

**Town of Onancock
Town Council Meeting
February 12, 2018
6:00 p.m.**

- 1. Call to Order and Roll Call**
- 2. Pledge of Allegiance**
- 3. Budget Workshop Session**
- 4. Adjourn**

GENERAL FUND REVENUE

DESCRIPTION	Actual Rev FY2016	Actual Rev FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD	Proposed Budget FY 18	% Difference 2018 to 2019	Council Adjustments for FY19	Portion of Year completed:
REAL PROPERTY-CURRENT	\$281,979.67	\$283,650.11	\$370,620.00	\$349,423.73	94%	\$356,186.57	-4%		0.61369863
REAL PROPERTY DEL.	\$7,283.75	\$16,848.52	\$20,000.00	\$2,642.40	13%	\$10,000.00	-50%		ASSESSMENTS dwn: 11%
PUBLIC SERVICE - REALTY	\$12,860.08	\$14,447.00	\$14,500.00	\$17,270.38	119%	\$17,000.00	17%		Collectible Property Tax @ 96%
PERSONAL PROPERTY-CURRENT	\$164,487.92	\$176,707.50	\$165,000.00	\$166,150.15	101%	\$164,000.00	-1%		Charter gone
PERSONAL PROPERTY-DEL.	\$4,037.44	\$2,773.02	\$10,000.00	\$266.28	3%	\$5,000.00	-50%		Delinquencies collected down
PUBLIC SERVICE - PERS PROP	\$1,114.72	\$890.72	\$1,000.00	\$747.40	75%	\$850.00	N/A		
PENALTIES	\$14,648.74	\$33,361.11	\$15,000.00	\$1,810.06	12%	\$15,000.00	0%		Includes all tax penalties
LOCAL SALES TAX	\$63,224.57	\$68,381.30	\$70,000.00	\$47,287.82	68%	\$72,000.00	3%		
UTILITY TAX	\$47,594.75	\$53,160.24	\$52,000.00	\$30,778.80	59%	\$52,700.00	1%		
BUSINESS LICENSE TAX	\$37,209.56	\$30,846.64	\$38,000.00	\$6,212.14	16%	\$38,000.00	0%		*Due by May 1
MOTOR VEHICLE LICENSES	\$21,164.98	\$16,079.00	\$16,000.00	\$761.00	5%	\$16,000.00	0%		*Due by April 15
BANK STOCK TAXES	\$32,679.00	\$31,879.00	\$38,000.00	\$0.00	0%	\$31,000.00	-18%		
CELLULAR TAX	\$95,548.09	\$92,944.11	\$95,000.00	\$53,144.26	56%	\$92,500.00	-3%		
TRANSIENT OCCUPANCY TAX	\$13,218.14	\$12,430.63	\$18,875.00	\$13,551.79	72%	\$18,875.00	0%		3 out of 4 QTRS reported
MEALS TAX	\$118,122.83	\$115,246.70	\$150,000.00	\$101,497.08	68%	\$170,000.00	13%		\$18,500 under expense
TRASH COLLECTION FEE	\$73,629.26	\$72,049.53	\$74,000.00	\$49,870.00	67%	\$74,000.00	0%		
BUILDING/ZONING PERMITS	\$400.00	\$600.00	\$0.00	\$400.00	0%	\$300.00	undefined		Chief said to expect a decrease
TRAFFIC FINES	\$15,975.35	\$15,182.42	\$14,000.00	\$10,287.49	73%	\$12,000.00	-14%		
INTEREST ON CERT & ACCTS	\$22.97	\$149.19	\$1,000.00	\$128.68	13%	\$250.00	-75%		
RENTAL OF PROPERTY	\$1,510.00	\$1,040.00	\$1,000.00	\$345.00	35%	\$600.00	-40%		
WATER TOWER ANTENNA RENTAL	\$28,200.00	\$6,850.00	\$0.00	\$0.00	0%	\$0.00	#DIV/0!		*Leases turned over to Unison=\$274,000.00 in FY16
GRASS CUTTING	\$0.00	\$460.00	\$300.00	\$172.50	58%	\$300.00	0%		
BOAT DOCKAGE FEES -MONTHLY	\$500.00	\$1,100.00	\$625.00	\$250.00	40%	\$625.00	0%		
BOAT DOCKAGE FEES -TRANS	\$41,733.70	\$50,425.81	\$57,000.00	\$33,119.54	58%	\$72,960.00	26%		* up 33% increased fee; four slips lost -5% NET up 26%
BOAT RAMP FEES	\$832.10	\$1,300.00	\$800.00	\$445.00	56%	\$800.00	0%		
RAMP ANNUAL DECALS	\$970.00	\$1,350.00	\$15,000.00	\$615.00	4%	\$1,500.00	-90%		
WHARF GAS SALES	\$44,534.81	\$66,725.63	\$68,500.00	\$85,756.81	147%	\$65,000.00	45%		* Budget may be very high due to one time large gas contract (also reflected in expense)
WHARF MERCHANDISE	\$0.00	\$0.00	\$1,000.00	\$0.00	0%	\$0.00	-100%		
WHARF OTHER	\$1,421.53	\$958.88	\$2,200.00	\$607.06	28%	\$2,200.00	0%		
WHARF ELECTRIC	\$4,269.66	\$4,485.53	\$5,500.00	\$3,598.01	65%	\$5,500.00	0%		
MISC. REVENUE	\$3,172.87	\$4,461.22	\$5,000.00	\$5,334.08	107%	\$5,250.00	5%		
LAW ENFORCEMENT FUNDS	\$44,505.91	\$46,509.02	\$46,000.00	\$21,825.65	47%	\$46,000.00	0%		
FIRE PROGRAMS FUNDING	\$20,000.00	\$10,000.00	\$10,000.00	\$0.00	0%	\$10,000.00	0%		
LITTER CONTROL GRANT	\$0.00	\$1,031.00	\$1,031.00	\$0.00	0%	\$1,031.00	0%		
VA COMM FOR THE ARTS	\$500.00	\$1,000.00	\$1,500.00	-2000	0%	\$1,500.00	0%		
TOTAL	\$1,197,363.40	\$1,236,303.83	\$1,368,451.00	\$1,002,298.12	73%	\$1,378,927.87	1%		

