



**TOWN OF ASHLAND, VA**  
**2015 – 2016 Adopted Budget**  
**June 16, 2015**

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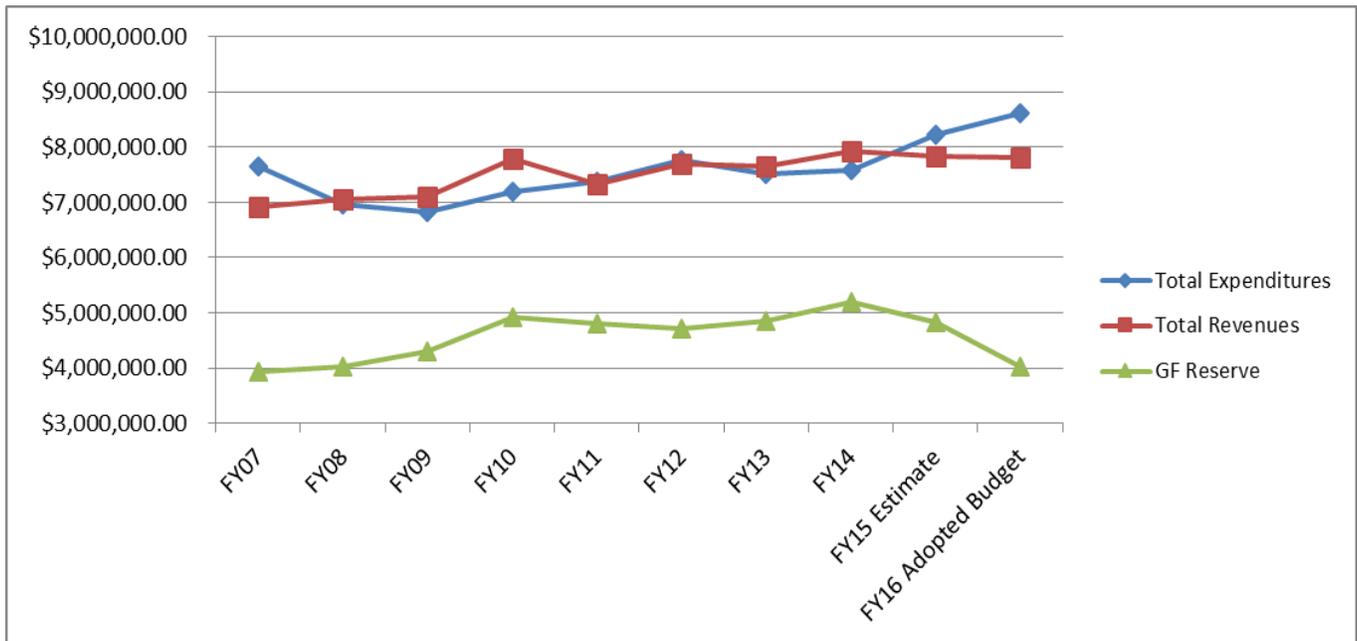
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**Town of Ashland Proposed Financial Plan**  
**July 1, 2015—June 30, 2016**

I am pleased to present the Town Manager’s proposed budget for the fiscal period of July 1, 2015 through June 30, 2016.

The FY2016 budget was developed so as to balance the operational and project specific desires of Town Council as expressed in the Council retreat held in February with the financial realities of our current local economy. Based on input received from Town Council the FY2015-2016 recommended budget continues all the services currently provided by the Town. The budget has two major themes. The first is an attempt to reward the employees who have worked hard during the difficult budgets of the past five years, and the second is to continue investing in infrastructure as a means to assist with economic development and improve quality of life for our citizens.

The fiscal year 2016 general fund budget represents a 2.8% increase over the amended FY2015 budget. The budget relies on an \$805,502 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:**

In aggregate, the Town’s revenues have generally plateaued over the past four years. Interestingly, some sources such as the Cigarette tax have dropped significantly, while the others, such as the Sales tax have increased significantly. The proposed budget does not include any tax increases, but 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 recommends that now that Town Council has seen the draft version of a five year plan we work cooperatively over the next twelve months to craft and adopt a five year plan which sets the Town on a path towards a structurally balanced budget.

**Personnel:**

There are a number of significant personnel changes I am recommending as part of this budget. First, I am recommending a 1.7% COLA increase for all employees for a total cost of \$70,000. This increase is in line with CPI increases discussed as part of the draft five year financial plan. Second, I am recommending an additional 3.3% salary increase for all employees making \$36,000 and less. This would affect thirteen employees for a total cost of \$15,800. Third, I am recommending four raises to specific employees to alleviate some internal compression and equity issues. The Chief of Police and Assistant to the Town Manager will receive an additional 5% increase and the Deputy Town Manager/Finance Director and Planning and Community Development Director will receive an additional 2% salary increase. The total cost of these four increases is \$12,500. Town Council has also requested to include an additional 2.3% raise for the Town Manager. Finally, I am recommending the Town approve and hire the position of Operations Supervisor in the Department of Public Works. This position will oversee all the day to day operations of the Streets, Buildings & Grounds and Vehicle Maintenance divisions of the Public Works Department. The total cost for this position is \$76,000. I also recommend that this budget eliminate one existing frozen Equipment Operator position on the Public Works' Street Crew.

As discussed at the budget worksession on March 24, 2015, 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.

**Benefits:**

I am recommending one change to the Town's benefits. I recommend the amount available for tuition reimbursement be increased from \$2,000 per fiscal year to \$4,000 per fiscal year. Increases to tuition and the costs of a college education have dramatically reduced the buying power of the \$2,000 figure approved in 2006. In addition, I am recommending continuing health insurance with the Town's current provider with a 3.2% increase in premiums.

**Capital:**

Capital needs continue to outpace funding available to accomplish pay-as-you-go financing. Flat revenue and a combination of ongoing and one time capital needs require careful prioritization for funding projects. This budget transfers \$1,135,000 to the Capital Projects Fund. These funds are primarily focused on ongoing capital needs, infrastructure tied to economic development, and VDOT funding eligible projects.

**Policy Recommendations:**

I am recommending two changes to Town Council policy as part of this budget. The Chief of Police has recommended reducing the final step of the Career Development Policy from a 4.5% increase to a 4% increase. This reduction will temporarily alleviate some internal compression issues regarding salaries within the Department. In addition, I am also recommending a change to the Town's Fund Balance policy adopted in fiscal year 2014.

**Summary:**

The FY2016 budget was once again difficult to produce. Even with the guidance provided by Town Council at various worksessions throughout the year, the cost of operations, as well as the many valuable capital projects Council would like completed, continue to outpace available revenues. This budget will accomplish the two goals I set out earlier in this letter of rewarding many of our dedicated employees, and initiating funding of the Town Council's desired capital projects. While those two goals are being met, there are still many more to accomplish and I look forward to working with Town Council, the community and Town staff over the coming years to accomplish much more.

## 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

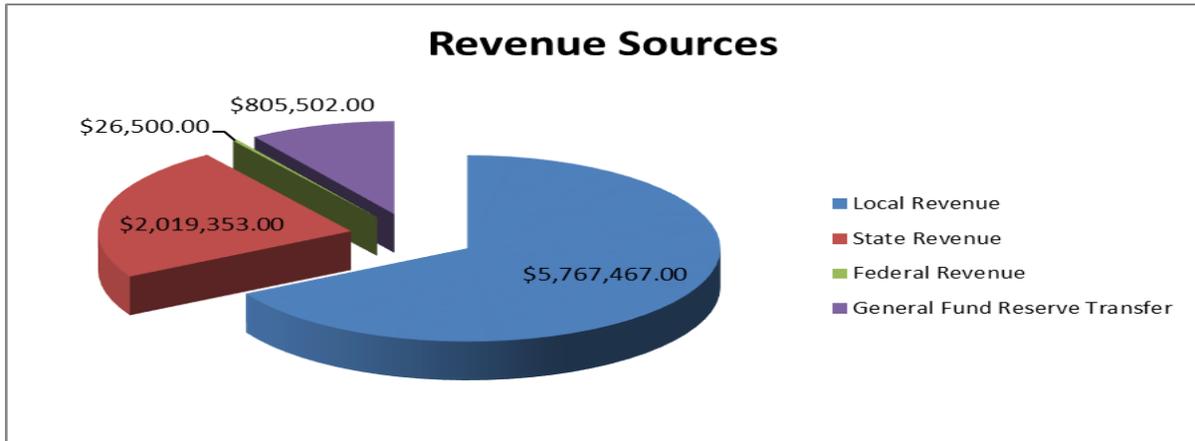
## Fund Balance

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

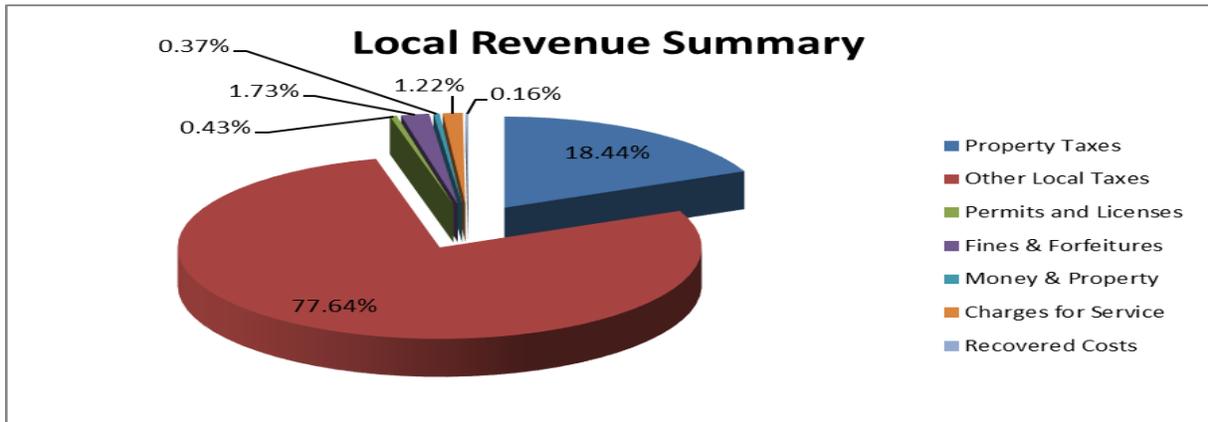
General Fund Balance as presented in annual audit:

June 30, 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
June 30, 2014	\$5,207,596
<b>Estimated Fund Balance—06/30/15</b>	<b>\$4,825,771</b>
Plus Revenues—Estimated Through 06/30/16	\$7,813,320
Less Budgeted Expenditures for FY2016	\$8,618,822
<b>Projected Fund Balance—06/30/16</b>	<b>\$4,020,269</b>
<b>*Equal to 46.65% of the General Fund Revenues/Expenditures FY16.</b>	

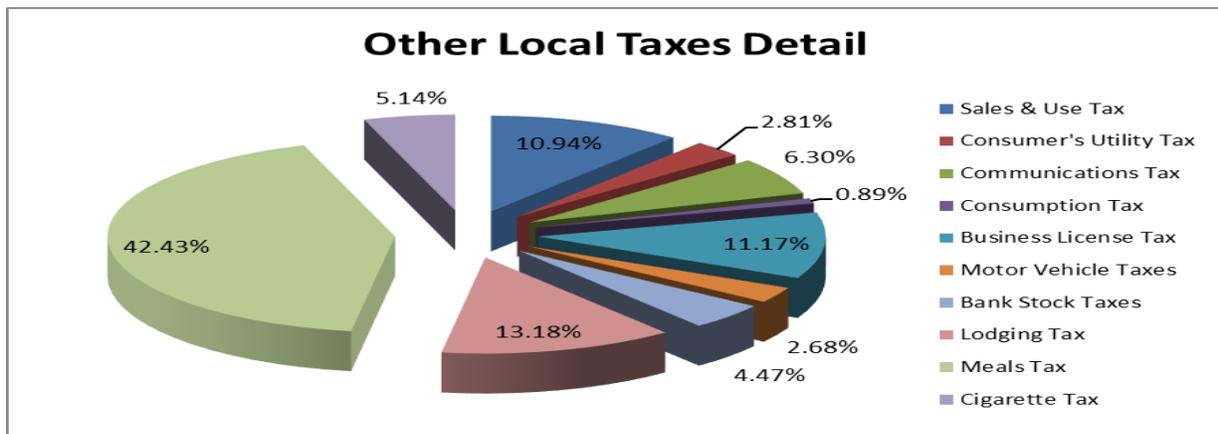
## Revenue Summary



The Town receives almost 67% of its revenue from local sources, and 23% 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

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Revenue from Local Sources</b>								
General Property Taxes		11000						
	Real Property Taxes	11010	\$ 624,029	\$ 643,520	\$ 652,000	\$ 660,000	\$ 669,000	2.6%
	Real and Personal Public Service Corporation Taxes	11020	\$ 21,715	\$ 31,114	\$ 30,000	\$ 43,000	\$ 43,000	43.3%
	Personal Property Taxes	11030	\$ 279,017	\$ 288,417	\$ 255,000	\$ 345,000	\$ 300,000	17.6%
	Mobile Home Taxes	11030-0003	\$ 1,842	\$ (196)	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
	Machinery and Tools Taxes	11040	\$ 7,787	\$ 26,180	\$ 12,000	\$ 15,290	\$ 20,000	66.7%
	Penalties	11060-0001	\$ 23,943	\$ 23,231	\$ 17,000	\$ 17,000	\$ 20,000	17.6%
	Interest	11060-0010	\$ 13,510	\$ 14,810	\$ 10,000	\$ 12,000	\$ 10,000	0.0%
<i>Total General Property Taxes</i>			\$ 971,843	\$ 1,027,076	\$ 977,500	\$ 1,093,790	\$ 1,063,500	8.8%
Other Local Taxes		12000						
	Local Sales and Use Taxes	12010	\$ 438,114	\$ 460,355	\$ 435,000	\$ 480,000	\$ 490,000	12.6%
	Consumer's Utility Tax	12020-0001	\$ 124,085	\$ 127,593	\$ 124,000	\$ 126,000	\$ 126,000	1.6%
	Communications Taxes	12020-0002	\$ 282,849	\$ 274,169	\$ 282,000	\$ 282,000	\$ 282,000	0.0%
	Utility Consumption tax	12030-20XX	\$ 38,992	\$ 39,967	\$ 35,000	\$ 40,000	\$ 40,000	14.3%
	Business License	12030-0001	\$ 500,256	\$ 478,934	\$ 450,000	\$ 460,000	\$ 500,000	11.1%
	Motor Vehicle Taxes	12050	\$ 124,961	\$ 129,015	\$ 120,000	\$ 120,000	\$ 120,000	0.0%
	Bank Stock Taxes	12060	\$ 214,712	\$ 255,722	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
	Hotel and Motel Room Taxes	12100	\$ 446,241	\$ 584,443	\$ 570,000	\$ 590,000	\$ 590,000	3.5%
	Restaurant Food Taxes	12110	\$ 1,814,498	\$ 1,850,129	\$ 1,810,000	\$ 1,900,000	\$ 1,900,000	5.0%
	Cigarette Tax	12080	\$ 303,298	\$ 252,709	\$ 260,000	\$ 230,000	\$ 230,000	-11.5%
<i>Total Other Local Taxes</i>			\$ 4,288,008	\$ 4,453,035	\$ 4,286,000	\$ 4,428,000	\$ 4,478,000	4.5%
Permits, Privilege Fees and Regulatory Licenses		13000						
	Zoning Permits	13030-0007	\$ 26,975	\$ 19,200	\$ 13,000	\$ 13,800	\$ 13,000	0.0%
	Sign Permits	13030-0019	\$ 900	\$ 2,750	\$ 1,000	\$ 3,200	\$ 2,000	100.0%
	Right Of Way Permits	13030-0031	\$ 4,740	\$ 5,120	\$ 3,000	\$ 1,800	\$ 2,000	-33.3%
	Sundry Miscellaneous	13040	\$ 13,177	\$ -	\$ -	\$ -	\$ -	0.0%
	DMV Collection Fee	13050	\$ 300	\$ 4,900	\$ 3,000	\$ 4,000	\$ 4,000	33.3%
	Administrative Collection Fee	13060	\$ 300	\$ 4,863	\$ 3,000	\$ 4,000	\$ 4,000	33.3%
<i>Total Permits Etc.</i>			\$ 46,392	\$ 36,833	\$ 23,000	\$ 26,800	\$ 25,000	8.7%
Fines and Forfeitures								
	Court Fines and Forfeitures	014010-0001	\$ 113,461	\$ 114,293	\$ 100,000	\$ 103,500	\$ 97,000	-3.0%
	Traffic/Parking Fines	014010-0002				\$ 2,500	\$ 3,000	100.0%
<i>Total Fines and Forfeitures</i>			\$ 113,461	\$ 114,293	\$ 100,000	\$ 106,000	\$ 100,000	0.0%

