STORM WATER FUND					
STORM DRAIN	\$	205,000		VICKERS WAY TO BUTTERMILK SPRING BRACH	N
	\$	70,000		TMDL PROJECT	N
	\$	50,000		MEADOWBROOK DRIVE PROJECT	N
	\$	<u>325,000</u>		TOTAL STORMWATER FUND	
TOTAL CITY CAPITAL OUTLAY	\$	<u>2,047,971</u>			

FY 2016 GENERAL FUND BUDGET

REVENUES	\$ 50,825,000
EXPENDITURES	\$ (53,501,103)
DEFICIT - JANUARY 8, 2015	\$ (2,676,103)

EXPENDITURE CUTS**PERSONNEL - NEW POSITION REQUESTS**

SHERIFF	\$ (29,043)	11022170-5100* 1 DEPUTY SHERIFF - CUT 1/2 YEAR
FIRE DEPARTMENT	\$ (247,832)	11033210-5100* 6 NEW FIREFIGHTERS REQUESTED (\$330,442)-CUT (3)-HIRE JAN 1 2016-\$82,610
FIRE DEPARTMENT	\$ (77,789)	11033210-5100* 1 FIRE CAPTAIN-CUT
LIBRARY	\$ (61,672)	11077510-5100* 1 CHILDREN AND YOUTH SERVICES LIBRARIAN-CUT
LIBRARY	\$ (10,765)	11077510-5100* RESTORE SUNDAY HOURS -CUT
	\$ (427,101)	TOTAL PERSONNEL CUTS

