



**TOWN OF ASHLAND**  
**2013-2014 Adopted Budget**  
**May 21, 2013**

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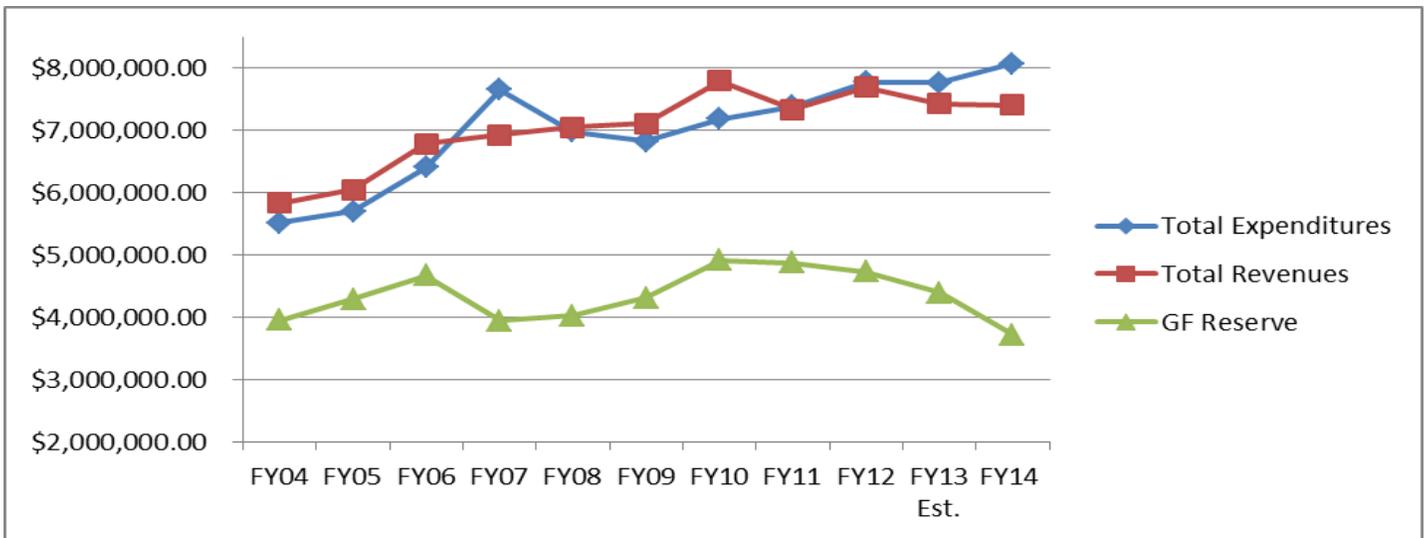
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**Town of Ashland Proposed Financial Plan**  
**July 1, 2013—June 30, 2014**

I am pleased to present the Town Manager’s proposed budget for the fiscal period of July 1, 2013 through June 30, 2014.

As the economy slowly recovers local governments will not feel the benefit of that increased revenue for another one to three years. The FY2014 and FY2015 budgets will likely be the two most difficult financial the Town has faced in recent memory. Costs, such as health insurance and unfunded mandates from the State, continue to rise. The Town has made significant strides in economic development, but the potential revenue from those successes will not be realized for a few years and will not fully compensate for the natural increase in operating costs. Through these difficulties and reductions in staffing the Town has continued to provide exemplary services as evidenced by the results of the Citizen Satisfaction Survey from last year. Unfortunately, we may be at a breaking point where the community must decide whether to continue to receive and pay for these services, or reduce the quality and quantity of service. Based on Council direction, the Town Manager’s FY2013-2014 recommended budget continues all the services the citizens of Ashland have become accustomed to.

The fiscal year 2014 budget represents a 2.8% increase over the adopted FY2013 budget, and a 2.3% increase over the amended budget Council approved on March 19, 2013. The budget relies on a \$670,769 transfer from the General Fund Reserve to balance the budget. The following graph shows the trend of Town revenues, expenditures, and General Fund Reserve over the past nine years.



**Revenues:**

The Town’s existing revenue sources have plateaued, and continued economic development initiatives will be needed to increase revenue. In order to balance the budget for the upcoming fiscal year I have included changes to two tax rates. The first is a 2% increase to the Transient Occupancy Tax (a.k.a lodging tax). This increase is estimated to generate an additional \$172,000 in revenue while also keeping the Town’s rate 1% below that of the surrounding County. The second increase is an additional \$0.03 per pack of cigarettes bringing the total to \$.22 per pack. This rate increase will generate an additional \$49,737 in revenue. Also of note is a reduction of \$168,762 from the Recovered costs section of revenues. These funds were pass through payments from Hanover County as part of the voluntary settlement agreement. The reduction in revenue coincides with a reduction in expenditures in the Non-Departmental budget.

**Personnel:**

One significant personnel change is included in the Town Manager’s budget. This Town Manager’s budget funds the creation of the position of Civil Engineer within the Department of Public Works to accommodate the new unfunded mandate passed down by the State and Federal Government with regards to storm water management and the Chesapeake Bay Watershed. I recommend funding this position for ¾ of the FY2014 fiscal year at a total cost of \$60,820.

<u>Effective Date</u>	<u>FT Authorized</u>	<u>FT Funded</u>	<u>Year to Year Increase/Reduction</u>
7/1/2008	66	66	
7/1/2009	66	64	-3.03%
7/1/2010	65	61	-4.69%
7/1/2011	63	59	-3.28%
7/1/2012	63	59	0.00%
7/1/2013	64	60	1.69%
FY08 to FY13			-10.00%
FY09 to FY13			-6.67%
FY10 to FY13			-1.67%

**Benefits:**

I recommend two changes to employee compensation and benefits. The first is an across the board 3% COLA increase for all employees. The last across the board increase for Town employees was five years ago in the FY2009 budget which began July 1, 2008. The total cost of this proposal \$107,997 including taxes and benefits. In addition, I recommend replacing a current employee benefit of \$50.00/month to cover insurance premiums and/or deferred compensation contributions with a flat \$600 raise for each current employee. This change would have zero impact on the budget but would dramatically improve the efficiency of the Town’s payroll process.

In addition, I am recommending continuing health insurance with the Town’s current provider with a 6.2% increase in premiums. I am not recommending any additional changes to the benefits package provided by the Town.

**Capital:**

This budget emphasizes funding capital investments and is an initial step towards the Town becoming a Pay-As-You-Go community with regards to capital projects. This budget prioritizes completing the first phase of our downtown sidewalks and streetscaping project, starts the process of funding long term improvements to the Carter Park community pool, and directs funding towards maintenance and upgrade of Town facilities.

**Summary:**

The budget as presented takes a very conservative view of both expenditures and revenues. This practice has allowed the Town to weather the past few years of economic uncertainty. Even through this approach, the financial picture for the Town is challenging as costs continue to rise while revenues plateau. Staff will continue to remain optimistic through these challenging times and look forward to working with the Town Council and community at large.

## Tax Rates and Levies

The following tax rates and levies are the basis of the budget for July 1, 2013 through June 30, 2014:

Real Property Tax	\$.09 per \$100 of valuation
Mobile Home Tax	\$.07 per \$100 of valuation
Personal Property Tax	\$.77 per \$100 of valuation
Public Service Corp. Personal Property	\$.77 per \$100 of valuation
Machinery and Tools Tax	\$.77 per \$100 of valuation
Business, Professional Occupational License Tax (BPOL)	\$30.00 or \$0.07 per \$100 of gross receipts greater than \$100,000 up to \$25,000,000, plus \$0.05 above \$25,000,000 up to \$50,000,000 plus \$0.02 above \$50,000,000

### Consumer Utility Tax—Each Service

Electric:

Residential	\$0.70 plus the rate of \$0.007523 on each kWh not to exceed \$1.00 monthly
Commercial/industrial	\$1.15 plus the rate of \$0.007342 on each kWh not to exceed \$10.00 monthly

Natural Gas:

Residential	\$0.10 plus the rate of \$0.10 on each CCF not to exceed \$3.00 monthly
Commercial/industrial	\$1.00 plus the rate of \$0.10 on each CCF not to exceed \$10.00 monthly

### Utility License Tax

Telephone:

0.5% of gross receipts within the Town

### Other Local Taxes

Meals Tax	5%
Transient Occupancy Tax	7%
Cigarette Tax	\$.22 per pack

### Motor Vehicle License Tax

Cars and Trucks	\$25.00
Motorcycles	\$15.00

## Fund Balance

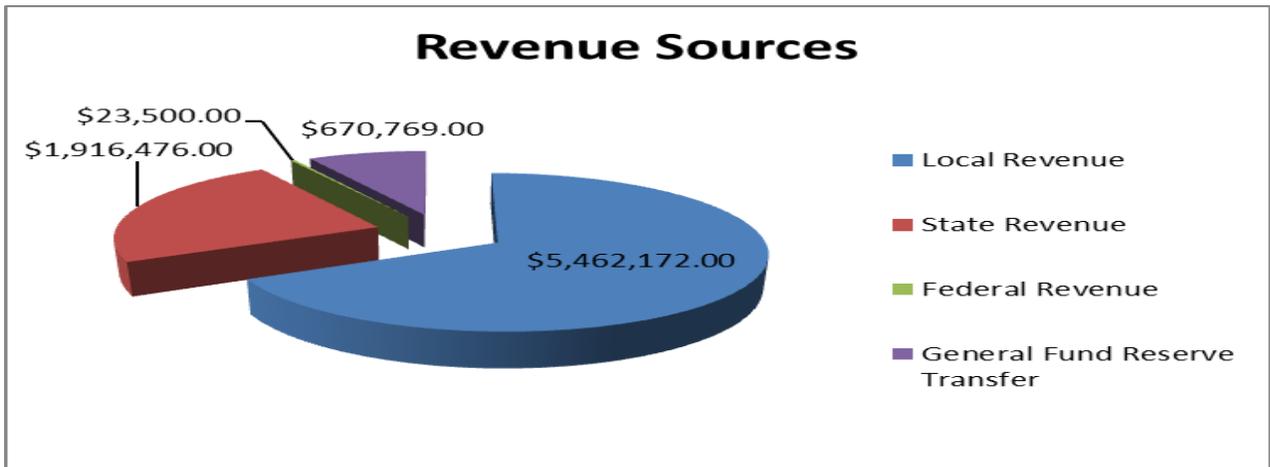
For reference, the actual fund balance for the previous fifteen years is tabulated below:

General Fund Balance as presented in annual audit:

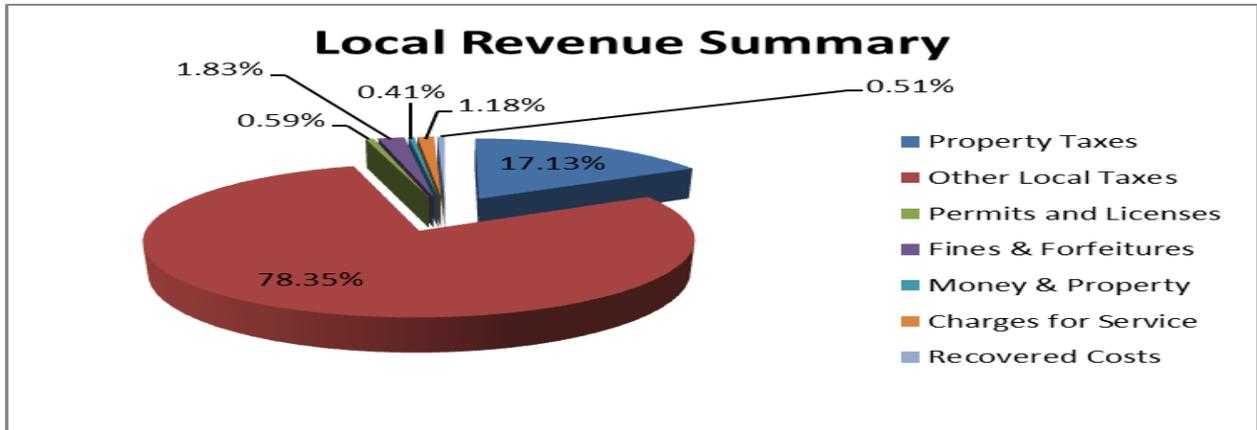
June 30, 1997:	\$2,306,539
June 30, 1998:	\$2,717,683
June 30, 1999:	\$2,981,739
June 30, 2000:	\$3,496,054
June 30, 2001:	\$3,941,769
June 30, 2002:	\$3,933,094
June 30, 2003	\$3,636,499
June 30, 2004	\$3,765,068
June 30, 2005	\$4,290,267
June 30, 2006	\$4,664,398
June 30, 2007	\$3,943,785
June 30, 2008	\$4,020,537
June 30, 2009	\$4,310,763
June 30, 2010	\$4,914,679
June 30, 2011	\$4,870,915
June 30, 2012	\$4,806,186
<b>Estimated Fund Balance—06/30/13</b>	<b>\$4,386,559</b>
Plus Revenues—Estimated Through 06/30/14	\$7,402,148
Less Budgeted Expenditures for FY2014	\$8,072,917
<b>Projected Fund Balance—06/30/13</b>	<b>\$3,715,790</b>

\*Equal to 46.03% of the General Fund Revenues/Expenditures FY14.

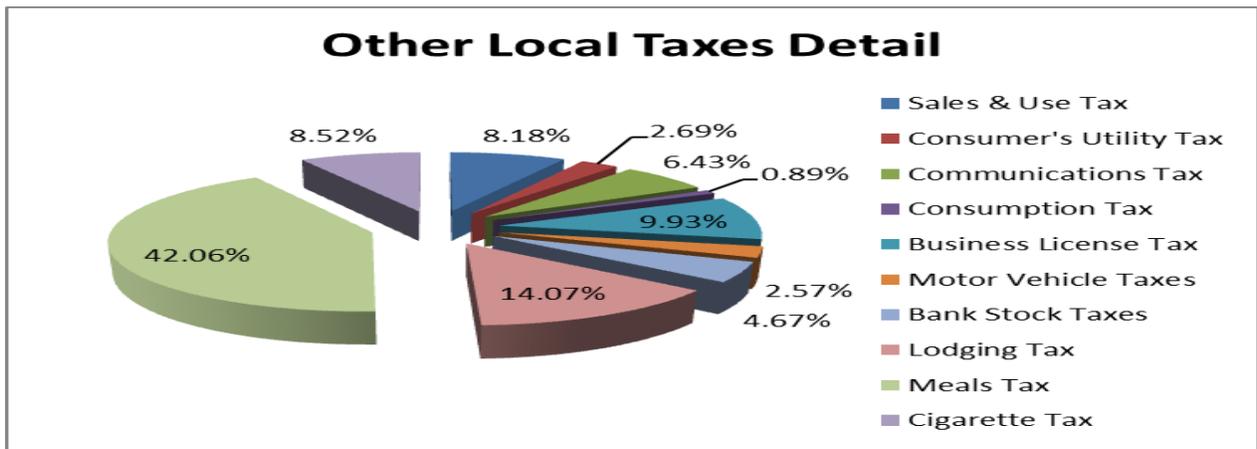
## Revenue Summary



The Town receives nearly 74 percent of revenue from local sources and almost 26 percent from the State.



The largest source of revenue is "Other Local Taxes". This portion consists of the meals tax, lodging tax, sales tax, cigarette tax, etc.



The meals tax is the largest single revenue generated by the Town.

## Revenue Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget
<b>Revenue from Local Sources</b>								
General Property Taxes		11000						
	Real Property Taxes	11010	\$ 645,551	\$ 635,788	\$ 625,000	\$ 630,000	\$ 620,000	-0.8%
	Real and Personal Public Service Corporation Taxes	11020	\$ 25,751	\$ 24,883	\$ 25,000	\$ 24,883	\$ 24,500	-2.0%
	Personal Property Taxes	11030	\$ 256,477	\$ 253,376	\$ 250,000	\$ 255,000	\$ 250,000	0.0%
	Mobile Home Taxes	11030-0003	\$ 1,401	\$ 1,675	\$ 1,400	\$ 1,500	\$ 1,500	7.1%
	Machinery and Tools Taxes	11040	\$ 20,533	\$ 19,387	\$ 22,000	\$ 20,500	\$ 20,500	-6.8%
	Penalties	11060-0001	\$ 15,932	\$ 19,023	\$ 10,000	\$ 13,000	\$ 12,000	20.0%
	Interest	11060-0010	\$ 8,982	\$ 8,021	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
<i>Total General Property Taxes</i>			\$ 974,627	\$ 962,153	\$ 940,400	\$ 951,883	\$ 935,500	-0.5%
Other Local Taxes		12000						
	Local Sales and Use Taxes	12010	\$ 338,717	\$ 353,643	\$ 310,000	\$ 375,000	\$ 350,000	12.9%
	Consumer's Utility Tax	12020-0001	\$ 112,095	\$ 116,560	\$ 112,000	\$ 115,000	\$ 115,000	2.7%
	Communications Taxes	12020-0002	\$ 284,467	\$ 275,261	\$ 270,000	\$ 275,000	\$ 275,000	1.9%
	Consumption Tax	12030-2011- 12	\$ 44,451	\$ 39,055	\$ 40,000	\$ 38,000	\$ 38,000	-5.0%
	Cable Television Franchise License	12040	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Business License Taxes	12030-0001	\$ 434,134	\$ 434,888	\$ 420,000	\$ 425,000	\$ 425,000	1.2%
	Motor Vehicle Taxes	12050	\$ 123,063	\$ 116,645	\$ 120,000	\$ 110,000	\$ 110,000	-8.3%
	Bank Stock Taxes	12060	\$ 235,104	\$ 213,271	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
	Hotel and Motel Room Taxes	12100	\$ 451,943	\$ 456,153	\$ 425,000	\$ 430,000	\$ 602,000	41.6%
	Restaurant Food Taxes	12110	\$ 1,769,105	\$ 1,824,826	\$ 1,780,000	\$ 1,800,000	\$ 1,800,000	1.1%
	Cigarette Tax	12080	\$ 309,554	\$ 367,417	\$ 315,000	\$ 315,000	\$ 364,737	15.8%
<i>Total Other Local Taxes</i>			\$ 4,102,633	\$ 4,197,720	\$ 3,992,000	\$ 4,083,000	\$ 4,279,737	7.2%
Permits, Privilege Fees and Regulatory Licenses		13000						
	Zoning Permits	13030-0007	\$ 12,108	\$ 27,106	\$ 12,500	\$ 16,000	\$ 13,000	4.0%
	Sign Permits	13030-0019	\$ 2,050	\$ 1,500	\$ 1,600	\$ 600	\$ 1,000	-37.5%
	Right Of Way Permits	13030-0031	\$ 1,360	\$ 2,870	\$ 3,000	\$ 5,400	\$ 3,000	0.0%
	Sundry Miscellaneous	13040	\$ 21,791	\$ 27,042	\$ 18,000	\$ 15,000	\$ 15,000	-16.7%
<i>Total Permits Etc.</i>			\$ 37,309	\$ 58,518	\$ 35,100	\$ 37,000	\$ 32,000	-8.8%
Fines and Forfeitures								
	Court Fines and Forfeitures	14010	\$ 145,267	\$ 144,895	\$ 140,000	\$ 104,000	\$ 100,000	-28.6%
<i>Total Fines and Forfeitures</i>			\$ 145,267	\$ 144,895	\$ 140,000	\$ 104,000	\$ 100,000	-28.6%

