

Town of Scottsville
 FY 2020 Staff Recommended Budget
 Summary Page

Advertised by Town Council for Public Hearing April 15, 2019

Expenditures	Projected FY 2019	Proposed FY 2020	Net Change	Percentage Increase (Decrease)
ADMINISTRATIVE AND OFFICE	192,615	202,150	9,535	5.0%
CAPITAL IMPROVEMENTS	40,888	62,411	21,523	52.6%
COMMUNITY DEVELOPMENT	544	17,600	17,056	3,135.3%
FARMERS MARKET	5,000	6,280	1,280	25.6%
FLOOD CONTROL	23,433	25,740	2,307	9.8%
MUNICIPAL BUILDING	17,918	18,240	322	1.8%
PARKS & TRAILS	13,000	16,000	3,000	23.1%
POLICE DEPARTMENT	197,174	240,209	43,035	21.8%
STREET DEPARTMENT	68,578	68,900	322	0.5%
TOURISM & ECONOMIC DEVELOPMENT	12,450	25,850	13,400	107.6%
TOWN PLANNING	24,034	26,500	2,466	10.3%
Total	595,634	709,880	114,246	19.2%

Staff Recommended Budget for Fiscal Year 2019-2020

General Fund Revenues

	ACTUAL FY 2018	ADOPTED FY 2019	ACTUAL JUL-DEC	PROJECTED FY 2019	RECOMMENDED FY 2020
REVENUES FROM FEDERAL GOVERNMENT	0	0	0	0	0
REVENUES FROM STATE GOVERNMENT	90,131	82,135	57,168	93,234	138,680
Agency Planning and Project Grants	0	0	23,000	23,000	38,000
VA Comm. for the Arts					2,000
DEQ Litter Grant	1,039	1,039	1,034	1,034	1,000
Fire Programs	20,000	10,000	0	0	10,000
Fuels Tax Refund	349	400	234	500	80
Law Enforcement Assistance	13,016	13,500	6,750	13,500	31,000
Sales Taxes (routed thru county)	39,404	41,302	18,433	40,000	41,600
Communications Tax	16,323	15,894	7,717	15,200	15,000
REVENUES FROM COUNTY GOVERNMENT	17,000	17,000	0	17,000	18,000
Levee and dam expenses	17,000	17,000	0	17,000	17,000
CACVB grant			1,000	1,000	1,000
REVENUES FROM TOWN	504,684	503,790	199,295	483,015	543,200
Business Licenses	81,643	89,440	9,399	89,500	90,000
Cigarette Tax	69,825	60,000	29,925	56,000	60,000
Farmers' Market	5,145	3,500	1,825	5,000	5,000
Fines	45,294	16,000	22,338	35,000	30,000
Franchise Tax	54,606	96,000	0	55,000	60,000
License Tax	8,902	7,000	0	8,600	11,000
Meals Tax	159,439	160,000	95,474	161,000	209,300
Miscellaneous	1,540	1,000	2,936	800	3,000
Rental Income	26,861	25,000	15,732	30,000	32,000
Rolling Stock Tax	1,549	1,500	1,575	1,575	1,600
Transient Occupancy Tax	8,485	2,500	960	1,500	2,000
Utility Consumers Tax	37,638	38,000	17,636	36,000	35,000
Utility License Tax	2,827	2,850	1,415	2,840	2,800
Zoning Permits	930	1,000	80	200	1,500
RETURN ON INVESTMENTS	4,556	4,000	3,826	7,000	10,000
Interest Income	4,556	4,000	3,826	7,000	10,000
TOTAL OPERATING REVENUES	616,371	606,925	260,289	600,249	709,880

