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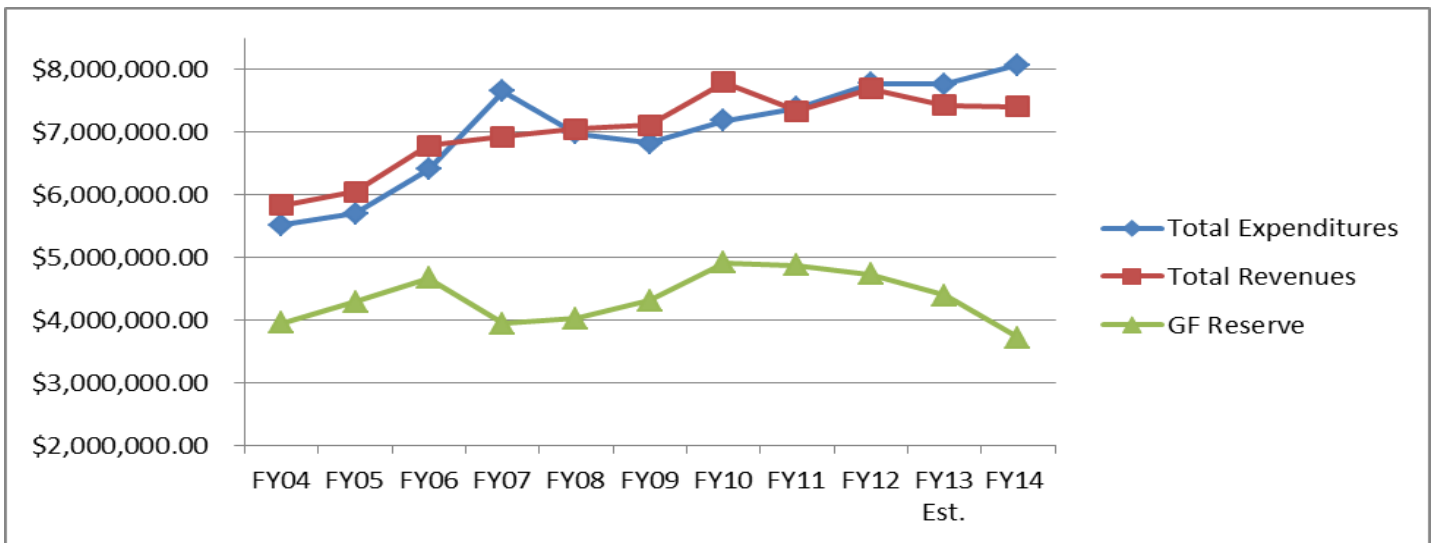
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Town of Ashland Proposed Financial Plan
July 1, 2013—June 30, 2014

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

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

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



Revenues:

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

Personnel:

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

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

Benefits:

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

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

Capital:

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

Summary:

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

Tax Rates and Levies

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

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

Consumer Utility Tax—Each Service

Electric:

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

Natural Gas:

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

Utility License Tax

Telephone:

0.5% of gross receipts within the Town

Other Local Taxes

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

Motor Vehicle License Tax

| | |
|-----------------|---------|
| Cars and Trucks | \$25.00 |
| Motorcycles | \$15.00 |

Fund Balance

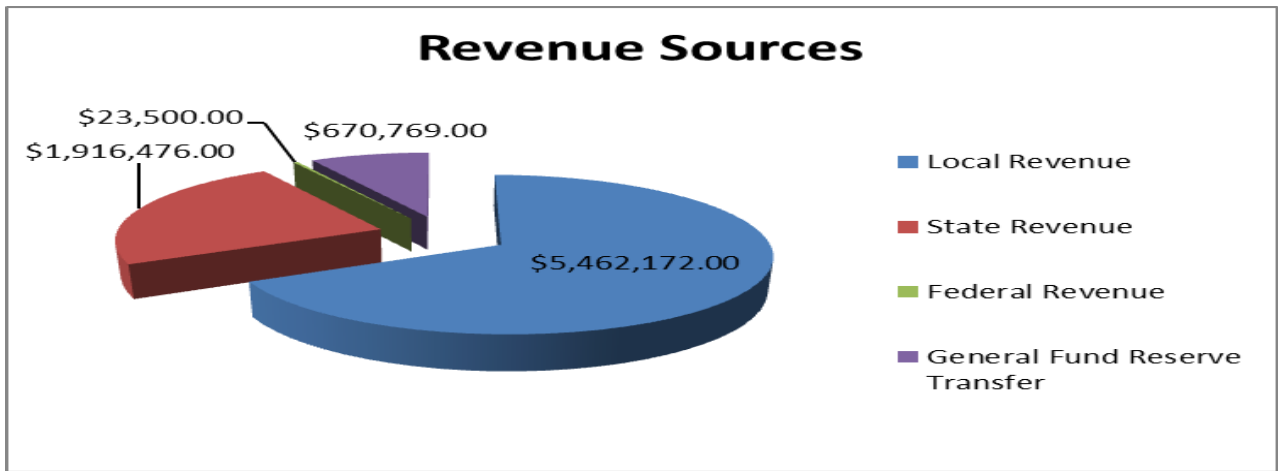
For reference, the actual fund balance for the previous fifteen years is tabulated below:

General Fund Balance as presented in annual audit:

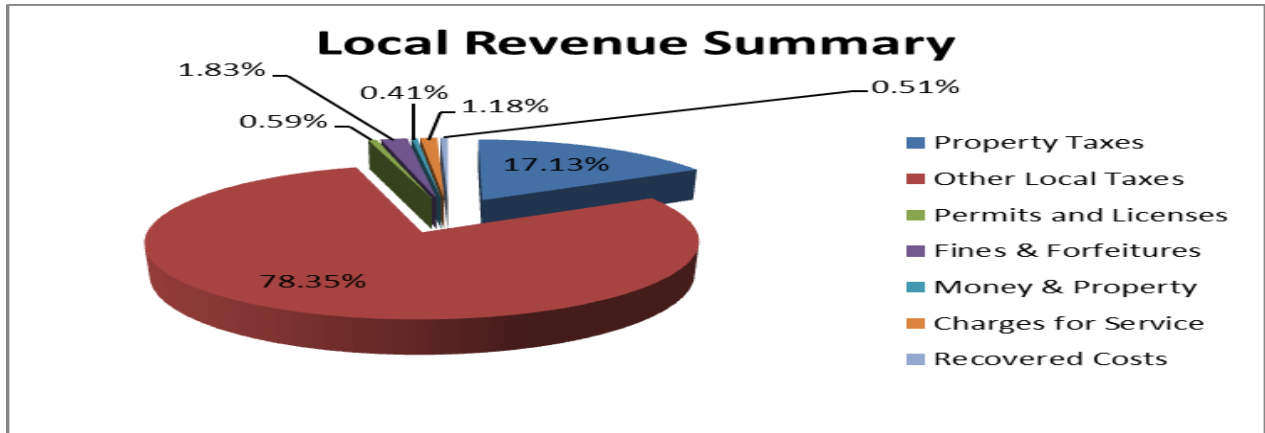
| | |
|--|--------------------|
| June 30, 1997: | \$2,306,539 |
| June 30, 1998: | \$2,717,683 |
| June 30, 1999: | \$2,981,739 |
| June 30, 2000: | \$3,496,054 |
| June 30, 2001: | \$3,941,769 |
| June 30, 2002: | \$3,933,094 |
| June 30, 2003 | \$3,636,499 |
| June 30, 2004 | \$3,765,068 |
| June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