## Revenue Detail Continued

Revenue from Use of Money and Property:									
	Revenue from Use of Money	15010	\$ 7,056	\$ 5,338	\$ 6,000	\$ 6,500	\$ 6,500		8.3%
	Revenue from Use of Property	15030-0005-6	\$ 16,695	\$ 15,305	\$ 15,500	\$ 16,000	\$ 16,000		3.2%
<i>Total from Use of Money and Property</i>			\$ 23,751	\$ 20,642	\$ 21,500	\$ 22,500	\$ 22,500		4.7%
Charges for Services									
	Charges for P&R Services	15020-0007	\$ 63,284	\$ 66,347	\$ 60,000	\$ 64,500	\$ 64,500		7.5%
<i>Total Charges for Services</i>			\$ 63,284	\$ 66,347	\$ 60,000	\$ 64,500	\$ 64,500		7.5%
Miscellaneous Revenue									
	Miscellaneous	18999	\$ (17,371)	\$ 59,353	\$ -	\$ -	\$ -		0.0%
	Sale of Vehicles	18999-0013			\$ -	\$ 18,629	\$ -		0.0%
<i>Total Miscellaneous Revenue:</i>			\$ (17,371)	\$ 59,353	\$ -	\$ 18,629	\$ -		0.0%
Recovered Costs		19020							
	Reimbursements from Employee Health Insurance Deductions	40000-0107	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
	Accident Recovery	40000-0105	\$ -	\$ 350	\$ -	\$ -	\$ -		0.0%
	Reimb. Frm RMC for Lights		\$ 1,846	\$ 2,109	\$ 1,900	\$ 1,900	\$ 1,900		0.0%
	P-Card Rebate			\$ 782	\$ -	\$ 4,434	\$ 4,435		0.0%
	Insurance Recoveries			\$ 15,121	\$ -	\$ 1,360	\$ 1,500		0.0%
	Kodak Grant			\$ 632	\$ -	\$ -	\$ -		0.0%
	Fingerprinting Fees	40000-0106	\$ -	\$ 530	\$ 800	\$ 500	\$ 500		-37.5%
	Hanover County Fire - Fuel	40000-0108	\$ 2,697	\$ 16,087	\$ 15,000	\$ 18,700	\$ 19,600		30.7%
	Hanover County	40000-0201	\$ 172,644	\$ 168,039	\$ 169,762	\$ 167,402	\$ -		-100.0%
<i>Total Recovered Costs:</i>			\$ 177,187	\$ 203,650	\$ 187,462	\$ 194,296	\$ 27,935		-85.1%
<b>Total Revenue from Local Sources</b>			<b>\$ 5,506,687</b>	<b>\$ 5,713,278</b>	<b>\$ 5,376,462</b>	<b>\$ 5,475,808</b>	<b>\$ 5,462,172</b>		<b>1.6%</b>

## Revenue Detail Continued

<b>Revenue from the Commonwealth</b>									
Noncategorical Aid		<b>32200</b>							
		32210							
	Mobile Home Titling Tax	32210-0005	\$ 6,926	\$ 10,077	\$ 5,000	\$ 6,322	\$ 6,000		20.0%
	Rolling Stock Tax	32210-0003	\$ 10,120	\$ 9,280	\$ 9,600	\$ 11,053	\$ 11,000		14.6%
	Auto Rental Tax	32210-0006	\$ 72,764	\$ 110,947	\$ 80,000	\$ 110,000	\$ 110,000		37.5%
	Personal Property Tax Relief Funds	32210-9999	\$ 111,774	\$ 111,774	\$ 111,774	\$ 111,774	\$ 111,774		0.0%
<b>Total Noncategorical Aid</b>			\$ 201,584	\$ 242,078	\$ 206,374	\$ 239,149	\$ 238,774		15.7%
<b>Categorical Aid</b>		<b>32400</b>							
	Streets and Highway Maintenance	32400-0415	\$ 1,404,399	\$ 1,456,541	\$ 1,457,603	\$ 1,484,294	\$ 1,484,294		1.8%
	DJCP Grants for LE (599)	32400-0417	\$ 171,336	\$ 165,320	\$ 165,320	\$ 165,320	\$ 165,320		0.0%
	Fire Programs	32400-0418	\$ 19,112	\$ 19,314	\$ 18,765	\$ 19,314	\$ 19,314		2.9%
	Litter Control	32400-0419	\$ 3,088	\$ 2,615	\$ 2,615	\$ 3,774	\$ 3,774		44.3%
	VA Commission for Arts Grant	32400-0424	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		0.0%
	SRTS Grant	032400-0426		\$ 53,125	\$ -	\$ -	\$ -		0.0%
	VDHA Grant				\$ 10,000	\$ 10,000	\$ -		-100.0%
	Local Law Enforcement Block Grant		\$ 6,343	\$ -	\$ -	\$ -	\$ -		0.0%
<b>Total Categorical Aid</b>			\$ 1,609,278	\$ 1,701,915	\$ 1,659,303	\$ 1,687,702	\$ 1,677,702		1.1%
<b>Total Revenue from the Commonwealth</b>			\$ 1,810,862	\$ 1,943,993	\$ 1,865,677	\$ 1,926,850	\$ 1,916,476		2.7%
<b>Revenue from the Federal Government</b>		<b>33000</b>							
Other Categorical Aid		33300							
	Bulletproof Vest Grant	33300-0111	\$ -	\$ 435	\$ 3,000	\$ 3,000	\$ 3,000		0.0%
	Justice Assistance Grant (Byrne)	33301-0109	\$ -	\$ 5,585	\$ 5,500	\$ 5,444	\$ 5,500		0.0%
	Transportation Safety Grant	32400-0416	\$ 19,700	\$ 23,684	\$ 25,000	\$ 15,000	\$ 15,000		-40.0%
<b>Total Other Categorical Aid</b>			\$ 19,700	\$ 29,704	\$ 33,500	\$ 23,444	\$ 23,500		-29.9%
<b>Total Categorical Aid</b>			\$ 19,700	\$ 29,704	\$ 33,500	\$ 23,444	\$ 23,500		-29.9%
<b>Total Revenue from the Federal Government</b>			\$ 19,700	\$ 29,704	\$ 33,500	\$ 23,444	\$ 23,500		-29.9%
<b>Total General Fund Revenue</b>			\$ 7,337,248	\$ 7,686,975	\$ 7,275,639	\$ 7,426,102	\$ 7,402,148		1.7%

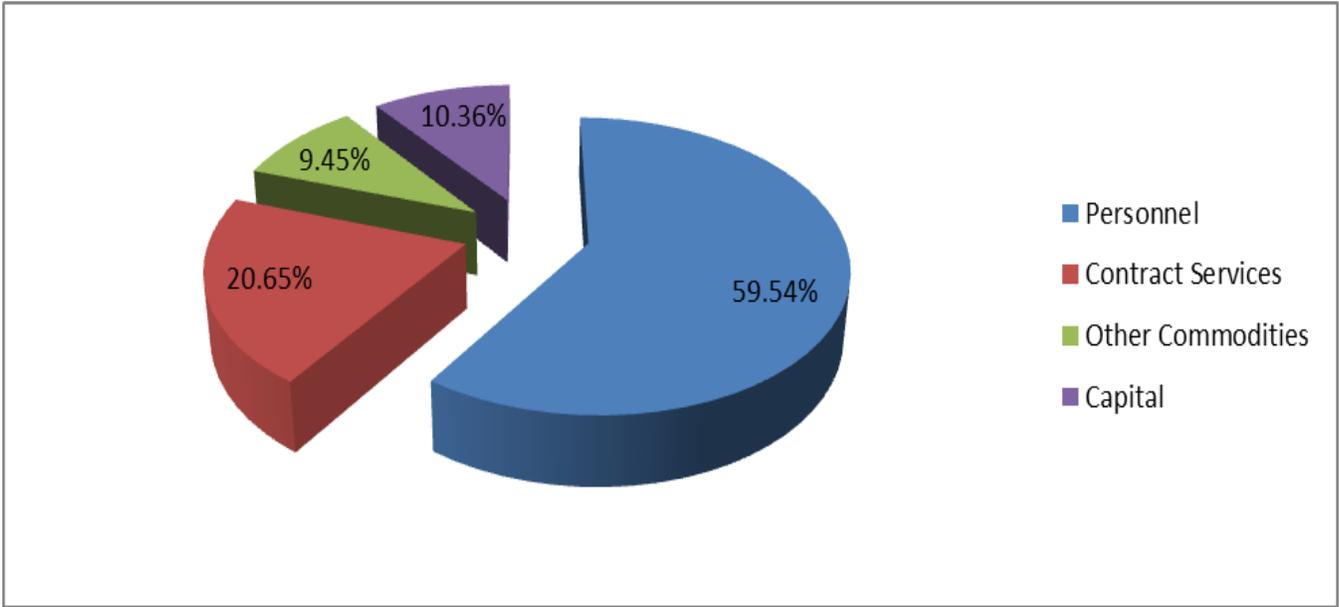
## Revenue Detail Continued

<b>CPF Revenue from Local Sources</b>								
Revenue from the Use of Money and Property								
	Revenue from the Use of Money		\$ 4,206	\$ 2,874	\$ 2,400	\$ 4,200	\$ 4,000	66.7%
<i>Total Revenue from the Use of Money and Property</i>			\$ 4,206	\$ 2,874	\$ 2,400	\$ 4,200	\$ 4,000	66.7%
<b>Total CPF Revenue from Local Sources</b>			\$ 4,206	\$ 2,874	\$ 2,400	\$ 4,200	\$ 4,000	66.7%
<b>Revenue from the Commonwealth</b>								
Categorical Aid								
	<i>DCR Grant Stormwater Grant</i>		\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.0%
<i>Total Categorical Aid</i>			\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.0%
<b>Total Revenue From the Commonwealth</b>			\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.0%
<b>CPF Revenue from the Federal Government</b>								
Categorical Aid								
	Safe Routes to School				\$ 472,000	\$ 472,000	\$ -	-100.0%
<i>Total Categorical Aid</i>			\$ -	\$ -	\$ 472,000	\$ 472,000	\$ -	-100.0%
<b>Total Revenue from the Federal Government</b>			\$ -	\$ -	\$ 472,000	\$ 472,000	\$ -	-100.0%
<b>CPF Revenue from Other Sources</b>								
Transfers								
	Transfer from General Fund		\$ 901,167	\$ 966,998	\$ 705,000	\$ 705,000	\$ 787,500	11.7%
	Transfer from GF Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	
	Transfer from General Fund - VDOT		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Total Transfers Proffers and Sales</i>			\$ 901,167	\$ 966,998	\$ 705,000	\$ 705,000	\$ 787,500	11.7%
<i>Total Proffers and Sales</i>	East Ashland Proffers	0008	\$ 25,000		\$ -	\$ -	\$ -	0.0%
			\$ 25,000	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Grants</b>								
	<i>State Farm Insurance</i>				\$ 20,000	\$ 20,000	\$ -	-100.0%
	<i>Chesapeake Bay Trust</i>		\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	-100.0%
<i>Total Grants</i>			\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	-100.0%
<b>Total Revenue from Other Sources</b>			\$ 926,167	\$ 966,998	\$ 750,000	\$ 750,000	\$ 787,500	5.0%
<b>Total CPF Revenue</b>			\$ 930,373	\$ 969,872	\$ 1,249,400	\$ 1,251,200	\$ 791,500	-36.6%
<b>Grand Total Revenues</b>			\$ 8,267,621	\$ 8,656,847	\$ 8,525,039	\$ 8,677,302	\$ 8,193,648	-3.9%
<b>Less CPF Transfers</b>			\$ 7,337,248	\$ 7,689,849	\$ 7,275,639	\$ 7,426,102	\$ 7,402,148	1.7%
Unappropriated Funds Transfer		40000-9999	\$ 43,764	\$ 83,782	\$ 615,847	\$ 335,845	\$ 670,769	8.9%
<b>Total Budget</b>			\$ 8,311,386	\$ 8,740,629	\$ 7,891,486	\$ 7,761,947	\$ 8,072,917	2.3%

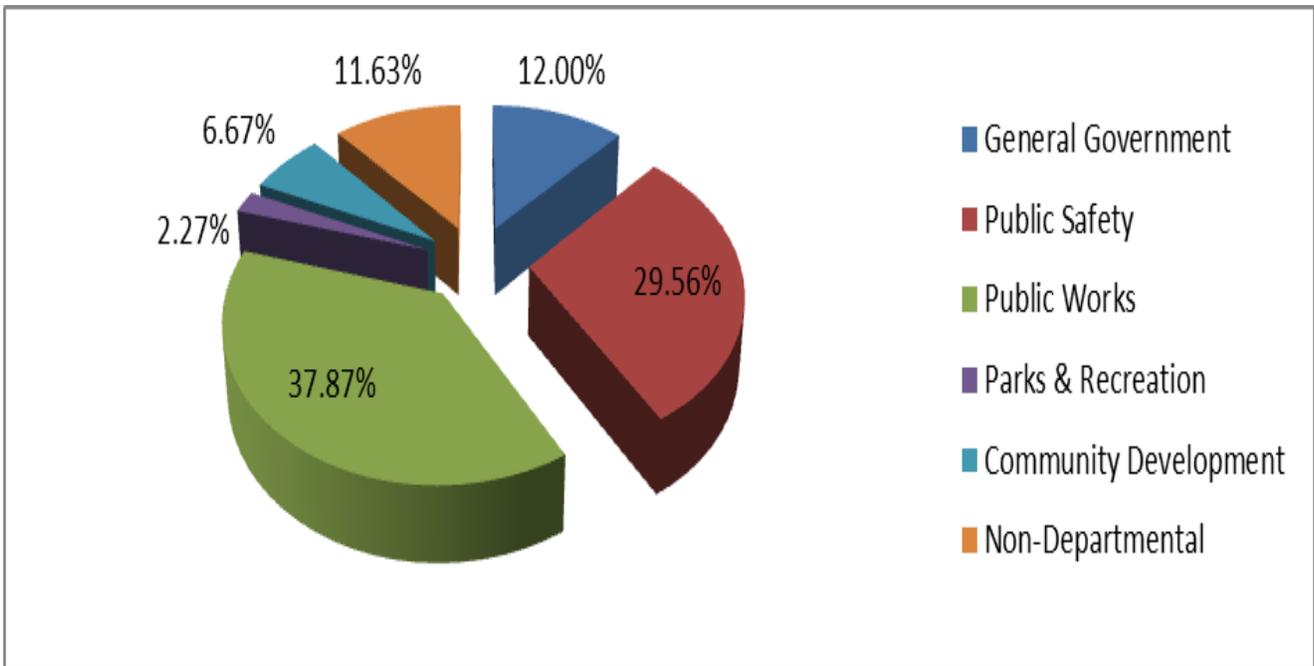
## General Fund Expenditures

General Fund expenditures within the Town of Ashland budget are divided into sections which include General Government Administration, Public Safety, Public Works, Parks & Recreation, Planning & Community Development, and Non-Departmental. Staff divides each of these Departments into sub-categories and provides detail expenditure sheets for each sub-category. The detail sheets are broken down into personnel costs, contract services, other commodities, and capital. A summary of Town wide expenditures among all Departments broken into these four spending categories is provided for reference.

General Fund Expenditures by Category



General Fund Expenditures by Function

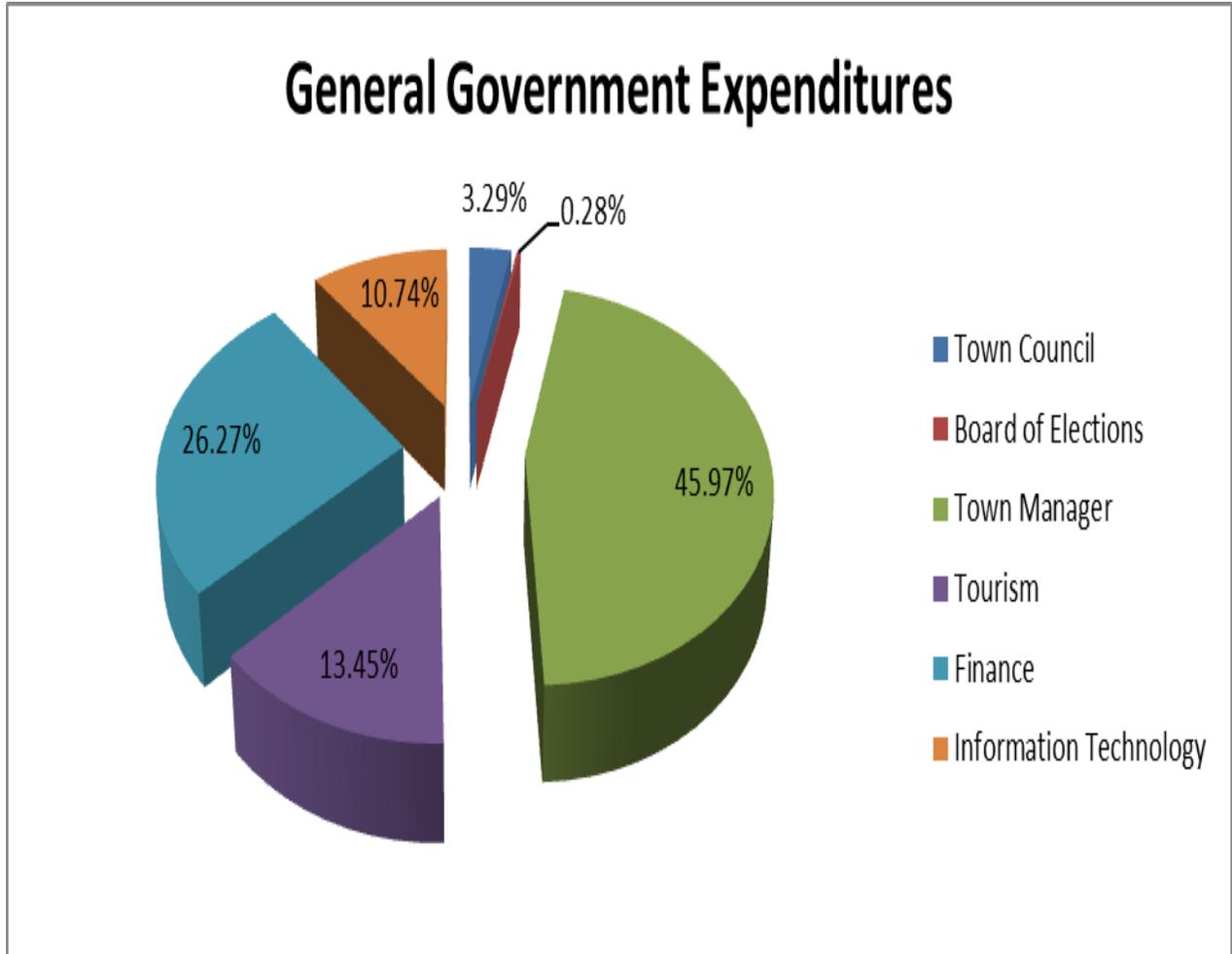


## FY 2012 Expenditure Summary

		FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
	General Government	\$ 621,974	\$ 505,811	\$ 519,332	\$ 522,062	\$ 545,280	5.0%
	Public Safety	\$ 1,874,822	\$ 1,922,675	\$ 2,007,482	\$ 1,971,532	\$ 2,067,979	3.0%
	Public Works	\$ 1,452,047	\$ 1,390,337	\$ 1,484,226	\$ 1,458,509	\$ 1,578,006	6.3%
	Parks & Recreation	\$ 85,187	\$ 97,886	\$ 86,067	\$ 94,158	\$ 86,461	0.5%
	Community Development	\$ 351,403	\$ 361,925	\$ 360,257	\$ 366,076	\$ 377,610	4.8%
	Non-Departmental	\$ -	\$ -	\$ 171,728	\$ 144,528	\$ 151,256	-11.9%
	<b>Total Personnel</b>	<b>\$ 4,385,433</b>	<b>\$ 4,278,634</b>	<b>\$ 4,629,092</b>	<b>\$ 4,556,865</b>	<b>\$ 4,806,592</b>	<b>3.8%</b>
<b>Contract Services</b>							
	General Government	\$ 285,722	\$ 296,719	\$ 283,750	\$ 276,060	\$ 275,564	-2.9%
	Public Safety	\$ 86,159	\$ 101,573	\$ 85,577	\$ 84,922	\$ 93,547	9.3%
	Public Works	\$ 690,571	\$ 995,051	\$ 1,084,700	\$ 1,072,164	\$ 1,183,400	9.1%
	Parks & Recreation	\$ 19,679	\$ 6,962	\$ 27,050	\$ 31,800	\$ 49,100	81.5%
	Community Development	\$ 21,255	\$ 34,859	\$ 80,300	\$ 79,800	\$ 65,800	-18.1%
	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Contract Services</b>	<b>\$ 1,103,386</b>	<b>\$ 1,435,164</b>	<b>\$ 1,561,377</b>	<b>\$ 1,544,746</b>	<b>\$ 1,667,411</b>	<b>6.8%</b>
<b>Other Commodities</b>							
	General Government	\$ 108,615	\$ 113,973	\$ 116,100	\$ 113,300	\$ 117,700	1.4%
	Public Safety	\$ 223,092	\$ 229,357	\$ 219,653	\$ 218,564	\$ 224,514	2.2%
	Public Works	\$ 222,669	\$ 220,608	\$ 270,100	\$ 238,900	\$ 277,650	2.8%
	Parks & Recreation	\$ 33,109	\$ 26,716	\$ 41,200	\$ 29,000	\$ 48,000	16.5%
	Community Development	\$ 38,222	\$ 49,794	\$ 95,600	\$ 95,500	\$ 95,050	-0.6%
	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Other Commodities</b>	<b>\$ 625,708</b>	<b>\$ 640,449</b>	<b>\$ 742,653</b>	<b>\$ 695,264</b>	<b>\$ 762,914</b>	<b>2.7%</b>
<b>Capital Items</b>							
	General Government	\$ 21,919	\$ 10,037	\$ 20,000	\$ 30,600	\$ 30,000	50.0%
	Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Public Works	\$ 556	\$ 70,731	\$ 22,500	\$ 21,557	\$ 18,500	-17.8%
	Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Non-Departmental	\$ 1,244,010	\$ 1,335,742	\$ 915,864	\$ 912,915	\$ 787,500	-14.0%
	<b>Total Capital Items</b>	<b>\$ 1,266,485</b>	<b>\$ 1,416,510</b>	<b>\$ 958,364</b>	<b>\$ 965,072</b>	<b>\$ 836,000</b>	<b>-12.8%</b>
	<b>Total Expenditures</b>	<b>\$ 7,381,012</b>	<b>\$ 7,770,757</b>	<b>\$ 7,891,486</b>	<b>\$ 7,761,947</b>	<b>\$ 8,072,917</b>	<b>2.3%</b>

## General Government Administration

The day to day administrative functions of the Town are labeled General Government Administration in the budget. This section is broken out into the separate budgets for Town Council, Board of Elections (BOE), Town Manager, Tourism, Finance, and Information Technology (IT). Individual budget sheets and narratives are provided for each of these functions.



