

An aerial photograph of Shenandoah County, Virginia, taken at sunrise. The sun is low on the horizon, casting a warm, golden glow over the landscape. The scene features rolling hills, dense forests, and several farmsteads with barns and houses. A road with a white car is visible on the right side of the image. The overall atmosphere is peaceful and scenic.

*Shenandoah County, Virginia*

Fiscal Year 2016-2017  
Adopted Budget

***“There’s Only One Shenandoah County in the Shenandoah Valley.”***

Ranked as one of the top five agricultural counties in Virginia, Shenandoah County proudly hosts plentiful natural resources. With steep slopes in the mountainous areas and wide valleys lying between, Shenandoah County enjoys prime agricultural soils, productive forests, wildlife, and gently rolling terrain that is well-drained by the beautiful North Fork of the Shenandoah River. While farming is the traditional economic lifeblood of Shenandoah County, it is also the foundation of much of its culture. With its rich farming heritage and dynamic agricultural community, an important and growing agri-tourism industry has spawned—from vineyards, nurseries, orchards, farmer’s markets, and farm tours to wineries, breweries, and a cidery, the County is home to a robust and diverse agricultural sector. The picture on the cover page showcases the stunning and serene backdrop of the place we are honored to call home, Shenandoah County.

*Photo credits: Matthew Borkoski*

TABLE OF CONTENTS

GENERAL FUND

**GENERAL FUND SUMMARIES.....5**  
General Fund Revenues Summary ..... 5  
Chart – General Fund Revenues by Category..... 6  
General Fund Expenditures Summary By Function ..... 7  
Chart – General Fund Expenditures by Function..... 8  
General Fund Expenditures Summary By Department..... 9  
**GENERAL FUND REVENUES..... 16**  
**GENERAL FUND EXPENDITURES .....23**  
**General Government Administration**  
Board of Supervisors (11010)..... 23  
County Administration (12100) ..... 26  
County Attorney (12200)..... 29  
Auditor (12240)..... 31  
Commissioner of Revenue (12310) ..... 33  
Reassessment (12320)..... 36  
Board of Equalization (12330)..... 38  
Treasurer (12410)..... 40  
Department of Finance (12440)..... 43  
Information Technology (12510) ..... 46  
Geographic Information Systems (12540)..... 49  
Board of Elections (13100)..... 52  
General Registrar (13200) ..... 55  
**Judicial Administration**  
Circuit Court (21100) ..... 58  
General District Court (21200) ..... 61  
Magistrate’s Office (21300)..... 63  
Juvenile & Domestic Relations Court (21500)..... 65  
Clerk of the Circuit Court (21600)..... 67

**TABLE OF CONTENTS**

---

Sheriff – Civil Process/Court Service (21700)..... 70

Law Library (21800) ..... 72

Records Restoration (21900)..... 74

Commonwealth’s Attorney (22100) ..... 76

Victim Witness Coordinator (22200) ..... 79

**Public Safety**

Sheriff – Law Enforcement (31200)..... 81

E-911 Enforcement/Traffic Control (31400)..... 88

Volunteer Fire and Rescue (32200) ..... 90

Forest Fire Protection (32400)..... 93

Fire and Rescue (32500)..... 95

Adult Corrections and Detention (33100)..... 99

Processing Center (33200) ..... 101

Juvenile Probation (33300) ..... 103

Building Code Enforcement (34410) ..... 105

Animal Control (35100) ..... 108

Animal Shelter (35200)..... 111

Medical Examiner (35300)..... 114

Emergency Communications Center (35500) ..... 116

**Public Works**

General Properties (43200)..... 119

**Health and Welfare**

Local Health Department (51100)..... 123

Mental Health (52100)..... 125

Area Agency on Aging (53230) ..... 127

Tax Relief for the Elderly/Handicapped (53300)..... 129

County Farm/Home (53400) ..... 131

Support to Outside Agencies (53500) ..... 133

Department of Social Services (53100) ..... 135

Comprehensive Services Act (53600)..... 137

**TABLE OF CONTENTS**

---

**Education**

Administration of Schools (61000)..... 139  
Community College (68000)..... 141

**Recreation and Culture**

Parks and Recreation (71200)..... 143  
TV Translators (71500)..... 148  
Cultural Services(72600)..... 150  
Library Administration (73100)..... 152

**Community Development**

Community Development (81100)..... 156  
Economic Development (81500) ..... 159  
Tourism(81550)..... 162  
Litter Control (81600) ..... 165  
Soil & Water Conservation District (82400) ..... 167  
Virginia Cooperative Extension Service (83500)..... 169

**Non-Departmental**

Judgments and Settlements (91100) ..... 173  
Revenue Refunds (92100)..... 174  
Transfers (92200)..... 175

**Capital Outlay**

Capital Outlay (94000) ..... 176

**Debt Service**

County Debt Service (Fund 209)..... 178  
School Debt Service (Fund 208)..... 180

**LANDFILL FUND**

**Landfill Fund Revenues..... 182**  
**Landfill Fund Expenditures ..... 183**  
Refuse Collection (42300)..... 184  
Refuse Disposal (42400) ..... 187

TABLE OF CONTENTS

---

**NORTH FORK WASTEWATER TREATMENT PLANT (NFWWTP) FUND**

NFWWTP Fund Revenues ..... 191  
NFWWTP Fund Expenditures..... 192

**SCHOOL FUND**

School Fund Revenues ..... 195  
School Fund Expenditures..... 196

**SOCIAL SERVICES FUND**

Social Services Fund Revenues ..... 197  
Social Services Fund Expenditures ..... 198

**COMPREHENSIVE SERVICES ACT FUND**

Comprehensive Services Act Revenues ..... 199  
Comprehensive Services Act Expenditures ..... 200

**STONEY CREEK SANITARY DISTRICT FUND**

Stoney Creek Sanitary District Revenues ..... 201  
Stoney Creek Sanitary District Expenditures..... 202

**TOMS BROOK-MAURERTOWN SANITARY DISTRICT FUND**

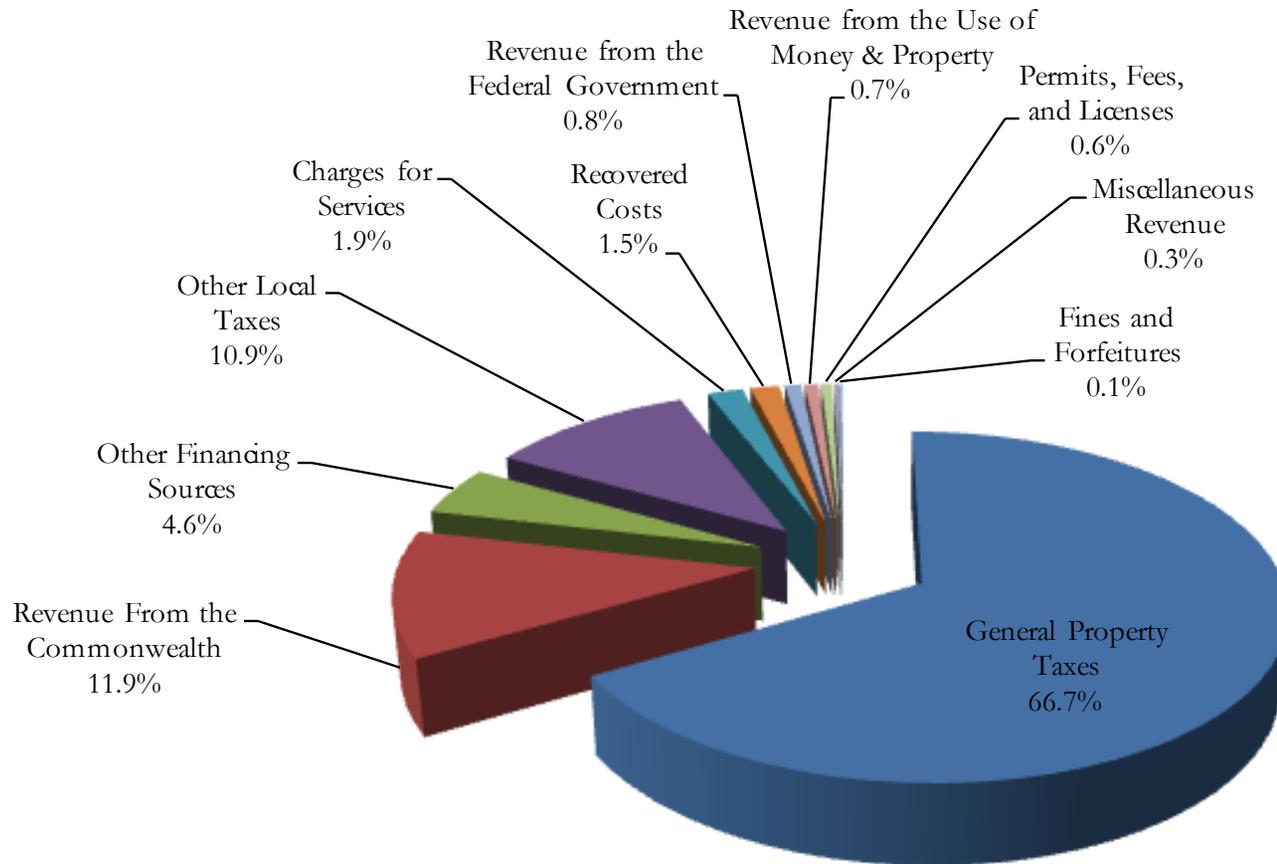
Toms Brook-Maurertown Sanitary District Revenues ..... 210  
Toms Brook-Maurertown Sanitary District Expenditures..... 211

General Fund Revenues Summary

	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>							
General Property Taxes	35,693,366	37,482,790	39,515,732	38,714,600	40,248,100	1,533,500	3.96%
Other Local Taxes	6,495,383	6,498,009	6,540,796	6,628,200	6,556,800	(71,400)	-1.08%
Permits, Fees, and Licenses	347,305	349,335	445,278	334,778	347,678	12,900	3.85%
Fines and Forfeitures	78,423	71,259	83,303	75,000	75,300	300	0.40%
Revenue from the Use of Money & Property	127,245	355,859	451,702	347,000	427,300	80,300	23.14%
Charges for Services	1,492,415	1,461,071	1,143,470	1,488,737	1,120,071	(368,666)	-24.76%
Miscellaneous Revenue	199,880	500,975	259,210	100,000	168,000	68,000	68.00%
Recovered Costs	2,470,206	1,705,384	833,267	608,115	919,154	311,039	51.15%
Revenue From the Commonwealth	7,658,647	7,977,582	7,004,614	7,068,562	7,233,101	164,539	2.33%
Revenue from the Federal Government	978,965	838,961	727,894	1,411,502	515,190	(896,312)	-63.50%
Other Financing Sources	0	0	511,935	5,941,908	2,792,689	(3,149,219)	-53.00%
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>55,541,835</b>	<b>57,241,225</b>	<b>57,517,199</b>	<b>62,718,402</b>	<b>60,403,383</b>	<b>(2,315,019)</b>	<b>-3.69%</b>

Chart – General Fund Budgeted Revenues by Category

**FY 2017 General Fund  
Budgeted Revenues by Category**

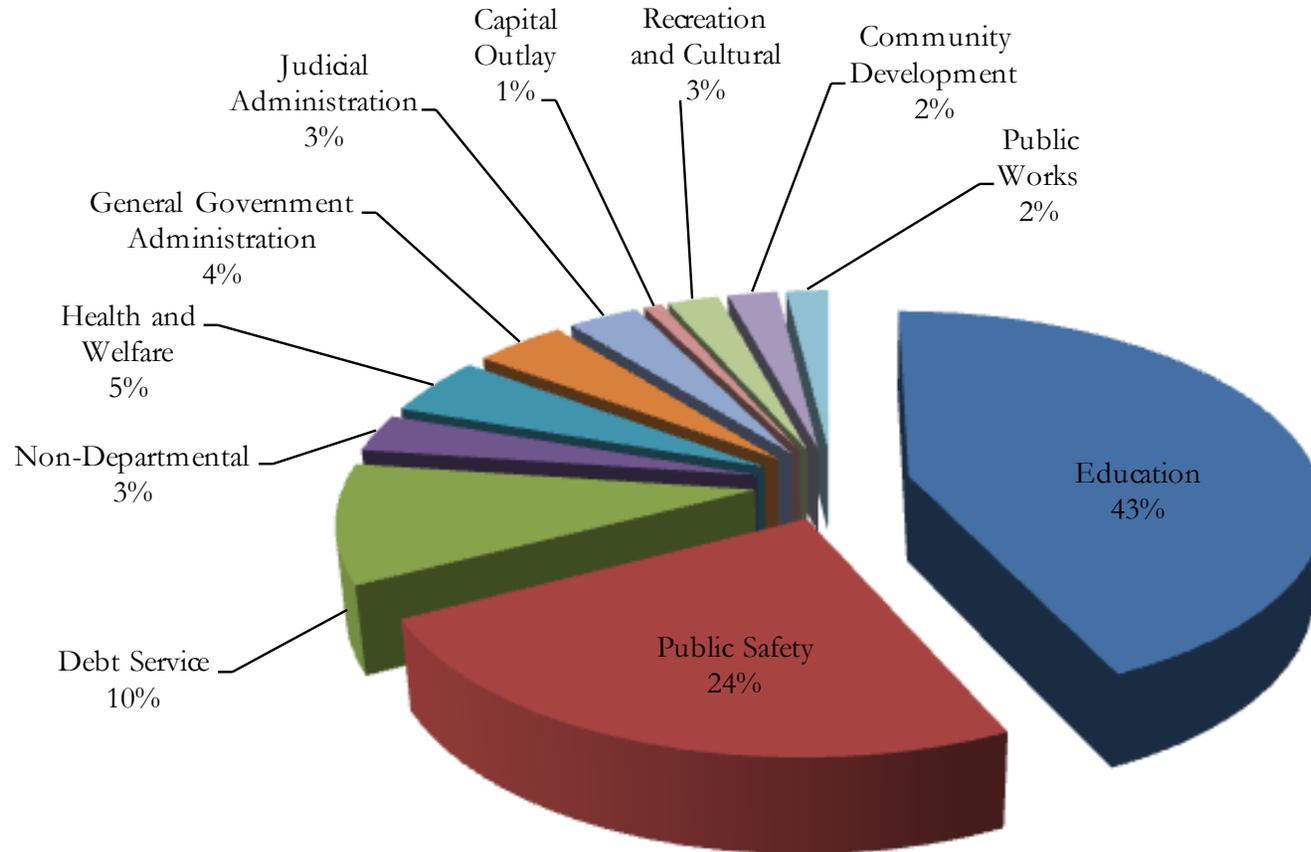


**General Fund Budgeted Expenditures Summary by Function**

	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND EXPENDITURES:</u></b>							
General Government Administration	2,540,618	2,463,725	2,735,418	2,749,976	2,527,146	(222,830)	-8.10%
Judicial Administration	1,764,922	1,822,544	1,890,579	1,929,240	1,976,800	47,560	2.47%
Public Safety	12,977,449	13,510,088	13,276,624	14,245,060	14,634,618	389,558	2.73%
Public Works	1,062,576	1,172,072	1,088,258	1,148,368	1,167,930	19,562	1.70%
Health and Welfare	2,614,040	2,343,212	2,659,506	2,929,212	2,925,272	(3,940)	-0.13%
Education	21,712,900	22,986,887	24,473,565	25,987,881	26,053,232	65,351	0.25%
Recreation and Cultural	1,384,395	1,408,571	1,465,406	1,430,993	1,427,856	(3,137)	-0.22%
Community Development	951,031	1,033,230	1,058,538	1,206,364	1,380,927	174,563	14.47%
Capital Outlay	2,739,747	592,062	976,137	1,500,207	506,910	(993,297)	-66.21%
Debt Service	6,032,485	5,918,706	5,870,332	5,997,660	5,922,577	(75,083)	-1.25%
Non-Departmental	16,891	13,374	1,463,768	3,593,441	1,880,115	(1,713,326)	-47.68%
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>53,797,053</b>	<b>53,264,470</b>	<b>56,958,130</b>	<b>62,718,402</b>	<b>60,403,383</b>	<b>(2,315,019)</b>	<b>-3.69%</b>

Chart – General Fund Budgeted Expenditures by Function

### FY 2017 General Fund Budgeted Expenditures by Function



**General Fund Budgeted Expenditures Summary by Department**

	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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**GENERAL FUND EXPENDITURES:***General Government Administration:*

Board of Supervisors	296,115	291,630	203,392	238,490	227,745	(10,745)	-4.51%
County Administration	459,170	405,808	409,840	421,620	423,831	2,211	0.52%
County Attorney	112,730	62,109	78,562	72,000	72,000	0	0.00%
Auditor	135,722	71,045	72,968	68,000	70,000	2,000	2.94%
Commissioner of Revenue	440,250	455,139	443,285	455,041	451,661	(3,380)	-0.74%
Reassessment	0	0	349,596	194,000	0	(194,000)	-100.00%
Board of Equalization	0	0	0	15,095	5,833	(9,262)	-61.36%
Treasurer	553,242	573,104	546,791	547,188	563,850	16,662	3.04%
Finance	172,404	176,081	238,979	253,848	250,291	(3,557)	-1.40%
Information Technology	60,483	152,656	137,930	132,355	132,240	(115)	-0.09%
Geographic Information Systems	92,467	101,622	102,342	104,955	106,035	1,080	1.03%

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Board of Elections	83,244	58,367	45,623	96,711	86,406	(10,305)	-10.66%
General Registrar	134,791	116,163	106,110	150,673	137,255	(13,418)	-8.91%
<b>Total General Government Administration</b>	<b>2,540,618</b>	<b>2,463,725</b>	<b>2,735,418</b>	<b>2,749,976</b>	<b>2,527,146</b>	<b>(222,830)</b>	<b>-8.10%</b>
<i>Judicial Administration:</i>							
Circuit Court	58,079	61,798	63,024	66,240	66,013	(227)	-0.34%
General District Court	8,097	6,672	6,882	7,400	8,200	800	10.81%
Magistrates' Office	2,435	2,823	2,036	3,775	3,225	(550)	-14.57%
Juvenile and Domestic Relations Court	7,586	7,562	7,810	14,475	14,275	(200)	-1.38%
Clerk of the Circuit Court (County Clerk)	513,962	530,968	536,568	552,036	552,579	543	0.10%
Sheriff (Courts)	654,530	620,346	719,820	684,408	728,235	43,827	6.40%
Law Library	18,232	17,665	9,919	23,300	22,500	(800)	-3.43%
Records Restoration	5,022	30,106	0	0	0	0	0.00%
Commonwealth's Attorney	469,517	517,027	516,403	523,181	528,427	5,246	1.00%

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2013 Actual Expenditures</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Victim Witness Coordinator	27,462	27,578	28,116	54,425	53,346	(1,079)	-1.98%
<b>Total Judicial Administration</b>	<b>1,764,922</b>	<b>1,822,544</b>	<b>1,890,579</b>	<b>1,929,240</b>	<b>1,976,800</b>	<b>47,560</b>	<b>2.47%</b>
<i>Public Safety:</i>							
Sheriff (Law Enforcement)	3,815,816	4,128,744	4,356,753	4,523,712	4,729,208	205,496	4.54%
E-911 Enforcement/Traffic Control	55,654	24,239	12,371	0	0	0	0.00%
Volunteer Fire and Rescue	1,075,633	1,016,344	899,262	974,953	1,028,825	53,872	5.53%
Forest Fire Protection	9,695	9,495	9,495	9,495	9,495	0	0.00%
Fire and Rescue	4,057,470	3,903,200	3,806,160	3,597,788	3,733,606	135,818	3.78%
Corrections and Detention	1,729,549	1,850,317	1,768,088	2,567,933	2,500,000	(67,933)	-2.65%
Processing Center	0	0	9,841	11,336	11,436	100	0.88%
Juvenile Probation	405,855	397,926	428,011	469,962	499,111	29,149	6.20%
Building Code Enforcement	385,931	378,444	404,487	402,405	397,555	(4,850)	-1.21%
Animal Control	124,595	140,513	128,089	144,967	151,000	6,033	4.16%
Animal Shelter	228,335	239,759	247,603	256,565	256,331	(234)	-0.09%

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2013 Actual Expenditures</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Medical Examiner	580	500	800	900	900	0	0.00%
Emergency Communications Center	1,088,336	1,420,606	1,205,662	1,285,044	1,317,151	32,107	2.50%
<b>Total Public Safety</b>	<b>12,977,449</b>	<b>13,510,088</b>	<b>13,276,624</b>	<b>14,245,060</b>	<b>14,634,618</b>	<b>389,558</b>	<b>2.73%</b>
<i>Public Works:</i>							
General Properties	1,062,576	1,172,072	1,088,258	1,148,368	1,167,930	19,562	1.70%
<b>Total Public Works</b>	<b>1,062,576</b>	<b>1,172,072</b>	<b>1,088,258</b>	<b>1,148,368</b>	<b>1,167,930</b>	<b>19,562</b>	<b>1.70%</b>
<i>Health and Welfare:</i>							
Department of Social Services	878,517	864,618	880,922	1,022,520	1,022,520	0	0.00%
Comprehensive Services Act	865,395	578,423	860,606	1,000,174	1,000,174	0	0.00%
Local Health Department	285,190	294,708	303,374	316,933	320,932	3,999	1.26%
Mental Health/Concern Hotline	230,187	230,187	241,646	241,646	241,646	0	0.00%
Area Agency on Aging	83,000	83,000	83,000	83,000	68,000	(15,000)	-18.07%
Tax Relief for the Elderly	172,168	193,075	203,030	200,939	210,000	9,061	4.51%

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2013 Actual Expenditures</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
County Farm/Home	17,163	17,201	4,927	0	5,000	5,000	0.00%
Support - Social Services	82,420	82,000	82,000	64,000	57,000	(7,000)	-10.94%
<b>Total Health and Welfare</b>	<b>2,614,040</b>	<b>2,343,212</b>	<b>2,659,506</b>	<b>2,929,212</b>	<b>2,925,272</b>	<b>(3,940)</b>	<b>-0.13%</b>
<i>Education:</i>							
Shenandoah County Public Schools	21,676,669	22,942,883	24,430,508	25,942,370	26,007,886	65,516	0.25%
Lord Fairfax Community College	36,231	44,004	43,057	45,511	45,346	(165)	-0.36%
<b>Total Education</b>	<b>21,712,900</b>	<b>22,986,887</b>	<b>24,473,565</b>	<b>25,987,881</b>	<b>26,053,232</b>	<b>65,351</b>	<b>0.25%</b>
<i>Recreation and Cultural:</i>							
Parks and Recreation	750,010	741,959	781,832	724,565	695,697	(28,868)	-3.98%
TV Translators	3,183	2,166	248	0	0	0	0.00%
Cultural Services	6,500	6,500	6,500	6,500	9,500	3,000	46.15%
Library Administration	624,701	657,947	676,825	699,928	722,659	22,731	3.25%
<b>Total Recreation and Cultural</b>	<b>1,384,395</b>	<b>1,408,571</b>	<b>1,465,406</b>	<b>1,430,993</b>	<b>1,427,856</b>	<b>(3,137)</b>	<b>-0.22%</b>

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2013 Actual Expenditures</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<i>Community Development:</i>							
Community Development	325,354	372,882	352,030	396,260	408,828	12,568	3.17%
Economic Development	49,714	56,245	56,156	160,991	263,245	102,254	63.52%
Tourism	175,379	180,249	177,128	196,354	206,577	10,223	5.21%
Litter Control	21,935	18,689	18,665	18,000	18,000	0	0.00%
Soil and Water Conservation District	261,053	268,184	315,984	288,346	338,564	50,218	17.42%
Virginia Cooperative Extension Service	117,595	136,981	138,575	146,413	145,713	(700)	-0.48%
<b>Total Community Development</b>	<b>951,031</b>	<b>1,033,230</b>	<b>1,058,538</b>	<b>1,206,364</b>	<b>1,380,927</b>	<b>174,563</b>	<b>14.47%</b>
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	2,739,747	592,062	976,137	1,500,207	506,910	(993,297)	-66.21%
<b>Total Capital Outlay</b>	<b>2,739,747</b>	<b>592,062</b>	<b>976,137</b>	<b>1,500,207</b>	<b>506,910</b>	<b>(993,297)</b>	<b>-66.21%</b>

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Debt Service:</i>							
Debt Service - County	2,179,947	2,279,315	2,278,877	2,426,309	2,364,899	(61,410)	-2.53%
Debt Service - Schools	3,852,538	3,639,391	3,591,454	3,571,351	3,557,678	(13,673)	-0.38%
<b>Total Debt Service</b>	<b>6,032,485</b>	<b>5,918,706</b>	<b>5,870,332</b>	<b>5,997,660</b>	<b>5,922,577</b>	<b>(75,083)</b>	<b>-1.25%</b>
<i>Non-Departmental:</i>							
Judgments and Settlements	635	375	445	475	475	0	0.00%
Revenue Refunds	12,488	12,199	100,005	19,550	24,550	5,000	25.58%
Transfers, Reserves, and Other	3,768	800	1,363,318	3,573,416	1,855,090	(1,718,326)	-48.09%
<b>Total Non-Departmental</b>	<b>16,891</b>	<b>13,374</b>	<b>1,463,768</b>	<b>3,593,441</b>	<b>1,880,115</b>	<b>(1,713,326)</b>	<b>-47.68%</b>
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>53,797,053</b>	<b>53,264,470</b>	<b>56,958,130</b>	<b>62,718,402</b>	<b>60,403,383</b>	<b>(2,315,019)</b>	<b>-3.69%</b>

## GENERAL FUND REVENUES

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>							
<i>Local Revenues:</i>							
<b><u>General Property Taxes</u></b>							
Real Property Taxes	23,236,444	24,477,844	25,666,448	25,670,100	25,779,200	109,100	0.43%
Public Service Corporation Taxes	1,026,710	1,197,962	1,300,576	1,095,400	1,347,600	252,200	23.02%
Personal Property Taxes	7,975,617	8,918,252	9,070,464	8,795,300	9,821,100	1,025,800	11.66%
Mobile Home Taxes	22,517	15,149	24,368	22,000	24,000	2,000	9.09%
Machinery & Tools Taxes	2,548,156	2,081,845	2,530,065	2,286,800	2,435,000	148,200	6.48%
Merchants Capital	272,080	277,381	291,787	270,000	271,200	1,200	0.44%
Penalties	345,246	297,925	314,908	325,000	314,000	(11,000)	-3.38%
Interest	266,596	216,432	317,115	250,000	256,000	6,000	2.40%
<b>Total General Property Taxes</b>	<b>35,693,366</b>	<b>37,482,790</b>	<b>39,515,732</b>	<b>38,714,600</b>	<b>40,248,100</b>	<b>1,533,500</b>	<b>3.96%</b>
<b><u>Other Local Taxes</u></b>							
Local Sales and Use Taxes	3,224,641	3,207,116	3,262,734	3,275,000	3,260,000	(15,000)	-0.46%
Consumers' Utility Taxes	1,943,136	1,994,637	1,955,209	2,000,000	1,984,300	(15,700)	-0.79%
Utility License Taxes	26,156	30,249	30,551	28,200	30,300	2,100	7.45%
Motor Vehicle Licenses	825,623	830,861	864,694	840,000	846,000	6,000	0.71%
Taxes on Recordation and Wills	347,126	304,745	291,431	350,000	300,400	(49,600)	-14.17%
Transient Occupancy Tax	128,701	130,401	136,177	135,000	135,800	800	0.59%
<b>Total Other Local Taxes</b>	<b>6,495,383</b>	<b>6,498,009</b>	<b>6,540,796</b>	<b>6,628,200</b>	<b>6,556,800</b>	<b>(71,400)</b>	<b>-1.08%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Permits, Fees, and Licenses:</u></b>							
Animal Licenses	23,023	19,905	19,103	24,500	19,500	(5,000)	-20.41%
ABC License Fees	2,455	3,548	1,963	2,478	2,478	0	0.00%
Building Permits and Fees	267,491	273,223	371,472	258,000	278,000	20,000	7.75%
Planning and Zoning Permits and Fees	45,621	33,112	28,985	38,300	35,600	(2,700)	-7.05%
Erosion & Sedimentation Permits and Fees	6,336	9,488	15,505	8,000	8,600	600	7.50%
Other Permits and Fees	2,379	10,059	8,250	3,500	3,500	0	0.00%
<b>Total Permits, Fees, and Licenses</b>	<b>347,305</b>	<b>349,335</b>	<b>445,278</b>	<b>334,778</b>	<b>347,678</b>	<b>12,900</b>	<b>3.85%</b>
<b><u>Fines and Forfeitures:</u></b>							
Court Fines and Forfeitures	63,365	54,670	67,542	60,000	60,000	0	0.00%
Court Wills and Administration	15,058	16,589	15,761	15,000	15,300	300	2.00%
<b>Total Fines and Forfeitures</b>	<b>78,423</b>	<b>71,259</b>	<b>83,303</b>	<b>75,000</b>	<b>75,300</b>	<b>300</b>	<b>0.40%</b>
<b><u>Revenue from the Use of Money &amp; Property:</u></b>							
Interest on Bank Deposits	61,808	44,185	17,094	15,000	15,000	0	0.00%
Convenience Fees on Credit Cards	0	0	38,947	0	35,000	35,000	100.00%
Rental of Properties	65,437	311,674	395,661	332,000	377,300	45,300	13.64%
<b>Total Revenue from the Use of Money &amp; Property</b>	<b>127,245</b>	<b>355,859</b>	<b>451,702</b>	<b>347,000</b>	<b>427,300</b>	<b>80,300</b>	<b>23.14%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Charges for Services:</u></b>							
Excess Fees of Clerk	6,526	0	0	10,000	0	(10,000)	-100.00%
Charges for Courthouse Security	92,142	85,600	104,526	90,480	96,200	5,720	6.32%
Law Library Fees	43,658	13,670	14,046	26,400	22,500	(3,900)	-14.77%
Jail Telephone Commissions	21,604	23,369	8,656	0	0	0	0.00%
Charges for Courthouse Construction	0	0	0	0	38,500	38,500	100.00%
Charges for Commonwealth's Attorney	3,738	3,734	3,539	3,700	3,700	0	0.00%
Board of Prisoners	37,744	23,724	1,485	0	0	0	0.00%
Charges for Animal Protection	7,640	10,225	9,120	12,000	9,430	(2,570)	-21.42%
Charges for Parks and Recreation	262,619	428,031	383,428	299,157	259,741	(39,416)	-13.18%
Charges for Spay and Neuter	4,260	3,945	4,135	4,000	4,000	0	0.00%
Charges for Courthouse Maintenance	24,582	22,592	26,213	25,000	25,000	0	0.00%
Charges for Ambulance Recoveries	979,999	838,404	575,652	950,000	655,000	(295,000)	-31.05%
Charges for Services - Other	7,903	7,777	12,669	68,000	6,000	(62,000)	-91.18%
<b>Total Charges for Services</b>	<b>1,492,415</b>	<b>1,461,071</b>	<b>1,143,470</b>	<b>1,488,737</b>	<b>1,120,071</b>	<b>(368,666)</b>	<b>-24.76%</b>
<b><u>Miscellaneous Revenue:</u></b>							
Miscellaneous Receipts	199,880	500,975	259,210	100,000	168,000	68,000	68.00%
<b>Total Miscellaneous Revenue</b>	<b>199,880</b>	<b>500,975</b>	<b>259,210</b>	<b>100,000</b>	<b>168,000</b>	<b>68,000</b>	<b>68.00%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Recovered Costs:</u></b>							
Lord Fairfax Soil and Water Conservation District	0	0	302,506	275,346	337,564	62,218	22.60%
Department of Social Services - Depreciation and Interest	0	0	114,659	108,000	105,000	(3,000)	-2.78%
Town of Edinburg Law Enforcement	0	0	0	0	94,590	94,590	100.00%
Donation of Land	1,586,800	0	0	0	0	0	0.00%
Other Recovered Costs	883,406	1,705,384	416,102	224,769	382,000	157,231	69.95%
<b>Total Recovered Costs</b>	<b>2,470,206</b>	<b>1,705,384</b>	<b>833,267</b>	<b>608,115</b>	<b>919,154</b>	<b>311,039</b>	<b>51.15%</b>
<b>Total Revenue From Local Sources</b>	<b>46,904,223</b>	<b>48,424,682</b>	<b>49,272,756</b>	<b>48,296,430</b>	<b>49,862,403</b>	<b>1,565,973</b>	<b>3.24%</b>
<b><i>Intergovernmental Revenues:</i></b>							
<b><u>Revenue from the Commonwealth:</u></b>							
<b><u>Non-Categorical Aid:</u></b>							
Motor Vehide Carriers' Tax	66,972	44,265	35,115	66,500	48,700	(17,800)	-26.77%
Mobile Home Titling Tax	12,487	23,485	4,184	12,400	8,200	(4,200)	-33.87%
Motor Vehide Rental Tax	28,775	36,699	0	16,000	5,000	(11,000)	-68.75%
Reduction in State Aid to Local Governments	(231,891)	0	0	0	0	0	0.00%
State Recordation Tax	186,146	211,373	188,483	180,000	186,500	6,500	3.61%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
<b>Total Commonwealth - Non-Categorical Aid</b>	<b>3,710,318</b>	<b>3,963,651</b>	<b>3,875,611</b>	<b>3,922,729</b>	<b>3,896,229</b>	<b>(26,500)</b>	<b>-0.68%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Categorical Aid - Shared Expenses:</u></b>							
Commonwealth's Attorney	325,459	349,813	358,646	372,989	378,025	5,036	1.35%
Sheriff	2,452,479	2,502,254	1,712,901	1,717,210	1,754,570	37,360	2.18%
Commissioner of Revenue	116,690	121,616	122,103	124,965	125,596	631	0.50%
Treasurer	119,247	125,749	123,123	128,282	128,282	0	0.00%
Registrar/Electoral Board	39,833	41,503	40,753	48,954	43,540	(5,414)	-11.06%
Clerk of the Circuit Court	301,566	303,759	310,354	322,737	316,560	(6,177)	-1.91%
<b>Total Commonwealth - Categorical Aid</b>	<b>3,355,274</b>	<b>3,444,694</b>	<b>2,667,880</b>	<b>2,715,137</b>	<b>2,746,573</b>	<b>31,436</b>	<b>1.16%</b>
<b><u>Other Categorical Aid:</u></b>							
Litter Control Grant	21,189	18,689	18,672	18,000	18,000	0	0.00%
VJCCCA Grant	31,204	31,204	31,204	31,204	31,204	0	0.00%
Victim-Witness Grant	27,537	27,541	28,367	53,367	53,346	(21)	-0.04%
Wireless E-911 Grant	123,624	249,170	101,142	92,000	106,350	14,350	15.60%
Four for Life Grant	0	0	44,297	45,728	45,728	0	0.00%
Fire Programs Fund	71,470	75,260	79,391	135,397	79,391	(56,006)	-41.36%
Conservation Easement	0	100,000	0	0	0	0	0.00%
Commission for the Arts	0	0	5,000	5,000	5,000	0	0.00%
Extradition of Prisoners	1,480	1,240	1,145	0	1,280	1,280	100.00%
Other Categorical Aid	316,551	66,133	151,905	50,000	250,000	200,000	400.00%
<b>Total Commonwealth - Other Categorical Aid</b>	<b>593,055</b>	<b>569,237</b>	<b>461,123</b>	<b>430,696</b>	<b>590,299</b>	<b>159,603</b>	<b>37.06%</b>
<b>Total Revenue From the Commonwealth</b>	<b>7,658,647</b>	<b>7,977,582</b>	<b>7,004,614</b>	<b>7,068,562</b>	<b>7,233,101</b>	<b>164,539</b>	<b>2.33%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Federal Revenues:</u></b>							
<b><u>Non-Categorical Aid:</u></b>							
Payments in Lieu of Taxes	163,852	103,276	160,707	103,276	160,700	57,424	55.60%
<b>Total Federal - Non-Categorical Aid</b>	<b>163,852</b>	<b>103,276</b>	<b>160,707</b>	<b>103,276</b>	<b>160,700</b>	<b>57,424</b>	<b>55.60%</b>
<b><u>Categorical Aid:</u></b>							
DMV Ground Transportation Safety Grant	23,025	23,386	29,812	24,760	24,760	0	0.00%
U.S. Forest Service Patrol	4,492	4,425	5,280	8,960	7,751	(1,209)	-13.49%
Bullet Proof Vest Grant	5,181	5,297	0	0	0	0	0.00%
Emergency Management Performance Grants	0	0	26,940	23,509	23,509	0	0.00%
FEMA Firefighters Assistance Grant	357,750	522,000	0	0	0	0	0.00%
Project Lifesaver	1,465	855	1,250	0	3,505	3,505	100.00%
Highway Planning and Construction	284,093	62,580	371,823	177,562	0	(177,562)	-100.00%
USDA Rural Development Grant	0	0	14,510	0	0	0	0.00%
Triad Grant	0	0	2,940	0	2,940	2,940	100.00%
Federal Asset Sharing Program	0	0	0	1,009,435	228,025	(781,410)	-77.41%
Other Categorical Aid	139,107	117,142	114,632	64,000	64,000	0	0.00%
<b>Total Federal - Categorical Aid</b>	<b>815,113</b>	<b>735,685</b>	<b>567,187</b>	<b>1,308,226</b>	<b>354,490</b>	<b>(953,736)</b>	<b>-72.90%</b>
<b>Total Revenue from the Federal Government</b>	<b>978,965</b>	<b>838,961</b>	<b>727,894</b>	<b>1,411,502</b>	<b>515,190</b>	<b>(896,312)</b>	<b>-63.50%</b>
<b>Total Intergovernmental Revenue</b>	<b>8,637,612</b>	<b>8,816,543</b>	<b>7,732,508</b>	<b>8,480,064</b>	<b>7,748,291</b>	<b>(731,773)</b>	<b>-8.63%</b>

**GENERAL FUND REVENUES**

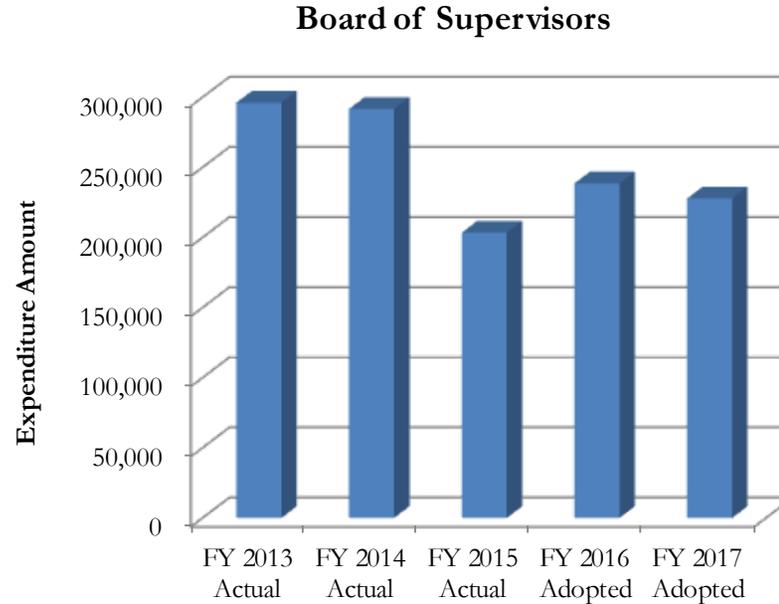
**GENERAL FUND**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Financing Sources:</i>							
<b><u>Non-Revenue Receipts:</u></b>							
Debt Service Interest Subsidy	0	0	511,935	566,000	511,900	(54,100)	-9.56%
Capital Lease Financing Proceeds	0	0	0	0	346,000	346,000	100.00%
Unassigned Fund Balance	0	0	0	5,375,908	1,934,789	(3,441,119)	-64.01%
<b>Total Non-Revenue Receipts</b>	<b>0</b>	<b>0</b>	<b>511,935</b>	<b>5,941,908</b>	<b>2,792,689</b>	<b>(3,149,219)</b>	<b>-53.00%</b>
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>511,935</b>	<b>5,941,908</b>	<b>2,792,689</b>	<b>(3,149,219)</b>	<b>-53.00%</b>
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>55,541,835</b>	<b>57,241,225</b>	<b>57,517,199</b>	<b>62,718,402</b>	<b>60,403,383</b>	<b>(2,315,019)</b>	<b>-3.69%</b>

## BOARD OF SUPERVISORS

The Shenandoah County Board of Supervisors is comprised of six elected members, who function as the County’s legislative body. Shenandoah County consists of six magisterial districts, with each district represented by an elected representative. The Board of Supervisor members are elected on four-year, staggered terms. The Chairman and Vice-Chairman are selected by the Board on an annual basis. In its legislative role, the Board adopts all ordinances and resolutions and establishes the general policies of the County, including adoption of County spending and taxing priorities through the annual budget. The Board appoints the County Administrator and membership to a variety of advisory boards, commissions, authorities, and committees. The Board of Supervisors is as follows:

Mr. Dick Neese, <i>District 1</i> Mr. Richard Walker, Vice-Chairman, <i>District 3</i> Ms. Marsha Shruntz, <i>District 5</i>	Mr. Steve Baker, <i>District 2</i> Ms. Cindy Bailey, <i>District 4</i> Mr. Conrad Helsley, Chairman, <i>District 6</i>
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**Board of Supervisors Expenditures**

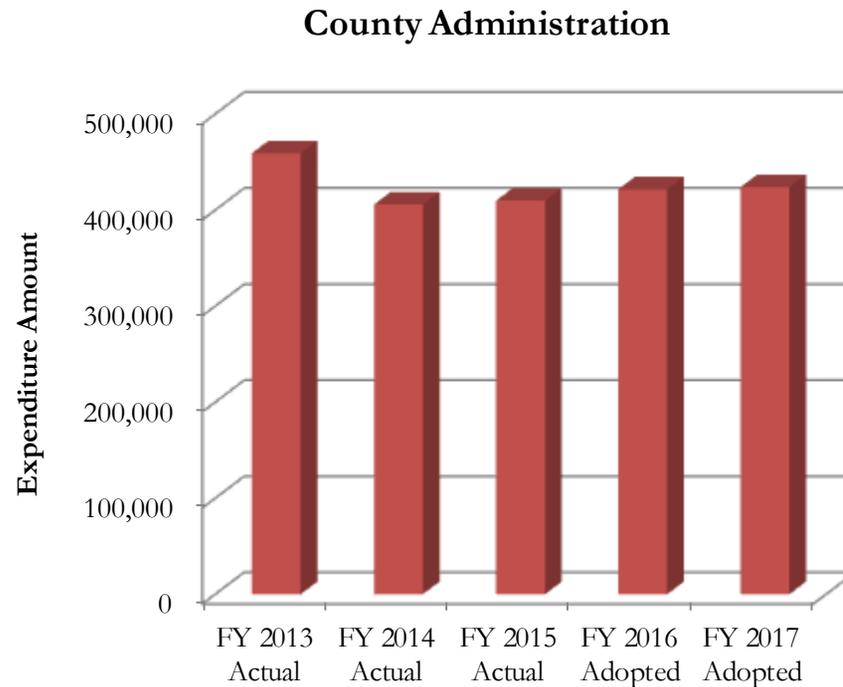
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>BOARD OF SUPERVISORS (11010):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-11010-1100	Salaries & Wages – Regular	63,900	63,900	63,965	63,900	63,900	0	0.00%
<i>Employee Benefits:</i>								
4-100-11010-2100	FICA/Medicare - Employer	3,755	4,123	4,413	4,890	4,890	0	0.00%
4-100-11010-2210	Virginia Retirement System	35,564	17,534	0	0	0	0	0.00%
4-100-11010-2310	Hospitalization Insurance	53,689	41,306	28,465	29,000	31,662	2,662	9.18%
4-100-11010-2320	Patient-Centered Outcome Research	0	0	1,272	0	1,300	1,300	0.00%
4-100-11010-2710	Line of Duty Act	70,549	70,279	46,958	70,500	55,293	(15,207)	-21.57%
<i>Contractual Services:</i>								
4-100-11010-3150	Professional Services	270	17,421	0	7,000	7,000	0	0.00%
4-100-11010-3190	Codifying Ordinances	0	1,195	3,733	3,000	3,000	0	0.00%
4-100-11010-3600	Advertising	12,781	16,965	9,424	9,000	9,000	0	0.00%
<i>Other Charges:</i>								
4-100-11010-5230	Telecommunications	2,856	2,325	1,715	2,700	600	(2,100)	-77.78%
4-100-11010-5307	Public Officials Liability Insurance	8,281	8,444	8,509	8,600	10,100	1,500	17.44%
4-100-11010-5308	General Liability Insurance	14,405	14,691	14,468	15,700	17,500	1,800	11.46%
4-100-11010-5510	Mileage	3,692	4,099	1,194	1,500	1,500	0	0.00%

BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging	5,533	4,145	3,311	3,200	3,200	0	0.00%
4-100-11010-5540	Convention, Training, & Education	1,440	1,459	975	2,100	1,400	(700)	-33.33%
4-100-11010-5810	Dues & Association Membership	10,443	10,468	10,054	10,700	10,700	0	0.00%
4-100-11010-5850	Miscellaneous Expenses	4,527	6,439	1,404	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-11010-6001	Office Supplies	292	494	92	400	400	0	0.00%
4-100-11010-6004	Medical & Lab Supplies	4,138	3,331	3,364	3,300	3,300	0	0.00%
4-100-11010-6013	Operating Supplies	0	3,012	75	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-11010-8207	EDP Equipment	0	0	0	0	0	0	0.00%
<b>TOTAL BOARD OF SUPERVISORS:</b>		<b>296,115</b>	<b>291,630</b>	<b>203,392</b>	<b>238,490</b>	<b>227,745</b>	<b>(10,745)</b>	<b>-4.51%</b>

## COUNTY ADMINISTRATION

The Office of County Administration includes the County Administrator, Assistant County Administrator, Executive Assistant, and an Administrative Assistant. The County Administrator is appointed by and serves at the pleasure of the Board of Supervisors. The County Administrator serves as the chief administrative officer of the County and is responsible, along with support staff, for ensuring the day-to-day administration of county services and that the policies of the Board of Supervisors are carried out. While the County Administrator oversees all non-constitutional offices, the County Administrator also closely coordinates with the five constitutional officers and their respective staff in the delivery of County services.



