

Shenandoah County, Virginia

Fiscal Year 2015-2016

Adopted Budget

Shenandoah County is home to seven award-winning wineries offering the best of Virginia wines and contributing to an important and growing agri-tourism industry. The picture on the cover page showcases one of the newest vineyards in Shenandoah County: *DeMello Vineyards*. DeMello Vineyards is located in Quicksburg (*Third Hill*) and is slated to open in November 2015. DeMello Vineyards joins many other beautiful vineyards in the County, including Cave Ridge Vineyards, Cedar Creek Vineyard, Muse Vineyard, North Mountain Vineyard and Winery, Shenandoah Vineyards, Winery at Kindred Pointe, and Wolf Gap Vineyard.

Photo credits: DeMello Vineyards and Peggy Easterly

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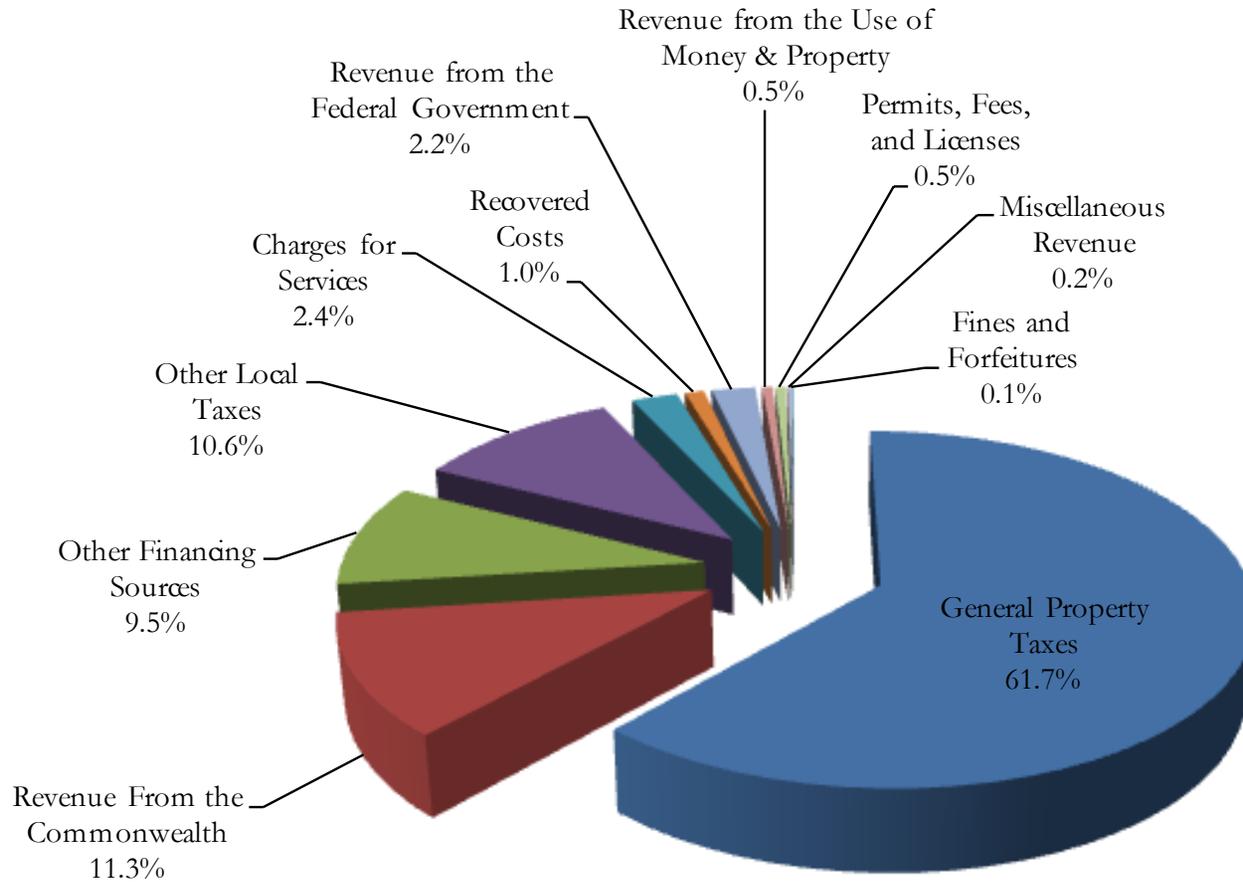
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General Fund Revenues Summary

	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
General Property Taxes	33,009,862	35,693,366	37,482,790	37,845,992	38,714,600	868,608	2.30%
Other Local Taxes	6,379,762	6,495,383	6,498,009	6,544,500	6,628,200	83,700	1.28%
Permits, Fees, and Licenses	321,647	347,305	349,335	329,478	334,778	5,300	1.61%
Fines and Forfeitures	77,345	78,423	71,259	75,000	75,000	0	0.00%
Revenue from the Use of Money & Property	243,014	120,045	355,859	397,576	347,000	(50,576)	-12.72%
Charges for Services	706,223	1,492,415	1,461,071	1,475,141	1,488,737	13,596	0.92%
Miscellaneous Revenue	217,736	199,880	500,975	100,000	100,000	0	0.00%
Recovered Costs	741,132	2,470,206	1,705,384	560,579	608,115	47,536	2.79%
Revenue From the Commonwealth	7,370,263	7,665,847	7,977,582	6,741,794	7,068,562	326,768	4.85%
Revenue from the Federal Government	1,125,255	978,965	838,961	396,336	1,411,502	1,015,166	256.14%
Other Financing Sources	0	0	0	3,304,750	5,941,908	2,637,158	79.80%
TOTAL GENERAL FUND REVENUES:	50,192,239	55,541,835	57,241,225	57,771,146	62,718,402	4,947,256	8.56%

Chart – General Fund Budgeted Revenues by Category

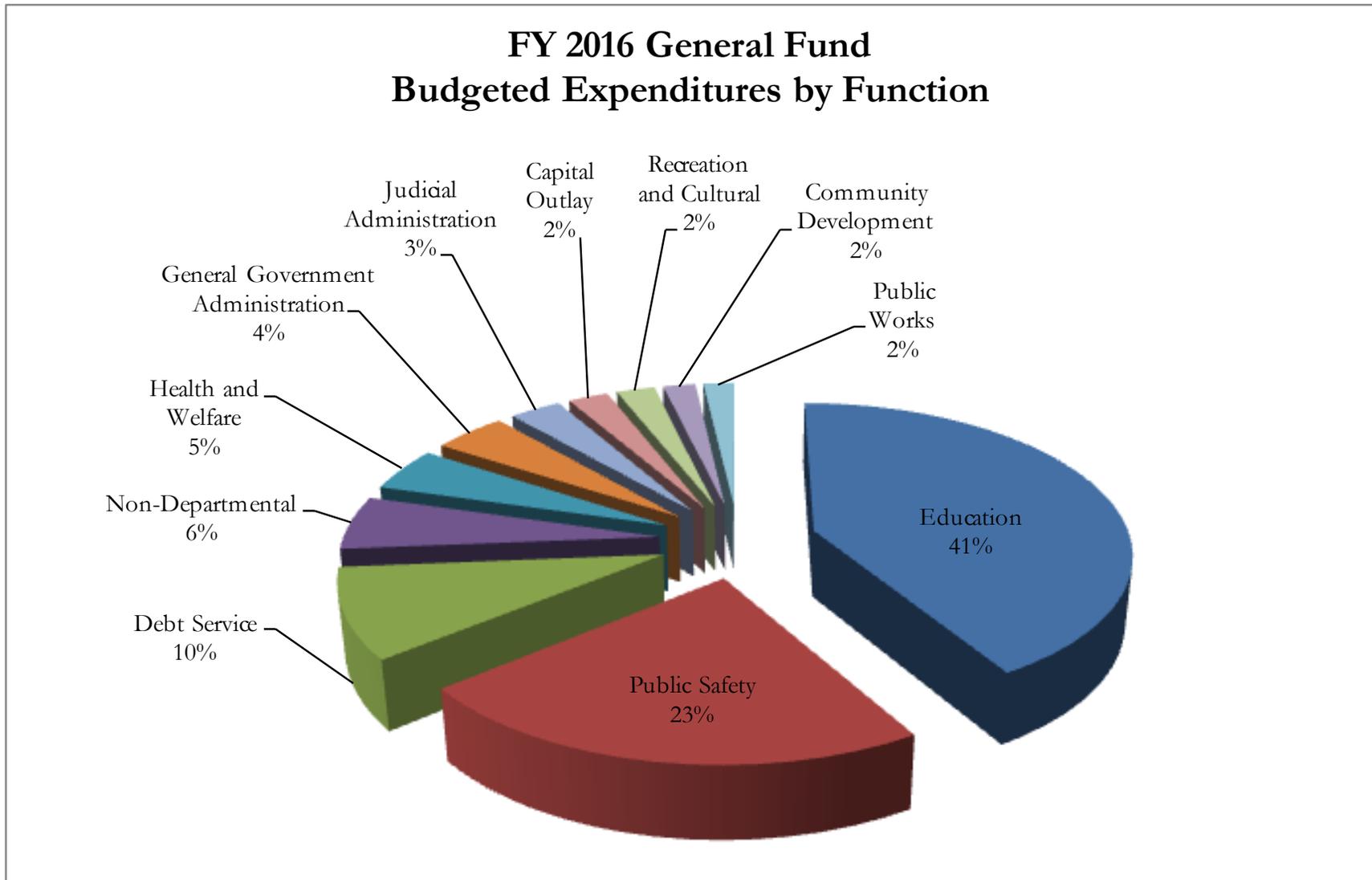
FY 2016 General Fund Budgeted Revenues by Category



General Fund Budgeted Expenditures Summary by Function

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
General Government Administration	2,435,463	2,540,618	2,463,725	2,925,114	2,749,976	(175,138)	-5.99%
Judicial Administration	1,685,560	1,764,922	1,822,544	1,813,479	1,929,240	115,761	6.38%
Public Safety	11,484,508	12,977,449	13,510,088	12,321,914	14,245,060	1,923,146	15.61%
Public Works	1,098,767	1,062,576	1,172,072	1,127,186	1,148,368	21,182	1.88%
Health and Welfare	2,280,761	2,614,040	2,343,212	2,872,658	2,929,212	56,554	1.97%
Education	21,667,289	21,712,900	22,986,887	24,960,552	25,987,881	1,027,329	4.12%
Recreation and Cultural	1,439,450	1,384,395	1,408,571	1,406,149	1,430,993	24,844	1.77%
Community Development	952,135	951,031	1,033,230	1,003,913	1,206,364	202,451	20.17%
Capital Outlay	1,724,438	2,739,747	592,062	2,300,000	1,500,207	(799,793)	-34.77%
Debt Service	9,559,299	6,032,485	5,918,706	5,405,542	5,997,660	592,118	10.95%
Non-Departmental	133,482	16,891	13,374	1,634,640	3,593,441	1,958,801	119.83%
TOTAL GENERAL FUND EXPENDITURES:	54,461,151	53,797,053	53,264,470	57,771,146	62,718,402	4,947,256	8.56%

Chart – General Fund Budgeted Expenditures by Function



General Fund Budgeted Expenditures Summary by Department

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
<i>General Government Administration:</i>							
Board of Supervisors	296,116	296,115	291,630	248,980	238,490	(10,490)	-4.21%
County Administration	445,984	459,170	405,808	403,755	421,620	17,865	4.42%
County Attorney	98,829	112,730	62,109	72,000	72,000	0	0.00%
Auditor	63,611	135,722	71,045	67,000	68,000	1,000	1.49%
Commissioner of Revenue	434,442	440,250	455,139	449,470	455,041	5,571	1.24%
Reassessment	33	0	0	433,654	194,000	(239,654)	-55.26%
Board of Equalization	257	0	0	0	15,095	15,095	100.00%
Treasurer	538,281	553,242	573,104	551,013	547,188	(3,825)	-0.69%
Finance	164,759	172,404	176,081	317,184	253,848	(63,336)	-19.97%
Information Technology	63,521	60,483	152,656	66,457	132,355	65,898	99.16%
Geographic Information Systems	126,407	92,467	101,622	103,972	104,955	983	0.95%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Board of Elections	92,153	83,244	58,367	85,795	96,711	10,916	12.72%
General Registrar	111,069	134,791	116,163	125,834	150,673	24,839	19.74%
Total General Government Administration	2,435,463	2,540,618	2,463,725	2,925,114	2,749,976	(175,138)	-5.99%
<i>Judicial Administration:</i>							
Circuit Court	54,883	58,079	61,798	63,863	66,240	2,377	3.72%
General District Court	9,305	8,097	6,672	10,600	7,400	(3,200)	-30.19%
Magistrates' Office	2,587	2,435	2,823	3,025	3,775	750	24.79%
Juvenile and Domestic Relations Court	10,259	7,586	7,562	15,475	14,475	(1,000)	-6.46%
Clerk of the Circuit Court (County Clerk)	482,825	513,962	530,968	500,021	552,036	52,015	10.40%
Sheriff (Courts)	616,228	654,530	620,346	658,719	684,408	25,689	3.90%
Law Library	17,479	18,232	17,665	20,800	23,300	2,500	12.02%
Records Restoration	4,293	5,022	30,106	0	0	0	0.00%
Commonwealth's Attorney	460,034	469,517	517,027	512,668	523,181	10,513	2.05%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Victim Witness Coordinator	27,666	27,462	27,578	28,308	54,425	26,117	92.26%
Total Judicial Administration	1,685,560	1,764,922	1,822,544	1,813,479	1,929,240	115,761	6.38%
<i>Public Safety:</i>							
Sheriff (Law Enforcement)	3,505,187	3,815,816	4,128,744	4,298,620	4,523,712	225,092	5.24%
E-911 Enforcement/Traffic Control	49,830	55,654	24,239	16,860	0	(16,860)	-100.00%
Volunteer Fire Departments	706,957	849,720	759,539	765,551	745,551	(20,000)	-2.61%
Ambulance and Rescue Services	256,766	225,913	256,805	231,461	229,402	(2,059)	-0.90%
Forest Fire Protection	9,695	9,695	9,495	9,695	9,495	(200)	-2.06%
Fire and Rescue	3,003,166	4,057,470	3,903,200	3,504,822	3,597,788	92,966	2.65%
Corrections and Detention	1,685,272	1,729,549	1,850,317	1,069,094	2,567,933	1,498,839	140.20%
Processing Center	0	0	0	0	11,336	11,336	100.00%
Juvenile Probation	380,217	405,855	397,926	431,804	469,962	38,158	8.84%
Building Code Enforcement	454,055	385,931	378,444	391,098	402,405	11,307	2.89%
Animal Control	157,253	124,595	140,513	130,800	144,967	14,167	10.83%
Animal Shelter	226,795	228,335	239,759	252,469	256,565	4,096	1.62%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Medical Examiner	560	580	500	900	900	0	0.00%
Emergency Communications Center	1,048,755	1,088,336	1,420,606	1,218,740	1,285,044	66,304	5.44%
Total Public Safety	11,484,508	12,977,449	13,510,088	12,321,914	14,245,060	1,923,146	15.61%
<i>Public Works:</i>							
General Properties	1,098,767	1,062,576	1,172,072	1,127,186	1,148,368	21,182	1.88%
Total Public Works	1,098,767	1,062,576	1,172,072	1,127,186	1,148,368	21,182	1.88%
<i>Health and Welfare:</i>							
Department of Social Services	799,300	878,517	864,618	995,165	1,022,520	27,355	2.75%
Comprehensive Services Act	634,901	865,395	578,423	999,173	1,000,174	1,001	0.10%
Local Health Department	288,760	285,190	294,708	303,374	316,933	13,559	4.47%
Mental Health/Concern Hotline	230,187	230,187	230,187	241,646	241,646	0	0.00%
State and Local Hospitalization	0	0	0	0	0	0	0.00%
Area Agency on Aging	83,000	83,000	83,000	83,000	83,000	0	0.00%
Tax Relief for the Elderly	147,163	172,168	193,075	150,000	200,939	50,939	33.96%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
County Farm/Home	15,450	17,163	17,201	18,300	0	(18,300)	-100.00%
Support - Social Services	82,000	82,420	82,000	82,000	64,000	(18,000)	-21.95%
Total Health and Welfare	2,280,761	2,614,040	2,343,212	2,872,658	2,929,212	56,554	1.97%
<i>Education:</i>							
Shenandoah County Public Schools	21,631,465	21,676,669	22,942,883	24,917,495	25,942,370	1,024,875	4.11%
Lord Fairfax Community College	35,824	36,231	44,004	43,057	45,511	2,454	5.70%
Total Education	21,667,289	21,712,900	22,986,887	24,960,552	25,987,881	1,027,329	4.12%
<i>Recreation and Cultural:</i>							
Parks and Recreation	821,746	750,010	741,959	735,959	724,565	(11,394)	-1.55%
TV Translators	16,817	3,183	2,166	4,200	0	(4,200)	-100.00%
Cultural Services	6,500	6,500	6,500	6,500	6,500	0	0.00%
Library Administration	594,387	624,701	657,947	659,490	699,928	40,438	6.13%
Total Recreation and Cultural	1,439,450	1,384,395	1,408,571	1,406,149	1,430,993	24,844	1.77%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Community Development:</i>							
Community Development	289,327	325,354	372,882	377,101	396,260	19,159	5.08%
Economic Development	87,474	49,714	56,245	72,853	160,991	88,138	120.98%
Tourism	205,862	175,379	180,249	171,187	196,354	25,167	14.70%
Litter Control	15,012	21,935	18,689	0	18,000	18,000	0.00%
Gypsy Moth Control Program	0	0	0	0	0	0	0.00%
Soil and Water Conservation District	233,011	261,053	268,184	230,850	288,346	57,496	24.91%
Virginia Cooperative Extension Service	121,450	117,595	136,981	151,922	146,413	(5,509)	-3.63%
Total Community Development	952,135	951,031	1,033,230	1,003,913	1,206,364	202,451	20.17%
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	1,724,438	2,739,747	592,062	2,300,000	1,500,207	(799,793)	-34.77%
Total Capital Outlay	1,724,438	2,739,747	592,062	2,300,000	1,500,207	(799,793)	-34.77%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Debt Service:</i>							
Debt Service - County	5,166,038	2,179,947	2,279,315	2,209,986	2,426,309	216,323	9.79%
Debt Service - Schools	4,393,261	3,852,538	3,639,391	3,195,556	3,571,351	375,795	11.76%
Total Debt Service	9,559,299	6,032,485	5,918,706	5,405,542	5,997,660	592,118	10.95%
<i>Non-Departmental:</i>							
Judgments and Settlements	300	635	375	300	475	175	58.33%
Revenue Refunds	133,182	12,488	12,199	12,350	19,550	7,200	58.30%
Transfers, Reserves, and Other	0	3,768	800	1,621,990	3,573,416	1,951,426	120.31%
Total Non-Departmental	133,482	16,891	13,374	1,634,640	3,593,441	1,958,801	119.83%
TOTAL GENERAL FUND EXPENDITURES:	54,461,151	53,797,053	53,264,470	57,771,146	62,718,402	4,947,256	8.56%

GENERAL FUND REVENUES

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
<i>Local Revenues:</i>							
<u>General Property Taxes</u>							
Real Property Taxes	21,426,750	23,236,444	24,477,844	25,185,631	25,670,100	484,469	101.92%
Public Service Corporation Taxes	1,027,736	1,026,710	1,197,962	1,050,585	1,095,400	44,815	4.27%
Personal Property Taxes	7,432,808	7,975,617	8,918,252	8,707,776	8,795,300	87,524	1.01%
Mobile Home Taxes	22,465	22,517	15,149	22,000	22,000	0	0.00%
Machinery & Tools Taxes	2,317,211	2,548,156	2,081,845	2,025,000	2,286,800	261,800	12.93%
Merchants Capital	262,438	272,080	277,381	280,000	270,000	(10,000)	-3.57%
Penalties	297,813	345,246	297,925	325,000	325,000	0	0.00%
Interest	222,641	266,596	216,432	250,000	250,000	0	0.00%
Total General Property Taxes	33,009,862	35,693,366	37,482,790	37,845,992	38,714,600	868,608	2.30%
<u>Other Local Taxes</u>							
Local Sales and Use Taxes	3,168,917	3,224,641	3,207,116	3,200,000	3,275,000	75,000	2.34%
Consumers' Utility Taxes	1,962,053	1,943,136	1,994,637	2,000,000	2,000,000	0	0.00%
Utility License Taxes	46,791	26,156	30,249	26,500	28,200	1,700	6.42%
Motor Vehicle Licenses	826,120	825,623	830,861	850,000	840,000	(10,000)	-1.18%
Taxes on Recordation and Wills	258,430	347,126	304,745	350,000	350,000	0	0.00%
Transient Occupancy Tax	117,451	128,701	130,401	118,000	135,000	17,000	14.41%
Total Other Local Taxes	6,379,762	6,495,383	6,498,009	6,544,500	6,628,200	83,700	1.28%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits, Fees, and Licenses:</u>							
Animal Licenses	24,505	23,023	19,905	24,500	24,500	0	0.00%
ABC License Fees	2,765	2,455	3,548	2,478	2,478	0	0.00%
Building Permits and Fees	241,709	267,491	273,223	248,000	258,000	10,000	4.03%
Planning and Zoning Permits and Fees	36,168	45,621	33,112	51,000	38,300	(12,700)	-24.90%
Erosion & Sedimentation Permits and Fees	14,710	6,336	9,488	0	8,000	8,000	100.00%
Other Permits and Fees	1,790	2,379	10,059	3,500	3,500	0	0.00%
Total Permits, Fees, and Licenses	321,647	347,305	349,335	329,478	334,778	5,300	1.61%
<u>Fines and Forfeitures:</u>							
Court Fines and Forfeitures	57,776	63,365	54,670	60,000	60,000	0	0.00%
Court Wills and Administration	19,569	15,058	16,589	15,000	15,000	0	0.00%
Total Fines and Forfeitures	77,345	78,423	71,259	75,000	75,000	0	0.00%
<u>Revenue from the Use of Money & Property:</u>							
Interest on Bank Deposits	76,407	61,808	44,185	62,000	15,000	(47,000)	-75.81%
Rental of Properties	166,607	58,237	311,674	335,576	332,000	(3,576)	-1.07%
Total Revenue from the Use of Money & Property	243,014	120,045	355,859	397,576	347,000	(50,576)	-12.72%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Charges for Services:</u>							
Excess Fees of Clerk	31,834	6,526	0	32,000	10,000	(22,000)	-68.75%
Charges for Courthouse Security	93,704	92,142	85,600	91,761	90,480	(1,281)	-1.40%
Law Library Fees	26,558	43,658	13,670	26,400	26,400	0	0.00%
Jail Telephone Commissions	26,399	21,604	23,369	0	0	0	0.00%
Charges for Commonwealth's Attorney	3,967	3,738	3,734	3,700	3,700	0	0.00%
Board of Prisoners	30,410	37,744	23,724	0	0	0	0.00%
Charges for Animal Protection	9,235	7,640	10,225	0	12,000	12,000	100.00%
Charges for Parks and Recreation	410,064	262,619	428,031	216,780	299,157	82,377	38.00%
Charges for Spay and Neuter	7,180	4,260	3,945	12,000	4,000	(8,000)	-66.67%
Charges for Courthouse Maintenance	25,510	24,582	22,592	25,000	25,000	0	0.00%
Charges for Ambulance Recoveries	0	979,999	838,404	1,000,000	950,000	(50,000)	-5.00%
Charges for Services - Other	41,362	7,903	7,777	67,500	68,000	500	0.74%
Total Charges for Services	706,223	1,492,415	1,461,071	1,475,141	1,488,737	13,596	0.92%
<u>Miscellaneous Revenue:</u>							
Miscellaneous Receipts	217,736	199,880	500,975	100,000	100,000	0	0.00%
Total Miscellaneous Revenue	217,736	199,880	500,975	100,000	100,000	0	0.00%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Recovered Costs:</u>							
Lord Fairfax Soil and Water Conservation District	0	0	0	209,682	275,346	65,664	31.32%
Department of Social Services - Depreciation	0	0	0	100,897	108,000	7,103	7.04%
Donation of Land	0	1,586,800	0	0	0	0	0.00%
Other Recovered Costs	741,132	883,406	1,705,384	250,000	224,769	(25,231)	-10.09%
Total Recovered Costs	741,132	2,470,206	1,705,384	560,579	608,115	47,536	2.79%
Total Revenue From Local Sources	41,696,721	46,897,023	48,424,682	47,328,266	48,296,430	968,164	2.05%
<i>Intergovernmental Revenues:</i>							
<u>Revenue from the Commonwealth:</u>							
<u>Non-Categorical Aid:</u>							
Motor Vehide Carriers' Tax	6,644	66,972	44,265	66,500	66,500	0	0.00%
Mobile Home Titling Tax	5,976	12,487	23,485	12,400	12,400	0	0.00%
Motor Vehide Rental Tax	18,025	28,775	36,699	16,000	16,000	0	0.00%
Reduction in State Aid to Local Governments	0	(231,891)	0	0	0	0	0.00%
State Recordation Tax	115,042	186,146	211,373	180,000	180,000	0	0.00%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
Total Commonwealth - Non-Categorical Aid	3,793,516	3,710,318	3,963,651	3,922,729	3,922,729	0	0.00%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Categorical Aid - Shared Expenses:</u>							
Commonwealth's Attorney	305,820	325,459	349,813	334,169	372,989	38,820	11.62%
Sheriff	2,337,569	2,452,479	2,502,254	1,643,850	1,717,210	73,360	4.46%
Commissioner of Revenue	116,649	116,690	121,616	119,855	124,965	5,110	4.26%
Treasurer	117,126	119,247	125,749	122,800	128,282	5,482	4.46%
Registrar/Electoral Board	55,642	39,833	41,503	48,954	48,954	0	0.00%
Clerk of the Circuit Court	276,590	301,566	303,759	284,488	322,737	38,249	13.44%
Total Commonwealth - Categorical Aid	3,209,396	3,355,274	3,444,694	2,554,116	2,715,137	161,021	6.30%
<u>Other Categorical Aid:</u>							
Litter Control Grant	15,016	21,189	18,689	0	18,000	18,000	100.00%
VJCCCA Grant	39,005	31,204	31,204	30,808	31,204	396	1.29%
Victim-Witness Grant	27,541	27,537	27,541	27,671	53,367	25,696	92.86%
Wireless E-911 Grant	82,377	123,624	249,170	80,000	92,000	12,000	15.00%
Four for Life Grant	0	0	0	0	45,728	45,728	100.00%
Fire Programs Fund	66,988	71,470	75,260	71,470	135,397	63,927	89.45%
Conservation Easement	0	0	100,000	0	0	0	0.00%
Commission for the Arts	5,068	0	0	5,000	5,000	0	0.00%
Extradition of Prisoners	3,921	1,480	1,240	0	0	0	0.00%
Rent - Health Department	0	7,200	0	0	0	0	0.00%
Other Categorical Aid	127,435	316,551	66,133	50,000	50,000	0	0.00%
Total Commonwealth - Other Categorical Aid	367,351	600,255	569,237	264,949	430,696	165,747	62.56%
Total Revenue From the Commonwealth	7,370,263	7,665,847	7,977,582	6,741,794	7,068,562	326,768	4.85%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Federal Revenues:							
Non-Categorical Aid:							
Payments in Lieu of Taxes	165,593	163,852	103,276	160,000	103,276	(56,724)	-35.45%
Total Federal - Non-Categorical Aid	165,593	163,852	103,276	160,000	103,276	(56,724)	-35.45%
Categorical Aid:							
DMV Ground Transportation Safety Grant	24,304	23,025	23,386	0	24,760	24,760	100.00%
U.S. Forest Service Patrol	3,118	4,492	4,425	0	8,960	8,960	100.00%
Bullet Proof Vest Grant	1,911	5,181	5,297	0	0	0	0.00%
Emergency Management Performance Grants	0	0	0	23,509	23,509	0	0.00%
FEMA Firefighters Assistance Grant	191,658	357,750	522,000	0	0	0	0.00%
Project Lifesaver	980	1,465	855	0	0	0	0.00%
Highway Planning and Construction	673,222	284,093	62,580	0	177,562	177,562	100.00%
Federal Asset Sharing Program	0	0	0	142,827	1,009,435	866,608	100.00%
Other Categorical Aid	64,469	139,107	117,142	70,000	64,000	(6,000)	100.00%
Total Federal - Categorical Aid	959,662	815,113	735,685	236,336	1,308,226	1,071,890	453.54%
Total Revenue from the Federal Government	1,125,255	978,965	838,961	396,336	1,411,502	1,015,166	256.14%
Total Intergovernmental Revenue	8,495,518	8,644,812	8,816,543	7,138,130	8,480,064	1,341,934	18.80%

GENERAL FUND REVENUES

GENERAL FUND

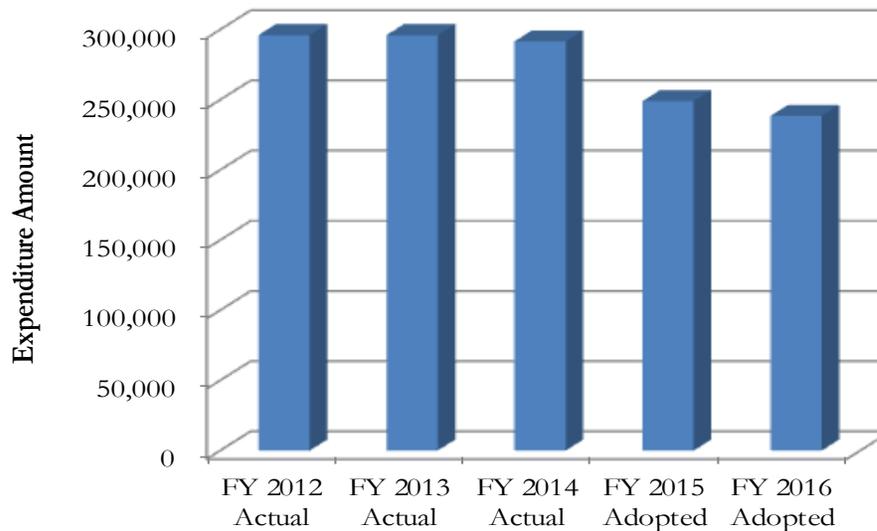
Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Financing Sources:</i>							
<u>Non-Revenue Receipts:</u>							
Debt Service Interest Subsidy	0	0	0	0	566,000	566,000	100.00%
Unassigned Fund Balance	0	0	0	3,304,750	5,375,908	2,071,158	62.67%
Total Non-Revenue Receipts	0	0	0	3,304,750	5,941,908	2,637,158	79.80%
Total Other Financing Sources	0	0	0	3,304,750	5,941,908	2,637,158	79.80%
TOTAL GENERAL FUND REVENUES:	50,192,239	55,541,835	57,241,225	57,771,146	62,718,402	4,947,256	8.56%

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. Steve Baker, <i>District 2</i>
Mr. David Ferguson, Chairman, <i>District 3</i>	Ms. Cindy Bailey, <i>District 4</i>
Ms. Marsha Shruntz, <i>District 5</i>	Mr. Conrad Helsley, Vice-Chairman, <i>District 6</i>

Board of Supervisors



Board of Supervisors Expenditures

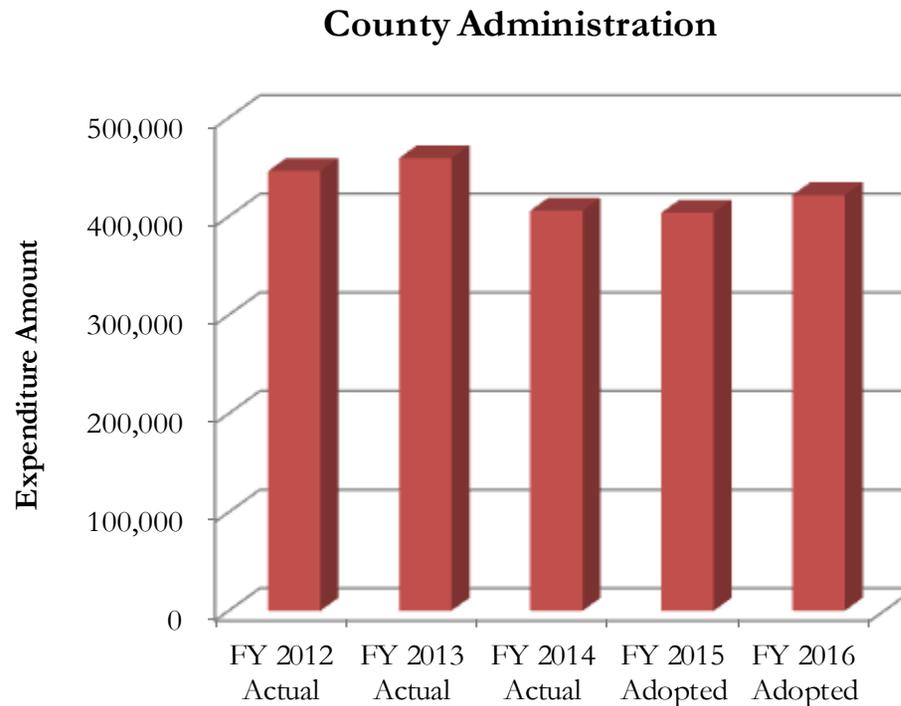
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF SUPERVISORS (11010):</u>								
<i>Salaries & Wages:</i>								
4-100-11010-1100	Salaries & Wages – Regular	63,900	63,900	63,900	63,900	63,900	0	0.00%
<i>Employee Benefits:</i>								
4-100-11010-2100	FICA/Medicare - Employer	4,145	3,755	4,123	4,888	4,890	2	0.04%
4-100-11010-2210	Virginia Retirement System	18,279	35,564	17,534	0	0	0	0.00%
4-100-11010-2310	Hospitalization Insurance	43,081	53,689	41,306	34,056	29,000	(5,056)	-14.85%
4-100-11010-2315	COBRA Subsidy Payment	0	0	0	0	0	0	0.00%
4-100-11010-2600	Unemployment Insurance	0	0	0	610	0	(610)	-100.00%
4-100-11010-2710	Line of Duty Act	55,850	70,549	70,279	66,600	70,500	3,900	5.86%
<i>Contractual Services:</i>								
4-100-11010-3150	Professional Services	49,958	270	17,421	10,000	7,000	(3,000)	-30.00%
4-100-11010-3190	Codifying Ordinances	0	0	1,195	4,000	3,000	(1,000)	-25.00%
4-100-11010-3600	Advertising	8,159	12,781	16,965	9,000	9,000	0	0.00%
<i>Other Charges:</i>								
4-100-11010-5230	Telecommunications	2,606	2,856	2,325	2,700	2,700	0	0.00%
4-100-11010-5307	Public Officials Liability Insurance	8,288	8,281	8,444	8,500	8,600	100	1.18%
4-100-11010-5308	General Liability Insurance	14,502	14,405	14,691	15,700	15,700	0	0.00%
4-100-11010-5510	Mileage	3,085	3,692	4,099	3,250	1,500	(1,750)	-53.85%

BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging	3,296	5,533	4,145	4,000	3,200	(800)	-20.00%
4-100-11010-5540	Convention, Training, & Education	1,643	1,440	1,459	2,720	2,100	(620)	-22.79%
4-100-11010-5810	Dues & Association Membership	10,181	10,443	10,468	10,656	10,700	44	0.41%
4-100-11010-5850	Miscellaneous Expenses	4,960	4,527	6,439	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-11010-6001	Office Supplies	269	292	494	400	400	0	0.00%
4-100-11010-6004	Medical & Lab Supplies	2,806	4,138	3,331	3,000	3,300	300	10.00%
4-100-11010-6013	Operating Supplies	0	0	3,012	5,000	3,000	(2,000)	-40.00%
<i>Capital Outlay:</i>								
4-100-11010-8207	EDP Equipment	1,108	0	0	0	0	0	0.00%
TOTAL BOARD OF SUPERVISORS:		296,116	296,115	291,630	248,980	238,490	(10,490)	-4.21%

COUNTY ADMINISTRATION

The Office of County Administration includes the County Administrator, Assistant County Administrator, and 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

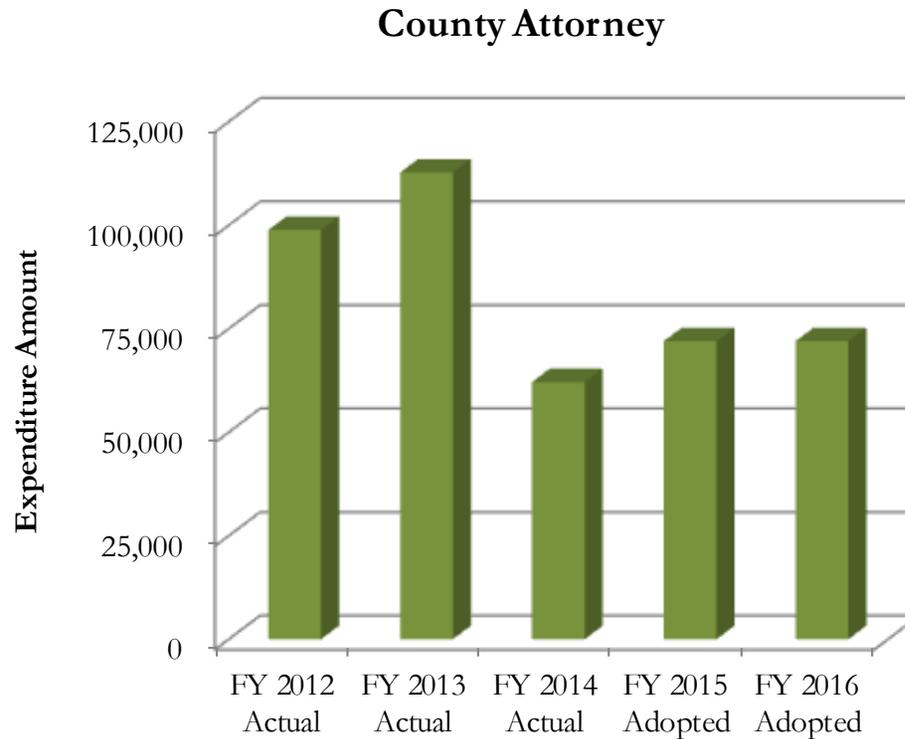
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY ADMINISTRATION (12100):								
<i>Salaries & Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	305,611	331,292	280,819	287,970	303,300	15,330	5.32%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	21,830	22,515	20,882	22,029	23,200	1,171	5.31%
4-100-12100-2210	Virginia Retirement System	42,329	38,344	34,663	31,765	33,850	2,085	6.56%
4-100-12100-2225	Deferred Compensation	3,588	2,862	3,270	3,672	3,720	48	1.31%
4-100-12100-2310	Hospitalization Insurance	38,242	37,768	37,712	30,912	28,600	(2,312)	-7.48%
4-100-12100-2400	Group Life Insurance	836	1,474	1,332	1,833	1,460	(373)	-20.35%
4-100-12100-2600	Unemployment Insurance	474	611	568	406	350	(56)	-13.79%
4-100-12100-2700	Workers' Compensation Insurance	295	366	438	333	300	(33)	-9.91%
<i>Contractual Services:</i>								
4-100-12100-3310	Repairs & Maintenance	4	498	0	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	7,194	5,372	5,240	5,870	5,870	0	0.00%
4-100-12100-3500	Printing	647	986	2,298	700	700	0	0.00%
<i>Other Charges:</i>								
4-100-12100-5210	Postal Service	894	1,043	1,017	900	900	0	0.00%
4-100-12100-5230	Telecommunications	3,712	3,978	3,304	3,892	3,750	(142)	-3.65%
4-100-12100-5305	Auto Insurance	880	872	1,322	1,322	1,320	(2)	-0.15%
4-100-12100-5510	Mileage	1,450	1,131	735	300	400	100	33.33%
4-100-12100-5530	Food & Lodging	2,255	1,195	2,149	2,500	2,500	0	0.00%
4-100-12100-5540	Convention, Training, & Education	2,321	2,465	1,010	2,500	2,500	0	0.00%
4-100-12100-5810	Dues & Association Membership	1,356	1,604	865	700	2,900	2,200	314.29%

COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12100-6001	Office Supplies	10,653	3,713	5,252	4,600	4,200	(400)	-8.70%
4-100-12100-6008	Vehicle Supplies (Gas)	682	481	900	800	700	(100)	-12.50%
4-100-12100-6008	Auto Repairs & Maintenance	733	599	2,032	500	850	350	70.00%
TOTAL COUNTY ADMINISTRATION:		445,984	459,170	405,808	403,755	421,620	17,865	4.42%

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.

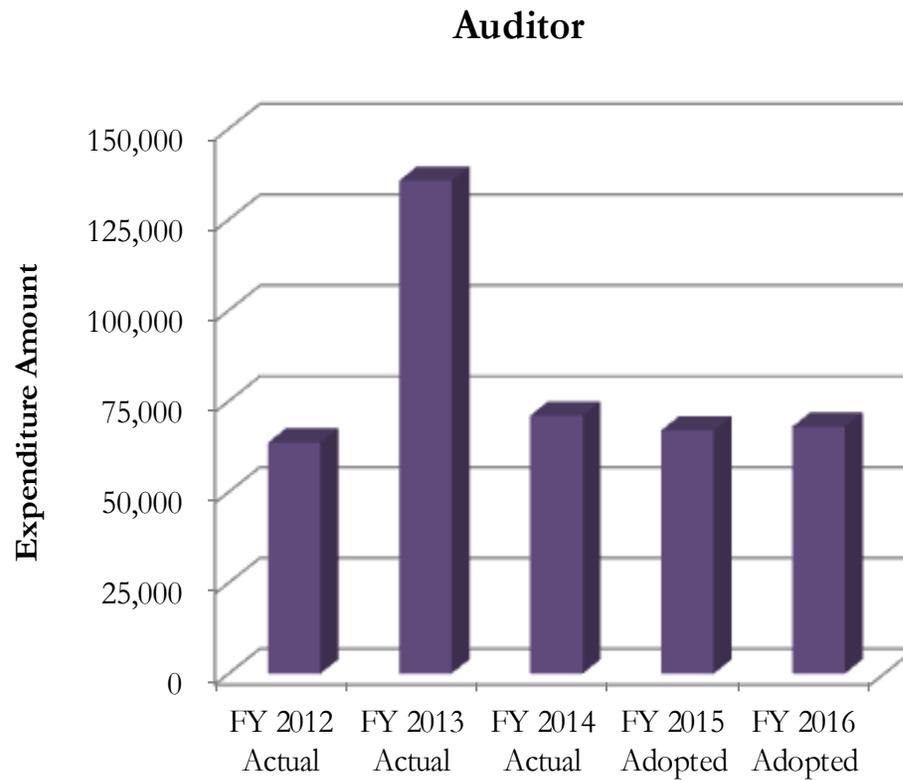


County Attorney Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY ATTORNEY (12200):</u>								
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	98,829	112,730	62,109	72,000	72,000	0	0.00%
TOTAL COUNTY ATTORNEY:		98,829	112,730	62,109	72,000	72,000	0	0.00%

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.

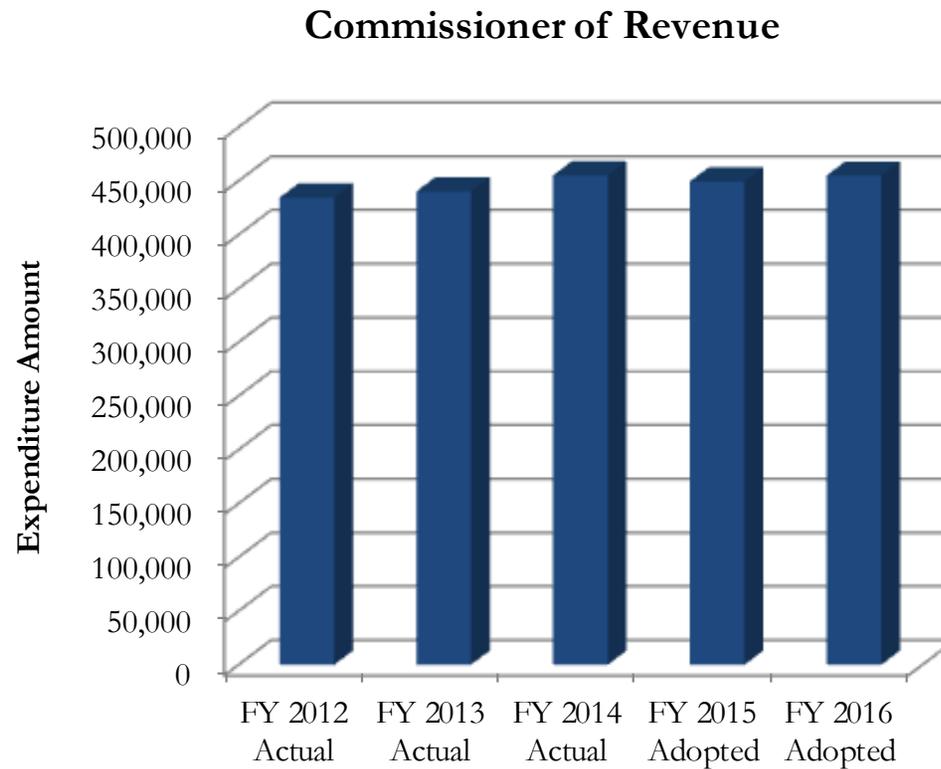


Auditor Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>AUDITOR (12240):</u>								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	59,611	126,878	66,930	59,000	60,000	1,000	1.69%
4-100-12240-3121	Professional Services (Accounting)	0	914	614	0	0	0	0.00%
4-100-12240-3160	Professional Services (Actuarial)	4,000	7,930	3,500	8,000	8,000	0	0.00%
TOTAL AUDITOR:		63,611	135,722	71,045	67,000	68,000	1,000	1.49%

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

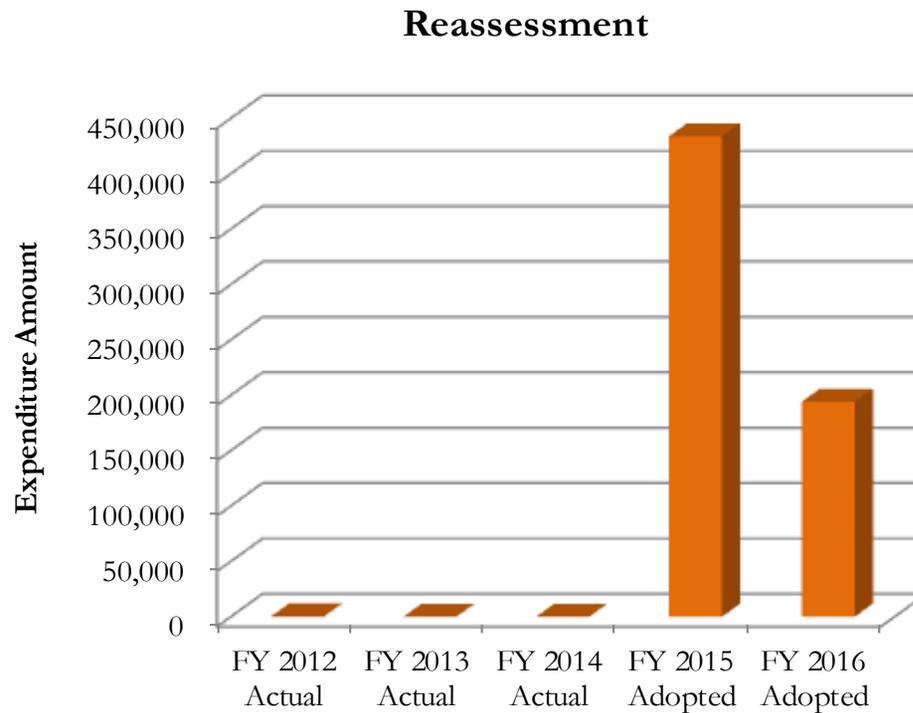
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMISSIONER OF THE REVENUE (12310):								
<i>Salaries & Wages:</i>								
4-100-12310-1100	Salaries & Wages – Regular	281,874	299,407	319,040	307,470	311,100	3,630	1.18%
<i>Employee Benefits:</i>								
4-100-12310-2100	FICA/Medicare - Employer	20,508	21,871	23,409	23,521	23,800	279	1.19%
4-100-12310-2210	Virginia Retirement System (VRS)	40,033	37,353	37,522	33,890	34,750	860	2.54%
4-100-12310-2215	VRS Hybrid Premium	0	0	0	0	200	200	100.00%
4-100-12310-2310	Hospitalization Insurance	46,943	47,644	42,562	43,332	44,700	1,368	3.16%
4-100-12310-2315	Group Life Insurance	790	1,437	1,452	1,968	1,500	(468)	-23.80%
4-100-12310-2600	Unemployment Insurance	710	638	843	732	845	113	15.41%
4-100-12310-2710	Workers' Compensation Insurance	784	357	376	360	450	90	25.00%
<i>Contractual Services:</i>								
4-100-12310-3180	Contractual Services	10,694	5,261	2,013	2,086	2,086	0	0.00%
4-100-12310-3310	Repairs & Maintenance	242	253	522	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	10,789	13,877	13,941	14,175	14,175	0	0.00%
4-100-12310-3500	Printing	0	237	567	2,250	2,250	0	0.00%
<i>Other Charges:</i>								
4-100-12310-5210	Postal Service	11,881	3,282	2,763	4,170	4,170	0	0.00%
4-100-12310-5230	Telecommunications	1,855	1,834	2,621	2,000	2,650	650	32.50%
4-100-12310-5305	Auto Insurance	880	872	882	900	945	45	5.00%
4-100-12310-5510	Mileage	0	0	138	0	0	0	0.00%

COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12310-5530	Food & Lodging	529	428	525	3,696	3,500	(196)	-5.30%
4-100-12310-5540	Convention, Training, & Education	1,423	1,515	1,420	2,800	2,700	(100)	-3.57%
4-100-12310-5810	Dues & Association Membership	1,870	1,055	835	1,020	1,020	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12310-6001	Office Supplies	1,430	1,834	2,468	2,500	2,500	0	0.00%
4-100-12310-6008	Vehicles Supplies (Gas)	1,154	954	1,161	1,500	1,200	(300)	-20.00%
4-100-12310-6009	Auto Repairs & Maintenance	53	143	80	600	0	(600)	-100.00%
TOTAL COMMISSIONER OF THE REVENUE:		434,442	440,250	455,139	449,470	455,041	5,571	1.24%

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 reassessment for Shenandoah County occurred as of January 1, 2010, and the next reassessment will be effective January 1, 2016, which takes place in the current budget cycle. Shenandoah County contracts with an independent firm to perform the reassessment. The assessment firm sends 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 holds public hearings on reassessment values in the fall of 2015 just prior to when each new reassessed value becomes effective.

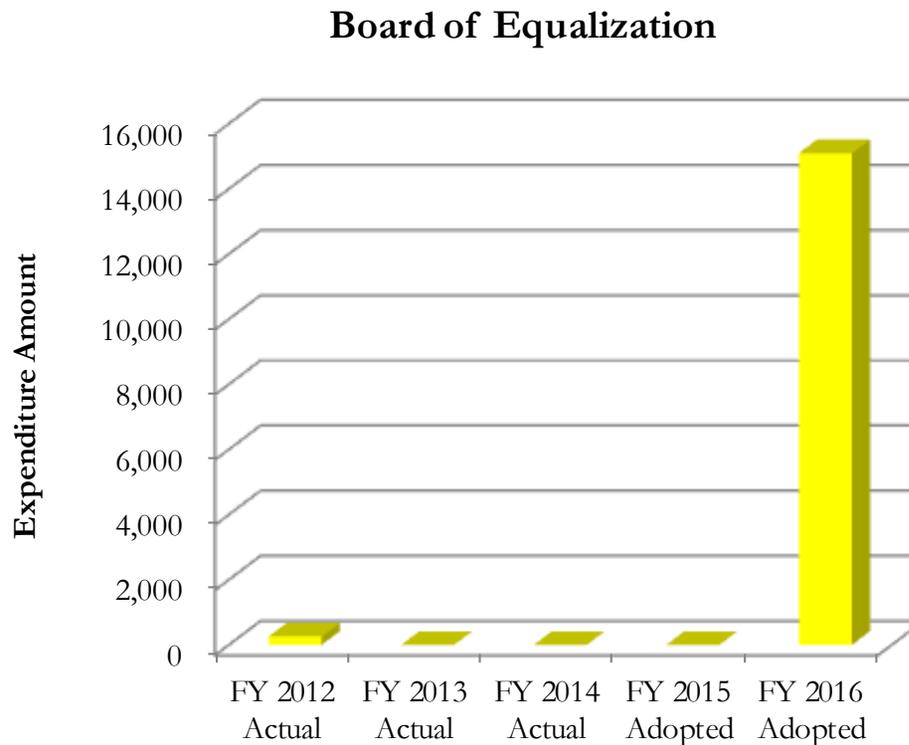


Reassessment Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REASSESSMENT (12320):</u>								
<i>Contractual Services:</i>								
4-100-12320-3167	Professional Services	0	0	0	433,654	190,000	(243,654)	-56.19%
<i>Other Charges:</i>								
4-100-12320-5230	Telecommunications	33	0	0	0	100	100	100.00%
4-100-12320-5420	Lease/Rent Building	0	0	0	0	3,600	3,600	100.00%
<i>Materials & Supplies:</i>								
4-100-12320-6001	Office Supplies	0	0	0	0	300	300	100.00%
TOTAL REASSESSMENT:		33	0	0	433,654	194,000	(239,654)	-55.26%

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.

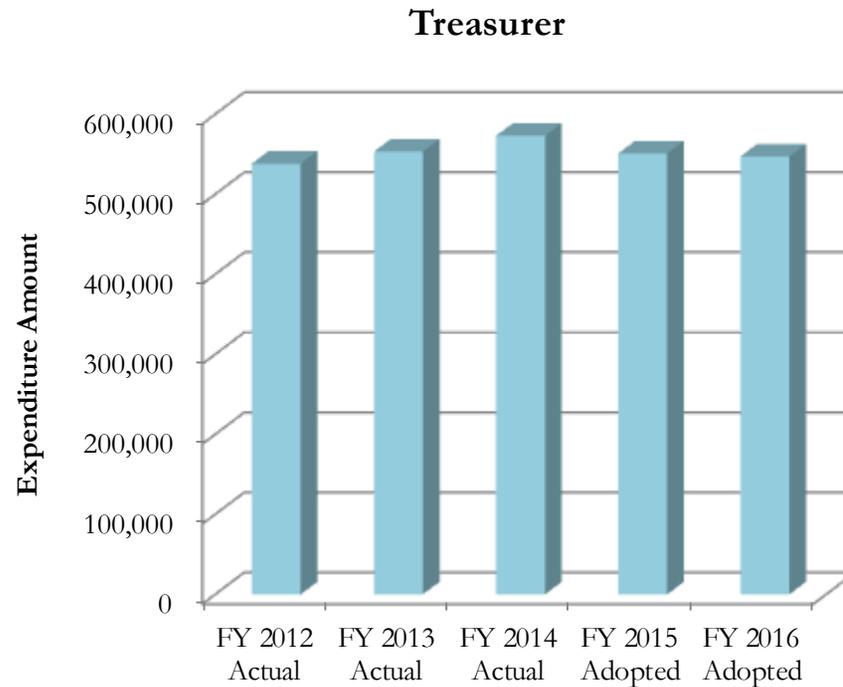


Board of Equalization Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF EQUALIZATION (12330):								
<i>Salaries & Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	160	0	0	0	13,000	13,000	100.00%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	12	0	0	0	995	995	100.00%
<i>Other Charges:</i>								
4-100-12330-3600	Advertising	0	0	0	0	500	500	100.00%
4-100-12330-5210	Postal Service	0	0	0	0	300	300	100.00%
4-100-12330-5230	Telecommunications	85	0	0	0	300	300	100.00%
TOTAL BOARD OF EQUALIZATION:		257	0	0	0	15,095	15,095	100.00%

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

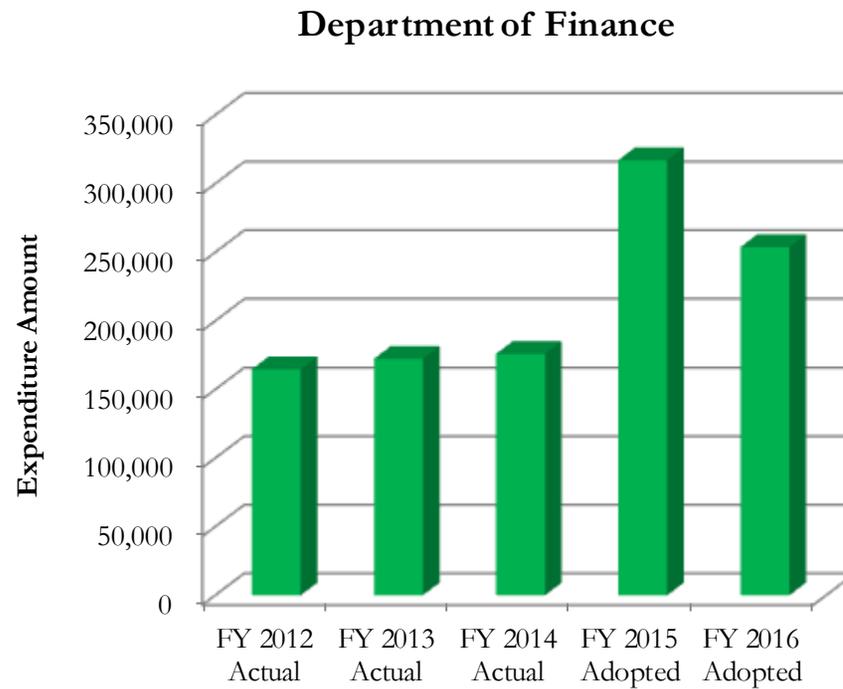
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREASURER (12410):</u>								
<i>Salaries & Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	296,257	314,225	319,879	328,856	316,600	(12,256)	-3.73%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare - Employer	21,170	22,665	23,065	25,157	24,300	(857)	-3.41%
4-100-12410-2210	Virginia Retirement System	42,009	39,197	39,829	36,269	35,500	(769)	-2.12%
4-100-12410-2215	Hybrid Premium	0	0	0	0	250	250	100.00%
4-100-12410-2310	Hospitalization Insurance	61,713	60,117	60,827	61,932	60,400	(1,532)	-2.47%
4-100-12410-2400	Group Life Insurance	829	1,508	1,542	2,189	1,520	(669)	-30.56%
4-100-12410-2600	Unemployment Insurance	710	638	551	711	710	(1)	-0.14%
4-100-12410-2700	Workers' Compensation Insurance	268	334	394	386	460	74	19.17%
4-100-12410-2900	Accrued Annual & Sick Leave	0	0	0	0	9,900	9,900	100.00%
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services	7,246	20,777	24,206	22,400	25,900	3,500	15.63%
4-100-12410-3310	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-100-12410-3320	Maintenance & Service Contract	18,919	2,919	3,313	3,115	1,260	(1,855)	-59.55%
4-100-12410-3600	Advertising	84	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	49,881	49,029	53,514	43,690	55,220	11,530	26.39%
4-100-12410-5230	Telecommunications	3,472	3,555	4,058	3,200	4,800	1,600	50.00%
4-100-12410-5510	Mileage	246	318	466	297	297	0	0.00%

TREASURER, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12410-5530	Food & Lodging	346	511	335	480	480	0	0.00%
4-100-12410-5540	Convention, Training, & Education	1,735	1,455	850	1,490	1,875	385	25.84%
4-100-12410-5810	Dues & Association Membership	1,740	640	1,740	1,470	1,395	(75)	-5.10%
4-100-12410-5897	Bank Service Charges	27,526	32,580	34,965	15,000	2,605	(12,395)	-82.63%
<i>Materials and Supplies:</i>								
4-100-12410-6001	Office Supplies	3,659	2,773	3,570	4,370	3,716	(654)	-14.97%
4-100-12410-6031	Tax Tickets-Local	468	0	0	0	0	0	0.00%
TOTAL TREASURER:		538,281	553,242	573,104	551,013	547,188	(3,825)	-0.69%

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 Expenditures

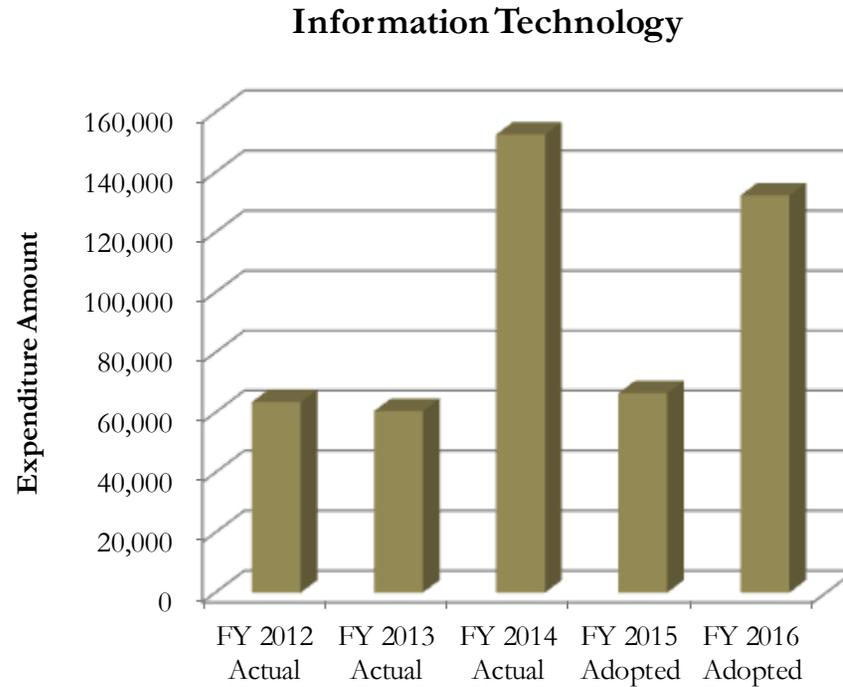
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEPARTMENT OF FINANCE (12440):								
<i>Salaries & Wages:</i>								
4-100-12440-1100	Salaries & Wages – Regular	118,164	122,349	127,986	226,621	178,665	(47,956)	-21.16%
4-100-12440-1200	Salaries & Wages-Overtime	0	1,771	1,340	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12440-2100	FICA/Medicare - Employer	8,596	9,014	9,019	17,336	13,670	(3,666)	-21.15%
4-100-12440-2210	Virginia Retirement System	16,281	15,274	13,853	25,001	19,950	(5,051)	-20.20%
4-100-12440-2310	Hospitalization Insurance	19,618	20,918	19,292	40,320	28,722	(11,598)	-28.76%
4-100-12440-2400	Group Life Insurance	322	587	532	1,490	860	(630)	-42.27%
4-100-12440-2600	Unemployment Insurance	237	213	187	406	406	0	0.00%
4-100-12440-2700	Workers' Compensation Insurance	160	197	155	259	360	101	39.00%
<i>Contractual Services:</i>								
4-100-12440-3500	Printing	0	0	0	0	600	600	100.00%
<i>Other Charges:</i>								
4-100-12440-5210	Postage	0	0	0	0	500	500	100.00%
4-100-12440-5230	Telecommunications	502	631	633	771	1,200	429	55.64%
4-100-12440-5510	Mileage	0	0	0	600	600	0	0.00%
4-100-12440-5530	Food & Lodging	0	0	0	750	2,600	1,850	246.67%
4-100-12440-5540	Convention, Training, & Education	0	0	0	1,000	2,800	1,800	180.00%
4-100-12440-5810	Dues & Association Membership	880	845	920	880	1,465	585	66.48%

DEPARTMENT OF FINANCE, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12440-6001	Office Supplies	0	87	952	250	1,450	1,200	480.00%
<i>Payment to Joint Operations:</i>								
4-100-12440-7000	Training School	0	519	1,001	1,500	0	(1,500)	-100.00%
<i>Capital Outlay:</i>								
4-100-12440-8202	Furniture & Fixtures	0	0	211	0	0	0	0.00%
TOTAL DEPARTMENT OF FINANCE:		164,759	172,404	176,081	317,184	253,848	(63,336)	-19.97%

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

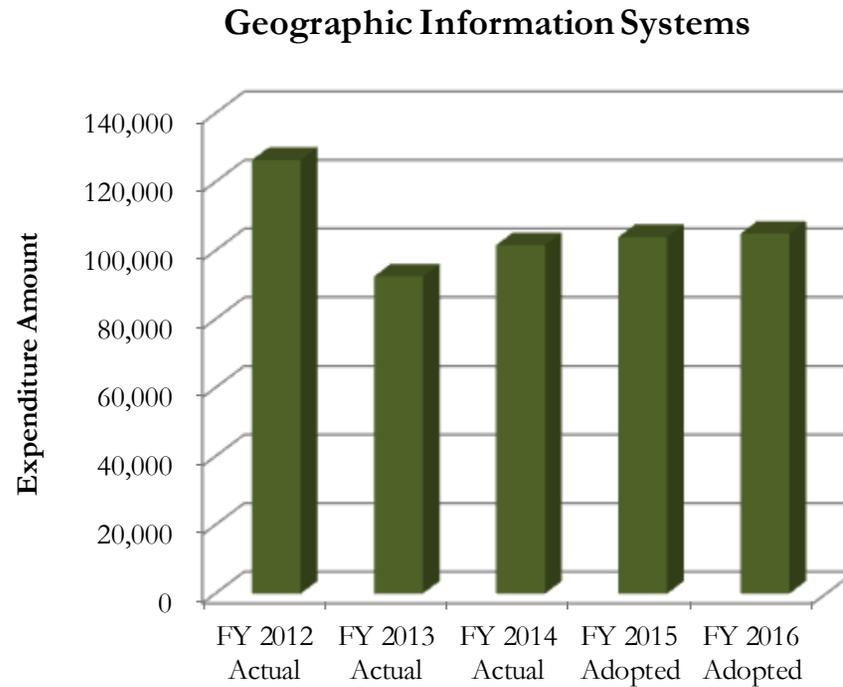
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
INFORMATION TECHNOLOGY (12510):								
<i>Salaries & Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	0	0	0	0	45,800	45,800	100.00%
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	0	0	0	0	3,510	3,510	100.00%
4-100-12510-2210	Virginia Retirement System	0	0	0	0	5,115	5,115	100.00%
4-100-12510-2310	Hospitalization Insurance	0	0	0	0	9,580	9,580	100.00%
4-100-12510-2400	Group Life Insurance	0	0	0	0	230	230	100.00%
4-100-12510-2600	Unemployment Insurance	0	0	0	0	105	105	100.00%
4-100-12510-2700	Workers' Compensation Insurance	0	0	0	0	115	115	100.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	22,951	20,882	36,269	27,038	27,200	162	0.60%
4-100-12510-3170	Professional Services	625	125	19,760	0	3,000	3,000	100.00%
4-100-12510-3310	Repairs & Maintenance	603	282	886	1,000	1,000	0	0.00%
4-100-12510-3320	Maintenance & Service Contract	15,587	17,095	11,525	12,143	12,200	57	0.47%
4-100-12510-3500	Printing & Binding	0	3,750	0	4,500	0	(4,500)	-100.00%
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,241	1,919	1,898	1,276	1,960	684	53.61%
4-100-12510-5309	Contractors Equipment Insurance	2,625	2,625	2,841	2,600	2,840	240	9.23%

INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	3,856	695	2,532	4,100	4,100	0	0.00%
4-100-12510-6012	Books & Supplies	0	0	0	100	100	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	0	0	0	0	1,800	1,800	100.00%
<i>Capital Outlay:</i>								
4-100-12440-8107	EDP Equipment Replacements	4,049	3,754	12,624	13,200	13,200	0	0.00%
4-100-12440-8202	Furniture & Fixtures	0	0	0	500	500	0	0.00%
4-100-12440-8207	EDP Equipment	11,985	9,355	64,321	0	0	0	0.00%
TOTAL INFORMATION SYSTEMS:		63,521	60,483	152,656	66,457	132,355	65,898	99.16%

