

BUDGET & PERSONNEL COMMITTEE WORKSHOP

A G E N D A

TOWN OF CHINCOTEAGUE

October 14, 2014 - 5:00 P.M. – Conference Room – Municipal Center

CALL TO ORDER

OPEN FORUM / PUBLIC PARTICIPATION

AGENDA ADOPTION

1. Review the Draft Pony Express Updated Zero Tolerance Drug and Alcohol Testing Policy
2. Review of the Draft Fiscal Forecast of Budget Years 2015 – 2019
3. Review of the Revenue and Expense Report
4. Review of the Balance Sheet
5. Committee Member Comments

ADJOURN

**THE TOWN OF CHINCOTEAGUE PONY EXPRESS
ZERO TOLERANCE
DRUG AND ALCOHOL TESTING POLICY
Adopted as of _____**

A. PURPOSE

- 1) The Pony Express Trolley Service for the Town of Chincoteague provides public transit and paratransit services for the residents of Chincoteague Island. Part of our mission is to ensure that this service is delivered safely, efficiently, and effectively by establishing a drug and alcohol-free work environment, and to ensure that the workplace remains free from the effects of drugs and alcohol in order to promote the health and safety of employees and the general public. In keeping with this mission, The Pony Express for the Town of Chincoteague declares that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol is prohibited for all employees under the responsibility of the Director of Public Transportation.
- 2) Additionally, the purpose of this policy is to establish guidelines to maintain a drug and alcohol-free workplace in compliance with the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991. This policy is intended to comply with all applicable Federal regulations governing workplace anti-drug and alcohol programs in the transit industry. Specifically, the Federal Transit Administration (FTA) of the U.S. Department of Transportation has published 49 CFR Part 655, as amended, that mandates urine drug testing and breath alcohol testing for safety-sensitive positions, as mentioned above and prohibits performance of safety-sensitive functions when there is a positive test result. The U. S. Department of Transportation (USDOT) has also published 49 CFR Part 40, as amended, that sets standards for the collection and testing of urine and breath specimens.
- 3) Any provisions set forth in this policy that are included under the sole authority of the Pony Express for the Town of Chincoteague and are not provided under the authority of the above named Federal regulations are underlined. Tests conducted under the sole authority of Town of Chincoteague will be performed on non-USDOT forms and will be separate from USDOT testing in all respects.

B. APPLICABILITY

This Drug and Alcohol Testing Policy applies to all safety-sensitive employees (full-or part-time) when performing safety sensitive duties The Pony Express_Trolley Service for the Town of Chincoteague. All safety-sensitive employees are subject to drug and alcohol testing in accordance with CFR49, Part 40 as a condition of their employment. The Pony Express Trolley Service for the Town of Chincoteague employees that do not perform safety-sensitive functions are also covered under this policy under the sole authority of the Transportation Director for the Town of Chincoteague. See Attachment A for a list of employees and the authority under which they are included.

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A safety-sensitive function is operation of mass transit service including the operation of a revenue service vehicle (whether or not the vehicle is in revenue service), maintenance of a revenue service vehicle or equipment used in revenue service, security personnel who carry firearms, dispatchers or persons controlling the movement of revenue service vehicles, and any transit employee who operates a vehicle that requires a Commercial Drivers License to operate. Maintenance functions include the repair, overhaul, and rebuild of engines, vehicles and/or equipment used in revenue service. A list of safety-sensitive positions who perform one or more of the above mentioned duties is provided in Attachment A. Supervisors are only safety sensitive if they perform one of the above functions.

C. DEFINITIONS

Accident: An occurrence associated with the operation of a revenue service vehicle even when not in revenue service, if as a result:

- a. An individual dies;
- b. An individual suffers a bodily injury and immediately receives medical treatment away from the scene of the accident; or,
- c. One or more vehicles incur disabling damage as the result of the occurrence and is transported away from the scene by a tow truck or other vehicle. For purposes of this definition, *disabling damage* means damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, mirrors or windshield wipers that makes them inoperative.

Adulterated specimen: A specimen that has been altered, as evidenced by test results showing either a substance that is not a normal constituent for that type of specimen or showing an abnormal concentration of an endogenous substance.

Alcohol: The intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols contained in any beverage, mixture, mouthwash, candy, food, preparation or medication.

Alcohol Concentration: Expressed in terms of grams of alcohol per 210 liters of breath as indicated by a breath test under 49 CFR Part 40.

Aliquot: A fractional part of a specimen used for testing, It is taken as a sample representing the whole specimen.

Canceled Test: A drug or alcohol test that has a problem identified that cannot be or has not been corrected. A canceled test is neither positive nor negative.

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Confirmatory Drug Test: A second analytical procedure performed on a different aliquot of the original specimen to identify and quantify the presence of a specific drug or metabolite.

Confirmatory Validity Test: A second test performed on a different aliquot of the original urine specimen to further support a validity test result.

Covered Employee Under FTA Authority: An employee who performs a safety-sensitive function including an applicant or transferee who is being considered for hire into a safety-sensitive function (See Attachment A for a list of covered employees).

Covered Employee Under Company Authority: An employee, applicant, or transferee that will not perform a safety-sensitive function as defined by FTA but is included under the company's own authority. (See Attachment A).

Designated Employer Representative (DER): An employee authorized by the employer to take immediate action to remove employees from safety-sensitive duties and to make required decisions in testing. The DER also receives test results and other communications for the employer, consistent with the requirements of 49 CFR Parts 40 and 655.

Department of Transportation (DOT): For the purposes of Drug and Alcohol regulatory oversight, DOT is the department of the federal government which includes the, Federal Transit Administration, Federal Railroad Administration, Federal Highway Administration, Federal Motor Carriers' Safety Administration, Pipeline & Hazardous Materials Safety Administration, United States Coast Guard, and the Office of the Secretary of Transportation.

Dilute specimen: A urine specimen with creatinine and specific gravity values that are lower than expected for human urine.

Director of Public Transportation: The individual in charge of testing for the safety Sensitive positions.

Disabling damage: Damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, mirrors, or windshield wipers that makes them inoperative.

Evidentiary Breath Testing Device (EBT): A Device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations. Approved devices are listed on the National Highway Traffic Safety Administration (NHTSA) conforming products list.

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Initial Drug Test: (Screening Drug Test) the test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

Initial Specimen Validity Test: The first test used to determine if a urine specimen is adulterated, diluted, substituted, or invalid

Invalid Result: The result reported by an HHS-certified laboratory in accordance with the criteria established by the HHS Mandatory Guidelines when a positive, negative, adulterated, or substituted result cannot be established for a specific drug or specimen validity test.

Laboratory: Any U.S. laboratory certified by HHS under the National Laboratory Certification program as meeting standards of Subpart C of the HHS Mandatory Guidelines for Federal Workplace Drug Testing Programs; or, in the case of foreign laboratories, a laboratory approved for participation by DOT under this part.

Limit of Detection (LOD): The lowest concentration at which a measurand can be identified, but (for quantitative assays) the concentration cannot be accurately calculated.

Limit of Quantitation: For quantitative assays, the lowest concentration at which the identity and concentration of the measurand can be accurately established.

Medical Review Officer (MRO): A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the drug testing program who has knowledge of substance abuse disorders, and has appropriate medical training to interpret and evaluate an individual's confirmed positive test result, together with his/her medical history, and any other relevant bio-medical information.

Negative Dilute: A drug test result which is negative for the five drug/drug metabolites but has a specific gravity value lower than expected for human urine.

Negative result: The result reported by an HHS-certified laboratory to an MRO when a specimen contains no drug or the concentration of the drug is less than the cutoff concentration for the drug or drug class and the specimen is a valid specimen.

Non-negative test result: A urine specimen that is reported as adulterated, substituted, invalid, or positive for drug/drug metabolites.

Oxidizing Adulterant: A substance that acts alone or in combination with other substances to oxidize drugs or drug metabolites to prevent the detection of the drug or metabolites, or affects the reagents in either the initial or confirmatory drug test.

Performing (a safety-sensitive function): A covered employee is considered to be performing a safety-sensitive function and includes any period in which he or she is actually performing, ready to perform, or immediately available to perform such functions.

Positive result: The result reported by an HHS- Certified laboratory when a specimen contains a drug or drug metabolite equal or greater to the cutoff concentrations.

Prohibited drug: Identified as marijuana, cocaine, opiates, amphetamines (including ecstasy), or phencyclidine at levels above the minimum thresholds specified in 49 CFR Part 40, as amended.

Reconfirmed: The result reported for a split specimen when the second laboratory is able to corroborate the original result reported for the primary specimen.

Rejected for Testing: The result reported by an HHS- Certified laboratory when no tests are performed for specimen because of a fatal flaw or a correctable flaw that has not been corrected.

Revenue Service Vehicles: All transit vehicles that are used for passenger transportation service.

Safety-sensitive functions: Employee duties identified as:

- (1) The operation of a transit revenue service vehicle even when the vehicle is not in revenue service.
- (2) The operation of a non-revenue service vehicle by an employee when the operation of such a vehicle requires the driver to hold a Commercial Drivers License (CDL).
- (3) Maintaining a revenue service vehicle or equipment used in revenue service.
- (4) Controlling the movement of a revenue service vehicle

Pony Express: When referring to the “Pony Express”, it means the name of the trolley service provided by the Town of Chincoteague.

Split Specimen Collection: A collection in which the urine collected is divided into two separate bottles, the primary specimen (Bottle A) and the split specimen (Bottle B).

Substance Abuse Professional (SAP): A licensed physician (medical doctor or doctor of osteopathy) or licensed or certified psychologist, social worker, employee assistance professional, state-licensed marriage and family therapist, or drug and alcohol counselor (certified by the National Association of Alcoholism and Drug Abuse Counselors Certification Commission or by the International Certification Reciprocity Consortium/Alcohol and other Drug Abuse(ICRC) or by the National Board for Certified Counselors, Inc. and Affiliates/Master Addictions Counselor (NBCC)) with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol related disorders.

Substituted specimen: A urine specimen with creatinine and specific gravity values that are so diminished or so divergent that they are not consistent with normal human urine.

Test Refusal: It is considered a refusal to test if the employee:

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- (1) Fails to appear for any test (excluding a pre-employment test) within a reasonable time, as determined by the employer, after being directed to do so by the employer
- (2) Fails to remain at the testing site until the testing process is complete
- (3) Fails to provide a urine or breath specimen for any drug or alcohol test required by Part 40 or DOT agency regulations
- (4) In the case of a directly observed or monitored collection in a drug test, fails to permit the observation or monitoring of your provision of a specimen
- (5) Fails to provide a sufficient amount of urine or breath when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure
- (6) Fails or declines to take a second test the employer or collector has directed
- (7) Fails to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process, or as directed by the DER as part of the "shy bladder" or "shy lung" procedures
- (8) Fails to cooperate with any part of the testing process (e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process)
- (9) Submits a specimen that has been verified as adulterated or substituted by the MRO
- (10) Fails or refuses to sign Step 2 of the alcohol testing form
- (11) Fails to follow the observer's instructions during an observed collection including instructions to raise clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if there is a prosthetic or other device that could be used to interfere with the collection process.
- (12) Possesses or wears a prosthetic or other device that could be used to interfere with the collection process
- (13) Admits to the collector or MRO that s/he adulterated or substituted the specimen.

Verified negative test: A drug test result reviewed by a medical review officer and determined to have no evidence of prohibited drug use above the minimum cutoff levels established by the Department of Health and Human Services (HHS).

Verified positive test: A drug test result reviewed by a medical review officer and determined to have evidence of prohibited drug use above the minimum cutoff levels specified in 49 CFR Part 40 as revised.

Validity testing: The evaluation of the specimen to determine if it is consistent with normal human urine. Specimen validity testing will be conducted on all urine specimens provided for testing under DOT authority. The purpose of validity testing is to determine whether certain adulterants or foreign substances were added to the urine, if the urine was diluted, or if the specimen was substituted.

D. EDUCATION AND TRAINING

- 1) Every covered employee will receive a copy of this policy and will have ready access to the corresponding federal regulations including 49 CFR Parts 655 and 40, as amended. In addition, all covered employees will undergo a minimum of 60 minutes of training on the signs and symptoms of drug use including the effects and consequences of drug use on personal health, safety, and the work environment. The training also includes manifestations and behavioral cues that may indicate prohibited drug use.
- 2) All supervisory personnel or company officials who are in a position to determine employee fitness for duty will receive 60 minutes of reasonable suspicion training on the physical, behavioral, and performance indicators of probable drug use and 60 minutes of additional reasonable suspicion training on the physical, behavioral, speech, and performance indicators of probable alcohol misuse.

E. PROHIBITED SUBSTANCES

- 1) Prohibited substances addressed by this policy include the following.
 - a. Illegally Used Controlled Substance or Drugs Under the Drug-Free Workplace Act of 1988 any drug or any substance identified in Schedule I through V of Section 202 of the Controlled Substance Act (21 U.S.C. 812), and as further defined by 21 CFR 1300.11 through 1300.15 is prohibited at all times in the workplace unless a legal prescription has been written for the substance. This includes, but is not limited to: marijuana, amphetamines (including methamphetamine and ecstasy), opiates (including heroin), phencyclidine (PCP), and cocaine, as well as any drug not approved for medical use by the U.S. Drug Enforcement Administration or the U.S. Food and Drug Administration. Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. Also, the medical use of marijuana, or the use of hemp related products, which cause drug or drug metabolites to be present in the body above the minimum thresholds is a violation of this policy

Federal Transit Administration drug testing regulations (49 CFR Part 655) require that all employees covered under FTA authority be tested for marijuana, cocaine, amphetamines (including methamphetamine and ecstasy), opiates (including heroin), and phencyclidine as described in Section H of this policy. Employees covered under company authority will also be tested for these same substances. Illegal use of these five drugs is prohibited at all times and thus, covered employees may be tested for these drugs anytime that they are on duty.

- b. Legal Drugs: The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any

substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to Pony Express for the Town of Chincoteague supervisor and the employee is required to provide a written release from his/her doctor or pharmacist indicating that the employee can perform his/her safety-sensitive functions.

- c. Alcohol: The use of beverages containing alcohol (including any mouthwash, medication, food, candy) or any other substances such that alcohol is present in the body while performing safety-sensitive job functions is prohibited. A random or reasonable suspicion alcohol test can only be performed on a covered employee under 49 CFR Part 655 just before, during, or just after the performance of safety-sensitive job functions. Under the Pony Express for the Town of Chincoteague authority, a non-DOT alcohol test can be performed any time an a covered employee is on duty.

F. PROHIBITED CONDUCT

- 1) All covered employees are prohibited from reporting for duty or remaining on duty any time there is a quantifiable presence of a prohibited drug in the body above the minimum thresholds defined in 49 CFR Part 40, as amended.
- 2) Each covered employee is prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of his/her on-call responsibilities and subject to discipline.
- 3) The Transit Department shall not permit any covered employee to perform or continue to perform safety-sensitive functions if it has actual knowledge that the employee is using alcohol
- 4) Each covered employee is prohibited from reporting to work or remaining on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.02 or greater regardless of when the alcohol was consumed.
- 5) No covered employee shall consume alcohol for eight (8) hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.
- 6) No covered employee shall consume alcohol within four (4) hours prior to the performance of safety-sensitive job functions.
- 7) The Pony Express for the Town of Chincoteague under its own authority, also prohibits the consumption of alcohol at all times the employee is on duty, or anytime the employee is in uniform.

- 8) Consistent with the Drug-free Workplace Act of 1988, all the Pony Express for the Town of Chincoteague employees are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of prohibited substances in the work place including transit system premises and transit vehicles.

G. DRUG STATUTE CONVICTION

Consistent with the Drug Free Workplace Act of 1998, all employees are required to notify the Pony Express for the Town of Chincoteague management of any criminal drug statute conviction for a violation occurring in the workplace within five days after such conviction. Failure to comply with this provision shall result in disciplinary action as defined in Section Q of this policy.

H. TESTING REQUIREMENTS

- 1) Analytical urine drug testing and breath testing for alcohol will be conducted as set forth in 49 CFR Part 40 as amended. All employees covered under FTA authority shall be subject to testing prior to performing safety-sensitive duty, for reasonable suspicion, following an accident, and random as defined in Section K, L, M, and N of this policy, and return to duty/follow-up. All employees covered under company authority will also be subject to testing for reasonable suspicion, post-accident, random and return to duty/follow-up using non-DOT testing forms.
- 2) A drug test can be performed any time a covered employee is on duty. A reasonable suspicion or random alcohol test can only be performed just before, during, or just after the performance of a safety-sensitive job function. Under the Pony Express for the Town of Chincoteague authority, a non-DOT alcohol test can be performed any time a covered employee is on duty.
- 3) All covered employees will be subject to urine drug testing and breathe alcohol testing as a condition of ongoing employment with the Pony Express for the Town of Chincoteague. Any safety-sensitive employee who refuses to comply with a request for testing shall be removed from duty and subject to discipline as defined in Section Q of this policy.

I. DRUG TESTING PROCEDURES

- 1) Testing shall be conducted in a manner to assure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Service (HHS). All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40, as amended. The procedures will be performed in a private, confidential manner and every effort will be made to protect the employee, the integrity of the drug testing procedure, and the validity of the test result.

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- 2) The drugs that will be tested for include marijuana, cocaine, opiates (including heroin), amphetamines (including methamphetamine and ecstasy), and phencyclidine. After the identity of the donor is checked using picture identification, a urine specimen will be collected using the split specimen collection method described in 49 CFR Part 40, as amended. Each specimen will be accompanied by a DOT Custody and Control Form and identified using a unique identification number that attributes the specimen to the correct individual. The specimen analysis will be conducted at a HHS certified laboratory. An initial drug screen and validity test will be conducted on the primary urine specimen. For those specimens that are not negative, a confirmatory Gas Chromatography/Mass Spectrometry (GC/MS) test will be performed. The test will be considered positive if the amounts of the drug(s) and/or its metabolites identified by the GC/MS test are above the minimum thresholds established in 49 CFR Part 40, as amended.
- 3) The test results from the HHS certified laboratory will be reported to a Medical Review Officer. A Medical Review Officer (MRO) is a licensed physician with detailed knowledge of substance abuse disorders and drug testing. The MRO will review the test results to ensure the scientific validity of the test and to determine whether there is a legitimate medical explanation for a confirmed positive, substituted, or adulterated test result. The MRO will attempt to contact the employee to notify the employee of the non-negative laboratory result, and provide the employee with an opportunity to explain the confirmed laboratory test result. The MRO will subsequently review the employee's medical history/medical records as appropriate to determine whether there is a legitimate medical explanation for a non-negative laboratory result. If no legitimate medical explanation is found the Pony Express for the Town of Chincoteague, the test will be verified positive or refusal to test and reported to the Drug and Alcohol Program Manager (DAPM). If a legitimate explanation is found, the MRO will report the test result as negative to the DAPM.
- 4) If the test is invalid without a medical explanation, a retest will be conducted under direct observation. Employees do not have access to a test of their split specimen following an invalid result.
- 5) Any covered employee who questions the results of a required drug test under paragraphs L through P of this policy may request that the split sample be tested. The split sample test must be conducted at a different HHS-certified laboratory than the one that analyzed the primary specimen. The test must be conducted on the split sample that was provided by the employee at the same time as the primary sample. The method of collecting, storing, and testing the split sample will be consistent with the procedures set forth in 49 CFR Part 40, as amended. The employee's request for a split sample test must be made to the Medical Review Officer within 72 hours of notice of the original sample verified test result. Requests after 72 hours will only be accepted at the discretion of the MRO if the delay was due to documentable facts that were beyond the control of the employee. The Pony Express for the Town of Chincoteague will ensure that the cost for the split specimen are covered in

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order for a timely analysis of the sample, however The Pony Express for the Town of Chincoteague will seek reimbursement for the split sample test from the employee if the result of the split specimen analysis confirms the result of the primary specimen analysis.