**County Administration Expenditures**

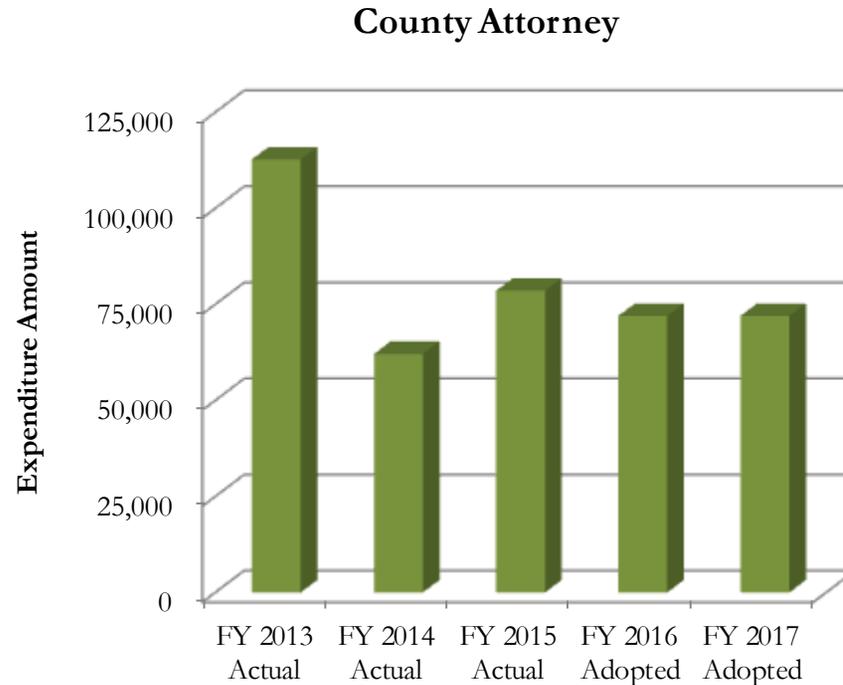
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COUNTY ADMINISTRATION (12100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	331,292	280,819	299,899	303,300	307,798	4,498	1.48%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	22,515	20,882	22,587	23,200	23,500	300	1.29%
4-100-12100-2210	Virginia Retirement System	38,344	34,663	33,447	33,850	30,287	(3,563)	-10.52%
4-100-12100-2225	Deferred Compensation	2,862	3,270	3,678	3,720	3,690	(30)	-0.81%
4-100-12100-2310	Hospitalization Insurance	37,768	37,712	28,602	28,600	28,600	0	0.00%
4-100-12100-2400	Group Life Insurance	1,474	1,332	1,439	1,460	1,601	141	9.63%
4-100-12100-2600	Unemployment Insurance	611	568	401	350	160	(190)	-54.29%
4-100-12100-2700	Workers' Compensation Insurance	366	438	274	300	300	0	0.00%
<i>Contractual Services:</i>								
4-100-12100-3310	Repairs & Maintenance	498	0	182	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	5,372	5,240	5,358	5,870	5,870	0	0.00%
4-100-12100-3500	Printing	986	2,298	55	700	700	0	0.00%
<i>Other Charges:</i>								
4-100-12100-5210	Postal Service	1,043	1,017	1,261	900	1,100	200	22.22%
4-100-12100-5230	Telecommunications	3,978	3,304	3,365	3,750	3,450	(300)	-8.00%
4-100-12100-5305	Auto Insurance	872	1,322	933	1,320	1,900	580	43.94%
4-100-12100-5510	Mileage	1,131	735	891	400	800	400	100.00%
4-100-12100-5530	Food & Lodging	1,195	2,149	800	2,500	2,500	0	0.00%
4-100-12100-5540	Convention, Training, & Education	2,465	1,010	1,315	2,500	2,500	0	0.00%

COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12100-5810	Dues & Association Membership	1,604	865	1,056	2,900	3,175	275	9.48%
<i>Materials and Supplies:</i>								
4-100-12100-6001	Office Supplies	3,713	5,252	2,729	4,200	4,200	0	0.00%
4-100-12100-6008	Vehicle Supplies (Gas)	481	900	577	700	600	(100)	-14.29%
4-100-12100-6008	Auto Repairs & Maintenance	599	2,032	990	850	850	0	0.00%
<b>TOTAL COUNTY ADMINISTRATION:</b>		<b>459,170</b>	<b>405,808</b>	<b>409,840</b>	<b>421,620</b>	<b>423,831</b>	<b>2,211</b>	<b>0.52%</b>

## COUNTY ATTORNEY

Through a contractual relationship with a law firm, the County Attorney provides legal counsel, advice, and opinions to the Shenandoah County government including the Board of Supervisors, the Planning Commission, all other County Boards and Commissions, County Departments and Agencies, and Constitutional Officers. Additionally, the County Attorney represents and defends the County in legal matters, and when necessary, the County Attorney brings appropriate lawsuits on behalf of the County. The County Attorney prepares drafts of resolutions and ordinances when needed or requested and provides reviews of legal agreements and contracts involving the County.

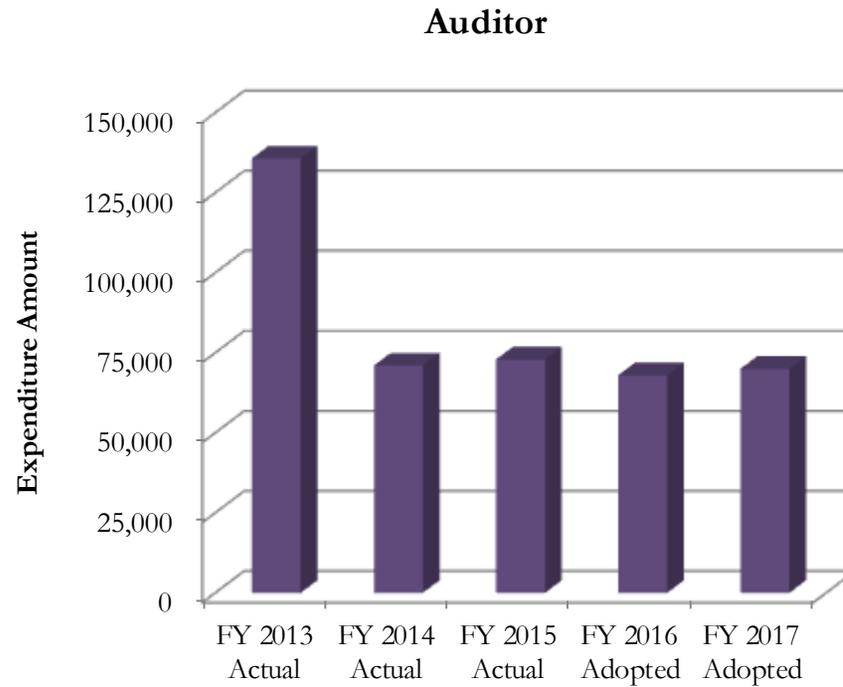


County Attorney Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COUNTY ATTORNEY (12200):</b>								
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	112,730	62,109	78,562	72,000	72,000	0	0.00%
<b>TOTAL COUNTY ATTORNEY:</b>		<b>112,730</b>	<b>62,109</b>	<b>78,562</b>	<b>72,000</b>	<b>72,000</b>	<b>0</b>	<b>0.00%</b>

### AUDITOR

This activity reflects the budgeted costs of the statutorily required annual independent audit of the County’s Comprehensive Annual Financial Report (CAFR) as well as the costs of other professional accounting services associated with the examinations and reviews of the County’s accounts and records.

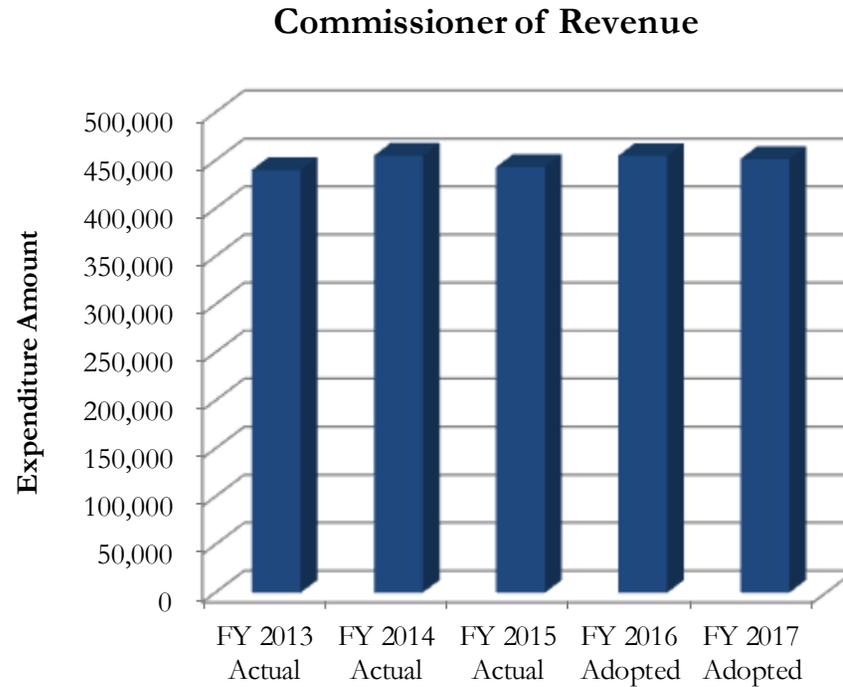


**Auditor Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>AUDITOR (12240):</u></b>								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	126,878	66,930	64,912	60,000	62,000	2,000	3.33%
4-100-12240-3121	Professional Services (Accounting)	914	614	0	0	0	0	0.00%
4-100-12240-3160	Professional Services (Actuarial)	7,930	3,500	8,056	8,000	8,000	0	0.00%
<b>TOTAL AUDITOR:</b>		<b>135,722</b>	<b>71,045</b>	<b>72,968</b>	<b>68,000</b>	<b>70,000</b>	<b>2,000</b>	<b>2.94%</b>

### COMMISSIONER OF REVENUE

The Commissioner of Revenue functions as the chief assessing officer for Shenandoah County and is responsible for the assessment of all real and personal property as well as the management of tax relief and land use programs. As a constitutional officer, the Commissioner of Revenue is elected at-large by the citizens of Shenandoah County and serves a four-year term.



**Commissioner of Revenue Expenditures**

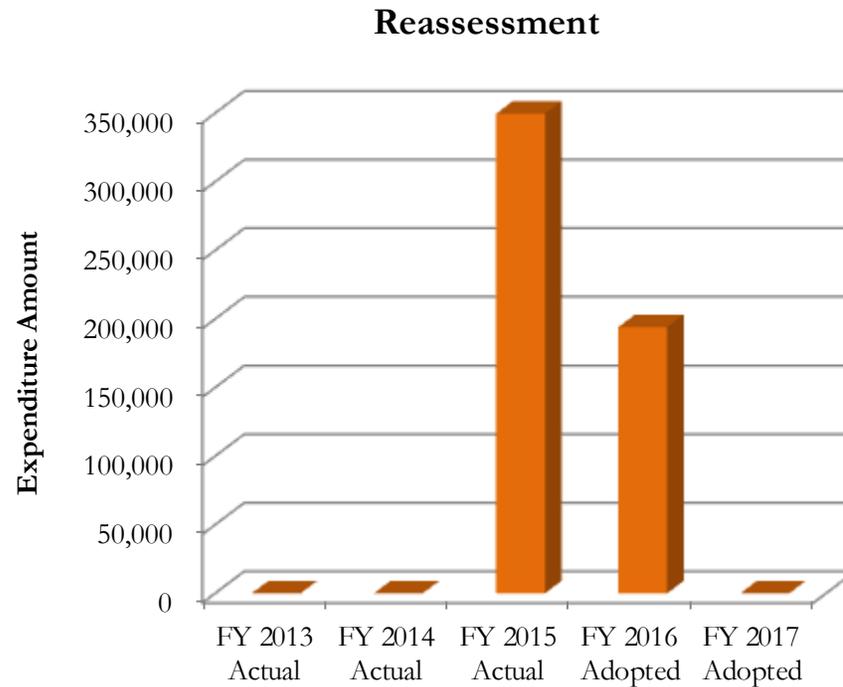
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>COMMISSIONER OF THE REVENUE (12310):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12310-1100	Salaries & Wages – Regular	299,407	319,040	308,383	311,100	318,404	7,304	2.35%
<i>Employee Benefits:</i>								
4-100-12310-2100	FICA/Medicare - Employer	21,871	23,409	22,523	23,800	24,358	558	2.34%
4-100-12310-2210	Virginia Retirement System (VRS)	37,353	37,522	34,068	34,750	30,917	(3,833)	-11.03%
4-100-12310-2215	VRS Hybrid Premium	0	0	168	200	200	0	0.00%
4-100-12310-2310	Hospitalization Insurance	47,644	42,562	42,886	44,700	37,930	(6,770)	-15.15%
4-100-12310-2315	Group Life Insurance	1,437	1,452	1,476	1,500	1,656	156	10.40%
4-100-12310-2600	Unemployment Insurance	638	843	484	845	280	(565)	-66.86%
4-100-12310-2710	Workers' Compensation Insurance	357	376	295	450	320	(130)	-28.89%
<i>Contractual Services:</i>								
4-100-12310-3180	Contractual Services	5,261	2,013	154	2,086	2,086	0	0.00%
4-100-12310-3310	Repairs & Maintenance	253	522	545	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	13,877	13,941	17,445	14,175	14,175	0	0.00%
4-100-12310-3500	Printing	237	567	198	2,250	2,250	0	0.00%
<i>Other Charges:</i>								
4-100-12310-5210	Postal Service	3,282	2,763	4,590	4,170	4,170	0	0.00%
4-100-12310-5230	Telecommunications	1,834	2,621	2,654	2,650	2,650	0	0.00%
4-100-12310-5305	Auto Insurance	872	882	933	945	945	0	0.00%

COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12310-5510	Mileage	0	138	99	0	120	120	100.00%
4-100-12310-5530	Food & Lodging	428	525	1,627	3,500	3,500	0	0.00%
4-100-12310-5540	Convention, Training, & Education	1,515	1,420	1,590	2,700	2,700	0	0.00%
4-100-12310-5810	Dues & Association Membership	1,055	835	555	1,020	1,020	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12310-6001	Office Supplies	1,834	2,468	1,818	2,500	2,500	0	0.00%
4-100-12310-6008	Vehicles Supplies (Gas)	954	1,161	664	1,200	850	(350)	-29.17%
4-100-12310-6009	Auto Repairs & Maintenance	143	80	130	0	130	130	100.00%
<b>TOTAL COMMISSIONER OF THE REVENUE:</b>		<b>440,250</b>	<b>455,139</b>	<b>443,285</b>	<b>455,041</b>	<b>451,661</b>	<b>(3,380)</b>	<b>-0.74%</b>

## REASSESSMENT

The Reassessment budget accounts for the costs of the periodic general reassessment of real property. General reassessments of real property occur on a periodic basis as determined by the Board of Supervisors; however, in accordance with the *Code of Virginia*, general reassessments must occur no less frequently than a six-year interval for counties with a population of 50,000 or less. The last two reassessments for Shenandoah County occurred as of January 1, 2010 and January 1, 2016. Shenandoah County contracted with an independent firm to perform the reassessment. The assessment firm sent a notice to every property owner of record for any changes to the property that affect value adjustment as a result of the reassessment. Additionally, the assessment firm held public hearings on reassessment values in the fall of 2015 just prior to when each new reassessed value became effective.

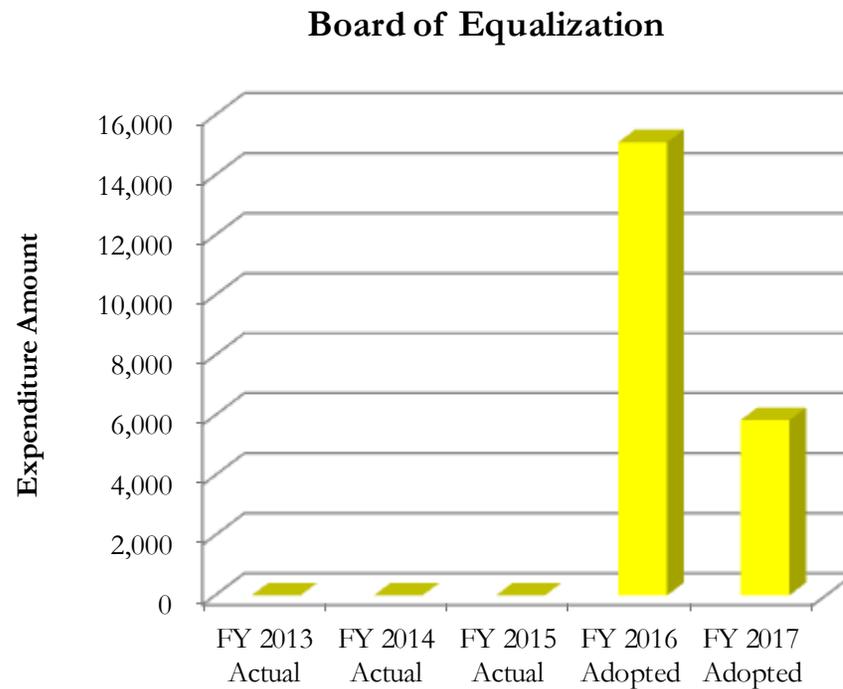


**Reassessment Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REASSESSMENT (12320):</u></b>								
<i>Contractual Services:</i>								
4-100-12320-3167	Professional Services	0	0	349,225	190,000	0	(190,000)	-100.00%
<i>Other Charges:</i>								
4-100-12320-5230	Telecommunications	0	0	0	100	0	(100)	-100.00%
4-100-12320-5420	Lease/Rent Building	0	0	0	3,600	0	(3,600)	-100.00%
<i>Materials &amp; Supplies:</i>								
4-100-12320-6001	Office Supplies	0	0	371	300	0	(300)	-100.00%
<b>TOTAL REASSESSMENT:</b>		<b>0</b>	<b>0</b>	<b>349,596</b>	<b>194,000</b>	<b>0</b>	<b>(194,000)</b>	<b>-100.00%</b>

## BOARD OF EQUALIZATION

The Board of Equalization is comprised of three to five citizens appointed by the Board of Supervisors for the purpose of equalizing the real estate assessment and for the purpose of hearing complaints of inequalities where property owners allege a lack of uniformity in the assessment, errors in the acreage in such real estate assessments, or an assessed valuation that is more than fair market value. The membership of the Board of Equalization is to be comprised of property owners who are broadly representative of the community. A third of the membership should be comprised of those involved professionally in the real estate market, appraisal industry, land development business and legal or financial professionals.

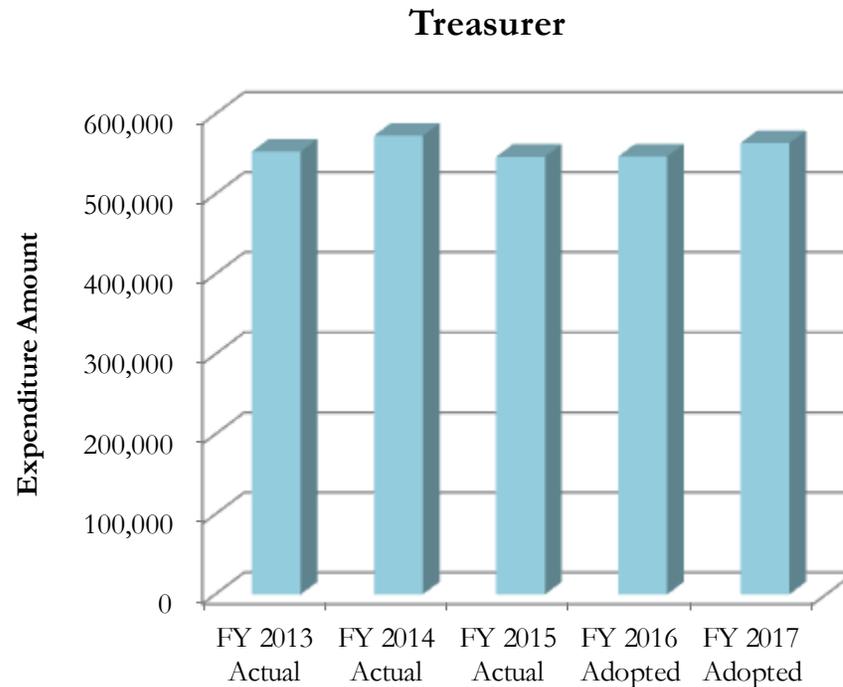


**Board of Equalization Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>BOARD OF EQUALIZATION (12330):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	0	0	0	13,000	5,000	(8,000)	-61.54%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	0	0	0	995	383	(612)	-61.51%
<i>Other Charges:</i>								
4-100-12330-3600	Advertising	0	0	0	500	150	(350)	-70.00%
4-100-12330-5210	Postal Service	0	0	0	300	150	(150)	-50.00%
4-100-12330-5230	Telecommunications	0	0	0	300	150	(150)	-50.00%
<b>TOTAL BOARD OF EQUALIZATION:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,095</b>	<b>5,833</b>	<b>(9,262)</b>	<b>-61.36%</b>

## TREASURER

The Treasurer is responsible for the collection, investment, and disbursement of County funds. The Treasurer bills and collects the large majority of revenues that come to the County such as real estate taxes, personal property taxes, machinery and tools taxes, and vehicle licenses taxes. The Treasurer also manages and invests the County’s idle cash. As a constitutional officer, the Treasurer is elected at-large by the Shenandoah County citizenry and serves a four-year term.



**Treasurer Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TREASURER (12410):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	314,225	319,879	322,585	316,600	316,751	151	0.05%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare - Employer	22,665	23,065	23,800	24,300	24,231	(69)	-0.28%
4-100-12410-2210	Virginia Retirement System	39,197	39,829	35,347	35,500	30,757	(4,743)	-13.36%
4-100-12410-2215	Hybrid Premium	0	0	281	250	285	35	14.00%
4-100-12410-2310	Hospitalization Insurance	60,117	60,827	53,146	60,400	56,952	(3,448)	-5.71%
4-100-12410-2400	Group Life Insurance	1,508	1,542	1,536	1,520	1,647	127	8.36%
4-100-12410-2600	Unemployment Insurance	638	551	649	710	280	(430)	-60.56%
4-100-12410-2700	Workers' Compensation Insurance	334	394	317	460	350	(110)	-23.91%
4-100-12410-2900	Accrued Annual & Sick Leave	0	0	1,334	9,900	0	(9,900)	-100.00%
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services	20,777	24,206	23,092	25,900	25,900	0	0.00%
4-100-12410-3310	Repairs & Maintenance	0	0	189	0	0	0	0.00%
4-100-12410-3320	Maintenance & Service Contract	2,919	3,313	1,370	1,260	1,260	0	0.00%
4-100-12410-3600	Advertising	0	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	49,029	53,514	39,886	55,220	55,415	195	0.35%
4-100-12410-5230	Telecommunications	3,555	4,058	4,775	4,800	4,800	0	0.00%

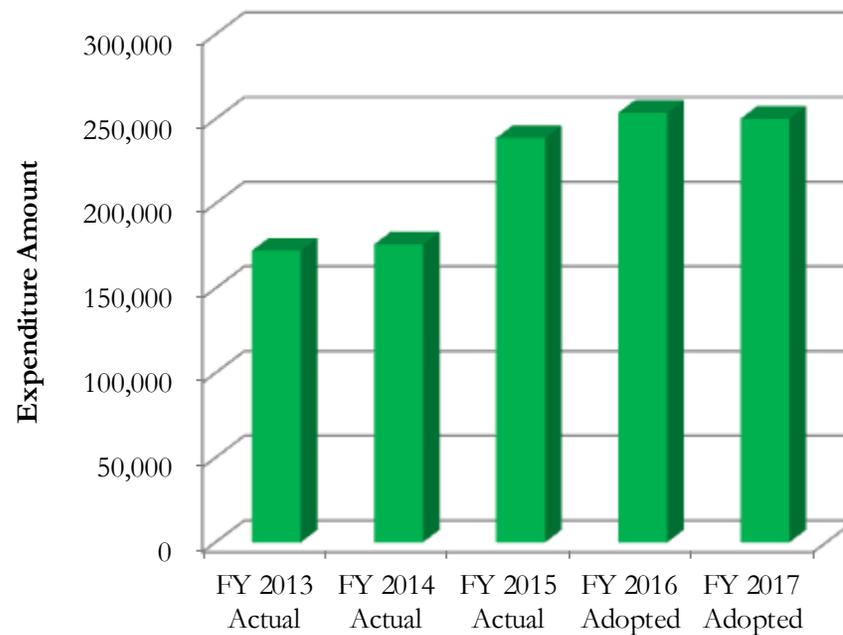
TREASURER, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12410-5510	Mileage	318	466	81	297	297	0	0.00%
4-100-12410-5530	Food & Lodging	511	335	0	480	480	0	0.00%
4-100-12410-5540	Convention, Training, & Education	1,455	850	2,355	1,875	1,650	(225)	-12.00%
4-100-12410-5810	Dues & Association Membership	640	1,740	600	1,395	1,395	0	0.00%
4-100-12410-5897	Bank Service Charges	32,580	34,965	31,452	2,605	2,605	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12410-6001	Office Supplies	2,773	3,570	3,997	3,716	3,795	79	2.13%
4-100-12410-6031	Tax Tickets-Local	0	0	0	0	0	0	0.00%
<u>Credit Card Convenience Fee Recoveries:</u>								
<i>Other Charges:</i>								
4-100-12410-5897-001	Credit Card Convenience Fee	0	0	0	0	35,000	35,000	100.00%
<b>TOTAL TREASURER:</b>		<b>553,242</b>	<b>573,104</b>	<b>546,791</b>	<b>547,188</b>	<b>563,850</b>	<b>16,662</b>	<b>3.04%</b>

## DEPARTMENT OF FINANCE

The Department of Finance provides a full range of financial services for the County, including maintaining the County’s general accounting system and financial records. The Department of Finance prepares the County’s Comprehensive Annual Financial Report (CAFR) and coordinates and assists with the annual independent audit. This department also coordinates, develops, and manages the County’s annual budget and multi-year capital improvement program. The Department of Finance also processes payroll and accounts payable as well as administers fringe benefit and risk management programs. Additionally, this department manages the County’s debt and capital assets.

**Department of Finance**



Department of Finance Expenditures

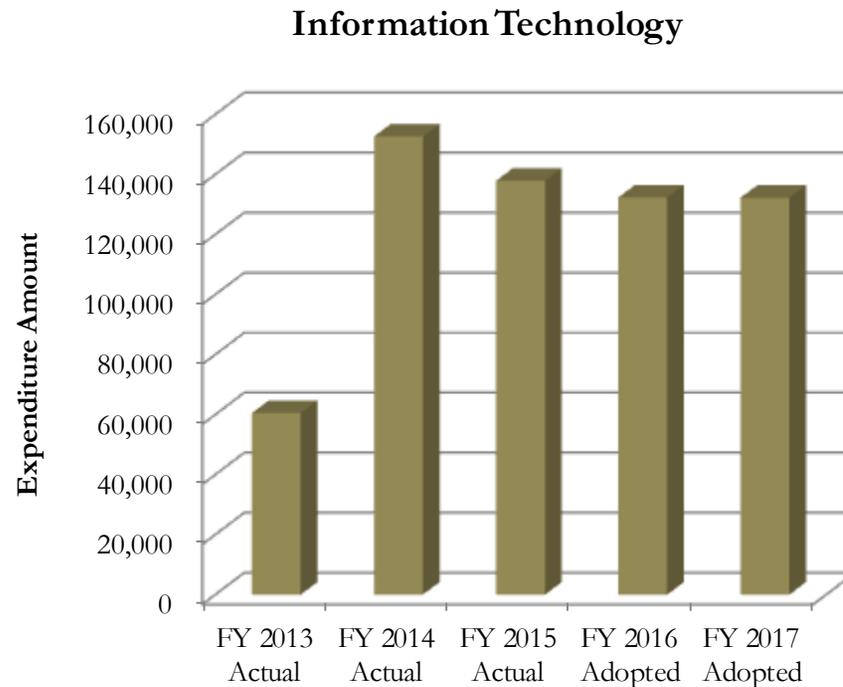
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>DEPARTMENT OF FINANCE (12440):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12440-1100	Salaries & Wages – Regular	122,349	127,986	170,110	178,665	178,138	(527)	-0.29%
4-100-12440-1200	Salaries & Wages-Overtime	1,771	1,340	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12440-2100	FICA/Medicare - Employer	9,014	9,019	12,200	13,670	13,628	(42)	-0.31%
4-100-12440-2210	Virginia Retirement System	15,274	13,853	18,907	19,950	17,529	(2,421)	-12.14%
4-100-12440-2310	Hospitalization Insurance	20,918	19,292	26,796	28,722	25,330	(3,392)	-11.81%
4-100-12440-2400	Group Life Insurance	587	532	813	860	926	66	7.67%
4-100-12440-2600	Unemployment Insurance	213	187	413	406	120	(286)	-70.44%
4-100-12440-2700	Workers' Compensation Insurance	197	155	213	360	250	(110)	-30.56%
<i>Contractual Services:</i>								
4-100-12440-3320	Maintenance and Service Contracts	0	0	65	0	65	65	100.00%
4-100-12440-3500	Printing	0	0	779	600	750	150	25.00%
<i>Other Charges:</i>								
4-100-12440-5210	Postage	0	0	383	500	500	0	0.00%
4-100-12440-5230	Telecommunications	631	633	1,404	1,200	1,200	0	0.00%
4-100-12440-5510	Mileage	0	0	820	600	800	200	33.33%
4-100-12440-5530	Food & Lodging	0	0	755	2,600	2,600	0	0.00%
4-100-12440-5540	Convention, Training, & Education	0	0	725	2,800	2,800	0	0.00%

DEPARTMENT OF FINANCE, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-5810	Dues & Association Membership	845	920	1,520	1,465	1,465	0	0.00%
4-100-12440-5897	Bank Financing Charges	0	0	250	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12440-6001	Office Supplies	87	952	2,498	1,450	2,500	1,050	72.41%
4-100-12440-6012	Book and Subscriptions	0	0	33	0	40	40	100.00%
<i>Payment to Joint Operations:</i>								
4-100-12440-7000	Training School	519	1,001	0	0	1,500	1,500	100.00%
<i>Capital Outlay:</i>								
4-100-12440-8202	Furniture & Fixtures	0	211	294	0	150	150	100.00%
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>172,404</b>	<b>176,081</b>	<b>238,979</b>	<b>253,848</b>	<b>250,291</b>	<b>(3,557)</b>	<b>-1.40%</b>

## INFORMATION TECHNOLOGY

Information Technology (IT) is the department responsible for purchasing, installing and maintaining the various components of the County’s network, including hardware and software components. IT manages computer, server, and other hardware and software replacement plans, access to email, internet and other services, and disaster recovery systems. IT supports all departments at various sites in the County with addressing IT-related needs and fixes.



Information Technology Expenditures

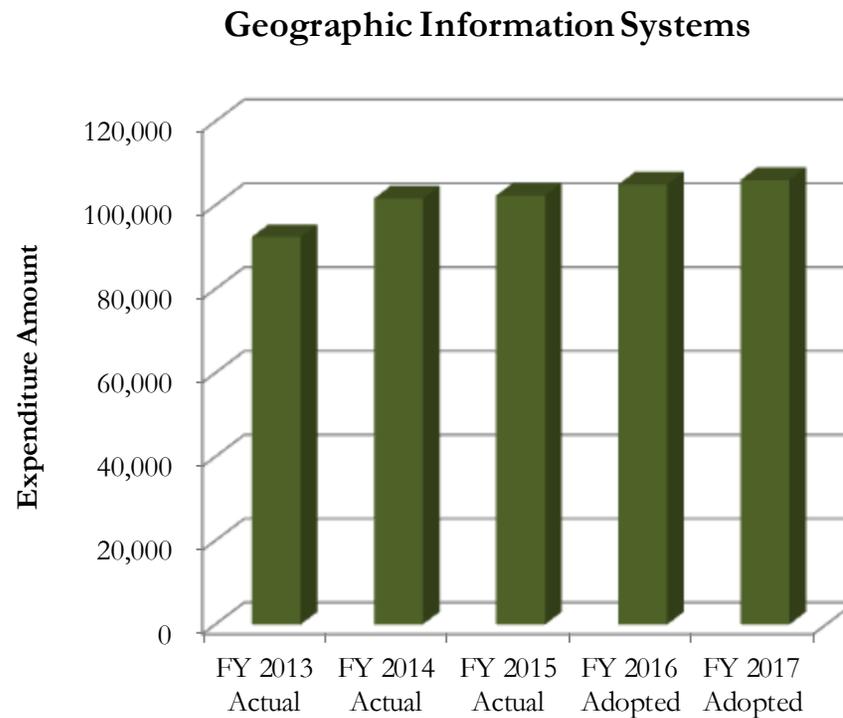
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>INFORMATION TECHNOLOGY (12510):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	0	0	45,238	45,800	46,941	1,141	2.49%
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	0	0	3,064	3,510	3,510	0	0.00%
4-100-12510-2210	Virginia Retirement System	0	0	5,049	5,115	4,619	(496)	-9.70%
4-100-12510-2310	Hospitalization Insurance	0	0	9,313	9,580	9,511	(69)	-0.72%
4-100-12510-2400	Group Life Insurance	0	0	217	230	244	14	6.09%
4-100-12510-2600	Unemployment Insurance	0	0	75	105	40	(65)	-61.90%
4-100-12510-2700	Workers' Compensation Insurance	0	0	0	115	115	0	0.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	20,882	36,269	14,728	27,200	27,200	0	0.00%
4-100-12510-3170	Professional Services	125	19,760	0	3,000	3,000	0	0.00%
4-100-12510-3310	Repairs & Maintenance	282	886	1,127	1,000	1,000	0	0.00%
4-100-12510-3320	Maintenance & Service Contract	17,095	11,525	16,452	12,200	12,200	0	0.00%
4-100-12510-3500	Printing & Binding	3,750	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,919	1,898	1,956	1,960	1,960	0	0.00%
4-100-12510-5309	Contractors Equipment Insurance	2,625	2,841	1,975	2,840	2,200	(640)	-22.54%

INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	695	2,532	2,272	4,100	4,100	0	0.00%
4-100-12510-6012	Books & Supplies	0	0	35	100	100	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	0	0	1,611	1,800	1,800	0	0.00%
<i>Capital Outlay:</i>								
4-100-12440-8107	EDP Equipment Replacements	3,754	12,624	11,186	13,200	13,200	0	0.00%
4-100-12440-8202	Furniture & Fixtures	0	0	270	500	500	0	0.00%
4-100-12440-8207	EDP Equipment	9,355	64,321	23,363	0	0	0	0.00%
<b>TOTAL INFORMATION SYSTEMS:</b>		<b>60,483</b>	<b>152,656</b>	<b>137,930</b>	<b>132,355</b>	<b>132,240</b>	<b>(115)</b>	<b>-0.09%</b>

## GEOGRAPHIC INFORMATION SYSTEMS

Geographic Information Systems (GIS) is the department responsible for providing mapping data support to County staff and the public as well as administering a wide range of physical and digital mapping services.



**Geographic Information System Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	63,756	65,030	68,712	69,560	71,299	1,739	2.50%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	4,877	4,975	5,256	5,325	5,454	129	2.42%
4-100-12540-2210	Virginia Retirement System	7,963	8,122	7,668	7,765	7,016	(749)	-9.65%
4-100-12540-2400	Group Life Insurance	306	312	330	335	371	36	10.75%
4-100-12540-2600	Unemployment Insurance	106	94	75	102	40	(62)	-60.78%
4-100-12540-2700	Workers' Compensation Insurance	11	80	64	93	80	(13)	-13.98%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	0	0	2,673	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	14,375	15,072	16,168	16,300	16,300	0	0.00%
<i>Other Charges:</i>								
4-100-12540-3310	Repairs & Maintenance	158	157	464	500	500	0	0.00%
4-100-12540-5210	Postal Service	5	3	5	25	25	0	0.00%
4-100-12540-5230	Telecommunications	394	395	412	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	0	0	106	50	50	0	0.00%

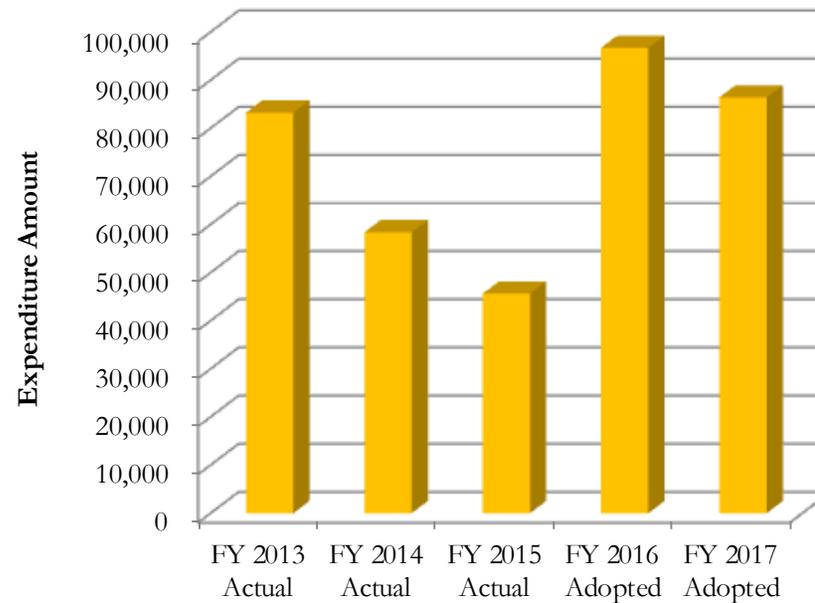
GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12540-6007	Repairs & Maintenance Supplies	79	61	86	200	200	0	0.00%
4-100-12540-6008	Vehides Supplies (Gas)	0	89	44	100	100	0	0.00%
4-100-12540-6014	Operating Supplies	204	408	280	750	750	0	0.00%
<i>Capital Outlay:</i>								
4-100-12540-8207	EDP Equipment	233	6,825	0	0	0	0	0.00%
<b>TOTAL GEOGRAPHIC INFORMATION SYSTEMS:</b>		<b>92,467</b>	<b>101,622</b>	<b>102,342</b>	<b>104,955</b>	<b>106,035</b>	<b>1,080</b>	<b>1.03%</b>

## ELECTORAL BOARD

The Electoral Board is comprised of three members, who are appointed by a majority of Circuit Court judges of the County for a three-year, staggered term. Two members represent the political party of the Governor currently in office and one member represents the political party having the second highest number of votes for governor at the last preceding gubernatorial election. The Electoral Board is appointed to administer fair, free, open and transparent elections and supervises and coordinates the election schedule (i.e., November general election, May town elections (biannual), June primary elections, February presidential primary (every fourth year), and possible special elections. The Electoral Board appoints the General Registrar and election officers, trains the election officers, purchases and maintains voting equipment, prepares ballots, administers the absentee ballot process, conducts elections, and certifies the results of the elections. The Electoral Board also coordinates with the Board of Supervisors and the County in selecting polling places, redistricting, and in budgeting.

