



Fiscal Year 2015 Operating Budget  
and Capital Improvement Plan

*Town of*  
**Woodstock**  
*Virginia*



**ABOUT THE COVER:** During Fiscal Year 2014, the Town of Woodstock engaged in a project to revitalize its W. O. Riley Park, located centrally within the Town. This project included the development of an event space, new playground, modernization of tennis courts, and the development of a splash pad at the pool. It is our hope that the community will be able to enjoy the park for many generations to come!

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# INTRODUCTION TO WOODSTOCK

## Town Manager's Transmittal Letter

July 1, 2014

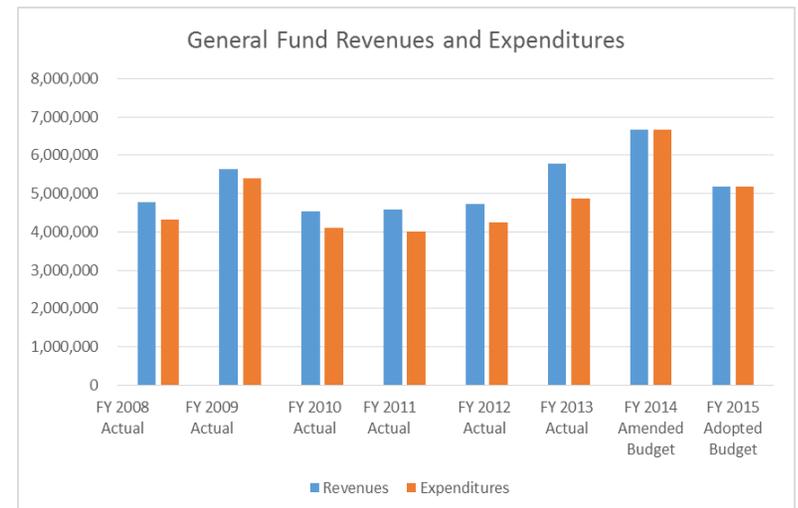
Dear Mayor McCleary and Members of the Town Council,

I am pleased to present to you the adopted budget for Fiscal Year 2015. This budget includes the General Fund and the Public Utilities Fund, as well as a one year pay-as-you-go capital improvement program. I am pleased to report that under the Town Council's leadership, we are making progress in addressing the town's formidable challenges related to increased demands for service, as well as an aging infrastructure that will continue to require substantial attention in the coming years.

### **BUDGET OVERVIEW – SIGNIFICANT BUDGET ITEMS AND SUMMARY OF TRENDS**

The budget consists of three major components supported by the collection of taxes, fees, intergovernmental transfers, and other revenue sources.

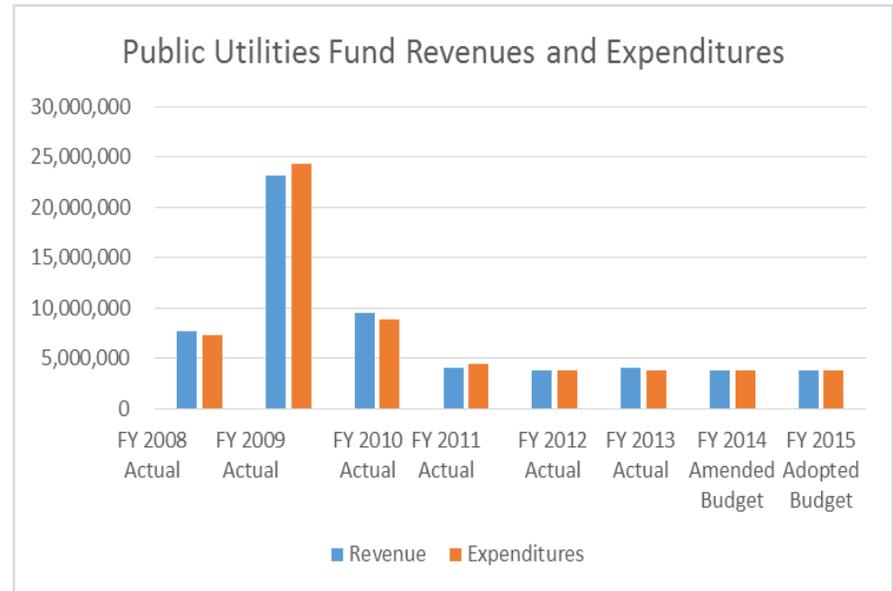
- **General Fund:** A \$5.184 million General Fund, which represents an increase of 0.4% from Fiscal Year 2014, not including the W.O. Riley Park Revitalization Project. This increase is primarily due to modest growth in the value of property and increased costs associated with service delivery as discussed below. This fund includes all typical governmental programs, such as general administration, police, finance, planning and community development, streets maintenance, and parks and recreation. This amount also accounts for the debt service applied to the General Fund. In the past few years, revenues have stabilized (and in some cases, grown) after the several years of declining revenues associated with the recession of FY 2008-2011. While the national economy was in recovery by 2011, the Town's economy continued to experience the shock of the recession. However, that has largely stabilized and revenue growth continues to be moderate. Fiscal Year



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2014 was substantially higher due to the W. O. Riley Park Revitalization Project, which will not be a part of the budget in Fiscal Year 2015.

- Public Utilities Fund:** A \$3.871 million Public Utilities Fund, which represents a 2.7% increase from Fiscal Year 2014, which is due to an increase in water and sewer service fees. This increase is primarily due to the inclusion of several capital items in this fund, as well as the increase in various costs, such as employee health insurance, and general liability insurance. This fund includes funding to operate the Water Treatment Plant, the Wastewater Treatment Plant, and the Water Distribution and Sewer Collection maintenance crew. This amount also accounts for the debt service applied to the Public Utilities Fund. Fiscal Year 2009 was particularly high as a result of the construction of the Wastewater Treatment Plant, which continued into Fiscal Year 2010. Since then, the revenues and expenditures have been relatively flat.
- Capital Improvement Program:** A \$170,000 capital improvement program, which is also accounted for in both the General Fund and Public Utilities Fund. This pay-as-you-go capital program is funded through the surplus cash collected during Fiscal Year 2014 and provides funds to purchase equipment and materials for use in our operations for many years to come. This method of capital budgeting is new for the Town of Woodstock and will continue into the future. Additionally, the Town anticipates established a formal long-term Capital Improvement Plan during Fiscal Year 2015.



The Town’s operating budget is still extremely tight after significant budget cuts that occurred as a result of the recession. The relatively flat revenue growth that has occurred since the end of the recession has led to challenges related to the expansion of service delivery, but generally, service levels have been able to maintain from previous levels.

## PRINCIPAL ISSUES FACING THE TOWN

### Uncertain Intergovernmental Environment Related to the General Assembly

As this budget proceeded through the development process, the General Assembly for the Commonwealth of Virginia had not yet reached an agreement on the biennial budget for the Commonwealth. Principal among the issues of contention has been the expansion of Medicaid services, an issue related to the Affordable Care Act and an issue that has nothing to do with local government in Virginia. However, because of this budget battle, no Commonwealth budget was passed during the Town’s budget development process. While we

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have no reason to believe this to be the case, the lack of a Commonwealth's budget during the local government budget process leaves questions to be answered about level of intergovernmental transfers, upon which the Town of Woodstock greatly relies.

During the budget develop process, administration has made the assumption that intergovernmental transfers from the Commonwealth of Virginia will at a minimum remain stable at the previous year's level. The line items that are of chief concern for this issue are Street Maintenance funds received from the Virginia Department of Transportation, used to maintain our in-town road network, which accounts for \$710,000 in revenue (approximately 75% of the Town's Street Maintenance Budget). Additionally, the Law Enforcement Assistance Grant is provided by the Commonwealth annually to help defray the cost of law enforcement activities. The approximately \$100,000 accounts for approximately five percent of the Police Department's budget.

While we do not believe that the Commonwealth will reduce these items, should that occur, there will need to be a significant budget amendment, either resulting in additional revenues or reducing expenditures. However, at the time of budget development, that remains unknown.

## **Debt Related to Prior Infrastructure Projects**

As with most local governments in Virginia, particularly in the Chesapeake Bay watershed, the Town of Woodstock has a significant amount of debt that has been incurred as a result of increasing regulations related to wastewater treatment. While the town does have some General Fund and water system debt, the vast majority of the approximate \$1.5 million in debt service payments in Fiscal Year 2015 are a result of the wastewater treatment plant expansion that began in 2007.

With that said, though, while the debt service is high at this point, there are better times ahead. By Fiscal Year 2021, the amount of debt service that the town will have will decrease by nearly \$500,000 annually, some of which occur in Fiscal Year 2018.

In the meantime, this budget increases water and sewer rates to account for those costs and ensures that the Public Utilities Fund balances itself. Additional information on the rate increase is provided below. Previously, this sizeable debt service had negative impacts on our ability to fund operations throughout the organization. However, that problem is rectified to a large degree through rate increases.

## **The Continued Modest Growth Economy**

While it is clear that the global economy is out of the depths of the Great Recession, it is also clear that the effects continue to linger. We do not anticipate significant growth in the coming year and, as a result, the traditional model of using growth to fund improvements may not be a completely reasonable option. For that reason, the Town has elected to cover the costs of the Public Utilities Fund through rate increases that allow us to begin the process of building capital to use for the future capital improvements needed for the town's longevity.

## **Forecasted Changes in Revenue**

With the exception of an increase in water and sewer usage fees (discussed below), there are no changes with respect to the rates related to taxes and fees in the Fiscal Year 2015 budget. With that said, we do anticipate some modest growth in several of the General Fund line items, consistent with trends that have been occurring for the last several years. Additionally, we know that there will be several

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additional housing units constructed within the town and, as a result, we anticipate a slight increase in real property taxes. Otherwise, we are projecting a similar revenue structure as Fiscal Year 2014.

While it is frustrating that we do not see substantial revenue growth in the coming year, it is important to note that we do not anticipate substantial revenue decline. With that said, there is some concern regarding the future county property value reassessment, which will occur during Fiscal Year 2015. While this will not affect the revenue for the Fiscal Year 2015 budget, it is not immediately clear how the reassessment will take shape. Anecdotally, it does not appear that property values have increased substantially and, in some cases, may have declined. The Town should be cognizant of future revenue projections, as well as the need to alter the revenue structures in order for important capital program to be put into action.

### BUDGET PRIORITIES

#### **Investing in our Human Capital**

The adopted budget includes an increase of 1.5% for wages and salaries for all employees, which represents an approximate \$30,000 investment in the Town's human capital. This percentage increase is reflective of changes associated with cost of living in the area, which is estimated at 1.5% by the Bureau of Labor Statistics for the nation. While there is some variation with respect to geography, it is our belief that the national change to consumer price index is the appropriate statistic to use.

In addition to the increase in salaries for employees, there are a number of personnel changes that are important to note. First, this budget includes the increase of one part time administrative assistant at the Department of Public Works to full time, increasing the number of full time equivalents (FTEs) by 0.5 in the Department. Additionally, we have reclassified one licensed wastewater treatment plant position to wastewater treatment plant maintenance technician. The purpose of this change was to provide a stronger focus on the maintenance program, while still being able to adequately meet our Virginia Pollutant Discharge Elimination System Permit requirements. Finally, we will be delaying the fulfillment of one FTE position, which was vacated during FY 2014 at the Water Treatment Plant until January 1, 2015, and will be reclassifying the position from maintenance technician to operator trainee.

#### **Modest Changes to Existing Programs – Improving our Self-Reliance**

Generally speaking, the programs that the Town is offering its residents will largely remain unchanged in the coming Fiscal Year. However, the changes that we are putting in place in this budget largely relate to taking advantage of the human and capital resources that the Town already has in place. This will limit the use of outside contractors and agencies for basic functions of municipal governance.

The Fiscal Year 2015 Budget includes increased funding for training programs for the police department. Presently, the department has some deficiencies with regard to access to certified instructors related to various issues, such as both general and driving instructors. Additionally, we only have two certified firearms instructors. An additional \$7,500 has been allocated to increase the number of certified instructors so that more training can occur in house and the department will be more self-reliant. This ability to conduct basic training in-house should reduce training costs in the future. There will continue to be training costs, though, for specialized courses designed to continually improve the ability of our staff to conduct operations.

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The Public Works Department has additionally taken steps to have a more self-reliant structure in place. Presently, when vehicles and equipment need inspections, maintenance, or repair, they are taken to a local garage that performs this work. This frequently results in substantial down-times that limit the capability of the Town to take advantage of its resources. During Fiscal Year 2014, the Public Works Department has become a state certified inspection station, with a certified state vehicle inspector on staff. This individual was previously assigned to the Water and Sewer Department. While this position will still have responsibilities associated with Water and Sewer, more of his time has been allocated to the maintenance of vehicles. As a result, the Public Works Department will be able to maintain all vehicles, provide inspections, and do modest repair work when necessary, saving the town down-time and costs. Larger and more complex issues may still need to be resolved by a specialized garage.

## **Paying for the Costs of Water and Sewer Utility Services**

Over the last several years, the General Fund has supported the Public Utilities Fund because the rate structure did not cover costs, primarily as a result of the debt service incurred due to the construction of the wastewater treatment plant. For several years, the General Fund transferred several hundred thousand dollars to cover expenses in the Public Utilities Fund. Due to growing costs, this is no longer possible. In the Fiscal Year 2015 budget, the Town Council has elected, after recommendation from the Town Manager, to eliminate this deficit through the an increase in water and sewer usage fees. The following are the updated rates, which relate to an approximate \$7.65 increase for the base user, and a \$10.78 increase for the average 5,000 gallon user.

### Monthly Water Rates

#### In Town Rates

	<b>Meter Under 1”</b>	<b>Meter 1” &amp; Over</b>
First 2,500 gallons	\$ 23.27	\$ 26.00
Next 47,500 gallons	6.61 per 1,000	7.54 per 1,000
Next 50,000 gallons	6.54 per 1,000	7.32 per 1,000
Over 100,000 gallons	6.15 per 1,000	6.86 per 1,000

#### Out of Town Rates

	<b>Meter Under 1”</b>	<b>Meter 1” &amp; Over</b>
First 2,500 gallons	\$ 30.80	\$ 34.77
Next 47,500 gallons	9.57 per 1,000	10.89 per 1,000
Next 50,000 gallons	9.27 per 1,000	10.44 per 1,000
Over 100,000 gallons	8.73 per 1,000	9.82 per 1,000

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## Monthly Sewer Rates

	<b>In Town</b>	<b>Out of Town</b>
First 2,500 gallons	\$ 44.92	\$ 54.78
Next 47,500 gallons	12.03 per 1,000	14.94 per 1,000
Next 50,000 gallons	10.45 per 1,000	13.00 per 1,000
Over 100,000 gallons	9.82 per 1,000	12.24 per 1,000

The increase in rates has been primarily focused on the water revenue. Though the primary costs are associated with the sewer side of the Public Utilities Fund, future projects that will be necessary will likely be more heavily focused on the water side of the Fund. The ability to generate additional revenue will become additionally important as we deal with the future of the water system. Future projects will likely include rehabilitation of the Water Treatment Plant and the Little Stoney Creek Dam, integration of wells into the system, increasing the capacity of existing water lines to improve in-system flow. These items will be addressed in the Capital Improvements Plan, but it should be noted that additional revenue may be necessary in the future.

### **Renewed Investment in our Infrastructure**

Over the last several decades, Woodstock has made vast investments in our infrastructure. From the construction of a new wastewater treatment plant to the construction of a two million gallon water tank on West North Street, the past two decades have been marked with substantial improvements in the water and sewer system. Additionally, the town has actively pursued a street repaving program that has led to improved road system conditions. However, the economic crisis beginning in 2008 necessitated a slowing of infrastructure projects.

A key component of this budget is the beginning of a renewed commitment to maintaining and improving the public infrastructure systems within the Town of Woodstock. Because investment in infrastructure is a never-ending task, the Town has taken steps to provide our in house staff with the tools (in some cases, literally tools) necessary to continually maintain and update our infrastructure systems. For example, in this budget, the Town has allocated funding to purchase several thousand feet of water pipe, as well as the equipment necessary to install it into the system. This project will begin to address the issue of the inability of the North Street tank to provide water to the entire system when the Ox Road tank is out of service, as well as fire flow capacity that the North Street Tank provides as the larger of the two tanks in the system.

A further discussion of the investment in infrastructure that we are making is addressed in the capital improvement plan section.

### **Developing our Sense of Place**

Another key component to Woodstock's success has been its commitment to the development of the sense of place. There have been several key projects in the past designed to improve the sense of place. First, there have been projects directly conducted by the town, such as the streetscape improvements at the intersection of Court and Main Streets several years ago and the W. O. Riley Park Revitalization Project, which was conducted in Fiscal Year 2014. Additionally, the Town developed a Main Street Façade planning project,

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which provided funding for drawing by an architect to give suggestions on how to improve the curb appeal of many of the older buildings in town. During Fiscal Year 2014, many of these property owners have taken advantage of and completed the work suggested by the program. Finally, over the last several years, the Town has engaged in an urban tree canopy development program which, in Fiscal Year 2014 increased the number of trees in town by over 200 trees.

This budget continues that commitment to the development of a sense of place for the public. First, we are developing our first in a series of pocket parks throughout the town, with the development of a green space on South Main Street, which will provide a welcome respite to downtown and, with the addition of public art in the area, will serve as a destination for travelers. We will also develop a small façade improvement program that will assist property owners in the downtown areas to improve the outward appears of their buildings. These public-private partnerships provide an opportunity to provide a high quality sense place that is respectful of the historic character of the town, while taking advantage of modern design techniques. Finally, we will continue the urban tree canopy implementation program in the coming fiscal year.

### CAPITAL IMPROVEMENT PLAN

As noted previously, this budget represents one-year capital improvement plant. A longer-term capital improvement plan is in development and should be available prior to next year's budget development process. Having a formal capital improvement plan is a significant change in our business practices and should be developed thoughtfully. The following is a list and discussion of the capital items that are funded in the Fiscal Year 2015 Budget. Capital expenditures are defined by the Town as expenditures used to purchase assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. We do not anticipate that these capital expenditures will result in any significant changes in operating costs because personnel and maintenance used for these pieces of equipment will be absorbed into existing staffing and maintenance schedules.

#### **Replacement of One Police Car**

During the development of the Fiscal Year 2014 Budget, the Police Department developed a fleet replacement program designed to ensure that police cars are replaced on a regular basis. This replacement is a continuation of the fleet replacement schedule and related to the replacement of a 2008 Chevrolet Impala with approximately 91,000 miles. This represents a minor change in the replacement plan, in which a 2010 vehicle with approximately 50,000 miles was scheduled for replacement. After review, it appeared to be a better option to replace the 2008 vehicle. There are no additional operating costs that we anticipate to be associated with this purchase since it is in replacement of an existing vehicle and will likely result in the reduction in maintenance costs for several years. The budget for this vehicle is \$30,000, not including an anticipated \$3,000 trade in value.

#### **Replacement of One Public Works Pickup Truck**

Similar to the Police Department's vehicle replacement plan, the Public Works Department has developed a vehicle replacement plan for this and future years. This year, the Public Works Department will replace Unit 21, which is a 1994 Ford F-150 that has

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approximately 150,000 miles. In the past several years, there have been substantial maintenance issues with this vehicle as it has aged. This vehicle is presently used for watering, snow plowing, and all other Street Maintenance work. It is assigned to the Streets and Park Maintenance Department within the Public Works Department and, while it has served the town well, it is time for replacement. Again similar to the police car, because this is replacing an older vehicle, we do not anticipate additional operating costs. The budget for this vehicle is \$30,000, not including an anticipated \$2,500 trade in value.

### **Development of the Main Street Garden**

In addition to the existing park facilities, the Town of Woodstock is planning to develop a series of “pocket parks” throughout the town. These small green spaces throughout the town will provide a public location for people to enjoy, while still having the opportunity to be in an urbanized area. The Main Street Garden will be the first in this series of smaller green spaces throughout town and will serve as a demonstration of how small spaces can be effective green spaces.

In addition to serving as a green space, the Main Street Garden will take advantage of our modern understanding of horticulture and urban landscaping. Principal among these considerations is bio-diversity in the landscaping and the continued development of our urban tree canopy. The property is presently owned by SHENTEL, the local telecommunications company, and the town is presently in the process of developing a long-term lease agreement for the space. The budget for this project is \$15,000 and will be paid for through operating revenue. We anticipate an approximate \$1,000 per year operating budget impact related to garden maintenance.

### **Purchase of GPS for Utility Location**

Throughout the Town of Woodstock, there is a network of water, wastewater, and storm water pipes that move water throughout for their intended purpose. Since these lines are largely underground, the only way that we know where they are is based on the institutional knowledge from employees who have been with the town for a long time. This circumstance has obvious concerns due to the inability of the town as an organization to know where these assets are. Purchasing a professional Global Positioning System receiver will allow us to map the water, sewer, and storm water lines over a period of several years, as well as the location of fire hydrants, valves, manholes, storm water structures and other system structures that we need to track for long periods of time. Additionally, we can collect attribute data about the structures (such as line size, hydrant capacity, etc.) for future reference and modeling. The budget for this purchase is \$10,000. We do not anticipate the device will require additional costs associated with operation, but the project to map utility lines will require significant staff time.

### **Purchase of Mini Excavator**

Presently, the Town only has one piece of equipment that can be used for excavation work, which is a fifteen year old back hoe. As a result, the Town can only perform one excavation at a time. This means that any time the back hoe is in operation at a work site, if there is an emergency excavation (such as for a main break), the project will be halted. Additionally, the age of the back hoe brings concern about its long-term use.

In addition to age and availability, the back hoe has limitations with regard to its capability to install large sections of pipe in the system, which will be a defining characteristic of the work we plan to do in the future. The mini excavator will allow us to engage in this

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work in an efficient manner while continuing regular operations. The budget for this piece of equipment is \$50,000. We anticipate the impact to the operating budget to be approximately \$3,000 annually, to purchase fuel and conduct preventative maintenance. This purchase will also allow the Town to take better advantage of our existing labor force, reducing our need to contract construction services in the future.

### **Purchase of Water Pipe**

In 1999, the Town of Woodstock constructed the West North Street Water Tank, which provides two million gallons of water storage. While the storage capacity is excellent for this system, the water lines going into the tank are inadequate to move the amount of water that is needed for this size tank. As a result, the tank cannot be filled to capacity because water will not flow in and out fast enough and the water level cannot get too low or the tank will not produce enough head pressure to push the water through the small lines. This results in an approximate 200,000 window of usable water capacity in the two million gallon tank. Additionally, because of the small pipe sizes surrounding the West North Street Water Tank, if the Ox Road Water Tank is taken out of service, key locations in the town lose pressure. The only solution to this problem is to upsize the existing water line. This project will take several years to complete, which will be a recurring capital cost for the Town. In the Fiscal Year 2015 Budget, the Town will purchase \$30,000 worth of 12 inch PVC water main to be added into the system. We anticipate a similar purchasing over the next several years to complete these upgrades.

There will be little to no ongoing operating costs associated with this project, and may result in shorter run times for the finished water pumps at the Water Treatment Plant, creating a potential cost savings.

### **Replacement of Piezometers**

At the West End Reservoir, there are devices that monitor the pressure on the concrete dam structure to ensure that it is not going to overturn. The monitoring devices, called Piezometers, are outdated and only have instantaneous read capabilities, which means that employees must travel to the site each week to read the pressures on the dam. Additionally, because of where they must be located, when the water is higher due to storms, the piezometers are inaccessible, eliminating our ability to read the data. This is highly problematic because higher pressures are likely to be experienced during heavier precipitation events. Because of this, we do not have valid or reliable data on the stability of the structure, as well as the impact that larger precipitation events have on its stability. This is important from the perspective of regulatory compliance because we need to know what will occur at the dam should a Probable Maximum Precipitation event, as defined by the Commonwealth's Department of Conservation and Recreation, occur. This will also assist us in our continued efforts to assess the future of the dam structure. The budget for this project is \$20,000. We anticipate minimal ongoing operating costs associated with this project, primarily for electricity and a telephone line to continually transmit data, totaling approximately \$1,500 annually.

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### Total Capital Improvement Plan Costs and Revenue Source

<i>Project</i>	<i>Budget Estimate</i>
Replacement of Police Car	\$30,000
Replacement of Public Works Unit #21	\$30,000
Purchase of GPS for Utility Location	\$10,000
Main Street Garden Park	\$15,000
Purchase of Mini Excavator	\$50,000
Purchase of Water Pipe for System	\$30,000
Piezometer Upgrades for Dam	\$20,000
<i>Program Total</i>	<i>\$185,000</i>

The Town projects Fiscal Year 2014's revenues to exceed expenditures by approximately \$250,000. With the exception of the Main Street Garden, which is paid for through operating revenue, the projects listed above will be paid for using excess revenues from Fiscal Year 2014. Presently, the Fund Balance is approximately 41% of the General Fund. \$80,000 of the \$250,000 will be put into the fund balance to begin to replenish the fund from the approximately \$550,000 that was used from the balance to fund the W. O. Riley Park Revitalization Project in Fiscal Year 2014. This pay-as-you-go method is appropriate for these types of projects, but will need to be supplemented in future years by additional debt service for various projects as the long-term capital improvement plan develops.

I would like to thank everyone who has been involved in the budget development process for all of their hard work, as well as everyone's willingness to cooperate. Many times, budget development can be difficult as decisions have to be made. It is rare to find both a staff and Town Council this is as professional as we are and I appreciate everyone's efforts. Most importantly, I wish to express my sincere gratitude to Mandy Belyea, our Director of Finance, whose efforts have made this budget development process possible.

In service to Woodstock,

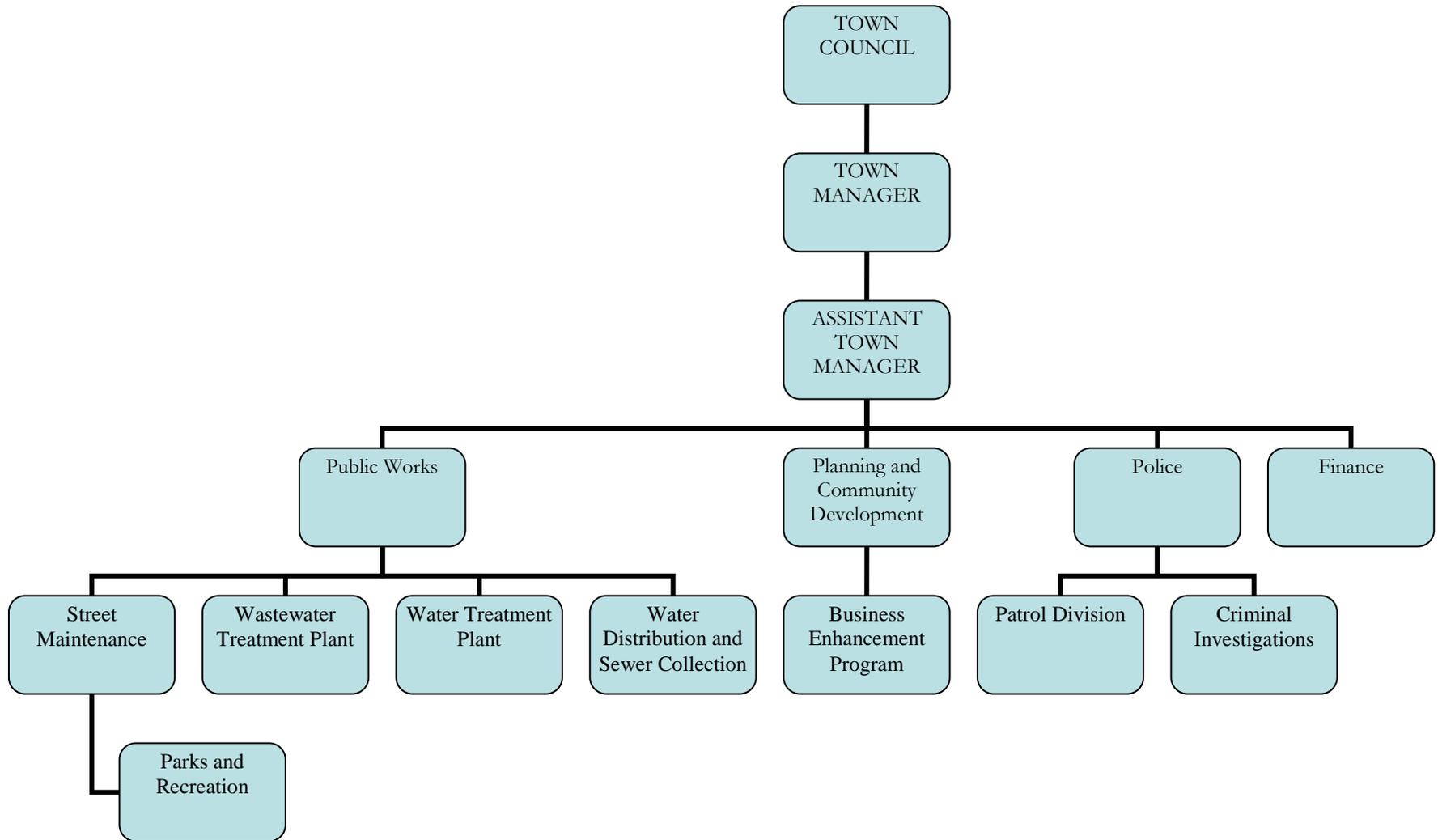


Reid A. Wodicka  
Town Manager

# ORGANIZATION AND COMMUNITY

## Organizational and Community Information

### Organizational Chart



## ORGANIZATION AND COMMUNITY

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### History of the Town of Woodstock

The Town of Woodstock was established by charter in March of 1761 as a part of what was then Frederick County. The town was originally formed by a land grant from Lord Fairfax, and founded as Muellerstadt (Miller Town) in 1752 after founder Jacob Miller. The town's charter was sponsored by George Washington in Virginia's House of Burgess. The Town of Woodstock has been the County Seat of Shenandoah County, since the County's formation in 1772.

John Peter Gabriel Muhlenberg delivered his now famous sermon at his church located in the heart of Woodstock. At the conclusion of his farewell sermon, Muhlenberg threw off his clerical robes to reveal an officer's uniform beneath and shouted, "there is a time to pray and a time to

fight..." With that declaration, he then called for volunteers to join the 8th Virginia Regiment under his command.

In 1795, the courthouse, reportedly designed by Thomas Jefferson, was built in town, using native limestone. The courthouse, located on Main Street, is the oldest courthouse still in use west of the Blue Ridge Mountains.

