



WOODSTOCK

MANY BENDS. *Virginia* PERFECT BREAK.

FISCAL YEAR 2021 OPERATING BUDGET

& Capital Improvement Plan



135 NORTH MAIN STREET, WOODSTOCK, VIRGINIA

540.459.3621

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About the Cover: The cover page includes a picture of continued public space enhancement by the Town—annuals are planted in planter boxes and baskets on the main corridors in town (Route 11 Downtown and Route 42). These planters were made by Public Works and placed adjacent to a property purchased by the Town at 164 North Main Street (to be a future pocket park or site for private investment).

In addition to an excellent horticulture program, town crews have continued to execute a brick paver program, where property owners adjacent to sidewalks share in the cost of the sidewalk improvement. Crews have laid 5,430 square feet of brick pavers under this program to-date.

Plants and trees around town require care, including daily watering and fertilizer. The Town has exhibited a commitment to caring for the public realm and have been publicly commended on a regular basis for the public space enhancement programs currently online: Façade RENEW, Brick Paver Sidewalk Program, Annual Flower Plantings, and more.

During COVID-19, these projects and enhancements have brought joy to citizens and visitors, alike.

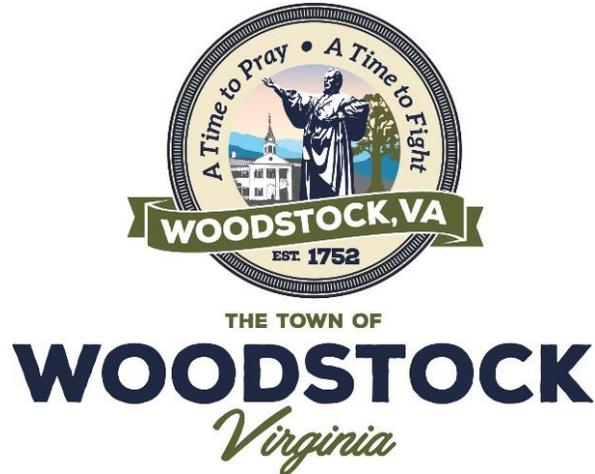


Street Technician Joshua Fadeley hangs the annual planter baskets and waters. (Photo Credit: Crew Leader Cody Ryman)



L to R: Landscape Specialist & Arborist Brian Schennum, Construction Trades Specialists Travis Hoffman and Dustin George install brick pavers in the 200-block of South Main Street. (Photo Credit: Rich Cooley, Northern Virginia Daily)

Town of Woodstock, Virginia



Fiscal Year 2021 Operating Budget and Capital Improvement Plan Adopted June 2, 2020

Town Council

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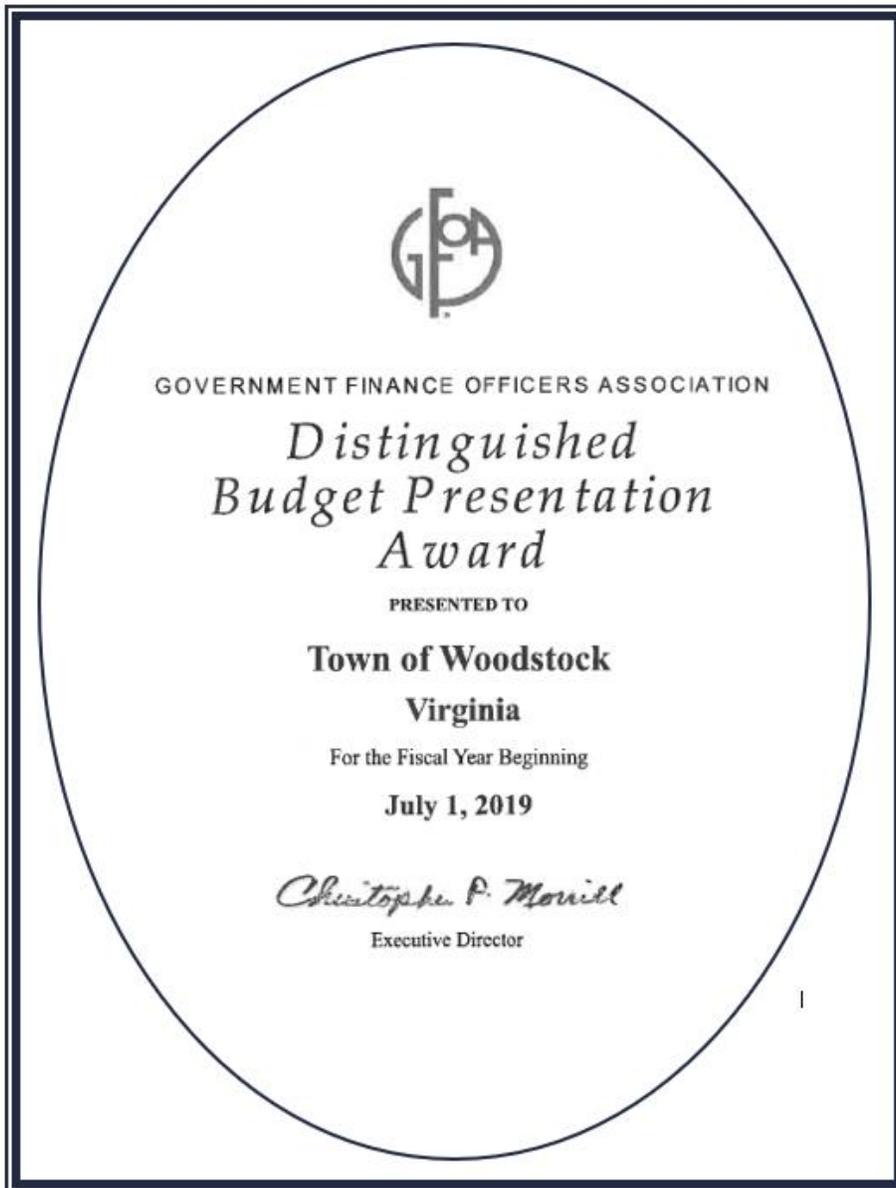
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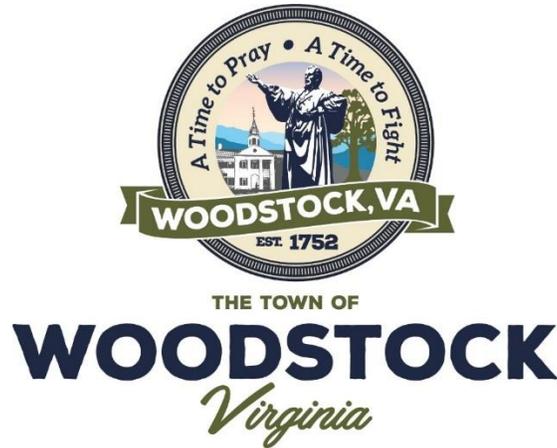
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GFOA Recognition

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Woodstock, Virginia for its annual budget for the fiscal year beginning July 1, 2019. This is the seventh consecutive year that the Town has qualified for this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





TOWN MANAGER'S TRANSMITTAL LETTER

July 1, 2020

Dear Mayor McCleary and Members of the Town Council, Citizens of Woodstock, and Staff Team Members,

I am pleased to present the adopted budget for Fiscal Year 2021. The budget for the present year includes both a General Fund and a Public Utilities Fund, each of which include appropriated funds for both operating costs and capital projects. In prior years, our region was still feeling the impact of the national economic recession as seen in the lack of private investment in new housing, however, we have seen revenues in both funds increasing modestly, and have paid special attention to our investment in service delivery to our citizens, businesses, and visitors, as well as investment in continued quality of life enhancements as reflected in our capital projects. The novel coronavirus (Sars-CoV-2 or COVID-19) and ensuing precautions have impacted the way of life for our citizenry, visitors to our community, our businesses, and as I will highlight, our Fiscal Year 2021 budget.

The coronavirus spread rapidly across the globe, and finance teams everywhere scrambled to make sense of changes to their budgets. Our Department Heads had already completed budget requests in January 2020, and the administration team had compiled a balanced budget and recommendations to Town Council by the beginning of March 2020. In addition, we had launched a new Capital Improvement Program process, highlighting the capital needs of the Town into Fiscal Year 2025. Thank you to everyone for your participation in that process—it required hours of preparation and I look forward to revisiting that. However, our financial outlook was disrupted with the presence of COVID-19, and with the collective loss to Virginia local governments projected to exceed \$180 million, there still is a reason for concern (2020:Carlee & McNab).

We reacted quickly to the pandemic by working with our departments to halt all expenditures over \$1,000, hold the hiring of open positions, and holding on all capital projects. In addition, we began preparing for the new reality of what our Fiscal Year 2021 will look like. This document will highlight the assumptions that we have made based on limited data and no comparable analog, the projected reduction in vulnerable taxes and public utility fund revenue, the removal of necessary operating expenditures and deferral of important capital projects and equipment, and the

consideration of revenue enhancements to move our community through this health and financial crisis.

The most vulnerable revenues include the hospitality, tourism, food/beverage, and retail sectors to include sales tax, meals and lodging taxes, and the consumption of water by large users. In a working paper published by Dr. Ron Carlee and Dr. Rob McNab, it was noted that towns are among the most vulnerable of localities related to their reliance on vulnerable revenues. In the General Fund, we have 47.6 percent of our taxes considered to be vulnerable. Fortunately, we are equipped with a strong fund balance and a good level of working capital due to Town Council’s investment in both funds and commitment to careful spending. Below, please see the chart of our most vulnerable revenues and how we are projecting the percentage reduction in each for each quarter in the fiscal year.

VULNERABLE REVENUE PROJECTION REDUCTIONS					
	Quarter One: July-Sept	Quarter Two: Oct-Dec	Quarter Three: Jan-March	Quarter Four: April-June	Budget
Transient Occupancy Tax	25%	15%	10%	5%	(46,529)
Meals Tax	25%	15%	10%	5%	(209,028)
Sales Tax	20%	15%	10%	5%	(32,829)
Water & Sewer Receipts	25%	20%	2.5%	0%	(340,664)
BPOL	5% for the year				(47,000)
Dev Fees/Permits	25% reduction for the year				(3,750)
Interest on Bank Dep	25% reduction for the year (GF & PUF)				(27,125)
Interest on Inv	25% reduction for the year				(1,000)
					(\$707,925)

As usual, this financial plan is based on sound strategic planning practices and goals created by Town Council and the Town Manager’s Leadership Team Members and Division Heads. Even with the coronavirus disruption and altered schedules and operations, we have invested significant effort into continuing to implement the Town’s Strategic Plan – one that has aligned with the fiscal years (FY 2018 – FY 2022). Accordingly, our budget presentations to Town Council and the community reflected recommendations made based on *specific* goals and objectives created and

adopted by the Town Council, based on our vision and overall values (outlined in this document on pages 37-44). A quick recap of the Town’s overarching goals is highlighted below:

GOAL TITLE	GOAL
(1) A Great Place to do Business	We will develop policies and procedures that encourage strong and responsible economic growth while maintaining our unique characteristics and quality of life.
(2) A Competitive & Innovative Employer	Through workforce planning, benchmarking, and policy development, we will become the most desired municipality in which to be employed by being a competitive leader in relation to benefits, compensation, professional development, work/life flexibility, and creativity and innovation, and by training, retaining, and employing the most capable and quality individuals.
(3) A Commitment to Responsible Fiscal Management Strategies	Through long-range planning and sound policy-making, we will maximize financial resources and promote responsible fiscal management and resiliency in order to consistently provide quality services and ensure public trust.
(4) Setting the Standard for Local Government Performance	Through a comprehensive performance management program, we will meet or exceed national standards for public service delivery.
(5) Bringing Citizens to the Table: Civic Engagement	We will enhance and expand services to all segments of the community and look for new and innovative methods to communicate those services with residents of, and visitors to, our town.
(6) A Beautiful Place to Live, Visit, and Work	We will provide and develop projects and programs that enhance, create, and preserve the unique character and sense of place that is consistent with what our residents and visitors have come to expect.
(7) Linking Valuable Neighborhood Amenities	We will demonstrate a commitment to the improvement of Woodstock’s natural and human-made resources for recreation, transportation, and environmental purposes.
(8) Preserving our Town for Future Generations and Creating a Sustainable Environment	We will minimize the Town’s environmental footprint and encourage citizens to do the same.

Again, the operating and capital budget recommendations are based on our vision for our community's future, our internal and external values, and the aforementioned goals which serve as our roadmap. Those links to the Strategic Plan were articulated in the budget presentations, and therefore, throughout this transmittal to you.

The Fiscal Year 2021 Budget includes a General Fund totaling \$7,369,008 and a Public Utilities Fund totaling \$5,910,061 – a total budget amount of \$13,279,069. I am pleased to note that the budget was balanced with no increase in real estate and personal property tax rates. There was an analysis of the consumer utility tax completed for users of electric and gas utilities, and a subsequent recommendation for an increase to residential and non-residential accounts in accordance with the Code of Virginia. In addition, an increase in utility rates, specifically, a water rate increase was recommended and adopted in order to continue to meet our organizational goals and future capital needs. We continue to make estimates and projections in the compilation of the budget to ensure the best use of all available resources. In addition, the funds remain structurally balanced and require no action for dependence on the other for operating and capital needs. I greatly appreciate the extensive work that it took on behalf of the Town's leadership to continue the independence of these funds, and look forward to working with Town Council to continue to improve the Town's diversified revenue structure in an objective and thoughtful way in the future.

Overview of Funds & Significant Budget Items

The budget consists of three major components supported by the collection of taxes, fees for service, intergovernmental transfers, issuance of debt, and other revenue sources. "Significant Budget Items" that are highlighted include any fund revenue or expenditure greater than 5 percent (unless it represents an insignificant monetary amount). The General Fund, Public Utilities Fund, and Capital Improvement Program are explained below:

General Fund: A \$7.3 million General Fund includes administration, police, finance, planning and community development, street maintenance, special projects, and parks and recreation. As compared to the budget adopted for FY 2020, the General Fund operating budget has decreased by almost 7 percent, which includes capital items. The majority of that decrease is attributed to a decrease in funding from *other financing sources*, specifically related to the removal of several capital projects and some unsustainable reductions to the operating fund. While the Town is undertaking another large capital project – *Phase I, Bicycle & Pedestrian Master Plan Implementation* – Administration has been conservative with the proposal of additional capital items and is anticipating the receipt of Virginia Department of Transportation Revenue Sharing and Transportation Alternatives Set-Aside grant funds.

Challenging Times – Continued Preparations for Coronavirus Impact (General Fund)

The below are budget expenditure reductions proposed in the alternative budget in order to continue to minimize the impact of COVID-19:

- Overall request to all departments to temporarily reduce expenditures by 20-25%: As part of our alternative budget for Fiscal Year 2021, we asked that Department Heads evaluate their original budget requests and make at least a 20 percent reduction. For most departments, this was a difficult process because their assets lie in personnel costs (total compensation) and there is not much room for reductions. Areas of reductions included training and education,

materials and supplies, contractual services, and other line items that if sustained, will impact service delivery and operational effectiveness in the long-term.

- Removal of 2% COLA to 0% and removal of any ancillary compensation benefits: As based on the Consumer Price Index and Social Security cost-of-living adjustment, a 2 percent cost-of-living increase was planned for employees in the General Fund (\$55,000). That has been eliminated, in addition to the small, annual employee bonus that is provided around the winter holidays.
- Removal of convention, training, education (or significantly reduced) for all departments: There are some requirements for training that must be met on an annual basis, therefore, some of the training and education budget had to be retained. All additional discretionary considerations for continuing education was removed from the budget.
- Removal of \$50,000 EDA contribution: In Fiscal Year 2020, Town Council exhibited a strong commitment to funding the Façade RENEW Program, executed by the Economic Development Authority. There are still funds remaining in the EDA account that are unassigned (\$34,000), therefore, this amount was reduced in the alternative budget to \$0. After a midyear review, this is an area recommended to be amended once more because of the success of the program.



(114 North Main Street – Before & After)

- Removal of capital contributions for Woodstock Fire Department and Woodstock Rescue Squad: We recommended the funding of the operational monies be provided to the WFD and WRS, and continue to maintain the current balance in both sinking funds for large capital needs. However, there was no contribution to those funds this year.
- Removal of 1% lodging tax contribution to Shenandoah County: Historically, the Town has provided 1% of its 5% lodging tax to Shenandoah County Tourism for County-wide tourism marketing and activities. Under Dillon Rule, counties have had limited sources of revenue – mainly relying on real and personal property taxes to fund operations. However, this year, the General Assembly chose to grant counties the same taxing authority provided to towns and cities. In light of this, and the fact that the Town is seeing extremely reduced lodging tax revenue, the recommendation was to keep that funding for use by our organization.

- Removal of ALL capital items: With the exception of trail development (debt finance/grant funds), WPD facility improvements (pay-as-you-go), Riverview Park roof replacements (pay-as-you-go), all Fiscal Year 2021 planned capital projects have been postponed.
- Removal of some part-time salary funding: All full-time employee compensation was left whole in the Fiscal Year 2021 budget. There were some part-time funding budgetary cuts made related to both the Police Department and Public Works Department for regular part-time and seasonal part-time staffing.

The below are budget revenue enhancements proposed in the alternative budget in order to continue to minimize our deficit, and also plan for future capital and human resources investments:

- Modification of the Consumer Utility Tax structure and rate: Prior to COVID-19, staff recommended a review of the Consumer Utility Tax, noting that it had not been reviewed and modified since its inception in 2001. The *Code of Virginia* allows localities to levy a monthly tax on each purchase of electric and natural gas. The original fee structure was broken into residential, commercial, and industrial consumers, and was modified to only residential and non-residential. The unique condition of this revenue source is that it applies to all entities within town limits – even those who claim non-profit or tax-exempt status. Therefore, in a locality that has approximately 24% of tax-exempt properties, some revenue can be gained for the services rendered. Modification was made to the minimum tax amount, the rate, and the maximum in accordance with State Code requirements. The modification to this revenue source will result in approximately \$107,000, although based on the limited information provided by the utility companies, is a conservative revenue projection. We anticipate even better returns with this revenue source when COVID-19 subsides.

CONSUMER UTILITY TAX ASSUMPTIONS				
Account Type	Current Rate	Current Maximum	Proposed Rate	Proposed Maximum
Electric - Residential	\$1 + \$.007585/kwhr	\$1.25	\$1 + \$.0050/kwhr	\$3.00
Electric - Commercial	\$1.25 + \$.007520/ kwhr	\$5.00	\$.00450/kwhr (\$5 min)	\$50.00
Electric - Industrial	\$1.25 + \$.007520/kwhr	\$10.00	\$.00450/kwhr (\$5 min)	\$50.00
Nat Gas - Residential	\$1 + \$.10 per CCF	\$1.25	\$1 + \$.10 per CCF	\$3.00
Nat Gas - Commercial	\$1.25 + \$.10 per CCF	\$5.00	\$.05 per CCF (\$5 min)	\$50.00
Nat Gas - Industrial	\$1.25 + \$.10 per CCF	\$10.00	\$.05 per CCF (\$5 min)	\$50.00

- Modification of the Vehicle License Fee: Pursuant to § 46.2-752 of the Code of Virginia, localities may charge a license fee on motor vehicles, trailers, and semitrailers. The amount of the license fee imposed by the locality shall not be greater than the annual fee imposed by the Commonwealth. The Town was charging \$25/vehicle and \$18/motorcycle once per year during the first half of personal property tax collection. The recommended change in this budget is \$30/vehicle and \$20/motorcycle, providing approximately \$20,000 additional revenue to the FY 2019 audited amount of \$108,000.

- New Refuse Collection Contract: As a result of the new contract with Waste Management, refuse collection fees were modified from \$8.00 per month to \$13.54 per month (each customer receives a refuse bin). There are more details in the Public Works section below.

Continued Investment in Human Resources – A Competitive Municipal Employer & a Commitment to Citizen Service Delivery

The Fiscal Year 2021 Budget originally included a 2 percent pay increase for employees. However, due to the anticipated reduction in revenue, the pay increase was eliminated. In addition, we saw a 0 percent increase in health insurance premiums once again this year. Even though we were not able to offer a pay increase for employees, we are not anticipating any cuts to personnel compensation or positions. We plan to continue to be a competitive employer in terms of total compensation (health insurance benefits, educational pay, and wages). We see the inclusion of a strong total compensation package among the highest recruitment and retention efforts and look forward to continuing this in the future.

Other Significant Strategic Plan Initiatives for the Fiscal Year 2021 Budget

While these below initiatives may not make a significant impact to the operating and capital budget for the respective departments, the human resources involved in strategic projects requires a tremendous amount of recognition and will blend well into recently reworked performance measures that will drive future funding allocations. We have made a concerted effort to highlight the fiscal year’s plan for initiatives so that our community knows what to expect in terms of projects – both internal and external to our organization – and to make sure that we are on track with what the community values.

General Administration (Executive Administration + Finance Department) Initiatives. There are no significant operating budget recommendations included in the Fiscal Year 2021 Budget, however, the following Strategic Plan initiatives are highlighted below:

- *Goal 4, Setting the Standard for Local Government Performance, Objective E: Develop Popular Annual Financial Report that meets GFOA PAFR Award Program (Carried over from FY 20)*
- *Goal 1, A Great Place to do Business, Objective E: Develop a website presence for EDA and/or Town’s ED activities (create an ED website header/subsite – currently being worked on in FY 20)*
- *Goal 4, Setting the Standard for Local Government Performance, Objective G: Create a “Budget in Brief” document that summarizes budgetary information from the Town’s Adopted Budget (Carried over from FY 20)*
- *Goal 3, A Commitment to Responsible Fiscal Management Strategies, Objective F: Perform a comprehensive review of all Town policies and ensure electronic access by all Town staff; review, update, add policies that are necessary and create an employee intranet*
- *Goal 1, A Great Place to do Business, Objective A: Creation of an Economic Development Strategic Plan*
- *Goal 1, A Great Place to do Business, Objective A: Establish an industrial water and sewer system development charge and rate structure*

FY21 Link to the Strategic Plan
GENERAL ADMINISTRATION
Goal 4, Objective E
Goal 1, Objective E
Goal 4, Objective G
Goal 3, Objective F
Goal 1, Objective A
Goal 5, Objective N

- *Goal 5, Bringing Citizens to the Table: Civic Engagement*, Objective N: Conduct a comprehensive Citizen Satisfaction Survey for town services to evaluate service level and receive feedback

Public Safety Operating Budget Highlights & Initiatives. The Police Department made several

FY21 *Link to the Strategic Plan*
POLICE DEPARTMENT

- Goal 5, Objective H*
- Goal 1, Objective I*
- Goal 2, Objective J*
- Goal 2, Objective M*
- Goal 6, Objective J*

budgetary requests this fiscal year, including participation in the Regional Gang & Drug Task Force, the regrading of a supervisory position, and additional training for staff. In addition, the Department expressed contractual and technological needs for supporting evidence collection software and the Axon Body-Worn Camera service contract. Unfortunately, due to reductions, the only item included in the budget was \$16,000 toward the contractual technological needs. In addition to retaining accreditation, the following Strategic Plan initiatives are highlighted below:

- *Goal 5, Bringing Citizens to the Table: Civic Engagement*, Objective H: Participate in National Night Out by hosting an annual event in town neighborhoods
- *Goal 1, A Great Place to do Business*, Objective I: Chamber of Commerce membership presentation regarding proactive business protection
- *Goal 2, A Competitive & Innovative Employer*, Objective J: Continue internal monthly squad trainings
- *Goal 2, A Competitive & Innovative Employer*, Objective M: Establish a Mental Wellness Program – Research best practice mental wellness programs, find a mental health professional with experience in law enforcement and assess the cost of contracting with the professional services
- *Goal 6, A Beautiful Place to Live, Work, & Visit*, Objective J: Create a street lighting needs assessment to inform the placement of solar-powered or conventional electric poles – Complete a needs assessment, proposal street light locations and types; create per location budget (partnering with Community Development and Public Works)

In addition to our internal Public Safety initiatives, an allocation has been provided to the volunteer fire and rescue departments located within the Town of Woodstock. The Fiscal Year 2021 Operating Budget includes a \$25,000 operating budget allocation for the Woodstock Volunteer Rescue Squad and a \$29,000 operating budget allocation for the Woodstock Volunteer Fire Department. The volunteer departments have been impacted already with the loss of fundraising events (meals, gatherings, etc.). All capital contributions toward fire and rescue departments have been removed for Fiscal Year 2021.



Public Works Operating Budget Highlights & Initiatives. The operating budget includes the

FY21 *Link to the Strategic Plan*
PUBLIC WORKS DEPARTMENT

- Goal 2, Objective A*
- Goal 4, Objective F*
- Goal 5, Objective K*
- Goal 6, Objective J*

expansion of our contracted solid waste management services by \$110,000. Our Public Works staff is strategically moving away from continued contracted, outside services, except for mowing operations and solid waste collection so that we can dedicate our talented resources to more imperative skilled work. In the Fall of 2019, towns in the region joined together to issue a joint request for proposals for a new solid waste contract. American Disposal Services

expressed the desire to end services when the contract ceased. Waste Management of Virginia was the only responsive offeror, which drove the cost of the contract up. However, Waste Management proposed the inclusion of a mandatory refuse can, collected by a truck with an automated arm. This will continue to meet the Town's goal of creating a clean and sanitary environment for all. The cost of the change is being passed on to the customer (\$8.00 to 13.54 per month), however, the General Fund continues to subsidize the refuse tipping fee levied by Shenandoah County, a rate that has also elevated due to landfill capital costs.

In addition, our highly-talented Public Works divisions will be completing the following capital projects in Fiscal Year 2021 with internal forces:

- Bicycle & Pedestrian Improvements
- Public Realm Improvements (installation of brick sidewalks in partnership with private property owners)

The following Strategic Plan initiatives are highlighted below:

- *Goal 2, A Competitive & Innovative Employer, Objective A:* Continue interactive weekly in-house trainings
- *Goal 4, Setting the Standard for Local Government Performance, Objective F:* Retain accreditation from APWA
- *Goal 5, Bringing Citizens to the Table: Civic Engagement, Objective K:* Expand the list of projects that can be completed by various civic/volunteer organizations
- *Goal 6, A Beautiful Place to Live, Work, & Visit, Objective J:* Create a street lighting needs assessment (with Community Development and Police Department)

Planning & Community Development Budget Highlights & Initiatives. In Fiscal Year 2020, a

FY21 *Link to the Strategic Plan*
COMMUNITY DEVELOPMENT DEPARTMENT

- Goal 6, Objective H*
- Goal 6, Objective E*
- Goal 6, Objective F*
- Goal 6, Objective G*
- Goal 6, Objective I*
- Goal 1, Objective H*
- Goal 5, Objective D*
- Goal 5, Objective L*

large allocation of \$50,000 from the General Fund was made toward the Economic Development Authority (EDA) to support the Façade RENEW Program. As a result, the EDA has granted three façade improvement projects within the downtown district. There have been thousands of dollars of private funds leveraged to-date based on the small investment made into this program. Unfortunately, due to budgetary reductions, the contribution to the EDA has been eliminated for this fiscal year. This year, the operating budget will be supporting the creation of print materials to brand the quality of life in Woodstock, in addition to creating new line items for the brick sidewalk and bench program, and the branded merchandise program.

The following Strategic Plan initiatives are highlighted below:

- *Goal 6, A Beautiful Place to Live, Work, & Visit*, Objective H: Develop and implement Historic District Guidelines (Carried over from FY 20)
- *Goal 6, A Beautiful Place to Live, Work, & Visit*, Objective E: Design the Court Square Park/Enhancement Project on the SW corner of Court Square (Carried over from FY 20)
- *Goal 6, A Beautiful Place to Live, Work, & Visit*, Objective F: Create a Digital and Paper Quality of Life Marketing Piece
- *Goal 1, A Great Place to do Business*, Objective H: Complete a comprehensive Zoning & Subdivision Code review (Carried over from FY 20)
- *Goal 5, Bringing Citizens to the Table: Civic Engagement*, Objective L: Continue to develop “pop up” design input charrettes for citizens to garner public input about specific public realm projects

Public Utilities Fund: A \$5.9 million Public Utilities Fund includes water treatment, water transmission and distribution, wastewater treatment, sanitary sewer maintenance, capital outlay, and other items related to the enterprise fund. Overall, the Public Utilities Fund increased by 26 percent, due to a major capital project on the horizon – the wastewater treatment plant membrane filter and SCADA system replacement. The mandatory COVID-19 restrictions on businesses and certain sectors has had a significant impact on our operating budget due to lower than anticipated water and sewer usage in Fiscal Year 2020. Although the effect has not yet been determined, we anticipate that revenue loss will be impactful.

As expected, revenues related to *charges for service*, which includes water and sewer receipts and related penalties make up the majority of the revenues in this fund. Please note that system development charges are reserved and appropriated toward the water and sewer capital items. We are continuing to operate extremely conservatively in relation to increases in expenditures for the Public Utilities Fund. Even with that said, there is a need for a small water rate increase due to rising operating costs at both the Water Treatment and Wastewater Treatment Plants, as well as the need to continuously address aging infrastructure and plan for the replacement of specific items.

Challenging Times – Continued Preparations for Coronavirus Impact & Building Reserve for Capital (PUF)

Due to the prevalence of upcoming capital investments in the Public Utilities Fund, a small rate increase has been implemented to begin building a reserve for capital, for the second year in a row. There had been no increases in rates since Fiscal Year 2017. We were somewhat concerned that the sewer rate is supporting water rates, therefore, we proposed a water rate increase again in Fiscal Year 2021. We will also be more closely evaluating our water rates in the upcoming months in order to meet our need to receive grant funding from agencies related to water projects. The projected reserve for capital is approximately \$64,000. The minimum bill for the first 2500 gallons went up by \$1.50 per month and 1,000 gallons thereafter went up by \$0.30 in each tier. With the water rate increase and the refuse collection increase, the minimum bill will be \$85.63 for in-town customers with both water and sewer. The water rate adjustment is exhibited below.

In Town Rates

	Meter Under 1”	Meter 1” & Over
First 2,500 gallons	\$27.17	\$29.90
Next 47,500 gallons	8.86 per 1,000	9.79 per 1,000
Next 50,000 gallons	8.60 per 1,000	9.38 per 1,000
Over 100,000 gallons	8.21 per 1,000	8.92 per 1,000

Out of Town Rates

	Meter Under 1”	Meter 1” & Over
First 2,500 gallons	\$34.70	\$38.67
Next 47,500 gallons	11.82 per 1,000	13.14 per 1,000
Next 50,000 gallons	11.33 per 1,000	12.50 per 1,000
Over 100,000 gallons	10.79 per 1,000	11.88 per 1,000

Continued Investment in Human Resources – A Competitive Municipal Employer

What was originally proposed to be a 2 percent cost of living increase for employees classified within the Public Utilities Fund (\$21,500), the reductions in the alternative COVID-19 budget caused for that to be eliminated as with General Fund employees.

We will continue to be challenged by the knowledge gap experienced within workforces across the Nation, as we will see experienced, licensed operators in the public utilities field begin to retire. In the upcoming fiscal years we will expect several new operators to progress through their operator licensure in order to attain a Class I Operator’s License. In addition, we have been partnering with the Massanutten Regional Governor’s School to host students for a mentorship in the water and wastewater fields, and would like to continue when it is safe to do so. We are attempting to strike interest in the professionalized career field of water and wastewater. In conclusion, there were no changes to the personnel complement in this fiscal year.

The creation of a Lead Operator designation for both the Water Treatment and Wastewater Treatment Plants was created (to allow for supervisory oversight and to reward commitment at both plants) at a \$2,000 pay increase for both, however the designation was removed in the alternative budget. In addition, a Water Treatment Plant Maintenance Operator Technician continues to be requested but was not recommended at this time.

The Strategic Plan Initiatives for the Public Utilities Fund are highlighted below:

FY21 *Link to the Strategic Plan*
PUBLIC UTILITIES FUND
Goal 4, Objective F
Goal 3, Objective G
Goal 8, Objective G

- *Goal 4, Setting the Standard for local Government Performance, Objective F: Retain accreditation and make improvements as recommended by assessors*
- *Goal 3, A Commitment to Responsible Fiscal Management Strategies, Objective G: Perform a comprehensive review of all O&M Manuals*
- *Goal 8, Preserving Our Town for Future Generations and*

Creating a Sustainable Environment, Objective G: Create a stormwater inflow and infiltration remediation plan to identify sewer line replacements

- Initiate replacement and financing of WWTP Membrane Filtration System (in addition to potential grant funds)

The 2.0 million gallon per day wastewater treatment plant has been operating for over ten years. Therefore, it is time to replace the highly-functioning membrane strands and the SCADA operating system, which is becoming more obsolete after years after installation. Debt service for these items contribute to the increase in the operating budget for payments.

Capital Improvement Program: A \$3 million capital improvement program represents the capital needs in the General Fund and Public Utilities Fund. Due to the Town’s dedicated and talented staff in Public Works and Community Development, we are able to allocate funding more resourcefully to many different projects. For instance, a bid on the open market by the private sector may be significantly higher than if we did in-house design and construction. It is imperative that we calculate our staff time, equipment hours, and materials and supplies as we move through the project to measure cost-effectiveness, however, aside from outright equipment purchases, our capital projects are significantly reduced. This year’s capital improvement projects are significantly reduced due to COVID-19, however include the highest priority items from the Town’s comprehensive Capital Improvement Program, as amended. A summary of capital items/projects, the budget estimate, funding source, and related operating costs is found in the below table.

PROJECT	BUDGET ESTIMATE	FUNDING SOURCE	OPERATING COSTS
<i>General Fund Projects</i>			
Bicycle Pedestrian System Enhancements, Phase I	\$1,000,000	Grant Funds/ Financing	\$500
Police Department Porch Repairs & HVAC Unit Replacement	\$39,074	Pay-As-You-Go	None
Riverview Park Roof Replacement	\$19,787	Pay-As-You-Go	None
<i>Fund Total</i>	<i>\$1,058,861</i>		
<i>Public Utilities Fund Projects</i>			
Wastewater Treatment Plant Membrane Filtration System & SCADA System Replacement	\$2,018,660	Grant Funds/ Financing	None
<i>Fund Total</i>	<i>\$2,018,660</i>		
<i>Program Total</i>	<i>\$3,077,521</i>		

Capital Improvement Program Projects/Items Summary

Please find a summary description of the capital improvement program projects and items prioritized in the Fiscal Year 2021 Budget:

Bicycle & Pedestrian System Enhancements



Fiscal Year 2018-2019 saw an investment of \$40,000 in our procured consultant, LandDesign of Charlotte, NC, to create a comprehensive Bicycle & Pedestrian Master Plan. The plan, which is now complete and has been adopted by Town Council, shows the necessity of completed sidewalk connections, potential off-street pedestrian and bicycle trails, and potential areas for on-street bicycle lanes. In Fiscal Year 2020, staff made application to two grant programs – the

Virginia Department of Transportation Revenue Sharing Program (State funds) and the Transportation Alternatives Set-Aside (Federal funds). In addition, staff began working with a land surveyor pertaining to the Phase I corridor (the Fairview Park to W.O. Riley Park connection and the connection to Court Street-Downtown). This fiscal year, we will be utilizing the survey to engineer and install Phase I in order to maintain necessary momentum around bike-ped opportunities.

Woodstock is honored and tasked with being a “home base” location for several tourism-related activities for individuals and groups with active lifestyles. While we continue the important work with the Woodstock Rails to Trails Committee, we are challenged to continue to upgrade our important pedestrian and bicycle connections around that potential Rail-Trail spine. The budgeted amount for this improvement is \$1,000,000 and meets the Strategic Plan Goal 8, Objectives A, B, and C.



Police Department Improvements/Repairs



The Police Department is a circa 1900s structure constructed of brick and wooden appurtenances. The porch on the structure has been deteriorating, and the HVAC system needs replacement. This project calls for the replacement of the HVAC unit and replacement of the porch roof, paint scraping, and painting for the estimated cost of \$39,074. The Police Department and Public Works Department have worked collaboratively to explore the needed repairs and to determine portions of the project that can be completed “in-house” versus bid out to a contractor. Our CIP calls for an evaluation of all town facilities in the future, with the Police Department being at the forefront of that.

Public Works & Public Safety Fleet Replacement Plan



The original budget for Fiscal Year 2021 included a fleet replacement plan that called for the replacement of a VOLVO Dump Truck with an International Dump Truck, a 2013 Ford Police Sedan with a Chevrolet Explorer Patrol SUV, and a 1997 BME 4x4 Fire Engine with a like replacement (Volunteer Fire Department Sinking Fund). However, due to changes made in the alternative budget, the fleet replacement plan was placed on hold. The Fire Department will be able to receive a deposit for the new unit in the amount of \$200,000, which is kept in reserved fund balance.

Wastewater Treatment Plant Membrane Filtration System & SCADA System Replacement

The Wastewater Treatment Plant utilizes large-scale membrane filtration and biological processes to treat wastewater. The process produces excellent water quality, which is then placed back into the Shenandoah River after treatment. The useful life of the membranes, utilized at full capacity, is approximately 10 years, depending on maintenance. Our operators have a rigorous maintenance regime, so we anticipate replacing our membranes within this fiscal year after 12 years in use.



