



Town of Altavista Town Council Work Session Agenda

J.R. "Rudy" Burgess Town Hall
510 7th Street
Altavista, VA 24517

Tuesday, May 23, 2017

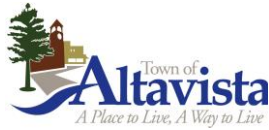
5:00 PM Council Work Session

- 1. Call to Order**
- 2. Agenda Amendments/Approval**
- 3. Public Comments –Agenda Items Only**
- 4. Introductions and Special Presentations**
- 5. Items for Discussion**
 - a. Machinery & Tools Tax Discussionpages 2 - 7**
 - b. ACTS Grants/Financial Management Policies/Procedurespages 8 - 44**
 - c. Recreation Update – (Master Planning and Trail Development)pages 45 - 61**
 - d. Staunton River Memorial Library renovation projectpage 62**
 - e. Town Hall Generator Discussionpages 63 - 67**
 - f. Budget Amendmentspages 68 - 78**
 - g. Fund Balance/Reserve Policy Discussionpages 79 - 82**
 - h. Project Updates**
- 6. Public Comments – Comments are limited to three (3) minutes per speaker.**
- 7. Closed Session**
- 8. Adjournment**

NEXT SCHEDULED REGULAR TOWN COUNCIL MEETING: TUESDAY, JUNE 13, 2017 @ 7:00 p.m.

Notice to comply with Americans with Disabilities Act: Special assistance is available for disabled persons addressing Town Council. Efforts will be made to provide adaptations or accommodations based on individual needs of qualified individuals with disability, provided that reasonable advance notification has been received by the Town Clerk's Office. For assistance, please contact the Town Clerk's Office, Town of Altavista, 510 Seventh Street, Altavista, VA 24517 or by calling (434) 369-5001.

Thank you for taking the time to participate in your Town Council meeting. The Mayor and Members of Council invite and



Town of Altavista, Virginia Work Session Agenda Form

Date: May 23, 2017

Agenda Item: Tax Comparison Discussion

Summary: At Council's last meeting, staff was asked to provide a comparison of the Machinery & Tools tax rates of local communities. The attached sheet shows each localities' rate; the assessment method and then the "effective rate" for each community. The "effective rate" enables comparison between communities even though the assessment methods may vary. The Town of Altavista is projecting approximately \$1.6 million from this revenue source in FY2017.

In addition, staff has provided the Real Estate tax rate from the same communities, as the business/industry also has to pay taxes for this purpose and this gives a truer picture of the total "tax" bill. The final attachment provides a "scenario" so you can see what a tax obligation would look like with the communities' rates.

Staff Recommendation: No recommendation at this time.

Attachments: M&T Tax Rates; Real Estate Tax Rates: Scenario

Budget/Funding: M&T tax is the largest General Fund Revenue source to the Town.

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)

Machinery & Tool Tax - Rate Comparison

	Rate	Term	Assessment	Effective Rate	% of Total
Campbell (C)	\$3.25	All	25	\$0.81	61.83%
Altavista (T)	\$2.00	All	25	\$0.50	38.17%
Combined:				\$1.31	

Lynchburg	\$3.00	1 to 5	30	\$0.90	
	\$3.00	6+	25.35	\$0.76	

Amherst (C)	\$2.00	All	25	\$0.50	100%
Amherst (T)				N/A	

Appomattox (C)	\$4.60	All	12.5	\$0.58	89.23%
Appomattox (T)	\$0.55	All	12.5	\$0.07	10.77%
Combined:				\$0.65	

Bedford (C)	\$1.20		1	100	\$1.20	
	\$1.20		2	95	\$1.14	
	\$1.20		3	90	\$1.08	
	\$1.20		4	85	\$1.02	
	\$1.20		5	80	\$0.96	
	\$1.20		6	75	\$0.90	
	\$1.20		7	70	\$0.84	
	\$1.20		8	65	\$0.78	
	\$1.20		9	60	\$0.72	
	\$1.20		10	55	\$0.66	
	\$1.20		11	50	\$0.60	
	\$1.20		12	45	\$0.54	
	\$1.20		13	40	\$0.48	
	\$1.20		14	35	\$0.42	
Bedford (T)	\$0.00	per \$100			0	
Combined:					Varies	

Campbell (C)	\$3.25	All	25	\$0.81	70.43%
Brookneal (T)	\$1.70	1 to 10	20	\$0.34	29.57%
	\$1.70	11 to 20	15	\$0.26	24.30%
	\$1.70	21+	10	\$0.17	17.35%
Combined		1 to 10		\$1.15	
		11 to 20		\$1.07	
		21+		\$0.98	

Pittsylvania (C)	\$4.50	All	10	\$0.45	66.67%
Chatham (T)	\$2.25	All	10	\$0.225	33.33%
Combined:				\$0.68	

Pittsylvania (C)	\$4.50	All	10	\$0.45	69.23%
Gretna (T)	\$2.00	All	10	\$0.20	30.77%
Combined:				\$0.65	

Real Estate

Rate *% of
total*

Campbell (C)	\$0.52	86.67%
Altavista (T)	\$0.08	13.33%
Combined:	\$0.60	

Lynchburg	\$1.11	100%
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Amherst (C)	\$0.56	100.00%
Amherst (T)	\$0	0%
Combined:	\$0.56	

Appomattox (C)	\$0.65	83.33%
Appomattox (T)	\$0.13	16.67%
Combined:	\$0.78	

Bedford (C)	\$0.52	61.90%
Bedford (T)	\$0.32	38.10%
Combined:	\$0.84	

Campbell (C)	\$0.52	75.36%
Brookneal (T)	\$0.17	24.64%
Combined	\$0.69	

Pittsylvania (C)	\$0.59	72.84%
Chatham (T)	\$0.22	27.16%
Combined:	\$0.81	

Pittsylvania (C)	\$0.59	74.68%
Gretna (T)	\$0.20	25.32%
Combined:	\$0.79	

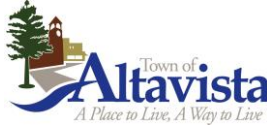
Scenario Comparison			
	M&T	Real Estate	Total
Assessed Values →	\$3,000,000	\$2,000,000	
Campbell (C)	\$24,300	\$10,400	\$34,700
Altavista (T)	\$15,000	\$1,600	\$16,600
Combined:	\$39,300	\$12,000	\$51,300
Lynchburg	\$27,000	\$22,200	\$49,200
	\$22,800	\$22,200	\$45,000
Amherst	\$15,000	\$11,200	\$26,200
Appomattox (C)	\$17,400	\$13,000	\$30,400
Appomattox (T)	\$2,100	\$2,600	\$4,700
Combined:	\$19,500	\$15,600	\$35,100
Bedford (C)	\$36,000	\$10,400	\$46,400
	\$34,200	\$10,400	\$44,600
	\$32,400	\$10,400	\$42,800
	\$30,600	\$10,400	\$41,000
	\$28,800	\$10,400	\$39,200
	\$27,000	\$10,400	\$37,400
	\$25,200	\$10,400	\$35,600
	\$23,400	\$10,400	\$33,800
	\$21,600	\$10,400	\$32,000
	\$19,800	\$10,400	\$30,200
	\$18,000	\$10,400	\$28,400
	\$16,200	\$10,400	\$26,600
	\$14,400	\$10,400	\$24,800
	\$12,600	\$10,400	\$23,000
Bedford (T)	\$0.00	\$6,400	\$6,400.00
Combined:	\$36,000.00	\$16,800	\$52,800.00

*M&T tax assessment reduces by 5% each year and settles at 35% in year 14.
Highlighted number is for year one.*

Campbell (C)	\$24,300	\$10,400	\$34,700	
Brookneal (T)	\$10,200	\$3,400	\$13,600	
	\$7,800	\$3,400	\$11,200	
	\$5,100	\$3,400	\$8,500	
Combined			\$48,300	1 to 10
			\$45,900	11 to 20
			\$43,200	21+

Pittsylvania (C)	\$13,500	\$11,800	\$25,300
Chatham (T)	\$6,750	\$4,400	\$11,150
Combined:	\$20,250	\$16,200	\$36,450

Pittsylvania (C)	\$13,500	\$11,800	\$25,300
Gretna (T)	\$6,000	\$4,000	\$10,000
Combined:	\$19,500	\$15,800	\$35,300



Town of Altavista, Virginia Work Session Agenda Form

Date: May 23, 2017

Agenda Item: Altavista Community Transit System (ACTS) Policy

Summary: Per the attached memorandum, ACTS is required to adopt an Operations Policy as part of their grant. The draft of the policy is attached for your review. Dan Witt, Assistant Town Manager, oversees the transit system and will be on hand to address any questions Council may have on this item.

Council may:

- Adopt the Policy as presented (it would be placed on the June Consent Agenda); or
- Adopt the Policy, with amendments

Staff Recommendation: Review and agree on the ACTS Operations Policy

Attachments: Staff memo; ACTS Operations Policy (Draft)

Budget/Funding: N/A

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)



MEMORANDUM

To: Waverly Coggsdale, Town Manager

From: Dan Witt, Assistant Town Manager DNW

Date: May 17, 2017

Re: ACTS Operations Policy

At our annual DRPT grantee meeting in November 2016 we were informed that all recipients would be required to develop an operations policy. DRPT provided a draft template from which each recipient could work from, realizing that each organization functioned differently so 'one size' would not fit all. Once the policy was completed ACTS is required to have the policy adopted by the governing body, in this case Town Council.

Staff, myself and Tobie, worked through the draft document and customized it to fit the way ACTS operates. The policy was then sent back to my grants administrator who gave his approval. The purpose for requiring this policy is that DRPT believes it will help each organization continue its operations should a manager leave the organization.

I would ask that Council review this policy at their May work session and then adopt it at their June meeting.

Altavista Community Transit System (ACTS)

Grants and Financial Management Policies and Procedures

Date: _____

Approved by: _____

Purpose

The purpose of these grant and financial management policies and procedures is to establish clear procedures and ACTS' position regarding grant and financial management and administration of Federal Transit Administration (FTA) and Virginia Department of Rail and Transportation (DRPT) grants when ACTS is the subrecipient.

FTA and DRPT grant programs have requirements with which the ACTS must comply so as to continue to be eligible for grant funding. As a subrecipient, the ACTS must demonstrate to FTA and DRPT the legal, technical, and financial capacity to manage and administer grants. Financial ability includes the ability to match and manage DRPT/FTA grant funds, cover cost and operating deficits, financially maintain and operate DRPT/FTA funded facilities and equipment, and conduct and respond to applicable audits.

The policies contained herein outline ACTS' procedures regarding application, acceptance, budgeting, accounting and administration of DRPT /FTA grants, as well as in regards to compliance with FTA/U.S. Department of Labor requirements.

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ORGANIZATIONAL MANAGEMENT

Legal Authority

Authorizing Resolution

To be eligible for DRPT/FTA funding, Altavista Community Transit System (ACTS) is authorized by its Governing Board, the Altavista Town Council, to apply for and receive funding. This was affirmed when the appropriately authorized person signed the authorizing resolution form included in the DRPT grant application package. This form is submitted annually to DRPT as required and is also maintained in the ACTS files.

Annual Certifications/Signature Procedures

Federal and State grant awards require applicants and grantees to certify that they are in compliance with or will comply with a variety of laws and regulations. As a subrecipient of federal and state transit funds ACTS signs and submits certifications and assurances on an annual basis with its grant application to DRPT/FTA. The Assistant Town Manager/Transit Director is responsible for updating the ACTS annual Certifications & Assurances (C&As) and securing the proper signatures/approvals including both the approval of the Governing Board and the Opinion of Counsel. The annual C&As are filed according to the following procedure:

1. The Assistant Town Manager/Transit Director reviews the list of C&As received from FTA and compares -them with the C&As from the previous year.
2. If there are changes in the C&As from the previous year, the Assistant Town Manager/Transit Director forwards the C&As to the Attorney for review.
3. If there are reports to be filed in conjunction with the C&As, the Assistant Town Manager/Transit Director completes the applicable reports for submission to DRPT/FTA.
4. Upon concurrence from the Attorney (and a signed Opinion of Counsel), the Assistant Town Manager/Transit Director electronically signs the document using OLGA on behalf of the transit agency.
5. The Assistant Town Manager/Transit Director compiles the approved C&As and applicable reports for submittal to DRPT/FTA.
6. The Assistant Town Manager/Transit Director officially submits the C&As to DRPT/FTA with the application.
7. The Assistant Town Manager/Transit Director is responsible for maintaining a file with all of ACTS' past and present C&As.

Governance

The Governing Board for ACTS, the Altavista Town Council, has the legal and fiduciary responsibility of the organization. The transit agency's Governing Board is representative of the community and be able to provide transit personnel with community based advice and also be able to bring management and other organizational skills and expertise from which transit management can draw. The Board meets regularly, is "actively engaged" and conducts business in an open and transparent manner. All members of the Governing Board sign conflict of interest statements as required by federal regulations.

Organizational Structure

Governing Board for the Town

The Governing Board for the Altavista Community Transit System is the Altavista Town Council. The Governing Board is governed by the Altavista Town Code and the Commonwealth of Virginia State Statutes.

As outlined in the agency's Articles of Incorporation, six (6) Council members are elected to 4-year terms by vote of the citizens of the Town of Altavista. The seventh (7) member is the Mayor also elected to a 4-year term by the citizens. Elections are held every two years with council members serving staggered 4-year terms.

Governing Board Bylaws and/or Policy Manual

The Code of the Town of Altavista, Virginia, 2002 governs the internal administration and regulation of the affairs of ACTS and the Town Council. As the Council for the transit system, the Members are responsible for overall policy decisions, financial management. The Town Manager is responsible for hiring of the transit management. Regular meetings of the Council are held on the 2nd and 4th (work session) Tuesdays of each month.

Transportation Advisory Board (TAB)

↓
The Altavista Town Council also acts at the TAB.

Control Environment

Assignment of Authority - DRPT/FTA Grants

The Town Manager and Assistant Town Manager/Transit Director are authorized to execute agreements and contracts with DRPT/FTA.

Signature Policy

The following individuals are authorized to sign checks for ACTS:

- Town Manager
- Finance Director

The following individuals are authorized to sign contracts that financially obligate ACTS

- Town Manager
- Assistant Town Manager/Transit Director

Division of Duties

The following is a list of personnel who have responsibilities within the financial functions of the organization:

Governing Board- Altavista Town Council:

1. Reviews and approves annual budget.
2. Reviews and approves multi-year financial plans (including those included in service and capital planning studies).

