

*Town of Woodstock  
Commonwealth of Virginia*

*Fiscal Year 2010  
Adopted Budget*



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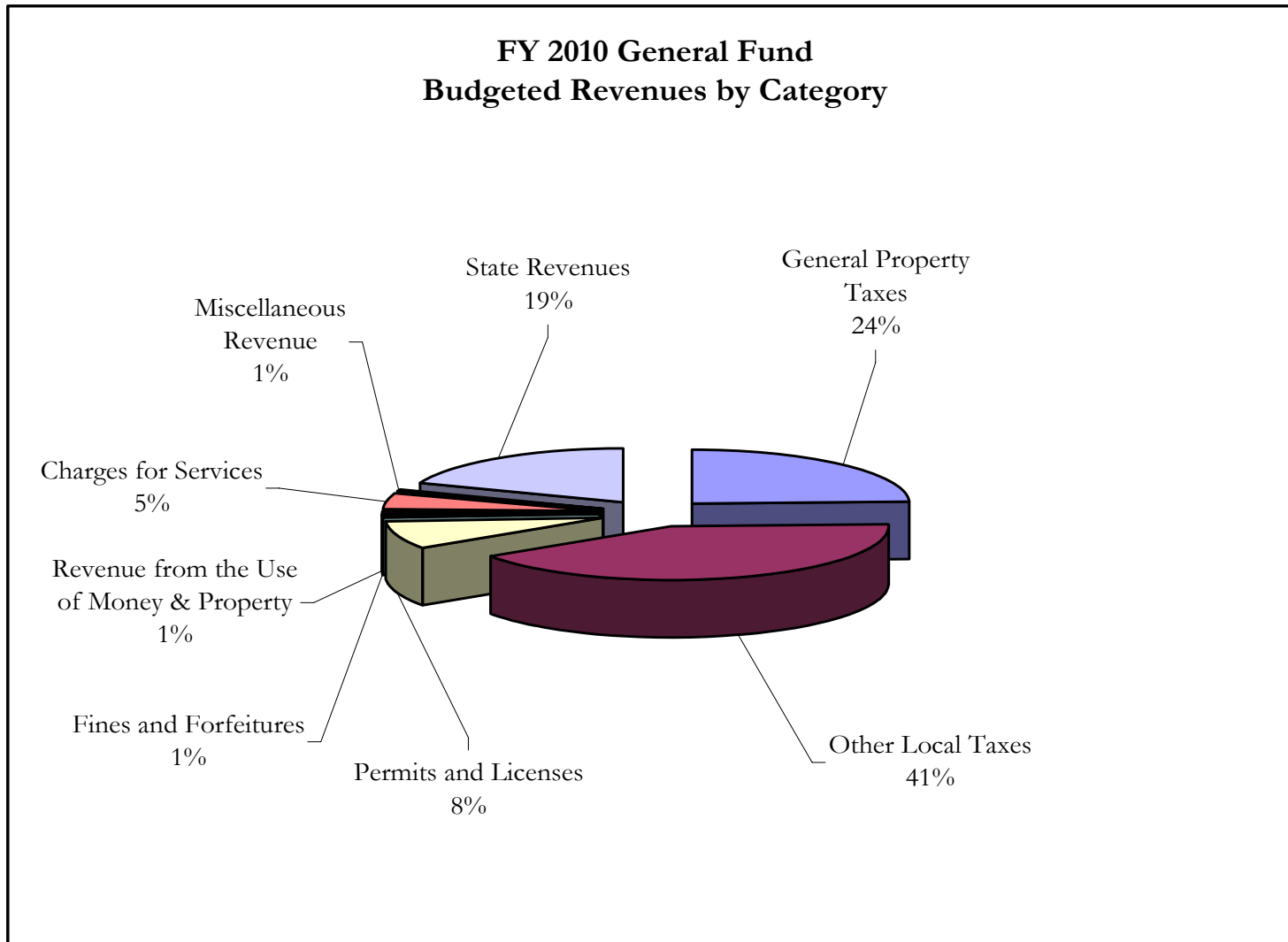
## GENERAL FUND SUMMARIES

General Fund Revenues Summary

	<b>FY 2008 Actual Revenues</b>	<b>FY 2009 Amended Budget</b>	<b>FY 2010 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>GENERAL FUND REVENUES:</u></b>					
General Property Taxes	1,057,663	1,101,450	1,101,450	0	0.00%
Other Local Taxes	1,828,063	1,856,000	1,859,630	3,630	0.20%
Permits and Licenses	407,652	397,500	377,500	(20,000)	-20.78%
Fines and Forfeitures	40,414	47,000	42,000	(5,000)	-11.11%
Revenue from the Use of Money & Property	47,833	52,200	42,400	(9,800)	-10.91%
Charges for Services	129,156	202,800	204,300	1,500	-9.70%
Miscellaneous Revenue	44,321	43,500	33,000	(10,500)	-34.45%
State Revenues	783,396	855,972	865,403	9,431	1.10%
Federal Revenues	66,045	1,155,815	6,250	(1,149,565)	-99.46%
Other Financing Sources	293,031	251,775	0	(251,775)	-100.00%
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>4,697,573</b>	<b>5,964,012</b>	<b>4,531,933</b>	<b>1,432,079</b>	<b>24.01%</b>

GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Revenues by Category



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

**Real Estate Tax – Current:** A tax imposed on the assessed valuation of real estate (includes mobile homes) appraised at 100 percent of its fair market value. Assessment information is provided by Shenandoah County. The tax year 2009 tax rate was adopted at \$0.16 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 2009 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 2009 tax rate was adopted at \$0.90 per \$100 valuation. Taxes are billed semi-annually and are due by June 5 and December 5 each year.

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

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**GENERAL FUND SUMMARIES, CONTINUED**

**Real Property Taxes – Public Service Corporations – Current:** A tax imposed on the assessed valuation of real property of public service corporations, including electric power and distribution companies, gas and pipeline distribution companies, and telephone companies. Taxes are assessed by the State Corporation Commission and the Department of Taxation. The tax year 2009 tax rate was adopted at \$0.16 per \$100 valuation. Taxes are billed annually and are due by December 5 each year.

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

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

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

**B. Other Local Taxes**

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

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

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

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



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**GENERAL FUND SUMMARIES, CONTINUED**

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

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

**Cigarette Taxes:** A tax of \$.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 20<sup>th</sup> of each month (i.e., October transient occupancy taxes are due by November 20). Taxes not remitted by the 20<sup>th</sup> of the month incur a penalty of 10% and accrue interest of 1% for each month outstanding.

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

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

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

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**GENERAL FUND SUMMARIES, CONTINUED**
**C. Permits and Licenses**

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

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

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

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

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**GENERAL FUND SUMMARIES, CONTINUED**

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

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

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

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

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

#### D. Fines and Forfeitures

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

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

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

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

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

**F. Charges for Services**

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

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

- \$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.

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

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

**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. The Town receives the distribution on an annual basis.

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

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

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

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

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

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

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

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

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

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

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

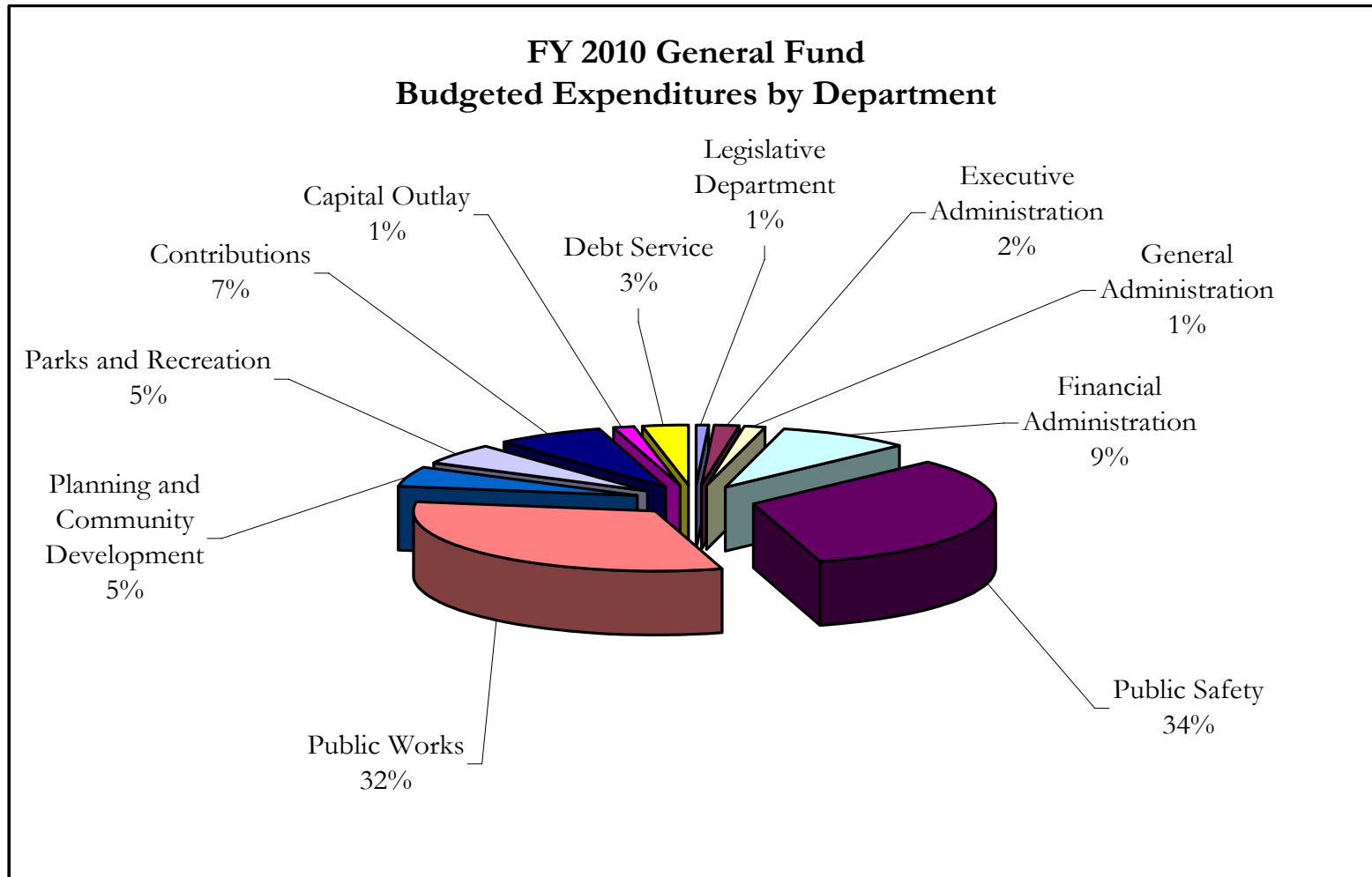
## GENERAL FUND SUMMARIES, CONTINUED

General Fund Budgeted Expenditures by Department

	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND EXPENDITURES:</u></b>					
Legislative Department	59,891	38,413	37,913	(500)	-1.30%
Executive Administration	121,029	107,265	81,005	(26,260)	-24.48%
General Administration	85,177	53,635	57,385	3,750	6.99%
Financial Administration	385,355	385,775	399,775	14,000	3.63%
Electoral Board	1,269	0	1,535	1,535	#DIV/0!
Public Safety	1,423,079	1,485,075	1,483,575	(1,500)	-0.10%
Public Works	1,231,418	1,387,045	1,454,195	67,150	4.84%
Parks and Recreation	206,236	225,675	244,300	18,625	8.25%
Planning and Community Development	207,147	248,425	236,175	(12,250)	-4.93%
Contributions	74,000	53,000	333,000	280,000	528.30%
Capital Outlay	197,529	1,524,829	67,575	(1,457,254)	-95.57%
Debt Service	312,435	197,100	133,000	(64,100)	-32.52%
Transfers, Reserves, and Other	802,998	257,775	2,500	(255,275)	-99.03%
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>5,107,563</b>	<b>5,964,012</b>	<b>4,531,933</b>	<b>(1,432,079)</b>	<b>-24.01%</b>

GENERAL FUND SUMMARIES, CONTINUED

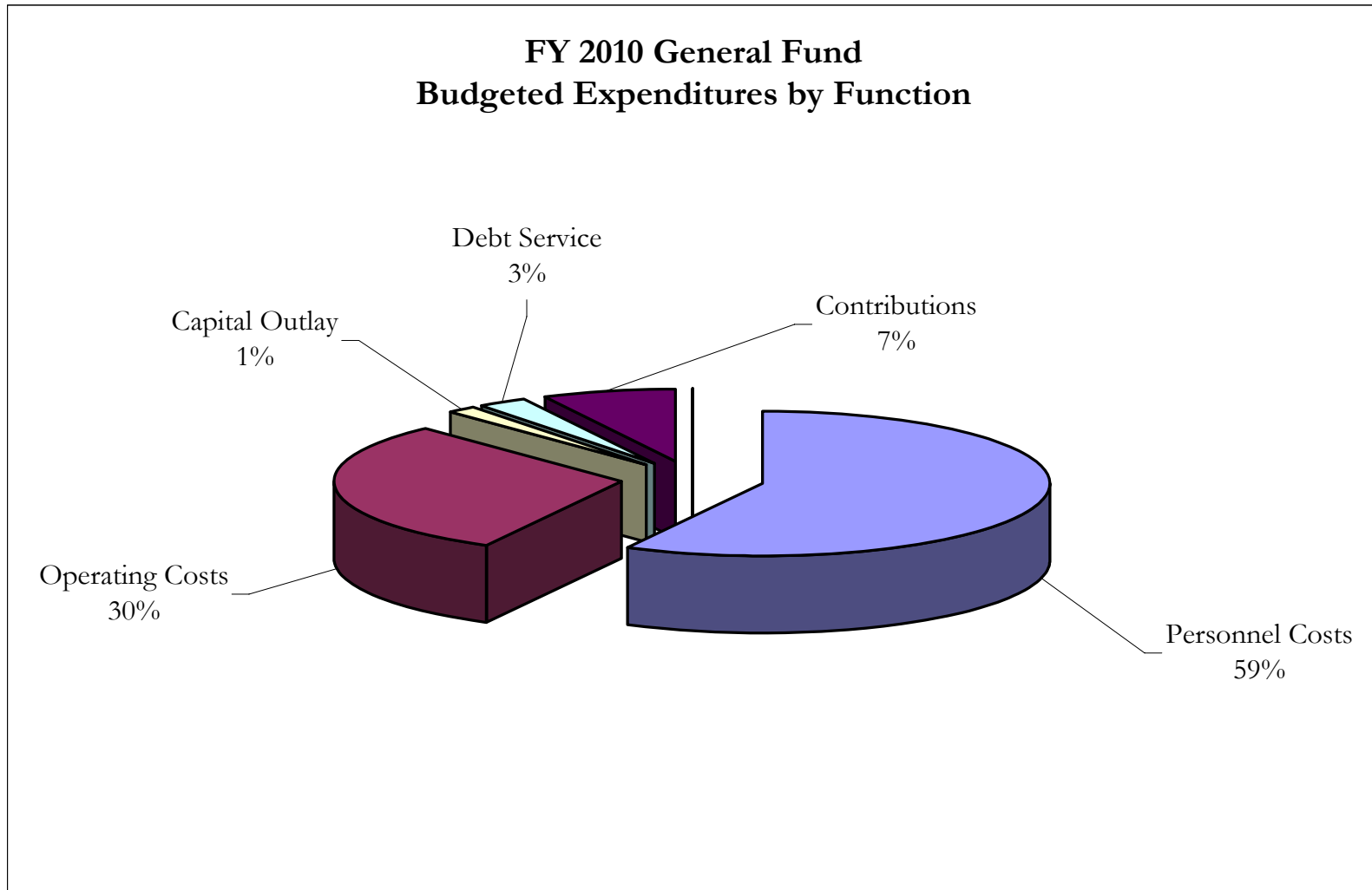
Chart – General Fund Budgeted Expenditures by Department





