

City of Emporia



FY 07-08 Adopted Operating Budgets **General Fund Utility Fund**

Samuel W. Adams, III, Mayor

Council Members:

<i>Nancy B. Squire, President of Council</i>	
<i>John R. White</i>	<i>Jim Saunders</i>
<i>F. Woodrow Harris</i>	<i>Carolyn S. Carey</i>
<i>Doris T. White</i>	<i>Ned Lankford</i>

Gerald D. Vincent, City Manager
Brian S. Thrower, Assistant City Manager

Public Hearing: June 5, 2007
Adoption: June 19, 2007

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CITY OF EMPORIA

June 19, 2007

TO: The Honorable Mayor and City Council
FROM: Gerald D. Vincent, City Manager
SUBJECT: Proposed Fiscal Year 2007-08 General/Utility Fund Budgets

It is a pleasure to present to you the Fiscal Year 2007-08 General and Utility Fund Budgets. Once again, the proposed budgets for FY07-08 have been a great challenge for City staff and City Council.

As City Council is aware, the City Administration restructured and refinanced debt service to provide a savings to alleviate the shortage in revenues. The restructured debt will alleviate the revenue shortage over three fiscal years ending in FY09.

The General Fund Budget initially began with an overall decrease from FY07 in the amount of -\$1,100,000 or -7.6%. However, in comparison to the initial proposed budget for FY07, the General Fund Budget began with a deficit of -\$2.6M. The City Administration is reaping the benefits regarding the restructuring of debt in FY06 and progress is being made.

Overall revenues increased less than 1%, less \$640,878 from the *Proceeds from Bond Issue* and *Appropriated Fund Balance*. *General Property Taxes (Real Estate, Personal Property & Public Service)* increased by 7.6%, *Other Local Taxes (Sales, Meals, Lodging, etc.)* increased by 8.5%, *Licenses and Permits* increased by 2.7%, and *Fees* 15.8%. On the expenditure side of the budget, departments requested a total budget of \$16,207,267 or a 7.6% increase from FY07.

The City Administration is proposing to increase *animal (dog) tags* from \$5 to \$10 and increase the *residential sanitation rate* from \$7.50 to \$10.50 per month. The proposed increases will generate approximately \$83,322 in additional revenue.

The City Administration is proposing to continue with the approved meals tax rate of 6.5% and the lodging tax at 8%, which was increased by City Council in 2006. The restructuring of the city's finances in FY06 show signs of progress; however, these rates should remain in effect for FY08 and FY09.

A majority of *Capital Projects* in all departments were either cut or held over in FY07. However, with signs of progress, the City Administration is proposing to continue with the South Main Street Enhancement Project, Comprehensive Plan Update, 301 North Main Street Sidewalk Project (w/Greenville County), and equipment and vehicles replacements. No new programs or new positions were considered; and the *Contributions* to external agencies increased by 15.5%.

The Greenville County Public Schools Budget for FY08 is \$43,341,113. In regards to the proposed increase, \$20,669,706 is attributed to the local share; \$13,000,000 is attributed to the Wyatt Middle School Renovation Project; the remainder of \$7,669,706, \$773,977 is the proposed increase to the City and County governments. At this time, the City is proposing \$3,049,765, which is a 2% increase.

All sworn police officers, including the animal control officer will receive a revised and separate pay scale reclassification, which will increase salaries \$3,500 across the board. These increases range from 6% to 16%. The city dispatchers will receive a 10.4% increase across the board, as well. Therefore, with the exception of all sworn police officers, animal control officer and dispatchers, the proposed General Fund Budget is recommending a 4.5% increase for City employees, 2.5% Merit effective July 1st and COLA at 2.0% effective December 1st. The direct impact of the merit and COLA increases is \$79,886.

The overall proposed General Fund Budget is being recommended at \$15,107,905. The proposed expenditures have been reduced to reflect an overall increase of less than 1% from FY07 or an increase of \$56,309. The City Administration cut approximately \$1,143,848 in expenditures. The overall General Fund Budget illustrates a balanced budget with no increase on the real estate tax rate.

The Utility Fund Budget indicates an overall decrease of -9.9% or -\$221,488, less the revenue from the *Proceeds from Financing and Appropriated Fund Balance*. The decrease in revenue is attributed to the loss of two industries in December 2006, one being a large water and sewer user (-\$144,000). In addition, the Utility Fund continues to increase with debt service, which is being proposed at 29% of the overall budget.

The initial requests from City Departments increased at 45.3% over last year's budget, but were reduced significantly based on the loss of revenue. The City Administration proposed and City Council approved on April 3, 2007, two (2) options regarding health care plans for employees. The renewal rate increase is less than 1% or \$4,872 overall; General Liability and Property Insurance increased by 13.6%, but changes were made to reduce the Utility Fund's responsibility to accurately reflect its true cost.

The Utility Fund Budget proposes to increase water and sewer rates by 13% or an increase of \$265,200 in new revenue; these rates are proposed to increase from \$9.83 per 2,000 gallons to \$11.11 (additional \$1.28) for water and \$13.51 per 2,000 gallons to \$15.27 (additional \$1.76) for sewer services. A 1% increase on the water rate equals an additional \$9,300 in revenue; a 1% increase on the sewer rate equals an additional \$11,100 in revenue.

With the approval of City Council, the City Administration is proposing the following:

- Transfer 100% of the Treasurer and Deputy Treasurer's salary to the General Fund, with the exception of the stipend;
- Reduce the percentage of General Liability Insurance with VML Insurance Programs from 39% to 25%, which accurately reflects the true cost;
- Restructure the General Liability Insurance premiums by increasing the deductibles to reduce the annual premium, as recommended by VML Insurance representatives;
- Indirect Costs (administrative costs) from the Utility Fund to the General Fund would not be applied in FY08;

The proposed increases in rates continue to remain competitive in comparison to localities of similar size to Emporia; however, the proposed rates are increasing to the higher end of the water and sewer rate structure within the Commonwealth.

No major capital projects are planned for next fiscal, with the exception of routine capital expenditures for equipment. The City Administration was successful in receiving a grant match from the Virginia Municipal League Insurance Programs in the amount of \$2,000 for the purchase of new equipment (trench box). In addition, a 2.5% merit increase (Effective July 1st) and 2.0% COLA (Effective December 1st) are being proposed for city employees. The direct impact of the merit and COLA increases is \$32,096.

The Utility Fund Budget is being proposed to City Council at \$2,582,350 or -9.9%, a decrease over FY07.

Recommendation

I recommend that City Council adopt the attached ordinance to adopt and appropriate the funds regarding the proposed General & Utility Fund Budgets for fiscal year 2007-08 and other ordinances, as presented.

Ordinance No. 06-48

An Ordinance To Adopt The 2007-2008 Operating Budget For The City of Emporia, Virginia And To Appropriate The Funds For The Same

BE IT ORDAINED by the Council of the City of Emporia, Virginia as follows:

Section 1. That the City Council hereby approves and adopts the document entitled "*City of Emporia, Operating Budget For Fiscal Year 2007-2008.*"

Section 2. In order to provide the requisite funds for said operating budget, the sum of \$17,690,255.00 is hereby appropriated to the following fund accounts for the fiscal year beginning July 1, 2007 and ending June 30, 2008

Fund	Amount
General Fund	\$15,107,905.00
Utility Fund	<u>2,582,350.00</u>
<i>Total</i>	\$17,690,255.00

Section 3. The City Manager is hereby authorized and directed to do all things necessary to implement said budget to include executing all purchase orders of any amounts and making all payments and disbursements consistent with the purpose and intent of this budget.

Section 4. The City Manager shall present to Council monthly a list of disbursements made for the previous month for Council's review and examination.

Section 5. The City Manager is hereby authorized to make the appropriate transfers among the various budgetary accounts within each fund.

Section 6. This ordinance shall be in effect on and after its adoption.

Adopted: June 19, 2007

Ordinance No. 06-49

An Ordinance Imposing And Levying Taxes Within The City of Emporia, Virginia Upon Real Property, Personal Property, And Machinery And Tools For Tax Year 2007

WHEREAS, it is necessary for the Council of the City of Emporia, Virginia to adopt the City's operating budget for Fiscal Year 2007-2008 and to establish the various tax levies pertaining to the same.

NOW THEREFORE BE IT ORDAINED by the Council of the City of Emporia as follows:

Section 1. That for the support and operations of the City government, the Council of the City of Emporia, Virginia hereby levies the following tax rates on all real property, all tangible personal property, and all machinery and tools for the tax year beginning January 1, 2007 and ending December 31, 2007 as follows:

A. Real Estate

Upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax levy of No Dollars and Eighty-three Cents (\$0.83) for every One Hundred Dollars (\$100.00) of assessed value, which shall be based upon 100% of the fair market value thereof.

B. Public Service Corporation

Upon all property of public service corporations not exempt from local taxation, there shall be a levy of No Dollars and Eighty-three Cents (\$0.83) for every One Hundred Dollars (\$100.00) of assessed value.

C. Tangible Personal Property

Upon all tangible personal property of every kind and description not exempt from local taxation, there shall be a tax levy of Five Dollars and No Cents (\$5.00) for every One Hundred Dollars (\$100.00) of assessed value.

D. Machinery and Tools

Upon all machinery and tools used or employed by any person, firm or corporation in any trade or business, not exempt from local taxation, there shall be a tax levy of Five Dollars and No Cents (\$5.00) for every One Hundred Dollars (\$100.00) of assessed value.

Section 2. This ordinance shall be in effect on and after its adoption.

Adopted: June 19, 2007

Ordinance No. 06-50

An Ordinance To Amend A Certain Section Of The Code Of Ordinances Of The City of Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of Emporia, Virginia that:

ARTICLE V. TAX ON PURCHASED MEALS

Sec. 70-218 be amended and re-enacted to read as follows:

Sec. 70-218 Levy.

There is hereby imposed and levied by the city on each person a tax at the rate of six and one-half percent on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. ~~The rate shall, unless changed, revert to five percent on July 1, 2007.~~

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-51

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of
Emporia, Virginia that:

ARTICLE VI. TRANSIENT LODGING ROOM RENTAL TAX

Sec. 70-258 be amended and re-enacted to read as follows:

Sec. 70-258 Levy and rate.

In addition to any other tax imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to eight percent of the total amount paid for room rental by or for any such transient to any hotel. ~~The rate shall, unless changed, revert to seven percent on July 1, 2007.~~

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-52

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of
Emporia, Virginia that:

ARTICLE 1. IN GENERAL

Sec. 42-8 be amended and re-enacted to read as follows:

Sec. 42-8 Charges for collection and disposal generally.

For providing or making available garbage and refuse collection and disposal service to all citizens, residences, and commercial establishments located within the corporate limits of the city, rates or fees shall be paid as are from time to time by resolution or ordinance set by city council.

The rates for providing garbage and refuse collection and disposal service shall be as follows:

(1) Residential service ~~\$7.50/month~~ \$10.50/month

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-53

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of Emporia,
Virginia that:

ARTICLE II. DOGS

Sec. 10-51 be amended and re-enacted to read as follows:

Sec. 10-51 Required; issuance; fee.

(a)It shall be unlawful for any person to keep a dog four months or older within the city limits unless such dog has a current city license. Such license shall be issued by the city treasurer. The fee therefor shall be ~~\$5.00~~ \$10.00. No license tax shall be levied on any dog that is trained and serves as a guide dog for a blind person, that is trained and serves as a hearing dog for a deaf or hearing impaired person, or that is trained and serves as a service dog for a mobility-impaired person.

(b)As used in this section, the term "hearing dog" means a dog trained to alert its owner by touch to sounds of danger and sounds to which the owner should respond. The term "service dog" means a dog trained to accompany its owner for the purpose of carrying items, retrieving objects, pulling a wheelchair or other such activities of service or support.

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-54

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of
Emporia, Virginia that:

DIVISION 3. RATES; CHARGES; BILLS

Sec. 78-91(1) through (3) and (5) be amended and re-enacted to read as follows:

Sec. 78-91. Schedule of rates—Designated; billing generally.

The rates for water and allied services supplied by the city shall be as follows:

(1)Minimum 2,000 gallons...	\$ 9.83	\$11.11
(2)Next 48,000/1,000.....	\$ 3.28	\$ 3.71
(3)Over 50,000/1,000.....	\$ 2.77	\$ 3.13

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-55

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of Emporia,
Virginia that:

DIVISION 2. TAPS; CONNECTIONS

Sec. 78-72 be amended and re-enacted to read as follows:

Sec. 78-72 Charges for taps.

Charges for water taps are as follows:

- (1) Water taps three-fourths of an inch, \$1,000.00.
- ~~(2) Water taps three fourths of an inch and a four inch sewer connection, in combination, \$1,500.00.~~

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-56

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of
Emporia, Virginia that:

ARTICLE 1. IN GENERAL

Sec. 72-261 (1) through (3) be amended and re-
enacted to read as follows:

Sec. 72-261. Schedule of rates – Designated; billing
generally.

The rates for sewage services supplied by the city
shall be based upon the amount of water metered to the
premises, as follows:

(1) Minimum 2,000 gallons....	\$13.51	\$15.27
(2) Next 48,000/1,000	\$4.50	\$ 5.09
(3) Over 50,000/1,000	\$3.86	\$ 4.36

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-57

An Ordinance To Amend A Certain Section
Of The Code Of Ordinances Of The City of
Emporia, Virginia

AN AMENDMENT

BE IT ENACTED by the City Council of the City of Emporia,
Virginia that:

DIVISION 2. BUILDINGS SEWERS AND CONNECTIONS

Sec. 78-188 be amended and re-enacted to read as follows:

Sec. 78-188 Sewer connection charges.

Authorized city employees will make all connections of building sewers
to the public sewer, after application and payment of the following:

(1) Four-inch sewer connection, \$1,000.00.

~~(2) Four inch sewer in combination with three quarter inch
water connection, \$1,500.00.~~

This ordinance shall become effective July 1, 2007.

Adopted: June 19, 2007

Ordinance No. 06-58

An Ordinance To Assess A Courtroom Security
Fee On Certain Individuals

WHEREAS, Chapter 377 of the Acts of Assembly – 2007
Session amends Section 53.1-120 of the Code of Virginia; and

WHEREAS, this act allows any county or city to adopt an
ordinance to assess a sum not in excess of ten dollars (\$10.00) as
part of the costs in each criminal or traffic case in its district or
circuit court in which the defendant is convicted of a violation of
any statute or ordinance; and

WHEREAS, said assessment shall be collected by the
clerk of the court in which the case is heard, remitted to the
treasurer of the appropriate county or city and held by such
treasurer to be appropriated by the governing body to the sheriff's
office. The assessment shall be used solely for the funding of
courthouse security personnel, and, if requested by the sheriff,
equipment and other personal property used in connection with
courthouse security; and

WHEREAS, this ordinance is declaratory of the Code
of Ordinances of the City of Emporia, Virginia existing on June
30, 2004, and is declaratory of the City Council's intention to
continue, as of that date, the imposition of a courtroom security
fee. Therefore, this ordinance shall be effective at a rate of five
dollars (\$5.00), as of July 1, 2004, and the collections of all
courtroom security fees from July 1, 2004 to the date of the
adoption of this ordinance are hereby ratified and approved; and

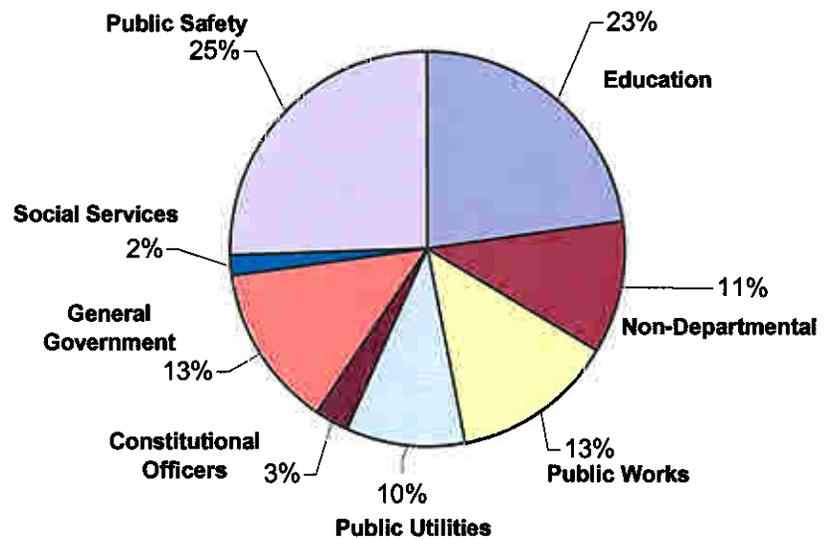
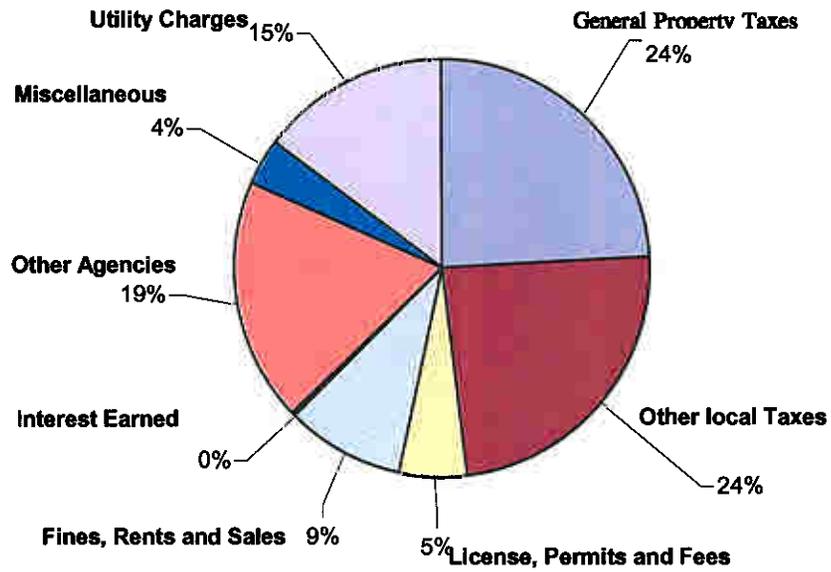
NOW THEREFORE BE IT ORDAINED by the Council of the
City of Emporia, Virginia that there is hereby assessed a fee of ten
dollars (\$10.00) as part of the cost in each criminal or traffic case
in its district or circuit court in which the defendant is convicted of
a violation of any statute or ordinance.

The assessment shall be collected by the clerk of the court in which the case is heard and remitted to the Treasurer of the City of Emporia, to be appropriated by the City Council to the Sheriff's Office for the funding of courthouse security personnel. The assessment hereby imposed shall be in addition to any other fees prescribed by law.

This ordinance shall be in effect on and after July 1, 2007.

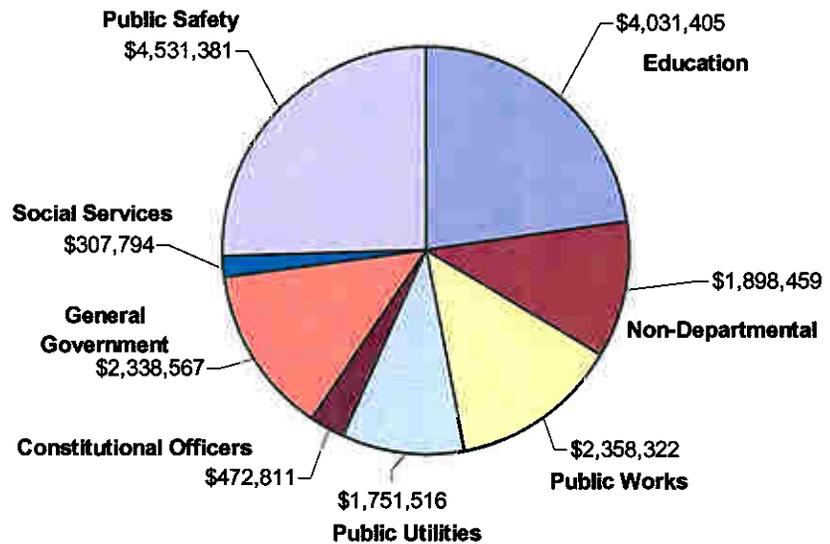
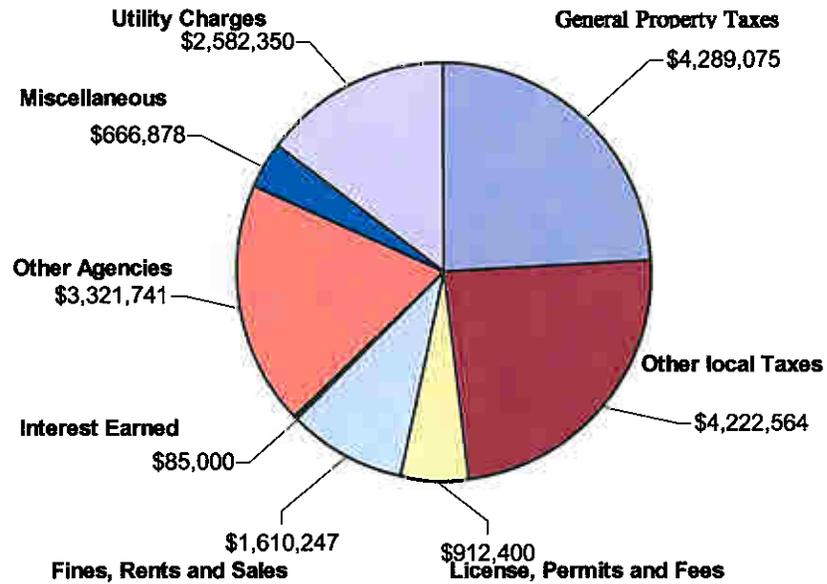
Adopted: June 19, 2007

Where the Money Comes From As A Percentage.....