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

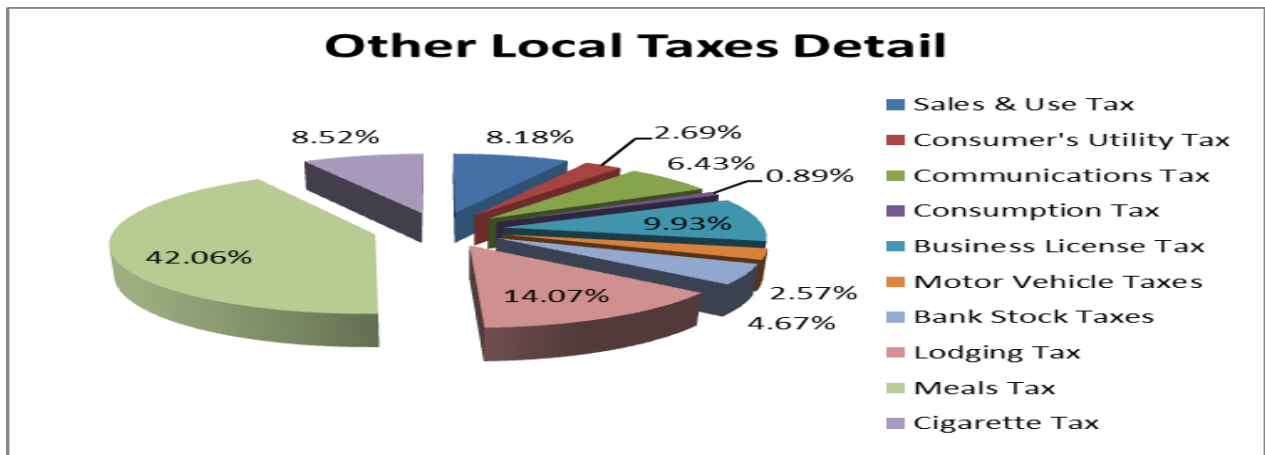
Revenue Summary



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



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



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

Revenue Detail

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

Revenue Detail Continued

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

Revenue Detail Continued

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

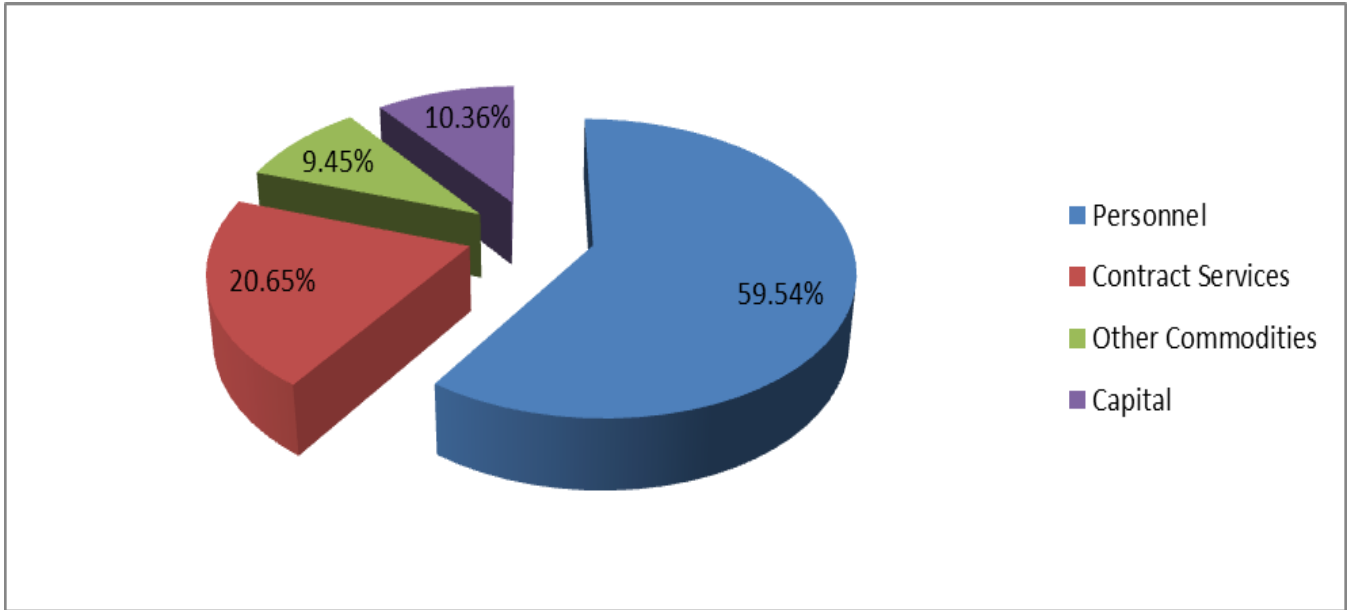
Revenue Detail Continued

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

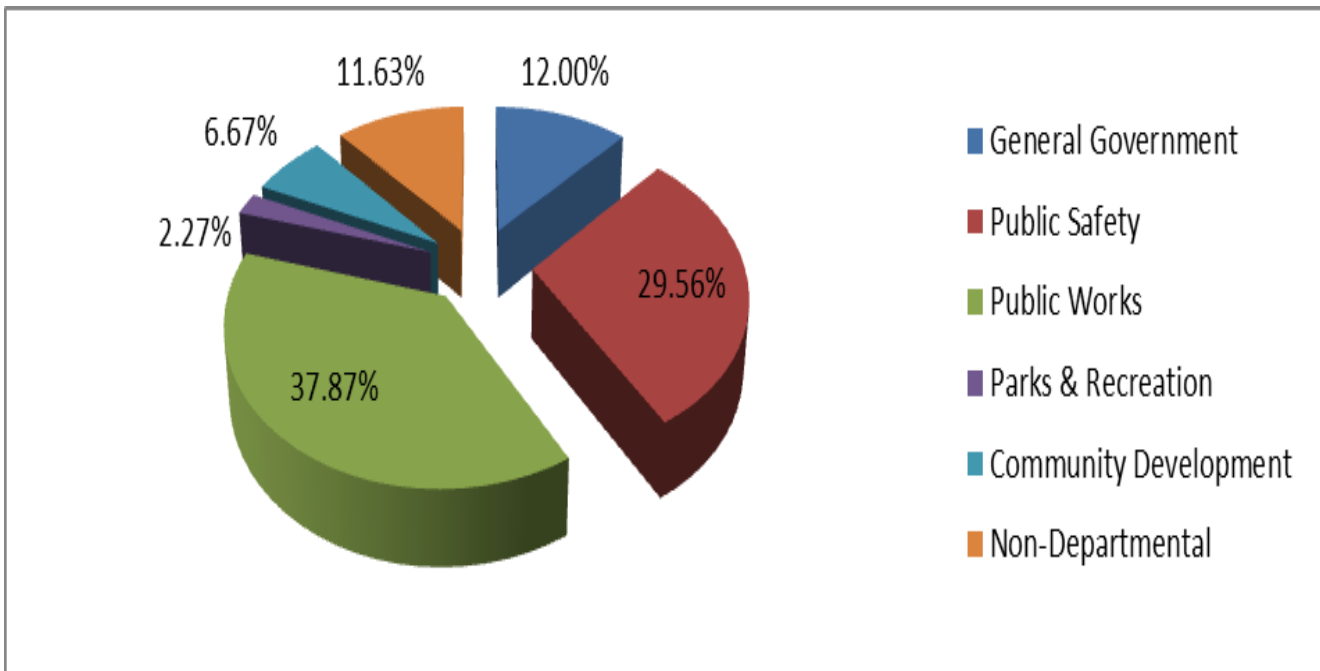
General Fund Expenditures

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

General Fund Expenditures by Category



General Fund Expenditures by Function

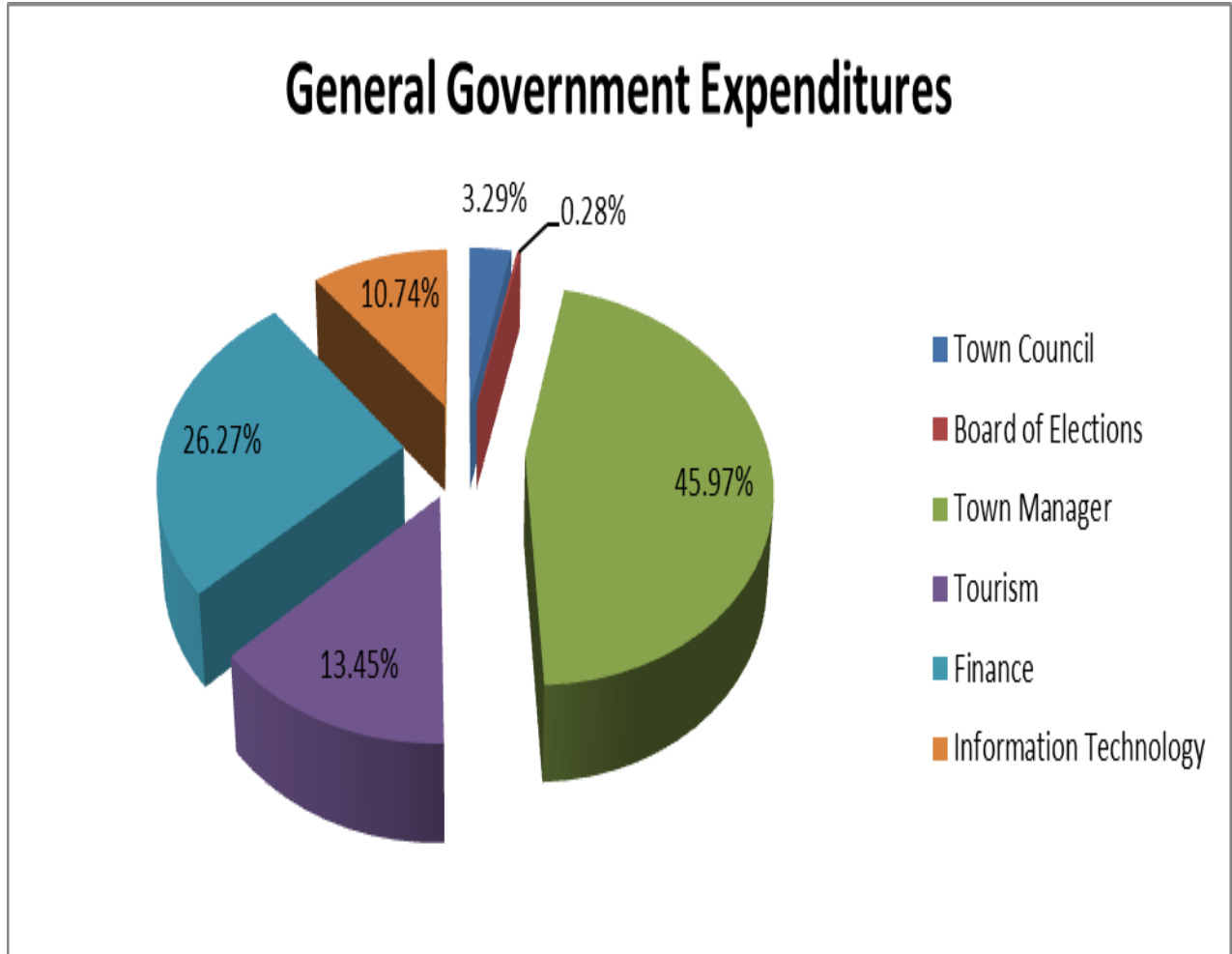


FY 2012 Expenditure Summary

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

General Government Administration

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



Government Administration Expenditure Summary

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

Town Council

1110 Regular Wages

Included in this line item are the following:

Salaries for Council Members

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

2100 FICA

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3500 Printing & Binding

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

3600 Advertising