- 6) If the analysis of the split specimen fails to confirm the presence of the drug(s) detected in the primary specimen, if the split specimen is not able to be analyzed, or if the results of the split specimen are not scientifically adequate, the MRO will declare the original test to be canceled. If the split specimen is not available to analyze the MRO will direct the Pony Express for the Town of Chincoteague to retest the employee under direct observation.
- 7) The split specimen will be stored at the initial laboratory until the analysis of the primary specimen is completed. If the primary specimen is negative, the split will be discarded. If the primary specimen is positive, it will be retained in frozen storage for one year and the split specimen will also be retained for one year. If the primary is positive, the primary and the split will be retained for longer than one year for testing if so requested by the employee through the Medical Review Officer, or by the employer, by the MRO, or by the relevant DOT agency.
- 8) Observed collections
 - a. Consistent with 49 CFR Part 40, as amended, collection under direct observation (by a person of the same gender) with no advance notice will occur if:
 - i. The laboratory reports to the MRO that a specimen is invalid, and the MRO reports to the Pony Express for the Town of Chincoteague that there was not an adequate medical explanation for the result;
 - ii. The MRO reports to the Pony Express for the Town of Chincoteague that the original positive, adulterated, or substituted test result had to be cancelled because the test of the split specimen could not be performed;
 - iii. The laboratory reported to the MRO that the specimen was negative-dilute with a creatinine concentration greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL, and the MRO reported the specimen as negative-dilute and that a second collection must take place under direct observation (see §40.197(b)(1));
 - iv. The collector observes materials brought to the collection site or the employee's conduct clearly indicates an attempt to tamper with a specimen;

- v. The temperature on the original specimen was out of range;
- vi. Anytime the employee is directed to provide another specimen because the original specimen appeared to have been tampered with.
- vii. The test is a follow-up-test; or
- viii. The test is a return-to-duty test.

J. ALCOHOL TESTING PROCEDURES

- 1) Tests for breath alcohol concentration will be conducted utilizing a National Highway Traffic Safety Administration (NHTSA)-approved Evidential Breath Testing device (EBT) operated by a trained Breath Alcohol Technician (BAT). Alcohol screening tests may be performed using a non-evidential testing device which is also approved by NHTSA. If the initial test indicates an alcohol concentration of 0.02 or greater, a second test will be performed to confirm the results of the initial test. The confirmatory test must occur on an EBT. The confirmatory test will be conducted no sooner than fifteen minutes after the completion of the initial test. The confirmatory test will be performed using a NHTSA-approved EBT operated by a trained BAT. The EBT will identify each test by a unique sequential identification number. This number, time, and unit identifier will be provided on each EBT printout. The EBT printout, along with an approved alcohol testing form, will be used to document the test, the subsequent results, and to attribute the test to the correct employee. The test will be performed in a private, confidential manner as required by 49 CFR Part 40, as amended. The procedure will be followed as prescribed to protect the employee's privacy and to maintain the integrity of the alcohol testing procedures and validity of the test result.
- 2) An employee who has a confirmed alcohol concentration of 0.04 or greater will be considered a positive alcohol test and in violation of this policy. The consequences of a positive alcohol test are described in Section Q. of this policy. Even though an employee who has a confirmed alcohol concentration of 0.02 to 0.039 is not considered positive, the employee shall still be removed from duty for at least eight hours or until the start of the employee's next scheduled shift and will be subject to the consequences described in Section Q of this policy. An alcohol concentration of less than 0.02 will be considered a negative test.
- 3) The Pony Express for the Town of Chincoteague affirms the need to protect *individual dignity, privacy, and confidentiality throughout the testing process*. If at any time the integrity of the testing procedures or the validity of the test results is compromised, the test will be canceled. Minor inconsistencies or procedural flaws that do not impact the test result will not result in a cancelled test.

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- 4) The alcohol testing form (ATF) required by 49 CFR Part 40 as amended, shall be used for all FTA required testing. Failure of an employee to sign step 2 of the ATF will be considered a refusal to submit to testing.

K. PRE-EMPLOYMENT TESTING

- 1) All applicants for covered transit positions shall undergo urine drug testing prior to performance of a safety-sensitive function.
 - b. All offers of employment for covered positions shall be extended conditional upon the applicant passing a drug test. An applicant will not be allowed to perform safety-sensitive functions unless the applicant takes a drug test with verified negative results.
 - c. An employee shall not be placed, transferred or promoted into a position covered under FTA authority until the employee takes a drug test with verified negative results.
 - d. If an applicant fails a pre-employment drug test, the conditional offer of employment shall be rescinded and the applicant will be referred to a Substance Abuse Professional. Failure of a pre-employment drug test will disqualify an applicant for employment for a period of at least one year. Before being considered for future employment the applicant must provide the employer proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G. The cost for the assessment and any subsequent treatment will be the sole responsibility of the applicant.
 - e. When an employee being placed, transferred, or promoted from a non-covered position to a position covered under FTA authority submits a drug test with a verified positive result, the employee shall be subject to disciplinary action in accordance with Section Q herein.
 - f. If a pre-employment test is canceled, the Pony Express for the Town of Chincoteague will require the applicant to take and pass another pre-employment drug test.
 - g. In instances where a FTA covered employee does not perform a safety-sensitive function for a period of 90 consecutive days or more regardless of reason, and is removed from the random testing pool during that time, the employee will be required to take a pre-employment drug test under 49 CFR Part 655 and have negative test results prior to resuming safety-sensitive job functions.
 - h. Following a negative dilute test result, the employee will be required to undergo another test. Should this second test result in a negative

dilute result, the test will be considered a negative and no additional testing will be required unless directed by the MRO.

- i. Applicants are required (even if ultimately not hired) to provide the Pony Express for the Town of Chincoteague with signed written releases requesting FTA drug and alcohol records from all previous, DOT-covered, employers that the applicant has worked for within the last two years. Failure to do so will result in the employment offer being rescinded. The Pony Express for the Town of Chincoteague is required to ask all applicants (even if ultimately not hired) if they have tested positive or refused to test on a pre-employment test for a DOT covered employer within the last two years. If the applicant has tested positive or refused to test on a pre-employment test for a DOT covered employer, the applicant must provide the Pony Express for the Town of Chincoteague proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G.

L. REASONABLE SUSPICION TESTING

- 1) All the Pony Express for the Town of Chincoteague FTA covered employees will be subject to a reasonable suspicion drug and/or alcohol test when the employer has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. Reasonable suspicion shall mean that there is objective evidence, based upon specific, contemporaneous, articulable observations of the employee's appearance, behavior, speech or body odor that are consistent with possible drug use and/or alcohol misuse. Reasonable suspicion referrals must be made by one or more supervisors who are trained to detect the signs and symptoms of drug and alcohol use, and who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to possible prohibited substance abuse or alcohol misuse. A reasonable suspicion alcohol test can only be conducted just before, during, or just after the performance of a safety-sensitive job function. However, under the Pony Express for the Town of Chincoteague authority, a non-DOT reasonable suspicion alcohol test may be performed any time the covered employee is on duty. A reasonable suspicion drug test can be performed any time the covered employee is on duty. All employees covered under the sole authority of the Pony Express for the Town of Chincoteague will also be subject to non-USDOT reasonable suspicion testing procedures modeled on the provisions in 49 CFR Part 40.
- 2) The Pony Express for the Town of Chincoteague shall be responsible for transporting the employee to the testing site. Supervisors should avoid placing themselves and/or others into a situation which might endanger the physical safety of those present. The employee shall be placed on administrative leave pending disciplinary action described in Section Q of this

policy. An employee who refuses an instruction to submit to a drug/alcohol test shall not be permitted to finish his or her shift and shall immediately be placed on administrative leave pending disciplinary action as specified in Section Q of this policy.

- 3) A written record of the observations which led to a drug/alcohol test based on reasonable suspicion shall be prepared and signed by the supervisor making the observation. This written record shall be submitted to the Pony Express for the Town of Chincoteague
- 4) When there are no specific, contemporaneous, articulable objective facts that indicate current drug or alcohol use, but the employee (who is not already a participant in a treatment program) admits the abuse of alcohol or other substances to a supervisor in his/her chain of command, the employee shall be referred for assessment and treatment consistent with Section Q of this policy. The Pony Express for the Town of Chincoteague shall place the employee on administrative leave in accordance with the provisions set forth under Section Q of this policy. Testing in this circumstance would be performed under the direct authority of the Pony Express for the Town of Chincoteague]. **Since the employee self-referred to management, testing under this circumstance would not be considered a violation of this policy or a positive test result under Federal authority.** However, self-referral does not exempt the covered employee from testing under Federal authority as specified in Sections L through N of this policy or the associated consequences as specified in Section Q.

M. POST-ACCIDENT TESTING

- 1) FATAL ACCIDENTS - All covered employees will be required to undergo urine and breathe testing if they are involved in an accident with a transit vehicle that results in a fatality, regardless of whether or not the vehicle is in revenue service. This includes all surviving covered employees that are operating the vehicle at the time of the accident and any other whose performance could have contributed to the accident.
- 2) NON-FATAL ACCIDENTS - A post-accident test of the operator will be conducted if an accident results in injuries requiring immediate transportation to a medical treatment facility; or one or more vehicles incurs disabling damage, unless the operator's performance can be completely discounted as a contributing factor to the accident.
 - a. As soon as practicable following an accident, as defined in this policy, the transit supervisor investigating the accident will notify the transit employee operating the transit vehicle and all other covered employees whose performance could have contributed to the accident of the need for the test. The supervisor will make the determination using the best information available at the time of the decision.

- b. The appropriate transit supervisor shall ensure that an employee, required to be tested under this section, is tested as soon as practicable, but no longer than eight (8) hours after the accident for alcohol, and no longer than 32 hours after the accident for drugs. If an alcohol test is not performed within two hours of the accident, the Supervisor will document the reason(s) for the delay. If the alcohol test is not conducted within (8) eight hours, or the drug test within 32 hours, attempts to conduct the test must cease and the reasons for the failure to test documented.
- c. Any covered employee involved in an accident must refrain from alcohol use for eight (8) hours following the accident, or until he/she undergoes a post-accident alcohol test.
- d. An employee who is subject to post-accident testing who fails to remain readily available for such testing, including notifying a supervisor of his or her location if he or she leaves the scene of the accident prior to submission to such test, may be deemed to have refused to submit to testing.
- e. Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident, or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care.
- f. In the rare event that the Pony Express for the Town of Chincoteague is unable to perform an FTA drug and alcohol test (i.e., employee is unconscious, employee is detained by law enforcement agency), The Pony Express for the Town of Chincoteague may use drug and alcohol post-accident test results administered by local law enforcement officials in lieu of the FTA test. The local law enforcement officials must have independent authority for the test and the employer must obtain the results in conformance with local law.

N. RANDOM TESTING

- 1) All covered employees will be subjected to random, unannounced testing. The selection of employees shall be made by a scientifically valid method of randomly generating an employee identifier from the appropriate pool of safety-sensitive employees. Employees covered under company authority will be selected from a pool of non-DOT-covered employees.

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- 2) The dates for administering unannounced testing of randomly selected employees shall be spread reasonably throughout the calendar year, day of the week and hours of the day.
- 3) The number of employees randomly selected for drug/alcohol testing during the calendar year shall be not less than the percentage rates established by Federal regulations for those safety-sensitive employees subject to random testing by Federal regulations. The current random testing rate for drugs established by FTA equals twenty-five percent of the number of covered employees in the pool and the random testing rate for alcohol established by FTA equals ten percent of the number of covered employees in the pool.
- 4) Each covered employee shall be in a pool from which the random selection is made. Each covered employee in the pool shall have an equal chance of selection each time the selections are made. Employees will remain in the pool and subject to selection, whether or not the employee has been previously tested. There is no discretion on the part of management in the selection.
- 5) Covered transit employees that fall under the Federal Transit Administration regulations will be included in one random pool maintained separately from the testing pool of non-safety-sensitive employees that are included solely under the Pony Express for the Town of Chincoteague authority.
- 6) Random drug tests can be conducted at any time during an employee's shift. Random alcohol tests can only be performed just before, during, or just after the performance of a safety sensitive duty. However, under the Pony Express for the Town of Chincoteague's authority, a non-DOT random alcohol test may be performed any time the covered employee is on duty. Testing can occur during the beginning, middle, or end of an employee's shift.
- 7) Employees are required to proceed immediately to the collection site upon notification of their random selection.

O. RETURN-TO-DUTY TESTING

The Pony Express for the Town of Chincoteague will terminate the employment of any employee who tests positive or refuses a test as specified in section Q of this policy. However, in the rare event an employee is reinstated as a result of a court order or other action beyond the control of the transit system, the employee must complete the return-to-duty process prior to resuming safety-sensitive functions.

All covered employees who previously tested positive on a drug or alcohol test or refused a test, must be evaluated by a Substance Abuse Professional (SAP). Following the initial assessment, the SAP will recommend a course of rehabilitation unique to the individual. The SAP will recommend a return-to-duty test only when

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the employee has successfully completed the treatment requirements and is known to be drug and alcohol-free and there are no undue concerns for public safety.

The employee's return-to-duty test must be negative for drugs, alcohol (below 0.02 for alcohol), or both before the employee may resume safety-sensitive duties. For an initial positive drug test a return-to-duty drug test is required and an alcohol test is allowed. For an initial positive alcohol test a return-to-duty alcohol test is required and a drug test is allowed.

P. FOLLOW-UP TESTING

Covered employees that have returned to duty following a positive or refused test will be required to undergo frequent, unannounced drug and/or alcohol testing following their return-to-duty test. The follow-up testing will be performed for a period of one to five years with a minimum of six tests to be performed during the first year. The frequency and duration of the follow-up tests (beyond the minimums) will be determined by the SAP, reflecting the SAP's assessment of the employee's unique situation and recovery progress. Follow-up testing should be frequent enough to deter and/or detect a relapse. Follow-up testing is separate from and in addition to random, post-accident, reasonable suspicion and return-to-duty testing.

In the instance of a self-referral or a management referral, the employee will be subject to non-USDOT follow-up tests and follow-up testing plans modeled on the process described in 49 CFR Part 40. However, non-USDOT follow-up tests and all paperwork associated with an employee's return-to-work agreement that was not precipitated by a positive test result (or refusal to test) do not constitute a violation of the Federal regulations, will be conducted solely under company authority, and will be performed using non-DOT testing forms.

Q. RESULT OF DRUG/ALCOHOL TEST

- 1) Any covered employee that has a verified positive drug or alcohol test, or test refusal, will be removed from his/her safety-sensitive position, informed of educational and rehabilitation programs available, referred to a Substance Abuse Professional (SAP) for assessment, and will be terminated.
- 2) Following a negative dilute test result, the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed by the MRO.
- 3) Refusal to submit to a drug/alcohol test shall be considered a positive test result and a direct act of insubordination and shall result in termination and referral to an SAP. A test refusal includes the following circumstances:
 - a. Failure to appear for any test (excluding a pre-employment test) within a reasonable time, as determined by the employer, after being directed to do so by the employer

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- b. Failure to remain at the testing site until the testing process is complete
 - c. Failure to provide a urine or breath specimen for any drug or alcohol test required by Part 40 or DOT agency regulations
 - d. In the case of a directly observed or monitored collection in a drug test, failure to permit the observation or monitoring of the provision of a specimen
 - e. Failure to provide a sufficient amount of urine or breath when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure
 - f. Failure to take a second test the employer or collector has directed
 - g. Failure to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process, or as directed by the DER as part of the "shy bladder" or "shy lung" procedures
 - h. Failure to cooperate with any part of the testing process (e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process)
 - i. Submission of a specimen that is verified as adulterated or substituted by the MRO
 - j. Failure or refusal to sign Step 2 of the alcohol testing form
 - k. Failure to follow the observer's instructions during an observed collection including instructions to raise clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if there is a prosthetic or other device that could be used to interfere with the collection process.
 - l. Possession or wearing of a prosthetic or other device that could be used to interfere with the collection process
 - m. Admission to the collector or MRO that the employee adulterated or substituted the specimen.
- 4) An alcohol test result of ≥ 0.02 to ≤ 0.039 BAC shall result in the removal of the employee from duty for at least eight hours or until the start of the employee's next scheduled shift. The employee will not be allowed to return to safety-sensitive duty for his/her next shift until he/she submits to an alcohol test with a result of less than 0.02 BAC.
- 5) In the instance of a self-referral or a management referral, disciplinary action against the employee shall include:
- a. Mandatory referral for an assessment by an employer approved counseling professional for assessment, formulation of a treatment plan, and execution of a return to work agreement;
 - b. Failure to execute, or remain compliant with the return-to-work agreement shall result in termination from the Pony Express for the Town of Chincoteague employment.
 - i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; the

employee is cooperating with his/her recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as described in Section P of this policy; however, all follow-up testing performed as part of a return-to-work agreement required under section Q.5 of this policy is under the sole authority of the Pony Express for the Town of Chincoteague and will be performed using non-DOT testing forms.

- c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination. All tests conducted as part of the return to work agreement will be conducted under company authority and will be performed using non-DOT testing forms.
- d. A self-referral or management referral to the employer's counseling professional that was not precipitated by a positive test result does not constitute a violation of the Federal regulations and will not be considered as a positive test result in relation to the progressive discipline defined in Section Q of this policy.
- e. Periodic unannounced follow-up drug/alcohol test conducted as a result of a self-referral or management referral which results in a verified positive shall be considered a positive test result in relation to the progressive discipline defined in Section Q of this policy.
- f. A Voluntary Referral does not shield an employee from disciplinary action or guarantee employment with the Pony Express for the Town of Chincoteague.
- g. A Voluntary Referral does not shield an employee from the requirement to comply with drug and alcohol testing.

- 6) Failure of an employee to report within five days a criminal drug statute conviction for a violation occurring in the workplace shall result in termination.

R. GRIEVANCE AND APPEAL

The consequences specified by Section 40.149(c) for a positive test or test refusal are not subject to arbitration.

S. PROPER APPLICATION OF THE POLICY

The Pony Express for the Town of Chincoteague is dedicated to assuring fair and equitable application of this substance abuse policy. Therefore, supervisors/managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any supervisor/manager who knowingly disregards the requirements of this policy, or who is found to deliberately misuse the policy in regard to subordinates, shall be subject to disciplinary action, up to and including termination.