Town Manager

1. Reviews and approves all financial reports.
2. Approves all vouchers, invoices and checks.
3. Reviews and approves annual budget.
4. Reviews the payroll summary for the correct payee, hours worked and check amount.
5. Reviews all vouchers and invoices for those checks which require his or her signature.
6. Reviews and approves list of pending check disbursements.

Assistant Town Manager/Transit Director

1. Receives unopened bank statements.
2. With the Finance Officer, and input from the Town Manager and Town Council, develops the annual budget and Capital Improvement Plan.
3. Reviews financial reports.
4. Reviews the payroll timesheets for the correct payee and hours worked.
5. Approves and submits all reimbursements.
6. Together with office staff, counts cash from fare boxes on a daily basis and compares with daily driver ridership reports.
7. Maintains control over unsold fare media (tickets and passes).
8. Logs each fare media transaction.

9. Completes monthly and annual reporting to DRPT.
10. Reviews and approves for payment all credit card purchases.

Finance Director:

1. Processes all receipts and disbursements.
2. Processes the payroll, including payroll tax returns.
3. Submits requests for inter fund transfers.
4. Maintains and reconciles the general ledger monthly.
5. With the Assistant Town Manager/Transit Director, and with input from the Town Manager and Town Council, develops the annual budget.
6. Prepares all financial reports, including requests for reimbursements.
7. Reconciles the bank accounts.
8. Reconciles the statement of credit card deposits and service charges.
9. Double checks all reimbursement requests against receipts provided.

Office Staff

1. Accepts payment and makes change for fare media sales on a daily basis.
2. Maintains control over unsold fare media (tickets and passes).
3. Prepares deposit form for cash.
4. Mails all checks for payments.
5. Processes credit card payments.
6. Makes deposit for cash and checks on a daily basis.

Transit Drivers

1. Monitor vehicle and farebox security during his or her shift.
2. Prepare daily ridership count reports, including trips by fare type.
3. Provides Tokens for change to riders and documents this during his or her shift.
4. Removes fare box from the bus at the beginning of each day and delivers it to the Assistant Town Manager/Transit Director.

Background and Reference Checks

Every candidate for employment at ACTS is subject to a basic background check, as a condition of employment. This investigation includes a review of motor vehicle records and contacting references provided by the candidate.

The Criminal Record Check (CRC) includes a 10-year history. Candidates must have:

- No felony convictions
- No convictions of moral turpitude, including child or elder abuse and/or sexual misconduct
- No alcohol or drug-related convictions
- No more than two (2) misdemeanor convictions over the history

Conflict of Interest Policy / Code of Conduct

In accordance with the Town Council policy and related legislation, no employee, officer, agent, immediate family member, or Council member of the agency shall participate in the selection, award, or administration of a contract supported by Federal and/or State funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when any of the following has a financial or other interest in the firm selected for award:

- The employee, officer, agent, or Council member,
- Any member of his/her immediate family,
- His or her partner, or
- An organization that employs, or is about to employ, any of the above.

The agency's officers, employees, agents, or Council members will neither solicit nor accept gifts, gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subagreements. To the extent permitted by state or local law or regulations, such standards of conduct will provide for penalties, sanctions, or other disciplinary action for violation of such standards by the grantee's officers, employees, or agents, or by contractors or their agents.

The undersigned hereby acknowledges, understands, and agrees to abide by this policy.

(Printed Name)

(Signature)

(Date)

Ethics Policy

Purpose - Because it is imperative that officials and employees of ACTS maintain the highest possible standards of ethical conduct in their transaction of public business, such standards must be clearly defined and published. The following Code of Ethical Standards includes standards of the Federal Transit Administration.

Relationships - In all procurement matters relating to ACTS, no Transit employee, official, or agent, including any member of an evaluation committee for a ACTS project, shall participate in the selection, award, or administration of a contract between ACTS and a private business if a conflict of interest, real or apparent, would be involved. Such a conflict would exist when an employee, officer, or agent of ACTS; any member of his/her immediate family; his or her partner; or an organization which employs, or is about to employ, any of the above; has a material financial or other interest in a firm selected for award of a contract.

Gifts and Gratuities - It is ACTS policy that no official or employee of ACTS shall seek or accept, directly or indirectly, any gift, service, favor, employment, engagement, compensation or economic opportunity from a contractor, potential contractor, or subcontractor which would tend improperly to influence a reasonable person in his or her position to depart from the faithful and impartial discharge of his or her public duties. No ACTS official or employee may use his or her position to secure or grant unwarranted privilege, preferences, exemptions, or advantages for himself or herself, any member of his or her immediate household, any business entity in which he or she has a financial interest, or any other person.

Violations - Violation of ACTS's ethics policy by any employee shall subject the individual to disciplinary action up to and including discharge as determined by Altavista Town Council. Violation of this policy by contractors or their agents may be considered a breach of contract and shall subject such contractor or agent to action up to and including cancellation of contract and suspension and debarment from contracting with ACTS. Violation of this policy by bidders or potential contractors may be considered to make such bidder ineligible to bid or render a bid or proposal non-responsive.

Organizational Conflict of Interest - It is ACTS policy in soliciting and contracting for goods and services to prevent any real or apparent organizational conflicts of interest which could arise when the nature of work to be performed under a proposed contract would result in an unfair competitive advantage to the contractor in the award of future work. It shall not be a bid or proposal requirement that a prospective vendor or contractor have prior contracts with ACTS. This shall not be construed, however, to prevent or limit the use of two-step sealed bidding.

Computer Usage Policy

Any usage of ACTS equipment and/or services unrelated to direct business activities of the Town is expressly prohibited. ACTS forbids use of its equipment or Internet connection to promote personal political or religious beliefs, solicit or advertise, engage in personal business interest, participate in harassment or discrimination of any kind, violate or infringe on the rights of others, be involved in deliberate propagation of harmful computer code, violate copyright or licensing laws, or be part of any illegal activity.

The equipment provided and all contents thereof are the property of ACTS and/or the Town of Altavista. Users understand that all information transferred to and from this equipment is the property of ACTS and/or the Town of Altavista and should be considered as available for public review. The user has no expectation that Internet usage history is private. ACTS and/or the Town of Altavista retains the right to monitor activity on its equipment and to review incoming and outgoing communications for appropriateness without prior notice or warning.

Employees should not install, download, store, print, view, or redistribute files on ACTS equipment that are not directly related to their job or the ACTS and/or the Town of Altavista business activities. An automatic exception will be made for storing and displaying the photographs used as "wallpaper" to provide an individual touch to the computer, provided the photograph is in compliance with all other sections of this policy. Employees are not to modify ACTS and/or the Town of Altavista hardware or software in an attempt to foil any security or monitoring measure that the agency puts in place.

Employees understand that these means of productivity and communication are a privilege exclusively for professional activities during work hours. The Assistant Town Manager may allow employees to utilize ACTS equipment or to access the Internet for personal improvement or non business needs outside of established business hours, provided that usage is consistent with the standards of employee conduct for the department during business times.

Violations of any of these stipulations may result in reduction, limitations, or termination of Computer and Internet and/or E-mail privileges without notice. If so warranted, infractions may involve disciplinary action, suspension, termination, or even legal redress. All disciplinary action shall be pursuant to the ACTS and Town of Altavista Personnel Policy.

Travel Policy

When using state and federal transit grant funds, the ACTS follows DRPT travel policy and only seeks reimbursement of expenses up to the State approved rates. The travel policy followed by ACTS is contained in the Town of Altavista Personnel Policy Manual.

Document Control and Retention

ACTS retains all personnel, time, payroll, audit, tax, vendor, client and accounting records for a period no less than five years or three years beyond the close-out of any grant that finances each expense, whichever is longer. All tax records are maintained for a 7-year period. All records both digital as well as hard are stored in a manner which allows them to be both secure as well as easily accessible.

Financial Records

All financial records associated with DRPT/FTA grants are retained for a minimum of five years or three years beyond grant close-out, whichever is longer. This includes all personnel, time, payroll, audit, tax, vendor, client and accounting records.

All financial records associated with the procurement of vehicles and equipment purchased with DRPT/FTA grants will be retained for a minimum of five years or three years beyond the end of DRPT's title lien on the vehicle/equipment, whichever is longer. This includes all vehicle maintenance and repairs records.

All financial records associated with the development of a facility financed with DRPT/FTA grants will be retained for a minimum of five years or three years beyond final DRPT/FTA payment for construction, whichever is longer.

GRANTS ADMINISTRATION

Grant Application

The DRPT/FTA generally issues annual grant applications at the following time:

Program	Application package released	Applications due to DRPT/FTA
S. 5311 (CTP)	Early February	Late March
S. 5311(f)	Mid-January	Mid-February

Preceding the release of each application, the ACTS determines which projects and services will be included in that year's application, based on area's Transit Development Plan - TDP (particularly the implementation plan, vehicle replacement plan, and financial plan).

Grant application packages are received electronically from DRPT/FTA. Included in each is a timetable for the processing and completion of the application along with specific instructions on how to complete each section.

1. **Pre-Application Review-** The Town of Altavista budget cycle begins in November/December and due to the grant being due in late January or early February the Assistant Town Manager/Transit Director prepares a tentative operations and CIP budget for presentation to Town Council at their December work session (detailed in step 3). These two budgets receive tentative approval and the Assistant Town Manager/Transit Director is authorized by the Town Council to apply for the 5311 grant.
2. **Receive Application Package and Organize -** Upon receipt of each application package, the Assistant Town Manager/Transit Director reviews the entire package for general application requirements for the Altavista Town Council for review and approval before submission to DRPT/FTA.
3. **Prepare Application -** Tasks involved in preparing the grant application include:
 - a. The Assistant Town Manager/Transit Director compiles the narrative, statistical and financial information to justify a grant award
 - b. The Assistant Town Manager/Transit Director determines the amount of matching funds that is needed for the grant application for submission to Town Council

- c. The Assistant Town Manager/Transit Director secures a commitment of matching funds from source(s)
- d. The Assistant Town Manager/Transit Director consults with the agency's Attorney regarding specific certifications and assurances that will have to be signed as part of the application.
- e. Finalizes budget request with the Town Council, Town Manager and Finance Office.

4. Secure Public Input and Council Approval - Once the grant application is completed, the following procedures are followed:

- a. The completed grant application package and request will be part of the Town's annual operating and capital improvement project budgets that are submitted to Town Council for review in December and tentative approval in January. Final approval and adoption will be done after a public hearing, in May, and final adoption of the budget in June. NOTE: Final approval of the budget occurs after the grant application is due to DRPT.
- b. The Town of Altavista and ACTS's budget public hearing regarding the proposed operation and CIP budgets grant application before the Town Council occurs in May. The public hearing is advertised at least 14 days in advance.
- c. The public is encouraged to ask questions and/or make comments. The ACTS considers all public comments before adopting the final budget.
- d. A copy of the initial grant application package is made available for public review upon request, and, if revised, the final grant application also is made available to the public.

Grant Award and Agreement Execution

- 1. DRPT/FTA sends official notification by mail, and usually contacts the Assistant Town Manager/Transit Director in advance of receiving a formal notification in the mail. It is the responsibility of the Assistant Town Manager/Transit Director execute the grant agreement(s). The Assistant Town Manager/Transit Director is aware of target dates for grant approval by DRPT/FTA and anticipate the receipt of grant awards and agreements in advance of their arrival.
- 2. The Assistant Town Manager/Transit Director reviews the grant award and agreement to insure that it is accurate and to determine if the award differs substantially from the grant application. The grant award package normally contains a letter of award, a grant project budget, a blank Request for

Reimbursement form and an unsigned Grant Agreement. It is the responsibility of the Assistant Town Manager/Transit Director to execute the grant agreements and return them to DRPT/FTA by the deadline.

3. If applicable, the Assistant Town Manager/Transit Director the Town Attorney of any special award conditions and receives his or her concurrence that they are acceptable.
4. The Town Council is informed of all grant awards and agreements received by the Assistant Town Manager/Transit Director. If a grant award or agreement requires concurrence the governing board prior to execution, the Assistant Town Manager/Transit Director coordinates the placement of the grant award on the Council agenda to the meeting immediately after the award is received to formally request execution of the grant agreement.
5. If the Council has adopted a previous resolution authorizing the Assistant Town Manager/Transit Director to execute the grant award, then the Assistant Town Manager/Transit Director signs the grant agreements.
6. The Assistant Town Manager/Transit Director makes a copy of the signed grant agreements and returns the appropriate number of signed agreements DRPT/FTA or the appropriate funding agency.
7. DRPT/FTA signs the grant agreement and returns at least one full executed agreement ACTS. The Assistant Town Manager/Transit Director insures that the fully executed grant agreement is forwarded to the Finance Director upon receipt in the mail.
8. The Assistant Town Manager/Transit Director makes copies of the fully executed grant agreements for the ACTS grants file as well as his/her own working file, and provides copies of relevant excerpts to the Finance Director.

Grant Reporting

ACTS DRPT/FTA requires the submission of quarterly progress reports and milestone updates for grants using the Project Oversight Report in OLGA. These reports are due within 7 days of the end of each quarter, throughout the Period of Performance. The Project Oversight Report is reviewed by DRPT and ACTS at quarterly review meetings.

The Assistant Town Manager/Transit Director is responsible for ensuring that all grant funds are expended in accordance with specific grant regulations and is responsible to ensure that any fiscal and programmatic reporting requirements are adhered to.

These reports are compiled by the Finance Director using financial, asset and operating data from the following sources:

- Financial Data – Is located on the Governmental Accounting System and contained in a General Ledger that is password protected but can be accessed on the Town's Network through the Internet.
- Operating Data - Is located on the Governmental Accounting System and contained in the Operating Budget that is password protected but can be accessed on the Town's Network through the Internet.
- Asset Inventory – Is contained in the purchasing application of the Governmental software and managed by the Public Works Administrative Assistant then reconciled by the Accounting Specialist. It is password protected but can be accessed on the Town's Network through the Internet.

All DRPT/FTA reports are reviewed by the Finance Director and submitted by the Assistant Town Manager/Transit Director.

Grant Recordkeeping and Auditing

1. The ACTS maintains the reports for review by auditors and DRPT/FTA.
2. All financial reports should be submitted to the Finance Director to insure timely reconciliation of the grant reported expenditures and revenues to the Town's general ledger.
3. Financial reports should be maintained on file until all audits have been accepted by the grantor or for five fiscal years whichever is longer. The Finance Director consults the records retention schedule when planning to destroy grant records.
4. All ACTS grants are subject to periodic review by the DRPT Grant's Administrator and annual audit by independent auditors. The ACTS makes grant files and supporting information available for annual audit review. Any audit findings and/or questioned costs resulting from the audit require a written response to the ACTS within the designated response period.
5. All state and federal grant funds will be included in the Town's annual audit report prepared by Robinson, Farmer & Cox.
6. Any auditors or officials representing the grantor agencies that request access to grant records should be directed to Finance Director to determine authorization. All audits are performed by Robinson, Farmer & Cox. However, the grantor agency may elect to monitor the grant program to possible include sending a representative to discuss the program and review records which would be allowable.
7. Annual audit reports are submitted to DRPT/FTA within six months after the close of the fiscal year.

