



TOWN OF ASHLAND, VA
2014-2015 Adopted Budget
June 3, 2014

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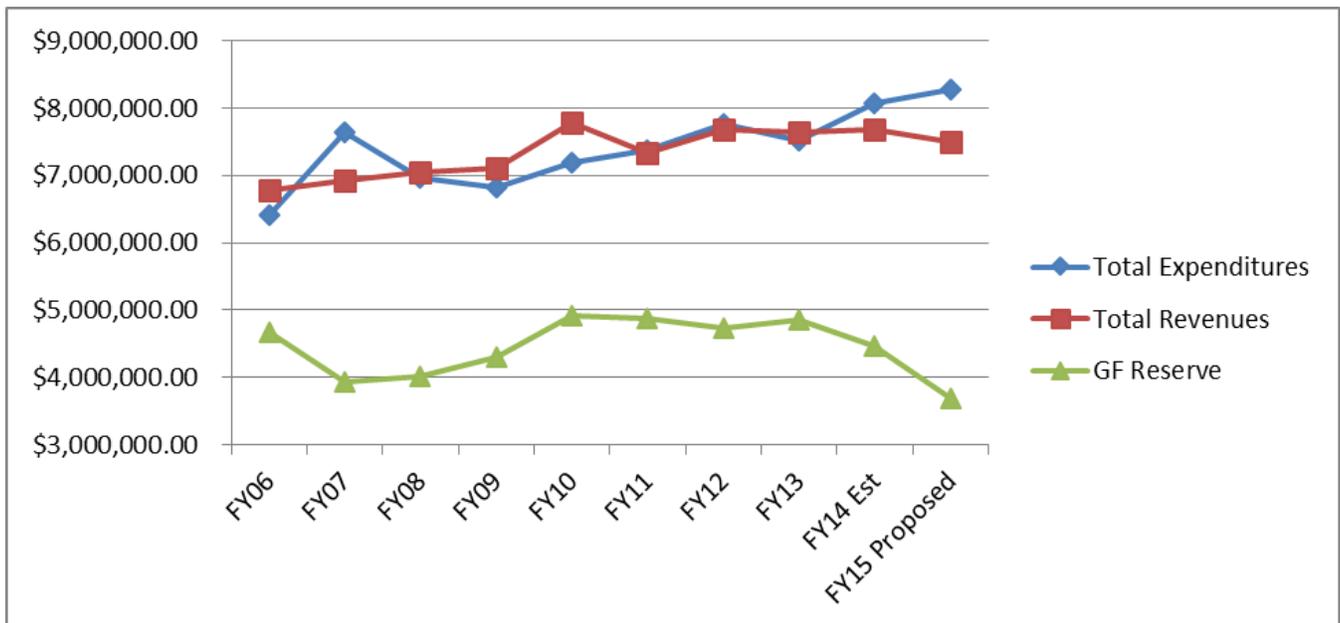
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Town of Ashland Proposed Financial Plan
July 1, 2014—June 30, 2015

I am pleased to present the Town Manager’s proposed budget for the fiscal period of July 1, 2014 through June 30, 2015.

Council may remember in last year’s budget presentation letter I made the following statement, “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 financially the Town has faced in recent memory.” It would appear that statement was prophetic as costs continue to rise while revenues plateau. The FY2015 budget as presented should be considered a stop gap measure, and I continue to recommend Council work with staff to develop a long term financial plan which addresses financial realities while continuing to provide exemplary service. Based on input received from Town Council the FY2014-2015 recommended budget continues all the services currently provided by the Town.

The fiscal year 2015 budget represents a 2.4% increase over the adopted FY2014 budget, and a 0.6% decrease over the amended budget Council approved on February 18, 2014. The budget relies on a \$778,662 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 ten years.



Revenues:

The Town’s existing revenue sources have plateaued, and continued economic development initiatives will be needed to increase revenue. While the proposed budget does not include any tax increases it should be noted that additional revenues will be required in future years if Town Council expects to continue to offer the same level of services. Staff proposes to hold a number of worksessions with Town Council in the fall to come up with a long term funding plan for Town services.

Personnel:

Two significant personnel changes are included in the Town Manager’s budget. This Town Manager’s budget continues funding for the one new Police Officer position Council approved in the winter of 2014. The total personnel cost of this position in the first year is \$58,000. In addition, I have included a partial compression reduction increase in salary to certain police positions. This compression solution includes raises for senior police staff totaling \$21,500.

Considering that approximately 60% of the Town’s General Fund Budget consists of personnel costs I recommend Town Council review the Town’s pay structure and staffing levels in conjunction with discussions about a long term funding plan for Town services.

<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%
7/1/2014	65	61	1.67%
FY08 to FY14			-8.20%
FY09 to FY14			-4.92%
FY10 to FY14			0.00%

Benefits:

I am recommending one change to employee benefits as a part of this budget which Town Council approved in the fall of 2013. Beginning July 1, 2014 all Town employees will be covered by short term and long term disability coverage. This additional benefit is added to meet the requirements of the Virginia Local Disability Plan adopted by the State. The total cost of this new benefit is \$19,570. While not included as part of this budget staff will be returning to Town Council with a policy that will dramatically alter the Town’s current vacation and sick leave policies so they work in concert with this new benefit.

In addition, I am recommending continuing health insurance with the Town’s current provider with an 8.3% increase in premiums. I am not recommending any additional changes to the benefits package provided by the Town.

Capital:

This budget attempts to continue the Town’s Pay-As-You-Go philosophy towards funding capital projects. Unfortunately, with flat revenues and a number of large unplanned projects this budget does not adequately fund the Capital Projects Fund. Instead, to balance the budget, we have reallocated significant amounts of existing funds to priority projects. This approach will allow us to accomplish these priority projects, but will set us back significantly on funding many other projects. In total this budget transfers \$930,408 to the Capital Projects Fund, and reallocates \$149,592 already existing in the Fund.

Policy Recommendations:

I am recommending one change to Town Council policy as part of this budget. The policy change will alter how we review and budget for the Town’s General Fund Unreserved Fund Balance. The policy will shift the focus from one of thinking about percentages to thinking about it in terms of total dollars desired in the Fund. The intent

for this policy is to take effect for the FY2016 budget year after Town Council has established a long term funding plan for the Town. As such, while I recommended adopting the policy, this current FY2015 proposed budget will not yet meet the policy requirements for the Fund Balance.

Summary:

As discussed throughout this letter, the FY2015 budget was an immensely difficult one to create. Fixed costs are increasing, the demands on our staff from the Town Council, management, and State and Federal regulatory changes are increasing, but the funds necessary to meet these increasing costs and demands are simply not available. I am consistently impressed with ability of our staff to come up with innovative ways to meet these demands, but I am afraid we have met the breaking point. The FY2015 budget serves as a stop gap measure which continues current services, and pieces together funding for priority capital projects. I look forward to working with Town Council over the next twelve months to work on long term strategies for meetings the needs of this community.

Tax Rates and Levies

The following tax rates and levies are the basis of the budget for July 1, 2014 through June 30, 2015:

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

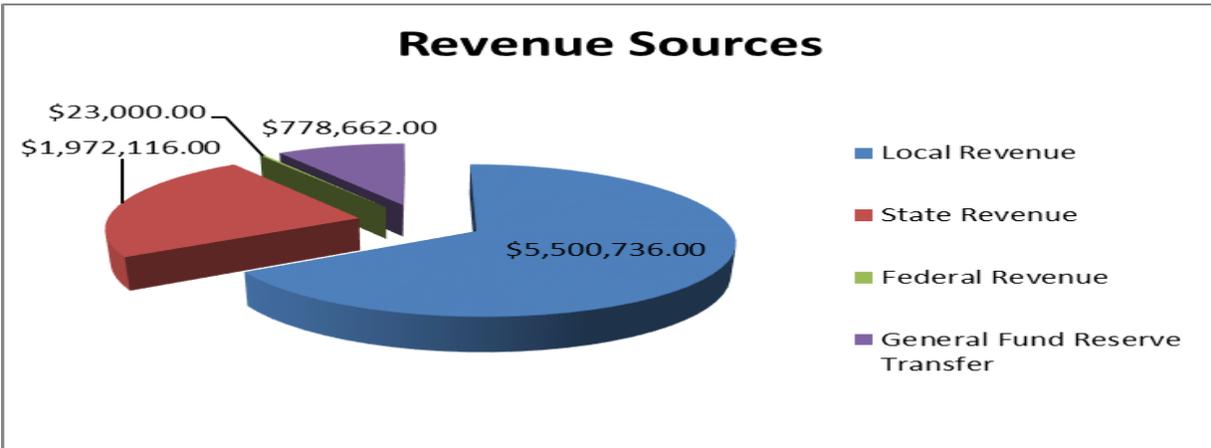
Fund Balance

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

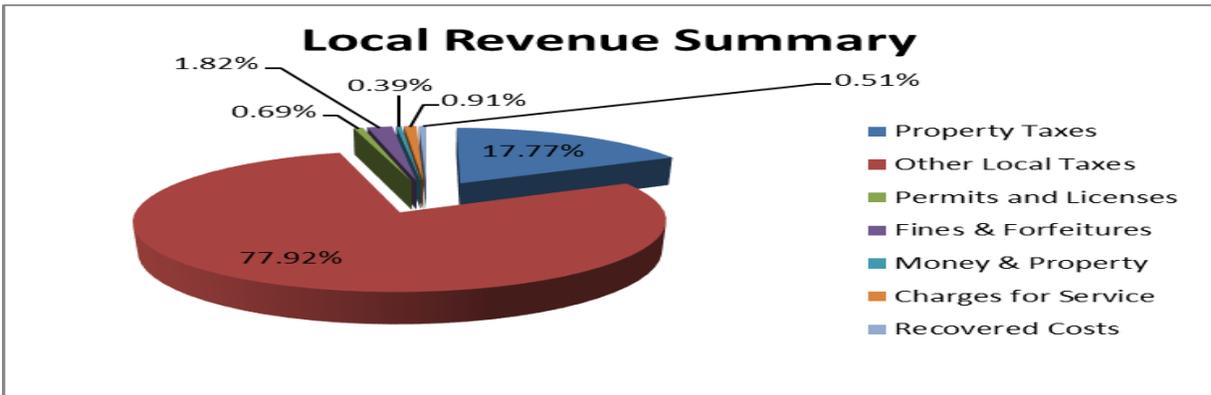
General Fund Balance as presented in annual audit:

June 30, 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
June 30, 2013	\$4,857,434
Estimated Fund Balance—06/30/14	\$4,464,826
Plus Revenues—Estimated Through 06/30/15	\$7,495,852
Less Budgeted Expenditures for FY2015	\$8,274,514
Projected Fund Balance—06/30/15	\$3,686,164
*Equal to 44.55% of the General Fund Revenues/Expenditures FY15.	

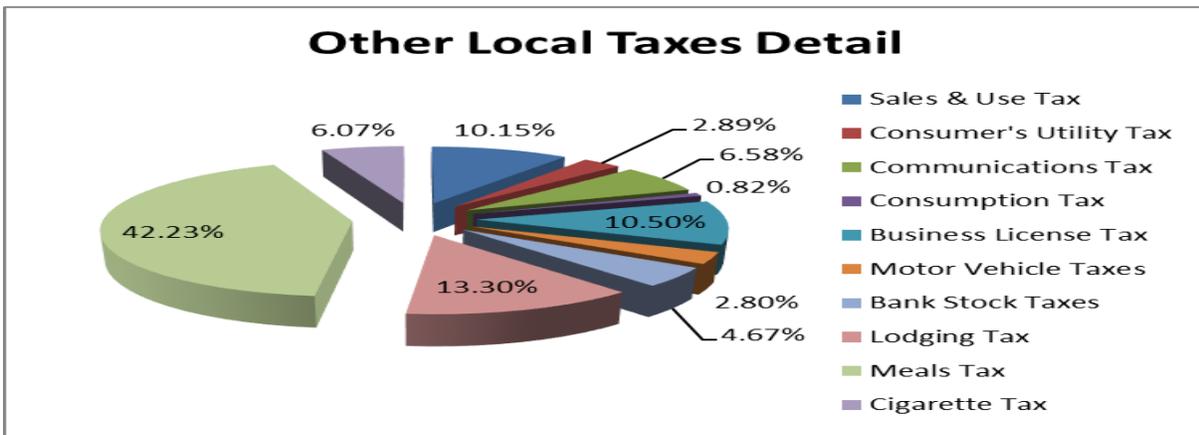
Revenue Summary



The Town receives almost 67% of its revenue from local sources, and 24% from the Commonwealth of Virginia.



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

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Revenue from Local Sources							
General Property Taxes							
	Real Property Taxes	\$ 635,788	\$ 624,029	\$ 620,000	\$ 625,000	\$ 652,000	5.2%
	Real and Personal Public Service Corporation Taxes	\$ 24,883	\$ 21,715	\$ 24,500	\$ 31,000	\$ 30,000	22.4%
	Personal Property Taxes	\$ 253,376	\$ 279,017	\$ 250,000	\$ 265,000	\$ 255,000	2.0%
	Mobile Home Taxes	\$ 1,675	\$ 1,842	\$ 1,500	\$ 1,000	\$ 1,500	0.0%
	Machinery and Tools Taxes	\$ 19,387	\$ 7,787	\$ 20,500	\$ 26,179	\$ 12,000	-41.5%
	Penalties	\$ 19,023	\$ 23,943	\$ 12,000	\$ 17,000	\$ 17,000	41.7%
	Interest	\$ 8,021	\$ 13,510	\$ 7,000	\$ 11,000	\$ 10,000	42.9%
<i>Total General Property Taxes</i>		\$ 962,153	\$ 971,843	\$ 935,500	\$ 976,179	\$ 977,500	4.5%
Other Local Taxes							
	Local Sales and Use Taxes	\$ 353,643	\$ 438,114	\$ 350,000	\$ 440,000	\$ 435,000	24.3%
	Consumer's Utility Tax	\$ 116,560	\$ 124,085	\$ 115,000	\$ 124,000	\$ 124,000	7.8%
	Communications Taxes	\$ 275,261	\$ 282,849	\$ 275,000	\$ 282,000	\$ 282,000	2.5%
	Consumption Tax	\$ 39,055	\$ 38,992	\$ 38,000	\$ 35,000	\$ 35,000	-7.9%
	Business License Taxes	\$ 434,888	\$ 500,256	\$ 425,000	\$ 455,000	\$ 450,000	5.9%
	Motor Vehicle Taxes	\$ 116,645	\$ 124,961	\$ 110,000	\$ 120,000	\$ 120,000	9.1%
	Bank Stock Taxes	\$ 213,271	\$ 214,712	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
	Hotel and Motel Room Taxes	\$ 456,153	\$ 446,241	\$ 602,000	\$ 570,000	\$ 570,000	-5.3%
	Restaurant Food Taxes	\$ 1,824,826	\$ 1,814,498	\$ 1,800,000	\$ 1,820,000	\$ 1,810,000	0.6%
	Cigarette Tax	\$ 367,417	\$ 303,298	\$ 364,737	\$ 245,000	\$ 260,000	-28.7%
<i>Total Other Local Taxes</i>		\$ 4,197,720	\$ 4,288,008	\$ 4,279,737	\$ 4,291,000	\$ 4,286,000	0.1%
Permits, Privilege Fees and Regulatory Licenses							
	Zoning Permits	\$ 27,106	\$ 26,975	\$ 13,000	\$ 15,850	\$ 13,000	0.0%
	Sign Permits	\$ 1,500	\$ 900	\$ 1,000	\$ 2,500	\$ 1,000	0.0%
	Right Of Way Permits	\$ 2,870	\$ 4,740	\$ 3,000	\$ 4,200	\$ 3,000	0.0%
	Sundry Miscellaneous	\$ 27,042	\$ 13,177	\$ 15,000	\$ 45,500	\$ 15,000	0.0%
	DMV Collection Fee	\$ -	\$ 300	\$ -	\$ 4,000	\$ 3,000	100.0%
	Administrative Collection Fee	\$ -	\$ 300	\$ -	\$ 4,000	\$ 3,000	100.0%
<i>Total Permits Etc.</i>		\$ 58,518	\$ 46,392	\$ 32,000	\$ 76,050	\$ 38,000	18.8%
Fines and Forfeitures							
	Court Fines and Forfeitures	\$ 144,895	\$ 113,461	\$ 100,000	\$ 95,000	\$ 100,000	0.0%
<i>Total Fines and Forfeitures</i>		\$ 144,895	\$ 113,461	\$ 100,000	\$ 95,000	\$ 100,000	0.0%