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

5210 Postage

Mailing costs related to Council operations, etc.

5500 Travel, Convention & Education

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

5800 Miscellaneous

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

Board of Elections Expenditure Detail

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

Town Manager Expenditure Detail

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

Town Manager

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services

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

3310 Repairs & Maintenance

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

3600 Advertising

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

5210 Postage

Routine mailing costs for administrative efforts.

5230 Telecommunications

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

5308 General Liability Insurance

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

5410 Lease of Equipment

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

5500 Travel, Convention & Education

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

5800 Miscellaneous

Includes all other minor expenses not included in other categories.

5810 Dues & Memberships

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

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

6001 Office Supplies

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

Tourism Expenditure Detail

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

Tourism

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services – Contractual

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

3170 Janitorial Services

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

3600 Advertising

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

5110 Electric Service

Electrical service for Visitors Center.

5120 Heating Service

Heating service for Visitors Center.

5210 Postage

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

5230 Telecommunications

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

5500 Travel, Convention and Education

This line item provides funds for attendance at conferences.

5801 Special Events

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

5810 Dues and Membership

This line item includes memberships in several tourism associations.

6001 Office Supplies

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

6007 Repairs and Maintenance

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

8000 Capital Outlay

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

Finance Expenditure Detail

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

Finance

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services

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

3160 Bank Service Charges

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

3310 Repairs & Maintenance

Maintenance for IBM AS400 computer, printer and financial software.