**Electoral Board**



Electoral Board Expenditures

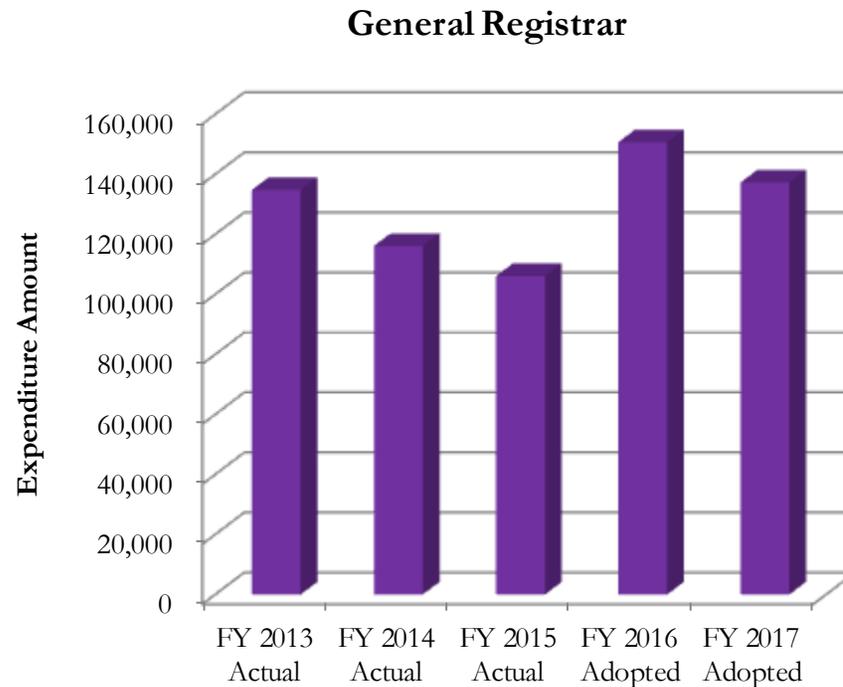
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ELECTORAL BOARD (13100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	8,018	8,508	7,914	8,258	8,341	83	1.01%
4-100-13100-1300	Salaries & Wages - Part-Time	0	0	1,652	3,040	3,040	0	0.00%
4-100-13100-1700	Stipend for Services	35,376	23,895	17,414	41,000	39,375	(1,625)	-3.96%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	613	651	732	835	835	0	0.00%
4-100-13100-2600	Unemployment Insurance	0	0	13	20	20	0	0.00%
4-100-13100-2700	Workers' Compensation Insurance	0	0	0	13	0	(13)	-100.00%
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	4,674	4,864	2,443	8,200	4,440	(3,760)	-45.85%
4-100-13100-3310	Repairs & Maintenance	11,712	7,093	7,147	9,598	6,368	(3,230)	-33.65%
4-100-13100-3500	Printing	6,664	4,288	2,522	7,000	9,000	2,000	28.57%
4-100-13100-3600	Advertising	715	621	0	960	960	0	0.00%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	1,381	688	1,507	1,955	1,465	(490)	-25.06%
4-100-13100-5230	Telecommunications	349	394	374	540	540	0	0.00%
4-100-13100-5309	Contractors Equipment Insurance	89	96	67	100	100	0	0.00%
4-100-13100-5420	Lease/Rent Building	2,700	1,050	225	900	1,350	450	50.00%

**ELECTORAL BOARD, CONTINUED**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5510	Mileage	2,729	2,352	1,389	4,705	3,500	(1,205)	-25.61%
4-100-13100-5530	Food & Lodging	1,103	1,524	1,010	5,047	2,707	(2,340)	-46.36%
4-100-13100-5540	Convention, Training, & Education	1,255	120	50	565	565	0	0.00%
4-100-13100-5810	Dues & Association Membership	125	125	125	125	125	0	0.00%
<i>Materials and Supplies:</i>								
4-100-13100-6001	Office Supplies	3,264	2,101	1,040	2,350	3,275	925	39.36%
<i>Capital Outlay:</i>								
4-100-13100-8112	Voting Machines	2,477	0	0	0	0	0	0.00%
4-100-13100-8102	Furniture & Fixtures	0	0	0	1,500	400	(1,100)	-73.33%
4-100-13100-8107	Optical Scan System	0	0	0	0	0	0	0.00%
<b>TOTAL ELECTORAL BOARD:</b>		<b>83,244</b>	<b>58,367</b>	<b>45,623</b>	<b>96,711</b>	<b>86,406</b>	<b>(10,305)</b>	<b>-10.66%</b>

## GENERAL REGISTRAR

The General Registrar is responsible for conducting voter registration, maintaining accurate and current voter registration records used in the elections, coordinating elections, and serving as an information resource for citizens and candidates regarding registration, elections, and elected officials. Appointed by the Electoral Board, the General Registrar also provides administrative support to the Electoral Board and assists in the training of election officials. The General Registrar is the official custodian of all records of registered voters and election results in the locality.



**General Registrar Expenditures**

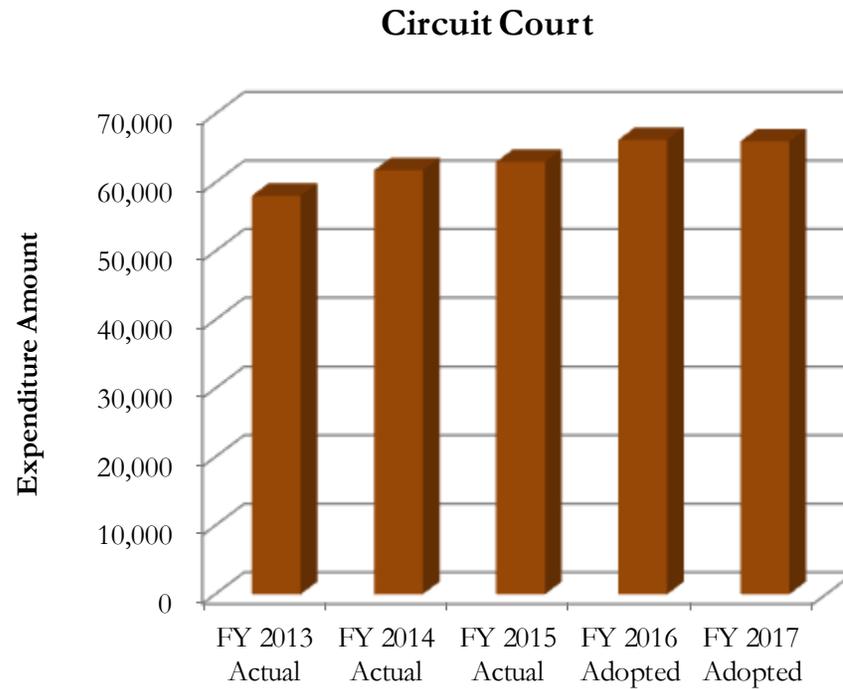
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL REGISTRAR (13200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	50,029	51,405	51,530	81,771	82,802	1,031	1.26%
4-100-13200-1300	Salaries & Wages - Part-Time	31,623	27,862	23,776	7,520	7,520	0	0.00%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare - Employer	5,905	5,724	5,502	6,715	6,715	0	0.00%
4-100-13200-2210	Virginia Retirement System	6,226	6,374	5,684	9,125	8,148	(977)	-10.71%
4-100-13200-2310	Hospitalization Insurance	11,970	11,951	9,313	22,382	12,600	(9,782)	-43.70%
4-100-13200-2400	Group Life Insurance	240	247	247	395	431	36	9.11%
4-100-13200-2600	Unemployment Insurance	432	307	362	320	200	(120)	-37.50%
4-100-13200-2700	Workers' Compensation Insurance	90	102	83	105	105	0	0.00%
<i>Contractual Services:</i>								
4-100-13200-3180	Contractual Services	0	0	0	0	0	0	0.00%
4-100-13200-3310	Repairs & Maintenance	742	157	144	2,280	2,280	0	0.00%
4-100-13200-3320	Maintenance & Service Contract	3,751	3,066	3,650	3,840	3,840	0	0.00%
4-100-13200-3500	Printing	0	0	280	300	300	0	0.00%
4-100-13200-3600	Advertising	1,031	327	1,362	3,500	2,000	(1,500)	-42.86%
<i>Other Charges:</i>								
4-100-13200-5210	Postal Service	2,920	1,558	657	3,733	3,100	(633)	-16.96%
4-100-13200-5230	Telecommunications	948	1,212	995	1,080	1,220	140	12.96%

GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13200-5510	Mileage	475	280	187	1,012	1,012	0	0.00%
4-100-13200-5530	Food & Lodging	694	1,023	1,368	1,939	1,939	0	0.00%
4-100-13200-5540	Convention, Training, & Education	(47)	345	99	470	750	280	59.57%
4-100-13200-5810	Dues & Association Membership	231	257	273	267	150	(117)	-43.82%
<i>Materials and Supplies:</i>								
4-100-13200-6001	Office Supplies	1,992	1,416	597	2,814	2,000	(814)	-28.93%
4-100-13200-6012	Book and Subscriptions	0	0	0	0	143	143	100.00%
<i>Capital Outlay:</i>								
4-100-13200-8202	Furniture & Fixtures	0	0	0	1,105	0	(1,105)	-100.00%
4-100-13200-8207	EDP Equipment	15,539	2,550	0	0	0	0	0.00%
<b>TOTAL GENERAL REGISTRAR:</b>		<b>134,791</b>	<b>116,163</b>	<b>106,110</b>	<b>150,673</b>	<b>137,255</b>	<b>(13,418)</b>	<b>-8.91%</b>

## CIRCUIT COURT

The Shenandoah Circuit Court is in the 26<sup>th</sup> Judicial Circuit of Virginia. The Circuit Court is the trial court of general jurisdiction in Virginia that has authority to try a full range of both civil and criminal cases. Civil cases involve disputes essentially private in nature between two or more parties (i.e., the Circuit Court has jurisdiction over divorce cases, disputes concerning wills and estates, and controversies involving real property). Criminal cases are adjudications between the Commonwealth of Virginia and persons accused of a crime (i.e., the Circuit Court has jurisdiction over the trial of all felonies).



**Circuit Court Expenditures**

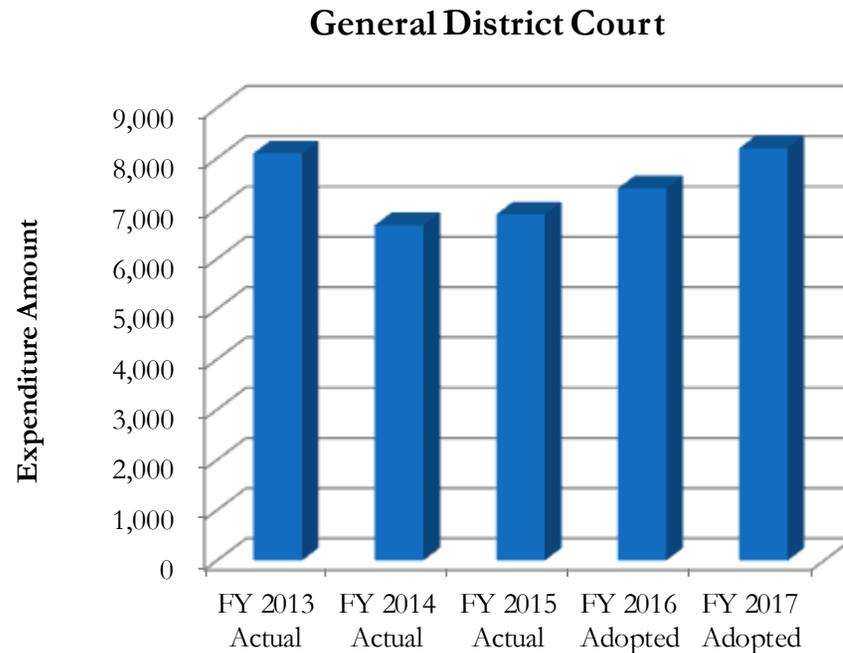
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CIRCUIT COURT (21100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-21100-1100	Salaries & Wages – Regular	39,047	39,828	41,130	41,640	42,679	1,039	2.50%
<i>Employee Benefits:</i>								
4-100-21100-2100	FICA/Medicare - Employer	2,923	2,889	2,986	3,185	3,200	15	0.47%
4-100-21100-2210	Virginia Retirement System	4,877	4,975	4,590	4,650	4,200	(450)	-9.68%
4-100-21100-2310	Hospitalization Insurance	7,188	9,132	9,313	9,575	9,511	(64)	-0.67%
4-100-21100-2400	Group Life Insurance	187	191	197	200	223	23	11.50%
4-100-21100-2600	Unemployment Insurance	106	94	75	105	40	(65)	-61.90%
4-100-21100-2700	Workers' Compensation Insurance	41	49	39	60	60	0	0.00%
<i>Contractual Services:</i>								
4-100-21100-3310	Repairs & Maintenance	0	0	0	250	200	(50)	-20.00%
4-100-21100-3320	Maintenance & Service Contract	246	396	396	425	500	75	17.65%
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	247	322	196	450	400	(50)	-11.11%
4-100-21100-5230	Telecommunications	1,583	1,556	1,700	1,600	1,700	100	6.25%
4-100-21100-5410	Lease/Purchase Equipment	620	1,427	962	1,400	1,000	(400)	-28.57%
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	861	788	481	1,200	1,000	(200)	-16.67%

CIRCUIT COURT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-21100-6012	Books & Supplies	153	152	60	0	300	300	100.00%
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	0	0	900	1,500	1,000	(500)	-33.33%
<b>TOTAL CIRCUIT COURT EXPENDITURES:</b>		<b>58,079</b>	<b>61,798</b>	<b>63,024</b>	<b>66,240</b>	<b>66,013</b>	<b>(227)</b>	<b>-0.34%</b>

## GENERAL DISTRICT COURT

The Shenandoah General District Court is in the 26<sup>th</sup> Judicial District of Virginia. The General District Court handles traffic violations, hears minor criminal cases known as misdemeanors, and conducts preliminary hearings for more serious criminal cases known as felonies. The General District Court has exclusive authority to hear civil cases with claims of \$4,500 or less and share authority with the Circuit Court to hear cases with claims between \$4,500 and \$25,000. Examples of civil cases are landlord and tenant disputes, contract disputes and personal injury actions. The General District Court does not conduct jury trials; all cases in this court are heard by a judge.

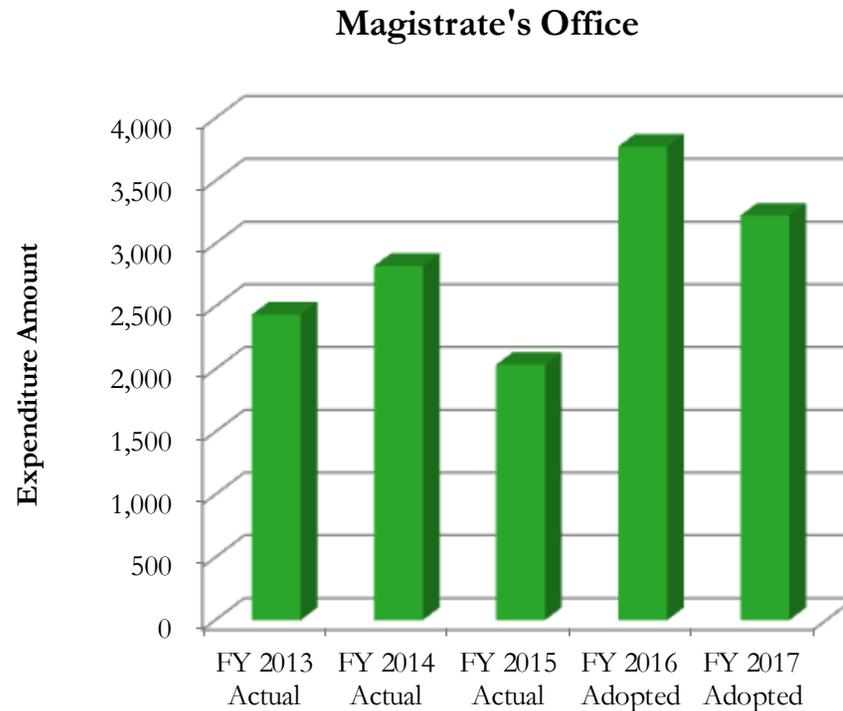


**General District Court Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>GENERAL DISTRICT COURT:</u></b>								
<b><u>General District Court (21200):</u></b>								
<i>Contractual Services:</i>								
4-100-21200-3320	Maintenance Service Contract	2,942	1,877	781	1,000	800	(200)	-20.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	0	100	0	600	800	200	33.33%
4-100-21200-5230	Telecommunications	3,835	3,417	4,121	3,500	3,500	0	0.00%
4-100-21200-5810	Dues & Association Membership	100	100	100	100	100	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21200-6001	Office Supplies	1,220	1,135	1,201	1,800	1,800	0	0.00%
4-100-21200-6012	Books and Supplies	0	0	0	400	400	0	0.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	0	43	680	0	800	800	100.00%
<b>TOTAL GENERAL DISTRICT COURT:</b>		<b>8,097</b>	<b>6,672</b>	<b>6,882</b>	<b>7,400</b>	<b>8,200</b>	<b>800</b>	<b>10.81%</b>

## MAGISTRATE’S OFFICE

The Magistrate’s Office provides an independent, unbiased review of complaints of criminal conduct brought to the office by law enforcement or the general public. A magistrate’s duties include issuing various types of processes such as arrest warrants, summonses, bonds, search warrants, subpoenas, and certain civil warrants. Magistrates also conduct bail hearings in instances in which an individual is arrested on a warrant charging him or her with a criminal offense. Magistrates conduct hearings in person or through the use of videoconferencing systems. The magistrate system for the Commonwealth is divided into eight regions, and Shenandoah County is located within the Region 4 magisterial region.

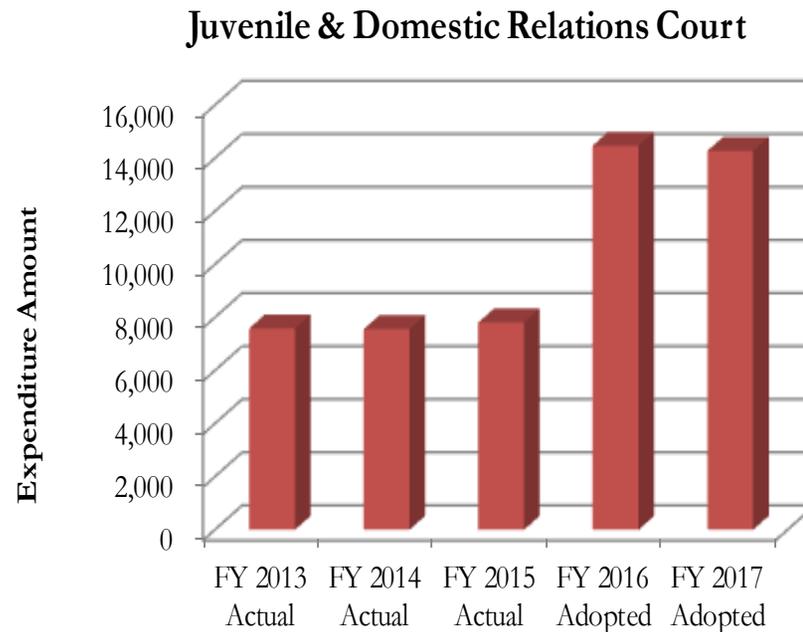


**Magistrate's Office Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>MAGISTRATES' OFFICE (21300):</u></b>								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	294	56	62	400	400	0	0.00%
4-100-21300-3320	Maintenance and Service Contracts	0	0	37	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	1,805	2,362	1,746	2,000	2,100	100	5.00%
4-100-21300-5810	Dues & Association Membership	25	25	0	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	161	212	192	300	400	100	33.33%
<i>Capital Outlay:</i>								
4-100-21300-8202	Furniture & Fixtures	150	167	0	1,050	300	(750)	-71.43%
<b>TOTAL MAGISTRATES' OFFICE:</b>		<b>2,435</b>	<b>2,823</b>	<b>2,036</b>	<b>3,775</b>	<b>3,225</b>	<b>(550)</b>	<b>-14.57%</b>

## JUVENILE & DOMESTIC RELATIONS COURT

The Shenandoah Juvenile & Domestic Relations Court is in the 26<sup>th</sup> Judicial District of Virginia. The Juvenile & Domestic Relations Court has jurisdiction in matters involving juveniles, delinquents, and children and families in need. In Virginia, a juvenile is any person under 18 years of age. The Juvenile & Domestic Relations Court hears matters involving juveniles, such as criminal or traffic matters. The court also hears juvenile delinquency cases, which include matters involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult. Additionally, this court handles other matters involving the family such as custody, support, and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members. In addition to protecting the public and holding delinquent juveniles accountable, the court considers services needed to provide for rehabilitation. As a district court, this court does not conduct jury trials.



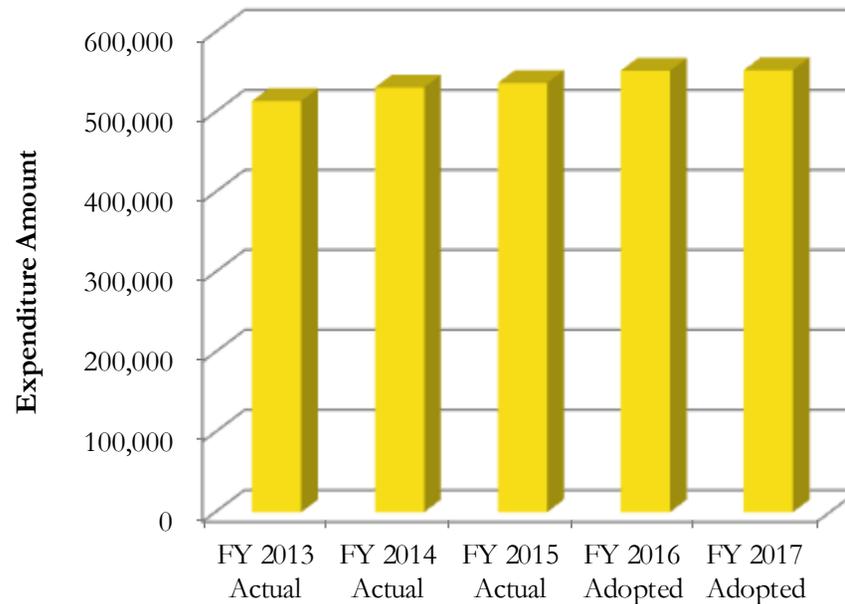
**Juvenile & Domestic Relations Court Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>JUVENILE/DOMESTIC RELATIONS (21500):</b>								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	3,017	2,476	2,725	3,500	3,500	0	0.00%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	348	261	27	400	400	0	0.00%
4-100-21500-5230	Telecommunications	3,478	3,215	3,622	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	0	0	0	1,500	1,500	0	0.00%
4-100-21500-5810	Dues & Association Membership	0	0	0	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001	Office Supplies	520	959	1,109	3,000	2,000	(1,000)	-33.33%
4-100-21500-6004	Medical & Lab Supplies	207	135	212	400	400	0	0.00%
4-100-21500-6012	Books & Supplies	17	0	0	325	325	0	100.00%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	0	516	114	0	800	800	100.00%
<b>TOTAL JUVENILE/DOMESTIC RELATIONS:</b>		<b>7,586</b>	<b>7,562</b>	<b>7,810</b>	<b>14,475</b>	<b>14,275</b>	<b>(200)</b>	<b>-1.38%</b>

## CLERK OF THE CIRCUIT COURT (COUNTY CLERK)

Required by the Virginia Constitution, the Office of the Clerk of the Circuit Court (County Clerk) is the official custodian of all court records and permanently preserved records pertaining to Shenandoah County. The County Clerk handles administrative matters for the Circuit Court and also has authority to probate wills, grant administration of estates, and appoint guardians. The County Clerk’s Office is also where deeds are recorded and marriage licenses issued. The County Clerk is a constitutional officer popularly elected to an eight-year term by the votes of Shenandoah County.

Clerk of the Circuit Court (County Clerk)



**Clerk of the Circuit Court (County Clerk) Expenditures**

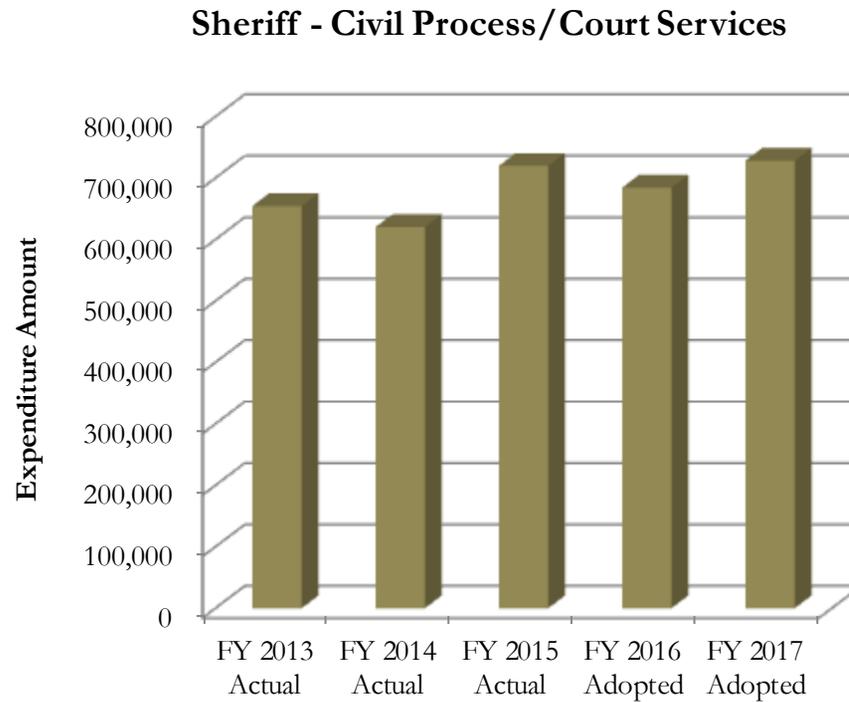
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>COUNTY CLERK/CIRCUIT COURT (21600):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-21600-1100	Salaries & Wages – Regular	318,227	326,624	332,186	334,490	322,818	(11,672)	-3.49%
4-100-21600-1300	Salaries & Wages - Part-Time	19,492	16,615	19,248	18,745	39,314	20,569	109.73%
4-100-21600-1714	Jury & Jury Commissioners	14,200	8,378	4,318	4,500	6,000	1,500	33.33%
<i>Employee Benefits:</i>								
4-100-21600-2100	FICA/Medicare - Employer	24,484	24,643	24,953	27,023	24,696	(2,327)	-8.61%
4-100-21600-2210	Virginia Retirement System	39,601	40,355	36,640	37,329	31,346	(5,983)	-16.03%
4-100-21600-2310	Hospitalization Insurance	41,718	54,231	62,048	63,785	69,811	6,026	9.45%
4-100-21600-2400	Group Life Insurance	1,528	1,562	1,594	1,606	1,679	73	4.52%
4-100-21600-2600	Unemployment Insurance	880	652	687	850	400	(450)	-52.94%
4-100-21600-2700	Workers' Compensation Insurance	357	422	339	418	425	7	1.67%
<i>Contractual Services:</i>								
4-100-21600-3120	Professional Services (Audit)	0	8,185	0	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	176	0	0	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	34,966	28,476	34,226	38,500	32,300	(6,200)	-16.10%
4-100-21600-3500	Printing	320	1,035	320	1,500	1,500	0	0.00%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-21600-5210	Postal Service	5,782	5,281	5,761	5,000	4,000	(1,000)	-20.00%
4-100-21600-5230	Telecommunications	8,104	7,230	8,398	6,700	6,700	0	0.00%
4-100-21600-5810	Dues & Association Membership	690	345	0	440	440	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21600-6001	Office Supplies	3,438	4,263	3,850	3,000	3,000	0	0.00%
4-100-21600-6004	Medical Supplies	0	0	132	150	150	0	0.00%
4-100-21600-6021	Record Books	0	1,357	1,225	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21600-8102	Furniture & Fixtures	0	1,313	642	500	500	0	0.00%
<b>TOTAL COUNTY CLERK/CIRCUIT COURT:</b>		<b>513,962</b>	<b>530,968</b>	<b>536,568</b>	<b>552,036</b>	<b>552,579</b>	<b>543</b>	<b>0.10%</b>

## SHERIFF – CIVIL PROCESS/COURT SERVICES

The Civil Process/Court Services Division of the Sheriff’s Department is responsible for providing security for the Shenandoah County courts as well as serving all civil papers within Shenandoah County. This division also provides for the transportation of inmates to and from court as well as the transportation of arrestees to the RSW Regional Jail facility or other jurisdictions for incarceration.

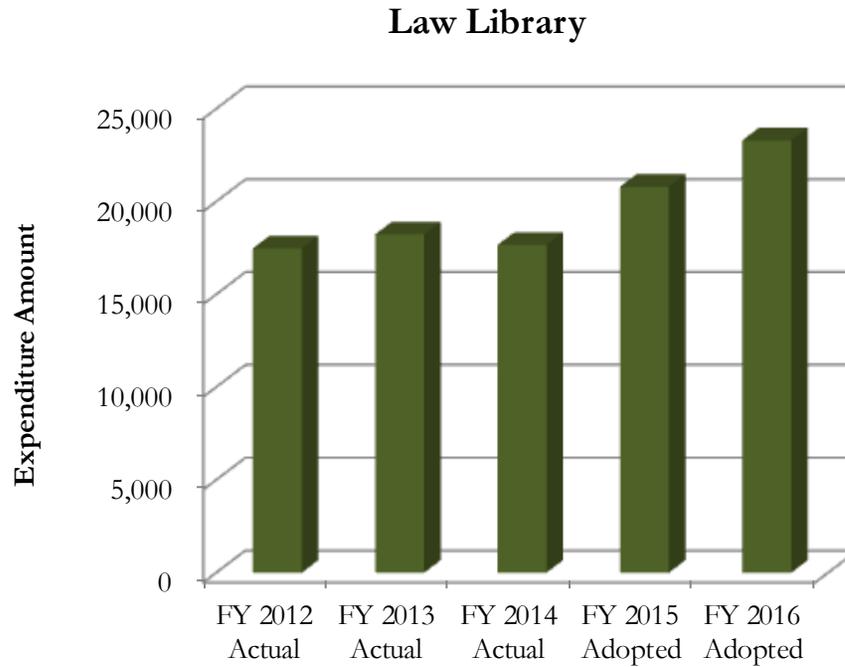


**Sheriff – Civil Process/Court Services Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SHERIFF - COURTS (21700):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	263,147	225,924	301,097	301,340	307,845	6,505	2.16%
4-100-21700-1300	Salaries & Wages - Part-Time	220,454	225,612	231,068	191,491	228,974	37,483	19.57%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	35,363	32,845	38,799	38,467	41,065	2,598	6.75%
4-100-21700-2210	Virginia Retirement System	31,302	27,989	33,211	33,630	29,900	(3,730)	-11.09%
4-100-21700-2310	Hospitalization Insurance	77,628	75,105	87,089	89,526	72,727	(16,799)	-18.76%
4-100-21700-2400	Group Life Insurance	1,207	1,083	1,445	1,446	1,601	155	10.72%
4-100-21700-2600	Unemployment Insurance	2,271	1,509	2,259	2,250	1,060	(1,190)	-52.89%
4-100-21700-2700	Workers' Compensation Insurance	5,785	6,883	5,736	8,180	10,898	2,718	33.23%
4-100-21700-2900	Accrued Annual and Sick Leave	0	0	0	0	16,359	16,359	100.00%
<i>Contractual Services:</i>								
4-100-21700-3310	Repairs and Maintenance	0	0	2,360	0	3,856	3,856	100.00%
<i>Materials and Supplies:</i>								
4-100-21700-6008	Vehicles Supplies (Gas)	11,454	16,760	13,779	12,078	9,250	(2,828)	-23.41%
4-100-21700-6009	Auto Repairs & Maintenance	3,227	3,868	1,975	2,500	300	(2,200)	-88.00%
4-100-21700-6010	Police Supplies	0	0	0	0	900	900	100.00%
4-100-21700-6011	Uniforms and Wearing Apparel	2,691	2,767	1,002	3,500	3,500	0	0.00%
<b>TOTAL SHERIFF - COURTS:</b>		<b>654,530</b>	<b>620,346</b>	<b>719,820</b>	<b>684,408</b>	<b>728,235</b>	<b>43,827</b>	<b>6.40%</b>

### LAW LIBRARY

The Law Library is a legal reference collection serving the research needs of judges, practicing attorneys, and the general public. The Law Library, located within the Circuit Court, is maintained by the Circuit Court Judge’s Secretary.

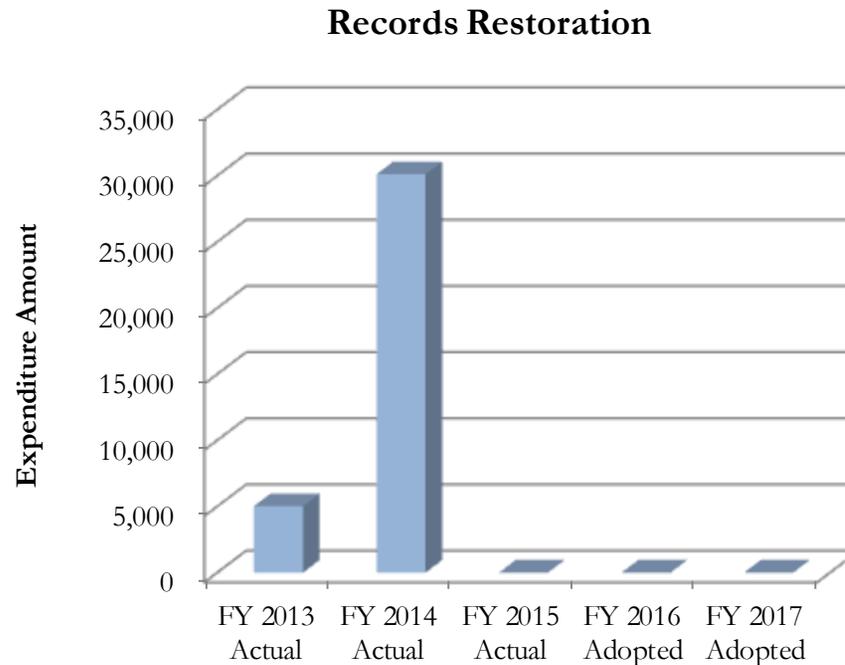


Law Library Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LAW LIBRARY (21800):</u></b>								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	0	0	0	14,000	15,000	1,000	7.14%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	1,325	1,216	1,175	1,800	1,500	(300)	-16.67%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	16,907	16,449	8,744	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	0	0	0	1,500	0	(1,500)	-100.00%
<b>TOTAL LAW LIBRARY:</b>		<b>18,232</b>	<b>17,665</b>	<b>9,919</b>	<b>23,300</b>	<b>22,500</b>	<b>(800)</b>	<b>-3.43%</b>

## RECORDS RESTORATION

The Records Restoration reflects costs associated with the Circuit Court Records Preservation Program (CCRP), which is operated by the Library of Virginia. Funded through a portion of the Circuit Court Clerk’s recordation fee, the CCRP provides resources to help preserve and make accessible permanent circuit court records. The CCRP funding assists the Shenandoah County Office of the Circuit Court Clerk in preserving and digitizing historic records.

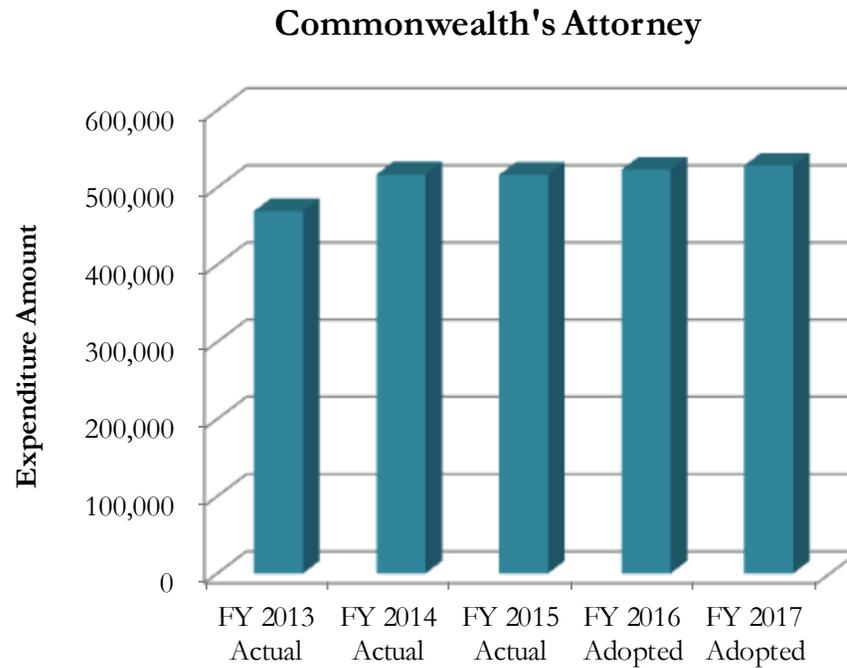


**Records Restoration Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>RECORDS RESTORATION (21910):</u></b>								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	5,022	30,106	0	0	0	0	0.00%
<b>TOTAL RECORDS RESTORATION:</b>		<b>5,022</b>	<b>30,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## COMMONWEALTH'S ATTORNEY

The Commonwealth's Attorney is responsible for the prosecution of criminal and traffic matters in the General District and Juvenile and Domestic Relations Court as well as the Shenandoah County Circuit Court. Additionally, the Commonwealth's Attorney is responsible for appeals before the Virginia Court of Appeals and the Virginia Supreme Court. The Commonwealth's Attorney is a constitutional officer elected on a four-year term, who appoints assistants under his/her supervision to assist in the prosecution of cases.



Commonwealth's Attorney Expenditures

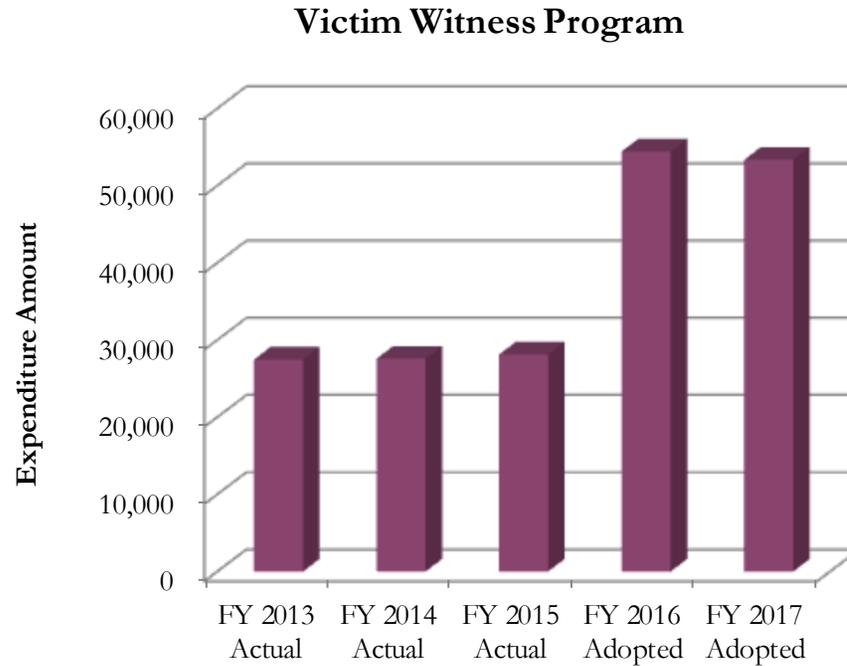
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase % (Decrease)
<b><u>COMMONWEALTH'S ATTORNEY (22100):</u></b>							
<i>Salaries &amp; Wages:</i>							
4-100-22100-1100	Salaries & Wages – Regular	342,067	366,947	325,251	328,244	333,415	5,171
4-100-22100-1300	Salaries & Wages - Part-Time	0	0	48,957	55,880	56,998	1,118
<i>Employee Benefits:</i>							
4-100-22100-2100	FICA/Medicare - Employer	24,659	26,428	27,098	29,386	29,866	480
4-100-22100-2210	Virginia Retirement System	36,797	39,523	36,030	36,632	32,375	(4,257)
4-100-22100-2310	Hospitalization Insurance	47,565	51,785	45,094	44,763	47,700	2,937
4-100-22100-2400	Group Life Insurance	1,419	1,530	1,567	1,576	1,734	158
4-100-22100-2600	Unemployment Insurance	532	456	481	610	240	(370)
4-100-22100-2700	Workers' Compensation Insurance	289	331	223	334	343	9
<i>Contractual Services:</i>							
4-100-22100-3150	Professional Services	0	3,897	0	0	0	0
4-100-22100-3166	Contractual Services	0	2,475	1,375	3,000	3,000	0
4-100-22100-3310	Repairs & Maintenance	0	0	0	250	250	0
4-100-22100-3320	Maintenance & Service Contract	240	2,521	2,765	2,434	2,434	0

COMMONWEALTH'S ATTORNEY, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-22100-5210	Postal Service	414	1,167	1,098	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	5,853	7,368	5,607	6,672	6,672	0	0.00%
4-100-22100-5540	Convention, Training, & Education	0	0	0	0	0	0	0.00%
4-100-22100-5810	Dues & Association Membership	940	1,040	1,040	1,200	1,200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-22100-6001	Office Supplies	4,948	6,124	12,760	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	2,814	4,284	4,570	4,000	4,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-22100-8107	EDP Equipment	980	1,152	2,489	3,000	3,000	0	0.00%
<b>TOTAL COMMONWEALTH'S ATTORNEY:</b>		<b>469,517</b>	<b>517,027</b>	<b>516,403</b>	<b>523,181</b>	<b>528,427</b>	<b>5,246</b>	<b>1.00%</b>

### VICTIM WITNESS PROGRAM

The Shenandoah County Victim Witness Program is located in the Office of the Commonwealth’s Attorney. The program was implemented by the Commonwealth of Virginia to respond to the needs of victims and witnesses of a crime. The Victim Witness Program aims to ensure that individuals are made aware of their rights and the services available to them.



