
**SHENANDOAH
COUNTY
BUDGET
FY15**



**FY15
SHENANDOAH COUNTY BUDGET**

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County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
DISTRICT 3 - DAVID FERGUSON 540.984.8777
DISTRICT 4 - CINDY BAILEY 540.481.0471
DISTRICT 5 - MARSHA SHRUNTZ 540.333.1042
DISTRICT 6 - CONRAD HELSLEY 540.481.6167

600 N. Main Street, Ste 102
WOODSTOCK, VA 22664

OFFICE OF COUNTY ADMINISTRATION

MARY T. PRICE
COUNTY ADMINISTRATOR



Tel: 540.459.6165 Fax: 540.459.6168
www.shenandoahcountyva.us

ORDINANCE ADOPTING FISCAL YEAR 2015 BUDGET

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget) which, except for the public school budget, is for informative and fiscal planning purposes only, and which budget is for the fiscal year beginning July 1, 2014 and ending June 30, 2015; and

WHEREAS, a public hearing was held, pursuant to Title 15.2 and Title 22.1 of the Code of Virginia, as amended, on April 15th, 2014 at 7:00 p.m. to take public comments regarding said annual budget; now therefore

BE IT ORDAINED, that the proposed County General Fund budget in the amount of \$58,931,146 be and is hereby adopted pursuant to the following allocations by major categories:

Administration	\$2,877,921
Judicial	\$1,792,583
Public Safety	\$12,063,293
Public Works	\$1,112,385
Health and Welfare	\$878,320
Education	\$43,057
Recreation and Cultural	\$1,384,394
Community Development	\$985,708
Non-Departmental	\$799,876
Capital Outlay	\$2,350,000
Transfers	
Virginia Public Assistance (DSS)	\$995,165
Public Schools	\$24,917,495
Public Schools Debt Service	\$3,195,556
County Debt Service	\$2,209,986
Comprehensive Service Act	\$999,173
Landfill Enterprise Fund	\$2,192,279
North Fork Wastewater Treatment Plant	\$133,955

The School Board budget amount includes \$59,755,475 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$24,467,495 from the County's general revenues and \$450,000 for capital items; with the remaining amount to be funded by such State, Federal, and Miscellaneous revenues as shall be received from time to time for operation of the Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,490,139 is budgeted for School Food Service and \$8,485,018 is included for Special Budgets. No revenue from the County's general fund is required to help fund the School Food Service or other Special Budgets.

Unexpended funds, if any, left in any State or Federal Grant Program at the end of the fiscal year ending June 30, 2014 shall be added to and appropriated for the same program for the fiscal year ending June 30, 2015 if otherwise so permitted by the granting authority.

Any additional or new funds received for the Public Schools' identified Special Budgets, where no revenue from the County's general fund is required to help fund any program, shall be added to and appropriated for expenditure upon receipt of such funds.

Except as otherwise required by law and/or approved by the Board of Supervisors, the annual budget shall be appropriated on an annual basis subject to such restrictions as the Board may hereinafter impose.

If accumulated revenues (cash flow) are inadequate to meet expenditure requirements at any given time during the fiscal year, the County Treasurer, with the concurrence of the Board Chairman, is authorized to secure a short-term loan(s) from a County Bank(s) offering the lowest interest rate. The total amount of said loan(s) shall not exceed \$760,000 unless further approval is given by the Board.

Adopted: April 22, 2014

ATTEST: Mary T. P.
Clerk of the Board

County of Shenandoah

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DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
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OFFICE OF COUNTY ADMINISTRATION

MARY T. PRICE
 COUNTY ADMINISTRATOR

On the motion by Neese and seconded by Baker the following ordinance was adopted:

BE IT ORDAINED by the Board of Supervisors of the County of Shenandoah, Virginia, that the following appropriations be made for the fiscal year 2014-2015 from the funds and for the functions or purposes indicated:

BE IT FURTHER ORDAINED that the Treasurer be and is hereby authorized to transfer to other funds from the General Operating Fund from time to time as money becomes available, sums equal to, but not in excess of the appropriations made to these funds from GENERAL OPERATION FUND for the period covered by the appropriation.

11010	Board of Supervisors	\$248,980
12100	County Administrator	\$391,517
12200	County Attorney	\$72,000
12240	Auditor	\$67,000
12310	Commissioner of the Revenue	\$440,298
12320	Reassessment	\$433,654
12330	Board of Equalization	\$0
12410	Treasurer	\$542,133
12440	Financial Administration and Technology	\$304,641
12510	Information Systems	\$66,457
12540	GIS	\$99,612
13100	Electoral Board	\$85,795
13200	General Registrar	\$125,834
21100	Circuit Court	\$62,306
21200	General District Court	\$10,600
21300	Magistrates' Office	\$3,025
21500	Juvenile/Domestic Relations	\$15,475
21600	County Clerk/Circuit Court	\$491,835
21700	Sheriff (Courts)	\$647,566
21800	Law Library	\$20,800
22100	Commonwealth's Attorney	\$512,668
22200	Victim-Witness Coordinator	\$28,308

31200	Sheriff (Law Enforcement)	\$4,190,208
31400	E-911 Enforcement/Traffic Control	\$16,860
32200	Volunteer Fire Department	\$765,551
32300	Ambulance & Rescue Services	\$231,461
32400	Forest Fire Extinction Service	\$9,695
32500	Fire/Rescue	\$3,406,822
33100	Sheriff (Corrections & Detention)	\$1,069,094
33300	Juvenile Probation	\$431,804
34410	Code Enforcement	\$381,432
35100	Animal Control	\$129,056
35200	Animal Shelter	\$239,429
35300	Medical Examiner	\$900
35500	Emergency Services/Civil Defense	\$1,190,981
43200	General Properties	\$1,112,385
51100	Local Health Department	\$303,374
52100	Mental Health	\$241,646
53220	State and Local Hospitalization	\$0
53230	Area Agency on Aging	\$83,000
53300	Tax Relief Elderly/Handicapped	\$150,000
53400	County Farm/Home	\$58,300
53500	Support/Social Services	\$42,000
68000	Community Colleges	\$43,057
71200	Parks and Recreation	\$727,356
71500	Operation of TV Translators	\$4,200
72600	Cultural Services	\$6,500
73100	Library Administration	\$646,338
81100	Planning and Zoning	\$361,975
81500	Economic Development	\$72,853
81550	Tourism	\$169,389
81600	Litter Control Program	\$0
82400	Soil/Water Conservation District	\$230,850
82700	Gypsy Moth Control Program	\$0
83500	Cooperative Extension Service	\$150,641
91100	Judgments and Settlements	\$300
92100	Revenue Refunds/Suspense Accounts	\$12,350
92200	Transfer (Suspense Account)	\$787,226
94000	Capital Outlay	\$2,350,000
	Subtotal – General Government	\$24,287,537
	Local Government Transfers	
Fund 140	Virginia Public Assistance (DSS)	\$995,165
Fund 205	Public Schools	\$24,917,495
Fund 208	Public Schools Debt Service	\$3,195,556

Fund 209	County Debt Service	\$2,209,986
Fund 250	Comprehensive Service Act	\$999,173
Fund 505	Landfill Enterprise Fund	\$2,192,279
Fund 501	North Fork Wastewater Treatment Plant	\$133,955
	Subtotal Local Government Transfers	\$34,643,609
	Grand Total – General Operating Fund	\$58,931,146

Fund 131:	Forfeited Drug Asset - Federal	
	3120-01 Forfeited Drug Asset – Federal	\$ 0
	Grand Total – Forfeited Drug Asset - Federal	\$ 0

Fund 140:	Virginia Public Assistance Fund (DSS)	
	999-5310-01 Virginia Public Assistance (DSS) – Local Transfer	\$ 995,165
	999-5310-01 Virginia Public Assistance (DSS) – Other Sources	<u>\$ 3,324,600</u>
	Grand Total – Virginia Public Assistance (DSS)	\$ 4,319,765

Fund 205:	School Operating Fund	
	999-6100 Operations – Local Transfers	\$24,467,495
	999-6100 Operations – Local Transfers - CIP	\$ 450,000
	999-6100 Operations – Other Sources	\$34,837,980
	999-6100 Special Budgets - Other Sources	<u>\$ 8,485,018</u>
	Grand Total – School Operating Fund	\$68,240,493

Fund 207:	School Cafeteria Fund	
	999-65100-9201 School Fund Services – Other Sources	<u>\$ 2,490,139</u>
	Grand Total – School Fund Services	\$ 2,490,139

Fund 208:	School Debt Service Fund	
	999 School Debt Service – Local Transfer	<u>\$ 3,195,556</u>
	Grand Total – School Debt Service	\$ 3,195,556

Fund 209:	County Debt Service Fund	
	999 County Debt Service – Local Transfer	<u>\$ 2,209,986</u>
	Grand Total – County Debt Service	\$ 2,209,986

Fund 222:	Landfill Contingency Fund		
	4230 - 01	Landfill Contingency Fund	\$ <u>0</u>
		Grand Total – Landfill Contingency Fund	\$ 0
Fund 250:	Comprehensive Services Act Fund		
	999-53600	Comprehensive Services Act – Local Transfer	\$ 999,173
	999-53600	Comprehensive Services Act – Other Sources	<u>\$ 1,741,400</u>
		Grand Total – Comprehensive Services Act	\$ 2,740,573
Fund 505:	Landfill Enterprise Fund		
	505-42400	Landfill Enterprise Fund – Local Transfer	\$ 1,092,279
	505-42400	Landfill Enterprise Fund – Other Sources	<u>\$ 1,100,000</u>
		Grand Total – Comprehensive Services Act	\$ 2,192,279
Fund 501:	NFWTP Enterprise Fund		
	501-42700	NFWTP Enterprise – Local Transfer	\$ 73,955
	501-42700	NFWTP Enterprise – Other Sources	<u>\$ 60,000</u>
		Grand Total – Comprehensive Services Act	\$ 133,955
Fund 302:	Capital Projects Fund		
	94000-8210	Repairs to Edinburg School	\$ 0
	94000-8243	Cell Development/Gas Remediation	\$ 0
	94000-8250	Shelter Modifications	\$ 0
	94000-8254	District Courthouse	\$ 0
	94000-8255	Health and Human Service Building	\$ 0
	94000-8256	Leachate Line	\$ 0
	94000-8257	Records Management Upgrade	\$ 0
	94000-8258	Edinburg School PPE Project	<u>\$ 0</u>
		Grand Total – Capital Projects Fund	\$ 0

Fund 304:	County Capital Reserve Funds		
	94000	Landfill equipment reserve	\$ 0
	94000	Landfill capital reserve	\$ 0
	94000	General fund vehicle& equipment reserve	\$ 0
	94000	General Fund capital reserve	\$ 0
	94000	Debt Stabilization fund	\$ 0
	94000	Economic Development reserve	\$ 0
	94000	School Capital reserve	<u>\$ 0</u>
		Grand Total – County Capital Reserve Fund	\$ 0
		Grand Total – Appropriations (All Fund)	\$144,453,892
		Less Local Government Transfers	<u>(\$ 34,643,609)</u>
		Remaining Appropriations	\$109,810,283

CERTIFICATE

The undersigned Mary T. Price, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of an Ordinance approving the **Budget Appropriations for FY2015** after due publication at a regular meeting duly held and called on April 22 2014 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Cindy Bailey		X		
David E. Ferguson	✓			
Dick Neese	✓			
Marsha Shruntz		X		
Dr. Conrad A Helsley	✓			
Steve Baker	✓			

April 22, 2014



Mary T. Price
County Administrator

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
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FISCAL YEAR 2015 R E S O L U T I O N APPROVING BUDGET AND AD VALOREM TAXES FOR STONEY CREEK SANITARY DISTRICT

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Stoney Creek Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2014, and ending June 30, 2015, said annual budget to serve for information and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 15, 2014, to take public comments regarding said annual budget: now therefore

BE IT RESOLVED, that the FY15 annual fiscal plan (budget) in the amount of \$1,727,410 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact; and

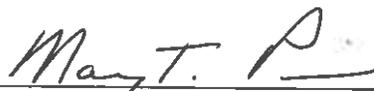
BE IT FURTHER RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2014 shall be as follows:

Real Estate \$0.16 per \$100 Assessed Valuation
Personal Property \$0.00 per \$100 Assessed Valuation

* * * * *

Adopted: April 22, 2014

ATTEST:



Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
DISTRICT 3 - DAVID FERGUSON 540.984.8777
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DISTRICT 5 - MARSHA SHRUNTZ 540.333.1042
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MARY T. PRICE
COUNTY ADMINISTRATOR



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FISCAL YEAR 2015 R E S O L U T I O N APPROVING BUDGET AND AD VALOREM TAXES FOR TOMS BROOK-MAURERTOWN SANITARY DISTRICT

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2015, and ending June 30, 2015, said annual budget to serve for information and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 15, 2014 to take public comments regarding said annual budget: now therefore

BE IT RESOLVED, that the FY15 annual fiscal plan (budget) in the amount of \$784,563 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact; and

BE IT FURTHER RESOLVED, that the ad valorem tax to be levied on taxable property within Toms Brook-Maurertown Sanitary District for calendar year 2013 shall be as follows:

Real Estate \$0.04 per \$100 Assessed Valuation
Personal Property \$0.00 per \$100 Assessed Valuation

* * * * *

Adopted: April 22, 2014

ATTEST:



Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
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OFFICE OF COUNTY ADMINISTRATION

MARY T. PRICE
COUNTY ADMINISTRATOR

EVAN L VASS
ASSISTANT COUNTY ADMINISTRATOR

RESOLUTION APPROPRIATION AMENDMENT TO FISCAL YEAR 2015 BUDGET

WHEREAS, the Board of Supervisors of Shenandoah County approved its annual fiscal plan (the "Budget") of \$58,931,146 on April 22, 2014, for the fiscal year beginning July 1, 2014 and ending June 30, 2015; and

WHEREAS, the Budget included \$450,000 for County Capital Improvement Projects ("CIP") and \$4,190,208 for the Sheriff's Law Enforcement budget; and

WHEREAS, after the approval of the Budget, Sheriff Timothy Carter revised an earlier request to appropriate Asset Sharing Funds, such now including \$108,123 of the County's \$450,000 Capital Improvement Projects and an increase of \$50,000 to the Sheriff Law Enforcement Operations budget; and

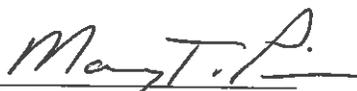
WHEREAS, if the Sheriff's request is granted,

- The total Shenandoah County Budget for Fiscal Year 2015 will remain at \$58,931,146;
- The Sheriff's Law Enforcement Operations budget will be increased to \$4,240,208, and
- The County's CIP budget will be \$400,000, none of which will be appropriated for the Sheriff's FY15 CIP budget.

NOW THEREFORE BE IT RESOLVED, that the foregoing budget revisions are implemented and other FY15 appropriations are adjusted in accord with the budget revisions.

Adopted: June 10, 2014

ATTEST:


Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
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MARY T. PRICE
COUNTY ADMINISTRATOR

EVAN L VASS
ASSISTANT COUNTY ADMINISTRATOR

ORDINANCE ADOPTING FISCAL YEAR 2015 BUDGET

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget) which, except for the public school budget, is for informative and fiscal planning purposes only, and which budget is for the fiscal year beginning July 1, 2014 and ending June 30, 2015; and

WHEREAS, a public hearing was held, pursuant to Title 15.2 and Title 22.1 of the Code of Virginia, as amended, on April 15th, 2014 at 7:00 p.m. to take public comments regarding said annual budget; now therefore

BE IT ORDAINED, that the proposed County General Fund budget in the amount of \$58,931,146 be and is hereby adopted pursuant to the following allocations by major categories:

Administration	\$2,877,921
Judicial	\$1,792,583
Public Safety	\$12,113,293
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Public Schools	\$24,917,495
Public Schools Debt Service	\$3,195,556
County Debt Service	\$2,209,986
Comprehensive Service Act	\$999,173
Landfill Enterprise Fund	\$2,192,279
North Fork Wastewater Treatment Plant	\$133,955

The School Board budget amount includes \$59,755,475 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$24,467,495 from the County's general revenues and \$450,000 for capital items; with the remaining amount to be funded by such State, Federal, and Miscellaneous revenues as shall be received from time to time for operation of the Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,490,139 is budgeted for School Food Service and \$8,485,018 is included for Special Budgets. No revenue from the County's general fund is required to help fund the School Food Service or other Special Budgets.

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Any additional or new funds received for the Public Schools' identified Special Budgets, where no revenue from the County's general fund is required to help fund any program, shall be added to and appropriated for expenditure upon receipt of such funds.

Except as otherwise required by law and/or approved by the Board of Supervisors, the annual budget shall be appropriated on an annual basis subject to such restrictions as the Board may hereinafter impose.

If accumulated revenues (cash flow) are inadequate to meet expenditure requirements at any given time during the fiscal year, the County Treasurer, with the concurrence of the Board Chairman, is authorized to secure a short-term loan(s) from a County Bank(s) offering the lowest interest rate. The total amount of said loan(s) shall not exceed \$760,000 unless further approval is given by the Board.

Adopted: June 10, 2014

County of Shenandoah

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- DISTRICT 1 - DICK NEESE 540.740.3414*
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OFFICE OF COUNTY ADMINISTRATION

MARY T. PRICE
COUNTY ADMINISTRATOR

EVAN L VASS
ASSISTANT COUNTY ADMINISTRATOR

On the motion by _____ and seconded by _____ the following ordinance was adopted:

BE IT ORDAINED by the Board of Supervisors of the County of Shenandoah, Virginia, that the following appropriations be made for the fiscal year 2014-2015 from the funds and for the functions or purposes indicated:

BE IT FURTHER ORDAINED that the Treasurer be and is hereby authorized to transfer to other funds from the General Operating Fund from time to time as money becomes available, sums equal to, but not in excess of the appropriations made to these funds from GENERAL OPERATION FUND for the period covered by the appropriation.

11010	Board of Supervisors	\$248,980
12100	County Administrator	\$391,517
12200	County Attorney	\$72,000
12240	Auditor	\$67,000
12310	Commissioner of the Revenue	\$440,298
12320	Reassessment	\$433,654
12330	Board of Equalization	\$0
12410	Treasurer	\$542,133
12440	Financial Administration and Technology	\$304,641
12510	Information Systems	\$66,457
12540	GIS	\$99,612
13100	Electoral Board	\$85,795
13200	General Registrar	\$125,834
21100	Circuit Court	\$62,306
21200	General District Court	\$10,600
21300	Magistrates' Office	\$3,025
21500	Juvenile/Domestic Relations	\$15,475
21600	County Clerk/Circuit Court	\$491,835
21700	Sheriff (Courts)	\$647,566
21800	Law Library	\$20,800
22100	Commonwealth's Attorney	\$512,668

22200	Victim-Witness Coordinator	\$28,308
31200	Sheriff (Law Enforcement)	\$4,240,208
31400	E-911 Enforcement/Traffic Control	\$16,860
32200	Volunteer Fire Department	\$765,551
32300	Ambulance & Rescue Services	\$231,461
32400	Forest Fire Extinction Service	\$9,695
32500	Fire/Rescue	\$3,406,822
33100	Sheriff (Corrections & Detention)	\$1,069,094
33300	Juvenile Probation	\$431,804
34410	Code Enforcement	\$381,432
35100	Animal Control	\$129,056
35200	Animal Shelter	\$239,429
35300	Medical Examiner	\$900
35500	Emergency Services/Civil Defense	\$1,190,981
43200	General Properties	\$1,112,385
51100	Local Health Department	\$303,374
52100	Mental Health	\$241,646
53220	State and Local Hospitalization	\$0
53230	Area Agency on Aging	\$83,000
53300	Tax Relief Elderly/Handicapped	\$150,000
53400	County Farm/Home	\$58,300
53500	Support/Social Services	\$42,000
68000	Community Colleges	\$43,057
71200	Parks and Recreation	\$727,356
71500	Operation of TV Translators	\$4,200
72600	Cultural Services	\$6,500
73100	Library Administration	\$646,338
81100	Planning and Zoning	\$361,975
81500	Economic Development	\$72,853
81550	Tourism	\$169,389
81600	Litter Control Program	\$0
82400	Soil/Water Conservation District	\$230,850
82700	Gypsy Moth Control Program	\$0
83500	Cooperative Extension Service	\$150,641
91100	Judgments and Settlements	\$300
92100	Revenue Refunds/Suspense Accounts	\$12,350
92200	Transfer (Suspense Account)	\$787,226
94000	Capital Outlay	\$2,300,000
	Subtotal – General Government	\$24,287,537
	Local Government Transfers	
Fund 140	Virginia Public Assistance (DSS)	\$995,165
Fund 205	Public Schools	\$24,917,495

Fund 208	Public Schools Debt Service	\$3,195,556
Fund 209	County Debt Service	\$2,209,986
Fund 250	Comprehensive Service Act	\$999,173
Fund 505	Landfill Enterprise Fund	\$2,192,279
Fund 501	North Fork Wastewater Treatment Plant	\$133,955
	Subtotal Local Government Transfers	\$34,643,609
	Grand Total – General Operating Fund	\$58,931,146

Fund 131:	Forfeited Drug Asset - Federal	
	3120-01 Forfeited Drug Asset – Federal	\$ 0
	Grand Total – Forfeited Drug Asset - Federal	\$ 0

Fund 140:	Virginia Public Assistance Fund (DSS)	
	999-5310-01 Virginia Public Assistance (DSS) – Local Transfer	\$ 995,165
	999-5310-01 Virginia Public Assistance (DSS) – Other Sources	<u>\$ 3,324,600</u>
	Grand Total – Virginia Public Assistance (DSS)	\$ 4,319,765

Fund 205:	School Operating Fund	
	999-6100 Operations – Local Transfers	\$24,467,495
	999-6100 Operations – Local Transfers - CIP	\$ 450,000
	999-6100 Operations – Other Sources	\$34,837,980
	999-6100 Special Budgets - Other Sources	<u>\$ 8,485,018</u>
	Grand Total – School Operating Fund	\$68,240,493

Fund 207:	School Cafeteria Fund	
	999-65100-9201 School Fund Services – Other Sources	<u>\$ 2,490,139</u>
	Grand Total – School Fund Services	\$ 2,490,139

Fund 208:	School Debt Service Fund	
	999 School Debt Service – Local Transfer	<u>\$ 3,195,556</u>
	Grand Total – School Debt Service	\$ 3,195,556

Fund 209:	County Debt Service Fund	
	999 County Debt Service – Local Transfer	<u>\$ 2,209,986</u>
	Grand Total – County Debt Service	\$ 2,209,986

Fund 222:	Landfill Contingency Fund		
	4230 - 01	Landfill Contingency Fund	\$ 0
		Grand Total – Landfill Contingency Fund	\$ 0
Fund 250:	Comprehensive Services Act Fund		
	999-53600	Comprehensive Services Act – Local Transfer	\$ 999,173
	999-53600	Comprehensive Services Act – Other Sources	<u>\$ 1,741,400</u>
		Grand Total – Comprehensive Services Act	\$ 2,740,573
Fund 505:	Landfill Enterprise Fund		
	505-42400	Landfill Enterprise Fund – Local Transfer	\$ 1,092,279
	505-42400	Landfill Enterprise Fund – Other Sources	<u>\$ 1,100,000</u>
		Grand Total – Comprehensive Services Act	\$ 2,192,279
Fund 501:	NFWTP Enterprise Fund		
	501-42700	NFWTP Enterprise – Local Transfer	\$ 73,955
	501-42700	NFWTP Enterprise – Other Sources	<u>\$ 60,000</u>
		Grand Total – Comprehensive Services Act	\$ 133,955
Fund 302:	Capital Projects Fund		
	94000-8210	Repairs to Edinburg School	\$ 0
	94000-8243	Cell Development/Gas Remediation	\$ 0
	94000-8250	Shelter Modifications	\$ 0
	94000-8254	District Courthouse	\$ 0
	94000-8255	Health and Human Service Building	\$ 0
	94000-8256	Leachate Line	\$ 0
	94000-8257	Records Management Upgrade	\$ 0
	94000-8258	Edinburg School PPE Project	<u>\$ 0</u>
		Grand Total – Capital Projects Fund	\$ 0

Fund 304:	County Capital Reserve Funds		
	94000	Landfill equipment reserve	\$ 0
	94000	Landfill capital reserve	\$ 0
	94000	General fund vehicle& equipment reserve	\$ 0
	94000	General Fund capital reserve	\$ 0
	94000	Debt Stabilization fund	\$ 0
	94000	Economic Development reserve	\$ 0
	94000	School Capital reserve	<u>\$ 0</u>
		Grand Total – County Capital Reserve Fund	\$ 0
		Grand Total – Appropriations (All Fund)	\$144,453,892
		Less Local Government Transfers	<u>(\$ 34,643,609)</u>
		Remaining Appropriations	\$109,810,283

TAB A

BACKGROUND INFORMATION

**HOW SHENANDOAH COUNTY RANKS AMONG
VIRGINIA'S 95 COUNTIES IN CERTAIN AREAS
OF
REVENUES AND EXPENDITURES**

Information Source - Comparative Report of Local Governments
Year Ended June 30, 2013
by State Auditor of Public Accounts, 2014

REVENUE

Shenandoah County					Average For All 95 Counties	
Revenue Source	Amount	Per Capita	Rank Per Capita	% Of Total Rev	Per Capita	% Of Total Rev
Local Revenue	\$51,445,063	\$1,201.65	62	50.58	\$2,081.60	62.30
State Revenue	\$43,251,605	\$1,010.27	66	42.52	\$1,058.02	31.66
Federal (Pass - Through)	\$6,824,236	\$159.40	65	6.71	\$162.60	4.87
Federal (Direct Aid)	\$190,203	\$4.44	46	0.19	\$39.12	1.17

Local Revenue Sources

Shenandoah County					Average For All 95 Counties	
Revenue Source	Amount	Per Capita	Rank Per Capita	% Of Total Rev	Per Capita	% Of Total Rev
General Property Tax	\$35,693,366	\$833.72	54	69.38	\$1,451.07	69.71
Other Local Taxes	\$5,274,706	\$123.21	68	10.25	\$313.15	15.04
Permits, Fees, Licenses	\$347,305	\$8.11	47	0.68	\$27.55	1.32
Fines & Forfeitures	\$78,423	\$1.83	77	0.15	\$11.09	0.53
Charges for Services	\$7,572,671	\$176.88	49	14.72	\$219.31	10.54
Earned Interest & Rent	\$127,663	\$2.98	90	0.25	\$21.85	1.05
Miscellaneous	\$2,350,929	\$54.91	22	4.57	\$37.59	1.81

Rank per Capita: 1 generates the most, 95 generates the least.

**EXPENDITURES
FOR OPERATIONS AND MAINTENANCE**

Shenandoah County					Average For All 95 Counties
General Categories	Amount	Per Capita	Rank Per Capita	% Of Average	Per Capita
Gen. Gov't. Admin.	\$2,230,159	\$52.09	87	43.53	\$119.68
Judicial Admin.	\$1,764,922	\$41.22	85	82.41	\$50.03
Public Safety	\$13,419,021	\$313.44	54	70.67	\$443.55
Public Works	\$4,105,448	\$95.89	47	81.64	\$117.47
Health & Welfare	\$9,749,348	\$227.72	70	70.62	\$322.46
Education	\$60,043,923	\$1,402.50	54	79.47	\$1,764.81
Parks, Rec., & Culture	\$1,384,394	\$32.34	57	39.38	\$82.11
Community Development	\$889,941	\$20.79	80	16.63	\$124.99
TOTAL	\$93,587,156	2,186.00	77	65.42	\$3,341.34

Specific Categories	Amount	Per Capita	Rank Per Capita	% Of Average	Per Capita
Legislation	\$296,115	6.92	33	128.67	\$5.38
Gen. & Fin. Admin.	\$1,716,009	40.08	48	36.63	\$109.42
Board of Election	\$218,035	5.09	69	104.18	\$4.89
Courts	\$1,295,405	30.26	79	82.17	\$36.82
Commonwealth's Atty.	\$469,517	10.97	87	83.07	\$13.20
Law Enforcement	\$4,137,064	96.63	63	59.82	\$161.55
Fire & Rescue	\$5,142,798	120.13	20	85.39	\$140.67
Corrections & Detention	\$2,307,422	53.90	84	55.67	\$96.82
Inspections	\$385,932	9.01	56	63.97	\$14.09
Other Protection	\$1,445,805	33.77	28	111.02	\$30.42
Solid Waste	\$3,042,873	71.08	32	129.09	\$55.06
Maint., Build. & Ground	\$1,062,575	24.82	68	65.57	\$37.85
Health	\$285,190	6.66	74	30.26	\$22.02
Mental Health	\$2,933,759	68.53	80	55.79	\$122.83
Other Wel./Soc. Serv.	\$6,530,399	152.54	51	85.88	\$177.62
Educ. - Instruction	\$46,228,838	1,079.81	39	80.70	\$1,338.11
Educ. - Admin./Health	\$2,185,402	51.05	77	68.74	\$74.26
Educ. - Pupil Transp.	\$4,330,380	101.15	45	93.51	\$108.17
Educ. - Oper. & Maint.	\$5,024,312	117.36	78	71.39	\$164.39
Educ. - Food Serv./Other	\$2,238,760	52.29	83	65.90	\$79.35
Educ - Comm. College	\$36,231	0.85	27	164.58	\$0.51
Parks & Recreation	\$750,008	17.52	47	35.19	\$49.78
Cultural Enrichment	\$9,683	0.23	47	6.73	\$3.36
Public Libraries	\$624,703	14.59	68	50.36	\$28.98
Planning & Comm. Dev.	\$572,386	13.37	88	11.15	\$119.87
Environmental Mgt.	\$261,053	6.10	11	163.79	\$3.72
Coop. Ext. Serv.	\$56,502	1.32	75	94.58	\$1.40

Rank per Capita: 1 spend the most, 95 spends the least.

**HOW SHENANDOAH COUNTY RANKS AMONG
SEVEN REGIONAL COUNTIES IN CERTAIN AREAS
OF
REVENUES AND EXPENDITURES**

Information Source:

Comparative Report of Local Governments, Year Ended June 30, 2013
by State Auditor of Public Accounts, 2014

REVENUE

	Local Revenue			State Revenue			Federal Revenue		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$1,035.43	7	49.74	\$991.37	7	93.70	\$263.68	1	130.72
Clarke	\$1,601.32	1	76.93	\$1,010.37	5	95.50	\$142.53	6	70.66
Frederick	\$1,577.74	2	75.79	\$1,148.38	1	108.54	\$141.98	7	70.38
Page	\$1,145.08	6	55.01	\$1,107.03	2	104.63	\$178.57	2	88.52
Rockingham	\$1,315.78	4	63.21	\$1,029.86	3	97.34	\$162.35	4	80.48
Shenandoah	\$1,201.65	5	57.73	\$1,010.27	6	95.49	\$163.84	3	81.22
Warren	\$1,404.20	3	67.46	\$1,027.16	4	97.08	\$156.05	5	77.36
STATE AVERAGE	\$2,081.60		100.00	\$1,058.02		100.00	\$201.72		100.00

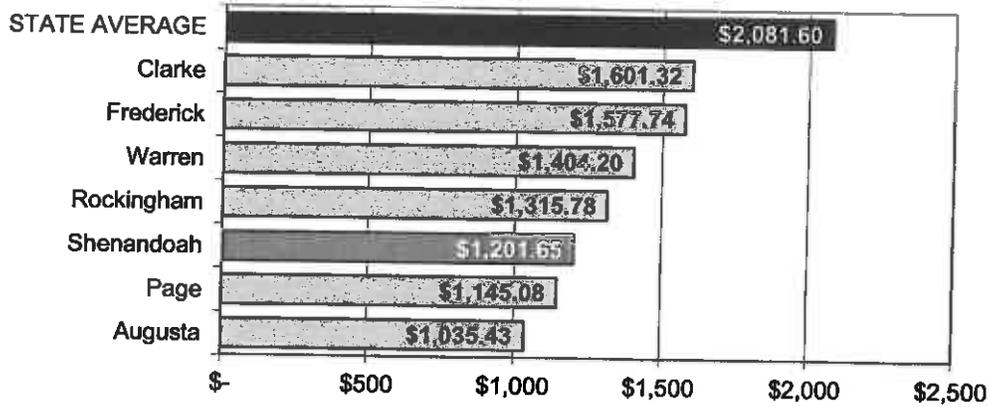
LOCAL REVENUE SOURCES

County	Gen. Property Taxes			Other Local Taxes			Permits, Fees, Lic.		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$644.64	7	44.43	\$184.19	3	58.82	\$7.13	7	25.88
Clarke	\$1,271.71	1	87.64	\$129.97	4	41.50	\$16.72	2	60.69
Frederick	\$1,001.78	2	69.04	\$355.09	1	113.39	\$15.15	3	54.99
Page	\$805.71	6	55.53	\$122.82	7	39.22	\$10.31	5	37.42
Rockingham	\$913.84	4	62.98	\$124.19	5	39.66	\$11.45	4	41.56
Shenandoah	\$833.72	5	57.46	\$123.21	6	39.35	\$8.11	6	29.44
Warren	\$948.34	3	65.35	\$265.18	2	84.68	\$17.48	1	63.45
STATE AVERAGE	\$1,451.07		100.00	\$313.15		100.00	\$27.55		100.00

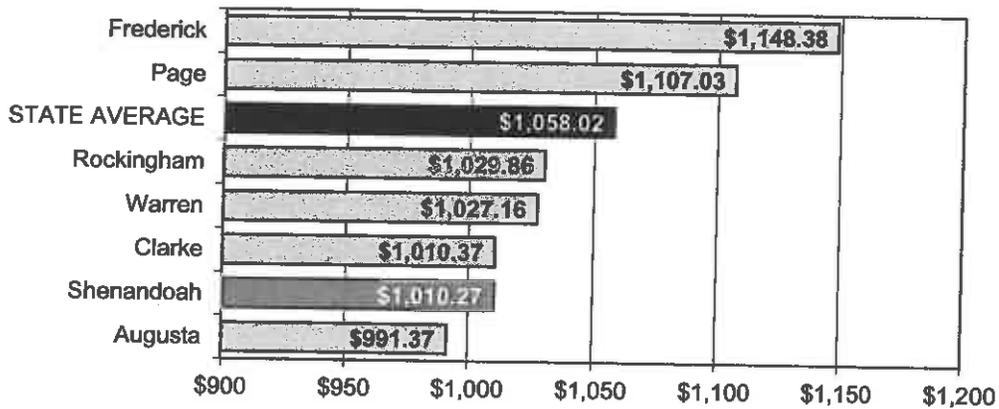
County	Charges for Services			Revenue From Use of Money/Property			Miscellaneous		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$175.04	4	79.81	\$8.79	5	40.23	\$12.39	6	32.96
Clarke	\$126.67	7	57.76	\$10.78	3	49.34	\$21.10	3	56.13
Frederick	\$168.83	5	76.98	\$12.79	2	58.54	\$19.26	4	51.24
Page	\$192.03	2	87.56	\$2.39	7	10.94	\$6.68	7	17.77
Rockingham	\$226.70	1	103.37	\$19.54	1	89.43	\$17.90	5	47.62
Shenandoah	\$176.88	3	80.65	\$2.98	6	13.64	\$54.91	1	146.08
Warren	\$133.52	6	60.88	\$10.44	4	47.78	\$27.13	2	72.17
STATE AVERAGE	\$219.31		100.00	\$21.85		100.00	\$37.59		100.00