## Government Administration Expenditure Summary

		FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
	Town Council	\$ 22,089	\$ 21,620	\$ 22,807	\$ 22,789	\$ 22,777	-0.1%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Town Manager	\$ 371,646	\$ 271,193	\$ 280,196	\$ 277,425	\$ 293,273	4.7%
	Tourism	\$ 58,245	\$ 62,489	\$ 61,720	\$ 66,202	\$ 68,738	11.4%
	Finance	\$ 169,993	\$ 150,510	\$ 154,609	\$ 155,646	\$ 160,492	3.8%
	IT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Personnel</b>	<b>\$ 621,974</b>	<b>\$ 505,811</b>	<b>\$ 519,332</b>	<b>\$ 522,062</b>	<b>\$ 545,280</b>	<b>5.0%</b>
<b>Contract Services</b>							
	Town Council	\$ 1,422	\$ 2,844	\$ 5,500	\$ 4,000	\$ 4,000	-27.3%
	BOE	\$ -	\$ 644	\$ -	\$ -	\$ 800	0.0%
	Town Manager	\$ 103,614	\$ 111,778	\$ 101,750	\$ 101,096	\$ 103,000	1.2%
	Tourism	\$ 49,389	\$ 36,266	\$ 39,800	\$ 38,400	\$ 38,400	-3.5%
	Finance	\$ 82,810	\$ 73,884	\$ 84,600	\$ 80,364	\$ 73,364	-13.3%
	IT	\$ 48,487	\$ 71,303	\$ 52,100	\$ 52,200	\$ 56,000	7.5%
	<b>Total Contract Services</b>	<b>\$ 285,722</b>	<b>\$ 296,719</b>	<b>\$ 283,750</b>	<b>\$ 276,060</b>	<b>\$ 275,564</b>	<b>-2.9%</b>
<b>Other Commodities</b>							
	Town Council	\$ 4,064	\$ 5,056	\$ 5,100	\$ 4,100	\$ 5,100	0.0%
	BOE	\$ -	\$ 1,738	\$ -	\$ -	\$ 1,900	0.0%
	Town Manager	\$ 47,336	\$ 47,348	\$ 49,000	\$ 47,500	\$ 49,000	0.0%
	Tourism	\$ 31,502	\$ 21,425	\$ 23,450	\$ 23,150	\$ 23,150	-1.3%
	Finance	\$ 18,878	\$ 24,194	\$ 20,550	\$ 20,550	\$ 20,550	0.0%
	IT	\$ 6,835	\$ 14,211	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
	<b>Total Other Commodities</b>	<b>\$ 108,615</b>	<b>\$ 113,973</b>	<b>\$ 116,100</b>	<b>\$ 113,300</b>	<b>\$ 117,700</b>	<b>1.4%</b>
<b>Capital Items</b>							
	Town Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Town Manager	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Finance	\$ -	\$ -	\$ -	\$ 10,600	\$ -	0.0%
	IT	\$ 21,919	\$ 10,037	\$ 20,000	\$ 20,000	\$ 30,000	50.0%
	<b>Total Capital Items</b>	<b>\$ 21,919</b>	<b>\$ 10,037</b>	<b>\$ 20,000</b>	<b>\$ 30,600</b>	<b>\$ 30,000</b>	<b>50.0%</b>
<b>Total General Govt Expenditures</b>		<b>\$ 1,038,230</b>	<b>\$ 926,539.45</b>	<b>\$ 939,182</b>	<b>\$ 942,022</b>	<b>\$ 968,544</b>	<b>3.1%</b>

## Town Council Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget	
Personnel									
	Regular Wages	11010-1110	\$ 20,400	\$ 19,876	\$ 21,000	\$ 21,000	\$ 21,000	0.0%	
	FICA	11010-2100	\$ 1,561	\$ 1,549	\$ 1,607	\$ 1,607	\$ 1,607	0.0%	
	Unemployment Insurance	11010-2600	\$ 128	\$ 169	\$ 174	\$ 159	\$ 143	-17.8%	
	Worker's Compensation	11010-2700	\$ -	\$ 26	\$ 26	\$ 23	\$ 27	3.8%	
	<b>Total Personnel</b>		<b>\$ 22,089</b>	<b>\$ 21,620</b>	<b>\$ 22,807</b>	<b>\$ 22,789</b>	<b>\$ 22,777</b>	<b>-0.1%</b>	
Contract Services									
	Printing and Binding	11010-3500		\$ 2,844	\$ 3,000	\$ 2,000	\$ 2,000	-33.3%	
	Advertising	11010-3600	\$ 1,422	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	
	Postage	11010-5210	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500	-50.0%	
	<b>Total Contract Services</b>		<b>\$ 1,422</b>	<b>\$ 2,844</b>	<b>\$ 5,500</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>-27.3%</b>	
Other Commodities									
	Travel, Convention, Education	11010-5500	\$ 3,496	\$ 3,270	\$ 4,000	\$ 3,000	\$ 4,000	0.0%	
	Miscellaneous	11010-5800	\$ 221	\$ 1,631	\$ 800	\$ 800	\$ 800	0.0%	
	Office Supplies	11010-6001	\$ 347	\$ 155	\$ 300	\$ 300	\$ 300	0.0%	
	<b>Total Other Commodities</b>		<b>\$ 4,064</b>	<b>\$ 5,056</b>	<b>\$ 5,100</b>	<b>\$ 4,100</b>	<b>\$ 5,100</b>	<b>0.0%</b>	
Capital Items									
			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Total Town Council</b>			<b>\$ 27,575</b>	<b>\$ 29,520</b>	<b>\$ 33,407</b>	<b>\$ 30,889</b>	<b>\$ 31,877</b>	<b>-4.6%</b>	

## Town Council

### 1110 Regular Wages

Included in this line item are the following:

Salaries for Council Members

Mayor	\$350 per month--\$4,200 per year
Members	\$300 per month--\$3,600 per year
Rep. to PDC/MPO	\$50 per month--\$600 per year
Total Cost	\$19,200 per year

### 2100 FICA

FICA is calculated at 7.65% of regular wages line item.

### 2600 Unemployment Insurance

Calculated on the basis of .68% of the first \$8,000 earnings of each employee of the Town.

### 2700 Worker's Compensation

Insurance premiums charged by VML based on \$0.13 per \$100 of earnings.

### 3500 Printing & Binding

This includes production of any documents produced by Council and a share of copier and duplication costs. Also included in this line item is annual re-codification of the Town Code, and the costs associated with producing the Town's newsletter.

### 3600 Advertising

Advertising costs include public hearing notices, advertisements of meeting schedules, openings on town committees and boards, advertisements for any goods or services requiring a bid, etc.

### 5210 Postage

Mailing costs related to Council operations, etc.

### 5500 Travel, Convention & Education

This item assumes participation by all Council members in the annual VML meeting, participation by some members on VML policy committees, attendance at the new Council member's orientation meeting and various other meetings related to the interests of the Town.

### 5800 Miscellaneous

This represents the annual cost for maintenance of a basic internet account for each Council member to facilitate the implementation of paperless communication and agenda packages. It also includes various expenses associated with Town Council including creating plaques, Keys to the Town, and certificates as necessary.

## Board of Elections Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Personnel</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Contract Services</b>							
Temporary Help Service Fees	11030-3200	\$ -	\$ 644	\$ -	\$ -	\$ 800	100.0%
<b>Total Contract Services</b>		<b>\$ -</b>	<b>\$ 644</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>100.0%</b>
<b>Other Commodities</b>							
Office Supplies	11030-6001	\$ -	\$ 1,738	\$ -	\$ -	\$ 1,900	100.0%
<b>Total Other Commodities</b>		<b>\$ -</b>	<b>\$ 1,738</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>100.0%</b>
<b>Capital Items</b>							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total BOE</b>		<b>\$ -</b>	<b>\$ 2,382</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>100.0%</b>

## Town Manager Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages	12010-1110	\$ 273,675	\$ 197,284	\$ 207,270	\$ 207,270	\$ 215,275	3.9%
	FICA	12010-2100	\$ 20,561	\$ 15,051	\$ 15,856	\$ 15,856	\$ 16,469	3.9%
	VRS	12010-2210	\$ 39,464	\$ 29,299	\$ 27,484	\$ 27,484	\$ 28,545	3.9%
	Deferred Comp	12010-2220	\$ 4,294	\$ 4,086	\$ 4,300	\$ 3,830	\$ 3,933	-8.5%
	Medical/Hospital	12010-2300	\$ 32,385	\$ 24,396	\$ 23,748	\$ 20,115	\$ 26,046	9.7%
	Group Life Insurance	12010-2400	\$ 758	\$ 573	\$ 1,099	\$ 2,467	\$ 2,562	133.1%
	Unemployment Insurance	12010-2600	\$ 186	\$ 263	\$ 199	\$ 181	\$ 163	-18.1%
	Worker's Compensation	12010-2700	\$ 324	\$ 240	\$ 240	\$ 222	\$ 280	16.7%
	<b>Total Personnel</b>		<b>\$ 371,646</b>	<b>\$ 271,193</b>	<b>\$ 280,196</b>	<b>\$ 277,425</b>	<b>\$ 293,273</b>	<b>4.7%</b>
<b>Contract Services</b>								
	Legal and Professional Service	12010-3150	\$ 38,503	\$ 55,236	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
	Repairs & Maintenance	12010-3310	\$ 1,869	\$ 607	\$ 1,000	\$ 500	\$ 1,000	0.0%
	Advertising	12010-3600	\$ 4,601	\$ 3,087	\$ 5,250	\$ 3,000	\$ 4,000	-23.8%
	Telecommunications	12010-5230	\$ 6,059	\$ 5,149	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
	Postage	12010-5210	\$ 633	\$ 1,342	\$ 1,000	\$ 500	\$ 500	-50.0%
	General Liability Insurance	12010-5308	\$ 41,854	\$ 38,385	\$ 40,000	\$ 42,596	\$ 43,000	7.5%
	Lease of Equipment	12010-5410	\$ 10,096	\$ 7,974	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
	<b>Total Contract Services</b>		<b>\$ 103,614</b>	<b>\$ 111,778</b>	<b>\$ 101,750</b>	<b>\$ 101,096</b>	<b>\$ 103,000</b>	<b>1.2%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	12010-5500	\$ 11,074	\$ 11,888	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Miscellaneous	12010-5800	\$ 14,191	\$ 14,888	\$ 16,500	\$ 16,500	\$ 16,500	0.0%
	Dues & Membership	12010-5810	\$ 14,721	\$ 12,588	\$ 14,000	\$ 14,000	\$ 14,000	0.0%
	Office Supplies	12010-6001	\$ 7,350	\$ 7,984	\$ 8,500	\$ 7,000	\$ 8,500	0.0%
	<b>Total Other Commodities</b>		<b>\$ 47,336</b>	<b>\$ 47,348</b>	<b>\$ 49,000</b>	<b>\$ 47,500</b>	<b>\$ 49,000</b>	<b>0.0%</b>
<b>Capital Items</b>								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Town Manager</b>			<b>\$ 522,596</b>	<b>\$ 430,319</b>	<b>\$ 430,946</b>	<b>\$ 426,021</b>	<b>\$ 445,273</b>	<b>3.3%</b>

## Town Manager

### **1110 Regular Wages**

The line item includes a COLA increase of 3%. The line item includes funding for three FTE positions including the Town Manager, Assistant to the Town Manager, and the Town Clerk/Administrative Assistant.

### **2100 FICA**

FICA is calculated at 7.65% of regular wages line item.

### **2210 VRS**

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### **2220 Deferred Compensation**

The item includes the Town's 2% contribution for those individuals who elect to participate.

### **2300 Medical/Hospital Plan**

Town's contribution for health insurance.

### **2400 Group Life Insurance**

This covers the cost of premiums through VRS at 1.19%.

### **2600 Unemployment Insurance**

Calculated on the basis of .68% of the first \$8,000 earnings of each employee of the Town. The rate changes on January 1 of every year.

### **2700 Worker's Compensation**

Insurance premiums charged by VML based on \$0.13 per \$100 of earnings.

### **3150 Professional Services**

This represents the cost for the contract with the Town Attorney, including the basic retainer and some allowance for additional hours at a total estimated cost of \$40,000. The retainer and hourly contract rate has not increased since the attorney first negotiated with the Council.

### **3310 Repairs & Maintenance**

This is the estimated cost of repairs and maintenance and maintenance contracts for equipment and furnishings.

### **3600 Advertising**

The estimated cost of advertising for positions, certain notices and some procurement related advertising.

### **5210 Postage**

Routine mailing costs for administrative efforts.

### **5230 Telecommunications**

This item includes both local and long distance service and one mobile telephone.

**5308 General Liability Insurance**

This line item includes all local government liability insurance, excess liability in the amount of \$4,000,000, public officials insurance, all property coverage and boiler and machinery.

**5410 Lease of Equipment**

This line item includes the lease on the copier, and the postage machine.

**5500 Travel, Convention & Education**

This line item traditionally includes funds for attendance by the Town Manager and Assistant to the Town Manager at the VML annual meeting, VLGMA winter and summer meetings, and for staff to attend the Municipal Clerks annual meeting and training sessions, VAGP meetings and training and miscellaneous topical meetings throughout the year. This line also includes tuition reimbursement funds for all Town employees.

**5800 Miscellaneous**

Includes all other minor expenses not included in other categories.

**5810 Dues & Memberships**

Included within this line item are the following memberships (FY12/13 costs):

Richmond Employees Assistance Program	\$1024
Int'l City/County Management Association	\$1238
Va. Local Government Management Assoc.	\$428
Richmond Regional PDC	\$4,268
VML	\$4,737
Virginia Chamber of Commerce	\$825
Richmond Society for Human Resources	\$30
Greater Richmond Chamber of Commerce	\$1000
Va. Citizens Planning Association	\$35
Va. Institute of Government	\$680
Natl. Arbor Day Foundation	\$25
Municipal Clerks Association	\$20
Va. Association of Govt. Purchasing	\$35
Natl. Institute of Govt. Purchasing	\$330
Capital Area Purchasing Association	\$30
Society for Human Resource Managers	\$180
Market Ashland Partnership	\$75
Virginia Economic Development Association	\$150

**6001 Office Supplies**

This represents a pro-rata share of the office supplies and consumables used by all departments housed in Town Hall.

## Tourism Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages	12100-1110	\$ 44,004	\$ 45,967	\$ 46,207	\$ 49,681	\$ 51,432	11.3%
Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	12100-2100	\$ 3,371	\$ 3,594	\$ 3,535	\$ 3,801	\$ 3,935	11.3%
VRS	12100-2210	\$ 4,652	\$ 5,422	\$ 5,086	\$ 5,318	\$ 5,318	4.6%
Deferred Comp	12100-2220	\$ 489	\$ 734	\$ 479	\$ 731	\$ 1,461	205.0%
Medical/Hospital	12100-2300	\$ 5,380	\$ 6,456	\$ 6,024	\$ 6,024	\$ 5,940	-1.4%
Group Life Insurance	12100-2400	\$ 89	\$ 106	\$ 203	\$ 477	\$ 477	135.0%
Unemployment Insurance	12100-2600	\$ 98	\$ 156	\$ 132	\$ 120	\$ 108	-18.2%
Worker's Compensation	12100-2700	\$ 162	\$ 54	\$ 54	\$ 50	\$ 67	24.1%
<b>Total Personnel</b>		<b>\$ 58,245</b>	<b>\$ 62,489</b>	<b>\$ 61,720</b>	<b>\$ 66,202</b>	<b>\$ 68,738</b>	<b>11.4%</b>
<b>Contract Services</b>							
Professional Service	12100-3150	\$ 20,945	\$ 11,459	\$ 10,000	\$ 11,000	\$ 11,000	10.0%
Janitorial Service	12100-3170	\$ 386	\$ -	\$ 300	\$ 300	\$ 300	0.0%
Advertising	12100-3600	\$ 18,043	\$ 16,550	\$ 22,000	\$ 22,000	\$ 22,000	0.0%
Electric Service	12100-5110	\$ 1,853	\$ 2,308	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Heating Service	12100-5120	\$ 2,717	\$ 385	\$ 800	\$ 600	\$ 600	-25.0%
Postage	12100-5210	\$ 920	\$ 734	\$ 1,200	\$ 1,000	\$ 1,000	-16.7%
Telecommunications	12100-5230	\$ 4,525	\$ 4,831	\$ 4,000	\$ 2,000	\$ 2,000	-50.0%
<b>Total Contract Services</b>		<b>\$ 49,389</b>	<b>\$ 36,266</b>	<b>\$ 39,800</b>	<b>\$ 38,400</b>	<b>\$ 38,400</b>	<b>-3.5%</b>
<b>Other Commodities</b>							
Travel, Convention, Education	12100-5500	\$ 681	\$ 736	\$ 600	\$ 600	\$ 600	0.0%
Special Events	12100-5801	\$ 26,589	\$ 19,145	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Dues & Membership	12100-5810	\$ 570	\$ 50	\$ 550	\$ 550	\$ 550	0.0%
Office Supplies	12100-6001	\$ 3,263	\$ 1,480	\$ 1,500	\$ 1,200	\$ 1,200	-20.0%
Repairs & Maintenance Supplies	12100-6007	\$ 400	\$ 15	\$ 800	\$ 800	\$ 800	0.0%
<b>Total Other Commodities</b>		<b>\$ 31,502</b>	<b>\$ 21,425</b>	<b>\$ 23,450</b>	<b>\$ 23,150</b>	<b>\$ 23,150</b>	<b>-1.3%</b>
<b>Capital Items</b>							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Tourism</b>		<b>\$ 139,136</b>	<b>\$ 120,180</b>	<b>\$ 124,970</b>	<b>\$ 127,752</b>	<b>\$ 130,288</b>	<b>4.3%</b>

## Tourism

### **1110 Regular Wages**

This line item includes funding for one FTE position and two part time positions.

### **2100 FICA**

FICA is calculated at 7.65% of regular wages line item.

