TOWN COUNCIL SPECIAL BUDGET WORK SESSION

Thursday, April 9, 2020 @ 7:00pm
via WebEx at frontroyalva.com/meeting

1. Resolution to Delay Charges for Real Estate and Personal Property Tax Penalties and Interest
2. FY20 Budget Review for Potential Shortfalls

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Work Session Agenda Form Item # 1

DATE: 4/9/20

Work Session

AGENDA ITEM: Resolution to Delay Charges for Real Estate & Personal Property Tax Penalties and Interest

SUMMARY:

Council is requested to approve a resolution to delay charges for penalties and interest related to 2020 Real Estate (RE) and Personal Property (PP) Taxes by a period of 30 days due to implications of COVID-19 on our citizens.

The Town RE & PP taxes will need to have a due date during FY20 in order to record the receivable and revenue associated with 2020 RE and PP Taxes. Maintaining the due date of taxes as June 5, 2020 and allowing the penalty & interest to be delayed for a period of 30 days would allow the Town to record the receivable for taxes in FY20 and prevent citizens from incurring penalty/interest until July 5^{th} 2020.

BUDGET/FUNDING:

Decreased revenue from penalties & interest associated. Estimated figure unknown at this time.

STAFF RECOMMENDATION: Staff recommends approval of the Resolution as presented.

RESOLUTION

Regarding the extension of due date for real estate & personal property taxes

WHEREAS, the Town of Front Royal Municipal Code Section 75-44 (B) declares a penalty of 10% of the tax past due or ten dollars ($10.00), whichever is greater, shall be added to any tax not paid by the aforesaid due date, provided that in no case may the penalty exceed the amount of the tax assessed. In addition, interest shall be added to any delinquent taxes and penalties at the rate of 10% per year, with interest commencing on the first day of the month following the date on which any such taxes became due and payable.

WHEREAS, the Town intends to extend the date in which penalties and interest shall commence for the 2020 Real Estate Taxes and Personal Property Taxes for a period of 30 days from the date on which any such taxes become due and payable.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Town Council of the Town of Front Royal, Virginia, that Town Council approves this resolution regarding the extension of penalty & interest for 2020 Real Estate Taxes and Personal Property Taxes, as presented.

APPROVED:

____
Eugene R. Tewalt, Mayor

Attest:

____
Tina L. Presley, Acting Clerk of Council

THIS RESOLUTION was approved at the Regular Meeting of the Town of Front Royal, Virginia, Town Council conducted on ___________ upon the following recorded vote:

William A. Sealock	Yes/No	Gary L. Gillispie	Yes/No
Lori A. Cockrell	Yes/No	Jacob L. Meza	Yes/No
Chris Holloway	Yes/No	Letasha T. Thompson	Yes/No

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Approved as to Form and Legality:

____
Douglas W. Napier, Town Attorney Dated: ____________________________

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Work Session Agenda Form Item # 2

DATE: 4/9/20

AGENDA ITEM: FY20 Budget Review for Potential Shortfalls

SUMMARY: Staff is providing Council with three scenarios listing potential significant impacts to the Town's FY20 Budget; mainly due to the COVID-19 pandemic. Along with each scenario are staff recommendations that may help alleviate these potential shortfalls.

FY20 General Fund potential significant impacts are expected due to decreased sales mainly from restaurants and hotels; thus effecting the Town's meals and lodging tax revenue. Scenario 1 provides figures if the Town were to receive no meals and lodging tax from April 1-June 30, 2020; which is highly unlikely, but gives a sense of a worst case scenario.

Prior to COVID-19 the Town's delinquent utility accounts were previously less than 1% of budgeted sales; in recent weeks the Town has been tracking approximately 6% in delinquent utility accounts. It is unknown at this time if delinquent utility accounts will increase or decrease once the pandemic ends and the Town is able to resume normal operations. The potential impact of decreased utility usage from businesses is currently unknown. The decrease in business usage could be offset by increased residential usage; these variances are also unknown at this time. Scenario 1 for enterprise funds shows a shortfall of 18%; (which could be viewed as a combination of decrease in revenues or increase of bad debt). Scenario 1 for enterprise funds is currently unlikely.

Scenario 3 provides current revenues and trends the Town is encountering; while scenario 2 provides a mid-range scenario.

BUDGET/FUNDING: Additional documents have been provided related to budget/funding.

STAFF RECOMMENDATION: Staff recommends for Council to approve FY20 Budget Transfers listed in Scenario 3 for each fund to accommodate potential significant budget impacts and allocate the transfers to a contingency line item. Staff will continue to review revenues/expenses regularly and report back to Council.

Work Session

FY20 Budget Scenarios
For Potential Shortfalls

		Scenario 1	Scenario 2	Scenario 3
	Meals/Lodging Tax Collection	0%	15%	30%
	Utility Bad Debt/Revenue Shortfall	18%	12%	6%
Estimated $ Value Over/Under Budget	General/Streets/Special Funds	$ (881,791.40)	$ (805,575.74)	$ (729,360.08)
	Electric Fund	$ (532,949.00)	$ (149,853.00)	$ 233,243.00
	Water Fund	$ (838,436.00)	$ (737,151.00)	$ (635,866.00)
	Sewer Fund	$ (1,087,107.80)	$ (965,959.20)	$ (844,810.60)
	Refuse Fund	$ (67,456.10)	$ (47,037.40)	$ (26,618.70)
	TOTAL	**$ (3,407,740.30)**	**$ (2,705,576.34)**	**$ (2,003,412.38)**