Period of Performance

The Period of Performance for DRPT/FTA grants is defined as the period of time during which the Grantee/Contractor is expected to complete the grant activities outlined in their proposal and grant agreement. The Period of Performance also establishes the timeframe of execution of project activities and period when expenses may be incurred and reimbursed.

The Period of Performance for DRPT/FTA grants begins on the date that the grant is approved by the DRPT and ends on the last day of the performance period unless otherwise stated in the grant agreement. Depending on the type of grant the end date may be 12 months – 36 months. The Period of Performance is stated in the grantee cover letter.

Period of Performance Extensions

If the grant funds cannot be expended during the Period of Performance, a Period of Performance Extension may be requested. Extensions are intended to provide additional time for projects that have made reasonable progress to expend funds, invoice and seek reimbursement. By extending a Period of Performance it allows the project to remain in compliance with the terms of the grant agreement.

If, during monthly reviews of budget status, grant expenditures within two months of the end of the Period of Performance are found to be behind year-to-date budget, the Assistant Town Manager/Transit Director submits a request for a Period of Performance extension to DRPT/FTA. The request is prepared by the Assistant Town Manager/Transit Director, in writing and on agency letterhead, with pertinent documentation.

If the extension is granted, in accordance with DRPT/FTA policy, a DRPT/FTA Requests for Budget Revisions and/or Requests for Budget Amendments form are submitted.

Grant Termination

1. The ACTS maintains close communication with the DRPT/FTA to ensure that everyone is aware when grants expire and that the transit system does not incur expenditures with no funding source.
2. DRPT/FTA grants are closed out following the Period of Performance for which funds were awarded (non-capital grants), following purchase of the vehicle or equipment for which the funds were awarded (non-facility capital grants), or following the completion of the facility or the expenditures of the grant funding, whichever comes first (facility capital grants). Except in the case of facility development, DRPT/FTA grant funds are to be expended and grant close-out initiated within three years of the initial grant award. Initiating grant close-out is

the responsibility of the Assistant Town Manager/Transit Director, following a review each grant's status at the end of each year.

FINANCIAL MANAGEMENT

The fiscal year for ACTS is from July 1 to June 30.

Multi-year Financial Plan

The ACTS develops a five- year financial plan as part of its Transit Development Plan, which is required for funding under DRPT/FTA. This financial plan is based on planned service changes and identified funding sources, and is used as a basis for the annual grant application to DRPT/FTA as well as for the development of ACTS's annual budget.

Updating the multi-year financial plan is the responsibility of the Assistant Town Manager/Transit Director in consultation with the Town Manager and Finance Director.

Budget Development

The ACTS also prepares an annual budget that updates the TDP financial plan, based on TDP service implementation milestones and changes in available funding. The annual budget is prepared at the beginning of the fiscal year/in preparation for the annual grant application to DRPT/FTA in preparation for the annual budget.

The process for developing the annual budget includes:

1. The Finance Director management sends out notification when it is time to begin the process to develop next year's budget and provides updated instructions and process timeline. The process typically begins in November/December each year.
2. The Assistant Town Manager/Transit Director reviews organization's goals and objectives and TDP/Strategic Plan for implementation activities scheduled in the upcoming year (as well as any which were deferred in the previous year).
3. The Assistant Town Manager/Transit Director reviews status of open grants from FTA/DRPT for current funding and reviews most recent grant application package to anticipate timeline for next grant application cycle (to coordinate budget development when feasible).
4. The Finance Director prepares prior-year actual, current budget and year-to-date actual, and projections for next year payroll needs at current service levels and provides to the Assistant Town Manager/Transit Director.
5. The Assistant Town Manager/Transit Director Transit Director:
 - a. reviews the previous year budget to determine needed adjustments to each line item, including overhead costs and costs attributable to specific programs
 - b. estimates revenues and sources for upcoming year
 - c. makes adjustments accordingly to expenditures and revenues for the projected fiscal year's budget

- d. projects capital budget needs according to replacement schedule guidance of both State DOT
- e. documents assumptions used in preparing the budget (for example, assumes available funding, increases in fuel prices, increased insurance expenses, more operator overtime, etc.)
- 6. The Assistant Town Manager/Transit Director submits request budget to Town Council for review and input.
- 7. The Assistant Town Manager/Transit Director prepare budget request for submission to Town Council by December.
- 8. Town Council provides tentative approval in January then makes the request part to the Town's budget process and adopts the budget in June.

Grant Budgeting and Accounting

- 1. Each federal and state grant is assigned individual account codes to record all fiscal transactions.
- 2. The agency enters the necessary budget accounts upon Council approval.
- 3. All expenditures are supported by adequate documentation as required by the grantor agency, the Single Audit Act, Federal OMB Circular A-133, and the State Single Audit Implementation Act.
- 4. The ACTS charges all expenditures directly to assigned grant account line items instead of charging grant related costs toward an indirect rate and subsequently transferring to grants periodically by journal entry.
- 5. The ACTS is responsible to maintain accurate grant budgets and ensure all grant expenditures and revenue transactions are coded to the appropriate accounts.

Budget Revisions and Amendments

A mid-year budget revision or amendment may be necessary when the revenues unexpectedly increase or decrease, or expenditures are accruing at a faster rate than budgeted for. Grants are rarely amended to shift allocated funds from one cost category to another, increase or decrease the grant budget, change the grant period or to alter the programmatic requirements.

Any amendment that alters the total grant revenues should be prepared by the Assistant Town Manager/Transit Director and submitted to the Town Manager and Finance Director. This budget amendment requires Town Council approval.

The budget cannot be legally amended after the end of the fiscal year to incorporate previous amendments approved by the grantor. Therefore, ACTS uses caution to ensure no grant funds are expended prior to approval and appropriation by DRPT and the Town Council.

General budget procedures include:

1. The Assistant Town Manager/Transit Director and Finance Director reviews the budget status on a monthly basis and compares actual expenditures to budgeted amounts by line item.
2. If revenues unexpectedly increase or decrease, or expenditures are accruing at a faster rate than budgeted for, the Assistant Town Manager/Transit Director identifies where adjustments are required and where corresponding adjustments are needed to balance the budget.
3. If needed, a budget revision/amendment request is prepared by The Assistant Town Manager/Transit Director and submitted to Town Manager and Town Council for review and approval.
4. If needed, a DRPT/FTA grant budget revision/amendment request is prepared by The Assistant Town Manager/Transit Director and submitted per DRPT/FTA instructions.

The required approval of local budget amendments is as follows:

1. The following budget amendments can be initiated solely by the authority of the Assistant Town Manager/Transit Director:
 - Salary position title changes, no change to salary.
 - Updates to salary position numbers.
 - Move current salary filled positions to minimum, not re-evaluations.
 - Carryovers with continuing line items within division.
 - Transfer of general fund within same division.
 - New accounts for existing grants (with permission).
 - Technical corrections, miscoding of account numbers.
 - Reclassifications of revenues, no change to total.
 - Addition of a line item (includes line items with zero balances).
 - Carryovers with new line items.
 - Line item transfers (excluding salary savings) to other line items
 - Move vacant salary positions to midpoint.
 - Transfer of Salary Savings to other line items.
 - New and recurring expenses
2. The following budget amendments will require approval by the Town Council:
 - New positions.
 - Salary increases (unbudgeted).
 - Re-evaluation of currently filled salary position.
 - Revenue increases/decreases for established programs.

- New programs.
- New grants that require general fund money.
- New grants with no general fund money.

Structure of Accounts

The ACTS Chart of Accounts is as attached to this document.

FY2017 FTA Section 5311 Operating Invoice Spreadsheet FY2017 - Town of Altavista					
	Invoice: #	Date:			
			Total		
	Bud	July	Area	Spreadsheet Numbers	
2110	Salaries & Wages	#		010-6101-403-10-02 & 04	
2120	Fringe Benefits	#		010-6101-403-20-02 thru 20-10	
2360	Advertising	#		010-6101-403-30-06	
2350	Contract Repairs	#		010-6101-403-30-08	
2480	Professional Serv	#		010-6101-403-30-14	
2399	Drug Testing	#		010-6101-403-30-16	
2320	Communication	#		010-6101-403-50-08	
2450	Insurance	#		010-6101-403-50-12	
2310	Travel	#		010-6101-403-50-24	
2130	Education/Training	#		010-6101-403-50-26	
2380	Dues and Subscriptions	#		010-6101-403-50-28	
2460	Indirect costs	#		010-6101-403-50-33	
2490	Other Fixed Costs	#		010-6101-403-50-35	
2240	Office Supplies	#		010-6101-403-60-02	
2231	Motor Fuels	#		010-6101-403-60-06	
2232	Tires & Tubes	#		010-6101-403-60-08	
2233	Parts	#		010-6101-403-60-08	
2340	Printing	#		010-6101-403-60-14	
2220	First Aid	#		010-6101-403-60-14	
2210	Cleaning Supplies	#		010-6101-403-60-18	

Governmental Generally Accepted Accounting Principles

1. It is a policy of ACTS to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, ACTS employees are expected to bring to the attention of management any instances of non-compliance.
2. When ACTS is expending federal and state funds, prior written approval from the funder agency is required for the purchase of:
 - Capital expenditures for land or buildings
 - Insurance and indemnification expenses
 - Pre-award costs
 - Public information service costs

- Publication and printing costs
 - Rearrangement and alteration costs
3. In accordance with federal regulations, ACTS does not request federal funds to pay for the following costs:
 - Bad debt expense
 - Contingencies
 - Contributions or donations to others
 - Entertainment expenses
 - Fines and penalties
 - Interest, fundraising and other financial costs
 4. All Federal funds are received after proof of expenditure and deposited into a federally insured bank account.

Direct Cost Recognition and Recovery

1. All direct costs incurred to support a grant funded program are funded from the ACTS operating budget, the grant budget or from new appropriations authorized by the Town Council.

Preparing Requests for Reimbursement from DRPT/FTA

Requests for reimbursement from DRPT/FTA are prepared on a monthly basis by the Assistant Town Manager/Transit Director. Procedures for submitting these requests are as follows:

1. All reimbursements are submitted using OLGA with back up documentation being the monthly expenditure and revenue reports prepared by the Finance Director.
2. The cover sheet for reimbursement requests is a template provided on OLGA.
3. Maintain supporting documentation for expenses for each non-capital request for reimbursement in the grant files.
4. Submit supporting documentation via OLGA to DRPT/FTA for Capital Expenditures, and maintain copies in the grant file.

Grant Revenue Receipt and Recording

1. The Finance Director is responsible for preparing financial reports to be sent to the grantor to obtain reimbursement of grant funds expended. These reports should will be submitted timely to replace agency funds expended during the reporting period.
2. DRPT/FTA is instructed to submit payment electronically to the Town of Altavista.
3. For any grant revenues received, the revenues are always deposited daily and credited to a grant revenue account code. Grant reimbursements are never credited to an expenditures account.
4. The Assistant Town Manager/Transit Director and Finance Director reviews grant revenues periodically to ensure proper recognition. At the end of each fiscal year, they review each grant program to accrue the earned revenue to be received after the end of the fiscal year from the grantor.

Fare Collection and Storage

1. Cash and farebox revenues are maintained in a secure location.
2. It is the intent of ACTS not to put any of its employees in a position that might cause injury to them or to put them in a situation that might cause suspicion of their handling of farebox collections. Locked fareboxes are installed on each transit vehicle to minimize the need for cash handling and the risk of theft.
3. Fares may be paid by cash or use of a token, punch card or monthly pass are permitted. All passengers must pay the appropriate fare upon boarding, subject to the published policy of fare amounts.
4. If the cash fare is not paid in the exact amount the drivers will not give any change but will issue a token as change. Tokens can then be used for a future fare. Drivers are not to make change for passengers.
5. Drivers request passengers to deposit correct fare into the farebox or to display pass/transfer. If there is a question about the amount deposited, drivers are not to engage the passenger in an argument.
6. Drivers inspect each fare and transfer in order to verify that the correct fare has been paid, however, if there is a question about the amount deposited, i.e. the passenger deposits pennies, or multiple small coins, drivers are not to engage the passenger in an argument.
7. When paying for a single trip with cash, passengers are instructed to physically put their fare in the farebox. Upon request, drivers should assist passengers with disabilities with this process.

8. Drivers maintain a tally of passenger boardings and fare types, which is turned in to the Assistant Town Manager/Transit Director at the start of each day and reconciled with fares collected. All passengers are counted by the driver and noted on his/her trip report.
9. The farebox vaults are removed from the vehicle at the beginning of each day by the driver for that shift. The removal is conducted at the bus barn between 7:30 and 8:00AM, the beginning of each day. When a vault is removed an empty vault is replaced in the fare box.
10. The farebox vaults are either emptied by The Assistant Town Manager/Transit Director or an office staff member in preparation for cash counting or stored in the office vault until the money can be counted.
11. The keys to open the fareboxes/their vaults are to be stored in the office of the Assistant Town Manager/Transit Director *and* can only be accessible by authorized personnel.
12. Whenever a vehicle is taken in for preventive maintenance or repairs the farebox vault is removed, placed into the spare vehicle and the above procedures are followed.
13. Each farebox vault is emptied and counted separately from other vaults. The totals are reconciled to the daily driver reports and farebox revenue. All coins and currency are recounted by an office staff person, credited to ACTS and added to the daily deposit. Fare counting is the responsibility of the Assistant Town Manager/Transit Director or in his/her absence an office staff member.
14. If there is a discrepancy between fares counted and driver reports, the driver is notified of the discrepancy. If discrepancies continue with any driver, disciplinary action is taken. In cases where two or more drivers operate a vehicle before the farebox vault is pulled, the discrepancy will be investigated by the Assistant Town Manager/Transit Director.
15. A receipt for all fares will be prepared for the Office Staff. The total recorded will be posted in the NaviLine system and the Assistant Town Manager/Transit Director will confirm the receipt matches the driver tally sheet total.
16. The Office Staff will then complete a bank deposit slip and prepare the deposit for delivery to the bank.

Token, Punch Pass Sales and Monthly Pass Collection

Token, Punch Pass Sales and Monthly Passes are sold by Office Staff.