### **2210 VRS**

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### **2220 Deferred Compensation**

The item includes the Town's 2% contribution for those individuals who elect to participate.

### **2300 Medical/Hospital Plan**

Town's contribution for health insurance.

### **2400 Group Life Insurance**

This covers the cost of premiums through VRS at 1.19%.

### **2600 Unemployment Insurance**

Calculated on the basis of .68% of the first \$8,000 earnings of each employee of the Town. This rate changes on January 1<sup>st</sup> of each year.

### **2700 Worker's Compensation**

Insurance premiums charged by VML based on \$0.13 per \$100 of earnings.

### **3150 Professional Services – Contractual**

This item includes estimated costs for preparation and printing of a variety of promotional brochures, and subscription to a brochure distribution service.

### **3170 Janitorial Services**

This item represents the cost of janitorial services for the Visitors Center.

### **3600 Advertising**

This item includes promotional advertising costs for a variety of publications; materials for trade show booths and other general promotional opportunities.

### **5110 Electric Service**

Electrical service for Visitors Center.

### **5120 Heating Service**

Heating service for Visitors Center.

### **5210 Postage**

This line item covers the cost of mailings in response to requests for information and general correspondence.

**5230 Telecommunications**

This item includes both local and long distance service and an 800 number. This item is significantly lower this year due to changing providers and consolidating services.

**5500 Travel, Convention and Education**

This line item provides funds for attendance at conferences.

**5801 Special Events**

This line item is to help fund the Bluemont Concert Series and various other special events. Currently includes \$10,000 for Bluemont and \$10,000 for other events. \$5,000 of the amount for Bluemont is offset by a Virginia Commission for the Arts Grant.

**5810 Dues and Membership**

This line item includes memberships in several tourism associations.

**6001 Office Supplies**

This item covers all usual office supplies for the Tourism office.

**6007 Repairs and Maintenance**

This item covers the routine repairs of equipment and any minor changes necessary to the office space for the operation of the office.

**8000 Capital Outlay**

This item is for improvements and non-routine repairs to the Visitor's Center.

## Finance Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY 13-14	% Change Budget
<b>Personnel</b>							
Regular Wages	12410-1110	\$ 128,571	\$ 109,678	\$ 115,500	\$ 115,500	\$ 119,902	3.8%
FICA	12410-2100	\$ 9,713	\$ 8,543	\$ 8,836	\$ 8,836	\$ 9,173	3.8%
VRS	12410-2210	\$ 15,170	\$ 16,292	\$ 15,315	\$ 15,315	\$ 15,899	3.8%
Deferred Comp	12410-2220	\$ 349	\$ 1,993	\$ 2,030	\$ 2,149	\$ 1,946	-4.1%
Medical/Hospital	12410-2300	\$ 15,482	\$ 13,356	\$ 12,048	\$ 12,048	\$ 11,880	-1.4%
Group Life Insurance	12410-2400	\$ 291	\$ 319	\$ 612	\$ 1,374	\$ 1,427	133.2%
Optional Life Insurance	12410-2401		\$ 26	\$ -	\$ 180	\$ -	0.0%
Unemployment Insurance	12410-2600	\$ 93	\$ 168	\$ 133	\$ 121	\$ 109	-18.0%
Worker's Compensation	12410-2700	\$ 324	\$ 134	\$ 135	\$ 123	\$ 156	15.6%
<b>Total Personnel</b>		<b>\$ 169,993</b>	<b>\$ 150,510</b>	<b>\$ 154,609</b>	<b>\$ 155,646</b>	<b>\$ 160,492</b>	<b>3.8%</b>
<b>Contract Services</b>							
Professional Service	12410-3150	\$ 56,022	\$ 37,041	\$ 47,000	\$ 54,000	\$ 47,000	0.0%
Bank Service Charges	12410-3160	\$ 5,346	\$ 4,489	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
Repairs & Maintenance	12410-3310	\$ 9,133	\$ 9,275	\$ 8,000	\$ 8,150	\$ 8,150	1.9%
Purchased Services/Other Gov	12410-3800	\$ 5,170	\$ 4,279	\$ 6,000	\$ 5,500	\$ 5,500	-8.3%
Postage	12410-5210	\$ 4,098	\$ 3,958	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Telecommunications	12410-5230	\$ 2,291	\$ 2,780	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
A/R Crime Coverage Insurance	12410-5309	\$ 751	\$ 589	\$ 600	\$ 714	\$ 714	19.0%
Lease of Equipment	12410-8008	\$ -	\$ 11,473	\$ 11,000	\$ -	\$ -	-100.0%
<b>Total Contract Services</b>		<b>\$ 82,810</b>	<b>\$ 73,884</b>	<b>\$ 84,600</b>	<b>\$ 80,364</b>	<b>\$ 73,364</b>	<b>-13.3%</b>
<b>Other Commodities</b>							
Travel, Convention, Education	12410-5500	\$ 4,093	\$ 5,843	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
Miscellaneous	12410-5800	\$ 2	\$ 371	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Dues & Membership	12410-5810	\$ 910	\$ 3,351	\$ 2,050	\$ 2,050	\$ 2,050	0.0%
Office Supplies	12410-6001	\$ 13,874	\$ 14,629	\$ 13,500	\$ 13,500	\$ 13,500	0.0%
<b>Total Other Commodities</b>		<b>\$ 18,878</b>	<b>\$ 24,194</b>	<b>\$ 20,550</b>	<b>\$ 20,550</b>	<b>\$ 20,550</b>	<b>0.0%</b>
<b>Capital Items</b>							
Capital Outlay	12410-8008	\$ -	\$ -	\$ -	\$ 10,600	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,600</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Finance</b>		<b>\$ 271,682</b>	<b>\$ 248,588</b>	<b>\$ 259,759</b>	<b>\$ 267,160</b>	<b>\$ 254,406</b>	<b>-2.1%</b>

## Finance

### **1110 Regular Wages**

The line items includes funding for the State mandated 5% raise required by SB497. Salaries for the Deputy Town Manager/Finance Director and one Account Clerk.

### **2100 FICA**

FICA is calculated at 7.65% of regular wages line item.

### **2210 VRS**

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### **2220 Deferred Compensation**

The item includes the Town's 2% contribution for those individuals who elect to participate.

### **2300 Medical/Hospital Plan**

Town's contribution for health insurance.

### **2400 Group Life Insurance**

This covers the cost of premiums through VRS at 1.19%.

### **2600 Unemployment Insurance**

Calculated on the basis of .68% of the first \$8,000 earnings of each employee of the Town.

### **2700 Worker's Compensation**

Insurance premiums charged by VML based on \$0.13 per \$100 of earnings.

### **3150 Professional Services**

Annual Audit, accounting assistance from VML/VACO Finance, and preparation of Real Estate/Personal Property Tax bills. In addition, annual service for BAI.net online tax collection service.

### **3160 Bank Service Charges**

Cost of operating a credit card machine, online tax payment gateway through paypal, and any miscellaneous fees charged by financial institutions.

### **3310 Repairs & Maintenance**

Maintenance for IBM AS400 computer, printer and financial software.

### **3800 Purchased Services from Other Governmental Units**

Payment to Hanover County for certain tax and vehicle information necessary for tax bills, vehicle decal applications, and information obtained from Virginia Employment Commission. Payment to DMV for vehicle registration stops.

- 5210 Postage**  
Tax Bills, vehicle decal applications and other correspondence related to Treasurer's Dept.
- 5230 Telecommunications**  
Phone service and one cell phone.
- 5309 A/R Crime Coverage Insurance**  
Bonding insurance for employees who handle monies.
- 5410 Lease of Equipment**  
Lease of AS400 Accounting server ends June of 2013. The Town will own the unit.
- 5500 Travel, Convention & Education**  
Treasurer's Association of Virginia meetings and convention expenses. Costs include VLGFOA trainings and Virginia Associations of Treasurers trainings. Also include funding for Acct. Clerk training through BAI Accounting Software.
- 5800 Miscellaneous**  
Includes all other minor expenses not included in above categories.
- 5810 Dues & Memberships**  
Cost of membership to GFOA and Treasurer's Association of Virginia. Also includes ICMA and VLGMA for Deputy Town Manager
- 6001 Office Supplies**  
Office supplies, cost of forms, applications and tax bills. Purchase of cigarette tax stamps.

## Information Technology Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate Fy12-13	Adopted Budget FY13-14	% Change Budget
Personnel								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services								
	Professional Service	12510-3150	\$ 42,636	\$ 65,708	\$ 45,600	\$ 45,600	\$ 48,000	5.3%
	Telecommunications	12510-5230	\$ 5,851	\$ 5,595	\$ 6,500	\$ 6,600	\$ 8,000	23.1%
	Total Contract Services		\$ 48,487	\$ 71,303	\$ 52,100	\$ 52,200	\$ 56,000	7.5%
Other Commodities								
	Miscellaneous	12510-5800	\$ 3,733	\$ 12,323	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
	Repair & Maintenance Supplies	12510-6007	\$ 3,102	\$ 1,889	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Total Other Commodities		\$ 6,835	\$ 14,211	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
Capital Items								
	Scheduled CPU Replacement	12510-6021	\$ 21,919	\$ 10,037	\$ 20,000	\$ 20,000	\$ 30,000	50.0%
	Total Capital Items		\$ 21,919	\$ 10,037	\$ 20,000	\$ 20,000	\$ 30,000	50.0%
<b>Total IT</b>			<b>\$ 77,241</b>	<b>\$ 95,551</b>	<b>\$ 90,100</b>	<b>\$ 90,200</b>	<b>\$ 104,000</b>	<b>15.4%</b>

## Information Technology

There is no separate funding of personnel in this category. The Deputy Town Manager manages the IT function as well as the contract with the IT consultant.

### **3150 Professional Services**

This line item covers the use of consultant services for monitoring the Town's network and providing on call services when issues arise that are beyond the staff's time or ability to handle. The consultant providing this service has not requested a funding increase. Experis provides the Town with software, hardware and help desk services through three dedicated employees with significant experience in all three of these areas. In addition to the experience of these three employees they bring with them the experience and resources of a large well respected company. The Town needs to contractually rebid this service during the fiscal year so a 10% increase is included in the budget.

### **5230 Telecommunications**

This item covers the cost of the cable internet service at all Town facilities.

### **5800 Miscellaneous**

This item is intended to cover unforeseen costs in replacement or acquisition of equipment and software or similar items necessary for the conduct of the IT functions. This line item also covers the subscription to the Microsoft Software Assurance program for each Microsoft Office license used by Town staff.

### **6007 Repair and Maintenance Supplies**

This line item covers primary computer supplies, and replacement of bad parts.

### **6021 Scheduled CPU Replacement**

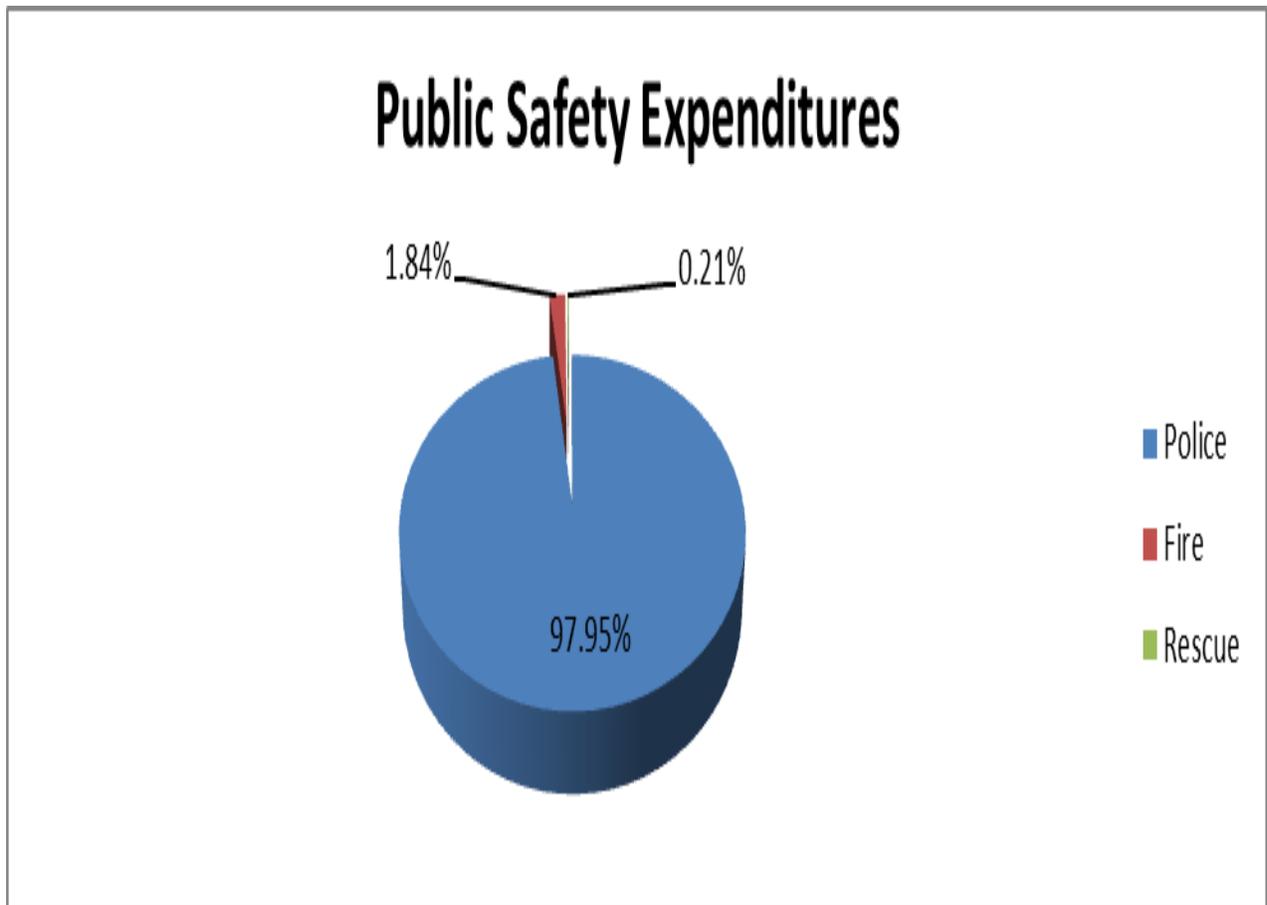
This line item is for the purchase of new computers and associated peripheral devices on a town wide basis. The standard the Town is striving to achieve is a four-year replacement cycle. The Deputy Town Manager has coordinated a replacement cycle for all departments. This line item increases for FY13-14 in order to purchase new MDT's for the Police Department.

## Public Safety

The day to day police, fire and ambulance functions of the Town are labeled Public Safety in the budget. This section is broken out into the separate budgets for Police, Fire, and Ambulance services. Individual budget sheets and narratives are provided for each of these functions.

The Town of Ashland provides police services through the Ashland Police Department. Hanover County provides fire protection services for the Town of Ashland through the Ashland Volunteer Fire Department. A budget sheet is included for this service because the Town Manager applies for a grant on behalf of the local fire station. In addition, the Town historically provides a monetary donation to the County Fire Department for enhanced capital purchases to improve services in the Town.

Hanover County provides ambulance services for the Town of Ashland through the Ashland Volunteer Rescue Squad. A budget sheet is included for this service because the Town of Ashland historically provides a monetary donation to the Rescue Squad for enhanced capital purchases to improve services in the Town.



## Public Safety Expenditure Summary

		FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget
Personnel							
	Police	\$ 1,874,822	\$ 1,922,675	\$ 2,007,482	\$ 1,971,532	\$ 2,067,979	3.0%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Personnel</b>	<b>\$ 1,874,822</b>	<b>\$ 1,922,675</b>	<b>\$ 2,007,482</b>	<b>\$ 1,971,532</b>	<b>\$ 2,067,979</b>	<b>3.0%</b>
Contract Services							
	Police	\$ 86,159	\$ 101,573	\$ 85,577	\$ 84,922	\$ 93,547	9.3%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Contract Services</b>	<b>\$ 86,159</b>	<b>\$ 101,573</b>	<b>\$ 85,577</b>	<b>\$ 84,922</b>	<b>\$ 93,547</b>	<b>9.3%</b>
Other Commodities							
	Police	\$ 193,980	\$ 186,047	\$ 177,721	\$ 170,550	\$ 175,600	-1.2%
	Fire	\$ 24,112	\$ 38,311	\$ 36,932	\$ 43,014	\$ 43,914	18.9%
	Ambulance & Rescue	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	<b>Total Other Commodities</b>	<b>\$ 223,092</b>	<b>\$ 229,357</b>	<b>\$ 219,653</b>	<b>\$ 218,564</b>	<b>\$ 224,514</b>	<b>2.2%</b>
Capital Items							
	Police	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Public Safety Expenditures</b>		<b>\$ 2,184,073</b>	<b>\$ 2,253,605</b>	<b>\$ 2,312,712</b>	<b>\$ 2,275,018</b>	<b>\$ 2,386,040</b>	<b>3.2%</b>

## Police Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages	31100-1110	\$ 1,326,422	\$ 1,342,753	\$ 1,442,715	\$ 1,412,588	\$ 1,470,449	1.9%
	Overtime		\$ -	\$ -	\$ -	\$ -		0.0%
	FICA	31100-2100	\$ 98,329	\$ 100,602	\$ 110,368	\$ 108,063	\$ 112,489	1.9%
	VRS	31100-2210	\$ 173,570	\$ 186,926	\$ 175,771	\$ 175,771	\$ 180,925	2.9%
	Deferred Comp	31100-2220	\$ 13,823	\$ 16,459	\$ 16,200	\$ 16,648	\$ 14,917	-7.9%
	Medical/Hospital	31100-2300	\$ 229,234	\$ 237,864	\$ 221,538	\$ 216,000	\$ 232,662	5.0%
	Group Life Insurance	31100-2400	\$ 3,333	\$ 3,648	\$ 7,026	\$ 6,546	\$ 16,237	131.1%
	Optional Life Insurance	31100-2401	\$ -	\$ 19		\$ 127	\$ -	0.0%
	Unemployment Insurance	31100-2600	\$ 1,476	\$ 2,399	\$ 1,859	\$ 1,859	\$ 1,523	-18.1%
	Worker's Compensation	31100-2700	\$ 28,635	\$ 32,005	\$ 32,005	\$ 33,930	\$ 38,777	21.2%
	<b>Total Personnel</b>		<b>\$ 1,874,822</b>	<b>\$ 1,922,675</b>	<b>\$ 2,007,482</b>	<b>\$ 1,971,532</b>	<b>\$ 2,067,979</b>	<b>3.0%</b>
<b>Contract Services</b>								
	Other Professional Service	31100-3110	\$ 5,976	\$ 2,258	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Repairs & Maintenance	31100-3310	\$ 11,538	\$ 16,164	\$ 15,000	\$ 15,000	\$ 20,000	33.3%
	Advertising	31100-3600	\$ (75)	\$ 1,039	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Purchased Services/Other Gov	31100-3800	\$ -	\$ -	\$ 25	\$ -	\$ -	-100.0%
	Electric Service	31100-5110	\$ 8,446	\$ 8,310	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
	Heating Service	31100-5120	\$ 1,913	\$ 1,440	\$ 1,900	\$ 1,900	\$ 1,900	0.0%
	Water & Sewer	31100-5130	\$ 728	\$ 770	\$ 700	\$ 700	\$ 700	0.0%
	Postage	31100-5210	\$ 146	\$ 761	\$ 750	\$ 750	\$ 750	0.0%
	Telecommunications	31100-5230	\$ 23,309	\$ 36,865	\$ 24,752	\$ 24,752	\$ 32,747	32.3%
	Radio Repairs	31100-5240	\$ 2,193	\$ 1,302	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
	Motor Vehicle Insurance	31100-5305	\$ 12,619	\$ 9,168	\$ 13,000	\$ 12,400	\$ 13,000	0.0%
	A/R Crime Coverage Insurance	31100-5309	\$ 620	\$ 620	\$ 650	\$ 620	\$ 650	0.0%
	Lease of Equipment	31100-5410	\$ 18,748	\$ 22,875	\$ 10,300	\$ 10,300	\$ 5,300	-48.5%
	<b>Total Contract Services</b>		<b>\$ 86,159</b>	<b>\$ 101,573</b>	<b>\$ 85,577</b>	<b>\$ 84,922</b>	<b>\$ 93,547</b>	<b>9.3%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	31100-5500	\$ 12,130	\$ 10,393	\$ 9,000	\$ 9,000	\$ 12,000	33.3%
	Miscellaneous	31100-5800	\$ 4,573	\$ 4,154	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Attorney Fees	31100-5801	\$ 4,164	\$ 2,040	\$ 4,500	\$ 1,500	\$ 2,000	-55.6%
	Dues & Membership	31100-5810	\$ 15,183	\$ 13,575	\$ 16,450	\$ 16,450	\$ 16,450	0.0%
	Office Supplies	31100-6001	\$ 4,375	\$ 5,453	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Repair & Maintenance Supplies	31100-6007	\$ 5,542	\$ 5,519	\$ 5,000	\$ 6,000	\$ 5,000	0.0%
	Fuel	31100-6008	\$ 59,543	\$ 67,638	\$ 65,171	\$ 60,000	\$ 62,550	-4.0%
	Vehicle/Powered Equipment	31100-6009	\$ 25,412	\$ 25,592	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
	Police Supplies	31100-6010	\$ 32,737	\$ 30,887	\$ 28,000	\$ 28,000	\$ 28,000	0.0%
	Uniforms and Wearing Apparare	31100-6011	\$ 26,564	\$ 19,219	\$ 20,600	\$ 20,600	\$ 20,600	0.0%
	Crime Prevention	31100-6021	\$ 3,758	\$ 1,578	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	<b>Total Other Commodities</b>		<b>\$ 193,980</b>	<b>\$ 186,047</b>	<b>\$ 177,721</b>	<b>\$ 170,550</b>	<b>\$ 175,600</b>	<b>-1.2%</b>
<b>Capital Items</b>								
	Capital Outlay	31100-8000	\$ -		\$ -	\$ -	\$ -	0.0%
	Federal Stimulus Grant	31100-8001	\$ -		\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Police</b>			<b>\$ 2,154,961</b>	<b>\$ 2,210,295</b>	<b>\$ 2,270,780</b>	<b>\$ 2,227,004</b>	<b>\$ 2,337,126</b>	<b>2.9%</b>

## Ashland Police Department

### **1110 Personnel Services**

This line item accounts for the salaries of all APD personnel to include regular salaries, overtime and part-time wages.