Fund Balance Reconciliation

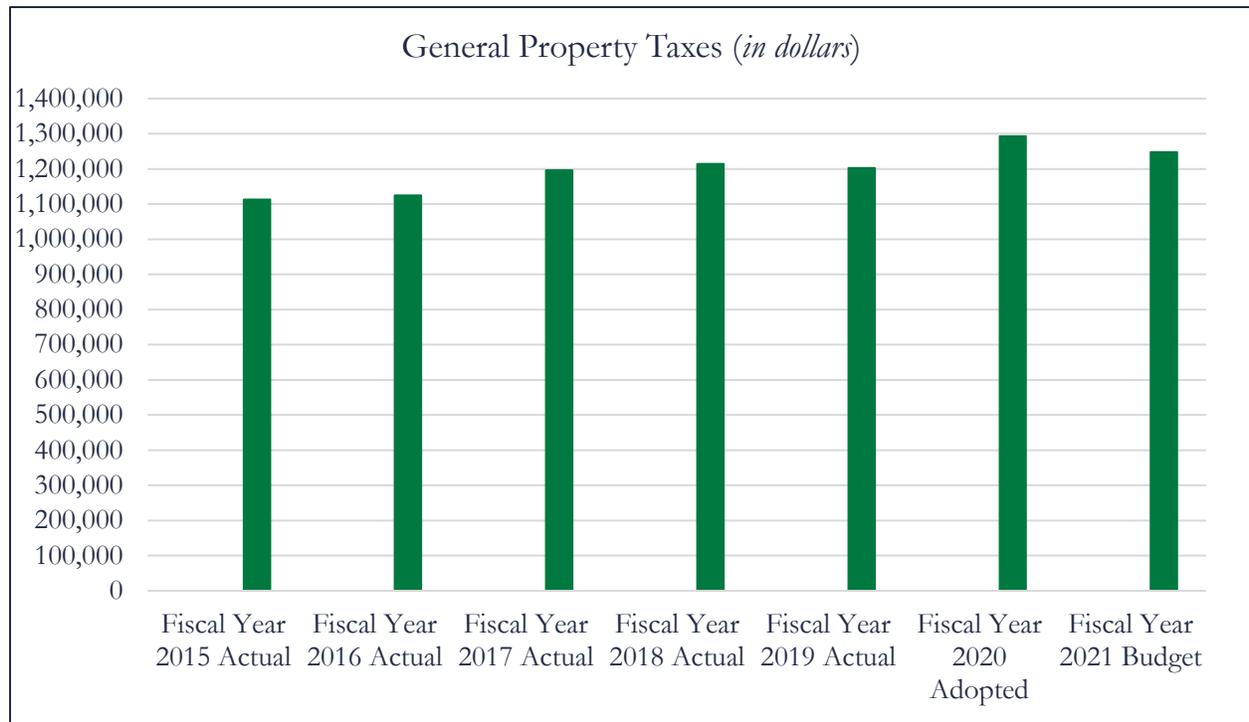
As exhibited in the Capital Improvement Program Projects/Items table on page 20, the Town's capital items are funded from low-interest debt financing opportunities, available pay-as-you-go funding, and grant funding. We are anticipating finishing Fiscal Year 2021 with \$3,614,841, which is 49% of our General Fund expenditures, and well outperforms our 20% fund balance policy.

Summary of Budgetary Trends & Principal Issues Facing the Town

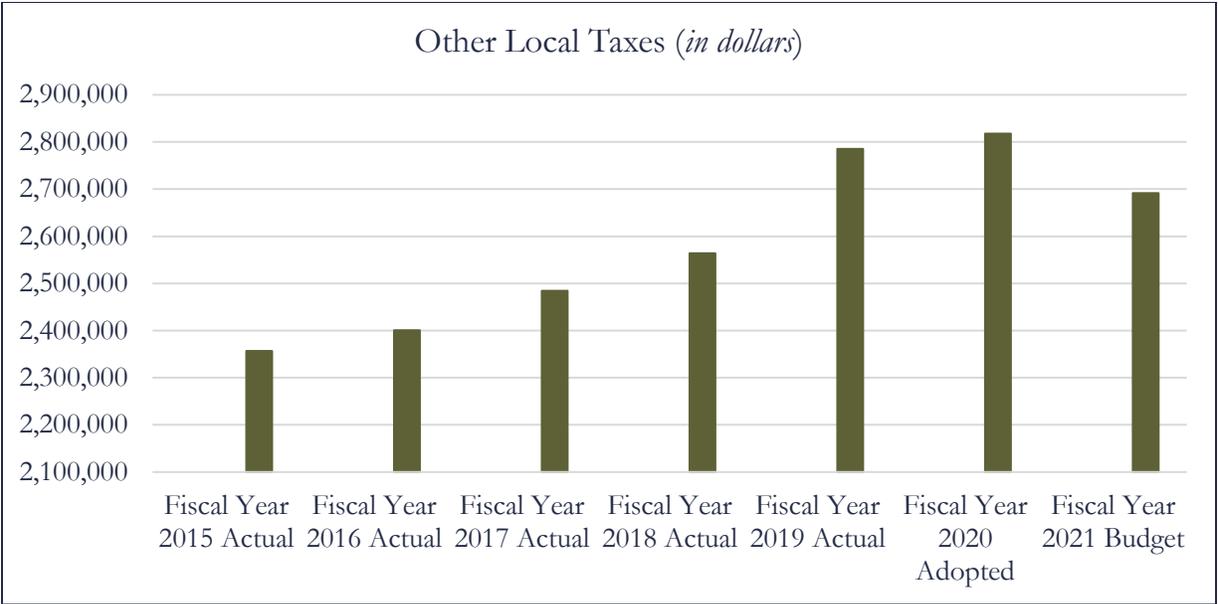
I have discussed a great deal about expenditures related to this Fiscal Year 2021 Budget, however, would like to concentrate on trends related to Woodstock's revenue structure – primarily related to revenue generated from general property taxes, business-type taxes (other local taxes), and enterprise fund revenue (water and sewer revenue). There is a much more detailed overview of individual revenue types within this document (i.e. revenue related to real estate taxes, revenue related to meals taxes, etc.), however, it is interesting to see our revenue growth in the last seven years (last year is projected).

Pre COVID-19, there were indications that we were modestly recovering from the Great Recession in terms of growth in our revenues. The Town's general property tax revenue is made up of real estate tax, personal property tax, machinery and tools tax, public service corporation real property tax, and associated penalties and interest on those taxes. As exhibited in the below graph, the general property tax revenue has grown by 16 percent since FY 2015, however, we are anticipating a small decrease this year of 3.5 percent. While Town Council has not permitted any adjustment or extension to deadlines in tax due dates, we believe there may be small impacts in this revenue source.

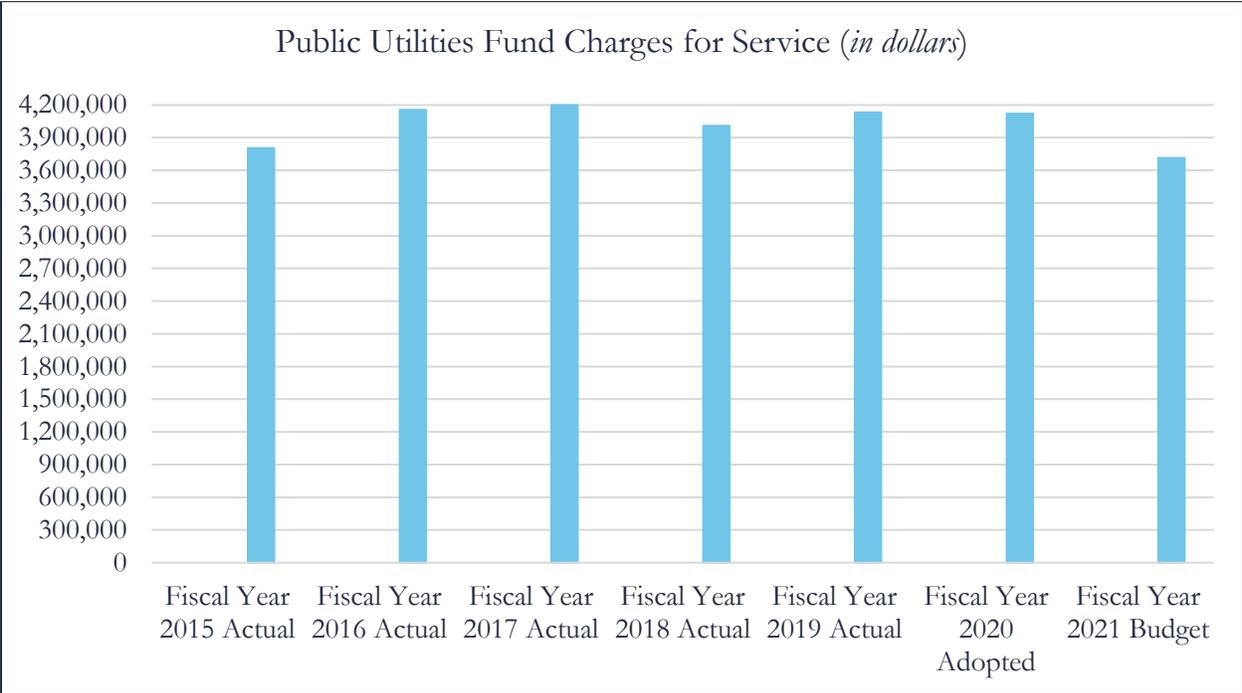
During this period, there have been no tax increases (aside from a rate adjustment due to an assessment) and the minimal growth in this revenue category is primarily attributed to property additions and improvements, collections efforts, and small investments in housing/vehicles.



The Town’s business-type revenue (other local taxes) is made up of county sales tax, consumer utility taxes, telecommunications tax, franchise license tax, cigarette tax, transient occupancy tax, meals tax, vehicle license tax, and public right-of-way fees. This revenue type has grown by 19.5 percent since FY 2015 and is highly influenced by tourism-related activities, dining, lodging, and retail sectors. In Fiscal Year 2019, the meals tax rate was increased from 5 percent to 6 percent – which garnered additional General Fund revenue. Other increases are attributed to business growth in our community as demonstrated by the growth in sales, meals, and transient occupancy tax receipts – nearly all of our other local taxes categories. COVID-19 had a major impact on our other local taxes revenues. The usually stable meals tax was impacted as dine-in restaurants were required to close, despite the enduring creativity by the restaurant community. Lodging tax took the biggest hit in Fiscal Year 2020, and will be reflected in a future document. A \$200,000 difference from year-to-year is projected – and that is including the restructuring and raising of the consumer utility tax for gas and electric users, both residential and non-residential, for-profit and not-for-profit.

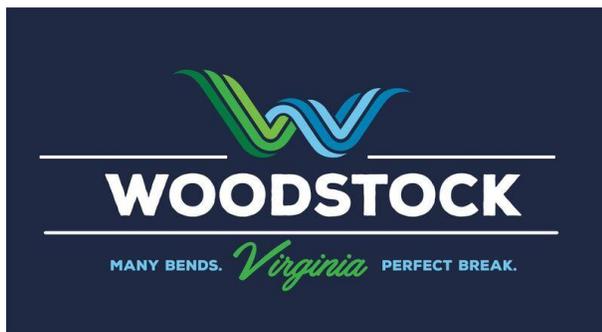


Finally, the revenue related to our only proprietary fund, the Public Utilities Fund, continues to remain very flat, even with the influence of utility rate increases over the past few years. The below graph exhibits the revenues for charges for service (water and sewer receipts, water and sewer system development charges that are reserved for capital items, and penalties related to receipts are included). As exhibited, we are projecting a below normal usage (charges for service) for Fiscal Year 2021 due to the scaling back of tourism activities and reduction in consumer confidence (especially in the hospitality industry as a normally high water and sewer user). It is also noted that FY 2018 had below normal revenues, which can be attributed to a record high rainfall year (between 60-70 inches), thus lower water usage for landscapes.



The Future Facing Woodstock

The purpose of providing an overview of the Town's primary revenue sources was to exhibit that while we continue modest growth within our funds, we will need to continue prudent management of fund balance, thoughtfully assess the revenue structure and make adjustments as necessary during every budget season, and continue to remain an employer of choice and service delivery leader in our region. Since 2015, our revenues have supported small cost-of-living increases for staff, as well as revenue availability for pay-as-you-go capital projects. However, it will be essential to continue to program revenue enhancements so we could be looking toward the future for aggressive capital projects in order to improve the quality of life components and the Town's economic development efforts. Even in the midst of COVID-19, this budget has included an enhancement of those economic development efforts.



Our continued implementation of branding efforts will allow Woodstock to be seen as a home base for tourism opportunities, but also attract others to invest in a locality that offers “many bends and a perfect break” – many interesting facets with a small town, friendly environment. We hope that our strong brand related to outdoor activities will help Woodstock and the greater region better survive the impact of COVID-19, with families seeking the peace and tranquility of hiking trails and

river access just outside of town (Seven Bends State Park, George Washington National Forest - Massanutten Trail, and plenty of outdoor agritourism opportunities – wineries and breweries, etc.)

The high level of service delivery by our departments to our citizens will be reflected in the way that we have committed to best management practices through accreditation of our two largest departments. One of our primary challenges is to retain and train excellent employees, and we are not alone in our effort to bridge the knowledge gap that is and will be present in the next ten years. We will see highly proficient and experienced staff members exit our organization through retirement and will need to ensure the training and certification of our ranks. This budget commits to attracting and retaining employees who show initiative to attain education, professional licensure, and certifications. Despite the inability to provide raises to our staff this fiscal year, we are fortunate to not have to remove any full-time employees and with no increase in health insurance, employees will remain salary-neutral. Upon recovery, we will need to continue to pay great attention to the staffing needs and continue to invest in future human resources by identifying a path to pay progression and employee recognition as outlined in our Strategic Plan.

Communities across the nation will continue to be faced with challenges pertaining to aging infrastructure, especially communities like Woodstock with historic attributes and systems. Not only are we looking forward to the replacement of aging infrastructure, we are thinking creatively about how we can envision a more sustainable alternative to the conventional fix. Instead of fixing sidewalk infrastructure with patches and traditional concrete, we are taking the opportunity to add to the public realm with decorative components. We are dedicating monies toward important bicycle and pedestrian infrastructure that will contribute to healthy families, attractive neighborhoods, and visitors to our parks. The sprawling utility systems of our parent's and grandparent's generations will need to be reconsidered and potentially upgraded, with an eye on economic development opportunities. Our Economic Development Authority has been activated in a way that it has not been in the past five

years, with a concentration on small business development through façade improvements and business recruitment/marketing/retention programs, and identification of what utilities and transportation enhancements are necessary to support commercial and industrial development. Should there be an opportunity to enhance the contribution to the EDA midyear with better than project revenues, I look forward to that recommendation to Town Council.

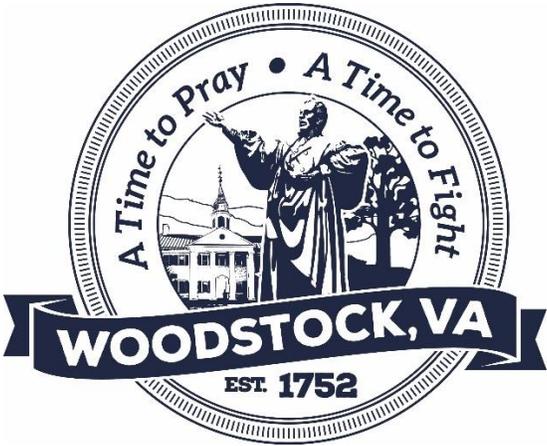
I would like to sincerely thank our Town Council for embracing a future-oriented approach to financial planning and governance, our Leadership Team and Staff Team members for implementing the Woodstock vision in a professional and quality way, and our Woodstock citizenry for trusting us with the management of your town. Thank you to our Deputy Town Manager Aaron Grisdale, and Director of Finance Amy Dill, for their commitment to excellence in budget development and finance in the Town of Woodstock.

In Service,

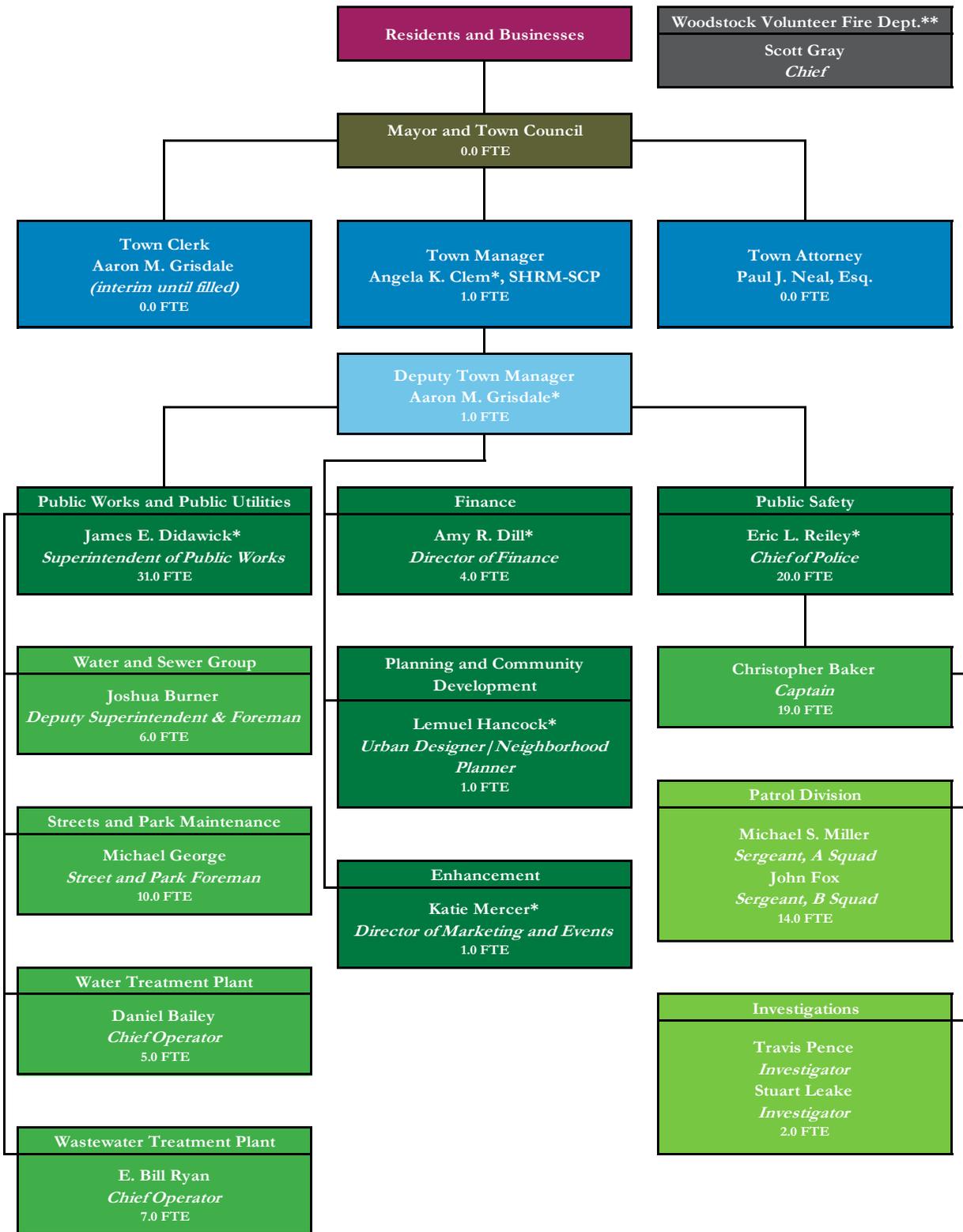


Angela K. Clem
Town Manager

Organizational and Community Information



Town of Woodstock Organization Chart



* Town Manager's Management Team Member

** Woodstock Volunteer Fire Department outside of organization

History of the Town of Woodstock

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

John Peter Gabriel Muhlenberg delivered his now famous sermon at his church located in the heart of Woodstock. At the conclusion of his farewell sermon, Muhlenberg threw off his clerical robes to reveal an officer's uniform beneath and shouted, "***There is a time to pray and a time to fight...***" With that declaration, he then called for volunteers to join the 8th Virginia Regiment under his command.

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



During the 1990s and the first decade of the twenty first century, the Town experienced unprecedented growth, increasing the population by approximately twenty five percent in each of those decades. Today, the Town is home to 5,277 residents in the 3.2 square miles of incorporated area of the Town. The Town is also home to the Shenandoah County Public School's Central campus, the private Massanutten Military Academy, the National Headquarters of the Sigma Sigma Sigma Sorority, the Shenandoah County Fairgrounds, and other important regional and national assets.

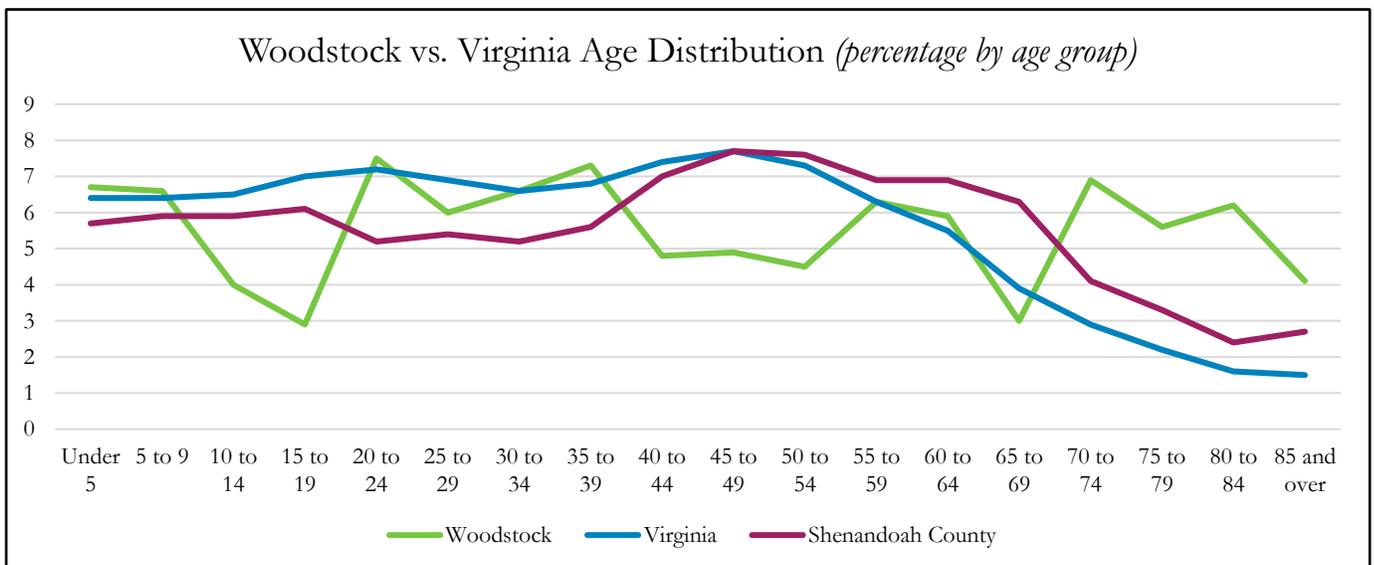
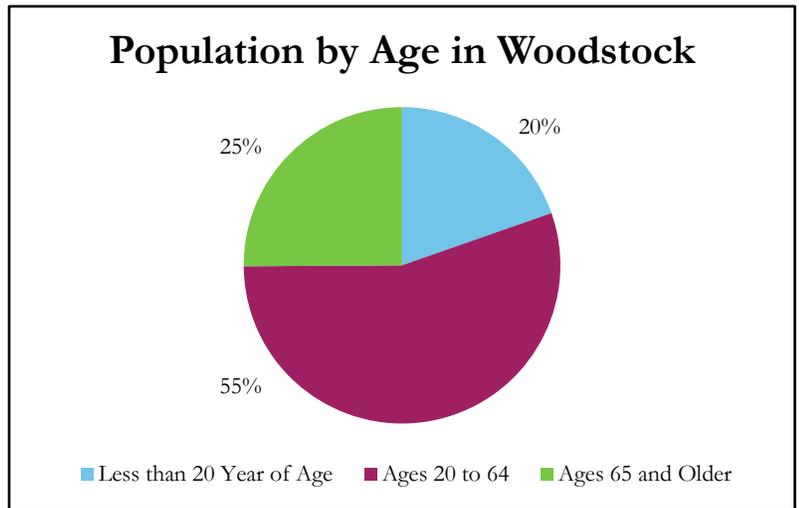
Demographics of the Town of Woodstock

Population Age Distribution

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

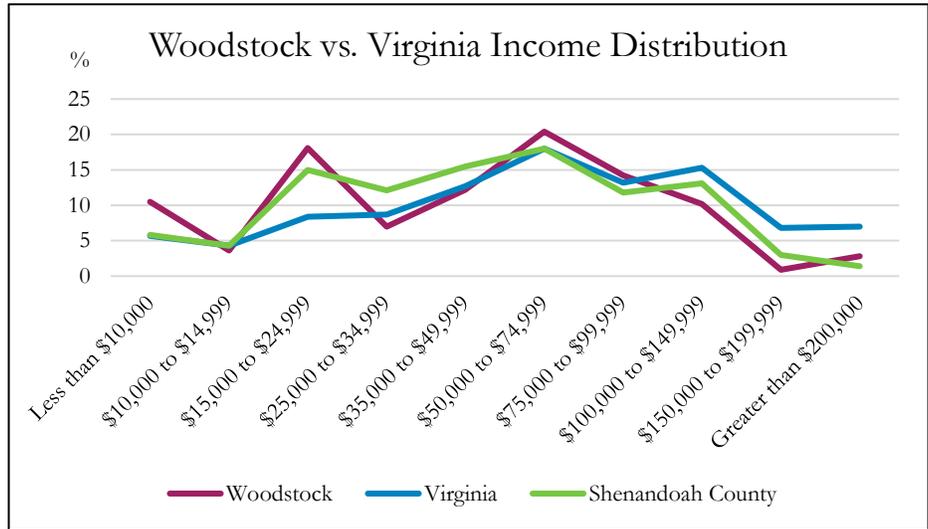
This dichotomy creates an interesting effect on the needs for public services in our community. On one hand, the higher average youth population creates demands for services from an increased need for recreational activities to a community outreach while the higher concentration of older population creates greater demands for emergency services and other services designed to meet the specific needs of the community.

Over the last several years, the Town of Woodstock has made a series of investments designed to improve the quality of life of both younger and older residents that will improve quality of life for generations to come.



Income Distribution

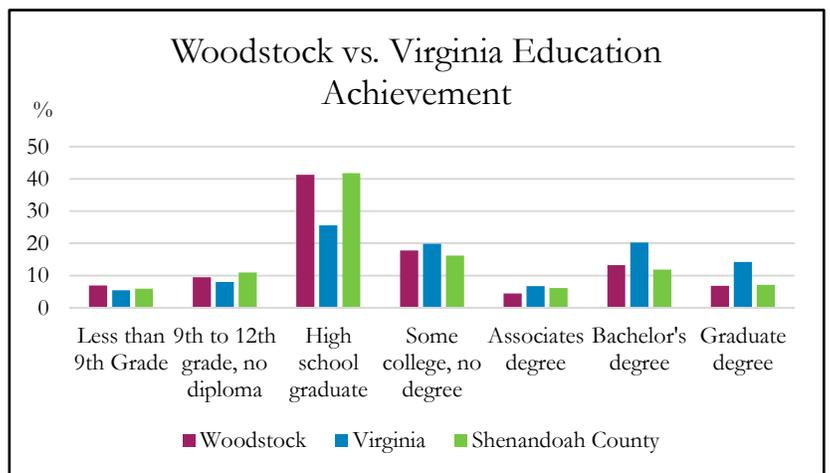
The distribution of income in the Town of Woodstock provides an interesting characterization of the community that the Town government serves. In comparison to the rest of Virginia, there tends to be more low and upper middle-class income levels. In contrast, Virginia has a higher concentration of upper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



Educational Attainment

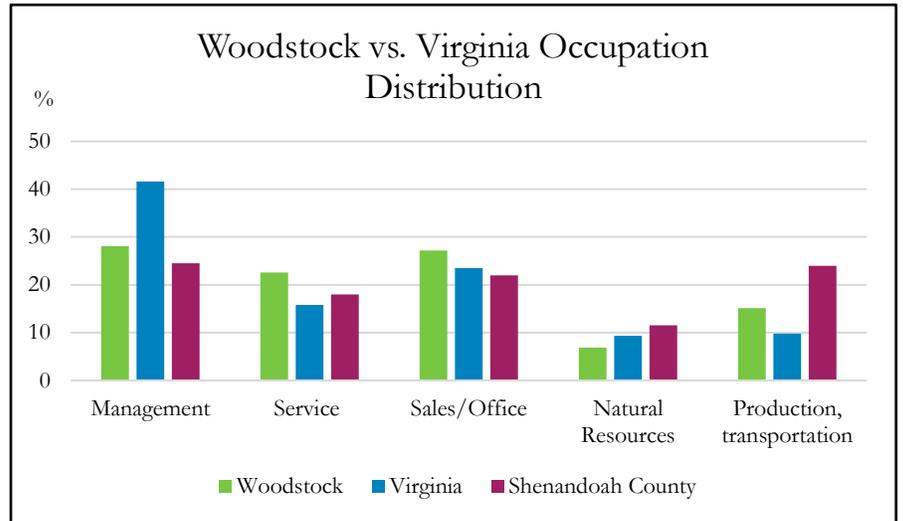
In terms of comparisons to the rest of Virginia, Woodstock and Shenandoah County as a whole, tend to have a higher percentage of the population that have a high school diploma or less education. Consequently, the Town and the County have a smaller percentage of residents with a college education or higher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

However, in comparison to Shenandoah County, Woodstock has a greater percentage of residents with a bachelor’s degree or higher than Shenandoah County. This is to be expected since Woodstock is the county seat for Shenandoah County and is the center of the county for professional activities, such as medical care, law, and financial services. This requires that many people come to the Town to do business.



Occupational Distribution

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



Principal Property Taxpayers

Taxpayer	Business Type	Percentage of Valuation
Lowes Home Center LLC	Retail Store	1.73%
Wal-Mart	Retail Store	1.62%
Shenandoah Investors LLC	Shopping Center	1.24%
Shree Ganesh Hospitality	Hotel	1.20%
LH & H LLC	Hotel	1.12%
Welltower NNN Group LLC	Assisted Living	0.91%
Shenandoah Enterprises Inc.	Housing Development	0.82%
Walter Enterprises LC	Shopping Center	0.77%
Funkhouser H N and CO Inc	Commercial Development	0.73%
Shenandoah Fair Association	Fairgrounds	0.72%
Total Valuation	\$58,301,900	10.86%

Principal Employers in FY 2020 and FY 2010

Employer	Fiscal Year 2020		Fiscal Year 2010	
	Employees	Rank	Employees	Rank
Shenandoah County School Board	1000+	1	1000+	1
Valley Health System	250 to 499	2	250 to 499	3
County of Shenandoah	250 to 499	3	250 to 499	2
Wal-Mart	100 to 249	4	250 to 499	4
Food Lion	100 to 249	5	-	-
Cracker Barrel Country Store	100 to 249	6	50 to 99	6
Skyline Terrace Nursing Home	100 to 249	7	50 to 99	7
Lowe's Home Centers, Inc.	100 to 249	8	100 to 249	5
McDonald's	50 to 99	9	-	-
TOMS King	50 to 99	10	-	-
First Bank	50 to 99	11	-	-
Ability Home Care, LLC	50 to 99	12	-	-
Town of Woodstock	50 to 99	13	50 to 99	9
Woodstock Facility Operations (formerly Tandem Healthcare)	50 to 99	14	-	-
Massanutten Military Academy	50 to 99	15	50 to 99	8
Shenandoah County Department of Social Services	50 to 99	16	50 to 99	10
Pollywog Place LLC	20 to 49	17	-	-
Regulus Group	20 to 49	18	-	-

Top Ten Water and Sewer Customers - Fiscal Year 2020

Customer	Consumption (gallons)	Rank
SMH, Inc.	4,158,300	1
Bismark, LLC	2,804,100	2
Tandem Health Care	2,497,000	3
Hampton Inn	2,475,500	4
People Incorporated	2,388,200	5
Cracker Barrel Old Country Store	2,382,900	6
Skyline Terrace Conv Home	2,070,700	7
Holiday Inn Express	1,999,700	8
Community Housing Partners	1,949,100	9
Pleasant Valley Condos Co-owner	1,782,700	10

Community Events

The Town of Woodstock Enhancement Committee (WEC) is guided by the Main Street Four Point Approach, which is “the foundation for local initiatives to revitalize their districts by leveraging local assets – from cultural or architectural heritage to local enterprises and community pride” (National Main Street Center). Since the development of WEC twenty years ago, utilizing this comprehensive four-point approach has substantially improved the quality of life for Woodstock citizens and has attracted businesses and visitors. One of the major initiatives of WEC is annual events, as exhibited here.

The four-point approach includes the following necessary committees, which make up the volunteer membership of WEC.

1. Board Organization – Volunteer recruitment, involvement, and collaboration with partners representing a broad cross section of the community is a large part of what the WEC represents. The volunteers are organized and guided by a volunteer chairperson and the Director of Marketing and Events. The board is involved with all projects of the sub-committees as listed below.
2. Promotion – The Promotion Committee guides projects that create a positive image that will renew community pride. This committee assist in communicating the locality’s unique characteristics, cultural traditions, architecture, and history to visitors, investors, citizens, and potential businesses.
3. Design – the Design Committee guides projects that showcase an inviting area to shop, eat, stay, and play by encouraging and/or creating beautiful and interesting public and private buildings, storefronts, signs, public spaces, parking areas, street furniture, public art, landscaping, and promotional materials.
4. Business & Community Coordination – the Business & Community Coordination Committee guides projects that work to strengthen the community’s existing economic assets while diversifying its economic base. It helps support existing businesses, attract visitors, and provide the setting to draw new businesses to the area.



Town of WOODSTOCK
2020 Events

JOIN US FOR ANOTHER YEAR OF GREAT COMMUNITY EVENTS!

WOODSTOCK KIDS ROC
- May 23 ~ 9 - 11 am
South Street Barn Market
- August 1 ~ 9 am - Noon
MMA Track and Infield

WOODSTOCK ROCS
June 12, July 10, July 24, August 14
6-9 pm
W.O. Riley Park Event Lawn

SHENANDOAH VALLEY ARTFEST & VINTAGE WOODSTOCK
June 27
ArtFest: 12-8 pm, Vintage: 6-10 pm
Downtown Court Square

INDEPENDENCE DAY FIREWORKS
July 4 ~ 9:30 pm
Shenandoah County Fairgrounds

WOODSTACO Street Taco Competition
September 12 ~ Noon - 5 pm
Downtown Court Square
\$5 Entry Fee

HALLOWEEN ON COURT SQUARE
October 31 ~ 11 am - 1:30 pm
Downtown Court Square

LIGHT UP WOODSTOCK
December 4 ~ 5:30 pm
Downtown Court Square & Main Street






www.townofwoodstockva.gov

Woodstock Enhancement

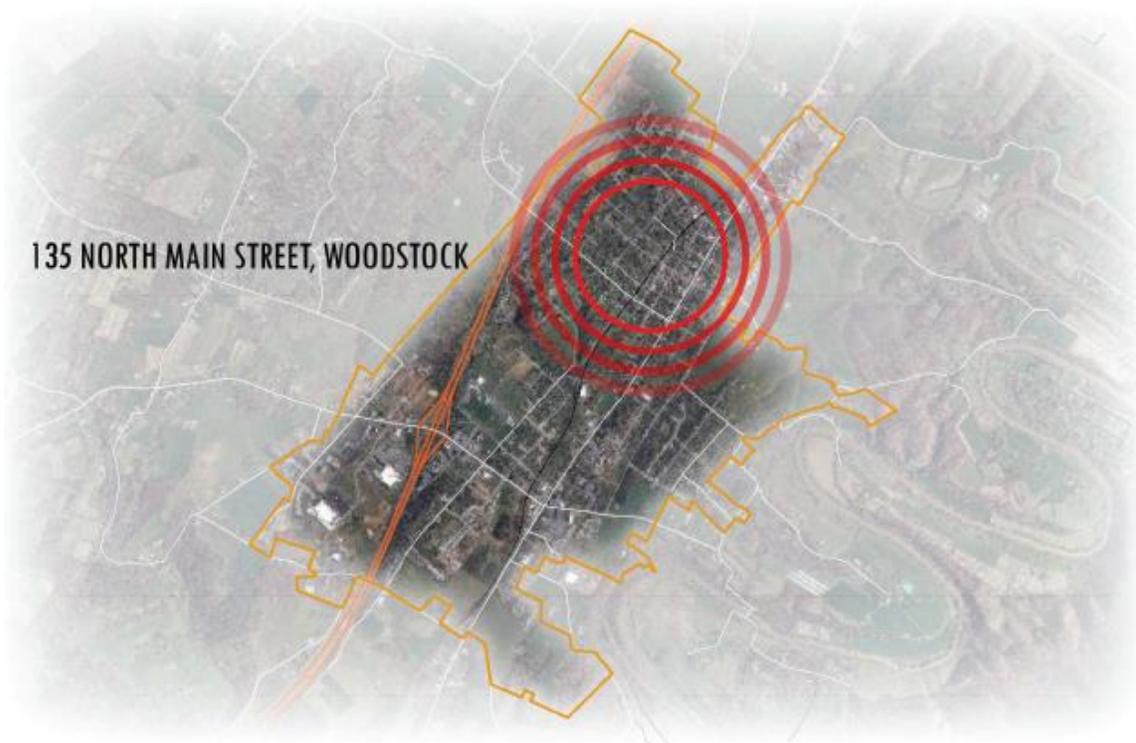
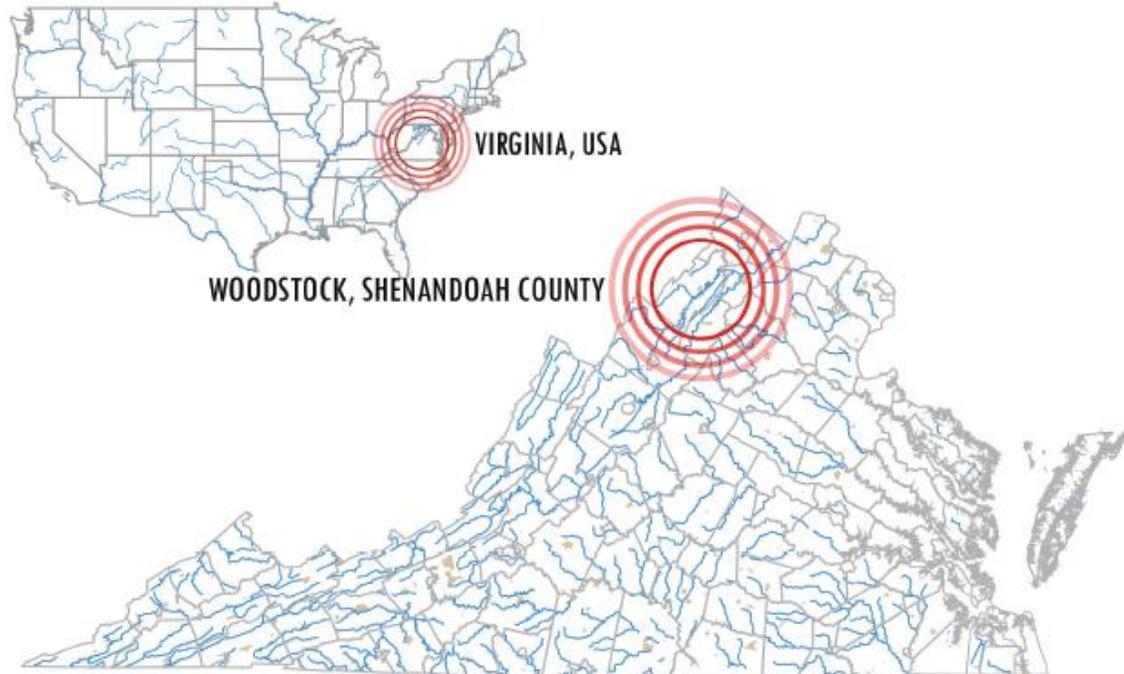
DiscoverWoodstockVA

Sponsored by



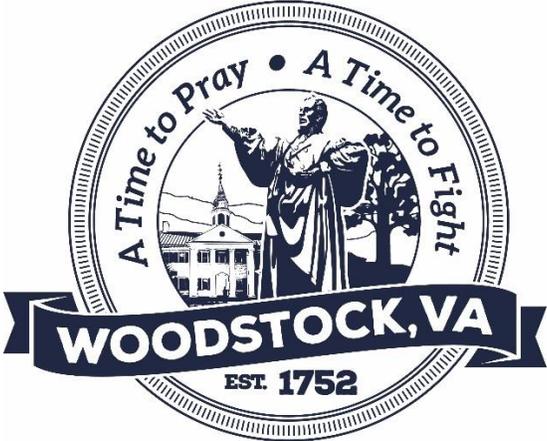
Location of Woodstock

The Town of Woodstock is located approximately 90 miles west of Washington, DC and is located in the center of Shenandoah County in the famous Shenandoah Valley. We are located equidistant to the larger communities of Winchester and Harrisonburg.