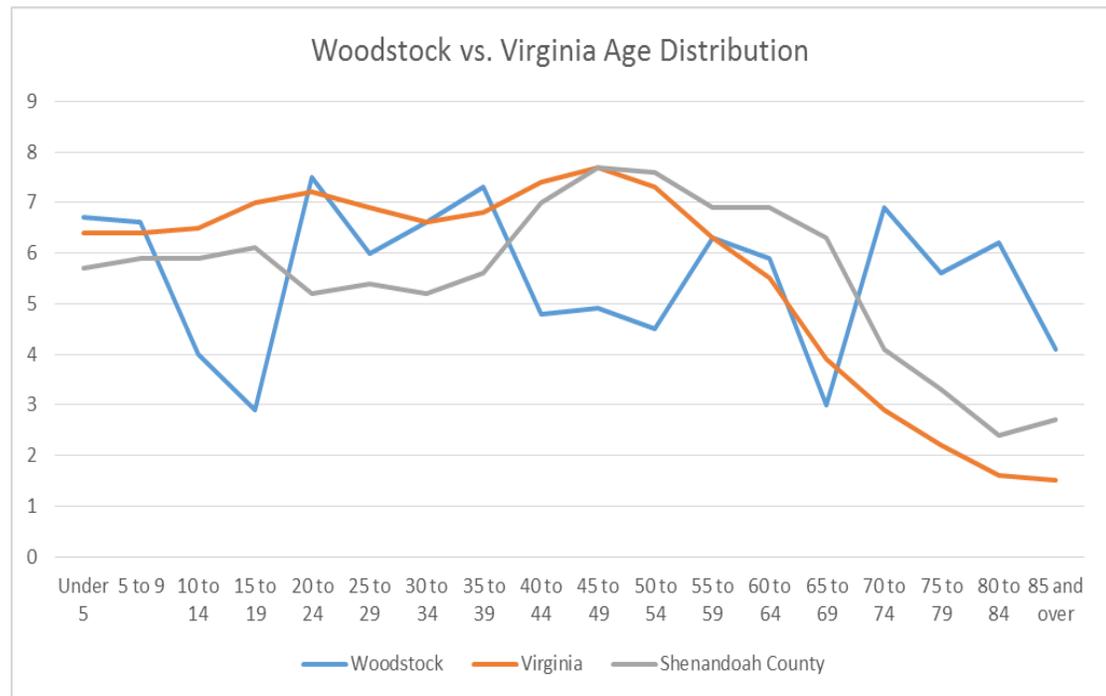
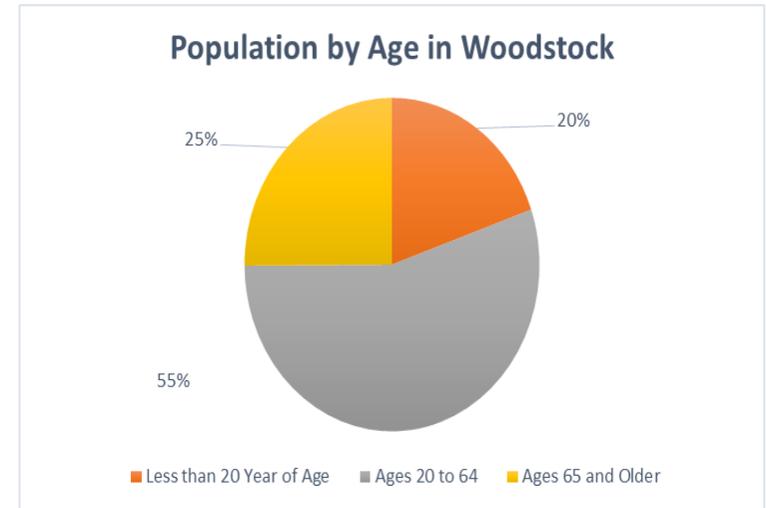
During the 1990s and the first decade of the twenty first century, the Town experienced unprecedented growth, increasing the population by approximately twenty five percent in each of those decades. Today, the Town is home to 5,171 residents in the 3.2 square miles of incorporated area of the Town. The Town is home the Shenandoah County Public School's Central campus, the private Massanutten Academy, the National Headquarters of the Sigma Sigma Sigma Sorority, the Shenandoah County Fairgrounds, and other important regional and national assets.

# ORGANIZATION AND COMMUNITY

## Demographics of the Town of Woodstock

### *Population Age Distribution*

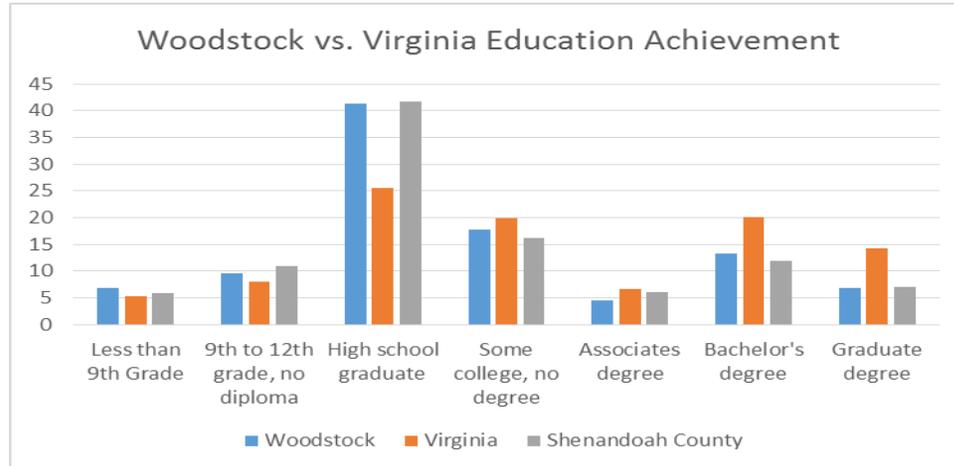
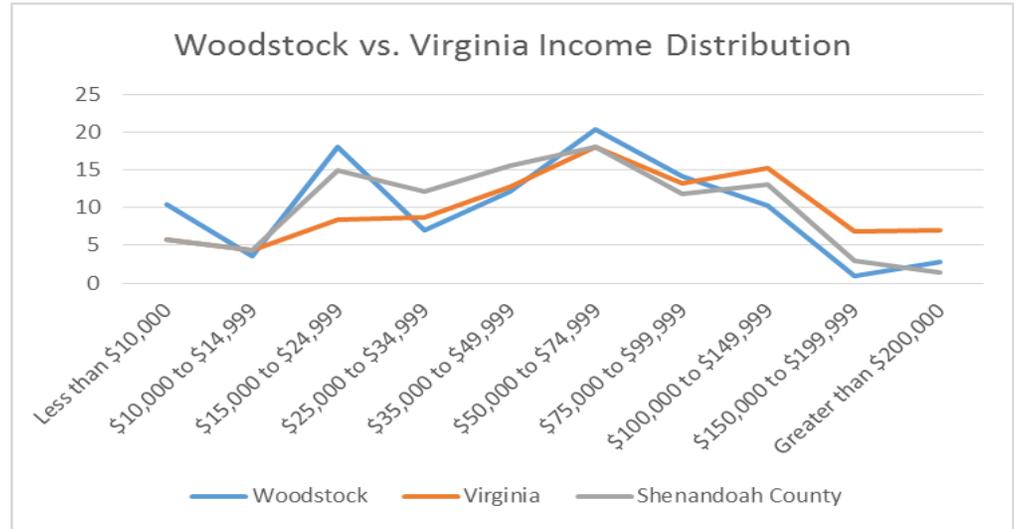
The Town of Woodstock's population tends to be characterized by the existence of young and the elderly population, with less of a concentration of middle age population. However, the largest group, the working-age population is still the major contributor to our population in the Town. While the elderly is a large portion of our population, the soon-to-be elderly (the 40 to 60 age group) tends to be lower than both the Shenandoah County and Virginia aggregates.



# ORGANIZATION AND COMMUNITY

## Income Distribution

The distribution of income in the Town of Woodstock provides an interesting characterization of the community that the Town government serves. In comparison to the rest of Virginia, there tends to be more lower and upper middle class income levels. In contrast, Virginia has a higher concentration of upper middle to higher income workers than both Woodstock and Shenandoah County. This is to be expected, though, because the higher incomes are likely indicative of the more populous Northern and Eastern sections of the state, which also have much higher costs associated with living. In comparison to the rest of Shenandoah County, though, Woodstock tends to have higher lower income and greater upper middle to higher income residents than the rest of the county. This is also to be expected due to the influence that Woodstock's status as the County seat has on its working population.



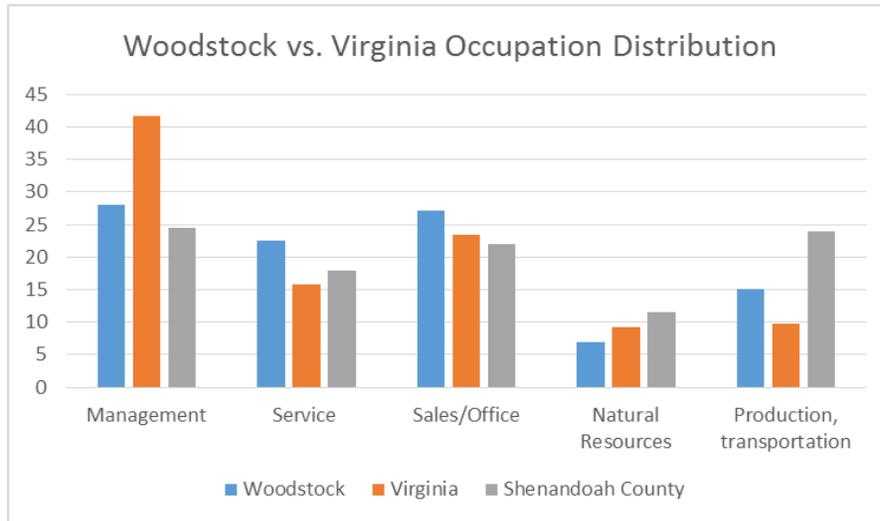
## Educational Attainment

In terms of comparisons to the rest of Virginia, Woodstock and Shenandoah County as a whole, tend to have a higher percentage of the population that have a high school diploma or less education. Consequently, the Town and the County have a smaller percentage of residents with a college education or higher compared to the rest of the state.

However, in comparison to Shenandoah County, Woodstock has a greater percentage of residents with a bachelor's degree or higher than Shenandoah County. This

is to be expected since Woodstock is the county seat for Shenandoah County and is the center of the county for professional activities, such as medical care, law, and financial services. This requires that many people come to the Town to do business.

## ORGANIZATION AND COMMUNITY



### *Occupational Distribution*

The occupation distribution is also similar to expectations, given the education distribution in the town compared to the rest of the county. Since Woodstock is the commerce center of the county, residents in town tend to be much more likely to be employed in management, sales, and services than in occupations related to natural resources and production of goods.

### *Principal Property Tax Payers*

<b>Taxpayer</b>	<b>Business Type</b>	<b>Percentage of Valuation</b>
Lowes Home Center LLC	Retail	1.75
Wal-Mart	Retail Store	1.71
French Brothers LLC	Investment Properties	1.68
Spectrum 1 Woodstock LLC	Shopping Center	1.25
Shree Ganesh Hospitality	Hotel	1.11
LH&H LLC	Hotel	1.11
Interstate Investment Property LLC	Commercial Development	1.03
Toothman Investments	Housing Development	0.98
HCP Virginia, Inc.	Assisted Living	0.97
Walter Enterprises	Shopping Center	0.95

# TOWN COUNCIL STRATEGIC FOCUS AREAS FOR FISCAL YEAR 2015

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## Strategic Plan

On September 3, 2013, the Woodstock Town Council approved a five-year strategic plan entitled “Our Focus on the Future”. This plan, developed after several months of work sessions with Council and Staff, identifies eight primary focus area that were designed to ensure Woodstock can take advantage of all of its assets, continue to develop new methods of doing business, and growing quality of life for all residents. While some local governments choose to separate the operations of various departments in their strategic plans, Woodstock recognizes that all local government activities complement each other and has developed a plan in which each department is responsible for a component of the achievement of the Town Council’s Goals. Instead of placing each department into its own bureaucratic silo, the Town of Woodstock has created a dynamic environment in which departments work as interconnected units with the same interests. This section outlines the present year’s strategic initiatives, the responsible departments for each task, and output and outcome measurements associated with their accomplishment. The entire strategic plan document is available for review at <http://townofwoodstockva.gov/strategicplan>.

### 1. A Great Place to Do Business

**We will develop policies and procedures that encourage strong and responsible economic growth while maintaining our unique characteristics and quality of life.**

Objective	Responsible Department	Time Frame	Output	Outcome
Develop funding and grant programs for businesses, both new and existing.	Finance Enhancement	Year 2	Develop sign and/or Façade Grant Program with basic guidelines	Result would be sign & building improvements and incentives for “good taste” design
Begin a cyclical process to update the comprehensive plan	Planning	Year 2, and every 5 years thereafter	Review of 1 to 2 chapters each year on a rolling basis	Preservation of Woodstock’s historic character and a vision of the direction and type of development to occur; planning for all Town facilities and environmental considerations
Create a development packet for each type of development initiative	Planning	Year 2, Annual Review thereafter	Development Packets	To streamline the development process for those interested in doing business in the Town of Woodstock

## TOWN COUNCIL STRATEGIC FOCUS AREAS FOR FISCAL YEAR 2015

### 2. A Competitive & Innovative Employer

Through workforce planning, benchmarking, and policy development, we will become the most desired municipality in which to be employed by being a competitive leader in relation to benefits, compensation, professional development, work/life flexibility, and creativity and innovation, and by training, retaining, and employing the most capable and quality individuals.

Objective	Responsible Department	Time Frame	Output	Outcome
Create a merit-based pay plan tied to evaluations	Finance	Year 2	Clearly published requirements for merit pay increases	Employees will have incentives to perform to their best abilities
Develop a succession plan for each department	Town Manager Finance	Year 2	Succession Plan for each department	Planned development of employees so that knowledge is transferred to future generations of leaders in the organization
Develop and conduct a volunteer recruitment and retention program	Town Manager Enhancement	Year 2	We will promote volunteering times, seeking individuals with varying skills, talents and time in all age groups	A strong, talented volunteer base.
Create a town-wide training schedule for issues common to all departments	Human Resources	Year 2	Training schedule	Issues of safety, liability, diversity, will be addressed in a common fashion
Creation of a Comprehensive Risk Management & Wellness Program	Human Resources Risk Management	Year 2	Risk Management & Wellness Manual	To provide a safe workplace and promote healthy family lifestyles

### 3. A Commitment to Responsible Fiscal Management Strategies

Through long-range planning and sound policy-making, we will maximize financial resources and promote responsible fiscal management and resiliency in order to consistently provide quality services and ensure public trust.

Objective	Responsible Department	Time Frame	Output	Outcome
Implement use of Mobile Data Terminals in patrol vehicles	Police	Year 2	Streamline reports and move toward a paperless process of	Remove redundancy in submission of reports and reduce amount of time officers

## TOWN COUNCIL STRATEGIC FOCUS AREAS FOR FISCAL YEAR 2015

			criminal reports	are at the office.
Hold meetings with appropriate regional, state, and federal agencies to identify potential grant fund opportunities; utilize expertise found in the Northern Shenandoah Valley Regional Commission	Department Heads	Year 2, biannually thereafter	Annual report to Town Manager and Finance Director regarding potential funding options	Opportunity to take advantage of available intergovernmental aid

### 4. Setting the Standard for Local Government Performance

Through a comprehensive performance management program, we will meet or exceed national standards for public service delivery.

Objective	Responsible Department	Time Frame	Output	Outcome
Convene a committee to study the town's adherence to the GFOA best practices for Budgeting and provide recommendations on how to improve	Finance	Year 2	Best Practices Evaluation and Implementation Plan	Improvement and streamlining of budgeting practices
Create an electronic work order system that will manage workloads and measure response times.	Town Manager Finance Public Works	Year 2	Electronic work order system	More timely response to citizen requests, increase accountability

### 5. Bringing Citizens to the Table: Civic Engagement

We will enhance and expand services to all segments of the community and look for new and innovative methods to communicate those services with residents of, and visitors to, our Town.

Objective	Responsible Department	Time Frame	Output	Outcome
Develop an outreach campaign to engage members of the community that are not currently engaged	Enhancement	Year 2	Recruit volunteers to help bridge the gap between communities. To develop programs that will serve that group.	Involvement by more diverse groups of residents while building respect and interaction with more of the community.
Develop standards for expectations for customer service interactions to ensure staff are professional, polite,	Town Manager Asst. Town Manager All department	Year 2	Document clearly defining expectations	Improved citizen relations

## TOWN COUNCIL STRATEGIC FOCUS AREAS FOR FISCAL YEAR 2015

and helpful				
Develop a list of potential volunteer projects around the town (i.e., Eagle Scout projects, etc.)	Town Manager Public Works Planning	Year 2	Projects list of appropriate size and scope	Easy access for individuals looking for volunteering opportunities
Certify two officers as Crime Prevention Specialists	Police Department	Year 2	Identify funding to obtain required training for certification	Additional resource to offered to residents/businesses to strengthen security
Customers will have additional payment methods available to make the payment process more efficient	Finance	Year 2	More efficient operations	Our citizens will appreciate the ability to use additional options
Make community development permit process information available online through the town websites	Planning	Year 2	More efficient operations	Applicants will be more self-sufficient and require less staff assistance
Provide Spanish language training courses for officers	Police Department	Year 2, and annually thereafter	Certified courses provided for Spanish	Enhanced service provided to non-English speaking individuals
Implement a citizen feedback initiative at the Woodstock Pool	Planning/Pool Management	Year 2, and every pool season thereafter	Report regarding requested services, facilities, etc. and benchmarking of services offered by other localities	To meet the community demand for seasonal pool services (swimming lessons, swim-related courses, concessions, amenities, etc.)

### 6. A Beautiful Place to Live and Work

We will provide and develop projects and programs that enhance, create, and preserve the unique character and sense of place that is consistent with what our residents and visitors have come to expect.

Objective	Responsible Department	Time Frame	Output	Outcome
Establish and implement standards for public space (streets, sidewalks, parks, etc.) maintenance and conduct periodic evaluations	Public Works	Year 2	Clear defined document outlining standards	A better maintained public setting of which everyone can be proud
Create a public art program	Town Manager Enhancement	Year 2	A partnership that provides opportunities for local and regional	A more attractive and interesting town

## TOWN COUNCIL STRATEGIC FOCUS AREAS FOR FISCAL YEAR 2015

			artists to display public art in town	
To build partnership with VDOT to improve the Route 42 Gateway.	Town Manager Enhancement Committee	Year 2	Develop plan to plant attractive, low maintenance plantings at the 283 Exit to create an intriguing and inviting “Woodstock Experience” from first sight.	A more attractive entrance to town

### 7. Preserving and Linking Neighborhood Amenities

We will demonstrate a commitment to the preservation and improvement of Woodstock’s natural and valuable human-made resources for recreation, transportation, and environmental purposes.

Objective	Responsible Department	Time Frame	Output	Outcome
Apply for Safe Routes to School Program grants	Planning	Year 2	Grant applications for funds	To safely connect residential areas to the school campus
Begin the process of a rails to trails program for the “unofficially abandoned” railway.	Town Manager Planning Enhancement	Year 2	Identify stakeholders and restart discussions with Shenandoah County and surrounding towns to create a continuous trail throughout Shen. Co.	Begin the process to create a “Woodstock” trail that could be connected to surrounding towns eventually. This would encourage health benefits residents and visitors, economic development for downtown and Commerce Street.

### 8. Preserving our Town for Future Generations

We will minimize the effects of urbanization by reducing the Town’s environmental footprint and by encouraging citizens to do the same.

Objective	Responsible Department	Time Frame	Output	Outcome
Partner with Tree Board to create a	Tree Board	Year 2	To continue the	A much healthier, beautiful

## TOWN COUNCIL STRATEGIC FOCUS AREAS FOR FISCAL YEAR 2015

comprehensive plan for tree plantings on municipal right of way.	Enhancement Committee		planting plan and execution of plantings	place for people to be; a more attractive place for visitors
Develop a paper usage reduction plan for all town departments	Department Heads	Year 2	Paper reduction plan	Reduction in the use of paper
Create and perform an ongoing Inflow & Infiltration (I&I) identification and remediation plan in an effort to reduce I&I loading on the sanitary sewer system and wastewater treatment plant respectively	Public Works	Year 2	I&I Plan	Reduced demand on the collection and treatment system; increased capacity for future use.
Engage in an Urban Tree Canopy Implementation Program	Planning/Tree Board	Year 2, and annually thereafter	Urban Tree Canopy Implementation Plan & Green Infrastructure Plan	To preserve and link Woodstock's natural assets

# FINANCIAL STRUCTURE

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## Fund Descriptions and Structure

The Town utilizes fund accounting to prepare the annual budget. The General Fund and the Public Utilities Fund are appropriated by the Town Council during the annual budget development cycle, which includes all monies expended by the Town. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The Town uses the following fund types:

- Governmental funds; and
- Proprietary funds

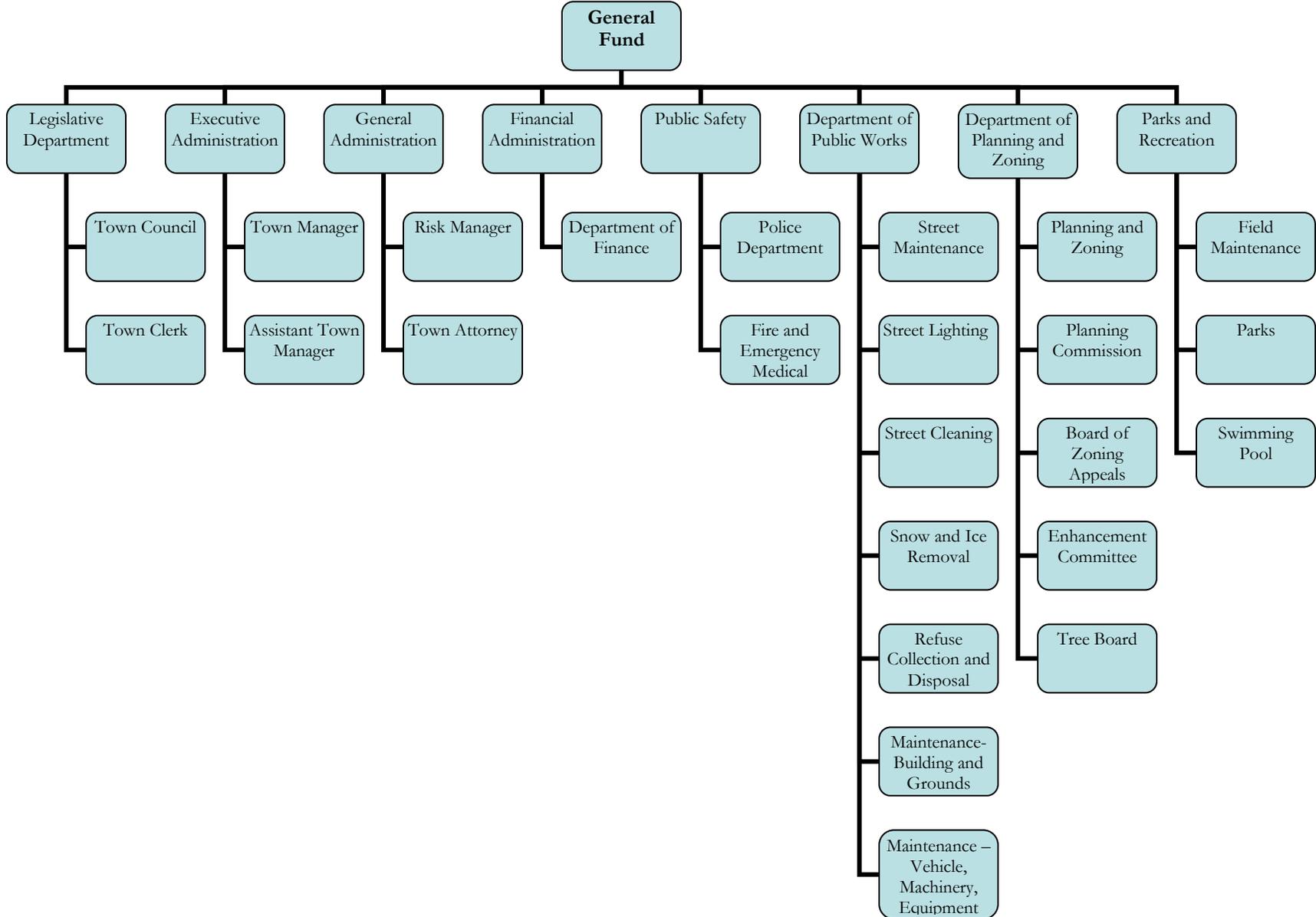
*Governmental Funds:* Governmental fund types are those funds through which most governmental functions of the Town are financed. The Town has one governmental fund, the General Fund, which is the general operating fund of the Town used to account for all revenues and expenditures except those accounted for in other funds. Typical governmental functions that are funded in the General Fund include police, streets, refuse, and administration. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

*Proprietary Funds:* Proprietary funds are used to account for the Town's ongoing organizations and activities that are similar to those often found in the private sector. The Town has one type of proprietary fund, an enterprise fund.

*Enterprise Funds:* Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are used to account for operations that provide services to citizens for which pricing policies related to the services establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service). The Town has one enterprise fund, the Public Utilities Fund. The Public Utilities Fund accounts for revenues and expenses of the Town's water and wastewater activities, financed through user charges and fees for these services.

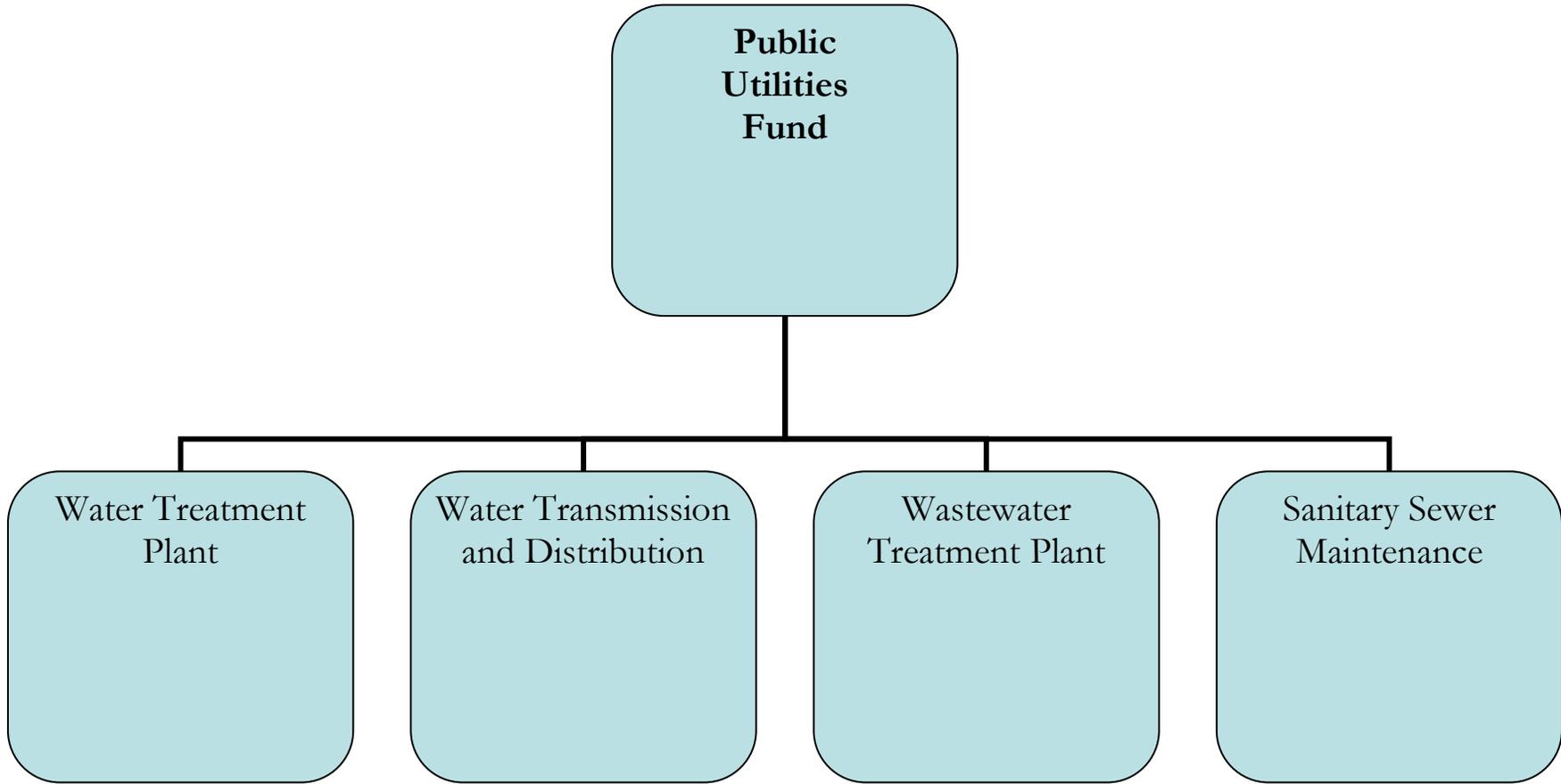
# FINANCIAL STRUCTURE

## Department/Fund Relationship Organizational Chart



**FINANCIAL STRUCTURE**

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# FINANCIAL STRUCTURE

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## Town of Woodstock Financial Policies

### The Goal of Financial Policies

The Town of Woodstock has the important responsibility to its citizenry to plan for the future and to manage public funds with both accuracy and integrity. Because the Town is constantly seeking to adapt in order to meet the needs of our community, long-range planning and sound policy-making is a significant priority for the Town. We have created these financial policies in order to demonstrate our commitment to sound fiscal management. The Town will utilize these financial policies to frame major initiatives and resource allocation decisions.

### **I. Accounting, Auditing, and Financial Reporting**

- a. The Town will establish and maintain the highest standards of accounting practices in conformance with uniform financial reporting in Virginia and generally accepted accounting principles for governmental entities as promulgated by the Government Accounting Standards Board.
- b. The Town will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to generally accepted government auditing standards and will have these auditors publicly issue an opinion, which will be incorporated in a comprehensive annual financial report.
- c. The Town will seek both the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Government Finance Officers Association Distinguished Budget Presentation Award.

