

Town of Woodstock, Virginia
Fiscal Year 2014 Adopted Budget

The cover page illustrates the completion of the Jean Minton Fogle Memorial Garden located at W.O. Riley Park. The Memorial Garden was funded exclusively through the generous contributions from Ms. Fogle's family and friends. Nature served as an inspiration to Ms. Fogle, who was a naturalist, photographer, and author. The Town hopes that visitors to the Memorial Garden will enjoy the quietude and beauty of nature that this tribute garden has to offer.

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
PUBLIC SAFETY	33
Police Department Expenditures	34
Fire and Emergency Medical Services Expenditures	35

TABLE OF CONTENTS

PUBLIC WORKS.....	356
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

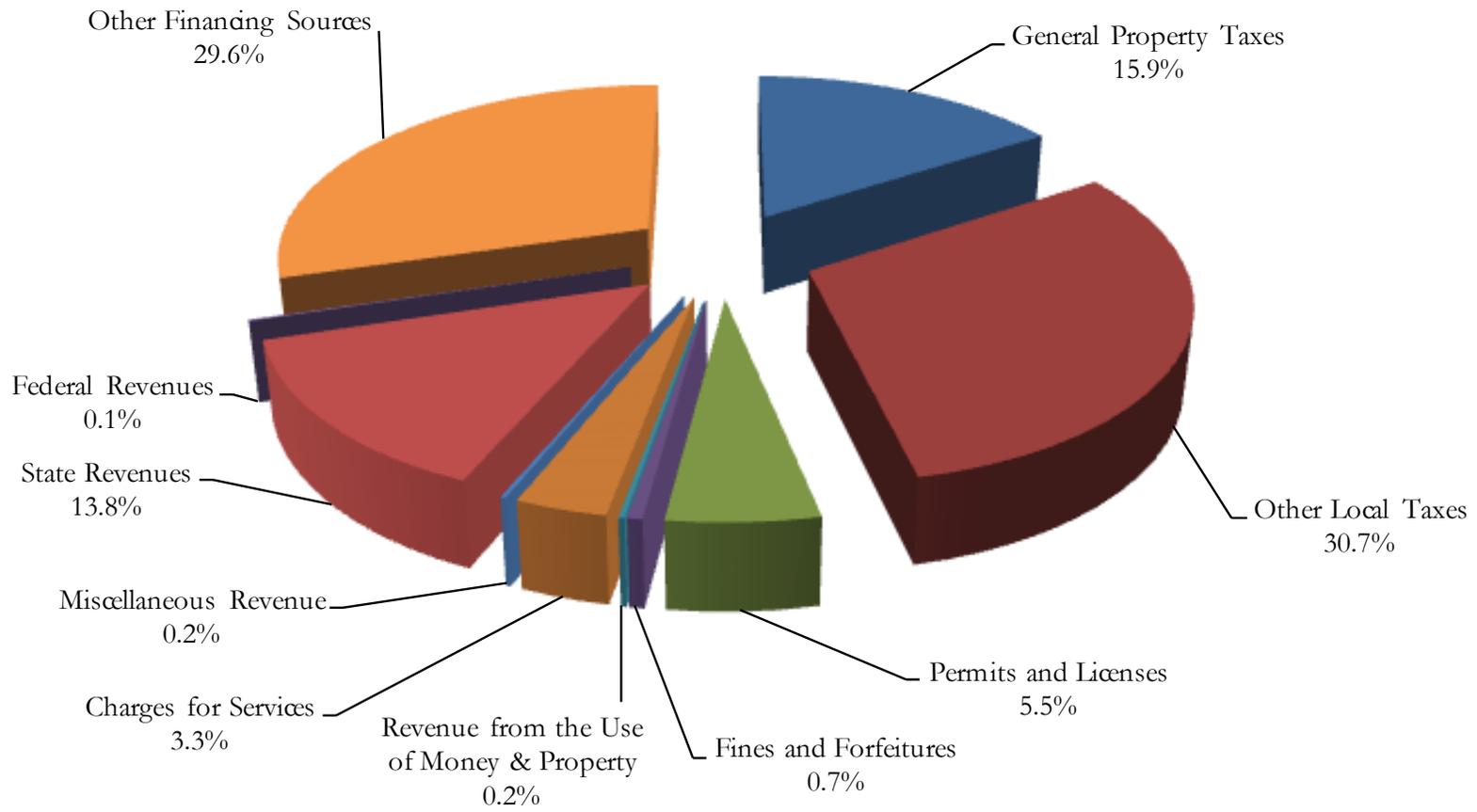
General Fund Revenues Summary

	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
General Property Taxes	1,072,371	1,067,235	1,062,486	1,020,400	1,049,800	29,400	2.88%
Other Local Taxes	1,808,074	1,863,818	1,934,809	1,947,200	2,032,000	84,800	4.35%
Permits and Licenses	368,409	366,300	352,145	349,000	363,000	14,000	4.01%
Fines and Forfeitures	40,930	38,766	44,209	36,800	36,000	(800)	-2.17%
Revenue from the Use of Money & Property	23,683	18,866	20,844	17,500	14,300	(3,200)	-18.29%
Charges for Services	208,649	219,375	226,596	208,500	218,900	10,400	4.99%
Miscellaneous Revenue	15,724	53,236	62,254	12,500	12,500	0	0.00%
State Revenues	860,195	862,786	904,392	903,200	917,891	14,691	1.63%
Federal Revenues	81,640	21,596	86,894	10,000	9,000	(1,000)	-10.00%
Other Financing Sources	61,662	63,424	24,501	705,976	1,955,200	1,249,224	176.95%
TOTAL GENERAL FUND REVENUES:	4,541,337	4,575,402	4,719,130	5,211,076	6,608,591	1,397,515	26.82%

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Revenues by Category

**FY 2014 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 2013 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 2013 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 2013 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 2013 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 \$0.25 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 solid waste and the bi-weekly collection and disposal of 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 \$40.00 (Town resident) or \$50.00 (non-resident) 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.

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

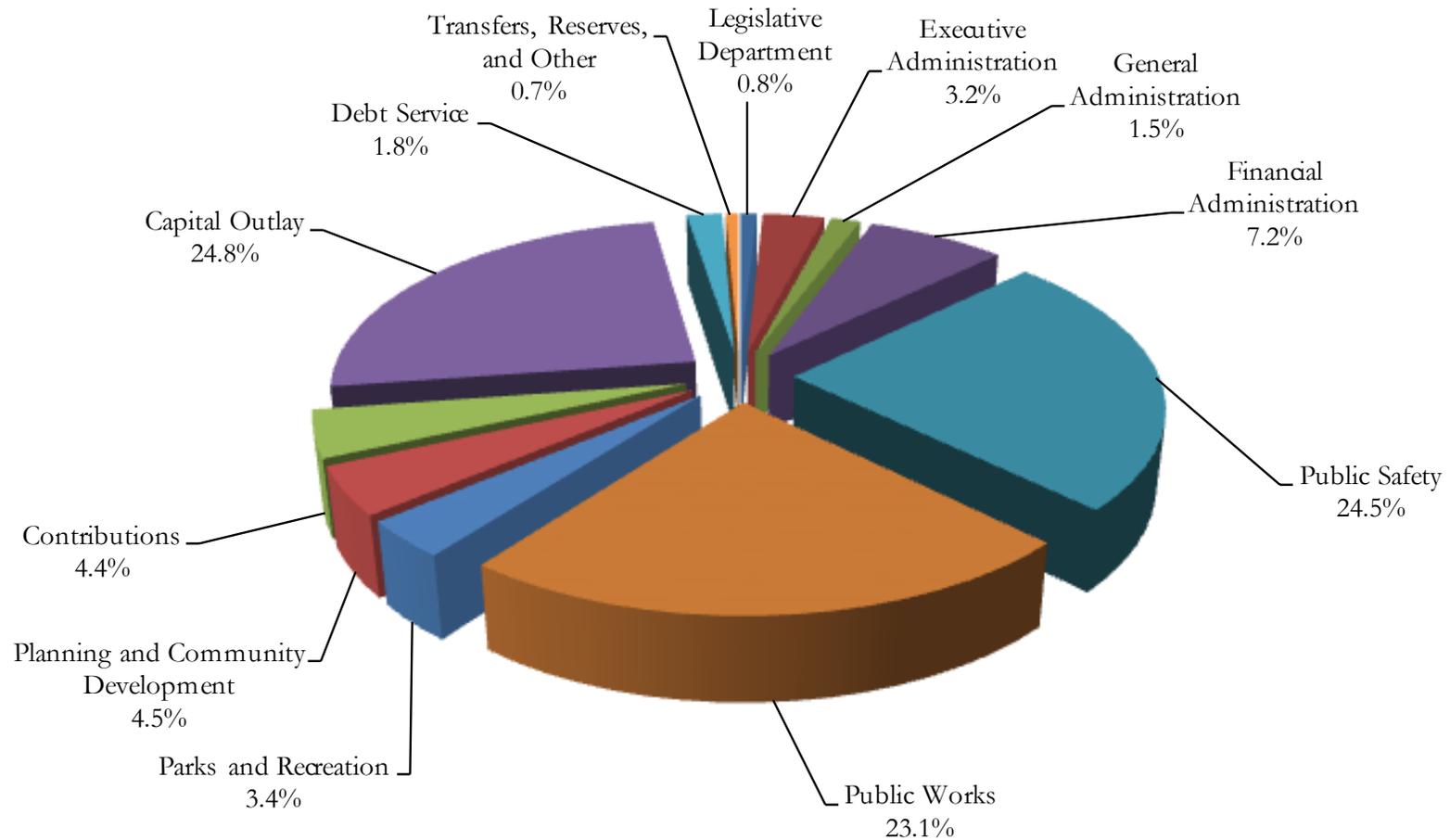
General Fund Budgeted Expenditures by Department

	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
Legislative Department	35,023	56,761	56,683	56,055	56,100	45	0.08%
Executive Administration	75,883	180,083	181,206	197,740	213,300	15,560	7.87%
General Administration	49,088	86,457	92,102	98,215	101,245	3,030	3.09%
Financial Administration	358,644	387,744	352,172	491,400	477,680	(13,720)	-2.79%
Electoral Board	1,658	0	1,933	0	2,500	2,500	0.00%
Public Safety	1,433,595	1,299,755	1,308,996	1,426,224	1,617,670	191,446	13.42%
Public Works	1,375,118	1,338,803	1,375,286	1,520,356	1,524,390	4,034	0.27%
Parks and Recreation	190,834	214,513	222,624	257,650	225,750	(31,900)	-12.38%
Planning and Community Development	210,846	187,965	237,367	265,460	295,225	29,765	11.21%
Contributions	29,000	53,000	103,000	279,000	288,000	9,000	3.23%
Capital Outlay	218,785	145,713	145,422	164,700	1,641,200	1,476,500	896.48%
Debt Service	128,480	53,214	51,742	65,600	121,500	55,900	85.21%
Transfers, Reserves, and Other	843	576	110,319	388,676	44,031	(344,645)	-88.67%
TOTAL GENERAL FUND EXPENDITURES:	4,107,797	4,004,584	4,238,852	5,211,076	6,608,591	1,397,515	26.82%

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Expenditures by Department

**FY 2014 General Fund
Budgeted Expenditures by Category**



GENERAL FUND REVENUES

Account Number	Account Name	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>								
<i>Local Revenues:</i>								
<i>General Property Taxes</i>								
10-3110-0001	Real Property Taxes - Current	741,995	744,296	748,885	745,000	745,000	0	0.00%
10-3110-0002	Real Property Taxes - Delinquent	55,283	58,943	49,392	35,000	48,000	13,000	37.14%
10-3110-0003	Personal Property Taxes - Current	204,355	181,932	187,470	180,000	190,000	10,000	5.56%
10-3110-0004	Personal Property Taxes - Delinquent	27,143	36,116	36,328	30,000	30,000	0	0.00%
10-3110-0005	Machinery & Tools Taxes - Current	5,860	1,720	1,687	1,500	1,500	0	0.00%
10-3110-0006	Machinery & Tools Taxes - Delinquent	391	(125)	1,309	200	1,000	800	400.00%
10-3110-0007	Real Property Taxes Public Service Corp - Current	18,196	21,889	20,167	20,000	20,000	0	0.00%
10-3110-0008	Real Property Taxes Public Service Corp - Delinquent	0	113	2	0	0	0	0.00%
10-3110-0009	Personal Property Taxes Public Service Corp - Current	0	0	272	200	300	100	50.00%
10-3110-0011	Penalties - All Property Taxes	12,449	13,796	11,274	5,500	10,000	4,500	81.82%
10-3110-0012	Interest - All Property Taxes	6,699	8,555	5,700	3,000	4,000	1,000	33.33%
		1,072,371	1,067,235	1,062,486	1,020,400	1,049,800	29,400	2.88%
<i>Other Local Taxes</i>								
10-3120-0020	County Sales Taxes	180,407	189,043	196,487	185,000	195,000	10,000	5.41%
10-3120-0021	Consumer Utility Taxes	84,408	86,170	87,174	80,000	85,000	5,000	6.25%
10-3120-0022	Telecommunications Tax	98,442	97,955	95,963	95,000	95,000	0	0.00%
10-3120-0023	Franchise License Taxes	175,542	185,327	158,354	170,000	160,000	(10,000)	-5.88%
10-3120-0024	Cigarette Taxes	98,658	89,186	105,627	185,000	200,000	15,000	8.11%
10-3120-0025	Transient Occupancy Taxes	143,360	176,252	185,699	180,000	190,000	10,000	5.56%
10-3120-0026	Meals Taxes	887,187	914,462	981,733	931,000	985,000	54,000	5.80%
10-3120-0027	Vehicle License Taxes	101,420	92,003	89,108	90,000	90,000	0	0.00%
10-3120-0028	Public Right-of-Way Fees	30,647	25,663	27,274	25,000	25,000	0	0.00%
10-3120-0031	Penalties - All Other Local Taxes	7,988	7,757	7,390	6,000	7,000	1,000	16.67%
10-3120-0032	Interest - All Other Local Taxes	15	0	0	200	0	(200)	-100.00%
		1,808,074	1,863,818	1,934,809	1,947,200	2,032,000	84,800	4.35%