GENERAL FUND SUMMARIES, CONTINUED

Chart – General Fund Budgeted Expenditures by Function



## GENERAL FUND REVENUES

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL FUND REVENUES:</b>						
<i>Local Revenues:</i>						
<i>General Property Taxes</i>						
10-3110-0001	Real Property Taxes - Current	739,176	780,000	780,000	0	0.00%
10-3110-0002	Real Property Taxes - Delinquent	43,013	30,000	30,000	0	0.00%
10-3110-0003	Personal Property Taxes - Current	196,900	210,000	210,000	0	0.00%
10-3110-0004	Personal Property Taxes - Delinquent	42,268	45,000	45,000	0	0.00%
10-3110-0005	Machinery & Tools Taxes - Current	2,439	2,500	2,500	0	0.00%
10-3110-0006	Machinery & Tools Taxes - Delinquent	155	300	300	0	0.00%
10-3110-0007	Real Property Taxes Public Service Corp - Current	16,469	17,000	17,000	0	0.00%
10-3110-0008	Real Property Taxes Public Service Corp -	0	150	150	0	0.00%
10-3110-0011	Penalties - All Property Taxes	12,278	12,000	12,000	0	0.00%
10-3110-0012	Interest - All Property Taxes	4,964	4,500	4,500	0	0.00%
		<b>1,057,663</b>	<b>1,101,450</b>	<b>1,101,450</b>	<b>0</b>	<b>0.00%</b>
<i>Other Local Taxes</i>						
10-3120-0020	County Sales Taxes	203,660	210,000	210,000	0	0.00%
10-3120-0021	Consumer Utility Taxes	84,238	90,000	90,000	0	0.00%
10-3120-0022	Telecommunications Tax	107,894	110,000	110,000	0	0.00%
10-3120-0023	Franchise License Taxes	156,003	155,000	155,000	0	0.00%
10-3120-0024	Cigarette Taxes	108,838	110,000	110,000	0	0.00%
10-3120-0025	Transient Occupancy Taxes	130,343	130,000	130,000	0	0.00%
10-3120-0026	Meals Taxes	908,132	915,000	915,000	0	0.00%
10-3120-0027	Vehicle License Taxes	92,658	98,500	98,500	0	0.00%
10-3120-0028	Public Right-of-Way Fees	25,663	25,000	28,500	3,500	14.00%
10-3120-0031	Penalties - All Other Local Taxes	10,611	12,000	12,000	0	0.00%
10-3120-0032	Interest - All Other Local Taxes	23	500	630	130	26.00%
		<b>1,828,063</b>	<b>1,856,000</b>	<b>1,859,630</b>	<b>3,630</b>	<b>0.20%</b>

## GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Permits/Licenses</u></b>						
10-3130-0040	Business, Professional, Occupational Licenses	361,298	365,000	350,000	(15,000)	-4.11%
10-3130-0041	Penalties - Business, Professional, Occupational	3,604	2,500	2,500	0	0.00%
10-3130-0042	Development Permits and Fees	42,750	30,000	25,000	(5,000)	-16.67%
		<b>407,652</b>	<b>397,500</b>	<b>377,500</b>	<b>(20,000)</b>	<b>-20.78%</b>
<b><u>Fines/Forfeitures</u></b>						
10-3140-0060	Court Fines and Forfeitures	38,644	45,000	40,000	(5,000)	-11.11%
10-3140-0061	Parking Fines	1,770	2,000	2,000	0	0.00%
		<b>40,414</b>	<b>47,000</b>	<b>42,000</b>	<b>(5,000)</b>	<b>-11.11%</b>
<b><u>Revenue from the Use of Money &amp; Property</u></b>						
10-3150-0080	Interest on Bank Deposits	45,753	50,000	40,000	(10,000)	-20.00%
10-3150-0084	Rental of Recreational Properties	2,080	2,200	2,400	200	9.09%
		<b>47,833</b>	<b>52,200</b>	<b>42,400</b>	<b>(9,800)</b>	<b>-10.91%</b>
<b><u>Charges for Services</u></b>						
10-3160-0090	Refuse Collection Fees	86,617	160,000	155,000	(5,000)	-3.13%
10-3160-0110	Swimming Pool Fees	36,870	38,000	45,000	7,000	18.42%
10-3160-0111	Swimming Lessons	2,796	2,800	2,800	0	0.00%
10-3160-0112	Concessions	2,873	2,000	1,500	(500)	-25.00%
		<b>129,156</b>	<b>202,800</b>	<b>204,300</b>	<b>1,500</b>	<b>-9.70%</b>
<b><u>Miscellaneous Revenue</u></b>						
10-3170-0120	Miscellaneous Receipts	25,687	35,000	25,000	(10,000)	-28.57%
10-3170-0121	Gifts and Donations	18,634	8,500	8,000	(500)	-5.88%
		<b>44,321</b>	<b>43,500</b>	<b>33,000</b>	<b>(10,500)</b>	<b>-34.45%</b>

## GENERAL FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>State Revenues</u></b>						
<b><u>Non-categorical Aid:</u></b>						
10-3210-0200	ABC Profits	4,807	4,850	4,850	0	0.00%
10-3210-0201	Rolling Stock Tax	3,537	3,500	4,000	500	14.29%
10-3210-0202	Motor Vehicle Rental Tax	696	1,300	800	(500)	-38.46%
10-3210-0203	Personal Property Tax Reimbursement	106,753	106,753	106,753	0	0.00%
		<b>115,793</b>	<b>116,403</b>	<b>116,403</b>	<b>0</b>	<b>-24.18%</b>
<b><u>Categorical Aid:</u></b>						
10-3220-0300	Law Enforcement Assistance Grant	117,570	117,569	109,000	(8,569)	-7.29%
10-3220-0310	Distribution of Fire Program Funds	11,552	12,000	12,000	0	0.00%
10-3220-0315	Street and Highway Maintenance	538,481	610,000	628,000	18,000	2.95%
		<b>667,603</b>	<b>739,569</b>	<b>749,000</b>	<b>9,431</b>	<b>-4.34%</b>
<b><u>Federal Revenues</u></b>						
<b><u>Categorical Aid:</u></b>						
10-3320-0500	Bulletproof Vest Partnership Grant Program	817	850	850	0	0.00%
10-3320-0501	Justice Assistance Grant Program	0	1,965	2,400	435	22.14%
10-3320-0503	State and Community Highway Safety Grant	5,000	5,000	3,000	(2,000)	-40.00%
10-3320-0504	Alcohol Beverage Control Grant Program	1,739	0	0	0	#DIV/0!
10-3320-0530	Transportation Enhancement Program	58,489	1,148,000	0	(1,148,000)	-100.00%
		<b>66,045</b>	<b>1,155,815</b>	<b>6,250</b>	<b>(1,149,565)</b>	<b>-99.46%</b>
<b><u>Other Financing Sources:</u></b>						
<b><u>Non-Revenue Receipts:</u></b>						
10-3410-0600	Transfers from General Fund	219,150	251,775	0	(251,775)	-100.00%
10-3410-0604	Proceeds from Indebtedness	73,881	0	0	0	#DIV/0!
		<b>293,031</b>	<b>251,775</b>	<b>0</b>	<b>(251,775)</b>	<b>-100.00%</b>
<b>TOTAL GENERAL FUND REVENUES:</b>		<b>4,697,573</b>	<b>5,964,012</b>	<b>4,531,933</b>	<b>(1,432,079)</b>	<b>-24.01%</b>

## LEGISLATIVE DEPARTMENT

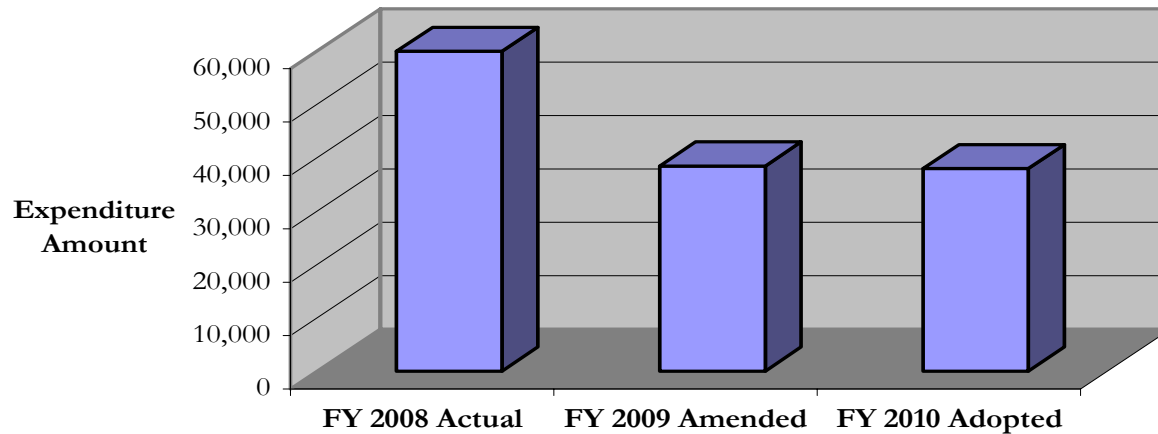
The Legislative Department consists of expenditures for the following:

**Town Council:** The Woodstock Town Council is comprised of an elected mayor and six Council members who function as the Town’s legislative body. The Town Council in its legislative role adopts all ordinances and resolutions and establishes the general policies of the Town. The Town Council meets regularly on the first Tuesday of each month. The Town Council for the fiscal year 2010 is as follows:

William C. Moyers, Mayor	
Alicia Gutshall	Alma F. Hottle
H. Ed Munden	Jacqueline Lambert
D. William Pence	Arthur J. White

**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 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LEGISLATIVE DEPARTMENT:</u></b>						
<b><u>TOWN COUNCIL:</u></b>						
<b><i>Salaries &amp; Benefits:</i></b>						
10-4110-1100	Salaries & Wages – Regular	40,500	20,250	20,250	0	0.00%
<b><i>Employee Benefits:</i></b>						
10-4110-2100	FICA/Medicare - Employer	3,098	1,550	1,550	0	0.00%
<b><i>Contractual Services:</i></b>						
10-4110-3140	Legal Services	600	0	0	0	#DIV/0!
10-4110-3300	Printing	0	200	200	0	0.00%
10-4110-3400	Advertising	862	1,500	1,200	(300)	-20.00%
10-4110-3800	Other Contractual Services	6,331	7,000	7,000	0	0.00%
<b><i>Other Charges:</i></b>						
10-4110-4210	Postal Services	0	200	200	0	0.00%
10-4110-4520	Convention, Training, & Education	690	1,000	2,500	1,500	150.00%
<b><i>Materials and Supplies:</i></b>						
10-4110-5100	Materials and Supplies	25	200	200	0	0.00%
10-4110-5200	Office Supplies & Equipment	0	300	300	0	0.00%
10-4110-5300	Food Supplies & Food Services	5,224	4,500	2,800	(1,700)	-37.78%
<b>TOTAL TOWN COUNCIL EXPENDITURES:</b>		<b>57,330</b>	<b>36,700</b>	<b>36,200</b>	<b>(500)</b>	<b>-1.36%</b>

## LEGISLATIVE DEPARTMENT, CONTINUED

Town Clerk Expenditures

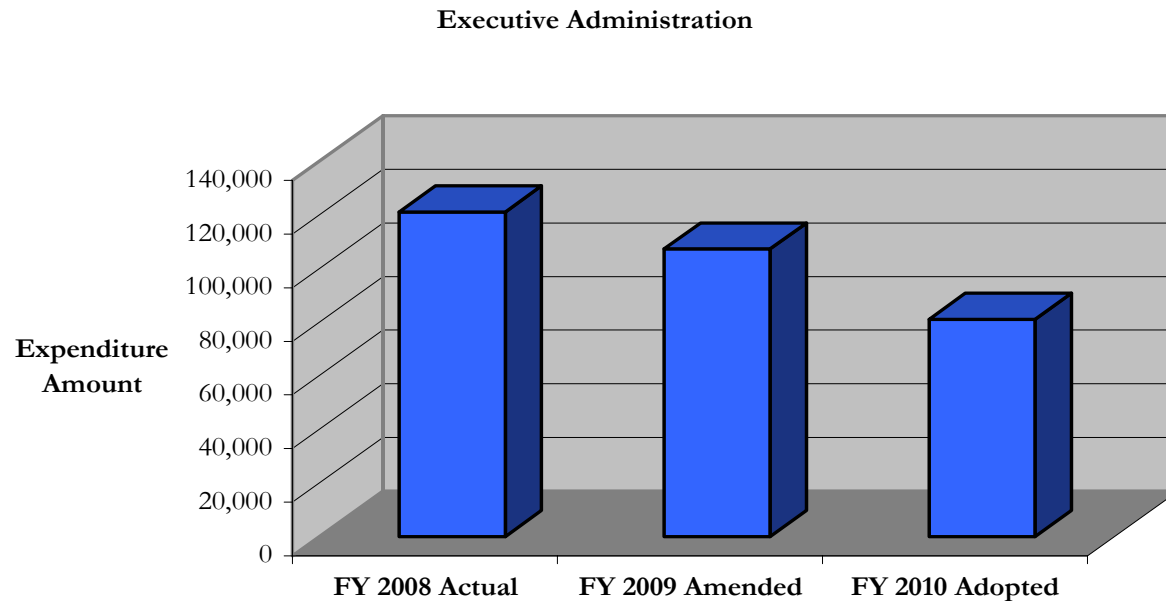
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOWN CLERK:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4111-1100	Salaries & Wages – Regular	2,300	1,400	1,400	0	0.00%
<i>Employee Benefits:</i>						
10-4111-2100	FICA/Medicare - Employer	176	113	113	0	0.00%
<i>Materials and Supplies:</i>						
10-4111-5200	Office Supplies & Equipment	85	200	200	0	0.00%
<b>TOTAL TOWN CLERK EXPENDITURES:</b>		<b>2,561</b>	<b>1,713</b>	<b>1,713</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL LEGISLATIVE EXPENDITURES:</b>		<b>59,891</b>	<b>38,413</b>	<b>37,913</b>	<b>(500)</b>	<b>-1.30%</b>

## EXECUTIVE ADMINISTRATION

The Executive Administration consists of expenditures for the following:

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

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





## EXECUTIVE ADMINISTRATION

Town Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>EXECUTIVE ADMINISTRATION:</b>						
<b>TOWN MANAGER:</b>						
<i>Salaries &amp; Benefits:</i>						
10-4120-1100	Salaries & Wages – Regular	29,427	31,000	31,000	0	0.00%
<i>Employee Benefits:</i>						
10-4120-2100	FICA/Medicare - Employer	2,364	2,300	2,300	0	0.00%
10-4120-2210	Virginia Retirement System	5,173	5,500	5,500	0	0.00%
10-4120-2220	ICMA – Employer Contribution	840	300	300	0	0.00%
10-4120-2300	Hospital/Medical Plans	14,388	4,000	3,200	(800)	-20.00%
10-4120-2400	Group Life Insurance	866	300	300	0	0.00%
10-4120-2500	Unemployment Insurance	48	75	75	0	0.00%
10-4120-2600	Workers' Compensation	750	300	300	0	0.00%
10-4120-2800	Employee Bonus	300	300	300	0	0.00%
<i>Contractual Services:</i>						
10-4120-3120	Consulting Services	7,424	25,000	0	(25,000)	-100.00%
10-4120-3300	Printing	0	200	200	0	0.00%
<i>Other Charges:</i>						
10-4120-4210	Postal Services	107	250	250	0	0.00%
10-4120-4220	Telecommunications	1,502	1,700	1,700	0	0.00%
10-4120-4520	Convention, Training, & Education	3,453	3,500	3,500	0	0.00%
10-4120-4610	Association and Membership Dues	1,591	1,800	2,000	200	11.11%
10-4120-4620	Books/Subscriptions/Educational	518	700	500	(200)	-28.57%
<i>Materials and Supplies:</i>						
10-4120-5100	Materials and Supplies	508	560	500	(60)	-10.71%
10-4120-5200	Office Supplies & Equipment	293	1,000	1,000	0	0.00%
10-4120-5300	Food Supplies & Food Services	1,048	1,400	1,000	(400)	-28.57%
<b>TOTAL TOWN MANAGER EXPENDITURES:</b>		<b>70,600</b>	<b>80,185</b>	<b>53,925</b>	<b>(26,260)</b>	<b>-32.75%</b>