GENERAL, STREETS, & SPECIAL FUNDS

			0% Collected Meals/Lodging Tax Until 6/30/20 Scenario 1	15% Collected Meals/Lodging Tax Until 6/30/20 Scenario 2	30% Collected Meals/Lodging Tax Until 6/30/20 Scenario 3
FY20 Potential Shortfalls		Meals Tax Until 6/30/20	$ (418,605.00)	$ (355,814.25)	$ (293,023.50)
		Lodging Tax Until 6/30/20	$ (89,499.40)	$ (76,074.49)	$ (62,649.58)
		Fines/Forefietures 0% Received Until 6/30/20	$ (155,920.00)	$ (155,920.00)	$ (155,920.00)
		Bank Stock Tax	$ (52,167.00)	$ (52,167.00)	$ (52,167.00)
		CC Fees G/F Portion	$ (15,600.00)	$ (15,600.00)	$ (15,600.00)
		Pavilion	$ (75,000.00)	$ (75,000.00)	$ (75,000.00)
		Estimated Corona Virus Expenses	$ (75,000.00)	$ (75,000.00)	$ (75,000.00)
		FY20 Potential Budget Shortfall	**$ (881,791.40)**	**$ (805,575.74)**	**$ (729,360.08)**
FY20 Items to Transfer to Contingency		Hiring Freeze, etc.	$ 20,494.00	$ 20,494.00	$ 20,494.00
	1000-3120301	Business License Revenue Exceeding Budget	$ 29,314.00	$ 29,314.00	$ 29,314.00
	1000-3120401	Franchise Tax Revenue Exceeding Budget	$ 44,087.00	$ 44,087.00	$ 44,087.00
	1101-45428	Town Council Incidental Expenses	$ 3,000.00	$ 3,000.00	$ 3,000.00
	1101-45504	Town Council Travel & Education	$ 2,959.19	$ 2,959.19	$ 2,959.19
	1102-41001	Clerk of Council Salaries (Vacant Position)	$ 13,548.00	$ 13,548.00	$ 13,548.00
	1102-42001	Clerk of Council FICA (Vacant Position)	$ 1,360.98	$ 1,360.98	$ 1,360.98
	1102-42002	Clerk of Council VRS (Vacant Position)	$ 3,517.99	$ 3,517.99	$ 3,517.99
	1102-42005	Clerk of Council Medical Insurance	$ 6,316.51	$ 6,316.51	$ 6,316.51
	1102-45203	Clerk of Council Telecommunications	$ 220.04	$ 220.04	$ 220.04
	1102-45401	Clerk of Council Office Supplies	$ 445.85	$ 445.85	$ 445.85
	1102-45504	Clerk of Council Travel & Education	$ 1,439.77	$ 1,439.77	$ 1,439.77
	1102-45801	Clerk of Council Dues & Memberships	$ 155.00	$ 155.00	$ 155.00
	1201-45504	Town Manager Travel & Education	$ 4,378.06	$ 4,378.06	$ 4,378.06
	1201-45801	Town Manager Dues & Memberships	$ 2,330.00	$ 2,330.00	$ 2,330.00
	1202-41003	Human Resources Part-Time Salaries (Unused)	$ 10,675.00	$ 10,675.00	$ 10,675.00
	1202-42001	Human Resources FICA	$ 701.65	$ 701.65	$ 701.65
	1202-43006	Human Resources Printing & Binding	$ 200.00	$ 200.00	$ 200.00
	1202-43099	Human Resources Pre-employment Drug Testing	$ 3,000.00	$ 3,000.00	$ 3,000.00
	1202-45412	Human Resources Furniture & Fixtures	$ 500.00	$ 500.00	$ 500.00
	1202-45504	Human Resources Travel & Education	$ 500.00	$ 500.00	$ 500.00
	1203-41001	Fleet Maintenance Salaries Regular (Vacant Position)	$ 8,817.45	$ 8,817.45	$ 8,817.45
	1203-42001	Fleet Maintenance FICA (Vacant Position)	$ 674.53	$ 674.53	$ 674.53
	1203-42002	Fleet Maintenance VRS (Vacant Position)	$ 1,146.27	$ 1,146.27	$ 1,146.27
	1203-42005	Fleet Maintenance Medical Insurance (Vacant Position)	$ 8,632.80	$ 8,632.80	$ 8,632.80
	1203-45203	Fleet Maintenance Telecommunications	$ 250.00	$ 250.00	$ 250.00
	1203-45408	Fleet Maintenance POL	$ 7,000.00	$ 7,000.00	$ 7,000.00
	1203-45410	Fleet Maintenance Uniforms	$ 3,000.00	$ 3,000.00	$ 3,000.00
	1203-45420	Fleet Maintenance Small Tools	$ 2,000.00	$ 2,000.00	$ 2,000.00
	1203-45427	Fleet Maintenance Repairs to Shop	$ 4,000.00	$ 4,000.00	$ 4,000.00
	1203-4504	Fleet Maintenance Travel & Education	$ 3,945.15	$ 3,945.15	$ 3,945.15
	1204-43039	Information Technology Web Page Maintenance	$ 5,000.00	$ 5,000.00	$ 5,000.00
	1204-43053	Information Technology Computer Licensing	$ 3,000.00	$ 3,000.00	$ 3,000.00
	1204-45412	Information Technology Furniture & Fixtures	$ 1,000.00	$ 1,000.00	$ 1,000.00
	1204-45412	Information Technology Communication Equipment	$ 5,000.00	$ 5,000.00	$ 5,000.00
	1205-41001	Tourism Salaries (Vacant Position)	$ 18,571.00	$ 18,571.00	$ 18,571.00
	1205-41002	Tourism Overtime	$ 2,912.68	$ 2,912.68	$ 2,912.68
	1205-42001	Tourism FICA	$ 1,995.66	$ 1,995.66	$ 1,995.66
	1205-42002	Tourism VRS	$ 3,521.00	$ 3,521.00	$ 3,521.00
	1205-43006	Tourism Printing & Binding	$ 1,963.85	$ 1,963.85	$ 1,963.85
	1205-43007	Tourism Advertising	$ 2,756.00	$ 2,756.00	$ 2,756.00
	1205-43079	Tourism Coop Advertising	$ 2,050.00	$ 2,050.00	$ 2,050.00
	1205-45412	Tourism Furniture & Fixtures	$ 3,164.73	$ 3,164.73	$ 3,164.73
	1205-45414	Tourism Materials for Resale	$ 6,560.25	$ 6,560.25	$ 6,560.25
	1205-45504	Tourism Travel & Education	$ 1,498.13	$ 1,498.13	$ 1,498.13
	1205-47012	Tourism Bus System	$ 975.00	$ 975.00	$ 975.00
	1206-43002	Community Development Professional Services	$ 8,518.31	$ 8,518.31	$ 8,518.31
	1206-43006	Community Development Printing & Binding	$ 766.87	$ 766.87	$ 766.87
	1206-43007	Community Development Advertising	$ 529.80	$ 529.80	$ 529.80