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits/Licenses</u>								
10-3130-0040	Business, Professional, Occupational Licenses	341,656	333,448	337,505	330,000	350,000	20,000	6.06%
10-3130-0041	Penalties - Business, Professional, Occupational	1,103	1,691	1,150	1,000	1,000	0	0.00%
10-3130-0042	Development Permits and Fees	25,650	31,161	13,490	18,000	12,000	(6,000)	-33.33%
		368,409	366,300	352,145	349,000	363,000	14,000	4.01%
<u>Fines/Forfeitures</u>								
10-3140-0060	Court Fines and Forfeitures	38,739	36,766	43,179	35,000	35,000	0	0.00%
10-3140-0061	Parking Fines	2,191	2,000	1,030	1,800	1,000	(800)	-44.44%
		40,930	38,766	44,209	36,800	36,000	(800)	-2.17%
<u>Revenue from the Use of Money & Property</u>								
10-3150-0080	Interest on Bank Deposits	20,788	16,021	18,524	15,000	12,000	(3,000)	-20.00%
10-3150-0084	Rental of Recreational Properties	2,895	2,845	2,320	2,500	2,300	(200)	-8.00%
		23,683	18,866	20,844	17,500	14,300	(3,200)	-18.29%
<u>Charges for Services</u>								
10-3160-0090	Refuse Collection Fees	165,537	166,982	169,697	160,000	165,000	5,000	3.13%
10-3160-0110	Swimming Pool Fees	39,486	49,063	52,610	45,000	50,000	5,000	11.11%
10-3160-0111	Swimming Lessons	2,760	2,590	3,600	2,500	3,200	700	28.00%
10-3160-0112	Concessions	866	740	689	1,000	700	(300)	-30.00%
		208,649	219,375	226,596	208,500	218,900	10,400	4.99%
<u>Miscellaneous Revenue</u>								
10-3170-0120	Miscellaneous Receipts	14,924	45,641	57,054	10,000	10,000	0	0.00%
10-3170-0121	Gifts and Donations	800	7,595	5,200	2,500	2,500	0	0.00%
		15,724	53,236	62,254	12,500	12,500	0	0.00%

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>State Revenues</u>								
<u>Non-categorical Aid:</u>								
10-3210-0201	Rolling Stock Tax	4,278	4,338	4,462	4,000	5,000	1,000	25.00%
10-3210-0202	Motor Vehicle Rental Tax	459	457	470	500	500	0	0.00%
10-3210-0203	Personal Property Tax Reimbursement	106,753	106,753	106,753	106,700	106,753	53	0.05%
		111,490	111,548	111,685	111,200	112,253	1,053	0.95%
<u>Categorical Aid:</u>								
10-3220-0300	Law Enforcement Assistance Grant	103,702	102,484	98,888	95,000	98,888	3,888	4.09%
10-3220-0310	Distribution of Fire Program Funds	14,889	11,558	14,646	12,000	12,500	500	4.17%
10-3220-0315	Street and Highway Maintenance	606,267	636,446	667,173	685,000	685,000	0	0.00%
10-3220-0316	Local Government Challenge Grant	0	750	0	0	750	750	0.00%
10-3220-0320	Community Facilities Grant	13,847	0	0	0	0	0	0.00%
10-3220-0321	VHDA MUMI Planning Grant	10,000	0	0	0	0	0	0.00%
10-3220-0322	Dam Safety, Flood Prevention & Protection Grant	0	0	12,000	0	8,500	8,500	0.00%
		748,705	751,238	792,707	792,000	805,638	13,638	1.72%
<u>Federal Revenues</u>								
<u>Categorical Aid:</u>								
10-3320-0500	Bulletproof Vest Partnership Grant Program	1,761	1,752	695	2,000	1,000	(1,000)	-143.88%
10-3320-0501	Justice Assistance Grant Program	3,129	3,129	3,342	3,000	3,000	0	0.00%
10-3320-0503	State and Community Highway Safety Grant Program	1,524	7,579	8,688	5,000	5,000	0	0.00%
10-3320-0530	Transportation Enhancement Program	70,049	0	0	0	0	0	0.00%
10-3320-0531	USDA Cooperative Forestry Assistance Grant	5,177	9,136	35,686	0	0	0	0.00%
10-3320-0531	USDA Cooperative Forestry Assistance Grant	0	0	38,483	0	0	0	0.00%
		81,640	21,596	86,894	10,000	9,000	(1,000)	-10.00%
<u>Other Financing Sources:</u>								
<u>Non-Revenue Receipts:</u>								
10-3410-0600	Transfers from General Fund	0	0	0	0	0	0	0.00%
10-3410-0602	Transfers from Recreation Fund	35,947	0	0	0	0	0	0.00%
10-3410-0603	Sale of Land, Vehicles, Equipment, and Buildings	0	0	24,501	0	0	0	0.00%
10-3410-0604	Proceeds from Indebtedness	25,715	63,424	0	36,000	1,141,200	1,105,200	3070.00%
10-3410-0605	Transfers from Unreserved Fund Balance	0	0	0	669,976	814,000	144,024	21.50%
		61,662	63,424	24,501	705,976	1,955,200	1,249,224	176.95%
TOTAL GENERAL FUND REVENUES:		4,541,337	4,575,402	4,719,130	5,211,076	6,608,591	1,397,515	26.82%

LEGISLATIVE DEPARTMENT

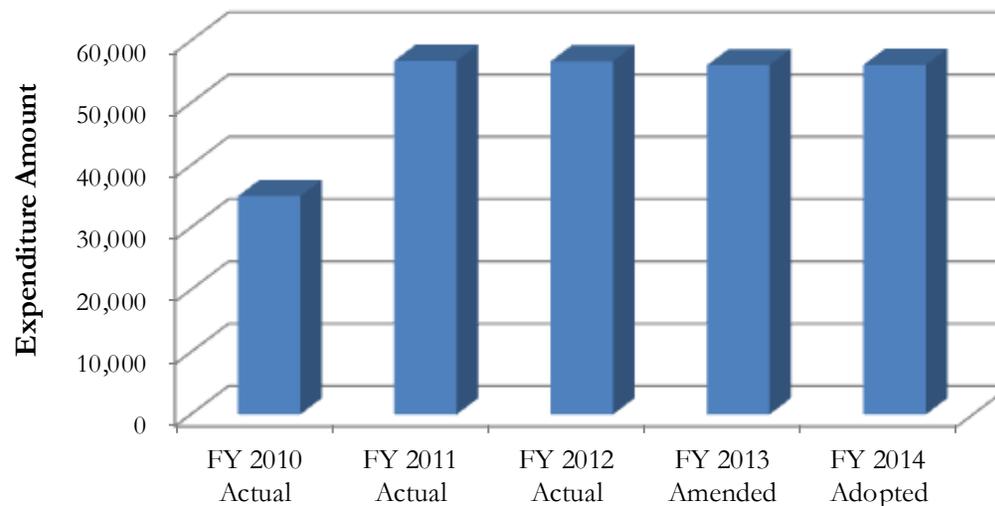
The Legislative Department consists of expenditures for the following:

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 2014 is as follows:

Jeremy D. McCleary, Mayor	
A. Paje Cross	Alicia Gutshall
Frank Haun	Stephen D. Heishman
Jackie Lambert	Michael Funkhouser

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 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LEGISLATIVE DEPARTMENT:</u>								
<u>TOWN COUNCIL:</u>								
<i>Salaries & Benefits:</i>								
10-4110-1100	Salaries & Wages – Regular	20,250	40,500	40,300	40,500	40,500	0	0.00%
<i>Employee Benefits:</i>								
10-4110-2100	FICA/Medicare - Employer	1,549	3,099	3,083	3,100	3,100	0	0.00%
10-4110-2500	Unemployment Insurance	246	0	326	400	400	0	0.00%
<i>Contractual Services:</i>								
10-4110-3300	Printing	0	1,732	0	800	500	(300)	-37.50%
10-4110-3400	Advertising	908	715	0	500	500	0	0.00%
10-4110-3800	Other Contractual Services	4,569	4,093	6,862	6,000	6,000	0	0.00%
<i>Other Charges:</i>								
10-4110-4210	Postal Services	0	1,416	0	0	0	0	0.00%
10-4110-4510	Mileage	0	152	0	0	0	0	0.00%
10-4110-4520	Convention, Training, & Education	1,131	2,277	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
10-4110-5100	Materials and Supplies	798	148	14	200	200	0	0.00%
10-4110-5200	Office Supplies & Equipment	247	0	201	300	200	(100)	-33.33%
10-4110-5300	Food Supplies & Food Services	2,837	912	2,557	1,800	1,800	0	0.00%
TOTAL TOWN COUNCIL EXPENDITURES:		32,535	55,044	53,343	53,600	53,200	(400)	-0.75%

LEGISLATIVE DEPARTMENT, CONTINUED

Town Clerk Expenditures

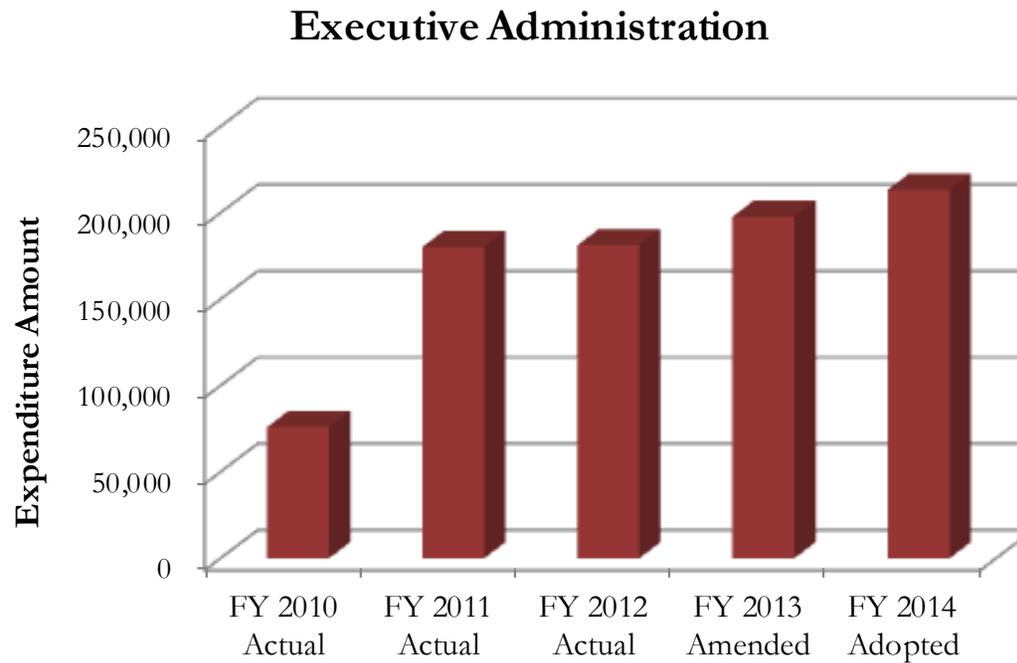
Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOWN CLERK:</u>								
<i>Salaries & Benefits:</i>								
10-4111-1100	Salaries & Wages – Regular	2,175	1,600	2,863	2,000	2,400	400	20.00%
<i>Employee Benefits:</i>								
10-4111-2100	FICA/Medicare - Employer	159	117	199	155	200	45	29.03%
<i>Materials and Supplies:</i>								
10-4111-5200	Office Supplies & Equipment	154	0	278	300	300	0	0.00%
TOTAL TOWN CLERK EXPENDITURES:		2,488	1,717	3,340	2,455	2,900	445	18.13%
TOTAL LEGISLATIVE EXPENDITURES:		35,023	56,761	56,683	56,055	56,100	45	0.08%

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 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>EXECUTIVE ADMINISTRATION:</u>								
<u>TOWN MANAGER:</u>								
<i>Salaries & Benefits:</i>								
10-4120-1100	Salaries & Wages – Regular	30,310	89,147	91,149	96,440	90,000	(6,440)	-6.68%
<i>Employee Benefits:</i>								
10-4120-2100	FICA/Medicare - Employer	2,501	3,054	7,194	7,500	7,000	(500)	-6.67%
10-4120-2210	Virginia Retirement System	5,301	12,445	16,070	16,700	14,800	(1,900)	-11.38%
10-4120-2220	ICMA – Employer Contribution	286	8,144	840	840	840	0	0.00%
10-4120-2300	Hospital/Medical Plans	3,248	10,548	11,184	12,500	7,800	(4,700)	-37.60%
10-4120-2400	Group Life Insurance	219	125	234	1,250	1,200	(50)	-4.00%
10-4120-2500	Unemployment Insurance	93	123	70	50	50	0	0.00%
10-4120-2600	Workers' Compensation	145	0	0	100	100	0	0.00%
10-4120-2800	Employee Appreciation	300	300	300	300	300	0	0.00%
10-4120-2900	Accrued Annual and Sick Leave	0	0	0	0	28,000	28,000	0.00%
<i>Contractual Services:</i>								
10-4120-3120	Consulting Services	0	2,556	0	0	0	0	0.00%
10-4120-3300	Printing	23	175	0	150	150	0	0.00%
<i>Other Charges:</i>								
10-4120-4210	Postal Services	17	0	0	200	200	0	0.00%
10-4120-4220	Telecommunications	1,046	864	757	1,000	0	(1,000)	-100.00%
10-4120-4520	Convention, Training, & Education	2,077	1,346	1,982	2,000	2,000	0	0.00%
10-4120-4610	Association and Membership Dues	1,643	1,775	1,738	2,000	2,000	0	0.00%
10-4120-4620	Books/Subscriptions/Educational	0	0	0	500	500	0	0.00%
<i>Materials and Supplies:</i>								
10-4120-5100	Materials and Supplies	876	539	355	500	1,000	500	100.00%
10-4120-5200	Office Supplies & Equipment	693	100	0	700	1,000	300	42.86%
10-4120-5300	Food Supplies & Food Services	1,372	497	367	750	750	0	0.00%
TOTAL TOWN MANAGER EXPENDITURES:		50,150	131,738	132,240	143,480	157,690	14,210	9.90%