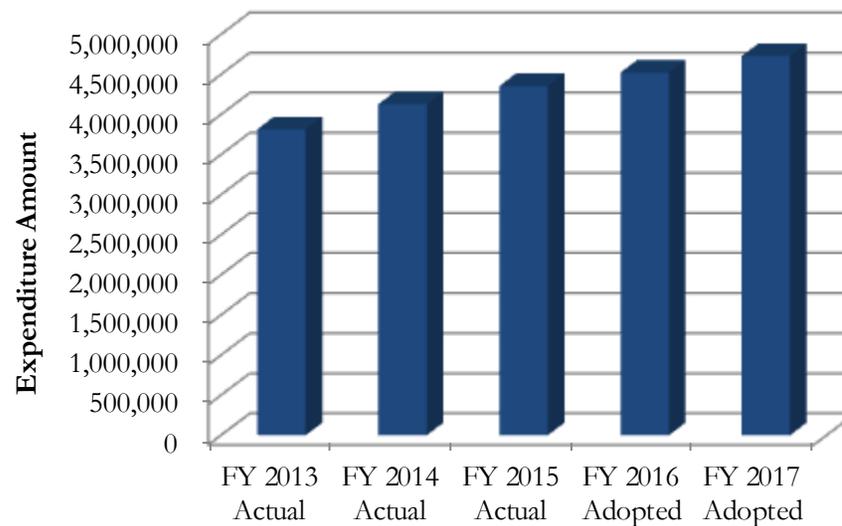
**Victim Witness Program Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>VICTIM-WITNESS (22200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	22,074	22,074	22,124	38,332	38,332	0	0.00%
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare - Employer	1,689	1,689	1,692	2,932	2,932	0	0.00%
4-100-22200-2210	Virginia Retirement System	2,747	2,737	2,447	4,278	3,772	(506)	-11.83%
4-100-22200-2310	Hospitalization Insurance	0	0	0	6,300	6,300	0	0.00%
4-100-22200-2400	Group Life Insurance	106	106	106	184	199	15	8.15%
4-100-22200-2600	Unemployment Insurance	106	65	104	101	40	(61)	-60.40%
4-100-22200-2700	Workers' Compensation Insurance	23	27	22	32	30	(2)	-6.25%
<i>Other Charges:</i>								
4-100-22200-5210	Postage	0	0	0	200	240	40	20.00%
4-100-22200-5230	Telecommunications	413	389	403	740	425	(315)	-42.57%
4-100-22200-5510	Mileage	103	43	0	441	501	60	13.61%
4-100-22200-5520	Convention, Training, & Education	0	0	0	240	175	(65)	-27.08%
4-100-22200-5810	Dues & Assodation Membership	0	100	100	100	100	0	0.00%
<i>Materials and Supplies:</i>								
4-100-22200-6001	Office Supplies	200	348	1,117	545	300	(245)	-44.95%
<b>TOTAL VICTIM-WITNESS:</b>		<b>27,462</b>	<b>27,578</b>	<b>28,116</b>	<b>54,425</b>	<b>53,346</b>	<b>(1,079)</b>	<b>-1.98%</b>

## SHERIFF – LAW ENFORCEMENT

Law enforcement within the Sheriff’s Department consists of a Patrol Division, a Criminal Investigations Division, and a Crime Prevention Division. The Patrol Division is responsible for answering calls for service, investigations of misdemeanor crimes, initial investigations of felonious crimes, and patrolling the streets and highways for traffic infractions. Additionally, this division conducts property checks, serves warrants, responds to alarms, handles detention orders and protective orders, prepares cases and presents evidence in court. The Patrol Division handles traffic complaints and coordinates and establishes special details such as DUI checkpoints and seatbelt safety checkpoints. The Criminal Investigations Division handles major felony cases and more serious and violent misdemeanor cases, in addition to special investigations into drugs, gangs, child pornography, child sexual abuse, child physical abuse, white collar crime, computer crimes, and fraud. The Crime Prevention Division administers programs and activities aimed to prevent either victimization or criminalization; these programs and activities include Neighborhood Watch, D.A.R.E., Project Lifesaver, TRIAD, Class Action, and RAD. The Sheriff is a constitutional officer elected on a four-year term by the Shenandoah County citizenry. Deputies serve under the direct supervision and at the pleasure of the Sheriff.

**Sheriff - Law Enforcement**



**Sheriff – Law Enforcement Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>SHERIFF - LAW ENFORCEMENT (31200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	1,992,536	2,124,386	2,289,247	2,374,893	2,418,525	43,632	1.84%
4-100-31200-1200	Salaries & Wages - Overtime	166,135	206,458	180,680	150,710	150,710	0	0.00%
4-100-31200-1300	Salaries & Wages - Part-Time	88,845	128,586	150,895	108,126	112,496	4,370	4.04%
4-100-31200-1700	Stipends - On-Call	0	864	3,939	16,158	16,158	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	160,905	176,847	191,188	202,700	208,950	6,250	3.08%
4-100-31200-2210	Virginia Retirement System	244,731	261,448	253,086	264,970	234,838	(30,132)	-11.37%
4-100-31200-2215	Hybrid Premium	0	59	182	100	200	100	100.00%
4-100-31200-2310	Hospitalization Insurance	379,528	417,181	473,448	504,191	513,914	9,723	1.93%
4-100-31200-2400	Group Life Insurance	9,484	10,086	11,007	11,340	12,576	1,236	10.90%
4-100-31200-2600	Unemployment Insurance	6,566	5,924	5,457	6,096	4,020	(2,076)	-34.06%
4-100-31200-2700	Workers' Compensation Insurance	25,837	33,434	28,471	48,312	63,850	15,538	32.16%
4-100-31200-2810	Clothing Allowance - Investigations	0	0	0	0	0	0	0.00%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	0	0	3,974	0	12,000	12,000	100.00%
<i>Contractual Services:</i>								
4-100-31200-3110	Professional Health Services	8,936	8,158	4,412	4,088	5,598	1,510	36.94%
4-100-31200-3164	Salary Study	36,000	0	0	0	0	0	0.00%
4-100-31200-3180	Contractual Services/Warrants	10,982	10,773	3,712	11,457	12,476	1,019	8.89%
4-100-31200-3310	Repairs & Maintenance	1,613	685	29,964	1,500	45,000	43,500	2900.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-3320	Maintenance & Service Contract	13,714	14,938	25,492	39,351	26,314	(13,037)	-33.13%
4-100-31200-3600	Advertising	72	495	0	498	498	0	0.00%
<i>Other Charges:</i>								
4-100-31200-5210	Postal Service	3,611	3,592	3,528	3,654	3,654	0	0.00%
4-100-31200-5230	Telecommunications	53,667	64,326	70,959	61,399	72,378	10,979	17.88%
4-100-31200-5305	Auto Insurance	21,714	21,511	25,529	21,706	30,240	8,534	39.32%
4-100-31200-5435	Rental Postage Meter/Scale	279	372	372	480	480	0	0.00%
4-100-31200-5510	Mileage	625	884	776	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	2,584	2,142	7,947	3,581	32,132	28,551	797.29%
4-100-31200-5540	Convention, Training, & Education	30,601	42,795	37,941	35,700	9,740	(25,960)	-72.72%
4-100-31200-5550	Extradition of Prisoners	311	61	370	294	405	111	37.76%
4-100-31200-5810	Dues & Association Membership	3,845	4,076	4,122	4,646	5,173	527	11.34%
<i>Materials and Supplies:</i>								
4-100-31200-6001	Office Supplies	6,583	9,277	7,131	7,000	7,663	663	9.47%
4-100-31200-6008	Vehides Supplies (Gas)	132,596	132,077	114,802	143,205	141,325	(1,880)	-1.31%
4-100-31200-6009	Auto Repairs & Maintenance	40,415	45,961	31,747	45,000	2,500	(42,500)	-94.44%
4-100-31200-6010	Police Supplies	57,853	62,518	65,269	63,897	65,175	1,278	2.00%
4-100-31200-6011	Uniforms and Wearing Apparel	10,829	11,949	7,711	10,825	14,120	3,295	30.44%
4-100-31200-6030	Drug Dog	962	961	1,560	1,000	1,000	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000	Training School	53,320	55,180	48,360	49,600	50,220	620	1.25%
4-100-31200-7001	Special Task Force	17,059	12,615	15,833	17,500	17,500	0	0.00%
4-100-31200-7002	Gang Grant	3,681	2,710	2,557	3,500	3,500	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-31200-8103	Communication Equipment	3,167	0	0	5,000	7,200	2,200	44.00%
4-100-31200-8105	Motor Vehides & Equipment	3,943	0	0	0	0	0	0.00%
4-100-31200-8202	Furniture & Fixtures	359	0	0	500	500	0	0.00%
4-100-31200-8207	EDP Equipment	117,856	126,901	126,054	142,932	128,450	(14,482)	-10.13%
4-100-31200-8214	Range Site Improvements	905	1,502	734	1,500	1,500	0	0.00%
4-131-03120-0001	Asset Sharing Expenditures	0	0	0	86,504	148,025	61,521	71.12%
 <u>DMV Grant Program:</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1201	Salaries & Wages-Overtime - DMV	19,862	23,386	27,766	23,000	23,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,519	1,789	2,122	1,760	1,760	0	0.00%
 <u>Forestry Grant Program:</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	5,651	6,176	5,312	7,200	7,200	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	432	473	405	551	551	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Special Investigations:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1203	Salaries & Wages - Overtime - ATF	44,513	49,419	40,728	0	0	0	0.00%
4-100-31200-1303	Salaries & Wages - Part-Time - ATF	0	21,888	30,763	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2103	FICA/Medicare - Employer - ATF	3,405	3,781	3,116	3,545	0	(3,545)	-100.00%
<b><u>Project Lifesaver Program:</u></b>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	257	1,411	3,171	3,505	3,505	0	0.00%
<b><u>Public Defender Fees:</u></b>								
<i>Contractual Services:</i>								
4-100-31200-3170-005	Professional Services - Public Defender	2,840	1,879	1,189	874	874	0	0.00%
<b><u>Leadership Camp Program:</u></b>								
<i>Contractual Services:</i>								
4-100-31200-3180-006	Contractual Services - Youth Camp	20,962	11,664	11,916	14,449	13,000	(1,449)	-10.03%
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	30	473	364	11,665	475	(11,190)	-95.93%
County of Shenandoah, Virginia			85	FY 2017 Adopted Budget				

SHERIFF – LAW ENFORCEMENT, CONTINUED

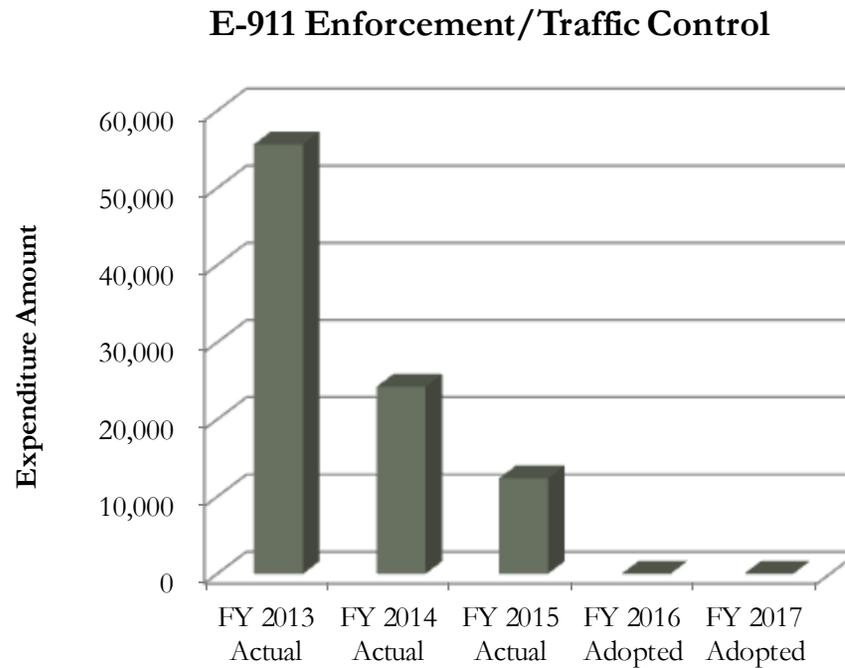
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Project Backpack Program:</u></b>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	954	2,143	1,446	2,250	2,250	0	0.00%
<b><u>Gang Grant Program:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100-009	Salaries & Wages – Gang Grant	0	2,530	0	0	0	0	0.00%
4-100-31200-1200-009	Salaries & Wages-Overtime - Gang	2,550	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-009	FICA/Medicare - Employer - Gang	193	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-31200-5540-009	Convention, Training, & Education	0	0	0	0	0	0	0.00%
<b><u>Town of Edinburg Law Enforcement Services:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	0	0	0	0	60,526	60,526	100.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-010	FICA/Medicare - Employer - EPD	0	0	0	0	4,630	4,630	100.00%
4-100-31200-2210-010	Virginia Retirement System - EPD	0	0	0	0	5,877	5,877	100.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2310-010	Hospitalization - EPD	0	0	0	0	15,811	15,811	100.00%
4-100-31200-2400-010	Group Life - EPD	0	0	0	0	315	315	100.00%
4-100-31200-2600-010	Unemployment - EPD	0	0	0	0	80	80	100.00%
4-100-31200-2700-010	Workers' Compensation - EPD	0	0	0	0	1,271	1,271	100.00%
4-100-31200-2900-010	Accrued Annual & Sick Leave - EPD	0	0	0	0	700	700	100.00%
<i>Contractual Services:</i>								
4-100-31200-3310-010	Repairs & Maintenance - EPD	0	0	0	0	390	390	100.00%
<i>Materials and Supplies:</i>								
4-100-31200-6008-010	Vehides Supplies (Gas) - EPD	0	0	0	0	3,750	3,750	100.00%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000-010	Training School - EPD	0	0	0	0	1,240	1,240	100.00%
<b>TOTAL SHERIFF - LAW ENFORCEMENT:</b>		<b>3,815,816</b>	<b>4,128,744</b>	<b>4,356,753</b>	<b>4,523,712</b>	<b>4,729,208</b>	<b>205,496</b>	<b>4.54%</b>

## E-911 ENFORCEMENT/TRAFFIC CONTROL

E-911 Enforcement/Traffic Control formerly recorded expenditures related to E-911 and County road signage. For fiscal year 2016 and thereafter, the E-911 costs have been recorded within the Emergency Communications Center (ECC) departmental budget, and the road signage costs have been recorded within General Properties departmental budget.

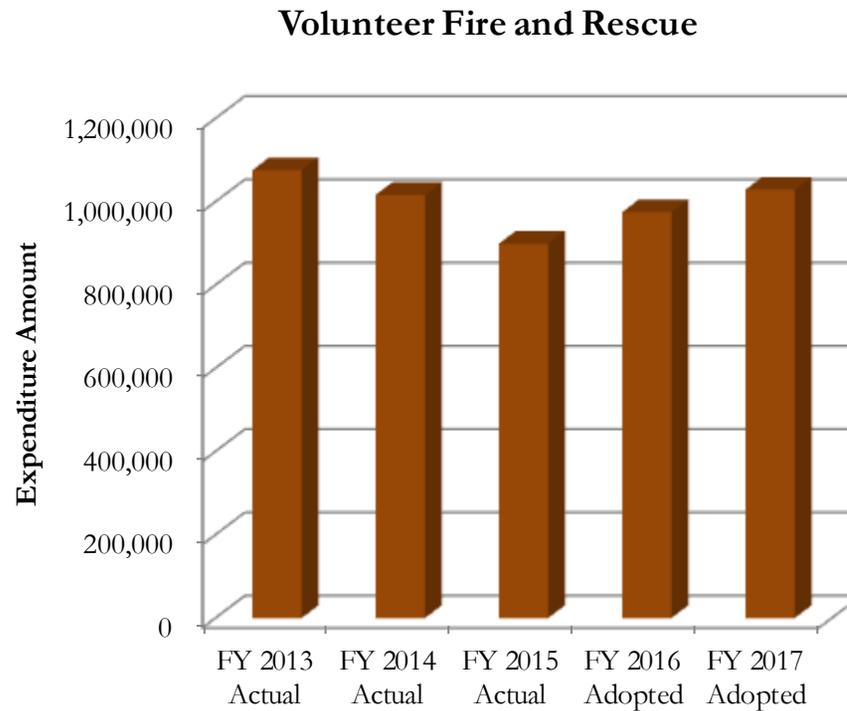


**E-911 Enforcement/Traffic Control Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>E-911 ENFORCEMENT/TRAFFIC CONTROL (31400):</u></b>								
<i>Contractual Services:</i>								
4-100-31400-3180	Contractual Services	742	706	287	0	0	0	0.00%
4-100-31400-3310	Repairs & Maintenance	8,111	1,744	8,908	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-31400-5230	Telecommunications	46,800	21,788	3,176	0	0	0	0.00%
<b>TOTAL E-911 ENFORCEMENT/TRAFFIC CONTROL:</b>		<b>55,654</b>	<b>24,239</b>	<b>12,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

### VOLUNTEER FIRE AND RESCUE

The Volunteer Fire and Rescue Department consists of funding made to the twelve volunteer fire and rescue companies that serve Shenandoah County. Resources provided to the volunteer fire and rescue companies are used to support the mission of providing fire suppression and protection as well as emergency medical services to the residents of the volunteer companies' service areas of the County. Funding includes direct annual contributions of \$30,000 per volunteer fire company and \$30,000 per volunteer rescue company as well as other operational costs such as general liability insurance, accident and sickness insurance, workers' compensation insurance, training, and fuel.



**Volunteer Fire and Rescue Expenditures**

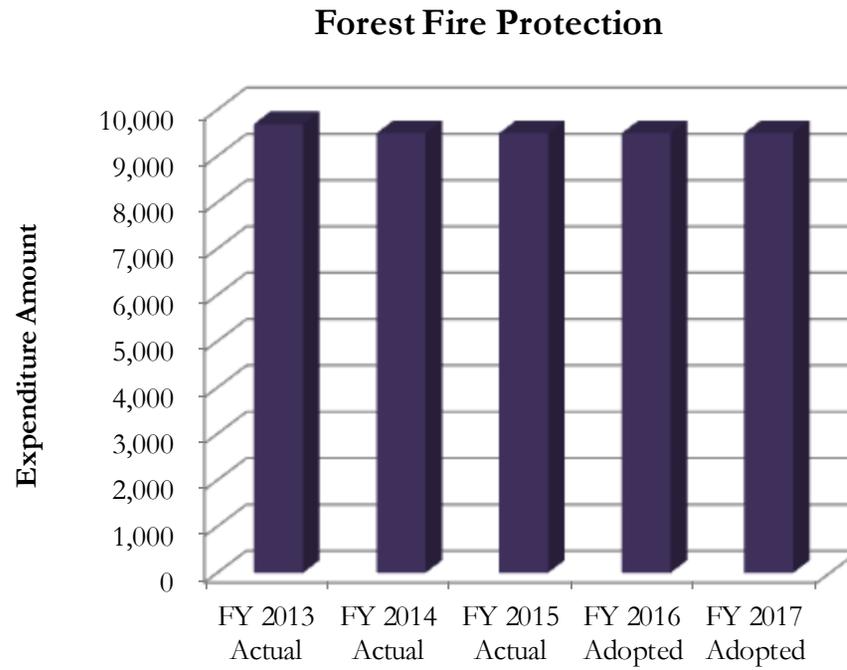
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>VOLUNTEER FIRE &amp; RESCUE (32200):</u></b>								
<i>Employee Benefits:</i>								
4-100-32200-2510	Group Accident/Sickness Insurance	25,548	26,459	26,459	30,400	30,400	0	0.00%
4-100-32200-2700	Workers' Compensation Insurance	69,775	92,760	97,160	104,993	104,993	0	0.00%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	0	1,000	1,100	2,250	2,250	0	0.00%
4-100-32200-3310	Repairs & Maintenance	10,270	13,393	16,391	18,898	18,898	0	0.00%
<i>Other Charges:</i>								
4-100-32200-5308	General Liability Insurance	125,184	124,274	4,630	127,000	127,000	0	0.00%
4-100-32200-5540	Convention, Training, & Education	3,380	4,499	3,651	4,500	4,500	0	0.00%
4-100-32200-5640	Contributions	510,000	510,000	510,000	510,000	510,000	0	0.00%
4-100-32200-5641	State Fire Program Fund	138,458	59,416	79,391	56,247	79,391	23,144	41.15%
4-100-32200-5643	Four for Life Funds	45,036	45,729	44,297	0	45,728	45,728	0.00%
4-100-32200-5644	Lord Fairfax EMS Council	12,424	12,424	12,424	13,665	13,665	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	0	728	0	0	0	0	0.00%
4-100-32200-6008	Vehicles Supplies (Gas)	135,557	125,662	102,702	107,000	92,000	(15,000)	-14.02%

**VOLUNTEER FIRE AND RESCUE, CONTINUED**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2013 Actual Expenditures</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
4-100-32200-6012	Books & Supplies	0	0	785	0	0	0	0.00%
4-100-32200-6013	Educational/Recreational Supplies	0	0	0	0	0	0	0.00%
4-100-32200-6014	Operating Supplies	0	0	273	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-32200-8205	EDP Equipment	0	0	0	0	0	0	0.00%
<b>TOTAL VOLUNTEER FIRE &amp; RESCUE:</b>		<b>1,075,633</b>	<b>1,016,344</b>	<b>899,262</b>	<b>974,953</b>	<b>1,028,825</b>	<b>53,872</b>	<b>5.53%</b>

## FOREST FIRE PROTECTION

Forest Fire Protection consists of annual fees to supplement the Virginia Department of Forestry for forest fire prevention and suppression activities in Shenandoah County. Mandated by the Code of Virginia, the fee is based upon a per acre charge for forested private land in the County; the County has 116,840 acres of private forest land.

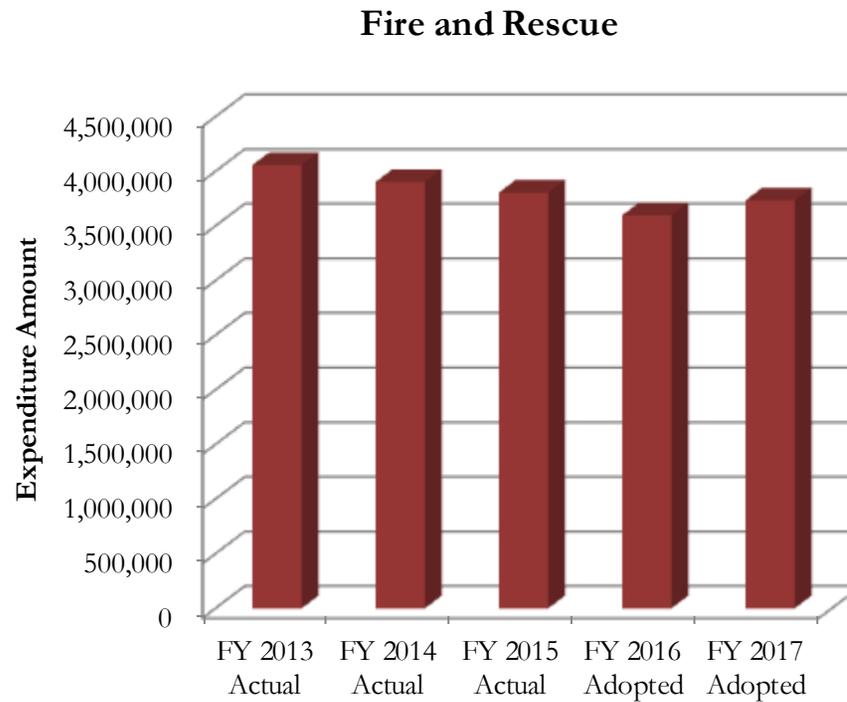


**Forest Fire Protection Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>FOREST FIRE EXTINCTION SERVICE (32400):</u></b>								
<i>Other Charges:</i>								
4-100-32400-5645	Support/State Forest Service	9,695	9,495	9,495	9,495	9,495	0	0.00%
<b>TOTAL FOREST FIRE EXTINCTION:</b>		<b>9,695</b>	<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>0</b>	<b>0.00%</b>

### FIRE AND RESCUE

The Fire and Rescue Department consists of forty-six uniform career staff and two office staff, who provide operational and other forms of support to the twelve volunteer fire and rescue companies operated by approximately 290 operational volunteer personnel. The Fire and Rescue Department complements and coordinates with the volunteer fire and rescue companies to deliver firefighting and emergency medical services within Shenandoah County.



**Fire and Rescue Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>FIRE/RESCUE (32500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	1,855,173	1,863,421	2,092,657	2,103,935	2,150,337	46,402	2.21%
4-100-32500-1200	Salaries & Wages – Overtime	365,587	515,037	348,415	204,000	204,000	0	0.00%
4-100-32500-1300	Salaries & Wages – Part-Time	38,226	45,610	14,863	35,199	35,199	(0)	0.00%
4-100-32500-1700	Stipend for Services	0	0	34,500	32,000	38,000	6,000	18.75%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	165,533	176,911	180,951	182,540	192,400	9,860	5.40%
4-100-32500-2210	Virginia Retirement System	211,203	225,019	229,055	234,780	211,593	(23,187)	-9.88%
4-100-32500-2215	Hybrid STD/LTD Premium	0	0	183	0	200	200	100.00%
4-100-32500-2310	Hospitalization Insurance	321,335	353,816	392,227	401,606	392,660	(8,946)	-2.23%
4-100-32500-2400	Group Life Insurance	8,118	8,650	9,851	10,100	11,182	1,082	10.71%
4-100-32500-2600	Unemployment Insurance	5,834	4,796	4,685	5,080	2,250	(2,830)	-55.71%
4-100-32500-2700	Workers' Compensation Insurance	55,232	72,884	69,034	74,465	91,600	17,135	23.01%
<i>Contractual Services:</i>								
4-100-32500-3110	Professional Health Services	40,299	31,504	48,124	23,274	49,000	25,726	110.54%
4-100-32500-3150	Professional Services	0	0	3,515	0	0	0	0.00%
4-100-32500-3310	Repairs & Maintenance	5,824	12,868	24,931	11,266	32,000	20,734	184.04%
4-100-32500-3320	Maintenance & Service Contract	59,583	55,593	74,320	47,525	55,000	7,475	15.73%

FIRE AND RESCUE, CONTINUED

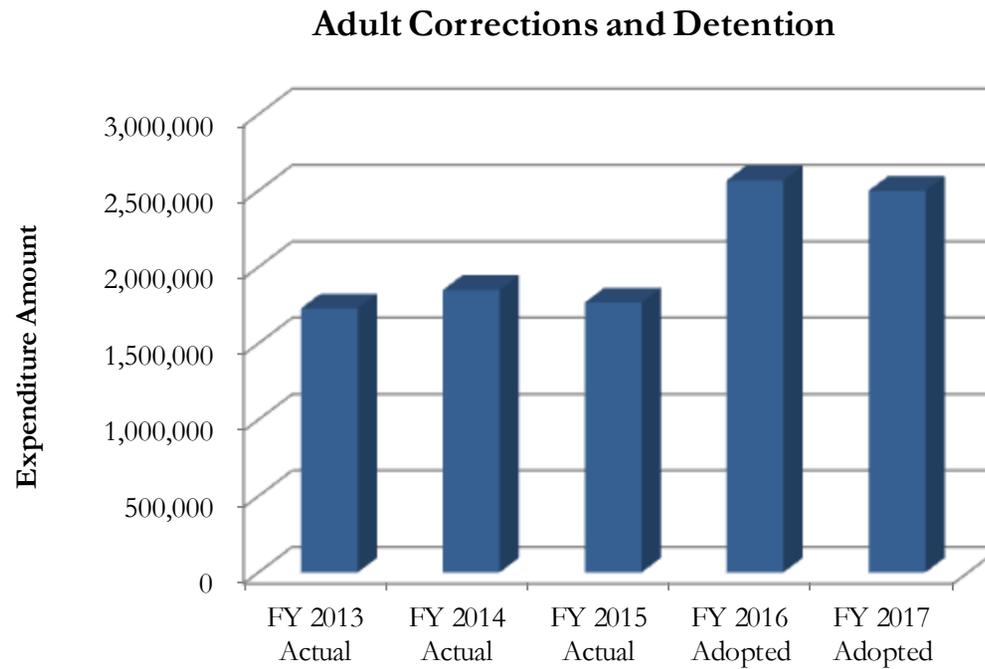
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-32500-5210	Postal Service	506	475	372	450	475	25	5.56%
4-100-32500-5230	Telecommunications	7,828	7,817	7,131	7,867	7,500	(367)	-4.67%
4-100-32500-5305	Auto Insurance	6,712	6,967	7,254	7,250	7,450	200	2.76%
4-100-32500-5309	Contractor Equipment Insurance	127	138	95	130	130	0	0.00%
4-100-32500-5510	Mileage	0	0	1,311	0	1,300	1,300	100.00%
4-100-32500-5530	Food & Lodging	5,644	5,957	4,899	7,427	7,427	0	0.00%
4-100-32500-5540	Convention, Training, & Education	12,069	8,294	9,395	13,867	13,867	0	0.00%
4-100-32500-5810	Dues & Association Membership	1,834	769	1,328	1,234	1,234	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001	Office Supplies	5,610	8,516	5,792	4,500	4,800	300	6.67%
4-100-32500-6002	Food Supplies	421	462	37	500	500	0	0.00%
4-100-32500-6004	Medical & Lab Supplies	66,464	56,076	65,604	55,000	55,000	0	0.00%
4-100-32500-6007	Repairs and Maintenance Supplies	0	0	4,541	0	0	0	0.00%
4-100-32500-6008	Vehicles Supplies (Gas)	52,360	51,832	44,389	39,384	39,384	0	0.00%
4-100-32500-6009	Auto Repairs & Maintenance	30,311	27,409	19,231	17,000	17,000	0	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	54,860	42,780	32,617	29,000	33,609	4,609	15.89%
4-100-32500-6012	Books & Supplies	5,613	7,931	4,640	8,400	7,500	(900)	-10.71%
4-100-32500-6013	Training Supplies	4,925	7,696	2,768	5,000	5,000	0	0.00%
4-100-32500-6014	Operating Supplies	405,617	9,951	8,860	8,000	8,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-32500-8101	Machinery and Equipment	1,600	32,432	13,915	0	27,500	27,500	100.00%
4-100-32500-8105	Vehicle (ALS Units)	246,309	236,627	0	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	3,135	659	6,030	3,500	7,000	3,500	100.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Local Emergency Management Program Grant (LEMPG):</u></b>								
<i>Other Charges:</i>								
4-100-32500-5530-001	Food & Lodging - LEMPG	3,023	2,315	682	3,500	3,500	0	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	1,417	1,234	516	2,500	2,500	0	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	150	300	200	200	200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001-001	Office Supplies - LEMPG	295	0	290	1,000	1,000	0	0.00%
4-100-32500-6012-001	Books & Supplies - LEMPG	407	466	0	1,000	1,000	0	0.00%
4-100-32500-6013-001	Educational/Recreational Supplies - LEMPG	0	0	0	1,000	1,000	0	0.00%
4-100-32500-6014-001	Operating Supplies - LEMPG	8,287	19,581	20,477	14,309	14,309	0	0.00%
<i>Capital Outlay:</i>								
4-100-32500-8207-003	EDP Equipment - LEMPG	0	0	2,973	0	0	0	0.00%
<b><u>Office of Emergency Medical Services Grant (OEMSG)</u></b>								
<i>Capital Outlay:</i>								
4-100-32500-8101-007	Machinery and Equipment - OEMSG	0	410	13,499	0	0	0	0.00%
<b>TOTAL FIRE/RESCUE:</b>		<b>4,057,470</b>	<b>3,903,200</b>	<b>3,806,160</b>	<b>3,597,788</b>	<b>3,733,606</b>	<b>135,818</b>	<b>3.78%</b>

## ADULT CORRECTIONS AND DETENTION

The Adult Corrections and Detention reflects the contributions made to the Rappahannock Shenandoah Warren (RSW) Regional Jail. The RSW Regional Jail became operational on July 1, 2014.

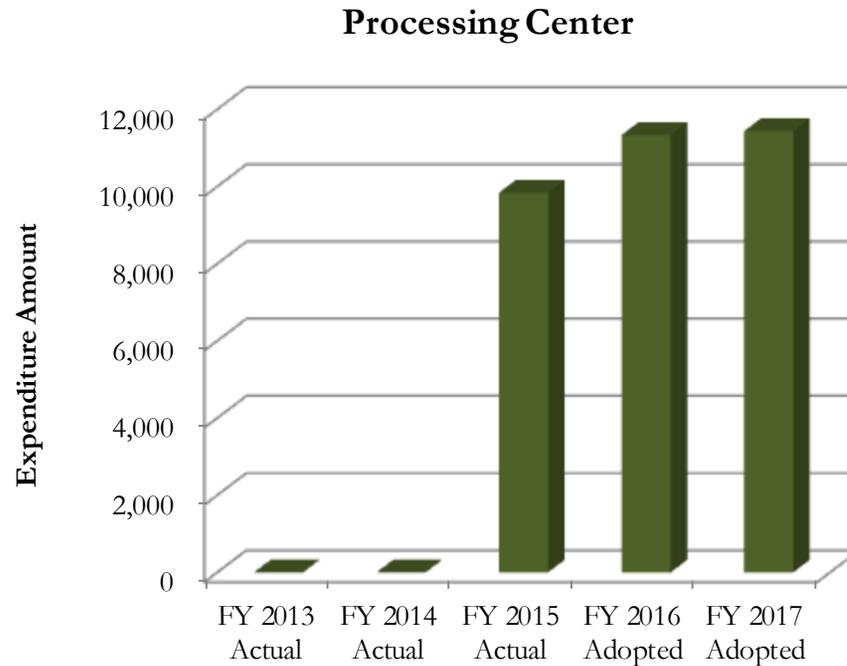


**Adult Corrections and Detention Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>ADULT CORRECTIONS &amp; DETENTION (33100):</u></b>								
4-100-33100-9999	Local Jail	1,729,549	1,850,317	11,485	0	0	0	0.00%
4-100-33100-5851	Contribution to RSW Regional Jail	0	0	1,756,603	2,567,933	2,500,000	(67,933)	-2.65%
<b>TOTAL ADULT CORRECTIONS &amp; DETENTION:</b>		<b>1,729,549</b>	<b>1,850,317</b>	<b>1,768,088</b>	<b>2,567,933</b>	<b>2,500,000</b>	<b>(67,933)</b>	<b>-2.65%</b>

### PROCESSING CENTER

The Processing Center reflects the costs associated with maintaining an area within Shenandoah County for the use of law enforcement engaged in temporarily processing arrestees prior to their transportation to the RSW Regional Jail facility located within Warren County. The Magistrate’s Office is located within the Processing Center, and law enforcement officials utilize the Processing Center to conduct hearings, in person or through videoconferencing systems, with the Magistrate. The Processing Center became operational on July 1, 2014, concurrent with the RSW Regional Jail.

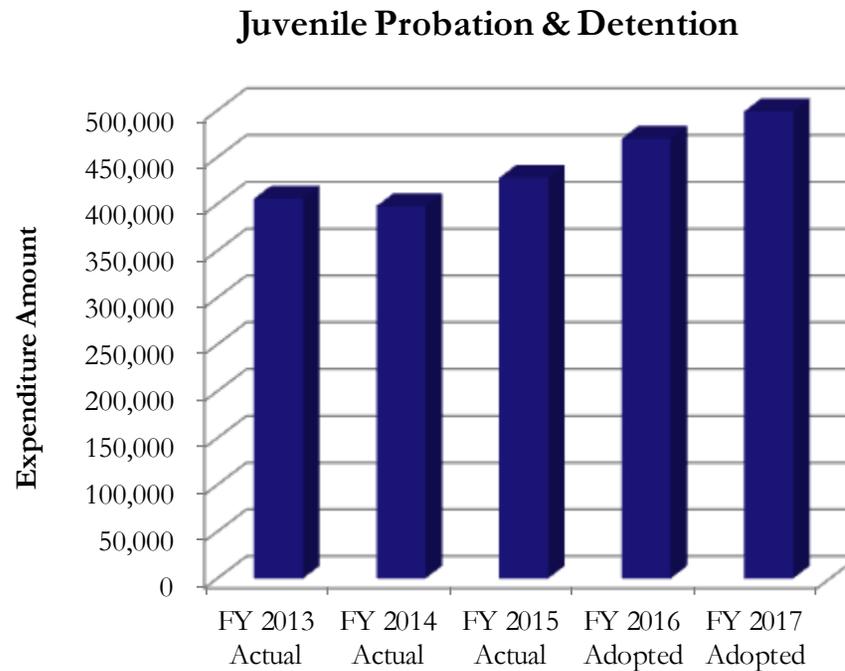


Processing Center Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PROCESSING CENTER (33200):</u></b>								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	0	0	2,500	5,198	5,198	0	0.00%
4-100-33200-3310	Repair & Maintenance Services	0	0	5	200	200	0	0.00%
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	0	0	2,533	1,000	1,100	100	10.00%
4-100-33200-5230	Telecommunications	0	0	0	4,788	4,788	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33200-6007	Repair & Maintenance Supplies	0	0	103	150	150	0	0.00%
4-100-33200-6008	EDP Equipment	0	0	4,700	0	0	0	0.00%
<b>TOTAL PROCESSING CENTER:</b>		<b>0</b>	<b>0</b>	<b>9,841</b>	<b>11,336</b>	<b>11,436</b>	<b>100</b>	<b>0.88%</b>

## JUVENILE PROBATION

Associated with the Juvenile and Domestic Relations District Court is a “court service unit,” often referred to as the Juvenile Probation, which serves the court and facilitates the supervision, rehabilitation and treatment as needed by those who come before the court. Essential functions of Juvenile Probation include intake, investigation, probation, parole, and residential care. This department also records the costs for the County’s contribution to the Northwestern Regional Juvenile Detention Center.

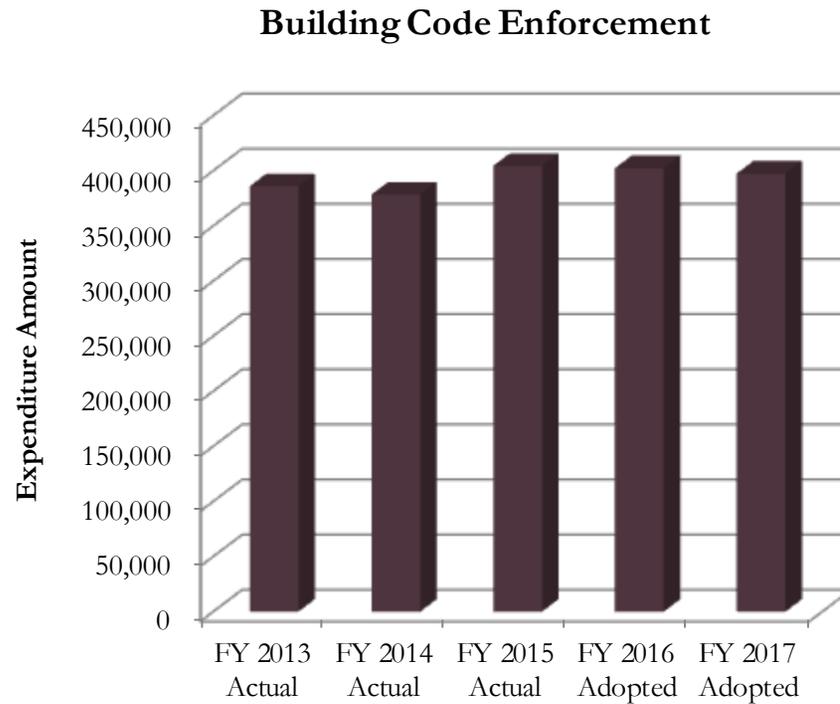


**Juvenile Probation Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>JUVENILE PROBATION &amp; DETENTION (33300):</u></b>								
<i>Other Charges:</i>								
4-100-33300-5130	Water & Sewer	8,124	0	0	0	0	0	0.00%
4-100-33300-5230	Telecommunications	2,654	2,780	2,811	2,960	2,960	0	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	361,688	364,070	393,996	435,498	464,647	29,149	6.69%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	216	300	164	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-33300-8102-002	Machinery & Equipment- Truancy	58	0	0	0	0	0	0.00%
<b><u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u></b>								
<i>Contractual Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	32,664	30,534	30,904	30,904	30,904	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33300-6001-001	Office Supplies	300	242	136	300	300	0	0.00%
<b>TOTAL JUVENILE PROBATION &amp; DETENTION:</b>		<b>405,855</b>	<b>397,926</b>	<b>428,011</b>	<b>469,962</b>	<b>499,111</b>	<b>29,149</b>	<b>6.20%</b>

## BUILDING CODE ENFORCEMENT

The Building Inspection and Code Enforcement aims to protect the health, safety, and welfare of the public by ensuring that all buildings, structures, and related equipment are constructed, installed and maintained in compliance with the standards as mandated by the Virginia Uniform Statewide Building Code.



**Building Code Enforcement Expenditures**

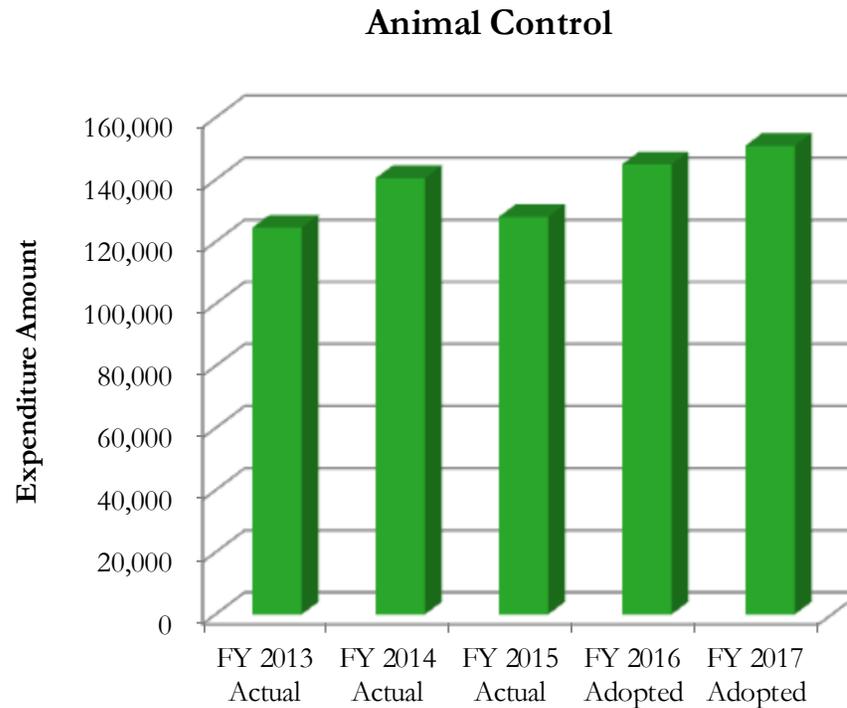
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CODE ENFORCEMENT (34410):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	257,616	246,233	242,565	256,300	259,616	3,316	1.29%
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	18,816	17,678	17,091	19,607	19,861	254	1.30%
4-100-34410-2210	Virginia Retirement System	29,086	30,157	27,248	28,604	25,209	(3,395)	-11.87%
4-100-34410-2310	Hospitalization Insurance	44,908	48,877	53,293	60,678	53,870	(6,808)	-11.22%
4-100-34410-2400	Group Life Insurance	1,124	1,159	1,174	1,230	338	(892)	-72.52%
4-100-34410-2600	Unemployment Insurance	1,048	760	466	830	240	(590)	-71.08%
4-100-34410-2700	Workers' Compensation Insurance	3,281	3,415	1,578	3,374	3,480	106	3.14%
4-100-34410-2900	Accrued Annual and Sick Leave	0	0	135	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-34410-3150	Professional Services	0	95	0	0	0	0	0.00%
4-100-34410-3310	Repairs and Maintenance	0	0	1,164	0	0	0	0.00%
4-100-34410-3320	Maintenance & Service Contract	2,325	3,401	2,248	1,125	2,250	1,125	100.00%
4-100-34410-3320-001	Maintenance & Service Contract	0	0	17,285	0	0	0	0.00%
4-100-34410-3500	Printing	155	105	322	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	0	150	150	0	0.00%
<i>Other Charges:</i>								
4-100-34410-5210	Postal Service	621	1,036	1,261	1,000	1,000	0	0.00%

**BUILDING CODE ENFORCEMENT, CONTINUED**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-5230	Telecommunications	2,654	2,479	2,534	1,900	2,556	656	34.53%
4-100-34410-5305	Auto Insurance	1,744	1,763	1,866	1,940	1,940	0	0.00%
4-100-34410-5510	Mileage	158	0	325	0	0	0	0.00%
4-100-34410-5530	Food & Lodging	381	1,007	610	5,402	4,036	(1,366)	-25.29%
4-100-34410-5540	Convention, Training, & Education	943	1,960	558	2,245	2,705	460	20.49%
4-100-34410-5810	Dues & Association Membership	150	275	295	845	1,745	900	106.51%
<i>Materials and Supplies:</i>								
4-100-34410-6001	Office Supplies	2,067	1,093	619	1,500	1,500	0	0.00%
4-100-34410-6008	Vehides Supplies (Gas)	9,489	9,966	8,192	9,800	7,000	(2,800)	-28.57%
4-100-34410-6009	Auto Repairs & Maintenance	6,188	2,146	1,951	2,500	2,500	0	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	495	193	644	775	775	0	0.00%
4-100-34410-6045	Code Books	449	4,425	889	1,000	5,184	4,184	418.40%
<i>Capital Outlay:</i>								
4-100-34410-8105	Vehide (Code Enforcement)	0	0	19,921	0	0	0	0.00%
4-100-34410-8201	Machinery and Equipment	219	109	167	250	250	0	0.00%
4-100-34410-8202	Furniture and Fixtures	474	0	0	250	250	0	0.00%
4-100-34410-8203	Communications Equipment	0	0	0	400	400	0	0.00%
4-100-34410-8207	EDP Equipment	1,541	112	87	300	300	0	0.00%
<b>TOTAL CODE ENFORCEMENT:</b>		<b>385,931</b>	<b>378,444</b>	<b>404,487</b>	<b>402,405</b>	<b>397,555</b>	<b>(4,850)</b>	<b>-1.21%</b>

### ANIMAL CONTROL

Working under the direction of the Sheriff’s Department, Animal Control enforces all County and state animal care and control laws, investigates complaints of animal cruelty and neglect, quarantines animals that have bitten humans, provides assistance for injured animals and other animal emergencies, and removes stray animals from streets and public areas.



