



Town of Woodstock, Virginia Fiscal Year 2012 Adopted Budget



TABLE OF CONTENTS

GENERAL FUND SUMMARIES	4
General Fund Revenues Summary	4
Chart – General Fund Budgeted Revenues by Category	5
Descriptions of General Fund Revenues	6
General Fund Budgeted Expenditures by Department.....	14
Chart – General Fund Budgeted Expenditures by Department.....	15
 GENERAL FUND REVENUES.....	 16
 LEGISLATIVE DEPARTMENT	 19
Town Council Expenditures	20
Town Clerk Expenditures	21
 EXECUTIVE ADMINISTRATION	 22
Town Manager Expenditures.....	23
Assistant Town Manager Expenditures	24
 GENERAL ADMINISTRATION	 25
Town Attorney Expenditures	26
Risk Manager Expenditures	27
 FINANCIAL ADMINISTRATION	 28
Department of Finance Expenditures	29
 BOARD OF ELECTIONS.....	 31
Electoral Board and Officials Expenditures	32

TABLE OF CONTENTS

PUBLIC SAFETY	33
Police Department Expenditures	34
Fire and Emergency Medical Services Expenditures	35
PUBLIC WORKS.....	36
Public Works - General Administration Expenditures.....	38
Street Maintenance Expenditures	39
Street Lighting Expenditures.....	40
Street Cleaning Expenditures	41
Snow and Ice Removal Expenditures	42
Refuse Collection Expenditures	43
Maintenance of General Buildings and Grounds Expenditures.....	44
Maintenance of Vehicles, Machinery, & Equipment Expenditures	45
PLANNING AND COMMUNITY DEVELOPMENT	46
Planning and Zoning Expenditures.....	48
Planning Commission Expenditures	49
Board of Zoning Appeals Expenditures.....	50
Community and Economic Development (Enhancement) Expenditures	51
Woodstock Enhancement Committee Expenditures	52
Economic Development Authority Expenditures	52
Tree Board Expenditures.....	53
PARKS AND RECREATION.....	54
Field Maintenance Expenditures	55
Parks Expenditures.....	55
Park Commission Expenditures	56
Swimming Pool Expenditures.....	57
NON-DEPARTMENTAL.....	58

TABLE OF CONTENTS

PUBLIC UTILITIES FUND SUMMARIES.....	61
Public Utilities Fund Revenues Summary	61
Chart – Public Utilities Fund Revenues by Category.....	62
Public Utilities Fund Expenditures Summary.....	63
Chart – Public Utilities Fund Expenditures by Department.....	64
PUBLIC UTILITIES FUND REVENUES	65
WATER TREATMENT PLANT.....	67
Water Treatment Plant Expenditures	68
WATER TRANSMISSION AND DISTRIBUTION.....	70
Water Transmission and Distribution Expenditures	71
WASTEWATER TREATMENT PLANT.....	73
Wastewater Treatment Plant Expenditures.....	74
SANITARY SEWER MAINTENANCE	76
Sanitary Sewer Maintenance Expenditures.....	77
NON-DEPARTMENTAL.....	79

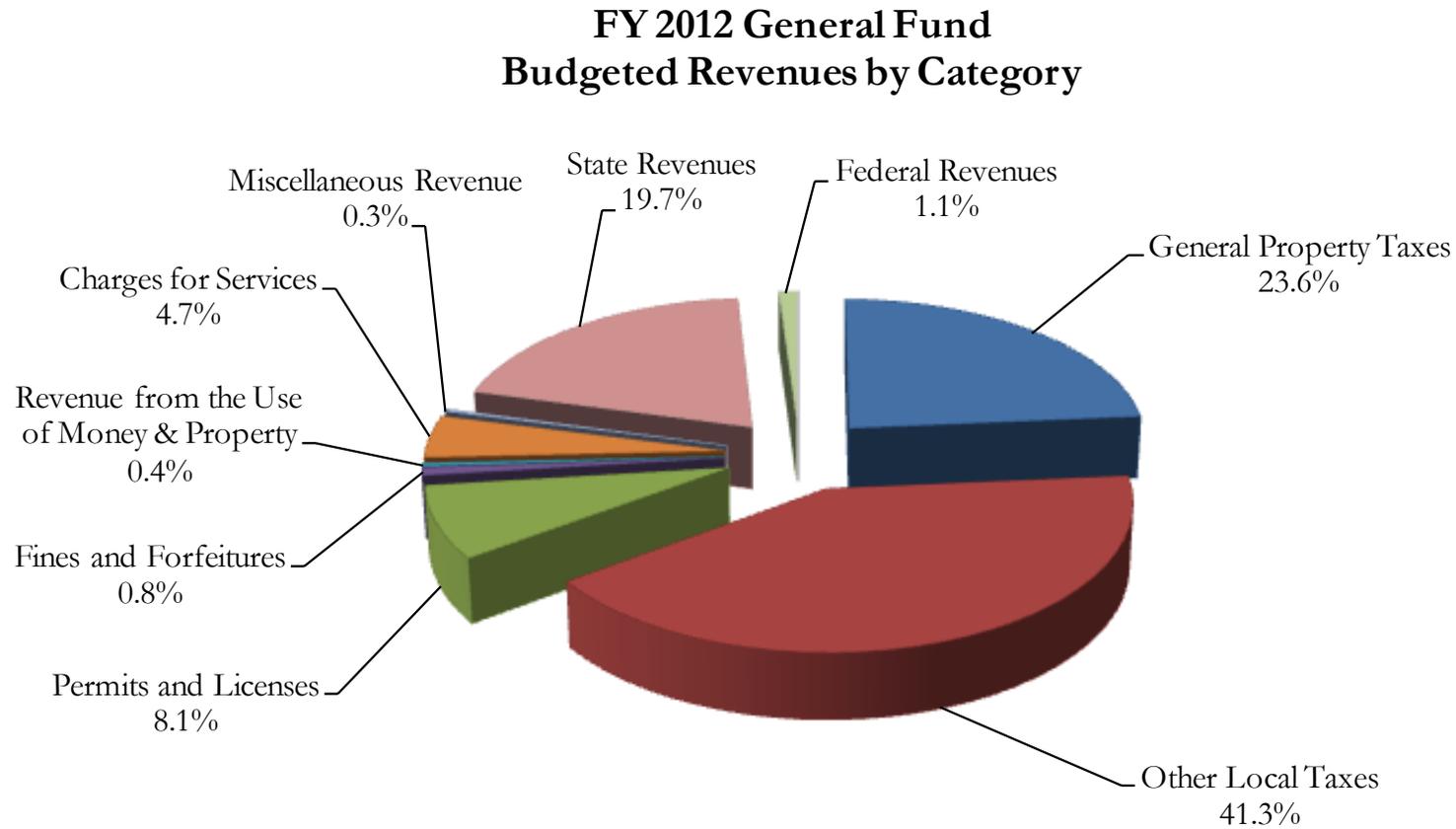
GENERAL FUND SUMMARIES

General Fund Revenues Summary

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
General Property Taxes	1,057,663	1,101,680	1,072,371	1,046,310	1,021,850	(24,460)	-2.34%
Other Local Taxes	1,828,063	1,752,017	1,808,074	1,732,200	1,789,200	57,000	3.29%
Permits and Licenses	407,652	377,695	368,409	312,000	351,000	39,000	12.50%
Fines and Forfeitures	40,414	48,639	40,930	41,800	36,800	(5,000)	-11.96%
Revenue from the Use of Money & Property	47,833	29,510	23,683	20,200	15,400	(4,800)	-23.76%
Charges for Services	129,156	199,379	208,649	202,000	202,000	0	0.00%
Miscellaneous Revenue	44,321	76,638	15,724	17,500	11,000	(6,500)	-37.14%
State Revenues	783,396	848,994	860,195	815,200	854,200	39,000	4.78%
Federal Revenues	66,045	1,012,804	81,640	8,800	45,700	36,900	419.32%
Other Financing Sources	293,031	200,000	61,662	296,946	0	(296,946)	-100.00%
TOTAL GENERAL FUND REVENUES:	4,697,573	5,647,356	4,541,337	4,492,956	4,327,150	(165,806)	-3.69%

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Revenues by Category



GENERAL FUND SUMMARIES, CONTINUED**Descriptions of General Fund Revenues****A. General Property Taxes**

Real Estate Tax – Current: A tax imposed on the assessed valuation of real estate (includes mobile homes) appraised at 100 percent of its fair market value. Assessment information is provided by Shenandoah County. The tax year 2011 tax rate was adopted at \$0.15 per \$100 valuation. Taxes are billed semi-annually and are due by June 5 and December 5 each year. The Town provides real property tax relief for the elderly and disabled.

Real Estate Tax – Delinquent: Semi-annual real estate taxes that have not been paid by the June 5 and December 5 due dates.

Personal Property Tax – Current: A tax imposed on the assessed valuation of personal property appraised at 100 percent of the fair market value of cars, vans, motorcycles, and trailers. Assessment information is provided by Shenandoah County. The tax rate adopted for tax year 2011 is \$0.90 per \$100 valuation. Taxes are billed semi-annually and are due by June 5 and December 5 each year.

Beginning with tax year 2006, the Commonwealth of Virginia changed the calculation of the personal property tax credit from 70% of the tax to be paid for qualified vehicles to a fixed annual payment to local jurisdictions under the Personal Property Tax Relief Act. Accordingly, the Town of Woodstock receives a payment of approximately \$106,753 annually.

Personal Property Tax – Delinquent: Semi-annual personal property taxes that have not been paid by the June 5 and December 5 due dates.

Machinery & Tools Tax – Current: A tax imposed on the assessed valuation of business machinery and tools. Assessment information is provided by Shenandoah County. The tax year 2011 tax rate was adopted at \$0.90 per \$100 valuation. Taxes are billed semi-annually and are due by June 5 and December 5 each year.

Machinery & Tools Tax – Delinquent: Semi-annual machinery and tools taxes that have not been paid by the June 5 and December 5 due dates.

GENERAL FUND SUMMARIES, CONTINUED

Real Property Taxes – Public Service Corporations – Current: A tax imposed on the assessed valuation of real property of public service corporations, including electric power and distribution companies, gas and pipeline distribution companies, and telephone companies. Taxes are assessed by the State Corporation Commission and the Department of Taxation. The tax year 2011 tax rate was adopted at \$0.15 per \$100 valuation. Taxes are billed annually and are due by December 5 each year.

Real Property Taxes – Public Service Corporations – Delinquent: Annual real property taxes for public service corporations not paid by the December 5 due date.

Penalties – All Property Taxes: The penalty for delinquent taxes is 10 percent of the taxes due.

Interest – All Property Taxes: Interest at a rate of 1 percent of the taxes due accrues each month for which a tax is delinquent.

B. Other Local Taxes

County Sales Taxes: The Commonwealth returns one percent of the sales tax collected to the counties. Shenandoah County receives 50 percent of the one percent returned by the Commonwealth. The remaining 50 percent is distributed based on the number of school age population in the incorporated towns and the County. The Town receives sales tax monthly, but the tax received is on a two-month lag (i.e., sales tax for October would not be received until December).

Consumer Utility Taxes: This tax is based on the purchase of utility service within the corporate limits.

- **Electrical Service** - The rate for residential electrical customers is \$1.00 plus \$0.007585 per kilowatt-hour delivered monthly not to exceed \$1.25 per month. The rate for commercial and industrial electrical customers is \$1.25 plus the rate of \$0.007520 per kilowatt-hour delivered monthly not to exceed \$5.00 per month for commercial and \$10.00 per month for industrial.
- **Natural Gas Service** - The rate for residential natural gas service is \$1.00 plus the rate of \$0.10 per hundred cubic feet (CCF) delivered monthly not to exceed \$1.25 per month. For commercial and industrial customers the rate is \$1.25 plus the rate of \$0.10 per CCF delivered monthly not to exceed \$5.00 per month for commercial and \$10.00 per month for industrial.

The consumer utility tax is collected monthly by the utility service and is due to the Town on or before the last calendar day of the month following the month being reported (i.e., October's utility tax is due by November 30).

GENERAL FUND SUMMARIES, CONTINUED

Telecommunications Taxes: Collected by the Commonwealth and remitted to the Town, this tax includes the taxes on telecommunications, utilities, cable TV, and right-of-way use. Telecommunications taxes are on a two-month lag (i.e., telecommunications tax for October would not be received until December).

Franchise License Taxes: A tax on net bank capital of \$0.80 per \$100 on all banks located in the Town. Franchise license taxes are due by June 1 of each year. Taxes not paid by June 1 incur a penalty of 5 percent of the tax due.

Cigarette Taxes: A tax of \$0.10 per pack of twenty cigarettes or less. The tax is evidenced through the use of cigarette stamps that are affixed to each cigarette pack. Stamps can be purchased in bulk (i.e., a roll of 15,000) or individually and are purchased on an as needed basis.

Transient Occupancy Taxes: A tax of 5 percent on the total amount paid for transient lodging. The Town contributes 1 percent of the 5 percent tax received to Shenandoah County for its tourism program. Taxes are due by the 20th of each month (i.e., October transient occupancy taxes are due by November 20). Taxes not remitted by the 20th of the month incur a penalty of 10% and accrue interest of 1% for each month outstanding.

Meals Taxes: A tax of 5 percent of all gross receipts for prepared food served within the Town. Taxes are due by the 20th of each month (i.e., October meals taxes are due by November 20). Taxes not remitted by the 20th of the month incur a penalty of 10% and accrue interest of 1% for each month outstanding.

Vehicle License Taxes: Formally referred to as a decal fee (as a decal was required to be displayed on the vehicle), this is a tax of \$25 for an automobile, truck or trailer, and \$15 for a motorcycle. Some exemptions apply (e.g., military veterans, fire and rescue personnel, etc.). Vehicle license taxes are billed with the personal property taxes and are due by June 5 of each year. Taxes not paid by June 5 incur a \$10.00 penalty.

Public Right-of-Way Fees: The Town charges a rights-of-way use fee for the use of publicly owned roads and property by certified telecommunication firms. This fee is in exchange for the use of the locality's lands for electric poles or electric conduits by providers of telecommunications services. The provider collects the use fee on a per access line basis by adding the fee to each end-user's monthly bill for local exchange telephone service. The fee is calculated each year by VDOT based on information about the number of access lines and feet of new installation that occur in the locality; using this information, VDOT develops a formula to calculate the monthly fee per access line for localities. The provider remits the fee to the Town each quarter.

GENERAL FUND SUMMARIES, CONTINUED
C. Permits and Licenses

Business Professional, Occupational Licenses: This is a license tax imposed on local businesses. The tax may be a flat tax or based upon a percentage of gross receipts. Taxes are due by March 1 of each year. Taxes are as follows:

- For contractors and persons constructing for their own account for sale, \$0.10 per \$100.00 of gross receipts;
- For retailers, \$0.13 per \$100.00 of gross receipts;
- For financial, real estate and professional services, \$0.18 per \$100.00 of gross receipts;
- For repair, personal and business services and all other businesses and occupations not specifically listed or exempted in this chapter or otherwise by law, \$0.13 per \$100.00 of gross receipts;
- For wholesalers, \$0.05 per \$100.00 of purchases;
- For carnivals, circuses and speedways, \$50.00 for each performance held in this jurisdiction, not to exceed \$1,000.00 per year;
- For fortunetellers, clairvoyants and practitioners of palmistry, \$500.00 per year;
- For massage parlors, \$500.00 per year;
- For itinerant merchants or peddlers of nonperishable goods - \$250.00 per year plus \$5.00 per day, not to exceed \$500.00 per year; for itinerant merchants or peddlers of perishable goods - \$50.00 per year;
- For photographers, \$30.00 per year;
- For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public, \$1,000.00 per year;
- For savings and loan associations and credit unions, \$50.00 per year; and
- For direct sellers as defined in the Code of Virginia, § 58.1-3719.1 with total annual sales in excess of \$4,000.00, \$0.13 per \$100.00 of total annual retail sales or \$0.05 cents per \$100.00 of total annual wholesale sales, whichever is applicable.

If a business engages in wholesaling or retailing beer and wine, the license tax is as follows:

- *Wholesale beer license.* For each wholesale beer license, \$75.00 per annum.
- *Wholesale wine distributor's license.* For each wholesale wine distributor's license, \$50.00 per annum.
- *Retail on-premises wine and beer license for hotel, etc.* For each retail on-premises wine and beer license for a hotel, restaurant or club, \$37.50 per annum.
- *Retail off-premises wine and beer license.* For each retail off-premises wine and beer license, \$37.50 per annum.

GENERAL FUND SUMMARIES, CONTINUED

- *Retail on-premises beer license for hotel, etc.* For each retail on-premises beer license for a hotel, restaurant or club, \$25.00 per annum.
- *Retail off-premises beer license.* For retail off-premises beer license, \$25.00 per annum.

Every person holding mixed beverage restaurant or caterer's licenses for establishments located within Town pays a license tax as follows:

- Persons operating restaurants, including restaurants located on premises of and operated by hotels or motels:
 - One hundred dollars per annum for each restaurant with a seating capacity at tables for 50 to 100 persons.
 - One hundred seventy-five dollars per annum for each restaurant with a seating capacity at tables for more than 100 but not more than 150 persons.
 - Two hundred fifty dollars per annum for each restaurant with a seating capacity at tables for more than 150 persons.
 - Two hundred fifty dollars per annum for each caterer.
 - Mixed beverage special events licenses, \$10.00 for each day of each event.
- A private, nonprofit club operating a restaurant located on the premises of such club, \$175.00 per annum.

Penalties – Business, Professional, Occupational Licenses: Annual business, professional, and occupational licenses not paid by the March 1 due date.

Development Permits and Fees: Permits are required for individuals and businesses to erect certain structures, perform certain functions or begin construction. The Planning Department is responsible for issuing and administering permits for the Town.

D. Fines and Forfeitures

Court Fines and Forfeitures: Court fines paid by offenders based upon tickets issued by the Town's Police Department. Fines are remitted to the Town by the County on a monthly basis and are on a one-month lag (i.e., October funds would not be received until November).

Parking Fines: Fines paid for violations of the parking ordinance. The Town charges a \$20.00 parking fine.

GENERAL FUND SUMMARIES, CONTINUED**E. Use of Money and Property**

Interest on Bank Deposits: Income resulting from the investment of the Town's cash assets.

Rental of Recreational Properties: Income resulting from the rental of the Town's park shelters at W.O. Riley Park. The Town charges \$20.00 for a half-day and \$40.00 for the entire day.

