



Memorandum

To: Mayor and Town Council
From: Wyatt Pearson, Town Manager
Date: April 30th, 2021
Re: Proposed Fiscal Year 2022 Budget

Please find attached to this memorandum, the Fiscal Year 2022 Budget Proposal for the Town of Strasburg. This budget reflects the guidance provided by the Council's draft Strategic Planning efforts. Included in the budget proposal are an updated organization chart, revenues and expenditures for the General, Water, Sewer, and Trash funds, the proposed taxes, schedule of rates and fees, current pay scale, and the current year Capital Improvement Plan for this year.

This budget is intended to get Town initiatives back on track after a year being fiscally cautious due to anticipated pandemic impacts on revenues. While Town Council works to hire a new Town Manager, staff and the interim Town Manager will be working to ensure existing projects do not fall behind, but not working to actively start new projects.

General Budget Information

The Fiscal Year 22 total for General, Water, Sewer, and Trash funds is \$17,421,296

General Fund: The General Fund includes \$9,459,384 to cover administration, police, finance, economic development, planning, parks and recreation, and certain public works activities. This fund is projecting a minor surplus of \$10,357.

Water Fund: At \$3,905,102 the Water Fund is anticipated to cover all water treatment plant activities, as well as a portion of any General Fund activities that have an impact on the water treatment and distribution system. Council took action to reallocate Cell Antennae revenue from the General Fund to the Water Fund, which will begin in this fiscal year, and avert the need for any rate increases in this fund for the near term. This fund is showing a projected surplus of \$84,291.

Sewer Fund: At \$3,614,544 the Sewer Fund is anticipated to cover all wastewater treatment plant activities, as well as a portion of any General Fund activities that have an impact on the wastewater treatment and collection system. The sewer minimum bill has a proposed increase of \$3.00. This fund is showing a projected deficit of \$518,164 which will likely shrink as residential growth continues to spread the cost burden of operating a small utility.



Trash Fund: At \$442,266 the Trash Fund covers all expenses associated with curbside solid waste pickup and disposal. Waste Management exercised their contractual option to allow for a price increase in accordance with the Consumer Price Index. With that increase included, rates are still only capturing the cost of Waste Management's curbside service, and there is an anticipated deficit in this fund of \$93,582, which is the anticipated cost of disposal at the landfill. It is worth noting that disposal costs at the landfill have dropped since Waste Management began servicing the Town, and this could be attributed to having a uniform cart system, as well as the Town's operation of a seasonal bulk pick up program.

Council Priorities

As the community continues to recover from the impacts of COVID-19, the FY 22 budget proposes bringing previously scheduled projects back to the forefront for implementation. These include but are not limited to the following.

- **Borden Mowery Drive Extension:** 0.5-mile road extension through the Northern Shenandoah Business Park to intersect Radio Station road. Installation of a water main line service is included.
- **AMI/AMR:** Advanced Meter Infrastructure/Automated Meter Reading are two types of meter reading technology that the town will consider implementing as a system wide replacement. Benefits include capturing lost revenues, increased customer service options, and improved reading efficiency.
- **Compensation, Classification, and Benefits Study:** In 2009, the Town performed a compensation and benefits study and has not revisited the topic since then. With an increase minimum wage looming, as well as turnover issues in the public works and police department, a study of current employee compensation and benefits is necessary.
- **Needs Assessment Public Safety:** As physical space issues in the Town Office continue to create minor operational difficulties for the Police and Administration departments, staff feels now is a prudent time to perform an assessment of our future needs for a potential additional structure to house the Police Department.
- **Wayfinding Signage:** Originally prompted by the 2014 Downtown Parking study, a town wide wayfinding signage program is proposed to help direct visitors and residents to



public parking, civic institutions, and community attractions.

- **Fort Hill Tank Improvements:** In preparation for additional cell antennae being added to the Fort Hill Water Tank, the Town will remove and replace the existing coating system on the tank (repaint). This will require the removal of paint with a high concentration of lead.
- **UDO Amendments:** As staff and the community continue to express frustrations with the functionality of the Unified Development Ordinance (UDO), staff will be working with Berkley Group to revise various sections of the UDO.
- **Police Department Accreditation:** The Police Department has continued to make policy changes to push towards becoming an accredited department. This initiative has proved more difficult than previously expected, so the existing part-time administrative assistant position is being converted to a full-time position to assist. Changing legislative policy at the State and Federal level has increased the complexity of police administration and the need for an accredited department.
- **Proactive Planning:** As the Town grapples with by-right development applications approved prior to the housing market crash, Council has provided clear direction to Town staff to improve proactive planning for growth pressures. This will be accomplished by filling the vacant Zoning Administrator position in order to build capacity in the department and allow for the Planning and Zoning Administrator to work at a higher level.

Notable Budget Changes

There are a few notable budget changes this year as staff continues to improve upon the way in which funds are allocated.

1. **Sanitary Sewer Minimum Bill Increase:** With a projected \$500,000 deficit in the sanitary sewer fund, and the results of the rate study showing our fixed costs are lower than surrounding localities, staff proposes increasing the sanitary sewer minimum bill to continue pursuing fiscal sustainability for this enterprise fund.



2. **Position Changes:** Staff has proposed filling the vacant Assistant Town Manager and Zoning Administrator positions and shifting the part-time Police Administrative Assistant to full-time.
3. **Water and Sewer Tap Fees:** With increase growth and development, the Town is anticipating close to \$400,000 in tap fees in both the water and sewer funds during FY 2022. These are being budgeted for this year and the Capital Improvement Plan that is proposed will ensure those funds cover capital costs as is appropriate.
4. **Capital Improvements Planning:** Previous year Capital Improvement Plans (CIP) have been primarily limited to large grant and transportation projects. This year, staff has prepared a more robust CIP in order to provide for a transparent and planful process in which we address capital needs.
5. **Cost of Living Adjustment Administration:** Beginning with the FY21 mid-year amendment, the Cost-of-Living Adjustment (COLA) has been administered as an equal rate increase for all employees regardless of their current pay. Previously, it had been administered as a percentage of their current pay, and as the only means of pay adjustment available to staff, it did not provide for an equitable outcome or reward high performing employees. Continued administration via an equal rate adjust will need to be supplemented with a merit program to reward performance appropriately.
6. **Water and Sewer Revenue Projections:** With the impacts of COVID-19 on last fiscal years usage data, water and sewer revenue projections had to be normalized for a longer period of time than the usual 6-12 month period.

Capital Improvements

The Capital Improvement Plan recommended by the Strasburg Planning Commission is included in the proposal accompanying this memorandum. This plan was developed in accordance with the fiscal policy titled "Funding Capital Improvement Projects (CIPs)".

As previously mentioned, this is a more robust CIP than has been proposed in previous years. The project cut sheets provide additional clarity on both project and working capital expenditures, and set the stage for continued transparency and improvements moving forward.

Existing and Proposed Fiscal Policies



The following fiscal policies currently exist and were considered in the preparation of the FY 22 budget. These policies are incorporated into the back of your budget document for your reference. We also reference various professional organization standards in our preparation (Governmental Accounting Standards Board (GASB), Government Finance Officers Association (GFOA), etc.) and have an independent auditor perform a year end close out.

- Fiscal Policy Guidelines, Version 3 – June 9th, 2020
- Fund Balance Policy, March 20, 2017
- Funding Capital Improvement Projects, March 20, 2017
- Budgetary Policy for Healthcare, June 9th, 2020
- Uniform Guidance Federal Awards Administration Policy, Proposed for adoption with budget
- Conflict of Interest, Proposed for adoption with budget, will supersede Town Manager memo titled “Perceived or Actual Conflicts of Interest” 01-17-2020

Town of Strasburg



FY 2021 - 2022 Adopted Budget

TOWN OF STRASBURG, VIRGINIA

Strasburg, Virginia

OFFICIALS

Brandy Boies, Mayor
Wyatt Pearson, Town Manager
Angela Fletcher, Director of Finance

TOWN COUNCIL

S. John Massoud
Taralyn Nicholson
Dane Hooser
Christie Monahan

Emily Reynolds
Doreen Ricard
Paul Weaver
Ken Cherrix, Vice Mayor

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G/L CODE	GENERAL FUND REVENUE	2021-22
10-3300-2001	AUTO RENTAL TAX	4,000
10-3310-1000	REAL ESTATE TAXES	1,020,290
10-3310-1001	REAL ESTATE TAXES - DELINQUENT	20,000
10-3310-2000	PERSONAL PROPERTY TAXES	429,854
10-3310-2001	PERSONAL PROPERTY TAXES - DELINQUENT	35,000
10-3310-2300	PERSONAL PROPERTY TAX RELIEF (GILMORE- STATE)	138,900
10-3310-2500	MACHINERY & TOOLS	320,000
10-3310-2501	MACHINERY & TOOLS - DELINQUENT	4,500
10-3310-3000	BANK FRANCHISE	114,712
10-3310-4000	FRANCHISE -OTHER	10,700
10-3310-5000	PENALTIES	30,000
10-3310-5500	INTEREST FROM TAXES	4,500
10-3310-6000	UTILITY TAX COLLECTION	155,000
10-3310-6100	COMMUNICATION TAX	70,000
10-3310-6101	CIGARETTE TAX	135,000
10-3320-1000	MOTOR VEHICLE LICENSE FEE	139,643
10-3320-1500	DMV STOP FEES	16,000
10-3320-2000	ZONING & PERMIT FEES	31,000
10-3320-3000	BUSINESS LICENSE TAXES	120,000
10-3320-4000	MEALS TAX	850,000
10-3320-4100	LODGING TAX	154,140
10-3320-4300	PROFFERS	84,000
10-3330-2000	ROLLING STOCK	4,500
10-3330-3000	SALES TAX	460,000
10-3330-4000	LAW ENFORCEMENT - STATE AID	113,600
10-3330-5000	RIGHT OF WAY FEE	22,500
10-3330-6000	HIGHWAY MAINTENANCE - STATE AID	686,675
10-3330-7000	GRANTS RECEIVED	50,000
10-3330-7005	GRANTS- PUBLIC SAFETY	-
10-3330-7010	CARES ACT GRANT	-
10-3330-7020	DOWNTOWN STREETScape GRANT - VDOT	-
10-3330-7022	BUSINESS PARK - PHASE I LOAN	2,500,000
10-3330-7023	BUSINESS PARK - VDOT ROAD SHARE	1,150,000
10-3330-7024	WAYFINDING SIGNAGE	300,000
10-3330-7026	BUSINESS PARK - PHASE I BRIDGE LOAN	-
10-3330-7035	TRANSFER FROM FUND BALANCE STREETScape - TOWN SH	-
10-3330-7036	VISITOR CENTER REVENUE	34,800
10-3330-7040	SPECIAL EVENT REVENUE	13,700
10-3340-1000	FINES AND COST	25,000
10-3350-3000	PETTY CASH	100
10-3350-4000	MISCELLANEOUS RECEIPTS	11,000
10-3350-7000	INTEREST INCOME	19,000
10-3350-7026	VA COMMISSION FOR ARTS GRANT	4,500
10-3350-7500	LEASE RECEIPTS	-
10-3350-7800	PROCEEDS FROM BORROWING	113,770
10-5310-1000	ADMISSIONS RECEIPTS	20,000
10-5310-1500	SWIMMING LESSONS	6,500
10-5310-2000	CONCESSIONS RECEIPTS	20,000
10-5310-3000	RENTAL FEES	15,000
10-5310-6000	RECREATION PROGRAMMING	500
10-5310-7000	MISCELLANEOUS RECREATION RECEIPTS	1,000

TOTAL GENERAL FUND REVENUE**9,459,384****WATER FUND REVENUE**

20-3360-1000	WATER REVENUE	2,356,092
20-3360-2000	WATER AVAILABILITY FEE	390,000
20-3360-3000	WATER PENALTIES	50,000
20-3360-3100	WATER TAP FEE	20,000
20-3360-3200	INSPECTION FEES	1,000
20-3360-6000	MISCELLANEOUS RECEIPTS	15,000
20-3360-7000	WATER INTEREST INCOME	13,000
20-3360-7500	PROCEEDS FROM BORROWING	129,300
20-3350-7600	LEASE RECEIPTS	65,000
20-3360-9400	TRANSFER FROM FUND BALANCE	865,710

TOTAL WATER FUND REVENUE**3,905,102****SEWER FUND REVENUE**

30-3370-1000	SEWER REVENUE	2,479,080
30-3370-2000	SEWER PENALTIES	50,000
30-3370-3000	SEWER AVAILABILITY FEE	390,000
30-3370-3100	SEWER TAP FEES	15,000
30-3370-3200	INSPECTION FEES	500
30-3370-6000	MISCELLANEOUS RECEIPTS	2,500
30-3370-7000	SEWER INTEREST INCOME	30,000
30-3370-9400	TRANSFER FROM FUND BALANCE	518,164
30-3370-7800	PROCEEDS FROM BORROWING	129,300

TOTAL SEWER FUND REVENUE**3,614,544****TRASH & RECYCLING REVENUE**

40-3480-1000	TRASH COLLECTION FEES	442,266
40-3480-1002	RECYCLING COLLECTION FEES	-

TOTAL TRASH & RECYCLING REVENUE**442,266****TOTAL REVENUE****17,421,296**

ADMINISTRATION SALARIES & BENEFITS

10-4411-2000	MAYOR & TOWN COUNCIL	32,500
10-4411-3500	PLANNING COMMISSION	4,200
10-4411-7000	SALARIES & WAGES-REGULAR	186,186
10-4411-8000	SALARIES & WAGES-PART TIME	68,198
10-4411-9000	SALARIES & WAGES OVERTIME	2,000
10-4411-9001	FICA - ADMINISTRATIVE	22,272
10-4411-9002	VRS - ADMINISTRATIVE	23,367
10-4411-9003	HEALTH INSURANCE	19,107

TOTAL ADMIN. SALARIES**357,830****ADMINISTRATION EXPENSES**

10-4412-1600	INSURANCE PREMIUMS	15,000
10-4412-1700	ADVERTISING	3,000
10-4412-1800	ENGINEERING SERVICES	-
10-4412-1900	LEGAL SERVICES	50,000
10-4412-2000	CONTRACTUAL SERVICES	32,144
10-4412-2020	DMV STOP FEE	17,000
10-4412-2100	PROFESSIONAL SERVICES	14,000
10-4412-2101	GRANT EXPENSE	17,000
10-4412-2200	TELEPHONE	4,000
10-4412-2300	ELECTRICITY	6,000
10-4412-2500	FUEL HEAT	1,000
10-4412-2600	GAS, GREASE, & OIL	750
10-4412-2800	MATERIALS & SUPPLIES	20,100
10-4412-2855	COMPUTERS & SOFTWARE	3,500
10-4412-2900	MEMBERSHIP DUES	655
10-4412-3000	MISCELLANEOUS	5,500
10-4412-3100	LIBRARY SUPPORT	16,500
10-4412-3201	I/T SUPPORT	3,850
10-4412-3300	BUILDING MAINTENANCE	6,422
10-4412-3700	TRAVEL & TRAINING	4,500
10-4412-3701	TRAVEL & TRAINING/COUNCIL	4,500
10-4412-3710	CODIFICATION	3,000
10-4412-5000	94 VRA - STORM DRAIN DEBT	-
10-4412-5500	TOWN HALL DEBT	-
10-4412-7500	MUSEUM SUPPORT	15,000
10-4412-7700	PROJECTS	40,000
10-4412-7701	SHENANDOAH CTY TOURISM	15,000
10-4412-8000	RESCUE SQUAD SUPPORT	35,000
10-4412-8100	FIRE DEPT. SUPPORT	35,000
10-4412-8120	BUILDING DEBT/FIRE DEPT	-
10-4412-8500	ELECTION EXPENSE	-
10-4412-8600	BUSINESS PARK PHASE I/SIGNAGE/ DEBT	-
10-4412-9000	CONTINGENCY EXPENSES	147,363
10-4412-8600	BUSINESS PARK PHASE I	-
10-4412-8800	BUSINESS PARK PHASE II (DEBT)	100,000
10-5900-4200	CARES ACT EXPENSES	-
	<u>TOTAL ADMIN. EXPENSES</u>	<u>615,784</u>