### **II. Budget Management**

#### Operating Budget

- a. The Town, to maximize planning efforts, intends to prepare the operating budget with a multi-year perspective.
- b. The Town Council shall adopt a balanced annual operating budget by July 1 of each fiscal year where the total projected revenues and other financing sources are equal to the total anticipated expenditures, including any established reserves.

## FINANCIAL STRUCTURE

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- c. The budget is a plan for raising and allocating resources. The objective is to enable service delivery within available resources. Services must be delivered to residents and taxpayers at a level, which will meet real needs as efficiently and effectively as possible.
- d. The Town will fund current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures. One-time revenues will not be used to fund ongoing expenditures. This will help protect the Town from fluctuating service levels and will help ensure continued tax and fee stability when one-time revenues are reduced or eliminated.
- e. It is imperative to the Town that a positive unassigned fund balance and a positive cash balance exist in the General Fund at the end of each fiscal year. If deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be sufficiently reduced to create a positive unassigned fund balance and a positive cash balance.
- f. Where possible, the Town will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the efficiency and effectiveness of Town programs and employees. Performance measurement should become a dynamic part of Town government administration.
- g. The budget must be structured so that the Town Council and the general public can readily establish the relationship between revenues, expenditures, and the achievement of service objectives.

### Capital Budget

- h. The Town will make all capital improvements in accordance with an approved capital improvements program.
- i. The Town will develop a multi-year plan for capital improvements, which considers the Town's comprehensive plan and development policies.
- j. The Town will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with the new capital projects will be projected and included in operating budget forecasts.
- k. It is the goal of the Town to finance construction and acquisitions costs of capital assets, improvements, and infrastructure through the use of non-debt capital financing, including pay-as-you-go financing, whenever possible.

# FINANCIAL STRUCTURE

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## III. Asset Management

- a. The Town will capitalize all fixed assets with a value greater than \$5,000 and an expected life of five years or more.
- b. The operating budget will provide for minor and preventive maintenance.
- c. The capital budget will provide for the acquisition of fixed assets and the construction, or total replacement of physical facilities to include additions to existing facilities, which increase the square footage or asset value of that facility or other asset. The Town will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.
- d. The Town will periodically inventory its tangible capital assets so that all such assets are accounted for, at least on a test basis, no less often than once every five years.

## IV. Revenue Management

### General Fund

- a. The Town will maintain a diversified and stable revenue structure to protect it from short-run fluctuations in any single revenue source.
- b. The Town will estimate its annual revenues by an objective, analytical process.
- c. The Town, where practicable, will institute user fees and charges for specialized programs and services. To the extent possible, rates will be established to recover actual costs to deliver these programs and services; however, they may also be partially supported by property and other local taxes as the Town does not aim to limit access to Town programs and services due to prohibitive fees and charges. The Town will periodically review user fee charges and related expenditures to determine if pre-established cost recovery goals are being met.
- d. The Town will follow an aggressive policy of collecting revenue.

### Public Utilities Fund

## FINANCIAL STRUCTURE

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- e. The Town will strive to set water and sewer rates based on the actual cost to deliver water and sewer service. The Town will periodically review the components that make up the rates and fees through a cost-of-service study for each service provided.
- f. The Town will set rates to achieve a positive net income and cash flow each year.
- g. The Town will set rates to cover all current costs and allow the fund to meet all bond, state, and Federal requirements. If a deficit between current revenues and current expenditures occur, the Town will take all necessary steps to reduce and eliminate the deficit by reducing expenditures or enhancing revenues including additional water service opportunities while ensuring adequate capacity in water and wastewater facilities within the utilities service area is maintained.
- h. The Town will attempt to implement any required rate increases in a gradual and predictable manner to avoid large, one-time rate increases.
- i. As cash reserves and revenues permit, the Town will establish a rate stabilization reserve or other similar innovative approaches to mitigate the need for annual rate increases.

### V. Debt Management

- a. The Town will not fund current operations from the proceeds of borrowed funds and will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- b. The Town will, when financing capital improvements or other projects or equipment by issuing bonds or entering into capital leases, repay the debt within a period not to exceed the expected useful life of the project or equipment.
- c. The Town will annually calculate target debt ratios. The Town's debt capacity shall be maintained with the following primary goals:
  - i. Debt service expenditures as a percentage of governmental fund expenditures should not exceed 15%.
  - ii. Bonded debt of the Town shall not exceed 7% of the total assessed value of taxable property in Town.
- d. The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for all bonded indebtedness.
- e. Debt shall not constitute an unreasonable burden to residents and taxpayers.

## FINANCIAL STRUCTURE

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### VI. Cash Management

- a. The Town will maintain an investment policy based on the Government Finance Officers' Association model investment policy.
- b. The Town will, where permitted by law, pool cash from its various funds for investment purposes and will invest revenue to maximize the rate of return while maintaining a low level of risk.

### VII. Expenditure Management

- a. The Town will continually provide to its citizens and customers the highest level of service in the most cost effective manner possible.
- b. The Town will be scrupulous in complying with its procurement policy.

### VIII. Reserve Funds Management

- a. The general fund unassigned fund balance at the close of each fiscal year should be equal to no less than 20% of general fund expenditures.
- b. The Town may, in extreme circumstances, appropriate unassigned fund balance that will reduce unassigned fund balance below the 20% policy of the purposes of a declared fiscal emergency or other such purpose as to protect the long-term fiscal security of the Town. In such circumstances, the Town Council will adopt a plan to restore the unassigned fund balance to the policy level within 36 months from the date of appropriation. If restoration cannot be accomplished with such time period with severe hardship to the Town, the Town will establish a different but appropriate time period.
- c. The Town will not use unassigned fund balance to finance recurring operating expenditures.
- d. The Town will maintain an appropriated contingency account not to exceed 1% of general fund revenue to provide for any supplemental appropriations or other unanticipated expenditures.

# BUDGET DEVELOPMENT PROCESS

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## Budget Development

### Basis for Budgeting

The accounts of the Town are organized on the basis of funds, each of which is considered to be a separate accounting entity. The Town budgets for the General Fund using the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP) for purposes of financial statement presentation in the Town's audited financial statements. Under this method, revenues are recognized in the period they become measurable and available to finance expenditures of the period, and expenditures are recorded when incurred with the exception of principal and interest on long-term debt, which are recorded when due. Intergovernmental revenues (primarily grants), which are received as reimbursement for specific purposes or projects, are recognized when the related expenditures are recorded. Intergovernmental revenues that are unrestricted as to purpose and rescinded only for failure to meet prescribed compliance requirements are reflected as revenues at the time of receipt or earlier if availability criterion is met.

The Town budgets for the Public Utilities Fund using an accrual basis of accounting consistent with GAAP (except as otherwise stated below). Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. However, for purposes of budget presentation, exceptions to the accrual basis of accounting are as follows:

- Depreciation is not budgeted;
- Capital outlay is budgeted as expenditures in the year purchased, rather than recorded as fixed assets and capitalized based on their useful lives (excluding land and construction-in-progress);
- Principal payments are shown as uses of funds (expenditures) rather than reductions of the liability;
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities;
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions;
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not; and
- Compensated absences are not considered to be expenditures until paid

Working capital, rather than net assets, is used to represent fund balance in the enterprise funds. Working capital is generally defined as the difference between current assets (e.g., cash and receivables) and current liabilities (e.g., accounts payable), excluding the current portion of principal and interest due, and provides a better comparative analysis of fund reserves for budget purposes than does the presentation of net assets as presented in the audited financial statements. Additionally, budgeting capital outlay as an expenditure for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by the Town Council each year.

# BUDGET DEVELOPMENT PROCESS

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## Budget Process Overview

The Town of Woodstock's budget will be developed on an annual basis for each the Town's funds. The Town's budgeted revenues will be presented by activity while the budgeted expenditures will be presented by department services areas. The Director of Finance is responsible for estimating budgeted revenues. Department heads are responsible for providing expenditure estimates for their departments. Department heads should provide estimates for personnel, operating, and capital outlay expenditures. Justification should be provided for all requests for additional personnel and all capital expenditure requests. Any operating expenditure requests varying from the previous year should also be justified. The department heads will submit all expenditure requests to the Director of Finance, who will review and compile the requests. The Director of Finance will present the draft proposed budget to the Town Manager and additional meetings will be held between department heads, the Director of Finance, and the Town Manager as necessary. Budget work sessions will be held with the Finance Committee to discuss the proposed budget.

Prior to the end of April 1 each year, the Director of Finance shall submit to the Town Council the annual proposed budget. The budget shall contain the following information:

- a) A letter from the Director of Finance discussing the proposed financial plan for the next fiscal year, a review of the previous year's activities, and the current financial condition of the Town of Woodstock.
- b) Proposed capital, operations and maintenance, and debt service expenditures by program and type of expenditure for the budget year, along with comparison to estimated expenditures for the current year and actual expenditures for the three previous years.
- c) Proposed receipts, by source, for the budget year, along with comparison to estimated receipts for the current year and actual receipts for three prior years.
- d) A table of organization with proposed staffing levels by department, along with comparison to staffing levels for the current year.
- e) A summary of designated balances for normal replacement and improvements, debt service, and future capital projects.

After budget work sessions are held with the Town Council, public notification and hearings are conducted in accordance with the *Code of Virginia* (the Code). Based on comments from the public, additional work sessions may be warranted. The budget will be adopted by the Town Council no later than June 30 of a given year.

# BUDGET DEVELOPMENT PROCESS

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## Roles and Responsibilities

It is the responsibility of the Director of Finance, in her role as the Town's budget officer, to prepare and present the Town's annual budget to the Town Manager and Finance Committee for approval. The Finance Committee reviews, and, if necessary, revises the proposed budget. The Finance Committee ensures that the proposed budget adequately addresses the priorities of the Town. The Finance Committee must approve the proposed budget and submit it for adoption by the Town Council. The Town Council has final responsibility for adopting the budget and for making the necessary appropriations.

Budget control and monitoring is maintained at the departmental level. On a monthly basis, the Finance Director will prepare summary reports that compare actual revenues and expenditures to budgeted amounts. These reports will be sent to the Town Council in order to keep them informed of the Town's operating performance. Additionally, these reports will be provided to the Town Manager and department heads monthly to assist them in managing the day-to-day operations of the Town.

## FY 2015 Budget Calendar

<u>DATE</u>	<u>ACTIVITY</u>	<u>DEPARTMENT</u>
Friday, October 18	Publish FY 2015 Budget Calendar	Public Information
Monday, December 9	FY 2015 Budget Kick-Off Meeting at 9:30 a.m. Distribute Budget Preparation Packet to all Department Heads	Finance Director/All Department Heads
Thursday, January 16	FY 2015 Budgets Submitted to Finance Director	All Department Heads
Friday, February 21	FY 2015 Budgets Presented to Town Manager by Finance Director	Town Manager/ Finance Director
Week of February 24	Town Manager & Director of Finance Meet with Department Heads - Discussion of FY 2015 Budget Submissions (as needed)	Town Manager/ Finance Director/ All Department Heads

## BUDGET DEVELOPMENT PROCESS

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Friday, March 21	Finish Draft Version of FY 2015 Proposed Budget Distribution of FY 2015 Draft Proposed Budget to Finance Committee	Finance Director/ Finance Committee
Weeks of March 24 and April 7	Budget Work Sessions with Finance Committee	Finance Committee
Friday, April 11	Distribution of FY 2015 Proposed Budget to Town Council	Finance Director
Week of April 14	FY 2015 Budget Work Sessions with Town Council	Town Council
Tuesday, April 22 (before 4:00 p.m.)	Submit Legal Notice on FY 2015 Proposed Budget to Press for Publication	Finance Director
Saturday, April 26	Legal Notice Published	Public Information
Friday, May 2	Distribution of FY 2015 Proposed Budget to Town Council for Public Hearing	Finance Director
Tuesday, May 6	Public Hearing on FY 2015 Proposed Budget	Public/Town Council
Weeks of May 12 & 19	Budget Work Sessions – Discussion of Public Hearing Comments (as needed)	Town Council/ Finance Committee
Thursday, May 29	Finalize FY 2015 Budget	Finance Director
Friday, May 30	Distribution of FY 2015 Budget to Town Council for June meeting	Finance Director
Tuesday, June 3	Adoption of FY 2015 Budget and Appropriation of Funds at June meeting	Town Council

## BUDGET DEVELOPMENT PROCESS

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### Budget Modification and Amendment

Because the budget is an estimate, situations inevitably arise when it will be necessary to amend the budget. Generally, an appropriation can be increased or created by:

- Transferring from the unexpended balance of another appropriation;
- Transferring from appropriation for contingencies; or
- Appropriating unreserved fund balance or unanticipated revenues

Funds may be transferred between similar accounts (i.e., one payroll account to another payroll account) within the same department with adequate justification and the Department Head, Director of Finance, and Town Manager approval. Funds may be transferred from one department to another department being in the same fund (i.e., General Fund and Public Utilities Fund) with adequate justification and both Department Heads, Director of Finance, and Town Manager approval. A contingency line item may be included in the budget by the Town Council to provide funding for unexpected events. Expenditures may not be charged directly to the contingency appropriation. The Town Council must first modify the budget by transferring from the contingency appropriation to the appropriation account needing funding. Using the contingency appropriation does not increase the original budget but reallocates the funding. Transfer of contingency reserves requires the approval of the Town Council.

In certain instances, budget appropriations may be amended after original budget adoption. All budget amendments (i.e., appropriation of unreserved fund balance or unanticipated revenue) require Town Council approval. Specific legal authority for budget modification to increase the original budget is contained in the Code. Per Section 15.2-2507A of the Code, “any amendment that exceeds the lesser of 1% of the adopted budget or \$500,000 must follow the same notice, public hearing and approval procedures as the initial budget itself, except that it may be adopted at the same meeting as the public hearing.”

# CONSOLIDATED FINANCIAL SCHEDULE

## Consolidated Financial Schedule

### Overview of Revenues

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Actual Revenues	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>										
General Property Taxes	1,057,663	1,101,680	1,072,371	1,067,235	1,062,486	1,110,457	1,049,800	1,090,800	41,000	3.91%
Other Local Taxes	1,828,063	1,752,017	1,808,074	1,863,818	1,934,809	2,180,417	2,032,000	2,185,000	153,000	7.53%
Permits and Licenses	407,652	377,695	368,409	366,300	352,145	363,532	363,000	362,000	(1,000)	-0.28%
Fines and Forfeitures	40,414	48,639	40,930	38,766	44,209	34,551	42,790	36,000	(6,790)	-15.87%
Use of Money & Property	47,833	29,510	23,683	18,866	20,844	14,734	14,300	8,564	(5,736)	-40.11%
Charges for Services	129,156	199,379	208,649	219,375	226,596	222,201	218,900	219,900	1,000	0.46%
Miscellaneous Revenue	44,321	76,638	15,724	53,236	62,254	23,012	12,500	13,000	500	4.00%
Federal Revenues	66,045	1,012,804	81,640	21,596	86,894	7,803	9,000	9,500	500	5.56%
State Revenues	862,786	848,994	860,195	862,786	904,392	813,057	917,891	949,391	31,500	3.43%
Other Financing Sources	293,031	200,000	61,662	63,424	24,501	1,000,000	2,007,360	295,000	(1,712,360)	-85.30%
<b>Total</b>	<b>4,776,963</b>	<b>5,647,356</b>	<b>4,541,337</b>	<b>4,575,402</b>	<b>4,719,130</b>	<b>5,769,764</b>	<b>6,667,541</b>	<b>5,169,155</b>	<b>(1,498,386)</b>	<b>-22.47%</b>
<b><u>PUBLIC UTILITIES FUND REVENUES</u></b>										
Use of Money & Property	106,998	48,588	22,529	17,204	18,665	12,546	12,150	5,950	(6,200)	-51.03%
Charges for Services	2,895,016	3,095,870	3,080,391	3,456,404	3,636,701	3,615,007	3,720,000	3,801,000	81,000	2.18%
Miscellaneous Revenues	28,866	8,251	0	48,414	24,495	6,973	5,000	5,000	0	0.00%
State Revenues	1,774,931	9,531,468	3,031,428	93,027	0	0	0	0	0	0.00%
Federal Revenues	2,077,057	9,528,280	3,097,444	484,985	0	0	0	0	0	0.00%
Other Financing Sources	776,713	988,965	333,739	0	110,000	387,676	30,420	45,000	14,580	47.93%
<b>Total</b>	<b>7,659,582</b>	<b>23,201,422</b>	<b>9,565,531</b>	<b>4,100,034</b>	<b>3,789,861</b>	<b>4,022,202</b>	<b>3,767,570</b>	<b>3,856,950</b>	<b>89,380</b>	<b>2.37%</b>
<b>Total</b>	<b>12,436,545</b>	<b>28,848,778</b>	<b>14,106,868</b>	<b>8,675,436</b>	<b>8,508,991</b>	<b>9,791,966</b>	<b>10,435,111</b>	<b>9,026,105</b>	<b>(1,409,006)</b>	<b>-13.50%</b>

# CONSOLIDATED FINANCIAL SCHEDULE

## Overview of Expenditures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND EXPENDITURES:</u></b>										
Legislative Department	59,891	36,495	35,023	56,761	56,683	53,914	56,100	62,600	6,500	11.59%
Executive Administration	121,029	73,262	75,883	180,084	181,206	200,961	213,300	194,850	(18,450)	-8.65%
General Administration	85,177	46,958	49,088	86,457	92,102	92,884	101,245	102,555	1,310	1.29%
Financial Administration	385,355	343,792	358,644	387,744	352,172	474,964	478,680	513,255	34,575	7.22%
Electoral Board	1,269	0	1,658	0	1,933	0	2,500	0	(2,500)	-100.00%
Public Safety	1,423,079	1,452,471	1,433,595	1,299,755	1,308,996	1,409,741	1,628,860	1,586,900	(41,960)	-2.58%
Public Works	1,231,418	1,318,209	1,375,118	1,338,802	1,375,286	1,312,920	1,524,390	1,638,220	113,830	7.47%
Parks and Recreation	206,236	203,624	190,834	214,513	222,624	198,497	225,750	232,800	7,050	3.12%
Planning and Community D	207,147	195,244	210,846	187,965	237,367	243,763	295,225	314,275	19,050	6.45%
Contributions	74,000	53,000	29,000	53,000	103,000	279,000	288,000	203,000	(85,000)	-29.51%
Capital Outlay	197,529	1,276,563	218,785	145,713	145,421	162,104	1,688,960	140,000	(1,548,960)	-91.71%
Debt Service	312,435	196,104	128,480	53,214	51,742	64,855	121,500	134,500	13,000	10.70%
Transfers, Reserves, and Otl	2,998	201,039	843	575	110,320	387,676	43,031	46,200	3,169	7.36%
<b>Total</b>	<b>4,307,563</b>	<b>5,396,761</b>	<b>4,107,797</b>	<b>4,004,583</b>	<b>4,238,852</b>	<b>4,881,279</b>	<b>6,667,541</b>	<b>5,169,155</b>	<b>(1,498,386)</b>	<b>-22.47%</b>
<b><u>PUBLIC UTILITIES FUND EXPENDITURES:</u></b>										
Water Treatment Plant	771,353	868,725	736,883	619,663	641,261	677,741	699,650	701,800	2,150	0.31%
Water Transmission and Dis	281,157	298,688	284,055	317,040	323,594	295,897	300,150	284,550	(15,600)	-5.20%
Wastewater Treatment Plant	714,776	809,599	1,049,673	947,490	1,026,881	957,533	992,220	999,950	7,730	0.78%
Sanitary Sewer Maintenance	241,804	218,746	247,116	232,347	243,326	228,209	246,000	231,250	(14,750)	-6.00%
Capital Outlay	4,575,303	21,099,186	5,267,265	786,997	20,965	81,113	0	60,000	60,000	0.00%
Debt Service	681,734	965,584	1,253,386	1,512,171	1,505,698	1,494,993	1,505,000	1,503,700	(1,300)	-0.09%
Transfers and Reserves	0	0	0	0	0	0	23,550	75,000	51,450	218.47%
Service Charges	2,976	1,584	1,279	2,553	984	388	1,000	700	(300)	-30.00%
<b>Total</b>	<b>7,269,103</b>	<b>24,262,112</b>	<b>8,839,657</b>	<b>4,418,261</b>	<b>3,762,709</b>	<b>3,735,874</b>	<b>3,767,570</b>	<b>3,856,950</b>	<b>89,380</b>	<b>2.37%</b>
<b>Total Expenditures</b>	<b>11,576,666</b>	<b>29,658,873</b>	<b>12,947,454</b>	<b>8,422,844</b>	<b>8,001,561</b>	<b>8,617,153</b>	<b>10,435,111</b>	<b>9,026,105</b>	<b>(1,409,006)</b>	<b>-13.50%</b>

## CONSOLIDATED FINANCIAL SCHEDULE

### Debt Service Summary

Pursuant to the Town Charter and the Code of Virginia, the Town is authorized to issue general obligation bonds; however, State law limits the amount of outstanding Town debt to ten percent of the assessed value of the real estate subject to taxation. The Town does not anticipate issuing debt during Fiscal Year 2015. The computation of the Town's legal debt margin as of June 30, 2013 is as follows:

Assessed Value of Real Property, January 1, 2013:	\$551,520,800
Debt Limit: Ten Percent (10%) of Assessed Value:	\$55,152,080
General Obligation Bonds:	<u>\$23,000,591</u>
Legal Debt Margin:	\$32,151,489

### Long Term Debt Service Schedule

<u>Year Ending</u>	<u>Governmental Activities Long-Term Obligation General Obligation Bonds</u>		<u>Year Ending</u>	<u>Business-Type Activities Long-Term Obligation General Obligation Bonds</u>	
<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 105,864	\$ 28,469	2015	\$ 1,233,878	\$ 265,236
2016	74,995	23,630	2016	1,248,983	245,414
2017	77,146	21,479	2017	1,289,516	224,974
2018	79,369	19,256	2018	1,125,497	207,606
2019-2023	379,365	63,293	2019-2023	4,988,247	859,207
2024-2028	359,999	20,354	2024-2028	4,634,243	674,817
<b>Total \$</b>	<b><u>1,114,682</u></b>	<b><u>201,452</u></b>	2029-2033	3,676,416	487,418
			2034-2038	1,951,399	249,484
			2039-2043	518,545	55,516
			<b>Total \$</b>	<b><u>21,885,909</u></b>	<b><u>3,554,014</u></b>

# CONSOLIDATED FINANCIAL SCHEDULE

## Fiscal Year 2015 Debt Service Payments

Type of Obligation	Date Issued	Payoff Date	Amount of Issue	Rate	Total Principal Outstanding 6/30/14	Total Interest Outstanding 6/30/14	Principal Due in FY 2015	Interest Due in FY 2015
<b><i>General Fund:</i></b>								
General Obligation Bond (RD)	9/24/1991	9/24/2021	534,000	5.00%	111,246	19,264	14,739	5,205
General Obligation Bond (SunTrust)	5/1/2013	5/1/2020	1,000,000	2.26%	934,021	154,460	58,174	20,507
General Obligation Bond (BB&T)	8/19/2013	8/19/2018	170,183	1.62%	170,183	8,360	32,952	2,757
<b><i>Total General Fund:</i></b>					<b>1,215,450</b>	<b>182,083</b>	<b>105,864</b>	<b>28,469</b>
<b><i>Public Utilities Fund:</i></b>								
General Obligation Bond (RD)	9/24/1991	9/24/2021	534,000	5.00%	83,335	14,488	10,546	4,454
General Obligation Bond (RD)	5/1/2001	5/1/2041	2,286,000	3.49%	1,976,814	1,454,783	34,257	84,807
Refunded	6/28/2001	4/28/2021	855,000	Various	550,000	43,113	155,000	28,784
General Obligation Bond (SunTrust)	12/11/2002	12/11/2018	1,250,000	3.85%	432,223	39,214	86,313	18,451
General Obligation Water Bond (BB&T)	6/27/2006	6/27/2021	1,500,000	4.36%	819,328	148,980	98,320	40,009
General Obligation Revenue Bond (VRA)	9/27/2006	7/1/2028	4,561,156	0.00%	3,192,809	0	228,058	0
General Obligation Bond (VRA)	11/9/2007	1/1/2035	13,917,296	0.00%	11,412,183	0	556,692	0
General Obligation Bond (US Bank)	12/13/2007	4/1/2038	2,470,000	Various	2,200,000	1,569,095	50,000	107,835
<b><i>Total Public Utilities Fund:</i></b>					<b>20,666,692</b>	<b>3,269,672</b>	<b>1,219,185</b>	<b>284,342</b>
<b><i>Total All Funds:</i></b>					<b>21,882,142</b>	<b>3,451,755</b>	<b>1,325,049</b>	<b>312,811</b>

1 = Debt service for this loan issuance is allocated between the General Fund (57%) and the Public Utilities Fund (43%)

Assessed value of all real estate within the Town subject to taxation by the Town (last assessment for taxes is dated as of 1/1/2013): 551,520,800

Percentage: 3.97%

# CONSOLIDATED FINANCIAL SCHEDULE

## Fund Balance

Fund balance measures the net financial resources available to finance expenditures of future periods. It is defined as the excess of the General Fund's assets and deferred inflows of resources over its liabilities and deferred outflows of resources. Information in the following chart has been taken from the Town's prior years' audited Comprehensive Annual Financial Reports (CAFRs). Negative differences between the General Fund revenues and expenditures represent planned uses of the unassigned fund balance for "pay-as-you-go" capital outlay expenditures. The reductions in fund balance illustrated below reflect the assumption that use of prior year fund balances for fiscal year 2014 and fiscal year 2015 will be as budgeted; however, the actual use of prior year fund balances for these fiscal years will likely vary but estimated variances were not available at the time this document was prepared.

<b>General Fund</b>					
<b>Fund Balance Summary</b>					
	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>
<b>Beginning Fund Balance</b>	1,932,628	2,503,446	2,983,724	3,872,209	3,058,209
<b>Revenues</b>	4,575,402	4,719,129	5,769,764	5,794,591	4,874,155
<b>Expenditures</b>	(4,004,584)	(4,238,851)	(4,881,279)	(6,608,591)	(5,169,155)
<b>Revenues Less Expenditures</b>	570,818	480,278	888,485	(814,000)	(295,000)
<b>Ending Fund Balance</b>	<b>2,503,446</b>	<b>2,983,724</b>	<b>3,872,209</b>	<b>3,058,209</b>	<b>2,763,209</b>
<b>Percent Change in Fund Balance</b>	<b>29.54%</b>	<b>19.18%</b>	<b>29.78%</b>	<b>-21.02%</b>	<b>-9.65%</b>

The Town is committed to maintaining an unassigned fund balance equal to at least 20 percent of General Fund expenditures. The Town has continued to attain this goal, which as of the fiscal year 2013 audited CAFR had an unassigned fund balance of 43 percent of General Fund expenditures.

**GENERAL FUND SUMMARIES**

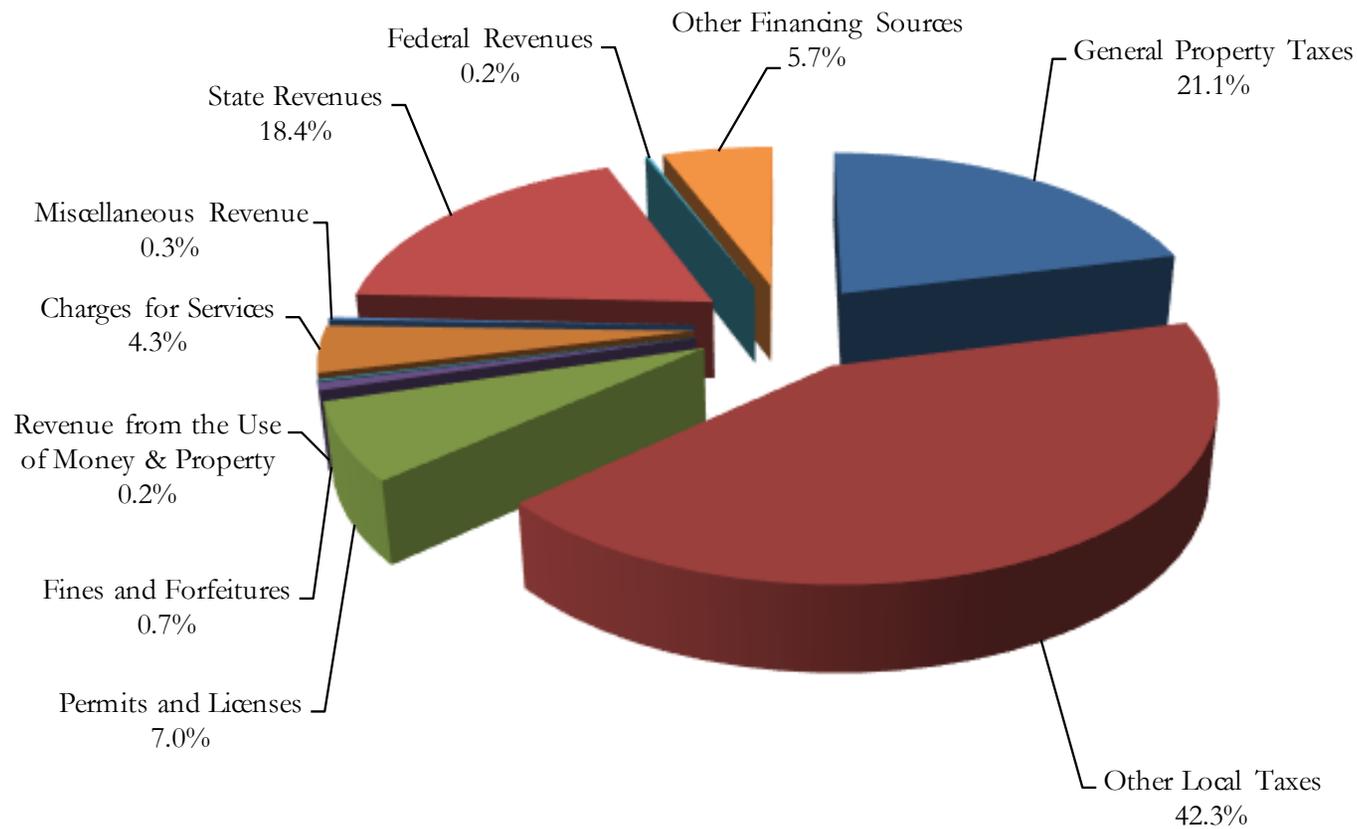
**General Fund Revenues Summary**

	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>							
General Property Taxes	1,067,235	1,062,486	1,110,457	1,049,800	1,090,800	41,000	3.91%
Other Local Taxes	1,863,818	1,934,809	2,180,417	2,032,000	2,185,000	153,000	7.53%
Permits and Licenses	366,300	352,145	363,532	363,000	362,000	(1,000)	-0.28%
Fines and Forfeitures	38,766	44,209	34,551	42,790	36,000	(6,790)	-15.87%
Revenue from the Use of Money & Property	18,866	20,844	14,734	14,300	8,564	(5,736)	-40.11%
Charges for Services	219,375	226,596	222,201	218,900	219,900	1,000	0.46%
Miscellaneous Revenue	53,236	62,254	23,012	12,500	13,000	500	4.00%
State Revenues	862,786	904,392	813,057	917,891	949,391	31,500	3.43%
Federal Revenues	21,596	86,894	7,803	9,000	9,500	500	5.56%
Other Financing Sources	63,424	24,501	1,000,000	2,007,360	295,000	(1,712,360)	-85.30%
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>4,575,402</b>	<b>4,719,130</b>	<b>5,769,764</b>	<b>6,667,541</b>	<b>5,169,155</b>	<b>(1,498,386)</b>	<b>-22.47%</b>

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Revenues by Category

FY 2015 General Fund  
Budgeted Revenues by Category



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**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.