FY20 Items to Transfer to Contingency	1206-45201	Community Development Postal Services	$ 200.00	$ 200.00	$ 200.00
	1206-45203	Community Development Telecommunications	$ 839.24	$ 839.24	$ 839.24
	1206-45203	Community Development Office Supplies	$ 152.21	$ 152.21	$ 152.21
	1206-45411	Community Development Books & Subscriptions	$ 500.00	$ 500.00	$ 500.00
	1206-45412	Community Development Furniture & Fixtures	$ 500.00	$ 500.00	$ 500.00
	1206-45447	Community Development Special Events	$ 2,500.00	$ 2,500.00	$ 2,500.00
	1206-45504	Community Development Travel & Education	$ 1,696.49	$ 1,696.49	$ 1,696.49
	1206-45801	Community Development Dues & Memberships	$ 1,350.00	$ 1,350.00	$ 1,350.00
	1214-41001	Finance Administration Salaries	$ 3,186.80	$ 3,186.80	$ 3,186.80
	1214-42002	Finance Administration FICA	$ 857.85	$ 857.85	$ 857.85
	1214-42002	Finance Administration VRS	$ 1,707.70	$ 1,707.70	$ 1,707.70
	1214-45504	Finance Administration Travel & Education	$ 800.00	$ 800.00	$ 800.00
	1215-41001	Finance Customer Service Salaries	$ 8,194.95	$ 8,194.95	$ 8,194.95
	1215-42001	Finance Customer Service FICA	$ 1,897.65	$ 1,897.65	$ 1,897.65
	1215-42002	Finance Customer Service VRS	$ 3,375.60	$ 3,375.60	$ 3,375.60
	1215-42005	Finance Customer Service Medical Insurance	$ 6,415.50	$ 6,415.50	$ 6,415.50
	1222-41001	Purchasing Salaries	$ 2,107.00	$ 2,107.00	$ 2,107.00
	1222-42001	Purchasing FICA	$ 648.40	$ 648.40	$ 648.40
	1222-42002	Purchasing VRS	$ 780.25	$ 780.25	$ 780.25
	1222-45504	Purchasing Dept Travel & Education	$ 860.50	$ 860.50	$ 860.50
	1225-41001	Town Engineer Salaries	$ 10,980.78	$ 10,980.78	$ 10,980.78
	1225-42001	Town Engineer FICA	$ 1,026.21	$ 1,026.21	$ 1,026.21
	1225-42002	Town Engineer VRS	$ 5,957.65	$ 5,957.65	$ 5,957.65
	1225-42005	Town Engineer Medical Insurance	$ 2,261.00	$ 2,261.00	$ 2,261.00
	1225-43006	Town Engineer Printing & Binding	$ 250.00	$ 250.00	$ 250.00
	1225-43023	Town Engineer Safety Program	$ 200.00	$ 200.00	$ 200.00
	1225-45201	Town Engineer Postal Services	$ 99.50	$ 99.50	$ 99.50
	1225-45203	Town Engineer Telecommunications	$ 600.00	$ 600.00	$ 600.00
	1225-45401	Town Engineer Office Supplies	$ 181.58	$ 181.58	$ 181.58
	1225-45402	Town Engineer Auto Maintenance	$ 457.37	$ 457.37	$ 457.37
	1225-45408	Town Engineer POL	$ 231.40	$ 231.40	$ 231.40
	1225-45410	Town Engineer Uniforms	$ 250.00	$ 250.00	$ 250.00
	1225-45411	Town Engineer Books & Subscriptions	$ 278.00	$ 278.00	$ 278.00
	1225-45412	Town Engineer Furniture & Fixtures	$ 245.49	$ 245.49	$ 245.49
	1225-45420	Town Engineer Small Tools	$ 200.00	$ 200.00	$ 200.00
	1225-45504	Town Engineer Travel & Education	$ 1,701.48	$ 1,701.48	$ 1,701.48
	1225-45801	Town Engineer Dues & Memberships	$ 220.00	$ 220.00	$ 220.00
	2201-45411	Town Attorney Books & Subscriptions	$ 1,500.00	$ 1,500.00	$ 1,500.00
	2201-45504	Town Attorney Travel & Education	$ 1,000.00	$ 1,000.00	$ 1,000.00
	3101-45203	Police Administration Telecommunication	$ 1,100.00	$ 1,100.00	$ 1,100.00
	3102-41003	Police Patrol Partime Salaries (Community Resource Officer)	$ 24,228.47	$ 24,228.47	$ 24,228.47
	3102-41002	Police Patrol Overtime	$ 60,000.00	$ 60,000.00	$ 60,000.00
	3102-42001	Police Patrol FICA	$ 4,590.00	$ 4,590.00	$ 4,590.00
	3102-42019	Police Patrol Line of Duty	$ 5,180.74	$ 5,180.74	$ 5,180.74
	3102-43002	Police Patrol Professional Services	$ 1,800.00	$ 1,800.00	$ 1,800.00
	3102-41002	Police Investigations Overtime	$ 15,000.00	$ 15,000.00	$ 15,000.00
	3102-42001	Police Investigations FICA	$ 1,147.50	$ 1,147.50	$ 1,147.50
	3102-45203	Police Investigations Telecommunications	$ 1,950.00	$ 1,950.00	$ 1,950.00
	3102-45408	Police Investigations POL	$ 2,000.00	$ 2,000.00	$ 2,000.00
	3102-45411	Police Investigations Books & Subscriptions	$ 150.00	$ 150.00	$ 150.00
	3102-45413	Police Invesigations Other Operating Supplies	$ 750.00	$ 750.00	$ 750.00
	3102-45415	Police Investigations Special Investigations	$ 1,600.00	$ 1,600.00	$ 1,600.00
	3102-45504	Police Investigations Travel & Education	$ 4,000.00	$ 4,000.00	$ 4,000.00
	3104-41002	Police Services Overtime	$ 6,000.00	$ 6,000.00	$ 6,000.00
	3104-42001	Police Services FICA	$ 460.00	$ 460.00	$ 460.00
	3104-42002	Police Services VRS	$ 780.00	$ 780.00	$ 780.00
	3104-42005	Police Services Medical Insurance	$ 8,350.00	$ 8,350.00	$ 8,350.00
	3107-42005	Police Task Force Medical Insurance	$ 12,229.20	$ 12,229.20	$ 12,229.20
	3107-45203	Police Task Force Telecommunications	$ 2,160.00	$ 2,160.00	$ 2,160.00
	3107-45409	Police Task Force Police Supplies	$ 500.00	$ 500.00	$ 500.00
	3107-45413	Police Task Force Other Operating Supplies	$ 2,400.00	$ 2,400.00	$ 2,400.00
	3107-45504	Police Task Force Travel & Education	$ 1,400.00	$ 1,400.00	$ 1,400.00
	3108-45408	Police Emergency Services POL	$ 1,000.00	$ 1,000.00	$ 1,000.00
	4305-41001	Horticulture Salaries (Vacant Position)	$ 20,569.05	$ 20,569.05	$ 20,569.05
	4305-42001	Horticulture FICA (Vacan Position)	$ 2,286.66	$ 2,286.66	$ 2,286.66

