

July 1, 2020

Dear Citizens of Middleburg:

On behalf of the Middleburg Town Council, I am pleased to present the Town's Budget for Fiscal Year 2021 (FY21). This budget runs from July 1, 2020 to June 30, 2021. The budget review and adoption by the Town Council was nearly complete when the COVID-19 pandemic hit our country. Even as of this date, there is much uncertainty about the long-term effects of COVID-19 and the possible impact of this deadly virus on the community. Specifically, much about the upcoming fiscal year depends on whether there is a second wave of the virus that affects business, travel, and leisure.

As a result, the Town Council adopted the FY21 budget with the intention of funding key initiatives of the Town and providing for ongoing operations. However, new spending initiatives targeted at community-based events and visitor attraction have been placed "on hold" until further clarity is gained about the strength of the economy. In addition, the Town can defer other project-based spending initiatives if it appears that revenues will not meet expected levels.

The FY21 Budget represents no change in the real estate tax rate or any other general fund taxes or fees. Similar to recent years, it includes a minimal, pre-planned increase in our utility system fund to ensure adequate resources are available for the ongoing maintenance and operations of our critical health and welfare systems, such as the water and sewer infrastructure.

The Town budget is the result of a rigorous multi-month process which included multiple budget work sessions, public hearings, detailed work by town staff, specific recommendations from citizen committees, and deliberations by Council. The Town Council held a Strategic Planning Retreat in January 2020, the results of which informed many of the funding decisions in the FY21 budget. Specific examples include focusing on small-area planning efforts (such as Federal Street), updates to regulatory documents, continued marketing to draw in visitor spending, investments in our local business community, and partnerships with the County to protect our quality of life.

In FY20, the Town saw the completion of various projects, to include new infrastructure in the sewer system to ensure the safe and reliable flow of waste to our treatment plant. The Town has invested in new technology to better serve citizens, such as online accessibility of official documents and paperless records management to minimize storage space.

The Town continued working closely with the Strategic Finance Committee, financial consultants, and economic consultant to understand the Town's financial status. While the COVID-19 pandemic has temporarily changed many of those assumptions, the Town

is expecting a full economic recovery. The Town's strong financial position – as a result of years of prudent spending and saving – will allow the Town to weather this economic situation without significant service impacts.

In fact, the Town's efforts to build up an appropriate fiscal reserve allowed the Town to reinvest in the community during the COVID-19 pandemic. Specifically, the Town provided nearly \$300,000 in direct business support programs from the Health Center Fund and General Fund. These programs were instrumental in keeping many businesses open during the required operational restrictions. The Town provided nearly \$65,000 in direct utility bill credits to residential and business customers – recognizing the impact of the economic crisis on individual budgets. And finally, the Town granted over \$16,000 in funds to local non-profits to help them assist the community during COVID-19. All told, our support to our local businesses and citizens was nearly \$375,000.

Despite the pandemic, the Town has continued to see positive activity in Town, and Washington Street storefronts were nearly 100% occupied. Those stores that closed are being replaced by new tenants, as demand for retail space remains strong. In addition, the Town saw 20 new business licenses issued in 2020.

As stated in last year's budget, the Town continues to make progress in planning for a new Town Hall. The current operations of the Town are constrained by the lack of adequate space, forcing us to rent extra offsite space to house the Police Department. The vision for the new Town Hall is for us to be fully joined under one roof and also provide meeting and community space for the public, which is currently underserved.

We look forward to engaging further with the public as this effort continues to ensure the new Town Hall fits with the vision of our community. However, you have the full commitment of the Town Council that no decisions about construction will be made until the full reality of the current economic situation is known. We believe that the Town has the resources and ability to build this important community asset within our current revenue resources and without additional taxes levied on residents. Nonetheless, we will reaffirm the Town's financial strength before making any choice to move forward with construction.

The Town Council and I would like to thank our dedicated Town staff, outside consultants and the many Town Committees and citizens who worked so hard to help us develop this year's budget. They worked countless hours to ensure we meet our obligations to our community while finding new ways to make our operations effective and efficient. The investments that we are making in the Town today will reap rewards for years to come. We continue to encourage citizens' engagement in the activities of the Town for the benefit of our entire community.

Sincerely,

Trowbridge "Bridge" M. Littleton
Mayor, Town of Middleburg

TOWN OF MIDDLEBURG FY 21 BUDGET SUMMARY

GENERAL FUND SUMMARY					
REVENUES			EXPENDITURES		
	FY 20 ADOPTED	FY 21 PROPOSED		FY 20 ADOPTED	FY21 PROPOSED
PROPERTY TAX	\$ 550,192	\$ 555,636	ADMINISTRATION	\$ 995,879	\$ 992,765
LOCAL TAXES	\$ 2,640,000	\$ 3,049,500	BUILDINGS & GROUNDS*	\$ 43,105	\$ 53,105
ZONING FEES	\$ 22,000	\$ 22,000	POLICE	\$ 817,992	\$ 794,652
FINES & FEES	\$ 33,700	\$ 33,700	MAINTENANCE	\$ 517,456	\$ 384,821
MISCELLANEOUS	\$ 75,000	\$ 109,000	PLANNING AND ZONING	\$ 264,696	\$ 268,600
INTERGOVERNMENTAL	\$ 31,500	\$ 31,500	ECON. DEVELOPMENT	\$ 416,087	\$ 599,218
PINK BOX SURPLUS +MISC.REV	\$ 11,550	\$ 4,703	PINK BOX	\$ 11,550	\$ 4,703
TRANSFER FROM RESERVES	\$ 1,000,000	\$ 350,000	DEBT SERVICE	\$ -	\$ 450,000
			CAPITAL PROJECTS CASH	\$ 1,000,000	\$ 280,000
	<u>\$ 4,363,942</u>	<u>\$ 4,156,039</u>		<u>\$ 4,066,766</u>	<u>\$ 3,827,865</u>
			CONTINGENCY**	\$ 297,176	\$ 328,174
TOTAL	<u>\$ 4,363,942</u>	<u>\$ 4,156,039</u>	TOTAL	<u>\$ 4,363,942</u>	<u>\$ 4,156,039</u>
<p>*The \$1,000,000 for the Town Office Project in FY20 was moved from Building & Grounds to "Capital Projects Cash" below.</p> <p>**Contingency funds are dependent upon actual revenues collected and will be designated for one time uses.</p>					

CONTINUED

UTILITY FUND SUMMARY					
REVENUES			EXPENDITURES		
	FY 20	FY 21		FY 20	FY 21
	ADOPTED	PROPOSED		ADOPTED	PROPOSED
Water User Fees	\$ 629,330	\$ 671,281	Contract Services	\$ 378,000	\$ 383,570
Sewer User Fees	\$ 618,000	\$ 665,328	Administration & Insur.	\$ 69,275	\$ 70,423
Water Tower Cellular Leases	\$ 158,509	\$ 158,509	Operations-Water	\$ 272,000	\$ 244,500
Miscellaneous	\$ 6,000	\$ 6,000	Operations-Sewer	\$ 262,000	\$ 239,000
Transfer from Reserves	\$ -	\$ -	Debt Service	\$ 366,040	\$ 371,214
Availability/Connection Fees	\$ -	\$ -	Capital Projects Cash	\$ 50,000	\$ 130,000
2015 Bond Proceeds	\$ 50,000	\$ -	Contingency	\$ 64,524	\$ 62,411
TOTAL UTILITY FUND REV.	\$ 1,461,839	\$ 1,501,118	TOTAL UTILITY FUND EXP.	\$ 1,461,839	\$ 1,501,118
TOTAL ALL FUNDS	\$ 5,825,781	\$ 5,657,157		\$ 5,825,781	\$ 5,657,157