OPERATIONS AND CAPITAL

HEALTH INSURANCE	\$ (200,000)	11011520-52005 CUT HEALTH INSURANCE RESERVE
COMMUNICATIONS OFFICE	\$ (1,000)	11011240-55005 CUT TRAINING TO \$1,500
ASSESSOR	\$ (1,000)	11011320-55486 CHAIRS, FLOOR MATS -CUT - PURCHASE FROM FY2015
REGISTRAR	\$ (1,500)	11011410-55486 CUT LAPTOP - PURCHASE FROM FY2015
INFORMATION TECHNOLOGY	\$ (6,320)	11011510-55005 LEVEL FUND TRAINING BUDGET = \$10,000
POLICE DEPARTMENT	\$ (29,000)	11033110-58316 CUT ONE POLICE VEHICLE
POLICE DEPARTMENT	\$ (90,000)	11033110-58341 CUT PATROL OFFICER BODY CAMERAS
POLICE DEPARTMENT	\$ (6,000)	11033110-58342 CUT POLICE VEHICLE COMPUTER UNIT-PURCHASE FY2015
E911 COMMUNICATIONS CENTER	\$ (5,000)	11033140-55486 CUT CHAIRS- PURCHASE FY2015
EMS COUNCIL	\$ (11,060)	11033290-55638 CUT EMS COUNCIL REQUEST
REGIONAL ANIMAL SHELTER	\$ (10,000)	11033510-53056 CUT ESTIMATE
ENGINEERING	\$ (25,000)	11044110-58316 CUT VEHICLE - PURCHASE FY2015 FROM INSURANCE SAVINGS
PUBLIC WORKS -STREETS	\$ (45,000)	11044130-58321 CUT STORMWATER VEHICLE
PUBLIC WORKS -STREETS	\$ (100,000)	11044130-58326 CUT ONE DUMP TRUCK
PUBLIC WORKS -STREETS	\$ (72,000)	11044130-58326 CUT MOWER
PUBLIC WORKS - EQUIPMENT MAINTENANCE	\$ (25,000)	11044220-58316 CUT VEHICLE
BUILDING MAINTENANCE	\$ (70,000)	11044210-53165 LIBRARY BOILER REPLACEMENT
HEALTH DEPARTMENT	\$ (17,389)	11055110-55605 DENTAL PROGRAM CUT - PROGRAM CLOSED BY STATE
VALLEY COMMUNITY SERVICES BOARD	\$ (89,075)	11055250-55607 ALLOW 5% INCREASE -TOTAL FUNDED = \$126,587
SOCIAL SERVICES	\$ (50,000)	11055310-55599 CUT ESTIMATE
TAX RELIEF EXPENSE	\$ (20,000)	11055340-55655 CUT ESTIMATE
VALLEY PROGRAM FOR AGING	\$ (3,449)	11055350-55641 CUT INCREASE REQUESTED
VALLEY ASSOCIATES FOR INDEPENDENT LIVING	\$ (2,000)	11055350-55649 CUT TOTAL REQUEST
RECREATION	\$ (15,000)	11077110-53001 CUT ADDITIONAL ADVERTISING EXPENSE REQUEST
RECREATION	\$ (6,000)	11077110-55415 CUT ADDITIONAL SUPPLIES EXPENSE REQUEST
HORTICULTURE	\$ (105,000)	11077120-58321 CUT BUCKET TRUCK
BOYS AND GIRLS CLUB	\$ (10,000)	11077190-55633 CUT REQUESTED INCREASE
PARK MAINTENANCE	\$ (5,000)	11077210-53165 CUT LANCASTER COURTS GHP BASKETBALL GOAL REPLACEMENT
PARK MAINTENANCE	\$ (8,500)	11077210-53165 GHP TENNIS COURTS REINFORCE CONCRETE EDGES
PARK MAINTENANCE	\$ (12,000)	11077210-53165 MHP PAVEMENT/OVERLAY RECREATION OFFICE PARKING LOT
PARK MAINTENANCE	\$ (40,000)	11077210-53165 MHP PAVE LOWER BALLFIELD PARKING LOT
PARK MAINTENANCE	\$ (25,000)	11077210-58316 CUT RECREATION DEPT VEHICLE REPLACEMENT
PARK MAINTENANCE	\$ (25,000)	11077210-58316 CUT TRUCK REPLACEMENT
PARK MAINTENANCE	\$ (45,000)	11077210-58326 CUT GOLF COURSE FAIRWAY/FIELDS MOWER
PARK MAINTENANCE	\$ (35,000)	11077210-53165 CUT MOWER REPLACEMENT 1998 MODEL
PARK MAINTENANCE	\$ (100,000)	11077210-58341 CUT MOXIE STADIUM LIGHTING - USE CIP SAVINGS FROM DUCK POND PROJECT
PARK MAINTENANCE	\$ (5,200)	11077210-58341 CUT GHP POOL REPLACE LIFEGUARD STAND-USE CIP SAVINGS FROM POOL PROJECT
PARK MAINTENANCE	\$ (10,000)	11077210-58399 CUT NATURAL AREA PLAY SPACE
PARK MAINTENANCE	\$ (15,000)	11077210-58399 CUT REPLACEMENT OF ENTRANCE SIGNS FOR GHP AND MHP
LIBRARY	\$ (2,000)	11077510-55422 BOOKS-LEVEL FUND @ \$11,000
AFRICAN-AMERICAN FESTIVAL	\$ (1,000)	11077410-55619 CUT REQUEST
WOODROW WILSON PRES LIBRARY	\$ (5,000)	11077410-55620 CUT REQUESTED INCREASE
STAUNTON CREATIVE COMM FUND	\$ (5,000)	11088120-55646 CUT 1/2 INCREASE REQUESTED
AID TO THE COMMONWEALTH	\$ (140,000)	11099800-55670 CUT PAYMENT TO THE COMMONWEALTH BASED ON GENERAL ASSEMBLY ACTIONS
DEBT PAYMENT- STAUNTON CROSSING	\$ (204,509)	11099600-59312 STAUNTON CROSSING DEBT RESERVE FOR \$1.2 MILLION FY2016
DEBT PAYMENT - LEE HIGH RESERVE	\$ (250,000)	11099600-59312 CUT RESERVE FOR LEE HIGH PROJECT
DEBT PAYMENT -MCSWAIN/WARE	\$ (50,000)	11099600-59312 USE SCHOOL CIP FUNDS
TRANSFER TO CIP FUND	\$ (250,000)	11099600-59339 CUT JAIL FUND RESERVE FROM CIP -REVISE CIP PLAN FOR FY2015-2016

TOTAL CUTS / ADDITIONS **\$ (2,676,103)**

TOTAL EXPENDITURES **\$ 50,825,000**

BALANCED MARCH 7, 2015 **\$ -**

\$671,000 JAIL BUY IN PAYMENT FROM H/ROCKINGHAM - DUE JUNE 2015
 (\$250,000) LEE HIGH SCHOOL DEBT RESERVE
 (\$421,000) STAUNTON CROSSING DEBT PAYMENT FY2016