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Linkages to the Strategic Plan



2021 to 2022 Strategic Plan

In September 2017, the Woodstock Town Council approved a five-year strategic plan. This plan, developed after several months of work sessions with Council and Staff, identifies eight primary focus areas that were designed to ensure Woodstock can take advantage of all of its assets, continue to develop new methods of doing business, and growing quality of life for all residents. These eight focus areas align with the Town’s External Vision Statement, Mission Statement, and External Services Values Statement expressed as follows:

Town of Woodstock Vision Statement

External Vision Statement – Through a collaborative effort, elected officials and staff members of the Town of Woodstock commit to serving its citizens, businesses, and visitors and imagines the following:

- A commitment to continuous innovation in all aspects of Woodstock’s operational and physical environment; a commitment to continuous improvement of physical spaces
- A vibrant downtown that is a tourism and citizen destination, with a variety of business and residential uses
- A town that is inclusive and diverse in its demographic makeup, with an appreciation and respect for a variety of perspectives; where neighbors interact and assist each other on a regular basis
- A home “base” for outdoor recreational activities within the greater Woodstock and Shenandoah Valley area
- An expansion of the tax base through the creation of diverse, quality housing stock, and diverse commercial and industrial enterprises
- Positive partnerships with private entities to improve design and function of new and existing physical spaces
- A commitment to unique public spaces created of quality plantings and materials, including pedestrian/bicycle connections, town gateway enhancements, pocket parks and gardens, and a great deal of public art in various mediums
- The celebration and maintenance of the historic, environmental, and agricultural integrity of the Town through preservation, adaptive reuse, in addition to educational efforts surrounding these concepts
- A strong and updated infrastructure system that serves the existing and expanding needs of the community; a commitment to utilizing best management practices in green infrastructure, gray infrastructure, and technological advances to improve infrastructure services
- A town where law enforcement officers are visible and have a community guardian philosophy; where people are safe to conduct business, visit, and reside
- The community has a positive mindset about the Town’s functions, services, spaces, people, and projects and actively advocates for their community, instilling a sense of pride and an excellent quality of life.

*The picture we carry around to remind us of why we are working so hard continues to inspire this success
(Allison & Kaye, 2005:105)*

Town of Woodstock Mission Statement

To encourage and facilitate economic growth, to provide a safe environment for a diverse community, and to provide high quality and efficient services to the public, while emphasizing the Town's unique character, planning for the future, and leading by example through the implementation of best practices.

Town of Woodstock External Services Values Statement

The Town of Woodstock values the following:

People. Creating a community where people want to visit, reside, and do business is essential to our mission. Therefore, we commit to honoring the following values related to people:

- Provide a high level of transparency with the public, which works to establish trust even when tension exists
- Be consistently honest, and achieve the highest level of integrity in local government
- Approach common goals with a team-oriented mindset
- Recruit employees of the highest talent and maintain skill level through continuous education and training
- Empower and support entrepreneurs in the community through economic development programs
- Maintain a customer service-oriented focus at all levels of community service
- Provide a safe community environment for all citizens and visitors to the Town
- Maintain the human resources to complete proposed projects, required maintenance, and to maintain appropriate service levels
- Inclusion of diverse populations in the community in decision-making, economic development initiatives, and other programs
- A readiness and enthusiasm to work for the community in a variety of conditions
- Promotion of community wellness through events, activities, and public space development
- Community access to the appropriate staff members for information and dialogue; “listen and act” civic engagement
- Good partnerships with other localities and levels of government
- Trust and communication between the community, elected officials, and staff

Places. Creating and preserving places that the community values is essential to our mission.

Therefore, we commit to honoring the following values related to places:

- Safety and security for public and private properties through active community policing; positive police presence
- Public spaces that are safe, clean, and attractive
- Creation of high-quality public spaces through site design, quality building materials and landscaping, and high-quality construction; well-maintained facilities and public spaces
- Innovative use of spaces for recreational opportunities
- Vibrant, colorful, and interactive public art
- Be audacious in the design and development of public spaces
- Provide resources targeted at property improvement
- Neighborhood connections and gathering spaces
- Preservation of Woodstock character and historical assets, as feasible

Concepts & Things. Indicating the things and concepts that we value is important to securing the resources important to the community and the organization, alike. Therefore, we commit to valuing the following concepts and things:

- A Town Council and staff that values fiscal responsibility and is a good steward of public monies; a commitment to long-range financial, operational, comprehensive, and capital planning
- A Town Council and staff that encourages creativity in all projects and actions
- A commitment to preparedness in all levels of service (for anticipated events and unanticipated/emergency events)
- Reliable and redundant infrastructure system; maintenance and replacement of infrastructure necessary to provide quality service
- Be a leader in the arena of local government by being precedent-setting and proactive; lead by example in local government, break paradigms; emphasize originality
- A commitment to equity in both internal and external operations
- Clean and attractive streets, sidewalks, and landscaped areas free of debris and litter
- Services rendered in a quality manner
- Emphasis on tree planting and park development
- Commitment to storm water quality and quantity control
- High level of professionalism from Town Council and staff
- Tools to complete projects and jobs in a quality and efficient manner
- Actions are solution-oriented; strive for apolitical solutions (making the best decision for the citizens of Woodstock, following the best practices in the industry)
- Provision of high-quality services at an affordable rate (great value for citizens)

While some local governments choose to separate the operations of various departments in their strategic plans, Woodstock recognizes that all local government activities complement each other and has developed a plan in which each department is responsible for a component of the achievement of the Town Council's Goals. Instead of placing each department into its own bureaucratic silo, the Town of Woodstock has created a dynamic environment in which departments work as interconnected units with the same interests. This section outlines the present year's strategic initiatives, the responsible departments for each task, and the output and outcome measurements associated with their accomplishment. The department identified in **bold** represents the department that is leading that particular objective. Additionally, in areas in which the Strategic Plan directly informs actions in the Capital Improvement Plan, references to specific projects are identified below. The entire strategic plan document is available for review at <http://townofwoodstockva.gov/strategicplan>.

In addition to the goals and objectives listed below, each department has developed one or more specific work plan items that seek to address the goals and objectives of the Town's Strategic Plan for Fiscal Year 2021. These work plan items have been denoted in each of the departmental expenditure budgets and have helped to drive resource allocation. As we begin to enter the final years of the plan, we note that specific action items become less demanding.

GOAL 1: *A Great Place to Do Business*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Create an economic development website in order to recruit developers, to provide updated parcel and building locations, to communicate town attributes, and to market the Town of Woodstock as a viable place to do business	Administration Community Development Enhancement	One year	An economic development website	Increased visibility of the Town of Woodstock for economic development purposes
Establish industrial water & sewer system development charges and rate structure	Finance	Three Months	Industrial water and sewer system development charges and water and sewer rate structures	A higher level of competitiveness for Woodstock based on fair rate structure
Create an Economic Development Strategic Plan	Finance	Three Months	Economic Development Strategic Plan	Enhanced understanding of the Town's Economic Strategic Plan and path to achieve goals
Complete a comprehensive Zoning & Subdivision Code review in order to update and clarify commercial, industrial, residential, and supplementary regulations in order to encourage diverse uses and smart development consistent with the unique character of Woodstock	Administration Community Development	Two years	Amended zoning and subdivision ordinances	Improved zoning and subdivision codes for the physical environment; guide
Conduct at least one presentation to the Chamber of Commerce membership each calendar year regarding proactive business protection	Police	Yearly	Development of an interactive and educational presentation pertaining to businesses	Greater awareness regarding trends in criminal activity targeting businesses in the region

GOAL 2: *A Competitive & Innovative Employer*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Research percent mental wellness programs; Find mental health professional	Police	Six months	A mental wellness program to be utilized by law enforcement staff	A law enforcement staff that is well in body and in mind; excellent service delivery by law

with experience in law enforcement			involved in significant events	enforcement staff who are healthy
Assess the cost of contracting with professional				
Continue utilizing VA LEAP				
Continue internal monthly squad trainings	Police	One year	Monthly training	Increase KSAs in job-related functions
Continue weekly in-house operations and safety training and necessary outside training	Public Works	One year	Weekly training	Increase KSAs in job-related functions

GOAL 3: *A Commitment to Responsible Fiscal Management Strategies*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Review/update all existing policies and create new policies as necessary	Administration	Two Years	Town policy review and creation	Consistent decision-making pertaining to Town operations
Provide electronic access (e.g. employee intranet)				
Review and update all existing Operations & Maintenance (O&M) Manuals and create new O&M manuals based on identified deficiencies	Public Works	Two Years	O&M Manuals	Increased efficiency of facility/equipment operations and maintenance

GOAL 4: *Setting the Standard for Local Government Performance*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Create a “budget in brief” document that summarizes key budgetary information from the Town’s adopted budget	Administration Finance	One month	Budget in Brief	Enhanced accessibility and understandability of the Town’s budget
By extracting information from the CAFR, prepare a PAFR document that includes both narrative and	Finance	Six months	PAFR; GFOA Award for Outstanding Achievement in	Enhanced accessibility and understandability of the Town’s financial position

graphic analysis, that provides readily accessible and easily understandable financial information to the public, and that meets the requirements of the GFOAs PAFR Award Program			Popular Annual Financial Reporting	
Retain accreditation from the American Public Works Association (APWA)	Public Works	Ongoing	APWA Accreditation and Public Works Management Practices Manual	Efficient and effective operations that conform to industry best practices

GOAL 5: *Bringing Citizens to the Table: Civic Engagement*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Every four years, conduct a Citizen Satisfaction Survey for all Town services and evaluate feedback to improve services	Administration	Six Months	Survey data on the quality of Town services	Improved decision-making on service delivery
Develop “pop up” design strategies for public input regarding the Town’s future plans, projects, activities, and events	Enhancement	One-Two Years	One “Pop Up” event	Enhanced public outreach and participation
Participate in National Night Out by hosting an annual event in high density neighborhoods	Police	Three months	Event	Interactive event building relationships with citizens
Expand the list of projects that can be completed by various civic/volunteer organizations	Public Works	One month	List of projects	Increased engagement of citizens in Public Works projects

GOAL 6: *A Beautiful Place to Live, Work, and Visit*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Develop and implement Historic District Design Guidelines in order to creatively and tastefully guide historic property remodels, while promoting continued development within the historic district.	Community Development	18 months	Historic District Standards/ Guidelines	Preservation and protection of historic structures that provide a sense of place in Woodstock’s historic downtown

Design the Court Square Park/Enhancement Project on the Southwest corner of Court Square in order to continue public investment and enhancement in and around Court Square	Administration Community Development Enhancement	1 year	Design for southwest corner of Court Square	Continuing public space enhancement within the downtown area
Create a Quality of Life marketing piece to be distributed to potential residents, visitors, and businesses aspiring to visit, live, and/or work in Woodstock	Administration Community Development Enhancement	1 year	Well-designed, eye-catching marketing materials	Enhanced visitation to Woodstock as a “home base” to historic and recreational opportunities
Complete street lighting needs assessment Propose street light locations and street light types Propose street light upgrades where needed Create per location budget	Community Development Police Public Works	Three months	A proposed street light plan and budget	Neighborhoods that are well-lit in order to deter criminal activity and provide light for mobility

GOAL 7: *Linking Valuable Neighborhood Amenities*

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

Objective	Responsible Department	Time Frame	Output	Outcome
Remain vigilant pertaining to properties and new development that are available for purchase, lease, or easement near potential trail, neighborhood, and/or environmental linkages in order to continue and extend green infrastructure continuity	Administration Community Development	Ongoing	Planning activities associated with rail-trail development	Readiness for trail opportunities and the community benefits that may be associated

GOAL 8: *Preserving Our Town for Future Generations and Creating a Sustainable Environment*

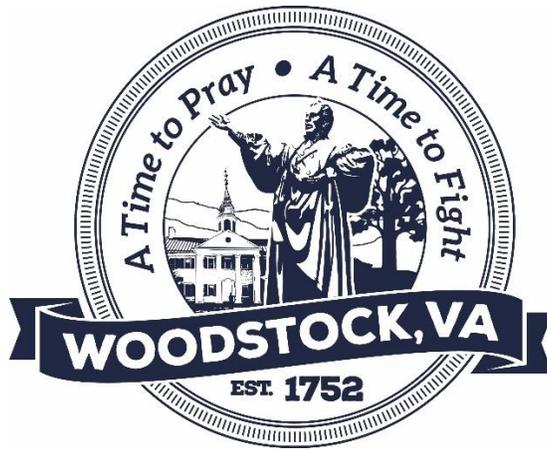
We will minimize the Town’s environmental footprint and encourage citizens to do the same. In addition, we will continue to plan for valuable non-renewable and renewable resources that sustain human life.

Objective	Responsible Department	Time Frame	Output	Outcome
Create a stormwater inflow and infiltration remediation plan to	Community Development Public Works	Six Months	Study of the collection system during the rainfall season and	Reduction of stormwater inflow and infiltration in the sanitary sewer system

identify sewer line replacements			prioritization of sewer replacement/repair locations	
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Financial Structure



Fund Descriptions and Structure

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

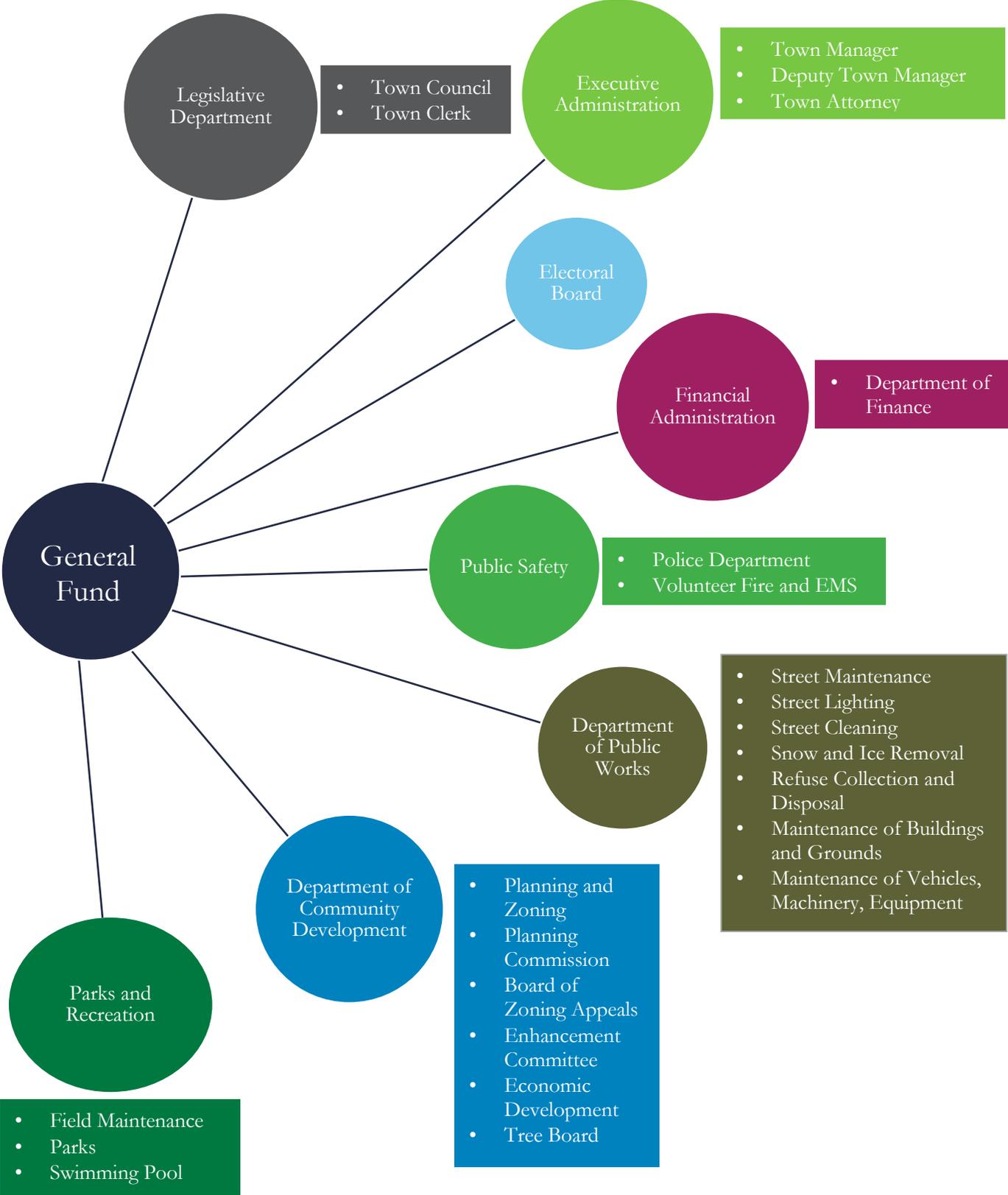
- Governmental funds; and
- Proprietary funds

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

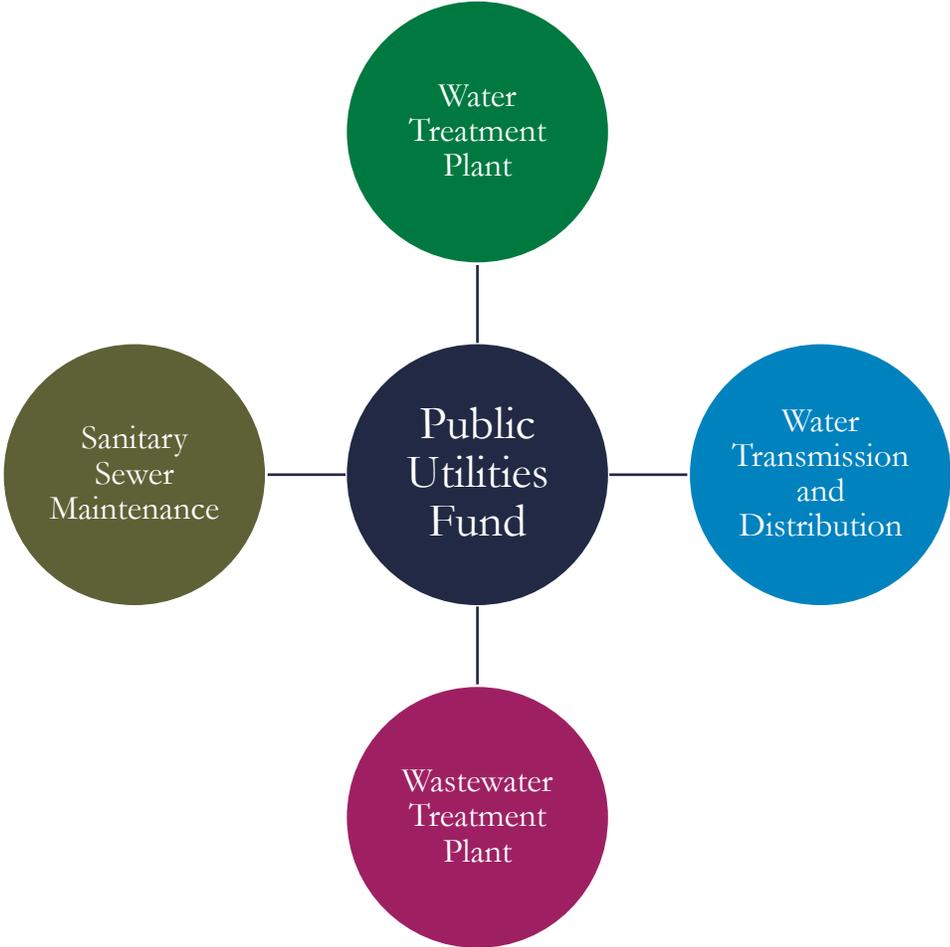
Proprietary Funds: Proprietary funds are used to account for the Town's ongoing organizations and activities that are similar to those often found in the private sector. The Town has one type of proprietary fund, an enterprise fund.

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

General Fund Department/Fund Relationship Organizational Chart



Public Utilities Fund Department/Fund Relationship Organizational Chart



Town of Woodstock Financial Policies

(Adopted January 7, 2014)

The Goal of Financial Policies

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

I. Accounting, Auditing, and Financial Reporting

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

II. Budget Management

Operating Budget

- a. The Town, to maximize planning efforts, intends to prepare the operating budget with a multi-year perspective.
- b. The Town Council shall adopt a balanced annual operating budget by July 1 of each fiscal year where the total projected revenues and other financing sources are equal to the total anticipated expenditures, including any established reserves.
- c. The budget is a plan for raising and allocating resources. The objective is to enable service delivery within available resources. Services must be delivered to residents and taxpayers at a level which will meet real needs as efficiently and effectively as possible.
- d. The Town will fund current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures. One-time revenues will not be used to fund ongoing expenditures. This will help protect the Town from fluctuating service levels

and will help ensure continued tax and fee stability when one-time revenues are reduced or eliminated.

- e. It is imperative to the Town that a positive unassigned fund balance and a positive cash balance exist in the General Fund at the end of each fiscal year. If deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be sufficiently reduced to create a positive unassigned fund balance and a positive cash balance.
- f. Where possible, the Town will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the efficiency and effectiveness of Town programs and employees. Performance measurement should become a dynamic part of Town government administration.
- g. The budget must be structured so that the Town Council and the general public can readily establish the relationship between revenues, expenditures, and the achievement of service objectives.

Capital Budget

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

III. Asset Management

- a. The Town will capitalize all fixed assets with a value greater than \$5,000 and an expected life of five years or more.
- b. The operating budget will provide for minor and preventive maintenance.
- c. The capital budget will provide for the acquisition of fixed assets and the construction, or total replacement of physical facilities to include additions to existing facilities, which increase the square footage or asset value of that facility or other asset. The Town will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

- d. The Town will periodically inventory its tangible capital assets so that all such assets are accounted for, at least on a test basis, no less often than once every five years.

IV. Revenue Management

General Fund

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

Public Utilities Fund

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

V. Debt Management

- a. The Town will not fund current operations from the proceeds of borrowed funds and will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.

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

VI. Cash Management

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

VII. Expenditure Management

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

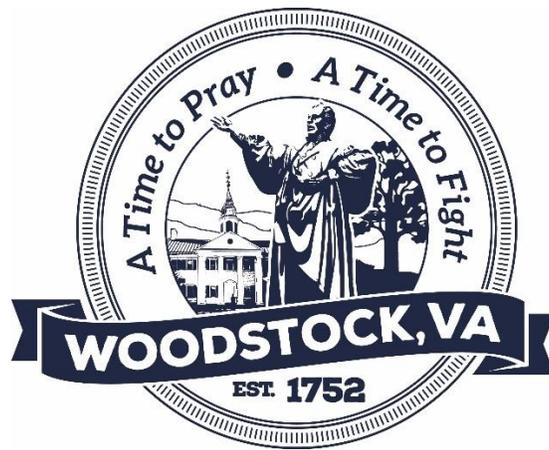
VIII. Reserve Funds Management

- a. The general fund unassigned fund balance at the close of each fiscal year should be equal to no less than 20% of general fund expenditures.
- b. The Town may, in extreme circumstances, appropriate unassigned fund balance that will reduce unassigned fund balance below the 20% policy for the purposes of a declared fiscal emergency or other such purpose as to protect the long-term fiscal security of the Town. In such circumstances, the Town Council will adopt a plan to restore the unassigned fund balance to the policy level within 36 months from the date of appropriation. If restoration cannot be accomplished within such time period without severe hardship to the Town, the Town will establish a different but appropriate time period.

- c. The Town will not use unassigned fund balance to finance recurring operating expenditures.

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Budget Development Process



Basis for Budgeting

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

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

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

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

Budget Process Overview

The Town of Woodstock's budget will be developed on an annual basis for each of the Town's funds. The Town's budgeted revenues will be presented by activity while the budgeted expenditures will be presented by departmental services areas. The Director of Finance is responsible for estimating

budgeted revenues. Department heads are responsible for providing expenditure estimates for their departments. Department heads should provide estimates for personnel, operating, and capital outlay expenditures. Justification should be provided for all requests for additional personnel and all capital expenditure requests. Any operating expenditure requests varying from the previous year should also be justified. The department heads will submit all expenditure requests to the Director of Finance, who will review and compile the requests. The Director of Finance will present the draft proposed budget to the Town Manager, and additional meetings will be held among department heads, the Director of Finance, and the Town Manager as necessary. Budget work sessions will be held with the Finance Committee to discuss the proposed budget.

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

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

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

Roles and Responsibilities

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

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

Fiscal Year 2021 Budget Calendar

Date	Activity	Responsibility
Friday, October 25	Publish FY 2021 Budget Calendar	Finance Director
Wednesday, November 4	FY 2021 – 2024 CIP Process	Department Heads
Friday, December 13	CIP Requests Submitted to Finance Director	All Department Heads
Friday, December 13	Department Heads Submit Personnel Change Requests to Finance Director & Goals/Performance Measures	All Department Heads
Monday, December 16	FY 2021 Budget Kick-Off Meeting at 9:30 a.m. Distribute Budget Preparation Packet to all Department Heads	Finance Director/All Department Heads
Thursday, January 9	FY 2021 Budgets Submitted to Finance Director	All Department Heads
Tuesday, February 18	FY 2021 Budget Presented to Town Manager by Finance Director	Town Manager/Finance Director
Week of February 18	Town Manager & Director of Finance meet with Department Heads – Discussion of FY 2021 Budget Submissions (as needed)	Town Manager/Finance Director/All Department Heads
Weeks of March 2 and 9	Individual Meetings with Council Members	Town Manager/Finance Director
Friday, March 20	Finish Draft Version of FY 2021 Proposed Budget; Distribution of FY 2021 Draft Proposed Budget to Finance Committee	Finance Director/Finance Committee
Week of March 23 and 30	Finance Committee Budget Work Sessions	Finance Committee

Friday, April 3	Distribution of FY 2021 Proposed Budget to Town Council	Finance Director
Week of April 6	FY 2021 Budget Work Sessions with Town Council	Town Council
Tuesday, April 14 (before 4:00 p.m.)	Submit Legal Notice on FY 2021 Proposed Budget to Press for Publication	Finance Director
Saturday, April 18	Legal Notice Published	Public Information
Friday, April 24	Distribution of FY 2021 Proposed Budget to Town Council for Public Hearing	Finance Director
Tuesday, May 5	Public Hearing on FY 2021 Proposed Budget	Public/Town Council
Week of May 1 & 18	Budget Work Sessions – Discussion of Public Hearing Comments (as needed)	Town Council/Finance Committee
Thursday, May 21	Finalize FY 2021 Budget	Finance Director
Friday, May 22	Distribution of FY 2021 Budget to Town Council for June Meeting	Finance Director
Tuesday, June 2	Adoption of FY 2021 Budget and Appropriation of Funds at June Meeting	Town Council

Budget Modification and Amendment

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

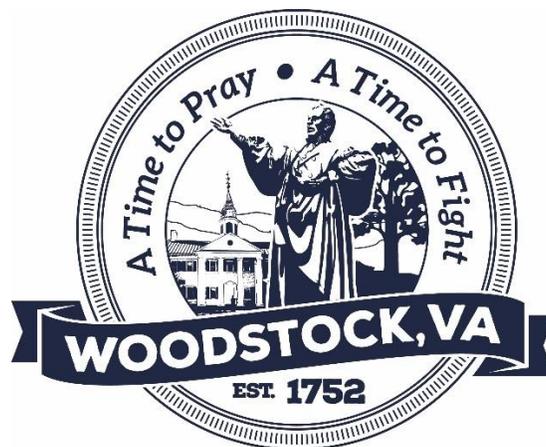
- Transferring from the unexpended balance of another appropriation;
- Transferring from appropriation for contingencies; or
- Appropriating unreserved fund balance or unanticipated revenues

Funds may be transferred between similar accounts (i.e., one payroll account to another payroll account) within the same department with adequate justification and approval by the Department

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

In certain instances, budget appropriations may be amended after original budget adoption. All budget amendments (i.e., appropriation of unreserved fund balance or unanticipated revenue) require Town Council approval. Specific legal authority for budget modification to increase the original budget is contained in the Code. Per Section 15.2-2507A of the Code, “any such amendment which exceeds 1% of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. The notice shall state the governing body’s intent to amend the budget and include a brief synopsis of the proposed budget amendment. Any local governing body may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.”

Consolidated Financial Schedules



Overview of Revenues

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<u>GENERAL FUND REVENUES:</u>								
General Property Taxes	1,196,076	1,213,779	1,202,552	1,292,973	1,277,606	1,248,128	(44,845)	-3.47%
Other Local Taxes	2,484,121	2,564,091	2,785,435	2,817,338	2,373,264	2,691,762	(125,576)	-4.46%
Permits and Licenses	395,688	418,271	415,428	425,000	391,500	374,250	(50,750)	-11.94%
Fines and Forfeitures	38,080	32,424	24,047	28,500	18,750	28,300	(200)	-0.70%
Use of Money & Property	21,881	44,496	67,206	55,500	58,485	51,750	(3,750)	-6.76%
Charges for Services	273,748	268,536	276,061	268,000	234,439	385,500	117,500	43.84%
Miscellaneous Revenue	32,859	46,177	44,941	33,000	23,637	48,000	15,000	45.45%
Federal Revenues	1,075,427	1,070,207	1,098,481	1,090,712	1,091,995	1,094,691	3,979	0.36%
State Revenues	11,976	2,836	4,915	6,407	4,507	4,627	(1,780)	-27.78%
Other Financing Sources	4,022	200	1,042,649	1,895,245	758,101	1,442,000	(453,245)	-23.91%
Total General Fund	5,533,878	5,661,017	6,961,715	7,912,675	6,232,284	7,369,008	(543,667)	-6.87%
<u>PUBLIC UTILITIES FUND REVENUES</u>								
Use of Money & Property	18,364	41,561	49,203	57,500	53,040	43,125	(14,375)	-25.00%
Charges for Services	4,197,846	4,008,159	4,131,011	4,120,318	3,769,434	3,714,582	(405,736)	-9.85%
Miscellaneous Revenues	5,475	2,167	7,530	142,500	1,353	2,000	(140,500)	-98.60%
State Revenues	0	0	0	0	0	0	0	0.00%
Federal Revenues	0	0	0	0	0	0	0	0.00%
Other Financing Sources	0	13,200	0	340,000	25,000	2,150,354	1,810,354	532.46%
Total Public Utilities Fund	4,221,685	4,065,087	4,187,744	4,660,318	3,848,827	5,910,061	1,249,743	26.82%
Total Revenues	9,755,563	9,726,104	11,149,459	12,572,993	10,081,111	13,279,069	706,076	5.62%
Consolidated								

Overview of Expenditures

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
GENERAL FUND EXPENDITURES:								
Legislative Department	59,210	63,806	85,793	84,835	87,961	87,170	2,335	2.75%
Executive Administration	283,285	312,498	324,281	366,107	309,674	346,676	(19,431)	-5.31%
General Administration	0	0	0	0	0	0	0	0.00%
Financial Administration	432,531	450,637	450,767	504,553	445,101	480,635	(23,919)	-4.74%
Electoral Board	0	2,591	0	3,000	3,000	0	(3,000)	-100.00%
Public Safety	1,697,088	1,786,278	1,968,714	2,067,113	2,022,280	2,022,877	(44,236)	-2.14%
Public Works	1,539,433	1,552,386	1,760,035	1,871,976	1,754,802	1,826,335	(45,641)	-2.44%
Parks and Recreation	233,425	284,085	278,536	329,226	278,418	327,205	(2,021)	-0.61%
Planning and Community Development	314,875	362,993	407,785	443,586	387,743	386,713	(56,873)	-12.82%
Contributions	29,000	54,000	108,000	566,000	496,000	496,000	(70,000)	-12.37%
Capital Outlay	235,778	453,440	1,345,994	1,432,745	359,133	1,058,861	(373,884)	-26.10%
Debt Service	136,912	134,332	207,112	196,784	196,783	237,969	41,185	20.93%
Transfers, Reserves, and Other	50,830	52,060	94,792	46,750	95,118	98,567	51,817	110.84%
Total General Fund	5,012,367	5,509,106	7,031,809	7,912,675	6,436,013	7,369,008	(543,668)	-6.87%
PUBLIC UTILITIES FUND EXPENDITURES:								
Water Treatment Plant	720,989	707,496	739,930	763,969	691,718	737,418	(26,551)	-3.48%
Water Transmission and Distribution	339,597	324,876	300,499	334,412	328,152	303,284	(31,129)	-9.31%
Wastewater Treatment Plant	1,071,550	1,092,139	1,119,095	1,212,364	1,112,191	1,123,525	(88,839)	-7.33%
Sanitary Sewer Maintenance	249,472	253,483	246,996	278,412	263,460	257,784	(20,629)	-7.41%
Capital Outlay	207,235	3,179,964	0	475,000	37,011	2,018,660	1,543,660	324.98%
Debt Service	1,106,032	1,359,021	251,151	1,364,911	1,364,911	1,355,141	(9,770)	-0.72%
Transfers and Reserves	0	0	0	185,000	99,850	50,000	(135,000)	-72.97%
Service Charges	51,153	42,152	49,283	46,250	48,438	64,250	18,000	38.92%
Total Public Utilities Fund	3,746,028	6,959,131	2,706,955	4,660,318	3,945,731	5,910,061	1,249,743	26.82%
Total Expenditures	8,758,395	12,468,237	9,738,764	12,572,993	10,381,744	13,279,069	706,076	5.62%

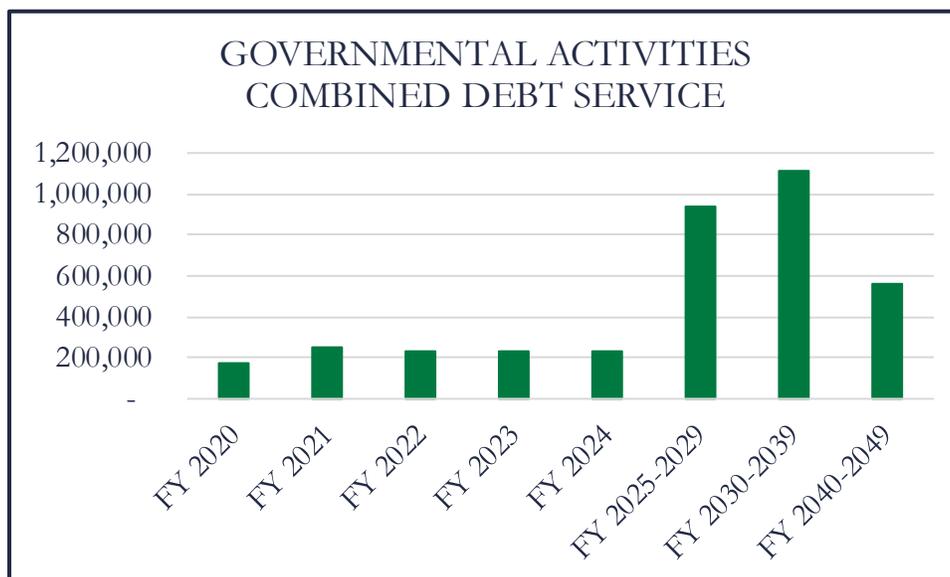
Debt Service Summary

Pursuant to the Town Charter and the Code of Virginia, the Town is authorized to issue general obligation bonds; however, State law limits the amount of outstanding Town debt to ten percent of the assessed value of the real estate subject to taxation. The computation of the Town’s legal debt margin as of June 30, 2020 is as follows:

Assessed Value of Real Property, January 1, 2020:	\$536,535,400
Debt Limit: Ten Percent (10%) of Assessed Value:	\$53,653,540
General Obligation Bonds:	<u>\$22,892,072</u>
Legal Debt Margin:	\$30,761,468

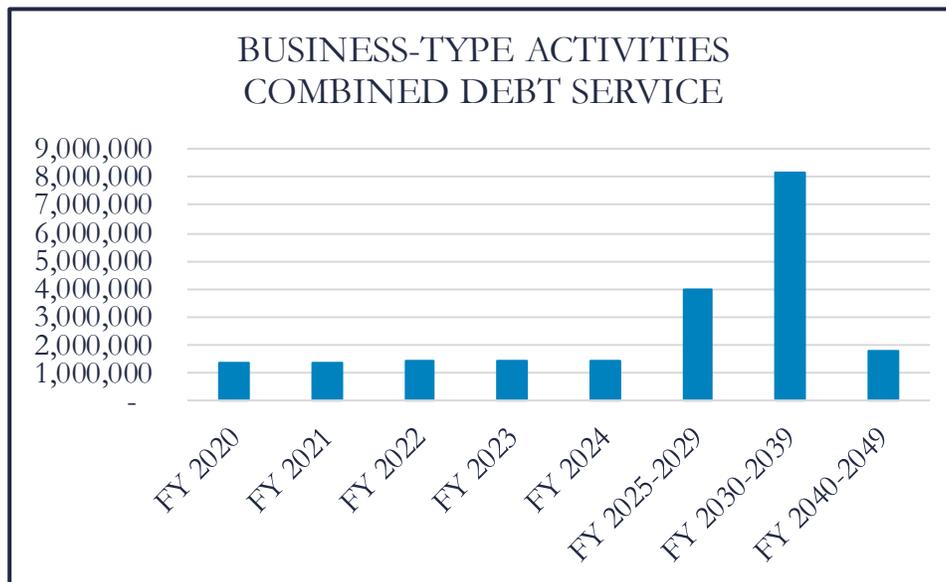
Long Term Debt Service Schedule

Year Ending June 30,	Governmental Activities Long-Term Obligations	
	General Obligation Bonds	
	Principal	Interest
2020	138,410	34,905
2021	176,918	68,874
2022	168,385	64,820
2023	172,358	60,847
2024	176,425	56,780
2025-2029	710,809	228,239
2030-2039	816,725	296,455
2040-2049	333,333	231,007
Total	2,693,363	1,041,927