F. Charges for Services

Refuse Collection Fees: Charges to residential citizens for the weekly collection and disposal of both solid waste and recyclables. The Town does not collect commercial refuse. The Town charges an \$8.00 fee per month, which is billed on the water and sewer bill. The bill is due on the 15th of each month.

Swimming Pool Fees: Charges for the use of the swimming pool at W.O. Riley Park.

- \$3.00 Preschool (Ages 1-5)
- \$4.00 School Age (Ages 6-18)
- \$5.00 Adult (Ages 19+)

Swimming Lessons: Charges for the instruction of swimming lessons. The Town charges a fee of \$25.00 for each child taking swimming lessons.

Concessions: Income resulting from the vending machines at the swimming pool.

G. Miscellaneous Revenue

Miscellaneous Receipts: Miscellaneous revenues received by the Town such as fees for non-sufficient funds (i.e., the Town charges \$35.00 fee for all returned checks). This account also includes any rebates or refunds the Town may receive.

Gifts and Donations: Monies received as a result of a gift or donation.

GENERAL FUND SUMMARIES, CONTINUED**H. State Revenues**

Revenues from the Commonwealth are classified as non-categorical aid and categorical aid. Non-categorical aid includes revenues which are raised by the state and shared with the local government. The use of such revenues is at the discretion of the local government. Categorical aid includes revenues received from and designated by the Commonwealth for a specific use by the local government. Such revenues are usually received on a reimbursable basis from the state.

ABC Profits: Profit distribution received from the Virginia Alcohol Control Board. The distribution is based on population as shown in the most recent census of population. Due to state budget cuts, the Town no longer receives this distribution.

Rolling Stock Taxes: The state of Virginia levies an annual *ad valorem* tax on the rolling stock of railroads and freight car companies. The Town receives the distribution on an annual basis.

Motor Vehicle Rental Tax: A tax of 1 percent on the gross proceeds from the rental of vehicles to be paid by the rental business. The Town receives the distribution on a quarterly basis.

Personal Property Tax Relief: Revenue received from the Commonwealth of Virginia for relief of personal property taxes. The Town receives the distribution annually.

Law Enforcement Assistance Grant: Reimbursement from the Commonwealth to localities with police departments to help defray the cost of providing public safety services. The distribution is based on the number of sworn officers and the most recent census of population.

Distribution of Fire Program Funds: Payment from the Commonwealth to localities with fire and rescue agencies to help defray the cost of providing fire and rescue services.

Street and Highway Maintenance: Quarterly payments from the Virginia Department of Transportation for maintaining primary and secondary roads and related infrastructure maintenance within the Town limits. The allocation is based on the number of primary and secondary road miles within the Town limits and the Commonwealth's approved allocation rate.

GENERAL FUND SUMMARIES, CONTINUED**I. Federal Revenues**

Revenues from the federal government are classified as non-categorical aid or categorical aid. Non-categorical aid includes revenue received from the federal government which is used at the discretion of the local government. Categorical aid includes revenues received from and designated by the federal government for a specific use by the local government.

Bulletproof Vest Partnership Grant: Grant funds received to help defray the costs of armored vests for the Town's sworn police officers. The federal government pays up to 50 percent of the total cost of each vest order; the Town matches the remaining 50 percent.

Justice Assistance Grant: Grant funds received to provide the Town with funds to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice. The federal government provides 90 percent funding while the Town matches the remaining 10 percent.

State and Community Highway Safety Grant: Grant funds received to help support traffic safety enforcement by the Town's Police Department. The federal government provides 80 percent funding while the Town matches the remaining 20 percent.

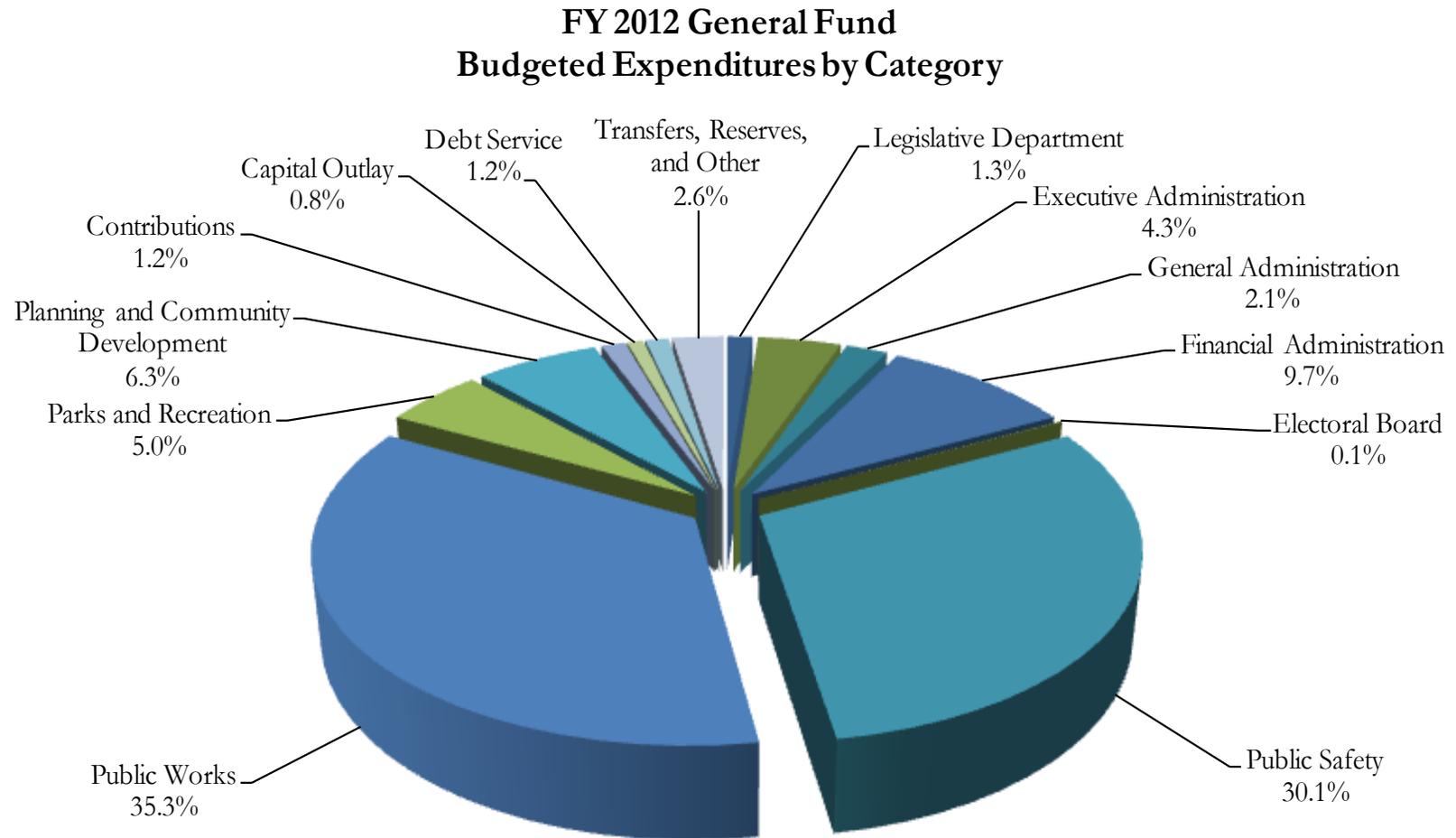
GENERAL FUND SUMMARIES, CONTINUED

General Fund Budgeted Expenditures by Department

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
Legislative Department	59,891	36,495	35,023	65,165	56,105	(9,060)	-13.90%
Executive Administration	121,029	73,262	75,883	188,135	183,740	(4,395)	-2.34%
General Administration	85,177	46,958	49,088	95,126	91,970	(3,156)	-3.32%
Financial Administration	385,355	343,792	358,644	454,700	420,150	(34,550)	-7.60%
Electoral Board	1,269	0	1,658	0	2,025	2,025	0.00%
Public Safety	1,423,079	1,452,471	1,433,595	1,471,400	1,302,240	(169,160)	-11.50%
Public Works	1,231,418	1,318,209	1,375,118	1,489,955	1,527,195	37,240	2.50%
Parks and Recreation	206,236	203,624	190,834	250,700	218,050	(32,650)	-13.02%
Planning and Community Development	207,147	195,244	210,846	257,275	272,375	15,100	5.87%
Contributions	74,000	53,000	29,000	53,000	53,000	0	0.00%
Capital Outlay	197,529	1,276,563	218,785	93,000	36,200	(56,800)	-61.08%
Debt Service	312,435	196,104	128,480	71,500	52,100	(19,400)	-27.13%
Transfers, Reserves, and Other	802,998	201,039	843	3,000	112,000	109,000	3633.33%
TOTAL GENERAL FUND EXPENDITURES:	5,107,563	5,396,761	4,107,797	4,492,956	4,327,150	(165,806)	-3.69%

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Expenditures by Department



GENERAL FUND REVENUES

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:								
<i>Local Revenues:</i>								
<i>General Property Taxes</i>								
10-3110-0001	Real Property Taxes - Current	739,176	756,856	741,995	775,000	740,000	(35,000)	-4.52%
10-3110-0002	Real Property Taxes - Delinquent	43,013	46,896	55,283	25,000	50,000	25,000	100.00%
10-3110-0003	Personal Property Taxes - Current	196,900	218,722	204,355	180,000	180,000	0	0.00%
10-3110-0004	Personal Property Taxes - Delinquent	42,268	38,881	27,143	30,000	15,000	(15,000)	-50.00%
10-3110-0005	Machinery & Tools Taxes - Current	2,439	2,483	5,860	4,000	3,000	(1,000)	-25.00%
10-3110-0006	Machinery & Tools Taxes - Delinquent	155	360	391	200	200	0	0.00%
10-3110-0007	Real Property Taxes Public Service Corp - Current	16,469	15,917	18,196	17,000	20,000	3,000	17.65%
10-3110-0008	Real Property Taxes Public Service Corp - Delinquent	0	0	0	150	150	0	0.00%
10-3110-0011	Penalties - All Property Taxes	12,278	11,953	12,449	10,000	9,000	(1,000)	-10.00%
10-3110-0012	Interest - All Property Taxes	4,964	9,612	6,699	4,960	4,500	(460)	-9.27%
		1,057,663	1,101,680	1,072,371	1,046,310	1,021,850	(24,460)	-2.34%
<i>Other Local Taxes</i>								
10-3120-0020	County Sales Taxes	203,660	205,454	180,407	170,000	180,000	10,000	5.88%
10-3120-0021	Consumer Utility Taxes	84,238	82,881	84,408	80,000	80,000	0	0.00%
10-3120-0022	Telecommunications Tax	107,894	98,032	98,442	98,000	98,000	0	0.00%
10-3120-0023	Franchise License Taxes	156,003	148,090	175,542	130,000	150,000	20,000	15.38%
10-3120-0024	Cigarette Taxes	108,838	100,473	98,658	100,000	85,000	(15,000)	-15.00%
10-3120-0025	Transient Occupancy Taxes	130,343	129,090	143,360	140,000	180,000	40,000	28.57%
10-3120-0026	Meals Taxes	908,132	855,044	887,187	887,000	895,000	8,000	0.90%
10-3120-0027	Vehicle License Taxes	92,658	93,534	101,420	90,000	90,000	0	0.00%
10-3120-0028	Public Right-of-Way Fees	25,663	25,627	30,647	25,000	25,000	0	0.00%
10-3120-0031	Penalties - All Other Local Taxes	10,611	13,770	7,988	12,000	6,000	(6,000)	-50.00%
10-3120-0032	Interest - All Other Local Taxes	23	22	15	200	200	0	0.00%
		1,828,063	1,752,017	1,808,074	1,732,200	1,789,200	57,000	3.29%

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits/Licenses</u>								
10-3130-0040	Business, Professional, Occupational Licenses	361,298	346,438	341,656	290,000	325,000	35,000	12.07%
10-3130-0041	Penalties - Business, Professional, Occupational	3,604	2,800	1,103	2,000	1,000	(1,000)	-50.00%
10-3130-0042	Development Permits and Fees	42,750	28,457	25,650	20,000	25,000	5,000	25.00%
		407,652	377,695	368,409	312,000	351,000	39,000	12.50%
<u>Fines/Forfeitures</u>								
10-3140-0060	Court Fines and Forfeitures	38,644	47,149	38,739	40,000	35,000	(5,000)	-12.50%
10-3140-0061	Parking Fines	1,770	1,490	2,191	1,800	1,800	0	0.00%
		40,414	48,639	40,930	41,800	36,800	(5,000)	-11.96%
<u>Revenue from the Use of Money & Property</u>								
10-3150-0080	Interest on Bank Deposits	45,753	27,240	20,788	18,000	13,000	(5,000)	-27.78%
10-3150-0084	Rental of Recreational Properties	2,080	2,270	2,895	2,200	2,400	200	9.09%
		47,833	29,510	23,683	20,200	15,400	(4,800)	-23.76%
<u>Charges for Services</u>								
10-3160-0090	Refuse Collection Fees	86,617	163,163	165,537	160,000	160,000	0	0.00%
10-3160-0110	Swimming Pool Fees	36,870	33,628	39,486	38,500	38,500	0	0.00%
10-3160-0111	Swimming Lessons	2,796	2,241	2,760	2,500	2,500	0	0.00%
10-3160-0112	Concessions	2,873	347	866	1,000	1,000	0	0.00%
		129,156	199,379	208,649	202,000	202,000	0	0.00%
<u>Miscellaneous Revenue</u>								
10-3170-0120	Miscellaneous Receipts	25,687	37,653	14,924	15,000	10,000	(5,000)	-33.33%
10-3170-0121	Gifts and Donations	18,634	38,985	800	2,500	1,000	(1,500)	-60.00%
		44,321	76,638	15,724	17,500	11,000	(6,500)	-37.14%

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>State Revenues</i>								
<i>Non-categorical Aid:</i>								
10-3210-0200	ABC Profits	4,807	0	0	0	0	0	0.00%
10-3210-0201	Rolling Stock Tax	3,537	3,941	4,278	4,000	4,000	0	0.00%
10-3210-0202	Motor Vehicle Rental Tax	696	598	459	500	500	0	0.00%
10-3210-0203	Personal Property Tax Reimbursement	106,753	106,753	106,753	106,700	106,700	0	0.00%
		115,793	111,292	111,490	111,200	111,200	0	0.00%
<i>Categorical Aid:</i>								
10-3220-0300	Law Enforcement Assistance Grant	117,570	113,149	103,702	102,000	91,000	(11,000)	-10.78%
10-3220-0310	Distribution of Fire Program Funds	11,552	10,893	14,889	12,000	12,000	0	0.00%
10-3220-0315	Street and Highway Maintenance	538,481	610,254	606,267	590,000	640,000	50,000	8.47%
10-3220-0320	Community Facilities Grant	0	3,406	13,847	0	0	0	0.00%
10-3220-0320	VHDA MUMI Planning Grant	0	0	10,000	0	0	0	0.00%
		667,603	737,702	748,705	704,000	743,000	39,000	5.54%
<i>Federal Revenues</i>								
<i>Categorical Aid:</i>								
10-3320-0500	Bulletproof Vest Partnership Grant Program	817	1,880	1,761	1,800	2,000	200	11.11%
10-3320-0501	Justice Assistance Grant Program	0	3,152	3,129	2,000	2,500	500	25.00%
10-3320-0503	State and Community Highway Safety Grant Program	5,000	7,575	1,524	5,000	5,000	0	0.00%
10-3320-0504	Alcohol Beverage Control Grant Program	1,739	0	0	0	0	0	0.00%
10-3320-0530	Transportation Enhancement Program	58,489	1,000,197	70,049	0	0	0	0.00%
10-3320-0531	USDA Cooperative Forestry Assistance Grant	0	0	5,177	0	36,200	36,200	0.00%
		66,045	1,012,804	81,640	8,800	45,700	36,900	419.32%
<i>Other Financing Sources:</i>								
<i>Non-Revenue Receipts:</i>								
10-3410-0600	Transfers from General Fund	219,150	200,000	0	0	0	0	0.00%
10-3410-0602	Transfers from Recreation Fund	0	0	35,947	0	0	0	0.00%
10-3410-0604	Proceeds from Indebtedness	73,881	0	25,715	74,000	0	(74,000)	-100.00%
10-3410-0605	Transfers from Unreserved Fund Balance	0	0	0	222,946	0	(222,946)	-100.00%
		293,031	200,000	61,662	296,946	0	(296,946)	-100.00%
TOTAL GENERAL FUND REVENUES:		4,697,573	5,647,356	4,541,337	4,492,956	4,327,150	(165,806)	-3.69%

LEGISLATIVE DEPARTMENT

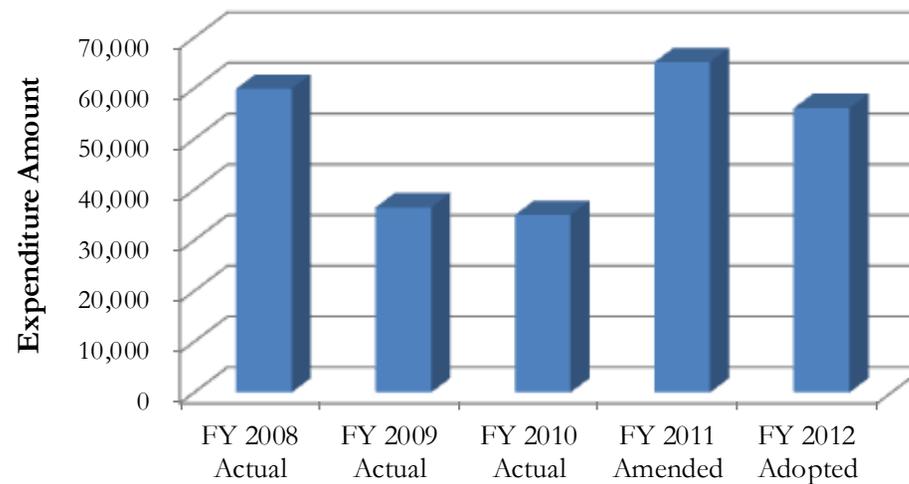
The Legislative Department consists of expenditures for the following:

Town Council: The Woodstock Town Council is comprised of an elected mayor and six Council members who function as the Town’s legislative body. The Town Council in its legislative role adopts all ordinances and resolutions and establishes the general policies of the Town. The Town Council meets regularly on the first Tuesday of each month. The Town Council for the fiscal year 2012 is as follows:

Jeremy D. McCleary, Mayor	
A. Paje Cross	Alicia Gutshall
Frank Haun	Stephen D. Heishman
Jackie Lambert	H. Ed Munden

Town Clerk: The Town Clerk is primarily responsible for taking and preparing minutes for all meetings of the Town Council and Planning Commission.