REVENUE
How Shenandoah County Ranks Among Seven Area Counties

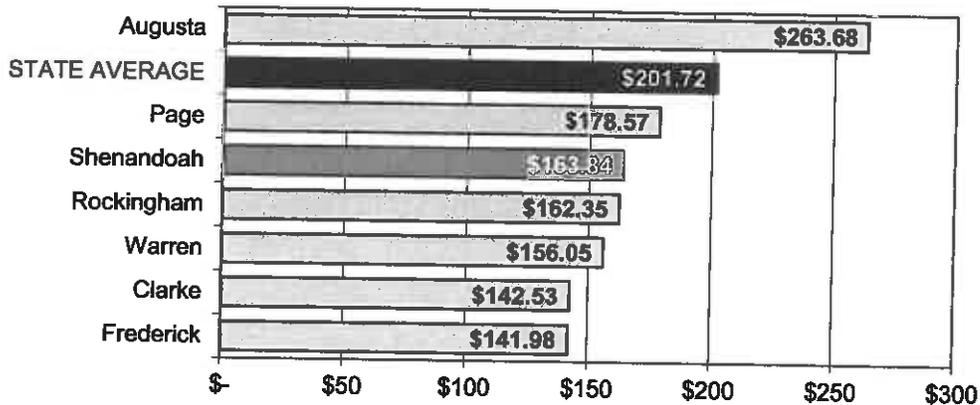
Local Revenue



State Revenue

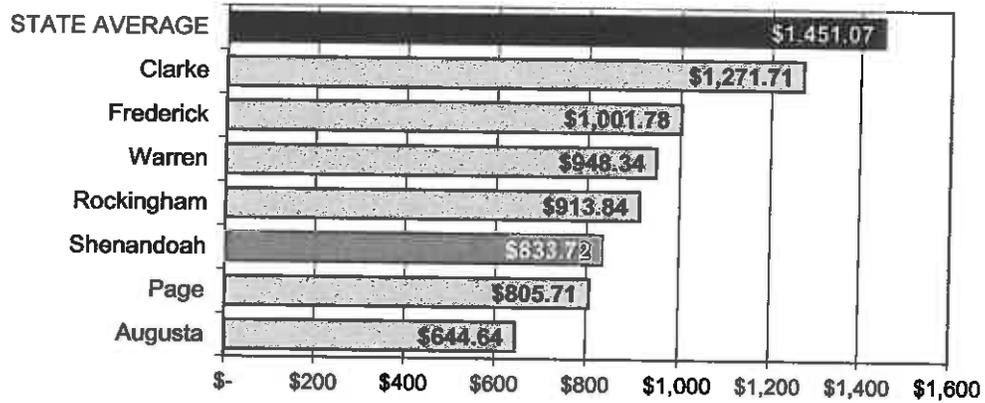


Federal Revenue

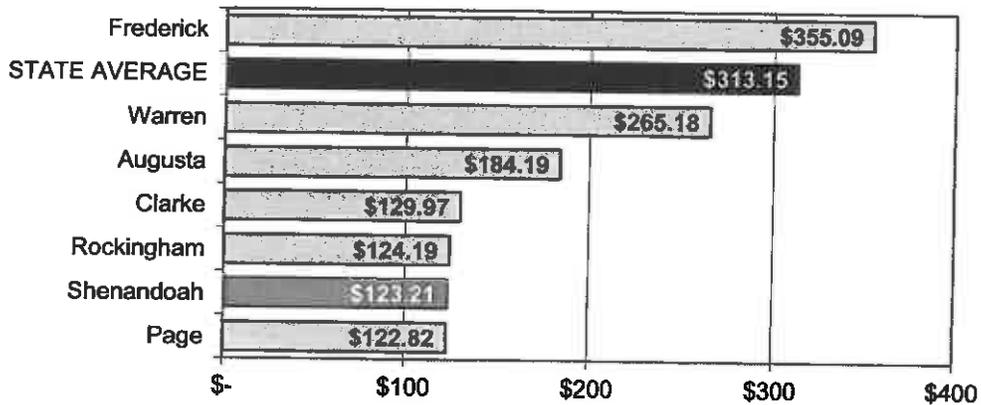


REVENUE
How Shenandoah County Ranks Among Seven Area Counties

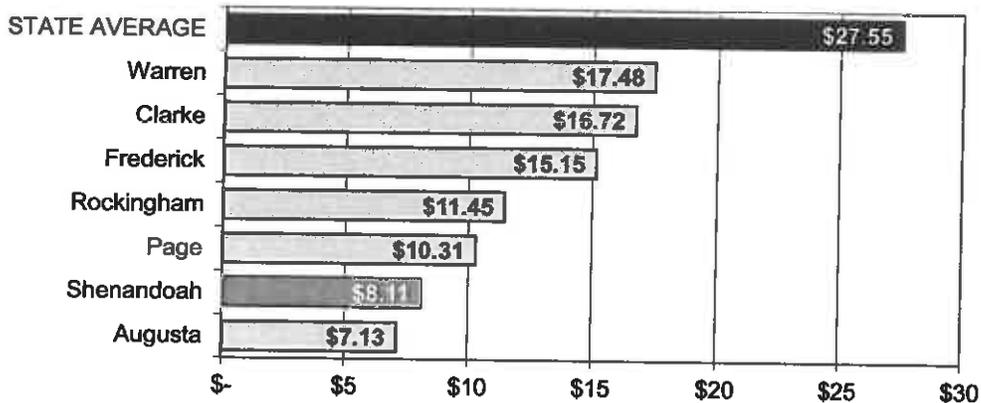
General Property Taxes



Other Local Taxes

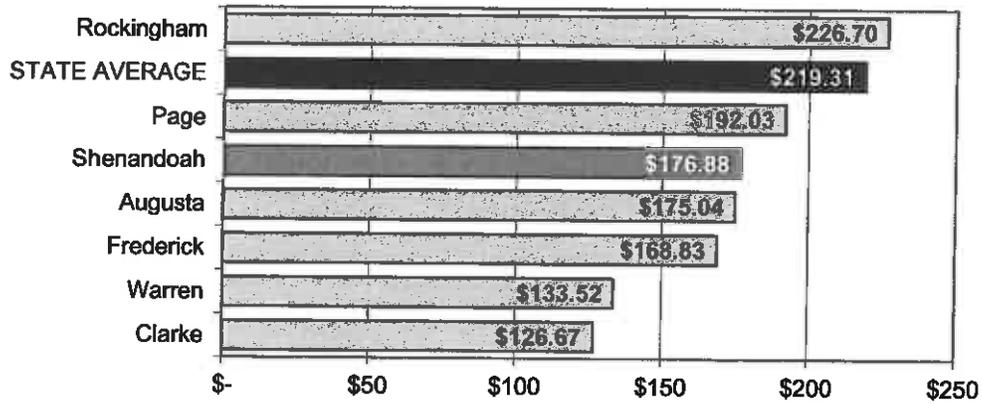


Permits, Fees & Liscenses

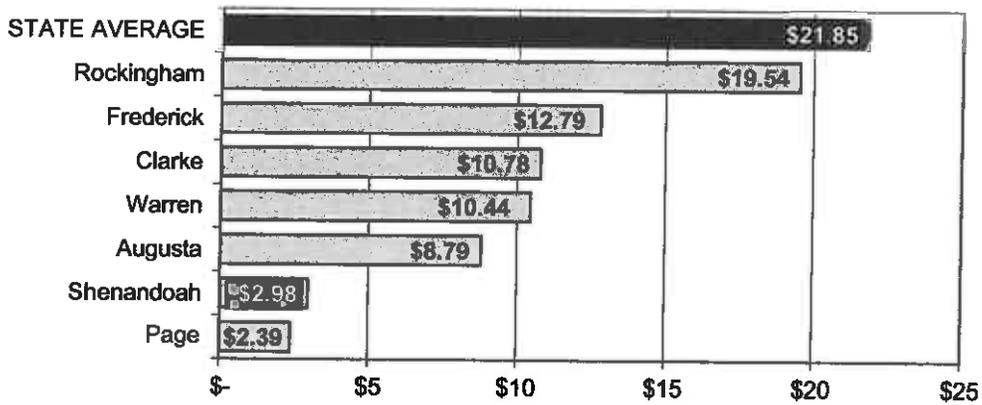


REVENUE
How Shenandoah County Ranks Among Seven Area Counties

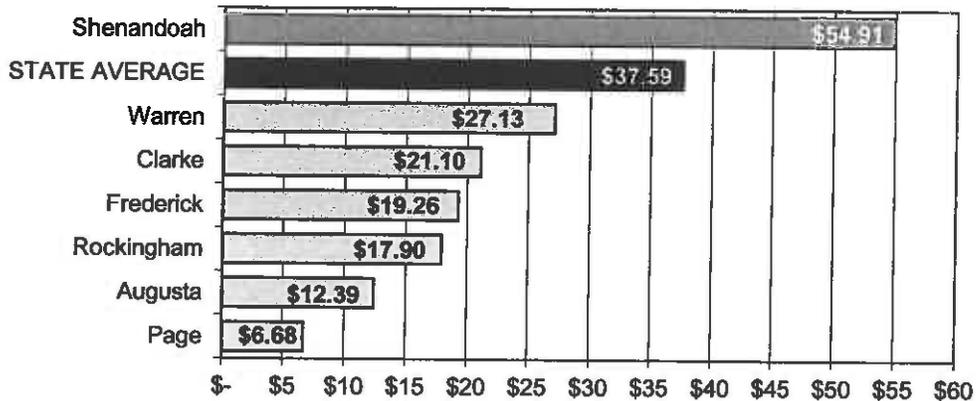
Charges for Services



Revenue from Use of Money/Property



Miscellaneous



**HOW SHENANDOAH COUNTY RANKS AMONG
SEVEN REGIONAL COUNTIES IN CERTAIN AREAS
OF
REVENUES AND EXPENDITURES**

Information Source:
Comparative Report of Local Governments, Year Ended June 30, 2013
By State Auditor of Public Accounts, 2014

**EXPENDITURES
FOR OPERATIONS AND MAINTENANCE**

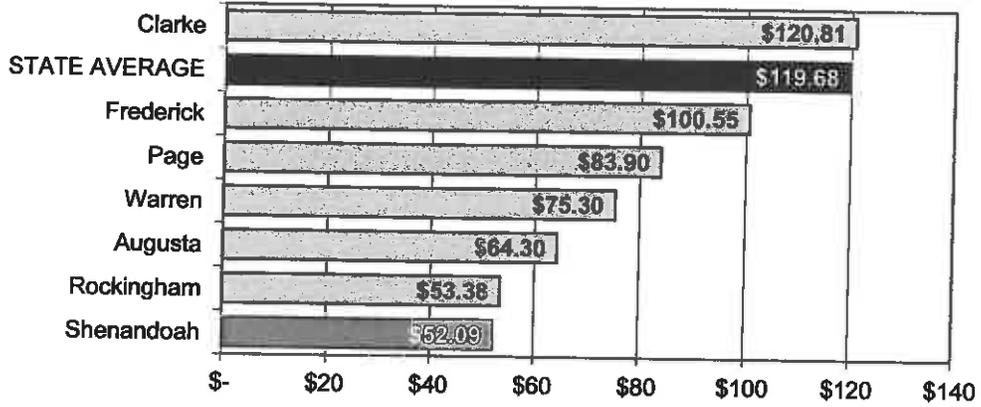
County	Gen. Govt. Admin.			Judicial Administration			Public Safety		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$64.30	5	53.73	\$28.11	7	56.19	\$292.03	5	65.84
Clarke	\$120.81	1	100.94	\$51.71	1	103.36	\$275.81	6	62.18
Frederick	\$100.55	2	84.02	\$37.60	6	75.15	\$368.08	1	82.99
Page	\$83.90	3	70.10	\$47.19	3	94.32	\$318.34	2	71.77
Rockingham	\$53.38	6	44.60	\$42.11	4	84.17	\$236.46	7	53.31
Shenandoah	\$52.09	7	43.52	\$41.22	5	82.39	\$313.44	3	70.67
Warren	\$75.30	4	62.92	\$50.41	2	100.76	\$299.73	4	67.58
STATE AVERAGE	\$119.68		100.00	\$50.03		100.00	\$443.55		100.00

County	Public Works			Health and Welfare			Education		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$44.73	7	38.08	\$298.43	1	92.55	\$1,387.06	6	78.60
Clarke	\$60.06	6	51.13	\$227.11	5	70.43	\$1,496.94	3	84.82
Frederick	\$122.55	2	104.32	\$142.61	7	44.23	\$1,765.44	1	100.04
Page	\$100.16	3	85.26	\$162.76	6	50.47	\$1,422.56	4	80.61
Rockingham	\$78.57	5	66.89	\$227.23	4	70.47	\$1,578.00	2	89.41
Shenandoah	\$95.89	4	81.63	\$227.72	3	70.62	\$1,402.50	5	79.47
Warren	\$123.96	1	105.52	\$241.43	2	74.87	\$1,311.50	7	74.31
STATE AVERAGE	\$117.47		100.00	\$322.46		100.00	\$1,764.81		100.00

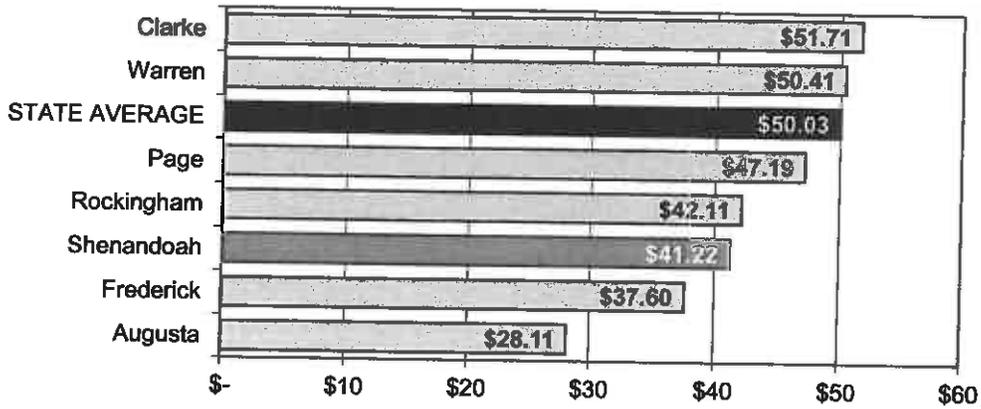
County	Parks, Rec., Culture			Community Dev.		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$36.59	4	44.56	\$19.35	7	15.48
Clarke	\$74.04	2	90.17	\$102.50	1	82.01
Frederick	\$69.05	3	84.09	\$26.67	4	21.34
Page	\$15.34	7	18.68	\$22.59	5	18.07
Rockingham	\$34.35	5	41.83	\$40.29	2	32.23
Shenandoah	\$32.34	6	39.39	\$20.79	6	16.63
Warren	\$79.73	1	97.10	\$28.25	3	22.60
STATE AVERAGE	\$82.11		100.00	\$124.99		100.00

OPERATION & MAINTENANCE
How Shenandoah County Ranks Among Seven Area Counties

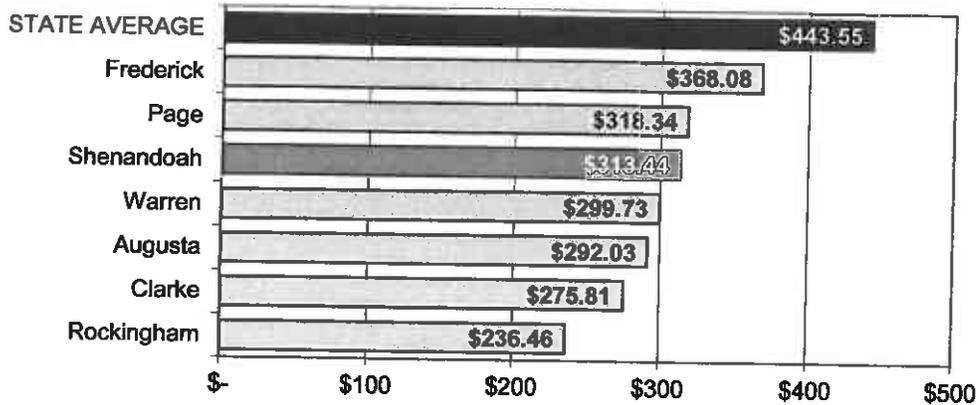
General Government Administration



Judicial Administration

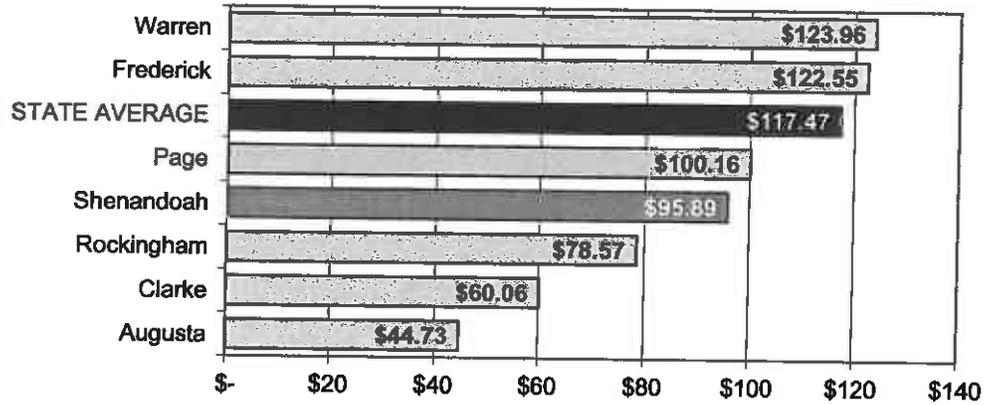


Public Safety

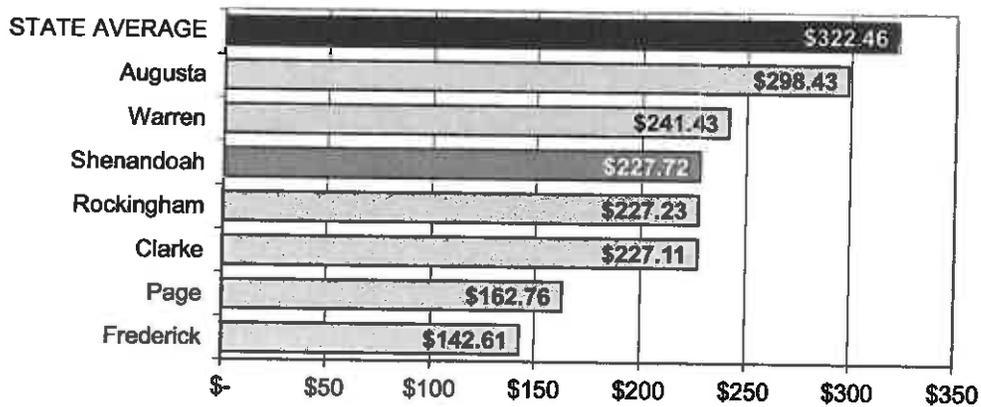


OPERATION & MAINTENANCE
How Shenandoah County Ranks Among Seven Area Counties

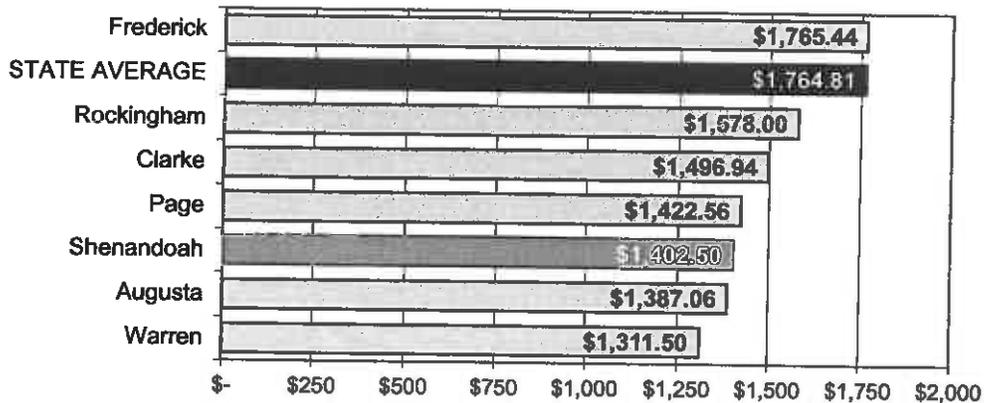
Public Works



Health and Welfare

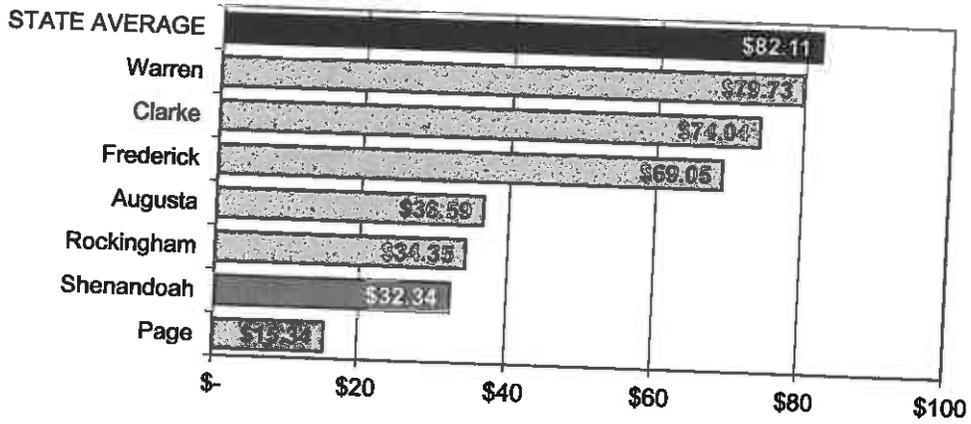


Education

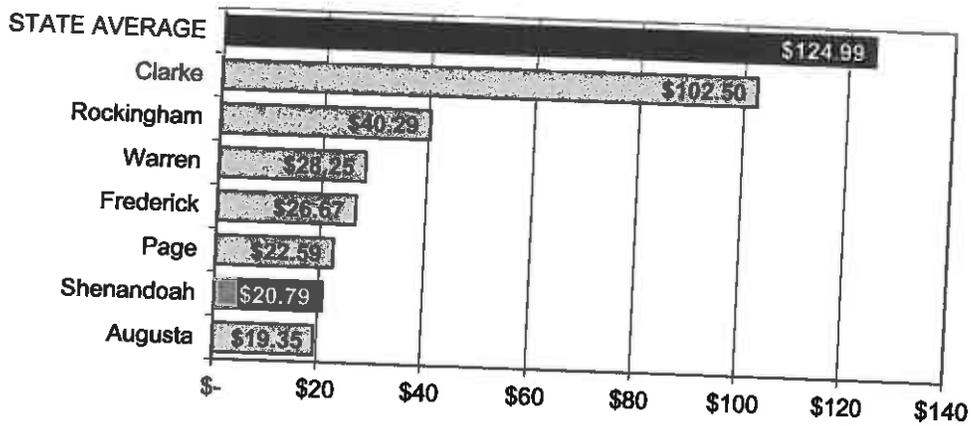


OPERATION & MAINTENANCE
How Shenandoah County Ranks Among Seven Area Counties

Parks, Recreation and Culture



Community Development



TAB B

FINANCIAL BALANCE SHEET

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Net Position
June 30, 2013

Exhibit 1

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Library
ASSETS					
Cash and cash equivalents	\$ 21,566,150	\$ 1,926,178	\$ 23,492,328	\$ 6,679,436	\$ 334,321
Cash in custody of others	12,175	-	12,175	-	10,623
Restricted assets-customer deposits	-	19,950	19,950	-	-
Receivables (net of allowance for uncollectibles):					
Taxes receivable	20,625,569	364,410	20,989,979	-	-
Accounts receivable	1,333,138	329,536	1,662,674	136,826	8,442
Internal balances	(36,904)	36,904	-	-	-
Due from component unit	2,831,854	-	2,831,854	-	-
Due from other governmental units	1,848,029	-	1,848,029	1,346,274	-
Inventories	-	-	-	79,532	-
Prepaid items	16,995	43,423	60,418	3,853	11,105
Deposits	-	-	-	5,000	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	2,181,996	60,840	2,242,836	-	-
Capital assets (net of accumulated depreciation):					
Land	3,035,787	503,500	3,539,287	5,725,275	-
Buildings and improvements	42,809,266	1,061,782	43,871,048	35,547,566	208,540
Wells, lines, reservoirs	-	3,382,005	3,382,005	-	-
Machinery and equipment	2,229,140	3,691,515	5,920,655	1,157,629	10,992
Construction in progress	4,181,285	908,463	5,089,748	-	-
Total assets	\$ 102,634,480	\$ 12,328,506	\$ 114,962,986	\$ 50,681,391	\$ 584,023
LIABILITIES					
Accounts payable	\$ 1,688,003	\$ 479,938	\$ 2,167,941	\$ 4,525,009	\$ 140
Accrued interest payable	730,531	15,207	745,738	-	-
Due to primary government	-	-	-	2,831,854	-
Unearned revenue	493,977	694	494,671	-	-
Deposits payable-restricted assets	-	19,950	19,950	-	-
Long-term liabilities:					
Due within one year	4,094,742	383,247	4,477,989	221,685	-
Due in more than one year	53,852,817	14,194,578	68,047,395	2,291,055	-
Total liabilities	\$ 60,860,070	\$ 15,093,614	\$ 75,953,684	\$ 9,869,603	\$ 140
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	\$ 18,310,824	\$ 280,247	\$ 18,591,071	\$ -	\$ -
Deferred amount on refunding	343,951	-	343,951	-	-
Total deferred inflows of resources	\$ 18,654,775	\$ 280,247	\$ 18,935,022	\$ -	\$ -
NET POSITION					
Net investment in capital assets	\$ 766,198	\$ 6,744,936	\$ 7,511,134	\$ 42,430,470	\$ 219,532
Restricted for:					
Capital projects	2,181,996	-	2,181,996	-	-
Asset forfeiture	3,938,418	-	3,938,418	-	-
Unrestricted (deficit)	16,233,023	(9,790,291)	6,442,732	(1,618,682)	364,351
Total net position	\$ 23,119,635	\$ (3,045,355)	\$ 20,074,280	\$ 40,811,788	\$ 583,883

The notes to the financial statements are an integral part of this statement.

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Activities
For the Year Ended June 30, 2013

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,463,006	\$ 7,903	\$ 276,616	\$ -
Judicial administration	1,982,483	249,069	641,684	-
Public safety	13,053,085	1,046,987	3,034,586	531,799
Public works	1,414,273	-	77,697	284,093
Health and welfare	6,971,130	27,283	3,942,698	-
Education	24,661,559	-	-	-
Parks, recreation, and cultural	1,426,020	618,054	16,176	-
Community development	892,852	324,282	4,875	-
Interest on long-term debt	2,639,028	-	-	286,890
Total governmental activities	\$ 55,503,436	\$ 2,273,578	\$ 7,994,332	\$ 1,102,782
Business-type activities:				
Stoney Creek Sanitary District	\$ 1,435,304	\$ 1,022,122	\$ -	\$ 282,000
Toms Brook Maurertown Sanitary District	814,431	606,859	-	233,666
North Fork Wastewater	209,261	100,784	-	-
Landfill	2,833,612	1,095,874	-	-
Total business-type activities	5,292,608	2,825,639	-	515,666
Total primary government	\$ 60,796,044	\$ 5,099,217	\$ 7,994,332	\$ 1,618,448
COMPONENT UNITS:				
School Board	\$ 62,281,536	\$ 3,019,479	\$ 34,902,952	\$ 3,221
Library	853,524	26,970	833,771	-
Total component units	\$ 63,135,060	\$ 3,046,449	\$ 35,736,723	\$ 3,221
General revenues:				
General property taxes				
Local sales tax				
Consumer utility taxes				
Motor vehicle licenses				
Tax on recordation and wills				
Other local taxes				
Unrestricted revenues from use of money and property				
Miscellaneous				
Grants and contributions not restricted to specific programs				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning as restated				
Net position - ending				

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	School Board	Library
\$ (2,178,487)	\$ -	\$ (2,178,487)	\$ -	\$ -
(1,091,730)	-	(1,091,730)	-	-
(8,439,713)	-	(8,439,713)	-	-
(1,052,483)	-	(1,052,483)	-	-
(3,001,149)	-	(3,001,149)	-	-
(24,661,559)	-	(24,661,559)	-	-
(791,790)	-	(791,790)	-	-
(276,805)	-	(276,805)	-	-
(2,639,028)	-	(2,639,028)	-	-
<u>\$ (44,132,744)</u>	<u>\$ -</u>	<u>\$ (44,132,744)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ (131,182)	\$ (131,182)	\$ -	\$ -
-	26,094	26,094	-	-
-	(108,477)	(108,477)	-	-
-	(1,737,738)	(1,737,738)	-	-
-	(1,951,303)	(1,951,303)	-	-
<u>\$ (44,132,744)</u>	<u>\$ (1,951,303)</u>	<u>\$ (46,084,047)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (24,355,884)	\$ -
-	-	-	-	7,217
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24,355,884)</u>	<u>\$ 7,217</u>
\$ 35,569,694	\$ 592,586	\$ 36,162,280	\$ -	\$ -
3,224,641	-	3,224,641	-	-
1,943,136	-	1,943,136	-	-
825,623	-	825,623	-	-
347,126	-	347,126	-	-
154,857	-	154,857	-	-
130,565	10,256	140,821	2,072	47
2,705,887	-	2,705,887	108,906	10,783
3,874,170	-	3,874,170	24,243,912	12,459
(1,632,819)	1,632,819	-	-	-
<u>\$ 47,142,880</u>	<u>\$ 2,235,661</u>	<u>\$ 49,378,541</u>	<u>\$ 24,354,890</u>	<u>\$ 23,289</u>
\$ 3,010,136	\$ 284,358	\$ 3,294,494	\$ (994)	\$ 30,506
20,109,499	(3,329,713)	16,779,786	40,812,782	553,377
<u>\$ 23,119,635</u>	<u>\$ (3,045,355)</u>	<u>\$ 20,074,280</u>	<u>\$ 40,811,788</u>	<u>\$ 583,883</u>

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FUND FINANCIAL STATEMENTS

COUNTY OF SHENANDOAH, VIRGINIA
 Balance Sheet
 Governmental Funds
 June 30, 2013

Exhibit 3

	Primary Government			Total Governmental Funds
	General	County Capital Projects	Total Nonmajor Funds	
ASSETS				
Cash and cash equivalents				
Cash in custody of others	\$ 11,876,553	\$ 9,589,694	\$ 99,903	\$ 21,566,150
Receivables (net of allowance for uncollectibles):	12,175	-	-	12,175
Taxes receivable				
Accounts receivable	20,625,569	-	-	20,625,569
Due from other funds	1,333,138	-	-	1,333,138
Due from component unit	114,956	-	-	114,956
Due from other governmental units	2,831,854	-	-	2,831,854
Prepaid items	1,848,029	-	-	1,848,029
Restricted assets:	16,995	-	-	16,995
Temporarily restricted:				
Cash and cash equivalents	393,307	1,788,689	-	2,181,996
Total assets	\$ 39,052,576	\$ 11,378,383	\$ 99,903	\$ 50,530,862
LIABILITIES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 878,712	\$ 809,291	\$ -	\$ 1,688,003
Due to other funds	151,860	-	-	151,860
Unearned revenue	493,977	-	-	493,977
Total liabilities	\$ 1,524,549	\$ 809,291	\$ -	\$ 2,333,840
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	\$ 21,895,948	\$ -	\$ -	\$ 21,895,948
FUND BALANCES				
Nonspendable	\$ 16,995	\$ -	\$ -	\$ 16,995
Restricted	3,938,418	1,788,689	-	5,727,107
Assigned	1,178,694	8,780,403	99,903	10,059,000
Unassigned	10,497,972	-	-	10,497,972
Total fund balances	\$ 15,632,079	\$ 10,569,092	\$ 99,903	\$ 26,301,074
Total liabilities, deferred inflows of resources and fund balances	\$ 39,052,576	\$ 11,378,383	\$ 99,903	\$ 50,530,862

The notes to the financial statements are an integral part of this statement.

COUNTY OF SHENANDOAH, VIRGINIA
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2013

Exhibit 4

	<u>Primary Government</u>
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$ 26,301,074
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	52,255,478
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	3,241,173
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(58,678,090)</u>
Net position of governmental activities	<u>\$ 23,119,635</u>
The notes to the financial statements are an integral part of this statement.	

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

Exhibit 5

	Primary Government				
	General	Debt Service	County Capital Projects	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
General property taxes	\$ 35,693,366	\$ -	\$ -	\$ -	\$ 35,693,366
Other local taxes	6,495,383	-	-	-	6,495,383
Permits, privilege fees, and regulatory licenses	347,305	-	-	-	347,305
Fines and forfeitures	78,423	-	-	-	78,423
Revenue from the use of money and property	120,045	-	10,510	-	130,565
Charges for services	1,847,850	-	-	10	1,847,850
Miscellaneous	2,170,745	535,078	-	-	2,705,887
Recovered costs	499,341	-	-	64	499,341
Intergovernmental revenues:					
Commonwealth					
Federal	10,281,425	-	-	-	10,281,425
Total revenues	2,689,859	-	-	-	2,689,859
	<u>\$ 80,223,742</u>	<u>\$ 535,078</u>	<u>\$ 10,510</u>	<u>\$ 74</u>	<u>\$ 80,769,404</u>
EXPENDITURES					
Current:					
General government administration	\$ 2,540,618	\$ -	\$ -	\$ -	\$ 2,540,618
Judicial administration	1,764,922	-	-	-	1,764,922
Public safety	13,244,694	-	-	-	13,244,694
Public works	1,062,575	-	-	-	1,062,575
Health and welfare	6,775,287	-	-	-	6,775,287
Education	22,094,286	-	-	-	22,094,286
Parks, recreation, and cultural	1,384,394	-	-	-	1,384,394
Community development	951,035	-	-	-	951,035
Nondepartmental	16,891	-	-	-	16,891
Capital projects	2,304,756	-	4,627,282	-	6,932,038
Debt service:					
Principal retirement	407,512	3,490,130	-	-	3,897,642
Interest and other fiscal charges	27,478	2,542,356	-	-	2,569,834
Bond issuance costs	-	-	156,175	-	156,175
Total expenditures	<u>\$ 52,574,448</u>	<u>\$ 6,032,486</u>	<u>\$ 4,783,457</u>	<u>\$ -</u>	<u>\$ 63,390,391</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,649,294</u>	<u>\$ (5,497,408)</u>	<u>\$ (4,772,947)</u>	<u>\$ 74</u>	<u>\$ (2,620,987)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 88,000	\$ 5,497,408	\$ 280,000	\$ 2,849	\$ 5,868,257
Transfers out	(7,187,538)	-	(271,322)	(42,216)	(7,501,076)
General obligation bonds issued	-	-	4,495,000	-	4,495,000
Premium on general obligation bonds issued	-	-	285,655	-	285,655
Capital leases	393,307	-	-	-	393,307
Total other financing sources (uses)	<u>\$ (6,706,231)</u>	<u>\$ 5,497,408</u>	<u>\$ 4,789,333</u>	<u>\$ (39,367)</u>	<u>\$ 3,541,143</u>
Net change in fund balances	\$ 943,063	\$ -	\$ 16,386	\$ (39,293)	\$ 920,156
Fund balances - beginning	14,689,016	-	10,552,706	139,196	25,380,918
Fund balances - ending	<u>\$ 15,632,079</u>	<u>\$ -</u>	<u>\$ 10,569,092</u>	<u>\$ 99,903</u>	<u>\$ 26,301,074</u>

The notes to the financial statements are an integral part of this statement.

COUNTY OF SHENANDOAH, VIRGINIA
Reconciliation of Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2013

Exhibit 6

**Primary
Government**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 920,156

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period. 3,483,244

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (123,672)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (1,127,161)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. (142,431)

Change in net position of governmental activities \$ 3,010,136

The notes to the financial statements are an integral part of this statement.