## EXECUTIVE ADMINISTRATION, CONTINUED

Assistant Town Manager Expenditures

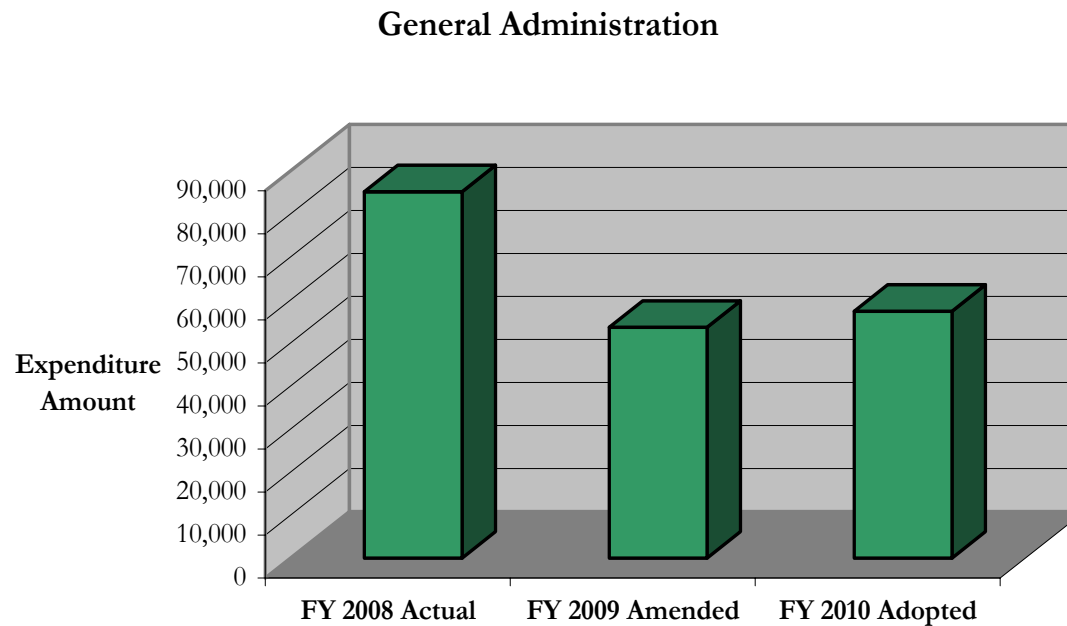
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ASSISTANT TOWN MANAGER:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4121-1100	Salaries & Wages – Regular	34,400	18,000	18,000	0	0.00%
<i>Employee Benefits:</i>						
10-4121-2100	FICA/Medicare - Employer	2,618	1,300	1,300	0	0.00%
10-4121-2210	Virginia Retirement System	6,048	3,200	3,200	0	0.00%
10-4121-2300	Hospital/Medical Plans	2,664	1,300	1,300	0	0.00%
10-4121-2400	Group Life Insurance	344	170	170	0	0.00%
10-4121-2500	Unemployment Insurance	33	35	35	0	0.00%
10-4121-2600	Workers' Compensation	350	300	300	0	0.00%
10-4121-2800	Employee Bonus	125	125	125	0	0.00%
<i>Contractual Services:</i>						
10-4121-3300	Printing	489	500	500	0	0.00%
<i>Other Charges:</i>						
10-4121-4210	Postal Services	80	250	250	0	0.00%
10-4121-4510	Mileage	474	200	200	0	0.00%
10-4121-4520	Convention, Training, & Education	2,004	500	500	0	0.00%
10-4121-4610	Association and Membership Dues	0	100	100	0	0.00%
10-4121-4620	Books/Subscriptions/Educational	0	100	100	0	0.00%
<i>Materials and Supplies:</i>						
10-4121-5200	Office Supplies & Equipment	801	1,000	1,000	0	0.00%
<b>TOTAL ASSISTANT TOWN MANAGER EXPENDITURES:</b>		<b>50,430</b>	<b>27,080</b>	<b>27,080</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXECUTIVE ADMINISTRATION:</b>		<b>121,029</b>	<b>107,265</b>	<b>81,005</b>	<b>(26,260)</b>	<b>-24.48%</b>

## GENERAL ADMINISTRATION

The General Administration consists of expenditures for the following:

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

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



GENERAL ADMINISTRATION

Town Attorney Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL ADMINISTRATION:</u></b>						
<b><u>TOWN ATTORNEY:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4130-1100	Salaries & Wages - Regular	38,245	19,750	19,750	0	0.00%
<i>Employee Benefits:</i>						
10-4130-2100	FICA/Medicare - Employer	2,926	1,525	1,525	0	0.00%
10-4130-2600	Workers' Compensation	0	40	40	0	0.00%
<i>Contractual Services:</i>						
10-4130-3140	Legal Services	6,000	6,000	10,000	4,000	66.67%
10-4130-3160	Recording Costs	0	250	0	(250)	-100.00%
<i>Other Charges:</i>						
10-4130-4520	Convention, Training, & Education	0	150	150	0	0.00%
10-4130-4610	Association and Membership Dues	375	600	500	(100)	-16.67%
<b>TOTAL TOWN ATTORNEY EXPENDITURES:</b>		<b>47,546</b>	<b>28,315</b>	<b>31,965</b>	<b>3,650</b>	<b>12.89%</b>

GENERAL ADMINISTRATION, CONTINUED

Risk Manager Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>RISK MANAGER:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4131-1100	Salaries & Wages - Regular	22,840	11,500	11,500	0	0.00%

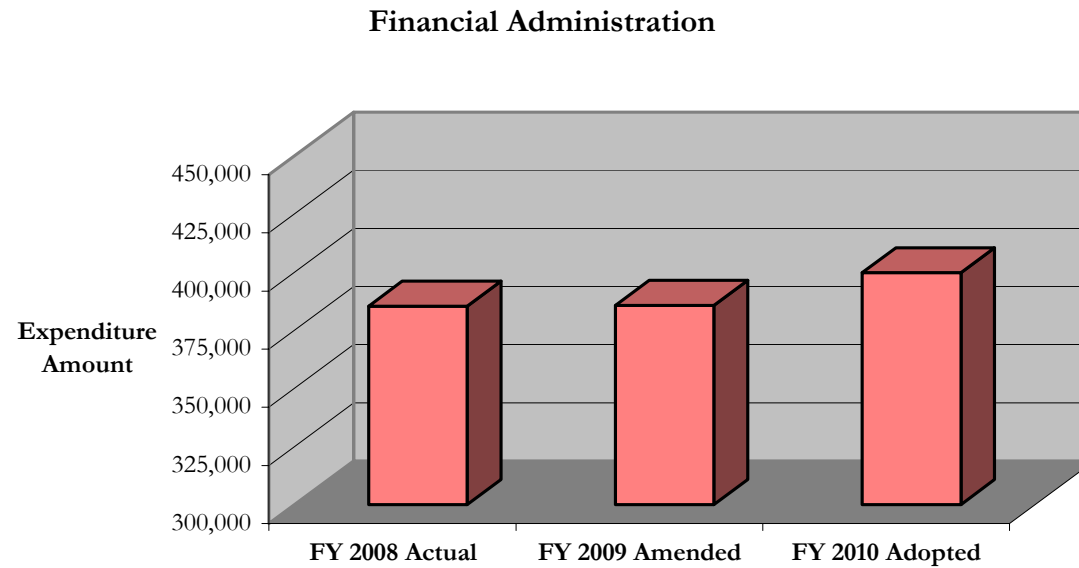
**GENERAL FUND**

<b>Employee Benefits:</b>						
10-4131-2100	FICA/Medicare - Employer	1,929	850	850	0	0.00%
10-4131-2210	Virginia Retirement System	3,868	2,000	2,100	100	5.00%
10-4131-2220	ICMA – Employer Contribution	210	105	105	0	0.00%
10-4131-2300	Hospital/Medical Plans	2,664	1,600	1,900	300	18.75%
10-4131-2400	Group Life Insurance	220	105	105	0	0.00%
10-4131-2500	Unemployment Insurance	10	35	35	0	0.00%
10-4131-2600	Workers' Compensation	350	350	350	0	0.00%
10-4131-2800	Employee Bonus	125	125	125	0	0.00%
<b>Contractual Services:</b>						
10-4131-3300	Printing	44	500	200	(300)	-60.00%
<b>Other Charges:</b>						
10-4131-4210	Postal Services	0	300	300	0	0.00%
10-4131-4510	Mileage	325	250	250	0	0.00%
10-4131-4520	Convention, Training, & Education	2,639	1,500	1,500	0	0.00%
10-4131-4610	Association and Membership Dues	0	250	250	0	0.00%
10-4131-4620	Books/Subscriptions/Educational	48	250	250	0	0.00%
10-4131-4630	Training – Sponsored by Locality	1,600	3,500	2,000	(1,500)	-42.86%
<b>Materials and Supplies:</b>						
10-4131-5200	Office Supplies & Equipment	277	500	2,800	2,300	460.00%
10-4131-5300	Food Supplies & Food Service	483	1,200	600	(600)	-50.00%
10-4131-5700	Uniforms and Wearing Apparel	0	400	200	(200)	-50.00%
<b>TOTAL RISK MANAGER EXPENDITURES:</b>		<b>37,631</b>	<b>25,320</b>	<b>25,420</b>	<b>100</b>	<b>0.39%</b>
<b>TOTAL GENERAL ADMINISTRATION:</b>		<b>85,177</b>	<b>53,635</b>	<b>57,385</b>	<b>3,750</b>	<b>6.99%</b>

## 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 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>FINANCIAL ADMINISTRATION:</u></b>						
<b><u>DEPARTMENT OF FINANCE:</u></b>						
<b><i>Salaries &amp; Benefits:</i></b>						
10-4140-1100	Salaries & Wages – Regular	143,776	154,000	154,000	0	0.00%
10-4140-1200	Salaries & Wages – Overtime	342	500	500	0	0.00%
<b><i>Employee Benefits:</i></b>						
10-4140-2100	FICA/Medicare - Employer	11,076	12,000	12,000	0	0.00%
10-4140-2210	Virginia Retirement System	29,603	27,500	27,500	0	0.00%
10-4140-2220	ICMA – Employer Contribution	1,260	1,300	1,300	0	0.00%
10-4140-2300	Hospital/Medical Plans	17,802	18,500	20,500	2,000	10.81%
10-4140-2400	Group Life Insurance	1,682	1,400	1,400	0	0.00%
10-4140-2500	Unemployment Insurance	48	225	225	0	0.00%
10-4140-2600	Workers' Compensation	1,593	900	900	0	0.00%
10-4140-2800	Employee Bonus	700	700	700	0	0.00%
<b><i>Contractual Services:</i></b>						
10-4140-3110	Accounting & Auditing Services	29,824	25,000	25,000	0	0.00%
10-4140-3210	Repairs and Maintenance	2,349	3,000	3,000	0	0.00%
10-4140-3220	Service Contracts	22,085	32,000	36,000	4,000	12.50%
10-4140-3300	Printing	8,445	9,500	9,500	0	0.00%
10-4140-3400	Advertising	519	700	700	0	0.00%



## FINANCIAL ADMINISTRATION, CONTINUED

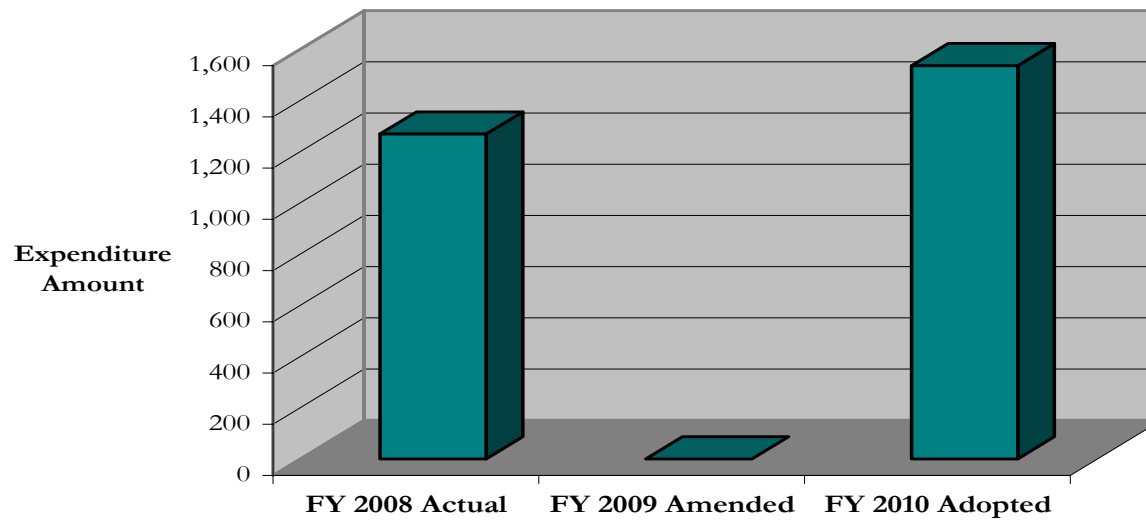
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
10-4140-4210	Postal Services	11,511	15,000	15,000	0	0.00%
10-4140-4220	Telecommunications	4,897	6,000	5,500	(500)	-8.33%
10-4140-4310	Vehicle Liability Insurance	17,800	19,000	22,000	3,000	15.79%
10-4140-4320	General Liability Insurance	62,655	23,000	26,000	3,000	13.04%
10-4140-4410	Lease of Equipment	5,992	15,000	15,000	0	0.00%
10-4140-4510	Mileage	129	500	500	0	0.00%
10-4140-4520	Convention, Training, & Education	2,148	2,500	2,500	0	0.00%
10-4140-4610	Association and Membership Dues	907	3,000	2,500	(500)	-16.67%
10-4140-4620	Books/Subscriptions/Educational	562	1,000	800	(200)	-20.00%
<i>Materials and Supplies:</i>						
10-4140-5100	Materials & Supplies	711	2,500	2,500	0	0.00%
10-4140-5200	Office Supplies & Equipment	6,940	10,000	14,000	4,000	40.00%
10-4140-5300	Food Supplies & Food Service	0	250	250	0	0.00%
10-4140-5700	Uniforms and Wearing Apparel	0	800	0	(800)	-100.00%
<b>TOTAL DEPARTMENT OF FINANCE EXPENDITURES:</b>		<b>385,355</b>	<b>385,775</b>	<b>399,775</b>	<b>14,000</b>	<b>3.63%</b>
<b>TOTAL FINANCIAL ADMINISTRATION:</b>		<b>385,355</b>	<b>385,775</b>	<b>399,775</b>	<b>14,000</b>	<b>3.63%</b>

## 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

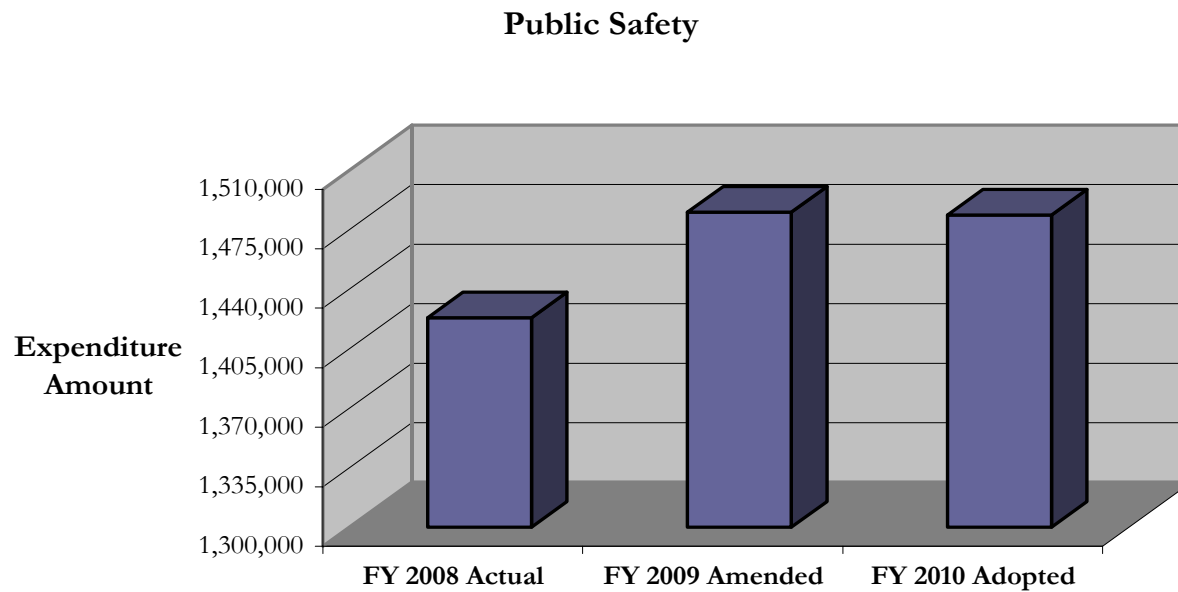
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Amended Budget</u>	<u>FY 2010 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>BOARD OF ELECTIONS:</u></b>						
<b><u>ELECTORAL BOARD &amp; OFFICIALS:</u></b>						
<i>Salaries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