	Account	Description			
FY20 Items to Transfer to Contingency	4305-42002	Horticulture VRS (Vacant Position)	$ 4,035.25	$ 4,035.25	$ 4,035.25
	4305-47001	Horticulture Machinery & Equipment	$ 8,227.30	$ 8,227.30	$ 8,227.30
	4305-47005	Horticulture Motor Vehicles	$ 4,941.48	$ 4,941.48	$ 4,941.48
	9203-42009	Benefits & Insurance Unemployment Insurance	$ 5,000.00	$ 5,000.00	$ 5,000.00
	9203-42011	Benefits & Insurance Workmans Compensation	$ 90,000.00	$ 90,000.00	$ 90,000.00
	9203-45311	Benefits & Insurance Damage Claims	$ 1,000.00	$ 1,000.00	$ 1,000.00
	4102-45402	Highway Maintenance Auto Maintenance	$ 20,000.00	$ 20,000.00	$ 20,000.00
	4102-45408	Highway Maintenance POL	$ 5,000.00	$ 5,000.00	$ 5,000.00
	4107-43023	Construction/Inspections Safety Program	$ 2,000.00	$ 2,000.00	$ 2,000.00
	4107-43028	Construction/Inspections Survey	$ 5,500.00	$ 5,500.00	$ 5,500.00
	4107-45402	Construction/Inspections Auto Maintenance	$ 1,500.00	$ 1,500.00	$ 1,500.00
	4107-45405	Construction/Inspections Janitorial	$ 175.00	$ 175.00	$ 175.00
	4107-45407	Construction/Inspections Repair & Maintenance Supplies	$ 400.00	$ 400.00	$ 400.00
	4107-45408	Construction/Inspections POL	$ 2,200.00	$ 2,200.00	$ 2,200.00
	4107-45410	Construction/Inspections Uniforms	$ 1,000.00	$ 1,000.00	$ 1,000.00
	4107-45411	Construction/Inspections Books & Subscriptions	$ 200.00	$ 200.00	$ 200.00
	4107-45412	Construction/Inspections Furniture & Fixtures	$ 200.00	$ 200.00	$ 200.00
	4107-45413	Construction/Inspections Other Operating Supplies	$ 2,000.00	$ 2,000.00	$ 2,000.00
	4107-45420	Construction/Inspections Small Tools	$ 1,000.00	$ 1,000.00	$ 1,000.00
	4107-45504	Construction/Inspections Travel & Education	$ 1,500.00	$ 1,500.00	$ 1,500.00
	4107-45801	Construction/Inspections Dues & Memberships	$ 2,300.00	$ 2,300.00	$ 2,300.00
	4500-45408	Highway Maintenance POL	$ 10,000.00	$ 10,000.00	$ 10,000.00
	4500-45478	Highway Maintneance Snow Removal	$ 54,199.73	$ 54,199.73	$ 54,199.73
		TOTAL LINE ITEMS TO TRANSFER TO CONTINGENCY	**$ 728,613.50**	**$ 728,613.50**	**$ 728,613.50**
Purchase Orders to Close & Transfer to Contingency	**PO#**	**Description**	**PO BALANCE**	**PO BALANCE**	**PO BALANCE**
	28237	COMMUNITY DEVELOPMENT FUNDS SET ASIDE BY COUNCIL	$ 19,446.96	$ 19,446.96	$ 19,446.96
	29053	IT STAFF - SECURITY TRAINING	$ 1,800.00	$ 1,800.00	$ 1,800.00
	29740	MOBILE PHONE UPGRADES	$ 2,587.67	$ 2,587.67	$ 2,587.67
	29879	VITA PERSONAL COMPUTER DEVICES	$ 1,274.94	$ 1,274.94	$ 1,274.94
	29748	ADDITIONAL FUNDS SET ASIDE FOR EDA CASE	$ 63,139.00	$ 51,852.67	
		Total PO's to Close	**$ 88,248.57**	**$ 76,962.24**	**$ 25,109.57**
Potential Projects to Delay	**PO#**	**Description**	**BALANCE**		
		PAVILION	$ 75,000.00		
		TOTAL PROJECTS TO CLOSE	**$ 75,000.00**	**$ -**	**$ -**
		OVERAGE AFTER TRANSFERS	**$ 10,070.67**	**$ -**	**$ 24,362.99**