TOWN OF MIDDLEBURG

FY 21 BUDGET

REVENUES	Account #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% Change from FY 20
<u>PROPERTY TAX</u>							
*Real Estate	10-3000-0100	\$ 745,092	\$ 759,779	\$ 508,692	\$ 348,177	\$ 519,136	2.1%
Personal Property	10-3000-0200	\$ 55,000	\$ 36,566	\$ 40,000	\$ 33,642	\$ 35,000	-12.5%
Penalties and interest	10-3000-500, -600	\$ 1,500	\$ 2,704	\$ 1,500	\$ 2,191	\$ 1,500	0.0%
Total		\$ 801,592	\$ 799,049	\$ 550,192	\$ 384,010	\$ 555,636	1.0%
<u>LOCAL TAXES</u>							
Sales Tax	10-3100-0100	\$ 50,000	\$ 55,651	\$ 50,000	\$ 24,710	\$ 50,000	0.0%
Utilities Taxes	10-3020-misc	\$ 110,000	\$ 104,648	\$ 107,000	\$ 49,737	\$ 107,000	0.0%
Meals Tax	10-3030-0000	\$ 900,000	\$ 1,035,104	\$ 1,034,000	\$ 566,372	\$ 1,115,000	7.8%
Business License	10-3050-0000	\$ 350,000	\$ 475,850	\$ 425,000	\$ 4,657	\$ 475,000	11.8%
Cigarette Tax	10-3060-0000	\$ 26,000	\$ 24,877	\$ 26,000	\$ 13,869	\$ 25,000	-3.8%
Motor Vehicle License	10-3200-0100	\$ 11,500	\$ 11,716	\$ 12,000	\$ -	\$ 11,500	-4.2%
Bank Franchise Tax	10-3010-0000	\$ 175,000	\$ 267,929	\$ 175,000	\$ -	\$ 270,000	54.3%
Occupancy Tax	10-3040-0000	\$ 700,000	\$ 862,421	\$ 811,000	\$ 510,326	\$ 996,000	22.8%
Total		\$ 2,322,500	\$ 2,838,196	\$ 2,640,000	\$ 1,169,671	\$ 3,049,500	15.5%
<u>PLANNING & ZONING</u>							
Application, Proffer, Misc Fees	10-3220-misc	\$ 17,000	\$ 18,755	\$ 17,000	\$ 12,290	\$ 17,000	0.0%
Professional Review Fees	10-3220-0500	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
		\$ 22,000	\$ 18,755	\$ 22,000	\$ 12,290	\$ 22,000	0.0%
<u>FINES AND FEES</u>							
Court & Parking Fines	misc	\$ 30,000	\$ 31,921	\$ 30,000	\$ 19,739	\$ 30,000	0.0%
Farmers Market Fees	10-3100-0502	\$ 1,200	\$ 4,535	\$ 1,200	\$ 14,565	\$ 1,200	0.0%
Parking Space Rental/Permits	10-3200-0300,-0500	\$ 4,500	\$ 4,815	\$ 2,500	\$ 460	\$ 2,500	0.0%
Total		\$ 35,700	\$ 41,271	\$ 33,700	\$ 34,764	\$ 33,700	0.0%
<u>MISCELLANEOUS</u>							
Misc. Donations & Sponsorships	10-3070-misc	\$ -	\$ 10,415	\$ -	\$ 7,862	\$ 34,000	0.0%
Pink Box Income & Surplus	10-3300-misc	\$ 11,850	\$ 291	\$ 11,550	\$ 118	\$ 4,703	-59.3%
Miscellaneous/Interest	10-3400-0300,-0400	\$ 4,000	\$ 92,292	\$ 75,000	\$ 68,459	\$ 75,000	0.0%
Transfer from Reserves	10-3800-4060	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 350,000	-65.0%
Total		\$ 15,850	\$ 102,998	\$ 1,086,550	\$ 76,439	\$ 463,703	-57.3%
<u>INTERGOVERNMENTAL</u>							
Law Enforcement 599 & Grant	10-3100-0300,-0301	\$ 20,500	\$ 21,460	\$ 20,500	\$ 11,148	\$ 20,500	0.0%
State/Local Grants	10-3100-misc	\$ 1,000	\$ 1,589	\$ 1,000	\$ -	\$ 1,000	0.0%
Fire Program	10-3100-0500	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	0.0%
County Grants	10-3100-0503	\$ -	\$ -	\$ -	\$ 60,000	\$ -	0.0%
Total		\$ 31,500	\$ 33,049	\$ 31,500	\$ 71,148	\$ 31,500	0.0%
Total Revenues		\$ 3,229,142	\$ 3,833,318	\$ 4,363,942	\$ 1,748,322	\$ 4,156,039	-4.8%

*FY19 Real Property Tax Revenues include an extra half-year collection

**TOWN OF MIDDLEBURG
FY 21 DEBT SERVICE AND FUND BALANCES**

UTILITY FUND DEBT SERVICE

Fiscal Year	VRA Series 2010C	Middleburg Bank Series 2013	Middleburg Bank Series 2014	Temporary Financing 2020A	Total
2020	\$ 167,783	\$ 55,601	\$ 82,156	\$ 62,999	\$ 368,539
2021	\$ 167,713	\$ 55,601	\$ 82,765	\$ 65,174	\$ 371,253
2022	\$ 167,383	\$ 33,881	\$ 82,429	\$ 73,871	\$ 357,564
Thereafter*	\$ 1,513,179	\$ 1,125,040	\$ 1,484,646	\$ 2,300,000	\$ 6,422,865
Total	\$ 2,016,057	\$ 1,270,124	\$ 1,731,996	\$ 2,502,044	\$ 7,520,221

* End date varies. For VRA = 2030; For Middleburg Bank Series 2013 = 2034 & Series 2014 = 2039

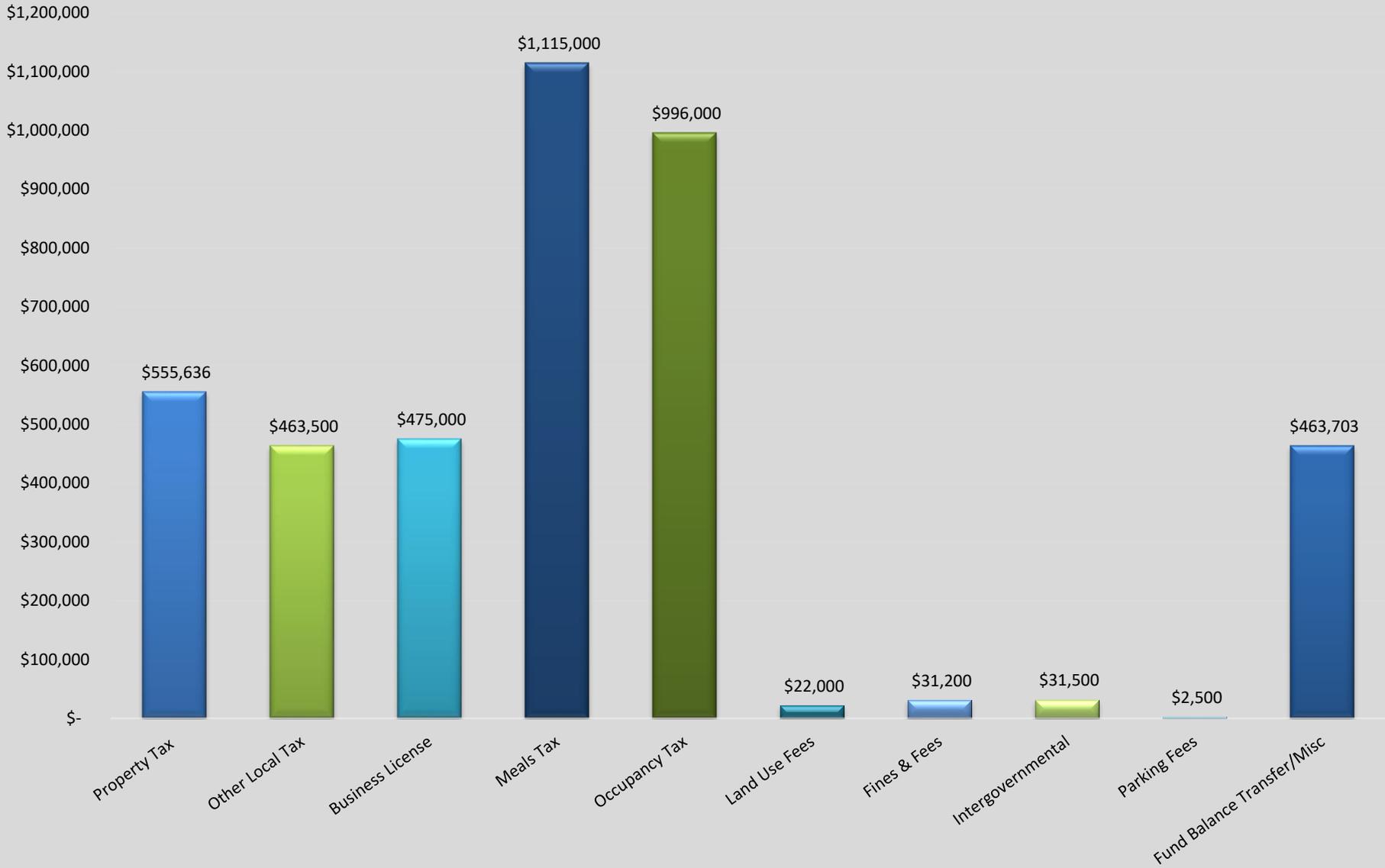
FUND BALANCE - June 30, 2019

	GENERAL FUND	UTILITY FUND	HEALTH CENTER FUND
Assets			
Current & Other Assets	\$ 6,908,207	\$ 1,135,066	\$ 903,979
Net Capital Assets	\$ 1,990,973	\$ 13,261,711	\$ -
Total Assets	\$ 8,899,180	\$ 14,396,777	\$ 903,979
Liabilities			
Long-Term Liabilities	\$ 432,924	\$ 3,849,187	\$ -
Other Liabilities	\$ 151,598	\$ 113,670	\$ 12,750
Total Liabilities	\$ 584,522	\$ 3,962,857	\$ 12,750
Net Position			
Unrestricted Fund balance	\$ 6,520,927	\$ 884,412	\$ -
Restricted Fund balance	\$ 50,000	\$ -	\$ 891,229
Invested in Capital Assets - (net of related Debt)	\$ 1,854,852	\$ 9,549,508	\$ -
Total Net Position	\$ 8,425,779	\$ 10,433,920	\$ 891,229

Source: Town of Middleburg Comprehensive Annual Financial Report, FY Ended June 30, 2019.