ADMIN. CAPITAL OUTLAY

10-4413-0400	CAPITAL	4,050,000
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TOTAL ADMIN CAP OUTLAY**4,050,000****TOTAL ALL ADMINISTRATION****5,023,614**

PLANNING/ ZONING SALARIES & BENEFITS

10-4421-7000	SALARIES & WAGES-REGULAR	63,367
10-4421-9001	FICA - PLANNING/ZONING	4,848
10-4421-9002	VRS - PLANNING/ZONING	6,609
10-4421-9003	HEALTH INSURANCE	6,521
10-4421-9005	CELL STIPEND	-

TOTAL PLANNING/ZONING SALARIES 81,345

PLANNING/ZONING EXPENSES

10-4422-1700	ADVERTISING	2,500
10-4422-2000	CONTRACTUAL SERVICES	60,000
10-4422-2101	GRANT EXPENSE	1,250
10-4422-2800	MATERIALS & SUPPLIES	500
10-4422-2855	COMPUTERS & SOFTWARE	1,500
10-4422-2900	MEMBERSHIP DUES	600
10-4422-3000	MISCELLANEOUS	275
10-4422-3201	I/T SUPPORT	430
10-4422-3700	TRAVEL & TRAINING	2,250
10-4422-3800	PLANNING DISTRICT COMM.	10,500

Total Planning & Zoning Expenses 79,805

10-4423-7800	PLANNING/ZONING CAPITAL	
	CAPITAL	-

TOTAL P&Z CAPITAL -

TOTAL ALL PLANNING/ZONING 161,150

PUBLIC WORKS SALARIES & BENEFITS

10-4431-7000	SALARIES & WAGES-REGULAR	493,896
10-4431-8000	SALARIES & WAGES-PART TIME	41,473
10-4431-9000	SALARIES & WAGES-OVERTIME	38,300
10-4431-9001	FICA - PUBLIC WORKS	40,955
10-4431-9002	VRS - PUBLIC WORKS	55,839
10-4431-9003	HEALTH INSURANCE	60,140
10-4431-9005	CELL STIPEND	2,000

TOTAL PW SALARIES**732,603****PUBLIC WORKS EXPENSES**

10-4432-1600	INSURANCE PREMIUMS	18,000
10-4432-2000	CONTRACTUAL SERVICES	14,480
10-4432-2200	TELEPHONE	6,000
10-4432-2300	ELECTRICITY	7,000
10-4432-2400	STREET LIGHTS	100,000
10-4432-2500	FUEL	4,000
10-4432-2600	GAS, GREASE, & OIL	9,000
10-4432-2700	TIRES & TUBES	2,000
10-4432-2800	MATERIALS & SUPPLIES	10,000
10-4432-2850	PERMITS/DUES	1,000
10-4432-2855	COMPUTERS & SOFTWARE	3,000
10-4432-3000	MISCELLANEOUS	1,800
10-4432-3201	I/T SUPPORT	5,000
10-4432-3300	BUILDING MAINTENANCE/RENT	4,500
10-4432-3400	REPAIRS EQUIPMENT	20,000
10-4432-3500	REPAIRS STREETS - TOWN SHARE	68,667
10-4432-3600	REPAIRS STREETS - STATE	686,675
10-4432-3700	TRAVEL & TRAINING	5,000
10-4432-3800	MISS UTILITY	550
10-4432-4000	UNIFORMS	4,000
10-4432-4300	VEHICLE/EQUIPMENT PAYMENTS	49,029
10-4432-4700	STORM WATER MANAGEMENT	15,000
10-4432-4800	EQUIPMENT	6,000
10-4432-4801	CAPITAL ASSETS - PW >5k	7,759
10-4432-4900	HORTICULTURE	25,000
10-4432-5100	VRA 2014A LOAN DPW BLDG PRINCIPAL	28,000
10-4432-5110	VRA 2014A LOAN DPW BLDG INTEREST	19,924

TOTAL PW EXPENSES**1,121,384**

10-4433-0100	PUBLIC WORKS CAPITAL OUTLAY	
	CAPITAL	71,400

TOTAL PUBLIC WORKS CAP OUTLAY**71,400****TOTAL ALL PUBLIC WORKS****1,925,387**

PUBLIC SAFETY SALARIES & BENEFITS

10-4441-7000	WAGES & SALARIES-REGULAR	1,063,610
10-4441-7010	WAGES & SALARIES-PART TIME	51,148
10-4441-9000	PATROL OVERTIME	93,200
10-4441-9001	FICA - PUBLIC SAFETY	85,277
10-4441-9002	VRS - PUBLIC SAFETY	116,270
10-4441-9003	HEALTH INSURANCE	119,271
10-4431-9005	CELL STIPEND	1,500

TOTAL PUBLIC SAFETY SALARIES**1,530,276****PUBLIC SAFETY EXPENSES**

10-4442-1600	INSURANCE PREMIUMS	60,000
10-4442-2000	CONTRACTUAL SERVICES	84,984
10-4442-2200	TELEPHONE	10,500
10-4442-2600	GAS, GREASE, & OIL	25,000
10-4442-2700	TIRES & TUBES	3,000
10-4442-2800	MATERIALS & SUPPLIES	6,500
10-4442-2850	EQUIPMENT	15,000
10-4442-2855	COMPUTERS & SOFTWARE	3,000
10-4442-2900	MEMBERSHIP DUES	2,500
10-4442-3000	MISCELLANEOUS	5,500
10-4442-3201	I/T SUPPORT	11,100
10-4442-3400	REPAIRS EQUIPMENT	32,600
10-4442-3700	TRAVEL & TRAINING	17,500
10-4442-3900	COMMUNITY POLICING	8,000
10-4442-4000	UNIFORMS	22,000
10-4442-4300	VEHICLE PAYMENTS	58,291
10-4442-4400	FIREARMS/RANGE	9,000
10-4442-7000	GRANT EXPENSE	-

TOTAL PUBLIC SAFETY EXPENSES**374,475**

10-4443-0100	PUBLIC SAFETY CAPITAL OUTLAY CAPITAL	42,370
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TOTAL PS CAPITAL OUTLAY**42,370****TOTAL ALL PUBLIC SAFETY****1,947,721**

COMM DEVELOPMENT SALARIES & BENEFITS

10-4461-7000	SALARIES & WAGES-REGULAR	20,056
10-4461-9000	SALARIES & WAGES-OVERTIME	1,000
10-4461-9001	FICA - ECON DEV	1,534
10-4461-9002	VRS -ECON DEV	2,092
10-4461-9003	HEALTH INSURANCE	3,260
10-4461-9005	CELL STIPEND	450

TOTAL ECONOMIC DEV SALARIES 28,392

COMM DEVELOPMENT EXPENSES

10-4462-1700	ADVERTISING	1,200
10-4462-2101	GRANT EXPENSE	4,500
10-4462-2400	PURCHASE FOR RESALE	9,000
10-4462-2800	MATERIALS & SUPPLIES	750
10-4462-2855	COMPUTERS & SOFTWARE	1,100
10-4462-2900	MEMBERSHIP DUES	945
10-4462-3000	MISCELLANEOUS	250
10-4462-3201	I/T SUPPORT	1,700
10-4462-3700	TRAVEL & TRAINING	4,499
10-4462-7000	PROJECTS & PROGRAMS	14,200
10-4462-7200	TOURISM	29,700
10-4462-7250	VISITOR CENTER EXPENSES	38,374

TOTAL ECONOMIC DEV. EXPENSES 106,218

COMM DEVELOPMENT CAPITAL

10-4463-7800	CAPITAL	-
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TOTAL ALL COMM DEVELOPMENT -

TOTAL ALL ECON DEVELOPMENT 134,610

PARKS & RECREATION SALARIES		
10-5411-7000	SALARY & WAGES PART TIME	98,711
10-5411-9000	OVERTIME PAY	640
10-5411-9001	FICA - RECREATION	7,551
<u>TOTAL PARKS & RECREATION SALARIES</u>		<u>106,902</u>
PARKS & REC EXPENSES		
10-5412-1600	INSURANCE PREMIUMS	6,000
10-5412-1700	ADVERTISING	2,400
10-5412-1900	CHEMICALS	9,000
10-5412-2000	CONTRACTUAL SERVICES	6,000
10-5412-2101	GRANT EXPENSE	50,000
10-5412-2200	TELEPHONE	-
10-5412-2300	ELECTRICITY	9,500
10-5412-2400	PURCHASE FOR RESALE	12,000
10-5412-2800	MATERIAL & SUPPLIES	7,000
10-5412-2860	PARK MAINTENANCE	7,500
10-5412-3000	MISCELLANEOUS	1,500
10-5412-3300	BUILDING MAINTENANCE	5,000
10-5412-3400	REPAIRS EQUIPMENT	4,300
10-5412-4000	EVENT EXPENSES	24,400
10-5412-7000	RECREATIONAL PROGRAMMING	1,000
<u>TOTAL PARKS & RECREATION EXPENSES</u>		<u>145,600</u>
10-5413-0300	<u>CAPITAL OUTLAY RECREATION</u>	<u>15,000</u>
<u>TOTAL ALL PARKS & RECREATION</u>		<u>267,502</u>

TOTAL ALL GENERAL FUND

9,459,384

WATER FUND EXPENSES**ADMINISTRATION SALARIES**

20-4411-7000	SALARIES & WAGES-REGULAR	173,088
20-4411-8000	SALARIES & WAGES-PART TIME	6,001
20-4411-9000	SALARIES & WAGE -OVERTIME	2,000
20-4411-9001	FICA - WATER ADMIN.	13,701
20-4411-9002	VRS - WATER ADMIN.	18,054
20-4411-9003	HEALTH INSURANCE	18,544

TOTAL ADMIN. SALARIES**231,388****ADMINISTRATION EXPENSES**

20-4412-1600	INSURANCE PREMIUMS	7,450
20-4412-1800	ENGINEERING SERVICES	-
20-4412-1900	LEGAL SERVICES	-
20-4412-2000	CONTRACTUAL SERVICES	26,923
20-4412-2100	PROFESSIONAL SERVICES	14,000
20-4412-2200	TELEPHONE	3,000
20-4412-2300	ELECTRICITY	4,000
20-4412-2500	FUEL-HEAT	800
20-4412-2800	MATERIALS & SUPPLIES	20,880
20-4412-2855	COMPUTERS & SOFTWARE	3,400
20-4412-2900	MEMBERSHIP DUES	625
20-4412-3000	MISCELLANEOUS	1,800
20-4412-3201	I/T SUPPORT	5,128
20-4412-3300	BUILDING MAINTENANCE	6,410
20-4412-3700	TRAVEL & TRAINING	4,000
20-4412-9000	CONTINGENCY EXPENSE	108,563

TOTAL ADMIN. EXPENSES.**206,979****ADMINISTRATION -- CAPITAL**

NON-RECURRING CAPITAL -

TOTAL ADMIN. CAP OUTLAY WATER

-

TOTAL ALL WATER ADMINISTRATION**438,367**

PLANNING/ ZONING SALARIES & BENEFITS

20-4421-7000	SALARIES & WAGES-REGULAR	31,683
20-4421-9001	FICA - PLANNING/ZONING	2,424
20-4421-9002	VRS - PLANNING/ZONING	3,305
20-4421-9003	HEALTH INSURANCE	3,260

TOTAL SALARIES **40,672**

PLANNING/ZONING EXPENSES

20-4422-2800	MATERIALS & SUPPLIES	500
20-4422-2900	MEMBERSHIP DUES	350
20-4422-3000	MISCELLANEOUS	138
20-4422-3201	I/T SUPPORT	215
20-4422-3700	TRAVEL & TRAINING	1,125

TOTAL PLANNING/ZONING WATER **2,328**

PLANNING/ZONING CAPITAL

CAPITAL -

TOTAL PLANNING/ZONING CAPITAL -

TOTAL ALL PLANNING/ZONING **43,000**

WATER PW SALARIES & BENEFITS		
20-4431-7000	SALARIES & WAGES REGULAR	246,781
20-4431-8000	SALARIES & WAGES - PART TIME	16,510
20-4431-9000	SALARIES & WAGES - OVERTIME	15,100
20-4431-9001	FICA - WATER OPERATING	20,139
20-4431-9002	VRS - WATER OPERATING	24,976
20-4431-9003	HEALTH INSURANCE	48,500
20-4431-9005	EMPLOYEE STIPEND	600

TOTAL WATER PW SALARIES **372,606**

WATER PUBLIC WORKS EXPENSES		
20-4432-1600	INSURANCE PREMIUMS	13,000
20-4432-2000	CONTRACTUAL SERVICES	14,054
20-4432-2200	TELEPHONE	5,824
20-4432-2300	ELECTRICITY	6,794
20-4432-2500	FUEL	3,882
20-4432-2600	GAS, GREASE, & OIL	8,735
20-4432-2700	TIRES & TUBES	1,941
20-4432-2800	MATERIAL & SUPPLIES	9,706
20-4432-2850	PERMITS & DUES	970
20-4432-2855	COMPUTERS & SOFTWARE	2,912
20-4432-3000	MISCELLANEOUS	1,747
20-4432-3201	I/T SUPPORT	4,853
20-4432-3300	BUILDING MAINTENANCE/RENT	4,368
20-4432-3400	REPAIRS EQUIPMENT	19,412
20-4432-3700	TRAVEL & TRAINING	4,853
20-4432-3800	MISS UTILITY	534
20-4432-4000	UNIFORMS	3,882
20-4432-4300	VEHICLE/EQUIPMENT PAYMENTS	47,587
20-4432-4400	WATER METERS	60,000
20-4432-4500	WATER INFRASTRUCTURE REPAIRS	180,000
20-4432-4800	EQUIPMENT	5,824
20-4432-5100	VRA 2014A LOAN DPW BLDG/PRINCIPAL	56,000
20-4432-5110	VRA 2014A LOAN DPW BLDG/ INTEREST	39,848

TOTAL PUBLIC WORKS-WATER EXPENSES **496,726**

20-4433-0990	PUBLIC WORKS CAPITAL OUTLAY WATER	
.	CAPITAL	1,082,407

TOTAL CAP OUTLAY PUBLIC WORKS WATER **1,082,407**

TOTAL ALL WATER PUBLIC WORKS **1,951,739**

WATER PLANT SALARIES & BENEFITS

20-4451-7000	SALARIES & WAGES - REGULAR	371,781
20-4451-8000	SALARIES & WAGES-PART TIME	-
20-4451-9000	SALARIES & WAGES - OVERTIME	20,000
20-4451-9001	FICA - WATER PLANT	28,440
20-4451-9002	VRS - WATER PLANT	38,776
20-4451-9003	HEALTH INSURANCE	54,112
20-4451-9005	CELL STIPEND	850