FY 2016 FULL-TIME POSITION CONTROL BY DEPARTMENT

GENERAL FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
GENERAL GOVERNMENT ADMINISTRATION					
CLERK OF COUNCIL	1	1	0	0	0
CITY MANAGER	3	3	3	3	3
HUMAN RESOURCES	2	2	2	2	2
CITY ATTORNEY	2	2	2	2	2
COMMUNICATIONS OFFICE	0	0	0	1	1
FINANCE ADMINISTRATION	5	7	7	8	8
ASSESSOR	3	3	3	3	3
COMMISSIONER OF REVENUE	4	4	4	4	4
TREASURER	4	4	4	4	4
REGISTRAR	1	1	1	1	1
INFORMATION TECHNOLOGY	6	6	6	7	7
TOTAL ADMINISTRATION	31	33	32	35	35
JUDICIAL ADMINISTRATION					
CIRCUIT COURT	1	1	1	1	1
CLERK OF CIRCUIT COURT	4.5	5	5	5	5
CLERK OF CIRCUIT COURT (GRANT)	0.5	0	0	0	0
SHERIFF	7	7	7	7	8
COMMONWEALTH ATTORNEY	7	7	7	7	7
VICTIM WITNESS (GRANT)	1	1	1	1	1
TOTAL JUDICIAL ADMINISTRATION	21	21	21	21	22
PUBLIC SAFETY					
POLICE DEPARTMENT	56	56	56	56	56
E-911 EMERGENCY COMMUNICATIONS	12	12	12	12	12
FIRE DEPARTMENT	27	27	27	27	30
BUILDING INSPECTION	4	4	4	4	5
TOTAL PUBLIC SAFETY	99	99	99	99	103
PUBLIC WORKS					
ENGINEERING	4	4	4	4	4
PUBLIC WORKS ADMINISTRATION	2	2	2	2	2
HIGHWAYS, STREETS, & SIDEWALKS	15	15	15	17	17
TRAFFIC ENGINEERING	2	2	2	2	2
TRAFFIC SIGNALS/ ELECTRONICS	1	1	1	1	1
BUILDING MAINTENANCE	9	9	9	9	9
EQUIPMENT MAINTENANCE	5	5	5	5	5
TOTAL PUBLIC WORKS	38	38	38	40	40
RECREATION, PARKS, LIBRARY					
PARKS AND RECREATION ADMINISTRATION	5	5	5	5	5
HORTICULTURE	1	1	1	1	1
PARK MAINTENANCE	9	9	10	10	10
LIBRARY	8	8	8	8	8
TOTAL RECREATION, PARKS, LIBRARY	23	23	24	24	24

FY 2016 FULL-TIME POSITION CONTROL BY DEPARTMENT

GENERAL FUND	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
COMMUNITY DEVELOPMENT					
PLANNING	3	3	3	3	3
ECONOMIC DEVELOPMENT	2	2	2	2	2
TOURISM OFFICE	2	2	2	2	2
TOTAL COMMUNITY DEVELOPMENT	7	7	7	7	7
TOTAL GENERAL FUND	219	221	221	226	231
COMMUNITY SERVICES GRANT FUND					
BLUE RIDGE COURT SERVICES	8	8	8	8	8
BLUE RIDGE COURT SERVICES-DRUG COURT	0	0	0	1	1
TOTAL BLUE RIDGE COURT SERVICES	8	8	8	9	9
GOLF FUND					
GOLF COURSE	1	1	1	1	1
TOTAL GOLF FUND	1	1	1	1	1
WATER FUND					
UTILITY BILLING & COLLECTIONS	3	3	3	3	3
WATER PRODUCTION SYSTEM	8	8	8	8	8
WATER DISTRIBUTION	7	7	7	7	8
UTILITY TECHNICAL SERVICES	7	7	7	7	7
TOTAL WATER FUND	25	25	25	25	26
SEWER FUND					
SEWER LINES	5	5	5	5	5
TOTAL SEWER FUND	5	5	5	5	5
ENVIRONMENTAL FUND					
ENVIRONMENTAL OFFICE	1	1	1	1	1
STREET CLEANING	2	2	2	2	2
REFUSE COLLECTION	11	11	11	11	11
RECYCLING	4	4	4	4	4
TOTAL ENVIRONMENTAL FUND	18	18	18	18	18
STORMWATER FUND					
STORMWATER ENGINEERING	1	1	1	1	1
TOTAL STORMWATER FUND	1	1	1	1	1
GRAND TOTAL ALL FUNDS	277.0	279.0	279.0	285.0	291.0