Legislative Department



LEGISLATIVE DEPARTMENT

Town Council Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LEGISLATIVE DEPARTMENT:								
<u>TOWN COUNCIL:</u>								
<i>Salaries & Benefits:</i>								
10-4110-1100	Salaries & Wages – Regular	40,500	20,250	20,250	40,500	40,500	0	0.00%
<i>Employee Benefits:</i>								
10-4110-2100	FICA/Medicare - Employer	3,098	1,549	1,549	1,550	3,100	1,550	100.00%
10-4110-2500	Unemployment Insurance	0	0	246	0	250	250	0.00%
<i>Contractual Services:</i>								
10-4110-3140	Legal Services	600	0	0	0	0	0	0.00%
10-4110-3300	Printing	0	0	0	3,200	0	(3,200)	-100.00%
10-4110-3400	Advertising	862	873	908	1,200	800	(400)	-33.33%
10-4110-3800	Other Contractual Services	6,331	8,040	4,569	7,000	7,000	0	0.00%
<i>Other Charges:</i>								
10-4110-4210	Postal Services	0	0	0	3,800	0	(3,800)	-100.00%
10-4110-4520	Convention, Training, & Education	690	2,419	1,131	2,500	0	(2,500)	-100.00%
<i>Materials and Supplies:</i>								
10-4110-5100	Materials and Supplies	25	198	798	200	200	0	0.00%
10-4110-5200	Office Supplies & Equipment	0	146	247	300	300	0	0.00%
10-4110-5300	Food Supplies & Food Services	5,224	1,289	2,837	3,000	1,500	(1,500)	-50.00%
TOTAL TOWN COUNCIL EXPENDITURES:		57,330	34,764	32,535	63,250	53,650	(9,600)	-15.18%

LEGISLATIVE DEPARTMENT, CONTINUED

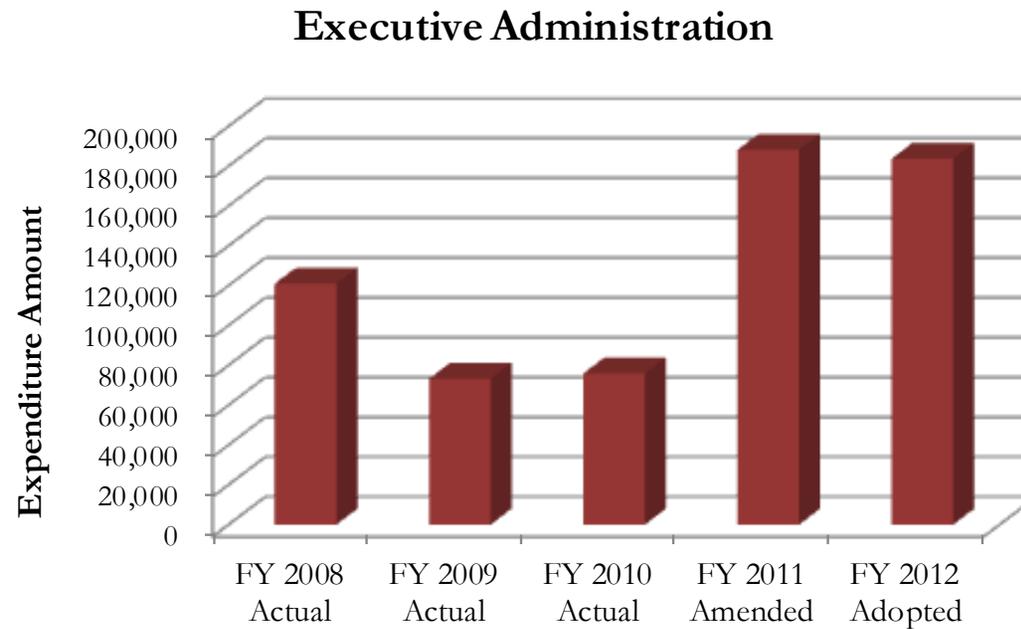
		<u>Town Clerk Expenditures</u>						
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Actual Expenditures</u>	<u>FY 2011 Amended Budget</u>	<u>FY 2012 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>TOWN CLERK:</u>								
<i>Salaries & Benefits:</i>								
10-4111-1100	Salaries & Wages – Regular	2,300	1,400	2,175	1,400	2,000	600	42.86%
<i>Employee Benefits:</i>								
10-4111-2100	FICA/Medicare - Employer	176	104	159	115	155	40	34.78%
<i>Materials and Supplies:</i>								
10-4111-5200	Office Supplies & Equipment	85	227	154	400	300	(100)	-25.00%
TOTAL TOWN CLERK EXPENDITURES:		2,561	1,731	2,488	1,915	2,455	540	28.20%
TOTAL LEGISLATIVE EXPENDITURES:		59,891	36,495	35,023	65,165	56,105	(9,060)	-13.90%

EXECUTIVE ADMINISTRATION

The Executive Administration consists of expenditures for the following:

Town Manager: Appointed by the Town Council, the Town Manager is the chief executive officer of the Town and is responsible for overseeing all Town functions.

Assistant Town Manager: The Assistant Town Manager, who also serves as the Town Planner, supports the Town Manager in the administration of Town functions.



EXECUTIVE ADMINISTRATION

Town Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>EXECUTIVE ADMINISTRATION:</u>								
<u>TOWN MANAGER:</u>								
<i>Salaries & Benefits:</i>								
10-4120-1100	Salaries & Wages – Regular	29,427	30,310	30,310	89,700	89,150	(550)	-0.61%
<i>Employee Benefits:</i>								
10-4120-2100	FICA/Medicare - Employer	2,364	2,499	2,501	6,500	6,855	355	5.46%
10-4120-2210	Virginia Retirement System	5,173	5,302	5,301	16,500	16,000	(500)	-3.03%
10-4120-2220	ICMA – Employer Contribution	840	286	286	800	840	40	5.00%
10-4120-2300	Hospital/Medical Plans	14,388	3,788	3,248	10,200	11,600	1,400	13.73%
10-4120-2400	Group Life Insurance	866	248	219	300	300	0	0.00%
10-4120-2500	Unemployment Insurance	48	70	93	75	75	0	0.00%
10-4120-2600	Workers' Compensation	750	300	145	200	200	0	0.00%
10-4120-2800	Employee Appreciation	300	300	300	300	300	0	0.00%
<i>Contractual Services:</i>								
10-4120-3120	Consulting Services	7,424	184	0	2,500	0	(2,500)	-100.00%
10-4120-3300	Printing	0	0	23	200	150	(50)	-25.00%
<i>Other Charges:</i>								
10-4120-4210	Postal Services	107	10	17	200	200	0	0.00%
10-4120-4220	Telecommunications	1,502	1,187	1,046	1,300	1,400	100	7.69%
10-4120-4520	Convention, Training, & Education	3,453	911	2,077	2,000	2,000	0	0.00%
10-4120-4610	Association and Membership Dues	1,591	1,814	1,643	2,500	2,000	(500)	-20.00%
10-4120-4620	Books/Subscriptions/Educational	518	79	0	500	500	0	0.00%
<i>Materials and Supplies:</i>								
10-4120-5100	Materials and Supplies	508	311	876	700	500	(200)	-28.57%
10-4120-5200	Office Supplies & Equipment	293	450	693	1,000	700	(300)	-30.00%
10-4120-5300	Food Supplies & Food Services	1,048	527	1,372	1,500	750	(750)	-50.00%
TOTAL TOWN MANAGER EXPENDITURES:		70,600	48,576	50,150	136,975	133,520	(3,455)	-2.52%

EXECUTIVE ADMINISTRATION, CONTINUED

Assistant Town Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ASSISTANT TOWN MANAGER:</u>								
<i>Salaries & Benefits:</i>								
10-4121-1100	Salaries & Wages – Regular	34,400	17,932	17,716	35,700	35,400	(300)	-0.84%
<i>Employee Benefits:</i>								
10-4121-2100	FICA/Medicare - Employer	2,618	1,405	1,357	2,500	2,725	225	9.00%
10-4121-2210	Virginia Retirement System	6,048	3,099	3,098	6,700	6,200	(500)	-7.46%
10-4121-2300	Hospital/Medical Plans	2,664	1,224	1,290	3,300	3,135	(165)	-5.00%
10-4121-2400	Group Life Insurance	344	145	128	200	200	0	0.00%
10-4121-2500	Unemployment Insurance	33	48	24	35	35	0	0.00%
10-4121-2600	Workers' Compensation	350	300	145	300	300	0	0.00%
10-4121-2800	Employee Appreciation	125	125	125	125	125	0	0.00%
<i>Contractual Services:</i>								
10-4121-3300	Printing	489	0	0	300	300	0	0.00%
<i>Other Charges:</i>								
10-4121-4210	Postal Services	80	46	36	250	250	0	0.00%
10-4121-4510	Mileage	474	139	116	250	250	0	0.00%
10-4121-4520	Convention, Training, & Education	2,004	100	50	500	500	0	0.00%
10-4121-4610	Association and Membership Dues	0	0	25	100	200	100	100.00%
10-4121-4620	Books/Subscriptions/Educational	0	0	0	100	100	0	0.00%
<i>Materials and Supplies:</i>								
10-4121-5200	Office Supplies & Equipment	801	123	1,623	800	500	(300)	-37.50%
TOTAL ASSISTANT TOWN MANAGER EXPENDITURES:		50,430	24,686	25,733	51,160	50,220	(940)	-1.84%
TOTAL EXECUTIVE ADMINISTRATION:		121,029	73,262	75,883	188,135	183,740	(4,395)	-2.34%

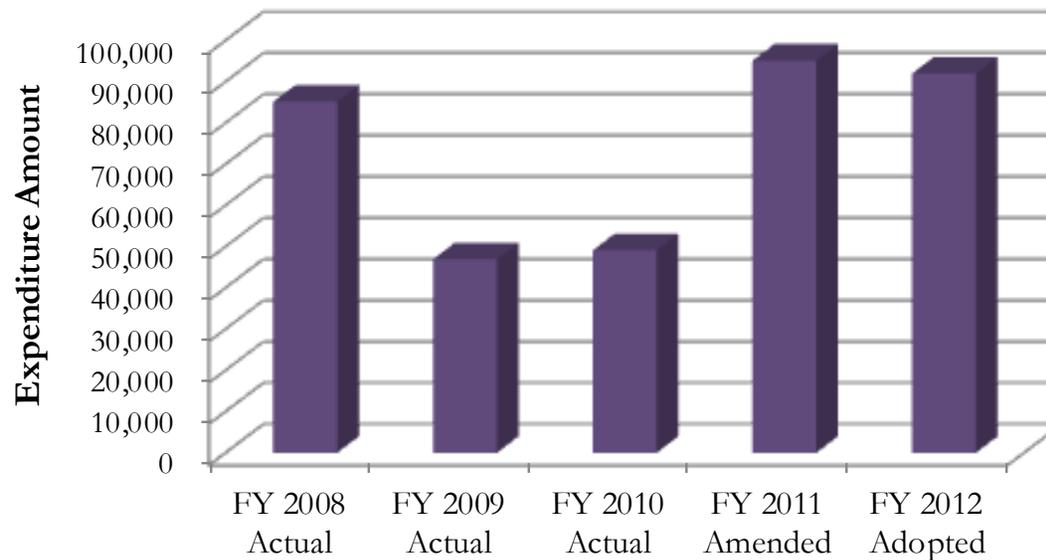
GENERAL ADMINISTRATION

The General Administration consists of expenditures for the following:

Town Attorney: The Town Attorney provides legal counsel and advice for the Town Council, Town Manager, and Town staff.

Risk Manager: The Risk Manager, who also serves as the Assistant Town Planner, is primarily responsible for the supervision, development, and coordination of a comprehensive safety and accident prevention program for the Town.

General Administration



GENERAL ADMINISTRATION

Town Attorney Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Actual Expenditures</u>	<u>FY 2011 Amended Budget</u>	<u>FY 2012 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>GENERAL ADMINISTRATION:</u>								
<u>TOWN ATTORNEY:</u>								
<i>Salaries & Benefits:</i>								
10-4130-1100	Salaries & Wages - Regular	38,245	19,696	19,696	39,446	39,500	54	0.14%
<i>Employee Benefits:</i>								
10-4130-2100	FICA/Medicare - Employer	2,926	1,544	1,507	1,525	3,050	1,525	100.00%
10-4130-2600	Workers' Compensation	0	44	44	50	50	0	0.00%
<i>Contractual Services:</i>								
10-4130-3140	Legal Services	6,000	6,766	6,355	10,000	8,000	(2,000)	-20.00%
10-4130-3160	Recording Costs	0	74	0	0	0	0	0.00%
<i>Other Charges:</i>								
10-4130-4520	Convention, Training, & Education	0	155	0	200	200	0	0.00%
10-4130-4610	Association and Membership Dues	375	220	375	500	500	0	0.00%
TOTAL TOWN ATTORNEY EXPENDITURES:		47,546	28,499	27,977	51,721	51,300	(421)	-0.81%

GENERAL ADMINISTRATION, CONTINUED

Risk Manager Expenditures

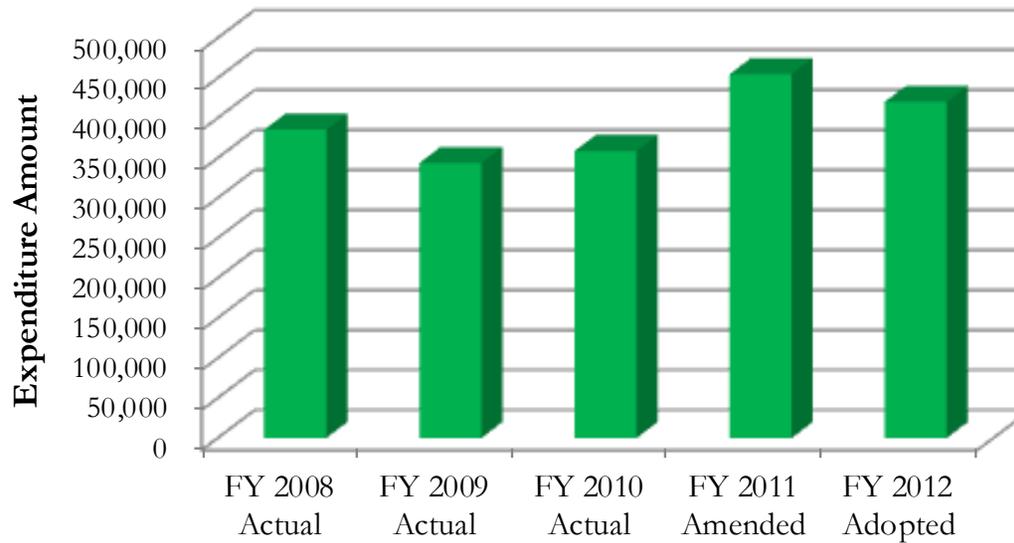
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>RISK MANAGER:</u>								
<i>Salaries & Benefits:</i>								
10-4131-1100	Salaries & Wages - Regular	22,840	11,330	11,330	23,000	22,660	(340)	-1.48%
<i>Employee Benefits:</i>								
10-4131-2100	FICA/Medicare - Employer	1,929	856	849	1,700	1,750	50	2.94%
10-4131-2210	Virginia Retirement System	3,868	1,982	1,982	4,800	4,000	(800)	-16.67%
10-4131-2220	ICMA – Employer Contribution	210	105	101	205	210	5	2.44%
10-4131-2300	Hospital/Medical Plans	2,664	1,571	1,839	4,350	5,900	1,550	35.63%
10-4131-2400	Group Life Insurance	220	93	82	115	115	0	0.00%
10-4131-2500	Unemployment Insurance	10	16	24	35	35	0	0.00%
10-4131-2600	Workers' Compensation	350	350	145	125	125	0	0.00%
10-4131-2720	Educational Assistance	0	0	0	3,000	3,000	0	0.00%
10-4131-2800	Employee Appreciation	125	125	125	125	125	0	0.00%
<i>Contractual Services:</i>								
10-4131-3300	Printing	44	333	0	100	200	100	100.00%
<i>Other Charges:</i>								
10-4131-4210	Postal Services	0	0	55	300	300	0	0.00%
10-4131-4510	Mileage	325	209	252	250	250	0	0.00%
10-4131-4520	Convention, Training, & Education	2,639	415	965	1,500	800	(700)	-46.67%
10-4131-4610	Association and Membership Dues	0	160	160	300	300	0	0.00%
10-4131-4620	Books/Subscriptions/Educational	48	0	(80)	100	100	0	0.00%
10-4131-4630	Training – Sponsored by Locality	1,600	0	35	2,000	0	(2,000)	-100.00%
<i>Materials and Supplies:</i>								
10-4131-5200	Office Supplies & Equipment	277	427	2,441	600	500	(100)	-16.67%
10-4131-5300	Food Supplies & Food Service	483	487	611	600	300	(300)	-50.00%
10-4131-5700	Uniforms and Wearing Apparel	0	0	195	200	0	(200)	-100.00%
TOTAL RISK MANAGER EXPENDITURES:		37,631	18,459	21,111	43,405	40,670	(2,735)	-6.30%
TOTAL GENERAL ADMINISTRATION:		85,177	46,958	49,088	95,126	91,970	(3,156)	-3.32%

FINANCIAL ADMINISTRATION

The Financial Administration consists of expenditures for the Department of Finance.

Department of Finance: The Department of Finance is primarily responsible for collecting and disbursing Town funds, developing the budget, and providing financial information and advice to the Town Council, Town Manager, and Town staff.

