

town of
Woodstock
Commonwealth of Virginia

Fiscal Year 2011
Adopted Budget



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GENERAL FUND SUMMARIES

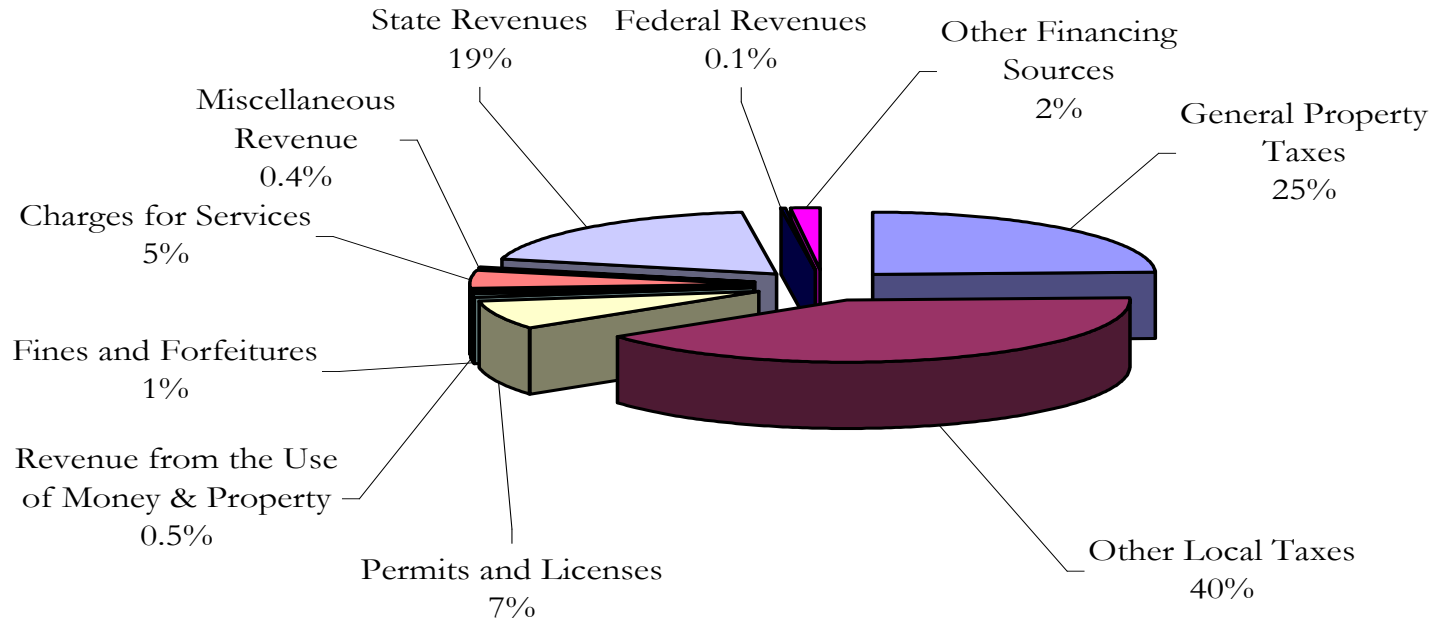
General Fund Revenues Summary

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>						
General Property Taxes	1,057,663	1,101,680	1,101,450	1,046,310	(55,140)	-5.01%
Other Local Taxes	1,828,063	1,752,017	1,859,630	1,732,200	(127,430)	-6.85%
Permits and Licenses	407,652	377,695	377,500	312,000	(65,500)	-17.35%
Fines and Forfeitures	40,414	48,639	42,000	41,800	(200)	-0.48%
Revenue from the Use of Money & Property	47,833	29,510	42,400	20,200	(22,200)	-52.36%
Charges for Services	129,156	199,379	204,300	202,000	(2,300)	-1.13%
Miscellaneous Revenue	44,321	76,638	33,000	17,500	(15,500)	-46.97%
State Revenues	783,396	848,994	879,250	815,200	(64,050)	-7.28%
Federal Revenues	66,045	1,012,804	59,379	8,800	(50,579)	-85.18%
Other Financing Sources	293,031	200,000	0	74,000	74,000	100.00%
TOTAL GENERAL FUND REVENUES:	4,697,573	5,647,356	4,598,909	4,270,010	(328,899)	-7.15%

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Revenues by Category

**FY 2011 General Fund
Budgeted Revenues by Category**



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

Real Estate Tax – Current: A tax imposed on the assessed valuation of real estate (includes mobile homes) appraised at 100 percent of its fair market value. Assessment information is provided by Shenandoah County. The tax year 2010 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 2010 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 2010 tax rate was adopted at \$0.90 per \$100 valuation. Taxes are billed semi-annually and are due by June 5 and December 5 each year.

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

GENERAL FUND SUMMARIES, CONTINUED

Real Property Taxes – Public Service Corporations – Current: A tax imposed on the assessed valuation of real property of public service corporations, including electric power and distribution companies, gas and pipeline distribution companies, and telephone companies. Taxes are assessed by the State Corporation Commission and the Department of Taxation. The tax year 2010 tax rate was adopted at \$0.15 per \$100 valuation. Taxes are billed annually and are due by December 5 each year.

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

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

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

B. Other Local Taxes

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

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

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

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

GENERAL FUND SUMMARIES, CONTINUED

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

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

Cigarette Taxes: A tax of \$.10 per pack of twenty cigarettes or less. The tax is evidenced through the use of cigarette stamps that are affixed to each cigarette pack. Stamps can be purchased in bulk (i.e., a roll of 15,000) or individually and are purchased on an as needed basis.

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

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

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

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

GENERAL FUND SUMMARIES, CONTINUED
C. Permits and Licenses

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

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

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

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

GENERAL FUND SUMMARIES, CONTINUED

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

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

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

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

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

D. Fines and Forfeitures

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

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

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

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

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

F. Charges for Services

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

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

- \$2.00 Preschool (Ages 1-5)
- \$3.00 School Age (Ages 6-18)
- \$4.00 Adult (Ages 19+)

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

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

G. Miscellaneous Revenue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL FUND SUMMARIES, CONTINUED

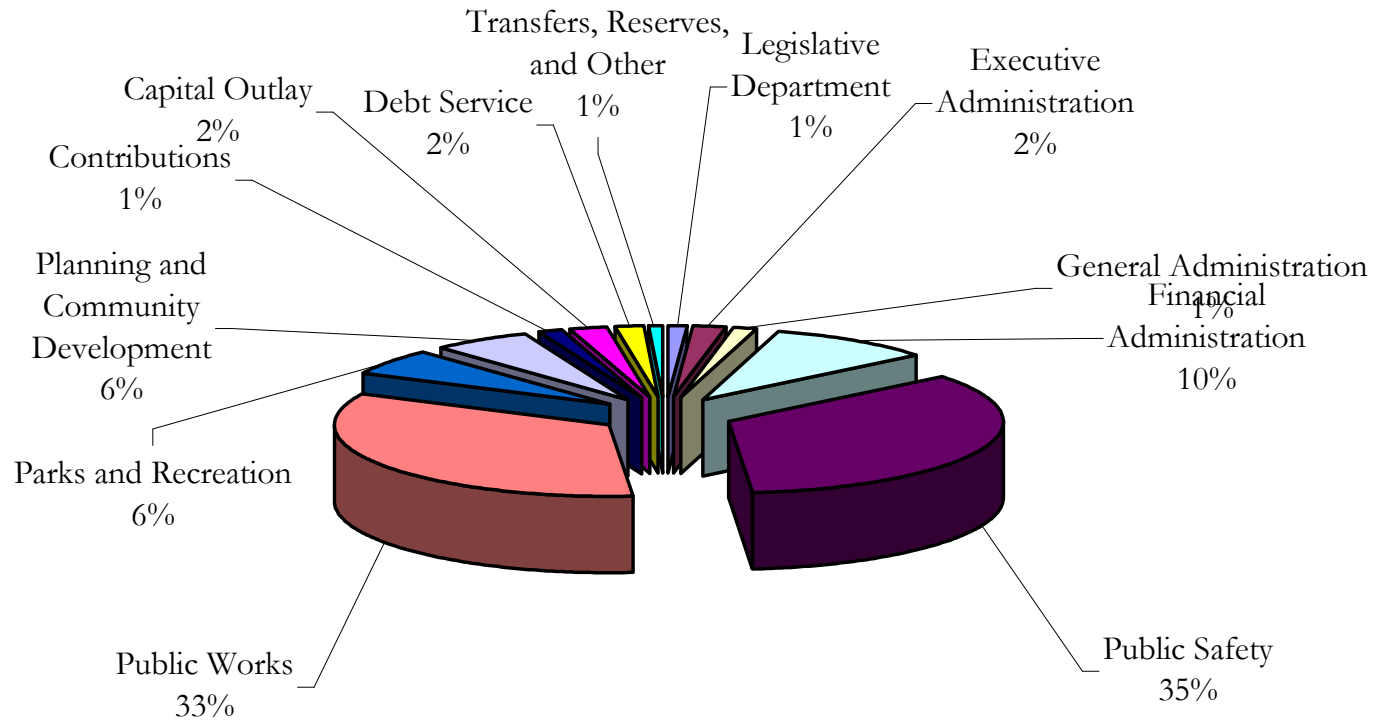
General Fund Budgeted Expenditures by Department

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>						
Legislative Department	59,891	36,495	37,913	44,915	7,002	18.47%
Executive Administration	121,029	73,262	81,005	84,535	3,530	4.36%
General Administration	85,177	46,958	57,385	58,530	1,145	2.00%
Financial Administration	385,355	343,792	399,775	419,700	19,925	4.98%
Electoral Board	1,269	0	1,535	0	(1,535)	-100.00%
Public Safety	1,423,079	1,452,471	1,486,704	1,471,400	(15,304)	-1.03%
Public Works	1,231,418	1,318,209	1,454,195	1,427,455	(26,740)	-1.84%
Parks and Recreation	206,236	203,624	244,300	250,700	6,400	2.62%
Planning and Community Development	207,147	195,244	236,175	257,275	21,100	8.93%
Contributions	74,000	53,000	333,000	53,000	(280,000)	-84.08%
Capital Outlay	197,529	1,276,563	131,422	93,000	(38,422)	-29.24%
Debt Service	312,435	196,104	133,000	71,500	(61,500)	-46.24%
Transfers, Reserves, and Other	802,998	201,039	2,500	38,000	35,500	1420.00%

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Expenditures by Department

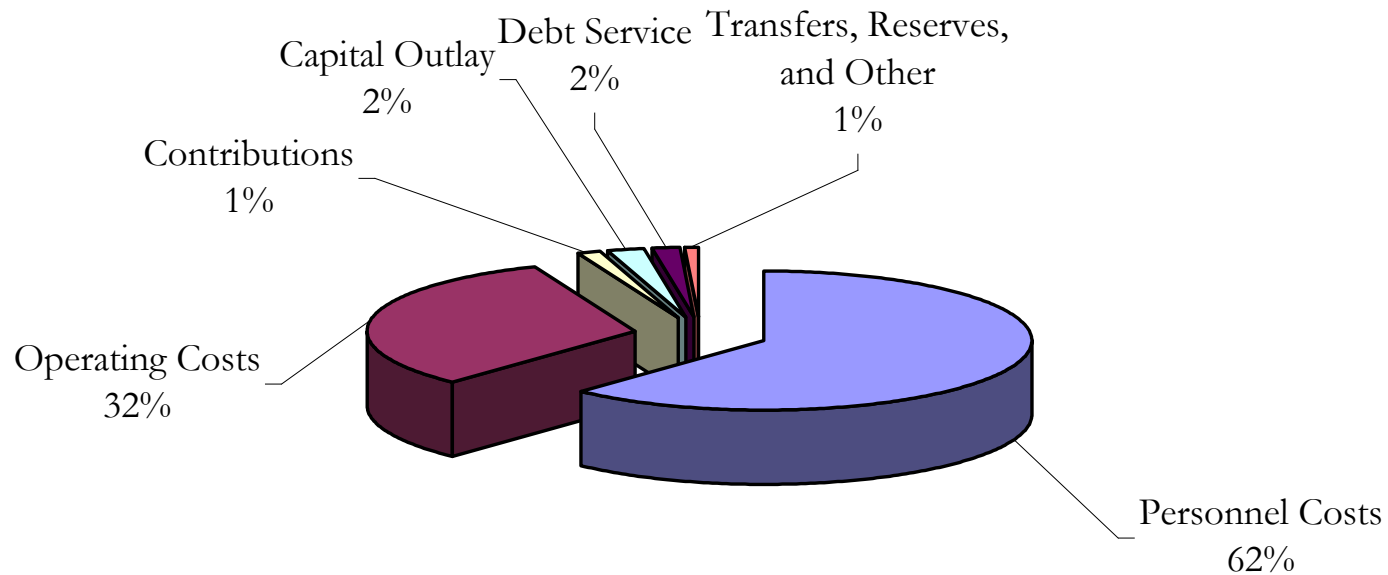
**FY 2011 General Fund
Budgeted Expenditures by Category**



GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Expenditures by Function

**FY 2011 General Fund
Budgeted Expenditures by Function**



GENERAL FUND REVENUES

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:							
<i>Local Revenues:</i>							
<i>General Property Taxes</i>							
10-3110-0001	Real Property Taxes - Current	739,176	756,856	780,000	775,000	(5,000)	-0.64%
10-3110-0002	Real Property Taxes - Delinquent	43,013	46,896	30,000	25,000	(5,000)	-16.67%
10-3110-0003	Personal Property Taxes - Current	196,900	218,722	210,000	180,000	(30,000)	-14.29%
10-3110-0004	Personal Property Taxes - Delinquent	42,268	38,881	45,000	30,000	(15,000)	-33.33%
10-3110-0005	Machinery & Tools Taxes - Current	2,439	2,483	2,500	4,000	1,500	60.00%
10-3110-0006	Machinery & Tools Taxes - Delinquent	155	360	300	200	(100)	-33.33%
10-3110-0007	Real Property Taxes Public Service Corp - Current	16,469	15,917	17,000	17,000	0	0.00%
10-3110-0008	Real Property Taxes Public Service Corp - Delinquent	0	0	150	150	0	0.00%
10-3110-0011	Penalties - All Property Taxes	12,278	11,953	12,000	10,000	(2,000)	-16.67%
10-3110-0012	Interest - All Property Taxes	4,964	9,612	4,500	4,960	460	10.22%
		1,057,663	1,101,680	1,101,450	1,046,310	(55,140)	-5.01%
<i>Other Local Taxes</i>							
10-3120-0020	County Sales Taxes	203,660	205,454	210,000	170,000	(40,000)	-19.05%
10-3120-0021	Consumer Utility Taxes	84,238	82,881	90,000	80,000	(10,000)	-11.11%
10-3120-0022	Telecommunications Tax	107,894	98,032	110,000	98,000	(12,000)	-10.91%
10-3120-0023	Franchise License Taxes	156,003	148,090	155,000	130,000	(25,000)	-16.13%
10-3120-0024	Cigarette Taxes	108,838	100,473	110,000	100,000	(10,000)	-9.09%
10-3120-0025	Transient Occupancy Taxes	130,343	129,090	130,000	140,000	10,000	7.69%
10-3120-0026	Meals Taxes	908,132	855,044	915,000	887,000	(28,000)	-3.06%
10-3120-0027	Vehicle License Taxes	92,658	93,534	98,500	90,000	(8,500)	-8.63%
10-3120-0028	Public Right-of-Way Fees	25,663	25,627	28,500	25,000	(3,500)	-12.28%
10-3120-0031	Penalties - All Other Local Taxes	10,611	13,770	12,000	12,000	0	0.00%
10-3120-0032	Interest - All Other Local Taxes	23	22	630	200	(430)	-68.25%
		1,828,063	1,752,017	1,859,630	1,732,200	(127,430)	-6.85%