Where the Money Goes As A Percentage.....

Where the Money Comes From As A Dollar.....



Where the Money Goes As A Dollar.....

GENERAL FUND REVENUE ESTIMATES									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
DESCRIPTION									
Local Revenues									
General Property Taxes									
Current Real Estate	2,505,922	2,472,799	2,625,529	2,600,000	2,906,900	2,906,900	2,906,900	10.7%	
Delinquent Real Estate	35,000	45,944	27,000	22,595	25,000	25,000	25,000	-7.4%	
Public Service	168,970	188,011	187,000	166,675	163,675	163,675	163,675	-12.5%	
Current Personal Property	1,137,000	991,249	1,085,000	1,001,200	1,131,500	1,131,500	1,131,500	4.3%	
Delinquent Personal Property	50,000	17,393	15,000	14,400	15,000	15,000	15,000	0.0%	
Interest	15,500	17,027	15,000	15,500	15,000	15,000	15,000	0.0%	
Penalties	40,000	30,582	32,000	34,000	32,000	32,000	32,000	0.0%	
<i>Total</i>	3,952,392	3,763,005	3,986,529	3,854,370	4,289,075	4,289,075	4,289,075	7.6%	
Other Local Taxes									
Sales Tax	1,332,245	1,244,362	1,215,000	1,488,946	1,557,564	1,557,564	1,557,564	28.2%	
Utility Tax	510,000	575,094	560,000	560,000	560,000	560,000	560,000	0.0%	
Bank Stock Tax	110,000	110,057	100,000	105,000	105,000	105,000	105,000	5.0%	
Meals Tax	1,095,000	1,025,479	1,430,000	1,350,000	1,350,000	1,350,000	1,350,000	-5.6%	
Lodging Tax	473,930	469,755	548,570	614,000	610,000	610,000	610,000	11.2%	
Recordation/Grantors	35,000	31,359	38,000	52,400	40,000	40,000	40,000	5.3%	
<i>Total</i>	3,556,175	3,456,106	3,891,570	4,170,346	4,222,564	4,222,564	4,222,564	8.5%	
Licenses and Permits									
Business Licenses	561,956	633,625	610,000	659,100	625,000	625,000	625,000	2.5%	
Motor Vehicle Licenses	82,000	82,139	82,000	82,000	82,000	82,000	82,000	0.0%	
Animal Tags	500	657	500	500	900	900	900	80.0%	Increase from \$5 to \$10
Planning and Zoning	12,500	4,617	4,400	4,800	4,500	4,500	4,500	2.3%	
Building Permits	36,000	33,465	25,000	36,000	30,000	30,000	30,000	20.0%	
Other Permits	2,700	1,416	1,700	1,000	1,000	1,000	1,000	-41.2%	
<i>Total</i>	695,656	755,919	723,600	783,400	743,400	743,400	743,400	2.7%	
Fees									
Franchise	44,000	40,276	35,000	39,000	39,000	39,000	39,000	11.4%	
E-911	105,000	124,776	111,000	158,800	130,000	130,000	130,000	17.1%	
<i>Total</i>	149,000	165,052	146,000	197,800	169,000	169,000	169,000	15.8%	

General Fund Revenue Estimates - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Fines and Forfeitures									
Law Library	5,000	5,165	5,200	5,200	5,300	5,300	5,300	1.9%	
Drug Forfeitures	10,000	1,500	10,000	1,500	10,000	10,000	10,000	0.0%	
Court Fines	979,075	917,233	975,000	975,000	975,000	975,000	975,000	0.0%	
Parking Fines	50	330	200	200	200	200	200	0.0%	
Total	994,125	924,228	990,400	981,900	990,500	990,500	990,500	0.0%	
Charges for Service									
Fire Protection	137,155	112,608	109,200	147,000	118,500	118,500	118,500	8.5%	
Waste Collection	419,940	261,751	410,000	406,900	489,772	489,772	489,772	19.5%	Increase from \$7.50 to \$10.50/month
Weed Cutting/Demolition	6,500	5,732	6,800	4,500	5,000	5,000	5,000	-26.5%	
Health Services Refund	1,000	977	975	975	975	975	975	0.0%	
Miscellaneous	3,500	17,309	3,500	3,500	3,500	3,500	3,500	0.0%	
Total	568,095	398,377	530,475	562,875	617,747	617,747	617,747	16.5%	
Use of Money and Property									
Interest Earned	100,000	89,944	81,095	70,000	85,000	85,000	85,000	4.8%	
Sale of Materials & Supplies	5,000	5,875	3,000	1,660	1,500	1,500	1,500	-50.0%	
Sale of Property & Land	5,000	2,500	5,000	500	500	500	500	-90.0%	
Total	110,000	98,319	89,095	72,160	87,000	87,000	87,000	-2.4%	
Miscellaneous Revenue									
Gifts and Donations	0	0	25	25	0	0	0	-100.0%	
Capital Credit Refund	200	0	200	99	100	100	100	-50.0%	
Courthouse Maintenance Fee	23,000	27,540	35,000	28,000	27,000	27,000	27,000	-22.9%	
Courthouse Security Fee	0	0	0	58,000	116,000	116,000	116,000	#DIV/0!	Increase fee from \$5 to \$10
Insurance Refunds	2,500	85,685	2,500	8,500	3,000	3,000	3,000	20.0%	
Miscellaneous	3,679	3,377	2,500	9,500	3,000	3,000	3,000	20.0%	
Recovered Cost - ERHA	30,000	30,000	0	0	0	0	0	#DIV/0!	
Recovered Cost - BC/BS - Retirees	7,495	15,606	9,240	5,605	5,700	5,700	5,700	-38.3%	
Recovered Cost - County	85,000	55,034	85,800	86,000	86,000	86,000	86,000	0.2%	
Recovered Cost - Tax Collection	25,000	24,297	26,000	22,400	23,000	23,000	23,000	-11.5%	
Recovered Cost - Utility Fund	145,962	140,968	155,250	77,625	0	0	0	-100.0%	
Recovered Cost - Vendors	1,000	2,237	1,000	3,000	1,000	1,000	1,000	0.0%	
Recycled Materials	6,000	6,965	7,000	14,000	9,000	9,000	9,000	28.6%	
DHCD - Lowground Road Project	0	0	0	0	0	0	0	#DIV/0!	
TEA-21 Grant	0	0	250,000	100,000	150,000	150,000	150,000	-40.0%	South Main Street Project
Proceeds from Bond Issue	0	4,587,157	242,895	242,895	0	0	0	-100.0%	
Appropriated Fund Balance	1,045,616	0	397,983	397,983	243,078	243,078	243,078	-38.9%	Paving, bank building, TEA-21, Comp. Plan,
Total	1,375,452	4,978,866	1,215,393	1,053,632	666,878	666,878	666,878	-45.1%	& Hausman CD
Local Revenues Totals	11,400,895	14,539,872	11,573,062	11,676,483	11,786,164	11,786,164	11,786,164	1.8%	

General Fund Revenue Estimates - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
State Share - Local Offices									
Commissioner of the Revenue	65,590	66,688	66,000	69,690	74,673	74,673	74,673	13.1%	
Medical Examiner	0	0	0	0	0	0	0	#DIV/0!	
Registrar/Electoral Board	26,000	34,820	32,000	36,244	37,000	37,000	37,000	15.6%	
Sheriff	129,011	126,110	130,000	135,600	143,131	143,131	143,131	10.1%	
Treasurer	69,388	70,087	70,000	74,039	79,278	79,278	79,278	13.3%	
<i>Total</i>	289,989	297,705	298,000	315,573	334,082	334,082	334,082	12.1%	
Non-categorical State Aid									
ABC Profits	3,321	3,321	3,321	3,321	3,321	3,321	3,321	0.0%	
Motor Carriers Tax	9,100	8,961	9,000	8,577	8,500	8,500	8,500	-5.6%	
Mobile Home Titling Tax	0	0	0	841	800	800	800	#DIV/0!	
PPTRA	535,000	611,479	570,319	577,925	570,319	570,319	570,319	0.0%	
Recordation Tax	9,852	6,596	7,200	9,280	7,865	7,865	7,865	9.2%	
Wine Tax	3,481	3,481	3,481	3,481	3,481	3,481	3,481	0.0%	
<i>Total</i>	560,754	633,838	593,321	603,425	594,286	594,286	594,286	0.2%	
Categorical State Aid									
Arts Grant	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
Auto Rental Tax	2,000	812	1,600	500	500	500	500	-68.8%	
Sexual Assault Grant	29,208	35,985	33,608	36,052	33,608	33,608	33,608	0.0%	
Education (Sales Tax)	882,284	869,009	882,284	900,133	948,840	948,840	948,840	7.5%	
Emergency Services	142,806	73,091	22,643	22,643	20,572	20,572	20,572	-9.1%	
Litter Control	6,568	6,568	5,307	5,307	0	0	0	-100.0%	
Fire Programs	12,835	12,835	265,391	265,391	16,000	16,000	16,000	-94.0%	
House Bill 599	257,397	257,396	278,000	257,396	257,397	257,397	257,397	-7.4%	
Juvenile Justice	135,572	128,631	135,572	138,893	135,572	135,572	135,572	0.0%	
Miscellaneous Grants	62,700	19,390	13,785	13,872	0	0	0	-100.0%	
Police Equipment Grants	40,217	27,040	0	0	0	0	0	#DIV/0!	
Street Maintenance	819,795	1,026,431	819,795	858,933	858,933	858,933	858,933	4.8%	
Family Violence Prevention Program	68,720	74,120	68,720	68,720	63,221	63,221	63,221	-8.0%	
Victim Witness	55,508	52,115	55,508	53,901	53,730	53,730	53,730	-3.2%	
<i>Total</i>	2,520,610	2,588,423	2,587,213	2,626,741	2,393,373	2,393,373	2,393,373	-7.5%	
Intergovernmental Revenues Totals	3,371,353	3,519,966	3,478,534	3,545,739	3,321,741	3,321,741	3,321,741	-4.5%	
Grand Totals	14,772,248	18,059,838	15,051,596	15,222,222	15,107,905	15,107,905	15,107,905	0.4%	

General Fund Expenditure Summary									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Description									
City Council	145,703	141,247	144,186	143,876	168,161	165,261	165,261	14.6%	
City Manager	377,988	736,793	317,872	308,999	324,303	324,303	330,514	4.0%	
City Attorney	195,346	190,134	24,243	18,655	20,370	20,170	20,170	-16.8%	
Finance Department	112,278	111,793	118,122	117,755	119,944	119,944	119,944	1.5%	
Treasurer	146,283	145,520	149,203	149,060	193,847	195,747	195,747	31.2%	
Commissioner of Revenue	191,608	185,850	203,601	202,084	207,283	208,133	208,133	2.2%	
Assessor	36,350	34,173	37,955	37,298	42,369	41,769	41,769	10.0%	
Registrar	54,207	54,495	52,660	52,216	71,310	68,931	68,931	30.9%	
Human Resources Department	143,197	141,665	151,617	147,035	152,034	143,484	143,484	-5.4%	
Police Department	2,549,801	2,529,510	2,621,158	2,607,581	2,759,958	2,722,783	2,725,553	4.0%	
Fire Department	236,232	202,546	455,444	417,149	492,235	189,985	189,985	-58.3%	
Emergency Services	146,832	134,202	72,048	66,066	58,417	57,442	57,442	-20.3%	
Courts	1,509,328	1,513,441	1,519,101	1,531,799	1,658,869	1,353,569	1,353,569	-10.9%	
Sheriff	195,050	189,069	213,511	213,497	231,475	204,832	204,832	-4.1%	
Public Works	2,241,494	2,103,928	2,313,922	2,294,443	2,778,987	2,358,322	2,358,322	1.9%	
Inspections Department	163,296	154,383	161,210	156,495	161,913	155,763	158,794	-1.5%	
Health and Social Services	327,966	333,427	372,732	372,732	453,631	418,176	418,176	12.2%	
Schools	3,930,931	3,766,837	3,894,214	3,901,930	4,300,837	4,031,405	4,031,405	3.5%	
Library	85,979	85,979	88,128	88,128	110,449	92,535	92,535	5.0%	
Planning and Zoning	254,814	254,009	356,639	135,639	294,280	274,880	274,880	-22.9%	
Airport	78,719	69,119	61,287	61,287	81,571	71,971	71,971	17.4%	
Extension Service	18,219	9,631	20,735	19,360	21,962	21,962	21,962	5.9%	
Contributions	711,887	680,287	646,741	642,528	890,896	778,301	786,901	21.7%	
Non-Departmental	918,740	4,842,373	1,055,267	1,046,889	1,091,517	1,088,237	1,067,625	1.2%	
Total General Fund Expenditures	14,772,248	18,610,411	15,051,596	14,732,501	16,686,618	15,107,905	15,107,905	0.4%	

City Council

The City Council is the legislative and policy making body of the City government. It is vested with all the rights and powers specified by the State Constitution, State laws, and the Charter of the City of Emporia. City Council takes action by the adoption of ordinances, resolutions or motions. City Council is comprised of seven members who are elected respectively on a district basis for four-year terms with overlapping terms of office. The Mayor is elected at-large for a four-year term. These elections are held during even-numbered years, usually on the first Tuesday in November (Charter Change by the General Assembly in 2006-SB23).

The City Clerk is appointed by City Council and serves at their pleasure. The City Clerk’s duties include such functions as the preparation of the agenda; attendance of all City Council meetings; preparation of detail minutes of the meetings; maintains official City records and files; reconciles the general and utility fund checking accounts; and serves as Records Manager. Work is performed under the general supervision of the City Council and City Manager.

The City Council meets in the Council Chambers of the Municipal Building the first and third Tuesday of each month at 7:30 p.m.

City Council Members

- Mayor – Samuel W. Adams, III
- City Council Member – Carolyn S. Carey-District 1
- City Council Member John R. White-District 2
- City Council Member James C. Saunders-District 3
- City Council Member F. Woodrow Harris-District 4
- City Council Member Doris T. White-District 5
- President of City Council Nancy B. Squire-District 6
- City Council Member E.V. “Ned” Lankford, IV -District 7

City Clerk – Jean Whiting

The City Council budget reflects the budgetary needs of both City Council and the City Clerk.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
City Council	\$144,186	\$165,261	14.6%
Personnel:	Full-time	Part-time	Total
	1	8	9

City Council									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Mayor and Council	39,600	39,600	39,600	39,600	59,400	59,400	59,400	50.0%	Ordinance #04-21
City Clerk	31,178	28,813	27,891	27,891	30,451	30,451	30,451	9.2%	
Total	70,778	68,413	67,491	67,491	89,851	89,851	89,851	33.1%	
Fringe Benefits									
FICA	5,416	5,233	4,886	4,886	6,874	6,874	6,874	40.7%	
VRS and Life Insurance	3,042	3,042	4,573	4,572	5,043	5,043	5,043	10.3%	
Medical Insurance	15,147	15,147	12,016	12,016	11,698	11,698	11,698	-2.6%	
Unemployment Insurance	78	75	87	87	87	87	87	0.0%	
Worker's Compensation	0	(68)	93	93	125	125	125	34.4%	
Total	23,683	23,429	21,655	21,654	23,827	23,827	23,827	10.0%	
Contractual Services									
Professional Services	19,000	19,000	19,150	19,150	18,500	18,500	18,500	-3.4%	
Repairs and Maintenance	0	445	863	750	500	500	500	-42.1%	
Maintenance Service Contracts	0	0	1,365	1,365	1,365	1,365	1,365	0.0%	
Printing and Binding	5,400	5,146	3,031	3,031	3,000	3,000	3,000	-1.0%	
Advertising	2,932	2,620	2,031	2,000	2,000	1,500	1,500	-26.1%	
Total	27,332	27,211	26,440	26,296	25,365	24,865	24,865	-6.0%	
Communications									
Postage	525	498	350	350	250	250	250	-28.6%	
Messenger Services	0	0	0	0	50	50	50	#DIV/0!	
Telecommunications	7,218	7,044	6,018	6,018	8,218	8,218	8,218	36.8%	
Total	7,743	7,542	6,368	6,368	8,518	8,518	8,518	33.8%	
Materials and Supplies									
Office Supplies	2,500	2,480	2,890	2,890	2,500	2,000	2,000	-30.8%	
Books and Subscriptions	50	50	67	67	300	100	100	49.3%	
Other Operating Supplies	50	50	0	0	50	50	50	#DIV/0!	
Total	2,600	2,580	2,957	2,957	2,850	2,150	2,150	-27.3%	
Travel									
Mileage and Other Transportation Costs	750	693	600	600	600	600	600	0.0%	
Subsistence and Lodging	1,617	1,616	700	700	100	100	100	-85.7%	
Convention and Education	5,850	4,697	6,868	6,868	10,850	9,000	9,000	31.0%	
Total	8,217	7,006	8,168	8,168	11,550	9,700	9,700	18.8%	

City Council - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Miscellaneous									
Dues and Memberships	3,850	3,567	4,831	4,831	4,800	4,950	4,950	2.5%	
Miscellaneous	1,000	999	1,065	900	900	900	900	-15.5%	
Virginia Institute of Government	500	500	500	500	500	500	500	0.0%	
Total	5,350	5,066	6,396	6,231	6,200	6,350	6,350	-0.7%	
Capital/Equipment									
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	0	0	4,711	4,711	0	0	0	-100.0%	
Total	0	0	4,711	4,711	0	0	0	-100.0%	
Total City Council	145,703	141,247	144,186	143,876	168,161	165,261	165,261	14.6%	

City Administration City Manager

The City Manager is appointed by City Council and serves as the chief executive officer of the City. The City Manager is responsible for implementing the policies established by City Council and for the general administration of the City. The City Manager's duties include such functions as the preparation of the annual operating budget for submittal to City Council for its consideration and final approval; preparation of recommendations on programs, services and policies to City Council for its consideration; attendance and participation at all City Council meetings; appointments of directors of departments which are responsible to the City Manager; and the enforcement of all ordinances enacted by City Council. The Assistant City Manager works closely with the City Manager on high-level projects that impact the daily operations of the City.

This budget is comprised of a Secretary, an Executive Secretary, Assistant City Manager and the City Manager.

There are no significant increases in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
City Manager	\$317,872	330,514	4.0%
Personnel:	Full-time	Part-time	Total
	3.5	0	3.5*

* Secretary is split 50% City Administration and 50% Inspections Department

City Manager									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
City Manager	98,022	99,502	95,000	95,000	95,000	95,000	100,000	5.3%	
Assistant City Manager	55,650	56,200	62,560	55,480	58,723	58,723	58,723	-6.1%	
Executive Secretary	30,768	31,072	33,074	33,074	33,279	33,279	33,279	0.6%	
Secretary (50%)	12,627	12,752	13,242	13,242	13,324	13,324	13,324	0.6%	
Special Projects Coordinator	13,478	13,478	0	0	0	0	0	#DIV/0!	
Total	210,545	213,004	203,876	196,796	200,326	200,326	205,326	0.7%	
Fringe Benefits									
FICA	16,033	16,208	15,141	15,056	15,325	15,325	15,708	3.7%	
VRS and Life Insurance	54,726	414,068	34,947	34,947	33,174	33,174	34,002	-2.7%	
Medical Insurance	23,398	23,398	20,908	20,160	28,024	28,024	28,024	34.0%	
Unemployment Insurance	456	546	399	399	261	261	261	-34.6%	
Worker's Compensation	59	58	335	335	318	318	318	-5.1%	
Manager's Deferred Compensation	3,750	3,333	5,000	5,000	5,000	5,000	5,000	0.0%	
Total	98,422	457,611	76,730	75,897	82,102	82,102	83,313	8.6%	
Contractual Services									
Professional Services	7,600	7,600	0	0	0	0	0	#DIV/0!	
Repairs and Maintenance	300	417	100	100	500	500	500	400.0%	
Maintenance Service Contracts	4,900	4,504	6,085	6,085	5,100	5,100	5,100	-16.2%	
Printing and Binding	200	126	0	0	200	200	200	#DIV/0!	
Advertising	3,000	2,607	500	480	1,000	1,000	1,000	100.0%	
Total	16,000	15,254	6,685	6,665	6,800	6,800	6,800	1.7%	
Communications									
Postage	800	972	500	455	1,000	1,000	1,000	100.0%	
Messenger Services	500	523	500	500	600	600	600	20.0%	
Telecommunications	8,807	9,118	6,500	6,200	6,500	6,500	6,500	0.0%	
Web site hosting	350	300	300	300	300	300	300	0.0%	
Total	10,457	10,913	7,800	7,455	8,400	8,400	8,400	7.7%	
Materials and Supplies									
Office Supplies	6,000	4,235	4,114	4,000	4,100	4,100	4,100	-0.3%	
Vehicle and Power Equipment Supplies	1,200	1,130	1,390	1,200	1,500	1,500	1,500	7.9%	
Books and Subscriptions	200	112	191	100	350	350	350	83.2%	
Other Operating Supplies	0	0	0	0	200	200	200	#DIV/0!	
Total	7,400	5,477	5,695	5,300	6,150	6,150	6,150	8.0%	

City Manager - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Travel									
Mileage and Other Transportation Costs	975	974	17	17	100	100	100	488.2%	
Subsistence and Lodging	1,411	1,483	1,200	1,000	1,500	1,500	1,500	25.0%	
Convention and Education	3,153	2,246	5,700	5,700	6,000	6,000	6,000	5.3%	
Moving Expense	3,000	3,000	0	0	0	0	0	#DIV/0!	
<i>Total</i>	8,539	7,703	6,917	6,717	7,600	7,600	7,600	9.9%	
Miscellaneous									
Dues and Memberships	2,047	2,047	1,667	1,667	2,100	2,100	2,100	26.0%	
Miscellaneous	5,475	5,475	5,550	5,550	8,325	8,325	8,325	50.0%	
<i>Total</i>	7,522	7,522	7,217	7,217	10,425	10,425	10,425	44.5%	
Capital/Equipment									
Furniture and Fixtures	1,400	1,607	0	0	0	0	0	#DIV/0!	
Communications Equipment	0	0	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	14,770	14,770	0	0	0	0	0	#DIV/0!	
EDP Equipment	2,933	2,932	2,952	2,952	2,500	2,500	2,500	-15.3%	
<i>Total</i>	19,103	19,309	2,952	2,952	2,500	2,500	2,500	-15.3%	
Total City Manager	377,988	736,793	317,872	308,999	324,303	324,303	330,514	4.0%	

City Attorney

The City Attorney serves as the legal advisor to the City Council, the City Manager, and all City departments and commissions.