**Animal Control Expenditures**

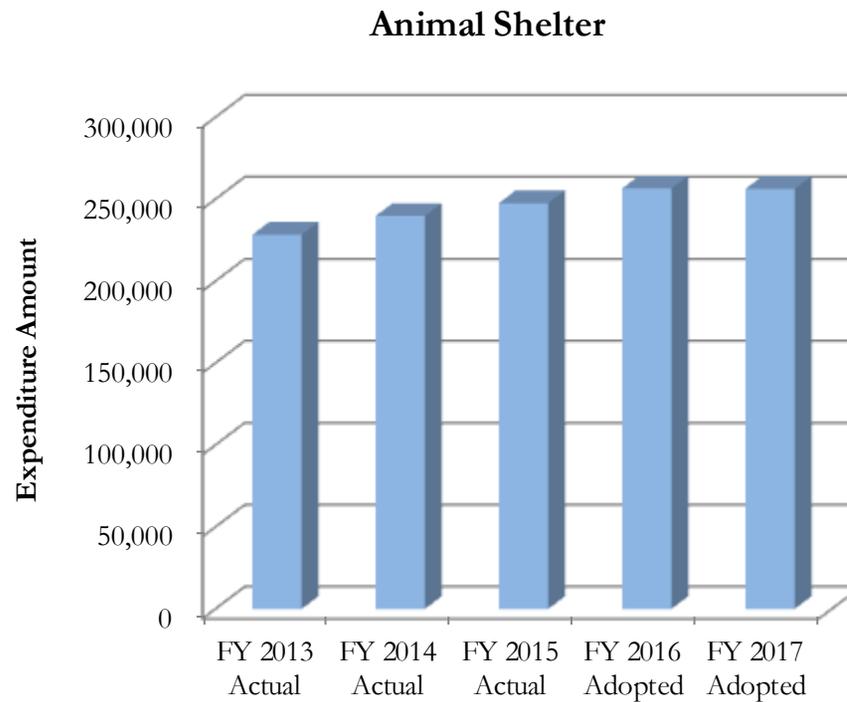
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ANIMAL CONTROL (35100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	72,077	79,090	76,811	78,260	79,532	1,272	1.63%
4-100-35100-1200	Salaries & Wages-Part-Time	0	0	0	0	0	0	0.00%
4-100-35100-1700	Stipends - On-Call	0	179	2,874	2,574	2,574	0	0.00%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	4,942	6,047	5,686	6,184	6,281	97	1.57%
4-100-35100-2210	Virginia Retirement System	8,874	8,935	8,292	8,411	7,723	(688)	-8.18%
4-100-35100-2310	Hospitalization Insurance	20,405	16,491	21,767	22,381	25,459	3,078	13.75%
4-100-35100-2400	Group Life Insurance	342	346	361	365	414	49	13.42%
4-100-35100-2600	Unemployment Insurance	213	221	166	223	80	(143)	-64.13%
4-100-35100-2700	Workers' Compensation Insurance	672	925	473	1,058	605	(453)	-42.82%
4-100-35100-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	0	0	0	1,452	1,452	0	0.00%
4-100-35100-3310	Repairs and Maintenance	0	0	246	0	3,200	3,200	100.00%
4-100-35100-3320	Maintenance & Service Contract	0	0	0	936	936	0	0.00%
<i>Other Charges:</i>								
4-100-35100-5230	Telecommunications	1,177	2,273	2,534	2,525	2,886	361	14.30%
4-100-35100-5305	Auto Insurance	1,308	882	933	1,347	1,006	(341)	-25.32%

ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35100-5540	Convention, Training, & Education	0	0	190	1,240	1,240	0	0.00%
4-100-35100-5810	Dues and Memberships	0	0	0	45	45	0	0.00%
4-100-35100-5820	Claims/Seized Animal Care	144	300	0	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-6001	Office Supplies	0	0	0	0	0	0	0.00%
4-100-35100-6008	Vehides Supplies (Gas)	10,369	10,750	6,330	11,325	10,295	(1,030)	-9.09%
4-100-35100-6009	Auto Repairs & Maintenance	2,549	7,002	721	3,200	243	(2,957)	-92.41%
4-100-35100-6010	Police Supplies	0	0	0	0	3,091	3,091	100.00%
4-100-35100-6011	Uniforms and Wearing Apparel	782	1,259	75	821	821	0	0.00%
4-100-35100-6033	Dog Tags	616	595	615	617	617	0	0.00%
4-100-35100-6099	Dog Warden Supplies	125	5,219	15	1,003	1,500	497	49.55%
<i>Capital Outlay:</i>								
4-100-35100-8105	Vehicle (Animal Control)	0	0	0	0	0	0	0.00%
<b>TOTAL ANIMAL CONTROL:</b>		<b>124,595</b>	<b>140,513</b>	<b>128,089</b>	<b>144,967</b>	<b>151,000</b>	<b>6,033</b>	<b>4.16%</b>

### ANIMAL SHELTER

The Animal Shelter is Shenandoah County’s open-admission, municipal shelter that provides a safe-haven for abandoned, homeless, lost or stray dogs and cats. The Animal Shelter provides for the basic needs of animals in its care until they are reclaimed or placed in new homes. The Animal Shelter also works with the community to promote pet adoption, control pet population through spay and neuter efforts, and improve the behavior and health of the animals to ensure that as many as reasonably possible are eligible for adoption. The Animal Shelter does not euthanize animals for space, or after a set period of time; however, with aggressive animals that are a threat to public safety or with unhealthy or injured animals that cannot be rehabilitated, the most humane decision may be euthanasia.



**Animal Shelter Expenditures**

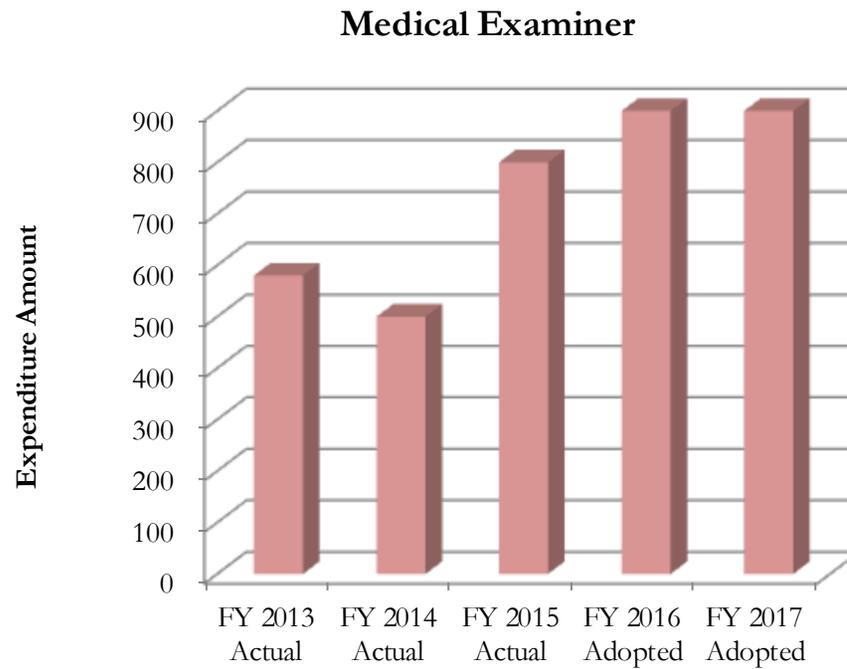
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ANIMAL SHELTER (35200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	117,139	119,538	129,971	132,584	133,938	1,354	1.02%
4-100-35200-1300	Salaries & Wages – Part-Time	11,298	10,613	11,119	14,685	15,052	367	2.50%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare - Employer	9,663	9,735	10,609	11,266	11,398	132	1.17%
4-100-35200-2210	Virginia Retirement System	14,630	14,923	14,616	14,797	13,180	(1,617)	-10.93%
4-100-35200-2310	Hospitalization Insurance	23,704	24,184	24,147	25,363	25,200	(163)	-0.64%
4-100-35200-2400	Group Life Insurance	562	573	629	637	697	60	9.42%
4-100-35200-2600	Unemployment Insurance	536	389	461	508	200	(308)	-60.63%
4-100-35200-2700	Workers' Compensation Insurance	1,196	1,422	867	1,412	1,636	224	15.86%
4-100-35200-2900	Accrued Annual & Sick Leave	0	0	933	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35200-3310	Repairs & Maintenance	704	438	398	500	1,600	1,100	220.00%
4-100-35200-3320	Maintenance & Service Contract	2,236	2,289	2,084	2,130	2,130	0	0.00%
4-100-35200-3500	Printing	401	218	237	400	500	100	25.00%
4-100-35200-3600	Advertising	0	0	0	50	50	0	0.00%
<i>Other Charges:</i>								
4-100-35200-5110	Electrical Services	9,778	10,140	8,276	10,000	10,200	200	2.00%
4-100-35200-5120	Heating Services	2,084	3,448	1,893	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	390	373	414	400	400	0	0.00%

ANIMAL SHELTER, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35200-5210	Postal Service	71	108	167	150	100	(50)	-33.33%
4-100-35200-5230	Telecommunications	2,704	4,749	6,256	2,400	2,400	0	0.00%
4-100-35200-5305	Auto Insurance	436	882	933	933	950	17	1.82%
4-100-35200-5510	Mileage	29	6	0	100	50	(50)	-50.00%
4-100-35200-5530	Food & Lodging	0	0	0	500	500	0	0.00%
4-100-35200-5540	Convention, Training, & Education	0	0	180	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	0	0	0	500	500	0	0.00%
4-100-35200-5810	Dues & Association Membership	0	787	0	100	100	0	0.00%
<b>Materials and Supplies:</b>								
4-100-35200-6001	Office Supplies	2,097	1,358	1,127	2,000	2,000	0	0.00%
4-100-35200-6002	Food Supplies	0	51	0	0	0	0	0.00%
4-100-35200-6004	Medical & Lab Supplies	10,306	11,055	10,237	10,500	10,650	150	1.43%
4-100-35200-6005	Laundry/Housekeeping Services	2,201	994	601	4,000	4,500	500	12.50%
4-100-35200-6007	Repairs & Maintenance Supplies	0	0	0	300	300	0	0.00%
4-100-35200-6008	Vehides Supplies (Gas)	578	660	452	550	500	(50)	-9.09%
4-100-35200-6009	Auto Repairs & Maintenance	0	5	0	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	1,546	715	781	1,000	1,000	0	0.00%
4-100-35200-6014	Operating Supplies	2,464	6,006	5,574	4,000	2,000	(2,000)	-50.00%
4-100-35200-6030	Dog and Cat Food	183	35	266	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	9,803	14,063	14,377	10,000	10,000	0	0.00%
<b>Capital Outlay:</b>								
4-100-35200-8102	Furniture and Fixtures	59	0	0	500	300	(200)	-40.00%
4-100-35200-8107	EDP Equipment	1,541	0	0	0	0	0	0.00%
<b>TOTAL ANIMAL SHELTER:</b>		<b>228,335</b>	<b>239,759</b>	<b>247,603</b>	<b>256,565</b>	<b>256,331</b>	<b>(234)</b>	<b>-0.09%</b>

### MEDICAL EXAMINER

The Medical Examiner department records medical fees paid to the Virginia Department of Health’s Office of the Chief Medical Examiner for medical examiners’ death investigations of Shenandoah County decedents.

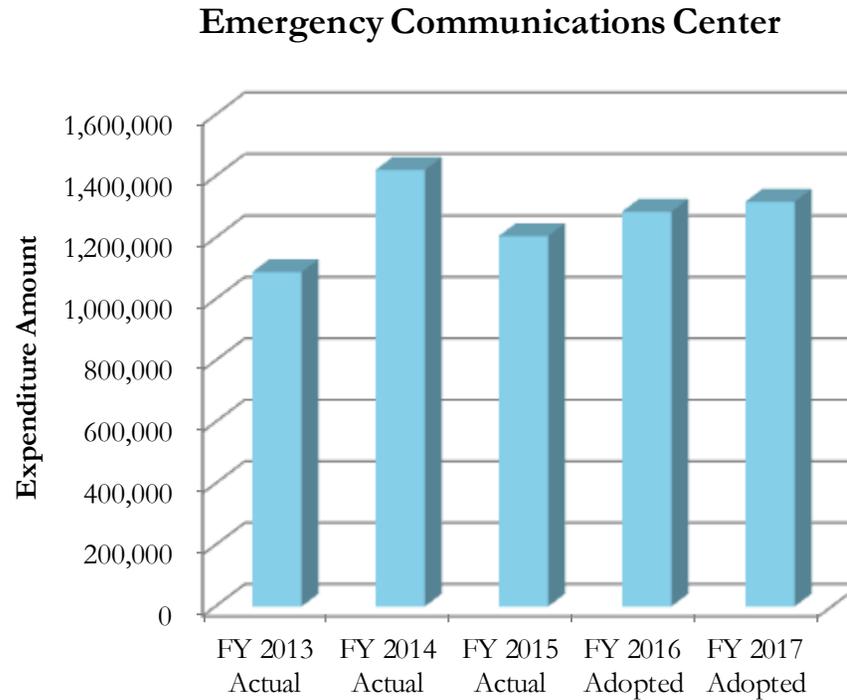


Medical Examiner Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MEDICAL EXAMINER (35300):</u></b>								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	580	500	800	900	900	0	0.00%
<b>TOTAL MEDICAL EXAMINER:</b>		<b>580</b>	<b>500</b>	<b>800</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>0.00%</b>

## EMERGENCY COMMUNICATIONS CENTER

The Emergency Communications Center (ECC) serves as the County’s public safety answering point (PSAP), receiving and processing 9-1-1 emergency calls and non-emergency calls and dispatching all necessary police, fire, and emergency medical resources.



**Emergency Communications Center Expenditures**

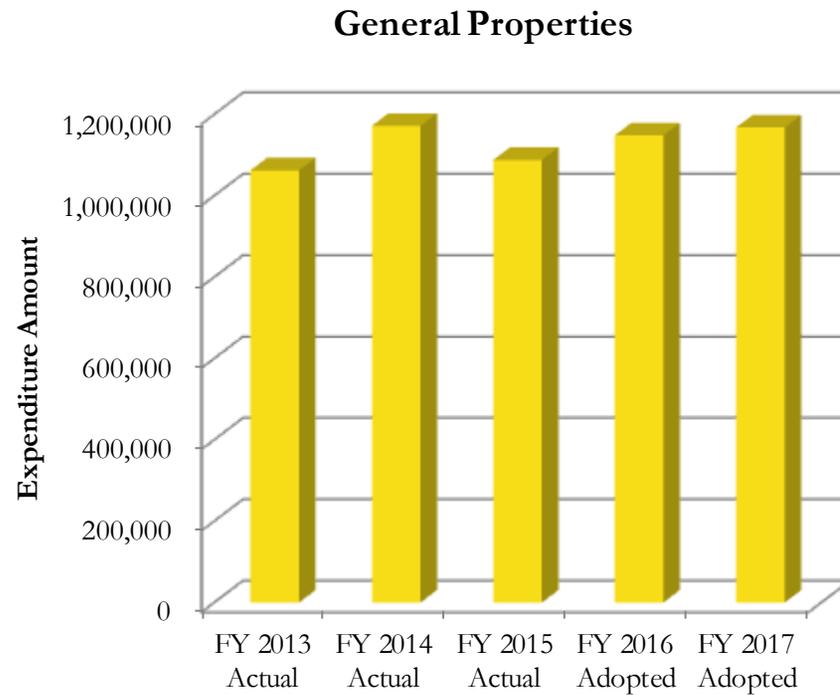
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>EMERGENCY COMMUNICATIONS CENTER (35500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	605,510	614,014	625,643	656,105	672,026	15,921	2.43%
4-100-35500-1200	Salaries & Wages – Overtime	55,932	60,301	60,260	61,983	65,082	3,099	5.00%
4-100-35500-1300	Salaries & Wages-Part-Time	4,827	2,739	1,935	5,075	5,075	0	0.00%
4-100-35500-1700	Stipends - On-Call	0	0	0	0	7,260	7,260	100.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	47,550	47,988	47,938	55,322	57,332	2,010	3.63%
4-100-35500-2210	Virginia Retirement System	72,988	71,038	67,991	73,221	66,127	(7,094)	-9.69%
4-100-35500-2215	Hybrid Premium	0	83	228	250	250	0	0.00%
4-100-35500-2310	Hospitalization Insurance	139,776	148,880	164,138	178,800	180,814	2,014	1.13%
4-100-35500-2400	Group Life Insurance	2,805	2,716	2,920	3,149	3,495	346	10.99%
4-100-35500-2600	Unemployment Insurance	2,262	1,760	1,689	1,745	840	(905)	-51.86%
4-100-35500-2700	Workers' Compensation Insurance	729	822	630	912	912	0	0.00%
4-100-35500-2900	Accrued Annual & Sick Leave Payout	0	0	53	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35500-3180	Contractual Services	0	0	402	5,000	5,000	0	0.00%
4-100-35500-3310	Repairs & Maintenance	3,052	6,056	3,416	0	0	0	0.00%
4-100-35500-3310-001	Repairs & Maintenance - FEMA	0	0	0	0	0	0	0.00%
4-100-35500-3320	Maintenance & Service Contract	66,400	81,410	94,634	128,514	135,238	6,724	5.23%

EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-35500-5210	Postal Service	108	107	57	100	100	0	0.00%
4-100-35500-5230	Telecommunications	35,913	43,192	73,678	80,905	80,905	0	0.00%
4-100-35500-5305	Auto Insurance	0	0	0	637	645	8	1.26%
4-100-35500-5510	Mileage	116	1,044	394	800	1,000	200	25.00%
4-100-35500-5530	Food & Lodging	948	384	1,889	1,000	1,250	250	25.00%
4-100-35500-5540	Convention, Training, & Education	815	357	2,680	3,500	3,750	250	7.14%
4-100-35500-5810	Dues & Association Membership	92	167	518	543	1,000	457	84.16%
<i>Materials and Supplies:</i>								
4-100-35500-6001	Office Supplies	3,628	4,199	5,665	5,100	5,100	0	0.00%
4-100-35500-6008	Vehicle Supplies (Gas)	1,748	1,858	1,909	2,000	2,000	0	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	0	0	16	150	150	0	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	893	1,007	1,466	1,533	2,000	467	30.46%
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	12,085	9,920	11,107	16,700	16,700	0	0.00%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	30,159	319,978	4,685	0	600	600	100.00%
4-100-35500-8102	Furniture & Fixtures	0	562	2,000	2,000	2,500	500	25.00%
4-100-35500-8103	Communications Equipment	0	0	915	0	0	0	0.00%
4-100-35500-8207	EDP Equipment	0	26	26,807	0	0	0	0.00%
<b>TOTAL EMERGENCY COMMUNICATIONS:</b>		<b>1,088,336</b>	<b>1,420,606</b>	<b>1,205,662</b>	<b>1,285,044</b>	<b>1,317,151</b>	<b>32,107</b>	<b>2.50%</b>

### GENERAL PROPERTIES

General Properties is responsible for cleaning, repairing, and maintaining over 225,000 square feet of County building space as well as the associated grounds, sidewalks and parking lots. Expenditures appropriated within General Properties include personnel, contractual services for mowing and snow removal, utilities, janitorial supplies, and repairs and maintenance supplies. Street sign maintenance is also administered through the General Properties budget.



**General Properties Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL PROPERTIES (43200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	226,060	226,568	239,416	241,552	247,592	6,040	2.50%
4-100-43200-1200	Salaries & Wages – Overtime	(631)	0	0	0	0	0	0.00%
4-100-43200-1300	Salaries & Wages – Part-Time	61,775	80,759	90,863	84,467	84,467	0	0.00%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare - Employer	20,894	22,460	23,885	24,940	26,060	1,120	4.49%
4-100-43200-2210	Virginia Retirement System	28,151	28,000	26,582	26,957	24,363	(2,594)	-9.62%
4-100-43200-2215	Hybrid STD/LTD Premium	0	0	192	156	200	44	28.21%
4-100-43200-2310	Hospitalization Insurance	47,644	47,096	55,880	57,444	53,870	(3,574)	-6.22%
4-100-43200-2400	Group Life Insurance	1,082	1,076	1,144	1,160	1,288	128	11.03%
4-100-43200-2600	Unemployment Insurance	1,193	1,028	1,469	1,260	800	(460)	-36.51%
4-100-43200-2700	Workers' Compensation Insurance	5,133	6,782	1,824	6,595	6,595	0	0.00%
4-100-43200-2810	Stipends	0	0	0	0	375	375	100.00%
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	87,595	112,056	33,617	84,473	80,473	(4,000)	-4.74%
4-100-43200-3320	Maintenance & Service Contracts	111,860	115,424	138,885	124,358	141,658	17,300	13.91%
4-100-43200-5110	Electrical Services	235,553	289,569	259,971	272,887	272,887	0	0.00%
4-100-43200-5120	Heating Services	19,490	36,718	28,001	34,000	34,000	0	0.00%
4-100-43200-5130	Water & Sewer	12,014	15,569	15,732	12,300	12,300	0	0.00%
4-100-43200-5230	Telecommunications	28,093	27,395	34,171	28,500	28,500	0	0.00%

GENERAL PROPERTIES, CONTINUED

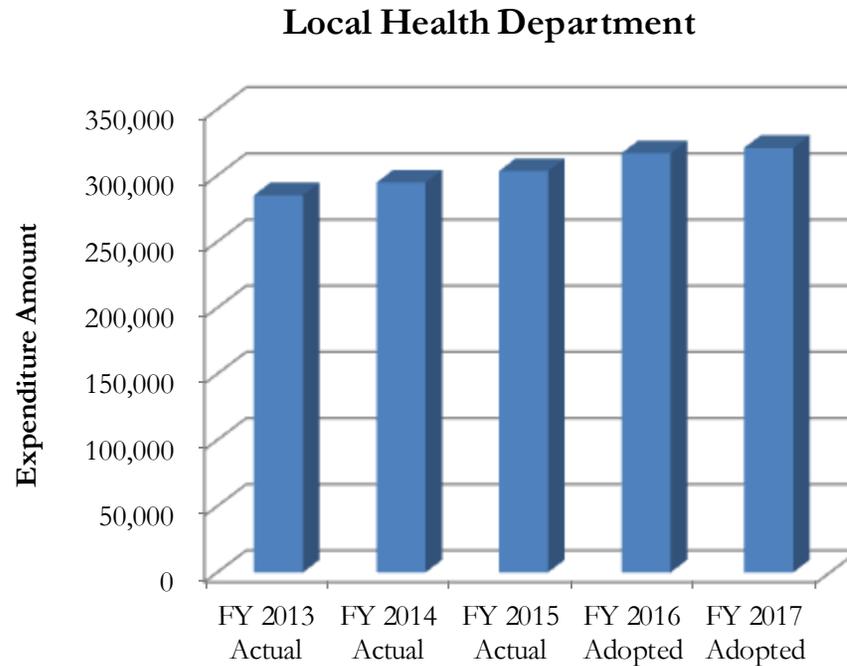
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-5301	Boiler Insurance	0	4,452	4,513	4,600	4,600	0	0.00%
4-100-43200-5302	Fire Insurance	25,407	25,122	27,826	28,469	28,469	0	0.00%
4-100-43200-5305	Auto Insurance	6,977	6,612	7,475	7,475	7,956	481	6.43%
4-100-43200-5309	Contractors Equipment Insurance	17	20	14	20	20	0	0.00%
4-100-43200-5540	Convention, Training, & Education	0	0	0	1,375	375	(1,000)	-72.73%
<i>Materials and Supplies:</i>								
4-100-43200-6001	Office Supplies	559	482	499	458	458	0	0.00%
4-100-43200-6004	Safety Supplies & Equipment	312	274	224	916	716	(200)	-21.83%
4-100-43200-6005	Laundry/Housekeeping Services	25,708	38,317	34,622	32,000	32,000	0	0.00%
4-100-43200-6007	Repairs & Maintenance Supplies	23	650	21,664	42,500	46,500	4,000	9.41%
4-100-43200-6008	Vehicles Supplies (Gas)	9,849	9,000	7,259	9,300	8,000	(1,300)	-13.98%
4-100-43200-6009	Auto Repairs & Maintenance	3,906	2,477	4,372	4,500	4,500	0	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	0	0	0	8,500	8,500	0	0.00%
4-100-43200-6011	Uniforms and Wearing Apparel	3,603	4,248	4,908	4,706	5,839	1,133	24.08%
<i>Capital Outlay:</i>								
4-100-43200-8102	Furniture - Replacement	7,000	0	0	0	0	0	0.00%
4-100-43200-8201	Machinery and Equipment	22,500	4,030	0	0	4,569	4,569	100.00%
4-100-43200-8202	Furniture and Fixtures - New	0	0	0	0	0	0	0.00%
4-100-43200-8205	Vehicles	0	0	0	0	0	0	0.00%

GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Local Jail:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0001	Repairs & Maintenance - Jail	31,049	21,696	0	0	0	0	0.00%
<u>County Farm:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	71	33,704	23,250	2,500	0	(2,500)	-100.00%
<u>County Government Building:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0003	Repairs & Maintenance - CGOB	39,688	10,487	0	0	0	0	0.00%
<b>TOTAL GENERAL PROPERTIES:</b>		<b>1,062,576</b>	<b>1,172,072</b>	<b>1,088,258</b>	<b>1,148,368</b>	<b>1,167,930</b>	<b>19,562</b>	<b>1.70%</b>

## LOCAL HEALTH DEPARTMENT

Located within the Lord Fairfax Health District, Shenandoah County is serviced by a local health department through a “cooperative budget,” which includes both state and local funds. The County makes quarterly contributions to the local health department based on the County’s percentage share of the net cooperative health department budgeted expenditures; these percentages are set by the General Assembly. Currently, Shenandoah County’s share is 41.969 percent and the State share is set at 58.031 percent. The Shenandoah County Health Department is located within the Health and Human Services (HHS) Building.

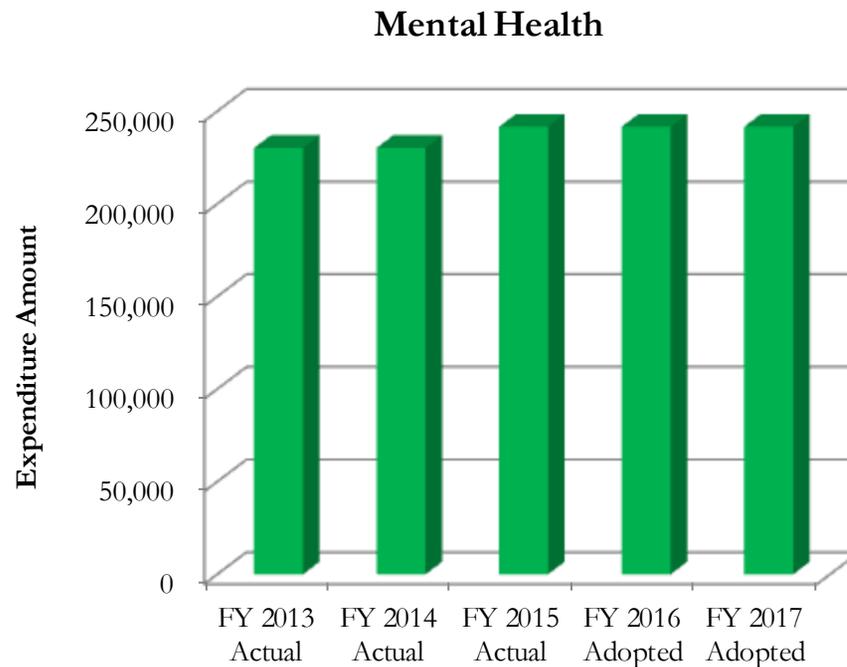


**Local Health Department Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LOCAL HEALTH DEPARTMENT (51100):</u></b>								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	285,190	294,708	303,374	316,933	320,932	3,999	1.26%
<b>TOTAL LOCAL HEALTH DEPARTMENT:</b>		<b>285,190</b>	<b>294,708</b>	<b>303,374</b>	<b>316,933</b>	<b>320,932</b>	<b>3,999</b>	<b>1.26%</b>

### MENTAL HEALTH

The Mental Health department accounts for the County contributions made to the Northwestern Community Services (NWCS) and Concern Hotline organizations. The NWCS is a public non-profit agency providing an array of outpatient, case management, day support, residential and emergency programs that are designed to enhance the quality of life for both children and adults affected by emotional/behavioral disorders, mental illness, substance abuse, and intellectual disabilities and developmental disabilities (ID/DD). Similarly, Concern Hotline provides for a crisis intervention, suicide prevention, and information and referral hotline.

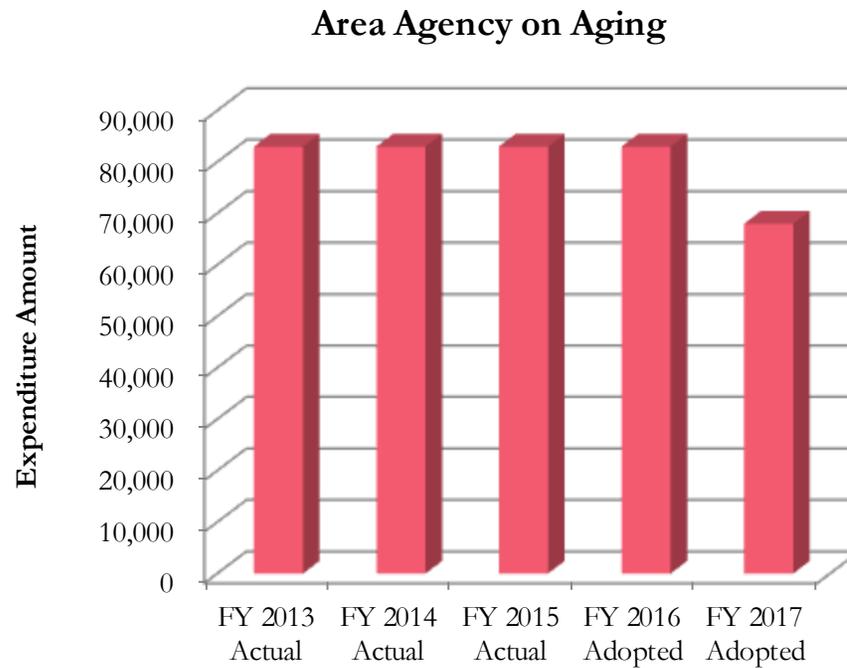


Mental Health Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MENTAL HEALTH (52100):</u></b>								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	229,187	229,187	240,646	240,646	240,646	0	0.00%
4-100-52100-5649	Concern Hotline	1,000	1,000	1,000	1,000	1,000	0	0.00%
<b>TOTAL MENTAL HEALTH:</b>		<b>230,187</b>	<b>230,187</b>	<b>241,646</b>	<b>241,646</b>	<b>241,646</b>	<b>0</b>	<b>0.00%</b>

### AREA AGENCY ON AGING

This budget accounts for the contributions made to the Shenandoah Area Agency on Aging (SAAA). The SAAA assists in the needs of individuals over 60 years of age and their families by providing meals, in-home care, transportation, household assistance, counseling, and other services.

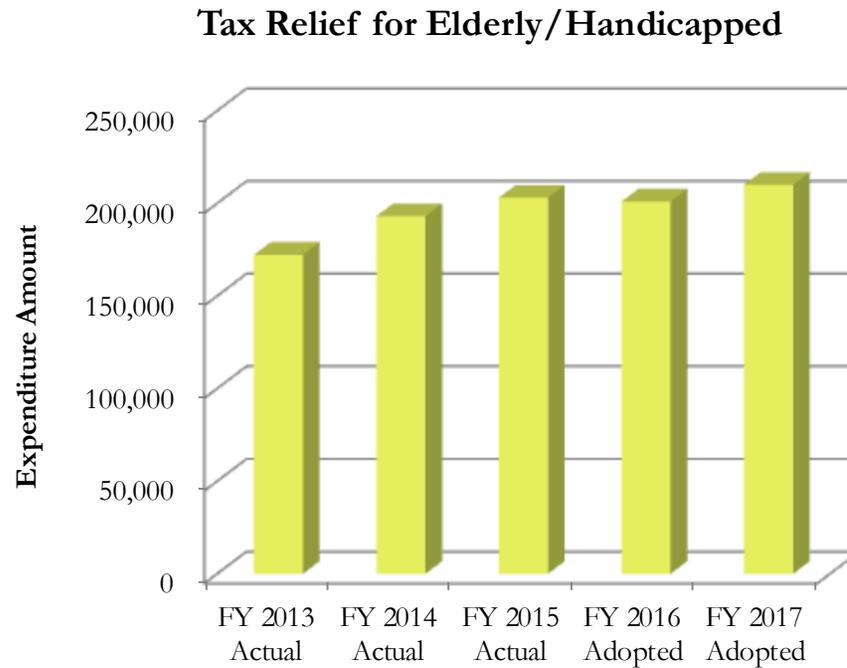


Area Agency on Aging Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>AREA AGENCY ON AGING (53230):</u></b>								
<i>Other Charges:</i>								
4-100-53230-5656	Shenandoah Area Agency on Aging	83,000	83,000	83,000	83,000	68,000	(15,000)	-18.07%
<b>TOTAL AREA AGENCY ON AGING:</b>		<b>83,000</b>	<b>83,000</b>	<b>83,000</b>	<b>83,000</b>	<b>68,000</b>	<b>(15,000)</b>	<b>-18.07%</b>

## TAX RELIEF FOR ELDERLY/HANDICAPPED

The Tax Relief for Elderly and Handicapped accounts for the revenue foregone as a result of the property tax relief for elderly persons or disabled persons who meet certain required financial criteria.



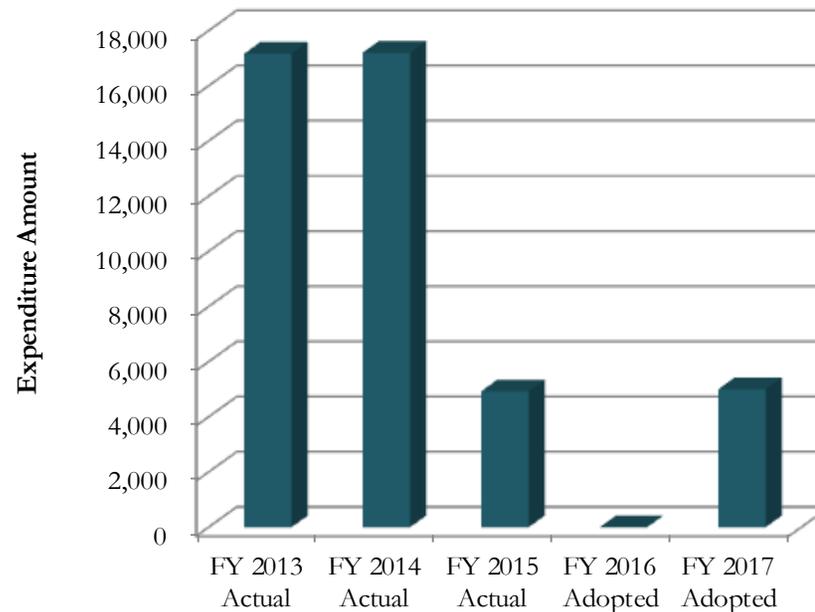
**Tax Relief for Elderly/Handicapped Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u></b>								
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	172,168	193,075	203,030	200,939	210,000	9,061	4.51%
<b>TOTAL TAX RELIEF ELDERLY/HANDICAPPED:</b>		<b>172,168</b>	<b>193,075</b>	<b>203,030</b>	<b>200,939</b>	<b>210,000</b>	<b>9,061</b>	<b>4.51%</b>

### COUNTY FARM/HOME

The County Farm/Home accounts for expenditures associated with the County Farm and the Alms House. A local non-profit organization, Shenandoah Alliance for Shelter, operated at the Alms House providing shelter for homeless families and to assist them back to self-sufficiency. Unfortunately, in April 2014, the Alms House burned down. While the County no longer has costs to maintain the Alms House, the County still maintains the County Farm, and those associated operating expenditures are recorded within General Properties. The County continues to provide financial support to Shenandoah Alliance for Shelter as noted in the *Support to Outside Agencies* department. For fiscal year 2017, as part of the Shenandoah County Farm Demonstration, the County is providing a grant match in the amount of \$5,000 for the installation of grassed waterways at the County Farm.

County Farm/Home

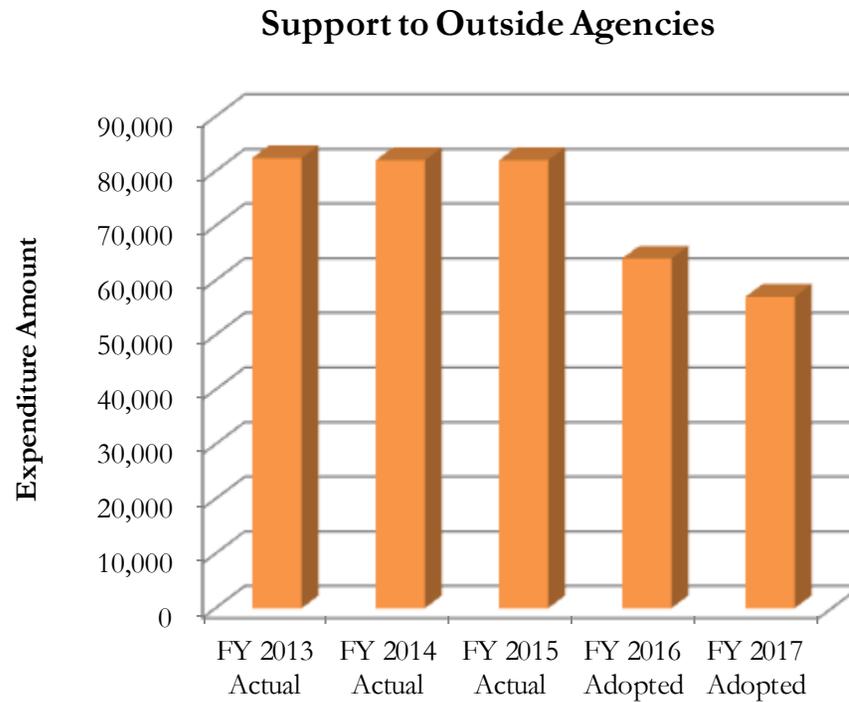


County Farm/Home Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>COUNTY FARM/HOME (53400):</u></b>								
<i>Other Charges:</i>								
4-100-53400-5110	Electrical Services	5,790	6,692	0	0	0	0	0.00%
4-100-53400-5120	Heating Services	10,790	9,424	0	0	0	0	0.00%
4-100-53400-5130	Water & Sewer	583	1,085	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-53400-6007	Repairs and Maintenance Supplies	0	0	4,927	0	5,000	5,000	100.00%
<b>TOTAL COUNTY FARM/HOME:</b>		<b>17,163</b>	<b>17,201</b>	<b>4,927</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>

### SUPPORT TO OUTSIDE AGENCIES

The County Board of Supervisors discretionarily provides annual contributions to various non-profit agencies that provide services to benefit the health and welfare of the community. For fiscal year 2017, the County is providing support to the Shenandoah Alliance for Shelter, Response, Access Independence, Blue Ridge Legal Services, the Shenandoah Community Health Clinic (Free Clinic), the Shenandoah Dental Clinic, Help with Housing, and A Small Hand.

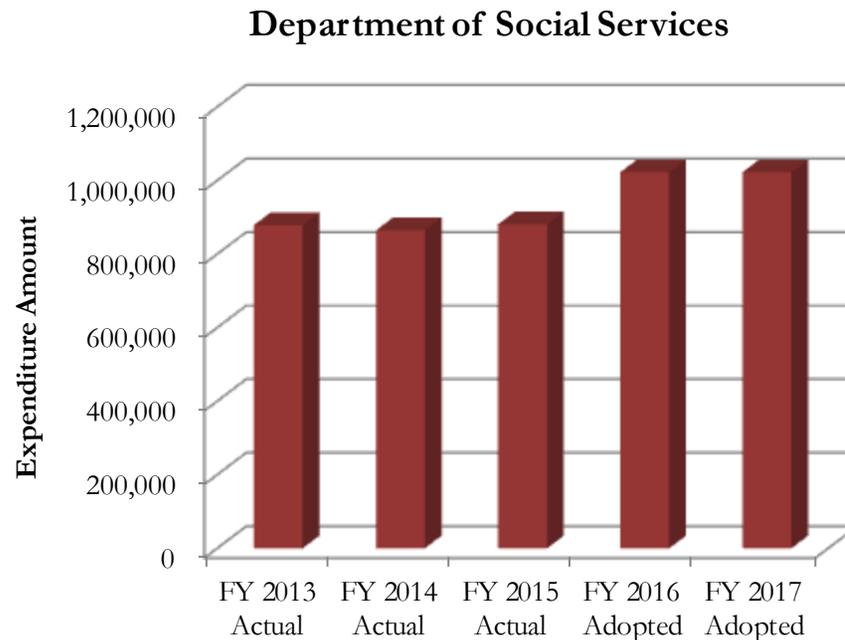


Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SUPPORT TO OUTSIDE AGENCIES (53500):</b>								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter	40,000	40,000	40,000	15,000	10,000	(5,000)	-33.33%
4-100-53500-5660	Response, Inc	10,000	10,000	10,000	10,000	10,000	0	0.00%
4-100-53500-5661	Access Independence	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	30,000	30,000	0	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	0	0	0	5,000	5,000	0	0.00%
4-100-53500-5690	VA Coalition to End Homelessness	420	0	0	0	0	0	0.00%
4-100-53500-5691	Help with Housing	0	0	0	0	0	0	0.00%
4-100-53500-5692	A Small Hand	0	0	0	2,000	0	(2,000)	-100.00%
4-100-53500-5694	Skyline Community Action Partnership - Head Start Program	0	0	0	0	0	0	0.00%
<b>TOTAL SUPPORT TO OUTSIDE AGENCIES:</b>		<b>82,420</b>	<b>82,000</b>	<b>82,000</b>	<b>64,000</b>	<b>57,000</b>	<b>(7,000)</b>	<b>-10.94%</b>

## DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) administers a broad range of benefit and service programs to eligible residents of Shenandoah County. Benefit programs include Medicaid services, Food Stamps (SNAP), Temporary Assistance to Needy Families (TANF), Day Care Assistance, and Virginia Initiative for Employment Not Welfare (VIEW). Service programs include Child Protective Services, Foster Care Services, Child Day Care Services, and Adult Services. The Department of Social Services (DSS) is funded by federal, state, and local government sources. This budget records the funds transferred from the General Fund, the local share, to the DSS Fund. For further information on the Social Services budget, see the Social Services Fund within this document.