Financial Administration



FINANCIAL ADMINISTRATION

Department of Finance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FINANCIAL ADMINISTRATION:</u>								
<u>DEPARTMENT OF FINANCE:</u>								
<i>Salaries & Benefits:</i>								
10-4140-1100	Salaries & Wages – Regular	143,776	140,513	151,875	154,000	154,000	0	0.00%
10-4140-1200	Salaries & Wages – Overtime	342	367	314	500	500	0	0.00%
<i>Employee Benefits:</i>								
10-4140-2100	FICA/Medicare - Employer	11,076	10,539	11,090	12,000	12,000	0	0.00%
10-4140-2210	Virginia Retirement System	29,603	26,544	26,600	31,000	30,000	(1,000)	-3.23%
10-4140-2220	ICMA – Employer Contribution	1,260	1,260	1,260	1,300	1,300	0	0.00%
10-4140-2300	Hospital/Medical Plans	17,802	17,638	22,062	27,500	32,000	4,500	16.36%
10-4140-2400	Group Life Insurance	1,682	1,244	1,101	1,500	1,500	0	0.00%
10-4140-2500	Unemployment Insurance	48	59	232	200	200	0	0.00%
10-4140-2600	Workers' Compensation	1,593	900	660	900	900	0	0.00%
10-4140-2800	Employee Appreciation	700	700	700	700	700	0	0.00%
<i>Contractual Services:</i>								
10-4140-3110	Accounting & Auditing Services	29,824	11,225	11,500	25,000	25,000	0	0.00%
10-4140-3210	Repairs and Maintenance	2,349	479	0	3,000	3,000	0	0.00%
10-4140-3220	Service Contracts	22,085	35,738	29,428	75,000	46,500	(28,500)	-38.00%
10-4140-3300	Printing	8,445	9,839	8,391	9,500	9,500	0	0.00%
10-4140-3400	Advertising	519	400	988	600	600	0	0.00%

FINANCIAL ADMINISTRATION, CONTINUED

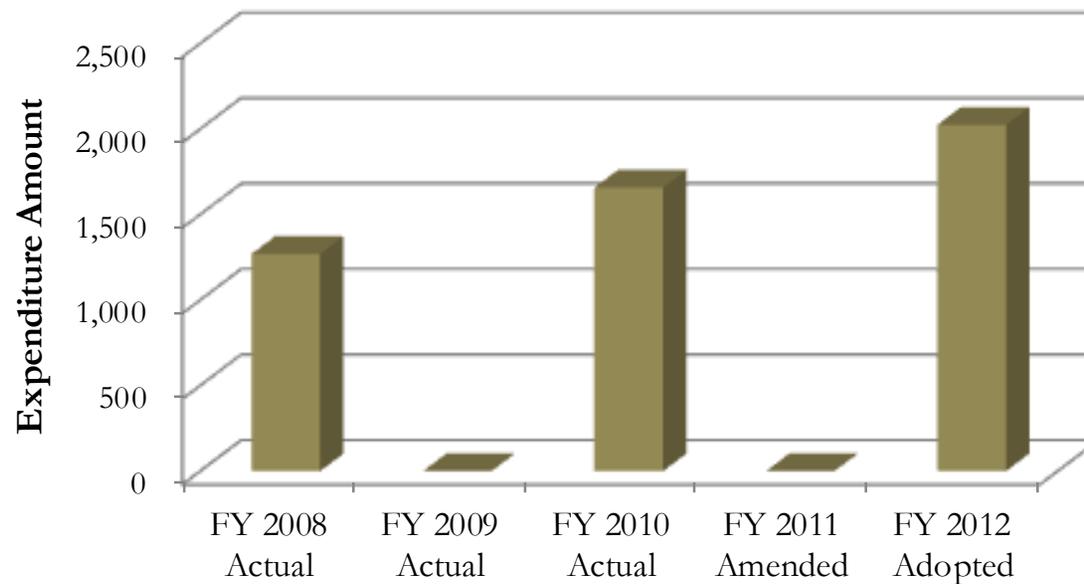
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
10-4140-4210	Postal Services	11,511	9,989	10,415	15,000	12,000	(3,000)	-20.00%
10-4140-4220	Telecommunications	4,897	4,265	3,783	6,000	5,000	(1,000)	-16.67%
10-4140-4310	Vehicle Liability Insurance	17,800	19,000	17,000	20,000	20,000	0	0.00%
10-4140-4320	General Liability Insurance	62,655	23,714	28,000	30,000	32,000	2,000	6.67%
10-4140-4410	Lease of Equipment	5,992	10,435	10,341	15,000	13,000	(2,000)	-13.33%
10-4140-4510	Mileage	129	107	862	600	600	0	0.00%
10-4140-4520	Convention, Training, & Education	2,148	2,218	3,106	2,800	2,800	0	0.00%
10-4140-4610	Association and Membership Dues	907	4,112	2,799	2,600	2,600	0	0.00%
10-4140-4620	Books/Subscriptions/Educational	562	210	224	800	800	0	0.00%
<i>Materials and Supplies:</i>								
10-4140-5100	Materials & Supplies	711	7,295	851	9,000	3,500	(5,500)	-61.11%
10-4140-5200	Office Supplies & Equipment	6,940	4,977	13,998	10,000	10,000	0	0.00%
10-4140-5300	Food Supplies & Food Service	0	25	1,064	200	150	(50)	-25.00%
10-4140-5700	Uniforms and Wearing Apparel	0	0	0	0	0	0	0.00%
TOTAL DEPARTMENT OF FINANCE EXPENDITURES:		385,355	343,792	358,644	454,700	420,150	(34,550)	-7.60%
TOTAL FINANCIAL ADMINISTRATION:		385,355	343,792	358,644	454,700	420,150	(34,550)	-7.60%

BOARD OF ELECTIONS

The Board of Elections consists of expenditures for the Electoral Board and Officials.

Electoral Board and Officials: The Electoral Board and Officials provides for the Town elections, which occur on a bi-annual basis. Council members serve four-year terms on a staggered election cycle with three members on one and four members on the other.

Board of Elections



BOARD OF ELECTIONS

Electoral Board and Officials Expenditures

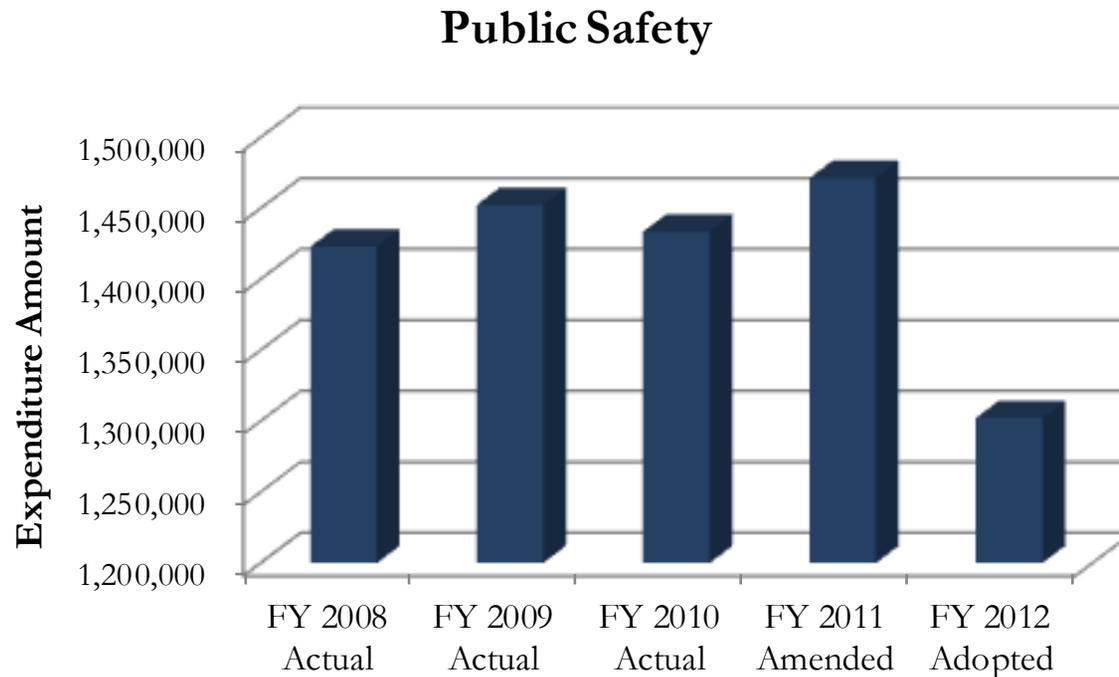
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF ELECTIONS:</u>								
<u>ELECTORAL BOARD & OFFICIALS:</u>								
<i>Salaries & Benefits:</i>								
10-4150-1100	Salaries & Wages - Regular	683	0	1,060	0	1,200	1,200	0.00%
<i>Contractual Services:</i>								
10-4150-3300	Printing	233	0	152	0	250	250	0.00%
10-4150-3400	Advertising	38	0	22	0	50	50	0.00%
<i>Other Charges:</i>								
10-4150-4210	Postal Services	8	0	16	0	25	25	0.00%
<i>Materials and Supplies:</i>								
10-4150-5100	Materials and Supplies	307	0	408	0	500	500	0.00%
TOTAL ELECTORAL BOARD & OFFICIALS		1,269	0	1,658	0	2,025	2,025	0.00%
TOTAL BOARD OF ELECTIONS EXPENDITURES:		1,269	0	1,658	0	2,025	2,025	0.00%

PUBLIC SAFETY

Public Safety consists of expenditures for the following:

Police Department: The Police Department is responsible for the enforcement of the laws of the Town of Woodstock and the Commonwealth of Virginia and the protection of Town citizens and property.

Fire and Emergency Medical Services: The Fire and Emergency Medical Services provides for the pass-through of grant funding to the Town’s volunteer fire department.



PUBLIC SAFETY

Police Department Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC SAFETY:</u>								
<u>POLICE DEPARTMENT:</u>								
<i>Salaries & Benefits:</i>								
10-4210-1100	Salaries & Wages – Regular	790,706	824,395	770,032	790,000	698,000	(92,000)	-11.65%
10-4210-1200	Salaries & Wages – Overtime	56,213	46,107	45,413	40,000	34,000	(6,000)	-15.00%
10-4210-1300	Salaries & Wages – Holiday	56,399	64,931	49,447	55,000	43,500	(11,500)	-20.91%
<i>Employee Benefits:</i>								
10-4210-2100	FICA/Medicare - Employer	66,346	70,674	67,737	61,300	62,000	700	1.14%
10-4210-2210	Virginia Retirement System	139,534	141,706	137,026	155,000	125,000	(30,000)	-19.35%
10-4210-2220	ICMA – Employer Contribution	6,514	6,177	5,950	7,000	6,000	(1,000)	-14.29%
10-4210-2300	Hospital/Medical Plans	128,504	117,482	118,681	140,000	148,000	8,000	5.71%
10-4210-2400	Group Life Insurance	7,787	6,644	5,676	7,550	7,140	(410)	-5.43%
10-4210-2500	Unemployment Insurance	420	410	957	1,200	1,400	200	16.67%
10-4210-2600	Workers’ Compensation	12,500	16,439	15,600	20,000	30,000	10,000	50.00%
10-4210-2710	Allowance – Uniform Cleaning	6,400	6,000	5,200	6,000	6,000	0	0.00%
10-4210-2800	Employee Appreciation	3,650	3,550	3,650	3,650	3,850	200	5.48%
10-4210-2900	Accrued Annual and Sick Leave	0	23,515	51,125	42,000	0	(42,000)	-100.00%
<i>Contractual Services:</i>								
10-4210-3150	Translation Services	1,410	690	975	1,400	1,400	0	0.00%
10-4210-3210	Repairs and Maintenance	13,264	17,869	15,490	12,000	13,000	1,000	8.33%
10-4210-3220	Service Contracts	4,546	6,187	6,318	7,000	7,500	500	7.14%
10-4210-3300	Printing	0	355	148	400	400	0	0.00%
10-4210-3400	Advertising	313	26	25	150	150	0	0.00%

PUBLIC SAFETY, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
10-4210-4210	Postal Services	205	214	139	300	300	0	0.00%
10-4210-4220	Telecommunications	10,538	11,715	11,400	11,700	12,500	800	6.84%
10-4210-4510	Mileage	0	0	0	150	0	(150)	-100.00%
10-4210-4520	Convention, Training, & Education	8,382	8,422	12,065	14,500	15,000	500	3.45%
10-4210-4610	Association and Membership Dues	115	225	410	500	500	0	0.00%
10-4210-4620	Books/Subscriptions/Educational	399	631	224	400	400	0	0.00%
<i>Materials and Supplies:</i>								
10-4210-5100	Materials & Supplies	8,957	7,166	3,414	10,000	6,000	(4,000)	-40.00%
10-4210-5200	Office Supplies & Equipment	7,438	4,075	7,388	7,200	7,200	0	0.00%
10-4210-5500	Police Supplies & Equipment	32,480	14,395	12,812	15,000	15,000	0	0.00%
10-4210-5600	Vehicle and Powered Equipment	31,753	24,008	51,054	30,000	28,000	(2,000)	-6.67%
10-4210-5700	Uniforms and Wearing Apparel	16,751	17,570	20,350	20,000	18,000	(2,000)	-10.00%
TOTAL POLICE DEPARTMENT EXPENDITURES:		1,411,527	1,441,578	1,418,706	1,459,400	1,290,240	(169,160)	-11.59%

Fire and Emergency Medical Services Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE & EMERGENCY MEDICAL SERVICES:</u>								
<i>Contractual Services:</i>								
10-4220-3610	Distribution of State Fire Program	11,552	10,893	14,889	12,000	12,000	0	0.00%
TOTAL FIRE & EMERGENCY MEDICAL		11,552	10,893	14,889	12,000	12,000	0	0.00%
TOTAL PUBLIC SAFETY EXPENDITURES:		1,423,079	1,452,471	1,433,595	1,471,400	1,302,240	(169,160)	-11.50%

PUBLIC WORKS

Public Works consists of expenditures for the following functions:

Public Works General Administration: The Public Works General Administration is responsible for the supervision and administration of the public works functions.

Street Maintenance: The Street Maintenance function is responsible for the maintenance of over sixty lane miles of streets and roads within the Town. These functions include street repairs and paving, road striping, pavement marking, sign maintenance, sidewalk repair, curb and gutter repair, and storm sewer maintenance and repair. These functions also include mowing, trash and debris pickup, brush pickup, and leaf collection.

Street Lighting: The Street Lighting function is responsible for the installation and maintenance of new and existing street lights and the cost of electricity for the lighting.

Street Cleaning: The Street Cleaning function is responsible for the street sweeping operations of the Town.

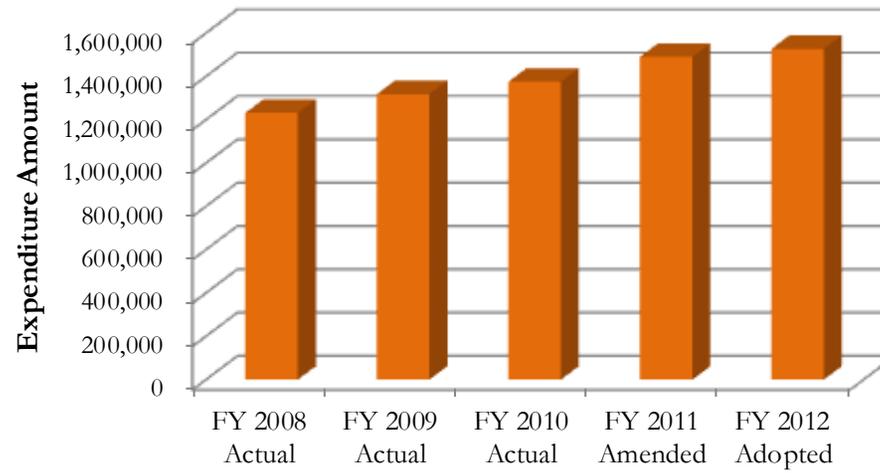
Snow and Ice Removal: The Snow and Ice Removal function consists of the plowing, scraping, and removing of snow and ice on the Town's streets and roads.

Refuse Collection and Disposal: The Refuse Collection and Disposal function is responsible for the collection and disposal of residential refuse and recyclables.

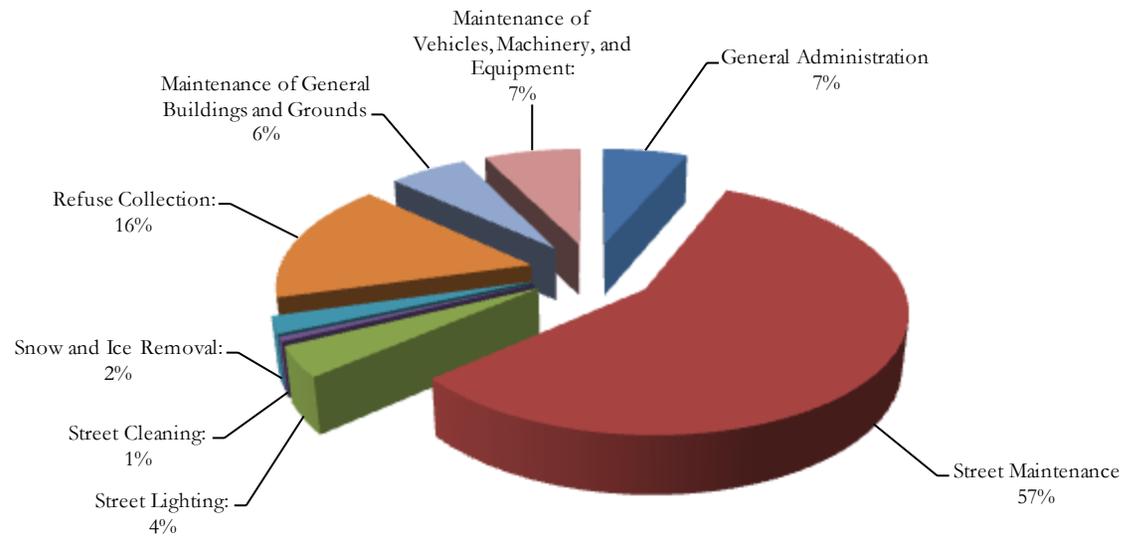
Maintenance of General Buildings and Grounds: The General Buildings and Grounds Maintenance function is responsible for the maintenance of all Town-owned and operated buildings except for the public utilities facilities. This includes expenditures for general maintenance, custodial maintenance, and electric and heating services for those facilities.

Maintenance of Vehicles, Machinery, and Equipment: The Vehicles, Machinery, and Equipment function is responsible for the maintenance and repair of Town-owned vehicles, machinery, and equipment except for the public utilities vehicles, machinery, and equipment.