## PUBLIC SAFETY

Public Safety consists of expenditures for the following:

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

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



## PUBLIC SAFETY

Police Department Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC SAFETY:</u></b>						
<b><u>POLICE DEPARTMENT:</u></b>						
<b><i>Salaries &amp; Benefits:</i></b>						
10-4210-1100	Salaries & Wages – Regular	790,706	835,000	845,000	10,000	1.20%
10-4210-1200	Salaries & Wages – Overtime	56,213	50,000	55,000	5,000	10.00%
10-4210-1300	Salaries & Wages – Holiday	56,399	55,000	60,000	5,000	9.09%
<b><i>Employee Benefits:</i></b>						
10-4210-2100	FICA/Medicare - Employer	66,346	65,000	70,000	5,000	7.69%
10-4210-2210	Virginia Retirement System	139,534	142,000	142,000	0	0.00%
10-4210-2220	ICMA – Employer Contribution	6,514	8,500	6,200	(2,300)	-27.06%
10-4210-2300	Hospital/Medical Plans	128,504	127,000	130,000	3,000	2.36%
10-4210-2400	Group Life Insurance	7,787	7,200	7,200	0	0.00%
10-4210-2500	Unemployment Insurance	420	1,250	1,250	0	0.00%
10-4210-2600	Workers' Compensation	12,500	18,000	20,000	2,000	11.11%
10-4210-2710	Allowance – Uniform Cleaning	6,400	6,400	5,600	(800)	-12.50%
10-4210-2800	Employee Bonus	3,650	3,650	3,650	0	0.00%
10-4210-2900	Accrued Annual and Sick Leave	0	32,500	0	(32,500)	-100.00%
<b><i>Contractual Services:</i></b>						
10-4210-3150	Translation Services	1,410	1,200	1,400	200	16.67%
10-4210-3210	Repairs and Maintenance	13,264	12,000	12,500	500	4.17%
10-4210-3220	Service Contracts	4,546	6,400	6,600	200	3.13%
10-4210-3300	Printing	0	300	400	100	33.33%
10-4210-3400	Advertising	313	150	150	0	0.00%

## PUBLIC SAFETY, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
10-4210-4210	Postal Services	205	400	400	0	0.00%
10-4210-4220	Telecommunications	10,538	11,300	11,700	400	3.54%
10-4210-4510	Mileage	0	250	250	0	0.00%
10-4210-4520	Convention, Training, & Education	8,382	12,000	10,000	(2,000)	-16.67%
10-4210-4610	Association and Membership Dues	115	325	325	0	0.00%
10-4210-4620	Books/Subscriptions/Educational	399	400	400	0	0.00%
<i>Materials and Supplies:</i>						
10-4210-5100	Materials & Supplies	8,957	11,350	11,350	0	0.00%
10-4210-5200	Office Supplies & Equipment	7,438	6,000	7,200	1,200	20.00%
10-4210-5500	Police Supplies & Equipment	32,480	15,000	13,000	(2,000)	-13.33%
10-4210-5600	Vehicle and Powered Equipment	31,753	30,000	33,000	3,000	10.00%
10-4210-5700	Uniforms and Wearing Apparel	16,751	14,500	17,000	2,500	17.24%
<b>TOTAL POLICE DEPARTMENT EXPENDITURES:</b>		<b>1,411,527</b>	<b>1,473,075</b>	<b>1,471,575</b>	<b>(1,500)</b>	<b>-0.10%</b>

Fire and Emergency Medical Services Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>FIRE &amp; EMERGENCY MEDICAL SERVICES:</u></b>						
<i>Contractual Services:</i>						
10-4220-3610	Distribution of State Fire Program	11,552	12,000	12,000	0	0.00%
<b>TOTAL FIRE &amp; EMERGENCY MEDICAL</b>		<b>11,552</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL PUBLIC SAFETY EXPENDITURES:</b>		<b>1,423,079</b>	<b>1,485,075</b>	<b>1,483,575</b>	<b>(1,500)</b>	<b>-0.10%</b>

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## PUBLIC WORKS

Public Works consists of expenditures for the following functions:

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

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

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

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

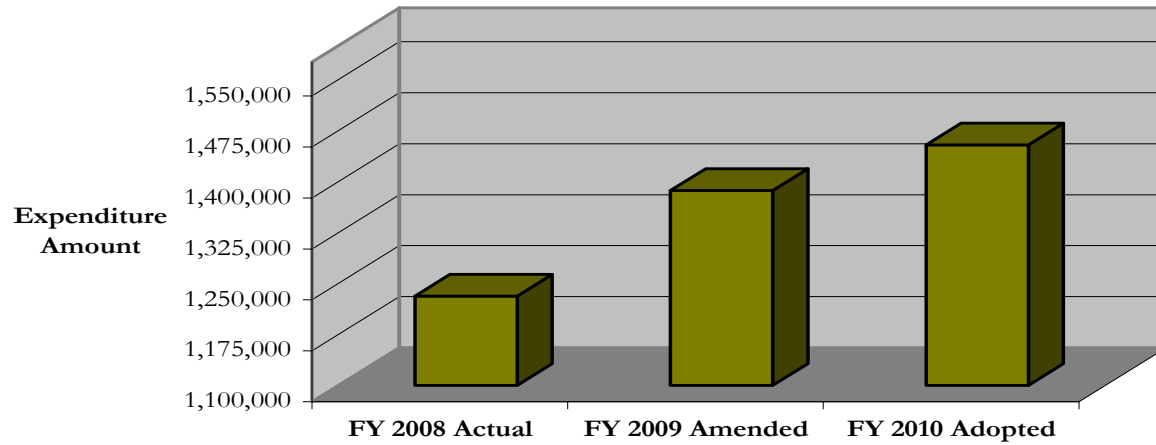
**Snow and Ice Removal:** The Snow and Ice Removal function consists of the plowing, scraping, and removing of snow and ice on the Town's streets and roads.

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

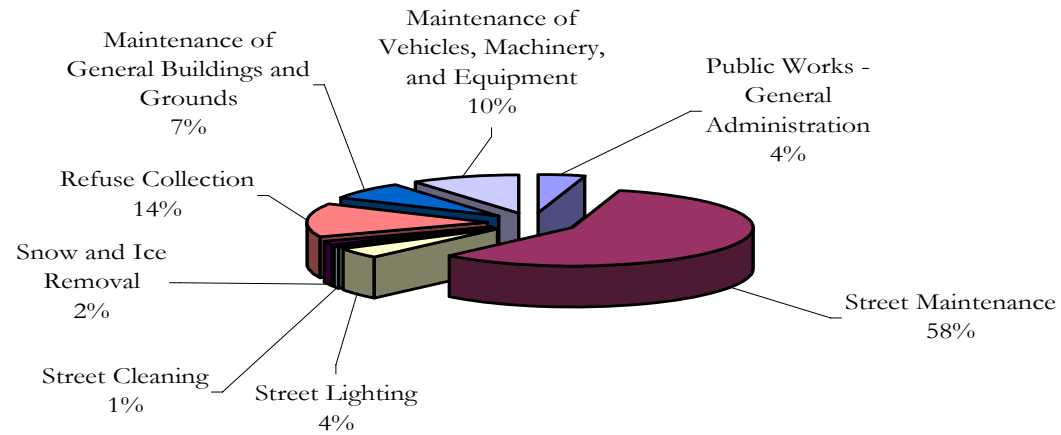
**Maintenance of General Buildings and Grounds:** The General Buildings and Grounds Maintenance function is responsible for the maintenance of all Town-owned and operated buildings except for the public utilities facilities. This includes expenditures for general maintenance, custodial maintenance, and 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 2010 Budgeted Expenditures by Function**





## PUBLIC WORKS

Public Works - General Administration Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC WORKS:</u></b>						
<b><u>GENERAL ADMINISTRATION:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4310-1100	Salaries & Wages – Regular	27,903	34,000	34,000	0	0.00%
10-4310-1200	Salaries & Wages – Overtime	123	200	200	0	0.00%
<i>Employee Benefits:</i>						
10-4310-2100	FICA/Medicare - Employer	2,238	2,300	2,300	0	0.00%
10-4310-2210	Virginia Retirement System	5,765	8,700	6,500	(2,200)	-25.29%
10-4310-2220	ICMA – Employer Contribution	840	600	600	0	0.00%
10-4310-2300	Hospital/Medical Plans	15,186	8,100	6,500	(1,600)	-19.75%
10-4310-2400	Group Life Insurance	896	450	300	(150)	-33.33%
10-4310-2500	Unemployment Insurance	25	145	145	0	0.00%
10-4310-2600	Workers' Compensation	1,450	300	300	0	0.00%
10-4310-2800	Employee Bonus	450	450	450	0	0.00%
<i>Contractual Services:</i>						
10-4310-3210	Repairs and Maintenance	224	1,000	500	(500)	-50.00%
<i>Other Charges:</i>						
10-4310-4220	Telecommunications	5,717	7,000	6,000	(1,000)	-14.29%
10-4310-4510	Mileage	0	250	200	(50)	-20.00%
10-4310-4520	Convention, Training, & Education	1,583	2,000	1,000	(1,000)	-50.00%
<i>Materials and Supplies:</i>						
10-4310-5200	Office Supplies & Equipment	1,434	2,000	1,500	(500)	-25.00%
10-4310-5700	Uniforms and Wearing Apparel	137	500	500	0	0.00%
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>63,971</b>	<b>67,995</b>	<b>60,995</b>	<b>(7,000)</b>	<b>-10.29%</b>

## PUBLIC WORKS, CONTINUED

Street Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STREET MAINTENANCE:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4320-1100	Salaries & Wages – Regular	196,862	210,000	218,000	8,000	3.81%
10-4320-1200	Salaries & Wages – Overtime	18,714	20,000	20,000	0	0.00%
10-4320-1300	Salaries & Wages – Holiday	0	500	500	0	0.00%
<i>Employee Benefits:</i>						
10-4320-2100	FICA/Medicare - Employer	16,058	18,000	18,000	0	0.00%
10-4320-2210	Virginia Retirement System	40,765	42,000	43,500	1,500	3.57%
10-4320-2220	ICMA – Employer Contribution	1,680	1,800	2,000	200	11.11%
10-4320-2300	Hospital/Medical Plans	37,422	43,000	45,000	2,000	4.65%
10-4320-2400	Group Life Insurance	2,167	2,600	2,600	0	0.00%
10-4320-2500	Unemployment Insurance	119	440	440	0	0.00%
10-4320-2600	Workers' Compensation	5,649	12,500	15,000	2,500	20.00%
10-4320-2800	Employee Bonus	1,600	1,600	1,600	0	0.00%
10-4320-2900	Accrued Annual & Sick Leave	4,027	0	0	0	#DIV/0!
<i>Contractual Services:</i>						
10-4320-3130	Engineering & Architectural Services	1,284	2,000	3,500	1,500	75.00%
10-4320-3210	Repairs and Maintenance – Streets,	29,360	35,000	80,000	45,000	128.57%
10-4320-3211	Repairs and Maintenance Equipment	5,788	0	0	0	#DIV/0!
10-4320-3220	Service Contracts	272,029	335,000	325,000	(10,000)	-2.99%
10-4320-3500	Laundry & Dry Cleaning	5,047	5,300	5,300	0	0.00%

**PUBLIC WORKS, CONTINUED**

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
10-4320-4220	Telecommunications	679	1,500	1,000	(500)	-33.33%
10-4330-4410	Lease of Equipment	0	5,000	5,000	0	0.00%
10-4320-4510	Mileage	0	300	150	(150)	-50.00%
10-4320-4520	Convention, Training, & Education	2,198	2,000	1,000	(1,000)	-50.00%
<i>Materials and Supplies:</i>						
10-4320-5100	Materials and Supplies	25,862	25,000	50,000	25,000	100.00%
10-4320-5200	Office Supplies & Equipment	420	500	500	0	0.00%
10-4320-5300	Food Supplies and Food Service	3,558	5,000	1,000	(4,000)	-80.00%
10-4320-5700	Uniforms and Wearing Apparel	649	1,000	800	(200)	-20.00%
<b>TOTAL STREET MAINTENANCE EXPENDITURES:</b>		<b>671,938</b>	<b>770,040</b>	<b>839,890</b>	<b>69,850</b>	<b>9.07%</b>

**Street Lighting Expenditures**

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STREET LIGHTING:</u></b>						
<i>Other Charges:</i>						
10-4321-4110	Electrical Services	56,268	61,000	62,500	1,500	2.46%
<i>Materials and Supplies:</i>						
10-4321-5100	Materials and Supplies	0	1,000	1,000	0	0.00%
<b>TOTAL STREET LIGHTING EXPENDITURES:</b>		<b>56,268</b>	<b>62,000</b>	<b>63,500</b>	<b>1,500</b>	<b>2.42%</b>

## PUBLIC WORKS, CONTINUED

Street Cleaning Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STREET CLEANING:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4322-1100	Salaries & Wages – Regular	2,379	5,500	6,100	600	10.91%
10-4322-1200	Salaries & Wages – Overtime	153	200	200	0	0.00%
<i>Employee Benefits</i>						
10-4322-2100	FICA/Medicare – Employer	185	450	450	0	0.00%
10-4322-2600	Workers’ Compensation	0	3,800	4,000	200	5.26%
<i>Materials and Supplies:</i>						
10-4322-5100	Materials and Supplies	0	1,000	1,000	0	0.00%
<b>TOTAL STREET CLEANING EXPENDITURES:</b>		<b>2,717</b>	<b>10,950</b>	<b>11,750</b>	<b>800</b>	<b>7.31%</b>

## PUBLIC WORKS, CONTINUED

Snow and Ice Removal Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SNOW &amp; ICE REMOVAL:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4323-1100	Salaries & Wages – Regular	3,152	8,000	8,000	0	0.00%
10-4323-1200	Salaries & Wages – Overtime	4,656	6,000	6,000	0	0.00%
<i>Employee Benefits</i>						
10-4323-2100	FICA/Medicare – Employer	563	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>						
10-4323-5100	Materials and Supplies	144	0	0	0	#DIV/0!
10-4323-5300	Food Service & Food Supplies	2,829	3,000	3,000	0	0.00%
10-4323-5400	Chemical Supplies	5,362	6,000	8,000	2,000	33.33%
<b>TOTAL SNOW &amp; ICE REMOVAL EXPENDITURES:</b>		<b>16,705</b>	<b>24,000</b>	<b>26,000</b>	<b>2,000</b>	<b>8.33%</b>

## PUBLIC WORKS, CONTINUED

Refuse Collection Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REFUSE COLLECTION:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4330-1100	Salaries & Wages – Regular	78,836	92,000	86,000	(6,000)	-6.52%
10-4330-1200	Salaries & Wages – Overtime	34	1,000	1,000	0	0.00%
<i>Employee Benefits:</i>						
10-4330-2100	FICA/Medicare - Employer	6,022	7,000	6,500	(500)	-7.14%
10-4330-2210	Virginia Retirement System	14,721	16,000	16,000	0	0.00%
10-4330-2220	ICMA – Employer Contribution	0	1,000	1,000	0	0.00%
10-4330-2300	Hospital/Medical Plans	16,872	18,000	18,000	0	0.00%
10-4330-2400	Group Life Insurance	837	1,000	1,000	0	0.00%
10-4330-2500	Unemployment Insurance	40	220	220	0	0.00%
10-4330-2600	Workers' Compensation	2,200	3,500	3,800	300	8.57%
10-4330-2800	Employee Bonus	600	600	600	0	0.00%
<i>Contractual Services:</i>						
10-4330-3130	Engineering & Architectural Services	0	15,500	0	(15,500)	-100.00%
10-4330-3210	Repairs and Maintenance	0	500	0	(500)	-100.00%
10-4330-3400	Advertising	857	1,000	1,200	200	20.00%
10-4330-3500	Laundry and Dry Cleaning	2,340	2,800	2,800	0	0.00%
10-4330-3800	Other Contractual Services	57,846	63,000	63,000	0	0.00%
<i>Other Charges:</i>						
10-4330-4410	Lease of Equipment	0	3,000	2,000	(1,000)	-33.33%
<i>Materials and Supplies:</i>						
10-4330-5100	Materials and Supplies	1,764	2,500	2,500	0	0.00%
10-4330-5700	Uniforms and Wearing Apparel	700	800	800	0	0.00%
<b>TOTAL REFUSE COLLECTION EXPENDITURES:</b>		<b>183,669</b>	<b>229,420</b>	<b>206,420</b>	<b>(23,000)</b>	<b>-10.03%</b>