EXECUTIVE ADMINISTRATION, CONTINUED

Assistant Town Manager Expenditures

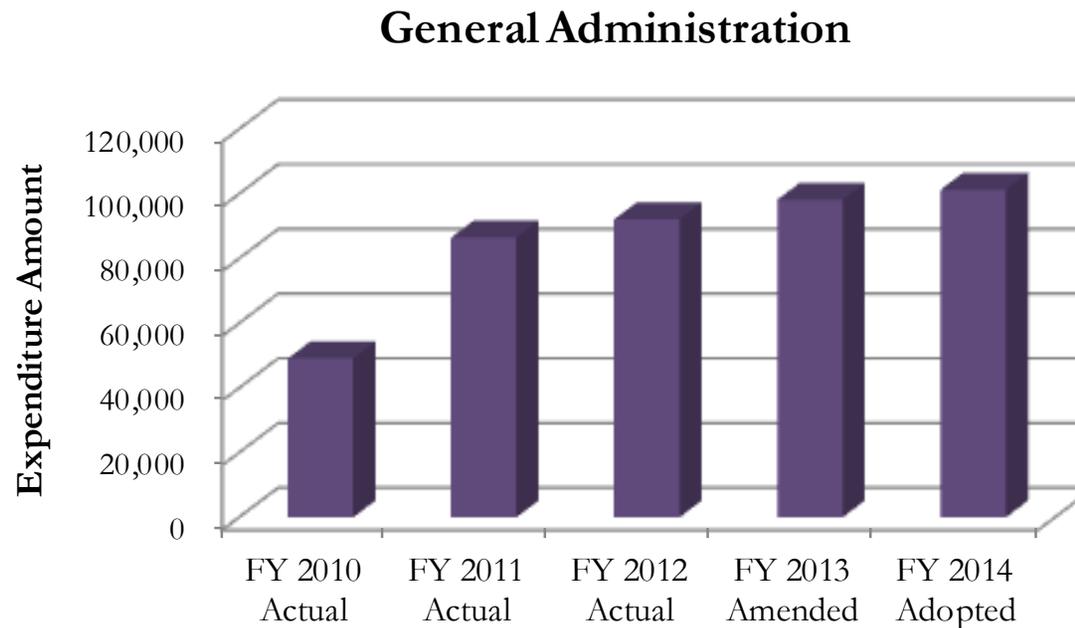
Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ASSISTANT TOWN MANAGER:</u>								
<i>Salaries & Benefits:</i>								
10-4121-1100	Salaries & Wages – Regular	17,716	35,432	36,229	38,400	39,100	700	1.82%
<i>Employee Benefits:</i>								
10-4121-2100	FICA/Medicare - Employer	1,357	2,714	2,758	3,000	3,000	0	0.00%
10-4121-2210	Virginia Retirement System	3,098	6,247	6,387	6,700	6,800	100	1.49%
10-4121-2300	Hospital/Medical Plans	1,290	2,850	3,024	3,400	3,900	500	14.71%
10-4121-2400	Group Life Insurance	128	50	101	500	550	50	10.00%
10-4121-2500	Unemployment Insurance	24	62	35	35	35	0	0.00%
10-4121-2600	Workers' Compensation	145	0	0	100	100	0	0.00%
10-4121-2800	Employee Appreciation	125	125	125	125	125	0	0.00%
<i>Contractual Services:</i>								
10-4121-3300	Printing	0	0	0	200	200	0	0.00%
<i>Other Charges:</i>								
10-4121-4210	Postal Services	36	0	0	250	250	0	0.00%
10-4121-4510	Mileage	116	180	0	250	250	0	0.00%
10-4121-4520	Convention, Training, & Education	50	326	32	500	500	0	0.00%
10-4121-4610	Association and Membership Dues	25	165	188	200	200	0	0.00%
10-4121-4620	Books/Subscriptions/Educational	0	70	0	100	100	0	0.00%
<i>Materials and Supplies:</i>								
10-4121-5200	Office Supplies & Equipment	1,623	125	87	500	500	0	0.00%
TOTAL ASSISTANT TOWN MANAGER EXPENDITURES:		25,733	48,346	48,966	54,260	55,610	1,350	2.49%
TOTAL EXECUTIVE ADMINISTRATION:		75,883	180,084	181,206	197,740	213,300	15,560	7.87%

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

Town Attorney Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL ADMINISTRATION:</u>								
<u>TOWN ATTORNEY:</u>								
<i>Salaries & Benefits:</i>								
10-4130-1100	Salaries & Wages - Regular	19,696	39,392	41,278	40,370	48,500	8,130	20.14%
<i>Employee Benefits:</i>								
10-4130-2100	FICA/Medicare - Employer	1,507	3,013	3,166	3,100	3,700	600	19.35%
10-4130-2600	Workers' Compensation	44	33	0	50	20	(30)	-60.00%
<i>Contractual Services:</i>								
10-4130-3140	Legal Services	6,355	6,993	7,888	8,000	0	(8,000)	-100.00%
<i>Other Charges:</i>								
10-4130-4520	Convention, Training, & Education	0	0	0	200	200	0	0.00%
10-4130-4610	Association and Membership Dues	375	220	270	550	500	(50)	-9.09%
TOTAL TOWN ATTORNEY EXPENDITURES:		27,977	49,651	52,602	52,270	52,920	650	1.24%

GENERAL ADMINISTRATION, CONTINUED

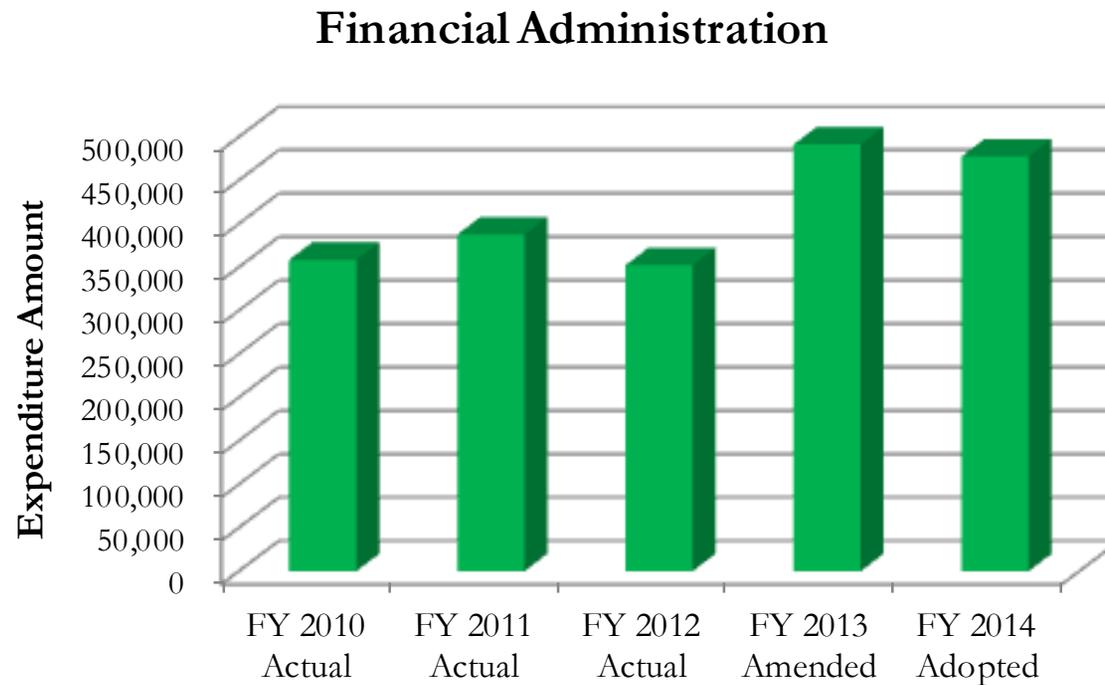
Risk Manager Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
RISK MANAGER:								
<i>Salaries & Benefits:</i>								
10-4131-1100	Salaries & Wages - Regular	11,330	22,660	23,749	24,600	27,200	2,600	10.57%
<i>Employee Benefits:</i>								
10-4131-2100	FICA/Medicare - Employer	849	1,667	1,656	1,900	2,100	200	10.53%
10-4131-2210	Virginia Retirement System	1,982	3,995	4,187	4,300	4,700	400	9.30%
10-4131-2220	ICMA – Employer Contribution	101	210	210	210	210	0	0.00%
10-4131-2300	Hospital/Medical Plans	1,839	4,062	5,524	6,200	7,250	1,050	16.94%
10-4131-2400	Group Life Insurance	82	32	66	350	355	5	1.43%
10-4131-2500	Unemployment Insurance	24	62	35	35	35	0	0.00%
10-4131-2600	Workers' Compensation	145	0	0	125	0	(125)	-100.00%
10-4131-2720	Educational Assistance	0	3,000	2,418	3,000	0	(3,000)	-100.00%
10-4131-2800	Employee Appreciation	125	125	125	125	125	0	0.00%
<i>Contractual Services:</i>								
10-4131-3300	Printing	0	127	126	200	500	300	150.00%
<i>Other Charges:</i>								
10-4131-4210	Postal Services	55	21	30	150	500	350	233.33%
10-4131-4510	Mileage	252	203	30	250	250	0	0.00%
10-4131-4520	Convention, Training, & Education	965	108	994	1,500	1,500	0	0.00%
10-4131-4610	Association and Membership Dues	160	260	180	200	200	0	0.00%
10-4131-4620	Books/Subscriptions/Educational	(80)	0	0	100	100	0	0.00%
10-4131-4630	Training – Sponsored by Locality	35	0	0	2,000	2,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4131-5200	Office Supplies & Equipment	2,441	35	117	400	1,000	600	150.00%
10-4131-5300	Food Supplies & Food Service	611	239	53	300	300	0	0.00%
10-4131-5700	Uniforms and Wearing Apparel	195	0	0	0	0	0	0.00%
TOTAL RISK MANAGER EXPENDITURES:		21,111	36,806	39,500	45,945	48,325	2,380	5.18%
TOTAL GENERAL ADMINISTRATION:		49,088	86,457	92,102	98,215	101,245	3,030	3.09%

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

Department of Finance Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 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	151,875	137,610	131,017	195,000	184,500	(10,500)	-5.38%
10-4140-1200	Salaries & Wages – Overtime	314	960	658	700	700	0	0.00%
<i>Employee Benefits:</i>								
10-4140-2100	FICA/Medicare - Employer	11,090	10,079	9,444	15,200	14,500	(700)	-4.61%
10-4140-2210	Virginia Retirement System	26,600	26,813	25,735	34,000	34,800	800	2.35%
10-4140-2220	ICMA – Employer Contribution	1,260	1,260	1,190	1,700	1,680	(20)	-1.18%
10-4140-2300	Hospital/Medical Plans	22,062	35,047	26,484	42,000	42,000	0	0.00%
10-4140-2400	Group Life Insurance	1,101	213	409	2,600	2,650	50	1.92%
10-4140-2500	Unemployment Insurance	232	185	278	200	100	(100)	-50.00%
10-4140-2600	Workers' Compensation	660	654	875	900	900	0	0.00%
10-4140-2720	Allowance - Educational Assistance	0	0	0	0	3,000	3,000	0.00%
10-4140-2800	Employee Appreciation	700	700	500	900	900	0	0.00%
<i>Contractual Services:</i>								
10-4140-3110	Accounting & Auditing Services	11,500	24,300	28,400	27,000	27,000	0	0.00%
10-4140-3210	Repairs and Maintenance	0	148	274	2,500	2,000	(500)	-20.00%
10-4140-3220	Service Contracts	29,428	56,236	40,093	50,000	60,000	10,000	20.00%
10-4140-3300	Printing	8,391	6,483	4,530	9,500	8,000	(1,500)	-15.79%
10-4140-3400	Advertising	988	226	940	600	600	0	0.00%

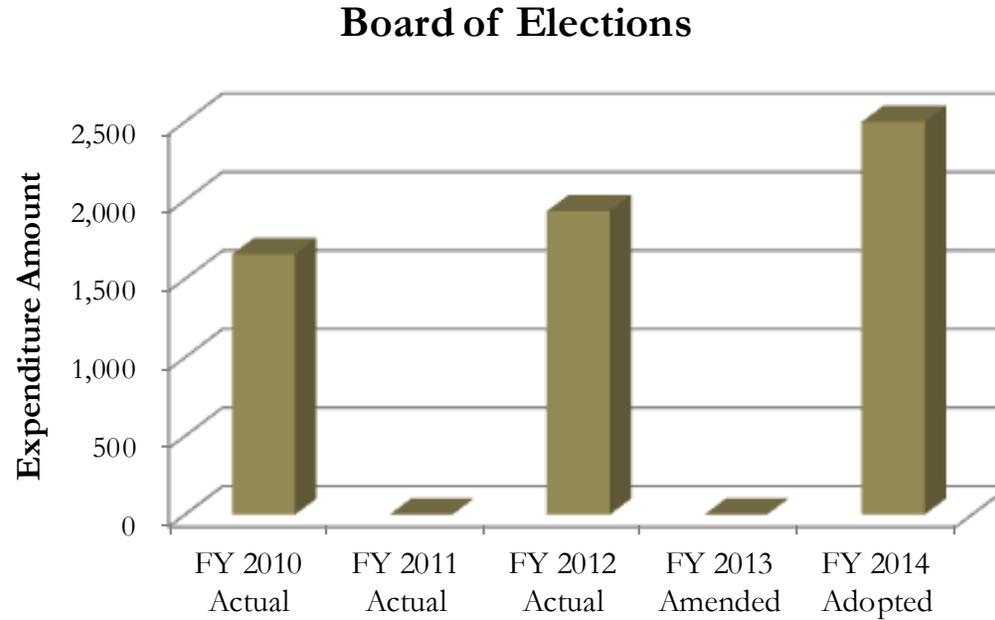
FINANCIAL ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
10-4140-4210	Postal Services	10,415	9,979	9,616	12,000	12,000	0	0.00%
10-4140-4220	Telecommunications	3,783	4,196	4,017	5,000	4,500	(500)	-10.00%
10-4140-4310	Vehicle Liability Insurance	17,000	11,518	15,070	17,000	17,000	0	0.00%
10-4140-4320	General Liability Insurance	28,000	30,367	29,967	32,000	32,000	0	0.00%
10-4140-4410	Lease of Equipment	10,341	10,228	9,285	15,000	12,000	(3,000)	-20.00%
10-4140-4510	Mileage	862	238	142	600	600	0	0.00%
10-4140-4520	Convention, Training, & Education	3,106	1,570	1,978	2,800	3,000	200	7.14%
10-4140-4610	Association and Membership Dues	2,799	2,609	2,143	2,700	3,000	300	11.11%
10-4140-4620	Books/Subscriptions/Educational	224	556	729	800	600	(200)	-25.00%
<i>Materials and Supplies:</i>								
10-4140-5100	Materials & Supplies	851	10,092	1,640	10,500	3,500	(7,000)	-66.67%
10-4140-5200	Office Supplies & Equipment	13,998	5,027	6,521	10,000	6,000	(4,000)	-40.00%
10-4140-5300	Food Supplies & Food Service	1,064	450	237	200	150	(50)	-25.00%
TOTAL DEPARTMENT OF FINANCE EXPENDITURES:		358,644	387,744	352,172	491,400	477,680	(13,720)	-2.79%
TOTAL FINANCIAL ADMINISTRATION:		358,644	387,744	352,172	491,400	477,680	(13,720)	-2.79%