## Revenue Detail Continued

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Revenue from Use of Money and Property:								
	Bank Deposit Interest	15010	\$ 6,148	\$ 3,858	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Rental of Property	15020-0005	\$ 15,843	\$ 15,788	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
	Farmer's Market Fees	15020-0006	\$ 1,245	\$ 1,240	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
<i>Total from Use of Money and Property</i>			\$ 23,236	\$ 20,886	\$ 21,300	\$ 21,300	\$ 21,300	0.0%
Charges for Services								
	User Fees - Pool	015020-0007	\$ 50,577	\$ 15,222	\$ 2,000	\$ -	\$ -	-100.0%
	Pool Membership	016120-0002		\$ 32,720	\$ 25,000	\$ 27,500	\$ 42,000	68.0%
	Daily Pool Fees	016120-0006		\$ 7,818	\$ 23,000	\$ 14,000	\$ 12,000	-47.8%
	Swim Lessons	016120-0007		\$ 1,095	\$ -	\$ 1,680	\$ 1,000	100.0%
	Citizen Academy Fee	016210-0001				\$ 250	\$ 300	100.0%
<i>Total Charges for Services</i>			\$ 50,577	\$ 56,855	\$ 50,000	\$ 43,430	\$ 55,300	10.6%
Miscellaneous Revenue								
	Miscellaneous	18999	\$ -	\$ 46,423	\$ 15,000	\$ 10,000	\$ 15,000	0.0%
	Sale of Vehicles	18999-0013	\$ 18,629	\$ -	\$ -	\$ 24,000	\$ -	0.0%
<i>Total Miscellaneous Revenue:</i>			\$ 18,629	\$ 46,423	\$ 15,000	\$ 34,000	\$ 15,000	0.0%
Recovered Costs and Revenue from Other Sources		19020						
	Reimb. Frm RMC for Lights	019020-0401	\$ 2,041	\$ 3,080	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	P-card Rebate	019020-0501	\$ 4,434	\$ 4,436	\$ 4,436	\$ 5,217	\$ 5,217	17.6%
	Insurance Recoveries	019020-0601	\$ 3,508	\$ 379	\$ -	\$ 3,000	\$ 1,000	100.0%
	Kodak Grant		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Refund/Reimb Clearing	019020-9000	\$ (269)	\$ -	\$ -	\$ -	\$ -	0.0%
	Accident Recovery	040000-0105	\$ 450	\$ 461	\$ -	\$ 450	\$ 450	100.0%
	Fingerprinting Fees	040000-0106	\$ 790	\$ 640	\$ 500	\$ 700	\$ 700	40.0%
	Hanover County Fire - Fuel	040000-0108	\$ 17,256	\$ 15,782	\$ 21,000	\$ 15,750	\$ -	-100.0%
	Hanover Cares Grant	040000-0110	\$ -	\$ 8,082	\$ -	\$ 2,000	\$ -	0.0%
	VML Safety Grant	040000-0111	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	-100.0%
	Hanover County	040000-0201	\$ 167,402	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Total Recovered Costs:</i>			\$ 195,612	\$ 32,860	\$ 31,936	\$ 33,117	\$ 9,367	-70.7%
<b>Total Revenue from Local Sources</b>			\$ 5,707,757	\$ 5,788,261	\$ 5,504,736	\$ 5,786,437	\$ 5,767,467	4.8%

## Revenue Detail Continued

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Adopted Budget FY14-16	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Revenue from the Commonwealth</b>		<b>32200</b>						
Noncategorical Aid		32210						
	Rolling Stock Tax	032210-0003	\$ 11,053	\$ 11,936	\$ 11,300	\$ 11,399	\$ 11,400	0.9%
	Mobile Home Titling Tax	032210-0005	\$ 5,479	\$ 11,858	\$ 6,500	\$ 10,770	\$ 6,700	3.1%
	Auto Rental Tax	032210-0006	\$ 115,576	\$ 113,534	\$ 110,000	\$ 110,000	\$ 110,000	0.0%
	Personal Property Tax Relief Funds	032210-9999	\$ 106,345	\$ 111,310	\$ 111,310	\$ 111,310	\$ 111,310	0.0%
<i>Total Noncategorical Aid</i>			\$ 238,453	\$ 248,638	\$ 239,110	\$ 243,479	\$ 239,410	0.1%
Categorical Aid		32400						
	Streets and Highway Maintenance	032400-0415	\$ 1,484,294	\$ 1,527,956	\$ 1,538,750	\$ 1,581,715	\$ 1,584,298	3.0%
	DJCP Grants for LE (599)	032400-0417	\$ 165,320	\$ 165,320	\$ 165,320	\$ 165,320	\$ 165,320	0.0%
	Fire Programs	032400-0418	\$ 20,607	\$ 21,699	\$ 20,606	\$ 22,000	\$ 22,000	6.8%
	Litter Control	032400-0419	\$ 3,774	\$ 3,330	\$ 3,330	\$ 3,325	\$ 3,325	-0.2%
	VA Commission for Arts Grant	032400-0424	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	SRTS Grant	032400-0426	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	AG Asset Forfeiture Grant	032400-0427	\$ -	\$ 151,681	\$ -	\$ -	\$ -	0.0%
<i>Total Categorical Aid</i>			\$ 1,678,995	\$ 1,874,986	\$ 1,733,006	\$ 1,777,360	\$ 1,779,943	2.7%
<b>Total Revenue from the Commonwealth</b>			\$ 1,917,448	\$ 2,123,625	\$ 1,972,116	\$ 2,020,839	\$ 2,019,353	2.4%
<b>Revenue from the Federal Government</b>		<b>33000</b>						
Other Categorical Aid		33300						
	Bulletproof Vest Grant	033300-0111	\$ -	\$ -	\$ 3,000	\$ 5,825	\$ 3,000	0.0%
	Justice Assistance Grant (Byrne)	033301-0109	\$ 5,444	\$ 5,094	\$ 5,000	\$ 4,655	\$ 4,500	-10.0%
	Transportation Safety Grant	033301-0111	\$ 18,823	\$ 8,565	\$ 19,435	\$ 19,435	\$ 19,000	-2.2%
<i>Total Other Categorical Aid</i>			\$ 24,267	\$ 13,659	\$ 27,435	\$ 29,915	\$ 26,500	-3.4%
<i>Total Categorical Aid</i>			\$ 24,267	\$ 13,659	\$ 27,435	\$ 29,915	\$ 26,500	-3.4%
<b>Total Revenue from the Federal Government</b>			\$ 24,267	\$ 13,659	\$ 27,435	\$ 29,915	\$ 26,500	-3.4%
<b>Total General Fund Revenue</b>			\$ 7,649,471	\$ 7,925,545	\$ 7,504,287	\$ 7,837,191	\$ 7,813,320	4.1%

## Capital Projects Fund Revenue

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Adopted Budget FY14-16	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>CPF Revenue from Local Sources</b>								
Revenue from the Use of Money and Property								
	Revenue from the Use of Money	015010-0001	\$ 4,394	\$ 2,633	\$ 3,700	\$ 3,000	\$ 3,000	-18.9%
	Stormwater Management Fee	013030-0032	\$ -	\$ -	\$ -	\$ 15,000	\$ 4,000	100.0%
<i>Total Revenue from the Use of Money and Property</i>			\$ 4,394	\$ 2,633	\$ 3,700	\$ 18,000	\$ 7,000	89.2%
<b>Total CPF Revenue from Local Sources</b>			\$ 4,394	\$ 2,633	\$ 3,700	\$ 18,000	\$ 7,000	89.2%
<b>Revenue from Other Local Govt</b>								
	Contribution from Hanover	040000-0003	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total from Other Locals</b>			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Revenue from the Commonwealth Categorical Aid</b>								
	DCR Grant Stormwater Grant	018000-0005	\$ 12,116	\$ 11,264	\$ -	\$ -	\$ -	0.0%
	DEQ - Stormwater Grant	032200-0004		\$ 47,892	\$ 28,000	\$ 17,631	\$ -	-100.0%
	DEQ - SLAF Grant - APD parking lot & Mechumps Creek restoration					\$ 157,500	\$ -	0.0%
	VDOT - Revenue Sharing Funds	032200-0005				\$ 33,200	\$ 316,800	100.0%
<b>Total Categorical Aid</b>			\$ 12,116	\$ 59,156	\$ 28,000	\$ 208,331	\$ 316,800	1031.4%
<b>Total Revenue From the Commonwealth</b>			\$ 12,116	\$ 59,156	\$ 28,000	\$ 208,331	\$ 316,800	1031.4%
<b>CPF Revenue from the Federal Government Categorical Aid</b>								
	Safe Routes to School	033300-0001	\$ 35,325	\$ 32,925	\$ 396,000	\$ 409,309	\$ -	-100.0%
	National Fish & Wildlife Grant	033300-0002				\$ 131,481	\$ 68,519	100.0%
<b>Total Categorical Aid</b>			\$ 35,325	\$ 32,925	\$ 396,000	\$ 540,790	\$ 68,519	-82.7%
<b>Total Revenue from the Federal Government</b>			\$ 35,325	\$ 32,925	\$ 396,000	\$ 540,790	\$ 68,519	-82.7%
<b>CPF Revenue from Other Sources</b>								
Transfers								
	Transfer from General Fund	040000-9999	\$ 705,000	\$ 787,500	\$ 1,005,408	\$ 1,005,408	\$ 1,135,000	12.9%
<b>Total Transfers</b>			\$ 705,000	\$ 787,500	\$ 1,005,408	\$ 1,005,408	\$ 1,135,000	12.9%
<b>Proffers and Sales</b>								
	East Ashland Proffers	040000-0008	\$ -		\$ -	\$ -	\$ -	0.0%
	VA Truck Center Proffers	040000-0010		\$ 325,000	\$ -	\$ -	\$ -	0.0%
	Sale of Land to Chik-a-filet	040000-0009	\$ 516,816	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Proffers and Sales</b>			\$ 516,816	\$ 325,000	\$ -	\$ -	\$ -	0.0%
<b>Grants</b>								
	State Farm Insurance	018000-0004	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0.0%
	Dominion Resources Stormwater	18000-0005	\$ -	\$ 20,000	\$ -	\$ -	\$ -	0.0%
	Chesapeake Bay Trust	018000-0003	\$ 25,000	\$ -	\$ 157,500	\$ -	\$ -	-100.0%
<b>Total Grants</b>			\$ 45,000	\$ 20,000	\$ 157,500	\$ -	\$ -	-100.0%
<b>Total Revenue from Other Sources</b>			\$ 1,266,816	\$ 1,132,500	\$ 1,162,908	\$ 1,005,408	\$ 1,135,000	-2.4%
<b>Total CPF Revenue</b>			\$ 1,318,651	\$ 1,227,213	\$ 1,590,608	\$ 1,772,529	\$ 1,527,319	-4.0%

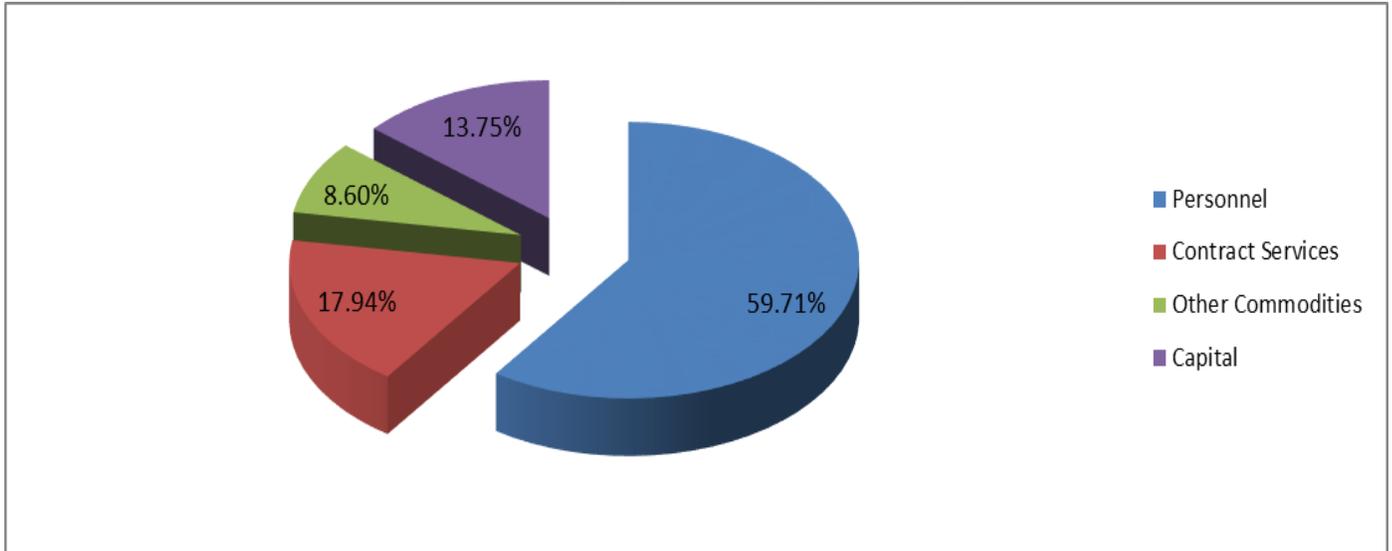
### Total Revenue Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Grand Total</b>								
Revenues			\$ 8,968,122	\$ 9,152,758	\$ 9,094,895	\$ 9,609,720	\$ 9,340,639	2.7%
Less CPF Revenue			\$ 7,649,471	\$ 7,925,545	\$ 7,504,287	\$ 7,837,191	\$ 7,813,320	4.1%
Unappropriated Funds Transfer		040000-9999	\$ (135,030)	\$ (350,162)	\$ 878,662	\$ 381,825	\$ 805,502	-8.3%
<b>Total Budget</b>			\$ 7,514,441	\$ 7,575,383	\$ 8,382,949	\$ 8,219,015	\$ 8,618,822	2.8%