1. The Assistant Town Manager/Transit Director will keep an inventory of all punch cards and monthly passes. The actual passes and tickets are kept in a secured vault or locked drawer. Tickets and passes are ordered when inventory is down to 50 of either. Preprinted passes are ordered with control numbers.
2. Drivers do not have cards or monthly passes on-board to sell. All will be sold at Town Hall.
3. When cards and passes are sold, their control numbers are recorded on the cash receipt and logged by the Assistant Town Manager/Transit Director on the inventory Excel spread sheet.
4. Passes are sold for monthly use- typically 30 days from date of purchase- or cards containing 10 ride punches.
5. Cash from ticket sales will be recorded in the ticket sales log and placed in the cash drawer at the counter and deposited daily.
6. Tokens are collected by the driver, cards punched, or passes viewed by the driver and turned in daily with cash fares and a copy of the trip sheet.
7. Passes are examined by the driver for validity, including expiration date. Invalid passes are not accepted.

Deposits

1. Deposits will be made on a daily basis.
2. The deposit slip for cash is prepared by Office Staff at approximately 3:00PM each day.
3. Bus fares are listed on the " Bus Farebox Receipts" spreadsheet and cash sales listed as "Counter Sales" with both being coded to ACTS.
4. Totals are calculated each day with the exception of Saturday. The Saturday run farebox is calculated on Monday.
5. The ACTS deposit is made as part of the daily Town deposit with funds designed to the ACTS.
6. Deposits are made during the following banking hours between 10AM and 1PM Monday through Friday, excluding holidays.

Funds Received by Wire Transfer

1. The Finance Director can request a wire transfer of funds. This request is prepared by the Finance Director and then signed by the Transit Director/ Assistant Town Manager.
2. Where appropriate - as in reimbursement of federal funds - the Finance Director forwards a project financial statement to the Transit Director/ Assistant Town Manager

who prepares a request for reimbursement or advance and files or mails the necessary documents, providing a copy to the Finance Director.

3. Next, the Finance Director monitors the transfer of funds and maintain the appropriate records of this transaction.
4. As soon as the funds are credited to the appropriate banking account, the bank should send a credit memo to the Finance Director. The Finance Director then reconciles these credit memos to the total cash received at the end of the month.
5. In the absence of the Finance Director or in dire emergencies, the Transit Director/ Assistant Town Manager can authorize wire transfers.

Inter-Fund Transfers

1. The ACTS operating account is the Town of Altavista General Fund.
2. All funds received are to be deposited into the General Fund account.
3. The Finance Director monitors the balance in the checking account, and determine if there are adequate funds to pay the daily expenses.
4. When it is necessary to transfer funds from savings account into the checking account, or vice-versa, the Director of Finance and/or the Accounting Specialist prepares a transfer memo for signature by the Transit Director/Assistant Town Manager to transfer the necessary amounts between accounts. These transfers occur concurrently with the associated disbursements.

Purchases by Credit Card

It is the policy of ACTS to allow the use of a credit card by the Assistant Town Manager/Transit Director who is responsible for any credit card purchase. Personal use is prohibited and will be subject to discipline.

The Finance Director selects a company to use to obtain the necessary credit cards and establishes a line of credit for the employees of the Town, which includes the ACTS.

Authorization

The Assistant Town Manager/Transit Director may authorize the use of a credit card ACTS' employees to make a purchase on behalf of the town. If an employee makes a purchase by credit card that is not approved as a business purchase by the Assistant Town Manager/Transit Director, the employee is personally liable for the amount of the purchase. A purchase by credit card must otherwise comply with all status, rules or town policy applicable to town purchases.

1. The Assistant Town Manager/Transit Director approval is necessary to use an agency credit card.
2. An employee must follow the agency Credit Card Procedures.

Controls

1. The Transit Director/Assistant Town Manager and/or Finance Director will approve or deny each credit card request.
2. A Purchase Requisition is required for any purchases over \$500.00.
3. The Transit Director/Assistant Town Manager is responsible to make sure that any charges are authorized expenditures and that adequate monies are available within the agency's approved budget.
4. All existing purchasing policies apply to purchases made on a credit card.
5. All receipts must be obtained by the persons using the card and presented to the Transit Director/Assistant Town Manager when an employee signs in the credit card for reconciliation of billing.
6. It will be the responsibility of the Finance Director to cancel a lost card immediately.

Eligible Uses of the Credit Card

The credit card may be used to:

1. Guarantee rooms for the conferences and or meeting attendance.
2. Purchase lodging and meal expenses during overnight stays while attending authorized meeting or training sessions.
3. Purchase supplies and or materials when purchase of the items by credit card is more time and cost efficient than if purchased by a county warrant.
4. Purchase of fuel in the bus should the Town pumps be out of order or in the support vehicle in cases where conferences or training require driving a distance that requires more than one tank of gas.

Ineligible Uses of the Credit Card

The credit card may not be used for:

- a. Personal purchases. Absolutely no personal use of the credit card is allowed, even if the intent is to re-pay the Town at a future point.
- b. Meal expenses without overnight stays, or in Town establishments.
- c. Gratuities and excess daily meal allowance.
- d. Gasoline for any personal vehicle.
- e. Back ordered items.
- f. Cash advances.
- g. Alcoholic beverages.

Any unallowable expenses charged on a card will be the responsibility of the employee making the purchase. It is the Assistant Town Manager/Transit Director responsibility to ensure that only reimbursable expenses are charged on a card for the ACTS. Splitting a single purchase into multiple transactions to avoid the transaction dollar limit is a violation. Cardholders who split transactions will receive a warning, and upon a second violation will have their card privileges

revoked. If transaction limits are inadequate for the type of purchases you need to make, please prepare a purchase requisition and submit to the Finance Director. Multiple transactions from the same vendor can be legitimate if purchases are separate items.

Monthly Reconciliation

1. The Assistant Town Manager/Transit Director receives a monthly billing statement identifying purchases listed for the agency. The employee is required to submit the proper receipt when they sign the credit card back in allowing Accounting Specialist to pay the bill and to avoid service charges.
2. The Transit Director/Assistant Town Manager will reconcile the monthly statement which is then approved by the Town Manager. When the employee in the credit card he/she must provide the date, name of establishment, itemized detail of items bought.

Terminated Cardholders

A credit card held by a terminating employee must be turned in to the Finance Director prior to termination.

Petty Cash

ACTS does not have a petty cash fund.

Bill Payment

1. Mail is received daily by Office Staff and distributed by the person who picked up the mail.
2. Incoming invoices are reviewed by the Accounting Specialist and delivered to the staff person responsible for ordering the product or service for his/her approval and to sign off on invoice prior to disbursement dates.
3. The staff person responsible for ordering the product or service checks the validity of the invoice against the contract/proposal/bid, work accomplished/delivered (which must be reported with the invoice). The individual's signature on the invoice indicates that they believe the invoice represents satisfactorily represents the work accomplished delivered.
4. Weekly cash disbursements are prepared by the Accounting Specialist for signature by Town Manager and Finance Director for expenses, debts and liabilities.
5. The Accounting Specialist is responsible for the preparation of disbursements. All disbursements are to be made by check.
6. The purchasing staff person attaches to the original vendor invoice, and/or any other supporting documentation. The account codes to which the expense will be applied are provided by the purchasing staff. Approval for an expense must be indicated on the invoice.

7. After inputting all the check requests, the Accounting Specialist then prepares a master list of all checks to be paid for approval by the Town Manager and Finance Director. If there are any questions or concerns about the amounts, the Accounting Specialist provides necessary information prior to running any disbursements. If there are any items removed from the batch, the totals on the payment summary form should be corrected, initialed and dated by the Finance Director.
8. The Accounting Specialist then runs an aging accounts payable, which is generated by the accounting software. A total of the disbursements to be paid will be recorded on the form and sent to the Finance Director for approval, along with the current balance in any and all cash accounts.
9. Once the amount to be disbursed has been received, the Accounting Specialist prints the checks from the computer system. The checks are attached to the invoice, and other supporting documentation, being paid and submitted for signatures. A check register is run and filed together with the disbursement transmittal form.
10. While the Town Manager and Finance Director signs each check, he/she double-checks the approved invoice. This approval is to ensure the account and grant/project is charged to the correct expense and line item. In the event that the Finance Director is out or otherwise unavailable, the Town Manager or Accounting Specialist will assume these duties.
11. After the checks have been signed, the invoice is cancelled by stamping PAID@ on it in red ink, and passed on to the office staff for mailing.
12. All checks are mailed as soon as this process is completed.
13. Supporting documentation is filed by the Accounting Specialist in appropriate vendor files.
14. The Finance Director utilizes the paid invoice files to respond to any discrepancies which arise with vendors or other payees.
15. Once monthly, the Accounting Specialist checks the invoice log to determine if there are any outstanding invoices which have not yet been paid. If so, the Accounting Specialist investigates the nonpayment of these invoices with the responsible staff member.

Payroll Preparation and Timekeeping

1. Timesheets are prepared by all staff persons and submitted semi-monthly on the dates indicated on the annual Timesheet Schedule. Time is to be inputted on a daily basis and, if in writing, completed in ink. Correction fluid should never be used in preparing timesheets. If an error needs to be corrected, a line should be drawn through the item and the corrected information recorded, and initialed by the person who made the correction.
2. Timesheets are to include specific time spent on each grant/project.
3. Timesheets are to be signed by the staff person and his/her supervisor.
4. All approved timesheets should be submitted to the Assistant Town Manager/Transit Director, who will verify the hours worked against his/her record.

5. The Assistant Town Manager/Transit Director then processes the time and reports the information to the payroll clerk. The information reported should include:
 - a. hours worked
 - b. changes in pay rates or employment status
 - c. vacation, sick or personal hours used and earned
6. The Town Manager reviews the payroll summary page of the payroll service report for inappropriate payees or unusual hours.
7. As an employee benefit, ACTS offers direct deposit through the employee's own financial institution. Through direct deposit, payroll is deposited as cash into the employee's account on payday.

Bank Reconciliation

1. Bank statements are to be received unopened by the Office Staff and given to Assistant Town Manager/Transit Director who reviews the contents and signs off on transfers made during the month. The reviewed bank statements are forwarded to the Finance Director to reconcile the bank accounts.
2. The Finance Director reconciles each account promptly upon receipt of the bank statements. All accounts are reconciled no later than 14 days after receipt of the monthly bank statements.
3. When reconciling the bank accounts, the following items should be included in the procedures:
 - a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
 - b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
 - c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
 - d. A comparison of wire transfers dates received with dates sent.
 - e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
 - f. An accounting for the sequence of checks both from month to month and within a month.
 - g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
 - h. A review and proper mutilation of voided checks.
 - i. Investigate and write off checks which have been outstanding for more than six months.
4. The Accounting Specialist or another office staff person, upon receipt of the completed bank reconciliations, posts any general ledger adjustments.
5. Copies of the completed bank reconciliations will be forwarded to the Town Manager for his/her review.
6. All financial statements are presented to Town Council at their regular monthly meeting for review and approval.

Reconciliations of Other General Ledger Accounts

1. Each month the Finance Director reviews the ending balance shown on balance sheet accounts such as the cash accounts, accounts receivable, accounts payable and deferred revenue. The Finance Director reviews the bank reconciliations, schedules of accounts receivable and deferred revenue and the aging of accounts payable to support the balances shown on the balance sheet.
2. **Assets** - These accounts include cash, petty cash, prepaids, property, equipment and fixtures, security deposits, and intangible assets.
 - a. Cash - The balances in cash accounts should agree with the balances shown on the bank reconciliations for each month.
 - b. Prepaids - The amounts in these accounts should equal advance payments paid to vendors at the end of the accounting period.
 - c. Property, Equipment & Fixtures - The amounts in this account should equal the totals generated from the audited depreciation schedules that are completed at the end of each fiscal year.
 - d. Security Deposits - The balance in this account should equal amounts paid in escrow to landlords and lessors and should not change frequently, but should be updated as applicable.
3. **Liabilities** - These accounts are described as accounts payable, payroll tax liabilities, loans and mortgages payable, and amounts due to others.
 - a. Accounts Payable - The balance in this account should equal amounts owed to vendors at the end of the accounting period and the aging report.
 - b. Payroll Tax Liabilities - The amounts in these accounts should equal amounts withheld from employee paychecks as well as the employer's portion of the expense for the period that has not been remitted to the government authorities.
 - c. Due to Others - If there are any amounts owed to others at the end of the period they should be recorded and the correct balance maintained in the general ledger accounts.
4. **Income/Revenues** - These accounts are described as income from grants, fares, purchase-of-service contracts, sale of advertising on vehicles, contributions, (in-kind contributions?), etc.
 - a. Income - The amounts charged to the various cash accounts should be reconciled with funding requests, funders reports, draw down schedules, etc.
 - b. Expenses - These accounts are described as expense line items
 - c. Gross Salary Accounts - The balances in the gross salary accounts should be added together and reconciled with the amounts reported on quarterly payroll returns.

Financial Reporting

Financial statements are prepared and maintained to assist in monitoring revenue and expenditures. Financial statements are presented to programs administered by the ACTS on a monthly basis.

Month-End

The month-end process is as follows:

1. After the General Ledgers are updated and printed, the Finance Director prints an Income and Expense Statement for each program.
2. The Finance Director files the original copy of the Income and Expense Statement and forwards a second copy to the Assistant Town Manager/Transit Director by the 20th day of each month.
3. The Assistant Town Manager/Transit Director reviews the Income and Expense Statement to verify that it is complete and accurate.
4. If errors are detected, the Assistant Town Manager/Transit Director submits a request to the Finance Director to complete a journal entry to correct the error(s) by the last day of the month.
5. The Finance Director posts the necessary journal entries to resolve errors and prints an updated Income and Expense Statement
6. The Finance Director stamps the updated Income and Expense Statement "revised", files the original copy and forwards a second copy to the Assistant Town Manager/Transit Director.

Year-End

The year-end process is as follows:

1. After the General Ledgers are updated and printed, the Finance Director prints an Income and Expense Statement of each program.
2. The Finance Director stamps the Income and Expense Statement "draft", files the original copy and forwards a second copy to the Assistant Town Manager/Transit Director by the 20th day of the month.
3. The Assistant Town Manager/Transit Director reviews the Income and Expense Statement to verify that it is complete and accurate.
4. If errors are detected, the Assistant Town Manager/Transit Director must submit a request for a journal entry to the Finance Director by the last day of the month.
5. During the year-end process, draft copies of the Income and Expense Statement for the new fiscal year will be available upon request by the Assistant Town Manager/Transit Director. The normal process will resume at the conclusion of the audit.

Accruals

The procedures for accruals are as follows:

1. The deadline for Cash Receipt, Accounts Receivable, Accounts Payable and Payroll accruals is 45 days after the close of the fiscal year.
2. After all accruals are posted, the Finance Director prints an updated Income and Expense Statement for each program.
3. The Finance Director stamps the updated Income and Expense Statement "draft", files the original copy and forwards a second copy to the Assistant Town Manager/Transit Director upon request.