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

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u>								
<i>Salaries & Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	61,239	63,756	65,030	68,712	69,560	848	1.23%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	4,685	4,877	4,975	5,257	5,325	68	1.29%
4-100-12540-2210	Virginia Retirement System	8,488	7,963	8,122	7,668	7,765	97	1.26%
4-100-12540-2400	Group Life Insurance	168	306	312	330	335	5	1.52%
4-100-12540-2600	Unemployment Insurance	118	106	94	102	102	0	0.00%
4-100-12540-2700	Workers' Compensation Insurance	15	11	80	78	93	15	19.23%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	3,175	0	0	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	30,875	14,375	15,072	16,300	16,300	0	0.00%
<i>Other Charges:</i>								
4-100-12540-3310	Repairs & Maintenance	357	158	157	500	500	0	0.00%
4-100-12540-5210	Postal Service	6	5	3	25	25	0	0.00%
4-100-12540-5230	Telecommunications	416	394	395	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	0	0	0	100	50	(50)	-50.00%
4-100-12540-6007	Repairs & Maintenance Supplies	52	79	61	200	200	0	0.00%

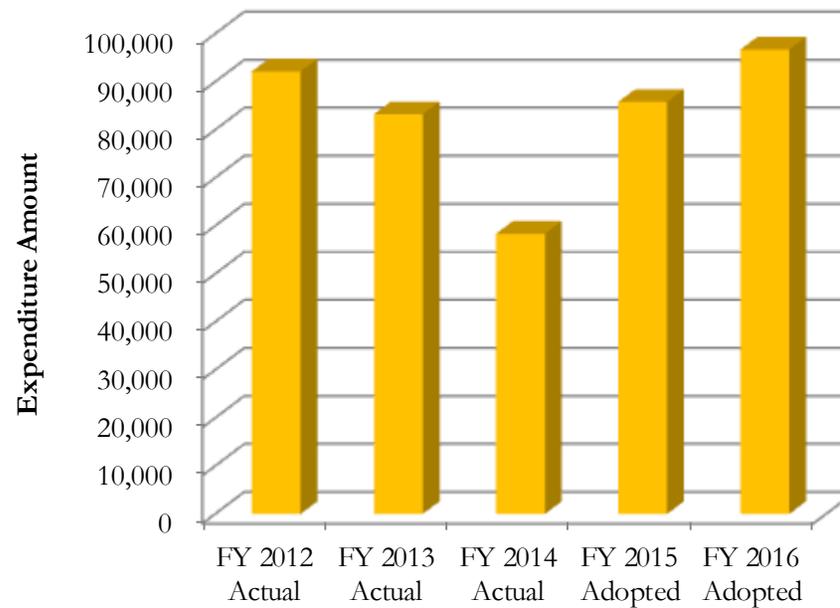
GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12540-6008	Vehicles Supplies (Gas)	0	0	89	100	100	0	0.00%
4-100-12540-6014	Operating Supplies	334	204	408	750	750	0	0.00%
<i>Capital Outlay:</i>								
4-100-12540-8207	EDP Equipment	16,479	233	6,825	0	0	0	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		126,407	92,467	101,622	103,972	104,955	983	0.95%

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

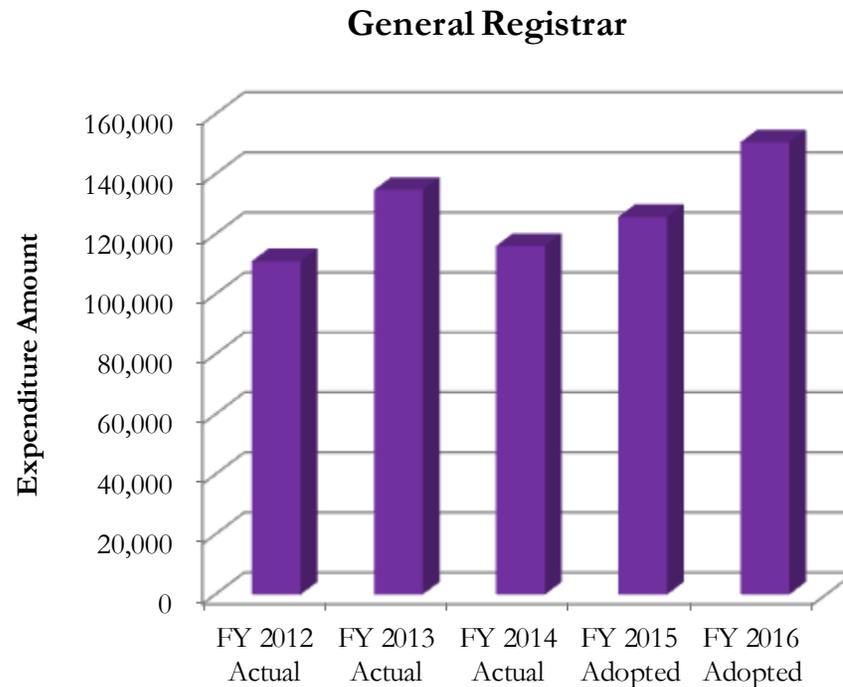
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ELECTORAL BOARD (13100):</u>								
<i>Salaries & Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	9,514	8,018	8,508	8,018	8,258	240	2.99%
4-100-13100-1300	Salaries & Wages - Part-Time	0	0	0	2,500	3,040	540	21.60%
4-100-13100-1700	Stipend for Services	40,379	35,376	23,895	39,375	41,000	1,625	4.13%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	728	613	651	805	835	30	3.73%
4-100-13100-2600	Unemployment Insurance	0	0	0	0	20	20	100.00%
4-100-13100-2700	Workers' Compensation Insurance	0	0	0	13	13	0	0.00%
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	7,397	4,674	4,864	4,700	8,200	3,500	74.47%
4-100-13100-3310	Repairs & Maintenance	9,090	11,712	7,093	9,378	9,598	220	2.35%
4-100-13100-3500	Printing	6,397	6,664	4,288	6,500	7,000	500	7.69%
4-100-13100-3600	Advertising	283	715	621	960	960	0	0.00%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	491	1,381	688	1,364	1,955	591	43.33%
4-100-13100-5230	Telecommunications	277	349	394	528	540	12	2.27%
4-100-13100-5309	Contractors Equipment Insurance	89	89	96	0	100	100	100.00%
4-100-13100-5420	Lease/Rent Building	2,100	2,700	1,050	450	900	450	100.00%
4-100-13100-5510	Mileage	3,377	2,729	2,352	4,705	4,705	0	0.00%

ELECTORAL BOARD, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5530	Food & Lodging	2,378	1,103	1,524	2,707	5,047	2,340	86.44%
4-100-13100-5540	Convention, Training, & Education	360	1,255	120	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	4,020	3,264	2,101	3,102	2,350	(752)	-24.24%
<i>Capital Outlay:</i>								
4-100-13100-8112	Voting Machines	608	2,477	0	0	0	0	0.00%
4-100-13100-8102	Furniture & Fixtures	4,541	0	0	0	1,500	1,500	100.00%
4-100-13100-8107	Optical Scan System	0	0	0	0	0	0	0.00%
TOTAL ELECTORAL BOARD:		92,153	83,244	58,367	85,795	96,711	10,916	12.72%

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

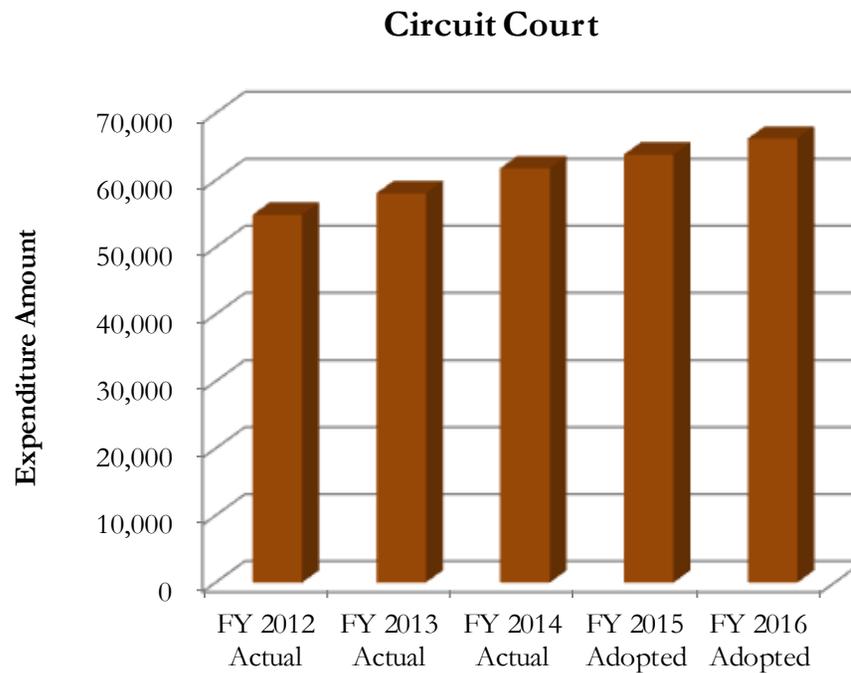
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL REGISTRAR (13200):								
<i>Salaries & Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	47,647	50,029	51,405	51,530	81,771	30,241	58.69%
4-100-13200-1300	Salaries & Wages - Part-Time	27,689	31,623	27,862	32,640	7,520	(25,120)	-76.96%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare - Employer	5,403	5,905	5,724	5,988	6,715	727	12.14%
4-100-13200-2210	Virginia Retirement System	6,756	6,226	6,374	5,684	9,125	3,441	60.54%
4-100-13200-2310	Hospitalization Insurance	11,793	11,970	11,951	12,432	22,382	9,950	80.04%
4-100-13200-2400	Group Life Insurance	133	240	247	340	395	55	16.18%
4-100-13200-2600	Unemployment Insurance	435	432	307	203	320	117	57.64%
4-100-13200-2700	Workers' Compensation Insurance	72	90	102	94	105	11	11.70%
<i>Contractual Services:</i>								
4-100-13200-3180	Contractual Services	720	0	0	0	0	0	0.00%
4-100-13200-3310	Repairs & Maintenance	875	742	157	2,218	2,280	62	2.80%
4-100-13200-3320	Maintenance & Service Contract	1,386	3,751	3,066	3,516	3,840	324	9.22%
4-100-13200-3500	Printing	0	0	0	200	300	100	50.00%
4-100-13200-3600	Advertising	1,009	1,031	327	1,750	3,500	1,750	100.00%
<i>Other Charges:</i>								
4-100-13200-5210	Postal Service	2,181	2,920	1,558	2,325	3,733	1,408	60.56%
4-100-13200-5230	Telecommunications	939	948	1,212	1,080	1,080	0	0.00%
4-100-13200-5510	Mileage	446	475	280	1,012	1,012	0	0.00%

GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13200-5530	Food & Lodging	1,098	694	1,023	1,939	1,939	0	0.00%
4-100-13200-5540	Convention, Training, & Education	460	(47)	345	470	470	0	0.00%
4-100-13200-5810	Dues & Association Membership	220	231	257	267	267	0	0.00%
<i>Materials and Supplies:</i>								
4-100-13200-6001	Office Supplies	1,806	1,992	1,416	2,146	2,814	668	31.13%
<i>Capital Outlay:</i>								
4-100-13200-8202	Furniture & Fixtures	0	0	0	0	1,105	1,105	100.00%
4-100-13200-8207	EDP Equipment	0	15,539	2,550	0	0	0	0.00%
TOTAL GENERAL REGISTRAR:		111,069	134,791	116,163	125,834	150,673	24,839	19.74%

CIRCUIT COURT

The Shenandoah Circuit Court is in the 26th 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

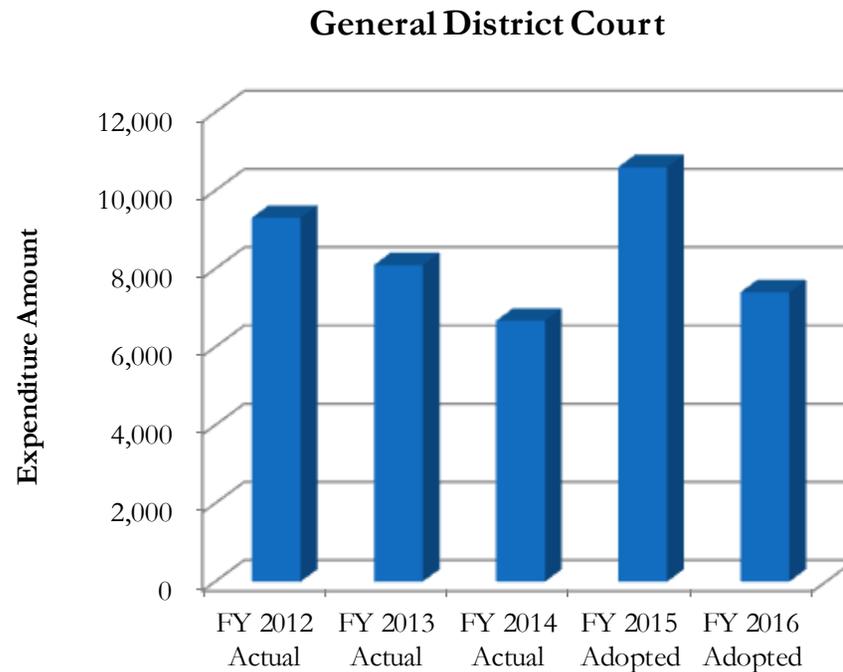
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CIRCUIT COURT (21100):								
<i>Salaries & Wages:</i>								
4-100-21100-1100	Salaries & Wages – Regular	36,661	39,047	39,828	41,132	41,640	508	1.23%
<i>Employee Benefits:</i>								
4-100-21100-2100	FICA/Medicare - Employer	2,805	2,923	2,889	3,147	3,185	38	1.21%
4-100-21100-2210	Virginia Retirement System	5,199	4,877	4,975	4,537	4,650	113	2.49%
4-100-21100-2310	Hospitalization Insurance	5,839	7,188	9,132	9,300	9,575	275	2.96%
4-100-21100-2400	Group Life Insurance	103	187	191	272	200	(72)	-26.37%
4-100-21100-2600	Unemployment Insurance	118	106	94	102	105	3	2.94%
4-100-21100-2700	Workers' Compensation Insurance	33	41	49	48	60	12	25.00%
<i>Contractual Services:</i>								
4-100-21100-3310	Repairs & Maintenance	0	0	0	250	250	0	0.00%
4-100-21100-3320	Maintenance & Service Contract	246	246	396	425	425	0	0.00%
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	312	247	322	450	450	0	0.00%
4-100-21100-5230	Telecommunications	1,405	1,583	1,556	1,600	1,600	0	0.00%
4-100-21100-5410	Lease/Purchase Equipment	820	620	1,427	1,100	1,400	300	27.27%
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	495	861	788	1,200	1,200	0	0.00%
4-100-21100-6012	Books & Supplies	849	153	152	300	0	(300)	-100.00%

CIRCUIT COURT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	0	0	0	0	1,500	1,500	100.00%
TOTAL CIRCUIT COURT EXPENDITURES:		54,883	58,079	61,798	63,863	66,240	2,377	3.72%

GENERAL DISTRICT COURT

The Shenandoah General District Court is in the 26th 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.

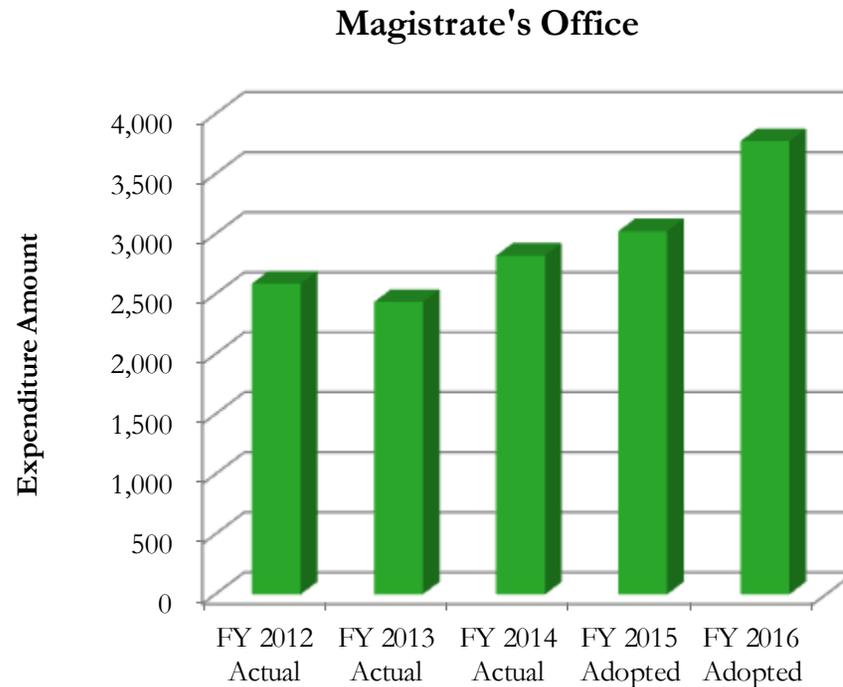


General District Court Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL DISTRICT COURT:								
General District Court (21200):								
<i>Contractual Services:</i>								
4-100-21200-3310	Repairs & Maintenance	0	0	0	100	0	(100)	-100.00%
4-100-21200-3320	Maintenance Service Contract	3,714	2,942	1,877	4,000	1,000	(3,000)	-75.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	47	0	100	100	600	500	500.00%
4-100-21200-5230	Telecommunications	3,409	3,835	3,417	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	1,491	1,220	1,135	1,800	1,800	0	0.00%
4-100-21200-6012	Books and Supplies	0	0	0	0	400	400	100.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	544	0	43	1,000	0	(1,000)	-100.00%
TOTAL GENERAL DISTRICT COURT:		9,305	8,097	6,672	10,600	7,400	(3,200)	-30.19%

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.



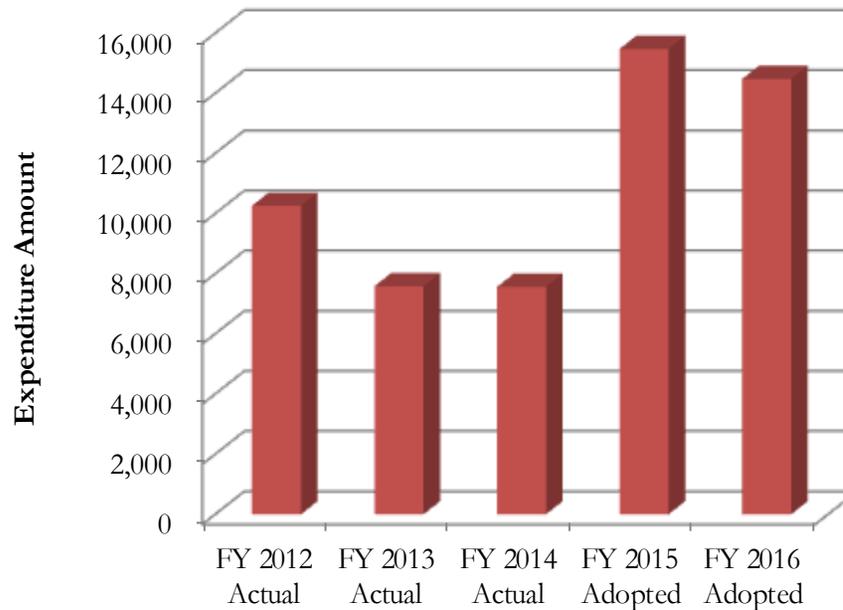
Magistrate’s Office Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
MAGISTRATES' OFFICE (21300):								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	185	294	56	400	400	0	0.00%
4-100-21300-3320	Maintenance and Service Contracts	0	0	0	0	0	0	100.00%
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	1,704	1,805	2,362	2,000	2,000	0	0.00%
4-100-21300-5810	Dues & Association Membership	25	25	25	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	411	161	212	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-21300-8202	Furniture & Fixtures	263	150	167	300	1,050	750	250.00%
TOTAL MAGISTRATES' OFFICE:		2,587	2,435	2,823	3,025	3,775	750	24.79%

JUVENILE & DOMESTIC RELATIONS COURT

The Shenandoah Juvenile & Domestic Relations Court is in the 26th 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



Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE/DOMESTIC RELATIONS (21500):								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	2,820	3,017	2,476	3,500	3,500	0	0.00%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	387	348	261	400	400	0	0.00%
4-100-21500-5230	Telecommunications	3,173	3,478	3,215	5,000	5,000	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	1,247	86	550	1,500	1,500	0	0.00%
4-100-21500-6004	Medical & Lab Supplies	175	207	135	400	400	0	0.00%
4-100-21500-6012	Books & Supplies	0	17	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	339	0	516	1,000	0	(1,000)	-100.00%

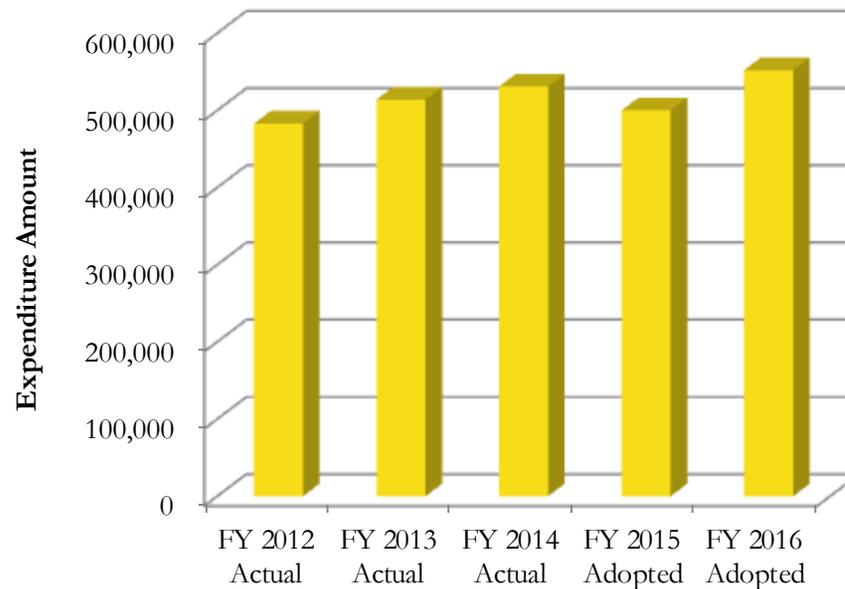
JUVENILE & DOMESTIC RELATIONS COURT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Juvenile & Domestic Relations Administration (Cost Center 001):</i>								
<i>Other Charges:</i>								
4-100-21500-5230-001	Telecommunications	712	0	0	0	0	0	0.00%
4-100-21500-5540-001	Convention, Training, & Education	0	0	0	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001-001	Office Supplies	1,406	434	409	1,500	1,500	0	0.00%
4-100-21500-6012-001	Books & Supplies	0	0	0	325	325	0	100.00%
TOTAL JUVENILE/DOMESTIC RELATIONS:		10,259	7,586	7,562	15,475	14,475	(1,000)	-6.46%

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

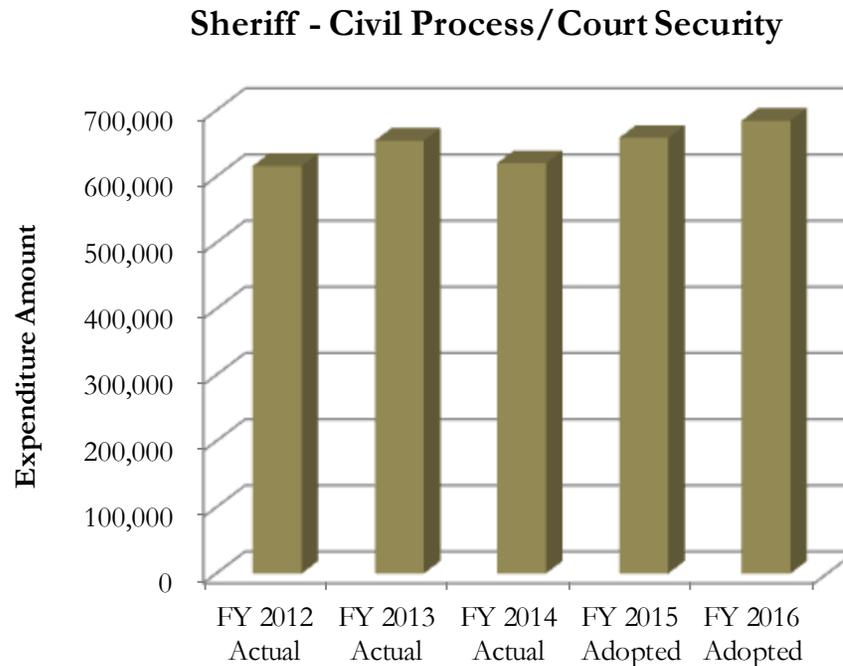
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY CLERK/CIRCUIT COURT (21600):								
<i>Salaries & Wages:</i>								
4-100-21600-1100	Salaries & Wages – Regular	300,353	318,227	326,624	332,549	334,490	1,941	0.58%
4-100-21600-1300	Salaries & Wages - Part-Time	18,326	19,492	16,615	18,377	18,745	368	2.00%
4-100-21600-1714	Jury & Jury Commissioners	4,850	14,200	8,378	4,500	4,500	0	0.00%
<i>Employee Benefits:</i>								
4-100-21600-2100	FICA/Medicare - Employer	23,052	24,484	24,643	26,892	27,023	131	0.49%
4-100-21600-2210	Virginia Retirement System	42,585	39,601	40,355	36,675	37,329	654	1.78%
4-100-21600-2310	Hospitalization Insurance	41,104	41,718	54,231	52,644	63,785	11,141	21.16%
4-100-21600-2400	Group Life Insurance	841	1,528	1,562	2,202	1,606	(596)	-27.06%
4-100-21600-2600	Unemployment Insurance	925	880	652	813	850	37	4.55%
4-100-21600-2700	Workers' Compensation Insurance	282	357	422	413	418	5	1.21%
<i>Contractual Services:</i>								
4-100-21600-3120	Professional Services (Audit)	3,974	0	8,185	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	268	176	0	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	28,756	34,966	28,476	0	38,500	38,500	0.00%
4-100-21600-3500	Printing	320	320	1,035	1,500	1,500	0	0.00%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Expenses:</i>								
4-100-21600-5210	Postal Service	2,020	5,782	5,281	6,000	5,000	(1,000)	-16.67%
4-100-21600-5230	Telecommunications	6,988	8,104	7,230	6,716	6,700	(16)	-0.24%
4-100-21600-5435	Rental Postage Meter/Scale	1,158	0	0	300	0	(300)	-100.00%
4-100-21600-5810	Dues & Association Membership	440	690	345	440	440	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21600-6001	Office Supplies	4,368	3,438	4,263	2,000	3,000	1,000	50.00%
4-100-21600-6004	Medical Supplies	0	0	0	0	150	150	0.00%
4-100-21600-6021	Record Books	1,838	0	1,357	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21600-8102	Furniture & Fixtures	375	0	1,313	500	500	0	0.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		482,825	513,962	530,968	500,021	552,036	52,015	10.40%

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.

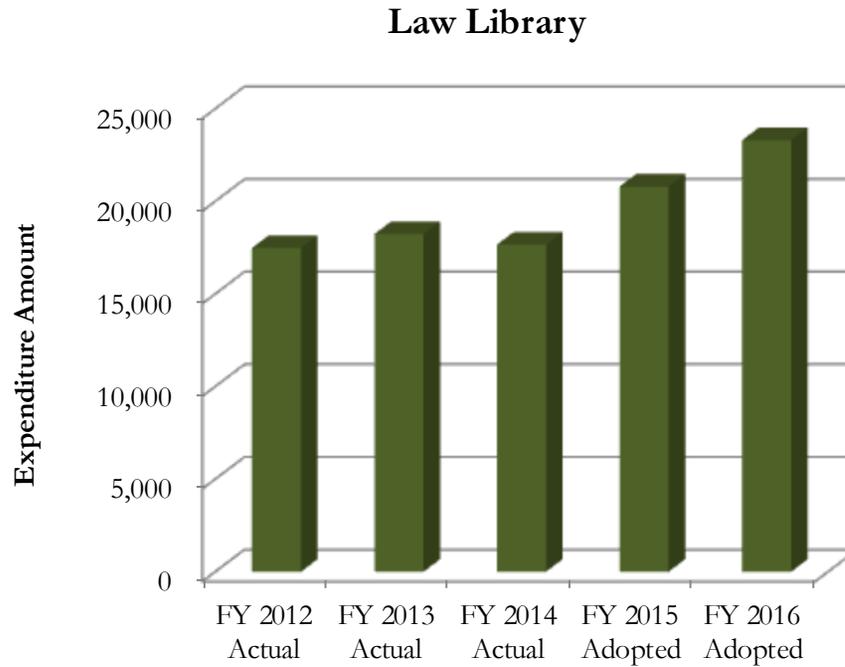


Sheriff – Civil Process/Court Security Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SHERIFF - COURTS (21700):</u>								
<i>Salaries & Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	224,177	263,147	225,924	303,890	301,340	(2,550)	-0.84%
4-100-21700-1300	Salaries & Wages - Part-Time	231,391	220,454	225,612	191,491	191,491	0	0.00%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	33,129	35,363	32,845	37,897	38,467	570	1.50%
4-100-21700-2210	Virginia Retirement System	31,020	31,302	27,989	33,519	33,630	111	0.33%
4-100-21700-2310	Hospitalization Insurance	73,561	77,628	75,105	68,208	89,526	21,318	31.25%
4-100-21700-2400	Group Life Insurance	613	1,207	1,083	2,005	1,446	(559)	-27.89%
4-100-21700-2600	Unemployment Insurance	2,588	2,271	1,509	813	2,250	1,437	176.75%
4-100-21700-2700	Workers' Compensation Insurance	4,715	5,785	6,883	6,896	8,180	1,284	18.62%
<i>Contractual Services:</i>								
4-100-21700-3320	Maintenance & Service Contract	0	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21700-6008	Vehicles Supplies (Gas)	9,944	11,454	16,760	8,000	12,078	4,078	50.98%
4-100-21700-6009	Auto Repairs & Maintenance	1,827	3,227	3,868	2,500	2,500	0	0.00%
4-100-21700-6010	Police Supplies	0	0	0	0	0	0	0.00%
4-100-21700-6011	Uniforms and Wearing Apparel	3,263	2,691	2,767	3,500	3,500	3,500	100.00%
TOTAL SHERIFF - COURTS:		616,228	654,530	620,346	658,719	684,408	25,689	3.90%

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.

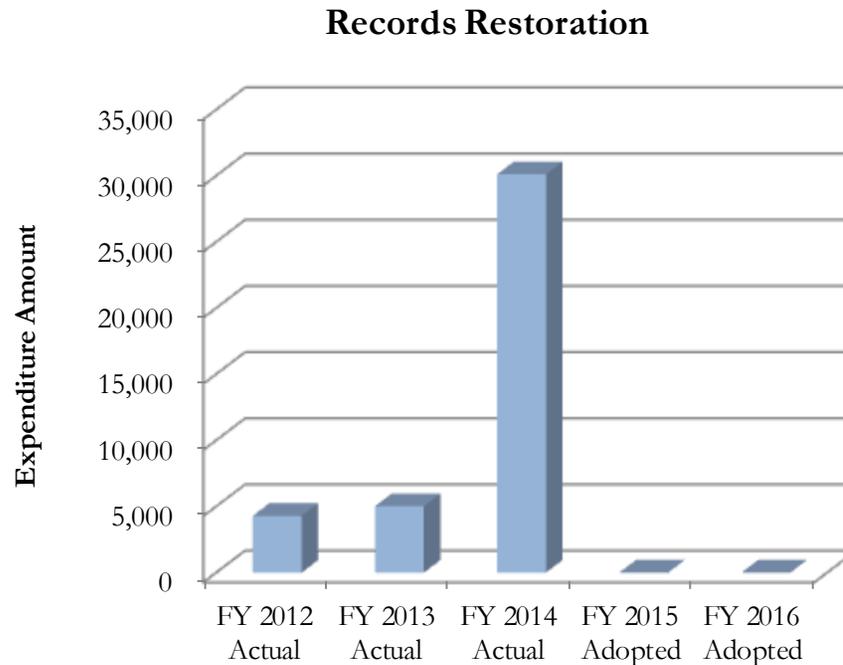


Law Library Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LAW LIBRARY (21800):</u>								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	0	0	0	0	14,000	14,000	100.00%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	1,391	1,325	1,216	1,800	1,800	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	16,089	16,907	16,449	19,000	6,000	(13,000)	-68.42%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	0	0	0	0	1,500	1,500	100.00%
TOTAL LAW LIBRARY:		17,479	18,232	17,665	20,800	23,300	2,500	12.02%

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.