### **2100 FICA**

FICA is calculated at 7.65% of regular wages line item.

### **2210 VRS**

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### **2220 Deferred Comp**

The item includes the Town's 2% contribution for those individuals who elect to participate.

### **2300 Health Insurance**

Town's contribution for health insurance.

### **2400 Life Insurance**

This covers the cost of premiums through VRS at 1.19%.

### **2401 Optional Life Insurance**

Reflects benefit costs proportional to the Personnel Services line item.

### **2600 Unemployment Insurance**

Calculated on the basis of .68% of the first \$8,000 earnings of each employee of the Town.

### **2700 Workers Compensation Ins.**

Insurance premiums charged by VML; premiums vary according to employee classification.

### **3110 Other Professional Services**

This line item pays for associated costs incurred in a selection process for sworn officers and other professional services as needed.

### **3310 Repairs and Maintenance**

This account covers the service agreement on our Records Management System, the service agreement on our copier, mandated radar calibrations, our generator warranty and the software maintenance of our Mobile Data Terminal program. This line item reflects an additional increase of \$5,000 for the enhancement of law enforcement technology in the areas of policy maintenance, online training tools and a property crimes investigation tool.

### **3600 Advertising**

This fund is used to advertise for vacant positions, recruiting materials and recruiting efforts.

### **3800 Purchase Services/Other Government.**

This category is for the implementation of Hepatitis B vaccine shots for the police officers. These shots are provided by the Hanover County Health Department. Due to the lack of use in the past years, this line will be unfunded. If the need arises, necessary vaccines will be coded to 3110.

- 5110 Electric Service**  
This account pays for the electricity on the APD headquarters building. Requested amount is based on historical use and FY10 conservation levels and is level with FY12 and FY13.
- 5120 Heating Service**  
This account pays for the heating on the APD headquarters building. Requested amount is based on historical use and recent conservation levels.
- 5130 Water & Sewer Bill**  
This account pays for the water and sewer fees, including the irrigation system, on the APD headquarters building. Although this line was reduced dramatically in FY10 due to the elimination of irrigation, the grounds have suffered due to that cut.
- 5210 Postage**  
This account pays for the usual and customary postage needs of the department.
- 5230 Telecommunications**  
This account pays for the telephones, data lines in the headquarters building, cell phones for supervisors and air cards for 13 Mobile Data Terminals (MDTs). In FY12, this line was decreased by eliminating cell phone assignment to patrol officers, but we have seen the need to restore this tool to all of our field personnel to ensure rapid service to our citizens (+4,320). This also reflects an increase of four additional aircards for new MDTs (+1,920) and fully funds the aircard program that was partially grant funded in FY13 (+1,755).
- 5240 Radio Repairs**  
This account covers repairs to our aging inventory of portable and mobile radios.
- 5305 Motor Vehicle Insurance**  
This account pays for our motor vehicle insurance, which is administered through the Virginia Municipal League Insurance Pool.
- 5309 A/R Crime Coverage, Ins.**  
This line item pays for insurance on our Auxiliary Police Officers and Citizen Task Force members.
- 5410 Lease of Equipment**  
This account pays for the lease on mobile video cameras in the police units and the lease of the copier in APD. The lease on all the mobile video cameras matured in FY13, thus this line reflects a decrease of \$5,000.
- 5500 Travel, Convention & Education**  
This account pays for training to maintain our officer's individual certifications, and mandatory training. Due to historical needs and a request from several members who wish to take advantage of the Town's tuition reimbursement policy, this line reflects an increase of \$3,000.
- 5714 Home Grant**  
The Home Grant program was created in 2007. It remains unfunded.
- 5800 Miscellaneous**  
This account funds our covert investigations fund and other services not allocated to other line items. There is no increase for this item.

**5801 Attorney Fees**

This line item pays for any attorney fees of defendants who win their court case. This line has fluctuated over the past few years, but given FY13's expenses to date, this line will be reduced in FY14 by \$2,500. We may have to revisit this in preparation for FY15's budget.

**5810 Dues and Memberships**

The funds in this account pays for our membership in the Rappahannock Regional Criminal Justice Training Academy and CALEA accreditation.

**6001 Office Supplies**

This account pays for our miscellaneous office supplies, and our copy paper.

**6007 Repairs and Maintenance**

This account allows for routine, and unexpected, repairs and maintenance to the APD headquarters building.

**6008 Fuel**

This account pays for fuel for police vehicles. Unfortunately, due to world fuel markets, our expenses in this line have increased steadily, while during the same period, we have reduced our annual fuel consumption since 2009. However, based upon a projected wholesale cost of \$2.72 per gallon\*\* and our historical consumption rates, our fuel costs are projected decrease by \$2,621 in FY14.

\*\*Source: Department of Energy Short Term Energy Outlook

**6009 Vehicle and Power Equipment**

This account pays for the maintenance and repairs on our fleet. As we continue to maintain our fleet rotation schedule, we feel this level of funding will be adequate.

**6010 Police Supplies**

This account pays for those supplies directly related to our police activities.

**6011 Uniforms & Wearing Apparel**

This account pays for uniforms, body armor and other wearable apparel for APD employees.

**6014 Police IT**

This line remains unfunded.

**6021 Crime Prevention**

This account provides for our crime prevention training and outreach to the community. It also covers printed material that is distributed to citizen groups.

## Fire Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget Fy12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
Personnel								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services								
	Repairs & Maintenance	32100-3310	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Contract Services		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Commodities								
	Contributions, Other Payment	32100-5600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Fire Fund Distribution	32100-5701	\$ 19,112	\$ 16,585	\$ 16,932	\$ 19,314	\$ 19,314	14.1%
	Fuel	32100-6008	\$ -	\$ 16,726	\$ 15,000	\$ 18,700	\$ 19,600	30.7%
	Total Other Commodities		\$ 24,112	\$ 38,311	\$ 36,932	\$ 43,014	\$ 43,914	18.9%
Capital Items								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Fire</b>			<b>\$ 24,112</b>	<b>\$ 38,311</b>	<b>\$ 36,932</b>	<b>\$ 43,014</b>	<b>\$ 43,914</b>	<b>18.9%</b>

## Rescue Squad Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Personnel</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Contract Services</b>								
	Repairs & Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Contract Services</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Other Commodities</b>								
	Contributions, Other Payment	32300-5600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	<b>Total Other Commodities</b>		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
<b>Capital Items</b>								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Ambulance &amp; Rescue</b>			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%

## Volunteer Fire Department

**3310 Repairs and Maintenance**

This line item has been eliminated. Maintenance of the facility falls under Buildings & Grounds responsibility.

**5600 Contributions**

The Town has traditionally provided funds to the VFD for various equipment needs to enhance services within the community.

**5701 Fire Fund Distribution**

Estimate from Virginia Department of Fire Programs.

**6007 Repair and Maintenance Supplies**

This line item has been eliminated. Maintenance of the facility falls under Buildings & Grounds responsibility.

**6008 Fuel**

This line item was created to cover costs associated with the Town sharing its fueling station with the Ashland Volunteer Fire Department. This expenditure line item is offset dollar for dollar by a revenue line item under the title "Recovered Costs".

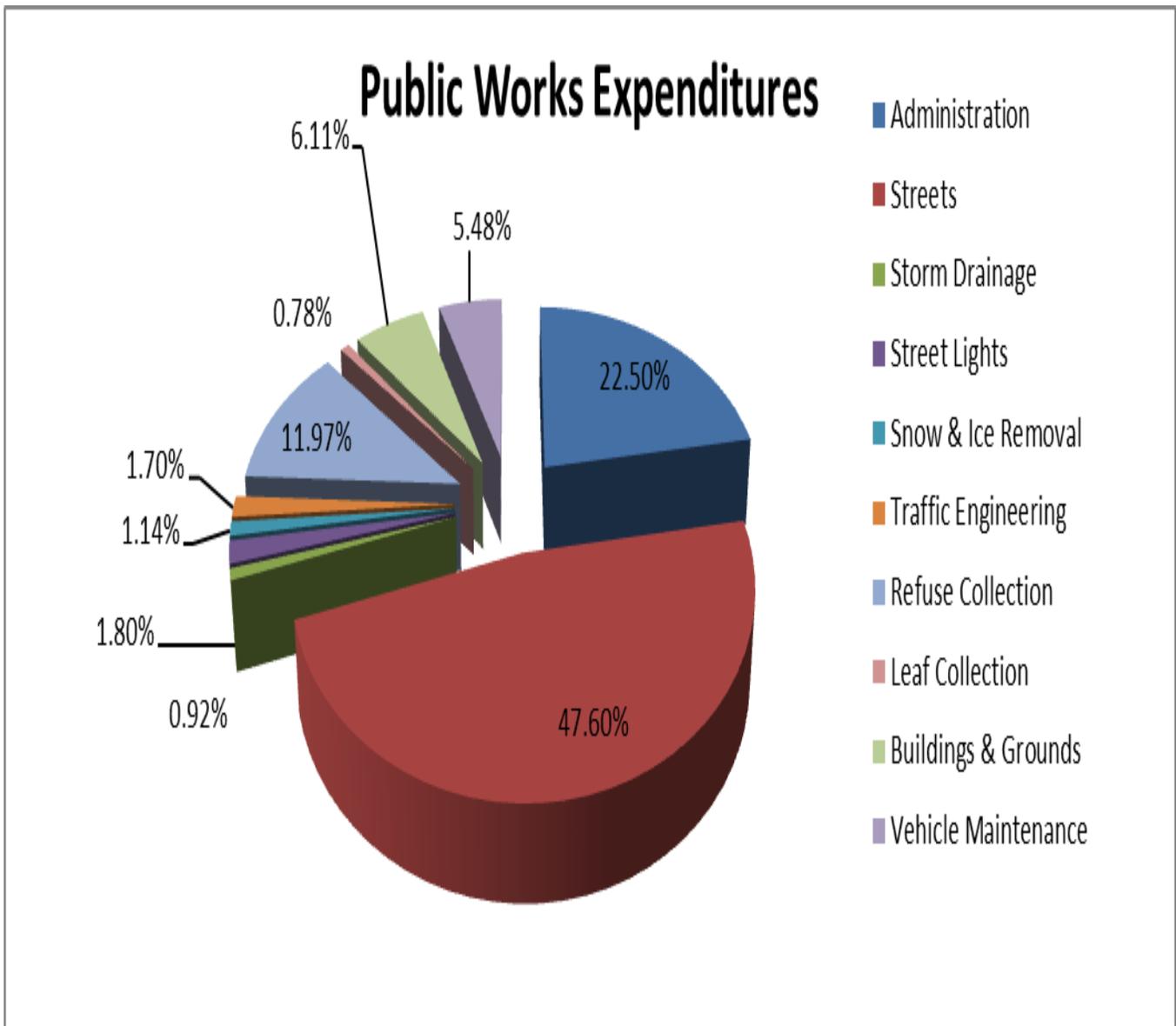
## Ambulance and Rescue Services

**5600 Contributions**

The Town has traditionally provided funds to the EMS services for various equipment needs to enhance services within the community.

## Public Works Department

The day to day Public Works functions of the Town are labeled Public Works in the budget. This section is broken out into the separate budgets for Public Works Administration, Streets Maintenance, Storm Drainage, Street Lights, Snow & Ice Removal, Traffic Engineering, Refuse Collection, Leaf Collection, Building & Grounds, and Vehicle Maintenance. Individual budget sheets and narratives are provided for each of these functions.



## Public Works Expenditure Summary

		FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
	Administration	\$ 542,175	\$ 532,662	\$ 550,448	\$ 549,706	\$ 640,793	16.4%
	Streets	\$ 676,110	\$ 627,727	\$ 693,901	\$ 672,444	\$ 689,893	-0.6%
	Storm Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Snow & Ice Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Traffic Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Refuse Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Leaf Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Buildings & Grounds	\$ 109,121	\$ 108,143	\$ 113,482	\$ 111,300	\$ 116,626	2.8%
	Vehicle Maintenance	\$ 124,642	\$ 121,805	\$ 126,395	\$ 125,059	\$ 130,694	3.4%
	<b>Total Personnel</b>	<b>\$ 1,452,047</b>	<b>\$ 1,390,337</b>	<b>\$ 1,484,226</b>	<b>\$ 1,458,509</b>	<b>\$ 1,578,006</b>	<b>6.3%</b>
<b>Contract Services</b>							
	Administration	\$ 15,950	\$ 16,646	\$ 19,900	\$ 21,000	\$ 22,500	13.1%
	Streets	\$ 200,590	\$ 506,446	\$ 529,200	\$ 524,010	\$ 602,900	13.9%
	Storm Drainage	\$ 9,862	\$ 7,777	\$ 10,000	\$ 20,000	\$ 15,000	50.0%
	Street Lights	\$ 46,195	\$ 48,292	\$ 53,000	\$ 53,000	\$ 55,000	3.8%
	Snow & Ice Removal	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
	Traffic Engineering	\$ 45,710	\$ 27,371	\$ 38,500	\$ 39,500	\$ 47,000	22.1%
	Refuse Collection	\$ 309,112	\$ 333,332	\$ 360,000	\$ 349,000	\$ 366,000	1.7%
	Leaf Collection	\$ 11,731	\$ 13,203	\$ 13,000	\$ 13,000	\$ 14,000	7.7%
	Buildings & Grounds	\$ 36,646	\$ 31,807	\$ 38,900	\$ 37,000	\$ 39,200	0.8%
	Vehicle Maintenance	\$ 14,775	\$ 10,176	\$ 19,200	\$ 15,654	\$ 18,800	-2.1%
	<b>Total Contract Services</b>	<b>\$ 690,571</b>	<b>\$ 995,051</b>	<b>\$ 1,084,700</b>	<b>\$ 1,072,164</b>	<b>\$ 1,183,400</b>	<b>9.1%</b>
<b>Other Commodities</b>							
	Administration	\$ 8,130	\$ 14,052	\$ 18,600	\$ 17,500	\$ 24,650	32.5%
	Streets	\$ 130,415	\$ 143,185	\$ 153,000	\$ 146,400	\$ 161,000	5.2%
	Storm Drainage	\$ 12,273	\$ 3,735	\$ 13,000	\$ 6,000	\$ 13,000	0.0%
	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Snow & Ice Removal	\$ 31,817	\$ 20,584	\$ 32,000	\$ 15,000	\$ 32,000	0.0%
	Traffic Engineering	\$ 8,407	\$ 3,466	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Refuse Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Leaf Collection	\$ 10,036	\$ 6,278	\$ 13,500	\$ 13,500	\$ 10,000	-25.9%
	Buildings & Grounds	\$ 15,654	\$ 21,907	\$ 24,000	\$ 24,000	\$ 24,000	0.0%
	Vehicle Maintenance	\$ 5,936	\$ 7,402	\$ 11,000	\$ 11,500	\$ 8,000	-27.3%
	<b>Total Other Commodities</b>	<b>\$ 222,669</b>	<b>\$ 220,608</b>	<b>\$ 270,100</b>	<b>\$ 238,900</b>	<b>\$ 277,650</b>	<b>2.8%</b>
<b>Capital Items</b>							
	Administration	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Streets	\$ 556	\$ 54,731	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
	Storm Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Snow & Ice Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Traffic Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Refuse Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Leaf Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Buildings & Grounds	\$ -	\$ 16,000	\$ 21,000	\$ 20,057	\$ 7,000	-66.7%
	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%
	<b>Total Capital Items</b>	<b>\$ 556</b>	<b>\$ 70,731</b>	<b>\$ 22,500</b>	<b>\$ 21,557</b>	<b>\$ 18,500</b>	<b>-17.8%</b>
<b>Total Public Works Expenditures</b>		<b>\$ 2,365,844</b>	<b>\$ 2,676,727</b>	<b>\$ 2,861,526</b>	<b>\$ 2,791,130</b>	<b>\$ 3,057,556</b>	<b>6.9%</b>

## Public Works Administration Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages	41100-1110	\$ 389,306	\$ 382,977	\$ 404,263	\$ 401,114	\$ 465,497	15.1%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	41100-2100	\$ 28,320	\$ 28,482	\$ 30,926	\$ 30,685	\$ 35,611	15.1%
	VRS	41100-2210	\$ 55,697	\$ 56,738	\$ 53,188	\$ 53,188	\$ 61,725	16.1%
	Deferred Comp	41100-2220	\$ 6,150	\$ 6,275	\$ 6,200	\$ 6,280	\$ 6,370	2.7%
	Medical/Hospital	41100-2300	\$ 60,121	\$ 52,744	\$ 49,548	\$ 49,200	\$ 60,684	22.5%
	Group Life Insurance	41100-2400	\$ 1,070	\$ 1,126	\$ 2,126	\$ 4,773	\$ 5,539	160.5%
	Unemployment Insurance	41100-2600	\$ 278	\$ 523	\$ 398	\$ 362	\$ 367	-7.8%
	Worker's Compensation	41100-2700	\$ 1,232	\$ 3,799	\$ 3,799	\$ 4,104	\$ 5,000	31.6%
	<b>Total Personnel</b>		<b>\$ 542,175</b>	<b>\$ 532,662</b>	<b>\$ 550,448</b>	<b>\$ 549,706</b>	<b>\$ 640,793</b>	<b>16.4%</b>
<b>Contract Services</b>								
	Professional Service	41100-3150	\$ 2,052	\$ 2,716	\$ 6,000	\$ 6,000	\$ 8,000	33.3%
	Repairs & Maintenance	41100-3310	\$ (27)	\$ 948	\$ 500	\$ 500	\$ 500	0.0%
	Advertising	41100-3600	\$ 1,211	\$ 173	\$ 900	\$ 2,000	\$ 1,500	66.7%
	Postage	41100-5210	\$ 14	\$ 617	\$ 200	\$ 200	\$ 200	0.0%
	Telecommunications	41100-5230	\$ 5,824	\$ 5,774	\$ 5,200	\$ 5,200	\$ 5,200	0.0%
	Radio Repairs	41100-5240	\$ -	\$ -	\$ 500	\$ 500	\$ 500	0.0%
	Lease of Equipment	41100-5410	\$ 6,878	\$ 6,419	\$ 6,600	\$ 6,600	\$ 6,600	0.0%
	<b>Total Contract Services</b>		<b>\$ 15,950</b>	<b>\$ 16,646</b>	<b>\$ 19,900</b>	<b>\$ 21,000</b>	<b>\$ 22,500</b>	<b>13.1%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	41100-5500	\$ 607	\$ 917	\$ 1,000	\$ 1,000	\$ 1,500	50.0%
	Miscellaneous	41100-5800	\$ -	\$ 60	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
	Dues & Membership	41100-5810	\$ 2,380	\$ 1,960	\$ 2,500	\$ 2,000	\$ 2,500	0.0%
	Office Supplies	41100-6001	\$ 1,587	\$ 3,400	\$ 3,000	\$ 2,500	\$ 3,000	0.0%
	Repair & Maintenance Supplies	41100-6007	\$ 680	\$ 2,796	\$ 4,600	\$ 4,600	\$ 10,150	120.7%
	Fuel	41100-6008	\$ 3,228	\$ 3,033	\$ 3,000	\$ 2,900	\$ 3,000	0.0%
	Vehicle/Powered Equipment	41100-6009	\$ (352)	\$ 1,886	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	<b>Total Other Commodities</b>		<b>\$ 8,130</b>	<b>\$ 14,052</b>	<b>\$ 18,600</b>	<b>\$ 17,500</b>	<b>\$ 24,650</b>	<b>32.5%</b>
<b>Capital Items</b>								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Public Works Administration</b>			<b>\$ 566,255</b>	<b>\$ 563,361</b>	<b>\$ 588,948</b>	<b>\$ 588,206</b>	<b>\$ 687,943</b>	<b>16.8%</b>

## Public Works Administration and Engineering

### 1110 Regular Wages

The personnel services line item represents actual salaries for seven full time employees for FY14. One new Civil Engineering position is proposed to primarily handle stormwater and environmental issues.