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits/Licenses</u>							
10-3130-0040	Business, Professional, Occupational Licenses	361,298	346,438	350,000	290,000	(60,000)	-17.14%
10-3130-0041	Penalties - Business, Professional, Occupational	3,604	2,800	2,500	2,000	(500)	-20.00%
10-3130-0042	Development Permits and Fees	42,750	28,457	25,000	20,000	(5,000)	-20.00%
		407,652	377,695	377,500	312,000	(65,500)	-17.35%
<u>Fines/Forfeitures</u>							
10-3140-0060	Court Fines and Forfeitures	38,644	47,149	40,000	40,000	0	0.00%
10-3140-0061	Parking Fines	1,770	1,490	2,000	1,800	(200)	-10.00%
		40,414	48,639	42,000	41,800	(200)	-0.48%
<u>Revenue from the Use of Money & Property</u>							
10-3150-0080	Interest on Bank Deposits	45,753	27,240	40,000	18,000	(22,000)	-55.00%
10-3150-0084	Rental of Recreational Properties	2,080	2,270	2,400	2,200	(200)	-8.33%
		47,833	29,510	42,400	20,200	(22,200)	-52.36%
<u>Charges for Services</u>							
10-3160-0090	Refuse Collection Fees	86,617	163,163	155,000	160,000	5,000	3.23%
10-3160-0110	Swimming Pool Fees	36,870	33,628	45,000	38,500	(6,500)	-14.44%
10-3160-0111	Swimming Lessons	2,796	2,241	2,800	2,500	(300)	-10.71%
10-3160-0112	Concessions	2,873	347	1,500	1,000	(500)	-33.33%
		129,156	199,379	204,300	202,000	(2,300)	-1.13%
<u>Miscellaneous Revenue</u>							
10-3170-0120	Miscellaneous Receipts	25,687	37,653	25,000	15,000	(10,000)	-40.00%
10-3170-0121	Gifts and Donations	18,634	38,985	8,000	2,500	(5,500)	-68.75%
		44,321	76,638	33,000	17,500	(15,500)	-46.97%

GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>State Revenues</u>							
<u>Non-categorical Aid:</u>							
10-3210-0200	ABC Profits	4,807	0	4,850	0	(4,850)	-100.00%
10-3210-0201	Rolling Stock Tax	3,537	3,941	4,000	4,000	0	0.00%
10-3210-0202	Motor Vehicle Rental Tax	696	598	800	500	(300)	-37.50%
10-3210-0203	Personal Property Tax Reimbursement	106,753	106,753	106,753	106,700	(53)	-0.05%
		115,793	111,292	116,403	111,200	(5,203)	-4.47%
<u>Categorical Aid:</u>							
10-3220-0300	Law Enforcement Assistance Grant	117,570	113,149	109,000	102,000	(7,000)	-6.42%
10-3220-0310	Distribution of Fire Program Funds	11,552	10,893	12,000	12,000	0	0.00%
10-3220-0315	Street and Highway Maintenance	538,481	610,254	628,000	590,000	(38,000)	-6.05%
10-3220-0320	Community Facilities Grant	0	3,406	13,847	0	(13,847)	-100.00%
		667,603	737,702	762,847	704,000	(58,847)	-7.71%
<u>Federal Revenues</u>							
<u>Categorical Aid:</u>							
10-3320-0500	Bulletproof Vest Partnership Grant Program	817	1,880	850	1,800	950	111.76%
10-3320-0501	Justice Assistance Grant Program	0	3,152	5,529	2,000	(3,529)	-63.83%
10-3320-0503	State and Community Highway Safety Grant Program	5,000	7,575	3,000	5,000	2,000	66.67%
10-3320-0504	Alcohol Beverage Control Grant Program	1,739	0	0	0	0	0.00%
10-3320-0530	Transportation Enhancement Program	58,489	1,000,197	0	0	0	0.00%
10-3320-0531	USDA Cooperative Forestry Assistance Grant	0	0	50,000	0	(50,000)	-100.00%
		66,045	1,012,804	59,379	8,800	(50,579)	-85.18%
<u>Other Financing Sources:</u>							
<u>Non-Revenue Receipts:</u>							
10-3410-0600	Transfers from General Fund	219,150	200,000	0	0	0	0.00%
10-3410-0604	Proceeds from Indebtedness	73,881	0	0	74,000	74,000	100.00%
		293,031	200,000	0	74,000	74,000	100.00%
TOTAL GENERAL FUND REVENUES:		4,697,573	5,647,356	4,598,909	4,270,010	(328,899)	-7.15%

LEGISLATIVE DEPARTMENT

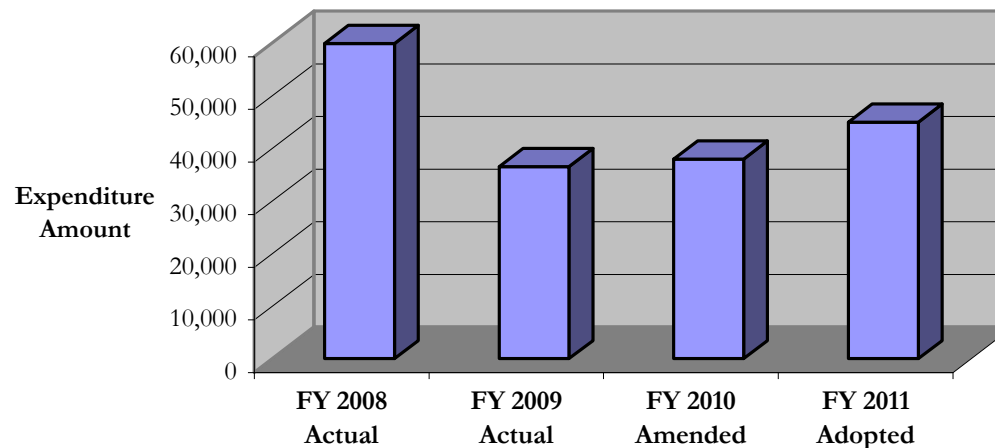
The Legislative Department consists of expenditures for the following:

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 2011 is as follows:

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

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

Legislative Department



LEGISLATIVE DEPARTMENT

Town Council Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LEGISLATIVE DEPARTMENT:							
<u>TOWN COUNCIL:</u>							
<i>Salaries & Benefits:</i>							
10-4110-1100	Salaries & Wages – Regular	40,500	20,250	20,250	20,250	0	0.00%
<i>Employee Benefits:</i>							
10-4110-2100	FICA/Medicare - Employer	3,098	1,549	1,550	1,550	0	0.00%
<i>Contractual Services:</i>							
10-4110-3140	Legal Services	600	0	0	0	0	0.00%
10-4110-3300	Printing	0	0	200	3,200	3,000	1500.00%
10-4110-3400	Advertising	862	873	1,200	1,200	0	0.00%
10-4110-3800	Other Contractual Services	6,331	8,040	7,000	7,000	0	0.00%
<i>Other Charges:</i>							
10-4110-4210	Postal Services	0	0	200	3,800	3,600	1800.00%
10-4110-4520	Convention, Training, & Education	690	2,419	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>							
10-4110-5100	Materials and Supplies	25	198	200	200	0	0.00%
10-4110-5200	Office Supplies & Equipment	0	146	300	300	0	0.00%
10-4110-5300	Food Supplies & Food Services	5,224	1,289	2,800	3,000	200	7.14%
TOTAL TOWN COUNCIL EXPENDITURES:		57,330	34,764	36,200	43,000	6,800	18.78%

LEGISLATIVE DEPARTMENT, CONTINUED

		<u>Town Clerk Expenditures</u>					
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOWN CLERK:</u>							
<i>Salaries & Benefits:</i>							
10-4111-1100	Salaries & Wages – Regular	2,300	1,400	1,400	1,400	0	0.00%
<i>Employee Benefits:</i>							
10-4111-2100	FICA/Medicare - Employer	176	104	113	115	2	1.77%
<i>Materials and Supplies:</i>							
10-4111-5200	Office Supplies & Equipment	85	227	200	400	200	100.00%
TOTAL TOWN CLERK EXPENDITURES:		2,561	1,731	1,713	1,915	202	11.79%
TOTAL LEGISLATIVE EXPENDITURES:		59,891	36,495	37,913	44,915	7,002	18.47%

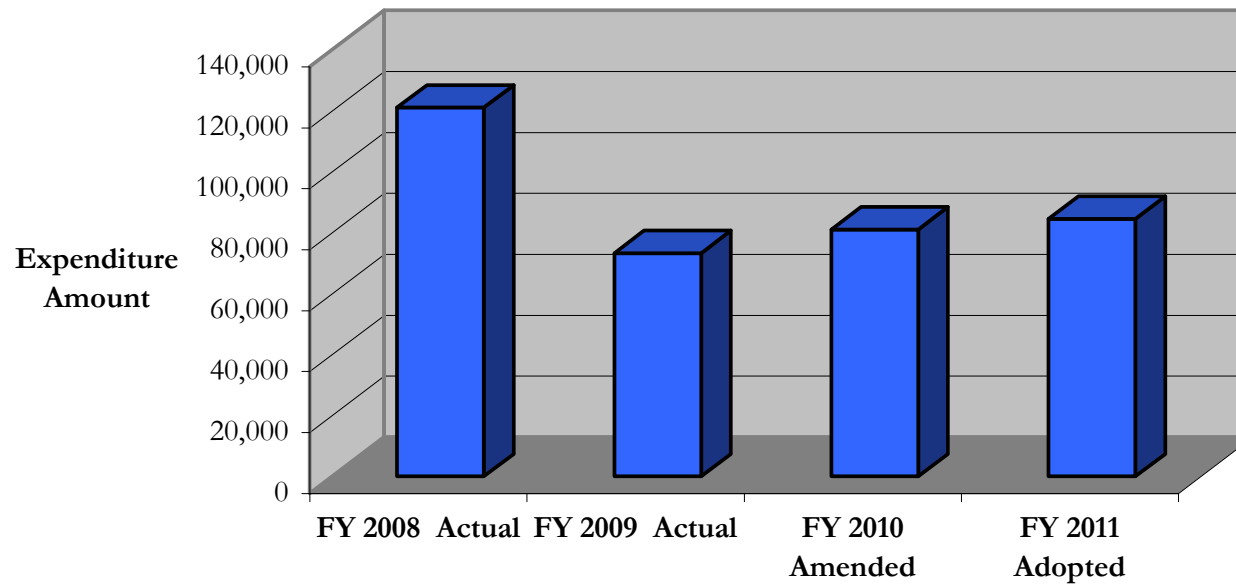
EXECUTIVE ADMINISTRATION

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



EXECUTIVE ADMINISTRATION

Town Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>EXECUTIVE ADMINISTRATION:</u>							
<u>TOWN MANAGER:</u>							
<i>Salaries & Benefits:</i>							
10-4120-1100	Salaries & Wages – Regular	29,427	30,310	31,000	31,000	0	0.00%
<i>Employee Benefits:</i>							
10-4120-2100	FICA/Medicare - Employer	2,364	2,499	2,300	2,500	200	8.70%
10-4120-2210	Virginia Retirement System	5,173	5,302	5,500	6,000	500	9.09%
10-4120-2220	ICMA – Employer Contribution	840	286	300	300	0	0.00%
10-4120-2300	Hospital/Medical Plans	14,388	3,788	3,200	3,800	600	18.75%
10-4120-2400	Group Life Insurance	866	248	300	300	0	0.00%
10-4120-2500	Unemployment Insurance	48	70	75	75	0	0.00%
10-4120-2600	Workers' Compensation	750	300	300	200	(100)	-33.33%
10-4120-2800	Employee Appreciation	300	300	300	300	0	0.00%
<i>Contractual Services:</i>							
10-4120-3120	Consulting Services	7,424	184	0	2,500	2,500	100.00%
10-4120-3300	Printing	0	0	200	200	0	0.00%
<i>Other Charges:</i>							
10-4120-4210	Postal Services	107	10	250	200	(50)	-20.00%
10-4120-4220	Telecommunications	1,502	1,187	1,700	1,300	(400)	-23.53%
10-4120-4520	Convention, Training, & Education	3,453	911	3,500	2,000	(1,500)	-42.86%
10-4120-4610	Association and Membership Dues	1,591	1,814	2,000	2,500	500	25.00%
10-4120-4620	Books/Subscriptions/Educational	518	79	500	500	0	0.00%
<i>Materials and Supplies:</i>							
10-4120-5100	Materials and Supplies	508	311	500	700	200	40.00%
10-4120-5200	Office Supplies & Equipment	293	450	1,000	1,000	0	0.00%
10-4120-5300	Food Supplies & Food Services	1,048	527	1,000	1,500	500	50.00%
TOTAL TOWN MANAGER EXPENDITURES:		70,600	48,576	53,925	56,875	2,950	5.47%

EXECUTIVE ADMINISTRATION, CONTINUED

Assistant Town Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ASSISTANT TOWN MANAGER:</u>							
<i>Salaries & Benefits:</i>							
10-4121-1100	Salaries & Wages – Regular	34,400	17,932	18,000	18,000	0	0.00%
<i>Employee Benefits:</i>							
10-4121-2100	FICA/Medicare - Employer	2,618	1,405	1,300	1,400	100	7.69%
10-4121-2210	Virginia Retirement System	6,048	3,099	3,200	3,500	300	9.38%
10-4121-2300	Hospital/Medical Plans	2,664	1,224	1,300	1,800	500	38.46%
10-4121-2400	Group Life Insurance	344	145	170	200	30	17.65%
10-4121-2500	Unemployment Insurance	33	48	35	35	0	0.00%
10-4121-2600	Workers' Compensation	350	300	300	300	0	0.00%
10-4121-2800	Employee Appreciation	125	125	125	125	0	0.00%
<i>Contractual Services:</i>							
10-4121-3300	Printing	489	0	500	300	(200)	-40.00%
<i>Other Charges:</i>							
10-4121-4210	Postal Services	80	46	250	250	0	0.00%
10-4121-4510	Mileage	474	139	200	250	50	25.00%
10-4121-4520	Convention, Training, & Education	2,004	100	500	500	0	0.00%
10-4121-4610	Association and Membership Dues	0	0	100	100	0	0.00%
10-4121-4620	Books/Subscriptions/Educational	0	0	100	100	0	0.00%
<i>Materials and Supplies:</i>							
10-4121-5200	Office Supplies & Equipment	801	123	1,000	800	(200)	-20.00%
TOTAL ASSISTANT TOWN MANAGER EXPENDITURES:		50,430	24,686	27,080	27,660	580	2.14%
TOTAL EXECUTIVE ADMINISTRATION:		121,029	73,262	81,005	84,535	3,530	4.36%

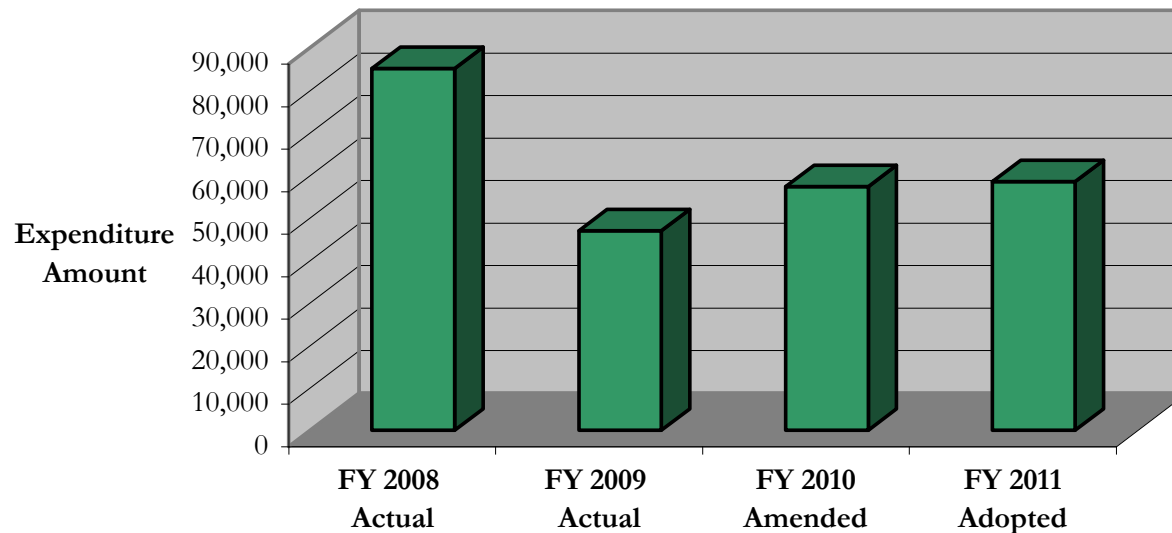
GENERAL ADMINISTRATION

The General Administration consists of expenditures for the following:

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

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

General Administration



GENERAL ADMINISTRATION

Town Attorney Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Amended Budget</u>	<u>FY 2011 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>GENERAL ADMINISTRATION:</u>							
<u>TOWN ATTORNEY:</u>							
<i>Salaries & Benefits:</i>							
10-4130-1100	Salaries & Wages - Regular	38,245	19,696	19,750	19,750	0	0.00%
<i>Employee Benefits:</i>							
10-4130-2100	FICA/Medicare - Employer	2,926	1,544	1,525	1,525	0	0.00%
10-4130-2600	Workers' Compensation	0	44	40	50	10	25.00%
<i>Contractual Services:</i>							
10-4130-3140	Legal Services	6,000	6,766	10,000	10,000	0	0.00%
10-4130-3160	Recording Costs	0	74	0	0	0	0.00%
<i>Other Charges:</i>							
10-4130-4520	Convention, Training, & Education	0	155	150	200	50	33.33%
10-4130-4610	Association and Membership Dues	375	220	500	500	0	0.00%
TOTAL TOWN ATTORNEY EXPENDITURES:		47,546	28,499	31,965	32,025	60	0.19%

GENERAL ADMINISTRATION, CONTINUED

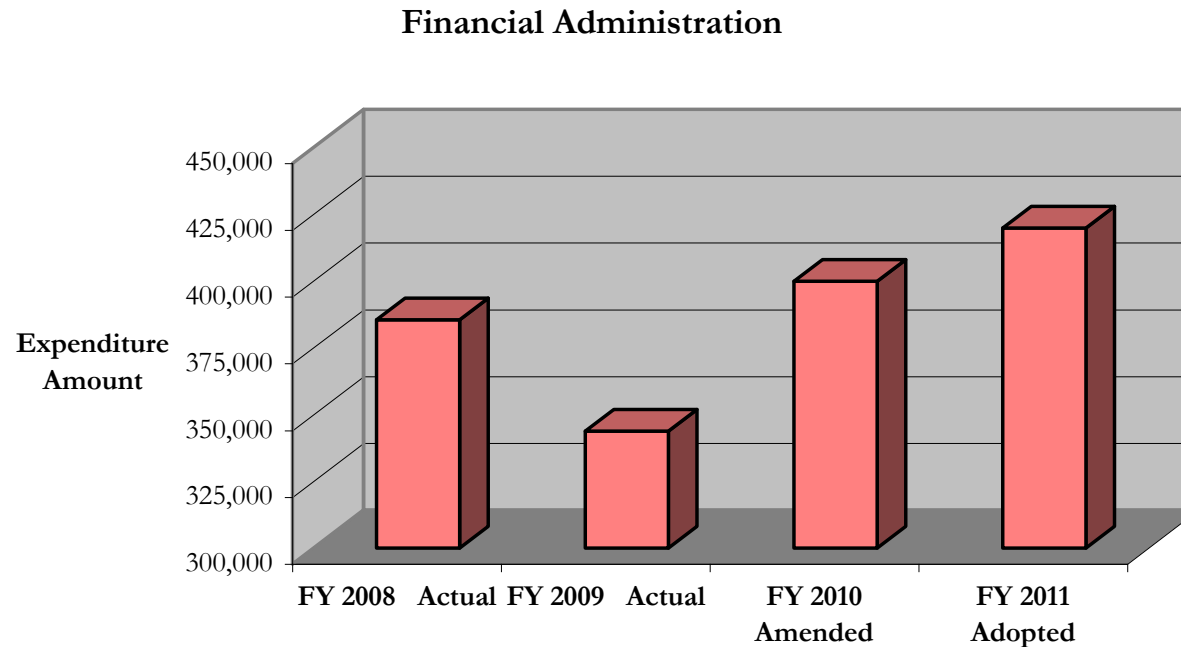
Risk Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>RISK MANAGER:</u>							
<i>Salaries & Benefits:</i>							
10-4131-1100	Salaries & Wages - Regular	22,840	11,330	11,500	11,500	0	0.00%
<i>Employee Benefits:</i>							
10-4131-2100	FICA/Medicare - Employer	1,929	856	850	900	50	5.88%
10-4131-2210	Virginia Retirement System	3,868	1,982	2,100	2,400	300	14.29%
10-4131-2220	ICMA – Employer Contribution	210	105	105	105	0	0.00%
10-4131-2300	Hospital/Medical Plans	2,664	1,571	1,900	2,250	350	18.42%
10-4131-2400	Group Life Insurance	220	93	105	115	10	9.52%
10-4131-2500	Unemployment Insurance	10	16	35	35	0	0.00%
10-4131-2600	Workers' Compensation	350	350	350	125	(225)	-64.29%
10-4131-2720	Educational Assistance	0	0	0	3,000	3,000	100.00%
10-4131-2800	Employee Appreciation	125	125	125	125	0	0.00%
<i>Contractual Services:</i>							
10-4131-3300	Printing	44	333	200	100	(100)	-50.00%
<i>Other Charges:</i>							
10-4131-4210	Postal Services	0	0	300	300	0	0.00%
10-4131-4510	Mileage	325	209	250	250	0	0.00%
10-4131-4520	Convention, Training, & Education	2,639	415	1,500	1,500	0	0.00%
10-4131-4610	Association and Membership Dues	0	160	250	300	50	20.00%
10-4131-4620	Books/Subscriptions/Educational	48	0	250	100	(150)	-60.00%
10-4131-4630	Training – Sponsored by Locality	1,600	0	2,000	2,000	0	0.00%
<i>Materials and Supplies:</i>							
10-4131-5200	Office Supplies & Equipment	277	427	2,800	600	(2,200)	-78.57%
10-4131-5300	Food Supplies & Food Service	483	487	600	600	0	0.00%
10-4131-5700	Uniforms and Wearing Apparel	0	0	200	200	0	0.00%
TOTAL RISK MANAGER EXPENDITURES:		37,631	18,459	25,420	26,505	1,085	4.27%
TOTAL GENERAL ADMINISTRATION:		85,177	46,958	57,385	58,530	1,145	2.00%

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 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FINANCIAL ADMINISTRATION:</u>							
<u>DEPARTMENT OF FINANCE:</u>							
<i>Salaries & Benefits:</i>							
10-4140-1100	Salaries & Wages – Regular	143,776	140,513	154,000	154,000	0	0.00%
10-4140-1200	Salaries & Wages – Overtime	342	367	500	500	0	0.00%
<i>Employee Benefits:</i>							
10-4140-2100	FICA/Medicare - Employer	11,076	10,539	12,000	12,000	0	0.00%
10-4140-2210	Virginia Retirement System	29,603	26,544	27,500	31,000	3,500	12.73%
10-4140-2220	ICMA – Employer Contribution	1,260	1,260	1,300	1,300	0	0.00%
10-4140-2300	Hospital/Medical Plans	17,802	17,638	20,500	27,500	7,000	34.15%
10-4140-2400	Group Life Insurance	1,682	1,244	1,400	1,500	100	7.14%
10-4140-2500	Unemployment Insurance	48	59	225	200	(25)	-11.11%
10-4140-2600	Workers' Compensation	1,593	900	900	900	0	0.00%
10-4140-2800	Employee Appreciation	700	700	700	700	0	0.00%
<i>Contractual Services:</i>							
10-4140-3110	Accounting & Auditing Services	29,824	11,225	25,000	25,000	0	0.00%
10-4140-3210	Repairs and Maintenance	2,349	479	3,000	3,000	0	0.00%
10-4140-3220	Service Contracts	22,085	35,738	36,000	40,000	4,000	11.11%
10-4140-3300	Printing	8,445	9,839	9,500	9,500	0	0.00%
10-4140-3400	Advertising	519	400	700	600	(100)	-14.29%

FINANCIAL ADMINISTRATION, CONTINUED

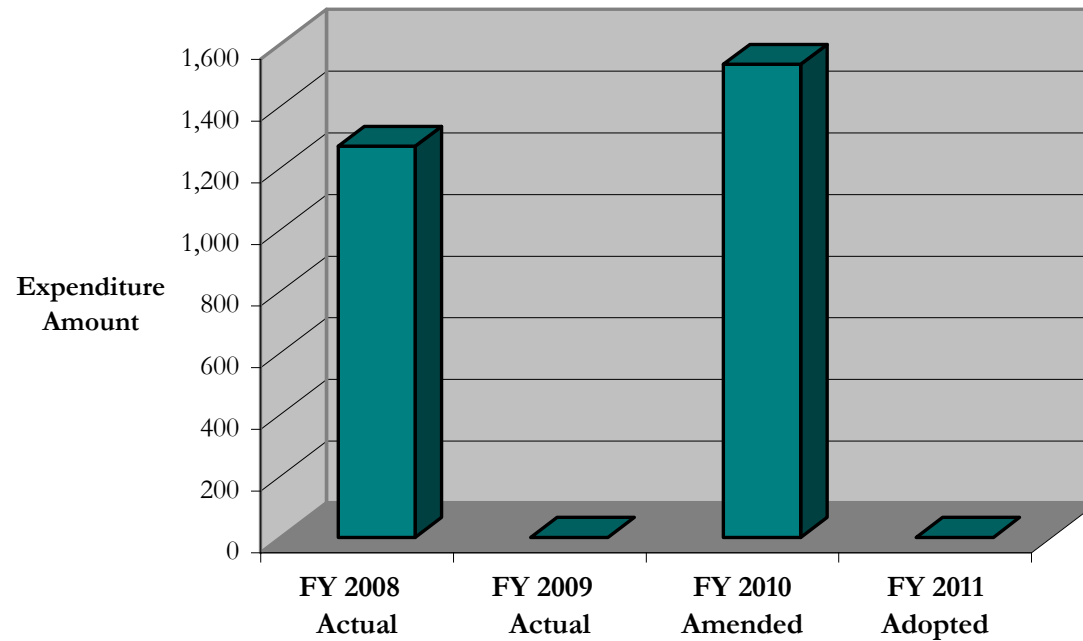
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
10-4140-4210	Postal Services	11,511	9,989	15,000	15,000	0	0.00%
10-4140-4220	Telecommunications	4,897	4,265	5,500	6,000	500	9.09%
10-4140-4310	Vehicle Liability Insurance	17,800	19,000	22,000	20,000	(2,000)	-9.09%
10-4140-4320	General Liability Insurance	62,655	23,714	26,000	30,000	4,000	15.38%
10-4140-4410	Lease of Equipment	5,992	10,435	15,000	15,000	0	0.00%
10-4140-4510	Mileage	129	107	500	600	100	20.00%
10-4140-4520	Convention, Training, & Education	2,148	2,218	2,500	2,800	300	12.00%
10-4140-4610	Association and Membership Dues	907	4,112	2,500	2,600	100	4.00%
10-4140-4620	Books/Subscriptions/Educational	562	210	800	800	0	0.00%
<i>Materials and Supplies:</i>							
10-4140-5100	Materials & Supplies	711	7,295	2,500	9,000	6,500	260.00%
10-4140-5200	Office Supplies & Equipment	6,940	4,977	14,000	10,000	(4,000)	-28.57%
10-4140-5300	Food Supplies & Food Service	0	25	250	200	(50)	-20.00%
10-4140-5700	Uniforms and Wearing Apparel	0	0	0	0	0	0.00%
TOTAL DEPARTMENT OF FINANCE EXPENDITURES:		385,355	343,792	399,775	419,700	19,925	4.98%
TOTAL FINANCIAL ADMINISTRATION:		385,355	343,792	399,775	419,700	19,925	4.98%

BOARD OF ELECTIONS

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

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

Board of Elections



BOARD OF ELECTIONS

Electoral Board and Officials Expenditures

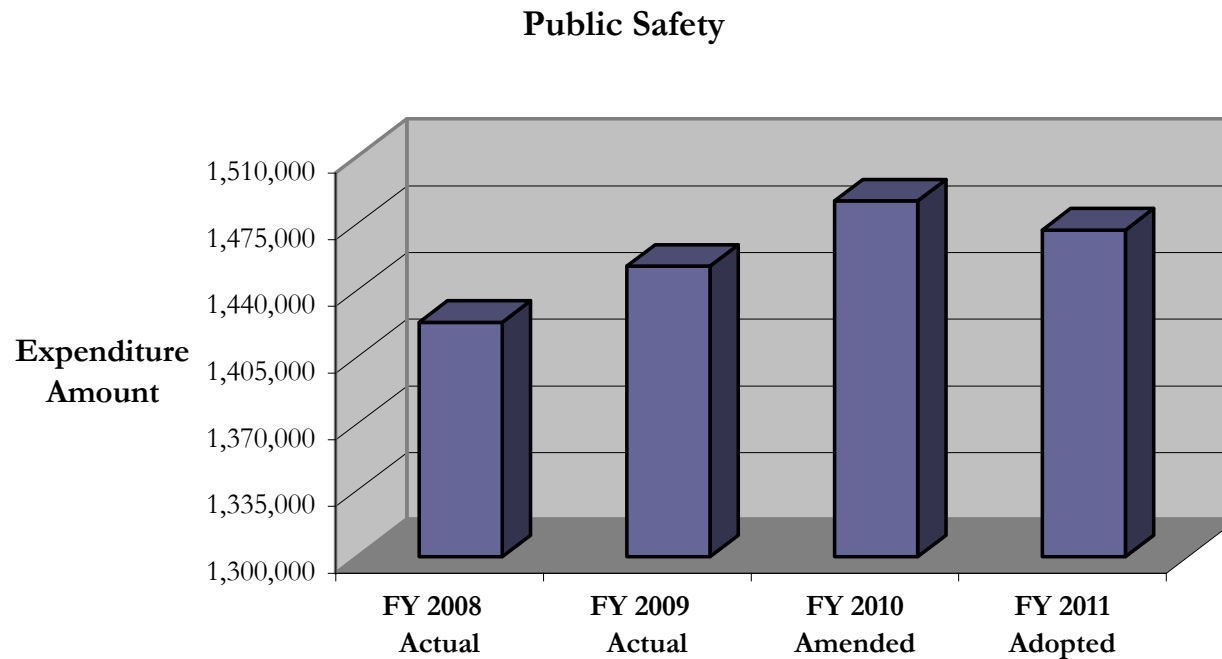
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Amended Budget</u>	<u>FY 2011 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>BOARD OF ELECTIONS:</u>							
<u>ELECTORAL BOARD & OFFICIALS:</u>							
<i>Salaries & Benefits:</i>							
10-4150-1100	Salaries & Wages - Regular	683	0	800	0	(800)	-100.00%
<i>Contractual Services:</i>							
10-4150-3300	Printing	233	0	260	0	(260)	-100.00%
10-4150-3400	Advertising	38	0	50	0	(50)	-100.00%
<i>Other Charges:</i>							
10-4150-4210	Postal Services	8	0	25	0	(25)	-100.00%
<i>Materials and Supplies:</i>							
10-4150-5100	Materials and Supplies	307	0	400	0	(400)	-100.00%
TOTAL ELECTORAL BOARD & OFFICIALS		1,269	0	1,535	0	(1,535)	-100.00%
TOTAL BOARD OF ELECTIONS EXPENDITURES:		1,269	0	1,535	0	(1,535)	-100.00%

PUBLIC SAFETY

Public Safety consists of expenditures for the following:

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

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



PUBLIC SAFETY

Police Department Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC SAFETY:</u>							
<u>POLICE DEPARTMENT:</u>							
<i>Salaries & Benefits:</i>							
10-4210-1100	Salaries & Wages – Regular	790,706	824,395	845,000	790,000	(55,000)	-6.51%
10-4210-1200	Salaries & Wages – Overtime	56,213	46,107	55,000	40,000	(15,000)	-27.27%
10-4210-1300	Salaries & Wages – Holiday	56,399	64,931	60,000	55,000	(5,000)	-8.33%
<i>Employee Benefits:</i>							
10-4210-2100	FICA/Medicare - Employer	66,346	70,674	70,000	61,300	(8,700)	-12.43%
10-4210-2210	Virginia Retirement System	139,534	141,706	142,000	155,000	13,000	9.15%
10-4210-2220	ICMA – Employer Contribution	6,514	6,177	6,200	7,000	800	12.90%
10-4210-2300	Hospital/Medical Plans	128,504	117,482	130,000	140,000	10,000	7.69%
10-4210-2400	Group Life Insurance	7,787	6,644	7,200	7,550	350	4.86%
10-4210-2500	Unemployment Insurance	420	410	1,250	1,200	(50)	-4.00%
10-4210-2600	Workers' Compensation	12,500	16,439	20,000	20,000	0	0.00%
10-4210-2710	Allowance – Uniform Cleaning	6,400	6,000	5,600	6,000	400	7.14%
10-4210-2800	Employee Appreciation	3,650	3,550	3,650	3,650	0	0.00%
10-4210-2900	Accrued Annual and Sick Leave	0	23,515	0	42,000	42,000	100.00%
<i>Contractual Services:</i>							
10-4210-3150	Translation Services	1,410	690	1,400	1,400	0	0.00%
10-4210-3210	Repairs and Maintenance	13,264	17,869	12,500	12,000	(500)	-4.00%
10-4210-3220	Service Contracts	4,546	6,187	6,600	7,000	400	6.06%
10-4210-3300	Printing	0	355	400	400	0	0.00%
10-4210-3400	Advertising	313	26	150	150	0	0.00%

PUBLIC SAFETY, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
10-4210-4210	Postal Services	205	214	400	300	(100)	-25.00%
10-4210-4220	Telecommunications	10,538	11,715	11,700	11,700	0	0.00%
10-4210-4510	Mileage	0	0	250	150	(100)	-40.00%
10-4210-4520	Convention, Training, & Education	8,382	8,422	10,000	14,500	4,500	45.00%
10-4210-4610	Association and Membership Dues	115	225	325	500	175	53.85%
10-4210-4620	Books/Subscriptions/Educational	399	631	400	400	0	0.00%
<i>Materials and Supplies:</i>							
10-4210-5100	Materials & Supplies	8,957	7,166	11,350	10,000	(1,350)	-11.89%
10-4210-5200	Office Supplies & Equipment	7,438	4,075	7,200	7,200	0	0.00%
10-4210-5500	Police Supplies & Equipment	32,480	14,395	16,129	15,000	(1,129)	-7.00%
10-4210-5600	Vehicle and Powered Equipment	31,753	24,008	33,000	30,000	(3,000)	-9.09%
10-4210-5700	Uniforms and Wearing Apparel	16,751	17,570	17,000	20,000	3,000	17.65%
TOTAL POLICE DEPARTMENT EXPENDITURES:		1,411,527	1,441,578	1,474,704	1,459,400	(15,304)	-1.04%

Fire and Emergency Medical Services Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE & EMERGENCY MEDICAL SERVICES:</u>							
<i>Contractual Services:</i>							
10-4220-3610	Distribution of State Fire Program	11,552	10,893	12,000	12,000	0	0.00%
TOTAL FIRE & EMERGENCY MEDICAL		11,552	10,893	12,000	12,000	0	0.00%
TOTAL PUBLIC SAFETY EXPENDITURES:		1,423,079	1,452,471	1,486,704	1,471,400	(15,304)	-1.03%

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.

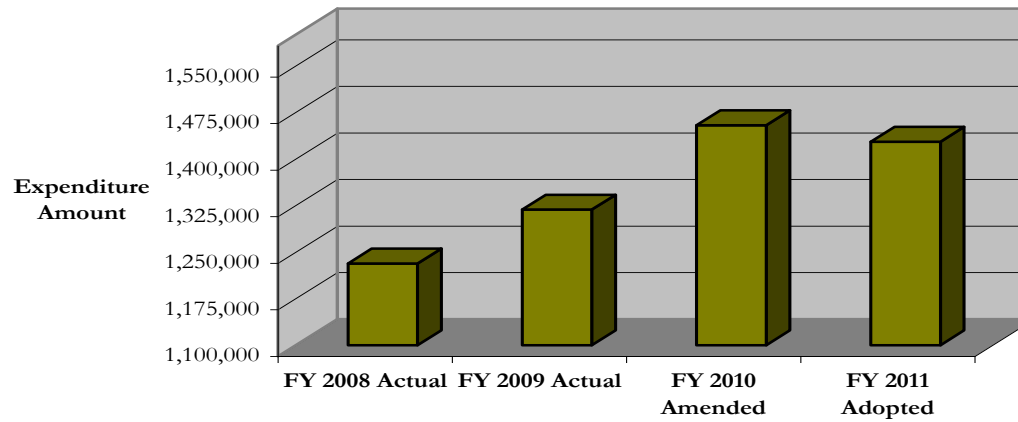
Snow and Ice Removal: The Snow and Ice Removal function consists of the plowing, scraping, and removing of snow and ice on the Town's streets and roads.

Refuse Collection and Disposal: The Refuse Collection and Disposal function is responsible for residential trash pick-up and disposal.

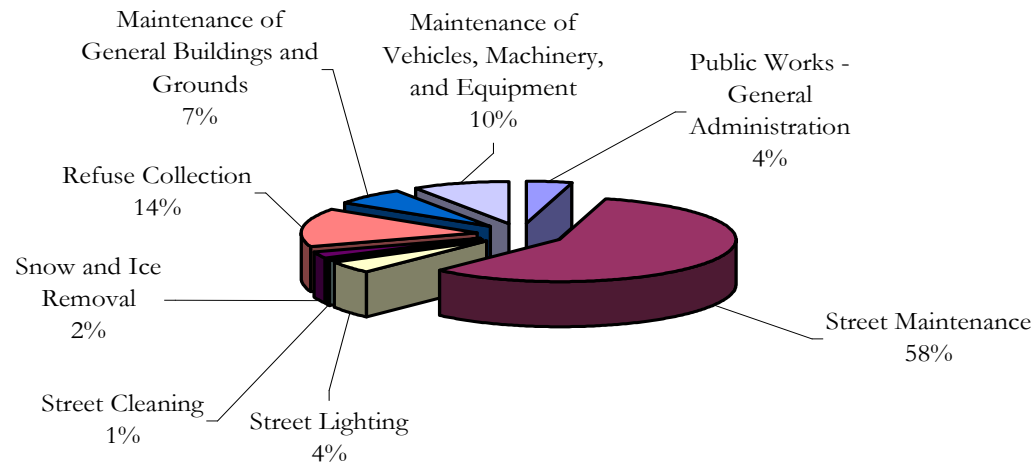
Maintenance of General Buildings and Grounds: The General Buildings and Grounds Maintenance function is responsible for the maintenance of all Town-owned and operated buildings except for the public utilities facilities. This includes expenditures for general maintenance, custodial maintenance, and electric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

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

Public Works



FY 2011 Budgeted Expenditures by Function



PUBLIC WORKS

Public Works - General Administration Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC WORKS:</u>							
<u>GENERAL ADMINISTRATION:</u>							
<i>Salaries & Benefits:</i>							
10-4310-1100	Salaries & Wages – Regular	27,903	28,406	34,000	34,000	0	0.00%
10-4310-1200	Salaries & Wages – Overtime	123	0	200	0	(200)	-100.00%
<i>Employee Benefits:</i>							
10-4310-2100	FICA/Medicare - Employer Contribution	2,238	2,227	2,300	2,300	0	0.00%
10-4310-2210	Virginia Retirement System	5,765	5,682	6,500	6,500	0	0.00%
10-4310-2220	ICMA – Employer Contribution	840	462	600	500	(100)	-16.67%
10-4310-2300	Hospital/Medical Plans	15,186	5,802	6,500	8,500	2,000	30.77%
10-4310-2400	Group Life Insurance	896	266	300	350	50	16.67%
10-4310-2500	Unemployment Insurance	25	51	145	145	0	0.00%
10-4310-2600	Workers' Compensation	1,450	300	300	300	0	0.00%
10-4310-2800	Employee Appreciation	450	450	450	450	0	0.00%
<i>Contractual Services:</i>							
10-4310-3210	Repairs and Maintenance	224	0	500	500	0	0.00%
<i>Other Charges:</i>							
10-4310-4220	Telecommunications	5,717	3,148	6,000	4,500	(1,500)	-25.00%
10-4310-4510	Mileage	0	35	200	200	0	0.00%
10-4310-4520	Convention, Training, & Education	1,583	239	1,000	750	(250)	-25.00%
<i>Materials and Supplies:</i>							
10-4310-5200	Office Supplies & Equipment	1,434	783	1,500	1,500	0	0.00%
10-4310-5700	Uniforms and Wearing Apparel	137	182	500	500	0	0.00%
TOTAL GENERAL ADMINISTRATION EXPENDITURES:		63,971	48,033	60,995	60,995	0	0.00%

PUBLIC WORKS, CONTINUED

Street Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET MAINTENANCE:</u>							
<i>Salaries & Benefits:</i>							
10-4320-1100	Salaries & Wages – Regular	196,862	226,653	218,000	230,000	12,000	5.50%
10-4320-1200	Salaries & Wages – Overtime	18,714	19,667	20,000	18,000	(2,000)	-10.00%
10-4320-1300	Salaries & Wages – Holiday	0	0	500	0	(500)	-100.00%
<i>Employee Benefits:</i>							
10-4320-2100	FICA/Medicare - Employer Contribution	16,058	18,618	18,000	20,000	2,000	11.11%
10-4320-2210	Virginia Retirement System	40,765	43,264	43,500	46,000	2,500	5.75%
10-4320-2220	ICMA – Employer Contribution	1,680	1,781	2,000	2,000	0	0.00%
10-4320-2300	Hospital/Medical Plans	37,422	42,692	45,000	51,000	6,000	13.33%
10-4320-2400	Group Life Insurance	2,167	2,028	2,600	2,600	0	0.00%
10-4320-2500	Unemployment Insurance	119	137	440	450	10	2.27%
10-4320-2600	Workers' Compensation	5,649	11,720	15,000	15,500	500	3.33%
10-4320-2800	Employee Appreciation	1,600	1,600	1,600	1,600	0	0.00%
10-4320-2900	Accrued Annual & Sick Leave	4,027	0	0	0	0	0.00%
<i>Contractual Services:</i>							
10-4320-3130	Engineering & Architectural Services	1,284	0	3,500	15,000	11,500	328.57%
10-4320-3210	Repairs and Maintenance – Streets, Curbs,	29,360	29,429	80,000	50,000	(30,000)	-37.50%
10-4320-3211	Repairs and Maintenance Equipment	5,788	0	0	0	0	0.00%
10-4320-3220	Service Contracts	272,029	353,156	325,000	310,000	(15,000)	-4.62%
10-4320-3500	Laundry & Dry Cleaning	5,047	4,906	5,300	5,300	0	0.00%

PUBLIC WORKS, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
10-4320-4220	Telecommunications	679	416	1,000	800	(200)	-20.00%
10-4330-4410	Lease of Equipment	0	371	5,000	3,000	(2,000)	-40.00%
10-4320-4510	Mileage	0	0	150	150	0	0.00%
10-4320-4520	Convention, Training, & Education	2,198	830	1,000	750	(250)	-25.00%
<i>Materials and Supplies:</i>							
10-4320-5100	Materials and Supplies	25,862	52,768	50,000	50,000	0	0.00%
10-4320-5200	Office Supplies & Equipment	420	175	500	300	(200)	-40.00%
10-4320-5300	Food Supplies and Food Service	3,558	3,887	1,000	1,800	800	80.00%
10-4320-5700	Uniforms and Wearing Apparel	649	462	800	800	0	0.00%
TOTAL STREET MAINTENANCE EXPENDITURES:		671,938	814,560	839,890	825,050	(14,840)	-1.77%

Street Lighting Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET LIGHTING:</u>							
<i>Other Charges:</i>							
10-4321-4110	Electrical Services	56,268	57,657	62,500	64,000	1,500	2.40%
<i>Materials and Supplies:</i>							
10-4321-5100	Materials and Supplies	0	0	1,000	0	(1,000)	-100.00%
TOTAL STREET LIGHTING EXPENDITURES:		56,268	57,657	63,500	64,000	500	0.79%

PUBLIC WORKS, CONTINUED

Street Cleaning Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STREET CLEANING:</u>							
<i>Salaries & Benefits:</i>							
10-4322-1100	Salaries & Wages – Regular	2,379	4,315	6,100	6,100	0	0.00%
10-4322-1200	Salaries & Wages – Overtime	153	25	200	0	(200)	-100.00%
<i>Employee Benefits</i>							
10-4322-2100	FICA/Medicare – Employer Contribution	185	310	450	460	10	2.22%
10-4322-2600	Workers' Compensation	0	3,500	4,000	1,500	(2,500)	-62.50%
<i>Materials and Supplies:</i>							
10-4322-5100	Materials and Supplies	0	0	1,000	1,000	0	0.00%
TOTAL STREET CLEANING EXPENDITURES:		2,717	8,150	11,750	9,060	(2,690)	-22.89%

PUBLIC WORKS, CONTINUED

Snow and Ice Removal Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SNOW & ICE REMOVAL:</u>							
<i>Salaries & Benefits:</i>							
10-4323-1100	Salaries & Wages – Regular	3,152	3,057	8,000	8,000	0	0.00%
10-4323-1200	Salaries & Wages – Overtime	4,656	3,771	6,000	10,000	4,000	66.67%
<i>Employee Benefits</i>							
10-4323-2100	FICA/Medicare – Employer Contribution	563	467	1,000	1,000	0	0.00%
<i>Contractual Services:</i>							
10-4320-3220	Service Contracts	0	0	0	2,500	2,500	100.00%
<i>Materials and Supplies:</i>							
10-4323-5100	Materials and Supplies	144	843	0	1,500	1,500	100.00%
10-4323-5300	Food Service & Food Supplies	2,829	488	3,000	2,000	(1,000)	-33.33%
10-4323-5400	Chemical Supplies	5,362	8,827	8,000	10,000	2,000	25.00%
TOTAL SNOW & ICE REMOVAL EXPENDITURES:		16,705	17,453	26,000	35,000	9,000	34.62%

PUBLIC WORKS, CONTINUED

Refuse Collection Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REFUSE COLLECTION:</u>							
<i>Salaries & Benefits:</i>							
10-4330-1100	Salaries & Wages – Regular	78,836	79,433	86,000	86,000	0	0.00%
10-4330-1200	Salaries & Wages – Overtime	34	491	1,000	500	(500)	-50.00%
<i>Employee Benefits:</i>							
10-4330-2100	FICA/Medicare - Employer Contribution	6,022	6,160	6,500	6,500	0	0.00%
10-4330-2210	Virginia Retirement System	14,721	15,659	16,000	17,500	1,500	9.38%
10-4330-2220	ICMA – Employer Contribution	0	420	1,000	500	(500)	-50.00%
10-4330-2300	Hospital/Medical Plans	16,872	15,035	18,000	22,000	4,000	22.22%
10-4330-2400	Group Life Insurance	837	734	1,000	1,000	0	0.00%
10-4330-2500	Unemployment Insurance	40	42	220	250	30	13.64%
10-4330-2600	Workers' Compensation	2,200	3,000	3,800	4,200	400	10.53%
10-4330-2800	Employee Appreciation	600	400	600	600	0	0.00%
<i>Contractual Services:</i>							
10-4330-3400	Advertising	857	791	1,200	500	(700)	-58.33%
10-4330-3500	Laundry and Dry Cleaning	2,340	2,488	2,800	2,600	(200)	-7.14%
10-4330-3800	Other Contractual Services	57,846	55,513	63,000	63,000	0	0.00%
<i>Other Charges:</i>							
10-4330-4410	Lease of Equipment	0	0	2,000	1,500	(500)	-25.00%
<i>Materials and Supplies:</i>							
10-4330-5100	Materials and Supplies	1,764	1,785	2,500	2,500	0	0.00%
10-4330-5700	Uniforms and Wearing Apparel	700	1,527	800	1,000	200	25.00%
TOTAL REFUSE COLLECTION EXPENDITURES:		183,669	183,478	206,420	210,150	3,730	1.81%

