

**LURAY TOWN COUNCIL**

**May 11, 2020 - 7:00 p.m.**

**MEETING AGENDA**

- |  |                            |
|--|----------------------------|
| <b>I. CALL TO ORDER &amp; PLEDGE ALLEGIANCE TO THE U.S. FLAG</b>   | Mayor Presgraves           |
| <b>II. ROLL CALL</b>   | Danielle Babb              |
| <b>III. CONTINUITY OF GOVERNMENT ANNOUNCEMENT</b>  | Mayor Presgraves           |
| <b>IV. CONSENT AGENDA</b>  | Mayor Presgraves           |
| <b>V. GENERAL CITIZEN COMMENTS (other than agenda items)</b>   |                            |
| <b>VI. PUBLIC HEARING</b><br>A) FY 2021 Town Budget  |                            |
| <b>VII. ACTION &amp; DISCUSSION ITEMS</b><br>A) Luray Little League – Concession Payment Relief<br>B) Personal Property Tax Relief | Steve Burke<br>Steve Burke |
| <b>VIII. TOWN ATTORNEY’S REPORT</b>  | Jason Botkins              |
| <b>IX. MAYOR’S ANNOUNCEMENTS</b>   | Mayor Presgraves           |
| <b>X. ADJOURN</b>  |                            |

*Due to the threat of transmission of COVID-19 and in recognition of the Governor’s Executive Order, this Work Session is closed to the public as provided by the Town’s Emergency Ordinance Providing for Continuity of Government of Luray adopted by Town Council on April 13, 2020.*

*Please submit any public comments concerning the agenda items through any of the following means: Email – [sburke@townofluray.com](mailto:sburke@townofluray.com); Mail – Luray Town Council, Attention Steve Burke, Post Office Box 629, Luray VA, 22835; Hand Delivery – Place in exterior DROP BOX in the alcove located at the front of the Town’s Town Hall facing Main Street; or Phone – (540) 743-5511. All comments must be submitted by 5:00 pm the day of the meeting, and will be read aloud at the meeting. The meeting will be live-streamed on the Town’s Facebook Live page.*

*Version Date: April 29, 2020 11:00 a.m.*

Town of Luray  
PO Box 629  
45 East Main Street  
Luray, VA 22835  
[www.townofluray.com](http://www.townofluray.com)  
540.743.5511



**Mayor**

***Barry Presgraves***  
bpresgraves@townofluray.com  
Term: 2017-2020

**Council Members**

***Leroy Lancaster***  
llancaster@townofluray.com  
Term: 2017-2020

***Jerry Schiro***  
jschiro@townofluray.com  
Term: 2014-2022

***Joey Sours***  
jsours@townofluray.com  
Term: 2017-2020

***Jerry Dofflemyer***  
jdofflemyer@townofluray.com  
Term: 2015-2022

***Leah Pence***  
lpence@townofluray.com  
Term: 2017-2020

***Ronald Vickers***  
Rvickers@townofluray.com  
Term: 2014-2022

**Town Officials:**

Town Manager – Steven Burke  
Assistant Town Manager- Bryan Chrisman  
Town Clerk/ Treasurer- Mary Broyles  
Deputy Town Clerk/ Treasurer- Danielle Babb  
Chief of Police- Bow Cook  
Superintendent of Public Works- Lynn Mathews  
Superintendent Parks & Recreation-Dakota Baker

**Commissions & Committees:**

Luray Planning Commission  
Luray-Page County Airport Commission  
Luray Tree and Beautification Committee  
Luray Board of Zoning Appeals  
Luray Downtown Initiative  
Luray-Page County Chamber of Commerce



**Town of Luray, Virginia**  
**Town Council Agenda Statement**

**Item No: III**

**Meeting Date: May 11, 2020**

**Agenda Item:           Continuity in the Government of Luray, Virginia**

**Announcement by Mayor Presgraves:**

- This meeting of the Town Council is being held pursuant to the April 13, 2020 Ordinance for Continuity in the Government of Luray.
- The Town Clerk shall read the names of the Councilmembers present and identify those who are electronically present.
- The Town Manager, Steve Burke, is responsible for receiving public comment, which may be submitted by mail, email, phone, or hand delivery by 5:00 p.m. on the day of the meeting.
- This meeting can be viewed live on the Town's Facebook page, and a recording will be available on the Town's YouTube Channel. Minutes from the meeting will be posted on the Town's website after being approved by the Town Council.

**I move to approve the following Consent Agenda (All items must be read):**

**CONSENT AGENDA**

- (A) Minutes of the Regular Council Meeting –4-18-2020
- (B) Minutes of the Work Session of Council - 4-28-2020
- (C) Accounts Payable checks totaling- \$ 166,525.25
- (D) Financial Statements ending April 30, 2020.

Prepared By:

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Mary F. Broyles, Treasurer

**A REGULAR MEETING OF  
THE TOWN COUNCIL  
OF  
THE TOWN OF LURAY, VIRGINIA**

**Monday, April 13, 2020**

The Luray Town Council met in regular session on Monday, April 13, 2020, at 7:00 p.m. in the Luray Town Council Chambers located at 45 East Main Street, Luray, Virginia at which time there were present the following:

**Presiding:** Mayor Barry Presgraves

**Council Present:**

Ron Vickers  
Jerry Dofflemyer  
Jerry Schiro  
Leroy Lancaster  
Joseph Sours  
Leah Pence

**Also Present:**

Steve Burke, Town Manager  
Jason Botkins, Litten & Sipe (via phone)

*(This meeting was made public via the Town's Facebook page and YouTube broadcast. Public comments were accepted prior to the meeting via e-mail to [sburke@townofluray.com](mailto:sburke@townofluray.com))*

A quorum being present, Mayor Presgraves declared the Council to be in session for the transaction of business. All present stood for a moment of silence. Mayor Presgraves led everyone in the United States Pledge of Allegiance.

**CONSENT AGENDA**

**Motion:** Councilman Schiro motioned to approve the Consent Agenda as presented, motion seconded by Councilman Vickers with the vote as follows: YEA: Council Members Vickers, Dofflemyer, Schiro, Lancaster, Sours, Pence. **Approved 6-0**

***Consent Agenda***

- (A) Minutes of the Regular Council Meeting –3-9-2020
- (B) Accounts Payable checks totaling- \$ 269,026.91
- (C) Financial Statements ending March 31, 2020.

**CITIZEN COMMENT**

Mr. Burke stated that no citizens were in attendance and no comments were received in advance of the meeting.

## **ACTION & DISCUSSION ITEMS**

### **BB&T Partial Tax Refund Ordinance**

Mr. Burke requested that Council consider authorizing the partial tax refund for Branch Banking and Trust (BB&T). The error is no fault of the Town or BB&T, but was an error discovered on behalf of the Department of Taxation. This determination requires that the town along with many other localities across the State provide a partial refund on bank franchise tax from 2012 through 2014 that were not owed. Branch Banking and Trust has agreed to waive any interest that would otherwise be due. The refund will be paid through funds available from the revenue line item for Bank Franchise Tax.

**Motion:** Councilman Dofflemyer moved that the Town Council adopt the Ordinance authorizing a partial tax refund for the Branch Banking & Trust Company as presented. Motion seconded by Councilman Sours with the vote as follows: YEA: Council Members Vickers, Dofflemyer, Schiro, Lancaster, Sours, Pence. **Approved 6-0**

### **Emergency Ordinance – Continuity in the Government**

The Town Attorney, Jason Botkins, has drafted the Emergency Ordinance for the Continuity in Government for the Town associated with Public Meeting, Public Hearings, and Deadlines. The Ordinance is aimed at addressing and recognizing the COVID-19 Emergency and allows the Town to continue to conduct business. Citizens can continue to provide input by e-mail in advance of the meeting. Jason Botkins, Town Attorney, explained that this will allow Council to continue to conduct business in the manner which they are tonight, or to facilitate meetings electronically. This evenings meeting is being broadcast via Facebook and will be later moved to the Town’s YouTube Channel. In addition, the meeting minutes and updates will be published also. This Emergency Ordinance provides the Council the ability to meet in person or remotely via electronic means.

Councilman Schiro asked Town Attorney Botkins what other jurisdictions are doing under these circumstances. He responded that other jurisdictions are meeting entirely electronically for the month of April, including their public hearing for budgets. Council and staff discussed that citizen comments are being handled by phone call or e-mail before 5:00pm the day of the meeting. Tonight’s meeting is open to the public because this ordinance hasn’t been enacted; however, no citizens are in attendance tonight.

**Motion:** Councilman Schiro motioned to adopt the Emergency Ordinance – Continuity in the Government of Luray, Virginia as presented. Motion seconded by Councilman Lancaster with the vote as follows: YEA: Council Members Vickers, Dofflemyer, Schiro, Lancaster, Sours, Pence. **Approved 6-0**

**TOWN ATTORNEY**

Jason Botkins, Town Attorney, had no further business for the evening and hopes that everyone is staying well.

**ANNOUNCEMENTS/ ADJOURN**

Councilman Schiro asked if the Council will meet in a work session for April. Mr. Burke stated that the work session will be held in order to discuss the Town Budget and to review the playground proposals for Imagination Station. Councilman Schiro expressed concern about Transient Occupancy and Meals Tax revenues and how the budget will be impacted.

With no further business, the meeting was adjourned at 7:14pm.

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Barry Presgraves  
Mayor

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Danielle Babb  
Deputy Clerk-Treasurer

**MINUTES OF A TOWN COUNCIL  
WORK SESSION MEETING  
TOWN OF LURAY, VIRGINIA  
Tuesday, April 28, 2020  
5:30pm**

The Luray Town Council met in a Work Session on Tuesday, April 28, 2020 at 5:30 p.m. in the Luray Town Council Chambers located at 45 East Main Street, Luray, Virginia at which time there were the following present:

Presiding: Mayor Presgraves

Council Present: Ron Vickers  
Jerry Dofflemyer  
Jerry Schiro  
Leroy Lancaster  
Joseph Sours  
Leah Pence (via phone)

Others Present: Steve Burke, Town Manager  
Bryan Chrisman, Assistant Town Manager  
Jason Botkins, Town Attorney (via phone)  
Mary Broyles, Clerk Treasurer  
Danielle Babb, Deputy Clerk Treasurer  
Chief Bow Cook, Luray Police Department

*Due to the threat of transmission of COVID-19 and in recognition of the Governor's Executive Order, this Work Session is closed to the public as provided by the Town's Emergency Ordinance Providing for Continuity of Government of Luray adopted by Town Council on April 13, 2020.*

*This meeting was made available to the public via the  
Town's Facebook page live-streaming broadcast.*

A quorum being present, Mayor Presgraves declared the Council to be in session for the transaction of business. Mayor Presgraves led members in the United States Pledge of Allegiance. The roll was called with all members present. Councilwoman Pence requested to add the discussion of Senior Banners at the end of the meeting.

**UPDATES & DISCUSSION ITEMS**

**COVID-19 Budget Impact**

Town Manager, Steve Burke, presented information regarding the potential impact of COVID-19 on the Town's Budget per Council's request. Mr. Burke discussed potential impact to the current Fiscal Year FY 2020 and upcoming FY 2021 budget. Virginia Municipal League has provided a generalized statewide impact assessment. However, Mr. Burke stated that staff has provided their projections as well. Mr. Burke feels that staff's projections are more realistic than those provided by VML. Town Staff recognized that the main areas of the budget that will be affected are meals and lodging tax revenues. Staff is predicting a potential loss of \$130,000 in revenues for the current fiscal year and as much as \$180,000 in the FY2021 budget year. Mr. Burke assured Council members that staff is taking all measures possible to limit any unnecessary expenses.

Councilman Schiro questioned staff's more moderate predictions regarding the loss of revenues. Mr. Burke stated that it appears the VML analytics are based on large localities with lodging tax as their primary income. Town staff has looked at historic revenue data for March, April, May, and potentially impacts on June's income. Councilman Dofflemyer recognized that staff's figures were likely more reasonable.

Town Council also discussed potential impacts to VDOT revenues. Currently, the town's highway maintenance funds are not in jeopardy and all large projects seem to be on schedule. Councilwoman Pence suggested looking into means of rebating meals and/or lodging taxes. Council Members also discussed the County's authority on shutting down lodging facilities within the town. Attorney, Jason Botkins, stated that the authority is based on the Town's population and Emergency Plan requirements. Mr. Burke stated that the Luray Little League has requested a waiver of the first payment installment for the concession stand agreement due to the suspension of the current season. Council can consider this for a vote at the May meeting.

### **FY 2020-2021 Budget Discussion**

Mr. Steve Burke stated that staff will advertise for the Public Hearing to occur at the May meeting. This will be an electronic meeting and staff will receive public comment in advance.

Councilman Schiro discussed concerns regarding revenue projections and feels staff should be prepared for budget amendments in the coming year. Mr. Schiro said some revenue projections are too aggressive. Council members discussed a possible funding source for a 1% Cost of Living Adjustment. Councilman Schiro expressed that he would like to see something done for the employees; if not a percentage increase then possibly a one-time bonus. Councilman Dofflemyer and Councilwoman Pence agreed, while other Council members preferred to wait until later in the FY2021 Budget to make a determination. Councilman Sours discussed plans to defer capital improvements based on potential revenue loss and asked if any further contingencies are being made. Mr. Burke explained that if events are not permitted during the summer months, then event costs will greatly decrease. Those costs would include staff labor and vendor/materials costs. Councilman Sours would like to see further contingencies in place. Councilman Vickers discussed utility bills and if payments are being made on time or deferred.

Councilwoman Pence addressed the subject of meals and lodging tax. Ms. Pence proposed a separate fund that would allow for the collection and reinvestment of these funds to businesses in need. Town Attorney Botkins stated that a provision of this sort would require action by Council and would be extremely limited on how the funds could be appropriated. Mayor Presgraves said staff and Council would take these suggestions under advisement. Councilman Schiro recognized that while these are unusual times we should be mindful of taking away from our revenue stream. He emphasized that we need to be cautious in these acts because our citizens still expect the same level of service from the Town of Luray.

### **Code Amendment- Chapter 2-Procurement**

Mr. Burke requested Council consider a draft Code Amendment to Chapter 2 of the Town Code related to Procurement. The Town Attorney has developed the draft Amendment based on changes to State Law effective July 1, 2020. Mr. Botkins has recommended that the Town consider adding procedures at the various purchase amounts as shown in the draft included in Council's packet.

### **Imagination Station Proposals**

The Town Council is requested to review the evaluation of proposals for the replacement of Imagination Station Playground. The review committee has provided their recommendation from seven company submittals. Ultimately, the committee has recommended All Recreation's playground design at a cost

of \$300,000. Mr. Burke said that the company has designed a wonderful playground facility for the Town. He noted that Assistant Manager, Bryan Chrisman, has contacted Blue Ridge Bank about the extending the associated financing to a 10 year loan. Council members agreed that the plans look great and acknowledged the efforts that went into the review; however, they feel the project needs to be deferred. Councilman Lancaster suggest looking at doing some maintenance to the existing structure and deferring the project for one year. Councilman Dofflemyer stated that this work would not be wasted and the same company proposals could be reviewed again at a later time. Councilman Vickers inquired about the potential for a phased replacement. Mr. Burke stated that the proposals provide for a clean site for the contractor to begin work. He noted that some of the salvaged equipment could be relocated to Inn Lawn Park.

### **Senior Banners**

Mr. Burke said that the Town has received some requests to display student banners for high school seniors. Unfortunately, he noted that there are more students than poles that have the necessary hardware. Mr. Burke suggested that ground mounted signs might be more feasible. Council members suggested locating the signs at the high school. The amount of banners/signs would be approximately 130 for the senior class members.

### **Announcements and Adjourn**

Councilman Sours stated that with all the adversity surrounding the effects of Covid-19, one positive is the quality of life provided by small towns like Luray. He said that this could be a positive for our community with more folks telecommuting and we could see long term benefits.

With no further business, Mayor Presgraves adjourned meeting of the Luray Town Council at approximately 6:20 p.m.

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Mayor, Barry Presgraves

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Deputy Clerk, Danielle Babb



# Town of Luray, Virginia

## Council Agenda Statement

Item No: VI-A

Meeting Date: May 11, 2020

Agenda Item: COUNCIL PUBLIC HEARING & CONSIDERATION  
Item VI-A – FY 2020-2021 Budget

Summary: Council is requested to conduct a public hearing to receive input on the FY 2020-2021 Budget.

The total proposed budget for FY 2020-2021 is \$11,704,308 comprised of \$5,875,290 for General Fund, \$700,000 for the Community Development Block Grant for Luray Meadows Apartments, \$1,482,616 for Water Fund and \$3,646,402 for Sewer Fund.

The overall proposed budget for FY 2020-2021 reflects a \$509,229 (4%) reduction from the current FY 2019-2020 Budget of \$12,213,537 which is attributable to the completion of the West Main Street Bridge Project.

The proposed budget does include funding for the replacement of the Ralph H. Dean Park Imagination Station playground, improvements at our Wastewater Treatment Plant, vehicle upgrades for several Departments, and continuation of our capital improvements needs.

The FY 2020-2021 Budget includes proposed increases to the water and sewer rates as specified in the proposed budget document and advertisement.

Council Review: March 24 & April 28 Work Sessions, April 13 Council Meeting

Fiscal Impact: Establish FY 2021 Budget

Suggested Motion: N/A (Vote at June 8<sup>th</sup> Regular Meeting)

**NOTICE OF PUBLIC HEARING**

**TOWN OF LURAY  
SYNOPSIS OF THE BUDGET  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Pursuant to the Code of Virginia, Sections 15.2-2503 and 15.2-2506, notice is hereby given that a PUBLIC HEARING will be held by the Luray Town Council in the Luray Town Council Chambers, located at 45 East Main Street, Luray, Virginia, at 7:00 P.M., May 11, 2020.

Due to the threat of transmission of COVID-19 and in recognition of the Governor's Executive Order, this Public Hearing will be held electronically pursuant to the Emergency Ordinance Providing for Continuity of Government of Luray adopted by Town Council on April 13, 2020. Do not appear in person for the Public Hearing on May 11, 2020, as the hearing will be closed to in-person attendance by the public.

Please submit public comment concerning the proposed budget through any of the following means: Email: [sburke@townofluray.com](mailto:sburke@townofluray.com); Mail: Luray Town Council, Attention: Steve Burke, Post Office Box 629, Luray, Virginia, 22835; Hand delivery: Place in the exterior DROP BOX in the alcove located at the front of the Town's offices facing Main Street; or Phone: (540)743-5511. All comments must be submitted by 5:00 p.m. on May 11, 2020, and will be read aloud at the hearing. This hearing will be live-streamed on the Town's Facebook Live page. All normal Rules of Procedure will be followed.

The following represents a brief synopsis of the proposed budget:

	CURRENT	PROPOSED
	FY 2019-2020	FY 2020-2021
<b>REVENUES:</b>		
REAL ESTATE TAXES	\$ 1,287,003.00	\$ 1,241,700.00
PERSONAL PROPERTY TAXES	176,500.00	174,500.00
MEALS TAX	707,000.00	697,000.00
TRANSIENT OCCUPANCY TAX	231,000.00	223,000.00
OTHER TAXES/LICENSES/FEES	1,050,650.00	1,149,800.00
INCOME FROM STATE SOURCES	2,488,312.00	1,534,920.00
SERVICE FEES	3,709,327.00	5,411,018.00
COMMUNITY DEVELOPMENT BLOCK GRANT(CDBG)	700,000.00	700,000.00
INCOME FROM OTHER SOURCES/GRANTS	<u>1,755,745.00</u>	<u>572,370.00</u>
<b>TOTAL REVENUES:</b>	<b>\$12,105,537.00</b>	<b>\$11,704,308.00</b>
<b>EXPENDITURES:</b>		
GENERAL ADMINISTRATIVE EXPENSES	\$ 1,457,868.00	\$ 1,421,661.00
DEBT SERVICE	1,120,885.00	1,002,962.00
ECONOMIC DEVELOPMENT	171,133.00	176,033.00
STREET DEPARTMENT	1,110,492.00	1,125,372.00
POLICE DEPARTMENT	1,276,278.00	1,392,985.00
PARKS & RECREATION DEPARTMENT	927,494.00	938,455.00
WATER DEPARTMENT	1,016,491.00	1,023,706.00

SEWER DEPARTMENT	1,311,896.00	1,315,406.00
CAPITAL IMPROVEMENTS	3,013,000.00	2,607,728.00
COMMUNITY DEVELOPMENT BLOCK GRANT(CDBG)	700,000.00	700,000.00
<b>TOTAL EXPENDITURES:</b>	<b>\$12,105,537.00</b>	<b>\$11,704,308.00</b>

The Proposed Budget reflects the following changes to the Utility Rates:

	CURRENT	PROPOSED
	FY 2019-2020	FY 2020-2021
<b>Water Rates:</b>		
Minimum Fee - Base Rate	\$ 25.52	\$ 27.05
(Includes first 1,000 gallons)		
<b>Usage Rates:</b>		
1,001 to 10,000 gallons	\$ 5.25	\$ 5.57
10,001 to 25,000 gallons	\$ 5.35	\$ 5.67
25,001 to 50,000 gallons	\$ 5.45	\$ 5.78
50,001 to 100,000 gallons	\$ 5.56	\$ 5.89
100,001 gallons and above	\$ 5.69	\$ 6.03
<b>Sewer Rates:</b>		
Minimum Fee - Base Rate	\$ 33.63	\$ 33.83
(Includes first 1,000 gallons)		
<b>Usage Rates:</b>		
1,001 to 10,000 gallons	\$ 7.04	\$ 7.25
10,001 to 25,000 gallons	\$ 7.18	\$ 7.40
25,001 to 50,000 gallons	\$ 7.31	\$ 7.53
50,001 to 100,000 gallons	\$ 7.45	\$ 7.68
100,001 gallons and above	\$ 7.61	\$ 7.84
<b>Water &amp; Sewer Rates Outside Corporate Boundaries - Above Rates plus 50%</b>		
<b>Septage Disposal Fee:</b>		
	\$ 0.15 per gal	\$12.50 + \$ 0.40 per gal

The Proposed Budget contains NO CHANGES to all other taxes, rates, or fees that are not specifically listed herein. The entire proposed budget can be reviewed on the Town's website at [www.townofluray.com](http://www.townofluray.com).

TOWN OF LURAY  
45 East Main St.  
Luray, Virginia 22835



## Town of Luray

45 East Main Street  
P.O. Box 629  
Luray, Virginia 22835

Steven Burke, PE  
Town Manager  
sburke@townofluray.com

March 24, 2020

Mayor Barry Presgraves  
Councilman Jerry Schiro  
Councilman Ron Vickers  
Councilwoman Leah Pence

Councilman Leroy Lancaster  
Councilman Jerry Dofflemyer  
Councilman Joey Sours

RE: Recommended FY 2020-2021 Budget

Mayor Presgraves and Members of Town Council:

Town staff are pleased to present to you and the citizens of Luray the recommended budget for Fiscal Year 2020-2021. Staff have worked to present a budget that maintains our tax rates at their current levels and adjusts our water and sewer utility rates by six (6%) percent.

The total proposed budget for FY 2020-2021 is \$11,704,308 comprised of \$5,875,290 for General Fund, \$700,000 for the Community Development Block Grant for Luray Meadows Apartments, \$1,482,616 for Water Fund and 3,646,402 for Sewer Fund.