Revenue Detail Continued

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Revenue from Use of Money and Property:							
	Revenue from Use of Money	\$ 5,338	\$ 6,148	\$ 6,500	\$ 3,500	\$ 4,000	-38.5%
	Revenue from Use of Property	\$ 15,305	\$ 15,843	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
	Farmer's Market Fees		\$ 1,245	\$ -	\$ 1,300	\$ 1,300	0.0%
Total from Use of Money and Property		\$ 20,642	\$ 23,236	\$ 22,500	\$ 20,800	\$ 21,300	-5.3%
Charges for Services							
	Charges for P&R Services	\$ 66,347	\$ 50,577	\$ 64,500	\$ 45,000	\$ 50,000	-22.5%
Total Charges for Services		\$ 66,347	\$ 50,577	\$ 64,500	\$ 45,000	\$ 50,000	-22.5%
Miscellaneous Revenue							
	Miscellaneous	\$ 59,353	\$ -	\$ -	\$ 226	\$ -	0.0%
	P-card Rebate	\$ 782	\$ 4,434	\$ 4,435	\$ 4,436	\$ 4,436	0.0%
	Sale of Vehicles		\$ 18,629	\$ -	\$ -	\$ -	0.0%
Total Miscellaneous Revenue:		\$ 59,353	\$ 23,063	\$ 4,435	\$ 4,662	\$ 4,436	0.0%
Recovered Costs							
	Accident Recovery	\$ 350	\$ 450	\$ -	\$ -	\$ -	0.0%
	Reimb. Frm RMC for Lights	\$ 2,109	\$ 2,041	\$ 1,900	\$ 2,000	\$ 2,000	5.3%
	Insurance Recoveries	\$ 15,121	\$ 3,508	\$ 1,500	\$ 1,850	\$ -	-100.0%
	Kodak Grant	\$ 632	\$ -	\$ -	\$ -	\$ -	0.0%
	Refund/Reimb Clearing	\$ -	\$ (269)	\$ -	\$ -	\$ -	0.0%
	Fingerprinting Fees	\$ 530	\$ 790	\$ 500	\$ 500	\$ 500	0.0%
	Hanover County Fire - Fuel	\$ 16,087	\$ 17,256	\$ 19,600	\$ 19,600	\$ 21,000	7.1%
	Hanover Cares Grant	\$ -	\$ -	\$ -	\$ 2,033	\$ -	0.0%
	Hanover County	\$ 168,039	\$ 167,402	\$ -	\$ -	\$ -	0.0%
Total Recovered Costs:		\$ 202,868	\$ 191,178	\$ 23,500	\$ 25,983	\$ 23,500	0.0%
Total Revenue from Local Sources		\$ 5,712,496	\$ 5,707,757	\$ 5,462,172	\$ 5,534,674	\$ 5,500,736	0.7%

Revenue Detail Continued

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Revenue from the Commonwealth							
Noncategorical Aid							
	Mobile Home Titling Tax	\$ 10,077	\$ 5,479	\$ 6,000	\$ 6,979	\$ 6,500	8.3%
	Rolling Stock Tax	\$ 9,280	\$ 11,053	\$ 11,000	\$ 11,719	\$ 11,300	2.7%
	Auto Rental Tax	\$ 110,947	\$ 115,576	\$ 110,000	\$ 110,000	\$ 110,000	0.0%
	AG Asset Forfeiture Grant	\$ -		\$ 151,682	\$ 151,682	\$ -	-100.0%
	Personal Property Tax Relief Funds	\$ 111,774	\$ 106,345	\$ 111,774	\$ 111,310	\$ 111,310	-0.4%
<i>Total Noncategorical Aid</i>		\$ 242,078	\$ 238,453	\$ 390,456	\$ 391,690	\$ 239,110	-38.8%
Categorical Aid							
	Streets and Highway Maintenance	\$ 1,456,541	\$ 1,484,294	\$ 1,484,294	\$ 1,527,340	\$ 1,538,750	3.7%
	DJCP Grants for LE (599)	\$ 165,320	\$ 165,320	\$ 165,320	\$ 165,320	\$ 165,320	0.0%
	Fire Programs	\$ 19,314	\$ 20,607	\$ 19,314	\$ 20,606	\$ 20,606	6.7%
	Litter Control	\$ 2,615	\$ 3,774	\$ 3,774	\$ 3,330	\$ 3,330	-11.8%
	VA Commission for Arts Grant	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	SRTS Grant	\$ 53,125	\$ -	\$ -	\$ -	\$ -	0.0%
	VDHA Grant		\$ -	\$ -	\$ -	\$ -	0.0%
	Local Law Enforcement Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Total Categorical Aid</i>		\$ 1,701,915	\$ 1,678,995	\$ 1,677,702	\$ 1,721,596	\$ 1,733,006	3.3%
Total Revenue from the Commonwealth		\$ 1,943,993	\$ 1,917,448	\$ 2,068,158	\$ 2,113,286	\$ 1,972,116	-4.6%
Revenue from the Federal Government							
Other Categorical Aid							
	Bulletproof Vest Grant	\$ 435	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	Justice Assistance Grant (Byrne)	\$ 5,585	\$ 5,444	\$ 5,500	\$ 5,094	\$ 5,000	-9.1%
	Transportation Safety Grant	\$ 23,684	\$ 18,823	\$ 15,000	\$ 17,446	\$ 15,000	0.0%
<i>Total Other Categorical Aid</i>		\$ 29,704	\$ 24,267	\$ 23,500	\$ 25,540	\$ 23,000	-2.1%
<i>Total Categorical Aid</i>		\$ 29,704	\$ 24,267	\$ 23,500	\$ 25,540	\$ 23,000	-2.1%
Total Revenue from the Federal Government		\$ 29,704	\$ 24,267	\$ 23,500	\$ 25,540	\$ 23,000	-2.1%
Total General Fund Revenue		\$ 7,686,193	\$ 7,649,471	\$ 7,553,830	\$ 7,673,500	\$ 7,495,852	-0.8%

Capital Projects Fund Revenue

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
CPF Revenue from Local Sources							
Revenue from the Use of Money and Property							
	Revenue from the Use of Money	\$ 2,874	\$ 4,394	\$ 4,000	\$ 3,700	\$ 3,700	-7.5%
<i>Total Revenue from the Use of Money and Property</i>		\$ 2,874	\$ 4,394	\$ 4,000	\$ 3,700	\$ 3,700	-7.5%
Total CPF Revenue from Local Sources		\$ 2,874	\$ 4,394	\$ 4,000	\$ 3,700	\$ 3,700	-7.5%
Revenue from the Commonwealth							
Categorical Aid							
	DCR Grant Stormwater Grant	\$ -	\$ 12,116	\$ -	\$ -	\$ -	0.0%
	DEQ - Stormwater Grant			\$ 70,000	\$ 42,000	\$ 28,000	-60.0%
<i>Total Categorical Aid</i>		\$ -	\$ 12,116	\$ 70,000	\$ 42,000	\$ 28,000	-60.0%
Total Revenue From the Commonwealth		\$ -	\$ 12,116	\$ 70,000	\$ 42,000	\$ 28,000	-60.0%
CPF Revenue from the Federal Government							
Categorical Aid							
	Safe Routes to School		\$ 35,325	\$ -	\$ 40,675	\$ 396,000	100.0%
<i>Total Categorical Aid</i>		\$ -	\$ 35,325	\$ -	\$ 40,675	\$ 396,000	100.0%
Total Revenue from the Federal Government		\$ -	\$ 35,325	\$ -	\$ 40,675	\$ 396,000	100.0%
CPF Revenue from Other Sources							
Transfers							
	Transfer from General Fund	\$ 966,998	\$ 705,000	\$ 887,500	\$ 887,500	\$ 905,408	2.0%
<i>Total Transfers</i>		\$ 966,998	\$ 705,000	\$ 887,500	\$ 887,500	\$ 905,408	2.0%
Proffers and Sales							
	VA Truck Center Proffers			\$ 325,000	\$ 325,000	\$ -	-100.0%
	Sale of Land to Chik-a-filet		\$ 516,816	\$ -	\$ -	\$ -	0.0%
<i>Total Proffers and Sales</i>		\$ -	\$ 516,816	\$ 325,000	\$ 325,000	\$ -	-100.0%
Grants							
	State Farm Insurance	\$ -	\$ 20,000	\$ -	\$ -	\$ -	0.0%
	Dominion Resources Stormwater	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	-100.0%
	Chesapeake Bay Trust	\$ -	\$ 25,000	\$ -	\$ -	\$ 157,500	0.0%
<i>Total Grants</i>		\$ -	\$ 45,000	\$ 20,000	\$ 20,000	\$ 157,500	687.5%
Total Revenue from Other Sources		\$ 966,998	\$ 1,266,816	\$ 1,232,500	\$ 1,232,500	\$ 1,062,908	-13.8%
Total CPF Revenue		\$ 969,872	\$ 1,318,651	\$ 1,306,500	\$ 1,318,875	\$ 1,490,608	14.1%

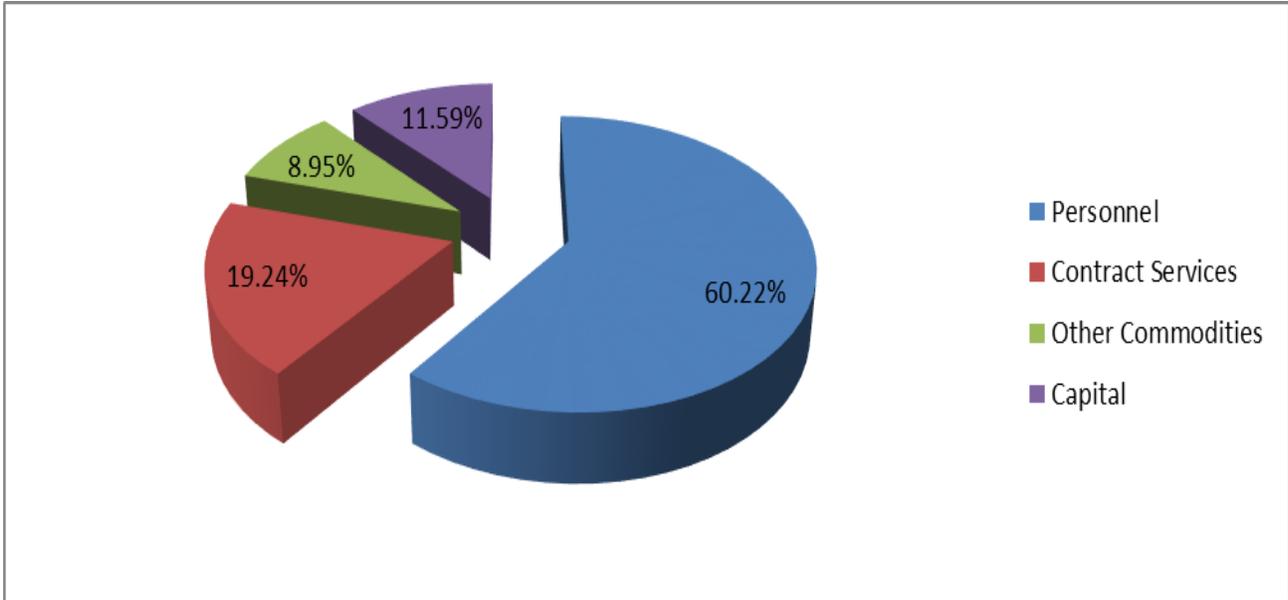
Total Revenue Detail

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Grand Total							
Revenues		\$ 8,656,066	\$ 8,968,122	\$ 8,860,330	\$ 8,992,375	\$ 8,986,460	1.4%
Less CPF							
Revenue		\$ 7,689,068	\$ 7,649,471	\$ 7,553,830	\$ 7,673,500	\$ 7,495,852	-0.8%
Unappropriated Funds Transfer		\$ 84,564	\$ (135,030)	\$ 770,769	\$ 392,608	\$ 778,662	1.0%
Total Budget		\$ 8,740,629	\$ 7,514,441	\$ 8,324,599	\$ 8,066,108	\$ 8,274,514	-0.6%

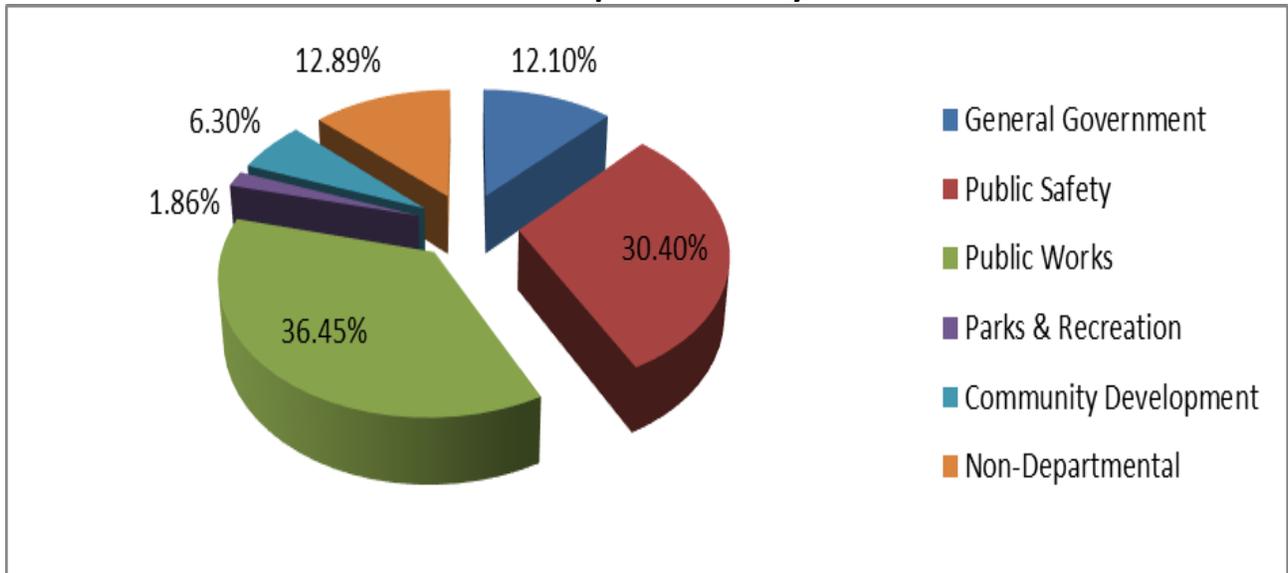
General Fund Expenditures

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 provide 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