Budget Analysis for January 2019
General Fund Expenditures

Categories/Lines	Description	BUDGET FY 2018	PROJECTED FY 2018	ACTUAL FY 2018	ADOPTED FY 2019	ACTUAL JUL-DEC	PROJECTED FY 2019	RECOMMENDED FY 2020
ADMINISTRATIVE AND OFFICE		177,555	167,578	163,475	198,088	90,568	192,615	202,150
Accounting Services	Technical support for finance and taxes							1,000
Advertising	Official notices & information	2,000	2,000		2,000	2,581	3,000	3,000
Audit	Annual audit of town finances	10,000	10,000		10,000	0	17,000	17,000
Bank Service Charges	Direct deposit fees, etc.	600	535		550	444	700	700
Cigarette Tax Stamps	36 Rolls per Case	3,000	3,181		0	0	0	0
Computer	Hardware and Software Upgrades, Subscription Services	1,000	1,596		1,600	848	1,000	1,800
Dues, Subscriptions, and Documents	VML, Municipal Code Corp., etc	2,500	2,500		2,500	120	700	500
Insurance	VML: Prop., Liability, Blanket Bond, Workers Comp.	16,000	16,066		16,200	15,169	15,169	15,500
Mailings	Postage	400	400		500	133	300	500
Municipal Election	Election occurs every two years	2,500	3,435		0	0	0	3,500
Office Equipment	Copier Lease and Durable Items	2,900	2,967		3,000	2,061	3,600	4,000
Office Supplies	Paper, Pens, Printing, etc.	800	1,200		800	1,486	1,800	1,500
Payroll: Clerk	Base Salary	43,920	41,695		42,000	19,009	40,000	41,000
Payroll: Town Administrator	Base Salary	21,636	12,692		47,000	23,500	47,000	48,000
Payroll: Temp	Occasional Office Assistant/Intern	15,600	11,200		7,000	2,670	3,500	7,000
Payroll: Matching FICA	Match for S.S. and Medicare for Admin Employees	6,188	5,185		5,000	3,459	7,000	7,100
Payroll: Retirement Benefit	VRS and ICMA-RC	8,254	7,128		7,484	5,166	10,400	11,000
Payroll: Health Benefit	Local Choice Health Care Plan for full-time Admin Staff	18,738	19,560		29,114	6,056	13,000	12,000
Payroll: Life Insurance	Life insurance for F/T Admin Employees	859	640		640	646	646	650
Professional Development	VLGMA Dues, Conferences, Workshops	500	500		800	693	1,400	1,400
TA Expenses	Reimbursable expenses - conferences, workshops, etc.	0	0		200	0	0	0
Telephone	CenturyLink Local/Long Distance, DSL	2,400	2,538		2,500	1,510	3,000	2,800
Town Attorney	Contract \$1,600/month + VLGA	17,160	17,050		18,000	0	18,000	19,200
Town Attorney	Litigation Expenses; Survey Work	0	4,910		0	3,400	3,400	3,000
Town Council and Mayor	Training, Expenses, Civic	600	600		1,200	1,617	2,000	1,000
CAPITAL IMPROVEMENTS		12,180	59,370	0	44,180	14,623	40,888	62,411
Flood Control Reserve	Per County agreement on savings	1,000	2,000		2,000	0	0	2,000