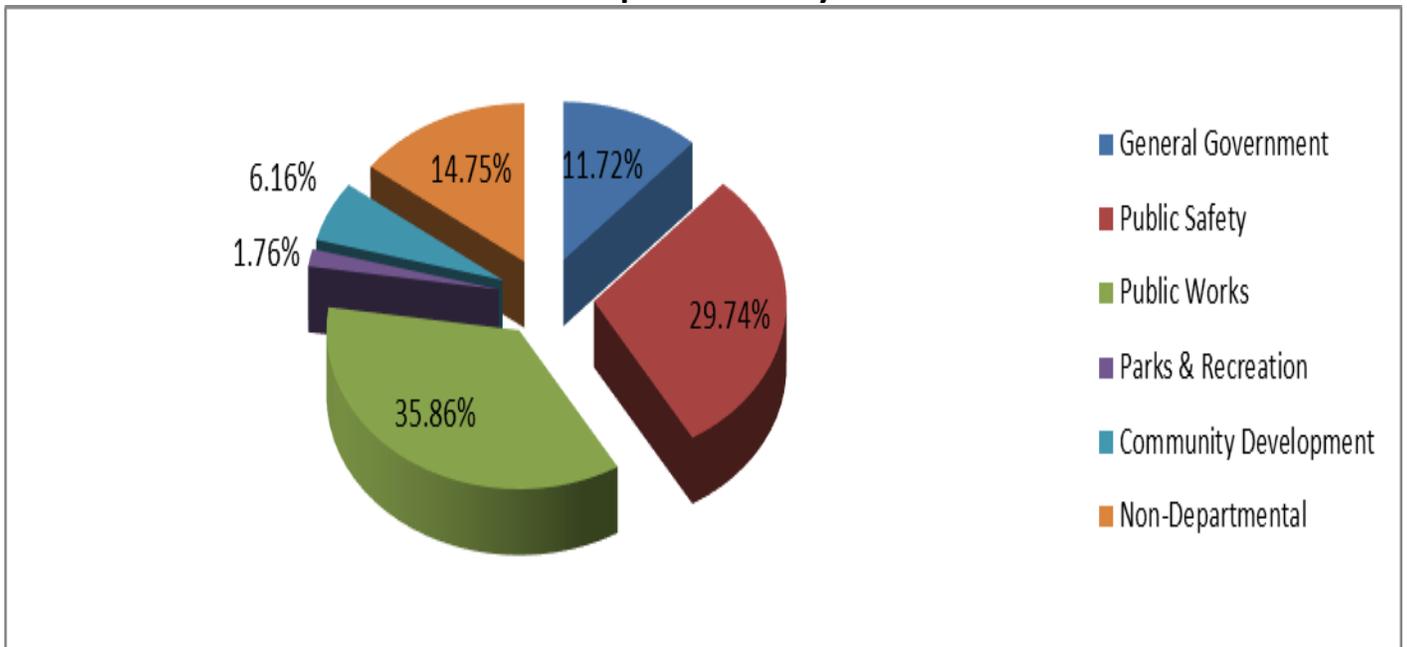
## General Fund Expenditures

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

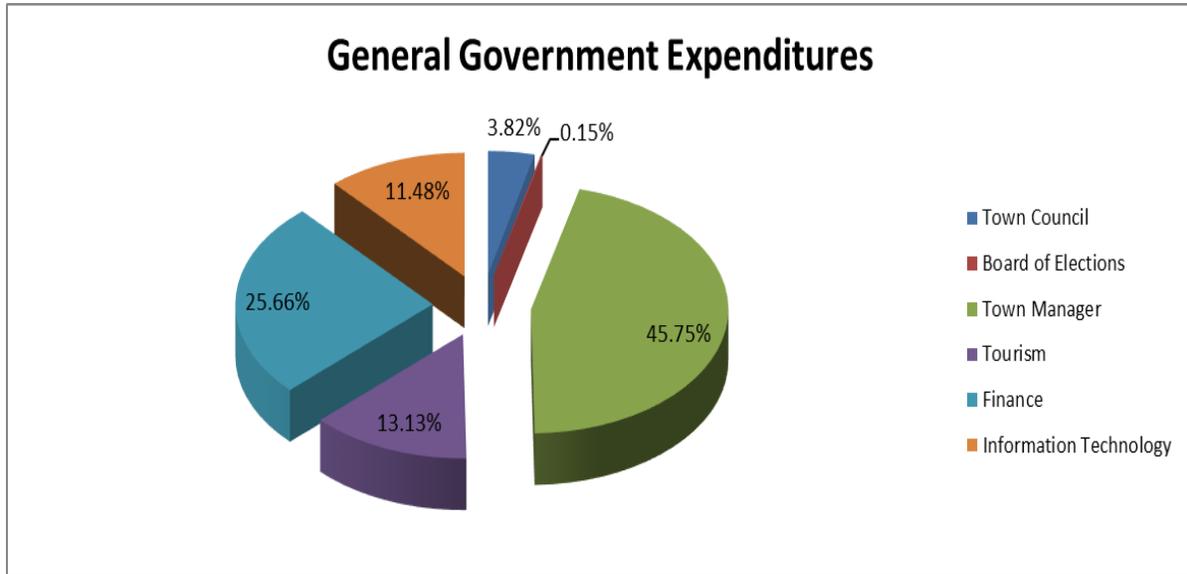


## FY2016 Expenditure Summary

				Amended	Mid Year	Adopted	%
		FY12-13 Actual	FY13-14 Actual	Budget FY14-15	Estimate FY14-15	Budget FY15-16	Change
<b>Personnel</b>							
	General Government	\$ 527,461	\$ 513,870	\$ 539,149	\$ 526,316	\$ 551,151	2.2%
	Public Safety	\$ 1,934,292	\$ 2,081,532	\$ 2,198,927	\$ 2,182,236	\$ 2,251,671	2.4%
	Public Works	\$ 1,422,753	\$ 1,520,130	\$ 1,625,737	\$ 1,601,063	\$ 1,729,984	6.4%
	Parks & Recreation	\$ 83,599	\$ 74,523	\$ 82,785	\$ 82,785	\$ 83,766	1.2%
	Community Development	\$ 358,338	\$ 339,510	\$ 375,163	\$ 361,248	\$ 393,427	4.9%
	Non-Departmental	\$ 141,492	\$ 152,957	\$ 160,996	\$ 156,208	\$ 136,283	-15.4%
	<b>Total Personnel</b>	<b>\$ 4,467,935</b>	<b>\$ 4,682,522</b>	<b>\$ 4,982,757</b>	<b>\$ 4,909,856</b>	<b>\$ 5,146,282</b>	<b>3.3%</b>
<b>Contract Services</b>							
	General Government	\$ 277,489	\$ 282,434	\$ 308,324	\$ 311,552	\$ 295,587	-4.1%
	Public Safety	\$ 93,700	\$ 79,249	\$ 87,400	\$ 84,606	\$ 89,888	2.8%
	Public Works	\$ 969,393	\$ 830,944	\$ 1,076,255	\$ 1,033,621	\$ 1,041,338	-3.2%
	Parks & Recreation	\$ 23,116	\$ 30,355	\$ 45,434	\$ 50,290	\$ 43,600	-4.0%
	Community Development	\$ 44,526	\$ 56,647	\$ 74,730	\$ 73,300	\$ 75,380	0.9%
	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Contract Services</b>	<b>\$ 1,408,224</b>	<b>\$ 1,279,629</b>	<b>\$ 1,592,143</b>	<b>\$ 1,553,369</b>	<b>\$ 1,545,793</b>	<b>-2.9%</b>
<b>Other Commodities</b>							
	General Government	\$ 96,616	\$ 108,469	\$ 113,850	\$ 102,327	\$ 120,800	6.1%
	Public Safety	\$ 229,763	\$ 229,772	\$ 237,591	\$ 230,300	\$ 222,047	-6.5%
	Public Works	\$ 205,762	\$ 191,005	\$ 300,000	\$ 271,144	\$ 311,500	3.8%
	Parks & Recreation	\$ 23,486	\$ 26,208	\$ 25,500	\$ 24,350	\$ 24,700	-3.1%
	Community Development	\$ 93,150	\$ 82,868	\$ 71,700	\$ 69,100	\$ 62,200	-13.2%
	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Other Commodities</b>	<b>\$ 648,776</b>	<b>\$ 638,323</b>	<b>\$ 748,641</b>	<b>\$ 697,221</b>	<b>\$ 741,247</b>	<b>-1.0%</b>
<b>Capital Items</b>							
	General Government	\$ 27,388	\$ 24,311	\$ 40,000	\$ 46,162	\$ 42,500	6.3%
	Public Safety	\$ -	\$ 151,683	\$ -	\$ -	\$ -	0.0%
	Public Works	\$ 49,204	\$ 11,416	\$ 14,000	\$ 7,000	\$ 8,000	-42.9%
	Parks & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Non-Departmental	\$ 912,915	\$ 787,500	\$ 1,005,408	\$ 1,005,408	\$ 1,135,000	12.9%
	<b>Total Capital Items</b>	<b>\$ 989,507</b>	<b>\$ 974,909</b>	<b>\$ 1,059,408</b>	<b>\$ 1,058,570</b>	<b>\$ 1,185,500</b>	<b>11.9%</b>
<b>Total Expenditures</b>							
		<b>\$ 7,514,441</b>	<b>\$ 7,575,383</b>	<b>\$ 8,382,949</b>	<b>\$ 8,219,015</b>	<b>\$ 8,618,822</b>	<b>2.8%</b>

## General Government Administration

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



## Government Administration Expenditure Summary

		FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
	Town Council	\$ 21,158	\$ 21,277	\$ 22,739	\$ 19,920	\$ 21,635	-4.9%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Town Manager	\$ 285,761	\$ 263,976	\$ 285,372	\$ 282,989	\$ 297,260	4.2%
	Tourism	\$ 65,097	\$ 67,811	\$ 68,815	\$ 68,799	\$ 70,614	2.6%
	Finance	\$ 155,446	\$ 160,805	\$ 162,223	\$ 154,608	\$ 161,642	-0.4%
	IT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Personnel</b>	<b>\$ 527,461</b>	<b>\$ 513,870</b>	<b>\$ 539,149</b>	<b>\$ 526,316</b>	<b>\$ 551,151</b>	<b>2.2%</b>
<b>Contract Services</b>							
	Town Council	\$ 95	\$ 8,705	\$ 12,818	\$ 13,600	\$ 11,918	-7.0%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ 700	100.0%
	Town Manager	\$ 101,932	\$ 99,010	\$ 121,206	\$ 121,658	\$ 106,860	-11.8%
	Tourism	\$ 41,862	\$ 42,883	\$ 36,200	\$ 39,500	\$ 36,800	1.7%
	Finance	\$ 82,026	\$ 74,757	\$ 79,600	\$ 78,794	\$ 81,309	2.1%
	IT	\$ 51,575	\$ 57,080	\$ 58,500	\$ 58,000	\$ 58,000	-0.9%
	<b>Total Contract Services</b>	<b>\$ 277,489</b>	<b>\$ 282,434</b>	<b>\$ 308,324</b>	<b>\$ 311,552</b>	<b>\$ 295,587</b>	<b>-4.1%</b>
<b>Other Commodities</b>							
	Town Council	\$ 3,810	\$ 2,994	\$ 5,000	\$ 4,605	\$ 5,000	0.0%
	BOE	\$ -	\$ 22	\$ -	\$ -	\$ 800	100.0%
	Town Manager	\$ 46,901	\$ 50,290	\$ 47,500	\$ 47,472	\$ 58,000	22.1%
	Tourism	\$ 19,284	\$ 15,436	\$ 27,750	\$ 22,650	\$ 22,750	-18.0%
	Finance	\$ 8,250	\$ 21,096	\$ 15,600	\$ 9,600	\$ 16,250	4.2%
	IT	\$ 18,371	\$ 18,631	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
	<b>Total Other Commodities</b>	<b>\$ 96,616</b>	<b>\$ 108,469</b>	<b>\$ 113,850</b>	<b>\$ 102,327</b>	<b>\$ 120,800</b>	<b>6.1%</b>
<b>Capital Items</b>							
	Town Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	BOE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Town Manager	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Tourism	\$ -	\$ -	\$ -	\$ 6,162	\$ 2,500	100.0%
	Finance	\$ 10,590	\$ -	\$ -	\$ -	\$ -	0.0%
	IT	\$ 16,797	\$ 24,311	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
	<b>Total Capital Items</b>	<b>\$ 27,388</b>	<b>\$ 24,311</b>	<b>\$ 40,000</b>	<b>\$ 46,162</b>	<b>\$ 42,500</b>	<b>6.3%</b>
	<b>Total General Govt Expenditures</b>	<b>\$ 928,955</b>	<b>\$ 929,084</b>	<b>\$ 1,001,323</b>	<b>\$ 986,356</b>	<b>\$ 1,010,038</b>	<b>0.9%</b>

### Town Council Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change	
<b>Personnel</b>									
	Regular Wages	011010-1110	\$ 19,497	\$ 19,639	\$ 21,000	\$ 18,393	\$ 20,000	-4.8%	
	FICA	011010-2100	\$ 1,489	\$ 1,502	\$ 1,607	\$ 1,407	\$ 1,530	-4.8%	
	Deferred Comp	011010-2220				\$ 5	\$ -	0.0%	
	Unemployment Insurance	011010-2600	\$ 150	\$ 117	\$ 109	\$ 94	\$ 88	-19.3%	
	Worker's Compensation	011010-2700	\$ 22	\$ 19	\$ 23	\$ 21	\$ 17	-26.1%	
	<b>Total Personnel</b>		\$ 21,158	\$ 21,277	\$ 22,739	\$ 19,920	\$ 21,635	-4.9%	
<b>Contract Services</b>									
	Professional Services	011010-3150	\$ -	\$ 8,433	\$ 10,068	\$ 12,000	\$ 10,068	0.0%	
	Printing and Binding	011010-3500	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	
	Advertising	011010-3600	\$ 95	\$ -	\$ 1,000	\$ 100	\$ 250	-75.0%	
	Postage	011010-5210	\$ -	\$ 272	\$ 250	\$ -	\$ 100	-60.0%	
	<b>Total Contract Services</b>		\$ 95	\$ 8,705	\$ 12,818	\$ 13,600	\$ 11,918	-7.0%	
<b>Other Commodities</b>									
	Travel, Convention, Education	011010-5500	\$ 2,284	\$ 2,336	\$ 4,000	\$ 3,900	\$ 4,000	0.0%	
	Miscellaneous	011010-5800	\$ 1,265	\$ 95	\$ 800	\$ 605	\$ 800	0.0%	
	Office Supplies	011010-6001	\$ 261	\$ 564	\$ 200	\$ 100	\$ 200	0.0%	
	<b>Total Other Commodities</b>		\$ 3,810	\$ 2,994	\$ 5,000	\$ 4,605	\$ 5,000	0.0%	
<b>Capital Items</b>									
			\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
	<b>Total Capital Items</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Total Town Council</b>			\$ 25,063	\$ 32,976	\$ 40,557	\$ 38,125	\$ 38,553	-4.9%	

## 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 member per month--\$14,400 combined annually
Overtime for A/V	\$1,800

### 2100 FICA

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

### 2600 Unemployment Insurance

Calculated on the basis of .44% 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	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14- 15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
FICA		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Personnel</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Contract Services</b>							
Temporary Help Service Fees	011030-3200	\$ -	\$ -	\$ -	\$ -	\$ 700	100.0%
<b>Total Contract Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>100.0%</b>
<b>Other Commodities</b>							
Office Supplies	011030-6001	\$ -	\$ 22	\$ -	\$ -	\$ 800	100.0%
<b>Total Other Commodities</b>		<b>\$ -</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>100.0%</b>
<b>Capital Items</b>							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total BOE</b>		<b>\$ -</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>100.0%</b>

## Town Manager Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	012010-1110	\$ 209,219	\$ 197,967	\$ 206,037	\$ 206,037	\$ 214,737	4.2%
	FICA	012010-2100	\$ 15,407	\$ 14,624	\$ 15,762	\$ 15,762	\$ 16,427	4.2%
	VRS	012010-2210	\$ 27,381	\$ 24,531	\$ 27,114	\$ 26,211	\$ 28,259	4.2%
	Deferred Comp	012010-2220	\$ 3,815	\$ 3,539	\$ 3,721	\$ 3,597	\$ 3,721	0.0%
	Flexible Spending	012010-2225	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Medical/Hospital	012010-2300	\$ 27,211	\$ 20,683	\$ 28,566	\$ 27,614	\$ 30,144	5.5%
	Group Life Insurance	012010-2400	\$ 2,312	\$ 2,202	\$ 2,720	\$ 2,370	\$ 2,555	-6.1%
	Short Term Disability Ins.	012010-2500	\$ -	\$ 14	\$ 1,010	\$ 976	\$ 1,052	4.2%
	Long Term Disability Ins.	012010-2501	\$ -	\$ 99	\$ 90	\$ 90	\$ 90	0.0%
	Unemployment Insurance	012010-2600	\$ 193	\$ 128	\$ 125	\$ 125	\$ 106	-15.2%
	Worker's Compensation	012010-2700	\$ 221	\$ 191	\$ 227	\$ 207	\$ 169	-25.6%
	<b>Total Personnel</b>		<b>\$ 285,761</b>	<b>\$ 263,976</b>	<b>\$ 285,372</b>	<b>\$ 282,989</b>	<b>\$ 297,260</b>	<b>4.2%</b>
<b>Contract Services</b>								
	Legal and Professional Service	012010-3150	\$ 42,408	\$ 42,982	\$ 60,000	\$ 53,320	\$ 38,294	-36.2%
	Repairs & Maintenance	012010-3310	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Advertising	012010-3600	\$ 784	\$ 1,198	\$ 3,000	\$ 3,300	\$ 3,000	0.0%
	Postage	012010-5210	\$ 1,426	\$ 2,626	\$ 1,206	\$ 2,600	\$ 2,600	115.6%
	Telecommunications	012010-5230	\$ 4,592	\$ 3,707	\$ 4,000	\$ 4,500	\$ 4,000	0.0%
	Motor Vehicle Insurance	012010-5305	\$ -	\$ -	\$ -	\$ 644	\$ 466	100.0%
	General Liability Insurance	012010-5308	\$ 42,596	\$ 35,460	\$ 43,000	\$ 46,859	\$ 48,000	11.6%
	Lease of Equipment	012010-5410	\$ 10,127	\$ 12,036	\$ 9,000	\$ 9,435	\$ 9,500	5.6%
	<b>Total Contract Services</b>		<b>\$ 101,932</b>	<b>\$ 99,010</b>	<b>\$ 121,206</b>	<b>\$ 121,658</b>	<b>\$ 106,860</b>	<b>-11.8%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	012010-5500	\$ 8,838	\$ 13,843	\$ 10,000	\$ 15,000	\$ 18,000	80.0%
	Miscellaneous	012010-5800	\$ 17,872	\$ 12,552	\$ 16,500	\$ 13,235	\$ 15,000	-9.1%
	Dues & Membership	012010-5810	\$ 14,090	\$ 16,356	\$ 14,000	\$ 14,995	\$ 18,000	28.6%
	Office Supplies	012010-6001	\$ 6,101	\$ 7,538	\$ 7,000	\$ 4,241	\$ 7,000	0.0%
	<b>Total Other Commodities</b>		<b>\$ 46,901</b>	<b>\$ 50,290</b>	<b>\$ 47,500</b>	<b>\$ 47,472</b>	<b>\$ 58,000</b>	<b>22.1%</b>
<b>Capital Items</b>								
	Capital Outlay	012010-8001	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Town Manager</b>			<b>\$ 434,593</b>	<b>\$ 413,276</b>	<b>\$ 454,078</b>	<b>\$ 452,118</b>	<b>\$ 462,120</b>	<b>1.8%</b>

## **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 1.19%.

**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 .44% 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 \$45,000. The retainer and hourly contract rate has not increased since the attorney first negotiated with the Council.