TOTAL WATER PLANT SALARIES **513,959**

WATER PLANT EXPENSES

20-4452-1600	INSURANCE PREMIUMS	32,000
20-4452-1900	WATER PLANT CHEMICALS	62,830
20-4452-2000	CONTRACTURAL SERVICES	42,500
20-4452-2200	TELEPHONE	3,500
20-4452-2300	ELECTRICITY	92,500
20-4452-2500	FUEL/LP	6,000
20-4452-2600	GAS, GREASE, & OIL	3,090
20-4452-2800	MATERIALS & SUPPLIES	4,000
20-4452-2850	PERMIT/DUES	11,000
20-4452-2855	COMPUTERS & SOFTWARE	2,000
20-4452-2900	LAB OPERATING	11,021
20-4452-3000	MISCELLANEOUS	3,000
20-4452-3100	TESTING	6,748
20-4452-3201	I/T SUPPORT	4,800
20-4452-3300	BUILDING MAINTENANCE	9,000
20-4452-3400	REPAIRS EQUIPMENT	43,517
20-4452-3700	TRAVEL & TRAINING	4,000
20-4452-4000	UNIFORMS	5,500
20-4452-4300	VEHICLE PAYMENTS	-
20-4452-4700	EQUIPMENT	8,240
20-4452-4900	TANK MAINTENANCE	60,000
20-4452-5000	WTP LOAN-RURAL DEV	481,120

TOTAL WATER PLANT EXPENSES **896,366**

WATER CAPITAL OUTLAY

20-4453-0990	CAPITAL	40,000
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TOTAL WATER CAP OUTLAY **40,000**

TOTAL ALL WATER PLANT **1,450,325**

COMM DEVELOPMENT SALARIES & BENEFITS

20-4461-7000	SALARIES & WAGES-REGULAR	10,028
20-4461-9000	SALARIES & WAGES-OVERTIME	500
20-4461-9001	FICA - ECON DEV	767
20-4461-9002	VRS - ECON DEV	1,046
20-4461-9003	HEALTH INSURANCE	1,630
20-4461-9005	CELL STIPEND	250

TOTAL SALARIES **14,221**

COMM DEVELOPMENT EXPENSES		
20-4462-1700	ADVERTISING	600
20-4462-2101	GRANT EXPENSE	2,250
20-4462-2800	MATERIALS & SUPPLIES	375
20-4462-2855	COMPUTERS & SOFTWARE	550
20-4462-2900	MEMBERSHIP DUES	300
20-4462-3000	MISCELLANEOUS	125
20-4462-3201	I/T SUPPORT	1,000
20-4462-3700	TRAVEL & TRAINING	2,250

<u>TOTAL ALL COMM DEVELOPMENT</u>	<u>7,450</u>
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COMM DEVELOPMENT CAPITAL		
20-4462-4801	CAPITAL	-

<u>TOTAL COMM DEVELOPMENT CAP OUTLAY</u>	<u>-</u>
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TOTAL ALL COMM DEVELOPMENT	21,671
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TOTAL WATER FUND EXPENSES	3,905,102
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SEWER FUND EXPENSES**ADMINISTRATION SALARIES & BENEFITS**

30-4411-7000	SALARIES & WAGES - REGULAR	173,088
30-4411-8000	SALARIES & WAGES - PART TIME	6,001
30-4411-9000	SALARIES & WAGES - OVERTIME	2,000
30-4411-9001	FICA - SEWER ADMIN.	13,701
30-4411-9002	VRS - SEWER ADMIN.	18,054
30-4411-9003	HEALTH INSURANCE	18,544

TOTAL ADMIN. SALARIES **231,388**

ADMINISTRATION EXPENSES

30-4412-1600	INSURANCE PREMIUMS	7,450
30-4412-1800	ENGINEERING SERVICES	-
30-4412-1900	LEGAL SERVICES	-
30-4412-2000	CONTRACTUAL SERVICES	26,923
30-4412-2100	PROFESSIONAL SERVICES	14,000
30-4412-2200	TELEPHONE	3,000
30-4412-2300	ELECTRICITY	4,000
30-4412-2500	FUEL-HEAT	800
30-4412-2800	MATERIALS & SUPPLIES	20,880
30-4412-2855	COMPUTERS & SOFTWARE	4,000
30-4412-2900	MEMBERSHIP DUES	625
30-4412-3000	MISCELLANEOUS	1,800
30-4412-3201	I/T SUPPORT	5,128
30-4412-3300	BUILDING MAINTENANCE	6,410
30-4412-3700	TRAVEL & TRAINING	3,400
30-4412-9000	CONTINGENCY EXPENSE	97,150
30-4412-9500	I/I DEBT	117,453

TOTAL ADMIN. EXPENSES **313,019**

ADMINISTRATION -- CAPITAL

CAPITAL -

TOTAL CAP OUTLAY WATER -

TOTAL SEWER ADMINISTRATION **544,407**

PLANNING/ ZONING SALARIES & BENEFITS		
30-4421-7000	SALARIES & WAGES-REGULAR	31,683
30-4421-9001	FICA - PLANNING/ZONING	2,424
30-4421-9002	VRS - PLANNING/ZONING	3,305
30-4421-9003	HEALTH INSURANCE	3,260
<u>TOTAL P/Z SALARIES</u>		<u>40,672</u>
PLANNING/ZONING EXPENSES		
30-4422-2800	MATERIALS & SUPPLIES	500
30-4422-2900	MEMBERSHIP DUES	350
30-4422-3000	MISCELLANEOUS	137
30-4422-3201	I/T SUPPORT	215
30-4422-3700	TRAVEL & TRAINING	1,125
<u>TOTAL P/Z EXPENSE</u>		<u>2,327</u>
PLANNING/ZONING - CAPITAL		
	CAPITAL OUTLAY	-
<u>TOTAL PLANNING/ZONING CAP</u>		<u>-</u>
<u>TOTAL SEWER PLANNING/ZONING</u>		<u>42,999</u>

SEWER PUBLIC WORKS SALARIES & BENEFITS		
30-4431-7000	SALARIES & WAGES - REGULAR	246,781
30-4431-7001	SALARIES & WAGES-PART TIME	16,510
30-4431-9000	SALARIES & WAGES -OVERTIME	15,100
30-4431-9001	FICA - SEWER OPER.	20,139
30-4431-9002	VRS - SEWER OPER.	24,976
30-4431-9003	HEALTH INSURANCE	48,500
30-4431-9005	EMPLOYEE STIPEND	600
	<u>TOTAL PW SALARIES</u>	<u>372,606</u>
SEWER PUBLIC WORKS EXPENSES		
30-4432-1600	INSURANCE PREMIUMS	11,000
30-4432-1900	CHEMICALS	17,100
30-4432-2000	CONTRACTUAL SERVICES	14,054
30-4432-2200	TELEPHONE	5,824
30-4432-2300	ELECTRICITY	6,794
30-4432-2500	FUEL	3,882
30-4432-2600	GAS, GREASE, & OIL	8,735
30-4432-2700	TIRES & TUBES	1,941
30-4432-2800	MATERIAL & SUPPLIES	9,706
30-4432-2850	PERMITS & DUES	970
30-4432-2855	COMPUTERS & SOFTWARE	2,912
30-4432-3000	MISCELLANEOUS	1,747
30-4432-3201	I/T SUPPORT	4,853
30-4432-3300	BUILDING MAINTENANCE/RENT	4,368
30-4432-3400	REPAIRS EQUIPMENT	19,412
30-4432-3700	TRAVEL & TRAINING	4,853
30-4432-3800	MISS UTILITY	534
30-4432-4000	UNIFORMS	3,882
30-4432-4300	VEHICLE/EQUIPMENT PYMTS	47,587
30-4432-4500	SEWER INFRASTRUCTURE REPAIR	250,000
30-4432-4800	EQUIPMENT	5,824
30-4432-5100	VRA 2014A LOAN DPW BLDG PRINCIPAL	56,000
30-4432-5110	VRA 2014A LOAN DPW BLDG INTEREST	39,848
	<u>TOTAL PUBLIC WORKS EXPESNES</u>	<u>521,826</u>
PUBLIC WORKS CAPITAL SEWER		
	CAPITAL	129,300
	<u>TOTAL CAP OUTLAY SEWER PUBLIC WORKS</u>	129,300
<u>TOTAL ALL SEWER PUBLIC WORKS</u>		<u>1,023,732</u>

SEWER PLANT SALARIES & BENEFITS		
30-4451-7000	SALARIES & WAGES - REGULAR	313,951
30-4451-9000	SALARIES & WAGES - OVERTIME	11,700
30-4451-9001	FICA - SEWER PLANT	24,017
30-4451-9002	VRS - SEWER PLANT	32,744
30-4451-9003	HEALTH INSURANCE	51,799
30-4451-9005	CELL STIPEND	-
	<u>TOTAL SEWER PLANT SALARIES</u>	<u>434,211</u>
SEWER PLANT EXPENSES		
30-4452-1600	INSURANCE PREMIUMS	35,000
30-4452-1900	CHEMICALS	145,000
30-4452-2000	CONTRACTUAL SERVICES	25,000
30-4452-2200	TELEPHONE	5,500
30-4452-2300	ELECTRICITY	162,000
30-4452-2500	FUEL - HEAT	4,000
30-4452-2600	GAS, GREASE, & OIL	4,500
30-4452-2800	MATERIALS & SUPPLIES	9,500
30-4452-2850	PERMITS/DUES	10,000
30-4452-2855	COMPUTERS & SOFTWARE	2,000
30-4452-2900	LAB OPERATING	34,000
30-4452-3000	MISCELLANEOUS	2,250
30-4452-3100	TESTING	4,000
30-4452-3201	I/T SUPPORT	4,500
30-4452-3300	BUILDING MAINTENANCE	8,000
30-4452-3400	REPAIRS EQUIPMENT	94,000
30-4452-3450	PUMP STATION REPAIRS	17,000
30-4452-3700	TRAVEL & TRAINING	4,600
30-4452-4000	UNIFORMS	5,300
30-4452-4300	VEHICLE PAYMENTS	-
30-4452-4800	EQUIPMENT - SEWER PLANT	6,000
30-4452-4801	CAPITAL ASSETS >5k	24,160
30-4452-5100	VRA LOAN/UPGRADE WWTP	655,715
30-4452-5500	SLUDGE REMOVAL	97,000
30-4452-5600	POLLUTION CREDITS	15,000
	<u>TOTAL SEWER PLANT EXPENSES</u>	<u>1,374,025</u>
30-4453-0990	SEWER PLANT CAPITAL OUTLAY	
	CAPITAL	174,500
	<u>TOTAL SEWER PLANT CAP OUTLAY</u>	174,500
	<u>TOTAL SEWER PLANT</u>	<u>1,982,736</u>

COMM DEVELOPMENT SALARIES & BENEFITS

30-4461-7000	SALARIES & WAGES-REGULAR	10,028
30-4461-9000	SALARIES & WAGES-OVERTIME	500
30-4461-9001	FICA - ECON DEV	767
30-4461-9002	VRS - ECON DEV	1,046
30-4461-9003	HEALTH INSURANCE	1,630
30-4461-9005	CELL STIPEND	250

TOTAL COMM DEVELOPMENT SALARIES **14,221**

COMM DEVELOPMENT EXPENSES

30-4462-1700	ADVERTISING	600
30-4462-2101	GRANT EXPENSE	2,250
30-4462-2800	MATERIALS & SUPPLIES	375
30-4462-2855	COMPUTERS & SOFTWARE	550
30-4462-2900	MEMBERSHIP DUES	300
30-4462-3000	MISCELLANEOUS	125
30-4462-3201	I/T SUPPORT	-
30-4462-3700	TRAVEL & TRAINING	2,250

COMM DEVELOPMENT CAPITAL **6,450**

30-4462-4801	CAPITAL	-
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TOTAL COMM DEVELOPMENT CAPITAL **-**

TOTAL ALL COMM DEVELOPMENT **20,671**

TOTAL SEWER FUND EXPENSES **3,614,544**

TRASH & RECYCLING FUND

TRASH & RECYCLING FUND EXPENSES

40-4462-4200	LANDFILL	93,582
40-4462-4900	Trash Collection	348,684
40-4462-4901	Recycling	-

TOTAL TRASH & RECYCLING EXPENSES 442,266

GRAND TOTAL EXPENSES 17,421,296

**TOWN OF STRASBURG
PROPOSED TAXES
FY 21/22**

Taxes

Real Estate Taxes

\$0.16 per \$100.00 assessed value (based on 100% assessment)

Personal Property Taxes

\$1.11 per \$100.00 assessed value (based on 100% assessment)

Machinery & Tools

\$0.86 per \$100.00 assessed value (based on 100% assessment)

Meals Tax – 6%

Lodging Tax - 6%

Cigarette Tax - .25 per pack

Utility Tax - Section 26-8

Natural Gas:

Residential - \$1 plus .10¢ per CCF not to exceed \$2.00

Commercial/Industry - \$10 plus .10¢ per CCF not to exceed \$20.00

Electric:

Residential - \$1 plus .007585 per kwh not to exceed \$2.00

Commercial/Industry - \$10 plus 0.007520 per kwh not to exceed \$20.00

**TOWN OF STRASBURG
SCHEDULE OF FEES
FY 21/22**

Permit and Application Fees

Application	Fee
Sketch Plat	\$100
Minor Subdivision	\$250 (4 lots or less)
Preliminary Plat	\$1500 + \$100/lot (more than 4 lots)
	\$2500 + \$100/lot (Commercial)
	\$250 (3 lots or less)
Final Plat	\$1500 + \$100/lot (4 or more)
	\$2500 + \$100/lot (Commercial)
Lot Consolidation	\$250
Plat Amendment	\$100 + \$25/lot
Boundary Line Adjustment	\$150/per lot effected
Right-of-way Vacation	\$250
Annexation	\$2000 plus \$50 per acre
Master Development Plan	\$750 + \$75 per acre Revision \$500
Site Plan	\$2500 + \$200/acre (Non-residential); \$1500 + \$50/unit (Residential)
Site Plan Amendment	\$500
Rezoning	\$1500 plus \$100 per acre \$500 Proffer Revision
Comprehensive Plan Amendment	\$1,500
Zoning Permit	\$100 (New Residential);
	\$30 (Addition/Accessory);
	\$100 (Commercial)
	\$30 Food Truck
	\$15 Special Event Permit (Non-profits receive one per year at no charge)
Zoning Letter	\$150 Certification \$65 Determination
Home Occupation Permit	\$30
Sign Permit	\$25 Temporary
	\$25 + \$1/Sq. Ft. Permanent
Appeal	\$325
UDO Text Amendment	\$500 per section
Variance	\$350

Historic District Review	\$30 Minor Modification \$60 Major Modification(Residential) \$100 Major Modification (Commercial)
Special Use Permit	\$600
Change of Use Permit	\$50
Zoning Violation Fees	\$200
Outdoor Display and Use Area	\$15
Exception	\$50
Public Works Permit	\$50

*Engineering Review Costs

If consulting services are required for any reason, it will be at the cost of the applicant.

Inspection Fees:

Residential

Fill water mains \$12.79 per 1,000 gallons used
Testing Hourly based on personnel time and wages
Flushing Calculated on amount of water used @ \$12.79 per 1,000 gallons
Bacteria sample \$75.00 per sample

Commercial and Industrial per lot fee

Based on size of lot and project using actual cost of personnel time and wages

Inspections after hours, weekends, and holidays are charged at overtime rate.