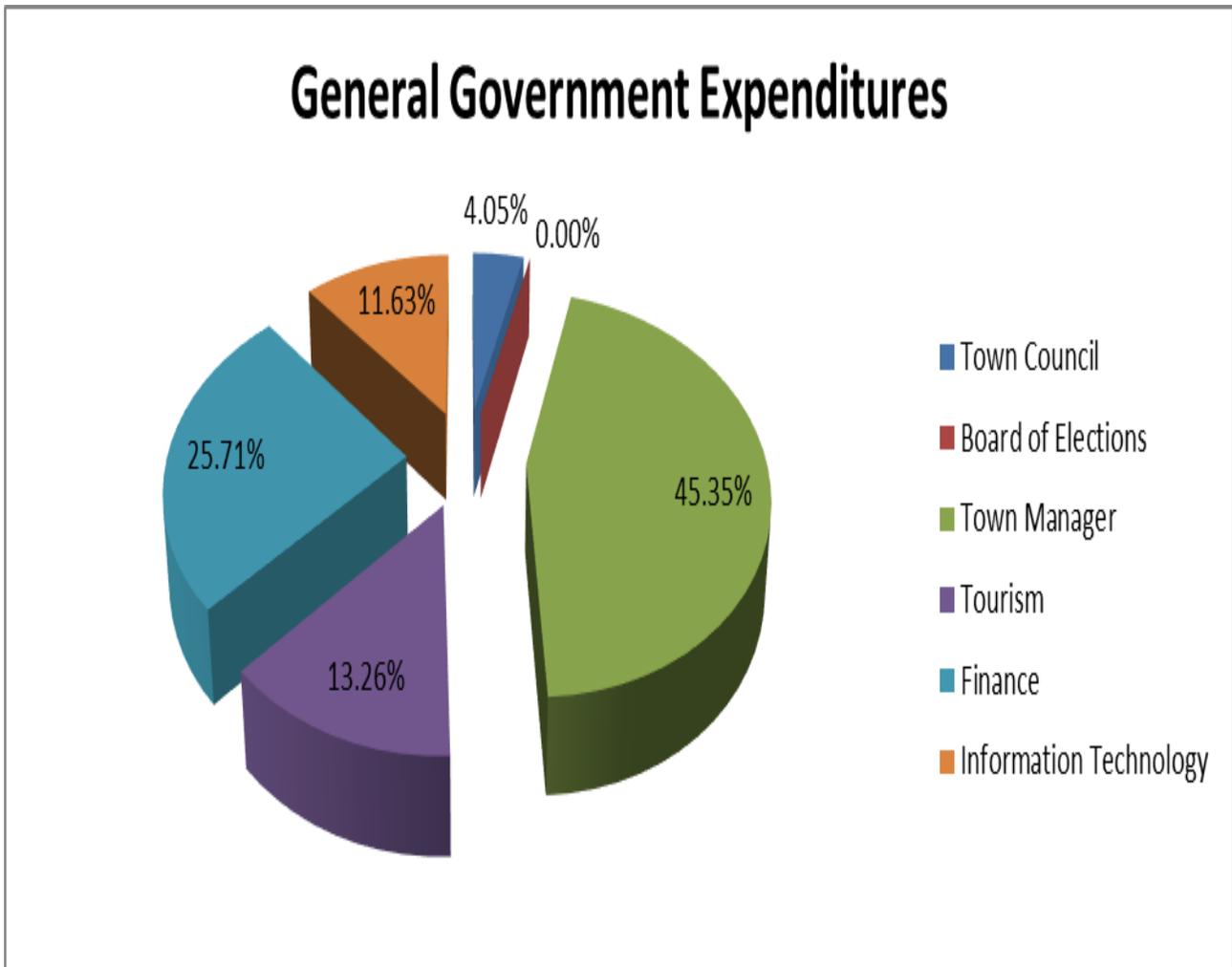


FY2015 Expenditure Summary

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
	General Government	\$ 505,811	\$ 527,461	\$ 545,280	\$ 539,031	\$ 539,149	-1.1%
	Public Safety	\$ 1,922,675	\$ 1,934,292	\$ 2,067,979	\$ 2,067,848	\$ 2,198,927	6.3%
	Public Works	\$ 1,390,337	\$ 1,422,753	\$ 1,578,006	\$ 1,593,063	\$ 1,625,737	3.0%
	Parks & Recreation	\$ 97,886	\$ 83,599	\$ 86,461	\$ 66,330	\$ 82,785	-4.3%
	Community Development	\$ 361,925	\$ 358,338	\$ 377,610	\$ 343,116	\$ 375,163	-0.6%
	Non-Departmental	\$ -	\$ 141,492	\$ 151,256	\$ 152,216	\$ 160,996	6.4%
	Total Personnel	\$ 4,278,634	\$ 4,467,935	\$ 4,806,592	\$ 4,761,604	\$ 4,982,757	3.7%
Contract Services							
	General Government	\$ 296,719	\$ 277,489	\$ 275,564	\$ 268,433	\$ 308,324	11.9%
	Public Safety	\$ 101,573	\$ 93,700	\$ 93,547	\$ 83,372	\$ 87,400	-6.6%
	Public Works	\$ 995,051	\$ 969,393	\$ 1,183,400	\$ 1,033,661	\$ 1,076,255	-9.1%
	Parks & Recreation	\$ 6,962	\$ 23,116	\$ 49,100	\$ 37,368	\$ 45,434	-7.5%
	Community Development	\$ 34,859	\$ 44,526	\$ 65,800	\$ 73,850	\$ 74,730	13.6%
	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Contract Services	\$ 1,435,164	\$ 1,408,224	\$ 1,667,411	\$ 1,496,684	\$ 1,592,143	-4.5%
Other Commodities							
	General Government	\$ 113,973	\$ 96,616	\$ 117,700	\$ 111,717	\$ 113,850	-3.3%
	Public Safety	\$ 229,357	\$ 229,763	\$ 224,514	\$ 227,756	\$ 229,156	2.1%
	Public Works	\$ 220,608	\$ 205,762	\$ 277,650	\$ 272,400	\$ 300,000	8.0%
	Parks & Recreation	\$ 26,716	\$ 23,486	\$ 48,000	\$ 21,300	\$ 25,500	-46.9%
	Community Development	\$ 49,794	\$ 93,150	\$ 95,050	\$ 94,050	\$ 71,700	-24.6%
	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Other Commodities	\$ 640,449	\$ 648,776	\$ 762,914	\$ 727,223	\$ 740,206	-3.0%
Capital Items							
	General Government	\$ 10,037	\$ 27,388	\$ 30,000	\$ 30,000	\$ 40,000	33.3%
	Public Safety	\$ -	\$ -	\$ 151,682	\$ 151,682	\$ -	-100.0%
	Public Works	\$ 70,731	\$ 49,204	\$ 18,500	\$ 11,415	\$ 14,000	-24.3%
	Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Non-Departmental	\$ 1,335,742	\$ 912,915	\$ 887,500	\$ 887,500	\$ 905,408	2.0%
	Total Capital Items	\$ 1,416,510	\$ 989,507	\$ 1,087,682	\$ 1,080,597	\$ 959,408	60.1%
Total Expenditures		\$ 7,770,757	\$ 7,514,441	\$ 8,324,599	\$ 8,066,108	\$ 8,274,514	-0.6%

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

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
	Town Council	\$ 21,620	\$ 21,158	\$ 22,777	\$ 22,752	\$ 22,739	-0.2%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%
	Town Manager	\$ 271,193	\$ 285,761	\$ 293,273	\$ 287,642	\$ 285,372	-2.7%
	Tourism	\$ 62,489	\$ 65,097	\$ 68,738	\$ 68,100	\$ 68,815	0.1%
	Finance	\$ 150,510	\$ 155,446	\$ 160,492	\$ 160,537	\$ 162,223	1.1%
	IT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel	\$ 505,811	\$ 527,461	\$ 545,280	\$ 539,031	\$ 539,149	-1.1%
Contract Services							
	Town Council	\$ 2,844	\$ 95	\$ 4,000	\$ 12,000	\$ 12,818	220.5%
	BOE	\$ 644	\$ -	\$ 800	\$ 800	\$ -	-100.0%
	Town Manager	\$ 111,778	\$ 101,932	\$ 103,000	\$ 94,666	\$ 121,206	17.7%
	Tourism	\$ 36,266	\$ 41,862	\$ 38,400	\$ 36,200	\$ 36,200	-5.7%
	Finance	\$ 73,884	\$ 82,026	\$ 73,364	\$ 71,267	\$ 79,600	8.5%
	IT	\$ 71,303	\$ 51,575	\$ 56,000	\$ 53,500	\$ 58,500	4.5%
	Total Contract Services	\$ 296,719	\$ 277,489	\$ 275,564	\$ 268,433	\$ 308,324	11.9%
Other Commodities							
	Town Council	\$ 5,056	\$ 3,810	\$ 5,100	\$ 4,050	\$ 5,000	-2.0%
	BOE	\$ 1,738	\$ -	\$ 1,900	\$ 1,900	\$ -	-100.0%
	Town Manager	\$ 47,348	\$ 46,901	\$ 49,000	\$ 46,500	\$ 47,500	-3.1%
	Tourism	\$ 21,425	\$ 19,284	\$ 23,150	\$ 22,750	\$ 27,750	19.9%
	Finance	\$ 24,194	\$ 8,250	\$ 20,550	\$ 18,517	\$ 15,600	-24.1%
	IT	\$ 14,211	\$ 18,371	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
	Total Other Commodities	\$ 113,973	\$ 96,616	\$ 117,700	\$ 111,717	\$ 113,850	-3.3%
Capital Items							
	Town Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Town Manager	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Finance	\$ -	\$ 10,590	\$ -	\$ -	\$ -	0.0%
	IT	\$ 10,037	\$ 16,797	\$ 30,000	\$ 30,000	\$ 40,000	33.3%
	Total Capital Items	\$ 10,037	\$ 27,388	\$ 30,000	\$ 30,000	\$ 40,000	33.3%
Total General Govt Expenditures		\$ 926,539.45	\$ 928,955	\$ 968,544	\$ 949,181	\$ 1,001,323	3.4%

Town Council Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	11010-1110	\$ 19,876	\$ 19,497	\$ 21,000	\$ 21,000	\$ 21,000	0.0%
	FICA	11010-2100	\$ 1,549	\$ 1,489	\$ 1,607	\$ 1,607	\$ 1,607	0.0%
	Unemployment Insurance	11010-2600	\$ 169	\$ 150	\$ 143	\$ 126	\$ 109	-23.8%
	Worker's Compensation	11010-2700	\$ 26	\$ 22	\$ 27	\$ 19	\$ 23	-14.8%
	Total Personnel		\$ 21,620	\$ 21,158	\$ 22,777	\$ 22,752	\$ 22,739	-0.2%
Contract Services								
	Professional Services	11010-3150	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,068	100.0%
	Printing and Binding	11010-3500	\$ 2,844	\$ -	\$ 2,000	\$ 1,000	\$ 1,500	-25.0%
	Advertising	11010-3600	\$ -	\$ 95	\$ 1,500	\$ 750	\$ 1,000	-33.3%
	Postage	11010-5210	\$ -	\$ -	\$ 500	\$ 250	\$ 250	-50.0%
	Total Contract Services		\$ 2,844	\$ 95	\$ 4,000	\$ 12,000	\$ 12,818	220.5%
Other Commodities								
	Travel, Convention, Education	11010-5500	\$ 3,270	\$ 2,284	\$ 4,000	\$ 3,500	\$ 4,000	0.0%
	Miscellaneous	11010-5800	\$ 1,631	\$ 1,265	\$ 800	\$ 400	\$ 800	0.0%
	Office Supplies	11010-6001	\$ 155	\$ 261	\$ 300	\$ 150	\$ 200	-33.3%
	Total Other Commodities		\$ 5,056	\$ 3,810	\$ 5,100	\$ 4,050	\$ 5,000	-2.0%
Capital Items								
			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Town Council			\$ 29,520	\$ 25,063	\$ 31,877	\$ 38,802	\$ 40,557	27.2%

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
Overtime for AV	\$1,800

2100 FICA

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

2600 Unemployment Insurance

Calculated on the basis of .52% of the first \$8,000 earnings of each employee of the Town.

2700 Worker's Compensation

Insurance premiums charged by VML based on \$0.11 per \$100 of earnings.

3150 Professional Service

Line item funds annual subscription costs for Granicus services which will allow the Town to live stream Town Council, Planning Commission and Economic Development Authority meetings, as well as integrate meeting video, minutes, and agenda.

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.

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 item includes various expenses associated with Town Council including creating plaques, Keys to the Town, and certificates as necessary.

6001 Office Supplies

Provides for minimal office supplies for Town Council members as necessary.

Board of Elections Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services								
	Temporary Help Service Fees	11030-3200	\$ 644	\$ -	\$ 800	\$ 800	\$ -	-100.0%
	Total Contract Services		\$ 644	\$ -	\$ 800	\$ 800	\$ -	-100.0%
Other Commodities								
	Office Supplies	11030-6001	\$ 1,738	\$ -	\$ 1,900	\$ 1,900	\$ -	-100.0%
	Total Other Commodities		\$ 1,738	\$ -	\$ 1,900	\$ 1,900	\$ -	-100.0%
Capital Items								
			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total BOE			\$ 2,382	\$ -	\$ 2,700	\$ 2,700	\$ -	-100.0%

Town Manager Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	12010-1110	\$ 197,284	\$ 209,219	\$ 215,275	\$ 210,537	\$ 206,037	-4.3%
	FICA	12010-2100	\$ 15,051	\$ 15,407	\$ 16,469	\$ 16,106	\$ 15,762	-4.3%
	VRS	12010-2210	\$ 29,299	\$ 27,381	\$ 28,545	\$ 27,917	\$ 27,114	-5.0%
	Deferred Comp	12010-2220	\$ 4,086	\$ 3,815	\$ 3,933	\$ 3,721	\$ 3,721	-5.4%
	Medical/Hospital	12010-2300	\$ 24,396	\$ 27,211	\$ 26,046	\$ 26,376	\$ 28,566	9.7%
	Group Life Insurance	12010-2400	\$ 573	\$ 2,312	\$ 2,562	\$ 2,505	\$ 2,720	6.2%
	Short Term Disability Ins.	12010-2500	\$ -	\$ -	\$ -	\$ 15	\$ 90	100.0%
	Long Term Disability Ins.	12010-2501	\$ -	\$ -	\$ -	\$ 82	\$ 1,010	100.0%
	Unemployment Insurance	12010-2600	\$ 263	\$ 193	\$ 163	\$ 192	\$ 125	-23.3%
	Worker's Compensation	12010-2700	\$ 240	\$ 221	\$ 280	\$ 191	\$ 227	-18.9%
	Total Personnel		\$ 271,193	\$ 285,761	\$ 293,273	\$ 287,642	\$ 285,372	-2.7%
Contract Services								
	Legal and Professional Service	12010-3150	\$ 55,236	\$ 42,408	\$ 40,000	\$ 42,000	\$ 60,000	50.0%
	Repairs & Maintenance	12010-3310	\$ 607	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Advertising	12010-3600	\$ 3,087	\$ 784	\$ 4,000	\$ 2,000	\$ 3,000	-25.0%
	Telecommunications	12010-5230	\$ 5,149	\$ 4,592	\$ 6,500	\$ 4,000	\$ 4,000	-38.5%
	Postage	12010-5210	\$ 1,342	\$ 1,426	\$ 500	\$ 1,206	\$ 1,206	141.2%
	General Liability Insurance	12010-5308	\$ 38,385	\$ 42,596	\$ 43,000	\$ 35,460	\$ 43,000	0.0%
	Lease of Equipment	12010-5410	\$ 7,974	\$ 10,127	\$ 8,000	\$ 9,000	\$ 9,000	12.5%
	Total Contract Services		\$ 111,778	\$ 101,932	\$ 103,000	\$ 94,666	\$ 121,206	17.7%
Other Commodities								
	Travel, Convention, Education	12010-5500	\$ 11,888	\$ 8,838	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Miscellaneous	12010-5800	\$ 14,888	\$ 17,872	\$ 16,500	\$ 16,500	\$ 16,500	0.0%
	Dues & Membership	12010-5810	\$ 12,588	\$ 14,090	\$ 14,000	\$ 14,000	\$ 14,000	0.0%
	Office Supplies	12010-6001	\$ 7,984	\$ 6,101	\$ 8,500	\$ 6,000	\$ 7,000	-17.6%
	Total Other Commodities		\$ 47,348	\$ 46,901	\$ 49,000	\$ 46,500	\$ 47,500	-3.1%
Capital Items								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Town Manager			\$ 430,319	\$ 434,593	\$ 445,273	\$ 428,808	\$ 454,078	2.0%

Town Manager

1110 Regular Wages

The line item includes funding for three FTE positions including the Town Manager, Assistant to the Town Manager, and the Management Analyst.