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**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).

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**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 20<sup>th</sup> of each month (i.e., October transient occupancy taxes are due by November 20). Taxes not remitted by the 20<sup>th</sup> 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 20<sup>th</sup> of each month (i.e., October meals taxes are due by November 20). Taxes not remitted by the 20<sup>th</sup> 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.

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**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.

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**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.

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**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 15<sup>th</sup> 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.

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**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.

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**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.

## Discussion of Revenue Estimation Methods for Major Revenue Sources

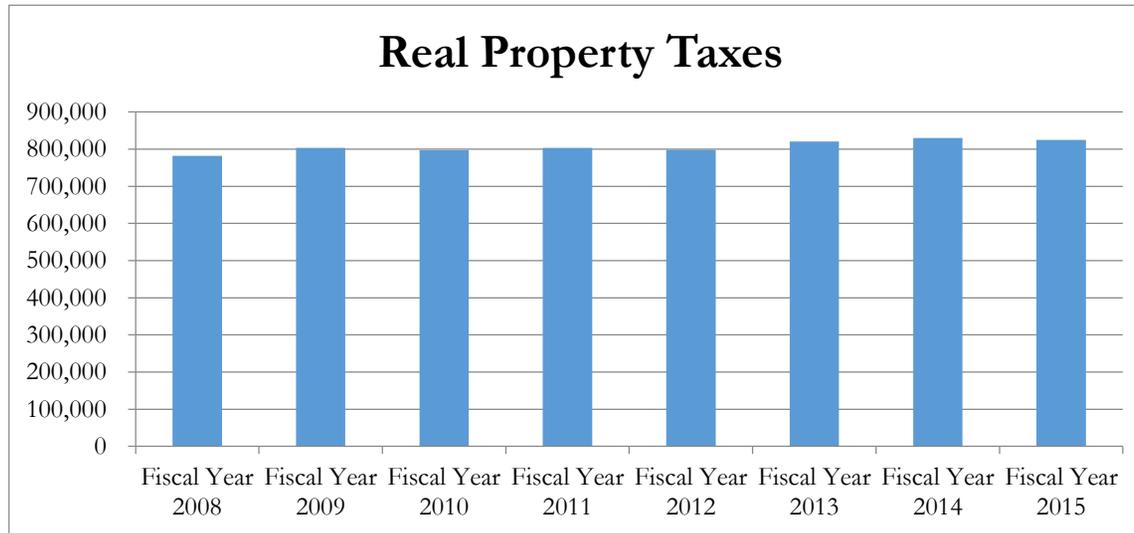
### **Basis of Revenue Projections**

The Town prepares its revenue projections by reviewing the prior years' historical activity, the current year's activity, and the future factors that could impact the revenue streams. The following techniques are used to prepare the Town's revenue estimates and are utilized either singly or collectively:

- **Informed/Experienced Judgment:** Prepared in consultation with the Town's department heads and leadership team to identify trends and other conditions.
- **Pass-Through:** Estimates are received from the revenue source (e.g., Commonwealth of Virginia).
- **Mathematical/Statistical:** Revenues determined through use of standardized formulas, averages, trends, or other means of analysis. Trend analysis is based upon regression methods which take into account marginal revenue changes over the last several years. Generally, in order to account any concerns about the effects of exogenous economic variables, when we used trend analysis, we reduced the estimation found through the trend analysis by five to ten percent, depending on the line item.

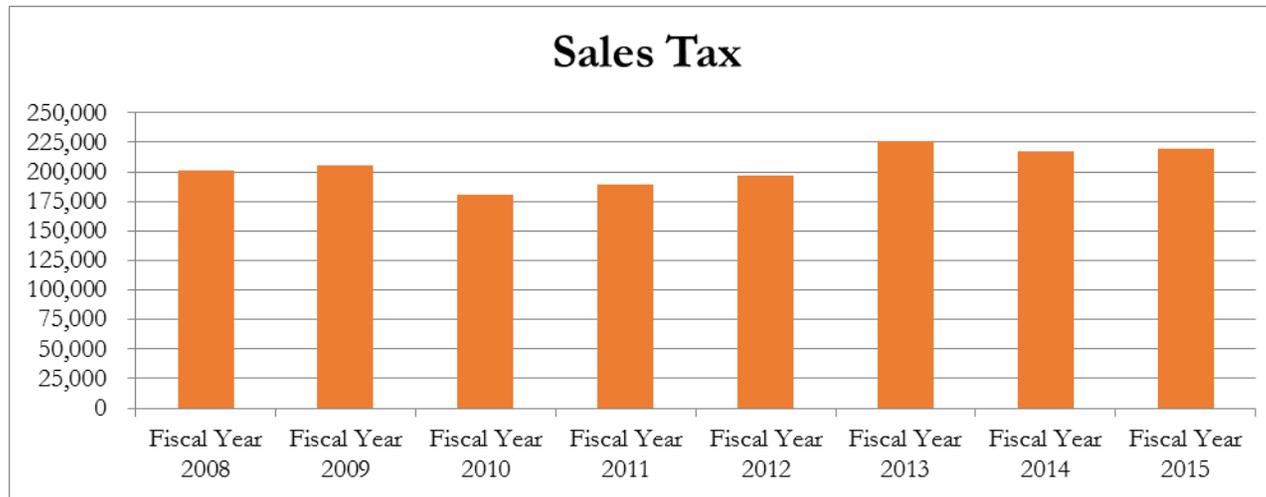
**Real Property Taxes**

Real property taxes are the second largest tax for the Town. As is expected with a revenue source of this type, real property taxes have been relatively stable in the last several years. In order to determine the probable level of funding available from real property taxes, we used a mix of informed judgment and trend analysis. In FY 2013, there was a substantial increase in the amount collected from real property taxes. This trend continued into FY 2014, even though the Town conservatively budgeted at approximately the FY 2012 level for FY 2014. A linear trend analysis of actual figures would suggest that in FY 2015, the Town will receive approximately \$840,000 in total real property taxes, but the Town has elected to continue to conservatively estimate those revenues. Since this is a major revenue line item, the conservative estimation is done to ensure that the town remains in stable financial condition should more volatile revenue sources experience declines in revenue, though the Town does not anticipate that presently.



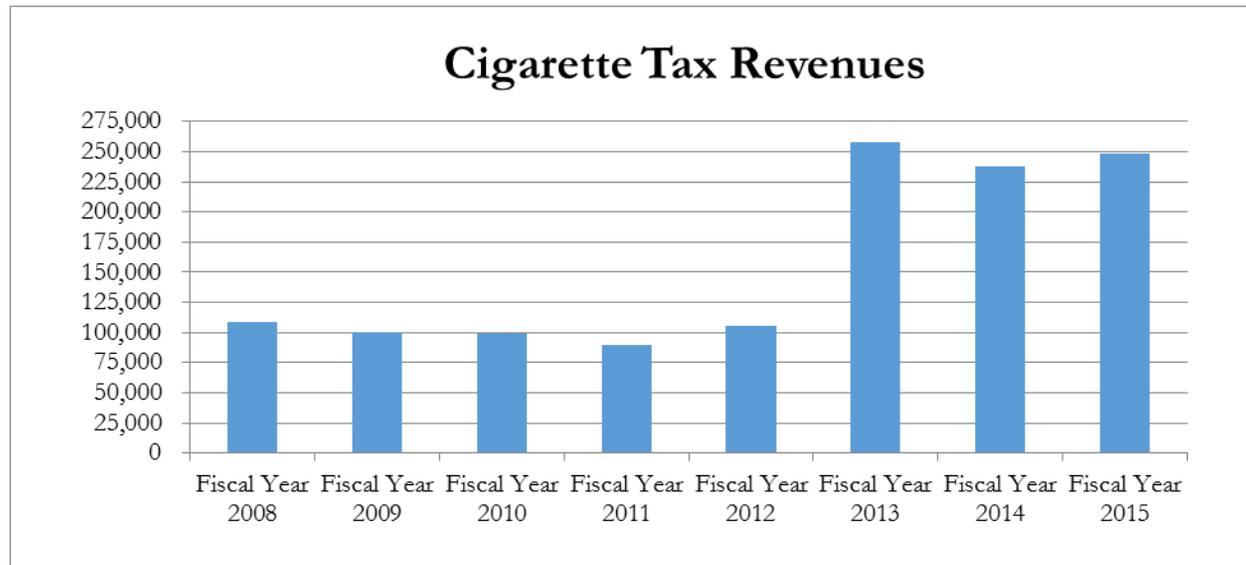
**County Sales Taxes**

Compared with the real property tax, the sales tax experienced a more volatile last several years and was more greatly affected by the recession. Fiscal Year 2010 was the leanest year with regard to the sales tax. This is to be expected with respect to the volatility of sales taxes during challenging economic times. However, by Fiscal Year 2012, the sales tax had rebounded to near pre-recession levels and exceeded those levels in FY 2013. A trend analysis for the sales tax is not appropriate, particularly in the present uncertain economic environment in which we presently operate. Trend analyses use statistical techniques that assume that all other variables that affect the economy are held constant. The endogenous growth assumed by trend analysis is too dangerous an over-simplification at the present time. The dynamics of the economy of both the Town of Woodstock, and the globe are too unpredictable at this time to use a method such as trend analysis. For that reason, we have attempted to use good judgment based on our knowledge of the economic environment and openings and closings of businesses in the region. We believe that this is the appropriate way to determine the revenue level projects for this particular line item.



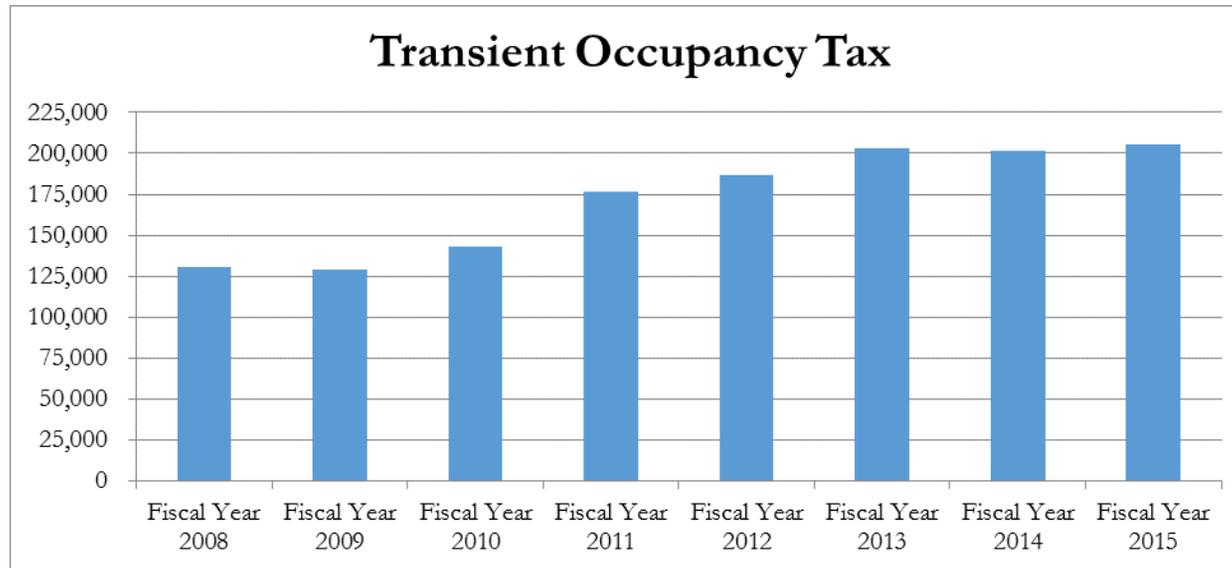
**Cigarette Taxes**

The collection of cigarette taxes continues to exceed expectations in recent years. Fiscal Year 2013 saw a massive increase in the amount of cigarette tax revenues received for two reasons. First, there was an increase in the rate collected per pack by the Town. Second, the Town allowed merchants to purchase large bulk stamps at the old price during that year, which drove the revenues up substantially during that year. As a result, the subsequent year, while still very increased from previous years, was less than in FY 13. We anticipate that the demand for cigarette tax stamps will return and the sale of cigarettes will remain relatively stable.



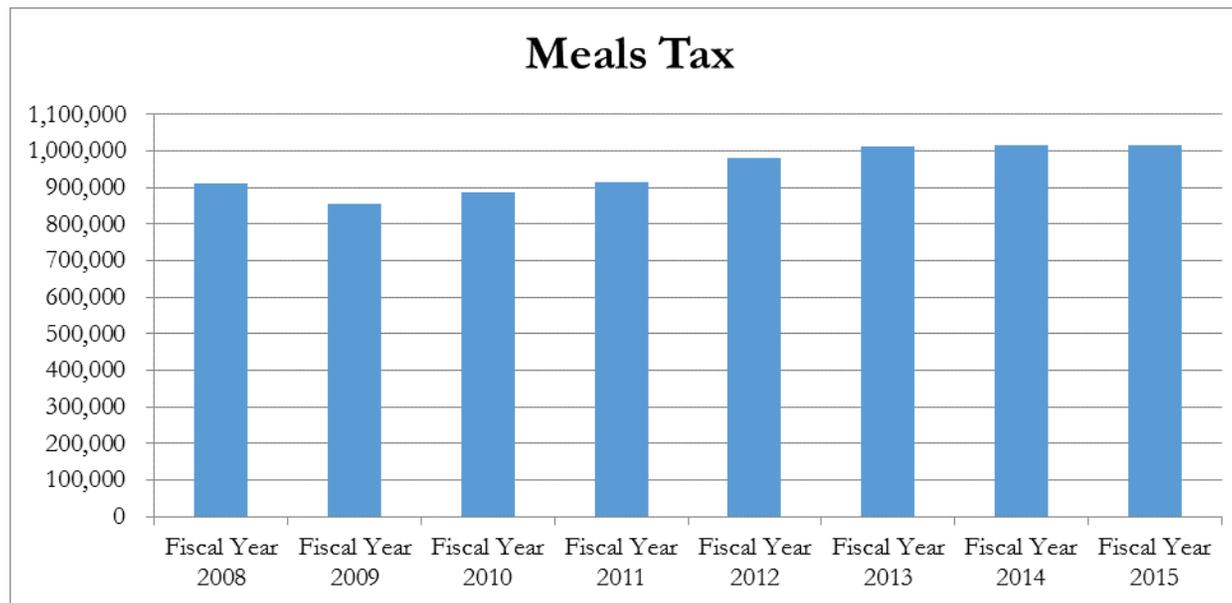
**Transient Occupancy Taxes**

The transient occupancy tax also continues to grow after the depths of the recession at the end of the last decade. In order to predict revenue levels for the coming year, we used a linear trend analysis. The results of the trend analysis suggested that in the coming fiscal year, our revenue from the transient occupancy tax would be well over \$225,000. However, because of concern about the volatility of this line item with respect to economic shocks, we have elected to reduce this projection by approximately ten percent to \$205,000 to ensure that the Town remains in a positive financial position. Much of the transient occupancy taxes that are collect are due to a) construction workers who are working in the area and b) tourists who are traveling through the area. Because those two sectors can be very quickly and heavily affected by the shocks in the economy, we feel that it is appropriate to underestimate this revenue source.



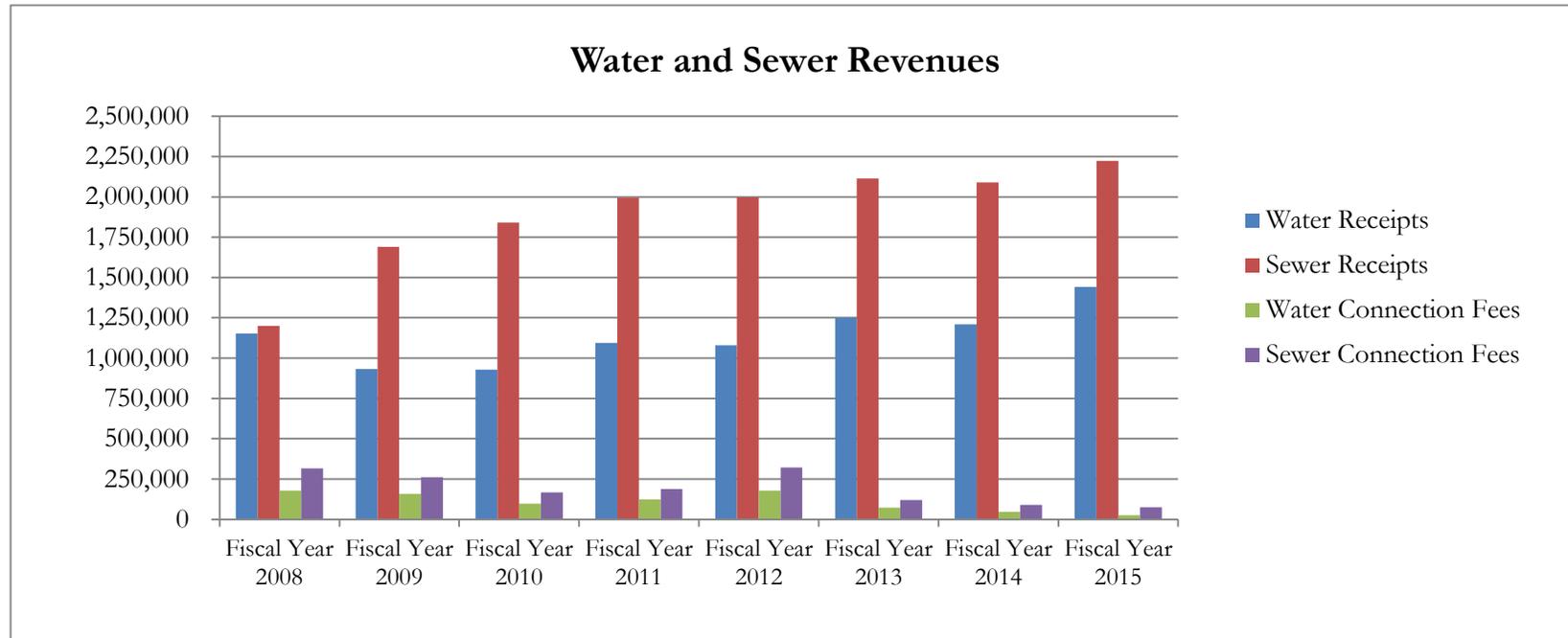
**Meals Taxes**

Meals taxes are the largest General Fund source of revenue for the Town. We have additionally experienced continuous growth in the meals taxes, though this is also a tax that has the potential to be highly volatile in more lean economic times. In fact, in Fiscal Year 2009, there was a substantial decline in revenue that took several years to rebuild. In other taxes in which this is the case, we have been relatively conservative in our estimates. In this case, we have chosen to use the trend analysis nearly at face value because we have experienced several new restaurants opening in the previous months and we have information that suggests that more will be opening. While some of that revenue will be disbursed between existing customers, additional restaurant options are likely to attract consumers from other places to come to Woodstock for a meal.



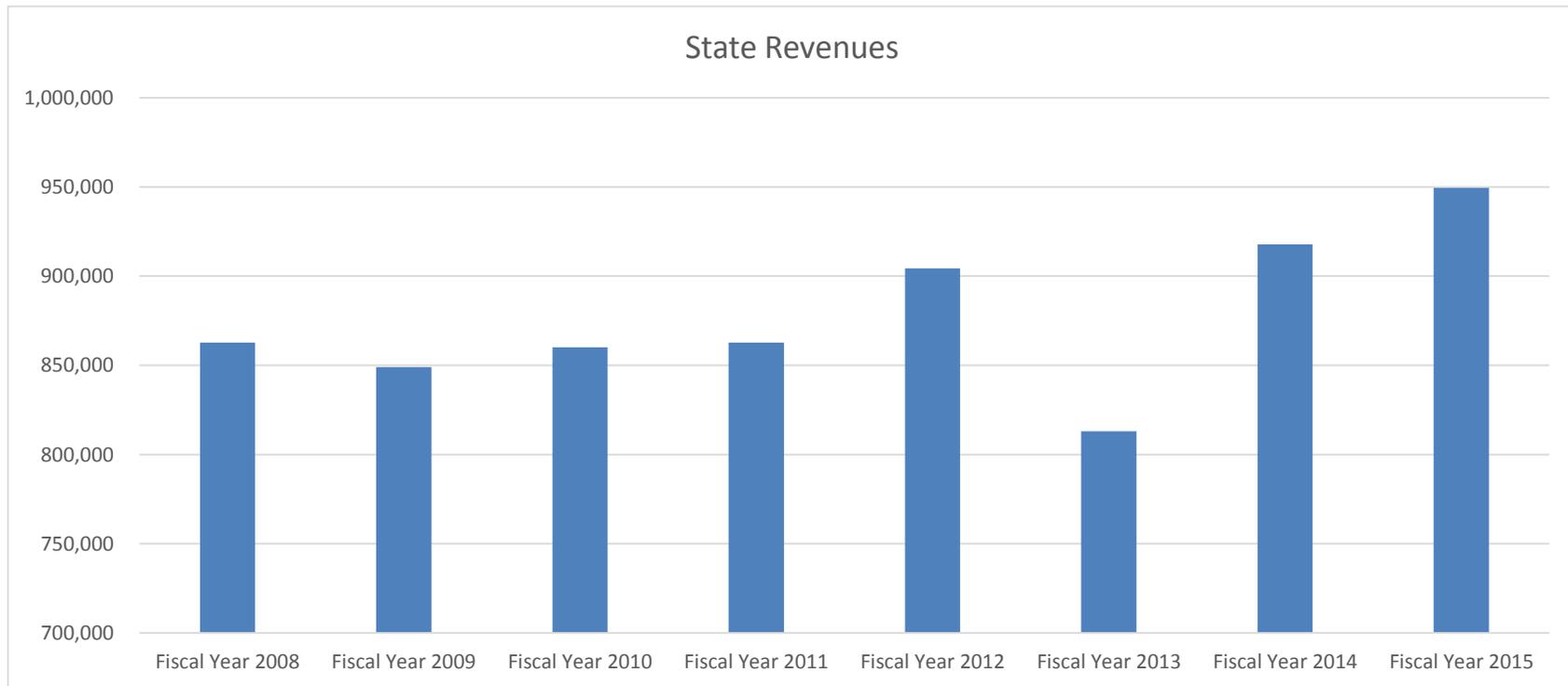
**Water and Sewer Receipts and Connections Fees**

Revenue from the sale of water and sewer service and the sale of connections to the water distribution and sewer collection system provide the majority of the funds used by in the Public Utilities Fund. In the last several years, in order to maintain rates that were palatable to the public, the Town chose to fund the Public Utilities Fund with transfers from the General Fund. In Fiscal Year 2015, the Town Council chose to increase water and sewer rates in order to balance the fund. In Fiscal Year 2015, we used a consumption analysis to calculate the probable revenue from each of the service usage fees. This approach utilized historic consumption data from the Town’s accounting system to calculate the frequency of usage by customer. We were then able to calculate the rates necessary to balance the fund, based on the revenues from historic trends. This method incorporates the usage of historic revenue trends, as well as a contemporary analysis of the usages as it exists today.



**Intergovernmental Transfers from the Commonwealth of Virginia**

Revenues provided by the Commonwealth of Virginia are for specific operational purposes as defined by state law. Each year, the Commonwealth indicates to the Town how much funding will be available for local purposes through memos from the state agencies that are responsible for administering these funds. The two primary purposes that are provided by the Commonwealth to the Town of Woodstock are Street Maintenance Funds and the Law Enforcement Assistance Grant. Street Maintenance Funds are provided to the Town based on the total lane miles of roads within the Town limits. Law Enforcement Assistance funds are provided on the basis on population. We calculate our allocation on the basis of the rules provided by the Commonwealth.



## GENERAL FUND SUMMARIES, CONTINUED

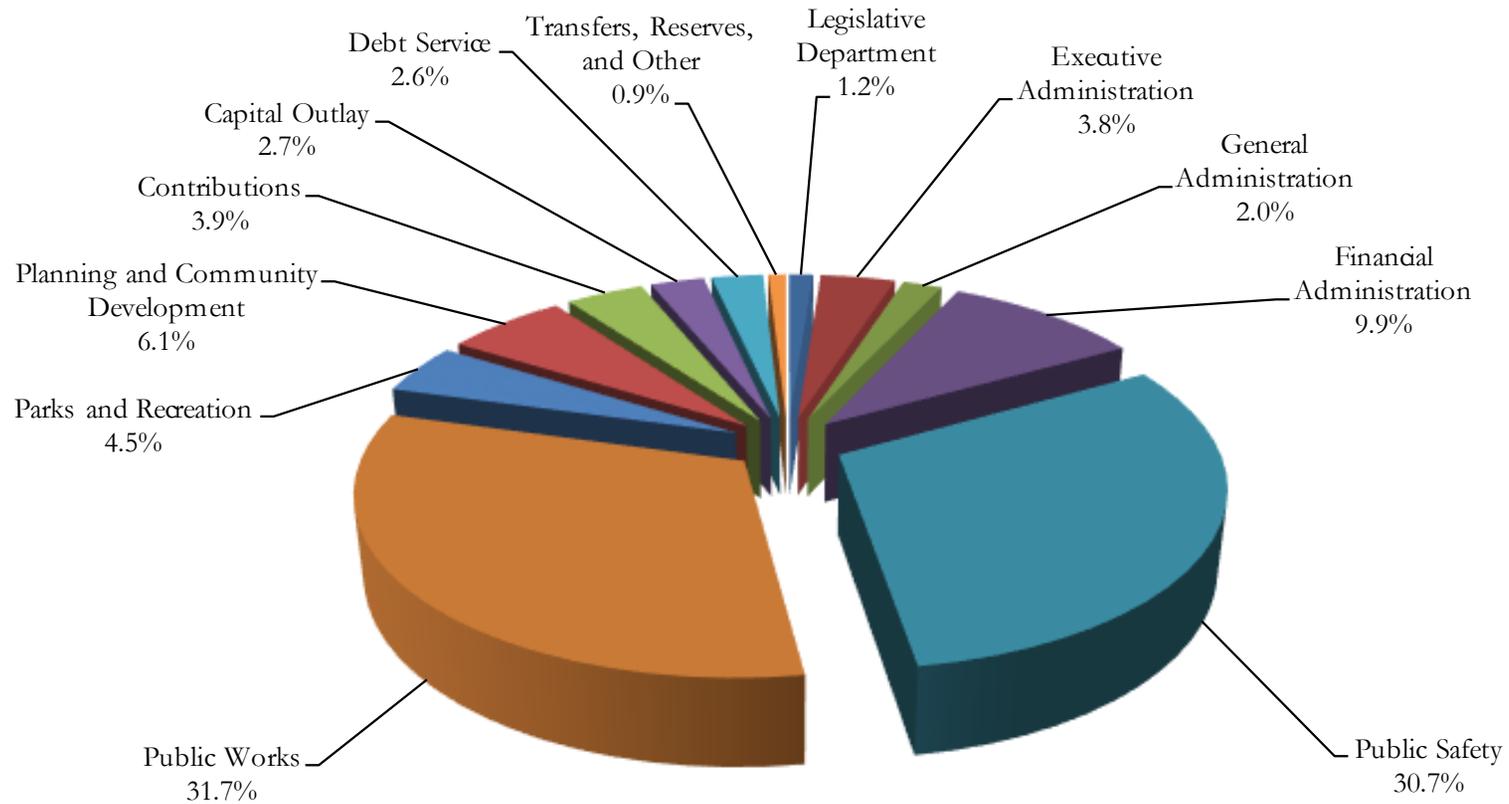
General Fund Budgeted Expenditures by Department

	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND EXPENDITURES:</u></b>							
Legislative Department	56,761	56,683	53,914	56,100	62,600	6,500	11.59%
Executive Administration	180,084	181,206	200,961	213,300	194,850	(18,450)	-8.65%
General Administration	86,457	92,102	92,884	101,245	102,555	1,310	1.29%
Financial Administration	387,744	352,172	474,964	478,680	513,255	34,575	7.22%
Electoral Board	0	1,933	0	2,500	0	(2,500)	-100.00%
Public Safety	1,299,755	1,308,996	1,409,741	1,628,860	1,586,900	(41,960)	-2.58%
Public Works	1,338,802	1,375,286	1,312,920	1,524,390	1,638,220	113,830	7.47%
Parks and Recreation	214,513	222,624	198,497	225,750	232,800	7,050	3.12%
Planning and Community Development	187,965	237,367	243,763	295,225	314,275	19,050	6.45%
Contributions	53,000	103,000	279,000	288,000	203,000	(85,000)	-29.51%
Capital Outlay	145,713	145,421	162,104	1,688,960	140,000	(1,548,960)	-91.71%
Debt Service	53,214	51,742	64,855	121,500	134,500	13,000	10.70%
Transfers, Reserves, and Other	575	110,320	387,676	43,031	46,200	3,169	7.36%
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>4,004,583</b>	<b>4,238,852</b>	<b>4,881,279</b>	<b>6,667,541</b>	<b>5,169,155</b>	<b>(1,498,386)</b>	<b>-22.47%</b>