Long Term Debt Service Schedule continued

Year Ending June 30,	Business-Type Activities Long-Term Obligations	
	General Obligation Bonds	
	Principal	Interest
2020	1,121,704	243,205
2021	1,122,272	229,820
2022	1,151,092	261,133
2023	1,159,987	253,522
2024	1,174,013	245,396
2025-2029	2,866,375	1,094,468
2030-2039	7,002,154	1,158,648
2040-2049	1,601,112	166,018
Total	20,198,709	3,652,210



Fiscal Year 2021 Debt Service Payments

Issue Date	Maturity Date	Issue Amount	Rate	Principal Outstanding	Interest Outstanding	Principal Due FY 21	Interest Due FY 21
General Fund							
<i>General Obligation Bond (RD: Municipal Facilities)</i>							
9/24/1991	1/24/2021	534,000	5.00%	12,387	195	12,387	195
<i>General Obligation Bond (SunTrust: Park Improvements)</i>							
5/1/2013	4/1/2028	1,000,000	2.79%	574,415	68,387	63,489	15,192
<i>General Obligation Bond (USDA: Parking Lot #1)</i>							
6/1/2018	1/28/2038	650,000	2.75%	588,730	153,971	26,501	15,859
<i>General Obligation Bond (USDA: Parking Lot #2)</i>							
6/1/2018	5/28/2037	325,000	3.88%	289,804	105,634	12,388	11,012
<i>General Obligation Bond (BB&T: Dump Truck)</i>							
4/4/2019	4/4/2024	148,401	2.92%	120,405	8,916	28,814	3,516
<i>General Obligation Bond (TBD: Bike/Pedestrian Trail)</i>							
7/1/2020	7/1/2049	1,000,000	3.80%	1,000,000	693,020	33,333	23,101
Total General Fund				2,585,741	1,030,123	176,912	68,875
Public Utilities Fund							
<i>General Obligation Bond (RD: Municipal Facilities)</i>							
9/24/1991	12/24/2020	534,000	5.00%	5,620	82	5,620	82
<i>General Obligation Bond (RD: Water Tank)</i>							
5/1/2001	4/25/2043	2,286,000	4.25%	1,737,785	980,106	46,095	72,969
<i>General Obligation Sener Bond (US Bank: Waste Water Treatment Plant)</i>							
6/28/2001	10/1/2020	855,000	Various	10,000	206	10,000	206
<i>General Obligation Bond (SunTrust/Truist: Water Meters)</i>							
6/27/2006	6/27/2021	1,500,000	4.36%	132,551	5,779	132,551	5,779
<i>General Obligation Revenue Bond (VRA: Waste Water Treatment Plant Expansion)</i>							
9/27/2006	7/1/2028	4,561,156	0.00%	1,938,491	0	228,058	0
<i>General Obligation Revenue Bond (VRA: Waste Water Treatment Plant Expansion)</i>							
11/9/2007	1/1/2035	13,917,296	0.00%	8,350,378	0	556,692	0
<i>General Obligation Bond (US Bank: Infrastructure)</i>							
12/13/2007	4/1/2038	2,470,000	Various	1,880,000	825,781	65,000	83,434
<i>General Obligation Bond (VRA: Water Treatment Plant)</i>							
3/14/2017	3/1/2048	3,126,800	2.25%	3,012,783	1,064,462	78,257	67,350
<i>General Obligation Bond (TBD: Waste Water Treatment Plant Membrane Replacement)</i>							
7/1/2020	6/30/2033	2,018,660	3.80%	2,018,660	532,588	0*	0*
Total Public Utilities Fund				19,086,268	3,409,004	1,122,273	229,820
Total All Funds				21,672,009	4,439,127	1,299,185	298,695

* NOTE: Scheduling so that financing is secured in FY 2021 with first payment due in FY 2022

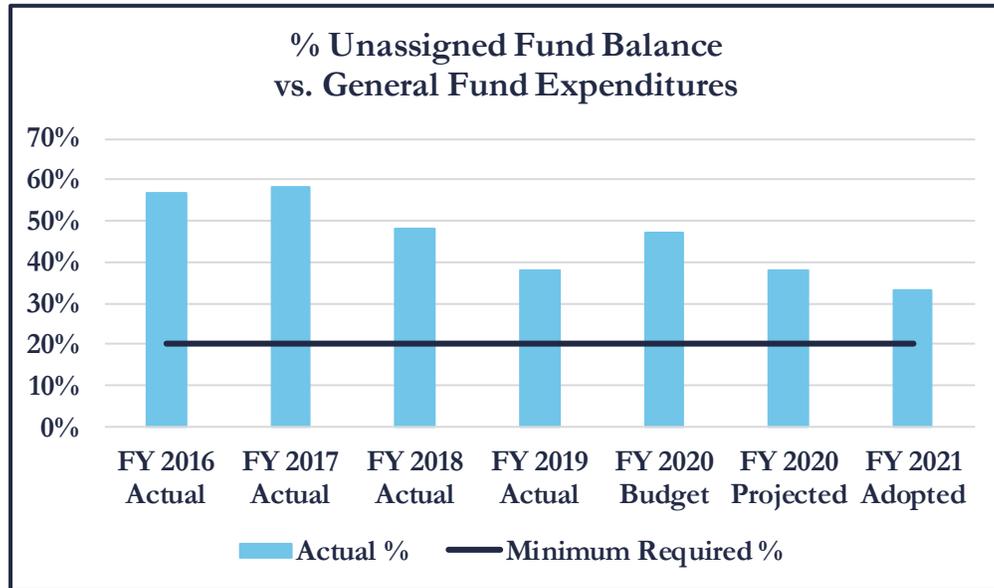
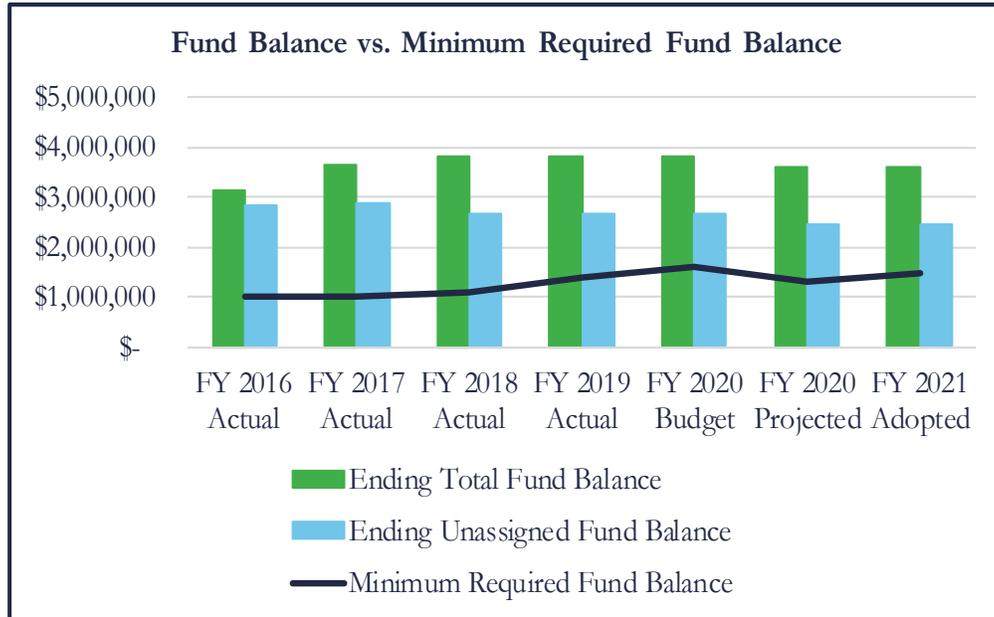
Fund Balance

Fund balance measures the net financial resources available to finance expenditures of future periods. It is defined as the excess of the General Fund's assets and deferred inflows of resources over its liabilities and deferred outflows of resources. Information in the following chart has been taken from the Town's prior years' audited Comprehensive Annual Financial Reports (CAFRs). Negative differences between the General Fund revenues and expenditures represent planned uses of the unassigned fund balance for "pay-as-you-go" capital outlay expenditures.

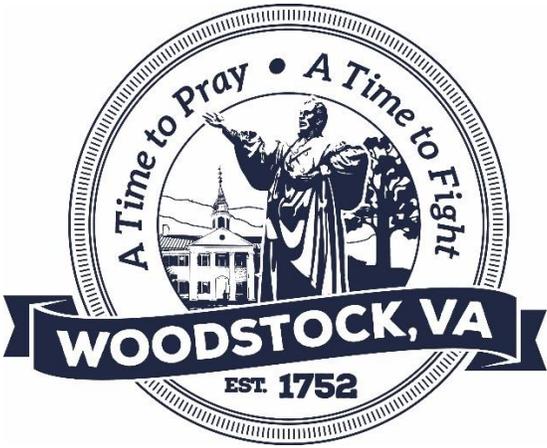
General Fund Fund Balance Summary							
	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted
Beginning Fund Balance	2,834,236	3,130,746	3,652,257	3,804,168	3,811,154	3,811,154	3,607,425
Revenues	5,288,362	5,533,87	5,661,017	6,973,015	7,912,675	6,232,284	7,369,008
Expenditures	(4,991,852)	(5,012,367)	(5,509,106)	(6,966,029)	(7,912,675)	(6,436,013)	(7,369,008)
Revenues less Expenditures	296,510	521,511	151,911	6,986	0	(203,729)	0
Ending Fund Balance	3,130,746	3,652,257	3,804,168	3,811,154	3,811,154	3,607,425	3,607,425
Percent Change in Fund Balance	10.46%	16.66%	4.16%	0.18%	0.00%	(5.15%)	0.00%

The Town is committed to maintaining an unassigned fund balance equal to at least 20 percent of General Fund expenditures. The Town has continued to attain this goal which, as of the fiscal year 2019 audited CAFR, had an unassigned fund balance equal to 38 percent of General Fund expenditures. In the FY 2021 budget, after the appropriations of fund balance for capital investment, the projected total fund balance of \$3,607,425 represents 41 percent of the budgeted expenditures. In the FY 2021 budget the projected unassigned fund balance of \$2,455,214 represents 33% of general fund expenditures (including capital projects).

(Graphical representations follow on the next page)



General Fund



Description of General Fund Revenues

Description of Individual Revenue Sources

General Property Taxes

Real Estate Tax – Current: A tax imposed on the assessed valuation of real estate (includes mobile homes which are taxed at the personal property tax rate) appraised at 100 percent of its fair market value. Assessment information is provided by Shenandoah County and in 2020 provides for an increase in the overall valuation of real estate parcels within the Town of approximately 1.60%. The tax year 2020 tax rate is maintained 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 2020 is \$0.90 per \$100 valuation, the same rate that applied in the prior year. 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 2020 tax rate is 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.

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 2020 tax rate is 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 an annual rate of 10 percent of the taxes due is accrued each month for which a tax is delinquent.

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 between the Town and County based on their relative school age populations. The Town receives sales tax monthly, but the tax is received on a two-month lag (i.e., sales taxes collected in October would not be received until December).

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

- **Electrical Service** - The rate for residential electrical customers is \$1.00 plus \$0.0050 per kilowatt-hour delivered monthly not to exceed \$3.00 per month. The rate for nonresidential electrical customers is \$5.00 plus the rate of \$0.00450 per kilowatt-hour delivered monthly not to exceed \$50.00 per month.
- **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 \$3.00 per month. For nonresidential customers, the rate is \$5.00 plus the rate of \$0.05 per CCF delivered monthly not to exceed \$50.00 per month.

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).

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 received on a two-month lag (i.e., telecommunications tax for October would not be received until December).

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

Cigarette Taxes: A tax of \$0.25 per pack of twenty cigarettes or less. The tax is evidenced through the use of cigarette stamps that are affixed to each cigarette pack. Stamps can be purchased in bulk (i.e., a roll of 15,000) or individually and are purchased on an as needed basis.

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

Meals Taxes: A tax of 6 percent of all gross receipts for prepared food served within the Town. Taxes are due by the 20th of each month (i.e., October meals taxes are due by November 20). Taxes not remitted by the 20th of the month incur a penalty of 10% and accrue interest of 1% for each month outstanding. The tax rate is set to increase to 6 percent effective August 1 of this budget year.

Vehicle License Taxes: Formerly referred to as a decal fee (as a decal was required to be displayed on the vehicle), this is a tax of \$30 for an automobile, truck or trailer, and \$20 for a motorcycle. Some exemptions apply (e.g., 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 right-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.

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.
- *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.

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.

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.

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 a \$13.54 fee per month, which is billed on the water and sewer bill. The bill is due on the 15th of each month.

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

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

Swimming Lessons: Charges for the instruction of swimming lessons. The Town charges a fee of \$40.00 (Town resident) or \$50.00 (non-resident) for each child taking swimming lessons.

Concessions: Income resulting from sales at the concessions stand at the swimming pool.

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.

State Revenues

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

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

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

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

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

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

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

Federal Revenues

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

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

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

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

Discussion of Revenue Estimation Methods for Major Revenue Sources

Basis of Revenue Projections

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

- **Informed/Experienced Judgment:** Prepared in consultation with the Town's department heads and leadership team to identify trends and other conditions.
- **Pass-Through:** Estimates are received from the revenue source (e.g., Commonwealth of Virginia).
- **Mathematical/Statistical:** Revenues determined through use of standardized formulas, averages, trends, or other means of analysis. Trend analysis is based upon regression methods which consider marginal revenue changes over the last several years. Generally, in order to address any concerns about the effects of exogenous economic variables, projections that result from trend analysis are subjectively modified to 90 or 95 percent of their value, depending on the line item.

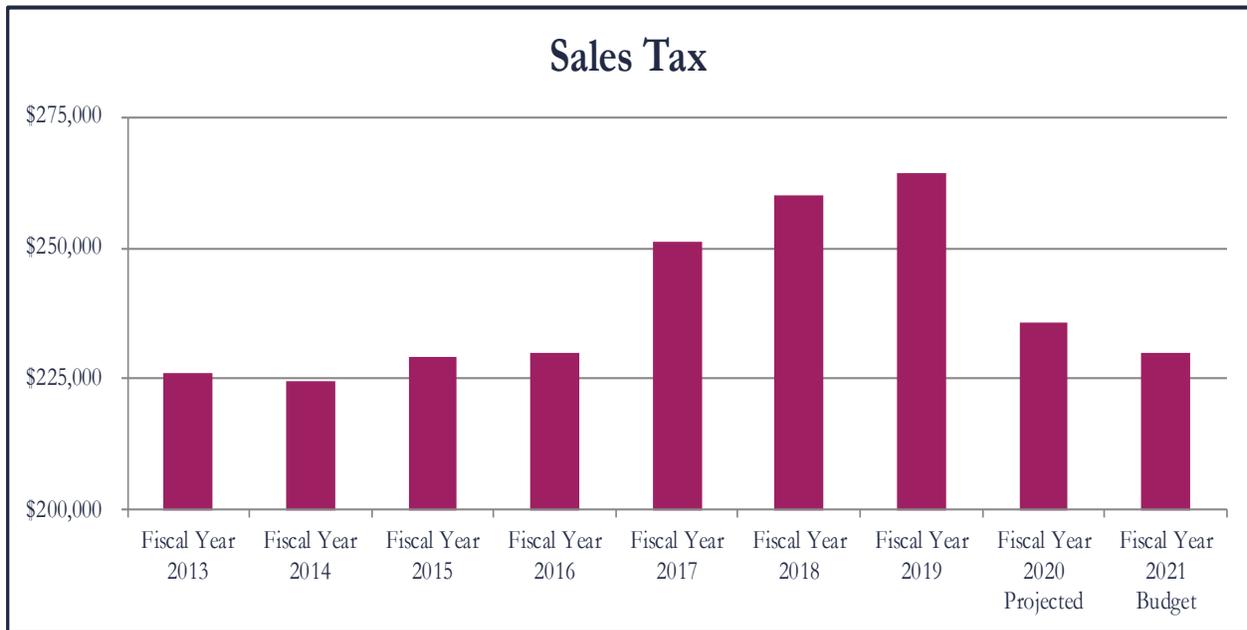
Real Property Taxes

Real property taxes are the second largest revenue source for the Town’s general fund. As is expected with a revenue source of this type, real property taxes have been relatively stable over the last several years. In order to determine the probable level of funding available from real property taxes, we used a mix of informed judgment and trend analysis. Revenue from this source is expected to remain relatively constant through FY 2021. A linear trend analysis of actual figures suggests that in FY 2020, the Town will receive approximately \$850,093 in total real property taxes. The budget for FY 2021 includes an estimated \$861,095 from this revenue source.



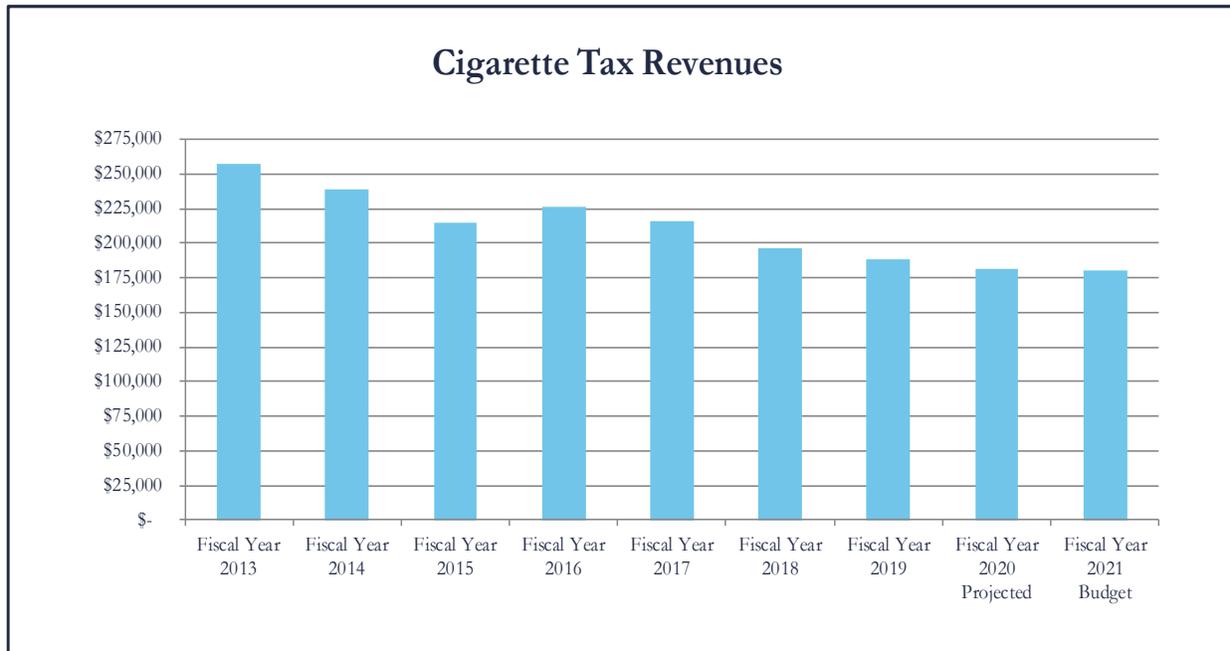
County Sales Taxes

Compared with the real property tax, sales tax revenues have experienced a more volatile trend in recent years and were more greatly affected by the recession, as well as the COVID-19 pandemic. By Fiscal Year 2013, revenues had rebounded to pre-recession levels and have since leveled off but show modest annual increases in recent years. A trend analysis for sales tax revenues is not appropriate, particularly in an uncertain economic environment. Trend analyses use statistical techniques that assume that all other variables that affect the economy are held constant. The endogenous growth assumed by trend analysis is an over-simplification. The current dynamics of the economy of both the Town of Woodstock, and the globe remain unpredictable, especially given the economic impact of the COVID-19 pandemic and associated Federal and State stay-at-home orders beginning in March 2020. Therefore, the current year (FY 2020) total collections for the year have been projected based on seven months history for the year to date compared to that same relation over the last five years, less an anticipated reduction in the 4th quarter. We then applied our knowledge of the economic environment, the openings and closings of businesses in the region, and the current economic trends during the COVID-19 pandemic, to forecast the expected revenues from this source for FY 2021 at \$229,821. This forecast includes a sliding scale reduction in sales tax revenues of 20% in the first quarter, 15% in the second quarter, 10% in the third quarter, and 5% in the fourth quarter of FY 2021.



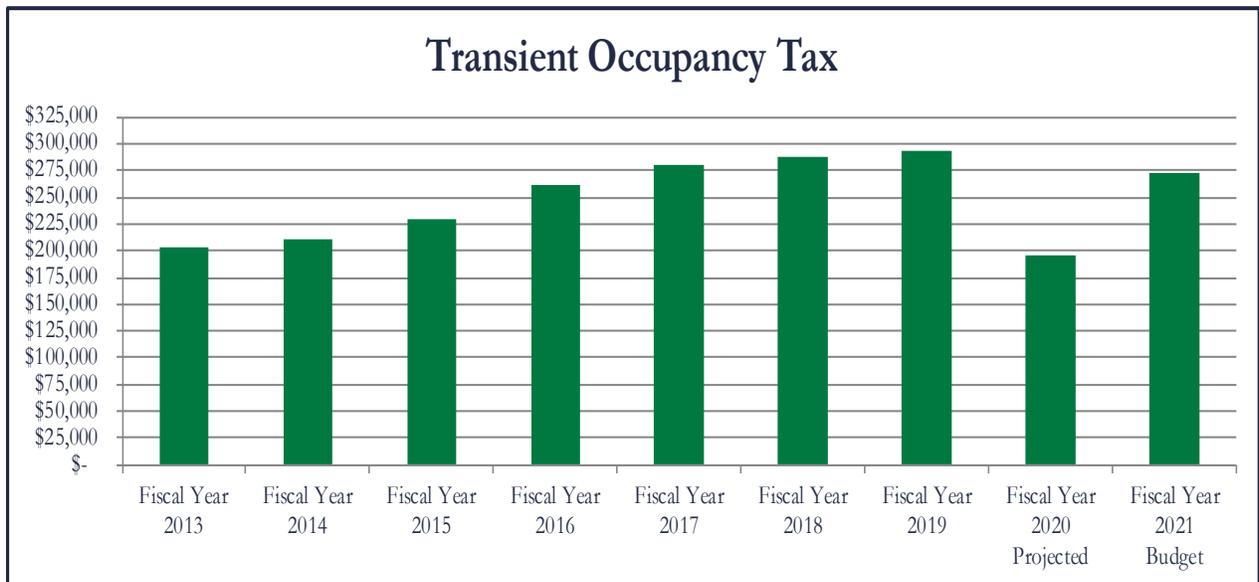
Cigarette Taxes

The collection of cigarette taxes has declined steadily in recent years, probably the result of decreasing demand. Fiscal Year 2013 saw a significant increase (more than double) in the amount of cigarette tax revenues received for two reasons. First, there was an increase in the rate collected per pack by the Town. Second, the Town allowed merchants to purchase large bulk orders of stamps at the old price during that year, which drove the revenues up substantially. As a result, in subsequent years, while still increased from pre-2013 levels, revenues have declined steadily. We anticipate that the demand for cigarette tax stamps has now stabilized and estimate no increase for FY 2021 revenues. The Town will continue to monitor the potential growing impact of liquid nicotine products on traditional cigarette sales.



Transient Occupancy Taxes

The transient occupancy tax (aka lodging tax) saw a rebound after the recession showing a slow but steadily increasing progression but have experienced a severe reduction beginning in March 2020 due to the impact of the COVID-19 pandemic. In order to predict revenue levels for the coming year, we used a linear trend analysis less an anticipated reduction based on economic trends resulting from the pandemic. The results of the trend analysis and anticipated reductions suggested that, in the coming fiscal year, revenue from the transient occupancy tax would be \$272,421. This calculation was confirmed by comparing the seven months current year to date actuals with the similar data for the prior five years less a sliding scale reduction including 25% in the first quarter, 15% in the second quarter, 10% in the third quarter, and 5% in the fourth quarter of FY 2021. Much of the transient occupancy taxes that are collected are due to either a) construction workers who are working in the area, or b) tourists who are traveling through the area on Interstate 81.



Meals Taxes

Meals taxes are the single largest General Fund source of revenue for the Town. We have experienced significant and continuous growth in the meals taxes in recent years, however the impact of the COVID-19 pandemic beginning in March 2020 could have a major impact due to the volatility of a quickly changing economic environment. We have chosen to use the trend analysis nearly at face value less an anticipated reduction based upon economic trends observed since the beginning of the pandemic. A portion of that revenue will probably be disbursed among existing customers, with the remainder being attributed to increased tourists traveling through the area on Interstate 81 as pandemic-related restrictions continue to be lifted in the future. The budget projects total revenues in the amount of \$1,311,252 in FY 2021 which includes a sliding scale of anticipated reductions of 25% in the first quarter, 15% in the second quarter, 10% in the third quarter, and 5% in the fourth quarter.

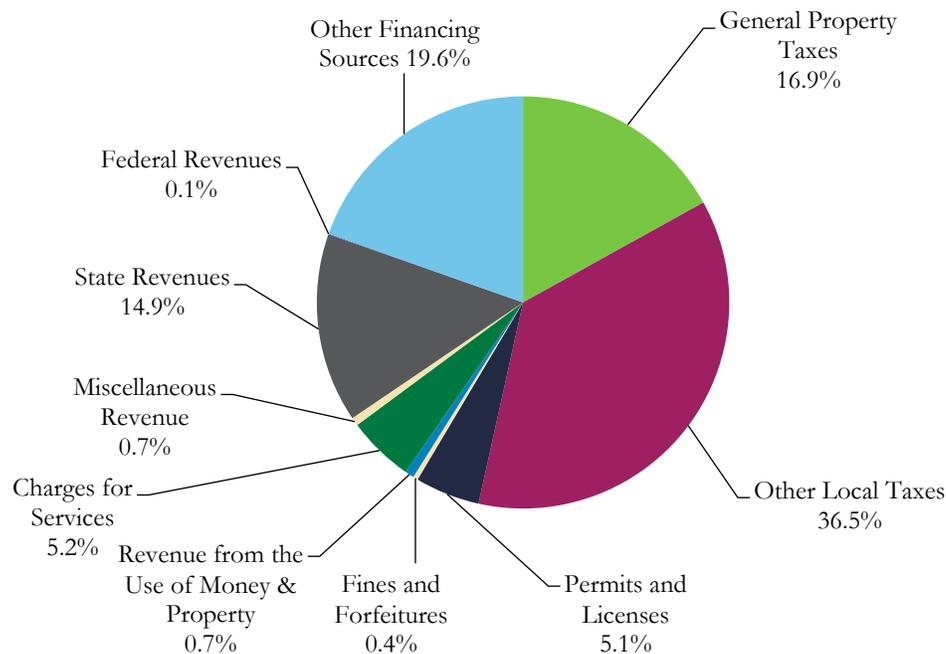


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General Fund Revenue Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<u>GENERAL FUND REVENUES:</u>							
General Property Taxes	1,213,779	1,202,552	1,292,973	1,277,606	1,248,128	(44,845)	-3.47%
Other Local Taxes	2,564,091	2,785,435	2,817,338	2,373,264	2,691,762	(125,576)	-4.46%
Permits and Licenses	418,271	415,428	425,000	391,500	374,250	(50,750)	-11.94%
Fines and Forfeitures	32,424	24,047	28,500	18,750	28,300	(200)	-0.70%
Revenue from the Use of Money & Property	44,496	67,206	55,500	58,485	51,750	(3,750)	-6.76%
Charges for Services	268,536	276,061	268,000	234,439	385,500	117,500	43.84%
Miscellaneous Revenue	46,177	44,941	33,000	23,637	48,000	15,000	45.45%
<i>Categorical Aid:</i>							
State Revenues	1,070,207	1,098,481	1,090,712	1,091,995	1,094,691	3,979	0.36%
Federal Revenues	2,836	4,915	6,407	4,507	4,627	(1,780)	-27.78%
Other Financing Sources	200	1,042,649	1,895,245	758,101	1,442,000	(453,245)	-23.91%
TOTAL GENERAL FUND REVENUES:	5,661,017	6,961,715	7,912,675	6,232,284	7,369,008	(543,667)	-6.87%

FY 2021 General Fund Budgeted Revenues by Category



Local Revenue

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
		Actual	Actual	Budget	Projected	Adopted	Budget	Budget
<u>General Property</u>								
10-3110-0001	Real Property Taxes -	823,867	419,648	884,063	840,093	861,095	(22,968)	-2.60%
10-3110-0002	Real Property Taxes -	35,419	419,681	0	10,000	0	0	0.00%
10-3110-0003	Personal Property Taxes -	245,155	146,405	357,410	355,000	335,033	(22,377)	-6.26%
10-3110-0004	Personal Property Taxes -	59,235	162,784	0	20,000	0	0	0.00%
10-3110-0005	Machinery & Tools Taxes -	2,000	1,007	2,000	2,000	2,000	0	0.00%
10-3110-0006	Machinery & Tools Taxes -	0	1,340	0	0	0	0	0.00%
10-3110-0007	Real Property Taxes Public	24,121	24,882	24,000	25,168	24,000	0	0.00%
10-3110-0008	Real Property Taxes Public	0	0	0	0	0	0	0.00%
10-3110-0009	Personal Property Taxes	464	278	500	345	500	0	0.00%
10-3110-0011	Penalties - All Property	17,080	19,988	20,000	20,000	20,000	0	0.00%
10-3110-0012	Interest - All Property	6,438	6,539	5,000	5,000	5,500	500	10.00%
		1,213,779	1,202,552	1,292,973	1,277,606	1,248,128	(44,845)	-3.47%
<u>Other Local Taxes</u>								
10-3120-0020	County Sales Taxes	259,834	264,256	262,650	235,728	229,821	(32,829)	-12.50%
10-3120-0021	Consumer Utility Taxes	92,759	92,364	95,790	69,306	200,000	104,210	108.79%
10-3120-0022	Telecommunications Tax	85,969	79,754	85,490	85,490	85,490	0	0.00%
10-3120-0023	Franchise License Taxes	234,728	224,417	242,050	242,050	249,000	6,950	2.87%
10-3120-0024	Cigarette Taxes	195,905	188,589	188,490	181,670	180,000	(8,490)	-4.50%
10-3120-0025	Transient Occupancy Taxes	287,647	292,863	272,950	195,590	272,421	(529)	-0.19%
10-3120-0026	Meals Taxes	1,258,989	1,505,256	1,520,280	1,220,908	1,311,252	(209,028)	-13.75%
10-3120-0027	Vehicle License Taxes	109,825	108,012	116,608	108,012	129,512	12,904	11.07%
10-3120-0028	Public Right-of-Way Fees	25,579	22,875	24,720	24,720	25,647	927	3.75%
10-3120-0031	Penalties - All Other Local	12,570	6,778	8,300	9,430	8,609	309	3.72%
10-3120-0032	Interest - All Other Local	286	271	10	360	10	0	0.00%
		2,564,091	2,785,435	2,817,338	2,373,264	2,691,762	(125,576)	-4.46%
<u>Permits/Licenses</u>								
10-3130-0040	Business, Professional,	396,173	408,461	408,000	375,000	361,000	(47,000)	-11.52%
10-3130-0041	Penalties - Business,	1,293	(182)	2,000	1,500	2,000	0	0.00%
10-3130-0042	Development Permits and	20,805	7,150	15,000	15,000	11,250	(3,750)	-25.00%
		418,271	415,428	425,000	391,500	374,250	(50,750)	-11.94%
<u>Fines/Forfeitures</u>								
10-3140-0060	Court Fines and Forfeitures	31,924	23,677	28,000	18,500	28,000	0	0.00%
10-3140-0061	Parking Fines	500	370	500	250	300	(200)	-40.00%
		32,424	24,047	28,500	18,750	28,300	(200)	-0.70%
<u>Revenue from the Use of Money & Property</u>								
10-3150-0080	Interest on Bank Deposits	41,346	49,203	51,000	45,810	38,250	(12,750)	-25.00%
10-3150-0081	Interest on Investments		12,278		10,000	9,000		
10-3150-0084	Rental of Recreational	3,150	5,725	4,500	2,675	4,500	0	0.00%
		44,496	67,206	55,500	58,485	51,750	(3,750)	-6.76%

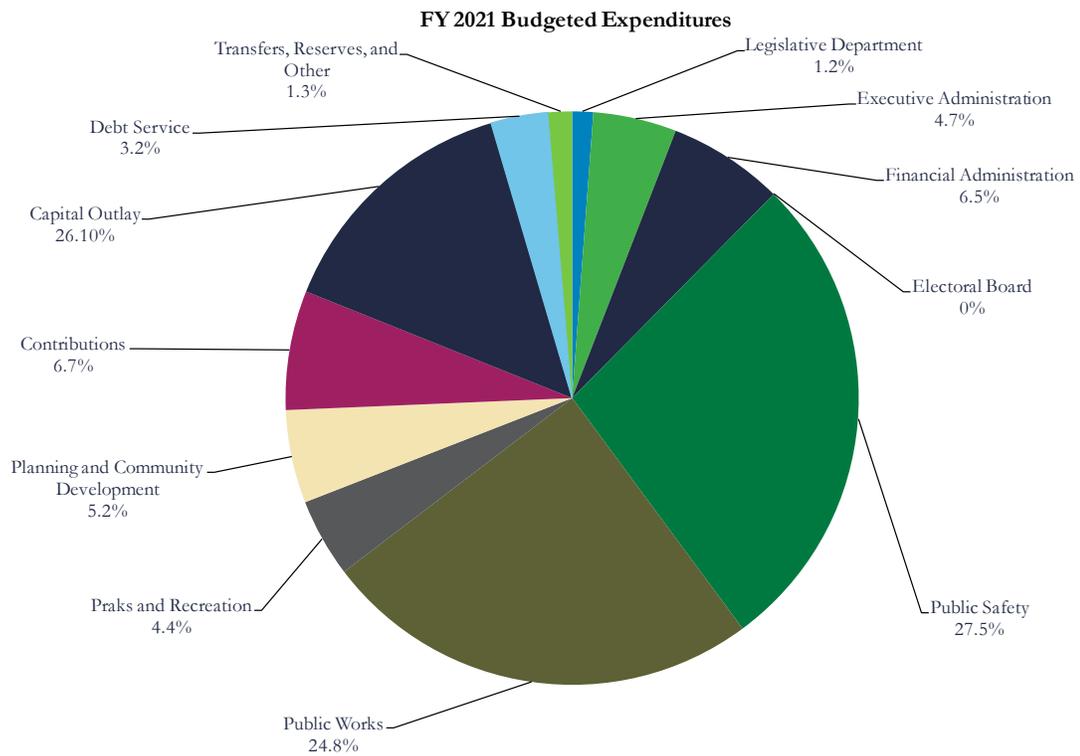
		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
		Actual	Actual	Budget	Projected	Adopted	Budget	Budget
<u>Charges for Services</u>								
10-3160-0090	Refuse Collection Fees	186,011	191,391	193,000	193,000	303,000	110,000	56.99%
10-3160-0095	Enhancement Sales	235	0	0	7,250	0	0	0.00%
10-3160-0110	Swimming Pool Fees	42,776	39,476	40,000	21,985	45,000	5,000	12.50%
10-3160-0111	Swimming Lessons	4,800	6,030	5,000	(50)	5,500	500	10.00%
10-3160-0112	Concessions	17,604	19,321	15,000	10,824	17,000	2,000	13.33%
10-3160-0115	Swim Pool Passes	17,110	19,843	15,000	1,430	15,000	0	0.00%
		268,536	276,061	268,000	234,439	385,500	117,500	43.84%
<u>Miscellaneous Revenue</u>								
10-3170-0120	Miscellaneous Receipts	10,236	5,779	10,000	4,317	10,000	0	0.00%
10-3170-0121	Contributions	1,500	2,525	1,000	9,229	16,000	15,000	1500.00%
10-3170-0122	Commemorative Tree	0	0	0	900	0	0	0.00%
10-3170-0123	Donations - AED	0	0	0	0	0	0	0.00%
10-3170-0124	VDOT - Snow Removal	33,941	36,137	22,000	8,441	22,000	0	0.00%
10-3170-0125	Donations - WO Riley	500	500	0	750	0	0	0.00%
		46,177	44,941	33,000	23,637	48,000	15,000	45.45%
<i>State Revenue</i>								
<u>Non-categorical Aid:</u>								
10-3210-0201	Rolling Stock Tax	4,392	4,362	4,000	4,000	4,000	0	0.00%
10-3210-0202	Motor Vehicle Rental Tax	20,745	18,318	25,460	10,500	16,042	(9,418)	-36.99%
10-3210-0203	Personal Property Tax	106,753	106,753	106,753	106,753	106,753	0	0.00%
		131,890	129,433	136,213	121,253	126,795	(9,418)	-6.91%
<u>Categorical Aid:</u>								
10-3220-0300	Law Enforcement	102,068	105,848	105,848	109,976	109,976	4,128	3.90%
10-3220-0305	Asset Forfeiture Funds	738	0	0	5,604	8,700	8,700	0.00%
10-3220-0310	Distribution of Fire	17,040	17,642	18,000	18,564	18,564	564	3.13%
10-3220-0315	Street and Highway	806,564	830,651	830,651	830,656	830,656	5	0.00%
10-3220-0316	Local Government	0	0	0	0	0	0	0.00%
10-3220-0317	LFSWCD Downtown	0	0	0	0	0	0	0.00%
10-3220-0318	Downtown Parking Lot -	0	0	0	0	0	0	0.00%
10-3220-0320	Community Facilities Grant	7,000	0	0	0	0	0	0.00%
10-3220-0321	VHDA MUMI Planning	0	0	0	0	0	0	0.00%
10-3220-0322	Dam Safety, Flood	0	0	0	0	0	0	0.00%
10-3220-0323	Public Safety Grants	4,907	4,907	0	5,942	0	0	0.00%
10-3220-0324	Urban Tree Canopy	0	10,000	0	0	0	0	0.00%
10-3220-0325	Va State Police Task Force	0	0	0	0	0	0	0.00%
		938,317	969,048	954,499	970,742	967,896	13,397	1.40%

Federal Revenue

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
		Actual	Actual	Budget	Projected	Adopted	Budget	Budget
<u>Categorical Aid:</u>								
10-3320-0500	Bulletproof Vest	0	0	0	0	0	0	0.00%
10-3320-0501	Justice Assistance Grant	0	2,000	4,907	2,000	2,127	(2,780)	-56.65%
10-3320-0503	State and Community	1,336	0	0	1,007	1,000	1,000	0.00%
10-3320-0530	Transportation	0	2,915	0	0	0	0	0.00%
10-3320-0531	USDA Cooperative	0	0	0	0	0	0	0.00%
10-3320-0532	US Secret Service Task	1,500	0	1,500	1,500	1,500	0	0.00%
10-3320-0550	FEMA Public Assistance	0	0	0	0	0	0	0.00%
		2,836	4,915	6,407	4,507	4,627	(1,780)	-27.78%
<u>Other Financing</u>								
<u>Non-Revenue Receipts:</u>								
10-3410-0600	Transfers from General	0	0	0	0	0	0	0.00%
10-3410-0603	Sale of Land, Vehicles,	0	19,800	500	0	0	(500)	-100.00%
10-3410-0604	Proceeds from	200	1,022,849	1,000,000	100,353	1,000,000	0	0.00%
	Indebtedness							
10-3410-0605	Transfers from Unreserved	0	0	382,745	215,748	0	(382,745)	-100.00%
	Fund Balance-CIP funding							
10-3410-0605	Transfers from Unreserved	0	0	0	0	0	0	0.00%
	Fund Balance-Parking Lot							
10-3410-0605	Transfers from Fund	0	0	512,000	442,000	442,000	(70,000)	-13.67%
	Balance-Emergency							
	services							
		200	1,042,649	1,895,245	758,101	1,442,000	(453,245)	-23.91%
TOTAL GENERAL FUND REVENUES:		5,661,017	6,961,715	7,912,675	6,232,284	7,369,008	(543,667)	-6.87%

General Fund Expenditures Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Legislative Department	63,806	85,793	84,835	87,961	87,170	2,335	2.75%
Executive Administration	312,498	324,281	366,107	309,674	346,676	(19,431)	-5.31%
Financial Administration	450,637	450,767	504,553	445,101	480,635	(23,919)	-4.74%
Electoral Board	2,591	0	3,000	3,000	0	(3,000)	-100.00%
Public Safety	1,786,278	1,968,714	2,067,113	2,022,280	2,022,877	(44,236)	-2.14%
Public Works	1,552,386	1,760,035	1,871,976	1,754,802	1,826,335	(45,641)	-2.44%
Parks and Recreation	284,085	278,536	329,226	278,418	327,205	(2,021)	-0.61%
Planning and Community Development	362,993	407,785	443,586	387,743	386,713	(56,873)	-12.82%
Contributions	54,000	108,000	566,000	496,000	496,000	(70,000)	-12.37%
Capital Outlay	453,440	1,345,994	1,432,745	359,133	1,058,861	(373,884)	-26.10%
Debt Service	134,332	207,112	196,784	196,783	237,969	41,185	20.93%
Transfers, Reserves, and Other	52,060	94,792	46,750	95,118	98,567	51,817	110.84%
TOTAL GENERAL FUND EXPENDITURES:	5,509,106	7,031,809	7,912,675	6,436,013	7,369,008	(543,668)	-6.87%



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.