Utility Fee

The billing cycle is monthly

Water: Section 86-36 of the Strasburg Town Code

*Residential \$25.57 minimum per 2,000 gallons
 12.79 per 1,000 gallons over minimum
Outside same as above plus 40% more

*Non Residential \$27.34 minimum per 2,000 gallons
 18.06 per 1,000 gallons over minimum
Outside same as above plus 40% more

Sewer: Section 86-207 of the Strasburg Town Code

*Residential \$25.02 minimum per 2,000 gallons
 \$13.15 per 1,000 gallons over minimum
Outside same as above plus 40% more

*Non Residential \$29.08 minimum per 2,000 gallons
 \$16.39 per 1,000 gallons over minimum
Outside same as above plus 40% more

Trash	\$12.13 per household/apt. per month
Additional Cart Rate	\$1.02
Utility Penalty	10% assessed per billing cycle after 20 th of month
Processing Fee	\$50.00 when disconnected due to nonpayment
Reread Fee	\$10.00
Test Meter	\$15.00 in house testing 2 nd party testing-actual cost (if meter is incorrect this will be refunded)
Water Deposit (all renters)	\$200 In Town / \$240 Outside of Town
Turning water on/off	when no account is established \$50 fee per occurrence

WATER CONNECTION - SECTION 86-30
Water Availability Fees

<u>Meter size:</u>	<u>In Town</u>	<u>50%Outside of Town</u>
¾" or 5/8" meter	\$6,500+	\$9,750+
1" meter	\$9,200+	\$13,800+
1 ½" meter	\$12,000+	\$18,000+
2" meter	\$14,400+	\$21,600+
3" meter	\$20,800+	\$31,200+
4" meter	\$27,200+	\$40,800+
6" meter	\$44,800+	\$67,200+
8" meter	\$68,800+	\$103,201+
10" meter	\$148,001+	\$222,001+

Hotel/Motels	Size of meter plus \$300/guest room
Nursing/Convalescent Homes	Size of meter plus \$350/patient room
Hospitals	Size of meter plus \$800/patient room

+Cost of time and material to install
The cost of meter will be added to all water availability fees

SEWER CONNECTIONS - SECTION 86-238

Sewer Availability Fees

<u>Meter size:</u>	<u>In Town</u>	<u>50%Outside of Town</u>
¾" or 5/8" meter	\$6,500+	\$9,750+
1" meter	\$10,399+	\$15,599+
1 ½" meter	\$13,599+	\$20,399+
2" meter	\$20,799+	\$31,199+
3" meter	\$32,798+	\$49,197+
4" meter	\$51,997+	\$77,996+
6" meter	\$91,996+	\$137,994+
8" meter	\$143,993+	\$215,990+
10" meter	\$279,986+	\$419,979+

Hotel/Motel	Size of meter plus \$500/guest room
Nursing/Convalescent Homes	Size of meter plus \$700/patient room
Hospitals	Size of meter plus \$2,000/patient room

+Cost of time and material to install

Right of Way Use Fee 1.11 per access line (set by VDOT)

Other Fees:

Freedom of Information Act requests

- Reasonable charges based on actual costs, consistent with § 2.2-3704(F) of the Code of Virginia.

Fingerprint cards

- \$10 for the first card, \$5 for each additional card
- No fee will be charged for residents of the Town of Strasburg

False alarm calls

- No charges for the first two false alarm calls during a calendar year, additional calls will be charged as follows:
 - 3rd false alarm - \$50
 - 4th false alarm - \$75
 - 5th false alarm - \$100
 - 6th false alarm and each after - \$125
- Failure to Respond - \$100
- Failure to Silence - \$100

License

Motor Vehicle License Fee (added to June 5 Personal Property tax bills)

\$25.00 per motor vehicle
\$15.00 per trailer (over 1500 gwt)
\$18.00 per motorcycle

Fines

Illegal Parking - Misdemeanor punishable by \$10.00 if paid within 10 days, \$20 if paid after 10 days.

Parking in a handicapped zone \$100 if paid within 10 days, \$200 if paid after 10 days

Text Copies

Comprehensive Plan \$20
Water & Sewer Specs. \$20

Parks & Recreation Fees:

Pool Rental \$150.00
Strasburg Square Rental \$100.00

Park Pavilion Rentals

- Half day \$25.00
- Full day \$50.00

Security Deposits:

- Moose/Rotary/Kiwanis \$25.00
- First Bank/R.R. Donnelly \$50.00

Town of Strasburg Pay Scale July 1st, 2021

Department		Title	Grade	Low	Mid	High
Administration	Office Clerk		1	\$25,662	\$31,547	\$38,780
Administration	Senior Office Clerk		3	\$29,381	\$33,755	\$41,495
Administration	Utility Clerk		5	\$33,638	\$41,351	\$50,833
Administration	Tax Clerk		6	\$35,993	\$44,246	\$54,391
Administration	Town Clerk/Administrative Assistant		7	\$38,512	\$47,343	\$58,199
Administration	HR & Office Manager		8	\$41,208	\$50,657	\$62,273
Administration	Finance Director		15	\$66,171	\$81,344	\$99,996
Administration	Assistant Town Manager		18	\$75,759	\$93,131	\$114,485
Administration	Zoning Administrator		10	\$47,179	\$57,997	\$71,296
Administration	Town Manager		19	\$86,737	\$106,625	\$131,074
Administration	Community Development Director		12	\$54,015	\$66,401	\$79,845
Administration	Community Development Coordinator		7	\$38,512	\$47,343	\$58,199
Administration	Planning & Zoning Administrator		11	\$50,482	\$62,057	\$76,287
Police	Police Administrative Assistant		4	\$31,437	\$38,646	\$47,507
Police	Senior Police Administrative Assistant		5	\$33,638	\$41,351	\$50,833
Police	Police Officer Trainee		6	\$35,993	\$44,246	\$54,391
Police	Police Officer		7	\$38,512	\$47,343	\$58,199
Police	Detective		8	\$41,208	\$50,657	\$62,273
Police	Police Corporal		8	\$41,208	\$50,657	\$62,273
Police	Police Sergeant		9	\$44,093	\$54,203	\$66,632
Police	Police Lieutenant		11	\$50,482	\$62,057	\$76,287
Police	Police Captain		13	\$57,796	\$71,049	\$87,340
Police	Police Chief		17	\$75,759	\$93,131	\$114,485
Public Utilities	Operator Trainee Wastewater Plant		4	\$31,437	\$38,646	\$47,507
Public Utilities	Operator Trainee Water Plant		4	\$31,437	\$38,646	\$47,507
Public Utilities	Maintenance		2	\$27,459	\$33,755	\$41,495
Public Utilities	Wastewater Treatment Plant Operator		7	\$38,512	\$47,343	\$58,199
Public Utilities	Water Treatment Plant Operator		7	\$38,512	\$47,343	\$58,199
Public Utilities	Senior Wastewater Treatment Plant Operator		9	\$44,093	\$54,203	\$66,632
Public Utilities	Senior Water Treatment Plant Operator		9	\$44,093	\$54,203	\$66,632
Public Utilities	Assistant Superintendent Wastewater Treatment Plant		11	\$50,482	\$62,057	\$76,287
Public Utilities	Assistant Superintendent Water Treatment Plant		11	\$50,482	\$62,057	\$76,287
Public Utilities	Superintendent Wastewater Treatment Plant		13	\$57,796	\$71,049	\$87,340
Public Utilities	Superintendent Water Treatment Plant		13	\$57,796	\$71,049	\$87,340
Public Works	Technician 1		2	\$27,459	\$33,755	\$41,495
Public Works	Technician 2		3	\$29,381	\$33,755	\$41,495
Public Works	Technician 3		4	\$31,437	\$38,646	\$47,507
Public Works	Foreman		5	\$33,638	\$41,351	\$50,833
Public Works	Assistant Superintendent		11	\$50,482	\$62,057	\$76,287
Public Works	Superintendent		12	\$54,015	\$66,401	\$79,845
Public Works	Director of Public Works		14	\$61,842	\$76,022	\$93,454

TOWN OF STRASBURG

Capital Improvement Plan

FUND	FY2022	FY2023	FY2024	FY2025	FY2026
General Fund					
<u>Administration</u>					
Phase I Business Park-Loan Total \$2,006,000	2,500,000				
Phase I Business Park VDOT Road Share Reimburse	1,150,000				
Way Finding Signage	300,000				
Boat Launch Improvements	50,000	50,000			
Boat Launch Improvements Reimbursement (DuPont)	50,000	50,000			
Capital Projects at the Town Park	15,000	10,000	10,000	10,000	10,000
Total Admin GF	2,865,000	110,000	10,000	10,000	10,000
Total Admin GF Less Reimbursements	1,665,000	10,000	10,000	10,000	10,000
<u>Planning /Zoning</u>					
Total Planning/Zoning	0	0	0	0	0
<u>Public Safety</u>					
Vehicle	42,370	84,740	42,370	84,740	42,370
Total Public Safety GF	42,370	84,740	42,370	84,740	42,370
<u>Public Works</u>					
Bucket Truck	51,000				0
Skid Steer Replacement	20,400				
Utility Crew Truck		25,500			
Large Dump Truck			34,000		
Large Dump Truck					34,000
Total Public Works GF	71,400	25,500	34,000	0	34,000
TOTAL ALL GENERAL FUND	3,050,170	120,240	86,370	94,740	86,370
Water Fund					
<u>Public Works</u>					
Bucket Truck	49,500				
Skid Steer Replacement	19,800				
Sandy Hook Water Line	30,000	370,000			
Utility Crew Truck		24,750			
Large Dump Truck			33,000		
Large Dump Truck					33,000
AMI/AMR	950,000				
Fort Hill Tank Lead Abatement	33,107	33,107	33,107	33,107	33,107
Total Public Works-Water	1,082,407	427,857	66,107	33,107	66,107
<u>WTP</u>					
Water Tower	0	0	0	2,000,000	0
SCADA Cellular Network Replacement	20,000				
Juncation Water Tank Rehab	20,000				
Total Water Plant	40,000	0	0	2,000,000	0
TOTAL WATER FUND	1,122,407	427,857	66,107	2,033,107	66,107
Sewer Fund					
<u>Public Works</u>					
Bucket Truck	49,500				
Skid Steer Replacement	19,800				
Utility Crew Truck		24,750			
Large Dump Truck			33000		
Large Dump Truck					33000
USDA Sanitary Sewer Rehab	60,000	600,000			
Total Public Works Sewer	129,300	24,750	0	0	0
<u>WWTP</u>					
Oxbow Wet Well Coating	15,000				
Junction 1 Lift Station Repacement	159,500				
Main Building Windows & Doors		49,000			
Total Sewer Plant	174,500	49,000	0	0	0
TOTAL SEWER FUND	303,800	73,750	0	0	0
Total Cap Projects	4,476,377	1,074,454	218,584	2,160,954	218,584

Capital Improvement Plan 2022-2027

Title:	Bucket Truck	Location:	Department OF Public Works
Status:	Operational	Fund:	General 34% Water 33% sewer 33%
Project Type:	Equipment / Vehicle	Department:	Department Of Public Works
Year	2000	Mileage	107,193

Project/Program Description:	Replace Bucket Truck
Justification:	Unit is in Poor Condition, truck is getting used on a more regular basis with the Streetscape projects (Lighting, Banners, Flowers, Decorations). Bucket Lift is outdated, and parts are no longer available. Lift will not pass a required yearly inspection. Fuel System needs both gas tanks changed, and fuel lines fixed, fuel gauge does not read, generator is starting to experience mechanical problems. No estimated repair cost due to obsolete parts.
Operating Budget Impact:	N/A
Funding Source:	General Fund 34% Water 33% Sewer 33% Three Year Commercial Loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$150,000	\$150,000					

Photos Attached:







Capital Improvement Plan 2022-2027

Title:	SCADA- Cellular Network Replacement	Location:	Water Plant, and 6 remote sites.
Status:	Replace Obsolete Equipment	Fund:	Water Fund
Project Type:	Construction	Department:	Water Treatment Plant

Project/Program Description:	Replace existing Phoenix FCC Licensed Radios with cellular based equipment as the existing FCC licensed radios are obsolete, unsupported, and no longer available for replacements. Proposed project would replace the radios networked with the water plant's SCADA system and six (6) remote sites including pump stations and tank level monitoring equipment.
Justification:	The existing FCC Radios are essential to the daily operations of the plant and its ability to efficiently distribute water to the various water pressure zones. Failure would result in afterhours plant staffing, staffing at the remote sites, and result in prolonged communication outage. Replacement equipment would take weeks to get and install.
Operating Budget Impact:	N/A
Funding Source:	Water Fund Operating Budget Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$20,000	\$20,000					

Capital Improvement Plan 2022-2027

Title:	Skid Steer Replacement	Location:	Department OF Public Works
Status:	Operational	Fund:	General 34% Water 33% sewer 33%
Project Type:	Equipment	Department:	Department of Public Works
Year	1997	Hours	2195.7 hrs.

Project/Program Description:	Replace 763 Bobcat Skid Steer – 46 hp
Justification:	Bad head gasket, engine leaking oil and antifreeze, cab and seat bracket almost rusted through, cab and engine recommended for replacement. Estimated repair cost - \$17,000. Recommend replacing with 75 hp TL8 Takeuchi, bigger machine with tracks more suitable for horticulture work.
Operating Budget Impact:	N/A
Funding Source:	General Fund 34% Water 33% Sewer 33% / Three Year Commercial Loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$60,000	\$60,000					

Photos Attached:

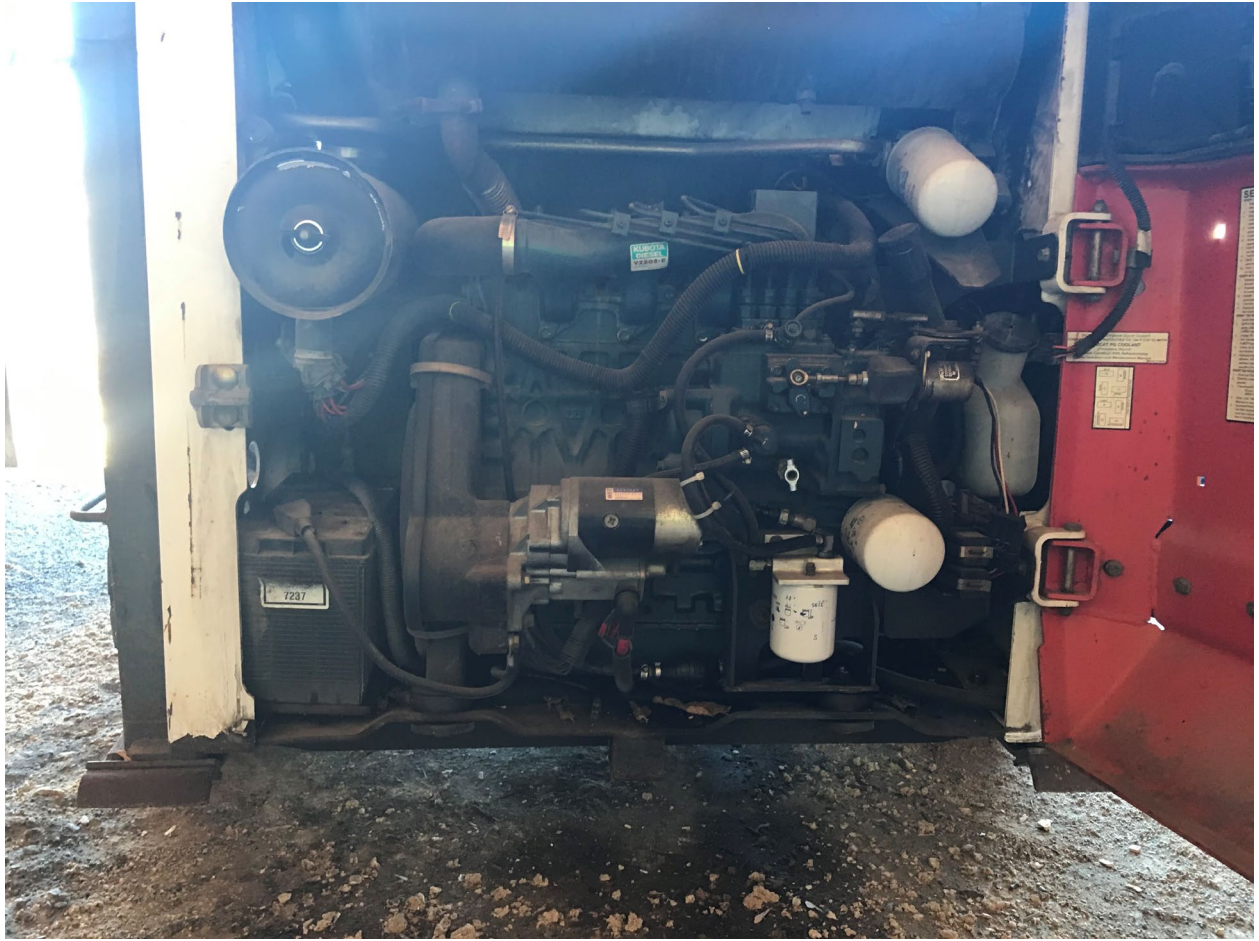












Capital Improvement Plan 2022-2027

Title:	Junction Water Storage Tank Rehabilitation	Location:	Water Treatment Plant Remote Site
Status:	Operational	Fund:	Water Fund
Project Type:	Tank Rehab	Department:	Water Treatment Plant
Year	Tank installed 1990	Mileage	