**3310 Repairs & Maintenance**

This is the estimated cost of repairs, 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:

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	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14- 15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	012100-1110	\$ 48,708	\$ 51,193	\$ 51,450	\$ 51,450	\$ 52,604	2.2%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	FICA	012100-2100	\$ 3,712	\$ 3,890	\$ 3,936	\$ 3,936	\$ 4,024	2.2%
	VRS	012100-2210	\$ 5,068	\$ 5,330	\$ 5,280	\$ 5,280	\$ 5,370	1.7%
	Deferred Comp	012100-2220	\$ 729	\$ 804	\$ 803	\$ 803	\$ 803	0.0%
	Medical/Hospital	012100-2300	\$ 6,264	\$ 5,960	\$ 6,432	\$ 6,432	\$ 6,948	8.0%
	Group Life Insurance	012100-2400	\$ 428	\$ 479	\$ 530	\$ 530	\$ 486	-8.3%
	Short Term Disability Ins.	012100-2500	\$ -	\$ 1	\$ 197	\$ 197	\$ 200	1.5%
	Long Term Disability Ins.	012100-2501	\$ -	\$ 3	\$ 30	\$ 30	\$ 30	0.0%
	Unemployment Insurance	012100-2600	\$ 139	\$ 106	\$ 100	\$ 100	\$ 106	6.0%
	Worker's Compensation	012100-2700	\$ 49	\$ 46	\$ 57	\$ 41	\$ 42	-26.3%
	<b>Total Personnel</b>		<b>\$ 65,097</b>	<b>\$ 67,811</b>	<b>\$ 68,815</b>	<b>\$ 68,799</b>	<b>\$ 70,614</b>	<b>2.6%</b>
<b>Contract Services</b>								
	Professional Service	012100-3150	\$ 9,889	\$ 16,183	\$ 11,000	\$ 12,000	\$ 11,500	4.5%
	Janitorial Service	012100-3170	\$ -	\$ -	\$ 400	\$ 400	\$ 400	0.0%
	Advertising	012100-3600	\$ 26,969	\$ 22,219	\$ 20,000	\$ 23,500	\$ 20,000	0.0%
	Electric Service	012100-5110	\$ 1,676	\$ 1,697	\$ 1,200	\$ 1,500	\$ 1,500	25.0%
	Heating Service	012100-5120	\$ 408	\$ 410	\$ 600	\$ 700	\$ 600	0.0%
	Postage	012100-5210	\$ 925	\$ 49	\$ 1,000	\$ 500	\$ 800	-20.0%
	Telecommunications	012100-5230	\$ 1,995	\$ 2,325	\$ 2,000	\$ 900	\$ 2,000	0.0%
	<b>Total Contract Services</b>		<b>\$ 41,862</b>	<b>\$ 42,883</b>	<b>\$ 36,200</b>	<b>\$ 39,500</b>	<b>\$ 36,800</b>	<b>1.7%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	012100-5500	\$ 823	\$ 323	\$ 500	\$ 600	\$ 600	20.0%
	Miscellaneous	012100-5800	\$ -	\$ -	\$ -	\$ -	\$ 2,500	100.0%
	Special Events	012100-5801	\$ 16,913	\$ 13,519	\$ 25,000	\$ 20,000	\$ 17,500	-30.0%
	Dues & Membership	012100-5810	\$ 40	\$ 60	\$ 550	\$ 550	\$ 550	0.0%
	Office Supplies	012100-6001	\$ 885	\$ 1,106	\$ 1,000	\$ 800	\$ 800	-20.0%
	Repairs & Maintenance Supplies	012100-6007	\$ 623	\$ 429	\$ 700	\$ 700	\$ 800	14.3%
	<b>Total Other Commodities</b>		<b>\$ 19,284</b>	<b>\$ 15,436</b>	<b>\$ 27,750</b>	<b>\$ 22,650</b>	<b>\$ 22,750</b>	<b>-18.0%</b>
<b>Capital Items</b>								
	Capital Outlay	012100-8001	\$ -	\$ -	\$ 3,600	\$ 6,162	\$ 2,500	-30.6%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,162</b>	<b>\$ 2,500</b>	<b>100.0%</b>
<b>Total Tourism</b>			<b>\$ 126,242</b>	<b>\$ 126,130</b>	<b>\$ 132,765</b>	<b>\$ 137,111</b>	<b>\$ 132,664</b>	<b>-0.1%</b>

## Tourism

### **1110 Regular Wages**

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

### **2100 FICA**

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

### **2210 VRS**

VRS is calculated on the basis of 13.16% 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 1.19%.

### **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 .44% of the first \$8,000 earnings of each employee of the Town. This rate changes on January 1<sup>st</sup> of each year.

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

Insurance premiums charged by VML based on \$0.11 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.
- 5800 Miscellaneous**  
This line item is being added this year to cover small expenditure requests that arise from citizen groups and organizations, i.e., The Ashland Museum, The Ashland Garden Club, The Farmer's Market etc.
- 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 regional 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 improvements to the Visitor Center.

### Finance Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14- 15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
Regular Wages	012410-1110	\$ 115,412	\$ 120,174	\$ 119,938	\$ 116,000	\$ 119,327	-0.5%
FICA	012410-2100	\$ 8,793	\$ 9,138	\$ 9,175	\$ 8,874	\$ 9,128	-0.5%
VRS	012410-2210	\$ 15,226	\$ 15,933	\$ 15,784	\$ 15,200	\$ 15,703	-0.5%
Deferred Comp	012410-2220	\$ 2,131	\$ 2,010	\$ 2,006	\$ 1,000	\$ 1,646	-17.9%
Flexible Spending	012410-2225				\$ -	\$ -	0.0%
Medical/Hospital	012410-2300	\$ 12,163	\$ 11,920	\$ 12,864	\$ 11,524	\$ 13,608	5.8%
Group Life Insurance	012410-2400	\$ 1,297	\$ 1,430	\$ 1,583	\$ 1,200	\$ 1,420	-10.3%
Optional Life Insurance	012410-2401	\$ 173	\$ -	\$ -	\$ -	\$ -	0.0%
Short Term Disability Ins.	012410-2500	\$ -	\$ 1	\$ 588	\$ 500	\$ 585	-0.5%
Long Term Disability Ins.	012410-2501	\$ -	\$ 10	\$ 60	\$ 50	\$ 60	0.0%
Unemployment Insurance	012410-2600	\$ 128	\$ 83	\$ 93	\$ 139	\$ 70	-24.7%
Worker's Compensation	012410-2700	\$ 123	\$ 106	\$ 132	\$ 121	\$ 95	-28.0%
<b>Total Personnel</b>		<b>\$ 155,446</b>	<b>\$ 160,805</b>	<b>\$ 162,223</b>	<b>\$ 154,608</b>	<b>\$ 161,642</b>	<b>-0.4%</b>
<b>Contract Services</b>							
Professional Service	012410-3150	\$ 56,939	\$ 50,033	\$ 52,900	\$ 53,000	\$ 55,000	4.0%
Bank Service Charges	012410-3160	\$ 5,435	\$ 4,229	\$ 5,000	\$ 5,200	\$ 5,200	4.0%
Repairs & Maintenance	012410-3310	\$ 8,151	\$ 8,151	\$ 8,600	\$ 8,600	\$ 8,600	0.0%
Purchased Services/Other Gov	012410-3800	\$ 2,495	\$ 5,530	\$ 5,500	\$ 5,500	\$ 5,500	0.0%
Postage	012410-5210	\$ 4,379	\$ 3,634	\$ 4,500	\$ 4,000	\$ 4,000	-11.1%
Telecommunications	012410-5230	\$ 2,410	\$ 2,564	\$ 2,400	\$ 1,800	\$ 2,400	0.0%
A/R Crime Coverage Insurance	012410-5309	\$ 714	\$ 616	\$ 700	\$ 694	\$ 609	-13.0%
Lease of Equipment	012410-8008	\$ 1,503	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Contract Services</b>		<b>\$ 82,026</b>	<b>\$ 74,757</b>	<b>\$ 79,600</b>	<b>\$ 78,794</b>	<b>\$ 81,309</b>	<b>2.1%</b>
<b>Other Commodities</b>							
Travel, Convention, Education	012410-5500	\$ 1,229	\$ 3,869	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Miscellaneous	012410-5800	\$ 48	\$ 92	\$ 500	\$ 500	\$ 250	-50.0%
Dues & Membership	012410-5810	\$ 2,774	\$ 2,594	\$ 2,100	\$ 2,100	\$ 3,000	42.9%
Office Supplies	012410-6001	\$ 4,199	\$ 14,540	\$ 10,000	\$ 4,000	\$ 10,000	0.0%
<b>Total Other Commodities</b>		<b>\$ 8,250</b>	<b>\$ 21,096</b>	<b>\$ 15,600</b>	<b>\$ 9,600</b>	<b>\$ 16,250</b>	<b>4.2%</b>
<b>Capital Items</b>							
Capital Outlay	012410-8008	\$ 10,590	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ 10,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Finance</b>		<b>\$ 256,313</b>	<b>\$ 256,657</b>	<b>\$ 257,423</b>	<b>\$ 243,002</b>	<b>\$ 259,201</b>	<b>0.7%</b>

## **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 1.19%.

**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 .44% 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 and Opengov.com financial data presentation program.

**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 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	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel								
	Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services								
	Professional Service	012510-3150	\$ 45,123	\$ 51,304	\$ 52,000	\$ 52,000	\$ 52,000	0.0%
	Telecommunications	012510-5230	\$ 6,452	\$ 5,776	\$ 6,500	\$ 6,000	\$ 6,000	-7.7%
	Total Contract Services		\$ 51,575	\$ 57,080	\$ 58,500	\$ 58,000	\$ 58,000	-0.9%
Other Commodities								
	Miscellaneous	012510-5800	\$ 12,238	\$ 12,308	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
	Repair & Maintenance Supplies	012510-6007	\$ 6,133	\$ 6,323	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Total Other Commodities		\$ 18,371	\$ 18,631	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
Capital Items								
	Scheduled CPU Replacement	012510-6021	\$ 16,797	\$ 24,311	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
	Total Capital Items		\$ 16,797	\$ 24,311	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
<b>Total IT</b>			<b>\$ 86,743</b>	<b>\$ 100,022</b>	<b>\$ 116,500</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>-0.4%</b>

## Information Technology

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

### **3150 Professional Services**

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

### **6021 Scheduled CPU Replacement**

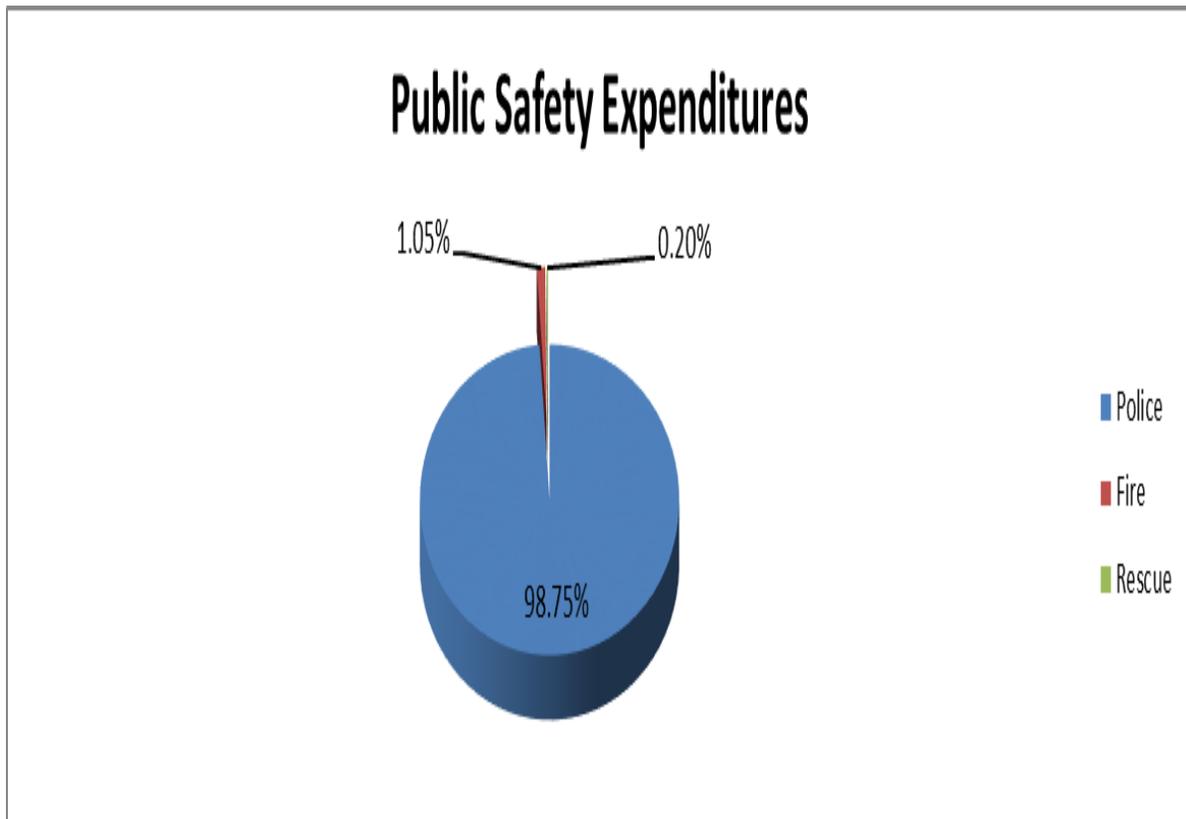
This line item is for the purchase of new computers and associated peripheral devices on a town wide basis. The standard the Town is striving to achieve is a four-year replacement cycle. The Deputy Town Manager has coordinated a replacement cycle for all departments. This line item increased for FY14-15 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 Town Hall and the webs server which operates the Towns online tax collection website.