## PUBLIC WORKS, CONTINUED

Maintenance of General Buildings and Grounds Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MAINTENANCE OF GENERAL BUILDINGS &amp; GROUNDS:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4340-1100	Salaries & Wages – Regular	943	5,500	5,500	0	0.00%
10-4340-1200	Salaries & Wages – Overtime	22	250	250	0	0.00%
<i>Employee Benefits:</i>						
10-4340-2100	FICA/Medicare - Employer	73	400	400	0	0.00%
10-4340-2600	Workers' Compensation	0	40	40	0	0.00%
<i>Contractual Services:</i>						
10-4340-3210	Repairs and Maintenance	21,407	15,000	16,000	1,000	6.67%
10-4340-3220	Service Contracts	19,573	25,000	18,500	(6,500)	-26.00%
<i>Other Charges:</i>						
10-4340-4110	Electrical Services	14,794	16,000	16,500	500	3.13%
10-4340-4120	Heating Services	21,821	23,500	25,500	2,000	8.51%
<i>Materials and Supplies:</i>						
10-4340-5100	Materials and Supplies	16,689	15,000	16,000	1,000	6.67%
10-4340-5800	Janitorial Supplies	3,804	5,000	5,000	0	0.00%
<b>TOTAL GENERAL BUILDINGS &amp; GROUNDS:</b>		<b>99,127</b>	<b>105,690</b>	<b>103,690</b>	<b>(2,000)</b>	<b>-1.89%</b>

## PUBLIC WORKS, CONTINUED

Maintenance of Vehicles, Machinery, & Equipment Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MAINTENANCE OF VEHICLES, MACHINERY, &amp; EQUIPMENT:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4350-1100	Salaries & Wages – Regular	18,322	29,000	29,000	0	0.00%
10-4350-1200	Salaries & Wages – Overtime	191	500	500	0	0.00%
<i>Employee Benefits:</i>						
10-4350-2100	FICA/Medicare - Employer	1,414	2,000	2,000	0	0.00%
10-4350-2600	Workers' Compensation	0	450	450	0	0.00%
<i>Contractual Services:</i>						
10-4350-3210	Repairs and Maintenance	57,486	30,000	45,000	15,000	50.00%
<i>Materials and Supplies:</i>						
10-4350-5100	Materials and Supplies	23,714	17,000	20,000	3,000	17.65%
10-4350-5600	Vehicle and Powered Equipment	35,897	38,000	45,000	7,000	18.42%
<b>TOTAL VEHICLES, MACHINERY &amp; EQUIPMENT:</b>		<b>137,024</b>	<b>116,950</b>	<b>141,950</b>	<b>25,000</b>	<b>21.38%</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES:</b>		<b>1,231,418</b>	<b>1,387,045</b>	<b>1,454,195</b>	<b>67,150</b>	<b>4.84%</b>



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## PLANNING AND COMMUNITY DEVELOPMENT

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

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

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

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

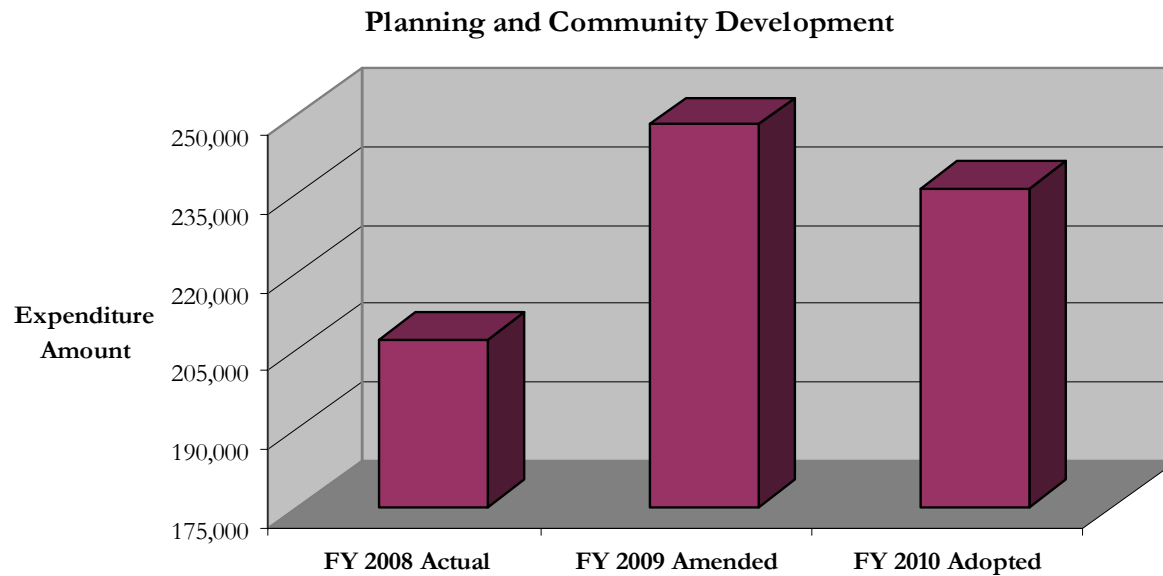
**Community and Economic Development (Enhancement):** The Community and Economic Development (Enhancement) function is responsible for the coordination of the Town's enhancement program, which includes planning and organizing events for the Town and fostering and advocating community and economic development,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

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

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

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

The Town has been a Tree City for four 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 Zoning Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PLANNING &amp; COMMUNITY DEVELOPMENT:</u></b>						
<b><u>PLANNING &amp; ZONING:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4410-1100	Salaries & Wages – Regular	63,523	80,000	75,000	(5,000)	-6.25%
<i>Employee Benefits:</i>						
10-4410-2100	FICA/Medicare - Employer	4,728	5,700	5,700	0	0.00%
10-4410-2210	Virginia Retirement System	9,915	10,200	10,500	300	2.94%
10-4410-2220	ICMA – Employer Contribution	210	300	300	0	0.00%
10-4410-2300	Hospital/Medical Plans	5,328	5,700	6,000	300	5.26%
10-4410-2400	Group Life Insurance	564	600	600	0	0.00%
10-4410-2500	Unemployment Insurance	0	75	75	0	0.00%
10-4410-2800	Employee Bonus	250	250	250	0	0.00%
<i>Contractual Services:</i>						
10-4410-3130	Engineering & Architectural Services	9,307	13,000	13,000	0	0.00%
10-4410-3300	Printing	0	600	600	0	0.00%
<i>Other Charges:</i>						
10-4420-4210	Postal Services	0	800	800	0	0.00%
10-4420-4510	Mileage	0	800	800	0	0.00%
10-4420-4520	Convention, Training, and Education	0	2,700	2,700	0	0.00%
<i>Materials and Supplies:</i>						
10-4410-5100	Materials and Supplies	1,068	1,500	1,500	0	0.00%
10-4410-5200	Office Supplies & Equipment	0	500	500	0	0.00%
10-4410-5300	Food Supplies & Food Services	0	0	200	200	#DIV/0!
<b>TOTAL PLANNING &amp; ZONING EXPENDITURES:</b>		<b>94,894</b>	<b>122,725</b>	<b>118,525</b>	<b>(4,200)</b>	<b>-3.42%</b>

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

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2008 Actual Expenditures</b>	<b>FY 2009 Amended Budget</b>	<b>FY 2010 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>PLANNING COMMISSION:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4411-1100	Salaries & Wages – Regular	12,600	12,600	12,600	0	0.00%
<i>Employee Benefits:</i>						
10-4411-2100	FICA/Medicare - Employer	964	975	975	0	0.00%
<i>Contractual Services:</i>						
10-4411-3130	Engineering & Architectural Services	0	500	500	0	0.00%
10-4411-3400	Advertising	764	1,400	1,400	0	0.00%
<i>Other Charges:</i>						
10-4411-4510	Mileage	0	125	125	0	0.00%
10-4411-4520	Convention, Training, and Education	103	125	125	0	0.00%
<i>Materials and Supplies:</i>						
10-4411-5100	Materials and Supplies	0	150	150	0	0.00%
10-4411-5200	Office Supplies and Equipment	141	150	150	0	0.00%
<b>TOTAL PLANNING COMMISSION EXPENDITURES:</b>		<b>14,572</b>	<b>16,025</b>	<b>16,025</b>	<b>0</b>	<b>0.00%</b>

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Board of Zoning Appeals Expenditures

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

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Community and Economic Development (Enhancement) Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMUNITY &amp; ECONOMIC DEVELOPMENT (ENHANCEMENT):</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4420-1100	Salaries & Wages – Regular	30,328	31,250	31,250	0	0.00%
<i>Employee Benefits:</i>						
10-4420-2100	FICA/Medicare - Employer	2,305	2,450	2,450	0	0.00%
<i>Contractual Services:</i>						
10-4420-3220	Service Contracts	17,998	25,000	23,000	(2,000)	-8.00%
10-4420-3300	Printing	0	3,000	1,800	(1,200)	-40.00%
10-4420-3400	Advertising	5,949	2,000	3,000	1,000	50.00%
<i>Other Charges:</i>						
10-4420-4210	Postal Services	89	1,000	500	(500)	-50.00%
10-4420-4510	Mileage	611	750	700	(50)	-6.67%
10-4420-4520	Convention, Training, and Education	1,849	2,500	2,000	(500)	-20.00%
10-4420-4610	Association and Membership Dues	125	0	0	0	0.00%
<i>Materials and Supplies:</i>						
10-4420-5100	Materials and Supplies	32,329	28,000	27,000	(1,000)	-3.57%
10-4420-5200	Office Supplies and Equipment	879	1,500	1,000	(500)	-33.33%
10-4420-5300	Food Supplies and Food Service	1,084	1,500	900	(600)	-40.00%
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT:</b>		<b>93,546</b>	<b>98,950</b>	<b>93,600</b>	<b>(5,350)</b>	<b>-5.41%</b>

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Woodstock Enhancement Committee Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WOODSTOCK ENHANCEMENT COMMITTEE:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4420-1100	Salaries & Wages – Regular	1,320	2,500	0	(2,500)	-100.00%
<i>Employee Benefits:</i>						
10-4420-2100	FICA/Medicare - Employer	0	200	0	(200)	-100.00%
<b><u>TOTAL WOODSTOCK ENHANCEMENT COMMITTEE:</u></b>		<b>1,320</b>	<b>2,700</b>	<b>0</b>	<b>(2,700)</b>	<b>-100.00%</b>

Economic Development Authority Expenditures

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

## PLANNING AND COMMUNITY DEVELOPMENT, CONTINUED

Tree Board Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TREE BOARD:</u></b>						
<i>Contractual Services:</i>						
10-4423-3120	Consulting Services	321	2,000	2,000	0	0.00%
<i>Other Charges:</i>						
10-4423-4510	Mileage	0	100	100	0	0.00%
10-4423-4520	Convention, Training, and Education	449	600	600	0	0.00%
<b>TOTAL TREE BOARD EXPENDITURES:</b>		<b>770</b>	<b>2,700</b>	<b>2,700</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT EXPENDITURES:</b>		<b>207,147</b>	<b>248,425</b>	<b>236,175</b>	<b>(12,250)</b>	<b>-8.83%</b>



## PARKS AND RECREATION

Parks and Recreation consists of expenditures for the following functions:

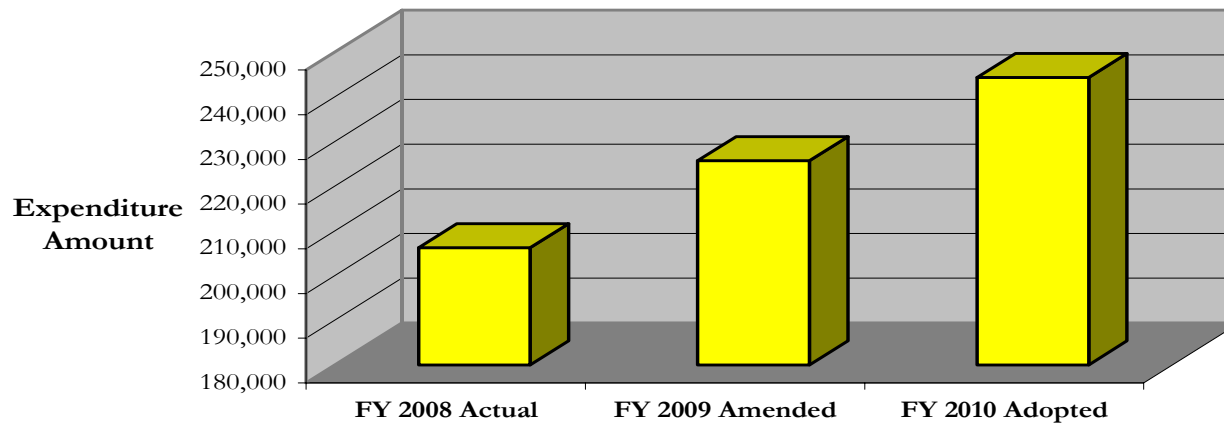
**Field Maintenance:** The Field Maintenance function preserves and maintains the little league fields located at Riverview Park.

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

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

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

**Parks and Recreation**



**PARKS AND RECREATION**

**Field Maintenance Expenditures**

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

**Parks Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2008 Actual Expenditures</u>	<u>FY 2009 Amended Budget</u>	<u>FY 2010 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>PARKS:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4830-1100	Salaries & Wages - Regular	59,360	60,000	60,000	0	0.00%
10-4830-1200	Salaries & Wages – Overtime	7,182	10,000	13,000	3,000	30.00%
<i>Employee Benefits:</i>						
10-4830-2100	FICA/Medicare - Employer	4,949	6,000	6,000	0	0.00%
10-4830-2600	Workers' Compensation	0	2,150	2,150	0	0.00%

## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>						
10-4830-3210	Repairs and Maintenance	74	3,700	8,000	4,300	116.22%
10-4830-3400	Advertising	807	500	750	250	50.00%
10-4830-3800	Other Contractual Services	18,154	20,000	7,500	(12,500)	-62.50%
10-4830-4320	General Liability Insurance	0	1,500	2,000	500	33.33%
<i>Materials and Supplies:</i>						
10-4830-5100	Materials and Supplies	7,866	4,500	8,000	3,500	77.78%
10-4830-5600	Vehicle and Powered Equipment	392	2,000	2,000	0	0.00%
10-4830-5700	Uniforms and Wearing Apparel	202	500	500	0	0.00%
10-4830-5800	Janitorial Supplies	7,271	8,000	8,500	500	6.25%
<b>TOTAL PARK EXPENDITURES:</b>		<b>106,256</b>	<b>118,850</b>	<b>118,400</b>	<b>(450)</b>	<b>-0.38%</b>

Park Commission Expenditures

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

## PARKS AND RECREATION, CONTINUED

Swimming Pool Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SWIMMING POOL:</u></b>						
<i>Salaries &amp; Benefits:</i>						
10-4840-1100	Salaries & Wages - Regular	57,852	55,000	58,000	3,000	5.45%
10-4840-1200	Salaries & Wages – Overtime	11,965	15,000	16,500	1,500	10.00%
<i>Employee Benefits:</i>						
10-4840-2100	FICA/Medicare - Employer	5,309	6,000	8,000	2,000	33.33%
<i>Contractual Services:</i>						
10-4840-3210	Repairs and Maintenance	681	3,000	10,000	7,000	233.33%
10-4840-3800	Other Contractual Services	2,546	225	250	25	11.11%
<i>Other Charges</i>						
10-4840-4110	Electrical Services	5,331	6,800	7,500	700	10.29%
10-4840-3220	Telecommunications	628	700	750	50	7.14%
10-4830-4320	General Liability Insurance	0	1,500	2,000	500	33.33%
<i>Materials and Supplies:</i>						
10-4840-5100	Materials and Supplies	4,644	3,500	6,500	3,000	85.71%
10-4840-5400	Chemical Supplies	8,048	8,700	10,500	1,800	20.69%
10-4840-5700	Uniforms and Wearing Apparel	255	400	400	0	0.00%
10-4840-5800	Janitorial Supplies	1,025	2,500	2,000	(500)	-20.00%
<b>TOTAL POOL EXPENDITURES:</b>		<b>98,284</b>	<b>103,325</b>	<b>122,400</b>	<b>19,075</b>	<b>18.46%</b>
<b>TOTAL PARKS AND RECREATION EXPENDITURES:</b>		<b>206,236</b>	<b>225,675</b>	<b>244,300</b>	<b>18,625</b>	<b>8.25%</b>

## 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.

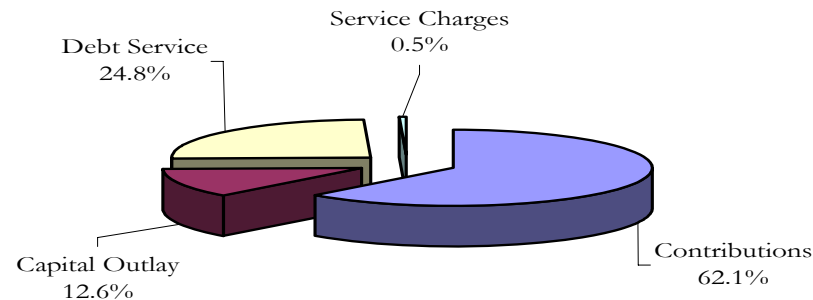
**Capital Outlay:** The Capital Outlay function accounts for expenditures related to the Town's fixed asset additions and contribution projects.