Town Clerk

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

Town Council

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4110-1100 Salaries & Wages – Regular	40,500	40,500	45,000	45,000	45,000	0	0.00%
Employee Benefits:							
10-4110-2100 FICA/Medicare - Employer	3,098	3,098	3,635	3,635	3,635	0	0.00%
10-4110-2300 Hospital/Medical Plans	6,948	20,575	16,140	23,556	23,600	7,460	46.22%
10-4110-2500 Unemployment Insurance	25	52	50	50	50	0	0.00%
Contractual Services:							
10-4110-3300 Printing	0	0	250	250	250	0	0.00%
10-4110-3400 Advertising	1,483	2,997	2,000	2,000	2,000	0	0.00%
10-4110-3800 Other Contractual Services	4,111	6,404	6,000	7,500	4,000	(2,000)	-33.33%
Other Charges:							
10-4110-4210 Postal Services	0	0	0	0	0	0	0.00%
10-4110-4510 Mileage	0	0	0	0	0	0	0.00%
10-4110-4520 Convention, Training, & Education	200	350	1,500	1	1,100	(400)	-26.67%
Materials and Supplies:							
10-4110-5100 Materials and Supplies	585	2,016	1,000	750	750	(250)	-25.00%
10-4110-5200 Office Supplies & Equipment	0	0	0	0	0	0	0.00%
10-4110-5300 Food Supplies & Food Services	1,065	3,917	1,500	900	1,000	(500)	-33.33%
TOTAL TOWN COUNCIL EXPENDITURES:	58,015	79,910	77,075	83,642	81,385	4,310	5.59%

Town Council Goals and Objectives for Fiscal Year 2021

As the elected representatives of the Town of Woodstock, there are no goals and objectives identified for Fiscal Year 2021. However, the Town Council aims to maintain its strong commitment to delivering exceptional services to the Woodstock community and exercising leadership through the establishment of policy, including the enactment of ordinances and resolutions, and through the allocation of resources, including the adoption of the Town’s annual operating and capital budgets.

Town Council Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Number of Town Council Meetings	13	12	15	12
Number of Town Council Committee Meetings	27	19	18	12

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Town Council	N/A	N/A	N/A	N/A

Town Clerk

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4111-1100 Salaries & Wages – Regular	4,375	5,183	5,000	4,015	5,000	0	0.00%
Employee Benefits:							
10-4111-2100 FICA/Medicare - Employer	310	377	385	304	385	0	0.00%
Materials and Supplies:							
10-4111-4520 Convention, Training, & Education	796	82	1,500	0	0	(1,500)	-100.00%
10-4111-4610 Association and Membership Dues	271	0	375	0	0	(375)	-100.00%
10-4111-5200 Office Supplies & Equipment	39	240	500	0	400	(100)	-20.00%
TOTAL TOWN CLERK EXPENDITURES:	5,791	5,883	7,760	4,319	5,785	(1,975)	-25.45%
TOTAL LEGISLATIVE EXPENDITURES:	63,806	85,793	84,835	87,961	87,170	2,335	2.75%

Town Clerk Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Continue membership and participation in the Virginia Municipal Clerks Association (VMCA) and the regional chapter	<i>A Competitive and Innovative Employer</i> <i>Setting the Standard for Local Government Performance</i>	Attendance at the Annual Institute/Academy and regional meetings	End of fiscal year (pending impact of COVID-19 and potential budget amendment for reestablishment of Convention/training expenditure line)

Town Clerk Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Number of Town Council and Committee meeting minutes prepared	40	31	33	24
Number of Planning Commission meeting minutes prepared	7	7	8	8
Percentage of meeting minutes adopted without revision	100%	100%	100%	100%

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Town Clerk	0	0	0	0

Executive Administration

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.

Deputy Town Manager: The Deputy Town Manager assists the Town Manager with the planning, direction, control, and evaluation of town operations and programs and collaborates with the management team in the creation and maintenance of the Town's operating and capital budgets, strategic, economic, and comprehensive plans, and human resource development.

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

Town Manager

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4120-1100 Salaries & Wages – Regular	94,778	96,673	106,000	106,000	106,000	0	0.00%
Employee Benefits:							
10-4120-2100 FICA/Medicare - Employer Contribution	6,764	6,830	8,173	8,173	8,109	(64)	-0.78%
10-4120-2210 Virginia Retirement System	16,074	13,706	14,723	14,723	14,723	0	0.00%
10-4120-2220 ICMA – Employer Contribution	420	421	840	840	840	0	0.00%
10-4120-2300 Hospital/Medical Plans	13,896	16,140	16,140	16,140	16,140	0	0.00%
10-4120-2400 Group Life Insurance	1,241	1,283	1,389	1,389	1,420	31	2.23%
10-4120-2500 Unemployment Insurance	12	9	10	10	10	0	0.00%
10-4120-2600 Workers' Compensation	0	0	0	0	0	0	0.00%
10-4120-2720 Allowance - Educational Assistance	0	0	0	0	0	0	0.00%
10-4120-2800 Employee Appreciation	300	300	300	300	0	(300)	-100.00%
10-4120-2900 Accrued Annual and Sick Leave	0	0	0	0	0	0	0.00%
Contractual Services:							
10-4120-3120 Consulting Services	2,049	450	5,000	2,400	4,000	(1,000)	-20.00%
10-4120-3300 Printing	787	297	500	500	300	(200)	-40.00%
Other							
Charges:							
10-4120-4210 Postal Services	0	0	100	0	0	(100)	-100.00%
10-4120-4220 Telecommunications	1,578	1,477	2,000	2,000	2,000	0	0.00%
10-4120-4520 Convention, Training, & Education	1,921	3,651	4,000	3,837	0	(4,000)	-100.00%
10-4120-4610 Association and Membership Dues	2,224	2,880	2,000	2,000	3,000	1,000	50.00%
10-4120-4620 Books/Subscriptions/Educational Materials	0	0	500	0	500	0	0.00%
Materials and Supplies:							
10-4120-5100 Materials and Supplies	610	843	600	1,519	500	(100)	-16.67%
10-4120-5200 Office Supplies & Equipment	99	437	100	329	100	0	0.00%
10-4120-5300 Food Supplies & Food Services	645	502	500	332	250	(250)	-50.00%
TOTAL TOWN MANAGER EXPENDITURES:	143,398	145,899	162,875	160,492	157,892	(4,983)	-3.06%

Town Manager Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
<p>Conduct a bi-annual employee satisfaction survey in order to assess employee professional and personal needs.</p> <p>Develop a baseline of employee turnover in the past ten years.</p> <p>Creation and fulfillment of a timely action plan based on employee responses.</p>	<i>A Competitive and Innovative Employer</i>	Measure of employee satisfaction and reduction in voluntary turnover	End of fiscal year

Town Manager Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Projection	FY 2021 Goal
Provide Information and Support to Town Council				
Number of Town Manager reports and briefings provided to Town Council	100%	100%	100%	100%
Number of Council/Committee agenda items returned to staff for incomplete information	0	0	0	0
Administer Town Policy				
Percentage of Strategic Plan items completed during planned fiscal year	90%	90%	90%	95%

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Town Manager	1	1	1	1

Deputy Town Manager

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4121-1100 Salaries & Wages – Regular	89,627	91,420	94,162	68,250	91,000	(3,162)	-3.36%
Employee Benefits:							
10-4121-2100 FICA/Medicare - Employer Contribution	6,351	6,411	7,236	5,524	6,962	(274)	-3.79%
10-4121-2210 Virginia Retirement System	15,201	12,698	13,079	9,859	12,640	(439)	-3.36%
10-4121-2220 ICMA – Employer Contribution	420	420	420	35	420	0	0.00%
10-4121-2300 Hospital/Medical Plans	13,896	16,140	16,140	3,126	12,432	(3,708)	-22.97%
10-4121-2400 Group Life Insurance	1,174	1,198	1,234	894	1,219	(15)	-1.22%
10-4121-2500 Unemployment Insurance	12	9	11	9	11	0	0.00%
10-4121-2600 Workers' Compensation	0	0	0	0	0	0	0.00%
10-4121-2720 Educational Assistance	0	0	0	0	0	0	0.00%
10-4121-2800 Employee Appreciation	250	250	250	250	0	(250)	-100.00%
10-4121-2900 Accrued Annual & Sick Leave	0	0	0	6,615	0	0	0.00%
Contractual Services:							
10-4121-3220 Service Contracts	5,254	9,116	6,000	7,000	10,000	4,000	66.67%
10-4121-3300 Printing	0	0	0	0	0	0	0.00%
Other Charges:							
10-4121-4210 Postal Services	0	37	100	0	100	0	0.00%
10-4121-4510 Mileage	311	456	500	68	250	(250)	-50.00%
10-4121-4520 Convention, Training, & Education	2,350	4,819	7,000	572	0	(7,000)	-100.00%
10-4121-4610 Association and Membership Dues	1,461	1,391	1,900	1,900	1,700	(200)	-10.53%
10-4121-4620 Books/Subscriptions/Educational Materials	240	0	200	0	200	0	0.00%
10-4121-4630 Training - Sponsored by Locality	2,850	2,215	3,000	2,000	0	(3,000)	-100.00%
Materials and Supplies:							
10-4121-5200 Office Supplies & Equipment	670	672	600	35	450	(150)	-25.00%
10-4121-5300 Food Supplies & Food Services	780	756	700	45	700	0	0.00%
10-4121-5700 Uniforms and Wearing Apparel	0	87	150	0	150	0	0.00%
TOTAL DEPUTY TOWN MANAGER	140,847	148,095	152,682	106,182	138,234	(14,448)	-9.46%

Deputy Town Manager Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Complete a comprehensive succession planning tool. Department Heads and supervisors will work with staff team members to develop individual employee professional development plans for regular discussion during performance feedback sessions.	<i>A Competitive and Innovative Employer</i>	Development of individual employee professional development plans	End of fiscal year
Conduct a bi-annual employee satisfaction survey in order to assess employee professional and personal needs. Develop a research-based employee survey that gauges the satisfaction levels of employees.	<i>A Competitive and Innovative Employer</i>	Measure of employee satisfaction and reduction in voluntary turnover	December 2020
Research and create at least two types of online transaction opportunities.	<i>Bringing Citizens to the Table: Civic Engagement</i>	Increase in online transaction functionalities and expanded web functions in needed areas	End of fiscal year

Deputy Town Manager Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Human Resource Management and Development				
Number of Supervisor Trainings Conducted	10	8	7	9
Number of Leadership Team Exploring Progress “field trips”	N/A	6	0	6
Number of Recruitment Packets Developed	3	3	3	3
Oversee Assigned Departments				
Percentage of Strategic Plan items completed on time for assigned departments	90%	90%	90%	95%

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Deputy Town Manager	1	1	1	1

Town Attorney

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4130-1100 Salaries & Wages - Regular	0	0	0	0	0	0	0.00%
Employee Benefits:							
10-4130-2100 FICA/Medicare - Employer Contribution	0	0	0	0	0	0	0.00%
10-4130-2500 Unemployment Insurance	0	0	0	0	0	0	0.00%
10-4130-2600 Workers' Compensation	0	0	0	0	0	0	0.00%
Contractual Services:							
10-4130-3140 Legal Services	28,253	29,491	40,000	40,000	40,000	0	0.00%
10-4130-3145 Legal Services - EDA		797	10,000	3,000	10,000	0	0.00%
Other Charges:							
10-4130-4520 Convention, Training, & Education	0	0	0	0	0	0	0.00%
10-4130-4610 Association and Membership Dues	0	0	550	0	550	0	0.00%
TOTAL TOWN ATTORNEY EXPENDITURES:	28,253	30,288	50,550	43,000	50,550	0	0.00%
TOTAL EXECUTIVE ADMINISTRATION:	312,498	324,281	366,107	309,674	346,676	(19,431)	-5.31%

Town Attorney Goals and Objectives for Fiscal Year 2021

Effective in Fiscal Year 2017, the Town Attorney is engaged on a contractual basis to provide legal counsel to the executive administration and the Town Council on various issues that may arise. Therefore, there are no expressed goals and objectives for Fiscal Year 2021.

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Town Attorney	0	0	0	0

Financial Administration

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.

Department of Finance

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget
	Actual	Actual	Budget	Projected	Adopted	Budget	to Budget
Salaries & Benefits:							
10-4140-1100	Salaries & Wages – Regular	226,216	213,312	239,073	222,401	222,820	(16,253.00) -6.80%
10-4140-1200	Salaries & Wages – Overtime	1,968	611	1,500	735	0	(1,500.00) -100.00%
Employee Benefits:							
10-4140-2100	FICA/Medicare - Employer Contribution	16,759	15,625	18,532	16,446	17,046	(1,486.00) -8.02%
10-4140-2210	Virginia Retirement System	38,986	28,671	35,083	30,736	35,927	844.00 2.41%
10-4140-2215	Hybrid Disability Program	54	236	225	549	660	435.00 193.33%
10-4140-2220	ICMA – Employer Contribution	1,680	1,540	1,680	1,610	1,680	0.00 0.00%
10-4140-2300	Hospital/Medical Plans	38,262	44,487	49,728	34,445	42,312	(7,416.00) -14.91%
10-4140-2400	Group Life Insurance	3,053	2,668	3,132	3,220	2,987	(145.00) -4.63%
10-4140-2500	Unemployment Insurance	43	44	50	50	50	0.00 0.00%
10-4140-2600	Workers' Compensation	469	750	750	727	750	0.00 0.00%
10-4140-2720	Allowance - Educational Assistance	0	0	3,000	1,845	0	(3,000.00) -100.00%
10-4140-2800	Employee Appreciation	900	900	900	700	0	(900.00) -100.00%
10-4140-2900	Accrued Annual & Sick Leave	0	0	0	216	0	0.00 0.00%
Contractual Services:							
10-4140-3110	Accounting & Auditing Services	27,750	41,982	38,000	38,000	46,500	8,500.00 22.37%
10-4140-3210	Repairs and Maintenance	0	284	100	100	100	0.00 0.00%
10-4140-3220	Service Contracts	47,075	52,734	60,000	53,830	61,000	1,000.00 1.67%
10-4140-3300	Printing	7,441	9,360	8,500	5,500	8,500	0.00 0.00%
10-4140-3400	Advertising	0	50	100	250	100	0.00 0.00%
Other Charges:							
10-4140-4210	Postal Services	10,448	13,014	12,000	12,000	12,000	0.00 0.00%
10-4140-4220	Telecommunications	4,183	4,814	4,250	4,250	4,750	500.00 11.76%
10-4140-4310	Vehicle Liability Insurance	0	0	0	0	0	0.00 0.00%
10-4140-4320	General Liability Insurance	0	0	0	0	0	0.00 0.00%
10-4140-4410	Lease of Equipment	0	0	2,000	0	0	(2,000.00) -100.00%
10-4140-4510	Mileage	330	245	1,000	200	250	(750.00) -75.00%
10-4140-4520	Convention, Training, & Education	788	2,279	3,500	1,757	1,500	(2,000.00) -57.14%
10-4140-4610	Association and Membership Dues	5,074	5,055	6,000	5,550	5,000	(1,000.00) -16.67%
10-4140-4620	Books/Subscriptions/Educational	276	325	250	157	0	(250.00) -100.00%
Materials and Supplies:							
10-4140-5100	Materials & Supplies	13,300	3,121	10,000	4,784	11,475	1,475.00 14.75%
10-4140-5200	Office Supplies & Equipment	5,542	8,267	5,000	5,000	5,100	100.00 2.00%
10-4140-5300	Food Supplies & Food Service	40	394	150	43	128	(22.50) -15.00%
10-4140-5700	Uniforms and Wearing Apparel	0	0	50	0	0	(50.00) -100.00%
TOTAL DEPARTMENT OF FINANCE							
EXPENDITURES:		450,637	450,767	504,553	445,101	480,635	(23,918.50) -4.74%
TOTAL FINANCIAL ADMINISTRATION:		450,637	450,767	504,553	445,101	480,635	(23,918.50) -4.74%

Department of Finance Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Establish industrial water & sewer system development charges and rate structure	<i>A Great Place to Do Business</i>	Industrial water & sewer system development charges and water and & sewer rate structures	End of fiscal year
Create an Economic Development Strategic Plan	<i>A Great Place to Do Business</i>	Economic Development Strategic Plan	End of fiscal year
Review/update all existing policies and create new policies as necessary; Provide electronic access	<i>A Commitment to Responsible Fiscal Management Strategies</i>	Town policy review and creation	End of fiscal year
Create a "Budget in Brief" document that summarizes budgetary information from Town's Adopted Budget	<i>Setting the Standard for Local Government Performance</i>	Budget in Brief document	June 2021
By extracting information from the CAFR, prepare a PAFR document that includes both narrative and graphic analysis, that provides readily accessible and easily understandable financial information to the public, and that meets the requirements of the GFOA's PAFR Award Program.	<i>Setting the Standard for Local Government Performance</i>	PAFR	June 2021

Department of Finance Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Projection	FY 2021 Goal
Revenue and Expenditure Processing				
Yearly total number of daily transactions	n/a	40,836	40,933	40,000*
Yearly total dollar amount of daily transactions	n/a	\$9,039,886	\$8,883,070	\$8,500,000*
Yearly total number of Accounts Payable Check Runs	n/a	n/a	73	52
Yearly total number of Water Deposit Refund Check Runs	n/a	n/a	30	52
Percent of real estate property tax bills collected	97	97	95	95
Percent of personal property tax bills collected	88	89	90	90
Percent of utility bills collected	97	97	97	98
Percent of vendor payments processed and submitted by due date	97	97	98	98.5
Percent of payroll tax filings made on time	100	100	100	100
Percent of Taxes at five-year "write off"	.43%	.40%	.61%	<1%
Percent of Utility Receivables at five-year	.25%	.27%	.29%	<1%
Budgeting, Accounting, and Reporting Financial Information				
Percent of bank accounts reconciled within thirty days	100	100	100	100
Receipt of GFOA Certification for Excellence in Financial Reporting	Accomplished	Accomplished	Accomplished	Pending

Comprehensive Annual Financial Report received an unmodified audit opinion	Accomplished	Accomplished	Accomplished	Pending
Receipt of GFOA Distinguished Budget Presentation	Accomplished	Accomplished	Accomplished	Pending

*Anticipate reduced numbers due to COVID-19 impact on revenues and collection of charges for services

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Department of Finance	4	4	4	4

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.

Electoral Board and Officials

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4150-1100 Salaries & Wages - Regular	0	0	0	0	0	0	0.00%
Contractual Services:							
10-4150-3300 Printing	0	0	0	0	0	0	0.00%
10-4150-3400 Advertising	0	0	0	0	0	0	0.00%
Other Charges:							
10-4150-4210 Postal Services	0	0	0	0	0	0	0.00%
Materials and Supplies:							
10-4150-5100 Materials and Supplies	2,591	0	3,000	3,000	0	(3,000)	-100.00%
TOTAL ELECTORAL BOARD & OFFICIALS EXPENDITURES:	2,591	0	3,000	3,000	0	(3,000)	-100.00%
TOTAL BOARD OF ELECTIONS	2,591	0	3,000	3,000	0	(3,000)	-100.00%

Board of Elections Goals and Objectives for Fiscal Year 2021

There are no goals and objectives for Fiscal Year 2021 as the election process is managed by Shenandoah County.

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Electoral Board and Officials	N/A	N/A	N/A	N/A

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.

Police Department

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget	% Budget
	Actual	Actual	Budget	Projected	Adopted	to Budget	to Budget
Salaries & Benefits:							
10-4210-1100 Salaries & Wages – Regular	916,867	1,019,891	1,083,012	1,083,012	1,092,518	9,506	0.88%
10-4210-1150 Salaries & Wages –Parttime	43,563	24,281	28,500	28,500	28,500	0	0.00%
10-4210-1200 Salaries & Wages – Overtime	89,879	80,792	92,500	80,000	92,500	0	0.00%
10-4210-1300 Salaries & Wages – Holiday	55,374	60,584	52,500	58,000	52,500	0	0.00%
Employee Benefits:							
10-4210-2100 FICA/Medicare - Employer Contribution	80,300	84,677	94,213	94,213	83,578	(10,635)	-11.29%
10-4210-2210 Virginia Retirement System	154,903	142,424	152,198	152,198	153,873	1,675	1.10%
10-4210-2215 Hybrid Disability Program	72	336	233	233	324	91	39.06%
10-4210-2220 ICMA – Employer Contribution	6,912	6,895	8,400	8,400	8,400	0	0.00%
10-4210-2300 Hospital/Medical Plans	186,029	241,942	243,624	243,624	254,748	11,124	4.57%
10-4210-2400 Group Life Insurance	12,064	13,483	14,189	14,189	14,640	451	3.18%
10-4210-2500 Unemployment Insurance	221	219	230	230	230	0	0.00%
10-4210-2600 Workers' Compensation	31,039	45,885	33,000	45,790	33,000	0	0.00%
10-4210-2710 Allowance – Uniform Cleaning	8,083	8,920	10,250	9,430	10,250	0	0.00%
10-4210-2720 Allowance – Educational Assistance	0	0	3,000	0	0	(3,000)	-100.00%
10-4210-2800 Employee Appreciation	3,750	4,050	3,750	4,250	0	(3,750)	-100.00%
10-4210-2900 Accrued Annual and Sick Leave	9,065	4,863	0	4,243	0	0	0.00%
Contractual Services:							
10-4210-3150 Translation Services	1,220	1,570	2,500	500	900	(1,600)	-64.00%
10-4210-3210 Repairs and Maintenance	4,532	7,920	10,000	5,500	8,300	(1,700)	-17.00%
10-4210-3220 Service Contracts	34,736	37,833	44,168	58,000	42,812	(1,356)	-3.07%
10-4210-3300 Printing	268	444	1,000	500	500	(500)	-50.00%
10-4210-3400 Advertising	50	696	750	149	350	(400)	-53.33%
Other Charges:							
10-4210-4210 Postal Services	200	215	500	500	250	(250)	-50.00%
10-4210-4220 Telecommunications	16,835	18,749	16,340	16,340	16,340	0	0.00%
10-4210-4510 Mileage	0	331	0	0	0	0	0.00%
10-4210-4520 Convention, Training, & Education	25,280	38,852	40,620	22,000	25,000	(15,620)	-38.45%
10-4210-4610 Association and Membership Dues	988	2,479	2,550	2,550	2,550	0	0.00%
10-4210-4620 Books/Subscriptions/Educational Materials	0	0	300	15	0	(300)	-100.00%
Materials and Supplies:							
10-4210-5100 Materials & Supplies	6,121	14,440	11,000	11,000	11,000	0	0.00%
10-4210-5200 Office Supplies & Equipment	2,992	12,345	14,400	6,000	10,000	(4,400)	-30.56%
10-4210-5300 Food Supplies and Food Service	275	325	150	350	250	100	66.67%
10-4210-5500 Police Supplies & Equipment	32,426	49,068	42,236	19,000	32,000	(10,236)	-24.24%
10-4210-5510 Police Supplies & Equip (Asset Seizure)	0	0	0	0	0	0	0.00%
10-4210-5600 Vehicle and Powered Equipment Fuels	22,095	20,881	25,000	17,000	20,000	(5,000)	-20.00%
10-4210-5700 Uniforms and Wearing Apparel	23,099	5,681	18,000	18,000	9,000	(9,000)	-50.00%
TOTAL POLICE DEPARTMENT EXPENDITURES:	1,769,238	1,951,072	2,049,113	2,003,716	2,004,313	(44,800)	-2.19%

Police Department Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Conduct at least one presentation to Chamber of Commerce membership each calendar year and quarterly summaries of criminal activity impacting businesses	<i>A Great Place to do Business</i>	Interactive and educational presentation pertaining to businesses	End of fiscal year
Bolster existing mental wellness program to add a Critical Incident Stress Management certified person within department, seek local chaplain support, and identify a trained clinical psychologist to contract for preventative wellness.	<i>A Competitive & Innovative Employer</i>	Certification of Staff member Establishment of Chaplain support services Establishment of trained clinical psychologist	End of fiscal year
Continue internal monthly squad trainings	<i>A Competitive & Innovative Employer</i>	Monthly Training	End of fiscal year
Create a street lighting needs assessment to inform the placement of solar-powered or conventional electric poles	<i>A Beautiful Place to Live, Work, & Visit</i>	Proposal of street light locations and types	End of fiscal year
Participate in National Night Out by hosting an annual event in high density neighborhoods	<i>Brining Citizens to the Table: Civic Engagement</i>	Event	October 2020

Police Department Performance Measures

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Respond to Calls for Service				
Number of calls for service per day average in a 24-hour period	23	23	19.8	18
Number of calls for service per officer (per year)	843.2	855	723	700
Number of calls per shift (average over a 12-hour assigned shift)	11.6	12	9.8	9
Conduct Community Outreach Programs				
Number of neighborhood outreach programs conducted each quarter	4.5	8	3	6
Estimated number of community participants in all events	2,500	12,000	2,500	5,000
Estimated number of community participants at the largest event	1,500	1,500	2,000	2,000
Estimated number of participants at the smallest event	12	5	35	40
Conduct Criminal Investigations				
Percentages of investigations cleared by arrest	Violent – 83.6% Property – 60%	63%	83%	89%
Percentage of arrests that result in conviction	64.2%	66%	65%	70%
Conviction Ratio (convictions/arrests)	64%	77%	1 in 1.27	1 in 1.15
Percentage of non-conviction dismissed by Court	8.11%	.05%	2 %	1%
Percentage of non-convictions <i>Nolle prosequi</i>	26.1%	21%	16%	15%

Percentage of non-convictions as a result of a not guilty verdict	1.4%	1%	.6%	.5%
Maintain Operational Readiness Through Training				
Average score on semi-annual firearms qualification	Pass	Pass	Pass	Pass
OSHA-required Safety & Policies Training	N/A	N/A	Pass	Pass
Properly Manage the Department's Assets				
Percentage of vehicles receiving appropriate preventative maintenance on time annually	100%	100%	100%	100%
Percentage of firearms receiving proper maintenance on time annually	100%	100%	100%	100%
Percentage of RADAR units maintained on schedule	100%	100%	100%	100%
Percentage of bicycles maintained/inspected on schedule	100%	100%	100%	100%

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Police Department	18	20	20	20

Fire and Emergency Medical Services

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<i>Contractual Services:</i>							
10-4220-3610 Distribution of State Fire Program Funds	17,040	17,642	18,000	18,564	18,564	564	3.13%
TOTAL FIRE & EMERGENCY MEDICAL EXPENDITURES:	17,040	17,642	18,000	18,564	18,564	564	3.13%
TOTAL PUBLIC SAFETY EXPENDITURES:	1,786,278	1,968,714	2,067,113	2,022,280	2,022,877	(44,236)	-2.14%

Fire and Emergency Medical Services Goals and Objectives for Fiscal Year 2021

This item serves as a pass-through for state funding of the Town’s volunteer fire department. Therefore, no goals and objectives are identified for Fiscal Year 2021.

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Fire and Emergency Medical Services	N/A	N/A	N/A	N/A

Public Works

Public Works consists of expenditures for the following functions:

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

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

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

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

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

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

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

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

Public Works General Administration

		FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:								
10-4310-1100	Salaries & Wages – Regular	129,707	132,301	136,270	136,270	136,270	0	0.00%
10-4310-1150	Salaries & Wages –Parttime	0	0	0	0	0	0	0.00%
10-4310-1200	Salaries & Wages – Overtime	0	0	0	0	0	0	0.00%
Employee Benefits:								
10-4310-2100	FICA/Medicare - Employer Contribution	9,405	9,525	10,488	10,488	10,425	(63)	-0.60%
10-4310-2210	Virginia Retirement System	22,499	18,894	21,324	21,324	21,878	554	2.60%
10-4310-2215	Hybrid Disability Program	69	256	251	251	297	46	18.33%
10-4310-2220	ICMA – Employer Contribution	420	420	840	840	840	0	0.00%
10-4310-2300	Hospital/Medical Plans	21,408	24,864	24,864	24,864	24,864	0	0.00%
10-4310-2400	Group Life Insurance	1,768	1,756	1,785	2,498	1,826	41	2.30%
10-4310-2500	Unemployment Insurance	22	18	25	25	25	0	0.00%
10-4310-2600	Workers’ Compensation	0	0	0	0	0	0	0.00%
10-4310-2800	Employee Appreciation	450	450	450	950	0	(450)	-100.00%
Contractual Services:								
10-4310-3210	Repairs and Maintenance	250	0	250	250	250	0	0.00%
10-4310-3220	Service Contracts	0	572	250	200	350	100	40.00%
10-4310-3230	Public Works Accreditation	1,372	14,300	10,000	5,000	6,000	(4,000)	-40.00%
Other Charges:								
10-4310-4220	Telecommunications	5,678	5,467	5,000	5,000	4,700	(300)	-6.00%
10-4310-4520	Convention, Training, & Education	0	1,390	500	200	300	(200)	-40.00%
10-4310-4550	Public Works Trade Show	0	0	0	0	0	0	0.00%
Materials and Supplies:								
10-4310-5200	Office Supplies & Equipment	60	3,498	600	1,465	600	0	0.00%
10-4310-5700	Uniforms and Wearing Apparel	8	25	100	50	100	0	0.00%
TOTAL GENERAL ADMINISTRATION EXPENDITURES:		193,116	213,738	212,997	209,675	208,725	(4,272)	-2.01%

Public Works General Administration Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Review/update existing O&M manuals and create new manuals based on deficiencies identified	<i>A Commitment to Responsible Fiscal Management Strategies</i>	Policies & Procedures	June 2021
Create a street lighting needs assessment to inform the placement of solar-powered or conventional electric poles	<i>A Beautiful Place to Live, Work, & Visit</i>	Needs Assessment Results obtained	April 2021
Continue weekly in-house operations and safety training and	<i>A Competitive & Innovative Employer</i>	Weekly training sessions	Ongoing

necessary outside training			
Retain accreditation from the American Public Works Association (APWA)	<i>Setting the Standard for Local Government Performance</i>	APWA Accreditation and Public Works Management Practices Manual	Ongoing
Expand the list of projects that can be completed by various civic/volunteer organizations	<i>Bringing Citizens to the Table: Civic Engagement</i>	Comprehensive list of projects	End of fiscal year

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Public Works General Administration/Administrative	2	3	3	3

Street Maintenance

		FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:								
10-4320-1100	Salaries & Wages – Regular	232,443	221,514	291,396	291,396	320,160	28,764	9.87%
10-4320-1150	Salaries & Wages - Parttime	3,347	1,224	5,000	0	5,000	0	0.00%
10-4320-1200	Salaries & Wages – Overtime	21,097	22,295	23,000	19,120	23,000	0	0.00%
10-4320-1300	Salaries & Wages - Holiday	0	0	0	0	0	0	0.00%
Employee Benefits:								
10-4320-2100	FICA/Medicare - Employer Contribution	18,684	17,150	26,394	26,394	24,492	(1,902)	-7.21%
10-4320-2210	Virginia Retirement System	54,698	45,161	48,402	48,402	51,308	2,906	6.00%
10-4320-2215	Hybrid Disability Program	648	968	929	929	790	(139)	-14.96%
10-4320-2220	ICMA – Employer Contribution	2,082	2,415	2,940	2,940	2,940	0	0.00%
10-4320-2300	Hospital/Medical Plans	79,622	97,606	85,284	85,284	94,440	9,156	10.74%
10-4320-2400	Group Life Insurance	4,595	4,385	4,246	4,246	4,288	42	0.99%
10-4320-2500	Unemployment Insurance	81	74	100	100	100	0	0.00%
10-4320-2600	Workers’ Compensation	20,642	21,434	21,000	21,000	2,100	(18,900)	-90.00%
10-4320-2800	Employee Appreciation	1,600	3,470	1,800	2,000	0	(1,800)	-100.00%
10-4320-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
Contractual Services:								
10-4320-3130	Engineering & Architectural Services	16,116	7,746	18,000	10,000	12,000	(6,000)	-33.33%
10-4320-3210	Repairs and Maintenance	22,780	26,128	23,000	10,000	22,000	(1,000)	-4.35%
10-4320-3220	Service Contracts	304,093	356,181	365,080	365,080	256,000	(109,080)	-29.88%
10-4320-3400	Advertising	0	0	1,000	0	500	(500)	-50.00%
10-4320-3500	Laundry & Dry Cleaning	7,256	8,348	9,000	7,000	9,000	0	0.00%
Other Charges:								
10-4320-4220	Telecommunications	676	1,054	500	500	500	0	0.00%
10-4330-4410	Lease of Equipment	2,416	2,828	3,500	1,000	2,000	(1,500)	-42.86%
10-4320-4510	Mileage	0	0	0	0	0	0	0.00%
10-4320-4520	Convention, Training, & Education	6,806	7,019	12,000	10,000	3,000	(9,000)	-75.00%
Materials and Supplies:								
10-4320-5100	Materials and Supplies	41,976	47,288	50,000	50,000	49,000	(1,000)	-2.00%
10-4320-5200	Office Supplies & Equipment	1,410	1,304	1,700	1,000	1,300	(400)	-23.53%
10-4320-5300	Food Supplies and Food Service	794	1,270	850	500	700	(150)	-17.65%
10-4320-5700	Uniforms and Wearing Apparel	188	667	750	1,174	1,000	250	33.33%
TOTAL STREET MAINTENANCE EXPENDITURES:		844,050	897,527	995,871	958,065	885,618	(110,253)	-11.07%

Street Maintenance Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Maintain the number of licensed herbicide and pesticide applicators on staff.	<i>A Beautiful Place to Live and Work</i>	Maintain a minimum of 3 employees with Commercial Applicator License	End of Fiscal Year

Street Maintenance Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Inspect and maintain Town street network				
Percentage of street signs inspected	100 %	100 %	100 %	100 %
Percentage of deficient signs repaired within seven days of inspection	100 %	100 %	100 %	100 %
Percentage of streets inspected (annually)	100 %	100 %	100 %	100 %
Percentage of minor street deficiencies repaired within two weeks of report	65 %	70 %	70 %	75 %
Inspect and maintain Town sidewalk network				
Percentage of sidewalks inspected annually	33.3 %	33.3 %	33.3 %	33.3 %
Percentage of minor deficiencies repaired within seven days	68 %	75 %	70 %	75 %
Inspect and maintain storm water structures				
Percentage of storm structures receiving annual inspection	50 %	50 %	50 %	50 %
Percentage of minor deficiencies repaired within seven days	75 %	80 %	75 %	75 %
Maintain right of way grass, landscaping, and trees				
Percentage of survival rate of new street tree plantings	-	95 %	95 %	95 %
Percentage of leaf collection completed by December 15 annually	100 %	100 %	100 %	100 %

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Street Maintenance	9	9	9	9

Street Lighting

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<u>STREET LIGHTING:</u>							
<i>Other Charges:</i>							
10-4321-4110 Electrical Services	53,309	53,946	55,000	55,000	55,000	0	0.00%
TOTAL STREET LIGHTING EXPENDITURES:	53,309	53,946	55,000	55,000	55,000	0	0.00%

Street Lighting Goals and Objectives for Fiscal Year 2021

The Street Lighting fund represents payments to Dominion Virginia power for street lighting, but there are no organizational activities associated with this program. Therefore, there are no goals or objectives for Fiscal Year 2021.