3800 Purchased Services from Other Governmental Units

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

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

Information Technology Expenditure Detail

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

Information Technology

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

3150 Professional Services

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

5230 Telecommunications

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

5800 Miscellaneous

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

6007 Repair and Maintenance Supplies

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

6021 Scheduled CPU Replacement

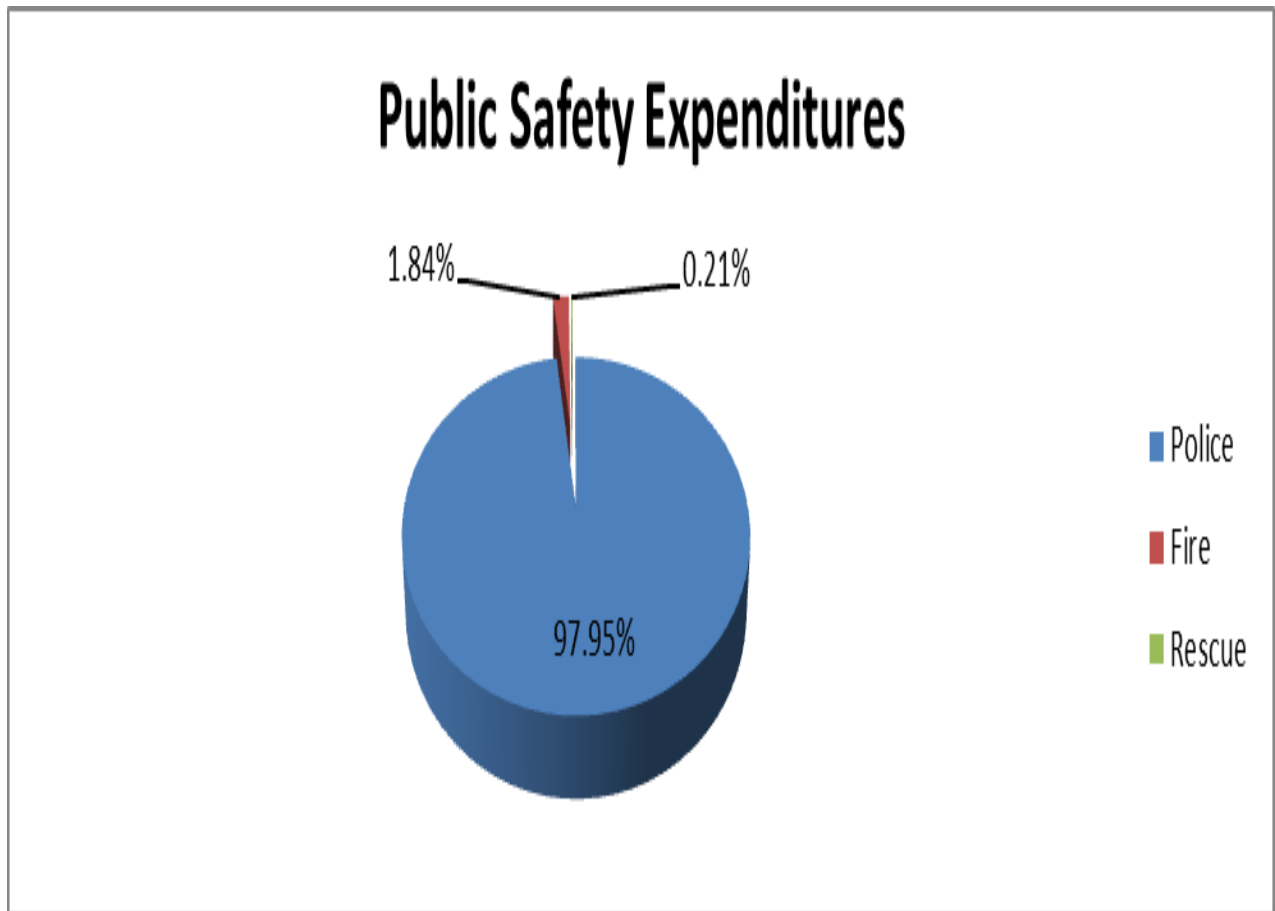
This line item is for the purchase of new computers and associated peripheral devices on a town wide basis. The standard the Town is striving to achieve is a four-year replacement cycle. The Deputy Town Manager has coordinated a replacement cycle for all departments. This line item increases for FY13-14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

Public Safety

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

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

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



Public Safety Expenditure Summary

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

Police Expenditure Detail

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

Ashland Police Department

1110 Personnel Services

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

2100 FICA

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

2210 VRS

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

2220 Deferred Comp

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

2300 Health Insurance

Town's contribution for health insurance.

2400 Life Insurance

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

2401 Optional Life Insurance

Reflects benefit costs proportional to the Personnel Services line item.

2600 Unemployment Insurance

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

2700 Workers Compensation Ins.

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

3110 Other Professional Services

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

3310 Repairs and Maintenance

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

3600 Advertising

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

3800 Purchase Services/Other Government.

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

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

5801 Attorney Fees

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

5810 Dues and Memberships

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

6001 Office Supplies

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

6007 Repairs and Maintenance

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

6008 Fuel

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

**Source: Department of Energy Short Term Energy Outlook

6009 Vehicle and Power Equipment

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

6010 Police Supplies

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

6011 Uniforms & Wearing Apparel

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

6014 Police IT

This line remains unfunded.

6021 Crime Prevention

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

Fire Expenditure Detail

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

Rescue Squad Expenditure Detail

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

Volunteer Fire Department

3310 Repairs and Maintenance

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

5600 Contributions

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

5701 Fire Fund Distribution

Estimate from Virginia Department of Fire Programs.