T. INFORMATION DISCLOSURE

- 1) Drug/alcohol testing records shall be maintained by the Pony Express for the Town of Chincoteague Drug and Alcohol Program Manager and, except as provided below or by law, the results of any drug/alcohol test shall not be disclosed without the written consent of the tested employee.
- 2) The employee, upon written request, is entitled to obtain copies of any records pertaining to their use of prohibited drugs or misuse of alcohol including any drug or alcohol testing records. Covered employees have the right to gain access to any pertinent records such as equipment calibration records, and records of laboratory certifications. Employees may not have access to SAP follow-up testing plans.
- 3) Records of a verified positive drug/alcohol test result shall be released to the Drug and Alcohol Program Manager, and other transit system management personnel on a need to know basis.
- 4) Records will be released to a subsequent employer only upon receipt of a written request from the employee.
- 5) Records of an employee's drug/alcohol tests shall be released to the adjudicator in a grievance, lawsuit, or other proceeding initiated by or on behalf of the tested individual arising from the results of the drug/alcohol test. The records will be released to the decision maker in the proceeding.
- 6) Records will be released to the National Transportation Safety Board during an accident investigation.
- 7) Information will be released in a criminal or civil action resulting from an employee's performance of safety-sensitive duties, in which a court of competent jurisdiction determines that the drug or alcohol test information is relevant to the case and issues an order to the employer to release the information. The employer will release the information to the decision maker in the proceeding with a binding stipulation that it will only be released to parties of the proceeding.
- 8) Records will be released to the DOT or any DOT agency with regulatory authority over the employer or any of its employees.
- 9) Records will be released if requested by a Federal, state or local safety agency with regulatory authority over the Pony Express for the Town of Chincoteague or the employee.
- 10) If a party seeks a court order to release a specimen or part of a specimen contrary to any provision of Part 40 as amended, necessary legal steps to contest the issuance of the order will be taken

11) In cases of a contractor or sub-recipient of a state department of transportation, records will be released when requested by such agencies that must certify compliance with the regulation to the FTA.

12) This Policy was adopted by Town Council for the Pony Express a Public Transportation division of the Town of Chincoteague on this _____ day of _____, 2014

(Town Manger Signature)

Attachment A

<u>Job Title</u>	<u>Job Duties</u>	<u>Testing Authority</u>
Director of Transportation	Program Oversight & Supervision	
Part-Time Trolley Drivers/Dispatchers	Over the Road Operation	
Public Works Mechanics	Vehicle Maintenance and Repair	

Attachment B Contacts

Any questions regarding this policy or any other aspect of the substance abuse policy should be directed to the following individual(s).

Pony Express for the Town of Chincoteague Drug and Alcohol Program Manager

Name: Larry M. Welsh
Title: Director of Transportation
Address: 6150 Community Drive
Chincoteague Island, VA. 23336
Telephone Number: 757-336-6716
FAX Number: 757-336-1965

Medical Review Officer

Name: Robert Ritter
Title: Town Manager
Address: 6150 Community Drive
Chincoteague Island, VA. 23336
Telephone Number: 757-336-6716
FAX Number: 757-336-1965

Substance Abuse Professional

Name: Dr. Glen Wolff
Title: Physician
Address: 6295 Teal Lane
Chincoteague Island, VA. 23336
Telephone Number: 757-336-2200

HHS Certified Laboratory Primary Specimen

Name: Eastern Shore Rural Health System, Inc.
Address: 4049 Main Street
Chincoteague Island, VA. 23336
Phone: 757-336-7313



PROPOSED TOWN OF CHINCOTEAGUE DRAFT FISCAL FORECAST 2015-2019

DATE
January 14, 2014

Prepared by:
Robert G. Ritter Jr.
Town Manager

DRAFT FIVE YEAR FISCAL BUDGET REVENUES

ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	REVENUES							
	GENERAL FUND							
104001.0100	REAL ESTATE TAX LEVY \$0.72/100	\$611,090	\$615,000	\$621,150	\$716,985	\$814,674	\$914,244	\$1,015,724
104001.0125	TANGIBLE PROP. TAX LEVY	\$188,700	\$192,474	\$196,323	\$200,250	\$204,255	\$208,340	\$212,507
104001.0130	DEL.TAX,INTEREST,PENALTY	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
104001.0500	MEALS TAX	\$648,900	\$668,367	\$678,418	\$688,771	\$709,434	\$730,717	\$752,639
104001.0600	BANK FRANCHISE TAX	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
104010.0100	SALES TAX	\$110,000	\$115,725	\$116,000	\$118,320	\$120,686	\$123,100	\$125,562
104010.0200	BUSINESS LICENSE	\$125,000	\$125,000	\$125,000	\$125,000	\$128,750	\$132,613	\$136,591
104010.0300	MOTOR VEHICLE LICENSE	\$80,000	\$80,000	\$80,000	\$95,000	\$95,000	\$95,000	\$95,000
104010.0500	UTILITIES TAX	\$140,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
104010.0600	TRANSIENT OCCUPANCY TAX	\$745,936	\$840,241	\$848,643	\$857,130	\$865,701	\$874,358	\$883,102
104015.0100	FINES	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
104020.0100	INTEREST ON SAVINGS	\$30,000	\$20,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
104041.0100	BANNER DONATIONS	\$6,000	\$6,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
104041.0150	CEMETERY CLEANUP DONATION	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
104041.0200	USER FEES	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
104041.0500	BUILDING PERMITS	\$42,420	\$53,091	\$53,622	\$54,158	\$54,700	\$55,247	\$55,799
104041.0600	ZONING ADVERTISEMENTS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
104045.0100	GRANTS/LITTER	\$2,585	\$2,585	\$2,585	\$2,585	\$2,585	\$2,585	\$2,585
104049.0100	SALE OF CAPITAL ASSETS	\$500	\$500	\$500	\$500	\$500	\$500	\$500
104051.0200	OPTIMUM CHOICE/RET.SPOUSE	\$7,500	\$7,500	\$8,100	\$8,748	\$9,448	\$10,204	\$11,020
104051.0300	VA FIRE PROGRAMS	\$11,910	\$11,910	\$11,910	\$11,910	\$11,910	\$11,910	\$11,910
104061.0100	PAYMENT IN LIEU OF TAX- USFWS	\$4,200	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400
104061.0105	HARBOR ADMINISTRATION	\$7,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879	\$8,115
104061.0106	RENTAL INCOME TROLLEY	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
104071.0100	COMMUNICATIONS TAX	\$212,855	\$243,200	\$244,416	\$245,638	\$246,866	\$248,101	\$249,341
104071.0200	PERSONAL PROPERTY REL ACT	\$150,250	\$150,250	\$150,250	\$150,250	\$150,250	\$150,250	\$150,250
104071.0300	MOBILE HOME SALES TAX	\$7,482	\$7,500	\$7,600	\$7,600	\$7,700	\$7,800	\$7,800
104091.0100	OVERAGE/SHORTAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104101.0200	RECOVERED COST FROM WATER	\$78,399	\$80,751	\$83,174	\$85,669	\$88,239	\$90,886	\$93,613
104201.0100	PUBLIC WORKS MISC. REV	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
104303.0100	MISCELLANEOUS INCOME	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
104303.0300	TIPPING FEE REFUND - CTY.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104303.0400	SOLID WASTE COLLECTION FEE	\$293,403	\$294,956	\$386,667	\$390,534	\$394,439	\$398,383	\$402,367
104401.0100	LAW ENFORCEMENT FUNDS	\$97,587	\$99,539	\$101,530	\$103,560	\$105,631	\$107,744	\$109,899
104401.0125	POLICE MISCELLANEOUS	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
104401.0150	POLICE DONATIONS	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
104401.0160	POLICE GRANTS	\$9,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
104401.0162	USDA GRANT	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
104401.0200	911 DISPATCH REVENUE	\$29,000	\$29,000	\$29,000	\$39,000	\$39,000	\$39,000	\$39,000
104401.0300	911 LOCAL TAX	\$30,345	\$0	\$0	\$0	\$0	\$0	\$0
104501.0100	VDOT MAINTENANCE FUNDS	\$557,906	\$582,162	\$623,006	\$647,926	\$673,843	\$700,797	\$728,829
104501.0101	ROAD PERMIT FEES	\$400	\$800	\$800	\$800	\$800	\$800	\$800
104501.0103	DMV AGENCY COMPENSATION	\$0	\$0	\$0	\$1,510	\$1,510	\$1,510	\$1,510
104545.0140	VA COM FOR ARTS GRANT	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
104701.0400	TRF. FROM RAMP REPAIR FND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104701.0600	TRF. FROM DRAINAGE SAVING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104701.1000	TRF.FROM GEN.FUND SAVINGS	\$107,020	\$141,412	\$82,000	\$0	\$0	\$101,408	\$101,408
104701.1100	TRF. FROM M.C. SAVINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104701.1110	TRF. FROM M.C. SAVINGS DRAINAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	VITA PSAP Grant	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
	TRF. FROM 911 EQUIPMENT SAVINGS	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
104545.0150	SRTS Grant	\$205,840	\$205,840	\$0	\$0	\$0	\$0	\$0
104061.0107	TOWER RENT	\$4,800	\$5,520	\$4,800	\$5,520	\$7,328	\$7,328	\$7,328
104601.0101	FEMA Reimbursement	\$150,359	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$4,909,387	\$5,195,723	\$4,904,104	\$5,006,190	\$5,182,299	\$5,462,103	\$5,644,598

DRAFT FIVE YEAR FISCAL BUDGET REVENUES

ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	MAIN STREET PROJECT							
204501.0100	PROGRAM INCOME	\$3,000	\$3,000	\$3,000	\$8,537	\$10,906	\$10,906	\$10,906
204501.0110	CDBG MAIN STREET	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204501.0115	TEA-21 GRANT MAIN ST	\$565,646	\$565,000	\$427,200	\$0	\$0	\$405,632	\$405,632
204501.0120	VMRC GRANT FISHING PIER	\$0	\$129,083	\$0	\$0	\$0	\$0	\$0
204501.0130	BOATING INFRAST GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204501.0150	DCR OUTDOORS FUND GRANT	\$25,000	\$0	\$82,000	\$0	\$0	\$0	\$0
204501.0170	URBAN FORESTRY GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204501.0200	LOAN REPAYMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204501.8900	TRANSFER FROM GEN. FUND	\$36,800	\$244,440	\$188,800	\$0	\$0	\$101,408	\$101,408
	TOTAL	\$630,446	\$941,523	\$701,000	\$8,537	\$10,906	\$517,946	\$517,946
	BROADBAND PROJECT							
254501.0110	BROADBAND PROJ-CDBG GRANT	\$190,000	\$0	\$0	\$0	\$0	\$0	\$0
254501.0200	TRANSFER FROM GENERAL FUND							
	CURTIS MERRITT HARBOR							
304031.0100	INTEREST ON HARBR SAVINGS	\$1,500	\$150	\$175	\$200	\$225	\$250	\$275
304031.1000	HARBOR RENT	\$61,036	\$62,867	\$64,753	\$66,696	\$68,697	\$70,757	\$72,880
304031.1001	RENT NEW SLIPS (RESTROOM)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304031.1002	SUBLEASES	\$19,255	\$15,000	\$16,000	\$16,480	\$16,974	\$17,484	\$18,008
304031.1003	DRY/WINTER STORAGE	\$850	\$850	\$850	\$850	\$850	\$850	\$850
304031.1004	LOADING DOCK	\$2,520	\$1,000	\$1,500	\$1,500	\$2,650	\$2,650	\$2,650
304031.1050	VA PORT AUTHORITY GRANT	\$0	\$0	\$0	\$200,100	\$0	\$0	\$0
304031.1055	DEPT. OF HEALTH B.I.G.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304031.1060	HARBOR MISC (fuel)	\$94,000	\$100,000	\$104,500	\$110,500	\$114,186	\$119,396	\$124,865
304031.1070	REC.FISHING FUND GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304910.8700	TRF.FROM BOAT RAMP FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304910.8800	TRF. FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304910.8900	TRF.FROM LT REPLACEMENT	\$0	\$0	\$0	\$22,887	\$18,620	\$39,547	\$39,547
	TOTAL	\$179,161	\$179,867	\$187,778	\$419,213	\$222,202	\$250,934	\$259,075
	LEONARD ASSIST FUND							
504030.0100	INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	HOUSING REHAB PROGRAM							
604030.0100	INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0
604030.0300	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TROLLEY							
704501.0100	TROLLEY GRANTS	\$45,200	\$49,300	\$48,900	\$48,458	\$48,665	\$49,098	\$49,598
704501.0110	PROGRAM INCOME	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
704501.0200	RTAP REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
704501.0300	MISC. NONPROGRAM INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
704501.8900	TRANSFER FROM GEN. FUND	\$23,200	\$23,200	\$24,250	\$25,000	\$25,000	\$25,000	\$25,000
	TOTAL	\$75,400	\$79,500	\$80,150	\$80,458	\$80,665	\$81,098	\$81,598
	WATER							
804101.0100	WATER RENT	\$1,008,643	\$1,023,352	\$1,033,586	\$1,054,257	\$1,075,342	\$1,086,096	\$1,091,526
804101.2200	WATER ADJUSTMENTS	-\$500	-\$2,500	-\$500	-\$500	-\$500	-\$500	-\$500
804131.0100	WATERLINE EXTENSIONS	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
804131.0200	SERVICE CONNECTIONS	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
804131.0300	INTEREST ON WATER SAVINGS	\$360	\$360	\$360	\$360	\$360	\$360	\$360
804131.0400	MISCELLANEOUS	\$500	\$500	\$500	\$500	\$500	\$500	\$500
804131.0500	AVAILABILITY FEES	\$18,351	\$22,914	\$25,000	\$27,000	\$28,000	\$28,000	\$28,000
804701.0100	TRANSFER FR WATER RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
804701.0700	TRANSFER FR GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,047,854	\$1,065,126	\$1,079,446	\$1,102,117	\$1,124,202	\$1,134,956	\$1,140,386
	TOTALS:	\$7,032,248	\$7,466,679	\$6,952,477	\$6,616,515	\$6,620,274	\$7,447,037	\$7,643,603

	GENERAL GOVERNMENT DIVISION							
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	<u>EXPENDITURES GEN. GOV.</u>							
	SALARIES							
105010.0101	MAYOR	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800
105010.0102	COUNCIL	\$23,040	\$23,040	\$23,209	\$23,040	\$23,040	\$23,040	\$23,040
105010.1001	TOWN OFFICE STAFF	\$418,000	\$430,540	\$446,685	\$463,436	\$480,815	\$498,845	\$517,552
105010.1002	EMERG MED TECHS STAFF	\$256,000	\$263,680	\$273,568	\$283,827	\$294,470	\$305,513	\$316,970
105010.1003	OVERTIME	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	TOTAL	\$731,840	\$752,060	\$778,262	\$805,103	\$833,125	\$862,198	\$892,362
	BENEFITS							
105020.2001	SOCIAL SECURITY	\$51,000	\$52,530	\$54,500	\$56,544	\$58,664	\$60,864	\$63,146
105020.2101	HOSPITALIZATION	\$60,764	\$68,688	\$78,991	\$85,310	\$92,135	\$99,506	\$107,467
105020.2102	BLOOD BANK	\$100	\$100	\$55	\$50	\$55	\$55	\$55
105020.2103	UNEMPLOYMENT/TOWN	\$5,000	\$5,000	\$2,320	\$4,998	\$6,420	\$6,420	\$6,420
105020.2201	RETIREMENT	\$80,000	\$82,400	\$85,490	\$88,696	\$92,022	\$95,473	\$99,053
105020.2202	VSRS/LIFE INSURANCE	\$3,500	\$2,000	\$2,020	\$2,040	\$2,061	\$2,081	\$2,102
105020.2300	LINE OF DUTY ACT	\$18,076	\$0	\$18,076	\$18,076	\$18,076	\$18,076	\$18,076
	TOTAL	\$218,440	\$210,718	\$241,452	\$255,714	\$269,433	\$282,475	\$296,319
	OPERATIONS EXPENSES							
105030.3100	BANK CHARGES	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
105030.3101	BUILDING ADMIN EXPENSE	\$100	\$100	\$100	\$100	\$100	\$100	\$100
105030.3102	CLEANING	\$13,325	\$14,388	\$14,388	\$14,748	\$15,116	\$15,494	\$15,882
105030.3103	PLANNING COMMISSION	\$40	\$40	\$40	\$40	\$40	\$40	\$40
105030.3104	BOARD OF ZONING APPEALS	\$40	\$40	\$40	\$40	\$40	\$40	\$40
105030.3105	BUILDING PERMIT SURCHARGE	\$1,025	\$1,025	\$1,051	\$1,077	\$1,104	\$1,131	\$1,160
105030.3106	BOARD OF BLDG CODE APPEAL	\$25	\$25	\$25	\$25	\$25	\$25	\$25
105030.3107	EMERGENCY MED. CLOTHING	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
105030.3108	EMS CELL ALLOWANCE	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
105030.3401	INSURANCE	\$96,000	\$92,000	\$94,300	\$96,658	\$99,074	\$101,551	\$104,090
105030.3501	AUDITING	\$22,550	\$23,500	\$24,000	\$24,500	\$25,000	\$25,500	\$25,500
105030.3601	DONATIONS	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600
105030.3602	FIRE DEPARTMENT DONATION	\$20,141	\$20,141	\$30,000	\$30,750	\$31,519	\$32,307	\$33,114
105030.3701	TRF.TO CIVIC CENTER (TO) 14%	\$104,431	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
105030.3705	TOURISM-5%CHAMBER 5%CIVIC	\$64,890	\$66,837	\$67,842	\$68,877	\$70,943	\$73,072	\$73,072
105030.4030	ANPDC MEMBERSHIP	\$7,000	\$7,000	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
105030.4031	REGIONAL MAIN ST PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105030.4301	SCHOLARSHIP	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
105030.4401	OFFICE SUP./PUBLICATIONS	\$10,250	\$10,250	\$10,500	\$10,763	\$11,032	\$11,307	\$11,590
105030.4402	OFF.EQUIP/SOFTWARE MAINT.	\$21,000	\$21,000	\$24,000	\$24,000	\$25,000	\$25,000	\$25,000
105030.4403	POSTAGE	\$10,763	\$10,763	\$11,032	\$11,308	\$11,591	\$11,880	\$12,177
105030.4404	TAX BILLS & CONVERSION	\$1,750	\$1,750	\$1,750	\$1,794	\$1,839	\$1,885	\$1,932
105030.4501	MOTOR VEHICLE LICENSE	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
105030.4801	TRAVEL & TRAINING	\$3,588	\$3,588	\$3,678	\$3,770	\$3,864	\$3,960	\$4,059
105030.4901	MAYORS EXPENSE	\$300	\$300	\$300	\$300	\$300	\$300	\$300
105030.4902	COUNCILS EXPENSE	\$500	\$500	\$500	\$500	\$500	\$500	\$500
105030.4903	TOWN MANAGERS EXPENSE	\$250	\$250	\$250	\$250	\$250	\$250	\$250
105030.5101	ATTORNEY/LEG.CONCONSULTANTS	\$99,057	\$20,000	\$20,500	\$21,013	\$21,538	\$22,076	\$22,628