GENERAL FUND SUMMARIES, CONTINUED

**Chart – General Fund Budgeted Expenditures by Department**

**FY 2015 General Fund  
Budgeted Expenditures by Category**



## GENERAL FUND REVENUES

Account Number	Account Name	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>								
<b><u>Local Revenues:</u></b>								
<b><u>General Property Taxes</u></b>								
10-3110-0001	Real Property Taxes - Current	744,296	748,885	781,143	745,000	790,000	45,000	6.04%
10-3110-0002	Real Property Taxes - Delinquent	58,943	49,392	39,662	48,000	35,000	(13,000)	-27.08%
10-3110-0003	Personal Property Taxes - Current	181,932	187,470	208,797	190,000	195,000	5,000	2.63%
10-3110-0004	Personal Property Taxes - Delinquent	36,116	36,328	29,579	30,000	30,000	0	0.00%
10-3110-0005	Machinery & Tools Taxes - Current	1,720	1,687	1,990	1,500	1,500	0	0.00%
10-3110-0006	Machinery & Tools Taxes - Delinquent	(125)	1,309	1,041	1,000	1,000	0	0.00%
10-3110-0007	Real Property Taxes Public Service Corp - Current	21,889	20,167	20,495	20,000	22,000	2,000	10.00%
10-3110-0008	Real Property Taxes Public Service Corp - Delinquent	113	2	0	0	0	0	0.00%
10-3110-0009	Personal Property Taxes Public Service Corp - Current	0	272	250	300	300	0	0.00%
10-3110-0011	Penalties - All Property Taxes	13,796	11,274	20,439	10,000	10,000	0	0.00%
10-3110-0012	Interest - All Property Taxes	8,555	5,700	7,061	4,000	6,000	2,000	50.00%
		<b>1,067,235</b>	<b>1,062,486</b>	<b>1,110,457</b>	<b>1,049,800</b>	<b>1,090,800</b>	<b>41,000</b>	<b>3.91%</b>
<b><u>Other Local Taxes</u></b>								
10-3120-0020	County Sales Taxes	189,043	196,487	225,920	195,000	220,000	25,000	12.82%
10-3120-0021	Consumer Utility Taxes	86,170	87,174	89,017	85,000	85,000	0	0.00%
10-3120-0022	Telecommunications Tax	97,955	95,963	96,217	95,000	95,000	0	0.00%
10-3120-0023	Franchise License Taxes	185,327	158,354	151,641	160,000	185,000	25,000	15.63%
10-3120-0024	Cigarette Taxes	89,186	105,627	257,618	200,000	248,000	48,000	24.00%
10-3120-0025	Transient Occupancy Taxes	176,252	185,699	202,993	190,000	205,000	15,000	7.89%
10-3120-0026	Meals Taxes	914,462	981,733	1,010,919	985,000	1,017,000	32,000	3.25%
10-3120-0027	Vehicle License Taxes	92,003	89,108	101,888	90,000	93,000	3,000	3.33%
10-3120-0028	Public Right-of-Way Fees	25,663	27,274	29,265	25,000	30,000	5,000	20.00%
10-3120-0031	Penalties - All Other Local Taxes	7,757	7,390	14,897	7,000	7,000	0	0.00%
10-3120-0032	Interest - All Other Local Taxes	0	0	42	0	0	0	0.00%
		<b>1,863,818</b>	<b>1,934,809</b>	<b>2,180,417</b>	<b>2,032,000</b>	<b>2,185,000</b>	<b>153,000</b>	<b>7.53%</b>

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Permits/Licenses</u></b>								
10-3130-0040	Business, Professional, Occupational Licenses	333,448	337,505	350,986	350,000	350,000	0	0.00%
10-3130-0041	Penalties - Business, Professional, Occupational Licenses	1,691	1,150	906	1,000	1,000	0	0.00%
10-3130-0042	Development Permits and Fees	31,161	13,490	11,640	12,000	11,000	(1,000)	-8.33%
		<b>366,300</b>	<b>352,145</b>	<b>363,532</b>	<b>363,000</b>	<b>362,000</b>	<b>(1,000)</b>	<b>-0.28%</b>
<b><u>Fines/Forfeitures</u></b>								
10-3140-0060	Court Fines and Forfeitures	36,766	43,179	33,736	41,790	35,000	(6,790)	-16.25%
10-3140-0061	Parking Fines	2,000	1,030	815	1,000	1,000	0	0.00%
		<b>38,766</b>	<b>44,209</b>	<b>34,551</b>	<b>42,790</b>	<b>36,000</b>	<b>(6,790)</b>	<b>-15.87%</b>
<b><u>Revenue from the Use of Money &amp; Property</u></b>								
10-3150-0080	Interest on Bank Deposits	16,021	18,524	12,454	12,000	6,264	(5,736)	-47.80%
10-3150-0084	Rental of Recreational Properties	2,845	2,320	2,280	2,300	2,300	0	0.00%
		<b>18,866</b>	<b>20,844</b>	<b>14,734</b>	<b>14,300</b>	<b>8,564</b>	<b>(5,736)</b>	<b>-40.11%</b>
<b><u>Charges for Services</u></b>								
10-3160-0090	Refuse Collection Fees	166,982	169,697	171,531	165,000	171,000	6,000	3.64%
10-3160-0110	Swimming Pool Fees	49,063	52,610	43,592	50,000	45,000	(5,000)	-10.00%
10-3160-0111	Swimming Lessons	2,590	3,600	6,620	3,200	3,200	0	0.00%
10-3160-0112	Concessions	740	689	458	700	700	0	0.00%
		<b>219,375</b>	<b>226,596</b>	<b>222,201</b>	<b>218,900</b>	<b>219,900</b>	<b>1,000</b>	<b>0.46%</b>
<b><u>Miscellaneous Revenue</u></b>								
10-3170-0120	Miscellaneous Receipts	45,641	57,054	20,283	10,000	10,000	0	0.00%
10-3170-0121	Gifts and Donations	7,595	5,200	2,429	2,500	2,500	0	0.00%
10-3170-0122	Commemorative Tree Program	0	0	300	0	500	500	0.00%
		<b>53,236</b>	<b>62,254</b>	<b>23,012</b>	<b>12,500</b>	<b>13,000</b>	<b>500</b>	<b>4.00%</b>

## GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><i>State Revenues</i></b>								
<b><i>Non-categorical Aid:</i></b>								
10-3210-0201	Rolling Stock Tax	4,338	4,462	4,828	5,000	5,000	0	0.00%
10-3210-0202	Motor Vehicle Rental Tax	457	470	627	500	500	0	0.00%
10-3210-0203	Personal Property Tax Reimbursement	106,753	106,753	106,753	106,753	106,753	0	0.00%
		<b>111,548</b>	<b>111,685</b>	<b>112,208</b>	<b>112,253</b>	<b>112,253</b>	<b>0</b>	<b>0.00%</b>
<b><i>Categorical Aid:</i></b>								
10-3220-0300	Law Enforcement Assistance Grant	102,484	98,888	98,888	98,888	98,888	0	0.00%
10-3220-0310	Distribution of Fire Program Funds	11,558	14,646	14,537	12,500	14,000	1,500	12.00%
10-3220-0315	Street and Highway Maintenance	636,446	667,173	578,174	685,000	710,000	25,000	3.65%
10-3220-0316	Local Government Challenge Grant	750	0	750	750	750	0	0.00%
10-3220-0320	Community Facilities Grant	0	0	0	0	0	0	0.00%
10-3220-0321	VHDA MUMI Planning Grant	0	0	0	0	0	0	0.00%
10-3220-0322	Dam Safety, Flood Prevention & Protection Grant	0	12,000	8,500	8,500	8,500	0	0.00%
10-3220-0324	Urban Tree Canopy Program	0	0	0	0	5,000	5,000	0.00%
		<b>751,238</b>	<b>792,707</b>	<b>700,849</b>	<b>805,638</b>	<b>837,138</b>	<b>31,500</b>	<b>3.91%</b>
<b><i>Federal Revenues</i></b>								
<b><i>Categorical Aid:</i></b>								
10-3320-0500	Bulletproof Vest Partnership Grant Program	1,752	695	0	1,000	1,500	500	50.00%
10-3320-0501	Justice Assistance Grant Program	3,129	3,342	2,268	3,000	3,000	0	0.00%
10-3320-0503	State and Community Highway Safety Grant Program	7,579	8,688	5,535	5,000	5,000	0	0.00%
10-3320-0530	Transportation Enhancement Program	0	0	0	0	0	0	0.00%
10-3320-0531	USDA Cooperative Forestry Assistance Grant	9,136	35,686	0	0	0	0	0.00%
10-3320-0550	FEMA Public Assistance Grant	0	38,483	0	0	0	0	0.00%
		<b>21,596</b>	<b>86,894</b>	<b>7,803</b>	<b>9,000</b>	<b>9,500</b>	<b>500</b>	<b>5.56%</b>
<b><i>Other Financing Sources:</i></b>								
<b><i>Non-Revenue Receipts:</i></b>								
10-3410-0600	Transfers from General Fund	0	0	0	0	0	0	0.00%
10-3410-0602	Transfers from Recreation Fund	0	0	0	0	0	0	0.00%
10-3410-0603	Sale of Land, Vehicles, Equipment, and Buildings	0	24,501	0	0	0	0	0.00%
10-3410-0604	Proceeds from Indebtedness	63,424	0	1,000,000	1,141,200	0	(1,141,200)	-100.00%
10-3410-0605	Transfers from Unreserved Fund Balance	0	0	0	866,160	295,000	(571,160)	-65.94%
		<b>63,424</b>	<b>24,501</b>	<b>1,000,000</b>	<b>2,007,360</b>	<b>295,000</b>	<b>(1,712,360)</b>	<b>-85.30%</b>
<b>TOTAL GENERAL FUND REVENUES:</b>		<b>4,575,402</b>	<b>4,719,130</b>	<b>5,769,764</b>	<b>6,667,541</b>	<b>5,169,155</b>	<b>(1,498,386)</b>	<b>-22.47%</b>

**LEGISLATIVE DEPARTMENT**

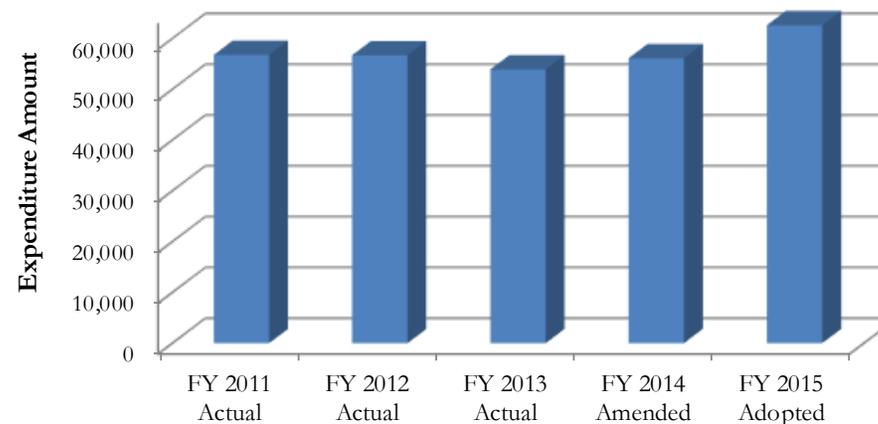
The Legislative Department consists of expenditures for the following:

**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 |
| Jacqueline 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LEGISLATIVE DEPARTMENT:</u></b>								
<b><u>TOWN COUNCIL:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4110-1100	Salaries & Wages – Regular	40,500	40,300	40,500	40,500	40,500	0	0.00%
<i>Employee Benefits:</i>								
10-4110-2100	FICA/Medicare - Employer	3,099	3,083	3,098	3,100	3,100	0	0.00%
10-4110-2500	Unemployment Insurance	0	326	683	400	700	300	75.00%
<i>Contractual Services:</i>								
10-4110-3300	Printing	1,732	0	0	500	500	0	0.00%
10-4110-3400	Advertising	715	0	646	500	500	0	0.00%
10-4110-3800	Other Contractual Services	4,093	6,862	4,758	6,000	7,000	1,000	16.67%
<i>Other Charges:</i>								
10-4110-4210	Postal Services	1,416	0	0	0	0	0	0.00%
10-4110-4510	Mileage	152	0	0	0	0	0	0.00%
10-4110-4520	Convention, Training, & Education	2,277	0	0	0	2,500	2,500	0.00%
<i>Materials and Supplies:</i>								
10-4110-5100	Materials and Supplies	148	14	211	200	200	0	0.00%
10-4110-5200	Office Supplies & Equipment	0	201	182	200	200	0	0.00%
10-4110-5300	Food Supplies & Food Services	912	2,557	1,449	1,800	4,000	2,200	122.22%
<b>TOTAL TOWN COUNCIL EXPENDITURES:</b>		<b>55,044</b>	<b>53,343</b>	<b>51,527</b>	<b>53,200</b>	<b>59,200</b>	<b>6,000</b>	<b>11.28%</b>

LEGISLATIVE DEPARTMENT, CONTINUED

Town Clerk Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOWN CLERK:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4111-1100	Salaries & Wages – Regular	1,600	2,863	2,100	2,400	3,000	600	25.00%
<i>Employee Benefits:</i>								
10-4111-2100	FICA/Medicare - Employer	117	199	145	200	250	50	25.00%
<i>Materials and Supplies:</i>								
10-4111-5200	Office Supplies & Equipment	0	278	142	300	150	(150)	-50.00%
<b>TOTAL TOWN CLERK EXPENDITURES:</b>		<b>1,717</b>	<b>3,340</b>	<b>2,387</b>	<b>2,900</b>	<b>3,400</b>	<b>500</b>	<b>17.24%</b>
<b>TOTAL LEGISLATIVE EXPENDITURES:</b>		<b>56,761</b>	<b>56,683</b>	<b>53,914</b>	<b>56,100</b>	<b>62,600</b>	<b>6,500</b>	<b>11.59%</b>

**Town Clerk Performance Measures**

Measure	FY 2014 Projection	FY 2015 Goal
<b>Provide information management for Town Council support</b>		
Provide Town Council agenda packets by Thursday before the Tuesday meeting	100%	100%
Provide Committees agenda packets four work days prior to meeting	100%	100%
Provide Council with minutes prior to next meeting	100%	100%
Percentage of minutes documents completed without errors	95%	100
Average time to post approved minutes to Town website	96 hours	72 hours

## 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>EXECUTIVE ADMINISTRATION:</u></b>								
<b><u>TOWN MANAGER:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4120-1100	Salaries & Wages – Regular	89,147	91,149	104,069	90,000	93,400	3,400	3.78%
<i>Employee Benefits:</i>								
10-4120-2100	FICA/Medicare - Employer	3,054	7,194	8,311	7,000	7,200	200	2.86%
10-4120-2210	Virginia Retirement System	12,445	16,070	16,647	14,800	16,000	1,200	8.11%
10-4120-2220	ICMA – Employer Contribution	8,144	840	840	840	840	0	0.00%
10-4120-2300	Hospital/Medical Plans	10,548	11,184	12,216	7,800	8,100	300	3.85%
10-4120-2400	Group Life Insurance	125	234	1,147	1,200	1,200	0	0.00%
10-4120-2500	Unemployment Insurance	123	70	114	50	100	50	100.00%
10-4120-2600	Workers' Compensation	0	0	0	100	0	(100)	-100.00%
10-4120-2720	Allowance - Educational Assistance	0	0	0	0	1,000	1,000	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	28,000	0	(28,000)	-100.00%
<i>Contractual Services:</i>								
10-4120-3120	Consulting Services	2,556	0	0	0	0	0	0.00%
10-4120-3300	Printing	175	0	0	150	150	0	0.00%
<i>Other Charges:</i>								
10-4120-4210	Postal Services	0	0	0	200	200	0	0.00%
10-4120-4220	Telecommunications	864	757	1,154	0	1,200	1,200	0.00%
10-4120-4520	Convention, Training, & Education	1,346	1,982	811	2,000	4,000	2,000	100.00%
10-4120-4610	Association and Membership Dues	1,775	1,738	1,543	2,000	2,000	0	0.00%
10-4120-4620	Books/Subscriptions/Educational	0	0	91	500	500	0	0.00%
<i>Materials and Supplies:</i>								
10-4120-5100	Materials and Supplies	539	355	376	1,000	1,000	0	0.00%
10-4120-5200	Office Supplies & Equipment	100	0	0	1,000	1,000	0	0.00%
10-4120-5300	Food Supplies & Food Services	497	367	617	750	750	0	0.00%
<b>TOTAL TOWN MANAGER EXPENDITURES:</b>		<b>131,738</b>	<b>132,240</b>	<b>148,236</b>	<b>157,690</b>	<b>138,940</b>	<b>(18,750)</b>	<b>-11.89%</b>

### Town Manager Performance Measures

Measure	FY 2014 Projection	FY 2015 Goal
<b>Provide information and support to Town Council</b>		
Percentage of weekly Council-Manager memo submitted by noon each Friday	100%	100%
Number of committee/council agenda items returned to staff for incomplete information	0	0
<b>Administer Town Policy</b>		
Percentage of Strategic Plan items completed during planned fiscal year	90%	95%
Percentage of Town Department performance measurements met	n/a	75%

## EXECUTIVE ADMINISTRATION, CONTINUED

Assistant Town Manager Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ASSISTANT TOWN MANAGER:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4121-1100	Salaries & Wages – Regular	35,432	36,229	38,312	39,100	39,100	0	0.00%
<i>Employee Benefits:</i>								
10-4121-2100	FICA/Medicare - Employer	2,714	2,758	2,925	3,000	3,000	0	0.00%
10-4121-2210	Virginia Retirement System	6,247	6,387	6,617	6,800	7,000	200	2.94%
10-4121-2300	Hospital/Medical Plans	2,850	3,024	3,300	3,900	4,100	200	5.13%
10-4121-2400	Group Life Insurance	50	101	456	550	550	0	0.00%
10-4121-2500	Unemployment Insurance	62	35	29	35	35	0	0.00%
10-4121-2600	Workers' Compensation	0	0	0	100	0	(100)	-100.00%
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	0	0	0	250	250	0	0.00%
10-4121-4510	Mileage	180	0	0	250	250	0	0.00%
10-4121-4520	Convention, Training, & Education	326	32	458	500	500	0	0.00%
10-4121-4610	Association and Membership Dues	165	188	188	200	200	0	0.00%
10-4121-4620	Books/Subscriptions/Educational	70	0	0	100	100	0	0.00%
<i>Materials and Supplies:</i>								
10-4121-5200	Office Supplies & Equipment	125	87	315	500	500	0	0.00%
<b>TOTAL ASSISTANT TOWN MANAGER EXPENDITURES:</b>		<b>48,346</b>	<b>48,966</b>	<b>52,725</b>	<b>55,610</b>	<b>55,910</b>	<b>300</b>	<b>0.54%</b>
<b>TOTAL EXECUTIVE ADMINISTRATION:</b>		<b>180,084</b>	<b>181,206</b>	<b>200,961</b>	<b>213,300</b>	<b>194,850</b>	<b>(18,450)</b>	<b>-8.65%</b>

### Assistant Town Manager Performance Measures

Measure	FY 2014 Projection	FY 2015 Goal
<b>Maintain Capital Improvement Plan</b>		
Percentage of CIP items on time	n/a	100%
Percentage of CIP items on budget	n/a	100%
<b>Oversee Assigned Departments</b>		
Percentage of Strategic Plan items completed on time for assigned departments	90%	100%
Percentage of assigned departments performance measurements met	85%	95%

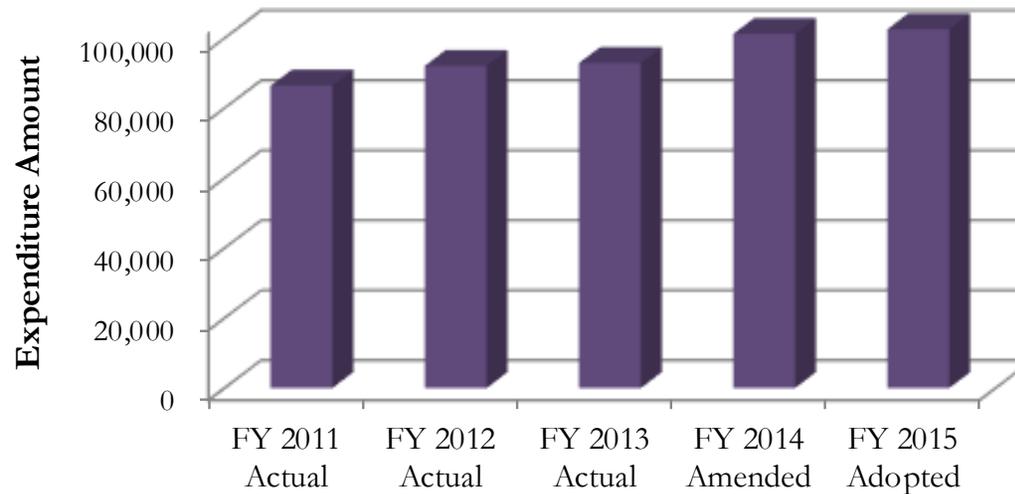
## GENERAL ADMINISTRATION

The General Administration consists of expenditures for the following:

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

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

### General Administration



## GENERAL ADMINISTRATION

Town Attorney Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL ADMINISTRATION:</u></b>								
<b><u>TOWN ATTORNEY:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4130-1100	Salaries & Wages - Regular	39,392	41,278	46,278	48,500	49,000	500	1.03%
<i>Employee Benefits:</i>								
10-4130-2100	FICA/Medicare - Employer	3,013	3,166	3,540	3,700	3,000	(700)	-18.92%
10-4130-2500	Unemployment Insurance	0	0	59	0	60	60	0.00%
10-4130-2600	Workers' Compensation	33	0	18	20	60	40	200.00%
<i>Contractual Services:</i>								
10-4130-3140	Legal Services	6,993	7,888	870	0	500	500	0.00%
<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	220	270	300	500	500	0	0.00%
<b>TOTAL TOWN ATTORNEY EXPENDITURES:</b>		<b>49,651</b>	<b>52,602</b>	<b>51,065</b>	<b>52,920</b>	<b>53,320</b>	<b>400</b>	<b>0.76%</b>

GENERAL ADMINISTRATION, CONTINUED

Risk Manager Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>RISK MANAGER:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4131-1100	Salaries & Wages - Regular	22,660	23,749	26,615	27,200	27,200	0	0.00%
<i>Employee Benefits:</i>								
10-4131-2100	FICA/Medicare - Employer	1,667	1,656	1,862	2,100	2,200	100	4.76%
10-4131-2210	Virginia Retirement System	3,995	4,187	4,623	4,700	4,800	100	2.13%
10-4131-2220	ICMA – Employer Contribution	210	210	210	210	210	0	0.00%
10-4131-2300	Hospital/Medical Plans	4,062	5,524	6,105	7,250	7,500	250	3.45%
10-4131-2400	Group Life Insurance	32	66	290	355	400	45	12.68%
10-4131-2500	Unemployment Insurance	62	35	29	35	50	15	42.86%
10-4131-2600	Workers’ Compensation	0	0	0	0	0	0	0.00%
10-4131-2720	Educational Assistance	3,000	2,418	0	0	0	0	0.00%
10-4131-2800	Employee Appreciation	125	125	125	125	125	0	0.00%
<i>Contractual Services:</i>								
10-4131-3300	Printing	127	126	23	500	500	0	0.00%
<i>Other Charges:</i>								
10-4131-4210	Postal Services	21	30	52	500	500	0	0.00%
10-4131-4510	Mileage	203	30	175	250	400	150	60.00%
10-4131-4520	Convention, Training, & Education	108	994	942	1,500	1,500	0	0.00%
10-4131-4610	Association and Membership Dues	260	180	180	200	200	0	0.00%
10-4131-4620	Books/Subscriptions/Educational	0	0	0	100	100	0	0.00%
10-4131-4630	Training – Sponsored by Locality	0	0	25	2,000	2,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4131-5200	Office Supplies & Equipment	35	117	291	1,000	1,000	0	0.00%
10-4131-5300	Food Supplies & Food Service	239	53	272	300	300	0	0.00%
10-4131-5700	Uniforms and Wearing Apparel	0	0	0	0	250	250	0.00%
<b>TOTAL RISK MANAGER EXPENDITURES:</b>		<b>36,806</b>	<b>39,500</b>	<b>41,819</b>	<b>48,325</b>	<b>49,235</b>	<b>910</b>	<b>1.88%</b>
<b>TOTAL GENERAL ADMINISTRATION:</b>		<b>86,457</b>	<b>92,102</b>	<b>92,884</b>	<b>101,245</b>	<b>102,555</b>	<b>1,310</b>	<b>1.29%</b>

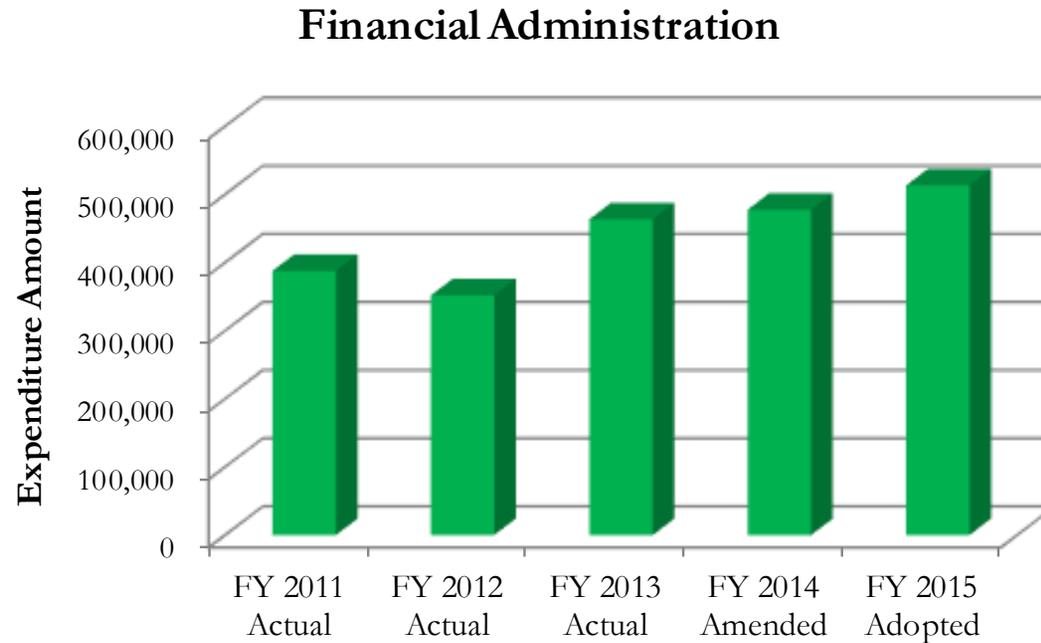
**Risk Manager Performance Measures**

<b>Measure</b>	<b>FY 2014 Projection</b>	<b>FY 2015 Goal</b>
<b>Manage Claims</b>		
Number of property and liability claims	2	<5
Dollar amount of property claims	\$3410	<\$5000
Number of workers compensation claims	9	<8
Dollar amount of workers compensation claims	\$3372	<5000
Average time to submit citizen claims to insurance company	24	12
Average time to process workers compensation claims to insurance company	24	12
Annual Percentage Loss, Property and Liability	6.13%	<7%
Annual Percentage Loss, Workers Compensation	3.37%	<7%
<b>Provide Training and Risk Management Consulting to Departments</b>		
Number of training programs held	1	4
Average number of programs per department	0	1
Number of Risk Management Committee held	0	4
Percentage of Risk Management Committee recommendations implemented	0	4
Total lost time from workers compensation claims	20 days	20 days
Annual percentage, VML Risk Management Guidelines Score	93%	100%

## 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>FINANCIAL ADMINISTRATION:</u></b>								
<b><u>DEPARTMENT OF FINANCE:</u></b>								
<b><i>Salaries &amp; Benefits:</i></b>								
10-4140-1100	Salaries & Wages – Regular	137,610	131,017	196,843	184,500	201,500	17,000	9.21%
10-4140-1200	Salaries & Wages – Overtime	960	658	310	700	400	(300)	-42.86%
<b><i>Employee Benefits:</i></b>								
10-4140-2100	FICA/Medicare - Employer	10,079	9,444	14,197	14,500	16,000	1,500	10.34%
10-4140-2210	Virginia Retirement System	26,813	25,735	33,995	34,800	36,000	1,200	3.45%
10-4140-2220	ICMA – Employer Contribution	1,260	1,190	1,680	1,680	1,680	0	0.00%
10-4140-2300	Hospital/Medical Plans	35,047	26,484	39,026	42,000	43,000	1,000	2.38%
10-4140-2400	Group Life Insurance	213	409	2,342	2,650	2,700	50	1.89%
10-4140-2500	Unemployment Insurance	185	278	239	100	300	200	200.00%
10-4140-2600	Workers’ Compensation	654	875	437	900	800	(100)	-11.11%
10-4140-2720	Allowance - Educational Assistance	0	0	1,722	3,000	3,000	0	0.00%
10-4140-2800	Employee Appreciation	700	500	900	900	900	0	0.00%
<b><i>Contractual Services:</i></b>								
10-4140-3110	Accounting & Auditing Services	24,300	28,400	23,400	27,000	27,000	0	0.00%
10-4140-3210	Repairs and Maintenance	148	274	0	2,000	2,000	0	0.00%
10-4140-3220	Service Contracts	56,236	40,093	52,173	60,000	62,500	2,500	4.17%
10-4140-3300	Printing	6,483	4,530	6,740	8,000	8,000	0	0.00%
10-4140-3400	Advertising	226	940	958	600	600	0	0.00%

FINANCIAL ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
10-4140-4210	Postal Services	9,979	9,616	8,152	12,000	12,000	0	0.00%
10-4140-4220	Telecommunications	4,196	4,017	4,090	4,500	4,500	0	0.00%
10-4140-4310	Vehicle Liability Insurance	11,518	15,070	14,269	17,000	17,000	0	0.00%
10-4140-4320	General Liability Insurance	30,367	29,967	30,000	32,000	32,000	0	0.00%
10-4140-4410	Lease of Equipment	10,228	9,285	8,611	12,000	12,000	0	0.00%
10-4140-4510	Mileage	238	142	222	600	600	0	0.00%
10-4140-4520	Convention, Training, & Education	1,570	1,978	1,942	3,000	3,500	500	16.67%
10-4140-4610	Association and Membership Dues	2,609	2,143	5,477	3,000	5,500	2,500	83.33%
10-4140-4620	Books/Subscriptions/Educational	556	729	298	600	600	0	0.00%
<i>Materials and Supplies:</i>								
10-4140-5100	Materials & Supplies	10,092	1,640	10,059	3,500	13,000	9,500	271.43%
10-4140-5200	Office Supplies & Equipment	5,027	6,521	5,097	6,000	6,000	0	0.00%
10-4140-5300	Food Supplies & Food Service	450	237	175	150	175	25	16.67%
<b>TOTAL DEPARTMENT OF FINANCE EXPENDITURES:</b>		<b>387,744</b>	<b>352,172</b>	<b>463,354</b>	<b>477,680</b>	<b>513,255</b>	<b>35,575</b>	<b>7.45%</b>
<b>TOTAL FINANCIAL ADMINISTRATION:</b>		<b>387,744</b>	<b>352,172</b>	<b>463,354</b>	<b>477,680</b>	<b>513,255</b>	<b>35,575</b>	<b>7.45%</b>