OPEN PURCHASE ORDERS FOR GENERAL/STREET/SPECIAL FUND

PO#	Description	BALANCE	Fund
28237	COMMUNITY DEVELOPMENT FUNDS SET ASIDE BY COUNCIL	$ 19,446.96	General
29053	IT STAFF - SECURITY TRAINING	$ 1,800.00	General
29740	MOBILE PHONE UPGRADES	$ 2,587.67	General
29879	VITA PERSONAL COMPUTER DEVICES	$ 1,274.94	General
29748	ADDITIONAL FUNDS SET ASIDE FOR EDA CASE	$ 63,139.00	General
27543	UTILITY BILLING SOFTWARE UPDATE FOR ELECTRIC AMI - PROGRAM	$ 83,462.94	General - Under Contract
29055	ARCHITECTURAL SERVICES FOR VEHICLE/EQUIPMENT MAINTENANCE BUILD	$ 63,068.90	General - $27,450 Under Contract
29397	POLICE DEPT USER LICENSE FEES	$ 5,532.00	General - Pening Payment
29475	PURCHASE 3 NEW POLICE VEHICLES	$ 119,492.32	General - Delivered Pending Payment
29868	PURCHASE 3 NEW POLICE VEHICLES	$ 115,659.06	General - Awaiting Delivery
29503	POLICE RADIOS SYSTEM	$ 74,927.15	General - Under Contract
29620	PROPERTY MAINTENANCE PROGRAM	$ 78,500.00	General
29679	IMPLEMENT E-SUMMONS PROGRAM	$ 9,875.75	General - Reserved per Code of Virginia
29707	MOWING SERVICES FOR LEACH RUN PARKWAY	$ 23,310.00	General - IFB Closed, Subject to Award
29736	ELECTRONIC TIME KEEPING SOFTWARE	$ 25,000.00	General
29738	VMWARE FILE SERVER UPGRADE	$ 10,000.00	General
29741	HR MODULES FOR EMPLOYEE EVALUATIONS & ON-BOARDING	$ 12,634.00	General
29743	GIS SERVER UPGRADE PROJECT	$ 5,520.00	General
29854	DONATION FOR CIVIL WAR TRAIL APPROVED BY COUNCIL OCT 28 2019	$ 250.00	General
29880	AUDITING SERVICES FOR EDA CASE	$ 27,942.00	General - Under Contract

29881	LEGAL SERVICES FOR EDA CASE	$	100,000.00	General - Under Contract
29926	HARDWARE FOR BROADCAST COMMUNICATIONS	$	51,426.00	General - Under Contract
29946	EXECUTIVE SEARCH FIRM TOWN MANAGER	$	24,500.00	General - Under Contract
29950	INSURANCE CONSULTANT	$	42,500.00	General - Under Contract
28341	FUNDS FOR POLICE DEPT CONSTRUCTION/DEBT SERVICE	$	497,540.54	Special
29306	CDBG TOWN FUNDS ALLOCATED	$	111,609.07	Special
29379	W MAIN EXTENSION	$	148,904.35	General - Under Contract Under Contract
29470	FUNDS FROM CDBG GRANT FOR SIGNAGE	$	115,361.09	Special - CDBG Revenue Offset
29474	FUNDS FROM CDBG GRANT FOR FAÇADE IMPROVEMENT	$	311,141.66	Special - CDBG Revenue Offset
29500	FUND FROM CDBG GRANT FOR PUBLIC IMPROVEMENTS	$	125,715.00	Special - CDBG Revenue Offset
29659	FUND FROM CDBG GRANT FOR REBRANDING	$	15,000.00	Special - CDBG Revenue Offset
29661	FUND FROM CDBG GRANT FOR ADMIN EXPENSE	$	49,050.00	Special - CDBG Revenue Offset
29936	FUNDS TO BE USED IN FUTURE FOR HAPPY CREEK LAND ACQUSITION	$	40,000.00	Special
29162	LEACH RUN PARKWAY	$	106,444.18	Streets - MOU Warren County
29680	YEAR 1 OF 2 FOR PURCHASE OF SINGLE AXLE DUMP TRUCK	$	71,000.00	Streets
29711	HAPPY CREEK PHASE 2 PRELIMINARY ENGINEERING REPORT	$	81,900.00	Streets - Under Contract
29713	REPLACE ASPHALT ROLLER (YEAR 1 OF 5)	$	30,000.00	Streets
29887	2,370 LINEAR FEET CURB & GUTTER STEELE, SCOTT, & HIGHVIEW ST	$	148,954.50	Streets - Under Contract
29953	STONEWALL BRIDGE EPOXY	$	40,000.00	Streets
29954	COMMERCE/6TH STREET TURN LANE	$	18,500.00	Streets
29956	PROSPECT BRIDGE REPAIRS	$	210,000.00	Streets
29952	FUTURE FUNDING FOR SHENANDOAH AVE STREET LIGHTS	$	265,000.00	Streets
	TOTAL OPEN PURCHASE ORDERS	**$**	**3,347,969.08**	

ELECTRIC FUND

			18% Decrease Until 6/30/20 Scenario 1	12% Decrease Until 6/30/20 Scenario 2	6% Decrease Until 6/30/20 Scenario 3
FY20 Potential Shortfalls		Estimate Bad Debt/Revenue Shortfall	$ (1,149,288.00)	$ (766,192.00)	$ (383,096.00)
		Remaining Penalty Revenue Uncollected	$ (70,275.00)	$ (70,275.00)	$ (70,275.00)
		Pole Attachment Revenue Shortfall	$ (62,042.00)	$ (62,042.00)	$ (62,042.00)
		Electric Sales Revenue Tracking Over Budget 3/31/20	$ 867,256.00	$ 867,256.00	$ 867,256.00
		Credit Card Fees	$ (27,600.00)	$ (27,600.00)	$ (27,600.00)
		Estimated Corona Virus Expenses	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
		Possible Consulting Projects	$ (81,000.00)	$ (81,000.00)	$ (81,000.00)
		FY20 Potential Budget Shortfall/Overage	**$ (532,949.00)**	**$ (149,853.00)**	**$ 233,243.00**
FY20 Budget Items to Transfer to Contingency	9401-45801	Electric Dues & Memberships	$ 36,968.00	$ 12,820.44	
	9401-43003	Electric Contract Elecrtric Maintenance	$ 30,710.23	$ 30,710.23	
	9401-43021	Electric Professional Services	$ 25,641.05	$ 25,641.05	
	9401-45412	Electric Furniture & Fixtures	$ 1,500.00	$ 1,500.00	
	9401-47001	Electric Machinery & Equipment	$ 14,699.20	$ 14,699.20	
	9401-47005	Electric Motor Vehicles	$ 3,728.00	$ 3,728.00	
		TOTAL LINE ITEMS TO TRANSFER TO CONTINGENCY	**$ 113,246.48**	**$ 89,098.92**	**$ -**
Purchase Orders to Close & Transfer to Contingency	**PO#**	**Description**	**PO BALANCE**	**PO BALANCE**	**PO BALANCE**
	28541	DC FAST CHARGE REPAIRS FOR GAZEBO VEHICLE CHARGER	$ 3,800.00	$ 3,800.00	$ 3,800.00
	29428	AUTOMATED METERING INFRACTURE ESTIMATED DEBT SERVICE	$ 207,000.00	$ 55,492.08	
	29901	INVENTORY PURCHASE ELECTRIC DEPT	$ 1,462.00	$ 1,462.00	$ 1,462.00
		Total PO's to Close	**$ 212,262.00**	**$ 60,754.08**	**$ 5,262.00**
		OVERAGE/SHORTAGE AFTER TRANSFERS	**$ (207,440.52)**	**$ 0.00**	**$ 238,505.00**