	GENERAL GOVERNMENT DIVISION							
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
105030.5201	DRUG/ALCOHOL TESTING	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
105030.5501	CHRISTMAS DINNER	\$2,200	\$2,300	\$2,300	\$2,300	\$2,500	\$2,500	\$2,500
105030.6101	DUES	\$4,400	\$4,400	\$4,400	\$4,510	\$4,623	\$4,738	\$4,857
105030.6102	VML CONFERENCE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
105030.7101	ADVERTISING & WEBSITE	\$12,000	\$12,000	\$12,300	\$12,608	\$12,923	\$13,246	\$13,577
105030.7301	BUILDING MAINTENANCE	\$6,000	\$6,000	\$8,310	\$8,518	\$8,731	\$8,949	\$9,173
105030.7401	ELECTRICITY	\$14,863	\$14,863	\$15,235	\$15,615	\$16,006	\$16,406	\$16,816
105030.7402	HEATING OIL	\$4,000	\$4,000	\$4,100	\$4,203	\$4,308	\$4,415	\$4,526
105030.7601	VA FIRE PROG/CVFC	\$11,910	\$11,910	\$11,910	\$12,208	\$12,513	\$12,826	\$13,146
105030.7602	EOC OPERATIONS/TRAINING	\$1,500	\$1,500	\$1,500	\$1,538	\$1,576	\$1,615	\$1,656
105030.7701	SPECIAL PROJECTS	\$7,000	\$7,000	\$7,000	\$7,175	\$7,354	\$7,538	\$7,727
105030.7702	PONY PENNING EXPENSE	\$6,000	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200
105030.7703	DEER DE-POP PROGRAM	\$1,000	\$1,000	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
105030.8001	LEONARD ASSISTANCE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105030.8202	TELEPHONE BILLS	\$20,000	\$20,000	\$20,500	\$21,013	\$21,538	\$22,076	\$22,628
105030.8401	OPTIMUM CHOICE - RETIREES	\$20,000	\$20,000	\$20,000	\$21,000	\$22,000	\$23,000	\$24,000
105030.8402	INSUR-RET SPOUSES & OTHER	\$7,500	\$7,500	\$8,100	\$8,748	\$9,448	\$10,204	\$11,020
105030.8403	DONUT HOLE MEDICARE	\$10,000	\$10,000	\$6,600	\$10,000	\$10,000	\$10,000	\$10,000
105030.8404	RETIREE'S PRESCRIPTION DRUG ASSI	\$0	\$3,400	\$3,400	\$0	\$0	\$0	\$0
105030.8501	MISCELLANEOUS	\$5,000	\$5,000	\$7,000	\$8,000	\$9,000	\$9,000	\$9,000
105030.8600	CEMETERY CLEANUP	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
105030.8700	VA. COM FOR THE ARTS MATCH	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
105030.8800	TRANSFER TO MAIN ST. PROJ	\$36,800	\$141,412	\$82,000	\$10,890	\$0	\$101,408	\$101,408
105030.8900	TRANSFER TO TROLLEY FUND	\$23,200	\$23,200	\$24,250	\$25,000	\$25,000	\$25,000	\$25,000
105030.8910	TRANSFER TO GENERAL FUND RESE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105030.8912	VOLSAP FOR VOLUNTEER FIREFIGHT	\$2,640	\$2,640	\$2,640	\$2,640	\$2,640	\$2,640	\$2,640
105030.8913	Transf to Beach/Recreation/Tourism Reserv	\$65,000	\$66,432	\$105,361	\$129,282	\$131,425	\$133,590	\$160,775
105030.8914	Recreation Tourism Exp 1% TOT	\$0	\$143,628	\$106,800	\$85,000	\$85,000	\$85,000	\$60,000
	TOTAL	\$768,938	\$948,782	\$913,501	\$856,256	\$860,957	\$976,070	\$987,407
	CAPITAL IMPROVEMENTS							
105090.9704	PROPERTY ACQUISITION RESERVE	\$0	\$0	\$10,000	\$0	\$0	\$0	\$23,763
105090.9709	OFFICE EQUIP	\$3,000	\$3,000	\$3,500	\$4,706	\$6,000	\$6,000	\$5,000
105090.9740	BOND-SCHOOL BD PROPERTY	\$74,815	\$77,554	\$80,392	\$27,446	\$0	\$0	\$0
105090.9741	INTEREST ON BOND	\$8,141	\$5,403	\$2,564	\$206	\$0	\$0	\$0
105090.9750	CONSULTANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105090.9760	SOFTWARE	\$3,561	\$3,561	\$3,500	\$3,588	\$0	\$21,055	\$2,500
	TOTAL	\$89,517	\$89,518	\$99,956	\$35,946	\$6,000	\$27,055	\$31,263
	TOTAL GEN GOV	\$1,808,735	\$2,001,078	\$2,033,171	\$1,953,018	\$1,969,515	\$2,147,798	\$2,207,351
	DIFFERENCE FROM LAST FISCAL YEAR		\$192,342.70	\$32,093.23	-\$80,152.53	\$16,497.06	\$178,282.88	\$59,552.61

		PUBLIC WORKS ADMINISTRATION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	<u>EXPENDITURES</u>							
	SALARIES							
106010.1001	SALARIES	\$105,223	\$108,380	\$112,444	\$116,661	\$121,036	\$125,575	\$130,284
106010.1003	OVERTIME	\$525	\$541	\$568	\$596	\$626	\$658	\$690
	TOTAL	\$105,748	\$108,921	\$113,012	\$117,257	\$121,662	\$126,232	\$130,974
	BENEFITS							
106020.2001	SOCIAL SECURITY	\$9,329	\$8,332	\$8,645	\$8,970	\$9,307	\$9,657	\$10,020
106020.2101	HOSPITALIZATION	\$18,000	\$18,000	\$20,700	\$23,805	\$27,376	\$31,482	\$36,204
106020.2201	RETIREMENT	\$14,730	\$13,092	\$13,583	\$14,093	\$14,621	\$15,169	\$15,738
106020.2202	VSRS/LIFE INSURANCE	\$646	\$574	\$540	\$560	\$581	\$603	\$625
	TOTAL	\$42,705	\$39,998	\$43,468	\$47,428	\$51,885	\$56,911	\$62,588
	OPERATIONS EXPENSES							
106030.4401	OFFICE SUPPLIES & EQUIP.	\$500	\$500	\$500	\$500	\$500	\$500	\$500
106030.4501	STREET MAINTENANCE	\$1,050	\$1,100	\$1,200	\$1,300	\$1,400	\$1,400	\$1,400
106030.4502	STREET SIGNS / 911	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
106030.4503	STREET LIGHTS	\$22,000	\$22,550	\$23,114	\$23,692	\$24,284	\$24,891	\$25,513
106030.4701	GASOLINE/DIESEL	\$30,252	\$31,765	\$33,353	\$35,020	\$36,771	\$38,610	\$40,541
106030.4703	OIL/GREASE	\$2,625	\$2,756	\$2,894	\$3,038	\$3,190	\$3,350	\$3,517
106030.4704	TOOLS/SHOP	\$2,625	\$2,750	\$2,900	\$3,050	\$3,200	\$3,200	\$3,200
106030.4801	TRAVEL & TRAINING	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
106030.5202	CLOTHING/UNIFORMS	\$4,100	\$800	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200
106030.7301	BLDG. MAINTENANCE	\$1,550	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000	\$3,500
106030.7302	EQUIPMENT REPAIRS	\$12,800	\$15,000	\$13,500	\$13,850	\$14,200	\$14,200	\$14,200
106030.7303	SAFETY	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
106030.7304	VEHICLE P/M'S	\$1,300	\$1,350	\$1,400	\$1,450	\$1,500	\$1,500	\$1,500
106030.7305	TIRES	\$2,100	\$2,500	\$2,300	\$2,400	\$2,500	\$2,500	\$2,500
106030.7306	GARAGE SUPPLIES	\$2,500	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
106030.7307	VEHICLE REPAIRS	\$8,200	\$9,200	\$8,600	\$8,800	\$9,000	\$9,000	\$9,000
106030.7401	ELECTRICITY	\$7,380	\$7,565	\$7,754	\$7,948	\$8,147	\$8,350	\$8,559
106030.7402	LP GAS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
106030.7501	TIPPING FEES	\$1,200	\$1,250	\$1,300	\$1,350	\$1,400	\$1,400	\$1,400
106030.7502	SANITATION CONTRACT	\$394,294	\$349,433	\$356,017	\$365,054	\$370,282	\$377,601	\$387,041
106030.8501	MISC.	\$1,500	\$1,700	\$1,800	\$1,900	\$2,000	\$2,000	\$2,000
106030.8700	STORM DEBRIS CONTRACT	\$154,222	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$657,698	\$463,219	\$473,332	\$486,053	\$495,574	\$505,702	\$518,571
	CAPITAL IMPROVEMENTS							
106030.9501	VEHICLES	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
106030.9511	EQUIPMENT	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
106090.9201	FUEL SYSTEM	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
106030.9531	CONSULTANT	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000
	TOTAL	\$0	\$10,000	\$0	\$45,000	\$50,000	\$50,000	\$50,000
	TOTALS:	\$806,151	\$622,138	\$629,812	\$695,738	\$719,121	\$738,845	\$762,133

		MOSQUITO DIVISION						
		PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
ACCOUNT	DESC							
	<u>EXPENDITURES</u>							
	SALARIES							
108510.1001	SALARIES	\$33,829	\$34,844	\$36,151	\$37,506	\$38,913	\$40,372	\$41,886
108510.1003	OVERTIME	\$10,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276
	TOTAL	\$43,829	\$35,844	\$37,201	\$38,609	\$40,070	\$41,588	\$43,162
	BENEFITS							
106110.2001	SOCIAL SECURITY	\$3,429	\$2,742	\$2,846	\$2,954	\$3,065	\$3,181	\$3,302
106110.2101	HOSPITALIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106110.2201	RETIREMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106110.2202	VRSR/LIFE INSURANCE	\$0	\$0	\$21	\$22	\$22	\$23	\$23
	TOTAL	\$3,429	\$2,742	\$2,867	\$2,976	\$3,087	\$3,204	\$3,325
	OPERATION EXPENSES							
106130.3401	INSURANCE	\$8,100	\$8,100	\$8,100	\$8,100	\$8,100	\$8,100	\$8,100
106130.4401	OFFICE SUPPLIES	\$200	\$200	\$200	\$200	\$200	\$200	\$200
106130.4701	GASOLINE	\$4,200	\$4,400	\$4,400	\$4,600	\$4,850	\$5,100	\$5,100
106130.4704	TOOLS & SMALL EQUIPMENT	\$1,000	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100	\$1,100
106130.4705	CHEMICALS	\$45,500	\$47,775	\$50,164	\$52,672	\$53,989	\$56,688	\$59,523
106130.4706	CONTRACT SPRAYING	\$23,700	\$24,000	\$24,000	\$24,000	\$24,500	\$25,000	\$25,000
106130.4801	TRAVEL, TRAINING, CONFERENC	\$300	\$300	\$300	\$300	\$300	\$300	\$300
106130.5202	UNIFORMS	\$750	\$225	\$300	\$300	\$300	\$300	\$300
106130.6204	TELEPHONE, PAGERS, OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106130.7302	EQUIPMENT REPAIRS/MAINT.	\$1,800	\$1,950	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
106130.7303	SAFETY EQUIPMENT	\$400	\$400	\$400	\$400	\$400	\$400	\$400
106130.7304	VEHICLE MAINTENANCE	\$1,250	\$1,500	\$1,500	\$1,500	\$1,500	\$1,550	\$1,550
106130.6101	SUNDRY	\$200	\$450	\$450	\$450	\$450	\$450	\$450
	TOTAL	\$87,400	\$90,300	\$92,814	\$95,622	\$97,689	\$101,188	\$104,023
	CAPITAL IMPROVEMENTS							
	FOGGING PICKUP	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
106190.9124	EQUIPMENT	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
106190.9125	DRAINAGE	\$37,300	\$35,000	\$35,000	\$35,000	\$35,000	\$50,000	\$50,000
	TRACTOR MOWER	\$0	\$0		\$0	\$0	\$0	\$0
	TOTAL	\$37,300	\$35,000	\$35,000	\$35,000	\$65,000	\$50,000	\$50,000
	TOTAL MOSQUITO BUDGET	\$171,958	\$163,886	\$167,881	\$172,206	\$205,847	\$195,980	\$200,510

		FACILITIES DIVISION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	EXPENDITURES							
	SALARIES							
106310.1001	SALARIES	\$150,000	\$154,500	\$160,294	\$166,305	\$172,541	\$179,011	\$185,724
106310.1003	OVERTIME	\$1,050	\$1,500	\$1,575	\$1,654	\$1,736	\$1,823	\$1,914
	TOTAL	\$151,050	\$156,000	\$161,869	\$167,959	\$174,278	\$180,835	\$187,639
	BENEFITS							
106320.2001	SOCIAL SECURITY	\$11,476	\$11,934	\$12,383	\$12,849	\$13,332	\$13,834	\$14,354
106320.2101	HOSPITALIZATION	\$39,000	\$39,000	\$44,850	\$51,578	\$59,314	\$68,211	\$78,443
106320.2201	RETIREMENT	\$18,121	\$18,664	\$20,518	\$21,287	\$22,085	\$22,913	\$23,773
106320.2202	VSRS/LIFE INSURANCE	\$795	\$819	\$769	\$798	\$828	\$859	\$891
	TOTAL	\$69,392	\$70,417	\$78,520	\$86,512	\$95,560	\$105,818	\$117,462
	OPERATIONS EXPENSES							
106330.4100	SEASONAL DECO & BANNERS	\$8,000	\$8,000	\$3,000	\$4,600	\$8,000	\$8,000	\$8,000
106330.4704	TOOLS	\$800	\$800	\$850	\$900	\$950	\$1,000	\$1,000
106330.5202	UNIFORMS	\$3,075	\$3,000	\$0	\$0	\$0	\$0	\$0
106330.6260	PUBLIC RESTROOM SUPPLIES	\$28,400	\$3,200	\$3,360	\$3,528	\$3,704	\$3,890	\$4,084
106330.7401	ELECTRICITY	\$3,700	\$3,700	\$3,800	\$3,900	\$4,000	\$4,100	\$4,100
106330.8501	SUNDRY	\$200	\$200	\$250	\$250	\$300	\$300	\$300
106330.8590	PARKS & REC EXPENSE	\$12,500	\$12,500	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
106330.8600	VANDALISM REPAIRS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
106330.8700	BOAT RAMP EXPENSE	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$25,000	\$25,000
106330.8800	DONALD J LEONARD PARK	\$500	\$500	\$750	\$750	\$750	\$750	\$750
	TRF TO BOAT RAMP RESERVE	\$0	\$0	\$3,000	\$3,000	\$3,000	\$0	\$0
	CAMERAS FOR BOAT RAMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106330.8900	ISLAND NATURE TRAIL	\$500	\$1,500	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500
106330.8950	OLD ELEMENTARY SCHOOL GYM	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
106390.9400	OCEAN BLVD TRAIL	\$10,000	\$0	\$500	\$500	\$500	\$500	\$500
	TOTAL	\$96,675	\$62,400	\$56,010	\$58,378	\$63,118	\$63,931	\$64,617
	TOTALS:	\$317,117	\$288,817	\$296,399	\$312,848	\$332,955	\$350,583	\$369,717

		ROADS DIVISION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	EXPENDITURES							
	SALARIES							
106510.1001	SALARIES	\$108,030	\$111,271	\$115,444	\$119,773	\$124,264	\$128,924	\$133,759
106510.1003	OVERTIME	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	TOTAL	\$110,030	\$113,271	\$117,444	\$121,773	\$126,264	\$130,924	\$135,759
	BENEFITS							
106520.2001	SOCIAL SECURITY	\$8,264	\$8,665	\$8,831	\$9,163	\$9,506	\$9,863	\$10,233
106520.2101	HOSPITALIZATION	\$11,340	\$11,340	\$13,041	\$14,997	\$17,247	\$19,834	\$22,809
106520.2201	RETIREMENT	\$13,050	\$13,442	\$13,946	\$14,469	\$15,011	\$15,574	\$16,158
106520.2202	VSRS/LIFE INSURANCE	\$573	\$590	\$554	\$575	\$596	\$619	\$642
	TOTAL	\$33,227	\$34,037	\$36,372	\$39,203	\$42,361	\$45,889	\$49,841
	OPERATIONS EXPENSES							
106530.4150	PAVEMENT MAINTENANCE.	\$234,149	\$254,357	\$250,690	\$280,300	\$295,261	\$310,553	\$326,151
106530.4201	SIDEWALKS	\$40,000	\$40,000	\$50,000	\$60,000	\$60,000	\$60,000	\$60,000
106530.5201	ROADSIDE SERVICES	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
106530.6250	DRAINAGE MAINTENANCE	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
106530.7201	TRAFFIC CONTROL DEVICES	\$1,500	\$1,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
106530.7202	TRAFFIC CONTROL OPERATIONS	\$20,000	\$20,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
106530.7450	ELECTRICITY	\$60,000	\$60,000	\$63,000	\$66,150	\$69,458	\$72,930	\$76,577
106530.8100	SNOW REMOVAL	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
106530.8600	ENGINEERING	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	TRACTOR SIDEARM MOWER	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
	TOTAL	\$414,649	\$434,857	\$469,190	\$486,950	\$505,218	\$523,983	\$543,228
	TOTALS:	\$557,906	\$582,165	\$623,006	\$647,926	\$673,843	\$700,797	\$728,829