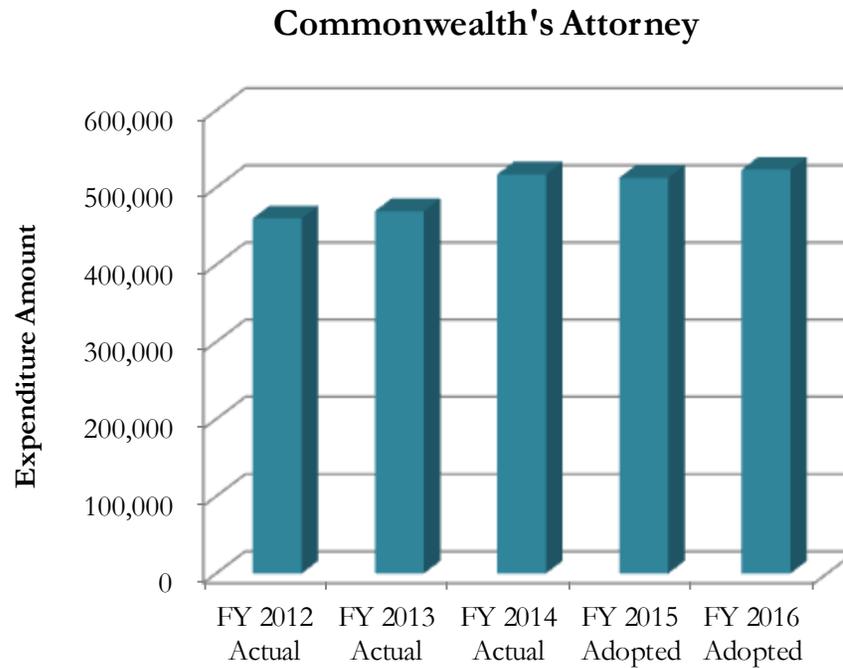


Records Restoration Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>RECORDS RESTORATION (21910):</u>								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	4,293	5,022	30,106	0	0	0	0.00%
TOTAL RECORDS RESTORATION:		4,293	5,022	30,106	0	0	0	0.00%

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

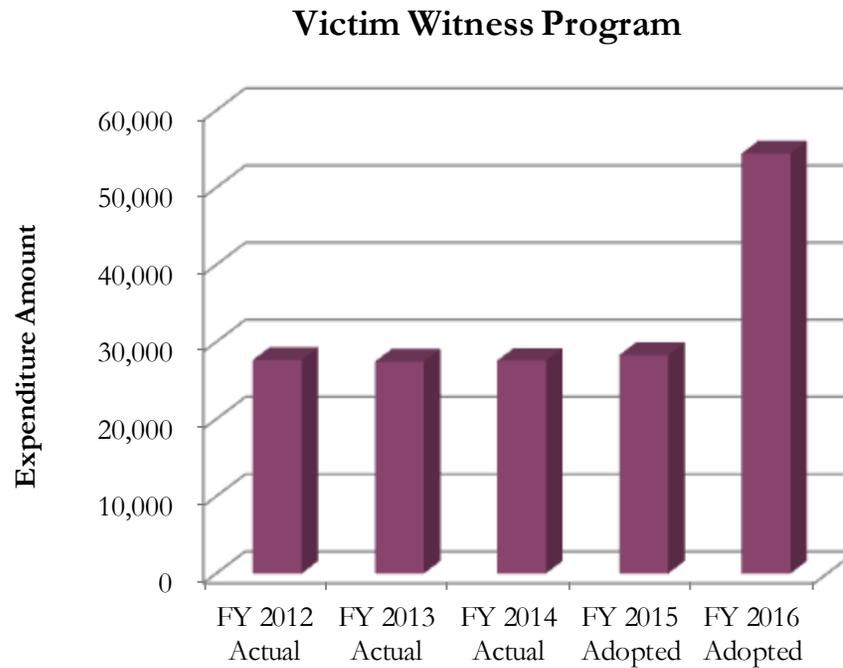
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMONWEALTH'S ATTORNEY (22100):</u>								
<i>Salaries & Wages:</i>								
4-100-22100-1100	Salaries & Wages – Regular	325,625	342,067	366,947	319,956	328,244	8,288	2.59%
4-100-22100-1300	Salaries & Wages - Part-Time	0	0	0	47,591	55,880	8,289	17.42%
<i>Employee Benefits:</i>								
4-100-22100-2100	FICA/Medicare - Employer	22,914	24,659	26,428	28,366	29,386	1,020	3.60%
4-100-22100-2210	Virginia Retirement System	43,515	36,797	39,523	35,291	36,632	1,341	3.80%
4-100-22100-2310	Hospitalization Insurance	48,039	47,565	51,785	52,752	44,763	(7,989)	-15.14%
4-100-22100-2400	Group Life Insurance	859	1,419	1,530	2,112	1,576	(536)	-25.38%
4-100-22100-2600	Unemployment Insurance	592	532	456	610	610	0	0.00%
4-100-22100-2700	Workers' Compensation Insurance	229	289	331	334	334	0	0.00%
<i>Contractual Services:</i>								
4-100-22100-3150	Professional Services	0	0	3,897	0	0	0	0.00%
4-100-22100-3166	Contractual Services	0	0	2,475	3,000	3,000	0	0.00%
4-100-22100-3310	Repairs & Maintenance	0	0	0	250	250	0	0.00%
4-100-22100-3320	Maintenance & Service Contract	514	240	2,521	2,434	2,434	0	0.00%

COMMONWEALTH'S ATTORNEY, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-22100-5210	Postal Service	352	414	1,167	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	4,720	5,853	7,368	6,672	6,672	0	0.00%
4-100-22100-5540	Convention, Training, & Education	167	0	0	0	0	0	0.00%
4-100-22100-5810	Dues & Association Membership	1,000	940	1,040	1,100	1,200	100	9.09%
<i>Materials and Supplies:</i>								
4-100-22100-6001	Office Supplies	8,784	4,948	6,124	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	0	2,814	4,284	4,000	4,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-22100-8107	EDP Equipment	2,724	980	1,152	3,000	3,000	0	0.00%
TOTAL COMMONWEALTH'S ATTORNEY:		460,034	469,517	517,027	512,668	523,181	10,513	2.05%

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.



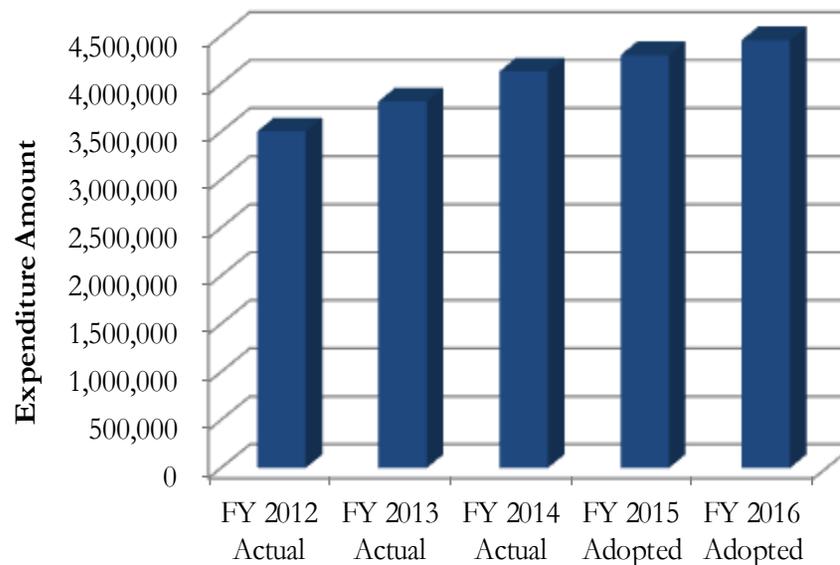
Victim Witness Program Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VICTIM-WITNESS (22200):</u>								
<i>Salaries & Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	20,945	22,074	22,074	22,074	38,332	16,258	73.65%
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare - Employer	1,602	1,689	1,689	1,688	2,932	1,244	73.70%
4-100-22200-2210	Virginia Retirement System	2,970	2,747	2,737	2,435	4,278	1,843	75.69%
4-100-22200-2310	Hospitalization Insurance	0	0	0	0	6,300	6,300	0.00%
4-100-22200-2400	Group Life Insurance	59	106	106	146	184	38	26.03%
4-100-22200-2600	Unemployment Insurance	118	106	65	101	101	0	0.00%
4-100-22200-2700	Workers' Compensation Insurance	18	23	27	27	32	5	18.52%
<i>Other Charges:</i>								
4-100-22200-5210	Postage	0	0	0	0	200	200	100.00%
4-100-22200-5230	Telecommunications	327	413	389	773	740	(33)	-4.27%
4-100-22200-5510	Mileage	244	103	43	166	441	275	165.66%
4-100-22200-5520	Convention, Training, & Education	49	0	0	240	240	0	0.00%
4-100-22200-5810	Dues & Association Membership	0	0	100	75	100	25	33.33%
<i>Materials and Supplies:</i>								
4-100-22200-6001	Office Supplies	1,334	200	348	583	545	(38)	-6.52%
TOTAL VICTIM-WITNESS:		27,666	27,462	27,578	28,308	54,425	26,117	92.26%

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

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - LAW ENFORCEMENT (31200):								
<i>Salaries & Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	1,816,331	1,992,536	2,124,386	2,374,893	2,374,893	0	0.00%
4-100-31200-1200	Salaries & Wages - Overtime	127,634	166,135	206,458	150,710	150,710	0	0.00%
4-100-31200-1300	Salaries & Wages - Part-Time	53,642	88,845	128,586	81,651	108,126	26,475	32.42%
4-100-31200-1700	Stipends - On-Call	0	0	864	16,158	16,158	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	142,358	160,905	176,847	199,455	202,700	3,245	1.63%
4-100-31200-2210	Virginia Retirement System	250,919	244,731	261,448	278,572	264,970	(13,602)	-4.88%
4-100-31200-2215	Hybrid Premium	0	0	59	0	100	100	100.00%
4-100-31200-2310	Hospitalization Insurance	342,755	379,528	417,181	467,772	504,191	36,419	7.79%
4-100-31200-2400	Group Life Insurance	4,954	9,484	10,086	16,672	11,340	(5,332)	-31.98%
4-100-31200-2600	Unemployment Insurance	6,939	6,566	5,924	6,096	6,096	0	0.00%
4-100-31200-2700	Workers' Compensation Insurance	20,062	25,837	33,434	48,312	48,312	0	0.00%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-31200-3110	Professional Health Services	3,449	8,936	8,158	7,833	4,088	(3,745)	-47.81%
4-100-31200-3164	Salary Study	0	36,000	0	0	0	0	0.00%
4-100-31200-3180	Contractual Services/Warrants	8,640	10,982	10,773	9,741	11,457	1,716	17.62%
4-100-31200-3310	Repairs & Maintenance	804	1,613	685	1,500	1,500	0	0.00%
4-100-31200-3320	Maintenance & Service Contract	10,918	13,714	14,938	28,846	39,351	10,505	36.42%
4-100-31200-3600	Advertising	151	72	495	460	498	38	8.26%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-31200-5210	Postal Service	3,462	3,611	3,592	3,654	3,654	0	0.00%
4-100-31200-5230	Telecommunications	41,071	53,667	64,326	54,494	61,399	6,905	12.67%
4-100-31200-5305	Auto Insurance	21,893	21,714	21,511	25,741	21,706	(4,035)	-15.68%
4-100-31200-5435	Rental Postage Meter/Scale	261	279	372	460	480	20	4.35%
4-100-31200-5510	Mileage	507	625	884	1,075	1,000	(75)	-6.98%
4-100-31200-5530	Food & Lodging	3,356	2,584	2,142	3,511	3,581	70	1.99%
4-100-31200-5540	Convention, Training, & Education	41,396	30,601	42,795	35,025	35,700	675	1.93%
4-100-31200-5550	Extradition of Prisoners	1,137	311	61	294	294	0	0.00%
4-100-31200-5810	Dues & Association Membership	3,640	3,845	4,076	4,441	4,646	205	4.62%
<i>Materials and Supplies:</i>								
4-100-31200-6001	Office Supplies	6,068	6,583	9,277	7,000	7,000	0	0.00%
4-100-31200-6008	Vehides Supplies (Gas)	137,942	132,596	132,077	170,202	143,205	(26,997)	-15.86%
4-100-31200-6009	Auto Repairs & Maintenance	65,566	40,415	45,961	45,000	45,000	0	0.00%
4-100-31200-6010	Police Supplies	69,794	57,853	62,518	63,897	63,897	0	0.00%
4-100-31200-6011	Uniforms and Wearing Apparel	10,940	10,829	11,949	10,825	10,825	0	0.00%
4-100-31200-6030	Drug Dog	731	962	961	2,160	1,000	(1,160)	-53.70%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000	Training School	49,480	53,320	55,180	48,980	49,600	620	1.27%
4-100-31200-7001	Special Task Force	14,005	17,059	12,615	17,500	17,500	0	0.00%
4-100-31200-7002	Gang Grant	3,182	3,681	2,710	3,500	3,500	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-31200-8103	Communication Equipment	33,334	3,167	0	7,200	5,000	(2,200)	-30.56%
4-100-31200-8105	Motor Vehides & Equipment	55,902	3,943	0	0	0	0	0.00%
4-100-31200-8202	Furniture & Fixtures	70	359	0	500	500	0	0.00%
4-100-31200-8207	EDP Equipment	18,618	117,856	126,901	103,490	142,932	39,442	38.11%
4-100-31200-8214	Range Site Improvements	1,222	905	1,502	1,000	1,500	500	50.00%
4-131-03120-0001	Asset Sharing Expenditures	0	0	0	0	86,504	86,504	100.00%
<u>DMV Grant Program:</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1201	Salaries & Wages-Overtime - DMV	23,545	19,862	23,386	0	23,000	23,000	100.00%
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,801	1,519	1,789	0	1,760	1,760	100.00%
<u>Forestry Grant Program:</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	5,517	5,651	6,176	0	7,200	7,200	100.00%
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	422	432	473	0	551	551	100.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

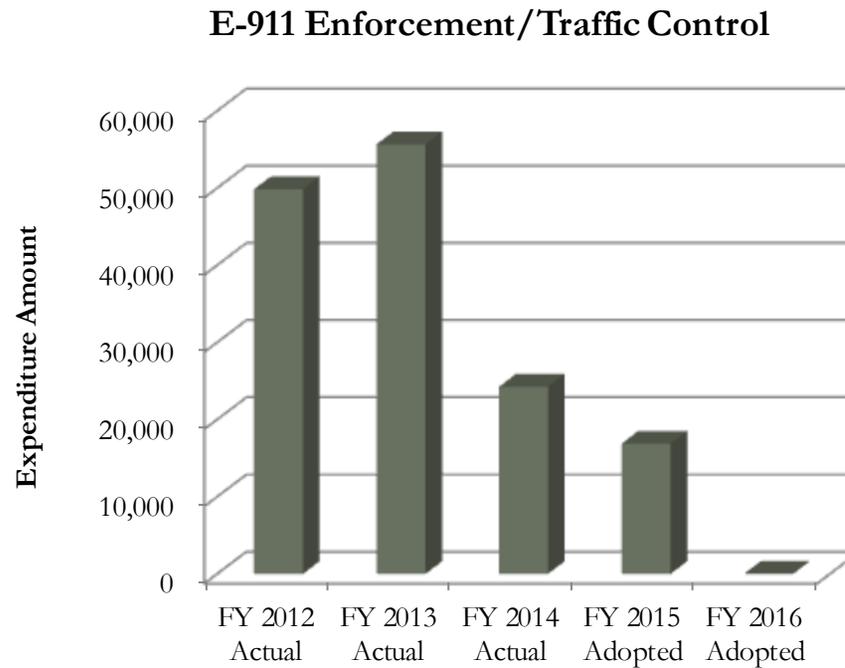
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Special Investigations:</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1203	Salaries & Wages - Overtime - ATF	78,931	44,513	49,419	0	0	0	100.00%
4-100-31200-1303	Salaries & Wages - Part-Time - ATF	0	0	21,888	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2103	FICA/Medicare - Employer - ATF	6,038	3,405	3,781	0	3,545	3,545	100.00%
<u>Gang Grant Program:</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1100-009	Salaries & Wages – Gang Grant	0	0	2,530	0	0	0	0.00%
4-100-31200-1200-009	Salaries & Wages-Overtime - Gang	5,151	2,550	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-009	FICA/Medicare - Employer - Gang	388	193	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-31200-5540-009	Convention, Training, & Education	139	0	0	0	0	0	0.00%
<u>Public Defender Fees:</u>								
<i>Contractual Services:</i>								
4-100-31200-3170-005	Professional Services - Public Defender	2,468	2,840	1,879	0	874	874	100.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Leadership Camp Program:</u>								
<i>Contractual Services:</i>								
4-100-31200-3180-006	Contractual Services - Youth Camp	6,629	20,962	11,664	0	14,449	14,449	100.00%
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	0	30	473	0	11,665	11,665	100.00%
<u>Project Lifesaver Program:</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	633	257	1,411	0	3,505	3,505	100.00%
<u>Project Backpack Program:</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	391	954	2,143	0	2,250	2,250	100.00%
TOTAL SHERIFF - LAW ENFORCEMENT:		3,505,187	3,815,816	4,128,744	4,298,620	4,523,712	225,092	5.24%

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.

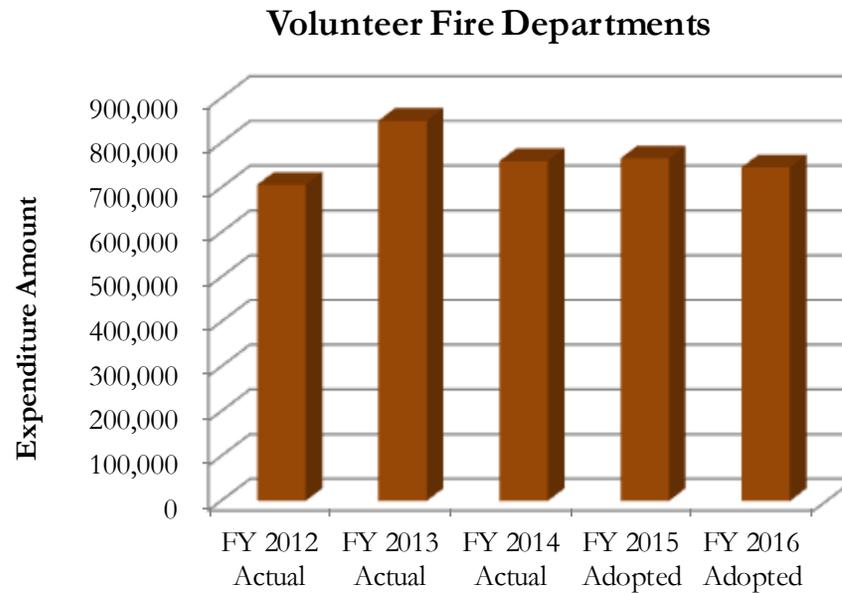


E-911 Enforcement/Traffic Control Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>E-911 ENFORCEMENT/TRAFFIC CONTROL (31400):</u>								
<i>Contractual Services:</i>								
4-100-31400-3180	Contractual Services	29,021	742	706	800	0	(800)	-100.00%
4-100-31400-3310	Repairs & Maintenance	5,979	8,111	1,744	8,500	0	(8,500)	-100.00%
<i>Other Charges:</i>								
4-100-31400-5230	Telecommunications	14,830	46,800	21,788	7,560	0	(7,560)	-100.00%
TOTAL E-911 ENFORCEMENT/TRAFFIC CONTROL:		49,830	55,654	24,239	16,860	0	(16,860)	-100.00%

VOLUNTEER FIRE DEPARTMENT

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

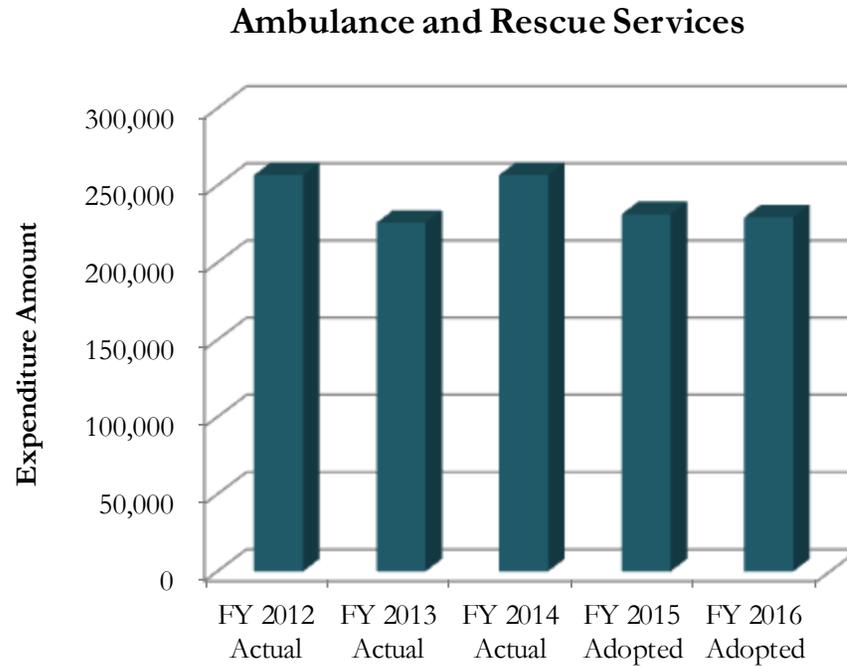


Volunteer Fire Department Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER FIRE DEPARTMENT (32200):</u>								
<i>Employee Benefits:</i>								
4-100-32200-2510	Group Accident/Sickness Insurance	15,200	15,200	15,200	15,200	15,200	0	0.00%
4-100-32200-2700	Workers' Compensation Insurance	51,470	57,577	71,915	62,993	62,993	0	0.00%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	0	0	1,000	1,750	1,750	0	0.00%
4-100-32200-3310	Repairs & Maintenance	12,194	3,438	4,421	10,861	10,861	0	0.00%
<i>Other Charges:</i>								
4-100-32200-5308	General Liability Insurance	89,000	89,000	90,054	89,000	89,000	0	0.00%
4-100-32200-5540	Convention, Training, & Education	2,070	3,380	4,499	4,500	4,500	0	0.00%
4-100-32200-5640	Contributions/Fire Departments	450,000	450,000	450,000	450,000	450,000	0	0.00%
4-100-32200-5641	State Fire Program Fund	7,440	138,458	59,416	56,247	56,247	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32200-6008	Vehicles Supplies (Gas)	79,583	92,666	63,034	75,000	55,000	(20,000)	-26.67%
TOTAL VOLUNTEER FIRE DEPARTMENT:		706,957	849,720	759,539	765,551	745,551	(20,000)	-2.61%

VOLUNTEER AMBULANCE AND RESCUE SERVICES

The Volunteer Ambulance and Rescue Services consist of funding made to the five volunteer rescue companies that serve Shenandoah County. Resources provided to the volunteer rescue companies are used to support the mission of providing emergency medical services to the residents of their service area. Similar to the financial and in-kind support of volunteer fire companies, contributions to volunteer rescue companies include annual contributions as well as operational costs.

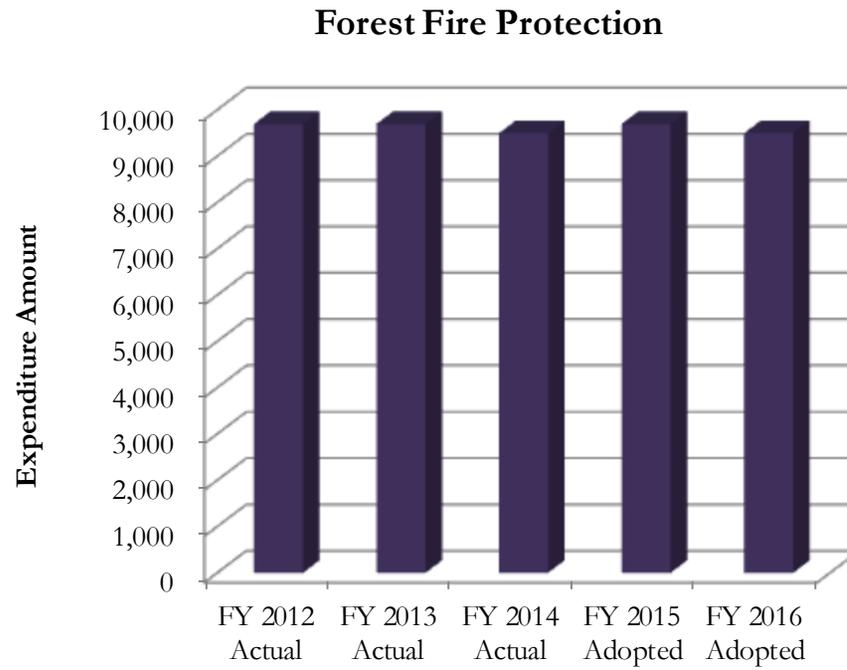


Volunteer Ambulance and Rescue Services Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER AMBULANCE & RESCUE SERVICES (32300):</u>								
<i>Employee Benefits:</i>								
4-100-32300-2510	Group Accident/Sickness Insurance	10,348	10,348	11,259	10,500	15,200	4,700	44.76%
4-100-32300-2700	Workers' Compensation Insurance	26,094	12,198	20,845	42,000	42,000	0	0.00%
<i>Contractual Services:</i>								
4-100-32300-3110	Professional Health Services	273	0	0	500	500	0	0.00%
4-100-32300-3310	Repairs & Maintenance	8,277	6,832	8,972	8,037	8,037	0	0.00%
<i>Other Charges:</i>								
4-100-32300-5308	General Liability Insurance	34,425	36,184	34,220	38,000	38,000	0	0.00%
4-100-32300-5642	Contributions/Rescue Squads	60,000	60,000	60,000	60,000	60,000	0	0.00%
4-100-32300-5643	Four for Life Funds	43,462	45,036	45,729	0	0	0	0.00%
4-100-32300-5644	Lord Fairfax EMS Council	12,424	12,424	12,424	12,424	13,665	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	0	0	728	0	0	0	0.00%
4-100-32300-6008	Vehicles Supplies (Gas)	61,462	42,891	62,628	60,000	52,000	(8,000)	-14.55%
TOTAL AMBULANCE & RESCUE SERVICES:		256,766	225,913	256,805	231,461	229,402	(2,059)	-0.90%

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.

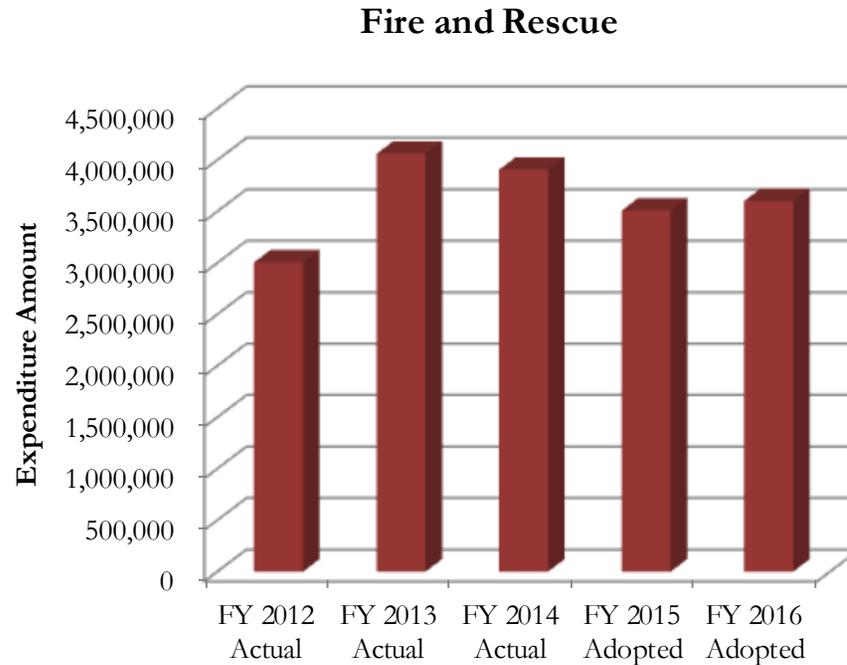


Forest Fire Protection Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
FOREST FIRE EXTINCTION SERVICE (32400):								
<i>Other Charges:</i>								
4-100-32400-5645	Support/State Forest Service	9,695	9,695	9,495	9,695	9,495	(200)	-2.06%
TOTAL FOREST FIRE EXTINCTION:		9,695	9,695	9,495	9,695	9,495	(200)	-2.06%

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

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE/RESCUE (32500):</u>								
<i>Salaries & Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	1,366,254	1,855,173	1,863,421	2,072,689	2,103,935	31,246	1.51%
4-100-32500-1200	Salaries & Wages – Overtime	270,509	365,587	515,037	117,732	204,000	86,268	73.27%
4-100-32500-1300	Salaries & Wages – Part-Time	43,639	38,226	45,610	53,519	35,199	(18,320)	-34.23%
4-100-32500-1700	Stipend for Services	0	0	0	30,962	32,000	1,038	3.35%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	122,682	165,533	176,911	171,742	182,540	10,798	6.29%
4-100-32500-2210	Virginia Retirement System	187,374	211,203	225,019	241,562	234,780	(6,782)	-2.81%
4-100-32500-2310	Hospitalization Insurance	255,224	321,335	353,816	402,216	401,606	(610)	-0.15%
4-100-32500-2400	Group Life Insurance	3,716	8,118	8,650	14,431	10,100	(4,331)	-30.01%
4-100-32500-2600	Unemployment Insurance	4,656	5,834	4,796	5,080	5,080	0	0.00%
4-100-32500-2700	Workers' Compensation Insurance	37,792	55,232	72,884	69,962	74,465	4,503	6.44%
<i>Contractual Services:</i>								
4-100-32500-3110	Professional Health Services	28,615	40,299	31,504	22,594	23,274	680	3.01%
4-100-32500-3150	Professional Services	350	0	0	0	0	0	0.00%
4-100-32500-3310	Repairs & Maintenance	5,977	5,824	12,868	9,266	11,266	2,000	21.58%
4-100-32500-3320	Maintenance & Service Contract	445	59,583	55,593	64,389	47,525	(16,864)	-26.19%

FIRE AND RESCUE, CONTINUED

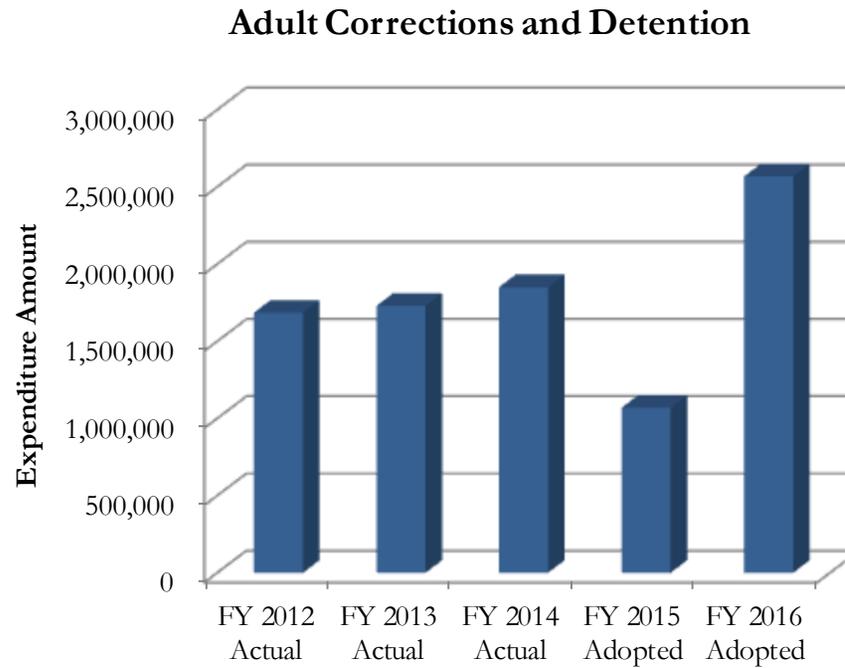
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-32500-5210	Postal Service	564	506	475	450	450	0	0.00%
4-100-32500-5230	Telecommunications	8,610	7,828	7,817	11,472	7,867	(3,605)	-31.42%
4-100-32500-5305	Auto Insurance	6,336	6,712	6,967	7,000	7,250	250	3.57%
4-100-32500-5309	Contractor Equipment Insurance	127	127	138	0	130	130	100.00%
4-100-32500-5510	Mileage	0	0	0	0	0	0	0.00%
4-100-32500-5530	Food & Lodging	3,978	5,644	5,957	6,771	7,427	656	9.69%
4-100-32500-5540	Convention, Training, & Education	8,228	12,069	8,294	14,834	13,867	(967)	-6.52%
4-100-32500-5810	Dues & Association Membership	1,661	1,834	769	1,009	1,234	225	22.30%
<i>Materials and Supplies:</i>								
4-100-32500-6001	Office Supplies	5,883	5,610	8,516	4,500	4,500	0	0.00%
4-100-32500-6002	Food Supplies	40	421	462	500	500	0	0.00%
4-100-32500-6004	Medical & Lab Supplies	48,120	66,464	56,076	48,000	55,000	7,000	14.58%
4-100-32500-6008	Vehicles Supplies (Gas)	42,045	52,360	51,832	46,000	39,384	(6,616)	-14.38%
4-100-32500-6009	Auto Repairs & Maintenance	25,075	30,311	27,409	17,000	17,000	0	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	15,805	54,860	42,780	26,000	29,000	3,000	11.54%
4-100-32500-6012	Books & Supplies	5,974	5,613	7,931	8,631	8,400	(231)	-2.68%
4-100-32500-6013	Training Supplies	6,289	4,925	7,696	5,000	5,000	0	0.00%
4-100-32500-6014	Operating Supplies	221,686	405,617	9,951	8,000	8,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-32500-8101	Machinery and Equipment	167,471	1,600	32,432	0	0	0	0.00%
4-100-32500-8105	Vehicle (ALS Units)	50,228	246,309	236,627	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	0	3,135	659	0	3,500	3,500	100.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Local Emergency Management Program Grant (LEMPG):</u>								
<i>Other Charges:</i>								
4-100-32500-5530-001	Food & Lodging - LEMPG	2,023	3,023	2,315	3,500	3,500	0	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	1,296	1,417	1,234	2,500	2,500	0	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	0	150	300	200	200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001-001	Office Supplies - LEMPG	1,624	295	0	1,000	1,000	0	0.00%
4-100-32500-6012-001	Books & Supplies - LEMPG	0	407	466	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	12,848	8,287	19,581	14,309	14,309	0	0.00%
<i>Capital Outlay:</i>								
4-100-32500-8207-003	EDP Equipment - LEMPG	40,024	0	0	0	0	0	0.00%
<u>Office of Emergency Medical Services Grant (OEMSG)</u>								
<i>Capital Outlay:</i>								
4-100-32500-8101-007	Machinery and Equipment - OEMSG	0	0	410	0	0	0	0.00%
TOTAL FIRE/RESCUE:		3,003,166	4,057,470	3,903,200	3,504,822	3,597,788	92,966	2.65%

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.