Audit Adjustments

During the audit process, the procedures for audit adjustments are as follows:

1. Auditors prepare journal entries and present them to the Finance Director.
2. The Finance Director reviews the journal entries and posts.

Final Financial Statements

The procedures for preparing and maintaining final financial statements are as follows:

1. After the final General Ledgers are printed for the year, the Finance Director prints the final Income and Expense Statement and a Balance Sheet for each program.
2. The Finance Director files the original copy of the final Income and Expense Statement and the Balance Sheet and forwards a second copy to the Assistant Town Manager/Transit Director.

Audit

An annual audit of the Town funds is conducted in accordance with OMB Circular A-133 or other external auditing standard and as a department of the Town, ACTS is included in the audit. The purpose of the audit is to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

The Finance Director is responsible for initiating the annual audit process by June of each year. The audit is conducted by Robinson, Farmer and Cox. The audit is completed by August of each year and submitted to DRPT/FTA within six months after the end of the fiscal year.

The basic requirements for the financial reporting model include the presentation of certain basic financial statements as well as a management's discussion and analysis (MD&A) and certain other required supplementary information (RSI).

The basic financial statements include:

- Government-wide financial statements;
- Fund financial statements; and
- Notes to the financial statements

A Management's Discussion and Analysis is also required, and should include the following:

At the least, the MD&A should discuss:

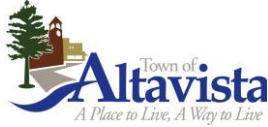
1. The government's current year results in comparison with the prior year's results with emphasis being placed on the current year, with the focus being placed on the primary government;
2. The financial managers should report the most relevant information and avoid "boilerplate" discussion.

MD&A should include:

1. A brief discussion of the basic financial statements, including the relationships of the statements to each other, and the significant differences in the information they provide. It should also include an analysis to assist readers in understanding why measurements and results reported in fund financial statements either reinforce information in government-wide statements or provide additional information.
2. Condensed financial information derived from government-wide financial statements comparing the current year to the prior year. The elements included in the analysis are below:
 - a) Total assets, distinguishing between capital and other;
 - b) Total liabilities, distinguishing between long-term and other;
 - c) Total net assets, distinguishing between types;
 - d) Program revenues, by major source;
 - e) General revenues by major source;
 - f) Total revenues
 - g) Program expenses, at a minimum by function;

- h) Total expenses
 - i) Excess (deficiency) before contributions to term and permanent endowments or permanent fund principal, special and extraordinary items, and transfers
 - j) Contributions;
 - k) Special and extraordinary items;
 - l) Transfers;
 - m) Change in net assets;
 - n) Ending net assets.
3. An analysis of the government's overall financial position and results of operations to assist users in assessing whether financial position has improved or deteriorated as a result of the year's operations.
 4. An analysis of balances and transactions of individual funds.
 5. An analysis of significant variations between original and final budget amounts and between final budget amounts and actual budget results for the general fund (or its equivalent).
 6. A description of significant capital assets and long-term debt activity during the year, including a discussion of commitments made for capital expenditures, changes in credit ratings, and debt limitations that may affect the financing of planned facilities or services.
 7. A discussion by governments that use the modified approach to report some or all of its infrastructure assets.
 8. A description of currently known facts, decisions, or conditions that are expected to have a significant effect on financial position (net assets) or results of operations (revenues, expenses, or other changes in net assets).

Following the completion of the audit, the Town Manager meets with the Finance Director to discuss any audit findings, if presented, and develop a plan and timeline for rectifying any identified problems. It is the responsibility of Finance Director to ensure that the problems are addressed prior to the next audit. Town Council approves the final audit after presentation by the auditing firm.



Town of Altavista, Virginia Work Session Agenda Form

Date: May 23, 2017

Agenda Item: Recreation Committee Update

Summary: Per the attached memorandums, the Recreation Committee submits their recommendations on several items for Council's consideration.

First, the Committee would like to begin the process of requesting proposals for the Master Plan for both English Park and the town-wide sidewalk and trail plan related to the town's park system. In the FY2017 Budget, \$40,000 was allocated for the English Park Master Planning work; these funds have not been expended due to the Town only recently getting approval from the County concerning conveyance of the property. At this time, a deed to the property has not been delivered to the Town, as the attorneys are working through a railroad agreement that needs to be addressed. In addition, \$40,000 is included in the proposed FY2018 Budget for the sidewalk/trail Master Plan. Staff would like to begin development of a Request for Proposals to address both the park and sidewalk/trail master plans.

In addition, the Committee would like to see the design and development of the proposed trail beginning in the area of the Greenhill Cemetery begin. In the FY2017 Budget, \$20,000 was budgeted for this purpose, which to date no funds have been expended. A rough layout of the proposed trail is attached for Council's review. The Town is currently seeking to purchase an adjacent piece of property. Staff has worked with the Council's liaison to the Committee, Councilman George, in regard to trail specifications and what should be included in a Request for Proposals. Excerpts from trail specifications from other communities/agencies is attached. Following discussion by Council, staff is seeking direction from Council on this item.

Staff Recommendation: Per Council's discussion.

Attachments: Staff memo/CIP sheet (Master Planning); Staff memo/CIP Sheet (Cemetery Trail); trail map and specification samples

Budget/Funding: All of these items are in either the FY2017 Budget or FY2018 Budget (Proposed).

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)



MEMORANDUM

To: Waverly Coggsdale, Town Manager

From: Dan Witt, Assistant Town Manager DNW

Date: May 16, 2017

Re: Recreation Committee Request

At their May 10, 2017 meeting the consensus of the Committee was to move forward with issuing an RFP for the Master Plan for both English Park and the town-wide sidewalk and trail plan. There is \$40,000 approved and allocated for this project in the FY2017 CIP budget and \$40,000 in the proposed FY2018 budget which is yet to be adopted by Town Council.

The Committee believes if the RFP is issued in the near future and responses received, reviewed and interviews conducted, then a contract awarded, it would be into the FY2018 budget (July1, 2018).

FY2017-2021

Capital Improvements Program

Department: Recreation

Description: The Recreation Committee has developed a list of projects for the future development of English Park, both the Town and County's parts. However, other than the initial Master Plan, which at this time the County does not plan to continue with, no master plan for the proposed projects exists. The Committee is requesting funds for engineering services for two purposes: 1. Development of a master plan for the development of the proposed projects & 2. Development of town wide access master plan, i.e. sidewalks and trails, to interconnect the Town's park system.

Justification: Without these master plans projects cannot be developed in a sequential way that is efficient, cost effective and orderly.

Does this project meet a goal/objective of the Comprehensive Plan? **YES** : Increase recreational and community opportunities for all age groups.

Location: English Park and Town Wide

Costs	FY2017	FY2018	FY2019	FY2020	FY2021	TOTAL
Planning/Design	40,000	40,000				80,000
Construction						-
Equipment/Furnishings						-
Other--Contingencies						-
TOTAL	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 80,000

Annual Operating Budget Impact: None

Funding Sources: General Fund



MEMORANDUM

To: Waverly Coggsdale, Town Manager

From: Dan Witt, Assistant Town Manager DNW

Date: May 16, 2017

Re: Recreation Committee Request

At their May 10, 2017 meeting the consensus of the Committee was to move forward with the design and the development of the trail at the Greenhill Cemetery. There is \$20,000 approved and allocated for this project in the FY2017 CIP budget. The Committee discussed both the English Park Master Plan and the possible purchase of the land adjoining cemetery property, both of which could have an impact on the proposed trail. However, the committee decided not to wait on either of these items and request Council and staff move forward with the trail project.

FY2017-2021

Capital Improvements Program

Department: Recreation

Description: Green Hill Cemetery Park Trail- 1,900' trail starting behind the mausoleum and connecting to the passive section of the County's English Park. This trail would have a natural surface and require one foot bridge to cross and existing stream. It is anticipated that once the trail path is laid out that volunteers would complete much of the work.

Justification: The development of this trail system would complement the Bedford Avenue connector trail. This trail would provide a recreational opportunity and allow citizens to access English Park either by walking or biking.

Does this project meet a goal/objective of the Comprehensive Plan? **YES** : Objective 4, Action Plan A- Expand and enhance the public park system and public walking/biking trails.

Location: Greenhill Cemetery

Costs	FY2017	FY2018	FY2019	FY2020	FY2021	TOTAL
Planning/Design	2,500					2,500
Construction	5,000					5,000
Equipment/Furnishings	12,500					12,500
Other--Contingencies						-
TOTAL	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Annual Operating Budget Impact: Minimal impact but there would be staff time to maintain the trail.

Funding Sources: General Fund Operating Budget, however, grant funding sources would be researched.

Campbell County, VA

Legend

Street Names

Lot Numbers

Parcels

County Boundary

HiddenRoadCenterline



Title:

Date: 4/17/2017

DISCLAIMER: This drawing is neither a legally recorded map nor a survey and is not intended to be used as such. The information displayed is a compilation of records, information, and data obtained from various sources, and Campbell County is not responsible for its accuracy or how current it may be.

Feet

0 200 400 600 800
1:9,028 / 1"=752 Feet

Google Maps Cemetery Trail layout



Imagery ©2017 Google, Map data ©2017 Google 200 ft

-- Property Line
(ESTIMATED)

O - Mausoleum

~ - TRAIL

"EXCERPT"

Chapter 4

STANDARDS FOR TRAIL CONSTRUCTION

The objective of trail standards is to ensure a consistent look without compromising local initiative, a high standard of quality without over-building, a basic level of safety without removing all risk, accessible portions without compromising the character of the trail, and environmental and resource protection. Standards were developed to meet these objectives without compromising the character of the trail or imposing undue hardship upon those who maintain the trail. Whenever it is possible to retain the foot-trail-through-the-woods character, but still allow a very determined, mobility-impaired individual to get through simply by increasing trail width by an inch or two, it should be done. There are case-by-case exceptions, but every effort should be made to conform to the trail standards when building or rebuilding trail.

The North Country NST passes through a variety of recreation settings (ROS). Therefore, the trail should not and will not look exactly the same from end to end. It is not appropriate to build the trail to urban standards in a semi-primitive setting, nor vice versa. For this reason all standards are based on the ROS setting. Consistency is achieved through signing, blaze color, and the fact that a segment occurring in a particular ROS setting (roaded natural, semi-primitive, etc.) will look similar to a segment in another area that is in the same ROS setting.

Figure 1 on page 33 summarizes the desired trail design standards. If a trail segment is significantly below these standards, it should be gradually improved. However, if no attempt is made to rectify the situation, it may be decertified or closed. Whenever a portion is being reconstructed or receiving heavy maintenance, attempts should be made to bring it up to standard. Although these guidelines do not prevent a particular trail segment from exceeding desired standards, it should not be assumed that doing so is always desirable. Routinely exceeding the standards will adversely impact the character of the trail and hiker experience.

Exceeding trail standards in selected locations may be appropriate, such as the trail segment in the Little Miami Scenic Trail (OH)—a converted rail-trail that accommodates multiple use and is designed as fully-accessible. (See Figure 1.)

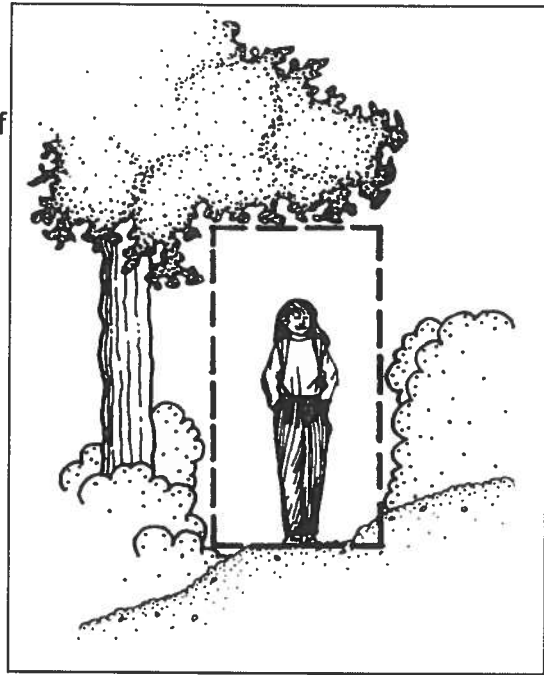
TREAD WIDTH

Tread width refers to the actual walking surface of the trail—whether native soil, grass, or surfaced. Initial tread should be constructed or smoothed to this standard. In less used areas the bare tread may gradually transform into a tread that needs to be mowed. This is acceptable as long as the basic underlying, smooth structure is still in place.

CLEARING WIDTH

Clearing width is the area kept free of brush, limbs, briars, tall grass, weeds, and other obstructions which would slap against the hiker or their pack, or soak them following a

rain or heavy dew. In heavily wooded areas, the clearing width is normally maintained simply by pruning limbs. Here, the area between the edge of the tread and the edge of the clearing is normally leaf litter or short herbaceous plants. While four feet is the average standard width, some variation is allowed and encouraged—it is visually appealing and often more sensitive to adjoining natural resources. In wooded areas there are occasions when it is desirable to narrow the clearing width in order to route the trail between two large, visually interesting trees. Generally, the trail winds between existing medium to large size trees, and is created by cutting only smaller trees and saplings. Narrowing the clearing width below the desired standard is done only for reasons of aesthetics—not merely to reduce trail



construction/maintenance efforts. When the trail is crossing fields or prairies, it is suggested that as a minimum, the entire desired clearing width should be mowed. It may be desirable to widen the mowing to create a variety of gentle clearing undulations. Some of these may highlight a particularly bright clump of wild flowers or a well-developed flowering shrub such as a hawthorn or dogwood.

In selected wooded areas (especially near roads) a common practice is to reduce the clearing width for a short distance (25 to 100 feet) to discourage unauthorized use by ATVs, horses, etc. (When this is done accessibility may be compromised).

Figure 1 (on page 33) shows the clearing width on each side of the tread. On a hiking segment in a rural area, the total clearing width would be the 24-inch tread plus 12 inches on each side for a total of 48 inches (the commonly accepted 4-foot clearing window).

CLEARING HEIGHT

The trail should be cleared to a height of 8 feet (10 feet within Wisconsin DNR properties). At this height, branches that could snag on a tall hiker's extended pack or attachments, such as a fishing rod, are removed. Branches that could restrict the trail when weighted with rain or snow are also removed. If the trail is in an area of deep snow and it receives winter use, clearing may have to be higher. Whatever the reason for a higher clearing height, an overhead canopy of branches should remain to slow the growth of grasses and shrubs that thrive in sunlight.