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Net Position
Proprietary Funds
June 30, 2013

Exhibit 7

	Enterprise Funds				Total
	Stoney Creek Sanitary District	Toms Brook Maurertown Sanitary District	North Fork Wastewater	Landfill	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 773,073	\$ 985,137	\$ 157,868	\$ -	\$ 1,926,178
Restricted assets-customer deposits	7,500	12,450	-	-	19,950
Taxes receivable, net of allowances for uncollectibles	325,763	38,627	-	-	364,410
Accounts receivable, net of allowances for uncollectibles	155,739	51,268	4,229	118,300	329,536
Due from other funds	141,785	-	-	-	141,785
Prepaid items	28,959	14,484	-	-	43,423
Total current assets	\$ 1,432,819	\$ 1,111,946	\$ 162,187	\$ 118,300	\$ 2,825,262
Noncurrent assets:					
Designated cash-septage	\$ -	\$ 60,840	\$ -	\$ -	\$ 60,840
Capital assets (net of accumulated depreciation):					
Land	37,251	84,047	4,850	377,252	503,500
Buildings	25,543	20,091	34,723	881,425	1,061,782
Wells, lines, reservoirs	2,167,918	1,214,089	-	-	3,382,005
Machinery and equipment	829,090	649,111	1,318,159	795,155	3,691,515
Construction in progress	174,089	93,407	-	640,867	908,463
Total noncurrent assets	\$ 3,333,889	\$ 2,121,585	\$ 1,357,832	\$ 2,794,789	\$ 9,608,105
Total assets	\$ 4,766,708	\$ 3,233,531	\$ 1,520,029	\$ 2,913,089	\$ 12,433,367
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 240,430	\$ 97,917	\$ 14,923	\$ 126,668	\$ 479,838
Compensated absences	41,950	8,600	-	24,760	75,310
Deposits payable-restricted assets	7,500	12,450	-	-	19,950
Accrued interest payable	10,500	1,574	3,133	-	15,207
Due to other funds	-	104,861	-	-	104,861
Bonds payable	220,000	36,605	51,332	-	307,897
Unearned revenue	-	894	-	-	894
Total current liabilities	\$ 520,380	\$ 262,701	\$ 69,388	\$ 151,428	\$ 1,003,897
Noncurrent liabilities:					
Compensated absences	\$ 27,967	\$ 5,734	\$ -	\$ 16,506	\$ 50,207
Bonds payable	650,000	674,219	1,170,173	-	2,494,392
Landfill closure and post-closure care OPEB	20,663	8,460	-	11,596,463	11,596,463
Total noncurrent liabilities	\$ 898,630	\$ 688,413	\$ 1,170,173	\$ 26,393	\$ 53,516
Total liabilities	\$ 1,219,010	\$ 949,114	\$ 1,239,561	\$ 11,790,780	\$ 15,198,475
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	\$ 253,402	\$ 26,845	\$ -	\$ -	\$ 280,247
NET POSITION					
Net investment in capital assets	\$ 2,463,889	\$ 1,349,921	\$ 136,327	\$ 2,794,789	\$ 6,744,836
Unrestricted	830,407	907,651	144,141	(11,872,490)	(9,790,291)
Total net position	\$ 3,294,296	\$ 2,257,572	\$ 280,468	\$ (8,877,691)	\$ (3,045,355)

The notes to the financial statements are an integral part of this statement.

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

Exhibit 8

	Enterprise Funds				Total
	Stoney Creek Sanitary District	Toms Brook Maurertown Sanitary District	North Fork Wastewater	Landfill	
OPERATING REVENUES					
Charges for services:					
Water sales	\$ 445,809	\$ 243,025	\$ -	\$ -	688,834
Sewer sales	576,313	358,889	-	-	935,202
Septage income	-	4,945	100,784	-	105,729
Waste collection charges	-	-	-	-	-
Total operating revenues	\$ 1,022,122	\$ 606,859	\$ 100,784	\$ 1,095,874	1,095,874
OPERATING EXPENSES					
Treatment and purification	\$ 534,961	\$ 253,324	\$ -	\$ -	788,285
Maintenance	191,411	106,477	100,859	-	398,747
Administration	400,291	132,560	-	-	532,851
Other	41,836	93,112	10,618	-	145,566
Refuse collection	-	-	-	-	-
Refuse disposal	-	-	-	815,222	815,222
Depreciation and amortization	218,794	161,032	37,297	1,137,300	1,137,300
Total operating expenses	\$ 1,367,293	\$ 748,505	\$ 148,774	\$ 2,289,174	4,581,746
Operating income (loss)	\$ (365,171)	\$ (139,646)	\$ (47,990)	\$ (1,203,300)	(1,756,107)
NONOPERATING REVENUES (EXPENSES)					
General property taxes	\$ 537,880	\$ 54,606	\$ -	\$ -	592,586
Investment earnings	4,074	6,182	-	-	10,256
Interest expense	(48,011)	(33,937)	(60,487)	-	(142,435)
Bond issue costs	-	(33,989)	-	-	(33,989)
Landfill closure expense	-	-	-	-	-
Loss on disposal of property	-	-	-	(447,267)	(447,267)
Total nonoperating revenues (expenses)	\$ 494,043	\$ (7,138)	\$ (60,487)	\$ (87,171)	(87,171)
Income before contributions and transfers	\$ 128,872	\$ (146,784)	\$ (108,477)	\$ (534,438)	(108,020)
Capital contributions	\$ 282,000	\$ 233,666	\$ -	\$ -	515,666
Transfers in	-	-	82,465	1,638,354	1,720,819
Transfers out	-	-	-	(86,000)	(86,000)
Change in net position	\$ 410,872	\$ 66,882	\$ (26,012)	\$ (187,384)	284,358
Total net position - beginning	\$ 2,883,424	\$ 2,170,690	\$ 306,480	\$ (8,690,307)	(3,329,713)
Total net position - ending	\$ 3,294,296	\$ 2,237,572	\$ 280,468	\$ (8,877,691)	(3,045,355)

The notes to the financial statements are an integral part of this statement.

COUNTY OF SHENANDOAH, VIRGINIA
 Statement of Cash Flows
 Proprietary Funds
 For the Year Ended June 30, 2013

Exhibit 6

	Enterprise Funds				Total
	Stoney Creek Sanitary District	Toms Brook Mauretown Sanitary District	North Fork Wastewater	Landfill	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 1,025,041	\$ 613,020	\$ 98,555	\$ 1,087,197	\$ 2,821,813
Payments to suppliers	(385,765)	(208,895)	(98,555)	(687,035)	(1,358,250)
Payments to employees	(804,188)	(343,888)	-	(1,187,787)	(2,335,821)
Net cash provided (used for) operating activities	\$ (164,912)	\$ 62,259	\$ -	\$ (787,605)	\$ (870,258)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	\$ -	\$ -	\$ 82,465	\$ 1,638,354	\$ 1,720,819
General property taxes	-	-	-	-	667,768
Transfers to other funds	615,072	52,698	-	(88,000)	(88,000)
Net cash provided (used for) noncapital financing activities	\$ 615,072	\$ 52,698	\$ 82,465	\$ 1,550,354	\$ 2,300,587
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	\$ (338,474)	\$ (83,407)	\$ -	\$ (870,749)	\$ (1,302,630)
Proceeds from sales of capital assets	-	-	-	88,000	88,000
Principal paid on capital debt	(214,301)	(34,881)	(25,111)	-	(274,383)
Repayment of debt due to general fund	-	(8,052)	-	-	(8,052)
Interest paid on capital debt	(50,636)	(34,028)	(57,354)	-	(142,016)
Capital contributions	282,000	233,666	-	-	515,666
Net cash provided (used for) capital and related financing activities	\$ (321,411)	\$ 65,200	\$ (82,465)	\$ (782,749)	\$ (1,121,425)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	\$ 4,074	\$ 6,182	\$ -	\$ -	\$ 10,256
Net cash provided (used for) investing activities	\$ 4,074	\$ 6,182	\$ -	\$ -	\$ 10,256
Net increase (decrease) in cash and cash equivalents	\$ 132,823	\$ 188,337	\$ -	\$ -	\$ 318,160
Cash and cash equivalents (including designated cash)- beginning	647,750	882,090	157,988	-	1,687,808
Cash and cash equivalents (including designated cash)- ending	\$ 780,573	\$ 1,088,427	\$ 157,988	\$ -	\$ 2,006,868
Reconciliation of operating income (loss) to net cash used by operating activities:					
Operating Income (loss)	\$ (365,171)	\$ (139,848)	\$ (47,980)	\$ (1,203,300)	\$ (1,756,107)
Adjustments to reconcile operating loss to net cash provided (used for) operating activities:					
Depreciation and amortization expense	\$ 218,794	\$ 161,032	\$ 37,297	\$ 348,652	\$ 763,775
(Increase) decrease in accounts receivable	(2,164)	3,514	(4,228)	(8,677)	(11,556)
(Increase) decrease in prepaid items	8,183	(3,531)	-	-	2,652
(Increase) decrease in due from other funds	(33,718)	1,134	-	-	(32,582)
Increase (decrease) in accounts payable and accrued liabilities	(2,358)	36,658	14,922	112,591	161,811
Increase (decrease) in compensated absences	11,024	(688)	-	(19,943)	(9,585)
Increase (decrease) in prepaid water and sewer charges	-	47	-	-	47
Increase (decrease) in deposits payable	(1,100)	2,600	-	-	1,500
Increase (decrease) in net OPEB obligation	3,586	1,119	-	5,072	9,787
Total adjustments	\$ 200,259	\$ 201,805	\$ 47,990	\$ 435,895	\$ 885,849
Net cash provided (used for) operating activities	\$ (164,912)	\$ 62,259	\$ -	\$ (787,605)	\$ (870,258)
Schedule of non-cash capital and related financing activities:					
Landfill closure costs	\$ -	\$ -	\$ -	\$ 447,287	\$ -
Loss on disposal of capital assets	-	-	-	67,171	-

The notes to the financial statements are an integral part of this statement.

TAB C

ANTICIPATED REVENUES

SHENANDOAH COUNTY BUDGET REVENUES FOR THE YEAR ENDING 6/30/15

FY15 REVENUES: LOCAL GENERAL FUND

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
A. GENERAL PROPERTY TAXES:				
Real Property	\$22,959,952	\$24,310,631	1,350,679	5.9%
Public Service Corp.	\$1,050,000	\$1,050,585	\$585	0.1%
Personal Property	\$8,685,000	\$8,707,776	\$22,776	0.3%
Machinery & Tools	\$2,275,000	\$2,025,000	(\$250,000)	-11.0%
Merchant's Capital	\$260,000	\$280,000	\$20,000	7.7%
Mobile Homes	\$22,000	\$22,000	\$0	0.0%
Land Redemption	\$800,000	\$875,000	\$75,000	9.4%
Penalties	\$300,000	\$325,000	\$25,000	8.3%
Interest	\$240,000	\$250,000	\$10,000	4.2%
TOTAL GENERAL PROPERTY TAXES:	\$36,591,952	\$37,845,992	\$1,254,040	3.4%
B. OTHER LOCAL TAXES:				
Local Sales & Use	\$3,200,000	\$3,200,000	\$0	0.0%
Consumer Utility/ E-911 Tax	\$2,000,000	\$2,000,000	\$0	0.0%
Utility Gross Receipts	\$28,750	\$26,500	(\$2,250)	-7.8%
Motor Vehicle License	\$850,000	\$850,000	\$0	0.0%
Recordation & Wills	\$275,000	\$350,000	\$75,000	27.3%
Transient Occupancy	\$118,000	\$118,000	\$0	0.0%
TOTAL OTHER LOCAL TAXES:	\$6,471,750	\$6,544,500	\$72,750	1.1%
C. PERMITS, FEES & LICENSES:				
Dog License	\$24,500	\$24,500	\$0	0.0%
ABC License	\$2,750	\$2,478	(\$272)	-9.9%
Zoning and Land Use Fees	\$49,000	\$49,000	\$0	0.0%
Transfer Fees	\$2,000	\$2,000	\$0	0.0%
Building Permits	\$235,000	\$235,000	\$0	0.0%
Contractor Registration	\$16,000	\$13,000	(\$3,000)	-18.8%

**FY15 REVENUES: LOCAL
GENERAL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE	
			FY14 TO FY15	PERCENT CHANGE
Blasting and Miscellaneous Permits	\$5,000	\$3,500	(\$1,500)	-30.0%
SUBTOTAL PERMITS, FEES & LICE	\$334,250	\$329,478	(\$4,772)	-1.4%

D. FINES AND FORFEITURES:

Court Fines/Forfeitures	\$40,000	\$60,000	\$20,000	50.0%
Court Wills and Administration	\$20,000	\$15,000	(\$5,000)	-25.0%
SUBTOTAL FINES AND FORFEITUR	\$60,000	\$75,000	\$15,000	25.0%

E. REVENUES FROM USE OF MONEY AND PROPERTY:

Earned Interest	\$70,000	\$62,000	(\$8,000)	-11.4%
Rental of Property	\$335,576	\$335,576	\$0	0.0%
SUBTOTAL REVENUES FROM USE	\$405,576	\$397,576	(\$8,000)	-2.0%

F. CHARGES FOR SERVICES:

Clerk's Excess Fees	\$32,000	\$32,000	\$0	0.0%
Charges for Spay and Neuter/Animal	\$16,500	\$12,000	(\$4,500)	-27.3%
Charges for Other Services	\$25,000	\$7,500	(\$17,500)	-70.0%
Court Fees (Maintenance)	\$27,000	\$25,000	(\$2,000)	-7.4%
Commonwealth Atty. Fees	\$2,000	\$3,700	\$1,700	85.0%
Sheriff's Fees/ Telephone Commissi	\$25,500	\$0	(\$25,500)	-100.0%
Charges/Correction & Detention	\$30,000	\$0	(\$30,000)	-100.0%
Expenditure Refunds - General	\$0	\$0	\$0	-100.0%
Expenditure Refunds - Law Library F	\$26,400	\$26,400	\$0	0.0%
Charges for Parks & Recreation	\$261,871	\$216,780	(\$45,091)	-17.2%
Court House Securty Fee	\$92,038	\$91,761	(\$277)	-0.3%
EMS Revenue Recovery	\$700,000	\$1,000,000	\$300,000	42.9%
Treasurer Del. Collections	\$50,000	\$60,000	\$10,000	20.0%
SUBTOTAL CHARGES FOR SERVI	\$1,288,309	\$1,475,141	\$186,832	14.5%

G. MISCELLANEOUS REVENUE:

**FY15 REVENUES: LOCAL
GENERAL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE	
			FY14 TO FY15	PERCENT CHANGE
Miscellaneous Income	\$150,000	\$100,000	(\$50,000)	-33.3%
SUBTOTAL - MISCELLANEOUS REVENUE	\$150,000	\$100,000	(\$50,000)	-33.3%

H. RECOVERED COSTS:

Indirect Cost Recovered	\$250,000	\$250,000	\$0	0.0%
Asset Forfeiture for SRO (60%/40%)	\$207,087	\$142,827	(\$64,260)	-31.0%
Lord Fairfax Soil and Water	\$209,682	\$209,682	\$0	0.0%
SUBTOTAL - RECOVERED COSTS:	\$666,769	\$602,509	(\$64,260)	-9.6%

I. CAPITAL RESERVES:

For General Fund Capital	\$375,795	\$1,404,750	1,028,955	273.8%
For Landfill Capital	\$0	\$1,900,000	1,900,000	#####
For Other Capital Reserves	\$0	\$0	\$0	-100.0%
SUBTOTAL - FUND BALANCE:	\$375,795	\$3,304,750	\$2,928,955	779.4%

J. TRANSFERS:

Charges/Sanitary Landfill	\$1,100,000	\$1,100,000	\$0	0.0%
Leachate Septage Revenue	\$50,000	\$60,000	\$10,000	20.0%
DSS - Depreciation	\$87,846	\$100,897	\$13,051	14.9%
SUBTOTAL - CHARGES FOR SERVICE	\$1,237,846	\$1,260,897	\$23,051	1.9%

SUBTOTAL -	\$47,582,207	\$51,935,843	\$4,353,596	9.1%
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**FY15 REVENUES: STATE
GENERAL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
L. NON-CATEGORICAL AID:				
ABC Profits	\$0	\$0	\$0	-100.0%
Wine Taxes	\$0	\$0	\$0	-100.0%
Motor Vehicle Carrier Tax	\$7,000	\$66,500	\$59,500	850.0%
Mobile Home Titling Tax	\$14,000	\$12,400	(\$1,600)	-11.4%
Tax on Deed	\$180,000	\$180,000	\$0	0.0%
Auto Rental Tax	\$16,000	\$16,000	\$0	0.0%
Personal Property Tax Relief - (Car	\$3,647,829	\$3,647,829	\$0	0.0%
TOTAL - NON-CATEGORICAL AI	\$3,864,829	\$3,922,729	\$57,900	1.5%
M. CATEGORICAL AID: SHARED EXP.				
Commonwealth's Attorney	\$334,169	\$334,169	\$0	0.0%
Sheriff	\$2,360,674	\$1,643,850	(\$716,824)	-30.4%
Local Jails	\$153,872	\$0	(\$153,872)	-100.0%
Commissioner of Revenue	\$119,855	\$119,855	\$0	0.0%
Treasurer	\$122,800	\$122,800	\$0	0.0%
Registrar/Electoral Board	\$48,954	\$48,954	\$0	0.0%
Clerk's FICA/Salary	\$284,488	\$284,488	\$0	0.0%
TOTAL - CATEGORICAL AID: SH	\$3,424,812	\$2,554,116	(\$870,696)	-25.4%
O. OTHER CATEGORICAL AID:				
Litter Control Grant	\$0	\$0	\$0	-100.0%
Fire Programs	\$60,000	\$71,470	\$11,470	19.1%
Cultural Grant	\$5,000	\$5,000	\$0	0.0%
Miscellaneous State Aid	\$50,000	\$50,000	\$0	0.0%
VJCCA	\$30,808	\$30,808	\$0	0.0%
Victim Witness Coordinator	\$27,671	\$27,671	\$0	0.0%
Wireless Board - CAD Mapping	\$80,000	\$80,000	\$0	0.0%
TOTAL - OTHER CATEGORICAL	\$253,479	\$264,949	\$11,470	4.5%

**FY15 REVENUES: STATE
GENERAL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
SUBTOTAL	\$7,543,120	\$6,741,794	(\$801,326)	-10.6%

**FY15 REVENUES: FEDERAL
GENERAL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
Q. NON-CATEGORICAL AID:				
Payments in Lieu of Taxes	\$160,000	\$160,000	\$0	0.0%
SUBTOTAL - NON-CATEGORICAL AI	\$160,000	\$160,000	\$0	0.0%
R. CATEGORICAL AID:				
FEMA For EOC	\$23,509	\$23,509	\$0	0.0%
Forfeited Drug Assets	\$0	\$0	\$0	-100.0%
FEMA Reimbursements	\$0	\$0	\$0	-100.0%
Miscellaneous	\$70,000	\$70,000	\$0	0.0%
SUBTOTAL - OTHER CATEGORICAL	\$93,509	\$93,509	\$0	0.0%
SUBTOTAL	\$253,509	\$253,509	\$0	0.0%
GRAND TOTAL - ANTICIPATED REVENUES				
	\$55,378,876	\$58,931,146		6.4%
		\$3,552,270		

TAB D

EXPENDITURE SUMMARY

**SHENANDOAH COUNTY BUDGET
EXPENDITURES FOR THE YEAR ENDING 6/30/15**

DEPARTMENT	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	% Change
Administration				
Board of Supervisors	\$269,397	\$248,980	(\$20,417)	-7.6%
County Administrator	\$401,967	\$391,517	(\$10,450)	-2.6%
County Attorney	\$100,000	\$72,000	(\$28,000)	-28.0%
Auditor	\$63,910	\$67,000	\$3,090	4.8%
Commissioner of the Revenue	\$451,392	\$440,298	(\$11,094)	-2.5%
Reassessment	\$0	\$433,654	\$433,654	#####
Board of Equalization	\$0	\$0	\$0	0.0%
Treasurer	\$551,780	\$542,133	(\$9,647)	-1.7%
Financial Administration and Technolog	\$279,454	\$304,641	\$25,187	9.0%
Information Systems	\$86,067	\$66,457	(\$19,610)	-22.8%
GIS	\$99,437	\$99,612	\$175	0.2%
Electoral Board	\$95,925	\$85,795	(\$10,130)	-10.6%
General Registrar	\$126,510	\$125,834	(\$676)	-0.5%
	\$2,525,839	\$2,877,921	\$352,082	13.9%
Judicial				
Circuit Court	\$59,492	\$62,306	\$2,814	4.7%
General District Court	\$10,600	\$10,600	\$0	0.0%
Magistrates' Office	\$3,025	\$3,025	\$0	0.0%
Juvenile/Domestic Relations	\$17,225	\$15,475	(\$1,750)	-10.2%
County Clerk/Circuit Court	\$482,006	\$491,835	\$9,829	2.0%
Sheriff (Courts)	\$599,795	\$647,566	\$47,771	8.0%
Law Library	\$22,800	\$20,800	(\$2,000)	-8.8%
Records Restoration	\$0	\$0	\$0	0.0%
Commonwealth's Attorney	\$496,612	\$512,668	\$16,056	3.2%
Victim-Witness Coordinator	\$29,071	\$28,308	(\$763)	-2.6%
	\$1,720,626	\$1,792,583	\$71,957	4.2%
Public Safety				
Sheriff (Law Enforcement)	\$4,083,998	\$4,240,208	\$156,210	3.8%
E-911 Enforcement/Traffic Control	\$51,350	\$16,860	(\$34,490)	-67.2%
Volunteer Fire Department	\$769,050	\$765,551	(\$3,499)	-0.5%
Ambulance & Rescue Services	\$231,461	\$231,461	\$0	0.0%

DEPARTMENT	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	% Change
Forest Fire Extinction Service	\$9,695	\$9,695	\$0	0.0%
Fire/Rescue	\$3,373,649	\$3,406,822	\$33,173	1.0%
Sheriff (Corrections & Detention)	\$1,809,466	\$1,069,094	(\$740,372)	-40.9%
Juvenile Probation	\$398,484	\$431,804	\$33,320	8.4%
Code Enforcement	\$368,156	\$381,432	\$13,276	3.6%
Animal Control	\$138,901	\$129,056	(\$9,845)	-7.1%
Animal Shelter	\$238,585	\$239,429	\$844	0.4%
Medical Examiner	\$900	\$900	\$0	0.0%
Emergency Services/Civil Defense	\$1,092,868	\$1,190,981	\$98,113	9.0%
Subtotal - Public Safety	\$12,566,563	\$12,113,293	(\$453,270)	-3.6%
Public Works				
General Properties	\$1,149,398	\$1,112,385	(\$37,013)	-3.2%
Subtotal - Public Works	\$1,149,398	\$1,112,385	(\$37,013)	-3.2%
Health and Welfare				
Local Health Department	\$294,708	\$303,374	\$8,666	2.9%
Mental Health	\$230,187	\$241,646	\$11,459	5.0%
State and Local Hospitalization	\$0	\$0	\$0	0.0%
Area Agency on Aging	\$83,000	\$83,000	\$0	0.0%
Tax Relief Elderly/Handicapped	\$150,000	\$150,000	\$0	0.0%
County Farm/Home	\$53,700	\$58,300	\$4,600	8.6%
Support/Social Services	\$42,000	\$42,000	\$0	0.0%
Subtotal - Health and Welfare	\$853,595	\$878,320	\$24,725	2.9%
Education				
Community Colleges	\$44,004	\$43,057	(\$947)	-2.2%
Subtotal - Education	\$44,004	\$43,057	(\$947)	-2.2%
Recreation and Cultural				
Parks and Recreation	\$699,330	\$727,356	\$28,026	4.0%
Operation of TV Translators	\$4,000	\$4,200	\$200	5.0%
Cultural Services	\$6,500	\$6,500	\$0	0.0%
Library Administration	\$642,594	\$646,338	\$3,744	0.6%
Subtotal - Recreation and Cultural	\$1,352,424	\$1,384,394	\$31,970	2.4%
Community Development				
Planning and Zoning	\$367,768	\$361,975	(\$5,793)	-1.6%
Economic Development	\$72,353	\$72,853	\$500	0.7%

DEPARTMENT	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	% Change
Tourism	\$184,790	\$169,389	(\$15,401)	-8.3%
Litter Control Program	\$0	\$0	\$0	0.0%
Soil/Water Conservation District	\$237,475	\$230,850	(\$6,625)	-2.8%
Gypsy Moth Control Program	\$1,300	\$0	(\$1,300)	-100.0%
Cooperative Extension Service	\$150,671	\$150,641	(\$30)	0.0%
Subtotal - Community Developme	\$1,014,357	\$985,708	(\$28,649)	-2.8%
Non-Departmental				
Judgments and Settlements	\$250	\$300	\$50	20.0%
Revenue Refunds/Suspense Accounts	\$11,600	\$12,350	\$750	6.5%
Transfer (Suspense Account)	\$353,650	\$787,226	\$433,576	122.6%
Subtotal - Non-Departmental	\$365,500	\$799,876	\$434,376	118.8%
Capital Outlay				
Capital Outlay	\$604,574	\$2,300,000	1,695,426	280.4%
Subtotal - Capital Outlay	\$604,574	\$2,300,000	1,695,426	280.4%
Transfers				
Refuse Collection	\$766,402	\$703,057	(\$63,345)	-8.3%
Refuse Disposal	\$1,339,404	\$1,489,222	\$149,818	11.2%
North Fork Wastewater Treatment Plan	\$142,834	\$133,955	(\$8,879)	-6.2%
Social Services Department	\$975,165	\$995,165	\$20,000	2.1%
Comprehensive Services Act	\$999,173	\$999,173	\$0	0.0%
Administration of Schools	\$23,582,693	\$24,917,495	1,334,802	5.7%
Debt Service - County	\$2,210,424	\$2,209,986	(\$437)	0.0%
Debt Service - Schools	\$3,243,093	\$3,195,556	(\$47,537)	-1.5%
Subtotal - Transfers	\$33,259,187	\$34,643,609	1,384,422	4.2%
Grand Total	\$55,456,066	\$58,931,146	3,475,080	6.3%

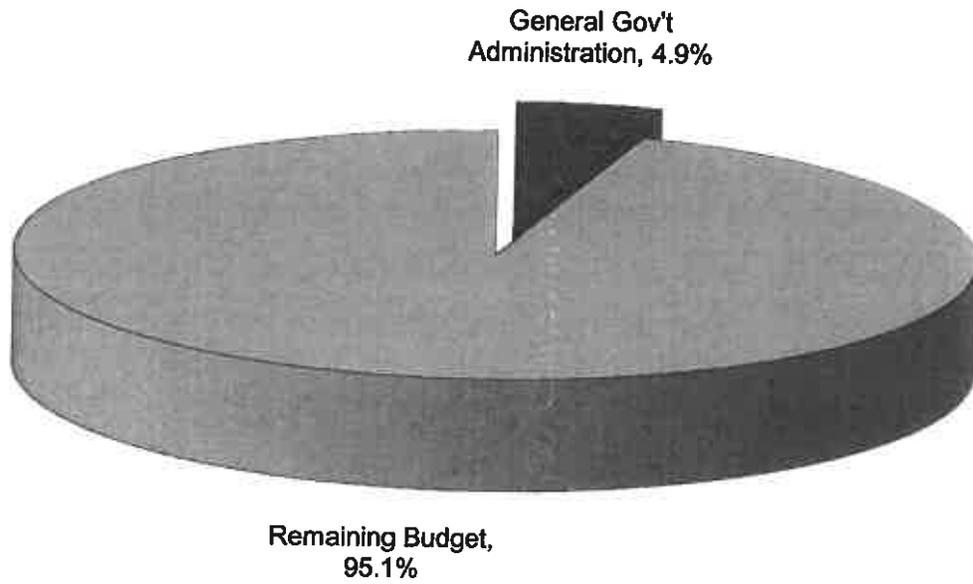
TAB E

EXPENDITURES:

**GENERAL GOVERNMENT
ADMINISTRATION**

GENERAL GOVERNMENT ADMINISTRATION

Comparison to Total Budget



DEPARTMENT: Board of Supervisors
DEPARTMENT CODE NUMBER: 11010

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$63,900	\$63,900	\$0	0.0%
	Subtotal Personnel Compensation	\$63,900	\$63,900	\$0	0.0%
Personnel Benefits					
2100	FICA	\$4,888	\$4,888	\$0	0.0%
2210	VRS	\$0	\$0	\$0	0.0%
2310	Hospitalization Insurance	\$54,504	\$34,056	(\$20,448)	-37.5%
2315	COBRA Subsidy Payment	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$610	\$610	\$0	0.0%
2710	Line of Duty Act	\$66,600	\$66,600	\$0	0.0%
	Subtotal Personnel Benefits	\$126,602	\$106,154	(\$20,448)	-16.2%
Contractual					
3150	Professional Services	\$10,000	\$10,000	\$0	0.0%
3190	Codifying Ordinances	\$4,000	\$4,000	\$0	0.0%
	Subtotal Contractual	\$14,000	\$14,000	\$0	0.0%
Operational Expenses					
3600	Advertising	\$9,000	\$9,000	\$0	0.0%
5230	Telecommunications	\$2,500	\$2,700	\$200	8.0%
5307	Public Officials Liability Insurance	\$8,500	\$8,500	\$0	0.0%
5308	General Liability Insurance	\$15,700	\$15,700	\$0	0.0%
5510	Travel (Mileage)	\$3,250	\$3,250	\$0	0.0%
5530	Travel (Food & Lodging)	\$4,000	\$4,000	\$0	0.0%
5540	Travel (Convention & Education)	\$2,720	\$2,720	\$0	0.0%
5810	Dues & Association Membership	\$10,825	\$10,656	(\$169)	-1.6%
5850	Miscellaneous Expenses	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$400	\$400	\$0	0.0%
6004	Medical & Lab Supplies	\$3,000	\$3,000	\$0	0.0%
6014	Operating Supplies	\$5,000	\$5,000	\$0	0.0%
	Subtotal Operational Expenses	\$64,895	\$64,926	\$31	0.0%
Capital Outlay					
8207	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%

Total Department:

\$269,397

\$248,980

(\$20,417)

-7.6%

DEPARTMENT: County Administrator
DEPARTMENT CODE NUMBER: 12100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$281,958	\$277,660	(\$4,298)	-1.5%
1300	Salaries (Part-Time)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$281,958	\$277,660	(\$4,298)	-1.5%
Personnel Benefits					
2100	FICA	\$21,570	\$21,241	(\$329)	-1.5%
2210	VRS	\$34,963	\$30,626	(\$4,337)	-12.4%
2215	Contract Contribution	\$3,672	\$3,672	\$0	0.0%
2310	Hospitalization Insurance	\$30,258	\$30,912	\$654	2.2%
2400	Group Life Insurance	\$1,353	\$1,833	\$480	35.5%
2600	Unemployment Insurance	\$355	\$406	\$51	14.4%
2700	Worker's Compensation Insurance	\$339	\$333	(\$6)	-1.8%
	Subtotal Personnel Benefits	\$92,510	\$89,023	(\$3,487)	-3.8%
Operational Expenses					
3310	Repairs & Maintenance	\$250	\$250	\$0	0.0%
3320	Maintenance & Service Contract	\$7,200	\$5,870	(\$1,330)	-18.5%
3500	Printing	\$700	\$700	\$0	0.0%
5210	Postal Service	\$900	\$900	\$0	0.0%
5230	Telecommunications	\$3,656	\$3,892	\$236	6.5%
5305	Auto Insurance	\$875	\$1,322	\$447	51.1%
5510	Travel (Mileage)	\$1,500	\$300	(\$1,200)	-80.0%
5530	Travel (Food & Lodging)	\$2,500	\$2,500	\$0	0.0%
5540	Travel (Convention & Education)	\$2,500	\$2,500	\$0	0.0%
5810	Dues & Association Membership	\$1,518	\$700	(\$818)	-53.9%
6001	Office Supplies	\$4,600	\$4,600	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$800	\$800	\$0	0.0%
6009	Auto Repairs & Maintenance	\$500	\$500	\$0	0.0%
	Subtotal Operational Expenses	\$27,499	\$24,834	(\$2,665)	-9.7%
Capital Outlay					
8202	Furniture & Fixtures	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%

Total Department:

\$401,967

\$391,517

(\$10,450)

-2.6%

DEPARTMENT: County Attorney
DEPARTMENT CODE NUMBER: 12200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3150	Professional Services	\$100,000	\$72,000	(\$28,000)	-28.0%
	Subtotal Contractual	\$100,000	\$72,000	(\$28,000)	-28.0%
	Total Department:	\$100,000	\$72,000	(\$28,000)	-28.0%

DEPARTMENT: Auditor

DEPARTMENT CODE NUMBER: 12240

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3120	Professional Services (Audit)	\$57,160	\$59,000	\$1,840	3.2%
3160	Professional Services - (Cost Allocatio	\$6,750	\$8,000	\$1,250	18.5%
	Subtotal Contractual	\$63,910	\$67,000	\$3,090	4.8%
	Total Department:	\$63,910	\$67,000	\$3,090	4.8%

DEPARTMENT: Commissioner of the Revenue
DEPARTMENT CODE NUMBER: 12310

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$303,597	\$299,731	(\$3,866)	-1.3%
	Subtotal Personnel Compensation	\$303,597	\$299,731	(\$3,866)	-1.3%
Personnel Benefits					
2100	FICA	\$23,225	\$22,929	(\$296)	-1.3%
2210	VRS	\$37,646	\$33,060	(\$4,586)	-12.2%
2310	Hospitalization Insurance	\$48,360	\$43,332	(\$5,028)	-10.4%
2400	Group Life Insurance	\$1,457	\$1,978	\$521	35.8%
2600	Unemployment Insurance	\$711	\$711	\$0	0.0%
2700	Worker's Compensation Insurance	\$365	\$360	(\$5)	-1.4%
	Subtotal Personnel Benefits	\$111,764	\$102,370	(\$9,394)	-8.4%
Contractual					
3180	Contractual Services	\$2,086	\$2,086	\$0	0.0%
	Subtotal Contractual	\$2,086	\$2,086	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$500	\$500	\$0	0.0%
3320	Maintenance & Service Contract	\$14,175	\$14,175	\$0	0.0%
3500	Printing	\$0	\$2,250	\$2,250	0.0%
5210	Postal Service	\$4,170	\$4,170	\$0	0.0%
5230	Telecommunications	\$2,000	\$2,000	\$0	0.0%
5305	Auto Insurance	\$900	\$900	\$0	0.0%
5530	Travel (Food & Lodging)	\$3,780	\$3,696	(\$84)	-2.2%
5540	Travel (Convention & Education)	\$2,800	\$2,800	\$0	0.0%
5810	Dues & Association Membership	\$1,020	\$1,020	\$0	0.0%
6001	Office Supplies	\$2,500	\$2,500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,500	\$1,500	\$0	0.0%
6009	Auto Repairs & Maintenance	\$600	\$600	\$0	0.0%
	Subtotal Operational Expenses	\$33,945	\$36,111	\$2,166	6.4%
Capital Outlay					
8105	Motor Vehicle	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%

Total Department:

\$451,392

\$440,298

(\$11,094)

-2.5%

DEPARTMENT: Reassessment
DEPARTMENT CODE NUMBER: 12320

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3167	Professional Services	\$0	\$433,654	\$433,654	#####
	Subtotal Contractual	\$0	\$433,654	\$433,654	#####
Operational Expenses					
5230	Telecommunications	\$0	\$0	\$0	0.0%
5420	Lease/Rent Building	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
	Total Department:	\$0	\$433,654	\$433,654	#####

DEPARTMENT: Board of Equalization
DEPARTMENT CODE NUMBER: 12330

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1716	Remuneration/Board of Assessors	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	0.0%
Personnel Benefits					
2100	FICA	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$0	\$0	\$0	0.0%
Operational Expenses					
3600	Advertising	\$0	\$0	\$0	0.0%
5210	Postal Service	\$0	\$0	\$0	0.0%
5230	Telecommunications	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
	Total Department:	\$0	\$0	\$0	0.0%