Categories/Lines	Description	BUDGET FY 2018	PROJECTED FY 2018	ACTUAL FY 2018	ADOPTED FY 2019	ACTUAL JUL-DEC	PROJECTED FY 2019	RECOMMENDED FY 2020
Police Vehicle	Interest and Loan Admin Fee	180	180		180	72	180	180
Long Term Capital Reserve	Savings for future repairs and replacements							43,231
Police Radar and Signage	Vehicle Equipment and Mobile Signs							11,000
Pump Station Rehab	Painting							2,000
Sidewalks	Repairs to Existing	0	0		3,000	0	0	2,000
Street Signs	Replacement	0	0		0	1,143	2,300	2,000
Van Clief Nature Area	Bridge/Trail Construction	0	0		2,000	0	1,000	0
COMMUNITY DEVELOPMENT		16,280	10,792	26,284	11,500	311	544	17,600
Beautification and Maintenance	Annual Celebration, Chalkboard Paint, Chalk	780	780		1,000	167	400	300
Public Art	Grant for Artist and Supplies							4,000
Public Health	HEARR project expenses							3,000
Fire Department	VA Fire Safety Grant to SVFD (Pass Through)	10,000	10,000		10,000	0	0	10,000
Holiday Decorations	Decorations for streetlamps, Festival of Lights tree	500	12		500	144	144	300
FARMERS MARKET		5,000	5,000	0	5,000	2,600	5,000	6,280
Farmers' Market	Payment to Market Manager, Advertising, Telephone	5,000	5,000		5,000	2,600	5,000	6,080
Pavilion Maintenance	Lights, fans, gravel, etc.							200
FLOOD CONTROL		21,740	24,513	22,380	20,233	14,238	23,433	25,740
Diesel Fuel for Pumps	Pump testing and use	1,000	1,000		100	742	3,700	1,500
Electricity	Lighting and Heating at Pump Station	1,500	1,138		1,200	312	700	600
Equipment and Supplies	General safety, maintenance equip., sandbag replacement	1,000	0		500	1,146	1,400	1,000
Levee Maintenance	Special maintenance projects (tree removal, brush clearing)	1,000	5,138		1,000	0	1,000	2,000
Levee/Dam Maintenance	Contract Mowing	6,250	6,250		6,250	4,450	6,250	6,250
Mink Creek Dam Certification	Engineer Safety Report	1,500	1,500		1,500	0	0	1,500
Mink Creek Dam Maintenance	Special maintenance projects (tree removal, brush clearing)	1,000	0		500	990	400	500
Payroll	Flood Superintendent Salary	4,320	4,320		4,500	2,160	4,500	4,800
Payroll	Matching FICA	330	330		343	165	343	450
Pump House Maintenance	Electrical and heating repairs; generator bldg paint and dec	1,000	1,000		500	0	0	500
Pump Maintenance/Repair	Repairs and Maintenance to Pumps and Generator	2,000	2,000		2,000	3,499	3,500	5,000
Alarm Fee	Monthly Alarm Fee	240	240		240	120	240	240
Telephone	Telephone service for pump house	600	1,597		1,600	654	1,400	1,400
MUNICIPAL BUILDING		18,992	18,841	20,223	20,240	11,846	17,918	18,240
Cleaning Services Contract	Weekly cleaning	5,512	5,512		6,240	3,000	6,000	6,240
Elevator Maintenance	Otis PM contract, repairs, certification	5,000	4,900		5,000	4,940	4,940	5,000
Pest Control	Dodson contract	480	479		500	478	478	500
Repairs and Maintenance	General upkeep of heating, cooling, and other equip.	3,000	3,000		3,500	950	1,500	1,500
Utilities	Electric, Gas, Water and Sewer (Upstairs Only)	5,000	4,950		5,000	2,478	5,000	5,000