6007 Repair and Maintenance Supplies

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

6008 Fuel

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

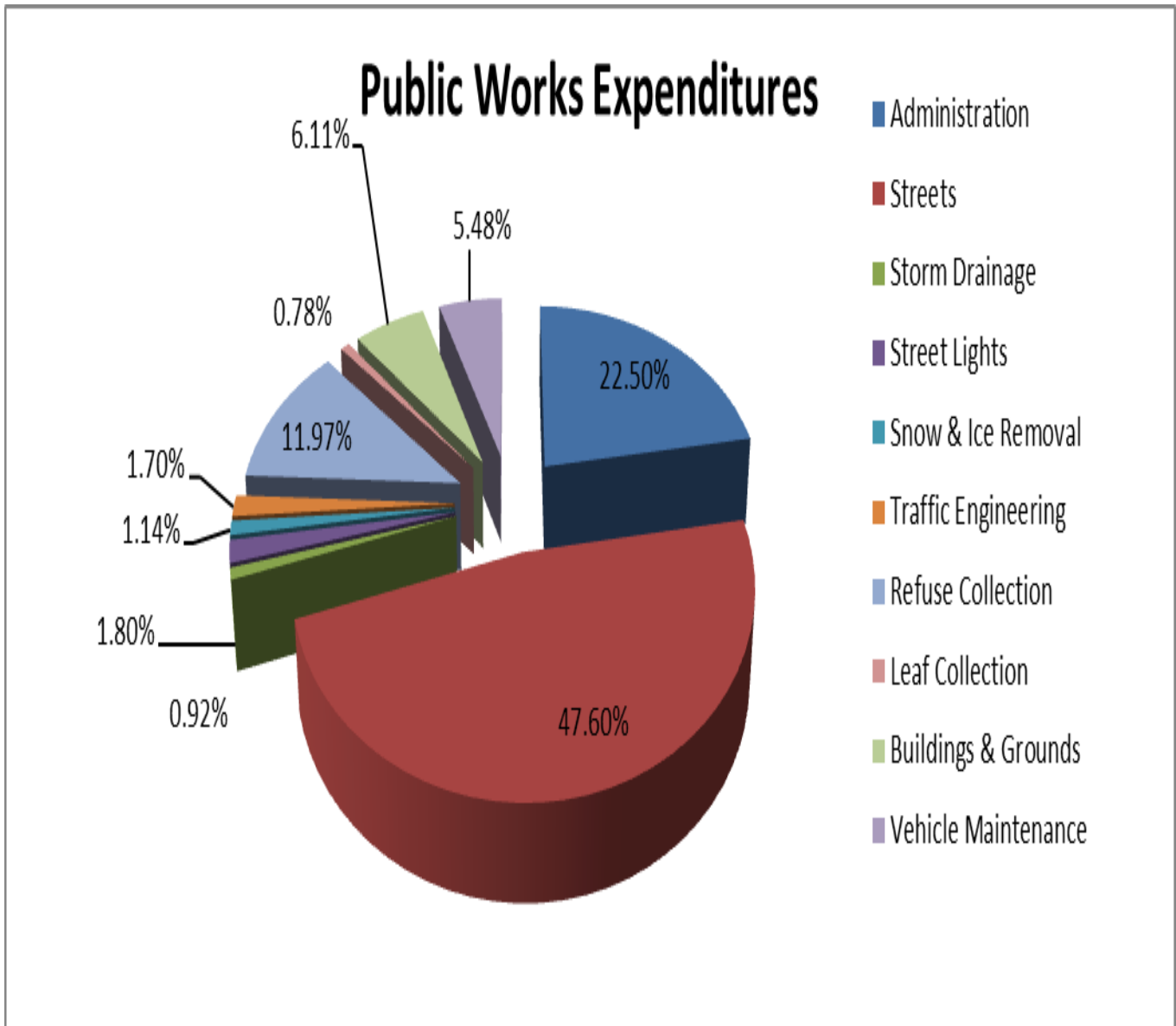
Ambulance and Rescue Services

5600 Contributions

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

Public Works Department

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



Public Works Expenditure Summary

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

Public Works Administration Expenditure Detail

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

Public Works Administration and Engineering

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services

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

3310 Repairs & Maintenance

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

3600 Advertising

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

5210 Postage

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

5230 Telecommunications

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

5240 Radio Repairs

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

5410 Lease of Equipment

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

5500 Travel, Convention & Education

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

5800 Miscellaneous

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

5810 Dues & Memberships

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

6001 Office Supplies

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

6007 Repair & Maintenance Supplies

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

6008 Fuel

This line item covers fuel costs for the departmental vehicles.

6009 Vehicle/Powered Equipment

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

8000 Capital Outlay

No funding requested.

Public Works Streets Expenditure Detail

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

Highways, Streets and Sidewalks

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

This covers the cost of premiums through VRS at 1.19%

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Repairs and Maintenance - Contracted

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

3321 Tree Trimming

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

3322 Replacement Tree Planting

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

5431 Rental Equipment

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

6007 Repair & Maintenance Supplies

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

6008 Fuel

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

6009 Vehicle/Powered Equipment

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

8000 Capital Outlay

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

Public Works Storm Drainage Expenditure Detail

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

Storm Drainage

3150 Professional Services

No funding requested.

3310 Repairs and Maintenance—Contracted

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

5810 Permits and Fees

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

6007 Repair and Maintenance Supplies

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

Public Works Street Light Expenditure Detail

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

Street Lights

3310 Repairs & Maintenance

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

5110 Electrical Services

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

Public Works Snow Removal Expenditure Detail

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

Snow and Ice Removal

3150 Rental Equipment

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

6007 Repair and Maintenance Supplies

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

8000 Capital Outlay

No expenditures are planned in this category.