Public Works



FY 2012 Budgeted Expenditures by Function



PUBLIC WORKS

Public Works - General Administration Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC WORKS:</u>								
<u>GENERAL ADMINISTRATION:</u>								
<i>Salaries & Benefits:</i>								
10-4310-1100	Salaries & Wages – Regular	27,903	28,406	28,362	78,200	60,000	(18,200)	-23.27%
10-4310-1200	Salaries & Wages – Overtime	123	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4310-2100	FICA/Medicare - Employer Contribution	2,238	2,227	2,222	5,300	4,600	(700)	-13.21%
10-4310-2210	Virginia Retirement System	5,765	5,682	5,774	15,100	10,500	(4,600)	-30.46%
10-4310-2220	ICMA – Employer Contribution	840	462	462	700	630	(70)	-10.00%
10-4310-2300	Hospital/Medical Plans	15,186	5,802	6,115	15,000	12,100	(2,900)	-19.33%
10-4310-2400	Group Life Insurance	896	266	239	350	350	0	0.00%
10-4310-2500	Unemployment Insurance	25	51	93	145	145	0	0.00%
10-4310-2600	Workers’ Compensation	1,450	300	145	300	300	0	0.00%
10-4310-2800	Employee Appreciation	450	450	450	450	450	0	0.00%
<i>Contractual Services:</i>								
10-4310-3210	Repairs and Maintenance	224	0	140	500	500	0	0.00%
10-4310-3220	Service Contracts	0	0	0	0	350	350	0.00%
<i>Other Charges:</i>								
10-4310-4220	Telecommunications	5,717	3,148	2,538	4,500	4,500	0	0.00%
10-4310-4510	Mileage	0	35	0	200	200	0	0.00%
10-4310-4520	Convention, Training, & Education	1,583	239	607	750	750	0	0.00%
<i>Materials and Supplies:</i>								
10-4310-5200	Office Supplies & Equipment	1,434	783	1,773	1,500	1,500	0	0.00%
10-4310-5700	Uniforms and Wearing Apparel	137	182	66	500	500	0	0.00%
TOTAL GENERAL ADMINISTRATION EXPENDITURES:		63,971	48,033	48,986	123,495	97,375	(26,120)	-21.15%

PUBLIC WORKS, CONTINUED

Street Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET MAINTENANCE:</u>								
<i>Salaries & Benefits:</i>								
10-4320-1100	Salaries & Wages – Regular	196,862	226,653	212,644	230,000	308,000	78,000	33.91%
10-4320-1200	Salaries & Wages – Overtime	18,714	19,667	17,217	18,000	20,000	2,000	11.11%
10-4320-1300	Salaries & Wages – Holiday	0	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4320-2100	FICA/Medicare - Employer Contribution	16,058	18,618	17,340	20,000	26,000	6,000	30.00%
10-4320-2210	Virginia Retirement System	40,765	43,264	44,436	46,000	64,000	18,000	39.13%
10-4320-2220	ICMA – Employer Contribution	1,680	1,781	1,781	2,000	2,500	500	25.00%
10-4320-2300	Hospital/Medical Plans	37,422	42,692	44,999	51,000	91,000	40,000	78.43%
10-4320-2400	Group Life Insurance	2,167	2,028	1,840	2,600	3,600	1,000	38.46%
10-4320-2500	Unemployment Insurance	119	137	394	450	700	250	55.56%
10-4320-2600	Workers' Compensation	5,649	11,720	14,848	15,500	25,000	9,500	61.29%
10-4320-2800	Employee Appreciation	1,600	1,600	1,600	1,600	2,200	600	37.50%
10-4320-2900	Accrued Annual & Sick Leave	4,027	0	0	0	11,000	11,000	0.00%
<i>Contractual Services:</i>								
10-4320-3130	Engineering & Architectural Services	1,284	0	2,200	15,000	15,000	0	0.00%
10-4320-3210	Repairs and Maintenance	29,360	29,429	36,731	50,000	40,000	(10,000)	-20.00%
10-4320-3211	Repairs and Maintenance - Equipment	5,788	0	0	0	0	0	0.00%
10-4320-3220	Service Contracts	272,029	353,156	327,565	310,000	220,000	(90,000)	-29.03%
10-4320-3400	Advertising	0	0	0	0	500	500	0.00%
10-4320-3500	Laundry & Dry Cleaning	5,047	4,906	5,182	5,300	8,000	2,700	50.94%
<i>Other Charges:</i>								
10-4320-4220	Telecommunications	679	416	158	800	500	(300)	-37.50%
10-4330-4410	Lease of Equipment	0	371	1,114	3,000	3,000	0	0.00%
10-4320-4510	Mileage	0	0	0	150	0	(150)	-100.00%
10-4320-4520	Convention, Training, & Education	2,198	830	48	750	750	0	0.00%

PUBLIC WORKS, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
10-4320-5100	Materials and Supplies	25,862	52,768	53,545	50,000	30,000	(20,000)	-40.00%
10-4320-5200	Office Supplies & Equipment	420	175	528	300	1,000	700	233.33%
10-4320-5300	Food Supplies and Food Service	3,558	3,887	2,291	1,800	900	(900)	-50.00%
10-4320-5700	Uniforms and Wearing Apparel	649	462	571	800	1,600	800	100.00%
TOTAL STREET MAINTENANCE EXPENDITURES:		671,938	814,560	787,032	825,050	875,250	50,200	6.08%

Street Lighting Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET LIGHTING:</u>								
<i>Other Charges:</i>								
10-4321-4110	Electrical Services	56,268	57,657	47,598	64,000	62,000	(2,000)	-3.13%
<i>Materials and Supplies:</i>								
10-4321-5100	Materials and Supplies	0	0	0	0	0	0	0.00%
TOTAL STREET LIGHTING EXPENDITURES:		56,268	57,657	47,598	64,000	62,000	(2,000)	-3.13%

PUBLIC WORKS, CONTINUED

Street Cleaning Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET CLEANING:</u>								
<i>Salaries & Benefits:</i>								
10-4322-1100	Salaries & Wages – Regular	2,379	4,315	4,226	6,100	6,100	0	0.00%
10-4322-1200	Salaries & Wages – Overtime	153	25	0	0	0	0	0.00%
<i>Employee Benefits</i>								
10-4322-2100	FICA/Medicare – Employer Contribution	185	310	304	460	450	(10)	-2.17%
10-4322-2600	Workers' Compensation	0	3,500	293	1,500	1,800	300	20.00%
<i>Materials and Supplies:</i>								
10-4322-5100	Materials and Supplies	0	0	0	1,000	500	(500)	-50.00%
TOTAL STREET CLEANING EXPENDITURES:		2,717	8,150	4,823	9,060	8,850	(210)	-2.32%

PUBLIC WORKS, CONTINUED

Snow and Ice Removal Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SNOW & ICE REMOVAL:</u>								
<i>Salaries & Benefits:</i>								
10-4323-1100	Salaries & Wages – Regular	3,152	3,057	5,788	8,000	8,000	0	0.00%
10-4323-1200	Salaries & Wages – Overtime	4,656	3,771	26,905	10,000	10,000	0	0.00%
<i>Employee Benefits</i>								
10-4323-2100	FICA/Medicare – Employer Contribution	563	467	2,426	1,000	1,400	400	40.00%
<i>Contractual Services:</i>								
10-4320-3220	Service Contracts	0	0	9,320	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
10-4323-5100	Materials and Supplies	144	843	3,529	1,500	2,000	500	33.33%
10-4323-5300	Food Service & Food Supplies	2,829	488	3,165	2,000	1,000	(1,000)	-50.00%
10-4323-5400	Chemical Supplies	5,362	8,827	27,895	10,000	10,000	0	0.00%
TOTAL SNOW & ICE REMOVAL EXPENDITURES:		16,705	17,453	79,028	35,000	34,900	(100)	-0.29%

PUBLIC WORKS, CONTINUED

Refuse Collection Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REFUSE COLLECTION:</u>								
<i>Salaries & Benefits:</i>								
10-4330-1100	Salaries & Wages – Regular	78,836	79,433	81,614	86,000	0	(86,000)	-100.00%
10-4330-1200	Salaries & Wages – Overtime	34	491	178	500	0	(500)	-100.00%
<i>Employee Benefits:</i>								
10-4330-2100	FICA/Medicare - Employer Contribution	6,022	6,160	6,156	6,500	0	(6,500)	-100.00%
10-4330-2210	Virginia Retirement System	14,721	15,659	15,073	17,500	0	(17,500)	-100.00%
10-4330-2220	ICMA – Employer Contribution	0	420	420	500	0	(500)	-100.00%
10-4330-2300	Hospital/Medical Plans	16,872	15,035	18,408	22,000	0	(22,000)	-100.00%
10-4330-2400	Group Life Insurance	837	734	624	1,000	0	(1,000)	-100.00%
10-4330-2500	Unemployment Insurance	40	42	139	250	0	(250)	-100.00%
10-4330-2600	Workers' Compensation	2,200	3,000	4,080	4,200	0	(4,200)	-100.00%
10-4330-2800	Employee Appreciation	600	400	600	600	0	(600)	-100.00%
<i>Contractual Services:</i>								
10-4330-3220	Service Contracts	0	0	0	0	190,000	190,000	0.00%
10-4330-3400	Advertising	857	791	332	500	250	(250)	-50.00%
10-4330-3500	Laundry and Dry Cleaning	2,340	2,488	2,654	2,600	0	(2,600)	-100.00%
10-4330-3800	Other Contractual Services	57,846	55,513	52,708	63,000	57,000	(6,000)	-9.52%
<i>Other Charges:</i>								
10-4330-4410	Lease of Equipment	0	0	0	1,500	0	(1,500)	-100.00%
<i>Materials and Supplies:</i>								
10-4330-5100	Materials and Supplies	1,764	1,785	2,288	2,500	0	(2,500)	-100.00%
10-4330-5700	Uniforms and Wearing Apparel	700	1,527	1,764	1,000	0	(1,000)	-100.00%
TOTAL REFUSE COLLECTION EXPENDITURES:		183,669	183,478	187,038	210,150	247,250	37,100	17.65%

PUBLIC WORKS, CONTINUED

Maintenance of General Buildings and Grounds Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAINTENANCE OF GENERAL BUILDINGS & GROUNDS:</u>								
<i>Salaries & Benefits:</i>								
10-4340-1100	Salaries & Wages – Regular	943	1,363	4,617	5,500	5,500	0	0.00%
10-4340-1200	Salaries & Wages – Overtime	22	0	0	200	200	0	0.00%
<i>Employee Benefits:</i>								
10-4340-2100	FICA/Medicare - Employer Contribution	73	103	345	400	400	0	0.00%
10-4340-2600	Workers' Compensation	0	35	21	50	50	0	0.00%
<i>Contractual Services:</i>								
10-4340-3210	Repairs and Maintenance	21,407	9,949	41,377	16,000	12,000	(4,000)	-25.00%
10-4340-3220	Service Contracts	19,573	19,048	12,254	15,000	18,500	3,500	23.33%
<i>Other Charges:</i>								
10-4340-4110	Electrical Services	14,794	19,190	19,923	19,000	19,000	0	0.00%
10-4340-4120	Heating Services	21,821	14,906	15,130	18,000	16,000	(2,000)	-11.11%
<i>Materials and Supplies:</i>								
10-4340-5100	Materials and Supplies	16,689	19,990	11,180	15,000	13,000	(2,000)	-13.33%
10-4340-5800	Janitorial Supplies	3,804	2,839	6,963	5,500	5,500	0	0.00%
TOTAL GENERAL BUILDINGS & GROUNDS:		99,127	87,423	111,810	94,650	90,150	(4,500)	-4.75%

PUBLIC WORKS, CONTINUED

Maintenance of Vehicles, Machinery, & Equipment Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAINTENANCE OF VEHICLES, MACHINERY, & EQUIPMENT:</u>								
<i>Salaries & Benefits:</i>								
10-4350-1100	Salaries & Wages – Regular	18,322	16,603	14,569	26,000	22,000	(4,000)	-15.38%
10-4350-1200	Salaries & Wages – Overtime	191	159	127	300	300	0	0.00%
<i>Employee Benefits:</i>								
10-4350-2100	FICA/Medicare - Employer Contribution	1,414	1,276	1,122	1,800	1,600	(200)	-11.11%
10-4350-2500	Unemployment Insurance	0	0	19	0	20	20	0.00%
10-4350-2600	Workers' Compensation	0	400	420	450	500	50	11.11%
<i>Contractual Services:</i>								
10-4350-3210	Repairs and Maintenance	57,486	46,836	49,199	45,000	38,000	(7,000)	-15.56%
<i>Materials and Supplies:</i>								
10-4350-5100	Materials and Supplies	23,714	5,362	17,472	17,000	17,000	0	0.00%
10-4350-5600	Vehicle and Powered Equipment Fuels	35,897	30,819	25,875	38,000	32,000	(6,000)	-15.79%
TOTAL VEHICLES, MACHINERY & EQUIPMENT:		137,024	101,455	108,803	128,550	111,420	(17,130)	-13.33%
TOTAL PUBLIC WORKS EXPENDITURES:		1,231,418	1,318,209	1,375,118	1,489,955	1,527,195	37,240	2.50%

PLANNING AND COMMUNITY DEVELOPMENT

Planning and Community Development consists of expenditures for the following functions:

Planning and Zoning: The Planning and Zoning function consists of conducting reviews and analyses over comprehensive land use and planning, zoning, subdivision, and growth management. This function includes the enforcement of zoning and subdivision ordinances as well as the review and approval of preliminary and final plats, site plans, special use permits, sign permits, and zoning, rezoning, and variance applications.

Planning Commission: The Planning Commission is comprised of six members appointed by Council, one of whom is member of Council.

Board of Zoning Appeals: The Board of Zoning Appeals is comprised of five members who are appointed by the Circuit Court. The Board hears and decides on citizens' variance requests and appeals of administrative decision.

Community and Economic Development (Enhancement): The Community and Economic Development (Enhancement) function is responsible for the coordination of the Town's enhancement program, which includes planning and organizing events for the Town and fostering and advocating community and economic development, beautification, and preservation of the Town.

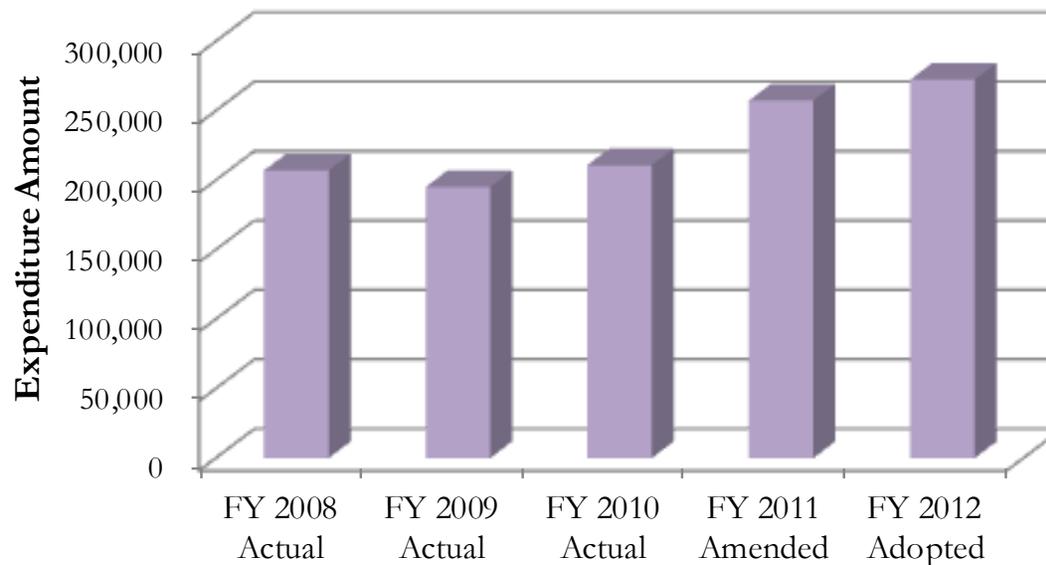
Woodstock Enhancement Committee: The Woodstock Enhancement Committee consists of ten volunteer members and has a mission of strengthening and building upon the assets and unique character of the Town of Woodstock, a historically important town of the Shenandoah Valley. The Committee meets regularly throughout the year.

Economic Development Authority: The Economic Development Authority is comprised of seven members and is responsible for promoting and attracting industry and developing trade within the Town. The Authority meets on an as-needed basis.

Tree Board: The Tree Board consists of nine members and was established to protect, preserve, and increase the Town’s tree population for the enhancement and beautification of the Town and the enjoyment of the Town citizens. The Tree Board meets regularly throughout the year.

The Town has been a Tree City for five years. The Tree City USA program, sponsored by the Arbor Day Foundation in cooperation with the USDA Forest Service and the National Association of State Foresters, provides direction, technical assistance, public attention, and national recognition for urban and community forestry programs in thousands of towns and cities.