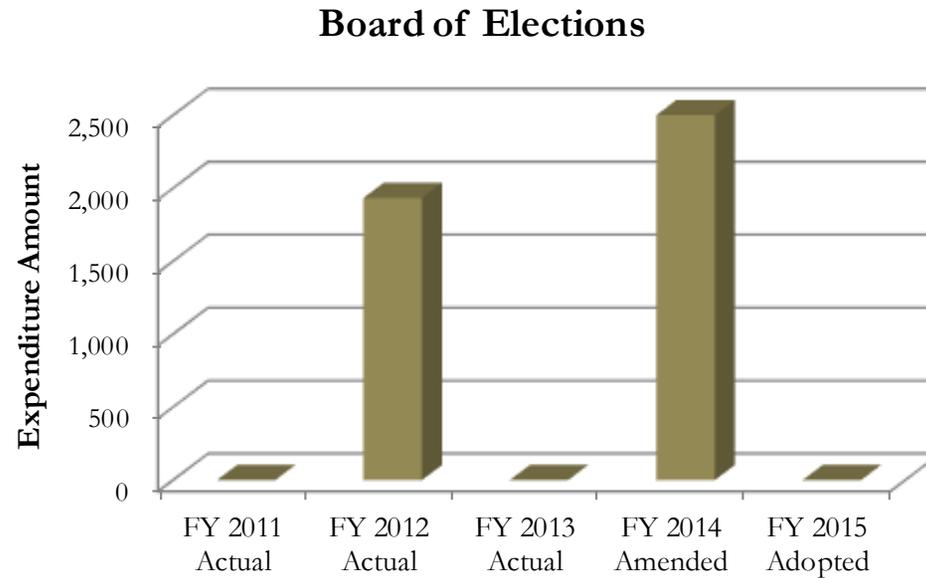
### Department of Finance Performance Measures

Measure	FY 2014 Projection	FY 2015 Goal
<b>Revenue and Expenditure Processing</b>		
Percent of real estate property tax bills mailed at least 15 days prior to due date	100	100
Percent of real estate property tax bills collected	90	95
Percent of personal property tax bills mailed at least 15 days prior to due date	100	100
Percent of personal property tax bills collected	85	95
Percent of utility bills mailed before the last day of each month	100	100
Percent of utility bills collected	90	95
Percent of vendor payments processed and submitted by due date	95	100
Percent of payroll payments issued accurately and on time	100	100
Percent of payroll tax filings made on time	100	100
<b>Budgeting, Accounting, and Reporting Financial Information</b>		
Percent of accounting entries that are corrections requested by auditor	0	0
Percentage of month end reports submitted within 2 weeks of month end to Council, Management, Staff	100	100
Percent of bank accounts reconciled within thirty days	100	100
Receipt of GFOA Certification for Excellence in Financial Reporting	Accomplished	Accomplished
Comprehensive Annual Financial Report earned an unmodified audit opinion	Accomplished	Accomplished
Receipt of GFOA Distinguished Budget Presentation	Not Accomplished	Accomplished
Completion of CAFR by Dec 1	Accomplished	Accomplished

## 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

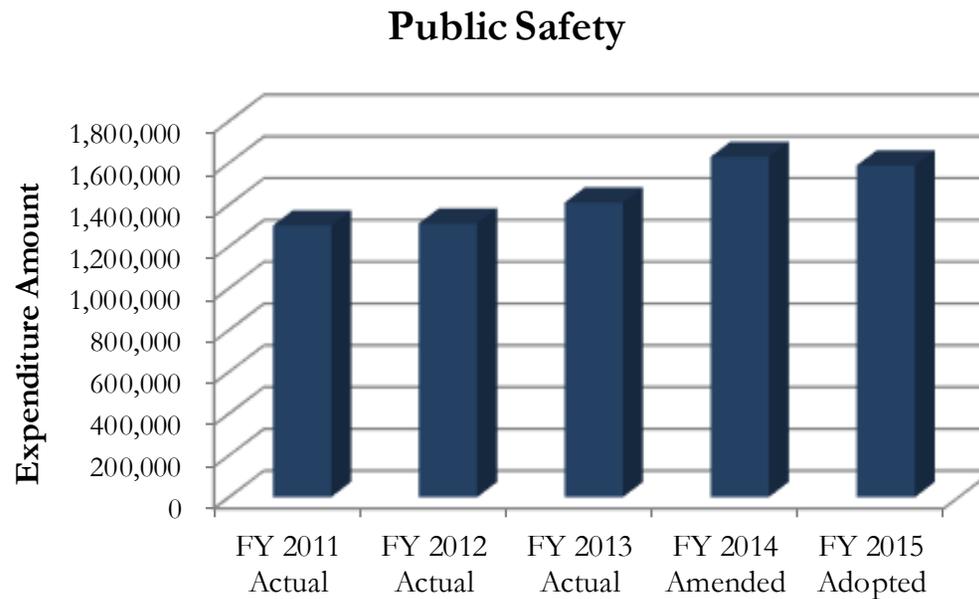
Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>BOARD OF ELECTIONS:</u></b>								
<b><u>ELECTORAL BOARD &amp; OFFICIALS:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4150-1100	Salaries & Wages - Regular	0	1,141	0	1,300	0	0	0.00%
<i>Contractual Services:</i>								
10-4150-3300	Printing	0	363	0	400	0	0	0.00%
10-4150-3400	Advertising	0	21	0	50	0	0	0.00%
<i>Other Charges:</i>								
10-4150-4210	Postal Services	0	7	0	250	0	0	0.00%
<i>Materials and Supplies:</i>								
10-4150-5100	Materials and Supplies	0	401	0	500	0	0	0.00%
<b>TOTAL ELECTORAL BOARD &amp; OFFICIALS</b>		<b>0</b>	<b>1,933</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL BOARD OF ELECTIONS EXPENDITURES:</b>		<b>0</b>	<b>1,933</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC SAFETY:</u></b>								
<b><u>POLICE DEPARTMENT:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4210-1100	Salaries & Wages – Regular	714,585	703,657	759,766	864,000	811,000	(53,000)	-6.13%
10-4210-1200	Salaries & Wages – Overtime	33,035	44,574	47,185	46,000	56,000	10,000	21.74%
10-4210-1300	Salaries & Wages – Holiday	41,843	41,563	50,893	48,000	51,000	3,000	6.25%
<i>Employee Benefits:</i>								
10-4210-2100	FICA/Medicare - Employer	62,274	57,864	62,745	72,000	69,800	(2,200)	-3.06%
10-4210-2210	Virginia Retirement System	125,164	125,220	129,074	151,000	144,000	(7,000)	-4.64%
10-4210-2220	ICMA – Employer Contribution	5,228	4,252	5,040	6,720	7,200	480	7.14%
10-4210-2300	Hospital/Medical Plans	120,835	139,394	154,723	204,000	192,700	(11,300)	-5.54%
10-4210-2400	Group Life Insurance	1,133	1,951	8,894	11,500	10,800	(700)	-6.09%
10-4210-2500	Unemployment Insurance	1,240	1,201	8,671	8,000	9,500	1,500	18.75%
10-4210-2600	Workers’ Compensation	19,983	28,014	28,171	30,000	31,500	1,500	5.00%
10-4210-2710	Allowance – Uniform Cleaning	5,200	5,100	7,250	7,500	7,000	(500)	-6.67%
10-4210-2720	Allowance – Educational Assistance	0	0	0	3,000	1,500	(1,500)	-50.00%
10-4210-2800	Employee Appreciation	3,250	3,450	3,450	4,250	3,650	(600)	-14.12%
10-4210-2900	Accrued Annual and Sick Leave	49,688	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
10-4210-3150	Translation Services	795	1,230	375	1,000	1,000	0	0.00%
10-4210-3210	Repairs and Maintenance	15,820	26,130	17,555	14,000	14,000	0	0.00%
10-4210-3220	Service Contracts	4,784	3,443	17,351	8,000	18,000	10,000	125.00%
10-4210-3300	Printing	107	100	337	500	1,000	500	100.00%
10-4210-3400	Advertising	25	252	682	300	1,000	700	233.33%

**PUBLIC SAFETY, CONTINUED**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
10-4210-4210	Postal Services	127	290	479	300	500	200	66.67%
10-4210-4220	Telecommunications	12,246	12,560	15,603	15,300	15,500	200	1.31%
10-4210-4520	Convention, Training, & Education	11,903	14,356	17,178	22,500	30,000	7,500	33.33%
10-4210-4610	Association and Membership Dues	225	105	320	500	500	0	0.00%
10-4210-4620	Books/Subscriptions/Educational	342	199	412	600	600	0	0.00%
<i>Materials and Supplies:</i>								
10-4210-5100	Materials & Supplies	1,402	5,051	5,532	6,500	10,000	3,500	53.85%
10-4210-5200	Office Supplies & Equipment	8,316	7,049	7,902	8,200	15,000	6,800	82.93%
10-4210-5300	Food Supplies and Food Service	0	189	0	0	150	150	0.00%
10-4210-5500	Police Supplies & Equipment	10,838	27,745	13,356	31,190	25,000	(6,190)	-19.85%
10-4210-5600	Vehicle and Powered Equipment	26,421	30,243	25,367	35,000	30,000	(5,000)	-14.29%
10-4210-5700	Uniforms and Wearing Apparel	11,388	11,055	4,968	15,000	15,000	0	0.00%
<b>TOTAL POLICE DEPARTMENT EXPENDITURES:</b>		<b>1,288,197</b>	<b>1,296,275</b>	<b>1,393,279</b>	<b>1,614,860</b>	<b>1,572,900</b>	<b>(41,960)</b>	<b>-2.60%</b>

**Fire and Emergency Medical Services Expenditures**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>FIRE &amp; EMERGENCY MEDICAL SERVICES:</u></b>								
<i>Contractual Services:</i>								
10-4220-3610	Distribution of State Fire Program	11,558	12,721	16,462	14,000	14,000	0	0.00%
<b>TOTAL FIRE &amp; EMERGENCY MEDICAL</b>		<b>11,558</b>	<b>12,721</b>	<b>16,462</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL PUBLIC SAFETY EXPENDITURES:</b>		<b>1,299,755</b>	<b>1,308,996</b>	<b>1,409,741</b>	<b>1,628,860</b>	<b>1,586,900</b>	<b>(41,960)</b>	<b>-2.58%</b>

### Police Department Performance Measures

Measurement	FY 2014 Projection	FY 2015 Goal
<b>Respond to calls for service</b>		
Number of calls for service per day average in a 24 hour period	25.2	24
Number of calls for service per officer (per year)	920	766
Number of calls per shift (average over a 12 hour assigned shift)	12.6	12
<b>Conduct Community Outreach Programs</b>		
Number of neighborhood outreach programs conducted each quarter	2	2
Estimated number of community participants in all events	2,500	2,800
Estimated number of community participants at the largest event	2,000	2,500
Estimated number of participants at the smallest event	15	20
<b>Conduct Criminal Investigations</b>		
Percentages of investigations cleared by arrest	Violent – 87% Property – 82%	89% 84%
Percentage of arrests that result in conviction	76%	80%
Conviction Ratio (convictions/arrests)	0.75	0.80
Percentage of non-conviction dismissed by Court	0.13%	<1%
Percentage of non-convictions <i>Nolle prosequi</i>	0.02%	<1%
Percentage of non-convictions as a result of a not guilty verdict	0.13%	<1%
<b>Maintain Operational Readiness Through Training</b>		
Average score on semi-annual firearms qualification	75%	80%
<b>Properly Manage the Department's Assets</b>		
Percentage of vehicles receiving appropriate preventative maintenance on time annually	100%	100%
Percentage of firearms receiving proper maintenance on time annually	100%	100%
Percentage of RADAR units maintained on schedule	100%	100%
Percentage of bicycles maintained/inspected on schedule	100%	100%

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## 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.

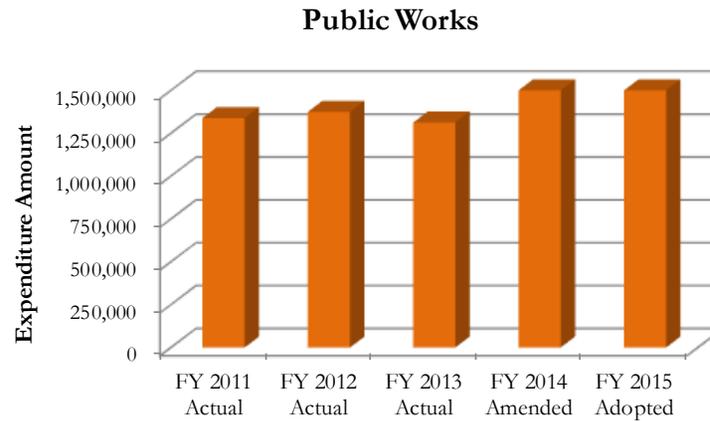
**Street Cleaning:** The Street Cleaning function is responsible for the street sweeping operations of the Town.

**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.

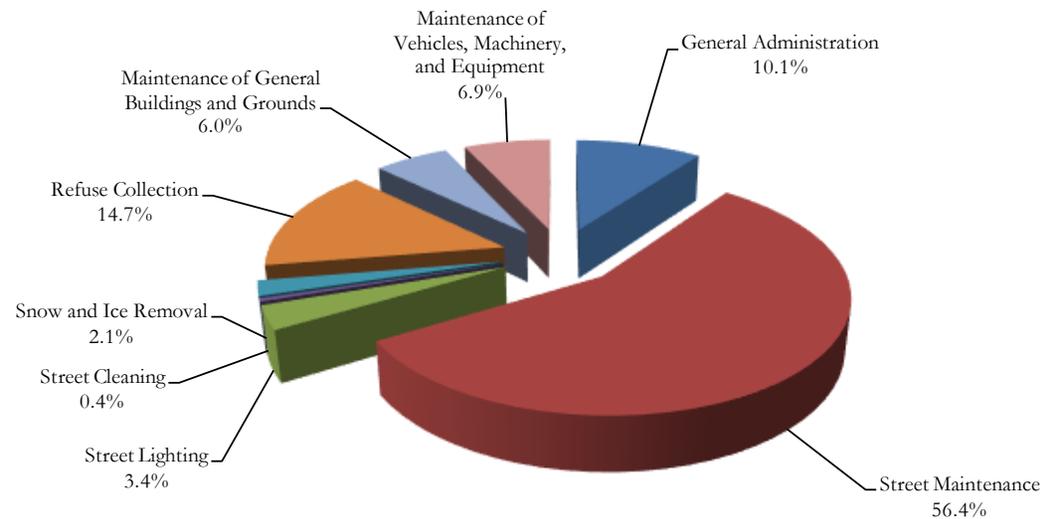
**Refuse Collection and Disposal:** The Refuse Collection and Disposal function is responsible for the collection and disposal of residential refuse and recyclables.

**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.



**FY 2015 Budgeted Expenditures by Function**



## PUBLIC WORKS

Public Works - General Administration Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC WORKS:</u></b>								
<b><u>GENERAL ADMINISTRATION:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4310-1100	Salaries & Wages – Regular	72,224	47,148	82,091	91,500	104,000	12,500	13.66%
10-4310-1200	Salaries & Wages – Overtime	38	78	20	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4310-2100	FICA/Medicare - Employer Contribution	5,349	3,503	5,934	6,800	8,200	1,400	20.59%
10-4310-2210	Virginia Retirement System	13,610	12,069	12,675	12,950	18,500	5,550	42.86%
10-4310-2220	ICMA – Employer Contribution	739	472	420	420	1,000	580	138.10%
10-4310-2300	Hospital/Medical Plans	13,717	11,190	12,210	14,450	25,000	10,550	73.01%
10-4310-2400	Group Life Insurance	186	192	873	1,000	1,400	400	40.00%
10-4310-2500	Unemployment Insurance	99	24	121	50	150	100	200.00%
10-4310-2600	Workers' Compensation	0	0	0	100	0	(100)	-100.00%
10-4310-2800	Employee Appreciation	527	450	450	250	450	200	80.00%
<i>Contractual Services:</i>								
10-4310-3210	Repairs and Maintenance	0	660	0	500	500	0	0.00%
10-4310-3220	Service Contracts	174	245	181	250	250	0	0.00%
<i>Other Charges:</i>								
10-4310-4220	Telecommunications	3,295	3,237	3,826	2,300	4,000	1,700	73.91%
10-4310-4520	Convention, Training, & Education	200	170	0	500	500	0	0.00%
<i>Materials and Supplies:</i>								
10-4310-5200	Office Supplies & Equipment	1,160	1,386	389	1,000	1,000	0	0.00%
10-4310-5700	Uniforms and Wearing Apparel	35	0	0	500	500	0	0.00%
<b>TOTAL GENERAL ADMINISTRATION EXPENDITURES:</b>		<b>111,353</b>	<b>80,824</b>	<b>119,190</b>	<b>132,570</b>	<b>165,450</b>	<b>32,880</b>	<b>24.80%</b>

## PUBLIC WORKS, CONTINUED

Street Maintenance Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STREET MAINTENANCE:</u></b>								
<b><i>Salaries &amp; Benefits:</i></b>								
10-4320-1100	Salaries & Wages – Regular	229,789	270,449	256,522	292,000	295,000	3,000	1.03%
10-4320-1200	Salaries & Wages – Overtime	13,136	16,017	18,463	19,000	22,000	3,000	15.79%
<b><i>Employee Benefits:</i></b>								
10-4320-2100	FICA/Medicare - Employer Contribution	18,163	22,095	20,608	23,500	23,500	0	0.00%
10-4320-2210	Virginia Retirement System	44,792	51,814	53,339	54,500	56,000	1,500	2.75%
10-4320-2220	ICMA – Employer Contribution	1,781	1,680	1,785	2,200	2,200	0	0.00%
10-4320-2300	Hospital/Medical Plans	49,704	66,216	70,632	83,500	89,000	5,500	6.59%
10-4320-2400	Group Life Insurance	278	823	3,675	4,200	4,200	0	0.00%
10-4320-2500	Unemployment Insurance	498	895	852	900	900	0	0.00%
10-4320-2600	Workers' Compensation	15,699	22,764	20,172	23,000	35,000	12,000	52.17%
10-4320-2800	Employee Appreciation	1,600	2,000	2,000	2,200	2,200	0	0.00%
10-4320-2900	Accrued Annual & Sick Leave	0	14,949	920	0	0	0	0.00%
<b><i>Contractual Services:</i></b>								
10-4320-3130	Engineering & Architectural Services	17,484	20,489	22,603	15,000	18,000	3,000	20.00%
10-4320-3210	Repairs and Maintenance	47,491	57,271	6,157	20,000	21,000	1,000	5.00%
10-4320-3220	Service Contracts	302,053	213,781	155,256	284,000	300,000	16,000	5.63%
10-4320-3400	Advertising	431	545	842	500	550	50	10.00%
10-4320-3500	Laundry & Dry Cleaning	5,566	7,525	8,475	7,500	8,000	500	6.67%
<b><i>Other Charges:</i></b>								
10-4320-4220	Telecommunications	135	149	533	250	500	250	100.00%
10-4330-4410	Lease of Equipment	0	4,704	784	5,000	5,000	0	0.00%
10-4320-4510	Mileage	22	0	0	0	0	0	0.00%
10-4320-4520	Convention, Training, & Education	834	2,635	2,568	1,000	2,500	1,500	150.00%

**PUBLIC WORKS, CONTINUED**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
10-4320-5100	Materials and Supplies	29,305	44,605	36,717	35,000	35,000	0	0.00%
10-4320-5200	Office Supplies & Equipment	1,589	1,102	1,939	1,000	1,500	500	50.00%
10-4320-5300	Food Supplies and Food Service	764	203	219	800	800	0	0.00%
10-4320-5700	Uniforms and Wearing Apparel	387	597	730	1,000	1,000	0	0.00%
<b>TOTAL STREET MAINTENANCE EXPENDITURES:</b>		<b>781,501</b>	<b>823,308</b>	<b>685,791</b>	<b>876,050</b>	<b>923,850</b>	<b>47,800</b>	<b>5.46%</b>

**Street Maintenance Performance Measures**

Measure	FY 2014 Projection	FY 2015 Goal
<b>Inspect and maintain Town street network</b>		
Percentage of street signs inspected	100	100
Percentage of deficient signs repaired within seven days of inspection	100	100
Percentage of streets inspected (annually)	100	100
Percentage of minor street deficiencies repaired within two weeks of report	60	70
<b>Inspect and maintain Town sidewalk network</b>		
Percentage of sidewalks inspected annually	33.3	33.3
Percentage of minor deficiencies repaired within seven days	65	75
<b>Inspect and maintain storm water structures</b>		
Percentage of storm structures receiving annual inspection	50	60
Percentage of minor deficiencies repaired within seven days	75	80
<b>Maintain right of way grass, landscaping, and trees</b>		
Percentage of right of ways mowed weekly (May through September)	50	65
Percentage of leaf collection completed by December 15 annually	100	100

Street Lighting Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STREET LIGHTING:</u></b>								
<i>Other Charges:</i>								
10-4321-4110	Electrical Services	53,652	62,824	52,401	55,000	55,000	0	0.00%
<b>TOTAL STREET LIGHTING EXPENDITURES:</b>		<b>53,652</b>	<b>62,824</b>	<b>52,401</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0.00%</b>

PUBLIC WORKS, CONTINUED

Street Cleaning Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STREET CLEANING:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4322-1100	Salaries & Wages – Regular	4,286	0	3,445	5,600	5,500	(100)	-1.79%
10-4322-1200	Salaries & Wages – Overtime	0	0	0	0	150	150	0.00%
<i>Employee Benefits</i>								
10-4322-2100	FICA/Medicare – Employer Contribution	311	0	251	500	500	0	0.00%
10-4322-2600	Workers’ Compensation	196	875	265	1,000	500	(500)	-50.00%
<i>Materials and Supplies:</i>								
10-4322-5100	Materials and Supplies	0	0	388	500	500	0	0.00%
<b>TOTAL STREET CLEANING EXPENDITURES:</b>		<b>4,793</b>	<b>875</b>	<b>4,349</b>	<b>7,600</b>	<b>7,150</b>	<b>(450)</b>	<b>-5.92%</b>

Street Cleaning Performance Measures

Measure	FY 2014 Projection	FY 2015 Goal
<b>Operate Street Sweeper throughout the Town</b>		
Number of curb miles swept annually	175	175

PUBLIC WORKS, CONTINUED

Snow and Ice Removal Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SNOW &amp; ICE REMOVAL:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4323-1100	Salaries & Wages – Regular	4,554	65	5,391	5,000	5,000	0	0.00%
10-4323-1200	Salaries & Wages – Overtime	3,412	2,447	4,651	8,000	8,000	0	0.00%
10-4323-1300	Salaries & Wages – Holiday	0	0	3,041	0	0	0	0.00%
<i>Employee Benefits</i>								
10-4323-2100	FICA/Medicare – Employer Contribution	584	182	945	1,200	1,200	0	0.00%
<i>Contractual Services:</i>								
10-4320-3220	Service Contracts	0	0	0	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
10-4323-5100	Materials and Supplies	1,585	271	865	2,000	2,000	0	0.00%
10-4323-5300	Food Service & Food Supplies	647	0	44	500	1,000	500	100.00%
10-4323-5400	Chemical Supplies	9,858	4,091	14,068	12,000	15,000	3,000	25.00%
<b>TOTAL SNOW &amp; ICE REMOVAL EXPENDITURES:</b>		<b>20,640</b>	<b>7,056</b>	<b>29,005</b>	<b>31,200</b>	<b>34,700</b>	<b>3,500</b>	<b>11.22%</b>

Snow Removal Performance Measures

Measure	FY 2014 Projection	FY 2015 Goal
<b>Clear snow and ice from roadways</b>		
Average time from beginning of accumulation event to one lane passable on all roads	2.5 hours	2 hours
Average time from beginning of accumulation to roads cleared on all roads	6 hours	5 hours
Total tonnage of salt for season	175	175
Average snowfall accumulation	24	24
Salt tonnage/snowfall accumulation	25	25

## PUBLIC WORKS, CONTINUED

Refuse Collection Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REFUSE COLLECTION:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4330-1100	Salaries & Wages – Regular	78,743	0	0	0	0	0	0.00%
10-4330-1200	Salaries & Wages – Overtime	467	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4330-2100	FICA/Medicare - Employer Contribution	5,890	0	0	0	0	0	0.00%
10-4330-2210	Virginia Retirement System	15,248	0	0	0	0	0	0.00%
10-4330-2220	ICMA – Employer Contribution	420	0	0	0	0	0	0.00%
10-4330-2300	Hospital/Medical Plans	21,948	0	0	0	0	0	0.00%
10-4330-2400	Group Life Insurance	122	0	0	0	0	0	0.00%
10-4330-2500	Unemployment Insurance	165	0	0	0	0	0	0.00%
10-4330-2600	Workers' Compensation	5,265	0	0	0	0	0	0.00%
10-4330-2800	Employee Appreciation	600	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
10-4330-3220	Service Contracts	110	176,908	184,694	190,000	190,000	0	0.00%
10-4330-3400	Advertising	689	0	0	250	250	0	0.00%
10-4330-3500	Laundry and Dry Cleaning	2,829	0	0	0	0	0	0.00%
10-4330-3800	Other Contractual Services	52,263	47,918	49,498	51,000	51,000	0	0.00%
<i>Other Charges:</i>								
10-4330-4410	Lease of Equipment	850	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
10-4330-5100	Materials and Supplies	2,073	0	0	0	0	0	0.00%
10-4330-5700	Uniforms and Wearing Apparel	649	0	0	0	0	0	0.00%
<b>TOTAL REFUSE COLLECTION EXPENDITURES:</b>		<b>188,331</b>	<b>224,826</b>	<b>234,192</b>	<b>241,250</b>	<b>241,250</b>	<b>0</b>	<b>0.00%</b>

**PUBLIC WORKS, CONTINUED**

**Refuse Collection Performance Measures**

Measure	FY 2014 Projection	FY 2015 Goal
<b>Respond to complaints regarding trash/recycling disposal by contractor</b>		
Number of legitimate complaints received by Public Works and Town Office	20	15

**Maintenance of General Buildings and Grounds Expenditures**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MAINTENANCE OF GENERAL BUILDINGS &amp; GROUNDS:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4340-1100	Salaries & Wages – Regular	2,310	4,887	5,437	5,500	5,500	0	0.00%
10-4340-1200	Salaries & Wages – Overtime	90	630	3,231	200	200	0	0.00%
<i>Employee Benefits:</i>								
10-4340-2100	FICA/Medicare - Employer Contribution	179	410	638	900	900	0	0.00%
10-4340-2600	Workers' Compensation	33	0	54	100	200	100	100.00%
<i>Contractual Services:</i>								
10-4340-3210	Repairs and Maintenance	2,976	14,949	11,454	12,000	12,000	0	0.00%
10-4340-3220	Service Contracts	16,932	21,446	16,797	24,800	24,800	0	0.00%
<i>Other Charges:</i>								
10-4340-4110	Electrical Services	17,198	18,456	19,736	19,000	20,000	1,000	5.26%
10-4340-4120	Heating Services	10,849	9,227	8,540	11,000	11,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4340-5100	Materials and Supplies	10,897	9,202	17,409	13,000	17,000	4,000	30.77%
10-4340-5800	Janitorial Supplies	4,876	4,035	5,908	5,000	6,000	1,000	20.00%
<b>TOTAL GENERAL BUILDINGS &amp; GROUNDS:</b>		<b>66,340</b>	<b>83,242</b>	<b>89,204</b>	<b>91,500</b>	<b>97,600</b>	<b>6,100</b>	<b>6.67%</b>

**PUBLIC WORKS, CONTINUED**

**Maintenance of Building and Grounds Performance Measures**

Measure	FY 2014 Projection	FY 2015 Goal
Number of work orders completed annually	105	100
Percentage of work orders completed within 48 hours	80	85

**Maintenance of Vehicles, Machinery, & Equipment Expenditures**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MAINTENANCE OF VEHICLES, MACHINERY, &amp; EQUIPMENT:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4350-1100	Salaries & Wages – Regular	17,155	12,432	5,880	6,000	18,000	12,000	200.00%
10-4350-1200	Salaries & Wages – Overtime	51	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
10-4350-2100	FICA/Medicare - Employer Contribution	1,313	950	442	1,200	1,200	0	0.00%
10-4350-2500	Unemployment Insurance	15	0	17	20	20	0	0.00%
10-4350-2600	Workers' Compensation	342	875	384	1,000	1,000	0	0.00%
<i>Contractual Services:</i>								
10-4350-3210	Repairs and Maintenance	41,632	31,106	39,024	33,000	30,000	(3,000)	-9.09%
<i>Materials and Supplies:</i>								
10-4350-5100	Materials and Supplies	20,982	22,955	24,512	20,000	35,000	15,000	75.00%
10-4350-5600	Vehicle and Powered Equipment Fuels	30,702	24,013	28,529	28,000	28,000	0	0.00%
<b>TOTAL VEHICLES, MACHINERY &amp; EQUIPMENT:</b>		<b>112,192</b>	<b>92,331</b>	<b>98,788</b>	<b>89,220</b>	<b>113,220</b>	<b>24,000</b>	<b>26.90%</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES:</b>		<b>1,338,802</b>	<b>1,375,286</b>	<b>1,312,920</b>	<b>1,524,390</b>	<b>1,638,220</b>	<b>113,830</b>	<b>7.47%</b>

**Maintenance of Vehicles, Machinery, & Equipment Performance Measures**

Measure	FY 2014 Projection	FY 2015 Goal
<b>Maintain Vehicles</b>		
Percentage of vehicles receiving annual inspection	100	100
Typical total fleet down time due to necessary repairs	4 days	3 days
Total Fleet Uptime Percentage	95	95
Percentage of repairs returned for work	1	1

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## 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.