The overall proposed budget for FY 2020-2021 reflects a \$509,229 (4%) reduction from the current FY 2019-2020 Budget of \$12,213,537 which is attributable to the completion of the West Main Street Bridge Project, but includes funding for the replacement of the Ralph H Dean Park Imagination Station playground and improvements to our Wastewater Treatment Plant.

The proposed budget does not include a Cost of Living Adjustment for salaries as presented, but a possible funding source for a 1% COLA could be realized should funding for the design of the terminal at the airport be postponed.

My thanks to our Department Heads with their assistance to present this balanced budget, and specifically thanks to Bryan Chrisman, Mary Broyles, and Danielle Babb for all the work that they dedicated to its development.

Your staff and I look forward to working with you to address any questions that you might have as you advance the adoption of the Town's FY 2020-2021 Budget.

Sincerely,

Steve Burke, PE  
Town Manager

**FY 2021 BUDGET SCHEDULE**  
*Review & Approval Dates*

March 24	Work Session	Proposed FY20-21 Budget Presentation
April 1		<b>Balanced Draft Required</b>
April 13	Regular Meeting	Budget Discussion & Draft Ad Review
April 28	Work Session	Budget Discussion
May 11	Regular Meeting	Early Public Hearing Date
May 26	Work Session/Special Meeting	Early Budget Adoption
June 8	Regular Meeting	Late Budget Public Hearing Date
June 23	Work Session/Special Meeting	Late Budget Adoption
June 30		<b>Budget Adoption Required</b>

## FY 20-21 REVENUES

### GENERAL FUND

3-100-11010-0001	Current Real Property Taxes	1,220,000
3-100-24030-0001	Street and Highway Maintenance	1,180,500
3-100-12080-0001	Meals Tax	702,000
3-100-41040-0002	Proceeds from Indebtedness	350,000
3-100-12030-0001	Business License Tax	320,000
3-100-16080-0001	Waste Collections & Disposal	282,000
3-100-12060-0001	Bank Franchise Tax	230,000
3-100-12070-0001	Transient Occupancy Tax	230,000
3-100-12010-0001	Local Sales and Use Taxes	200,000
3-100-11030-0001	Current Personal Prop. Taxes	169,500
3-100-12090-0001	Cigarette Tax	132,000
3-100-24010-0001	State Aid - Localities Police	131,696
3-100-22010-0009	Pers. Property Tax Reimbursement	74,574
3-100-12020-0001	Consumer Utility Taxes	71,000
3-100-12020-0002	State Communications Tax	66,000
3-100-11020-0001	Public Service Corp. Taxes	60,000
3-100-12050-0001	Motor Vehicle Fee	58,000
	Other General Fund Revenue Sources	398,020
	<b>TOTAL GENERAL FUND</b>	<b>\$ 5,875,290</b>

### COMMUNITY DEVELOPMENT BLOCK GRANT

3-320-32010-0001	CDBG - People Inc./NSVRC	700,000
	<b>TOTAL CDBG FUND</b>	<b>\$ 700,000</b>

### WATER FUND

3-501-13030-0033	Water Tap Fees	10,000
3-501-13030-0035	Reconnection Fees	6,500
3-501-13030-0036	Water Facility Fees	82,734
3-501-16190-0001	Customer Sales - Water	1,380,482
3-501-18010-0001	Miscellaneous Income	300
3-501-19120-0003	Recoveries & Rebates	100
3-501-24303-0001	VDH Grant	2,500
0-501-00102-0002	Transfer to/from other funds	-
	<b>TOTAL WATER FUND</b>	<b>\$ 1,482,616</b>

## REVENUES

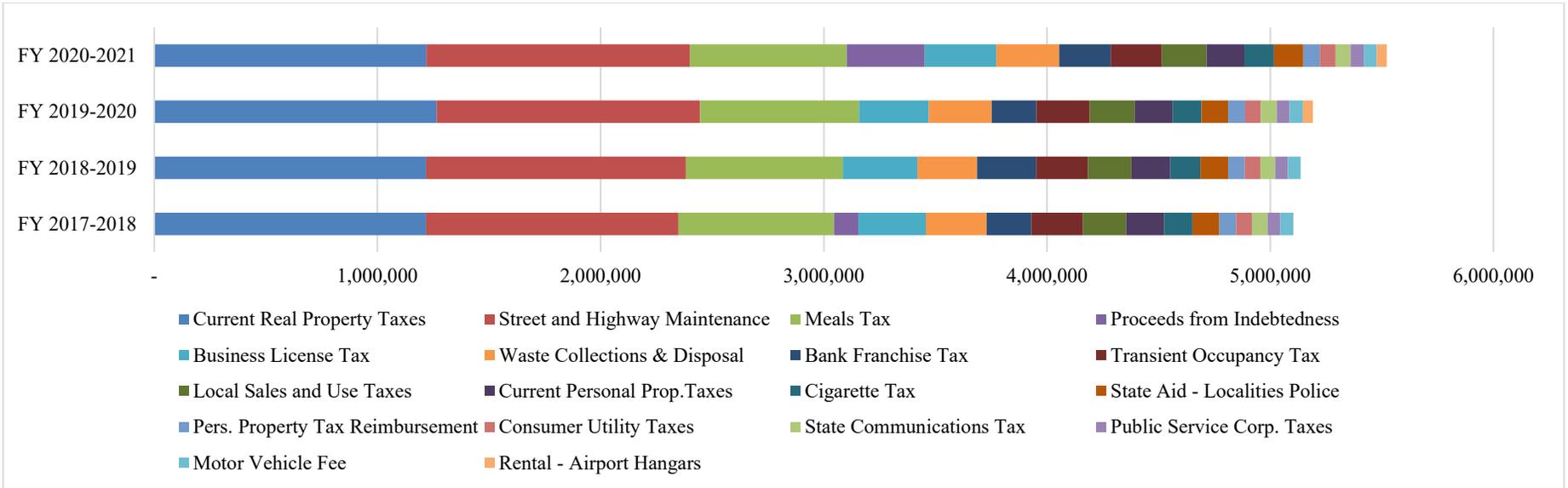
### SEWER FUND

3-502-13030-0033	Sewer Tap Fees	10,000
3-502-13030-0035	Sewer Facility Fees	141,557
3-502-16190-0001	Customer Sales - Sewer	1,566,245
3-502-16190-0002	Sewer Surcharges	175,000
3-502-16190-0005	Nutrient Credit Program	3,000
3-502-18010-0001	Miscellaneous Income	500
3-502-19020-0003	Recoveries & Rebates	100
0	BRB WWTP Loan	1,750,000
0-502-00102-0002	Transfer to/from other funds	-
<b>TOTAL SEWER FUND</b>		<b>\$ 3,646,402</b>

### TOTAL FY 20-21 BUDGET

**TOTAL** **\$ 11,704,308**

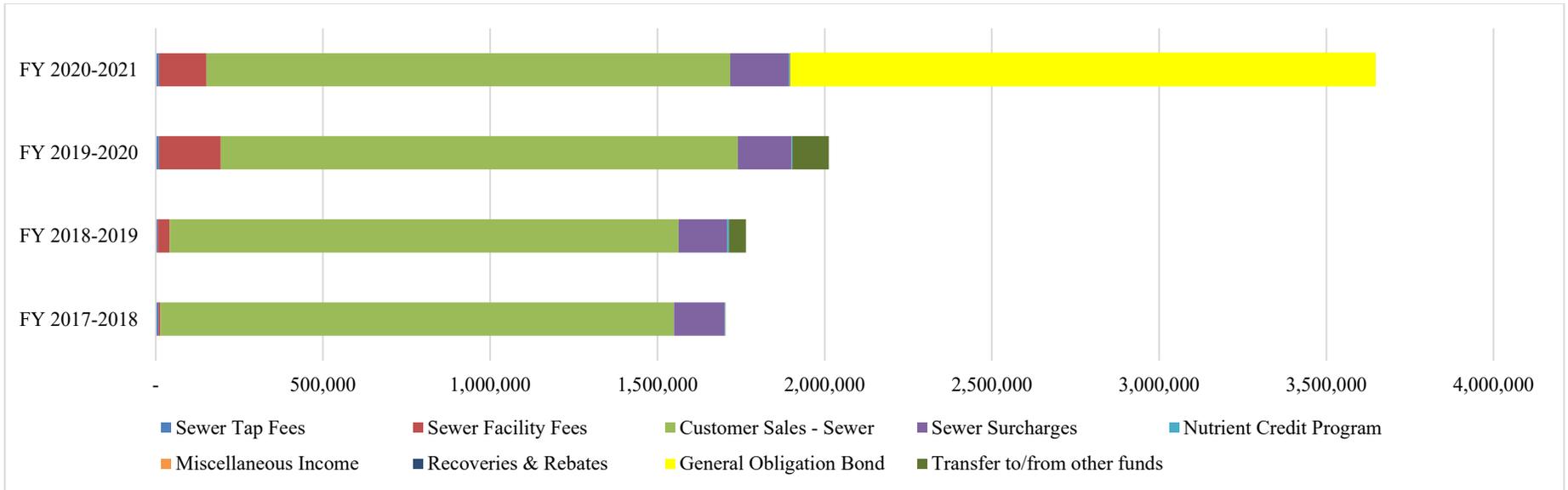
## GENERAL FUND REVENUE HISTORY



## WATER FUND REVENUE HISTORY



# SEWER FUND REVENUE HISTORY



**FY 20-21 EXPENDITURES**

**GENERAL FUND**

**Mayor & Council**

Personnel	128,788
Operating	60,000
Capital	-
<b>TOTAL \$</b>	<b>188,788</b>

**Board of Elections**

Personnel	-
Operating	-
Capital	-
<b>TOTAL \$</b>	<b>-</b>

**Planning & Zoning**

Personnel	29,600
Operating	14,150
Capital	-
<b>TOTAL \$</b>	<b>43,750</b>

**Town Manager**

Personnel	100,066
Operating	20,300
Capital	-
<b>TOTAL \$</b>	<b>120,366</b>

**Police Department**

Personnel	1,195,835
Operating	197,150
Capital	49,000
<b>TOTAL \$</b>	<b>1,441,985</b>

**Economic Development**

Personnel	-
Operating	176,033
Capital	-
<b>TOTAL \$</b>	<b>176,033</b>

**Legal Services**

Personnel	-
Operating	40,000
Capital	-
<b>TOTAL \$</b>	<b>40,000</b>

**Public Works - Streets**

Personnel	280,422
Operating	294,950
Capital	615,800
<b>TOTAL \$</b>	<b>1,191,172</b>

**Capital Projects**

Personnel	-
Operating	-
Capital	75,000
<b>TOTAL \$</b>	<b>75,000</b>

**Annual Audit**

Personnel	-
Operating	6,920
Capital	-
<b>TOTAL \$</b>	<b>6,920</b>

**Refuse Collections**

Personnel	-
Operating	279,000
Capital	-
<b>TOTAL \$</b>	<b>279,000</b>

**General Fund Debt Service**

Personnel	-
Operating	200,484
Capital	-
<b>TOTAL \$</b>	<b>200,484</b>

**Treasurer**

Personnel	272,527
Operating	52,650
Capital	-
<b>TOTAL \$</b>	<b>325,177</b>

**Tax Relief**

Personnel	-
Operating	18,000
Capital	-
<b>TOTAL \$</b>	<b>18,000</b>

**IT Support**

Personnel	-
Operating	20,000
Capital	-
<b>TOTAL \$</b>	<b>20,000</b>

**General Properties**

Personnel	18,230
Operating	339,700
Capital	36,000
<b>TOTAL \$</b>	<b>393,930</b>

**Safety Programs**

Personnel	3,230
Operating	18,500
Capital	-
<b>TOTAL \$</b>	<b>21,730</b>

**Parks & Recreation**

Personnel	566,955
Operating	371,500
Capital	394,500
<b>TOTAL \$</b>	<b>1,332,955</b>

**TOTAL GENERAL FUND**

<b>Personnel</b>	<b>2,595,653</b>
<b>Operating</b>	<b>2,109,337</b>
<b>Capital</b>	<b>1,170,300</b>
<b>TOTAL \$</b>	<b>5,875,290</b>

## EXPENDITURES

### COMMUNITY DEVELOPMENT BLOCK GRANT

#### ***CDBG Fund Project Fund***

Personnel	-
Operating	700,000
Capital	-
TOTAL \$	700,000

### WATER FUND

#### ***Water Administration***

Personnel	136,392
Operating	29,070
Capital	-
TOTAL \$	165,462

#### ***Data Processing***

Personnel	71,621
Operating	23,750
Capital	-
TOTAL \$	95,371

#### ***Water Operations***

Personnel	242,836
Operating	103,600
Capital	28,628
TOTAL \$	375,064

#### ***Water Plant Operations***

Personnel	180,487
Operating	235,950
Capital	37,000
TOTAL \$	453,437

#### ***Water Fund Debt Service***

Personnel	-
Operating	393,282
Capital	-
TOTAL \$	393,282

#### ***TOTAL WATER FUND***

Personnel	631,336
Operating	785,652
Capital	65,628
TOTAL \$	1,482,616

### SEWER FUND

#### ***Sewer Administration***

Personnel	136,452
Operating	44,170
Capital	-
TOTAL \$	180,622

#### ***Data Processing***

Personnel	71,616
Operating	25,050
Capital	-
TOTAL \$	96,666

#### ***Sewer Operations***

Personnel	190,550
Operating	76,250
Capital	111,800
TOTAL \$	378,600

#### ***Sewer Plant Operations***

Personnel	330,318
Operating	441,000
Capital	1,810,000
TOTAL \$	2,581,318

#### ***Sewer Fund Debt Service***

Personnel	-
Operating	409,196
Capital	-
TOTAL \$	409,196

#### ***TOTAL WATER FUND***

Personnel	728,936
Operating	995,666
Capital	1,921,800
TOTAL \$	3,646,402

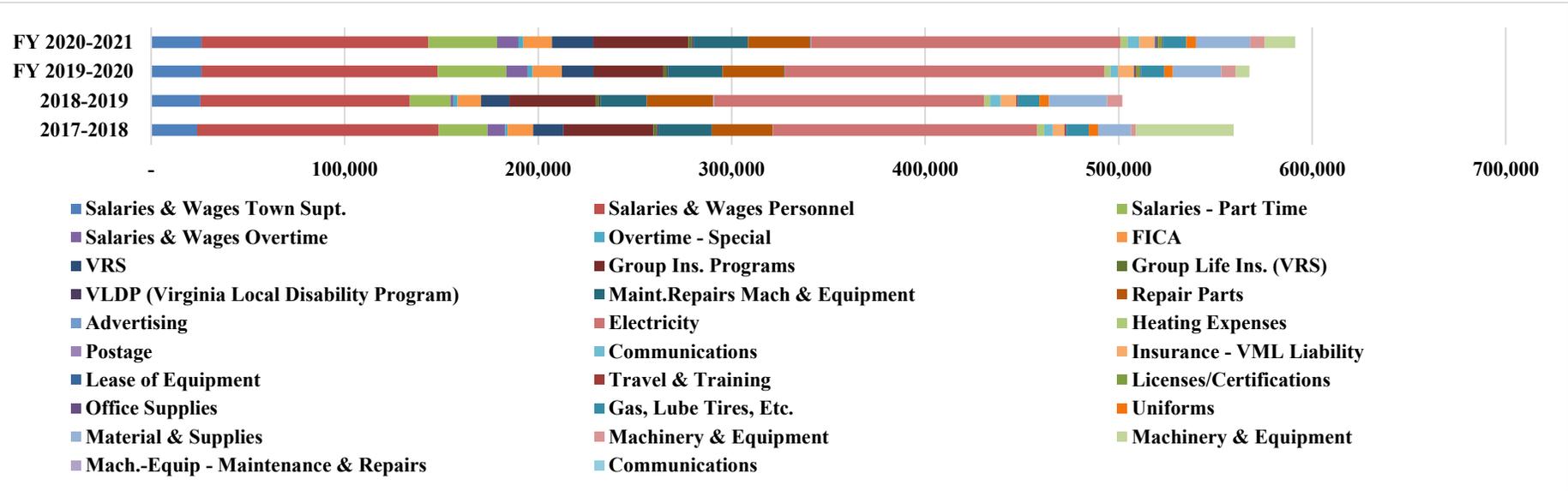
### TOTAL FY 20-21 BUDGET

Personnel	3,955,925
Operating	4,590,655
Capital	3,157,728
TOTAL \$	11,704,308

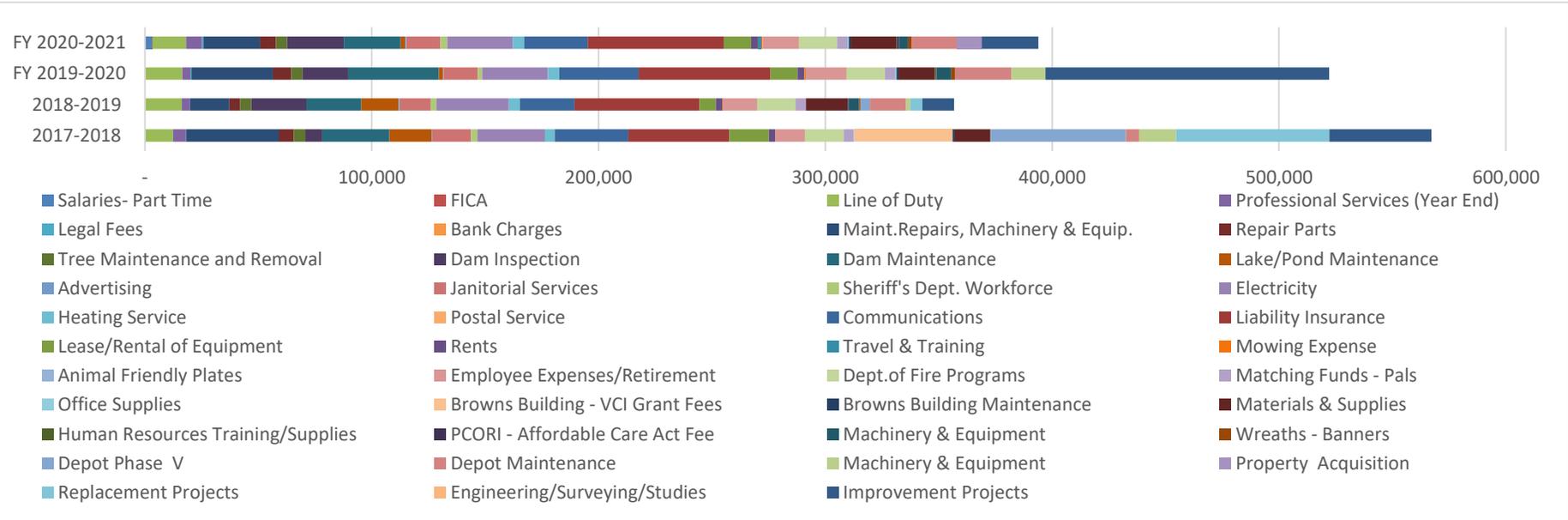




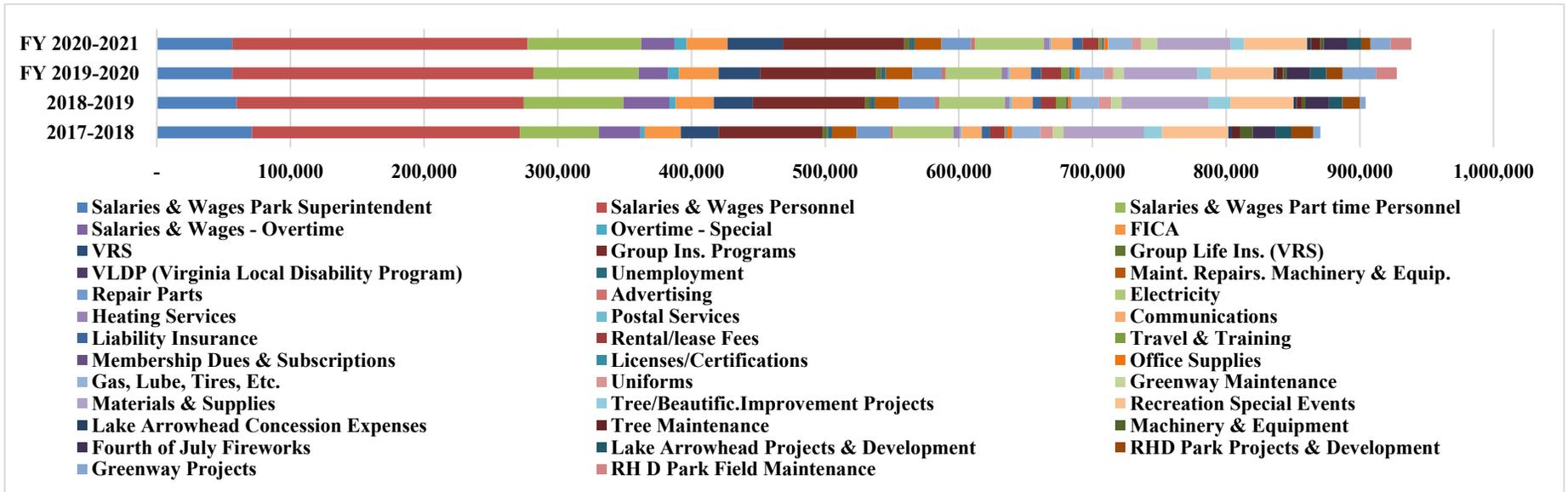
## PUBLIC WORKS – STREETS EXPENDITURE HISTORY



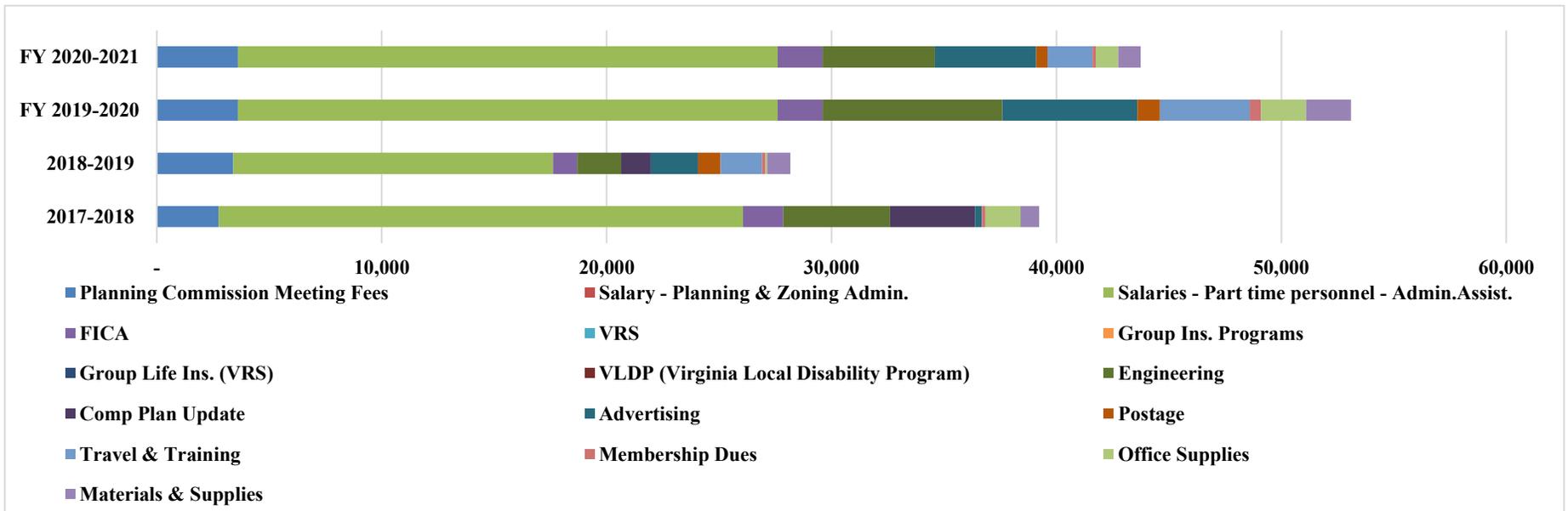
## GENERAL PROPERTIES EXPENDITURE HISTORY