*Note: Health Center Fund balance is restricted (fiduciary fund)

TOWN OF MIDDLEBURG REVENUE BREAKDOWN FY 21



TOWN OF MIDDLEBURG

FY 21 ASSESSMENTS

REAL PROPERTY TAX RATE SCENARIOS

<u>2020 ASSESSMENT</u>	<u>TAX RATE*</u>	<u>REVENUE</u>	<u>DIFFERENCE</u>	
\$ 353,356,820	\$ 0.153	\$ 540,636		Current tax rate
Equalized Tax Rate	\$ 0.1527	\$ 539,613	\$ (1,023)	
Alternative Rate 1	\$ 0.155	\$ 547,703	\$ 7,067	
Alternative Rate 2	\$ 0.163	\$ 575,972	\$ 35,336	

* 1 cent on the tax rate = \$35,336

<u>BREAK OUT</u>	<u>2019 ASSESSMENT</u>	<u>VALUE CHANGE**</u>	<u>2020 ASSESSMENT</u>	<u>% CHANGE</u>
Single Family Detached	95,720,920	2,112,050	97,832,970	2.21%
Town Houses	26,851,900	364,920	27,216,820	1.36%
Condo	10,713,630	(44,680)	10,668,950	-0.42%
Other (incl vacant land)	10,165,150	346,170	10,511,320	3.41%
Single Family Suburban	1,405,310	(4,380)	1,400,930	-0.31%
Multifamily	2,570,920	107,860	2,678,780	4.20%
Commercial/ Industrial	199,187,390	3,859,660	203,047,050	1.94%
TOTAL TAXABLE	346,615,220	6,741,600	353,356,820	1.94%

**(includes new construction)

The Total Assessment does not reflect the value of 78 tax exempt properties which for 2020 totals \$66,563,580. Approximately 14% of the real property parcels in Middleburg are tax exempt.

Potential revenues must be reduced by the annual elderly tax relief, which for FY 19 totaled approximately \$11,500. An estimate of \$11,500 is used for FY21. \$10,000 is also deducted for potential tax appeals.

TOWN OF MIDDLEBURG FY 21 BUDGET SUMMARY

CALENDAR YEAR 2020 EQUALIZED TAX RATE CALCULATION

	2020	2019	
Total Taxable Assessed Value	\$ 353,356,820	\$ 346,615,220	**
New Residential Construction/Growth	\$ 1,660,075		
New Commercial Construction/Growth	\$ 951,840		
Total New Construction/Growth	\$ 2,611,915		
Total Adjusted Assessment	\$ 350,744,905		
Equalized Tax Rate = FY20 Real Estate Levies x 101% / 2020 Real Estate Adjusted Value			
2019 Total Assessment** X \$0.153 tax rate = FY20 levies	\$ 530,321		
Multiplied by 101% =	\$ 535,624		
Divided by 2020 Assessed Value - New construct. =	0.1527	or 15.27 cents / \$100 assessed value equalized rate	

** Assessment total as of January 2020

TOWN OF MIDDLEBURG

FY 21 OPERATING BUDGET

ADMINISTRATION

EXPENDITURES		FY 19	FY 19	FY 20	FY 20	FY 21	% Change
<u>ADMIN. SALARY & BENEFITS</u>	ACCOUNT #	ADOPTED	FINAL	ADOPTED	YTD	PROPOSED	from FY20
ADMIN. STAFF SALARIES	10-5000-0100	\$ 264,717	\$ 317,109	\$ 298,984	\$ 145,317	\$ 302,646	1.2%
OTHER WAGES/COMPENSATION	10-5000-0503	\$ 38,000	\$ 34,177	\$ 55,000	\$ 45,737	\$ 38,000	-30.9%
WORKER'S COMP	10-5000-2000	\$ 235	\$ 235	\$ 275	\$ 345	\$ 350	27.3%
FICA - ADMINISTRATIVE	10-5000-2020	\$ 24,224	\$ 29,216	\$ 26,459	\$ 12,600	\$ 26,757	1.1%
HEALTH - ADMINISTRATIVE	10-5000-2115	\$ 162,390	\$ 163,771	\$ 185,056	\$ 102,686	\$ 197,642	6.8%
VRS/ICMARC - ADMINISTRATIVE	10-5000-2125	\$ 63,868	\$ 62,688	\$ 69,761	\$ 19,707	\$ 59,775	-14.3%
VEHICLE ALLOWANCE	10-5000-2230	\$ 3,600	\$ 1,800	\$ -	\$ -	\$ -	
FITNESS & DEFERRED COMP MATCH	10-5000-2400	\$ 4,200	\$ 1,665	\$ 11,400	\$ 2,575	\$ 11,400	0.0%
ADMIN. COMPENSATION		\$ 561,234	\$ 610,661	\$ 646,935	\$ 328,967	\$ 636,571	-1.6%
<u>COUNCIL EXPENSES</u>							
COUNCIL COMPENSATION	10-5000-1100	\$ 16,800	\$ 16,800	\$ 16,800	\$ 9,400	\$ 16,800	0.0%
MAYOR COMPENSATION	10-5000-1000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 3,500	\$ 6,000	0.0%
FICA-COUNCIL	10-5000-2100	\$ 1,744	\$ 1,308	\$ 1,744	\$ -	\$ 1,744	0.0%
COUNCIL TRAINING/MISC. EXPENSES	10-5000-1010	\$ 12,000	\$ 10,776	\$ 10,000	\$ 11,091	\$ 20,000	100.0%
CITIZEN ENGAGEMENT	NEW	\$ -	\$ -	\$ -	\$ -	\$ 6,500	-
COUNCIL EXPENSES		\$ 36,544	\$ 34,884	\$ 34,544	\$ 23,991	\$ 51,044	47.8%
<u>ADMINISTRATIVE SERVICES</u>							
ATTORNEY	10-5100-2100	\$ 50,000	\$ 57,826	\$ 60,000	\$ 26,730	\$ 61,800	3.0%
ENGINEERING & ARCHITECTURAL	10-5100-2200	\$ 50,000	\$ 45,860	\$ 50,000	\$ -	\$ 50,000	0.0%
ADVERTISING	10-5100-2300	\$ 7,500	\$ 5,932	\$ 5,000	\$ 1,461	\$ 5,000	0.0%
ACCOUNTING & AUDIT	10-5100-2400	\$ 13,000	\$ 10,980	\$ 13,000	\$ 7,000	\$ 13,000	0.0%
LINE OF CREDIT FEES & INTEREST	10-5900-5000	\$ 11,000	\$ -	\$ 100	\$ -	\$ 100	0.0%
ELECTION	10-5100-2900	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%
PROFESSIONAL DEVELOPMENT	10-5100-3100	\$ 5,000	\$ 5,549	\$ 8,000	\$ 2,489	\$ 10,000	25.0%
MEMBERSHIPS/PUBLICATIONS	10-5100-3200	\$ 3,000	\$ 3,952	\$ 3,000	\$ 1,571	\$ 4,000	33.3%
MIDDLEBURG FIRE/RESCUE	10-5100-2600	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 10,000	-66.7%
CONTINGENCY	10-5100-3400	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
COUNTY COLLECTION	10-5100-8000	\$ 2,847	\$ 861	\$ 7,500	\$ 3,619	\$ 6,750	-10.0%
OTHER	10-5100-9900	\$ 3,500	\$ 13,319	\$ 3,500	\$ 2,073	\$ 2,500	-28.6%
ADMINISTRATIVE SERVICES		\$ 178,847	\$ 144,279	\$ 183,100	\$ 44,943	\$ 166,150	-9.3%