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Street Lighting	N/A	N/A	N/A	N/A

Street Cleaning

		FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:								
10-4322-1100	Salaries & Wages – Regular	3,243	5,029	5,794	5,794	5,794	0	0.00%
10-4322-1150	Salaries & Wages - Parttime	0	0	0	0	0	0	0.00%
10-4322-1200	Salaries & Wages – Overtime	559	656	500	390	500	0	0.00%
Employee Benefits								
10-4322-2100	FICA/Medicare – Employer Contribution	254	435	0	195	0	0	0.00%
10-4322-2600	Workers’ Compensation	0	0	0	0	0	0	0.00%
Materials and Supplies:								
10-4322-5100	Materials and Supplies	0	0	100	100	75	(25)	-25.00%
TOTAL STREET CLEANING EXPENDITURES:		4,056	6,120	6,394	6,479	6,369	(25)	-0.39%

Street Cleaning Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Maintain the number of released street sweeper operators	<i>Setting the Standard for Local Government Performance</i>	Maintain back up operator in addition to existing two operators	End of Fiscal Year

Street Cleaning Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Operate Street Sweeper throughout the Town				
Number of curb miles swept annually	175	175	175	175
Percent of streets swept within 48 hours after significant flood event	100	100	100	100

Staffing Summary

Street Cleaning activities are performed by the Street Maintenance Staff –see Street Maintenance Staffing Summary

Snow and Ice Removal

		FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:								
10-4323-1100	Salaries & Wages – Regular	7,309	15,766	15,878	3,381	15,878	0	0.00%
10-4323-1150	Salaries & Wages - Parttime	0	0	0	0	0	0	0.00%
10-4323-1200	Salaries & Wages – Overtime	6,878	10,649	10,000	2,822	10,000	0	0.00%
10-4323-1300	Salaries & Wages – Holiday	0	0	0	0	0	0	0.00%
Employee Benefits								
10-4323-2100	FICA/Medicare – Employer Contribution	1,085	1,949	0	475	0	0	0.00%
Contractual Services:								
10-4320-3220	Service Contracts	0	0	0	0	0	0	0.00%
Materials and Supplies:								
10-4323-5100	Materials and Supplies	74	4,079	2,000	3,750	1,000	(1,000)	-50.00%
10-4323-5300	Food Service & Food Supplies	451	498	750	275	750	0	0.00%
10-4323-5400	Chemical Supplies	8,994	15,671	15,000	7,500	11,500	(3,500)	-23.33%
TOTAL SNOW & ICE REMOVAL EXPENDITURES:		24,791	48,612	43,628	18,203	39,128	(4,500)	-10.31%

Snow and Ice Removal Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Maintain the current number of CDL and non-CDL qualified snow plow operators	<i>Setting the Standard for Local Government Performance</i>	Number of operators	End of Fiscal Year

Snow and Ice Removal Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Clear snow and ice from roadways				
Average time from beginning of accumulation event to one lane passable on all roads	2.4 hours	2.3 hours	2.5 hours	2.3 hours
Average time from beginning of accumulation to roads cleared on all roads	5.8 hours	5.7 hours	5.7 hours	5.7 hours

Staffing Summary

Snow and Ice Removal activities are performed by the Street Maintenance Staff –see Street Maintenance Staffing Summary

Refuse Collection and Disposal

		FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Contractual Services:								
10-4330-3220	Service Contracts	233,883	239,812	245,000	236,503	375,000	130,000	53.06%
10-4330-3400	Advertising	0	468	0	150	0	0	0.00%
10-4330-3500	Laundry and Dry Cleaning	0	0	0	0	0	0	0.00%
10-4330-3800	Other Contractual Services	5,672	6,114	15,000	6,376	11,000	(4,000)	-26.67%
Other Charges:								
10-4330-4410	Lease of Equipment	0	0	0	0	0	0	0.00%
Materials and Supplies:								
10-4330-5100	Materials and Supplies	371	0	1,000	100	1,000	0	0.00%
10-4330-5700	Uniforms and Wearing Apparel	0	0	0	0	0	0	0.00%
TOTAL REFUSE COLLECTION EXPENDITURES:		239,926	246,394	261,000	243,129	387,000	126,000	48.28%

Refuse and Recycling Collection Goals & Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Research and implement educational programs that increase awareness of the environmental impacts of littering.	<i>Preserving Our Town for Future Generations and Creating a Sustainable Environment</i>	Green Town Program	End of Fiscal Year

Refuse and Recycling Collection Performance Measures

Refuse and Recycling collection is administered via a contract – no performance measures in place

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Refuse Collection and Disposal	N/A	N/A	N/A	N/A

Maintenance of Buildings and Grounds

		FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:								
10-4340-1100	Salaries & Wages – Regular	4,266	14,668	10,204	10,204	10,204	0	0.00%
10-4340-1150	Salaries & Wages - Parttime	0	0	0	0	0	0	0.00%
10-4340-1200	Salaries & Wages – Overtime	27	28	500	165	500	0	0.00%
Employee Benefits:								
10-4340-2100	FICA/Medicare - Employer Contribution	328	906	818	818	818	0	0.00%
10-4340-2600	Workers' Compensation	0	0	0	0	0	0	0.00%
Contractual Services:								
10-4340-3210	Repairs and Maintenance	16,547	1,961	14,000	10,000	8,000	(6,000)	-42.86%
10-4340-3220	Service Contracts	46,005	31,890	34,800	30,000	27,500	(7,300)	-20.98%
10-4340-3250	Pest, Nuisance Contro	10,000	0	2,500	350	1,000	(1,500)	-60.00%
10-4340-3810	Swimming Pool Concessions	0	0	0	0	0	0	0.00%
Other Charges:								
10-4340-4110	Electrical Services	19,651	18,914	19,000	19,000	19,000	0	0.00%
10-4340-4120	Heating Services	7,856	6,143	10,000	6,000	8,000	(2,000)	-20.00%
Materials and Supplies:								
10-4340-5100	Materials and Supplies	4,405	18,411	20,000	17,500	13,000	(7,000)	-35.00%
10-4340-5800	Janitorial Supplies	2,319	2,885	3,000	2,500	1,000	(2,000)	-66.67%
TOTAL GENERAL BUILDINGS & GROUNDS:		111,404	95,807	114,822	96,537	89,022	(25,800)	-22.47%

Maintenance of Building and Grounds Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Complete a full facilities self-inspection and inventory on a monthly basis	<i>A Commitment to Responsible Fiscal Management Strategies</i>	Completion of inspection program	Monthly

Maintenance of Building and Grounds Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2020 Goal
Percentage of work orders completed annually	95 %	95 %	100 %	100 %
Percentage of work orders completed within 48 hours	88 %	90 %	90 %	90 %

Staffing Summary

Building and Grounds Maintenance activities are performed by the Street Maintenance Staff –see Street Maintenance Staffing Summary

Maintenance of Vehicles, Machinery, and Equipment

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget	% Budget
		Actual	Actual	Budget	Projected	Adopted	to Budget	to Budget
Salaries & Benefits:								
10-4350-1100	Salaries & Wages – Regular	1,170	41,301	47,390	47,390	47,390	0	0.00%
10-4350-1150	Salaries & Wages - Parttime	0	0	0	0	0	0	0.00%
10-4350-1200	Salaries & Wages – Overtime	101	1,308	200	150	200	0	0.00%
Employee Benefits:								
10-4350-2100	FICA/Medicare - Employer Contribution	97	2,863	3,672	3,672	3,625	(47)	-1.28%
10-4350-2210	Virginia Retirement System	0	1,379	7,251	7,251	7,983	732	10.10%
10-4350-2215	Hybrid Disability Program	0	249	278	278	288	10	3.60%
10-4350-2220	ICMA – Employer Contribution	0	333	420	420	420	0	0.00%
10-4350-2300	Hospital/Medical Plans	0	10,421	12,432	12,432	12,432	0	0.00%
10-4350-2400	Group Life Insurance	0	4,148	621	621	635	14	2.25%
10-4350-2500	Unemployment Insurance	0	0	0	0	0	0	0.00%
10-4350-2600	Workers' Compensation	0	0	0	0	0	0	0.00%
Contractual Services:								
10-4350-3210	Repairs and Maintenance	39,632	64,354	40,000	30,000	25,000	(15,000)	-37.50%
Materials and Supplies:								
10-4350-5100	Materials and Supplies	23,774	49,271	50,000	50,000	40,000	(10,000)	-20.00%
10-4350-5600	Vehicle and Powered Equipment Fuels	16,960	22,264	20,000	15,500	17,500	(2,500)	-12.50%
TOTAL VEHICLES, MACHINERY & EQUIPMENT:		81,734	197,891	182,264	167,714	155,473	(26,791)	-14.70%
TOTAL PUBLIC WORKS EXPENDITURES:		1,552,386	1,760,035	1,871,976	1,754,802	1,826,335	(45,641)	-2.44%

Maintenance of Vehicles, Machinery, and Equipment Goals and Objectives for Fiscal Year 2020

Goal	Link to Strategic Plan	Quantification	Time Frame
Obtain a Snap-On Scan Tool for vehicles and equipment	<i>Setting the Standard for Local Government Performance</i>	Acquiring scan tool to aid in performing maintenance on the fleet	End of fiscal year end

Maintenance of Vehicles, Machinery, & Equipment Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Maintain Vehicles				
Percentage of vehicles receiving annual inspection	100 %	100 %	100 %	100 %
Typical total fleet down time due to necessary repairs	3 days	2 days	3 days	3 days
Total Fleet Uptime Percentage	95 %	98 %	98 %	98 %
Percentage of repairs returned for work	<1 %	<1 %	0 %	0 %

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Maintenance of Vehicles, Machinery & Equipment	0	0	1	1

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 including 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 with a mission to strengthen and build upon the assets and unique character of the Town of Woodstock, a historically important town in 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 fifteen years and has received the Growth Award eight years. The Tree City USA program, sponsored by the Arbor Day Foundation in cooperation with the USDA Forest Service and the National Association of State Foresters, provides direction, technical assistance, public attention, and national recognition for urban and community forestry programs in thousands of towns and cities.

Planning and Zoning

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
	Actual	Actual	Budget	Projected	Adopted	Budget	Budget
Salaries & Benefits:							
10-4410-1100 Salaries & Wages – Regular	71,291	72,717	74,898	74,898	74,898	0	0.00%
Employee Benefits:							
10-4410-2100 FICA/Medicare - Employer Contribution	4,933	4,962	5,762	5,762	5,730	(32)	-0.56%
10-4410-2210 Virginia Retirement System	12,860	10,894	14,080	14,080	14,931	851	6.04%
10-4410-2215 Hybrid Disability Program	105	392	303	303	455	152	50.17%
10-4410-2220 ICMA – Employer Contribution	420	420	420	420	420	0	0.00%
10-4410-2300 Hospital/Medical Plans	13,497	16,140	16,140	16,140	16,140	0	0.00%
10-4410-2400 Group Life Insurance	1,074	988	981	981	1,004	23	2.34%
10-4410-2500 Unemployment Insurance	13	9	11	11	10	(1)	-9.09%
10-4410-2600 Workers' Compensation	0	0	0	0	0	0	0.00%
10-4410-2800 Employee Appreciation	250	754	250	250	0	(250)	-100.00%
10-4410-2900 Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
Contractual Services:							
10-4410-3130 Engineering & Architectural Services	1,160	8,010	15,000	13,086	24,796	9,796	65.31%
10-4410-3300 Printing	49	0	500	600	150	(350)	-70.00%
Other Charges:							
10-4410-4210 Postal Services	7	26	100	65	0	(100)	-100.00%
10-4410-4510 Mileage	409	272	400	0	0	(400)	-100.00%
10-4410-4520 Convention, Training, and Education	1,825	2,227	3,000	2,039	0	(3,000)	-100.00%
10-4410-4610 Association and Membership Dues	0	0	0	0	889	889	0.00%
Materials and Supplies:							
10-4410-5100 Materials and Supplies	599	1,844	500	200	250	(250)	-50.00%
10-4410-5200 Office Supplies & Equipment	1,050	689	1,050	1,075	1,050	0	0.00%
10-4410-5300 Food Supplies & Food Services	308	732	400	100	350	(50)	-12.50%
TOTAL PLANNING & ZONING EXPENDITURES:	109,850	121,076	133,795	130,010	141,073	7,278	5.44%

Planning and Zoning Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Develop and implement Historic District Design Guidelines. Develop standards and visual representation guide for rehabilitation projects as well as new construction. Develop certificate of appropriateness or similar permitting process for approval.	<i>A Beautiful Place to Live, Work, & Visit</i>	Historic District Design Guidelines	August 2020
Design the Court Square Park/Enhancement Project on the SW corner of Court Square in order to	<i>A Beautiful Place to Live, Work, & Visit</i>	Interactive and educational presentation pertaining to businesses	End of fiscal year

continue investment around Court Square			
Complete comprehensive Zoning & Subdivision Code review. Identify best management practices and examples.	<i>A Great Place to Do Business</i>	Amended zoning and subdivision ordinances	December 2020
Create a stormwater inflow and infiltration remediation plan to identify sewer line replacements	<i>Preserving Our Town for Future Generations and Creating a Sustainable Environment</i>	Plan to reduce stormwater inflow and infiltration in the sanitary sewer system	End of fiscal year

Planning and Zoning Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Manage Land Development in the Town				
Number of zoning permits processed	86	72	89	85
Average time (days) from zoning permit submittal to decision transmitted	1.9	3.63	1.6	2
Number of Right of Way Permits processed	1	2	0	2
Average time (days) from Right of Way permit submittal to decision transmitted	2	0	0	2
Number of Special Use Permits processed	0	1	3	3
Number of Board of Zoning Appeals applications	0	2	1	1
Number of General Land Use permits processed	2	8	0	5
Average time (hours) from General Land Use permit submittal to decision transmitted	2	3	0	2
Number of site plans submitted	3	4	2	4
Number of administrative subdivisions submitted	6	3	5	4
Number of infrastructure inspection reports	5	20	9	15
Number of portable storage unit permit requests	1	2	0	2
Average time (hours) from portable storage unit permit submission to decision transmitted	8	2	0	1
Number of compliance inspections	100	150	175	150
Number of compliance letters sent	70	52	34	35
Number of compliance enforcement actions	4	8	9	10

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Planning and Zoning	1	1	1	1

Planning Commission

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4411-1100 Salaries & Wages – Regular	12,600	12,600	10,800	5,400	10,800	0	0.00%
Employee Benefits:							
10-4411-2100 FICA/Medicare - Employer Contribution	964	988	826	413	826	0	0.00%
Contractual Services:							
10-4411-3130 Engineering & Architectural Services	0	0	0	0	0	0	0.00%
10-4411-3400 Advertising	192	859	300	555	300	0	0.00%
Other Charges:							
10-4411-4510 Mileage	0	0	0	0	0	0	0.00%
10-4411-4520 Convention, Training, and Education	0	150	500	0	0	(500)	-100.00%
Materials and Supplies:							
10-4411-5100 Materials and Supplies	0	0	0	0	0	0	0.00%
10-4411-5200 Office Supplies and Equipment	0	0	0	0	0	0	0.00%
TOTAL PLANNING COMMISSION EXPENDITURES:	13,756	14,597	12,426	6,368	11,926	(500)	-4.02%

Planning Commission Goals and Objectives for Fiscal Year 2021

The Planning Commission meets only as needed during the year. Therefore, there are no goals and objectives for Fiscal Year 2021.

Planning Commission Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Number of Planning Commission Meetings	7	7	8	8

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Planning Commission	N/A	N/A	N/A	N/A

Board of Zoning Appeals

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4412-1100 Salaries & Wages – Regular	1,200	1,200	1,200	0	1,200	0	0.00%
Employee Benefits:							
10-4412-2100 FICA/Medicare - Employer Contribution	92	94	92	0	92	0	0.00%
Contractual Services:							
10-4412-3400 Advertising	0	0	225	0	225	0	0.00%
10-4413-3611 Distribution of State Grant Funds	0	0	0	0	0	0	0.00%
TOTAL BOARD OF ZONING APPEALS EXPENDITURES:	1,292	1,294	1,517	0	1,517	0	0.00%

Board of Zoning Appeals Goals and Objectives for Fiscal Year 2021

The Board of Zoning Appeals meets on an as needed basis depending on how many zoning appeals occur during the year. Therefore, there are no goals and objectives for Fiscal Year 2021.

Board of Zoning Appeals Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Number of Board of Zoning Appeals Meetings	0	2	3	1

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Board of Zoning Appeals	N/A	N/A	N/A	N/A

Woodstock Enhancement Committee Program

		FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
		Actual	Actual	Budget	Projected	Adopted	Budget	Budget
Salaries & Benefits:								
10-4420-1100	Salaries & Wages – Regular	86,984	61,425	63,036	63,036	63,036	0	0.00%
10-4420-1200	Salaries & Wages - Overtime	3,522	0	250	0	250	0	0.00%
10-4420-2100	FICA/Medicare - Employer Contribution	6,256	4,115	4,873	4,873	4,822	(51)	-1.05%
10-4420-2210	Virginia Retirement System	0	8,021	11,851	11,851	12,567	716	6.04%
10-4420-2215	Hybrid Disability Program	0	331	225	333	383	158	70.22%
10-4420-2220	ICMA – Employer Contribution	0	420	420	420	420	0	0.00%
10-4420-2300	Hospital/Medical Plans	0	14,795	16,140	16,140	16,140	0	0.00%
10-4420-2400	Group Life Insurance	0	832	826	826	845	19	2.30%
10-4420-2500	Unemployment Insurance	10	9	12	12	12	0	0.00%
10-4420-2800	Employee Appreciation	200	200	200	200	0	(200)	-100.00%
Contractual Services:								
10-4420-3220	Service Contracts	75,112	75,394	60,000	54,641	56,000	(4,000)	-6.67%
10-4420-3300	Printing	708	72	1,500	390	5,000	3,500	233.33%
10-4420-3400	Advertising	6,002	8,509	8,000	5,131	6,000	(2,000)	-25.00%
Other Charges:								
10-4420-4210	Postal Services	19	324	500	41	250	(250)	-50.00%
10-4420-4510	Mileage	464	931	500	525	100	(400)	-80.00%
10-4420-4520	Convention, Training, and Education	1,432	948	3,000	2,378	0	(3,000)	-100.00%
10-4420-4610	Association and Membership Dues	0	0	400	160	0	(400)	-100.00%
Materials and Supplies:								
10-4420-5100	Materials and Supplies	49,036	65,550	50,000	36,219	34,675	(15,325)	-30.65%
10-4420-5110	Branded Merchandise -Materials and Supplies				0	4,000	4,000	0.00%
10-4430-5120	Bench & Paver Program - Materials and Supplies				0	15,000		
10-4420-5200	Office Supplies and Equipment	72	171	600	1,109	1,100	500	83.33%
10-4420-5300	Food Supplies and Food Service	1,940	3,377	1,200	1,075	500	(700)	-58.33%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT		231,757	245,424	223,533	199,360	221,100	(2,433)	-1.09%

Enhancement Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Create an Economic Development website	<i>A Great Place to do Business</i>	Website	June 2021
Develop ‘pop-up’ design strategies for public input regarding the Town’s future plans, projects, activities, and events	<i>Bringing Citizens to the Table: Civic Engagement</i>	Event(s) held; Short-term action items created	June 2021
Host a public engagement ‘pop-up’ event on Court Square to solicit community input			

Translate the information gathered from the 'pop-up' event into short-term action items			
Create a Digital and Paper Quality of Life marketing piece	<i>A Beautiful Place to Live, Work, & Visit</i>	Marketing piece	June 2021
Create/host an event unique to region that increases tourism	<i>A Beautiful Place to Live, Work, & Visit</i>	Event	End of fiscal year

Enhancement Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Civic Engagement: Social Media Outreach				
Number of Facebook posts	59	109	205	210
Number of Instagram posts	22	132	136	150
Recruitment of Enhancement Committee Volunteers				
Number of new volunteers for committees and events	5	6	6	7
Support and Development of Small Businesses				
Number of businesses participating and competing in RevUp Shenandoah County	12	3	N/A	12
Number of Building façade's improved with assistance from the Façade RENEW program	N/A	2	1 complete 2 pending completion	4
Placemaking				
Number of WE hosted/co-hosted events	12	13	9	14

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Woodstock Enhancement Committee Program	0.5	1	1	1

Economic Development Authority

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4422-1100 Salaries & Wages – Regular	1,275	2,400	2,100	1,575	3,150	1,050	50.00%
Employee Benefits:							
10-4422-2100 FICA/Medicare - Employer Contribution	98	188	165	130	247	82	49.70%
Contractual Services:							
10-4422-3220 Service Contracts	0	20,000	50,000	50,000	0	(50,000)	-100.00%
Other Charges:							
10-4422-4520 Convention, Training, and Education	0	0	1,000	0	0	(1,000)	-100.00%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY:	1,373	22,588	53,265	51,705	3,397	(49,868)	-93.62%

Economic Development Authority Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Create an Economic Development website	<i>A Great Place to Do Business</i>	Economic Development website	July 2020
Provide grants to businesses for façade improvements through the Façade RENEW Grant Program in order to attract and retain downtown business tenants	<i>A Great Place to Do Business</i>	Façade grants provided through the Façade RENEW Grant Program	End of Fiscal Year

Economic Development Authority Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Support and Development of Businesses				
Façade RENEW applications/percentage approved	3/100%	5/83%	3/100%	5/100%
Average Façade RENEW grant money awarded	\$1,133	\$6,025	\$9,587	\$8,000
Average Façade RENEW grant money leveraged	\$6,131	\$10,475	\$19,171	\$15,000
Number of Economic Development Authority Meetings	2	6	3	3

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Economic Development Authority	N/A	N/A	N/A	N/A

Woodstock Tree Board

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Contractual Services:							
10-4423-3120 Consulting Services	250	325	3,500	0	2,500	(1,000)	-28.57%
Other Charges:							
10-4423-4510 Mileage	0	0	150	0	150	0	0.00%
10-4423-4520 Convention, Training, and Education	347	392	400	0	400	0	0.00%
Materials and Supplies:							
10-4423-5100 Materials and Supplies	4,368	2,090	15,000	300	4,650	(10,350)	-69.00%
TOTAL TREE BOARD EXPENDITURES:	4,965	2,807	19,050	300	7,700	(11,350)	-59.58%
TOTAL PLANNING & COMMUNITY DEVELOPMENT	362,993	407,785	443,586	387,743	386,713	(56,873)	-12.82%

Tree Board Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Increase the Town's tree canopy by planting trees along right of ways	<i>Preserving Our Town for Future Generations and Creating a Sustainable Environment</i>	Trees planted	End of Fiscal Year

Tree Board Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Number of Tree Board Meetings	6	6	4	6

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Woodstock Tree Board	N/A	N/A	N/A	N/A

Parks and Recreation

Parks and Recreation consists of expenditures for the following functions:

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 Maintenance

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget	% Budget	
	Actual	Actual	Budget	Projected	Adopted	to Budget	to Budget	
Salaries & Benefits:								
10-4830-1100	Salaries & Wages - Regular	56,636	57,580	83,109	83,109	86,713	3,604	4.34%
10-4830-1150	Salaries & Wages - Parttime	10,005	9,677	10,000	10,000	10,000	0	0.00%
10-4830-1200	Salaries & Wages – Overtime	5,040	7,550	5,000	6,846	5,000	0	0.00%
Employee Benefits:								
10-4830-2100	FICA/Medicare - Employer Contribution	5,171	5,313	7,505	7,505	6,634	(871)	-11.61%
10-4830-2210	Virginia Retirement System	4,442	5,192	14,520	14,520	18,647	4,127	28.42%
10-4830-2215	Hybrid Disability Program					671		
10-4830-2220	ICMA – Employer Contribution	0	0	840	840	840	0	0.00%
10-4410-2300	Hospital/Medical Plans	11,110	14,766	23,484	23,484	23,484	0	0.00%
10-4830-2400	Group Life Insurance	204	519	1,089	1,089	1,162	73	6.70%
10-4830-2500	Unemployment Compensation	13	42	25	25	25	0	0.00%
10-4830-2600	Workers' Compensation	0	4,267	4,500	4,500	4,500	0	0.00%
Contractual Services:								
10-4830-3110	Consulting Services	0	0	0	0	0	0	0.00%
10-4830-3210	Repairs and Maintenance	10,790	2,838	4,000	4,000	2,000	(2,000)	-50.00%
10-4830-3400	Advertising	85	85	350	0	0	(350)	-100.00%
10-4830-3800	Other Contractual Services	6,310	0	2,500	0	1,000	(1,500)	-60.00%
10-4830-4320	General Liability Insurance	0	0	0	0	0	0	0.00%
Materials and Supplies:								
10-4830-5100	Materials and Supplies	33,987	30,974	30,000	30,000	25,000	(5,000)	-16.67%
10-4830-5600	Vehicle and Powered Equipment Fuels	1,750	1,691	2,500	2,000	975	(1,525)	-61.00%
10-4830-5700	Uniforms and Wearing Apparel	18	258	500	802	750	250	50.00%
10-4830-5800	Janitorial Supplies	5,857	2,551	7,000	1,000	5,500	(1,500)	-21.43%
TOTAL PARK EXPENDITURES:		151,418	143,303	196,922	189,720	192,901	(4,021)	-2.04%

Park Maintenance Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Review the existing Fairview Park Master Plan.	<i>A Beautiful Place to Live, Work, and Visit</i>	Update to Fairview Park Master Plan	End of Fiscal Year
Assess the existing facilities with a structural contractor and/or engineer.			
Consider the existing function of the space and the future public need/desire at the location (e.g. barn as an event space, playing fields, restrooms, indoor pool facility, baseball facility, landscaping and trail opportunities, etc.).			

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Parks Maintenance	1	1	1	1

Parks Commission

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
10-4831-1100 Salaries & Wages - Regular	900	900	900	0	900	0	0.00%
Employee Benefits:							
10-4831-2100 FICA/Medicare - Employer Contribution	69	70	69	0	69	0	0
TOTAL PARK COMMISSION EXPENDITURES:	969	970	969	0	969	0	0.00%

Park Commission Goals and Objectives for Fiscal Year 2021

The Park Commission meets on an as needed basis during the year. Therefore, there are no goals and objectives for Fiscal Year 2020.

Parks Commission Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Goal
Number of Parks Commission Meetings	0	0	0	1

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Parks Commission	N/A	N/A	N/A	N/A

Swimming Pool

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget	% Budget	
	Actual	Actual	Budget	Projected	Adopted	to Budget	to Budget	
Salaries & Benefits:								
10-4840-1100	Salaries & Wages – Regular	4,108	3,582	4,000	1,646	4,000	0	0.00%
10-4840-1150	Salaries & Wages -Parttime	66,958	69,708	65,000	42,536	65,000	0	0.00%
10-4840-1200	Salaries & Wages – Overtime	8,487	7,808	4,000	2,806	4,000	0	0.00%
Employee Benefits:								
10-4840-2100	FICA/Medicare - Employer Contribution	6,086	6,199	5,585	3,595	5,585	0	0.00%
10-4840-2500	Unemployment Insurance	3	117	50	50	50	0	0.00%
Contractual Services:								
10-4840-3210	Repairs and Maintenance	9,519	2,311	8,000	5,000	8,000	0	0.00%
10-4840-3800	Other Contractual Services	0	0	250	80	250	0	0.00%
10-4840-3810	Concession Stand Operations	342	40	250	0	250	0	0.00%
Other Charges								
10-4840-4110	Electrical Services	10,298	13,469	13,000	8,500	13,000	0	0.00%
10-4830-4320	General Liability Insurance	0	0	0	0	0	0	0.00%
10-4840-4220	Telecommunications	1,015	779	1,000	760	1,000	0	0.00%
Materials and Supplies:								
10-4840-5100	Materials and Supplies	9,175	12,578	9,500	9,500	9,500	0	0.00%
10-4840-5110	Materials for Resale	9,853	10,976	12,000	6,725	14,000	2,000	16.67%
10-4840-5400	Chemical Supplies	5,359	5,629	7,500	7,500	7,500	0	0.00%
10-4840-5700	Uniforms and Wearing Apparel	0	680	700	700	700	0	0.00%
10-4840-5800	Janitorial Supplies	495	388	500	0	500	0	0.00%
TOTAL POOL EXPENDITURES:		131,698	134,262	131,335	88,698	133,335	2,000	1.52%
TOTAL PARKS AND RECREATION EXPENDITURES:		284,085	278,536	329,226	278,418	327,205	(2,021)	-0.61%

Swimming Pool Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Increase the number of certified Water Safety Instructors (WSI) to instruct swimming lessons.	<i>Setting the Standard for Local Government Performance</i>	At least two certified swimming lesson instructors	May 2021 <i>(Beginning of Pool Season)</i>

Swimming Pool Performance Measures

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Projection	FY 2020 Goal
Manage a High-Quality Swimming Lesson Program				
Average satisfaction level with range of swimming lesson offerings (1 = Very Dissatisfied; 5 = Very Satisfied)	N/A	N/A*	N/A*	4.75
Average satisfaction level with quality of swimming lessons (1 = Very Dissatisfied; 5 = Very Satisfied)	N/A	N/A*	N/A*	4.75
Average overall satisfaction level swimming lessons (1 = Very Dissatisfied; 5 = Very Satisfied)	N/A	N/A*	N/A*	4.75

•Due to changeover in Deputy Town Manager position the survey was not completed; will resume in 2020

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Swimming Pool	0	0	0	0

General Fund Non-Departmental Expenditures

Non-departmental consists of expenditures for the following functions:

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

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

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

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

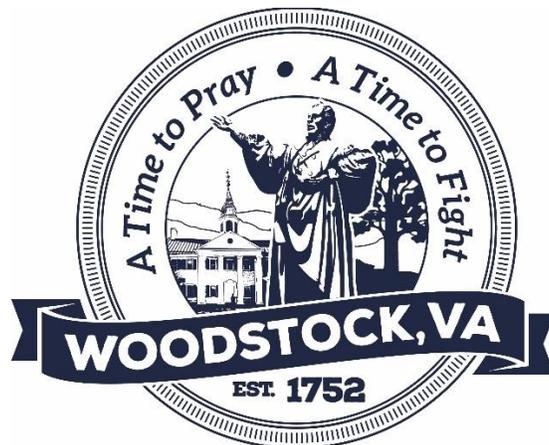
Insurance Premiums and Services Charges: Service Charges account primarily for the bank fees incurred by the Town. In addition, the Town's insurance premiums for general and vehicle liability are now included in this section.

General Fund Non-Departmental

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget	% Budget
	Actual	Actual	Budget	Projected	Adopted	to Budget	to Budget
<u>NON-DEPARTMENTAL:</u>							
<u>CONTRIBUTIONS:</u>							
10-4900-4710 Operations of Rescue Squad	25,000	50,000	25,000	25,000	25,000	0	0.00%
10-4900-4715 Capital Rescue Squad	0	0	75,000	75,000	75,000	0	0.00%
10-4900-4720 Operations of Fire Department	0	29,000	29,000	29,000	29,000	0	0.00%
10-4900-4725 Capital to Fire Department	29,000	29,000	437,000	367,000	367,000	(70,000)	-16.02%
TOTAL CONTRIBUTIONS:	54,000	108,000	566,000	496,000	496,000	(70,000)	-12.37%
<u>CAPITAL OUTLAY:</u>							
10-4910-1100 Salaries & Fringe -Capital (Park Lot)	0	44,853	0	0	0	0	0.00%
10-4910-6100 Machinery and Equipment	11,561	96,366	20,500	21,907	0	(20,500)	-100.00%
10-4910-6200 Land			70,000	71,355	0		
10-4910-6400 Motor Vehicles and Equipment	132,490	227,478	172,245	172,245	0	(172,245)	-100.00%
10-4910-6901 Swimming Pool Project/Cover	19,000	63,606	0	0	0	0	0.00%
10-4910-6910 Downtown Parking Project	269,182	871,653	0	90,623	0	0	0.00%
10-4910-6911 Trail Development	21,207	18,029	1,000,000	0	1,000,000	0	0.00%
10-4910-6914 Public Space Art Installation/ Improvements	0	20,857	20,000	0	0	(20,000)	-100.00%
10-4910-6915 Solar Street lights	0	0	0	0	0	0	0.00%
10-4910-6916 Sidewalk Improvements	0	3,152	0	3,003	0	0	0.00%
10-4910-6917 Wayfinding Signage	0	0	150,000	0	0	(150,000)	-100.00%
10-4910-6923 Police Dept Facility Improvements	0	0	0	0	39,074	39,074	0.00%
10-4910-6925 Riverview Park Roof	0	0	0	0	19,787	19,787	0.00%
TOTAL CAPITAL OUTLAY:	453,440	1,345,994	1,432,745	359,133	1,058,861	(373,884)	-26.10%

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<u>DEBT SERVICE:</u>							
10-4920-7110 Principal Payments	112,226	165,545	145,361	145,360	164,378	19,017	13.08%
10-4920-7120 Interest Payments	22,106	41,567	51,423	51,423	73,591	22,168	43.11%
TOTAL DEBT SERVICE:	134,332	207,112	196,784	196,783	237,969	41,185	20.93%
<u>TRANSFERS & RESERVES:</u>							
10-4930-8310 Transfer to Public Utilities Fund	0	0	0	0	0	0	0.00%
10-4930-8500 Reserve for Contingency	0	0	0	0	0	0	0.00%
10-4930-8320 Reserve for Capital Projects	0	50,000	0	0	50,817	50,817	0.00%
TOTAL TRANSFERS & RESERVES:	0	50,000	0	0	50,817	50,817	0.00%
<u>INSURANCE PREMIUMS and SERVICE CHARGES:</u>							
10-4940-4310 Vehicle Liability Insurance	12,063	11,814	12,000	11,528	12,500	500	4.17%
10-4940-4320 General Liability Insurance	28,891	27,226	30,000	26,607	30,500	500	1.67%
10-4940-4800 Bank Service Charges	473	425	750	52,983	750	0	0.00%
10-4940-4810 Credit Card Processing	3,488	1,857	4,000	4,000	4,000	0	0.00%
10-4940-4840 Tax Relief for Elderly	7,145	3,470	0	0	0	0	0.00%
TOTAL SERVICE CHARGES:	52,060	44,792	46,750	95,118	47,750	1,000	2.14%
TOTAL NON-DEPARTMENTAL	693,832	1,755,898	2,242,279	1,147,034	1,891,397	(350,882)	-15.65%
GENERAL FUND EXPENDITURE TOTALS:	5,509,106	8,138,276	7,912,675	6,436,013	7,369,008	(543,668)	-6.87%

Public Utilities Fund



Description of Public Utilities Fund Revenues

Revenues in the Public Utilities Fund are based upon primarily charges for service and charges for access to service. The primary revenue production is based on the following revenue items.

Water Receipts: Fees for water service are charged on the basis of consumption and in the basis of the meter size. The following is the water rate schedule for Fiscal Year 2021.

In Town Rates

	Meter Under 1”	Meter 1” & Over
First 2,500 gallons	\$ 27.17	\$ 29.90
Next 47,500 gallons	8.86 per 1,000	9.79 per 1,000
Next 50,000 gallons	8.60 per 1,000	9.38 per 1,000
Over 100,000 gallons	8.21 per 1,000	8.92 per 1,000

Out of Town Rates

	Meter Under 1”	Meter 1” & Over
First 2,500 gallons	\$ 34.70	\$ 38.67
Next 47,500 gallons	11.82 per 1,000	13.14 per 1,000
Next 50,000 gallons	11.33 per 1,000	12.50 per 1,000
Over 100,000 gallons	10.79 per 1,000	11.88 per 1,000

Sewer Receipts: Fees for sewer service are based on the consumption water and on the basis of the water meter size. The following is the sewer rate schedule for Fiscal Year 2021.

In Town Rates

	Meter Under 1”	Meter 1” & Over
First 2,500 gallons	\$ 44.92	\$ 54.78
Next 47,500 gallons	12.03 per 1,000	14.94 per 1,000
Next 50,000 gallons	10.45 per 1,000	13.00 per 1,000
Over 100,000 gallons	9.82 per 1,000	12.24 per 1,000

Water Connection Charges: Connection charges are based on the capacity of the service being provided. The Department of Finance maintains a list of Water System Development Charges which considers many different situations, such as use of the water service, etc. that impacts the individual fee paid.

Sewer Connection Charges: Connection charges are based on the capacity of the service being provided. The Department of Finance maintains a list of Sewer System Development Charges which considers many different situations, such as use of the sewer service, etc. that impacts the individual fee paid.