OPEN PURCHASE ORDERS FOR ELECTRIC FUND

PO#	Description	BALANCE	Notes
28541	DC FAST CHARGE REPAIRS FOR GAZEBO VEHICLE CHARGER	$ 3,800.00	
29428	AUTOMATED METERING INFRACTURE ESTIMATED DEBT SERVICE	$ 207,000.00	
29901	INVENTORY PURCHASE ELECTRIC DEPT	$ 1,462.00	
29242	KENDRICK LANE TRANSFORMERS (YEAR 2 OF 6)	$ 269,034.96	
29832	ELECTRIC DEPT TREE TRIMMING SERVICES	$ 54,901.78	UNDER CONTRACT
29885	HOLAN 805B AERIAL DEVICE BUCKET TRUCK	$ 269,177.00	WAITING ON DELIVERY
29934	INVENTORY PURCHASE ELECTRIC DEPT	$ 6,041.50	AWAITING DELIVERY
29937	POLE MOUNTED TRANSFORMERS	$ 14,940.00	AWAITING DELIVERY
29945	INVENTORY PURCHASE ELECTRIC DEPT	$ 7,387.04	AWAITING DELIVERY
29963	NEW METER READING HANDHELDS	$ 13,500.00	DELIVERED PENDING PAYMENT
	TOTAL OPEN PURCHASE ORDERS	**$ 847,244.28**	

WATER FUND

			18% Decrease Until 6/30/20 Scenario 1	12% Decrease Until 6/30/20 Scenario 2	6% Decrease Until 6/30/20 Scenario 3
FY20 Potential Shortfalls		Estimate Bad Debt/Revenue Shortfall	$ (303,855.00)	$ (202,570.00)	$ (101,285.00)
		Connection Fees until 6/30/20 (If No Connections Made)	$ (119,127.00)	$ (119,127.00)	$ (119,127.00)
		Revenue Shortfall as of 3/31/20	$ (298,254.00)	$ (298,254.00)	$ (298,254.00)
		Credit Card Fees	$ (7,200.00)	$ (7,200.00)	$ (7,200.00)
		Estimated Corona Virus Expenses	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
		Additional Funding For Filter Media	$ (100,000.00)	$ (100,000.00)	$ (100,000.00)
		FY20 Potential Budget Shortfall	**$ (838,436.00)**	**$ (737,151.00)**	**$ (635,866.00)**
FY20 Budget Items to Transfer to Contingency	9501-45504	Water Admin Travel & Education	$ 1,315.28	$ 1,315.28	$ 1,315.28
	9601-41001	WTP Salaries Hiring Freeze	$ 11,410.00	$ 11,410.00	$ 11,410.00
	9601-41001	WTP Salaries Remaining Salaries Vacant Positions	$ 31,133.29	$ 31,133.29	$ 31,133.29
	9601-42001	WTP FICA	$ 4,141.00	$ 4,141.00	$ 4,141.00
	9601-42002	WTP VRS	$ 20,476.00	$ 20,476.00	$ 20,476.00
	9601-42005	WTP Medical Insurance	$ 13,782.00	$ 13,782.00	$ 13,782.00
	9601-43006	WTP Printing & Binding	$ 500.00	$ 500.00	$ 500.00
	9601-43023	WTP Safety Program	$ 2,000.00	$ 2,000.00	$ 2,000.00
	9601-43077	WTP Lab Testing	$ 8,000.00	$ 8,000.00	$ 8,000.00
	9601-45102	WTP Heating Services	$ 4,172.00	$ 4,172.00	$ 4,172.00
	9601-45201	WTP Postal Services	$ 500.00	$ 500.00	$ 500.00
	9601-45402	WTP Auto Maintenance	$ 2,500.00	$ 2,500.00	$ 2,500.00
	9601-45405	WTP Janitorial Services	$ 1,000.00	$ 1,000.00	$ 1,000.00
	9601-45407	WTP Repair & Maintenance Supplies	$ 15,000.00	$ 15,000.00	$ 15,000.00
	9601-45408	WTP POL	$ 2,000.00	$ 2,000.00	$ 2,000.00
	9601-45410	WTP Uniforms	$ 1,800.00	$ 1,800.00	$ 1,800.00
	9601-45411	WTP Books & Subscriptions	$ 500.00	$ 500.00	$ 500.00
	9601-45412	WTP Furniture & Fixtures	$ 1,000.00	$ 1,000.00	$ 1,000.00
	9601-45413	WTP Other Operating Supplies	$ 17,000.00	$ 17,000.00	$ 17,000.00
	9601-45504	WTP Travel & Education	$ 2,432.00	$ 2,432.00	$ 2,432.00
	9601-45515	WTP Training & Licensing	$ 5,000.00	$ 5,000.00	$ 5,000.00
	9602-41001	Water Line Maintenance Salaries From Vacant Positions	$ 27,659.46	$ 27,659.46	$ 27,659.46
	9602-42001	Water Line Maintenance FICA From Vacant Positions	$ 2,115.95	$ 2,115.95	$ 2,115.95
	9602-42002	Water Line Maintenance VRS From Vacant Positions	$ 6,606.12	$ 6,606.12	$ 6,606.12
	9602-42002	Water Line Maintenance Medical Insurance From Vacant Pos	$ 3,389.89	$ 3,389.89	$ 3,389.89
	9602-45504	Water Line Maintenance Travel & Education	$ 5,654.63	$ 5,654.63	$ 5,654.63
	9602-47001	Water Line Maintenance Equipment (Trailer)	$ 5,000.00	$ 5,000.00	$ 5,000.00
	9602-47001	Water Line Maintenance Machinery (Valve Turning Machine)	$ 50,000.00	$ 50,000.00	$ 50,000.00
	9602-47513	Water Line Maintenance Water Line Upgrades	$ 65,000.00	$ 65,000.00	$ 65,000.00
	9602-47530	Water Line Maintenance Capital Inventory	$ 100,000.00	$ 100,000.00	$ 100,000.00
		TOTAL LINE ITEMS TO TRANSFER TO CONTINGENCY	**$ 411,087.62**	**$ 411,087.62**	**$ 411,087.62**
Purchase Orders to Close & Transfer to Contingency	**PO#**	**Description**	**PO BALANCE**	**PO BALANCE**	**PO BALANCE**
	29722	ELECTRIC GATE REPLACEMENT	$ 2,284.48	$ 2,284.48	$ 2,284.48
	29962	INVENTORY WATER LINE MAINTENANCE	$ 6,240.00	$ 6,240.00	$ 6,240.00
	29730	PRESSURE REDUCER VALVES	$ 8,500.00	$ 8,500.00	$ 8,500.00
	29731	CHOP SAW BLADES	$ 3,096.50	$ 3,096.50	$ 3,096.50
		Total PO's to Close	**$ 20,120.98**	**$ 20,120.98**	**$ 20,120.98**
Potential Projects to Delay	**PO#**	**Description**			
	29343	FUNDING SET ASIDE FOR REDUNDANT WATERLINE	$ 241,100.00	$ 241,100.00	$ 204,657.40
	28992	RADIO WATER METERS	$ 166,127.40	$ 64,842.40	
		TOTAL PROJECTS TO CLOSE	**$ 407,227.40**	**$ 305,942.40**	**$ 204,657.40**
		BALANCE AFTER TRANSFERS	**$ -**	**$ -**	**$ -**