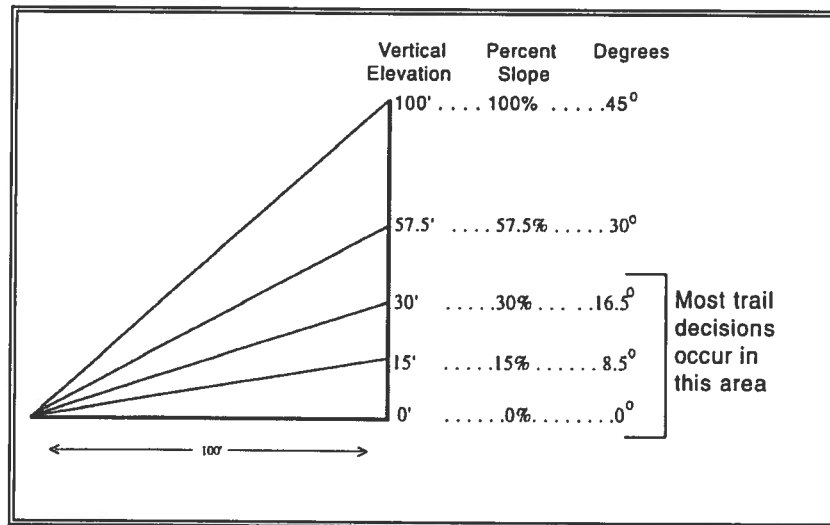
SLOPE (SUSTAINED)

The slope (grade) of the trail may be the key factor contributing to tread stability. Trail grades must be moderate to promote a stable, maintainable tread and a more pleasant hike. The trail should be designed to traverse a hilly area with gentle changes in grade. Grade and slope are interchangeable terms.

To avoid erosion, the slope should normally be less than 10%—even in steep terrain. Grades less than 7% in all soils are ideal, but in sandy soils are almost a necessity to prevent erosion. In flatter areas, trail should be located so that there is some grade to provide for proper drainage. A grade should undulate gently to provide natural drainage and to eliminate monotonous level stretches and long, steep grades that are tiring to trail users.

Slope can be calculated in degrees, but is normally calculated in percent by dividing the vertical distance by the horizontal distance and multiplying by 100 (10

feet of rise/100 feet of horizontal distance X 100 = 10%). An easier, more accurate way to determine slope is through the use of a tool, about the size of a compass, called a clinometer. By sighting through the clinometer, the percent of slope can be read.



SLOPE (MAXIMUM)

While reasonable efforts should be made to construct the trail using the sustained slope guidelines, there are occasions where doing so is impossible. Because of terrain obstructions, such as cliffs, it may be necessary to use a short, steep segment to regain access to more moderate slopes. In these instances, the maximum slope guidelines should be used and additional erosion control measures incorporated. Sections of trail exceeding the sustained grade standards should normally be less than 100 feet.

In some areas, it may be necessary to go up a very steep slope for a short distance. In these areas, steps may be necessary but should be considered as a last resort due to the barrier they impose on many people.

CROSS SLOPE

Cross slope is a consideration when constructing trail across the face of a hill (sidehill trail). Some degree of cross slope, or out slope, is desirable so that water moving down the face of the hill continues across the trail. A cupped trail or a trail that slopes back into the hill collects water and is undesirable. However, the cross slope should not exceed the percentages shown in Figure 1. Cross slopes greater than those shown make walking on the trail uncomfortable and serve as an impediment to mobility-impaired individuals. A 5% cross slope on a 24-inch tread amounts to a drop of 1.2 inches.

OTHER STANDARDS FOR ACCESSIBLE TRAIL

These standards apply only when a trail segment is designed to be fully accessible. Figure 1 specifies the maximum distance between passing and rest areas. Each passing space should be 60" × 60". At intervals specified, rest areas are built adjacent to passing areas and may include a bench or other facilities.

TRAIL SURFACE

In most cases, the native material found during trail construction will be satisfactory for surfacing the trail. However, if the material consists of large amounts of topsoil or organic matter, it should be set aside for later use as a cover and planting surface for exposed sub-soil.

Figure 1 shows a range of surfaces that are acceptable in the various ROS settings. While several options are shown for rural/roaded natural areas, the strong preference is for **native surfacing**. The Accessible Surface Standards apply only when a trail segment is designed to be fully accessible. **Wood chips should not be used to correct wetness problems.** They only add more organic material to the site and compound the problem when they rot. **Also, wood chips can not be used on steeper slopes as they do not stay in place.** They are acceptable on relatively level sections of trail to smooth an otherwise rough tread surface and to help retard weed infestation and wear of the natural surface.

**FIGURE 1. NORTH COUNTRY NATIONAL SCENIC TRAIL
TRAIL CONSTRUCTION DESIGN STANDARDS**

Standards (desired)	ROS Class			
	Urban	Rural and Roaded Natural	Semiprimitive	Primitive
<u>Tread Width</u> Hiking Segments Accessible Segments	48" 60"	24" 36"	18" 28"	*
<u>Clearing Width</u> (each side of tread))	24"	12" (WIDNR-24")	12"	*
<u>Clearing Height (min.)</u>	10'	8' (WIDNR-10')	8'	*
<u>Slope(max.sustained)</u> Hiking Segments Accessible Segments	10% 5%	10% 8%	15% 12%	*
<u>Slope (max.)</u> Hiking Segments Accessible Segments	15% for 100' 8% for 30'	20% for 100' 10% for 50'	30% for 100' 10% for 50'	*
<u>Cross Slope (max)</u>	3%	5%	8%	*
<u>Other Accessible Segment Standards</u> Passing Spot Int.-max Rest Area Interval-max	N/A 1200'	600' 1200'	1200' 1/2 mile	N/A N/A
<u>Surfaces</u>	Asphalt. Concrete. Stabilized- aggregate. Screening(1). Wood Chip. Sod.	Native. Wood Chip(2). Stabilized-aggregate. Screening(1).	Native	Native
<u>Accessible Surfaces</u>	Asphalt. Concrete. Stabilized- aggregate.	Asphalt. Stabilized-aggregate.	Native. Stabilized- aggregate.	Native

*In Primitive ROS (wilderness), human impacts and changes to the scenery are meant to be less obtrusive—when entering a wilderness area, one accepts greater personal risk. Trails in primitive areas lay "light-on-the-land." Because of this, no hard standards have been established. Generally, the tread is more faint, the grade varies depending on the terrain, etc. However, it is still important to consider trail design standards which protect the environment. Because trails in wilderness areas may receive less frequent maintenance, designing a trail that requires little maintenance is of utmost importance.

- (1) Limestone screenings include the fines.
(2) Not in wet areas—adds to the problem.



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- ii. Safety is of utmost importance for this project. During construction, the area below the work site must be protected from falling rocks, and tapped off with signage to inform pedestrians of potential danger. The safety of the riders is paramount as well, with great detail given to constructions, as well as safety cables spanning the critical "cliff" areas along the constructed rock tread.
- iii. This area will require significant anchoring, armoring and cable construction, all of which shall maintain a "natural" appearance, with no visible rebar, wire mesh, or contrasting concrete, mortar or adhesive. The rocks utilized should be indigenous to the area.
- iv. All rock construction processes but be approved prior to work beginning, and will be subject to inspection during the construction phase by the delegated construction engineer.
- e. **Bid Alternate #4:** Should there be sufficient funds remaining after award of Base Bid plus Add Alternate #1 plus Add Alternate #2 plus Add Alternate #3, and at the Owner's sole discretion, the work described as "BID ALTERNATE #4" is to be included in the work in is to be completed in strict accordance with the Bid Documents. The work generally includes the construction of approximately .8 miles of trail as indicated by the Bid Documents.
- f. **Bid Alternate #5:** Should there be sufficient funds remaining after award of Base Bid plus Add Alternate #1 plus Add Alternate #2 plus Add Alternate #3, and at the Owner's sole discretion, the work described as "BID ALTERNATE #4" is to be included in the work in is to be completed in strict accordance with the Bid Documents. The work generally includes the construction of approximately .2 miles of trail as indicated by the Bid Documents

2. General Requirements

- a. Trail construction equipment is to be 42" or less in width to minimize damage to areas surrounding trail
- b. Spill containment kit is be provided with each piece of equipment
- c. Trails are to be constructed in the primary direction of travel
- d. "Trail Corridor" is a 6' wide by 8' high area centered on trail centerline. All construction is to occur in the trail corridor.
- e. "Trail Tread" is a 36" wide (max) travel path centered on trail centerline. Tread may be narrower than 36", but at least 24" where conditions require a narrower tread to keep construction within Trail Corridor.
- f. Minimum compaction for fill materials is 92% modified proctor. Fill is to be placed and mechanically compacted in maximum 1' lifts.

Thank you for your support!

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3. Layout of Trails

- a. Corridor of Trail is marked with single alternating blue and orange surveyor tape.
- b. Turns in Trail Tread are marked with double surveyor tape
- c. GPS track of Trail Tread centerline is provided with this RFP for reference. In the event of a conflict between the flagging and track, the flagging will govern.
- d. Any questions about the interpretation of the flagging are to be referred to the Owner 24 hours before there is an impact to trail construction.

4. Erosion Control

- a. Due to the close proximity of streams and lakes, silt fence or other effective erosion control devices are to be in place prior to clearing and until grading is complete and disturbed areas are stabilized.
- b. Organic matter from clearing, planting, seeding, matting, or clean pine straw can be used to stabilize disturbed areas.
- c. Non-native or invasive plantings are not to be used for permanent erosion control

5. Clearing of Trails

- a. Trees larger than 6" diameter 4' above grade are to remain and the Trail Tread routed around these trees.
- b. Remove all other vegetation, including overhanging limbs, within trail corridor. Trim limbs at the trunks of trees or at the next fork in the limb.
- c. Remove all stumps and roots larger than 1" from Trail Tread.
- d. Dispose of vegetation removed from trail corridor randomly in the adjacent areas. Do not pile or create an artificial appearing feature.
- e. Remove all organic matter within Trail Tread including root mat. Dispose of excess on disturbed areas or elsewhere on site adjacent to the work.
- f. Remove all loose rocks within trail tread. Salvage and use for Rock Bridges or Rock Armoring

6. Grading of Trails

- a. Trails are intended to be "flow" trails which encourage rhythmic riding with sweeping turns and good site lines.
- b. Tread is to be machine cut using full bench cut method. Half bench is not permitted.
- c. Trail tread is to have 3-5% cross drainage or outslope meaning the downhill side of tread is 3-5% lower than the uphill side to avoid trapping water on Trail Tread.
- d. Trail Tread is to be "full bench cut" to correct cross grade and "back cut" on the uphill side of tread to the edge of the Trail Corridor to

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smooth the transition from existing grade to Trail Tread. All tread is to be in native, cut soils.

- e. "Grade Reversals" or their equivalent are to occur approximately every 25 lf of trail to control water flow on trail and to provide a varied riding experience. Grade Reversals are where uphill grades transition to downhill grades or downhill grades transition to uphill grades.
- f. Fill and compact depressions from trail clearing with non-organic native soils from grading.
- g. At completion, Trail Tread is to be free of loose rocks, areas that hold water, and excessive roots.
- h. Non-organic soils from bench cutting and back cutting are to be used to fill and cap the Trail Tread. Spread and compact as needed to balance the cut and fill.
- i. If unsuitable materials such as seeps, organic materials deeper than 12" or rocks larger than 10 cubic feet, immediately notify the Owner for directions on how to proceed prior to incurring any additional costs.

7. Climbing Turns (more than 4% grade)

- a. Climbing turns are where the primary route direction changes direction while going up a hill.
- b. Climbing Turn has continuous 3-5% outslope throughout the turn.
- c. Minimum radius of the turn is 8' at Tread centerline.
- d. The radiused portion of the turn ("Platform") is level to +3% grade from start to completion of the turn. Provide ramps into and out of the turn to accomplish this.
- e. Climbing turns include grade reversals or dips about 25' from start of turn and about 25' after completion of turn.
- f. Use the back cut from the uphill side to fill the downhill side. Compact any fill as noted above. Enlarge the Trail Corridor as needed for the turn to comply with these requirements. Use rock armoring as needed to stabilize fill.

8. Descending Turns (more than 4% grade)

- a. Descending turns are where the primary route direction changes directions while going down a hill.
- b. Descending turns have 3-5% inslope starting 25' prior to start of turn and extending 25' beyond completion of turn. Inslope is to provide a berm to allow speed to be maintained through turn.
- c. Provide grade reversals 25' prior to turn and 25' after completion of turn to manage water.
- d. Rock armor the lower grade reversal
- e. Minimum turn radius is 8' at tread centerline.

Thank you for your support!

CAMP is a 501(c)3 nonprofit organization and donations are tax deductible.
Federal Tax ID#45-4893385



CAMP
CENTRAL ALABAMA MOUNTAIN PEDALERS

Central Alabama Mountain Pedalers

P.O. Box 2556
Auburn Alabama 36831
camp.sorba@gmail.com
www.camp-sorba.org

- f. The radiused portion of the turn ("Platform") is level to +3% grade from start to completion of the turn. Provide ramps into and out of turn to accomplish this.
- g. Use the back cut from the uphill side to fill the downhill side. Compact any fill as noted above. Enlarge the Trail Corridor as needed for the turn to comply with these requirements. Provide rock armoring as needed to stabilize fill.

9. Inslope Platform Turn "Switch Berm" (more than 4% grade)

- a. Inslope Platform Turns are used where the primary route direction changes directions while going either up or down a hill.
- b. The turn is on a nearly level platform and slightly bermed (insloped 6%-9%).
- c. Provide grade reversals 25' prior to turn and 25' after completion of turn to manage water.
- d. The leg just above the turn is a gentle grade, keeping speeds in check for descending riders (5%-8%).
- e. The climbing leg below the turn is brief but quite steep (15%-20%).
- f. Minimum radius of the turn is 8' at Tread centerline.

10. Flat turns (less than 4% grade)

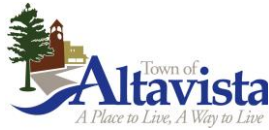
- a. All turns in a grade of less than 4% are considered flat turns.
- b. Flat turn has continuous 3-5% outslope throughout the turn.
- c. Minimum radius of the turn is 8' at Tread centerline
- d. Flat turns include grade reversals or dips about 25' from start of turn and about 25' after completion of turn.
- e. Use the back cut from the uphill side to fill the downhill side if needed. Compact any fill as noted above. Enlarge the Trail Corridor as needed for the turn to comply with these requirements. Use rock armoring as needed to stabilize fill.