Discussion of Revenue Estimation Methods for Major Revenue Sources

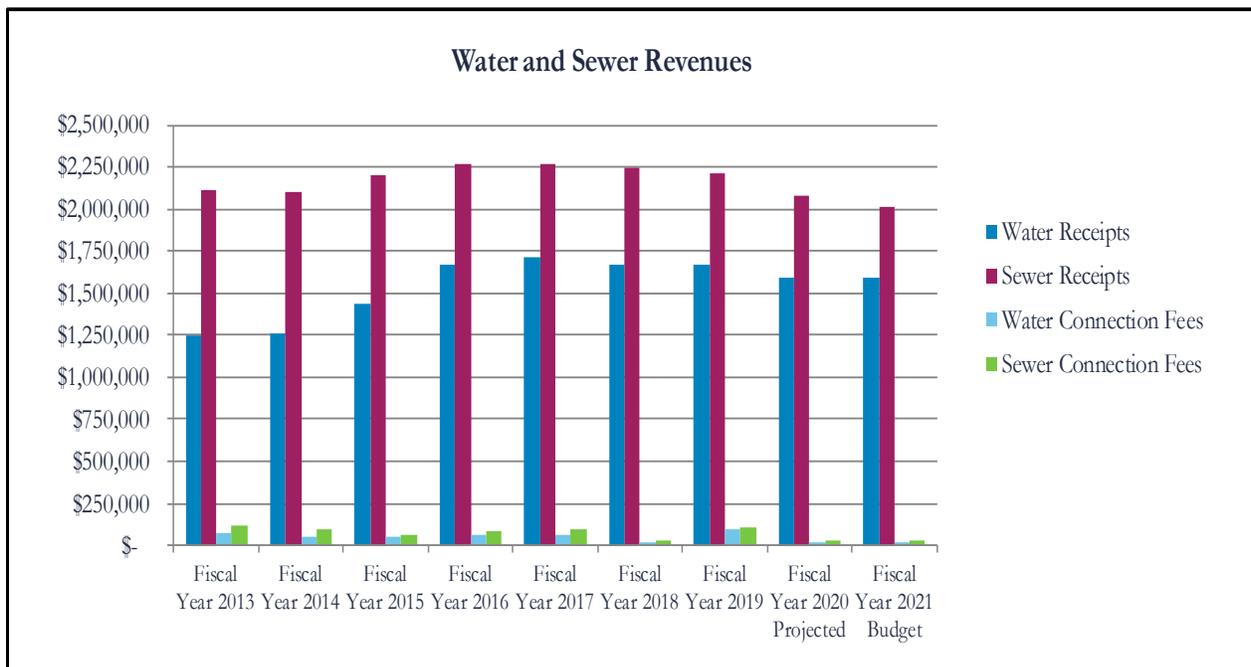
Basis of Revenue Projections

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

- **Informed/Experienced Judgment:** Prepared in consultation with the Town's department heads and leadership team to identify trends and other conditions.
- **Mathematical/Statistical:** Revenues determined through use of standardized formulas, averages, trends, or other means of analysis. Trend analysis is based upon regression methods which consider marginal revenue changes over the last several years. Generally, in order to address any concerns about the effects of exogenous economic variables, projections that result from trend analysis are subjectively modified to 90 or 95 percent of their value, depending on the line item.

Water and Sewer Receipts and Connections Fees

Revenue from the sale of water and sewer service, and the sale of connections to the water distribution and sewer collection system, provide the majority of the funds used in the Public Utilities Fund. In Fiscal Year 2015, the Town had to increase water and sewer rates in order to balance the fund without a significant transfer from the General Fund. The Town used consumption analysis to calculate the probable revenue from each of the service usage fees less anticipated reductions due to the COVID-19 pandemic. This approach used historic consumption data from the Town’s accounting system to calculate the frequency of usage by customer class, taking into consideration reductions due to the closure of schools and reduced usage by lodging establishments and restaurants due to Federal and State stay-at-home orders related to the pandemic. We then calculated the rates necessary to balance the fund and bolster reserves for future capital projects, based on the revenues from historic trends. This method incorporates the usage of historic revenue trends, as well as a contemporary analysis of the usages as it currently exists, and considerations in relation to reductions based on observations of pandemic-related economic trends. In order to fully fund the Public Utilities Fund in Fiscal Year 2016, it was necessary to increase the water and sewer usage rates although not as dramatically as in the previous year. For FY 2020, a \$1.50 increase in water rates (first 2,500 gallons and \$0.30 per 1,000 gallons in each tier after that) was implemented to provide for the effects of inflation. FY 2021 includes a \$1.50 increase in water rates (first 2,500 gallons and \$0.30 per 1,000 gallons in each tier after that) to balance the fund and build capital reserves and includes a sliding scale of projected reductions in consumption of 25% in the first quarter, 20% in the second quarter, and 2.5% in the third quarter of FY 2021. It is anticipated that consumption will return to “normal” levels in the fourth quarter of FY 2021.



Public Utilities Fund Revenues

Summary

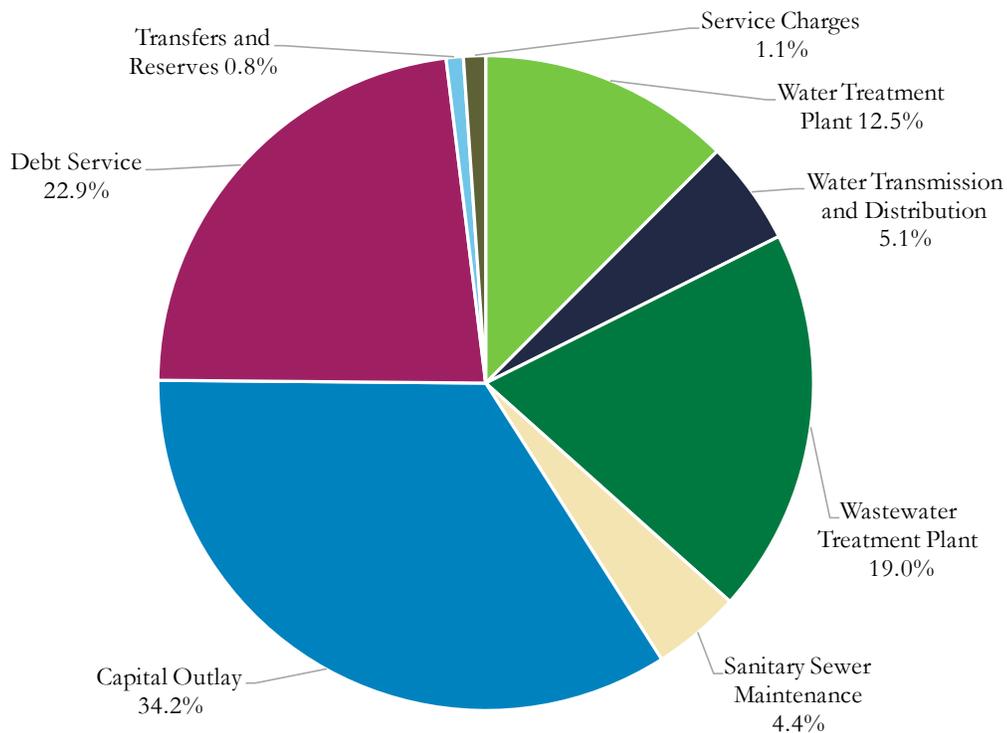
	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<u>Revenue from the Use of Money & Property:</u>							
60-3150-0080 Interest on Bank Deposits	41,381	49,203	57,500	53,040	43,125	(14,375)	-25.00%
60-3150-0082 Dividends on Investments	180	0	0	0	0	0	0.00%
	41,561	49,203	57,500	53,040	43,125	(14,375)	-25.00%
<u>Charges for Services:</u>							
60-3160-0100 Water Receipts	1,669,152	1,664,671	1,708,193	1,591,834	1,594,974	(113,219)	-6.63%
60-3160-0101 Sewer Receipts	2,245,094	2,217,458	2,238,454	2,084,000	2,014,609	(223,845)	-10.00%
60-3160-0102 Water Connection Charges	12,849	95,400	50,000	18,000	20,000	(30,000)	-60.00%
60-3160-0103 Sewer Connection Charges	25,300	105,800	75,000	25,600	30,000	(45,000)	-60.00%
60-3160-0104 Penalties – Water and Sewer	55,764	47,681	48,671	50,000	55,000	6,329	13.00%
	4,008,159	4,131,011	4,120,318	3,769,434	3,714,582	(405,736)	-9.85%
<u>Fines/Forfeitures:</u>							
60-3140-0062 FOG Program Fines and Surcharges	0	0	0	0	0	0	0.00%
	0	0	0	0	0	0	0.00%
<u>Miscellaneous Revenue:</u>							
60-3170-0120 Miscellaneous Receipts	2,167	7,530	142,500	1,353	2,000	(140,500)	-98.60%
	2,167	7,530	142,500	1,353	2,000	(140,500)	-98.60%
<u>State Revenues:</u>							
<u>Categorical Aid:</u>							
60-3320-0540 Water Quality Improvement Fund Grant	0	0	0	0	0	0	0.00%
	0	0	0	0	0	0	0.00%
<u>Federal Revenues:</u>							
<u>Categorical Aid:</u>							
60-3320-0541 Virginia Clean Water Revolving Loan Fund	0	0	0	0	0	0	0.00%
60-3320-0542 Leaking Underground Storage Tank Grant	0	0	0	0	0	0	0.00%
	0	0	0	0	0	0	0.00%
<u>Other Financing Sources:</u>							
<u>Non-Revenue Receipts:</u>							
60-3410-0600 Transfers from General Fund	13,200	0	0	0	0	0	0.00%
60-3410-0606 Appropriated Fund Balance -CIP	0	0	25,000	25,000	131,694	106,694	426.78%
60-3410-0606 Appropriated Fund Balance -WTP Upgrade	0	0	0	0	0	0	0.00%
60-3410-0610 Appropriated Tap Fees-CIP	0	0	0	0	0	0	0.00%
60-3410-0604 Proceeds from Indebtedness	0	0	315,000	0	2,018,660	1,703,660	540.84%
60-3410-0606 Unrestricted Reserves	0	0	0	0	0	0	0.00%
	13,200	0	340,000	25,000	2,150,354	1,810,354	532.46%
TOTAL PUBLIC UTILITIES FUND REVENUES:	4,065,087	4,187,744	4,660,318	3,848,827	5,910,061	1,249,743	26.82%

Public Utilities Fund Expenditures

Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Water Treatment Plant	707,496	739,930	763,969	691,718	737,418	(26,551)	-3.48%
Water Transmission and Distribution	324,876	300,499	334,412	328,152	303,284	(31,129)	-9.31%
Wastewater Treatment Plant	1,092,139	1,119,095	1,212,364	1,112,191	1,123,525	(88,839)	-7.33%
Sanitary Sewer Maintenance	253,483	246,996	278,412	263,460	257,784	(20,629)	-7.41%
Capital Outlay	3,179,964	0	475,000	37,011	2,018,660	1,543,660	324.98%
Debt Service	1,359,021	251,151	1,364,911	1,364,911	1,355,141	(9,770)	-0.72%
Transfers and Reserves	0	0	185,000	99,850	50,000	(135,000)	-72.97%
Service Charges	42,152	49,283	46,250	48,438	64,250	18,000	38.92%
PUBLIC UTILITIES FUND EXPENDITURES:	6,959,131	2,706,955	4,660,318	3,945,731	5,910,061	1,249,743	26.82%

FISCAL YEAR 2021 BUDGET BREAKDOWN



Water Treatment Plant

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
	Actual	Actual	Budget	Projected	Adopted	Budget	Budget
Salaries & Benefits:							
60-4710-1100 Salaries & Wages – Regular	249,134	258,924	267,877	267,877	265,734	(2,143)	-0.80%
60-4710-1150 Salaries & Wages - Parttime	0	0	0	0	0	0	0.00%
60-4710-1200 Salaries & Wages – Overtime	8,991	13,881	8,000	4,620	8,000	0	0.00%
60-4710-1300 Salaries & Wages – Holiday	4,888	5,241	5,665	5,665	5,665	0	0.00%
Employee Benefits:							
60-4710-2100 FICA/Medicare - Employer Contribution	19,327	20,743	21,698	21,698	20,329	(1,369)	-6.31%
60-4710-2210 Virginia Retirement System	42,920	(8,914)	41,946	41,946	42,614	668	1.59%
60-4710-2215 Hybrid Disability Program	128	487	674	674	573	(101)	-14.99%
60-4710-2220 ICMA – Employer Contribution	1,680	1,680	2,100	2,100	2,520	420	20.00%
60-4710-2300 Hospital/Medical Plans	47,136	45,977	54,745	54,745	56,052	1,307	2.39%
60-4710-2400 Group Life Insurance	3,416	2,218	3,509	3,083	3,561	52	1.48%
60-4710-2500 Unemployment Insurance	53	44	55	55	70	15	27.27%
60-4710-2600 Workers' Compensation	8,266	17,773	8,750	14,208	9,500	750	8.57%
60-4710-2800 Employee Appreciation	1,150	1,050	1,050	1,050	0	(1,050)	-100.00%
60-4710-2900 Accrued Annual and Sick Leave	7,289	6,674	0	0	0	0	0.00%
60-4710-2910 Annual OPEB Cost	0	14,315	0	0	0	0	0.00%
Contractual Services:							
60-4710-3110 Accounting and Auditing Services	0	0	0	0	0	0	0.00%
60-4710-3130 Engineering and Architectural Services	0	0	0	0	0	0	0.00%
60-4710-3210 Repairs and Maintenance	27,395	36,911	40,000	10,000	30,000	(10,000)	-25.00%
60-4710-3220 Service Contracts	87,816	116,794	85,000	80,000	85,000	0	0.00%
60-4710-3300 Printing	1,051	167	1,000	500	500	(500)	-50.00%
60-4710-3400 Advertising	0	0	350	0	200	(150)	-42.86%
60-4710-3500 Laundry and Dry Cleaning	3,601	3,679	5,550	3,500	5,000	(550)	-9.91%
60-4710-3700 Sludge Removal	0	0	0	0	0	0	0.00%
Other Charges:							
60-4710-4110 Electrical Services	72,264	79,682	73,000	73,000	73,000	0	0.00%
60-4710-4120 Heating Services	11,515	7,116	12,000	7,000	10,000	(2,000)	-16.67%
60-4710-4210 Postal Services	26	43	200	100	100	(100)	-50.00%
60-4710-4220 Telecommunications	5,810	5,425	5,000	5,000	4,000	(1,000)	-20.00%
60-4710-4310 Vehicle Liability Insurance	0	0	0	0	0	0	0.00%
60-4710-4320 General Liability Insurance	0	0	0	0	0	0	0.00%
60-4710-4520 Convention, Training, & Education	4,722	3,757	5,000	3,500	2,000	(3,000)	-60.00%
60-4710-4610 Association and Membership Dues	7,868	7,924	10,000	10,000	7,000	(3,000)	-30.00%
60-4710-4620 Books/Subscriptions/Educational Materials	1,274	340	150	491	150	0	0.00%
Materials and Supplies:							
60-4710-5100 Materials & Supplies	19,482	15,542	20,000	15,000	15,000	(5,000)	-25.00%
60-4710-5200 Office Supplies & Equipment	1,101	1,145	900	1,227	750	(150)	-16.67%
60-4710-5300 Food Supplies and Food Service	847	1,053	350	225	300	(50)	-14.29%
60-4710-5400 Chemical and Laboratory Supplies	61,745	76,047	85,000	60,000	86,000	1,000	1.18%
60-4710-5600 Vehicle and Powered Equipment Fuels	5,690	3,003	3,500	3,000	3,000	(500)	-14.29%
60-4710-5700 Uniforms and Wearing Apparel	0	701	400	400	300	(100)	-25.00%
60-4710-5800 Janitorial Supplies	911	511	500	1,054	500	0	0.00%
TOTAL WATER TREATMENT PLANT	707,496	739,930	763,969	691,718	737,418	(26,551)	-3.48%

Water Treatment Plant Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Prioritize any necessary capital projects in the Capital Improvement Plan.	<i>A Commitment to Responsible Fiscal Management Strategies</i> <i>Preserving Our Town for Future Generations and Creating a Sustainable Environment</i>	Inclusion of improvements in future CIP	End of Fiscal Year
Retain accreditation from the American Public Works Association (APWA) and make improvements as recommended by assessors	<i>Setting the Standard for Local Government Performance</i>	APWA accreditation and Public Works Management Process Manual	Annually

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Water Treatment Plant	5	5	5	5

Water Transmission and Distribution

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget	% Budget
	Actual	Actual	Budget	Projected	Adopted	to Budget	to Budget
Salaries & Benefits:							
60-4720-1100	Salaries & Wages – Regular	134,105	133,912	138,463	138,463	133,454	(5,010) -3.62%
60-4720-1150	Salaries & Wages - Parttime	4,716	4,453	5,000	12,796	5,000	0 0.00%
60-4720-1200	Salaries & Wages – Overtime	26,958	20,716	20,000	13,514	20,000	0 0.00%
60-4720-1300	Salaries & Wages – Holiday	0	0	0	648	0	0 0.00%
Employee Benefits:							
60-4720-2100	FICA/Medicare - Employer Contrib	11,347	10,638	10,689	10,689	10,209	(480) -4.49%
60-4720-2210	Virginia Retirement System	23,120	(8,125)	19,233	19,233	19,249	16 0.08%
60-4720-2220	ICMA – Employer Contribution	840	840	1,260	1,260	1,260	0 0.00%
60-4720-2300	Hospital/Medical Plans	34,208	37,393	40,318	40,318	40,314	(4) -0.01%
60-4720-2400	Group Life Insurance	1,797	1,012	1,814	1,814	1,789	(26) -1.41%
60-4720-2500	Unemployment Insurance	30	60	35	35	35	0 0.00%
60-4720-2600	Workers’ Compensation	0	0	0	0	0	0 0.00%
60-4720-2800	Employee Appreciation	600	600	600	600	0	(600) -100.00%
60-4720-2900	Accrued Annual and Sick Leave	155	1,069	0	0	0	0 0.00%
60-4720-2910	Annual OPEB Cost	0	8,190	0	0	0	0 0.00%
Contractual Services:							
60-4720-3120	Consulting Services	0	0	0	0	0	0 0.00%
60-4720-3210	Repairs and Maintenance	9,499	9,478	8,500	5,000	7,500	(1,000) -11.76%
60-4720-3220	Service Contracts	3,005	1,275	4,000	11,278	3,000	(1,000) -25.00%
60-4720-3400	Advertising	0	0	300	0	0	(300) -100.00%
60-4720-3500	Laundry and Dry Cleaning	2,145	2,215	2,700	2,500	2,000	(700) -25.93%
Other Charges:							
60-4720-4210	Postal Services	8,347	7,845	10,000	10,000	8,000	(2,000) -20.00%
60-4720-4220	Telecommunications	1,554	2,164	2,500	2,000	2,000	(500) -20.00%
60-4720-4310	Vehicle Liability Insurance	0	0	0	0	0	0 0.00%
60-4720-4320	General Liability Insurance	0	0	0	0	0	0 0.00%
60-4720-4510	Mileage	0	0	0	0	0	0 0.00%
60-4720-4520	Convention, Training, & Education	2,715	819	3,500	3,209	1,500	(2,000) -57.14%
Materials and Supplies:							
60-4720-5100	Materials & Supplies	55,529	61,665	60,000	50,000	45,000	(15,000) -25.00%
60-4720-5200	Office Supplies & Equipment	1,160	788	1,200	600	750	(450) -37.50%
60-4720-5300	Food Supplies and Food Service	609	415	600	500	500	(100) -16.67%
60-4720-5600	Vehicle and Powered Equipment	2,241	3,076	3,500	3,000	1,725	(1,775) -50.71%
60-4720-5700	Uniforms and Wearing Apparel	196	0	200	695	0	(200) -100.00%
TOTAL WATER TRANSMISSION & DISTRIBUTION EXPENDITURES:		324,876	300,499	334,412	328,152	303,284	(31,129) -9.31%

Water Transmission and Distribution Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Conduct annual hydrant flushing for three sections of the Town as outlined in the hydrant flushing program established in FY2019 Create incentives for water quality sample locations.	<i>A Commitment to Responsible Fiscal Management Strategies</i>	Hydrant Flushing and Incentives	End of Fiscal Year
Retain accreditation from the American Public Works Association (APWA) and make improvements as recommended by assessors	<i>Setting the Standard for Local Government Performance</i>	APWA accreditation and Public Works Management Process Manual	Annually

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Water Transmission and Distribution	3	3	3	3

Wastewater Treatment Plant

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$ Budget to	% Budget to
	Actual	Actual	Budget	Projected	Adopted	Budget	Budget
Salaries & Benefits:							
60-4730-1100 Salaries & Wages – Regular	344,583	333,115	361,857	361,857	343,337	(18,520)	-5.12%
60-4730-1150 Salaries & Wages - Parttime	0	177	0	0	0	0	0.00%
60-4730-1200 Salaries & Wages – Overtime	15,784	18,013	20,000	9,316	20,000	0	0.00%
60-4730-1300 Salaries & Wages – Holiday	9,055	8,308	10,300	8,358	10,300	0	0.00%
Employee Benefits:							
60-4730-2100 FICA/Medicare - Employer Contribution	26,691	26,145	30,224	30,224	26,265	(3,959)	-13.10%
60-4730-2210 Virginia Retirement System	55,928	(14,278)	50,151	50,151	51,149	998	1.99%
60-4730-2215 Hybrid Disability Program	48	243	500	500	440	(60)	-12.00%
60-4730-2220 ICMA – Employer Contribution	2,537	2,328	2,940	2,940	2,940	0	0.00%
60-4730-2300 Hospital/Medical Plans	71,334	76,720	84,576	84,576	80,868	(3,708)	-4.38%
60-4730-2400 Group Life Insurance	4,371	3,674	4,741	4,741	4,601	(140)	-2.95%
60-4730-2500 Unemployment Insurance	72	62	75	75	75	0	0.00%
60-4730-2600 Workers' Compensation	10,243	7,751	10,000	7,611	10,000	0	0.00%
60-4730-2800 Employee Appreciation	1,450	1,250	1,250	1,450	0	(1,250)	-100.00%
60-4730-2900 Accrued Annual and Sick Leave	2,036	(10,130)	0	0	0	0	0.00%
60-4730-2910 Annual OPEB Cost	0	18,514	0	0	0	0	0.00%
Contractual Services:							
60-4730-3110 Accounting and Auditing Services	0	0	0	0	0	0	0.00%
60-4730-3130 Engineering and Architectural Services	0	1,920	3,000	5,392	1,500	(1,500)	-50.00%
60-4730-3210 Repairs and Maintenance	53,539	90,660	75,000	40,000	60,000	(15,000)	-20.00%
60-4730-3220 Service Contracts	56,257	68,704	78,900	50,000	70,000	(8,900)	-11.28%
60-4730-3300 Printing	0	0	100	0	0	(100)	-100.00%
60-4730-3400 Advertising	0	189	500	0	0	(500)	-100.00%
60-4730-3500 Laundry and Dry Cleaning	6,848	7,791	9,500	7,000	8,000	(1,500)	-15.79%
60-4730-3700 Sludge Removal	88,225	84,539	90,000	90,000	85,000	(5,000)	-5.56%
Other Charges:							
60-4730-4110 Electrical Services	214,693	245,991	215,000	215,000	200,000	(15,000)	-6.98%
60-4730-4120 Heating Services	0	0	0	0	0	0	0.00%
60-4730-4210 Postal Services	89	259	1,000	0	300	(700)	-70.00%
60-4730-4220 Telecommunications	7,598	7,964	7,000	6,500	6,000	(1,000)	-14.29%
60-4730-4310 Vehicle Liability Insurance	0	0	0	0	0	0	0.00%
60-4730-4320 General Liability Insurance	0	0	0	0	0	0	0.00%
60-4730-4510 Mileage	0	0	0	0	0	0	0.00%
60-4730-4520 Convention, Training, & Education	3,447	3,273	5,000	4,000	3,000	(2,000)	-40.00%
60-4730-4610 Association and Membership Dues	10,144	10,797	12,000	12,000	10,000	(2,000)	-16.67%
60-4730-4620 Books/Subscriptions/Educational Materia	0	235	0	0	0	0	0.00%
Materials and Supplies:							
60-4730-5100 Materials & Supplies	39,202	37,852	40,000	36,000	40,000	0	0.00%
60-4730-5200 Office Supplies & Equipment	2,353	1,820	4,000	3,000	2,000	(2,000)	-50.00%
60-4730-5300 Food Supplies and Food Service	365	362	500	0	250	(250)	-50.00%
60-4730-5400 Chemical and Laboratory Supplies	61,382	76,015	85,000	75,000	80,000	(5,000)	-5.88%
60-4730-5600 Vehicle and Powered Equipment Fuels	2,862	7,945	7,500	5,000	6,000	(1,500)	-20.00%
60-4730-5700 Uniforms and Wearing Apparel	1,003	887	1,000	1,000	1,000	0	0.00%
60-4730-5800 Janitorial Supplies	0	0	750	500	500	(250)	-33.33%
TOTAL WASTEWATER TREATMENT PLANT EXPENDITURES:							
	1,092,139	1,119,095	1,212,364	1,112,191	1,123,525	(88,839)	-7.33%

Wastewater Treatment Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Prioritize any necessary capital projects in the Capital Improvement Plan.	<i>A Commitment to Responsible Fiscal Management Strategies</i> <i>Preserving Our Town for Future Generations and Creating a Sustainable Environment</i>	Inclusion of improvements in future CIP	End of Fiscal Year
Retain accreditation from the American Public Works Association (APWA) and make improvements as recommended by assessors	<i>Setting the Standard for Local Government Performance</i>	APWA accreditation and Public Works Management Process Manual	Annually

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Wastewater Treatment Plant	7	7	7	7

Sanitary Sewer Maintenance

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
Salaries & Benefits:							
60-4740-1100 Salaries & Wages – Regular	128,301	126,950	138,463	138,463	133,454	(5,010)	-3.62%
60-4740-1150 Salaries & Wages - Parttime	0	0	0	0	0	0	0.00%
60-4740-1200 Salaries & Wages – Overtime	7,866	7,790	10,000	10,000	10,000	0	0.00%
60-4740-1300 Salaries & Wages – Holiday	0	0	0	0	0	0	0.00%
Employee Benefits:							
60-4740-2100 FICA/Medicare - Employer	9,794	9,615	10,689	10,689	10,209	(480)	-4.49%
60-4740-2210 Virginia Retirement System	23,120	(4,049)	19,233	19,233	19,149	(85)	-0.44%
60-4740-2220 ICMA – Employer Contribution	840	840	1,260	1,260	1,260	0	0.00%
60-4740-2300 Hospital/Medical Plans	34,208	38,921	40,318	40,318	40,314	(4)	-0.01%
60-4740-2400 Group Life Insurance	1,793	157	1,814	1,814	1,789	(26)	-1.41%
60-4740-2500 Unemployment Insurance	30	0	35	35	35	0	0.00%
60-4740-2600 Workers’ Compensation	0	0	0	0	0	0	0.00%
60-4740-2800 Employee Appreciation	600	600	600	600	0	(600)	-100.00%
60-4740-2900 Accrued Annual and Sick Leave	155	1,069	0	0	0	0	0.00%
60-4740-2910 Annual OPEB Cost	0	6,937	0	0	0	0	0.00%
Contractual Services:							
60-4740-3210 Repairs and Maintenance	11,681	12,703	9,000	6,500	5,000	(4,000)	-44.44%
60-4740-3500 Laundry and Dry Cleaning	2,020	2,215	2,800	2,000	2,000	(800)	-28.57%
Other Charges:							
60-4740-4110 Electrical Services	0	0	0	0	0	0	0.00%
60-4740-4210 Postal Services	4,174	3,923	2,000	2,684	2,000	0	0.00%
60-4740-4220 Telecommunications	682	1,585	3,700	2,500	2,000	(1,700)	-45.95%
60-4740-4310 Vehicle Liability Insurance	0	0	0	0	0	0	0.00%
60-4740-4320 General Liability Insurance	0	0	0	0	0	0	0.00%
60-4740-4510 Mileage	0	0	0	0	0	0	0.00%
60-4740-4520 Convention, Training, & Education	1,885	733	2,500	2,666	1,000	(1,500)	-60.00%
Materials and Supplies:							
60-4740-5100 Materials & Supplies	22,851	33,110	30,000	20,000	24,225	(5,775)	-19.25%
60-4740-5200 Office Supplies & Equipment	1,044	719	1,000	750	750	(250)	-25.00%
60-4740-5300 Food Supplies and Food Service	181	22	100	113	100	0	0.00%
60-4740-5600 Vehicle and Powered Equipment	2,241	3,076	4,500	3,000	4,000	(500)	-11.11%
60-4740-5700 Uniforms and Wearing Apparel	17	80	400	835	500	100	25.00%
TOTAL SANITARY SEWER MAINTENANCE EXPENDITURES:	253,483	246,996	278,412	263,460	257,784	(20,629)	-7.41%

Sanitary Sewer Maintenance Goals and Objectives for Fiscal Year 2021

Goal	Link to Strategic Plan	Quantification	Time Frame
Monitor & evaluate all new sewer back-up data from FOG (locations, frequency, etc.).	<i>Preserving Our Town for Future Generations and Creating a Sustainable Environment</i>	Actively use the updated FOG Program	End of Fiscal Year
Retain accreditation from the American Public Works Association (APWA) and make improvements as recommended by assessors	<i>Setting the Standard for Local Government Performance</i>	APWA accreditation and Public Works Management Process Manual	Annually

Staffing Summary

Full Time Employees	FY 2018	FY 2019	FY 2020	FY 2021
Sanitary Sewer Maintenance	3	3	3	3

Public Utilities Fund Non-Departmental Expenditures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Adopted	\$ Budget to Budget	% Budget to Budget
<u>CAPITAL OUTLAY:</u>							
60-4910-6100 Machinery and Equipment	31,201	0	0	12,805	0	0	0.00%
60-4910-6400 Motor Vehicles and Equipment	0	0	25,000	20,706	0	(25,000)	-100.00%
60-4910-6911 Trunk Sewer Expansion	0	0	0	0	0	0	0.00%
60-4910-6912 WWTP Expansion-LEAP MBR	0	0	0	0	0	0	0.00%
60-4910-6912 WTP Plant expansion	0	0	0	0	0	0	0.00%
60-4910-6914 Water Utility Extension Projects	3,148,763	0	450,000	0	0	(450,000)	-100.00%
60-4910-6916 Inflow & Infiltration Study	0	0	0	0	0	0	0.00%
60-4910-6917 Membrane Cassettes & SCADA System	0	0	0	0	2,018,660	2,018,660	0.00%
60-4910-6918 WTP Improvements	0	0	0	0	0	0	0.00%
60-4910-6919 WWTP MBR Improvements	0	0	0	0	0	0	0.00%
60-4910-6920 North St Tank Engineering Study	0	0	0	0	0	0	0.00%
60-4910-6921 WWTP Improvements	0	0	0	0	0	0	0.00%
60-4910-6931 W Reservoir Development	0	0	0	3,500	0	0	0.00%
60-4910-6932 Water Well Development	0	0	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY:	3,179,964	0	475,000	37,011	2,018,660	1,543,660	324.98%
<u>DEBT SERVICE:</u>							
60-4920-7110 Principal Payments	1,125,234	0	1,121,698	1,121,698	1,123,512	1,814	0.16%
60-4920-7120 Interest Payments	233,787	251,151	243,213	243,213	231,629	(11,584)	-4.76%
TOTAL DEBT SERVICE:	1,359,021	251,151	1,364,911	1,364,911	1,355,141	(9,770)	-0.72%
<u>TRANSFERS & RESERVES:</u>							
60-4930-8500 Reserve for Contingency	0	0	0	0	0	0	0.00%
60-4930-8510 Reserve for Debt Service	0	0	0	0	0	0	0.00%
60-4930-8520 Reserve for Capital Outlay	0	0	185,000	99,850	50,000	(135,000)	-72.97%
TOTAL TRANSFERS & RESERVES:	0	0	185,000	99,850	50,000	(135,000)	-72.97%
<u>INSURANCE PREMIUMS and SERVICE CHARGES:</u>							
60-4940-4310 Vehicle Liability Insurance	1,952	1,812	2,000	1,769	2,500	500	25.00%
60-4940-4320 General Liability Insurance	38,686	41,463	43,500	40,919	44,000	500	1.15%
60-4940-4800 Bank Service Charges	368	246	750	750	750	0	0.00%
60-4940-7140 Bad Debt Expense	1,146	5,762	0	5,000	5,000	5,000	0.00%
60-4940-7150 Bond Issue Costs		0	0	0	12,000	12,000	0.00%
TOTAL SERVICE CHARGES:	42,152	49,283	46,250	48,438	64,250	18,000	38.92%
TOTAL NON-DEPARTMENTAL EXPENDITURES:	4,581,137	300,435	2,071,161	1,550,210	3,488,051	1,416,890	68.41%
TOTAL PUBLIC UTILITIES FUND EXPENDITURES:	6,959,131	5,096,804	4,660,318	3,945,731	5,910,061	1,249,743	26.82%

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Personnel Position Counts

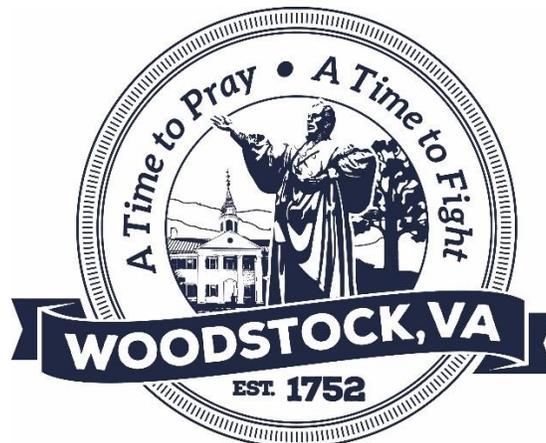
<u>Function</u>	<u>FY 2019 Authorized</u>	<u>FY 2020 Authorized</u>	<u>FY 2020 Adopted</u>
Legislative			
Town Council	0.0	0.0	0.0
Town Clerk	0.0	0.0	0.0
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Executive Administration			
Town Manager	1.0	1.0	1.0
Deputy Town Manager	1.0	1.0	1.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
General Administration			
Town Attorney	0.0	0.0	0.0
Risk Manager	0.0	0.0	0.0
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Financial Administration			
Finance Department	4.0	4.0	4.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Public Safety			
Administration	3.0	3.0	3.0
Patrol	14.0	14.0	14.0
Investigations	2.0	2.0	2.0
Administrative	1.0	1.0	1.0
	<u>20.0</u>	<u>20.0</u>	<u>20.0</u>
Public Works			
Administration	2.0	2.0	2.0
Streets	9.0	9.0	9.0
Administrative	1.0	1.0	1.0
	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>
Community Development			
Planning and Zoning	1.0	1.0	1.0
Enhancement	1.0	1.0	1.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

Function	FY 2018 Authorized	FY 2019 Authorized	FY 2020 Adopted
Parks and Recreation			
Parks	1.0	1.0	1.0
	1.0	1.0	1.0
Public Utilities			
Water Treatment	5.0	5.0	5.0
Water Transmission	3.0	3.0	3.0
Wastewater Treatment	7.0	7.0	7.0
Sanitary Sewer	3.0	3.0	3.0
	18.0	18.0	18.0
Totals	59.0	59.0	59.0

DISCUSSION OF CHANGES

As described in the transmittal letter, there were no changes to personnel position counts for the FY2021 budget.

Capital Improvement Plan – Fiscal Year 2016 to 2022



Introduction and Philosophy of Capital Planning

Capital Improvement Plan (CIP) – Thinking about what comes next

A capital improvement plan provides a long-term view of the physical and technological improvements that we intend to make to the Town, its ability to provide services to residents, and the neighborhoods that our residents and businesses call home. Historically, the Town has approached capital investments on a case-by-case basis. That is, when a need arose, a project was designed and completed. Generally, this would occur on a fiscal year basis with projects occurring as necessary. However, the Town has significant challenges and opportunities in the next several years that must be addressed in a planned and logical manner to ensure that we have the financial, personnel, time, and physical resources necessary to strategically capitalize on these opportunities.

To that end, the Town's Strategic Plan challenges us to think differently about how to plan our investments. The purpose of the CIP is to plan the investments that we intend to make over a long period of time to ensure that we are able to utilize our resources to the best degree possible. This document develops a list of investments that are intended to improve neighborhood connections, enhance our already first-class infrastructure, and provide our employees the tools they need to do the jobs we ask them to do. Developing a plan that considers multi-year capital planning is a tremendous task that requires significant thought on the part of the entire leadership of the organization.

Defining Capital Expenditures

Only major capital items are included in the CIP. Major capital expenditures are defined as follows:

- The item is tangible
- The value is \$5,000 or more
- The life expectancy is five years or more

Structuring Our Plan – Aggressive Investment, Minimal Taxpayer Impact

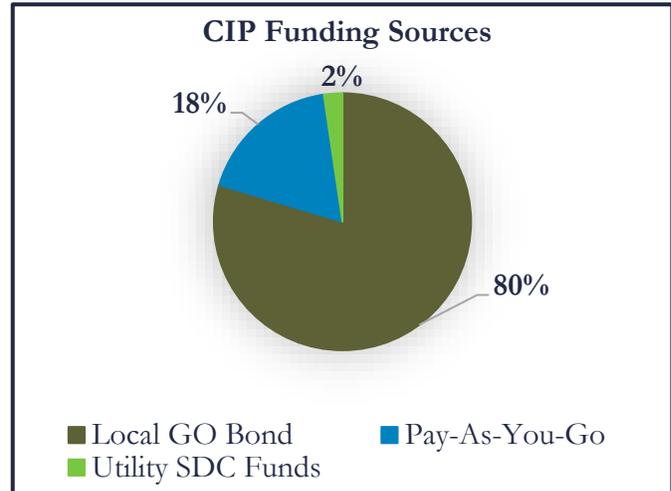
The driving philosophy behind the development of our Capital Improvement Plan has been to aggressively and proactively make investments in our community, but at the same time ensure that the impact to taxpayers is as minimal as possible. The Town is in the fortunate position that over the next several years, much of our existing debt service retires. In order to take advantage of this opportunity, we have planned our major debt service projects for periods when we have significant reductions in annual debt service payments. This method leaves the necessary tax rates in place and allows for a seamless transition to a debt structure that includes new projects but does not require significant additional taxpayer investment.

We have also included a significant pay-as-you-go portion of the CIP that seeks to take advantage of net revenues realized after the completion of the operating budget for the preceding year. Essentially, we are using revenues that exceed our expenditures in one year to pay for capital projects in the subsequent year. This approach encourages budget controls at the department level by ensuring that when departments manage their budgets in a manner in which all funds are not expended, they are able to see the benefits in the subsequent year in the form of new capital items.

Funding Sources Summary

Funding Sources – How we fund investments

The funding sources for projects found within the CIP listing are funded through from general obligation bond issuance (debt), cash, utility system development charges, and intergovernmental transfers.