The City Attorney is responsible for providing legal advice and counsel to the City, drafting ordinances, resolutions, franchises, contracts, deeds, leases and other legal documents. He is also responsible for researching federal, state and local laws and their application to City issues and policies. He represents the City in court proceedings and negotiations requiring legal counsel.

There are no significant increases in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
City Attorney	\$24,243	\$20,170	-16.8%
Personnel:	Full-time	Part-time 1*	Total 1
*Legal Advisor on retainer			

City Attorney									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
City Attorney Retainer	6,552	6,552	6,552	6,552	7,000	7,000	7,000	6.8%	
<i>Total</i>	6,552	6,552	6,552	6,552	7,000	7,000	7,000	6.8%	
Contractual Services									
Professional Services	184,220	179,010	15,588	10,000	10,000	10,000	10,000	-35.8%	
<i>Total</i>	184,220	179,010	15,588	10,000	10,000	10,000	10,000	-35.8%	
Materials and Supplies									
Books and Subscriptions	2,108	2,107	0	0	1,500	1,500	1,500	#DIV/0!	
<i>Total</i>	2,108	2,107	0	0	1,500	1,500	1,500	#DIV/0!	
Travel									
Subsistence and Lodging	23	23	0	0	0	0	0	#DIV/0!	
Convention and Education	2,173	2,172	1,833	1,833	1,600	1,400	1,400	-23.6%	
<i>Total</i>	2,196	2,195	1,833	1,833	1,600	1,400	1,400	-23.6%	
Miscellaneous									
Dues and Memberships	270	270	270	270	270	270	270	0.0%	
<i>Total</i>	270	270	270	270	270	270	270	0.0%	
Capital/Equipment									
EDP Equipment	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Total City Attorney	195,346	190,134	24,243	18,655	20,370	20,170	20,170	-16.8%	

Finance Department

The Finance Department manages the financial affairs of the City of Emporia including the financial planning, budgeting, purchasing, accounting, and reporting of all financial transactions. This department is responsible for maintaining accounting and financial records for the City, meeting reporting requirements of state and federal agencies; preparing and executing vendor payments; preparing interim and annual financial reports; and providing financial and contractual administration on all City capital projects and grants.

The Finance Department is comprised of a Program Support Technician, Sr. and Finance Director.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Finance	\$118,122	\$119,944	1.5%
Personnel:	Full-time	Part-time	Total
	2	0	2

Finance Department									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Finance Director	50,416	50,999	52,873	52,855	53,201	53,201	53,201	0.6%	
Program Support Technician Senior	30,768	31,142	32,267	32,256	32,467	32,467	32,467	0.6%	
<i>Total</i>	81,184	82,141	85,140	85,111	85,668	85,668	85,668	0.6%	
Fringe Benefits									
FICA	6,211	6,284	6,514	6,511	6,554	6,554	6,554	0.6%	
VRS and Life Insurance	10,960	10,065	14,100	14,023	14,187	14,187	14,187	0.6%	
Medical Insurance	5,782	5,508	5,400	5,400	5,426	5,426	5,426	0.5%	
Unemployment Insurance	163	150	134	134	112	112	112	-16.4%	
Worker's Compensation	109	83	112	112	117	117	117	4.5%	
<i>Total</i>	23,225	22,070	26,260	26,180	26,396	26,396	26,396	0.5%	
Contractual Services									
Repairs and Maintenance	188	188	0	0	150	150	150	#DIV/0!	
Maintenance Service Contracts	0	0	1,365	1,300	1,365	1,365	1,365	0.0%	
<i>Total</i>	188	188	1,365	1,300	1,515	1,515	1,515	11.0%	
Communications									
Postage	1,398	1,370	1,378	1,350	1,400	1,400	1,400	1.6%	
Messenger Services	25	19	25	25	25	25	25	0.0%	
Telecommunications	425	369	400	345	375	375	375	-6.3%	
<i>Total</i>	1,848	1,758	1,803	1,720	1,800	1,800	1,800	-0.2%	
Materials and Supplies									
Office Supplies	2,450	2,398	2,500	2,400	2,500	2,500	2,500	0.0%	
Books and Subscriptions	128	128	80	80	50	50	50	-37.5%	
<i>Total</i>	2,578	2,526	2,580	2,480	2,550	2,550	2,550	-1.2%	
Travel									
Mileage and Other Transportation Costs	64	63	210	200	325	325	325	54.8%	
Subsistence and Lodging	0	0	0	0	0	0	0	#DIV/0!	
Convention and Education	667	524	574	574	1,000	1,000	1,000	74.2%	
<i>Total</i>	731	587	784	774	1,325	1,325	1,325	69.0%	
Miscellaneous									
Dues and Memberships	185	185	190	190	690	690	690	263.2%	
Miscellaneous	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	185	185	190	190	690	690	690	263.2%	

Finance Department - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	2,339	2,338	0	0	0	0	0	#DIV/0!	
<i>Total</i>	2,339	2,338	0	0	0	0	0	#DIV/0!	
Total Finance Department	112,278	111,793	118,122	117,755	119,944	119,944	119,944	1.5%	

City Treasurer

The City Treasurer's office collects, accounts for and maintains custody of all monies paid to the City, and it plays a key role in the disbursement of City funds. The City Treasurer also invests funds and manages cash flow.

The City Treasurer provides timely and accurate billing and collection of current and delinquent real estate and personal property taxes; sells dog licenses; collects parking fines, State income taxes, library fees and all other monies received by the City; records and accounts for receipts and expenditures of all monies; maintains secure custody of monies, securities, etc.; invest idle funds; and responds to citizens inquiries.

The City Treasurer's office is the billing component of the City's utility system; in this regard, the City Treasurer is responsible for the billing and collection of all utility fund revenues. He is also responsible for establishing new accounts and closing out old accounts.

The State Compensation Board sets the number of State funded positions for each Constitutional Officer's department. Additionally, the board determines the ratio of state funding for each position. The positions that receive partial funding by the State are generally not reflected in the City's pay and classification plan. Therefore, these positions are not on one of the City's pay ranges; consequently, they do not get considered for annual step increases.

This budget reflects a 4.0% Cost of Living Adjustment (C.O.L.A) for the constitutional officers as approved by the State Compensation Board on December 1, 2007.

There are no significant increases in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
City Treasurer	\$149,203	\$195,747*	31.2%
Personnel:	Full-time 3**	Part-time 0	Total 3
* Budget reflects full salary for Treasurer and Deputy Treasurer			
**Treasurer (75%), Deputy Treasurer (50%) and Billing Account Clerk			

City Treasurer									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Treasurer (100% less stipend)	50,039	50,558	51,884	51,875	63,391	63,391	63,391	22.2%	
Deputy Treasurer (100% less stipend)	22,001	22,242	22,949	22,930	39,548	39,548	39,548	72.3%	
Billing Clerk	23,284	23,514	23,615	23,595	23,751	23,751	23,751	0.6%	
<i>Total</i>	95,324	96,314	98,448	98,400	126,690	126,690	126,690	28.7%	
Fringe Benefits									
FICA	7,266	7,330	7,615	7,615	9,692	9,692	9,692	27.3%	
VRS and Life Insurance	11,834	10,791	14,613	14,609	20,980	20,980	20,980	43.6%	
Medical Insurance	11,934	11,934	11,759	11,759	16,278	16,278	16,278	38.4%	
Unemployment Insurance	189	218	48	48	130	130	130	170.8%	
Worker's Compensation	2,863	2,863	258	258	3,040	3,040	3,040	1078.3%	
<i>Total</i>	34,086	33,136	34,293	34,289	50,120	50,120	50,120	46.2%	
Contractual Services									
Repairs and Maintenance	400	376	500	500	500	400	400	-20.0%	
Maintenance Service Contracts	640	639	1,512	1,512	1,512	1,512	1,512	0.0%	
Printing and Binding	230	230	0	0	325	325	325	#DIV/0!	
Advertising	800	738	800	800	800	800	800	0.0%	
<i>Total</i>	2,070	1,983	2,812	2,812	3,137	3,037	3,037	8.0%	
Communications									
Postage	3,000	2,830	2,700	2,700	3,500	3,500	3,500	29.6%	
Telecommunications	2,450	2,370	3,900	3,900	2,000	5,200	5,200	33.3%	
<i>Total</i>	5,450	5,200	6,600	6,600	5,500	8,700	8,700	31.8%	
Insurance									
Surety Bonds	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Materials and Supplies									
Office Supplies	3,000	2,696	3,000	3,000	3,000	3,000	3,000	0.0%	
Merchandise for Resale	2,014	2,014	400	389	400	400	400	0.0%	
<i>Total</i>	5,014	4,710	3,400	3,389	3,400	3,400	3,400	0.0%	
Travel									
Mileage and Other Transportation Costs	150	142	150	150	150	150	150	0.0%	
Convention and Education	2,350	2,160	1,600	1,600	3,000	3,000	3,000	87.5%	
<i>Total</i>	2,500	2,302	1,750	1,750	3,150	3,150	3,150	80.0%	

<i>City Treasurer - Continued</i>									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Miscellaneous									
Dues and Memberships	220	360	400	400	400	400	400	0.0%	
Miscellaneous	619	617	300	220	250	250	250	-16.7%	
<i>Total</i>	839	977	700	620	650	650	650	-7.1%	
Capital/Equipment									
Communications Equipment	50	50	0	0	0	0	0	#DIV/0!	
EDP Equipment	950	848	1,200	1,200	1,200	0	0	-100.0%	
<i>Total</i>	1,000	898	1,200	1,200	1,200	0	0	-100.0%	
Total City Treasurer	146,283	145,520	149,203	149,060	193,847	195,747	195,747	31.2%	

Commissioner of Revenue

The Commissioner of Revenue assesses individual and business personal property items. The Commissioner prepares and prints the tax books and bills for personal and real property. The office assesses vehicles for property tax pro-ration, assesses machinery and tool taxes, issues business licenses, and administers special taxes such as meals and lodging taxes. The office is responsible for maintaining the City's personal property and real estate assessment books.

The Commissioner of Revenue's Office processes state income tax and estimated tax returns. The office prepares Public Service Corporation tax bills, enforces City business license codes, and assists individual taxpayers and business entities with tax and license inquiries, as well as income and estimated tax inquiries.

By assessing and maintaining real estate and personal property tax, the Commissioner of the Revenue's office generates a large portion of the revenue for the city.

This budget reflects a 5% salary increase for the Assessment Technician and a 4.0% Cost of Living Adjustment (C.O.L.A) for the constitutional officers as approved by the State Compensation Board on December 1, 2007.

There are no significant increases in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Commissioner of Revenue	\$203,601	\$208,133	2.2%
Personnel:	Full-time	Part-time	Total
	3*	1	4
*Commissioner of Revenue, Deputy, Clerk Position (P/T), & Clerk (75%)/Assessment Technician (25%)			

Commissioner of Revenue									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Commissioner of Revenue	63,544	64,173	66,096	66,090	67,013	67,013	67,013	1.4%	
Deputy Commissioner	33,398	33,728	35,321	35,315	35,457	35,457	35,457	0.4%	
Clerk (75%)	21,714	21,929	22,773	22,768	24,058	24,058	24,058	5.6%	5% salary increase approved
Part time	9,898	9,697	10,942	9,589	10,221	10,221	10,221	-6.6%	
<i>Total</i>	128,554	129,527	135,132	133,762	136,749	136,749	136,749	1.2%	
Fringe Benefits									
FICA	9,834	8,994	10,338	10,233	10,462	10,462	10,462	1.2%	
VRS and Life Insurance	16,019	14,657	19,582	19,540	20,954	20,954	20,954	7.0%	
Medical Insurance	16,811	16,810	16,982	16,982	17,078	17,078	17,078	0.6%	
Unemployment Insurance	238	151	152	152	179	179	179	17.8%	
Worker's Compensation	2,099	2,030	942	942	2,099	2,099	2,099	122.8%	
<i>Total</i>	45,001	42,642	47,996	47,849	50,772	50,772	50,772	5.8%	
Contractual Services									
Repairs and Maintenance	785	785	611	611	800	500	500	-18.2%	
Maintenance Service Contracts	566	566	1,262	1,262	1,262	1,262	1,262	0.0%	
Printing and Binding	350	341	350	350	350	350	350	0.0%	
Advertising	51	0	300	300	300	300	300	0.0%	
<i>Total</i>	1,752	1,692	2,523	2,523	2,712	2,412	2,412	-4.4%	
Communications									
Postage	2,800	2,470	2,800	2,800	2,800	2,800	2,800	0.0%	
Telecommunications	2,500	2,211	4,100	4,100	2,700	5,000	5,000	22.0%	
<i>Total</i>	5,300	4,681	6,900	6,900	5,500	7,800	7,800	13.0%	
Materials and Supplies									
Office Supplies	2,700	2,351	4,000	4,000	4,000	3,000	3,000	-25.0%	
Books and Subscriptions	250	75	300	300	300	150	150	-50.0%	
<i>Total</i>	2,950	2,426	4,300	4,300	4,300	3,150	3,150	-26.7%	
Travel									
Mileage and Other Transportation Costs	236	236	300	300	300	300	300	0.0%	
Convention and Education	3,500	3,240	3,500	3,500	3,500	3,500	3,500	0.0%	
<i>Total</i>	3,736	3,476	3,800	3,800	3,800	3,800	3,800	0.0%	
Miscellaneous									
Dues and Memberships	315	315	350	350	850	850	850	142.9%	
<i>Total</i>	315	315	350	350	850	850	850	142.9%	

Commissioner of Revenue - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Furniture and Fixtures	2,500	0	1,000	1,000	1,000	1,000	1,000	0.0%	
EDP Equipment	1,500	1,091	1,600	1,600	1,600	1,600	1,600	0.0%	
<i>Total</i>	4,000	1,091	2,600	2,600	2,600	2,600	2,600	0.0%	
Total Commissioner of Revenue	191,608	185,850	203,601	202,084	207,283	208,133	208,133	2.2%	

Assessor

The Assessor's Office is housed within the Commissioner of Revenue's Office, which performs accurate and equitable assessment functions to serve the public for taxation purposes. The Assessor's Office is comprised of an Assessment Technician and Professional Services (out-sourced) during reassessment years. This budget reflects the upcoming 2008 Reassessment, which began in January 2007.

There are no significant changes in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Assessor	\$37,955	\$41,769	10.0%
Personnel:	Full-time 1*	Part-time	Total 1

*Assessment Technician (25%)/Commissioner of Revenue Clerk (75%)

Assessor	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Assessment Technician (25%)	7,358	7,546	7,592	7,288	8,020	8,020	8,020	5.6%	5% salary increase approved
Board of Assessors	200	60	200	0	200	200	200	0.0%	
Total	7,558	7,606	7,792	7,288	8,220	8,220	8,220	5.5%	
Fringe Benefits									
FICA	554	485	565	558	614	614	614	8.7%	
VRS and Life Insurance	978	890	1,257	1,250	1,329	1,329	1,329	5.7%	
Medical Insurance	1,548	1,528	2,084	2,084	1,794	1,794	1,794	-13.9%	
Unemployment Insurance	15	19	11	11	11	11	11	0.0%	
Worker's Compensation	127	104	140	140	561	561	561	300.7%	
Total	3,222	3,026	4,057	4,043	4,309	4,309	4,309	6.2%	
Contractual Services									
Professional Services	18,140	18,140	20,000	20,000	20,000	20,000	20,000	0.0%	
Repairs and Maintenance	150	0	250	250	250	150	150	-40.0%	
Maintenance Service Contracts	2,100	2,100	2,000	2,200	2,200	2,200	2,200	10.0%	
Printing and Binding	0	0	0	0	500	500	500	#DIV/0!	
Advertising	700	560	225	0	1,000	750	750	233.3%	
Total	21,090	20,800	22,475	22,450	23,950	23,600	23,600	5.0%	
Communications									
Postage	900	813	50	0	1,000	900	900	1700.0%	
Telecommunications	300	311	250	250	250	300	300	20.0%	
Total	1,200	1,124	300	250	1,250	1,200	1,200	300.0%	
Materials and Supplies									
Office Supplies	1,155	1,121	500	500	1,000	1,000	1,000	100.0%	
Books and Subscriptions	0	0	0	0	1,000	1,000	1,000	#DIV/0!	
Total	1,155	1,121	500	500	2,000	2,000	2,000	300.0%	
Travel									
Mileage and Other Transportation Costs	100	0	100	100	100	100	100	0.0%	
Convention and Education	1,830	301	1,492	1,492	2,100	2,100	2,100	40.8%	
Total	1,930	301	1,592	1,592	2,200	2,200	2,200	38.2%	
Miscellaneous									
Dues and Memberships	195	195	240	240	240	240	240	0.0%	
Miscellaneous	0	0	0	0	200	0	0	#DIV/0!	
Total	195	195	240	240	440	240	240	0.0%	

Assessor - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	0	0	999	935	0	0	0	-100.0%	
<i>Total</i>	0	0	999	935	0	0	0	-100.0%	
Total Assessor	36,350	34,173	37,955	37,298	42,369	41,769	41,769	10.0%	

General Registrar and Electoral Board

The General Registrar is responsible for voter registration in accordance with the Code of Virginia and the administration of elections. The General Registrar's Office is comprised of a Registrar and a part-time Assistant Registrar. The Electoral Board's duties, in conjunction with the Registrar, are to man the polls, verify the ballots and certify the results. The City is divided into seven (7) voting districts with seven (7) polling places.

The proposed budget reflects \$10/poll worker pay increase for additional training and \$0.25/hour increase in salary for the part-time Assistant Registrar.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
General Registrar & Electoral Board	\$52,660	\$68,931	30.9%
Personnel:	Full-time	Part-time	Total
	1	29*	30
*Part-time Assistant Registrar and 28 Poll workers			

General Registrar									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Board	5,009	5,059	5,144	5,144	5,426	5,426	5,426	5.5%	
Poll Workers	5,935	5,935	2,975	2,975	10,425	10,425	10,425	250.4%	\$10.00/election pay increase approved for training
Registrar	29,758	30,046	31,455	31,455	33,985	32,606	32,606	3.7%	
Assistant Registrar	3,579	3,579	2,952	2,952	3,500	3,500	3,500	18.6%	\$.25/hr pay increase approved
<i>Total</i>	44,281	44,619	42,526	42,526	53,336	51,957	51,957	22.2%	
Fringe Benefits									
FICA	2,937	2,960	3,022	3,022	3,283	3,283	3,283	8.6%	
Unemployment Insurance	76	25	53	53	53	53	53	0.0%	
Worker's Compensation	634	634	46	(547)	48	48	48	4.3%	
<i>Total</i>	3,647	3,619	3,121	2,528	3,384	3,384	3,384	8.4%	
Contractual Services									
Repairs and Maintenance	3,216	3,215	4,351	4,500	750	750	750	-82.8%	
Maintenance Service Contracts	0	0	0	0	9,000	9,000	9,000	#DIV/0!	
Advertising	264	264	80	80	250	250	250	212.5%	
<i>Total</i>	3,480	3,479	4,431	4,580	10,000	10,000	10,000	125.7%	
Communications									
Postage	469	466	486	486	800	700	700	44.0%	
Telecommunications	300	283	300	300	300	300	300	0.0%	
<i>Total</i>	769	749	786	786	1,100	1,000	1,000	27.2%	
Materials and Supplies									
Office Supplies	1,633	1,632	1,148	1,148	2,400	1,500	1,500	30.7%	
<i>Total</i>	1,633	1,632	1,148	1,148	2,400	1,500	1,500	30.7%	
Travel									
Convention and Education	217	217	558	558	500	500	500	-10.4%	
<i>Total</i>	217	217	558	558	500	500	500	-10.4%	
Miscellaneous									
Dues and Memberships	90	90	90	90	90	90	90	0.0%	
<i>Total</i>	90	90	90	90	90	90	90	0.0%	
Capital/Equipment									
Furniture & Fixtures	90	90	0	0	500	500	500	#DIV/0!	
EDP Equipment	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	90	90	0	0	500	500	500	#DIV/0!	
Total General Registrar	54,207	54,495	52,660	52,216	71,310	68,931	68,931	30.9%	

Human Resources Department

This office is a full-service Human Resource department. They handle such tasks as the recruitment of new employees, training, professional development, counseling, coordinating employee benefits, payroll, retirement counseling and processing. They also administer the City's classification and compensation plans; they are the keepers of the official employee personnel and medical files; they coordinate the City's safety program and the fringe benefits program. This department is the City's Equal Employment Opportunity and Affirmative Action coordinators.