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

Electoral Board and Officials Expenditures

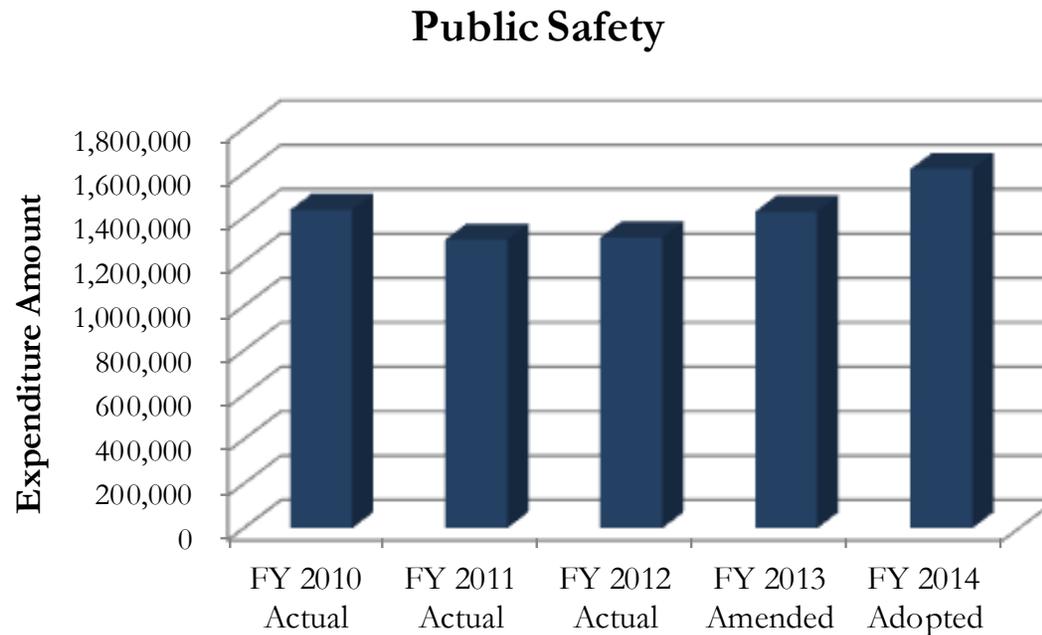
Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF ELECTIONS:</u>								
<u>ELECTORAL BOARD & OFFICIALS:</u>								
<i>Salaries & Benefits:</i>								
10-4150-1100	Salaries & Wages - Regular	1,060	0	1,141	0	1,300	1,300	0.00%
<i>Contractual Services:</i>								
10-4150-3300	Printing	152	0	363	0	400	400	0.00%
10-4150-3400	Advertising	22	0	21	0	50	50	0.00%
<i>Other Charges:</i>								
10-4150-4210	Postal Services	16	0	7	0	250	250	0.00%
<i>Materials and Supplies:</i>								
10-4150-5100	Materials and Supplies	408	0	401	0	500	500	0.00%
TOTAL ELECTORAL BOARD & OFFICIALS		1,658	0	1,933	0	2,500	2,500	0.00%
TOTAL BOARD OF ELECTIONS EXPENDITURES:		1,658	0	1,933	0	2,500	2,500	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 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC SAFETY:</u>								
<u>POLICE DEPARTMENT:</u>								
<i>Salaries & Benefits:</i>								
10-4210-1100	Salaries & Wages – Regular	770,032	714,585	703,657	761,500	864,000	102,500	13.46%
10-4210-1200	Salaries & Wages – Overtime	45,413	33,035	44,574	42,000	46,000	4,000	9.52%
10-4210-1300	Salaries & Wages – Holiday	49,447	41,843	41,563	51,000	48,000	(3,000)	-5.88%
<i>Employee Benefits:</i>								
10-4210-2100	FICA/Medicare - Employer	67,737	62,274	57,864	64,224	72,000	7,776	12.11%
10-4210-2210	Virginia Retirement System	137,026	125,164	125,220	132,000	151,000	19,000	14.39%
10-4210-2220	ICMA – Employer Contribution	5,950	5,228	4,252	6,000	6,720	720	12.00%
10-4210-2300	Hospital/Medical Plans	118,681	120,835	139,394	154,500	204,000	49,500	32.04%
10-4210-2400	Group Life Insurance	5,676	1,133	1,951	9,400	11,500	2,100	22.34%
10-4210-2500	Unemployment Insurance	957	1,240	1,201	1,400	8,000	6,600	471.43%
10-4210-2600	Workers’ Compensation	15,600	19,983	28,014	32,000	30,000	(2,000)	-6.25%
10-4210-2710	Allowance – Uniform Cleaning	5,200	5,200	5,100	6,000	7,500	1,500	25.00%
10-4210-2720	Allowance – Educational Assistance	0	0	0	0	3,000	3,000	0.00%
10-4210-2800	Employee Appreciation	3,650	3,250	3,450	3,850	4,250	400	10.39%
10-4210-2900	Accrued Annual and Sick Leave	51,125	49,688	0	0	0	0	0.00%
<i>Contractual Services:</i>								
10-4210-3150	Translation Services	975	795	1,230	1,400	1,000	(400)	-28.57%
10-4210-3210	Repairs and Maintenance	15,490	15,820	26,130	18,000	14,000	(4,000)	-22.22%
10-4210-3220	Service Contracts	6,318	4,784	3,443	19,500	8,000	(11,500)	-58.97%
10-4210-3300	Printing	148	107	100	400	500	100	25.00%
10-4210-3400	Advertising	25	25	252	150	300	150	100.00%

PUBLIC SAFETY, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
10-4210-4210	Postal Services	139	127	290	300	300	0	0.00%
10-4210-4220	Telecommunications	11,400	12,246	12,560	15,500	15,300	(200)	-1.29%
10-4210-4520	Convention, Training, & Education	12,065	11,903	14,356	15,000	22,500	7,500	50.00%
10-4210-4610	Association and Membership Dues	410	225	105	500	500	0	0.00%
10-4210-4620	Books/Subscriptions/Educational	224	342	199	400	600	200	50.00%
<i>Materials and Supplies:</i>								
10-4210-5100	Materials & Supplies	3,414	1,402	5,051	6,000	6,500	500	8.33%
10-4210-5200	Office Supplies & Equipment	7,388	8,316	7,049	7,200	8,200	1,000	13.89%
10-4210-5300	Food Supplies and Food Service	0	0	189	0	0	0	0.00%
10-4210-5500	Police Supplies & Equipment	12,812	10,838	27,745	16,000	20,000	4,000	25.00%
10-4210-5600	Vehicle and Powered Equipment	51,054	26,421	30,243	34,000	35,000	1,000	2.94%
10-4210-5700	Uniforms and Wearing Apparel	20,350	11,388	11,055	16,000	15,000	(1,000)	-6.25%
TOTAL POLICE DEPARTMENT EXPENDITURES:		1,418,706	1,288,197	1,296,275	1,414,224	1,603,670	189,446	13.40%

Fire and Emergency Medical Services Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE & EMERGENCY MEDICAL SERVICES:</u>								
<i>Contractual Services:</i>								
10-4220-3610	Distribution of State Fire Program	14,889	11,558	12,721	12,000	14,000	2,000	16.67%
TOTAL FIRE & EMERGENCY MEDICAL		14,889	11,558	12,721	12,000	14,000	2,000	16.67%
TOTAL PUBLIC SAFETY EXPENDITURES:		1,433,595	1,299,755	1,308,996	1,426,224	1,617,670	191,446	13.42%

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.

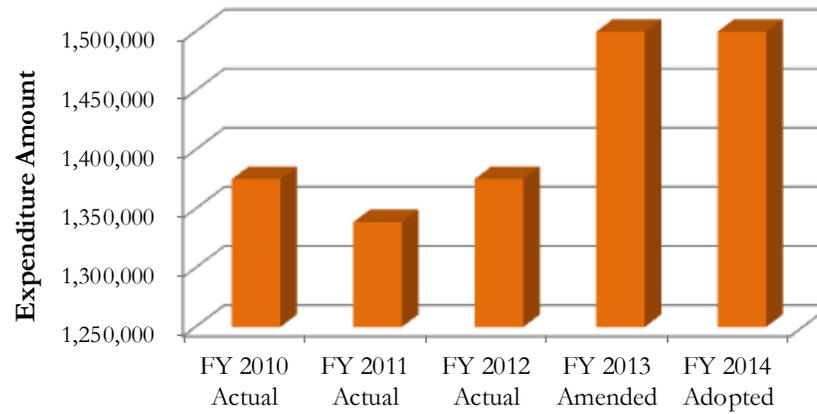
Snow and Ice Removal: The Snow and Ice Removal function consists of the plowing, scraping, and removing of snow and ice on the Town's streets and roads.

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

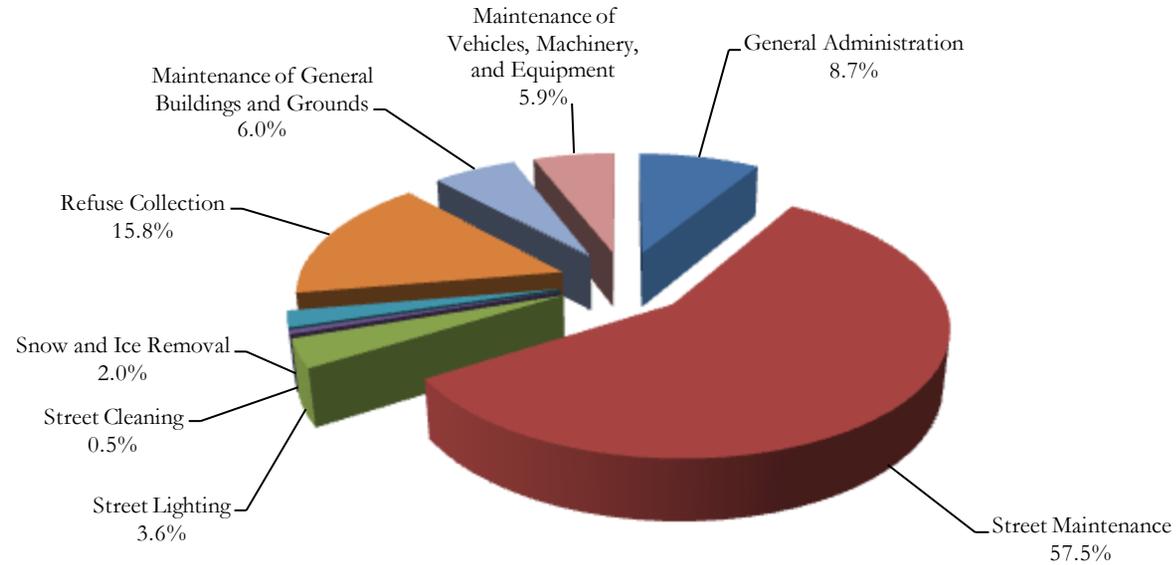
Maintenance of General Buildings and Grounds: The General Buildings and Grounds Maintenance function is responsible for the maintenance of all Town-owned and operated buildings except for the public utilities facilities. This includes expenditures for general maintenance, custodial maintenance, and electric 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 2014 Budgeted Expenditures by Function



PUBLIC WORKS

Public Works - General Administration Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC WORKS:</u>								
<u>GENERAL ADMINISTRATION:</u>								
<i>Salaries & Benefits:</i>								
10-4310-1100	Salaries & Wages – Regular	28,362	72,224	47,148	88,500	91,500	3,000	3.39%
10-4310-1200	Salaries & Wages – Overtime	0	38	78	116	0	(116)	-100.00%
<i>Employee Benefits:</i>								
10-4310-2100	FICA/Medicare - Employer Contribution	2,222	5,349	3,503	6,850	6,800	(50)	-0.73%
10-4310-2210	Virginia Retirement System	5,774	13,610	12,069	12,700	12,950	250	1.97%
10-4310-2220	ICMA – Employer Contribution	462	739	472	420	420	0	0.00%
10-4310-2300	Hospital/Medical Plans	6,115	13,717	11,190	13,000	14,450	1,450	11.15%
10-4310-2400	Group Life Insurance	239	186	192	900	1,000	100	11.11%
10-4310-2500	Unemployment Insurance	93	99	24	50	50	0	0.00%
10-4310-2600	Workers' Compensation	145	0	0	100	100	0	0.00%
10-4310-2800	Employee Appreciation	450	527	450	450	250	(200)	-44.44%
<i>Contractual Services:</i>								
10-4310-3210	Repairs and Maintenance	140	0	660	500	500	0	0.00%
10-4310-3220	Service Contracts	0	174	245	250	250	0	0.00%
<i>Other Charges:</i>								
10-4310-4220	Telecommunications	2,538	3,295	3,237	4,500	2,300	(2,200)	-48.89%
10-4310-4520	Convention, Training, & Education	607	200	170	500	500	0	0.00%
<i>Materials and Supplies:</i>								
10-4310-5200	Office Supplies & Equipment	1,773	1,160	1,386	1,500	1,000	(500)	-33.33%
10-4310-5700	Uniforms and Wearing Apparel	66	35	0	500	500	0	0.00%
TOTAL GENERAL ADMINISTRATION EXPENDITURES:		48,986	111,353	80,824	130,836	132,570	1,734	1.33%

PUBLIC WORKS, CONTINUED

Street Maintenance Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET MAINTENANCE:</u>								
<i>Salaries & Benefits:</i>								
10-4320-1100	Salaries & Wages – Regular	212,644	229,789	270,449	285,000	292,000	7,000	2.46%
10-4320-1200	Salaries & Wages – Overtime	17,217	13,136	16,017	18,000	19,000	1,000	5.56%
<i>Employee Benefits:</i>								
10-4320-2100	FICA/Medicare - Employer Contribution	17,340	18,163	22,095	24,500	23,500	(1,000)	-4.08%
10-4320-2210	Virginia Retirement System	44,436	44,792	51,814	54,500	54,500	0	0.00%
10-4320-2220	ICMA – Employer Contribution	1,781	1,781	1,680	2,000	2,200	200	10.00%
10-4320-2300	Hospital/Medical Plans	44,999	49,704	66,216	83,000	83,500	500	0.60%
10-4320-2400	Group Life Insurance	1,840	278	823	4,200	4,200	0	0.00%
10-4320-2500	Unemployment Insurance	394	498	895	500	900	400	80.00%
10-4320-2600	Workers' Compensation	14,848	15,699	22,764	26,000	23,000	(3,000)	-11.54%
10-4320-2800	Employee Appreciation	1,600	1,600	2,000	2,200	2,200	0	0.00%
10-4320-2900	Accrued Annual & Sick Leave	0	0	14,949	0	0	0	0.00%
<i>Contractual Services:</i>								
10-4320-3130	Engineering & Architectural Services	2,200	17,484	20,489	15,000	15,000	0	0.00%
10-4320-3210	Repairs and Maintenance	36,731	47,491	57,271	40,000	20,000	(20,000)	-50.00%
10-4320-3220	Service Contracts	327,565	302,053	213,781	240,000	284,000	44,000	18.33%
10-4320-3400	Advertising	0	431	545	500	500	0	0.00%
10-4320-3500	Laundry & Dry Cleaning	5,182	5,566	7,525	8,000	7,500	(500)	-6.25%
<i>Other Charges:</i>								
10-4320-4220	Telecommunications	158	135	149	250	250	0	0.00%
10-4330-4410	Lease of Equipment	1,114	0	4,704	5,000	5,000	0	0.00%
10-4320-4510	Mileage	0	22	0	0	0	0	0.00%
10-4320-4520	Convention, Training, & Education	48	834	2,635	1,000	1,000	0	0.00%

PUBLIC WORKS, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
10-4320-5100	Materials and Supplies	53,545	29,305	44,605	35,000	35,000	0	0.00%
10-4320-5200	Office Supplies & Equipment	528	1,589	1,102	1,000	1,000	0	0.00%
10-4320-5300	Food Supplies and Food Service	2,291	764	203	900	800	(100)	-11.11%
10-4320-5700	Uniforms and Wearing Apparel	571	387	597	1,600	1,000	(600)	-37.50%
TOTAL STREET MAINTENANCE EXPENDITURES:		787,032	781,501	823,308	848,150	876,050	27,900	3.29%

Street Lighting Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET LIGHTING:</u>								
<i>Other Charges:</i>								
10-4321-4110	Electrical Services	47,598	53,652	62,824	60,000	55,000	(5,000)	-8.33%
TOTAL STREET LIGHTING EXPENDITURES:		47,598	53,652	62,824	60,000	55,000	(5,000)	-8.33%

PUBLIC WORKS, CONTINUED

Street Cleaning Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET CLEANING:</u>								
<i>Salaries & Benefits:</i>								
10-4322-1100	Salaries & Wages – Regular	4,226	4,286	0	5,500	5,600	100	1.82%
<i>Employee Benefits</i>								
10-4322-2100	FICA/Medicare – Employer Contribution	304	311	0	500	500	0	0.00%
10-4322-2600	Workers' Compensation	293	196	875	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4322-5100	Materials and Supplies	0	0	0	500	500	0	0.00%
TOTAL STREET CLEANING EXPENDITURES:		4,823	4,793	875	7,500	7,600	100	1.33%