## 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

		FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
	Police	\$ 1,934,292	\$ 2,081,532	\$ 2,198,927	\$ 2,182,236	\$ 2,251,671	2.4%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Personnel</b>	<b>\$ 1,934,292</b>	<b>\$ 2,081,532</b>	<b>\$ 2,198,927</b>	<b>\$ 2,182,236</b>	<b>\$ 2,251,671</b>	<b>2.4%</b>
<b>Contract Services</b>							
	Police	\$ 93,700	\$ 79,249	\$ 87,400	\$ 84,606	\$ 89,888	2.8%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Contract Services</b>	<b>\$ 93,700</b>	<b>\$ 79,249</b>	<b>\$ 87,400</b>	<b>\$ 84,606</b>	<b>\$ 89,888</b>	<b>2.8%</b>
<b>Other Commodities</b>							
	Police	\$ 182,162	\$ 183,190	\$ 185,985	\$ 182,850	\$ 190,047	2.2%
	Fire	\$ 42,601	\$ 41,583	\$ 46,606	\$ 42,450	\$ 27,000	-42.1%
	Ambulance & Rescue	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	<b>Total Other Commodities</b>	<b>\$ 229,763</b>	<b>\$ 229,772</b>	<b>\$ 237,591</b>	<b>\$ 230,300</b>	<b>\$ 222,047</b>	<b>-6.5%</b>
<b>Capital Items</b>							
	Police	\$ -	\$ 151,683	\$ -	\$ -	\$ -	0.0%
	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Ambulance & Rescue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>	<b>\$ -</b>	<b>\$ 151,683</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Public Safety Expenditures</b>		<b>\$ 2,257,754</b>	<b>\$ 2,542,236</b>	<b>\$ 2,523,918</b>	<b>\$ 2,497,142</b>	<b>\$ 2,563,606</b>	<b>1.6%</b>

## Police Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	031100-1110	\$ 1,380,823	\$ 1,495,675	\$ 1,552,022	\$ 1,557,710	\$ 1,589,416	2.4%
	FICA	031100-2100	\$ 101,249	\$ 108,718	\$ 118,730	\$ 113,730	\$ 121,590	2.4%
	VRS	031100-2210	\$ 166,819	\$ 180,679	\$ 190,049	\$ 186,918	\$ 196,000	3.1%
	Deferred Comp	031100-2220	\$ 16,304	\$ 15,464	\$ 15,826	\$ 15,024	\$ 14,866	-6.1%
	Medical/Hospital	031100-2300	\$ 219,269	\$ 230,250	\$ 251,460	\$ 242,917	\$ 270,288	7.5%
	Group Life Insurance	031100-2400	\$ 14,040	\$ 16,209	\$ 18,830	\$ 16,330	\$ 17,723	-5.9%
	Optional Life Insurance	031100-2401	\$ 121	\$ -	\$ -	\$ -	\$ -	0.0%
	Short Term Disability Ins.	031100-2500	\$ -	\$ 14	\$ 9,820	\$ 818	\$ 9,934	1.2%
	Long Term Disability Ins.	031100-2501	\$ -	\$ 154	\$ 837	\$ 10,843	\$ 837	0.0%
	Unemployment Insurance	031100-2600	\$ 1,736	\$ 1,348	\$ 1,165	\$ 1,165	\$ 986	-15.4%
	Worker's Compensation	031100-2700	\$ 33,929	\$ 33,022	\$ 40,188	\$ 36,781	\$ 30,031	-25.3%
	<b>Total Personnel</b>		<b>\$ 1,934,292</b>	<b>\$ 2,081,532</b>	<b>\$ 2,198,927</b>	<b>\$ 2,182,236</b>	<b>\$ 2,251,671</b>	<b>2.4%</b>
<b>Contract Services</b>								
	Other Professional Service	031100-3110	\$ 6,195	\$ 5,003	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Janitorial Services	031100-3170				\$ 3,655	\$ 4,420	100.0%
	Repairs & Maintenance	031100-3310	\$ 15,649	\$ 12,809	\$ 20,000	\$ 18,000	\$ 20,000	0.0%
	Advertising	031100-3600	\$ 927	\$ 447	\$ 1,000	\$ -	\$ 1,000	0.0%
	Electric Service	031100-5110	\$ 8,724	\$ 8,064	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
	Heating Service	031100-5120	\$ 1,792	\$ 3,101	\$ 1,900	\$ 2,500	\$ 1,900	0.0%
	Water & Sewer	031100-5130	\$ 593	\$ 538	\$ 700	\$ 750	\$ 700	0.0%
	Postage	031100-5210	\$ 801	\$ 996	\$ 750	\$ 750	\$ 750	0.0%
	Telecommunications	031100-5230	\$ 26,667	\$ 25,778	\$ 25,000	\$ 23,100	\$ 25,000	0.0%
	Radio Repairs	031100-5240	\$ 10,877	\$ 4,186	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
	Motor Vehicle Insurance	031100-5305	\$ 12,400	\$ 13,971	\$ 14,000	\$ 11,801	\$ 12,068	-13.8%
	A/R Crime Coverage Insurance	031100-5309	\$ 620	\$ 620	\$ 650	\$ 650	\$ 650	0.0%
	Lease of Equipment	031100-5410	\$ 8,453	\$ 3,735	\$ 5,900	\$ 5,900	\$ 5,900	0.0%
	<b>Total Contract Services</b>		<b>\$ 93,700</b>	<b>\$ 79,249</b>	<b>\$ 87,400</b>	<b>\$ 84,606</b>	<b>\$ 89,888</b>	<b>2.8%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	031100-5500	\$ 8,628	\$ 9,580	\$ 14,000	\$ 14,000	\$ 12,000	-14.3%
	Miscellaneous	031100-5800	\$ 4,960	\$ 4,929	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Attorney Fees	031100-5801	\$ 2,318	\$ 840	\$ 2,000	\$ 1,400	\$ 2,000	0.0%
	Dues & Membership	031100-5810	\$ 14,030	\$ 15,316	\$ 16,450	\$ 16,450	\$ 16,450	0.0%
	Office Supplies	031100-6001	\$ 6,992	\$ 4,987	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
	Repair & Maintenance Supplies	031100-6007	\$ 9,478	\$ 8,776	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
	Fuel	031100-6008	\$ 64,076	\$ 63,765	\$ 63,000	\$ 63,000	\$ 55,000	-12.7%
	Vehicle/Powered Equipment	031100-6009	\$ 20,575	\$ 17,828	\$ 22,435	\$ 21,000	\$ 22,000	-1.9%
	Police Supplies	031100-6010	\$ 31,160	\$ 33,652	\$ 30,000	\$ 30,000	\$ 44,497	48.3%
	Uniforms and Wearing Apparatus	031100-6011	\$ 18,191	\$ 22,558	\$ 20,600	\$ 19,500	\$ 20,600	0.0%
	Crime Prevention	031100-6021	\$ 1,754	\$ 959	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	<b>Total Other Commodities</b>		<b>\$ 182,162</b>	<b>\$ 183,190</b>	<b>\$ 185,985</b>	<b>\$ 182,850</b>	<b>\$ 190,047</b>	<b>2.2%</b>
<b>Capital Items</b>								
	Capital Outlay	031100-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	AG Assett Forfeiture Grant	031100-8002	\$ -	\$ 151,683	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ 151,683</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Police</b>			<b>\$ 2,210,153</b>	<b>\$ 2,495,654</b>	<b>\$ 2,472,312</b>	<b>\$ 2,449,692</b>	<b>\$ 2,531,606</b>	<b>2.4%</b>

## Police

### **1110 Personnel Services**

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

### **2100 FICA**

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**

These services are outsourced to a private company.

**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 16 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 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**

The Town changed fuel service provider mid year in FY2015, and at that point the Fire Department will be billed separately for any fill ups at the Town shop.

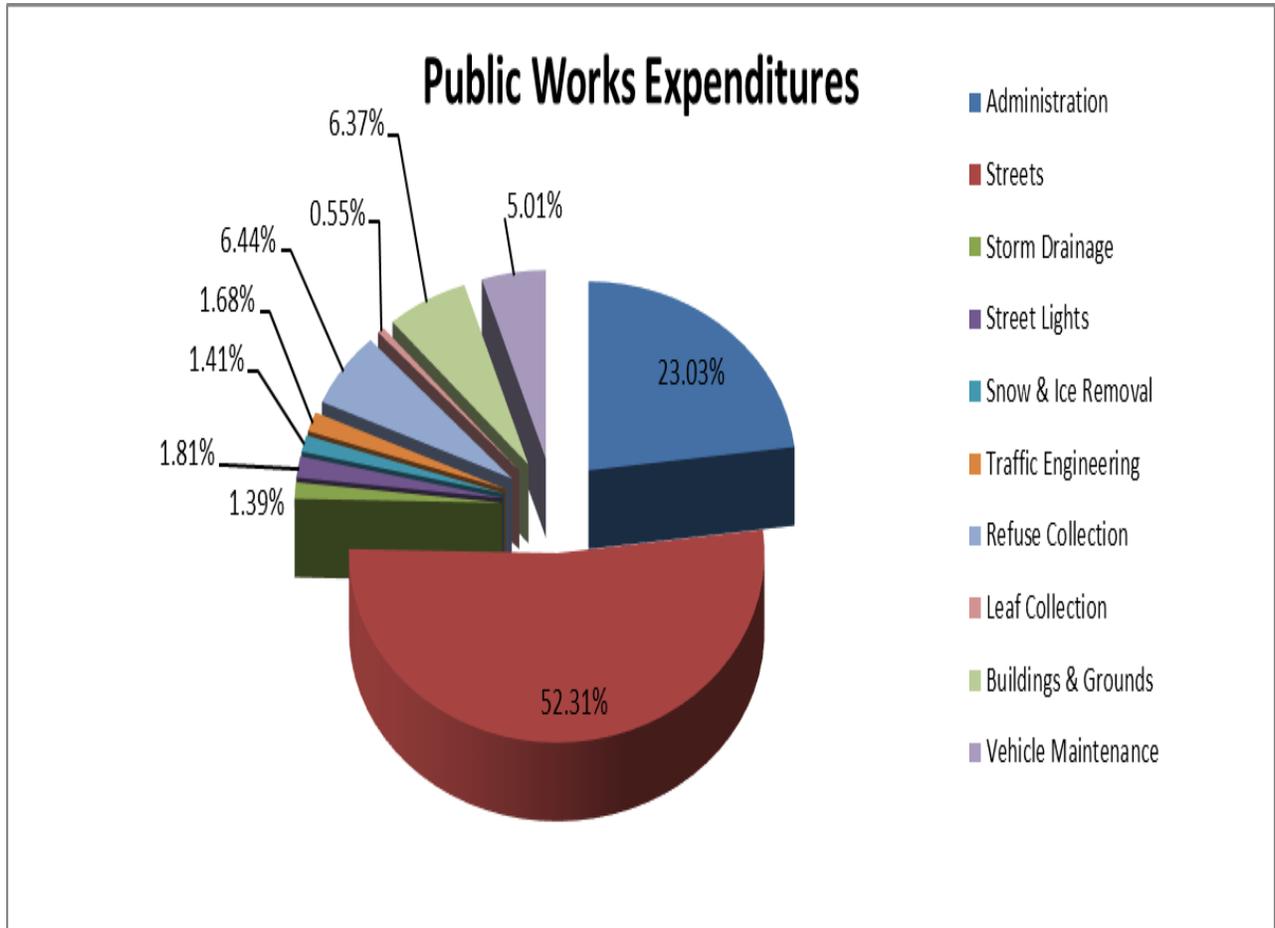
## **Ambulance and Rescue Services**

**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

		FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
	Administration	\$ 549,883	\$ 615,179	\$ 653,685	\$ 653,310	\$ 664,671	1.7%
	Streets	\$ 637,877	\$ 658,006	\$ 722,797	\$ 698,651	\$ 816,319	12.9%
	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	\$ 111,615	\$ 116,809	\$ 117,444	\$ 117,291	\$ 115,827	-1.4%
	Vehicle Maintenance	\$ 123,378	\$ 130,136	\$ 131,811	\$ 131,811	\$ 133,167	1.0%
	<b>Total Personnel</b>	<b>\$ 1,422,753</b>	<b>\$ 1,520,130</b>	<b>\$ 1,625,737</b>	<b>\$ 1,601,063</b>	<b>\$ 1,729,984</b>	<b>6.4%</b>
<b>Contract Services</b>							
	Administration	\$ 14,667	\$ 13,971	\$ 17,930	\$ 17,992	\$ 22,831	27.3%
	Streets	\$ 495,303	\$ 360,402	\$ 623,650	\$ 654,624	\$ 627,094	0.6%
	Storm Drainage	\$ 15,490	\$ 6,579	\$ 17,500	\$ 20,000	\$ 20,000	14.3%
	Street Lights	\$ 48,989	\$ 48,653	\$ 56,000	\$ 56,000	\$ 56,000	0.0%
	Snow & Ice Removal	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
	Traffic Engineering	\$ 7,815	\$ 21,887	\$ 47,000	\$ 37,000	\$ 47,000	0.0%
	Refuse Collection	\$ 336,739	\$ 312,761	\$ 234,000	\$ 189,000	\$ 199,000	-15.0%
	Leaf Collection	\$ 13,001	\$ 13,472	\$ 15,000	\$ 5,000	\$ 3,000	-80.0%
	Buildings & Grounds	\$ 27,613	\$ 37,168	\$ 42,900	\$ 42,724	\$ 52,045	21.3%
	Vehicle Maintenance	\$ 9,775	\$ 16,051	\$ 19,275	\$ 11,281	\$ 11,368	-41.0%
	<b>Total Contract Services</b>	<b>\$ 969,393</b>	<b>\$ 830,944</b>	<b>\$ 1,076,255</b>	<b>\$ 1,033,621</b>	<b>\$ 1,041,338</b>	<b>-3.2%</b>
<b>Other Commodities</b>							
	Administration	\$ 15,460	\$ 14,211	\$ 17,700	\$ 14,800	\$ 16,200	-8.5%
	Streets	\$ 120,829	\$ 120,532	\$ 175,500	\$ 153,000	\$ 173,500	-1.1%
	Storm Drainage	\$ 6,371	\$ 1,712	\$ 13,000	\$ 13,000	\$ 23,000	76.9%
	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Snow & Ice Removal	\$ 14,728	\$ 17,910	\$ 40,500	\$ 40,000	\$ 40,500	0.0%
	Traffic Engineering	\$ 5,011	\$ 5,201	\$ 5,000	\$ 6,544	\$ 5,000	0.0%
	Refuse Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Leaf Collection	\$ 9,043	\$ 7,913	\$ 11,500	\$ 8,000	\$ 14,000	21.7%
	Buildings & Grounds	\$ 23,244	\$ 18,900	\$ 26,000	\$ 25,000	\$ 29,000	11.5%
	Vehicle Maintenance	\$ 11,077	\$ 4,625	\$ 10,800	\$ 10,800	\$ 10,300	-4.6%
	<b>Total Other Commodities</b>	<b>\$ 205,762</b>	<b>\$ 191,005</b>	<b>\$ 300,000</b>	<b>\$ 271,144</b>	<b>\$ 311,500</b>	<b>3.8%</b>
<b>Capital Items</b>							
	Administration	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000	14.3%
	Streets	\$ 29,147	\$ -	\$ -	\$ -	\$ -	0.0%
	Storm Drainage	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Snow & Ice Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Traffic Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Refuse Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Leaf Collection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Buildings & Grounds	\$ 20,057	\$ -	\$ -	\$ -	\$ -	0.0%
	Vehicle Maintenance	\$ -	\$ 4,416	\$ 7,000	\$ -	\$ -	-100.0%
	<b>Total Capital Items</b>	<b>\$ 49,204</b>	<b>\$ 11,416</b>	<b>\$ 14,000</b>	<b>\$ 7,000</b>	<b>\$ 8,000</b>	<b>-42.9%</b>
<b>Total Public Works Expenditures</b>		<b>\$ 2,647,111</b>	<b>\$ 2,553,494</b>	<b>\$ 3,015,992</b>	<b>\$ 2,912,828</b>	<b>\$ 3,090,822</b>	<b>2.5%</b>

## Public Works Administration Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	041100-1110	\$ 402,479	\$ 455,634	\$ 480,855	\$ 480,855	\$ 488,675	1.6%
	FICA	041100-2100	\$ 29,499	\$ 33,555	\$ 36,785	\$ 36,785	\$ 37,384	1.6%
	VRS	041100-2210	\$ 52,993	\$ 59,658	\$ 63,281	\$ 63,281	\$ 64,310	1.6%
	Deferred Comp	041100-2220	\$ 6,015	\$ 5,747	\$ 5,455	\$ 5,455	\$ 5,455	0.0%
	Medical/Hospital	041100-2300	\$ 49,889	\$ 50,311	\$ 53,766	\$ 53,766	\$ 56,808	5.7%
	Group Life Insurance	041100-2400	\$ 4,515	\$ 5,355	\$ 6,347	\$ 6,347	\$ 5,815	-8.4%
	Short Term Disability Ins.	041100-2500	\$ -	\$ 4	\$ 2,356	\$ 2,356	\$ 2,394	1.6%
	Long Term Disability Ins.	041100-2501	\$ -	\$ 39	\$ 209	\$ 209	\$ 388	85.6%
	Unemployment Insurance	041100-2600	\$ 388	\$ 328	\$ 291	\$ 291	\$ 246	-15.5%
	Worker's Compensation	041100-2700	\$ 4,104	\$ 4,549	\$ 4,340	\$ 3,965	\$ 3,196	-26.4%
	<b>Total Personnel</b>		<b>\$ 549,883</b>	<b>\$ 615,179</b>	<b>\$ 653,685</b>	<b>\$ 653,310</b>	<b>\$ 664,671</b>	<b>1.7%</b>
<b>Contract Services</b>								
	Professional Service	041100-3150	\$ 1,300	\$ 470	\$ 3,000	\$ 2,500	\$ 3,000	0.0%
	Repairs & Maintenance	041100-3310	\$ -	\$ 825	\$ 630	\$ -	\$ 750	19.0%
	Advertising	041100-3600	\$ 1,697	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
	Postage	041100-5210	\$ 626	\$ 640	\$ 1,000	\$ 500	\$ 1,000	0.0%
	Telecommunications	041100-5230	\$ 5,055	\$ 4,848	\$ 5,200	\$ 5,200	\$ 5,650	8.7%
	Motor Vehicle Insurance	041100-5305				\$ 1,692	\$ 1,931	100.0%
	Lease of Equipment	041100-5410	\$ 5,990	\$ 5,689	\$ 6,600	\$ 6,600	\$ 9,000	36.4%
	<b>Total Contract Services</b>		<b>\$ 14,667</b>	<b>\$ 13,971</b>	<b>\$ 17,930</b>	<b>\$ 17,992</b>	<b>\$ 22,831</b>	<b>27.3%</b>
<b>Other Commodities</b>								
	Travel, Convention, Education	041100-5500	\$ 774	\$ 822	\$ 1,200	\$ 2,200	\$ 2,000	66.7%
	Miscellaneous	041100-5800	\$ 18	\$ 45	\$ 1,500	\$ 1,000	\$ 1,500	0.0%
	Dues & Membership	041100-5810	\$ 1,500	\$ 1,330	\$ 2,800	\$ 2,800	\$ 3,200	14.3%
	Office Supplies	041100-6001	\$ 1,848	\$ 3,666	\$ 3,000	\$ 2,000	\$ 2,500	-16.7%
	Repair & Maintenance Supplies	041100-6007	\$ 4,656	\$ 3,190	\$ 2,200	\$ 1,800	\$ 2,000	-9.1%
	Fuel	041100-6008	\$ 4,419	\$ 2,732	\$ 3,500	\$ 3,000	\$ 3,000	-14.3%
	Vehicle/Powered Equipment	041100-6009	\$ 2,244	\$ 2,426	\$ 3,500	\$ 2,000	\$ 2,000	-42.9%
	<b>Total Other Commodities</b>		<b>\$ 15,460</b>	<b>\$ 14,211</b>	<b>\$ 17,700</b>	<b>\$ 14,800</b>	<b>\$ 16,200</b>	<b>-8.5%</b>
<b>Capital Items</b>								
	Capital Outlay	041100-8000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000	14.3%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 8,000</b>	<b>14.3%</b>
<b>Total Public Works Administration</b>			<b>\$ 580,010</b>	<b>\$ 650,361</b>	<b>\$ 696,315</b>	<b>\$ 693,102</b>	<b>\$ 711,702</b>	<b>2.2%</b>