The Human Resources Department is comprised of a Program Support Technician, Sr. and a Human Resources Director.

There is no significant change in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Human Resources	\$151,617	\$143,484	-5.4%
Personnel:	Full-time	Part-time	Total
	2	0	2

Human Resources									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Human Resources Director	50,416	50,915	52,873	52,873	53,201	53,201	53,201	0.6%	
Program Support Technician Senior	30,017	30,495	31,981	31,978	29,414	29,414	29,414	-8.0%	
Total	80,433	81,410	84,854	84,851	82,615	82,615	82,615	-2.6%	
Fringe Benefits									
FICA	6,154	6,174	6,454	6,491	6,321	6,321	6,321	-2.1%	
VRS and Life Insurance	10,859	9,908	13,584	13,584	13,682	13,682	13,682	0.7%	
Medical Insurance	11,016	11,016	10,800	10,800	10,852	10,852	10,852	0.5%	
Unemployment Insurance	161	150	149	149	111	111	111	-25.5%	
Worker's Compensation	104	100	115	115	113	113	113	-1.7%	
Tuition Assistance	3,845	4,010	4,300	4,000	8,000	4,000	4,000	-7.0%	
Total	32,139	31,358	35,402	35,139	39,079	35,079	35,079	-0.9%	
Contractual Services									
Professional Health Services	500	420	500	500	500	300	300	-40.0%	
Professional Services	10,500	9,868	6,680	6,680	6,000	4,000	4,000	-40.1%	
Repairs and Maintenance	250	238	250	150	250	250	250	0.0%	
Maintenance Service Contracts	0	0	1,365	1,365	1,365	1,365	1,365	0.0%	
Printing and Binding	2,000	1,944	1,100	1,000	1,000	1,000	1,000	-9.1%	
Advertising	5,000	5,011	4,879	3,000	4,000	3,000	3,000	-38.5%	
Total	18,250	17,481	14,774	12,695	13,115	9,915	9,915	-32.9%	
Communications									
Postage	500	361	462	462	500	350	350	-24.2%	
Messenger Service	25	0	25	3	25	25	25	0.0%	
Telecommunications	1,000	829	1,000	500	1,000	900	900	-10.0%	
Total	1,525	1,190	1,487	965	1,525	1,275	1,275	-14.3%	
Materials and Supplies									
Office Supplies	3,200	3,312	3,500	3,500	3,500	3,300	3,300	-5.7%	
Books and Subscriptions	200	165	300	300	300	300	300	0.0%	
Total	3,400	3,477	3,800	3,800	3,800	3,600	3,600	-5.3%	
Travel									
Mileage and Other Transportation Costs	0	0	600	600	300	300	300	-50.0%	
Subsistence and Lodging	0	0	0	0	0	0	0	#DIV/0!	
Convention and Education	2,100	2,069	2,100	2,000	3,000	2,500	2,500	19.0%	
Total	2,100	2,069	2,700	2,600	3,300	2,800	2,800	3.7%	

Human Resources - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Miscellaneous									
Dues and Memberships	550	520	600	600	600	600	600	0.0%	
Miscellaneous/Service Awards	3,599	3,013	4,000	4,000	4,000	4,000	4,000	0.0%	
<i>Total</i>	4,149	3,533	4,600	4,600	4,600	4,600	4,600	0.0%	
Capital/Equipment									
Furniture & Fixtures	601	601	1,600	0	2,000	1,600	1,600	0.0%	
EDP Equipment	600	546	2,400	2,385	2,000	2,000	2,000	-16.7%	
<i>Total</i>	1,201	1,147	4,000	2,385	4,000	3,600	3,600	-10.0%	
Total Human Resources	143,197	141,665	151,617	147,035	152,034	143,484	143,484	-5.4%	

Police Department

The Emporia Police Department consists of twenty-six (26) sworn officers, eight (8) communication officers, an animal control officer, an executive secretary, and an information system technician.

In addition to normal patrol functions, the department has the following crime prevention activities:

- Citizen Police Academy
- Child Seat Installation Assistance Services
- Guest Speaking
- Bicycle Squad
- Speed Awareness Service (Radar Trailer)
- Child Fingerprinting Service
- Vacation Security Checks
- Two Canines:
 - 1 Patrol/Narcotics Dog
 - 1 Tracking Dog

In addition to normal patrol functions, the department provides criminal investigative services, houses the City's Emergency Operation Center (EOC), and the 911 Communication Center, which dispatches City fire, rescue and police calls.

This budget reflects the out-right purchase of four (4) police vehicles and continue to pay debt service on three (3) vehicles until 2010; \$3,500 increase for all sworn officers and the animal control officer; and a 10.4% adjustment across the board for dispatchers; .

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Police	\$2,557,177	\$2,657,883	3.9%
Animal Control	\$63,981	\$67,670	5.8%
Personnel:	Full-time	Part-time	Total
	37	1	38*
* (26) Sworn Officers, (2) Administrative, (8) Dispatchers, (1) Animal Control Officer & (1) Part-time Custodian			

Police Department - Administration, Dispatching and Patrol									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	Explanation
				Projection	Request	Recommends			
Salaries and Wages									
Chief	118,409	118,409	74,648	74,645	82,050	82,050	80,550	7.9%	\$3,500 pay increase for sworn officers approved
Captain	59,928	60,521	62,851	62,847	68,239	68,239	66,739	6.2%	(separate pay scale applies)
Lieutenants (2)	94,854	95,793	99,483	99,480	110,100	110,100	107,100	7.7%	
Sergeants (5)	212,528	214,632	221,782	221,775	246,826	246,826	239,326	7.9%	
Corporals (3)	224,290	226,510	160,303	160,300	133,696	133,696	129,196	-19.4%	
Police Officers (14)	316,577	359,793	410,851	420,936	511,600	511,600	526,503	28.1%	
Executive Secretary	25,253	25,503	26,483	26,480	26,647	26,647	26,647	0.6%	
Information System Technician	31,540	31,852	36,508	36,505	35,837	35,837	35,837	-1.8%	
Dispatchers (8)	242,003	212,975	189,072	189,072	244,240	244,240	244,240	29.2%	Pay increase for dispatchers approved
Overtime - Regular	281,051	277,561	120,000	131,263	120,000	100,000	100,000	-16.7%	(separate pay scale applies)
Overtime - Selective	0	0	179,000	159,300	143,000	143,000	143,000	-20.1%	
Overtime - Dispatchers	0	213	38,000	37,800	20,000	20,000	20,000	-47.4%	
Total	1,606,433	1,623,762	1,618,981	1,620,403	1,742,235	1,722,235	1,719,138	6.2%	
Fringe Benefits									
FICA	120,698	121,547	122,922	122,922	133,281	133,281	131,515	7.0%	
VRS and Life Insurance	166,243	150,188	212,133	211,900	241,650	241,650	244,937	15.5%	Changes in LEOS benefits approved
Medical Insurance	183,803	183,803	192,295	191,161	192,204	192,204	192,204	0.0%	
Unemployment Insurance	2,476	2,769	2,323	2,323	2,158	2,158	2,158	-7.1%	
Worker's Compensation	23,362	23,362	18,157	18,157	22,526	22,526	22,526	24.1%	
Total	496,582	481,669	547,830	546,463	591,819	591,819	593,340	8.3%	
Contractual Services									
Professional Health Services	7,527	7,527	6,750	6,750	6,750	6,750	6,750	0.0%	
Repairs and Maintenance	7,633	7,432	10,000	10,000	7,000	6,000	6,000	-40.0%	
Maintenance Service Contracts	14,100	14,067	15,480	15,480	18,980	18,980	18,980	22.6%	
Printing and Binding	700	669	700	700	700	700	700	0.0%	
Laundry and Dry Cleaning	200	197	200	200	200	100	100	-50.0%	
Total	30,160	29,892	33,130	33,130	33,630	32,530	32,530	-1.8%	
Communications									
Postage	625	568	800	800	900	900	900	12.5%	
Messenger Service	150	138	100	100	0	0	0	-100.0%	
Telecommunications	26,812	27,664	24,850	24,850	30,850	30,850	30,850	24.1%	
Total	27,587	28,370	25,750	25,750	31,750	31,750	31,750	23.3%	

Police Department - Administration, Dispatching & Patrol - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Materials and Supplies									
Office Supplies	9,447	8,859	11,000	11,000	14,500	11,000	11,000	0.0%	
Vehicle and Power Equipment Supplies	96,500	91,077	90,000	90,000	70,000	70,000	70,000	-22.2%	
Other Police Supplies	8,000	6,702	8,500	8,500	8,000	8,000	8,000	-5.9%	
Uniforms and Wearing Apparel	13,500	10,379	15,000	15,000	15,000	12,000	12,000	-20.0%	
Books and Subscriptions	2,500	2,276	2,500	2,500	3,800	2,500	2,500	0.0%	
Canine Supplies	753	761	1,225	1,225	1,225	1,000	1,000	-18.4%	
Bike Patrol Supplies	0	0	500	500	500	250	250	-50.0%	
Citizens Police Academy Supplies	1,400	1,381	900	900	1,000	500	500	-44.4%	
DMV Child Seat Grant	0	0	0	0	0	0	0	#DIV/0!	
Community Youth Program	0	0	0	0	300	300	300	#DIV/0!	
Total	132,100	121,435	129,625	129,625	114,325	105,550	105,550	-18.6%	
Travel									
Convention and Education	14,150	13,891	17,500	17,500	21,000	18,000	18,000	2.9%	
Prisoner Transportation	50	0	50	50	50	50	50	0.0%	
Total	14,200	13,891	17,550	17,550	21,050	18,050	18,050	2.8%	
Miscellaneous									
Dues and Memberships	7,000	6,285	7,500	7,500	7,675	7,675	7,675	2.3%	
Special Operations	1,000	500	500	500	500	500	500	0.0%	
Drug Seizure Account Expenditures	10,000	2,591	10,000	10,000	10,000	10,000	10,000	0.0%	
Total	18,000	9,376	18,000	18,000	18,175	18,175	18,175	1.0%	
Capital/Equipment									
Machinery and Equipment	100	0	0	0	0	0	0	#DIV/0!	
Furniture and Fixtures	1,000	849	1,500	0	4,500	2,500	2,500	66.7%	
Communications Equipment	53,327	52,214	11,750	3,337	19,250	19,250	19,250	63.8%	
Motor Vehicles and Equipment	67,376	67,076	133,812	133,571	104,000	104,000	104,000	-22.3%	
EDP Equipment	12,824	11,945	5,364	5,364	13,600	13,600	13,600	153.5%	
DMV Highway Safety Grant	12,700	12,700	13,885	13,854	0	0	0	-100.0%	
Personal Protective Equipment	0	0	0	0	0	0	0	#DIV/0!	
Total	147,327	144,784	166,311	156,126	141,350	139,350	139,350	-16.2%	
Total Admin., Dispatching & Patrol	2,472,389	2,453,179	2,557,177	2,547,047	2,694,334	2,659,459	2,657,883	3.9%	

Police Department - Animal Control									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Animal Warden	23,454	23,686	25,207	25,207	25,363	25,363	28,863	14.5%	
Overtime	7,550	7,624	7,000	3,500	11,000	11,000	11,000	57.1%	
Part-time	6,032	6,244	5,000	5,320	2,500	2,500	2,500	-50.0%	
Total	37,036	37,554	37,207	34,027	38,863	38,863	42,363	13.9%	
Fringe Benefits									
FICA	2,837	2,873	2,847	2,603	2,974	2,974	3,241	13.8%	
VRS and Life Insurance	3,167	2,980	4,175	4,152	4,201	4,201	4,780	14.5%	
Medical Insurance	5,508	5,508	5,400	5,400	5,426	5,426	5,426	0.5%	
Unemployment Insurance	84	85	75	75	50	50	50	-33.3%	
Worker's Compensation	269	195	401	401	260	260	260	-35.2%	
Total	11,865	11,641	12,898	12,631	12,911	12,911	13,757	6.7%	
Contractual Services									
Professional Health Services	200	150	205	205	250	250	250	22.0%	
Repairs and Maintenance	500	465	900	900	500	500	500	-44.4%	
Total	700	615	1,105	1,105	750	750	750	-32.1%	
Utilities									
Electricity	3,730	3,865	4,000	4,000	4,000	4,000	4,000	0.0%	
Total	3,730	3,865	4,000	4,000	4,000	4,000	4,000	0.0%	
Communications									
Telecommunications	1,050	755	1,225	1,225	1,250	800	800	-34.7%	
Total	1,050	755	1,225	1,225	1,250	800	800	-34.7%	
Materials and Supplies									
Office Supplies	50	0	248	248	50	50	50	-79.8%	
Food Supplies	200	0	500	500	500	250	250	-50.0%	
Agricultural Supplies	500	383	500	500	500	400	400	-20.0%	
Medical and Lab Supplies	100	0	100	100	300	100	100	0.0%	
Housekeeping and Janitorial Supplies	1,000	710	1,298	1,298	2,000	1,000	1,000	-23.0%	
Repair and Maintenance Supplies	775	579	865	865	1,000	700	700	-19.1%	
Vehicle and Power Equipment Supplies	1,900	1,838	1,800	1,800	1,800	1,800	1,800	0.0%	
Uniforms and Wearing Apparel	300	285	300	300	300	300	300	0.0%	
Total	4,825	3,795	5,611	5,611	6,450	4,600	4,600	-18.0%	
Travel									
Convention and Education	0	0	1,200	1,200	1,200	1,200	1,200	0.0%	
Total	0	0	1,200	1,200	1,200	1,200	1,200	0.0%	

Police Department - Animal Control - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Miscellaneous									
Dues and Memberships	100	0	100	100	100	100	100	0.0%	
<i>Total</i>	100	0	100	100	100	100	100	0.0%	
Capital/Equipment									
Machinery and Equipment	0	0	635	635	100	100	100	-84.3%	
Motor Vehicles	18,106	18,106	0	0	0	0	0	#DIV/0!	
<i>Total</i>	18,106	18,106	635	635	100	100	100	-84.3%	
Total Animal Control	77,412	76,331	63,981	60,534	65,624	63,324	67,670	5.8%	

Fire Department

The Fire Department serves both the City of Emporia and Greensville County. It is a volunteer department with one full-time City employee. The volunteer members of the department are highly trained, and they stay current on the latest developments in fire fighting and rescue services. We are very fortunate to have dedicated, highly trained individuals who volunteer their time to protect the citizens and property of the Emporia-Greensville community.

This department responds to all reported fires and rescues, hazardous materials incidents and related emergencies, contains and extinguishes fires, rescues and vehicle accidents, administers medical care to the sick and injured, provides services during disasters and responds to public service calls.

The Fire Department presently has one paid firefighter/mechanic. Because of the demands of private employment, it is becoming more difficult to recruit persons who can voluntarily give their time to train and function as volunteer firefighters.

Although Council recognizes the dire constraints placed on volunteer respondents, this budget does not include additional funding for full-time firefighters. However, the City plans to meet with Greensville County and the Fire Committee to consider applying for a SAFER Grant as a funding source to begin with paid firefighters.

The Emporia-Greensville Burn Facility is nearing twenty years old and will receive renovation work in 2007. A study was performed by Elliott, LeBoeuf & Associates and recommended improvements to the facility to meet code requirements. This study was submitted to the Virginia Department of Fire Programs for funding, which was approved in the amount \$251,556. The renovation work will be completed in August 2007.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Fire	\$455,444	\$189,985	-58.3%
Personnel:	Full-time	Part-time	Total
	1	42	43*
*(1) Full-time Firefighter and (42) Active firefighters			

Fire Department									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Mechanic/Firefighter	36,571	37,000	33,755	33,203	30,903	30,903	30,903	-8.4%	
Paid Firefighters	0	0	0	0	0	0	0	#DIV/0!	
Part-time Custodian	0	0	3,711	3,650	3,774	3,774	3,774	1.7%	
<i>Total</i>	36,571	37,000	37,466	36,853	34,677	34,677	34,677	-7.4%	
Fringe Benefits									
FICA	2,298	2,278	2,618	2,618	2,653	2,653	2,653	1.3%	
VRS and Life Insurance	4,953	4,534	4,113	4,111	5,118	5,118	5,118	24.4%	
Medical Insurance	6,577	6,576	2,971	2,971	5,426	5,426	5,426	82.6%	
Unemployment Insurance	74	75	60	60	51	51	51	-15.0%	
Worker's Compensation	7,562	7,562	10,605	10,605	8,510	8,510	8,510	-19.8%	
<i>Total</i>	21,464	21,025	20,367	20,365	21,758	21,758	21,758	6.8%	
Contributions to Firefighters									
Honorarium	9,000	9,000	10,000	10,000	40,000	25,000	25,000	150.0%	
PPT Reimbursement	6,589	6,589	3,915	3,915	6,000	5,000	5,000	27.7%	
<i>Total</i>	15,589	15,589	13,915	13,915	46,000	30,000	30,000	115.6%	
Contractual Services									
Professional Health Services	6,200	6,200	6,275	6,275	6,500	6,500	6,500	3.6%	
Professional Services	1,952	555	693	693	3,000	2,000	2,000	188.6%	
Repairs and Maintenance	3,000	2,437	3,000	3,000	4,000	3,000	3,000	0.0%	
Maintenance Service Contracts	993	2,060	691	691	1,000	1,000	1,000	44.7%	
Laundry and Dry Cleaning	225	218	250	200	250	250	250	0.0%	
<i>Total</i>	12,370	11,470	10,909	10,859	14,750	12,750	12,750	16.9%	
Communications									
Postage	0	1	37	10	150	50	50	35.1%	
Messenger Services	14	14	0	0	0	0	0	#DIV/0!	
Telecommunications	5,150	4,697	4,500	4,500	4,500	4,500	4,500	0.0%	
<i>Total</i>	5,164	4,712	4,537	4,510	4,650	4,550	4,550	0.3%	
Utilities									
Electricity	7,500	8,982	7,900	7,000	8,100	7,500	7,500	-5.1%	
Heating	6,184	6,184	7,089	7,089	6,500	6,500	6,500	-8.3%	
<i>Total</i>	13,684	15,166	14,989	14,089	14,600	14,000	14,000	-6.6%	
Insurance									
General Liability and Sickness	5,213	5,213	5,232	5,233	5,500	5,400	5,400	3.2%	
<i>Total</i>	5,213	5,213	5,232	5,233	5,500	5,400	5,400	3.2%	

Fire Department - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Materials and Supplies									
Office Supplies	128	127	61	61	250	250	250	309.8%	
Housekeeping and Janitorial Supplies	782	896	900	300	900	600	600	-33.3%	
Repair & Maintenance Supplies	0	88	1,070	1,070	2,000	1,000	1,000	-6.5%	
Vehicle and Power Equipment Supplies	19,000	17,201	20,800	20,800	20,000	20,000	20,000	-3.8%	
Uniforms and Wearing Apparel	126	126	9	9	750	200	200	2122.2%	
Other Operating Supplies	25,548	24,987	28,600	28,600	27,000	26,000	26,000	-9.1%	
Tools	500	323	400	300	400	400	400	0.0%	
Fire Program Fund Purchases	68,994	44,826	37,003	5,000	16,000	16,000	16,000	-56.8%	
Hazardous Materials Equipment and Supplies	0	0	0	0	0	0	0	#DIV/0!	
SAFER Grant Match	6,000	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	121,078	88,574	88,843	56,140	67,300	64,450	64,450	-27.5%	
Miscellaneous									
Miscellaneous	100	46	858	857	1,000	900	900	4.9%	
<i>Total</i>	100	46	858	857	1,000	900	900	4.9%	
Capital/Equipment									
Machinery and Equipment	2,197	2,197	2,772	2,772	2,000	1,500	1,500	-45.9%	
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	0	0	0	0	280,000	0	0	#DIV/0!	
Training Facility Improvements	2,802	1,554	255,556	251,556	0	0	0	-100.0%	
<i>Total</i>	4,999	3,751	258,328	254,328	282,000	1,500	1,500	-99.4%	
Total Fire Department	236,232	202,546	455,444	417,149	492,235	189,985	189,985	-58.3%	

Emergency Services Department

The Emergency Services Department is comprised of an Emergency Services Coordinator whose responsibility is to provide direct local assistance during emergency and disaster situations. The City maintains an Emergency Operation Plan that is constantly updated to ensure appropriate responses to all types of disasters. In addition, the Mayor of the City serves as Director of Emergency Services and the City Manager as Deputy Director.

Also, this department has greatly improved the City's Geographic Information System (GIS). The GIS is used daily to identify properties, determine flood areas, locate existing utilities and structures, and provide zoning information to staff. The GIS is updated on an annual basis and being maintained by Worldview, Inc.