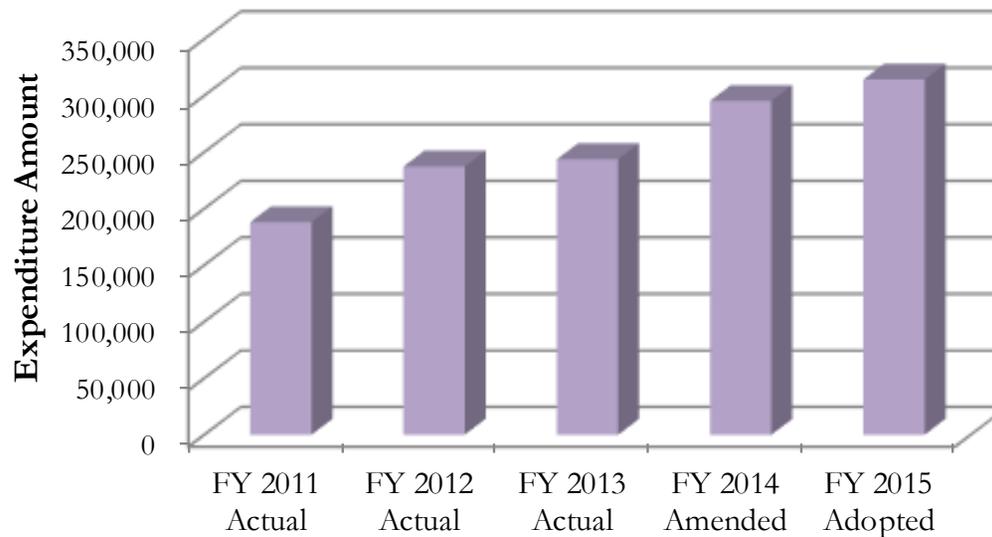
**Woodstock Enhancement Committee:** The Woodstock Enhancement Committee consists of ten volunteer members and has a mission of strengthening and building upon the assets and unique character of the Town of Woodstock, a historically important town of the Shenandoah Valley. The Committee meets regularly 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PLANNING &amp; COMMUNITY DEVELOPMENT:</u></b>								
<b><u>PLANNING &amp; ZONING:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4410-1100	Salaries & Wages – Regular	60,084	59,978	64,926	66,500	67,000	500	0.75%
<i>Employee Benefits:</i>								
10-4410-2100	FICA/Medicare - Employer	4,523	4,422	4,787	5,100	5,100	0	0.00%
10-4410-2210	Virginia Retirement System	10,242	10,574	11,213	11,500	12,000	500	4.35%
10-4410-2220	ICMA – Employer Contribution	210	210	210	225	225	0	0.00%
10-4410-2300	Hospital/Medical Plans	6,912	8,619	9,405	11,200	12,000	800	7.14%
10-4410-2400	Group Life Insurance	81	168	773	900	900	0	0.00%
10-4410-2500	Unemployment Insurance	64	167	252	200	250	50	25.00%
104410-2600	Workers' Compensation	0	0	0	200	0	(200)	-100.00%
10-4410-2800	Employee Appreciation	250	250	250	250	250	0	0.00%
<i>Contractual Services:</i>								
10-4410-3130	Engineering & Architectural Services	10,430	33,829	18,860	30,000	30,000	0	0.00%
10-4410-3300	Printing	151	534	16	300	300	0	0.00%
<i>Other Charges:</i>								
10-4420-4210	Postal Services	184	39	0	300	300	0	0.00%
10-4420-4510	Mileage	166	221	271	500	500	0	0.00%
10-4420-4520	Convention, Training, and Education	614	1,112	949	2,000	2,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4410-5100	Materials and Supplies	79	42	94	500	500	0	0.00%
10-4410-5200	Office Supplies & Equipment	143	31	0	300	300	0	0.00%
10-4410-5300	Food Supplies & Food Services	0	83	0	200	200	0	0.00%
<b>TOTAL PLANNING &amp; ZONING EXPENDITURES:</b>		<b>94,133</b>	<b>120,279</b>	<b>112,006</b>	<b>130,175</b>	<b>131,825</b>	<b>1,650</b>	<b>1.27%</b>

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**PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED**
**Planning and Zoning Performance Measures**

<b>Measure</b>	<b>FY 2014 Projection</b>	<b>FY 2015 Goal</b>
<b>Manage land development in the Town</b>		
Number of rezoning applications received and processed	1	2
Average time (days) from rezoning application to final decision transmitted	n/a	100
Number of zoning permits processed	81	100
Average time (hours) from zoning permit submittal to decision transmitted	72	72
Number of Right of Way Permits processed	1	2
Average time (hours) from Right of Way permit submittal to decision transmitted	72	72
Number of Special Use Permits processed	1	2
Average time (days) from Special Use permit submittal to decision transmitted	70	70
Number of Board of Zoning Appeals applications	1	2
Number of General Land Use permits processed	16	20
Average time (hours) from General Land Use permit submittal to decision transmitted	72	72
Number of site plans submitted	1	3
Number of Preliminary Plat (subdivision) submitted	0	0
Number of Final Plat (subdivision) submitted	0	0
Number of infrastructure inspection reports	10	12
Average time (days) from infrastructure inspection request to completion	2	2
Number of portable storage unit permit requests	6	9
Average time (hours) from portable storage unit permit submission to decision transmitted	72	72

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**PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED**
**Planning Commission Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2011 Actual Expenditures</b>	<b>FY 2012 Actual Expenditures</b>	<b>FY 2013 Actual Expenditures</b>	<b>FY 2014 Amended Budget</b>	<b>FY 2015 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>PLANNING COMMISSION:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4411-1100	Salaries & Wages – Regular	10,800	10,800	10,800	12,000	12,000	0	0.00%
<i>Employee Benefits:</i>								
10-4411-2100	FICA/Medicare - Employer	964	826	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	143	2,520	1,489	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	0	0	0	150	150	0	0.00%
<b>TOTAL PLANNING COMMISSION EXPENDITURES:</b>		<b>11,907</b>	<b>14,146</b>	<b>13,115</b>	<b>19,800</b>	<b>19,800</b>	<b>0</b>	<b>0.00%</b>

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Board of Zoning Appeals Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>BOARD OF ZONING APPEALS:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4412-1100	Salaries & Wages – Regular	1,069	3,000	3,000	1,200	1,200	0	0.00%
<i>Employee Benefits:</i>								
10-4412-2100	FICA/Medicare - Employer	23	229	230	100	100	0	0.00%
<i>Contractual Services:</i>								
10-4412-3400	Advertising	0	0	125	500	500	0	0.00%
<b>TOTAL BOARD OF ZONING APPEALS:</b>		<b>1,092</b>	<b>3,229</b>	<b>3,355</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>0.00%</b>

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Community and Economic Development (Enhancement) Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMUNITY &amp; ECONOMIC DEVELOPMENT (ENHANCEMENT):</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4420-1100	Salaries & Wages – Regular	31,232	31,930	31,930	32,200	32,700	500	1.55%
<i>Employee Benefits:</i>								
10-4420-2100	FICA/Medicare - Employer	2,374	2,427	2,427	2,500	2,500	0	0.00%
10-4420-2500	Unemployment Insurance	0	72	59	50	50	0	0.00%
<i>Contractual Services:</i>								
10-4420-3220	Service Contracts	29,301	42,896	55,222	47,500	51,000	3,500	7.37%
10-4420-3300	Printing	950	352	747	1,500	1,500	0	0.00%
10-4420-3400	Advertising	3,369	3,037	3,985	5,500	6,000	500	9.09%
<i>Other Charges:</i>								
10-4420-4210	Postal Services	0	123	61	500	500	0	0.00%
10-4420-4510	Mileage	694	378	156	500	500	0	0.00%
10-4420-4520	Convention, Training, and Education	1,096	266	619	1,000	1,000	0	0.00%
10-4420-4610	Association and Membership Dues	125	125	0	125	125	0	0.00%
<i>Materials and Supplies:</i>								
10-4420-5100	Materials and Supplies	9,132	14,595	11,186	37,000	44,500	7,500	20.27%
10-4420-5200	Office Supplies and Equipment	0	70	0	500	500	0	0.00%
10-4420-5300	Food Supplies and Food Service	653	240	366	500	500	0	0.00%
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT:</b>		<b>78,926</b>	<b>96,511</b>	<b>106,758</b>	<b>129,375</b>	<b>141,375</b>	<b>12,000</b>	<b>9.28%</b>

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Economic Development Authority Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ECONOMIC DEVELOPMENT AUTHORITY:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4422-1100	Salaries & Wages – Regular	0	0	1,425	1,000	1,400	400	40.00%
<i>Employee Benefits:</i>								
10-4422-2100	FICA/Medicare - Employer	0	0	0	75	75	0	0.00%
<b>TOTAL ECONOMIC DEVELOPMENT AUTHORITY:</b>		<b>0</b>	<b>0</b>	<b>1,425</b>	<b>1,075</b>	<b>1,475</b>	<b>400</b>	<b>37.21%</b>

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Tree Board Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TREE BOARD:</u></b>								
<i>Contractual Services:</i>								
10-4423-3120	Consulting Services	100	1,000	1,880	2,000	2,000	0	0.00%
<i>Other Charges:</i>								
10-4423-4520	Convention, Training, and Education	1,371	0	711	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
10-4423-5100	Materials and Supplies	436	2,202	4,513	10,000	15,000	5,000	50.00%
<b>TOTAL TREE BOARD EXPENDITURES:</b>		<b>1,907</b>	<b>3,202</b>	<b>7,104</b>	<b>13,000</b>	<b>18,000</b>	<b>5,000</b>	<b>38.46%</b>
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT EXPENDITURES:</b>		<b>187,965</b>	<b>237,367</b>	<b>243,763</b>	<b>295,225</b>	<b>314,275</b>	<b>19,050</b>	<b>6.45%</b>

## PARKS AND RECREATION

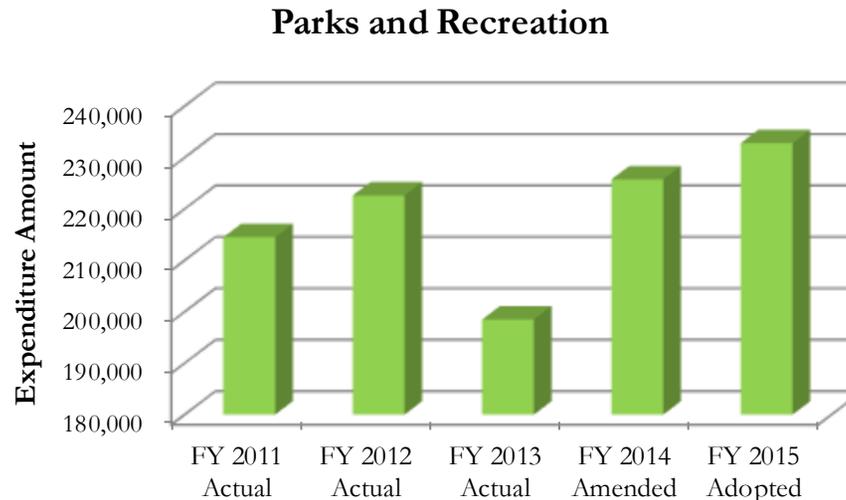
Parks and Recreation consists of expenditures for the following functions:

**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**

**Field Maintenance Expenditures**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PARKS AND RECREATION:</u></b>								
<b><u>FIELD MAINTENANCE:</u></b>								
<i>Materials and Supplies:</i>								
10-4820-3210	Repairs and Maintenance	0	0	0	1,000	1,000	0	0.00%
<b>TOTAL FIELD MAINTENANCE EXPENDITURES:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.00%</b>

**Parks Expenditures**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PARKS:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4830-1100	Salaries & Wages - Regular	56,878	74,408	61,551	56,500	62,000	5,500	9.73%
10-4830-1200	Salaries & Wages – Overtime	9,996	9,331	7,980	10,000	8,000	(2,000)	-20.00%
<i>Employee Benefits:</i>								
10-4830-2100	FICA/Medicare - Employer	5,091	6,321	5,206	6,000	6,000	0	0.00%
10-4830-2500	Unemployment Compensation	0	16	54	50	50	0	0.00%
10-4830-2600	Workers' Compensation	2,420	2,626	2,548	2,800	4,000	1,200	42.86%

**PARKS AND RECREATION, CONTINUED**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
10-4830-3210	Repairs and Maintenance	5,075	2,442	2,758	5,000	5,000	0	0.00%
10-4830-3400	Advertising	309	131	461	200	350	150	75.00%
10-4830-3800	Other Contractual Services	15,718	959	7,585	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
10-4830-5100	Materials and Supplies	12,987	18,131	17,460	15,000	15,000	0	0.00%
10-4830-5600	Vehicle and Powered Equipment	799	1,551	3,075	3,000	3,000	0	0.00%
10-4830-5700	Uniforms and Wearing Apparel	269	0	184	500	500	0	0.00%
10-4830-5800	Janitorial Supplies	6,538	7,162	4,078	7,500	7,500	0	0.00%
<b>TOTAL PARK EXPENDITURES:</b>		<b>116,080</b>	<b>123,078</b>	<b>112,940</b>	<b>109,050</b>	<b>113,900</b>	<b>4,850</b>	<b>4.45%</b>

**Park Commission Expenditures**

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PARK COMMISSION:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4831-1100	Salaries & Wages - Regular	725	1,100	900	1,100	1,100	0	0.00%
<i>Employee Benefits:</i>								
10-4831-2100	FICA/Medicare - Employer	15	71	69	100	100	0	0.00%
<b>TOTAL PARK COMMISSION EXPENDITURES:</b>		<b>740</b>	<b>1,171</b>	<b>969</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>

## PARKS AND RECREATION, CONTINUED

Swimming Pool Expenditures

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SWIMMING POOL:</u></b>								
<i>Salaries &amp; Benefits:</i>								
10-4840-1100	Salaries & Wages - Regular	60,243	54,774	51,286	60,000	62,500	2,500	4.17%
10-4840-1200	Salaries & Wages – Overtime	9,073	4,853	3,519	10,000	8,000	(2,000)	-20.00%
<i>Employee Benefits:</i>								
10-4840-2100	FICA/Medicare - Employer	5,254	4,520	4,175	5,500	5,500	0	0.00%
10-4840-2500	Unemployment Insurance	291	502	570	600	600	0	0.00%
<i>Contractual Services:</i>								
10-4840-3210	Repairs and Maintenance	1,608	10,205	288	11,000	10,000	(1,000)	-9.09%
10-4840-3800	Other Contractual Services	175	175	0	500	500	0	0.00%
<i>Other Charges</i>								
10-4840-4110	Electrical Services	7,093	8,814	8,707	10,000	12,000	2,000	20.00%
10-4840-3220	Telecommunications	(31)	299	126	500	500	0	0.00%
<i>Materials and Supplies:</i>								
10-4840-5100	Materials and Supplies	5,864	9,223	7,690	8,000	8,500	500	6.25%
10-4840-5400	Chemical Supplies	7,606	4,893	7,546	7,000	7,000	0	0.00%
10-4840-5700	Uniforms and Wearing Apparel	440	0	533	400	600	200	50.00%
10-4840-5800	Janitorial Supplies	77	117	148	1,000	1,000	0	0.00%
<b>TOTAL POOL EXPENDITURES:</b>		<b>97,693</b>	<b>98,375</b>	<b>84,588</b>	<b>114,500</b>	<b>116,700</b>	<b>2,200</b>	<b>1.92%</b>
<b>TOTAL PARKS AND RECREATION EXPENDITURES:</b>		<b>214,513</b>	<b>222,624</b>	<b>198,497</b>	<b>225,750</b>	<b>232,800</b>	<b>7,050</b>	<b>3.12%</b>

## PARKS AND RECREATION, CONTINUED

Swimming Pool Performance Measures

Measure	FY 2014 Projection	FY 2015 Goal
<b>Manage a High Quality Aquatics Program</b>		
Number of students in swimming lesson programs	150	175
Percentage of students advancing to next level on time	75%	80%
Average daily patronage	125	150
Percentage adults	35%	45%
Percentage school-aged children	60%	45%
Percentage pre-school children	5%	10%
Percentage out of town resident usage	40%	30%
Percentage of lifeguards hired by 3 <sup>rd</sup> week in May	100%	100%
Percentage of Swim Instructors hired by 3 <sup>rd</sup> week of May	100%	100%

**GENERAL FUND 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.

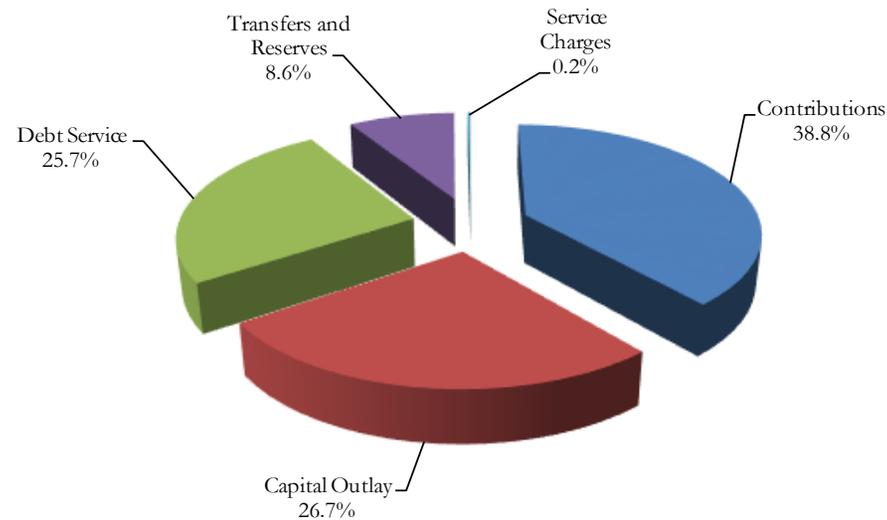
**Capital Outlay:** The Capital Outlay function accounts for expenditures related to the Town’s fixed asset additions and contribution projects.

**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 2015 Non-Departmental Expenditures**



## NON-DEPARTMENTAL

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NON-DEPARTMENTAL:</u></b>								
<b><u>CONTRIBUTIONS:</u></b>								
10-4900-4710	Contribution to Rescue Squad	24,000	74,000	0	24,000	174,000	150,000	625.00%
10-4900-4720	Contribution to Fire Department	29,000	29,000	279,000	264,000	29,000	(235,000)	-89.02%
<b>TOTAL CONTRIBUTIONS:</b>		<b>53,000</b>	<b>103,000</b>	<b>279,000</b>	<b>288,000</b>	<b>203,000</b>	<b>(85,000)</b>	<b>-29.51%</b>
<b><u>CAPITAL OUTLAY:</u></b>								
10-4910-6100	Machinery and Equipment	52,803	39,771	33,260	0	50,000	50,000	0.00%
10-4910-6400	Motor Vehicles and Equipment	38,659	26,295	73,674	177,200	60,000	(117,200)	-66.14%
10-4910-6500	Software	10,500	0	0	0	0	0	0.00%
10-4910-6901	Swimming Pool Project	34,615	0	16,010	0	0	0	0.00%
104910-6903	Indian Springs Wetlands Park Project	9,136	43,405	0	0	0	0	0.00%
104910-6904	Riverview Park Lighting Project	0	18,285	0	0	0	0	0.00%
104910-6905	Jean Fogle Memorial Garden	0	17,665	5,384	0	0	0	0.00%
10-4910-6906	Main Street Sculpture Garden	0	0	0	0	15,000	15,000	0.00%
10-4910-6920	W.O. Riley Park Project	0	0	33,776	1,511,760	15,000	(1,496,760)	-99.01%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>145,713</b>	<b>145,421</b>	<b>162,104</b>	<b>1,688,960</b>	<b>140,000</b>	<b>(1,548,960)</b>	<b>-91.71%</b>
<b><u>DEBT SERVICE:</u></b>								
10-4920-7110	Principal Payments	44,289	41,666	52,431	93,000	106,000	13,000	13.98%
10-4920-7120	Interest Payments	8,925	10,076	12,424	28,500	28,500	0	0.00%
<b>TOTAL DEBT SERVICE:</b>		<b>53,214</b>	<b>51,742</b>	<b>64,855</b>	<b>121,500</b>	<b>134,500</b>	<b>13,000</b>	<b>10.70%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TRANSFERS &amp; RESERVES:</u></b>								
10-4930-8310	Transfer to Public Utilities Fund	0	110,000	387,676	0	45,000	45,000	0.00%
10-4930-8500	Reserve for Contingency	0	0	0	43,031	0	(43,031)	-100.00%
<b>TOTAL TRANSFERS &amp; RESERVES:</b>		<b>0</b>	<b>110,000</b>	<b>387,676</b>	<b>43,031</b>	<b>45,000</b>	<b>1,969</b>	<b>4.58%</b>
<b><u>SERVICE CHARGES:</u></b>								
10-4940-4800	Bank Service Charges	575	320	11,610	1,000	1,200	200	20.00%
<b>TOTAL SERVICE CHARGES:</b>		<b>575</b>	<b>320</b>	<b>11,610</b>	<b>1,000</b>	<b>1,200</b>	<b>200</b>	<b>20.00%</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES:</b>		<b>252,502</b>	<b>410,483</b>	<b>905,245</b>	<b>2,142,491</b>	<b>523,700</b>	<b>(1,618,791)</b>	<b>-75.56%</b>
<b>GENERAL FUND EXPENDITURE TOTALS:</b>		<b>4,004,583</b>	<b>4,238,852</b>	<b>4,881,279</b>	<b>6,667,541</b>	<b>5,169,155</b>	<b>(1,498,386)</b>	<b>-22.47%</b>

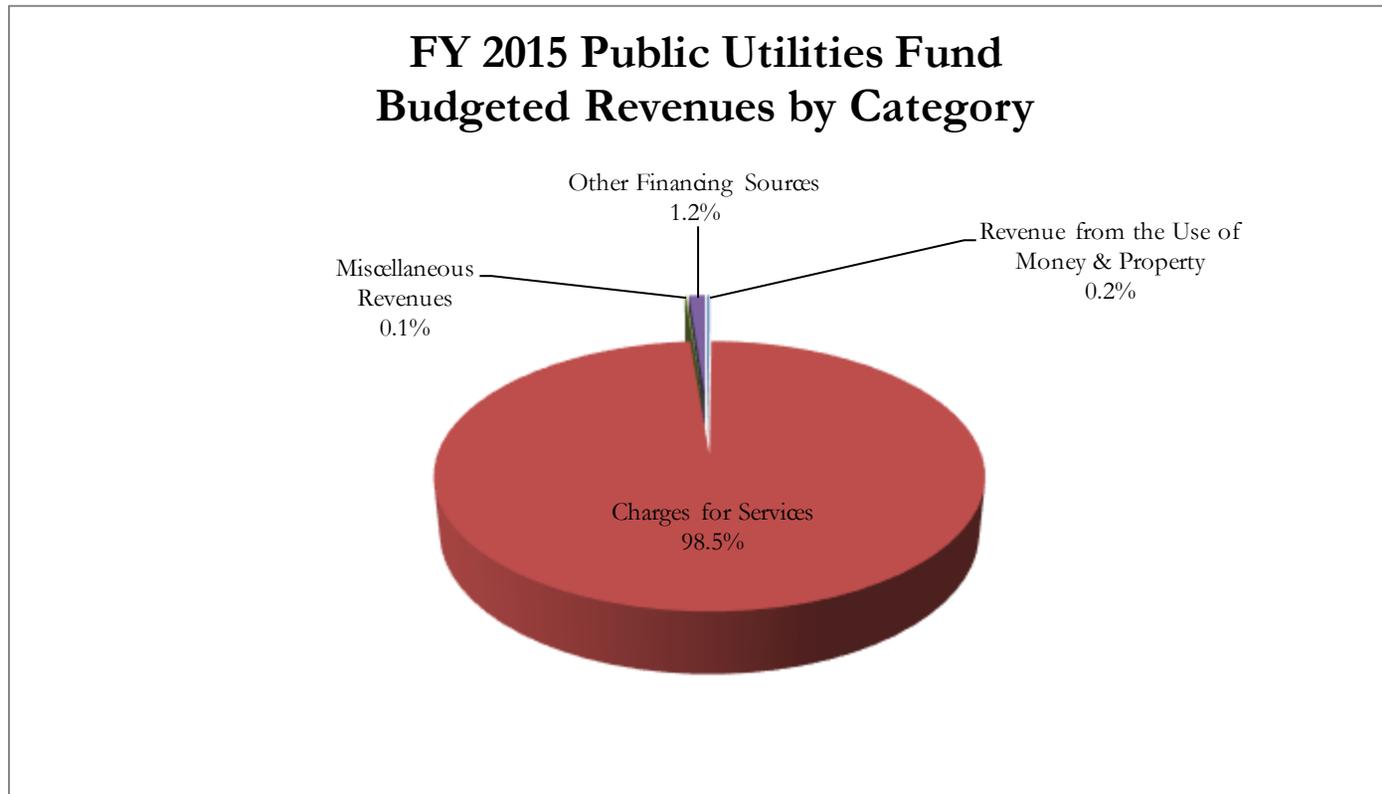
**PUBLIC UTILITIES FUND SUMMARIES**

**Public Utilities Fund Revenues Summary**

	<b>FY 2011 Actual Revenues</b>	<b>FY 2012 Actual Revenues</b>	<b>FY 2013 Actual Revenues</b>	<b>FY 2014 Amended Budget</b>	<b>FY 2015 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>PUBLIC UTILITIES FUND REVENUES:</u></b>							
Revenue from the Use of Money & Property	17,204	18,665	12,546	12,150	5,950	(6,200)	-51.03%
Charges for Services	3,456,404	3,636,701	3,615,007	3,720,000	3,801,000	81,000	2.18%
Miscellaneous Revenues	48,414	24,495	6,973	5,000	5,000	0	0.00%
State Revenues	93,027	0	0	0	0	0	0.00%
Federal Revenues	484,985	0	0	0	0	0	0.00%
Other Financing Sources	0	110,000	387,676	30,420	45,000	14,580	47.93%
<b>PUBLIC UTILITIES FUND REVENUES:</b>	<b>4,100,034</b>	<b>3,789,861</b>	<b>4,022,202</b>	<b>3,767,570</b>	<b>3,856,950</b>	<b>89,380</b>	<b>2.37%</b>

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Revenues by Category



## PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

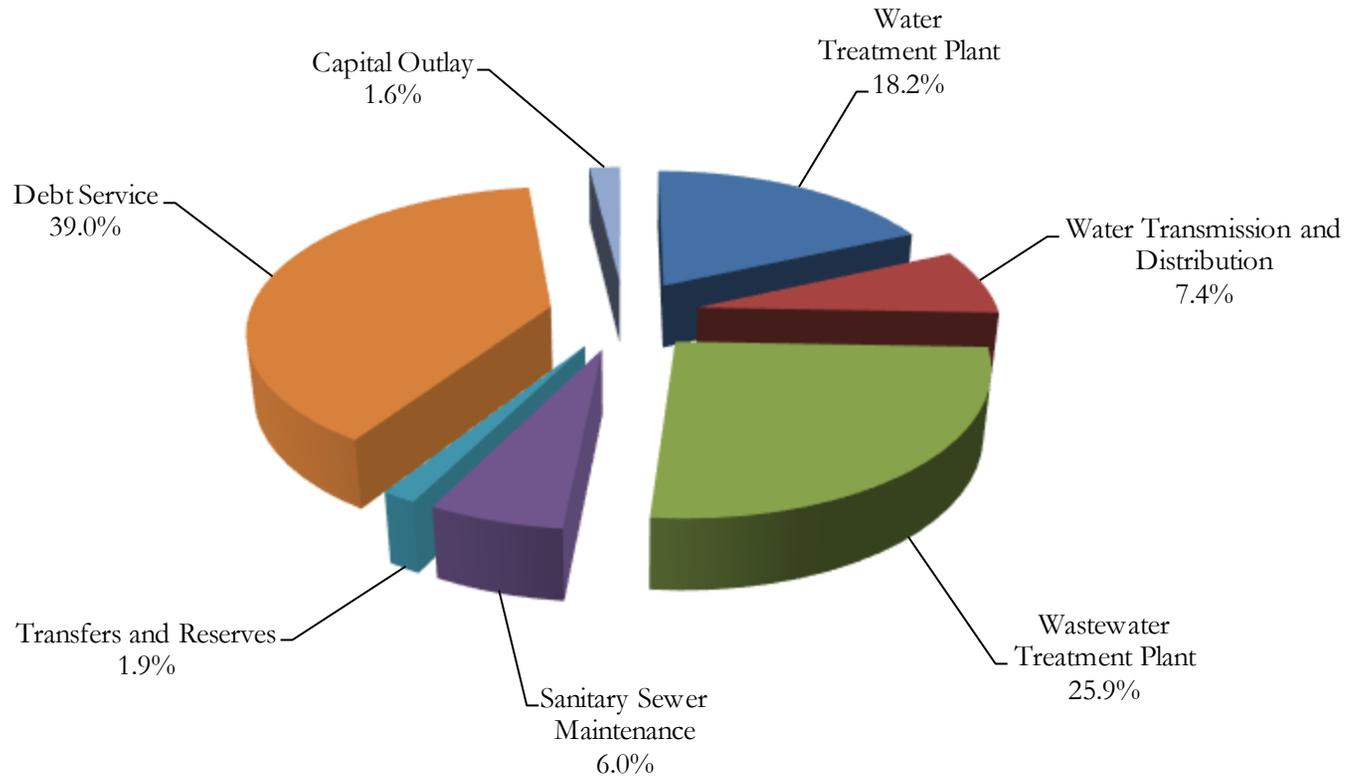
Public Utilities Fund Expenditures Summary

	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC UTILITIES FUND EXPENDITURES:</u></b>							
Water Treatment Plant	619,663	641,261	677,741	699,650	701,800	2,150	0.31%
Water Transmission and Distribution	317,040	323,594	295,897	300,150	284,550	(15,600)	-5.20%
Wastewater Treatment Plant	947,490	1,026,881	957,533	992,220	999,950	7,730	0.78%
Sanitary Sewer Maintenance	232,347	243,326	228,209	246,000	231,250	(14,750)	-6.00%
Capital Outlay	786,997	20,965	81,113	0	60,000	60,000	0.00%
Debt Service	1,512,171	1,505,698	1,494,993	1,505,000	1,503,700	(1,300)	-0.09%
Transfers and Reserves	0	0	0	23,550	75,000	51,450	218.47%
Service Charges	2,553	984	388	1,000	700	(300)	-30.00%
<b><u>PUBLIC UTILITIES FUND EXPENDITURES:</u></b>	<b>4,418,261</b>	<b>3,762,709</b>	<b>3,735,874</b>	<b>3,767,570</b>	<b>3,856,950</b>	<b>89,380</b>	<b>2.37%</b>