OPEN PURCHASE ORDERS FOR WATER FUND

PO#	Description	BALANCE	Notes
29722	ELECTRIC GATE REPLACEMENT	$ 2,284.48	
29962	INVENTORY WATER LINE MAINTENANCE	$ 6,240.00	
29730	PRESSURE REDUCER VALVES	$ 8,500.00	
29731	CHOP SAW BLADES	$ 3,096.50	
29343	FUNDING SET ASIDE FOR REDUNDANT WATERLINE	$ 241,100.00	
28992	RADIO WATER METERS	$ 809,699.50	
27546	RESERVOIR REPAIRS & PIER REPLACEMENT	$ 25,000.00	IN PROCESS
28119	ENGINEERING FAIRGROUND ROAD WATER TANK REHABILITATION	$ 146,500.00	UNDER CONTRACT
28327	JAMESTOWN PUMP STATION PRELMINARY ENGINEERING REPORT	$ 20,000.00	
28559	REPLACEMENT CONTROL FOR THE GUARD HILL PUMP STATION	$ 11,240.00	
28871	FILTER MEDIA	$ 300,000.00	RFP IN PROCESS OF BEING WRITTEN
29346	WATER SEWER RATE ANALYSIS	$ 18,579.00	UNDER CONTRACT
29413	LEAK DETECTION SERVICE	$ 40,000.00	
29654	PROFESSIONAL SERVICES FOR VA WITHDRAW PERMIT & ASSESSMENT WATER INTAKE SCREENS	$ 114,190.08	
29818	WATERLINE UPGRADES STEELE, SCOTT, HIGHVIEW, & PARKVIEW	$ 422,140.00	UNDER CONTRACT
29844	DEZURICK PUMP CONTROL VALVE	$ 29,609.00	ON ORDER
29955	SECONDARY PAVING IN CONJUCTION WITH WATER UPGRADES	$ 70,000.00	UNDER CONTRACT
29963	NEW METER READING HANDHELDS	$ 13,500.00	DELIVERED PENDING PAYMENT
29985	FAIRGROUNDS ROAD WATER TANK REHABILITAITON	$ 787,700.00	UNDER CONTRACT
	TOTAL OPEN PURCHASE ORDERS	**$ 3,069,378.56**	