TOWN OF MIDDLEBURG

FY 21 OPERATING BUDGET

ADMINISTRATION, CONTINUED

<u>ADMINISTRATIVE EXPENSES</u>	<u>ACCOUNT #</u>	<u>FY 19</u> <u>ADOPTED</u>	<u>FY 19</u> <u>FINAL</u>	<u>FY 20</u> <u>ADOPTED</u>	<u>FY 20</u> <u>YTD</u>	<u>FY 21</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>FROM FY20</u>
OFFICE SUPPLIES	10-5200-4100	\$ 8,000	\$ 4,114	\$ 6,000	\$ 4,982	\$ 6,000	0.0%
PRINTING	10-5200-4200	\$ 3,500	\$ 4,492	\$ 6,500	\$ 1,284	\$ 6,500	0.0%
POSTAGE	10-5200-4300	\$ 4,000	\$ 4,030	\$ 5,000	\$ 1,686	\$ 5,000	0.0%
EQUIPMENT/SOFTWARE PURCHASE	10-5200-4400	\$ 25,000	\$ 13,601	\$ 25,000	\$ 11,057	\$ 10,000	-60.0%
EQUIP. & SOFTWARE MAINT.	10-5200-4500	\$ 42,000	\$ 38,305	\$ 50,000	\$ 35,577	\$ 71,500	43.0%
OFFICE EQUIP. RENTAL	10-5200-4600	\$ 10,000	\$ 4,189	\$ 6,000	\$ 2,148	\$ 4,000	-33.3%
OTHER	10-5200-9900	\$ 2,375	\$ 694	\$ 1,000	\$ 117	\$ 1,000	0.0%
ADMINISTRATIVE EXPENSES		\$ 94,875	\$ 69,425	\$ 99,500	\$ 56,851	\$ 104,000	4.5%
<u>INSURANCE</u>							
CRIME & FRAUD INSURANCE	10-5100-2410	\$ 250	\$ 249	\$ 300	\$ 810	\$ 1,000	233.3%
LIABILITY INSURANCE	10-5100-2420	\$ 4,530	\$ 5,550	\$ 5,500	\$ 5,926	\$ 6,000	9.1%
		\$ 4,780	\$ 5,799	\$ 5,800	\$ 6,736	\$ 7,000	20.7%
CHARITABLE CONTRIBUTIONS	10-5200-4900	\$ 40,000	\$ 40,000	\$ 20,000	\$ 90,000	\$ 20,000	0.0%
TOWN COMMITTEE SUPPORT	10-5200-4700	\$ 4,000	\$ 1,870	\$ 6,000	\$ 640	\$ 8,000	33.3%
		\$ 44,000	\$ 41,870	\$ 26,000	\$ 90,640	\$ 28,000	7.7%
TOTAL ADMINISTRATION		\$ 920,280	\$ 906,918	\$ 995,879	\$ 552,128	\$ 992,765	-0.3%

<u>NON-DEPARTMENTAL</u> <u>EXPENDITURES</u>	<u>ACCOUNT #</u>	<u>FY 19</u> <u>ADOPTED</u>	<u>FY 19</u> <u>FINAL</u>	<u>FY 20</u> <u>ADOPTED</u>	<u>FY 20</u> <u>YTD</u>	<u>FY 21</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>FROM FY20</u>
<u>DEBT SERVICE</u>							
GF DEBT SERVICE	NEW	\$ -	\$ -	\$ -	\$ -	\$ 450,000	-
TRANSFER TO CIP	NEW					\$ 280,000	
TOTAL NON-DEPARTMENTAL						\$ 730,000	

TOWN OF MIDDLEBURG

FY 21 OPERATING BUDGET

BUILDINGS & GROUNDS

EXPENDITURES							
BUILDING EXPENSE	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY20
SUPPLIES	10-5210-5100	\$ 1,200	\$ 1,152	\$ 1,300	\$ 775	\$ 1,300	0.0%
REPAIRS & MAINTENANCE	10-5210-5200	\$ 18,000	\$ 19,282	\$ 15,000	\$ 10,629	\$ 20,000	33.3%
GROUND/S/EQUIPMENT	10-5210-5300	\$ 5,000	\$ -	\$ 5,000	\$ 37	\$ 10,000	100.0%
ELECTRICAL SERVICES	10-5210-5400	\$ 4,000	\$ 3,778	\$ 4,000	\$ 1,660	\$ 4,000	0.0%
HEATING FUEL	10-5210-5500	\$ 1,500	\$ 1,003	\$ 1,500	\$ 377	\$ 1,500	0.0%
TELEPHONE/INTERNET	10-5210-5600	\$ 5,500	\$ 4,719	\$ 5,500	\$ 2,272	\$ 5,500	0.0%
WATER/SEWER USE FEE	10-5210-6000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
PROPERTY INSURANCE	10-5210-4900	\$ 2,106	\$ 2,106	\$ 1,805	\$ 1,564	\$ 1,805	0.0%
GO GREEN CHARGING STATION	10-5210-4950			\$ 7,500	\$ -	\$ 7,500	
OTHER	10-5210-9900	\$ 400	\$ 444	\$ 500	\$ 404	\$ 500	0.0%
SUBTOTAL BUILDING EXPENSE		\$ 38,706	\$ 32,484	\$ 43,105	\$ 17,718	\$ 53,105	23.2%
CAPITAL EXPENSE - BUILDINGS							
TOWN ADMINISTRATION BLDG.	10-6100-9300	\$ -	\$ -	\$ 1,000,000	\$ 238,362	Moved to CIP	0.0%
SUBTOTAL CAPITAL EXPENSE - BLDGS		\$ -	\$ -	\$ 1,000,000	\$ 238,362	\$ -	0.0%
TOTAL BUILDING EXPENSE		\$ 38,706	\$ 32,484	\$ 1,043,105	\$ 256,080	\$ 53,105	-94.9%

TOWN OF MIDDLEBURG FY 21 OPERATING BUDGET

POLICE

EXPENDITURES							
SALARY & OVERTIME	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY 20
POLICE SALARIES	10-5300-0100	\$ 445,277	\$ 455,324	\$ 466,730	\$ 286,107	\$ 483,223	3.5%
OVERTIME	10-5300-0500	\$ 17,150	\$ 12,074	\$ 17,150	\$ 21,589	\$ 23,310	35.9%
OTHER WAGES	10-5300-0600	\$ 6,600	\$ 7,224	\$ 7,500	\$ 8,137	\$ 9,000	20.0%
SUBTOTAL SALARIES		\$ 469,027	\$ 474,622	\$ 491,380	\$ 315,833	\$ 515,533	4.9%
<u>BENEFITS</u>							
VRS/ICMARC SYSTEM	10-5300-2125	\$ 87,624	\$ 87,687	\$ 90,932	\$ 43,169	\$ 80,450	-11.5%
WORKER'S COMP	10-5300-3000	\$ 10,594	\$ 9,963	\$ 11,667	\$ 5,283	\$ 11,667	0.0%
FICA	10-5300-2020	\$ 34,064	\$ 35,418	\$ 35,705	\$ 23,466	\$ 39,163	9.7%
SUBTOTAL BENEFITS		\$ 132,282	\$ 133,068	\$ 138,304	\$ 71,918	\$ 131,280	-5.1%
<u>OPERATIONS</u>							
INSURANCE AUTO	10-5300-1000	\$ 5,235	\$ 5,235	\$ 5,235	\$ 4,973	\$ 5,235	0.0%
POLICE PROF/LIAB INSURANCE	10-5300-1010	\$ 4,049	\$ 4,049	\$ 4,049	\$ 6,574	\$ 6,600	63.0%
ATTORNEY	10-5300-2100	\$ 2,000	\$ 1,449	\$ 3,400	\$ -	\$ 2,000	-41.2%
COURT FEES	10-5300-6150	\$ 1,000	\$ 240	\$ 1,000	\$ 120	\$ 1,000	0.0%
ADVERTISING	10-5300-2300	\$ 500	\$ -	\$ 500	\$ -	\$ 500	0.0%
PROFESSIONAL DEVELOPMENT	10-5300-3300	\$ 5,500	\$ 5,328	\$ 10,500	\$ 4,850	\$ 8,500	-19.0%
EQUIPMENT & SUPPLIES	10-5300-4100	\$ 11,700	\$ 10,891	\$ 6,500	\$ 3,236	\$ 7,000	7.7%
FIRE ARMS & SUPPLIES	10-5300-4400	\$ 6,600	\$ 5,652	\$ 3,000	\$ 1,745	\$ 3,000	0.0%
OFFICE SUPPLIES	10-5300-4800	\$ 3,000	\$ 2,977	\$ 4,000	\$ 370	\$ 4,000	0.0%
OFFICE RENTAL	10-5300-4700	\$ 46,000	\$ 47,114	\$ 47,500	\$ 11,873	\$ 47,500	0.0%
OFFICE CLEANING	10-5300-4900	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
SUBSCRIPTION/PUBLICATION	10-5300-5100	\$ 200	\$ 30	\$ -	\$ -	\$ -	-
PRINTING	10-5300-4300	\$ 800	\$ 1,103	\$ 500	\$ 576	\$ 500	0.0%
EQUIP. & SOFTWARE MAINTENANCE	10-5300-5200	\$ 10,000	\$ 10,531	\$ 14,324	\$ 6,597	\$ 14,504	1.3%
ELECTRIC/TELEPHONE/INTERNET	10-5300-5600	\$ 11,800	\$ 9,243	\$ 11,800	\$ 7,114	\$ 11,800	0.0%
UNIFORMS & WEARING APPAREL	10-5300-7100	\$ 4,000	\$ 3,354	\$ 4,500	\$ 2,661	\$ 4,500	0.0%
VEHICLE & POWERED EQUIP. FUEL	10-5300-8100	\$ 19,000	\$ 10,647	\$ 15,000	\$ 8,266	\$ 15,000	0.0%
VEHICLE MAINTENANCE	10-5300-8101	\$ 6,500	\$ 6,497	\$ 6,500	\$ 4,074	\$ 6,500	0.0%
SPECIAL EVENTS	10-5300-8600	\$ 5,000	\$ 2,851	\$ 5,000	\$ 1,223	\$ 5,000	0.0%
DMV STOP FEES	10-5300-8700	\$ 2,500	\$ 800	\$ 1,500	\$ 425	\$ 1,200	-20.0%
OTHER	10-5300-9900	\$ 2,500	\$ 1,716	\$ 2,500	\$ 1,244	\$ 2,500	0.0%
SUBTOTAL OPERATIONS		\$ 147,884	\$ 129,707	\$ 148,308	\$ 65,921	\$ 147,839	-0.3%
<u>VEHICLE CAPITAL EXPENSE</u>							
CAPITAL OUTLAY-VEHICLE	10-5300-4410	\$ 38,000	\$ 36,003	\$ 40,000	\$ -	Moved to CIP	-
		\$ 38,000	\$ 36,003	\$ 40,000	\$ -	\$ -	-100.0%
PUBLIC SAFETY TOTAL		\$ 787,193	\$ 773,400	\$ 817,992	\$ 453,672	\$ 794,652	-2.9%