Project/Program Description:	Junction Water Storage Tank Rehabilitation
Justification:	The Junction Water Storage Tank is an 86,000-gallon glass lined tank that serves the Junction Subdivision outside of Town limits. A temporary pressurization system will need to be installed to take the Junction tank offline for inspection and resealing of all panel joints. The Junction Water Storage tank is 31 years old with an expected service life of 25 years. The inspection will determine useful tank life moving forward.
Operating Budget Impact:	N/A
Funding Source:	Water Fund / CIP

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$20,000	\$20,000					

Photos Attached:



Capital Improvement Plan 2022-2027

Title:	Wet well Coating Oxbow Lift Station	Location:	Wastewater Treatment Plant Remote Site
Status:	In-Service	Fund:	Sewer Fund
Project Type:	Repair	Department:	Wastewater Treatment Plant

Project/Program Description:	Oxbow Lift Station Wet Well Coating to Extend Concrete Life
Justification:	The Oxbow Lift Station serves the Oxbow subdivision and areas to the North. A recent project to replace the internal piping revealed extensive corrosion of the concrete wet well by Hydrogen Sulfide. Applying an epoxy coating will extend the life of the 15 yr. old lift station. Necessary pump-around operations were installed with previous emergency repairs. Additional Hydrogen Sulfide reduction plans are in place.
Operating Budget Impact:	N/A
Funding Source:	Sewer Fund Operating Budget Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$15,000	\$15,000					







Capital Improvement Plan 2022-2027

Title:	Add Utility Crew Truck	Location:	Department of Public Works
Status:	Operational	Fund:	General 34% Water 33% sewer 33%
Project Type:	Vehicle	Department:	Department of Public Works
Year	2006	Mileage	77,790

Project/Program Description:	Add 4500 Truck to Utility Crew
Justification:	Utility Crew now consist of 4 members with one truck and one dump truck dedicated for the work. The truck they are using to pull utility trailer daily is getting inadequate for pulling the trailer. Truck condition: Headliner is falling down, needs rocker panels and cab corners, injectors and injector pump needs to be replaced, Brake System not ideal for trailer use. Seat pads needs replaced. Due to the need for an additional truck, staff would like to try and repair this truck to continue its use in the utility crew but not for daily trailer pulling. It can carry tools and personnel to jobs. Estimated repair cost for current truck is - \$7,500.
Operating Budget Impact:	N/A
Funding Source:	General Fund 34% Water 33% Sewer 33% / CIP

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$75,000		\$75,000				

Photos Attached:









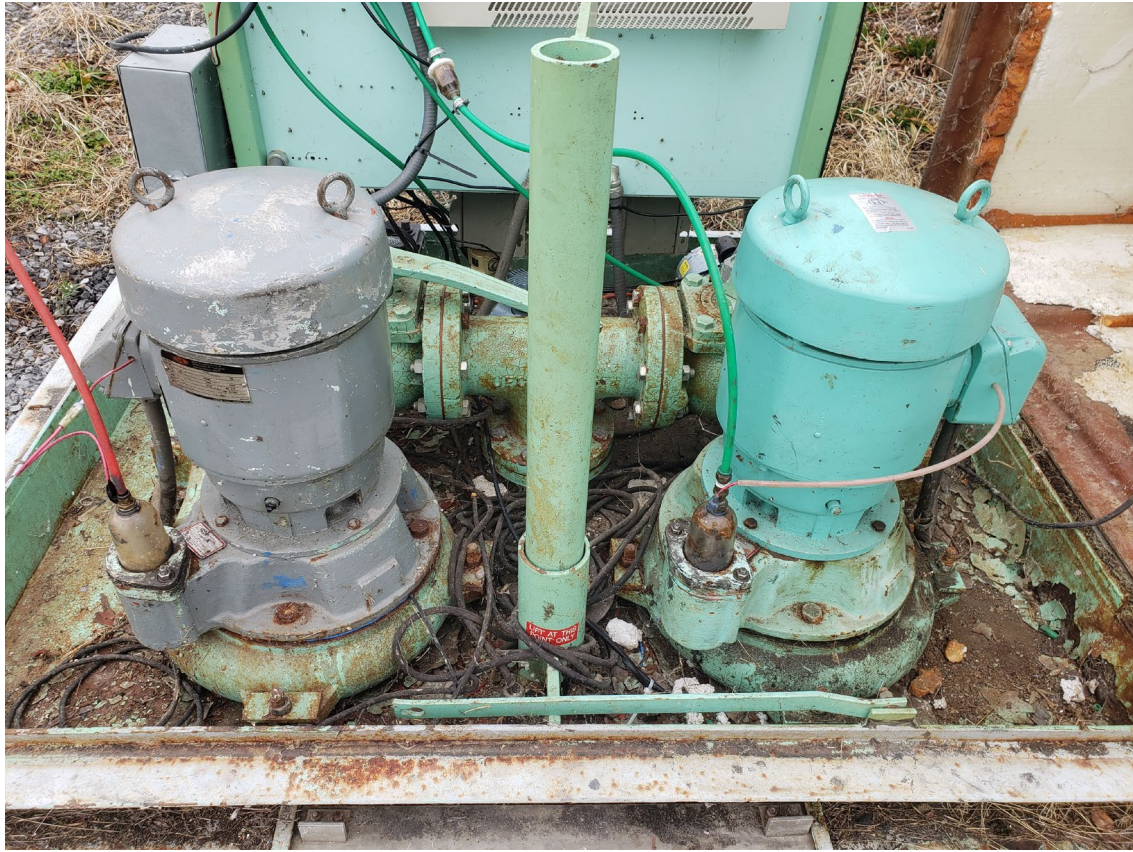


Capital Improvement Plan 2022-2027

Title:	Junction 1 Lift Station Replacement	Location:	Wastewater Treatment Plant Remote Site
Status:	In-service	Fund:	Sewer Fund
Project Type:	Replacement	Department:	Wastewater Treatment Plant

Project/Program Description:	Replacement of Junction 1 Lift Station
Justification:	Junction 1 Lift Station serves half of the Junction subdivision and receives flow from Junction 2 lift station. This station is 6 years past its life expectancy of 25 years. There have been several, recurring issues with this station: The metal base is corroded, electrical controls corroded, suction piping is corroded, wet well is undersized for application. Pump manufacturer claims that it is unusual to get 31 years of service from a pump station of this type.
Operating Budget Impact:	N/A
Funding Source:	Sewer Fund Operating Budget Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$159,500	\$159,500					



Converting your station with a new EVERLAST™ or an EVERLAST™ baseplate conversion brings the packages rugged DURO-LAST™ Baseplate with the full 25-year warranty making the statement You'll Retire Before It Does true. The DURO-LAST™ Baseplate comes in 3/8" or 1/2" thickness in 316 and/or lean duplex series 210 stainless steel. It features a Pitting Resistance Equivalent Number of 24.0 or greater. The DURO-LAST™ Baseplate is glass bead blasted to remove surface contamination and passivated to provide uniform finish. Make the DURO-LAST™ Baseplate part of your retirement program.

25 YEAR WARRANTY

FLORIDA 32 YEARS OF SERVICE

ORDER LOCALLY FROM YOUR **Smith & Loveless Representative** 39

Capital Improvement Plan 2022-2027

Title:	Dump Truck (Large) Replacement	Location:	Department OF Public Works
Status:	Operational	Fund:	General 34% Water 33% sewer 33%
Project Type:	Vehicle	Department:	Department OF Public Works
Year	1996	Mileage	36002

Project/Program Description:	Replace Dump Truck 19624
Justification:	Truck is in poor condition (25 yrs. Old): Needs rocker panel and cab corner, Frame rusted needs work, need dump body rusted, needs replaced. Engine is weak, we do not use this truck on hills in Town. Truck will be decommissioned if replaced. Estimated repair cost - \$30,500.
Operating Budget Impact:	N/A
Funding Source:	General Fund 34% Water 33% Sewer 33% Three Year Commercial Loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$99,596			\$99,596			

Photo's Attached:















Capital Improvement Plan 2022-2027

Title:	Dump Truck (Large) Replacement	Location:	Department OF Public Works
Status:	Operational	Fund:	General 34% Water 33% sewer 33%
Project Type:	Vehicle	Department:	Department OF Public Works
Year	1998	Mileage	30624

Project/Program Description:	Replace Dump Truck 19816
Justification:	Truck is in poor condition (23 yrs. Old): Needs rocker panel and cab corner, frame and body rust. Recommend dump bed replacement. Engine is weak, we do not use this truck on hills in Town. Truck will be decommissioned if replaced. Estimated repair cost - \$30,500.
Operating Budget Impact:	N/A
Funding Source:	General Fund 34% Water 33% Sewer 33% Three Year Commercial Loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$99,596					\$99,596	

Photo's Attached:







Capital Improvement Plan 2022-2027

Title:	Main Building Window, Door Replacement	Location:	Waste Water Treatment Plant
Status:	In-Service	Fund:	Sewer Fund
Project Type:	Replacement	Department:	Wastewater Treatment Plant

Project/Program Description:	Replacement of Doors and Windows for Efficiency and Function
Justification:	The 37 year old main building serves as office spaces and laboratory. The HVAC has been updated for efficiency, but the single-pane door and widows are hampering the efficiency gains of an updated HVAC system. Several windows are cracked or broken. Most door hardware and trim has failed.
Operating Budget Impact:	N/A
Funding Source:	Sewer Fund Operating Budget Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase	\$49,000		\$49,000				

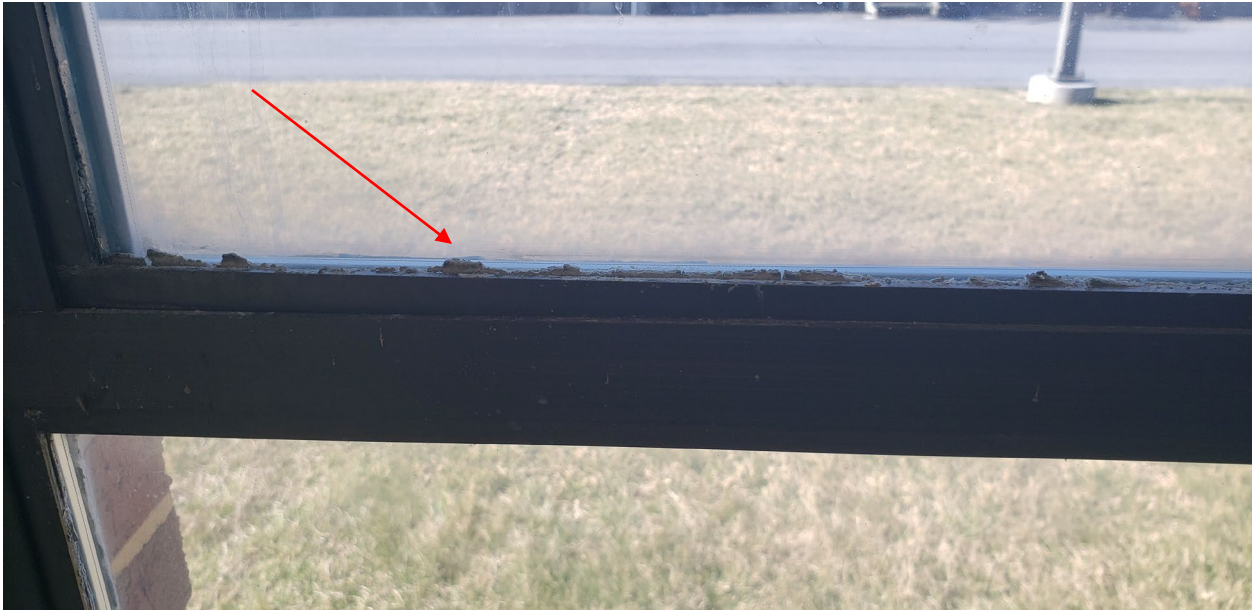


Figure 1 Inside seal separation

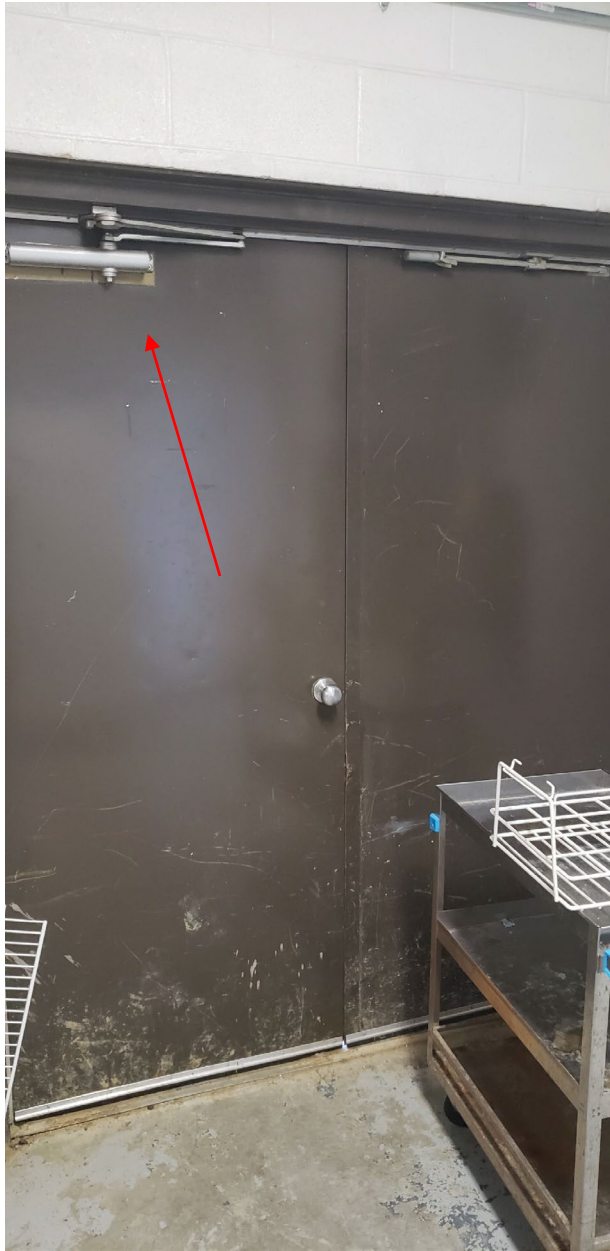


Figure 2 Hardware is not working properly



Figure 3 Lock mechanisms failing



Figure 4 These are all single pane windows



Figure 5 Grout missing and one pane of glass missing



Figure 6 Grout issues



Figure 7 Frosting inside the panes, seals bad

Capital Improvement Plan 2022-2027

Title:	AMI/AMR	Location:	Town Wide
Status:	In-Service	Fund:	Water Fund
Project Type:	Construction	Department:	Administration/Public Works