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Expenditures by Department

FY 2015 Public Utilities Fund  
Budgeted Expenditures by Department



## PUBLIC UTILITIES FUND REVENUES

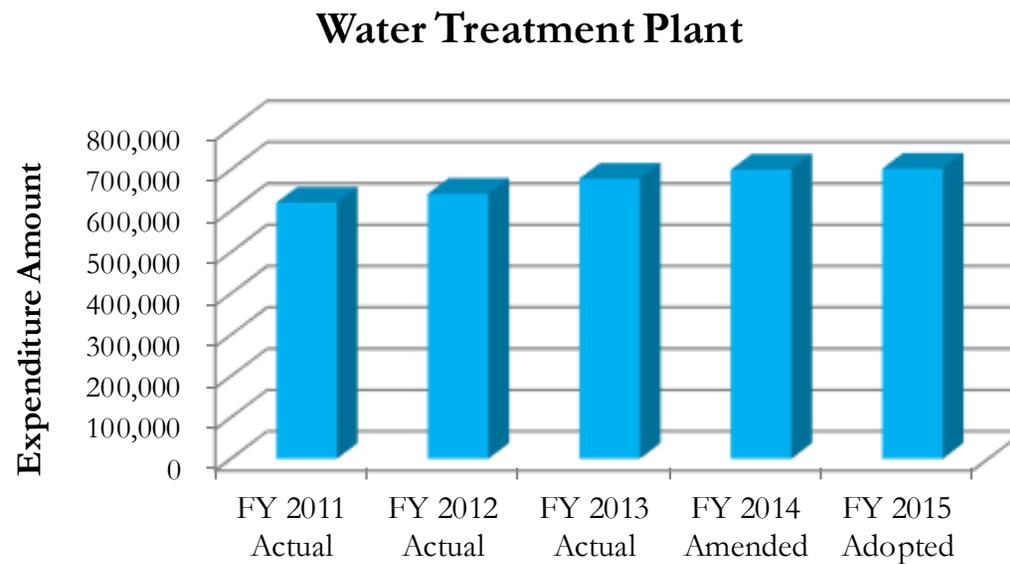
Account Number	Account Name	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC UTILITIES FUND REVENUES:</u></b>								
<b><u>Revenue from the Use of</u></b>								
<b><u>Money &amp; Property:</u></b>								
60-3150-0080	Interest on Bank Deposits	16,021	18,524	12,454	12,000	5,900	(6,100)	-50.83%
60-3150-0082	Dividends on Investments	1,183	141	92	150	50	(100)	-66.67%
		<b>17,204</b>	<b>18,665</b>	<b>12,546</b>	<b>12,150</b>	<b>5,950</b>	<b>(6,200)</b>	<b>-51.03%</b>
<b><u>Charges for Services:</u></b>								
60-3160-0100	Water Receipts	1,095,124	1,080,295	1,250,337	1,210,000	1,442,000	232,000	19.17%
60-3160-0101	Sewer Receipts	1,996,218	1,997,818	2,113,160	2,090,000	2,224,000	134,000	6.41%
60-3160-0102	Water Connection Charges	124,831	179,194	73,078	120,000	25,000	(95,000)	-79.17%
60-3160-0103	Sewer Connection Charges	188,250	321,952	119,502	240,000	50,000	(190,000)	-79.17%
60-3160-0104	Penalties – Water and Sewer	51,981	57,442	58,930	60,000	60,000	0	0.00%
		<b>3,456,404</b>	<b>3,636,701</b>	<b>3,615,007</b>	<b>3,720,000</b>	<b>3,801,000</b>	<b>81,000</b>	<b>2.18%</b>
<b><u>Miscellaneous Revenue:</u></b>								
60-3170-0120	Miscellaneous Receipts	48,414	24,495	6,973	5,000	5,000	0	0.00%
		<b>48,414</b>	<b>24,495</b>	<b>6,973</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>

PUBLIC UTILITIES FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2011 Actual Revenues	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><i>State Revenues:</i></b>								
<b><i>Categorical Aid:</i></b>								
60-3320-0540	Water Quality Improvement Fund Grant	93,027	0	0	0	0	0	0.00%
		<b>93,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b><i>Federal Revenues:</i></b>								
<b><i>Categorical Aid:</i></b>								
60-3320-0541	Virginia Clean Water Revolving Loan Fund	0	0	0	0	0	0	0.00%
60-3320-0542	Leaking Underground Storage Tank Grant	484,985	0	0	0	0	0	0.00%
		<b>484,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b><i>Other Financing Sources:</i></b>								
<b><i>Non-Revenue Receipts:</i></b>								
60-3410-0600	Transfers from General Fund	0	110,000	387,676	0	45,000	45,000	0.00%
60-3410-0604	Proceeds from Indebtedness	0	0	0	30,420	0	(30,420)	-100.00%
		<b>0</b>	<b>110,000</b>	<b>387,676</b>	<b>30,420</b>	<b>45,000</b>	<b>14,580</b>	<b>47.93%</b>
<b>TOTAL PUBLIC UTILITIES FUND REVENUES:</b>		<b>4,100,034</b>	<b>3,789,861</b>	<b>4,022,202</b>	<b>3,767,570</b>	<b>3,856,950</b>	<b>89,380</b>	<b>2.37%</b>

## 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WATER TREATMENT PLANT:</u></b>								
<b><i>Salaries &amp; Benefits:</i></b>								
60-4710-1100	Salaries & Wages – Regular	217,167	218,132	227,670	232,500	220,000	(12,500)	-5.38%
60-4710-1200	Salaries & Wages – Overtime	8,568	8,902	8,317	10,000	7,500	(2,500)	-25.00%
60-4710-1300	Salaries & Wages – Holiday	4,727	4,677	5,353	6,000	5,000	(1,000)	-16.67%
<b><i>Employee Benefits:</i></b>								
60-4710-2100	FICA/Medicare - Employer	18,997	17,550	17,714	19,000	17,000	(2,000)	-10.53%
60-4710-2210	Virginia Retirement System	39,744	39,912	38,718	40,000	38,000	(2,000)	-5.00%
60-4710-2220	ICMA – Employer Contribution	(1,552)	2,065	1,400	2,100	2,100	0	0.00%
60-4710-2300	Hospital/Medical Plans	40,620	45,300	47,970	59,000	57,500	(1,500)	-2.54%
60-4710-2400	Group Life Insurance	303	634	2,668	3,100	2,800	(300)	-9.68%
60-4710-2500	Unemployment Insurance	302	458	359	500	500	0	0.00%
60-4710-2600	Workers' Compensation	5,037	15,758	15,198	16,500	16,000	(500)	-3.03%
60-4710-2800	Employee Appreciation	1,050	1,150	950	1,150	1,050	(100)	-8.70%
60-4710-2900	Accrued Annual and Sick Leave	(582)	(171)	4,015	0	0	0	0.00%
60-4710-2910	Annual OPEB Cost	3,426	2,412	2,006	0	0	0	0.00%
<b><i>Contractual Services:</i></b>								
60-4710-3130	Engineering and Architectural	4,900	500	0	2,500	2,500	0	0.00%
60-4710-3210	Repairs and Maintenance	17,501	35,686	22,079	32,000	32,000	0	0.00%
60-4710-3220	Service Contracts	65,605	63,842	78,624	68,000	80,000	12,000	17.65%
60-4710-3300	Printing	1,079	1,026	95	500	500	0	0.00%
60-4710-3400	Advertising	0	444	0	500	500	0	0.00%
60-4710-3500	Laundry and Dry Cleaning	6,165	5,693	4,964	6,000	6,000	0	0.00%
60-4710-3700	Sludge Removal	962	3,127	0	2,500	2,500	0	0.00%

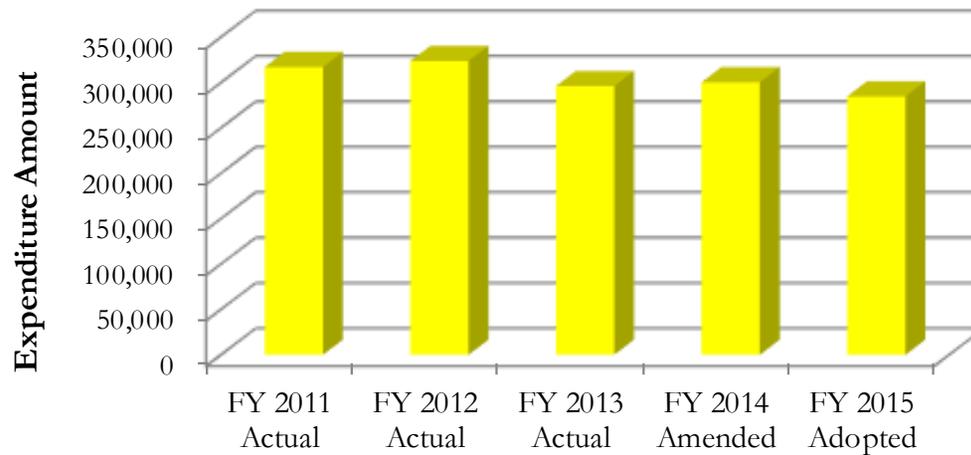
## WATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Amended Budget	FY 2014 Adopted Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4710-4110	Electrical Services	60,956	63,785	66,361	65,000	68,000	3,000	4.62%
60-4710-4120	Heating Services	15,455	14,180	14,334	17,000	14,000	(3,000)	-17.65%
60-4710-4210	Postal Services	2,141	1,977	27	2,000	1,000	(1,000)	-50.00%
60-4710-4220	Telecommunications	4,207	3,995	3,979	4,200	4,050	(150)	-3.57%
60-4710-4310	Vehicle Liability Insurance	2,615	2,382	2,500	2,500	2,500	0	0.00%
60-4710-4320	General Liability Insurance	10,730	5,335	7,624	6,000	10,500	4,500	75.00%
60-4710-4520	Convention, Training, & Education	1,561	2,135	1,416	2,000	2,000	0	0.00%
60-4710-4610	Association and Membership Dues	4,533	1,768	3,006	5,000	10,000	5,000	100.00%
60-4710-4620	Books/Subscriptions/Educational	80	80	91	200	200	0	0.00%
<i>Materials and Supplies:</i>								
60-4710-5100	Materials & Supplies	12,474	26,563	14,769	15,000	13,000	(2,000)	-13.33%
60-4710-5200	Office Supplies & Equipment	291	465	1,351	1,200	1,200	0	0.00%
60-4710-5300	Food Supplies and Food Service	398	259	110	300	300	0	0.00%
60-4710-5400	Chemical and Laboratory Supplies	67,065	44,536	78,737	70,000	78,000	8,000	11.43%
60-4710-5600	Vehicle and Powered Equipment	2,287	5,347	3,764	6,000	4,000	(2,000)	-33.33%
60-4710-5700	Uniforms and Wearing Apparel	267	130	438	200	400	200	100.00%
60-4710-5800	Janitorial Supplies	584	1,227	1,134	1,200	1,200	0	0.00%
<b>TOTAL WATER TREATMENT PLANT EXPENDITURES:</b>		<b>619,663</b>	<b>641,261</b>	<b>677,741</b>	<b>699,650</b>	<b>701,800</b>	<b>2,150</b>	<b>0.31%</b>

## 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**

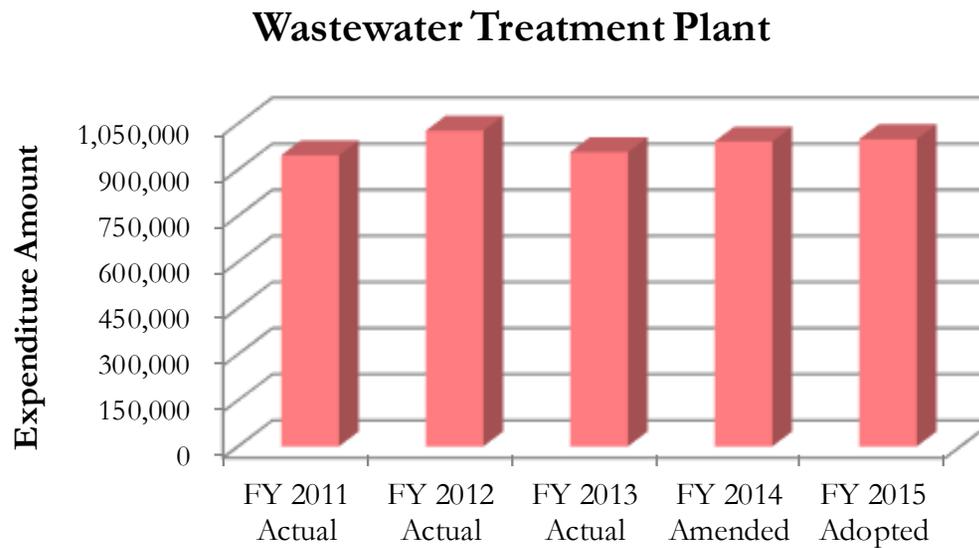
Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WATER TRANSMISSION &amp; DISTRIBUTION:</u></b>								
<i>Salaries &amp; Benefits:</i>								
60-4720-1100	Salaries & Wages – Regular	131,427	145,350	119,199	124,400	111,500	(12,900)	-10.37%
60-4720-1200	Salaries & Wages – Overtime	12,632	13,552	16,608	15,000	15,000	0	0.00%
<i>Employee Benefits:</i>								
60-4720-2100	FICA/Medicare - Employer	10,328	11,372	9,674	11,500	11,000	(500)	-4.35%
60-4720-2210	Virginia Retirement System	21,378	21,824	19,619	20,500	21,000	500	2.44%
60-4720-2220	ICMA – Employer Contribution	945	1,050	840	1,000	1,000	0	0.00%
60-4720-2300	Hospital/Medical Plans	30,858	32,628	31,023	37,000	39,000	2,000	5.41%
60-4720-2400	Group Life Insurance	170	347	1,352	1,550	1,550	0	0.00%
60-4720-2500	Unemployment Insurance	207	275	203	300	300	0	0.00%
60-4720-2600	Workers’ Compensation	5,037	0	0	0	0	0	0.00%
60-4720-2800	Employee Appreciation	700	700	600	600	600	0	0.00%
60-4720-2900	Accrued Annual and Sick Leave	2,503	1,059	515	0	0	0	0.00%
60-4720-2910	Annual OPEB Cost	2,398	1,689	1,405	0	0	0	0.00%
<i>Contractual Services:</i>								
60-4720-3210	Repairs and Maintenance	12,837	17,777	4,485	8,000	6,000	(2,000)	-25.00%
60-4720-3220	Service Contracts	771	849	3,779	2,000	4,000	2,000	100.00%
60-4720-3400	Advertising	472	0	0	200	300	100	50.00%
60-4720-3500	Laundry and Dry Cleaning	2,111	2,449	2,554	2,500	2,700	200	8.00%

WATER TRANSMISSION AND DISTRIBUTION, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4720-4210	Postal Services	7,992	8,812	8,821	10,000	10,000	0	0.00%
60-4720-4220	Telecommunications	1,954	2,098	2,442	2,200	2,500	300	13.64%
60-4720-4310	Vehicle Liability Insurance	2,615	857	850	1,000	0	(1,000)	-100.00%
60-4720-4320	General Liability Insurance	6,759	6,363	3,428	4,000	0	(4,000)	-100.00%
60-4720-4520	Convention, Training, & Education	281	276	1,203	300	1,000	700	233.33%
<i>Materials and Supplies:</i>								
60-4720-5100	Materials & Supplies	56,404	46,281	60,378	50,000	50,000	0	0.00%
60-4720-5200	Office Supplies & Equipment	1,106	1,316	501	1,000	1,000	0	0.00%
60-4720-5300	Food Supplies and Food Service	729	337	142	500	500	0	0.00%
60-4720-5600	Vehicle and Powered Equipment	4,107	5,711	5,924	6,000	5,000	(1,000)	-16.67%
60-4720-5700	Uniforms and Wearing Apparel	319	622	352	600	600	0	0.00%
<b>TOTAL WATER TRANSMISSION &amp; DISTRIBUTION EXPENDITURES:</b>		<b>317,040</b>	<b>323,594</b>	<b>295,897</b>	<b>300,150</b>	<b>284,550</b>	<b>(15,600)</b>	<b>-5.20%</b>

## 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

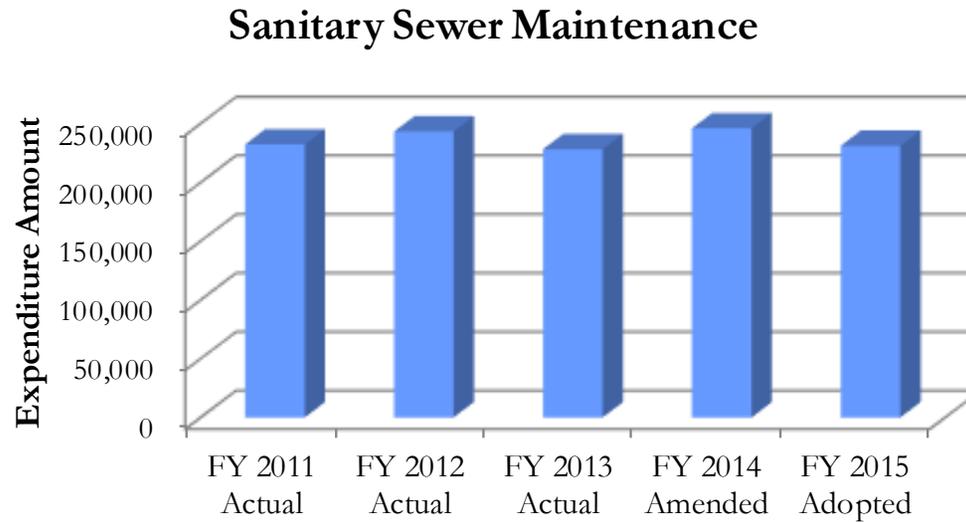
Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WASTEWATER TREATMENT PLANT:</u></b>								
<b><i>Salaries &amp; Benefits:</i></b>								
60-4730-1100	Salaries & Wages – Regular	338,789	333,321	300,724	319,500	305,500	(14,000)	-4.38%
60-4730-1200	Salaries & Wages – Overtime	19,708	23,256	23,537	19,000	22,000	3,000	15.79%
60-4730-1300	Salaries & Wages – Holiday	8,207	7,982	9,118	11,000	11,000	0	0.00%
<b><i>Employee Benefits:</i></b>								
60-4730-2100	FICA/Medicare - Employer	29,349	26,755	25,205	28,000	25,000	(3,000)	-10.71%
60-4730-2210	Virginia Retirement System	61,207	57,250	51,589	56,500	56,000	(500)	-0.88%
60-4730-2220	ICMA – Employer Contribution	(765)	2,520	2,293	2,950	2,950	0	0.00%
60-4730-2300	Hospital/Medical Plans	60,144	67,006	62,324	74,600	79,500	4,900	6.57%
60-4730-2400	Group Life Insurance	466	909	3,555	4,300	4,200	(100)	-2.33%
60-4730-2500	Unemployment Insurance	493	592	431	600	600	0	0.00%
60-4730-2600	Workers' Compensation	6,214	15,758	16,272	18,000	17,000	(1,000)	-5.56%
60-4730-2800	Employee Appreciation	1,650	1,550	1,450	1,450	1,450	0	0.00%
60-4730-2900	Accrued Annual and Sick Leave	(6,549)	1,973	3,359	0	0	0	0.00%
60-4730-2910	Annual OPEB Cost	5,482	3,376	2,809	0	0	0	0.00%
<b><i>Contractual Services:</i></b>								
60-4730-3130	Engineering and Architectural	12,028	2,180	0	3,000	3,000	0	0.00%
60-4730-3210	Repairs and Maintenance	8,843	10,282	22,063	45,420	35,000	(10,420)	-22.94%
60-4730-3220	Service Contracts	29,609	38,803	43,870	40,000	45,000	5,000	12.50%
60-4730-3300	Printing	0	0	89	300	300	0	0.00%
60-4730-3400	Advertising	267	778	695	300	500	200	66.67%
60-4730-3500	Laundry and Dry Cleaning	10,373	9,772	8,697	9,500	9,500	0	0.00%
60-4730-3700	Sludge Removal	45,143	43,860	42,564	45,000	45,000	0	0.00%

## WASTEWATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4730-4110	Electrical Services	171,937	186,748	179,950	175,000	180,000	5,000	2.86%
60-4730-4120	Heating Services	238	36	12	50	50	0	0.00%
60-4730-4210	Postal Services	2,314	1,699	80	2,000	1,000	(1,000)	-50.00%
60-4730-4220	Telecommunications	5,931	5,051	5,918	5,200	6,100	900	17.31%
60-4730-4310	Vehicle Liability Insurance	2,615	2,936	3,000	3,000	1,500	(1,500)	-50.00%
60-4730-4320	General Liability Insurance	6,410	12,440	10,000	10,000	17,000	7,000	70.00%
60-4730-4510	Mileage	0	0	0	0	0	0	0.00%
60-4730-4520	Convention, Training, & Education	326	1,851	1,173	1,800	2,000	200	11.11%
60-4730-4610	Association and Membership Dues	8,726	19,406	8,353	10,000	9,000	(1,000)	-10.00%
60-4730-4620	Books/Subscriptions/Educational	0	108	0	250	500	250	100.00%
<i>Materials and Supplies:</i>								
60-4730-5100	Materials & Supplies	30,118	44,389	45,538	28,000	33,000	5,000	17.86%
60-4730-5200	Office Supplies & Equipment	1,947	1,415	3,209	4,000	6,000	2,000	50.00%
60-4730-5300	Food Supplies and Food Service	303	112	465	500	500	0	0.00%
60-4730-5400	Chemical and Laboratory Supplies	78,073	94,159	69,658	62,000	70,000	8,000	12.90%
60-4730-5600	Vehicle and Powered Equipment	5,731	6,695	7,307	8,500	6,800	(1,700)	-20.00%
60-4730-5700	Uniforms and Wearing Apparel	319	182	487	500	1,000	500	100.00%
60-4730-5800	Janitorial Supplies	1,844	1,731	1,739	2,000	2,000	0	0.00%
<b>TOTAL WASTEWATER TREATMENT PLANT EXPENDITURES:</b>		<b>947,490</b>	<b>1,026,881</b>	<b>957,533</b>	<b>992,220</b>	<b>999,950</b>	<b>7,730</b>	<b>0.78%</b>

## 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SANITARY SEWER MAINTENANCE:</u></b>								
<b><i>Salaries &amp; Benefits:</i></b>								
60-4740-1100	Salaries & Wages – Regular	116,489	120,644	109,355	112,500	103,000	(9,500)	-8.44%
60-4740-1200	Salaries & Wages – Overtime	6,670	7,601	7,522	9,000	8,000	(1,000)	-11.11%
<b><i>Employee Benefits:</i></b>								
60-4740-2100	FICA/Medicare - Employer	8,795	9,087	8,326	9,000	8,500	(500)	-5.56%
60-4740-2210	Virginia Retirement System	21,378	21,824	19,619	20,500	21,000	500	2.44%
60-4740-2220	ICMA – Employer Contribution	945	1,050	840	1,000	1,000	0	0.00%
60-4740-2300	Hospital/Medical Plans	30,858	32,628	31,023	37,000	39,000	2,000	5.41%
60-4740-2400	Group Life Insurance	170	346	1,352	1,550	1,550	0	0.00%
60-4740-2500	Unemployment Insurance	207	261	184	300	300	0	0.00%
60-4740-2600	Workers’ Compensation	6,214	0	0	0	0	0	0.00%
60-4740-2800	Employee Appreciation	700	700	600	600	600	0	0.00%
60-4740-2900	Accrued Annual and Sick Leave	2,503	1,059	515	0	0	0	0.00%
60-4740-2910	Annual OPEB Cost	2,398	1,689	1,404	0	0	0	0.00%
<b><i>Contractual Services:</i></b>								
60-4740-3210	Repairs and Maintenance	9,351	6,171	5,700	10,000	7,000	(3,000)	-30.00%
60-4740-3500	Laundry and Dry Cleaning	2,111	2,449	2,554	2,600	2,700	100	3.85%

## SANITARY SEWER MAINTENANCE, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
60-4740-4210	Postal Services	3,918	4,646	4,525	5,200	5,000	(200)	-3.85%
60-4740-4220	Telecommunications	578	592	725	700	700	0	0.00%
60-4740-4310	Vehicle Liability Insurance	2,615	858	850	900	0	(900)	-100.00%
60-4740-4320	General Liability Insurance	0	6,363	3,428	4,000	0	(4,000)	-100.00%
60-4740-4520	Convention, Training, & Education	198	255	1,028	250	1,000	750	300.00%
<i>Materials and Supplies:</i>								
60-4740-5100	Materials & Supplies	10,878	17,511	21,931	23,000	25,000	2,000	8.70%
60-4740-5200	Office Supplies & Equipment	711	1,232	373	1,000	1,000	0	0.00%
60-4740-5300	Food Supplies and Food Service	233	105	44	300	300	0	0.00%
60-4740-5600	Vehicle and Powered Equipment	4,108	5,712	5,959	6,000	5,000	(1,000)	-16.67%
60-4740-5700	Uniforms and Wearing Apparel	319	543	352	600	600	0	0.00%
<b>TOTAL SANITARY SEWER MAINTENANCE EXPENDITURES:</b>		<b>232,347</b>	<b>243,326</b>	<b>228,209</b>	<b>246,000</b>	<b>231,250</b>	<b>(14,750)</b>	<b>-6.00%</b>

**PUBLIC UTILITIES FUND 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 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NON-DEPARTMENTAL:</u></b>								
<b><u>CAPITAL OUTLAY:</u></b>								
60-4910-6100	Machinery and Equipment	0	9,026	52,538	0	60,000	60,000	0.00%
60-4910-6400	Motor Vehicles and Equipment	0	0	28,575	0	0	0	0.00%
60-4910-6912	WWTP Expansion	312,012	11,939	0	0	0	0	0.00%
60-4910-6914	Water Utility Extension Project	474,985	0	0	0	0	0	0.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>786,997</b>	<b>20,965</b>	<b>81,113</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>0.00%</b>
<b><u>DEBT SERVICE:</u></b>								
60-4920-7110	Principal Payments	1,171,274	1,185,959	1,204,879	1,220,000	1,219,200	(800)	-0.07%
60-4920-7120	Interest Payments	340,897	319,739	290,114	285,000	284,500	(500)	-0.18%
<b>TOTAL DEBT SERVICE:</b>		<b>1,512,171</b>	<b>1,505,698</b>	<b>1,494,993</b>	<b>1,505,000</b>	<b>1,503,700</b>	<b>(1,300)</b>	<b>-0.09%</b>
<b><u>TRANSFERS &amp; RESERVES:</u></b>								
60-4930-8500	Reserve for Contingency	0	0	0	23,550	0	(23,550)	-100.00%
60-4930-8520	Reserve for Capital Outlay	0	0	0	0	75,000	75,000	0.00%
<b>TOTAL TRANSFERS &amp; RESERVES:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>23,550</b>	<b>75,000</b>	<b>51,450</b>	<b>218.47%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2011 Actual Expenditures	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Amended Budget	FY 2015 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SERVICE CHARGES:</b>								
60-4940-4800	Bank Service Charges	2,553	984	388	1,000	700	(300)	-30.00%
<b>TOTAL SERVICE CHARGES:</b>		<b>2,553</b>	<b>984</b>	<b>388</b>	<b>1,000</b>	<b>700</b>	<b>(300)</b>	<b>-30.00%</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES:</b>		<b>2,301,721</b>	<b>1,527,647</b>	<b>1,576,494</b>	<b>1,529,550</b>	<b>1,639,400</b>	<b>109,850</b>	<b>7.18%</b>
<b>TOTAL PUBLIC UTILITIES FUND EXPENDITURES:</b>		<b>4,418,261</b>	<b>3,762,709</b>	<b>3,735,874</b>	<b>3,767,570</b>	<b>3,856,950</b>	<b>89,380</b>	<b>2.37%</b>

## PERSONNEL SUMMARY SCHEDULE

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### PERSONNEL POSITION COUNTS

Function	FY 2013 Authorized	FY 2014 Authorized	FY 2015 Adopted
<b>Legislative</b>			
Town Council	0.0	0.0	0.0
Town Clerk	0.0	0.0	0.0
	0.0	0.0	0.0
<b>Executive Administration</b>			
Town Manager	1.0	1.0	1.0
Assistant Town Manager	0.5	0.5	0.5
	1.5	1.5	1.5
<b>General Administration</b>			
Town Attorney	0.5	0.5	0.5
Risk Manager	0.5	0.5	0.5
	1.0	1.0	1.0
<b>Financial Administration</b>			
Finance Department	4.0	4.0	4.0
	4.0	4.0	4.0
<b>Public Safety</b>			
Administration	2.0	2.0	2.0
Patrol	11.0	11.0	11.0
Investigations	2.0	2.0	2.0
Administrative	1.0	1.0	1.0
	16.0	16.0	16.0
<b>Public Works</b>			
Administration	1.0	1.0	1.0

## PERSONNEL SUMMARY SCHEDULE

Streets	8.0	8.0	8.0
Administrative	0.5	0.5	1.0
	9.5	9.5	10.0
<b>Community Development</b>			
Planning and Zoning	1.0	1.0	1.0
Enhancement	0.5	0.5	0.5
	1.5	1.5	1.5
<b>Parks and Recreation</b>			
Parks	1.0	1.0	1.0
	1.0	1.0	1.0
<b>Public Utilities</b>			
Water Treatment	5.0	5.0	4.5
Water Transmission	3.0	3.0	3.0
Wastewater Treatment	7.0	7.0	7.0
Sanitary Sewer	3.0	3.0	3.0
	18.0	18.0	17.5
<b>Totals</b>	<b>52.5</b>	<b>52.5</b>	<b>52.5</b>

### DISCUSSION OF CHANGES

As described in the transmittal letter, the only changes in personnel counts occurs at the Water Treatment Plant and at Public Works General Admission. One position that was vacated during FY 2014 will not be filled at the Water Treatment Plant until January 2015. Additionally, the administrative assistant at Public Works will be moved from part-time to full time. These changes lead to a net increase of zero positions for the Town.