Categories/Lines	Description	BUDGET FY 2018	PROJECTED FY 2018	ACTUAL FY 2018	ADOPTED FY 2019	ACTUAL JUL-DEC	PROJECTED FY 2019	RECOMMENDED FY 2020
PARKS AND TRAILS		15,000	15,000	0	20,500	4,481	13,000	16,000
Canal Basin Square	Design, replace, or repair historic exhibits	0	0		4,000	0	4,000	1,000
Park Maintenance	Maintenance for Canal Basin, Bruce Park, VCNA, etc.	12,000	12,000		12,500	3,311	5,000	5,000
Tree Maintenance/Sidewalk Plantings	Contract tree care, mulch, planter boxes, etc. for sidewalk a	3,000	3,000		3,000	1,170	3,000	3,000
Van Clief Nature Area	Planning and project-related expenses	0	0		500	0	500	0
Van Clief Nature Area	Signage	0	0		500	0	500	1,000
Van Clief Nature Area	Design and Land Acquisition	0	0		10,000	10,778	10,778	6,000
POLICE DEPARTMENT		237,272	228,473	240,778	231,172	87,304	197,174	240,209
Building Maintenance	Plumbing, AC, Roof, Flooring, etc.	2,000	5,500		1,500	200	200	200
Building Maintenance	Storage Building	100	0		100	0	1,000	500
Office Expenses	Office supplies	250	1,100		800	572	800	800
Payroll: Base Salary	Chief, 2 Full-Time, 1 Part-Time Officers	138,195	131,285		136,813	41,745	115,305	158,484
Payroll: Grant Funded Patrol	Additional hours for grant-funded enforcement							6,000
Payroll: Health Benefit	Local Choice Plan for full-time officers	14,088	14,088		14,524	2,420	12,000	12,000
Payroll: Matching FICA	FICA for all positions	13,096	12,381		12,876	3,246	6,880	8,000
Payroll: Part-Time Officers	Paid part-time for 4th of July, contract O/T, etc.	33,000	25,000		25,000	14,538	15,500	6,000
Payroll: Retirement Benefit	VRS for F/T officers	11,027	10,656		11,189	1,484	9,287	10,000
Payroll: Life Insurance	Life insurance for full-time officers	1,156	956		1,000	145	840	1,000
Future Officer Fund	Recruiting, Advertising, Background Investigations	0	0		0	3,424	3,424	2,000
Professional Development	Academy Dues (620 per officer) plus per diem.	1,860	1,860		3,100	3,625	3,625	3,625
Supplies and Equipment	Tuning fork calibration, computer support, etc.	2,500	2,500		3,000	3,414	5,000	3,500
Telephone	CenturyLink/DSL/Verizon Wireless	4,500	4,995		5,000	2,270	4,800	4,000
Uniforms	Clothing and boots, bike uniform, holsters, etc.							2,200
Utilities	Electric, Gas, Water for 105 East Main Street	1,000	1,000		1,000	403	900	900
Vehicles Gas and Fluids	Gasoline and Oil (4 Vehicles)	6,000	6,000		6,000	2,811	9,000	10,000
Vehicles Insurance	VML Auto Insurance	3,000	3,077		3,000	2,813	2,813	3,000
Vehicles Repair and Maint	Police Car Maintenance	3,500	3,500		3,500	1,394	3,000	5,000
Line of Duty Premiums	FY 2018 Rate of \$567.37 per Officer	2,000	1,702		2,270	2,800	2,800	3,000
STREET DEPARTMENT		74,809	59,167	77,309	61,274	34,624	68,578	68,900
Maintenance	Contract work for repairs, street cleaning, etc.	250	1,300		1,000	0	400	500
Maintenance	Snow Removal	750	200		500	75	400	500
Materials and Supplies	Expenses incurred for Maintenance	2,000	2,200		2,000	1,899	2,500	1,800
Uniforms	Boots, protective, and logo							300
Payroll: Matching FICA	FICA for Maintenance Employee	2,159	2,104		2,188	1,091	2,188	2,300
Payroll: Maintenance	Full-Time Hourly, O/T as needed	28,220	27,500		29,349	15,102	29,777	31,200
Payroll: Health Benefit	F/T Maintenance Employee	7,044	7,044		7,262	5,534	11,068	11,000
Payroll: Retirement & Life Insurance	F/T Maintenance Employee	3,786	3,786		3,975	1,915	3,975	4,100

Categories/Lines	Description	BUDGET FY 2018	PROJECTED FY 2018	ACTUAL FY 2018	ADOPTED FY 2019	ACTUAL JUL-DEC	PROJECTED FY 2019	RECOMMENDED FY 2020
Street Lighting	Per Contract with AEP	12,000	11,300		11,000	5,547	11,000	11,000
Telephone	Cell Phone for Maintenance Employee	600	900		900	634	1,270	200
Trash Collection	Dumpster Service, Bin Liners, etc.	1,000	961		1,000	1,497	3,000	3,000
Trash Collection	Special Trash Collection	1,000	872		1,000	0	1,000	1,000
Vehicle Gas and Maintenance	Fuel and Repairs to Truck and Gator	1,000	1,000		1,100	1,330	2,000	2,000
TOURISM & ECONOMIC DEVELOPMENT		5,930	5,322	3,491	12,600	9,014	12,450	25,850
Events and Tourism Committee	Bateau Festival, July 4th, Community Day, etc.	2,700	2,700		6,000	6,018	7,000	7,000
Economic Development Committee	Main Street Affiliate Grant and Match	0	0		2,000	0	1,000	14,000
Restroom Facilities	Portable toilets at Fourth of July, etc.	700	700		1,000	1,230	1,500	1,500
Brochures	Printing, Welcome Center Placement	480	480		600	0	500	200
Website	Calendar hosting	350	350		1,500	16	500	1,200
Miscellaneous	Advertising, Civil War Trails membership, Fireworks Donations	500	700		700	750	750	750
Social Media/Advertising	Social media presence and boosts	200	0		300	1,000	1,000	1,000
Town Memorabilia	Bumper stickers, tee shirts, etc., for sale	1,000	392		500	0	200	200
TOWN PLANNING		3,500	5,350	5,122	6,500	23,534	24,034	26,500
ARB	Publications, Printing, Subscriptions, Training	0	500		500	0	500	500
Board Zoning Appeals	Orientation, Expenses, Certification	0	0		500	0	0	500
Planning Commission	Certification, Miscellaneous Expenses	500	0		500	0	0	500
Planning Commission	Professional Consultation	3,000	4,850		5,000	23,534	23,534	25,000
ANNUAL OPERATING EXPENSES (Excludes Capital Improvement Expenditures)		556,078	520,037	559,062	561,607	271,439	536,746	647,469
ANNUAL CAPITAL IMPROVEMENT EXPENSES		12,180	59,370	47,955	44,180	14,623	40,888	62,411
TOTAL EXPENSES (General Fund)		568,258	579,407	607,017	605,787	286,062	577,634	709,880
TOTAL REVENUES (General Fund)		568,258	630,056	616,371	606,925	260,289	600,249	709,880
Annual Growth (Reduction) in the Reserve Fund:		0	50,649	9,354	1,138	-25,773	22,615	0