2100 FICA

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

2210 VRS

VRS is calculated on the basis of 13.16% 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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of .52% 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 \$0.11 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. In addition, this line contains \$20,000 to fund the Town's second Citizen Survey.

- 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 two mobile telephones.
- 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. LODA coverage for the Police Department is also funded through this line item.
- 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 as well as funding for unexpected opportunities to improve efficiency or economic development prospects.
- 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	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	12100-1110	\$ 45,967	\$ 48,708	\$ 51,432	\$ 51,450	\$ 51,450	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	12100-2100	\$ 3,594	\$ 3,712	\$ 3,935	\$ 3,936	\$ 3,936	0.0%
	VRS	12100-2210	\$ 5,422	\$ 5,068	\$ 5,318	\$ 5,321	\$ 5,280	-0.7%
	Deferred Comp	12100-2220	\$ 734	\$ 729	\$ 1,461	\$ 803	\$ 803	-45.0%
	Medical/Hospital	12100-2300	\$ 6,456	\$ 6,264	\$ 5,940	\$ 5,940	\$ 6,432	8.3%
	Group Life Insurance	12100-2400	\$ 106	\$ 428	\$ 477	\$ 477	\$ 530	11.1%
	Short Term Disability Ins.	12100-2500	\$ -	\$ -	\$ -	\$ -	\$ 30	100.0%
	Long Term Disability Ins.	12100-2501	\$ -	\$ -	\$ -	\$ -	\$ 197	100.0%
	Unemployment Insurance	12100-2600	\$ 156	\$ 139	\$ 108	\$ 116	\$ 100	-7.4%
	Worker's Compensation	12100-2700	\$ 54	\$ 49	\$ 67	\$ 57	\$ 57	-14.9%
	Total Personnel		\$ 62,489	\$ 65,097	\$ 68,738	\$ 68,100	\$ 68,815	0.1%
Contract Services								
	Professional Service	12100-3150	\$ 11,459	\$ 9,889	\$ 11,000	\$ 11,000	\$ 11,000	0.0%
	Janitorial Service	12100-3170	\$ -	\$ -	\$ 300	\$ 400	\$ 400	33.3%
	Advertising	12100-3600	\$ 16,550	\$ 26,969	\$ 22,000	\$ 20,000	\$ 20,000	-9.1%
	Electric Service	12100-5110	\$ 2,308	\$ 1,676	\$ 1,500	\$ 1,200	\$ 1,200	-20.0%
	Heating Service	12100-5120	\$ 385	\$ 408	\$ 600	\$ 600	\$ 600	0.0%
	Postage	12100-5210	\$ 734	\$ 925	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Telecommunications	12100-5230	\$ 4,831	\$ 1,995	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	Total Contract Services		\$ 36,266	\$ 41,862	\$ 38,400	\$ 36,200	\$ 36,200	-5.7%
Other Commodities								
	Travel, Convention, Education	12100-5500	\$ 736	\$ 823	\$ 600	\$ 500	\$ 500	-16.7%
	Special Events	12100-5801	\$ 19,145	\$ 16,913	\$ 20,000	\$ 20,000	\$ 25,000	25.0%
	Dues & Membership	12100-5810	\$ 50	\$ 40	\$ 550	\$ 550	\$ 550	0.0%
	Office Supplies	12100-6001	\$ 1,480	\$ 885	\$ 1,200	\$ 1,000	\$ 1,000	-16.7%
	Repairs & Maintenance Supplies	12100-6007	\$ 15	\$ 623	\$ 800	\$ 700	\$ 700	-12.5%
	Total Other Commodities		\$ 21,425	\$ 19,284	\$ 23,150	\$ 22,750	\$ 27,750	19.9%
Capital Items								
	Capital Outlay		\$ -	\$ -	\$ -		\$ 3,600	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Tourism			\$ 120,180	\$ 126,242	\$ 130,288	\$ 127,050	\$ 132,765	1.9%

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 13.16% 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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of .52% of the first \$8,000 earnings of each employee of the Town. This rate changes on January 1st of each year.

2700 Worker's Compensation

Insurance premiums charged by VML based on \$0.11 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
- 5500 Travel, Convention and Education**
This line item provides funds for attendance at conferences and seminars.
- 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. Includes \$5,000 start-up funds for new special events consortium.
- 5810 Dues and Membership**
This line item includes memberships in several tourism associations.
- 6001 Office Supplies**
This item covers all general 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 outside benches and tables for the Visitor Center.

Finance Expenditure Detail

			FY11-12	FY12-13	Amended	Mid Year	Adopted	% Change
	Acct. Code		Actual	Actual	Budget FY13-14	Estimate FY13-14	Budget FY14-15	Budget
Personnel								
	Regular Wages	12410-1110	\$ 109,678	\$ 115,412	\$ 119,902	\$ 119,938	\$ 119,938	0.0%
	FICA	12410-2100	\$ 8,543	\$ 8,793	\$ 9,173	\$ 9,175	\$ 9,175	0.0%
	VRS	12410-2210	\$ 16,292	\$ 15,226	\$ 15,899	\$ 15,904	\$ 15,784	-0.7%
	Deferred Comp	12410-2220	\$ 1,993	\$ 2,131	\$ 1,946	\$ 2,006	\$ 2,006	3.1%
	Medical/Hospital	12410-2300	\$ 13,356	\$ 12,163	\$ 11,880	\$ 11,880	\$ 12,864	8.3%
	Group Life Insurance	12410-2400	\$ 319	\$ 1,297	\$ 1,427	\$ 1,427	\$ 1,583	10.9%
	Optional Life Insurance	12410-2401	\$ 26	\$ 173	\$ -	\$ -	\$ -	0.0%
	Short Term Disability Ins.	12410-2500	\$ -	\$ -	\$ -	\$ -	\$ 60	100.0%
	Long Term Disability Ins.	12410-2501	\$ -	\$ -	\$ -	\$ -	\$ 588	100.0%
	Unemployment Insurance	12410-2600	\$ 168	\$ 128	\$ 109	\$ 101	\$ 93	-14.7%
	Worker's Compensation	12410-2700	\$ 134	\$ 123	\$ 156	\$ 106	\$ 132	-15.4%
	Total Personnel		\$ 150,510	\$ 155,446	\$ 160,492	\$ 160,537	\$ 162,223	1.1%
Contract Services								
	Professional Service	12410-3150	\$ 37,041	\$ 56,939	\$ 47,000	\$ 45,000	\$ 52,900	12.6%
	Bank Service Charges	12410-3160	\$ 4,489	\$ 5,435	\$ 4,000	\$ 5,000	\$ 5,000	25.0%
	Repairs & Maintenance	12410-3310	\$ 9,275	\$ 8,151	\$ 8,150	\$ 8,151	\$ 8,600	5.5%
	Purchased Services/Other Gov	12410-3800	\$ 4,279	\$ 2,495	\$ 5,500	\$ 5,500	\$ 5,500	0.0%
	Postage	12410-5210	\$ 3,958	\$ 4,379	\$ 5,000	\$ 4,500	\$ 4,500	-10.0%
	Telecommunications	12410-5230	\$ 2,780	\$ 2,410	\$ 3,000	\$ 2,500	\$ 2,400	-20.0%
	A/R Crime Coverage Insurance	12410-5309	\$ 589	\$ 714	\$ 714	\$ 616	\$ 700	-2.0%
	Lease of Equipment	12410-8008	\$ 11,473	\$ 1,503	\$ -	\$ -	\$ -	0.0%
	Total Contract Services		\$ 73,884	\$ 82,026	\$ 73,364	\$ 71,267	\$ 79,600	8.5%
Other Commodities								
	Travel, Convention, Education	12410-5500	\$ 5,843	\$ 1,229	\$ 4,000	\$ 2,500	\$ 3,000	-25.0%
	Miscellaneous	12410-5800	\$ 371	\$ 48	\$ 1,000	\$ 200	\$ 500	-50.0%
	Dues & Membership	12410-5810	\$ 3,351	\$ 2,774	\$ 2,050	\$ 2,100	\$ 2,100	2.4%
	Office Supplies	12410-6001	\$ 14,629	\$ 4,199	\$ 13,500	\$ 13,717	\$ 10,000	-25.9%
	Total Other Commodities		\$ 24,194	\$ 8,250	\$ 20,550	\$ 18,517	\$ 15,600	-24.1%
Capital Items								
	Capital Outlay	12410-8008	\$ -	\$ 10,590	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ 10,590	\$ -	\$ -	\$ -	0.0%
Total Finance			\$ 248,588	\$ 256,313	\$ 254,406	\$ 250,321	\$ 257,423	1.2%

Finance

1110 Regular Wages

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 13.16% 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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of .52% of the first \$8,000 earnings of each employee of the Town.

2700 Worker's Compensation

Insurance premiums charged by VML based on \$0.11 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. For FY2015 the Town must complete its triennial OPEB actuarial study and this line item funds the study for \$4,000.00.

- 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 I-series accounting server, 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, business license 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.
- 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.
- 8008 Lease of Equipment**
This line item was used to fund a lease to own payment for the Town's accounting server. Final payment was made in fiscal year 2013.

Information Technology Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services								
	Professional Service	12510-3150	\$ 65,708	\$ 45,123	\$ 48,000	\$ 47,000	\$ 52,000	8.3%
	Telecommunications	12510-5230	\$ 5,595	\$ 6,452	\$ 8,000	\$ 6,500	\$ 6,500	-18.8%
	Total Contract Services		\$ 71,303	\$ 51,575	\$ 56,000	\$ 53,500	\$ 58,500	4.5%
Other Commodities								
	Miscellaneous	12510-5800	\$ 12,323	\$ 12,238	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
	Repair & Maintenance Supplies	12510-6007	\$ 1,889	\$ 6,133	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Total Other Commodities		\$ 14,211	\$ 18,371	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
Capital Items								
	Downtown Wifi Setup	12510-6002	\$ -	\$ -	\$ -	\$ -	\$ -	
	Scheduled CPU Replacement	12510-6021	\$ 10,037	\$ 16,797	\$ 30,000	\$ 30,000	\$ 40,000	33.3%
	Total Capital Items		\$ 10,037	\$ 16,797	\$ 30,000	\$ 30,000	\$ 40,000	33.3%
Total IT			\$ 95,551	\$ 86,743	\$ 104,000	\$ 101,500	\$ 116,500	12.0%

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. In addition to the above increase, this line item now covers additional IT support for the Police Department at a cost of \$6,000 per year.

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.

6002 Downtown Wifi Setup

New line item to fund initial hardware startup costs in an effort to create a high-speed wireless network throughout downtown. This line item works in coordination with the additional \$18,000/year requested in line item 5230 – Telecommunications. This line item remains unfunded in FY15.

6021 Scheduled CPU Replacement

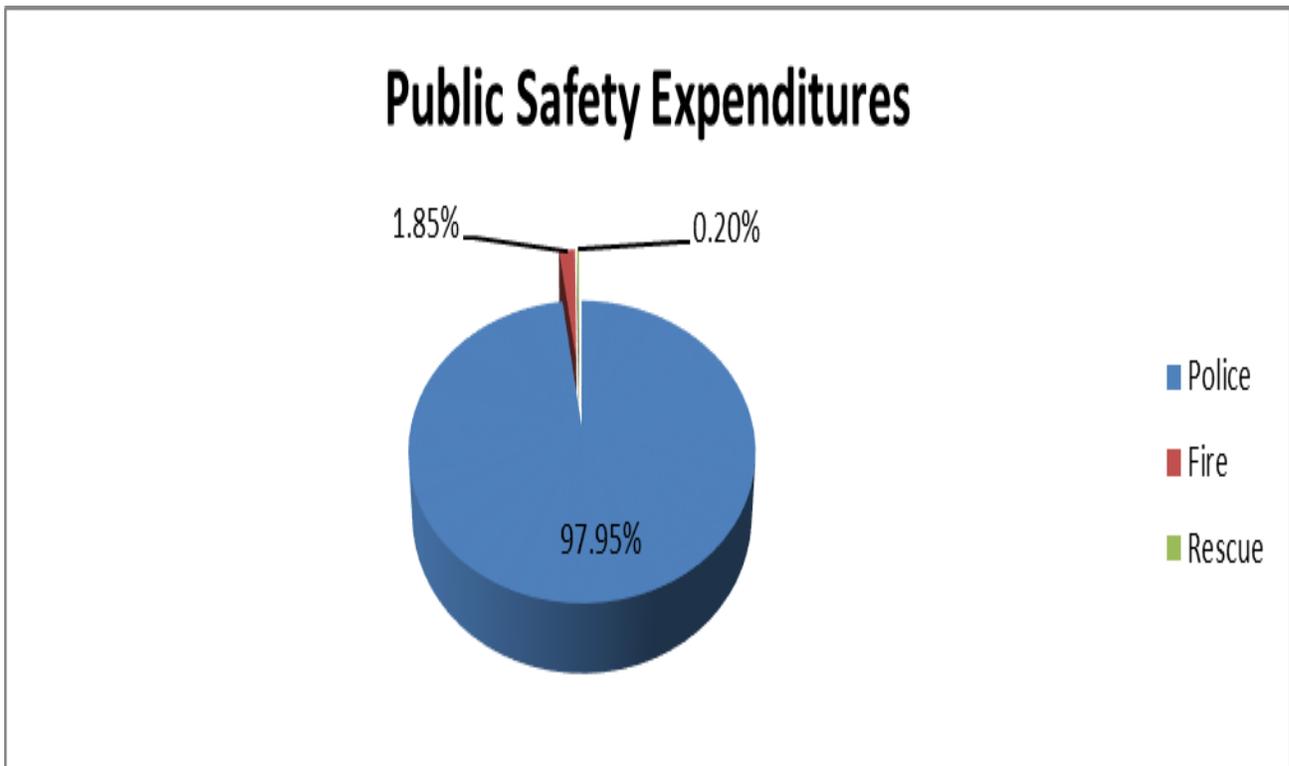
This line item is for the purchase of new computers and associated peripheral devices on a town wide basis. The standard the Town is striving to achieve is a four-year replacement cycle. The Deputy Town Manager has coordinated a replacement cycle for all departments. This line item increases for FY14-15 in order to begin replacing Mobile Data Terminal's originally purchased through a grant by the police department (\$12,500). In addition, this line item funds the replacement of one server at the police department as part of the replacement cycle (\$7,500).