TOWN OF MIDDLEBURG

FY 21 OPERATING BUDGET

MAINTENANCE

EXPENDITURES								
SALARY & BENEFITS	ACCOUNT #	FY 19	FY 19	FY 20	FY 20	FY 21	% CHANGE	
		ADOPTED	FINAL	ADOPTED	YTD	PROPOSED	FROM FY 20	
SUPERINTENDENT'S SALARY	10-5400-0100	\$ 55,159	\$ 61,292	\$ 66,843	\$ 41,203	\$ 68,848	3%	
OVERTIME	10-5400-0500	\$ 5,000	\$ 538	\$ 2,000	\$ 1,229	\$ 2,000	0%	
VRS	10-5400-2125	\$ 13,089	\$ 13,089	\$ 13,482	\$ 6,476	\$ 11,766	-13%	
WORKERS COMP	10-5400-2200	\$ 706	\$ 706	\$ 727	\$ 528	\$ 749	3%	
OTHER WAGES/COMPENSATION	10-5400-0400	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
FICA	10-5400-2020	\$ 4,964	\$ 4,542	\$ 5,113	\$ 3,137	\$ 5,267	3%	
SUBTOTAL SALARY & BENEFITS		\$ 78,918	\$ 80,167	\$ 88,165	\$ 52,573	\$ 88,630	1%	
OPERATIONS								
REFUSE DISPOSAL	10-5400-2500	\$ 80,000	\$ 75,551	\$ 80,000	\$ 31,387	\$ 90,000	13%	
INSURANCE AUTO/LIABILITY	10-5400-2100	\$ 3,285	\$ 3,285	\$ 3,285	\$ 2,936	\$ 3,285	0%	
PROFESSIONAL DEVELOPMENT	10-5400-3100			\$ 1,500	\$ -	\$ 1,500		
SUPPLIES	10-5400-5100	\$ 5,000	\$ 2,050	\$ 3,500	\$ 2,772	\$ 5,500	57%	
EQUIPMENT	10-5400-5101	\$ 1,500	\$ 905	\$ 1,500	\$ 1,282	\$ 1,500	0%	
REPAIRS/MAINTENANCE.	10-5400-5200	\$ 17,500	\$ 16,037	\$ 12,500	\$ 13,687	\$ 17,500	40%	
ELECTRICITY - SHOP	10-5400-5400	\$ 1,500	\$ 1,502	\$ 1,500	\$ 372	\$ 1,500	0%	
ELECTRICITY ST. LIGHTS	10-5400-5401	\$ 15,000	\$ 14,295	\$ 15,000	\$ 7,079	\$ 15,000	0%	
TELEPHONE/PAGER	10-5400-5600	\$ 650	\$ 484	\$ 500	\$ 307	\$ 500	0%	
SNOW REMOVAL	10-5400-6100	\$ 50,000	\$ 18,464	\$ 30,000	\$ -	\$ 30,000	0%	
STREET CLEANING	10-5400-6200	\$ 13,000	\$ 11,700	\$ 13,000	\$ 2,925	\$ 13,000	0%	
PART-TIME CONTRACT LABOR	10-5400-0200	\$ 20,000	\$ 10,030	\$ 20,000	\$ 4,040	\$ 20,000	0%	
LANDSCAPE MAINTENANCE	10-5400-6300	\$ 42,000	\$ 40,272	\$ 50,000	\$ 20,240	\$ 50,000	0%	
LIBERTY ST. PARKING LOT & RESTROOMS	10-5400-6500	\$ 6,000	\$ 5,963	\$ 8,000	\$ 3,073	\$ 8,000	0%	
WATER & SEWER-RESTROOMS	10-5400-7000	\$ 1,300	\$ -	\$ 1,500	\$ -	\$ 1,500	0%	
DANGEROUS STRUCTURES REPAIR	10-5400-5250	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000		
MUNICIPAL PARKING LOT RENTAL	10-5400-6600	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0%	
DOWNTOWN STREET LIGHTS	10-5400-6650	\$ 1,500	\$ 1,160	\$ 1,500	\$ 634	\$ 1,500	0%	
BUILDING & EQUIPMENT INSURANCE	10-5400-6700	\$ 2,106	\$ 2,106	\$ 2,106	\$ 1,564	\$ 2,106	0%	
UNIFORMS & WEARING APPAREL	10-5400-7100	\$ 1,000	\$ -	\$ 1,000	\$ 167	\$ 1,000	0%	
VEHICLE FUEL	10-5400-8100	\$ 1,800	\$ 1,308	\$ 1,600	\$ 879	\$ 1,600	0%	
VEHICLE MAINTENANCE	10-5400-8101	\$ 1,000	\$ 485	\$ 1,000	\$ 206	\$ 1,000	0%	
OTHER	10-5400-9900	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0%	
SUBTOTAL OPERATIONS		\$ 269,341	\$ 209,797	\$ 279,191	\$ 97,750	\$ 296,191	6%	
MAINTENANCE TOTAL		\$ 348,259	\$ 289,964	\$ 367,356	\$ 150,323	\$ 384,821	5%	

TOWN OF MIDDLEBURG FY 21 OPERATING BUDGET

MAINTENANCE, continued

<u>CAPITAL EXPENDITURES</u>	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY 20
WINDY HILL DRIVEWAY	10-5400-6953	\$ 40,000	\$ -	\$ -		Moved to CIP	
PHASE 1 WAYFINDING	10-5400-6950	\$ 40,100	\$ -	\$ 68,100		Moved to CIP	
STREET SIGN REPLACEMENT	10-5400-6951	\$ 51,200	\$ -	\$ 52,000		Moved to CIP	
SIDEWALK CONSTRUCTION	10-5400-6952	\$ 170,000	\$ 133,440	\$ -		Moved to CIP	
MESSAGE BOARD SIGNS	10-5400-6955	\$ -	\$ -	\$ 30,000		Moved to CIP	
SUBTOTAL - CAPITAL EXPENSE		\$ 301,300	\$ 133,440	\$ 150,100	\$ -	\$ -	
MAINTENANCE TOTAL		\$ 649,559	\$ 423,404	\$ 517,456	\$ 150,323	Moved to CIP	