PUBLIC WORKS, CONTINUED

Maintenance of General Buildings and Grounds Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAINTENANCE OF GENERAL BUILDINGS & GROUNDS:</u>							
<i>Salaries & Benefits:</i>							
10-4340-1100	Salaries & Wages – Regular	943	1,363	5,500	5,500	0	0.00%
10-4340-1200	Salaries & Wages – Overtime	22	0	250	200	(50)	-20.00%
<i>Employee Benefits:</i>							
10-4340-2100	FICA/Medicare - Employer Contribution	73	103	400	400	0	0.00%
10-4340-2600	Workers' Compensation	0	35	40	50	10	25.00%
<i>Contractual Services:</i>							
10-4340-3210	Repairs and Maintenance	21,407	9,949	16,000	16,000	0	0.00%
10-4340-3220	Service Contracts	19,573	19,048	18,500	15,000	(3,500)	-18.92%
<i>Other Charges:</i>							
10-4340-4110	Electrical Services	14,794	19,190	16,500	19,000	2,500	15.15%
10-4340-4120	Heating Services	21,821	14,906	25,500	18,000	(7,500)	-29.41%
<i>Materials and Supplies:</i>							
10-4340-5100	Materials and Supplies	16,689	19,990	16,000	15,000	(1,000)	-6.25%
10-4340-5800	Janitorial Supplies	3,804	2,839	5,000	5,500	500	10.00%
TOTAL GENERAL BUILDINGS & GROUNDS:		99,127	87,423	103,690	94,650	(9,040)	-8.72%

PUBLIC WORKS, CONTINUED

Maintenance of Vehicles, Machinery, & Equipment Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAINTENANCE OF VEHICLES, MACHINERY, & EQUIPMENT:</u>							
<i>Salaries & Benefits:</i>							
10-4350-1100	Salaries & Wages – Regular	18,322	16,603	29,000	26,000	(3,000)	-10.34%
10-4350-1200	Salaries & Wages – Overtime	191	159	500	300	(200)	-40.00%
<i>Employee Benefits:</i>							
10-4350-2100	FICA/Medicare - Employer Contribution	1,414	1,276	2,000	1,800	(200)	-10.00%
10-4350-2600	Workers' Compensation	0	400	450	450	0	0.00%
<i>Contractual Services:</i>							
10-4350-3210	Repairs and Maintenance	57,486	46,836	45,000	45,000	0	0.00%
<i>Materials and Supplies:</i>							
10-4350-5100	Materials and Supplies	23,714	5,362	20,000	17,000	(3,000)	-15.00%
10-4350-5600	Vehicle and Powered Equipment Fuels	35,897	30,819	45,000	38,000	(7,000)	-15.56%
TOTAL VEHICLES, MACHINERY & EQUIPMENT:		137,024	101,455	141,950	128,550	(13,400)	-9.44%
TOTAL PUBLIC WORKS EXPENDITURES:		1,231,418	1,318,209	1,454,195	1,427,455	(26,740)	-1.84%

PLANNING AND COMMUNITY DEVELOPMENT

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

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

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

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

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

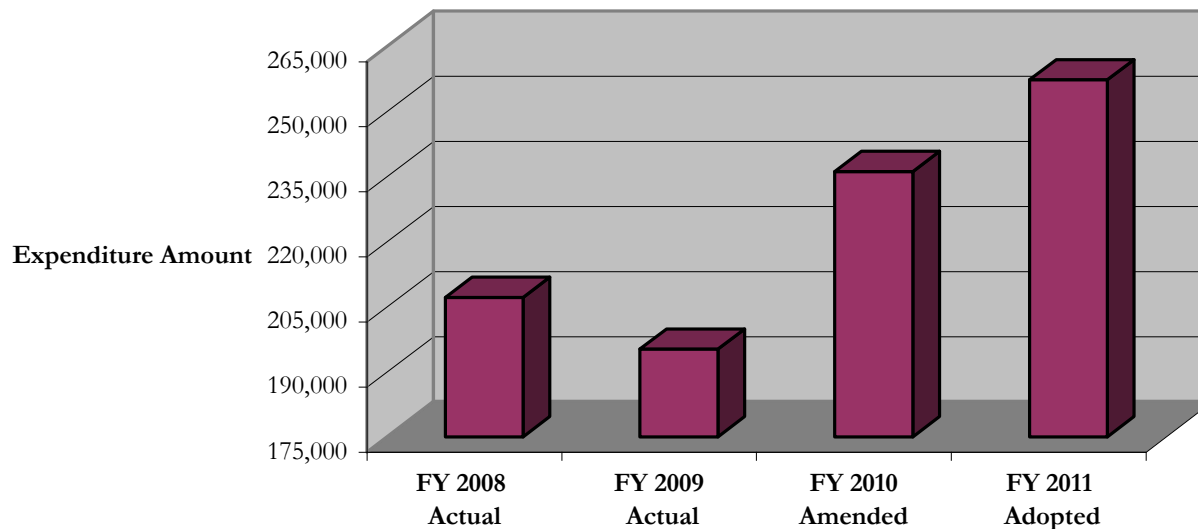
Woodstock Enhancement Committee: The Woodstock Enhancement Committee consists of ten volunteer members and has a mission of strengthening and building upon the assets and unique character of the Town of Woodstock, a historically important town of the Shenandoah Valley. The Committee meets regularly throughout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

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

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

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

Planning and Community Development



PLANNING AND COMMUNITY DEVELOPMENT

Planning and Zoning Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PLANNING & COMMUNITY DEVELOPMENT:							
PLANNING & ZONING:							
<i>Salaries & Benefits:</i>							
10-4410-1100	Salaries & Wages – Regular	63,523	60,452	75,000	76,500	1,500	2.00%
<i>Employee Benefits:</i>							
10-4410-2100	FICA/Medicare - Employer	4,728	4,926	5,700	5,700	0	0.00%
10-4410-2210	Virginia Retirement System	9,915	10,160	10,500	11,500	1,000	9.52%
10-4410-2220	ICMA – Employer Contribution	210	210	300	300	0	0.00%
10-4410-2300	Hospital/Medical Plans	5,328	5,590	6,000	7,000	1,000	16.67%
10-4410-2400	Group Life Insurance	564	476	600	600	0	0.00%
10-4410-2500	Unemployment Insurance	0	6	75	75	0	0.00%
104410-2600	Workers' Compensation	0	0	0	250	250	100.00%
10-4410-2800	Employee Appreciation	250	250	250	250	0	0.00%
<i>Contractual Services:</i>							
10-4410-3130	Engineering & Architectural Services	9,307	11,450	13,000	15,000	2,000	15.38%
10-4410-3300	Printing	0	81	600	600	0	0.00%
<i>Other Charges:</i>							
10-4420-4210	Postal Services	0	55	800	500	(300)	-37.50%
10-4420-4510	Mileage	0	0	800	500	(300)	-37.50%
10-4420-4520	Convention, Training, and Education	0	395	2,700	2,500	(200)	-7.41%
<i>Materials and Supplies:</i>							
10-4410-5100	Materials and Supplies	1,068	203	1,500	1,000	(500)	-33.33%
10-4410-5200	Office Supplies & Equipment	0	0	500	500	0	0.00%
10-4410-5300	Food Supplies & Food Services	0	0	200	200	0	0.00%
TOTAL PLANNING & ZONING EXPENDITURES:		94,894	94,254	118,525	122,975	4,450	3.75%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Planning Commission Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Amended Budget</u>	<u>FY 2011 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>PLANNING COMMISSION:</u>							
<i>Salaries & Benefits:</i>							
10-4411-1100	Salaries & Wages – Regular	12,600	12,926	12,600	12,900	300	2.38%
<i>Employee Benefits:</i>							
10-4411-2100	FICA/Medicare - Employer	964	964	975	975	0	0.00%
<i>Contractual Services:</i>							
10-4411-3130	Engineering & Architectural Services	0	0	500	1,500	1,000	200.00%
10-4411-3400	Advertising	764	1,229	1,400	1,400	0	0.00%
<i>Other Charges:</i>							
10-4411-4510	Mileage	0	0	125	250	125	100.00%
10-4411-4520	Convention, Training, and Education	103	0	125	2,000	1,875	1500.00%
<i>Materials and Supplies:</i>							
10-4411-5100	Materials and Supplies	0	0	150	150	0	0.00%
10-4411-5200	Office Supplies and Equipment	141	0	150	150	0	0.00%
TOTAL PLANNING COMMISSION EXPENDITURES:		14,572	15,119	16,025	19,325	3,300	20.59%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED
Board of Zoning Appeals Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Amended Budget</u>	<u>FY 2011 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>BOARD OF ZONING APPEALS:</u>							
<i>Salaries & Benefits:</i>							
10-4412-1100	Salaries & Wages – Regular	1,200	1,200	1,200	1,200	0	0.00%
<i>Employee Benefits:</i>							
10-4412-2100	FICA/Medicare - Employer	92	92	100	100	0	0.00%
<i>Contractual Services:</i>							
10-4412-3400	Advertising	379	0	450	500	50	11.11%
TOTAL BOARD OF ZONING APPEALS:		1,671	1,292	1,750	1,800	50	2.86%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Community and Economic Development (Enhancement) Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY & ECONOMIC DEVELOPMENT (ENHANCEMENT):</u>							
<i>Salaries & Benefits:</i>							
10-4420-1100	Salaries & Wages – Regular	30,328	31,232	31,250	31,250	0	0.00%
<i>Employee Benefits:</i>							
10-4420-2100	FICA/Medicare - Employer	2,305	2,374	2,450	2,400	(50)	-2.04%
<i>Contractual Services:</i>							
10-4420-3220	Service Contracts	17,998	19,939	23,000	25,600	2,600	11.30%
10-4420-3300	Printing	0	241	1,800	1,500	(300)	-16.67%
10-4420-3400	Advertising	5,949	5,716	3,000	5,000	2,000	66.67%
<i>Other Charges:</i>							
10-4420-4210	Postal Services	89	34	500	500	0	0.00%
10-4420-4510	Mileage	611	191	700	500	(200)	-28.57%
10-4420-4520	Convention, Training, and Education	1,849	715	2,000	2,000	0	0.00%
10-4420-4610	Association and Membership Dues	125	125	0	0	0	0.00%
<i>Materials and Supplies:</i>							
10-4420-5100	Materials and Supplies	32,329	20,266	27,000	31,000	4,000	14.81%
10-4420-5200	Office Supplies and Equipment	879	209	1,000	1,000	0	0.00%
10-4420-5300	Food Supplies and Food Service	1,084	737	900	500	(400)	-44.44%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT:		93,546	81,779	93,600	101,250	7,650	8.17%

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Woodstock Enhancement Committee Expenditures

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

Economic Development Authority Expenditures

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

PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Tree Board Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREE BOARD:</u>							
<i>Contractual Services:</i>							
10-4423-3120	Consulting Services	321	1,300	2,000	1,750	(250)	-12.50%
<i>Other Charges:</i>							
10-4423-4510	Mileage	0	0	100	100	0	0.00%
10-4423-4520	Convention, Training, and Education	449	0	600	1,500	900	150.00%
<i>Materials and Supplies:</i>							
10-4423-5100	Materials and Supplies	0	0	0	5,000	5,000	100.00%
TOTAL TREE BOARD EXPENDITURES:		770	1,300	2,700	8,350	5,650	209.26%
TOTAL PLANNING & COMMUNITY DEVELOPMENT EXPENDITURES:		207,147	195,244	236,175	257,275	21,100	8.93%

PARKS AND RECREATION

Parks and Recreation consists of expenditures for the following functions:

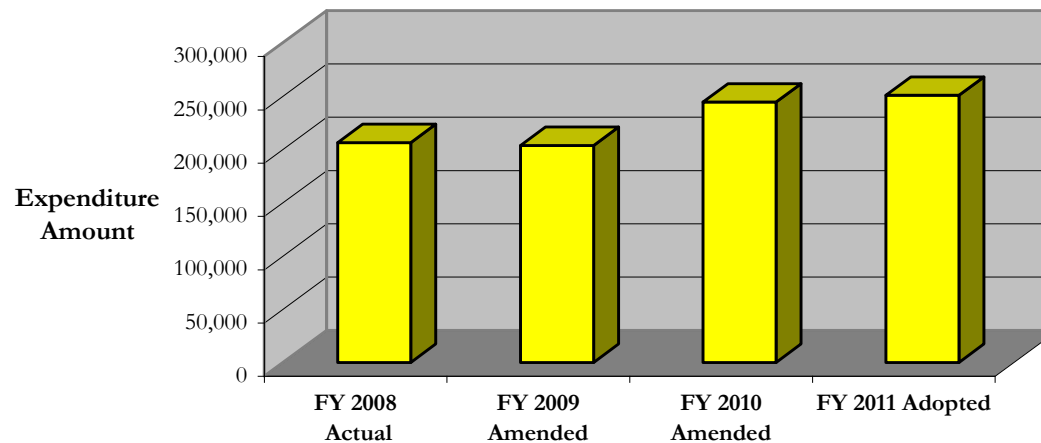
Field Maintenance: The Field Maintenance function preserves and maintains the little league fields located at Riverview Park.

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

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

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

Parks and Recreation



PARKS AND RECREATION

Field Maintenance Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Amended Budget</u>	<u>FY 2011 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>PARKS AND RECREATION:</u>							
<u>FIELD MAINTENANCE:</u>							
<i>Materials and Supplies:</i>							
10-4820-3210	Repairs and Maintenance	888	800	2,500	2,500	0	0.00%
TOTAL FIELD MAINTENANCE EXPENDITURES:		888	800	2,500	2,500	0	0.00%

Parks Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Actual Expenditures</u>	<u>FY 2010 Amended Budget</u>	<u>FY 2011 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>PARKS:</u>							
<i>Salaries & Benefits:</i>							
10-4830-1100	Salaries & Wages - Regular	59,360	53,957	60,000	60,000	0	0.00%
10-4830-1200	Salaries & Wages – Overtime	7,182	8,090	13,000	11,000	(2,000)	-15.38%
<i>Employee Benefits:</i>							
10-4830-2100	FICA/Medicare - Employer	4,949	4,687	6,000	6,000	0	0.00%
10-4830-2600	Workers' Compensation	0	1,800	2,150	2,300	150	6.98%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>							
10-4830-3210	Repairs and Maintenance	74	4,964	8,000	8,000	0	0.00%
10-4830-3400	Advertising	807	471	750	700	(50)	-6.67%
10-4830-3800	Other Contractual Services	18,154	15,900	7,500	20,000	12,500	166.67%
10-4830-4320	General Liability Insurance	0	1,500	2,000	2,000	0	0.00%
<i>Materials and Supplies:</i>							
10-4830-5100	Materials and Supplies	7,866	6,727	8,000	13,500	5,500	68.75%
10-4830-5600	Vehicle and Powered Equipment	392	500	2,000	2,000	0	0.00%
10-4830-5700	Uniforms and Wearing Apparel	202	72	500	500	0	0.00%
10-4830-5800	Janitorial Supplies	7,271	2,004	8,500	7,000	(1,500)	-17.65%
TOTAL PARK EXPENDITURES:		106,256	100,672	118,400	133,000	14,600	12.33%

Park Commission Expenditures

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

PARKS AND RECREATION, CONTINUED

Swimming Pool Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SWIMMING POOL:							
<i>Salaries & Benefits:</i>							
10-4840-1100	Salaries & Wages - Regular	57,852	58,785	58,000	60,000	2,000	3.45%
10-4840-1200	Salaries & Wages – Overtime	11,965	6,221	16,500	10,000	(6,500)	-39.39%
<i>Employee Benefits:</i>							
10-4840-2100	FICA/Medicare - Employer	5,309	4,962	8,000	6,500	(1,500)	-18.75%
<i>Contractual Services:</i>							
10-4840-3210	Repairs and Maintenance	681	2,411	10,000	8,000	(2,000)	-20.00%
10-4840-3800	Other Contractual Services	2,546	210	250	300	50	20.00%
<i>Other Charges</i>							
10-4840-4110	Electrical Services	5,331	6,960	7,500	7,000	(500)	-6.67%
10-4840-3220	Telecommunications	628	369	750	500	(250)	-33.33%
10-4830-4320	General Liability Insurance	0	1,500	2,000	1,500	(500)	-25.00%
<i>Materials and Supplies:</i>							
10-4840-5100	Materials and Supplies	4,644	9,751	6,500	7,500	1,000	15.38%
10-4840-5400	Chemical Supplies	8,048	9,828	10,500	10,500	0	0.00%
10-4840-5700	Uniforms and Wearing Apparel	255	0	400	400	0	0.00%
10-4840-5800	Janitorial Supplies	1,025	348	2,000	2,000	0	0.00%
TOTAL POOL EXPENDITURES:		98,284	101,345	122,400	114,200	(8,200)	-6.70%
TOTAL PARKS AND RECREATION EXPENDITURES:		206,236	203,624	244,300	250,700	6,400	2.62%

NON-DEPARTMENTAL

Non-departmental consists of expenditures for the following functions:

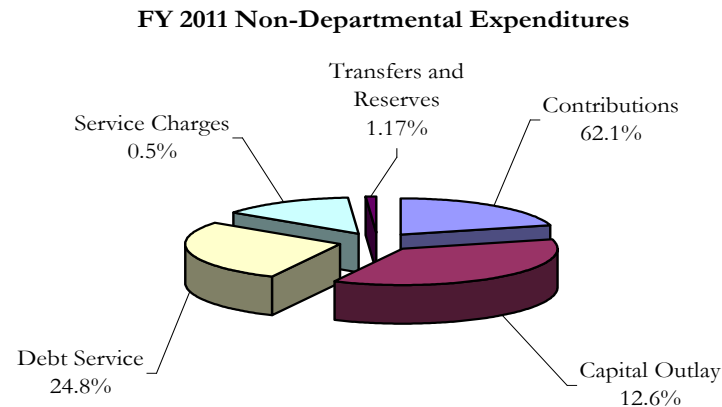
Contributions: The Town makes contributions to local fire and rescue volunteer organizations that serve Town citizens.