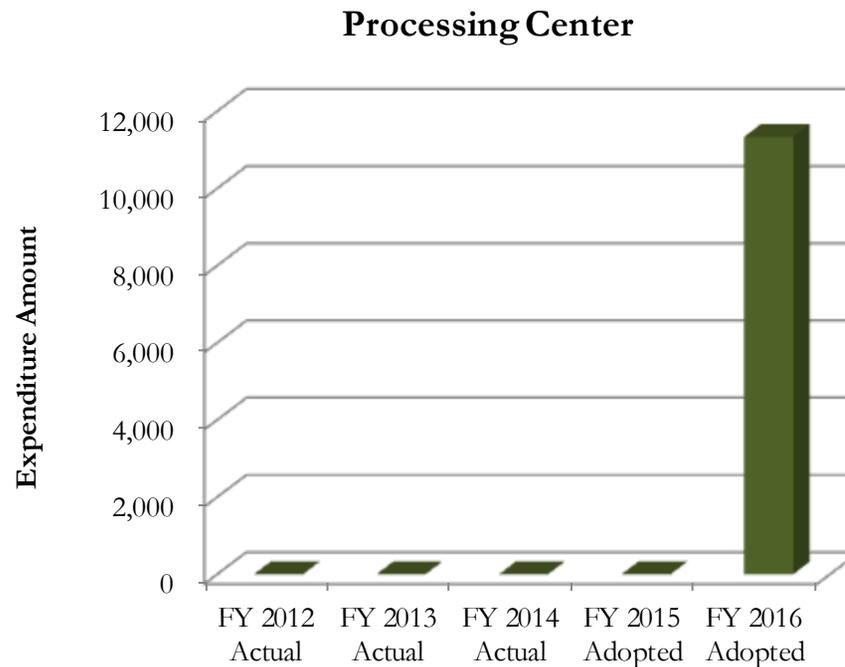


Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ADULT CORRECTIONS & DETENTION (33100):</u>								
4-100-33100-9999	Local Jail	1,685,272	1,729,549	1,850,317	0	0	0	0.00%
4-100-33100-5851	RSW Regional Jail	0	0	0	1,069,094	2,567,933	1,498,839	140.20%
TOTAL ADULT CORRECTIONS & DETENTION:		1,685,272	1,729,549	1,850,317	1,069,094	2,567,933	1,498,839	140.20%

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.

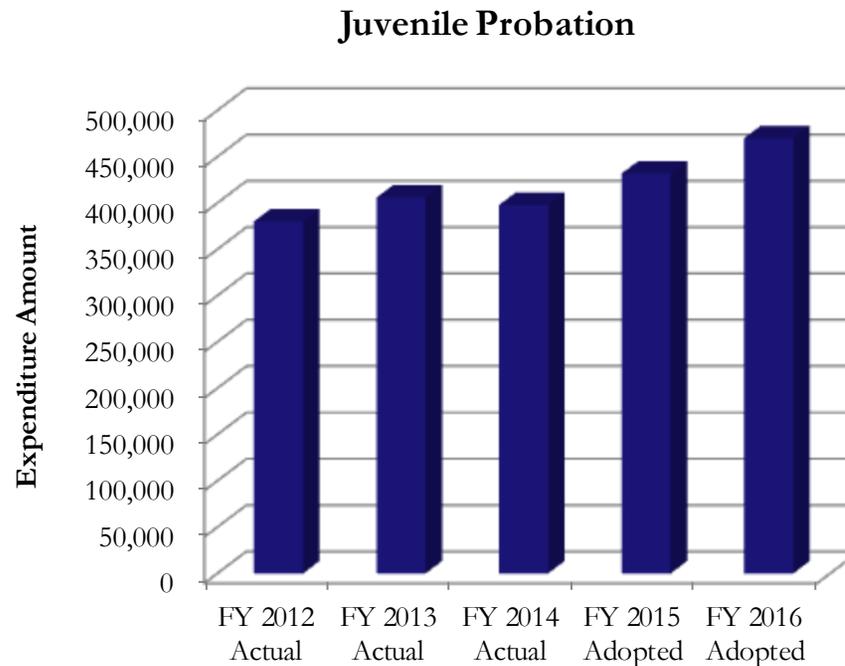


Processing Center Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PROCESSING CENTER (33200):								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	0	0	0	0	5,198	5,198	100.00%
4-100-33200-3310	Repair & Maintenance Services	0	0	0	0	200	200	100.00%
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	0	0	0	0	1,000	1,000	100.00%
4-100-33200-5230	Telecommunications	0	0	0	0	4,788	4,788	100.00%
<i>Materials and Supplies:</i>								
4-100-33200-6007	Repair & Maintenance Supplies	0	0	0	0	150	150	100.00%
4-100-33200-6008	EDP Equipment	0	0	0	0	0	0	100.00%
TOTAL PROCESSING CENTER:		0	0	0	0	11,336	11,336	100.00%

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.

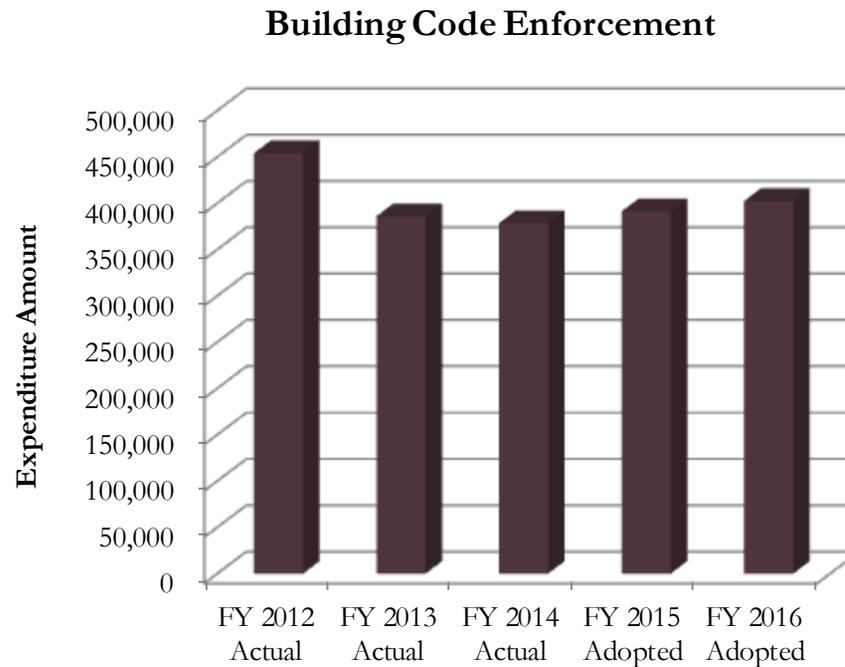


Juvenile Probation Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE PROBATION (33300):								
<i>Contractual Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCA	29,187	32,664	30,534	30,904	30,904	0	0.00%
<i>Other Charges:</i>								
4-100-33300-5110	Electrical Services	41	0	0	0	0	0	0.00%
4-100-33300-5130	Water & Sewer	14,196	8,124	0	0	0	0	0.00%
4-100-33300-5230	Telecommunications	3,850	2,654	2,780	2,960	2,960	0	0.00%
4-100-33300-5420	Lease/Rent Building	0	0	0	0	0	0	0.00%
4-100-33300-5842	Juvenile Center	0	150	0	0	0	0	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	332,752	361,688	364,070	397,390	435,498	38,108	9.59%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	191	216	300	0	300	300	100.00%
4-100-33300-6001-001	Office Supplies	0	300	242	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-33300-8102-002	Machinery & Equipment- Truancy	0	58	0	0	0	0	0.00%
4-100-33300-8202	Furniture & Fixtures	0	0	0	250	0	(250)	-100.00%
TOTAL JUVENILE PROBATION:		380,217	405,855	397,926	431,804	469,962	38,158	8.84%

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

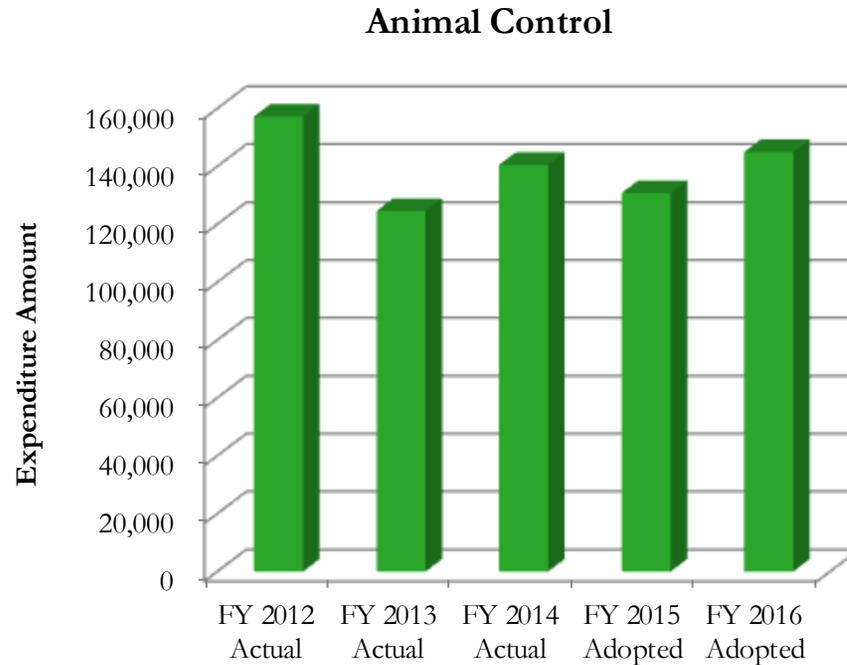
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CODE ENFORCEMENT (34410):</u>								
<i>Salaries & Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	301,347	257,616	246,233	255,409	256,300	891	0.35%
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	21,968	18,816	17,678	19,539	19,607	68	0.35%
4-100-34410-2210	Virginia Retirement System	39,201	29,086	30,157	28,171	28,604	433	1.54%
4-100-34410-2310	Hospitalization Insurance	52,829	44,908	48,877	49,500	60,678	11,178	22.58%
4-100-34410-2400	Group Life Insurance	774	1,124	1,159	1,685	1,230	(455)	-27.02%
4-100-34410-2600	Unemployment Insurance	829	1,048	760	610	830	220	36.07%
4-100-34410-2700	Workers' Compensation Insurance	3,334	3,281	3,415	3,313	3,374	61	1.84%
<i>Contractual Services:</i>								
4-100-34410-3150	Professional Services	0	0	95	0	0	0	0.00%
4-100-34410-3320	Maintenance & Service Contract	2,899	2,325	3,401	1,125	1,125	0	0.00%
4-100-34410-3500	Printing	254	155	105	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	641	621	1,036	1,000	1,000	0	0.00%
4-100-34410-5230	Telecommunications	1,941	2,654	2,479	1,900	1,900	0	0.00%
4-100-34410-5305	Auto Insurance	2,199	1,744	1,763	1,940	1,940	0	0.00%
4-100-34410-5510	Mileage	103	158	0	0	0	0	0.00%

BUILDING CODE ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-5530	Food & Lodging	629	381	1,007	5,450	5,402	(48)	-0.88%
4-100-34410-5540	Convention, Training, & Education	1,903	943	1,960	1,705	2,245	540	31.67%
4-100-34410-5810	Dues & Association Membership	230	150	275	225	845	620	275.56%
<i>Materials and Supplies:</i>								
4-100-34410-6001	Office Supplies	1,168	2,067	1,093	1,500	1,500	0	0.00%
4-100-34410-6008	Vehicles Supplies (Gas)	11,017	9,489	9,966	12,000	9,800	(2,200)	-18.33%
4-100-34410-6009	Auto Repairs & Maintenance	6,512	6,188	2,146	2,500	2,500	0	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	533	495	193	775	775	0	0.00%
4-100-34410-6045	Code Books	891	449	4,425	1,000	1,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-34410-8105	Vehicle (Code Enforcement)	0	0	0	0	0	0	0.00%
4-100-34410-8201	Machinery and Equipment	0	219	109	250	250	0	0.00%
4-100-34410-8202	Furniture and Fixtures	0	474	0	250	250	0	0.00%
4-100-34410-8203	Communications Equipment	2,852	0	0	400	400	0	0.00%
4-100-34410-8207	EDP Equipment	0	1,541	112	300	300	0	0.00%
TOTAL CODE ENFORCEMENT:		454,055	385,931	378,444	391,098	402,405	11,307	2.89%

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

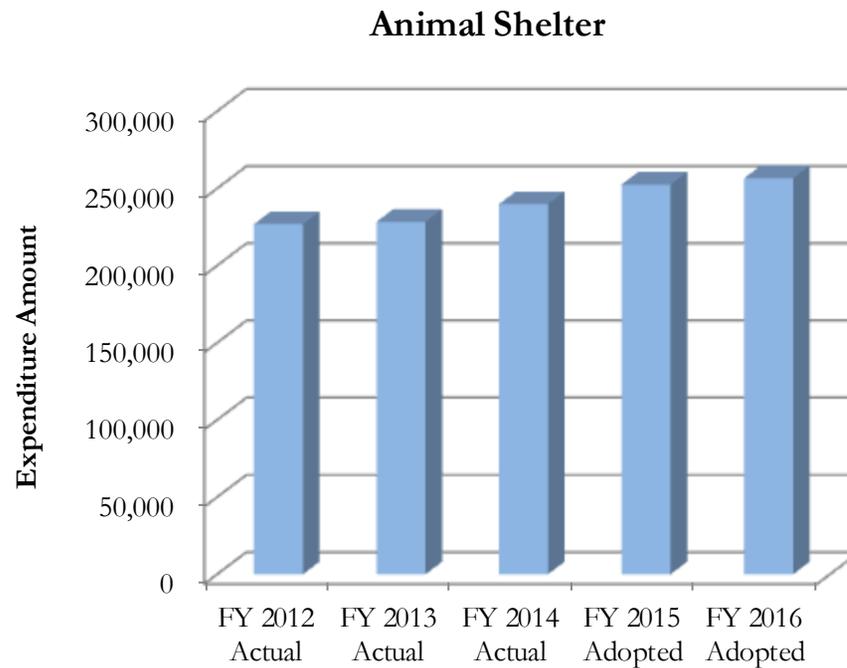
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL CONTROL (35100):</u>								
<i>Salaries & Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	71,924	72,077	79,090	74,542	78,260	3,718	4.99%
4-100-35100-1200	Salaries & Wages-Part-Time	0	0	0	0	0	0	0.00%
4-100-35100-1700	Stipends - On-Call	0	0	179	0	2,574	2,574	100.00%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	5,164	4,942	6,047	5,703	6,184	481	8.44%
4-100-35100-2210	Virginia Retirement System	9,888	8,874	8,935	8,222	8,411	189	2.30%
4-100-35100-2310	Hospitalization Insurance	14,655	20,405	16,491	15,456	22,381	6,925	44.80%
4-100-35100-2400	Group Life Insurance	195	342	346	492	365	(127)	-25.76%
4-100-35100-2600	Unemployment Insurance	237	213	221	203	223	20	9.85%
4-100-35100-2700	Workers' Compensation Insurance	468	672	925	1,038	1,058	20	1.93%
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	0	0	0	0	1,452	1,452	100.00%
4-100-35100-3320	Maintenance & Service Contract	0	0	0	0	936	936	100.00%
<i>Other Charges:</i>								
4-100-35100-5230	Telecommunications	351	1,177	2,273	2,202	2,525	323	14.67%
4-100-35100-5305	Auto Insurance	880	1,308	882	1,347	1,347	0	0.00%

ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35100-5540	Convention, Training, & Education	0	0	0	1,000	1,240	240	24.00%
4-100-35100-5810	Dues and Memberships	0	0	0	0	45	45	100.00%
4-100-35100-5820	Claims/Seized Animal Care	2,031	144	300	1,850	1,000	(850)	-45.95%
<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)	9,093	10,369	10,750	11,968	11,325	(643)	-5.37%
4-100-35100-6009	Auto Repairs & Maintenance	2,127	2,549	7,002	4,369	3,200	(1,169)	-26.76%
4-100-35100-6010	Police Supplies	0	0	0	0	0	0	100.00%
4-100-35100-6011	Uniforms and Wearing Apparel	244	782	1,259	789	821	32	4.06%
4-100-35100-6033	Dog Tags	571	616	595	617	617	0	0.00%
4-100-35100-6099	Dog Warden Supplies	275	125	5,219	1,003	1,003	0	0.00%
<i>Capital Outlay:</i>								
4-100-35100-8105	Vehide (Animal Control)	39,152	0	0	0	0	0	0.00%
TOTAL ANIMAL CONTROL:		157,253	124,595	140,513	130,800	144,967	14,167	10.83%

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

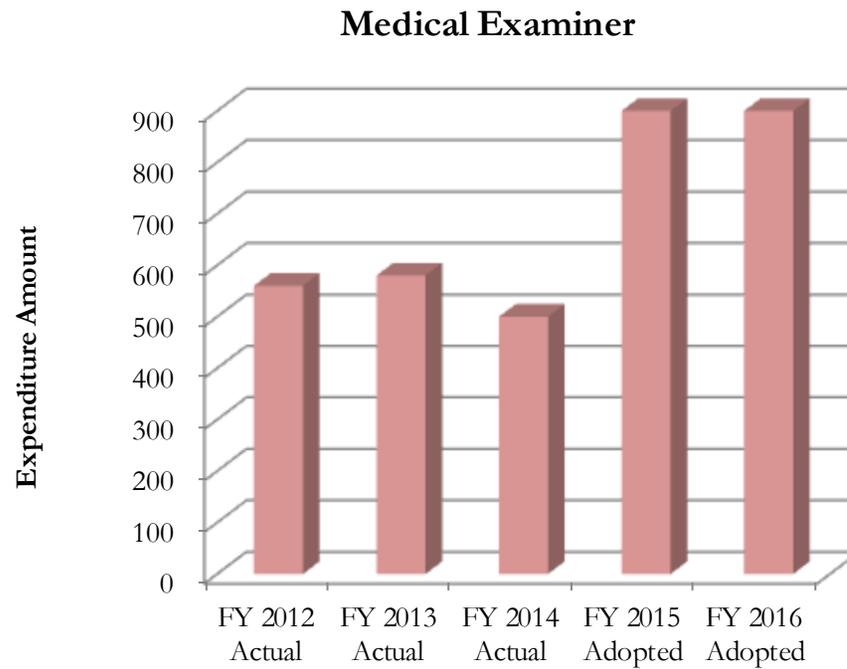
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL SHELTER (35200):</u>								
<i>Salaries & Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	112,427	117,139	119,538	130,967	132,584	1,617	1.23%
4-100-35200-1300	Salaries & Wages – Part-Time	12,285	11,298	10,613	14,397	14,685	288	2.00%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare - Employer	9,380	9,663	9,735	10,019	11,266	1,247	12.45%
4-100-35200-2210	Virginia Retirement System	15,595	14,630	14,923	14,616	14,797	181	1.24%
4-100-35200-2310	Hospitalization Insurance	23,356	23,704	24,184	24,624	25,363	739	3.00%
4-100-35200-2400	Group Life Insurance	308	562	573	629	637	8	1.27%
4-100-35200-2600	Unemployment Insurance	572	536	389	508	508	0	0.00%
4-100-35200-2700	Workers' Compensation Insurance	949	1,196	1,422	1,379	1,412	33	2.39%
<i>Contractual Services:</i>								
4-100-35200-3319	Repairs & Maintenance	445	704	438	500	500	0	0.00%
4-100-35200-3320	Maintenance & Service Contract	2,287	2,236	2,289	2,130	2,130	0	0.00%
4-100-35200-3500	Printing	381	401	218	400	400	0	0.00%
4-100-35200-3600	Advertising	0	0	0	50	50	0	0.00%
<i>Other Charges:</i>								
4-100-35200-5110	Electrical Services	10,420	9,778	10,140	10,000	10,000	0	0.00%
4-100-35200-5120	Heating Services	1,568	2,084	3,448	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	308	390	373	400	400	0	0.00%

ANIMAL SHELTER, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35200-5210	Postal Service	98	71	108	150	150	0	0.00%
4-100-35200-5230	Telecommunications	2,448	2,704	4,749	2,400	2,400	0	0.00%
4-100-35200-5305	Auto Insurance	440	436	882	450	933	483	107.33%
4-100-35200-5510	Mileage	11	29	6	100	100	0	0.00%
4-100-35200-5530	Food & Lodging	0	0	0	500	500	0	0.00%
4-100-35200-5540	Convention, Training, & Education	0	0	0	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	689	0	0	500	500	0	0.00%
4-100-35200-5810	Dues & Association Membership	0	0	787	100	100	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35200-6001	Office Supplies	1,243	2,097	1,358	2,000	2,000	0	0.00%
4-100-35200-6002	Food Supplies	662	0	51	0	0	0	0.00%
4-100-35200-6004	Medical & Lab Supplies	10,941	10,306	11,055	10,500	10,500	0	0.00%
4-100-35200-6005	Laundry/ Housekeeping Services	2,898	2,201	994	4,000	4,000	0	0.00%
4-100-35200-6007	Repairs & Maintenance Supplies	0	0	0	300	300	0	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	588	578	660	550	550	0	0.00%
4-100-35200-6009	Auto Repairs & Maintenance	0	0	5	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	889	1,546	715	1,000	1,000	0	0.00%
4-100-35200-6014	Operating Supplies	4,581	2,464	6,006	4,000	4,000	0	0.00%
4-100-35200-6030	Dog and Cat Food	125	183	35	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	10,677	9,803	14,063	10,000	10,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-35200-8102	Furniture and Fixtures	224	59	0	500	500	0	0.00%
4-100-35200-8107	EDP Equipment	0	1,541	0	500	0	(500)	-100.00%
TOTAL ANIMAL SHELTER:		226,795	228,335	239,759	252,469	256,565	4,096	1.62%

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.

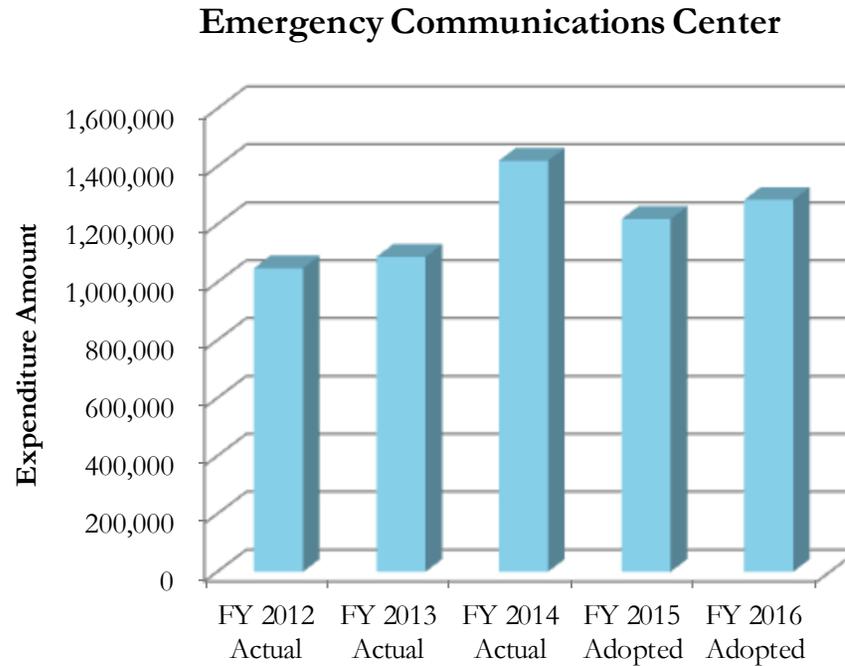


Medical Examiner Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
MEDICAL EXAMINER (35300):								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	560	580	500	900	900	0	0.00%
TOTAL MEDICAL EXAMINER:		560	580	500	900	900	0	0.00%

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

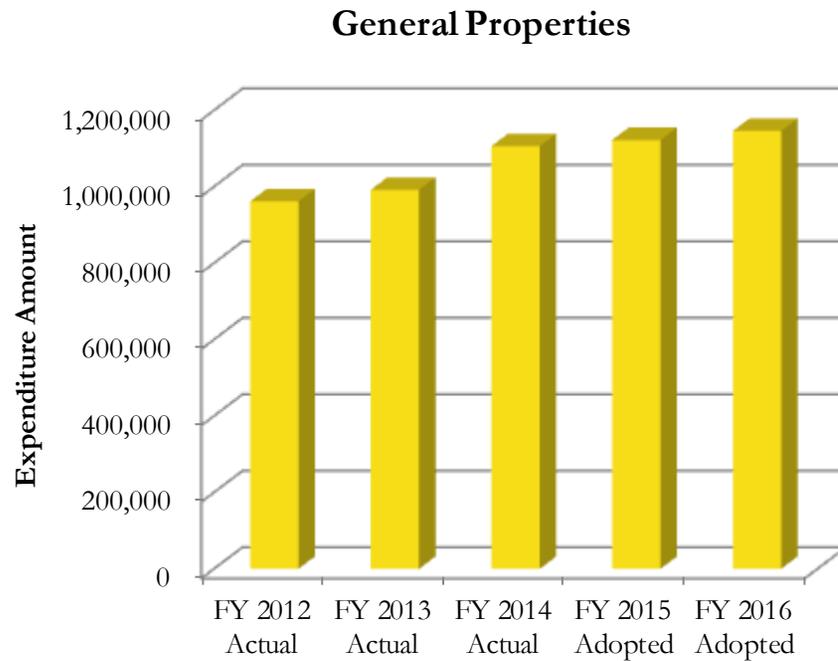
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
EMERGENCY COMMUNICATIONS CENTER (35500):								
<i>Salaries & Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	588,887	605,510	614,014	654,531	656,105	1,574	0.24%
4-100-35500-1200	Salaries & Wages – Overtime	62,933	55,932	60,301	64,013	61,983	(2,030)	-3.17%
4-100-35500-1300	Salaries & Wages-Part-Time	2,770	4,827	2,739	5,075	5,075	0	0.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	47,003	47,550	47,988	55,512	55,322	(190)	-0.34%
4-100-35500-2210	Virginia Retirement System	81,259	72,988	71,038	79,464	73,221	(6,243)	-7.86%
4-100-35500-2215	Hybrid Premium	0	0	83	0	250	250	0.00%
4-100-35500-2310	Hospitalization Insurance	138,141	139,776	148,880	167,196	178,800	11,604	6.94%
4-100-35500-2400	Group Life Insurance	1,605	2,805	2,716	4,751	3,149	(1,602)	-33.72%
4-100-35500-2600	Unemployment Insurance	2,235	2,262	1,760	1,745	1,745	0	0.00%
4-100-35500-2700	Workers' Compensation Insurance	842	729	822	841	912	71	8.44%
4-100-35500-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35500-3180	Contractual Services	0	0	0	0	5,000	5,000	100.00%
4-100-35500-3310	Repairs & Maintenance	842	3,052	6,056	5,000	0	(5,000)	-100.00%
4-100-35500-3310-001	Repairs & Maintenance - FEMA	1,077	0	0	0	0	0	0.00%
4-100-35500-3320	Maintenance & Service Contract	60,922	66,400	81,410	112,202	128,514	16,312	14.54%
<i>Other Charges:</i>								
4-100-35500-5210	Postal Service	119	108	107	100	100	0	0.00%
4-100-35500-5230	Telecommunications	35,185	35,913	43,192	36,000	80,905	44,905	124.74%

EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35500-5305	Auto Insurance	0	0	0	0	637	637	100.00%
4-100-35500-5510	Mileage	254	116	1,044	800	800	0	0.00%
4-100-35500-5530	Food & Lodging	1,404	948	384	1,000	1,000	0	0.00%
4-100-35500-5540	Convention, Training, & Education	1,075	815	357	3,000	3,500	500	16.67%
4-100-35500-5810	Dues & Association Membership	92	92	167	177	543	366	206.78%
<i>Materials and Supplies:</i>								
4-100-35500-6001	Office Supplies	4,013	3,628	4,199	5,100	5,100	0	0.00%
4-100-35500-6008	Vehides Supplies (Gas)	1,642	1,748	1,858	2,000	2,000	0	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	0	0	0	0	150	150	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	937	893	1,007	1,533	1,533	0	0.00%
4-100-35500-6014	Operating Supplies	0	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	0	12,085	9,920	16,700	16,700	0	0.00%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	15,518	30,159	319,978	0	0	0	0.00%
4-100-35500-8102	Furniture & Fixtures	0	0	562	2,000	2,000	0	0.00%
4-100-35500-8103	Communications Equipment	0	0	0	0	0	0	0.00%
4-100-35500-8207	EDP Equipment	0	0	26	0	0	0	0.00%
TOTAL EMERGENCY COMMUNICATIONS:		1,048,755	1,088,336	1,420,606	1,218,740	1,285,044	66,304	5.44%

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 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL PROPERTIES (43200):								
<i>Salaries & Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	225,167	226,060	226,568	241,150	241,552	402	0.17%
4-100-43200-1200	Salaries & Wages – Overtime	631	(631)	0	0	0	0	0.00%
4-100-43200-1300	Salaries & Wages-Part-Time	59,441	61,775	80,759	84,467	84,467	(0)	0.00%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare - Employer	20,781	20,894	22,460	24,509	24,940	431	1.76%
4-100-43200-2210	Virginia Retirement System	30,364	28,151	28,000	26,604	26,957	353	1.33%
4-100-43200-2215	Hybrid Premium	0	0	0	0	156	156	0.00%
4-100-43200-2310	Hospitalization Insurance	47,429	47,644	47,096	49,500	57,444	7,944	16.05%
4-100-43200-2400	Group Life Insurance	599	1,082	1,076	1,585	1,160	(425)	-26.83%
4-100-43200-2600	Unemployment Insurance	1,349	1,193	1,028	1,266	1,260	(6)	-0.47%
4-100-43200-2700	Workers' Compensation Insurance	4,518	5,133	6,782	6,466	6,595	129	2.00%
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	79,167	87,595	112,056	126,973	84,473	(42,500)	-33.47%
4-100-43200-3320	Maintenance & Service Contracts	88,238	111,860	115,424	124,000	124,358	358	0.29%
4-100-43200-5110	Electrical Services	226,284	235,553	289,569	272,887	272,887	0	0.00%
4-100-43200-5120	Heating Services	38,642	19,490	36,718	29,000	34,000	5,000	17.24%
4-100-43200-5130	Water & Sewer	12,420	12,014	15,569	12,800	12,300	(500)	-3.91%
4-100-43200-5230	Telecommunications	41,320	28,093	27,395	28,500	28,500	0	0.00%
4-100-43200-5301	Boiler Insurance	4,309	0	4,452	4,600	4,600	0	0.00%
4-100-43200-5302	Fire Insurance	21,217	25,407	25,122	27,000	28,469	1,469	5.44%
4-100-43200-5305	Auto Insurance	7,038	6,977	6,612	6,800	7,475	675	9.93%

GENERAL PROPERTIES, CONTINUED

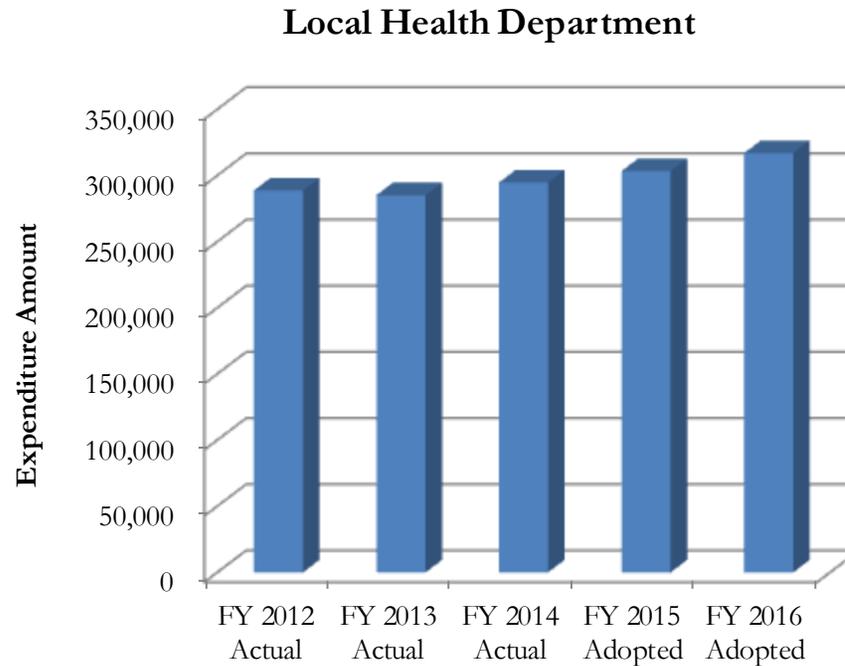
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-5309	Contractors Equipment Insurance	17	17	20	20	20	0	0.00%
4-100-43200-5540	Convention, Training, & Education	0	0	0	1,680	1,375	(305)	-18.15%
Materials and Supplies:								
4-100-43200-6001	Office Supplies	542	559	482	507	458	(49)	-9.66%
4-100-43200-6004	Safety Supplies & Equipment	141	312	274	716	916	200	27.93%
4-100-43200-6005	Laundry/Housekeeping Services	25,569	25,708	38,317	32,000	32,000	0	0.00%
4-100-43200-6007	Repairs & Maintenance Supplies	2,548	23	650	0	42,500	42,500	0.00%
4-100-43200-6008	Vehides Supplies (Gas)	9,302	9,849	9,000	10,118	9,300	(818)	-8.08%
4-100-43200-6009	Auto Repairs & Maintenance	4,494	3,906	2,477	4,500	4,500	0	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	0	0	0	0	8,500	8,500	100.00%
4-100-43200-6011	Uniforms and Wearing Apparel	3,724	3,603	4,248	4,537	4,706	169	3.72%
Capital Outlay:								
4-100-43200-8102	Furniture - Replacement	0	7,000	0	0	0	0	0.00%
4-100-43200-8201	Machinery and Equipment	0	22,500	4,030	0	0	0	0.00%
4-100-43200-8202	Furniture and Fixtures - New	0	0	0	0	0	0	0.00%
4-100-43200-8205	Vehides	6,259	0	0	0	0	0	0.00%
Local Jail:								
Contractual Services:								
4-100-43200-3310-0001	Repairs & Maintenance - Jail	28,807	31,049	21,696	0	0	0	0.00%

GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>County Farm:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	682	71	33,704	5,000	2,500	(2,500)	-50.00%
<u>County Government Building:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0003	Repairs & Maintenance - CGOB	107,768	39,688	10,487	0	0	0	0.00%
TOTAL GENERAL PROPERTIES:		1,098,767	1,062,576	1,172,072	1,127,186	1,148,368	21,182	1.88%

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.