## Public Works Administration

- 1110 Regular Wages**  
The personnel services line item represents actual salaries for seven full time employees for FY16.
- 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 1.19%
- 2500 Short Term Disability Insurance**  
The item covers the cost at \$2.49/month per employee.
- 2501 Long Term Disability Insurance**  
The item covers the cost at 0.49% of covered payroll for regular employees.
- 2600 Unemployment Insurance**  
Calculated on the basis of 0.44% 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.

**5305 Motor Vehicle Insurance**

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

**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. Upon renewal of the lease, funding is provided to upgrade to a color large format printer.

**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, effectively serving as a contingency fund.

**5810 Dues & Memberships**

This item includes memberships and costs for maintaining PE certification, E&S Certifications, SWM 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, such as testing equipment and materials for stream monitoring (\$1200) and any miscellaneous items needed for the department (\$800).

**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 (\$8,000).

## Public Works Streets Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
Regular Wages	041200-1110	\$ 433,853	\$ 452,348	\$ 495,974	\$ 485,000	\$ 562,435	13.4%
FICA	041200-2100	\$ 31,769	\$ 32,936	\$ 37,942	\$ 37,103	\$ 43,026	13.4%
VRS	041200-2210	\$ 52,562	\$ 55,470	\$ 56,500	\$ 50,000	\$ 64,005	13.3%
Deferred Comp	041200-2220	\$ 4,691	\$ 3,088	\$ 2,519	\$ 2,519	\$ 3,372	33.9%
Medical/Hospital	041200-2300	\$ 82,470	\$ 81,136	\$ 89,292	\$ 87,000	\$ 108,240	21.2%
Group Life Insurance	041200-2400	\$ 4,482	\$ 4,979	\$ 5,667	\$ 5,000	\$ 5,788	2.1%
Short Term Disability Ins.	041200-2500	\$ -	\$ 6	\$ 2,104	\$ 2,000	\$ 2,385	13.4%
Long Term Disability Ins.	041200-2501	\$ -	\$ 32	\$ 359	\$ 345	\$ 388	8.1%
Unemployment Insurance	041200-2600	\$ 820	\$ 535	\$ 541	\$ 541	\$ 528	-2.4%
Worker's Compensation	041200-2700	\$ 27,230	\$ 27,477	\$ 31,899	\$ 29,143	\$ 26,152	-18.0%
<b>Total Personnel</b>		<b>\$ 637,877</b>	<b>\$ 658,006</b>	<b>\$ 722,797</b>	<b>\$ 698,651</b>	<b>\$ 816,319</b>	<b>12.9%</b>
<b>Contract Services</b>							
Contractual Repairs & Mainten:	041200-3150	\$ 480,828	\$ 352,762	\$ 600,000	\$ 630,000	\$ 600,000	0.0%
Tree Trimming	041200-3321	\$ 4,921	\$ 1,825	\$ 12,000	\$ 12,000	\$ 12,000	0.0%
Landscape Replacment - Trees	041200-3322	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
Telecommunications	041200-5230	\$ 405	\$ 391	\$ 450	\$ 450	\$ 450	0.0%
Motor Vehicle Insurance	041200-5305	\$ 9,150	\$ 5,424	\$ 5,700	\$ 9,674	\$ 9,144	60.4%
Rental Equipment	041200-5431	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
<b>Total Contract Services</b>		<b>\$ 495,303</b>	<b>\$ 360,402</b>	<b>\$ 623,650</b>	<b>\$ 654,624</b>	<b>\$ 627,094</b>	<b>0.6%</b>
<b>Other Commodities</b>							
Travel, Convention, Education	041200-5500	\$ 150	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Dues & Memberships	041200-5810	\$ -	\$ 260	\$ -	\$ -	\$ -	0.0%
Repair & Maintenance Supplies	041200-6007	\$ 45,913	\$ 47,051	\$ 77,500	\$ 65,000	\$ 77,500	0.0%
Fuel	041200-6008	\$ 33,056	\$ 37,336	\$ 52,000	\$ 42,000	\$ 50,000	-3.8%
Vehicle/Powered Equipment	041200-6009	\$ 41,709	\$ 35,886	\$ 45,000	\$ 45,000	\$ 45,000	0.0%
<b>Total Other Commodities</b>		<b>\$ 120,829</b>	<b>\$ 120,532</b>	<b>\$ 175,500</b>	<b>\$ 153,000</b>	<b>\$ 173,500</b>	<b>-1.1%</b>
<b>Capital Items</b>							
Capital Outlay	041200-8000	\$ 29,147	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay - SRTS		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay - Trolley Line Trail		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ 29,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Public Works Streets</b>		<b>\$ 1,283,157</b>	<b>\$ 1,138,941</b>	<b>\$ 1,521,947</b>	<b>\$ 1,506,275</b>	<b>\$ 1,616,913</b>	<b>6.2%</b>

## 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 two part time positions and on-call personnel. Two full time positions are again frozen and unfunded for FY16.

### **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 1.19%.

### **2500 Short Term Disability Insurance**

The item covers the cost at \$2.49/month per employee.

### **2501 Long Term Disability Insurance**

The item covers the cost at 0.49% of covered payroll for regular employees.

### **2600 Unemployment Insurance**

Calculated on the basis of 0.44% 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 one landline to the traffic signal cabinet at the Route 1/Route 54 intersection. Through this connection, VDOTs traffic center can download signal timing logs and then make programming adjustments when appropriate

**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	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
Repairs & Maintenance	041310-3310	\$ 15,490	\$ 6,579	\$ 17,500	\$ 20,000	\$ 20,000	14.3%
Total Contract Services		\$ 15,490	\$ 6,579	\$ 17,500	\$ 20,000	\$ 20,000	14.3%
Other Commodities							
Permits and Fees	041310-5810	\$ 3,000	\$ 624	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
Repair & Maintenance Supplies	041310-6007	\$ 3,371	\$ 1,088	\$ 10,000	\$ 10,000	\$ 20,000	100.0%
Total Other Commodities		\$ 6,371	\$ 1,712	\$ 13,000	\$ 13,000	\$ 23,000	76.9%
Capital Items							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Storm Drainage</b>		<b>\$ 21,861</b>	<b>\$ 8,291</b>	<b>\$ 30,500</b>	<b>\$ 33,000</b>	<b>\$ 43,000</b>	<b>41.0%</b>

**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, inlet grates, and stone.

## Street Light Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel							
	Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
	Repairs & Maintenance	041320-3310 \$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
	Electric Service	041320-5110 \$ 48,989	\$ 48,653	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
	Total Contract Services	\$ 48,989	\$ 48,653	\$ 56,000	\$ 56,000	\$ 56,000	0.0%
Other Commodities							
	Repair & Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Other Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Items							
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Total Capital Items	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Street Lights</b>		<b>\$ 48,989</b>	<b>\$ 48,653</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>0.0%</b>

### 3310 Repairs & Maintenance

This line item covers the cost for installation of new street lights 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 street lights and traffic signals in Town rights of way.

## Snow Removal Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Personnel		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
Professional Services	041330-3150	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
Total Contract Services		\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
Other Commodities							
Repair & Maintenance Supplies	041330-6007	\$ 14,728	\$ 17,910	\$ 40,500	\$ 40,000	\$ 40,500	0.0%
Total Other Commodities		\$ 14,728	\$ 17,910	\$ 40,500	\$ 40,000	\$ 40,500	0.0%
Capital Items							
Capital Outlay	041330-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Capital Items		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Snow &amp; Ice Removal</b>		<b>\$ 14,728</b>	<b>\$ 17,910</b>	<b>\$ 43,500</b>	<b>\$ 40,000</b>	<b>\$ 43,500</b>	<b>0.0%</b>

### 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.

### 8000 Capital Outlay

No expenditures are planned in this category.

## Traffic Engineering Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Services							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	041400-3310	\$ 7,815	\$ 21,887	\$ 47,000	\$ 37,000	\$ 47,000	0.0%
		\$ 7,815	\$ 21,887	\$ 47,000	\$ 37,000	\$ 47,000	0.0%
Other Commodities							
	041400-6007	\$ 5,011	\$ 5,201	\$ 5,000	\$ 6,544	\$ 5,000	0.0%
		\$ 5,011	\$ 5,201	\$ 5,000	\$ 6,544	\$ 5,000	0.0%
Capital Items							
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Traffic Engineering</b>		<b>\$ 12,826</b>	<b>\$ 27,088</b>	<b>\$ 52,000</b>	<b>\$ 43,544</b>	<b>\$ 52,000</b>	<b>0.0%</b>

### 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 as needed.

### 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.

## Refuse Collection Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel							
	Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
Contract Services							
	Refuse Collection	\$ 283,508	\$ 257,683	\$ 170,000	\$ 143,000	\$ 150,000	-11.8%
	Recycling	\$ 53,231	\$ 55,077	\$ 64,000	\$ 46,000	\$ 49,000	-23.4%
	<b>Total Contract Services</b>	<b>\$ 336,739</b>	<b>\$ 312,761</b>	<b>\$ 234,000</b>	<b>\$ 189,000</b>	<b>\$ 199,000</b>	<b>-15.0%</b>
Other Commodities							
	Repair & Maintenance Supplies		\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Other Commodities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
Capital Items							
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Total Public Works Refuse Collection</b>	<b>\$ 336,739</b>	<b>\$ 312,761</b>	<b>\$ 234,000</b>	<b>\$ 189,000</b>	<b>\$ 199,000</b>	<b>-15.0%</b>

### 3180 Refuse Collection

This is the annual contract cost for residential waste collection under the CVWMA regional program. Funding is provided for curbside trash collection with contractor provided carts. It also includes servicing the downtown trash cans (12), along with two dumpsters.

### 3181 Recycling

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

## Leaf Collection Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
Regular Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Overtime Wages		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Temporary Help Service Fees		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Personnel</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Contract Services</b>							
Repairs & Maintenance	042600-3310	\$ 13,001	\$ 13,472	\$ 15,000	\$ 5,000	\$ 3,000	-80.0%
<b>Total Contract Services</b>		\$ 13,001	\$ 13,472	\$ 15,000	\$ 5,000	\$ 3,000	-80.0%
<b>Other Commodities</b>							
Repair & Maintenance Supplies	042600-6007	\$ 9,043	\$ 7,913	\$ 11,500	\$ 8,000	\$ 14,000	21.7%
<b>Total Other Commodities</b>		\$ 9,043	\$ 7,913	\$ 11,500	\$ 8,000	\$ 14,000	21.7%
<b>Capital Items</b>							
Capital Outlay	042600-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Public Works Leaf Collection</b>		\$ 22,043	\$ 21,385	\$ 26,500	\$ 13,000	\$ 17,000	-35.8%

### 3310 Repairs and Maintenance—Contractual

This line item is the estimated cost for minor chipping of brush and leaves by an outside contractor. This service is performed on an as-needed basis, typically once per year. In FY 15 the Town began taking material to a local vendor at no cost, so this line item has been reduced by \$12,000.

### 6007 Repairs and Maintenance Supplies

This item includes funds equipment and tools used in the leaf collection process, as well as funds for parts for the leaf vacuums, and other items necessary for the operation of the equipment. In addition, funding is provided for one new leaf box that is used on a dump truck during collection operations (\$4,000).

### 6009 Vehicle and Power Equipment Supplies

No funding requested.

### 8000 Capital Outlay

No funding requested.

## Buildings & Grounds Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
Personnel								
	Regular Wages	043100-1100	\$ 76,649	\$ 81,077	\$ 79,383	\$ 79,383	\$ 76,654	-3.4%
	FICA	043100-2100	\$ 5,479	\$ 5,813	\$ 6,073	\$ 6,073	\$ 5,864	-3.4%
	VRS	043100-2210	\$ 9,006	\$ 9,623	\$ 9,533	\$ 9,533	\$ 9,824	3.1%
	Deferred Comp	043100-2220	\$ 1,499	\$ 869	\$ 854	\$ 854	\$ 854	0.0%
	Medical/Hospital	043100-2300	\$ 16,748	\$ 16,989	\$ 18,330	\$ 18,330	\$ 19,800	8.0%
	Group Life Insurance	043100-2400	\$ 768	\$ 864	\$ 956	\$ 956	\$ 888	-7.1%
	Short Term Disability Ins.	043100-2500	\$ -	\$ 1	\$ 355	\$ 355	\$ 366	3.1%
	Long Term Disability Ins.	043100-2501	\$ -	\$ 6	\$ 60	\$ 60	\$ 60	0.0%
	Unemployment Insurance	043100-2600	\$ 141	\$ 119	\$ 125	\$ 125	\$ 70	-44.0%
	Worker's Compensation	043100-2700	\$ 1,325	\$ 1,449	\$ 1,775	\$ 1,622	\$ 1,447	-18.5%
	<b>Total Personnel</b>		<b>\$ 111,615</b>	<b>\$ 116,809</b>	<b>\$ 117,444</b>	<b>\$ 117,291</b>	<b>\$ 115,827</b>	<b>-1.4%</b>
Contract Services								
	Professional Services	043100-3150	\$ -	\$ -	\$ -	\$ 2,500	\$ 5,000	0.0%
						\$ 1,750	\$ 7,000	100.0%
	Repairs & Maintenance	043100-3310	\$ 5,452	\$ 14,269	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
	Electric Service	043100-5110	\$ 17,928	\$ 17,207	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
	Heating Service	043100-5120	\$ 2,104	\$ 1,891	\$ 5,000	\$ 1,500	\$ 3,000	-40.0%
	Water & Sewer Bills	043100-5130	\$ 1,219	\$ 2,203	\$ 3,200	\$ 2,500	\$ 3,000	-6.3%
	Motor Vehicle Insurance	043100-5305	\$ 910	\$ 1,597	\$ 1,700	\$ 1,474	\$ 1,045	-38.5%
	<b>Total Contract Services</b>		<b>\$ 27,613</b>	<b>\$ 37,168</b>	<b>\$ 42,900</b>	<b>\$ 42,724</b>	<b>\$ 52,045</b>	<b>21.3%</b>
Other Commodities								
	Repair & Maintenance Supplies	043100-6007	\$ 10,088	\$ 10,238	\$ 15,000	\$ 15,000	\$ 18,000	20.0%
	Fuel	043100-6008	\$ 9,939	\$ 6,807	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
	Vehicle/Powered Equipment	043100-6009	\$ 3,217	\$ 1,855	\$ 3,000	\$ 2,000	\$ 3,000	0.0%
	<b>Total Other Commodities</b>		<b>\$ 23,244</b>	<b>\$ 18,900</b>	<b>\$ 26,000</b>	<b>\$ 25,000</b>	<b>\$ 29,000</b>	<b>11.5%</b>
Capital Items								
	Capital Outlay	043100-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ 20,057</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Public Works Buildings &amp; Grounds</b>			<b>\$ 182,528</b>	<b>\$ 172,877</b>	<b>\$ 186,344</b>	<b>\$ 185,015</b>	<b>\$ 196,872</b>	<b>5.6%</b>

## **Buildings & Grounds**

**1110 Regular Wages**

The personnel services line item represents actual salaries for FY 16, 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 1.19%.