Tax Rates

Town of Scottsville

FY 2020 Staff Recommended Budget

Advertised by Town Council for Public Hearing April 15, 2019

Motor Vehicle License Tax

Cars and Trucks	\$30
Trailer (over 1,500 lbs)	\$25
Trailer (under 1,500 lbs)	\$5
Motorcycle	\$15

(volunteer fire and rescue personnel have one vehicle exempted)

Business, Professional, and Occupational License Tax (BPOL)

Amusements	\$ 0.20 per \$100 gross receipts	\$30 Minimum
Contractors	\$ 0.15 per \$100 gross receipts	\$30 Minimum
Retail Merchants	\$ 0.20 per \$100 gross receipts	\$30 Minimum
Repair/Personal/Business Service Provider	\$ 0.36 per \$100 gross receipts	\$30 Minimum
Financial/Real Estate/Professional Service Provider	\$ 0.58 per \$100 gross receipts	\$30 Minimum
Wholesale Merchants	\$ 0.05 per \$100 gross purchases	\$30 Minimum
Savings and Loan Institution	\$ 30.00 per year	
Pawn Broker	\$ 250.00 per year	
Itinerant Merchants	\$ 500.00 per year	
	\$ 150.00 per month	
	\$ 50.00 per week	
Direct Sellers	\$ 0.20 per \$100 retail sales or	
	\$ 0.05 per \$100 wholesale sales	
Telephone Company, Utility Company	0.5% of gross receipts	
Traveling Carnivals, Circuses, and Other Shows	\$500.00	
Fortunetellers, Clairvoyants, etc.	\$500.00 per year	
Dealers in Precious Metals	\$ 500.00 per year	

Cigarette Tax 35¢ per pack of 25 or fewer.

Meals Tax 5% on retail of prepared food.

Transient Occupancy Tax 5% assessed on the occupancy of all rooms in hotels, motels, boardinghouses, bed and breakfasts, and travel campgrounds in town.
(60 percent dedicated to tourism and economic development.)

Consumer Utility Tax On a monthly basis:

Electrical Services - Residential. On purchasers of electric service for residential purposes, the tax shall be in the amount of \$0.0300 per kWh for the first 100 kWh and \$0.000000 per kWh exceeding 100 kWh delivered monthly by a seller not to exceed three dollars (\$3.00) per month

Electrical Services - Commercial. On purchasers of electric service for commercial purposes, the tax shall be in the amount of \$0.006161 per kWh for the first 48,693 kWh and \$0.001636 per kWh exceeding 48,693 kWh delivered monthly by a seller.