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 are 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 applies for a grant on behalf of the local fire station. The Town historically has provided 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

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13- 14	Adopted Budget FY14-15	% Change Budget
Personnel							
	Police	\$ 1,922,675	\$ 1,934,292	\$ 2,067,979	\$ 2,067,848	\$ 2,198,927	6.3%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel	\$ 1,922,675	\$ 1,934,292	\$ 2,067,979	\$ 2,067,848	\$ 2,198,927	6.3%
Contract Services							
	Police	\$ 101,573	\$ 93,700	\$ 93,547	\$ 83,372	\$ 87,400	-6.6%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Contract Services	\$ 101,573	\$ 93,700	\$ 93,547	\$ 83,372	\$ 87,400	-6.6%
Other Commodities							
	Police	\$ 186,047	\$ 182,162	\$ 175,600	\$ 177,550	\$ 177,550	1.1%
	Fire	\$ 38,311	\$ 42,601	\$ 43,914	\$ 45,206	\$ 46,606	6.1%
	Ambulance & Rescue	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Total Other Commodities	\$ 229,357	\$ 229,763	\$ 224,514	\$ 227,756	\$ 229,156	2.1%
Capital Items							
	Police	\$ -	\$ -	\$ 151,682	\$ 151,682	\$ -	-100.0%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items	\$ -	\$ -	\$ 151,682	\$ 151,682	\$ -	-100.0%
Total Public Safety Expenditures		\$ 2,253,605	\$ 2,257,754	\$ 2,537,722	\$ 2,530,658	\$ 2,515,483	-0.9%

Police Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	31100-1110	\$ 1,342,753	\$ 1,380,823	\$ 1,470,449	\$ 1,470,449	\$ 1,552,022	5.5%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	31100-2100	\$ 100,602	\$ 101,249	\$ 112,489	\$ 112,489	\$ 118,730	5.5%
	VRS	31100-2210	\$ 186,926	\$ 166,819	\$ 180,925	\$ 186,115	\$ 190,049	5.0%
	Deferred Comp	31100-2220	\$ 16,459	\$ 16,304	\$ 14,917	\$ 15,826	\$ 15,826	6.1%
	Medical/Hospital	31100-2300	\$ 237,864	\$ 219,269	\$ 232,662	\$ 231,804	\$ 251,460	8.1%
	Group Life Insurance	31100-2400	\$ 3,648	\$ 14,040	\$ 16,237	\$ 16,703	\$ 18,830	16.0%
	Optional Life Insurance	31100-2401	\$ 19	\$ 121	\$ -	\$ -	\$ -	0.0%
	Short Term Disability Ins.	31100-2500	\$ -	\$ -	\$ -	\$ -	\$ 837	100.0%
	Long Term Disability Ins.	31100-2501	\$ -	\$ -	\$ -	\$ -	\$ 9,820	100.0%
	Unemployment Insurance	31100-2600	\$ 2,399	\$ 1,736	\$ 1,523	\$ 1,440	\$ 1,165	-23.5%
	Worker's Compensation	31100-2700	\$ 32,005	\$ 33,929	\$ 38,777	\$ 33,022	\$ 40,188	3.6%
	Total Personnel		\$ 1,922,675	\$ 1,934,292	\$ 2,067,979	\$ 2,067,848	\$ 2,198,927	6.3%
Contract Services								
	Other Professional Service	31100-3110	\$ 2,258	\$ 6,195	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Repairs & Maintenance	31100-3310	\$ 16,164	\$ 15,649	\$ 20,000	\$ 18,000	\$ 20,000	0.0%
	Advertising	31100-3600	\$ 1,039	\$ 927	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Purchased Services/Other Gov	31100-3800	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Electric Service	31100-5110	\$ 8,310	\$ 8,724	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
	Heating Service	31100-5120	\$ 1,440	\$ 1,792	\$ 1,900	\$ 2,400	\$ 1,900	0.0%
	Water & Sewer	31100-5130	\$ 770	\$ 593	\$ 700	\$ 700	\$ 700	0.0%
	Postage	31100-5210	\$ 761	\$ 801	\$ 750	\$ 900	\$ 750	0.0%
	Telecommunications	31100-5230	\$ 36,865	\$ 26,667	\$ 32,747	\$ 24,171	\$ 25,000	-23.7%
	Radio Repairs	31100-5240	\$ 1,302	\$ 10,877	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
	Motor Vehicle Insurance	31100-5305	\$ 9,168	\$ 12,400	\$ 13,000	\$ 13,971	\$ 14,000	7.7%
	A/R Crime Coverage Insurance	31100-5309	\$ 620	\$ 620	\$ 650	\$ 650	\$ 650	0.0%
	Lease of Equipment	31100-5410	\$ 22,875	\$ 8,453	\$ 5,300	\$ 4,080	\$ 5,900	11.3%
	Total Contract Services		\$ 101,573	\$ 93,700	\$ 93,547	\$ 83,372	\$ 87,400	-6.6%
Other Commodities								
	Travel, Convention, Education	31100-5500	\$ 10,393	\$ 8,628	\$ 12,000	\$ 12,000	\$ 12,000	0.0%
	Miscellaneous	31100-5800	\$ 4,154	\$ 4,960	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Attorney Fees	31100-5801	\$ 2,040	\$ 2,318	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	Dues & Membership	31100-5810	\$ 13,575	\$ 14,030	\$ 16,450	\$ 16,450	\$ 16,450	0.0%
	Office Supplies	31100-6001	\$ 5,453	\$ 6,992	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Repair & Maintenance Supplies	31100-6007	\$ 5,519	\$ 9,478	\$ 5,000	\$ 6,500	\$ 6,500	30.0%
	Fuel	31100-6008	\$ 67,638	\$ 64,076	\$ 62,550	\$ 63,000	\$ 63,000	0.7%
	Vehicle/Powered Equipment	31100-6009	\$ 25,592	\$ 20,575	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
	Police Supplies	31100-6010	\$ 30,887	\$ 31,160	\$ 28,000	\$ 28,000	\$ 28,000	0.0%
	Uniforms and Wearing Appar	31100-6011	\$ 19,219	\$ 18,191	\$ 20,600	\$ 20,600	\$ 20,600	0.0%
	Crime Prevention	31100-6021	\$ 1,578	\$ 1,754	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	Total Other Commodities		\$ 186,047	\$ 182,162	\$ 175,600	\$ 177,550	\$ 177,550	1.1%
Capital Items								
	Capital Outlay	31100-8000		\$ -	\$ -	\$ -	\$ -	0.0%
	Federal Stimulus Grant	31100-8001		\$ -	\$ -	\$ -	\$ -	0.0%
	AG Asset Forfeiture Grant	31100-8002		\$ -	\$ 151,682	\$ 151,682	\$ -	-100.0%
	Total Capital Items		\$ -	\$ -	\$ 151,682	\$ 151,682	\$ -	-100.0%
Total Police			\$ 2,210,295	\$ 2,210,153	\$ 2,488,808	\$ 2,480,452	\$ 2,463,877	-1.0%

Police

1110 Personnel Services

This line item accounts for the salaries of all APD personnel. For FY2015 this line item contains funds for a new Police Officer, as well as funds for a compression reduction. This compression solution includes raises for senior police staff totaling \$21,500.

2100 FICA

Calculated at 7.65% of regular wages line item.

2210 VRS Retirement

VRS is calculated on the basis of 13.16% of the full time salaries in the regular wages line item.

2220 Deferred Compensation

This account covers the town's contribution match to the employee's deferred compensation program.

2300 Health Insurance

Town's contribution for health insurance.

2400 Group Life Insurance

This covers the costs of premiums through VRS at 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of .52% of the first \$8,000 earnings of each employee.

2700 Workers Compensation

Insurance premiums charged by VML. The rate for officers is \$2.97 per \$100 of earnings. Office personnel have a rate of \$.11 per \$100 of earnings.

3110 Other Professional Services

This line item pays for associated costs incurred in a selection process for sworn officers.

3170 Janitorial Services

Since July 1, 2009, town employees have been cleaning the building. This line will continue to remain unfunded.

3310 Repairs and Maintenance

This account covers the service agreement on our Records Management System, the mandated radar calibrations, our generator warranty and the software maintenance of our Mobile Data Terminal program and other programs.

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.

5110 Electric Service

This account pays for the electricity on the APD headquarters building.

5120 Heating Service

This account pays for the heating on the APD headquarters building.

5130 Water & Sewer Bill

This account pays for the water and sewer fees, including the irrigation system, on the APD headquarters building. The irrigation system is unfunded at the moment.

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 officers, and air cards for 13 Mobile Data Terminals (MDT's).

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 of the copier in APD.
- 5500 Travel, Convention & Education**
This account pays for training to maintain our officer's individual certifications, and mandatory training.
- 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.
- 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.
- 6009 Vehicle and Power Equipment**
This account pays for the maintenance and repairs on our fleet.
- 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.
- 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	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% 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	\$ 7,729	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Fire Fund Distribution	32100-5701	\$ 16,585	\$ 20,607	\$ 19,314	\$ 20,606	\$ 20,606	6.7%
	Fuel	32100-6008	\$ 16,726	\$ 14,265	\$ 19,600	\$ 19,600	\$ 21,000	7.1%
	Total Other Commodities		\$ 38,311	\$ 42,601	\$ 43,914	\$ 45,206	\$ 46,606	6.1%
Capital Items								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Fire			\$ 38,311	\$ 42,601	\$ 43,914	\$ 45,206	\$ 46,606	6.1%

Ambulance Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services								
	Repairs & Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Contract Services		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Commodities								
	Contributions, Other Payment	32300-5600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Total Other Commodities		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Capital Items								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Ambulance & Rescue			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%

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".

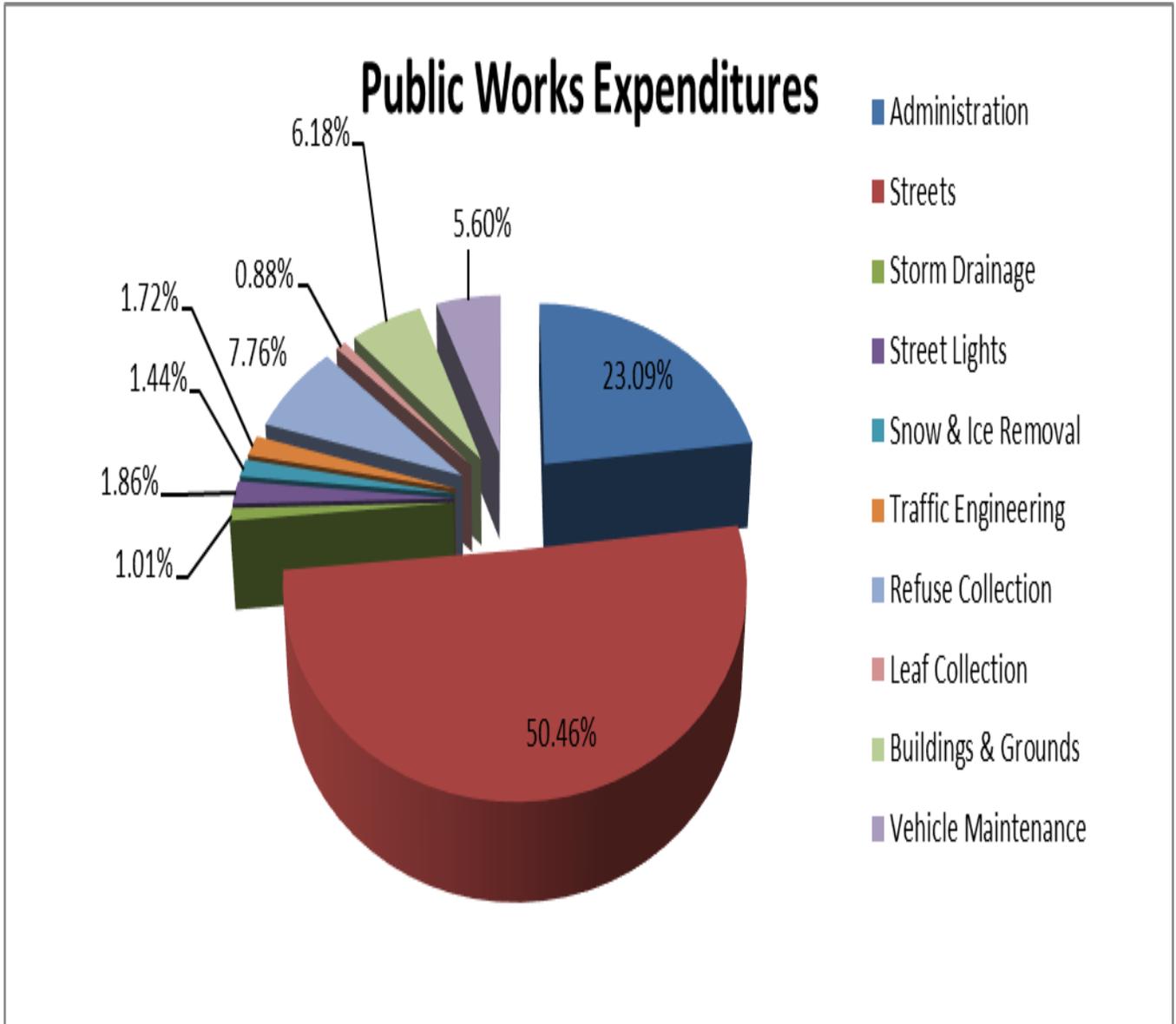
Ambulance and Rescue Services

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, Streets 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