Notes

\$1,378,927.87

BIG Grant = \$42,957.62

WHARF GRANTS	\$114,784.90	\$12,707.69	\$200,000.00	\$45,401.56	23%	\$42,857.62	-79%
FY16 - Gas Tank							
FY17 - Study, Bulkhead Cap Replacement & Advertising							
FY18 - Floating Dock Project							
FY19 - Bathroom Floor Repair, Parking Lot & Ramp							
TOTAL	\$114,784.90	\$12,707.69	\$200,000.00	\$45,401.56	23%	\$42,857.62	-79%

\$1,421,886.19

BUDGET 2018/2019 - SUMMARY

G/F EXPENDITURES	Budget FY 2018	YTD as of 1/23/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018/2019
EXECUTIVE	\$43,386.00	\$19,012.48	44%	\$42,886.70	-1%
ADMIN	\$250,755.34	\$147,867.67	59%	\$278,239.86	11%
LEGAL & PROF. SERV	\$6,250.00	\$877.30	14%	\$3,250.00	-48%
INSURANCE	\$62,032.00	\$33,153.43	53%	\$63,594.47	3%
POLICE	\$403,101.14	\$225,066.03	56%	\$368,160.55	-9%
FIRE DEPT.	\$32,500.00	\$22,500.00	69%	\$32,500.00	0%
MOSQUITO & WEEDS	\$19,450.00	\$4,447.50	23%	\$11,500.00	-41%
STREETS	\$83,033.07	\$46,244.56	56%	\$81,018.19	-2%
SOLID WASTE	\$97,416.00	\$57,656.11	59%	\$101,500.00	4%
LITTER	\$1,200.00	\$89.19	7%	\$1,200.00	0%
BLDG. & GROUNDS	\$24,250.00	\$7,118.71	29%	\$23,250.00	-4%
PARKS	\$10,800.00	\$4,656.72	43%	\$10,424.00	-3%
WHARF	\$103,491.91	\$100,099.34	97%	\$190,127.05	84%
CHRISTMAS	\$5,700.00	\$3,969.32	70%	\$5,700.00	0%
CONTINGENCY	\$55,762.00	\$17,909.55	32%	\$55,762.00	0%
DEBT SERVICE	\$7,032.00	\$4,102.00	58%	\$7,032.00	0%
SUB-TOTAL	\$1,206,159.46	\$694,769.91	58%	\$1,276,144.82	6%

WHARF W/GRANTS	\$353,491.91	\$153,592.36	43.45%	\$253,727.30	-28.22%
				(\$190,172.05)	
				\$63,555.25	

TOTALS W/GRANTS
\$1,559,651.37 **\$848,362.27** **\$1,339,700.07**

EXECUTIVE

DESCRIPTION	Actual Exp FY16	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed FY19 Budget	% Difference 2018 AND 2019	Council Adjustments for FY19
MAYOR -COUNCIL COMPENSATION	\$ 14,200.42	\$ 14,200.42	\$14,200.00	\$8,192.55	58%	\$14,200.42	0.00%	
FICA	\$ 1,086.30	\$ 1,086.28	\$1,086.00	\$626.70	58%	\$1,086.28	0.03%	
TRAVEL TOWN COUNCIL	\$ -	\$ 317.98	\$500.00	\$220.00	44%	\$500.00	0.00%	
COMMUNITY PROMOTION	\$ 5,453.05	\$ 8,971.40	\$21,600.00	\$7,436.89	34%	\$21,600.00	0.00%	
TOT - 25% ESVA TOURISM	\$ 1,809.80	\$ 3,504.93	\$5,000.00	\$1,961.34	39%	\$4,500.00	-10.00%	
TREE BOARD (Town Beautification Com.)	\$ 825.93	\$ 838.21	\$1,000.00	\$575.00	58%	\$1,000.00	0.00%	
	\$ 23,375.50	\$ 28,919.22	\$43,386.00	\$19,012.48	71%	\$42,886.70	-1.73%	

Items to keep in mind under the community promotions line item:

- Hist Soc Brochures Space - \$1000.00
- 3 Art Requests - \$3000.00
- ES Chamber Dues - \$317.90
- ES Chamber Essentials Ad - \$650.00
- Brochures (OBCA & Town) - \$1,490.00
- Northern Rest Center
- ES Visitors Guide Ad - \$840.00
- Tourism Center Space - \$120.00
- Christmas trophies & Parade Candy \$750.00

Also would like to purchase a new audio recorder for council: approx. \$600.00

This would allow us to put the mp3 audio recordings on our website.