There is no significant change in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Emergency Services	\$72,048	\$57,442	-20.3%
Personnel:	Full-time	Part-time	Total
	1	0	1*
* Emergency Services (70%)/Facilities Manager (30%)			

Emergency Services									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Coordinator (70%)	27,965	28,185	30,377	30,020	30,565	30,565	30,565	0.6%	
<i>Total</i>	27,965	28,185	30,377	30,020	30,565	30,565	30,565	0.6%	
Fringe Benefits									
FICA	2,016	2,026	2,325	2,297	2,339	2,339	2,339	0.6%	
VRS and Life Insurance	3,926	3,591	5,031	5,004	5,062	5,062	5,062	0.6%	
Medical Insurance	3,852	3,852	3,780	3,780	3,799	3,799	3,799	0.5%	
Unemployment Insurance	121	121	41	41	41	41	41	0.0%	
Worker's Compensation	967	967	532	128	561	561	561	5.5%	
<i>Total</i>	10,882	10,557	11,709	11,250	11,802	11,802	11,802	0.8%	
Contractual Services									
Professional Services	37,918	38,027	14,100	10,000	10,000	10,000	10,000	-29.1%	
Repairs and Maintenance	0	0	0	0	0	0	0	#DIV/0!	
Printing and Binding	34	34	290	289	250	250	250	-13.8%	
Advertising	0	0	0	0	0	0	0	#DIV/0!	
Laundry and Dry Cleaning	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	37,952	38,061	14,390	10,289	10,250	10,250	10,250	-28.8%	
Communications									
Postage	4	3	25	25	50	25	25	0.0%	
Telecommunications	850	881	1,006	1,006	500	500	500	-50.3%	
<i>Total</i>	854	884	1,031	1,031	550	525	525	-49.1%	
Materials and Supplies									
Office Supplies	212	212	300	300	300	200	200	-33.3%	
Vehicle and Power Equipment Supplies	658	658	965	965	700	800	800	-17.1%	
Other Operating Supplies	68	68	200	200	200	100	100	-50.0%	
<i>Total</i>	938	938	1,465	1,465	1,200	1,100	1,100	-24.9%	
Travel									
Convention and Education	1,775	1,774	1,600	1,250	1,600	1,000	1,000	-37.5%	
<i>Total</i>	1,775	1,774	1,600	1,250	1,600	1,000	1,000	-37.5%	
Miscellaneous									
Dues and Memberships	120	120	350	350	350	300	300	-14.3%	
Miscellaneous	66,346	53,683	74	74	300	100	100	35.1%	
Homeland Security Grant	0	0	8,798	8,497	0	0	0	-100.0%	
Hurricane Isabel	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	66,466	53,803	9,222	8,921	650	400	400	-95.7%	

Emergency Services - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Machinery and Equipment	0	0	0	0	0	0	0	#DIV/0!	
Furniture and Fixtures	0	0	1,750	1,500	1,000	1,000	1,000	-42.9%	
Communications Equipment	0	0	115	115	500	500	500	334.8%	
EDP Equipment	0	0	389	225	300	300	300	-22.9%	
Motor Vehicles and Equipment - Capital Lease	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	2,254	1,840	1,800	1,800	1,800	-20.1%	
Total Emergency Services	146,832	134,202	72,048	66,066	58,417	57,442	57,442	-20.3%	

Courts and Other Related Shared Services

The City's court system is a shared service with Greensville County. It is organized to resolve disputes justly, promptly and economically in accordance with the laws of the Commonwealth of Virginia and to provide all necessary court support services. This section of the operating budget includes Emporia's share of the local funding necessary for the following activities:

- The Juvenile and Domestic Relations Court
- The Circuit Court
- The maintenance of buildings and grounds at the courts complex
- The Circuit Court Clerk
- Commonwealth Attorney
- Greensville County Sheriff and the Sheriff's facilities
- Southside Regional Jail Authority
- 6th District Court Services
- The Juvenile and Domestic General District Court Clerk
- Juvenile Detention-Crater youth
- Victim Witness Program
- Magistrate
- Registrar
- Extension Service
- Victims of Crimes Act
- Sexual Assault
- Juvenile Justice

This budget reflects a significant increase due to Courthouse Security. A proposal has been recommended by the Circuit Court judges to the City and County to hire three (3) additional deputies and physical improvements to enhance overall courthouse security. However, the City and County have only budgeted for additional personnel improvements for FY08.

Courts and Other Related Shared Services									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
County of Greenville Administrative Fees	0	0	0	0	25,000	25,000	25,000	#DIV/0!	
General District /J&D Court	18,998	18,997	9,536	9,603	6,328	6,328	6,328	-33.6%	
Circuit Court	18,828	18,828	20,264	20,264	12,190	12,190	12,190	-39.8%	
Buildings and Grounds	165,075	165,075	174,041	174,043	176,999	176,999	176,999	1.7%	
Circuit Court Clerk	22,028	22,027	18,233	18,233	21,238	21,238	21,238	16.5%	
Commonwealth Attorney	31,571	31,570	31,736	31,735	37,651	37,651	37,651	18.6%	
Extension Service	8,095	8,094	8,449	8,449	8,042	8,042	8,042	-4.8%	
Greenville County Sheriff	276,952	276,951	357,237	357,237	252,851	252,851	252,851	-29.2%	
School Resource Officers	0	0	0	0	10,812	10,812	10,812	#DIV/0!	
Court Security	0	0	0	0	114,375	114,375	114,375	#DIV/0!	
Magistrate	7,182	7,182	9,130	9,130	7,663	7,663	7,663	-16.1%	
Southside Regional Jail Authority	565,473	558,182	479,364	479,364	567,858	262,558	262,558	-45.2%	Based on credit of \$305,300 at 61.06%
6th District Court Services	3,486	2,614	3,486	3,486	3,486	3,486	3,486	0.0%	
J&D/Gen. District Court Clerk	3,715	3,931	5,800	5,458	4,500	4,500	4,500	-22.4%	
Juvenile Detention-Crater Youth	90,000	88,588	99,500	99,500	110,000	110,000	110,000	10.6%	
Victim of Crimes Acts (Family Viol.)	68,720	83,503	68,720	81,900	63,221	63,221	63,221	-8.0%	
Sexual Assault CSU Family Violence	29,208	30,941	33,608	33,608	35,608	35,608	35,608	6.0%	
Juvenile Justice (VJCCCA)	144,489	143,639	144,489	144,489	144,489	144,489	144,489	0.0%	
Victim Witness Program	55,508	53,319	55,508	55,300	56,558	56,558	56,558	1.9%	
Total Courts and Other Shared Services	1,509,328	1,513,441	1,519,101	1,531,799	1,658,869	1,353,569	1,353,569	-10.9%	

Emporia Sheriff

The goal of the Sheriff's Department for fiscal year 2007-2008 is to continue to operate the Sheriff's Office in the most efficient manner and in the most economical way as practical, without compromising our services to the Court and the City of Emporia.

It is the Sheriff's plan to utilize his personnel in a professional and efficient manner, to provide courtroom security as required by the Code of Virginia and the service of court papers as well as City papers for the Building Official, City Treasurer and the Commissioner of the Revenue. His office will strive to improve the service of these papers in a prompt and timely manner. He will also continue to provide transportation of inmates, juveniles and mental patients.

It is also the goal of the Sheriff's Department to continue to maintain an excellent working relationship with City Council and the City Manager as well as personnel in all departments of the City. This department will continue to enjoy their working relationship with the County of Greensville as well as State Police. The City Sheriff's Office consists of two (2) deputies, secretary and City Sheriff.

This budget reflects a 4.0% Cost of Living Adjustment (C.O.L.A) for the constitutional officers as approved by the State Compensation Board.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
City Sheriff	\$213,511	\$204,832	-4.1%
Personnel:	Full-time	Part-time	Total
	3	1	4*
* City Sheriff, (2) Deputy Sheriffs, and Secretary (P/T)			

Emporia Sheriff									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Sheriff	56,757	56,756	59,097	59,090	59,994	59,994	59,994	1.5%	
Deputy Sheriffs (2)	60,311	59,750	62,555	62,555	65,796	65,796	65,796	5.2%	
Secretary	11,507	11,507	11,987	11,980	12,181	12,181	12,181	1.6%	
Overtime	0	0	0	0	2,000	0	0	#DIV/0!	
Total	128,575	128,013	133,639	133,625	139,971	137,971	137,971	3.2%	
Fringe Benefits									
FICA	10,269	9,793	10,069	10,069	10,708	10,708	10,708	6.3%	
VRS and Life Insurance	17,851	14,050	19,673	19,673	20,831	20,831	20,831	5.9%	Changes in LEOS benefits approved
Medical Insurance	15,798	15,798	15,300	15,300	16,278	16,278	16,278	6.4%	
Unemployment Insurance	346	364	183	183	183	183	183	0.0%	
Worker's Compensation	2,130	2,108	1,945	1,945	2,186	2,186	2,186	12.4%	
Total	46,394	42,113	47,170	47,170	50,186	50,186	50,186	6.4%	
Contractual Services									
Professional Services	28	528	0	0	0	0	0	#DIV/0!	
Repairs and Maintenance	532	532	1,500	1,500	1,500	1,000	1,000	-33.3%	
Maintenance Service Contracts	228	228	912	912	1,000	1,000	1,000	9.6%	
Advertising	0	96	120	120	125	125	125	4.2%	
Total	788	1,384	2,532	2,532	2,625	2,125	2,125	-16.1%	
Communications									
Postage	300	291	415	415	415	300	300	-27.7%	
Telecommunications	4,000	3,910	3,970	3,970	4,500	4,500	4,500	13.4%	
Total	4,300	4,201	4,385	4,385	4,915	4,800	4,800	9.5%	
Materials and Supplies									
Office Supplies	2,122	1,896	600	600	700	600	600	0.0%	
Vehicle and Power Equipment Supplies	6,755	6,475	6,040	6,040	5,000	5,000	5,000	-17.2%	
Police Supplies	500	0	470	470	1,000	500	500	6.4%	
Uniforms and Wearing Apparel	1,825	1,871	1,400	1,400	1,500	1,500	1,500	7.1%	
Books and Subscriptions	178	178	0	0	0	0	0	#DIV/0!	
Total	11,380	10,420	8,510	8,510	8,200	7,600	7,600	-10.7%	
Travel									
Mileage and Other Transportation Costs	0	0	0	0	0	0	0	#DIV/0!	
Convention and Education	1,900	1,681	1,500	1,500	1,500	1,500	1,500	0.0%	
Extradition of Prisoners	179	91	100	100	150	150	150	50.0%	
Total	2,079	1,772	1,600	1,600	1,650	1,650	1,650	3.1%	

Emporia Sheriff - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Miscellaneous									
Dues and Memberships	416	416	450	450	500	500	500	11.1%	
<i>Total</i>	416	416	450	450	500	500	500	11.1%	
Capital (Equipment)									
Furniture and Fixtures	1,118	750	1,088	1,088	2,150	0	0	-100.0%	
EDP Equipment	0	0	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	0	0	14,137	14,137	21,278	0	0	-100.0%	
<i>Total</i>	1,118	750	15,225	15,225	23,428	0	0	-100.0%	
Total Emporia Sheriff	195,050	189,069	213,511	213,497	231,475	204,832	204,832	-4.1%	

Department of Public Works

The Department of Public Works is responsible for street and storm sewer maintenance, traffic engineering, refuse collection, public buildings and grounds, park maintenance, and other specialized services.

The Administrative Division of this department is responsible for the overall leadership of the department. The Street Maintenance Division is responsible for the maintenance of streets, sidewalks, curbs, gutters, and storm sewers within the City. The Sanitation Division is responsible for the collection and disposal of refuse and recyclable materials within the City. The City currently maintains a recycling rate of 33%.

The Public Works Department is comprised of approximately thirty-six (36) employees.

The Facilities Manager and two part-time custodians handle all facilities. The department has many maintenance service contracts with local contractors that are necessary to maintain all City facilities.

Capital projects are reflected in this budget to replace twenty year old equipment.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Public Works Department			
➤ Administration	\$101,548	\$110,177	8.5%
➤ Streets Maintenance	\$862,814	\$846,508	-1.8%
➤ Sanitation	\$934,503	\$990,698	6.0%
➤ Facilities Management	\$186,927	\$177,921	-4.8%
➤ Parks	\$44,066	\$48,560	10.2%
➤ Mosquito Control	\$2,234	\$4,468	100.0%
➤ Motor Pool	\$182,213	\$179,990	-1.2%
Personnel:	Full-time	Part-time	Total
	33	3	36*
* (2) Administration, (10) Street Maintenance, (15) Sanitation, (1) Facilities Manager and (2) Part-time Custodians, (1) Parks-Gardener, (1) Part-time Mosquito Control, and (4) Motor Pool			

Public Works Administration									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Director	43,916	44,415	51,584	51,582	51,903	51,903	51,903	0.6%	
Office Manager (50%)	13,509	13,665	15,741	15,738	15,838	15,838	15,838	0.6%	
<i>Total</i>	57,425	58,080	67,325	67,320	67,741	67,741	67,741	0.6%	
Fringe Benefits									
FICA	5,005	2,802	3,851	3,851	5,183	5,183	5,183	34.6%	
VRS and Life Insurance	8,833	7,639	12,159	12,159	11,218	11,218	11,218	-7.7%	
Medical Insurance	7,087	7,087	8,889	8,888	8,139	8,139	8,139	-8.4%	
Unemployment Insurance	131	75	133	133	89	89	89	-33.1%	
Worker's Compensation	6,418	6,418	260	260	4,307	4,307	4,307	1556.5%	
<i>Total</i>	27,474	24,021	25,292	25,291	28,936	28,936	28,936	14.4%	
Contractual Services									
Repairs and Maintenance	150	95	150	100	150	100	100	-33.3%	
Maintenance Service Contracts	0	0	0	0	300	300	300	#DIV/0!	
Laundry and Dry Cleaning	500	151	56	56	400	200	200	257.1%	
<i>Total</i>	650	246	206	156	850	600	600	191.3%	
Communications									
Postage	50	38	35	35	75	50	50	42.9%	
Telecommunications	7,151	6,457	5,200	5,200	7,200	7,000	7,000	34.6%	
<i>Total</i>	7,201	6,495	5,235	5,235	7,275	7,050	7,050	34.7%	
Materials and Supplies									
Office Supplies	900	847	1,040	1,000	1,000	1,000	1,000	-3.8%	
Vehicle and Power Equipment Supplies	1,649	1,517	1,500	1,400	1,500	1,500	1,500	0.0%	
Uniforms and Wearing Apparel	50	0	50	50	50	50	50	0.0%	
<i>Total</i>	2,599	2,364	2,590	2,450	2,550	2,550	2,550	-1.5%	
Travel									
Convention and Education	650	275	900	900	1,000	500	500	-44.4%	
<i>Total</i>	650	275	900	900	1,000	500	500	-44.4%	
Capital (Equipment)									
Communications Equipment	1,108	1,107	0	0	0	0	0	#DIV/0!	
EDP Equipment	0	0	0	0	2,800	2,800	2,800	#DIV/0!	
<i>Total</i>	1,108	1,107	0	0	2,800	2,800	2,800	#DIV/0!	
Total Administration	97,107	92,588	101,548	101,352	111,152	110,177	110,177	8.5%	

Street Maintenance									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Supervisor	31,540	31,852	33,074	33,072	33,279	33,279	33,279	0.6%	
Crew Leader	33,132	33,460	34,749	34,745	34,963	34,963	34,963	0.6%	
Operator I	47,130	47,596	31,481	31,479	26,647	26,647	26,647	-15.4%	
Operator II	29,290	29,579	27,825	27,822	31,675	31,675	31,675	13.8%	
Maintenance Technician	25,874	26,130	27,825	27,822	27,996	27,996	27,996	0.6%	
Maintenance Workers (6)	106,564	106,908	127,702	125,404	142,936	142,936	142,936	11.9%	
Overtime	8,000	5,825	9,200	9,200	8,000	8,000	8,000	-13.0%	
<i>Total</i>	281,530	281,350	291,856	289,544	305,496	305,496	305,496	4.7%	
Fringe Benefits									
FICA	24,597	24,021	24,094	24,094	23,371	23,371	23,371	-3.0%	
VRS and Life Insurance	39,277	33,549	62,959	52,177	66,060	66,060	66,060	4.9%	
Medical Insurance	59,283	59,282	58,123	48,387	60,531	60,531	60,531	4.1%	
Unemployment Insurance	627	808	576	576	365	365	365	-36.6%	
Worker's Compensation	12,009	12,009	15,228	15,228	18,915	18,915	18,915	24.2%	
<i>Total</i>	135,793	129,669	160,980	140,462	169,242	169,242	169,242	5.1%	
Contractual Services									
Professional Services	19,637	19,541	8,820	8,820	10,000	10,000	10,000	13.4%	
Repairs and Maintenance	3,385	3,185	15,629	15,629	10,000	10,000	10,000	-36.0%	
Advertising	0	0	96	300	300	300	300	212.5%	
Laundry and Dry Cleaning	2,600	2,561	2,900	2,900	2,600	2,600	2,600	-10.3%	
Street Light Upgrade	1,318	1,318	0	0	2,500	2,500	2,500	#DIV/0!	
Street Paving	250,000	143,455	231,544	218,374	138,500	138,170	138,170	-40.3%	
<i>Total</i>	276,940	170,060	258,989	246,023	163,900	163,570	163,570	-36.8%	
Utilities									
Electricity - Street Lighting	78,000	82,480	78,950	77,000	78,000	78,000	78,000	-1.2%	
<i>Total</i>	78,000	82,480	78,950	77,000	78,000	78,000	78,000	-1.2%	
Communications									
Telecommunications	604	553	1,044	600	1,100	900	900	-13.8%	
<i>Total</i>	604	553	1,044	600	1,100	900	900	-13.8%	
Materials and Supplies									
Office Supplies	0	0	150	150	250	150	150	0.0%	
Repair & Maintenance Supplies	50,000	35,538	41,000	41,000	51,000	51,000	51,000	24.4%	
Vehicle and Power Equipment Supplies	24,000	23,925	28,500	28,500	25,000	25,000	25,000	-12.3%	
Uniforms and Wearing Apparel	0	0	400	400	600	500	500	25.0%	
<i>Total</i>	74,000	59,463	70,050	70,050	76,850	76,650	76,650	9.4%	

Street Maintenance - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Travel									
Subsistence and Lodging	50	0	0	0	50	50	50	#DIV/0!	
Convention and Education	400	314	412	412	400	400	400	-2.9%	
<i>Total</i>	450	314	412	412	450	450	450	9.2%	
Miscellaneous									
Miscellaneous	0	0	150	150	200	200	200	33.3%	
Acquisition of Right-of-Way	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	150	150	200	200	200	33.3%	
Capital/Equipment									
Machinery & Equipment	7,500	6,985	0	0	93,000	7,000	7,000	#DIV/0!	
Communications Equipment	513	513	0	0	0	0	0	#DIV/0!	
Motor Vehicles & Equipment	54,135	54,135	0	0	65,000	45,000	45,000	#DIV/0!	
Traffic Signal N. Main & Virginia Avenue	0	0	0	0	77,235	0	0	#DIV/0!	
<i>Total</i>	62,148	61,633	0	0	235,235	52,000	52,000	#DIV/0!	
Total Street Maintenance	909,465	785,522	862,431	824,241	1,030,473	846,508	846,508	-1.8%	

Sanitation									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Supervisor	33,132	33,460	34,749	34,747	28,696	28,696	28,696	-17.4%	
Equipment Operators (4)	122,330	123,541	124,872	122,850	124,792	124,792	124,792	-0.1%	
Sanitation Workers (9)	219,607	222,128	199,603	200,147	222,220	222,220	222,220	11.3%	
Overtime	16,000	16,122	18,500	18,500	13,000	13,000	13,000	-29.7%	
Part time Recycle Operator	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	391,069	395,251	377,724	376,244	388,708	388,708	388,708	2.9%	
Fringe Benefits									
FICA	26,498	26,765	26,969	26,969	29,737	29,737	29,737	10.3%	
VRS and Life Insurance	48,435	45,279	111,010	147,654	146,267	146,267	146,267	31.8%	
Medical Insurance	78,888	78,888	72,945	72,270	67,705	67,705	67,705	-7.2%	
Unemployment Insurance	890	1,191	801	801	557	557	557	-30.5%	
Worker's Compensation	16,711	16,711	16,721	16,721	16,674	16,674	16,674	-0.3%	
<i>Total</i>	171,422	168,834	228,446	264,415	260,940	260,940	260,940	14.2%	
Contractual Services									
Professional Services	0	0	0	0	0	0	0	#DIV/0!	
Repairs and Maintenance	6,120	6,051	4,904	4,904	12,000	8,000	8,000	63.1%	
Printing and Binding	300	32	0	0	0	0	0	#DIV/0!	
Advertising	1,752	1,466	1,140	1,140	1,600	1,600	1,600	40.4%	
Laundry and Dry Cleaning	3,009	3,354	3,480	3,480	3,000	3,000	3,000	-13.8%	
Service from other Govt. Entities - Landfill	210,000	212,681	219,879	215,000	220,000	220,000	220,000	0.1%	
Towing Services	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	221,181	223,584	229,403	224,524	236,600	232,600	232,600	1.4%	
Communications									
Telecommunications	473	473	525	600	600	600	600	14.3%	
<i>Total</i>	473	473	525	600	600	600	600	14.3%	
Materials and Supplies									
Office Supplies	0	0	180	180	250	100	100	-44.4%	
Agricultural Supplies	2,000	1,011	0	0	0	0	0	#DIV/0!	
Housekeeping and Janitorial Supplies	28	28	0	0	0	0	0	#DIV/0!	
Repair and Maintenance Supplies	12,032	11,891	22,500	22,500	21,500	21,500	21,500	-4.4%	
Vehicle and Power Equipment Supplies	53,921	56,476	66,500	66,500	60,000	67,000	67,000	0.8%	
Uniforms and Wearing Apparel	0	0	750	750	750	750	750	0.0%	
Books and Subscriptions	50	0	0	0	0	0	0	#DIV/0!	
Recycling	10,943	8,482	7,768	7,768	0	0	0	-100.0%	
<i>Total</i>	78,974	77,888	97,698	97,698	82,500	89,350	89,350	-8.5%	