**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. For fiscal year 2010, the Recreation Fund has been eliminated and thus parks and recreation activities have become a department within the General Fund.

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

**FY 2010 Non-Departmental Expenditures**



## NON-DEPARTMENTAL

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NON-DEPARTMENTAL:</u></b>						
<b><u>CONTRIBUTIONS:</u></b>						
10-4900-4710	Contribution to Rescue Squad	47,000	24,000	99,000	75,000	312.50%
10-4900-4720	Contribution to Fire Department	27,000	29,000	234,000	205,000	706.90%
<b>TOTAL CONTRIBUTIONS:</b>		<b>74,000</b>	<b>53,000</b>	<b>333,000</b>	<b>280,000</b>	<b>528.30%</b>
<b><u>CAPITAL OUTLAY:</u></b>						
10-4910-6100	Machinery and Equipment	8,598	12,329	0	(12,329)	-100.00%
10-4910-6400	Motor Vehicles and Equipment	91,794	0	0	0	#DIV/0!
10-4910-6600	Capital Leases	0	17,500	13,575	(3,925)	-22.43%
10-4910-6800	Comprehensive Plan Update	17,732	5,000	0	(5,000)	-100.00%
10-4910-6901	Swimming Pool Project	0	0	24,000	24,000	#DIV/0!
10-4910-6902	Tennis Court Project	0	0	30,000	30,000	#DIV/0!
10-4910-6910	Streetscape Project	79,405	1,490,000	0	(1,490,000)	-100.00%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>197,529</b>	<b>1,524,829</b>	<b>67,575</b>	<b>(1,457,254)</b>	<b>-95.57%</b>
<b><u>DEBT SERVICE:</u></b>						
10-4920-7110	Principal Payments	285,962	178,000	120,000	(58,000)	-32.58%
10-4920-7120	Interest Payments	26,472	19,100	13,000	(6,100)	-31.94%
<b>TOTAL DEBT SERVICE:</b>		<b>312,435</b>	<b>197,100</b>	<b>133,000</b>	<b>(64,100)</b>	<b>-32.52%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TRANSFERS &amp; RESERVES:</u></b>						
10-4930-8300	Transfer to Recreation Fund	800,000	251,775	0	(251,775)	-100.00%
<b>TOTAL TRANSFERS &amp; RESERVES:</b>		<b>800,000</b>	<b>251,775</b>	<b>0</b>	<b>(251,775)</b>	<b>-100.00%</b>
<b><u>SERVICE CHARGES:</u></b>						
10-4940-4800	Bank Service Charges	2,998	6,000	2,500	(3,500)	-58.33%
<b>TOTAL SERVICE CHARGES:</b>		<b>2,998</b>	<b>6,000</b>	<b>2,500</b>	<b>(3,500)</b>	<b>-58.33%</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES:</b>		<b>1,386,961</b>	<b>2,032,704</b>	<b>536,075</b>	<b>(1,496,629)</b>	<b>-73.63%</b>
<b>GENERAL FUND EXPENDITURE TOTALS:</b>		<b>5,107,563</b>	<b>5,964,012</b>	<b>4,531,933</b>	<b>(1,432,079)</b>	<b>-24.01%</b>

## PUBLIC UTILITIES FUND SUMMARIES

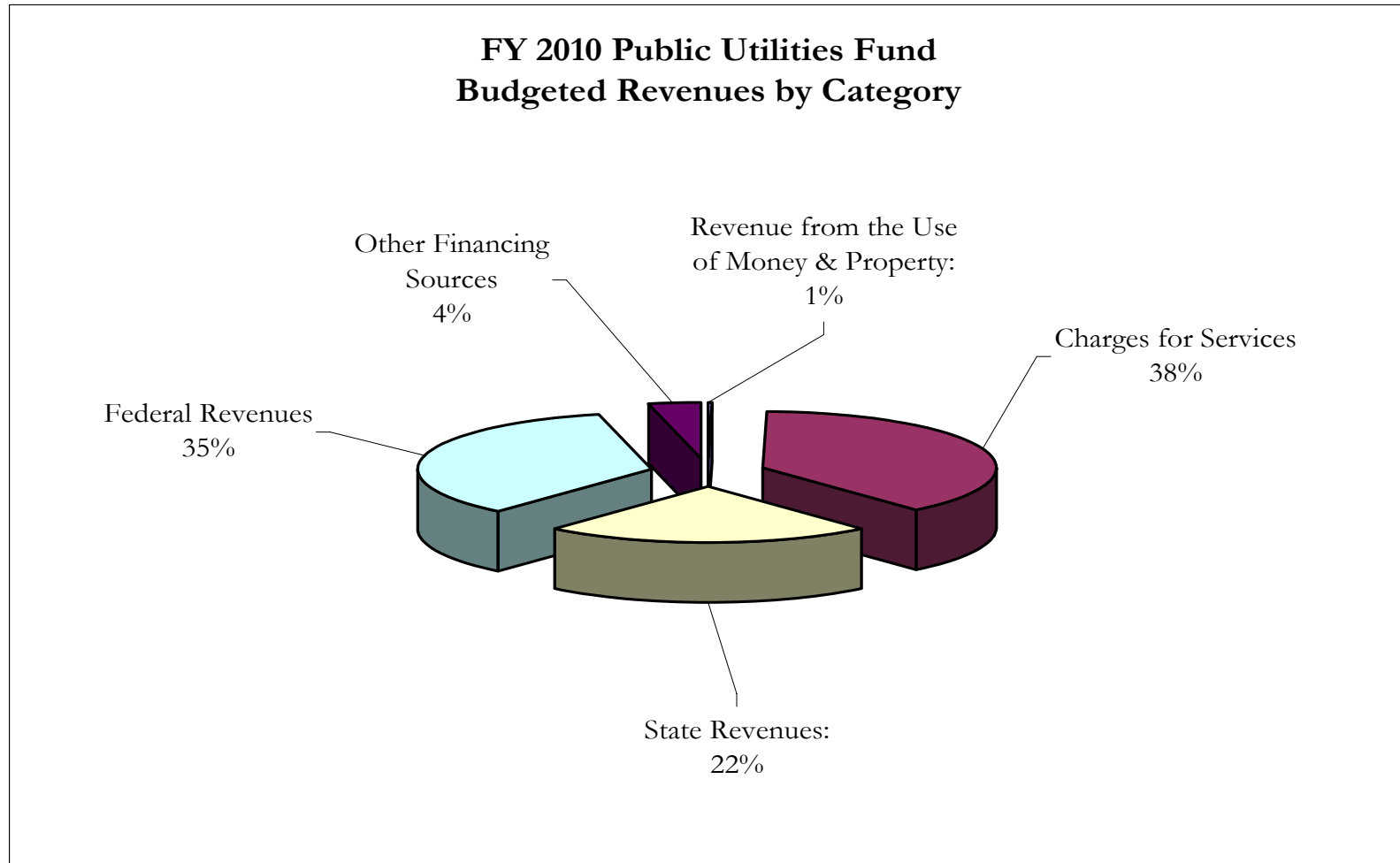
Public Utilities Fund Revenues Summary

	FY 2008 Actual Revenues	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC UTILITIES FUND REVENUES:</u></b>					
Revenue from the Use of Money & Property	106,998	45,000	31,925	(13,075)	-29.06%
Charges for Services	2,895,016	3,455,000	3,525,000	70,000	2.03%
Fines/Forfeitures	300	300	200	(100)	-33.33%
Miscellaneous Revenues	28,866	3,000	4,500	1,500	50.00%
State Revenues	2,492,468	9,600,000	2,100,000	(7,500,000)	-78.13%
Federal Revenues	1,359,519	6,500,000	3,200,000	(3,300,000)	-50.77%
Other Financing Sources	776,713	1,714,000	345,000	(1,369,000)	-79.87%
<b>PUBLIC UTILITIES FUND REVENUES:</b>	<b>7,659,881</b>	<b>21,317,300</b>	<b>9,206,625</b>	<b>(12,110,675)</b>	<b>-56.81%</b>



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Revenues by Category



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

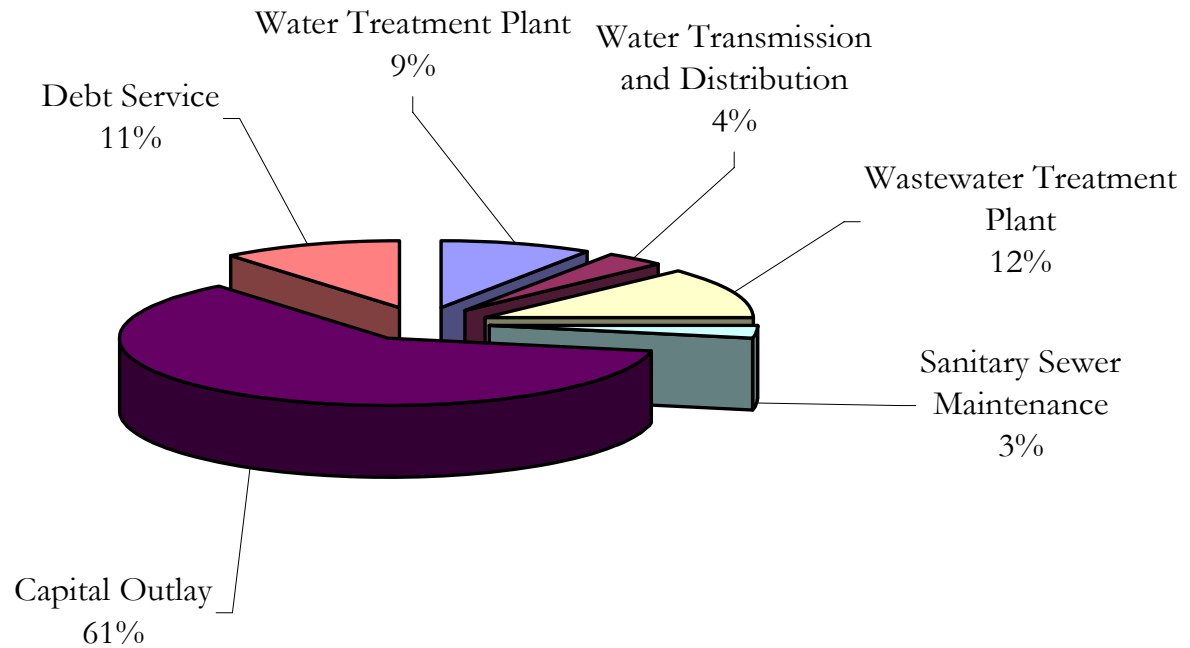
Public Utilities Fund Expenditures Summary

	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC UTILITIES FUND EXPENDITURES:</u></b>					
Water Treatment Plant	771,353	937,000	844,125	(92,875)	-9.91%
Water Transmission and Distribution	281,157	349,050	339,600	(9,450)	(0)
Wastewater Treatment Plant	714,776	867,050	1,120,950	253,900	29.28%
Sanitary Sewer Maintenance	241,804	276,900	265,950	(10,950)	-3.95%
Capital Outlay	4,474,967	17,719,300	5,645,000	(12,074,300)	-68.14%
Debt Service	681,734	862,000	985,000	123,000	14.27%
Transfers and Reserves	0	300,000	0	(300,000)	-100.00%
Service Charges	2,976	6,000	6,000	0	0.00%
<b>PUBLIC UTILITIES FUND EXPENDITURES:</b>	<b>7,168,767</b>	<b>21,317,300</b>	<b>9,206,625</b>	<b>(12,110,675)</b>	<b>-56.81%</b>

**PUBLIC UTILITIES FUND SUMMARIES, CONTINUED**

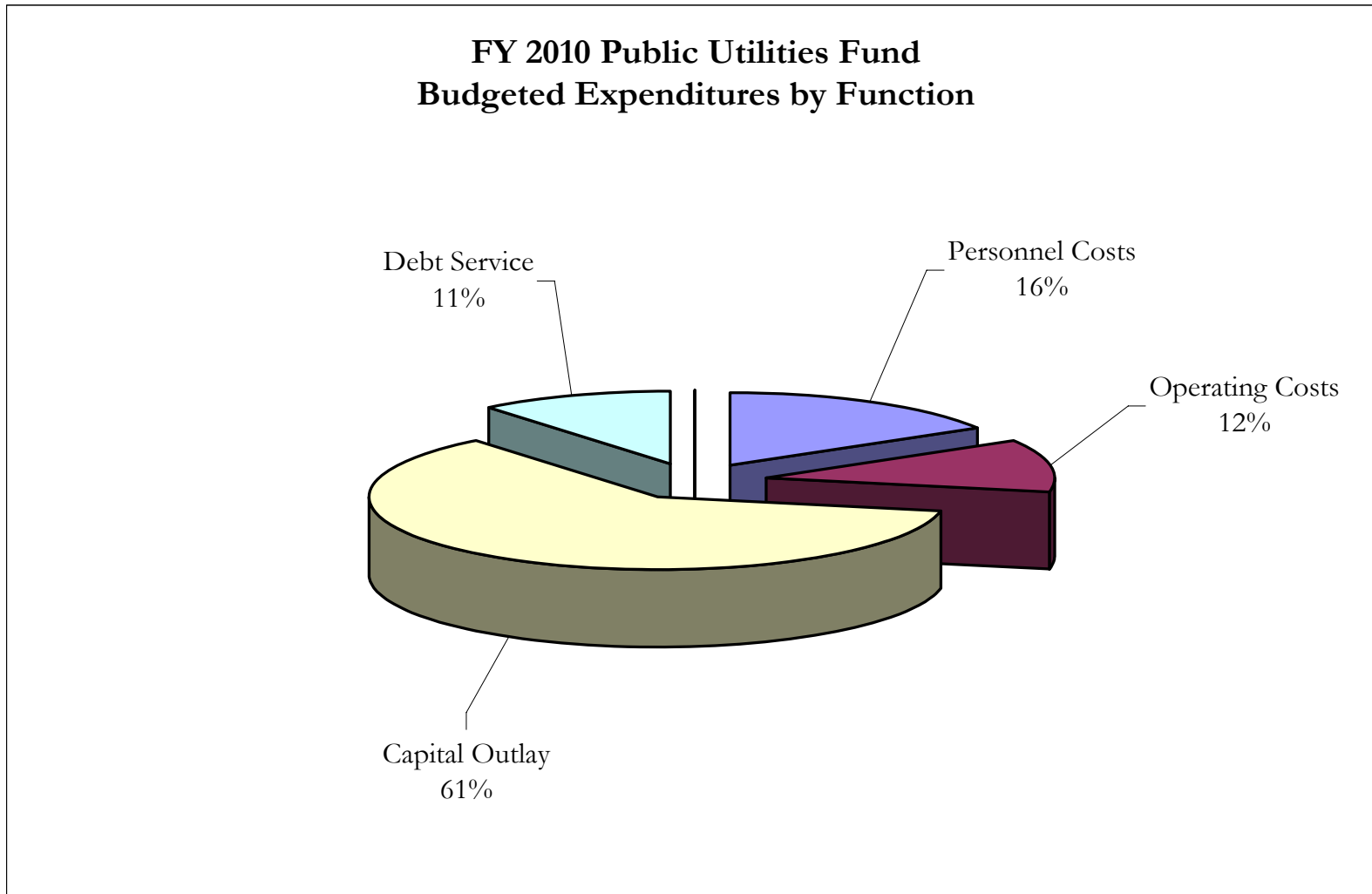
**Chart – Public Utilities Fund Expenditures by Department**