DEPARTMENT: Treasurer**DEPARTMENT CODE NUMBER: 12410**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$318,674	\$321,428	\$2,754	0.9%
1300	Salaries (Part-Time)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$318,674	\$321,428	\$2,754	0.9%
Personnel Benefits					
2100	FICA	\$24,379	\$24,589	\$210	0.9%
2210	VRS	\$39,516	\$35,454	(\$4,062)	-10.3%
2310	Hospitalization Insurance	\$60,516	\$61,932	\$1,416	2.3%
2400	Group Life Insurance	\$1,530	\$2,121	\$591	38.6%
2600	Unemployment Insurance	\$711	\$711	\$0	0.0%
2700	Worker's Compensation Insurance	\$382	\$386	\$4	1.0%
	Subtotal Personnel Benefits	\$127,034	\$125,193	(\$1,841)	-1.4%
Contractual					
3180	Contractual Services	\$24,600	\$22,400	(\$2,200)	-8.9%
	Subtotal Contractual	\$24,600	\$22,400	(\$2,200)	-8.9%
Operational Expenses					
3320	Maintenance & Service Contract	\$1,735	\$3,115	\$1,380	79.5%
3600	Advertising	\$0	\$0	\$0	0.0%
5210	Postal Service	\$53,690	\$43,690	(\$10,000)	-18.6%
5230	Telecommunications	\$3,200	\$3,200	\$0	0.0%
5510	Travel (Mileage)	\$297	\$297	\$0	0.0%
5530	Travel (Food & Lodging)	\$480	\$480	\$0	0.0%
5540	Travel (Convention & Education)	\$1,455	\$1,490	\$35	2.4%
5810	Dues & Association Membership	\$1,470	\$1,470	\$0	0.0%
5897	Bank Service Charges	\$15,000	\$15,000	\$0	0.0%
6001	Office Supplies	\$4,145	\$4,370	\$225	5.4%
6031	Tax Tickets - Local	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$81,472	\$73,112	(\$8,360)	-10.3%
Capital Outlay					
8202	Furniture and Fixtures	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%

Total Department:

\$551,780

\$542,133

(\$9,647)

-1.7%

DEPARTMENT: Financial Administration and Technology

DEPARTMENT CODE NUMBER: 12440

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$197,176	\$216,110	\$18,934	9.6%
1200	Salaries (OT)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$197,176	\$216,110	\$18,934	9.6%
Personnel Benefits					
2100	FICA	\$15,084	\$16,532	\$1,448	9.6%
2210	VRS	\$24,450	\$23,837	(\$613)	-2.5%
2310	Hospitalization Insurance	\$36,402	\$40,320	\$3,918	10.8%
2400	Group Life Insurance	\$947	\$1,426	\$479	50.6%
2600	Unemployment Insurance	\$356	\$406	\$50	14.0%
2700	Worker's Compensation Insurance	\$236	\$259	\$23	9.7%
	Subtotal Personnel Benefits	\$77,475	\$82,780	\$5,305	6.8%
Operational Expenses					
5230	Telecommunications	\$573	\$771	\$198	34.5%
5510	Travel (Mileage)	\$600	\$600	\$0	0.0%
5530	Travel (Food & Lodging)	\$500	\$750	\$250	50.0%
5540	Travel (Convention & Education)	\$500	\$1,000	\$500	100.0%
5810	Dues and Memberships	\$880	\$880	\$0	0.0%
6001	Office Supplies	\$250	\$250	\$0	0.0%
7000	Training School	\$1,500	\$1,500	\$0	0.0%
	Subtotal Operational Expenses	\$4,803	\$5,751	\$948	19.7%
	Total Department:	\$279,454	\$304,641	\$25,187	9.0%

DEPARTMENT: Information Systems
DEPARTMENT CODE NUMBER: 12510

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	0.0%
Personnel Benefits					
2100	FICA	\$0	\$0	\$0	0.0%
2210	VRS	\$0	\$0	\$0	0.0%
2310	Hospitalization Insurance	\$0	\$0	\$0	0.0%
2400	Group Life Insurance	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$0	\$0	\$0	0.0%
2700	Worker's Compensation Insurance	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$0	\$0	\$0	0.0%
Contractual					
3166	Contractual Services	\$26,792	\$27,038	\$246	0.9%
3170	Professional Services	\$20,000	\$0	(\$20,000)	-100.0%
	Subtotal Contractual	\$46,792	\$27,038	(\$19,754)	-42.2%
Operational Expenses					
3310	Repairs & Maintenance	\$1,000	\$1,000	\$0	0.0%
3320	Maintenance & Service Contract	\$11,999	\$12,143	\$144	1.2%
3500	Printing and binding	\$4,500	\$4,500	\$0	0.0%
5230	Telecommunications	\$1,276	\$1,276	\$0	0.0%
5309	Contractors Equipment Insurance	\$2,600	\$2,600	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$4,100	\$4,100	\$0	0.0%
6012	Books & Supplies	\$100	\$100	\$0	0.0%
	Subtotal Operational Expenses	\$25,575	\$25,719	\$144	0.6%
Capital Outlay					
8107	EDP Equipment	\$13,200	\$13,200	\$0	0.0%
8202	Furniture & Fixtures	\$500	\$500	\$0	0.0%
8207	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$13,700	\$13,700	\$0	0.0%
	Total Department:	\$86,067	\$66,457	(\$19,610)	-22.8%

DEPARTMENT: GIS**DEPARTMENT CODE NUMBER: 12540**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$65,031	\$65,030	(\$1)	0.0%
	Subtotal Personnel Compensation	\$65,031	\$65,030	(\$1)	0.0%
Personnel Benefits					
2100	FICA	\$4,975	\$4,975	\$0	0.0%
2210	VRS	\$8,064	\$7,173	(\$891)	-11.0%
2400	Group Life Insurance	\$312	\$429	\$117	37.5%
2600	Unemployment Insurance	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$78	\$78	\$0	0.0%
	Subtotal Personnel Benefits	\$13,531	\$12,757	(\$774)	-5.7%
Contractual					
3162	Professional Services (Mapping/Addr	\$3,500	\$3,500	\$0	0.0%
3166	Contractual Services	\$15,100	\$16,300	\$1,200	7.9%
	Subtotal Contractual	\$18,600	\$19,800	\$1,200	6.5%
Operational Expenses					
3310	Repairs & Maintenance	\$500	\$500	\$0	0.0%
5210	Postal Service	\$25	\$25	\$0	0.0%
5230	Telecommunications	\$350	\$350	\$0	0.0%
5530	Travel (Food & Lodging)	\$400	\$0	(\$400)	-100.0%
5540	Travel (Convention & Education)	\$250	\$0	(\$250)	-100.0%
5810	Dues & Association Membership	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$100	\$100	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$100	\$200	\$100	100.0%
6008	Vehicles Supplies (Gas)	\$50	\$100	\$50	100.0%
6014	Operating Supplies	\$500	\$750	\$250	50.0%
	Subtotal Operational Expenses	\$2,275	\$2,025	(\$250)	-11.0%
Capital Outlay					
8207	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
Operational Expenses					
8107	EDP Equipment Replacement	\$0	\$0	\$0	0.0%

Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
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Total Department:	\$99,437	\$99,612	\$175	0.2%
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DEPARTMENT: Electoral Board
DEPARTMENT CODE NUMBER: 13100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$9,547	\$8,018	(\$1,529)	-16.0%
1300	Salaries (Part-Time)	\$0	\$2,500	\$2,500	0.0%
1700	Stipend for Services	\$42,327	\$39,375	(\$2,952)	-7.0%
	Subtotal Personnel Compensation	\$51,874	\$49,893	(\$1,981)	-3.8%
Personnel Benefits					
2100	FICA	\$730	\$805	\$75	10.3%
2700	Worker's Compensation Insurance	\$11	\$13	\$2	18.2%
	Subtotal Personnel Benefits	\$741	\$818	\$77	10.4%
Contractual					
3180	Contractual Services	\$7,600	\$4,700	(\$2,900)	-38.2%
	Subtotal Contractual	\$7,600	\$4,700	(\$2,900)	-38.2%
Operational Expenses					
3310	Repairs & Maintenance	\$11,300	\$9,378	(\$1,922)	-17.0%
3500	Printing	\$6,800	\$6,500	(\$300)	-4.4%
3600	Advertising	\$320	\$960	\$640	200.0%
5210	Postal Service	\$1,400	\$1,364	(\$36)	-2.6%
5230	Telecommunications	\$300	\$528	\$228	76.0%
5309	Contractors Equipment Insurance	\$0	\$0	\$0	0.0%
5420	Lease/Rent Building	\$2,100	\$450	(\$1,650)	-78.6%
5510	Travel (Mileage)	\$3,900	\$4,705	\$805	20.6%
5530	Travel (Food & Lodging)	\$2,900	\$2,707	(\$193)	-6.7%
5540	Travel (Convention & Education)	\$565	\$565	\$0	0.0%
5810	Dues & Association Membership	\$125	\$125	\$0	0.0%
6001	Office Supplies	\$3,000	\$3,102	\$102	3.4%
	Subtotal Operational Expenses	\$32,710	\$30,384	(\$2,326)	-7.1%
Capital Outlay					
8112	Voting Machines	\$0	\$0	\$0	0.0%
8202	Furniture & Fixtures	\$3,000	\$0	(\$3,000)	-100.0%
	Subtotal Capital Outlay	\$3,000	\$0	(\$3,000)	-100.0%
Total Department:		\$95,925	\$85,795	(\$10,130)	-10.6%

DEPARTMENT: General Registrar
DEPARTMENT CODE NUMBER: 13200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$50,029	\$51,530	\$1,501	3.0%
1300	Salaries (Part-Time)	\$32,640	\$32,640	\$0	0.0%
	Subtotal Personnel Compensation	\$82,669	\$84,170	\$1,501	1.8%
Personnel Benefits					
2100	FICA	\$2,497	\$5,988	\$3,491	139.8%
2210	VRS	\$6,204	\$5,684	(\$520)	-8.4%
2310	Hospitalization Insurance	\$12,156	\$12,432	\$276	2.3%
2400	Group Life Insurance	\$240	\$340	\$100	41.7%
2600	Unemployment Insurance	\$297	\$203	(\$94)	-31.6%
2700	Worker's Compensation Insurance	\$99	\$94	(\$5)	-5.1%
	Subtotal Personnel Benefits	\$21,493	\$24,741	\$3,248	15.1%
Contractual					
3180	Contractual Services	\$4,800	\$0	(\$4,800)	-100.0%
	Subtotal Contractual	\$4,800	\$0	(\$4,800)	-100.0%
Operational Expenses					
3310	Repairs & Maintenance	\$1,548	\$2,218	\$670	43.3%
3320	Maintenance & Service Contract	\$3,460	\$3,516	\$56	1.6%
3500	Printing	\$200	\$200	\$0	0.0%
3600	Advertising	\$1,800	\$1,750	(\$50)	-2.8%
5210	Postal Service	\$2,200	\$2,325	\$125	5.7%
5230	Telecommunications	\$1,200	\$1,080	(\$120)	-10.0%
5510	Travel (Mileage)	\$1,100	\$1,012	(\$88)	-8.0%
5530	Travel (Food & Lodging)	\$2,450	\$1,939	(\$511)	-20.9%
5540	Travel (Convention & Education)	\$1,700	\$470	(\$1,230)	-72.4%
5810	Dues & Association Membership	\$390	\$267	(\$123)	-31.5%
6001	Office Supplies	\$1,500	\$2,146	\$646	43.1%
	Subtotal Operational Expenses	\$17,548	\$16,923	(\$625)	-3.6%
Capital Outlay					
8202	Furniture & Fixtures	\$0	\$0	\$0	0.0%
8207	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%

Total Department:

\$126,510

\$125,834

(\$676)

-0.5%

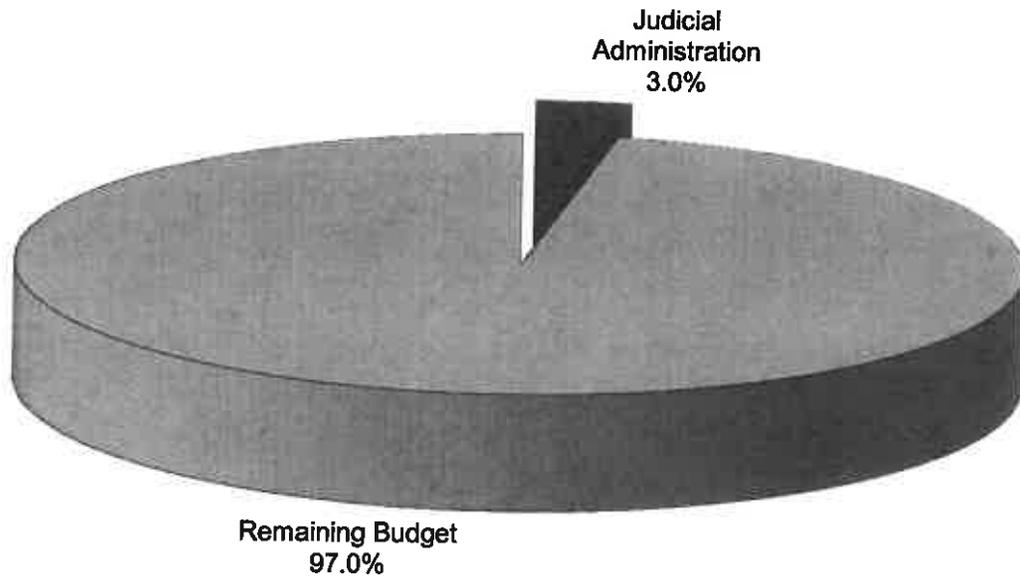
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EXPENDITURES:

JUDICIAL ADMINISTRATION

JUDICIAL ADMINISTRATION

Comparison to Total Budget



DEPARTMENT: Circuit Court
DEPARTMENT CODE NUMBER: 21100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$39,828	\$39,828	\$0	0.0%
	Subtotal Personnel Compensation	\$39,828	\$39,828	\$0	0.0%
Personnel Benefits					
2100	FICA	\$3,047	\$3,047	\$0	0.0%
2210	VRS	\$4,939	\$4,393	(\$546)	-11.1%
2310	Hospitalization Insurance	\$6,012	\$9,300	\$3,288	54.7%
2400	Group Life Insurance	\$191	\$263	\$72	37.7%
2600	Unemployment Insurance	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$48	\$48	\$0	0.0%
	Subtotal Personnel Benefits	\$14,339	\$17,153	\$2,814	19.6%
Operational Expenses					
3310	Repairs & Maintenance	\$300	\$250	(\$50)	-16.7%
3320	Maintenance & Service Contract	\$400	\$425	\$25	6.3%
5210	Postal Service	\$425	\$450	\$25	5.9%
5230	Telecommunications	\$1,500	\$1,600	\$100	6.7%
5410	Lease/Purchase Equipment	\$1,400	\$1,100	(\$300)	-21.4%
6001	Office Supplies	\$1,000	\$1,200	\$200	20.0%
6012	Books & Supplies	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$5,325	\$5,325	\$0	0.0%
	Total Department:	\$59,492	\$62,306	\$2,814	4.7%

DEPARTMENT: General District Court
DEPARTMENT CODE NUMBER: 21200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
3310	Repairs & Maintenance	\$100	\$100	\$0	0.0%
3320	Maintenance & Service Contract	\$4,000	\$4,000	\$0	0.0%
5210	Postal Service	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$3,500	\$3,500	\$0	0.0%
5810	Dues & Association Membership	\$100	\$100	\$0	0.0%
6001	Office Supplies	\$1,800	\$1,800	\$0	0.0%
	Subtotal Operational Expenses	\$9,600	\$9,600	\$0	0.0%
Capital Outlay					
8202	Furniture & Fixtures	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$1,000	\$1,000	\$0	0.0%
	Total Department:	\$10,600	\$10,600	\$0	0.0%

DEPARTMENT: Magistrates' Office
DEPARTMENT CODE NUMBER: 21300

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
3310	Repairs & Maintenance	\$400	\$400	\$0	0.0%
5230	Telecommunications	\$2,000	\$2,000	\$0	0.0%
5810	Dues & Association Membership	\$25	\$25	\$0	0.0%
6001	Office Supplies	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$2,725	\$2,725	\$0	0.0%
Capital Outlay					
8202	Furniture & Fixtures	\$300	\$300	\$0	0.0%
	Subtotal Capital Outlay	\$300	\$300	\$0	0.0%
	Total Department:	\$3,025	\$3,025	\$0	0.0%

DEPARTMENT: Juvenile/Domestic Relations
DEPARTMENT CODE NUMBER: 21500

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
3310	Repairs & Maintenance	\$100	\$0	(\$100)	-100.0%
3320	Maintenance & Service Contract	\$4,000	\$3,500	(\$500)	-12.5%
5210	Postal Service	\$400	\$400	\$0	0.0%
5230	Telecommunications	\$6,250	\$5,000	(\$1,250)	-20.0%
5420	Lease/Rent Building	\$0	\$0	\$0	0.0%
5810	Dues & Association Membership	\$350	\$350	\$0	0.0%
6001	Office Supplies	\$1,500	\$1,500	\$0	0.0%
6004	Medical & Lab Supplies	\$300	\$400	\$100	33.3%
6012	Books & Supplies	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$12,900	\$11,150	(\$1,750)	-13.6%
Capital Outlay					
8202	Furniture & Fixtures	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$1,000	\$1,000	\$0	0.0%
Operational Expenses					
5230 1	Telecommunications	\$0	\$0	\$0	0.0%
5540 1	Travel (Convention & Education)	\$1,500	\$1,500	\$0	0.0%
6001 1	Office Supplies	\$1,500	\$1,500	\$0	0.0%
6012 1	Books & Supplies	\$325	\$325	\$0	0.0%
	Subtotal Operational Expenses	\$3,325	\$3,325	\$0	0.0%
	Total Department:	\$17,225	\$15,475	(\$1,750)	-10.2%

DEPARTMENT: County Clerk/Circuit Court
DEPARTMENT CODE NUMBER: 21600

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$322,310	\$325,730	\$3,420	1.1%
1200	Salaries (Overtime)	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$18,725	\$18,377	(\$348)	-1.9%
1714	Jury & Jury Commissioners	\$4,500	\$4,500	\$0	0.0%
	Subtotal Personnel Compensation	\$345,535	\$348,607	\$3,072	0.9%
Personnel Benefits					
2100	FICA	\$26,089	\$26,324	\$235	0.9%
2210	VRS	\$39,966	\$35,928	(\$4,038)	-10.1%
2310	Hospitalization Insurance	\$42,348	\$52,644	\$10,296	24.3%
2400	Group Life Insurance	\$1,547	\$2,150	\$603	39.0%
2600	Unemployment Insurance	\$813	\$813	\$0	0.0%
2700	Worker's Compensation Insurance	\$409	\$413	\$4	1.0%
	Subtotal Personnel Benefits	\$111,172	\$118,272	\$7,100	6.4%
Contractual					
3120	Professional Services (Audit)	\$4,000	\$4,000	\$0	0.0%
3161	Microfilming	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$4,000	\$4,000	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$500	\$500	\$0	0.0%
3320	Maintenance & Service Contract	\$0	\$0	\$0	0.0%
3500	Printing	\$1,500	\$1,500	\$0	0.0%
5210	Postal Service	\$6,000	\$6,000	\$0	0.0%
5230	Telecommunications	\$7,059	\$6,716	(\$343)	-4.9%
5435	Rental Postage Meter/Scale	\$300	\$300	\$0	0.0%
5810	Dues & Association Membership	\$440	\$440	\$0	0.0%
6001	Office Supplies	\$2,000	\$2,000	\$0	0.0%
6021	Record Books	\$3,000	\$3,000	\$0	0.0%
	Subtotal Operational Expenses	\$20,799	\$20,456	(\$343)	-1.6%
Capital Outlay					
8202	Furniture & Fixtures	\$500	\$500	\$0	0.0%
	Subtotal Capital Outlay	\$500	\$500	\$0	0.0%

Total Department:

\$482,006

\$491,835

\$9,829

2.0%

DEPARTMENT: Sheriff (Courts)
DEPARTMENT CODE NUMBER: 21700

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$260,108	\$297,931	\$37,823	14.5%
1300	Salaries (Part-Time)	\$187,736	\$187,736	\$0	0.0%
Subtotal Personnel Compensation		\$447,844	\$485,667	\$37,823	8.4%
Personnel Benefits					
2100	FICA	\$34,260	\$37,154	\$2,894	8.4%
2210	VRS	\$32,253	\$32,862	\$609	1.9%
2310	Hospitalization Insurance	\$57,576	\$68,208	\$10,632	18.5%
2400	Group Life Insurance	\$1,248	\$1,966	\$718	57.5%
2600	Unemployment Insurance	\$711	\$813	\$102	14.3%
2700	Worker's Compensation Insurance	\$6,797	\$6,896	\$99	1.5%
Subtotal Personnel Benefits		\$132,845	\$147,899	\$15,054	11.3%
Operational Expenses					
6008	Vehicles Supplies (Gas)	\$10,557	\$8,000	(\$2,557)	-24.2%
6009	Auto Repairs & Maintenance	\$5,549	\$2,500	(\$3,049)	-54.9%
6011	Uniforms and Wearing Apparel	\$3,000	\$3,500	\$500	16.7%
Subtotal Operational Expenses		\$19,106	\$14,000	(\$5,106)	-26.7%
Total Department:		\$599,795	\$647,566	\$47,771	8.0%

DEPARTMENT: Law Library
DEPARTMENT CODE NUMBER: 21800

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5230	Telecommunications	\$1,800	\$1,800	\$0	0.0%
6012	Books & Supplies	\$19,000	\$19,000	\$0	0.0%
	Subtotal Operational Expenses	\$20,800	\$20,800	\$0	0.0%
Capital Outlay					
8202	Furniture and Fixture	\$2,000	\$0	(\$2,000)	-100.0%
	Subtotal Capital Outlay	\$2,000	\$0	(\$2,000)	-100.0%
	Total Department:	\$22,800	\$20,800	(\$2,000)	-8.8%

DEPARTMENT: Records Restoration
DEPARTMENT CODE NUMBER: 21910

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3161	Microfilming	\$0	\$0	\$0	0.0%
Subtotal Contractual		\$0	\$0	\$0	0.0%
Total Department:		\$0	\$0	\$0	0.0%

DEPARTMENT: Commonwealth's Attorney

DEPARTMENT CODE NUMBER: 22100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$308,982	\$319,956	\$10,974	3.6%
1300	Salaries (Part Time)	\$47,591	\$47,591	\$0	0.0%
	Subtotal Personnel Compensation	\$356,573	\$367,547	\$10,974	3.1%
Personnel Benefits					
2100	FICA	\$27,278	\$28,366	\$1,088	4.0%
2210	VRS	\$38,314	\$35,291	(\$3,023)	-7.9%
2310	Hospitalization Insurance	\$48,492	\$52,752	\$4,260	8.8%
2400	Group Life Insurance	\$1,483	\$2,112	\$629	42.4%
2600	Unemployment Insurance	\$610	\$610	\$0	0.0%
2700	Worker's Compensation Insurance	\$321	\$334	\$13	4.0%
	Subtotal Personnel Benefits	\$116,498	\$119,465	\$2,967	2.5%
Contractual					
3166	Contractual Services	\$3,000	\$3,000	\$0	0.0%
	Subtotal Contractual	\$3,000	\$3,000	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$250	\$250	\$0	0.0%
3320	Maintenance & Service Contract	\$2,434	\$2,434	\$0	0.0%
5210	Postal Service	\$1,085	\$1,600	\$515	47.5%
5230	Telecommunications	\$6,672	\$6,672	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$0	\$0	0.0%
5810	Dues & Association Membership	\$1,100	\$1,100	\$0	0.0%
6001	Office Supplies	\$3,600	\$3,600	\$0	0.0%
6012	Books and Supplies	\$3,000	\$4,000	\$1,000	33.3%
	Subtotal Operational Expenses	\$18,141	\$19,656	\$1,515	8.4%
Capital Outlay					
8107	EDP Equipment	\$2,400	\$3,000	\$600	25.0%
	Subtotal Capital Outlay	\$2,400	\$3,000	\$600	25.0%
	Total Department:	\$496,612	\$512,668	\$16,056	3.2%

DEPARTMENT: Victim-Witness Coordinator

DEPARTMENT CODE NUMBER: 22200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$22,074	\$22,074	\$0	0.0%
	Subtotal Personnel Compensation	\$22,074	\$22,074	\$0	0.0%
Personnel Benefits					
2100	FICA	\$1,689	\$1,688	(\$1)	-0.1%
2210	VRS	\$2,737	\$2,435	(\$302)	-11.0%
2310	Health Insurance	\$0	\$0	\$0	0.0%
2400	Group Life Insurance	\$106	\$146	\$40	37.7%
2600	Unemployment Insurance	\$102	\$101	(\$1)	-1.0%
2700	Worker's Compensation Insurance	\$26	\$27	\$1	3.8%
	Subtotal Personnel Benefits	\$4,660	\$4,397	(\$263)	-5.6%
Operational Expenses					
5230	Telecommunications	\$773	\$773	\$0	0.0%
5510	Travel (Mileage)	\$166	\$166	\$0	0.0%
5520	Travel (Fares)	\$240	\$240	\$0	0.0%
5810	Dues & Association Membership	\$75	\$75	\$0	0.0%
6001	Office Supplies	\$1,083	\$583	(\$500)	-46.2%
	Subtotal Operational Expenses	\$2,337	\$1,837	(\$500)	-21.4%
	Total Department:	\$29,071	\$28,308	(\$763)	-2.6%

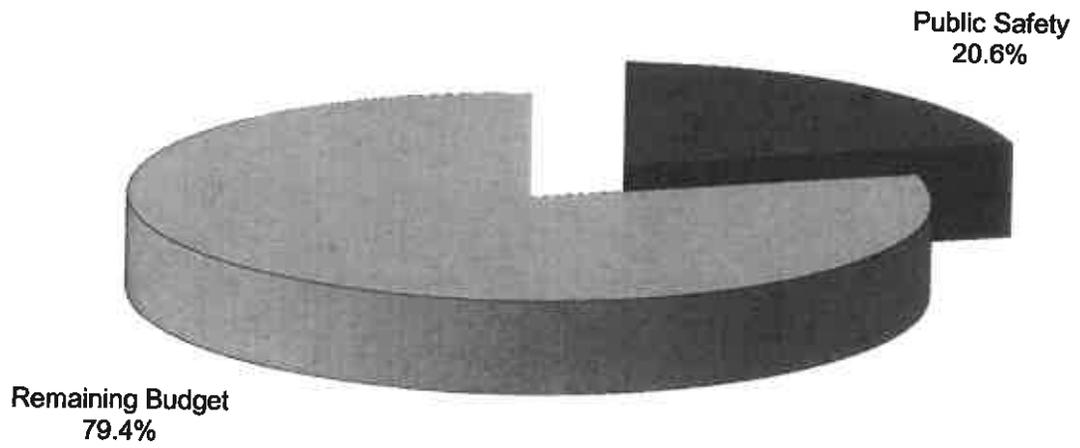
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EXPENDITURES:

PUBLIC SAFETY

PUBLIC SAFETY

Comparison to Total Budget



DEPARTMENT: Sheriff (Law Enforcement)**DEPARTMENT CODE NUMBER: 31200**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$2,203,568	\$2,330,347	\$126,779	5.8%
1200	Salaries (Overtime)	\$147,755	\$147,755	\$0	0.0%
1201	OT - DMV Grant	\$0	\$0	\$0	0.0%
1202	OT - Forestry Grant	\$0	\$0	\$0	0.0%
1203	OT - ATF Grant	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$109,046	\$80,050	(\$28,996)	-26.6%
1700	Stipends - On-Call	\$15,687	\$16,158	\$471	3.0%
	Subtotal Personnel Compensation	\$2,476,056	\$2,574,310	\$98,254	4.0%
Personnel Benefits					
2100	FICA	\$188,217	\$195,699	\$7,482	4.0%
2101	FICA - DMV Grant	\$0	\$0	\$0	0.0%
2102	FICA - Forestry Grant	\$0	\$0	\$0	0.0%
2103	FICA - ATF Grant	\$0	\$0	\$0	0.0%
2210	VRS	\$291,564	\$273,335	(\$18,229)	-6.3%
2310	Hospitalization Insurance	\$378,086	\$467,772	\$89,686	23.7%
2400	Group Life Insurance	\$11,285	\$16,355	\$5,070	44.9%
2600	Unemployment Insurance	\$5,159	\$6,096	\$937	18.2%
2700	Worker's Compensation Insurance	\$43,120	\$48,312	\$5,192	12.0%
	Subtotal Personnel Benefits	\$917,432	\$1,007,569	\$90,137	9.8%
Contractual					
3110	Professional Health Services	\$7,833	\$7,833	\$0	0.0%
3164	Staffing Study	\$0	\$0	\$0	0.0%
3180	Contractual Services	\$9,741	\$9,741	\$0	0.0%
	Subtotal Contractual	\$17,574	\$17,574	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$1,000	\$1,500	\$500	50.0%
3320	Maintenance & Service Contract	\$23,993	\$28,846	\$4,853	20.2%
3600	Advertising	\$460	\$460	\$0	0.0%
5210	Postal Service	\$3,654	\$3,654	\$0	0.0%
5230	Telecommunications	\$57,745	\$54,494	(\$3,251)	-5.6%
5305	Auto Insurance	\$24,516	\$25,741	\$1,225	5.0%

5435	Rental Postage Meter/Scale	\$460	\$460	\$0	0.0%
5510	Travel (Mileage)	\$948	\$1,075	\$127	13.4%
5530	Travel (Food & Lodging)	\$3,376	\$3,511	\$135	4.0%
5540	Travel (Convention & Education)	\$34,338	\$35,025	\$687	2.0%
5550	Travel (Extradition of Prisoners)	\$276	\$294	\$18	6.5%
5810	Dues & Association Membership	\$4,165	\$4,441	\$276	6.6%
6001	Office Supplies	\$8,357	\$7,000	(\$1,357)	-16.2%
6008	Vehicles Supplies (Gas)	\$170,202	\$170,202	\$0	0.0%
6009	Auto Repairs & Maintenance	\$59,303	\$45,000	(\$14,303)	-24.1%
6010	Police Supplies (Including Firing Rang	\$63,897	\$63,897	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$10,825	\$10,825	\$0	0.0%
6030	Drug Dog	\$2,160	\$2,160	\$0	0.0%
7000	Training School	\$54,767	\$48,980	(\$5,787)	-10.6%
7001	Special Task Force	\$24,340	\$17,500	(\$6,840)	-28.1%
7002	Gang Grant	\$10,913	\$3,500	(\$7,413)	-67.9%
	Subtotal Operational Expenses	\$559,695	\$528,565	(\$31,130)	-5.6%

Capital Outlay

8103	Communication Equipment	\$7,200	\$7,200	\$0	0.0%
8105	Motor Vehicle	\$0	\$0	\$0	0.0%
8202	Furniture & Fixtures	\$500	\$500	\$0	0.0%
8207	EDP Equipment	\$104,541	\$103,490	(\$1,051)	-1.0%
8214	Site Improvements (Compactor Sites)	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$113,241	\$112,190	(\$1,051)	-0.9%

Personnel Compensation

1200 3	Salaries (Overtime)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	0.0%

Operational Expenses

5850 3	Misc Exp	\$0	\$0	\$0	0.0%
6010 3	Police Supplies (Including Firing Rang	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%

Operational Expenses

6010 4	Police Supplies (Including Firing Rang	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%

Contractual

3170 5	Prof Services	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$0	\$0	\$0	0.0%

Contractual					
3180 6	Contractual Services	\$0	\$0	\$0	0.0%
Subtotal Contractual		\$0	\$0	\$0	0.0%
Operational Expenses					
6010 6	Police Supplies (Including Firing Rang	\$0	\$0	\$0	0.0%
Subtotal Operational Expenses		\$0	\$0	\$0	0.0%
Operational Expenses					
6010 8	Police Supplies (Including Firing Rang	\$0	\$0	\$0	0.0%
Subtotal Operational Expenses		\$0	\$0	\$0	0.0%
Personnel Compensation					
1200 9	Salaries (Overtime)	\$0	\$0	\$0	0.0%
Subtotal Personnel Compensation		\$0	\$0	\$0	0.0%
Personnel Benefits					
2100 9	FICA	\$0	\$0	\$0	0.0%
Subtotal Personnel Benefits		\$0	\$0	\$0	0.0%
Operational Expenses					
5540 9	Travel (Convention & Education)	\$0	\$0	\$0	0.0%
Subtotal Operational Expenses		\$0	\$0	\$0	0.0%
Total Department:		\$4,083,998	\$4,240,208	\$156,210	3.8%

DEPARTMENT: E-911 Enforcement/Traffic Control

DEPARTMENT CODE NUMBER: 31400

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3180	Contractual Services	\$650	\$800	\$150	23.1%
	Subtotal Contractual	\$650	\$800	\$150	23.1%
Operational Expenses					
3310	Repairs & Maintenance	\$7,500	\$8,500	\$1,000	13.3%
5230	Telecommunications	\$43,200	\$7,560	(\$35,640)	-82.5%
	Subtotal Operational Expenses	\$50,700	\$16,060	(\$34,640)	-68.3%
	Total Department:	\$51,350	\$16,860	(\$34,490)	-67.2%

DEPARTMENT: Volunteer Fire Department**DEPARTMENT CODE NUMBER: 32200**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Benefits					
2220	Line of Duty	\$0	\$0	\$0	0.0%
2510	Group Accident/Sickness Insurance	\$15,200	\$15,200	\$0	0.0%
2700	Worker's Compensation Insurance	\$62,993	\$62,993	\$0	0.0%
	Subtotal Personnel Benefits	\$78,193	\$78,193	\$0	0.0%
Contractual					
3110	Professional Health Services	\$3,250	\$1,750	(\$1,500)	-46.2%
	Subtotal Contractual	\$3,250	\$1,750	(\$1,500)	-46.2%
Operational Expenses					
3310	Repairs & Maintenance	\$17,860	\$10,861	(\$6,999)	-39.2%
5308	General Liability Insurance	\$89,000	\$89,000	\$0	0.0%
5540	Travel (Convention & Education)	\$4,500	\$4,500	\$0	0.0%
5640	Contributions/Fire Departments	\$450,000	\$450,000	\$0	0.0%
5641	State Fire Program Fund	\$56,247	\$56,247	\$0	0.0%
5687	Contribution First Responder	\$0	\$0	\$0	0.0%
6002	Food Supplies	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$70,000	\$75,000	\$5,000	7.1%
6012	Books & Supplies	\$0	\$0	\$0	0.0%
6013	Educational/Recreational Supplies	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$687,607	\$685,608	(\$1,999)	-0.3%
Capital Outlay					
8101	Machinery & Equipment	\$0	\$0	\$0	0.0%
8205	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
	Total Department:	\$769,050	\$765,551	(\$3,499)	-0.5%

DEPARTMENT: Ambulance & Rescue Services**DEPARTMENT CODE NUMBER: 32300**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Benefits					
2220	line of Duty	\$0	\$0	\$0	0.0%
2510	Group Accident/Sickness Insurance	\$10,500	\$10,500	\$0	0.0%
2700	Worker's Compensation Insurance	\$42,000	\$42,000	\$0	0.0%
	Subtotal Personnel Benefits	\$52,500	\$52,500	\$0	0.0%
Contractual					
3110	Professional Health Services	\$500	\$500	\$0	0.0%
	Subtotal Contractual	\$500	\$500	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$8,037	\$8,037	\$0	0.0%
5308	General Liability Insurance	\$38,000	\$38,000	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$0	\$0	0.0%
5642	Contributions/Rescue Squads	\$60,000	\$60,000	\$0	0.0%
5643	Four for Life Funds	\$0	\$0	\$0	0.0%
5644	Lord Fairfax EMS Council	\$12,424	\$12,424	\$0	0.0%
6004	Medical & Lab Supplies	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$60,000	\$60,000	\$0	0.0%
6012	Books & Supplies	\$0	\$0	\$0	0.0%
6014	Operating Supplies	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$178,461	\$178,461	\$0	0.0%
Capital Outlay					
8101	Machinery & Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
	Total Department:	\$231,461	\$231,461	\$0	0.0%

DEPARTMENT: Forest Fire Extinction Service

DEPARTMENT CODE NUMBER: 32400

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5645	Support/State Forest Service	\$9,695	\$9,695	\$0	0.0%
	Subtotal Operational Expenses	\$9,695	\$9,695	\$0	0.0%
	Total Department:	\$9,695	\$9,695	\$0	0.0%