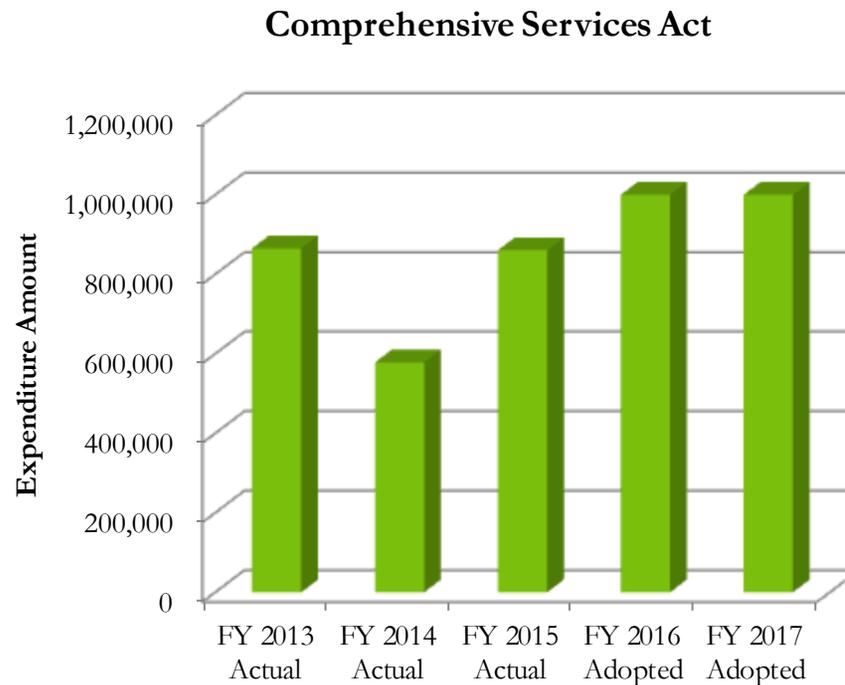


**Department of Social Services Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>SOCIAL SERVICES DEPARTMENT (53100):</u></b>								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	878,517	864,618	880,922	1,022,520	1,022,520	0	0.00%
<b>TOTAL SOCIAL SERVICES DEPARTMENT:</b>		<b>878,517</b>	<b>864,618</b>	<b>880,922</b>	<b>1,022,520</b>	<b>1,022,520</b>	<b>0</b>	<b>0.00%</b>

## COMPREHENSIVE SERVICES ACT

The Comprehensive Services Act (CSA) aims to improve efforts to meet the needs of children and youth who need foster care services, who are at risk of having serious emotional or behavioral difficulties, or who need Individualized Education Program (IEP) services. The goal of the CSA is to address the needs of at-risk children and youth in their home and community and keep families together whenever possible. The CSA is carried out through funding through federal, state, and local government sources. This budget records the funds transferred from the General Fund, the local share, to the CSA Fund. For further information on Comprehensive Services Act budget, see the Comprehensive Services Act Fund within this document.

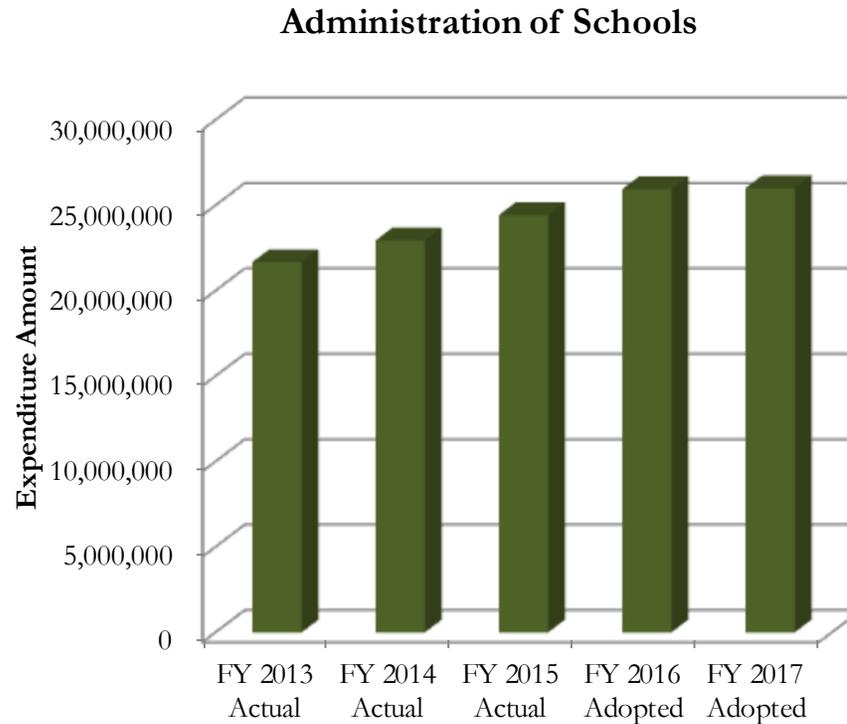


**Comprehensive Services Act Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMPREHENSIVE SERVICES ACT (53600):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-250-53600-1100	Salaries & Wages – Regular	24,391	25,062	25,901	25,062	44,680	19,618	78.28%
<i>Employee Benefits:</i>								
4-250-53600-2100	FICA/Medicare - Employer	1,866	1,917	1,981	1,917	3,420	1,503	78.40%
4-250-53600-2210	Virginia Retirement System	0	0	0	0	4,397	4,397	100.00%
4-250-53600-2310	Hospitalization Insurance	0	0	0	0	6,300	6,300	100.00%
4-250-53600-2400	Group Life Insurance	0	0	0	0	232	232	100.00%
4-250-53600-2700	Workers' Compensation Insurance	0	0	0	0	300	300	100.00%
4-250-53600-2600	Unemployment Insurance	109	73	95	75	40	(35)	-46.67%
<i>Other Charges:</i>								
4-250-53600-5510	Travel (Mileage)	0	0	27	0	30	30	100.00%
4-250-53600-5530	Travel (Food and Lodging)	375	423	0	400	250	(150)	-37.50%
4-250-53600-5540	Travel (Convention and Education)	0	125	150	0	150	150	100.00%
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	838,654	550,685	832,448	972,720	940,275	(32,445)	-3.34%
<i>Materials and Supplies:</i>								
4-250-53600-6001	Office Supplies	0	137	2	0	100	100	100.00%
<b>TOTAL COMPREHENSIVE SERVICES ACT:</b>		<b>865,395</b>	<b>578,423</b>	<b>860,606</b>	<b>1,000,174</b>	<b>1,000,174</b>	<b>0</b>	<b>0.00%</b>

### ADMINISTRATION OF SCHOOLS

This department provides for the local expenditures associated with Shenandoah County’s educational system through the Shenandoah County Public Schools (SCPS). For further information on the Shenandoah County Public Schools budget, see the School Fund within this document.



**Administration of Schools Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget *</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>ADMINISTRATION OF SCHOOLS (61000):</u></b>								
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	21,676,669	22,942,883	24,430,508	25,942,370	26,007,886	65,516	0.25%
<b>TOTAL ADMINISTRATION OF SCHOOLS:</b>		<b>21,676,669</b>	<b>22,942,883</b>	<b>24,430,508</b>	<b>25,942,370</b>	<b>26,007,886</b>	<b>65,516</b>	<b>0.25%</b>

**FY 2016 Adopted Budget:**

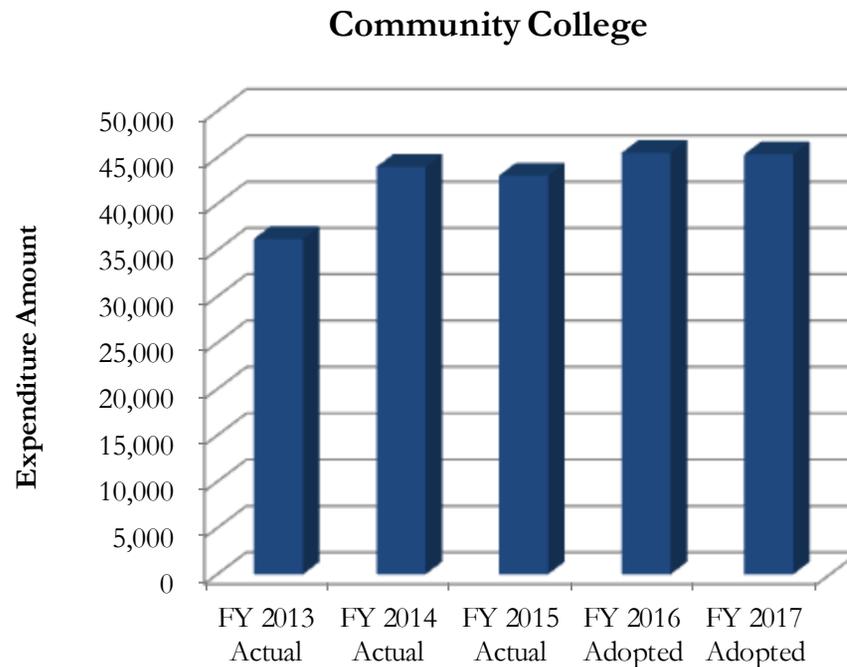
Note that the "FY 2016 Adopted Budget" amounts include Capital Improvement Projects classified as "Urgent" for Fiscal Year 2016 in the amount of \$797,788; the calculation is \$25,144,582 for operations and \$797,788 for CIP totaling \$25,942,370.

**FY 2017 Proposed Budget:**

Note that the "FY 2017 Adopted Budget" amounts include Capital Improvement Projects for Fiscal Year 2017 in the amount of \$863,304; the calculation is \$25,144,582 for operations and \$863,304 for CIP totaling \$26,007,886.

### COMMUNITY COLLEGE

This department consists of the County’s contribution to Lord Fairfax Community College (LFCC) based on Shenandoah County student enrollment. Lord Fairfax Community College is a comprehensive, nonresidential, two-year public institution of higher education operating as part of a statewide system of community colleges. LFCC is funded primarily with state funds, supplemented by contributions from the participating localities and tuition fees. Participating localities include Clarke, Fauquier, Frederick, Page, Rappahannock, Shenandoah, Warren, and Winchester.

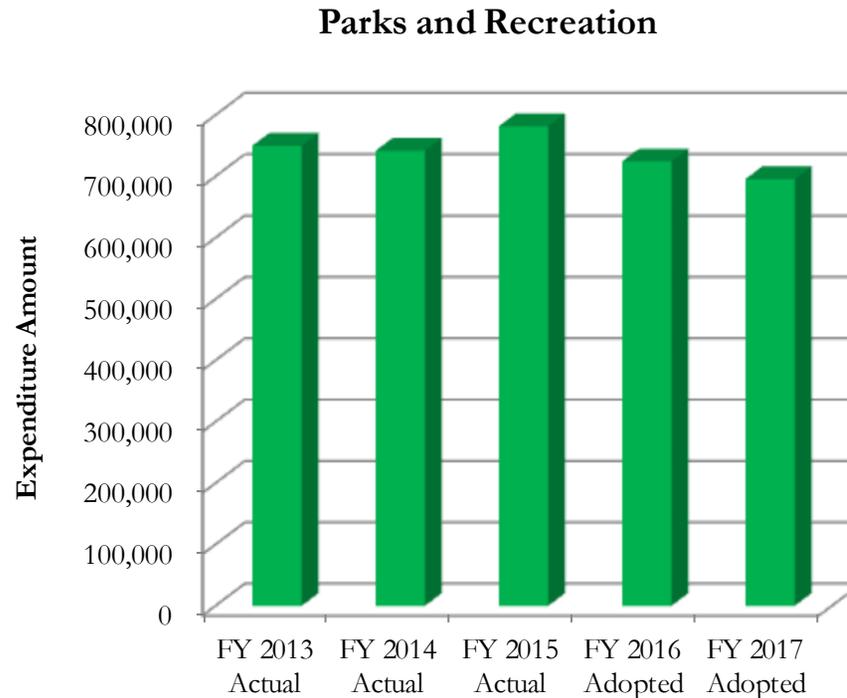


Community College Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMUNITY COLLEGE (68000):</u></b>								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	36,231	44,004	43,057	45,511	45,346	(165)	-0.36%
<b>TOTAL COMMUNITY COLLEGE:</b>		<b>36,231</b>	<b>44,004</b>	<b>43,057</b>	<b>45,511</b>	<b>45,346</b>	<b>(165)</b>	<b>-0.36%</b>

## PARKS AND RECREATION

The Parks and Recreation Department provides Shenandoah County citizens a wide array of recreational programs as well as quality outdoor park space. Parks and Recreation maintains the Shenandoah County Park, located between Maurertown and Toms Brook. The Shenandoah County Park is approximately 67.5 acres and provides a playground, a baseball field, a lighted softball field, two sand volleyball courts, two tennis courts, one basketball court, an 18-hole disc golf course, two picnic shelters with grills, a stone walking trail, three gazebos, and many open meadow areas. Parks and Recreation also maintains 151 acres of land outside of Strasburg, currently known as the Kiester Tract as well as 300 acres of land in the southwest corner of the County, currently known as the Mack and Zula Wagner Property. In addition to the many recreational trips and programs offered throughout the year, Parks and Recreation administers a variety of adult and youth sport leagues.



**Parks and Recreation Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PARKS AND RECREATION (71200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-71200-1100	Salaries & Wages – Regular	190,302	183,199	187,313	215,940	217,019	1,079	0.50%
4-100-71200-1200	Salaries & Wages – Overtime	711	1,034	0	0	0	0	0.00%
4-100-71200-1300	Salaries & Wages – Part-Time	23,219	17,046	3,096	0	0	0	0.00%
4-100-71200-1710	Salaries & Wages – Seasonal	57,752	53,215	59,774	65,372	71,422	6,050	9.25%
<i>Employee Benefits:</i>								
4-100-71200-2100	FICA/Medicare - Employer	20,660	19,231	19,116	21,640	22,066	426	1.97%
4-100-71200-2210	Virginia Retirement System	20,726	22,686	20,908	24,276	21,355	(2,921)	-12.03%
4-100-71200-2215	VRS Hybrid Premium	0	13	148	235	250	15	6.38%
4-100-71200-2310	Hospitalization Insurance	29,620	29,494	29,861	31,703	31,541	(162)	-0.51%
4-100-71200-2400	Group Life Insurance	797	872	895	1,045	1,129	84	8.04%
4-100-71200-2600	Unemployment Insurance	1,409	919	1,264	610	400	(210)	-34.43%
4-100-71200-2700	Workers' Compensation Insurance	5,630	5,843	6,243	6,329	6,645	316	4.99%
4-100-71200-2900	Accrued Annual & Sick Leave Payout	0	0	4,985	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-71200-3180	Contractual Services	20,213	5,668	7,211	6,600	7,000	400	6.06%
4-100-71200-3310	Repairs & Maintenance	537	6	346	2,000	2,000	0	0.00%
4-100-71200-3320	Maintenance & Service Contracts	7,796	12,084	3,692	7,704	7,980	276	3.58%

## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-3500	Printing	852	730	407	900	900	0	0.00%
4-100-71200-3600	Advertising	0	0	0	500	500	0	0.00%
<i>Other Charges:</i>								
4-100-71200-5110	Electrical Services	1,398	868	1,826	1,671	1,860	189	11.31%
4-100-71200-5120	Heating Services	0	0	0	0	0	0	0.00%
4-100-71200-5130	Water & Sewer	360	371	384	432	432	0	0.00%
4-100-71200-5210	Postal Service	2,497	2,230	2,507	2,500	2,500	0	0.00%
4-100-71200-5230	Telecommunications	3,373	2,930	2,366	3,200	2,500	(700)	-21.88%
4-100-71200-5305	Auto Insurance	2,180	1,763	1,866	2,200	1,920	(280)	-12.73%
4-100-71200-5309	Contractors Equipment Insurance	10	11	8	10	10	0	0.00%
4-100-71200-5410	Lease/Purchase Equipment	3,060	3,060	3,060	2,040	2,040	0	0.00%
4-100-71200-5510	Mileage	144	1,563	100	253	253	0	0.00%
4-100-71200-5530	Food & Lodging	1,799	1,768	2,982	1,911	2,616	705	36.89%
4-100-71200-5540	Convention, Training, & Education	1,329	1,205	4,550	3,332	2,658	(674)	-20.23%
4-100-71200-5810	Dues & Association Membership	1,281	1,120	1,303	1,265	1,220	(45)	-3.56%
4-100-71200-5875	Shenandoah County Soccer League	0	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-71200-6001	Office Supplies	1,616	1,549	1,955	2,000	2,000	0	0.00%
4-100-71200-6003	Agricultural Supplies	10,017	7,799	31,667	8,700	9,500	800	9.20%
4-100-71200-6005	Laundry/Housekeeping Services	984	553	615	1,000	1,200	200	20.00%
4-100-71200-6007	Repairs & Maintenance Supplies	858	1,514	986	1,250	1,250	0	0.00%
4-100-71200-6009	Auto Repairs & Maintenance	4,771	4,108	2,363	4,790	4,790	0	0.00%
4-100-71200-6013	Educational/Recreational Supplies	696	2,551	542	800	1,000	200	25.00%
4-100-71200-6015	Merchandise/Resale	72,405	0	0	0	0	0	0.00%

## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-6060	Power Equipment Supplies	2,944	2,651	2,419	2,700	2,700	0	0.00%
<i>Capital Outlay:</i>								
4-100-71200-8105	Motor & Vehide Equipment	0	0	13,190	0	0	0	0.00%
4-100-71200-8202	Furniture & Fixtures	0	0	151	0	4,800	4,800	0.00%
4-100-71200-8207	Data Processing Equipment	936	637	9,091	500	500	0	0.00%
<u>Program Budget:</u>								
<i>Contractual Services:</i>								
4-100-71200-3180-001	Contractual Services - Enterprise	125,317	112,776	104,321	78,377	85,021	6,644	8.48%
4-100-71200-3500-001	Printing	19,653	15,964	16,221	22,000	26,942	4,942	22.46%
4-100-71200-3600-001	Advertising	3,949	1,306	1,083	6,005	5,005	(1,000)	-16.65%
<i>Other Charges:</i>								
4-100-71200-5210-001	Postal Service	10,340	14,234	14,397	12,000	12,000	0	0.00%
4-100-71200-5410-001	Lease/Purchase Equipment	1,013	319	280	1,050	0	(1,050)	-100.00%
4-100-71200-5420-001	Lease/Rent Building	880	146	0	35	0	(35)	-100.00%
4-100-71200-5430-001	School Rental Proceeds	15,943	13,503	12,433	3,600	3,600	0	0.00%
4-100-71200-5440-001	Punky Riley Proceeds (Scholarship)	1,800	1,200	0	1,000	0	(1,000)	-100.00%
4-100-71200-5520-001	Fares	13,035	18,493	9,692	9,130	7,739	(1,391)	-15.24%
4-100-71200-5897-001	Bank Service Charges	3,761	5,152	4,694	3,800	3,800	0	0.00%
<i>Materials and Supplies:</i>								
4-100-71200-6001-001	Office Supplies	1,032	1,577	788	1,000	4,224	3,224	322.40%
4-100-71200-6002-001	Food Supplies	6,446	4,777	4,191	2,635	3,180	545	20.68%

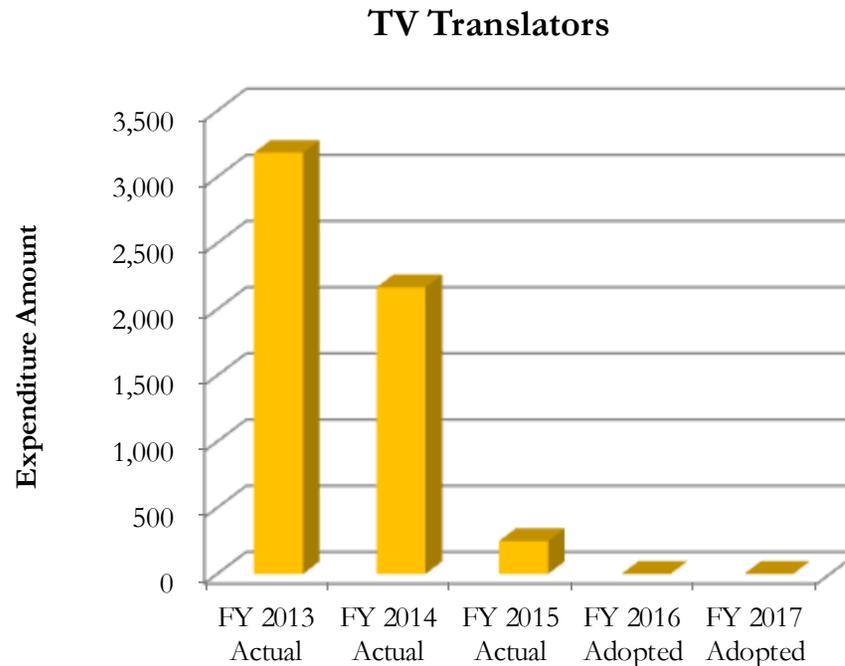
## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-6011-001	Uniforms and Wearing Apparel	885	767	1,319	1,250	2,000	750	60.00%
4-100-71200-6013-001	Educational/Recreational Supplies	13,921	7,067	16,145	8,000	11,255	3,255	40.69%
4-100-71200-6015-001	Merchandise/Resale	30,061	148,113	151,145	145,275	90,975	(54,300)	-37.38%
<i>Refunds:</i>								
4-100-71200-9203-001	Refunds	9,090	6,276	15,936	4,000	4,000	0	0.00%
<b>TOTAL PARKS AND RECREATION:</b>		<b>750,010</b>	<b>741,959</b>	<b>781,832</b>	<b>724,565</b>	<b>695,697</b>	<b>(28,868)</b>	<b>-3.98%</b>

### TV TRANSLATORS

For several decades and up until the middle of fiscal year 2015, Shenandoah County provided two television translator sites where signals from Channels 4 (NBC), 5 (FOX), and 9 (CBS) from the Washington metro area were translated and rebroadcast over ultra-high frequency (UHF) signals. One of the translator sites was on Big Mountain, southeast of New Market, and the second was on Little North Mountain at Fetzer Gap, northwest of Woodstock.

Rebroadcasting was initiated during a time period that predated the availability of either cable or satellite television options. Shenandoah County received notification from a national wireless provider that it would be utilizing the same radio frequency that Shenandoah County used to rebroadcast the aforementioned television stations; because wireless providers are given priority on certain radio frequencies by the Federal Communications Commission (FCC) and because wireless phones and other devices has grown rapidly, Shenandoah County had to vacate the radio frequency and is no longer able to rebroadcast the aforementioned television stations.

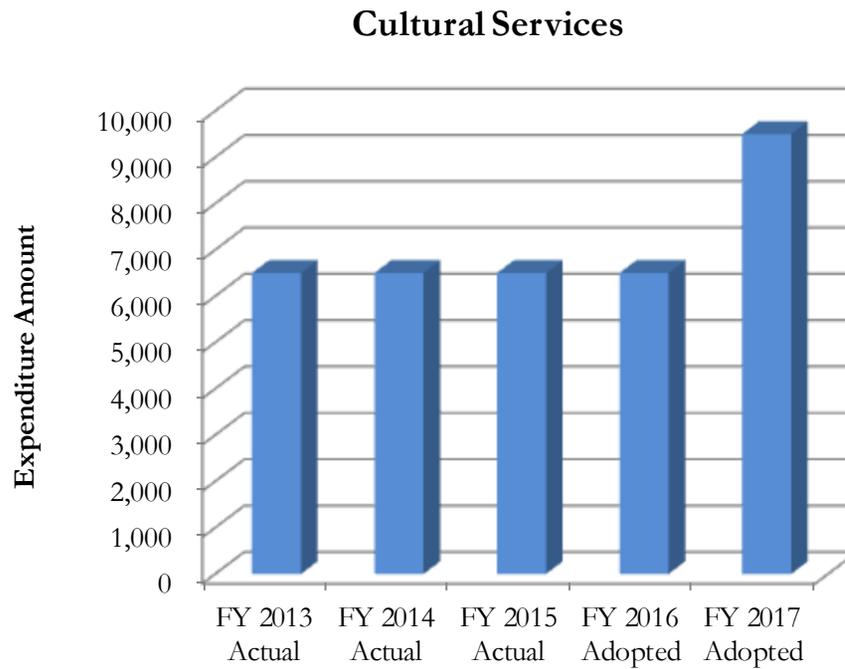


**TV Translators Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>OPERATION OF TV TRANSLATORS (71500):</u></b>								
<i>Contractual Services:</i>								
4-100-71500-3310	Repairs & Maintenance	1,191	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-71500-5110	Electrical Services	1,992	2,166	248	0	0	0	0.00%
4-100-71500-5420	Lease/Rent Building	0	0	0	0	0	0	0.00%
<b>TOTAL OPERATION OF TV TRANSLATORS:</b>		<b>3,183</b>	<b>2,166</b>	<b>248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

### CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2017, contributions were made to the Shenandoah Valley Music Festival, Northern Virginia 4-H Center, and other local arts organizations.



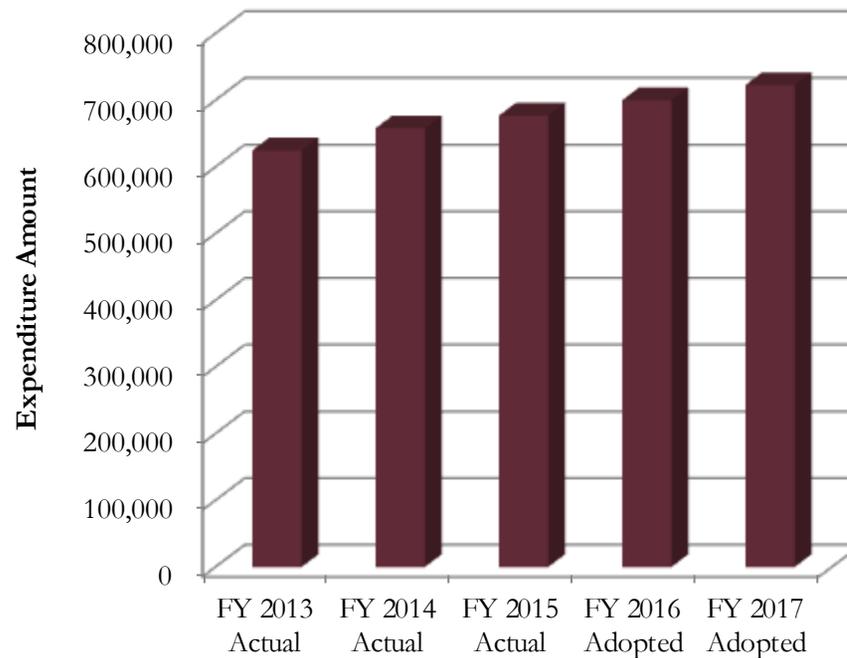
**Cultural Services Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>CULTURAL SERVICES (72600):</u></b>								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	5,000	5,000	5,000	5,000	3,000	(2,000)	-40.00%
4-100-72600-5664	Support of the Local Arts	0	0	0	0	5,000	5,000	100.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1,500	1,500	1,500	1,500	0	0.00%
<b>TOTAL CULTURAL SERVICES:</b>		<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>9,500</b>	<b>3,000</b>	<b>46.15%</b>

### LIBRARY ADMINISTRATION

Library Administration provides for a wide variety of library services to County residents. The County Library in Edinburg is a full-service library and is governed by a Board of Trustees appointed by the County Board of Supervisors. In addition to the County Library, there are also five member libraries that are semi-autonomous entities: Basye/Orkney Springs Station, Fort Valley Community Center and Library, Mt. Jackson Community Library, New Market Area Library, and Strasburg Community Library. All locations share an automation system, and the member libraries receive most of their materials and technology from the County Library and follow policies set by the County Library Board.

Library Administration



**Library Administration Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LIBRARY ADMINISTRATION (73100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-73100-1100	Salaries & Wages - Regular	289,102	294,886	296,717	331,077	348,160	17,083	5.16%
4-100-73100-1300	Salaries & Wages - Part-Time	90,089	92,463	99,942	100,698	103,215	2,517	2.50%
<i>Employee Benefits:</i>								
4-100-73100-2100	FICA/Medicare - Employer	27,719	28,285	30,217	33,185	34,530	1,345	4.05%
4-100-73100-2210	Virginia Retirement System	36,106	36,831	32,925	37,185	34,259	(2,926)	-7.87%
4-100-73100-2215	Hybrid STD/LTD Premium	0	0	40	0	100	100	100.00%
4-100-73100-2310	Hospitalization Insurance	44,622	48,583	48,981	54,085	60,211	6,126	11.33%
4-100-73100-2400	Group Life Insurance	1,388	1,416	1,416	1,630	1,810	180	11.04%
4-100-73100-2600	Unemployment Insurance	1,433	1,026	1,369	1,244	800	(444)	-35.69%
4-100-73100-2700	Workers' Compensation Insurance	368	406	641	650	650	0	0.00%
4-100-73100-2900	Accrued Annual & Sick Leave	0	0	14,688	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-73100-3120	Professional Services - Audit	3,639	4,186	5,105	4,250	5,100	850	20.00%
4-100-73100-3150	Professional Services - Legal	228	0	0	1,000	1,000	0	0.00%
4-100-73100-3166	Contractual Services	38,234	39,151	32,752	34,694	31,829	(2,865)	-8.26%
4-100-73100-3310	Repairs & Maintenance	3,041	4,418	4,267	3,700	4,000	300	8.11%
4-100-73100-3320	Maintenance & Service Contract	3,829	3,501	3,543	3,500	3,500	0	0.00%
4-100-73100-3500	Printing	86	268	201	500	500	0	0.00%
4-100-73100-3600	Advertising	650	605	650	650	650	0	0.00%

LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-73100-5110	Electrical Services	18,526	18,817	17,932	18,500	18,500	0	0.00%
4-100-73100-5120	Heating Services	1,422	1,853	1,570	1,700	1,700	0	0.00%
4-100-73100-5130	Water & Sewer	1,989	1,921	1,391	2,000	1,700	(300)	-15.00%
4-100-73100-5210	Postal Services	989	704	1,141	750	1,000	250	33.33%
4-100-73100-5230	Telecommunications	14,700	24,278	19,939	15,600	15,600	0	0.00%
4-100-73100-5300	Insurance	6,143	6,049	6,967	6,200	7,000	800	12.90%
4-100-73100-5305	Auto Insurance	436	441	933	950	950	0	0.00%
4-100-73100-5420	Lease/Rent Building	3,600	3,600	3,600	3,600	3,600	0	0.00%
4-100-73100-5510	Travel - Mileage	339	340	734	950	750	(200)	-21.05%
4-100-73100-5530	Travel - Food & Lodging	671	219	719	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	801	225	360	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,150	1,485	1,150	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-73100-6001	Office Supplies	12,000	12,538	11,248	12,000	12,000	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	473	470	610	500	500	0	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	534	923	658	700	700	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	1,756	1,634	1,313	1,700	1,500	(200)	-11.76%
4-100-73100-6009	Auto Repairs & Maintenance	293	398	497	500	300	(200)	-40.00%
4-100-73100-6012	Books & Supplies	96	311	0	250	750	500	200.00%
4-100-73100-6013	Educational/Recreational Supplies	11,578	11,445	10,299	11,715	11,715	0	0.00%
4-100-73100-6014	Operating Supplies	421	357	332	500	1,500	1,000	200.00%

LIBRARY ADMINISTRATION, CONTINUED

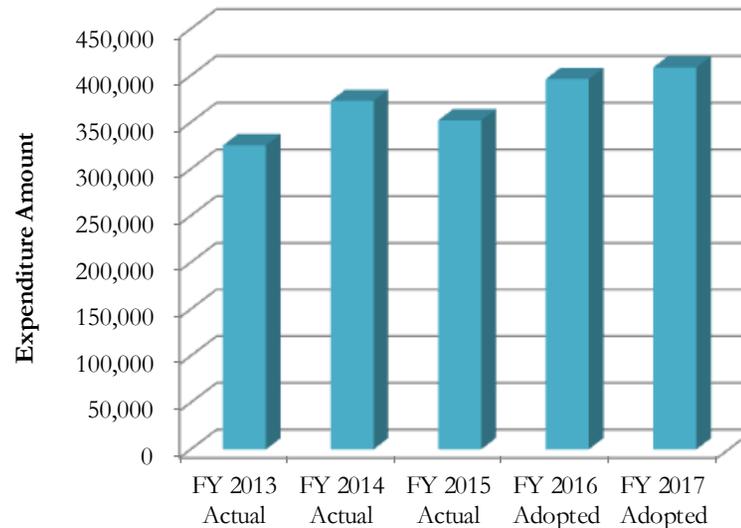
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	982	922	1,126	1,000	3,000	2,000	200.00%
4-100-73100-8202	Furniture and Fixtures	705	716	900	900	0	(900)	-100.00%
4-100-73100-8207	EDP Equipment	4,565	12,275	19,952	8,065	5,780	(2,285)	-28.33%
<b>TOTAL LIBRARY ADMINISTRATION:</b>		<b>624,701</b>	<b>657,947</b>	<b>676,825</b>	<b>699,928</b>	<b>722,659</b>	<b>22,731</b>	<b>3.25%</b>

## COMMUNITY DEVELOPMENT

Community Development provides for the preservation and growth needs of Shenandoah County. Specifically, the following activities fall under the Community Development budget:

- Planning – Long-range planning for the County is coordinated by Community Development staff and conducted in a collaborative process with many committees and partners. Much of the effort is focused on the County’s Comprehensive Plan, which sets out the vision and direction for the County until 2025.
- Zoning and Subdivision – Land in the County falls under different land zones, including agriculture, conservation, residential, commercial and industrial. Additionally, when a parcel of land is legally divided into more than one tract, there are requirements associated with subdivision timing, the size of parcels, land development, and streets and other utilities. Community Development staff administers the zoning and subdivision ordinances of the County.
- Land Conservation – The County actively promotes the voluntary preservation of farmland/forestland and conservation of other open space through two programs –Agricultural & Forestal Districts and Conservation Easements.

Community Development



**Community Development Expenditures**

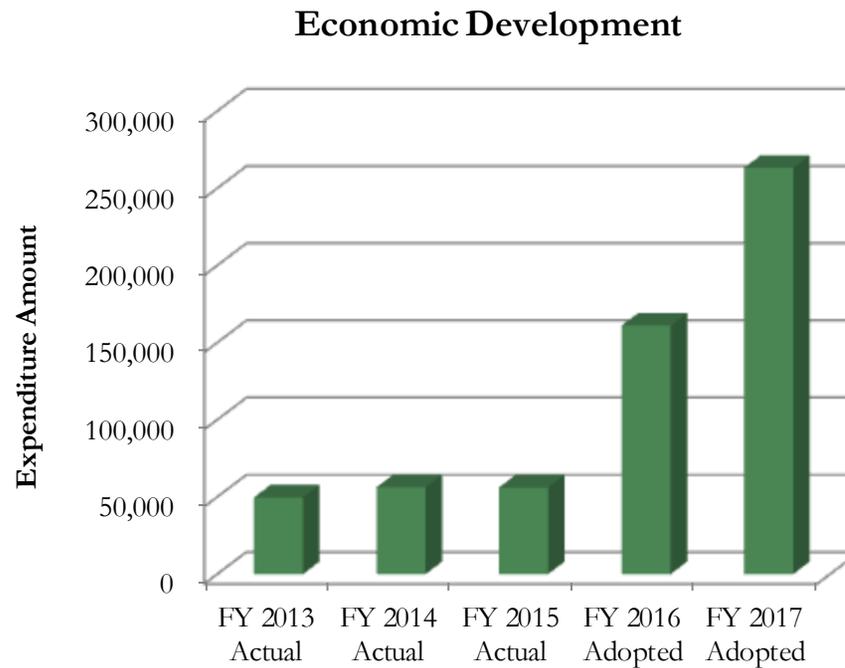
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMUNITY DEVELOPMENT (81100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-81100-1100	Salaries & Wages – Regular	194,614	226,502	222,464	245,289	252,897	7,608	3.10%
4-100-81100-1711	Remuneration/County Planning Commission	4,530	2,470	3,460	7,000	5,700	(1,300)	-18.57%
4-100-81100-1712	Remuneration/District Planning Commission	450	500	200	450	450	0	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	750	950	850	1,500	1,500	0	0.00%
<i>Employee Benefits:</i>								
4-100-81100-2100	FICA/Medicare - Employer	14,286	16,275	15,804	19,450	20,031	581	2.99%
4-100-81100-2210	Virginia Retirement System	24,168	28,187	24,743	27,374	24,885	(2,489)	-9.09%
4-100-81100-2215	Hybrid Premium	0	0	267	200	300	100	50.00%
4-100-81100-2310	Hospitalization Insurance	29,507	41,538	40,857	38,296	44,359	6,063	15.83%
4-100-81100-2400	Group Life Insurance	929	1,083	1,058	1,177	1,315	138	11.72%
4-100-81100-2600	Unemployment Insurance	544	454	333	508	280	(228)	-44.88%
4-100-81100-2700	Workers' Compensation Insurance	1,556	1,810	1,329	2,318	2,318	0	0.00%
<i>Contractual Services:</i>								
4-100-81100-3150	Professional Services	4,411	20,837	10,537	5,000	5,000	0	0.00%
4-100-81100-3190	Codifying Ordinance	1,195	0	0	0	0	0	0.00%
4-100-81100-3310	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-100-81100-3320	Maintenance & Service Contract	5,506	3,314	2,248	2,250	2,250	0	0.00%

COMMUNITY DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-3500	Printing	32	0	0	100	100	0	0.00%
4-100-81100-3600	Advertising	3,240	1,683	2,361	3,000	3,000	0	0.00%
<i>Other Charges:</i>								
4-100-81100-5210	Postal Service	361	50	60	3,000	2,250	(750)	-25.00%
4-100-81100-5230	Telecommunications	2,765	2,522	2,635	1,000	2,635	1,635	163.50%
4-100-81100-5305	Auto Insurance	1,308	882	933	0	960	960	100.00%
4-100-81100-5510	Mileage	293	0	0	1,740	1,740	0	0.00%
4-100-81100-5530	Food & Lodging	1,338	1,199	188	2,637	2,637	0	0.00%
4-100-81100-5540	Convention, Training, & Education	10,387	360	785	4,159	4,159	0	0.00%
4-100-81100-5810	Dues & Association Membership	350	430	455	779	779	0	0.00%
<i>Materials and Supplies:</i>								
4-100-81100-6001	Office Supplies	1,673	1,505	1,490	2,000	2,000	0	0.00%
4-100-81100-6008	Vehicles Supplies (Gas)	2,041	1,079	947	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	207	1,266	181	800	800	0	0.00%
4-100-81100-6012	Book and Subscriptions	0	0	133	0	0	0	0.00%
4-100-81100-6014	Operating Supplies	1,225	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	17,689	17,713	17,713	25,233	25,483	250	0.99%
<i>Capital Outlay:</i>								
4-100-81100-8202	Furniture and Fixtures	0	0	0	0	0	0	0.00%
4-100-81100-8207	EDP Equipment	0	274	0	0	0	0	0.00%
<b>TOTAL COMMUNITY DEVELOPMENT:</b>		<b>325,354</b>	<b>372,882</b>	<b>352,030</b>	<b>396,260</b>	<b>408,828</b>	<b>12,568</b>	<b>3.17%</b>

## ECONOMIC DEVELOPMENT

Economic Development within Shenandoah County aims to target and attract quality balanced business and industry development in order to enhance the economy of Shenandoah County. Services offered by Economic Development staff include providing existing business with retention and expansion programs and services, assisting new and expanding businesses with identification of potential real estate locations within the County, providing current market information about the Commonwealth of Virginia, Shenandoah County and the surrounding region, assisting with efforts to open or expand operations by providing information about the County’s zoning, taxes, and other government processes, and participating in programs that assist in developing fully-trained and competent workforce. The Economic Development budget does not include personnel expenditures; this budget largely provides for financial support to existing and new business and industry as well as participation in the Shenandoah Valley Partnership.