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
	Administration	\$ 532,662	\$ 549,883	\$ 640,793	\$ 625,436	\$ 653,685	2.0%
	Streets	\$ 627,727	\$ 637,877	\$ 689,893	\$ 723,093	\$ 722,797	4.8%
	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	\$ 108,143	\$ 111,615	\$ 116,626	\$ 115,303	\$ 117,444	0.7%
	Vehicle Maintenance	\$ 121,805	\$ 123,378	\$ 130,694	\$ 129,231	\$ 131,811	0.9%
	Total Personnel	\$ 1,390,337	\$ 1,422,753	\$ 1,578,006	\$ 1,593,063	\$ 1,625,737	3.0%
Contract Services							
	Administration	\$ 16,646	\$ 14,667	\$ 22,500	\$ 18,430	\$ 17,930	-20.3%
	Streets	\$ 506,446	\$ 495,303	\$ 602,900	\$ 448,339	\$ 623,650	3.4%
	Storm Drainage	\$ 7,777	\$ 15,490	\$ 15,000	\$ 15,000	\$ 17,500	16.7%
	Street Lights	\$ 48,292	\$ 48,989	\$ 55,000	\$ 55,000	\$ 56,000	1.8%
	Snow & Ice Removal	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	Traffic Engineering	\$ 27,371	\$ 7,815	\$ 47,000	\$ 47,000	\$ 47,000	0.0%
	Refuse Collection	\$ 333,332	\$ 336,739	\$ 366,000	\$ 366,000	\$ 234,000	-36.1%
	Leaf Collection	\$ 13,203	\$ 13,001	\$ 14,000	\$ 14,000	\$ 15,000	7.1%
	Buildings & Grounds	\$ 31,807	\$ 27,613	\$ 39,200	\$ 45,796	\$ 42,900	9.4%
	Vehicle Maintenance	\$ 10,176	\$ 9,775	\$ 18,800	\$ 21,096	\$ 19,275	2.5%
	Total Contract Services	\$ 995,051	\$ 969,393	\$ 1,183,400	\$ 1,033,661	\$ 1,076,255	-9.1%
Other Commodities							
	Administration	\$ 14,052	\$ 15,460	\$ 24,650	\$ 18,900	\$ 17,700	-28.2%
	Streets	\$ 143,185	\$ 120,829	\$ 161,000	\$ 160,500	\$ 175,500	9.0%
	Storm Drainage	\$ 3,735	\$ 6,371	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Snow & Ice Removal	\$ 20,584	\$ 14,728	\$ 32,000	\$ 32,000	\$ 40,500	26.6%
	Traffic Engineering	\$ 3,466	\$ 5,011	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Refuse Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Leaf Collection	\$ 6,278	\$ 9,043	\$ 10,000	\$ 10,000	\$ 11,500	15.0%
	Buildings & Grounds	\$ 21,907	\$ 23,244	\$ 24,000	\$ 25,500	\$ 26,000	8.3%
	Vehicle Maintenance	\$ 7,402	\$ 11,077	\$ 8,000	\$ 7,500	\$ 10,800	35.0%
	Total Other Commodities	\$ 220,608	\$ 205,762	\$ 277,650	\$ 272,400	\$ 300,000	8.0%
Capital Items							
	Administration	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	100.0%
	Streets	\$ 54,731	\$ 29,147	\$ 1,500	\$ -	\$ -	-100.0%
	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	\$ 20,057	\$ 7,000	\$ -	\$ -	-100.0%
	Vehicle Maintenance	\$ -	\$ -	\$ 10,000	\$ 4,415	\$ 7,000	-30.0%
	Total Capital Items	\$ 70,731	\$ 49,204	\$ 18,500	\$ 11,415	\$ 14,000	-24.3%
Total Public Works Expenditures		\$ 2,676,727	\$ 2,647,111	\$ 3,057,556	\$ 2,910,539	\$ 3,015,992	-1.4%

Public Works Administration Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
Regular Wages	41100-1110	\$ 382,977	\$ 402,479	\$ 465,497	\$ 463,105	\$ 480,855	3.3%
Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	41100-2100	\$ 28,482	\$ 29,499	\$ 35,611	\$ 35,428	\$ 36,785	3.3%
VRS	41100-2210	\$ 56,738	\$ 52,993	\$ 61,725	\$ 61,408	\$ 63,281	2.5%
Deferred Comp	41100-2220	\$ 6,275	\$ 6,015	\$ 6,370	\$ 5,455	\$ 5,455	-14.4%
Medical/Hospital	41100-2300	\$ 52,744	\$ 49,889	\$ 60,684	\$ 49,644	\$ 53,766	-11.4%
Group Life Insurance	41100-2400	\$ 1,126	\$ 4,515	\$ 5,539	\$ 5,511	\$ 6,347	14.6%
Short Term Disability Ins.	41100-2500	\$ -	\$ -	\$ -	\$ -	\$ 209	0.0%
Long Term Disability Ins.	41100-2501	\$ -	\$ -	\$ -	\$ -	\$ 2,356	0.0%
Unemployment Insurance	41100-2600	\$ 523	\$ 388	\$ 367	\$ 336	\$ 291	-20.7%
Worker's Compensation	41100-2700	\$ 3,799	\$ 4,104	\$ 5,000	\$ 4,549	\$ 4,340	-13.2%
Total Personnel		\$ 532,662	\$ 549,883	\$ 640,793	\$ 625,436	\$ 653,685	2.0%
Contract Services							
Professional Service	41100-3150	\$ 2,716	\$ 1,300	\$ 8,000	\$ 3,000	\$ 3,000	-62.5%
Repairs & Maintenance	41100-3310	\$ 948	\$ -	\$ 500	\$ 630	\$ 630	26.0%
Advertising	41100-3600	\$ 173	\$ 1,697	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Postage	41100-5210	\$ 617	\$ 626	\$ 200	\$ 1,000	\$ 1,000	400.0%
Telecommunications	41100-5230	\$ 5,774	\$ 5,055	\$ 5,200	\$ 5,200	\$ 5,200	0.0%
Radio Repairs	41100-5240	\$ -	\$ -	\$ 500	\$ 500	\$ -	-100.0%
Lease of Equipment	41100-5410	\$ 6,419	\$ 5,990	\$ 6,600	\$ 6,600	\$ 6,600	0.0%
Total Contract Services		\$ 16,646	\$ 14,667	\$ 22,500	\$ 18,430	\$ 17,930	-20.3%
Other Commodities							
Travel, Convention, Education	41100-5500	\$ 917	\$ 774	\$ 1,500	\$ 1,200	\$ 1,200	-20.0%
Miscellaneous	41100-5800	\$ 60	\$ 18	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Dues & Membership	41100-5810	\$ 1,960	\$ 1,500	\$ 2,500	\$ 2,000	\$ 2,800	12.0%
Office Supplies	41100-6001	\$ 3,400	\$ 1,848	\$ 3,000	\$ 4,000	\$ 3,000	0.0%
Repair & Maintenance Supplies	41100-6007	\$ 2,796	\$ 4,656	\$ 10,150	\$ 4,000	\$ 2,200	-78.3%
Fuel	41100-6008	\$ 3,033	\$ 4,419	\$ 3,000	\$ 3,200	\$ 3,500	16.7%
Vehicle/Powered Equipment	41100-6009	\$ 1,886	\$ 2,244	\$ 3,000	\$ 3,000	\$ 3,500	16.7%
Total Other Commodities		\$ 14,052	\$ 15,460	\$ 24,650	\$ 18,900	\$ 17,700	-28.2%
Capital Items							
Capital Outlay		\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	0.0%
Total Public Works Administration		\$ 563,361	\$ 580,010	\$ 687,943	\$ 669,766	\$ 696,315	1.2%

Public Works Administration

1110 Regular Wages

The personnel services line item represents actual salaries for seven full time employees for FY15.

2100 FICA

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

2210 VRS

VRS is calculated on the basis of 13.16% 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 1.32%

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of 0.52% 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 and administration of the random drug testing program for equipment operators.

3310 Repairs & Maintenance

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

3600 Advertising

This line item includes advertising costs for vacant positions, public notices such as the leaf collection schedule, and 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 includes funding for general engineering supplies (\$1200), and two bicycles for Project Managers to utilize for field trips within a reasonable distance of the office (two @ \$500).
- 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**
This line item funds one used replacement vehicle for engineering staff (\$7,000).

Public Works Streets Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	41200-1110	\$ 418,464	\$ 433,853	\$ 481,018	\$ 508,996	\$ 495,974	3.1%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	41200-2100	\$ 31,517	\$ 31,769	\$ 36,798	\$ 38,938	\$ 37,942	3.1%
	VRS	41200-2210	\$ 56,062	\$ 52,562	\$ 56,641	\$ 56,930	\$ 56,500	-0.2%
	Deferred Comp	41200-2220	\$ 4,579	\$ 4,691	\$ 2,304	\$ 2,519	\$ 2,519	9.3%
	Medical/Hospital	41200-2300	\$ 85,378	\$ 82,470	\$ 75,792	\$ 82,452	\$ 89,292	17.8%
	Group Life Insurance	41200-2400	\$ 1,097	\$ 4,482	\$ 5,083	\$ 5,109	\$ 5,667	11.5%
	Short Term Disability Ins.	41200-2500	\$ -	\$ -	\$ -	\$ -	\$ 359	0.0%
	Long Term Disability Ins.	41200-2501	\$ -	\$ -	\$ -	\$ -	\$ 2,104	0.0%
	Unemployment Insurance	41200-2600	\$ 934	\$ 820	\$ 707	\$ 672	\$ 541	-23.5%
	Worker's Compensation	41200-2700	\$ 29,697	\$ 27,230	\$ 31,550	\$ 27,477	\$ 31,899	1.1%
	Total Personnel		\$ 627,727	\$ 637,877	\$ 689,893	\$ 723,093	\$ 722,797	4.8%
Contract Services								
	Contractual Repairs & Maintenance	41200-3150	\$ 491,911	\$ 480,828	\$ 575,000	\$ 425,000	\$ 600,000	4.3%
	Tree Trimming	41200-3321	\$ 2,325	\$ 4,921	\$ 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	\$ 1,079	\$ 405	\$ 400	\$ 415	\$ 450	12.5%
	Motor Vehicle Insurance	41200-5305	\$ 8,731	\$ 9,150	\$ 10,000	\$ 5,424	\$ 5,700	-43.0%
	Rental Equipment	41200-5431	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	Total Contract Services		\$ 506,446	\$ 495,303	\$ 602,900	\$ 448,339	\$ 623,650	3.4%
Other Commodities								
	Travel, Convention, Education	41200-5500	\$ 1,312	\$ 150	\$ 1,000	\$ 500	\$ 1,000	0.0%
	Repair & Maintenance Supplies	41200-6007	\$ 40,932	\$ 45,913	\$ 70,000	\$ 70,000	\$ 77,500	10.7%
	Fuel	41200-6008	\$ 48,708	\$ 33,056	\$ 50,000	\$ 50,000	\$ 52,000	4.0%
	Vehicle/Powered Equipment	41200-6009	\$ 52,234	\$ 41,709	\$ 40,000	\$ 40,000	\$ 45,000	12.5%
	Total Other Commodities		\$ 143,185	\$ 120,829	\$ 161,000	\$ 160,500	\$ 175,500	9.0%
Capital Items								
	Capital Outlay	41200-8000	\$ 143	\$ 29,147	\$ 1,500	\$ -	\$ -	-100.0%
	Capital Outlay - SRTS		\$ 52,971	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay - Trolley Line Trail		\$ 1,617	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ 54,731	\$ 29,147	\$ 1,500	\$ -	\$ -	-100.0%
Total Public Works Streets			\$ 1,332,088	\$ 1,283,157	\$ 1,455,293	\$ 1,331,932	\$ 1,521,947	4.6%

Streets Maintenance

1110 Regular Wages

The personnel services line item represents actual salaries thirteen full time positions, one of which is shared with Buildings and Grounds for 6 months per year. It also includes funding for one part time position and on-call personnel. Three full time positions are again frozen and unfunded for FY15.

2100 FICA

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

2210 VRS

VRS is calculated on the basis of 13.16% 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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of 0.52% 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.

5230 Telecommunications

This line item includes the cost for cellular service within the department.

5305 Motor Vehicle Insurance

This account pays for our motor vehicle insurance, which is administered through the Virginia Municipal League Insurance Pool.

5431 Rental Equipment

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

5500 Travel, Convention & Education

This item includes funds for safety training and training on specific pieces of equipment.

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 (\$150 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

No funding proposed for Capital Outlay for this fiscal year.

Storm Drainage Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
	Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
	Professional Services 41310-3150	\$ -	\$ -	\$ -			0.0%
	Repairs & Maintenance 41310-3310	\$ 7,777	\$ 15,490	\$ 15,000	\$ 15,000	\$ 17,500	16.7%
	Total Contract Services	\$ 7,777	\$ 15,490	\$ 15,000	\$ 15,000	\$ 17,500	16.7%
Other Commodities							
	Permits and Fees 41310-5810	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	Repair & Maintenance Supplies 41310-6007	\$ 3,735	\$ 3,371	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Total Other Commodities	\$ 3,735	\$ 6,371	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
Capital Items							
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works Storm Drainage		\$ 11,512	\$ 21,861	\$ 28,000	\$ 28,000	\$ 30,500	8.9%

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 Dues and Memberships (preferred title: 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.

Street Light Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
Repairs & Maintenance	41320-3310	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
Electric Service	41320-5110	\$ 48,292	\$ 48,989	\$ 49,000	\$ 49,000	\$ 50,000	2.0%
Total Contract Services		\$ 48,292	\$ 48,989	\$ 55,000	\$ 55,000	\$ 56,000	1.8%
Other Commodities							
Repair & Maintenance Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Commodities		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Items							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works Street Lights		\$ 48,292	\$ 48,989	\$ 55,000	\$ 55,000	\$ 56,000	1.8%

3310 Repairs & Maintenance

This line item covers the cost for installation of new streetlights in Town. This item also includes funds to maintain the Town- owned street lights on Railroad Avenue.

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.

Snow Removal Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% 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	\$ 3,000	0.0%
	Total Contract Services	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Other Commodities							
	Repair & Maintenance Supplies 41330-6007	\$ 20,584	\$ 14,728	\$ 32,000	\$ 32,000	\$ 40,500	26.6%
	Total Other Commodities	\$ 20,584	\$ 14,728	\$ 32,000	\$ 32,000	\$ 40,500	26.6%
Capital Items							
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works Snow & Ice Removal		\$ 20,584	\$ 14,728	\$ 35,000	\$ 35,000	\$ 43,500	24.3%

3150 Rental Equipment

Funding to rent a motor grader in the event of deep snow or ice if needed. Town owned grader (1977 John Deere model 770) sold in FY13.

6007 Repair and Maintenance Supplies

This item includes funds for salt, sand and minor repairs to blades and spreaders. Also included is the purchase of a new snow plow assembly for the 4wd pickup purchased in FY14.

8000 Capital Outlay

No expenditures are planned in this category.

Traffic Engineering Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
		\$ -	\$ -	\$ -			0.0%
	41400-3310	\$ 27,371	\$ 7,815	\$ 47,000	\$ 47,000	\$ 47,000	0.0%
		\$ 27,371	\$ 7,815	\$ 47,000	\$ 47,000	\$ 47,000	0.0%
Other Commodities							
	41400-6007	\$ 3,466	\$ 5,011	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
		\$ 3,466	\$ 5,011	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Capital Items							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works Traffic Engineering		\$ 30,838	\$ 12,826	\$ 52,000	\$ 52,000	\$ 52,000	0.0%

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 additional system detection to improve traffic based signal coordination and responsiveness, as well as system repairs of various minor issues.

6007 Materials and Supplies

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

8000 Capital Outlay

No funding included.

Refuse Collection Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
	Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
	Refuse Collection	42000-3180 \$ 284,433	\$ 283,508	\$ 305,000	\$ 305,000	\$ 170,000	-44.3%
	Recycling	42000-3181 \$ 48,899	\$ 53,231	\$ 61,000	\$ 61,000	\$ 64,000	4.9%
	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Contract Services	\$ 333,332	\$ 336,739	\$ 366,000	\$ 366,000	\$ 234,000	-36.1%
Other Commodities							
	Repair & Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Other Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Items							
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works Refuse Collection		\$ 333,332	\$ 336,739	\$ 366,000	\$ 366,000	\$ 234,000	-36.1%

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. Note the service will be provided by a new vendor, County Waste, beginning July 1, 2014 with an estimated savings of \$130,000.

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.