			POLICE DIVISION					
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
107010.1001	SALARIES/OFFICERS	\$493,000	\$507,790	\$526,832	\$546,588	\$567,085	\$588,351	\$610,414
107010.1003	OVERTIME	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
	Total Salaries	\$501,500	\$516,290	\$535,332	\$555,088	\$575,585	\$596,851	\$618,914
	Benefits							
107020.2001	SOCIAL SECURITY	\$38,300	\$39,449	\$41,421	\$43,493	\$45,667	\$47,951	\$50,348
107020.2101	HOSPITALIZATION	\$36,000	\$36,000	\$41,400	\$44,712	\$48,289	\$52,152	\$56,324
107020.2201	RETIREMENT	\$56,900	\$58,607	\$60,805	\$63,085	\$65,451	\$67,905	\$70,451
107020.2202	VSRS/LIFE INSURANCE	\$2,490	\$2,490	\$2,515	\$2,540	\$2,565	\$2,591	\$2,617
	Total Benefits	\$133,690	\$136,546	\$146,141	\$153,830	\$161,972	\$170,599	\$179,741
	Operation & Maintenance							
107030.4701	GASOLINE	\$22,000	\$22,660	\$23,793	\$24,983	\$26,232	\$27,543	\$28,921
107030.4801	TRAVEL & TRAINING	\$7,500	\$5,000	\$5,000	\$5,000	\$8,500	\$8,500	\$8,500
107030.5201	UNIFORM ALLOWANCE (OFF.)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,750	\$6,750	\$6,750
107030.5202	UNIFORMS (TOWN)	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
107030.7300	OFFIC SUPP/EQUIP MAINT	\$7,000	\$7,000	\$7,000	\$7,000	\$8,000	\$8,500	\$8,500
107030.7302	EQUIP. REPAIRS & SUPPLIES	\$3,500	\$3,500	\$3,500	\$3,500	\$4,500	\$5,000	\$5,000
107030.7304	VEHICLE MAINTENANCE	\$5,000	\$8,000	\$5,500	\$5,000	\$5,500	\$5,500	\$5,500
107030.7901	DRUG ENFORCEMENT	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
107030.7903	ACADEMY DUES	\$3,800	\$3,800	\$3,800	\$4,000	\$4,000	\$4,000	\$4,000
107030.7904	BICYCLE PATROL	\$300	\$300	\$300	\$500	\$500	\$500	\$500
107030.7905	COMMUNITY/YOUTH PROGRAMS	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
107030.7906	GRANT FUNDED EXPENDITURES	\$5,000	\$5,000	\$5,000	\$5,000	\$10,500	\$10,500	\$10,500
107030.7907	AMMUNITION	\$2,500	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000
107030.7908	POLICE DRUG DOG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107030.8203	CELL PHONE ALLOWANCE	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
107030.8501	SUNDRY	\$500	\$500	\$500	\$500	\$500	\$500	\$500
	Total O & M	\$93,700	\$95,860	\$94,493	\$95,583	\$109,582	\$111,893	\$113,271
	CAPITAL IMPROVEMENTS							
107090.9650	PATROL VEHICLE	\$28,500	\$25,000	\$0	\$28,500	\$28,500	\$28,500	\$28,500
107090.9670	IN CAR COMPUTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107090.9675	SURVEILLANCE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107090.9690	STORAGE BLDG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SRTS Program Projects	\$205,840	\$205,840	\$0	\$0	\$0	\$0	\$0
	Total CIP	\$234,340	\$230,840	\$0	\$28,500	\$28,500	\$28,500	\$28,500
	TOTAL POLICE BUDGET	\$963,230	\$979,536	\$775,966	\$833,000	\$875,639	\$907,843	\$940,426
	difference		\$16,306.00	-\$203,569.76	\$57,034.25	\$42,638.87	\$32,203.82	\$32,582.38

		EMERGENCY DISPATCH DIVISION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	<u>EXPENDITURES</u>							
	SALARIES							
107510.1001	SALARIES/DISPATCHERS	\$201,000	\$207,030	\$214,794	\$222,848	\$231,205	\$239,875	\$248,871
107510.1003	OVERTIME	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
	TOTAL	\$203,500	\$209,530	\$217,294	\$225,348	\$233,705	\$242,375	\$251,371
	BENEFITS							
107520.2001	SOCIAL SECURITY	\$14,500	\$14,935	\$15,682	\$16,466	\$17,289	\$18,154	\$19,061
107520.2101	HOSPITALIZATION	\$18,000	\$18,540	\$21,321	\$24,519	\$28,197	\$32,427	\$37,291
107520.2201	RETIREMENT	\$13,500	\$13,905	\$14,426	\$14,967	\$15,529	\$16,111	\$16,715
107520.2202	VSRs/LIFE INSURANCE	\$590	\$590	\$596	\$602	\$608	\$614	\$620
	TOTAL	\$46,590	\$47,970	\$52,025	\$56,554	\$61,623	\$67,305	\$73,687
	OPERATIONS EXPENSES							
107530.4801	TRAVEL & TRAINING-DISP.	\$2,000	\$2,000	\$2,500	\$3,000	\$3,500	\$3,500	\$3,500
107530.5201	UNIFORM ALLOWANCE (DISP)	\$1,400	\$1,600	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
107530.5202	UNIFORM (TOWN-FOR DISP)	\$500	\$500	\$500	\$500	\$500	\$500	\$500
107530.7300	OFF. SUPPLIES/EQUIP. MAIN	\$24,000	\$24,000	\$24,000	\$24,500	\$24,500	\$25,000	\$25,000
107530.8202	E911 LINE FEES to ESVA 911	\$5,600	\$6,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
107530.8203	911 ADDRESSING	\$600	\$600	\$0	\$0	\$0	\$0	\$0
107530.8501	SUNDRY	\$100	\$150	\$150	\$150	\$150	\$175	\$175
	TOTAL	\$34,200	\$34,850	\$108,550	\$109,550	\$110,050	\$110,575	\$110,575
	CAPITAL IMPROVEMENTS							
107590.9270	911 EQUIP. RESERVE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RADIO EQUIPMENT	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
107590.9370	911 EQUIPMENT REPLACEMENT	\$0	\$260,753	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$265,753	\$0	\$0	\$0	\$0	\$0
	TOTALS:	\$284,290	\$558,103	\$377,869	\$391,453	\$405,378	\$420,256	\$435,633

		MAIN STREET						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	<u>EXPENDITURES</u>							
202030.7101	MAINTENANCE	\$1,000	\$1,000	\$1,000	\$6,287	\$8,606	\$8,606	\$8,606
202030.7401	ELECTRICITY	\$2,000	\$2,000	\$2,000	\$2,250	\$2,300	\$2,300	\$2,300
202030.7601	TRF. TO LOAN POOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$3,000	\$3,000	\$3,000	\$8,537	\$10,906	\$10,906	\$10,906
	<u>CAPITAL IMPROVEMENTS</u>							
202090.9711	MAIN STREET PROJECT	\$577,446	\$0	\$0	\$0	\$0	\$0	\$0
202090.9712	MAIN STREET EAST SIDE PROJECT	\$0	\$706,412	\$0	\$0	\$0	\$0	\$0
202090.9715	MAIN STREET PROJECT PHASE 2D	\$0	\$0	\$534,000	\$0	\$0	\$0	\$0
202090.9713	BRIDGE STREET FISHING PIER (VMRC)	\$0	\$232,111	\$0	\$0	\$0	\$0	\$0
202090.9714	ROBERT REED PARK EXRENSION (DCR)	\$50,000	\$0	\$164,000	\$0	\$0	\$0	\$0
	MAIN STREET WEST SIDE DONS TO BRIDGE	\$0	\$0	\$0	\$0	\$0	\$507,040	\$0
	MAIN STREET EAST SIDE VALERO TO BRIDGE	\$0	\$0	\$0	\$0	\$0	\$0	\$507,040
	TOTAL	\$630,446	\$941,523	\$701,000	\$8,537	\$10,906	\$517,946	\$517,946

		TROLLEY DIVISION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	<u>EXPENDITURES</u>							
	SALARIES							
703010.0100	SALARIES	\$32,500	\$36,500	\$36,600	\$36,700	\$36,800	\$36,900	\$36,900
703010.1003	OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$32,500	\$36,500	\$36,600	\$36,700	\$36,800	\$36,900	\$36,900
	BENEFITS							
703020.2001	SOCIAL SECURITY	\$2,450	\$2,900	\$2,800	\$2,808	\$2,815	\$2,823	\$2,823
	TOTAL	\$2,450	\$2,900	\$2,800	\$2,808	\$2,815	\$2,823	\$2,823
	OPERATIONS EXPENSES							
703030.3401	INSURANCE & BONDING	\$4,000	\$4,000	\$2,650	\$3,000	\$3,000	\$3,000	\$3,000
703030.4400	COMUNICATION SERVICES	\$750	\$600	\$750	\$750	\$750	\$750	\$750
703030.4401	PRINTING & REPRODUCTION	\$2,500	\$2,500	\$2,000	\$2,200	\$2,200	\$2,200	\$2,200
703030.4402	ADVERTISING & PROMOTION	\$800	\$1,000	\$800	\$800	\$900	\$900	\$900
703030.4403	EDUCATION & TRAINING	\$650	\$650	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
703030.4404	CLEANING SUPPLIES	\$250	\$250	\$250	\$250	\$250	\$250	\$250
703030.4406	SUPPLIES & MATERIALS (OTHERS)	\$325	\$500	\$325	\$325	\$325	\$500	\$500
703030.4407	MEMBERSHIPS & DUES	\$125	\$125	\$125	\$125	\$125	\$125	\$125
703030.4408	TRAVEL & MEALS	\$1,000	\$600	\$1,350	\$1,000	\$1,000	\$1,000	\$1,000
703030.4701	FUEL & LUBRICANTS	\$9,400	\$9,400	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
703030.4702	TIRES & TUBES	\$600	\$600	\$600	\$600	\$600	\$600	\$600
703030.4703	UNIFORMS	\$500	\$225	\$350	\$350	\$350	\$400	\$400
703030.4704	PARTS	\$750	\$750	\$750	\$750	\$750	\$750	\$750
703030.5201	DRUG TESTING	\$800	\$900	\$800	\$800	\$800	\$900	\$900
703030.6100	RTAP EXPENSES		\$0	\$0	\$0	\$0	\$0	\$0
703030.7302	EQUIPMENT REPAIRS/MAINT	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,500
703030.8301	DEL/RETURN TRANSPORATION	\$0	\$0	\$0	\$0	\$0		
703030.8501	OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0		
703030.8505	RENT TO GENERAL FUND	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
703090.9001	TROLLEY PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$40,450	\$40,100	\$40,750	\$40,950	\$41,050	\$41,375	\$41,875
	CAPITAL IMPROVEMENTS							
703090.9001	USED TROLLEY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
703090.9100	CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	0	0	\$0	0	\$0	\$0	\$0
	TOTALS:	\$75,400	\$79,500	\$80,150	\$80,458	\$80,665	\$81,098	\$81,598

		HARBOR DIVISION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	EXPENDITURES							
	SALARIES							
308010.1001	SALARIES	\$27,778	\$28,611	\$30,042	\$31,544	\$33,121	\$34,777	\$36,516
308010.1003	OVERTIME	\$200	\$200	\$200	\$200	\$200	\$200	\$200
	TOTAL	\$27,978	\$28,811	\$30,242	\$31,744	\$33,321	\$34,977	\$36,716
	BENEFITS							
308020.2001	SOCIAL SECURITY	\$2,125	\$2,189	\$2,298	\$2,413	\$2,534	\$2,661	\$2,794
308020.2101	HOSPITALIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308020.2201	RETIREMENT	\$3,356	\$3,457	\$3,664	\$3,848	\$4,040	\$4,242	\$4,454
308020.2202	VRS LIFE INSURANCE	\$147	\$100	\$101	\$102	\$103	\$104	\$105
	TOTAL	\$5,628	\$5,746	\$6,064	\$6,363	\$6,677	\$7,007	\$7,353
	OPERATIONS EXPENSES							
308030.3100	ADMIN. EXPENSE/TOWN (fund 10 rev)	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
308030.7300	OPERATIONS, MAINT.,ST. LIGHTS, ETC.	\$22,821	\$23,962	\$25,160	\$26,418	\$27,739	\$29,126	\$30,582
308030.7305	DRIVEWAY STONES	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
308030.7310	SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308030.7315	FUEL PURCHASE	\$84,000	\$90,000	\$94,500	\$99,225	\$104,186	\$109,396	\$114,865
308030.8501	SUNDRY	\$2,000	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,559
	TOTAL	\$117,821	\$122,962	\$128,710	\$134,746	\$141,083	\$147,737	\$155,007
	CAPITAL IMPROVEMENTS							
308090.9124	LONG TERM REPLACEMENT RES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308090.9126	BREAK WALL TO CHANNEL	\$0	\$0	\$0	\$225,000	\$0	\$0	\$0
308090.9128	ELECTRICAL METER STATION	\$21,000	\$12,348	\$22,762	\$21,361	\$41,121	\$16,213	\$0
308090.9130	FENCING	\$6,734	\$10,000	\$0	\$0	\$0	\$0	\$0
308090.9132	PARKING PAVEMENT	\$0	\$0	\$0	\$0	\$0	\$45,000	\$60,000
	TOTAL	\$27,734	\$22,348	\$22,762	\$246,361	\$41,121	\$61,213	\$60,000
	TOTALS:	\$179,161	\$179,867	\$187,778	\$419,213	\$222,202	\$250,934	\$259,075

		WATER DIVISION						
ACCOUNT	DESC	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET
	EXPENDITURES							
	SALARIES							
806210.1001	SALARIES	\$214,647	\$221,086	\$229,377	\$237,978	\$246,903	\$256,161	\$265,767
806210.1003	OVERTIME	\$3,150	\$3,245	\$3,407	\$3,578	\$3,756	\$3,944	\$4,142
806210.1004	PUMP DUTY	\$14,175	\$14,600	\$15,330	\$16,097	\$16,901	\$17,746	\$18,634
	TOTAL	\$231,972	\$238,931	\$248,114	\$257,652	\$267,560	\$277,852	\$288,543
	BENEFITS							
806220.2001	SOCIAL SECURITY	\$17,746	\$18,278	\$18,981	\$19,710	\$20,468	\$21,256	\$22,074
806220.2101	HOSPITALIZATION	\$39,917	\$39,917	\$45,905	\$52,790	\$60,709	\$69,815	\$80,287
806220.2201	RETIREMENT	\$29,124	\$29,998	\$27,709	\$28,748	\$29,826	\$30,944	\$32,105
806220.2202	VRS LIFE INSURANCE	\$578	\$1,172	\$1,101	\$1,142	\$1,185	\$1,230	\$1,276
	TOTAL	\$87,365	\$89,365	\$93,695	\$102,391	\$112,188	\$123,245	\$135,741
	OPERATION EXPENSES							
806230.4401	OFFICE SUPP/EQUIP MAINT	\$2,500	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
806230.4403	POSTAGE	\$3,500	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
806230.4701	GASOLINE & DIESEL	\$3,150	\$4,300	\$3,300	\$3,500	\$3,675	\$3,900	\$3,900
806230.4704	TOOLS	\$1,000	\$1,500	\$1,100	\$1,150	\$1,200	\$1,300	\$1,300
806230.4705	CHEMICALS	\$12,600	\$13,250	\$13,250	\$14,000	\$14,700	\$15,500	\$15,500
806230.4801	TRAVEL & TRAINING	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
806230.5202	UNIFORMS	\$2,000	\$750	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050
806230.6101	DUES/LICENSES	\$1,200	\$1,500	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
806230.7301	BUILDING MAINT/REHAB	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
806230.7302	EQUIPMENT REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
806230.7303	SAFETY	\$500	\$500	\$500	\$500	\$500	\$500	\$500
806230.7304	VEHICLE MAINTENANCE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
806230.7400	RAW WATER PURCHASE (NASA)	\$500	\$500	\$500	\$500	\$500	\$500	\$500
806230.7401	ELECTRICITY	\$47,632	\$50,014	\$52,514	\$55,140	\$57,897	\$60,792	\$63,831
806230.7402	LP GAS	\$525	\$550	\$550	\$575	\$600	\$650	\$650
806230.8101	DISTRIBUTION & REPAIRS	\$37,500	\$41,500	\$43,575	\$45,754	\$48,041	\$50,444	\$52,966
806230.8103	SUPPLY REPAIRS	\$16,000	\$16,550	\$16,550	\$17,375	\$18,250	\$19,200	\$19,200
806230.8202	PAGER/WELL MONITORING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
806230.8204	MISS UTILITY	\$900	\$900	\$500	\$500	\$500	\$500	\$500
806230.8501	SUNDRY	\$200	\$200	\$200	\$200	\$200	\$200	\$200
806230.8601	REIMBURSEMENT TO FUND 10	\$78,399	\$80,751	\$83,174	\$85,669	\$88,239	\$90,886	\$93,613
806230.8602	REIMBURSE TO FUND 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
806230.8750	REGULATION COMPLIANCE	\$3,500	\$4,000	\$4,000	\$4,500	\$5,000	\$5,500	\$5,500
806230.8770	STATE GROUNDWATER PERMITS	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
806230.8900	ENGINEERING	\$500	\$5,000	\$1,000	\$2,000	\$2,500	\$3,000	\$3,000
806230.9100	TRANSFER TO WATER RESERVE	\$75,368	\$50,121	\$67,730	\$136,566	\$148,530	\$4,470	\$111,140
	TOTAL	\$305,974	\$296,786	\$315,093	\$394,578	\$416,982	\$283,991	\$398,950
	CAPITAL IMPROVEMENTS							
806290.9101	WATER MAIN EXTENSIONS	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
806290.9201	AQUIFER TEST PLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
806290.9504	INTEREST WT BOND-SUPPLY	\$21,730	\$18,055	\$14,248	\$10,304	\$6,218	\$1,985	\$1,985
806290.9505	WATER BOND-SUPPLY MAIN ST	\$102,141	\$105,816	\$109,623	\$113,568	\$117,654	\$111,565	\$111,565
806290.9506	WATER BONDS	\$179,406	\$186,959	\$194,833	\$162,570	\$149,042	\$155,673	\$155,673
806290.9507	INTEREST ON WATER BONDS	\$62,266	\$54,714	\$46,840	\$39,055	\$32,558	\$25,929	\$25,929
806290.9600	WATER TANK PAINTING CTP	\$0	\$0	\$0	\$0	\$0	\$132,716	\$0
	WATER LINE REPLACE	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
	PITLESS ADAPTER BOOSTER STATIO	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0
806290.9847	LONG TERM SAVINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
806290.9850	Vehicles	\$0	\$17,500	\$0	\$0	\$0	\$0	\$0
806290.9860	Mini Excavator	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0
	TOTAL	\$422,543	\$440,044	\$422,544	\$347,496	\$327,472	\$449,868	\$317,152
	TOTALS:	\$1,047,854	\$1,065,125 ^{40/67}	\$1,079,446	\$1,102,118	\$1,124,203	\$1,134,956	\$1,140,386