PUBLIC WORKS, CONTINUED

Snow and Ice Removal Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SNOW & ICE REMOVAL:</u>								
<i>Salaries & Benefits:</i>								
10-4323-1100	Salaries & Wages – Regular	5,788	4,554	65	8,500	5,000	(3,500)	-41.18%
10-4323-1200	Salaries & Wages – Overtime	26,905	3,412	2,447	10,000	8,000	(2,000)	-20.00%
<i>Employee Benefits</i>								
10-4323-2100	FICA/Medicare – Employer Contribution	2,426	584	182	1,450	1,200	(250)	-17.24%
<i>Contractual Services:</i>								
10-4320-3220	Service Contracts	9,320	0	0	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
10-4323-5100	Materials and Supplies	3,529	1,585	271	2,000	2,000	0	0.00%
10-4323-5300	Food Service & Food Supplies	3,165	647	0	1,000	500	(500)	-50.00%
10-4323-5400	Chemical Supplies	27,895	9,858	4,091	10,000	12,000	2,000	20.00%
TOTAL SNOW & ICE REMOVAL EXPENDITURES:		79,028	20,640	7,056	35,450	31,200	(4,250)	-11.99%

PUBLIC WORKS, CONTINUED

Refuse Collection Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REFUSE COLLECTION:</u>								
<i>Salaries & Benefits:</i>								
10-4330-1100	Salaries & Wages – Regular	81,614	78,743	0	0	0	0	0.00%
10-4330-1200	Salaries & Wages – Overtime	178	467	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4330-2100	FICA/Medicare - Employer Contribution	6,156	5,890	0	0	0	0	0.00%
10-4330-2210	Virginia Retirement System	15,073	15,248	0	0	0	0	0.00%
10-4330-2220	ICMA – Employer Contribution	420	420	0	0	0	0	0.00%
10-4330-2300	Hospital/Medical Plans	18,408	21,948	0	0	0	0	0.00%
10-4330-2400	Group Life Insurance	624	122	0	0	0	0	0.00%
10-4330-2500	Unemployment Insurance	139	165	0	0	0	0	0.00%
10-4330-2600	Workers' Compensation	4,080	5,265	0	0	0	0	0.00%
10-4330-2800	Employee Appreciation	600	600	0	0	0	0	0.00%
<i>Contractual Services:</i>								
10-4330-3220	Service Contracts	0	110	176,908	185,000	190,000	5,000	2.70%
10-4330-3400	Advertising	332	689	0	250	250	0	0.00%
10-4330-3500	Laundry and Dry Cleaning	2,654	2,829	0	0	0	0	0.00%
10-4330-3800	Other Contractual Services	52,708	52,263	47,918	53,000	51,000	(2,000)	-3.77%
<i>Other Charges:</i>								
10-4330-4410	Lease of Equipment	0	850	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
10-4330-5100	Materials and Supplies	2,288	2,073	0	0	0	0	0.00%
10-4330-5700	Uniforms and Wearing Apparel	1,764	649	0	0	0	0	0.00%
TOTAL REFUSE COLLECTION EXPENDITURES:		187,038	188,331	224,826	238,250	241,250	3,000	1.26%

PUBLIC WORKS, CONTINUED

Maintenance of General Buildings and Grounds Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAINTENANCE OF GENERAL BUILDINGS & GROUNDS:</u>								
<i>Salaries & Benefits:</i>								
10-4340-1100	Salaries & Wages – Regular	4,617	2,310	4,887	5,500	5,500	0	0.00%
10-4340-1200	Salaries & Wages – Overtime	0	90	630	200	200	0	0.00%
<i>Employee Benefits:</i>								
10-4340-2100	FICA/Medicare - Employer Contribution	345	179	410	500	900	400	80.00%
10-4340-2600	Workers' Compensation	21	33	0	50	100	50	100.00%
<i>Contractual Services:</i>								
10-4340-3210	Repairs and Maintenance	41,377	2,976	14,949	12,000	12,000	0	0.00%
10-4340-3220	Service Contracts	12,254	16,932	21,446	19,500	24,800	5,300	27.18%
<i>Other Charges:</i>								
10-4340-4110	Electrical Services	19,923	17,198	18,456	19,000	19,000	0	0.00%
10-4340-4120	Heating Services	15,130	10,849	9,227	16,000	11,000	(5,000)	-31.25%
<i>Materials and Supplies:</i>								
10-4340-5100	Materials and Supplies	11,180	10,897	9,202	13,000	13,000	0	0.00%
10-4340-5800	Janitorial Supplies	6,963	4,876	4,035	5,500	5,000	(500)	-9.09%
TOTAL GENERAL BUILDINGS & GROUNDS:		111,810	66,340	83,242	91,250	91,500	250	0.27%

PUBLIC WORKS, CONTINUED

Maintenance of Vehicles, Machinery, & Equipment Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAINTENANCE OF VEHICLES, MACHINERY, & EQUIPMENT:</u>								
<i>Salaries & Benefits:</i>								
10-4350-1100	Salaries & Wages – Regular	14,569	17,155	12,432	18,000	6,000	(12,000)	-66.67%
10-4350-1200	Salaries & Wages – Overtime	127	51	0	300	0	(300)	-100.00%
<i>Employee Benefits:</i>								
10-4350-2100	FICA/Medicare - Employer Contribution	1,122	1,313	950	1,600	1,200	(400)	-25.00%
10-4350-2500	Unemployment Insurance	19	15	0	20	20	0	0.00%
10-4350-2600	Workers' Compensation	420	342	875	1,000	1,000	0	0.00%
<i>Contractual Services:</i>								
10-4350-3210	Repairs and Maintenance	49,199	41,632	31,106	38,000	33,000	(5,000)	-13.16%
<i>Materials and Supplies:</i>								
10-4350-5100	Materials and Supplies	17,472	20,982	22,955	18,000	20,000	2,000	11.11%
10-4350-5600	Vehicle and Powered Equipment Fuels	25,875	30,702	24,013	32,000	28,000	(4,000)	-12.50%
TOTAL VEHICLES, MACHINERY & EQUIPMENT:		108,803	112,192	92,331	108,920	89,220	(19,700)	-18.09%
TOTAL PUBLIC WORKS EXPENDITURES:		1,375,118	1,338,802	1,375,286	1,520,356	1,524,390	4,034	0.27%

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.

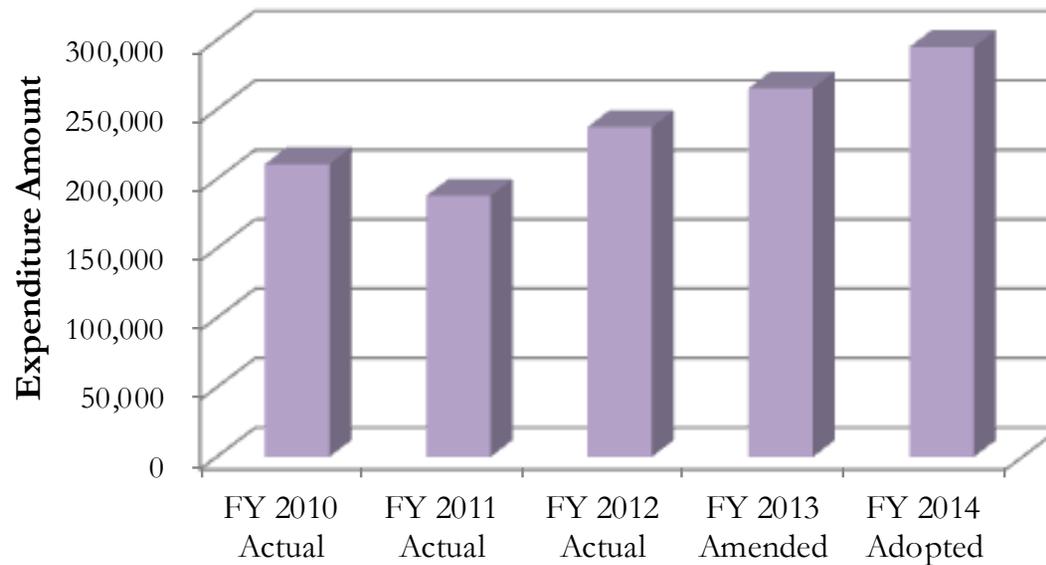
Woodstock Enhancement Committee: The Woodstock Enhancement Committee consists of ten volunteer members and has a mission of strengthening and building upon the assets and unique character of the Town of Woodstock, a historically important town of the Shenandoah Valley. The Committee meets regularly throughout 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 eight 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 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 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	61,133	60,084	59,978	63,500	66,500	3,000	4.72%
<i>Employee Benefits:</i>								
10-4410-2100	FICA/Medicare - Employer	4,625	4,523	4,422	5,000	5,100	100	2.00%
10-4410-2210	Virginia Retirement System	10,160	10,242	10,574	11,000	11,500	500	4.55%
10-4410-2220	ICMA – Employer Contribution	210	210	210	225	225	0	0.00%
10-4410-2300	Hospital/Medical Plans	6,258	6,912	8,619	11,000	11,200	200	1.82%
10-4410-2400	Group Life Insurance	421	81	168	800	900	100	12.50%
10-4410-2500	Unemployment Insurance	169	64	167	200	200	0	0.00%
104410-2600	Workers' Compensation	0	0	0	200	200	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	17,302	10,430	33,829	15,000	30,000	15,000	100.00%
10-4410-3300	Printing	128	151	534	300	300	0	0.00%
<i>Other Charges:</i>								
10-4420-4210	Postal Services	187	184	39	300	300	0	0.00%
10-4420-4510	Mileage	48	166	221	500	500	0	0.00%
10-4420-4520	Convention, Training, and Education	718	614	1,112	2,000	2,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4410-5100	Materials and Supplies	25	79	42	800	500	(300)	-37.50%
10-4410-5200	Office Supplies & Equipment	38	143	31	400	300	(100)	-25.00%
10-4410-5300	Food Supplies & Food Services	70	0	83	200	200	0	0.00%
TOTAL PLANNING & ZONING EXPENDITURES:		101,742	94,133	120,279	111,675	130,175	18,500	16.57%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Planning Commission Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PLANNING COMMISSION:</u>								
<i>Salaries & Benefits:</i>								
10-4411-1100	Salaries & Wages – Regular	12,600	10,800	10,800	12,900	12,000	(900)	-6.98%
<i>Employee Benefits:</i>								
10-4411-2100	FICA/Medicare - Employer	964	964	826	1,000	1,000	0	0.00%
<i>Contractual Services:</i>								
10-4411-3130	Engineering & Architectural Services	0	0	0	5,000	5,000	0	0.00%
10-4411-3400	Advertising	1,387	143	2,520	1,500	1,500	0	0.00%
<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	85	0	0	150	150	0	0.00%
TOTAL PLANNING COMMISSION EXPENDITURES:		15,036	11,907	14,146	20,700	19,800	(900)	-4.35%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Board of Zoning Appeals Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF ZONING APPEALS:</u>								
<i>Salaries & Benefits:</i>								
10-4412-1100	Salaries & Wages – Regular	1,200	1,069	3,000	1,200	1,200	0	0.00%
<i>Employee Benefits:</i>								
10-4412-2100	FICA/Medicare - Employer	92	23	229	100	100	0	0.00%
<i>Contractual Services:</i>								
10-4412-3400	Advertising	204	0	0	500	500	0	0.00%
10-4413-3611	Distribution of State Grant Funds	10,000	0	0	0	0	0	0.00%
TOTAL BOARD OF ZONING APPEALS:		11,496	1,092	3,229	1,800	1,800	0	0.00%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Community and Economic Development (Enhancement) Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY & ECONOMIC DEVELOPMENT (ENHANCEMENT):</u>								
<i>Salaries & Benefits:</i>								
10-4420-1100	Salaries & Wages – Regular	31,232	31,232	31,930	32,200	32,200	0	0.00%
<i>Employee Benefits:</i>								
10-4420-2100	FICA/Medicare - Employer	2,374	2,374	2,427	2,500	2,500	0	0.00%
10-4420-2500	Unemployment Insurance	1	0	72	10	50	40	400.00%
<i>Contractual Services:</i>								
10-4420-3220	Service Contracts	18,518	29,301	42,896	45,000	47,500	2,500	5.56%
10-4420-3300	Printing	0	950	352	1,500	1,500	0	0.00%
10-4420-3400	Advertising	5,830	3,369	3,037	5,500	5,500	0	0.00%
<i>Other Charges:</i>								
10-4420-4210	Postal Services	125	0	123	500	500	0	0.00%
10-4420-4510	Mileage	277	694	378	500	500	0	0.00%
10-4420-4520	Convention, Training, and Education	1,398	1,096	266	1,000	1,000	0	0.00%
10-4420-4610	Association and Membership Dues	0	125	125	0	125	125	0.00%
<i>Materials and Supplies:</i>								
10-4420-5100	Materials and Supplies	19,364	9,132	14,595	33,000	37,000	4,000	12.12%
10-4420-5200	Office Supplies and Equipment	1,636	0	70	500	500	0	0.00%
10-4420-5300	Food Supplies and Food Service	763	653	240	500	500	0	0.00%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT:		81,518	78,926	96,511	122,710	129,375	6,665	5.43%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Woodstock Enhancement Committee Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WOODSTOCK ENHANCEMENT COMMITTEE:</u>								
<i>Salaries & Benefits:</i>								
10-4420-1100	Salaries & Wages – Regular	(140)	0	0	0	0	0	0.00%
<u>TOTAL WOODSTOCK ENHANCEMENT COMMITTEE:</u>		(140)	0	0	0	0	0	0.00%

Economic Development Authority Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ECONOMIC DEVELOPMENT AUTHORITY:</u>								
<i>Salaries & Benefits:</i>								
10-4422-1100	Salaries & Wages – Regular	0	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%
<u>TOTAL ECONOMIC DEVELOPMENT AUTHORITY:</u>		0	0	0	1,075	1,075	0	0.00%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Tree Board Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREE BOARD:</u>								
<i>Contractual Services:</i>								
10-4423-3120	Consulting Services	80	100	1,000	1,500	2,000	500	33.33%
<i>Other Charges:</i>								
10-4423-4520	Convention, Training, and Education	1,114	1,371	0	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4423-5100	Materials and Supplies	0	436	2,202	5,000	10,000	5,000	100.00%
TOTAL TREE BOARD EXPENDITURES:		1,194	1,907	3,202	7,500	13,000	5,500	73.33%
TOTAL PLANNING & COMMUNITY DEVELOPMENT EXPENDITURES:		210,846	187,965	237,367	265,460	295,225	29,765	11.21%

PARKS AND RECREATION

Parks and Recreation consists of expenditures for the following functions:

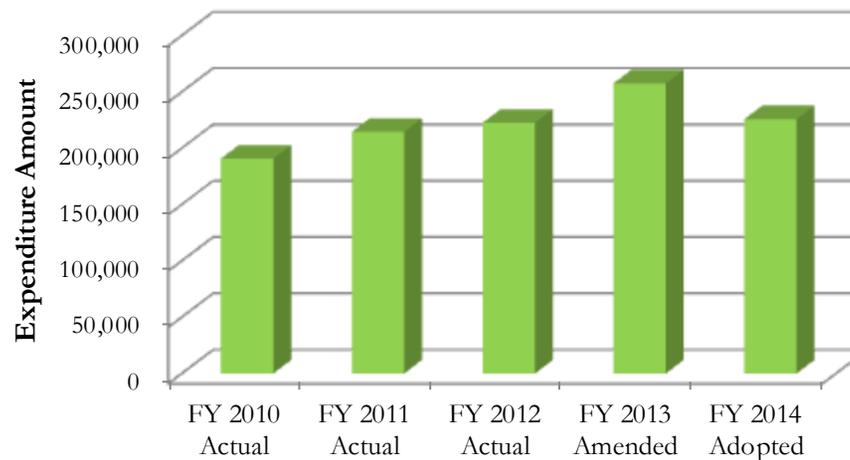
Field Maintenance: The Field Maintenance function preserves and maintains the little league fields located at Riverview Park.