Leaf Collection Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Temporary Help Service Fees		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
Repairs & Maintenance	42600-3310	\$ 13,203	\$ 13,001	\$ 14,000	\$ 14,000	\$ 15,000	7.1%
Motor Vehicle Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Contract Services		\$ 13,203	\$ 13,001	\$ 14,000	\$ 14,000	\$ 15,000	7.1%
Other Commodities							
Repair & Maintenance Supplies	42600-6007	\$ 6,278	\$ 9,043	\$ 10,000	\$ 10,000	\$ 11,500	15.0%
Vehicle/Powered Equipment	42600-6009	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Other Commodities		\$ 6,278	\$ 9,043	\$ 10,000	\$ 10,000	\$ 11,500	15.0%
Capital Items							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works Leaf Collection		\$ 19,481	\$ 22,043	\$ 24,000	\$ 24,000	\$ 26,500	10.4%

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, typically once per year.

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

Funding is removed for one new leaf machine at \$30,000.

Buildings & Grounds Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
Regular Wages	43100-1100	\$ 72,948	\$ 76,649	\$ 80,835	\$ 79,383	\$ 79,383	-1.8%
Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	43100-2100	\$ 5,404	\$ 5,479	\$ 6,184	\$ 6,073	\$ 6,073	-1.8%
VRS	43100-2210	\$ 9,583	\$ 9,006	\$ 9,601	\$ 9,606	\$ 9,533	-0.7%
Deferred Comp	43100-2220	\$ 1,533	\$ 1,499	\$ 778	\$ 854	\$ 854	9.8%
Medical/Hospital	43100-2300	\$ 16,406	\$ 16,748	\$ 16,932	\$ 16,932	\$ 18,330	8.3%
Group Life Insurance	43100-2400	\$ 188	\$ 768	\$ 862	\$ 862	\$ 956	10.9%
Short Term Disability Ins.	43100-2500	\$ -	\$ -	\$ -	\$ -	\$ 60	100.0%
Long Term Disability Ins.	43100-2501	\$ -	\$ -	\$ -	\$ -	\$ 355	100.0%
Unemployment Insurance	43100-2600	\$ 177	\$ 141	\$ 109	\$ 144	\$ 125	14.7%
Worker's Compensation	43100-2700	\$ 1,905	\$ 1,325	\$ 1,325	\$ 1,449	\$ 1,775	34.0%
Total Personnel		\$ 108,143	\$ 111,615	\$ 116,626	\$ 115,303	\$ 117,444	0.7%
Contract Services							
Professional Services	43100-3150	\$ 316	\$ -	\$ -	\$ -	\$ -	0.0%
Repairs & Maintenance	43100-3310	\$ 7,531	\$ 5,452	\$ 12,000	\$ 18,000	\$ 15,000	25.0%
Electric Service	43100-5110	\$ 16,494	\$ 17,928	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
Heating Service	43100-5120	\$ 4,989	\$ 2,104	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Water & Sewer Bills	43100-5130	\$ 1,569	\$ 1,219	\$ 3,200	\$ 3,200	\$ 3,200	0.0%
Motor Vehicle Insurance	43100-5305	\$ 908	\$ 910	\$ 1,000	\$ 1,596	\$ 1,700	70.0%
Total Contract Services		\$ 31,807	\$ 27,613	\$ 39,200	\$ 45,796	\$ 42,900	9.4%
Other Commodities							
Repair & Maintenance Supplies	43100-6007	\$ 13,136	\$ 10,088	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
Fuel	43100-6008	\$ 6,610	\$ 9,939	\$ 6,500	\$ 7,500	\$ 8,000	23.1%
Vehicle/Powered Equipment	43100-6009	\$ 2,161	\$ 3,217	\$ 2,500	\$ 3,000	\$ 3,000	20.0%
Total Other Commodities		\$ 21,907	\$ 23,244	\$ 24,000	\$ 25,500	\$ 26,000	8.3%
Capital Items							
Vehicle & Equipment Purchase	43100-8000	\$ 16,000	\$ 20,057	\$ 7,000	\$ -	\$ -	-100.0%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ 16,000	\$ 20,057	\$ 7,000	\$ -	\$ -	-100.0%
Total Public Works Buildings & Grounds		\$ 177,857	\$ 182,528	\$ 186,826	\$ 186,599	\$ 186,344	-0.3%

Buildings & Grounds

1110 Regular Wages

The personnel services line item represents actual salaries for FY 15, which includes two full time employees 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 13.16% 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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of 0.52% 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 for Town Hall and the Public Works building (old fire station).

5110 Electric Service

Electrical service for Town Hall and the Public Works building.

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

No funding requested.

Vehicle Maintenance Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	64500-1110	\$ 82,088	\$ 86,327	\$ 91,270	\$ 89,306	\$ 89,306	-2.2%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	64500-2100	\$ 5,899	\$ 6,034	\$ 6,982	\$ 6,832	\$ 6,832	-2.1%
	VRS	64500-2210	\$ 12,088	\$ 11,297	\$ 11,837	\$ 11,842	\$ 11,753	-0.7%
	Deferred Comp	64500-2220	\$ 773	\$ 777	\$ 600	\$ 792	\$ 792	32.0%
	Medical/Hospital	64500-2300	\$ 18,673	\$ 16,281	\$ 17,334	\$ 17,514	\$ 18,966	9.4%
	Group Life Insurance	64500-2400	\$ 237	\$ 963	\$ 1,062	\$ 1,063	\$ 1,179	11.0%
	Short Term Disability Ins.	64500-2500	\$ -	\$ -	\$ -	\$ -	\$ 60	100.0%
	Long Term Disability Ins.	64500-2501	\$ -	\$ -	\$ -	\$ -	\$ 438	100.0%
	Unemployment Insurance	64500-2600	\$ 159	\$ 125	\$ 109	\$ 96	\$ 83	-23.9%
	Worker's Compensation	64500-2700	\$ 1,890	\$ 1,573	\$ 1,500	\$ 1,786	\$ 2,402	60.1%
	Total Personnel		\$ 121,805	\$ 123,378	\$ 130,694	\$ 129,231	\$ 131,811	0.9%
Contract Services								
	Repairs & Maintenance	64500-3310	\$ 1,004	\$ 889	\$ 5,000	\$ 5,000	\$ 3,000	-40.0%
	Heating Service	64500-5120	\$ 4,061	\$ 4,158	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
	Water & Sewer Bills	64500-5130	\$ 2,885	\$ 3,085	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Telecommunications	64500-5230	\$ 1,651	\$ 1,129	\$ 1,200	\$ 1,225	\$ 1,250	4.2%
	Motor Vehicle Insurance	64500-5305	\$ 575	\$ 514	\$ 600	\$ 2,871	\$ 3,025	404.2%
	Total Contract Services		\$ 10,176	\$ 9,775	\$ 18,800	\$ 21,096	\$ 19,275	2.5%
Other Commodities								
	Repair & Maintenance Supplies	64500-6007	\$ 5,208	\$ 8,888	\$ 5,000	\$ 5,000	\$ 8,000	60.0%
	Fuel	64500-6008	\$ 1,527	\$ 1,182	\$ 1,500	\$ 1,500	\$ 1,600	6.7%
	Vehicle/Powered Equipment	64500-6009	\$ 667	\$ 1,008	\$ 1,500	\$ 1,000	\$ 1,200	-20.0%
	Total Other Commodities		\$ 7,402	\$ 11,077	\$ 8,000	\$ 7,500	\$ 10,800	35.0%
Capital Items								
	Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay		\$ -	\$ -	\$ 10,000	\$ 4,415	\$ 7,000	-30.0%
	Total Capital Items		\$ -	\$ -	\$ 10,000	\$ 4,415	\$ 7,000	-30.0%
Total Public Works Vehicle Maintenance			\$ 139,383	\$ 144,230	\$ 167,494	\$ 162,242	\$ 168,886	0.8%

Vehicle Maintenance

1110 Regular Wages

The personnel services line item represents actual salaries for FY 15 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 13.16% 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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of 0.52% 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.

5230 Telecommunications

This line item includes the cost for phone service to the Town shop.

5305 Motor Vehicle Insurance

This account pays for our motor vehicle insurance, which is administered through the Virginia Municipal League Insurance Pool.

6007 Repair & Maintenance Supplies

This item includes general supplies for the shop, miscellaneous tools and safety equipment. Also included is funding for Fleet management Software (\$3,000).

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 card system that authorizes fuel usage per employee. The proposed system will be a cardless system. (\$7,000)

Parks & Recreation Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
Regular Wages	71100-1110	\$ 88,557	\$ 75,928	\$ 78,000	\$ 60,000	\$ 75,000	-3.8%
Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA	71100-2100	\$ 7,060	\$ 5,672	\$ 5,967	\$ 4,590	\$ 5,738	-3.8%
VRS	071100-2210		\$ (26)	\$ -	\$ -	\$ -	0.0%
Unemployment Insurance	71100-2600	\$ 700	\$ 551	\$ 700	\$ 324	\$ 359	-48.7%
Worker's Compensation	71100-2700	\$ 1,569	\$ 1,473	\$ 1,794	\$ 1,416	\$ 1,688	-5.9%
Total Personnel		\$ 97,886	\$ 83,599	\$ 86,461	\$ 66,330	\$ 82,785	-4.3%
Contract Services							
Professional Services	71100-3150	\$ -	\$ -	\$ 15,000	\$ 6,668	\$ 3,334	-77.8%
Repairs & Maintenance - Parks	71100-3160	\$ -	\$ 106	\$ 6,500	\$ 4,000	\$ 5,000	-23.1%
Repairs & Maintenance - Pool	71100-3161	\$ -	\$ 7,630	\$ 12,000	\$ 12,000	\$ 15,000	25.0%
Tree Replacement	71100-3322	\$ -	\$ 2,200	\$ 2,500	\$ 2,000	\$ 2,500	0.0%
Electric Service - Pool	71100-5110	\$ -	\$ 4,950	\$ 5,300	\$ 3,500	\$ 5,300	0.0%
Water & Sewer Bills	71100-5130	\$ 2,914	\$ 337	\$ 800	\$ 200	\$ 300	-62.5%
Water & Sewer Bills - Pool	71100-5131	\$ 4,048	\$ 7,894	\$ 7,000	\$ 9,000	\$ 14,000	100.0%
Total Contract Services		\$ 6,962	\$ 23,116	\$ 49,100	\$ 37,368	\$ 45,434	-7.5%
Other Commodities							
Miscellaneous	71100-5800	\$ 2,577	\$ 1,422	\$ 3,000	\$ 1,800	\$ 3,000	0.0%
Community Garden	71100-6003	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	-100.0%
Repairs & Maintenance Supplies - Parks	71100-6007	\$ 13,911	\$ 11,847	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
Repairs & Maintenance Supplies - Pool	71100-6008	\$ 10,228	\$ 6,912	\$ -	\$ -	\$ -	0.0%
Pool Supplies	71100-6022	\$ -	\$ 3,305	\$ 32,500	\$ 7,000	\$ 15,000	-53.8%
Total Other Commodities		\$ 26,716	\$ 23,486	\$ 48,000	\$ 21,300	\$ 25,500	-46.9%
Capital Items							
Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Parks & Recreation		\$ 131,565	\$ 130,201	\$ 183,561	\$ 124,998	\$ 153,719	-16.3%

Parks & Recreation

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 Staff.

2100 FICA

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

2600 Unemployment Insurance

Calculated on the basis of .52% of the first \$8,000 earnings of each employee of the Town.

2700 Worker's Compensation

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

3150 Professional Services

This line item is for program costs.

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 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

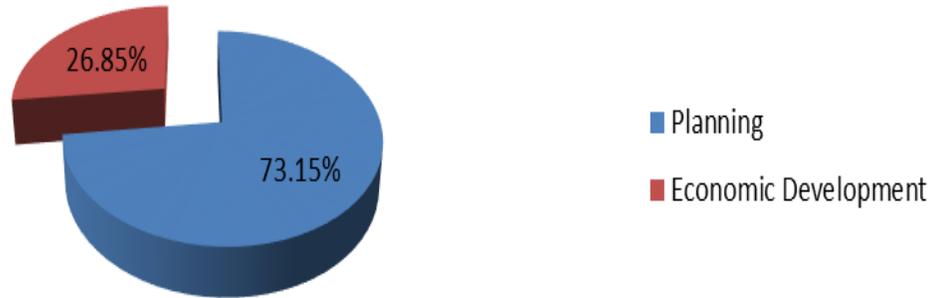
This line item was used to code pool supplies in the past, but these expenditures were moved to 6022.

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

		FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel							
	Planning	\$ 291,754	\$ 291,231	\$ 300,991	\$ 297,365	\$ 302,424	0.5%
	Economic Development	\$ 70,171	\$ 67,107	\$ 76,619	\$ 45,751	\$ 72,739	-5.1%
	Total Personnel	\$ 361,925	\$ 358,338	\$ 377,610	\$ 343,116	\$ 375,163	-0.6%
Contract Services							
	Planning	\$ 28,515	\$ 33,163	\$ 45,250	\$ 44,600	\$ 43,500	-3.9%
	Economic Development	\$ 6,344	\$ 11,363	\$ 20,550	\$ 29,250	\$ 31,230	52.0%
	Total Contract Services	\$ 34,859	\$ 44,526	\$ 65,800	\$ 73,850	\$ 74,730	13.6%
Other Commodities							
	Planning	\$ 16,246	\$ 35,225	\$ 34,450	\$ 35,100	\$ 35,600	3.3%
	Economic Development	\$ 33,548	\$ 57,924	\$ 60,600	\$ 58,950	\$ 36,100	-40.4%
	Total Other Commodities	\$ 49,794	\$ 93,150	\$ 95,050	\$ 94,050	\$ 71,700	-24.6%
Capital Items							
	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Community Development Exp		\$ 446,578	\$ 496,013	\$ 538,460	\$ 511,016	\$ 521,593	-3.1%

Planning Expenditure Detail

		Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	81100-1110	\$ 208,392	\$ 210,917	\$ 216,868	\$ 216,584	\$ 217,423	0.3%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	81100-2100	\$ 15,240	\$ 15,136	\$ 16,590	\$ 16,569	\$ 16,633	0.3%
	VRS	81100-2210	\$ 29,159	\$ 26,811	\$ 28,593	\$ 28,189	\$ 28,350	-0.8%
	Deferred Comp	81100-2220	\$ 2,880	\$ 3,143	\$ 3,151	\$ 3,058	\$ 3,058	-3.0%
	Medical/Hospital	81100-2300	\$ 34,183	\$ 31,759	\$ 31,956	\$ 29,394	\$ 31,830	-0.4%
	Group Life Insurance	81100-2400	\$ 571	\$ 2,261	\$ 2,498	\$ 2,530	\$ 2,844	13.9%
	Short Term Disability Ins.	81100-2500	\$ -	\$ -	\$ -	\$ -	\$ 120	100.0%
	Long Term Disability Ins.	81100-2501	\$ -	\$ -	\$ -	\$ -	\$ 1,056	100.0%
	Unemployment Insurance	81100-2600	\$ 382	\$ 325	\$ 218	\$ 202	\$ 186	-14.7%
	Worker's Compensation	81100-2700	\$ 946	\$ 879	\$ 1,117	\$ 839	\$ 924	-17.3%
	Total Personnel		\$ 291,754	\$ 291,231	\$ 300,991	\$ 297,365	\$ 302,424	0.5%
Contract Services								
	Professional Services	81100-3150	\$ 16,498	\$ 16,019	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
	Housing Rehab & Demo	81100-3160	\$ -	\$ 7,625	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	Repairs & Maintenance	81100-3310	\$ 1,310	\$ 1,410	\$ 4,250	\$ 4,000	\$ 3,000	-29.4%
	Printing & Binding	81100-3500	\$ 500	\$ 1,975	\$ 500	\$ 500	\$ 500	0.0%
	Advertising	81100-3600	\$ 6,451	\$ 2,612	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Postage	81100-5210	\$ 659	\$ 606	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Telecommunications	81100-5230	\$ 3,098	\$ 2,916	\$ 3,500	\$ 3,100	\$ 3,000	-14.3%
	Total Contract Services		\$ 28,515	\$ 33,163	\$ 45,250	\$ 44,600	\$ 43,500	-3.9%
Other Commodities								
	Travel, Convention & Education	81100-5500	\$ 8,174	\$ 4,551	\$ 5,000	\$ 5,000	\$ 5,500	10.0%
	Contributions, Other Payment	81100-5600	\$ 2,500	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	0.0%
	Dues & Membership	81100-5810	\$ 1,193	\$ 1,789	\$ 1,200	\$ 1,600	\$ 1,600	33.3%
	Office Supplies	81100-6001	\$ 2,248	\$ 2,180	\$ 2,750	\$ 2,750	\$ 2,750	0.0%
	Fuel	81100-6008	\$ 2,070	\$ 2,471	\$ 1,750	\$ 1,750	\$ 1,750	0.0%
	Vehicle Maintenance	81100-6009	\$ 62	\$ 1,233	\$ 750	\$ 1,000	\$ 1,000	33.3%
	Total Other Commodities		\$ 16,246	\$ 35,225	\$ 34,450	\$ 35,100	\$ 35,600	3.3%
Capital Items								
	Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay	81100-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Planning			\$ 336,515	\$ 359,619	\$ 380,691	\$ 377,065	\$ 381,524	0.2%

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 13.16% of the full time salaries in the regular wages line item.