SUMMARY SHEET OF DRAFT 5 YR BUDGET

		TOTAL OF ALL EXPENDITURES						
	PAST FY 13 BUDGET	CURRENT FY 14 BUDGET	FUTURE FY 15 BUDGET	FUTURE FY 16 BUDGET	FUTURE FY 17 BUDGET	FUTURE FY 18 BUDGET	FUTURE FY 19 BUDGET	
TOTAL GEN GOV	\$1,808,735	\$2,001,078	\$2,033,171	\$1,953,018	\$1,969,515	\$2,147,798	\$2,207,351	
TOTAL MOSQUITO	\$171,958	\$163,886	\$167,881	\$172,206	\$205,847	\$195,980	\$200,510	
TOTAL MAIN ST	\$630,446	\$941,523	\$701,000	\$8,537	\$10,906	\$517,946	\$517,946	
TOTAL POLICE	\$963,230	\$979,536	\$775,966	\$833,000	\$875,639	\$907,843	\$940,426	
TOTAL HARBOR	\$179,161	\$179,867	\$187,778	\$419,213	\$222,202	\$250,934	\$259,075	
TOTAL TROLLEY	\$75,400	\$79,500	\$80,150	\$80,458	\$80,665	\$81,098	\$81,598	
TOTAL WATER	\$1,047,854	\$1,065,125	\$1,079,446	\$1,102,118	\$1,124,203	\$1,134,956	\$1,140,386	
TOTAL 911 DIS.	\$284,290	\$558,103	\$377,869	\$391,453	\$405,378	\$420,256	\$435,633	
TOTAL ROADS	\$557,906	\$582,165	\$623,006	\$647,926	\$673,843	\$700,797	\$728,829	
TOTAL LEONARD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL HOUSE REHAB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL FACILITIES	\$317,117	\$288,817	\$296,399	\$312,848	\$332,955	\$350,583	\$369,717	
TOTAL P.W. ADMIN	\$806,151	\$622,138	\$629,812	\$695,738	\$719,121	\$738,845	\$762,133	
TOTAL BROADBAND	\$190,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total All	\$7,032,248	\$7,461,739	\$6,952,477	\$6,616,515	\$6,620,275	\$7,447,036	\$7,643,602	
	\$7,032,248	\$7,461,739	\$6,952,477	\$6,616,515	\$6,620,274	\$7,447,037	\$7,643,603	
		GENERAL FUND TOTAL EXPENDITURES						
TOTAL MOSQUITO	\$171,958	\$163,886	\$167,881	\$172,206	\$205,847	\$195,980	\$200,510	
TOTAL P.W. ADMIN	\$806,151	\$622,138	\$629,812	\$695,738	\$719,121	\$738,845	\$762,133	
TOTAL GEN GOV	\$1,808,735	\$2,001,078	\$2,033,171	\$1,953,018	\$1,969,515	\$2,147,798	\$2,207,351	
TOTAL POLICE	\$963,230	\$979,536	\$775,966	\$833,000	\$875,639	\$907,843	\$940,426	
TOTAL 911 DIS.	\$284,290	\$558,103	\$377,869	\$391,453	\$405,378	\$420,256	\$435,633	
TOTAL ROADS	\$557,906	\$582,165	\$623,006	\$647,926	\$673,843	\$700,797	\$728,829	
TOTAL FACILITIES	\$317,117	\$288,817	\$296,399	\$312,848	\$332,955	\$350,583	\$369,717	
Total All	\$4,909,387	\$5,195,723	\$4,904,104	\$5,006,190	\$5,182,299	\$5,462,103	\$5,644,598	
Revenue	\$4,909,387	\$5,195,723	\$4,904,104	\$5,006,190	\$5,182,299	\$5,462,103	\$5,644,598	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	



PROPOSED TOWN OF CHINCOTEAGUE DRAFT FISCAL FORECAST 2015-2019

DATE
January 14, 2014

Prepared by:
Robert G. Ritter Jr.
Town Manager

Date: 10/09/2014
Time: 10:38:12AM

Statement of Revenues & Expenditures

User: CAROLE
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TOWN OF CHINCOTEAGUE
For Period Ending 10/31/2014

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
10.4001.0100	REAL ESTATE TAX LEVY	621,150.00				621,150.00	252.98
10.4001.0125	TANGIBLE PROP. TAX LEVY	196,325.00				196,325.00	187.87-
10.4001.0130	DEL.TAX.INTEREST.PENALTY	35,000.00	475.41	6,808.30	19.45	28,191.70	21,146.94
10.4001.0500	MEALS TAX	688,418.00	20,936.96	412,360.93	59.90	276,057.07	409,526.63
10.4001.0600	BANK FRANCHISE TAX	42,300.00				42,300.00	
10.4010.0100	SALES TAX	135,000.00	15,432.12	49,214.52	36.46	85,785.48	47,836.92
10.4010.0200	BUSINESS LICENSE	126,000.00	150.00	7,164.80	5.69	118,835.20	4,936.51
10.4010.0300	MOTOR VEHICLE LICENSE	80,000.00	73.50	2,793.50	3.49	77,206.50	3,565.00
10.4010.0500	UTILITIES TAX	200,000.00	20,057.07	73,521.36	36.76	126,478.64	73,436.97
10.4010.0600	TRANSIENT OCCUPANCY TAX	848,643.00	18,379.96	650,753.53	76.68	197,889.47	699,310.00
10.4015.0100	FINES	40,000.00	50.00	9,937.32	24.84	30,062.68	20,849.22
10.4020.0100	INTEREST ON SAVINGS	10,000.00		1,910.63	19.11	8,089.37	1,463.80
10.4041.0100	BANNER DONATIONS	1,500.00	50.00	2,750.00	183.33	1,250.00-	
10.4041.0150	CEMETERY CLEANUP DONATION	1,500.00	500.00	850.00	56.67	650.00	500.00
10.4041.0180	ROBERT REED PARK DONATIONS		295.52	295.52		295.52-	
10.4041.0200	USER FEES	25,000.00	105.00	8,209.00	32.84	16,791.00	7,994.00
10.4041.0500	BUILDING PERMITS	53,622.00	1,270.25	12,042.19	22.46	41,579.81	16,248.78
10.4041.0600	ZONING ADVERTISEMENTS	2,000.00		750.00	37.50	1,250.00	900.00
10.4045.0100	GRANTS/LITTER	2,906.00		1,745.00	60.05	1,161.00	2,564.00
10.4049.0100	SALE OF CAPITAL ASSETS	1,000.00				1,000.00	1,111.00
10.4051.0200	HEALTH INSURANCE-RETIREEES	7,500.00				7,500.00	
10.4051.0300	VA FIRE PROGRAMS	11,910.00		10,000.00	83.96	1,910.00	9,000.00
10.4061.0100	PAYMENT IN LIEU OF TAX-USFWS	6,815.00		7,516.00	110.29	701.00-	6,404.00
10.4061.0105	HARBOR ADMINISTRATION	7,000.00		1,749.99	25.00	5,250.01	2,333.32
10.4061.0106	RENTAL INCOME - TROLLEY	12,000.00		3,000.00	25.00	9,000.00	4,000.00
10.4061.0107	TOWER RENT	5,520.00				5,520.00	
10.4071.0100	COMMUNICATIONS TAX	209,000.00		22,074.03	10.56	186,925.97	56,198.53
10.4071.0200	PERSONAL PROP TAX RELIEF ACT	150,250.00	219.84	3,623.22	2.41	146,626.78	195.81
10.4071.0300	MOBILE HOME SALES TAX	8,500.00		2,937.00	34.55	5,563.00	8,143.35
10.4071.0400	CAR RENTAL DISTRIBUTION TAX					0.00	39.98
10.4091.0100	OVERAGE/SHORTAGE			5.56		5.56-	70.90
10.4101.0200	RECOVERED COST FROM WATER	83,174.00		20,793.48	25.00	62,380.52	26,917.00
10.4201.0100	PUBLIC WORKS MISC. REV	10,000.00		1,330.00	13.30	8,670.00	1,569.05
10.4303.0100	MISCELLANEOUS INCOME	15,000.00	208.02	12,772.15	85.15	2,227.85	2,706.35
10.4303.0400	SOLID WASTE COLLECTION FEE	386,667.00	5,779.51	89,315.69	23.10	297,351.31	104,554.71
10.4401.0100	LAW ENFORCEMENT FUNDS	101,530.00		26,287.00	25.89	75,243.00	26,287.00
10.4401.0125	POLICE MISCELLANEOUS	1,000.00		212.00	21.20	788.00	187.00

Date: 10/09/2014
Time: 10:38:12AM

Statement of Revenues & Expenditures

User: CAROLE
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TOWN OF CHINCOTEAGUE For Period Ending 10/31/2014

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
10.4401.0150	POLICE DONATIONS	20,000.00	250.00	40,957.00	204.79	20,957.00-	32,720.00
10.4401.0160	POLICE GRANTS	7,500.00		1,904.18	25.39	5,595.82	4,889.69
10.4401.0200	DISPATCH REVENUE	29,000.00		5,400.00	18.62	23,600.00	9,462.56
10.4401.0300	911 WIRELESS TAX					0.00	12,208.88
10.4401.0350	911 TAX TO ES 911 COMMISSION			10,839.34		10,839.34-	
10.4501.0100	VDOT MAINTENANCE FUNDS	623,006.00		153,944.70	24.71	469,061.30	149,826.23
10.4501.0101	ROAD PERMIT FEES	400.00				400.00	
10.4545.0140	VA COMM FOR ARTS-GRANT	5,000.00				5,000.00	5,000.00
10.4545.0150	SRTS GRANT	135,437.00				135,437.00	
Total Revenues		4,946,573.00	84,233.16	1,655,767.94	33.47	3,290,805.06	1,774,169.24
10.5010.0101	SALARIES - MAYOR	4,800.00		1,200.00	25.00	3,600.00	1,600.00
10.5010.0102	SALARIES - COUNCIL	23,040.00		5,760.00	25.00	17,280.00	7,680.00
10.5010.1001	SALARIES - TOWN OFFICE	435,540.00	16,126.73	128,891.97	29.59	306,648.03	151,954.00
10.5010.1002	SALARIES - EMERG MED STAFF	266,590.00	9,377.28	86,202.10	32.34	180,387.90	89,381.74
10.5010.1003	OVERTIME - TOWN OFFICE & EMS	35,000.00	1,239.78	12,837.84	36.68	22,162.16	15,280.07
10.5010.2001	SOCIAL SECURITY	58,520.00	1,887.30	16,721.90	28.57	41,798.10	18,982.91
10.5010.2101	HOSPITALIZATION FRINGE	70,405.00	2,645.78	21,179.43	30.08	49,225.57	25,027.93
10.5010.2201	RETIREMENT	84,872.00	2,870.84	22,925.03	27.01	61,946.97	28,725.50
10.5010.2202	VRS LIFE INSURANCE FRINGE	2,000.00	124.14	991.36	49.57	1,008.64	1,141.38
10.5020.2102	BLOOD BANK	100.00				100.00	
10.5020.2103	UNEMPLOYMENT/TOWN	5,000.00		692.15	13.84	4,307.85	1,375.29
10.5030.3100	BANK CHARGES	3,500.00		1,112.81	31.79	2,387.19	1,007.09
10.5030.3101	BUILDING ADMIN EXPENSE	100.00				100.00	
10.5030.3102	CLEANING	14,388.00	1,091.00	4,910.00	34.13	9,478.00	4,910.00
10.5030.3103	PLANNING COMMISSION	40.00				40.00	
10.5030.3104	BOARD OF ZONING APPEALS	40.00				40.00	42.12
10.5030.3105	BUILDING PERMIT SURCHARGE	1,025.00		300.50	29.32	724.50	502.44
10.5030.3106	BOARD OF BLDG CODE APPEAL	25.00				25.00	
10.5030.3107	EMS CLOTHING ALLOWANCE	2,200.00		450.00	20.45	1,750.00	600.00
10.5030.3108	EMS CELL ALLOWANCE	1,500.00		375.00	25.00	1,125.00	500.00
10.5030.3401	INSURANCE	94,760.00	117,451.00	117,451.00	123.95	22,691.00-	101,486.00
10.5030.3501	AUDITING	24,000.00				24,000.00	
10.5030.3601	DONATIONS	6,600.00		3,750.00	56.82	2,850.00	2,200.00
10.5030.3602	FIRE DEPARTMENT DONATION	30,000.00	1,032.20	8,613.03	28.71	21,386.97	11,990.50
10.5030.3701	TRF.TO CIVIC CENTER (TO)	110,000.00	9,166.67	27,500.01	25.00	82,499.99	45,924.84
10.5030.3705	TOURISM-5%CHAMBER 5%CIVIC	68,842.00	14,271.94	39,142.43	56.86	29,699.57	34,274.91

Date: 10/09/2014

Time: 10:38:12AM

Statement of Revenues & Expenditures

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TOWN OF CHINCOTEAGUE

For Period Ending 10/31/2014

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
10.5030.4030	ANPDC MEMBERSHIP	7,000.00		1,750.00	25.00	5,250.00	3,500.00
10.5030.4301	SCHOLARSHIP	1,000.00		1,000.00	100.00	0.00	1,000.00
10.5030.4401	OFFICE SUP./PUBLICATIONS	10,500.00	172.61	5,366.30	51.11	5,133.70	4,566.18
10.5030.4402	OFF.EQUIP/SOFTWARE MAINT.	22,894.00		8,022.96	35.04	14,871.04	7,582.06
10.5030.4403	POSTAGE	11,086.00	220.00	1,220.00	11.00	9,866.00	6,256.39
10.5030.4404	TAX BILLS & CONVERSION	1,500.00				1,500.00	
10.5030.4501	MOTOR VEHICLE LICENSE	1,650.00				1,650.00	
10.5030.4801	TRAVEL & TRAINING	3,696.00	125.20	2,042.72	55.27	1,653.28	1,634.98
10.5030.4901	MAYORS EXPENSE	300.00		95.80	31.93	204.20	
10.5030.4902	COUNCILS EXPENSE	500.00		252.26	50.45	247.74	50.00
10.5030.4903	TOWN MANAGERS EXPENSE	250.00		16.40	6.56	233.60	42.12
10.5030.5101	ATTORNEY/LEG.CONSULTANTS	50,600.00		819.00	1.62	49,781.00	28,331.63
10.5030.5201	DRUG/ALCOHOL TESTING	2,000.00		299.00	14.95	1,701.00	132.00
10.5030.5501	CHRISTMAS DINNER	2,300.00				2,300.00	
10.5030.6101	DUES	4,400.00		2,912.07	66.18	1,487.93	2,922.07
10.5030.6102	VML CONFERENCE	1,000.00		501.38	50.14	498.62	10.00
10.5030.7101	ADVERTISING & WEBSITE	12,300.00		4,796.97	39.00	7,503.03	2,636.21
10.5030.7301	BUILDING MAINTENANCE	7,000.00		1,923.03	27.47	5,076.97	1,654.89
10.5030.7401	ELECTRICITY	14,863.00		4,748.11	31.95	10,114.89	3,591.56
10.5030.7402	HEATING OIL	7,000.00				7,000.00	
10.5030.7601	VA FIRE PROG/CVFC	11,000.00		10,000.00	90.91	1,000.00	9,000.00
10.5030.7602	EOC OPERATIONS/TRAINING	1,500.00	158.76	635.54	42.37	864.46	760.84
10.5030.7701	SPECIAL PROJECTS	7,000.00		6,009.26	85.85	990.74	717.75
10.5030.7702	PONY PENNING EXPENSE	6,200.00		5,546.86	89.47	653.14	5,471.19
10.5030.7703	DEER DE-POP PROGRAM	1,200.00				1,200.00	
10.5030.8202	TELEPHONE BILLS	26,000.00		7,786.52	29.95	18,213.48	9,168.95
10.5030.8401	HEALTH INS-RETIRES	26,000.00	25.20-	7,328.42	28.19	18,671.58	8,480.34
10.5030.8402	INSUR-RET SPOUSES & OTHER	7,500.00				7,500.00	
10.5030.8404	RETIREE PERSCRIPTION DRUG ASSIST	5,092.00		1,923.01	37.77	3,168.99	2,398.64
10.5030.8501	MISCELLANEOUS	5,000.00		172.80	3.46	4,827.20	4,468.87
10.5030.8600	CEMETERY CLEANUP	1,500.00				1,500.00	
10.5030.8700	VA COMM. FOR THE ARTS	10,000.00		2,604.64	26.05	7,395.36	847.37
10.5030.8800	TRANSFER TO MAIN ST. PROJ	82,000.00				82,000.00	
10.5030.8900	TRANSFER TO TROLLEY FUND	24,250.00				24,250.00	3,738.51
10.5030.8912	VOLSAP FOR VOLUNTEER FIREFIGHTER	2,805.00		660.00	23.53	2,145.00	705.00
10.5030.8913	TRANSFER TO BEACH/RECREATION/TOU	105,361.00				105,361.00	
10.5030.8914	RECREATION-TOURISM EXP 1% OF TOT	106,800.00	5,100.00	20,400.00	19.10	86,400.00	

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10.5090.9709	OFFICE EQUIP	1,782.00		291.12	16.34	1,490.88	645.00
10.5090.9740	BOND-SCHOOL BD PROPERTY	80,392.00		19,887.41	24.74	60,504.59	31,975.58
10.5090.9741	INTEREST ON BOND	2,564.00		851.70	33.22	1,712.30	2,589.59
10.5090.9760	SOFTWARE	39,368.00		17,744.50	45.07	21,623.50	
10.6010.1001	SALARIES - PUBLIC WORKS ADMIN	108,779.00	4,140.40	33,766.90	31.04	75,012.10	30,230.25
10.6010.1003	OVERTIME - PUBLIC WORKS ADMIN	568.00	25.74	205.92	36.25	362.08	
10.6010.2001	SOCIAL SECURITY	8,322.00	293.52	2,395.05	28.78	5,926.95	2,194.24
10.6010.2101	HOSPITALIZATION FRINGE	10,876.00	424.88	3,466.88	31.88	7,409.12	2,648.37
10.6010.2201	RETIREMENT	14,620.00	459.59	3,746.75	25.63	10,873.25	3,694.74
10.6010.2202	VRS LIFE INSURANCE FRINGE	540.00	19.87	161.98	30.00	378.02	146.85
10.6030.4401	OFFICE SUPPLIES & EQUIP.	500.00		13.99	2.80	486.01	204.06
10.6030.4501	STREET MAINTENANCE	1,200.00				1,200.00	
10.6030.4502	STREET SIGNS/ 911	3,000.00		265.78	8.86	2,734.22	167.02
10.6030.4503	STREET LIGHTS	23,114.00		5,800.80	25.10	17,313.20	6,384.25
10.6030.4701	GASOLINE/DIESEL	33,353.00	935.42	3,149.01	9.44	30,203.99	18,017.39
10.6030.4703	OIL/GREASE	2,894.00		206.91	7.15	2,687.09	786.66
10.6030.4704	TOOLS/SHOP	2,900.00		610.44	21.05	2,289.56	898.67
10.6030.4801	TRAVEL & TRAINING	1,250.00		103.99	8.32	1,146.01	149.00
10.6030.5202	CLOTHING/UNIFORMS	4,200.00		1,457.39	34.70	2,742.61	1,397.60
10.6030.7301	BLDG. MAINTENANCE	2,500.00		891.27	35.65	1,608.73	170.61
10.6030.7302	EQUIPMENT REPAIRS	13,500.00	303.64	1,655.66	12.26	11,844.34	1,831.80
10.6030.7303	SAFETY	1,250.00				1,250.00	212.20
10.6030.7304	VEHICLE P/M'S	1,400.00		128.00	9.14	1,272.00	139.99
10.6030.7305	TIRES	2,300.00		695.55	30.24	1,604.45	45.00
10.6030.7306	GARAGE SUPPLIES	2,500.00	47.26	326.07	13.04	2,173.93	1,365.88
10.6030.7307	VEHICLE REPAIRS	8,600.00	279.28	1,056.39	12.28	7,543.61	1,783.44
10.6030.7401	ELECTRICITY	7,754.00		2,076.67	26.78	5,677.33	1,904.34
10.6030.7402	LP GAS	2,000.00				2,000.00	
10.6030.7501	TIPPING FEES	1,250.00				1,250.00	
10.6030.7502	SANITATION CONTRACT	356,017.00		101,229.05	28.43	254,787.95	139,458.85
10.6030.8501	MISCELLANEOUS	1,800.00		1,740.00-	-96.67	3,540.00	
10.6090.9201	FUEL SYSTEM					0.00	12,341.67
10.6110.1001	SALARIES - MOSQUITO CONTROL	35,889.00	2,329.87	20,924.18	58.30	14,964.82	24,484.32
10.6110.1003	OVERTIME - MOSQUITO CONTROL	1,050.00	111.14	281.12	26.77	768.88	74.70
10.6110.2001	SOCIAL SECURITY	2,846.00	186.74	1,622.19	57.00	1,223.81	1,878.73
10.6130.3401	INSURANCE	8,100.00				8,100.00	
10.6130.4401	OFFICE SUPPLIES	200.00				200.00	