Project/Program Description:	Implementation of an Advanced Metering Infrastructure (AMI) or Automated Meter Reading (AMR) water meter replacement project.
Justification:	Currently, there are multiple different type of water meters in the system (manual read, touch read, drive by, etc.) and a meter change out program would replace all the meters in the system to be of an identical reading type. Project has been scoped and competitively bid previously, and staff will need to re-bid the project to implement. Anticipated benefits of the project include but are not limited to: additional revenue from the replacement of older slow meters, efficiency operational cost savings, better customer service delivery.
Operating Budget Impact:	Anticipated to lower burden on near term operating budget, and require effective asset management for long term (10-15 year)
Funding Source:	Water Fund Balance

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction	\$950,000	\$950,000					
Consulting/Engineering							
Capital Purchase							

Capital Improvement Plan 2022-2027

Title:	Borden Mowery Drive Extension	Location:	Borden Mowery Drive and Radio Station Road
Status:	Design	Fund:	General Fund
Project Type:	Construction	Department:	Administration and Public Works

Project/Program Description:	Extension of Borden Mowery Drive to intersect Radio Station Road and to extend existing water main line.
Justification:	As detailed in the Camoin Plan, the extension of Borden Mowery Drive is the highest priority economic development initiative for the Town. Additionally, it will provide a functional east west connector between RT11 and RT55,
Operating Budget Impact:	Additional road mileage will be included in VDOT urban maintenance program, and water main line extension will need to be included in asset management
Funding Source:	General Fund Bond Virginia Resources Authority (VRA) and VDOT Revenue Sharing 50-50

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction	\$2,500,000	\$2,500,000					
Consulting/Engineering							
Capital Purchase							

Capital Improvement Plan 2022-2027

Title:	Fort Hill Tank Lead Abatement	Location:	326 Banks Fort Road
Status:	In-Service	Fund:	Water Fund
Project Type:	Construction	Department:	Public Works

Project/Program Description:	Lead based paint abatement of the existing coating system on the Fort Hill Elevated Water Tank.
Justification:	The Town's tank maintenance contractor recommends replacing the coating system on the Fort Hill Tank in advance of the new cell halo installation. The abatement of the lead-based paint is not covered in the tank maintenance contract and will need to be paid by the Town. Our tank maintenance contractor has offered to finance the cost of five year at 0% interest.
Operating Budget Impact:	N/A
Funding Source:	Water Fund Operating Budget Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction	\$165,535	\$33,107	\$33,107	\$33,107	\$33,107	\$33,107	
Consulting/Engineering							
Capital Purchase							

Capital Improvement Plan 2022-2027

Title:	New Elevated Water Tank	Location:	To be determined
Status:	Site Selection	Fund:	Water Fund
Project Type:	Construction	Department:	Administration/Public Works

Project/Program Description:	Site selection, design, and construction of a new elevated water tank in the low-pressure zone.
Justification:	2013 water model and 2020 update have ranked a new elevated water tank as a high priority for the Town's water infrastructure investments. The construction of a new elevated tank would allow for pressure redundancy when performing maintenance work on the Fort Hill tank and result in operational savings by allowing for the discontinuation of the Sandy Hook Reservoir. Further, a second elevated tank properly located would greatly improve inadequate pressure in specific areas of Town.
Operating Budget Impact:	Additional long term maintenance costs as well as a potential revenue source for cell antennae.
Funding Source:	Water Fund Potential USDA Rural Development Grant/Loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction	\$2,000,000				\$ 2,000,000		
Consulting/Engineering							
Capital Purchase							

Capital Improvement Plan 2022-2027

Title:	2021 Ford PI Utility (Replacement)	Location:	Police Department
Status:	Operational	Fund:	General Fund
Project Type:	Equipment / Vehicle	Department:	Police Department
Year	2010 Ford Explorer	Mileage	94,510

Project/Program Description:	Replace existing 2010 Ford Explorer with new 2021 Ford PI Utility
Justification:	Unit is in Poor Condition with high mileage resulting in an unsafe vehicle that needs to respond at high rates of speed to priority calls when needed to do so. With the purchase new police vehicle, we will need to purchase all new lights, siren box, light bar, speaker, siren switches, push bumper, vehicle console, dual compartments full partition w/ outboard seat belts, and any other related wiring necessary for the installation project (additional \$7,687.45).
Operating Budget Impact:	N/A
Funding Source:	General Fund 100% Three Year Commercial Loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26
Construction						
Consulting/Engineering						
Capital Purchase	\$34,682.80		\$34,682.80			
Total						

Photos Attached:





Capital Improvement Plan 2022-2027

Title:	River Access	Location:	Town Park
Status:	Design	Fund:	General Fund
Project Type:	Construction	Department:	Parks and Recreation

Project/Program Description:	<p>This project will address an already exacerbated issue by mitigating the points of conflict currently occurring at the boat landing while also achieving the citizens' vision set forth in the Master Parks Plan by:</p> <ul style="list-style-type: none"> • adapting the current boat launch to reduce conflict between swimmers and boaters, • creating additional access points and overlooks along the River Walk, • adding a picnic/grill area, • installing wayfinding signage to assist residents and visitors in fully utilizing the park, and • potentially upgrading an additional shoreline access to a boat launch. <p>The Town of Strasburg is applying for grant funds of \$100,000 known as the "Dupont Grant" to pay for the proposed improvements. Should construction cost in excess of that amount, the Town may need to look at funding additional components of the project through the General Fund.</p>
Justification:	Strengthen > Strategy 1 – Improve the accessibility to natural resources in the town and surrounding area
Operating Budget Impact:	The plan itself will not have much of an impact on the operating budget; however, as the plan is implemented additional dollars will be needed for trail maintenance
Funding Source:	General Fund and/or Dupont Grant

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering		\$50,000	\$50,000				
Capital Purchase							
Total							



Capital Improvement Plan 2022-2027

Title:	Sandy Hook Water Line Replacement	Location:	River crossing behind Eagles Club
Status:	Under Construction	Fund:	Water Fund
Project Type:	Construction	Department:	Admin/Public Works

Project/Program Description:	Further evaluation, design, and the potential replacement of a water line that crosses the river and serves customers on Sandy Hook
Justification:	The most recent water model recommends the upsizing of the water line serving sandy hook will help to ensure adequate fire flows for the schools in that area and ensure the condition does not deteriorate into a more pressing concern.
Operating Budget Impact:	N/A
Funding Source:	Water Fund Operating Budget Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction			\$370,000				
Consulting/Engineering		\$30,000					
Capital Purchase							

(Insert Image)

Capital Improvement Plan 2022-2027

Title:	USDA Sanitary Sewer Rehab Program	Location:	Along Town Run near Brown and Zea Street
Status:	Design	Fund:	Sewer Fund
Project Type:	Construction	Department:	Admin/Public Works

Project/Program Description:	USDA Water and Environmental Grant/Loan program application for the rehabilitation of a sanitary sewer collection line further described in the preliminary engineering report (PER)
Justification:	This project was scoped by a professional engineer to identify an area in our collection system that was experiencing a large amount of inflow and infiltration. Performing this work will help reduce the amount of rainwater being treated at the wastewater treatment plant, in turn lowering operational costs.
Operating Budget Impact:	N/A
Funding Source:	Sewer Fund USDA Grant with 40 year loan

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26
Construction	\$600,000	\$60,000	\$600,000			
Consulting/Engineering	\$60,000					
Capital Purchase						

Capital Improvement Plan 2020-2025

Title:	Wayfinding Signage	Location:	Throughout Town of Strasburg
Status:	In progress	Fund:	General Fund
Project Type:	Fabrication, Installation, Design	Department:	Community Development

Project/Program Description:	<p>Phase I of the wayfinding system includes vehicular signs and locations for business directory kiosks and will incorporate features to facilitate the location of parking, efficient vehicle circulation, and pedestrian orientation. The design of the signs incorporates graphic themes established in the branding strategy developed by the Town’s marketing consultant. The \$250,000 in FY22 is for the fabrication and installation of the vehicular signs, and \$25,000 of that will come from a USDA – Rural Development grant.</p> <p>Phase II of the wayfinding system will include the design, fabrication and installation of the pedestrian orientation signage. The \$10,000 in FY22 is for the design, and the \$50,000 in FY23 is for the fabrication and installation.</p>
Justification:	2014 Downtown Parking Analysis by NSVRC
Operating Budget Impact:	Public works maintenance budget for maintenance and replacement
Funding Source:	General Fund, Proffers

See Images below.

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering		\$10,000					
Capital Purchase		\$250,000	\$50,000				
Total							



G1: PRIMARY MONUMENTAL GATEWAY SIGN

G2: STRASBURG HISTORIC DOWNTOWN SIGN



FRONT SIDE

BACK SIDE

P1: PARKING IDENTIFICATION SIGN
Two-Sided Sign for Multi-Directional Vehicular Traffic located out of VDOT R.O.W.

K1: INFORMATION KIOSK
Option for Two-Sided Kiosk

K2: PEDESTRIAN "YOU ARE HERE" MAP

Capital Improvement Plan 2022-2027

Title:	ADA Parking/Route/Signage	Location:	Strasburg Town Park
Status:	Design	Fund:	General Fund
Project Type:	Plan + Construction	Department:	Parks and Recreation

Project/Program Description:	<ul style="list-style-type: none"> • This project will address accessibility for patrons within the Strasburg Town Park • Develop ADA pathways to the playground, athletic fields, community garden, pool, and pavilions • Paint two crosswalks on Park Road • Paint/stripe ADA handicap parking spaces in the playground, pool, and garden parking lots
Justification:	<p>Prosper> Create quality of life amenities to retain current residents and attract new ones</p> <p>Plan > Plan for the financing and implementation of town-wide and neighborhood infrastructure needs + Plan for and implement transportation strategies to promote the efficiency and safe flow of vehicles, bicycles, and pedestrians</p> <p>Strengthen> Enhance the recreational opportunities and improvements in the Town’s parks and public spaces</p> <p>Master Park Plan: Approved recommendation for the 2020-2025 installation process.</p>
Operating Budget Impact:	Parks and Recreation Maintenance Budget for repairs as needed
Funding Source:	General Fund

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction		\$10,000					
Consulting/Engineering							
Capital Purchase							

Capital Improvement Plan 2022-2027

Title:	Strasburg Square Storage	Location:	Strasburg Square
Status:	Design	Fund:	General Fund
Project Type:	Construction	Department:	Parks and Recreation

Project/Program Description:	<p>This project will address accessibility for staff, volunteers, and partnering organizations by offering <i>attractive and practical</i> storage for:</p> <ul style="list-style-type: none"> • Town sound equipment to be in close proximity to the stage for the sound engineer and CD Department • Tables and chairs used for community events and the Strasburg Farmers Market • Movie equipment to be stored through a partnership with Shenandoah Film Collaborative • 4 large cornhole sets • Benefit for Public Works to store: shade sail, tools, and equipment for upkeep of the green spaces
Justification:	<p>Prosper> Support local events and attractions to invite tourism and stimulate the economy Plan > Maintain our legacy of careful planning for the future of our town Protect > Preserve our unique small-town character and natural environment</p>
Operating Budget Impact:	Parks and Recreation maintenance budget for maintenance/repairs.
Funding Source:	General Fund Operating Capital

Activity	Cost Estimate	FY22	FY23	FY24	FY25	FY26	FY27
Construction							
Consulting/Engineering							
Capital Purchase		\$5,000					

Town of Strasburg, Virginia
Fiscal Policy Guidelines
Version 3 – June 9th, 2020

SECTION I. Accounting, Auditing, and Financial Reporting

- a. The town will establish and maintain the highest standards of accounting practices in conformance with uniform financial reporting in Virginia and generally accepted accounting principals for governmental entities as promulgated by the Governmental Accounting Standards Board.
- b. The town will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to generally accepted government-auditing standards and will have these accountants publicly issue an opinion, which will be incorporated in a comprehensive annual financial report.

SECTION II. Asset Management

- a. The town will capitalize all fixed assets with a value greater than \$5,000 and an expected life of two years or more.
- b. The operating budget will provide for minor and preventive maintenance.
- c. The capital budget will provide for the acquisition of fixed assets and the construction, or total replacement of physical facilities to include additions existing facilities, which increase the square footage or asset value of that facility or other asset. The town will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

SECTION III. Revenue Management

- a. The town will maintain a diversified and stable revenue structure to protect it from short-run fluctuations in any one-revenue source.
- b. The town will estimate its annual revenues by an objective, analytical process.
- c. The town, where practicable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs, and the town will periodically review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

- c. The town will follow an aggressive policy of collecting revenue.
- d. The town should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the town will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary matter. All grant applications, prior to submission, must be approved by the Town Manager; grants and donations may be accepted only by the Town Council; and no grant will be accepted that will incur management and reporting costs greater than the grant amount.

SECTION IV. Budget Management

Operating Budgets

- a. The town, to maximize planning efforts, intends to prepare the operating budget with a multi-year perspective.
- b. The budget is a plan for raising and allocating resources. The objective is to enable service delivery within available resources. Services must be delivered to residents and taxpayers at a level, which will meet real needs as efficiently and effectively as possible.
- c. The town will fund current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures.
- d. It is important that a positive undesignated fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
- e. Where possible, the town will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the efficiency and effectiveness of town programs and employees. Performance measurement should become a dynamic part of town government administration.
- f. The budget must be structured so that the Town Council and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives.
- g. Budgetary reviews by the Town Council and Town Manager will focus on the following basic concepts:
 - Existing Service Costs. The justification for base budget program costs will be a major factor during budget reviews.

Administrative Costs. In all program areas, administrative overhead costs should be kept to the absolute minimum.

Program Expansions. Proposed program expansions above existing service levels must be submitted as separate budgetary requests requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the community to include analysis of long-term fiscal impacts.

New Programs. Proposed new programs must also be submitted as individual budgetary requests requiring detailed justification. New programs will be evaluated on the same basis as program expansions to include analysis of long-term fiscal impacts.

SECTION V. Debt and Cash Management

Debt Management

- a. The town will not fund current operations from the proceeds of borrowed funds and will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- b. The town will, when financing capital improvements or other projects or equipment by issuing bonds or entering into capital leases, repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.
- c. The town will follow a policy of full disclosure in every annual financial report and financing official statement/offering document.
- d. The town will maintain good communications about its financial condition with bond and credit rating institutions.

Cash Management

- e. The town will, where permitted by law, pool cash from its various funds for investment purposes and will invest revenue to maximize the rate of return while maintaining a low level of risk.

SECTION VI. Reserve Funds Management

- a. The general fund undesignated fund balance should be a minimum of \$1 million or 20% of total general fund revenues, whichever is greater, given that the water and sewer enterprise funds are self supporting and the enterprise fund balances are maintained at a substantial level.
- b. The general fund undesignated fund balance should be drawn upon only as absolutely necessary and any use thereof should be limited to:
 - 1. One time capital needs;
 - 2. Offsetting difficult economic times;
 - 3. Non-recurring expenditures;
 - 4. Providing liquidity in emergency situations.
- c. The utilities fund undesignated fund balance should be built to obtain and retain a minimum of 30% of operating revenues.

SECTION VII. Contingency Policy

- a. The Town Manager shall be authorized to purchase or pledge the credit of the town for any equipment or work as long as the items have been specifically approved during the budget process.
- b. For unforeseen items not included under the approved fiscal year budget, the following limits shall apply to the contingency expenses:

	<i>Town Managers Expenditures</i>	
	Normal	Emergency
1. Without approval	Up to \$2,500	Up to \$3,500
2. With Mayor approval	\$2,501- \$3,500	\$3,501- \$10,000
3. With Mayor and committee	\$3,501 - \$5,000	\$10,001-\$15,000
4. Council approval	over \$5,000	over \$15,000

- c. After January 1st, in any given budget year, the Town Manager is authorized to utilize 50% of the General Fund Contingency for asset management.