Planning and Community Development



PLANNING AND COMMUNITY DEVELOPMENT

Planning and Zoning Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PLANNING & COMMUNITY DEVELOPMENT:</u>								
<u>PLANNING & ZONING:</u>								
<i>Salaries & Benefits:</i>								
10-4410-1100	Salaries & Wages – Regular	63,523	60,452	61,133	76,500	70,000	(6,500)	-8.50%
<i>Employee Benefits:</i>								
10-4410-2100	FICA/Medicare - Employer	4,728	4,926	4,625	5,700	5,700	0	0.00%
10-4410-2210	Virginia Retirement System	9,915	10,160	10,160	11,500	11,500	0	0.00%
10-4410-2220	ICMA – Employer Contribution	210	210	210	300	300	0	0.00%
10-4410-2300	Hospital/Medical Plans	5,328	5,590	6,258	7,000	9,000	2,000	28.57%
10-4410-2400	Group Life Insurance	564	476	421	600	600	0	0.00%
10-4410-2500	Unemployment Insurance	0	6	169	75	75	0	0.00%
104410-2600	Workers' Compensation	0	0	0	250	250	0	0.00%
10-4410-2800	Employee Appreciation	250	250	250	250	250	0	0.00%
<i>Contractual Services:</i>								
10-4410-3130	Engineering & Architectural Services	9,307	11,450	17,302	15,000	33,000	18,000	120.00%
10-4410-3300	Printing	0	81	128	600	600	0	0.00%
<i>Other Charges:</i>								
10-4420-4210	Postal Services	0	55	187	500	500	0	0.00%
10-4420-4510	Mileage	0	0	48	500	500	0	0.00%
10-4420-4520	Convention, Training, and Education	0	395	718	2,500	2,000	(500)	-20.00%
<i>Materials and Supplies:</i>								
10-4410-5100	Materials and Supplies	1,068	203	25	1,000	800	(200)	-20.00%
10-4410-5200	Office Supplies & Equipment	0	0	38	500	500	0	0.00%
10-4410-5300	Food Supplies & Food Services	0	0	70	200	0	(200)	-100.00%
TOTAL PLANNING & ZONING EXPENDITURES:		94,894	94,254	101,742	122,975	135,575	12,600	10.25%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Planning Commission Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PLANNING COMMISSION:</u>								
<i>Salaries & Benefits:</i>								
10-4411-1100	Salaries & Wages – Regular	12,600	12,926	12,600	12,900	12,900	0	0.00%
<i>Employee Benefits:</i>								
10-4411-2100	FICA/Medicare - Employer	964	964	964	975	975	0	0.00%
<i>Contractual Services:</i>								
10-4411-3130	Engineering & Architectural Services	0	0	0	1,500	500	(1,000)	-66.67%
10-4411-3400	Advertising	764	1,229	1,387	1,400	1,500	100	7.14%
<i>Other Charges:</i>								
10-4411-4510	Mileage	0	0	0	250	0	(250)	-100.00%
10-4411-4520	Convention, Training, and Education	103	0	0	2,000	0	(2,000)	-100.00%
<i>Materials and Supplies:</i>								
10-4411-5100	Materials and Supplies	0	0	0	150	150	0	0.00%
10-4411-5200	Office Supplies and Equipment	141	0	85	150	150	0	0.00%
TOTAL PLANNING COMMISSION EXPENDITURES:		14,572	15,119	15,036	19,325	16,175	(3,150)	-16.30%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Board of Zoning Appeals Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Actual Expenditures</u>	<u>FY 2011 Amended Budget</u>	<u>FY 2012 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>BOARD OF ZONING APPEALS:</u>								
<i>Salaries & Benefits:</i>								
10-4412-1100	Salaries & Wages – Regular	1,200	1,200	1,200	1,200	1,200	0	0.00%
<i>Employee Benefits:</i>								
10-4412-2100	FICA/Medicare - Employer	92	92	92	100	100	0	0.00%
<i>Contractual Services:</i>								
10-4412-3400	Advertising	379	0	204	500	500	0	0.00%
10-4413-3611	Distribution of State Grant Funds	0	0	10,000	0	0	0	0.00%
TOTAL BOARD OF ZONING APPEALS:		1,671	1,292	11,496	1,800	1,800	0	0.00%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Community and Economic Development (Enhancement) Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY & ECONOMIC DEVELOPMENT (ENHANCEMENT):</u>								
<i>Salaries & Benefits:</i>								
10-4420-1100	Salaries & Wages – Regular	30,328	31,232	31,232	31,250	31,250	0	0.00%
<i>Employee Benefits:</i>								
10-4420-2100	FICA/Medicare - Employer	2,305	2,374	2,374	2,400	2,400	0	0.00%
10-4420-2500	Unemployment Insurance	0	0	1	0	0	0	0.00%
<i>Contractual Services:</i>								
10-4420-3220	Service Contracts	17,998	19,939	18,518	25,600	40,600	15,000	58.59%
10-4420-3300	Printing	0	241	0	1,500	1,500	0	0.00%
10-4420-3400	Advertising	5,949	5,716	5,830	5,000	5,500	500	10.00%
<i>Other Charges:</i>								
10-4420-4210	Postal Services	89	34	125	500	500	0	0.00%
10-4420-4510	Mileage	611	191	277	500	500	0	0.00%
10-4420-4520	Convention, Training, and Education	1,849	715	1,398	2,000	1,000	(1,000)	-50.00%
10-4420-4610	Association and Membership Dues	125	125	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
10-4420-5100	Materials and Supplies	32,329	20,266	19,364	31,000	32,400	1,400	4.52%
10-4420-5200	Office Supplies and Equipment	879	209	1,636	1,000	500	(500)	-50.00%
10-4420-5300	Food Supplies and Food Service	1,084	737	763	500	250	(250)	-50.00%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT:		93,546	81,779	81,518	101,250	116,400	15,150	14.96%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Woodstock Enhancement Committee Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WOODSTOCK ENHANCEMENT COMMITTEE:</u>								
<i>Salaries & Benefits:</i>								
10-4420-1100	Salaries & Wages – Regular	1,320	1,500	(140)	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4420-2100	FICA/Medicare - Employer	0	0	0	0	0	0	0.00%
<u>TOTAL WOODSTOCK ENHANCEMENT COMMITTEE:</u>		1,320	1,500	(140)	0	0	0	0.00%

Economic Development Authority Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ECONOMIC DEVELOPMENT AUTHORITY:</u>								
<i>Salaries & Benefits:</i>								
10-4422-1100	Salaries & Wages – Regular	375	0	0	1,000	1,000	0	0.00%
<i>Employee Benefits:</i>								
10-4422-2100	FICA/Medicare - Employer	0	0	0	75	75	0	0.00%
<i>Materials and Supplies:</i>								
10-4422-5100	Materials and Supplies	0	0	0	2,500	0	(2,500)	-100.00%
<u>TOTAL ECONOMIC DEVELOPMENT AUTHORITY:</u>		375	0	0	3,575	1,075	(2,500)	-69.93%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Tree Board Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREE BOARD:</u>								
<i>Contractual Services:</i>								
10-4423-3120	Consulting Services	321	1,300	80	1,750	350	(1,400) 0	-80.00% 0.00%
<i>Other Charges:</i>								
10-4423-4510	Mileage	0	0	0	100	0	(100)	-100.00%
10-4423-4520	Convention, Training, and Education	449	0	1,114	1,500	0	(1,500)	-100.00%
<i>Materials and Supplies:</i>								
10-4423-5100	Materials and Supplies	0	0	0	5,000	1,000	(4,000)	-80.00%
TOTAL TREE BOARD EXPENDITURES:		770	1,300	1,194	8,350	1,350	(7,000)	-83.83%
TOTAL PLANNING & COMMUNITY DEVELOPMENT EXPENDITURES:		207,147	195,244	210,846	257,275	272,375	15,100	5.87%

PARKS AND RECREATION

Parks and Recreation consists of expenditures for the following functions:

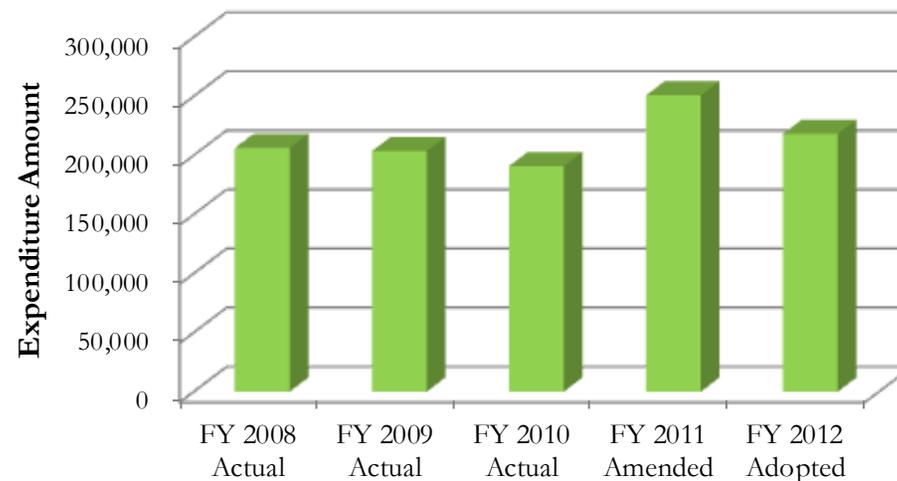
Field Maintenance: The Field Maintenance function preserves and maintains the little league fields located at Riverview Park.

Parks: The Parks function is responsible for the ongoing maintenance and renovation of the Town’s parks and related facilities.

Park Commission: The Park Commission is comprised of five members and advises the Town Council on parks and recreation related matters. The Park Commission meets on an as-needed basis.

Swimming Pool: The Swimming Pool function provides for the upkeep and maintenance of the Town’s swimming pool and related facilities. It also includes the employment of lifeguards to protect citizens attending the pool and to teach swimming lessons.

Parks and Recreation



PARKS AND RECREATION

Field Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION:</u>								
<u>FIELD MAINTENANCE:</u>								
<i>Materials and Supplies:</i>								
10-4820-3210	Repairs and Maintenance	888	800	2,150	2,500	2,000	(500)	-20.00%
TOTAL FIELD MAINTENANCE EXPENDITURES:		888	800	2,150	2,500	2,000	(500)	-20.00%

Parks Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS:</u>								
<i>Salaries & Benefits:</i>								
10-4830-1100	Salaries & Wages - Regular	59,360	53,957	49,837	60,000	50,000	(10,000)	-16.67%
10-4830-1200	Salaries & Wages – Overtime	7,182	8,090	8,288	11,000	9,000	(2,000)	-18.18%
<i>Employee Benefits:</i>								
10-4830-2100	FICA/Medicare - Employer	4,949	4,687	4,363	6,000	5,000	(1,000)	-16.67%
10-4830-2500	Unemployment Compensation	0	0	3	0	0	0	0.00%
10-4830-2600	Workers' Compensation	0	1,800	2,207	2,300	2,650	350	15.22%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
10-4830-3210	Repairs and Maintenance	74	4,964	7,969	8,000	8,000	0	0.00%
10-4830-3400	Advertising	807	471	454	700	700	0	0.00%
10-4830-3800	Other Contractual Services	18,154	15,900	1,461	20,000	4,000	(16,000)	-80.00%
10-4830-4320	General Liability Insurance	0	1,500	0	2,000	1,000	(1,000)	-50.00%
<i>Materials and Supplies:</i>								
10-4830-5100	Materials and Supplies	7,866	6,727	10,079	13,500	10,000	(3,500)	-25.93%
10-4830-5600	Vehicle and Powered Equipment	392	500	687	2,000	1,000	(1,000)	-50.00%
10-4830-5700	Uniforms and Wearing Apparel	202	72	80	500	500	0	0.00%
10-4830-5800	Janitorial Supplies	7,271	2,004	4,676	7,000	7,000	0	0.00%
TOTAL PARK EXPENDITURES:		106,256	100,672	90,104	133,000	98,850	(34,150)	-25.68%

Park Commission Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARK COMMISSION:</u>								
<i>Salaries & Benefits:</i>								
10-4831-1100	Salaries & Wages - Regular	750	750	725	900	900	0	0.00%
<i>Employee Benefits:</i>								
10-4831-2100	FICA/Medicare - Employer	57	57	55	100	100	0	0.00%
TOTAL PARK COMMISSION EXPENDITURES:		807	807	780	1,000	1,000	0	0.00%

PARKS AND RECREATION, CONTINUED

Swimming Pool Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SWIMMING POOL:</u>								
<i>Salaries & Benefits:</i>								
10-4840-1100	Salaries & Wages - Regular	57,852	58,785	59,029	60,000	63,000	3,000	5.00%
10-4840-1200	Salaries & Wages – Overtime	11,965	6,221	5,932	10,000	11,500	1,500	15.00%
<i>Employee Benefits:</i>								
10-4840-2100	FICA/Medicare - Employer	5,309	4,962	4,963	6,500	6,500	0	0.00%
10-4840-2500	Unemployment Insurance	0	0	81	0	300	300	0.00%
<i>Contractual Services:</i>								
10-4840-3210	Repairs and Maintenance	681	2,411	899	8,000	8,000	0	0.00%
10-4840-3800	Other Contractual Services	2,546	210	674	300	300	0	0.00%
<i>Other Charges</i>								
10-4840-4110	Electrical Services	5,331	6,960	5,608	7,000	7,000	0	0.00%
10-4840-3220	Telecommunications	628	369	81	500	200	(300)	-60.00%
10-4830-4320	General Liability Insurance	0	1,500	0	1,500	1,000	(500)	-33.33%
<i>Materials and Supplies:</i>								
10-4840-5100	Materials and Supplies	4,644	9,751	9,396	7,500	5,000	(2,500)	-33.33%
10-4840-5400	Chemical Supplies	8,048	9,828	10,028	10,500	11,000	500	4.76%
10-4840-5700	Uniforms and Wearing Apparel	255	0	167	400	400	0	0.00%
10-4840-5800	Janitorial Supplies	1,025	348	942	2,000	2,000	0	0.00%
TOTAL POOL EXPENDITURES:		98,284	101,345	97,800	114,200	116,200	2,000	1.75%
TOTAL PARKS AND RECREATION EXPENDITURES:		206,236	203,624	190,834	250,700	218,050	(32,650)	-13.02%

NON-DEPARTMENTAL

Non-departmental consists of expenditures for the following functions:

Contributions: The Town makes contributions to local fire and rescue volunteer organizations that serve Town citizens.

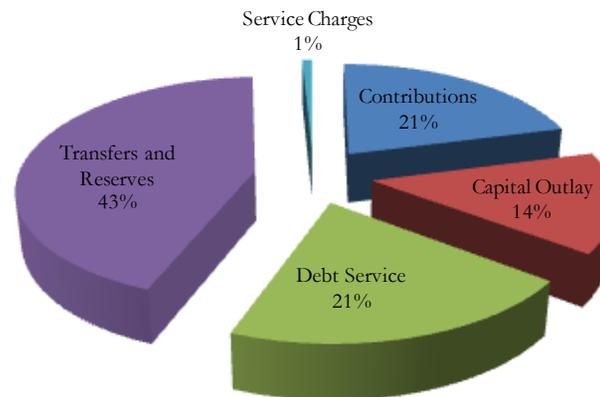
Capital Outlay: The Capital Outlay function accounts for expenditures related to the Town's fixed asset additions and contribution projects.

Debt Service: The Debt Service function accounts for the payment of principal and interest on the Town's general long-term debt.

Transfers and Reserves: Prior to fiscal year 2010, there was a separate enterprise fund for parks and recreation, the Recreation Fund, which was largely subsidized through transfers of funds from the General Fund. In fiscal year 2010, the Recreation Fund was eliminated and thus parks and recreation activities became a department within the General Fund.

Services Charges: Service Charges account primarily for the bank fees incurred by the Town.

FY 2012 Non-Departmental Expenditures



NON-DEPARTMENTAL

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NON-DEPARTMENTAL:</u>								
<u>CONTRIBUTIONS:</u>								
10-4900-4710	Contribution to Rescue Squad	47,000	24,000	0	24,000	24,000	0	0.00%
10-4900-4720	Contribution to Fire Department	27,000	29,000	29,000	29,000	29,000	0	0.00%
TOTAL CONTRIBUTIONS:		74,000	53,000	29,000	53,000	53,000	0	0.00%
<u>CAPITAL OUTLAY:</u>								
10-4910-6100	Machinery and Equipment	8,598	3,025	0	19,000	0	(19,000)	-100.00%
10-4910-6400	Motor Vehicles and Equipment	91,794	0	39,744	32,000	0	(32,000)	-100.00%
10-4910-6600	Capital Leases	0	0	0	0	0	0	0.00%
10-4910-6800	Comprehensive Plan Update	17,732	2,595	0	0	0	0	0.00%
10-4910-6901	Swimming Pool Project	0	0	19,725	42,000	0	(42,000)	0.00%
10-4910-6902	Tennis Court Project	0	0	28,400	0	0	0	0.00%
104910-6903	Indian Springs Wetlands Park Project	0	0	5,178	0	36,200	36,200	0.00%
10-4910-6910	Streetscape Project	79,405	1,270,943	125,738	0	0	0	0.00%
TOTAL CAPITAL OUTLAY:		197,529	1,276,563	218,785	93,000	36,200	(56,800)	-61.08%
<u>DEBT SERVICE:</u>								
10-4920-7110	Principal Payments	285,962	178,489	116,812	60,000	42,000	(18,000)	-30.00%
10-4920-7120	Interest Payments	26,472	17,615	11,668	11,500	10,100	(1,400)	-12.17%
TOTAL DEBT SERVICE:		312,435	196,104	128,480	71,500	52,100	(19,400)	-27.13%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TRANSFERS & RESERVES:</u>								
10-4930-8300	Transfer to Recreation Fund	800,000	200,000	0	0	0	0	0.00%
10-4930-8310	Transfer to Public Utilities Fund	0	0	0	0	110,000	110,000	0.00%
10-4930-8500	Reserve for Contingency	0	0	0	0	0	0	0.00%
TOTAL TRANSFERS & RESERVES:		800,000	200,000	0	0	110,000	110,000	0.00%
<u>SERVICE CHARGES:</u>								
10-4940-4800	Bank Service Charges	2,998	1,039	843	3,000	2,000	(1,000)	-33.33%
TOTAL SERVICE CHARGES:		2,998	1,039	843	3,000	2,000	(1,000)	-33.33%
TOTAL NON-DEPARTMENTAL EXPENDITURES:		1,386,961	1,726,706	377,108	220,500	253,300	32,800	14.88%
GENERAL FUND EXPENDITURE TOTALS:		5,107,563	5,396,761	4,107,797	4,492,956	4,327,150	(165,806)	-3.69%

PUBLIC UTILITIES FUND SUMMARIES

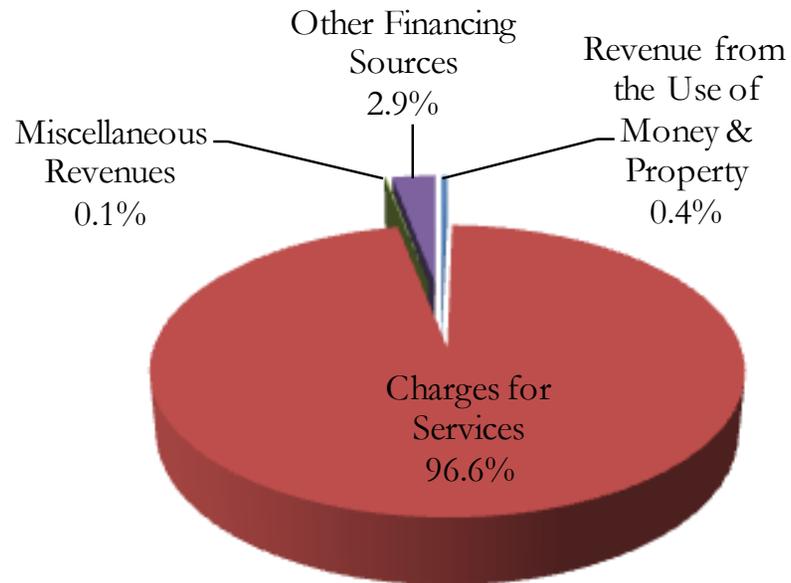
Public Utilities Fund Revenues Summary

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND REVENUES:</u>							
Revenue from the Use of Money & Property	106,998	48,588	22,529	19,000	13,500	(5,500)	-28.95%
Charges for Services	2,895,016	3,095,870	3,080,391	3,599,950	3,623,000	23,050	0.64%
Fines/Forfeitures	300	20	0	0	0	0	0.00%
Miscellaneous Revenues	28,866	8,251	0	5,000	5,000	0	0.00%
State Revenues	1,774,931	9,531,468	3,031,428	0	0	0	0.00%
Federal Revenues	2,077,057	9,528,280	3,097,444	484,000	0	(484,000)	-100.00%
Other Financing Sources	776,713	988,965	333,739	392,054	110,000	(282,054)	-71.94%
PUBLIC UTILITIES FUND REVENUES:	7,659,882	23,201,442	9,565,531	4,500,004	3,751,500	(748,504)	-16.63%