ADMINISTRATION

FY16 TM only 6 Mo

* Tourism TOT and Parades are pass-throughs

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 AND 2019	Council Adjustments FY19
SALARIES	\$88,885.89	\$137,142.02	\$137,688.70	\$82,944.73	60%	\$142,696.40	3.64%	
OVER-TIME COMP.	\$0.00	\$695.97	\$1,000.00	\$800.59	80%	\$2,000.00	100.00%	
FICA	\$6,799.82	\$10,398.03	\$10,533.19	\$5,509.29	52%	\$11,069.28	5.09%	
RETIREMENT-VRS	\$5,354.79	\$7,069.63	\$7,072.13	\$8,011.12	113%	\$23,592.26	233.59%	
HOSPITALIZATION	\$21,573.33	\$17,607.67	\$19,530.00	\$13,020.00	67%	\$21,390.00	9.52%	
GROUP LIFE INS.-VRS	\$641.52	\$1,746.00	\$1,751.32	\$1,059.80	61%	\$1,816.92	3.75%	
SUTA	\$1,585.00	\$2,801.26	\$2,405.00	\$1,154.80	48%	\$2,400.00	-0.21%	
TRAINING	\$0.00	\$515.00	\$2,000.00	\$1,230.00	62%	\$2,000.00	0.00%	
AUDIT SERVICES	\$16,750.00	\$16,750.00	\$17,000.00	\$0.00	0%	\$16,750.00	-1.47%	
OFFICE EQUIP. REPAIR/MAINT	\$12,296.22	\$9,745.38	\$8,000.00	\$9,083.01	114%	\$15,000.00	87.50%	\$3600 firewall /security network switch
PRINTING AUTO DECAL	\$435.95	\$268.39	\$275.00	\$0.00	0%	\$275.00	0.00%	March expense
ADVERTISING	\$3,100.60	\$3,441.94	\$3,000.00	\$1,188.03	40%	\$3,000.00	0.00%	
POSTAGE	\$2,846.82	\$2,792.48	\$3,500.00	\$2,291.31	65%	\$4,500.00	28.57%	Additional mail outs - collection efforts
TELEPHONE	\$4,813.98	\$4,683.70	\$4,500.00	\$1,276.38	28%	\$2,550.00	-43.33%	Move to VOIP helped decrease exp
TRAVEL	\$251.92	\$1,290.90	\$2,000.00	\$1,147.04	57%	\$2,000.00	0.00%	
DUES-MEMBERSHIP	\$1,223.30	\$1,093.90	\$1,000.00	\$75.00	8%	\$1,200.00	20.00%	Bill - joining new group
OFFICE SUPPLIES	\$5,064.15	\$18,899.67	\$15,000.00	\$10,394.83	69%	\$17,500.00	16.67%	
MISC.	\$1,381.85	\$2,180.07	\$2,500.00	\$1,220.73	49%	\$2,500.00	0.00%	
BANK PROCESSING FEES	\$6,186.47	\$6,241.40	\$7,000.00	\$5,421.00	77%	\$1,000.00	-85.71%	Changing vendors - hoping exp will zero out
BOOK KEEPING FEES	\$3,051.33	\$3,483.53	\$5,000.00	\$1,870.61	37%	\$5,000.00	0.00%	For ADP
TOTAL	\$182,242.94	\$248,846.94	\$250,755.34	\$147,867.67	59%	\$278,239.86	9.88%	

PARADES	\$9,606.42	\$10,865.42	\$0.00	\$169.40	0%			St. Patrick's Parade all \$ is sponsored
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LEGAL & PROFESSIONAL SERVICES

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD 2/7/18	% YTD 2018	Proposed Budget FY 2018	% Difference 2018 and 2018	Council Adjustments FY19
TOWN ATTORNEY/ATTY FEES	\$1,490.00	\$2,485.84	\$4,000.00	\$735.76	18%	\$2,000.00	-50%	
COURT APP. LAWYER/COURT FEES	\$120.00	\$0.00	\$250.00	\$141.54	57%	\$250.00	0%	
CONSULTANTS	\$0.00	\$0.00	\$2,000.00	\$0.00	0%	\$1,000.00	-50%	
TOWN CODE CODIFICATION	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	0%	
SUB-TOTAL	\$1,610.00	\$2,485.84	\$6,250.00	\$877.30	14%	\$3,250.00	-48%	

Need estimate

NOTES

INSURANCE

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2018	% Difference 2018 and 2018	Council Adjustments FY19
PROPERTY INS.	\$21,338.75	\$36,294.00	\$31,930.00	\$18,431.50	58%	\$33,038.82	3%	
VEHICLE INS.	\$7,640.00	\$7,180.00	\$5,592.00	\$3,841.00	69%	\$5,966.00	7%	
SURETY BONDS	\$0.00	\$0.00	\$200.00	\$0.00	0%	\$200.00	0%	
PUB OFF & LAW ENF LIAB	\$0.00	\$0.00	\$3,407.00	\$0.00	0%	\$4,821.00	42%	
GENERAL LIAB.	\$1,095.25	\$989.00	\$4,568.00	\$475.50	10%	\$2,138.00	-53%	
WORKMENS COMP.	\$13,921.25	\$10,091.00	\$12,613.00	\$8,725.50	69%	\$13,243.65	5%	
LINE OF DUTY ACT INS	\$1,864.75	\$2,244.00	\$2,322.00	\$1,250.55	54%	\$2,787.00	20%	
VACORP/HYBRID ST/LT DISAB.	\$0.00	\$0.00	\$900.00	\$429.38	48%	\$900.00	0%	
FLOOD INS-WHARF	\$0.00	\$0.00	\$500.00	\$0.00	0%	\$500.00	0%	
SUB-TOTAL	\$45,880.00	\$56,798.00	\$62,032.00	\$33,153.43	53%	\$63,594.47	3%	