### FY 2010 Public Utilities Fund Budgeted Expenditures by Department



PUBLIC UTILITIES FUND SUMMARIES, CONTINUED

Chart – Public Utilities Fund Expenditures by Function



## PUBLIC UTILITIES FUND REVENUES

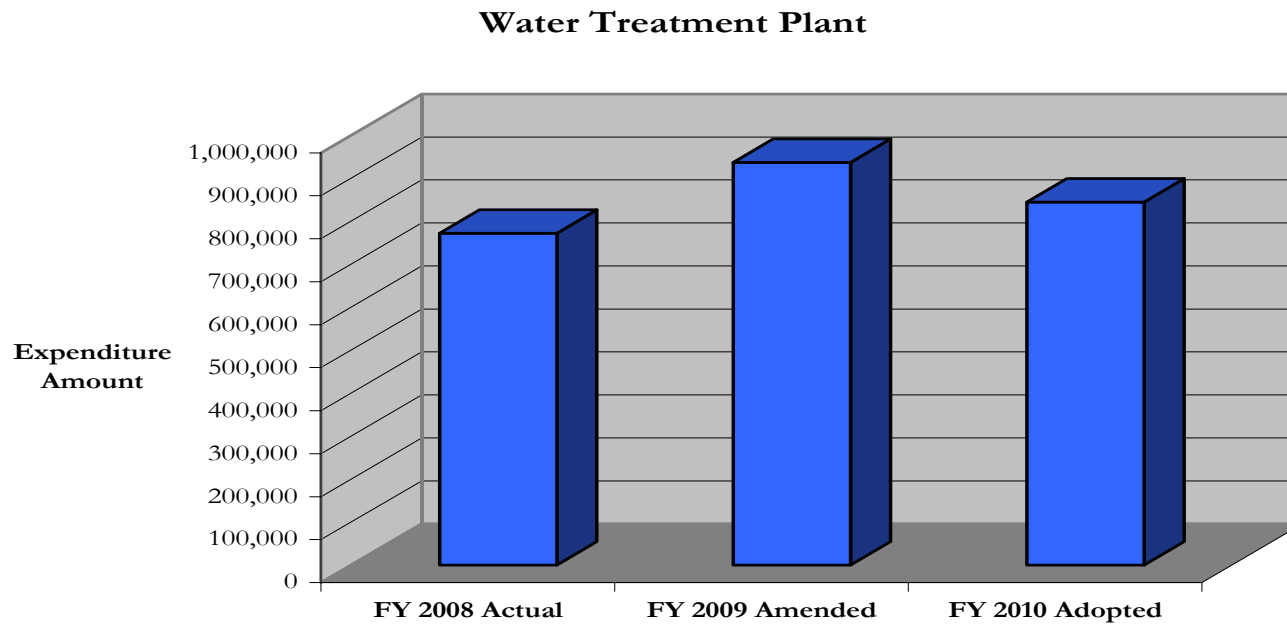
Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PUBLIC UTILITIES FUND REVENUES:</u></b>						
<b><u>Revenue from the Use of</u></b>						
<b><u>Money &amp; Property:</u></b>						
60-3150-0080	Interest on Bank Deposits	67,419	25,000	25,000	0	0.00%
60-3150-0082	Dividends on Investments	39,579	20,000	6,925	(13,075)	-65.38%
		<b>106,998</b>	<b>45,000</b>	<b>31,925</b>	<b>(13,075)</b>	<b>-29.06%</b>
<b><u>Charges for Services:</u></b>						
60-3160-0100	Water Receipts	1,152,181	1,190,000	1,190,000	0	0.00%
60-3160-0101	Sewer Receipts	1,199,852	1,700,000	1,985,000	285,000	16.76%
60-3160-0102	Water Connection Charges	177,781	175,000	110,000	(65,000)	-37.14%
60-3160-0103	Sewer Connection Charges	317,071	350,000	200,000	(150,000)	-42.86%
60-3160-0104	Penalties – Water and Sewer	48,131	40,000	40,000	0	0.00%
		<b>2,895,016</b>	<b>3,455,000</b>	<b>3,525,000</b>	<b>70,000</b>	<b>2.03%</b>
<b><u>Fines/Forfeitures:</u></b>						
60-3140-0062	FOG Program Fines and Surcharges	300	300	200	(100)	-33.33%
		<b>300</b>	<b>300</b>	<b>200</b>	<b>(100)</b>	<b>-33.33%</b>
<b><u>Miscellaneous Revenue:</u></b>						
60-3170-0120	Miscellaneous Receipts	28,866	3,000	4,500	1,500	50.00%
		<b>28,866</b>	<b>3,000</b>	<b>4,500</b>	<b>1,500</b>	<b>50.00%</b>

## PUBLIC UTILITIES FUND REVENUES, CONTINUED

Account Number	Account Name	FY 2008 Actual Revenues	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>State Revenues:</i>						
<i>Categorical Aid:</i>						
60-3320-0540	Virginia Clean Water Revolving Loan	2,492,468	9,600,000	2,100,000	(7,500,000)	-78.13%
		<u>2,492,468</u>	<u>9,600,000</u>	<u>2,100,000</u>	<u>(7,500,000)</u>	<u>-78.13%</u>
<i>Federal Revenues:</i>						
<i>Categorical Aid:</i>						
60-3320-0541	Water Quality Improvement Fund Grant	1,359,519	6,500,000	3,200,000	(3,300,000)	-50.77%
		<u>1,359,519</u>	<u>6,500,000</u>	<u>3,200,000</u>	<u>(3,300,000)</u>	<u>-50.77%</u>
<i>Other Financing Sources:</i>						
<i>Non-Revenue Receipts:</i>						
60-3410-0604	Proceeds from Indebtedness	776,713	1,714,000	345,000	(1,369,000)	-79.87%
		<u>776,713</u>	<u>1,714,000</u>	<u>345,000</u>	<u>(1,369,000)</u>	<u>-79.87%</u>
<b>TOTAL PUBLIC UTILITIES FUND REVENUES:</b>		<b>7,659,881</b>	<b>21,317,300</b>	<b>9,206,625</b>	<b>(12,110,675)</b>	<b>-56.81%</b>

## WATER TREATMENT PLANT

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





## WATER TREATMENT PLANT

Water Treatment Plant Expenditures

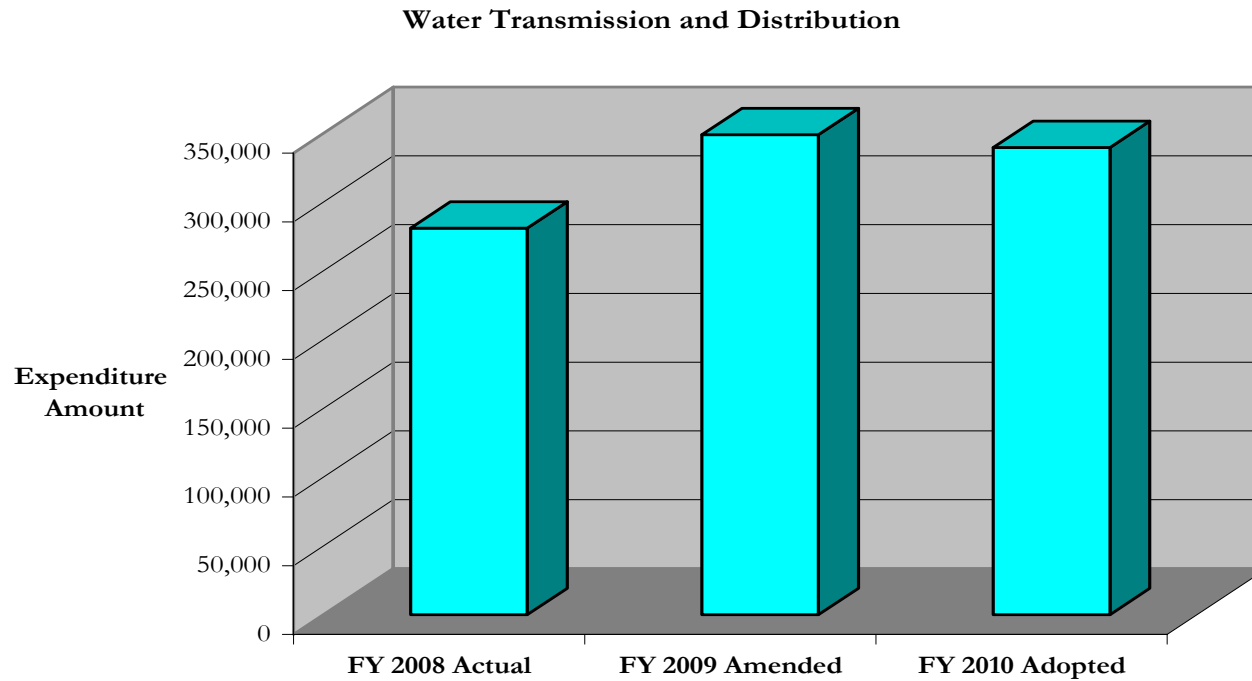
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WATER TREATMENT PLANT:</u></b>						
<b><i>Salaries &amp; Benefits:</i></b>						
60-4710-1100	Salaries & Wages – Regular	256,776	325,000	300,000	(25,000)	-7.69%
60-4710-1200	Salaries & Wages – Overtime	12,967	15,500	15,500	0	0.00%
60-4710-1300	Salaries & Wages – Holiday	5,590	8,000	6,500	(1,500)	-18.75%
<b><i>Employee Benefits:</i></b>						
60-4710-2100	FICA/Medicare - Employer	20,658	30,000	30,000	0	0.00%
60-4710-2210	Virginia Retirement System	44,946	55,000	55,000	0	0.00%
60-4710-2220	ICMA – Employer Contribution	2,010	3,000	3,000	0	0.00%
60-4710-2300	Hospital/Medical Plans	36,078	52,000	55,000	3,000	5.77%
60-4710-2400	Group Life Insurance	2,063	3,500	3,000	(500)	-14.29%
60-4710-2500	Unemployment Insurance	43	200	200	0	0.00%
60-4710-2600	Workers’ Compensation	5,000	3,000	3,500	500	16.67%
60-4710-2800	Employee Bonus	1,050	1,250	1,050	(200)	-16.00%
60-4710-2900	Accrued Annual and Sick Leave	3,641	0	0	0	#DIV/0!
<b><i>Contractual Services:</i></b>						
60-4710-3110	Accounting and Auditing Services	6,170	8,000	8,000	0	0.00%
60-4710-3130	Engineering and Architectural Services	9,206	30,000	12,000	(18,000)	-60.00%
60-4710-3140	Legal Services	0	1,000	1,000	0	0.00%
60-4710-3210	Repairs and Maintenance	32,349	45,000	35,000	(10,000)	-22.22%
60-4710-3220	Service Contracts	53,261	50,000	55,000	5,000	10.00%
60-4710-3300	Printing	1,214	500	500	0	0.00%
60-4710-3400	Advertising	0	500	500	0	0.00%
60-4710-3500	Laundry and Dry Cleaning	4,279	4,200	4,800	600	14.29%
60-4710-3700	Sludge Removal	76,000	65,000	25,000	(40,000)	-61.54%

## WATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
60-4710-4110	Electrical Services	69,484	75,000	65,000	(10,000)	-13.33%
60-4710-4120	Heating Services	29,921	40,000	35,000	(5,000)	-12.50%
60-4710-4210	Postal Services	2,302	1,900	2,000	100	5.26%
60-4710-4220	Telecommunications	4,491	4,800	5,200	400	8.33%
60-4710-4310	Vehicle Liability Insurance	0	3,000	3,500	500	16.67%
60-4710-4320	General Liability Insurance	0	5,500	6,000	500	9.09%
60-4710-4510	Mileage	0	250	250	0	0.00%
60-4710-4520	Convention, Training, & Education	1,944	4,000	4,000	0	0.00%
60-4710-4610	Association and Membership Dues	2,576	2,500	4,000	1,500	60.00%
60-4710-4620	Books/Subscriptions/Educational	196	500	500	0	0.00%
<i>Materials and Supplies:</i>						
60-4710-5100	Materials & Supplies	12,628	15,000	15,500	500	3.33%
60-4710-5200	Office Supplies & Equipment	1,586	2,000	1,500	(500)	-25.00%
60-4710-5300	Food Supplies and Food Service	588	600	625	25	4.17%
60-4710-5400	Chemical and Laboratory Supplies	64,754	70,000	80,000	10,000	14.29%
60-4710-5600	Vehicle and Powered Equipment	6,653	10,000	5,000	(5,000)	-50.00%
60-4710-5700	Uniforms and Wearing Apparel	387	500	500	0	0.00%
60-4710-5800	Janitorial Supplies	544	800	1,000	200	25.00%
<b>TOTAL WATER TREATMENT PLANT EXPENDITURES:</b>		<b>771,353</b>	<b>937,000</b>	<b>844,125</b>	<b>(92,875)</b>	<b>-9.91%</b>

## WATER TRANSMISSION AND DISTRIBUTION

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



## WATER TRANSMISSION AND DISTRIBUTION

Water Transmission and Distribution Expenditures

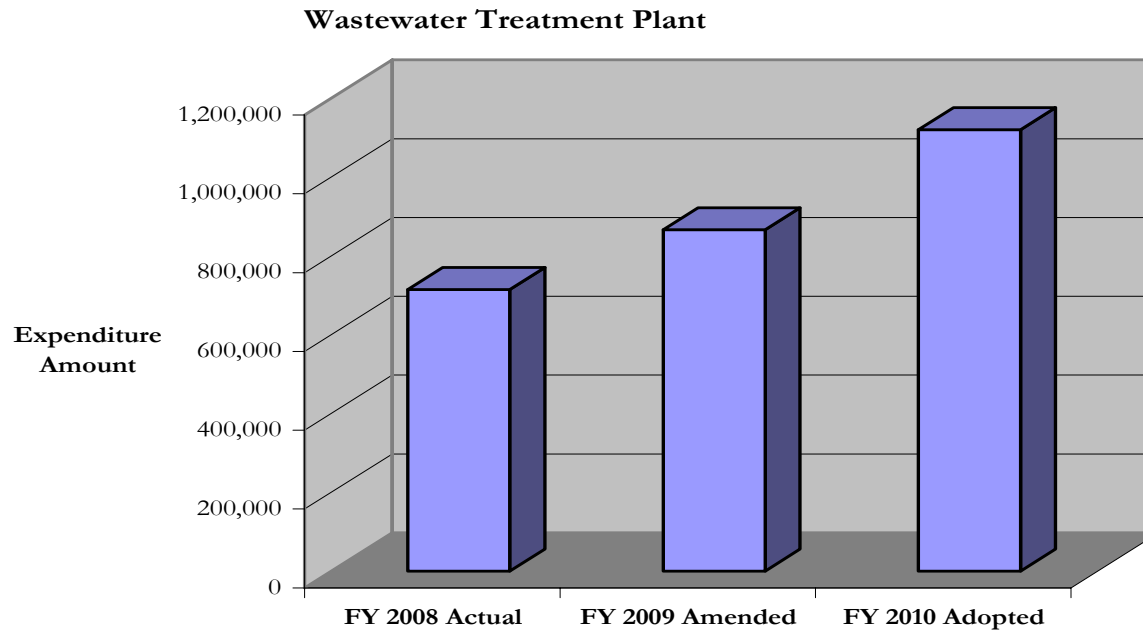
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WATER TRANSMISSION &amp; DISTRIBUTION:</u></b>						
<b><i>Salaries &amp; Benefits:</i></b>						
60-4720-1100	Salaries & Wages – Regular	125,123	145,000	145,000	0	0.00%
60-4720-1200	Salaries & Wages – Overtime	17,896	25,000	27,500	2,500	10.00%
60-4720-1300	Salaries & Wages – Holiday	0	500	500	0	0.00%
<b><i>Employee Benefits:</i></b>						
60-4720-2100	FICA/Medicare - Employer	10,425	13,000	15,000	2,000	15.38%
60-4720-2210	Virginia Retirement System	19,815	26,000	23,000	(3,000)	-11.54%
60-4720-2220	ICMA – Employer Contribution	840	1,200	1,200	0	0.00%
60-4720-2300	Hospital/Medical Plans	28,692	31,000	33,500	2,500	8.06%
60-4720-2400	Group Life Insurance	1,127	1,350	1,100	(250)	-18.52%
60-4720-2500	Unemployment Insurance	9	150	150	0	0.00%
60-4720-2600	Workers' Compensation	4,834	5,000	5,500	500	10.00%
60-4720-2720	Allowance – Educational Assistance	258	1,000	1,200	200	20.00%
60-4720-2800	Employee Bonus	700	750	750	0	0.00%
60-4720-2900	Accrued Annual and Sick Leave	728	0	0	0	#DIV/0!
<b><i>Contractual Services:</i></b>						
60-4720-3120	Consulting Services	0	20,000	0	(20,000)	-100.00%
60-4720-3210	Repairs and Maintenance	1,221	8,500	8,500	0	0.00%
60-4720-3220	Service Contracts	1,315	1,200	1,200	0	0.00%
60-4720-3400	Advertising	366	500	500	0	0.00%
60-4720-3500	Laundry and Dry Cleaning	1,731	1,800	1,900	100	5.56%