### 2100 FICA

FICA is calculated at 7.65% of regular wages line item.

### 2210 VRS

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### 2220 Deferred Compensation

The item includes the Town's 2% contribution for those individuals who elect to participate.

### 2300 Medical/Hospital Plan

Town's contribution for health insurance.

### 2400 Group Life Insurance

This covers the cost of premiums through VRS at 1.19%.

### 2600 Unemployment Insurance

Calculated on the basis of 0.68% of the first \$8,000 earnings of each employee.

### 2700 Worker's Compensation

Insurance premiums charged by VML; premiums vary according to employee classification.

### 3150 Professional Services

This line item includes funds for printing and plotting services, administration of the random drug testing program for equipment operators and costs for the minor use of outside engineering firms if necessary.

### 3310 Repairs & Maintenance

This item includes the costs for ongoing equipment maintenance, repairs and upgrades and calibration of equipment.

### 3600 Advertising

This line item includes advertising costs for vacant positions and for the advertising and bidding of projects and services.

### 5210 Postage

This account pays for the usual and customary postage needs of the department.

### 5230 Telecommunications

This line item includes the cost for the department's share of the land line system and cellular service within the department.

### 5240 Radio Repairs

This item represents the estimated annual cost of repairs and maintenance of all mobile and base radios.

**5410 Lease of Equipment**

This item is for the lease of a printer/scanner to reproduce full size drawings and a portion of the main photocopier in Town Hall.

**5500 Travel, Convention & Education**

This item includes funds for safety training, GIS training, CADD training, SWM and E&S training and continuing education as appropriate for employee certifications.

**5800 Miscellaneous**

This item is intended to cover unforeseen costs in replacement or acquisition of equipment and software or similar items necessary for the conduct of the engineering and administrative functions.

**5810 Dues & Memberships**

This item includes memberships and costs for maintaining PE certification, E&S Certifications, American Society of Civil Engineers, Virginia Municipal Stormwater Association (VAMSA), and the Town's share of individual fitness benefits.

**6001 Office Supplies**

This account pays for our miscellaneous office supplies used by the department.

**6007 Repair & Maintenance Supplies**

This account pays for our general engineering supplies (\$1000), ArcGIS shared software (one @ \$3,150), and one used replacement vehicle for engineering staff (\$6,000).

**6008 Fuel**

This line item covers fuel costs for the departmental vehicles.

**6009 Vehicle/Powered Equipment**

This line item covers the maintenance costs for the departmental vehicles.

**8000 Capital Outlay**

No funding requested.

## Public Works Streets Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages	41200-1110	\$ 446,960	\$ 418,464	\$ 484,661	\$ 465,420	\$ 481,018	-0.8%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	41200-2100	\$ 33,448	\$ 31,517	\$ 37,077	\$ 35,605	\$ 36,798	-0.8%
	VRS	41200-2210	\$ 58,829	\$ 56,062	\$ 55,941	\$ 54,554	\$ 56,641	1.3%
	Deferred Comp	41200-2220	\$ 5,869	\$ 4,579	\$ 4,058	\$ 4,654	\$ 2,304	-43.2%
	Medical/Hospital	41200-2300	\$ 89,334	\$ 85,378	\$ 79,434	\$ 79,300	\$ 75,792	-4.6%
	Group Life Insurance	41200-2400	\$ 1,130	\$ 1,097	\$ 2,236	\$ 4,896	\$ 5,083	127.3%
	Unemployment Insurance	41200-2600	\$ 607	\$ 934	\$ 797	\$ 785	\$ 707	-11.3%
	Worker's Compensation	41200-2700	\$ 39,934	\$ 29,697	\$ 29,697	\$ 27,230	\$ 31,550	6.2%
	<b>Total Personnel</b>		\$ 676,110	\$ 627,727	\$ 693,901	\$ 672,444	\$ 689,893	-0.6%
<b>Contract Services</b>								
	Contractual Repairs & Maintenance	41200-3150	\$ 179,899	\$ 491,911	\$ 500,000	\$ 500,000	\$ 575,000	15.0%
	Tree Trimming	41200-3321	\$ 9,410	\$ 2,325	\$ 12,000	\$ 12,000	\$ 12,000	0.0%
	Landscape Replacment - Trees	41200-3322	\$ -	\$ 2,400	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
	Telecommunications	41200-5230	\$ 308	\$ 1,079	\$ 1,200	\$ 360	\$ 400	-66.7%
	Motor Vehicle Insurance	41200-5305	\$ 10,973	\$ 8,731	\$ 10,000	\$ 9,150	\$ 10,000	0.0%
	Rental Equipment		\$ -	\$ -	\$ 3,500	\$ -	\$ 3,000	-14.3%
	<b>Total Contract Services</b>		\$ 200,590	\$ 506,446	\$ 529,200	\$ 524,010	\$ 602,900	13.9%
<b>Other Commodities</b>								
	Travel, Convention, Education	41200-5500		\$ 1,312	\$ -	\$ 400	\$ 1,000	0.0%
	Repair & Maintenance Supplies	41200-6007	\$ 58,200	\$ 40,932	\$ 70,000	\$ 60,000	\$ 70,000	0.0%
	Fuel	41200-6008	\$ 42,341	\$ 48,708	\$ 48,000	\$ 48,000	\$ 50,000	4.2%
	Vehicle/Powered Equipment	41200-6009	\$ 29,874	\$ 52,234	\$ 35,000	\$ 38,000	\$ 40,000	14.3%
	<b>Total Other Commodities</b>		\$ 130,415	\$ 143,185	\$ 153,000	\$ 146,400	\$ 161,000	5.2%
<b>Capital Items</b>								
	Capital Outlay	41200-8000	\$ 556	\$ 143	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
	Capital Outlay - SRTS			\$ 52,971	\$ -	\$ -	\$ -	0.0%
	Capital Outlay - Trolley Line Trail			\$ 1,617	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		\$ 556	\$ 54,731	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
<b>Total Public Works Streets</b>			\$ 1,007,671	\$ 1,332,088	\$ 1,377,601	\$ 1,344,354	\$ 1,455,293	5.6%

## Highways, Streets and Sidewalks

### **1110 Regular Wages**

The personnel services line item represents actual salaries twelve full time positions. Three full time positions are again frozen and unfunded for FY14.

### **2100 FICA**

FICA is calculated at 7.65% of regular wages line item.

### **2210 VRS**

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### **2220 Deferred Compensation**

The item includes the Town's 2% contribution for those individuals who elect to participate.

### **2300 Medical/Hospital Plan**

Town's contribution for health insurance.

### **2400 Group Life Insurance**

This covers the cost of premiums through VRS at 1.19%

### **2600 Unemployment Insurance**

Calculated on the basis of 0.68% of the first \$8,000 earnings of each.

### **2700 Worker's Compensation**

Insurance premiums charged by VML; premiums vary according to employee classification.

### **3150 Repairs and Maintenance - Contracted**

This line item includes routine sidewalk repair utilizing the Town's annual contractor. Also included are funds for repaving and re-striping various roadways.

### **3321 Tree Trimming**

Removal of dangerous limbs and trees is accomplished through the use of a local contractor under contract to the Town.

### **3322 Replacement Tree Planting**

This line item is for planting replacement street trees as dead/dying street trees are removed.

### **5431 Rental Equipment**

This item allows for the rental of equipment not owned by the Town in the event the need arises.

### **6007 Repair & Maintenance Supplies**

This line item represents normal supplies for various projects undertaken by the street crew. It includes different grades of stone, patching asphalt, hand tools, culverts, safety equipment and safety shoes for the employees (\$125 per employee per year).

**6008 Fuel**

This line item covers fuel costs for the departmental vehicles and equipment.

**6009 Vehicle/Powered Equipment**

This line item covers the maintenance costs for the departmental vehicles and equipment.

**8000 Capital Outlay**

Capital outlays anticipated for the fiscal year include the ongoing budgeting for the Town share of VDOT allocations for projects within the Town under their six year plan.

## Public Works Storm Drainage Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Contract Services</b>							
Professional Services	41310-3150	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Repairs & Maintenance	41310-3310	\$ 9,862	\$ 7,777	\$ 10,000	\$ 20,000	\$ 15,000	50.0%
Total Contract Services		\$ 9,862	\$ 7,777	\$ 10,000	\$ 20,000	\$ 15,000	50.0%
<b>Other Commodities</b>							
Permits and Fees	41310-5810	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Repair & Maintenance Supplies	41310-6007	\$ 12,273	\$ 3,735	\$ 10,000	\$ 3,000	\$ 10,000	0.0%
Total Other Commodities		\$ 12,273	\$ 3,735	\$ 13,000	\$ 6,000	\$ 13,000	0.0%
<b>Capital Items</b>							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Storm Drainage</b>		<b>\$ 22,136</b>	<b>\$ 11,512</b>	<b>\$ 23,000</b>	<b>\$ 26,000</b>	<b>\$ 28,000</b>	<b>21.7%</b>

### Storm Drainage

**3150 Professional Services**

No funding requested.

**3310 Repairs and Maintenance—Contracted**

This item provides funding for minor drainage projects to be undertaken through the use of annual contractors. Included in the type of work is installation or repair of inlets and storm sewer flushing services.

**5810 Permits and Fees**

Funding is provided for VSMP Stormwater MS4 annual permit maintenance fee (\$3,000).

**6007 Repair and Maintenance Supplies**

This item provides for an inventory of supplies necessary to complete drainage projects, including pipe, inlets, and stone.

## Public Works Street Light Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Contract Services</b>							
Repairs & Maintenance	41320-3310	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
Electric Service	41320-5110	\$ 46,195	\$ 48,292	\$ 47,000	\$ 47,000	\$ 49,000	4.3%
Total Contract Services		\$ 46,195	\$ 48,292	\$ 53,000	\$ 53,000	\$ 55,000	3.8%
<b>Other Commodities</b>							
Repair & Maintenance Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Commodities		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Capital Items</b>							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Street Lights</b>		<b>\$ 46,195</b>	<b>\$ 48,292</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 55,000</b>	<b>3.8%</b>

### Street Lights

**3310 Repairs & Maintenance**

This line item covers the cost for installation of new streetlights in Town.

**5110 Electrical Services**

This line item covers the cost for electricity and service by Dominion Virginia Power for streetlights and traffic signals in Town rights of way.

## Public Works Snow Removal Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
Personnel							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
Professional Services	41330-3150	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
Total Contract Services		\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
Other Commodities							
Repair & Maintenance Supplies	41330-6007	\$ 31,817	\$ 20,584	\$ 32,000	\$ 15,000	\$ 32,000	0.0%
Total Other Commodities		\$ 31,817	\$ 20,584	\$ 32,000	\$ 15,000	\$ 32,000	0.0%
Capital Items							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Snow &amp; Ice Removal</b>		<b>\$ 31,817</b>	<b>\$ 20,584</b>	<b>\$ 35,000</b>	<b>\$ 15,000</b>	<b>\$ 35,000</b>	<b>0.0%</b>

### Snow and Ice Removal

**3150 Rental Equipment**

Funding to rent a motor grader in the event of deep snow or ice if needed.

**6007 Repair and Maintenance Supplies**

This item includes funds for salt, sand and minor repairs to blades and spreaders.

**8000 Capital Outlay**

No expenditures are planned in this category.

## Public Works Traffic Engineering Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Contract Services</b>							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	41400-3310	\$ 45,710	\$ 27,371	\$ 38,500	\$ 39,500	\$ 47,000	22.1%
		\$ 45,710	\$ 27,371	\$ 38,500	\$ 39,500	\$ 47,000	22.1%
<b>Other Commodities</b>							
	41400-6007	\$ 8,407	\$ 3,466	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
		\$ 8,407	\$ 3,466	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
<b>Capital Items</b>							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Traffic Engineering</b>		<b>\$ 54,118</b>	<b>\$ 30,838</b>	<b>\$ 43,500</b>	<b>\$ 44,500</b>	<b>\$ 52,000</b>	<b>19.5%</b>

### Traffic Engineering

**3150 Professional Services**

This includes on-call consulting engineering services used on an as-needed basis. (No funding requested).

**3310 Repairs and Maintenance--Contractual**

This item includes funds for the annual maintenance of traffic signals, repairs and other services for signals, and maintenance performed at rail crossings by CSX. In addition, funding is provided for installation of replacement batteries for the battery backup systems, replacement signal cabinet at England St./Cottage Greene Dr.

**6007 Materials and Supplies**

Included in this line item are various signs, replacement bulbs for signals and other sundry items used in traffic control.

**8000 Capital Outlay**

No funding included.

## Public Works Buildings & Grounds Expenditure Detail

						Mid Year			
		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget	
<b>Personnel</b>									
	Regular Wages	43100-1100	\$ 73,732	\$ 72,948	\$ 78,228	\$ 76,213	\$ 80,835	3.3%	
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	FICA	43100-2100	\$ 5,468	\$ 5,404	\$ 5,984	\$ 5,830	\$ 6,184	3.3%	
	VRS	43100-2210	\$ 9,398	\$ 9,583	\$ 8,988	\$ 8,988	\$ 9,601	6.8%	
	Deferred Comp	43100-2220	\$ 2,413	\$ 1,533	\$ 1,379	\$ 1,510	\$ 778	-43.6%	
	Medical/Hospital	43100-2300	\$ 15,980	\$ 16,406	\$ 16,506	\$ 16,506	\$ 16,932	2.6%	
	Group Life Insurance	43100-2400	\$ 180	\$ 188	\$ 359	\$ 807	\$ 862	140.1%	
	Unemployment Insurance	43100-2600	\$ 104	\$ 177	\$ 133	\$ 121	\$ 109	-18.0%	
	Worker's Compensation	43100-2700	\$ 1,846	\$ 1,905	\$ 1,905	\$ 1,325	\$ 1,325	-30.4%	
	<b>Total Personnel</b>		<b>\$ 109,121</b>	<b>\$ 108,143</b>	<b>\$ 113,482</b>	<b>\$ 111,300</b>	<b>\$ 116,626</b>	<b>2.8%</b>	
<b>Contract Services</b>									
	Professional Services	43100-3150	\$ 1,210	\$ 316	\$ 1,200	\$ -	\$ -	-100.0%	
	Repairs & Maintenance	43100-3310	\$ 10,281	\$ 7,531	\$ 12,000	\$ 12,000	\$ 12,000	0.0%	
	Electric Service	43100-5110	\$ 15,959	\$ 16,494	\$ 17,000	\$ 17,000	\$ 18,000	5.9%	
	Heating Service	43100-5120	\$ 4,519	\$ 4,989	\$ 4,500	\$ 4,500	\$ 5,000	11.1%	
	Water & Sewer Bills	43100-5130	\$ 3,196	\$ 1,569	\$ 3,200	\$ 2,500	\$ 3,200	0.0%	
	Motor Vehicle Insurance	43100-5305	\$ 1,482	\$ 908	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	
	<b>Total Contract Services</b>		<b>\$ 36,646</b>	<b>\$ 31,807</b>	<b>\$ 38,900</b>	<b>\$ 37,000</b>	<b>\$ 39,200</b>	<b>0.8%</b>	
<b>Other Commodities</b>									
	Repair & Maintenance Supplies	43100-6007	\$ 8,139	\$ 13,136	\$ 15,000	\$ 15,000	\$ 15,000	0.0%	
	Fuel	43100-6008	\$ 5,082	\$ 6,610	\$ 6,500	\$ 6,500	\$ 6,500	0.0%	
	Vehicle/Powered Equipment	43100-6009	\$ 2,433	\$ 2,161	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	
	<b>Total Other Commodities</b>		<b>\$ 15,654</b>	<b>\$ 21,907</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>0.0%</b>	
<b>Capital Items</b>									
	Vehicle & Equipment Purchases	43100-8000	\$ -	\$ 16,000	\$ 21,000	\$ 20,057	\$ 7,000	-66.7%	
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 21,000</b>	<b>\$ 20,057</b>	<b>\$ 7,000</b>	<b>-66.7%</b>	
<b>Total Public Works Buildings &amp; Grounds</b>			<b>\$ 161,421</b>	<b>\$ 177,857</b>	<b>\$ 197,382</b>	<b>\$ 192,357</b>	<b>\$ 186,826</b>	<b>-5.3%</b>	

## Maintenance of Buildings and Grounds

### 1110 Regular Wages

The personnel services line item represents actual salaries for FY 14, which includes two full time employees, one shared position, and part time custodial services.

### 2100 FICA

FICA is calculated at 7.65% of regular wages line item.

### 2210 VRS

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### 2220 Deferred Compensation

The item includes the Town's 2% contribution for those individuals who elect to participate.

### 2300 Medical/Hospital Plan

Town's contribution for health insurance.

### 2400 Group Life Insurance

This covers the cost of premiums through VRS at 1.19%.

### 2600 Unemployment Insurance

Calculated on the basis of 0.68% of the first \$8,000 earnings of each employee.

### 2700 Worker's Compensation

Insurance premiums charged by VML; premiums vary according to employee classification.

### 3150 Professional Services

No funding provided.

### 3310 Repairs and Maintenance – Contractual

Included in this line item are repair costs for plumbing, heating and electrical services as needed.

### 5110 Electric Service

Electrical service for Town Hall, Public Works building, and the maintenance shop.

### 5120 Heating Service

Heating service for Town Hall and Public Works building.

### 5130 Water & Sewer

Water & sewer service for Town Hall, Public Works building and Visitors Center.

### 6007 Repair & Maintenance Supplies

Included within this item is funding for general cleaning supplies, miscellaneous tools, planting materials, and lawn care supplies.

### 6008 Fuel

This line item covers fuel costs for the departmental vehicles and equipment.

**6009 Vehicle/Powered Equipment**

This line item covers the maintenance costs for the departmental vehicles and equipment.

**8000 Capital Outlay**

Funding is requested for dump trailer to be used for hauling mulch and stone.