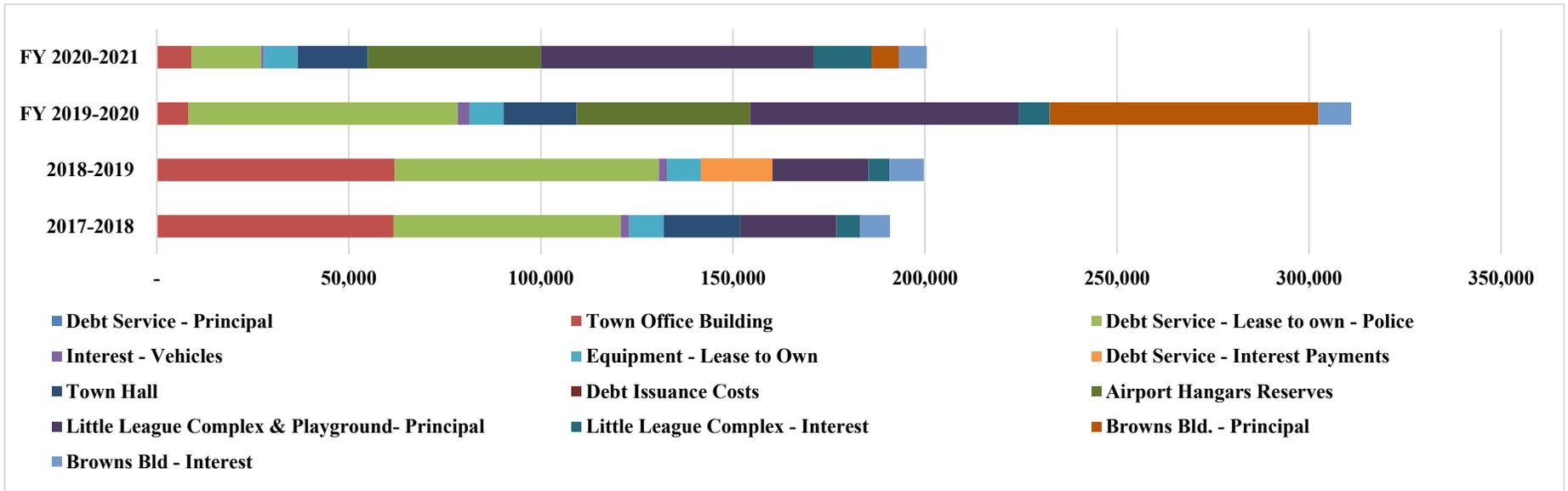
## PARKS & RECREATION EXPENDITURE HISTORY



## PLANNING & ZONING EXPENDITURE HISTORY



## GENERAL FUND DEBT SERVICE EXPENDITURE HISTORY









**TOWN OF LURAY  
FY 2020-2021 BUDGET  
UNFUNDED BUDGET REQUESTS**



**GENERAL FUND**

**Safety Program**

Travel & Training – Increase Request	\$2,500
Materials & Supplies – Increase to Gen Services Herbicide Program	\$3,000
Equipment – Transfer to Gen Services Herbicide Program	\$4,000

**Police Department**

Travel & Training – Historic Funding	\$5,000
Membership Dues – Delay Joining Narcotics Task Force	\$15,000
Machinery & Equipment – Upfitting only 1 new vehicle	\$8,000
Equipment – Funding for FY2022 Radio System Delayed	\$20,000
Vehicles – Fund only 1 of 2 vehicles	\$32,000
Buildings & Structures – Delay office flooring	\$5,000

**Public Works**

Machinery & Equipment – Delay new mower	\$15,000
Compliance – Unavailable funds for Pedestrian Signal Equip	\$18,000

**Parks & Recreation**

Machinery – Not funded Bobcat Hydraulic Breaker attachment	\$6,500
Machinery – Delay truck upfit	\$14,500
Projects – Delay Tennis Court resurfacing	\$12,500

**TOTAL**

**WATER FUND**

**Operations**

Projects – New Valve Meters	\$24,000
Projects – Planning Mill Road Waterline Replacement	\$26,000

**Water Plant**

Maint Repairs – Reduced Increase	\$5,000
Repair Parts – Reduced Request	\$13,000
Equipment – Delay Replace Pall Modules	\$70,000
Vehicles – Not Funded Truck	\$35,000

Buildings – Not Funded Storage Building	\$15,000
Projects – LED Lighting	\$7,000
Projects – Delay Full Funding Floor refinishing	\$12,500

**TOTAL**

**SEWER FUND**

**Operations**

Projects – Reduced Sewer Manhole Lining	\$8,000
Buildings – East End Lift Station by People, Inc.	\$40,000
Projects – Delay West-Lu Lift Station	\$60,000

**TOTAL**

**UNFUNDED CAPITAL PROJECTS**

Boomfield Pedestrian Access – Phase 1	\$50,000
Parking Lot Paving (Browns & Town Hall)	\$175,000

## FY 2020-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

<b>West Main Street &amp; Northcott Drive Roundabout Intersection Improvement</b>						
Summary:	Construct Roundabout intersection VDOT Smart Scale Project – VDOT Administered Project Included in Comp Plan					
Cost Estimate	YTD Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
\$2,872,000	\$1,533,000	\$5,000	\$500,000	-	-	\$600,000
Planning Commission Comments:						

<b>Luray Meadows Apartments – People Inc.</b>						
Summary:	Construct 52 unit, income based apartment complex People Inc project with Town applying for Community Development Block Grant for site improvements Project Included in Comp Plan					
Cost Estimate	YTD Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
\$9,628,984	-	-	-	\$700,000	-	-
Planning Commission Comments:						

<b>Memorial Drive Upgrades – Phase 2</b>						
Summary:	Construct Road and Drainage Improvement VDOT Revenue Sharing – Locally Administered Project Included in Comp Plan					
Cost Estimate	YTD Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
\$1,652,000	-	-	\$100,000	\$50,000	-	\$826,000
Planning Commission Comments:						

## FY 2020-2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

<b>Ralph H Dean Park Imagination Station Playground Replacement</b>						
Summary:	Construct New Imagination Station Playground General Fund Revenue – Seven Year Loan					
Cost Estimate	YTD Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
\$350,000	-	-	-	\$350,000	-	-
Planning Commission Comments:						

<b>Wastewater Treatment Plant Upgrades</b>						
Summary:	Construct New Influent Screening Facilities, Oxidation Ditch Pumps, Enhanced Septage Receiving Sewer Fund Revenue – General Obligation Bond Project Included in Comp Plan					
Cost Estimate	YTD Funds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
\$2,000,000	-	-		\$1,000,000	\$1,000,000	-
Planning Commission Comments:						



**TOWN OF LURAY**  
**RATE & FEE SCHEDULE**  
 July 2020 to June 2021



**ZONING PERMIT & LAND USE FEES (per application)**

PERMIT DESCRIPTION	RATE
Residential Dwelling Unit Zoning Permit (New Construction/Change of Use)	\$50.00 per unit
Residential Dwelling Unit Zoning Permit (Additions/Accessory Structure)	\$35.00 per structure
Sign Permit	\$35.00 per sign
Zoning Clearance	No fee
Commercial/Non-Residential/Multi-Family Structures Zoning Permit <sup>1</sup>	\$100.00 per structure
Sketch Plat Submission	\$50.00
Preliminary Subdivision Plan Submission – Minor (Less than 4 lots) <sup>2</sup>	\$350.00 + \$50.00 per lot
Preliminary Subdivision Plan Submission – Major (4 lots or more) <sup>2</sup>	\$500.00 + \$75.00 per lot
Final Subdivision Plan Submission w/ Survey Record Plats – Minor <sup>2</sup>	\$300.00 + 25.00 per lot
Final Subdivision Plan Submission w/ Survey Record Plats – Major <sup>2</sup>	\$300.00 + \$50.00 per lot
Boundary Line Adjustment – Survey Review & Signature <sup>2</sup>	\$250.00 per survey plat
Developmental Site Plan Review – Residential Dwelling Unit <sup>2</sup>	\$300.00 + \$100.00 per dwelling unit
Developmental Site Plan Review – Commercial/Non-Residential/Multi-Family Structures <sup>2</sup> (Based on total square footage of all structures)	\$600.00 (first 1,000 sq. ft.) plus \$600.00 for each addl 2,400 sq. ft. (pro rated)
Zoning Variance <sup>3</sup>	\$250.00 + 2 ads
Special Use Permit <sup>1&amp;3</sup>	\$250.00 + 4 ads
Special Use Permit – Home Occupation <sup>3</sup>	\$50.00 + 4 ads
Rezoning <sup>1&amp;3</sup>	\$250.00 + \$100.00 per acre + 4 ads
Petition for Annexation <sup>2&amp;3</sup>	\$1,000.00 + 1 ad
<sup>1</sup> May also require Site Plan Review with separate fee	
<sup>2</sup> Applicant is responsible for reimbursing the Town for the cost of all required engineering reviews	<b>Invoiced separately during the process</b>
<sup>3</sup> Applicant is responsible for the cost of all advertisements	<b>Paid in full at time of application</b>

**BUSINESS LICENSE**

LICENSE DESCRIPTION	RATE
New Business Application Fee	\$40.00 per Business Category
Retail Merchant	\$0.12/\$100.00 of Gross Receipts
Wholesale Merchant	\$0.05/\$100.00 of Gross Receipts
Professional	\$0.25/\$100.00 of Gross Receipts
Business/Personal/Repair Service	\$0.25/\$100.00 of Gross Receipts
Contractor in Town Corporation Limits	\$0.10/\$100.00 of Gross Receipts
Contractor outside Town Corporation Limits	\$0.10/\$100.00 of Gross Receipts
Financial Services	\$0.25/\$100.00 of Gross Receipts
Gasoline & Fuel Oil Dealer	\$0.10/\$100.00 of Gross Receipts
Itinerant Merchant or Peddler	\$500.00 / Year
Real Estate Broker, Appraiser or Salesman	\$0.25/\$100.00 of Gross Receipts
Direct Seller w/ Sales greater than \$4,000.00	\$0.20/\$100.00 of Gross Receipts
Telephone/Telegraph	0.005% of Gross Receipts less Long Distance Calls
Water/Gas/Electric Companies	0.005% of Gross Receipts
Vending Machines over 9 Machines	\$0.12/\$100.00 of Gross Receipts
Beer & Wine Off Premises	\$50.00 / Year
Beer & Wine On Premises	\$50.00 / Year
Alcoholic Beverages	\$200.00 / Year
Tobacco	\$20.00 / Year



**TOWN OF LURAY**  
**RATE & FEE SCHEDULE**  
 July 2020 to June 2021



**WATER**

DESCRIPTION	RATE
Minimum Fee – Includes up to 1,000 gallons	\$27.05 ( <del>\$25.52</del> )
1,001 to 10,000 gallons	\$5.57 per thousand ( <del>\$5.25</del> )
10,001 to 25,000 gallons	\$5.67 per thousand ( <del>\$5.35</del> )
25,001 to 50,000 gallons	\$5.78 per thousand ( <del>\$5.45</del> )
50,001 to 100,000 gallons	\$5.89 per thousand ( <del>\$5.56</del> )
100,001 gallons and up	\$6.03 per thousand ( <del>\$5.69</del> )
Water Rates Outside of Town Corporate Limits	Above Rates + 50%
Water Deposit	\$150.00
Utility Bill Late Payment Penalty (Water, Sewer, Garbage)	10% of Current Balance (Payment must be received on or before the 10 <sup>th</sup> of the month)
Reconnection Fee due to Non-Payment Normal Hours (Monday to Friday 8:00am to 5:00 pm)	\$30.00
Reconnection Fee due to Non-Payment After Hours, Weekends, & Holidays	\$60.00
Reconnections due to Non-Payment will be made ONLY Monday through Friday 8:00 am to 8:00 pm and Saturdays, Sundays, and Holidays 7:00 am to 12:00 pm (noon)	

**SEWER**

DESCRIPTION	RATE
Minimum Fee – Includes up to 1,000 gallons	\$33.83 ( <del>\$33.63</del> )
1,001 to 10,000 gallons	\$7.25 per thousand ( <del>\$7.04</del> )
10,001 to 25,000 gallons	\$7.40 per thousand ( <del>\$7.18</del> )
25,001 to 50,000 gallons	\$7.53 per thousand ( <del>\$7.31</del> )
50,001 to 100,000 gallons	\$7.68 per thousand ( <del>\$7.45</del> )
100,001 gallons and up	\$7.84 per thousand ( <del>\$7.61</del> )
Water Rates Outside of Town Corporate Limits	Above Rates + 50%
Septage Disposal Fee	\$12.50 plus \$0.40/Gallon ( <del>\$0.15/g</del> )

**REFUSE RATES**

DESCRIPTION	RATE	
<i>Monthly – 1 Pick-up per Week</i>		
	IN TOWN	OUT OF TOWN
Residential – Base Price per House/Unit (Includes 1 Rollout Cart)	\$8.75	\$13.15
Residential – Each Extra Rollout Cart	\$5.50	\$8.25
Business – Base Price (Includes 1 Rollout Cart)	\$11.75	\$17.60
Business – Each Extra Rollout Cart	\$11.75	\$17.60



**TOWN OF LURAY**  
**RATE & FEE SCHEDULE**  
July 2020 to June 2021



**TAX RATES**

DESCRIPTION	RATE
Personal Property Tax	\$0.62 per \$100.00 of assessed valuation
Real Estate Tax	\$0.29 per \$100.00 of assessed valuation
Mobile Home Tax	\$0.29 per \$100.00 of assessed valuation
Sales Tax	5% (1% Town & 4% State)
Meals & Beverage Tax	4%
Transient Occupancy Tax	5%
Cigarette Tax	\$0.15 per pack
<i>**Personal Property Assessed Value based on N.A.D.A Book**</i>	

**PERMITS**

DESCRIPTION	RATE
Yard Sale Permit – 1 <sup>st</sup> and 2 <sup>nd</sup> Sale (Per Address) <i>(No more than 2 sales per address per year)</i>	FREE
Right-of-Way Construction Permit	\$150.00 + 0.5% of Underground Construction Cost in Right-of-Way

**MISCELLANEOUS**

DESCRIPTION	RATE
Copy Charges (Letter, Legal, or Ledger)	\$0.15 per page (B&W); \$0.20 per page (Color) plus Staff Time at 15 minute increments
Electronic Card Payments (Real Estate Tax, Personal Property Tax, Utility Bills, Fee Payments, All Other Tax)	\$1.95 per transaction



**TOWN OF LURAY  
RATE & FEE SCHEDULE  
July 2020 to June 2021**



**PARKS AND RECREATION**

<b>SHELTER RENTALS</b>	<b>RATE</b>
Shelter Rentals are for all day of reservation date Shelter capacity in parentheses	
Modern Woodman Shelter (100)	\$45.00 / day
Ruritan Shelter (100)	\$45.00 / day
Lions Shelter (100)	\$45.00 / day
FFA/VICA Shelter (50)	\$40.00 / day
Town of Luray Shelter (50)	\$40.00 / day
Sorority Shelter (30)	\$35.00 / day
Rotary Shelter at Imagination Station (75)	\$45.00 / day
Class of '71 Shelter at Recreation Park (100)	\$45.00 / day
<i>Shelter Reservations for parties greater than 25 will require a \$100.00 refundable deposit Deposit refunded if shelter left clean and undamaged</i>	

<b>FACILITY USAGE (Out-of-Town Organizations)</b>	<b>RATE</b>
Athletic Field Usage (without lights)	\$75.00 per field per day
Athletic Field Usage (with lights)	\$100.00 per field per day
Scout Camping Area	\$50.00 per activity/event
<i>Facility Reservations will require a \$100.00 refundable deposit Deposit refunded if facility left clean and undamaged</i>	

<b>LAKE ARROWHEAD</b>	<b>RATE</b>
Swimming	Free – Ages 2 & Under \$3.00 per day – Ages 3-12 \$5.00 per day – Ages 13 & Older
Annual Lake Arrowhead Swimming Pass	\$25.00 – Single \$50.00 – Couple \$75.00 – Family
Annual Lake Arrowhead Boating Permit	\$5.00 – Resident in Town of Luray Limits \$7.00 – Non-Resident (Outside of Town Limits)
Annual Lake Arrowhead Fishing Permit	\$5.00 – Resident in Town of Luray Limits \$7.00 – Non-Resident (Outside of Town Limits)
<i>Disabled persons and persons over age 65 may obtain Town of Luray boating and fishing permits at no charge with proper identification</i>	



**TOWN OF LURAY**  
**RATE & FEE SCHEDULE**  
 July 2020 to June 2021



**UTILITY FACILITY FEE**

The Facility Fee represents the cost for new utility customers to buy into the present value of the Town’s water and sewer system. The Facility Fee also cover the Town’s anticipated capital improvements to maintain the water and sewer services. In addition to the Facility Fee, the Town will charge for time and materials to provide the water and/or sewer connection (Connection Fee). If these connections are made by a licensed contractor, the Town may waive the appropriate Connection Fee amount proposed that:

- 1) The contractor consults with appropriate Town staff prior to the connections being started, and obtains proper permits.
- 2) The contractor uses Town-approved materials and standard installation methods, and coordinates construction with Town personnel.
- 3) The inspects the entire connection, utility run, and all materials prior to backfilling by the contractor.

<b>FACILITY FEE</b>				
	<b>IN-TOWN</b>		<b>OUT-OF-TOWN</b>	
<b>Meter Size</b>	<b>Water</b>	<b>Sewer</b>	<b>Water</b>	<b>Sewer</b>
5/8”	\$3,320.00	\$5,940.00	\$6,640.00	\$11,880.00
3/4"	\$5,130.00	\$9,370.00	\$7,695.00	\$14,054.00
1”	\$6,939.00	\$12,799.00	\$10,409.00	\$19,198.00
1.5”	\$13,428.00	\$24,477.00	\$20,141.00	\$36,716.00
2”	\$20,529.00	\$36,988.00	\$30,794.00	\$55,482.00
3”	\$39,724.00	\$70,740.00	\$59,586.00	\$106,110.00
4”	\$60,734.00	\$106,896.00	\$91,101.00	\$160,343.00
5”	\$81,611.00	\$141,971.00	\$122,417.00	\$212,956.00
6”	\$101,067.00	\$173,772.00	\$151,601.00	\$260,658.00
7”	\$118,305.00	\$201,045.00	\$177,457.00	\$301,567.00
8”	\$132,888.00	\$223,201.00	\$199,332.00	\$334,801.00
9”	\$144,640.00	\$240,115.00	\$216,960.00	\$360,172.00
10”	\$153,568.00	\$251,972.00	\$230,352.00	\$377,959.00
<b>CONNECTION FEE</b>				
	<b>IN-TOWN</b>		<b>OUT-OF-TOWN</b>	
No Road Cut	\$1,200.00	\$1,200.00	Contractor Installation Required	
With Road Cut	\$1,800.00	\$1,800.00		



**TOWN OF LURAY**  
**RATE & FEE SCHEDULE**  
 July 2020 to June 2021



**DROUGHT/LOW WATER SUPPLY RESPONSE**  
**ORDINANCE PENALTIES & FEE SCHEDULE**

<b>WATCH DECLARATION</b>		
	Any Offense	Verbal Reminder for any Noted Issues
<b>WARNING DECLARATION</b>		
	<b>First Offense</b>	Verbal Warning
	<b>Second Offense</b>	Written Warning Notice
	<b>Third &amp; Subsequent Offenses</b>	Written Penalty Notice Disconnection of Water Service Reconnection Fee of <b>\$250.00</b>
<b>EMERGENCY DECLARATION</b>		
	<b>First Offense</b>	Written Warning Notice
	<b>Second Offense</b>	Written Warning Notice Disconnection of Water Service Reconnection Fee of <b>\$375.00</b>
	<b>Third &amp; Subsequent Offenses</b>	Written Summons Class 1 Misdemeanor Disconnection of Water Service Reconnection Fee of <b>\$500.00</b>

**Each day of violation constitutes a separate offense.**

**The Luray Police Department is charged with enforcement of this Ordinance.**



**Town of Luray**  
**Salary Plan**  
2020-2021



**Administration**

Position	Type	Min	Max
Administrative Assistant	Part-time	15.00 / hr	15.00 / hr
Assistant Town Manager	Full-time Exempt	65,000	125,000
Assistant Town Clerk/Treasurer	Full-time Non-Exempt	40,000	75,000
Customer Service Clerk	Full-time Non-Exempt	30,000	50,000
Planning & Zoning Assistant	Part-time	15.00 / hr	15.00 / hr
Town Clerk/Treasurer	Full-time Exempt	65,000	125,000
Town Manager	Full-time Exempt	Contract	
Utility Account Specialist	Full-time Non-Exempt	34,000	55,000

**Parks & Recreation**

Assitant Superintendent	Full-time Non-Exempt	37,500	75,000
Crew Leader	Full-time Non-Exempt	36,000	67,000
Equipment Operator	Full-time Non-Exempt	34,000	64,000
Maintenance Worker	Full-time Non-Exempt	28,000	58,000
Superintendent	Full-time Exempt	55,000	95,000
Park Attendent	Part-time	7.25 / hr	12.00 / hr

**Public Works**

Assistant Superintendent	Full-time Non-Exempt	37,500	75,000
Crew Leader	Full-time Non-Exempt	36,000	67,000
Equipment Operator	Full-time Non-Exempt	34,000	64,000
Maintenance Worker	Full-time Non-Exempt	28,000	58,000
Meter Reader	Full-time Non-Exempt	30,000	60,000
Superintendent	Full-time Exempt	55,000	95,000

**Utilities**

Assistant Superintendent	Full-time Non-Exempt	37,500	75,000
Maintenance Worker	Full-time Non-Exempt	28,000	58,000
Operator	Full-time Non-Exempt	30,000	60,000
Superintendent	Full-time Exempt	55,000	95,000

**Police**

Chief of Police	Full-time Exempt	65,000	120,000
Captain	Full-time Non-Exempt	60,000	100,000
Lieutenant	Full-time Non-Exempt	42,500	75,000
Sergeant	Full-time Non-Exempt	37,500	72,500
Detective	Full-time Non-Exempt	37,500	70,000
Patrol Officer	Full-time Non-Exempt	35,000	65,000