DEPARTMENT: Fire/Rescue**DEPARTMENT CODE NUMBER: 32500**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$1,763,959	\$1,995,344	\$231,385	13.1%
1200	Salaries (Overtime)	\$331,500	\$113,999	(\$217,501)	-65.6%
1300	Salaries (Part-Time)	\$52,470	\$52,470	\$0	0.0%
1700	Stipend for Services	\$30,962	\$30,962	\$0	0.0%
	Subtotal Personnel Compensation	\$2,178,891	\$2,192,775	\$13,884	0.6%
Personnel Benefits					
2100	FICA	\$164,317	\$165,340	\$1,023	0.6%
2210	VRS	\$259,837	\$232,606	(\$27,231)	-10.5%
2310	Hospitalization Insurance	\$335,448	\$402,216	\$66,768	19.9%
2400	Group Life Insurance	\$10,058	\$13,918	\$3,860	38.4%
2600	Unemployment Insurance	\$4,471	\$5,080	\$609	13.6%
2700	Worker's Compensation Insurance	\$70,749	\$69,962	(\$787)	-1.1%
	Subtotal Personnel Benefits	\$844,880	\$889,122	\$44,242	5.2%
Contractual					
3110	Professional Health Services	\$25,000	\$22,594	(\$2,406)	-9.6%
3150	Professional Services	\$25,000	\$0	(\$25,000)	-100.0%
	Subtotal Contractual	\$50,000	\$22,594	(\$27,406)	-54.8%
Operational Expenses					
3310	Repairs & Maintenance	\$9,620	\$9,266	(\$354)	-3.7%
3320	Maintenance & Service Contract	\$26,530	\$64,389	\$37,859	142.7%
5210	Postal Service	\$750	\$450	(\$300)	-40.0%
5230	Telecommunications	\$12,000	\$11,472	(\$528)	-4.4%
5305	Auto Insurance	\$7,000	\$7,000	\$0	0.0%
5309	Contractors Equipment Insurance	\$0	\$0	\$0	0.0%
5530	Travel (Food & Lodging)	\$10,443	\$6,771	(\$3,672)	-35.2%
5540	Travel (Convention & Education)	\$8,230	\$14,834	\$6,604	80.2%
5810	Dues & Association Membership	\$1,500	\$1,009	(\$491)	-32.7%
6001	Office Supplies	\$4,500	\$4,500	\$0	0.0%
6002	Food Supplies	\$500	\$500	\$0	0.0%
6004	Medical & Lab Supplies	\$48,000	\$48,000	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$30,000	\$46,000	\$16,000	53.3%

6009	Auto Repairs & Maintenance	\$17,000	\$17,000	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$26,000	\$26,000	\$0	0.0%
6012	Books & Supplies	\$7,626	\$8,631	\$1,005	13.2%
6013	Training Supplies	\$17,300	\$5,000	(\$12,300)	-71.1%
6014	Operating Supplies	\$12,000	\$8,000	(\$4,000)	-33.3%
	Subtotal Operational Expenses	\$238,999	\$278,822	\$39,823	16.7%
Capital Outlay					
8101	Machinery & Equipment	\$37,370	\$0	(\$37,370)	-100.0%
8105	Motor Vehicle	\$0	\$0	\$0	0.0%
8207	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$37,370	\$0	(\$37,370)	-100.0%
Personnel Compensation					
1700 1	Stipend for Services	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	0.0%
Operational Expenses					
5530 1	Travel (Food & Lodging)	\$3,500	\$3,500	\$0	0.0%
5540 1	Travel (Convention & Education)	\$2,500	\$2,500	\$0	0.0%
5810 1	Dues & Association Membership	\$200	\$200	\$0	0.0%
6001 1	Office Supplies	\$1,000	\$1,000	\$0	0.0%
6012 1	Books & Supplies	\$1,000	\$1,000	\$0	0.0%
6013 1	Educational/Recreational Supplies	\$1,000	\$1,000	\$0	0.0%
6014 1	Operating Supplies	\$14,309	\$14,309	\$0	0.0%
	Subtotal Operational Expenses	\$23,509	\$23,509	\$0	0.0%
Capital Outlay					
8101 1	Machinery & Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
Capital Outlay					
8207 3	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
Capital Outlay					
8101 8	Machinery & Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
	Total Department:	\$3,373,649	\$3,406,822	\$33,173	1.0%

DEPARTMENT: Sheriff (Corrections & Detention)**DEPARTMENT CODE NUMBER: 33100**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$963,853	\$0	(\$963,853)	-100.0%
1300	Salaries (Part-Time)	\$100,245	\$0	(\$100,245)	-100.0%
	Subtotal Personnel Compensation	\$1,064,098	\$0	#####	-100.0%
Personnel Benefits					
2100	FICA	\$81,403	\$0	(\$81,403)	-100.0%
2210	VRS	\$119,518	\$0	(\$119,518)	-100.0%
2310	Hospitalization Insurance	\$202,524	\$0	(\$202,524)	-100.0%
2400	Group Life Insurance	\$4,626	\$0	(\$4,626)	-100.0%
2600	Unemployment Insurance	\$2,642	\$0	(\$2,642)	-100.0%
2700	Worker's Compensation Insurance	\$14,588	\$0	(\$14,588)	-100.0%
	Subtotal Personnel Benefits	\$425,301	\$0	(\$425,301)	-100.0%
Contractual					
3110	Professional Health Services	\$42,738	\$0	(\$42,738)	-100.0%
3163	Professional Services (GED)	\$15,757	\$0	(\$15,757)	-100.0%
3180	Contractual Services	\$7,903	\$0	(\$7,903)	-100.0%
	Subtotal Contractual	\$66,398	\$0	(\$66,398)	-100.0%
Operational Expenses					
3310	Repairs & Maintenance	\$1,600	\$0	(\$1,600)	-100.0%
3320	Maintenance & Service Contract	\$11,294	\$0	(\$11,294)	-100.0%
5130	Water & Sewer	\$32,460	\$0	(\$32,460)	-100.0%
5210	Postal Service	\$723	\$0	(\$723)	-100.0%
5230	Telecommunications	\$8,060	\$0	(\$8,060)	-100.0%
5305	Auto Insurance	\$2,616	\$0	(\$2,616)	-100.0%
5850	Miscellaneous Expenses	\$125	\$0	(\$125)	-100.0%
5851	RSW Regional Jail	\$0	\$1,069,094	1,069,094	0.0%
6001	Office Supplies	\$5,009	\$0	(\$5,009)	-100.0%
6002	Food Supplies	\$135,108	\$0	(\$135,108)	-100.0%
6004	Medical & Lab Supplies	\$10,000	\$0	(\$10,000)	-100.0%
6005	Laundry/Housekeeping Services	\$3,427	\$0	(\$3,427)	-100.0%
6006	Linen Supplies	\$701	\$0	(\$701)	-100.0%
6011	Uniforms and Wearing Apparel	\$5,070	\$0	(\$5,070)	-100.0%

Subtotal Operational Expenses		\$216,193	\$1,069,094	\$852,901	394.5%
Capital Outlay					
8101	Machinery & Equipment	\$300	\$0	(\$300)	-100.0%
8102	Furniture & Fixtures	\$700	\$0	(\$700)	-100.0%
8207	EDP Equipment	\$11,476	\$0	(\$11,476)	-100.0%
Subtotal Capital Outlay		\$12,476	\$0	(\$12,476)	-100.0%
Operational Expenses					
3310 1	Repairs & Maintenance	\$8,500	\$0	(\$8,500)	-100.0%
5540 1	Travel (Convention & Education)	\$8,000	\$0	(\$8,000)	-100.0%
6004 1	Medical & Lab Supplies	\$4,500	\$0	(\$4,500)	-100.0%
6010 1	Police Supplies (Including Firing Rang	\$4,000	\$0	(\$4,000)	-100.0%
6011 1	Uniforms and Wearing Apparel	\$0	\$0	\$0	0.0%
Subtotal Operational Expenses		\$25,000	\$0	(\$25,000)	-100.0%
Capital Outlay					
8202 1	Furniture & Fixtures	\$0	\$0	\$0	0.0%
Subtotal Capital Outlay		\$0	\$0	\$0	0.0%
Operational Expenses					
7000 2	EIP fund	\$0	\$0	\$0	0.0%
Subtotal Operational Expenses		\$0	\$0	\$0	0.0%
Capital Outlay					
8205 3	Motor Vehicle	\$0	\$0	\$0	0.0%
Subtotal Capital Outlay		\$0	\$0	\$0	0.0%
Total Department:		\$1,809,466	\$1,069,094	(\$740,372)	-40.9%

DEPARTMENT: Juvenile Probation
DEPARTMENT CODE NUMBER: 33300

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5110	Electrical Services	\$0	\$0	\$0	0.0%
5130	Water & Sewer	\$0	\$0	\$0	0.0%
5230	Telecommunications	\$2,960	\$2,960	\$0	0.0%
5420	Lease/Rent Building	\$0	\$0	\$0	0.0%
5842	Juvenile Center	\$0	\$0	\$0	0.0%
5851	Northwestern Regional Juvenile Cent	\$364,070	\$397,390	\$33,320	9.2%
6001	Office Supplies	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$367,030	\$400,350	\$33,320	9.1%
Capital Outlay					
8202	Furniture & Fixtures	\$250	\$250	\$0	0.0%
	Subtotal Capital Outlay	\$250	\$250	\$0	0.0%
Contractual					
3160 1	Miscellaneous Services	\$30,904	\$30,904	\$0	0.0%
	Subtotal Contractual	\$30,904	\$30,904	\$0	0.0%
Operational Expenses					
6001 1	Office Supplies	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$300	\$300	\$0	0.0%
Operational Expenses					
8102 2	Furniture & Fixtures Replacement	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
	Total Department:	\$398,484	\$431,804	\$33,320	8.4%

DEPARTMENT: Code Enforcement
DEPARTMENT CODE NUMBER: 34410

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$232,674	\$247,310	\$14,636	6.3%
1200	Salaries (OT)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$232,674	\$247,310	\$14,636	6.3%
Personnel Benefits					
2100	FICA	\$17,800	\$18,919	\$1,119	6.3%
2210	VRS	\$28,852	\$27,278	(\$1,574)	-5.5%
2310	Hospitalization Insurance	\$48,360	\$49,500	\$1,140	2.4%
2400	Group Life Insurance	\$1,117	\$1,632	\$515	46.1%
2600	Unemployment Insurance	\$610	\$610	\$0	0.0%
2700	Worker's Compensation Insurance	\$3,307	\$3,313	\$6	0.2%
	Subtotal Personnel Benefits	\$100,046	\$101,252	\$1,206	1.2%
Operational Expenses					
3320	Maintenance & Service Contract	\$3,000	\$1,125	(\$1,875)	-62.5%
3500	Printing	\$400	\$400	\$0	0.0%
3600	Advertising	\$150	\$150	\$0	0.0%
5210	Postal Service	\$1,000	\$1,000	\$0	0.0%
5230	Telecommunications	\$1,900	\$1,900	\$0	0.0%
5305	Auto Insurance	\$2,200	\$1,940	(\$260)	-11.8%
5510	Travel (Mileage)	\$0	\$0	\$0	0.0%
5530	Travel (Food & Lodging)	\$800	\$5,450	\$4,650	581.3%
5540	Travel (Convention & Education)	\$2,764	\$1,705	(\$1,059)	-38.3%
5810	Dues & Association Membership	\$225	\$225	\$0	0.0%
6001	Office Supplies	\$1,500	\$1,500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$12,000	\$12,000	\$0	0.0%
6009	Auto Repairs & Maintenance	\$1,500	\$2,500	\$1,000	66.7%
6011	Uniforms and Wearing Apparel	\$500	\$775	\$275	55.0%
6045	Code Books	\$6,347	\$1,000	(\$5,347)	-84.2%
	Subtotal Operational Expenses	\$34,286	\$31,670	(\$2,616)	-7.6%
Capital Outlay					
8105	Motor Vehicle	\$0	\$0	\$0	0.0%
8201	Machinery and Equipment	\$250	\$250	\$0	0.0%

8202	Furniture & Fixtures	\$250	\$250	\$0	0.0%
8203	Communications Equipment	\$400	\$400	\$0	0.0%
8207	EDP Equipment	\$250	\$300	\$50	20.0%
	Subtotal Capital Outlay	\$1,150	\$1,200	\$50	4.3%
	Total Department:	\$368,156	\$381,432	\$13,276	3.6%

DEPARTMENT: Animal Control
DEPARTMENT CODE NUMBER: 35100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$72,931	\$73,080	\$149	0.2%
1200	Salaries - Part Time	\$0	\$0	\$0	0.0%
1700	Stipends - On-Call	\$6,256	\$0	(\$6,256)	-100.0%
	Subtotal Personnel Compensation	\$79,187	\$73,080	(\$6,107)	-7.7%
Personnel Benefits					
2100	FICA	\$5,579	\$5,591	\$12	0.2%
2210	VRS	\$9,044	\$8,061	(\$983)	-10.9%
2310	Hospitalization Insurance	\$21,240	\$15,456	(\$5,784)	-27.2%
2400	Group Life Insurance	\$350	\$482	\$132	37.7%
2600	Unemployment Insurance	\$203	\$203	\$0	0.0%
2700	Worker's Compensation Insurance	\$901	\$1,038	\$137	15.2%
	Subtotal Personnel Benefits	\$37,317	\$30,831	(\$6,486)	-17.4%
Operational Expenses					
5230	Telecommunications	\$2,159	\$2,202	\$43	2.0%
5305	Auto Insurance	\$1,308	\$1,347	\$39	3.0%
5540	Travel (Convention & Education)	\$500	\$1,000	\$500	100.0%
5820	Claims/Bounties	\$1,850	\$1,850	\$0	0.0%
6001	Office Supplies	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$10,330	\$11,968	\$1,638	15.9%
6009	Auto Repairs & Maintenance	\$4,369	\$4,369	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$789	\$789	\$0	0.0%
6033	Dog Tags	\$617	\$617	\$0	0.0%
6099	Dog Warden Supplies / Fire Marshal	\$475	\$1,003	\$528	111.2%
	Subtotal Operational Expenses	\$22,397	\$25,145	\$2,748	12.3%
Capital Outlay					
8105	Motor Vehicle	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
	Total Department:	\$138,901	\$129,056	(\$9,845)	-7.1%

DEPARTMENT: Animal Shelter
DEPARTMENT CODE NUMBER: 35200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
6097	Siezed Dogs	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
Personnel Compensation					
1100	Salaries (Regular)	\$119,482	\$119,481	(\$1)	0.0%
1300	Salaries (Part-Time)	\$14,397	\$14,397	\$0	0.0%
	Subtotal Personnel Compensation	\$133,879	\$133,878	(\$1)	0.0%
Personnel Benefits					
2100	FICA	\$10,242	\$10,242	\$0	0.0%
2210	VRS	\$14,816	\$13,179	(\$1,637)	-11.0%
2310	Hospitalization Insurance	\$24,048	\$24,624	\$576	2.4%
2400	Group Life Insurance	\$574	\$789	\$215	37.5%
2600	Unemployment Insurance	\$508	\$508	\$0	0.0%
2700	Worker's Compensation Insurance	\$1,379	\$1,379	\$0	0.0%
	Subtotal Personnel Benefits	\$51,567	\$50,721	(\$846)	-1.6%
Operational Expenses					
3310	Repairs & Maintenance	\$1,500	\$500	(\$1,000)	-66.7%
3320	Maintenance & Service Contract	\$1,800	\$2,130	\$330	18.3%
3500	Printing	\$400	\$400	\$0	0.0%
3600	Advertising	\$50	\$50	\$0	0.0%
5110	Electrical Services	\$8,000	\$10,000	\$2,000	25.0%
5120	Heating Services	\$3,000	\$3,000	\$0	0.0%
5130	Water & Sewer	\$400	\$400	\$0	0.0%
5210	Postal Service	\$150	\$150	\$0	0.0%
5230	Telecommunications	\$2,600	\$2,400	(\$200)	-7.7%
5305	Auto Insurance	\$439	\$450	\$11	2.5%
5309	Contractors Equipment Insurance	\$0	\$0	\$0	0.0%
5510	Travel (Mileage)	\$100	\$100	\$0	0.0%
5530	Travel (Food & Lodging)	\$500	\$500	\$0	0.0%
5540	Travel (Convention & Education)	\$500	\$500	\$0	0.0%
5610	Payment to Health Department	\$500	\$500	\$0	0.0%
5810	Dues & Association Membership	\$300	\$100	(\$200)	-66.7%

6001	Office Supplies	\$2,000	\$2,000	\$0	0.0%
6002	Food Supplies	\$100	\$0	(\$100)	-100.0%
6004	Medical & Lab Supplies	\$10,500	\$10,500	\$0	0.0%
6005	Laundry/Housekeeping Services	\$3,000	\$4,000	\$1,000	33.3%
6007	Repairs & Maintenance Supplies	\$500	\$300	(\$200)	-40.0%
6008	Vehicles Supplies (Gas)	\$500	\$550	\$50	10.0%
6009	Auto Repairs & Maintenance	\$500	\$500	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$1,000	\$1,000	\$0	0.0%
6014	Operating Supplies	\$4,000	\$4,000	\$0	0.0%
6030	Dog and Cat Food	\$300	\$300	\$0	0.0%
6099	Spay and Neuter	\$10,000	\$10,000	\$0	0.0%
	Subtotal Operational Expenses	\$52,639	\$54,330	\$1,691	3.2%
Capital Outlay					
8102	Furniture & Fixtures	\$500	\$500	\$0	0.0%
8107	EDP Equipment Replacement	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$500	\$500	\$0	0.0%
	Total Department:	\$238,585	\$239,429	\$844	0.4%

DEPARTMENT: Medical Examiner
DEPARTMENT CODE NUMBER: 35300

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3110	Professional Health Services	\$900	\$900	\$0	0.0%
	Subtotal Contractual	\$900	\$900	\$0	0.0%
	Total Department:	\$900	\$900	\$0	0.0%

DEPARTMENT: Emergency Services/Civil Defense**DEPARTMENT CODE NUMBER: 35500**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$595,625	\$633,613	\$37,988	6.4%
1200	Salaries (Overtime)	\$63,223	\$61,983	(\$1,240)	-2.0%
1300	Salaries (Part-Time)	\$5,176	\$5,075	(\$101)	-2.0%
	Subtotal Personnel Compensation	\$664,024	\$700,671	\$36,647	5.5%
Personnel Benefits					
2100	FICA	\$50,798	\$53,601	\$2,803	5.5%
2210	VRS	\$81,697	\$76,724	(\$4,973)	-6.1%
2310	Hospitalization Insurance	\$144,584	\$167,196	\$22,612	15.6%
2400	Group Life Insurance	\$3,162	\$4,591	\$1,429	45.2%
2600	Unemployment Insurance	\$1,638	\$1,745	\$107	6.5%
2700	Worker's Compensation Insurance	\$797	\$841	\$44	5.5%
	Subtotal Personnel Benefits	\$282,676	\$304,698	\$22,022	7.8%
Operational Expenses					
3310	Repairs & Maintenance	\$5,000	\$5,000	\$0	0.0%
3320	Maintenance & Service Contract	\$69,491	\$112,202	\$42,711	61.5%
5210	Postal Service	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$40,000	\$36,000	(\$4,000)	-10.0%
5510	Travel (Mileage)	\$800	\$800	\$0	0.0%
5530	Travel (Food & Lodging)	\$1,000	\$1,000	\$0	0.0%
5540	Travel (Convention & Education)	\$3,000	\$3,000	\$0	0.0%
5810	Dues & Association Membership	\$177	\$177	\$0	0.0%
6001	Office Supplies	\$5,100	\$5,100	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,800	\$2,000	\$200	11.1%
6011	Uniforms and Wearing Apparel	\$1,000	\$1,533	\$533	53.3%
6014	Operating Supplies	\$0	\$0	\$0	0.0%
7005	Training School	\$16,700	\$16,700	\$0	0.0%
	Subtotal Operational Expenses	\$144,168	\$183,612	\$39,444	27.4%
Capital Outlay					
8101	Machinery & Equipment	\$0	\$0	\$0	0.0%
8102	Furniture & Fixtures	\$2,000	\$2,000	\$0	0.0%
	Subtotal Capital Outlay	\$2,000	\$2,000	\$0	0.0%

Operational Expenses

3310 13	Repairs & Maintenance	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
	Total Department:	\$1,092,868	\$1,190,981	\$98,113	9.0%

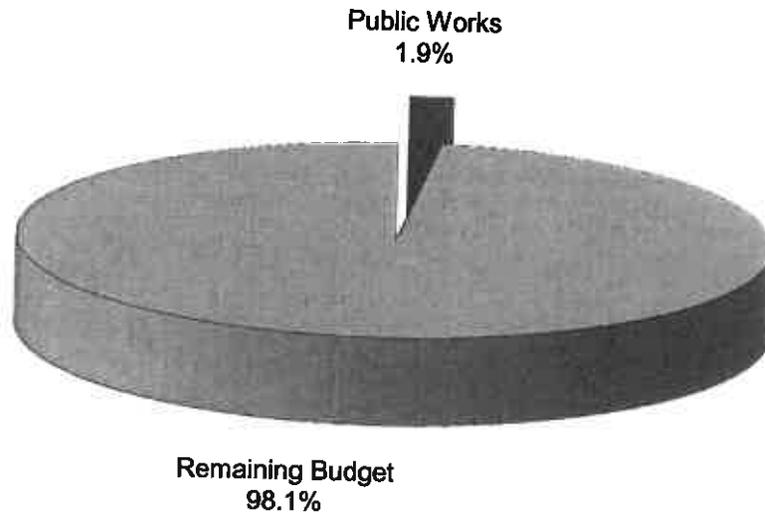
TAB H

EXPENDITURES:

PUBLIC WORKS

PUBLIC WORKS

Comparison to Total Budget



DEPARTMENT: General Properties
DEPARTMENT CODE NUMBER: 43200

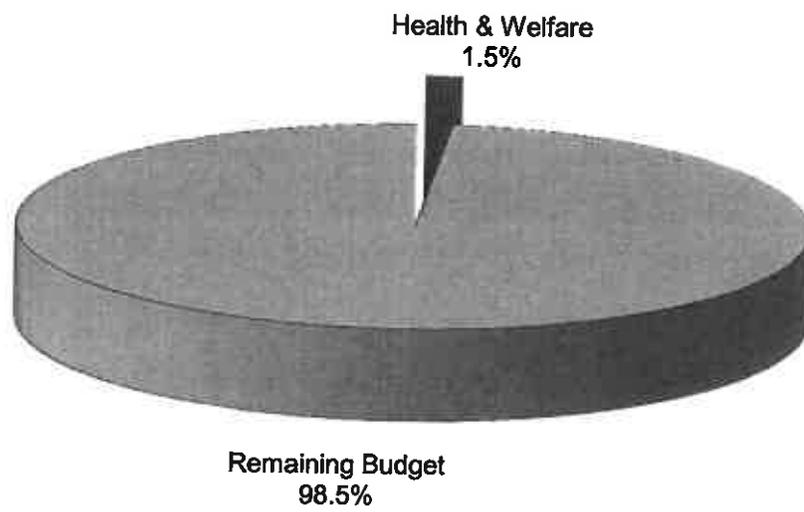
Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$229,907	\$229,905	(\$2)	0.0%
1200	Salaries (Overtime)	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$84,467	\$82,811	(\$1,656)	-2.0%
	Subtotal Personnel Compensation	\$314,374	\$312,716	(\$1,658)	-0.5%
Personnel Benefits					
2100	FICA	\$24,050	\$23,923	(\$127)	-0.5%
2210	VRS	\$28,508	\$25,359	(\$3,149)	-11.0%
2310	Hospitalization Insurance	\$48,360	\$49,500	\$1,140	2.4%
2400	Group Life Insurance	\$1,104	\$1,517	\$413	37.4%
2600	Unemployment Insurance	\$1,266	\$1,266	\$0	0.0%
2700	Worker's Compensation Insurance	\$6,504	\$6,466	(\$38)	-0.6%
	Subtotal Personnel Benefits	\$109,792	\$108,031	(\$1,761)	-1.6%
Contractual					
3150	Professional Services	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$0	\$0	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$126,973	\$126,973	\$0	0.0%
3320	Maintenance & Service Contract	\$111,654	\$124,000	\$12,346	11.1%
5110	Electrical Services	\$239,360	\$272,887	\$33,527	14.0%
5120	Heating Services	\$48,000	\$29,000	(\$19,000)	-39.6%
5130	Water & Sewer	\$15,000	\$12,800	(\$2,200)	-14.7%
5230	Telecommunications	\$26,350	\$28,500	\$2,150	8.2%
5301	Power Equip. & Mach. Insurance	\$4,600	\$4,600	\$0	0.0%
5302	Fire Insurance	\$27,000	\$27,000	\$0	0.0%
5305	Auto Insurance	\$7,250	\$6,800	(\$450)	-6.2%
5309	Contractors Equipment Insurance	\$20	\$20	\$0	0.0%
5510	Travel (Mileage)	\$0	\$0	\$0	0.0%
5540	Travel (Convention & Education)	\$445	\$1,680	\$1,235	277.5%
6001	Office Supplies	\$518	\$507	(\$11)	-2.1%
6004	Safety Supplies and Equipment	\$686	\$716	\$30	4.4%
6005	Laundry/Housekeeping Services	\$41,972	\$32,000	(\$9,972)	-23.8%

6007	Repairs & Maintenance Supplies	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$10,118	\$10,118	\$0	0.0%
6009	Auto Repairs & Maintenance	\$3,984	\$4,500	\$516	13.0%
6011	Uniforms and Wearing Apparel	\$4,277	\$4,537	\$260	6.1%
	Subtotal Operational Expenses	\$668,207	\$686,638	\$18,431	2.8%
Capital Outlay					
8102	Furniture & Fixtures	\$0	\$0	\$0	0.0%
8105	Motor Vehicle	\$0	\$0	\$0	0.0%
8201	Machinery & Equipment (new)	\$0	\$0	\$0	0.0%
8202	Machinery & Equipment (replacement	\$0	\$0	\$0	0.0%
8205	Vehicle	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
Operational Expenses					
3310 1	Repairs & Maintenance - Jail	\$15,000	\$0	(\$15,000)	-100.0%
	Subtotal Operational Expenses	\$15,000	\$0	(\$15,000)	-100.0%
Operational Expenses					
3310 2	Repairs & Maintenance - County Far	\$5,000	\$5,000	\$0	0.0%
	Subtotal Operational Expenses	\$5,000	\$5,000	\$0	0.0%
Operational Expenses					
3310 3	Repairs & Maintenance - CGOB	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
Operational Expenses					
3310 4	Repairs & Maintenance - County Far	\$37,025	\$0	(\$37,025)	-100.0%
	Subtotal Operational Expenses	\$37,025	\$0	(\$37,025)	-100.0%
	Total Department:	\$1,149,398	\$1,112,385	(\$37,013)	-3.2%

TAB I
EXPENDITURES:
HEALTH & WELFARE

HEALTH & WELFARE

Comparison to Total Budget



DEPARTMENT: Local Health Department

DEPARTMENT CODE NUMBER: 51100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5610	Payment to Health Department	\$294,708	\$303,374	\$8,666	2.9%
	Subtotal Operational Expenses	\$294,708	\$303,374	\$8,666	2.9%
	Total Department:	\$294,708	\$303,374	\$8,666	2.9%

DEPARTMENT: Mental Health

DEPARTMENT CODE NUMBER: 52100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5620	Payment to Mental Health	\$229,187	\$240,646	\$11,459	5.0%
5649	Contribution - Concern Hotline	\$1,000	\$1,000	\$0	0.0%
	Subtotal Operational Expenses	\$230,187	\$241,646	\$11,459	5.0%
	Total Department:	\$230,187	\$241,646	\$11,459	5.0%

DEPARTMENT: State and Local Hospitalization

DEPARTMENT CODE NUMBER: 53220

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5712	Hospitalization	\$0	\$0	\$0	0.0%
Subtotal Operational Expenses		\$0	\$0	\$0	0.0%
Total Department:		\$0	\$0	\$0	0.0%

DEPARTMENT: Area Agency on Aging

DEPARTMENT CODE NUMBER: 53230

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5656	Payment - Area Agency on Aging	\$83,000	\$83,000	\$0	0.0%
Subtotal Operational Expenses		\$83,000	\$83,000	\$0	0.0%
Total Department:		\$83,000	\$83,000	\$0	0.0%

DEPARTMENT: Tax Relief Elderly/Handicapped

DEPARTMENT CODE NUMBER: 53300

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5865	Tax Relief Elderly/Handicapped	\$150,000	\$150,000	\$0	0.0%
	Subtotal Operational Expenses	\$150,000	\$150,000	\$0	0.0%
	Total Department:	\$150,000	\$150,000	\$0	0.0%

DEPARTMENT: County Farm/Home
DEPARTMENT CODE NUMBER: 53400

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5110	Electrical Services	\$5,700	\$5,700	\$0	0.0%
5120	Heating Services	\$7,100	\$11,000	\$3,900	54.9%
5130	Water & Sewer	\$900	\$1,600	\$700	77.8%
5657	Payment/Shenandoah Alliance for Sh	\$40,000	\$40,000	\$0	0.0%
	Subtotal Operational Expenses	\$53,700	\$58,300	\$4,600	8.6%
	Total Department:	\$53,700	\$58,300	\$4,600	8.6%

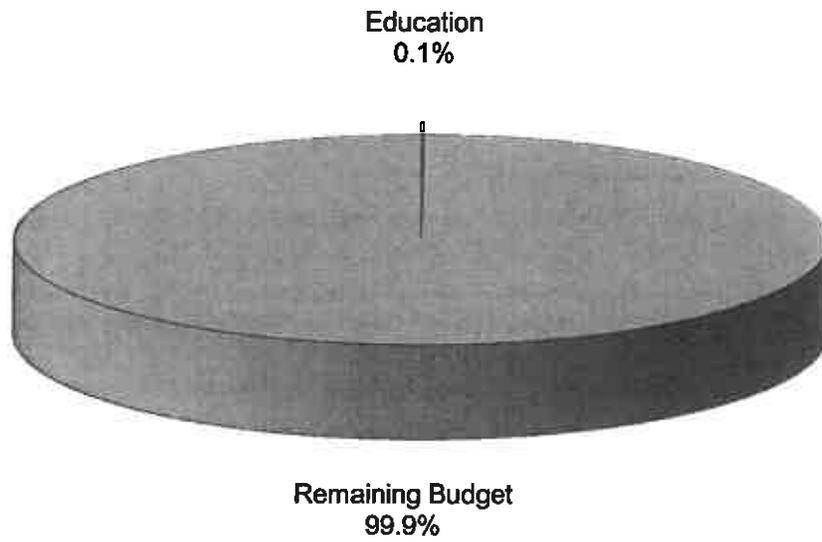
DEPARTMENT: Support/Social Services

DEPARTMENT CODE NUMBER: 53500

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5693	Shenandoah Valley Discovery Museu	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
Operational Expenses					
5660	Contribution/Response	\$10,000	\$10,000	\$0	0.0%
5661	Access Independence	\$1,000	\$1,000	\$0	0.0%
5676	Blue Ridge Legal Services	\$1,000	\$1,000	\$0	0.0%
5684	Free Medical Clinic	\$30,000	\$30,000	\$0	0.0%
5685	Apple Valley Mediation Network	\$0	\$0	\$0	0.0%
5689	Shenandoah Dental Clinic	\$0	\$0	\$0	0.0%
5690	VA Coalition to End Homelessness	\$0	\$0	\$0	0.0%
5691	Help with Housing	\$0	\$0	\$0	0.0%
5692	A Small Hand	\$0	\$0	\$0	0.0%
6098	Humane Society	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$42,000	\$42,000	\$0	0.0%
	Total Department:	\$42,000	\$42,000	\$0	0.0%

EDUCATION

Comparison to Total Budget



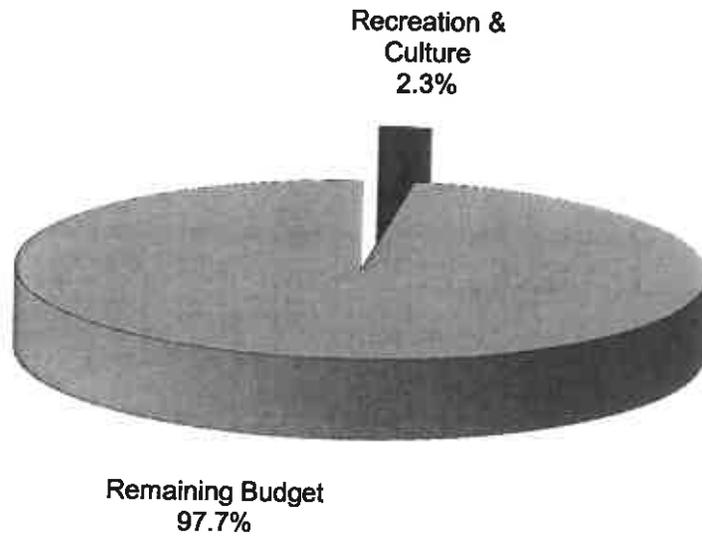
DEPARTMENT: Community Colleges
DEPARTMENT CODE NUMBER: 68000

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5662	Contribution/Lord Fairfax Community	\$44,004	\$43,057	(\$947)	-2.2%
	Subtotal Operational Expenses	\$44,004	\$43,057	(\$947)	-2.2%
	Total Department:	\$44,004	\$43,057	(\$947)	-2.2%

TAB K
EXPENDITURES:
RECREATION & CULTURAL

RECREATION & CULTURE

Comparison to Total Budget



DEPARTMENT: Parks and Recreation
DEPARTMENT CODE NUMBER: 71200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$177,915	\$215,931	\$38,016	21.4%
1200	Salaries (OT)	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$54,027	\$0	(\$54,027)	-100.0%
1710	Salaries (Seasonal)	\$64,267	\$65,372	\$1,105	1.7%
	Subtotal Personnel Compensation	\$296,209	\$281,303	(\$14,906)	-5.0%
Personnel Benefits					
2100	FICA	\$22,553	\$21,520	(\$1,033)	-4.6%
2210	VRS	\$22,061	\$23,817	\$1,756	8.0%
2310	Hospitalization Insurance	\$24,048	\$30,780	\$6,732	28.0%
2400	Group Life Insurance	\$855	\$1,425	\$570	66.7%
2600	Unemployment Insurance	\$610	\$610	\$0	0.0%
2700	Worker's Compensation Insurance	\$5,996	\$6,329	\$333	5.6%
	Subtotal Personnel Benefits	\$76,123	\$84,481	\$8,358	11.0%
Contractual					
3180	Contractual Services	\$4,950	\$4,950	\$0	0.0%
	Subtotal Contractual	\$4,950	\$4,950	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$2,000	\$2,000	\$0	0.0%
3320	Maintenance & Service Contract	\$10,530	\$10,650	\$120	1.1%
3500	Printing	\$1,000	\$1,000	\$0	0.0%
3600	Advertising	\$500	\$500	\$0	0.0%
5110	Electrical Services	\$1,080	\$1,440	\$360	33.3%
5120	Heating Services	\$0	\$0	\$0	0.0%
5130	Water & Sewer	\$495	\$405	(\$90)	-18.2%
5210	Postal Service	\$2,500	\$2,500	\$0	0.0%
5230	Telecommunications	\$2,553	\$3,300	\$747	29.3%
5305	Auto Insurance	\$2,500	\$2,500	\$0	0.0%
5309	Contractors Equipment Insurance	\$0	\$0	\$0	0.0%
5410	Lease/Purchase Equipment	\$3,060	\$3,060	\$0	0.0%
5510	Travel (Mileage)	\$242	\$255	\$13	5.4%
5530	Travel (Food & Lodging)	\$5,127	\$2,692	(\$2,435)	-47.5%