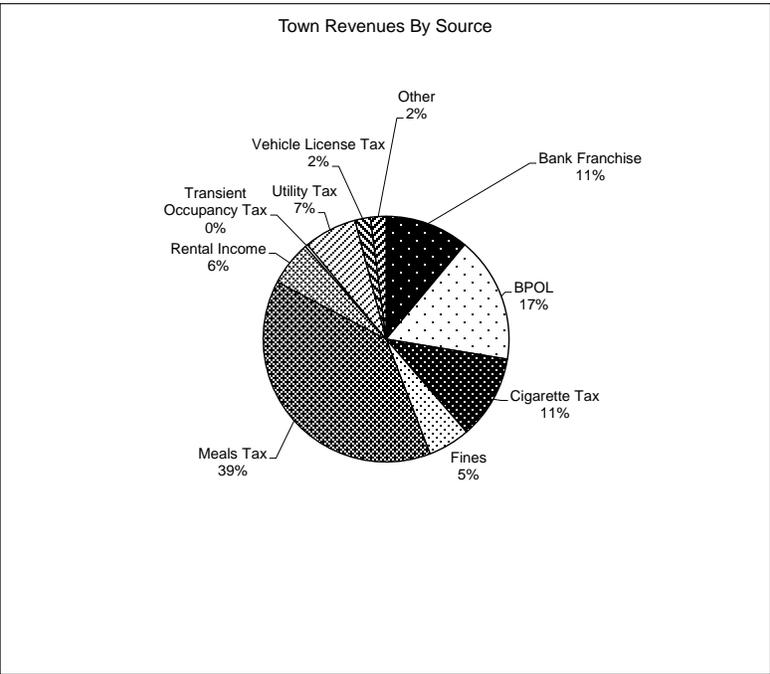
Electrical Services - Industrial. On purchasers of electric service for industrial purposes, the tax shall be in the amount of \$0.005265 per kWh for the first 56,980 kWh and \$0.000934 per kW exceeding 56,980 kWh delivered monthly by a seller.

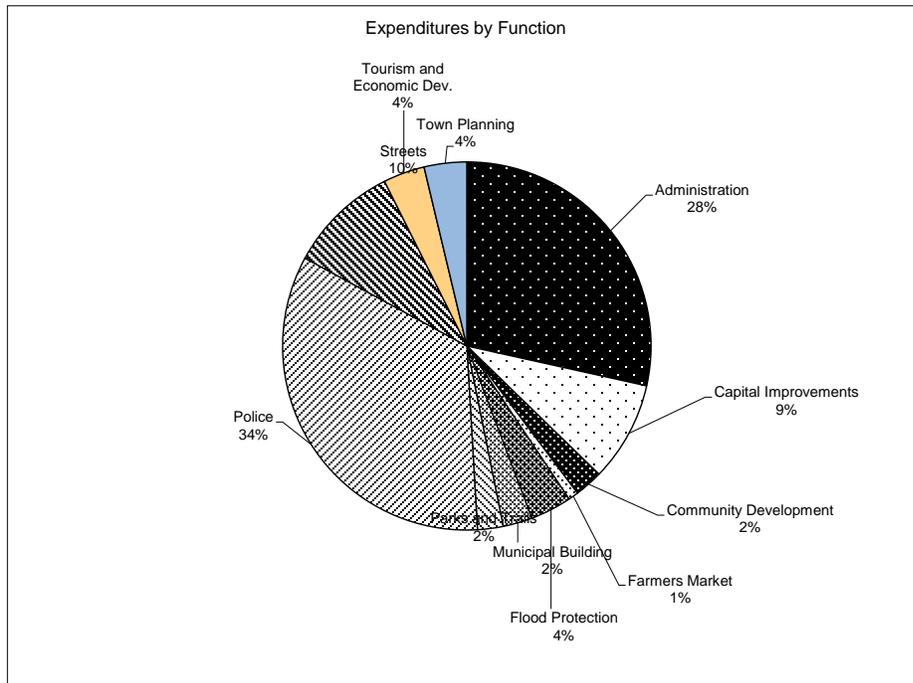
Gas Service - Residential. On purchasers of natural gas service for residential purposes, the tax shall be \$1.25 per CCF for the first 1.6 CCF and \$0.00 per CCF exceeding 1.6 CCF delivered monthly by a seller.

Gas Service - Commercial or Industrial. On purchasers of natural gas service for commercial or industrial purposes, the tax shall be \$0.0638 per CCF for the first 4,500 CCF and \$0.0110 per CCF exceeding 4,500 CCF for non-interruptible service, and \$0.0588 per CCF for the first 4,770 CCF and \$0.0110 per CCF exceeding 4,770 CCF for interruptible service.