Proposed Changes from VML Ins

NOT A CURRENT EXPENSE/CONSIDER SAVING \$500/YEAR FOR SELF INSURANCE OF FLOOD

NOTES

POLICE

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
SALARIES	\$210,408.32	\$222,909.06	\$227,133.02	\$134,305.66	59%	\$203,513.44	-10%	
OVER-TIME COMP.	\$6,919.04	\$7,936.00	\$9,300.00	\$2,155.83	23%	\$9,300.00	0%	
FICA	\$15,319.58	\$17,216.25	\$17,375.68	\$10,398.80	60%	\$17,000.00	-2%	
RETIREMENT	\$14,481.10	\$11,227.93	\$15,136.00	\$11,938.50	79%	\$33,970.15	124%	
HOSPITALIZATION	\$26,796.63	\$24,697.09	\$15,624.00	\$14,973.00	96%	\$42,780.00	174%	
LIFE INS.	\$1,140.00	\$1,010.73	\$2,975.44	\$1,540.51	52%	\$2,652.96	-11%	
SUTA	\$2,615.99	\$2,612.95	\$2,800.00	\$1,551.29	55%	\$1,052.00	-62%	
TRAINING	\$1,373.00	\$3,632.54	\$3,957.00	\$2,459.20	62%	\$5,000.00	26%	
VEHICLE REPAIR	\$6,621.54	\$5,175.78	\$4,000.00	\$2,137.70	53%	\$4,000.00	0%	
COMP MAINT/LICENSES	\$2,342.00	\$2,342.00	\$3,800.00	\$0.00	0%	\$4,000.00	5%	
TELEPHONES SERVICES	\$2,045.86	\$2,520.71	\$2,000.00	\$1,441.57	72%	\$2,892.00	45%	
TRAVEL	\$105.00	\$224.70	\$500.00	\$376.15	75%	\$500.00	0%	
OFFICE SUPPLIES	\$1,497.75	\$1,519.02	\$1,500.00	\$994.04	66%	\$1,500.00	0%	
VEHICLE FUEL	\$7,613.88	\$7,834.41	\$14,000.00	\$4,337.84	31%	\$14,000.00	0%	
UNIFORMS & BODY ARMOR	\$1,420.29	\$1,755.42	\$3,000.00	\$896.18	30%	\$3,000.00	0%	
POLICE SUPPLIES	\$4,310.13	\$8,430.18	\$8,000.00	\$5,084.50	64%	\$8,000.00	0%	
NEW POLICE VEHICLES	\$0.00	\$0.00	\$30,000.00	\$30,475.26	102%	\$15,000.00	-50%	
HAZARDOUS DUTY/LEOS	\$0.00	\$0.00	\$42,000.00	\$0.00	0%	\$0.00	-100%	
SUB-TOTAL	\$306,010.11	\$321,044.77	\$403,101.14	\$225,066.03	56%	\$368,160.55	-9%	

*this is coming out of each dept VRS line item

NOTES:

FIRE DEPARTMENT

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
CONTRIBUTIONS FIRE CO.	\$22,500.00	\$22,500.00	\$22,500.00	\$22,500.00	100%	\$22,500.00	0%	
FIRE PROGRAMS FUND	\$12,000.00	\$0.00	\$10,000.00	\$0.00	0%	\$10,000.00	0%	
SUB-TOTAL	\$34,500.00	\$22,500.00	\$32,500.00	\$22,500.00	69%	\$32,500.00	0%	

PASS THROUGH

NOTES:

MOSQUITO & WEED CONTROL

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
PAY (Moq. Spraying)	\$920.00	\$3,173.50	\$4,200.00	\$2,550.00	61%	\$3,500.00	-17%	
REPAIR-MAINT. SUPPLIES	\$0.00	\$0.00	\$750.00	\$0.00	0%	\$500.00	-33%	
MOSQUITO CHEMICALS	\$1,883.75	\$0.00	\$5,000.00	\$1,897.50	38%	\$2,500.00	-50%	
WEED CONTROL (contract)	\$6,225.00	\$4,150.00	\$9,500.00	\$0.00	0%	\$6,500.00	-32%	
SUB-TOTAL	\$9,028.75	\$7,323.50	\$19,450.00	\$4,447.50	23%	\$13,000.00	-33%	

NOTES:

STREET MAINTENANCE

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
SALARIES	\$98,468.76	\$51,255.01	\$26,051.17	\$15,096.53	58%	\$23,182.64	-11%	
OVERTIME COMP.	\$859.13	\$914.10	\$1,000.00	\$600.34	60%	\$1,500.00	50%	
FICA	\$7,490.10	\$3,685.67	\$2,016.03	\$966.99	48%	\$1,622.68	-20%	
RETIREMENT	\$6,907.63	\$2,793.72	\$1,852.64	\$1,474.72	80%	\$3,948.01	113%	
HOSPITALIZATION	\$18,287.89	\$14,385.54	\$7,812.00	\$5,533.50	71%	\$8,556.00	10%	
LIFE INS.	\$538.60	\$263.26	\$345.23	\$196.75	57%	\$303.66	-12%	
SUTA	\$1,592.78	\$1,387.45	\$456.00	\$142.24	31%	\$105.20	-77%	
VEHICLE REPAIR	\$3,634.70	\$119.22	\$3,000.00	\$318.66	11%	\$2,000.00	-33%	
ELECTRIC SERVICE	\$25,716.70	\$24,787.40	\$30,000.00	\$14,090.87	47%	\$30,000.00	0%	
STREET REPAIR-MAIN.	\$3,628.29	\$2,099.86	\$8,500.00	\$7,533.87	89%	\$8,500.00	0%	
SMALL TOOLS & EQUIP	\$396.38	\$623.70	\$500.00	\$9.40	2%	\$500.00	0%	
UNIFORMS	\$0.00	\$0.00	\$1,000.00	\$152.67	0%	\$500.00	-50%	
SAFETY-STREET SIGNS	\$0.00	\$892.01	\$500.00	\$214.21	43%	\$300.00	-40%	
SUB-TOTAL	\$167,520.96	\$103,206.94	\$83,033.07	\$46,330.75	56%	\$81,018.19	-2%	

FY18 - Department split benefits with water & sewer to become Public Works

SOLID WASTE

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
VEHICLE-MAIN.	\$1,079.44	\$1,485.64	\$3,600.00	\$670.17	19%	\$3,000.00	-17%	
TRASH COLLECTION SER.	\$87,963.96	\$89,998.96	\$87,816.00	\$53,705.90	61%	\$92,500.00	5%	
REPAIR/MAIN.	\$319.72	\$1,872.82	\$2,000.00	\$1,505.63	75%	\$2,000.00	0%	
VEHICLE FUEL	\$2,399.96	\$2,206.92	\$4,000.00	\$1,774.41	44%	\$4,000.00	0%	
SUB-TOTAL	\$91,762.98	\$95,564.34	\$97,416.00	\$57,656.11	59%	\$101,500.00	4%	

May want to increase for chipper maintenance
Contract with Davis Disposal

NOTES:

LITTER CONTROL

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
LITTER CONTROL(CANS & LINERS)	\$1,084.85	\$725.25	\$1,200.00	\$89.19	7%	\$1,200.00	0%	
SUB-TOTAL	\$1,084.85	\$725.25	\$1,200.00	\$89.19	7%	\$1,200.00	0%	

Grant Funded

NOTES:

BUILDINGS & GROUNDS

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
ELECTRIC SERVICES	\$3,559.24	\$4,229.64	\$5,000.00	\$2,754.37	55%	\$5,500.00	10%	
HEATING FUEL	\$3,382.30	\$3,601.23	\$5,000.00	\$832.39	17%	\$3,500.00	-30%	
JANITORIAL SUPPLIES	\$660.85	\$2,265.08	\$1,500.00	\$209.73	14%	\$1,500.00	0%	
TOWN HALL JANITORIAL SERVICE	\$2,600.00	\$2,600.00	\$3,250.00	\$2,000.00	62%	\$3,250.00	0%	
REPAIR/MAIN.	\$11,395.04	\$4,436.28	\$9,500.00	\$1,322.22	14%	\$9,500.00	0%	
SUB-TOTAL	\$21,597.43	\$17,132.23	\$24,250.00	\$7,118.71	29%	\$23,250.00	-4%	

NOTES:

PARKS

DESCRIPTION	Actual Exp FY 2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
CUTTING GRASS CONT.	\$5,765.00	\$8,920.00	\$6,300.00	\$4,200.00	67%	\$6,300.00	0%	
ELECTRIC SERVICES	\$721.15	\$669.15	\$700.00	\$456.72	65%	\$924.00	32%	
REPAIR/MAIN. SUPPLIES	\$272.56	\$0.00	\$1,000.00	\$0.00	0%	\$550.00	-45%	
SMALL TOOLS-EQUIP.	\$251.17	\$308.85	\$300.00	\$0.00	0%	\$150.00	-50%	
PLANTINGS/LANDSCAPE	\$1,282.75	\$150.90	\$2,500.00	\$0.00	0%	\$2,500.00	0%	
SUB-TOTAL	\$8,292.63	\$10,048.90	\$10,800.00	\$4,656.72	43%	\$10,424.00	-3%	

NOTES:

WHARF

FY17 - Ruth (Winter)