TOWN OF MIDDLEBURG

FY 21 OPERATING BUDGET

PLANNING AND ZONING

EXPENDITURES							
	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY 20
<u>SALARY & BENEFITS</u>							
SALARY	10-5500-0600	\$ 79,121	\$ 83,850	\$ 150,700	\$ 89,641	\$ 151,335	0%
VRS - ZONING	10-5500-2125	\$ 15,959	\$ 16,921	\$ 30,396	\$ 13,773	\$ 25,863	-15%
WORKER'S COMP	10-5500-2010	\$ 118	\$ 118	\$ 121	\$ 88	\$ 125	3%
FICA - ZONING	10-5500-2020	\$ 6,053	\$ 6,431	\$ 11,529	\$ 6,841	\$ 11,577	0%
		\$ 101,251	\$ 107,320	\$ 192,746	\$ 110,343	\$ 188,900	-2%
<u>CONSULTING & ADMINISTRATIVE</u>							
ATTORNEY	10-5500-2100	\$ 12,000	\$ 5,443	\$ 12,000	\$ 550	\$ 12,000	0%
ENGINEERING/CONSULTING	10-5500-2200	\$ 45,000	\$ 57,669	\$ 48,000	\$ 5,383	\$ 55,000	15%
ADVERTISING	10-5500-2300	\$ 3,500	\$ 2,593	\$ 2,500	\$ 663	\$ 2,500	0%
PROFESSIONAL DEVELOPMENT	10-5500-3100	\$ 2,500	\$ -	\$ 2,500	\$ 1,660	\$ 3,000	20%
TRAINING	10-5500-3300	\$ 5,000	\$ -	\$ 5,000	\$ 1,100	\$ 5,000	0%
MEMBERSHIP & PUBLICATIONS	10-5500-3200	\$ 750	\$ 748	\$ 1,250	\$ 1,300	\$ 1,600	28%
OFFICE SUPPLIES	10-5500-4100	\$ 500	\$ 722	\$ 500	\$ 142	\$ 400	-20%
OTHER	10-5500-9900	\$ 200	\$ 39	\$ 200	\$ -	\$ 200	0%
		\$ 69,450	\$ 67,214	\$ 71,950	\$ 10,798	\$ 79,700	11%
PLANNING & ZONING TOTAL		\$ 170,701	\$ 174,534	\$ 264,696	\$ 121,141	\$ 268,600	1%

TOWN OF MIDDLEBURG FY 21 OPERATING BUDGET

ECONOMIC DEVELOPMENT

EXPENDITURES									
<u>ADMINISTRATION</u>	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY20 YTD	FY 21 PROPOSED	% CHANGE FROM FY 20		
ECON. DEV. SALARY	10-5600-0100	\$ 90,125	\$ 90,125	\$ 92,829	\$ 57,126	\$ 95,614	3.0%		
VRS/ICMARC	10-5600-2125	\$ 18,178	\$ 17,280	\$ 18,724	\$ 8,800	\$ 16,340	-12.7%		
WORKERS COMP	10-5600-2030	\$ 118	\$ 118	\$ 121	\$ 88	\$ 125	3.0%		
FICA	10-5600-2020	\$ 6,895	\$ 6,543	\$ 7,101	\$ 4,162	\$ 7,314	3.0%		
LOCAL GOV LIABILITY INSURANCE	10-5600-2420	\$ 400	\$ 532	\$ 412	\$ 89	\$ 424	3.0%		
VEHICLE MILEAGE	10-5600-2110	\$ 500	\$ -	\$ 500	\$ -	\$ 500	0.0%		
OFFICE SUPPLIES	10-5600-4100	\$ 450	\$ -	\$ 400	\$ -	\$ 400	0.0%		
DUES & ASSOC. MEMBERSHIPS	10-5600-3200	\$ -	\$ -	\$ 3,500	\$ -	\$ 1,000	0.0%		
PROFESSIONAL DEVELOPMENT	10-5600-3100	\$ 1,000	\$ 60	\$ 1,500	\$ -	\$ 1,500	0.0%		
MEETING EXPENSES	10-5600-2120	\$ 2,000	\$ 2,895	\$ 4,000	\$ 220	\$ 4,000	0.0%		
Subtotal		\$ 119,666	\$ 117,553	\$ 129,087	\$ 70,485	\$ 127,218	-1.4%		
<u>MARKETING</u>									
CONSULTANTS AND STUDIES	10-5600-2300	\$ 48,000	\$ 1,650	\$ -	\$ 18,029	\$ -	0.0%		
MARKETING & RESEARCH	10-5600-2200	\$ 75,000	\$ 35,153	\$ 60,000	\$ 34,408	\$ 125,000	108.3%		
COLLATERAL & CONTENT	10-5600-4200	\$ 10,000	\$ 1,344	\$ 10,000	\$ 1,395	\$ 10,000	0.0%		
SOCIAL MEDIA CONTRACT	10-5600-3300	\$ 30,000	\$ 16,395	\$ -	\$ 3,000	\$ -	0.0%		
Subtotal		\$ 163,000	\$ 54,542	\$ 70,000	\$ 56,832	\$ 135,000	92.9%		
<u>ECONOMIC DEVELOPMENT PROGRAM</u>									
ECON. DEV. PARTNERS	10-5600-3001	\$ 50,000	\$ 50,080	\$ 50,000	\$ 39,823	\$ 50,000	0.0%		
CORONAVIRUS SUPPORT/ASSISTANCE	NEW					\$ 50,000			
FAÇADE / TENANT IMPROVEMENTS	NEW			\$ 40,000		\$ -	-100.0%		
Subtotal		\$ 50,000	\$ 50,080	\$ 90,000	\$ 39,823	\$ 100,000			
<u>EVENTS</u>									
TOWN EVENTS	10-5600-3002	\$ 60,000	\$ 78,034	\$ -	\$ 24,886	\$ 41,000	0.0%		
EVENT AGENCY / ACTIVATION	NEW					\$ 60,000	0.0%		
TOWN SPONSORED EVENTS	10-5600-3060	\$ -	\$ 52,000	\$ 52,000	\$ 37,191	\$ 52,000	0.0%		
COMM & CULTURAL EVENTS GRANTS	10-5600-2915	\$ -	\$ -		\$ -	\$ 40,000	0.0%		
VCA GRANT PROGRAM	10-5600-2925		\$ 9,250			\$ 9,000	0.0%		
Subtotal		\$ 60,000	\$ 139,284	\$ 52,000	\$ 62,077	\$ 202,000	288.5%		
<u>COMMUNITY DEVELOPMENT</u>									
FARMERS MARKET	10-5600-2600	\$ 5,000	\$ 3,348	\$ 5,000	\$ 1,888	\$ 10,000	100.0%		
ARTS COUNCIL	10-5600-2700	\$ 14,000	\$ 1,860	\$ 10,000	\$ 10,559	\$ 5,000	-50.0%		
NON-PROFIT ORGANIZATION SUPPORT	10-5600-2915	\$ -	\$ -	\$ 40,000	\$ -	\$ -	0.0%		
		\$ -	\$ -	\$ -		\$ -	0.0%		
		\$ -	\$ -			\$ -	0.0%		
Subtotal		\$ 19,000	\$ 5,208	\$ 55,000	\$ 12,447	\$ 15,000	-72.7%		
CONTINGENCY & OTHER	10-5600-9950	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	0.0%		
ECONOMIC DEVELOPMENT TOTAL		\$ 431,666	\$ 366,667	\$ 416,087	\$ 241,664	\$ 599,218	44.0%		

TOWN OF MIDDLEBURG

FY 21 BUDGET

PINK BOX REVENUES & EXPENDITURES

	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY 19
PINK BOX SURPLUS	10-3300-0300	\$ 43,562	\$ 43,562	\$ 27,078		\$ 16,253	-40%
LESS PREVIOUS YEAR EXPENDITURES		\$ 16,484	\$ 16,484	\$ 10,825		\$ 11,550	7%
REMAINING PINK BOX SURPLUS		\$ 27,078	\$ 27,078	\$ 16,253	\$ -	\$ 4,703	-71%
<u>PINK BOX REVENUE</u>							
DONATIONS	10-3300-0100	\$ 200	\$ 325	\$ 150	\$ 118	\$ -	-100%
OTHER REVENUE (from Surplus/Reserves)		\$ 11,450	\$ 10,500	\$ 11,400	\$ 4,939	\$ 4,703	-59%
		\$ 11,650	\$ 10,825	\$ 11,550	\$ 5,057	\$ 4,703	-59%
<u>PINK BOX EXPENDITURES</u>							
PINK BOX RENT	10-5600-4700	\$ -		\$ -		\$ -	0%
PINK BOX DONATION	10-5600-4800	\$ -		\$ -		\$ 4,703	0%
PINK BOX SUPPLIES	10-5600-5100	\$ 250	\$ 159	\$ 250		\$ -	-100%
PINK BOX REPAIRS/MAINTENANCE	10-5600-5200	\$ 8,000	\$ 7,884	\$ 8,000	\$ 3,538	\$ -	-100%
PINK BOX ELECTRICITY	10-5600-5400	\$ 900	\$ 639	\$ 800	\$ 468	\$ -	-100%
PINK BOX TELEPHONE/INTERNET	10-5600-5600/5700	\$ 1,700	\$ 2,143	\$ 1,700	\$ 1,051	\$ -	-100%
WATER & SEWER	10-5600-5500	\$ 700	\$ -	\$ 700		\$ -	-100%
OTHER	10-5600-9950	\$ 100	\$ -	\$ 100		\$ -	-100%
		\$ 11,650	\$ 10,825	\$ 11,550	\$ 5,057	\$ 4,703	-59%