Sanitation - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Machinery and Equipment	5,865	5,780	0	0	0	0	0	#DIV/0!	
Communications Equipment	1,300	1,140	707	707	1,500	1,500	1,500	112.2%	
Motor Vehicles and Equipment	0	0	0	0	76,500	0	0	#DIV/0!	
Recycling Dumpsters	16,200	13,573	0	0	17,000	17,000	17,000	#DIV/0!	
Recycle Shed Improvements	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	23,365	20,493	707	707	95,000	18,500	18,500	2516.7%	
Total Sanitation	886,484	886,523	934,503	964,188	1,064,348	990,698	990,698	6.0%	

Facilities Management									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Facilities Manager (30%)	12,414	12,665	13,019	13,019	13,100	13,100	13,100	0.6%	
Custodian	0	0	0	0	19,331	0	0	#DIV/0!	
Part time Custodians (2)	19,457	19,651	18,507	18,750	6,132	19,103	19,103	3.2%	
<i>Total</i>	31,871	32,316	31,526	31,769	38,563	32,203	32,203	2.1%	
Fringe Benefits									
FICA	2,454	2,483	2,412	2,430	2,951	2,464	2,464	2.2%	
VRS and Life Insurance	1,681	1,539	2,183	2,144	5,371	2,170	2,170	-0.6%	
Medical Insurance	1,651	1,651	1,620	1,620	7,054	1,628	1,628	0.5%	
Unemployment Insurance	120	120	70	70	42	42	42	-40.0%	
Worker's Compensation	982	982	565	167	264	264	264	-53.3%	
<i>Total</i>	6,888	6,775	6,850	6,431	15,682	6,568	6,568	-4.1%	
Contractual Services									
Repairs and Maintenance	16,516	15,833	42,926	42,630	42,000	35,000	35,000	-18.5%	
Maintenance Service Contracts	12,345	12,559	14,500	14,500	15,000	15,000	15,000	3.4%	
Advertising	0	0	150	0	150	150	150	0.0%	
Laundry and Dry Cleaning	1,325	1,342	1,325	1,230	1,400	1,400	1,400	5.7%	
<i>Total</i>	30,186	29,734	58,901	58,360	58,550	51,550	51,550	-12.5%	
Utilities									
Electricity	37,600	37,878	31,000	32,000	35,000	35,000	35,000	12.9%	
Heating	14,935	14,934	14,000	9,550	15,000	10,000	10,000	-28.6%	
<i>Total</i>	52,535	52,812	45,000	41,550	50,000	45,000	45,000	0.0%	
Materials and Supplies									
Office Supplies	0	0	100	75	100	100	100	0.0%	
Housekeeping and Janitorial Supplies	7,786	9,083	11,000	9,700	10,500	10,500	10,500	-4.5%	
Repair and Maintenance Supplies	12,677	12,230	796	796	12,000	10,000	10,000	1156.3%	
Vehicle and Power Equipment Supplies	184	293	554	554	200	200	200	-63.9%	
<i>Total</i>	20,647	21,606	12,450	11,125	22,800	20,800	20,800	67.1%	
Travel									
Convention and Education	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	

Facilities Management - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Machinery and Equipment	0	0	0	0	2,500	0	0	#DIV/0!	
Motor Vehicles and Equipment - Capital Lease	0	0	0	0	0	0	0	#DIV/0!	
HVAC - Municipal Building/Library	0	0	0	0	0	0	0	#DIV/0!	
Library Lighting Replacement	0	0	0	0	10,000	0	0	#DIV/0!	
City Shop - sheds and fence extension	0	0	0	0	70,000	0	0	#DIV/0!	
Municipal Building Repairs	0	0	0	0	0	0	0	#DIV/0!	
Chamber Building Repairs	0	0	0	0	25,000	15,000	15,000	#DIV/0!	
Handicap Ramp and Access	0	0	0	0	0	0	0	#DIV/0!	
Industrial Park ID Sign	0	0	0	0	2,000	2,000	2,000	#DIV/0!	
Truck Driver Training Facility	1,310	0	32,200	27,400	4,800	4,800	4,800	-85.1%	
<i>Total</i>	1,310	0	32,200	27,400	114,300	21,800	21,800	-32.3%	
Total Facilities Management	143,437	143,243	186,927	176,635	299,895	177,921	177,921	-4.8%	

Parks	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Gardener	26,258	26,449	22,746	22,746	27,313	27,313	27,313	20.1%	
Maintenance Technician	0	0	0	0	26,910	0	0	#DIV/0!	
<i>Total</i>	26,258	26,449	22,746	22,746	54,223	27,313	27,313	20.1%	
Fringe Benefits									
FICA	1,970	1,990	1,728	1,728	4,149	2,090	2,090	20.9%	
VRS and Life Insurance	3,510	3,210	3,796	3,796	8,980	4,524	4,524	19.2%	
Medical Insurance	5,508	5,508	4,725	4,725	10,852	5,426	5,426	14.8%	
Unemployment Insurance	57	75	0	0	37	37	37	#DIV/0!	
Worker's Compensation	565	564	521	521	620	620	620	19.0%	
<i>Total</i>	11,610	11,347	10,770	10,770	24,638	12,697	12,697	17.9%	
Contractual Services									
Laundry and Dry Cleaning	195	175	350	350	350	200	200	-42.9%	
<i>Total</i>	195	175	350	350	350	200	200	-42.9%	
Communications									
Telecommunications	100	77	135	100	100	100	100	-25.9%	
<i>Total</i>	100	77	135	100	100	100	100	-25.9%	
Materials and Supplies									
Office Supplies	0	0	20	20	0	0	0	-100.0%	
Agricultural Supplies	0	0	2,276	2,276	2,000	2,000	2,000	-12.1%	
Repair and Maintenance Supplies	3,000	2,334	1,884	3,000	3,000	3,000	3,000	59.2%	
Vehicle and Power Equipment Supplies	3,000	2,221	4,300	4,300	3,000	3,000	3,000	-30.2%	
Uniforms and Wearing Apparel	0	0	0	50	100	50	50	#DIV/0!	
<i>Total</i>	6,000	4,555	8,480	9,646	8,100	8,050	8,050	-5.1%	
Travel									
Convention and Education	276	179	85	85	500	200	200	135.3%	
<i>Total</i>	276	179	85	85	500	200	200	135.3%	
Miscellaneous									
Dues and Memberships	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Capital/Equipment									
Machinery and Equipment	0	0	1,500	1,500	0	0	0	-100.0%	
Motor Vehicles and Equipment - Capital Lease	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	1,500	1,500	0	0	0	-100.0%	
Total Parks Division	44,439	42,782	44,066	45,197	87,911	48,560	48,560	10.2%	

Mosquito Control	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Overtime	0	0	1,500	800	1,500	1,500	1,500	0.0%	
<i>Total</i>	0	0	1,500	800	1,500	1,500	1,500	0.0%	
Fringe Benefits									
FICA	92	81	115	61	115	115	115	0.0%	
Unemployment Insurance	0	0	2	2	2	2	2	0.0%	
Worker's Compensation	3	2	1	0	1	1	1	0.0%	
<i>Total</i>	95	83	118	63	118	118	118	0.0%	
Contractual Services									
Repairs and Maintenance	50	0	0	0	50	50	50	#DIV/0!	
<i>Total</i>	50	0	0	0	50	50	50	#DIV/0!	
Materials and Supplies									
Repair and Maintenance Supplies	0	0	78	78	100	100	100	28.2%	
Vehicle and Power Equipment Supplies	300	269	200	200	300	300	300	50.0%	
Other Operating Supplies	2,763	1,375	0	0	2,000	2,000	2,000	#DIV/0!	
<i>Total</i>	3,063	1,644	278	278	2,400	2,400	2,400	763.3%	
Travel									
Convention and Education	337	337	238	300	300	300	300	26.1%	
<i>Total</i>	337	337	238	300	300	300	300	26.1%	
Miscellaneous									
Dues and Memberships	25	15	100	100	100	100	100	0.0%	
<i>Total</i>	25	15	100	100	100	100	100	0.0%	
Total Mosquito Control	3,570	2,079	2,234	1,541	4,468	4,468	4,468	100.0%	

Motor Pool	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Foreman	33,132	33,460	34,749	34,749	34,963	34,963	34,963	0.6%	
Mechanic Senior	26,531	26,793	27,146	27,146	27,313	27,313	27,313	0.6%	
Mechanic	24,642	24,886	25,839	25,839	25,997	25,997	25,997	0.6%	
Mechanic Helper	14,602	12,867	22,837	22,275	21,337	21,337	21,337	-6.6%	
Overtime	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	98,907	98,006	110,571	110,009	109,610	109,610	109,610	-0.9%	
Fringe Benefits									
FICA	8,107	7,485	8,459	8,416	8,386	8,386	8,386	-0.9%	
VRS and Life Insurance	14,307	10,225	17,961	17,942	18,152	18,152	18,152	1.1%	
Medical Insurance	17,442	17,442	21,600	21,600	21,704	21,704	21,704	0.5%	
Unemployment Insurance	295	339	269	269	147	147	147	-45.4%	
Worker's Compensation	2,534	2,534	2,098	1,798	2,441	2,441	2,441	16.3%	
<i>Total</i>	42,685	38,025	50,387	50,025	50,830	50,830	50,830	0.9%	
Contractual Services									
Repairs and Maintenance	0	0	0	0	0	0	0	#DIV/0!	
Laundry and Dry Cleaning	2,400	2,073	2,100	2,100	2,400	2,400	2,400	14.3%	
<i>Total</i>	2,400	2,073	2,100	2,100	2,400	2,400	2,400	14.3%	
Communications									
Telecommunications	1,500	1,622	2,120	2,120	1,600	1,900	1,900	-10.4%	
<i>Total</i>	1,500	1,622	2,120	2,120	1,600	1,900	1,900	-10.4%	
Materials and Supplies									
Office Supplies	0	0	40	40	100	50	50	25.0%	
Vehicle and Power Equipment Supplies	10,000	10,113	13,000	13,000	12,000	11,000	11,000	-15.4%	
Uniforms and Wearing Apparel	0	0	200	200	200	200	200	0.0%	
<i>Total</i>	10,000	10,113	13,240	13,240	12,300	11,250	11,250	-15.0%	
Travel									
Convention and Education	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Capital/Equipment									
Machinery and Equipment	0	0	3,795	3,795	4,000	4,000	4,000	5.4%	
Motor Vehicles and Equipment - Capital Lease	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	1,500	1,352	0	0	0	0	0	#DIV/0!	
<i>Total</i>	1,500	1,352	3,795	3,795	4,000	4,000	4,000	5.4%	
Total Motor Pool	156,992	151,191	182,213	181,289	180,740	179,990	179,990	-1.2%	

Inspections Department

The Department of Inspections' primary function is to ensure the public health, safety and welfare through the enforcement of the Uniform Statewide Building Code, Virginia Statewide Fire Prevention Code and the City Code of Ordinances, in relation to construction activity as well as property maintenance. This main focus of health, safety and welfare is common to almost all City Departments. Each department provides integral services to the citizens that contribute to the definition of the "quality of living" in Emporia.

Across the Commonwealth of Virginia, localities are realizing the importance of becoming more proactive in their respective approaches to meet their citizen's needs. It is this theme that has been, and will continue to drive the Department of Inspection's on-going mission.

The Inspections Department consists of a secretarial position, code enforcement officer, and a building official. This budget reflects a 5% salary increase approved pending BOCA certification for the Building Official.

There is no significant change in this budget.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Inspections	\$168,899	\$155,763	-7.8%
Personnel:	Full-time	Part-time	Total
	2.5	0	2.5*
* Building Official, Code Enforcement Official, and Secretary (50%-City Administration & 50%-Inspections)			

Inspections									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Building Official	40,968	40,875	47,901	47,895	48,197	48,197	50,637	5.7%	5% salary increase w/ BOCA cert. approved
Deputy Building Official/Code Enforcement Ofc.	35,681	36,034	37,421	37,418	37,652	37,652	37,652	0.6%	
Secretary (50%)	12,626	12,751	13,242	13,199	13,324	13,324	13,324	0.6%	
Planning and Zoning Position	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	89,275	89,660	98,564	98,512	99,173	99,173	101,613	3.1%	
Fringe Benefits									
FICA	7,748	6,875	7,541	7,537	7,587	7,587	7,774	3.1%	
VRS and Life Insurance	13,590	10,620	16,322	16,233	16,424	16,424	16,828	3.1%	
Medical Insurance	13,082	13,081	5,400	5,400	5,426	5,426	5,426	0.5%	
Unemployment Insurance	284	294	139	139	130	130	130	-6.5%	
Worker's Compensation	1,326	1,325	1,929	1,929	1,573	1,573	1,573	-18.5%	
<i>Total</i>	36,030	32,195	31,331	31,238	31,140	31,140	31,731	1.3%	
Contractual Services									
Repairs and Maintenance	300	225	250	250	300	250	250	0.0%	
Maintenance Service Contracts	600	600	1,965	1,965	2,000	2,000	2,000	1.8%	
Printing and Binding	500	98	500	250	300	200	200	-60.0%	
Advertising	500	240	300	200	300	300	300	0.0%	
Laundry and Dry Cleaning	0	0	0	0	1,200	0	0	#DIV/0!	
Weed Cutting	7,000	4,758	7,000	7,000	7,000	6,000	6,000	-14.3%	
Demolition and Removal	6,034	6,034	3,650	3,500	7,000	4,000	4,000	9.6%	
<i>Total</i>	14,934	11,955	13,665	13,165	18,100	12,750	12,750	-6.7%	
Communications									
Postage	1,600	1,367	1,300	1,300	1,000	900	900	-30.8%	
Messenger Services	0	0	50	30	200	100	100	100.0%	
Telecommunications	2,100	2,217	2,800	2,800	2,500	2,500	2,500	-10.7%	
<i>Total</i>	3,700	3,584	4,150	4,130	3,700	3,500	3,500	-15.7%	
Materials and Supplies									
Office Supplies	1,789	1,772	2,200	2,000	1,400	1,400	1,400	-36.4%	
Vehicle and Power Equipment Supplies	2,150	2,176	2,800	2,400	1,500	1,500	1,500	-46.4%	
Books and Subscriptions	535	542	1,000	700	700	700	700	-30.0%	
Other Operating Supplies	653	740	200	250	500	300	300	50.0%	
<i>Total</i>	5,127	5,230	6,200	5,350	4,100	3,900	3,900	-37.1%	
Travel									
Subsistence and Lodging	120	0	500	250	500	500	500	0.0%	
Convention and Education	2,000	0	1,700	1,000	1,750	1,750	1,750	2.9%	
<i>Total</i>	2,120	0	2,200	1,250	2,250	2,250	2,250	2.3%	

Inspections - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Miscellaneous									
Dues and Memberships	500	265	500	500	750	750	750	50.0%	
Miscellaneous	0	0	500	400	500	100	100	-80.0%	
<i>Total</i>	500	265	1,000	900	1,250	850	850	-15.0%	
Capital/Equipment									
Machinery and Equipment	211	211	250	150	250	250	250	0.0%	
Furniture and Fixtures	0	0	250	100	250	250	250	0.0%	
Communications Equipment	0	0	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	11,100	10,984	0	0	0	0	0	#DIV/0!	
EDP Equipment	299	299	3,600	1,700	1,700	1,700	1,700	-52.8%	
<i>Total</i>	11,610	11,494	4,100	1,950	2,200	2,200	2,200	-46.3%	
Total Inspections	163,296	154,383	161,210	156,495	161,913	155,763	158,794	-1.5%	

Public Health and Social Services

Health Related Services

This operating budget funds various health related organizations, agencies, and programs. The State Health Department is the largest expenditure within the health related organizations in this budget; this is the Greenville/Emporia Health Department. It is a subset of the Crater Health District of the State Health Department. The functions of the health department continue to include environmental, family planning, OB services, immunization, communicable disease and other preventive services.

The District 19 Community Services Board provides mental health services to our citizens. The nine local governments that comprise Planning District 19 created this Board to meet the requirements of the State Code. The State Code requires localities to establish a community services board for the purpose of providing local mental health, mental retardation, and substance abuse services. Emporia's share of the cost of this program is based on a funding formula that the nine localities agreed to in 1999. The Board operates the Greenville/Emporia Counseling Services at 215 West Atlantic Street. This clinic provides mental health case management, counseling for substance abuse, and mental health services. The clinic provides twenty-four hour crisis intervention services, in-home health support services, day support services for persons with serious mental illness, and PATH (Projects for Assistance in the Transition from Homelessness).

The Crater District Area Agency on Aging provides services not only to the senior citizens of Emporia, but also to the senior citizens of Colonial Heights, Hopewell, Petersburg, Dinwiddie County, Greenville County, Prince George County, Surry County, and Sussex County. This budget reflects a 5% increase for the Health Department.

Social Services

This budget funds the City's share of the Greenville/Emporia Department of Social Services. The services offered by this department assist citizens in becoming as self-sufficient as their capabilities permit. This Department offers programs such as Temporary Assistance to Needy Families, Food Stamps, Medicaid, Adult Services, Child Protective Services, Child Day Care, Welfare to Work program, Intake and Emergency Service, and Foster Care. Child Day Care is the Department's fastest growing program; there is an enormous need for childcare in our community. The City's share of the Department's caseloads has steadily increased during the past ten years.

This budget reflects a 25% increase based on caseload or additional \$40,500.

Health and Social Services									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Health Related Services									
State Health Department	58,811	58,811	62,598	62,598	92,834	65,728	65,728	5.0%	
Mental Health Services (Dist. 19)	47,844	47,844	36,273	36,273	38,239	38,087	38,087	5.0%	
Crater District Area Agency on Aging	6,567	6,567	6,567	6,567	14,764	6,567	6,567	0.0%	
<i>Total</i>	113,222	113,222	105,438	105,438	145,837	110,382	110,382	4.7%	
Social Services									
Social Services	162,194	167,655	162,194	162,194	202,694	202,694	202,694	25.0%	
Comprehensive Services Act	52,550	52,550	105,100	105,100	105,100	105,100	105,100	0.0%	
<i>Total</i>	214,744	220,205	267,294	267,294	307,794	307,794	307,794	15.2%	
Total Health & Social Services	327,966	333,427	372,732	372,732	453,631	418,176	418,176	12.2%	

Schools and Library

Greenville County Public School System

The proposed 2007-2008 operating budget for the Greenville County Public School System is \$43,341,114 million or 49.3% increase.

In regards to the proposed increase, \$20,669,706 is attributed to the local share; \$13,000,000 is attributed to the Wyatt Middle School Renovation Project; the remainder of \$7,669,706, \$773,977 (13.8%) is the proposed increase to the City and County governments. At this time, the City is proposing \$3,049,765, which is a 2% increase. The ADM numbers regarding student population have been confirmed by the School Board Administration on April 24, 2007.

The Wyatt Middle School Renovation Project will begin construction in FY08. Proposed debt service schedule indicates a partial payment by the City and County in FY12 and a full payment in FY13. According to Davenport & Company, the City and County would have to increase real estate taxes equal to \$0.04 by FY13. The City Administration proposes to budget \$32,300, which represents \$0.01 on the real estate tax rate for the debt service in FY08.

Meherrin Regional Library

The Meherrin Regional Library serves Emporia, Greenville County, and Brunswick County. This budget funds Emporia's share of the cost of the operations of the library. The Richardson Memorial Library in Emporia is a branch of this regional library system. This branch provides library resources to all age groups and interest. It offers not only books and materials, but also access to technology via the internet. Circulation and computer use is on the rise. The library requested \$110,449 or a 25.3% increase in local funding. City Council approved a 5% increase over FY07 at \$92,535.

Schools and Library	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Schools									
Superintendent	500	500	500	500	500	500	500	0.0%	
Local Funding	3,048,147	2,884,053	3,011,430	3,011,430	3,319,197	3,049,765	3,049,765	1.3%	
Sales Tax - Education	882,284	882,284	882,284	890,000	948,840	948,840	948,840	7.5%	
Wyatt Middle School Renovation	0	0	0	0	32,300	32,300	32,300	#DIV/0!	Proposed debt service for 2012 - \$.01 on R.E.
<i>Total</i>	3,930,931	3,766,837	3,894,214	3,901,930	4,300,837	4,031,405	4,031,405	3.5%	
Library									
Library Operations	85,979	85,979	88,128	88,128	110,449	92,535	92,535	5.0%	
Capital	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	85,979	85,979	88,128	88,128	110,449	92,535	92,535	5.0%	
Total Schools & Library	4,016,910	3,852,816	3,982,342	3,990,058	4,411,286	4,123,940	4,123,940	3.6%	

Community Development

Planning and Zoning

This budget funds the City’s Planning and Zoning operations. The budget indicates some positive projects that began July 1, 2006. The City’s Comprehensive Plan will be updated to reflect changes in the local economy. The Plan will review the City’s major corridors, entryways, residential, commercial and industrial uses. This Plan will assist staff, Planning Commission and City Council to make sound decisions as growth occurs. In addition, the Plan will identify key areas for further study and changes, as necessary.