**Economic Development Expenditures**

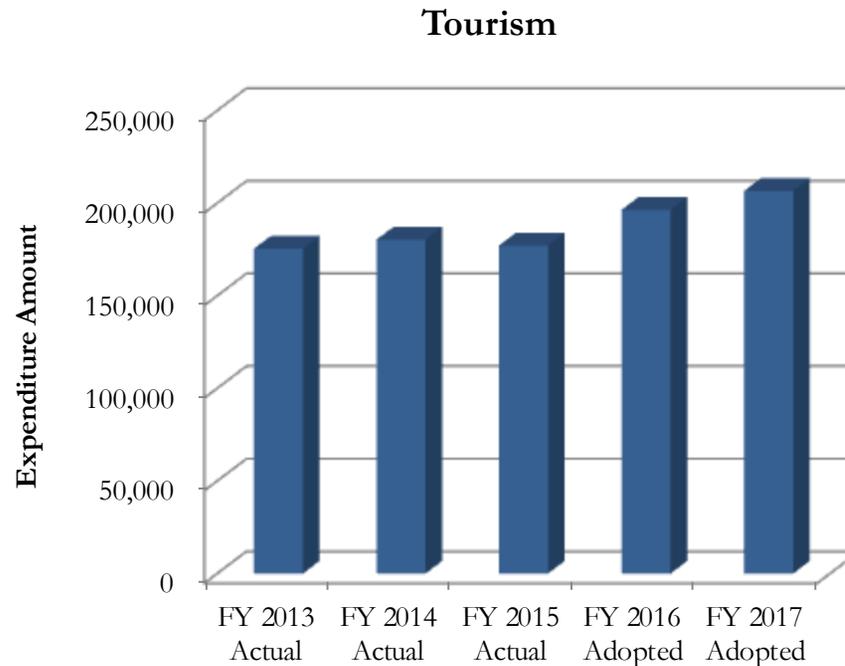
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ECONOMIC DEVELOPMENT (81500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	3,540	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	271	0	0	0	0	0	0.00%
4-100-81500-2210	Virginia Retirement System	0	0	0	0	0	0	0.00%
4-100-81500-2310	Hospitalization Insurance	2,172	0	0	0	0	0	0.00%
4-100-81500-2400	Group Life Insurance	0	0	0	0	0	0	0.00%
4-100-81500-2600	Unemployment Insurance	14	0	0	0	0	0	0.00%
4-100-81500-2700	Worker's Compensation Insurance	19	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	830	5,810	878	17,000	17,000	0	0.00%
4-100-81500-3320	Maintenance & Service Contract	74	0	0	47	47	0	0.00%
4-100-81500-3500	Printing	0	0	0	300	300	0	0.00%
4-100-81500-3600	Advertising	250	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-81500-5210	Postal Service	1	0	0	100	100	0	0.00%
4-100-81500-5230	Telecommunications	652	41	0	900	900	0	0.00%
4-100-81500-5305	Auto Insurance	0	0	0	0	0	0	0.00%
4-100-81500-5307	Public Officials Liability Insurance	0	0	0	0	0	0	0.00%
4-100-81500-5510	Mileage	89	0	0	100	100	0	0.00%

## ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5530	Food & Lodging	0	0	0	800	800	0	0.00%
4-100-81500-5540	Convention, Training, & Education	0	0	400	500	500	0	0.00%
4-100-81500-5810	Dues & Association Membership	200	425	186	520	520	0	0.00%
4-100-81500-5875	Support of Existing Industry	18,350	18,000	18,000	18,000	18,000	0	0.00%
4-100-81500-5875-001	Support of Existing Industry - Grant Match Project	0	0	0	83,334	179,166	95,832	115.00%
4-100-81500-5876	Support of New Industry	0	152	102	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-81500-6001	Office Supplies	74	232	200	500	500	0	0.00%
4-100-81500-6008	Vehicles Supplies (Gas)	0	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	23,180	31,586	36,390	36,390	42,812	6,422	17.65%
<b>TOTAL ECONOMIC DEVELOPMENT:</b>		<b>49,714</b>	<b>56,245</b>	<b>56,156</b>	<b>160,991</b>	<b>263,245</b>	<b>102,254</b>	<b>63.52%</b>

## TOURISM

Tourism seeks to support and market Shenandoah County, its attractions, accommodations, and other tourism-related entities and to promote quality visitor experiences so as to increase the economic impact of travel within Shenandoah County including visitor spending, tax revenues, and employment. Tourism staff work to develop and implement programs that will enhance the tourism industry within Shenandoah County while maintaining the County’s heritage as a rural and agrarian community.



**Tourism Expenditures**

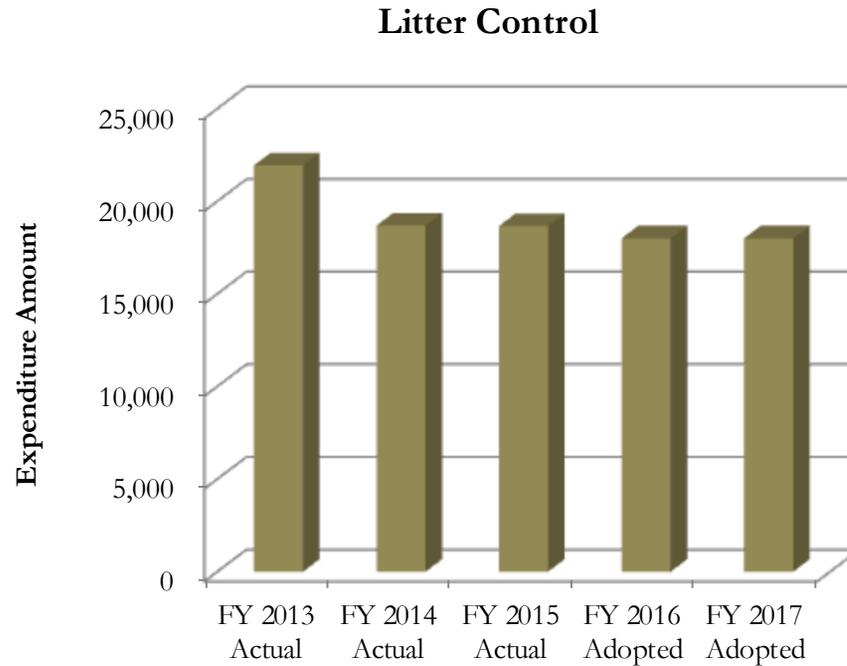
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOURISM (81550):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-81550-1100	Salaries & Wages – Regular	41,717	43,915	48,687	49,288	50,520	1,232	2.50%
4-100-81550-1300	Salaries & Wages-Part-Time	0	0	0	14,796	15,166	370	2.50%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	2,937	3,360	3,289	4,916	5,025	109	2.22%
4-100-81550-2210	Virginia Retirement System	4,988	5,302	5,433	5,501	5,168	(333)	-6.05%
4-100-81550-2310	Hospitalization Insurance	7,444	0	0	0	0	0	0.00%
4-100-81550-2400	Group Life Insurance	192	204	234	237	263	26	10.97%
4-100-81550-2600	Unemployment Insurance	106	200	106	101	40	(61)	-60.40%
4-100-81550-2700	Workers' Compensation Insurance	50	73	865	200	220	20	10.00%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	5,254	8,763	6,868	8,750	15,000	6,250	71.43%
4-100-81550-3180	Contractual Services	9,751	5,654	3,986	4,600	14,100	9,500	206.52%
4-100-81550-3320	Maintenance & Service Contract	158	157	144	160	160	0	0.00%
4-100-81550-3500	Printing	19,574	24,751	8,513	22,700	13,200	(9,500)	-41.85%
4-100-73100-3600	Advertising	56,039	50,346	61,782	50,600	54,300	3,700	7.31%
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	3,428	5,344	8,509	7,575	7,000	(575)	-7.59%
4-100-81550-5230	Telecommunications	837	1,377	1,319	1,445	1,445	0	0.00%
4-100-81550-5510	Mileage	286	153	460	1,100	1,000	(100)	-9.09%

TOURISM, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81550-5530	Food & Lodging	572	1,082	718	1,125	1,325	200	17.78%
4-100-81550-5540	Convention, Training, & Education	625	1,675	913	870	1,225	355	40.80%
4-100-81550-5663	Support of the Local Arts	5,000	5,000	5,000	5,000	5,000	0	0.00%
4-100-81550-5810	Dues & Association Membership	1,581	1,870	1,926	1,440	1,570	130	9.03%
4-100-81550-5878	Support of Tourism Attractions	14,541	19,535	17,300	14,250	13,150	(1,100)	-7.72%
<i>Materials and Supplies:</i>								
4-100-81550-6001	Office Supplies	115	854	344	500	500	0	0.00%
4-100-81550-6008	Vehicles Supplies (Gas)	0	634	735	1,200	1,200	0	0.00%
4-100-81550-6009	Auto Repairs & Maintenance	185	0	0	0	0	0	0.00%
<b>TOTAL TOURISM EXPENDITURES:</b>		<b>175,379</b>	<b>180,249</b>	<b>177,128</b>	<b>196,354</b>	<b>206,577</b>	<b>10,223</b>	<b>5.21%</b>

### LITTER CONTROL

The Department of Environmental Quality (DEQ) provides funds for litter prevention and recycling grants to localities under a non-competitive grant program based on population and road miles. These grants have been awarded annually, since 1980, to localities for local litter prevention and recycling program implementation, continuation, and/or expansion. This department accounts for the expenditure of those grant funds in order to support the County’s litter control program.



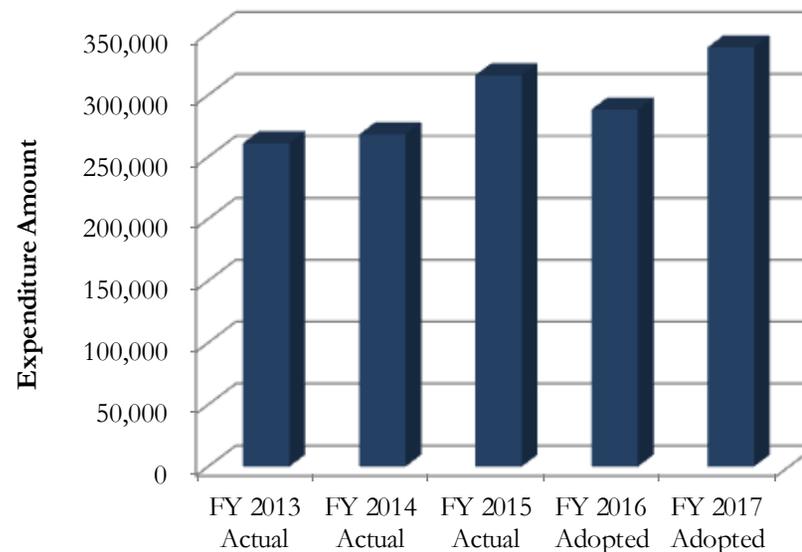
Litter Control Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>LITTER CONTROL (81600):</u></b>								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	21,935	18,689	18,665	18,000	18,000	0	0.00%
<b>TOTAL LITTER CONTROL PROGRAM:</b>		<b>21,935</b>	<b>18,689</b>	<b>18,665</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>

## SOIL AND WATER CONSERVATION DISTRICT

Shenandoah County serves as the fiscal agent for the Lord Fairfax Soil and Water Conservation District (the District) and also provides an annual contribution to the District. The District provides conservation information and technical and financial assistance to improve water quality and address nonpoint source pollution on agricultural land. The District is responsible for those activities in the counties of Clarke, Frederick, Shenandoah, Warren, and in the City of Winchester. In addition to contributions from the localities served by the District, the Commonwealth of Virginia provides funds to the District and establishes Best Management Practices (BMPs) to carry out conservation activities. The District works with landowners who want to undertake the BMPs in concert with the USDA Natural Resources Conservation Service (NRCS). The District provides educational programs and is also responsible for the operation and management of two dams, both of which are located in the Basye area of Shenandoah County. The County also provides a contribution to the Friends of the North Fork of the Shenandoah River, Inc. within this department; founded in 1988, its mission is to keep the North Fork of the Shenandoah River clean, healthy, and beautiful through advocacy, community action, education, and science.

**Soil and Water Conservation District**

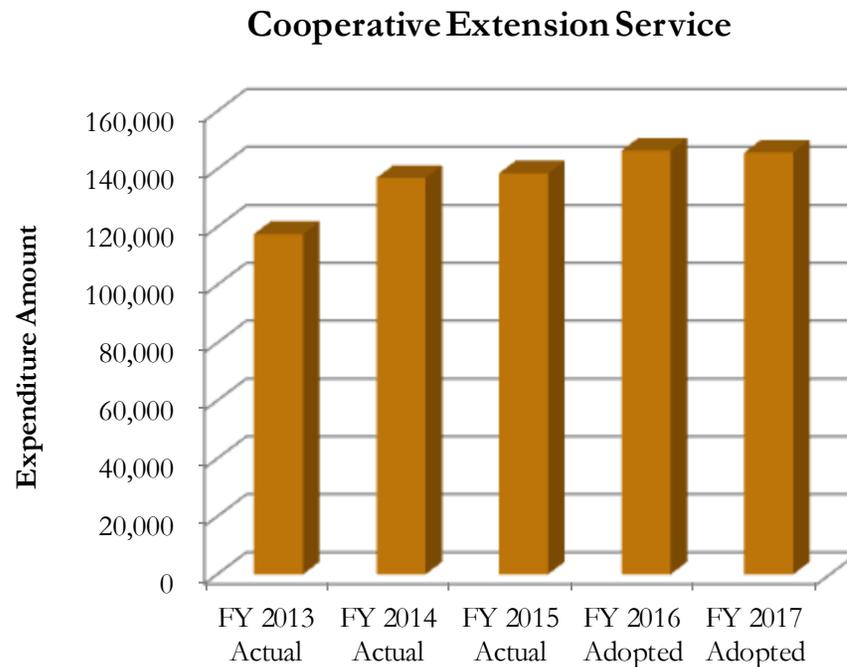


**Soil and Water Conservation District Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SOIL/WATER CONSERVATION DISTRICT (82400):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	185,920	189,257	222,973	199,353	238,095	38,742	19.43%
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	14,034	14,463	16,913	15,250	18,214	2,964	19.44%
4-100-82400-2210	Virginia Retirement System	22,567	23,160	24,794	22,247	23,429	1,182	5.31%
4-100-82400-2215	Hybrid Premium	0	0	334	230	350	120	52.17%
4-100-82400-2310	Hospitalization Insurance	24,054	26,423	33,315	34,237	40,428	6,191	18.08%
4-100-82400-2400	Group Life Insurance	867	890	1,061	957	1,238	281	29.37%
4-100-82400-2600	Unemployment Insurance	582	572	641	572	280	(292)	-51.05%
4-100-82400-2700	Workers' Compensation Insurance	29	418	2,954	500	530	30	6.00%
<i>Other Charges:</i>								
4-100-82400-5673	Contribution to Soil/Water Conservation District	11,000	11,000	11,000	13,000	14,000	1,000	7.69%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	2,000	0	0.00%
<b>TOTAL SOIL/WATER CONSERVATION DISTRICT:</b>		<b>261,053</b>	<b>268,184</b>	<b>315,984</b>	<b>288,346</b>	<b>338,564</b>	<b>50,218</b>	<b>17.42%</b>

## VIRGINIA COOPERATIVE EXTENSION

The Virginia Cooperative Extension (VCE) is an educational outreach program of Virginia’s land-grant universities – Virginia Tech and Virginia State University – and a part of the National Institute for Food and Agriculture, an agency of the United States Department of Agriculture. Extension programs are delivered through a network of faculty at the two universities, 107 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers. The Shenandoah County office of the VCE provide educational programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability.



**Virginia Cooperative Extension Service Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COOPERATIVE EXTENSION SERVICE (83500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	32,124	32,767	33,838	34,255	35,112	857	2.50%
4-100-83500-1700	Salaries & Wages- Stipend - Summer 4H	0	0	11,100	11,000	11,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	2,011	2,058	2,939	3,462	3,527	65	1.88%
4-100-83500-2210	Virginia Retirement System	4,012	4,093	3,776	3,823	3,455	(368)	-9.63%
4-100-83500-2310	Hospitalization Insurance	11,970	12,212	12,459	12,807	12,730	(77)	-0.60%
4-100-83500-2400	Group Life Insurance	154	157	162	957	183	(774)	-80.88%
4-100-83500-2600	Unemployment Insurance	106	94	75	102	40	(62)	-60.78%
4-100-83500-2700	Workers' Compensation Insurance	34	41	32	47	36	(11)	-23.40%
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	2,936	435	439	725	600	(125)	-17.24%
4-100-83500-3310	Repairs & Maintenance	180	0	0	600	200	(400)	-66.67%
4-100-83500-3320	Maintenance and Service Contracts	1,050	620	490	1,480	1,480	0	0.00%
<i>Other Charges:</i>								
4-100-83500-5210	Postal Service	40	40	40	40	60	20	50.00%
4-100-83500-5230	Telecommunications	1,912	2,759	2,781	2,350	2,350	0	0.00%
4-100-83500-5510	Mileage	200	391	520	600	450	(150)	-25.00%

VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-83500-5540	Convention, Training, & Education	0	0	164	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	57,100	77,922	66,729	70,415	70,415	0	0.00%
4-100-83500-5810	Dues & Association Membership	862	975	535	650	650	0	0.00%
<i>Materials and Supplies:</i>								
4-100-83500-6001	Office Supplies	2,400	2,320	2,400	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	228	98	93	100	225	125	125.00%
4-100-83500-6008	Vehicle Supplies - Fuel	0	0	0	0	200	200	100.00%
<i>Capital Outlay:</i>								
4-100-83500-8202	Furniture & Fixtures	277	0	2	250	250	0	0.00%
<b>TOTAL COOPERATIVE EXTENSION SERVICE:</b>		<b>117,595</b>	<b>136,981</b>	<b>138,575</b>	<b>146,413</b>	<b>145,713</b>	<b>(700)</b>	<b>-0.48%</b>

## NON-DEPARTMENTAL

The Non-Departmental department consists of judgments and settlements, revenue refunds, and transfers to other funds.

Non-Departmental Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>JUDGMENTS AND SETTLEMENTS (91100):</b>								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	635	375	445	475	475	0	0.00%
<b>TOTAL JUDGMENTS AND SETTLEMENTS:</b>		<b>635</b>	<b>375</b>	<b>445</b>	<b>475</b>	<b>475</b>	<b>0</b>	<b>0.00%</b>

## NON-DEPARTMENTAL, CONTINUED

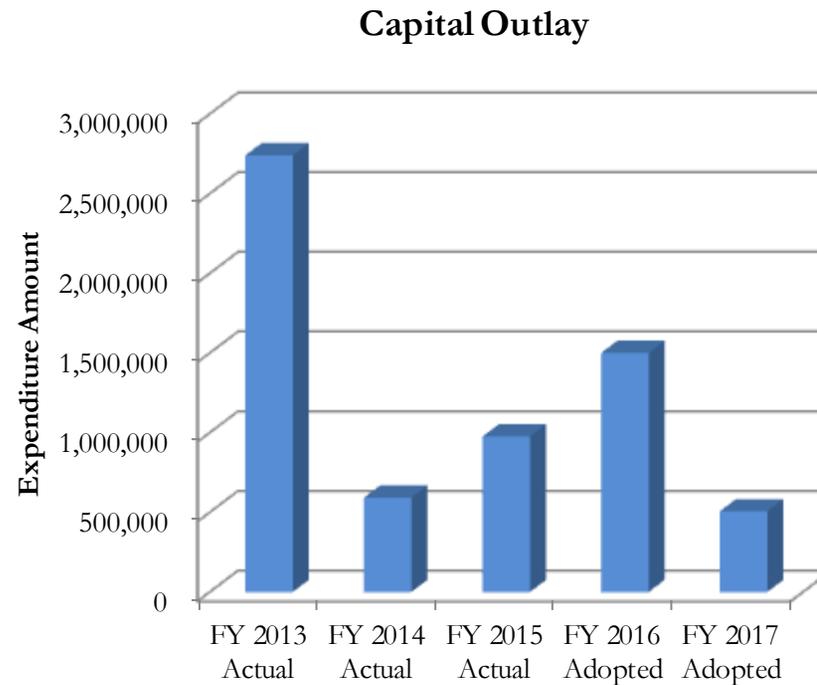
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUE REFUNDS (92100):</b>								
<i>Other Costs:</i>								
4-100-92100-9200	Treasurer's Warrants	0	0	0	100	100	0	0.00%
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	535	105	3,851	750	750	0	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	1,418	5,613	0	1,000	1,000	0	0.00%
4-100-92100-9203	Refunds - Building Permits	10,107	6,431	10,736	6,700	6,700	0	0.00%
4-100-92100-9204	Refunds - Zoning Applications	185	0	200	500	500	0	0.00%
4-100-92100-9208	Refunds - VCCCA	0	0	0	0	0	0	0.00%
4-100-92100-9209	Refunds - Clerk Copies	0	0	0	0	0	0	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/EMS	0	50	175	0	0	0	0.00%
4-100-92100-9212	Refunds - Refuse Collections	243	0	239	500	500	0	0.00%
4-100-92100-9213	Refunds - Reduction in State Aid	0	0	84,803	0	0	0	0.00%
4-100-92100-9214	Refunds - Insurance Recoveries	0	0	0	10,000	15,000	5,000	50.00%
<b>TOTAL REVENUE REFUNDS:</b>		<b>12,488</b>	<b>12,199</b>	<b>100,005</b>	<b>19,550</b>	<b>24,550</b>	<b>5,000</b>	<b>25.58%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TRANSFERS (92200):</u></b>								
<i>Other Costs:</i>								
4-100-92200-9220	Salaries & Wages – 2% COLA	0	0	0	0	0	0	0.00%
4-100-92200-9221	Salaries & Wages - 2.5% Merit Increase	0	0	0	91,066	0	(91,066)	-100.00%
4-100-92200-9222	Salaries & Wages - \$750 Bonus	0	0	0	0	0	0	100.00%
4-100-92200-9211	Reserve for Contingencies	0	0	0	300,000	300,000	0	0.00%
4-100-92200-9212	Reserve for Contingencies - Fuel	0	0	0	50,000	50,000	0	0.00%
4-100-92200-9217	Interest/Penalty Payment	2,968	0	0	0	0	0	0.00%
4-100-92200-9218	Sunshine Club	800	800	0	0	0	0	0.00%
4-100-92200-9220	Hazardous Duty Increased 1.85% VRS Multiplier	0	0	0	69,039	0	(69,039)	-100.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	0	0	88,559	166,904	164,988	(1,916)	-1.15%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	0	0	1,274,759	2,850,407	1,340,102	(1,510,305)	-52.99%
4-100-92200-9223	Salaries & Wages - 2% Comp Bd	0	0	0	46,000	0	(46,000)	-100.00%
<b>TOTAL TRANSFERS:</b>		<b>3,768</b>	<b>800</b>	<b>1,363,318</b>	<b>3,573,416</b>	<b>1,855,090</b>	<b>(1,718,326)</b>	<b>-48.09%</b>

### CAPITAL OUTLAY

The Capital Outlay department records costs for the capital needs of the County. A Five-Year Capital Improvement Program has been adopted for fiscal year 2017, which provides a detailed explanation of the major capital expenditures planned for fiscal year 2017 and the ensuing four years.

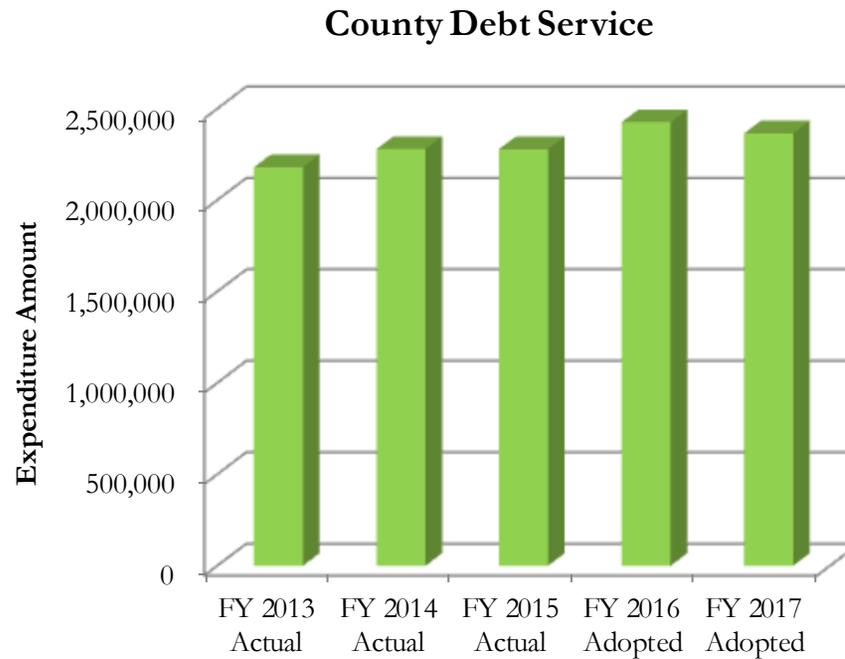


Capital Outlay Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CAPITAL OUTLAY (94000):</u></b>								
<i>Capital Outlay:</i>								
4-100-94000-8201	911 Project	21,113	0	0	0	0	0	0.00%
4-100-94000-8202	Furniture & Fixtures	20,820	0	0	0	0	0	0.00%
4-100-94000-8214	Site Improvements (VDOT TEA21)	245,510	43,294	593,298	0	0	0	0.00%
4-100-94000-8218	DHCD-Free Clinic Expansion	278,679	394,609	17,269	0	0	0	0.00%
4-100-94000-8219	Battlefield Preservation	0	9,757	0	0	0	0	0.00%
4-100-94000-8225	Town of New Market Revenue Sharing	15,272	0	0	134,762	0	(134,762)	-100.00%
4-100-94000-8224	Roberts Rd Revenue Sharing Project	78,996	0	0	0	0	0	0.00%
4-100-94000-8238	Debt Service-Capital Leases-Principal	407,512	0	332,974	0	0	0	0.00%
4-100-94000-8239	Debt Service-Capital Leases-Interest	27,478	0	22,945	0	0	0	0.00%
4-100-94000-8242	VCDBG-Toms Brook School Renovation	14,553	0	0	0	0	0	0.00%
4-100-94000-8244	DHCD Scatter Site Housing Rehabilitation	42,790	143,930	0	0	0	0	0.00%
4-100-94000-8251	County Farm Grant	223	472	9,651	0	0	0	0.00%
4-100-94000-8252	Purchase of Land	1,586,800	0	0	0	0	0	0.00%
4-100-94000-9400	Capital Outlay Expenditures	0	0	0	1,365,445	506,910	(858,535)	-62.88%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>2,739,747</b>	<b>592,062</b>	<b>976,137</b>	<b>1,500,207</b>	<b>506,910</b>	<b>(993,297)</b>	<b>-66.21%</b>

### COUNTY DEBT SERVICE

The County Debt Service provides for the principal and interest payments on debt incurred for the County’s building and other major capital improvement projects.

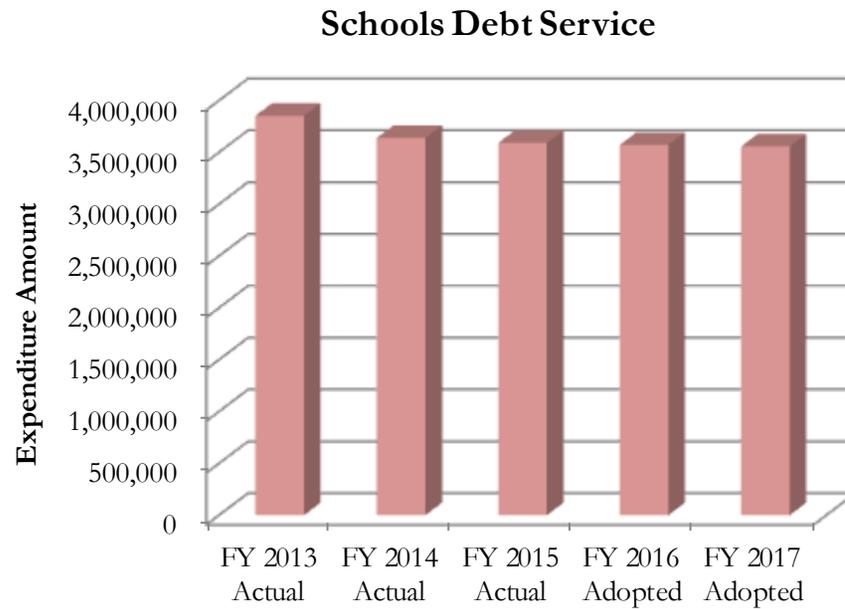


County Debt Service Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>DEBT SERVICE - COUNTY (FUND 209):</u></b>								
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	155,000	160,000	170,000	175,000	185,000	10,000	5.71%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	775,000	810,000	840,000	875,000	915,000	40,000	4.57%
4-209-000999-9113	Mt.Jackson Sewer - Prin C-515332-02	167,931	134,931	178,236	183,623	189,173	5,550	3.02%
4-209-000999-9115	Edinburg School VRA 2012C Principal	0	0	0	90,000	95,000	5,000	5.56%
4-209-000999-9116	Landfill Dozer Capital Lease - Principal	0	0	0	60,225	0	(60,225)	-100.00%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	150,722	145,200	137,244	128,928	120,878	(8,050)	-6.24%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	761,400	729,334	696,853	659,831	619,637	(40,194)	-6.09%
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	104,506	137,506	94,201	88,814	83,264	(5,550)	-6.25%
4-209-000999-9125	Edinburg School VRA 2012C Interest	0	0	162,344	160,738	156,947	(3,791)	-2.36%
4-209-000999-9126	Landfill Dozer Capital Lease - Interest	0	0	0	4,150	0	(4,150)	-100.00%
4-209-000999-9190	Bond Issuance Cost	65,388	162,344	0	0	0	0	0.00%
<b>TOTAL DEBT SERVICE - COUNTY:</b>		<b>2,179,947</b>	<b>2,279,315</b>	<b>2,278,877</b>	<b>2,426,309</b>	<b>2,364,899</b>	<b>(61,410)</b>	<b>-2.53%</b>

### SCHOOLS DEBT SERVICE

The Schools Debt Service provides for the principal and interest payments on debt incurred for the Shenandoah County Public School’s building and other major capital improvement projects.



Schools Debt Service Expenditures

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>DEBT SERVICE - SCHOOLS (FUND 208):</b>								
<i>Principal</i>								
4-208-000999-9110	VPSA - PR Gen Obligation Combined	220,000	30,500	0	0	0	0	0.00%
4-208-000999-9111	VA Lit Loan - PR Elementary Schools	314,500	314,500	314,500	314,500	314,500	0	0.00%
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA	1,180,000	1,245,000	1,310,000	1,375,000	1,450,000	75,000	5.45%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	198,198	201,183	204,324	207,627	211,104	3,477	1.67%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	480,000	480,000	0	0.00%
4-208-000999-9120	VPSA - Int Gen Obligation Combined	7,475	750	0	0	0	0	0.00%
4-208-000999-9121	VA Lit Loan - Int Elementary Schools	84,915	75,480	66,045	56,610	47,175	(9,435)	-16.67%
4-208-000999-9122	VPSA Annual Administration Fees	1,500	1,000	1,100	1,100	1,100	0	0.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	839,350	774,563	709,411	640,943	568,905	(72,038)	-11.24%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	131,802	121,617	111,276	100,772	90,095	(10,677)	-10.60%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	394,799	0	0.00%
<b>TOTAL DEBT SERVICE - SCHOOLS:</b>		<b>3,852,538</b>	<b>3,639,391</b>	<b>3,591,454</b>	<b>3,571,351</b>	<b>3,557,678</b>	<b>(13,673)</b>	<b>-0.38%</b>

**LANDFILL FUND REVENUES**

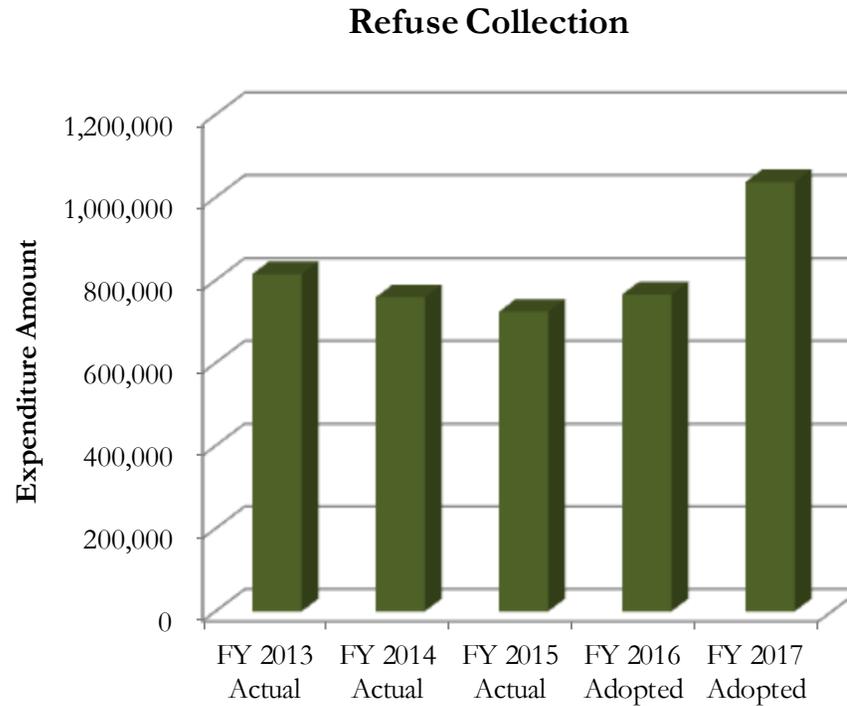
Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LANDFILL FUND REVENUES:</u></b>							
<b><u>Charges for Services:</u></b>							
Solid Waste Collection Charges	1,095,874	1,036,703	1,207,176	1,070,000	1,205,000	135,000	12.62%
<b>Total Charges for Services</b>	<b>1,095,874</b>	<b>1,036,703</b>	<b>1,207,176</b>	<b>1,070,000</b>	<b>1,205,000</b>	<b>135,000</b>	<b>12.62%</b>
<b><u>Other Financing Sources:</u></b>							
Transfer from General Fund	1,550,354	1,483,185	1,274,759	2,850,407	1,340,102	(1,510,305)	-52.99%
<b>Total Other Financing Sources</b>	<b>1,550,354</b>	<b>1,483,185</b>	<b>1,274,759</b>	<b>2,850,407</b>	<b>1,340,102</b>	<b>(1,510,305)</b>	<b>-52.99%</b>
<b>TOTAL LANDFILL FUND REVENUES:</b>	<b>2,646,228</b>	<b>2,519,888</b>	<b>2,481,935</b>	<b>3,920,407</b>	<b>2,545,102</b>	<b>(1,375,305)</b>	<b>-35.08%</b>

**LANDFILL FUND EXPENDITURE SUMMARY**

	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LANDFILL FUND EXPENDITURES:</u></b>							
<i>Solid Waste Management:</i>							
Refuse Collection	815,223	758,851	724,084	766,010	1,037,334	271,324	35.42%
Refuse Disposal	1,137,298	1,410,393	1,350,912	3,154,397	1,507,768	(1,646,629)	-52.20%
<b>TOTAL LANDFILL FUND EXPENDITURES:</b>	<b>1,952,521</b>	<b>2,169,243</b>	<b>2,074,996</b>	<b>3,920,407</b>	<b>2,545,102</b>	<b>(1,375,305)</b>	<b>-35.08%</b>

### REFUSE COLLECTION

The Shenandoah County Landfill provides for the non-hazardous solid waste disposal needs for Shenandoah County citizens. Costs incurred for the collection of refuse are recorded within this budget of the Landfill Fund; these costs include the collection and transportation of waste and recyclable materials from the thirteen Citizen Convenience Sites located throughout the County.



**Refuse Collection Expenditures**

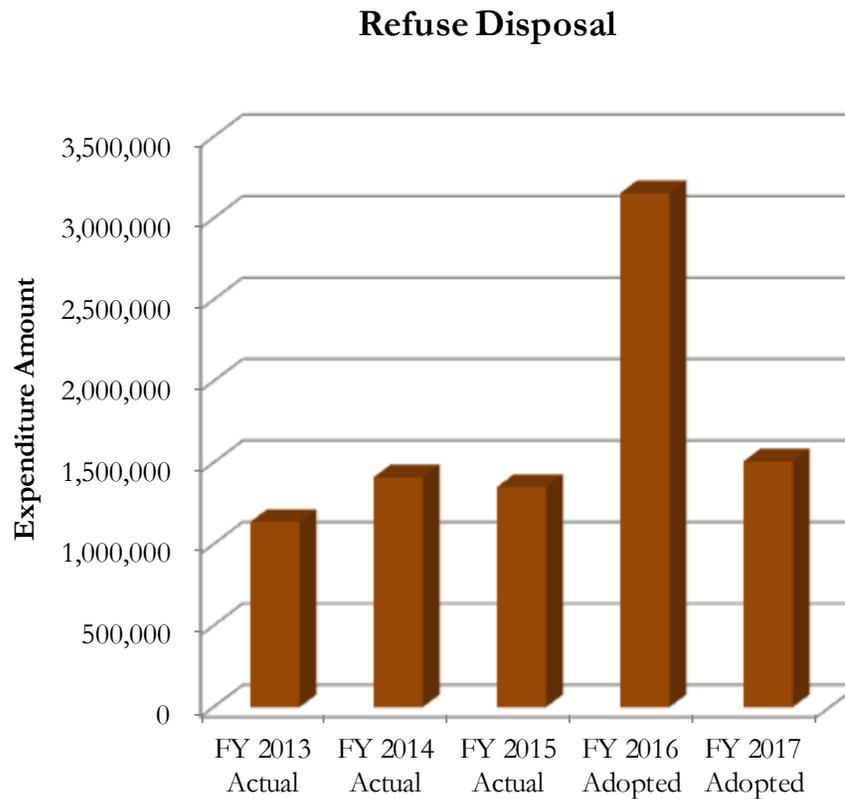
Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REFUSE COLLECTION (42300):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	272,158	204,690	204,404	205,012	208,467	3,455	1.69%
4-503-42300-1200	Salaries & Wages – Overtime	8,253	3,490	2,770	7,528	7,528	0	0.00%
4-503-42300-1300	Salaries & Wages – Part-Time	131,960	155,023	156,765	154,166	158,020	3,854	2.50%
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare - Employer	30,512	26,882	26,741	28,053	28,612	559	1.99%
4-503-42300-2210	Virginia Retirement System	34,600	24,806	22,600	22,879	20,513	(2,366)	-10.34%
4-503-42300-2310	Hospitalization Insurance	59,496	50,926	52,735	54,211	53,870	(341)	-0.63%
4-503-42300-2400	Group Life Insurance	1,330	953	972	984	1,084	100	10.16%
4-503-42300-2600	Unemployment Insurance	2,075	1,473	1,998	801	1,040	239	29.84%
4-503-42300-2700	Workers' Compensation Insurance	20,473	24,398	10,129	9,786	17,130	7,344	75.05%
4-503-42300-2800	OPEB Adjustment	2,029	(2,442)	5,523	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42300-3110	Professional Health Services	148	2,797	1,466	765	765	0	0.00%
4-503-42300-3140	Professional Services (Containers)	5,188	6,450	3,666	2,976	2,976	0	0.00%
4-503-42300-3165	Contractual Services (Compactor)	79,175	79,340	79,035	82,773	82,773	0	0.00%
4-503-42300-3310	Repairs and Maintenance	0	0	15,955	0	15,000	15,000	100.00%
4-503-42300-3500	Printing and Binding	0	0	53	0	500	500	100.00%
4-503-42300-3600	Advertising	0	87	105	80	1,000	920	1150.00%

REFUSE COLLECTION, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-503-42300-5110	Electrical Services	5,628	5,751	7,326	5,600	5,600	0	0.00%
4-503-42300-5305	Auto Insurance	7,849	7,513	8,396	8,000	8,400	400	5.00%
4-503-42300-5309	Contractors Equipment Insurance	17	19	13	13	13	0	0.00%
4-503-42300-5410	Lease/Purchase Equipment	0	0	1,125	975	1,800	825	84.62%
4-503-42300-5420	Lease/Rent Building	0	975	0	0	0	0	0.00%
4-503-42300-5850	Miscellaneous Expenses	975	0	0	0	0	0	0.00%
4-503-42300-5870	Hazardous Material Collection	7,235	8,010	6,361	8,000	8,000	0	0.00%
<i>Materials and Supplies:</i>								
4-503-42300-6005	Laundry/Housekeeping Supplies	244	709	469	527	527	0	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	7,587	4,898	5,012	11,596	11,596	0	0.00%
4-503-42300-6008	Vehides Supplies (Gas)	87,726	76,426	55,387	71,665	55,300	(16,365)	-22.84%
4-503-42300-6009	Auto Repairs & Maintenance	48,793	58,982	51,484	67,920	32,920	(35,000)	-51.53%
<i>Capital Outlay:</i>								
4-503-42300-8101	Machinery & Equipment	0	0	0	0	313,900	313,900	0.00%
4-503-42300-8213	Refuse Containers	1,774	16,406	3,594	21,700	0	(21,700)	-100.00%
4-503-42300-8214	Site Improvements	0	288	0	0	0	0	0.00%
<b>TOTAL REFUSE COLLECTION:</b>		<b>815,223</b>	<b>758,851</b>	<b>724,084</b>	<b>766,010</b>	<b>1,037,334</b>	<b>271,324</b>	<b>35.42%</b>

### REFUSE DISPOSAL

The Refuse Disposal budget of the Landfill Fund provides for the costs incurred for the disposal of solid waste and recyclable materials at the Shenandoah County landfill. The landfill offers disposal options for several waste streams including household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities.