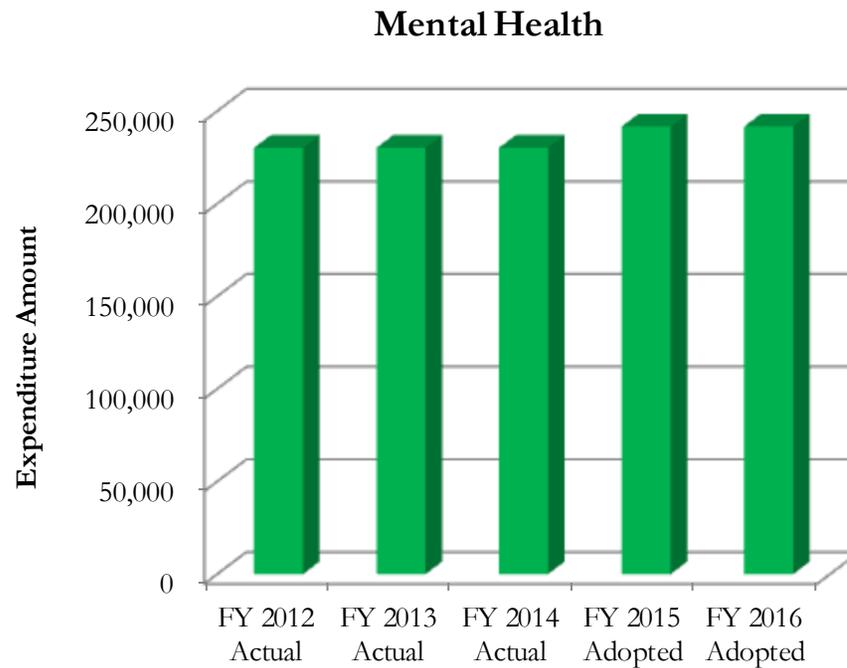


Local Health Department Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LOCAL HEALTH DEPARTMENT (51100):</u>								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	288,760	285,190	294,708	303,374	316,933	13,559	4.47%
TOTAL LOCAL HEALTH DEPARTMENT:		288,760	285,190	294,708	303,374	316,933	13,559	4.47%

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.

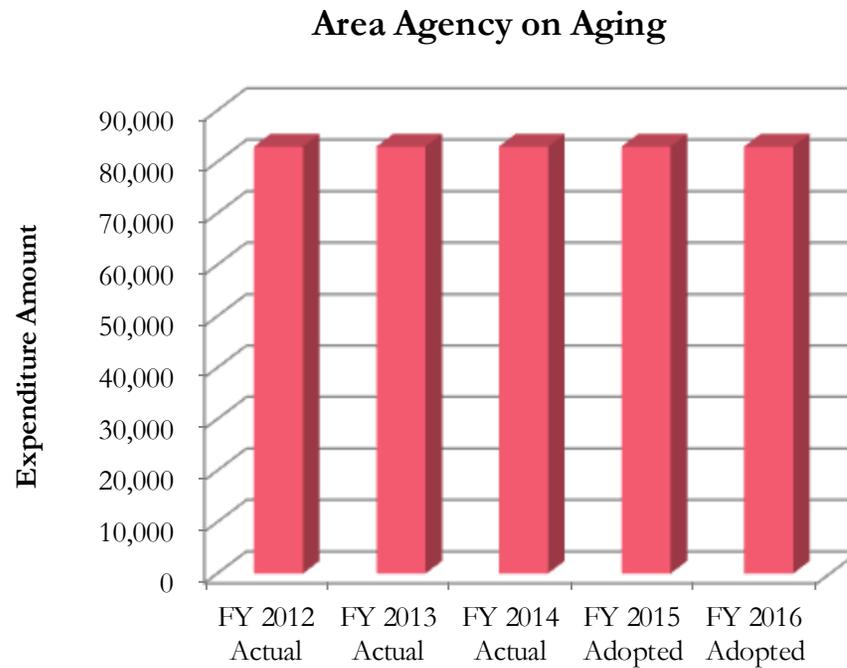


Mental Health Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MENTAL HEALTH (52100):</u>								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	229,187	229,187	229,187	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%
TOTAL MENTAL HEALTH:		230,187	230,187	230,187	241,646	241,646	0	0.00%

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.

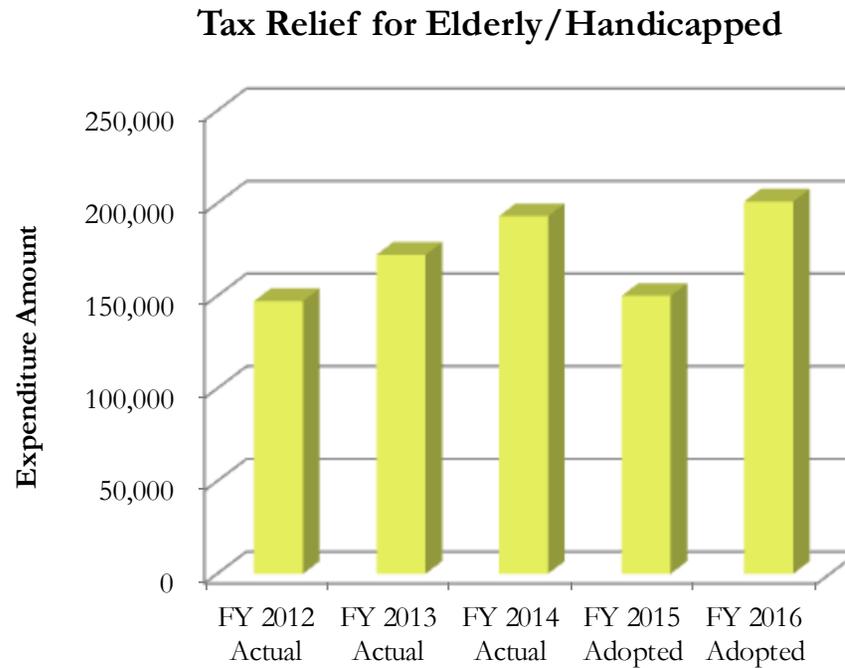


Area Agency on Aging Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AREA AGENCY ON AGING (53230):								
<i>Other Charges:</i>								
4-100-53230-5656	Shenandoah Area Agency on Aging	83,000	83,000	83,000	83,000	83,000	0	0.00%
TOTAL AREA AGENCY ON AGING:		83,000	83,000	83,000	83,000	83,000	0	0.00%

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.

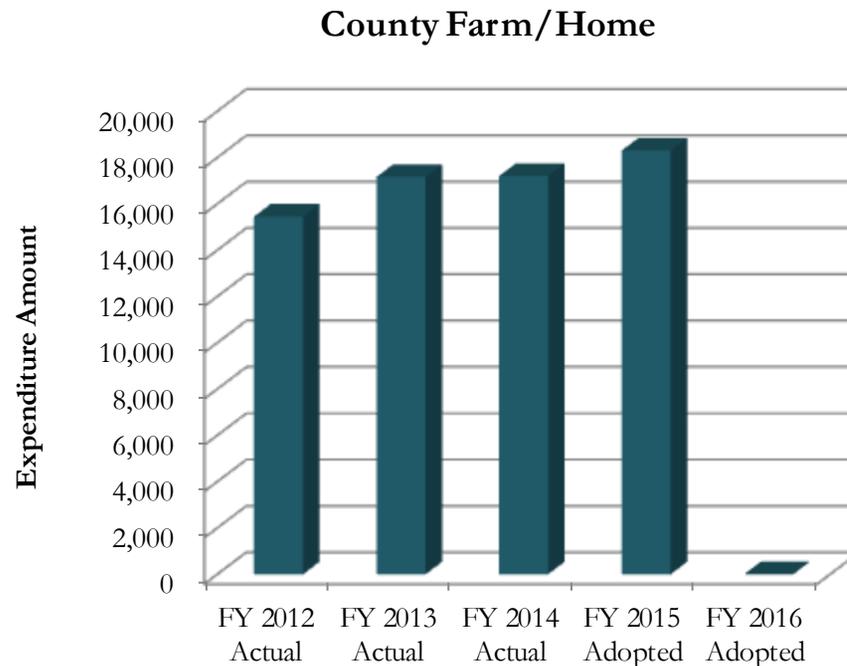


Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u>								
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	147,163	172,168	193,075	150,000	200,939	50,939	33.96%
TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		147,163	172,168	193,075	150,000	200,939	50,939	33.96%

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 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.

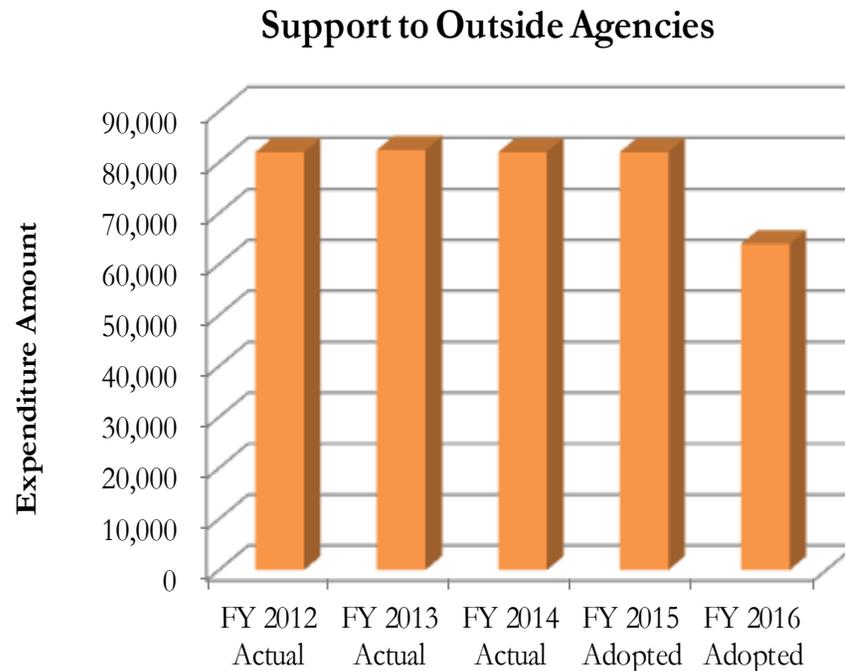


County Farm/Home Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY FARM/HOME (53400):								
<i>Other Charges:</i>								
4-100-53400-5110	Electrical Services	5,439	5,790	6,692	5,700	0	(5,700)	-100.00%
4-100-53400-5120	Heating Services	9,295	10,790	9,424	11,000	0	(11,000)	-100.00%
4-100-53400-5130	Water & Sewer	716	583	1,085	1,600	0	(1,600)	-100.00%
TOTAL COUNTY FARM/HOME:		15,450	17,163	17,201	18,300	0	(18,300)	-100.00%

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 2016, 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.

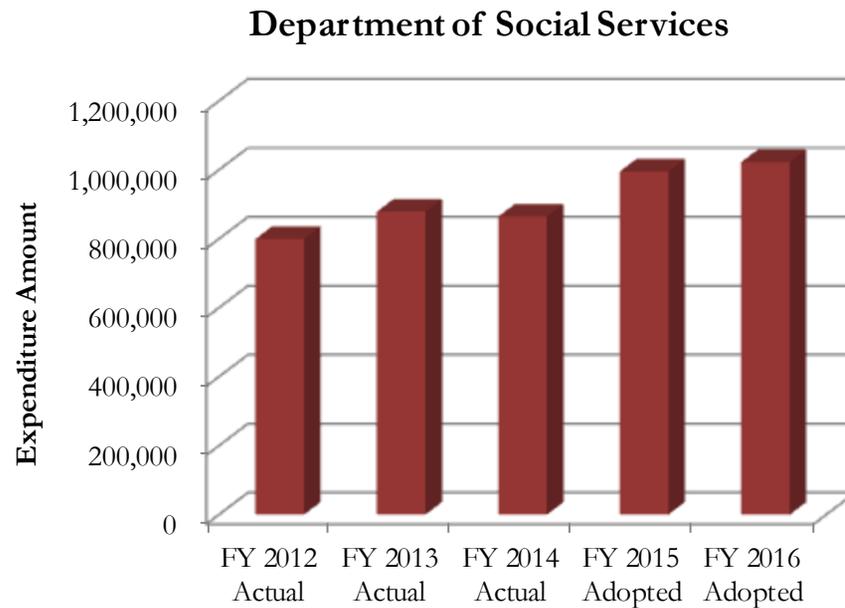


Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SUPPORT TO OUTSIDE AGENCIES (53500):</u>								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter	40,000	40,000	40,000	40,000	15,000	(25,000)	-62.50%
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	0	5,000	5,000	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	0	2,000	2,000	0.00%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		82,000	82,420	82,000	82,000	64,000	(18,000)	-21.95%

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.

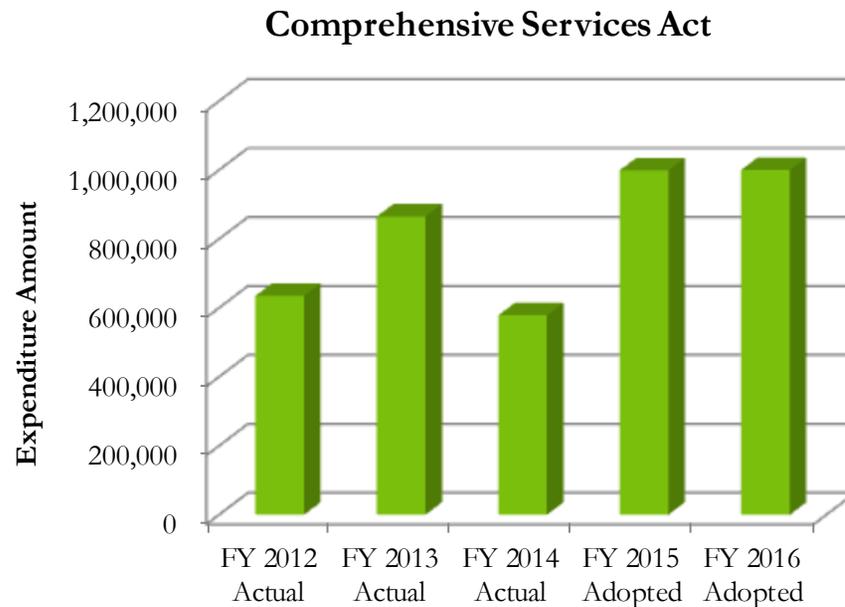


Department of Social Services Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOCIAL SERVICES DEPARTMENT (53100):								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	799,300	878,517	864,618	995,165	1,022,520	27,355	2.75%
TOTAL SOCIAL SERVICES DEPARTMENT:		799,300	878,517	864,618	995,165	1,022,520	27,355	2.75%

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.

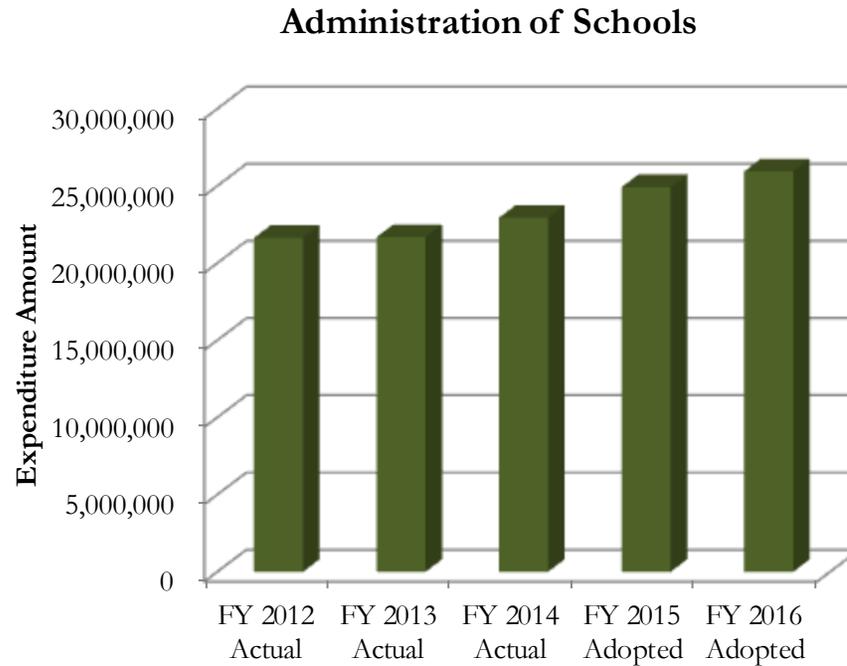


Comprehensive Services Act Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMPREHENSIVE SERVICES ACT (53600):								
<i>Salaries & Wages:</i>								
4-100-53600-1100	Salaries & Wages – Regular	9,060	24,391	25,062	24,573	25,062	489	1.99%
<i>Employee Benefits:</i>								
4-100-53600-2100	FICA/Medicare - Employer	693	1,866	1,917	1,880	1,917	37	1.97%
4-100-53600-2600	Unemployment Insurance	147	109	73	0	75	75	100.00%
<i>Other Charges:</i>								
4-100-53600-5530	Travel (Food and Lodging)	124	375	423	0	400	400	100.00%
4-100-53600-5540	Travel (Convention and Education)	0	0	125	0	0	0	0.00%
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	624,877	838,654	550,685	972,720	972,720	0	0.00%
<i>Materials and Supplies:</i>								
4-100-53600-6001	Office Supplies	0	0	137	0	0	0	100.00%
TOTAL COMPREHENSIVE SERVICES ACT:		634,901	865,395	578,423	999,173	1,000,174	1,001	0.10%

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.

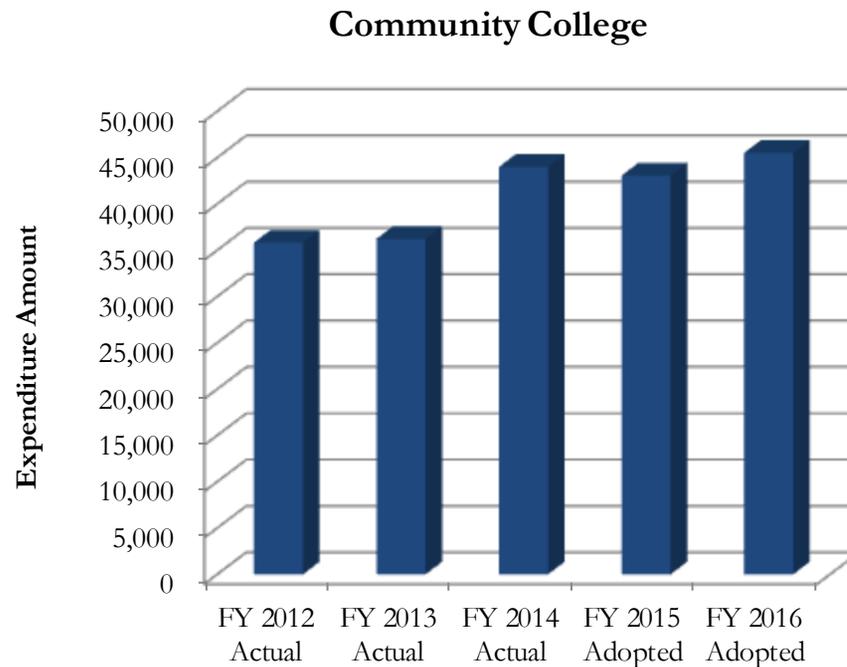


Administration of Schools Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ADMINISTRATION OF SCHOOLS (61000):</u>								
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	21,631,465	21,676,669	22,942,883	24,917,495	25,942,370	1,024,875	4.11%
TOTAL ADMINISTRATION OF SCHOOLS:		21,631,465	21,676,669	22,942,883	24,917,495	25,942,370	1,024,875	4.11%
<p>* 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.</p>								

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.

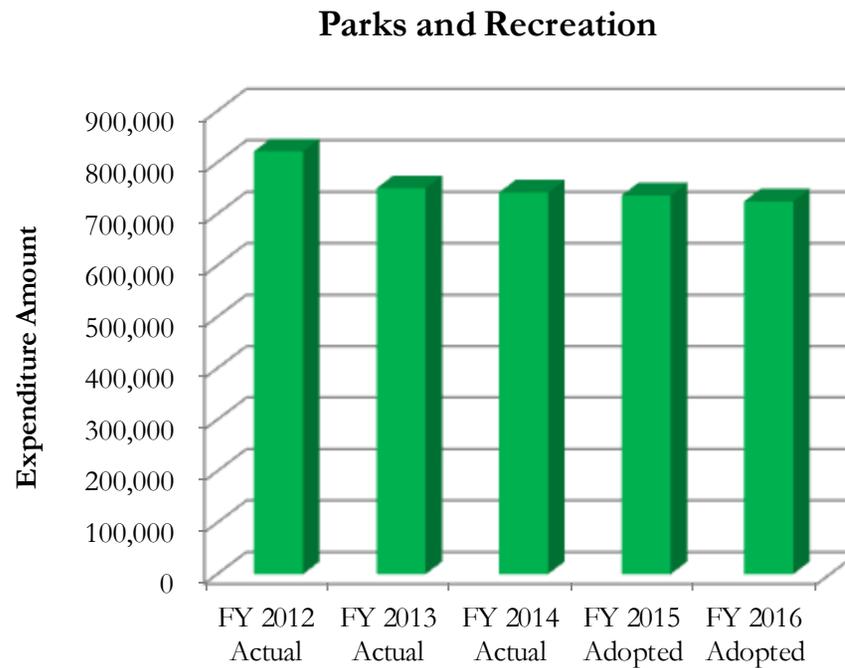


Community College Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY COLLEGE (68000):</u>								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	35,824	36,231	44,004	43,057	45,511	2,454	5.70%
TOTAL COMMUNITY COLLEGE:		35,824	36,231	44,004	43,057	45,511	2,454	5.70%

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 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION (71200):</u>								
<i>Salaries & Wages:</i>								
4-100-71200-1100	Salaries & Wages – Regular	174,362	190,302	183,199	223,003	215,940	(7,063)	-3.17%
4-100-71200-1200	Salaries & Wages – Overtime	0	711	1,034	0	0	0	0.00%
4-100-71200-1300	Salaries & Wages – Part-Time	31,272	23,219	17,046	0	0	0	0.00%
4-100-71200-1710	Salaries & Wages – Seasonal	55,080	57,752	53,215	65,372	65,372	0	0.00%
<i>Employee Benefits:</i>								
4-100-71200-2100	FICA/Medicare - Employer	19,802	20,660	19,231	22,225	21,640	(585)	-2.63%
4-100-71200-2210	Virginia Retirement System	22,093	20,726	22,686	24,597	24,276	(321)	-1.31%
4-100-71200-2215	VRS Hybrid Premium	0	0	13	0	235	235	100.00%
4-100-71200-2310	Hospitalization Insurance	29,195	29,620	29,494	30,780	31,703	923	3.00%
4-100-71200-2400	Group Life Insurance	436	797	872	1,472	1,045	(427)	-28.99%
4-100-71200-2600	Unemployment Insurance	1,475	1,409	919	610	610	0	0.00%
4-100-71200-2700	Workers' Compensation Insurance	4,653	5,630	5,843	6,329	6,329	0	0.00%
<i>Contractual Services:</i>								
4-100-71200-3180	Contractual Services	5,874	20,213	5,668	4,950	6,600	1,650	33.33%
4-100-71200-3310	Repairs & Maintenance	16,776	537	6	2,000	2,000	0	0.00%
4-100-71200-3320	Maintenance & Service Contracts	18,588	7,796	12,084	10,650	7,704	(2,946)	-27.66%
4-100-71200-3500	Printing	625	852	730	1,000	900	(100)	-10.00%
4-100-71200-3600	Advertising	99	0	0	500	500	0	0.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-71200-5110	Electrical Services	5,339	1,398	868	1,440	1,671	231	16.04%
4-100-71200-5120	Heating Services	7,611	0	0	0	0	0	0.00%
4-100-71200-5130	Water & Sewer	865	360	371	405	432	27	6.67%
4-100-71200-5210	Postal Service	2,517	2,497	2,230	2,500	2,500	0	0.00%
4-100-71200-5230	Telecommunications	3,892	3,373	2,930	3,300	3,200	(100)	-3.03%
4-100-71200-5305	Auto Insurance	1,759	2,180	1,763	2,500	2,200	(300)	-12.00%
4-100-71200-5309	Contractors Equipment Insurance	10	10	11	0	10	10	100.00%
4-100-71200-5410	Lease/Purchase Equipment	2,720	3,060	3,060	3,060	2,040	(1,020)	-33.33%
4-100-71200-5510	Mileage	1,107	144	1,563	255	253	(2)	-0.78%
4-100-71200-5530	Food & Lodging	2,550	1,799	1,768	2,692	1,911	(781)	-29.01%
4-100-71200-5540	Convention, Training, & Education	1,273	1,329	1,205	2,905	3,332	427	14.70%
4-100-71200-5810	Dues & Association Membership	1,445	1,281	1,120	1,265	1,265	0	0.00%
4-100-71200-5875	Shenandoah County Soccer League	5,000	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-71200-6001	Office Supplies	1,933	1,616	1,549	1,751	2,000	249	14.22%
4-100-71200-6003	Agricultural Supplies	6,667	10,017	7,799	9,702	8,700	(1,002)	-10.33%
4-100-71200-6005	Laundry/Housekeeping Services	155	984	553	1,000	1,000	0	0.00%
4-100-71200-6007	Repairs & Maintenance Supplies	1,647	858	1,514	1,250	1,250	0	0.00%
4-100-71200-6009	Auto Repairs & Maintenance	3,605	4,771	4,108	4,790	4,790	0	0.00%
4-100-71200-6013	Educational/Recreational Supplies	1,200	696	2,551	800	800	0	0.00%
4-100-71200-6015	Merchandise/Resale	(72,405)	72,405	0	0	0	0	0.00%
4-100-71200-6060	Power Equipment Supplies	3,351	2,944	2,651	2,700	2,700	0	0.00%

PARKS AND RECREATION, CONTINUED

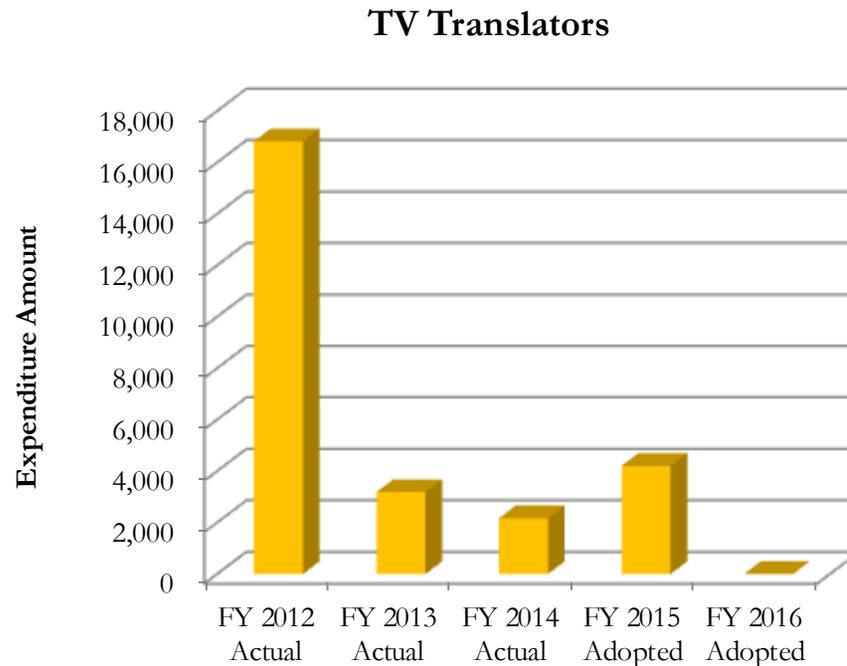
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-71200-8105	Motor & Vehide Equipment	21,409	0	0	0	0	0	0.00%
4-100-71200-8207	Data Processing Equipment	0	936	637	1,000	500	(500)	-50.00%
<i>Program Budget:</i>								
<i>Contractual Services:</i>								
4-100-71200-3180-001	Contractual Services - Enterprise	133,589	125,317	112,776	78,377	78,377	0	0.00%
4-100-71200-3500-001	Printing	24,016	19,653	15,964	22,000	22,000	0	0.00%
4-100-71200-3600-001	Advertising	2,653	3,949	1,306	6,005	6,005	0	0.00%
<i>Other Charges:</i>								
4-100-71200-5210-001	Postal Service	12,339	10,340	14,234	12,000	12,000	0	0.00%
4-100-71200-5410-001	Lease/Purchase Equipment	0	1,013	319	1,050	1,050	0	0.00%
4-100-71200-5420-001	Lease/Rent Building	0	880	146	35	35	0	0.00%
4-100-71200-5430-001	School Rental Proceeds	4,106	15,943	13,503	3,600	3,600	0	0.00%
4-100-71200-5440-001	Punky Riley Proceeds (Scholarship)	1,200	1,800	1,200	1,000	1,000	0	0.00%
4-100-71200-5520-001	Fares	52,701	13,035	18,493	9,130	9,130	0	0.00%
4-100-71200-5897-001	Bank Service Charges	5,008	3,761	5,152	3,800	3,800	0	0.00%
<i>Materials and Supplies:</i>								
4-100-71200-6001-001	Office Supplies	2,036	1,032	1,577	1,000	1,000	0	0.00%
4-100-71200-6002-001	Food Supplies	4,183	6,446	4,777	2,635	2,635	0	0.00%
4-100-71200-6011-001	Uniforms and Wearing Apparel	695	885	767	1,250	1,250	0	0.00%
4-100-71200-6013-001	Educational/Recreational Supplies	13,573	13,921	7,067	8,000	8,000	0	0.00%
4-100-71200-6015-001	Merchandise/Resale	169,980	30,061	148,113	145,275	145,275	0	0.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Refunds:</i>								
4-100-71200-9203-001	Refunds	11,689	9,090	6,276	4,000	4,000	0	0.00%
TOTAL PARKS AND RECREATION:		821,746	750,010	741,959	735,959	724,565	(11,394)	-1.55%

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.

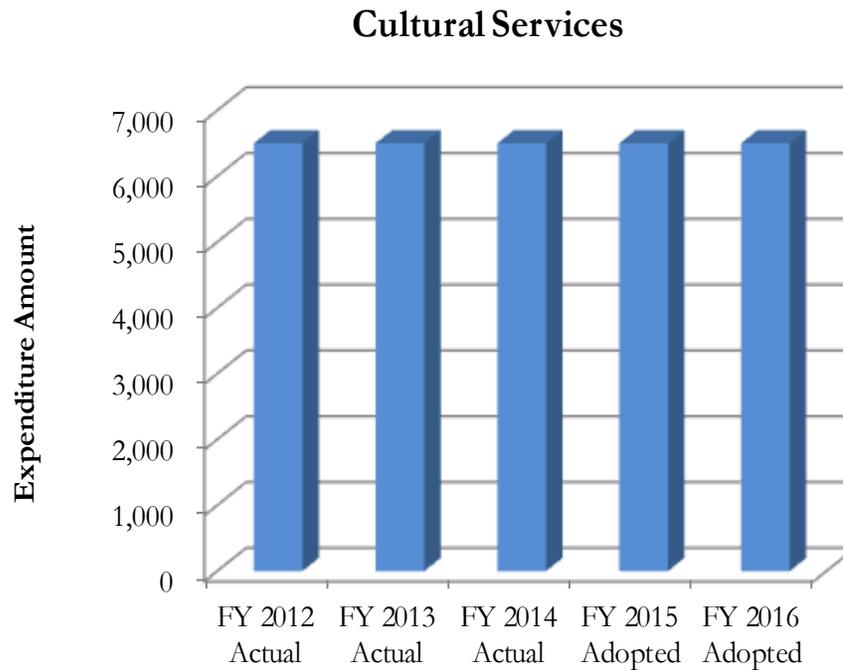


TV Translators Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
OPERATION OF TV TRANSLATORS (71500):								
<i>Contractual Services:</i>								
4-100-71500-3310	Repairs & Maintenance	5,260	1,191	0	2,000	0	(2,000)	-100.00%
<i>Other Charges:</i>								
4-100-71500-5110	Electrical Services	4,189	1,992	2,166	2,200	0	(2,200)	-100.00%
4-100-71500-5420	Lease/Rent Building	7,368	0	0	0	0	0	0.00%
TOTAL OPERATION OF TV TRANSLATORS:		16,817	3,183	2,166	4,200	0	(4,200)	-100.00%

CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2016, contributions were made to the Shenandoah Valley Music Festival and the Northern Virginia 4-H Center.