Total Revenues	
Town	\$543,200
County	18,000
State	138,680
Federal	0
Investments	10,000
Total	\$709,880

Town Revenues By Source	
Bank Franchise	\$60,000
BPOL	90,000
Cigarette Tax	60,000
Fines	30,000
Meals Tax	209,300
Rental Income	32,000
Transient Occupancy Tax	2,000
Utility Tax	37,800
Vehicle License Tax	11,000
Other	11,100
Total	\$543,200

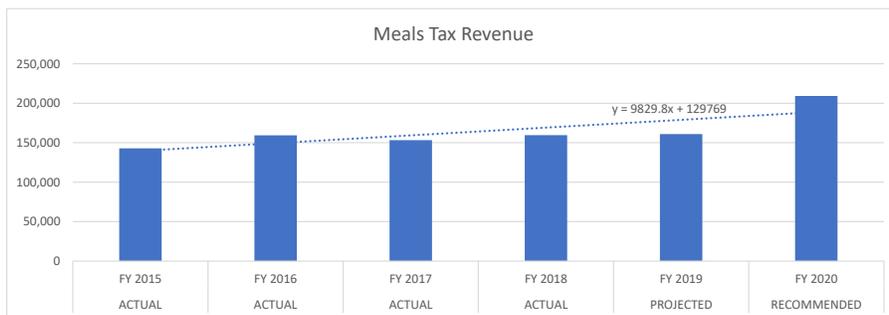




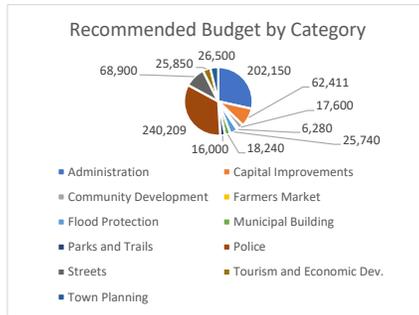
Function	Amount
Administration	\$202,150
Capital Improvements	62,411
Community Development	17,600
Farmers Market	6,280
Flood Protection	25,740
Municipal Building	18,240
Parks and Trails	16,000
Police	240,209
Streets	68,900
Tourism and Economic Dev.	25,850
Town Planning	26,500
Total Expenditures	\$709,880

Meal Tax Revenue Trend

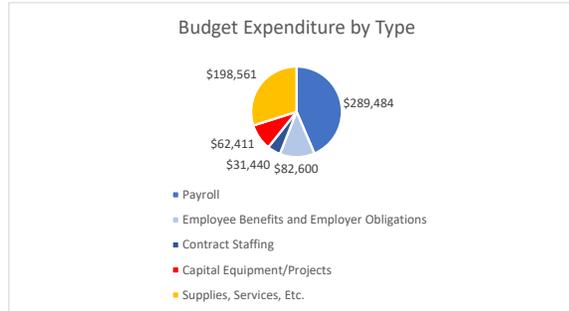
ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	PROJECTED FY 2019	RECOMMENDED FY 2020
142,756	159,285	153,258	159,439	161,000	209,300



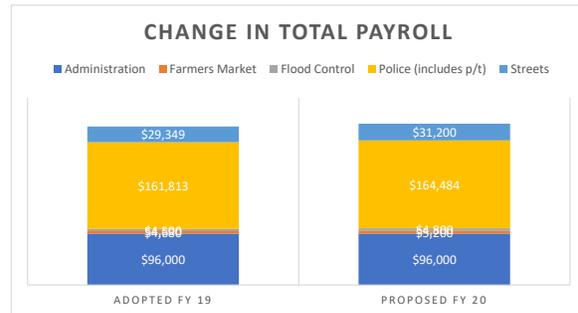
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Community Development	17,600
Farmers Market	6,280
Flood Protection	25,740
Municipal Building	18,240
Parks and Trails	16,000
Police	240,209
Streets	68,900
Tourism and Economic Dev.	25,850
Town Planning	26,500



Budget Expenditure	Recommended
Payroll	\$289,484
Employee Benefits and Emp	\$82,600
Contract Staffing	\$31,440
Capital Equipment/Projects	\$62,411
Supplies, Services, Etc.	\$198,561



Payroll Line	Adopted FY 19	Proposed FY 20
Administration	\$96,000	\$96,000
Farmers Market	\$4,680	\$5,200
Flood Control	\$4,500	\$4,800
Police (includes p/t)	\$161,813	\$164,484
Streets	\$29,349	\$31,200
Total	\$296,342	\$301,684



\$33,514 \$90,429 \$36,752 \$59,370 \$40,888 \$62,411