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

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

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

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



NON-DEPARTMENTAL

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NON-DEPARTMENTAL:</u>							
<u>CONTRIBUTIONS:</u>							
10-4900-4710	Contribution to Rescue Squad	47,000	24,000	99,000	24,000	(75,000)	-75.76%
10-4900-4720	Contribution to Fire Department	27,000	29,000	234,000	29,000	(205,000)	-87.61%
TOTAL CONTRIBUTIONS:		74,000	53,000	333,000	53,000	(280,000)	-84.08%
<u>CAPITAL OUTLAY:</u>							
10-4910-6100	Machinery and Equipment	8,598	3,025	0	19,000	19,000	100.00%
10-4910-6400	Motor Vehicles and Equipment	91,794	0	13,847	32,000	18,153	131.10%
10-4910-6600	Capital Leases	0	0	13,575	0	(13,575)	-100.00%
10-4910-6800	Comprehensive Plan Update	17,732	2,595	0	0	0	0.00%
10-4910-6901	Swimming Pool Project	0	0	24,000	42,000	18,000	75.00%
10-4910-6902	Tennis Court Project	0	0	30,000	0	(30,000)	-100.00%
104910-6903	Indian Springs Wetlands Park Project	0	0	50,000	0	(50,000)	-100.00%
10-4910-6910	Streetscape Project	79,405	1,270,943	0	0	0	0.00%
TOTAL CAPITAL OUTLAY:		197,529	1,276,563	131,422	93,000	(38,422)	-29.24%
<u>DEBT SERVICE:</u>							
10-4920-7110	Principal Payments	285,962	178,489	120,000	60,000	(60,000)	-50.00%
10-4920-7120	Interest Payments	26,472	17,615	13,000	11,500	(1,500)	-11.54%
TOTAL DEBT SERVICE:		312,435	196,104	133,000	71,500	(61,500)	-46.24%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TRANSFERS & RESERVES:</u>							
10-4930-8300	Transfer to Recreation Fund	800,000	200,000	0	0	0	0.00%
10-4930-8500	Reserve for Contingency	0	0	0	35,000	35,000	100.00%
TOTAL TRANSFERS & RESERVES:		800,000	200,000	0	35,000	35,000	100.00%
<u>SERVICE CHARGES:</u>							
10-4940-4800	Bank Service Charges	2,998	1,039	2,500	3,000	500	20.00%
TOTAL SERVICE CHARGES:		2,998	1,039	2,500	3,000	500	20.00%
TOTAL NON-DEPARTMENTAL EXPENDITURES:		1,386,961	1,726,706	599,922	255,500	(344,422)	-57.41%
GENERAL FUND EXPENDITURE TOTALS:		5,107,563	5,396,761	4,598,909	4,270,010	(328,899)	-7.15%

PUBLIC UTILITIES FUND SUMMARIES

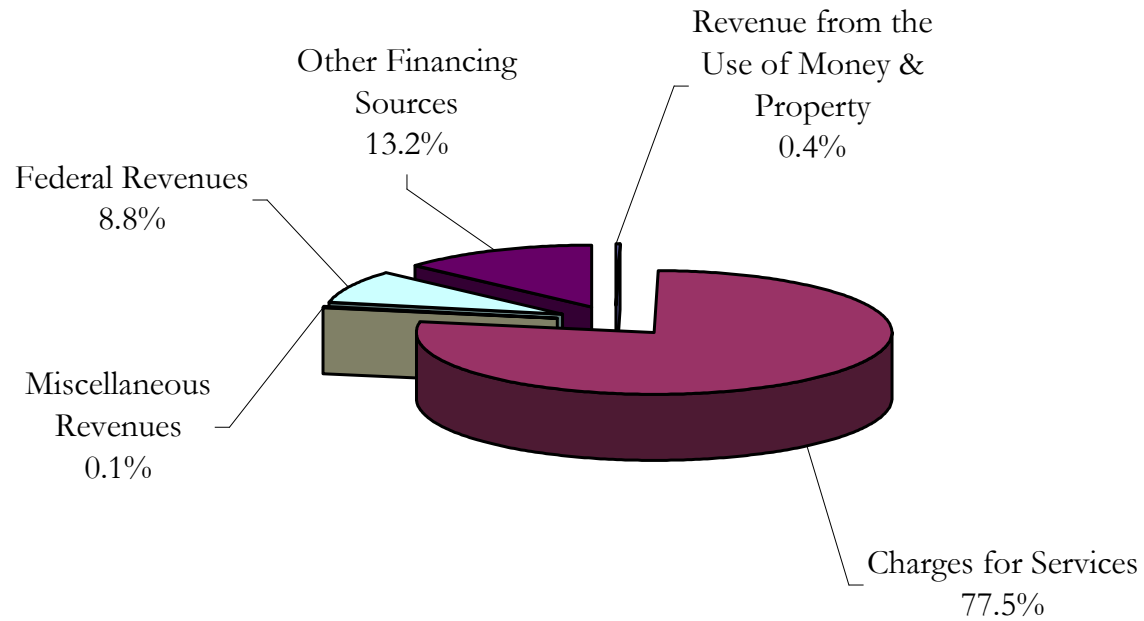
Public Utilities Fund Revenues Summary

	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adoped Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND REVENUES:</u>						
Revenue from the Use of Money & Property	106,998	48,588	31,925	19,000	(12,925)	-40.49%
Charges for Services	2,895,016	3,095,870	3,525,000	3,599,950	74,950	2.13%
Fines/Forfeitures	300	20	200	0	(200)	-100.00%
Miscellaneous Revenues	28,866	8,251	4,500	5,000	500	11.11%
State Revenues	1,774,931	9,531,468	2,635,000	0	(2,635,000)	-100.00%
Federal Revenues	2,077,057	9,528,280	3,125,000	410,000	(2,715,000)	-86.88%
Other Financing Sources	776,713	988,965	345,000	615,000	270,000	78.26%
PUBLIC UTILITIES FUND REVENUES:	7,659,882	23,201,442	9,666,625	4,648,950	(5,017,675)	-51.91%

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Revenues by Category

**FY 2011 Public Utilities Fund
Budgeted Revenues by Category**



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

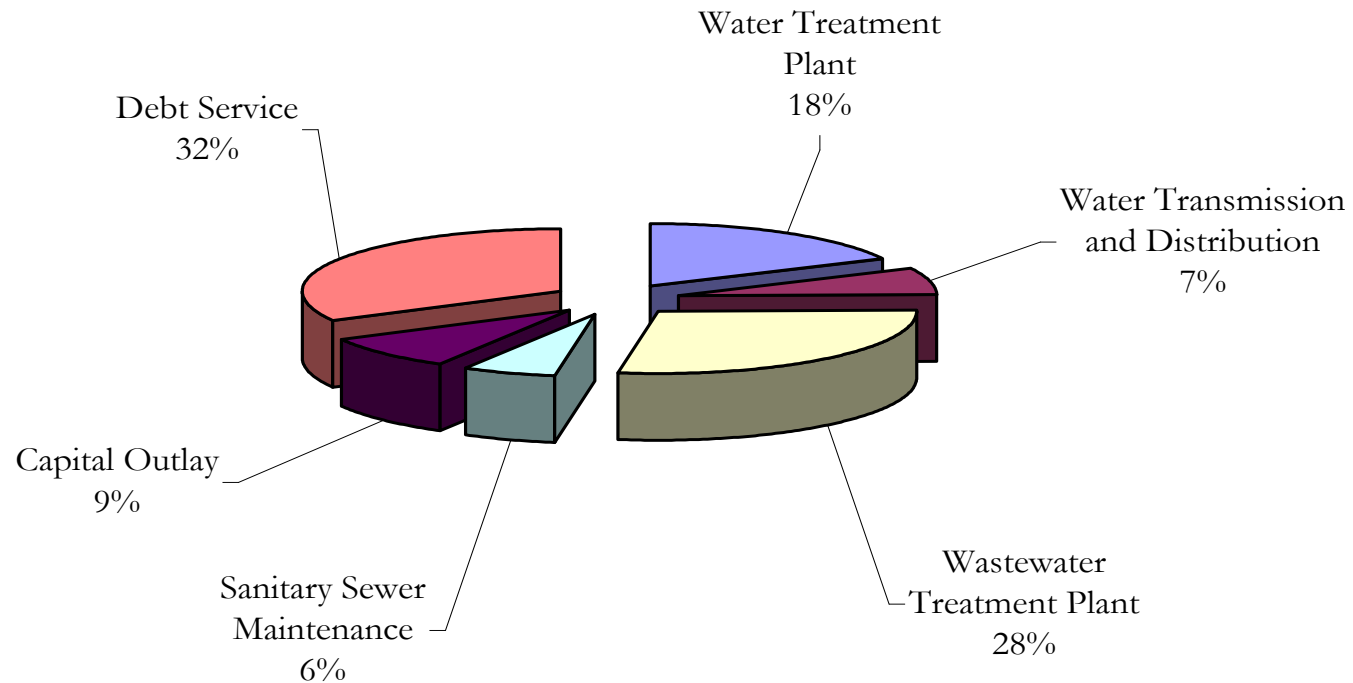
Public Utilities Fund Expenditures Summary

	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adoped Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND EXPENDITURES:</u>						
Water Treatment Plant	771,353	868,725	844,125	822,100	(22,025)	-2.61%
Water Transmission and Distribution	281,157	298,688	339,600	321,250	(18,350)	-5.40%
Wastewater Treatment Plant	714,776	809,599	1,120,950	1,292,350	171,400	15.29%
Sanitary Sewer Maintenance	241,804	218,746	265,950	273,250	7,300	2.74%
Capital Outlay	4,474,967	21,078,880	6,105,000	410,000	(5,695,000)	-93.28%
Debt Service	681,734	851,554	985,000	1,524,000	539,000	54.72%
Transfers and Reserves	0	0	0	0	0	0.00%
Service Charges	2,976	1,584	6,000	6,000	0	0.00%
PUBLIC UTILITIES FUND EXPENDITURES:	7,168,767	24,127,776	9,666,625	4,648,950	(5,017,675)	-51.91%

PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Expenditures by Department

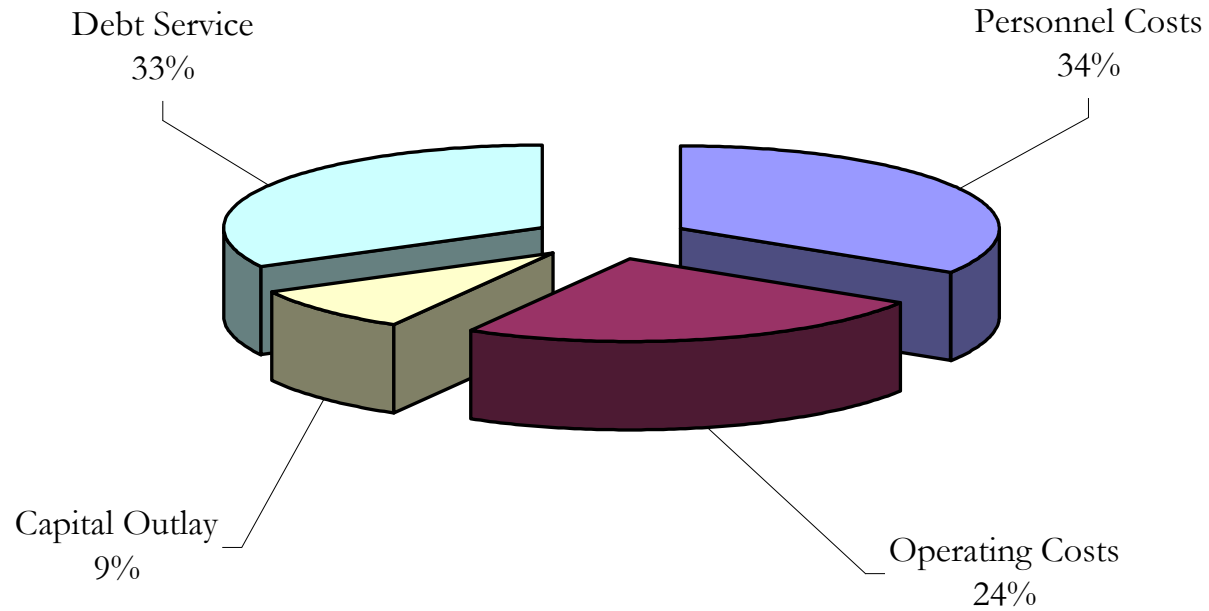
**FY 2011 Public Utilities Fund
Budgeted Expenditures by Department**