**Refuse Disposal Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REFUSE DISPOSAL (42400):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-503-42400-1100	Salaries & Wages – Regular	410,750	412,334	423,441	441,274	455,390	14,116	3.20%
4-503-42400-1200	Salaries & Wages – Overtime	11,983	6,114	4,065	8,000	8,000	0	0.00%
4-503-42400-1300	Salaries & Wages – Part-Time	8,629	12,508	9,165	13,362	13,696	334	2.50%
<i>Employee Benefits:</i>								
4-503-42400-2100	FICA/Medicare - Employer	31,356	31,335	31,643	35,392	36,497	1,105	3.12%
4-503-42400-2210	Virginia Retirement System	52,226	51,493	46,932	49,246	44,810	(4,436)	-9.01%
4-503-42400-2310	Hospitalization Insurance	89,032	87,073	88,327	92,381	85,363	(7,018)	-7.60%
4-503-42400-2400	Group Life Insurance	2,007	1,979	2,016	2,118	2,368	250	11.80%
4-503-42400-2600	Unemployment Insurance	1,397	1,067	1,049	1,524	600	(924)	-60.63%
4-503-42400-2700	Workers' Compensation Insurance	14,458	14,169	14,654	17,870	14,303	(3,567)	-19.96%
4-503-42400-2800	OPEB Adjustment	3,043	(4,536)	10,256	0	0	0	0.00%
4-503-42400-2810	Safety Apparel Allowance	0	0	0	1,275	1,275	0	0.00%
4-503-42400-2900	Accrued Annual and Sick Leave	0	0	607	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42400-3140	Professional Services	30,724	38,116	48,195	60,400	60,400	0	0.00%
4-503-42400-3180	Professional Services- Engineering	19,435	252,144	156,901	311,000	288,500	(22,500)	-7.23%
4-503-42400-3310	Repairs & Maintenance	1,503	3,103	67,265	1,500	21,500	20,000	1333.33%
4-503-42400-3320	Maintenance & Service Contract	6,887	6,318	6,416	7,078	7,078	0	0.00%
4-503-42400-3500	Printing	0	0	0	0	500	500	100.00%
4-503-42400-3600	Advertising	0	0	0	0	1,000	1,000	100.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-503-42400-5110	Electrical Services	16,268	18,030	14,587	17,489	17,489	0	0.00%
4-503-42400-5120	Heating Services	10,397	15,121	7,570	8,800	8,800	0	0.00%
4-503-42400-5130	Water & Sewer	0	1,080	1,237	2,712	2,712	0	0.00%
4-503-42400-5210	Postal Service	613	568	628	800	900	100	12.50%
4-503-42400-5230	Telecommunications	4,641	6,389	8,503	6,068	6,500	432	7.12%
4-503-42400-5309	Contractors Equipment Insurance	2,980	3,157	3,099	3,100	3,100	0	0.00%
4-503-42400-5410	Rent/Lease Equipment	975	1,530	1,352	7,175	4,000	(3,175)	-44.25%
4-503-42400-5530	Food & Lodging	25	362	245	750	150	(600)	-80.00%
4-503-42400-5540	Convention, Training, & Education	1,200	1,550	1,220	3,125	1,600	(1,525)	-48.80%
4-503-42400-5810	Dues & Association Membership	190	110	120	140	190	50	35.71%
4-503-42400-5850	Miscellaneous Expenses	0	0	80	0	0	0	0.00%
4-503-42400-5853	DEQ Permits	16,628	23,930	15,557	9,500	9,500	0	0.00%
<i>Materials and Supplies:</i>								
4-503-42400-6001	Office Supplies	3,137	2,261	3,197	2,539	2,539	0	0.00%
4-503-42400-6003	Agricultural Services	300	1,514	1,742	1,800	2,700	900	50.00%
4-503-42400-6004	Medical & Lab Supplies	26	24	0	0	0	0	0.00%
4-503-42400-6005	Laundry/Housekeeping Services	2,079	1,733	1,135	1,362	1,362	0	0.00%
4-503-42400-6007	Repairs & Maintenance Supplies	2,937	693	1,186	1,603	1,603	0	0.00%
4-503-42400-6008	Vehicles Supplies (Gas)	115,423	123,817	93,582	98,447	93,500	(4,947)	-5.03%
4-503-42400-6009	Auto Repairs & Maintenance	52,454	65,640	55,096	75,640	55,640	(20,000)	-26.44%
4-503-42400-6009-001	Auto Repairs & Maintenance	1,808	0	0	0	0	0	0.00%
4-503-42400-6011	Uniforms and Wearing Apparel	26,008	22,186	26,796	24,957	24,957	0	0.00%
4-503-42400-6014	Operating Supplies	74,878	107,482	109,488	78,396	78,396	0	0.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-503-42400-7006	Regional Tire Shredder Payment	10,605	23,741	17,136	15,774	15,774	0	0.00%
<i>Capital Outlay:</i>								
4-503-42400-8101	Machinery & Equipment	0	0	5,655	8,800	8,300	(500)	-5.68%
4-503-42400-8102	Furniture and Fixtures	0	0	286	0	0	0	0.00%
4-503-42400-8105	Motor Vehides & Equipment	0	4,375	0	54,000	55,000	1,000	1.85%
4-503-42400-8106	Construction Vehides & Equipment	0	0	0	0	0	0	0.00%
4-503-42400-8207	EDP Equipment	0	0	1,550	0	0	0	0.00%
4-503-42400-8214	Site Improvements	110,294	71,883	66,473	1,689,000	7,400	(1,681,600)	-99.56%
<i>Other Uses of Funds:</i>								
4-503-42400-9120	Debt Service	0	0	2,460	0	64,376	64,376	100.00%
<b>TOTAL REFUSE DISPOSAL:</b>		<b>1,137,298</b>	<b>1,410,393</b>	<b>1,350,912</b>	<b>3,154,397</b>	<b>1,507,768</b>	<b>(1,646,629)</b>	<b>-52.20%</b>

## NORTH FORK WASTEWATER TREATMENT PLANT REVENUES

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER FUND REVENUES:</u></b>							
<b><u>Charges for Services:</u></b>							
Septage Disposal Revenue	100,784	105,479	66,336	100,000	72,664	(27,336)	-27.34%
<b>Total Charges for Services</b>	<b>100,784</b>	<b>105,479</b>	<b>66,336</b>	<b>100,000</b>	<b>72,664</b>	<b>(27,336)</b>	<b>-27.34%</b>
<b><u>Other Financing Sources:</u></b>							
Transfer from General Fund	82,465	88,560	88,559	166,904	164,988	(1,916)	-1.15%
Transfer from Toms Brook-Maurertown Sanitary District	0	0	0	45,675	0	(45,675)	-100.00%
<b>Total Other Financing Sources</b>	<b>82,465</b>	<b>88,560</b>	<b>88,559</b>	<b>212,579</b>	<b>164,988</b>	<b>(47,591)</b>	<b>-22.39%</b>
<b>TOTAL NORTH FORK WASTEWATER FUND REVENUES:</b>	<b>183,249</b>	<b>194,039</b>	<b>154,895</b>	<b>312,579</b>	<b>237,652</b>	<b>(74,927)</b>	<b>-23.97%</b>

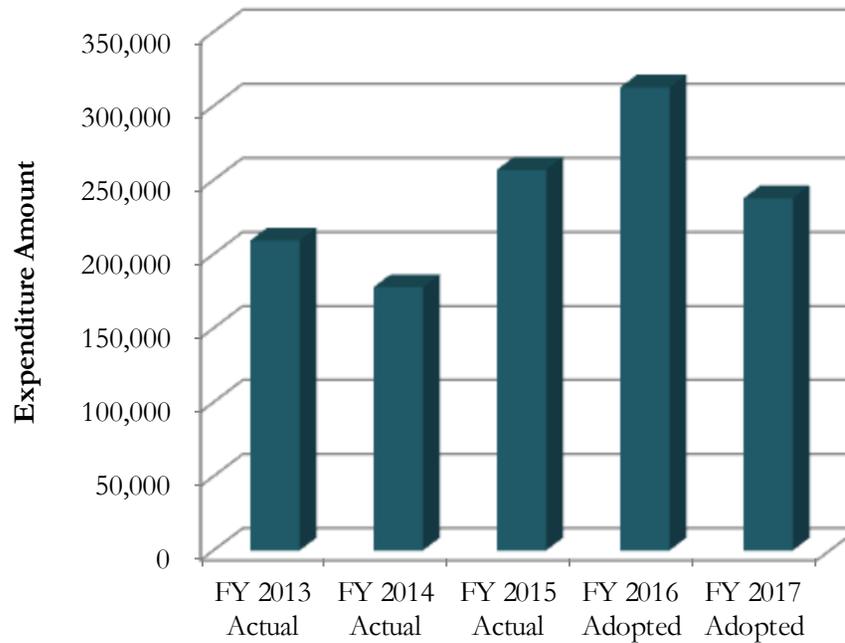
**NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY**

	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u></b>							
North Fork Wastewater Treatment Plant	209,262	177,748	256,978	312,579	237,652	(74,927)	-23.97%
<b>TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:</b>	<b>209,262</b>	<b>177,748</b>	<b>256,978</b>	<b>312,579</b>	<b>237,652</b>	<b>(74,927)</b>	<b>-23.97%</b>

## NORTH FORK WASTEWATER TREATMENT PLANT

The North Fork Wastewater Treatment Plant is located in Edinburg near the County’s landfill. The facility, owned by Shenandoah County, was originally constructed by the Aileen Textile Manufacturing Company. The plant currently treats landfill leachate and a variety of other high strength wastewaters, including septage.

North Fork Wastewater Treatment Plant



**North Fork Wastewater Treatment Plant Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u></b>								
<i>Contractual Services:</i>								
4-501-42700-3310	Maintenance & Repairs	815	1,762	33,605	25,000	27,500	2,500	10.00%
4-501-42700-3320	Maintenance & Service Contracts	41,954	37,966	89,589	60,000	51,000	(9,000)	-15.00%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	53,196	46,117	40,639	42,000	42,000	0	0.00%
4-501-42700-5210	Postage	14	29	42	30	50	20	66.67%
4-501-42700-5230	Telecommunications	1,366	1,137	1,495	2,400	2,400	0	0.00%
4-501-42700-5853	DEQ Permits	3,514	4,530	9,740	4,590	2,143	(2,447)	-53.31%
<i>Materials and Supplies:</i>								
4-501-42700-6009	Repairs and Maintenance Supplies	0	0	345	0	500	500	100.00%
4-501-42700-6014	Operating Supplies	10,618	13,660	8,378	15,000	12,000	(3,000)	-20.00%
<i>Capital Outlay:</i>								
4-501-42700-8101	Machinery and Equipment	0	0	0	0	11,500	11,500	100.00%
4-501-42700-8102	Conversion to UV Disinfection	0	0	0	75,000	0	(75,000)	-100.00%
4-501-42700-8999	Depreciation Expense	37,297	37,297	37,562	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-501-95000-9124	Debt Service	60,486	35,251	35,583	88,559	88,559	0	0.00%
<b>TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:</b>		<b>209,262</b>	<b>177,748</b>	<b>256,978</b>	<b>312,579</b>	<b>237,652</b>	<b>(74,927)</b>	<b>-23.97%</b>

**SCHOOL FUND REVENUES**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SCHOOL FUND (FUNDS 205 &amp; 207):</b>							
<b><u>Local Revenues:</u></b>							
Transfer from General Fund - Operational	**	**	23,632,720	25,144,582	25,144,582	0	0.00%
Transfer from General Fund - Capital	**	**	797,788	797,788	863,304	65,516	8.21%
Other Local Revenues	**	**	3,526,678	4,709,563	4,919,722	210,159	4.46%
<b>Total Local Revenues</b>	<b>**</b>	<b>**</b>	<b>27,957,186</b>	<b>30,651,933</b>	<b>30,927,608</b>	<b>275,675</b>	<b>0.90%</b>
<b><u>State Revenues:</u></b>							
Categorical Aid	**	**	32,939,247	32,125,819	33,155,229	1,029,410	3.20%
<b>Total State Revenues</b>	<b>**</b>	<b>**</b>	<b>32,939,247</b>	<b>32,125,819</b>	<b>33,155,229</b>	<b>1,029,410</b>	<b>3.20%</b>
<b><u>Federal Revenues:</u></b>							
Categorical Aid	**	**	3,946,662	4,158,854	4,240,167	81,313	1.96%
<b>Total Federal Revenues</b>	<b>**</b>	<b>**</b>	<b>3,946,662</b>	<b>4,158,854</b>	<b>4,240,167</b>	<b>81,313</b>	<b>1.96%</b>
<b>TOTAL SCHOOL FUND:</b>	<b>**</b>	<b>**</b>	<b>64,843,095</b>	<b>66,936,606</b>	<b>68,323,004</b>	<b>1,386,398</b>	<b>2.07%</b>

\*\* Data unavailable

For further information on the SCPS revenues, please visit [www.shenandoah.k12.va.us/departments/finance](http://www.shenandoah.k12.va.us/departments/finance).

**SCHOOL FUND EXPENDITURES**

The Shenandoah County Public Schools (SCPS) provides for the quality education of students in Shenandoah County. The mission of the SCPS is to prepare each student for a future of life-long learning. The SCPS receives funding from federal, state, and local government sources. For further information on the SCPS expenditures, please visit [www.shenandoah.k12.va.us/departments/finance](http://www.shenandoah.k12.va.us/departments/finance).

**Shenandoah County Public Schools Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SCHOOL FUND (FUNDS 205 &amp; 207):</b>								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	**	**	62,518,425	64,460,429	65,756,506	1,296,077	2.01%
4-207-65100-9201	School Food Service	2,238,760	2,262,055	2,324,670	2,476,177	2,566,498	90,321	3.65%
<b>TOTAL SCHOOL FUND:</b>		<b>2,238,760</b>	<b>2,262,055</b>	<b>64,843,095</b>	<b>66,936,606</b>	<b>68,323,004</b>	<b>1,386,398</b>	<b>2.07%</b>

\*\* Data unavailable

**SOCIAL SERVICES FUND REVENUES**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SOCIAL SERVICES FUND</u></b>							
<b><u>(FUNDS 140 &amp; 141):</u></b>							
<b><u>Local Revenues:</u></b>							
Transfer from General Fund - Operational	878,517	840,026	880,922	1,022,520	1,022,520	0	0.00%
Charges for Services	355,435	397,445	367,830	420,000	420,000	0	0.00%
Recovered Costs	228,399	147,488	127,859	0	0	0	0.00%
<b>Total Local Revenues</b>	<b>1,462,351</b>	<b>1,384,959</b>	<b>1,376,611</b>	<b>1,442,520</b>	<b>1,442,520</b>	<b>0</b>	<b>0.00%</b>
<b><u>State Revenues:</u></b>							
Categorical Aid	1,171,478	1,221,559	1,081,313	1,253,000	1,253,000	0	0.00%
<b>Total State Revenues</b>	<b>1,171,478</b>	<b>1,221,559</b>	<b>1,081,313</b>	<b>1,253,000</b>	<b>1,253,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>Federal Revenues:</u></b>							
Categorical Aid	1,272,827	1,518,089	1,550,957	1,682,000	1,682,000	0	0.00%
<b>Total Federal Revenues</b>	<b>1,272,827</b>	<b>1,518,089</b>	<b>1,550,957</b>	<b>1,682,000</b>	<b>1,682,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL SOCIAL SERVICES FUND:</b>	<b>3,906,656</b>	<b>4,124,607</b>	<b>4,008,881</b>	<b>4,377,520</b>	<b>4,377,520</b>	<b>0</b>	<b>0.00%</b>

**SOCIAL SERVICES FUND EXPENDITURES**

The Department of Social Services (DSS) administers a broad range of benefit and service programs to eligible residents of Shenandoah County. Benefit programs include Medicaid services, Food Stamps (SNAP), Temporary Assistance to Needy Families (TANF), Day Care Assistance, and Virginia Initiative for Employment Not Welfare (VIEW). Service programs include Child Protective Services, Foster Care Services, Child Day Care Services, and Adult Services. The Department of Social Services (DSS) is funded by federal, state, and local government sources.

**Social Services Expenditures**

Account Number	Account Name	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SOCIAL SERVICES FUND (FUNDS 140 and 141):</u></b>								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	3,535,106	3,751,754	3,649,641	3,957,520	3,957,520	0	0.00%
4-141-53100-0001	Seven Bends Daycare Operations	381,386	367,756	383,303	420,000	420,000	0	0.00%
<b>TOTAL SOCIAL SERVICES FUND:</b>		<b>3,916,492</b>	<b>4,119,510</b>	<b>4,032,944</b>	<b>4,377,520</b>	<b>4,377,520</b>	<b>0</b>	<b>0.00%</b>

**COMPREHENSIVE SERVICES ACT (CSA) FUND REVENUES**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMPREHENSIVE SERVICES ACT FUND</u></b>							
<b><u>(FUND 250):</u></b>							
<b><u>Local Revenues:</u></b>							
Transfer from General Fund - Operational	838,654	550,985	832,449	1,000,174	1,000,174	0	0.00%
Recovered Costs	20,641	25,597	12,705	0	0	0	0.00%
<b>Total Local Revenues</b>	<b>859,295</b>	<b>576,582</b>	<b>845,154</b>	<b>1,000,174</b>	<b>1,000,174</b>	<b>0</b>	<b>0.00%</b>
<b><u>State Revenues:</u></b>							
Categorical Aid	1,491,194	1,092,234	1,424,134	1,741,400	1,741,400	0	0.00%
<b>Total State Revenues</b>	<b>1,491,194</b>	<b>1,092,234</b>	<b>1,424,134</b>	<b>1,741,400</b>	<b>1,741,400</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL COMPREHENSIVE SERVICES ACT FUND:</b>	<b>2,350,489</b>	<b>1,668,816</b>	<b>2,269,288</b>	<b>2,741,574</b>	<b>2,741,574</b>	<b>0</b>	<b>0.00%</b>

## COMPREHENSIVE SERVICES ACT (CSA) FUND EXPENDITURES

The Comprehensive Services Act (CSA) aims to improve efforts to meet the needs of children and youth who need foster care services, who are at risk of having serious emotional or behavioral difficulties, or who need Individualized Education Program (IEP) services. The goal of the CSA is to address the needs of at-risk children and youth in their home and community and keep families together whenever possible. The CSA is carried out through funding through federal, state, and local government sources.

### Comprehensive Services Act Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2013 Actual Expenditures</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>COMPREHENSIVE SERVICES ACT (FUND 250):</u></b>								
<i>Other Charges:</i>								
4-250-53600-9001	Comprehensive Services Act	2,343,313	1,673,651	2,269,298	2,741,574	2,741,574	0	0.00%
<b>TOTAL COMPREHENSIVE SERVICES ACT FUND:</b>		<b>2,343,313</b>	<b>1,673,651</b>	<b>2,269,298</b>	<b>2,741,574</b>	<b>2,741,574</b>	<b>0</b>	<b>0.00%</b>

**STONEY CREEK SANITARY DISTRICT (SCSD) FUND REVENUES**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STONEY CREEK SANITARY DISTRICT REVENUES:</u></b>							
Water Revenues	445,809	436,062	465,544	464,560	443,000	(21,560)	-4.64%
Sewer Revenues	576,313	620,991	639,028	579,340	614,000	34,660	5.98%
Ad Valorum Taxes	537,980	516,591	514,335	511,000	500,000	(11,000)	-2.15%
Connection Fees	282,000	46,500	31,000	62,000	46,500	(15,500)	-25.00%
Interest	4,074	1,404	1,081	5,900	1,500	(4,400)	-74.58%
Other Income and Reserves	0	30,738	20,805	135,001	107,879	(27,122)	-20.09%
	<b>1,846,176</b>	<b>1,652,286</b>	<b>1,671,793</b>	<b>1,757,801</b>	<b>1,712,879</b>	<b>(44,922)</b>	<b>-2.56%</b>
<b><u>STONEY CREEK SANITARY DISTRICT REVENUES:</u></b>							
	<b>1,846,176</b>	<b>1,652,286</b>	<b>1,671,793</b>	<b>1,757,801</b>	<b>1,712,879</b>	<b>(44,922)</b>	<b>-2.56%</b>

**STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u></b>						
Stoney Creek Sanitary District - Water	637,719	601,350	542,649	544,514	1,865	0.34%
Stoney Creek Sanitary District - Sewer	788,596	902,166	1,215,152	1,168,365	(46,787)	-3.85%
<b>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</b>	<b>1,426,315</b>	<b>1,503,515</b>	<b>1,757,801</b>	<b>1,712,879</b>	<b>(44,922)</b>	<b>-2.56%</b>

## STONEY CREEK SANITARY DISTRICT (SCSD) FUND

The Stoney Creek Sanitary District (SCSD) provides public water treatment and distribution and sewer collection and treatment services to the Basye-Bryce Resort area of Shenandoah County. The Sanitary District is comprised of approximately 1,400 customers. The Sanitary District is governed by the Shenandoah County Board of Supervisors. Administrative, billing, and office support services are shared with the Toms Brook-Maurertown Sanitary District.

### Stoney Creek Sanitary District



**Stoney Creek Sanitary District (SCSD) Fund Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STONEY CREEK SANITARY DISTRICT (FUND 513):</u></b>							
<b><u>Stoney Creek Sanitary District - Water (42800-001):</u></b>							
<i>Salaries &amp; Wages:</i>							
4-513-42800-1100-001	Salaries & Wages – Regular- Water	263,004	246,423	251,757	250,404	(1,353)	-0.54%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	1,117	1,909	2,000	2,000	0	0.00%
<i>Employee Benefits:</i>							
4-513-42800-2100-001	FICA/Medicare - Employer - Water	19,015	17,999	19,415	19,308	(107)	-0.55%
4-513-42800-2210-001	Virginia Retirement System - Water	29,135	29,038	28,100	27,965	(135)	-0.48%
4-513-42800-2310-001	Hospitalization Insurance - Water	51,864	46,614	49,200	49,400	200	0.41%
4-513-42800-2400-001	Group Life Insurance - Water	1,290	1,185	1,210	1,478	268	22.14%
4-513-42800-2600-001	Unemployment Insurance - Water	529	496	677	284	(393)	-58.05%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	1,889	6,403	6,400	6,520	120	1.88%
4-513-42800-2810-001	Safety Apparel Allowance - Water	0	203	0	205	205	100.00%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	0	888	0	3,000	3,000	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	(939)	5,920	0	0	0	0.00%
<i>Contractual Services:</i>							
4-513-42800-3110-001	Professional Health Services - Water	1,782	49	30	50	20	66.67%
4-513-42800-3120-001	Professional Services - Audit - Water	0	4,723	2,400	5,000	2,600	108.33%
4-513-42800-3140-001	Professional Services - Engineering - Water	0	0	500	500	0	0.00%
4-513-42800-3150-001	Legal Fees - Water	0	0	500	500	0	0.00%
4-513-42800-3167-001	Professional Services - Water	3,577	2,030	3,000	2,500	(500)	-16.67%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	4,620	5,405	4,800	5,500	700	14.58%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3310-001	Repairs & Maintenance - Water	4,494	14,983	14,200	15,000	800	5.63%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	4,358	7,862	25,000	28,000	3,000	12.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	37,977	19,566	7,000	10,000	3,000	42.86%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	1,260	2,869	2,000	2,000	0	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	3,332	3,849	2,000	2,500	500	25.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	8,228	7,157	8,000	7,500	(500)	-6.25%
4-513-42800-3500-001	Printing - Water	1,154	1,341	800	1,200	400	50.00%
4-513-42800-3600-001	Advertising - Water	74	306	300	350	50	16.67%
<b>Other Charges:</b>							
4-513-42800-5110-001	Electrical Services - Water	25,414	29,756	22,500	25,000	2,500	11.11%
4-513-42800-5120-001	Heating Services - Water	3,305	2,328	2,500	2,200	(300)	-12.00%
4-513-42800-5210-001	Postal Service - Water	2,879	2,395	2,400	2,500	100	4.17%
4-513-42800-5230-001	Telecommunications - Water	4,884	4,501	5,000	5,000	0	0.00%
4-513-42800-5305-001	Auto Insurance - Water	8,537	0	0	0	0	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	6,574	10,111	10,200	10,200	0	0.00%
4-513-42800-5420-001	Rent - Water	4,322	3,842	3,800	4,000	200	5.26%
4-513-42800-5510-001	Mileage - Water	176	63	0	0	0	0.00%
4-513-42800-5530-001	Food & Lodging - Water	840	1,926	1,500	2,000	500	33.33%
4-513-42800-5540-001	Convention, Training, & Education - Water	0	124	600	600	0	0.00%
4-513-42800-5810-001	Dues & Association Membership - Water	4,992	6,025	6,000	6,500	500	8.33%
4-513-42800-5897-001	Service Charge - Water	0	140	0	0	0	0.00%
<b>Materials and Supplies:</b>							
4-513-42800-6001-001	Office Supplies - Water	2,231	2,001	2,000	2,200	200	10.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6005-001	Housekeeping/Laundry - Water	78	0	0	0	0	0.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	7,765	2,930	7,000	4,000	(3,000)	-42.86%
4-513-42800-6008-001	Vehides Supplies (Gas) - Water	15,360	8,948	10,000	12,000	2,000	20.00%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	6,332	7,649	7,000	8,000	1,000	14.29%
4-513-42800-6011-001	Uniforms - Water	5,634	5,543	5,000	5,600	600	12.00%
4-513-42800-6012-001	Subscriptions - Water	0	39	60	50	(10)	-16.67%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	1,055	571	1,200	0	(1,200)	-100.00%
4-513-42800-6014-001	Operating Supplies - Water	15,581	8,530	6,000	8,500	2,500	41.67%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	2,550	4,033	5,000	5,000	0	0.00%
<i>Capital Outlay:</i>							
4-513-42800-8105-001	Motor Vehide- Water	0	0	0	0	0	0.00%
4-513-42800-8211-001	Treatment and Lab Equipment	75	0	0	0	0	0.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	22,910	18,103	15,600	0	(15,600)	-100.00%
<i>Other Uses of Funds:</i>							
4-513-42800-9208-001	Refunds - SCSD - Water	291	0	0	0	0	0.00%
4-513-42800-9999-002	Depredation Expense - Water	58,174	54,575	0	0	0	0.00%
<b>TOTAL STONEY CREEK SANITARY DISTRICT (WATER):</b>		<b>637,719</b>	<b>601,350</b>	<b>542,649</b>	<b>544,514</b>	<b>1,865</b>	<b>0.34%</b>
 <b>Stoney Creek Sanitary District - Sewer (42800-002):</b>							
<i>Salaries &amp; Wages:</i>							
4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	303,645	343,380	377,636	375,606	(2,030)	-0.54%
4-513-42800-1200-001	Salaries & Wages – Overtime-Sewer	1,051	455	3,000	3,000	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>							
4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	21,855	24,639	29,120	28,963	(157)	-0.54%
4-513-42800-2210-002	Virginia Retirement System - Sewer	30,581	41,850	42,145	41,948	(197)	-0.47%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	57,362	65,718	73,800	93,078	19,278	26.12%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,422	1,727	1,815	2,217	402	22.15%
4-513-42800-2600-002	Unemployment Insurance - Sewer	794	744	1,020	680	(340)	-33.33%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	2,582	9,604	6,000	9,600	3,600	60.00%
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	0	473	0	475	475	100.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	0	0	0	4,000	4,000	100.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	(1,409)	8,881	0	0	0	0.00%
<i>Contractual Services:</i>							
4-513-42800-3110-002	Professional Health Services - Sewer	1,974	74	0	75	75	100.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	3,480	7,084	3,600	7,100	3,500	97.22%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	649	0	1,000	500	(500)	-50.00%
4-513-42800-3150-002	Legal Fees - Sewer	576	0	500	500	0	0.00%
4-513-42800-3167-002	Professional Services - Sewer	3,609	3,281	2,400	2,400	0	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	8,524	7,771	8,500	8,000	(500)	-5.88%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	7,805	3,506	2,500	3,000	500	20.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	10,463	33,165	25,000	28,000	3,000	12.00%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	41,059	23,608	12,000	5,000	(7,000)	-58.33%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	1,466	3,679	2,000	2,500	500	25.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	2,700	3,375	3,000	3,500	500	16.67%
4-513-42800-3315-002	Structures and Improvements - Sewer	3,279	5,813	2,500	4,000	1,500	60.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	9,494	10,865	10,000	12,000	2,000	20.00%
4-513-42800-3500-002	Printing - Sewer	1,846	2,012	1,200	1,600	400	33.33%
4-513-42800-3600-002	Advertising - Sewer	111	717	300	500	200	66.67%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>							
4-513-42800-5110-002	Electrical Services - Sewer	33,249	37,032	29,000	34,000	5,000	17.24%
4-513-42800-5120-002	Heating Services - Sewer	378	0	0	0	0	0.00%
4-513-42800-5210-002	Postal Service - Sewer	4,253	3,501	3,100	3,600	500	16.13%
4-513-42800-5230-002	Telecommunications - Sewer	5,495	6,293	4,500	6,000	1,500	33.33%
4-513-42800-5305-002	Auto Insurance - Sewer	8,537	0	0	0	0	0.00%
4-513-42800-5308-002	General Liability Insurance - Sewer	6,574	15,166	15,250	15,000	(250)	-1.64%
4-513-42800-5420-002	Rent - Sewer	5,283	5,763	5,800	4,800	(1,000)	-17.24%
4-513-42800-5510-002	Mileage - Sewer	131	95	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	660	276	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	1,687	3,474	2,500	3,500	1,000	40.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	0	256	800	1,000	200	25.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	11,936	9,574	9,500	9,600	100	1.05%
4-513-42800-5897-002	Service Charge - Sewer	93	60	0	0	0	0.00%
<i>Materials and Supplies:</i>							
4-513-42800-6001-002	Office Supplies - Sewer	2,638	3,007	3,000	3,200	200	6.67%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	117	0	0	0	0	0.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	7,272	5,739	7,000	6,000	(1,000)	-14.29%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	18,379	14,522	12,000	14,200	2,200	18.33%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	7,740	11,478	7,000	8,000	1,000	14.29%
4-513-42800-6011-002	Uniforms - Sewer	7,148	8,304	6,000	8,000	2,000	33.33%
4-513-42800-6012-002	Subscriptions - Sewer	0	58	60	60	0	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	1,213	484	1,200	0	(1,200)	-100.00%
4-513-42800-6014-002	Operating Supplies - Sewer	23,016	8,247	6,000	5,000	(1,000)	-16.67%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	6,219	7,147	7,500	7,500	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>							
4-513-42800-8105-002	Motor Vehide - Sewer	0	0	0	0	0	0.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	0	15,381	85,000	110,000	25,000	29.41%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	0	0	0	25,000	25,000	100.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	0	0	128,000	112,000	(16,000)	-12.50%
4-513-42800-8218-002	CIP - Pipelining - Section 6 - Sewer	0	0	0	0	0	0.00%
<i>Other Uses of Funds:</i>							
4-513-42800-9100-002	Debt Payments - Principal	0	0	260,000	150,000	(110,000)	-42.31%
4-513-42800-9110-002	VRA Bond Interest	0	22,000	12,500	3,000	(9,500)	-76.00%
4-513-42800-9111-002	VRA Bond Fees	0	663	406	663	257	63.30%
4-513-42800-9208-002	Refunds - SCSD - Sewer	436	0	0	0	0	0.00%
4-513-42800-9999-002	Depreciation Expense - Sewer	121,225	121,228	0	0	0	0.00%
<b>TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):</b>		<b>788,596</b>	<b>902,166</b>	<b>1,215,152</b>	<b>1,168,365</b>	<b>(46,787)</b>	<b>-3.85%</b>
<b>TOTAL STONEY CREEK SANITARY DISTRICT:</b>		<b>1,426,315</b>	<b>1,503,515</b>	<b>1,757,801</b>	<b>1,712,879</b>	<b>(44,922)</b>	<b>-2.56%</b>

**TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) REVENUES**

Account Name	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u></b>							
Water Revenues	243,025	229,089	243,643	243,000	244,000	1,000	0.41%
Sewer Revenues	363,834	364,349	376,832	364,000	368,000	4,000	1.10%
Ad Valorum Taxes	54,606	56,009	55,069	56,000	57,000	1,000	1.79%
Connection Fees	233,666	155,500	73,333	77,500	62,000	(15,500)	-20.00%
Interest	6,182	4,680	1,604	2,000	1,500	(500)	-25.00%
Other Income and Reserves	0	18,166	17,933	95,196	18,000	(77,196)	-81.09%
Proceeds from Debt Issuance	0	0	0	0	425,000	425,000	100.00%
<b>TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</b>	<b>901,313</b>	<b>827,793</b>	<b>768,414</b>	<b>837,696</b>	<b>1,175,500</b>	<b>337,804</b>	<b>40.33%</b>

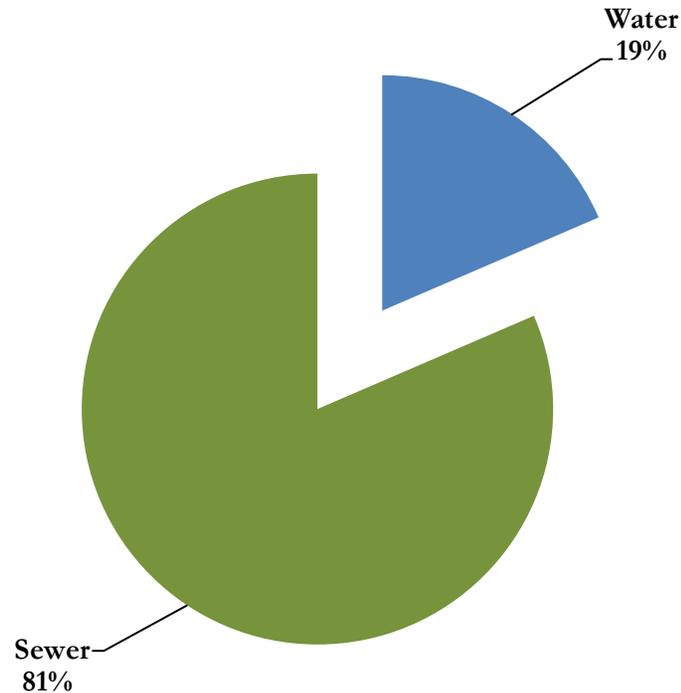
**TOMS BROOK-MAURERTOWN SANITARY DISTRICT  
EXPENDITURE SUMMARY**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u></b>						
Toms Brook Maurertown Sanitary District - Water	247,022	266,452	241,934	217,714	(24,220)	-10.01%
Toms Brook Maurertown Sanitary District - Sewer	272,510	474,498	595,762	957,786	362,024	60.77%
<b>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</b>	<b>519,532</b>	<b>740,950</b>	<b>837,696</b>	<b>1,175,500</b>	<b>337,804</b>	<b>40.33%</b>

## TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD)

The Toms Brook-Maurertown Sanitary District (TBMSD) provides public water treatment and distribution and sewer collection and treatment services to the Toms Brook and Maurertown areas of Shenandoah County. The Sanitary District is comprised of approximately 600 customers. The Sanitary District is governed by the Shenandoah County Board of Supervisors. Administrative, billing, and office support services are shared with the Stoney Creek Sanitary District.

### Toms Brook-Maurertown Sanitary District



**Toms Brook-Maurertown Sanitary District Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):</u></b>							
<b><u>Toms Brook Maurertown Sanitary District - Water (42900-001):</u></b>							
<i>Salaries &amp; Wages:</i>							
4-514-42900-1100-001	Salaries & Wages – Regular- Water	72,807	67,181	71,160	73,100	1,940	2.73%
4-514-42900-1200-001	Salaries & Wages – Overtime-Water	3,122	4,811	4,320	4,920	600	13.89%
<i>Employee Benefits:</i>							
4-514-42900-2100-001	FICA/Medicare - Employer - Water	5,473	5,274	5,775	5,969	194	3.36%
4-514-42900-2210-001	Virginia Retirement System - Water	7,470	7,705	7,942	6,218	(1,724)	-21.71%
4-514-42900-2310-001	Hospitalization Insurance - Water	12,123	11,407	12,824	11,394	(1,430)	-11.15%
4-514-42900-2400-001	Group Life Insurance - Water	316	299	342	329	(13)	-3.80%
4-514-42900-2600-001	Unemployment Insurance - Water	124	141	125	84	(41)	-32.80%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,059	1,154	1,200	1,200	0	0.00%
4-514-42900-2810-001	Safety Apparel Allowance - Water	0	90	0	90	90	100.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	(222)	207	0	0	0	0.00%
<i>Contractual Services:</i>							
4-514-42900-3110-001	Professional Health Services - Water	16	16	16	30	14	87.50%
4-514-42900-3120-001	Professional Services - Audit - Water	1,740	3,916	2,300	3,000	700	30.43%
4-514-42900-3140-001	Professional Services - Engineering - Water	0	1,680	1,000	1,000	0	0.00%
4-514-42900-3167-001	Professional Services - Water	2,764	1,552	2,500	2,500	0	0.00%
4-514-42900-3180-001	Lab Testing - Water	1,859	3,486	2,500	2,500	0	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	404	2,837	3,000	10,000	7,000	233.33%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	13,468	19,575	14,000	12,000	(2,000)	-14.29%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	5,164	13,109	5,000	5,000	0	0.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	239	(42)	500	500	0	0.00%
4-514-42900-3315-001	Structures and Improvements - Water	5,421	1,539	1,000	1,000	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	3,690	5,810	8,000	7,000	(1,000)	-12.50%
4-514-42900-3500-001	Printing - Water	595	1,187	1,500	1,200	(300)	-20.00%
4-514-42900-3600-001	Advertising - Water	236	249	200	200	0	0.00%
<b>Other Charges:</b>							
4-514-42900-5110-001	Electrical Services - Water	8,982	9,884	10,500	11,000	500	4.76%
4-514-42900-5210-001	Postal Service - Water	469	1,324	1,600	1,500	(100)	-6.25%
4-514-42900-5230-001	Telecommunications - Water	2,710	2,587	2,700	2,000	(700)	-25.93%
4-514-42900-5305-001	Auto Insurance	346	0	350	0	(350)	-100.00%
4-514-42900-5308-001	General Liability Insurance - Water	2,335	2,496	2,700	2,600	(100)	-3.70%
4-514-42900-5420-001	Rent - Water	1,921	1,921	1,920	1,920	0	0.00%
4-514-42900-5510-001	Mileage	10	0	0	0	0	0.00%
4-514-42900-5530-001	Food & Lodging - Water	97	149	300	300	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	0	20	300	100	(200)	-66.67%
4-514-42900-5810-001	Dues & Association Membership - Water	1,990	2,297	2,200	2,400	200	9.09%
4-514-42900-5850-001	Miscellaneous Expenses - Water	9	0	0	0	0	0.00%
<b>Materials and Supplies:</b>							
4-514-42900-6001-001	Office Supplies - Water	885	596	1,100	1,000	(100)	-9.09%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	208	577	300	400	100	33.33%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6008-001	Vehides Supplies (Gas) - Water	1,380	944	1,100	800	(300)	-27.27%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	565	250	700	500	(200)	-28.57%
4-514-42900-6011-001	Uniforms - Water	1,254	1,449	1,200	1,500	300	25.00%
4-514-42900-6012-001	Subscriptions - Water	0	19	20	20	0	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	251	138	750	400	(350)	-46.67%
4-514-42900-6014-001	Operating Supplies - Water	5,655	3,403	4,500	4,000	(500)	-11.11%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	0	546	700	600	(100)	-14.29%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	(3,451)	0	0	0	0	0.00%
<b>Capital Outlay:</b>							
4-514-42900-8210-001	Power Production/Elec. Pump Equipment - Water	11,500	0	0	0	0	0.00%
4-514-42900-8211-001	Treatment & Lab Equipment/Store Tanks - Water	13,242	0	0	0	0	0.00%
4-514-42800-8212-001	SCADA Upgrade-Phase 1	0	8,286	26,350	0	(26,350)	-100.00%
<b>Other Uses of Funds:</b>							
4-514-42900-9100-001	Debt Payments - Principal	0	0	20,738	21,691	953	4.60%
4-514-42900-9110-001	Rural Development Loan Interest	0	18,440	16,702	15,749	(953)	-5.71%
4-514-42900-9999-001	Depreciation Expense	58,796	57,943	0	0	0	0.00%
<b>TOTAL TBMSD - WATER:</b>		<b>247,022</b>	<b>266,452</b>	<b>241,934</b>	<b>217,714</b>	<b>(24,220)</b>	<b>-10.01%</b>

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Toms Brook Maurertown Sanitary District - Sewer (42900-002):</u></b>							
<i>Salaries &amp; Wages:</i>							
4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	131,409	155,026	166,040	170,100	4,060	2.45%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	4,926	2,316	10,080	2,374	(7,706)	-76.45%
<i>Employee Benefits:</i>							
4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	9,813	11,165	13,475	13,194	(281)	-2.09%
4-514-42900-2210-002	Virginia Retirement System - Sewer	12,802	17,978	18,530	14,508	(4,022)	-21.71%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	22,616	26,616	29,923	39,871	9,948	33.25%
4-514-42900-2400-002	Group Life Insurance - Sewer	577	699	797	767	(30)	-3.76%
4-514-42900-2600-002	Unemployment Insurance - Sewer	290	330	290	140	(150)	-51.72%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,472	2,694	2,800	2,800	0	0.00%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	0	210	0	210	210	100.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	(518)	305	0	0	0	0.00%
<i>Contractual Services:</i>							
4-514-42900-3110-002	Professional Health Services - Sewer	37	37	37	50	13	35.14%
4-514-42900-3120-002	Professional Services - Audit - Sewer	4,060	9,138	5,300	7,000	1,700	32.08%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	10,728	0	3,000	1,000	(2,000)	-66.67%
4-514-42900-3167-002	Professional Services - Sewer	7,657	3,785	3,000	3,000	0	0.00%
4-514-42900-3180-002	Lab Testing - Sewer	3,473	5,519	4,000	4,000	0	0.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	688	919	4,000	3,000	(1,000)	-25.00%
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	26,832	18,447	13,000	14,000	1,000	7.69%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	1,453	662	2,000	2,000	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	0	430	1,000	1,000	0	0.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	5,480	13,055	5,000	8,000	3,000	60.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	3,508	3,188	1,500	1,500	0	0.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	7,326	6,727	8,000	8,000	0	0.00%
4-514-42900-3500-002	Printing - Sewer	1,388	2,660	2,600	2,600	0	0.00%
4-514-42900-3600-002	Advertising - Sewer	664	1,145	200	150	(50)	-25.00%
<b>Other Charges:</b>							
4-514-42900-5110-002	Electrical Services - Sewer	38,301	35,442	34,000	33,000	(1,000)	-2.94%
4-514-42900-5210-002	Postal Service - Sewer	1,110	3,067	2,800	3,000	200	7.14%
4-514-42900-5230-002	Telecommunications - Sewer	6,326	6,927	5,400	6,000	600	11.11%
4-514-42900-5305-002	Auto Insurance- Sewer	808	0	0	0	0	0.00%
4-514-42900-5308-002	General Liability Insurance - Sewer	5,449	5,825	6,100	6,000	(100)	-1.64%
4-514-42900-5420-002	Rent - Sewer	4,482	4,482	4,500	4,500	0	0.00%
4-514-42900-5510-002	Mileage- Sewer	22	0	0	0	0	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	227	348	700	600	(100)	-14.29%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	94	46	500	100	(400)	-80.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,148	3,053	3,200	3,600	400	12.50%
4-514-42900-5850-002	Miscellaneous Expenses - Sewer	21	0	0	0	0	0.00%
<b>Materials and Supplies:</b>							
4-514-42900-6001-002	Office Supplies - Sewer	2,065	1,377	2,000	1,500	(500)	-25.00%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	486	1,384	800	1,000	200	25.00%
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	3,220	2,203	2,500	2,200	(300)	-12.00%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	1,318	584	1,400	1,000	(400)	-28.57%
4-514-42900-6011-002	Uniforms - Sewer	2,997	3,381	2,400	3,400	1,000	41.67%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6012-002	Subscriptions - Sewer	0	45	40	40	0	0.00%
4-514-42900-6013-002	Educational & Recreational Supplies - Sewer	765	322	750	500	(250)	-33.33%
4-514-42900-6014-002	Operating Supplies - Sewer	9,458	4,852	3,000	4,000	1,000	33.33%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance	0	1,275	1,100	1,100	0	0.00%
4-514-42900-6065-002	First Bank RDA Bond Payment	3,451	0	0	0	0	0.00%
<b>Capital Outlay:</b>							
4-514-42900-0290-002	CIP - UV Disinfection Project - Sewer	(182,190)	0	0	0	0	0.00%
4-514-42900-8210-002	Power Production/Electrical Pump Equipment - Sewer	5,653	0	0	0	0	0.00%
4-514-42900-8212-002	SCADA Upgrade-Phase II	0	0	0	60,000	60,000	100.00%
4-514-42900-8213-002	Pump Station 3 Replacement	0	0	215,000	425,000	210,000	97.67%
4-514-42900-8214-002	Septage Facility Decommissioning	0	0	15,000	0	(15,000)	-100.00%
<b>Other Uses of Funds:</b>							
4-514-42900-9998-002	Reserve for Contingencies	0	0	0	101,982	101,982	100.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	107,618	116,835	0	0	0	0.00%
<b>TOTAL TBMSD - SEWER:</b>		<b>272,510</b>	<b>474,498</b>	<b>595,762</b>	<b>957,786</b>	<b>362,024</b>	<b>60.77%</b>
<b>TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:</b>		<b>519,532</b>	<b>740,950</b>	<b>837,696</b>	<b>1,175,500</b>	<b>337,804</b>	<b>40.33%</b>