Town of Strasburg, Virginia
Fund Balance Policy

I. Purpose

The Town Council of the Town of Strasburg, Virginia is dedicated to maintaining an appropriate level of fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates; and, therefore, formally establishes this policy for the Town's Fund Balance. This policy also authorizes and directs the Town Manager to prepare financial reports which accurately categorize fund balance as required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

II. Components of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. The following five fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:

- No spendable fund balance – amounts that are not in spendable form (such as inventory, prepaid, and long-term receivables) or are required to be maintained intact (endowment type funds);
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, creditors, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund.

III. Committed Fund Balance Policy

The Town Council is the Town's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a motion approved by the Town Council. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

IV. Assigned Fund Balance Policy

The Town Council is authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

- V. **Minimum Unassigned Fund Balance Policy**
The Town will maintain an unassigned General fund balance in the general fund of \$1 million or 20% of total general fund operating expenditures whichever is greater.

- VI. **Resource Flow Policy**
When fund balance resources are available for a specific purpose in more than one classification, it is the Town's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

FUNDING CAPITAL IMPROVEMENT PROJECTS (CIPs)

Background

- ❖ Staff cannot effectively manage more than **six** significant CIP projects simultaneously.
 - Additional projects degrade the quality of project management
 - Non-CIP related workload increasing for CIP management staff (i.e., Town Manager, Director Of Public Works, Treasurer, Planning and Zoning Administrator)
 - Financially not currently prudent to request additional personnel for CIP management.
- ❖ Council has already committed to **six** CIPs:
 1. Downtown Streetscape (completion June 30, 2019)
 - a. Town Contribution
 - b. VDOT Grant
 2. CDBG {Pavilion Park} (completion June 30, 2018)
 - a. Town Contribution
 - b. Grant
 3. Phase I Business Park (completion approx. June 30, 2022)
 - a. Town Contribution (water/sewer lines)
 - b. VDOT Grant for Borden-Mowery (applied for)
 4. Gateway Trail (completion June 30, 2018)
 - a. Town Contribution
 - b. VDOT Grant
 5. Waste Water Treatment Plant (completion June 30, 2017; substantial completion April 10, 2017)
 - a. Town Contribution
 - b. Loans and Grants
 6. Department of Public Works (completion June 30, 2017; substantial completion April 10, 2017)
 - a. Town Contribution
 - b. Grants

NOTE: Grant and Town funds must be managed as independent projects even though towards identical goal

Policy

1. There will be no more than six significant CIPs ongoing simultaneously unless additional staff is hired for project management.
2. A new CIP will be initiated only after authorization by the Town Council and when an ongoing CIP is completed.*
3. The Town Council by majority vote can authorize no more than two (2) potential CIPs concurrently, with one designated to be implemented when a current CIP is completed*
 - a. If additional CIPs are suggested, Council may replace either existing potential CIP
 - b. If replacement is made, Council must designate which of the now current potentials is to be implemented first.
4. After adoption of the budget, no CIP will be added for the current year without two thirds (2/3) majority vote of the Town Council.
5. Town Council will assign monies to future CIP projects under the Committed Fund Balance Policy
6. Town Council will authorize a CIP Reserve Fund
 - a. Sources of Revenue
 - i. At the end of each fiscal year, \$30,000 or 40% of any positive General (Administrative) Fund balance (whichever is greater) shall be transferred into this CIP Reserve Fund
 - ii. If a CIP project under-spends, the excess will be transferred into the CIP Reserve Fund
 - iii. If a CIP over-spends, the CIP Reserve Fund will be used to defray some of the extra costs within the constraints of “Purposes, Paragraph ii” below.
 - b. Purposes:
 - i. Explore, plan, design and provide realistic cost estimates so potential CIP projects can be immediately initiated when funding available
 - ii. Excess funds can be transferred to a new (or over-spent) CIP project, thus mitigating the need to borrow or divert resources from other budget items as long as the remainder of the Fund exceeds \$30,000/year since its inception or \$90,000, whichever is less.

*Presuming there are six CIPs in progress; if there are fewer, then the new CIP can be initiated as soon as funding is available.



Effective Date: 01-31-2020

Policy Title: Budgetary Policy for Healthcare

Policy Type: Fiscal

Background:

The Council Finance Committee developed the following guidelines to analyze options for health insurance cost increases, to be used during the Town's annual budget process. It is intended to provide options for Council's consideration if health insurance costs increase in excess of normal market fluctuations.

Process:

The base amount used for the cost of employee health insurance will be the amount budgeted in the previous fiscal year budget plus the most recently published Milliman Medical Index (MMI) increase. The incorporation of an index for increases allows for reasonable fluctuations associated with health insurance costs rising.

If the base amount plus the MMI is less than or equal to the actual health insurance cost increase, the budget process may proceed without further consideration by Council.*

If the actual health insurance cost increase exceeds the base amount plus the MMI, the following options will be explored and detailed for Council's consideration.

- Arrange funds within the budget to ensure health insurance cost increases in excess of the MMI are entirely covered by the Town and there is no change to employee coverage.
- Decrease the percentage paid by the Town for family and dual coverage.
- Increase the employee contribution percentages.
- Investigate different plan options within the Town's current provider.
- Other.

*These are intended as guidelines, Town Council retains the ability to discuss, change, or modify any portion of the budget.



Town of Strasburg

174 E. King Street, P.O. Box 351
Strasburg, Virginia 22657
(540) 465-9197
Fax (540) 465-3252

MEMORANDUM

To: Management Team, Mayor, Town Council, all Boards and Commission Members
From: Wyatt Pearson, Town Manager *WP*
Date: January 17th, 2019
Re: Perceived or Actual Conflicts of Interest

The Town of Strasburg, Virginia is dedicated to eliminating any Conflicts of Interest, both actual and perceived, between the Town and any elected officials or appointed boards and commission members (the Mayor, members of the Town Council, and members of any boards or commissions appointed by elected officials).

In order to achieve this goal, the Town of Strasburg will not enter into any agreements with the elected officials or appointed boards and commission members, for the purchase of any goods or services. This includes but is not limited to the exception detailed in state code below. Any individual who may have entered into a contract with the Town should disclose the associated details of said contract as part of their annual Statement of Economic Interest.

Code of Virginia

State and Local Government Conflict of Interests Act

§ 2.2-3110. Further exceptions.

- A. *The provisions of Article 3 (§ 2.2-3106 et seq.) shall not apply to:*
3. *Contracts between the government or school board of a county, city, or town with a population of less than 10,000 and an officer or employee of that county, city, or town government or school board when the total of such contracts between the government or school board and the officer or employee of that government or school board or a business controlled by him does not exceed \$5,000 per year or such amount exceeds \$5,000 and is less than \$25,000 but results from contracts arising from awards made on a sealed bid basis, and such officer or employee has made disclosure as provided for in § 2.2-3115;*

Additionally, effective immediately, the Town of Strasburg will no longer reimburse any elected officials or appointed boards and commission members, for goods or services purchased for Town use. Members wishing to purchase products or services for the Town of Strasburg will need to obtain a Town Purchasing/Credit Card from the Director of Finance and with the approval of the Town Manager, make purchases. Excluded in this will be reimbursement for approved travel expenses associated with Town business.



Effective Date: 07-01-2021
Policy Title: Conflicts of Interest
Policy Type: Fiscal

This policy shall affirm standards of conduct established to ensure that members of Governing Body and employees avoid potential and actual conflicts of interest, as well as the perception of a conflict of interest.

Key Terms and Definitions

Confidential information shall mean information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.

Conflict or **Conflict of interest** shall mean use by a member of the Governing Body or employee of the local government of his/her office or employment, or any confidential information received through his/her holding public office or employment, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the member of Governing Body or employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.

Apparent Conflict of Interest shall mean a situation in which a reasonable person would perceive that a decision-maker's (member of Governing Body or employee) judgment is likely to be compromised.

De minimis economic impact shall mean an economic consequence which has an insignificant effect.

Financial interest shall mean any financial interest in a legal entity engaged in business

for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.

Honorarium shall mean payment made in recognition of published works, appearances, speeches and presentations, and which is not intended as consideration for the value of such services which are nonpublic occupational or professional in nature. The term does not include tokens presented or provided which are of de minimis economic impact.

Immediate family shall mean a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother or sister.

Business partner shall mean a person who, along with another person, plays a significant role in owning, managing, or creating a company in which both individuals have a financial interest in the company.

Applicability and Administration

Each employee and member of Governing Body shall be responsible to maintain standards of conduct that avoid conflicts of interest. The Governing Body prohibits members of the Governing Body and employees from engaging in conduct that constitutes a conflict of interest as outlined in this policy.

All members of Governing Body and employees shall be provided with a copy of this policy and acknowledge in writing that they have been made aware of it. Additional training shall be provided to designated individuals.

Disclosure of Financial Interests

No member of Governing Body shall be allowed to take the oath of office or enter or continue upon his/her duties, nor shall s/he receive compensation from public funds, unless s/he has filed a statement of financial interests as required by law.

Standards of Conduct

Specifically addressing the requirements of 2CFO Sec. § 200.318, the Town maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees and members of Governing Body engaged in the selection, award and administration of contracts.

No employee or member of Governing Body may participate in the selection, award or administration of a contract supported by a federal award if s/he has a real or apparent conflict of interest as defined above, as well as any other circumstance in which the

employee, member of Governing Body, any member of his/her immediate family, his/her business partner, or an organization which employs or is about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The Town shall not enter into any contract with a member of Governing Body or employee, or his/her spouse or child, or any business in which the person or his/her spouse or child is associated valued at \$500 or more, nor in which the person or spouse or child or business with which associated is a subcontractor unless the Governing Body has determined it is in the best interests of the Town to do so, and the contract has been awarded through an open and public process, including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the member of Governing Body or employee shall not have any supervisory or overall responsibility for the implementation or administration of the contract.

When advertised formal bidding is not required or used, an open and public process shall include at a minimum:

1. Public notice of the intent to contract for goods or services;
2. A reasonable amount of time for potential contractors to consider whether to offer quotes; and
3. Post-award public disclosure of who made bids or quotes and who was chosen.

Any member of Governing Body or employee who in the discharge of his/her official duties would be required to vote on a matter that would result in a conflict of interest shall abstain from voting and, prior to the vote being taken, publicly announce and disclose the nature of his/her interest as a public record.

No public official or public employee shall accept an honorarium.

Members of Governing Body and employees may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Gifts of a nominal value may be accepted in accordance with policy.

Improper Influence

No person shall offer or give to a member of Governing Body, employee or nominee or candidate for the Governing Body, or a member of his/her immediate family or a business with which s/he is associated, anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment based on the offeror's or donor's understanding that the vote, official action or judgment of the member of Governing Body, employee or nominee or candidate for the Governing Body would be influenced thereby.

No member of Governing Body, employee or nominee or candidate for the Governing Body shall solicit or accept anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment, based on any understanding of that member of Governing Body, employee or nominee or candidate that the vote, official action or judgment of the member of Governing Body, employee or nominee or candidate for the Governing Body would be influenced thereby.

Organizational Conflicts

Specifically addressing the requirements of 2CFR §200.318, organizational conflicts of interest may exist when due to the Town's relationship with a subsidiary, affiliated or parent organization that is a candidate for award of a contract in connection with federally funded activities, the Town may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization.

In the event of a potential organizational conflict, the potential conflict shall be reviewed by the Manager or designee to determine whether it is likely that the Town would be unable or appear to be unable to be impartial in making the award. If such likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied:

1. The organizational relationship shall be disclosed as part of any notices to potential contractors;
2. Any Town employees or officials directly involved in the activities of the related organization are excluded from the selection and award process;
3. A competitive bid, quote or other basis of valuation is considered; and
4. The Governing Body has determined that contracting with the related organization is in the best interests of the program involved.

Reporting

Any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to the Manager. If the Manager is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Governing Body Chairperson.

Any perceived conflict of interest of a member of Governing Body that is detected or suspected by any employee or third party shall be reported to the Governing Body Chairperson. If the Governing Body Chairperson is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Manager, who shall report the incident to the solicitor.

The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal

awarding agency policy.

No reprisals or retaliation shall occur as a result of good faith reports of conflicts of interest.

Investigation

Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results.

In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the federal awarding agency in accordance with that agency's policies.

Disciplinary Actions

If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, the Town shall take prompt, corrective action to ensure that such conduct ceases and will not recur. Town staff shall document the corrective action taken and, when not prohibited by law, inform the complainant.

Violations of this policy may result in disciplinary action up to and including discharge, fines and possible imprisonment. Disciplinary actions shall be consistent with Governing Body policies, procedures, applicable collective bargaining agreements and state and federal laws.

Policy effective date: July 1st, 2021



Effective Date: 07-01-2021
Policy Title: Federal Awards Administration Policy
Policy Type: Fiscal

GRANT ADMINISTRATION

Town of Strasburg, Virginia does not have a centralized grants department, therefore it is the responsibility of each department obtaining a grant to care for and be familiar with all grant documents and requirements. If a grant is Federal, the department should immediately notify the designated Chief Accounting Officer for inclusion in the Town's Single Audit. For the purpose of this policy "Program Director" applies to the individual within a given department who will be responsible for the grant.

1. Grant Development, Application, and Approval –

- a. Legislative Approval – The point at which legislative approval is required is determined by the requirements of the grant program. If the grant must be submitted by "an individual authorized by the legislative body", then Governing Body approval is required prior to submitting the application. If such legislative approval is not specifically required by the written terms of the grant, then the department head may, at his or her discretion, approve grant applications. In this case, a copy of the application shall be sent to the Manager's office. If an award is given, a copy of the agreement shall also be furnished to the Manager's office. Electronic copies are preferable.
- b. Matching Funds – Grants that require cash local matches must be coordinated through the Manager's office. At a minimum, funds must be identified within the existing budget to provide the match, or a budget adjustment will be required. Depending on the nature of the grant, there may also be some policy implications that will bear discussion. (For example, will the grant establish a level of service that cannot be sustained once the grant funds are depleted?)
- c. Grant Budgets – Most grants require the submission of an expenditure budget. The department head should review this portion of the grant request prior to submission. The Chief Accounting Officer will need to be contacted regarding personnel projections.

2. Grant Program Implementation –

- a. Notification and Acceptance of an Award – Official notification of a grant award is typically sent by a funding agency to the Program Director and/or other official designated in the original grant proposal. However, the authorization to actually spend grant funds is derived from the Governing Body through the approval of a grant budget. This is done with the adoption of the Government-wide operating budget, as the grant budget is a component of such.
 - b. Establishment of Accounts – The department that obtained the grant will provide the Chief Accounting Officer office with information needed to establish revenue and expense accounts for the project. Ordinarily, this information will include a copy of a summary of the project and a copy of the full project budget.
 - c. Purchasing Guidelines – All other Town purchasing and procurement guidelines apply to the expenditure of grant funds. The use of grant funds does not exempt any purchase from normal purchasing requirements. All typical paperwork, staff approvals, and bidding requirements apply. When in doubt, the Program Director should contact the Manager’s office for further assistance.
3. Financial and Budgetary Compliance –
- a. Monitoring Grant Funds – Departments may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures and budgetary compliance, however all such financial information will also be maintained in the Town’s finance software at some level. The finance software is considered to be Town’s “official” accounting system. Ultimately, the information in this system is what will be audited and used to report to governing bodies, not information obtained from offline spreadsheets. Program Directors are strongly encouraged to use inquiries and reports generated directly from the finance software to aide in grant tracking. If any “off-system” accounting records are maintained, it is the responsibility of the Program Director to ensure that the program’s internal records agree to the Town’s accounting system.
 - b. Fiscal Years – Occasionally, the fiscal year for the granting agency will not coincide with the Town’s fiscal year. This may require adjustments to the internal budget accounts and interim financial reports as well as special handling during fiscal year-end close. It is the responsibility of the department head to oversee grant budgets within his/her department and to bring such discrepancies to the attention of the Manager’s office at the time the grant accounts are established.
 - c. Grant Budgets – When the accounting structure for a grant is designed, it will include the budget that was prepared when the grant application was submitted. The terms of each specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Program Director be authorized to exceed the total budget authority provided by the grant.
- If grant funds have not been totally expended by fiscal year-end, it is the

responsibility of the Program Director to notify the Chief Accounting Officer that budget funds need to be carried forward to the new fiscal year, and to confirm the amounts of such carry-forwards. This can be done during the Town's normal annual budgeting process. Carry-forwards of grant funds will be subjected to maximum allowable amounts/percentages based on the grant award agreement and/or the Uniform Guidance compliance supplement.