5540	Travel (Convention & Education)	\$2,809	\$2,905	\$96	3.4%
5810	Dues & Association Membership	\$1,390	\$1,265	(\$125)	-9.0%
5875	Shenandoah County Soccer League	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$1,808	\$1,751	(\$57)	-3.2%
6003	Agricultural Supplies	\$10,237	\$9,702	(\$535)	-5.2%
6005	Laundry/Housekeeping Services	\$1,806	\$1,000	(\$806)	-44.6%
6007	Repairs & Maintenance Supplies	\$1,250	\$1,250	\$0	0.0%
6009	Auto Repairs & Maintenance	\$4,790	\$4,790	\$0	0.0%
6013	Educational/Recreational Supplies	\$800	\$800	\$0	0.0%
6015	Merchandise/Resale	\$0	\$0	\$0	0.0%
6060	Power Equipment Supplies	\$2,700	\$2,700	\$0	0.0%
	Subtotal Operational Expenses	\$59,177	\$56,465	(\$2,712)	-4.6%

Capital Outlay

8105	Motor Vehicle	\$0	\$0	\$0	0.0%
8207	EDP Equipment	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$1,000	\$1,000	\$0	0.0%

Contractual

3180 1	Contractual Services	\$91,790	\$78,377	(\$13,413)	-14.6%
	Subtotal Contractual	\$91,790	\$78,377	(\$13,413)	-14.6%

Operational Expenses

3500 1	Printing	\$25,000	\$22,000	(\$3,000)	-12.0%
3600 1	Advertising	\$4,520	\$6,005	\$1,485	32.9%
5210 1	Postal Service	\$12,000	\$12,000	\$0	0.0%
5410 1	Lease/Purchase Equipment	\$2,280	\$1,050	(\$1,230)	-53.9%
5420 1	Lease/Rent Building	\$1,068	\$35	(\$1,033)	-96.7%
5430 1	Rental Identi-Kit	\$5,760	\$3,600	(\$2,160)	-37.5%
5440 1	Modem Rental	\$1,600	\$1,000	(\$600)	-37.5%
5520 1	Travel (Fares)	\$9,149	\$9,130	(\$19)	-0.2%
5880 1	Events Enterprise	\$0	\$0	\$0	0.0%
5897 1	Bank Service Charges	\$4,000	\$3,800	(\$200)	-5.0%
6001 1	Office Supplies	\$4,114	\$1,000	(\$3,114)	-75.7%
6002 1	Food Supplies	\$2,486	\$2,635	\$149	6.0%
6003 1	Agricultural Supplies	\$0	\$0	\$0	0.0%
6011 1	Uniforms and Wearing Apparel	\$1,250	\$1,250	\$0	0.0%
6013 1	Educational/Recreational Supplies	\$8,095	\$8,000	(\$95)	-1.2%
6015 1	Merchandise/Resale	\$83,559	\$145,275	\$61,716	73.9%
	Subtotal Operational Expenses	\$164,881	\$216,780	\$51,899	31.5%

Other

9203 1	Refunds/Building Permits	\$5,200	\$4,000	(\$1,200)	-23.1%
	Subtotal Other	\$5,200	\$4,000	(\$1,200)	-23.1%
	Total Department:	\$699,330	\$727,356	\$28,026	4.0%

DEPARTMENT: Operation of TV Translators
DEPARTMENT CODE NUMBER: 71500

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
3310	Repairs & Maintenance	\$2,000	\$2,000	\$0	0.0%
5110	Electrical Services	\$2,000	\$2,200	\$200	10.0%
5420	Lease/Rent Building	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$4,000	\$4,200	\$200	5.0%
	Total Department:	\$4,000	\$4,200	\$200	5.0%

DEPARTMENT: Cultural Services
DEPARTMENT CODE NUMBER: 72600

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5663	Shenandoah Valley Music Festival	\$5,000	\$5,000	\$0	0.0%
5668	Northern Virginia 4-H Center	\$1,500	\$1,500	\$0	0.0%
5684	Masterworks Chorus	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$6,500	\$6,500	\$0	0.0%
	Total Department:	\$6,500	\$6,500	\$0	0.0%

DEPARTMENT: Library Administration**DEPARTMENT CODE NUMBER: 73100**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$294,885	\$294,886	\$1	0.0%
1300	Salaries (Part-Time)	\$100,698	\$100,698	\$0	0.0%
	Subtotal Personnel Compensation	\$395,583	\$395,584	\$1	0.0%
Personnel Benefits					
2100	FICA	\$30,262	\$30,262	\$0	0.0%
2210	VRS	\$36,566	\$32,526	(\$4,040)	-11.0%
2310	Hospitalization Insurance	\$45,288	\$46,356	\$1,068	2.4%
2400	Group Life Insurance	\$1,415	\$1,946	\$531	37.5%
2600	Unemployment Insurance	\$1,219	\$1,244	\$25	2.1%
2700	Worker's Compensation Insurance	\$475	\$474	(\$1)	-0.2%
	Subtotal Personnel Benefits	\$115,225	\$112,808	(\$2,417)	-2.1%
Contractual					
3120	Professional Services (Audit)	\$4,250	\$4,250	\$0	0.0%
3150	Professional Services - Legal	\$2,000	\$2,000	\$0	0.0%
3166	Contractual Services	\$34,331	\$34,331	\$0	0.0%
	Subtotal Contractual	\$40,581	\$40,581	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$3,700	\$3,700	\$0	0.0%
3320	Maintenance & Service Contract	\$3,500	\$3,500	\$0	0.0%
3500	Printing	\$500	\$500	\$0	0.0%
3600	Advertising	\$650	\$650	\$0	0.0%
5110	Electrical Services	\$15,000	\$18,500	\$3,500	23.3%
5120	Heating Services	\$1,200	\$1,200	\$0	0.0%
5130	Water & Sewer	\$1,280	\$1,280	\$0	0.0%
5210	Postal Service	\$1,250	\$1,250	\$0	0.0%
5230	Telecommunications	\$14,700	\$17,460	\$2,760	18.8%
5300	Insurance	\$6,650	\$6,750	\$100	1.5%
5305	Auto Insurance	\$445	\$445	\$0	0.0%
5420	Lease/Rent Building	\$3,600	\$3,600	\$0	0.0%
5510	Travel (Mileage)	\$800	\$950	\$150	18.8%
5530	Travel (Food & Lodging)	\$1,500	\$1,500	\$0	0.0%

5540	Travel (Convention & Education)	\$800	\$800	\$0	0.0%
5810	Dues & Association Membership	\$1,150	\$1,150	\$0	0.0%
6001	Office Supplies	\$12,000	\$12,000	\$0	0.0%
6005	Laundry/Housekeeping Services	\$500	\$500	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$800	\$700	(\$100)	-12.5%
6008	Vehicles Supplies (Gas)	\$1,500	\$1,500	\$0	0.0%
6009	Auto Repairs & Maintenance	\$750	\$500	(\$250)	-33.3%
6012	Books & Supplies	\$250	\$250	\$0	0.0%
6013	Educational/Recreational Supplies	\$11,715	\$11,715	\$0	0.0%
6014	Operating Supplies	\$500	\$500	\$0	0.0%
	Subtotal Operational Expenses	\$84,740	\$90,900	\$6,160	7.3%
Capital Outlay					
8102	Furniture & Fixtures	\$1,000	\$1,000	\$0	0.0%
8202	Furniture & Fixtures	\$900	\$900	\$0	0.0%
8207	EDP Equipment	\$4,565	\$4,565	\$0	0.0%
	Subtotal Capital Outlay	\$6,465	\$6,465	\$0	0.0%
	Total Department:	\$642,594	\$646,338	\$3,744	0.6%

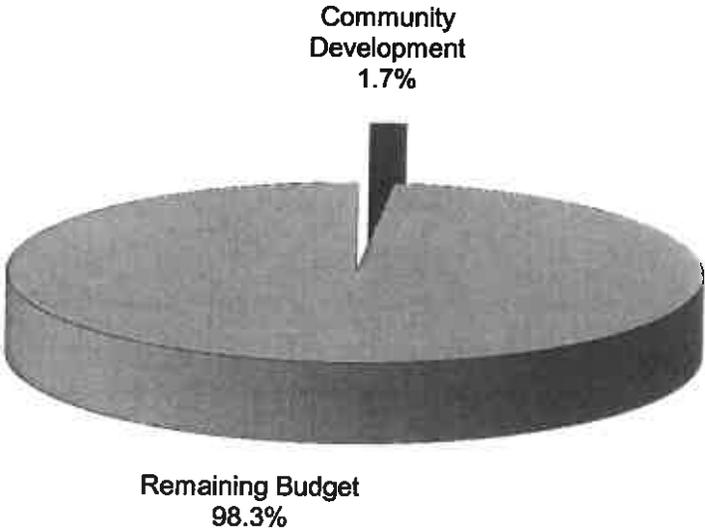
TAB L

EXPENDITURES:

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

Comparison to Total Budget



DEPARTMENT: Planning and Zoning
DEPARTMENT CODE NUMBER: 81100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$225,933	\$227,878	\$1,945	0.9%
1711	Remuneration/County Planning Com	\$5,600	\$5,600	\$0	0.0%
1712	Remuneration/District Planning Com	\$500	\$450	(\$50)	-10.0%
1713	Remuneration/Board of Zoning Appea	\$1,500	\$1,500	\$0	0.0%
	Subtotal Personnel Compensation	\$233,533	\$235,428	\$1,895	0.8%
Personnel Benefits					
2100	FICA	\$17,284	\$17,433	\$149	0.9%
2210	VRS	\$28,016	\$25,135	(\$2,881)	-10.3%
2310	Hospitalization Insurance	\$36,204	\$37,068	\$864	2.4%
2400	Group Life Insurance	\$1,084	\$1,504	\$420	38.7%
2600	Unemployment Insurance	\$508	\$508	\$0	0.0%
2700	Worker's Compensation Insurance	\$1,755	\$2,318	\$563	32.1%
	Subtotal Personnel Benefits	\$84,851	\$83,966	(\$885)	-1.0%
Contractual					
3150	Professional Services	\$5,000	\$5,000	\$0	0.0%
3160	Miscellaneous Services	\$0	\$0	\$0	0.0%
3190	Codifying Ordinance	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$5,000	\$5,000	\$0	0.0%
Operational Expenses					
3310	Repairs & Maintenance	\$0	\$0	\$0	0.0%
3320	Maintenance & Service Contract	\$3,504	\$1,125	(\$2,379)	-67.9%
3500	Printing	\$100	\$100	\$0	0.0%
3600	Advertising	\$2,000	\$2,000	\$0	0.0%
5210	Postal Service	\$1,500	\$1,500	\$0	0.0%
5230	Telecommunications	\$1,000	\$1,000	\$0	0.0%
5305	Auto Insurance	\$878	\$878	\$0	0.0%
5510	Travel (Mileage)	\$2,039	\$1,740	(\$299)	-14.7%
5530	Travel (Food & Lodging)	\$2,787	\$2,637	(\$150)	-5.4%
5540	Travel (Convention & Education)	\$7,384	\$4,159	(\$3,225)	-43.7%
5810	Dues & Association Membership	\$929	\$929	\$0	0.0%
6001	Office Supplies	\$2,000	\$2,000	\$0	0.0%

6008	Vehicles Supplies (Gas)	\$1,000	\$1,000	\$0	0.0%
6009	Auto Repairs & Maintenance	\$800	\$800	\$0	0.0%
6014	Operating Supplies	\$0	\$0	\$0	0.0%
7004	Lord Fairfax Planning Commission	\$17,713	\$17,713	\$0	0.0%
	Subtotal Operational Expenses	\$43,634	\$37,581	(\$6,053)	-13.9%
Capital Outlay					
8202	Furniture & Fixtures	\$750	\$0	(\$750)	-100.0%
	Subtotal Capital Outlay	\$750	\$0	(\$750)	-100.0%
	Total Department:	\$367,768	\$361,975	(\$5,793)	-1.6%

DEPARTMENT: Economic Development**DEPARTMENT CODE NUMBER: 81500**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	0.0%
Personnel Benefits					
2100	FICA	\$0	\$0	\$0	0.0%
2210	VRS	\$0	\$0	\$0	0.0%
2310	Hospitalization Insurance	\$0	\$0	\$0	0.0%
2400	Group Life Insurance	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$0	\$0	\$0	0.0%
2700	Worker's Compensation Insurance	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$0	\$0	\$0	0.0%
Contractual					
3160	Professional Services	\$17,000	\$17,000	\$0	0.0%
	Subtotal Contractual	\$17,000	\$17,000	\$0	0.0%
Operational Expenses					
3320	Maintenance & Service Contract	\$47	\$47	\$0	0.0%
3500	Printing	\$300	\$300	\$0	0.0%
3600	Advertising	\$0	\$0	\$0	0.0%
5210	Postal Service	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$900	\$900	\$0	0.0%
5305	Auto Insurance	\$0	\$0	\$0	0.0%
5307	Public Officials Liability Insurance	\$0	\$0	\$0	0.0%
5510	Travel (Mileage)	\$100	\$100	\$0	0.0%
5530	Travel (Food & Lodging)	\$300	\$800	\$500	166.7%
5540	Travel (Convention & Education)	\$500	\$500	\$0	0.0%
5810	Dues & Association Membership	\$520	\$520	\$0	0.0%
5875	Support of Existing Industry	\$18,000	\$18,000	\$0	0.0%
5876	Support of New Industry	\$2,500	\$2,500	\$0	0.0%
5877	Support of Agriculture	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$500	\$500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$0	\$0	\$0	0.0%
6009	Auto Repairs & Maintenance	\$0	\$0	\$0	0.0%

6012	Books & Supplies	\$0	\$0	\$0	0.0%
7004	Shenandoah Valley Partnership	\$31,586	\$31,586	\$0	0.0%
	Subtotal Operational Expenses	\$55,353	\$55,853	\$500	0.9%
Capital Outlay					
8207	EDP Equipment	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
	Total Department:	\$72,353	\$72,853	\$500	0.7%

DEPARTMENT: Tourism**DEPARTMENT CODE NUMBER: 81550**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$47,146	\$45,997	(\$1,149)	-2.4%
1300	Salaries (Part-time)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$47,146	\$45,997	(\$1,149)	-2.4%
Personnel Benefits					
2100	FICA	\$3,607	\$3,519	(\$88)	-2.4%
2210	VRS	\$5,846	\$5,073	(\$773)	-13.2%
2310	Hospitalization Insurance	\$9,084	\$0	(\$9,084)	-100.0%
2400	Group Life Insurance	\$226	\$304	\$78	34.5%
2600	Unemployment Insurance	\$101	\$101	\$0	0.0%
2700	Worker's Compensation Insurance	\$56	\$55	(\$1)	-1.8%
	Subtotal Personnel Benefits	\$18,920	\$9,052	(\$9,868)	-52.2%
Contractual					
3160	Professional Services	\$7,900	\$9,400	\$1,500	19.0%
3180	Contractual Services	\$5,000	\$5,500	\$500	10.0%
	Subtotal Contractual	\$12,900	\$14,900	\$2,000	15.5%
Operational Expenses					
3320	Maintenance & Service Contract	\$55	\$55	\$0	0.0%
3500	Printing	\$24,000	\$20,000	(\$4,000)	-16.7%
3600	Advertising	\$42,516	\$44,050	\$1,534	3.6%
5210	Postal Service	\$6,325	\$6,825	\$500	7.9%
5230	Telecommunications	\$600	\$1,430	\$830	138.3%
5510	Travel (Mileage)	\$2,000	\$2,000	\$0	0.0%
5530	Travel (Food & Lodging)	\$1,150	\$1,150	\$0	0.0%
5540	Travel (Convention & Education)	\$1,075	\$1,150	\$75	7.0%
5663	Shenandoah Valley Music Festival	\$5,000	\$5,000	\$0	0.0%
5810	Dues & Association Membership	\$1,705	\$1,830	\$125	7.3%
5850	Other Expenses	\$0	\$0	\$0	0.0%
5878	Support of Tourism Attractions	\$19,740	\$14,250	(\$5,490)	-27.8%
6001	Office Supplies	\$500	\$500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,158	\$1,200	\$42	3.6%
6009	Auto Repairs & Maintenance	\$0	\$0	\$0	0.0%

Subtotal Operational Expenses		\$105,824	\$99,440	(\$6,384)	-6.0%
Capital Outlay					
8202	Furniture and Fixture	\$0	\$0	\$0	0.0%
8203	Communications Equipment	\$0	\$0	\$0	0.0%
Subtotal Capital Outlay		\$0	\$0	\$0	0.0%
Total Department:		\$184,790	\$169,389	(\$15,401)	-8.3%

DEPARTMENT: Litter Control Program

DEPARTMENT CODE NUMBER: 81600

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5672	Litter Control Program	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	0.0%
	Total Department:	\$0	\$0	\$0	0.0%

DEPARTMENT: Soil/Water Conservation District

DEPARTMENT CODE NUMBER: 82400

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$157,000	\$157,000	\$0	0.0%
1300	Salaries (Part-Time)	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$157,000	\$157,000	\$0	0.0%
Personnel Benefits					
2100	FICA	\$12,000	\$12,000	\$0	0.0%
2210	VRS	\$22,250	\$22,250	\$0	0.0%
2310	Health Insurance	\$25,275	\$25,275	\$0	0.0%
2400	Group Life Insurance	\$440	\$440	\$0	0.0%
2600	Unemployment Insurance	\$475	\$475	\$0	0.0%
2700	Workers Comp	\$410	\$410	\$0	0.0%
	Subtotal Personnel Benefits	\$60,850	\$60,850	\$0	0.0%
Operational Expenses					
5673	Soil/Water Conservation District	\$11,000	\$11,000	\$0	0.0%
5685	Friends of the North Fork	\$2,000	\$2,000	\$0	0.0%
5688	Shen. Valley Regional Water	\$6,625	\$0	(\$6,625)	-100.0%
	Subtotal Operational Expenses	\$19,625	\$13,000	(\$6,625)	-33.8%
	Total Department:	\$237,475	\$230,850	(\$6,625)	-2.8%

DEPARTMENT: Gypsy Moth Control Program

DEPARTMENT CODE NUMBER: 82700

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3180	Contractual Services	\$1,300	\$0	(\$1,300)	-100.0%
	Subtotal Contractual	\$1,300	\$0	(\$1,300)	-100.0%
	Total Department:	\$1,300	\$0	(\$1,300)	-100.0%

DEPARTMENT: Cooperative Extension Service**DEPARTMENT CODE NUMBER: 83500**

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$32,766	\$32,767	\$1	0.0%
1700	Stipend - Summer 4H	\$11,000	\$11,000	\$0	0.0%
	Subtotal Personnel Compensation	\$43,766	\$43,767	\$1	0.0%
Personnel Benefits					
2100	FICA	\$2,507	\$2,507	\$0	0.0%
2210	VRS	\$4,063	\$3,614	(\$449)	-11.1%
2310	Hospitalization Insurance	\$12,156	\$12,432	\$276	2.3%
2400	Group Life Insurance	\$157	\$216	\$59	37.6%
2600	Unemployment Insurance	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$39	\$39	\$0	0.0%
	Subtotal Personnel Benefits	\$19,024	\$18,910	(\$114)	-0.6%
Contractual					
3166	Contractual Services	\$425	\$425	\$0	0.0%
	Subtotal Contractual	\$425	\$425	\$0	0.0%
Operational Expenses					
3200	School Janitorial Fee	\$1,480	\$1,480	\$0	0.0%
3310	Repairs & Maintenance	\$600	\$600	\$0	0.0%
5210	Postal Service	\$40	\$40	\$0	0.0%
5230	Telecommunications	\$2,350	\$2,350	\$0	0.0%
5510	Travel (Mileage)	\$600	\$600	\$0	0.0%
5540	Travel (Convention & Education)	\$350	\$350	\$0	0.0%
5675	Extension Agents' Salaries	\$78,381	\$78,381	\$0	0.0%
5810	Dues & Association Membership	\$905	\$988	\$83	9.2%
6001	Office Supplies	\$2,400	\$2,400	\$0	0.0%
6003	Agricultural Supplies	\$100	\$100	\$0	0.0%
	Subtotal Operational Expenses	\$87,206	\$87,289	\$83	0.1%
Capital Outlay					
8202	Furniture & Fixtures	\$250	\$250	\$0	0.0%
	Subtotal Capital Outlay	\$250	\$250	\$0	0.0%
Total Department:		\$150,671	\$150,641	(\$30)	0.0%

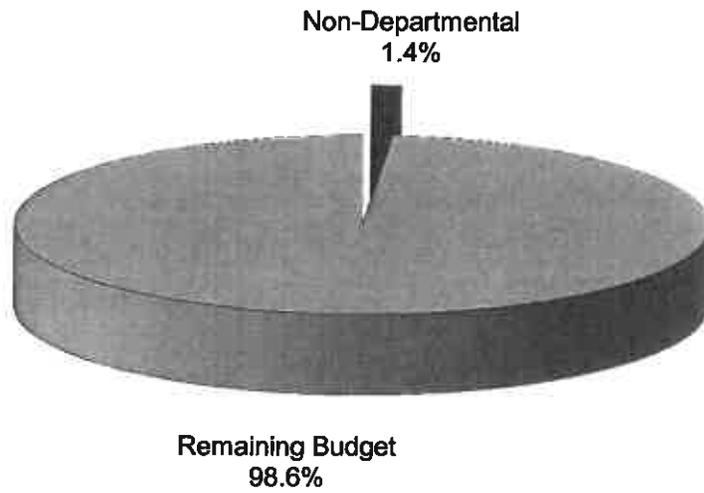
TAB M

EXPENDITURES:

NON-DEPARTMENTAL

NON-DEPARTMENTAL

Comparison to Total Budget



DEPARTMENT: Judgments and Settlements

DEPARTMENT CODE NUMBER: 91100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Contractual					
3180	Contractual Services	\$250	\$300	\$50	20.0%
	Subtotal Contractual	\$250	\$300	\$50	20.0%
	Total Department:	\$250	\$300	\$50	20.0%

DEPARTMENT: Revenue Refunds/Suspense Accounts

DEPARTMENT CODE NUMBER: 92100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Other					
9200	Treasurer's Warrants	\$100	\$100	\$0	0.0%
9201	Refunds/Erroneously Paid Real Estat	\$750	\$750	\$0	0.0%
9202	Refunds/Erroneously Paid Pers. Prop.	\$250	\$1,000	\$750	300.0%
9203	Refunds/Building Permits	\$10,000	\$10,000	\$0	0.0%
9204	Refunds/Zoning Applications	\$500	\$500	\$0	0.0%
9208	Refunds/VCCCA	\$0	\$0	\$0	0.0%
9209	Refunds Clerk Copies	\$0	\$0	\$0	0.0%
9211	Refunds - Fire/Rescue/EMS	\$0	\$0	\$0	0.0%
9212	Refunds - Refuse Collections	\$0	\$0	\$0	0.0%
	Subtotal Other	\$11,600	\$12,350	\$750	6.5%
	Total Department:	\$11,600	\$12,350	\$750	6.5%

DEPARTMENT: Transfer (Suspense Account)

DEPARTMENT CODE NUMBER: 92200

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Other					
9211	Reserve for Contingencies	\$300,000	\$300,000	\$0	0.0%
9212	Reserve for Contingencies - Fuel	\$50,000	\$50,000	\$0	0.0%
9213	Transfers	\$750	\$0	(\$750)	-100.0%
9214	Transfers	\$0	\$0	\$0	0.0%
9215	Tuition Reimbursement	\$0	\$0	\$0	0.0%
9217	Interest/Penalty payment	\$0	\$0	\$0	0.0%
9218	Sunshine Club	\$800	\$0	(\$800)	-100.0%
9219	Cobra Administration	\$2,100	\$0	(\$2,100)	-100.0%
	Subtotal Other	\$353,650	\$350,000	(\$3,650)	-1.0%
Personnel Compensation					
9220	2% COL estimate	\$0	\$253,858	\$253,858	0.0%
9221	Merit Increase estimate	\$0	\$183,368	\$183,368	0.0%
	Subtotal Personnel Compensation	\$0	\$437,226	\$437,226	0.0%
Other					
8201	911 Project	\$0	\$0	\$0	0.0%
8202	Furniture and Fixtures	\$0	\$0	\$0	0.0%
	Subtotal Other	\$0	\$0	\$0	0.0%
	Total Department:	\$353,650	\$787,226	\$433,576	122.6%

DEPARTMENT: Capital Outlay

DEPARTMENT CODE NUMBER: 94000

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Capital Outlay					
8225	Town of New Market Revenue Sharin	\$0	\$0	\$0	0.0%
8238	Debt Service Capital Leases - Prin	\$0	\$0	\$0	0.0%
8239	Debt Service Capital Leases - Int	\$0	\$0	\$0	0.0%
8252	Old Court House Office Split	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
Capital Outlay					
8210	A&E Repairs for Edinburg School	\$0	\$0	\$0	0.0%
8214	Site Improvements (FY11 VDOT TEA	\$0	\$0	\$0	0.0%
8218	DHCD - Free Clinic Expansion	\$0	\$0	\$0	0.0%
8219	Battlefield Preservation	\$0	\$0	\$0	0.0%
8220	Industrial Access Road Funds	\$0	\$0	\$0	0.0%
8224	Roberts Rd Revenue Sharing Project	\$0	\$0	\$0	0.0%
8236	Aileen Waste Water Treatment	\$0	\$0	\$0	0.0%
8240	Road Improvements	\$0	\$0	\$0	0.0%
8242	VCDBG-Toms Brook School Renovati	\$0	\$0	\$0	0.0%
8244	DHCD Scatter Site Housing Rehab	\$0	\$0	\$0	0.0%
8251	County Farm Grant	\$0	\$0	\$0	0.0%
9400	CIP - New Requests	\$604,574	\$2,300,000	1,695,426	280.4%
	Subtotal Capital Outlay	\$604,574	\$2,300,000	1,695,426	280.4%
	Total Department:	\$604,574	\$2,300,000	1,695,426	280.4%

DEPARTMENT: Debt Service - County
DEPARTMENT CODE NUMBER: 94001

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Capital Outlay					
8238	Co. - Capital Leases principal	\$0	\$0	\$0	0.0%
8239	Co. - Capital Leases - Int	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	0.0%
Capital Outlay					
8223	Co. - Mt. Jackson Water/Sewer Proje	\$272,437	\$272,437	\$0	0.0%
8230	Co. - County Office	\$261,482	\$263,308	\$1,826	0.7%
8233	Co. - County Library	\$43,718	\$43,936	\$218	0.5%
8254	Co. - Courthouse and Human Service	\$1,381,883	\$1,379,402	(\$2,481)	-0.2%
8256	Co. - Leachate Line	\$88,559	\$88,559	\$0	0.0%
8257	Co. - Edinburg School	\$162,344	\$162,344	\$0	0.0%
	Subtotal Capital Outlay	\$2,210,424	\$2,209,986	(\$437)	0.0%
	Total Department:	\$2,210,424	\$2,209,986	(\$437)	0.0%

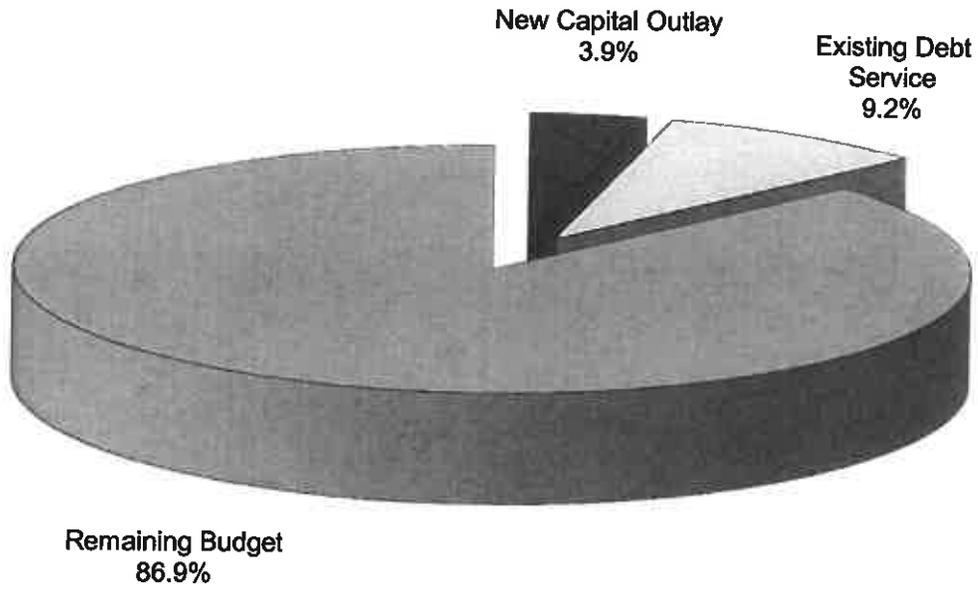
DEPARTMENT: Debt Service - Schools

DEPARTMENT CODE NUMBER: 94002

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Capital Outlay					
8232 1	Schools -VSPA Debt Service	\$30,750	\$0	(\$30,750)	-100.0%
8235 1	Schools - Middle School Classrooms	\$0	\$0	\$0	0.0%
8243 1	Schools - High School Bond	\$2,019,563	\$2,019,410	(\$153)	0.0%
8247 1	Schools - VPSA 2004B - STF - High S	\$322,800	\$315,601	(\$7,199)	-2.2%
8251 1	Schools - QSCB - Energy Audit	\$480,000	\$480,000	\$0	0.0%
8255 1	Schools - Elem School Property	\$389,980	\$380,545	(\$9,435)	-2.4%
	Subtotal Capital Outlay	\$3,243,093	\$3,195,556	(\$47,537)	-1.5%
	Total Department:	\$3,243,093	\$3,195,556	(\$47,537)	-1.5%

Capital Outlay

Comparison to Total Budget



New Capital Improvement Projects for FY15

Major Department

Requesting Department

Fund	Dept #	Line Item	Title	Amount
Fund: 100				
Administration				
Information Technology				
	12510	8207	Replacement of computers	\$19,339
Subtotal - Information Technology				\$19,339
Electoral Board				
	13100	8207	Optical Scan System (6 machines instead	\$48,000
Subtotal - Electoral Board				\$48,000
Subtotal - Administration				\$67,339
Public Safety				
Fire/Rescue				
	32500	8207	Mobile Data Terminal Replacement (Gra	\$6,346
Subtotal - Fire/Rescue				\$6,346
Code Enforcement				
	34410	8105	Inspection Vehicle - Replacement for C-0	\$20,043
Subtotal - Code Enforcement				\$20,043
Subtotal - Public Safety				\$26,389
Public Works				
Refuse Disposal				
	42400	8101	Automatic Tarper	\$39,000
	42400	8106	Replacement of D7 Dozer with a new Do	\$68,782
Subtotal - Refuse Disposal				\$107,782
North Fork Wastewater Treatment Plant				
	42700	8101	Conversion to Solar Powered Mixers	\$90,600
Subtotal - North Fork Wastewater Treatment Plant				\$90,600
General Properties				

Major Department**Requesting Department**

Fund	Dept #	Line Item	Title	Amount
	43200	3310	Painting - Jail/Circuit Court House Exteri	\$30,000
	43200	3310	Roof Painting - Circuit Courthouse and J	\$40,000
Subtotal - General Properties				\$70,000
Subtotal - Public Works				\$268,382

Recreation and Cultural**Parks and Recreation**

71200	8101	Mower #1	\$13,000
71200	8207	Web Server & Software	\$8,000

Subtotal - Parks and Recreation \$21,000

Library Administration

73100	8207	Replace County Library Data Server	\$9,000
73100	8207	Circulation Workstations (6)	\$7,890

Subtotal - Library Administration \$16,890

Subtotal - Recreation and Cultural \$37,890

Subtotal Fund 100 \$400,000

Grand Total \$400,000

TAB N

LONG TERM INDEBTEDNESS

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2013 (Continued)

NOTE 12—LONG-TERM OBLIGATIONS:

Changes in long-term obligations

The following is a summary of changes in long-term obligation transactions of the Primary Government for the year ended June 30, 2013:

	Balance July 1, 2012	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2013
Governmental activities:				
General obligation bonds	\$ 46,576,498	\$ -	\$ 3,020,630	\$ 43,555,868
Bond Premium	1,730,473	285,655	129,910	1,886,218
Literary loan funds	2,830,500	-	314,500	2,516,000
Compensated Absences	839,649	505,830	503,790	841,689
Net OPEB Obligation	343,271	102,633	24,420	421,484
Capital Leases	1,145,505	393,307	407,512	1,131,300
Lease Revenue Bonds	3,255,000	4,495,000	155,000	7,595,000
Total Governmental Activities	<u>\$ 56,720,896</u>	<u>\$ 5,782,425</u>	<u>\$ 4,555,762</u>	<u>\$ 57,947,559</u>
Business-type activities:				
General Obligation/Revenue Bonds	\$ 3,072,421	\$ -	\$ 270,092	\$ 2,802,329
Capital Leases	4,301	-	4,301	-
Net OPEB Obligation	43,729	18,367	8,580	53,516
Compensated Absences	135,101	71,477	81,061	125,517
Landfill Closure and Post Closure Care	11,149,197	447,266	-	11,596,463
Total Business-type Activities	<u>\$ 14,404,749</u>	<u>\$ 537,110</u>	<u>\$ 364,034</u>	<u>\$ 14,577,825</u>
Total Long-Term Obligations	<u>\$ 71,488,845</u>	<u>\$ 6,319,535</u>	<u>\$ 4,919,796</u>	<u>\$ 72,525,383</u>

For governmental activities, the liability for compensated absences and the net OPEB obligation are fully liquidated by the general fund.