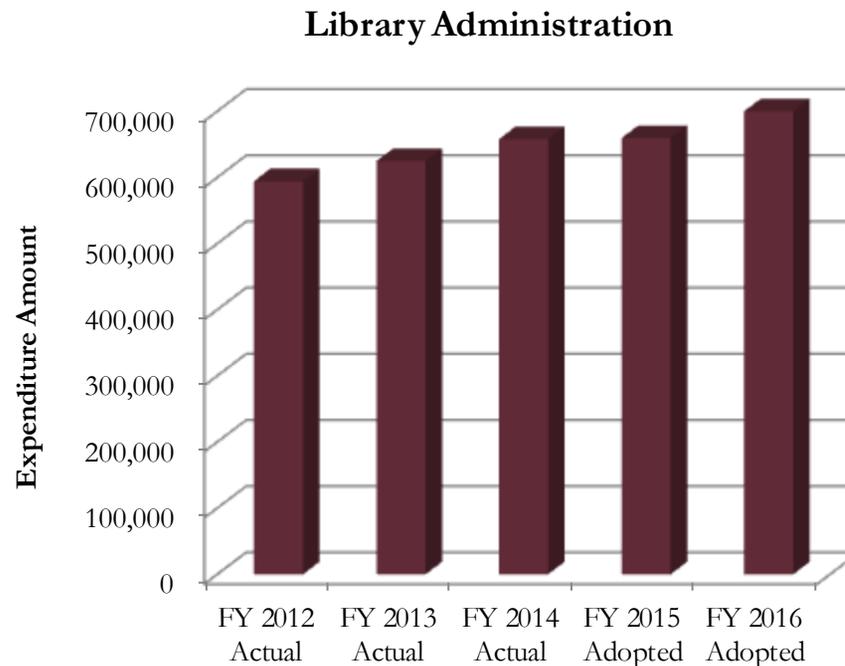


Cultural Services Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CULTURAL SERVICES (72600):								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	5,000	5,000	5,000	5,000	5,000	0	0.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1,500	1,500	1,500	1,500	0	0.00%
TOTAL CULTURAL SERVICES:		6,500	6,500	6,500	6,500	6,500	0	0.00%

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 Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY ADMINISTRATION (73100):								
<i>Salaries & Wages:</i>								
4-100-73100-1100	Salaries & Wages - Regular	274,995	289,102	294,886	305,696	331,077	25,381	8.30%
4-100-73100-1300	Salaries & Wages - Part-Time	86,152	90,089	92,463	100,698	100,698	0	0.00%
<i>Employee Benefits:</i>								
4-100-73100-2100	FICA/Medicare - Employer	26,409	27,719	28,285	31,341	33,185	1,844	5.89%
4-100-73100-2210	Virginia Retirement System	38,349	36,106	36,831	33,720	37,185	3,465	10.28%
4-100-73100-2310	Hospitalization Insurance	43,966	44,622	48,583	46,356	54,085	7,729	16.67%
4-100-73100-2400	Group Life Insurance	757	1,388	1,416	2,016	1,630	(386)	-19.13%
4-100-73100-2600	Unemployment Insurance	1,474	1,433	1,026	1,244	1,244	0	0.00%
4-100-73100-2700	Workers' Compensation Insurance	413	368	406	474	650	176	37.13%
<i>Contractual Services:</i>								
4-100-73100-3120	Professional Services - Audit	4,042	3,639	4,186	4,250	4,250	0	0.00%
4-100-73100-3150	Professional Services - Legal	3,861	228	0	2,000	1,000	(1,000)	-50.00%
4-100-73100-3166	Contractual Services	32,624	38,234	39,151	34,331	34,694	363	1.06%
4-100-73100-3310	Repairs & Maintenance	3,200	3,041	4,418	3,700	3,700	0	0.00%
4-100-73100-3320	Maintenance & Service Contract	5,595	3,829	3,501	3,500	3,500	0	0.00%
4-100-73100-3500	Printing	91	86	268	500	500	0	0.00%
4-100-73100-3600	Advertising	832	650	605	650	650	0	0.00%

LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-73100-5110	Electrical Services	18,593	18,526	18,817	18,500	18,500	0	0.00%
4-100-73100-5120	Heating Services	464	1,422	1,853	1,200	1,700	500	41.67%
4-100-73100-5130	Water & Sewer	1,349	1,989	1,921	1,280	2,000	720	56.25%
4-100-73100-5210	Postal Services	1,190	989	704	1,250	750	(500)	-40.00%
4-100-73100-5230	Telecommunications	2,972	14,700	24,278	17,460	15,600	(1,860)	-10.65%
4-100-73100-5300	Insurance	6,627	6,143	6,049	6,750	6,200	(550)	-8.15%
4-100-73100-5305	Auto Insurance	440	436	441	445	950	505	113.48%
4-100-73100-5420	Lease/Rent Building	3,000	3,600	3,600	3,600	3,600	0	0.00%
4-100-73100-5510	Travel - Mileage	392	339	340	950	950	0	0.00%
4-100-73100-5530	Travel - Food & Lodging	500	671	219	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	800	801	225	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,000	1,150	1,485	1,150	1,500	350	30.43%
<i>Materials and Supplies:</i>								
4-100-73100-6001	Office Supplies	12,009	12,000	12,538	12,000	12,000	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	500	473	470	500	500	0	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	806	534	923	700	700	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	1,738	1,756	1,634	1,500	1,700	200	13.33%
4-100-73100-6009	Auto Repairs & Maintenance	532	293	398	500	500	0	0.00%
4-100-73100-6012	Books & Supplies	250	96	311	250	250	0	0.00%
4-100-73100-6013	Educational/Recreational Supplies	11,813	11,578	11,445	11,715	11,715	0	0.00%
4-100-73100-6014	Operating Supplies	497	421	357	500	500	0	0.00%

LIBRARY ADMINISTRATION, CONTINUED

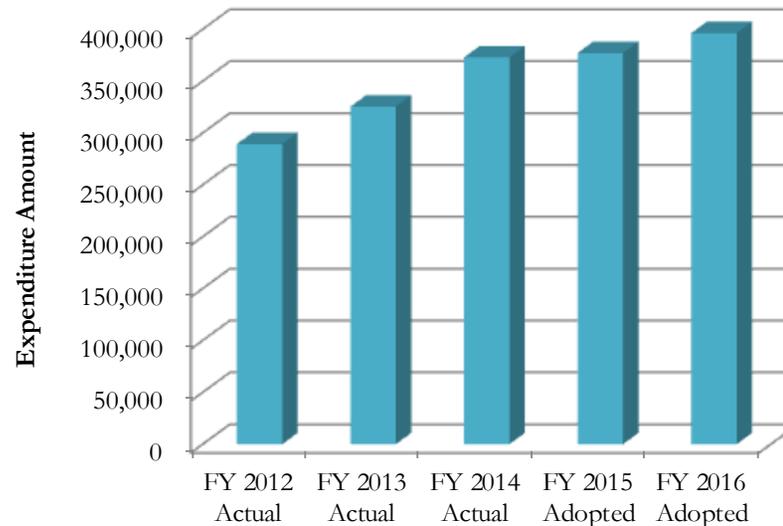
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	594	982	922	1,000	1,000	0	0.00%
4-100-73100-8202	Furniture and Fixtures	1,000	705	716	900	900	0	0.00%
4-100-73100-8207	EDP Equipment	4,565	4,565	12,275	4,565	8,065	3,500	76.67%
TOTAL LIBRARY ADMINISTRATION:		594,387	624,701	657,947	659,490	699,928	40,438	6.13%

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

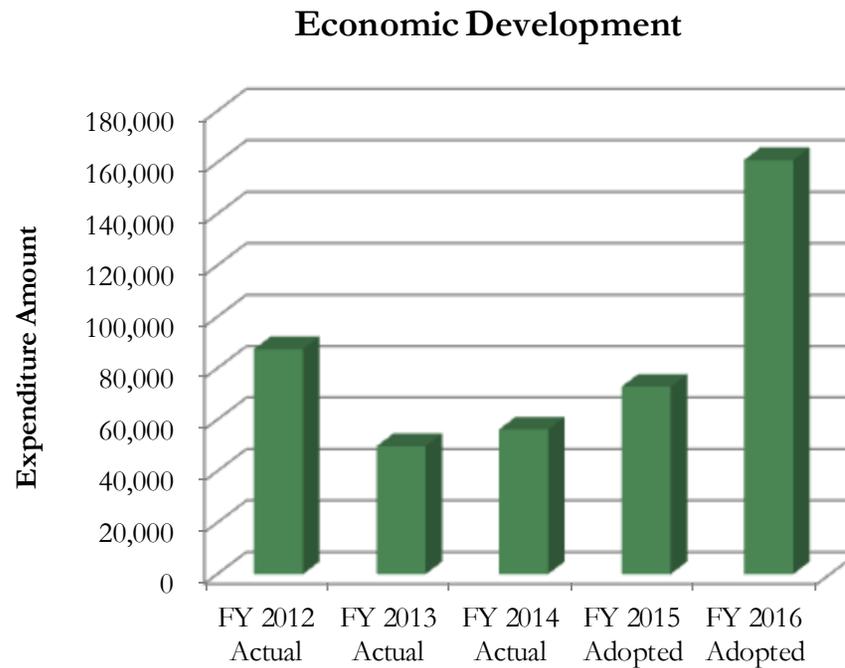
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMUNITY DEVELOPMENT (81100):								
<i>Salaries & Wages:</i>								
4-100-81100-1100	Salaries & Wages – Regular	174,854	194,614	226,502	240,555	245,289	4,734	1.97%
4-100-81100-1711	Remuneration/County Planning Commission	4,395	4,530	2,470	5,600	7,000	1,400	25.00%
4-100-81100-1712	Remuneration/District Planning Commission	325	450	500	450	450	0	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	600	750	950	1,500	1,500	0	0.00%
<i>Employee Benefits:</i>								
4-100-81100-2100	FICA/Medicare - Employer	13,192	14,286	16,275	18,402	19,450	1,048	5.69%
4-100-81100-2210	Virginia Retirement System	24,238	24,168	28,187	26,540	27,374	834	3.14%
4-100-81100-2215	Hybrid Premium	0	0	0	0	200	200	0.00%
4-100-81100-2310	Hospitalization Insurance	26,333	29,507	41,538	37,068	38,296	1,228	3.31%
4-100-81100-2400	Group Life Insurance	479	929	1,083	1,579	1,177	(402)	-25.45%
4-100-81100-2600	Unemployment Insurance	474	544	454	508	508	0	0.00%
4-100-81100-2700	Workers' Compensation Insurance	1,130	1,556	1,810	2,318	2,318	0	0.00%
<i>Contractual Services:</i>								
4-100-81100-3150	Professional Services	4,950	4,411	20,837	5,000	5,000	0	0.00%
4-100-81100-3160	Miscellaneous Services	0	0	0	1,125	0	(1,125)	-100.00%
4-100-81100-3190	Codifying Ordinance	1,195	1,195	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	2,883	5,506	3,314	0	2,250	2,250	0.00%

COMMUNITY DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-3500	Printing	0	32	0	100	100	0	0.00%
4-100-81100-3600	Advertising	2,349	3,240	1,683	2,000	3,000	1,000	50.00%
<i>Other Charges:</i>								
4-100-81100-5210	Postal Service	858	361	50	1,500	3,000	1,500	100.00%
4-100-81100-5230	Telecommunications	1,327	2,765	2,522	1,000	1,000	0	0.00%
4-100-81100-5305	Auto Insurance	880	1,308	882	878	0	(878)	-100.00%
4-100-81100-5510	Mileage	707	293	0	1,740	1,740	0	0.00%
4-100-81100-5530	Food & Lodging	1,509	1,338	1,199	2,637	2,637	0	0.00%
4-100-81100-5540	Convention, Training, & Education	3,269	10,387	360	4,159	4,159	0	0.00%
4-100-81100-5810	Dues & Association Membership	245	350	430	929	779	(150)	-16.15%
<i>Materials and Supplies:</i>								
4-100-81100-6001	Office Supplies	1,126	1,673	1,505	2,000	2,000	0	0.00%
4-100-81100-6008	Vehides Supplies (Gas)	1,796	2,041	1,079	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	440	207	1,266	800	800	0	0.00%
4-100-81100-6014	Operating Supplies	0	1,225	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	19,774	17,689	17,713	17,713	25,233	7,520	42.45%
<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	0	274	0	0	0	0.00%
TOTAL COMMUNITY DEVELOPMENT:		289,327	325,354	372,882	377,101	396,260	19,159	5.08%

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

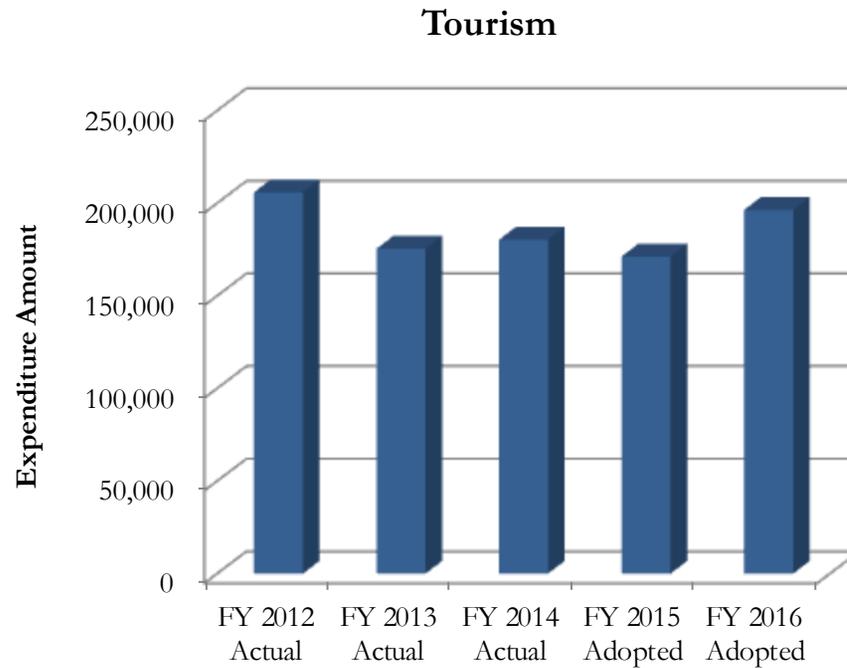
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ECONOMIC DEVELOPMENT (81500):								
<i>Salaries & Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	26,537	3,540	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	2,045	271	0	0	0	0	0.00%
4-100-81500-2210	Virginia Retirement System	1,755	0	0	0	0	0	0.00%
4-100-81500-2310	Hospitalization Insurance	11,509	2,172	0	0	0	0	0.00%
4-100-81500-2400	Group Life Insurance	35	0	0	0	0	0	0.00%
4-100-81500-2600	Unemployment Insurance	176	14	0	0	0	0	0.00%
4-100-81500-2700	Worker's Compensation Insurance	158	19	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	500	830	5,810	17,000	17,000	0	0.00%
4-100-81500-3320	Maintenance & Service Contract	35	74	0	47	47	0	0.00%
4-100-81500-3500	Printing	234	0	0	300	300	0	0.00%
4-100-81500-3600	Advertising	250	250	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-81500-5210	Postal Service	44	1	0	100	100	0	0.00%
4-100-81500-5230	Telecommunications	885	652	41	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	440	0	0	0	0	0	0.00%
4-100-81500-5510	Mileage	201	89	0	100	100	0	0.00%
4-100-81500-5530	Food & Lodging	178	0	0	800	800	0	0.00%

ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5540	Convention, Training, & Education	0	0	0	500	500	0	0.00%
4-100-81500-5810	Dues & Association Membership	425	200	425	520	520	0	0.00%
4-100-81500-5875	Support of Existing Industry	18,000	18,350	18,000	18,000	18,000	0	0.00%
4-100-81500-5875-001	Support of Existing Industry - Grant Match Project	0	0	0	0	83,334	83,334	100.00%
4-100-81500-5876	Support of New Industry	301	0	152	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-81500-6001	Office Supplies	473	74	232	500	500	0	0.00%
4-100-81500-6008	Vehicles Supplies (Gas)	16	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	23,278	23,180	31,586	31,586	36,390	4,804	15.21%
TOTAL ECONOMIC DEVELOPMENT:		87,474	49,714	56,245	72,853	160,991	88,138	120.98%

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

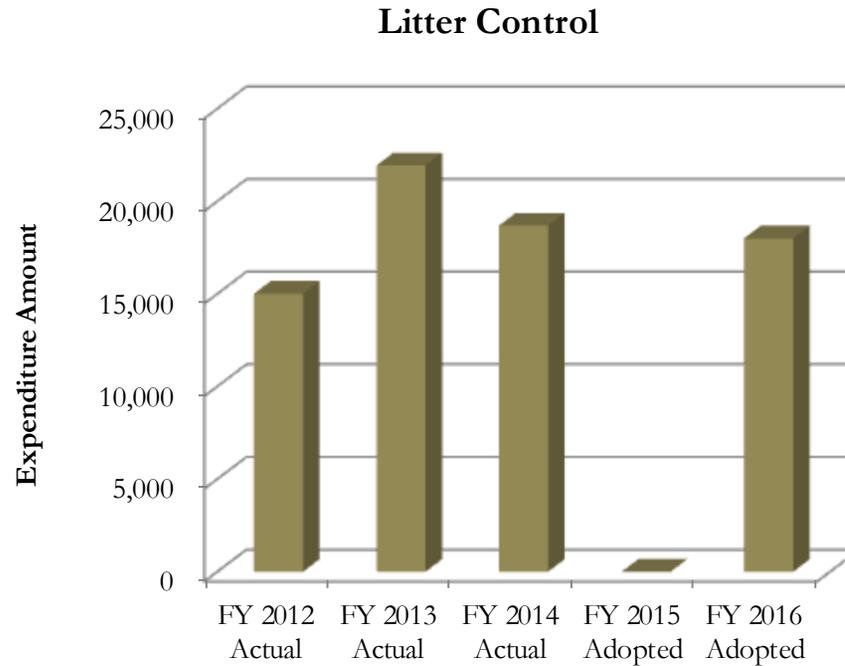
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOURISM (81550):								
<i>Salaries & Wages:</i>								
4-100-81550-1100	Salaries & Wages – Regular	54,715	41,717	43,915	47,503	49,288	1,785	3.76%
4-100-81550-1300	Salaries & Wages-Part-Time	0	0	0	0	14,796	14,796	100.00%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	3,865	2,937	3,360	3,634	4,916	1,282	35.27%
4-100-81550-2210	Virginia Retirement System	7,758	4,988	5,302	5,239	5,501	262	5.00%
4-100-81550-2310	Hospitalization Insurance	11,736	7,444	0	0	0	0	0.00%
4-100-81550-2400	Group Life Insurance	153	192	204	314	237	(77)	-24.51%
4-100-81550-2600	Unemployment Insurance	178	106	200	101	101	0	0.00%
4-100-81550-2700	Workers' Compensation Insurance	51	50	73	55	200	145	263.64%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	24,069	5,254	8,763	9,400	8,750	(650)	-6.91%
4-100-81550-3180	Contractual Services	13,551	9,751	5,654	5,500	4,600	(900)	-16.36%
4-100-81550-3320	Maintenance & Service Contract	35	158	157	55	160	105	190.91%
4-100-81550-3500	Printing	9,796	19,574	24,751	20,000	22,700	2,700	13.50%
4-100-73100-3600	Advertising	43,333	56,039	50,346	44,050	50,600	6,550	14.87%
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	3,101	3,428	5,344	6,825	7,575	750	10.99%
4-100-81550-5230	Telecommunications	895	837	1,377	1,430	1,445	15	1.05%
4-100-81550-5510	Mileage	993	286	153	2,000	1,100	(900)	-45.00%
4-100-81550-5530	Food & Lodging	2,261	572	1,082	1,150	1,125	(25)	-2.17%

TOURISM, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81550-5540	Convention, Training, & Education	1,553	625	1,675	1,150	870	(280)	-24.35%
4-100-81550-5663	Shenandoah Valley Music Festival	5,000	5,000	5,000	5,000	5,000	0	0.00%
4-100-81550-5810	Dues & Association Membership	3,438	1,581	1,870	1,830	1,440	(390)	-21.31%
4-100-81550-5878	Support of Tourism Attractions	19,034	14,541	19,535	14,250	14,250	0	0.00%
<i>Materials and Supplies:</i>								
4-100-81550-6001	Office Supplies	260	115	854	500	500	0	0.00%
4-100-81550-6008	Vehicles Supplies (Gas)	86	0	634	1,200	1,200	0	0.00%
4-100-81550-6009	Auto Repairs & Maintenance	0	185	0	0	0	0	0.00%
TOTAL TOURISM EXPENDITURES:		205,862	175,379	180,249	171,187	196,354	25,167	14.70%

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.



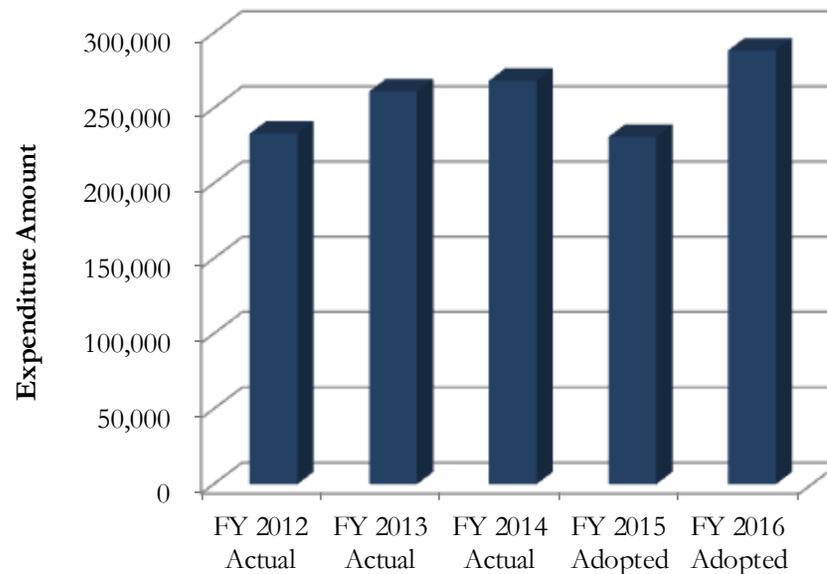
Litter Control Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LITTER CONTROL (81600):								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	15,012	21,935	18,689	0	18,000	18,000	0.00%
TOTAL LITTER CONTROL PROGRAM:		15,012	21,935	18,689	0	18,000	18,000	0.00%

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

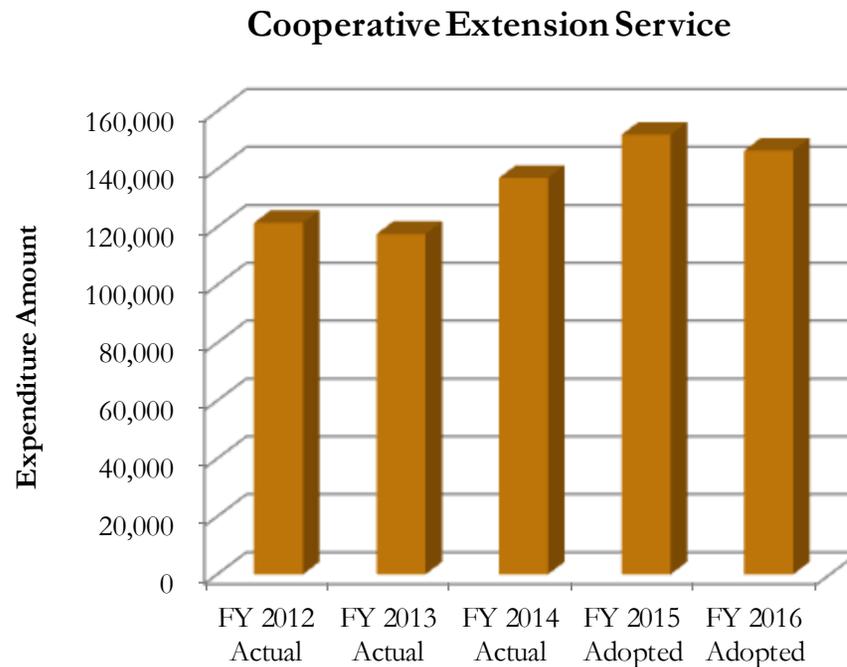


Soil and Water Conservation District Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOIL/WATER CONSERVATION DISTRICT (82400):								
<i>Salaries & Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	156,774	185,920	189,257	157,000	199,353	42,353	26.98%
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	11,893	14,034	14,463	12,000	15,250	3,250	27.08%
4-100-82400-2210	Virginia Retirement System	22,251	22,567	23,160	22,250	22,247	(3)	-0.01%
4-100-82400-2215	Hybrid Premium	0	0	0	0	230	230	100.00%
4-100-82400-2310	Hospitalization Insurance	25,275	24,054	26,423	25,275	34,237	8,962	35.46%
4-100-82400-2400	Group Life Insurance	439	867	890	440	957	517	117.50%
4-100-82400-2600	Unemployment Insurance	474	582	572	475	572	97	20.42%
4-100-82400-2700	Workers' Compensation Insurance	406	29	418	410	500	90	21.95%
<i>Other Charges:</i>								
4-100-82400-5673	Soil/Water Conservation District	11,000	11,000	11,000	11,000	13,000	2,000	18.18%
4-100-82400-5685	Friends of the North Fork	2,000	2,000	2,000	2,000	2,000	0	0.00%
4-100-82400-5688	Shen.Valley Regional Water	2,499	0	0	0	0	0	0.00%
TOTAL SOIL/WATER CONSERVATION DISTRICT:		233,011	261,053	268,184	230,850	288,346	57,496	24.91%

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 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COOPERATIVE EXTENSION SERVICE (83500):								
<i>Salaries & Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	30,857	32,124	32,767	33,840	34,255	415	1.23%
4-100-83500-1700	Salaries & Wages- Stipend - Summer 4H	0	0	0	11,000	11,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	1,922	2,011	2,058	2,589	3,462	873	33.71%
4-100-83500-2210	Virginia Retirement System	4,277	4,012	4,093	3,732	3,823	91	2.43%
4-100-83500-2310	Hospitalization Insurance	11,793	11,970	12,212	12,432	12,807	375	3.02%
4-100-83500-2400	Group Life Insurance	84	154	157	223	957	734	329.01%
4-100-83500-2600	Unemployment Insurance	118	106	94	102	102	0	0.00%
4-100-83500-2700	Workers' Compensation Insurance	27	34	41	39	47	8	20.51%
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	434	2,936	435	425	725	300	70.59%
4-100-83500-3200	School Janitorial Fee	555	1,050	620	1,480	1,480	0	0.00%
4-100-83500-3310	Repairs & Maintenance	0	180	0	600	600	0	0.00%
<i>Other Charges:</i>								
4-100-83500-5210	Postal Service	40	40	40	40	40	0	0.00%
4-100-83500-5230	Telecommunications	2,222	1,912	2,759	2,350	2,350	0	0.00%
4-100-83500-5510	Mileage	353	200	391	600	600	0	0.00%
4-100-83500-5540	Convention, Training, & Education	0	0	0	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	64,689	57,100	77,922	78,381	70,415	(7,966)	-10.16%
4-100-83500-5810	Dues & Association Membership	819	862	975	988	650	(338)	-34.21%

VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-83500-6001	Office Supplies	2,395	2,400	2,320	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	96	228	98	100	100	0	0.00%
<i>Capital Outlay:</i>								
4-100-83500-8202	Furniture & Fixtures	769	277	0	250	250	0	0.00%
TOTAL COOPERATIVE EXTENSION SERVICE:		121,450	117,595	136,981	151,922	146,413	(5,509)	-3.63%

NON-DEPARTMENTAL

The Non-Departmental department consists of judgments and settlements, revenue refunds, and transfers to other funds. This budget also includes reserves for contingencies, state compensation board pay increases, merit pay increases, and hazardous duty increased VRS multiplier.

Non-Departmental Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUDGMENTS AND SETTLEMENTS (91100):</u>								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	300	635	375	300	475	175	58.33%
TOTAL JUDGMENTS AND SETTLEMENTS:		300	635	375	300	475	175	58.33%

NON-DEPARTMENTAL, CONTINUED

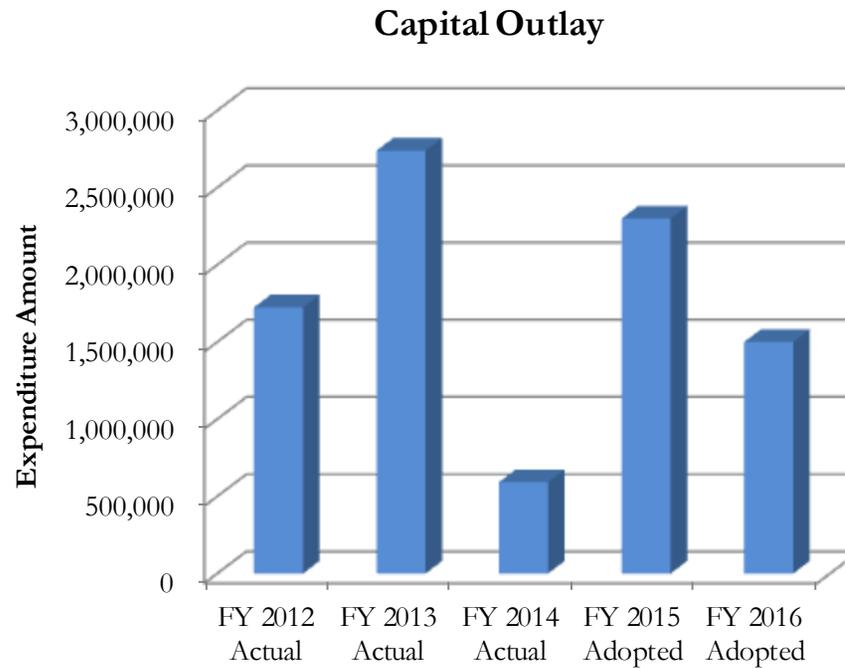
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS/SUSPENSE ACCOUNTS (92100):								
<i>Other Costs:</i>								
4-100-92100-9200	Treasurer's Warrants	5	0	0	100	100	0	0.00%
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	591	535	105	750	750	0	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	540	1,418	5,613	1,000	1,000	0	0.00%
4-100-92100-9203	Refunds - Building Permits	4,835	10,107	6,431	10,000	6,700	(3,300)	-33.00%
4-100-92100-9204	Refunds - Zoning Applications	505	185	0	500	500	0	0.00%
4-100-92100-9208	Refunds - VCCCA	968	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	125,714	0	50	0	0	0	0.00%
4-100-92100-9212	Refunds - Refuse Collections	24	243	0	0	500	500	100.00%
4-100-92100-9213	Refunds - Reduction in State Aid	0	0	0	0	0	0	0.00%
4-100-92100-9214	Refunds - Insurance Recoveries	0	0	0	0	10,000	10,000	0.00%
TOTAL REVENUE REFUNDS/SUSPENSE ACCTS:		133,182	12,488	12,199	12,350	19,550	7,200	58.30%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TRANSFERS (SUSPENSE ACCOUNT) (92200):								
<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	81,414	91,066	9,652	11.86%
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	0	2,968	0	0	0	0	0.00%
4-100-92200-9218	Sunshine Club	0	800	800	0	0	0	0.00%
4-100-92200-9220	Hazardous Duty Increased 1.85% VRS Multiplier	0	0	0	0	69,039	69,039	100.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	0	0	0	73,955	166,904	92,949	100.00%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	0	0	0	1,116,621	2,850,407	1,733,786	100.00%
4-100-92200-9223	Salaries & Wages - 2% Comp Bd	0	0	0	0	46,000	46,000	100.00%
TOTAL TRANSFERS (SUSPENSE ACCOUNT):		0	3,768	800	1,621,990	3,573,416	1,951,426	120.31%

CAPITAL OUTLAY

The Capital Outlay department records costs for the capital needs of the County. A separate Five-Year Capital Improvement Program has been adopted for fiscal year 2016, which provides a detailed explanation of the major capital expenditures planned for fiscal year 2016 and the ensuing four years.

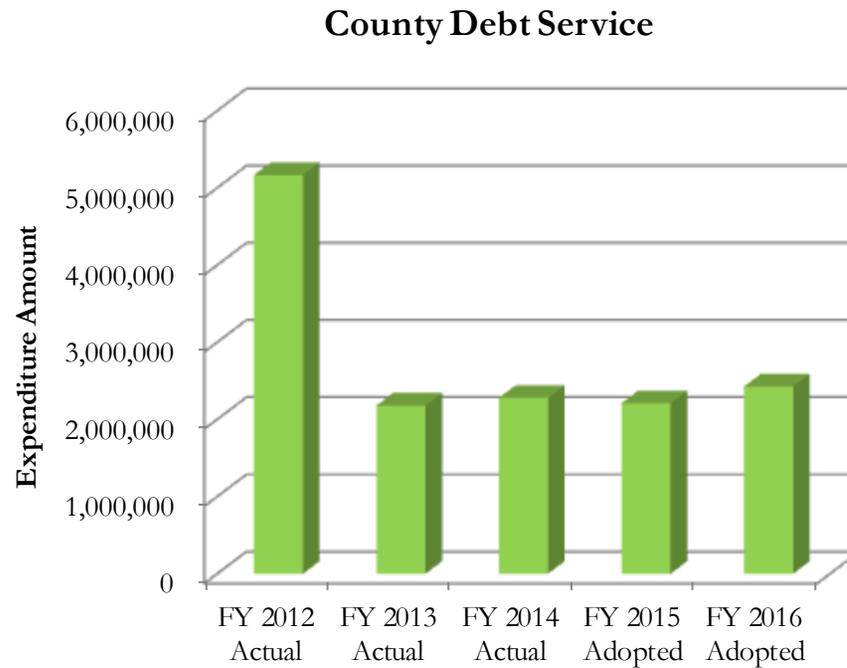


Capital Outlay Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CAPITAL OUTLAY (94000):								
<i>Capital Outlay:</i>								
4-100-94000-8201	911 Project	0	21,113	0	0	0	0	0.00%
4-100-94000-8202	Furniture & Fixtures	0	20,820	0	0	0	0	0.00%
4-100-94000-8210	A&E Repairs for Edinburg School	8,834	0	0	0	0	0	0.00%
4-100-94000-8214	Site Improvements (VDOT TEA21)	727,717	245,510	43,294	0	0	0	0.00%
4-100-94000-8218	DHCD-Free Clinic Expansion	3,000	278,679	394,609	0	0	0	0.00%
4-100-94000-8219	Battlefield Preservation	5,243	0	9,757	0	0	0	0.00%
4-100-94000-8220	Industrial Access Road Funds	0	0	0	0	0	0	0.00%
4-100-94000-8223	Mt. Jackson Water/Sewer Project	0	0	0	0	0	0	0.00%
4-100-94000-8225	Town of New Market Revenue Sharing	0	15,272	0	0	134,762	134,762	100.00%
4-100-94000-8224	Roberts Rd Revenue Sharing Project	0	78,996	0	0	0	0	0.00%
4-100-94000-8236	Aileen Waste Water Treatment	655	0	0	0	0	0	0.00%
4-100-94000-8238	Debt Service-Capital Leases-Principal	380,689	407,512	0	0	0	0	0.00%
4-100-94000-8239	Debt Service-Capital Leases-Interest	29,618	27,478	0	0	0	0	0.00%
4-100-94000-8240	Road Improvements	0	0	0	0	0	0	0.00%
4-100-94000-8242	VCDBG-Toms Brook School Renovation	568,682	14,553	0	0	0	0	0.00%
4-100-94000-8244	DHCD Scatter Site Housing Rehabilitation	0	42,790	143,930	0	0	0	0.00%
4-100-94000-8250	Front Entrance Modification Shelter	0	0	0	0	0	0	0.00%
4-100-94000-8251	County Farm Grant	0	223	472	0	0	0	0.00%
4-100-94000-8252	Purchase of Land	0	1,586,800	0	0	0	0	0.00%
4-100-94000-9400	Capital Outlay Expenditures	0	0	0	2,300,000	1,365,445	(934,555)	-40.63%
TOTAL CAPITAL OUTLAY:		1,724,438	2,739,747	592,062	2,300,000	1,500,207	(799,793)	-34.77%

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.