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 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 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	2,150	0	0	2,000	1,000	(1,000)	-50.00%
TOTAL FIELD MAINTENANCE EXPENDITURES:		2,150	0	0	2,000	1,000	(1,000)	-50.00%

Parks Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS:</u>								
<i>Salaries & Benefits:</i>								
10-4830-1100	Salaries & Wages - Regular	49,837	56,878	74,408	85,000	56,500	(28,500)	-33.53%
10-4830-1200	Salaries & Wages – Overtime	8,288	9,996	9,331	9,000	10,000	1,000	11.11%
<i>Employee Benefits:</i>								
10-4830-2100	FICA/Medicare - Employer	4,363	5,091	6,321	6,800	6,000	(800)	-11.76%
10-4830-2500	Unemployment Compensation	3	0	16	50	50	0	0.00%
10-4830-2600	Workers' Compensation	2,207	2,420	2,626	3,200	2,800	(400)	-12.50%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
10-4830-3210	Repairs and Maintenance	7,969	5,075	2,442	8,000	5,000	(3,000)	-37.50%
10-4830-3400	Advertising	454	309	131	500	200	(300)	-60.00%
10-4830-3800	Other Contractual Services	1,461	15,718	959	4,000	2,500	(1,500)	-37.50%
10-4830-4320	General Liability Insurance	0	0	0	1,000	0	(1,000)	-100.00%
<i>Materials and Supplies:</i>								
10-4830-5100	Materials and Supplies	10,079	12,987	18,131	10,000	15,000	5,000	50.00%
10-4830-5600	Vehicle and Powered Equipment	687	799	1,551	1,300	3,000	1,700	130.77%
10-4830-5700	Uniforms and Wearing Apparel	80	269	0	500	500	0	0.00%
10-4830-5800	Janitorial Supplies	4,676	6,538	7,162	7,000	7,500	500	7.14%
TOTAL PARK EXPENDITURES:		90,104	116,080	123,078	136,350	109,050	(27,300)	-20.02%

Park Commission Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARK COMMISSION:</u>								
<i>Salaries & Benefits:</i>								
10-4831-1100	Salaries & Wages - Regular	725	725	1,100	900	1,100	200	22.22%
<i>Employee Benefits:</i>								
10-4831-2100	FICA/Medicare - Employer	55	15	71	100	100	0	0.00%
TOTAL PARK COMMISSION EXPENDITURES:		780	740	1,171	1,000	1,200	200	20.00%

PARKS AND RECREATION, CONTINUED

Swimming Pool Expenditures

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SWIMMING POOL:</u>								
<i>Salaries & Benefits:</i>								
10-4840-1100	Salaries & Wages - Regular	59,029	60,243	54,774	63,000	60,000	(3,000)	-4.76%
10-4840-1200	Salaries & Wages – Overtime	5,932	9,073	4,853	10,000	10,000	0	0.00%
<i>Employee Benefits:</i>								
10-4840-2100	FICA/Medicare - Employer	4,963	5,254	4,520	6,500	5,500	(1,000)	-15.38%
10-4840-2500	Unemployment Insurance	81	291	502	600	600	0	0.00%
<i>Contractual Services:</i>								
10-4840-3210	Repairs and Maintenance	899	1,608	10,205	11,000	11,000	0	0.00%
10-4840-3800	Other Contractual Services	674	175	175	300	500	200	66.67%
<i>Other Charges</i>								
10-4840-4110	Electrical Services	5,608	7,093	8,814	7,000	10,000	3,000	42.86%
10-4840-3220	Telecommunications	81	(31)	299	500	500	0	0.00%
10-4830-4320	General Liability Insurance	0	0	0	1,000	0	(1,000)	-100.00%
<i>Materials and Supplies:</i>								
10-4840-5100	Materials and Supplies	9,396	5,864	9,223	6,000	8,000	2,000	33.33%
10-4840-5400	Chemical Supplies	10,028	7,606	4,893	11,000	7,000	(4,000)	-36.36%
10-4840-5700	Uniforms and Wearing Apparel	167	440	0	400	400	0	0.00%
10-4840-5800	Janitorial Supplies	942	77	117	1,000	1,000	0	0.00%
TOTAL POOL EXPENDITURES:		97,800	97,693	98,375	118,300	114,500	(3,800)	-3.21%
TOTAL PARKS AND RECREATION EXPENDITURES:		190,834	214,513	222,624	257,650	225,750	(31,900)	-12.38%

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.

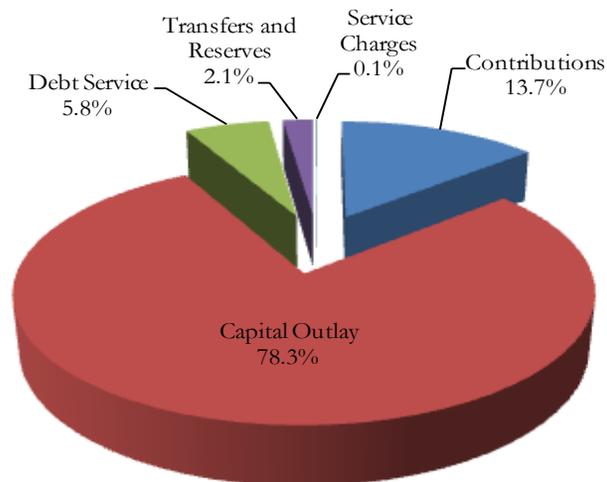
Capital Outlay: The Capital Outlay function accounts for expenditures related to the Town's fixed asset additions and contribution projects.

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: Transfers and Reserves function primarily accounts for those funds that are transferred out of the General Fund and in to the Public Utilities Fund.

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

FY 2013 Non-Departmental Expenditures



NON-DEPARTMENTAL

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NON-DEPARTMENTAL:</u>								
<u>CONTRIBUTIONS:</u>								
10-4900-4710	Contribution to Rescue Squad	0	24,000	74,000	0	24,000	24,000	0.00%
10-4900-4720	Contribution to Fire Department	29,000	29,000	29,000	279,000	264,000	(15,000)	-5.38%
TOTAL CONTRIBUTIONS:		29,000	53,000	103,000	279,000	288,000	9,000	3.23%
<u>CAPITAL OUTLAY:</u>								
10-4910-6100	Machinery and Equipment	0	52,803	39,771	9,500	0	(9,500)	-100.00%
10-4910-6400	Motor Vehicles and Equipment	39,744	38,659	26,295	98,000	177,200	79,200	80.82%
10-4910-6500	Software	0	10,500	0	0	0	0	0.00%
10-4910-6901	Swimming Pool Project	19,725	34,615	0	21,200	0	(21,200)	-100.00%
10-4910-6902	Tennis Court Project	28,400	0	0	0	0	0	0.00%
104910-6903	Indian Springs Wetlands Park Project	5,178	9,136	43,405	0	0	0	0.00%
104910-6904	Riverview Park Lighting Project	0	0	18,285	0	0	0	0.00%
104910-6905	Jean Fogle Memorial Garden	0	0	17,665	0	0	0	0.00%
10-4910-6910	Streetscape Project	125,738	0	0	0	0	0	0.00%
10-4910-6920	W.O. Riley Park Project	0	0	0	36,000	1,464,000	1,428,000	3966.67%
TOTAL CAPITAL OUTLAY:		218,785	145,713	145,421	164,700	1,641,200	1,476,500	896.48%
<u>DEBT SERVICE:</u>								
10-4920-7110	Principal Payments	116,812	44,289	41,666	53,350	93,000	39,650	74.32%
10-4920-7120	Interest Payments	11,668	8,925	10,076	12,250	28,500	16,250	132.65%
TOTAL DEBT SERVICE:		128,480	53,214	51,742	65,600	121,500	55,900	85.21%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TRANSFERS & RESERVES:</u>								
10-4930-8310	Transfer to Public Utilities Fund	0	0	110,000	387,676	0	(387,676)	-100.00%
10-4930-8500	Reserve for Contingency	0	0	0	0	43,031	43,031	0.00%
TOTAL TRANSFERS & RESERVES:		0	0	110,000	387,676	43,031	(344,645)	-88.90%
<u>SERVICE CHARGES:</u>								
10-4940-4800	Bank Service Charges	843	575	320	1,000	1,000	0	0.00%
TOTAL SERVICE CHARGES:		843	575	320	1,000	1,000	0	0.00%
TOTAL NON-DEPARTMENTAL EXPENDITURES:		377,108	252,502	410,483	897,976	2,094,731	1,196,755	133.27%
GENERAL FUND EXPENDITURE TOTALS:		4,107,797	4,004,583	4,238,852	5,211,076	6,608,591	1,397,515	26.82%

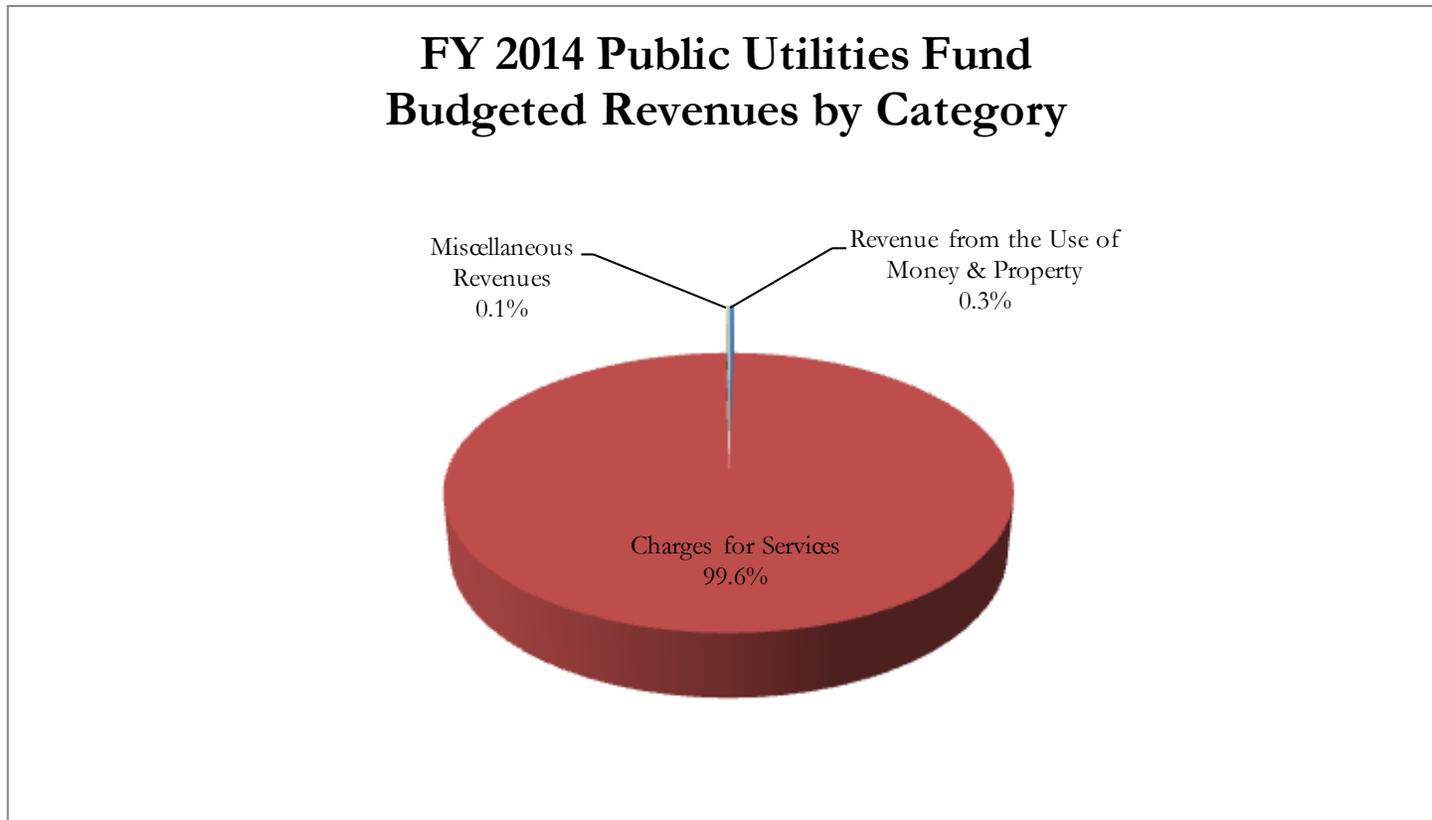
PUBLIC UTILITIES FUND SUMMARIES

Public Utilities Fund Revenues Summary

	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND REVENUES:</u>							
Revenue from the Use of Money & Property	22,529	17,204	18,665	17,500	12,150	(5,350)	-30.57%
Charges for Services	3,080,391	3,456,404	3,636,701	3,341,160	3,720,000	378,840	11.34%
Miscellaneous Revenues	0	48,414	24,495	5,000	5,000	0	0.00%
State Revenues	3,031,428	93,027	0	0	0	0	0.00%
Federal Revenues	3,097,444	484,985	0	0	0	0	0.00%
Other Financing Sources	333,739	0	110,000	387,676	0	(387,676)	-100.00%
PUBLIC UTILITIES FUND REVENUES:	9,565,531	4,100,034	3,789,861	3,751,336	3,737,150	(14,186)	-0.38%