## WATER TRANSMISSION AND DISTRIBUTION, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
60-4720-4210	Postal Services	5,828	7,500	8,000	500	6.67%
60-4720-4220	Telecommunications	1,602	2,500	2,000	(500)	-20.00%
60-4720-4310	Vehicle Liability Insurance	0	3,000	3,500	500	16.67%
60-4720-4320	General Liability Insurance	0	5,500	6,000	500	9.09%
60-4720-4510	Mileage	0	200	100	(100)	-50.00%
60-4720-4520	Convention, Training, & Education	833	1,000	500	(500)	-50.00%
<i>Materials and Supplies:</i>						
60-4720-5100	Materials & Supplies	50,906	40,000	45,000	5,000	12.50%
60-4720-5200	Office Supplies & Equipment	648	600	600	0	0.00%
60-4720-5300	Food Supplies and Food Service	1,875	2,300	2,500	200	8.70%
60-4720-5600	Vehicle and Powered Equipment	4,124	4,000	4,500	500	12.50%
60-4720-5700	Uniforms and Wearing Apparel	261	500	400	(100)	-20.00%
<b>TOTAL WATER TRANSMISSION &amp; DISTRIBUTION EXPENDITURES:</b>		<b>281,157</b>	<b>349,050</b>	<b>339,600</b>	<b>(9,450)</b>	<b>-2.71%</b>

## WASTEWATER TREATMENT PLANT

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



## WASTEWATER TREATMENT PLANT

Wastewater Treatment Plant Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>WASTEWATER TREATMENT PLANT:</u></b>						
<i>Salaries &amp; Benefits:</i>						
60-4730-1100	Salaries & Wages – Regular	328,505	380,000	380,000	0	0.00%
60-4730-1200	Salaries & Wages – Overtime	9,228	20,000	15,000	(5,000)	-25.00%
60-4730-1300	Salaries & Wages – Holiday	8,174	15,000	11,000	(4,000)	-26.67%
<i>Employee Benefits:</i>						
60-4730-2100	FICA/Medicare - Employer	26,367	34,000	34,000	0	0.00%
60-4730-2210	Virginia Retirement System	57,572	64,000	64,000	0	0.00%
60-4730-2220	ICMA – Employer Contribution	2,520	3,100	3,500	400	12.90%
60-4730-2300	Hospital/Medical Plans	46,163	59,000	63,000	4,000	6.78%
60-4730-2400	Group Life Insurance	2,781	3,300	3,100	(200)	-6.06%
60-4730-2500	Unemployment Insurance	64	150	150	0	0.00%
60-4730-2600	Workers' Compensation	3,539	3,300	3,500	200	6.06%
60-4730-2800	Employee Bonus	1,450	1,450	1,450	0	0.00%
60-4730-2900	Accrued Annual and Sick Leave	4,992	0	0	0	#DIV/0!
<i>Contractual Services:</i>						
60-4730-3110	Accounting and Auditing Services	6,170	8,000	8,000	0	0.00%
60-4730-3130	Engineering and Architectural Services	14,188	20,000	5,000	(15,000)	-75.00%
60-4730-3140	Legal Services	0	2,500	2,500	0	0.00%
60-4730-3210	Repairs and Maintenance	8,899	13,000	10,000	(3,000)	-23.08%
60-4730-3220	Service Contracts	15,995	20,000	40,000	20,000	100.00%
60-4730-3300	Printing	43	1,000	500	(500)	-50.00%
60-4730-3400	Advertising	2,462	3,000	2,500	(500)	-16.67%
60-4730-3500	Laundry and Dry Cleaning	6,207	6,200	7,000	800	12.90%
60-4730-3700	Sludge Removal	43,368	50,000	100,000	50,000	100.00%

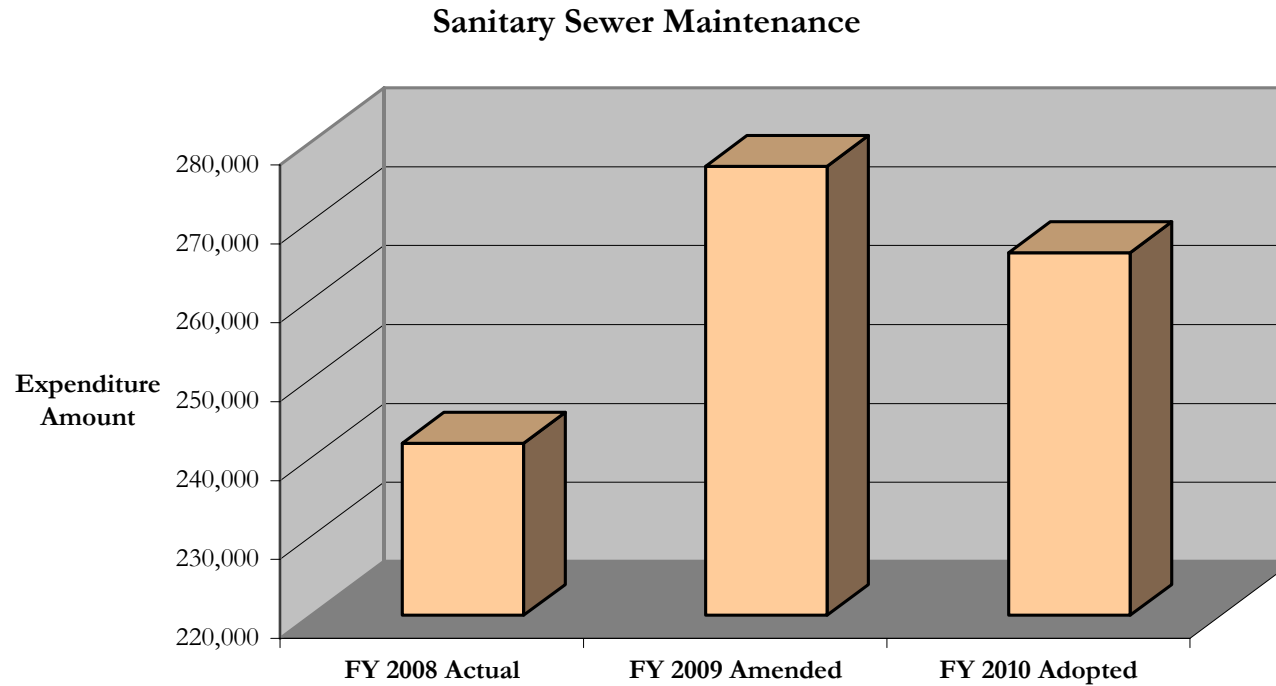
## WASTEWATER TREATMENT PLANT, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
60-4730-4110	Electrical Services	53,065	60,000	240,000	180,000	300.00%
60-4730-4120	Heating Services	168	1,000	1,000	0	0.00%
60-4730-4210	Postal Services	202	1,000	1,000	0	0.00%
60-4730-4220	Telecommunications	2,242	3,800	3,000	(800)	-21.05%
60-4730-4310	Vehicle Liability Insurance	0	3,000	3,500	500	16.67%
60-4730-4320	General Liability Insurance	0	5,500	6,000	500	9.09%
60-4730-4510	Mileage	0	250	250	0	0.00%
60-4730-4520	Convention, Training, & Education	2,041	3,000	3,000	0	0.00%
60-4730-4610	Association and Membership Dues	4,965	6,500	6,500	0	0.00%
60-4730-4620	Books/Subscriptions/Educational	544	500	500	0	0.00%
<i>Materials and Supplies:</i>						
60-4730-5100	Materials & Supplies	18,474	20,000	20,000	0	0.00%
60-4730-5200	Office Supplies & Equipment	517	1,000	1,000	0	0.00%
60-4730-5300	Food Supplies and Food Service	379	500	500	0	0.00%
60-4730-5400	Chemical and Laboratory Supplies	39,356	48,000	72,000	24,000	50.00%
60-4730-5600	Vehicle and Powered Equipment	3,462	4,500	7,000	2,500	55.56%
60-4730-5700	Uniforms and Wearing Apparel	405	1,000	500	(500)	-50.00%
60-4730-5800	Janitorial Supplies	269	500	1,000	500	100.00%
<b>TOTAL WASTEWATER TREATMENT PLANT EXPENDITURES:</b>		<b>714,776</b>	<b>867,050</b>	<b>1,120,950</b>	<b>253,900</b>	<b>29.28%</b>



## SANITARY SEWER MAINTENANCE

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



## SANITARY SEWER MAINTENANCE

Sanitary Sewer Maintenance Expenditures

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SANITARY SEWER MAINTENANCE:</u></b>						
<b><i>Salaries &amp; Benefits:</i></b>						
60-4740-1100	Salaries & Wages – Regular	107,262	110,000	112,000	2,000	1.82%
60-4740-1200	Salaries & Wages – Overtime	8,350	11,000	13,000	2,000	18.18%
60-4740-1300	Salaries & Wages – Holiday	0	500	500	0	0.00%
<b><i>Employee Benefits:</i></b>						
60-4740-2100	FICA/Medicare - Employer	8,412	8,000	8,700	700	8.75%
60-4740-2210	Virginia Retirement System	19,815	20,000	21,000	1,000	5.00%
60-4740-2220	ICMA – Employer Contribution	840	750	900	150	20.00%
60-4740-2300	Hospital/Medical Plans	28,692	21,000	29,000	8,000	38.10%
60-4740-2400	Group Life Insurance	1,127	1,000	1,000	0	0.00%
60-4740-2500	Unemployment Insurance	9	150	150	0	0.00%
60-4740-2600	Workers' Compensation	3,000	3,300	3,800	500	15.15%
60-4740-2800	Employee Bonus	700	700	700	0	0.00%
60-4740-2900	Accrued Annual and Sick Leave	728	0	0	0	#DIV/0!
<b><i>Contractual Services:</i></b>						
60-4740-3120	Consulting Services	0	20,000	0	(20,000)	-100.00%
60-4740-3210	Repairs and Maintenance	26,036	35,000	28,000	(7,000)	-20.00%
60-4740-3500	Laundry and Dry Cleaning	1,731	1,800	1,900	100	5.56%

## SANITARY SEWER MAINTENANCE, CONTINUED

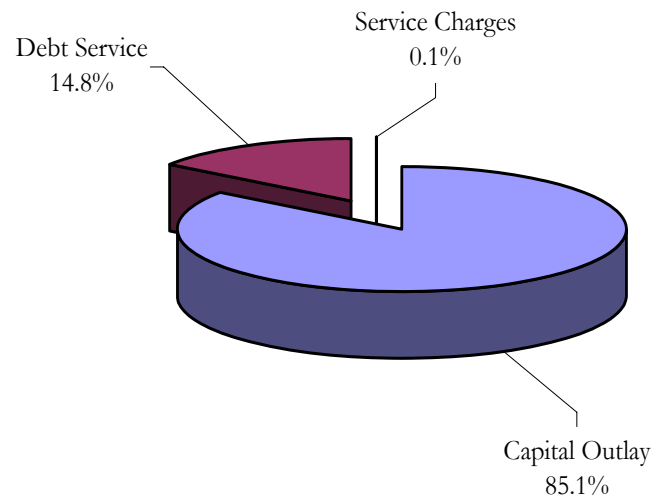
Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>						
60-4740-4110	Electrical Services	2,383	2,500	2,500	0	0.00%
60-4740-4210	Postal Services	3,024	3,500	3,500	0	0.00%
60-4740-4220	Telecommunications	441	1,000	1,000	0	0.00%
60-4740-4310	Vehicle Liability Insurance	0	3,000	3,500	500	16.67%
60-4740-4320	General Liability Insurance	0	5,500	6,000	500	9.09%
60-4740-4510	Mileage	0	200	100	(100)	-50.00%
60-4740-4520	Convention, Training, & Education	517	800	500	(300)	-37.50%
<i>Materials and Supplies:</i>						
60-4740-5100	Materials & Supplies	21,850	20,000	21,000	1,000	5.00%
60-4740-5200	Office Supplies & Equipment	654	1,200	1,000	(200)	-16.67%
60-4740-5300	Food Supplies and Food Service	1,745	1,500	1,500	0	0.00%
60-4740-5600	Vehicle and Powered Equipment	4,124	4,000	4,200	200	5.00%
60-4740-5700	Uniforms and Wearing Apparel	364	500	500	0	0.00%
<b>TOTAL SANITARY SEWER EXPENDITURES:</b>	<b>MAINTENANCE</b>	<b>241,804</b>	<b>276,900</b>	<b>265,950</b>	<b>(10,950)</b>	<b>-3.95%</b>

## 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 2010 Non-Departmental Expenditures**



**NON-DEPARTMENTAL**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2008 Actual Expenditures</b>	<b>FY 2009 Amended Budget</b>	<b>FY 2010 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>NON-DEPARTMENTAL:</u></b>						
<b><u>CAPITAL OUTLAY:</u></b>						
60-4910-6100	Machinery and Equipment	417,703	100,000	95,000	(5,000)	-5.00%
60-4910-6400	Motor Vehicles and Equipment	40,197	15,000	0	(15,000)	-100.00%
60-4910-6600	Capital Leases	0	4,300	0	(4,300)	-100.00%
60-4910-6911	Trunk Sewer Expansion	471,076	1,300,000	0	(1,300,000)	-100.00%
60-4910-6912	WWTP Expansion	3,545,991	16,300,000	5,550,000	(10,750,000)	-65.95%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>4,474,967</b>	<b>17,719,300</b>	<b>5,645,000</b>	<b>(12,074,300)</b>	<b>-68.14%</b>
<b><u>DEBT SERVICE:</u></b>						
60-4920-7110	Principal Payments	299,004	480,000	620,000	140,000	29.17%
60-4920-7120	Interest Payments	382,730	382,000	365,000	(17,000)	-4.45%
<b>TOTAL DEBT SERVICE:</b>		<b>681,734</b>	<b>862,000</b>	<b>985,000</b>	<b>123,000</b>	<b>14.27%</b>
<b><u>TRANSFERS &amp; RESERVES:</u></b>						
60-4930-8500	Reserve for Contingency	0	50,000	0	(50,000)	-100.00%
60-4930-8510	Reserve for Debt Service	0	250,000	0	(250,000)	-100.00%
<b>TOTAL TRANSFERS &amp; RESERVES:</b>		<b>0</b>	<b>300,000</b>	<b>0</b>	<b>(300,000)</b>	<b>-100.00%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2008 Actual Expenditures	FY 2009 Amended Budget	FY 2010 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SERVICE CHARGES:</b>						
60-4940-4800	Bank Service Charges	2,976	6,000	6,000	0	0.00%
<b>TOTAL SERVICE CHARGES:</b>		<b>2,976</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES:</b>		<b>5,159,677</b>	<b>18,887,300</b>	<b>6,636,000</b>	<b>(12,251,300)</b>	<b>-64.87%</b>
<b>TOTAL PUBLIC UTILITIES FUND EXPENDITURES:</b>		<b>7,168,767</b>	<b>21,317,300</b>	<b>9,206,625</b>	<b>(12,110,675)</b>	<b>-56.81%</b>