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
FT-HARBORMASTER	\$0.00	\$7,543.13	\$0.00	\$0.00	0%	\$30,000.00	100%	
SALARIES/PT COMPENSATION	\$29,932.45	\$40,721.52	\$34,404.00	\$20,328.47	59%	\$15,000.00	-129%	
OVERTIME	\$961.07	\$3,907.53	\$2,000.00	\$2,604.60	130%	\$5,000.00	60%	
FICA	\$2,363.35	\$3,988.91	\$2,631.91	\$1,695.39	64%	\$3,825.00	31%	
SUTA	\$1,254.17	\$18,063.98	\$456.00	\$252.76	55%	\$553.00	18%	
HOSPITALIZATION	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$8,556.00	100%	
RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$5,953.50	100%	
LIFE	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$458.50	100%	
ELECTRIC SERVICES	\$4,543.94	\$5,566.74	\$5,000.00	\$3,937.05	79%	\$7,500.00	33%	
TELEPHONE	\$1,941.62	\$1,734.83	\$2,500.00	\$300.38	12%	\$601.00	-316%	
WHARF JANITORIAL SUPPLIES	\$616.76	\$1,920.34	\$2,500.00	\$951.74	38%	\$2,500.00	0%	
REPAIR/MAINTENANCE	\$4,056.97	\$4,334.14	\$3,000.00	\$1,778.62	59%	\$2,000.00	-33%	
COST OF GAS/DIESEL	\$39,927.59	\$50,784.32	\$46,000.00	\$65,713.50	143%	\$70,000.00	34%	
COST OF MERCHANDISE	\$0.00	\$0.00	\$500.00	\$0.00	0%	\$500.00	0%	
OTHER OPERATING SUPPLIES	\$22,974.59	\$4,532.55	\$2,500.00	\$1,257.83	50%	\$2,500.00	0%	
ADVERTISING & DUES	\$17,431.74	\$2,279.00	\$2,000.00	\$1,279.00	64%	\$2,000.00	0%	
SUB-TOTAL	\$126,004.25	\$145,376.99	\$103,491.91	\$100,099.34	97%	\$190,271.05	98%	

New FT Position with Benefits

CAPITAL IMPROVEMENTS

\$58,105.00	\$40,879.62	\$250,000.00	\$53,493.02	21%	\$63,456.25	-75%	
FY16 - Gas Tank FY17-Study, Bulkhead FY18-Floaters FY19-Bathroom Floors & RAMP? PARKING LOT? ELECTRIC PEDESTALS?							
\$253,727.30							

CHRISTMAS

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
ELECTRIC SERVICES	\$97.72	\$380.69	\$200.00	\$101.93	51%	\$200.00	0%	
REPAIR/MAIN SUPPLIES	\$76.66	\$150.74	\$500.00	\$440.50	88%	\$500.00	0%	
CHRISTMAS DECORATIONS	\$13,530.21	\$13,180.68	\$5,000.00	\$3,426.89	69%	\$5,000.00	0%	
SUB-TOTAL	\$13,704.59	\$13,712.11	\$5,700.00	\$3,969.32	70%	\$6,700.00	0%	

NOTES:
 FY17 - Sponsorships for decorations = \$3,824.20
 FY16 - Sponsorships for decorations = \$3,450

COUNCIL CONTINGENCY & BANK NOTE (Debt Service)

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
CONTINGENCIES	\$28,589.36	\$11,834.32	\$29,000.00	\$2,287.09	8%	\$29,000.00	0%	
DEBT SERVICE	\$11,319.45	\$19,654.60	\$7,032.00	\$4,102.00	58%	\$7,032.00	0%	
BB & T PROPERTY NOTE	\$29,227.98	\$26,781.36	\$26,762.00	\$15,622.46	58%	\$26,762.00	0%	
SUB-TOTAL	\$69,146.79	\$58,270.28	\$62,794.00	\$22,011.55	35%	\$62,794.00	0%	

NOTES:

WS REVENUE

WATER & SEWER REVENUE							
DESCRIPTION	Actual Rev FY2016	Actual Rev FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD FY 2018	Proposed Budget FY 2019	% Difference 2018 and 2019
WATER CHARGES	\$237,943.21	\$253,743.65	\$327,000.00	\$198,232.20	61%	\$320,000.00	-2%
SEWER CHARGES	\$593,897.92	\$731,300.69	\$779,000.00	\$676,109.95	87%	\$960,000.00	23%
SEPTAGE REVENUE	\$13,396.27	\$15,361.03	\$15,000.00	\$0.00	0%	\$15,000.00	0% ???
WATER INSTALLATION	\$0.00	\$0.00	\$3,000.00	\$0.00	0%	\$3,000.00	0%
SEWER INSTALLATION FEES	\$1,200.00	\$0.00	\$2,400.00	\$0.00	0%	\$2,400.00	0%
WATER / SEWER PENALTIES	\$15,772.70	\$15,795.34	\$12,500.00	\$14,416.84	115%	\$24,000.00	92%
MISCELLANEOUS REV.	\$10,567.47	\$1,884.77	\$5,000.00	\$2,050.08	41%	\$3,500.00	-30%
TRANSFER from GENERAL FUND				\$0.00	NA	NA	#VALUE!
TOTAL	\$872,777.57	\$1,018,085.48	\$1,143,900.00	\$890,809.07	78%	\$1,327,900.00	16%
			Total Sewer Revenue	\$991,150.00		\$336,750.00	Total Revenue
			Total Sewer Expenses	\$928,569.92		\$371,458.42	Total Exps
			Balance	\$62,580.08		(\$34,708.42)	
			Total W&S Balance	\$27,871.66			
Transfer from Gen Fund Needed:			From FY19 General Fund	\$0.00		75%	
			Balance	\$27,871.66			