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Revenues by Category



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

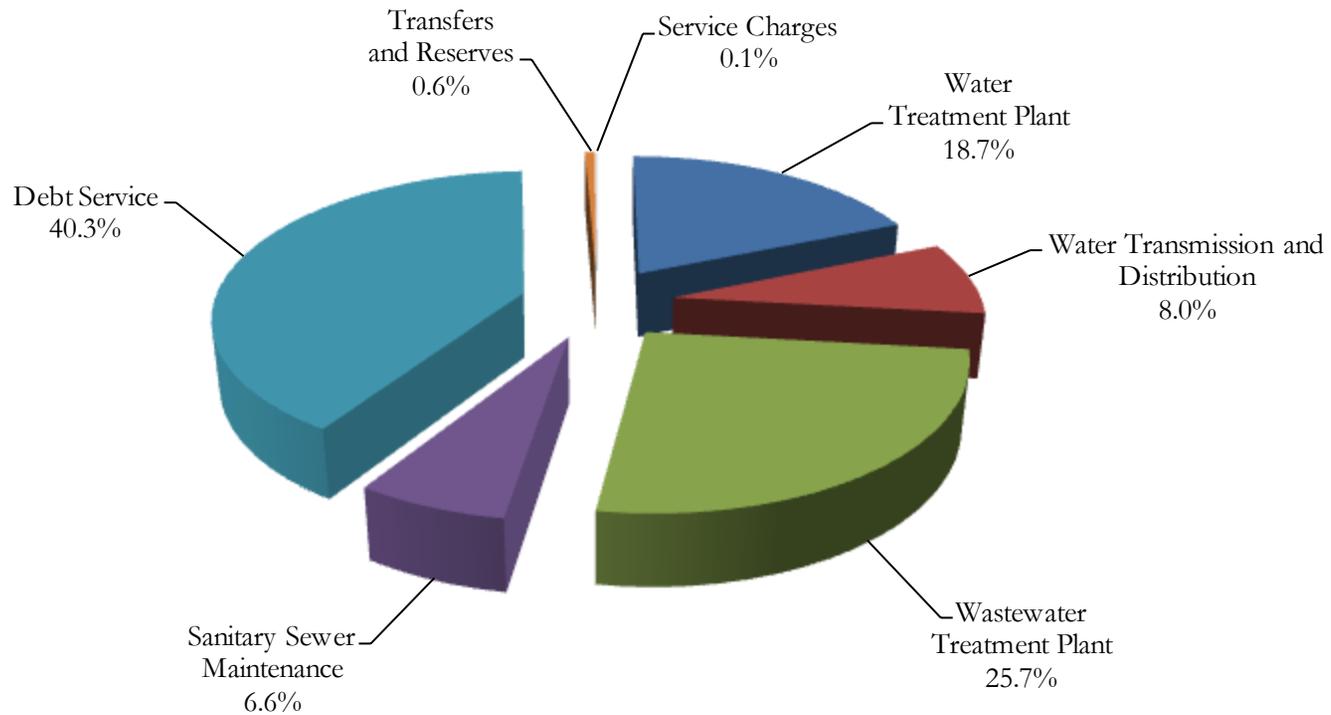
Public Utilities Fund Expenditures Summary

	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND EXPENDITURES:</u>							
Water Treatment Plant	736,883	619,663	641,261	691,050	699,650	8,600	1.24%
Water Transmission and Distribution	284,055	317,040	323,594	281,150	300,150	19,000	6.76%
Wastewater Treatment Plant	1,049,673	947,490	1,026,881	1,024,300	961,800	(62,500)	-6.10%
Sanitary Sewer Maintenance	247,116	232,347	243,326	230,836	246,000	15,164	6.57%
Capital Outlay	5,267,265	786,997	0	14,500	0	(14,500)	-100.00%
Debt Service	1,253,386	1,512,171	1,505,698	1,507,000	1,505,000	(2,000)	-0.13%
Transfers and Reserves	0	0	0	0	23,550	23,550	0.00%
Service Charges	1,279	2,553	984	2,500	1,000	(1,500)	-60.00%
PUBLIC UTILITIES FUND EXPENDITURES:	8,839,657	4,418,261	3,741,744	3,751,336	3,737,150	(14,186)	-0.38%

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Expenditures by Department

**FY 2014 Public Utilities Fund
Budgeted Expenditures by Department**



PUBLIC UTILITIES FUND REVENUES

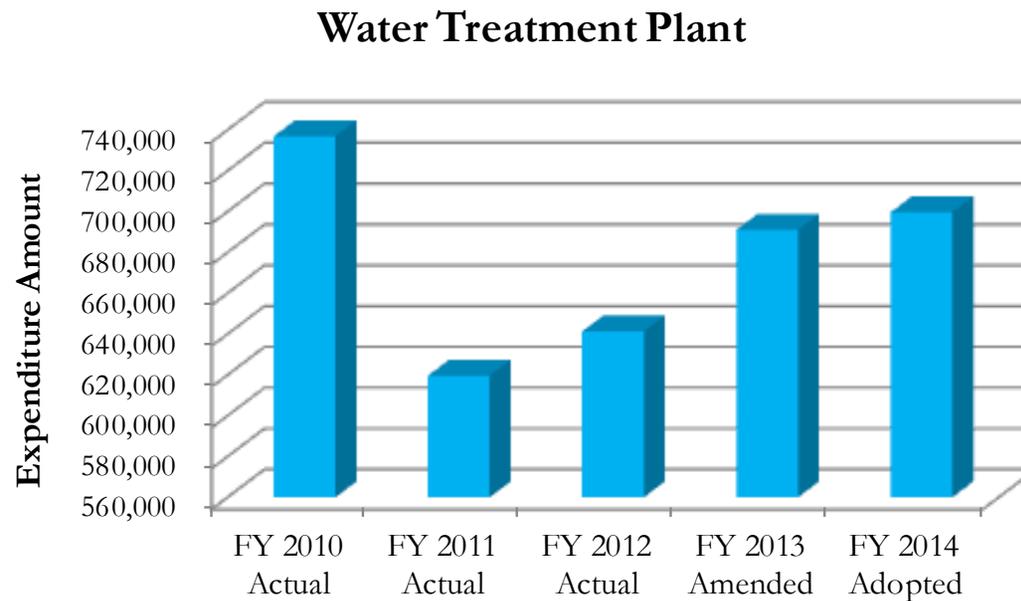
Account Number	Account Name	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND REVENUES:</u>								
<u>Revenue from the Use of</u>								
<u>Money & Property:</u>								
60-3150-0080	Interest on Bank Deposits	20,788	16,021	18,524	17,500	12,000	(5,500)	-31.43%
60-3150-0082	Dividends on Investments	1,741	1,183	141	0	150	150	0.00%
		22,529	17,204	18,665	17,500	12,150	(5,350)	-30.57%
<u>Charges for Services:</u>								
60-3160-0100	Water Receipts	928,781	1,095,124	1,080,295	1,133,160	1,210,000	76,840	6.78%
60-3160-0101	Sewer Receipts	1,841,196	1,996,218	1,997,818	1,948,000	2,090,000	142,000	7.29%
60-3160-0102	Water Connection Charges	97,532	124,831	179,194	100,000	120,000	20,000	20.00%
60-3160-0103	Sewer Connection Charges	167,730	188,250	321,952	120,000	240,000	120,000	100.00%
60-3160-0104	Penalties – Water and Sewer	51,335	51,981	57,442	40,000	60,000	20,000	50.00%
		3,086,574	3,456,404	3,636,701	3,341,160	3,720,000	378,840	11.34%
<u>Miscellaneous Revenue:</u>								
60-3170-0120	Miscellaneous Receipts	(6,183)	48,414	24,495	5,000	5,000	0	0.00%
		(6,183)	48,414	24,495	5,000	5,000	0	0.00%

PUBLIC UTILITIES FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>State Revenues:</i>								
<i>Categorical Aid:</i>								
60-3320-0540	Water Quality Improvement Fund Grant	3,031,428	93,027	0	0	0	0	0.00%
		3,031,428	93,027	0	0	0	0	0.00%
<i>Federal Revenues:</i>								
<i>Categorical Aid:</i>								
60-3320-0541	Virginia Clean Water Revolving Loan Fund	3,056,453	0	0	0	0	0	0.00%
60-3320-0542	Leaking Underground Storage Tank Grant	40,991	484,985	0	0	0	0	0.00%
		3,097,444	484,985	0	0	0	0	0.00%
<i>Other Financing Sources:</i>								
<i>Non-Revenue Receipts:</i>								
60-3410-0600	Transfers from General Fund	0	0	110,000	387,676	0	(387,676)	-100.00%
60-3410-0604	Proceeds from Indebtedness	333,739	0	0	0	0	0	0.00%
60-3410-0606	Unrestricted Reserves	0	0	0	0	0	0	0.00%
		333,739	0	110,000	387,676	0	(387,676)	-100.00%
TOTAL PUBLIC UTILITIES FUND REVENUES:		9,565,531	4,100,034	3,789,861	3,751,336	3,737,150	(14,186)	-0.38%

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

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER TREATMENT PLANT:</u>								
<i>Salaries & Benefits:</i>								
60-4710-1100	Salaries & Wages – Regular	302,165	217,167	218,132	231,500	232,500	1,000	0.43%
60-4710-1200	Salaries & Wages – Overtime	10,975	8,568	8,902	11,000	10,000	(1,000)	-9.09%
60-4710-1300	Salaries & Wages – Holiday	4,742	4,727	4,677	6,500	6,000	(500)	-7.69%
<i>Employee Benefits:</i>								
60-4710-2100	FICA/Medicare - Employer	23,760	18,997	17,550	18,500	19,000	500	2.70%
60-4710-2210	Virginia Retirement System	49,355	39,744	39,912	40,000	40,000	0	0.00%
60-4710-2220	ICMA – Employer Contribution	2,568	(1,552)	2,065	2,100	2,100	0	0.00%
60-4710-2300	Hospital/Medical Plans	44,647	40,620	45,300	54,000	59,000	5,000	9.26%
60-4710-2400	Group Life Insurance	2,043	303	634	3,000	3,100	100	3.33%
60-4710-2500	Unemployment Insurance	232	302	458	300	500	200	66.67%
60-4710-2600	Workers' Compensation	4,850	5,037	15,758	16,500	16,500	0	0.00%
60-4710-2800	Employee Appreciation	1,050	1,050	1,150	1,050	1,150	100	9.52%
60-4710-2900	Accrued Annual and Sick Leave	3,137	(582)	(171)	0	0	0	0.00%
60-4710-2910	Annual OPEB Cost	3,273	3,426	2,412	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4710-3110	Accounting and Auditing Services	5,750	0	0	0	0	0	0.00%
60-4710-3130	Engineering and Architectural	0	4,900	500	2,500	2,500	0	0.00%
60-4710-3210	Repairs and Maintenance	27,042	17,501	35,686	28,000	32,000	4,000	14.29%
60-4710-3220	Service Contracts	54,743	65,605	63,842	65,000	68,000	3,000	4.62%
60-4710-3300	Printing	1,058	1,079	1,026	1,100	500	(600)	-54.55%
60-4710-3400	Advertising	0	0	444	500	500	0	0.00%
60-4710-3500	Laundry and Dry Cleaning	5,234	6,165	5,693	6,800	6,000	(800)	-11.76%
60-4710-3700	Sludge Removal	12,313	962	3,127	5,000	2,500	(2,500)	-50.00%

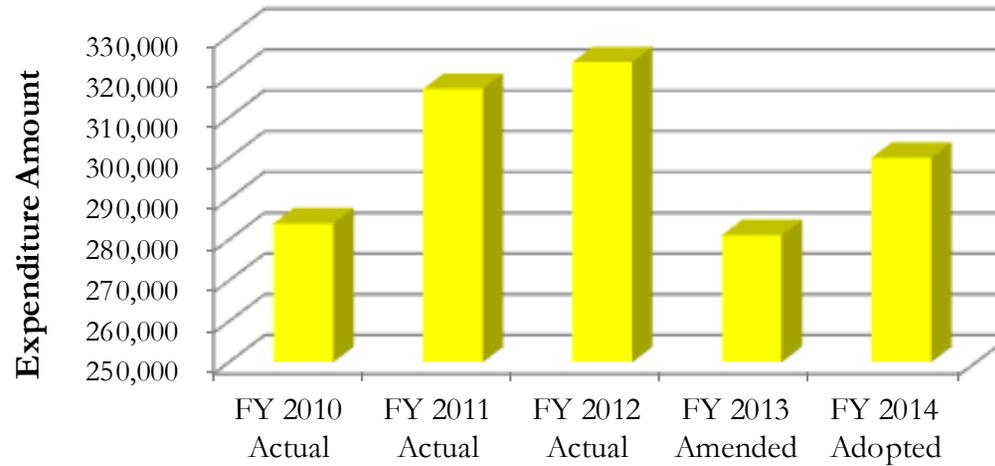
WATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4710-4110	Electrical Services	56,050	60,956	63,785	60,000	65,000	5,000	8.33%
60-4710-4120	Heating Services	16,407	15,455	14,180	20,000	17,000	(3,000)	-15.00%
60-4710-4210	Postal Services	2,110	2,141	1,977	3,500	2,000	(1,500)	-42.86%
60-4710-4220	Telecommunications	4,190	4,207	3,995	4,600	4,200	(400)	-8.70%
60-4710-4310	Vehicle Liability Insurance	2,000	2,615	2,382	2,600	2,500	(100)	-3.85%
60-4710-4320	General Liability Insurance	7,480	10,730	5,335	4,000	6,000	2,000	50.00%
60-4710-4520	Convention, Training, & Education	304	1,561	2,135	2,000	2,000	0	0.00%
60-4710-4610	Association and Membership Dues	3,843	4,533	1,768	4,700	5,000	300	6.38%
60-4710-4620	Books/Subscriptions/Educational	80	80	80	200	200	0	0.00%
<i>Materials and Supplies:</i>								
60-4710-5100	Materials & Supplies	15,807	12,474	26,563	13,000	15,000	2,000	15.38%
60-4710-5200	Office Supplies & Equipment	367	291	465	1,000	1,200	200	20.00%
60-4710-5300	Food Supplies and Food Service	695	398	259	300	300	0	0.00%
60-4710-5400	Chemical and Laboratory Supplies	60,992	67,065	44,536	75,000	70,000	(5,000)	-6.67%
60-4710-5600	Vehicle and Powered Equipment	6,679	2,287	5,347	5,100	6,000	900	17.65%
60-4710-5700	Uniforms and Wearing Apparel	208	267	130	300	200	(100)	-33.33%
60-4710-5800	Janitorial Supplies	734	584	1,227	1,400	1,200	(200)	-14.29%
TOTAL WATER TREATMENT PLANT EXPENDITURES:		736,883	619,663	641,261	691,050	699,650	8,600	1.24%