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Expenditures by Function

**FY 2011 Public Utilities Fund
Budgeted Expenditures by Function**



PUBLIC UTILITIES FUND REVENUES

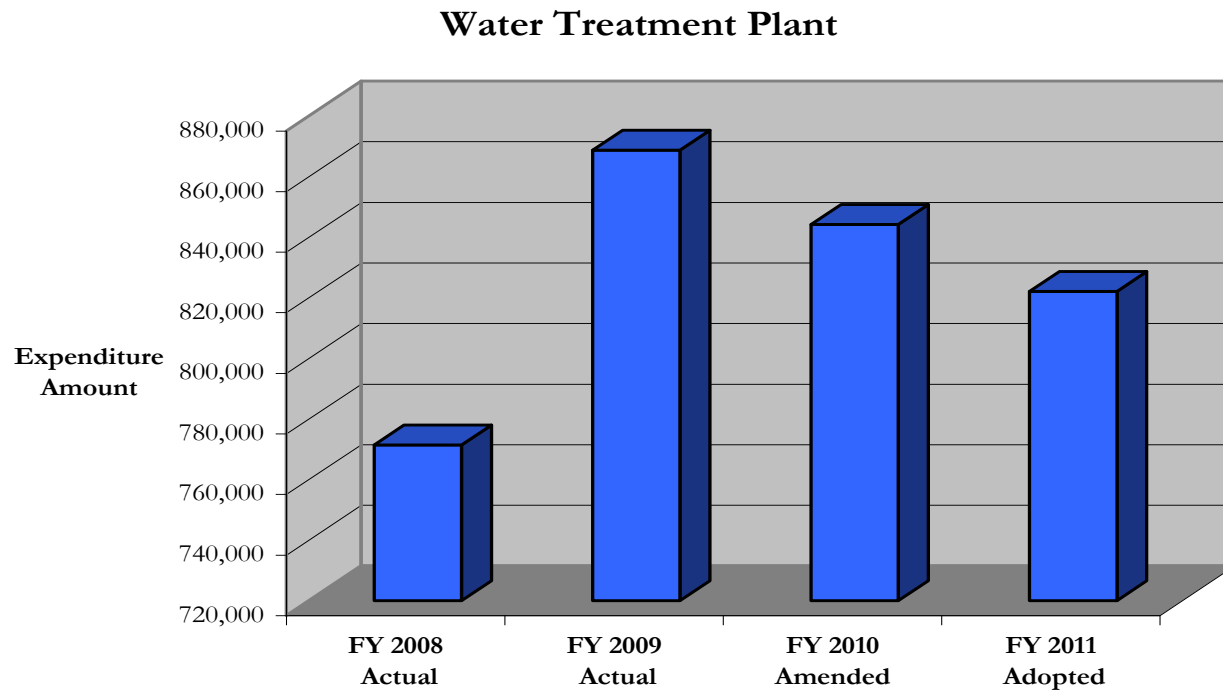
Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PUBLIC UTILITIES FUND REVENUES:</u>							
<u>Revenue from the Use of</u>							
<u>Money & Property:</u>							
60-3150-0080	Interest on Bank Deposits	67,419	27,162	25,000	18,000	(7,000)	-28.00%
60-3150-0082	Dividends on Investments	39,579	21,426	6,925	1,000	(5,925)	-85.56%
		106,998	48,588	31,925	19,000	(12,925)	-40.49%
<u>Charges for Services:</u>							
60-3160-0100	Water Receipts	1,152,181	932,591	1,190,000	1,200,000	10,000	0.84%
60-3160-0101	Sewer Receipts	1,199,852	1,689,496	1,985,000	2,200,000	215,000	10.83%
60-3160-0102	Water Connection Charges	177,781	157,881	110,000	50,000	(60,000)	-54.55%
60-3160-0103	Sewer Connection Charges	317,071	262,417	200,000	100,000	(100,000)	-50.00%
60-3160-0104	Penalties – Water and Sewer	48,131	53,485	40,000	49,950	9,950	24.88%
		2,895,016	3,095,870	3,525,000	3,599,950	74,950	2.13%
<u>Fines/Forfeitures:</u>							
60-3140-0062	FOG Program Fines and Surcharges	300	20	200	0	(200)	-100.00%
		300	20	200	0	(200)	-100.00%
<u>Miscellaneous Revenue:</u>							
60-3170-0120	Miscellaneous Receipts	28,866	8,251	4,500	5,000	500	11.11%
		28,866	8,251	4,500	5,000	500	11.11%

PUBLIC UTILITIES FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Actual Revenues	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>State Revenues:</i>							
<i>Categorical Aid:</i>							
60-3320-0540	Virginia Clean Water Revolving Loan Fund	2,492,468	9,531,468	2,635,000	0	(2,635,000)	-100.00%
		2,492,468	9,531,468	2,635,000	0	(2,635,000)	-100.00%
<i>Federal Revenues:</i>							
<i>Categorical Aid:</i>							
60-3320-0541	Water Quality Improvement Fund Grant	1,359,520	9,528,280	2,665,000	0	(2,665,000)	-100.00%
60-3320-0542	Leaking Underground Storage Tank Grant	0	0	460,000	410,000	(50,000)	-10.87%
		1,359,520	9,528,280	3,125,000	410,000	(2,715,000)	-86.88%
<i>Other Financing Sources:</i>							
<i>Non-Revenue Receipts:</i>							
60-3410-0604	Proceeds from Indebtedness	776,713	988,965	345,000	0	(345,000)	-100.00%
60-3410-060	Unrestricted Reserves	0	0	0	615,000	615,000	100.00%
		776,713	988,965	345,000	615,000	270,000	78.26%
TOTAL PUBLIC UTILITIES FUND REVENUES:		7,659,882	23,201,442	9,666,625	4,648,950	(5,017,675)	-51.91%

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

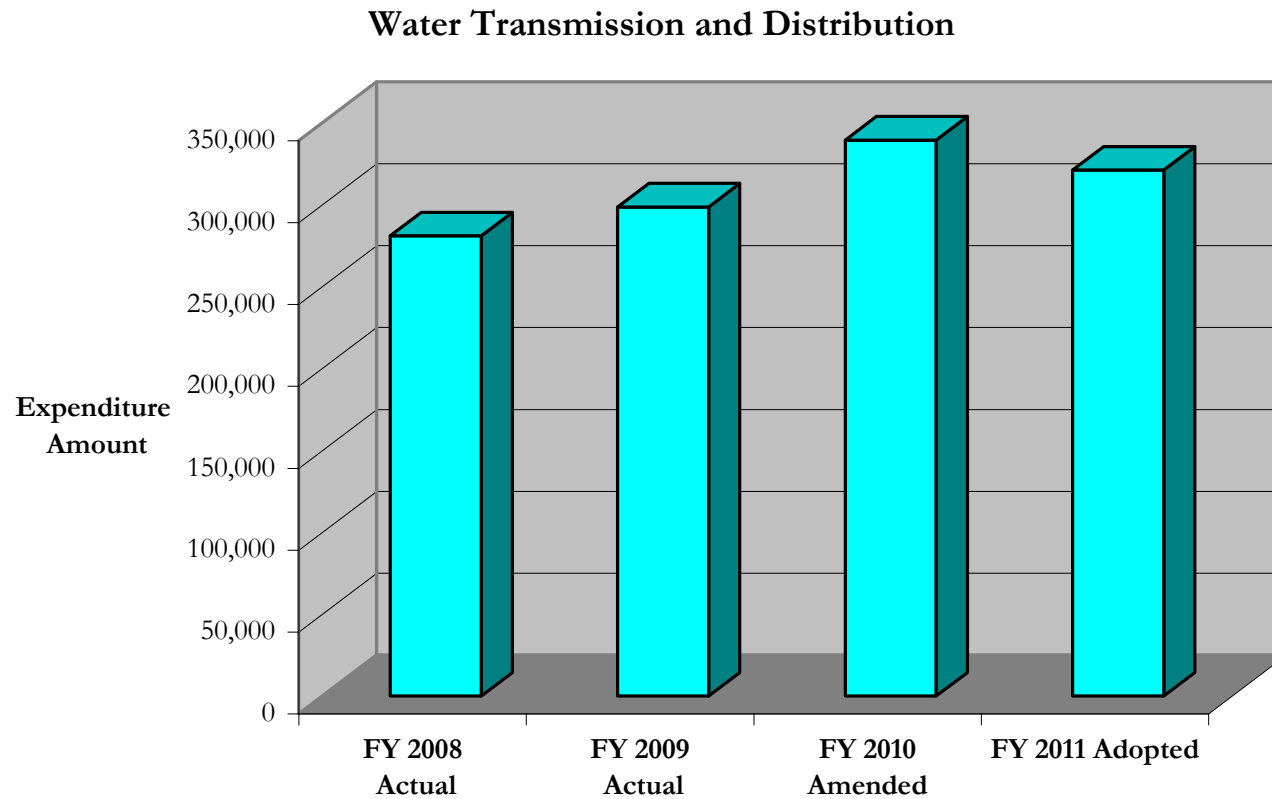
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER TREATMENT PLANT:</u>							
<i>Salaries & Benefits:</i>							
60-4710-1100	Salaries & Wages – Regular	256,776	299,908	300,000	300,000	0	0.00%
60-4710-1200	Salaries & Wages – Overtime	12,967	8,555	15,500	10,000	(5,500)	-35.48%
60-4710-1300	Salaries & Wages – Holiday	5,590	5,509	6,500	7,200	700	10.77%
<i>Employee Benefits:</i>							
60-4710-2100	FICA/Medicare - Employer	20,658	23,457	30,000	28,000	(2,000)	-6.67%
60-4710-2210	Virginia Retirement System	44,946	48,912	55,000	55,000	0	0.00%
60-4710-2220	ICMA – Employer Contribution	2,010	2,568	3,000	3,000	0	0.00%
60-4710-2300	Hospital/Medical Plans	36,078	42,434	55,000	54,500	(500)	-0.91%
60-4710-2400	Group Life Insurance	2,063	2,293	3,000	3,000	0	0.00%
60-4710-2500	Unemployment Insurance	43	85	200	200	0	0.00%
60-4710-2600	Workers' Compensation	5,000	2,860	3,500	5,000	1,500	42.86%
60-4710-2800	Employee Appreciation	1,050	1,050	1,050	1,050	0	0.00%
60-4710-2900	Accrued Annual and Sick Leave	3,641	1,829	0	0	0	0.00%
60-4710-2910	Annual OPEB Cost	0	3,426	0	0	0	0.00%
<i>Contractual Services:</i>							
60-4710-3110	Accounting and Auditing Services	6,170	5,613	8,000	8,000	0	0.00%
60-4710-3130	Engineering and Architectural Services	9,206	4,248	12,000	15,000	3,000	25.00%
60-4710-3140	Legal Services	0	0	1,000	500	(500)	-50.00%
60-4710-3210	Repairs and Maintenance	32,349	71,677	35,000	25,000	(10,000)	-28.57%
60-4710-3220	Service Contracts	53,261	79,992	55,000	70,000	15,000	27.27%
60-4710-3300	Printing	1,214	1,106	500	500	0	0.00%
60-4710-3400	Advertising	0	0	500	500	0	0.00%
60-4710-3500	Laundry and Dry Cleaning	4,279	4,277	4,800	4,800	0	0.00%
60-4710-3700	Sludge Removal	76,000	47,485	25,000	15,000	(10,000)	-40.00%

WATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
60-4710-4110	Electrical Services	69,484	71,495	65,000	65,000	0	0.00%
60-4710-4120	Heating Services	29,921	15,567	35,000	25,000	(10,000)	-28.57%
60-4710-4210	Postal Services	2,302	1,403	2,000	2,000	0	0.00%
60-4710-4220	Telecommunications	4,491	4,803	5,200	5,000	(200)	-3.85%
60-4710-4310	Vehicle Liability Insurance	0	3,000	3,500	2,000	(1,500)	-42.86%
60-4710-4320	General Liability Insurance	0	5,500	6,000	6,000	0	0.00%
60-4710-4510	Mileage	0	0	250	150	(100)	-40.00%
60-4710-4520	Convention, Training, & Education	1,944	1,600	4,000	2,800	(1,200)	-30.00%
60-4710-4610	Association and Membership Dues	2,576	3,714	4,000	4,000	0	0.00%
60-4710-4620	Books/Subscriptions/Educational	196	71	500	300	(200)	-40.00%
<i>Materials and Supplies:</i>							
60-4710-5100	Materials & Supplies	12,628	15,110	15,500	15,500	0	0.00%
60-4710-5200	Office Supplies & Equipment	1,586	179	1,500	1,200	(300)	-20.00%
60-4710-5300	Food Supplies and Food Service	588	519	625	600	(25)	-4.00%
60-4710-5400	Chemical and Laboratory Supplies	64,754	86,224	80,000	80,000	0	0.00%
60-4710-5600	Vehicle and Powered Equipment	6,653	1,685	5,000	5,200	200	4.00%
60-4710-5700	Uniforms and Wearing Apparel	387	110	500	300	(200)	-40.00%
60-4710-5800	Janitorial Supplies	544	461	1,000	800	(200)	-20.00%
TOTAL WATER TREATMENT PLANT EXPENDITURES:		771,353	868,725	844,125	822,100	(22,025)	-2.61%

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 Expenditures

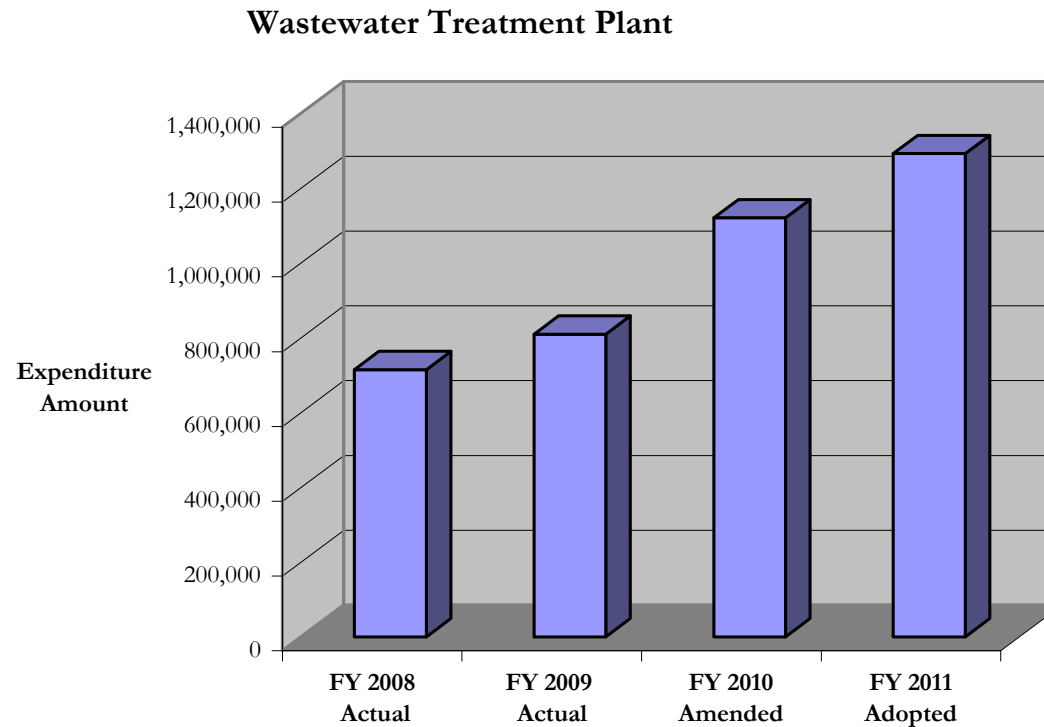
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WATER TRANSMISSION & DISTRIBUTION:</u>							
<i>Salaries & Benefits:</i>							
60-4720-1100	Salaries & Wages – Regular	125,123	134,638	145,000	145,000	0	0.00%
60-4720-1200	Salaries & Wages – Overtime	17,896	19,022	27,500	21,000	(6,500)	-23.64%
60-4720-1300	Salaries & Wages – Holiday	0	0	500	500	0	0.00%
<i>Employee Benefits:</i>							
60-4720-2100	FICA/Medicare - Employer	10,425	11,221	15,000	13,500	(1,500)	-10.00%
60-4720-2210	Virginia Retirement System	19,815	20,962	23,000	23,000	0	0.00%
60-4720-2220	ICMA – Employer Contribution	840	840	1,200	1,000	(200)	-16.67%
60-4720-2300	Hospital/Medical Plans	28,692	25,724	33,500	35,500	2,000	5.97%
60-4720-2400	Group Life Insurance	1,127	983	1,100	1,200	100	9.09%
60-4720-2500	Unemployment Insurance	9	41	150	150	0	0.00%
60-4720-2600	Workers' Compensation	4,834	4,800	5,500	5,500	0	0.00%
60-4720-2720	Allowance – Educational Assistance	258	258	1,200	800	(400)	-33.33%
60-4720-2800	Employee Appreciation	700	700	750	700	(50)	-6.67%
60-4720-2900	Accrued Annual and Sick Leave	728	48	0	0	0	0.00%
60-4720-2910	Annual OPEB Cost	0	2,398	0	0	0	0.00%
<i>Contractual Services:</i>							
60-4720-3120	Consulting Services	0	0	0	0	0	0.00%
60-4720-3210	Repairs and Maintenance	1,221	4,899	8,500	7,000	(1,500)	-17.65%
60-4720-3220	Service Contracts	1,315	722	1,200	1,500	300	25.00%
60-4720-3400	Advertising	366	161	500	500	0	0.00%
60-4720-3500	Laundry and Dry Cleaning	1,731	1,813	1,900	2,100	200	10.53%