11. Trail Appurtenances

- a. Trail intersections
 - i. Where 2 trails intersect clear all above grade vegetation 15' radius from point of intersection.
 - ii. Provide a Trail Tread at the intersection with a minimum radius of 10' for smooth blending of the traffic on the two trails.
 - iii. Provide speed scrubbers at all intersecting trails.
- b. Speed Scrubbers
 - i. Speed scrubbers are features designed to reduce speed and may include ramps, a series of berms perpendicular to Trail Tread, or choke points.
 - ii. Provide Speed Scrubbers in the form of 2 closely spaced berms perpendicular to tread 25' from at all trail intersections

Thank you for your support!

CAMP is a 501(c)3 nonprofit organization and donations are tax deductible.
Federal Tax ID#45-4893385



Town of Altavista, Virginia Work Session Agenda Form

Date: May 23, 2017

Agenda Item: Staunton River Memorial Library request

Summary: Recently, staff was contacted by Mrs. Nan Carmack, Campbell County Library Director, concerning a proposed project. The project would convert the existing “Teen Central” space to a “Community Conference Room”. This would be achieved by adding a partition with a door between the current space and the Children’s area of the library.

Staff visited the space and sees no issues with the request. The library will be funding the project with their own funds and would handle the project.

Staff Recommendation: Council authorize approval of the requested modifications at the library building.

Attachments: N/A

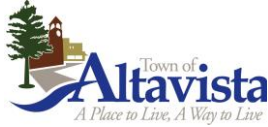
Budget/Funding: N/A

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)



Town of Altavista, Virginia Work Session Agenda Form

Date: May 23, 2017

Agenda Item: Town Hall Emergency Generator

Summary: Per the attached memo, staff is seeking direction concerning repair or replacement of the emergency generator at the Town Hall location. As noted in the memo, the repair would cost approximately \$4,700, while a new generator would cost approximately \$18,500. The generator is 21 years old and replacement parts are difficult to obtain, accordingly staff recommends replacement of the generator. Funds have been identified in the FY2017 budget to cover the cost of a new generator.

Staff Recommendation: Council approve expenditure of funds for purchase of a new generator for Town Hall.

Attachments: Staff memo with price quotes

Budget/Funding: Funds in amount of \$18,500 would be needed for a new generator or \$4,700 for repair; either amount can be identified in the FY2017 budget through unspent funds.

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)

Memo

To: David Garrett, Public Works Director
From: Terry Lambert, Fleet Supervisor
cc: Waverly Coggsdale, Town Manager
Date: May 17, 2017
Re: Town Hall Emergency Generator

A couple of weeks ago the Town Hall experienced a power outage and the emergency generator did not start. I investigated for possible causes and was able to get the generator running. After checking into this further Carter Machinery and I found the following items that needed to be repaired replaced;

Repair work to unit:

- *Replace Battery
- *Replace Radiator - Leaking and full of debris.
- *Replace Top and Bolton Radiator Hoses
- *Replace Block Heater - Not working.
- *Replace Heater Hoses
- *Replace Air Filter
- *Replace Valve Cover Gasket

The total cost of the material and labor for this repair would be \$4,673.31. Due to this generator being 21 years old we looked at what it would cost to purchase a new generator so that we could compare the cost. A new generator would cost \$18,500.00.

Due to the age of this unit, poor operating condition, and several parts that are obsolete, it is my recommendation to you that this unit be replace in order to provide electrical service to the Town Hall during an emergency power outage.

I have attached a copy of the quotes for your review.

Carter**LET'S GET
TO WORK****Carter Machinery
Service Repair Estimate
Q1904619-01**Quote Number :Q1904619-01
Prepared By :LISA CHILDRESSQuote Date :2017-04-13
Valid Until :2017-05-13

We are providing the following repair estimate for the services identified below

PREPARED FORCustomer Name :TOWN OF ALTAVISTA
Address :
PO BOX 420
ALTAVISTA, VA 24517

Make	Model	Serial Number	Unit Number
GENERAC	CG040	2028886	

WORK TO BE PERFORMED

Segment	Description	Type	Amount
01	TRAVEL TO/FROM JOB	Est. Labor	156.00
		Est. Misc.	99.60
02	PERFORM MAINTENANCE ON GENERATOR	Est. Labor	976.50
		Est. Parts	3,309.64
	Replace Battery		
	Replace Radiator-Leaking		
	Replace Top and Bottom Radiator Hoses		
	Replace Block Heater, not working		
	Replace Heater Hoses		
	Replace Air Filter		
	Replace Valve Cover Gasket		
	Total of Firm Price Items		0
	Total of Estimated Items		4,541.74
	REPAIR SUPPLIES		35.45
	ENVIRONMENT CHG.		96.12
	Total		4,673.31

This Estimate does not include freight, taxes, or environmental charges unless otherwise stated.
The above estimate covers only the work described herein. Any additional work will be performed only after customer authorization.

This Estimate does not obligate Customer or Carter in any way. Should Customer later request Carter to perform the work, and if Carter agrees to do so, the work will be done in accordance with Carter's Customary Terms and Conditions as contained in its standard forms, and the cost will be based on the work actually performed and on prices in effect at the time.

Your dealer contact:David Vazquez
E-mail: David_Vazquez@cartermachinery.com

Created on April 13, 2017 at 15:30:08

Page 1

Carter Machinery Company, Inc.
971 Russell Drive
Salem, VA 24153

Troy Kincer Phone: (540) 682-2011

April 24, 2017

Town of Altavista – 50kW Natural Gas Generator

GENERATOR BILL OF MATERIALS

One (1) CATERPILLAR Natural Gas Fueled Packaged Generator Set Model DG50-2 with Brushless Generator, 50 kW Standby at 0.8P.F., 120/240 Volt, 1-Phase, 60 Hertz complete with the following attachments and accessories:

UL LISTING and EPA Certification

- UL 2200 Listed Package and EPA 2009 Certified

NO ENCLOSURE – OPEN UNIT

- Will Ship with a Critical Silencer and Exhaust Flex – Ship loose for others to install.
- All other exhaust parts, including installation and installation are by others.

GENERATOR

- Permanent Magnet Excited Cat LC3134D Generator
- Insulation system, class H
- Drip proof generator air intake (NEMA 2, IP23)
- Electrical design in accordance with BS5000 Part 99, EN61000-6, IEC60034-1, NEMA MG-1.33

GENERATOR SET

- Complete system designed and built at ISO 9001 certified facilities
- Factory tested to design specifications at full load conditions

ENGINE

- Governor, Isochronous Woodward electronic
- Electrical system, 12 VDC
- Cartridge type filters
- Battery(ies), rack and cables. Battery Heater.
- Coolant and lube drains piped to edge of base

FUEL SYSTEM

- Natural Gas

MAIN LINE CIRCUIT BREAKER

- One (1) 400 Amp, Adjustable Trip, 100% Rated, Generator Mounted.

MOUNTING ARRANGEMENT

- Heavy-duty fabricated steel base with lifting points
- Pad Type Isolators
- Complete OSHA guarding
- Flexible fuel lines to base with NPT connections
- Stub-up pipe ready for connection to silencer pipe work

COOLING SYSTEM

- Radiator and cooling fan complete with protective guards
- Standard ambient temperatures up to 122° F (50° C)
- Coolant Heater 120 Volt Input

AUTOMATIC VOLTAGE REGULATOR

- Voltage within $\pm 0.5\%$ at steady state from no load to full load
- Provides fast recovery from transient load changes

LEAD ACID BATTERY

- Ships Wet, 12v System

BATTERY CHARGER

- 10 Amp, Float Equalize, 120 Volt Input, Mounted

CAT EMCP4.2 Digital Generator Control Panel to include:

- Generator Control Panel, Cat EMCP4.2 (digital), generator mounted, Nema1, with the following:
 - Panel illumination light group: --Engine oil pressure & water temperature gauges
 - Battery system ammeter and fuel oil pressure gauge
 - Running time meter: --AC Ammeter, voltmeter, frequency meter
 - Phase selector switch: --Voltage adjust rheostat: --Engine automatic cranking system with control selector switch & cycle crank: --Engine fault indicating system with failure lights for low oil pressure, high water : temperature, overspeed, overcrank and low water level.

TESTING, Warranty and Misc.

- Factory: Standard Test
- On-Site: Standard Site Load Startup Service Procedures Performed During Our Normal Business
- Hours (No Fuel Included)
- **Two (2) Year Standby Warranty. Covers Travel, Parts and Labor for the Full Term.**
- **Delivery to Jobsite – Off-Loading and Setting by others.**

NET PRICE, F.O.B. Jobsite.....\$ 18,500.00*

***Virginia Sales Tax To Be Added, If Applicable. It is not included above.**

Notes and Comments:

- No Specs or One-Line provided for use. Size and build based on customer request.
- Any Coordination Studies, if necessary, are not included.
- Not Included in the pricing:
 - Off-Loading (Crane, Rental etc.), Padwork, Fuel Piping, Regulator, Fuel Piping Hookup, Fuel, Any Applicable Taxes.
 - Any exhaust system parts other than the silencer and flex. Any exhaust insulation and installation.
 - Any exhaust ducting/louvers/fans.
 - Transfer Switch(es)
- Quote valid for 30 days.

TERMS:

Net Thirty (30) Days

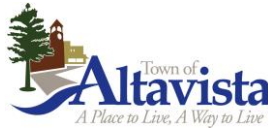
CARTER MACHINERY CO., INC.

By: Troy Kincer

Troy Kincer – Power Systems Sales Representative

Thank you for the Opportunity!

Carter Machinery Company, Inc., is quoting this project as a material supplier only and is, therefore, exempt from provisions in the contract documents, if any, pertaining to subcontractor performance bonds and retainages. The equipment and services listed in this quotation are being offered as our interpretation of the specification and application requirements. We have included herein a complete listing of the equipment and services we propose to supply.



Town of Altavista, Virginia Work Session Agenda Form

Date: May 23, 2017

Agenda Item: Budget Amendments/Departmental Transfers

Summary: Attached is a memorandum and budget amendments for Council's consideration. The budget amendments include receipt of Byrne Justice Grant funds, Insurance claim funds, and funds for replacement of a pump for the WWTP press system (previously approved by Council). In addition, staff has been authorized to transfer funds in a departmental budget to meet the needs of the department; those are included for informational purposes.

Staff Recommendation: Approve the budget amendments (Place on June Consent Agenda)

Attachments: Staff memo; Budget Amendments and Departmental Transfers

Budget/Funding: Budget will be amended as outlined in the budget amendments.

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)



Date: May 23, 2017
To: Mayor Mattox and Members of Council
FROM: Tobie Shelton
SUBJECT: Budget Amendments / Departmental Transfers

Attached are budget amendments that are necessitated by previous Council action. The adoption of these amendments completes the process.

- Byrne Justice Grant \$ 2,970
- Insurance Claim: Damage to police vehicle \$ 3,310
- Replacement of pump for press system \$14,000
(Council Approval: September 13, 2016)

Also attached are Departmental Transfers (from one line item to another)

- Various Departments
(Redistribution of funds to cover operational costs – no new funds are required)



TOWN OF ALTAVISTA

BUDGET AMENDMENT

BE IT ORDAINED by the Town Council of Altavista, VA, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2017:

Section 1. To amend the General Fund, as follows:

<u>Account</u>	<u>Expense</u>	<u>Revenue</u>
Police Department		
Other Charges / Byrne Justice Grant Expenses		
010-3101-501.52-04	\$ 2,970.00	
Federal / Byrne Grant		
010-0000-343.05-00		\$ 2,670.00
Miscellaneous		
010-0000-351.04-00		\$ 300.00

Summary

Appropriate \$2,970 to cover costs of equipment and supplies associated purchased through the grant.

Budget Impact

There is a partial offsetting revenue to cover the expense. The local match is being funded through Misc. Revenue.

Section 2. Copies of this budget amendment shall be furnished to the Clerk of the Town Council and to the Finance Director for their direction.

Adopted this 13th day of June 2017



TOWN OF ALTAVISTA

BUDGET AMENDMENT

BE IT ORDAINED by the Town Council of Altavista, VA, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2017:

Section 1. To amend the General Fund, as follows:

<u>Account</u>	<u>Expense</u>	<u>Revenue</u>
General Fund		
Non-Dept / Reimbursement of Claim		
010-9102-801.50-96	\$ 3,310.00	
General Fund		
Insurance Reimbursement of Claim		
010-0000-351.08-00		\$ 2,310.00
Miscellaneous Revenue		
010-0000-351.04-00		\$ 1,000.00

Summary

To appropriate \$3,310 for the repair of the vehicle that was damaged in a collision on August 2, 2016.

Budget Impact

These funds are partially reimbursable. The deductible of \$1,000 is being funded through Miscellaneous Revenue.

Section 2. Copies of this budget amendment shall be furnished to the Clerk of the Town Council and to the Finance Director for their direction.

Adopted this 13th day of June 2017



TOWN OF ALTAVISTA

BUDGET AMENDMENT

BE IT ORDAINED by the Town Council of Altavista, VA, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2017:

Section 1. To amend the Enterprise Fund, as follows:

<u>Account</u>	<u>Expense</u>	<u>Revenue</u>
Wastewater Department Replace / Machinery & Equipment 050-5110-702.81-06	\$ 14,000.00	
Transfer In from Reserves 050-0000-361.01-00		\$ 14,000.00

Summary

To appropriate \$14,000 for the replacement of a polymer pump for the press system.
Council approved as part of the Year End Carryover at the September 13, 2016
Council meeting.

Budget Impact

This will result in a net increase to the budget of \$14,000.

Section 2. Copies of this budget amendment shall be furnished to the Clerk of the Town Council and to the Finance Director for their direction.

Adopted this 13th day of June 2017

COUNCIL WORK SESSION AUGUST 23, 2016

also communicate with the Dominion Power water meter which is presently under construction. He recommended using the monies in the CIP to proceed with the SCADA project. He noted Woodard & Curran are working with staff to develop this as a "turn key" project; he had the cost associated with the project but was working with the electrical vendors. He stated it is believed the cost would be approximately \$120,000 with \$30,000 reserved for the electrical installation.

Mr. Higginbotham asked where do we stand with addressing the Melinda tank pressure issue.

Mr. Perrow stated he had just unofficially passed to the Director of Public Works a copy of their review of the high pressure zone.

Mr. Higginbotham asked if both could be tied together.

Mr. Perrow responded if the town proceeds with the high pressure zone, they could be tied together.

Mr. Garrett noted Phase 1 needs to be completed in order to operate more efficiently at the Water Plant.

Mr. George asked if the Dearing Ford Water Tower is tied into this as well.

Mr. Perrow noted it would be but is a later phase.

Mr. Coggsdale mentioned the Woodard & Curran Water System SCADA Assessment Report was presented to Council via email and is detailed.