A second project is the South Main Street Enhancement Project. The City received federal funding in the amount of \$250,000 as 80% of the project, and the City included \$62,500 as 20% to study and implement streetscape improvements. Stantec Consulting Services, Inc. was hired by the City to engineer and design the project in two or more phases. City staff and representatives of Stantec Consulting will host several meetings in 2007-08 with the public and local merchants to discuss the proposed plan.

In addition, the City Administration and City Council are considering improvements to the Farmer’s Market site with a permanent structure. This budget does not reflect these improvements at this time.

The Planning & Zoning Department consists of a Zoning Administrator and support staff.

Expenditures:	FY 07 Budget	FY 08 Budget	Percent Change
Planning/Zoning	\$356,639	\$274,880	-22.9%
Personnel:	Full-time	Part-time	Total
	0	0	0*
* Zoning Administrator (Assistant City Manager administers Planning & Zoning duties)			

Airport

The Emporia-Greenville Airport aspires to continue to maintain a modern, business airport. An eight-member commission governs the operations of the Airport. The airport commission periodically receives Federal and State grants that require a local match, and the City and County share in providing that match. If the Commission receives grants that require a local match during Fiscal Year 2007-08, then the City can provide its share of the local match via a supplemental appropriation. This supplemental appropriation (grant match) is addressed in this budget.

The Truck Drivers Training School will be constructed in 2007 on the Airport property as part of an agreement with the Airport Commission, Greenville County, Southside Virginia Community College and the City of Emporia.

Virginia Cooperative Extension-Greenville/Emporia Extension Office

Virginia Polytechnic Institute and State University (Virginia Tech) runs this program on a statewide basis. Because Virginia Tech is a public institution that is partially funded by the Commonwealth of Virginia, the Extension Program is subject to funding by the State budget makers. This operating budget funds the City's share of the operating expenses of the Greenville/Emporia Extension Office, in particular, salaries and fringe benefits. In addition, the City and County are reviewing plans and a site to relocate this office so that it may better serve its constituents.

Community Development: Planning and Zoning, Airport, and Extension Service									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Planning and Zoning									
Salaries and Wages									
Community Development Planner	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Fringe Benefits									
FICA	0	0	0	0	0	0	0	#DIV/0!	
VRS and Life Insurance	0	0	0	0	0	0	0	#DIV/0!	
Medical Insurance	0	0	0	0	0	0	0	#DIV/0!	
Unemployment Insurance	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Contractual Services									
Professional Services	982	982	0	0	1,500	1,500	1,500	#DIV/0!	
Printing and Binding	250	227	200	200	200	200	200	0.0%	
Advertising	2,018	2,256	1,500	1,500	3,000	3,000	3,000	100.0%	
<i>Total</i>	3,250	3,465	1,700	1,700	4,700	4,700	4,700	176.5%	
Communications									
Postal Services	500	325	500	500	500	500	500	0.0%	
<i>Total</i>	500	325	500	500	500	500	500	0.0%	
Materials and Supplies									
Office Supplies	700	457	500	500	500	500	500	0.0%	
Books and Subscriptions	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	700	457	500	500	500	500	500	0.0%	
Travel									
Convention and Education	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Miscellaneous									
Dues and Memberships - Crater Planning	4,589	4,589	4,589	4,589	4,455	4,455	4,455	-2.9%	
CDBG-Lowground Road	245,775	245,173	0	0	0	0	0	#DIV/0!	
TEA-21 Grant and Match	0	0	312,500	100,000	212,500	212,500	212,500	-32.0%	
301 N. Main St. Enhancement Project Match	0	0	0	0	8,625	8,625	8,625	#DIV/0!	
Emporia/Greenville Mega Site Project	0	0	11,850	11,850	0	0	0	-100.0%	
Comprehensive Plan Update	0	0	25,000	16,500	43,600	43,600	43,600	74.4%	
GIS/Access Website	0	0	0	0	19,400	0	0	#DIV/0!	
<i>Total</i>	250,364	249,762	353,939	132,939	288,580	269,180	269,180	-23.9%	
Total Planning and Zoning	254,814	254,009	356,639	135,639	294,280	274,880	274,880	-22.9%	

Community Development: Planning and Zoning, Airport, and Extension Service - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Airport									
Operational	61,287	61,287	61,287	61,287	61,287	61,287	61,287	0.0%	
Capital	17,432	7,832	0	0	20,284	10,684	10,684	#DIV/0!	
Total	78,719	69,119	61,287	61,287	81,571	71,971	71,971	17.4%	
Extension Service									
Extension Employees	14,583	7,525	15,252	14,950	16,820	16,820	16,820	10.3%	
Fringe Benefits	3,636	2,106	4,733	4,410	5,142	5,142	5,142	8.6%	
Summer Internship	0	0	750	0	0	0	0	-100.0%	
Materials and Supplies	0	0	0	0	0	0	0	#DIV/0!	
Total	18,219	9,631	20,735	19,360	21,962	21,962	21,962	5.9%	
Total Planning/Airport/ Exten. Service	351,752	332,759	438,661	216,286	397,813	368,813	368,813	-15.9%	

Contributions

The City makes contributions to various education-based agencies, volunteer organizations, recreational organizations and other community enhancement groups.

The Contributions line item reflects an increase from \$646,741 to \$786,901 or 21.7%. New requests for funding were not considered and proposed increases by existing agencies were reduced by the City Administration and City Council.

Contributions	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Southside Virginia Community College	1,403	1,403	1,216	1,216	1,278	1,278	1,278	5.1%	
Southern Virginia Education Center	0	0	0	0	49,149	49,149	49,149	#DIV/0!	
Rescue Squad	28,128	28,128	30,000	30,000	34,060	34,060	34,060	13.5%	
Rescue Squad Worker's Compensation	2,991	2,990	3,507	3,507	4,040	4,040	4,040	15.2%	
Rescue Squad Capital	0	0	0	0	47,500	47,500	47,500	#DIV/0!	
Community Youth Center	39,000	39,000	39,000	39,000	40,000	39,000	39,000	0.0%	
CYC Capital	7,500	7,500	0	0	0	0	0	#DIV/0!	
EGRA	46,236	46,236	46,236	46,236	53,736	49,800	49,800	7.7%	
EGRA Capital Improvement	7,500	7,500	0	0	5,000	5,000	5,000	#DIV/0!	
E/G IDC	115,690	115,690	116,059	116,059	120,701	120,701	120,701	4.0%	
E/G Civic Center Foundation	24,000	24,000	0	0	10,000	0	0	#DIV/0!	
Law Library	5,615	5,643	5,200	5,300	5,300	5,300	5,300	1.9%	
Historical Society	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.0%	
Village View	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.0%	
Habitat for Humanity	960	960	1,000	1,000	2,000	1,000	1,000	0.0%	
Emporia Downtown Development Association	3,872	1,500	9,872	9,872	50,000	10,000	10,000	1.3%	
SSGIA-Improvement Assoc.	19,200	19,200	19,200	19,200	35,000	19,200	19,200	0.0%	
Chamber of Commerce	8,160	8,160	8,160	8,160	10,000	8,160	8,160	0.0%	Addl. \$12,000 in-kind (rent & custodial services)
Peanut Festival	3,000	3,000	3,000	3,000	4,000	3,000	3,000	0.0%	
Meherin River Arts Council	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.0%	
C.A.R.E.S.	2,400	2,400	2,400	2,400	2,400	2,400	2,400	0.0%	
E/G Literacy Council	2,880	2,880	2,880	2,880	0	2,880	2,880	0.0%	
Foster Grandparents Program	2,655	2,655	2,655	2,655	2,766	2,655	2,655	0.0%	
Coalition for Delaying Youth Parenthood	6,000	6,000	6,000	6,000	12,000	6,000	6,000	0.0%	Addl. \$12,000 in-kind (rent & custodial services)
Legal Aid	960	960	960	960	998	960	960	0.0%	
YMCA	9,600	9,600	9,600	9,600	10,000	5,000	9,600	0.0%	
Boys and Girls Club-Operational	28,800	28,800	30,000	30,000	34,000	30,750	30,750	2.5%	
IDA - Economic Development	278,400	253,076	259,313	255,000	280,000	280,000	280,000	8.0%	
Central Virginia Health Planning Agency	0	0	665	665	664	664	664	-0.2%	
Crater Small Business Development Center	3,141	3,140	3,140	3,140	3,140	3,140	3,140	0.0%	
Crater Disability Services Board	0	0	0	0	1,000	0	0	#DIV/0!	
Emporia-Greenville Humane Society, Inc.	0	0	0	0	20,000	0	4,000	#DIV/0!	
Old Dominion Emergency Medical Services	0	0	0	0	500	0	0	#DIV/0!	
American Red Cross	0	0	0	0	5,000	0	0	#DIV/0!	
Employee Appreciation	1,500	609	1,514	1,514	1,500	1,500	1,500	-0.9%	
Retirees - Medical Insurance	45,296	42,257	28,164	28,164	28,164	28,164	28,164	0.0%	
Total Contributions	711,887	680,287	646,741	642,528	890,896	778,301	786,901	21.7%	

Non-Departmental

The Non-Departmental section of the General Fund Budget includes the funding for the cost of the insurance for the General Fund activities, debt service for the General Fund, data processing, merit and cost of living adjustments, transfers to the Utility Fund, appropriated fund balance, and the funding of capital projects. The City does not plan to increase debt service in the General Fund Budget, with the exception of the Wyatt Middle School project, which is reflected in the School Administration section. The "Citizens Bank Building" continues to be reviewed by the City Administration and City Council that was purchased in 2004 to relocate constitutional officers from the Municipal Building for additional space.

As for the insurance, this includes all of the General Fund's general liability coverage, property loss, and surety bonds. The City Administration increased the percentage of General Liability Insurance with VML Insurance Programs in the General Fund to 75% and reduced the Utility Fund Budget's responsibility from 39% to 25%, which accurately reflects the true cost. In addition, the City Administration restructured the General Liability Insurance premiums by increasing the deductibles to reduce the annual premium, as recommended by VML Insurance representatives.

Debt service includes funding for the City to pay principal and interest on the outstanding General Fund debt. The proposed budget does not reflect an increase in debt service for FY08.

Non-Departmental									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Data Processing									
Annual Licensing/Support	7,072	7,071	0	0	18,800	18,800	18,800	#DIV/0!	
Capital Improvement Projects									
Financial Software Package	0	0	173,795	173,795	0	0	0	-100.0%	
Bank Building	158,866	4,832	154,534	150,383	150,383	150,383	150,383	-2.7%	
Animal Shelter Improvements	0	0	11,000	8,436	0	0	0	-100.0%	
Total	158,866	4,832	339,329	332,614	150,383	150,383	150,383	-55.7%	
Insurance (75%)									
	85,784	85,784	106,246	106,246	149,455	149,455	149,455	40.7%	
Less VML Credit	0	0	0	0	0	0	0	#DIV/0!	
Total	85,784	85,784	106,246	106,246	149,455	149,455	149,455	40.7%	
Debt Service									
E-911 Equipment	41,093	41,093	41,093	41,093	20,547	20,547	20,547	-50.0%	E-911 Equipment, 2008
New Health Dept. Debt Service	16,296	16,295	14,942	14,941	16,385	16,385	16,385	9.7%	2028
New Sheriff's Dept. Debt Service	17,889	17,888	16,403	16,534	17,987	17,987	17,987	9.7%	2028
GO Refunding Bond Series 2006	116,608	116,608	93,056	93,011	137,934	137,934	137,934	48.2%	Refunded 2003A GO Bond, 2036
GO Bond Series 2003B	98,608	165,270	98,536	98,536	98,613	98,613	98,613	0.1%	Fire truck, street sweeper, garbage trucks, 2010
2004 Lease Purchase Agreement	75,962	75,958	75,962	75,962	75,961	75,961	75,961	0.0%	Fire truck and vehicles, 2009
GO Refunding Bond Series 2004A	162,576	162,019	171,047	171,047	174,499	174,499	174,499	2.0%	Refunded 1995 GO Bond, 2016
GO Bond Series 2004B	50,688	50,848	50,709	50,706	50,681	50,681	50,681	-0.1%	Bank building and vehicles, 2019 - 2010
2006 Lease Purchase Agreement	0	0	10,288	10,288	20,576	20,576	20,576	100.0%	Police cars, 2010
2006 Note Payable	0	0	37,656	35,911	39,028	39,028	39,028	3.6%	Financial Software, 2012
Bond Issue Costs	0	7,799	0	0	0	0	0	#DIV/0!	
Transfer to Other Funds	0	11,065	0	0	0	0	0	#DIV/0!	
Debt Principal Payments	0	4,080,043	0	0	0	0	0	#DIV/0!	
Debt Interest Payments	0	0	0	0	0	0	0	#DIV/0!	
Total Debt Service	579,720	4,744,686	609,692	608,029	652,211	652,211	652,211	7.0%	
Transfer to Utility Fund									
	0	0	0	0	0	0	0	#DIV/0!	
2.5% Merit Increase effective July 1, 2007	0	0	0	0	47,685	47,685	47,685	#DIV/0!	
2.0% COLA effective December 1, 2007	0	0	0	0	32,201	32,201	32,201	#DIV/0!	Includes 4% increase for Constutional Officers effective Dec. 1, 2007
Appropriated Fund Balance	87,298	0	0	0	40,782	37,502	16,890	#DIV/0!	
Total Non-Departmental	918,740	4,842,373	1,055,267	1,046,889	1,091,517	1,088,237	1,067,625	1.2%	
Grand Total General Fund	14,772,248	18,610,411	15,051,596	14,732,501	16,686,618	15,107,905	15,107,905	0.4%	

Utility Fund – Department of Public Utilities

The City operates its utility system as an enterprise fund; as such, revenues from utility customers offset utility expenditures. The City does not normally supplement General Fund monies to operate the utility system; however, the City Administration recommended a transfer from the General Fund Budget to the Utility Fund Budget to offset a shortfall in revenues. The Utility Fund consists of Administration & Billing, Water Treatment Plan, Water Distribution, Wastewater Treatment Plan, Sewage Collection and Non-Departmental. The Utility Fund Budget is balanced with an increase of 13% in user rates. In keeping with enterprise fund accounting principles, this fund normally compensates the General Fund for the various services (indirect costs) that the General Fund provides the Utility Fund. However, the City Administration proposes not to reimburse the General Fund for indirect costs in FY08. In addition, the Utility Fund Budget reflects an increase regarding the septic disposal fees from \$55/1,000 gallons to \$75.

The Utility Fund Budget indicates an overall decrease of -7.7% or -\$221,488, less the revenue from the *Proceeds from Financing and Appropriated Fund Balance*. The decrease in revenue is attributed to the loss of two industries in December 2006, one being a large water and sewer user (-\$144,000). In addition, the Utility Fund continues to increase with debt service, which is being proposed at 29% of the overall budget.

The initial requests from City Departments increased at 45.3% over last year's budget, but were reduced significantly based on the loss of revenue. The City Administration proposed and City Council approved on April 3, 2007, two (2) options regarding health care plans for employees. The renewal rate increase is less than 1% or \$4,872 overall; General Liability and Property Insurance increased by 13.6%, but changes were made to reduce the Utility Fund's responsibility to accurately reflect its true cost.

The Utility Fund Budget proposes to increase water and sewer rates by 13% or an increase of \$????? in new revenue; these rates are proposed to increase from \$9.83 per 2,000 gallons to \$11.11 (additional \$1.28) for water and \$13.51 per 2,000 gallons to \$15.27 (additional \$1.76) for sewer services. A 1% increase on the water rate equals an additional \$9,300 in revenue; a 1% increase on the sewer rate equals an additional \$11,100 in revenue.

This department has three major components – Administration, Water, and Sewer. The department is responsible for providing safe, reliable and cost efficient water and sanitary sewer services to our citizens through customer services, water production, line and pump station maintenance, and the construction of water and sewer lines and facilities as necessary.

Within the water operations, there are two divisions – the Water Treatment Plant and the water distribution division. The sewer operations consist of the Wastewater Treatment Plant and the sewer collection system.

Administration is responsible for the overall management of the department, the implementation of the City's utility policies, the review and approval of all new utility systems installed by private developers, the evaluation of long term water and sewer needs, billing and collections, and the implementation of improvements, which will ensure cost effective and efficient public utilities for our citizens. The Water Supply Planning Project is being funded in this budget (\$15,000) jointly with Greensville County as required by the State.

The Water Treatment Plant will continue to supply quality water in the high standards as set by the State government agencies. This department will continue personnel training in water treatment, which will allow all personnel to keep abreast of new processes, regulations and maintain their license. Perform regular maintenance on equipment to minimize down time and replacement. Performance measurement tools include continued favorable inspection reports from state agencies with minimal complaints from the customers served. The proposed budget reflects the replacement of three (3) soft-starters and install valve controls for FY08.

The Wastewater Treatment Plant will continue to protect the health and environment of the citizens of the City of Emporia from harmful pollutants. This will be accomplished by meeting or exceeding any and all applicable regulations as set forth by local, state and federal regulatory agencies in the most cost efficient manner possible. Continue personnel training in wastewater treatment, which will allow all personnel to keep abreast of new treatment processes and regulations. Perform maintenance on equipment and buildings to prevent or minimize deterioration, down time and replacement. Continue safety training to adhere to City policies and mandated occupational regulations. The proposed budget reflects a capital expense to replace and rebuild a Parkson screen, which is approximately 20 years old.

The Sewage Collection division will continue to monitor the sanitary sewer system in order to keep it functional as required by the State Health Department. This department will replace failing or deteriorated sewer main and service lines, continue with scheduled preventative maintenance with all pumping stations. Seek out infiltration of rainwater and make necessary repairs to help reduce operating costs at the Wastewater Treatment Plant.

Both the Water Distribution and Sewage Collection divisions will fund a new backhoe, as a replacement.

The proposed budget is balanced by increasing water & sewer rates by 13%, increasing septic disposal fees from \$55 to \$75, and appropriating \$75,000 from the Fund Balance for a Sewer System Evaluation Study-inflow/infiltration (\$75,000).

Utility Fund Revenue & Expenditure Summary									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Revenues									
Water Sales	1,083,336	941,748	1,075,000	930,000	1,069,500	1,069,500	1,050,900	-2.2%	13% rate increase
Sewer Service	1,106,300	1,159,388	1,209,000	1,110,000	1,276,500	1,276,500	1,254,300	3.7%	13% rate increase & increase
Meter Charges	53,000	52,474	52,000	53,500	53,000	53,000	53,000	1.9%	septic disposal fee from \$55 to \$75
Water Taps	7,000	8,749	8,000	9,500	9,000	9,000	9,000	12.5%	
Sewer Taps	4,000	6,400	4,500	8,000	5,250	5,250	5,250	16.7%	
Sales, Labor, and Materials	2,000	1,505	2,000	2,000	2,000	2,000	2,000	0.0%	
Penalties	41,000	39,403	38,000	51,000	50,000	50,000	50,000	31.6%	
Cut-on/Cut-off Fees	31,000	35,124	29,000	50,000	50,000	50,000	50,000	72.4%	
Rental Income	0	2,200	2,400	2,400	2,400	2,400	2,400	0.0%	
Miscellaneous	10,000	49,017	7,600	2,500	4,500	4,500	4,500	-40.8%	
Interest Earned	25,000	26,538	24,000	26,500	26,000	26,000	26,000	8.3%	
Proceeds from Financing	0	0	225,000	225,000	0	0	0	-100.0%	
Appropriated Fund Balance	141,121	0	189,624	189,624	75,000	75,000	75,000	-60.4%	SSES Study - Inflow/Infiltration
Transfer in from General Fund	0	0	0	0	19,510	19,510	0	#DIV/0!	
Total Utility Fund Revenue	2,503,757	2,322,546	2,866,124	2,660,024	2,642,660	2,642,660	2,582,350	-9.9%	
Expenditures									
Administration and Billing	270,181	660,853	272,300	272,390	245,548	244,148	244,148	-10.3%	
Water Treatment Plant	437,038	428,119	466,667	444,854	467,838	467,238	467,238	0.1%	
Water Distribution	237,796	362,824	517,413	515,227	1,848,954	348,804	309,597	-40.2%	
Wastewater Treatment Plant	514,875	504,559	520,303	503,618	607,462	574,662	575,008	10.5%	
Sewage Collection	160,855	59,448	212,069	212,068	196,857	194,732	155,525	-26.7%	
Non-Departmental	883,012	740,865	877,372	770,063	813,076	813,076	830,834	-5.3%	
Total Utility Fund Expenditures	2,503,757	2,756,668	2,866,124	2,718,220	4,179,735	2,642,660	2,582,350	-9.9%	