## Public Works Refuse Collection Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget	
<b>Personnel</b>								
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	<b>Total Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Contract Services</b>								
	Refuse Collection	42000-3180	\$ 309,112	\$ 284,433	\$ 312,000	\$ 290,000	\$ 305,000	-2.2%
	Recycling	42000-3181	\$ -	\$ 48,899	\$ 48,000	\$ 59,000	\$ 61,000	27.1%
	Repairs & Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Contract Services</b>		\$ 309,112	\$ 333,332	\$ 360,000	\$ 349,000	\$ 366,000	1.7%
<b>Other Commodities</b>								
	Repair & Maintenance Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Other Commodities</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Capital Items</b>								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Refuse Collection</b>			\$ 309,112	\$ 333,332	\$ 360,000	\$ 349,000	\$ 366,000	1.7%

### Refuse Collection

#### 3180 Refuse Collection

This is the annual contract cost for waste collection under the CVWMA regional program. Funding is provided for curbside trash collection with contractor provided carts.

#### 3181 Recycling

This is the annual contract cost for recycling collection under the CVWMA regional program. Funding is provided for curbside recycling collection with contractor provided carts.

## Public Works Leaf Collection Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Temporary Help Service Fees		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Personnel</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Contract Services</b>							
Repairs & Maintenance	42600-3310	\$ 11,731	\$ 13,203	\$ 13,000	\$ 13,000	\$ 14,000	7.7%
Motor Vehicle Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Contract Services</b>		<b>\$ 11,731</b>	<b>\$ 13,203</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 14,000</b>	<b>7.7%</b>
<b>Other Commodities</b>							
Repair & Maintenance Supplies	42600-6007	\$ 10,036	\$ 6,278	\$ 13,500	\$ 13,500	\$ 10,000	-25.9%
Vehicle/Powered Equipment	42600-6009	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Other Commodities</b>		<b>\$ 10,036</b>	<b>\$ 6,278</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 10,000</b>	<b>-25.9%</b>
<b>Capital Items</b>							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Public Works Leaf Collection</b>		<b>\$ 21,767</b>	<b>\$ 19,481</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 24,000</b>	<b>-9.4%</b>

## Brush and Leaf Collection

### 3310 Repairs and Maintenance—Contractual

This line item is the estimated cost for chipping of brush and leaves by an outside contractor. This service is performed on an as-needed basis.

### 6007 Repairs and Maintenance Supplies

This item includes funds for home compost units and miscellaneous parts, equipment and tools used in the leaf collection process. This item includes funds for parts for the leaf vacuums, and other items necessary for the operation of the equipment.

### 6009 Vehicle and Power Equipment Supplies

No funding requested.

### 8000 Capital Outlay

No funding requested.

## Public Works Vehicle Maintenance Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages	64500-1110	\$ 82,433	\$ 82,088	\$ 87,605	\$ 87,505	\$ 91,270	4.2%
Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	64500-2100	\$ 5,905	\$ 5,899	\$ 6,702	\$ 6,694	\$ 6,982	4.2%
VRS	64500-2210	\$ 11,873	\$ 12,088	\$ 11,338	\$ 11,338	\$ 11,837	4.4%
Deferred Comp	64500-2220	\$ 1,756	\$ 773	\$ 760	\$ 780	\$ 600	-21.1%
Medical/Hospital	64500-2300	\$ 20,484	\$ 18,673	\$ 17,514	\$ 16,030	\$ 17,334	-1.0%
Group Life Insurance	64500-2400	\$ 228	\$ 237	\$ 453	\$ 1,018	\$ 1,062	134.4%
Unemployment Insurance	64500-2600	\$ 86	\$ 159	\$ 133	\$ 121	\$ 109	-18.0%
Worker's Compensation	64500-2700	\$ 1,877	\$ 1,890	\$ 1,890	\$ 1,573	\$ 1,500	-20.6%
<b>Total Personnel</b>		<b>\$ 124,642</b>	<b>\$ 121,805</b>	<b>\$ 126,395</b>	<b>\$ 125,059</b>	<b>\$ 130,694</b>	<b>3.4%</b>
<b>Contract Services</b>							
Repairs & Maintenance	64500-3310	\$ 2,424	\$ 1,004	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Heating Service	64500-5120	\$ 7,336	\$ 4,061	\$ 8,000	\$ 5,000	\$ 8,000	0.0%
Water & Sewer Bills	64500-5130	\$ 2,137	\$ 2,885	\$ 3,500	\$ 4,000	\$ 4,000	14.3%
Telecommunications	64500-5230	\$ 2,244	\$ 1,651	\$ 2,100	\$ 1,140	\$ 1,200	-42.9%
Motor Vehicle Insurance	64500-5305	\$ 634	\$ 575	\$ 600	\$ 514	\$ 600	0.0%
<b>Total Contract Services</b>		<b>\$ 14,775</b>	<b>\$ 10,176</b>	<b>\$ 19,200</b>	<b>\$ 15,654</b>	<b>\$ 18,800</b>	<b>-2.1%</b>
<b>Other Commodities</b>							
Repair & Maintenance Supplies	64500-6007	\$ 4,527	\$ 5,208	\$ 8,500	\$ 8,500	\$ 5,000	-41.2%
Fuel	64500-6008	\$ 1,258	\$ 1,527	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Vehicle/Powered Equipment	64500-6009	\$ 150	\$ 667	\$ 1,000	\$ 1,500	\$ 1,500	50.0%
<b>Total Other Commodities</b>		<b>\$ 5,936</b>	<b>\$ 7,402</b>	<b>\$ 11,000</b>	<b>\$ 11,500</b>	<b>\$ 8,000</b>	<b>-27.3%</b>
<b>Capital Items</b>							
Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ 10,000	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>0.0%</b>
<b>Total Public Works Vehicle Maintenance</b>		<b>\$ 145,353</b>	<b>\$ 139,383</b>	<b>\$ 156,595</b>	<b>\$ 152,213</b>	<b>\$ 167,494</b>	<b>7.0%</b>

## Vehicle Maintenance

- 1110 Regular Wages**  
The personnel services line item represents actual salaries for FY 14 for two full time employees.
- 2100 FICA**  
FICA is calculated at 7.65% of regular wages line item.
- 2210 VRS**  
VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.
- 2220 Deferred Compensation**  
The item includes the Town's 2% contribution for those individuals who elect to participate.
- 2300 Medical/Hospital Plan**  
Town's contribution for health insurance.
- 2400 Group Life Insurance**  
This covers the cost of premiums through VRS at 1.19%.
- 2600 Unemployment Insurance**  
Calculated on the basis of 0.68% of the first \$8,000 earnings.
- 2700 Worker's Compensation**  
Insurance premiums charged by VML; premiums vary according to employee classification.
- 3310 Repairs & Maintenance**  
This covers any costs that might be involved in repair or maintenance of the shop facility, including the fuel dispensing system.
- 5120 Heating Service**  
Heating service for Maintenance Shop.
- 5130 Water & Sewer**  
Water & sewer service for Maintenance Shop, including the vehicle wash facility.
- 6007 Repair & Maintenance Supplies**  
This item includes general supplies for the shop, miscellaneous tools and safety equipment. Also included is a new vehicle lift (\$10,000).
- 6008 Fuel**  
This line item covers fuel costs for the departmental vehicles and equipment.
- 6009 Vehicle/Powered Equipment**  
This line item covers the maintenance costs for the departmental vehicles and equipment.
- 8000 Capital Outlay**  
Funding is provided to replace the vehicle lift.

## Parks & Recreation Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
Regular Wages	71100-1110	\$ 77,284	\$ 88,557	\$ 78,000	\$ 85,000	\$ 78,000	0.0%
Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	71100-2100	\$ 5,889	\$ 7,060	\$ 5,967	\$ 6,503	\$ 5,967	0.0%
Unemployment Insurance	71100-2600	\$ 438	\$ 700	\$ 531	\$ 700	\$ 700	31.8%
Worker's Compensation	71100-2700	\$ 1,576	\$ 1,569	\$ 1,569	\$ 1,955	\$ 1,794	14.3%
<b>Total Personnel</b>		<b>\$ 85,187</b>	<b>\$ 97,886</b>	<b>\$ 86,067</b>	<b>\$ 94,158</b>	<b>\$ 86,461</b>	<b>0.5%</b>
<b>Contract Services</b>							
Professional Services	71100-3150	\$ 2,730	\$ -	\$ 10,350	\$ -	\$ 15,000	44.9%
Repairs & Maintenance - Parks	71100-3160	\$ 3,215	\$ -	\$ 2,500	\$ 4,500	\$ 6,500	160.0%
Repairs & Maintenance - Pool	71100-3161	\$ 7,955	\$ -	\$ 5,000	\$ 15,000	\$ 12,000	140.0%
Tree Replacement	71100-3322	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	0.0%
Electric Service - Pool	71100-5110	\$ -	\$ -	\$ -	\$ 5,300	\$ 5,300	0.0%
Water & Sewer Bills	71100-5130	\$ 319	\$ 2,914	\$ 1,200	\$ 500	\$ 800	-33.3%
Water & Sewer Bills - Pool	71100-5131	\$ 5,460	\$ 4,048	\$ 5,500	\$ 6,500	\$ 7,000	27.3%
<b>Total Contract Services</b>		<b>\$ 19,679</b>	<b>\$ 6,962</b>	<b>\$ 27,050</b>	<b>\$ 31,800</b>	<b>\$ 49,100</b>	<b>81.5%</b>
<b>Other Commodities</b>							
Miscellaneous	71100-5800	\$ 2,570	\$ 2,577	\$ 2,200	\$ 2,500	\$ 3,000	36.4%
Community Garden	71100-6003	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.0%
Repairs & Maintenance Supplies - Parks	71100-6007	\$ 3,900	\$ 13,911	\$ 6,500	\$ 6,500	\$ 7,500	15.4%
Repairs & Maintenance Supplies - Pool	71100-6008	\$ 26,639	\$ 10,228	\$ -	\$ -	\$ -	0.0%
Pool Supplies	71100-6022	\$ -	\$ -	\$ 32,500	\$ 20,000	\$ 32,500	0.0%
<b>Total Other Commodities</b>		<b>\$ 33,109</b>	<b>\$ 26,716</b>	<b>\$ 41,200</b>	<b>\$ 29,000</b>	<b>\$ 48,000</b>	<b>16.5%</b>
<b>Capital Items</b>							
Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Parks &amp; Recreation</b>		<b>\$ 137,974</b>	<b>\$ 131,565</b>	<b>\$ 154,317</b>	<b>\$ 154,958</b>	<b>\$ 183,561</b>	<b>19.0%</b>

## Parks, Recreation and Cultural

### 1110 Regular Wages

This line item covers the salaries of the Pool staff including the Pool Manager and Assistant Pool Managers as well as the Farmer's Market Manager.

### 2100 FICA

FICA is calculated at 7.65% of regular wages line item.

### 2600 Unemployment Insurance

Calculated on the basis of .68% of the first \$8,000 earnings of each employee of the Town..

### 2700 Worker's Compensation

Insurance premiums charged by VML based on \$2.30 per \$100 of earnings.

### 3150 Professional Services

This line item is for program costs. FY2014 contains increased funding for a Parks & Recreation Master Plan

### 3160 Repairs & Maintenance - Parks

This line item covers any required/unforeseen expenditures that might be incurred during the course of the year such as plumbing and electrical work as related to parks.

### 3161 Repairs & Maintenance – Pool

This line item covers any required/unforeseen expenditures that might be incurred during the course of the year such as plumbing, electrical and structural work as related to the pool and common areas.

### 3322 Tree Replacement

This item covers all dead/new tree replacement for Parks facilities.

### 5110 Electric Service – Pool

This item covers cost of electric service at Pool. Line item added and funded in order to track electric expense for pool only.

### 5130 Water and Sewer Bills

This item covers water and sewer service at park facilities other than Carter Park.

### 5131 Water and Sewer Bills—Pool

This item covers the cost of water and sewer for the pool operation.

### 5800 Miscellaneous

This item is covers general, small expense items for parks & pool.

### 6003 Community Garden

This item covers expenses and costs associated with a new Community Garden.

### 6007 Repair and Maintenance Supplies—Parks

This line item covers all supplies for maintenance of the parks including mulch that is used around Town-wide plantings.

### 6008 Repair and Maintenance Supplies—Pool

This line item covers all supplies, including chemicals, and maintenance for the pool. This line item is replaced with 6022 for unified accounting across budgets.

### 6022 Pool Supplies

This item covers all expenses related to the daily operation and major upgrades associated with the pool.

## Planning & Community Development Department

### Community Development Expenditures



#### Community Development Expenditure Summary

		FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>							
	Planning	\$ 305,390	\$ 291,754	\$ 288,515	\$ 293,151	\$ 300,991	4.3%
	Economic Development	\$ 46,013	\$ 70,171	\$ 71,742	\$ 72,925	\$ 76,619	6.8%
	<b>Total Personnel</b>	<b>\$ 351,403</b>	<b>\$ 361,925</b>	<b>\$ 360,257</b>	<b>\$ 366,076</b>	<b>\$ 377,610</b>	<b>4.8%</b>
<b>Contract Services</b>							
	Planning	\$ 13,331	\$ 28,515	\$ 59,750	\$ 59,250	\$ 45,250	-24.3%
	Economic Development	\$ 7,925	\$ 6,344	\$ 20,550	\$ 20,550	\$ 20,550	0.0%
	<b>Total Contract Services</b>	<b>\$ 21,255</b>	<b>\$ 34,859</b>	<b>\$ 80,300</b>	<b>\$ 79,800</b>	<b>\$ 65,800</b>	<b>-18.1%</b>
<b>Other Commodities</b>							
	Planning	\$ 11,337	\$ 16,246	\$ 35,300	\$ 35,000	\$ 34,450	-2.4%
	Economic Development	\$ 26,885	\$ 33,548	\$ 60,300	\$ 60,500	\$ 60,600	0.5%
	<b>Total Other Commodities</b>	<b>\$ 38,222</b>	<b>\$ 49,794</b>	<b>\$ 95,600</b>	<b>\$ 95,500</b>	<b>\$ 95,050</b>	<b>-0.6%</b>
<b>Capital Items</b>							
	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Total Community Development Exp</b>	<b>\$ 410,881</b>	<b>\$ 446,578</b>	<b>\$ 536,157</b>	<b>\$ 541,376</b>	<b>\$ 538,460</b>	<b>0.4%</b>

## Planning Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages	81100-1110	\$ 220,988	\$ 208,392	\$ 207,874	\$ 210,295	\$ 216,868	4.3%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	81100-2100	\$ 15,968	\$ 15,240	\$ 15,902	\$ 16,088	\$ 16,590	4.3%
	VRS	81100-2210	\$ 28,272	\$ 29,159	\$ 27,494	\$ 27,885	\$ 28,593	4.0%
	Deferred Comp	81100-2220	\$ 1,923	\$ 2,880	\$ 2,900	\$ 3,225	\$ 3,151	8.7%
	Medical/Hospital	81100-2300	\$ 37,017	\$ 34,183	\$ 32,034	\$ 32,034	\$ 31,956	-0.2%
	Group Life Insurance	81100-2400	\$ 543	\$ 571	\$ 1,099	\$ 2,503	\$ 2,498	127.3%
	Unemployment Insurance	81100-2600	\$ 355	\$ 382	\$ 266	\$ 242	\$ 218	-18.0%
	Worker's Compensation	81100-2700	\$ 324	\$ 946	\$ 946	\$ 879	\$ 1,117	18.1%
	<b>Total Personnel</b>		<b>\$ 305,390</b>	<b>\$ 291,754</b>	<b>\$ 288,515</b>	<b>\$ 293,151</b>	<b>\$ 300,991</b>	<b>4.3%</b>
<b>Contract Services</b>								
	Professional Services	81100-3150	\$ -	\$ 16,498	\$ 40,000	\$ 40,000	\$ 30,000	-25.0%
	Housing Rehab & Demo	81100-3160	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 2,000	-77.8%
	Repairs & Maintenance	81100-3310	\$ 7,201	\$ 1,310	\$ 1,500	\$ 1,500	\$ 4,250	183.3%
	Printing & Binding	81100-3500	\$ -	\$ 500	\$ 750	\$ 750	\$ 500	-33.3%
	Advertising	81100-3600	\$ 2,415	\$ 6,451	\$ 4,000	\$ 3,500	\$ 4,000	0.0%
	Postage	81100-5210	\$ 10	\$ 659	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Telecommunications	81100-5230	\$ 3,704	\$ 3,098	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
	<b>Total Contract Services</b>		<b>\$ 13,331</b>	<b>\$ 28,515</b>	<b>\$ 59,750</b>	<b>\$ 59,250</b>	<b>\$ 45,250</b>	<b>-24.3%</b>
<b>Other Commodities</b>								
	Travel, Convention & Education	81100-5500	\$ 4,315	\$ 8,174	\$ 6,250	\$ 5,000	\$ 5,000	-20.0%
	Contributions, Other Payment	81100-5600	\$ 1,000	\$ 2,500	\$ 23,000	\$ 23,000	\$ 23,000	0.0%
	Dues & Membership	81100-5810	\$ 1,265	\$ 1,193	\$ 800	\$ 1,200	\$ 1,200	50.0%
	Office Supplies	81100-6001	\$ 3,116	\$ 2,248	\$ 3,000	\$ 2,750	\$ 2,750	-8.3%
	Fuel	81100-6008	\$ 1,080	\$ 2,070	\$ 1,500	\$ 1,750	\$ 1,750	16.7%
	Vehicle Maintenance	81100-6009	\$ 562	\$ 62	\$ 750	\$ 1,300	\$ 750	0.0%
	<b>Total Other Commodities</b>		<b>\$ 11,337</b>	<b>\$ 16,246</b>	<b>\$ 35,300</b>	<b>\$ 35,000</b>	<b>\$ 34,450</b>	<b>-2.4%</b>
<b>Capital Items</b>								
	Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay	81100-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Planning</b>			<b>\$ 330,058</b>	<b>\$ 336,515</b>	<b>\$ 383,565</b>	<b>\$ 387,401</b>	<b>\$ 380,691</b>	<b>-0.7%</b>

## Planning

### **1110 Regular Wages**

The personnel services line item represents salaries for the Director of Planning & Community Development, a Senior Planner/GIS Technician, a Deputy Zoning Administrator, and a Planning Department Administrative Assistant.

### **2100 FICA**

FICA is calculated at 7.65% of the Regular Wages line item.

### **2210 VRS**

VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.

### **2220 Deferred Compensation**

This item includes the Town's 2% maximum contribution for those employees who elect to participate.

### **2300 Medical/Hospital Plan**

This item covers the Town's contribution for health insurance.

### **2400 Group Life Insurance**

This item covers the cost of premiums through VRS at 1.19%

### **2600 Unemployment Insurance**

Calculated on the basis of 0.68% of the first \$8,000 earnings of each employee of the Town

### **2700 Worker's Compensation**

This item includes insurance premiums charged by VML based on \$0.13 per \$100 of earnings.

### **3150 Professional Services – Contractual**

This item represents the cost for the employment of planning consultants for various requests for proposals and traffic impact analysis (TIA) review by on-call transportation engineers. The cost for TIA review is reimbursed by the applicant to the Town through development review fees. Attorney fees for the Board of Zoning Appeals are also included in this item.

### **3160 Housing Rehabilitation and Demolition**

This item includes the estimated cost of demolishing 1-2 abandoned/condemned structures during the fiscal year.

### **3310 Repairs and Maintenance**

This item represents the cost of maintaining software and equipment specific to the operation of the GIS system, including the plotter/scanner. Budgeting \$4,250 in FY-14 to cover the cost of one concurrent GIS license.

### **3500 Printing and Binding**

This item covers the cost of preparation of major documents for public circulation, including but not limited to the Comprehensive Plan, Zoning and Subdivision codes, and Development Guidelines Handbook.