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2013 (Continued)

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

Primary government – Annual requirements to amortize long-term obligation and related interest are as follows:

Years Ending June 30,	Governmental Activities			
	Capital Leases		Lease Revenue Bonds	
	Principal	Interest	Principal	Interest
2014	\$ 331,707	\$ 20,852	\$ 160,000	\$ 307,544
2015	261,143	14,147	170,000	299,588
2016	266,812	8,479	265,000	289,666
2017	190,597	3,550	280,000	277,825
2018	81,041	770	285,000	265,047
2019	-	-	300,000	252,281
2020	-	-	315,000	239,097
2021	-	-	330,000	224,369
2022	-	-	345,000	208,172
2023	-	-	365,000	190,328
2024	-	-	385,000	171,935
2025	-	-	405,000	153,415
2026	-	-	415,000	135,478
2027	-	-	365,000	118,041
2028	-	-	220,000	104,716
2029	-	-	175,000	10,095
2030	-	-	160,000	89,725
2031	-	-	165,000	83,497
2032	-	-	170,000	77,663
2033	-	-	180,000	70,969
2034	-	-	185,000	64,641
2035	-	-	190,000	58,781
2036	-	-	195,000	52,728
2037	-	-	205,000	46,403
2038	-	-	210,000	39,844
2039	-	-	215,000	33,125
2040	-	-	225,000	26,169
2041	-	-	230,000	18,975
2042	-	-	240,000	11,544
2043	-	-	245,000	3,875
Total	\$ 1,131,300	\$ 47,798	\$ 7,595,000	\$ 3,925,535

COUNTY OF SHENANDOAH, VIRGINIA

**Notes to the Financial Statements
June 30, 2013 (Continued)**

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

Primary government – Annual requirements to amortize long-term obligation and related interest are as follows: (continued)

Years Ending June 30,	Governmental Activities			
	General Obligation Bonds		State Literary Loans	
	Principal	Interest	Principal	Interest
2013	\$ 2,939,190	\$ 2,120,492	\$ 314,500	\$ 75,480
2014	3,012,560	2,006,539	314,500	66,046
2015	3,121,250	1,885,158	314,500	56,610
2016	3,245,277	1,756,699	314,500	47,174
2017	3,379,655	1,619,034	314,500	37,740
2018	3,509,398	1,479,771	314,500	28,306
2019	3,649,519	1,332,368	314,500	18,870
2020	3,788,879	1,173,813	314,500	9,434
2021	3,932,565	1,007,332	-	-
2022	4,072,128	833,193	-	-
2023	2,162,468	703,893	-	-
2024	2,218,180	622,133	-	-
2025	2,032,314	538,513	-	-
2026	2,094,789	452,190	-	-
2027	262,490	9,947	-	-
2028	135,203	2,015	-	-
Total	\$ 43,555,868	\$ 17,543,087	\$ 2,516,000	\$ 339,660

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2013 (Continued)

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

Primary government – Annual requirements to amortize long-term obligations and related interest are as follows: (continued)

Years Ending June 30,	Business-Type Activities Debt	
	Stoney Creek Sanitary District Bonds	
	Principal	Interest
2014	\$ 220,000	\$ 36,500
2015	240,000	25,000
2016	260,000	12,500
2017	150,000	3,000
Total	\$ 870,000	\$ 77,000

Years Ending June 30,	Business-Type Activities Debt			
	Toms Brook-Maurertown Sanitary District Bonds		North Fork Wastewater VRA Loan	
	Principal	Interest	Principal	Interest
2014	\$ 36,605	\$ 32,251	\$ 51,332	\$ 37,228
2015	38,359	30,497	52,847	35,712
2016	40,199	28,657	54,406	34,153
2017	42,124	26,732	56,012	32,547
2018	44,145	24,711	57,665	30,894
2019	46,262	22,594	59,367	29,192
2020	48,479	20,377	61,120	27,440
2021	50,805	18,051	62,924	25,636
2022	53,241	15,614	64,781	23,779
2023	55,795	13,061	66,693	21,867
2024	48,285	10,431	68,661	19,898
2025	37,212	8,532	70,688	17,872
2026	38,922	6,822	72,774	15,785
2027	40,710	5,035	74,922	13,637
2028	42,580	3,164	77,133	11,426
2029	29,960	1,289	79,410	9,150
2030	7,690	614	81,753	6,806
2031	8,440	260	84,166	4,393
2032	1,011	5	24,852	1,909
Total	\$ 710,824	\$ 268,697	\$ 1,221,505	\$ 399,321

COUNTY OF SHENANDOAH, VIRGINIA

**Notes to the Financial Statements
June 30, 2013 (Continued)**

NOTE 12—LONG-TERM OLBIGATIONS (CONTINUED):

PRIMARY GOVERNMENT

Details of long-term obligations:

Governmental Activities:

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
Capital leases:		
\$351,990 issued May 21, 2009, due in quarterly installments of \$19,331 beginning December 8, 2008, through December 8, 2013, for the purchase of six school buses	\$ 75,532	\$ 75,532
\$377,850 issued June 20, 2011, due in quarterly installments of \$20,286 beginning December 1, 2011, through December 1, 2015, for the purchase of six school buses	232,892	75,513
\$148,883 issued December 8, 2011, due in quarterly installments of \$8,031-\$10,809 beginning July 15, 2012, through April 15, 2017, for the purchase of field lighting	121,394	29,295
\$381,985 issued June 25, 2012, due in quarterly installments of \$20,123 beginning August 15, 2012, through May 15, 2017, for the purchase of five school buses	308,175	74,607
\$393,907 issued June 20, 2013, due in quarterly installments of \$20,429 beginning August 15, 2013, through May 15, 2018, for the purchase of five school buses	<u>393,307</u>	<u>76,760</u>
Total capital leases	\$ <u>1,131,300</u>	\$ <u>331,707</u>
Lease Revenue Bonds:		
\$3,255,000 2011B refunding bonds were issued on November 26, 2011, due in varying annual installments beginning June 1, 2012, through June 1, 2029, bearing interest at 2.97%	\$ 3,100,000	\$ 160,000
\$4,495,000 2012C lease revenue bonds were issued on December 6, 2012, due in varying annual installments beginning October 1, 2015 through October 1, 2042, bearing interest at varying rates ranging from 3.125%-4.845%	<u>4,495,000</u>	-
Total lease revenue bonds	\$ <u>7,595,000</u>	\$ <u>160,000</u>

COUNTY OF SHENANDOAH, VIRGINIA

**Notes to the Financial Statements
June 30, 2013 (Continued)**

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of long-term obligations: (continued)

Governmental Activities: (continued)

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
General Obligation Bonds:		
\$4,000,000 VRA bond for Town of Mt. Jackson WWTP expansion project, issued in 2008, semi-annual payments of \$136,219 maturing January 1, 2029, with interest payable at 3%.	\$ 3,357,261	\$ 173,007
\$15,760,000 VRA bond issued November 19, 2009, due in semi-annual installments totaling \$1,539,334 maturing October 1, 2026, with interest payable at 5.125%	14,985,000	810,000
\$5,615,000 Virginia Public School Authority Bonds 1993B, issued December 1, 1993, maturing annually through December 15, 2013, with interest payable semi-annually at rates of 4.475% to 5.0%	30,000	30,000
\$25,140,000 Virginia Public School Authority Bonds 2002, issued May 16, 2002, at a premium of \$836,018, annual payments of \$2,019,563 through July 15, 2022, with interest payable semi-annually at rates of 3.6% to 5.6%.	15,810,000	1,245,000
\$4,130,808 Virginia Public School Authority Bonds 2004B, issued November 10, 2004, at a premium of \$303,424, maturing annually through January 15, 2025, with interest payable semi-annually at rates of 4.6% to 5.6%.	2,638,607	201,183
\$7,435,000 Virginia Public School Authority Bonds 2010, issued July 8, 2010, annual payments of \$480,000 through June 1, 2027, with interest payable semi-annually at rates of 2.7%. Interest is reimbursed by a federal interest subsidy.	6,735,000	480,000
Total general obligation bonds	<u>\$ 43,555,868</u>	<u>\$ 2,939,190</u>

COUNTY OF SHENANDOAH, VIRGINIA

**Notes to the Financial Statements
June 30, 2013 (Continued)**

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of long-term obligations: (continued)

Governmental Activities: (continued)

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
Literary Fund Loans:		
\$1,290,000 issued April 1, 2001 for the renovation of Ashby Lee Elementary School, due in annual installments of \$64,500 from April 1, 2002 through April 1, 2021, plus interest at 3%	\$ 516,000	\$ 64,500
\$1,931,000 issued April 1, 2001 for the renovation of Sandy Hook Elementary School, due in annual installments of \$96,550 from April 1, 2002 through April 1, 2021, plus interest at 3%	772,400	96,550
\$3,069,000 issued April 1, 2001 for the renovation of W. W. Robinson Elementary School, due in annual installments of \$153,450 from April 1, 2002 through April 1, 2021, plus interest at 3%	<u>1,227,600</u>	<u>153,450</u>
Total Literary Fund Loans	\$ <u>2,516,000</u>	\$ <u>314,500</u>
Unamortized Bond Premium	\$ 1,886,218	\$ 139,433
Compensated absences	\$ 841,689	\$ 209,912
Net OPEB obligation	\$ 421,484	\$ -
Total Governmental Activities Long-term Obligation	\$ <u>57,947,559</u>	\$ <u>4,094,742</u>
<u>Business-type Activities:</u>		
<u>Stoney Creek Sanitary District:</u>		
Revenue bond:		
\$2,660,000 Water and Sewer Revenue Bonds issued August 7, 2003, due in annual principal installments of \$35,000 to \$260,000 from October 1, 2003, through October 1, 2016, interest rates from 2.0% to 5.0% payable semi-annually	\$ 870,000	\$ 220,000
Compensated absences	\$ 69,917	\$ 41,950
Net OPEB obligation	\$ 20,663	\$ -
Total Stoney Creek Sanitary District	\$ <u>960,580</u>	\$ <u>261,950</u>

COUNTY OF SHENANDOAH, VIRGINIA

**Notes to the Financial Statements
June 30, 2013 (Continued)**

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of long-term obligations: (continued)
Business-type activities: (continued)

<u>Toms Brook-Maurertown Sanitary District:</u>	<u>Due</u>	<u>One Year</u>
<u>General Obligation Revenue Bonds:</u>		
\$398,700 Sewer Revenue Bond Series of 1984, payable in monthly installments of \$1,926, including principal and interest at a 5% per annum beginning May 1, 1984, and ending April 1, 2024	\$ 188,500	\$ 13,901
\$634,000 General Obligation Bond Series of 1995, with interest only payable annually in February 1996 and 1997, and thereafter payable in monthly installments of \$3,120, including principal and interest at 4.5% per annum beginning in March 1997, and ending in February 2029	419,380	18,956
\$68,000 General Obligation Bond Series of 1997, with interest only payable through December 22, 1998, and thereafter payable in monthly installments of \$331, including principal and interest at 4.5% per annum beginning January 1999, and ending January 2032	49,390	1,786
\$42,000 Water Revenue Bond Series of 1997, with interest only payable through December 22, 1998, and thereafter payable in monthly installments of \$205, including principal and interest at 4.55 per annum beginning in January 1999 and ending January 2032	30,369	1,116
\$32,000 Water Revenue Bond Series of 1997, with interest only payable on December 22, 1998, and thereafter payable in monthly installments of \$156, including principal and interest at 4.5% per annum beginning in January 1999 and ending January 2032	<u>23,185</u>	<u>846</u>
Total general obligation revenue bonds	<u>\$ 710,824</u>	<u>\$ 36,605</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2013 (Continued)

NOTE 12—LONG-TERM OBLIGATIONS (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of long-term obligations: (continued)

Business-type activities: (continued)

	<u>Amount Due</u>	<u>Due Within One Year</u>
Compensated absences	\$ 14,334	\$ 8,600
Net OPEB obligation	\$ 6,460	-
Total Toms Brook-Maurertown Sanitary District	<u>\$ 731,618</u>	<u>\$ 45,205</u>
North Fork Wastewater: Lease Revenue Bond:		
\$1,304,415 VRA Bond 2011, payable semi-annually beginning on December 1, 2012 of \$7,106, including principal and interest at 2.93%, and ending in June 2032.	\$ 1,221,505	\$ 51,332
Landfill:		
Landfill closure and post-closure care	\$ 11,596,463	-
Compensated absences	\$ 41,266	\$ 24,760
Net OPEB obligation	\$ 26,393	-
Total landfill	<u>\$ 11,664,122</u>	<u>\$ 24,760</u>
Total Business-type Activities	<u>\$ 14,577,825</u>	<u>\$ 383,247</u>

DISCRETLY PRESENTED COMPONENT UNIT-SCHOOL BOARD:

Changes in long-term obligations:

The following is a summary of long-term liability transactions of the Component Unit – School Board for the year ended June 30, 2013:

	<u>Balance July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2013</u>	<u>Amount Due Within One Year</u>
Compensated absences	\$ 880,772	\$ 534,431	\$ 528,463	\$ 886,740	\$ 221,685
Net OPEB obligation	<u>1,254,000</u>	<u>627,000</u>	<u>255,000</u>	<u>1,626,000</u>	-
Total	<u>\$ 2,134,772</u>	<u>\$ 1,161,431</u>	<u>\$ 783,463</u>	<u>\$ 2,512,740</u>	<u>\$ 221,685</u>

TAB 0

**SHENANDOAH COUNTY
PUBLIC SCHOOLS**

DEPARTMENT: Administration of Schools

DEPARTMENT CODE NUMBER: 61000

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
6101	Operation of Public Schools	\$33,277,881	\$34,837,980	1,560,099	4.7%
6101	Operation of Public Schools - Local Tr	\$23,582,693	\$24,917,495	1,334,802	5.7%
6102	School Food Service	\$2,513,999	\$2,490,139	(\$23,860)	-0.9%
6105	Special Programs	\$7,931,842	\$8,485,018	\$553,176	7.0%
	Subtotal Operational Expenses	\$67,306,415	\$70,730,632	3,424,217	5.1%
	Total Department:	\$67,306,415	\$70,730,632	3,424,217	5.1%

SHENANDOAH COUNTY BUDGET REVENUES FOR THE YEAR ENDING 6/30/15

FY15 REVENUES: LOCAL SCHOOL FUND

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
J. SCHOOL FUND:				
Charges for Education	\$37,075	\$37,075	\$0	0.0%
Sale of School Lunches	\$980,132	\$969,878	(\$10,254)	-1.0%
Rebates and Vehicle Special Budget	\$218,417	\$218,093	(\$324)	-0.1%
Use of Property	\$14,000	\$14,000	\$0	0.0%
Local Funds/Benefits/State Agencies	\$2,193,092	\$2,247,406	\$54,314	2.5%
Cafeterial Fund Balance, Rebates an	\$203,425	\$206,116	\$2,691	1.3%
Local Funds - Sales of Buses/Equip	\$11,000	\$11,000	\$0	0.0%
Special Budgets - Special Education	\$40,000	\$50,000	\$10,000	25.0%
Special Budgets - Health Insurance	\$5,000,000	\$5,500,000	\$500,000	10.0%
Special Budgets - Governer's School	\$607,914	\$432,805	(\$175,109)	-28.8%
Lord Fairfax Dual Enrollment	\$469,180	\$469,180	\$0	0.0%
SUBTOTAL SCHOOL FUND	\$9,774,235	\$10,155,553	\$381,318	3.9%
TOTAL	\$9,774,235	\$10,155,553	\$381,318	3.9%

**FY15 REVENUES: STATE
SCHOOL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
P. SCHOOL FUND CATEGORICAL AID:				
State Sales Tax	\$6,428,005	\$6,454,410	\$26,405	0.4%
Basic School Aid	\$15,488,045	\$16,822,509	1,334,464	8.6%
Foster Home Children	\$40,850	\$25,689	(\$15,161)	-37.1%
Adult Literacy	\$2,071	\$2,071	\$0	0.0%
G & T Children	\$174,004	\$179,788	\$5,784	3.3%
Special Education	\$1,407,162	\$1,224,087	(\$183,075)	-13.0%
Remedial Education	\$412,314	\$520,237	\$107,923	26.2%
School Textbooks	\$339,421	\$368,068	\$28,647	8.4%
School Food Service	\$49,237	\$40,443	(\$8,794)	-17.9%
Vocational Education	\$599,034	\$611,575	\$12,541	2.1%
Fringe Benefits	\$2,587,363	\$3,002,840	\$415,477	16.1%
At-Risk-Grant	\$349,292	\$446,048	\$96,756	27.7%
Additional Assistance with Retirement	\$319,355	\$0	(\$319,355)	-100.0%
Early Reading Intervention	\$84,497	\$104,680	\$20,183	23.9%
ESL	\$182,386	\$201,950	\$19,564	10.7%
ISAEF	\$15,717	\$15,717	\$0	0.0%
K-3 Reduction	\$415,883	\$720,197	\$304,314	73.2%
Mentor	\$5,396	\$5,396	\$0	0.0%
Remedial Summer School	\$77,106	\$61,331	(\$15,775)	-20.5%
SOL Algebra Readiness	\$60,354	\$68,151	\$7,797	12.9%
Special Ed. Homebound	\$13,317	\$9,019	(\$4,298)	-32.3%
Technology VPSA	\$284,000	\$310,000	\$26,000	9.2%
VA Pre-school Initiative Grant	\$377,640	\$377,640	\$0	0.0%
Academic Year Governor's School (\$14,220	\$15,420	\$1,200	8.4%
Compensation Supplement	\$371,366	\$0	(\$371,366)	-100.0%
Massanutten Governor's School	\$0	\$173,058	\$173,058	#Div/0!
SUBTOTAL SCHOOL FUND CATEG	\$30,098,035	\$31,760,324	\$1,662,289	5.5%

**FY15 REVENUES: STATE
SCHOOL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
SUBTOTAL	\$30,098,035	\$31,760,324	\$1,662,289	5.5%

**FY15 REVENUES: FEDERAL
SCHOOL FUND**

Fund	FY14 BUDGET	FY15 BUDGET	VARIANCE FY14 TO FY15	PERCENT CHANGE
S. SCHOOL FUND CATEGORICAL AID:				
ECIA - Chapter I (Title I)	\$918,293	\$956,235	\$37,942	4.1%
National Forest Res.	\$21,251	\$21,928	\$677	3.2%
School Food Service	\$1,281,205	\$1,346,623	\$65,418	5.1%
ESEA - Title VI - B	\$1,099,572	\$1,229,175	\$129,603	11.8%
Vocational Education	\$89,727	\$100,716	\$10,989	12.2%
Preschool Incentive	\$37,884	\$38,125	\$241	0.6%
Medicaid Special Budget	\$175,000	\$175,000	\$0	0.0%
Project Graduation	\$14,900	\$17,542	\$2,642	17.7%
Class Size Reduction Initiative	\$184,404	\$186,100	\$1,696	0.9%
Title 3, Part A (Eng. Lang. Acq)	\$29,216	\$31,046	\$1,830	6.3%
SUBTOTAL - SCHOOL FUND CATEG	\$3,851,452	\$4,102,490	\$251,038	6.5%
SUBTOTAL -	\$3,851,452	\$4,102,490	\$251,038	6.5%
GRAND TOTAL - ANTICIPATED REVENUES				
	\$43,723,722	\$46,018,367	\$2,294,645	5.2%

TAB P

SANITARY DISTRICTS

**Public Hearing
FY 2014-2015
Proposed Budget
Stoney Creek Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice is hereby given that the Board of Supervisors of Shenandoah County, Virginia will hold a public hearing on the proposed Stoney Creek Sanitary District Budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015, at W.W. Robinson Elementary School, on Tuesday, April 15, 2014, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$1,727,410. The *ad valorem* tax rate for Real Estate will be \$0.16 per \$100 Assessed Valuation.

**Proposed Budget
Stoney Creek Sanitary District
Fiscal Year Ending June 30, 2015**

ANTICIPATED INCOME	APPROVED BUDGET FY ENDING 6/30/2014	PROPOSED BUDGET FY ENDING 6/30/2015
SERVICE FEES	1,056,000	1,056,000
CONNECTION FEES	62,000	62,000
AD VALOREM TAX	506,000	506,000
INTEREST EARNINGS	11,600	8,000
OUTSIDE / MISCELLANEOUS INCOME	18,900	20,500
TOTAL	1,654,500	1,652,500

ANTICIPATED EXPENDITURE		
ADMINISTRATION & OPERATIONS	1,155,550	1,189,460
CAPITAL & I/I IMPROVEMENTS	242,000	272,950
ANNUAL DEBT SERVICE	256,500	265,000
VEHICLES & EQUIPMENT	0	0
TOTAL	1,654,050	1,727,410

RESERVE	+ 450	(74,910)
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All public meetings are intended to be accessible to persons with disabilities in accordance with the American with Disabilities Act. Any person requiring accommodation and/or auxiliary aids shall notify the County Administrator at least five days prior to the scheduled meeting.

**Public Hearing
FY 2014-2015
Proposed Budget
Toms Brook-Maurertown Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice is hereby given that the Board of Supervisors of Shenandoah County, Virginia will hold a public hearing on the proposed Toms Brook-Maurertown Sanitary District Budget for the fiscal year beginning July 1, 2014 and ending June 30, 2015, at W.W. Robinson Elementary School, on Tuesday, April 15, 2014, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$784,563. The *ad valorem* tax rate for Real Estate will be \$0.04 per \$100 Assessed Valuation.

**Proposed Budget
Toms Brook-Maurertown Sanitary District
Fiscal Year Ending June 30, 2015**

ANTICIPATED INCOME	APPROVED BUDGET F/Y ENDING June 30, 2014	PROPOSED BUDGET F/Y ENDING June 30, 2015
SERVICE FEES	621,690	606,130
CONNECTION FEES	147,000	77,500
AD VALOREM TAX	51,430	52,900
INTEREST EARNINGS	7,525	2,400
TOTAL	827,645	738,930

ANTICIPATED EXPENDITURE		
ADMINISTRATION & OPERATIONS	525,670	493,151
CAPITAL IMPROVEMENT PROJECTS	195,000	250,000
ANNUAL DEBT SERVICE	68,856	41,412
VEHICLES & EQUIPMENT	0	0
TOTAL	789,526	784,563

RESERVE	38,119	(45,633)
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All public meetings are intended to be accessible to persons with disabilities in accordance with the American with Disabilities Act. Any person requiring accommodation and/or auxiliary aids shall notify the County Administrator at least five days prior to the scheduled meeting.

TAB Q

**DEPARTMENT OF SOCIAL SERVICES
(DSS)**

DEPARTMENT: Social Services Department

DEPARTMENT CODE NUMBER: 53100

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5650	Social Services Administration - Local	\$975,165	\$995,165	\$20,000	2.1%
5651	Social Services Administration - Other	\$3,274,107	\$3,324,600	\$50,493	1.5%
	Subtotal Operational Expenses	\$4,249,272	\$4,319,765	\$70,493	1.7%
	Total Department:	\$4,249,272	\$4,319,765	\$70,493	1.7%

TAB R

**COMPREHENSIVE SERVICES ACT
(CSA)**

DEPARTMENT: Comprehensive Services Act

DEPARTMENT CODE NUMBER: 53600

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
5677	CSA Administration - Local Transfer	\$999,173	\$999,173	\$0	0.0%
5711	CSA Administration - Other Sources	\$1,741,400	\$1,741,400	\$0	0.0%
5712	Hospitalization	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$2,740,573	\$2,740,573	\$0	0.0%
	Total Department:	\$2,740,573	\$2,740,573	\$0	0.0%

TAB S

**MISCELLANEOUS
INFORMATION**

Statistical Section

Contents

Tables

Financial Trends

These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

1 - 5

Revenue Capacity

These tables contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

5-10

Debt Capacity

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.

11-13

Demographic and Economic Information

These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

14-15

Operating Information

These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relate to the services the County provides and the activities it performs.

16-18

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

COUNTY OF SHENANDOAH, VIRGINIA

**Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)**

	Fiscal Year			
	2004	2005	2006	2007
Governmental activities				
Net investment in capital assets	\$ 4,609,604	\$ 3,255,224	\$ 3,371,945	\$ 1,529,687
Restricted	1,102,692	297,723	-	-
Unrestricted	12,588,808	15,249,305	14,777,373	18,280,691
Total governmental activities net assets	\$ 18,301,104	\$ 18,802,252	\$ 18,149,318	\$ 19,810,378
Business-type activities				
Net investment in capital assets	\$ 1,879,649	\$ 1,750,860	\$ 1,789,103	\$ 1,926,523
Restricted	-	-	-	-
Unrestricted	1,489,086	1,686,078	2,600,107	2,500,097
Total business-type activities net assets	\$ 3,368,735	\$ 3,436,938	\$ 4,389,210	\$ 4,426,620
Primary government				
Net investment in capital assets	\$ 6,489,253	\$ 5,006,084	\$ 5,161,048	\$ 3,456,210
Restricted	1,102,692	297,723	-	-
Unrestricted	14,077,894	16,935,383	17,377,480	20,780,788
Total primary government net assets	\$ 21,669,839	\$ 22,239,190	\$ 22,538,528	\$ 24,236,998

Table 1

2008	2009	2010	2011	2012	2013
\$ 821,843	\$ 3,525,823	\$ 4,902,912	\$ 3,331,416	\$ (352,810)	\$ 766,198
-	315,168	315,168	4,372,985	3,896,099	6,120,414
<u>17,099,923</u>	<u>8,482,928</u>	<u>5,193,805</u>	<u>5,091,476</u>	<u>16,893,494</u>	<u>16,233,023</u>
<u>\$ 17,921,766</u>	<u>\$ 12,323,919</u>	<u>\$ 10,411,885</u>	<u>\$ 12,795,877</u>	<u>\$ 20,436,783</u>	<u>\$ 23,119,635</u>
\$ 2,382,773	\$ 2,686,610	\$ 3,093,376	\$ 3,633,593	\$ 6,106,858	\$ 6,744,936
-	59,736	-	-	-	-
<u>2,308,568</u>	<u>1,818,107</u>	<u>1,415,311</u>	<u>1,436,310</u>	<u>(9,436,571)</u>	<u>(9,790,291)</u>
<u>\$ 4,691,341</u>	<u>\$ 4,564,453</u>	<u>\$ 4,508,687</u>	<u>\$ 5,069,903</u>	<u>\$ (3,329,713)</u>	<u>\$ (3,045,355)</u>
\$ 3,204,616	\$ 6,212,433	\$ 7,996,288	\$ 6,965,009	\$ 5,754,048	\$ 7,511,134
-	374,904	315,168	4,372,985	3,896,099	6,120,414
<u>19,408,491</u>	<u>10,301,035</u>	<u>6,609,116</u>	<u>6,527,786</u>	<u>7,456,923</u>	<u>6,442,732</u>
<u>\$ 22,613,107</u>	<u>\$ 16,888,372</u>	<u>\$ 14,920,572</u>	<u>\$ 17,865,780</u>	<u>\$ 17,107,070</u>	<u>\$ 20,074,280</u>

COUNTY OF SHENANDOAH, VIRGINIA

Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)

Expenses	Fiscal Year			
	2004	2005	2006	2007
Governmental activities:				
General government administration	\$ 1,741,576	\$ 2,917,362	\$ 2,321,080	\$ 2,421,199
Judicial administration	799,294	1,058,088	1,375,534	1,384,331
Public safety	5,861,236	7,403,358	8,546,482	9,493,390
Public works	2,843,559	3,942,182	4,040,447	4,893,094
Health and welfare	4,208,464	4,785,076	6,188,101	6,588,118
Education	21,507,343	21,462,122	21,717,115	21,503,186
Parks, recreation and cultural	1,148,548	1,188,198	1,424,007	1,440,098
Community development	1,351,464	739,321	772,629	1,251,165
Interest on long-term debt	2,402,577	2,454,129	2,401,070	2,176,372
Total governmental activities expenses	\$ 41,864,061	\$ 45,949,836	\$ 48,786,465	\$ 51,150,953
Business-type activities:				
Sanitary Districts	\$ 1,889,563	\$ 1,893,887	\$ 1,939,384	\$ 2,201,825
North Fork Wastewater	-	-	-	-
Landfill	-	-	-	-
Total business-type activities expenses	\$ 1,889,563	\$ 1,893,887	\$ 1,939,384	\$ 2,201,825
Total primary government expenses	\$ 43,753,624	\$ 47,843,723	\$ 50,725,849	\$ 53,352,778
Program Revenues				
Governmental activities:				
Charges for services:				
General government administration	\$ -	\$ 61,594	\$ 16,334	\$ 6,174
Judicial administration	228,295	268,852	364,093	340,234
Public safety	165,957	120,217	113,108	93,359
Public works	735,973	1,097,117	1,254,582	1,207,667
Health and welfare	-	-	-	-
Education	-	350,951	-	-
Parks, recreation and cultural	580,416	283,514	752,049	486,364
Community development	557,517	617,033	620,580	290,833
Operating grants and contributions	6,147,614	7,132,330	8,548,607	509,206
Capital grants and contributions	-	245,994	-	8,604,101
Total governmental activities program revenues	\$ 8,415,772	\$ 10,177,602	\$ 11,669,353	\$ 11,537,938
Business-type activities:				
Charges for services:				
Sanitary Districts	\$ 1,026,441	\$ 1,134,249	\$ 1,152,365	\$ 1,339,808
North Fork Wastewater	-	-	-	-
Landfill	-	-	-	-
Capital grants and contributions	306,000	221,250	1,081,559	207,745
Total business-type activities program revenues	\$ 1,332,441	\$ 1,355,499	\$ 2,233,924	\$ 1,547,553
Total primary government program revenues	\$ 9,748,213	\$ 11,533,101	\$ 13,903,277	\$ 13,085,491
Net (expense) / revenue				
Governmental activities	\$ (33,448,289)	\$ (35,772,234)	\$ (37,117,112)	\$ (39,613,015)
Business-type activities	(557,122)	(538,388)	294,540	(654,272)
Total primary government net expense	\$ (34,005,411)	\$ (36,310,622)	\$ (36,822,572)	\$ (40,267,287)

Table 2

	2008	2009	2010	2011	2012	2013
\$	2,359,284	\$ 2,817,148	\$ 2,694,098	\$ 2,402,794	\$ 2,714,331	\$ 2,463,006
	1,797,846	1,686,886	1,563,538	1,794,214	1,908,573	1,982,483
	10,872,246	11,121,538	11,327,324	11,247,826	11,627,376	13,053,085
	6,661,832	5,686,960	3,669,994	4,836,959	1,840,310	1,414,273
	6,589,034	6,331,863	6,147,406	6,728,853	7,462,916	6,971,130
	22,671,491	27,122,413	24,147,779	24,476,243	25,310,174	24,661,559
	1,992,628	1,465,416	1,820,175	1,487,353	1,528,660	1,426,020
	883,431	1,151,216	965,207	1,606,664	745,870	892,852
	2,017,426	2,003,040	2,152,971	2,728,110	2,845,792	2,639,028
\$	<u>55,845,218</u>	<u>\$ 59,386,480</u>	<u>\$ 54,488,492</u>	<u>\$ 57,309,016</u>	<u>\$ 55,984,002</u>	<u>\$ 55,503,436</u>
\$	2,439,706	\$ 2,600,989	\$ 2,354,749	\$ 2,297,808	\$ 2,211,341	\$ 2,249,735
	-	-	-	-	169,990	209,261
	-	-	-	-	2,768,790	2,833,612
\$	<u>2,439,706</u>	<u>\$ 2,600,989</u>	<u>\$ 2,354,749</u>	<u>\$ 2,297,808</u>	<u>\$ 5,150,121</u>	<u>\$ 5,292,608</u>
\$	<u>58,284,924</u>	<u>\$ 61,987,469</u>	<u>\$ 56,843,241</u>	<u>\$ 59,606,824</u>	<u>\$ 61,134,123</u>	<u>\$ 60,796,044</u>
\$	524	\$ 48,746	\$ 23,382	\$ 32,530	\$ 41,362	\$ 7,903
	308,142	315,354	269,943	292,908	258,918	249,069
	123,461	122,117	122,681	78,043	73,224	1,046,987
	1,195,032	1,075,280	1,005,193	1,070,662	-	-
	-	-	-	-	-	27,283
	494,698	522,635	469,308	465,158	388,851	-
	320,960	357,904	534,855	481,901	454,494	618,054
	477,440	353,584	340,486	330,143	321,647	324,282
	8,803,623	9,364,373	8,116,656	8,500,571	8,043,215	7,994,332
	-	-	-	3,996,634	1,411,363	1,102,782
\$	<u>11,723,880</u>	<u>\$ 12,159,993</u>	<u>\$ 10,882,504</u>	<u>\$ 15,248,550</u>	<u>\$ 10,993,074</u>	<u>\$ 11,370,692</u>
\$	1,414,774	\$ 1,468,721	\$ 1,446,521	\$ 1,555,987	\$ 1,534,485	\$ 1,628,981
	-	-	-	-	132,693	100,784
	563,500	307,694	175,383	239,000	1,081,369	1,095,874
\$	<u>1,978,274</u>	<u>\$ 1,776,415</u>	<u>\$ 1,621,904</u>	<u>\$ 1,794,987</u>	<u>\$ 3,077,614</u>	<u>\$ 3,341,305</u>
\$	<u>13,702,154</u>	<u>\$ 13,936,408</u>	<u>\$ 12,504,408</u>	<u>\$ 17,043,537</u>	<u>\$ 14,070,688</u>	<u>\$ 14,711,997</u>
\$	(44,121,338)	\$ (47,226,487)	\$ (43,605,988)	\$ (42,060,466)	\$ (44,990,928)	\$ (44,132,744)
	(461,432)	(824,574)	(732,845)	(502,821)	(2,072,507)	(1,951,303)
\$	<u>(44,582,770)</u>	<u>\$ (48,051,061)</u>	<u>\$ (44,338,833)</u>	<u>\$ (42,563,287)</u>	<u>\$ (47,063,435)</u>	<u>\$ (46,084,047)</u>

COUNTY OF SHENANDOAH, VIRGINIA

Changes in Net Assets
 Last Ten Fiscal Years (continued)
 (accrual basis of accounting)

	Fiscal Year			
	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 25,274,257	\$ 25,056,214	\$ 24,042,683	\$ 29,257,624
Local sales and use taxes	2,659,256	2,932,417	3,231,113	3,113,379
Consumer utility taxes	-	688,517	989,849	801,128
Motor vehicle licenses taxes	632,909	654,599	669,047	891,116
Taxes on recordation and wills	1,309,116	1,393,268	1,385,736	1,718,438
Business licenses taxes	-	-	-	-
Other local taxes	396,294	625,906	736,144	80,565
Unrestricted grants and contributions	4,082,118	346,074	4,206,588	4,307,511
Unrestricted revenues from use of money and property	-	605,028	639,621	916,709
Miscellaneous	420,487	3,911,179	563,397	187,605
Transfers	493,893	-	-	-
Total governmental activities	\$ 35,268,330	\$ 36,213,202	\$ 36,464,178	\$ 41,274,075
Business-type activities:				
Property taxes	\$ 455,465	\$ 471,482	\$ 478,659	\$ 470,393
Unrestricted grants and contributions	-	-	29,118	5,143
Unrestricted revenues from use of money and property	14,844	29,156	72,922	84,725
Miscellaneous	68,685	105,953	77,033	131,421
Transfers	-	-	-	-
Total business-type activities	\$ 538,994	\$ 606,591	\$ 657,732	\$ 691,682
Total primary government	\$ 35,807,324	\$ 36,819,793	\$ 37,121,910	\$ 41,965,757
Change in Net Assets				
Governmental activities	\$ 1,820,041	\$ 440,968	\$ (652,934)	\$ 1,661,060
Business-type activities	(18,128)	68,203	952,272	37,410
Total primary government	\$ 1,801,913	\$ 509,171	\$ 299,338	\$ 1,698,470

Table 2

	2008	2009	2010	2011	2012	2013
\$	29,220,882	\$ 30,598,287	\$ 31,119,938	\$ 31,699,815	\$ 33,793,896	\$ 35,569,694
	3,238,398	3,313,542	2,909,578	3,048,872	3,168,917	3,224,641
	477,500	322,715	325,862	298,353	1,962,053	1,943,136
	552,815	795,000	815,279	857,901	826,120	825,623
	2,100,986	1,960,982	1,995,591	1,994,437	258,430	347,126
	81,334	132,608	107,777	147,423	-	-
	4,626,255	3,876,482	3,842,578	3,791,210	164,242	154,857
	776,679	326,895	121,661	133,941	3,959,108	3,874,170
	324,047	302,129	455,690	2,816,283	258,340	130,565
	-	-	-	(343,777)	1,237,842	2,705,887
	-	-	-	-	7,002,886	(1,632,819)
\$	<u>41,398,896</u>	<u>\$ 41,628,640</u>	<u>\$ 41,693,954</u>	<u>\$ 44,444,458</u>	<u>\$ 52,631,834</u>	<u>\$ 47,142,880</u>
\$	505,237	\$ 522,155	\$ 541,459	\$ 561,634	\$ 562,552	\$ 592,586
	8,852	-	-	-	-	-
	106,304	39,957	21,019	19,004	23,331	10,256
	105,760	116,020	114,601	139,622	89,893	-
	-	-	-	343,777	(7,002,886)	1,632,819
\$	<u>726,153</u>	<u>\$ 678,132</u>	<u>\$ 677,079</u>	<u>\$ 1,064,037</u>	<u>\$ (6,327,110)</u>	<u>\$ 2,235,661</u>
\$	<u>42,125,049</u>	<u>\$ 42,306,772</u>	<u>\$ 42,371,033</u>	<u>\$ 45,508,495</u>	<u>\$ 46,304,724</u>	<u>\$ 49,378,541</u>
\$	(2,722,442)	\$ (5,597,847)	(1,912,034)	2,383,992	7,640,906	3,010,136
	264,721	(146,442)	(55,766)	561,216	(8,399,617)	284,358
\$	<u>(2,457,721)</u>	<u>(5,744,289)</u>	<u>(1,967,800)</u>	<u>2,945,208</u>	<u>(758,711)</u>	<u>3,294,494</u>

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COUNTY OF SHENANDOAH, VIRGINIA

Table 3

Governmental Activities Tax Revenues by Source
 Last Ten Fiscal Years
 (accrual basis of accounting)

Fiscal Year	Property Tax	Local sales and use Tax	Consumer Utility Tax	Motor Vehicle License Tax	Recordation and Wills Tax	Total
2004 \$	25,274,257	\$ 2,659,256	\$ 1,309,116	\$ 632,909	\$ 302,809	\$ 30,178,347
2005	25,056,214	2,932,417	1,393,268	654,599	688,517	30,725,015
2006	24,042,683	3,231,113	1,385,736	669,047	989,849	30,318,428
2007	29,257,624	3,113,379	1,718,438	891,116	316,013	35,296,570
2008	29,220,882	3,238,398	2,100,986	552,815	477,500	35,590,581
2009	30,598,287	3,313,542	1,960,982	795,000	322,715	36,990,526
2010	31,119,938	2,909,578	1,995,591	815,279	325,862	37,166,248
2011	31,699,815	3,048,872	1,994,437	857,901	298,353	37,899,378
2012	33,793,896	3,168,917	1,962,053	826,120	258,430	40,009,416
2013	35,569,694	3,224,641	1,943,136	825,623	347,126	41,910,220

COUNTY OF SHENANDOAH, VIRGINIA

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008
General fund					
Reserved					
Unreserved	\$ 297,723	\$ 297,723	\$ -	\$ -	\$ -
Nonspendable	11,318,949	10,546,157	13,596,381	16,656,188	16,823,568
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	\$ 11,616,672	\$ 10,843,880	\$ 13,596,381	\$ 16,656,188	\$ 16,823,568
All other governmental funds					
Reserved					
Unreserved, reported in:					
Special revenue funds	\$ 362,716	\$ 364,499	\$ 415,682	\$ 464,264	\$ 513,479
Capital projects funds	6,317,009	8,139,801	8,475,802	7,972,658	8,452,910
Restricted, reported in:					
Capital projects funds	-	-	-	-	-
Committed, reported in:					
Landfill contingency	-	-	-	-	-
Assigned, reported in:					
Capital projects funds	-	-	-	-	-
Special revenue funds	-	-	-	-	-
Total all other governmental funds	\$ 6,679,725	\$ 8,504,300	\$ 8,891,484	\$ 8,436,922	\$ 8,966,389

Note: The County implemented GASB Statement 54 beginning with fiscal year 2011-see Note 1 in the Notes to Basic Financial Statements section of the report.