Public Utilities Administration & Billing									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Treasurer (stipend)	16,679	16,679	17,295	17,295	6,600	6,600	6,600	-61.8%	
Deputy Treasurer (stipend)	21,001	21,001	22,948	22,948	6,600	6,600	6,600	-71.2%	
Billing Account Clerk	22,720	22,249	23,751	23,751	23,899	23,899	23,899	0.6%	
Public Utilities Director	69,499	69,499	72,886	72,886	71,549	71,549	71,549	-1.8%	
Meter Reader	37,539	37,539	33,924	33,924	27,996	27,996	27,996	-17.5%	
Public Utilities Secretary (50%)	15,008	15,008	15,741	15,741	15,838	15,838	15,838	0.6%	
<i>Total</i>	182,446	181,975	186,545	186,545	152,482	152,482	152,482	-18.3%	
Fringe Benefits									
FICA	14,909	11,193	13,404	13,400	11,665	11,665	11,665	-13.0%	
VRS and Life Insurance	24,521	24,352	29,462	29,462	25,252	25,252	25,252	-14.3%	
Medical Insurance	22,033	22,032	23,679	23,679	18,991	18,991	18,991	-19.8%	
Unemployment Insurance	390	323	244	244	234	234	234	-4.1%	
Worker's Compensation	11,001	11,001	4,728	4,822	4,374	4,374	4,374	-7.5%	
<i>Total</i>	72,854	68,901	71,517	71,607	60,516	60,516	60,516	-15.4%	
Contractual Services									
Professional Services	0	0	0	0	15,000	15,000	15,000	#DIV/0!	Water Supply Planning Project
Repairs and Maintenance	113	113	350	350	350	200	200	-42.9%	
Maintenance Service Contracts	196	196	0	0	200	200	200	#DIV/0!	
<i>Total</i>	309	309	350	350	15,550	15,400	15,400	4300.0%	
Communications									
Postage	6,700	6,555	7,025	7,025	7,200	7,200	7,200	2.5%	
Telecommunications	250	171	175	175	250	250	250	42.9%	
<i>Total</i>	6,950	6,726	7,200	7,200	7,450	7,450	7,450	3.5%	
Materials and Supplies									
Office Supplies	5,000	4,501	6,000	6,000	6,000	5,000	5,000	-16.7%	
<i>Total</i>	5,000	4,501	6,000	6,000	6,000	5,000	5,000	-16.7%	
Travel									
Convention and Education	585	517	532	532	1,000	750	750	41.0%	
<i>Total</i>	585	517	532	532	1,000	750	750	41.0%	
Miscellaneous									
Dues and Memberships	10	10	0	0	200	200	200	#DIV/0!	
Miscellaneous	637	540	156	156	450	450	450	188.5%	
Depreciation	0	385,790	0	0	0	0	0	#DIV/0!	
Amortization - Bond Issue Cost	0	10,194	0	0	0	0	0	#DIV/0!	
<i>Total</i>	647	396,534	156	156	650	650	650	316.7%	

Administration - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital/Equipment									
Furniture and Fixtures	0	0	0	0	1,900	1,900	1,900	#DIV/0!	
EDP Equipment	1,390	1,390	0	0	0	0	0	#DIV/0!	
<i>Total</i>	1,390	1,390	0	0	1,900	1,900	1,900	#DIV/0!	
Total Administration	270,181	660,853	272,300	272,390	245,548	244,148	244,148	-10.3%	

Water Treatment									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Plant Superintendent	51,682	51,682	54,195	54,195	54,531	54,531	54,531	0.6%	
Treatment Plant Operators (3)	129,258	132,152	135,155	135,155	130,992	130,992	130,992	-3.1%	
Overtime	8,927	8,991	5,779	5,779	7,500	7,500	7,500	29.8%	
<i>Total</i>	189,867	192,825	195,129	195,129	193,023	193,023	193,023	-1.1%	
Fringe Benefits									
FICA	14,263	14,233	14,595	14,595	14,767	14,767	14,767	1.2%	
VRS and Life Insurance	24,157	22,053	30,368	30,104	30,723	30,723	30,723	1.2%	
Medical Insurance	22,298	22,297	22,436	20,833	22,549	22,549	22,549	0.5%	
Unemployment Insurance	358	301	277	277	240	240	240	-13.4%	
Worker's Compensation	5,671	5,671	5,624	5,548	5,827	5,827	5,827	3.6%	
<i>Total</i>	66,747	64,555	73,300	71,357	74,106	74,106	74,106	1.1%	
Contractual Services									
Professional Services	16,744	16,730	8,100	6,000	11,000	11,000	11,000	35.8%	
Repairs and Maintenance	6,000	5,142	3,200	2,819	6,000	5,500	5,500	71.9%	
Maintenance Service Contracts	0	0	535	535	1,000	1,000	1,000	86.9%	
Printing and Binding	816	816	625	625	700	700	700	12.0%	
Laundry and Dry Cleaning	1,670	1,564	1,550	1,550	1,500	1,500	1,500	-3.2%	
<i>Total</i>	25,230	24,252	14,010	11,529	20,200	19,700	19,700	40.6%	
Utilities									
Electricity	42,070	42,430	38,500	31,000	35,000	35,000	35,000	-9.1%	
Heating	3,150	3,144	3,025	3,025	2,500	2,500	2,500	-17.4%	
<i>Total</i>	45,220	45,574	41,525	34,025	37,500	37,500	37,500	-9.7%	
Communications									
Postage	1,450	1,428	1,240	1,240	1,500	1,500	1,500	21.0%	
Messenger Services	131	100	210	195	200	200	200	-4.8%	
Telecommunications	3,013	3,167	3,013	2,860	3,000	3,000	3,000	-0.4%	
<i>Total</i>	4,594	4,695	4,463	4,295	4,700	4,700	4,700	5.3%	

Water Treatment - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Materials and Supplies									
Office Supplies	94	94	150	150	200	200	200	33.3%	
Housekeeping and Janitorial Supplies	300	371	350	350	300	300	300	-14.3%	
Repair and Maintenance Supplies	8,163	8,241	11,200	10,770	9,000	9,000	9,000	-19.6%	
Vehicle and Power Equipment Supplies	1,413	1,428	2,600	1,555	1,500	1,500	1,500	-42.3%	
Uniforms and Wearing Apparel	0	0	200	200	300	200	200	0.0%	
Books and Subscriptions	0	0	25	25	325	325	325	1200.0%	
Chemicals	80,000	70,850	85,000	77,257	91,209	91,209	91,209	7.3%	
Tools	84	0	350	350	350	350	350	0.0%	
<i>Total</i>	90,054	80,984	99,875	90,657	103,184	103,084	103,084	3.2%	
Travel									
Convention and Education	1,354	1,354	1,700	1,700	1,700	1,700	1,700	0.0%	
<i>Total</i>	1,354	1,354	1,700	1,700	1,700	1,700	1,700	0.0%	
Miscellaneous									
Dues and Memberships	290	290	590	585	290	290	290	-50.8%	
Waterworks Operation Fee	4,479	4,479	4,965	4,963	5,000	5,000	5,000	0.7%	
DEQ Permit Fee	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0.0%	
<i>Total</i>	5,969	5,969	6,755	6,748	6,490	6,490	6,490	-3.9%	
Capital/Equipment									
Machinery and Equipment	7,587	7,587	28,271	27,775	26,500	26,500	26,500	-6.3%	
Furniture and Fixtures	0	0	0	0	0	0	0	#DIV/0!	
Communications Equipment	146	60	200	200	225	225	225	12.5%	
EDP Equipment	0	0	1,229	1,229	0	0	0	-100.0%	
<i>Total</i>	7,733	7,647	29,700	29,204	26,725	26,725	26,725	-10.0%	
Leases and Rentals									
Equipment Rental	150	144	150	150	150	150	150	0.0%	
Land Rent	120	120	60	60	60	60	60	0.0%	
<i>Total</i>	270	264	210	210	210	210	210	0.0%	
Total Water Treatment	437,038	428,119	466,667	444,854	467,838	467,238	467,238	0.1%	

Water Distribution	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Maintenance Supervisor	42,423	42,423	43,395	43,395	43,664	43,664	43,664	0.6%	
Motor Equipment Operator	27,869	27,869	30,712	30,712	24,745	24,745	24,745	-19.4%	
Assistant Meter Reader	0	0	0	0	20,817	20,817	20,817	#DIV/0!	
Utility Workers (2)	48,565	50,146	49,322	49,322	43,754	43,754	43,754	-11.3%	
Overtime	1,179	1,307	1,200	1,200	1,000	1,000	1,000	-16.7%	
<i>Total</i>	120,036	121,745	124,629	124,629	133,980	133,980	133,980	7.5%	
Fringe Benefits									
FICA	11,095	11,331	10,219	10,219	10,250	10,250	10,250	0.3%	
VRS and Life Insurance	15,159	140,134	49,804	49,804	51,823	51,823	51,823	4.1%	
Medical Insurance	23,868	23,868	25,659	25,858	21,704	21,704	21,704	-15.4%	
Unemployment Insurance	261	393	327	327	189	189	189	-42.2%	
Worker's Compensation	259	258	3,254	3,371	4,176	4,176	4,176	28.3%	
<i>Total</i>	50,642	175,984	89,263	89,579	88,142	88,142	88,142	-1.3%	
Contractual Services									
Professional Services	21,900	21,890	4,400	4,400	4,400	4,400	4,400	0.0%	
Repairs and Maintenance	200	0	5,161	5,161	600	600	600	-88.4%	
Maintenance Service Contracts	2,500	2,281	3,000	3,000	3,000	3,000	3,000	0.0%	
Advertising	140	140	128	128	200	200	200	56.3%	
Laundry and Dry Cleaning	1,200	1,127	1,200	1,000	1,000	1,000	1,000	-16.7%	
<i>Total</i>	25,940	25,438	13,889	13,689	9,200	9,200	9,200	-33.8%	
Utilities									
Electricity	2,070	1,593	1,500	200	500	500	500	-66.7%	
<i>Total</i>	2,070	1,593	1,500	200	500	500	500	-66.7%	
Communications									
Messenger Services	75	17	75	75	75	50	50	-33.3%	
Telecommunications	3,697	3,892	4,000	3,000	3,000	3,000	3,000	-25.0%	
<i>Total</i>	3,772	3,909	4,075	3,075	3,075	3,050	3,050	-25.2%	
Materials and Supplies									
Office Supplies	0	20	75	75	200	100	100	33.3%	
Repair and Maintenance Supplies	18,000	16,374	21,000	21,000	23,000	23,000	23,000	9.5%	
Vehicle and Power Equipment Supplies	9,860	10,285	11,000	11,000	11,000	11,000	11,000	0.0%	
Uniforms and Wearing Apparel	0	0	175	175	200	175	175	0.0%	
Meter Conversion	0	0	20,090	20,089	20,000	20,000	20,000	-0.4%	
Meter Replacement	4,811	4,811	5,000	5,000	5,000	5,000	5,000	0.0%	
Hydrant Replacement	0	0	0	0	5,000	5,000	5,000	#DIV/0!	
<i>Total</i>	32,671	31,490	57,340	57,339	64,400	64,275	64,275	12.1%	

Water Distribution - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Travel									
Convention and Education	254	254	255	255	300	300	300	17.6%	
<i>Total</i>	254	254	255	255	300	300	300	17.6%	
Miscellaneous									
Rental, CSX	204	204	212	211	250	250	250	17.9%	
<i>Total</i>	204	204	212	211	250	250	250	17.9%	
Capital/Equipment									
Machinery and Equipment	2,207	2,207	1,250	1,250	0	0	0	-100.0%	
Motor Vehicles and Equipment	0	0	0	0	39,207	39,207	0	#DIV/0!	
Water Main Replacements and Upgrade	0	0	0	0	1,509,900	9,900	9,900	#DIV/0!	
New Lines and Meters	0	0	225,000	225,000	0	0	0	-100.0%	
<i>Total</i>	2,207	2,207	226,250	226,250	1,549,107	49,107	9,900	-95.6%	
Total Water Distribution	237,796	362,824	517,413	515,227	1,848,954	348,804	309,597	-40.2%	

Wastewater Treatment									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Salaries and Wages									
Plant Superintendent	54,301	54,301	55,550	55,550	55,894	55,894	55,894	0.6%	
Operators (4)	149,740	155,752	149,451	149,451	148,745	148,745	148,745	-0.5%	
Lab Technician	34,808	34,808	36,508	36,508	36,733	36,733	36,733	0.6%	
Overtime	6,000	750	2,600	2,600	6,500	6,500	6,500	150.0%	
<i>Total</i>	244,849	245,611	244,109	244,109	247,872	247,872	247,872	1.5%	
Fringe Benefits									
FICA	18,731	17,480	17,523	17,523	18,963	18,963	18,963	8.2%	
VRS and Life Insurance	32,245	34,150	38,902	38,902	41,056	41,056	41,056	5.5%	
Medical Insurance	36,812	35,570	33,165	33,164	29,724	29,724	29,724	-10.4%	
Unemployment Insurance	478	451	353	353	322	322	322	-8.8%	
Worker's Compensation	5,331	5,101	4,547	4,547	5,092	5,092	5,092	12.0%	
<i>Total</i>	93,597	92,752	94,490	94,489	95,157	95,157	95,157	0.7%	
Contractual Services									
Professional Services	6,982	6,404	6,820	6,320	35,000	10,000	10,000	46.6%	
Repairs and Maintenance	11,400	10,111	5,000	5,000	50,000	45,000	45,000	800.0%	
Maintenance Service Contracts	2,662	2,662	2,400	2,400	2,400	2,400	2,400	0.0%	
Advertising	450	0	450	900	450	450	450	0.0%	
Laundry and Dry Cleaning	2,000	1,999	2,000	1,900	2,000	2,000	2,000	0.0%	
<i>Total</i>	23,494	21,176	16,670	16,520	89,850	59,850	59,850	259.0%	
Utilities									
Electricity	69,800	71,319	73,600	73,600	70,000	70,000	70,000	-4.9%	
<i>Total</i>	69,800	71,319	73,600	73,600	70,000	70,000	70,000	-4.9%	
Communications									
Postage	25	13	100	50	50	50	50	-50.0%	
Messenger Services	650	327	650	650	650	650	650	0.0%	
Telecommunications	2,533	1,682	2,534	2,000	2,500	2,500	2,500	-1.3%	
<i>Total</i>	3,208	2,022	3,284	2,700	3,200	3,200	3,200	-2.6%	

Wastewater Treatment - Continued									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Materials and Supplies									
Office Supplies	209	209	1,000	700	700	500	500	-50.0%	
Agricultural Supplies	0	0	300	300	300	100	100	-66.7%	
Medical and Lab Supplies	25	10	25	15	25	25	25	0.0%	
Housekeeping and Janitorial Supplies	1,000	705	1,000	1,000	1,000	1,000	1,000	0.0%	
Repair and Maintenance Supplies	23,800	22,076	19,225	18,000	20,000	20,000	20,000	4.0%	
Vehicle and Power Equipment Supplies	7,267	7,358	10,000	10,000	10,000	10,000	10,000	0.0%	
Uniforms and Wearing Apparel	400	366	400	400	800	400	400	0.0%	
Chemicals	33,611	28,698	36,600	22,000	26,000	24,000	24,000	-34.4%	
Tools	250	60	250	250	250	250	250	0.0%	
<i>Total</i>	66,562	59,482	68,800	52,665	59,075	56,275	56,275	-18.2%	
Travel									
Convention and Education	1,000	861	1,000	1,000	2,000	2,000	2,000	100.0%	
<i>Total</i>	1,000	861	1,000	1,000	2,000	2,000	2,000	100.0%	
Miscellaneous									
Dues and Memberships	717	717	500	754	764	764	764	52.8%	
DEQ Permit Fee	4,850	4,850	4,850	4,850	4,850	4,850	4,850	0.0%	
<i>Total</i>	5,567	5,567	5,350	5,604	5,614	5,614	5,614	4.9%	
Leases and Rentals									
Equipment Rental	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	0	0	0	0	0	0	0	#DIV/0!	
Capital/Equipment									
Machinery and Equipment	5,323	5,323	8,500	8,500	34,694	34,694	35,040	312.2%	
Furniture and Fixtures	500	326	3,500	3,500	0	0	0	-100.0%	
Communications Equipment	975	120	0	0	0	0	0	#DIV/0!	
Motor Vehicles and Equipment	0	0	0	0	0	0	0	#DIV/0!	
EDP Equipment	0	0	1,000	931	0	0	0	-100.0%	
<i>Total</i>	6,798	5,769	13,000	12,931	34,694	34,694	35,040	169.5%	
Total Wastewater Treatment	514,875	504,559	520,303	503,618	607,462	574,662	575,008	10.5%	

Sewage Collection	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Contractual Services									
Professional Services	0	0	0	0	0	0	0	#DIV/0!	
Repairs and Maintenance	12,700	6,831	15,000	15,000	17,500	17,500	17,500	16.7%	
Maintenance Service Contracts	1,000	910	1,900	1,900	1,400	1,400	1,400	-26.3%	
Laundry and Dry Cleaning	1,200	1,127	1,100	1,100	1,200	1,200	1,200	9.1%	
<i>Total</i>	14,900	8,868	18,000	18,000	20,100	20,100	20,100	11.7%	
Utilities									
Electricity	18,000	18,930	19,100	19,100	18,000	18,000	18,000	-5.8%	
<i>Total</i>	18,000	18,930	19,100	19,100	18,000	18,000	18,000	-5.8%	
Communications									
Messenger Services	2	2	25	25	25	25	25	0.0%	
Telecommunications	5,189	5,548	5,610	5,610	4,800	4,800	4,800	-14.4%	
<i>Total</i>	5,191	5,550	5,635	5,635	4,825	4,825	4,825	-14.4%	
Materials and Supplies									
Office Supplies	0	20	0	0	0	0	0	#DIV/0!	
Repair and Maintenance Supplies	19,222	17,117	20,000	20,000	22,000	20,000	20,000	0.0%	
Vehicle and Power Equipment Supplies	8,453	8,694	9,000	9,000	9,000	9,000	9,000	0.0%	
Uniforms and Wearing Apparel	0	0	75	75	175	50	50	-33.3%	
<i>Total</i>	27,675	25,831	29,075	29,075	31,175	29,050	29,050	-0.1%	
Travel									
Convention and Education	100	65	311	311	300	300	300	-3.5%	
<i>Total</i>	100	65	311	311	300	300	300	-3.5%	
Miscellaneous									
Rental, CSX	204	204	212	211	250	250	250	17.9%	
<i>Total</i>	204	204	212	211	250	250	250	17.9%	
Capital/Equipment									
Pier Replacement	80,000	0	139,736	139,736	0	0	0	-100.0%	
S.S.E.S. Study	0	0	0	0	75,000	75,000	75,000	#DIV/0!	
Machinery & Equipment	1,900	0	0	0	8,000	8,000	8,000	#DIV/0!	
Motor Vehicles and Equipment	12,885	0	0	0	39,207	39,207	0	#DIV/0!	
<i>Total</i>	94,785	0	139,736	139,736	122,207	122,207	83,000	-40.6%	
Total Sewage Collection	160,855	59,448	212,069	212,068	196,857	194,732	155,525	-26.7%	

Non-Departmental									
	2005-06	2005-06	2006-07	2006-07	2007-08	2007-08	2007-08	% Change	Explanation
	Budget	Actual	Budget	Year-End	Department	Manager	Approved	Over 2006-07	
				Projection	Request	Recommends			
Capital Improvement Projects									
Solids Handling Facility	18,285	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	18,285	0	0	0	0	0	0	#DIV/0!	
Insurance (25%)									
	55,953	55,953	68,329	68,328	49,819	49,819	49,819	-27.1%	
Less VML Credit	0	0	0	0	0	0	0	#DIV/0!	
<i>Total</i>	55,953	55,953	68,329	68,328	49,819	49,819	49,819	-27.1%	
Debt Service									
Revenue Water Bond Series 1994 #91-04	81,721	39,789	81,721	81,721	81,721	81,721	81,721	0.0%	Water tank, lines, effluent treatment sys., 2034
Revenue Water Bond Series 1994 #91-05	10,896	2,638	10,896	10,896	10,896	10,896	10,896	0.0%	Water tank, lines, effluent treatment sys., 2034
Revenue Sewer Bond Series 1996 #92-06	137,700	102,934	137,700	137,700	137,700	137,700	137,700	0.0%	Sewer lines, pump stations and upgrades, 2036
GO Refunding Bond Series 2006	257,867	364,758	206,989	205,825	305,237	305,237	305,237	47.5%	Refunded 2003A Bonds, 2036
2004 Lease Purchase Agreement	4,234	357	4,234	4,234	4,234	4,234	4,234	0.0%	Truck purchase, 2009
GO Refunding Bond Series 2004A	57,122	26,530	44,652	16,156	16,482	16,482	16,482	-63.1%	Refunded 1995 Bonds, 2016
GO Bond Series 2004B (Solids Facility)	108,272	0	108,500	108,477	108,374	108,374	108,374	-0.1%	Solids Handling Facility, 2034
2006 Note Payable	0	0	48,802	48,802	66,517	66,517	66,517	36.3%	Water main extension under I-95, 2012
2007 Lease Purchase (Backhoe)	0	0	0	0	0	0	17,758	#DIV/0!	5% for 5 years
<i>Total</i>	657,812	537,006	643,494	613,811	731,161	731,161	748,919	16.4%	
Indirect Costs									
Due to General Fund	145,962	145,962	155,250	77,625	0	0	0	-100.0%	
2.5% Merit Increase effective July 1, 2007					21,711	21,711	21,711	#DIV/0!	
2.0% COLA effective December 1, 2007					10,385	10,385	10,385	#DIV/0!	
Appropriated Fund Balance	0	0	10,299	10,299	0	0	0	-100.0%	
Contingency Fund	5,000	1,944	0	0	0	0	0	#DIV/0!	
Total Non-Departmental	883,012	740,865	877,372	770,063	813,076	813,076	830,834	-5.3%	
Grand Total Utility Fund	2,503,757	2,756,668	2,866,124	2,718,220	4,179,735	2,642,660	2,582,350	-9.9%	