SEWER FUND

			18% Decrease Until 6/30/20 Scenario 1	12% Decrease Until 6/30/20 Scenario 2	6% Decrease Until 6/30/20 Scenario 3
FY20 Potential Shortfalls		Estimate Bad Debt/Revenue Shortfall	$ (363,445.80)	$ (242,297.20)	$ (121,148.60)
		Connection Fees until 6/30/20 (If No Connections Made)	$ (334,794.00)	$ (334,794.00)	$ (334,794.00)
		Revenue Shortfall as of 3/31/20	$ (370,468.00)	$ (370,468.00)	$ (370,468.00)
		Credit Card Fees	$ (8,400.00)	$ (8,400.00)	$ (8,400.00)
		Estimated Corona Virus Expenses	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)
		FY20 Potential Budget Shortfall	**$ (1,087,107.80)**	**$ (965,959.20)**	**$ (844,810.60)**
FY20 Budget Items to Transfer to Contingency	9502-45504	Sewer Admin Travel & Education	$ 1,525.28	$ 1,525.28	$ 1,525.28
	9801-45407	WWTP Repair & Maintenance Supplies	$ 40,000.00	$ 40,000.00	$ 40,000.00
	9801-45408	WWTP POL	$ 3,000.00	$ 3,000.00	$ 3,000.00
	9801-45410	WWTP Uniforms	$ 5,000.00	$ 5,000.00	$ 5,000.00
	9801-45412	WWTP Furniture	$ 3,000.00	$ 3,000.00	$ 3,000.00
	9801-45413	WWTP Other Operating Supplies	$ 12,000.00	$ 12,000.00	$ 12,000.00
	9801-45504	WWTP Travel & Education	$ 4,177.27	$ 4,177.27	$ 4,177.27
	9801-47005	WWTP Motor Vehicles	$ 8,642.00	$ 8,642.00	$ 8,642.00
	9802-41001	Sewer Line Maintenance Salaries From Vacant Positions	$ 33,261.00	$ 27,659.46	$ 27,659.46
	9802-42001	Sewer Line Maintenance FICA From Vacant Positions	$ 2,115.95	$ 2,115.95	$ 2,115.95
	9802-42002	Sewer Line Maintenance VRS From Vacant Positions	$ 6,606.12	$ 6,606.12	$ 6,606.12
	9802-42002	Sewer Line Maintenance Medical Insurance Vacant Positions	$ 3,389.89	$ 3,389.89	$ 3,389.89
	9802-45407	Sewer Line Maintenance Repair & Maintenance Supplies	$ 20,000.00	$ 20,000.00	$ 20,000.00
	9802-45408	Sewer Line Maintenance POL	$ 3,000.00	$ 3,000.00	$ 3,000.00
	9802-45413	Sewer Line Maintenance Other Operating Supplies	$ 23,000.00	$ 23,000.00	$ 23,000.00
	9802-45420	Sewer Line Maintenance Small Tools	$ 2,000.00	$ 2,000.00	$ 2,000.00
	9802-45504	Sewer Line Maintenance Travel & Education	$ 6,500.00	$ 6,500.00	$ 6,500.00
	9802-47001	Sewer Line Maintenance Equpment (Trailer)	$ 5,000.00	$ 5,000.00	$ 5,000.00
	9802-47530	Sewer Line Maintenance Capital Inventory	$ 11,000.00	$ 11,000.00	$ 11,000.00
	9872-4005	Sewer Interest on Debt Services	$ 57,391.99	$ 57,391.99	$ 57,391.99
		Total Line Items Transfer To Contingency	**$ 249,084.22**	**$ 243,482.68**	**$ 243,482.68**
Purchase Orders to Close & Transfer to Contingenc y	**PO#**	**Description**	**PO BALANCE**	**PO BALANCE**	**PO BALANCE**
	29412	OFFICE FURNITURE	$ 8,300.00	$ 8,300.00	$ 8,300.00
	29731	CHOP SAW BLADES	$ 3,096.50	$ 3,096.50	$ 3,096.50
		Total PO's to Close	**$ 11,396.50**	**$ 11,396.50**	**$ 11,396.50**
		SHORTAGE AFTER TRANSFERS	**$ (826,627.08)**	**$ (711,080.02)**	**$ (589,931.42)**

OPEN PURCHASE ORDERS FOR SEWER FUND

PO#	Description	BALANCE	Notes
29412	OFFICE FURNITURE	$ 8,300.00	
29731	CHOP SAW BLADES	$ 3,096.50	
27930	FAN PRESS	$ 16,882.00	
28309	I & I ABATEMENT FUNDS NOT CONTRACTED	$ 90,375.62	
28666	I&I ENGINEERING SERVICE	$ 600,000.00	UNDER CONTRACT
28885	RIVERTON & CROOKED RUN PUMP STATION UPGRADES	$ 570,000.00	
29339	ROYAL PHOENIX NORTHERN SEWER PUMPING STATION	$ 186,551.69	UNDER CONTRACT
29346	WATER SEWER RATE ANALYSIS	$ 18,579.00	UNDER CONTRACT
29761	CIPP SEWER LINING	$ 1,074,945.99	UNDER CONTRACT
29863	IB7C30 OUTPUT SLEEVE AB2 FORM A-1B & IS7 BLANK DRIVE BUSHIN(	$ 2,345.00	AWAITING DELIVERY
29964	I & I ENGINEERING	$ 1,057,516.40	UNDER CONTRACT
29987	I&I MANHOLE REHABILITATION	$ 206,748.00	UNDER CONTRACT
29988	I&I OPEN CUT	$ 887,537.24	UNDER CONTRACT
29989	I&I MANHOLE FRAME & COVER REPLACEMENT	$ 300,000.00	UNDER CONTRACT
	TOTAL OPEN PURCHASE ORDERS	**$ 5,022,877.44**	

REFUSE FUND

			18% Decrease Until 6/30/20 Scenario 1	12% Decrease Until 6/30/20 Scenario 2	6% Decrease Until 6/30/20 Scenario 3
FY20 Potential Shortfalls		Estimate Bad Debt/Revenue Shortfall	$ (61,256.10)	$ (40,837.40)	$ (20,418.70)
		Credit Card Fee Expense	$ (1,200.00)	$ (1,200.00)	$ (1,200.00)
		Corona Virus Expenses	$ (5,000.00)	$ (5,000.00)	$ (5,000.00)
		FY20 Potential Budget Shortfall	**$ (67,456.10)**	**$ (47,037.40)**	**$ (26,618.70)**
FY20 Budget Items to Transfer to Contingency	4203-41001	Solid Waste Salaries Hiring Freeze	$ 10,007.00		
	4203-41001	Solid Waste Salaries Remaining for Vacant Positions	$ 70,373.05	$ 47,037.40	$ 26,618.70
	4203-42001	Solid Waste FICA Remaining Salaries Vacant Positions	$ 5,102.05		
	4203-42005	Solid Waste Medical Insurance Vacant Positions	$ 13,102.00		
	4203-43044	Solid Waste Disposal of Recyclables	$ 25,000.00		
	4203-45407	Solid Waste Repair & Maintenance Supplies	$ 5,000.00		
	4203-45410	Solid Waste Uniforms	$ 1,000.00		
	4203-45504	Solid Waste Travel & Education	$ 900.00		
		Total Line Items Transfer To Contingency	**$ 130,484.10**	**$ 47,037.40**	**$ 26,618.70**
		OVERAGE AFTER TRANSFERS	**$ 63,028.00**	**$ -**	**$ -**

OPEN PURCHASE ORDERS FOR SEWER FUND

PO#	Description	BALANCE
29655	FUNDING FOR FUTURE PURCHASE OF REPLACEMENT REFUSE TRUCK	$ 60,305.52
	TOTAL OPEN PURCHASE ORDERS	**$ 60,305.52**