**2500 Short Term Disability Insurance**

The item covers the cost at \$2.49/month per employee.

**2501 Long Term Disability Insurance**

The item covers the cost at 0.49% of covered payroll for regular employees.

**2600 Unemployment Insurance**

Calculated on the basis of 0.44% 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**

Funding provided for Landscaping contractor on annual contract to provide consultation and assistance on high visibility landscape areas, including downtown and BMP facilities.

**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.

**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**

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	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	064500-1110	\$ 86,327	\$ 90,646	\$ 89,306	\$ 89,306	\$ 90,150	0.9%
	FICA	064500-2100	\$ 6,034	\$ 6,316	\$ 6,832	\$ 6,832	\$ 6,897	1.0%
	VRS	064500-2210	\$ 11,297	\$ 11,864	\$ 11,753	\$ 11,753	\$ 11,864	0.9%
	Deferred Comp	064500-2220	\$ 777	\$ 794	\$ 792	\$ 792	\$ 792	0.0%
	Medical/Hospital	064500-2300	\$ 16,281	\$ 17,573	\$ 18,966	\$ 18,966	\$ 20,064	5.8%
	Group Life Insurance	064500-2400	\$ 963	\$ 1,065	\$ 1,179	\$ 1,179	\$ 1,073	-9.0%
	Short Term Disability Ins.	064500-2500	\$ -	\$ 1	\$ 438	\$ 438	\$ 442	0.9%
	Long Term Disability Ins.	064500-2501	\$ -	\$ 7	\$ 60	\$ 60	\$ 60	0.0%
	Unemployment Insurance	064500-2600	\$ 125	\$ 83	\$ 83	\$ 83	\$ 70	-15.7%
	Worker's Compensation	064500-2700	\$ 1,573	\$ 1,786	\$ 2,402	\$ 2,402	\$ 1,755	-26.9%
	<b>Total Personnel</b>		\$ 123,378	\$ 130,136	\$ 131,811	\$ 131,811	\$ 133,167	1.0%
<b>Contract Services</b>								
	Repairs & Maintenance	064500-3310	\$ 889	\$ 3,894	\$ 3,000	\$ 2,000	\$ 3,000	0.0%
	Heating Service	064500-5120	\$ 4,158	\$ 5,644	\$ 8,000	\$ 4,000	\$ 3,000	-62.5%
	Water & Sewer Bills	064500-5130	\$ 3,085	\$ 2,686	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Telecommunications	064500-5230	\$ 1,129	\$ 957	\$ 1,250	\$ 900	\$ 1,000	-20.0%
	Motor Vehicle Insurance	064500-5305	\$ 514	\$ 2,871	\$ 3,025	\$ 381	\$ 368	-87.8%
	<b>Total Contract Services</b>		\$ 9,775	\$ 16,051	\$ 19,275	\$ 11,281	\$ 11,368	-41.0%
<b>Other Commodities</b>								
	Repair & Maintenance Supplies	064500-6007	\$ 8,888	\$ 2,741	\$ 8,000	\$ 8,000	\$ 7,500	-6.3%
	Fuel	064500-6008	\$ 1,182	\$ 1,104	\$ 1,600	\$ 1,600	\$ 1,600	0.0%
	Vehicle/Powered Equipment	064500-6009	\$ 1,008	\$ 781	\$ 1,200	\$ 1,200	\$ 1,200	0.0%
	<b>Total Other Commodities</b>		\$ 11,077	\$ 4,625	\$ 10,800	\$ 10,800	\$ 10,300	-4.6%
<b>Capital Items</b>								
	Capital Outlay	064500-8000	\$ -	\$ 4,416	\$ 7,000	\$ -	\$ -	-100.0%
	<b>Total Capital Items</b>		\$ -	\$ 4,416	\$ 7,000	\$ -	\$ -	-100.0%
<b>Total Public Works Vehicle Maintenance</b>			\$ 144,230	\$ 155,228	\$ 168,886	\$ 153,892	\$ 154,835	-8.3%

## Vehicle Maintenance

**1110 Regular Wages**

The personnel services line item represents actual salaries for FY16 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 1.19%.

**2500 Short Term Disability Insurance**

The item covers the cost at \$2.49/month per employee.

**2501 Long Term Disability Insurance**

The item covers the cost at 0.49% of covered payroll for regular employees.

**2600 Unemployment Insurance**

Calculated on the basis of 0.44% 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.

**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 complex.

**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 (\$2,500).

**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 this year.

### Parks & Recreation Expenditure Detail

	Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>							
Regular Wages	071100-1110	\$ 75,928	\$ 67,565	\$ 75,000	\$ 75,000	\$ 76,275	1.7%
FICA	071100-2100	\$ 5,672	\$ 5,169	\$ 5,738	\$ 5,738	\$ 5,835	1.7%
VRS	071100-2210	\$ (26)	\$ (23)	\$ -	\$ -	\$ -	0.0%
Unemployment Insurance	071100-2600	\$ 551	\$ 397	\$ 359	\$ 359	\$ 309	-13.9%
Worker's Compensation	071100-2700	\$ 1,473	\$ 1,416	\$ 1,688	\$ 1,688	\$ 1,347	-20.2%
<b>Total Personnel</b>		<b>\$ 83,599</b>	<b>\$ 74,523</b>	<b>\$ 82,785</b>	<b>\$ 82,785</b>	<b>\$ 83,766</b>	<b>1.2%</b>
<b>Contract Services</b>							
Professional Services	071100-3150	\$ -	\$ 6,028	\$ 3,334	\$ 4,810	\$ 2,000	-40.0%
Repairs & Maintenance - Parks	071100-3160	\$ 106	\$ 421	\$ 5,000	\$ 10,800	\$ 5,000	0.0%
Repairs & Maintenance - Pool	071100-3161	\$ 7,630	\$ 3,609	\$ 15,000	\$ 15,000	\$ 17,000	13.3%
Tree Replacement	071100-3322	\$ 2,200	\$ 1,245	\$ 2,500	\$ 2,000	\$ 2,000	-20.0%
Electric Service - Pool	071100-5110	\$ 4,950	\$ 5,771	\$ 5,300	\$ 5,150	\$ 5,300	0.0%
Water & Sewer Bills	071100-5130	\$ 337	\$ 1,762	\$ 300	\$ 530	\$ 300	0.0%
Water & Sewer Bills - Pool	071100-5131	\$ 7,894	\$ 11,519	\$ 14,000	\$ 12,000	\$ 12,000	-14.3%
<b>Total Contract Services</b>		<b>\$ 23,116</b>	<b>\$ 30,355</b>	<b>\$ 45,434</b>	<b>\$ 50,290</b>	<b>\$ 43,600</b>	<b>-4.0%</b>
<b>Other Commodities</b>							
Miscellaneous	071100-5800	\$ 1,422	\$ 770	\$ 3,000	\$ 2,000	\$ 2,200	-26.7%
Community Garden	071100-6003	\$ -	\$ 1,766	\$ -	\$ 850	\$ -	0.0%
Repairs & Maintenance Supplies - Parks	071100-6007	\$ 11,847	\$ 6,881	\$ 7,500	\$ 6,500	\$ 7,500	0.0%
Repairs & Maintenance Supplies - Pool	071100-6008	\$ 6,912	\$ -	\$ -	\$ -	\$ -	0.0%
Pool Supplies	071100-6022	\$ 3,305	\$ 16,791	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
<b>Total Other Commodities</b>		<b>\$ 23,486</b>	<b>\$ 26,208</b>	<b>\$ 25,500</b>	<b>\$ 24,350</b>	<b>\$ 24,700</b>	<b>-3.1%</b>
<b>Capital Items</b>							
Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Parks &amp; Recreation</b>		<b>\$ 130,201</b>	<b>\$ 131,086</b>	<b>\$ 153,719</b>	<b>\$ 157,425</b>	<b>\$ 152,066</b>	<b>-1.1%</b>

## **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 .44% 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**

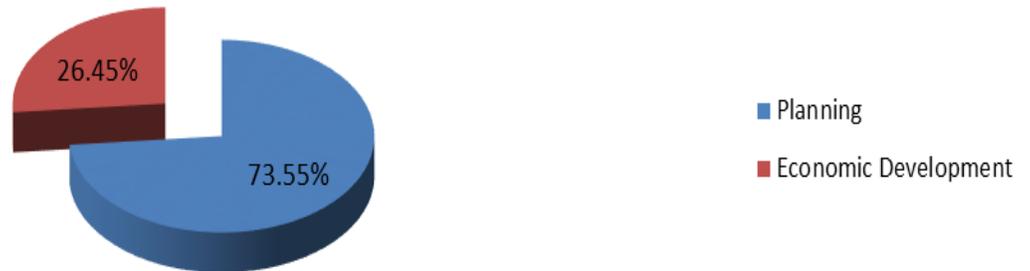
This line item was used to code pool supplies in the past, but these expenditures were moved to 6022.

**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

		FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Town Manager Recommended Budget FY15-16	% Change
<b>Personnel</b>							
	Planning	\$ 291,231	\$ 301,344	\$ 302,424	\$ 302,424	\$ 311,980	3.2%
	Economic Development	\$ 67,107	\$ 38,166	\$ 72,739	\$ 61,367	\$ 81,730	12.4%
	<b>Total Personnel</b>	<b>\$ 358,338</b>	<b>\$ 339,510</b>	<b>\$ 375,163</b>	<b>\$ 363,791</b>	<b>\$ 393,710</b>	<b>4.9%</b>
<b>Contract Services</b>							
	Planning	\$ 33,163	\$ 32,837	\$ 43,500	\$ 42,750	\$ 42,750	-1.7%
	Economic Development	\$ 11,363	\$ 23,810	\$ 31,230	\$ 31,380	\$ 32,630	4.5%
	<b>Total Contract Services</b>	<b>\$ 44,526</b>	<b>\$ 56,647</b>	<b>\$ 74,730</b>	<b>\$ 74,130</b>	<b>\$ 75,380</b>	<b>0.9%</b>
<b>Other Commodities</b>							
	Planning	\$ 35,225	\$ 34,822	\$ 35,600	\$ 37,600	\$ 36,100	1.4%
	Economic Development	\$ 57,924	\$ 48,047	\$ 36,100	\$ 33,000	\$ 26,100	-27.7%
	<b>Total Other Commodities</b>	<b>\$ 93,150</b>	<b>\$ 82,868</b>	<b>\$ 71,700</b>	<b>\$ 70,600</b>	<b>\$ 62,200</b>	<b>-13.2%</b>
<b>Capital Items</b>							
	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Community Development Exp</b>		<b>\$ 496,013</b>	<b>\$ 479,026</b>	<b>\$ 521,593</b>	<b>\$ 508,521</b>	<b>\$ 531,290</b>	<b>1.9%</b>

## Planning Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	081100-1110	\$ 210,917	\$ 220,859	\$ 217,423	\$ 217,423	\$ 223,740	2.9%
	FICA	081100-2100	\$ 15,136	\$ 15,926	\$ 16,633	\$ 16,633	\$ 17,116	2.9%
	VRS	081100-2210	\$ 26,811	\$ 28,326	\$ 28,350	\$ 28,350	\$ 29,176	2.9%
	Deferred Comp	081100-2220	\$ 3,143	\$ 3,122	\$ 3,058	\$ 3,058	\$ 3,058	0.0%
	Medical/Hospital	081100-2300	\$ 31,759	\$ 29,493	\$ 31,830	\$ 31,830	\$ 33,960	6.7%
	Group Life Insurance	081100-2400	\$ 2,261	\$ 2,542	\$ 2,844	\$ 2,844	\$ 2,638	-7.2%
	Short Term Disability Ins.	081100-2500	\$ -	\$ 2	\$ 1,056	\$ 1,056	\$ 1,086	2.8%
	Long Term Disability Ins.	081100-2501	\$ -	\$ 18	\$ 120	\$ 120	\$ 120	0.0%
	Unemployment Insurance	081100-2600	\$ 325	\$ 219	\$ 186	\$ 186	\$ 141	-24.2%
	Worker's Compensation	081100-2700	\$ 879	\$ 839	\$ 924	\$ 924	\$ 684	-26.0%
	<b>Total Personnel</b>		<b>\$ 291,231</b>	<b>\$ 301,344</b>	<b>\$ 302,424</b>	<b>\$ 302,424</b>	<b>\$ 311,719</b>	<b>3.1%</b>
<b>Contract Services</b>								
	Professional Services	081100-3150	\$ 16,019	\$ 19,370	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
	Housing Rehab & Demo	081100-3160	\$ 7,625	\$ 2,300	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
	Repairs & Maintenance	081100-3310	\$ 1,410	\$ 3,150	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
	Printing & Binding	081100-3500	\$ 1,975	\$ -	\$ 500	\$ 500	\$ 500	0.0%
	Advertising	081100-3600	\$ 2,612	\$ 4,527	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
	Postage	081100-5210	\$ 606	\$ 606	\$ 1,000	\$ 500	\$ 750	-25.0%
	Telecommunications	081100-5230	\$ 2,916	\$ 2,885	\$ 3,000	\$ 2,500	\$ 2,500	-16.7%
	<b>Total Contract Services</b>		<b>\$ 33,163</b>	<b>\$ 32,837</b>	<b>\$ 43,500</b>	<b>\$ 42,500</b>	<b>\$ 42,750</b>	<b>-1.7%</b>
<b>Other Commodities</b>								
	Travel, Convention & Education	081100-5500	\$ 4,551	\$ 5,320	\$ 5,500	\$ 8,000	\$ 6,000	9.1%
	Contributions, Other Payment	081100-5600	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	0.0%
	Dues & Membership	081100-5810	\$ 1,789	\$ 1,705	\$ 1,600	\$ 1,600	\$ 1,600	0.0%
	Office Supplies	081100-6001	\$ 2,180	\$ 3,189	\$ 2,750	\$ 2,750	\$ 2,750	0.0%
	Fuel	081100-6008	\$ 2,471	\$ 841	\$ 1,750	\$ 1,000	\$ 1,750	0.0%
	Vehicle Maintenance	081100-6009	\$ 1,233	\$ 767	\$ 1,000	\$ 750	\$ 1,000	0.0%
	<b>Total Other Commodities</b>		<b>\$ 35,225</b>	<b>\$ 34,822</b>	<b>\$ 35,600</b>	<b>\$ 37,100</b>	<b>\$ 36,100</b>	<b>1.4%</b>
<b>Capital Items</b>								
	Capital Outlay	081100-8000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Planning</b>			<b>\$ 359,619</b>	<b>\$ 369,003</b>	<b>\$ 381,524</b>	<b>\$ 382,024</b>	<b>\$ 390,569</b>	<b>2.4%</b>

## Planning

### **1110 Regular Wages**

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

### **2100 FICA**

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

### **2210 VRS**

VRS is calculated on the basis of 13.16% 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 1.19%

### **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 0.44% 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 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 (Town Hall and Public Works Annex), including the Town Hall plotter/scanner.

**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.) There is an increase for FY-16 to cover the cost of new board member training.

**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 staff.

**8000 Capital Outlay**

This account pays for long-term capital expenditures.