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

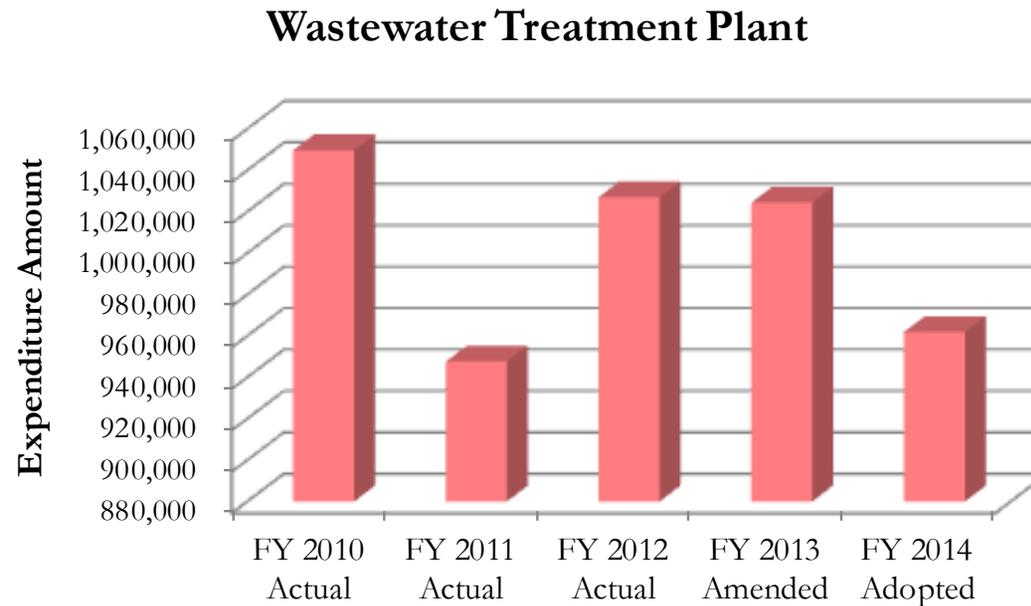
Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER TRANSMISSION & DISTRIBUTION:</u>								
<i>Salaries & Benefits:</i>								
60-4720-1100	Salaries & Wages – Regular	132,996	131,427	145,350	121,500	124,400	2,900	2.39%
60-4720-1200	Salaries & Wages – Overtime	13,838	12,632	13,552	12,500	15,000	2,500	20.00%
<i>Employee Benefits:</i>								
60-4720-2100	FICA/Medicare - Employer	10,682	10,328	11,372	11,000	11,500	500	4.55%
60-4720-2210	Virginia Retirement System	21,209	21,378	21,824	20,000	20,500	500	2.50%
60-4720-2220	ICMA – Employer Contribution	840	945	1,050	1,000	1,000	0	0.00%
60-4720-2300	Hospital/Medical Plans	27,930	30,858	32,628	30,000	37,000	7,000	23.33%
60-4720-2400	Group Life Insurance	878	170	347	1,450	1,550	100	6.90%
60-4720-2500	Unemployment Insurance	169	207	275	200	300	100	50.00%
60-4720-2600	Workers’ Compensation	4,850	5,037	0	0	0	0	0.00%
60-4720-2800	Employee Appreciation	700	700	700	600	600	0	0.00%
60-4720-2900	Accrued Annual and Sick Leave	(817)	2,503	1,059	0	0	0	0.00%
60-4720-2910	Annual OPEB Cost	2,291	2,398	1,689	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4720-3210	Repairs and Maintenance	4,050	12,837	17,777	8,000	8,000	0	0.00%
60-4720-3220	Service Contracts	595	771	849	1,500	2,000	500	33.33%
60-4720-3400	Advertising	0	472	0	500	200	(300)	-60.00%
60-4720-3500	Laundry and Dry Cleaning	1,950	2,111	2,449	2,500	2,500	0	0.00%

WATER TRANSMISSION AND DISTRIBUTION, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4720-4210	Postal Services	8,171	7,992	8,812	10,000	10,000	0	0.00%
60-4720-4220	Telecommunications	1,585	1,954	2,098	2,200	2,200	0	0.00%
60-4720-4310	Vehicle Liability Insurance	2,000	2,615	857	2,600	1,000	(1,600)	-61.54%
60-4720-4320	General Liability Insurance	6,000	6,759	6,363	7,000	4,000	(3,000)	-42.86%
60-4720-4520	Convention, Training, & Education	40	281	276	300	300	0	0.00%
<i>Materials and Supplies:</i>								
60-4720-5100	Materials & Supplies	37,838	56,404	46,281	40,000	50,000	10,000	25.00%
60-4720-5200	Office Supplies & Equipment	831	1,106	1,316	1,000	1,000	0	0.00%
60-4720-5300	Food Supplies and Food Service	1,203	729	337	900	500	(400)	-44.44%
60-4720-5600	Vehicle and Powered Equipment	3,990	4,107	5,711	6,000	6,000	0	0.00%
60-4720-5700	Uniforms and Wearing Apparel	236	319	622	400	600	200	50.00%
TOTAL WATER TRANSMISSION & DISTRIBUTION EXPENDITURES:		284,055	317,040	323,594	281,150	300,150	19,000	6.76%

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

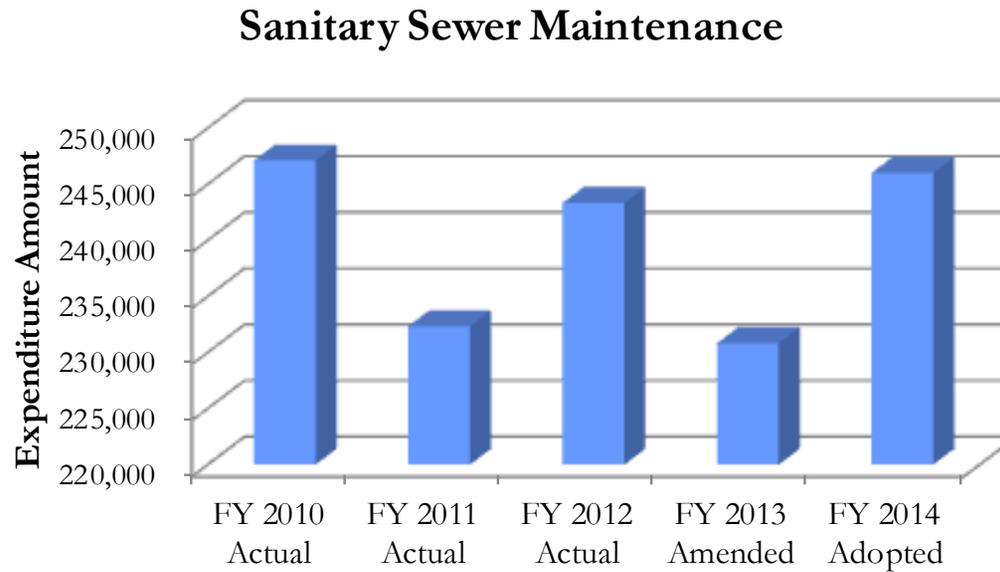
Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
WASTEWATER TREATMENT PLANT:								
<i>Salaries & Benefits:</i>								
60-4730-1100	Salaries & Wages – Regular	396,371	338,789	333,321	357,500	319,500	(38,000)	-10.63%
60-4730-1200	Salaries & Wages – Overtime	23,460	19,708	23,256	21,000	19,000	(2,000)	-9.52%
60-4730-1300	Salaries & Wages – Holiday	9,718	8,207	7,982	11,000	11,000	0	0.00%
<i>Employee Benefits:</i>								
60-4730-2100	FICA/Medicare - Employer	32,225	29,349	26,755	31,000	28,000	(3,000)	-9.68%
60-4730-2210	Virginia Retirement System	65,806	61,207	57,250	65,000	56,500	(8,500)	-13.08%
60-4730-2220	ICMA – Employer Contribution	3,408	(765)	2,520	3,300	2,950	(350)	-10.61%
60-4730-2300	Hospital/Medical Plans	58,441	60,144	67,006	76,000	74,600	(1,400)	-1.84%
60-4730-2400	Group Life Insurance	2,703	466	909	4,600	4,300	(300)	-6.52%
60-4730-2500	Unemployment Insurance	381	493	592	500	600	100	20.00%
60-4730-2600	Workers’ Compensation	4,725	6,214	15,758	18,000	18,000	0	0.00%
60-4730-2800	Employee Appreciation	1,450	1,650	1,550	1,650	1,450	(200)	-12.12%
60-4730-2900	Accrued Annual and Sick Leave	7,336	(6,549)	1,973	0	0	0	0.00%
60-4730-2910	Annual OPEB Cost	5,236	5,482	3,376	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4730-3110	Accounting and Auditing Services	5,750	0	0	0	0	0	0.00%
60-4730-3130	Engineering and Architectural	4,705	12,028	2,180	3,500	3,000	(500)	-14.29%
60-4730-3210	Repairs and Maintenance	12,016	8,843	10,282	15,000	15,000	0	0.00%
60-4730-3220	Service Contracts	11,237	29,609	38,803	40,000	40,000	0	0.00%
60-4730-3300	Printing	0	0	0	500	300	(200)	-40.00%
60-4730-3400	Advertising	0	267	778	500	300	(200)	-40.00%
60-4730-3500	Laundry and Dry Cleaning	8,945	10,373	9,772	11,000	9,500	(1,500)	-13.64%
60-4730-3700	Sludge Removal	42,130	45,143	43,860	46,000	45,000	(1,000)	-2.17%

WASTEWATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4730-4110	Electrical Services	249,893	171,937	186,748	170,000	175,000	5,000	2.94%
60-4730-4120	Heating Services	224	238	36	0	50	50	0.00%
60-4730-4210	Postal Services	82	2,314	1,699	2,250	2,000	(250)	-11.11%
60-4730-4220	Telecommunications	6,726	5,931	5,051	6,100	5,200	(900)	-14.75%
60-4730-4310	Vehicle Liability Insurance	1,931	2,615	2,936	3,000	3,000	0	0.00%
60-4730-4320	General Liability Insurance	6,000	6,410	12,440	10,000	10,000	0	0.00%
60-4730-4510	Mileage	0	0	0	150	0	(150)	-100.00%
60-4730-4520	Convention, Training, & Education	526	326	1,851	1,500	1,800	300	20.00%
60-4730-4610	Association and Membership Dues	6,538	8,726	19,406	9,000	10,000	1,000	11.11%
60-4730-4620	Books/Subscriptions/Educational	78	0	108	250	250	0	0.00%
<i>Materials and Supplies:</i>								
60-4730-5100	Materials & Supplies	20,574	30,118	44,389	28,000	28,000	0	0.00%
60-4730-5200	Office Supplies & Equipment	2,095	1,947	1,415	2,000	4,000	2,000	100.00%
60-4730-5300	Food Supplies and Food Service	491	303	112	500	500	0	0.00%
60-4730-5400	Chemical and Laboratory Supplies	47,738	78,073	94,159	75,000	62,000	(13,000)	-17.33%
60-4730-5600	Vehicle and Powered Equipment	8,012	5,731	6,695	8,000	8,500	500	6.25%
60-4730-5700	Uniforms and Wearing Apparel	360	319	182	500	500	0	0.00%
60-4730-5800	Janitorial Supplies	2,362	1,844	1,731	2,000	2,000	0	0.00%
TOTAL WASTEWATER TREATMENT PLANT EXPENDITURES:		1,049,673	947,490	1,026,881	1,024,300	961,800	(62,500)	-6.10%

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 2009 Actual Expenditures	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Amended Budget	FY 2013 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SANITARY SEWER MAINTENANCE:</u>								
<i>Salaries & Benefits:</i>								
60-4740-1100	Salaries & Wages – Regular	112,258	114,540	116,489	115,000	105,800	(9,200)	-8.00%
60-4740-1200	Salaries & Wages – Overtime	6,507	5,215	6,670	7,000	7,636	636	9.09%
<i>Employee Benefits:</i>								
60-4740-2100	FICA/Medicare - Employer	8,594	8,524	8,795	8,800	8,600	(200)	-2.27%
60-4740-2210	Virginia Retirement System	20,962	21,209	21,378	22,000	20,000	(2,000)	-9.09%
60-4740-2220	ICMA – Employer Contribution	840	840	945	900	1,000	100	11.11%
60-4740-2300	Hospital/Medical Plans	25,724	27,930	30,858	35,000	30,000	(5,000)	-14.29%
60-4740-2400	Group Life Insurance	983	878	170	1,100	1,450	350	31.82%
60-4740-2500	Unemployment Insurance	37	159	207	150	200	50	33.33%
60-4740-2600	Workers' Compensation	3,195	4,725	6,214	6,200	0	(6,200)	-100.00%
60-4740-2800	Employee Appreciation	700	700	700	700	600	(100)	-14.29%
60-4740-2900	Accrued Annual and Sick Leave	48	(817)	2,503	0	0	0	0.00%
60-4740-2910	Annual OPEB Cost	2,399	2,291	2,398	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4740-3210	Repairs and Maintenance	8,078	24,888	9,351	24,000	15,000	(9,000)	-37.50%
60-4740-3500	Laundry and Dry Cleaning	1,813	1,950	2,111	2,100	2,600	500	23.81%

SANITARY SEWER MAINTENANCE, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4740-4110	Electrical Services	91	0	0	0	0	0	0.00%
60-4740-4210	Postal Services	4,772	3,918	4,646	5,000	5,200	200	4.00%
60-4740-4220	Telecommunications	465	578	592	800	700	(100)	-12.50%
60-4740-4310	Vehicle Liability Insurance	2,000	2,615	858	900	900	0	0.00%
60-4740-4320	General Liability Insurance	6,000	0	6,363	6,500	4,000	(2,500)	-38.46%
60-4740-4520	Convention, Training, & Education	40	198	255	250	250	0	0.00%
<i>Materials and Supplies:</i>								
60-4740-5100	Materials & Supplies	14,296	10,878	17,511	16,500	23,000	6,500	39.39%
60-4740-5200	Office Supplies & Equipment	1,078	711	1,232	1,000	1,000	0	0.00%
60-4740-5300	Food Supplies and Food Service	378	233	105	500	300	(200)	-40.00%
60-4740-5600	Vehicle and Powered Equipment	3,990	4,108	5,712	6,000	6,000	0	0.00%
60-4740-5700	Uniforms and Wearing Apparel	974	319	543	500	600	100	20.00%
TOTAL SANITARY SEWER MAINTENANCE EXPENDITURES:		247,116	232,347	243,326	230,836	246,000	15,164	6.57%

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 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NON-DEPARTMENTAL:</u>								
<u>CAPITAL OUTLAY:</u>								
60-4910-6100	Machinery and Equipment	115,988	0	0	14,500	0	(14,500)	-100.00%
60-4910-6912	WWTP Expansion	5,130,285	312,012	0	0	0	0	0.00%
60-4910-6914	Water Utility Extension Project	20,992	474,985	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY:		5,267,265	786,997	0	14,500	0	(14,500)	-100.00%
<u>DEBT SERVICE:</u>								
60-4920-7110	Principal Payments	895,688	1,171,274	1,185,959	1,206,000	1,220,000	14,000	1.16%
60-4920-7120	Interest Payments	357,698	340,897	319,739	301,000	285,000	(16,000)	-5.32%
TOTAL DEBT SERVICE:		1,253,386	1,512,171	1,505,698	1,507,000	1,505,000	(2,000)	-0.13%
<u>TRANSFERS & RESERVES:</u>								
60-4930-8500	Reserve for Contingency	0	0	0	0	23,550	23,550	0.00%
TOTAL TRANSFERS & RESERVES:		0	0	0	0	23,550	23,550	0.00%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2010 Actual Expenditures	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SERVICE CHARGES:								
60-4940-4800	Bank Service Charges	1,279	2,553	984	2,500	1,000	(1,500)	-60.00%
TOTAL SERVICE CHARGES:		1,279	2,553	984	2,500	1,000	(1,500)	-60.00%
TOTAL NON-DEPARTMENTAL EXPENDITURES:		6,521,930	2,301,721	1,506,682	1,524,000	1,529,550	5,550	0.36%
TOTAL PUBLIC UTILITIES FUND EXPENDITURES:		8,839,657	4,418,261	3,741,744	3,751,336	3,737,150	(14,186)	-0.38%