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 1.32%

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of 0.52% 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 \$0.11 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, Development Guidelines Handbook and maps.

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 eligible 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 the 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 and online 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 (3), 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	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Personnel								
	Regular Wages	81700-1100	\$ 50,254	\$ 47,554	\$ 54,675	\$ 32,000	\$ 53,100	-2.9%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	81700-2100	\$ 3,928	\$ 3,500	\$ 4,183	\$ 2,448	\$ 4,062	-2.9%
	VRS	81700-2210	\$ 7,422	\$ 6,356	\$ 7,250	\$ 4,243	\$ 6,988	-3.6%
	Deferred Comp	81700-2220	\$ 1,181	\$ 993	\$ 1,053	\$ 500	\$ 1,062	0.9%
	Medical/Hospital	81700-2300	\$ 6,418	\$ 8,045	\$ 8,682	\$ 5,940	\$ 6,432	-25.9%
	Group Life Insurance	81700-2400	\$ 145	\$ 539	\$ 651	\$ 381	\$ 701	7.7%
	Short Term Disability Ins.	81700-2500	\$ -	\$ -	\$ -	\$ 7	\$ 30	100.0%
	Long Term Disability Ins.	81700-2501	\$ -	\$ -	\$ -	\$ 74	\$ 260	100.0%
	Unemployment Insurance	81700-2600	\$ 83	\$ 64	\$ 54	\$ 101	\$ 46	-14.8%
	Worker's Compensation	81700-2700	\$ 740	\$ 56	\$ 71	\$ 57	\$ 58	-18.3%
	Total Personnel		\$ 70,171	\$ 67,107	\$ 76,619	\$ 45,751	\$ 72,739	-5.1%
Contract Services								
	Professional Services	81700-3150	\$ -	\$ 3,599	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Printing & Binding	81700-3500	\$ -	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Advertising	81700-3600	\$ 5,108	\$ 6,277	\$ 8,000	\$ 15,000	\$ 15,000	87.5%
	Electric Service	81700-5110	\$ -	\$ -	\$ -	\$ 700	\$ 1,000	100.0%
	Heating Service	81700-5120	\$ -	\$ -	\$ -	\$ 1,500	\$ 3,000	100.0%
	Postage	81700-5210	\$ 3	\$ 56	\$ 200	\$ 150	\$ 150	-25.0%
	Telecommunications	81700-5230	\$ 1,233	\$ 1,081	\$ 1,350	\$ 900	\$ 1,080	-20.0%
	Total Contract Services		\$ 6,344	\$ 11,363	\$ 20,550	\$ 29,250	\$ 31,230	52.0%
Other Commodities								
	Travel, Convention & Education	81700-5500	\$ 5,097	\$ 3,488	\$ 3,000	\$ 2,000	\$ 3,500	16.7%
	Contributions, Other Payment	81700-5600	\$ 20,000	\$ 45,185	\$ 45,000	\$ 45,000	\$ 20,000	-55.6%
	Façade/Landscaping Grants	81700-5714	\$ 5,346	\$ 7,400	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Dues & Membership	81700-5810	\$ 1,568	\$ 1,435	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
	Office Supplies	81700-6001	\$ 1,192	\$ 417	\$ 500	\$ 500	\$ 500	0.0%
	Fuel	81700-6008	\$ 85	\$ -	\$ 300	\$ 150	\$ 300	0.0%
	Vehicle & Powered Equipment	81700-6009	\$ 228	\$ -	\$ 500	\$ -	\$ 500	0.0%
	Total Other Commodities		\$ 33,548	\$ 57,924	\$ 60,600	\$ 58,950	\$ 36,100	-40.4%
Capital Items								
	Vehicle & Equipment Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Economic Development			\$ 110,064	\$ 136,394	\$ 157,769	\$ 133,951	\$ 140,069	-11.2%

Economic Development

1110 Regular Wages

The personnel services line item represents actual salaries for FY15.

2100 FICA

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

2210 VRS

VRS is calculated on the basis of 13.16% of the full time salaries in the regular wages line item.

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 1.32%.

2500 Short Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide short term disability insurance to all full time employees. The cost is \$2.49/month per employee.

2501 Long Term Disability Insurance

To comply with the Virginia Local Disability Plan adopted by the General Assembly in 2013 the Town will provide long term disability insurance to all full time employees. The cost is .49% of covered payroll for regular employees and .68% of covered payroll for sworn officers.

2600 Unemployment Insurance

Calculated on the basis of 0.52% 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 \$0.11 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. *An additional \$7,000 being requested to cover cost of advertising during major public construction projects.*
- 5110 Electric Service**
Electrical service for the Ashland Theatre.
- 5120 Heating Service**
Heating service for the Ashland Theatre.
- 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.)
- 5600 Contributions, Other Payments**
This line item covers the Town's contribution to the Dominion Resources Technology Incubator
- 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.
- 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.

Non-Departmental Expenditure Detail

	Acct. Code	FY11-12 Actual	FY12-13 Actual	Amended Budget FY13-14	Mid Year Estimate FY13-14	Adopted Budget FY14-15	% Change Budget
Non-Department	90000						
Contingency							
OPEB Trust Payment	90000-9200	\$ 126,400	\$ 112,800	\$ 119,000	\$ 119,000	\$ 125,500	5.5%
Retiree Health Premiums	90000-9210	\$ 33,669	\$ 28,692	\$ 32,256	\$ 33,216	\$ 35,496	10.0%
Debt Service Interest (1993)	90000-9060	\$ 1,692	\$ 571	\$ -	\$ -	\$ -	0.0%
Debt Service Principal (1993)	90000-9070	\$ 38,984	\$ 39,955	\$ -	\$ -	\$ -	0.0%
Debt Service Interest (Hanover)	90000-9098	\$ 6,984	\$ 2,360	\$ -	\$ -	\$ -	0.0%
Debt Service Principal (Hanover)	90000-9099	\$ 161,017	\$ 165,029	\$ -	\$ -	\$ -	0.0%
Transfer to Capital Projects	90000-9900	\$ 966,998	\$ 705,000	\$ 887,500	\$ 887,500	\$ 905,408	2.0%
Total Non-Departmental Payments		\$ 1,335,742	\$ 1,054,407	\$ 1,038,756	\$ 1,039,716	\$ 1,066,404	2.7%

9200 OPEB Trust Payment

Annual payment to the VML/VACO Finance Trust for Other Post Employment Benefits due to GASB 45. This number is actuarially determined.

9210 Retiree Health Premiums

This line item covers the cost of retiree health premiums.

9060 Debt Service Interest (1993)

Interest for the debt issued for the pool in 1993. Last payment was August of 2012.

9070 Debt Service Principal (1993)

Principal for the debt issued for the pool in 1993. Last payment was August of 2012.

9098 Debt Service Interest (Hanover)

Interest for Water & Sewer Debt Service transferred to Hanover County via the Voluntary Settlement Agreement. Last payment was August of 2012.

9099 Debt Service Principal (Hanover)

Principal for Water & Sewer Debt Service transferred to Hanover County via the Voluntary Settlement Agreement. Last payment was 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

		Actual	Amended	Total	Estimated	Estimated	Adopted	Total
Account Name	CIP ID	Balance 6/30/2013	Budget FY2014	Resources FY 2014 Amended	Expenditures FY 2014	Balance 6/30/2014	Budget FY2015	Resources FY 2015
APPROPRIATIONS - Local								
PUBLIC WORKS - STREETS								
Residential Improvemnt Program	TR 2	224,833.00	249,833.00	249,833.00	249,634.00	199.00	25,000.00	25,199.00
Sidewalks, curb and gutter	TR 1	359,300.00	384,300.00	384,300.00	230,000.00	154,300.00	25,000.00	179,300.00
Safe Routes to School		436,675.00	436,675.00	436,675.00	40,675.00	396,000.00	0.00	396,000.00
Intersection Improvements - Rt. 1/Ashcake Rd.	TR 6	24,592.00	24,592.00	24,592.00	0.00	24,592.00	-24,592.00	0.00
Intersection Improvements - Rt. 1/Route 54	TR 5	450,000.00	450,000.00	450,000.00	0.00	450,000.00	0.00	450,000.00
Intersection Impr. - Vitamin Shoppe Way/Rt. 1 Local share (included above):	8131		325,000.00	325,000.00	0.00	325,000.00	375,000.00 25,000.00	700,000.00 25,000.00
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	80,000.00	80,000.00	0.00	80,000.00	-80,000.00	0.00
STORMWATER MANAGEMENT PROGRAM								
Drainage Improvements	SW 1	45,101.00	70,101.00	70,101.00	46,020.00	24,081.00	25,000.00	49,081.00
Stormwater Management Program (TMDL)	8111	5,342.00	75,342.00	75,342.00	25,342.00	50,000.00	25,000.00	75,000.00
VSMP II	8112		70,000.00	70,000.00	42,000.00	28,000.00	0.00	28,000.00
APD Parking Lot/Mechumps Ck. UT Rehab Local share (included above):	8113						315,000.00 0.00	315,000.00 0.00
PUBLIC FACILITIES								
Town Hall Renovations	PF 2	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		51,712.00	101,712.00	101,712.00	0.00	101,712.00	0.00	101,712.00
Public Works Facilities	PF 1	100,000.00	150,000.00	150,000.00	65,000.00	85,000.00	0.00	85,000.00
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	3,042.00	3,042.00	3,042.00	3,042.00	0.00	0.00	0.00
Ashland Theatre		0.00	100,000.00	100,000.00	11,000.00	89,000.00	200,000.00	289,000.00

Capital Projects Fund

VEHICLE MAINTENANCE								
Public Works Vehicle Replacement Fund		177,263.00	302,263.00	302,263.00	120,000.00	182,263.00	125,000.00	307,263.00
APD Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Vehicle Replacement Fund		641.00	100,641.00	100,641.00	83,000.00	17,641.00	80,000.00	97,641.00
PARKS & RECREATION								
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		6,591.00	16,591.00	16,591.00	0.00	16,591.00	0.00	16,591.00
DeJarnette Park Maintenance		5,000.00	10,000.00	10,000.00	0.00	10,000.00	-5,000.00	5,000.00
Trails	PR 6	5,000.00	15,000.00	15,000.00	0.00	15,000.00	-5,000.00	10,000.00
Carter Park Maintenance		8,207.00	20,707.00	20,707.00	0.00	20,707.00	-5,000.00	15,707.00
Carter Park Pool Renovation/Expansion Project	PR 2	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	200,000.00
S. Taylor Street Park Maintenance		5,000.00	15,000.00	15,000.00	0.00	15,000.00	-5,000.00	10,000.00
Skateboard Park Maintenance		20,000.00	25,000.00	25,000.00	0.00	25,000.00	-5,000.00	20,000.00
Trail on N. Center St.	PR 6	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Entertainment Facility	PR 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT								
Relocation of overhead utilities	ED 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Downtown Parking	ED 4	20,000.00	20,000.00	20,000.00	0.00	20,000.00	-20,000.00	0.00
Downtown Sidewalks	ED 5	174,586.00	374,586.00	374,586.00	374,500.00	86.00	400,000.00	400,086.00
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	157,760.00	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	0.00	25,000.00	25,000.00
NON DEPARTMENTAL								
Interest			0.00	0.00				
Specific Contingency								
Total Contingency		126,037.00	128,790.00	128,790.00	649.76	128,140.24	0.00	128,140.24
TOTAL APPROPRIATIONS - Local			790,300.00	3,436,935.00	1,273,862.76	2,516,072.24	905,408.00	4,086,480.24
Less Revenue Directly into CPF								
TRANSFER FROM GENERAL FUND			887,500.00	887,500.00			905,408.00	905,408.00

Personnel Summary and Recommendations

A. STAFFING LEVELS

I am proposing one change to staffing levels in FY15. There are funds in the Police budget to hire one additional Police Officer.

B. PAY AND CLASSIFICATION PLAN ADJUSTMENTS AND PERSONNEL POLICIES

1.) Cost of Living Adjustments

The proposed budget contains no additional funding for a cost of living increase. This is an across the board decision affecting all Town employees.

2) Performance Adjustments

The proposed budget contains no additional funding for merit increases.

3) Police Compression Reduction

In an effort to reduce salary compression for senior officers in the police department I recommend raises for senior police staff totaling \$21,500.

4) Health Insurance

The proposed budget contains funding for continued coverage of two existing plans. There is a 8.3% increase in the Town's Health Insurance premiums for FY14.

5) VLDP Short and Long Term Disability Insurance

The proposed budget funds short term and long term disability insurance for all Town employees effective July 1, 2014.

Pay Plan

Effective for 2014-2015 Budget

	FY15 MINIMUM	FY15 MID	FY15 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, 2014

POSITION TITLE	2014 Grade	2015 Grade	Authorized No. Emp.
ADMINISTRATION			
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	0
Management Analyst	24	24	1
Assistant to the Town Manager*	22	22	1
Deputy Town Manager/Finance Director*	35	35	1
Economic Development Coordinator*	28	28	1
PLANNING & COMMUNITY DEVELOPMENT			
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
POLICE			
Police Officer Trainee	25	25	0
Police Officer	26	26	13
Police Corporal	28	28	0
Police Sergeant	29	29	5
Police Lieutenant*	31	31	1
Police Captain*	32	32	1
Police Major*	NA	33	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

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

*** Represents two authorized but unfunded positions.

** Represents one authorized but unfunded position.

* Denotes FLSA Exempt position.

Town of Ashland Organizational Structure