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10.6130.4701	GASOLINE	4,400.00	445.83	2,713.09	61.66	1,686.91	3,575.54
10.6130.4704	TOOLS & SMALL EQUIPMENT	1,000.00		363.58	36.36	636.42	54.05
10.6130.4705	CHEMICALS	21,389.00				21,389.00	9,396.60
10.6130.4706	CONTRACT SPRAYING	24,000.00				24,000.00	
10.6130.4801	TRAVEL/TRAINING/CONFERENCE	300.00				300.00	
10.6130.5202	UNIFORMS	300.00		75.00	25.00	225.00	12.95
10.6130.6101	SUNDRY	450.00				450.00	
10.6130.7302	EQUIPMENT REPAIRS/MAINTENANCE	2,000.00		467.93	23.40	1,532.07	2,922.46
10.6130.7303	SAFETY EQUIPMENT	400.00				400.00	
10.6130.7304	VEHICLE MAINTENANCE	1,500.00	92.93	921.10	61.41	578.90	362.07
10.6190.9125	DRAINAGE			6,013.06-		6,013.06	12,339.80
10.6310.1001	SALARIES - FACILITIES	175,661.00	8,737.38	70,220.28	39.97	105,440.72	78,547.30
10.6310.1003	OVERTIME - FACILITIES	1,500.00	100.15	2,226.47	148.43	726.47-	1,817.70
10.6310.2001	SOCIAL SECURITY	13,438.00	614.37	5,044.05	37.54	8,393.95	5,596.84
10.6310.2101	HOSPITALIZATION FRINGE	29,194.00	1,458.62	11,728.29	40.17	17,465.71	13,638.98
10.6310.2201	RETIREMENT	20,518.00	971.88	7,799.03	38.01	12,718.97	10,040.65
10.6310.2202	VRS LIFE INSURANCE FRINGE	819.00	42.03	337.24	41.18	481.76	398.99
10.6330.4100	SEASONAL DECO & BANNERS	3,000.00		1,036.67	34.56	1,963.33	
10.6330.4704	TOOLS	850.00		76.85	9.04	773.15	158.36
10.6330.5202	UNIFORMS					0.00	278.50
10.6330.6260	PUBLIC RESTROOM SUPPLIES					0.00	1,993.84
10.6330.7401	ELECTRICITY	3,800.00		1,003.41	26.41	2,796.59	887.80
10.6330.8501	SUNDRY	250.00		75.00	30.00	175.00	100.00
10.6330.8590	PARKS & REC EXPENSE	26,110.00		5,491.71	21.03	20,618.29	6,907.00
10.6330.8600	VANDALISM REPAIRS	2,000.00		3,475.00	173.75	1,475.00-	
10.6330.8700	BOAT RAMP EXPENSE	22,000.00				22,000.00	12,803.96
10.6330.8701	TRANSFER TO BOAT RAMP REPAIRS RE	3,000.00				3,000.00	
10.6330.8900	ISLAND NATURE TRAIL					0.00	336.00
10.6330.8950	OLD ELEMENTARY SCHOOL GYM					0.00	1,072.42
10.6390.9200	PLAYGROUND EQUIPMENT	7,180.00				7,180.00	
10.6390.9210	PLAY GROUND EQUIPMENT RESERVE	35,000.00				35,000.00	
10.6390.9400	OCEAN BLVD TRAIL					0.00	4,941.63
10.6510.1001	SALARIES - ROADS	115,444.00	3,423.51	27,239.14	23.60	88,204.86	21,658.69
10.6510.1003	OVERTIME - ROADS	2,000.00		65.58	3.28	1,934.42	
10.6510.2001	SOCIAL SECURITY	8,831.00	240.61	1,921.39	21.76	6,909.61	1,565.93
10.6510.2101	HOSPITALIZATION FRINGE	19,186.00	507.80	4,062.64	21.18	15,123.36	3,162.51
10.6510.2201	RETIREMENT	13,946.00	378.49	2,996.95	21.49	10,949.05	2,575.54

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10.6510.2202	VRS LIFE INSURANCE FRINGE	554.00	16.37	129.60	23.39	424.40	102.33
10.6530.4102	SNOW REMOVAL	1,000.00				1,000.00	
10.6530.4150	PAVEMENT MAINTENANCE	244,545.00		33,851.01	13.84	210,693.99	26,847.94
10.6530.4201	SIDEWALKS	50,000.00		554.68	1.11	49,445.32	569.00
10.6530.4202	TRAFFIC CONTROL OPERATIONS	1,500.00		946.86	63.12	553.14	1,589.65
10.6530.4250	ROADSIDE STRUCTURES	3,000.00		157.98	5.27	2,842.02	21.98
10.6530.6250	DRAINAGE MAINTENANCE	50,000.00	1,466.10	9,460.87	18.92	40,539.13	472.78
10.6530.7202	TRAFFIC CONTROL DEVICES	20,000.00		808.43	4.04	19,191.57	
10.6530.7450	ELECTRICITY	63,000.00		17,566.54	27.88	45,433.46	19,358.73
10.6530.8600	ENGINEERING	5,000.00				5,000.00	
10.6530.8700	TRACTOR (Side Arm Mower)	25,000.00				25,000.00	
10.7010.1001	SALARIES - POLICE OFFICERS	508,024.00	17,883.36	150,234.09	29.57	357,789.91	160,441.44
10.7010.1003	OVERTIME - POLICE OFFICERS	13,500.00		930.33	6.89	12,569.67	2,401.39
10.7010.2001	SOCIAL SECURITY	39,548.00	1,320.42	11,182.88	28.28	28,365.12	12,115.39
10.7010.2101	HOSPITALIZATION FRINGE	51,516.00	1,898.59	15,188.72	29.48	36,327.28	14,693.51
10.7010.2201	RETIREMENT	60,365.00	1,962.67	15,662.83	25.95	44,702.17	17,867.06
10.7010.2202	VRS LIFE INSURANCE FRINGE	2,490.00	84.88	676.38	27.16	1,813.62	709.92
10.7030.4701	GASOLINE	23,340.00	924.49	5,950.04	25.49	17,389.96	7,473.05
10.7030.4801	TRAVEL & TRAINING	8,500.00		1,125.09	13.24	7,374.91	3,169.61
10.7030.5201	UNIFORM ALLOW OFFICERS	6,000.00		1,475.67	24.59	4,524.33	1,962.13
10.7030.5202	UNIFORMS (TOWN)	2,500.00		127.95	5.12	2,372.05	249.15
10.7030.7300	OFFIC SUPP/EQUIP MAINT	7,000.00	56.85	2,113.29	30.19	4,886.71	970.41
10.7030.7302	EQUIP. REPAIRS & SUPPLIES	3,500.00		721.31	20.61	2,778.69	1,669.90
10.7030.7304	VEHICLE MAINTENANCE	5,500.00		1,347.52	24.50	4,152.48	629.69
10.7030.7901	DRUG ENFORCEMENT	5,000.00				5,000.00	
10.7030.7903	ACADEMY DUES	3,800.00		3,416.00	89.89	384.00	2,996.00
10.7030.7905	COMMUNITY/YOUTH PROGRAMS	20,000.00		5,492.31	27.46	14,507.69	13,519.60
10.7030.7906	GRANT FUNDED EXPENDITURES	10,000.00		1,728.00	17.28	8,272.00	
10.7030.7907	AMMUNITION	2,500.00				2,500.00	
10.7030.8203	CELL PHONE ALLOWANCE	3,350.00		750.00	22.39	2,600.00	975.00
10.7030.8501	SUNDRY	750.00		472.50	63.00	277.50	776.15
10.7090.9650	PATROL VEHICLE					0.00	28,051.20
10.7090.9685	SRTS PROGRAM PROJECTS	135,437.00	8,263.00	15,515.50	11.46	119,921.50	
10.7510.1001	SALARIES - DISPATCHERS	217,382.00	5,831.36	51,378.19	23.63	166,003.81	60,431.72
10.7510.1003	OVERTIME - DISPATCHERS	2,500.00		151.93	6.08	2,348.07	447.30
10.7510.2001	SOCIAL SECURITY	15,682.00	435.25	3,855.25	24.58	11,826.75	4,560.47
10.7510.2101	HOSPITALIZATION FRINGE	17,172.00	598.38	4,787.04	27.88	12,384.96	4,919.13

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10.7510.2201	RETIREMENT	14,600.00	516.64	4,122.99	28.24	10,477.01	4,776.57
10.7510.2202	VRS LIFE INSURANCE FRINGE	590.00	22.34	178.29	30.22	411.71	189.83
10.7530.4801	TRAVEL & TRAINING-DISP.	2,000.00				2,000.00	
10.7530.5201	UNIFORM ALLOW DISP	1,600.00		307.90	19.24	1,292.10	505.00
10.7530.5202	UNIFORM (TOWN FOR DISP)	1,500.00				1,500.00	108.00
10.7530.7300	OFF. SUPPLIES/EQUIP. MAIN	14,000.00		3,863.45	27.60	10,136.55	8,493.13
10.7530.8202	E911 LINE FEES					0.00	1,515.04
10.7530.8203	911 ADDRESSING	600.00		273.00	45.50	327.00	147.00
10.7530.8501	SUNDRY	150.00		57.92	38.61	92.08	42.12
Total Expenditures		4,946,573.00	250,887.68	1,333,001.96	26.95	3,613,571.04	1,544,989.50
Totals for Fund:							
10 (GENERAL FUND)			166,654.52-	322,765.98	30.21	6,904,376.10	229,179.74

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20.4501.0100	PROGRAM INCOME	3,000.00	50.00	1,138.00	37.93	1,862.00	3,152.29
20.4501.0115	TEA-21 GRANT MAIN ST	427,200.00		337,153.44	78.92	90,046.56	31,282.47
20.4501.0120	VMRC GRANT FISHING PIER			89,955.00		89,955.00-	
20.4501.0150	DCR OUTDOORS FUND GRANT	82,000.00				82,000.00	18,000.00
20.4501.8900	TRANSFER FROM GEN. FUND	188,800.00				188,800.00	
Total Revenues		701,000.00	50.00	428,246.44	61.09	272,753.56	52,434.76
20.2030.7101	MAINTENANCE	1,000.00		375.00	37.50	625.00	1,278.00
20.2030.7401	ELECTRICITY	2,000.00		143.26	7.16	1,856.74	122.25
20.2090.9713	BRIDGE STREET FISHING PIER (VMRC)			10,034.54		10,034.54-	16,000.00
20.2090.9800	MAIN STREET - EAST SIDE - 2C		8,641.00	87,099.81		87,099.81-	4,536.47
20.2090.9810	MAIN STREET-COMPLETION-2D	534,000.00		6,352.50	1.19	527,647.50	
20.2090.9812	ROBERT REED PARK EXPANSION (DCR)	164,000.00		9,103.85	5.55	154,896.15	
Total Expenditures		701,000.00	8,641.00	113,108.96	16.14	587,891.04	21,936.72
Totals for Fund:							
20 (MAIN STREET PROJECT)			8,591.00-	315,137.48	38.61	860,644.60	30,498.04

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25.4501.0110	BROADBAND PROJ-CDBG GRANT					0.00	38,932.96
Total Revenues					0.00	0.00	38,932.96
25.5255.5200	ADMINISTRATION-ANPDC					0.00	17,360.21
25.5259.9000	CONSTRUCTION					0.00	9,944.71
Total Expenditures					0.00	0.00	27,304.92
Totals for Fund:							
25 (Fund - 25)					0.00	0.00	11,628.04

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30.4031.0100	INTEREST ON HARBR SAVINGS	150.00		64.54	43.03	85.46	34.25
30.4031.1000	HARBOR RENT	64,753.00		6,044.00	9.33	58,709.00	6,873.00
30.4031.1002	SUBLEASES	16,000.00	135.00	5,317.00	33.23	10,683.00	5,613.31
30.4031.1003	DRY/WINTER STORAGE	850.00		150.00	17.65	700.00	
30.4031.1004	LOADING DOCK	1,000.00				1,000.00	
30.4031.1058	FUEL REVENUE	190,000.00	6,752.20	82,967.55	43.67	107,032.45	69,529.40
30.4031.1060	HARBOR MISC			45.00		45.00-	369.19
Total Revenues		272,753.00	6,887.20	94,588.09	34.68	178,164.91	82,419.15
30.8010.1001	SALARIES - HARBOR MASTER	28,708.00	1,093.76	8,794.12	30.63	19,913.88	9,681.32
30.8010.1003	OVERTIME - HARBOR MASTER	200.00		470.01	235.01	270.01-	226.17
30.8010.2001	SOCIAL SECURITY	2,196.00	83.67	708.72	32.27	1,487.28	757.89
30.8010.2201	RETIREMENT	3,338.00	121.41	973.68	29.17	2,364.32	1,157.16
30.8010.2202	VRS LIFE INSURANCE FRINGE	100.00	5.25	42.10	42.10	57.90	45.93
30.8030.3100	ADMIN. EXPENSE/TOWN	7,000.00		1,749.99	25.00	5,250.01	2,333.32
30.8030.7300	OPERATIONS. MAINT., ETC.	29,500.00		6,723.71	22.79	22,776.29	20,961.38
30.8030.7305	DRIVEWAY STONES	1,000.00				1,000.00	
30.8030.7315	FUEL PURCHASE	135,000.00		87,548.59	64.85	47,451.41	68,437.19
30.8030.8501	SUNDRY	711.00		75.00	10.55	636.00	100.00
30.8090.9124	LONG TERM REPLACEMENT RES	40,000.00				40,000.00	
30.8090.9128	ELECTRICAL METER STATION	25,000.00				25,000.00	
Total Expenditures		272,753.00	1,304.09	107,085.92	39.26	165,667.08	103,700.36
Totals for Fund:							
30 (CURTIS MERRITT HARBOR)			5,583.11	12,497.83-	36.97	343,831.99	21,281.21-

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TOWN OF CHINCOTEAGUE
For Period Ending 10/31/2014

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
50.4030.0100	INTEREST			1.30		1.30-	1.38
Total Revenues				1.30	0.00	1.30-	1.38
Totals for Fund:							
50 (LEONARD ASSISTANCE FUND)				1.30	0.00	1.30-	1.38

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TOWN OF CHINCOTEAGUE
For Period Ending 10/31/2014

ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
70.4501.0100	TROLLEY GRANTS	48,900.00		30,633.00	62.64	18,267.00	22,462.00
70.4501.0110	PROGRAM INCOME	7,000.00	32.25	6,063.90	86.63	936.10	5,970.39
70.4501.0200	RTAP REIMBURSEMENTS			1,048.00		1,048.00-	1,134.00
70.4501.0300	MISCELLANEOUS NON-PROGRAM INCOM		250.00	250.00		250.00-	
70.4501.8900	TRANSFER FROM GEN. FUND	24,250.00				24,250.00	3,738.51
Total Revenues		80,150.00	282.25	37,994.90	47.40	42,155.10	33,304.90
70.3010.0100	SALARIES - TROLLEY	36,600.00	1,109.14	21,882.35	59.79	14,717.65	23,385.54
70.3010.2001	SOCIAL SECURITY	2,800.00	84.84	1,674.02	59.79	1,125.98	1,784.17
70.3030.3401	INSURANCE & BONDING	2,650.00				2,650.00	2,650.00
70.3030.4400	COMMUNICATIONS SERVICES	750.00		367.69	49.03	382.31	298.99
70.3030.4401	PRINTING & REPRODUCTION	2,000.00				2,000.00	
70.3030.4402	ADVERTISING	800.00		712.50	89.06	87.50	727.50
70.3030.4403	EDUCATION & TRAINING	1,000.00		127.50	12.75	872.50	
70.3030.4404	CLEANING SUPPLIES	250.00				250.00	5.93
70.3030.4406	SUPPLIES & MATERIALS	325.00				325.00	
70.3030.4407	MEMBERSHIP/DUES	125.00				125.00	
70.3030.4408	TRAVEL/MEALS	1,350.00		32.75	2.43	1,317.25	
70.3030.4701	MOTOR FUEL & LUBRICANT	10,000.00	300.68	5,748.11	57.48	4,251.89	7,276.11
70.3030.4702	TIRES & TUBES	600.00				600.00	157.50
70.3030.4703	UNIFORMS	350.00				350.00	
70.3030.4704	PARTS	750.00				750.00	
70.3030.5201	DRUG/ALCOHOL TESTING	800.00				800.00	199.50
70.3030.6100	RTAP EXPENSES			939.00		939.00-	1,134.00
70.3030.7302	REPAIRS/MAINTENANCE	7,000.00		9,171.01	131.01	2,171.01-	2,089.36
70.3030.8505	RENT EXPENSE TO FUND 10	12,000.00		3,000.00	25.00	9,000.00	4,000.00
Total Expenditures		80,150.00	1,494.66	43,654.93	54.47	36,495.07	43,708.60
Totals for Fund:							
70 (TROLLEY)			1,212.41-	5,660.03-	50.94	78,650.17	10,403.70-

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ACCOUNT	DESCRIPTION	ANNUAL BUDGET	CURRENT PERIOD	YEAR TO DATE	% USED	BUDGET REMAINING	PRIOR YEAR TO DATE
80.4101.0100	WATER RENT	1,033,586.00	781.27-	328,119.99	31.75	705,466.01	438,628.81
80.4101.2200	WATER ADJUSTMENTS	500.00-				500.00-	
80.4131.0100	WATERLINE EXTENSIONS	10,000.00				10,000.00	4,426.06
80.4131.0200	SERVICE CONNECTIONS	10,500.00		2,010.00	19.14	8,490.00	2,010.00
80.4131.0300	INTEREST ON WATER SAVINGS	360.00		467.39	129.83	107.39-	160.40
80.4131.0400	MISCELLANEOUS	500.00				500.00	
80.4131.0500	AVAILABILITY FEES	25,000.00		11,124.00	44.50	13,876.00	7,416.00
Total Revenues		1,079,446.00	781.27-	341,721.38	31.66	737,724.62	452,641.27
80.6210.1001	SALARIES - WATER DEPT	229,377.00	7,895.69	61,816.39	26.95	167,560.61	68,452.27
80.6210.1003	OVERTIME - WATER DEPT	3,407.00		1,533.41	45.01	1,873.59	2,419.25
80.6210.1004	SALARIES - PUMP DUTY	15,330.00	564.88	4,757.12	31.03	10,572.88	5,150.28
80.6210.2001	SOCIAL SECURITY	18,981.00	600.21	4,838.09	25.49	14,142.91	5,430.16
80.6210.2101	HOSPITALIZATION FRINGE	30,038.00	982.29	7,717.72	25.69	22,320.28	8,553.09
80.6210.2201	RETIREMENT	30,898.00	875.90	6,880.20	22.27	24,017.80	8,299.64
80.6210.2202	VRS LIFE INSURANCE FRINGE	1,207.00	37.88	297.57	24.65	909.43	329.76
80.6230.4401	OFFICE SUPP/EQUIP MAINT	2,750.00		159.98	5.82	2,590.02	
80.6230.4403	POSTAGE	4,000.00		1,330.76	33.27	2,669.24	1,223.81
80.6230.4701	GASOLINE/DIESAL	5,500.00	254.88	1,680.93	30.56	3,819.07	2,008.26
80.6230.4704	TOOLS	1,100.00		93.63	8.51	1,006.37	105.59
80.6230.4705	CHEMICALS	13,250.00		3,884.07	29.31	9,365.93	5,517.33
80.6230.4801	TRAVEL & TRAINING	2,500.00		1,277.56	51.10	1,222.44	
80.6230.5202	UNIFORMS	1,050.00		133.78	12.74	916.22	156.96
80.6230.6101	DUES/LICENSES	1,550.00		550.00	35.48	1,000.00	450.00
80.6230.7301	BUILDING MAINT/REHAB	5,000.00				5,000.00	
80.6230.7303	SAFETY	500.00		39.33	7.87	460.67	
80.6230.7304	VEHICLE MAINTENANCE	1,000.00	7.98	7.98	0.80	992.02	60.25
80.6230.7400	RAW WATER PURCHASE (NASA)	500.00				500.00	
80.6230.7401	ELECTRICITY	52,514.00		18,793.15	35.79	33,720.85	16,110.68
80.6230.7402	LP GAS	550.00				550.00	
80.6230.8101	DISTRIBUTION & REPAIRS	43,575.00		16,371.39	37.57	27,203.61	20,163.33
80.6230.8103	SUPPLY REPAIRS	16,550.00		9,975.39	60.27	6,574.61	2,061.18
80.6230.8104	WELL 4 REPAIRS					0.00	24,035.00
80.6230.8202	CELL PHONE ALLOWANCE			225.00		225.00-	1,567.00
80.6230.8204	MISS UTILITY	1,000.00		179.55	17.96	820.45	319.35
80.6230.8501	SUNDRY	200.00				200.00	5.49
80.6230.8601	REIMBURSEMENT TO FUND 10	83,174.00		20,793.48	25.00	62,380.52	26,917.00