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Revenues by Category

**FY 2012 Public Utilities Fund
Budgeted Revenues by Category**



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

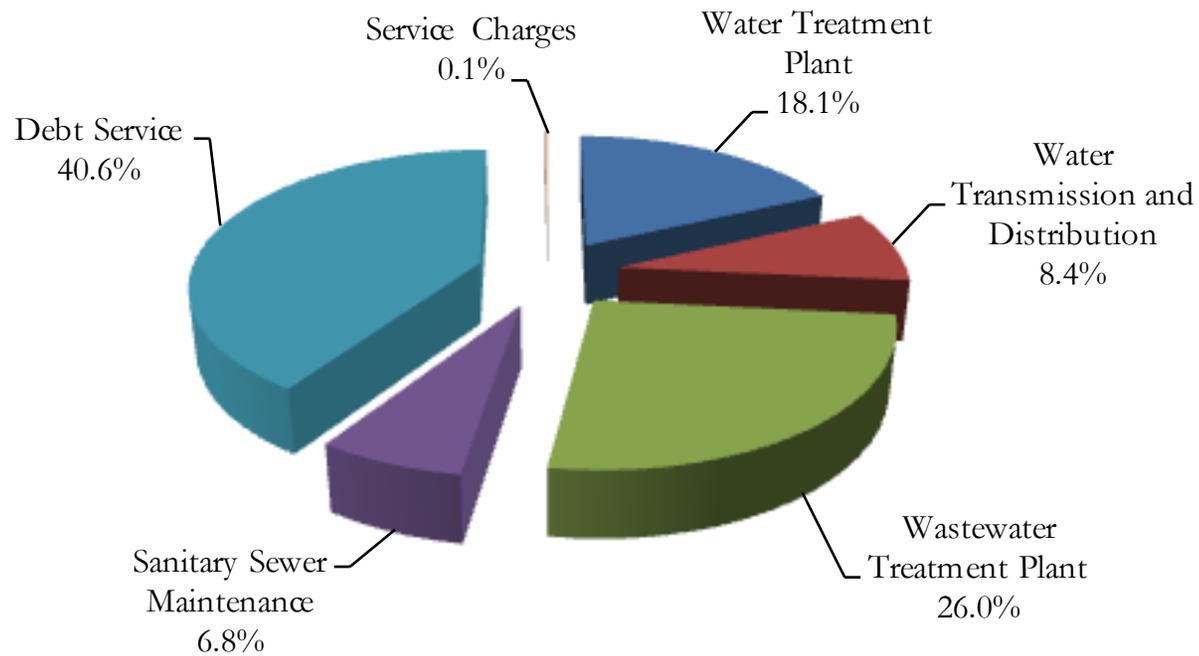
Public Utilities Fund Expenditures Summary

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adoped Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND EXPENDITURES:</u>							
Water Treatment Plant	771,353	868,725	736,883	710,627	678,500	(32,127)	-4.52%
Water Transmission and Distribution	281,157	298,688	284,055	321,250	316,650	(4,600)	-1.43%
Wastewater Treatment Plant	714,776	809,599	1,049,673	1,180,877	973,750	(207,127)	-17.54%
Sanitary Sewer Maintenance	241,804	218,746	247,116	273,250	256,600	(16,650)	-6.09%
Capital Outlay	4,575,303	21,099,186	5,267,265	484,000	0	(484,000)	-100.00%
Debt Service	681,734	965,584	1,253,386	1,524,000	1,521,000	(3,000)	-0.20%
Transfers and Reserves	0	0	0	0	0	0	0.00%
Service Charges	2,976	1,584	1,279	6,000	5,000	(1,000)	-16.67%
PUBLIC UTILITIES FUND EXPENDITURES:	7,269,103	24,262,112	8,839,657	4,500,004	3,751,500	(748,504)	-16.63%

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Expenditures by Department

FY 2012 Public Utilities Fund Budgeted Expenditures by Department



PUBLIC UTILITIES FUND REVENUES

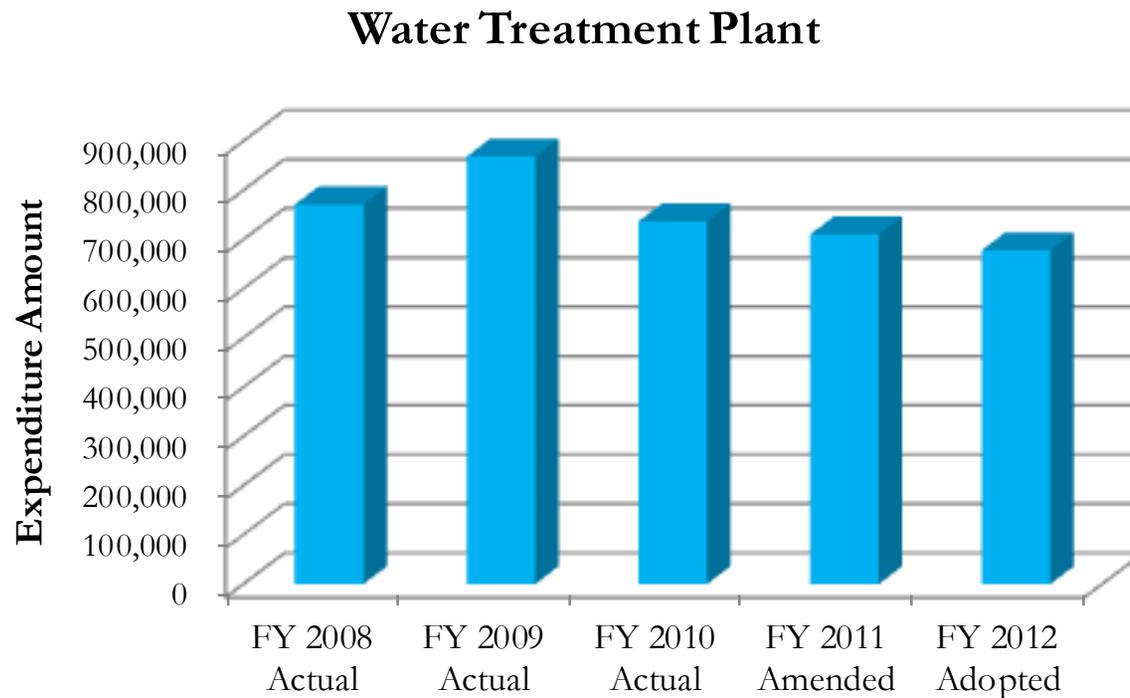
Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND REVENUES:</u>								
<u>Revenue from the Use of</u>								
<u>Money & Property:</u>								
60-3150-0080	Interest on Bank Deposits	67,419	27,162	20,788	18,000	13,000	(5,000)	-27.78%
60-3150-0082	Dividends on Investments	39,579	21,426	1,741	1,000	500	(500)	-50.00%
		106,998	48,588	22,529	19,000	13,500	(5,500)	-28.95%
<u>Charges for Services:</u>								
60-3160-0100	Water Receipts	1,152,181	932,591	928,781	1,200,000	1,100,000	(100,000)	-8.33%
60-3160-0101	Sewer Receipts	1,199,852	1,689,496	1,841,196	2,200,000	2,050,000	(150,000)	-6.82%
60-3160-0102	Water Connection Charges	177,781	157,881	97,532	50,000	147,000	97,000	194.00%
60-3160-0103	Sewer Connection Charges	317,071	262,417	167,730	100,000	286,000	186,000	186.00%
60-3160-0104	Penalties – Water and Sewer	48,131	53,485	51,335	49,950	40,000	(9,950)	-19.92%
		2,895,016	3,095,870	3,086,574	3,599,950	3,623,000	23,050	0.64%
<u>Fines/Forfeitures:</u>								
60-3140-0062	FOG Program Fines and Surcharges	300	20	0	0	0	0	0.00%
		300	20	0	0	0	0	0.00%
<u>Miscellaneous Revenue:</u>								
60-3170-0120	Miscellaneous Receipts	28,866	8,251	(6,183)	5,000	5,000	0	0.00%
		28,866	8,251	(6,183)	5,000	5,000	0	0.00%

PUBLIC UTILITIES FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>State Revenues:</i>								
<i>Categorical Aid:</i>								
60-3320-0540	Water Quality Improvement Fund Grant	1,774,931	9,531,468	3,031,428	0	0	0	0.00%
		1,774,931	9,531,468	3,031,428	0	0	0	0.00%
<i>Federal Revenues:</i>								
<i>Categorical Aid:</i>								
60-3320-0541	Virginia Clean Water Revolving Loan Fund	2,077,057	9,528,280	3,056,453	0	0	0	0.00%
60-3320-0542	Leaking Underground Storage Tank Grant	0	0	40,991	484,000	0	(484,000)	-100.00%
		2,077,057	9,528,280	3,097,444	484,000	0	(484,000)	-100.00%
<i>Other Financing Sources:</i>								
<i>Non-Revenue Receipts:</i>								
60-3410-0600	Transfers from General Fund	0	0	0	0	110,000	110,000	0.00%
60-3410-0604	Proceeds from Indebtedness	776,713	988,965	333,739	0	0	0	0.00%
60-3410-0606	Unrestricted Reserves	0	0	0	392,054	0	(392,054)	-100.00%
		776,713	988,965	333,739	392,054	110,000	(282,054)	-71.94%
TOTAL PUBLIC UTILITIES FUND REVENUES:		7,659,882	23,201,442	9,565,531	4,500,004	3,751,500	(748,504)	-16.63%

WATER TREATMENT PLANT

Water Treatment Plant: The Water Treatment Plant is responsible for the safe and efficient operation, production, and treatment of water distributed to the Town’s residents in accordance with all federal, state, and local regulations.



WATER TREATMENT PLANT

Water Treatment Plant Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Actual Expenditures</u>	<u>FY 2011 Amended Budget</u>	<u>FY 2012 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>WATER TREATMENT PLANT:</u>								
<i>Salaries & Benefits:</i>								
60-4710-1100	Salaries & Wages – Regular	256,776	299,908	302,165	213,977	217,000	3,023	1.41%
60-4710-1200	Salaries & Wages – Overtime	12,967	8,555	10,975	10,000	10,000	0	0.00%
60-4710-1300	Salaries & Wages – Holiday	5,590	5,509	4,742	7,200	7,000	(200)	-2.78%
<i>Employee Benefits:</i>								
60-4710-2100	FICA/Medicare - Employer	20,658	23,457	23,760	23,550	18,200	(5,350)	-22.72%
60-4710-2210	Virginia Retirement System	44,946	48,912	49,355	42,650	39,500	(3,150)	-7.39%
60-4710-2220	ICMA – Employer Contribution	2,010	2,568	2,568	2,600	2,100	(500)	-19.23%
60-4710-2300	Hospital/Medical Plans	36,078	42,434	44,647	46,250	48,500	2,250	4.86%
60-4710-2400	Group Life Insurance	2,063	2,293	2,043	3,000	2,500	(500)	-16.67%
60-4710-2500	Unemployment Insurance	43	85	232	200	200	0	0.00%
60-4710-2600	Workers' Compensation	5,000	2,860	4,850	5,000	5,600	600	12.00%
60-4710-2800	Employee Appreciation	1,050	1,050	1,050	1,050	1,050	0	0.00%
60-4710-2900	Accrued Annual and Sick Leave	3,641	1,829	3,137	0	7,000	7,000	0.00%
60-4710-2910	Annual OPEB Cost	0	3,426	3,273	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4710-3110	Accounting and Auditing Services	6,170	5,613	5,750	8,000	0	(8,000)	-100.00%
60-4710-3130	Engineering and Architectural	9,206	4,248	0	15,000	0	(15,000)	-100.00%
60-4710-3140	Legal Services	0	0	0	500	0	(500)	-100.00%
60-4710-3210	Repairs and Maintenance	32,349	71,677	27,042	25,000	28,000	3,000	12.00%
60-4710-3220	Service Contracts	53,261	79,992	54,743	70,000	62,000	(8,000)	-11.43%
60-4710-3300	Printing	1,214	1,106	1,058	500	1,000	500	100.00%
60-4710-3400	Advertising	0	0	0	500	250	(250)	-50.00%
60-4710-3500	Laundry and Dry Cleaning	4,279	4,277	5,234	4,800	5,200	400	8.33%
60-4710-3700	Sludge Removal	76,000	47,485	12,313	15,000	12,000	(3,000)	-20.00%

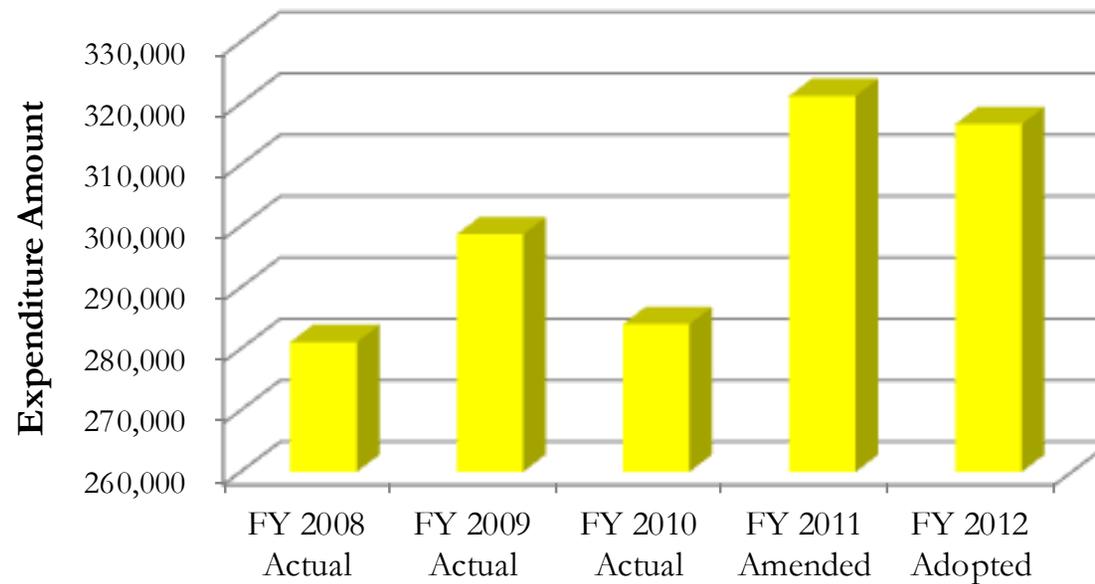
WATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4710-4110	Electrical Services	69,484	71,495	56,050	65,000	60,000	(5,000)	-7.69%
60-4710-4120	Heating Services	29,921	15,567	16,407	25,000	20,000	(5,000)	-20.00%
60-4710-4210	Postal Services	2,302	1,403	2,110	2,000	2,000	0	0.00%
60-4710-4220	Telecommunications	4,491	4,803	4,190	5,000	5,000	0	0.00%
60-4710-4310	Vehicle Liability Insurance	0	3,000	2,000	2,000	2,700	700	35.00%
60-4710-4320	General Liability Insurance	0	5,500	7,480	6,000	9,000	3,000	50.00%
60-4710-4510	Mileage	0	0	0	150	0	(150)	-100.00%
60-4710-4520	Convention, Training, & Education	1,944	1,600	304	2,800	2,800	0	0.00%
60-4710-4610	Association and Membership Dues	2,576	3,714	3,843	4,000	4,500	500	12.50%
60-4710-4620	Books/Subscriptions/Educational	196	71	80	300	200	(100)	-33.33%
<i>Materials and Supplies:</i>								
60-4710-5100	Materials & Supplies	12,628	15,110	15,807	15,500	13,000	(2,500)	-16.13%
60-4710-5200	Office Supplies & Equipment	1,586	179	367	1,200	1,000	(200)	-16.67%
60-4710-5300	Food Supplies and Food Service	588	519	695	600	300	(300)	-50.00%
60-4710-5400	Chemical and Laboratory Supplies	64,754	86,224	60,992	80,000	85,000	5,000	6.25%
60-4710-5600	Vehicle and Powered Equipment	6,653	1,685	6,679	5,200	4,800	(400)	-7.69%
60-4710-5700	Uniforms and Wearing Apparel	387	110	208	300	300	0	0.00%
60-4710-5800	Janitorial Supplies	544	461	734	800	800	0	0.00%
TOTAL WATER TREATMENT PLANT EXPENDITURES:		771,353	868,725	736,883	710,627	678,500	(32,127)	-4.52%

WATER TRANSMISSION AND DISTRIBUTION

Water Transmission and Distribution: The Water Transmission and Distribution function is responsible for the operation and maintenance of the Town’s water distribution system.