Synopsis							
FY 2020-2021	Year End FY 2017-2018	Year End FY 2018-2019	Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase (Decrease)	%	Notes
<b>Revenues</b>							
General Fund Revenues	6,864,251	11,824,103	7,978,210	5,875,290	(2,102,920)	-26%	
Project Funds (CDBG-People Inc)	0	-	700,000	700,000	-	0%	
Water Fund	1,325,237	1,399,317	1,522,982	1,482,616	(40,366)	-3%	
Sewer Fund	1,704,061	1,764,851	2,012,345	3,646,402	1,634,057	81%	
<b>Total Revenues</b>	<b>9,893,549</b>	<b>14,988,271</b>	<b>12,213,537</b>	<b>11,704,308</b>	<b>(509,229)</b>	<b>-4%</b>	
<b>Expenditures</b>							
General Fund	6,348,256	11,929,150	7,978,210	5,875,290	(2,102,920)	-26%	
Project Fund (CDBG)	-	-	700,000	700,000	-	0%	
Water Fund	1,316,113	1,421,174	1,522,982	1,482,616	(40,366)	-3%	
Sewer Fund	1,584,785	1,602,163	2,012,345	3,646,402	1,634,057	81%	
<b>Total Expenditures</b>	<b>9,249,154</b>	<b>14,952,487</b>	<b>12,213,537</b>	<b>11,704,308</b>	<b>(509,229)</b>	<b>-4%</b>	
General Fund Variance	515,995	(105,047)	-	-	-	0%	
Project Fund Variance (CDBG)	-	-	-	-	-	0%	
Water Fund Variance	9,124	(21,857)	-	-	-	0%	
Sewer Fund Variance	119,276	162,688	-	-	-		
<b>Variance</b>	<b>644,395</b>	<b>35,784</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Synopsis	Year End FY 2017-2018	Year End FY 2018-2019	Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase (Decrease)	%	Notes
<b>Expenditures by Department</b>							
Mayor & Council	170,765	175,086	188,104	188,788	684	0%	
Town Manager	81,697	111,499	118,581	120,366	1,785	2%	
Town Attorney	42,177	42,169	35,000	40,000	5,000	14%	
Annual Audit	5,900	6,000	6,700	6,920	220	3%	
Treasurer	284,600	291,303	319,833	325,177	5,344	2%	
IT Support	22,102	17,396	24,000	20,000	(4,000)	-17%	
Safety Program	23,069	31,700	31,500	21,730	(9,770)	-31%	
Board of Elections	0	-	-	-	-	0%	
Police Dept.	1,273,772	1,249,702	1,287,278	1,441,985	154,707	12%	
Street Dept.	1,374,380	1,369,852	1,142,492	1,191,172	48,680	4%	
Refuse Collection	272,933	271,067	279,000	279,000	-	0%	
General Properties	567,148	356,769	522,050	393,930	(128,120)	-25%	
Tax Relief	17,951	17,725	20,000	18,000	(2,000)	-10%	
Parks & Recreation	888,829	958,210	988,494	1,332,955	344,461	35%	
Planning & Zoning	39,233	28,175	53,100	43,750	(9,350)	-18%	
Economic Development	95,455	170,475	171,133	176,033	4,900	3%	
Main St. Capital Projects	997,382	6,632,319	2,480,000	75,000	(2,405,000)	-97%	
Debt Service	190,863	199,703	310,945	200,484	(110,461)	-36%	
<b>Total Gen.Fund Exp.</b>	<b>6,348,256</b>	<b>11,929,150</b>	<b>7,978,210</b>	<b>5,875,290</b>	<b>(2,102,920)</b>	<b>-26%</b>	
		-					
<b>CDBG Project Fund</b>		-	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>100%</b>	
<b>Water Fund</b>							
Administration	118,054	150,712	160,192	165,462	5,270	3%	
Data Processing	81,136	87,723	94,431	95,371	940	1%	
Operations	375,682	369,765	400,685	375,064	(25,621)	-6%	
Water Plant	343,964	415,223	451,183	453,437	2,254	0%	
Debt Service	397,277	397,751	416,491	393,282	(23,209)	-6%	
<b>Total Water Fund</b>	<b>1,316,113</b>	<b>1,421,174</b>	<b>1,522,982</b>	<b>1,482,616</b>	<b>(40,366)</b>	<b>-3%</b>	

Synopsis							
FY 2017-2018	Year End FY 2017-2018	Year End FY 2018-2019	Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase (Decrease)	%	Notes
<b>Sewer Fund</b>							
Administration	155,985	167,544	185,452	180,622	(4,830)	-3%	
Data Processing	80,879	87,876	96,231	96,666	435	0%	
Operations	272,038	351,433	443,681	378,600	(65,081)	-15%	
Wastewater Treat.Plant	678,268	598,576	893,622	2,581,318	1,687,696	189%	
Debt Service	397,615	396,734	393,449	409,196	15,747	4%	
<b>Total Sewer Fund</b>	<b>1,584,785</b>	<b>1,602,163</b>	<b>2,012,435</b>	<b>3,646,402</b>	<b>1,633,967</b>	<b>81%</b>	
<b>Total Expenditures</b>	<b>9,249,154</b>	<b>14,952,487</b>	<b>12,213,627</b>	<b>11,704,308</b>	<b>(509,319)</b>	<b>-4%</b>	

REVENUES									
Account #	General Fund Description	Year End FY 2017-2018	Year End FY 2018-2019	FY 2019-2020	Year to Date Dec. 31,2019	Balance FY 2019-2020	Proposed FY 2020-2021	Increase (Decrease)	Notes
3-100-11010-0001	Current Real Property Taxes	1,218,561	1,218,572	1,265,303	572,264	693,039	1,220,000	(45,303)	96%
3-100-11010-0002	Delinquent Real Property Taxes	22,034	22,878	23,000	11,630	11,370	23,000	-	100%
3-100-11010-0004	Enterprise Zone - Real Estate Rebate	(1,342)	(1,341)	(1,300)	(671)	(629)	(1,300)	-	-100%
3-100-11020-0001	Public Service Corp. Taxes	56,339	57,449	57,500	60,271	(2,771)	60,000	2,500	104%
3-100-11030-0001	Current Personal Prop.Taxes	169,476	174,279	169,500	81,376	88,124	169,500	-	100%
3-100-11030-0002	Delinquent Personal Prop. Taxes	6,857	4,288	7,000	3,224	3,776	5,000	(2,000)	71%
3-100-11031-0001	Current Mobile Homes Tax	647	602	650	234	416	600	(50)	92%
3-100-11060-0001	Penalties - all taxes	10,273	9,674	10,500	4,634	5,866	10,000	(500)	95%
3-100-11060-0002	Interest - all taxes	13,917	12,555	16,000	4,467	11,533	13,000	(3,000)	81%
3-100-12010-0001	Local Sales and Use Taxes	192,407	195,600	202,000	111,746	90,254	200,000	(2,000)	99%
3-100-12020-0001	Consumer Utility Taxes	71,111	70,113	71,000	33,464	37,536	71,000	-	100%
3-100-12020-0002	State Communications Tax	70,639	65,532	71,000	33,023	37,977	66,000	(5,000)	93%
3-100-12020-0005	Right of Way Fees	18,185	18,591	19,000	11,273	7,727	18,600	(400)	98%
3-100-12030-0001	Business License Tax	304,024	333,814	312,000	3,200	308,800	320,000	8,000	103%
3-100-12030-0002	Enterprise Zone - Bus. Lic. Rebate	(4,557)	(3,716)	(4,000)	(2,473)	(1,527)	(3,400)	600	-85%
3-100-12030-0003	Tourism Zone - Bus. Lic. Rebate	-	-	(2,000)	-	(2,000)	-	2,000	0%
3-100-12040-0001	Franchise License Tax	32,620	35,112	35,000	17,982	17,018	35,000	-	100%
3-100-12050-0001	Motor Vehicle Fee	58,580	57,654	59,000	7,085	51,915	58,000	(1,000)	98%
3-100-12060-0001	Bank Franchise Tax	200,873	263,527	201,000	-	201,000	230,000	29,000	114%
3-100-12070-0001	Transient Occupancy Tax	232,345	231,939	238,000	130,506	107,494	230,000	(8,000)	97%
3-100-12070-0002	Enterprise Zone -TO Rebate	(14,995)	(12,901)	(6,000)	(3,352)	(2,648)	(7,000)	(1,000)	-117%
3-100-12070-0003	Tourism Zone - TO Rebate	-	-	(1,000)	-	(1,000)	-	1,000	0%
3-100-12080-0001	Meals Tax	696,855	702,624	712,000	315,874	396,126	702,000	(10,000)	99%
3-100-12080-0002	Enterprise Zone - Meals Tax Rebate	(11,109)	(8,123)	(4,000)	(2,510)	(1,490)	(5,000)	(1,000)	-125%
3-100-12080-0003	Tourism Zone - Meals Tax Rebate	-	-	(1,000)	-	(1,000)	-	1,000	0%
3-100-12090-0001	Cigarette Tax	128,487	134,664	130,000	72,298	57,702	132,000	2,000	102%
3-100-13030-0001	Zoning-Special Use Permit	10,220	8,548	14,000	2,060	11,940	5,000	(9,000)	36%
3-100-14010-0001	Court Fines & Foreitures	13,629	11,730	14,000	4,069	9,931	11,000	(3,000)	79%
3-100-14010-0003	Parking Fines	1,035	230	1,000	95	905	200	(800)	20%
3-100-15010-0001	Interest on Investments	134	6,963	500	6,896	(6,396)	7,000	6,500	1400%
3-100-15020-0001	Rental - General Property	850	850	1,000	-	1,000	850	(150)	85%
3-100-15020-0002	Rental - Rec. Prop. & Facilities	5,410	7,080	6,500	4,825	1,675	7,000	500	108%
3-100-15020-0005	Rental - Depot	6,000	6,000	6,000	4,000	2,000	6,000	-	100%
3-100-15020-0006	Rental - Airport Hangars	-	-	45,120	-	45,120	45,120	-	100%
3-100-16030-0001	Police - Vehicle Impoundment	199	110	500	-	500	100	(400)	20%
3-100-16080-0001	Waste Collections & Disposal	271,013	267,844	282,000	142,304	139,696	282,000	-	100%
3-100-16120-0001	Swimming Fees	18,446	23,898	19,000	23,974	(4,974)	23,800	4,800	125%
3-100-16120-0002	Fishing & Boating Fees	8,567	5,652	9,000	3,124	5,876	6,000	(3,000)	67%
3-100-16120-0003	Shelter Rentals	9,785	9,049	10,000	2,945	7,055	9,000	(1,000)	90%
3-100-16120-0004	Cola Commissions	318	172	500	51	449	200	(300)	40%
3-100-16120-0005	Recreation Program Donations	1,190	2,740	1,500	941	559	1,500	-	100%
3-100-16120-0006	Greenway Donations	1,250	1,100	1,200	4,000	(2,800)	1,200	-	100%
3-100-16120-0007	Hawksbill Greenway Foundation	23,015	-	24,000	-	24,000	-	(24,000)	0%
3-100-16120-0010	Depot Donations	-	-	100	-	100	-	(100)	0%
3-100-16120-0011	Lake Arrowhead Concessions	3,089	3,224	3,500	2,550	950	3,200	(300)	91%
3-100-16120-0013	Recreation - Special Events	29,876	21,614	31,875	15,568	16,307	25,000	(6,875)	78%
3-100-16120-0015	Page County Donation-TOT	-	26,712	20,000	7,500	12,500	22,000	2,000	100%
3-100-16120-023	Recreation - Event Deposits	-	600	-	-500	-	500	500	100%

REVENUES										
Account #	General Fund Description	Year End FY 2017-2018	Budget FY 2018-2019	Proposed FY 2019-2020	Year to Date Dec. 31,2019	Balance FY 2019-2020	Proposed FY 2020-2021	Increase (Decrease)		Notes
3-100-18030-0001	Rebates & Refunds	158	-	300	939	(639)	200	(100)	67%	
3-100-18990-0001	Miscellaneous Income	1,892	1,971	2,000	3,463	(1,463)	2,000	-	100%	
3-100-18990-0002	Sale of Equipment	-	8,104	5,000	4,602	398	5,000	-	100%	
3-100-18990-0003	Police/Community Grants (ICAC)	650	1,800	4,000	50	3,950	4,000	-	100%	
3-100-18990-0004	Police Grants	3,759	4,834	3,000	3,433	(433)	-	(3,000)	0%	
3-100-18990-0005	K-9 Donations	13,880	1,400	1,500	-	1,500	-	(1,500)	0%	
3-100-18990-0013	Bad Checks	1,050	1,225	1,000	595	405	1,000	-	100%	
3-100-19010-0001	Recoveries & Rebates	764	1,359	1,400	-	1,400	-	(1,400)	0%	
3-100-19020-0001	Depot Electricity	3,488	4,231	2,500	1,157	1,343	2,500	-	100%	
3-100-19020-0003	Credit Card Fees	4,546	7,155	4,500	4,503	(3)	7,000	2,500	156%	
3-100-19020-0004	FOIA Recovered Costs	-	160	50	-	50	-	(50)	0%	
3-100-19020-0005	Valley Health Proffer	-	-	-	-	-	-	-	0%	
3-100-22010-0003	Rolling Stock Tax-Vehicle Carrier	30	4,108	4,100	4,094	6	4,100	-	100%	
3-100-22010-0009	Pers. Property Tax Reimbursement	74,575	74,574	74,574	74,574	0	74,574	-	100%	
3-100-22011-0001	4% DMV Rental Tax	712	824	800	484	316	700	(100)	88%	
3-100-22011-0002	DMV - Animal Friendly Plates	16	31	50	-	50	50	-	100%	
3-100-24010-0001	State Aid - Localities Police	119,888	124,324	119,888	64,588	55,300	131,696	11,808	110%	
3-100-24020-0001	Fire Program Funds	17,065	16,943	17,000	-	17,000	17,000	-	100%	
3-100-24020-0002	EMS-Disaster Recover Funds	-	-	100	-	100	-	(100)	0%	
3-100-24030-0001	Street and Highway Maintenance	1,130,418	1,164,168	1,180,500	587,566	592,934	1,180,500	-	100%	
3-100-24030-0002	Litter Control	2,706	2,790	2,800	2,214	586	2,300	(500)	82%	
3-100-24030-0004	Parks & Recreation Grants	-	-	2,000	-	2,000	6,000	4,000	300%	4000 PACA 2000 VA
3-100-24030-0005	VDOT Rev. Sharing-Mem Dr-Phase 2	-	239,310	50,000	87,310	(37,310)	25,000	(25,000)	50%	
3-100-24030-0006	VDOT Revenue Sharing-Roundabout	-	109,806	250,000	-	250,000	-	(250,000)	0%	
3-100-24030-0007	VDOT-Revenue Sharing - Bridge	-	2,191,024	375,000	-	375,000	-	(375,000)	0%	
3-100-24030-0008	VDOT-State of Good Repair Funds	-	-	250,000	-	250,000	12,500	(237,500)	5%	
3-100-24070-0003	Virginia Commission for the Arts	4,500	4,500	4,500	4,500	-	4,500	-	100%	
3-100-24070-0005	Asset Forfeiture Proceeds	-	1,780	15,000	1,063	13,937	10,000	(5,000)	67%	
3-100-24090-0003	LDI Broad St	-	103,793	-	-	-	25,000	25,000	0%	LDI N Broad Grant
3-100-31010-0008	Law Enforcement Block Grant	-	-	-	-	-	-	-	0%	
3-100-31010-0010	Bullet Proof Vest Grant	9,379	355	5,000	355	4,646	5,000	-	100%	
3-100-31010-0011	Ground Transportation Safety Grant	-	5,072	-	-	-	-	-	0%	
3-100-31010-0013	Federal Hwy Admin.Bridge Grant Funds	704,561	621,416	-	634,117	(634,117)	-	-	0%	
3-100-41010-0001	Insurance Recoveries	3,026	-	3,000	-	3,000	500	(2,500)	17%	
3-100-41020-0001	Restitution (Court Ordered)	2,022	-	2,200	75	2,125	500	(1,700)	23%	
3-100-41040-0001	(Bridge Proceeds) Proceeds from Indebted	781,233	3,139,544	750,000	386,001	363,999	-	(750,000)	0%	
3-100-41040-0002	Proceeds from Indebtedness	107,680	-	-	-	-	350,000	350,000	0%	Park Loan
3-100-41999-0009	Transfer from Reserves	-	-	775,000	-	775,000	-	(775,000)	0%	
<b>Total General Fund Revenues</b>		<b>6,864,251</b>	<b>11,824,103</b>	<b>7,978,210</b>	<b>3,555,630</b>	<b>4,422,580</b>	<b>5,875,290</b>	<b>(2,102,920)</b>	<b>74%</b>	

Account #	CDBG Description	Year End FY 2017-2018	Year End FY 2018-2019	Proposed FY 2019-2020	Year to Date Dec. 31,2019	Balance FY 2019-2020	Proposed FY 2020-2021	Increase (Decrease)		Notes
	<b>Project Fund</b>									
3-320-15010-0005	CDBG Revolving Loan - Interest	0			-	-		-		
3-320-32010-0001	CDBG - People Inc./NSVRC		0	700000		700,000	700000	-	100%	Luray Meadows Apts
	(CDBG Loan Proceeds)	0			-	-		-		
	<b>Water Fund</b>									
3-501-13030-0033	Water Tap Fees	1,800	7,200	10,000	1,200	8,800	10,000	-	100%	Luray Meadows Apt.
3-501-13030-0035	Reconnection Fees	6,395	7,000	6,500	2,105	4,395	6,500	-	100%	
3-501-13030-0036	Water Facility Fees	6,640	33,650	108,000	3,320	104,680	82,734	(25,266)	77%	Luray Meadows Apt.
3-501-16190-0001	Customer Sales - Water	1,310,402	1,280,266	1,320,482	629,031	691,451	1,380,482	60,000	105%	6% Increase
3-501-18010-0001	Miscellaneous Income	-	300	300	-	300	300	-	100%	
3-501-19120-0003	Recoveries & Rebates	-	100	100	176	(76)	100	-	100%	
3-501-24303-0001	VDH Grant	-	1,800	2,600	2,432	168	2,500	(100)	96%	
0-501-00102-0002	Transfer to/from other funds	0	69,000	75,000			0	-	0%	
	<b>Total Water Funds Revenues</b>	<b>1,325,237</b>	<b>1,399,317</b>	<b>1,522,982</b>	<b>638,264</b>	<b>884,718</b>	<b>1,482,616</b>	<b>(40,366)</b>	<b>0%</b>	
	<b>Sewer Fund Revenue</b>									
3-502-13030-0033	Sewer Tap Fees	8,340	6,000	10,000	1,800	8,200	10,000	-	100%	Luray Meadows Apt.
3-502-13030-0035	Sewer Facility Fees	5,940	35,640	185,000	13,830	171,170	141,557	(43,443)	77%	Luray Meadows Apt.
3-502-16190-0001	Customer Sales - Sewer	1,535,196	1,521,411	1,545,745	773,219	772,526	1,566,245	20,500	101%	1/2 of Proposed Rate Increase
3-502-16190-0002	Sewer Surcharges	151,090	145,000	160,000	106,185	53,815	175,000	15,000	109%	\$12 + 0.40/gal
3-502-16190-0005	Nutrient Credit Program	2,995	6,200	3,000	626	2,374	3,000	-	100%	
3-502-18010-0001	Miscellaneous Income	500	500	500	-	500	500	-	100%	
3-502-19020-0003	Recoveries & Rebates	-	100	100	-	100	100	-	100%	
	BRB WWTP Loan						1,750,000			WWTP Improvements
0-502-00102-0002	Transfer to/from other funds	0	50,000	108,000	-	108,000			0%	
	<b>Total Sewer Fund Revenues</b>	<b>1,704,061</b>	<b>1,764,851</b>	<b>2,012,345</b>	<b>895,660</b>	<b>1,116,685</b>	<b>3,646,402</b>		<b>0%</b>	
	<b>Total Revenues</b>	<b>9,893,549</b>	<b>14,988,271</b>	<b>12,213,537</b>	<b>5,089,554</b>	<b>7,123,983</b>	<b>11,704,308</b>	<b>(509,229)</b>	<b>96%</b>	

		EXPENDITURES	FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested
		Description	2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21
<i>Mayor &amp; Council</i>												
100-11100	1111	Salaries & Wages	34,012	34,863	35,800	17,879	17,921	50%	35,800	-	0%	35,800
100-11100	2100	FICA	2,602	2,667	2,740	1,387	1,353	49%	2,740	-	0%	2,740
100-11100	2300	Group Ins. Programs	77,148	86,064	86,064	43,032	43,032	50%	90,248	4,184	5%	90,248
100-11100	5307	Public Official Liability	6,700	6,010	7,000	6,958	42	1%	6,500	(500)	-7%	6,500
100-11100	5540	Travel & Training	5,965	4,979	8,000	1,130	6,870	86%	6,000	(2,000)	-25%	6,000
100-11100	5810	Membership Dues/Subscriptions	6,454	7,148	7,000	7,234	(234)	-3%	8,000	1,000	14%	8,000
100-11100	5811	Contributions	24,500	24,500	27,000	25,000	2,000	7%	27,000	-	0%	27,000
<i>PAL - \$4500 Library - \$6000 Earth Day \$500</i>												
<i>Previous Donations</i>												
<i>Fire Dept. - \$ 7000 After Prom \$ 1000 Greenhill \$1500</i>												
<i>Luray Page Chamber of Commerce - \$ 3000</i>												
<i>Luray Page Co. Tourism - \$ 3000</i>												
100-11100	5840	Misc. Expenses	10,271	6,924	11,000	2,411	8,589	78%	11,000	-	0%	11,000
100-11100	6001	Office Supplies	3,113	1,931	3,500	491	3,009	86%	1,500	(2,000)	-57%	1,500
<b>Total</b>			<b>170,765</b>	<b>175,086</b>	<b>188,104</b>	<b>105,522</b>	<b>82,582</b>	<b>44%</b>	<b>188,788</b>	<b>684</b>	<b>0%</b>	<b>188,788</b>
<i>Town Manager</i>												
100-12100	1102	Salaries & Wages-Town Manager	15,638	40,397	41,325	20,704	20,621	50%	41,325	-	0%	41,325
100-12100	1104	Salaries & Wages-Asst. Town Manager	29,560	28,168	28,815	15,438	13,377	46%	30,815	2,000	7%	30,815
100-12100	2100	FICA	3,884	5,324	5,370	2,816	2,554	48%	5,550	180	3%	5,550
100-12100	2210	VRS	5,029	7,958	7,771	4,025	3,746	48%	10,835	3,064	39%	10,835
100-12100	2300	Group Ins. Programs	4,707	9,890	10,080	5,271	4,809	48%	10,561	481	5%	10,561
100-12100	2400	Group Life Ins. (VRS)	631	940	920	483	437	48%	980	60	7%	980
100-12100	3130	FOIA Expenses		160								
100-12100	3310	Maint.Repairs. Mach. & Equip.	125	112	750	40	710	95%	300	(450)	-60%	300
100-12100	3311	Repair Parts	111	-	750	-	750	100%	300	(450)	-60%	300
100-12100	3600	Advertising	3,796	3,592	2,000	917	1,083	54%	2,000	-	0%	2,000
100-12100	5210	Postal Services	837	125	1,000	-	1,000	100%	500	(500)	-50%	500
100-12100	5410	Vehicle Allowance	4,800	4,800	4,800	2,400	2,400	50%	4,800	-	0%	4,800
100-12100	5540	Travel & Training	3,872	3,862	6,000	1,878	4,122	69%	4,000	(2,000)	-33%	4,000
100-12100	5810	Membership Dues - Subscriptions	532	1,351	1,000	936	64	6%	1,400	400	40%	1,400
100-12100	5841	Website/Email Maintenance	4,097	4,213	4,500	1,810	2,690	60%	4,500	-	0%	4,500
100-12100	6001	Office Supplies	2,042	468	1,500	193	1,307	87%	1,000	(500)	-33%	1,000
100-12100	6008	Gasoline, Lube, Tire	84	24	250	27	223	89%	250	-	0%	250
100-12100	6014	Materials & Supplies	-	115	500	225	275	55%	500	-	0%	500
100-12100	8201	Machinery & Equipment	1,704	-	1,000	-	1,000	100%	500	(500)	-50%	1,000
100-12100	8202	Furniture & Fixtures	248	-	250	-	250	100%	250	-	100%	250
<b>Totals</b>			<b>81,697</b>	<b>111,499</b>	<b>118,581</b>	<b>57,163</b>	<b>61,418</b>	<b>52%</b>	<b>120,366</b>	<b>1,785</b>	<b>2%</b>	<b>120,866</b>
<i>Legal Services</i>												
100-12210	3150	Town Attorney	42,177	42,169	35000	20,402	14,598	42%	40000	5,000	14%	35000
<i>Annual Audit</i>												
100-12240	3120	Independent Auditors	5,900	6,000	6,700	-	6,700	100%	6,920	220	3%	6,920

EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested		
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21		
<i>Treasurer</i>													
100-12410	1101	Salaries & Wages - Clerk-Treasurer	80,098	82,064	84,115	42,057	42,058	50%	84,115	-	0%	84,115	
100-12410	1102	Salaries & Wages- Personnel	76,035	78,934	81,401	40,727	40,674	50%	81,401	-	0%	81,401	
100-12410	1103	Salaries & Wages- PT Personnel	22,084	12,901	24,000	11,209	12,791	53%	24,000	-	0%	24,000	
100-12410	2100	FICA	13,386	13,020	14,498	7,085	7,413	51%	14,498	-	0%	14,498	
100-12410	2210	VRS	16,114	17,918	18,339	9,192	9,147	50%	24,730	6,391	35%	24,730	
100-12410	2300	Group Ins. Programs	35,632	39,620	39,660	19,901	19,759	50%	41,563	1,903	5%	41,563	
100-12410	2400	Group Life (VRS)	2,022	2,118	2,170	1,087	1,083	50%	2,220	50	2%	2,220	
100-12410	3310	Maint.Repairs Mach. & Equip.	7,098	7,727	12,000	8,089	3,911	33%	12,000	-	0%	12,000	
100-12410	3600	Advertising	-	150	100	-	100	100%	100	-	0%	100	
100-12410	5210	Postal Service	2,138	1,537	3,000	507	2,493	83%	3,000	-	0%	3,000	
100-12410	5306	Surety Bond Premiums	645	656	700	654	46	7%	700	-	0%	700	
100-12410	5410	Lease/Rent of Equip.	8,414	7,677	9,500	3,294	6,206	65%	9,500	-	0%	9,500	
100-12410	5450	Credit Card Expense	8,439	11,648	10,000	4,445	5,555	56%	10,000	-	0%	10,000	
100-12410	5540	Travel & Training	665	586	1,000	-	1,000	100%	1,000	-	0%	1,000	
100-12410	5810	Membership Dues/Subscriptions	1,125	1,575	1,600	1,125	475	30%	1,600	-	0%	1,600	
100-12410	6001	Office Supplies	10,092	11,967	14,000	1,625	12,375	88%	13,000	(1,000)	-7%	13,000	
100-12410	6014	Materials & Supplies	263	286	250	133	117	47%	250	-	0%	250	
100-12410	8201	Machinery & Equipment	-	757	3,000	2,969	31	1%	1,000	(2,000)	-67%	1,000	
100-12410	8202	Furniture & Fixtures	350	162	500	-	500	0%	500	-	-100%	500	
<b>Totals</b>			<b>284,600</b>	<b>291,303</b>	<b>319,833</b>	<b>154,099</b>	<b>165,734</b>	<b>52%</b>	<b>325,177</b>	<b>5,344</b>	<b>2%</b>	<b>325,177</b>	
<i>IT Support</i>													
100-12610	3130	IT Technician	9,227	12,858	11,000	4,522	6,478	59%	10,000	(1,000)	-9%	11,000	Historic Expenditures
100-12610	3310	IT Repairs & Maintenance	12,235	3,610	6,000	4,153	1,847	31%	5,000	(1,000)	-17%	6,000	
100-12610	3311	IT Repair Parts & Supplies	640	928	7,000	272	6,728	96%	5,000	(2,000)	-29%	7,000	
<b>Totals</b>			<b>22,102</b>	<b>17,396</b>	<b>24,000</b>	<b>8,947</b>	<b>15,053</b>	<b>63%</b>	<b>20,000</b>	<b>(4,000)</b>	<b>-17%</b>	<b>24,000</b>	
<i>Safety Programs</i>													
100-12710	1101	Salaries & Wages - Safety Officer	2,000	2,000	3,000	3,000	-	0%	3,000	-	0%	3,000	
100-12710	2100	FICA	-	-	-	212	(212)	-	230	-	-	230	
100-12710	5140	Contract Services	3,900	1,950	-	-	-	0%	-	-	0%	-	
100-12710	5540	Travel & Training	-	1,439	5,000	1,063	3,937	79%	2,500	(2,500)	-50%	5,000	Weed Control Costs in General Properties
100-12710	6014	Materials & Supplies	6,432	10,673	6,000	3,374	2,626	44%	6,000	-	0%	9,000	
100-12710	8201	Equipment	10,737	15,638	17,500	10,829	6,671	38%	10,000	(7,500)	-43%	14,000	
<b>Totals</b>			<b>23,069</b>	<b>31,700</b>	<b>31,500</b>	<b>18,478</b>	<b>13,022</b>	<b>41%</b>	<b>21,730</b>	<b>(9,770)</b>	<b>-31%</b>	<b>31,230</b>	



EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested		
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21		
<b>Police - Capital Outlay</b>													
100-31150	8201	Machinery & Equipment	66,534	22,636	11,000	-	11,000	100%	17,000	6,000	55%	25,000	Increase \$14,000 for vehicle upfitting & Cameras
100-31150	8202	Mach.-Equip - Maintenance & Repairs	-	-	-	-	-	-	-	20,000	100%	20,000	Required new radio system
100-31150	8203	Communications	-	-	-	-	-	-	-	2,400	100%	2,400	new police portable and mobile radios
100-31150	8205	Vehicles	57,996	26,510	-	-	-	0%	32,000	32,000	100%	64,000	2 new police cruisers
100-31150	8206	Buildings & Structures	-	-	-	-	-	-	-	5,000	100%	5,000	Replace PD Floors
100-31150	8214	Structures & Property Maint. & Repairs	-	-	-	-	-	-	-	-	-	-	
100-31150	8215	Property Acquisition	-	-	-	-	-	-	-	-	-	-	
100-31150	8217	Replacement Projects	-	-	-	-	-	-	-	-	-	-	
100-31150	8218	Engineering/Surveying/Studies	-	-	-	-	-	-	-	-	-	-	
100-31150	8219	Improvement Projects	12,650	20,874	-	-	-	0%	-	-	0%	-	
100-31150	8220	Compliance	-	-	-	-	-	-	-	-	-	-	
100-31150	8226	Other Projects	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>		<b>137,180</b>	<b>70,020</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>100%</b>	<b>49,000</b>	<b>38,000</b>	<b>345%</b>	<b>116,400</b>		
<b>Total Police Dept.</b>		<b>1,273,772</b>	<b>1,249,702</b>	<b>1,287,278</b>	<b>622,369</b>	<b>664,909</b>	<b>52%</b>	<b>1,441,985</b>	<b>154,707</b>	<b>12%</b>	<b>1,529,385</b>		
<b>Streets</b>													
		<b>FY Ending</b>	<b>FY Ending</b>	<b>Budget</b>	<b>Year-to-Date</b>	<b>Balance</b>	<b>%</b>						
100-41200	1100	Salaries & Wages Town Supt.	23,783	25,379	25,962	13,007	12,955	50%	25,962	-	0%	25,962	
100-41200	1101	Salaries & Wages Personnel	124,888	108,250	122,100	61,027	61,073	50%	117,318	(4,782)	-4%	117,318	
100-41200	1102	Salaries - Part Time	25,176	21,045	35,500	15,813	19,687	55%	35,500	-	0%	35,500	
100-41200	1141	Salaries & Wages Overtime	9,002	1,499	11,000	1,171	9,829	89%	11,000	-	0%	11,000	
100-41200	1142	Overtime - Special	1,347	2,192	2,500	637	1,863	75%	2,500	-	0%	2,500	
100-41200	2100	FICA	13,259	12,090	15,100	7,061	8,039	53%	14,800	(300)	-2%	14,800	
100-41200	2210	VRS	15,533	14,537	16,400	8,211	8,189	50%	21,406	5,006	31%	21,406	
100-41200	2300	Group Ins. Programs	46,495	44,869	36,000	23,417	12,583	35%	49,036	13,036	36%	49,036	
100-41200	2400	Group Life Ins. (VRS)	1,953	1,735	1,940	986	954	49%	1,920	(20)	-1%	1,920	
100-41200	2450	VLDP (Virginia Local Disability Program)	599	549	640	319	321	50%	980	340	53%	980	
100-41200	3310	Maint.Repairs Mach & Equipment	27,638	23,817	28,000	3,746	24,254	87%	28,000	-	0%	28,000	
100-41200	3311	Repair Parts	31,498	34,412	32,000	6,323	25,677	80%	32,000	-	0%	32,000	
100-41200	3600	Advertising	152	513	500	535	(35)	600	100	20%	600		
100-41200	5110	Electricity	136,519	139,582	165,000	60,267	104,733	63%	160,000	(5,000)	-3%	160,000	Historic Expenditure
100-41200	5120	Heating Expenses	3,705	3,041	3,000	635	2,365	79%	3,500	500	17%	3,500	
100-41200	5210	Postage	-	-	100	-	100	100%	100	-	0%	100	
100-41200	5230	Communications	4,419	5,467	4,000	4,244	(244)	6,000	2,000	50%	6,000		
100-41200	5310	Insurance - VML Liability	6,000	8,000	8,000	8,000	-	8,000	-	0%	8,000		
100-41200	5410	Lease of Equipment	-	-	500	500	-	1,000	500	100%	1,000		
100-41200	5540	Travel & Training	715	559	750	-	750	100%	750	-	0%	750	
100-41200	5860	Licenses/Certifications	-	-	2,000	-	-	2,000	-	100%	2,000		
100-41200	6001	Office Supplies	486	299	500	173	327	65%	500	-	0%	500	
100-41200	6008	Gas, Lube Tires, Etc.	11,282	11,195	12,000	4,301	7,699	64%	12,000	-	0%	12,000	
100-41200	6011	Uniforms	4,852	4,897	4,500	2,474	2,026	45%	5,000	500	11%	5,000	
100-41200	6014	Material & Supplies	17,012	30,051	25,000	14,971	10,029	40%	28,000	3,000	12%	28,000	
100-41200	8201	Machinery & Equipment	2,610	7,912	7,500	-	7,500	100%	7,500	-	0%	7,500	
<b>Totals</b>		<b>508,923</b>	<b>501,890</b>	<b>560,492</b>	<b>237,818</b>	<b>322,674</b>	<b>58%</b>	<b>575,372</b>	<b>14,880</b>	<b>3%</b>	<b>575,372</b>		

EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested		
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21		
<b>Streets - Capital Outlay</b>													
100-41250	8201	Machinery & Equipment	50,486	-	7,000		7,000	0%	15,800	8,800	126%	46,500	(4) \$3000 Breaker for Backhoe (6) 15,000 mower (7) \$ 2,000 salt spreader \$6000 upfit (2/3) 350 truck \$800 upfit (1/3) 150 truck
100-41250	8202	Mach.-Equip - Maintenance & Repairs	-				-	0%		-	0%		
100-41250	8203	Communications					-	0%		-	0%		
100-41250	8205	Vehicles	2,500	-	25,000	11,203	13,798	0%	34,000	9,000	36%	22,000	(1) 350 Truck (2/3) \$12,000 (2) 150 Truck (1/3) \$10,000
100-41250	8206	Buildings & Structures	20,016				-	0%		-	0%		
100-41250	8214	Structures & Property Maint. & Repairs	-				-	0%		-	0%		
100-41250	8215	Property Acquisition					-	0%		-	0%		
100-41250	8217	Replacement Projects	-				-	0%		-	0%		
100-41250	8218	Engineering/Surveying/Studies	-				-	0%		-	0%		
100-41250	8219	Improvement Projects					-	0%	16,000	16,000	100%	16,000	(5) \$16000 Ped. Lights - School Zone
100-41250	8220	Compliance					-	0%	-	-	100%	18,000	(3) \$18000 FHWA Ped. Signals
100-41250	8226	Other Projects	-				-	0%		-	0%		
<b>Totals</b>			<b>73,002</b>	<b>-</b>	<b>32,000</b>	<b>11,203</b>	<b>20,798</b>	<b>0%</b>	<b>65,800</b>	<b>33,800</b>	<b>100%</b>	<b>102,500</b>	
<b>VDOT Reimbursements</b>													
100-41300	3140	St. Engineering/Bridge Repairs	23,738	39,925	50,000	22,560	27,440	69%	50,000	-	0%	50,000	
100-41300	5847	Snow & Ice Removal	9,763	15,057	20,000	5,748	14,252	95%	20,000	-	0%	20,000	
100-41300	5848	Storm Drainage	15,480	30,526	30,000	9,500	20,500	67%	30,000	-	0%	30,000	
100-41300	5849	Street-Sidewalk Materials	148,276	388,051	150,000	299,671	(149,671)	-39%	150,000	-	0%	150,000	
100-41300	5850	Paving	400,488	140,075	175,000	51,874	123,126	88%	175,000	-	0%	175,000	
100-41300	5851	Street Repairs	122,760	203,532	75,000	144,473	(69,473)	-34%	75,000	-	0%	75,000	
100-41300	6014	Materials & Supplies	71,950	50,796	50,000	15,798	34,202	67%	50,000	-	0%	50,000	
<b>Totals</b>			<b>792,455</b>	<b>867,962</b>	<b>550,000</b>	<b>549,624</b>	<b>376</b>	<b>0%</b>	<b>550,000</b>	<b>-</b>	<b>0%</b>	<b>550,000</b>	
<b>Total Streets</b>			<b>1,374,380</b>	<b>1,369,852</b>	<b>1,142,492</b>	<b>798,644</b>	<b>343,848</b>	<b>30%</b>	<b>1,191,172</b>	<b>48,680</b>	<b>4%</b>	<b>1,227,872</b>	
<b>Refuse Collections</b>													
100-42300	5140	Contract Services- Trash Collection	263,977	263,556	265,000	109,868	155,132	59%	265,000	-	0%	265,000	
100-42300	5150	Landfill Tipping Fees	3,979	4,854	7,000	1,982	5,018	72%	7,000	-	0%	7,000	
100-42300	5160	Recycling Expense	4,977	2,657	7,000	990	6,010	86%	7,000	-	0%	7,000	
<b>Totals</b>			<b>272,933</b>	<b>271,067</b>	<b>279,000</b>	<b>112,840</b>	<b>166,160</b>	<b>60%</b>	<b>279,000</b>	<b>-</b>	<b>0%</b>	<b>279,000</b>	
100-53300	5700	Tax Relief for the Elderly & Disabled	17,951	17,725	20,000	-	20,000	100%	18,000	(2,000)	-10%	18,000	
											22950%		



		EXPENDITURES	FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested	
		Description	2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21	
100-43250	8219	Improvement Projects	44,928	14,000	125,000	53,925	71,075	57%	25,000	(100,000)	-80%		Gateway Improvements (LDI)
		Totals	128,869	21,248	140,000	54,925	85,075	61%	36,000	(104,000)	-74%	-	
		Total General Properties	567,148	356,769	522,050	243,453	278,597	53%	393,930	(128,120)	-25%	344,900	
		<b>Parks &amp; Recreation</b>											
100-71200	1100	Salaries & Wages Park Superintendent	71,206	59,699	56,375	28,188	28,187	50%	56,375	-	0%	56,375	
100-71200	1101	Salaries & Wages Personnel	200,151	214,842	225,679	109,916	115,763	51%	221,000	(4,679)	-2%	221,000	
100-71200	1102	Salaries & Wages Part time Personnel	59,136	74,446	78,500	47,513	30,987	39%	85,000	6,500	8%	85,000	Additional part time for June - July - Aug.
100-71200	1141	Salaries & Wages - Overtime	31,182	34,405	22,000	21,288	712	3%	25,000	3,000	14%	30,000	\$17,000 of allocated overtime is for gate closures 365 days a year Dept to adjust work schedules to minimize OT
100-71200	1142	Overtime - Special	3,370	4,686	8,000	6,185	1,815	23%	9,000	1,000	13%	9,000	
100-71200	2100	FICA	26,866	28,605	29,800	15,704	14,096	47%	30,500	700	2%	30,500	
100-71200	2210	VRS	28,297	29,344	30,920	15,365	15,555	50%	41,500	10,580	34%	41,500	
100-71200	2300	Group Ins. Programs	77,784	84,060	86,760	43,380	43,380	50%	90,900	4,140	5%	90,900	
100-71200	2400	Group Life Ins. (VRS)	3,551	3,469	3,660	1,847	1,813	50%	3,720	60	2%	3,720	
100-71200	2450	VLDP (Virginia Local Disability Program)	404	581	500	416	(202)	-40%	960	460	92%	960	
100-71200	2600	Unemployment	3,030	3,056	3,000	-	3,000	100%	3,000	-	0%	3,000	
100-71200	3310	Maint. Repairs. Machinery & Equip.	18,660	18,021	20,000	7,127	12,873	64%	20,000	-	0%	20,000	
100-71200	3311	Repair Parts	24,946	26,787	22,000	6,907	15,093	69%	22,000	-	0%	22,000	
100-71200	3600	Advertising	2,039	3,297	3,000	525	2,475	83%	3,000	-	0%	3,000	
100-71200	5110	Electricity	45,163	49,069	42,000	17,571	24,429	58%	51,500	9,500	23%	51,500	Rate increase (per Bryan)
100-71200	5120	Heating Services	5,207	3,665	4,500	724	3,776	84%	4,500	-	0%	4,500	
100-71200	5210	Postal Services	1,049	1,550	1,300	520	780	60%	1,000	(300)	-23%	1,000	
100-71200	5230	Communications	15,121	15,636	16,000	6,857	9,143	57%	16,000	-	0%	16,000	
100-71200	5310	Liability Insurance	6,000	6,000	7,500	6,000	1,500	20%	7,500	-	0%	7,500	
100-71200	5410	Rental/lease Fees	11,188	11,433	15,000	10,805	4,195	28%	12,000	(3,000)	-20%	12,000	
100-71200	5540	Travel & Training	1,207	7,584	6,000	2,003	3,997	67%	2,500	(3,500)	-58%	2,500	
100-71200	5810	Membership Dues & Subscriptions	875	1,325	1,500	15	1,485	-100%	1,500	-	0%	1,500	
100-71200	5860	Licenses/Certifications			3,000	-	3,000		500	3,000	100%	3,000	
100-71200	6001	Office Supplies	3,433	2,337	3,500	655	2,845	81%	2,500	(1,000)	-29%	2,500	
100-71200	6008	Gas, Lube, Tires, Etc.	20,983	20,883	18,000	7,180	10,820	60%	18,000	-	0%	18,000	
100-71200	6011	Uniforms	9,585	9,131	7,000	3,883	3,117	45%	7,000	-	0%	7,000	
100-71200	6013	Greenway Maintenance	7,820	7,663	8,000	135	7,865	98%	12,000	4,000	50%	12,000	Repairs to pavement, guard rails, rotten boards, picnic tables, benches, post
100-71200	6014	Materials & Supplies	60,105	65,380	55,000	22,216	32,784	60%	55,000	-	0%	55,000	8 TBC replacement trashcans (downtown) Required \$2/capita for tree city designation
100-71200	6015	Tree/Beautifc.Improvement Projects	13,671	16,068	10,000	9,430	570	6%	10,000	-	0%	10,000	
100-71200	6016	Recreation Special Events	49,575	47,469	47,000	30,125	16,875	36%	47,000	-	0%	47,000	
100-71200	6017	Lake Arrowhead Concession Expenses	2,550	2,080	2,000	994	1,006	50%	3,000	1,000	50%	3,000	
100-71200	6020	Tree Maintenance	6,314	4,167	5,000	3,900	1,100	22%	7,000	2,000	40%	7,000	Right Tree/Right Place stump grinding
100-71200	8201	Machinery & Equipment	9,282	2,671	2,500	-	2,500	100%	2,500	-	0%	2,500	
100-71200	8330	Fourth of July Fireworks	17,300	17,550	18,000	8,900	9,100	51%	18,000	-	0%	18,000	
100-71200	8405	Lake Arrowhead Projects & Development	11,616	9,839	12,000	10,440	1,560	13%	10,000	(2,000)	-17%	10,000	Scout shelter repairs + TOL shelter roof replacement phase 1/6 + beach shack repairs
100-71200	8406	RHD Park Projects & Development	16,307	13,174	12,000	2,644	9,356	78%	7,000	(5,000)	-42%	7,000	
100-71200	8407	Greenway Projects	5,581	4,298	25,000	14,220	10,780	43%	15,000	(10,000)	-40%	15,000	Pase 3/3 Greenway trashcan replacement, ruffner picnic tables/pergola repairs/replacement
100-71200	8408	RH D Park Field Maintenance	-	-	15,500	12,300	-	0%	15,500	-	100%	15,500	Annual pest control/fertilization contract for all 5 fields
		<b>Totals</b>	<b>870,554</b>	<b>904,270</b>	<b>927,494</b>	<b>475,878</b>	<b>451,616</b>	<b>49%</b>	<b>938,455</b>	<b>10,961</b>	<b>1%</b>	<b>945,955</b>	



EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21
<b>Capital Projects</b>											
100-94000	8500	West Main Street Bridge Replacement	803,894	3,379,247	750,000	147,977	602,023	80%		(750,000)	-100%
100-94000	8501	Construction Reserves	150	-	250,000	-	250,000	100%	25,000	(225,000)	-90%
100-94000	8502	Revenue Sharing- Northcott/West Main	300	1,170	500,000	-	500,000	100%	-	(500,000)	-100%
100-94000	8600	Rev Sharing - Memorial Drive Upgrades- Phase 2	10,249	462,837	100,000	16,348	83,652	84%	50,000	(50,000)	-50%
100-94000	9110	Principal on Loan - Bridge	181,565	2,769,322	850,000	1,080,498	(10,429)	-100%		(850,000)	-100%
100-94000	9120	Interest on Loan	1,224	19,743	30,000	6,819	23,181	77%		(30,000)	-100%
<b>Totals</b>			<b>997,382</b>	<b>6,632,319</b>	<b>2,480,000</b>	<b>1,251,642</b>	<b>1,228,358</b>	<b>50%</b>	<b>75,000</b>	<b>(2,405,000)</b>	<b>-97%</b>
<b>General Fund Debt Service</b>											
100-95100	9110	Debt Service - Principal					-				
		Town Office Building	61,589	61,985	8,300	3,817	4,483	54%	9,070	770	9%
100-95100	9112	Debt Service - Lease to own - Police	59,198	68,693	70,000	18,225	51,775	74%	18,100	(51,900)	-74%
100-95100	9113	Interest - Vehicles	2,226	2,153	3,100	619	2,481	-100%	675	(2,425)	-78%
100-95100	9115	Equipment - Lease to Own	8,925	8,925	8,925	-	8,925	0%	8,925	-	
100-95100	9120	Debt Service - Interest Payments		18,522							
		Town Hall	19,980	-	19,000	7,533	11,467	60%	18,170	(830)	-4%
100-95100	9135	Debt Issuance Costs	-	-			-				
100-95100	9140	Airport Hangars Reserves	-	-	45,120	-	45,120	100%	45,120	-	0%
100-95100	9150	Little League Complex & Playground - Principal	25,000	25,000	70,000	35,000	35,000	50%	71,000	1,000	1%
100-95100	9160	Little League Complex & Playground - Interest	6,199	5,494	8,000	1,968	6,032	75%	15,000	9,506	88%
100-95100	9170	Browns Bld. - Principal		-	70,000	35,000	35,000	50%	7,224	7,224	0%
100-95100	9180	Browns Bld - Interest	7,746	8,931	8,500	3,869	4,631	54%	7,200	(1,300)	-15%
<b>Totals</b>			<b>190,863</b>	<b>199,703</b>	<b>310,945</b>	<b>106,031</b>	<b>204,914</b>	<b>66%</b>	<b>200,484</b>	<b>(110,461)</b>	<b>-36%</b>
<b>General Fund Total Expenditures</b>			<b>6,348,256</b>	<b>11,929,150</b>	<b>7,978,210</b>	<b>4,167,177</b>	<b>3,811,033</b>	<b>48%</b>	<b>5,875,290</b>	<b>(2,102,920)</b>	<b>-26%</b>
<b>CDBG Fund Project Fund</b>											
320-7000	8234	CDBG Expenditures- People Inc.	-	-	700,000		700,000	100%	700,000	-	0%



		EXPENDITURES	FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested	
		Description	2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21	
Water Operations													
501-42000	1101	Salaries & Wages Personnel	137,800	137,753	147,770	68,383	79,387	54%	132,800	(14,970)	-10%	132,800	
501-42000	1141	Salaries & Wages Overtime	20,844	21,920	19,000	13,595	5,405	28%	19,000	-	0%	19,000	
501-42000	1142	Overtime - Special	1,192	1,953	2,500	360	2,140	86%	2,500	-	0%	2,500	
501-42000	2100	FICA	11,588	11,654	12,750	5,915	6,835	54%	11,800	(950)	-7%	11,800	
501-42000	2210	VRS	14,386	15,296	16,050	7,540	8,510	53%	19,840	3,790	24%	19,840	
501-42000	2300	Group Ins. Programs	46,476	50,818	51,840	25,020	26,820	52%	54,316	2,476	5%	54,316	
501-42000	2400	Group Life Ins. (VRS)	1,805	1,808	1,900	907	993	52%	1,780	(120)	-6%	1,780	
501-42000	2450	VLDP (Virginia Local Disability Program)	221	399	275	237	38	14%	800	525	191%	800	
501-42000	3310	Maint. Repairs Machinery & Equip.	25,677	14,627	10,000	6,559	3,441	34%	15,000	5,000	50%	15,000	
501-42000	3311	Repair Parts	23,306	11,824	9,000	2,812	6,188	69%	12,000	3,000	33%	12,000	
501-42000	3600	Advertising	89	-	100	-	(89)	-100%	100	-	0%	100	
501-42000	5110	Electricity	12,163	10,591	12,000	3,971	8,029	67%	12,000	-	0%	12,000	
501-42000	5210	Postal Service	-	-	100	-	100	100%	100	-	0%	100	
501-42000	5230	Communications	5,069	4,594	5,000	1,299	3,701	74%	6,000	1,000	20%	6,000	
501-42000	5410	Rents & Leases - Equip	-	-	500	-	500	100%	500	-	0%	500	
501-42000	5540	Travel & Training	180	1,026	1,000	-	1,000	100%	1,000	-	0%	1,000	
501-42000	5810	Membership Dues & Subscriptions	483	533	500	450	50	10%	500	-	0%	500	
501-42000	5858	Water Lab Fees	-	146	200	-	200	100%	200	-	0%	200	
501-42000	5860	Water Certification expense	-	-	1,000	-	1,000	100%	1,000	-	0%	1,000	
501-42000	6001	Office Supplies	-	1	200	-	200	100%	200	-	0%	200	
501-42000	6008	Gas, Lube, Tires	10,136	9,610	9,000	3,761	5,239	58%	9,000	-	0%	9,000	
501-42000	6011	Uniforms	4,681	5,982	5,000	3,179	1,821	36%	6,000	1,000	20%	6,000	
501-42000	6014	Materials & Supplies	32,221	48,909	40,000	28,228	11,772	29%	40,000	-	0%	40,000	
Totals			348,317	349,444	345,685	172,216	173,469	50%	346,436	751	0%	346,436	
Water Operations - Capital Outlay													
501-42250	8201	Machinery & Equipment	16,282	-	0	-	-	0%		-	100%	11500	(0/3) 350 upfit \$6000 (0/3) 150 upfit \$800 - (3) \$3000 Breaker for backhoe
501-42250	8202	Mach.-Equip - Maintenance & Repairs	-	-	-	-	-	0%		-	0%		
501-42250	8203	Communication Equipment	-	-	-	-	-	0%		-	0%		
501-42250	8205	Vehicles	-	-	25,000	25,000	-	0%		(25,000)	100%	22,000	(1) \$12000 (0/3) 350 truck (2) \$10000 (1/3) 150 truck
501-42250	8206	Buildings & Structures	-	-	-	-	-	0%		-	0%		
501-42250	8214	Structures & Property Maint. & Repairs	-	-	-	-	-	0%		-	0%		
501-42250	8215	Property Acquisition	-	-	-	-	-	0%		-	0%		
501-42250	8217	Replacement Projects	11,083	5,851	0	-	-	0%	28628	28,628	0%	54000	(4) \$24000 new Valves Meters - (5) \$30000 211 W waterline replacement
501-42250	8218	Engineering/Surveying/Studies	-	-	20000	20,000	-	0%		(20,000)	100%		
501-42250	8219	Improvement Projects	-	14,470	10,000	-	10,000	100%	0	(10,000)	-100%	26,000	(6) Planning Mill Road waterline
501-42250	8220	Compliance	-	-	-	-	-	0%		-	0%		
501-42250	8226	Other Projects	-	-	-	-	-	0%		-	0%		
Totals			27,365	20,321	55,000	45,000	10,000	18%	28,628	(26,372)	-48%	113,500	
Water Operations Totals			375,682	369,765	400,685	217,216	183,469	46%	375,064	(25,621)	-6%	459,936	

EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested		
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21		
<b>Water Plant Operations</b>													
501-43000	1102	Salaries - WTP Superintendent	76,824	48,614	58,537	33,976	24,561	42%	56,375	(2,162)	-4%	56,375	
501-43000	1103	WTP Operator		45,909	51,166	19,296	31,870	62%	51,166	-	0%	51,166	
501-43000	1141	Salaries - Overtime	4,845	4,541	6,000	2,496	3,504	58%	6,000	-	0%	6,000	
501-43000	2100	FICA	6,142	6,625	8,550	3,556	4,994	58%	8,700	150	2%	8,700	
501-43000	2210	VRS	8,020	10,530	11,700	6,163	5,537	47%	16,070	4,370	37%	16,070	
501-43000	2300	Group Insurance Program	27,108	37,897	38,880	19,440	19,440	50%	40,736	1,856	5%	40,736	
501-43000	2400	Group Life (VRS)	1,007	1,245	1,400	728	672	48%	1,440	40	3%	1,440	
501-43000	3309	Tank Inspections	6,600	8,466	8,500	7,986	514	6%	8,500	-	0%	8,500	
501-43000	3310	Maint. Repairs. Mach & Equip.	21,207	10,440	22,000	10,059	11,941	54%	25,000	3,000	14%	30,000	Compressor-Generator Service Plans - Hach Servie Plans (new)
501-43000	3311	Repair Parts	26,148	17,143	54,000	40,668	13,332	25%	35,000	(19,000)	-35%	58,000	Replacing obsolete equipment
501-43000	3312	PALL Inspections	7,938	7,485	8,000	7,260	740	9%	8,000	-	0%	8,000	
501-43000	3600	Advertising	179	338	200	-	200	100%	200	-	0%	200	
501-43000	5110	Electricity	76,762	85,754	75,000	33,746	41,254	55%	78,000	3,000	4%	78,000	Distribution charges
501-43000	5120	Heating	4,497	6,985	5,000	1,553	3,447	69%	6,000	1,000	20%	6,000	
501-43000	5210	Postage/ shipping costs	100	170	500	-	500	100%	500	-	0%	500	
501-43000	5230	Communications	12,321	8,639	8,000	4,003	3,997	50%	10,000	2,000	25%	10,000	cell phone service and data line (reservoir)
501-43000	5410	Rents & Leases- Equipment	-	-	250	-	250	100%	250	-	0%	250	
501-43000	5540	Travel & Training	1,826	2,317	5,000	1,241	3,759	75%	5,000	-	0%	5,000	
501-43000	5858	Water System Sample Fees	6,117	4,006	6,000	486	5,514	92%	6,000	-	0%	7,000	Sample fee increases
501-43000	5859	VDH Permit Fees	6,927	7,145	7,000	6,927	73	1%	7,000	-	0%	8,000	VDH permit fee increase
501-43000	5860	License - Certification Expense	200	350	2,500	400	2,100	84%	2,500	-	0%	2,500	
501-43000	5864	Lab Supplies	3,455	5,500	6,000	4,109	1,891	32%	7,000	1,000	17%	7,000	price increases
501-43000	6001	Office Supplies	703	2,107	1,000	645	355	36%	1,000	-	0%	1,000	
501-43000	6008	Gas, Lube, Tires, Etc.	1,781	2,990	3,000	774	2,226	74%	3,000	-	0%	4,000	
501-43000	6011	Uniforms	308	2,473	3,000	947	(289)	-100%	3,000	-	0%	4,000	
501-43000	6014	Materials & Supplies	22,337	22,583	25,000	11,288	13,712	55%	28,000	3,000	12%	33,000	supplies and chemical pricing increases
501-43000	8201	Machinery & Equipment	-	-	-	-	-	0%	2,000	2,000	100%	2,000	printers
<b>Total</b>			<b>323,352</b>	<b>350,252</b>	<b>416,183</b>	<b>217,747</b>	<b>198,436</b>	<b>48%</b>	<b>416,437</b>	<b>254</b>	<b>0%</b>	<b>453,437</b>	
<b>Water Plant - Capital Outlay</b>													
501-43250	8201	Machinery & Equipment	1,049	10,157	0	720	(720)	-100%	0	-	100%	70000	26 Pall UNA -620A Modules
501-43250	8202	Mach.-Equip - Maintenance & Repairs					-	0%	-	-	0%		
501-43250	8203	Communication Equipment					-	0%	22000	22,000	100%	22000	Windows 10 SCADA Upgrade
501-43250	8205	Vehicles		-	25000	23,130	1,870	7%	0	(25,000)	-100%	35000	truck
501-43250	8206	Buildings & Structures					-	0%	0	-	100%	15000	Building to store mowers and gator
501-43250	8214	Structures & Property Maint. & Repairs			0		-	0%	0	-	100%	0	
501-43250	8215	Property Acquisition					-	0%	-	-	0%		
501-43250	8217	Replacement Projects					-	0%	0	-	100%	7000	LED Lighting at Water Plant
501-43250	8218	Engineering/Surveying/Studies					-	0%	-	-	0%		
501-43250	8219	Improvement Projects	19,563	54,814	10,000	11,514	(1,514)	-15%	15,000	5,000	50%	27,500	Refinish water plant floor to non slip epoxy
501-43250	8220	Compliance					-	0%	-	-	0%		
501-43250	8226	Other Projects					-	0%	-	-	0%		
<b>Totals</b>			<b>20,612</b>	<b>64,971</b>	<b>35,000</b>	<b>35,364</b>	<b>(364)</b>	<b>-1%</b>	<b>37,000</b>	<b>2,000</b>	<b>6%</b>	<b>176,500</b>	
<b>Water Plant Totals</b>			<b>343,964</b>	<b>415,223</b>	<b>451,183</b>	<b>253,111</b>	<b>198,072</b>	<b>44%</b>	<b>453,437</b>	<b>2,254</b>	<b>0%</b>	<b>629,937</b>	

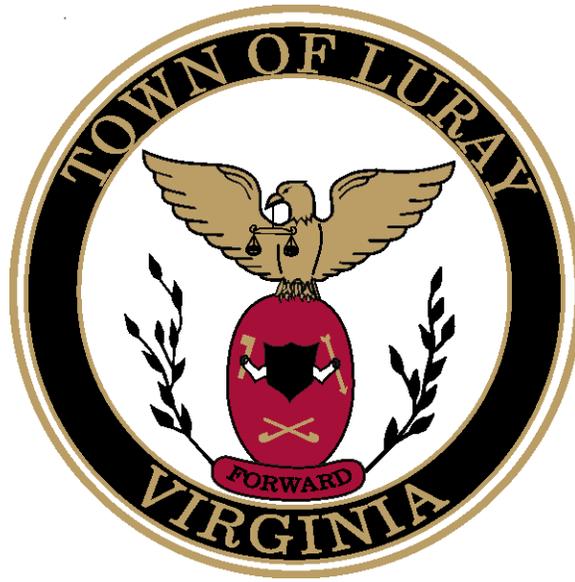
EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested	
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21	
<b>Water Fund Debt Service</b>												
501-95100	9110	Debt Service - Principal	167,702	171,912	179,723	104,692	75,031	42%	159,532	(20,191)	-11%	159,532
501-95100	9120	Debt Service - Interest on Loan	229,575	225,839	216,318	94,104	122,214	56%	213,300	(3,018)	-1%	213,300
501-95100	9130	Handling Charges	-	-	450	-	450	100%	450	-	0%	450
501-95100	9140	USDA - Rural Development Loan Reserves	-	-	20,000	-	20,000	100%	20,000	-	0%	20,000
<b>Total</b>		<b>397,277</b>	<b>397,751</b>	<b>416,491</b>	<b>198,796</b>	<b>217,695</b>	<b>52%</b>	<b>393,282</b>	<b>(23,209)</b>	<b>-6%</b>	<b>393,282</b>	
<b>Total Water Fund Expenditures</b>		<b>1,316,113</b>	<b>1,421,174</b>	<b>1,522,982</b>	<b>798,204</b>	<b>724,778</b>	<b>51%</b>	<b>1,482,616</b>	<b>(40,366)</b>	<b>-3%</b>	<b>1,743,988</b>	
<b>SEWER FUND</b>												
<u>Sewer Administration</u>												
502-41000	1101	Salaries & Wages Town Supt.	23,712	25,303	25962	12,968	12,994	50%	25962	-	0%	25962
502-41000	1102	Salaries & Wages Town Manager	15,196	40,276	41325	20,641	20,684	50%	41325	-	0%	41325
502-41000	1103	Salaries & Wages - Asst Town Manager	29,675	28,084	28815	15,392	13,423	47%	31185	2,370	8%	31185
502-41000	2100	FICA	5,045	6,884	7360	3,609	3,751	51%	7540	180	2%	7540
502-41000	2210	VRS	6,594	10,192	10700	5,415	5,285	49%	14720	4,020	38%	14720
502-41000	2300	Group Insurance Programs	8,382	13,842	13,680	6,716	6,964	51%	14,400	720	5%	14,400
502-41000	2400	Group Life Ins. (VRS)	827	1,205	1260	637	623	49%	1320	60	5%	1320
502-41000	3120	Annual Audit	5,900	6,050	6600	-	6,600	100%	6920	320	5%	6920
502-41000	3130	Professional Services (Year End)	5,574	3,643	4000	3,092	908	23%	4000	-	0%	4000
502-41000	3141	Engineering	32,595	17,917	20000	-	20,000	100%	8000	(12,000)	-60%	8000
502-41000	3150	Legal Costs	485	999	500	514	(14)	-3%	2000	1,500	300%	500
502-41000	5210	Postal Service	-	-	250	-	250	100%	250	-	0%	250
502-41000	5310	Liability Insurance	22,000	13,149	22000	13,149	8,851	40%	22000	-	0%	22000
502-41000	5860	Licenses/Certifications	-	-	3000	-	-	0%	1000	(2,000)	100%	1000
<b>Totals</b>		<b>155,985</b>	<b>167,544</b>	<b>185,452</b>	<b>82,133</b>	<b>103,319</b>	<b>56%</b>	<b>180,622</b>	<b>(4,830)</b>	<b>-3%</b>	<b>171,122</b>	
<u>Data Processing</u>												
502-41220	1100	Salaries & Wages Personnel	41,947	44,027	45701	22,837	22,864	50%	45701	-	0%	45701
502-41220	2100	FICA	2,881	3,007	3500	1,568	1,932	55%	3500	-	0%	3500
502-41220	2210	VRS	4,471	4,919	5100	2,513	2,587	51%	6830	1,730	34%	6830
502-41220	2300	Group Insurance Programs	12,747	14,279	14,280	7,083	7,197	50%	14,965	685	5%	14,965
502-41220	2400	Group Life Ins. (VRS)	561	581	600	297	303	51%	620	20	3%	620
502-41220	3310	Maint. Repairs Machinery & Equip.	8,422	8,743	13000	11,473	1,527	12%	12000	(1,000)	-8%	12000
502-41220	5210	Postal Service	7,150	9,000	9000	2,500	6,500	72%	9000	-	0%	9000
502-41220	5410	Rental/lease Fees	-	-	-	-	-	0%	-	-	0%	-
502-41220	5540	Travel & Training	-	-	300	-	300	100%	300	-	0%	300
502-41220	6001	Office Supplies	2,700	2,265	2500	1,289	1,211	48%	2500	-	0%	2500
502-41220	6014	Materials & Supplies	-	-	250	-	250	100%	250	-	0%	250
502-41220	8201	Machinery & Equipment	-	1,055	2000	-	2,000	100%	1000	(1,000)	-50%	1000
<b>Totals</b>		<b>80,879</b>	<b>87,876</b>	<b>96,231</b>	<b>49,560</b>	<b>46,671</b>	<b>48%</b>	<b>96,666</b>	<b>435</b>	<b>0%</b>	<b>96,666</b>	

		EXPENDITURES	FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested		
		Description	2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21		
<i>Sewer Operations</i>														
502-42000	1104	Salaries - Personnel	119,957	116,840	126,411	51,901	74,510	59%	109,000	(17,411)	-14%	109,000		
502-42000	1141	Salaries - Wages Overtime	12,364	16,266	14,000	5,629	8,371	60%	14,000	-	0%	14,000		
502-42000	1142	Overtime - Special	10,397	2,336	3,000	195	2,805	94%	3,000	-	0%	3,000		
502-42000	2100	FICA	10,417	9,879	10,600	4,146	6,454	61%	9,620	(980)	-9%	9,620		
502-42000	2210	VRS	12,491	12,931	13,500	5,286	8,214	61%	16,240	2,740	20%	16,240		
502-42000	2300	Group Insurance Programs	31,308	31,163	34,920	14,760	20,160	58%	36,600	1,680	5%	36,600		
502-42000	2400	Goup Life Ins. (VRS)	1,567	1,529	1,600	641	959	60%	1,460	(140)	-9%	1,460		
502-42000	2450	VLDP	-	308	400	204	196	-100%	630	230	100%	630		
502-42000	2600	Unemployment	-	-	-	-	-	-	1,200	1,200	100%	1,200		
502-42000	3310	Maint. Repairs, Machinery & Equip.	6,745	15,147	15,000	8,472	6,528	44%	15,000	-	0%	15,000	West Lu Lift Station	
502-42000	3311	Repair Parts	588	599	4,000	2,198	1,802	45%	5,000	1,000	25%	4,000	West Lu Lift Station	
502-42000	3600	Advertising	-	-	100	-	100	100%	100	-	0%	100		
502-42000	5110	Electricity	10,629	13,376	11,000	4,275	6,725	61%	12,000	1,000	9%	12,000		
502-42000	5210	Postal Service	18	-	100	-	100	100%	100	-	0%	100		
502-42000	5230	Communications	2,403	1,593	3,000	452	2,548	85%	3,000	-	0%	3,000		
502-42000	5410	Rental/Lease of Equipment	-	-	500	-	500	100%	500	-	0%	500		
502-42000	5540	Travel & Training	-	-	750	-	750	100%	750	-	0%	750		
502-42000	5810	Membership Dues & Subscriptions	-	-	100	-	100	100%	100	-	0%	100		
502-42000	5860	Certification Expense	-	-	1,000	-	1,000	100%	1,000	-	0%	1,000		
502-42000	6008	Gas, Lube and Tires	10,144	10,130	10,000	3,761	6,239	62%	10,000	-	0%	10,000		
502-42000	6011	Uniforms	3,870	4,848	4,200	2,382	1,818	43%	5,000	800	19%	5,000		
502-42000	6014	Materials & Supplies	15,592	8,802	20,000	11,066	8,934	45%	20,000	-	0%	20,000		
502-42000	8201	Machinery & Equipment	2,471	1,225	2,500	-	2,500	100%	2,500	-	0%	2,500		
<b>Totals</b>			<b>250,961</b>	<b>246,972</b>	<b>276,681</b>	<b>115,368</b>	<b>161,313</b>	<b>58%</b>	<b>266,800</b>	<b>(9,881)</b>	<b>-4%</b>	<b>265,800</b>		
<i>Sewer Operation - Capital Outlay</i>														
502-42250	8201	Machinery & Equipment	16,282	20,000	14,000	-	14,000	100%	9,800	(4,200)	-30%	11,500	\$6000 (1/3) 350 upfit - \$800 (1/3) 150 upfit \$3000 Breaker for backhoe	
502-42250	8202	Mach.-Equip - Maintenance & Repairs	-	-	-	-	-	0%	-	-	0%	-		
502-42250	8203	Communication Equipment	-	3,061	0	-	-	0%	-	-	0%	-		
502-42250	8205	Vehicles	-	52,000	25000	11,203	13,797	55%	22000	-	0%	22000	(1) \$12000 1/3 350 Truck - (2) \$10000 1/3 150 150 truck	
502-42250	8206	Buildings & Structures	-	-	-	-	-	0%	-	-	0%	-		
502-42250	8214	Structures & Property Maint. & Repairs	-	-	-	-	-	0%	-	-	0%	-		
502-42250	8215	Property Acquisition	-	-	-	-	-	0%	-	-	0%	-		
502-42250	8217	Replacement Projects	4,795	5,250	108000	110,491	(2,491)	-2%	45000	(63,000)	-58%	50000	(4) Nelson St. SS Pipe lining	
502-42250	8218	Engineering/Surveying/Studies	-	-	-	-	-	0%	15000	15,000	0%	-	West Lu Sewer Main Investigation	
502-42250	8219	Improvement Projects	-	24,150	20000	4,869	15,131	76%	20000	-	0%	28000	(5) Sewer Manhole Relining	
502-42250	8220	Compliance	-	-	-	-	-	0%	-	-	0%	-		
502-42250	8226	Other Projects	-	-	0	-	-	0%	0	-	0%	0		
<b>Totals</b>			<b>21,077</b>	<b>104,461</b>	<b>167,000</b>	<b>126,563</b>	<b>40,437</b>	<b>24%</b>	<b>111,800</b>	<b>(55,200)</b>	<b>-33%</b>	<b>111,500</b>		
<b>Sewer Operations Totals</b>			<b>272,038</b>	<b>351,433</b>	<b>443,681</b>	<b>241,931</b>	<b>201,750</b>	<b>45%</b>	<b>378,600</b>	<b>(65,081)</b>	<b>-15%</b>	<b>377,300</b>		

EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested		
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21		
<i>Sewer Plant Operations</i>													
502-43000	1101	Salaries - WWTP Supt.	66,122	67,775	69470	34,735	34,735	50%	69470	-	0%	69470	
502-43000	1102	Salaries - WWTP Operators	94,328	114,378	122492	57,534	64,958	53%	126410	3,918	3%	126410	
502-43000	1103	Salaries - Part Time	6,360	16,617	18,500	5,031	13,469	73%	18,500	-	0%	18,500	
502-43000	1141	Salaries - Wages Overtime	14,301	17,787	18000	9,431	8,569	48%	18000	-	0%	18000	
502-43000	2100	FICA	13,505	15,908	17100	7,958	9,142	53%	17830	730	4%	17830	
502-43000	2210	VRS	16,751	20,083	20640	10,224	10,416	50%	29270	8,630	42%	29270	
502-43000	2300	Group Insurance	36,792	45,315	45720	21,960	23,760	52%	47908	2,188	5%	47908	
502-43000	2400	Group Life (VRS)	2,102	2,374	2440	1,208	1,232	50%	2630	190	8%	2630	
502-43000	2450	VLDP (Virginia Local Disability Program)		220	260	130	130	50%	300	40	15%	300	
502-43000	2600	Unemployment	4,392	-	0	-	-		-	-	0%		
502-43000	3310	Maint. Repairs, Machinery & Equip.	5,356	4,204	10000	8,094	1,906	19%	20000	10,000	100%	20000	
502-43000	3311	Repair Parts	43,240	17,424	60000	59,780	220	0%	70000	10,000	17%	70000	
502-43000	3312	Pump Stations Costs	16,926	24,177	25000	9,189	15,811	63%	26000	1,000	4%	26000	
502-43000	3600	Advertising	137	122	200	-	200	100%	200	-	0%	200	
502-43000	5110	Electricity	165,149	159,204	214500	73,952	140,548	66%	200000	(14,500)	-7%	220000	Historic Expenditure
502-43000	5210	Postal Service	749	1,000	1500	-	1,500	100%	500	(1,000)	-67%	500	
502-43000	5230	Communications	7,038	7,532	7000	2,671	4,329	62%	8000	1,000	14%	7000	
502-43000	5410	Rents & Leases - Equipment	1,196	1,137	2600	724	1,876	72%	1000	(1,600)	-62%	1000	
502-43000	5540	Travel & Training	1,584	1,697	10500	298	10,202	97%	10500	-	0%	10500	
502-43000	5810	Membership Dues/Subscriptions	176	165	200	165	35	18%	200	-	0%	200	
502-43000	5858	Sample Fees	7,395	10,506	12200	4,879	7,321	60%	12600	400	3%	12600	
502-43000	5859	DEQ Plant Permit	7,984	8,104	8600	8,251	349	4%	8600	-	0%	8600	
502-43000	5863	Sewer-Certification Expense	205	500	1600	-	1,600	100%	600	(1,000)	-63%	600	
502-43000	5864	Lab Supplies	7,644	5,895	10000	1,648	8,352	84%	10000	-	0%	10000	
502-43000	5865	Sludge Disposal	907	74	6000	547	5,453	91%	3000	(3,000)	-50%	3000	
502-43000	5866	Nutrient Credit Program	1,875	1,875	2000	-	2,000	100%	2000	-	0%	2000	
502-43000	5867	Land Application Permit Fees	2,562	177	2600	-	2,600	100%	2800	200	8%	2800	
502-43000	5868	Lab Permit Fees	600	600	1000	-	1,000	100%	1000	-	0%	1000	
502-43000	6001	Office Supplies	150	299	1000	43	957	96%	1000	-	0%	1000	
502-43000	6008	Gas, Lube, Tires etc.	3,938	4,866	4000	872	3,128	78%	4000	-	0%	4000	
502-43000	6011	Uniforms	5,792	5,346	5500	3,088	2,412	44%	6000	500	9%	6000	
502-43000	6014	Materials & Supplies	40,188	41,041	50000	20,708	29,292	59%	50000	-	0%	60000	
502-43000	8201	Machinery & Equipment	-	275	3000	2,967	33	1%	3000	-	100%	10000	
Totals		575,444	596,677	753,622	346,087	407,535	54%	771,318	17,696	2%	807,318		
<i>Sewer Plant - Capital Outlay</i>													
502-43250	8201	Machinery & Equipment	-	1,899	-	-	0%	20,000	-	100%		Flyght Pump & Mower	
502-43250	8202	Mach.-Equip - Maintenance & Repairs	99,573	-	-	-	0%	-	-	0%			
502-43250	8203	Communication Equipment	-	-	-	-	0%	-	-	0%			
502-43250	8205	Vehicles	-	-	-	-	0%	-	-	100%			
502-43250	8206	Buildings & Structures	-	-	40,000	-	40,000	0%	-	(40,000)	100%	40,000	new pump station East End of Luray Landing
502-43250	8214	Structures & Property Maint. & Repairs	-	-	-	-	0%	-	-	0%			
502-43250	8215	Property Acquisition	-	-	-	-	0%	-	-	0%			
502-43250	8217	Replacement Projects	3,251	-	-	-	0%	-	-	0%			

EXPENDITURES		FY Ending	FY Ending	Budget	Year-to-Date	Balance	%	Proposed	Increase		Requested	
Description		2017-2018	2018-2019	FY 2019-2020	12/31/2019	FY 2019-2020	Remaining	FY 2020-2021	(Decrease)	%	FY 20-21	
502-43250	8218					-	0%		-	0%		
502-43250	8219			100,000		100,000	0%	40,000	(60,000)	0%	100,000	Replacement of West-lu pump station
502-43250	8220					-	0%		-	0%		
502-43250	8226					-	0%	1,750,000	1,750,000	0%	1,750,000	WWTP Improvements - 30 yr Fin
	Totals	102,824	1,899	140,000	-	140,000	100%	1,810,000	1,670,000	1193%	1,890,000	
	Total Sewer Plant	678,268	598,576	893,622	346,087	547,535	61%	2,581,318	1,687,696	189%	2,697,318	
	Sewer Fund Debt Service								-			
502-95100	9110	290,762	299,202	303910	236,088	67,822	22%	300000	(3,910)	-1%	314237	
502-95100	9120	106,853	97,532	89539	33,292	56,247	63%	109196	19,657	22%	80216	Construction Loan Interest Interest
502-95100	9130	-			-	-	0%		-	0%		
	Totals	397,615	396,734	393,449	269,380	124,069	32%	409,196	15,747	4%	394,453	
	Total Sewer Fund Expenditures	1,584,785	1,602,163	2,012,435	989,091	1,023,344	51%	3,646,402	1,633,967	81%	3,736,859	
	Total Expenditures	9,249,154	14,952,487	12,213,627	5,954,472	6,259,155	51%	11,704,308	(509,319)	-4%	12,149,941	

# TOWN OF LURAY, VIRGINIA



## FISCAL POLICIES

The Town of Luray has a responsibility to its citizens to account for public funds, to manage its finances wisely, and to allocate its resources efficiently and effectively in order to provide the services desired by our citizens. These fiscal policies will provide these guidelines and goals to guide the financial practices of the Town.

### Policy Goals

Financial policies which are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management. An effective policy should:

- Provide a link between long-range financial planning and current operations.
- Promote long term financial stability by establishing clear and consistent guidelines.
- Provide for the total financial picture of the Town rather than concentrating on single issue areas.
- Enhance the Town's short-term and long-term financial credit ability by helping to achieve the highest credit rating and bond rating as possible.
- Provide a framework for measuring the fiscal impact of government service against established fiscal parameters and guidelines.

### Operating Budget Policies

1. The annual budget will be prepared consistent with guidelines established by the Code of Virginia and the Charter and Code of the Town of Luray.
2. The budget will be structured so that the Council and the public can understand the relationship between revenues and expenditures.

3. The goal of the Town is to fund all recurring expenditures with recurring revenues and to use non-recurring revenues only for non-recurring expenses.
4. When revenue shortfalls are anticipated in a fiscal year, spending during the fiscal year must be reduced sufficiently to offset current year shortfalls.
5. The Town will prepare the capital improvement budget in conjunction with estimates of available revenues in order to assure that the estimated costs and future impact of a capital project on the operating budget will be considered prior to its inclusion in the budget.
6. The Town will develop and annually update a financial trend monitoring system which will examine fiscal trends from the preceding 3 years. Where possible, trend indicators will be developed and tracked for specific elements of the Town's fiscal policy.
7. The operating budget preparation process will be conducted in such a manner as to allow decisions to be made regarding anticipated resource levels and expenditure requirements for the levels and types of services to be provided in the upcoming fiscal year. The following budget procedures will insure the orderly and equitable appropriation of those resources:
  - Operating budget requests are initiated at the Department level within target guidelines set by the Town Manager. Priorities of resource allocation to divisions within a Department are managed at the Department level.
  - In formulating budget requests priority will be given to maintaining the current level of services. New services will be funded through identification of new resources or reallocation of existing resources.
8. The operating budget is approved and appropriated by the Town Council at the Department level. Total expenditures cannot exceed total appropriations of any Department or Fund.
9. The Town Manager will submit a balanced budget to the Town Council by April 1<sup>st</sup> each year.
10. The Town Council will adopt the budget no later than June.
11. Transfers between departments within the same fund can be approved by the Town Manager.
12. Encumbered funds for active purchase orders can be carried forward into the next fiscal year with the approval of the Town Council.
13. Any amendments to the budget "which exceed one percent of total expenditures shown in the current adopted budget must be accomplished by publishing a notice of the meeting and a public hearing once in a newspaper having general circulation" at least seven days prior to the meeting date (State Code Section 15.2-2507).
14. The Town will approve an annual capital budget as an integral part of its operating budget.
15. The Town Council will accept recommendations from the Planning Commission for the capital budget that are consistent with identified needs in the adopted comprehensive plan.
16. The Town will coordinate the development of the capital budget with the development of the operating budget so that future operating costs, including annual debt service, associated with the new capital projects will be projected and included in operating budget forecasts.
17. Emphasis will continue to be placed upon a viable level of "pay-as-you-go" capital construction to fulfill needs in the Council's goals.
18. Financing plans for the capital program will be developed based upon a forecast of revenues and expenditures.
19. Upon completion of a capital project, any remaining appropriated funds in that project will be returned to the original appropriating fund. Any transfer of remaining funds from one project to another must be approved by the Town.

## **Revenue Policies**

The Town will strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any one fiscal year.

The Town will monitor all taxes to ensure that they are equitably administered and collections are timely and accurate. The Town will follow an aggressive policy of collecting tax revenues.

The Town will where possible institute user fees and charges for specialized programs and services in the Town based on benefits and/or privileges granted by the Town or based on the cost of a particular service. Rates will be established to recover operational as well as capital or debt service costs.

The Town will identify all intergovernmental aid funding possibilities. However, before applying for or accepting either State or Federal fund, the Town will assess the merits of the program as if it were to be funded with local dollars. No grant will be accepted that will incur management and reporting costs greater than the grant.

The Town will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental aid. In the case of State and Federally mandated programs, the Town will attempt to obtain full funding for the service from the governmental entity requiring that the service be provided.

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the Town that all investable balances be invested with the same care, skill, prudence and diligence that a prudent and knowledgeable person would exercise when undertaking an enterprise of like character and aims. Further, it shall be the policy of the Town that all investments and investment practices meet or exceed all statutes and guidelines governing the investment of public funds in Virginia.

The investment portfolio shall be managed with the objective of obtaining no worse than a market rate of return over the course of budgetary and economic cycles, taking into account the constraints contained herein and the cash flow characteristics of the Town.

The Town will only invest in items which are approved by the Code of Virginia under the Investment of Public Funds Act, Sections 2.2-4500 through 2.2-4518 and the Local Government Investment Pool Act, Sections 2.2-4600 through 2.2-4606. The Town will not invest in derivatives or speculative investments, even if they comply with State Statutes concerning investment requirements.

Investments shall be diversified by (1) limiting overconcentration in securities from a specific issuer or business sector, (2) limiting investment in securities that have higher credit risks, (3) investing in securities with varying maturities and (4) continuously investing a portion in readily available funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

In no event shall the Town invest in any instrument that is prohibited by State law. In no event shall the maturities, percent portfolio diversification of instruments or the diversification of funds to be invested in any one issuer be in excess of any limitation imposed by State law.

### **Accounting, Auditing and Financial Reporting Policies**

The Town will establish and maintain a high standard of accounting practices in conformance with the Uniform Financial Reporting Manual of Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Council (GASB).

Regular financial statements and annual financial reports will present a summary of financial activity by governmental funds.

An independent firm of certified public accountants will perform an annual financial and compliance audit according to generally accepted auditing standards; Government Auditing Standards issued by the Comptroller

General of the United States; and Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts of the Commonwealth of Virginia.

The Town will annually seek the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

## **Debt Policies**

The Town will not fund current operations from the proceeds of borrowed funds. The Town will manage its financial resources in a way that prevents borrowing to meet working capital needs.

The Town will confine long-term borrowing to the funding of capital improvements or projects that cannot be financed by current revenues.

To the extent feasible, any year that the debt service payment falls below its current level, those savings will be used to finance one-time capital needs.

When the Town finances capital improvements or other projects through bonds or capital leases, it will repay the debt within a period not to exceed the expected useful life of the projects.

The Town's debt offering documents will provide full and complete public disclosure of financial condition and operating results and other pertinent credit information in compliance with municipal finance industry standards for similar issues.

## **Grant Administration**

The Town of Luray does not have a centralized Grants Department, therefore it is the responsibility of each Department obtaining a grant to care for and be familiar with all grant documents and requirements. If a grant is Federal, the department should immediately notify the Town Treasurer for inclusion in the Town of Luray's Single Audit. For the purpose of this policy "Town Manager or designated representative" applies to the individual within a given Department who will be responsible for the grant.

### **Grant Development, Application, and Approval**

1. Legislative Approval – The point at which legislative approval is required is determined by the requirements of the grant program. If the grant must be submitted by "an individual authorized by the legislative body", then Council approval is required prior to submitting the application. If such legislative approval is not specifically required by the written terms of the grant, then the department head may, at his or her discretion, approve grant applications. In this case, a copy of the application shall be sent to the Town Manager's office. If an award is given, a copy of the agreement shall also be furnished to the Town Manager's office. Electronic copies are preferable.
2. Matching Funds – Grants that require cash local matches must be coordinated through the Town Manager's office. At a minimum, funds must be identified within the existing budget to provide the match, or a budget adjustment will be required. Depending on the nature of the grant, there may also be some policy implications that will bear discussion. (For example, will the grant establish a level of service that cannot be sustained once the grant funds are depleted)
3. Grant Budgets – Most grants require the submission of an expenditure budget. The Department head should review this portion of the grant request prior to submission. The Town Treasurer will need to be contacted regarding personnel projections.

### **Grant Program Implementation**

1. Notification and Acceptance of an Award – Official notification of a grant award is typically sent by a funding agency to the Town Manager or designated representative and/or other official designated in the original grant proposal. However, the authorization to actually spend grant funds is derived from the Council through the approval of a grant budget. This is done with the adoption of the Government-wide operating budget, as the grant budget is a component of such.
2. Establishment of Accounts – The Department that obtained the grant will provide the Town Manager’s/Town Treasurer’s office with information needed to establish revenue and expense accounts for the project. Ordinarily, this information will include a copy of a summary of the project and a copy of the full project budget.
3. Purchasing Guidelines – All other Town purchasing and procurement guidelines apply to the expenditure of grant funds. The use of grant funds does not exempt any purchase from normal purchasing requirements. All typical paperwork, staff approvals, and bidding requirements apply. When in doubt, the Department should contact the Town Manager’s office for further assistance.

#### Financial and Budgetary Compliance

1. Monitoring Grant Funds – Departments may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures and budgetary compliance, however all such financial information will also be maintained in the Town of Luray’s finance software at some level. The finance software is considered to be Town of Luray’s “official” accounting system. Ultimately, the information in this system is what will be audited and used to report to governing Council, not information obtained from offline spreadsheets. Departments are strongly encouraged to use inquiries and reports generated directly from the finance software to aide in grant tracking. If any “off-system” accounting records are maintained, it is the responsibility of the Department to ensure that the program’s internal records agree to the Town of Luray’s accounting system.
2. Fiscal Years – Occasionally, the fiscal year for the granting agency will not coincide with the Town of Luray’s fiscal year. This may require adjustments to the internal budget accounts and interim financial reports as well as special handling during fiscal year-end close. It is the responsibility of the department head to oversee grant budgets within his/her department and to bring such discrepancies to the attention of the Town Manager’s office at the time the grant accounts are established.
3. Grant Budgets – When the accounting structure for a grant is designed, it will include the budget that was prepared when the grant application was submitted. The terms of each specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Town Manager or designated representative be authorized to exceed the total budget authority provided by the grant.

If grant funds have not been totally expended by fiscal year-end, it is the responsibility of the Town Manager or designated representative to notify the Town Treasurer that budget funds need to be carried forward to the new fiscal year, and to confirm the amounts of such carry-forwards. This can be done during the Town of Luray’s normal annual budgeting process. Carry-forwards of grant funds will be subjected to maximum allowable amounts/percentages based on the grant award agreement and/or the Uniform Guidance compliance supplement.

4. Capital Assets – Town of Luray is responsible for maintaining an inventory of assets purchased with grant monies. The Town of Luray is accountable for them and must make them physically available for inspection during any audit. The Town Treasurer must be notified immediately of any sale of these assets.

Customarily, the proceeds of the sale can only be used on the grant program that purchased them. In most cases, specific governing regulations can be found in the original grant.

The individual Department overseeing the grant will coordinate this requirement. All transactions that involve the acquisition or disposal of grant funded fixed assets must be immediately brought to the attention of the Town Treasurer.

## Record Keeping

1. Audit Workpapers – The Town of Luray’s external auditors audit all grants at the end of each fiscal year. The Department who obtained the grant will prepare the required audit workpapers. These will then need to be sent to the Town Treasurer within a reasonable time following year end.
2. Record Keeping Requirements – Grant record keeping requirements may vary substantially from one granting agency to another. Consequently, a clear understanding of these grant requirements at the beginning of the grant process is vital. The Town Manager or designated representative within a department applying for a grant will maintain copies of all grant draw requests, and approved grant agreements (including budgets). Records shall be retained for a minimum of 5 years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit or cognizant agency for indirect costs.

## Uniform Guidance Compliance Supplement - General Information

### Council Policies

The Town Council has adopted various financial policies independent of those now required for federal awards under the Uniform Guidance. These policies may be incorporated into this document by reference. All of the established Council policies also apply to federal grants where appropriate.

## Uniform Guidance Compliance Supplement - Activities Allowed/Unallowed and Allowable Costs/Cost Principles

The requirements for allowable costs/cost principles are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. All grant expenditures will be in compliance with the Uniform Guidance, State law, Town of Luray policy, and the provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program and treatment will be consistent with the policies and procedures the Town of Luray would apply to non-federally financed work.
2. Grant expenditures will be approved by the department head when the bill or invoice is received. The terms and conditions of the Federal Award will be considered when approving. The approval will be evidenced by the department head’s initials on the original bill or invoice. Accounts payable disbursements will not be processed for payment until necessary approval has been obtained.
3. Payroll costs will be documented in accordance with the Uniform Guidance. Specifically, compensation for personal services will be handled as set out in §200.430 and compensation for fringe benefits will follow §200.431 of the Uniform Guidance.
4. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Town of Luray personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The Town of Luray must follow these rules when charging these specific expenditures to a federal grant. When applicable, staff must check costs against the selected items of cost requirements to ensure the cost is allowable.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<u>Item of Cost</u>	<u>Citation of Allowability Rule</u>
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458

Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

### **Uniform Guidance Compliance Supplement - Cash Management**

Source of Governing Requirements – The requirements for cash management are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. Most of the Town of Luray’s grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. If Federal grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of Federal funds and disbursement to contractors/employees/subrecipients according to §200.302 (6) of the Uniform Guidance. Expenditures will be compared with budgeted amounts for each Federal award.
2. Cash draws will be initiated by the Town Treasurer who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained. Payments and travel costs will be handled in a manner consistent with the Town of Luray’s existing Accounts Payable policies and in accordance with §200.305 (payments) and §200.474 (travel costs) of the Uniform Guidance.
3. The physical draw of cash will be processed in the Town of Luray’s finance software, or through the means prescribed by the grant agreement for other awards.
4. Supporting documentation or a copy of the cash draw paperwork will be filed along with the approved paperwork described above and retained for audit purposes.

### **Uniform Guidance Compliance Supplement - Eligibility**

Source of Governing Requirements – The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures. The following policies and procedures will also be applied:

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.
2. Initial eligibility determinations will be made by the Department based on the grant award/contract. Sufficient documentation to support these determinations will be retained and made available to

administration, auditors, and pass-through or grantor agencies, upon request. It is the department's responsibility to maintain complete, accurate, and organized records to support eligibility determinations.

### **Uniform Guidance Compliance Supplement - Equipment and Real Property Management**

Source of Governing Requirements – The requirements for equipment are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures. The following policies and procedures will also be applied:

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. All equipment will be used in the program for which it was acquired or, when appropriate, in other Federal programs.
2. When required, purchases of equipment will be pre-approved by the grantor or pass-through agency. The Town Manager or designated representative will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Property/Equipment records will be maintained, a physical inventory shall be taken every two years, and an appropriate system shall be used to safeguard assets.
4. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or relocation. The Town of Luray shall abide with the requirements set out in §200.311 and §200.313 of the Uniform Guidance in this regard. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

### **Uniform Guidance Compliance Supplement - Matching, Level of Effort and Earmarking**

Source of Governing Requirements – The requirements for matching are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Town of Luray defines “matching”, “level of effort”, and “earmarking” consistent with the definitions of the Uniform Guidance Compliance Supplement:

Matching or cost sharing includes requirements to provide contributions (usually non-Federal) or a specified amount or percentage of match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

Level of effort includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.