WATER DEPARTMENT EXPENDITURES

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
SALARIES	\$50,636.95	\$52,840.22	\$66,524.84	\$39,590.02	60%	\$63,709.54	-4%	
OVER-TIME	\$3,095.01	\$3,118.24	\$5,000.00	\$2,852.67	57%	\$6,000.00	20%	
FICA	\$3,910.10	\$4,116.53	\$5,083.50	\$3,101.53	61%	\$4,873.80	-4%	
RETIREMENT	\$1,443.23	\$4,332.18	\$4,535.14	\$3,787.80	84%	\$9,942.83	119%	
HOSPITALIZATION	\$7,620.13	\$8,552.91	\$13,671.00	\$8,300.25	61%	\$14,973.00	10%	
LIFE INS.	\$270.70	\$265.15	\$873.46	\$531.31	61%	\$834.61	-4%	
SUTA	\$632.82	\$545.61	\$798.00	\$346.12	43%	\$368.20	-54%	
TRAINING AND TRAVEL	\$0.00	\$0.00	\$1,000.00	\$0.00	0%	\$1,000.00	0%	
VEHICLE REPAIR	\$3,265.33	\$1,393.51	\$2,000.00	\$864.63	43%	\$2,000.00	0%	
REPAIR/MAIN.-SVC.	\$7,649.23	\$8,503.16	\$5,000.00	\$1,991.57	40%	\$5,000.00	0%	
PRINTING WATER BILLS	\$0.00	\$290.08	\$200.00	\$200.00	100%	\$200.00	0%	
ADVERTISING	\$401.58	\$0.00	\$150.00	\$46.73	31%	\$150.00	0%	
ELECTRIC SERVICES	\$12,692.10	\$9,578.93	\$13,000.00	\$6,894.56	53%	\$13,000.00	0%	
POSTAGE	\$127.24	\$437.50	\$500.00	\$250.00	50%	\$500.00	0%	
TELEPHONE	\$2,700.36	\$2,746.48	\$2,000.00	\$1,173.60	59%	\$2,000.00	0%	
DUES/MEMBERSHIPS	\$0.00	\$80.00	\$1,000.00	\$6,000.00	600%	\$1,000.00	0%	
HEALTH DEPT. FEES	\$2,132.85	\$2,132.85	\$2,500.00	\$4,853.85	194%	\$5,000.00	100%	
REPAIR & MAINTENANCE	\$2,256.10	\$5,402.74	\$5,000.00	\$0.00	0%	\$5,000.00	0%	
VEHICLE FUEL	\$1,281.73	\$1,329.80	\$2,000.00	\$895.26	45%	\$2,000.00	0%	
UNIFORMS	\$0.00	\$90.71	\$300.00	\$85.19	28%	\$300.00	0%	
LAB SUPPLIES	\$980.93	\$2,857.14	\$3,125.00	\$243.00	8%	\$3,000.00	-4%	
PURIFICATION SUPPLIES	\$13,607.02	\$18,138.80	\$20,000.00	\$16,922.93	85%	\$29,000.00	45%	
SMALL TOOLS & EQUIPMENT	\$400.53	\$0.00	\$500.00	\$0.00	0%	\$200.00	-60%	
DEBT SERVICE	-\$99,636.64	-\$99,636.64	\$162,375.00	\$49,818.32	31%	\$99,636.64	-39%	
INTEREST EXPENSE	\$103,099.96	\$101,769.80	\$0.00	\$0.00	#DIV/0!	\$101,769.80	#DIV/0!	
RESERVE FOR CIP	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	#DIV/0!	
SUB-TOTAL			\$317,135.94	\$148,749.34	47%	\$371,458.42	17%	

Notes:

SEWER DEPARTMENT EXPENDITURES

DESCRIPTION	Actual Exp FY2016	Actual Exp FY2017	Budget FY 2018	YTD as of 2/7/18	% YTD 2018	Proposed Budget FY 2019	% Difference 2018 and 2019	Council Adjustments FY19
SALARIES	\$139,919.72	\$143,063.39	\$158,073.34	\$89,657.09	57%	\$152,495.99	-4%	
OVER TIME	\$9,526.28	\$9,327.49	\$14,250.00	\$6,276.91	44%	\$19,000.00	33%	
FICA	\$11,328.59	\$11,953.03	\$12,086.97	\$7,255.91	60%	\$11,816.75	-2%	
RETIREMENT	\$4,142.30	\$72,372.14	\$11,381.87	\$8,627.35	76%	\$25,063.16	120%	
HOSPITALIZATION	\$22,898.47	\$23,922.71	\$29,295.00	\$18,716.25	64%	\$32,085.00	10%	
LIFE INS.	\$740.91	\$8.12	\$2,072.74	\$1,186.62	57%	\$2,456.42	19%	
SUTA	\$1,712.17	\$1,578.73	\$2,079.00	\$764.62	37%	\$894.20	-57%	
TRAINING	\$0.00	\$0.00	\$1,000.00	\$0.00	0%	\$1,000.00	0%	
VEHICLE REPAIR	\$1,244.23	\$2,060.93	\$1,500.00	(\$321.99)	-21%	\$1,500.00	0%	
PLANT & COLL. REPAIR/MAINT	\$103,469.04	\$57,392.87	\$75,000.00	\$31,222.36	42%	\$75,000.00	0%	
MEMBRANE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	#DIV/0!	
OUTSIDE CONTRACT-TESTING	\$34,618.14	\$28,035.50	\$36,000.00	\$20,144.77	56%	\$36,000.00	0%	
REPAIR & MAINTENANCE	\$1,625.33	\$3,262.15	\$3,500.00	\$348.00	10%	\$3,500.00	0%	
PRINTING UTILITY BILLS	\$0.00	\$290.08	\$450.00	\$404.91	90%	\$450.00	0%	
ADVERTISING	\$395.57	\$105.64	\$500.00	\$46.73	9%	\$250.00	-50%	
ELECTRIC SERVICES	\$83,452.65	\$74,999.78	\$75,000.00	\$42,698.70	57%	\$75,000.00	0%	
POSTAGE	\$255.25	\$437.50	\$1,000.00	\$250.00	25%	\$1,000.00	0%	
TELEPHONE SERVICES	\$7,183.55	\$7,404.70	\$7,000.00	\$4,455.87	64%	\$7,650.00	9%	
DUES/MEMBERSHIPS	\$5,057.42	\$4,199.04	\$4,000.00	\$62.02	2%	\$4,000.00	0%	
OFFICE SUPPLIES	\$1,073.83	\$68.68	\$300.00	\$113.87	38%	\$300.00	0%	
VEHICLE FUEL	\$1,822.48	\$2,109.68	\$3,500.00	\$1,342.87	38%	\$3,500.00	0%	
UNIFORMS	\$0.00	\$90.70	\$300.00	\$85.19	28%	\$300.00	0%	
LAB SUPPLIES	\$2,041.28	\$842.70	\$3,600.00	\$926.60	26%	\$2,500.00	-31%	
WASTEWATER CHEMICALS	\$40,094.18	\$39,359.25	\$48,000.00	\$13,205.21	28%	\$42,000.00	-13%	
SAFETY EQUIPMENT	\$0.00	\$0.00	\$500.00	\$0.00	0%	\$500.00	0%	
SMALL TOOLS & EQUIPMENT	\$400.52	\$0.00	\$750.00	\$0.00	0%	\$500.00	-33%	
I/I DEBT SVC. SEWER GRANT	\$45,000.00	\$45,000.00	\$45,000.00	\$22,500.00	50%	\$45,000.00	0%	
CAPITAL IMPR. DEBT SVC	\$60,531.00	\$60,915.49	\$66,725.00	\$29,178.00	44%	\$66,725.00	0%	
WTP DEBT SERVICE (SRLF)	\$216,119.40	\$216,119.40	\$216,119.40	\$108,059.70	50%	\$216,119.40	0%	
WTP DEBT SERVICE (RD)	\$76,473.00	\$76,473.00	\$101,964.00	\$50,982.00	50%	\$101,964.00	0%	
RESERVE FOR CIP	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!		#DIV/0!	
TOTAL			\$920,947.32	\$458,189.56	50%	\$928,569.92	1%	