Water Transmission and Distribution



WATER TRANSMISSION AND DISTRIBUTION

Water Transmission and Distribution Expenditures

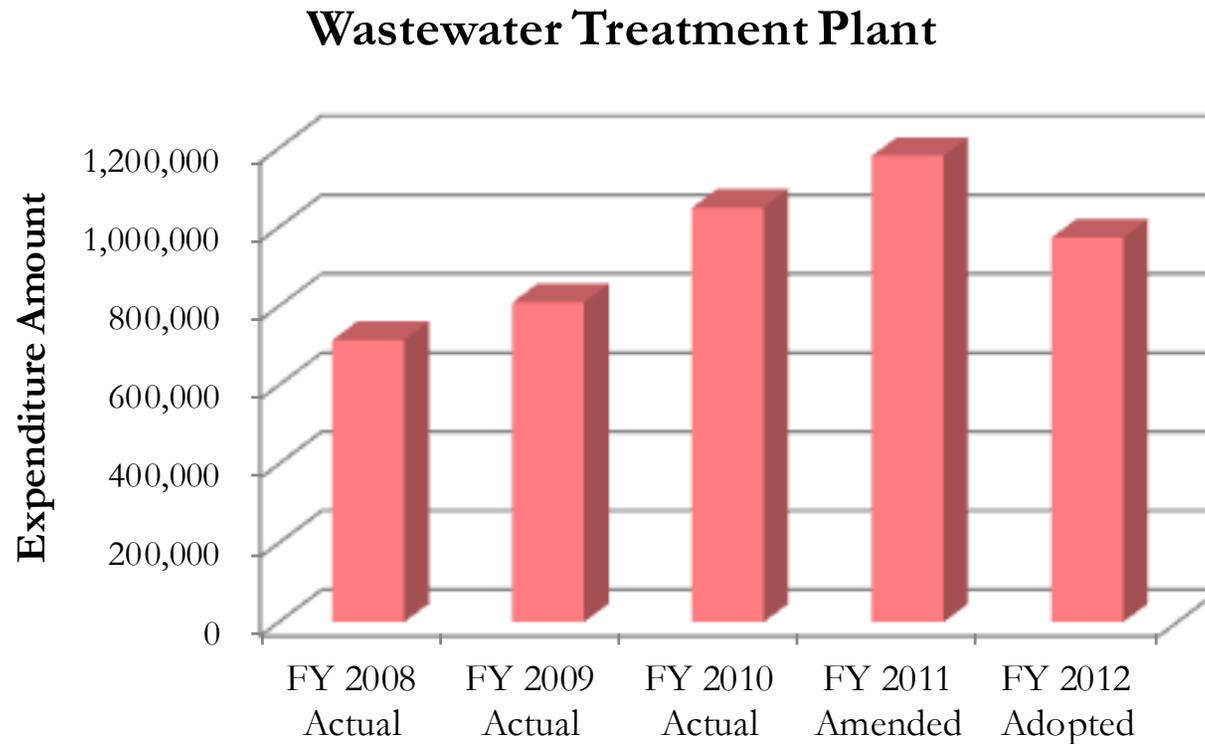
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER TRANSMISSION & DISTRIBUTION:</u>								
<i>Salaries & Benefits:</i>								
60-4720-1100	Salaries & Wages – Regular	125,123	134,638	132,996	145,000	138,000	(7,000)	-4.83%
60-4720-1200	Salaries & Wages – Overtime	17,896	19,022	13,838	21,000	17,000	(4,000)	-19.05%
60-4720-1300	Salaries & Wages – Holiday	0	0	0	500	0	(500)	-100.00%
<i>Employee Benefits:</i>								
60-4720-2100	FICA/Medicare - Employer	10,425	11,221	10,682	13,500	12,000	(1,500)	-11.11%
60-4720-2210	Virginia Retirement System	19,815	20,962	21,209	23,000	23,000	0	0.00%
60-4720-2220	ICMA – Employer Contribution	840	840	840	1,000	1,000	0	0.00%
60-4720-2300	Hospital/Medical Plans	28,692	25,724	27,930	35,500	40,000	4,500	12.68%
60-4720-2400	Group Life Insurance	1,127	983	878	1,200	1,200	0	0.00%
60-4720-2500	Unemployment Insurance	9	41	169	150	150	0	0.00%
60-4720-2600	Workers' Compensation	4,834	4,800	4,850	5,500	5,500	0	0.00%
60-4720-2720	Allowance – Educational Assistance	258	258	0	800	0	(800)	-100.00%
60-4720-2800	Employee Appreciation	700	700	700	700	700	0	0.00%
60-4720-2900	Accrued Annual and Sick Leave	728	48	(817)	0	0	0	0.00%
60-4720-2910	Annual OPEB Cost	0	2,398	2,291	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4720-3120	Consulting Services	0	0	0	0	0	0	0.00%
60-4720-3210	Repairs and Maintenance	1,221	4,899	4,050	7,000	7,000	0	0.00%
60-4720-3220	Service Contracts	1,315	722	595	1,500	1,500	0	0.00%
60-4720-3400	Advertising	366	161	0	500	500	0	0.00%
60-4720-3500	Laundry and Dry Cleaning	1,731	1,813	1,950	2,100	2,100	0	0.00%

WATER TRANSMISSION AND DISTRIBUTION, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4720-4210	Postal Services	5,828	8,937	8,171	9,000	9,000	0	0.00%
60-4720-4220	Telecommunications	1,602	1,492	1,585	2,000	2,100	100	5.00%
60-4720-4310	Vehicle Liability Insurance	0	3,000	2,000	2,500	2,600	100	4.00%
60-4720-4320	General Liability Insurance	0	5,500	6,000	6,000	7,000	1,000	16.67%
60-4720-4510	Mileage	0	0	0	100	0	(100)	-100.00%
60-4720-4520	Convention, Training, & Education	833	500	40	500	300	(200)	-40.00%
<i>Materials and Supplies:</i>								
60-4720-5100	Materials & Supplies	50,906	45,030	37,838	35,000	40,000	5,000	14.29%
60-4720-5200	Office Supplies & Equipment	648	356	831	700	700	0	0.00%
60-4720-5300	Food Supplies and Food Service	1,875	1,708	1,203	2,100	900	(1,200)	-57.14%
60-4720-5600	Vehicle and Powered Equipment	4,124	2,935	3,990	4,000	4,000	0	0.00%
60-4720-5700	Uniforms and Wearing Apparel	261	0	236	400	400	0	0.00%
TOTAL WATER TRANSMISSION & DISTRIBUTION EXPENDITURES:		281,157	298,688	284,055	321,250	316,650	(4,600)	-1.43%

WASTEWATER TREATMENT PLANT

Wastewater Treatment Plant: The Wastewater Treatment Plant is responsible for the safe and efficient treatment of all wastewater produced by the Town and the stabilization and disposal of solid wastes generated in accordance with federal, state, and local regulations.



WASTEWATER TREATMENT PLANT

Wastewater Treatment Plant Expenditures

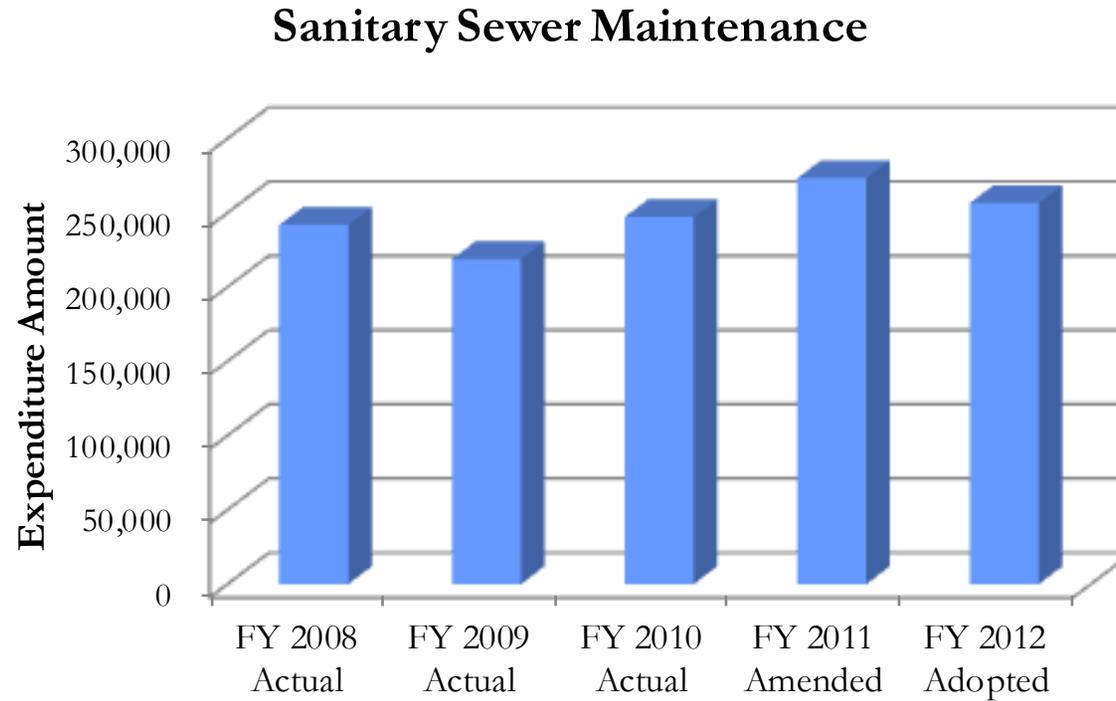
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
WASTEWATER TREATMENT PLANT:								
<i>Salaries & Benefits:</i>								
60-4730-1100	Salaries & Wages – Regular	328,505	382,405	396,371	336,977	345,000	8,023	2.38%
60-4730-1200	Salaries & Wages – Overtime	9,228	3,967	23,460	22,000	20,000	(2,000)	-9.09%
60-4730-1300	Salaries & Wages – Holiday	8,174	10,288	9,718	15,000	11,000	(4,000)	-26.67%
<i>Employee Benefits:</i>								
60-4730-2100	FICA/Medicare - Employer	26,367	29,872	32,225	31,550	29,000	(2,550)	-8.08%
60-4730-2210	Virginia Retirement System	57,572	63,362	65,806	65,150	61,000	(4,150)	-6.37%
60-4730-2220	ICMA – Employer Contribution	2,520	3,408	3,408	3,400	3,800	400	11.76%
60-4730-2300	Hospital/Medical Plans	46,163	52,746	58,441	67,250	68,000	750	1.12%
60-4730-2400	Group Life Insurance	2,781	2,971	2,703	3,700	3,100	(600)	-16.22%
60-4730-2500	Unemployment Insurance	64	94	381	150	300	150	100.00%
60-4730-2600	Workers' Compensation	3,539	3,060	4,725	5,000	6,500	1,500	30.00%
60-4730-2800	Employee Appreciation	1,450	1,450	1,450	1,650	1,650	0	0.00%
60-4730-2900	Accrued Annual and Sick Leave	4,992	7,528	7,336	0	0	0	0.00%
60-4730-2910	Annual OPEB Cost	0	4,796	5,236	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4730-3110	Accounting and Auditing Services	6,170	5,613	5,750	8,000	0	(8,000)	-100.00%
60-4730-3130	Engineering and Architectural	14,188	2,000	4,705	3,500	3,500	0	0.00%
60-4730-3140	Legal Services	0	97	0	1,500	0	(1,500)	-100.00%
60-4730-3210	Repairs and Maintenance	8,899	11,920	12,016	15,000	15,000	0	0.00%
60-4730-3220	Service Contracts	15,995	9,950	11,237	40,000	40,000	0	0.00%
60-4730-3300	Printing	43	0	0	500	500	0	0.00%
60-4730-3400	Advertising	2,462	0	0	2,000	500	(1,500)	-75.00%
60-4730-3500	Laundry and Dry Cleaning	6,207	7,002	8,945	8,800	10,000	1,200	13.64%
60-4730-3700	Sludge Removal	43,368	43,773	42,130	100,000	50,000	(50,000)	-50.00%

WASTEWATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4730-4110	Electrical Services	53,065	78,856	249,893	325,000	165,000	(160,000)	-49.23%
60-4730-4120	Heating Services	168	41	224	0	0	0	0.00%
60-4730-4210	Postal Services	202	124	82	500	1,000	500	100.00%
60-4730-4220	Telecommunications	2,242	2,441	6,726	3,500	4,500	1,000	28.57%
60-4730-4310	Vehicle Liability Insurance	0	3,000	1,931	3,500	3,000	(500)	-14.29%
60-4730-4320	General Liability Insurance	0	6,870	6,000	6,000	6,500	500	8.33%
60-4730-4510	Mileage	0	0	0	250	150	(100)	-40.00%
60-4730-4520	Convention, Training, & Education	2,041	894	526	3,500	1,500	(2,000)	-57.14%
60-4730-4610	Association and Membership Dues	4,965	5,876	6,538	6,800	9,000	2,200	32.35%
60-4730-4620	Books/Subscriptions/Educational	544	288	78	500	250	(250)	-50.00%
<i>Materials and Supplies:</i>								
60-4730-5100	Materials & Supplies	18,474	11,220	20,574	18,000	25,000	7,000	38.89%
60-4730-5200	Office Supplies & Equipment	517	813	2,095	2,000	3,000	1,000	50.00%
60-4730-5300	Food Supplies and Food Service	379	545	491	500	500	0	0.00%
60-4730-5400	Chemical and Laboratory Supplies	39,356	48,041	47,738	70,000	75,000	5,000	7.14%
60-4730-5600	Vehicle and Powered Equipment	3,462	3,410	8,012	7,200	8,000	800	11.11%
60-4730-5700	Uniforms and Wearing Apparel	405	237	360	500	500	0	0.00%
60-4730-5800	Janitorial Supplies	269	641	2,362	2,000	2,000	0	0.00%
TOTAL WASTEWATER TREATMENT PLANT EXPENDITURES:		714,776	809,599	1,049,673	1,180,877	973,750	(207,127)	-17.54%

SANITARY SEWER MAINTENANCE

Sanitary Sewer Maintenance: The Sanitary Sewer Maintenance function is responsible for the operation and maintenance of the Town’s wastewater collection system.



SANITARY SEWER MAINTENANCE

Sanitary Sewer Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SANITARY SEWER MAINTENANCE:</u>								
<i>Salaries & Benefits:</i>								
60-4740-1100	Salaries & Wages – Regular	107,262	112,258	114,540	115,000	115,000	0	0.00%
60-4740-1200	Salaries & Wages – Overtime	8,350	6,507	5,215	11,000	8,000	(3,000)	-27.27%
60-4740-1300	Salaries & Wages – Holiday	0	0	0	500	0	(500)	-100.00%
<i>Employee Benefits:</i>								
60-4740-2100	FICA/Medicare - Employer	8,412	8,594	8,524	8,800	8,800	0	0.00%
60-4740-2210	Virginia Retirement System	19,815	20,962	21,209	24,000	22,000	(2,000)	-8.33%
60-4740-2220	ICMA – Employer Contribution	840	840	840	900	900	0	0.00%
60-4740-2300	Hospital/Medical Plans	28,692	25,724	27,930	33,500	37,000	3,500	10.45%
60-4740-2400	Group Life Insurance	1,127	983	878	1,100	1,100	0	0.00%
60-4740-2500	Unemployment Insurance	9	37	159	150	150	0	0.00%
60-4740-2600	Workers' Compensation	3,000	3,195	4,725	4,700	6,200	1,500	31.91%
60-4740-2800	Employee Appreciation	700	700	700	700	700	0	0.00%
60-4740-2900	Accrued Annual and Sick Leave	728	48	(817)	0	0	0	0.00%
60-4740-2910	Annual OPEB Cost	0	2,399	2,291	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4740-3120	Consulting Services	0	0	0	0	0	0	0.00%
60-4740-3210	Repairs and Maintenance	26,036	8,078	24,888	27,500	24,000	(3,500)	-12.73%
60-4740-3500	Laundry and Dry Cleaning	1,731	1,813	1,950	2,100	2,100	0	0.00%

SANITARY SEWER MAINTENANCE, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4740-4110	Electrical Services	2,383	1,520	91	1,800	0	(1,800)	-100.00%
60-4740-4210	Postal Services	3,024	4,266	4,772	4,500	4,200	(300)	-6.67%
60-4740-4220	Telecommunications	441	339	465	800	800	0	0.00%
60-4740-4310	Vehicle Liability Insurance	0	3,000	2,000	2,000	3,000	1,000	50.00%
60-4740-4320	General Liability Insurance	0	5,799	6,000	6,000	0	(6,000)	-100.00%
60-4740-4510	Mileage	0	0	0	100	0	(100)	-100.00%
60-4740-4520	Convention, Training, & Education	517	0	40	500	250	(250)	-50.00%
<i>Materials and Supplies:</i>								
60-4740-5100	Materials & Supplies	21,850	7,039	14,296	21,000	16,500	(4,500)	-21.43%
60-4740-5200	Office Supplies & Equipment	654	558	1,078	1,000	1,000	0	0.00%
60-4740-5300	Food Supplies and Food Service	1,745	835	378	1,200	500	(700)	-58.33%
60-4740-5600	Vehicle and Powered Equipment	4,124	2,956	3,990	3,900	3,900	0	0.00%
60-4740-5700	Uniforms and Wearing Apparel	364	296	974	500	500	0	0.00%
TOTAL SANITARY SEWER MAINTENANCE EXPENDITURES:		241,804	218,746	247,116	273,250	256,600	(16,650)	-6.09%

NON-DEPARTMENTAL

Non-departmental consists of expenditures for the following functions:

Capital Outlay: The Capital Outlay function accounts for expenditures related to the Town's fixed asset additions and contribution projects.

Debt Service: The Debt Service function accounts for the payment of principal and interest on the Town's general long-term debt.

Transfers and Reserves: The Town Council may transfers monies to another fund or may reserve a portion of the budgeted revenues (i.e., a reserve for debt service or a reserve for contingency)

Services Charges: Service Charges account for the bank fees incurred by the Town.

NON-DEPARTMENTAL

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NON-DEPARTMENTAL:</u>								
<u>CAPITAL OUTLAY:</u>								
60-4910-6100	Machinery and Equipment	466,159	98,088	115,988	0	0	0	0.00%
60-4910-6400	Motor Vehicles and Equipment	43,092	14,786	0	0	0	0	0.00%
60-4910-6600	Capital Leases	0	0	0	0	0	0	0.00%
60-4910-6911	Trunk Sewer Expansion	520,061	739,084	0	0	0	0	0.00%
60-4910-6912	WWTP Expansion	3,545,991	20,247,228	5,130,285	0	0	0	0.00%
60-4910-6914	Water Utility Extension Project	0	0	20,992	484,000	0	(484,000)	-100.00%
TOTAL CAPITAL OUTLAY:		4,575,303	21,099,186	5,267,265	484,000	0	(484,000)	-100.00%
<u>DEBT SERVICE:</u>								
60-4920-7110	Principal Payments	299,004	591,949	895,688	1,175,000	1,190,000	15,000	1.28%
60-4920-7120	Interest Payments	382,730	373,635	357,698	349,000	331,000	(18,000)	-5.16%
TOTAL DEBT SERVICE:		681,734	965,584	1,253,386	1,524,000	1,521,000	(3,000)	-0.20%
<u>TRANSFERS & RESERVES:</u>								
60-4930-8500	Reserve for Contingency	0	0	0	0	0	0	0.00%
60-4930-8510	Reserve for Debt Service	0	0	0	0	0	0	0.00%
TOTAL TRANSFERS & RESERVES:		0	0	0	0	0	0	0.00%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Amended Budget	FY 2012 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SERVICE CHARGES:</u>								
60-4940-4800	Bank Service Charges	2,976	1,584	1,279	6,000	5,000	(1,000)	-16.67%
TOTAL SERVICE CHARGES:		2,976	1,584	1,279	6,000	5,000	(1,000)	-16.67%
TOTAL NON-DEPARTMENTAL EXPENDITURES:		5,260,013	22,066,354	6,521,930	2,014,000	1,526,000	(488,000)	-24.23%
TOTAL PUBLIC UTILITIES FUND EXPENDITURES:		7,269,103	24,262,112	8,839,657	4,500,004	3,751,500	(748,504)	-16.63%