It was consensus of Council to have Mr. Perrow work up Phase 1 and include on the September agenda.

d. FY2016 Carryover Requests to FY2017

Mr. Coggsdale advised staff is seeking to carryover the funds associated with items/projects that were in the FY2016 Budget but did not get purchased or finished. Staff requests that the Carryover Requests be approved.

It was consensus of Council to carry over the funds from the FY2016 budget to the FY2017 Budget placing on the consent agenda.

6. Public Comments

Mayor Mattox asked if anyone would like to speak on anything not listed on the agenda. No one came forward.

Regular Council Meeting—September 13, 2016

award. Mr. Miller thanked the Town Council, both current and past, for their support of the Virginia Main Street program and the success it has had in Altavista. The town staff has been remarkable in their support, guidance and direction. Mr. Miller thanked past executive directors for their support as well: Mrs. Judy Finch, Mrs. Jo Kelley, and Mr. Bill Smith. Mr. Miller stated he is still the treasurer and will keep that position until a new treasurer is named. He stated he had one plea and noted the great Economic Development Director and Main Street Coordinator and asked Council to continue to support them in their efforts as the town moves forward.

Mayor Mattox thanked Mr. Miller for his service to the town and stated he had truly been an asset to the community.

5. Consent Agenda

- a) Minutes- Regular Meeting August 9th; Work Session August 23rd –The Council approved the minutes of the Council meeting and work session.
- b) Monthly Finance Reports-Council approved the monthly reports
 - i. Invoices
 - ii. Revenues & Expenditures Report
 - iii. Reserve Balance/Investment Report
- c) Woodward & Curran Proposals-Council approved the Woodward & Curran Proposals as presented.
- d) FY2016 Carryover Funds-Council approved the FY2016 Carryover Funds request as presented.

Mr. Higginbotham questioned several invoices and asked if the electrical work would be covered in the consent agenda for the Water Plant under Woodward & Curran's proposal.

A motion was made by Mrs. Dalton, seconded by Mr. Emerson, to approve the items as listed on the consent agenda.

Motion carried:

VOTE:	Mr. Michael Mattox	Yes
	Mrs. Micki Brumfield	Yes
	Mrs. Beverley Dalton	Yes
	Mr. Charles Edwards	Yes
	Mr. Tracy Emerson	Yes
	Mr. Timothy George	Yes
	Mr. Jay Higginbotham	Yes

6. Public Hearings

7. New/Unfinished Business

- a. County "English Park" Discussion

DEPARTMENTAL FUNDS TRANSFER

General Accounting

Town of Altavista, 510 7th Street, Altavista, Virginia 24517

Transfer Jnl ID#:

General Accounting Use Only

See Processing Instructions Below

Requester Tobie Shelton

Required

Department

Name : Administration

Required

Date of

Request: 5/1/2017Fiscal Year: 2017

Phone #:

Email Address: tcselton@altavista.govReason for
Transfer:

Transfer of funds within the department to cover operational costs. (Refund of Lodging Tax to Days Inn due to guest staying longer than 30 days and increase in workers comp rates) No new funds are required.

Excluding Salary/Wages Line Items

DEBIT: (Charge)

Account Number	Amount - Enter as Positive (+) Incr Amt	Description - REQUIRED FIELD (Limit to 30 Characters)	Reference
010-1101-401.20-10	\$8,000.00	Worker's Comp	
010-1101-401.50-34	\$1,800.00	Misc. Reimbursement	

Total Debits: \$9,800.00

CREDIT:

Account Number	Amount - Enter as Negative (-) Decr Amt	Description - REQUIRED FIELD (Limit to 30 Characters)	Reference
010-1101-401.50-18	-\$5,000.00	General Liability Insur	
010-1101-401.50-12	-\$2,900.00	Motor Vehicle Insur	
010-1101-401.50-32	-\$1,900.00	Misc.	

Total Credits: -\$9,800.00

Total Credits and Total Debits must be equal zero.

Approvals Required:

Tobie C. Shelton 5/17/17 434-369-5001
 Prepared By Date Phone

Departmental Funds Transfer was approved at the Regular Council Meeting held on June 10, 2014.

DEPARTMENTAL FUNDS TRANSFER

Transfer Jnl ID#:

General Accounting Use Only

General Accounting

Town of Altavista, 510 7th Street, Altavista, Virginia 24517

See Processing Instructions Below

Requester Mike Milnor

Required

Department

Name : Police

Required

Date of

Request: 2/8/2017

Fiscal Year: 2017

Phone #:

Email Address: mmilnor@altavistava.govReason for
Transfer:

Transfer of funds within the department to cover the cost of vehicle approved by Council at the April 11th 2017 regular meeting.

Excluding Salary/Wages Line Items

DEBIT: (Charge)

Account Number	Amount - Enter as Positive (+) Incr Amt	Description - REQUIRED FIELD (Limit to 30 Characters)	Reference
010-3101-501.81-02	\$43,000.00	CIP Vehicle Replacement	
Total Debits:		\$43,000.00	

CREDIT:

Account Number	Amount - Enter as Negative (-) Decr Amt	Description - REQUIRED FIELD (Limit to 30 Characters)	Reference
010-3101-501.30.28			
010-3101-501.60-06	-\$20,000.00	Contr Svcs-CC Radio Agreement	
010-3101-501.60-08	-\$5,000.00	Fuel & Lubricants	
010-3101-501.81-06	-\$5,000.00	Veh & Equip Repair	
010-3101-501.81-06	-\$10,000.00	Mach & Equip - Cameras/Tasers	
010-3101-501.81-18	-\$3,000.00	Bldg - Carpet/Painting	
Total Credits:		-\$43,000.00	

Total Credits and Total Debits must be equal zero.

Approvals Required:

Prepared By

Date

Phone

Departmental Funds Transfer was approved at the Regular Council Meeting held on June 10, 2014.

Regular Council Meeting—April 11, 2017

Mrs. Dalton, seconded by Mrs. Overbey, motioned to set a public hearing Tuesday, May 9, 2017 at 7:00 p.m. to receive comment from the public in regards to the proposed Zoning Ordinance amendments and the Rezoning Application for the 600 Block of 7th Street.

Motion carried:

VOTE:	Mr. Michael Mattox	Yes
	Mrs. Micki Brumfield	Yes
	Mrs. Beverley Dalton	Yes
	Mr. Tracy Emerson	Yes
	Mr. Timothy George	Yes
	Mr. Jay Higginbotham	Yes
	Mrs. Tanya Overbey	Yes

g. Consideration of Purchase of Vehicle for Altavista Police Department

Mr. Coggsdale advised as discussed at the March Town Council Work Session, that the Altavista Police Department has had several vehicles removed from service for various reasons. The FY2017 Budget contained one (1) vehicle, which was purchased earlier this year. Staff has reviewed the budget and has identified funds in the Police Department budget that could be utilized for the cost of an additional vehicle in FY2017, with funds also allocated from the State Forfeiture Fund. The estimated cost of the new vehicle with all the components (lights, radio, cage, etc.) is \$43,000. The Chief has requested the purchase of a new Ford Explorer. The discussion at the Work Session was whether the funds could be identified in FY2017 or whether to put a second vehicle in the draft FY2018 Budget. He noted staff has identified funds within the departmental budget.

Mrs. Dalton, seconded by Mr. Emerson, motioned to adopt staff's request to allow staff, using existing departmental funds and State Forfeiture Funds, to purchase a new vehicle and required accessories at the estimated cost of \$43,000.

Mr. Higginbotham asked Chief Milnor why he would order a Ford Explorer.

Chief Milnor responded the Ford Explorer would be consistent with the three already on the fleet, their reliability is better; overall the cost is not much more.

Motion carried:

VOTE:	Mr. Michael Mattox	Yes
	Mrs. Micki Brumfield	Yes
	Mrs. Beverley Dalton	Yes
	Mr. Tracy Emerson	Yes
	Mr. Timothy George	Yes
	Mr. Jay Higginbotham	Yes
	Mrs. Tanya Overbey	Yes

DEPARTMENTAL FUNDS TRANSFER

General Accounting
Town of Altavista, 510 7th Street, Altavista, Virginia 24517

Transfer Jrnl ID#:

General Accounting Use Only

See Processing Instructions Below

Requester Dan Witt Required Department Name: Transportation Required Date of Request: 5/1/2017 Fiscal Year: 2017
Phone #: _____ Email Address: dnwitt@altavistava.gov

Reason for Transfer:

Transfer of funds within the department to cover operational costs.

Excluding Salary/Wages Line Items

DEBIT: (Charge)

Account Number	Amount - Enter as Positive (+) Incr Amt	Description - REQUIRED FIELD (Limit to 30 Characters)	Reference
010-6101-403.50-12	\$200.00	Motor Vehicle Insur	
010-6101-403.60-02	\$100.00	Office Supplies	
Total Debits:		\$300.00	

CREDIT:

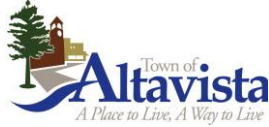
Account Number	Amount - Enter as Negative (-) Decr Amt	Description - REQUIRED FIELD (Limit to 30 Characters)	Reference
010-6101-403.50-26	-\$200.00	Conventions and Education	
010-6101-403.60-02	-\$100.00	Other Operating Supplies	
Total Credits:		-\$300.00	

Total Credits and Total Debits must be equal zero.

Approvals Required:

Prepared By _____ Date _____ Phone _____

Departmental Funds Transfer was approved at the Regular Council Meeting held on June 10, 2014.



Town of Altavista, Virginia
Work Session Agenda Form

Agenda Item 5g

Date: May 23, 2017

Agenda Item: Fund Balance/Reserve Policy

Summary: Previously Council has discussed methods by which to utilize undesignated funds to fund future projects. Staff has reviewed the current Reserve Policy and would ask Council to consider amending the current policy for the General Fund. Currently, the policy states that the General Fund Reserves will be 100% of the previous years audited recurring revenues; staff feels that 50% of the previous years audited expense (except Capital) would be adequate. This action would free up funds that could be utilized to fund projects, with a possible agreement to pay the funds back with interest.

The attached draft policy is for Council's review and consideration. This policy also sets forth items related to the Greenhill Cemetery and the funding to support perpetual maintenance at the facility.

Staff Recommendation: Review the policy and provide staff direction on the subject.

Attachments: Draft Policy

Budget/Funding: To be determined.

Legal Evaluation: The Town Attorney will be available to address legal issues.

Council Recommendations:

☐ Additional Work Session ☐ Regular Meeting ☐ No Action

Consensus Poll on Action ____ (Aye) ____ (Nay)

FUND BALANCE POLICY

Purpose

To establish a fund balance policy tailored to the needs of the Town in accordance with sound financial management principles to provide a stable financial base for the Town at all times. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures that may result from emergency situations, provide cash flow liquidity for general operations, and maintain investment grade bond ratings and good credit standing.

Definitions

Fund Balance is the cumulative difference over time of all revenues and expenditures. It is also the *net assets* in the fund or the difference between assets and liabilities. In an enterprise fund, fund balance is the same as retained earnings. In accordance with GASB 54 fund balance is classified according to its availability for use into the following categories.

Non spendable Fund Balance. Inventories, prepaid items, accounts receivables and other current assets that are consumed in the course of operations that cannot be converted to cash or are not expected to be available to pay current liabilities. It would include funds set aside for perpetual care of the cemetery.

Restricted Fund Balances are the resources of a governmental fund that are subject to constraints imposed by external parties or law. These restrictions include such things as debt covenants' or constraints imposed by legislation or federal and state agencies on the use of intergovernmental revenues, such as grants or contracts.

Committed Fund Balance represents amounts that have been designated by Town Council resolution or by town ordinance. These funds may only be spent for the purpose intended by the resolution or ordinance and can only be uncommitted by the same action taken to commit the funds.

Assigned Fund Balance represents the net resources of government funds that the government intends for a specific purpose. Assigned resources do not require formal action of the governing body. The permanent funds net resources would be assigned fund balance as well as any net resources remaining in some special revenue funds, capital project funds and debt service funds.

Unassigned fund balances are available for any purpose and represents expendable available financial resources that can be used to meet contingencies and cash flow requirements. Negative unassigned amounts could occur in funds other than the general fund when assigned, committed, or restricted amounts are too high. If a negative unassigned occurs, the assigned, committed and other amounts should be reduced until the negative is cleared.

Policy

Expenditures shall be charged first to restricted fund balance, second to committed, next to assigned and last to unassigned as appropriate for the expenditure and to the fund being expended.

The Town Manager in consultation with the Director of Finance and discussions with Town Council shall determine funds to be classified as assigned.

Except in extraordinary circumstances, unassigned fund balance should not be used to fund any portion of the ongoing and routine year-to-year operating expenditures of the Town. It should be used primarily to insure adequate reserves, to respond to unforeseen emergencies, to provide cash flow and to provide overall financial stability.

Fund Balance Goals

General fund

The Town shall seek to maintain unassigned fund balance of 50% of all expenditures in preceding years. **(NOTE: Current Town policy is 100% of recurring General Fund Revenues and 50% of Enterprise Fund Expenditures.)**

Expenditures shall include operating expenses (excluding capital) of the general fund, permanent fund and enterprise fund, less any unassigned fund balance in

the permanent fund and the enterprise fund. If the unassigned fund balance after conclusion of the annual audit exceeds 50% a review shall be conducted and appropriate actions shall be taken. If the unassigned fund balance is less than 30% a plan shall be developed to restore the reserves in an acceptable manner under the circumstances.

Special Revenue fund. Special revenue funds are created to account for proceeds of specific revenue sources that are restricted as to use either by law or contract or donor specifications. Fund balances are therefore either restricted, committed or assigned in the special revenue funds.

Capital Projects fund. Capital project funds may be created to account for resources designated to construct or acquire general fixed assets and major improvements. These projects may extend beyond a single fiscal year. No specific reserve requirement is established for the Capital Projects Fund. However, at a minimum, the fiscal year end assigned, restricted or committed fund balance plus estimated revenues for the ensuing fiscal year must be sufficient to meet all outstanding contractual obligations of the project.

Permanent Fund (Greenhill Cemetery). Permanent funds are established to account for resources that are restricted to the extent that earnings and not principal may be used for purposes that support the ongoing operations of the cemetery. The funds received each year for the sale of lots in the cemetery shall be set aside to build up an assigned fund balance for the long term care of maintenance of the cemetery. Interest earnings may be expended once the assigned fund balance reaches a level that the earnings that are generated by the fund would be sufficient to fund ongoing operation of the facility. Unassigned fund balance may accumulate only to the extent of 6 months expenditures as determined by the preceding fiscal year audited financial statements. If unassigned fund balance exceeds this amount, a review of fees and uses of fund balances should be performed to determine the appropriate level to sustain the operations over time.