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80.6230.8750	REGULATION COMPLIANCE	4,000.00		1,162.00	29.05	2,838.00	2,499.39
80.6230.8770	STATE GROUNDWATER PERMITS	10,000.00		9,634.70	96.35	365.30	9,634.70
80.6230.8900	TRANSFER TO WATER RESERVE	55,901.00				55,901.00	
80.6230.9100	ENGINEERING	5,000.00				5,000.00	962.00
80.6290.9101	WATER MAIN EXTENSIONS	10,000.00				10,000.00	
80.6290.9504	INTEREST WT BOND SUPPLY MAIN STRE	14,248.00		3,844.43	26.98	10,403.57	7,977.14
80.6290.9505	WATER BOND-SUPPLY MAIN ST	109,623.00		27,123.43	24.74	82,499.57	43,635.96
80.6290.9506	WATER BONDS	194,833.00		48,122.43	24.70	146,710.57	76,963.69
80.6290.9507	INTEREST ON WATER BONDS	46,840.00		12,295.69	26.25	34,544.31	23,733.19
80.6290.9600	WATER LINE REPLACEMENT	12,000.00				12,000.00	
80.6290.9850	VEHICLE					0.00	19,373.68
80.6290.9855	MINI EXCAVATOR	35,000.00				35,000.00	
80.6290.9856	SOFTWARE	16,500.00		8,250.00	50.00	8,250.00	
Total Expenditures		1,079,446.00	11,219.71	273,769.16	25.36	805,676.84	384,115.43
Totals for Fund: 80 (WATER)			12,000.98-	67,952.22	28.51	1,543,401.46	68,525.84
Excess of Revenues over Expenditures for Report			182,875.80-	687,699.12			308,148.13

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 10 (GENERAL FUND)				
Assets				
10.1001.1100 CASH ON HAND-TOWN DRAWER	200.00		200.00	
10.1001.1110 CASH ON HAND-POLICE DRAW.	50.00		50.00	
10.1001.1120 PETTY CASH	75.00		75.00	
10.1010.0100 SHORE CHECKING	74,373.72			
10.1010.0200 SHORE CHECKING-BEACH/RECREATION/TOUR RESERVE	147,388.43			
10.1011.0100 PNC CHECKING	4,178.19		142,662.64	
10.1011.0200 PNC CHECKING - BEACH/RECREATION/TOURISM RESERV			174,827.59	
10.1011.0300 SHORE BANK			268,478.14	
10.1020.0100 SHORE GENERAL FUND SAVINGS	747,579.29			
10.1020.0300 SHORE SAV - MEALS TAX TOURISM	2,093.70			
10.1020.0400 SHORE SAV - VDOT STREET MAINT	153,944.70			
10.1020.0500 SHORE SAV - PD YOUTH/COMMUNITY	30,018.40			
10.1020.0600 SHORE SAV - CEMETARY DONATIONS	3,695.00			
10.1020.0660 SHORE SAV - PLAYGROUND EQUIPMENT	20,662.66			
10.1020.0700 SHORE SAV - BANNER/DECOR DONATIONS	6,010.00			
10.1020.0850 SHORE SAV - VA COMM FOR ARTS	2,604.64			
10.1020.0900 SHORE SAV - BOAT RAMP	8,209.00			
10.1020.0950 SHORE SAV - PPTRA	259,465.34			
10.1020.0980 SHORE SAV - BROADBAND	12,500.00			
10.1031.0100 PNC - GENERAL FUND SAVINGS	6,507.37		393,243.75	
10.1031.0200 PNC SAV - MEAL TAX DRAINAGE				4,848.48
10.1031.0500 PNC SAV - PD YOUTH/COMMUNITY			35,375.31	
10.1031.0600 PNC SAV - CEMETARY DONATIONS			1,925.00	
10.1031.0700 PNC SAV - BANNER/DECORATION DONATIONS			1,760.00	
10.1031.0850 PNC SAV - VA COMMISSION FOR THE ARTS			5,847.37	
10.1031.0900 PNC SAV - BOAT RAMP				4,809.96
10.1031.0950 PNC SAV - PPTRA			270,162.94	
10.1031.4000				

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
SHORE GENERAL FUND SAVING			3,979.71	
10.1031.4100				
SHORE GFS - CERTIFICATE OF DEPOSIT	800,000.00			
10.1031.5000				
SHORE-GENERAL SAVINGS RESERVE	1,045,750.85		1,801,483.33	
10.1041.0100				
COMMUNITY CAPITAL BANK	100,000.00		100,000.00	
10.1051.0300				
LGIP GENERAL SAVINGS	45,010.91		44,969.47	
10.1152.0100				
TAXES & PENALTIES			856,358.61	
10.1152.0200				
TAXES & PENALTIES CONTRA				856,358.61
10.1152.0250				
TAXES RECEIVABLE AUDIT	47,613.77		47,613.77	
10.1152.0275				
DEFERRED TAX REV. - AUDIT		45,339.10		45,339.10
10.1152.0600				
DELQ TAXES & PENALTIES	97,870.12		86,749.43	
10.1152.0700				
DELINQUENT TAX&PEN CONTRA		97,870.12		86,749.43
10.1152.0800				
TAXES PREPAID		2,187.27		2,080.96
10.1152.0900				
DEFERRED REVENUE		259,245.50		270,162.94
10.1155.0100				
SOLID WASTE	30,469.12		23,986.79	
10.1155.0200				
SOLID WASTE CONTRA		30,469.12		23,986.79
10.1157.0200				
DUE FROM OTHER GOVTS	44,372.69		44,372.69	
10.1157.0900				
DUE FROM OTHER FUNDS ACCOUNT	22,659.46			
10.1158.0100				
ACCOUNTS RECEIVABLE	262,287.40		262,287.40	
10.1181.0200				
PREPAID ASSETS	557.77			
Totals for Current Assets	3,976,147.53	435,111.11	4,566,408.94	1,294,336.27
Total Assets	<u>3,541,036.42</u>		<u>3,272,072.67</u>	

Liabilities

10.1156.1630				
LIFE INSURANCE W/HELD		2,128.66		388.80
10.1157.0901				
DUE TO OTHER FUNDS ACCOUNT		112,500.00		100,000.00
10.1181.0100				
PREPAID INSURANCE	22,292.93		22,292.93	
10.2201.0100				
ACCOUNTS PAYABLE		105,624.63		105,624.63
10.2501.0600				
VRS-VA RETIREMENT SYSTEM		42,742.04		30,258.85
10.2501.3100				
FICA W/HELD & PAYABLE		11,493.86		
10.2501.3110				
FEDERAL W/HELD & PAYABLE		8,185.92		
10.2501.3120				

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
STATE W/HELD & PAYABLE		3,256.30		
10.2501.3130				
HEALTH INSURANCE W/HELD		14,478.94		2,163.99
10.2501.3140				
CHILD SUPPORT/GARNISHMENT		198.45		
10.2501.3150				
CREDIT UNION W/HELD	317.40		1,839.58	
10.2501.3160				
AFLAC WITHHOLDING		1,207.00	0.24	
10.2501.3170				
TOC WITHHOLDING		57.03		86.17
10.2501.3180				
DENTAL INSURANCE WITHHOLDING		114.96		9.84
10.2501.3190				
VISION INSURANCE WITHHOLDING	59.69		151.79	
Totals for Current Liabilities	22,670.02	301,987.79	24,284.54	238,532.28
Total Liabilities		279,317.77-		214,247.74-
Fund Balances				
10.3001.1100				
GENERAL FUND BALANCE		2,938,952.67		2,828,645.19
Totals for Fund Balances		2,938,952.67		2,828,645.19
Total Fund Balances		2,938,952.67-		2,828,645.19-
Excess of Revenue over Expenditure		322,765.98		229,179.74
Total Liabilities and Fund Balance		<u>3,541,036.42</u>		<u>3,272,072.67</u>

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 20 (MAIN STREET PROJECT)				
Assets				
20.1020.0100 SHORE SAV - MAIN ST PROJECT	120,326.44			
20.1031.0100 PNC GFS MAIN ST PROJECT			34,237.13	
Totals for Current Assets	120,326.44		34,237.13	
Total Assets	<u>120,326.44</u>		<u>34,237.13</u>	
Liabilities				
20.1157.0901 DUE TO OTHER FUNDS ACCOUNT		8,641.00		
20.2201.0100 ACCOUNTS PAYABLE		27.07		27.07
Totals for Current Liabilities		8,668.07		27.07
Total Liabilities		8,668.07-		27.07-
Fund Balances				
20.3001.1100 MAIN ST PROJECT FUND BAL	203,479.11			3,712.02
Totals for Fund Balances	203,479.11			3,712.02
Total Fund Balances	203,479.11			3,712.02-
Excess of Revenue over Expenditure		315,137.48		30,498.04
Total Liabilities and Fund Balance		<u>120,326.44</u>		<u>34,237.13</u>

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 25 (BROADBAND PROJECT-CDBG GRANT)				
Assets				
25.1031.0100				
PNC BROADBAND			12,500.00	
Totals for Current Assets			12,500.00	
Total Assets			<u>12,500.00</u>	
Fund Balances				
25.3001.1100				
BROADBAND PROJ-FUND BALANCE				871.96
Totals for Fund Balances				871.96
Total Fund Balances				871.96-
Excess of Revenue over Expenditure				11,628.04
Total Liabilities and Fund Balance				<u>12,500.00</u>

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 30 (CURTIS MERRITT HARBOR)				
Assets				
30.1020.0100 SHORE SAV - HARBOR OPERATIONS		123.61		
30.1051.0100 LGIP HARBOR L/T REPLACEME	9,692.21		9,683.09	
30.1051.5000 SHORE - HARBOR RESERVE	50,442.94		100,005.48	
30.1051.6000 SHORE HARBOR CERTIFICATE OF DEPOSIT	50,000.00			
30.1052.0100 PNC M/M HARBOR OPERATIONS				14,391.80
30.1192.0101 CATWALKS	16,231.91		16,231.91	
30.1192.0102 DOCK	2,417,560.47		2,417,560.47	
30.1192.0103 EQUIPMENT	192,556.40		192,556.40	
30.1192.0104 ROAD/STABILIZATION	14,090.92		14,090.92	
Totals for Current Assets	2,750,574.85	123.61	2,750,128.27	14,391.80
Total Assets	<u>2,750,451.24</u>		<u>2,735,736.47</u>	
Liabilities				
30.1157.0901 DUE TO OTHER FUNDS ACCOUNT		1,304.09		
30.1258.0300 FUEL INVENTORY	28,999.00		28,999.00	
30.2201.0100 ACCOUNTS PAYABLE CMH		962.71		962.71
30.2302.0100 DEFERRED INCOME HARBOR		49,296.00		49,296.00
30.2501.0400 ACCRUED VACATION		953.04		953.04
Totals for Current Liabilities	28,999.00	52,515.84	28,999.00	51,211.75
Total Liabilities		23,516.84-		22,212.75-
Fund Balances				
30.3001.1100 HARBOR FUND BALANCE/C.CAP		1,631,418.23		1,626,790.93
30.8030.9800 ACCUMULATED DEPRECIATION		1,108,014.00		1,108,014.00
Totals for Fund Balances		2,739,432.23		2,734,804.93
Total Fund Balances		2,739,432.23-		2,734,804.93-
Excess of Revenue over Expenditure		12,497.83-		21,281.21-
Total Liabilities and Fund Balance		<u>2,750,451.24</u>		<u>2,735,736.47</u>

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 50 (LEONARD ASSISTANCE FUND)				
Assets				
50.1011.0100				
L/A SHORE BANK - CHECKING	28.52		18.15	
Totals for Current Assets	28.52		18.15	
50.1011.0200				
L/A SHORE BANK - SAVINGS	7,913.08		8,005.13	
Totals for Long Term Assets	7,913.08		8,005.13	
Total Assets	<u>7,941.60</u>		<u>8,023.28</u>	
Fund Balances				
50.3001.1100				
LEONARD ASSIST FUND BAL		7,940.30		8,021.90
Totals for Fund Balances		7,940.30		8,021.90
Total Fund Balances		7,940.30-		8,021.90-
Excess of Revenue over Expenditure		1.30		1.38
Total Liabilities and Fund Balance		<u>7,941.60</u>		<u>8,023.28</u>

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TOWN OF CHINCOTEAGUE As of 10/31/2014

ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 70 (TROLLEY)				
Assets				
70.1020.0100 SHORE SAV - TROLLEY	11,963.04			
70.1020.0200 SHORE SAV - TROLLEY CAPITAL	35,933.20			
70.1031.0100 PNC M/M TROLLEY			5,405.16	
70.1031.0200 PNC TROLLEY CAPITAL			39,898.00	
Totals for Current Assets	47,896.24		45,303.16	
Total Assets	<u>47,896.24</u>		<u>45,303.16</u>	
Liabilities				
70.1157.0901 DUE TO OTHER FUNDS ACCOUNT		1,494.66		
70.2201.0100 ACCOUNTS PAYABLE		1,777.73		1,777.73
Totals for Current Liabilities		3,272.39		1,777.73
Total Liabilities		3,272.39-		1,777.73-
Fund Balances				
70.3001.1100 TROLLEY FUND BALANCE		50,283.88		53,929.13
Totals for Fund Balances		50,283.88		53,929.13
Total Fund Balances		50,283.88-		53,929.13-
Excess of Revenue over Expenditure		5,660.03-		10,403.70-
Total Liabilities and Fund Balance		<u>47,896.24</u>		<u>45,303.16</u>

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 80 (WATER)				
Assets				
80.1010.0100 SHORE CHECKING WATER	79,747.54			
80.1011.0100 PNC CHECKING WATER			61,198.78	
80.1051.0200 LGIP WATER RESERVE	8,244.28		8,237.05	
80.1051.5000 SHORE - WATER RESERVE	392,070.79		500,027.40	
80.1051.6000 SHORE WATER CERTIFICATE OF DEPOSIT	200,000.00			
80.1153.0100 WATER RENT RECEIVABLES	122,017.43		151,249.36	
80.1153.0300 WATER ACCOUNTS UNBILLED	110,324.43		110,324.43	
80.1153.0500 WATER EQUIPMENT	86,435.26		86,435.26	
80.1153.0600 WATER BLDGS & IMPROVEMENT	8,671,005.44		8,671,005.44	
80.1153.0800 WATER ACCUMULATED DEPREC		3,399,086.00		3,399,086.00
80.1153.5000 WATER ACCRUED VACATION		19,389.10		19,389.10
80.1153.6000 WATER BONDS PAYABLE		2,197,177.91		2,197,177.91
80.1181.0200 PREPAID ASSETS	36,817.26			
Totals for Current Assets	9,706,662.43	5,615,653.01	9,588,477.72	5,615,653.01
Total Assets	<u>4,091,009.42</u>		<u>3,972,824.71</u>	
Liabilities				
80.1157.0901 DUE TO OTHER FUNDS ACCOUNT		11,219.71		
80.1159.4000 ACCOUNTS PAYABLE WATER	24.70			
80.1159.4001 ACCOUNTS PAYABLE - AUDIT		6,577.19		6,577.19
Totals for Current Liabilities	24.70	17,796.90		6,577.19
Total Liabilities		17,772.20-		6,577.19-
Fund Balances				
80.1160.1000 WATER FUND BALANCE		4,005,285.00		3,897,721.68
Totals for Fund Balances		4,005,285.00		3,897,721.68
Total Fund Balances		4,005,285.00-		3,897,721.68-
Excess of Revenue over Expenditure		67,952.22		68,525.84
Total Liabilities and Fund Balance		<u>4,091,009.42</u>		<u>3,972,824.71</u>

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 90 (AUDITOR 1)				
Liabilities				
90.2501.0200 COMPENSATED ABSENCES		147,704.57		147,704.57
90.2750.1300 BONDS PAYABLE/2005 SERIES		186,446.92		186,446.92
90.3001.1100 AMT. PROVIDED/L-TERM DEBT	334,151.49		334,151.49	
Totals for Current Liabilities	334,151.49	334,151.49	334,151.49	334,151.49
Total Liabilities				

Total Liabilities and Fund Balance

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ACCOUNT NUMBER DESCRIPTION	CURRENT YEAR		PREVIOUS YEAR	
	DEBIT	CREDIT	DEBIT	CREDIT
Fund 91 (AUDITOR 2)				
Assets				
91.1191.0100 INVEST/GEN.FIXED ASSETS		7,009,854.00		7,009,854.00
91.1191.0200 ACCUMULATED DEPRECIATION		4,179,391.00		4,179,391.00
91.1501.1101 LAND/STREETS	2,540,317.00		2,540,317.00	
91.1501.1103 BUILDINGS	3,046,006.00		3,046,006.00	
91.1501.1110 GEN GOVERNMENT EQUIPMENT	2,581,671.00		2,581,671.00	
91.1501.1114 LAND IMPROVEMENTS	284,954.00		284,954.00	
91.1501.1130 INFRASTRUCTURE	2,459,189.00		2,459,189.00	
91.1501.1140 CONSTRUCTION IN PROGRESS	277,108.00		277,108.00	
Totals for Current Assets	11,189,245.00	11,189,245.00	11,189,245.00	11,189,245.00
Total Assets				

Total Liabilities and Fund Balance