Earmarking includes requirements that specify the minimum and/or maximum amount of percentage of the program's funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

In order to ensure compliance with these requirements, the Town of Luray has implemented the following policies and procedures:

1. Compliance with matching, level of effort, and earmarking requirements will be the responsibility of Town Treasurer.
2. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

### **Uniform Guidance Compliance Supplement - Period of Performance**

Source of Governing Requirements – The requirements for period of performance of Federal funds are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or pass-through grantor agency).
2. All obligations will be liquidated no later than 90 days after the end of the funding period (or as specified by program legislation).
3. Compliance with period of performance requirements will initially be assigned to the Town Manager or designated representative. All AP disbursements are subject to the review and approval of accounts payable staff and the Town Council/Town Manager/Town Treasurer as part of the payment process.

### **Uniform Guidance Compliance Supplement - Procurement, Suspension and Debarment**

Source of Governing Requirements – The requirements for procurement are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The requirements for suspension and debarment are contained in OMB guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; Federal agency regulations in 2 CFR implementing the OMB guidance; the Uniform Guidance; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. Purchasing and procurement related to Federal grants will be subject to the general policies and procedures of the Town of Luray, and to the provisions of the uniform guidance as detailed below. (See Town of Luray procurement policy.)
2. Contract files will document the significant history of the procurement, including the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis of contract price.
3. Procurement will provide for full and open competition.
4. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents can neither solicit nor accept gratuities, favors, or anything of monetary value from

contractors or parties to subcontracts. If the financial interest is not substantial or the gift is an unsolicited item of nominal value, no further action will be taken. However, disciplinary actions will be applied for violations of such standards otherwise.

5. The Town of Luray will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. The Town of Luray will also analyze other means, as described in §200.318 of the Uniform Guidance, in order to ensure appropriate and economic acquisitions.
6. The Town of Luray is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include those procurement contracts for goods and services awarded under a nonprocurement transaction (i.e., grant or cooperative agreement) that are expected to equal or exceed \$20,000 or meet certain other specified criteria. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions.
7. Town of Luray will include a suspension/debarment clause in all written contracts in which the vendor/contractor will certify that it is not suspended or debarred. The contract will also contain language requiring the vendor/contractor to notify the Government immediately upon becoming suspended or debarred. This will serve as adequate documentation as long as the contract remains in effect.

The Town Manager or designated representative or designee will be responsible for running a year-to-date transaction report from the Town of Luray’s accounting system. Any vendor with accumulated transactions equaling or exceeding \$20,000 that is not subject to a written contract including a suspension/debarment clause or for which a signed statement or suspension or debarment is not on file will be subject to additional procedures. The Town Manager or designated representative or designee will check the Excluded Parties List System (EPLS), <https://www.sam.gov/portal/public/SAM/> maintained by the General Services Administration (GSA) for the vendor name. A potential match will be followed-up on immediately. Each vendor searched on EPLS will be initialed on the vendor transaction report and the report will be signed and dated on the first or last page. The vendor transaction report will be retained as evidence of the control.

8. If a vendor is found to be suspended or debarred, the Town of Luray will immediately cease to do business with this vendor.
9. Executed contracts and signed quarterly vendor transaction history reports will be retained and filed by the Town Manager or designated representative.
10. When a request for purchase of equipment, supplies, or services for a federal program has been submitted the procurement method to be used will be determined based on the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required by state law must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance regulations apply.
  1. Micro-purchases not requiring quotes or bidding (up to \$5,000)  
For purposes of this procedure, micro-purchase means a purchase of equipment, supplies, or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$10,000. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently published and published in the Federal Register shall apply if other than \$10,000.

The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of equipment, supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the Town of Luray distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms.

Micro-purchases may be awarded without soliciting competitive quotations if the Town of Luray considers the price to be reasonable. Evidence will be maintained of this reasonableness in the records of all micro-purchases. Reasonable means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

2. Small Purchase Procedures (Between \$5,000 and \$500,000)

For purposes of this procedure, small purchase procedures are those relatively simple and informal procurement methods for securing equipment, services, or supplies that cost more than the amount qualifying as micro-purchase and do not exceed \$50,000. Small purchase procedures cannot be used for purchases of equipment or supplies for construction, repair or maintenance services costing \$100,000 because the Town of Luray purchasing policy requires formal competitive bidding at that level of cost.

If small purchase procedures are used, written or telephonic price or rate quotations are obtained from at least three (3) qualified sources and records of quotes are maintained.

3. Publicly Solicited Sealed Competitive Bids (Purchase exceeds \$100,000)

For purchases of equipment or supplies, or of services for construction, maintenance or repairs of facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder as provided in the Town's procurement policy.

4. Competitive Proposals (Purchase exceeds \$500,000)

For purchases of qualifications-based procurement of architectural/engineering professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. If this method is used, the following requirements apply:

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- 2) Proposals must be solicited from an adequate number of qualified sources; and
- 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

5. Noncompetitive Proposals (Sole Source)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- 1) The item is available only from a single source; or
- 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; or

- 3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
11. The Town of Luray must use the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) and (b). Under the micro-purchase method, the aggregate dollar amount does not exceed \$10,000. Small purchase procedures must be used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold of \$150,000. Micro-purchases may be awarded without soliciting competitive quotations if the Town of Luray considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).

### **Uniform Guidance Compliance Supplement - Program Income**

Source of Governing Requirements – The requirements for program income are found in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include interest on grant funds, rebates, credits, discounts, refunds, etc., or interest earned on any of these items unless otherwise provided in the Federal awarding agency regulations or terms and conditions of the award. It will also not include proceeds from the sale of equipment or real property.
2. The Town of Luray will allow program income to be used in one of three methods:
  - A. Deducted from outlays
  - B. Added to the project budget
  - C. Used to meet matching requirements

Absent specific guidance in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays.

3. Program income, when applicable, will be accounted for as a revenue source in the same program code as the Federal grant.

### **Uniform Guidance Compliance Supplement - Reporting**

Source of Governing Requirements – Reporting requirements are contained in the following documents:

Uniform Guidance, Performance reporting, 2 CFR section 215, Performance reporting, 2 CFR section 215.51, program legislation, ARRA (and the previously listed OMB documents and future additional OMB guidance documents that may be issued), the Transparency Act, implementing requirements in 2 CFR part 170 and the FAR, and previously listed OMB guidance documents, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

1. Reports will be submitted in the required frequency and within the required deadlines.
2. Reports will be completed using the standard forms (as applicable) and method of delivery (i.e., e-mail, grantor website, postal service, etc.).

3. Regardless of the method of report delivery, a copy of the submitted report will be retained along with any documentation necessary to support the data in the report. The report will evidence the date of submission in order to document compliance with timeliness requirements. This may be done either physically or electronically.
4. Financial reports will always be prepared based on the general ledger using the required basis of accounting (i.e., cash or accrual). In cases where financial data is tracked outside of the accounting system (such as in spreadsheets or paper ledgers), this information will be reconciled to the general ledger prior to report submission.
5. Any report with financial-related data will either be prepared or reviewed by the Town Manager or designated representative and will have the appropriate review based on specific grant guidelines.
6. Preparation of reports will be the responsibility of Town Manager or designated representative. All reports (whether financial, performance, or special) must be reviewed and approved (as applicable) prior to submission. This will be evidenced by either physical signatures or electronic timestamps of approval.
7. Copies of submitted reports with preparer and reviewer signatures and data will be filed with supporting documentation and any follow-up correspondence from the grantor or pass-through agency. Copies of all such reports will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

### **Uniform Guidance Compliance Supplement – Subrecipient Monitoring**

Source of Governing Requirements – The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), Uniform Guidance, program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award.

The Town of Luray will review and oversee subrecipient activity and obtain a copy of their single audit. Additionally the Town of Luray will evaluate the subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring procedures as required by the Uniform Guidance Title 2 CFR 200.331. Other oversight processes and procedures will be established on a case by case basis, dependent on grant requirements and the level of activity of the subrecipient.

### **Uniform Guidance Compliance Supplement - Special Tests and Provisions**

Source of Governing Requirements – The laws, regulations, and the provisions of contract or grant agreements pertaining to the program.

Additional Policies and Procedures. The following policies and procedures will also be applied:

In order to ensure compliance with these requirements, Town of Luray has implemented the following policies and procedures:

The Town Manager or designated representative will be assigned the responsibility for identifying compliance requirements for special tests and provisions, determining approved methods for compliance, and retaining any necessary documentation.

### **Uniform Guidance– Federal Program Travel Costs**

The Town of Luray shall reimburse administrative, professional, and support employees, and officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For the purposes of this policy, travel costs shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business as a federal grant recipient.

Employees shall comply with the applicable Town of Luray policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all employees shall be determined by the Town Treasurer.

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the Town's nonfederally funded activities, and in accordance with the Town's travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by Town Manager for other Town of Luray travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Town Manager.

If travel reimbursement costs are charged directly to a federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award, and (2) the costs are reasonable and consistent with the Town's established policy.

## **Conflicts of Interest Policy**

### **Conflicts of Interest**

This policy shall affirm standards of conduct established to ensure that Council members and employees avoid potential and actual conflicts of interest, as well as the perception of a conflict of interest.

*Confidential information* shall mean information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.

*Conflict or Conflict of interest* shall mean use by a Council member or employee of the authority of his/her office or employment, or any confidential information received through his/her holding public office or employment, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the Council member or employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.

*Apparent Conflict of Interest* shall mean a situation in which a reasonable person would perceive that a decision-maker's (Council member or employee) judgment is likely to be compromised.

*De minimis economic impact* shall mean an economic consequence which has an insignificant effect.

*Financial interest* shall mean any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.

*Honorarium* shall mean payment made in recognition of published works, appearances, speeches and presentations, and which is not intended as consideration for the value of such services which are nonpublic

occupational or professional in nature. The term does not include tokens presented or provided which are of de minimis economic impact.

*Immediate family* shall mean a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother or sister.

*Business partner* shall mean a person who, along with another person, plays a significant role in owning, managing, or creating a company in which both individuals have a financial interest in the company.

Each employee and Council member shall be responsible to maintain standards of conduct that avoid conflicts of interest. The Council prohibits members of the Council and employees from engaging in conduct that constitutes a conflict of interest as outlined in this policy.

All Council members and employees shall be provided with a copy of this policy and acknowledge in writing that they have been made aware of it. Additional training shall be provided to designated individuals.

### **Disclosure of Financial Interests**

No Council member shall be allowed to take the oath of office or enter or continue upon his/her duties, nor shall s/he receive compensation from public funds, unless s/he has filed a statement of financial interests as required by law.

### **Standards of Conduct** (This section specifically addresses requirements of 2 CFR § 200.318)

The Town of Luray maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees and Council members engaged in the selection, award and administration of contracts.

No employee or Council member may participate in the selection, award or administration of a contract supported by a federal award if s/he has a real or apparent conflict of interest as defined above, as well as any other circumstance in which the employee, Council member, any member of his/her immediate family, his/her business partner, or an organization which employs or is about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The Town of Luray shall not enter into any contract with a Council member or employee, or his/her spouse or child, or any business in which the person or his/her spouse or child is associated valued at \$500 or more, nor in which the person or spouse or child or business with which associated is a subcontractor unless the Council has determined it is in the best interests of the Town of Luray to do so, and the contract has been awarded through an open and public process, including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the Council member or employee shall not have any supervisory or overall responsibility for the implementation or administration of the contract.

When advertised formal bidding is not required or used, an open and public process shall include at a minimum:

1. Public notice of the intent to contract for goods or services;
2. A reasonable amount of time for potential contractors to consider whether to offer quotes; and
3. Post-award public disclosure of who made bids or quotes and who was chosen.

Any Council member or employee who in the discharge of his/her official duties would be required to vote on a matter that would result in a conflict of interest shall abstain from voting and, prior to the vote being taken, publicly announce and disclose the nature of his/her interest as a public record.

No public official or public employee shall accept an honorarium.

Council members and employees may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Gifts of a nominal value may be accepted in accordance with Council policy.

### **Improper Influence**

No person shall offer or give to a Council member, employee or nominee or candidate for the Council, or a member of his/her immediate family or a business with which s/he is associated, anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment based on the offeror's or donor's understanding that the vote, official action or judgment of the Council member, employee or nominee or candidate for the Council would be influenced thereby.

No Council member, employee or nominee or candidate for the Council shall solicit or accept anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment, based on any understanding of that Council member, employee or nominee or candidate that the vote, official action or judgment of the Council member, employee or nominee or candidate for the Council would be influenced thereby.

### **Organizational Conflicts** (This section specifically addresses requirements of 2 CFR §200.318)

Organizational conflicts of interest may exist when due to the Town of Luray's relationship with a subsidiary, affiliated or parent organization that is a candidate for award of a contract in connection with federally funded activities, the Town of Luray may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization.

In the event of a potential organizational conflict, the potential conflict shall be reviewed by the Town Manager or designee to determine whether it is likely that the Town of Luray would be unable or appear to be unable to be impartial in making the award. If such likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied:

1. The organizational relationship shall be disclosed as part of any notices to potential contractors;
2. Any Town of Luray employees or officials directly involved in the activities of the related organization are excluded from the selection and award process;
3. A competitive bid, quote or other basis of valuation is considered; and
4. The Council has determined that contracting with the related organization is in the best interests of the program involved.

### **Reporting**

Any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to the Town Manager/Town Treasurer/Superintendent. If the Town Manager/Town Treasurer/Superintendent is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Mayor.

Any perceived conflict of interest of a Council member that is detected or suspected by any employee or third party shall be reported to the Mayor. If the Mayor is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Town Manager/Town Treasurer/Superintendent, who shall report the incident to the solicitor.

No reprisals or retaliation shall occur as a result of good faith reports of conflicts of interest.

### **Investigation**

Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results.

In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the federal awarding agency in accordance with that agency's policies.

**Disciplinary Actions**

If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, the Town of Luray shall take prompt, corrective action to ensure that such conduct ceases and will not recur. Town of Luray staff shall document the corrective action taken and, when not prohibited by law, inform the complainant.

Violations of this policy may result in disciplinary action up to and including discharge, fines and possible imprisonment. Disciplinary actions shall be consistent with Council policies, procedures, applicable collective bargaining agreements and state and federal laws.



**Town of Luray, Virginia**  
**Town Council Agenda Statement**

Item No: VII-A

Meeting Date: May 11, 2020

- Agenda Item: TOWN COUNCIL CONSIDERATION  
Item VII-A - Luray Little League – Concession Payment Relief
- Summary: The Town Council is requested to consider the request from the Luray Little League to waive the first quarter payment for the Concessionaire Agreement for concession services at Ralph H. Dean Park. The approved contract requires quarterly payments for the exclusive right to concessions at the park. Due to the COVID-19 Executive Orders, the Little League and other sporting groups have had to suspend all activities at the park.
- Council Review: N/A
- Fiscal Impact: N/A
- Suggested Motion: I move that Town Council approve the waiver of the first quarter payment of \$500.00 by the Luray Little League for the Ralph H. Dean Park Concessionaire Agreement as presented.



## ***Luray Little League***



Steve Burke,

Luray Little League would like to request that the first quarter payment due in April 2020 of \$500 of the \$2000 be waived. The reason we are asking for it to be waived is due the circumstance that we are in and that no games or activities have occurred at the park to open the concession stand. If you have any question please don't hesitate to call thank you.

Sincerely,  
Joshua Wood  
President

**TOWN OF LURAY  
CONTRACT FOR SERVICES**

**THIS CONTRACT** is made and entered into this 28 day of February, 2020, by and between **THE TOWN OF LURAY, VIRGINIA**, a Virginia municipal corporation (the "Town") whose address is 45 East Main Street, Luray, Virginia, 22835, and **LURAY LITTLE LEAGUE (Little League Baseball, Inc)**, a Virginia 501c3 Nonprofit Organization ("Service Provider"), whose mailing address is PO Box 343, Luray, Virginia, 22835.

**WITNESSETH:**

That for and in consideration of the mutual promises contained herein, the Town and Service Provider hereby agree to the following:

1. **Description of Service Area.** The Town agrees that Service Provider shall have the exclusive right to operate the following at Ralph Dean Park:

- (a) The concession stand at Fields 1, 2, and 3 from March 1, 2020, through September 7, 2020; and
- (b) The concession stand at Fields 4 and 5 from March 1, 2020, through October 30, 2020.
- (c) The Town reserves the right to permit food vendors in the Park for Special Events not associated with Fields 1, 2, 3, 4, and 5.

2. **Service Dates.** Service Provider agrees to be onsite to fully operate the concession stands during all games held during the 2020 season by the Luray Little League (schedule to be announced), Softball Nation (schedule to be announced), and Shenandoah Valley Baseball (schedule to be announced) including any make-up dates for weather cancellations. Concession service to other tournaments not listed shall be optional. This agreement can be renewed for three (3) additional one season terms if mutually agreed by the Town and Service Provider

3. **Concessions Access.** The Town agrees to rekey all concession door and equipment locks prior to March 1, 2020, and provide keys to Service Provider. The Town reserves the right to provide keys to Town staff members as needed to facilitate the terms of this Contract.

4. **Rental Payments.** Service Provider shall remit rental payments to the Town in the amount of **\$500.00** on April 30, June 30, August 31, and October 30, 2020.

5. **Licenses and Permits.** Service Provider agrees to procure all licenses and permits required to lawfully perform under this Contract and to maintain all such licenses and permits at all times.

6. **Concession Operations.** Concession menu items and hours of operation are subject to approval by the Town. Service Provider agrees to maintain the concession stands in a clean, sanitary, and safe condition. Service Provider agrees to complete a monthly cleaning checklist. The Town shall be responsible for all electric and water utility services necessary to operate the concession stands. The Town reserves the right to inspect the concession stands at any time.

Service Provider shall keep a separate account of all gross sales under this contract and shall present to the Luray Parks & Recreation Director an annual statement of such gross sales. The Town shall have the right audit the Service Providers' financial records at any time to verify accurate compliance with this paragraph. Information submitted or obtained pursuant to this paragraph shall remain confidential, to the extent permitted by law, and shall only be shared with the Town Manager and Town Attorney for planning purposes. Nothing so submitted or obtained shall be in lieu of the Service Provider's required filings with the various taxing authorities.

7. **Equipment Maintenance.** Service Provider agrees to provide prompt notice to the Town in the event of an equipment breakdown or malfunction. The Town agrees to schedule repairs in a reasonably prompt manner upon receipt of such notice and to pay for the cost of such repairs. Any material modifications to the concession stands or equipment must be approved in advance by the Town.

All waste oil must be transferred to the Waste Oil Container near the Parks & Recreation Maintenance Building. The Service Provider could be charged for any costs incurred resulting from waste oil being discharged into the sanitary sewer system.

8. **Weather Cancellations.** The Town agrees to provide notice of cancellation to Service Provider in a reasonably prompt manner in the event a game cannot be held due to weather or other reasons. Service Provider agrees to provide notice to the Town of any weather-related issues affecting the use of Ralph Dean Park.

9. **Independent Contractor.** Service Provider acknowledges and agrees that no employment relationship shall arise from this Contract between the Town and Service Provider. Service Provider shall be an independent contractor and its staff and employees shall not employees of the Town. Service Provider is responsible for reporting and remitting any applicable State, Federal, Social Security, and local taxes.

10. **Compliance with Federal Immigration Law.** Service Provider warrants and covenants that it does not and shall not knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986 during the performance of this Contract.

11. **Compliance with Virginia Law.** Service Provider warrants that it is authorized to transact business in the Commonwealth of Virginia as a domestic or foreign business entity if so required by Title 13.1 or Title 50 of the Code of Virginia.

12. **Early Termination for Cause.** Upon fifteen (15) days written notice to Service Provider, the Town may terminate this Contract for cause in the event Service Provider fails to perform its obligations in accordance with this Contract.

13. **Insurance.** Service Provider shall procure and maintain the insurance coverages shown below, with the Town named as Additional Insured on (a) and (b). The Service Provider shall provide certificates of insurance to the Town as evidence of compliance.

- (a) Comprehensive General Liability Insurance - \$1,000,000 Minimum per Incident.
- (b) Automobile Liability Insurance - \$1,000,000 bodily injury and \$1,000,000 property damage.
- (c) Worker's Compensation – As required by the Commonwealth of Virginia.

14. **Indemnification.** Service Provider agrees to defend, indemnify and hold harmless the Town for any and all actions, claims or disputes arising from Service Provider's provision of services under this Contract.

15. **Non-Assignability.** This Contract may not be assigned by Service Provider without the express written consent of the Town.

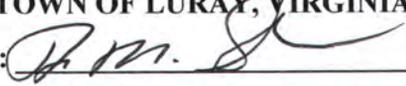
16. **Entire Contract.** This Contract constitutes the entire agreement between the parties and may not be modified except by a written agreement signed by both parties.

17. **Notice.** Any notice required under this Contract shall be sent by first class mail to the mailing address specified in the introductory paragraph of this Contract.

18. **Enforcement.** This Contract shall be governed by the laws of the Commonwealth of Virginia. Any action brought to enforce the terms of this Contract shall be filed in the courts of Page County, Virginia.

**IN WITNESS WHEREOF,** the undersigned parties hereto have made and executed this Contract as the day and year first above written.

**THE TOWN OF LURAY, VIRGINIA**

Attest: 

Printed Name: DAWN M. SHORES

BY: 

Printed Name: **Steven Burke**

Title: **Town Manager**

Date: 3/2/20

**SERVICE PROVIDER:**

Attest: Tasha Haddock

Printed Name: Tasha Haddock

BY: [Signature]

Printed Name: Joshua Wood

Title: President

Date: 2-29-20



**Town of Luray, Virginia**  
**Town Council Agenda Statement**

Item No: VII-B

Meeting Date: May 11, 2020

- Agenda Item: TOWN COUNCIL CONSIDERATION  
Item VII-B – Personal Property Tax Relief Act Resolution
- Summary: The Town Council is requested to adoption of a Resolution establishing the criteria for qualifying personal use vehicles to qualify for tax relief in conformance with the Personal Property Tax Relief Act.
- Council Review: N/A
- Fiscal Impact: N/A
- Suggested Motion: I move that Town Council adopt the Resolution establishing the criteria for tax relief for qualifying personal use vehicles in conformance with the Personal Property Tax Relief Act for the tax year of 2020 as presented.

Council Resolution Number –  
Amendment to the Personal Property Tax Relief

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**WHEREAS** the Personal Property Tax Relief Act of 1998, Va. Code §§ 58.1-3523 et seq. (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly ( the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the “2005 Appropriations Act”); and

**WHEREAS** these legislative enactments require the Town of Luray to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the Personal Property Tax Relief Act as revised; and

**WHEREAS** these legislative enactments provide for the appropriation to the Town of Luray, of a fixed sum to be used exclusively for the provision of the tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax on such vehicles.

**NOW THEREFORE BE IT RESOLVED** by the Luray Town Council that:

Qualifying vehicles within the Town of Luray during the tax year of 2020, shall receive personal property tax relief in the following manner:

Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief.

Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 57% tax relief.  
Personal use vehicles valued at \$20,001 or more shall only receive 57% tax relief on the first \$20,000 of value; and

All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use, motor homes, etc) will not be eligible for any form of tax relief under this program.

Adopted by the Luray Town Council, this 11th day of May 2020.

Attest:

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Mary Broyles, Clerk-Treasurer

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Barry A. Presgraves, Mayor