Public Works Traffic Engineering Expenditure Detail

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

Traffic Engineering

3150 Professional Services

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

3310 Repairs and Maintenance--Contractual

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

6007 Materials and Supplies

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

8000 Capital Outlay

No funding included.

Public Works Buildings & Grounds Expenditure Detail

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

Maintenance of Buildings and Grounds

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services

No funding provided.

3310 Repairs and Maintenance – Contractual

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

5110 Electric Service

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

5120 Heating Service

Heating service for Town Hall and Public Works building.

5130 Water & Sewer

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

6007 Repair & Maintenance Supplies

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

6008 Fuel

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

6009 Vehicle/Powered Equipment

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

8000 Capital Outlay

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

Public Works Refuse Collection Expenditure Detail

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

Refuse Collection

3180 Refuse Collection

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

3181 Recycling

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

Public Works Leaf Collection Expenditure Detail

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

Brush and Leaf Collection

3310 Repairs and Maintenance—Contractual

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

6007 Repairs and Maintenance Supplies

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

6009 Vehicle and Power Equipment Supplies

No funding requested.

8000 Capital Outlay

No funding requested.

Public Works Vehicle Maintenance Expenditure Detail

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

Vehicle Maintenance

1110 Regular Wages

The personnel services line item represents actual salaries for FY 14 for two full time employees.

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

Town's contribution for health insurance.

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3310 Repairs & Maintenance

This covers any costs that might be involved in repair or maintenance of the shop facility, including the fuel dispensing system.

5120 Heating Service

Heating service for Maintenance Shop.

5130 Water & Sewer

Water & sewer service for Maintenance Shop, including the vehicle wash facility.

6007 Repair & Maintenance Supplies

This item includes general supplies for the shop, miscellaneous tools and safety equipment. Also included is a new vehicle lift (\$10,000).

6008 Fuel

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

6009 Vehicle/Powered Equipment

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

8000 Capital Outlay

Funding is provided to replace the vehicle lift.

Parks & Recreation Expenditure Detail

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

Parks, Recreation and Cultural

1110 Regular Wages

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

2100 FICA

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services

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

3160 Repairs & Maintenance - Parks

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

3161 Repairs & Maintenance – Pool

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

3322 Tree Replacement

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

5110 Electric Service – Pool

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

5130 Water and Sewer Bills

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

5131 Water and Sewer Bills—Pool

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

5800 Miscellaneous

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

6003 Community Garden

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

6007 Repair and Maintenance Supplies—Parks

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

6008 Repair and Maintenance Supplies—Pool

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

6022 Pool Supplies

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

Planning & Community Development Department

Community Development Expenditures



Community Development Expenditure Summary

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

Planning Expenditure Detail

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

Planning

1110 Regular Wages

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

2100 FICA

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

2210 VRS

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

2220 Deferred Compensation

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

2300 Medical/Hospital Plan

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

2400 Group Life Insurance

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

2600 Unemployment Insurance

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

2700 Worker's Compensation

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

3150 Professional Services – Contractual

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

3160 Housing Rehabilitation and Demolition

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

3310 Repairs and Maintenance

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

3500 Printing and Binding

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

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

Economic Development Expenditure Detail

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

Economic Development

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

5500 Travel, Convention and Education

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

5714 Façade/Landscaping Grants

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

5810 Dues and Membership

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

6001 Office Supplies

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

Non-Departmental Expenditure Detail

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

Non-Departmental

9200 OPEB Trust Payment

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

9210 Retiree Health Premiums

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

9060 Debt Service Interest (1993)

Last payment made August of 2012.

9070 Debt Service Principal (1993)

Last payment made August of 2012.

9098 Debt Service Interest (Hanover)

Last payment made August of 2012.

9099 Debt Service Principal (Hanover)

Last payment made August of 2012.

9900 Transfer to Capital Projects Fund

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

Capital Projects Fund

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

Capital Projects Fund

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

PERSONNEL SUMMARY AND RECOMMENDATIONS

A. STAFFING LEVELS

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

B. PAY AND CLASSIFICATION PLAN ADJUSTMENTS AND PERSONNEL POLICIES

1.) Cost of Living Adjustments

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

2.) Performance Adjustments

The proposed budget contains no additional funding for merit increases.

3.) Health Insurance

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

4.) Other Post Employment Benefits

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

5.) Benefit Alterations

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

Pay Plan

Effective for 2013-2014 Budget

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

Pay and Classification Plan

Effective July 1, 2013

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

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

*** Represents two authorized but unfunded positions.

** Represents one authorized but unfunded position.

* Denotes FLSA Exempt employee.

Town of Ashland Organizational Structure