NEW POSITIONS	FY2016
SHERIFF	1
FIRE DEPARTMENT	3
BUILDING INSPECTOR	1
WATER ENGINEER	1
TOTAL NEW	6

REAL ESTATE TAXABLE ASSESSED VALUES

CALENDAR YEAR	TAX RATE PER \$100		GROSS TAXABLE ASSESSED VALUE	GROSS TAX LEVY		% INCREASE/ DECREASE IN LEVY
1985	\$	1.10	\$ 404,512,410	\$	4,449,637	6.0%
1986	\$	1.10	\$ 411,400,400	\$	4,525,404	1.7%
1987	\$	1.10	\$ 481,092,850	\$	5,292,021	16.9%
1988	\$	1.10	\$ 491,934,545	\$	5,411,280	2.3%
1989	\$	1.10	\$ 538,511,140	\$	5,923,623	9.5%
1990	\$	1.10	\$ 552,209,620	\$	6,074,306	2.5%
1991	\$	1.10	\$ 620,672,930	\$	6,827,402	12.4%
1992	\$	1.10	\$ 624,653,046	\$	6,871,184	0.6%
1993	\$	1.10	\$ 669,638,375	\$	7,366,022	7.2%
1994	\$	1.10	\$ 676,334,759	\$	7,439,682	1.0%
1995	\$	1.04	\$ 747,631,635	\$	7,775,369	4.5%
1996	\$	1.04	\$ 767,592,290	\$	7,982,960	2.7%
1997	\$	1.00	\$ 787,391,553	\$	7,873,916	-1.4%
1998	\$	1.00	\$ 858,381,240	\$	8,583,812	9.0%
1999	\$	1.00	\$ 881,717,155	\$	8,817,172	2.7%
2000	\$	1.00	\$ 892,241,497	\$	8,922,415	1.2%
2001	\$	1.00	\$ 964,271,152	\$	9,642,712	8.1%
2002	\$	1.00	\$ 974,187,691	\$	9,741,877	1.0%
2003	\$	1.00	\$ 1,067,393,540	\$	10,673,935	9.6%
2004	\$	1.00	\$ 1,083,304,711	\$	10,833,047	1.5%
2005	\$	0.96	\$ 1,281,677,950	\$	12,304,108	13.6%
2006	\$	0.96	\$ 1,344,077,362	\$	12,903,143	4.9%
2007	\$	0.90	\$ 1,786,612,776	\$	16,079,515	24.6%
2008	\$	0.90	\$ 1,823,826,090	\$	16,414,435	2.1%
2009	\$	0.90	\$ 1,944,786,867	\$	17,503,082	6.6%
2010	\$	0.90	\$ 1,960,478,554	\$	17,644,307	0.8%
2011	\$	0.90	\$ 1,820,641,380	\$	16,385,772	-7.1%
2012	\$	0.90	\$ 1,830,710,951	\$	16,476,399	0.6%
2013	\$	0.95	\$ 1,782,236,588	\$	16,931,248	2.8%
2014	\$	0.95	\$ 1,787,891,658	\$	16,984,971	0.3%
2015	\$	0.95	\$ 1,794,267,459	\$	17,045,541	0.4%

FY2016 TAX RATES AND FEES

REAL ESTATE PROPERTY	\$0.95 PER \$100 OF ASSESSED VALUE- JANUARY 1, 2015
DOWNTOWN SERVICE DISTRICT TAX	\$.15 PER \$100 OF ASSESSED VALUE- JANUARY 1, 2015
PERSONAL PROPERTY	\$2.75 PER \$100 OF ASSESSED VALUE- JANUARY 1, 2015
PERSONAL PROPERTY - BUSINESS TANGIBLE PROPERTY	\$2.75 PER \$100 OF ASSESSED VALUE- JANUARY 1, 2015
MACHINERY & TOOLS TAX	\$1.24 / \$100 OF ASSESSED VALUE- JANUARY 1, 2015
MEALS TAX	6%
LODGING TAX	5%
SALES & USE TAX	1%
CIGARETTE TAX	\$0.30 PER PACKAGE OF 30 OR LESS, EFFECTIVE AUGUST 1, 2014

UTILITY TAXES: (RESIDENTIAL)

WATER UTILITY	20% or \$2.00 MAXIMUM / MONTH
ELECTRIC UTILITY	\$1.40 + \$0.015/KWH -MAXIMUM \$2.00/MONTH
GAS UTILITY	\$2.00/MONTH MAXIMUM
TELEPHONE UTILITY	20% or \$2.00 MAXIMUM / MONTH

UTILITY FEES:

WATER RATE	\$2.90 PER 100 CUBIC FEET
SEWER RATE	\$4.88 PER 100 CUBIC FEET

REFUSE RATES

REFUSE RATE	\$15.00 PER MONTH RESIDENTIAL FEE
RECYCLING FEE	\$15.00 PER MONTH RESIDENTIAL FEE
REFUSE RATE-LIGHT COMMERCIAL	\$34.06 PER MONTH
REFUSE RATE-HEAVY COMMERCIAL	\$72.06 PER MONTH-OUTSIDE CBD
REFUSE RATE-HEAVY COMMERCIAL	\$91.56 PER MONTH-INSIDE CBD
STORMWATER FEE	\$3.20 PER MONTH (BASE FEE PER ERU)

RESIDENTIAL CONNECTION FEES:

WATER CONNECTION FEE - 5/8" METER	\$ 2,100.00
WATER FACILITY FEE- 5/8" METER	\$ 2,705.00
SEWER CONNECTION FEE - 5/8" METER	\$ 2,100.00
SEWER FACILITY FEE- 5/8" METER	\$ 5,100.00

FY 2016 OUTSIDE AGENCY CONTRIBUTIONS

REGIONAL PROGRAMS	FY2015 COUNCIL APPROVED/ AMENDED	FY 2016 REQUESTED	FY 2016 REQUESTED INCREASE	FY 2016 MANAGER RECOMMENDED	FY2016 COUNCIL APPROVED
Health Department	\$ 264,728	\$ 275,847	\$ 11,119	\$ 275,847	
Health Department- Dental Program (CLOSED)	17,156	17,389	233	-	
Valley Community Services Board	120,559	215,662	95,103	126,587	
Shenandoah Valley Airport	48,159	48,159	-	48,159	
Valley Program for Aging	16,551	20,000	3,449	16,551	
Valley Program for Aging-Senior Center	6,000	6,000	-	6,000	
CATS Transportation	42,042	42,042	-	42,042	
Headwaters Soil Water Conservation	9,523	9,523	-	9,523	
Victim Witness of Augusta County	7,000	7,000	-	7,000	
Blue Ridge Community College	5,000	5,000	-	5,000	
Blue Ridge Community College- CIP	27,170	41,050	13,880	41,050	
Boys and Girls Club	20,000	30,000	10,000	20,000	
GART -Regional Tourism Advertising	15,000	20,000	5,000	20,000	
Community Action Program (CAPSAW)	20,000	20,000	-	20,000	
Valley Associates for Independent Living	-	2,000	2,000	-	
Valley Alliance for Education	-	3,000	3,000	3,000	
EMS Council	-	11,060	11,060	-	\$ -
	\$ 618,888	\$ 773,732	\$ 154,844	\$ 640,759	\$ -
COMM OF VA CHALLENGE GRANTS					
Stonewall Brigade Band	3,333	3,333	-	3,333	
Staunton/Augusta Art Center	3,333	3,333	-	3,333	
Shenanarts	3,333	3,333	-	3,333	
	\$ 9,999	\$ 9,999	\$ -	\$ 9,999	-
CULTURAL/COMMUNITY DEVELOPMENT					
SDDA	\$ 40,000	\$ 40,000	-	\$ 40,000	
Historic Staunton Foundation	25,000	25,000	-	25,000	
Staunton Creative Comm Fund	15,000	25,000	10,000	20,000	
Woodrow Wilson Presidential Library	5,000	10,000	5,000	5,000	
African American Festival	-	1,000	1,000	-	
	\$ 85,000	\$ 101,000	\$ 16,000	\$ 90,000	\$ -
GRAND TOTAL	\$ 713,887	\$ 884,731	\$ 170,844	\$ 740,758	\$ -

CITY OF STAUNTON

FY 2016 BUDGET SCHEDULE

Budget Call/ Notice	October 15, 2014
Budget Submission from Departments	December 19, 2014
Budget Discussions with Departments	January 15 - February 13 2015
City Manager Review	February 18-20, 2015
Discussions with School Superintendent	February 20, 2015
City and School Proposed Budgets Completed	March 13, 2015
Budget Presentation to City Council	March 26, 2015
Introduction of Budget Ordinance	March 26, 2015
Advertisement for Budget Public Hearing	March 31, 2015
Budget Worksession with City Council	April 2, 2015 -5:30 pm
Budget Worksession - School Board/City Council- School Budget	April 9, 2015 -5:30 pm
Budget Public Hearing	April 9, 2015 -7:30 pm
Budget Worksession with City Council	April 16, 2015 -5:30 pm
Budget Public Hearing (if needed)	April 16, 2015 -7:30 pm
Budget Worksession with City Council	April 23, 2015 -5:30 pm
Adoption of School Budget	April 23, 2015 -7:30 pm
Adoption of City Budget	April 23, 2015 -7:30 pm