TOWN OF MIDDLEBURG

FY 21 CAPITAL IMPROVEMENT BUDGET

CAPITAL IMPROVEMENT FUND - GENERAL FUND

EXPENDITURES										
CAPITAL EXPENDITURES	ACCOUNT #	TOTAL PROJECT \$\$	PRIOR FISCAL YR	FY 21 PROPOSED	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ	5-YR TOTAL	
GENERAL FUND										
WINDY HILL DRIVEWAY	10-5400-6953	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PHASE 1 WAYFINDING	10-5400-6950	\$ 68,100	\$ 68,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STREET SIGN REPLACEMENT	10-5400-6951	\$ 52,000	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MESSAGE BOARD SIGNS	10-5400-6955	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ROAD AND PAVING PROJECTS	NEW	\$ 75,000	\$ 35,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
MAINTENANCE AND STORAGE FACILITY	NEW	\$ 220,000	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
TOWN ADMINISTRATION BLDG.	10-6100-9300	\$ 6,500,000	\$ 1,000,000	\$ 3,000,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 5,500,000	
TOWNWIDE IMPROVEMENTS	NEW	\$ 845,000			\$ 260,000	\$ 260,000	\$ 165,000	\$ 160,000	\$ 845,000	
SUBTOTAL - CAPITAL PROJECTS		\$ 7,830,100	\$ 1,245,100	\$ 3,240,000	\$ 2,760,000	\$ 260,000	\$ 165,000	\$ 160,000	\$ 6,585,000	
FLEET REPLACEMENT										
POLICE DEPT. FLEET	10-5300-4410	\$ 200,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 160,000	
MAINTENANCE FLEET	NEW	\$ 35,000			\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	
SUBTOTAL - FLEET REPLACEMENT		\$ 235,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 35,000	\$ 40,000	\$ 195,000	
TOTAL EXPENDITURES - GF CIP		\$ 8,065,100	\$ 1,285,100	\$ 3,280,000	\$ 2,800,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 6,780,000	
REVENUES FOR CAPITAL										
	ACCOUNT #		PRIOR FISCAL YR	FY 21 PROPOSED	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ	5-YR TOTAL	
CASH FUNDING			\$ 1,245,100	\$ 280,000	\$ 300,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 1,280,000	
DEBT FINANCING			\$ -	\$ 3,000,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 5,500,000	
TOTAL CAPITAL FUNDING			\$ 1,245,100	\$ 3,280,000	\$ 2,800,000	\$ 300,000	\$ 200,000	\$ 200,000	\$ 6,780,000	

TOWN OF MIDDLEBURG

FY 21 UTILITY FUND OPERATING BUDGET

UTILITY REVENUES							
OPERATING REVENUE - WATER	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY20
WATER USER FEES	30-3500-0100	\$ 611,000	\$ 632,748	\$ 629,330	\$ 407,401	\$ 671,281	6.7%
WATER AVAIL/CONNECT FEE	30-3500-0200,0300	\$ -	\$ 1,000	\$ -	\$ 35	\$ -	0.0%
INTEREST	30-3110-0000	\$ 1,000	\$ 140	\$ 1,000	\$ 3,901	\$ 1,000	0.0%
MISCELLANEOUS - WATER	30-3510-2000	\$ 5,000	\$ 1,435	\$ 5,000	\$ 1,242	\$ 5,000	0.0%
		\$ 617,000	\$ 635,323	\$ 635,330	\$ 412,579	\$ 677,281	6.6%
OPERATING REVENUE - SEWER							
SEWER USER FEES	30-3700-0100	\$ 600,000	\$ 626,136	\$ 618,000	\$ 404,583	\$ 665,328	7.7%
SEWER AVAIL/CONNECT FEE	30-3700-0200,0300	\$ -	\$ 1,000	\$ -	\$ -	\$ -	0.0%
		\$ 600,000	\$ 627,136	\$ 618,000	\$ 404,583	\$ 665,328	7.7%
TOWER LEASE REVENUE							
AT&T	30-3600-0200	\$ 40,726	\$ 40,396	\$ 40,726	\$ 24,226	\$ 40,726	0.0%
SPRINT	30-3600-0400	\$ 41,838	\$ 42,046	\$ 41,838	\$ 24,951	\$ 41,838	0.0%
T-MOBILE	30-3600-0500	\$ 39,067	\$ 39,540	\$ 39,067	\$ 23,622	\$ 39,067	0.0%
VERIZON	30-3600-0600	\$ 36,878	\$ 36,774	\$ 36,878	\$ 25,338	\$ 36,878	0.0%
SUBTOTAL - TOWER REVENUES		\$ 158,509	\$ 158,756	\$ 158,509	\$ 98,137	\$ 158,509	0.0%
SUBTOTAL - REVENUES		\$ 1,375,509	\$ 1,421,215	\$ 1,411,839	\$ 915,299	\$ 1,501,118	6.3%
TRANSFER - FUND BALANCE		\$ 425,000	\$ -	\$ -	\$ -	\$ -	0.0%
TRANSFER - GENERAL FUND		\$ 435,000	\$ -	\$ -	\$ -	\$ -	0.0%
2015 BOND PROCEEDS	30-3900-5000	\$ 274,143	\$ 274,143	\$ 50,000	\$ -	\$ -	-100.0%
TOTAL OPERATING REVENUES		\$ 2,509,652	\$ 1,695,358	\$ 1,461,839	\$ 915,299	\$ 1,501,118	2.7%

TOWN OF MIDDLEBURG
FY 21 UTILITY FUND OPERATING BUDGET

ADMINISTRATION & SOFT COSTS

<u>CONTRACT SERVICES</u>	<u>ACCOUNT #</u>	<u>FY 19</u> <u>ADOPTED</u>	<u>FY 19</u> <u>FINAL</u>	<u>FY 20</u> <u>ADOPTED</u>	<u>FY 20</u> <u>YTD</u>	<u>FY 21</u> <u>PROPOSED</u>	<u>% CHANGE</u> <u>FROM FY20</u>
OPERATIONS CONTRACT	30-5110-2500	\$ 276,000	\$ 262,182	\$ 283,000	\$ 141,456	\$ 288,570	2.0%
OTHER CONTRACT SERVICES	30-5110-2600	\$ 20,000	\$ 16,781	\$ 20,000	\$ 3,569	\$ 20,000	0.0%
ENGINEERING	30-5110-2200	\$ 50,000	\$ 2,338	\$ 50,000	\$ 6,200	\$ 50,000	0.0%
TANK MAINTENANCE CONTRACT	30-5100-2500	\$ 25,000	\$ 27,644	\$ 25,000	\$ 12,726	\$ 25,000	0.0%
Subtotal - Contract Services		\$ 371,000	\$ 308,945	\$ 378,000	\$ 163,951	\$ 383,570	1.5%
<u>ADMINISTRATION</u>							
TOWN ADMINISTRATOR	30-5110-2700	\$ 19,622	\$ 19,813	\$ 19,622	\$ 11,723	\$ 19,622	0.0%
ATTORNEY	30-5110-2100	\$ 5,000	\$ 5,113	\$ 5,000	\$ -	\$ 5,000	0.0%
AUDIT	30-5110-2400	\$ 7,000	\$ 6,039	\$ 7,000	\$ -	\$ 7,000	0.0%
UTILITY BILLING	30-5110-2800	\$ 36,826	\$ 31,677	\$ 27,259	\$ 819	\$ 27,501	0.9%
ADVERTISING	30-5110-2300	\$ 1,000	\$ -	\$ 1,500	\$ -	\$ 1,500	0.0%
OFFICE SUPPLIES	30-6400-4100	\$ 300	\$ -	\$ 1,000	\$ 42	\$ 1,000	0.0%
UTILITY BILLING ABSORB FEES	30-6400-4200	\$ 1,500	\$ -	\$ 300	\$ -	\$ 300	0.0%
SOFTWARE	30-6400-4400	\$ -	\$ -	\$ -	\$ -	\$ -	-
POSTAGE	30-6400-4300	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	0.0%
Subtotal - Administration		\$ 73,748	\$ 62,642	\$ 64,181	\$ 12,584	\$ 64,423	0.4%
<u>INSURANCE</u>							
LIABILITY INSURANCE	30-6600-0011	\$ 2,310	\$ 2,310	\$ 1,748	\$ 1,936	\$ 2,000	14.4%
PROPERTY INSURANCE	30-6600-0015	\$ 5,314	\$ 5,314	\$ 3,346	\$ 3,940	\$ 4,000	19.5%
Subtotal - Insurance		\$ 7,623	\$ 7,624	\$ 5,094	\$ 5,876	\$ 6,000	17.8%
<u>DEBT SERVICE</u>							
VML/VACO Bond Maintenance Fee	30-6700-7000	\$ 150	\$ -	\$ 150	\$ -	\$ 150	0.0%
VRA-2010 Refunded Debt	30-6710-8000	\$ 167,593	\$ 167,593	\$ 167,783	\$ 132,626	\$ 167,783	0.0%
Mdle Bnk Refunded Bond-Escrow Maint. Fee	30-6710-9000	\$ 350	\$ -	\$ 350	\$ -	\$ 350	0.0%
MIDDLEBURG BANK REFUNDING-2013	30-6720-1000	\$ 55,601	\$ 55,601	\$ 55,601	\$ 27,804	\$ 55,601	0.0%
MIDDLEBURG BANK G.O. BOND-2014	30-6720-2000	\$ 82,317	\$ 82,317	\$ 82,156	\$ 64,896	\$ 82,156	0.0%
UF LINE OF CREDIT	NEW			\$ 60,000	\$ -	\$ 65,174	
Subtotal - Debt Service		\$ 306,010	\$ 305,511	\$ 366,040	\$ 225,326	\$ 371,214	1.4%
TOTAL ADMIN. & SOFT COST		\$ 758,382	\$ 684,722	\$ 813,315	\$ 407,737	\$ 825,207	1.5%