- 3600 Advertising**  
This item represents the estimated cost of advertising for public hearings for zoning and subdivision requests and other planning and development requests. This cost is covered through development fees.
- 5210 Postage**  
This item covers the cost of regular and certified mailings, including notices to adjoining property owners, notices to applicants, enforcement letters, and other correspondence.
- 5230 Telecommunications**  
This item includes local and long-distance phone service and cell phone service for Departmental employees.
- 5500 Travel, Convention and Education**  
This line item provides funds for training and certification programs for Departmental staff, as well as for members of the Planning Commission and Board of Zoning Appeals. (See list of organizations providing training under membership.)
- 5600 Contributions and Other Payments**  
This line item provides direct funding for the Ashland Main Street Association.
- 5810 Dues and Membership**  
This item includes the cost of memberships for Departmental employees, Planning Commission and Board of Zoning Appeals members to various planning-related professional organizations, including the American Planning Association, the Virginia Chapter of the American Planning Association, Rural Planning Caucus, Citizens Planning Education Association of Virginia, International Institute of Municipal Clerks and the Virginia Association of Zoning Officials. This item also covers the cost of subscriptions to various professional journals, as well as other printed resources.
- 6001 Office Supplies**  
This item represents the estimated cost of routine office material needs.
- 6009 Vehicle Maintenance**  
This item covers maintenance and fuel costs for Departmental vehicles (4), which share use with Administration and Public Works staff.
- 8000 Capital Outlay**  
This account pays for long-term capital expenditures.

## Economic Development Expenditure Detail

		Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12- 13	Adopted Budget FY13-14	% Change Budget
<b>Personnel</b>								
	Regular Wages	81700-1100	\$ 32,933	\$ 50,254	\$ 52,500	\$ 52,500	\$ 54,675	4.1%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	81700-2100	\$ 2,448	\$ 3,928	\$ 4,016	\$ 4,016	\$ 4,183	4.2%
	VRS	81700-2210	\$ 4,602	\$ 7,422	\$ 6,962	\$ 6,962	\$ 7,250	4.1%
	Deferred Comp	81700-2220	\$ 124	\$ 1,181	\$ 1,156	\$ 1,156	\$ 1,053	-8.9%
	Medical/Hospital	81700-2300	\$ 5,594	\$ 6,418	\$ 6,024	\$ 7,550	\$ 8,682	44.1%
	Group Life Insurance	81700-2400	\$ 88	\$ 145	\$ 278	\$ 625	\$ 651	134.2%
	Unemployment Insurance	81700-2600	\$ 62	\$ 83	\$ 66	\$ 60	\$ 54	-18.2%
	Worker's Compensation	81700-2700	\$ 162	\$ 740	\$ 740	\$ 56	\$ 71	-90.4%
	<b>Total Personnel</b>		<b>\$ 46,013</b>	<b>\$ 70,171</b>	<b>\$ 71,742</b>	<b>\$ 72,925</b>	<b>\$ 76,619</b>	<b>6.8%</b>
<b>Contract Services</b>								
	Professional Services	81700-3150	\$ (570)	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Printing & Binding	81700-3500	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Advertising	81700-3600	\$ 7,729	\$ 5,108	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
	Postage	81700-5210	\$ -	\$ 3	\$ 200	\$ 200	\$ 200	0.0%
	Telecommunications	81700-5230	\$ 766	\$ 1,233	\$ 1,350	\$ 1,350	\$ 1,350	0.0%
	<b>Total Contract Services</b>		<b>\$ 7,925</b>	<b>\$ 6,344</b>	<b>\$ 20,550</b>	<b>\$ 20,550</b>	<b>\$ 20,550</b>	<b>0.0%</b>
<b>Other Commodities</b>								
	Travel, Convention & Education	81700-5500	\$ 1,875	\$ 5,097	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	Contributions, Other Payment	81700-5600	\$ 23,500	\$ 20,000	\$ 45,000	\$ 45,000	\$ 45,000	0.0%
	Facade/Landscaping Grants	81700-5714	\$ -	\$ 5,346	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Dues & Membership	81700-5810	\$ 945	\$ 1,568	\$ 1,000	\$ 1,200	\$ 1,300	30.0%
	Office Supplies	81700-6001	\$ 565	\$ 1,192	\$ 500	\$ 500	\$ 500	0.0%
	Fuel	81700-6008	\$ -	\$ 85	\$ 300	\$ 300	\$ 300	0.0%
	Vehicle & Powered Equipment	81700-6009	\$ -	\$ 228	\$ 500	\$ 500	\$ 500	0.0%
	<b>Total Other Commodities</b>		<b>\$ 26,885</b>	<b>\$ 33,548</b>	<b>\$ 60,300</b>	<b>\$ 60,500</b>	<b>\$ 60,600</b>	<b>0.5%</b>
<b>Capital Items</b>								
	Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Economic Development</b>			<b>\$ 80,823</b>	<b>\$ 110,064</b>	<b>\$ 152,592</b>	<b>\$ 153,975</b>	<b>\$ 157,769</b>	<b>3.4%</b>

## Economic Development

- 1110 Regular Wages**  
The personnel services line item represents actual salaries for FY14.
- 2100 FICA**  
FICA is calculated at 7.65% of regular wages line item.
- 2210 VRS**  
VRS is calculated on the basis of 13.26% of the full time salaries in the regular wages line item. This amount only covers the employer portion of VRS.
- 2220 Deferred Compensation**  
The item includes the Town's 2% contribution for those individuals who elect to participate.
- 2300 Medical/Hospital Plan**  
Town's contribution for health insurance.
- 2400 Group Life Insurance**  
This covers the cost of premiums through VRS at 1.19%.
- 2600 Unemployment Insurance**  
Calculated on the basis of 0.68% of the first \$8,000 earnings of each employee of the Town.
- 2700 Worker's Compensation**  
This item includes insurance premiums charged by VML based on \$1.65 per \$100 of earnings.
- 3150 Professional Services – Contractual**  
This item represents the cost for the employment of planning consultants for various requests for proposals, including an EDA strategic plan. It also covers legal fees for the Economic Development Authority.
- 3500 Printing & Binding**  
This item covers the cost of preparation of major documents for public circulation, including promotional materials, business assistance publications, relocation/welcome packages, and other plans and documents.
- 3600 Advertising**  
This item covers the cost of advertising in local and regional publications, trade journals, and other promotional venues. This item also covers the cost of advertising public meetings related to the Economic Development Authority.
- 5210 Postage**  
This item covers the cost of regular and certified mailings.
- 5230 Telecommunications**  
This item includes local and long-distance phone service and cell phone service.

**5500 Travel, Convention and Education**

This line item provides funds for attendance at conferences, training and certification events. (See membership list below for education providers.)

**5714 Façade/Landscaping Grants**

This item provides matching funds for façade/landscaping improvements to private property, in accordance with adopted policies and guidelines.

**5810 Dues and Membership**

This item includes the cost of town hall memberships for various business and professional organizations, including Market Ashland Partnership, Hanover Association of Businesses and Chamber of Commerce, Greater Richmond Chamber of Commerce, and the Virginia Economic Developers Association.

**6001 Office Supplies**

This item represents the estimated cost of routine office material needs.

## Non-Departmental Expenditure Detail

	Acct. Code	FY10-11 Actual	FY11-12 Actual	Amended Budget FY12-13	Mid Year Estimate FY12-13	Adopted Bduget FY13-14	% Change Budget
<b>Non-Department</b>	90000						
Contingency							
OPEB Trust Payment	90000-9200	\$ 128,400	\$ 126,400	\$ 140,000	\$ 112,800	\$ 119,000	-15.0%
Retiree Health Premiums	90000-9210	\$ -	\$ 33,669	\$ 31,728	\$ 31,728	\$ 32,256	1.7%
Debt Service Interest (1993)	90000-9060	\$ 2,815	\$ 1,692	\$ 572	\$ 571	\$ -	-100.0%
Debt Service Principal (1993)	90000-9070	\$ 38,984	\$ 38,984	\$ 40,530	\$ 39,955	\$ -	-100.0%
Debt Service Interest (Hanover)	90000-9098	\$ 11,628	\$ 6,984	\$ 2,360	\$ 2,360	\$ -	-100.0%
Debt Service Principal (Hanover)	90000-9099	\$ 161,017	\$ 161,017	\$ 167,402	\$ 165,029	\$ -	-100.0%
Transfer to Capital Projects	90000-9900	\$ 901,167	\$ 966,998	\$ 705,000	\$ 705,000	\$ 787,500	11.7%
<b>Total Non-Departmental Payments</b>		<b>\$ 1,244,010</b>	<b>\$ 1,335,742</b>	<b>\$ 1,087,592</b>	<b>\$ 1,057,443</b>	<b>\$ 938,756</b>	<b>-13.7%</b>

### Non-Departmental

**9200 OPEB Trust Payment**

Annual payment to the VML/VACO Finance Trust for Other Post Employment Benefits due to GASB 45.

**9210 Retiree Health Premiums**

This is a new line item to cover the cost of retiree health premiums.

**9060 Debt Service Interest (1993)**

Last payment made August of 2012.

**9070 Debt Service Principal (1993)**

Last payment made August of 2012.

**9098 Debt Service Interest (Hanover)**

Last payment made August of 2012.

**9099 Debt Service Principal (Hanover)**

Last payment made August of 2012.

**9900 Transfer to Capital Projects Fund**

General Fund transfer to the Capital Projects Fund. See CPF detail for more information.

## Capital Projects Fund

Account Name	CIP ID	Actual Balance 6/30/2012	FY13 Adjustments	Amended Budget FY2013	Total Resources Y 2013 Amende	Estimated Expenditures FY 2013	Estimated Balance 6/30/2013	Adopted Budget FY2014	Total Resources FY 2014
<b>APPROPRIATIONS - Local</b>									
<b>PUBLIC WORKS - STREETS</b>									
Residential Improvemnt Program	TR 2	555,157.00	0.00	100,000.00	655,157.00	655,157.00	0.00	25,000.00	25,000.00
Sidewalks, curb and gutter	TR 1	334,300.00		25,000.00	359,300.00	0.00	359,300.00	25,000.00	384,300.00
Safe Routes to School				472,000.00	472,000.00	55,000.00	417,000.00	0.00	417,000.00
Intersection Improvements - Rt. 1/Ashcake Rd	TR 6	24,592.00		0.00	24,592.00	0.00	24,592.00	0.00	24,592.00
Intersection Improvements - Rt. 1/Route 54	TR 5	450,000.00	0.00	0.00	450,000.00	0.00	450,000.00	0.00	450,000.00
Route 1 Improvements - Pleasant to Ashcake	TR 4	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Vaughan Road Extension	TR 10	0.00		0.00	0.00	0.00	0.00	0.00	0.00
RR Crossing Improvements	TR 19	80,000.00	0.00	0.00	80,000.00	0.00	80,000.00	0.00	80,000.00
<b>STORMWATER MANAGEMENT PROGRAM</b>									
Drainage Improvements	SW 1	108,757.00	0.00	75,000.00	183,757.00	123,260.00	60,497.00	25,000.00	85,497.00
Stormwater Management Program (TMDL)	SW 2	0.00		25,000.00	25,000.00	25,000.00	0.00	50,000.00	50,000.00
<b>PUBLIC FACILITIES</b>									
Town Hall Renovations	PF 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Hall Annex	PF 4	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Downtown Campus Maintenance Fund		26,712.00		25,000.00	51,712.00	50,000.00	1,712.00	50,000.00	51,712.00
Public Works Facilities	PF 1	50,000.00		50,000.00	100,000.00	0.00	100,000.00	50,000.00	150,000.00
Public Works Facilities Maintenance		0.00		0.00	0.00	0.00	0.00	0.00	0.00
Police Department Building Maintenance		0.00		0.00	0.00	0.00	0.00	0.00	0.00
Railroad Avenue Parking Lot	PF 5	100,000.00	0.00	121,200.00	221,200.00	221,200.00	0.00	0.00	0.00
<b>VEHICLE MAINTENANCE</b>									
Public Works Vehicle Replacement Fund		137,414.00		100,000.00	237,414.00	45,000.00	192,414.00	125,000.00	317,414.00
APD Capital Expenditures		0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00
Police Vehicle Replacement Fund		16,916.00		95,000.00	111,916.00	0.00	111,916.00	100,000.00	211,916.00

## Capital Projects Fund

Account Name	CIP ID	Actual Balance 6/30/2012	FY13 Adjustments	Amended Budget FY2013	Total Resources FY2013 Amended	Estimated Expenditures FY 2013	Estimated Balance 6/30/2013	Adopted Budget FY 2014	Total Resources FY 2014
<b>PARKS &amp; RECREATION</b>									
Town Farm Park (N. Ashland Park)	PR 1	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Property Acquisition		0.00		0.00	0.00	0.00	0.00	0.00	0.00
Pufferbelly Park Maintenance		11.00		25,000.00	25,011.00	23,000.00	2,000.00	10,000.00	12,000.00
DeJarnette Park Maintenance		0.00		5,000.00	5,000.00	0.00	5,000.00	5,000.00	10,000.00
Trails	PR 6	0.00		5,000.00	5,000.00	0.00	5,000.00	10,000.00	15,000.00
Carter Park Maintenance		25,000.00		0.00	25,000.00	12,500.00	12,500.00	12,500.00	25,000.00
Carter Park Pool Renovation/Expansion Project	PR 2	0.00		0.00	0.00	0.00	0.00	100,000.00	100,000.00
S. Taylor Street Park Maintenance		0.00		5,000.00	5,000.00	0.00	5,000.00	10,000.00	15,000.00
Skateboard Park Maintenance		10,000.00		10,000.00	20,000.00	0.00	20,000.00	5,000.00	25,000.00
Trail on N. Center St.	PR 6	30,000.00		10,000.00	40,000.00	0.00	40,000.00	-40,000.00	0.00
Entertainment Facility	PR 5	0.00		0.00	0.00	0.00	0.00	0.00	0.00
<b>ECONOMIC DEVELOPMENT</b>									
Relocation of overhead utilities	ED 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Downtown Parking	ED 4	20,000.00		0.00	20,000.00	0.00	20,000.00	0.00	20,000.00
Downtown Sidewalks	ED 5	151,945.00		53,800.00	205,745.00	60,000.00	145,745.00	200,000.00	345,745.00
I-95 Interchange Landscape/Enhancement	ED 6	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Gateway & Wayfinding	ED 7	157,760.00		0.00	157,760.00	0.00	157,760.00	0.00	157,760.00
Economic Development Fund				25,000.00	25,000.00		25,000.00	25,000.00	50,000.00
<b>NON DEPARTMENTAL</b>									
Interest		2,874.00		2,400.00				2,800.00	
Specific Contingency									
<b>Total Contingency</b>		126,390.00		2,400.00	128,790.00		128,790.00	2,800.00	131,590.00
<b>TOTAL APPROPRIATIONS - Local</b>		2,404,954.00	0.00	1,249,400.00	3,654,354.00	1,215,117.00	2,384,226.00	790,300.00	3,174,526.00
<b>Less Revenue Directly into CPF</b>					542,000.00				
<b>TRANSFER FROM GENERAL FUND</b>				<b>1,247,000.00</b>	<b>705,000.00</b>			<b>787,500.00</b>	<b>787,500.00</b>

## PERSONNEL SUMMARY AND RECOMMENDATIONS

### A. STAFFING LEVELS

I am proposing one change to staffing levels in FY14. Funding is included in the budget to hire a Civil Engineer effective October 1, 2013.

### B. PAY AND CLASSIFICATION PLAN ADJUSTMENTS AND PERSONNEL POLICIES

#### 1.) Cost of Living Adjustments

The proposed budget contains a 3% COLA increase for all Town employees.

#### 2.) Performance Adjustments

The proposed budget contains no additional funding for merit increases.

#### 3.) Health Insurance

The proposed budget contains funding for continued coverage of two existing plans. There is a 6.2% increase in the Town's Health Insurance premiums for FY14.

#### 4.) Other Post Employment Benefits

The proposed budget contains no changes to retired employee health benefits but does opt to fund this future liability through a VML/VACO Trust.

#### 5.) Benefit Alterations

The proposed budget replaces a current employee benefit of \$50.00/month to cover insurance premiums and/or deferred compensation contributions with a flat \$600.00 raise for each current employee. This change would have zero impact on the budget but would dramatically improve the efficiency of the Town's payroll process.

# Pay Plan

Effective for 2013-2014 Budget

	FY14 MINIMUM	FY14 MID	FY14 MAXIMUM
GRADE			
1	12,707	16,944	21,182
2	13,341	17,790	22,239
3	14,009	18,681	23,353
4	14,708	19,613	24,518
5	15,443	20,593	25,743
6	16,217	21,625	27,034
7	17,027	22,706	28,385
8	17,877	23,839	29,801
9	18,773	25,034	31,295
10	19,711	26,284	32,858
11	20,695	27,597	34,499
12	21,732	28,979	36,227
13	22,816	30,425	38,035
14	23,960	31,950	39,941
15	25,157	33,547	41,937
16	26,415	35,224	44,033
17	27,734	36,984	46,233
18	29,122	38,835	48,547
19	30,576	40,774	50,971
20	32,106	42,813	53,520
21	33,713	44,956	56,199
22	35,398	47,204	59,009
23	37,167	49,563	61,958
24	39,025	52,040	65,054
25	40,978	54,644	68,310
26	43,028	57,378	71,727
27	45,177	60,244	75,310
28	47,436	63,255	79,075
29	49,807	66,418	83,028
30	52,297	69,739	87,180
31	54,914	73,227	91,541
32	57,658	76,887	96,116
33	60,543	80,735	100,926
34	63,570	84,771	105,972
35	66,750	89,011	111,272
36	68,713	91,629	114,545

# Pay and Classification Plan

Effective July 1, 2013

POSITION TITLE	2013 Grade	2014 Grade	Authorized No. Emp.
<b>ADMINISTRATION</b>			
Account Clerk A	14	14	0
Account Clerk B	16	16	2**
Town Treasurer*	32	32	0
Visitors' Center Manager	15	15	1
Town Clerk/Administrative Assistant B	21	21	1
Assistant to the Town Manager*	22	22	1
Deputy Town Manager/Finance Director*	35	35	1
Economic Development Coordinator*	28	28	1
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>			
Administrative Assistant A	18	18	1
Senior Planner/GIS Technician*	29	29	1
Deputy Zoning Administrator/Parks & Recreation Coordinator*	28	28	1
Director of Planning*	32	32	1
<b>POLICE</b>			
Police Officer Trainee	25	25	0
Police Officer	26	26	13
Police Corporal	28	28	0
Police Sergeant	29	29	4
Police Lieutenant*	31	31	2
Police Captain*	32	32	1
Chief of Police*	34	34	1
Investigator	26	26	3
Community Support Officer	20	20	1
Police Business Manager	20	20	1
Senior Support Services Officer	18	18	1

<b>PUBLIC WORKS</b>				
<b>Administrative Assistant A</b>		<b>18</b>	<b>18</b>	<b>1</b>
<b>Project Manager</b>		<b>26</b>	<b>26</b>	<b>3</b>
<b>Civil Engineer*</b>		<b>NA</b>	<b>29</b>	<b>1</b>
<b>Town Engineer*</b>		<b>32</b>	<b>32</b>	<b>1</b>
<b>Director of Public Works*</b>		<b>36</b>	<b>36</b>	<b>1</b>
<b>Laborer</b>		<b>13</b>	<b>13</b>	<b>0</b>
<b>Equipment Operator Trainee</b>		<b>15</b>	<b>15</b>	<b>0</b>
<b>Equipment Operator A</b>		<b>17</b>	<b>17</b>	<b>5***</b>
<b>Equipment Operator B</b>		<b>18</b>	<b>18</b>	<b>4</b>
<b>Equipment Operator C</b>		<b>20</b>	<b>20</b>	<b>3**</b>
<b>Lead Equipment Operator</b>		<b>22</b>	<b>22</b>	<b>1</b>
<b>Street Maintenance Supervisor</b>		<b>27</b>	<b>27</b>	<b>1</b>
<b>Building &amp; Grounds Maintenance Worker</b>		<b>17</b>	<b>17</b>	<b>1</b>
<b>Senior Building &amp; Grounds Maintenance Worker</b>		<b>18</b>	<b>18</b>	<b>1</b>
<b>Building &amp; Grounds Maintenance Supervisor</b>		<b>22</b>	<b>22</b>	<b>1</b>
<b>Equipment Mechanic</b>		<b>20</b>	<b>20</b>	<b>1</b>
<b>Lead Equipment Mechanic</b>		<b>23</b>	<b>23</b>	<b>1</b>

\*\*\* Represents two authorized but unfunded positions.

\*\* Represents one authorized but unfunded position.

\* Denotes FLSA Exempt employee.

# Town of Ashland Organizational Structure