Reimb from ins but have not repaired vehicle yet

?????

Notes:

FY19 Proposed Budget Totals

General Fund

Project Revenue: \$1,421,885.19
Projected Expenditures: \$1,339,700.07

Total Excess Expected: \$82,185.12

Enterprise Fund

Sewer:

Projected Revenue: \$991,150.00
Projected Expenditures: \$928,569.92
Excess: \$62,580.08

Water:

Projected Revenue: \$336,750.00
Projected Expenditures: \$371,458.42
Shortfall: \$34,708.42

**Total Excess Excepted:
\$27,871.66**

FY19 Proposed Budget Assumptions

- No salary increases across the board.
- No tax increases on real estate, personal property, meals tax and transient occupancy.
- 7% increase to water and sewer rates:
 - o This was discussed last year as part of a four-year plan to make the plant self-funded
- Real Estate assessments decreased 0.11% and our trending collection rate for current real estate is at about 96% the proposed revenue has been adjusted accordingly.
- Wharf gas revenue is up this year but portion of that is due a non-recurring sale to the Army Corp of Engineers although revenue was up overall
- Personal Property projected collections have been adjusted to reflect the loss of Charter Communications
- New FT-Harbormaster position is only in budget at \$30,000/year.
- Transient dockage 33% increase due to increased fee minus loss of 4 slips (-5%) net up 28%
- Health Insurance 10% increase
- VML Insurance – expected increase about 3% overall
- Retirement increased per department on average 120%

Not included to date:

- Membrane Replacement – Public Works
- Belt Press – Public Works
- Start setting aside funds for chipper and dump truck replacement/repairs – Public Works

- Town Code Codification – Administration
- Software update for town finances and billing. Could use some Community Promotion money for this project = \$26,000 startup. (Fee cheaper annually than current vendor once in place). - Administration
- Total cost of some additional wharf improvements (ramp, parking lot, and electric pedestal upgrades) - Wharf

**TOWN OF ONANCOCK
DRAFT FYE FINANCIAL STATEMENT REVIEW
FEBRUARY 5, 2018**

- Unqualified opinion with no deficiencies in internal controls noted
- Net increase in General Fund of \$121K to \$633K
- Long term debt down \$444K YOY, total debt down \$425K YOY
- Unrestricted net assets up \$100K to \$1,087K
- Total revenue up \$126K to \$2,219K due primarily to an increase in water/sewer revenue of \$145K
- Total expenses flat YOY
- Net position (net income) improved to \$13K versus (\$114K) in 2016
- Net position includes \$493K in non-cash depreciation expense
- Water/sewer loss reduced from (\$319K) in 2016 to (\$121K) in 2017
- Total cash on hand \$1,278K in 2017 versus \$1,166K in 2016
- General fund revenue \$25K below budget, down \$60K YOY due to State revenue falling \$114K
- Water/sewer revenue up \$146K YOY due primarily to a \$136K increase in sewer revenue
- Sewer expenses down \$55K YOY due primarily to reductions in Contractual Services and "Other" expenses
- Tax collection \$219K below budget but State/Fed funds received \$174K above budget (Communications Tax and PPTRA). Is this a classification issue in the budget?
- Primary driver of tax collection drop was PPT, \$74K below budget
- Total General Fund expenses only \$9K above budget