TOWN OF MIDDLEBURG
FY 21 UTILITY FUND OPERATING BUDGET

OPERATIONS & MAINTENANCE COSTS/SUMMARY

WATER OPERATIONS & MAINTEN.	ACCOUNT #	FY 19 ADOPTED	FY 19 FINAL	FY 20 ADOPTED	FY 20 YTD	FY 21 PROPOSED	% CHANGE FROM FY 20
CHEMICAL SUPPLIES	30-6400-5100	\$ 50,000	\$ 67,440	\$ 50,000	\$ 32,502	\$ 68,000	36.0%
EQUIPMENT/SUPPLIES-WATER	30-6400-5200	\$ 75,000	\$ 14,707	\$ 70,000	\$ 7,128	\$ 70,000	0.0%
EQUIPMENT MAINTENANCE	30-6400-5301	\$ 36,300	\$ 31,240	\$ 50,000	\$ 20,802	\$ 30,000	-40.0%
LINE/SYSTEM MAINTENANCE.	30-6400-5302	\$ 20,000	\$ 375	\$ 20,000	\$ 30,150	\$ 20,000	0.0%
ELECTRICITY -WATER	30-6400-5400	\$ 30,000	\$ 33,006	\$ 30,000	\$ 20,282	\$ 35,000	16.7%
INTERNET - WATER	30-6400-5600	\$ 4,000	\$ 1,989	\$ 4,000	\$ 947	\$ 2,500	-37.5%
TESTING - WATER	30-6400-5700	\$ 8,000	\$ 6,859	\$ 8,000	\$ 4,558	\$ 8,000	0.0%
FUEL	30-6400-8100	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 1,000	-50.0%
OTHER - WATER	30-6400-9900	\$ 8,000	\$ 9,102	\$ 38,000	\$ 4,412	\$ 10,000	-73.7%
TOTAL WATER O & M		\$ 233,300	\$ 164,718	\$ 272,000	\$ 120,781	\$ 244,500	-10.1%
SEWER OPERATIONS & MAINTEN.							
CHEMICAL SUPPLIES	30-6410-5100	\$ 30,000	\$ 39,098	\$ 30,000	\$ 17,398	\$ 35,000	16.7%
EQUIPMENT/SUPPLIES	30-6410-5200	\$ 67,000	\$ 26,067	\$ 67,000	\$ 1,523	\$ 45,000	-32.8%
EQUIPMENT MAINTENANCE	30-6410-5301	\$ 29,700	\$ 9,844	\$ 29,000	\$ 8,070	\$ 15,000	-48.3%
LINE/SYSTEM MAINTENANCE	30-6410-5302	\$ 10,000	\$ 8,735	\$ 10,000	\$ 10,778	\$ 10,000	0.0%
ELECTRICAL SERVICES	30-6410-5400	\$ 40,000	\$ 39,178	\$ 40,000	\$ 18,944	\$ 42,000	5.0%
INTERNET-SEWER	30-6410-5600	\$ 3,000	\$ 1,874	\$ 3,000	\$ 956	\$ 2,500	-16.7%
TESTING - SEWER	30-6410-5700	\$ 30,000	\$ 24,362	\$ 30,000	\$ 9,162	\$ 28,000	-6.7%
SLUDGE REMOVAL	30-6410-5800	\$ 40,000	\$ 35,993	\$ 40,000	\$ 2,060	\$ 50,000	25.0%
FUEL	30-6410-8100	\$ 3,000	\$ 678	\$ 3,000	\$ -	\$ 1,500	-50.0%
OTHER-SEWER	30-6410-9900	\$ 10,000	\$ 15,615	\$ 10,000	\$ 7,051	\$ 10,000	0.0%
TOTAL SEWER O & M		\$ 262,700	\$ 201,444	\$ 262,000	\$ 75,942	\$ 239,000	-8.8%
TOTAL OPER. & MAINTENANCE		\$ 496,000	\$ 366,162	\$ 534,000	\$ 196,723	\$ 483,500	-9.5%
CAPITAL IMPROVEMENT PROJECTS							
TRANSFER TO CIP		\$ 1,010,300	\$ 731,841	\$ 50,000	\$ 17,640	\$ 130,000	160.0%
TOTAL ADMIN & SOFT COSTS		\$ 758,382	\$ 684,722	\$ 813,315	\$ 407,737	\$ 825,207	1.5%
TOTAL WATER & SEWER EXPENSES		\$ 2,264,682	\$ 1,782,725	\$ 1,397,315	\$ 622,100	\$ 1,438,707	3.0%
TOTAL WATER & SEWER REVENUES		\$ 2,509,652	\$ 1,695,358	\$ 1,461,839	\$ 915,299	\$ 1,501,118	2.7%
TO/FROM CONTINGENCY		\$ 244,970	\$ (87,367)	\$ 64,524	\$ 293,199	\$ 62,411	-3.3%

TOWN OF MIDDLEBURG

FY 21 UTILITY FUND CAPITAL IMPROVEMENT BUDGET

CAPITAL IMPROVEMENT FUND - UTILITY FUND

CAPITAL EXPENDITURES	ACCOUNT #	TOTAL PROJECT \$\$	PRIOR FISCAL YR	FY 21 PROPOSED	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ	5-YR TOTAL
GENERAL FUND									
WEST END PUMP STATION PROJECT	30-6800-4000	\$ 785,000	\$ 785,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCADA SYSTEM UPGRADE	30-6800-3700	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER SYSTEM IMPROVEMENTS	30-6800-3000	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
MEMBRANES - WWTP	30-6800-4060	\$ 300,000	\$ -	\$ 75,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 300,000
WELL #4 CLEARWELL	30-6800-4070	\$ 345,000	\$ -	\$ 70,000	\$ 275,000	\$ -	\$ -	\$ -	\$ 345,000
RADIO READ METERS	NEW	TBD				\$ 63,000	\$ 27,000	TBD	\$ 90,000
SEWER CONNECTIONS FOR SEPTIC	NEW	\$ 300,000	\$ -	\$ -	\$ -	DESIGN	CONSTR.	\$ -	\$ -
WATER TANK MAINT. AND RECOATING	NEW	TBD	\$ -	\$ -	\$ 500,000	\$ -	\$ -	TBD	\$ 500,000
WATER MAIN INFRASTRUCTURE	NEW	TBD	\$ -	\$ -	\$ -	\$ -	DESIGN	CONSTR.	\$ -
SUBTOTAL - CAPITAL PROJECTS		\$ 2,390,000	\$ 905,000	\$ 195,000	\$ 1,050,000	\$ 113,000	\$ 77,000	\$ 50,000	\$ 1,485,000
REVENUES FOR CAPITAL									
REVENUES FOR CAPITAL	ACCOUNT #		PRIOR FISCAL YR	FY 21 PROPOSED	FY22 PROJ	FY23 PROJ	FY24 PROJ	FY25 PROJ	5-YR TOTAL
CASH FUNDING			\$ 95,000	\$ 130,000	\$ 280,000	\$ 113,000	\$ 77,000	\$ 50,000	\$ 650,000
DEBT FINANCING			\$ 1,438,440	\$ 65,000	\$ 770,000	\$ -	\$ -	\$ -	\$ 835,000
TOTAL CAPITAL FUNDING			\$ 1,533,440	\$ 195,000	\$ 1,050,000	\$ 113,000	\$ 77,000	\$ 50,000	\$ 1,485,000