- d. Capital Assets – The Town is responsible for maintaining an inventory of assets purchased with grant monies. The Town is accountable for them and must make them physically available for inspection during any audit. The Chief Accounting Officer must be notified immediately of any sale of these assets.

Customarily, the proceeds of the sale can only be used on the grant program that purchased them. In most cases, specific governing regulations can be found in the original grant.

The individual department overseeing the grant will coordinate this requirement. All transactions that involve the acquisition or disposal of grant funded fixed assets must be immediately brought to the attention of the Chief Accounting Officer.

4. Record Keeping –

- a. Audit Workpapers – The Town's external auditors audit federal grants at the end of each fiscal year in accordance with the requirements of the Single Audit Act. The department who obtained the grant will prepare the required audit workpapers. These will then need to be sent to the Chief Accounting Officer within a reasonable time following year end.
- b. Record Keeping Requirements – Grant record keeping requirements may vary substantially from one granting agency to another. Consequently, a clear understanding of these grant requirements at the beginning of the grant process is vital. The Program Director within a department applying for a grant will maintain copies of all grant draw requests, and approved grant agreements (including budgets). Records shall be retained for a minimum of 5 years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit or cognizant agency for indirect costs.

Uniform Guidance Compliance Supplement - General Information

Policies. The Governing Body has adopted various financial policies independent of those now required for federal awards under the Uniform Guidance. These policies may be incorporated into this document by reference. All of the established policies also apply to federal grants where appropriate. These policies include:

- Purchasing and Procurement Guidelines
- CIP Policy

- Fiscal Policy
- Fund Balance Policy
- Healthcare Budget Policy
- Conflicts of Interest Policy

Uniform Guidance Compliance Supplement - Activities Allowed/Unallowed and Allowable Costs/Cost Principles

The requirements for allowable costs/cost principles are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. All grant expenditures will be in compliance with the Uniform Guidance, State law, Town policy, and the provisions of the grant award agreement will also be considered in determining allowability. Grant funds will only be used for expenditures that are considered reasonable and necessary for the administration of the program and treatment will be consistent with the policies and procedures the Town would apply to non-federally financed work.
2. Grant expenditures will be approved by the department head, or their designee, when the bill or invoice is received. The terms and conditions of the Federal Award will be considered when approving. The approval will be evidenced by the designee's initials on the original bill or invoice. Accounts payable disbursements will not be processed for payment until necessary approval has been obtained.
3. Payroll costs will be documented in accordance with the Uniform Guidance. Specifically, compensation for personal services will be handled as set forth in §200.430 and compensation for fringe benefits will follow §200.431 of the Uniform Guidance.
4. An indirect cost rate will only be charged to the grant to the extent that it was specifically approved through the grant budget/agreement.

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Town personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The Town must follow these rules when charging these specific expenditures to a federal grant. When applicable, staff must check costs against the selected items of cost requirements to ensure the cost is allowable. The general provisions for selected items of cost can be found at: <https://www.law.cornell.edu/cfr/text/2/part-200/subpart-E>

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456

Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Uniform Guidance Compliance Supplement - Cash Management

Source of Governing Requirements – The requirements for cash management are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Most of the Town’s grants are awarded on a reimbursement basis. As such, program costs will be expended and disbursed prior to requesting reimbursement from the grantor agency. If Federal grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of Federal funds and disbursement to contractors/employees/subrecipients according to §200.302 (6) of the Uniform Guidance. Expenditures will be compared with budgeted amounts for each Federal award.
2. Cash draws will be initiated by the Program Director who will determine the appropriate draw amount. Documentation of how this amount was determined will be retained. Payments and travel costs will be handled in a manner consistent with the Town’s existing Accounts Payable policies and in accordance with §200.305 (payments) and §200.474 (travel costs) of the Uniform Guidance.
3. The physical draw of cash will be processed in the Town’s finance software, or through the means prescribed by the grant agreement for other awards.
4. Supporting documentation or a copy of the cash draw paperwork will be filed along

with the approved paperwork described above and retained for audit purposes.

Uniform Guidance Compliance Supplement - Eligibility

Source of Governing Requirements – The requirements for eligibility are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures. The following policies and procedures will also be applied:

1. Federal grants will only benefit those individuals and/or groups of participants that are deemed to be eligible.
2. Initial eligibility determinations will be made by the Program Director based on the grant award/contract. Sufficient documentation to support these determinations will be retained and made available to administration, auditors, and pass-through or grantor agencies, upon request. It is the department's responsibility to maintain complete, accurate, and organized records to support eligibility determinations.

Uniform Guidance Compliance Supplement - Equipment and Real Property Management

Source of Governing Requirements – The requirements for equipment are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures. The following policies and procedures will also be applied:

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. All equipment will be used in the program for which it was acquired or, when appropriate, in other Federal programs.
2. When required, purchases of equipment will be pre-approved by the grantor or pass-through agency. The Program Director will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Property/Equipment records will be maintained, a physical inventory shall be taken every two years, and an appropriate system shall be used to safeguard assets.
4. When assets with a current per unit fair market value of \$5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or relocation. The Town shall abide with the requirements set out in §200.311 and §200.313 of the Uniform Guidance in this regard. If a sale will take place, proper

procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

Uniform Guidance Compliance Supplement - Matching, Level of Effort and Earmarking

Source of Governing Requirements – The requirements for matching are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award. The requirements for level of effort and earmarking are contained in program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Town defines “matching”, “level of effort”, and “earmarking” consistent with the definitions of the Uniform Guidance Compliance Supplement:

Matching or cost sharing includes requirements to provide contributions (usually non-Federal) or a specified amount or percentage of match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

Level of effort includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.

Earmarking includes requirements that specify the minimum and/or maximum amount of percentage of the program’s funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Compliance with matching, level of effort, and earmarking requirements will be the responsibility of Program Director and Chief Accounting Officer.
2. Adequate documentation will be maintained to support compliance with matching, level of effort, and earmarking requirements. Such information will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

Uniform Guidance Compliance Supplement - Period of Performance

Source of Governing Requirements – The requirements for period of performance of Federal funds are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, the Town has implemented the following policies and procedures:

1. Costs will be charged to an award only if the obligation was incurred during the funding period (unless pre-approved by the Federal awarding agency or pass-through grantor agency).
2. All obligations will be liquidated no later than 90 days after the end of the funding period (or as specified by program legislation).
3. Compliance with period of performance requirements will initially be assigned to the Program Director.
4. Vendor accounts payable disbursements are subject to the review and approval by Program Director, accounts payable staff and other managers as part of the payment process.

Uniform Guidance Compliance Supplement - Procurement, Suspension and Debarment

Source of Governing Requirements – The requirements for procurement are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

The requirements for suspension and debarment are contained in OMB guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension; Federal agency regulations in 2 CFR implementing the OMB guidance; the Uniform Guidance; program legislation; Federal awarding agency regulations; and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. Purchasing and procurement related to Federal grants will be subject to the general policies and procedures of the Town, and to the provisions of the uniform guidance as detailed below.
2. Contract files will document the significant history of the procurement, including the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis of contract price.
3. Procurement will provide for full and open competition.
4. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents can neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. If the financial interest is not substantial or

the gift is an unsolicited item of nominal value, no further action will be taken. However, disciplinary actions will be applied for violations of such standards otherwise.

5. The Town will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. The Town will also analyze other means, as described in §200.318 of the Uniform Guidance, in order to ensure appropriate and economic acquisitions.
6. The Town is prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred.

“Covered transactions” include those procurement contracts for goods and services awarded under a nonprocurement transaction (i.e., grant or cooperative agreement) that are expected to equal or exceed \$20,000 or meet certain other specified criteria. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions.

Town will include a suspension/debarment clause in all written contracts in which the vendor/contractor will certify that it is not suspended or debarred. The contract will also contain language requiring the vendor/contractor to notify the Government immediately upon becoming suspended or debarred. This will serve as adequate documentation as long as the contract remains in effect.

The Program Director or designee will be responsible for running a year-to-date transaction report from the Town’s accounting system. Any vendor with accumulated transactions equaling or exceeding \$20,000 that is not subject to a written contract including a suspension/debarment clause or for which a signed statement of suspension or debarment is not on file will be subject to additional procedures. The Program Director or designee will check the Excluded Parties List System (EPLS) on the Federal System for Award Management (SAM), <https://www.sam.gov/SAM> maintained by the General Services Administration (GSA) for the vendor name. A potential match will be followed-up on immediately. Each vendor searched on EPLS will be initialed on the vendor transaction report and the report will be signed and dated on the first or last page. The vendor transaction report will be retained as evidence of the control.

7. If a vendor is found to be suspended or debarred, the Town will immediately cease to do business with this vendor.
8. Executed contracts and signed quarterly vendor transaction history reports will be retained and filed by the Program Director.
9. When a request for purchase of equipment, supplies, or services for a federal program has been submitted the procurement method to be used will be determined based on the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for determining when the quote or formal bidding

procedures that are required by state law must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance regulations apply.

A. Micro-purchases not requiring quotes or bidding (up to \$10,000)

For purposes of this procedure, **micro-purchase** means a purchase of equipment, supplies, or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$10,000. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently published and published in the Federal Register shall apply if other than \$10,000.

The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of equipment, supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the Town distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms.

Micro-purchases may be awarded without soliciting competitive quotations if the Town considers the price to be reasonable. Evidence will be maintained of this reasonableness in the records of all micro-purchases. Reasonable means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

B. Small Purchase Procedures (Between \$10,000 and \$50,000 or insert amount not to exceed \$150,000)

For purposes of this procedure, **small purchase procedures** are those relatively simple and informal procurement methods for securing equipment, services, or supplies that cost more than the amount qualifying as micro-purchase and do not exceed \$50,000 or insert amount not to exceed \$250,000. Small purchase procedures cannot be used for purchases of equipment or supplies for construction, repair or maintenance services costing \$50,000 insert amount not to exceed \$250,000 because the Town purchasing policy requires formal competitive bidding at that level of cost.

If small purchase procedures are used, written or telephonic price or rate quotations are obtained from at least three (3) qualified sources and records

of quotes are maintained.

C. Publicly Solicited Sealed Competitive Bids (Purchase exceeds \$50,000 or insert amount up to \$250,000)

For purchases of equipment or supplies, or of services for construction, maintenance or repairs of facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder as provided in the Town's procurement policy.

D. Competitive Proposals (Purchase exceeds \$50,000 or insert amount up to \$250,000)

For purchases of qualifications based procurement of architectural/engineering professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
2. Proposals must be solicited from an adequate number of qualified sources; and
3. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

E. Noncompetitive Proposals (Sole Source)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source; or
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation; or
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
4. After solicitation of a number of sources, competition is determined inadequate.

10. The Town must use the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) and (b). Under the micro-purchase method, the aggregate dollar amount does not exceed \$10,000. Small purchase procedures must be used for purchases that exceed

the micro-purchase amount but do not exceed the simplified acquisition threshold of \$250,000. Micro-purchases may be awarded without soliciting competitive quotations if the Town considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).

Uniform Guidance Compliance Supplement - Program Income

Source of Governing Requirements – The requirements for program income are found in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. Program income will include (but will not be limited to): income from fees for services performed, the use or rental of real or personal property acquired with grant funds, the sale of commodities or items fabricated under a grant agreement, and payments of principal and interest on loans made with grant funds. It will not include interest on grant funds, rebates, credits, discounts, refunds, etc., or interest earned on any of these items unless otherwise provided in the Federal awarding agency regulations or terms and conditions of the award. It will also not include proceeds from the sale of equipment or real property.
2. The Town will allow program income to be used in one of three methods:
 - a. Deducted from outlays
 - b. Added to the project budget
 - c. Used to meet matching requirements

Absent specific guidance in the Federal awarding agency regulations or the terms and conditions of the award, program income shall be deducted from program outlays.

3. Program income, when applicable, will be accounted for as a revenue source in the same program code as the Federal grant.

Uniform Guidance Compliance Supplement - Reporting

Source of Governing Requirements – Reporting requirements are contained in the following documents:

Uniform Guidance, Performance reporting, 2 CFR section 215, Performance reporting, 2 CFR section 215.51, program legislation, ARRA (and the previously listed OMB documents and future additional OMB guidance documents that may be issued), the Transparency Act, implementing requirements in 2 CFR part 170 and the FAR, and previously listed OMB guidance documents, Federal awarding agency regulations, and the terms and conditions of the award.

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

1. Reports will be submitted in the required frequency and within the required deadlines.
2. Reports will be completed using the standard forms (as applicable) and method of delivery (i.e., e-mail, grantor website, postal service, etc.).
3. Regardless of the method of report delivery, a copy of the submitted report will be retained along with any documentation necessary to support the data in the report. The report will evidence the date of submission in order to document compliance with timeliness requirements. This may be done either physically or electronically.
4. Financial reports will always be prepared based on the general ledger using the required basis of accounting (i.e., cash or accrual). In cases where financial data is tracked outside of the accounting system (such as in spreadsheets or paper ledgers), this information will be reconciled to the general ledger prior to report submission.
5. Any report with financial-related data will either be prepared or reviewed by the Program Director and will have the appropriate review based on specific grant guidelines.
6. Preparation of reports will be the responsibility of Program Director. All reports (whether financial, performance, or special) must be reviewed and approved (as applicable) prior to submission. This will be evidenced by either physical signatures or electronic timestamps of approval.
7. Copies of submitted reports with preparer and reviewer signatures and data will be filed with supporting documentation and any follow-up correspondence from the grantor or pass-through agency. Copies of all such reports will be made available to administration, auditors, and pass-through or grantor agencies, as requested.

Uniform Guidance Compliance Supplement – Subrecipient Monitoring

Source of Governing Requirements – The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), Uniform Guidance, program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award.

The Town will review and oversee subrecipient activity and obtain a copy of their single audit. Additionally the Town will evaluate the subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring procedures as required by the Uniform Guidance Title 2 CFR 200.331. Other oversight processes and procedures will be established on a case by case basis, dependent on grant requirements and the level of activity of the subrecipient.

Uniform Guidance Compliance Supplement - Special Tests and Provisions

Source of Governing Requirements – The laws, regulations, and the provisions of contract or grant agreements pertaining to the program.

Additional Policies and Procedures. The following policies and procedures will also be applied:

In order to ensure compliance with these requirements, Town has implemented the following policies and procedures:

The Program Director will be assigned the responsibility for identifying compliance requirements for special tests and provisions, determining approved methods for compliance, and retaining any necessary documentation.

Uniform Guidance– Federal Program Travel Costs

The Town shall reimburse administrative, professional, and support employees, and officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For the purposes of this policy, **travel costs** shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business as a federal grant recipient.

Employees shall comply with the applicable Town policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all employees shall be determined by the Program Director in the context of federal awards.

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the Town’s nonfederally funded activities, and in accordance with the Town’s travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by Governing Body for other Town travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by federal Administration.

If travel reimbursement costs are charged directly to a federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award, and (2) the costs are reasonable and consistent with the Town’s established policy.

Policy effective date: July 1st, 2021