Table 4

2009	2010	2011	2012	2013
\$ 11,621,797	\$ 10,747,591	\$ -	\$ -	\$ -
-	-	42,362	88,905	16,995
-	-	4,372,985	3,896,099	3,938,418
-	-	-	5,035	-
-	-	1,132,855	1,043,063	1,178,694
-	-	9,686,116	9,655,914	10,497,972
<u>\$ 11,621,797</u>	<u>\$ 10,747,591</u>	<u>\$ 15,234,318</u>	<u>\$ 14,689,016</u>	<u>\$ 15,632,079</u>
\$ 641,844	\$ 566,016	\$ -	\$ -	\$ -
8,895,067	18,156,955	-	-	-
-	-	8,653,713	2,505,751	1,788,689
-	-	-	39,303	-
-	-	6,918,627	8,046,955	8,780,403
-	-	576,408	99,893	99,903
<u>\$ 9,536,911</u>	<u>\$ 18,722,971</u>	<u>\$ 16,148,746</u>	<u>\$ 10,691,902</u>	<u>\$ 10,668,995</u>

COUNTY OF SHENANDOAH, VIRGINIA

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2004	2005	2006	2007
Revenues				
General property taxes	\$ 22,854,991	\$ 24,302,925	\$ 26,044,683	\$ 29,159,806
Other local taxes	5,491,468	6,294,707	7,011,889	6,920,639
Permits, privilege fees and regulatory licenses	570,027	630,162	633,654	509,206
Fines and forfeitures	16,133	24,471	29,025	40,655
Revenue from use of money and property	171,392	345,895	639,621	916,709
Charges for services	1,881,998	2,144,610	2,458,067	2,383,976
Miscellaneous	420,487	605,028	506,425	640,321
Recovered costs	421,674	65,635	123,625	741,736
Intergovernmental:		245,994	-	-
Commonwealth	8,237,892	9,108,772	10,210,743	10,155,332
Federal	1,820,460	1,934,737	2,544,452	2,440,267
Total revenues	\$ 41,686,322	\$ 45,702,936	\$ 50,202,184	\$ 53,908,647
Expenditures				
General government administration	\$ 1,656,620	\$ 2,261,209	\$ 2,218,412	\$ 2,418,823
Judicial administration	827,829	973,663	1,335,854	1,379,827
Public safety	5,944,785	7,333,883	8,535,147	9,564,087
Public works	2,137,903	2,631,585	2,871,704	4,110,671
Health and welfare	4,281,709	4,780,944	6,178,127	6,868,977
Education	16,589,838	18,656,116	18,015,034	17,660,412
Parks, recreation and cultural	1,128,982	1,164,205	1,288,881	1,374,490
Community development	678,719	695,742	755,914	718,688
Nondepartmental	35,448	-	16,045	30,000
Capital projects	7,969,350	1,791,873	294,520	2,177,928
Debt service				
Principal	3,511,264	8,313,719	3,648,503	3,752,580
Interest and other fiscal charges	2,539,366	2,406,655	2,483,157	2,279,406
Bond issuance costs	-	-	-	-
Total expenditures	\$ 47,301,813	\$ 51,009,594	\$ 47,641,298	\$ 52,335,889
Excess (deficiency) of revenues over (under) expenditures	\$ (5,615,491)	\$ (5,306,658)	\$ 2,560,886	\$ 1,572,758
Other financing sources (uses)				
Transfers in	\$ 5,377,362	\$ 7,613,071	\$ 5,861,463	\$ 5,410,369
Transfers out	(5,476,428)	(6,814,173)	(5,861,463)	(5,410,369)
Refunding bonds issued	548,493	4,130,808	-	-
Bonds issued	-	-	-	313,653
Premium on bonds issued	-	300,424	-	-
Capital leases	-	1,128,311	578,799	718,834
Notes Payable	-	-	-	-
Total other financing sources (uses)	\$ 449,427	\$ 6,358,441	\$ 578,799	\$ 1,032,487
Net change in fund balances	\$ (5,166,064)	\$ 1,051,783	\$ 3,139,685	\$ 2,605,245
Debt service as a percentage of noncapital expenditures	15.38%	21.78%	12.95%	12.03%

Table 5

	2008	2009	2010	2011	2012	2013
\$	29,555,714	\$ 30,532,857	\$ 30,805,595	\$ 31,744,361	\$ 33,009,862	\$ 35,693,366
	6,451,033	6,524,847	6,154,087	6,346,986	6,379,762	6,495,383
	550,482	353,584	340,486	330,143	321,847	347,305
	45,425	81,857	114,651	107,215	77,345	78,423
	776,679	326,895	121,661	133,941	258,340	130,565
	2,423,291	2,350,179	2,310,711	2,313,987	1,139,504	1,847,850
	345,555	302,129	455,690	2,334,514	1,237,842	2,705,887
	497,325	276,908	312,420	482,269	276,297	499,341
	10,647,989	10,031,639	10,126,436	10,387,854	9,948,179	10,281,425
	2,185,623	3,209,216	1,832,798	5,900,561	3,465,508	2,689,859
\$	<u>53,479,116</u>	<u>\$ 54,000,111</u>	<u>\$ 52,574,535</u>	<u>\$ 60,081,831</u>	<u>\$ 56,114,286</u>	<u>\$ 60,769,404</u>
\$	2,401,055	\$ 2,853,762	\$ 2,637,070	\$ 2,228,906	\$ 2,435,352	\$ 2,540,618
	1,709,822	1,677,491	1,553,936	1,579,642	1,685,561	1,764,922
	11,211,113	10,726,741	10,965,435	10,781,294	11,645,005	13,244,694
	3,598,286	2,920,804	2,686,143	2,983,349	1,100,767	1,082,575
	6,560,503	6,320,719	6,127,943	6,707,951	6,876,762	6,775,287
	19,535,900	23,088,598	21,303,551	21,197,950	22,090,351	22,094,286
	1,553,319	1,717,606	1,780,076	1,469,314	1,487,219	1,384,394
	878,681	860,309	965,488	930,856	953,673	951,035
	59,500	35,596	196,308	15,159	133,482	16,891
	4,016,683	4,021,266	7,338,539	10,764,620	6,628,375	6,932,038
	3,958,168	4,024,084	4,430,936	4,390,177	7,176,059	3,897,642
	2,105,512	2,093,305	1,875,209	2,932,961	2,800,854	2,569,834
	-	-	-	-	57,604	156,175
\$	<u>57,588,542</u>	<u>\$ 60,340,281</u>	<u>\$ 61,860,634</u>	<u>\$ 65,982,179</u>	<u>\$ 65,071,064</u>	<u>\$ 63,390,391</u>
\$	<u>(4,109,426)</u>	<u>\$ (6,340,170)</u>	<u>\$ (9,286,099)</u>	<u>\$ (5,900,348)</u>	<u>\$ (8,956,778)</u>	<u>\$ (2,620,987)</u>
\$	6,266,659	\$ 6,688,843	\$ 6,078,976	\$ 3,874,348	\$ 5,861,710	\$ 5,868,257
	(6,266,659)	(6,688,843)	(6,078,976)	(3,874,348)	(7,192,458)	(7,501,076)
	2,329,416	1,358,931	15,760,000	7,435,000	3,255,000	4,495,000
	1,643,027	351,990	723,003	-	499,512	285,655
	-	-	452,301	377,850	530,868	393,307
	-	-	662,649	-	-	-
\$	<u>3,972,443</u>	<u>\$ 1,708,921</u>	<u>\$ 17,597,953</u>	<u>\$ 7,812,850</u>	<u>\$ 2,954,632</u>	<u>\$ 3,541,143</u>
\$	<u>(136,983)</u>	<u>\$ (4,631,249)</u>	<u>\$ 8,311,854</u>	<u>\$ 1,912,502</u>	<u>\$ (6,002,146)</u>	<u>\$ 920,156</u>
	11.32%	10.86%	11.57%	13.26%	16.88%	11.56%

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COUNTY OF SHENANDOAH, VIRGINIA

Table 6

General Governmental Tax Revenues by Source
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Local sales and use Tax</u>	<u>Consumer Utility Tax</u>	<u>Motor Vehicle License Tax</u>	<u>Record-ation and Wills Tax</u>	<u>Total</u>
2004 \$	22,854,991 \$	2,659,256 \$	1,309,116 \$	632,909 \$	602,809 \$	28,059,081
2005	24,302,925	2,932,417	1,393,268	654,599	688,517	29,971,726
2006	26,044,683	3,231,113	1,385,736	669,047	989,849	32,320,428
2007	29,159,806	3,113,379	1,718,438	891,116	801,128	35,683,867
2008	29,555,714	3,238,398	1,368,894	552,815	477,500	35,193,321
2009	30,532,857	3,313,542	1,243,628	795,000	322,715	36,207,742
2010	30,805,595	2,909,578	1,248,883	815,279	325,862	36,105,197
2011	31,744,361	3,048,872	1,994,437	857,901	298,353	37,943,924
2012	33,009,862	3,168,917	1,962,053	826,120	258,430	39,225,382
2013	35,693,366	3,224,641	1,943,136	825,623	347,126	42,033,892

COUNTY OF SHENANDOAH, VIRGINIA

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**

Fiscal Year	Real Estate (1)	Personal Property	Mobile Homes	Machinery and Tools	Merchants' Capital
2004	\$ 2,303,149,450	\$ 266,755,115	\$ 3,646,104	\$ 64,808,132	\$ 33,030,298
2005	2,394,494,850	289,239,613	3,803,521	72,596,435	35,081,578
2006	3,046,358,050	327,177,172	4,688,573	70,152,682	36,933,965
2007	3,715,824,650	356,334,022	5,523,101	73,317,081	38,950,950
2008	3,841,542,450	378,309,055	5,539,784	66,351,535	43,652,302
2009	3,921,886,100	372,121,056	5,469,665	60,505,707	48,726,763
2010	4,371,701,000	346,758,402	4,443,414	64,372,075	46,001,179
2011	4,403,310,900	357,328,471	4,360,059	78,202,016	44,439,756
2012	4,413,197,300	363,099,193	4,271,041	74,030,957	45,520,162
2013	4,441,341,600	367,548,462	4,141,738	75,260,772	46,502,386

Source: Commissioner of Revenue

- (1) Real estate assessed at 100% of fair market value.
- (2) Assessed values are established by the State Corporation Commission.
- (3) Source: Virginia Department of Taxation.

Table 7

	Total Taxable Assessed Value	Estimated Actual Taxable Value	State Sales Assessment Ratio (3)	Total Direct Rate
\$	2,812,701,885	\$ 4,897,617,769	57.43%	\$ 7.68
	2,930,569,191	5,834,300,599	50.23%	7.68
	3,596,485,773	5,221,378,881	68.88%	7.34
	4,300,756,361	6,242,932,735	68.89%	7.34
	4,460,458,298	5,680,665,178	78.52%	7.34
	4,531,388,630	5,115,011,435	88.59%	7.92
	4,982,742,358	4,877,868,192	102.15%	7.84
	5,088,365,077	5,202,827,277	97.80%	7.84
	5,094,622,307	5,094,622,307	100.00%	7.92
	5,129,786,026	5,129,786,026	100.00%	8.33

COUNTY OF SHENANDOAH, VIRGINIA

Table 8

Property Tax Rates (1)
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Years	Direct Rates						Total Direct Rate
	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Merchants' Capital		
2004	\$ 0.68	\$ 2.86	\$ 0.68	\$ 2.86	\$ 0.60	\$ 7.68	
2005	0.68	2.86	0.68	2.86	0.60	7.68	
2006	0.51	2.86	0.51	2.86	0.60	7.34	
2007	0.51	2.86	0.51	2.86	0.60	7.34	
2008	0.51	2.86	0.51	2.86	0.60	7.34	
2009	0.51	3.15	0.51	3.15	0.60	7.92	
2010	0.47	3.15	0.47	3.15	0.60	7.84	
2011	0.47	3.15	0.47	3.15	0.60	7.84	
2012	0.51	3.15	0.51	3.15	0.60	7.92	
2013	0.54	3.50	0.54	3.15	0.60	8.33	

Source: County Commissioner of Revenue

(1) Per \$100 of assessed value

COUNTY OF SHENANDOAH, VIRGINIA

Table 9

Principal Property Taxpayers
Current Year and the Period Nine Years Prior

Taxpayer	Type Business	Fiscal Year 2013		Fiscal Year 2004	
		2013 Assessed Valuation	% of Total Assessed Valuation	2004 Assessed Valuation	% of Total Assessed Valuation
North Shenandoah Investors	Mfg	20,596,500	0.73%	-	0.00%
Art Mortgage Borrower	Distribution	13,368,800	0.48%	-	0.00%
Howell Metal	Mfg	11,116,100	0.40%	8,068,100	0.38%
294 Front Royal LLC	Mfg	10,718,600	0.38%	7,004,400	0.34%
Lowe's Home Centers	Retail	9,499,400	0.34%	-	0.00%
Bowman Andros Products	Mfg	9,364,300	0.33%	7,616,800	0.37%
Wal-Mart Real Estate	Retail	9,269,000	0.33%	5,653,000	0.28%
Telesat Network Services	Communications	9,013,000	0.32%	-	0.00%
Masco Cabinetry	Mfg	7,889,100	0.28%	7,249,100	0.35%
Spectrum I Woodstock	Retail	6,801,800	0.24%	-	0.00%
Valley Fertilizer and Chemical	Retail	6,299,900	0.22%	-	0.00%
LH & H LLC	Hotel	6,014,300	0.21%	-	0.00%
Shree Ganesh Hospitality	Hotel	5,538,500	0.20%	-	0.00%
		<u>125,487,300</u>	<u>3.35%</u>	<u>35,591,400</u>	<u>0.95%</u>

Source: Commissioner of Revenue

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COUNTY OF SHENANDOAH, VIRGINIA

Table 10

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax (1,3) Levy for Fiscal Year	Collected within the Fiscal Year of the Levy (1,3)		Collections in Subsequent Years (2)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004 \$	26,365,764	\$ 25,093,089	95.17%	\$ 1,093,795	\$ 26,186,884	99.32%
2005	27,837,037	26,176,277	94.03%	1,458,979	27,635,256	99.28%
2006	28,146,589	24,565,050	93.95%	1,375,004	25,940,054	99.21%
2007	28,582,118	27,256,379	95.36%	1,141,419	28,397,798	99.36%
2008	29,698,692	28,304,547	95.31%	1,151,322	29,455,869	99.18%
2009	31,221,250	28,851,374	92.41%	1,935,609	30,786,983	98.61%
2010	31,762,302	28,815,151	90.72%	2,434,979	31,250,130	98.39%
2011	32,838,732	29,867,700	90.95%	2,372,299	32,239,999	98.18%
2012	35,018,934	33,281,231	95.04%	789,161	34,070,392	97.29%
2013	36,226,476	33,721,380	93.08%	-	33,721,380	93.08%

Source: Commissioner of Revenue, County Treasurer's office

- (1) Exclusive of penalties and interest.
- (2) Does not include land redemptions.
- (3) Does not include PPTRA reimbursements from the Commonwealth of Virginia.

COUNTY OF SHENANDOAH, VIRGINIA

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Years	Governmental Activities				Business-Type Activities	
	General Obligation Bonds	Literary Fund Loans	Other Notes/ Bonds	Capital Leases	General Obligation Bonds	Notes Payable
2004	\$ 36,958,754	\$ 5,416,500	\$ 9,517,293	\$ 1,456,243	\$ 3,707,759	\$ 13,130
2005	38,882,819	5,084,500	4,607,040	1,963,352	3,502,335	9,763
2006	36,201,544	4,752,500	4,436,571	713,218	3,284,016	6,396
2007	33,817,733	4,420,500	4,315,597	2,020,718	3,066,198	20,450
2008	33,403,293	4,088,500	4,179,796	2,860,442	2,838,236	16,330
2009	31,999,361	3,774,000	4,044,912	2,341,443	2,591,701	11,721
2010	45,560,848	3,459,500	4,338,322	1,865,903	2,339,188	6,888
2011	50,367,176	3,145,000	3,972,674	1,060,237	2,284,811	1,379
2012	48,306,971	2,830,500	3,255,000	1,145,505	3,072,421	
2013	45,442,086	2,516,000	7,595,000	1,131,300	2,802,329	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(1) See the Schedule of Demographic and Economic Statistics - Table 14

Table 11

<u>Capital Leases</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
\$ -	\$ 57,069,679	5.89%	\$ 1,540
-	54,049,809	5.13%	1,425
-	49,394,245	4.36%	1,268
-	47,661,196	3.91%	1,190
97,343	47,483,940	3.67%	1,170
71,135	44,834,273	3.38%	1,094
53,284	57,623,933	4.34%	1,404
46,585	60,877,862	4.54%	1,450
4,301	58,614,698	4.24%	1,386
-	59,486,715	3.99%	1,397

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Bonded Debt</u>	<u>Less: Amounts Reserved for Debt Service</u>	<u>Net Bonded Debt (3)</u>	<u>Ratio of Net General Obligation Debt to Assessed Value (2)</u>	<u>Net Bonded Debt per Capita (1)</u>
2004	\$ 55,796,987	\$ -	\$ 55,796,987	1.98%	\$ 1,505
2005	51,359,536	-	51,359,536	1.75%	1,354
2006	38,365,062	-	38,365,062	1.07%	985
2007	41,304,431	-	41,304,431	0.96%	1,031
2008	42,553,830	-	42,553,830	0.95%	1,048
2009	45,390,615	-	39,818,273	0.88%	972
2010	48,574,359	-	48,574,359	0.97%	1,184
2011	55,796,987	-	55,796,987	1.10%	1,329
2012	54,209,892	-	54,209,892	1.06%	1,282
2013	58,355,415	-	58,355,415	1.14%	1,370

- (1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 14
- (2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property - Table 7
- (3) Includes all long-term general obligation bonded debt, Literary Fund Loans, lease revenue bonds excludes capital leases, and compensated absences.

Pledged-Revenue Coverage
Last Ten Fiscal Years

Fiscal Year	Enterprise Fund Revenue Bonds						Coverage
	Water/Sewer/Refuse and Setpage Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2004	\$ 1,565,435	\$ 1,461,209	\$ 104,226	\$ 475,288	\$ 212,992		
2005	1,740,840	1,511,547	229,293	217,192	161,578	15.14%	
2006	1,780,979	1,568,728	212,251	245,000	154,936	60.54%	
2007	2,026,347	1,824,398	201,949	245,747	152,228	53.07%	
2008	2,132,075	2,040,483	91,592	267,462	147,282	50.74%	
2009	2,147,619	2,149,861	(2,242)	273,088	126,785	22.08%	
2010	2,121,710	1,925,427	196,283	284,415	116,742	-0.56%	
2011	2,276,247	1,863,237	413,010	264,005	102,950	48.93%	
2012	3,424,323	4,594,573	(1,170,250)	249,378	85,698	112.55%	
2013	3,428,481	4,581,746	(1,153,265)	274,393	142,435	-349.25%	
						-276.66%	

Note: Water/Sewer, refuse disposal charges and other include property taxes and investment earnings but not capital contributions. FY 2012 was the first year the landfill fund was included in the business-type activities.

COUNTY OF SHENANDOAH, VIRGINIA

Table 14

Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2004	37,064	\$ 969,001,216	\$ 26,144	40.9	5,954	3.30%
2005	37,931	1,052,623,181	27,751	40.9	6,153	3.00%
2006	38,956	1,133,230,040	29,090	40.9	6,107	3.00%
2007	40,060	1,217,984,240	30,404	40.9	6,155	3.20%
2008	40,589	1,294,383,210	31,890	40.9	6,244	4.70%
2009	40,984	1,326,652,080	32,370	40.9	6,184	8.30%
2010	41,036	1,328,335,320	32,370	40.9	6,106	8.30%
2011	41,993	1,340,290,581	31,917	42.2	6,094	7.00%
2012	42,289	1,380,820,428	32,652	43.5	6,076	6.60%
2013	42,583	1,491,086,328	35,016	43.7	6,069	6.20%

Source: Weldon Cooper Center, <http://www.bea.gov/regional/reis/drill.cfm>

Principal Employers
 Current Year and Nine Years Ago

Employer	Fiscal Year 2013			Fiscal Year 2004		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Shenandoah County School Board	1000+	1	9.40%	1000+	1	8.80%
George's Chicken	500 to 999	2	5.60%	500 to 999	2	5.30%
R.R. Donnelley and Sons Company	250 to 499	3	2.80%	500 to 999	4	5.30%
Bowman Andros Products	250 to 499	4	2.80%	100 to 249	14	2.60%
Iac Strasburg LLC	250 to 499	5	2.80%	500 to 999	3	5.30%
County of Shenandoah	250 to 499	6	2.80%	250 to 499	9	5.30%
Valley Health System	250 to 499	7	2.80%	250 to 499	7	5.30%
Shenel Management Company	250 to 499	8	2.80%	100 to 249	11	2.60%
Life Style Staffing	250 to 499	9	2.80%			
Wal Mart	250 to 499	10	2.80%	250 to 499	8	5.30%

Source: Individual county departments
<http://velma.virtualmi.com/analyzer/session/session.asp?cat=IND>

COUNTY OF SHENANDOAH, VIRGINIA

Table 16

Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government	24	27	27	27	27	27	25	22	22	21
Judicial administration	17	19	22	22	22	20	21	21	19	15
Public safety										
Sheriffs department	57	64	65	67	72	67	70	70	71	84
Fire & rescue	5	5	21	25	33	33	32	33	34	42
Building inspections	9	9	9	10	10	8	7	7	5	5
Animal control	2	2	2	2	2	2	2	2	2	2
Public works										
General maintenance	3	4	4	5	5	5	7	7	6	5
Landfill	18	17	21	20	21	20	20	20	22	19
Engineering	0	0	0	0	0	0	0	0	0	0
Health and welfare										
Department of social services	33	33	36	33	36	34	35	35	35	35
Culture and recreation										
Parks and recreation	5	4	5	5	4	6	5	4	5	5
Museum	0	0	0	0	0	0	0	0	0	0
Library	6	7	7	7	7	7	5	6	6	6
Community development										
Planning	4	4	4	4	5	5	5	4	5	5
Totals	<u>183</u>	<u>195</u>	<u>223</u>	<u>227</u>	<u>244</u>	<u>234</u>	<u>234</u>	<u>231</u>	<u>232</u>	<u>244</u>

Source: Individual county departments

COUNTY OF SHENANDOAH, VIRGINIA

Table 17

Operating Indicators by Function
Last Ten Fiscal Years

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public safety										
Sheriffs department:										
Physical arrests										
Traffic violations/Arrests	1711	1951	2237	2003	2115	3222	2800	2200	2110	2070
Civil papers	11107	10422	10924	9654	9918	10479	8269	9163	12308	10500
Fire and rescue:										
Number of calls answered	5538	5779	4794	6253	6520	9967	9998	10303	13124	11150
Building inspections:										
Permits issued	589	585	506	196	113	120	127	88	127	94
Animal control:										
Number of calls answered	1792	1741	1836	1834	1933	2102	1636	1544	1729	1643
Public works										
General maintenance:										
Trucks/vehicles	2	3	3	3	3	4	4	6	6	6
Landfill:										
Refuse collected (tons/day)	157.1	161.1	158.0	178.0	148	135	130	133	116	117.02
Recycling (tons/day)	7.8	11.6	13.9	13.5	7.0	6.1	7.5	9.0	7.8	6.81
Health and welfare										
Department of Social Services:										
Caseload	3187	3666	3876	3950	4016	5141	5780	5998	5854	5753
Culture and recreation										
Parks and recreation:										
Recreation hall permits issued	1416	1641	1310	1350	1300	1571	2059	1298	1291	1137
Youth sports participants		925	2660	2400	1827	1606	1430	1449	1209	1156
Community development										
Planning:										
Zoning permits issued	748	889	721	663	608	434	303	312	430	380
Component Unit - School Board										
Education:										
School age population	5954	6153	6107	6155	6224	6184	6106	6094	6076	6069
Number of teachers	464	456	483	499	512	529	501	496	523	520
Local expenditures per pupil	2941	3733	3913	3430	3486	3509	3433	3440	3557	3711

Source: Individual county departments

COUNTY OF SHENANDOAH, VIRGINIA

Capital Asset Statistics by Function
Last Ten Fiscal Years

Table 18

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	3	3	4	4	4	2	2	1	2
Public safety										
Sheriff's department:										
Patrol units	45	45	45	47	49	50	50	47	46	51
Other vehicles	6	6	6	6	6	5	5	5	4	4
Building inspections:										
Vehicles	2	2	2	2	2	2	2	2	2	2
Animal control:										
Vehicles	2	2	2	2	2	2	2	2	2	2
Public works										
General maintenance:										
Trucks/vehicles	4	4	4	4	4	6	6	6	6	6
Landfill:										
Vehicles	19	19	21	21	21	21	20	22	22	23
Equipment	16	16	16	16	16	16	16	16	18	21
Sites	14	15	15	15	14	15	15	15	15	15
Health and welfare										
Department of Social Services:										
Vehicles	10	10	10	10	10	10	10	10	10	8
Culture and recreation										
Parks and recreation:										
Community centers	1	1	1	1	1	1	1	1	1	1
Vehicles	4	6	6	6	6	6	5	5	5	4
Parks acreage	345	345	345	345	345	345	345	345	345	645
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community development										
Planning:										
Vehicles	2	2	3	3	3	3	2	2	2	2
Component Unit - School Board										
Education:										
Schools	10	10	10	10	10	10	10	10	10	10
School buses	100	101	104	104	104	104	104	108	108	108

Source: Individual county departments

TAB T

**ENTERPRISE FUNDS
(Refuse and NFWWTP)**

DEPARTMENT: Refuse Collection
DEPARTMENT CODE NUMBER: 42300

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$192,650	\$137,362	(\$55,288)	-28.7%
1200	Salaries (Overtime)	\$12,146	\$12,146	\$0	0.0%
1300	Salaries (Part-Time)	\$154,166	\$154,166	\$0	0.0%
	Subtotal Personnel Compensation	\$358,962	\$303,674	(\$55,288)	-15.4%
Personnel Benefits					
2100	FICA	\$27,461	\$23,231	(\$4,230)	-15.4%
2210	VRS	\$25,395	\$16,491	(\$8,904)	-35.1%
2310	Hospitalization Insurance	\$39,276	\$40,320	\$1,044	2.7%
2400	Group Life Insurance	\$983	\$987	\$4	0.4%
2600	Unemployment Insurance	\$711	\$610	(\$101)	-14.2%
2700	Worker's Compensation Insurance	\$18,528	\$15,615	(\$2,913)	-15.7%
	Subtotal Personnel Benefits	\$112,354	\$97,254	(\$15,100)	-13.4%
Contractual					
3110	Professional Health Services	\$1,275	\$3,060	\$1,785	140.0%
3140	Professional Services (Container Pick	\$6,768	\$6,864	\$96	1.4%
3165	Contractual Services (Compactor)	\$83,239	\$81,319	(\$1,920)	-2.3%
	Subtotal Contractual	\$91,282	\$91,243	(\$39)	0.0%
Operational Expenses					
3600	Advertising	\$80	\$80	\$0	0.0%
5110	Electrical Services	\$6,800	\$5,600	(\$1,200)	-17.6%
5305	Auto Insurance	\$8,500	\$8,000	(\$500)	-5.9%
5309	Contractors Equipment Insurance	\$0	\$0	\$0	0.0%
5410	Lease/Purchase Equipment	\$0	\$975	\$975	0.0%
5420	Lease/Rent Building	\$0	\$0	\$0	0.0%
5850	Miscellaneous Expenses	\$0	\$0	\$0	0.0%
5870	Hazard Material Waste Day	\$8,000	\$8,000	\$0	0.0%
6005	Site/Compactor Supplies	\$990	\$516	(\$474)	-47.9%
6007	Repairs & Maintenance Supplies	\$9,624	\$11,596	\$1,972	20.5%
6008	Vehicles Supplies (Gas)	\$86,610	\$74,909	(\$11,701)	-13.5%
6009	Auto Repairs & Maintenance	\$65,000	\$79,510	\$14,510	22.3%
	Subtotal Operational Expenses	\$185,604	\$189,186	\$3,582	1.9%

Capital Outlay

8105	Motor Vehicle	\$0	\$0	\$0	0.0%
8213	Refuse Containers	\$18,200	\$21,700	\$3,500	19.2%
8214	Site Improvements	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$18,200	\$21,700	\$3,500	19.2%
	Total Department:	\$766,402	\$703,057	(\$63,345)	-8.3%

DEPARTMENT: Refuse Disposal
DEPARTMENT CODE NUMBER: 42400

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Personnel Compensation					
1100	Salaries (Regular)	\$491,620	\$470,275	(\$21,345)	-4.3%
1200	Salaries (Overtime)	\$15,175	\$15,175	\$0	0.0%
1300	Salaries (Part-Time)	\$13,362	\$13,362	\$0	0.0%
	Subtotal Personnel Compensation	\$520,157	\$498,812	(\$21,345)	-4.1%
Personnel Benefits					
2100	FICA	\$39,792	\$38,159	(\$1,633)	-4.1%
2210	VRS	\$62,843	\$53,545	(\$9,298)	-14.8%
2310	Hospitalization Insurance	\$117,828	\$102,012	(\$15,816)	-13.4%
2400	Group Life Insurance	\$2,433	\$3,204	\$771	31.7%
2600	Unemployment Insurance	\$1,318	\$1,524	\$206	15.6%
2700	Worker's Compensation Insurance	\$18,837	\$17,870	(\$967)	-5.1%
	Subtotal Personnel Benefits	\$243,051	\$216,314	(\$26,737)	-11.0%
Contractual					
3140	Professional Services	\$38,400	\$40,000	\$1,600	4.2%
3180	Professional Services (Engineering)	\$87,500	\$285,500	\$198,000	226.3%
	Subtotal Contractual	\$125,900	\$325,500	\$199,600	158.5%
Operational Expenses					
3310	Repairs & Maintenance	\$5,000	\$5,000	\$0	0.0%
3320	Maintenance & Service Contract	\$6,574	\$6,610	\$36	0.5%
3600	Advertising	\$0	\$0	\$0	0.0%
5110	Electrical Services	\$10,500	\$16,800	\$6,300	60.0%
5120	Heating Services	\$8,800	\$11,000	\$2,200	25.0%
5210	Postal Service	\$800	\$800	\$0	0.0%
5230	Telecommunications	\$6,000	\$4,392	(\$1,608)	-26.8%
5309	Contractors Equipment Insurance	\$0	\$0	\$0	0.0%
5410	Lease/Purchase Equipment	\$960	\$975	\$15	1.6%
5530	Travel (Food & Lodging)	\$450	\$300	(\$150)	-33.3%
5540	Travel (Convention & Education)	\$1,800	\$1,300	(\$500)	-27.8%
5810	Dues & Association Membership	\$140	\$140	\$0	0.0%
5850	Miscellaneous Expenses	\$0	\$0	\$0	0.0%
5853	DEQ Permits	\$13,444	\$13,444	\$0	0.0%

6001	Office Supplies	\$1,606	\$2,539	\$933	58.1%
6003	Agricultural Supplies	\$1,800	\$1,800	\$0	0.0%
6004	Medical & Lab Supplies	\$0	\$0	\$0	0.0%
6005	Laundry/Housekeeping Services	\$1,362	\$1,362	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$795	\$876	\$81	10.2%
6008	Vehicles Supplies (Gas)	\$93,150	\$102,617	\$9,467	10.2%
6009	Auto Repairs & Maintenance	\$83,900	\$83,900	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$25,339	\$24,319	(\$1,020)	-4.0%
6014	Operating Supplies	\$43,794	\$75,396	\$31,602	72.2%
7006	Regional Tire Shredder Payment	\$21,462	\$10,996	(\$10,466)	-48.8%
	Subtotal Operational Expenses	\$327,676	\$364,566	\$36,890	11.3%

Capital Outlay

8101	Machinery & Equipment	\$0	\$0	\$0	0.0%
8102	Furniture & Fixtures	\$0	\$0	\$0	0.0%
8105	Vehicle Replacement	\$0	\$0	\$0	0.0%
8106	Construction Vehicles & Equipment	\$0	\$0	\$0	0.0%
8207	EDP Equipment	\$0	\$0	\$0	0.0%
8208	Lease Payment (Trailer)	\$0	\$0	\$0	0.0%
8213	Refuse Containers	\$0	\$0	\$0	0.0%
8214	Site Improvements (Compactor Sites)	\$122,620	\$81,180	(\$41,440)	-33.8%
	Subtotal Capital Outlay	\$122,620	\$81,180	(\$41,440)	-33.8%

Operational Expenses

6009 1	Auto Repairs & Maintenance	\$0	\$2,850	\$2,850	0.0%
	Subtotal Operational Expenses	\$0	\$2,850	\$2,850	0.0%

Total Department:	\$1,339,404	\$1,489,222	\$149,818	11.2%
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DEPARTMENT: North Fork Wastewater Treatment Plant

DEPARTMENT CODE NUMBER: 42700

Line Item #	Line Item	FY14 Original Budget	FY15 Approved Budget	Variance FY14 to FY15	% Change
Operational Expenses					
3310	Maintenance & Repairs	\$10,000	\$20,000	\$10,000	100.0%
3320	Maintenance & Service Contract	\$70,000	\$48,000	(\$22,000)	-31.4%
3600	Advertising	\$0	\$0	\$0	0.0%
5110	Electrical Services	\$48,000	\$52,000	\$4,000	8.3%
5210	Postage	\$20	\$25	\$5	25.0%
5230	Telecommunications	\$1,300	\$1,400	\$100	7.7%
5853	DEQ Permits	\$3,514	\$4,530	\$1,016	28.9%
6014	Operating Supplies	\$10,000	\$8,000	(\$2,000)	-20.0%
	Subtotal Operational Expenses	\$142,834	\$133,955	(\$8,879)	-6.2%
	Total Department:	\$142,834	\$133,955	(\$8,879)	-6.2%