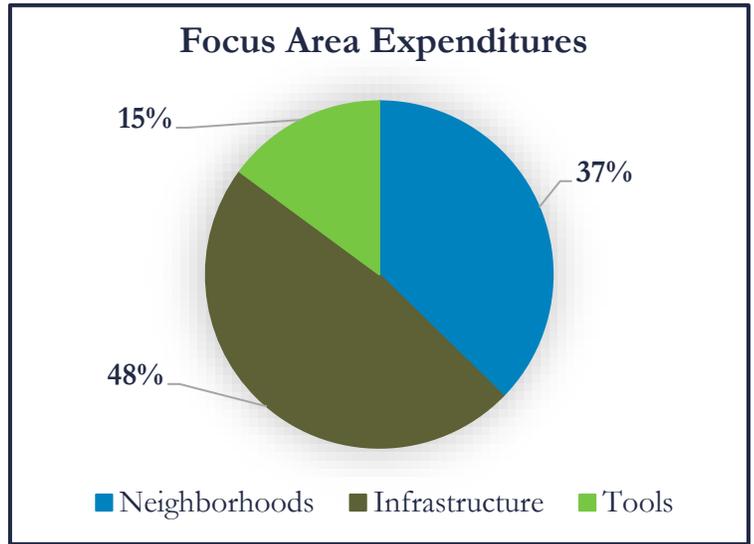
- Local General Obligation (GO) Bonds** – Used primarily to fund major construction projects or large capital equipment purchases. The debt that is issued as a result of this plan consists of notes that vary in length of obligation. Generally, note lengths are determined based on the anticipated life of the project and the ability of the Town to pay its obligations.
- Pay-As-You-Go** – Cash is used primarily for annual, sometimes recurring, capital purchases and small construction projects that are not funded in a different manner. The Town has projected annual net revenues to calculate the probable available cash to pay for vehicles, equipment, and other smaller projects that are funded. Cash is generally how we fund the pay-as-you-go portion of the capital program.
- Utility System Development Charges (SDC) Funds** – Used to make investment in water and sewer system capacity development projects. These charges are paid when a new water and/or sewer customer connects to the system and are placed in reserve for future capacity building projects.

Funding Sources Summary - In Thousands of Dollars								
Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total Funding
Local GO Bond	\$ 455.00	\$ 3,126.00	\$ -	\$ 338.50	\$ 270.00	\$ -	\$ 3,500.00	\$ 7,689.50
Pay-As-You-Go	\$ 257.00	\$ 171.00	\$ 512.00	\$ 260.00	\$ 167.00	\$ 150.00	\$ 165.00	\$ 1,682.00
Utility SDC Funds	\$ -	\$ 75.00	\$ 50.00	\$ -	\$ -	\$ 56.00	\$ 35.00	\$ 216.00
Total Capital Projects	\$ 712.00	\$ 3,372.00	\$ 562.00	\$ 598.50	\$ 437.00	\$ 206.00	\$ 3,700.00	\$ 9,587.50

CIP Focus Area Investments Summary

Focusing Our Resources toward our Community Needs

This Capital Improvement Plan has three focus areas: Improving quality of life by investing in our Neighborhood Connections and Amenities, continually ensuring that we are supporting the backbone operations of the town by aggressively and proactively investing in our infrastructure, and ensuring that that we are encouraging our people do their best work by providing them the tools they need to get the job done.



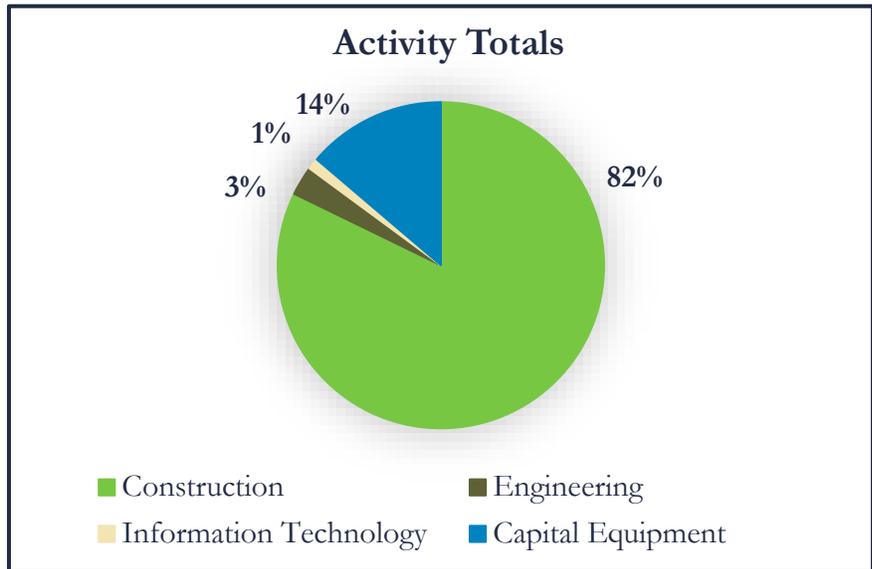
- Neighborhood Connections and Amenities** – These projects include the development of public spaces, downtown business support infrastructure, connections between neighborhoods, and developing municipal facilities that improve neighborhoods. This includes \$3.5 million in projects.
- Excellent Infrastructure** – Includes the rehabilitation and improvements of water and sewer treatment and pipe network systems. In sum, this focus area includes \$4.4 million in projects. The primary project is the rehabilitation of the Water Treatment Plant, a \$3.126 million project.
- Tools to do the Job** – Includes \$1.4 million in vehicles, equipment and other tools replacements and improvements.

CIP Focus Area Annual Funding - In Thousands of Dollars								
Activity	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total Funding
Neighborhoods	\$ 510.00	\$ 76.00	\$ 85.00	\$ 140.00	\$ 327.00	\$ 80.00	\$ 2,530.00	\$ 3,748.00
Infrastructure	\$ 25.00	\$ 3,146.00	\$ 50.00	\$ -	\$ 40.00	\$ 56.00	\$ 1,135.00	\$ 4,452.00
Tools	\$ 177.00	\$ 150.00	\$ 427.00	\$ 458.50	\$ 70.00	\$ 70.00	\$ 35.00	\$ 1,387.50
Total	\$ 712.00	\$ 3,372.00	\$ 562.00	\$ 598.50	\$ 437.00	\$ 206.00	\$ 3,700.00	\$ 9,587.50

CIP Activity Area Investment Summary

Taking Actions to Meet our Focus Area Goals

The Capital Improvement Plan includes four areas of activities that are associated with the completion of the projects we have identified: Construction, Engineering, Information Technology, and Capital Equipment.



- Construction** – This activity includes the actual physical construction of various facilities throughout town. This is the largest activity area, primarily due to the rehabilitation of both the Water Treatment Plant and the Old Woodstock High School.
- Engineering** – This activity includes professional design and engineering work associated primarily with projects that will be funded in future capital improvement plans.
- Information Technology** – This activity includes the purchase of software and hardware devices that allow for the collection and analysis of data.
- Capital Equipment** – This activity includes the purchase of mobile and fixed goods and equipment for use by various departments. Both annually recurring purchases and single purchases are included in this activity type. Annual recurring purchases include the replacement of Police and Public Works fleets.

Annual Project Type Funding - In Thousands of Dollars								
Activity	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total Funding
Construction	\$ 535.00	\$ 3,182.00	\$ 90.00	\$ 140.00	\$ 367.00	\$ 86.00	\$ 3,530.00	\$ 7,930.00
Engineering	\$ -	\$ 40.00	\$ 45.00	\$ -	\$ -	\$ 50.00	\$ 135.00	\$ 270.00
Information Technology	\$ 25.00	\$ 80.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105.00
Capital Equipment	\$ 152.00	\$ 70.00	\$ 427.00	\$ 458.50	\$ 70.00	\$ 70.00	\$ 35.00	\$ 1,282.50
Total	\$ 712.00	\$ 3,372.00	\$ 562.00	\$ 598.50	\$ 437.00	\$ 206.00	\$ 3,700.00	\$ 9,587.50

Impact of Proposed General Obligation Bonds to Long-Term Debt Planning

Beginning in Fiscal Year 2018, the Town of Woodstock's annual debt service structure begins to ease under the debt structure prior to the development of the Capital Improvement Plan. In Fiscal Year 2021, the annual debt service is \$19,793.79 less than it was in the previous year due to retiring debt. In the next decade, there are several instances in which the debt service declines substantially, leaving the town a significant amount of capital available to be used for further capital projects. This Capital Improvement Plan takes advantage of those reductions by timing major construction projects during the time period that previous notes are anticipated to retire. The following is a chart of the existing debt service and how it progresses over the life of the CIP:

Fiscal Year	Existing Annual Debt Service	Difference from Previous Year	Difference from FY 15 Budget
2016	\$ 1,585,660.17	\$ (3,834.66)	\$ (12,079.35)
2017	\$ 1,605,753.92	\$ 20,093.75	\$ 8,014.40
2018	\$ 1,424,367.04	\$ (181,386.88)	\$ (173,372.48)
2019	\$ 1,368,875.11	\$ (55,491.93)	\$ (228,864.41)
2020	\$ 1,317,927.57	\$ (50,947.54)	\$ (279,811.95)
2021	\$ 1,298,133.78	\$ (19,793.79)	\$ (299,605.74)
2022	\$ 1,132,694.52	\$ (165,439.26)	\$ (465,045.00)

It is clear from the above chart that there is a substantial decline in the amount of annual debt service that the Town will be required to pay if none of the debt service projects found within this plan are accomplished. The driving philosophy behind the plan is to keep the debt service as consistent as possible over the next several years. This is accomplished by making substantial investments in the infrastructure resources of the Town.

The Capital Improvement Plan identifies a number of projects that will use proceeds from indebtedness in order to finance the project. The majority of the funds expended from proceeds gained from general obligation bonds issued by the Town will be used for the construction and rehabilitation of town facilities. However, some funds are used for the purchase of construction type capital equipment related to the Department of Public Works and used for both General Fund activities, as well as Public Utilities Fund operations. The following is a chart outlining the debt service projects proposed in this plan, as well as the timing.

It should be noted that construction related to the Water Treatment Plant Rehabilitation Project will occur in Fiscal Year 2018, but due to the rules of the Virginia Department of Health's loan programs, the debt on the project does not begin to be paid until the completion of the project, which will be in Fiscal Year 2019. So, while we will have access funds well in advance of having to begin repayment of the loan funds, repayment will not begin until our prior debt retires. We additionally believe that we will be eligible for state-level historic tax credits for the rehabilitation of the Old Woodstock High School to be turned into a municipal office, which should reduce the total amount needed for the project. However, the CIP has been constructed with the assumption that we will not have access to tax credit funds that would help to finance this project in order to develop a conservative future debt service structure. The following is a list of the debt service funded projects found within the Capital Improvement Plan:

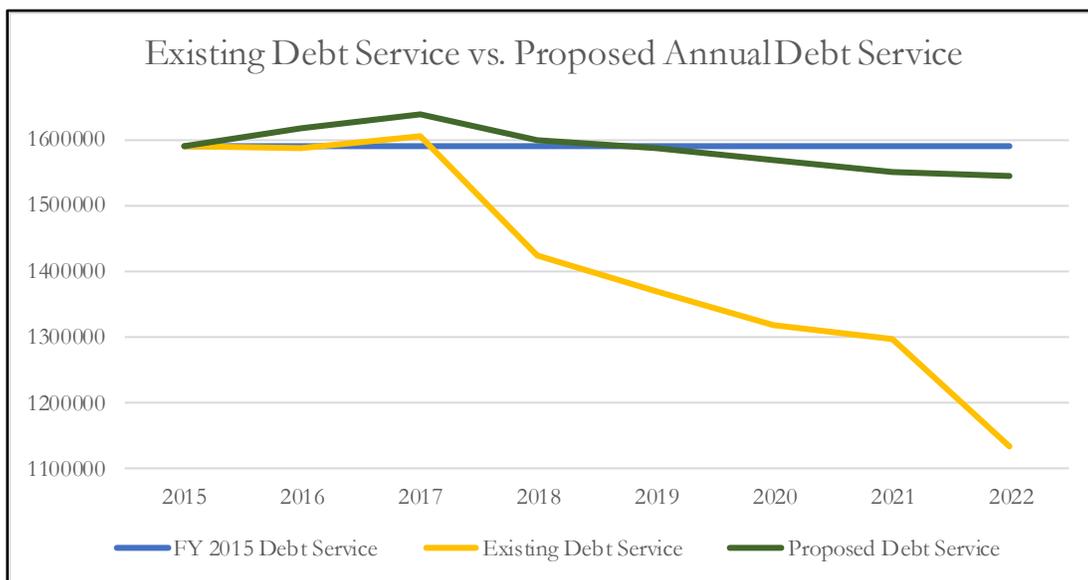
Project	Budget (M)	Annual Debt Service	Term (Y)	Est. Rate	FY	Funding Source
Downtown Parking - Phase I	0.5	\$ 32,209.30	30	5.00%	2016	Private bank
Water Treatment Plant Rehabilitation	3.126	\$ 143,424.86	20	2.25%	2017	VDH Revolving Loan
Public Works Equipment Bond	0.34	\$ 42,000.00	10	5.00%	2019	Private bank
Fairview Park Soccer/Lacrosse Field	0.27	\$ 34,761.00	10	5.25%	2020	Private bank
Municipal Office	2.5	\$ 161,046.49	30	5.00%	2022	PPA or Private bank
Total	6.736	\$ 413,441.65				

The following is a chart of the proposed annual debt service once the new capital improvement items are added into the debt service structure.

Fiscal Year	Existing Annual Debt Service	Existing & CIP Debt	Annual Difference	Proposed Debt to FY 15 Budget
2016	\$ 1,585,660.17	\$ 1,617,869.47	\$ 28,374.64	\$ 20,129.95
2017	\$ 1,605,753.92	\$ 1,637,963.22	\$ 20,093.75	\$ 40,223.70
2018	\$ 1,424,367.04	\$ 1,600,001.20	\$ (37,962.02)	\$ 2,261.68
2019	\$ 1,368,875.11	\$ 1,586,509.27	\$ (13,491.93)	\$ (11,230.25)
2020	\$ 1,317,927.57	\$ 1,570,322.73	\$ (16,186.54)	\$ (27,416.79)
2021	\$ 1,298,133.78	\$ 1,550,528.94	\$ (19,793.79)	\$ (47,210.58)
2022	\$ 1,132,694.52	\$ 1,546,136.17	\$ (4,392.77)	\$ (51,603.35)

While the next several years require some additional debt service, approximately half of the additional costs in Fiscal Year 2019 were already planned and if necessary, we can use fund balance to pay the additional debt service for Fiscal Years 2016 and 2018. In Fiscal Year 2019 and beyond we will still have some reduction in debt service payments, though with not nearly the amount of reduction as we had planned. This should allow for other projects that may arise or can help to deal with inflation of capital costs that are not anticipated within this financial plan.

For a graphical perspective, the following chart provides a view of how we have planned to smooth the annual reduction in debt service payments.



In the very long-term perspective, there are some debt reductions in additional years in the future that have the capability of being smoothed, such as in Fiscal Year 2029, Fiscal Year 2035, Fiscal Year 2036, and Fiscal Year 2039. Even though it is early to be planning projects for these years, it is clear that there will be ample room for additional capital projects for major infrastructure concerns periodically for the next thirty years.

Fiscal Year 2021-2022 Capital Improvement Plan Projects

The Town's approved Capital Improvement Plan included Fiscal Years 2016 to 2022 and is undergoing a significant update. We have included the capital projects as funded in the budget for FY 2021 as well as those remaining to be completed. The projects included in the FY 2021 budget are highlighted in green.

Upgrade Benchhoff Drive Water Line			
Project ID	1	Department	Water and Sewer
Project Type	Construction	Begin/Complete Date	2020/2020
CIP Focus	Excellent Infrastructure		Benchhoff Drive
Major Fund	Public Utilities Fund	Total Budget	\$40,000
Description	This project will replace 1700 feet of 2- and 4-inch water mains to 12 inch along Benchhoff Drive and make the connection between the two sections.		
Operating Impact	No operating budget impact is expected.		

Repair of West End Reservoir			
Project ID	3	Department	WTP
Project Type	Construction	Begin/Complete Date	2022/2022
CIP Focus	Excellent Infrastructure	Location	West Stony Creek Dam
Major Fund	Public Utilities Fund	Total Budget	\$1,000,000
Description	This project will repair the structural integrity of the dam facility and ensure that the structure will meet state regulations. Actual repair activities have not been finalized. This project is in the CIP as a placeholder because we know it is on the horizon, but do not have enough information to make decisions on actual work.		
Operating Impact	No operating budget impact is expected.		

Raw Water Pump Addition			
Project ID	5	Department	WTP
Project Type	Construction	Begin/Complete Date	2021/2021
CIP Focus	Excellent Infrastructure	Location	Raw Water Pump Station
Major Fund	Public Utilities Fund	Total Budget	\$56,000
Description	This project will result in the installation of an additional 100 horse power, 1400 gallon per minute electric vertical turbine pump at the raw water pump station. The plant presently has one pump this size, as well as two smaller pumps used for operations. This would improve plant capacity and reliability. If the one existing pump goes out of service, it will tremendously reduce our ability to provide water.		
Operating Impact	No operating budget impact is expected.		

Soccer/Lacrosse Field Construction			
Project ID	6	Department	
Project Type	Construction	Begin/Complete Date	2020/2020
CIP Focus	Neighborhood Connections and Amenities	Location	Fairview Park
Major Fund	General Fund	Total Budget	\$270,000
Description	This project will result in the construction of two soccer/lacrosse fields and associated restroom facilities.		
Operating Impact	One additional full-time employee will be needed to maintain facilities at a cost of roughly \$45,000 including benefits. Additional service fee expenditures related to electricity are anticipated but will be calculated at a later date when the project progresses further.		

WWTP-WTP Raw Water Loop PER			
Project ID	8	Department	WTP
Project Type	Engineering	Begin/Complete Date	2022/2022
CIP Focus	Excellent Infrastructure	Location	WWTP and WTP
Major Fund	Public Utilities Fund	Total Budget	\$35,000
Description	This project will provide long-term planning for a potential raw water loop that uses Wastewater Treatment Plant effluent, sending it back to the headworks of the Water Treatment Plant to be used as raw drinking water.		
Operating Impact	No operating budget impact is expected.		

WWTP Electric Efficiency Study			
Project ID	9	Department	WWTP
Project Type	Engineering	Begin/Complete Date	2022/2022
CIP Focus	Excellent Infrastructure	Location	Wastewater Treatment Plant
Major Fund	Public Utilities Fund	Total Budget	\$50,000
Description	This project will provide funds to contract with a qualified firm to conduct a study of how to reduce electric usage at WWTP.		
Operating Impact	No operating budget impact is expected.		

Design Equalization Basin and WWTP			
Project ID	10	Department	WWTP
Project Type	Engineering	Begin/Complete Date	2022/2022
CIP Focus	Excellent Infrastructure	Location	Wastewater Treatment Plant
Major Fund	Public Utilities Fund	Total Budget	\$50,000
Description	This project provides funds to contract with a qualified firm to design an equalization basin at the wastewater treatment plant to equalize flows during high flow events.		

Operating Impact	No operating budget impact is expected.
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Water Street Sidewalk Installation			
Project ID	16	Department	Streets and Sidewalks/ Parks
Project Type	Construction	Begin/Complete Date	2020/2020
CIP Focus	Neighborhood Connections and Amenities	Location	Water Street
Major Fund	General Fund	Total Budget	\$27,000
Description	This project will install sidewalk along Water Street between Moose Road and Reservoir.		
Operating Impact	No operating budget impact is expected.		

Annual Pocket Park Development			
Project ID	19	Department	Streets and Sidewalks/ Parks
Project Type	Construction	Begin/Complete Date	2020/2022
CIP Focus	Neighborhood Connections and Amenities	Location	Various Locations
Major Fund	General Fund	Total Budget	\$150,000
Description	This project will provide funding to acquire and develop pocket parks and green spaces through town in locations to be identified annually with input from the Parks Commission.		
Operating Impact	There will be additional staff demands required to maintain these facilities. No estimate is provided at this time, as this will be dependent upon future installations.		

Ox Road Improvements Design			
Project ID	22	Department	Streets and Sidewalks/ Parks
Project Type	Engineering	Begin/Complete Date	2021/2021
CIP Focus	Neighborhood Connections and Amenities	Location	Ox Road – Reservoir to Park Ave
Major Fund	General Fund	Total Budget	\$50,000
Description	This project will provide conceptual and basic engineering for improvement to Ox Road from Route 42 to Park Avenue, to include road widening, bike/pedestrian facilities, and landscaping.		
Operating Impact	No operating budget impact is expected.		

Waterline Replacement (Rt. 42 Bridge)			
Project ID	27(N)	Department	Public Works
Project Type	Construction	Begin/Complete Date	2019

CIP Focus	Neighborhood Connections and Amenities	Location	Rte. 42/ I81
Major Fund	Public Utilities	Total Budget	\$250,000
Description	Replace 8" waterline under Route 42 (Over I-81) as we continue to have dangerous water main breaks at this location with limited means to continued repairs.		
Operating Impact	No operating budget impact is expected.		

Court Square Public Space Enhancement Project			
Project ID	28(N)	Department	Enhancement
Project Type	Construction	Begin/Complete Date	2019
CIP Focus	Neighborhood Connections and Amenities	Location	Court Square
Major Fund	General Fund	Total Budget	\$50,000
Description	This project will provide funding to enhance the public space located at the corner of South Main Street and West Court Street. This project will include in-house design and construction.		
Operating Impact	Potential expenditures related to increased electric service are anticipated. No estimates are provided at this time, as the project is currently on hold due to funding challenges.		

FY 21 Police Car Replacement			
Project ID	31	Department	Police
Project Type	Vehicles/Equipment	Begin/Complete Date	2021/2021
CIP Focus	Tools to do the Job	Location	n/a
Major Fund	General Fund	Total Budget	\$35,000
Description	The Police Department replacement plan for FY 21 includes the replacement of a 2016 Ford Sedan.		
Operating Impact	No additional operating budget impact is expected, as this will be a fleet replacement vehicle versus a new fleet addition.		

FY 22 Police Car Replacement			
Project ID	32	Department	Police
Project Type	Vehicles/Equipment	Begin/Complete Date	2022/2022
CIP Focus	Tools to do the Job	Location	n/a
Major Fund	General Fund	Total Budget	\$35,000
Description	As provided in the Police Department replacement plan		
Operating Impact	No additional operating budget impact is expected, as this will be a fleet replacement vehicle versus a new fleet addition.		

FY 23 Police Car Replacement			
Project ID	33	Department	Police
Project Type	Vehicles/Equipment	Begin/Complete Date	2023/2023
CIP Focus	Tools to do the Job	Location	n/a
Major Fund	General Fund	Total Budget	\$70,000

Description	The Police Department replacement plan for FY 23 includes replacement of two 2019 sedans.
Operating Impact	No additional operating budget impact is expected, as this will be a fleet replacement vehicle versus a new fleet addition.

New Boom Arm Mower			
Project ID	35	Department	Streets and Sidewalks/ Parks
Project Type	Vehicles/Equipment	Begin/Complete Date	2020/2020
CIP Focus	Tools to do the Job	Location	n/a
Major Fund	General Fund	Total Budget	\$125,000
Description	This project will replace the 1993 model boom arm mower and tractor with approximately 1,600 hours. This unit is used for approximately 50% of all mowing operations. This is a component of the 2019 Public Works equipment bond, but it should be noted that we have some concerns with its ability to last until 2019. Should it become non-functional in the meantime, we may need to replace it earlier.		
Operating Impact	No additional operating budget impact is expected, as this will be an equipment replacement versus a new piece of equipment.		

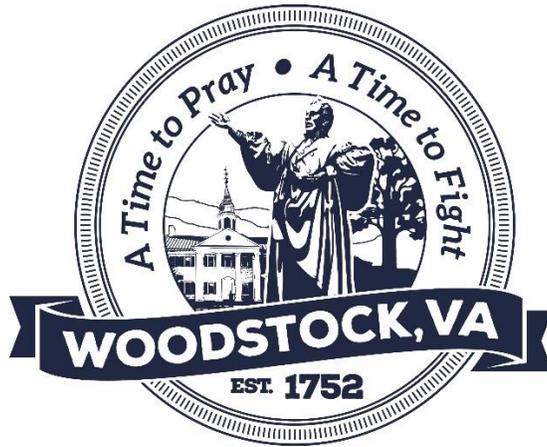
FY 20 Public Works Fleet Replacement			
Project ID	42	Department	Streets and Sidewalks/ Parks
Project Type	Vehicles/Equipment	Begin/Complete Date	2020/2020
CIP Focus	Tools to do the Job	Location	Public Works
Major Fund	General Fund	Total Budget	\$35,000
Description	The Public Works Fleet replacement plan include the replacement of Unit 16 (bucket truck).		
Operating Impact	No additional operating budget impact is expected, as this will be a fleet replacement vehicle versus a new fleet addition.		

FY 21 Public Works Fleet Replacement			
Project ID	43	Department	Water and Sewer
Project Type	Vehicles/Equipment	Begin/Complete Date	2021/2021
CIP Focus	Tools to do the Job	Location	Public Works
Major Fund	Public Utilities Fund	Total Budget	\$35,000
Description	The Public Works Fleet replacement plan includes the replacement of a 2007 model Ford Ranger, Unit 23.		
Operating Impact	No additional operating budget impact is expected, as this will be a fleet replacement vehicle versus a new fleet addition.		

FY 22 Public Works Fleet Replacement			
Project ID	44	Department	Water and Sewer
Project Type	Vehicles/Equipment	Begin/Complete Date	2022/2022
CIP Focus	Tools to do the Job	Location	Public Works

Major Fund	Public Utilities Fund	Total Budget	
Description	The Public Works Fleet Replacement Plan includes the replacement of Unit 3 (Deputy Superintendent).		
Operating Impact	No additional operating budget impact is expected, as this will be a fleet replacement vehicle versus a new fleet addition.		

Glossary of Terms and Acronyms



Glossary of Terms and Acronyms

Accrual - the accrual basis of accounting recognizes revenues in the accounting period in which they are earned while expenses are recognized when the related liability is incurred.

Activity Center - the basic operational organization for which costs are defined and measurable activities or functions are performed.

ADA - Americans with Disabilities Act.

Adopted Budget Plan - a plan of financial operations approved by the Town Council, highlighting major changes made to the town's annual advertised budget plan by the Town Council. The Adopted Budget Plan reflects approved tax rates and estimates of revenues, expenditures, transfers and department goals, objectives and workload data. Sections are included to show major budgetary/financial policies and guidelines used in the town's fiscal management.

Advertised Budget Plan - a plan of financial operations submitted by the Town Manager to the Town Council. This document reflects estimated revenues, expenditures, transfers and department goals, objectives and workload data. In addition, sections are included to show major budgetary/financial policies and guidelines used in the town's fiscal management. The document is also called the annual budget.

Amortization - The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as its maturity.

Annual Budget - a budget that is applicable to a single fiscal year. The term is also used to describe the Town's current Advertised Budget Plan.

Appropriation - an authorization granted by the Town Council to a specified unit of the town government to make expenditures and to incur obligations for specific purposes. It is limited in amount and as to the time when it may be spent, usually expiring at the end of the fiscal year.

Arbitrage Rebate – a payment made by an issuer to the federal government in connection with an issue of tax-exempt or other federally tax-advantaged bonds.

Assessed Valuation - a valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment - the official valuation of property for purposes of taxation.

Audit - a systematic collection of sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has effectively carried out its responsibilities.

Balanced Budget - budget in which all proposed expenditures and other financial uses are fully funded by projected revenues and other financing resources. The town is required to have a balanced budget according to the *Code of Virginia*.

Basis of Accounting - the timing of recognition when the effects of financial transactions or events should be recognized for financial reporting purposes.

Bond - a written promise to pay a specified sum of money (called the principal) at a specified date in the future, plus periodic interest at a specified rate. In the budget document payments due pursuant to a bond are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. General obligation bonds are debt instruments backed by the full faith and credit of the town. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for town construction projects are general obligation bonds even if issued for water and sewer initiatives. Revenue bonds are payable solely from revenues generated from the project for which the bonds were issued.

BPOL - Business, Professional and Occupational License Tax - refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the town. It is often also referred to as the Business License Tax.

Budget - a plan for the acquisition and allocation of resources to accomplish specified purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as "the budget of the Police Department," "the Capital Budget" or it may relate to a fiscal plan for an entire jurisdiction, such as "the budget of the Town of Woodstock."

Budgetary Basis of Accounting – the method used to determine when revenues and expenditures are recognized for budgetary purposes, as opposed to financial reporting purposes.

CAFR - Comprehensive Annual Financial Report - the official annual financial report of the town.

Calendar Year - twelve months beginning January 1 and ending December 31.

Capital - a category of account codes which identifies major expenditures of public funds, beyond maintenance and operating costs, for procurement of items such as vehicles, computer equipment, office furniture and the acquisition or construction of a needed physical facility. The Town defines "capital" as an expenditure greater than \$5,000 for an item with an expected useful life in excess of one year.

Capital Improvement Program - a prioritization and orderly implementation of short and long-range plans for land acquisition and construction of capital projects. It further provides for the scheduling of the associated expenditures over a period of several years in order to maximize the use of public funds. The first year of the program represents the proposed capital budget for that fiscal year. The schedule is based on a series of priorities, which take into consideration the respective projects' function and urgency. In addition, special consideration is given to the projects' relation to other improvements and plans as well as the town's current and anticipated financial capacity. The Capital Improvement Program is updated annually, at which time the schedule and the projects are reevaluated, new or deferred projects are added and the time frame is extended by one additional fiscal year.

Capital – Vehicles - fixed assets such as large vehicles and equipment that have a life expectancy of more than one year and a unit value of at least \$5,000.

Cash Management - a conscious effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited the same day, bills are paid no sooner than the due date unless discounts can be obtained by paying earlier, future needs for cash are determined with exactness and cash on hand not needed immediately is invested in short-term interest-bearing securities.

CDBG - refers to the Community Development Block Grant program funded by the United States Department of Housing and Urban Development (HUD) to improve the housing, neighborhood and economic conditions.

CIP - Capital Improvement Program.

COLA - Cost of Living Adjustment.

Cost - the amount of money or value exchanged for property or services.

CY - Calendar Year, twelve-month period beginning January 1 and ending December 31.

Debt - an obligation resulting from the borrowing of money.

Debt Capacity – the amount of long-term debt the town could comfortably sustain without raising taxes by a large amount or reducing services to citizens to meet the annual debt service requirements.

Debt Ratios - comparative statistics showing the relationship between the town's outstanding debt and such factors as the real estate assessment base, Town population or income. These ratios often are used as part of the process of determining the credit rating of the town, especially when issuing general obligation bonds.

Debt Service - the accounting for payments of principal and interest on long-term debt.

Delinquent Taxes - taxes remaining unpaid on or after the date on which a penalty for non-payment is attached.

Department - a separate functional and accounting entity within a certain fund type.

Depreciation - The decrease in value of physical assets due to use and the passage of time. In financial terms, it refers to the process of allocating the cost of a capital asset to the periods during which the asset is used.

Disbursement - Expenditure, or a transfer of funds, to another accounting entity within the town's financial system. Total disbursements are equal to the sum of expenditures and inter-fund transfers.

DPW - Department of Public Works.

Enterprise Fund - accounts for operations that are financed in a manner similar to private business, where the intent is that costs of providing goods and services to the general public on a continuing basis be financed or recovered through user charges. The town's sole current enterprise fund is the Public Utility Fund.

Expenditure - a decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

Expenses - charges incurred, whether paid or unpaid, for operations, maintenance, interest and other charges, which are presumed to benefit the current fiscal year.

Fiduciary Fund – funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fiscal Year - in the Town of Woodstock, the twelve months beginning July 1 and ending the following June 30. (The Federal government's fiscal year begins October 1.) The property tax rate in the Town's FY 2021 fiscal plan applies to the calendar year beginning January 1, 2020. Expenditures are for the fiscal year beginning July 1, 2020.

Fringe Benefits - the fringe benefit expenditures included in the adopted budget plan are the town's share of an employee's fringe benefits. These include FICA (Social Security), health insurance, life insurance, retirement, unemployment, disability insurance, and worker's compensation, most of which are paid through salary banded premiums.

FTE (Full-Time Equivalent) – refers to the full-time equivalent of an organization's part-time employees. Any employee working at least 30 hours per week is considered full-time. In addition, part-time employees are counted using a method of dividing the total number of hours worked by all part-time employees in a year, and dividing by 2080.

Fund - a fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of a fund's assets over its liabilities and reserves.

FY - Fiscal Year, the twelve months beginning July 1 and ending the following June 30.

GED - General Educational Developmental Diploma.

General Fund - the primary tax and operating fund for town governmental activities and general operations. This fund accounts for all Town revenues and expenditures which are not accounted for in other funds.

General Obligation Bond - bond for which payment is pledged with the full faith and credit of the town. This pledge involves the general taxing powers of the town to satisfy the payment

of debt obligations. See Bond.

GIS - Geographic Information System - a computer system used to assemble, store, manipulate and display information about land in the Town.

Goal - a general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions. Also see Objective.

Governmental Funds – Governmental funds are typically used to account for most of a government’s activities, including those that are tax-supported. The General Fund is the only governmental fund of the Town of Woodstock.

Inter-fund Transfers – FY 2021 Inter-fund Transfers are comprised of one-time projects or capital improvement projects.

Investments - securities held for the production of income in the form of interest, dividend or rental payments. The term does not include fixed assets used in town operations.

Lease Purchase - this method of financing allows the town to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically reduced because the lessor does not have to pay income tax on the interest revenue.

Levy - to impose taxes, special assessments or service charges for support of the town.

Line Item - a specific expenditure category within a department budget, (e.g., travel, telephone, postage, printing, or office supplies) defined by an object code number.

Major Fund – A governmental fund or enterprise fund reported as a separate column in the basic financial statements. The general fund is always a major fund. In addition, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental or enterprise funds for the same item. The Town of Woodstock has only two major funds, the General Fund and the Public Utilities Fund.

MDT – Mobile Data Terminal (computer)

MGD - Million gallons per day.

MRA - Market Rate Adjustment.

Mission Statement - a written description stating the purpose of an organization unit (department or agency) and its function (what the department or agency does).

Mobile System – laptop computers for use in vehicles.

Modified Accrual - the modified accrual basis of accounting is used to record revenues and related assets when they become measurable and available to finance operations of the fiscal period. Accordingly, real and personal property taxes are recorded when billed and licenses, permits and fines are recorded as revenues. Expenditures are recorded as they are incurred.

Net Assets - the difference between assets and liabilities in the government-wide statement of net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

Net Bonded Debt – gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.

Non-Departmental - a category for accounting for expenditures that are common to all departments and activities, such as insurance premiums, contributions and debt service payments.

Objective - a statement of purpose defined more specifically than a goal. A goal may be a sum of several related objectives. An objective normally indicates anticipated levels of achievement and is usually time limited and quantifiable. Within the objective, specific statements with regard to targets and/or standards often are included.

Obligations - amounts that the town may be required to pay from its resources.

Operating Expenditures - a category of recurring expenses, other than salaries and capital equipment costs, which cover expenditures necessary to maintain facilities, collect revenues, provide services and otherwise carry out the town's goals. Typical line items include supplies, printing, postage, transportation and utilities.

Operations and Maintenance - (O&M) a category of account codes which identify general operating expenses, i.e., supplies, routine equipment and building maintenance and other overhead-type expenditures.

Ordinance - a formal legislative enactment by the Town Council. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, require ordinances.

Pay-For-Performance System - this refers to an assessment system that provides a process for appraising the quality of work performed by Town employees and linking potential pay increases with work performance. It is designed to establish a link between performance assessment and employee performance of job duties and responsibilities.

Personal Property - a category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, as well as corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held for sale by manufacturers, wholesalers or retailers are not included.

Personnel - a category of account codes which identifies various classifications of wages and salaries and overtime expenses.

Position - a group of duties and responsibilities, as prescribed by an office or department, to be performed by a person on a full time, part time and/or temporary basis. The following items relate to positions and the funding of the various types of positions. The status of a position is not to be confused with the status of the employee.

Principal - in the context of bonds, the face value or per value of a bond or issue of bonds payable on stated dates of maturity.

Proffer - an offer of cash or property. This usually refers to property, cash or structural improvements, Offered by contractors/developers to the town in land development projects. An example is a proffer of land from a developer to the town.

Proprietary Fund - funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. For the Town of Woodstock, the Public Utilities Fund is the only proprietary Fund.

Public Hearing - a scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their feelings about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject, must be advertised.

Quasi-external Revenue – Inter-fund transactions that would be treated as revenues, expenditures or expenses if they involved organizations external to the town government (e.g., payments from an enterprise fund to the general fund for reimbursement of indirect services).

Real Property - real estate, including land and improvements (buildings, fences, pavement, etc.) classified for purposes of assessment.

Refunding Bonds - bonds issued to retire bonds already outstanding.

Revenue Bonds - bonds issued to finance the construction, acquisition or improvement of a revenue-producing facility, with the principal and interest requirements payable solely from the revenues generated by the facility's operations.

Reserve - an account that records a portion of the fund balance which must be segregated for some future use and which is not available for future appropriation or expenditures.

Resolution - a special or temporary order of the Town Council.

RMS - Records Management System.

Tax Base - the aggregate value of the items being taxed. The base of the town's real property tax is the market value of all real estate in the Town; that of the personal property is the market value of all automobiles, trailers, boats, airplanes, business equipment, etc., which may be taxed as personal property by the town.

Tax Levy Ordinance - an ordinance by which taxes are levied.

Tax Rate - the amount of tax stated in terms of a unit of the tax base, i.e., 2675 cents per \$100 of real property assessed valuation.

Tipping Fees - the amount per ton charged to municipalities and commercial trash haulers to off-load refuse trucks at the transfer station or landfill.

Total Budget - the receipts and disbursements of all funds, e.g., the General Fund and Public Utilities fund combined.

Transfers - a movement of money from one-line item to another, from one department to another or from one fund to another, as authorized by the department head, Town Manager, or Town Council, as appropriate.

Undesignated, Unreserved Fund Balance - remaining portion of fund balance at the close of the fiscal year which has not been reserved or allocated for other purposes; e.g., financial resources that may be available to meet unplanned or unforeseen contingencies.

User Fees - these are charges for certain town services used by the public. Examples include fees for the use of recreation facilities, town pool, tennis courts, water consumption, and sewer conveyance, etc.

VDOT - Virginia Department of Transportation.

VRS - Virginia Retirement System - The Virginia Retirement System administers a defined benefit retirement plan, a group life insurance plan, a deferred compensation plan and a cash match plan for Virginia's public-sector employees.

Working Capital - the amount of net cash available in enterprise operations to assist with fund operations. Working capital is generally the difference between current assets and current liabilities.