## Economic Development Expenditure Detail

		Acct. Code	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Personnel</b>								
	Regular Wages	081700-1100	\$ 47,554	\$ 27,657	\$ 53,100	\$ 45,000	\$ 58,986	11.1%
	FICA	081700-2100	\$ 3,500	\$ 2,050	\$ 4,062	\$ 3,443	\$ 4,512	11.1%
	VRS	081700-2210	\$ 6,356	\$ 3,611	\$ 6,988	\$ 5,000	\$ 7,763	11.1%
	Deferred Comp	081700-2220	\$ 993	\$ 499	\$ 1,062	\$ 610	\$ 2,400	126.0%
	Medical/Hospital	081700-2300	\$ 8,045	\$ 3,921	\$ 6,432	\$ 4,000	\$ 6,948	8.0%
	Group Life Insurance	081700-2400	\$ 539	\$ 324	\$ 701	\$ 400	\$ 702	0.1%
	Short Term Disability Ins.	081700-2500	\$ -	\$ 1	\$ 260	\$ 250	\$ 289	11.2%
	Long Term Disability Ins.	081700-2501	\$ -	\$ 4	\$ 30	\$ 20	\$ 30	0.0%
	Unemployment Insurance	081700-2600	\$ 64	\$ 42	\$ 46	\$ 47	\$ 35	-23.9%
	Worker's Compensation	081700-2700	\$ 56	\$ 57	\$ 58	\$ 54	\$ 43	-25.9%
	<b>Total Personnel</b>		\$ 67,107	\$ 38,166	\$ 72,739	\$ 58,824	\$ 81,708	12.3%
<b>Contract Services</b>								
	Professional Services	081700-3150	\$ 3,599	\$ 1,870	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
	Printing & Binding	081700-3500	\$ 350	\$ 115	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
	Advertising	081700-3600	\$ 6,277	\$ 18,163	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
	Electric Service	081700-5110	\$ -	\$ 1,059	\$ 1,000	\$ 2,750	\$ 2,500	150.0%
	Heating Service	081700-5120	\$ -	\$ 1,934	\$ 3,000	\$ 1,500	\$ 3,000	0.0%
	Postage	081700-5210	\$ 56	\$ -	\$ 150	\$ 50	\$ 50	-66.7%
	Telecommunications	081700-5230	\$ 1,081	\$ 670	\$ 1,080	\$ 500	\$ 1,080	0.0%
	<b>Total Contract Services</b>		\$ 11,363	\$ 23,810	\$ 31,230	\$ 30,800	\$ 32,630	4.5%
<b>Other Commodities</b>								
	Travel, Convention & Education	081700-5500	\$ 3,488	\$ 721	\$ 3,500	\$ 2,500	\$ 3,500	0.0%
	Contributions, Other Payment	081700-5600	\$ 45,185	\$ 45,000	\$ 20,000	\$ 20,000	\$ 10,000	-50.0%
	Façade/Landscaping Grants	081700-5714	\$ 7,400	\$ 1,125	\$ 10,000	\$ 7,500	\$ 10,000	0.0%
	Dues & Membership	081700-5810	\$ 1,435	\$ 525	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
	Office Supplies	081700-6001	\$ 417	\$ 609	\$ 500	\$ 500	\$ 500	0.0%
	Fuel	081700-6008	\$ -	\$ 57	\$ 300	\$ -	\$ 300	0.0%
	Vehicle & Powered Equipment	081700-6009	\$ -	\$ 9	\$ 500	\$ 200	\$ 500	0.0%
	<b>Total Other Commodities</b>		\$ 57,924	\$ 48,047	\$ 36,100	\$ 32,000	\$ 26,100	-27.7%
<b>Capital Items</b>								
	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
	<b>Total Capital Items</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Economic Development</b>			\$ 136,394	\$ 110,023	\$ 140,069	\$ 121,624	\$ 140,438	0.3%

## Economic Development

**1110 Regular Wages**

The personnel services line item represents actual salaries for FY16.

**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 1.19%.

**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 0.44% 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 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, downtown maps 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. This item also assists in providing information to the public regarding major community 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 as appropriate.
- 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	FY12-13 Actual	FY13-14 Actual	Amended Budget FY14-15	Mid Year Estimate FY14-15	Adopted Budget FY15-16	% Change
<b>Non-Department</b>	90000						
Contingency							
OPEB Trust Payment	090000-9200	\$ 112,800	\$ 119,000	\$ 125,500	\$ 125,500	\$ 104,500	-16.7%
Retiree Health Premiums	090000-9210	\$ 28,692	\$ 33,957	\$ 35,496	\$ 30,708	\$ 31,783	-10.5%
Debt Service Interest (1993)	090000-9060	\$ 571		\$ -	\$ -		0.0%
Debt Service Principal (1993)	090000-9070	\$ 39,955		\$ -	\$ -		0.0%
Debt Service Interest (Hanover)	090000-9098	\$ 2,360		\$ -	\$ -		0.0%
Debt Service Principal (Hanover)	090000-9099	\$ 165,029		\$ -	\$ -		0.0%
Transfer to Capital Projects	090000-9900	\$ 705,000	\$ 787,500	\$ 1,005,408	\$ 1,005,408	\$ 1,135,000	12.9%
<b>Total Non-Departmental Payments</b>		<b>\$ 1,054,407</b>	<b>\$ 940,457</b>	<b>\$ 1,166,404</b>	<b>\$ 1,161,616</b>	<b>\$ 1,271,283</b>	<b>9.0%</b>

### 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	Adopted	Amended Total	Estimated	Estimated	Adopted	Adopted
Account Name	GL Code	Balance	Budget	Resources	Expenditures	Balance	FY2016	Budget
		6/30/2014	FY2015	FY15	FY 2015	6/30/2015	Appropriation	FY2016
<b>APPROPRIATIONS - Local</b>								
<b>PUBLIC WORKS - STREETS</b>								
Residential Improvemnt Program	4-300-041000-8112	199.35	25,000.00	25,199.00	0	25,199.00	25,000	50,199.00
Sidewalks, curb and gutter	4-300-041000-8113	228,255.86	25,000.00	253,256.00	0	253,256.00	250,000	503,256.00
Safe Routes to School	4-300-041000-8114	384,929.15		384,929.00	384,929.00	0.00	0	0.00
Intersection Improvements - Rt. 1/Ashcake Rd.	4-300-041000-8129	24,592.00	-24,592.00	0.00	0	0.00	0	0.00
Intersection Improvements - Rt. 1/Route 54	4-300-041000-8124	450,000.00	0.00	450,000.00	0	450,000.00	0	450,000.00
Intersection Impr. - Vitamin Shoppe Way/Rt. 1	4-300-041000-8131	325,000.00	375,000.00	700,000.00	66400	633,600.00	0	633,600.00
Local share (included above):			25,000.00					
Route 1 Improvements - Pleasant to Ashcake		0.00	0.00	0.00	0	0.00	0	0.00
Vaughan Road Extension		0.00	0.00	0.00	0	0.00	0	0.00
RR Crossing Improvements	4-300-041000-8130	80,000.00	-80,000.00	0.00	0	0.00	0	0.00
<b>STORMWATER MANAGEMENT PROGRAM</b>								
Drainage Improvements	4-300-041000-8128	44,080.86	25,000.00	69,081.00	0	69,081.00	25,000	94,081.00
Stormwater Management Program (TMDL)	4-300-041310-8111	46,876.16	25,000.00	71,876.00	0	71,876.00	50,000	121,876.00
VSMP II	4-300-041310-8112	17,631.20	0.00	17,631.00	17,631.00	0.00	0	0.00
APD Parking Lot/Mechumps Ck. UT Rehab	4-300-041310-8113		315,000.00	357,500.00	131481	226,019.00	0	226,019.00
Local share (included above):			0.00					
<b>PUBLIC FACILITIES</b>								
Town Hall Renovation/Downtown Campus Mas	4-300-010602-8111	0.00	0.00	0.00	0	0.00	0	0.00
Town Hall Annex	4-300-010602-8113	0.00	0.00	0.00	0	0.00	0	0.00
Downtown Campus Maintenance Fund	4-300-010602-8114	101,712.00	0.00	101,712.00	50000	51,712.00	0	51,712.00
Public Works Facilities	4-300-064500-8111	112,578.50	0.00	112,579.00	35810	76,769.00	25,000	101,769.00
Public Works Facilities Maintenance	4-300-064500-8112	0.00	0.00	0.00	0	0.00	0	0.00
Police Department Building Maintenance	4-300-031100-8003	0.00	0.00	0.00	0	0.00	15,000	15,000.00
Railroad Avenue Parking Lot	4-300-010602-8112	0.00	0.00	0.00	0	0.00	0	0.00
Ashland Theatre	4-300-010602-8115	92,515.68	200,000.00	292,516.00	25000	267,516.00	250,000	517,516.00

## Capital Projects Fund

<b>VEHICLE MAINTENANCE</b>								
Public Works Vehicle Replacement Fund	4-300-041000-8126	183,401.34	125,000.00	308,401.00	104324	204,077.00	125,000	329,077.00
APD Capital Expenditures	4-300-031100-8002	0.00	0.00	0.00	0	0.00	20,000	20,000.00
Police Vehicle Replacement Fund	4-300-031100-8001	17,950.91	80,000.00	97,951.00	88000	9,951.00	100,000	109,951.00
<b>PARKS &amp; RECREATION</b>								
Town Farm Park (N. Ashland Park)	4-300-071100-8112	0.00	0.00	0.00	0	0.00	0	0.00
Property Acquisition		0.00	0.00	0.00	0	0.00	0	0.00
Pufferbelly Park Maintenance	4-300-071100-8120	16,591.00	0.00	16,591.00	5,000	11,591.00	0	11,591.00
DeJarnette Park Maintenance	4-300-071100-8115	10,000.00	-5,000.00	5,000.00	0	5,000.00	0	5,000.00
Trails	4-300-071100-8114	15,000.00	-5,000.00	10,000.00	0	10,000.00	0	10,000.00
Carter Park Maintenance	4-300-071100-8116	20,707.00	-5,000.00	20,707.00	8,500	12,207.00	0	12,207.00
Carter Park Pool Renovation/Expansion Project	4-300-071100-8122	95,964.00	100,000.00	190,964.00	0	190,964.00	100,000	290,964.00
S. Taylor Street Park Maintenance	4-300-071100-8121	13,085.95	-5,000.00	8,086.00	0	8,086.00	0	8,086.00
Skateboard Park Maintenance	4-300-071100-8120	14,803.35	-5,000.00	9,803.00	0	9,803.00	0	9,803.00
Trail on N. Center St.	4-300-071100-8119	0.00	0.00	0.00	0	0.00	0	0.00
Entertainment Facility		0.00	0.00	0.00	0	0.00	0	0.00
<b>ECONOMIC DEVELOPMENT</b>								
Relocation of overhead utilities	4-300-080000-8001	0.00	0.00	0.00	0	0.00	0	0.00
Downtown Parking	4-300-080000-8004	20,000.00	-20,000.00	0.00	0	0.00	0	0.00
Downtown Sidewalks	4-300-080000-8005	71,895.57	400,000.00	471,896.00	70000	401,896.00	0	401,896.00
I-95 Interchange Landscape/Enhancement		0.00	0.00	0.00	0	0.00	0	0.00
Gateway & Wayfinding	4-300-080000-8007	156,355.00	0.00	156,355.00	50000	106,355.00	0	106,355.00
Economic Development Fund	4-300-080000-8008	25,000.00	25,000.00	75,000.00	0	75,000.00	25,000	100,000.00
Broadband/Fiber Optics	4-300-080000-8009	0.00	0.00	0.00	0	0.00	125,000	125,000.00
<b>NON DEPARTMENTAL</b>								
Interest								
Specific Contingency	4-300-091400-8111							
<b>Total Contingency</b>		124,990.24	0.00	128,737.00		128,737.00		128,737.00
<b>TOTAL APPROPRIATIONS - Local</b>		2,694,115.12	905,408.00	4,335,770.00	1,037,075.00	3,298,695.00	1,135,000.00	4,433,695.00
<b>Less Revenue Directly into CPF</b>								
<b>TRANSFER FROM GENERAL FUND</b>			<b>905,408.00</b>				<b>1,135,000.00</b>	

## Personnel Summary and Recommendations

### A. STAFFING LEVELS

I am proposing one change to staffing levels in FY16. There are funds in the Streets Department to hire an Operations Supervisor.

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

#### 1.) Cost of Living Adjustments

The proposed budget contains a 1.7% 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) Salary Adjustments

The proposed budget contains a 3.3% salary increase for all full time employees making less than \$36,000 prior to the 1.7% COLA increase. In addition, the proposed budget contains a 5% salary increase for the Chief of Police and Assistant to the Town Manager, and a 2% additional salary increase for the Deputy Town Manager and Director of Planning & Community Development. The Town Council has also recommended a 2.3% salary increase for the Town Manager.

#### 4) Health Insurance

The proposed budget contains funding for continued coverage of two existing plans. There is a 3.2% increase in the Town's Health Insurance premiums for FY16.

#### 5) Tuition Reimbursement Benefit

The proposed budget includes additional funding to raise the tuition reimbursement benefit from \$2,000 per fiscal year to \$4,000 per fiscal year.

#### 6) Police Career Development

The proposed budget recommends changing the Town Council policy on Career Development to reduce the final step increase from 4.5% to 4.0%.

# Pay Plan

Effective for 2015-2016 Budget

	FY16	FY16	FY16
GRADE	MINIMUM	MID	MAXIMUM
1	12,923	17,232	21,542
2	13,568	18,092	22,617
3	14,247	18,999	23,750
4	14,958	19,946	24,935
5	15,705	20,943	26,181
6	16,493	21,993	27,493
7	17,317	23,092	28,867
8	18,181	24,244	30,307
9	19,092	25,459	31,827
10	20,046	26,731	33,416
11	21,047	28,066	35,085
12	22,101	29,472	36,842
13	23,204	30,943	38,681
14	24,367	32,493	40,620
15	25,585	34,117	42,650
16	26,864	35,823	44,782
17	28,206	37,613	47,019
18	29,618	39,495	49,372
19	31,096	41,467	51,837
20	32,651	43,541	54,430
21	34,286	45,720	57,154
22	36,000	48,006	60,012
23	37,799	50,405	63,011
24	39,688	52,924	66,160
25	41,674	55,572	69,471
26	43,759	58,353	72,947
27	45,945	61,268	76,590
28	48,242	64,331	80,419
29	50,654	67,547	84,440
30	53,186	70,924	88,662
31	55,847	74,472	93,097
32	58,638	78,194	97,750
33	61,573	82,107	102,642
34	64,651	86,212	107,773
35	67,885	90,524	113,164
36	69,881	93,187	116,492

# Pay and Classification Plan

Effective July 1, 2015

POSITION TITLE	2015 Grade	2016 Grade	Authorized No. Emp.
<b>ADMINISTRATION</b>			
Account Clerk	16	16	1
Visitors' Center Manager	15	15	1
Management Analyst	24	24	1
Assistant to the Town Manager*	22	22	1
Deputy Town Manager/Finance Director*	35	35	1
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>			
Administrative Assistant A	18	18	1
Senior Planner/GIS Technician*	29	29	1
Deputy Zoning Administrator/Parks & Recreation Coordinator*	28	28	1
Economic Development Coordinator*	28	28	1
Director of Planning*	32	32	1
<b>POLICE</b>			
Police Officer Trainee	25	25	0
Police Officer	26	26	13
Police Corporal	28	28	0
Police Sergeant	29	29	5
Police Lieutenant*	31	31	1
Police Captain*	32	32	1
Police Major*	33	33	1
Chief of Police*	34	34	1
Investigator	26	26	3
Support Services Officer	16	16	1
Senior Support Services Officer	18	18	1
Police Business Manager	20	20	1

<b>PUBLIC WORKS</b>				
<b>Administrative Assistant A</b>		<b>18</b>	<b>18</b>	<b>1</b>
<b>Project Manager</b>		<b>26</b>	<b>26</b>	<b>3</b>
<b>Civil Engineer*</b>		<b>29</b>	<b>29</b>	<b>1</b>
<b>Town Engineer*</b>		<b>32</b>	<b>32</b>	<b>1</b>
<b>Director of Public Works*</b>		<b>36</b>	<b>36</b>	<b>1</b>
<b>Equipment Operator A</b>		<b>17</b>	<b>17</b>	<b>4**</b>
<b>Equipment Operator B</b>		<b>18</b>	<b>18</b>	<b>4</b>
<b>Equipment Operator C</b>		<b>20</b>	<b>20</b>	<b>3**</b>
<b>Lead Equipment Operator</b>		<b>22</b>	<b>22</b>	<b>1</b>
<b>Street Maintenance Supervisor</b>		<b>27</b>	<b>27</b>	<b>1</b>
<b>Building &amp; Grounds Maintenance Worker</b>		<b>17</b>	<b>17</b>	<b>1</b>
<b>Senior Building &amp; Grounds Maintenance Worker</b>		<b>18</b>	<b>18</b>	<b>1</b>
<b>Building &amp; Grounds Maintenance Supervisor</b>		<b>22</b>	<b>22</b>	<b>1</b>
<b>Equipment Mechanic</b>		<b>20</b>	<b>20</b>	<b>1</b>
<b>Lead Equipment Mechanic</b>		<b>23</b>	<b>23</b>	<b>1</b>
<b>Operations Supervisor</b>		<b>NA</b>	<b>28</b>	<b>1</b>

\*\* Represents one authorized but unfunded position.

\* Denotes FLSA Exempt position.

# Town of Ashland Organizational Structure