WATER TRANSMISSION AND DISTRIBUTION, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
60-4720-4210	Postal Services	5,828	8,937	8,000	9,000	1,000	12.50%
60-4720-4220	Telecommunications	1,602	1,492	2,000	2,000	0	0.00%
60-4720-4310	Vehicle Liability Insurance	0	3,000	3,500	2,500	(1,000)	-28.57%
60-4720-4320	General Liability Insurance	0	5,500	6,000	6,000	0	0.00%
60-4720-4510	Mileage	0	0	100	100	0	0.00%
60-4720-4520	Convention, Training, & Education	833	500	500	500	0	0.00%
<i>Materials and Supplies:</i>							
60-4720-5100	Materials & Supplies	50,906	45,030	45,000	35,000	(10,000)	-22.22%
60-4720-5200	Office Supplies & Equipment	648	356	600	700	100	16.67%
60-4720-5300	Food Supplies and Food Service	1,875	1,708	2,500	2,100	(400)	-16.00%
60-4720-5600	Vehicle and Powered Equipment	4,124	2,935	4,500	4,000	(500)	-11.11%
60-4720-5700	Uniforms and Wearing Apparel	261	0	400	400	0	0.00%
TOTAL WATER TRANSMISSION & DISTRIBUTION EXPENDITURES:		281,157	298,688	339,600	321,250	(18,350)	-5.40%

WASTEWATER TREATMENT PLANT

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



WASTEWATER TREATMENT PLANT

Wastewater Treatment Plant Expenditures

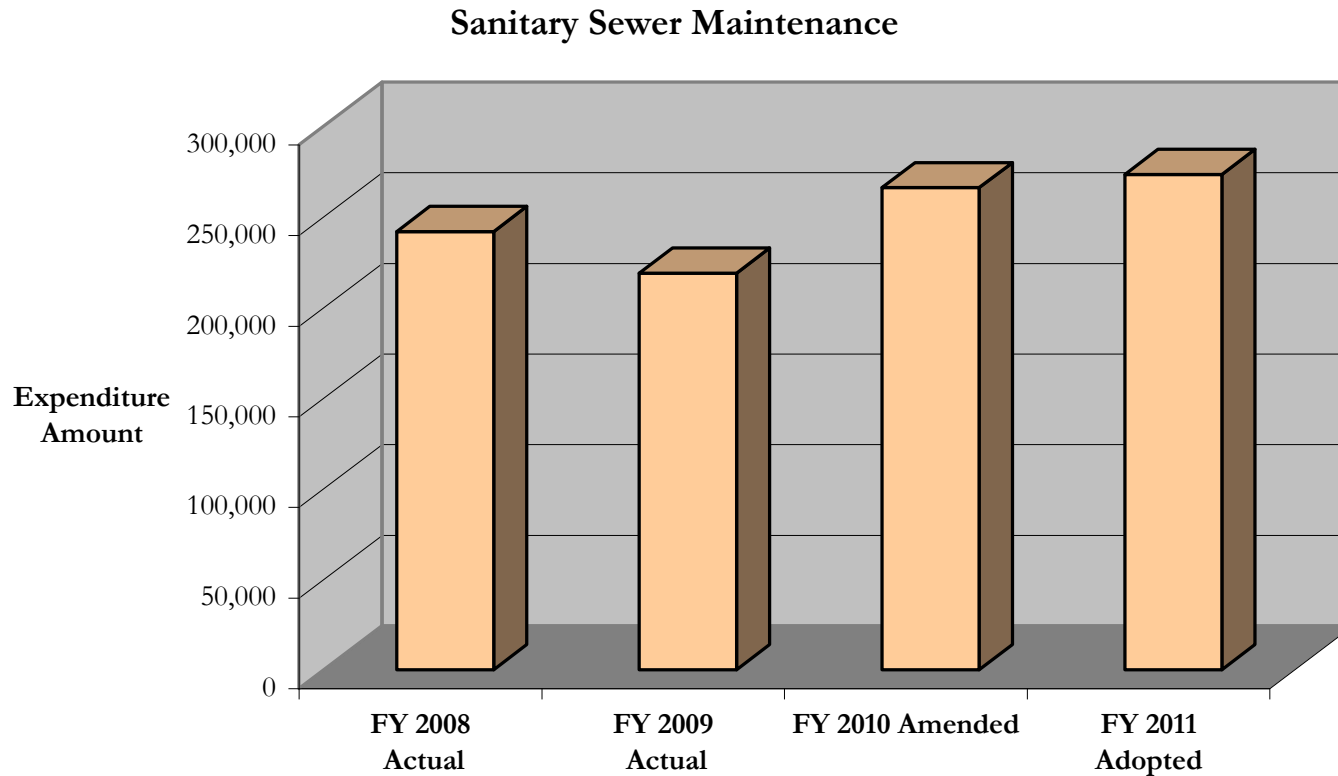
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>WASTEWATER TREATMENT PLANT:</u>							
<i>Salaries & Benefits:</i>							
60-4730-1100	Salaries & Wages – Regular	328,505	382,405	380,000	423,000	43,000	11.32%
60-4730-1200	Salaries & Wages – Overtime	9,228	3,967	15,000	22,000	7,000	46.67%
60-4730-1300	Salaries & Wages – Holiday	8,174	10,288	11,000	15,000	4,000	36.36%
<i>Employee Benefits:</i>							
60-4730-2100	FICA/Medicare - Employer	26,367	29,872	34,000	36,000	2,000	5.88%
60-4730-2210	Virginia Retirement System	57,572	63,362	64,000	77,500	13,500	21.09%
60-4730-2220	ICMA – Employer Contribution	2,520	3,408	3,500	3,800	300	8.57%
60-4730-2300	Hospital/Medical Plans	46,163	52,746	63,000	75,500	12,500	19.84%
60-4730-2400	Group Life Insurance	2,781	2,971	3,100	3,700	600	19.35%
60-4730-2500	Unemployment Insurance	64	94	150	150	0	0.00%
60-4730-2600	Workers' Compensation	3,539	3,060	3,500	5,000	1,500	42.86%
60-4730-2800	Employee Appreciation	1,450	1,450	1,450	1,650	200	13.79%
60-4730-2900	Accrued Annual and Sick Leave	4,992	7,528	0	0	0	0.00%
60-4730-2910	Annual OPEB Cost	0	4,796	0	0	0	0.00%
<i>Contractual Services:</i>							
60-4730-3110	Accounting and Auditing Services	6,170	5,613	8,000	8,000	0	0.00%
60-4730-3130	Engineering and Architectural Services	14,188	2,000	5,000	3,500	(1,500)	-30.00%
60-4730-3140	Legal Services	0	97	2,500	1,500	(1,000)	-40.00%
60-4730-3210	Repairs and Maintenance	8,899	11,920	10,000	15,000	5,000	50.00%
60-4730-3220	Service Contracts	15,995	9,950	40,000	40,000	0	0.00%
60-4730-3300	Printing	43	0	500	500	0	0.00%
60-4730-3400	Advertising	2,462	0	2,500	2,000	(500)	-20.00%
60-4730-3500	Laundry and Dry Cleaning	6,207	7,002	7,000	8,800	1,800	25.71%
60-4730-3700	Sludge Removal	43,368	43,773	100,000	100,000	0	0.00%

WASTEWATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
		FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
60-4730-4110	Electrical Services	53,065	78,856	240,000	325,000	85,000	35.42%
60-4730-4120	Heating Services	168	41	1,000	0	(1,000)	-100.00%
60-4730-4210	Postal Services	202	124	1,000	500	(500)	-50.00%
60-4730-4220	Telecommunications	2,242	2,441	3,000	3,500	500	16.67%
60-4730-4310	Vehicle Liability Insurance	0	3,000	3,500	3,500	0	0.00%
60-4730-4320	General Liability Insurance	0	6,870	6,000	6,000	0	0.00%
60-4730-4510	Mileage	0	0	250	250	0	0.00%
60-4730-4520	Convention, Training, & Education	2,041	894	3,000	3,500	500	16.67%
60-4730-4610	Association and Membership Dues	4,965	5,876	6,500	6,800	300	4.62%
60-4730-4620	Books/Subscriptions/Educational	544	288	500	500	0	0.00%
<i>Materials and Supplies:</i>							
60-4730-5100	Materials & Supplies	18,474	11,220	20,000	18,000	(2,000)	-10.00%
60-4730-5200	Office Supplies & Equipment	517	813	1,000	2,000	1,000	100.00%
60-4730-5300	Food Supplies and Food Service	379	545	500	500	0	0.00%
60-4730-5400	Chemical and Laboratory Supplies	39,356	48,041	72,000	70,000	(2,000)	-2.78%
60-4730-5600	Vehicle and Powered Equipment	3,462	3,410	7,000	7,200	200	2.86%
60-4730-5700	Uniforms and Wearing Apparel	405	237	500	500	0	0.00%
60-4730-5800	Janitorial Supplies	269	641	1,000	2,000	1,000	100.00%
TOTAL WASTEWATER TREATMENT PLANT EXPENDITURES:		714,776	809,599	1,120,950	1,292,350	171,400	15.29%

SANITARY SEWER MAINTENANCE

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



SANITARY SEWER MAINTENANCE

Sanitary Sewer Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SANITARY SEWER MAINTENANCE:</u>							
<i>Salaries & Benefits:</i>							
60-4740-1100	Salaries & Wages – Regular	107,262	112,258	112,000	115,000	3,000	2.68%
60-4740-1200	Salaries & Wages – Overtime	8,350	6,507	13,000	11,000	(2,000)	-15.38%
60-4740-1300	Salaries & Wages – Holiday	0	0	500	500	0	0.00%
<i>Employee Benefits:</i>							
60-4740-2100	FICA/Medicare - Employer	8,412	8,594	8,700	8,800	100	1.15%
60-4740-2210	Virginia Retirement System	19,815	20,962	21,000	24,000	3,000	14.29%
60-4740-2220	ICMA – Employer Contribution	840	840	900	900	0	0.00%
60-4740-2300	Hospital/Medical Plans	28,692	25,724	29,000	33,500	4,500	15.52%
60-4740-2400	Group Life Insurance	1,127	983	1,000	1,100	100	10.00%
60-4740-2500	Unemployment Insurance	9	37	150	150	0	0.00%
60-4740-2600	Workers' Compensation	3,000	3,195	3,800	4,700	900	23.68%
60-4740-2800	Employee Appreciation	700	700	700	700	0	0.00%
60-4740-2900	Accrued Annual and Sick Leave	728	48	0	0	0	0.00%
60-4740-2910	Annual OPEB Cost	0	2,399	0	0	0	0.00%
<i>Contractual Services:</i>							
60-4740-3120	Consulting Services	0	0	0	0	0	0.00%
60-4740-3210	Repairs and Maintenance	26,036	8,078	28,000	27,500	(500)	-1.79%
60-4740-3500	Laundry and Dry Cleaning	1,731	1,813	1,900	2,100	200	10.53%

SANITARY SEWER MAINTENANCE, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
60-4740-4110	Electrical Services	2,383	1,520	2,500	1,800	(700)	-28.00%
60-4740-4210	Postal Services	3,024	4,266	3,500	4,500	1,000	28.57%
60-4740-4220	Telecommunications	441	339	1,000	800	(200)	-20.00%
60-4740-4310	Vehicle Liability Insurance	0	3,000	3,500	2,000	(1,500)	-42.86%
60-4740-4320	General Liability Insurance	0	5,799	6,000	6,000	0	0.00%
60-4740-4510	Mileage	0	0	100	100	0	0.00%
60-4740-4520	Convention, Training, & Education	517	0	500	500	0	0.00%
<i>Materials and Supplies:</i>							
60-4740-5100	Materials & Supplies	21,850	7,039	21,000	21,000	0	0.00%
60-4740-5200	Office Supplies & Equipment	654	558	1,000	1,000	0	0.00%
60-4740-5300	Food Supplies and Food Service	1,745	835	1,500	1,200	(300)	-20.00%
60-4740-5600	Vehicle and Powered Equipment	4,124	2,956	4,200	3,900	(300)	-7.14%
60-4740-5700	Uniforms and Wearing Apparel	364	296	500	500	0	0.00%
TOTAL SANITARY SEWER EXPENDITURES:	MAINTENANCE	241,804	218,746	265,950	273,250	7,300	2.74%

NON-DEPARTMENTAL

Non-departmental consists of expenditures for the following functions:

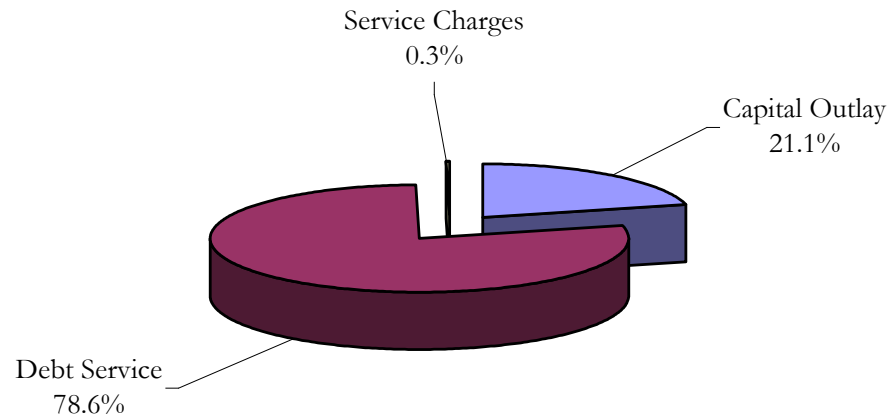
Capital Outlay: The Capital Outlay function accounts for expenditures related to the Town’s fixed asset additions and contribution projects.

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.

FY 2011 Non-Departmental Expenditures



NON-DEPARTMENTAL

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NON-DEPARTMENTAL:</u>							
<u>CAPITAL OUTLAY:</u>							
60-4910-6100	Machinery and Equipment	417,703	77,782	95,000	0	(95,000)	-100.00%
60-4910-6400	Motor Vehicles and Equipment	40,197	14,786	0	0	0	0.00%
60-4910-6600	Capital Leases	0	0	0	0	0	0.00%
60-4910-6911	Trunk Sewer Expansion	471,076	739,084	0	0	0	0.00%
60-4910-6912	WWTP Expansion	3,545,991	20,247,228	5,550,000	0	(5,550,000)	-100.00%
60-4910-6914	Water Utility Extension Project	0	0	460,000	410,000	(50,000)	-10.87%
TOTAL CAPITAL OUTLAY:		4,474,967	21,078,880	6,105,000	410,000	(5,695,000)	-93.28%
<u>DEBT SERVICE:</u>							
60-4920-7110	Principal Payments	299,004	477,920	620,000	1,175,000	555,000	89.52%
60-4920-7120	Interest Payments	382,730	373,634	365,000	349,000	(16,000)	-4.38%
TOTAL DEBT SERVICE:		681,734	851,554	985,000	1,524,000	539,000	54.72%
<u>TRANSFERS & RESERVES:</u>							
60-4930-8500	Reserve for Contingency	0	0	0	0	0	0.00%
60-4930-8510	Reserve for Debt Service	0	0	0	0	0	0.00%
TOTAL TRANSFERS & RESERVES:		0	0	0	0	0	0.00%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Actual Expenditures	FY 2010 Amended Budget	FY 2011 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SERVICE CHARGES:</u>							
60-4940-4800	Bank Service Charges	2,976	1,584	6,000	6,000	0	0.00%
TOTAL SERVICE CHARGES:		2,976	1,584	6,000	6,000	0	0.00%
TOTAL NON-DEPARTMENTAL EXPENDITURES:		5,159,677	21,932,018	7,096,000	1,940,000	(5,156,000)	-72.66%
TOTAL PUBLIC UTILITIES FUND EXPENDITURES:		7,168,767	24,127,776	9,666,625	4,648,950	(5,017,675)	-51.91%