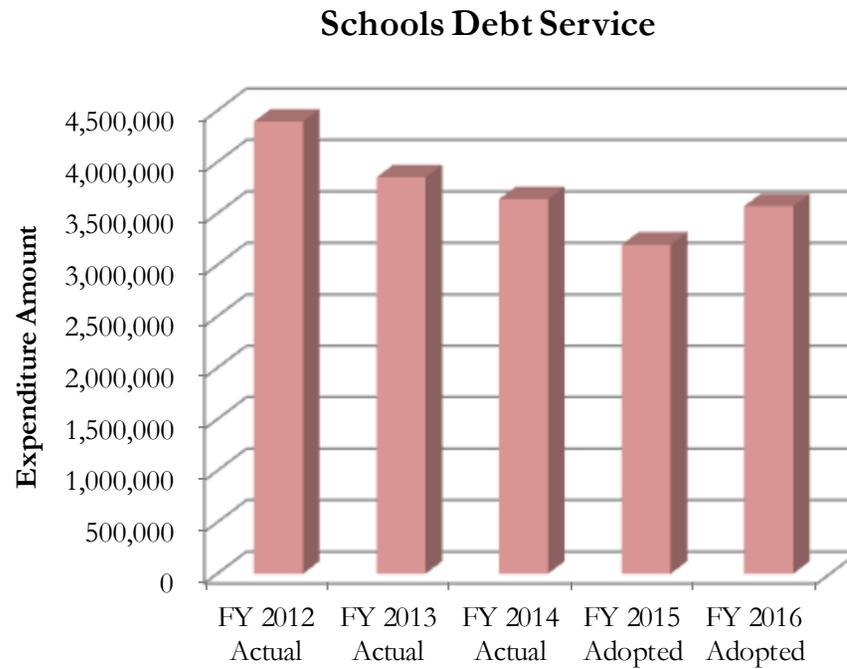


County Debt Service Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - COUNTY (FUND 209):								
4-209-000999-9110	Library - Principal Series 97-03	565,806	0	0	0	0	0	0.00%
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	3,186,869	155,000	160,000	170,000	175,000	5,000	2.94%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	0	775,000	810,000	840,000	875,000	35,000	4.17%
4-209-000999-9113	Mt.Jackson Sewer - Prin C-515332-02	163,005	167,931	134,931	178,236	183,623	5,387	3.02%
4-209-000999-9114	Leachate Line - Prin C-515485-02	0	0	0	35,712	0	(35,712)	-100.00%
4-209-000999-9115	Edinburg School VRA 2012C Principal	0	0	0	0	90,000	90,000	100.00%
4-209-000999-9116	Landfill Dozer Capital Lease - Principal	0	0	0	0	60,225	60,225	100.00%
4-209-000999-9120	Library - Interest Series 3	33,874	0	0	0	0	0	0.00%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	267,860	150,722	145,200	137,244	128,928	(8,316)	-6.06%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	781,587	761,400	729,334	539,402	659,831	120,429	22.33%
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	109,432	104,506	137,506	94,201	88,814	(5,387)	-5.72%
4-209-000999-9124	Leachate Line - Int C-515485-02	0	0	0	52,847	0	(52,847)	-100.00%
4-209-000999-9125	Edinburg School VRA 2012C Interest	0	0	0	162,344	160,738	(1,606)	-0.99%
4-209-000999-9126	Landfill Dozer Capital Lease - Interest	0	0	0	0	4,150	4,150	100.00%
4-209-000999-9190	Bond Issuance Cost	57,604	65,388	162,344	0	0	0	0.00%
TOTAL DEBT SERVICE - COUNTY:		5,166,038	2,179,947	2,279,315	2,209,986	2,426,309	216,323	9.79%

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 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - SCHOOLS (FUND 208):								
<i>Principal</i>								
4-208-000999-9110	VPSA - PR Gen Obligation Combined	2,060,279	220,000	30,500	0	0	0	0.00%
4-208-000999-9111	VA Lit Loan - PR Middle Schools	314,500	314,500	314,500	314,500	314,500	0	0.00%
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA	0	1,180,000	1,245,000	1,375,000	1,375,000	0	0.00%
4-208-000999-9115	Series 2004(B) VPSA - Interest HS	0	198,198	201,183	204,324	207,627	3,303	1.62%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	220,000	480,000	480,000	480,000	480,000	0	0.00%
4-208-000999-9117	Elementary School Land Purchase	220,000	0	0	0	0	0	0.00%
4-208-000999-9120	VPSA - Int Gen Obligation Combined	1,081,584	7,475	750	0	0	0	0.00%
4-208-000999-9121	VA Lit Loan - Int Middle Schools	94,350	84,915	75,480	66,045	56,610	(9,435)	-14.29%
4-208-000999-9122	VPSA Annual Administration Fees	2,750	1,500	1,000	0	1,100	1,100	100.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	0	839,350	774,563	644,410	640,943	(3,467)	-0.54%
4-208-000999-9125	Series 2004(B) VPSA - Interest HS	0	131,802	121,617	111,277	100,772	(10,505)	-9.44%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	0	394,799	394,799	0.00%
4-208-000999-9127	Elementary School Land Purchase - Interest	5,000	0	0	0	0	0	0.00%
TOTAL DEBT SERVICE - SCHOOLS:		4,393,261	3,852,538	3,639,391	3,195,556	3,571,351	375,795	11.76%

LANDFILL FUND REVENUES

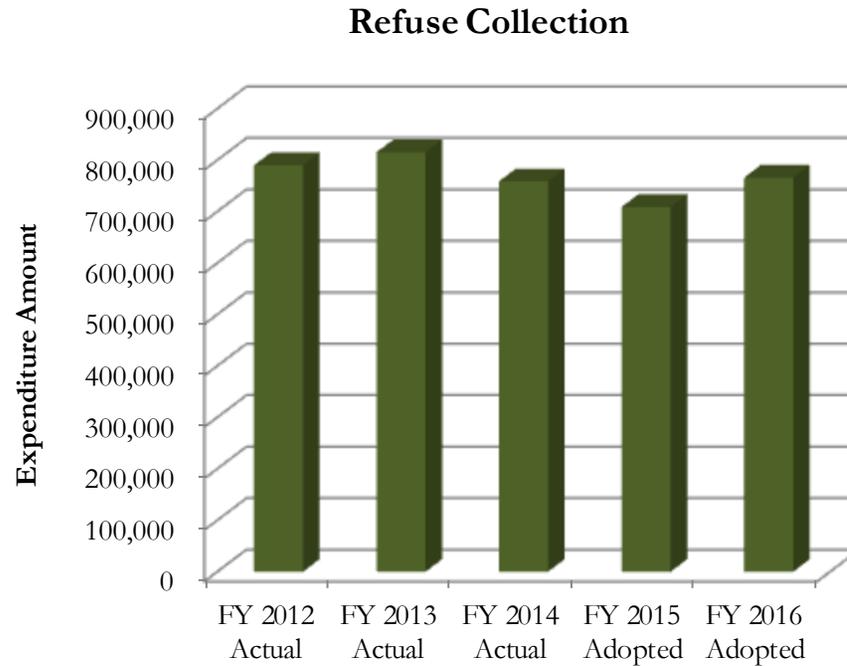
Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LANDFILL FUND REVENUES:</u>							
<u>Charges for Services:</u>							
Solid Waste Collection Charges	1,081,369	1,095,874	1,036,703	1,100,000	1,070,000	(30,000)	-2.73%
Total Charges for Services	1,081,369	1,095,874	1,036,703	1,100,000	1,070,000	(30,000)	-2.73%
<u>Other Financing Sources:</u>							
Transfer from General Fund	1,330,748	1,550,354	1,483,185	1,116,621	2,850,407	1,733,786	100.00%
Total Other Financing Sources	1,330,748	1,550,354	1,483,185	1,116,621	2,850,407	1,733,786	155.27%
TOTAL LANDFILL FUND REVENUES:	2,412,117	2,646,228	2,519,888	2,216,621	3,920,407	1,703,786	76.86%

LANDFILL FUND EXPENDITURE SUMMARY

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND EXPENDITURES:							
<i>Solid Waste Management:</i>							
Refuse Collection	789,996	815,223	758,851	708,889	766,010	57,121	8.06%
Refuse Disposal	1,191,853	1,137,298	1,410,393	1,507,732	3,154,397	1,646,665	109.21%
TOTAL LANDFILL FUND EXPENDITURES:	1,981,849	1,952,521	2,169,243	2,216,621	3,920,407	1,703,786	76.86%

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

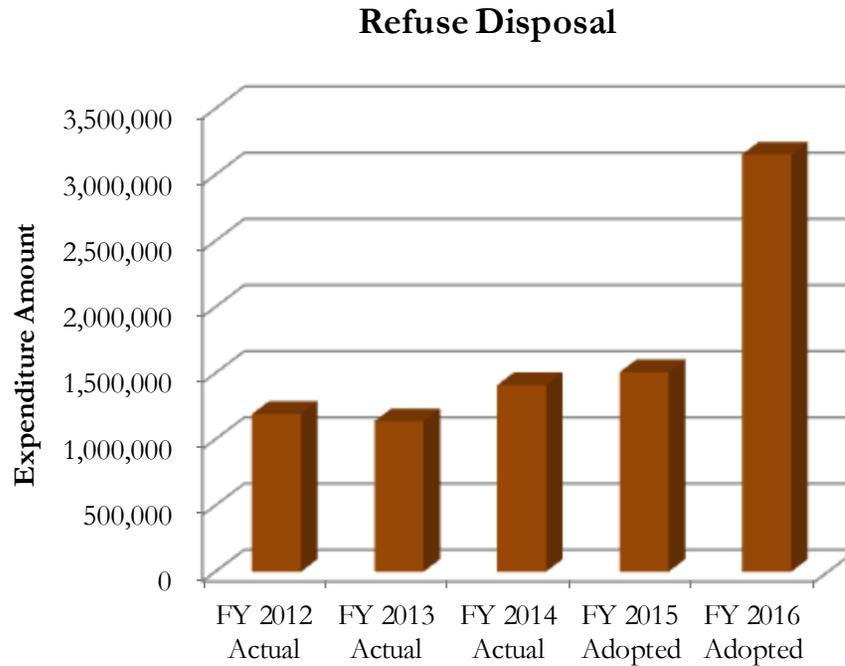
Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE COLLECTION (42300):								
<i>Salaries & Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	254,101	272,158	204,690	141,861	205,012	63,151	44.52%
4-503-42300-1200	Salaries & Wages – Overtime	6,330	8,253	3,490	12,146	7,528	(4,618)	-38.02%
4-503-42300-1300	Salaries & Wages – Part-Time	146,250	131,960	155,023	154,166	154,166	0	0.00%
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare - Employer	30,873	30,512	26,882	23,992	28,053	4,061	16.93%
4-503-42300-2210	Virginia Retirement System	36,883	34,600	24,806	17,031	22,879	5,848	34.34%
4-503-42300-2310	Hospitalization Insurance	61,347	59,496	50,926	40,320	54,211	13,891	34.45%
4-503-42300-2400	Group Life Insurance	728	1,330	953	1,019	984	(35)	-3.47%
4-503-42300-2600	Unemployment Insurance	2,467	2,075	1,473	610	801	191	31.31%
4-503-42300-2700	Workers' Compensation Insurance	11,918	20,473	24,398	15,615	9,786	(5,829)	-37.33%
4-503-42300-2800	OPEB Adjustment	0	2,029	(2,442)	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42300-3120	Professional Health Services	137	148	2,797	3,060	765	(2,295)	-75.00%
4-503-42300-3150	Professional Services (Containers)	7,534	5,188	6,450	6,864	2,976	(3,888)	-56.64%
4-503-42300-3166	Contractual Services (Compactor)	57,591	79,175	79,340	81,319	82,773	1,454	1.79%
<i>Other Charges:</i>								
4-503-42300-3600	Advertising	0	0	87	80	80	0	0.00%
4-503-42300-5110	Electrical Services	6,798	5,628	5,751	5,600	5,600	0	0.00%
4-503-42300-5305	Auto Insurance	8,357	7,849	7,513	8,000	8,000	0	0.00%
4-503-42300-5309	Contractors Equipment Insurance	17	17	19	0	13	13	0.00%

REFUSE COLLECTION, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-5410	Lease/Purchase Equipment	700	0	0	975	975	0	0.00%
4-503-42300-5420	Lease/Rent Building	0	0	975	0	0	0	0.00%
4-503-42300-5850	Miscellaneous Expenses	975	975	0	0	0	0	0.00%
4-503-42300-5870	Hazardous Material Collection	5,962	7,235	8,010	8,000	8,000	0	0.00%
<i>Materials and Supplies:</i>								
4-503-42300-6005	Laundry/Housekeeping Supplies	57	244	709	516	527	11	2.13%
4-503-42300-6007	Repairs & Maintenance Supplies	3,994	7,587	4,898	11,596	11,596	0	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	76,688	87,726	76,426	74,909	71,665	(3,244)	-4.33%
4-503-42300-6009	Auto Repairs & Maintenance	52,346	48,793	58,982	79,510	67,920	(11,590)	-14.58%
<i>Capital Outlay:</i>								
4-503-42300-8213	Refuse Containers	15,813	1,774	16,406	21,700	21,700	0	0.00%
4-503-42300-8214	Site Improvements	2,132	0	288	0	0	0	0.00%
TOTAL REFUSE COLLECTION:		789,996	815,223	758,851	708,889	766,010	57,121	8.06%

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 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE DISPOSAL (42400):								
<i>Salaries & Wages:</i>								
4-503-42400-1100	Salaries & Wages – Regular	396,236	410,750	412,334	485,677	441,274	(44,403)	-9.14%
4-503-42400-1200	Salaries & Wages – Overtime	10,488	11,983	6,114	15,175	8,000	(7,175)	-47.28%
4-503-42400-1300	Salaries & Wages – Part-Time	5,576	8,629	12,508	13,362	13,362	0	0.00%
<i>Employee Benefits:</i>								
4-503-42400-2100	FICA/Medicare - Employer	31,311	31,356	31,335	39,409	35,392	(4,017)	-10.19%
4-503-42400-2210	Virginia Retirement System	57,418	52,226	51,493	55,299	49,246	(6,053)	-10.95%
4-503-42400-2310	Hospitalization Insurance	91,404	89,032	87,073	102,012	92,381	(9,631)	-9.44%
4-503-42400-2400	Group Life Insurance	1,134	2,007	1,979	3,309	2,118	(1,191)	-35.99%
4-503-42400-2600	Unemployment Insurance	1,513	1,397	1,067	1,524	1,524	0	0.00%
4-503-42400-2700	Workers' Compensation Insurance	11,113	14,458	14,169	17,870	17,870	0	0.00%
4-503-42400-2800	OPEB Adjustment	0	3,043	(4,536)	0	0	0	0.00%
4-503-42400-2810	Safety Apparel Allowance	0	0	0	0	1,275	1,275	100.00%
4-503-42400-2900	Accrued Annual and Sick Leave	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42400-3140	Professional Services	18,100	30,724	38,116	40,000	60,400	20,400	51.00%
4-503-42400-3180	Professional Services- Engineering	69,019	19,435	252,144	285,500	311,000	25,500	8.93%
<i>Other Charges:</i>								
4-503-42400-3310	Repairs & Maintenance	3,315	1,503	3,103	5,000	1,500	(3,500)	-70.00%
4-503-42400-3320	Maintenance & Service Contract	5,720	6,887	6,318	6,610	7,078	468	7.08%
4-503-42400-5110	Electrical Services	15,597	16,268	18,030	16,800	17,489	689	4.10%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42400-5120	Heating Services	5,278	10,397	15,121	11,000	8,800	(2,200)	-20.00%
4-503-42400-5130	Water & Sewer	0	0	1,080	0	2,712	2,712	0.00%
4-503-42400-5210	Postal Service	734	613	568	800	800	0	0.00%
4-503-42400-5230	Telecommunications	3,752	4,641	6,389	4,392	6,068	1,676	38.16%
4-503-42400-5309	Contractors Equipment Insurance	2,980	2,980	3,157	0	3,100	3,100	0.00%
4-503-42400-5410	Lease/Purchase Equipment	975	975	1,530	975	7,175	6,200	635.90%
4-503-42400-5530	Food & Lodging	421	25	362	300	750	450	150.00%
4-503-42400-5540	Convention, Training, & Education	1,800	1,200	1,550	1,300	3,125	1,825	140.38%
4-503-42400-5810	Dues & Association Membership	220	190	110	140	140	0	0.00%
4-503-42400-5850	Miscellaneous Expenses	543	0	0	0	0	0	0.00%
4-503-42400-5853	DEQ Permits	13,296	16,628	23,930	13,444	9,500	(3,944)	-29.34%
Materials and Supplies:								
4-503-42400-6001	Office Supplies	2,503	3,137	2,261	2,539	2,539	0	0.00%
4-503-42400-6003	Agricultural Services	1,034	300	1,514	1,800	1,800	0	0.00%
4-503-42400-6004	Medical & Lab Supplies	102	26	24	0	0	0	0.00%
4-503-42400-6005	Laundry/Housekeeping Services	1,649	2,079	1,733	1,362	1,362	0	0.00%
4-503-42400-6007	Repairs & Maintenance Supplies	972	2,937	693	876	1,603	727	82.99%
4-503-42400-6008	Vehides Supplies (Gas)	106,638	115,423	123,817	102,617	98,447	(4,170)	-4.06%
4-503-42400-6009	Auto Repairs & Maintenance	51,841	52,454	65,640	83,900	75,640	(8,260)	-9.85%
4-503-42400-6009-001	Auto Repairs & Maintenance	0	1,808	0	2,850	0	(2,850)	-100.00%
4-503-42400-6011	Uniforms and Wearing Apparel	21,384	26,008	22,186	24,319	24,957	638	2.62%
4-503-42400-6014	Operating Supplies	47,775	74,878	107,482	75,396	78,396	3,000	3.98%
Payment to Joint Operations:								
4-503-42400-7006	Regional Tire Shredder Payment	17,609	10,605	23,741	10,996	15,774	4,778	43.45%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-503-42400-8101	Machinery & Equipment	7,050	0	0	0	8,800	8,800	100.00%
4-503-42400-8102	Furniture and Fixtures	0	0	0	0	0	0	0.00%
4-503-42400-8105	Motor Vehides & Equipment	0	0	4,375	0	54,000	54,000	0.00%
4-503-42400-8106	Construction Vehides & Equipment	0	0	0	0	0	0	0.00%
4-503-42400-8207	EDP Equipment	20,306	0	0	0	0	0	0.00%
4-503-42400-8214	Site Improvements	165,048	110,294	71,883	81,180	1,689,000	1,607,820	1980.56%
TOTAL REFUSE DISPOSAL:		1,191,853	1,137,298	1,410,393	1,507,732	3,154,397	1,646,665	109.21%

NORTH FORK WASTEWATER TREATMENT PLANT REVENUES

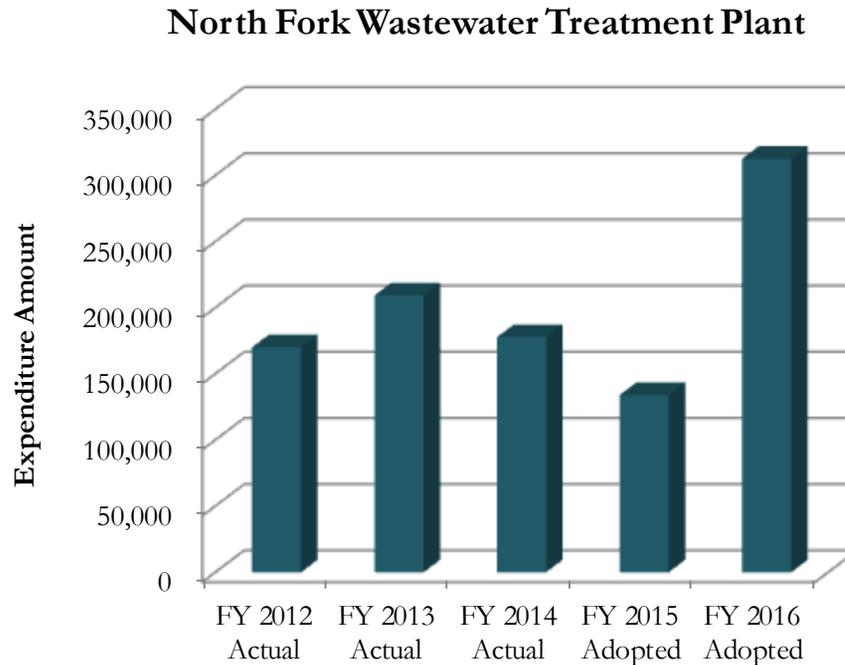
Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND</u>							
<u>REVENUES:</u>							
<u>Charges for Services:</u>							
Septage Disposal Revenue	132,693	100,784	105,479	60,000	100,000	40,000	66.67%
Total Charges for Services	132,693	100,784	105,479	60,000	100,000	40,000	66.67%
<u>Other Financing Sources:</u>							
Transfer from General Fund	0	82,465	88,560	73,955	166,904	92,949	100.00%
Transfer from Toms Brook-Maurertown Sanitary District	0	0	0	0	45,675	45,675	100.00%
Total Other Financing Sources	0	82,465	88,560	73,955	212,579	138,624	187.44%
TOTAL NORTH FORK WASTEWATER FUND REVENUES:	132,693	183,249	194,039	133,955	312,579	178,624	133.35%

NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY

	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u>							
North Fork Wastewater Treatment Plant	169,990	209,262	177,748	133,955	312,579	178,624	133.35%
TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	169,990	209,262	177,748	133,955	312,579	178,624	133.35%

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 Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u>								
<i>Contractual Services:</i>								
4-501-42700-3310	Maintenance & Repairs	2,085	815	1,762	20,000	25,000	5,000	25.00%
4-501-42700-3320	Maintenance & Service Contracts	37,852	41,954	37,966	48,000	60,000	12,000	25.00%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	57,037	53,196	46,117	52,000	42,000	(10,000)	-19.23%
4-501-42700-5210	Postage	0	14	29	25	30	5	20.00%
4-501-42700-5230	Telecommunications	605	1,366	1,137	1,400	2,400	1,000	71.43%
4-501-42700-5853	DEQ Permits	4,073	3,514	4,530	4,530	4,590	60	1.32%
<i>Materials and Supplies:</i>								
4-501-42700-6014	Operating Supplies	31,041	10,618	13,660	8,000	15,000	7,000	87.50%
<i>Capital Outlay:</i>								
4-501-42700-8102	Conversion to UV Disinfection	0	0	0	0	75,000	75,000	0.00%
4-501-42700-8999	Depreciation Expense	37,297	37,297	37,297	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-501-95000-9124	Debt Service	0	60,486	35,251	0	88,559	88,559	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		169,990	209,262	177,748	133,955	312,579	178,624	133.35%

SCHOOL FUND REVENUES

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SCHOOL FUND REVENUES</u>							
<u>(FUNDS 205 & 207):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	**	**	**	24,467,495	25,144,582	677,087	2.77%
Transfer from General Fund - Capital	**	**	**	450,000	797,788	347,788	77.29%
Other Local Revenues	**	**	**	10,113,763	4,709,563	(5,404,200)	-53.43%
Total Local Revenues	**	**	**	35,031,258	30,651,933	(4,379,325)	-12.50%
<u>State Revenues:</u>							
Categorical Aid	**	**	**	31,819,656	32,125,819	306,163	0.96%
Total State Revenues	**	**	**	31,819,656	32,125,819	306,163	0.96%
<u>Federal Revenues:</u>							
Categorical Aid	**	**	**	4,012,027	4,158,854	146,827	100.00%
Total Federal Revenues	**	**	**	4,012,027	4,158,854	146,827	3.66%
TOTAL SCHOOL FUND REVENUES:	**	**	**	70,862,941	66,936,606	(3,926,335)	-5.54%
<i>** Data unavailable</i>							

For further information on the SCPS revenues, please visit 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.

Shenandoah County Public Schools Expenditures

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ADMINISTRATION OF SCHOOLS (FUNDS 205 and 207):								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	**	**	**	59,887,784	61,280,713	1,392,929	2.33%
4-205-06400-0001	Special Programs	**	**	**	8,485,018	3,179,716	(5,305,302)	-62.53%
4-207-65100-9201	School Food Service	2,185,328	2,238,760	2,262,055	2,490,139	2,476,177	(13,962)	-0.56%
TOTAL ADMINISTRATION OF SCHOOLS:		2,185,328	2,238,760	2,262,055	70,862,941	66,936,606	(3,926,335)	-5.54%
<i>** Data unavailable</i>								

SOCIAL SERVICES FUND REVENUES

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND</u>							
<u>(FUNDS 140 & 141):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	**	**	**	995,165	1,022,520	27,355	2.75%
Charges for Services	**	**	**	420,000	420,000	0	0.00%
Total Local Revenues	**	**	**	1,415,165	1,442,520	27,355	1.93%
<u>State Revenues:</u>							
Categorical Aid	**	**	**	1,222,600	1,253,000	30,400	2.49%
Total State Revenues	**	**	**	1,222,600	1,253,000	30,400	2.49%
<u>Federal Revenues:</u>							
Categorical Aid	**	**	**	1,682,000	1,682,000	0	100.00%
Total Federal Revenues	**	**	**	1,682,000	1,682,000	0	0.00%
TOTAL SOCIAL SERVICES FUND	**	**	**	4,319,765	4,377,520	57,755	1.34%
<i>** Data unavailable</i>							

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 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES DEPARTMENT (FUNDS 140 and 141):</u>								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	**	**	**	3,899,765	3,957,520	57,755	1.48%
4-141-53100-0001	Seven Bends Daycare Operations	**	**	**	420,000	420,000	0	0.00%
TOTAL SOCIAL SERVICES DEPARTMENT:		**	**	**	4,319,765	4,377,520	57,755	1.34%
<i>** Data unavailable</i>								

COMPREHENSIVE SERVICES ACT (CSA) FUND REVENUES

Account Name	FY 2012 Actual Revenues	FY 2013 Actual Revenues	FY 2014 Actual Revenues	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMPREHENSIVE SERVICES ACT FUND (FUND 250):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	**	**	**	999,173	1,000,174	1,001	0.10%
Total Local Revenues	**	**	**	999,173	1,000,174	1,001	0.10%
<u>State Revenues:</u>							
Categorical Aid	**	**	**	1,741,400	1,741,400	0	0.00%
Total State Revenues	**	**	**	1,741,400	1,741,400	0	0.00%
TOTAL COMPREHENSIVE SERVICES ACT FUND:	**	**	**	2,740,573	2,741,574	1,001	0.04%
<i>** Data unavailable</i>							

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

Account Number	Account Name	FY 2012 Actual Expenditures	FY 2013 Actual Expenditures	FY 2014 Actual Expenditures	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMPREHENSIVE SERVICES ACT (FUND 250):</u>								
<i>Other Charges:</i>								
4-250-53600-9001	Comprehensive Services Act	**	**	**	2,740,573	2,741,574	1,001	0.04%
TOTAL COMPREHENSIVE SERVICES ACT FUND:		0	0	0	2,740,573	2,741,574	1,001	0.04%
<i>** Data unavailable</i>								

STONEY CREEK SANITARY DISTRICT (SCSD) FUND REVENUES

Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT REVENUES:</u>				
Water Revenues	450,000	464,560	14,560	3.24%
Sewer Revenues	606,000	579,340	(26,660)	-4.40%
Ad Valorum Taxes	512,000	511,000	(1,000)	-0.20%
Connection Fees	62,000	62,000	0	0.00%
Interest	2,000	5,900	3,900	195.00%
Other Income and Reserves	95,410	135,001	39,591	41.50%
	1,727,410	1,757,801	30,391	1.76%
STONEY CREEK SANITARY DISTRICT REVENUES:	1,727,410	1,757,801	30,391	1.76%

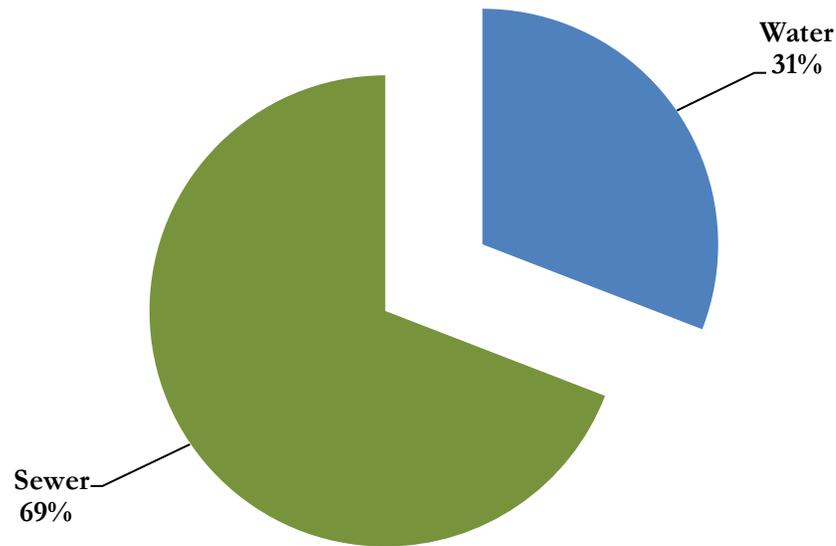
STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY

	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u>				
Stoney Creek Sanitary District - Water	542,496	542,649	153	0.03%
Stoney Creek Sanitary District - Sewer	1,184,914	1,215,152	30,238	2.55%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:	1,727,410	1,757,801	30,391	1.76%

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 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT (FUND 513):					
Stoney Creek Sanitary District - Water (42800-001):					
<i>Salaries & Wages:</i>					
4-513-42800-1100-001	Salaries & Wages – Regular- Water	240,575	251,757	11,182	4.65%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	0	2,000	2,000	100.00%
<i>Employee Benefits:</i>					
4-513-42800-2100-001	FICA/Medicare - Employer - Water	18,404	19,415	1,011	5.49%
4-513-42800-2210-001	Virginia Retirement System - Water	19,009	28,100	9,091	47.82%
4-513-42800-2310-001	Hospitalization Insurance - Water	46,800	49,200	2,400	5.13%
4-513-42800-2400-001	Group Life Insurance - Water	571	1,210	639	111.91%
4-513-42800-2600-001	Unemployment Insurance - Water	677	677	0	0.00%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	6,400	6,400	0	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	0	0	0	0.00%
<i>Contractual Services:</i>					
4-513-42800-3110-001	Professional Health Services - Water	0	30	30	100.00%
4-513-42800-3120-001	Professional Health Services - Audit - Water	2,400	2,400	0	0.00%
4-513-42800-3140-001	Professional Services - Engineering - Water	500	500	0	0.00%
4-513-42800-3150-001	Legal Fees - Water	500	500	0	0.00%
4-513-42800-3167-001	Professional Services - Water	4,600	3,000	(1,600)	-34.78%
4-513-42800-3180-001	Lab Fees - Water	4,000	4,800	800	20.00%
4-513-42800-3310-001	Repairs & Maintenance - Water	14,200	14,200	0	0.00%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	25,000	25,000	0	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	14,000	7,000	(7,000)	-50.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	2,000	2,000	0	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	2,000	2,000	0	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	6,700	8,000	1,300	19.40%
4-513-42800-3500-001	Printing - Water	700	800	100	14.29%
4-513-42800-3600-001	Advertising - Water	400	300	(100)	-25.00%
Other Charges:					
4-513-42800-5110-001	Electrical Services - Water	22,000	22,500	500	2.27%
4-513-42800-5120-001	Heating Services - Water	2,000	2,500	500	25.00%
4-513-42800-5210-001	Postal Service - Water	2,400	2,400	0	0.00%
4-513-42800-5230-001	Telecommunications - Water	5,400	5,000	(400)	-7.41%
4-513-42800-5305-001	Auto Insurance - Water	0	0	0	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	6,400	10,200	3,800	59.38%
4-513-42800-5420-001	Rent - Water	4,800	3,800	(1,000)	-20.83%
4-513-42800-5510-001	Mileage - Water	0	0	0	0.00%
4-513-42800-5530-001	Food & Lodging - Water	800	1,500	700	87.50%
4-513-42800-5540-001	Convention, Training, & Education - Water	400	600	200	50.00%
4-513-42800-5810-001	Dues & Assodation Membership - Water	6,000	6,000	0	0.00%
4-513-42800-5897-001	Service Charge - Water	0	0	0	0.00%
Materials and Supplies:					
4-513-42800-6001-001	Office Supplies - Water	3,000	2,000	(1,000)	-33.33%
4-513-42800-6005-001	Housekeeping/Laundry - Water	0	0	0	0.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	6,000	7,000	1,000	16.67%
4-513-42800-6008-001	Vehides Supplies (Gas) - Water	15,000	10,000	(5,000)	-33.33%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	6,850	7,000	150	2.19%
4-513-42800-6011-001	Uniforms - Water	5,000	5,000	0	0.00%
4-513-42800-6012-001	Subscriptions - Water	60	60	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6013-001	Educational & Recreational Supplies - Water	1,200	1,200	0	0.00%
4-513-42800-6014-001	Operating Supplies - Water	5,800	6,000	200	3.45%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	5,000	5,000	0	0.00%
Capital Outlay:					
4-513-42800-8105-001	Motor Vehicle- Water	0	0	0	0.00%
4-513-42800-8211-001	Treatment and Lab Equipment	0	0	0	0.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	34,950	15,600	(19,350)	-55.36%
Other Uses of Funds:					
4-513-42800-9208-001	Refunds - SCSD - Water	0	0	0	0.00%
4-513-42800-9999-002	Depreciation Expense - Water	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		542,496	542,649	153	0.03%
Stoney Creek Sanitary District - Sewer (42800-002):					
Salaries & Wages:					
4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	360,862	377,636	16,774	4.65%
4-513-42800-1200-001	Salaries & Wages – Overtime-Sewer	0	3,000	3,000	100.00%
Employee Benefits:					
4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	27,606	29,120	1,514	5.48%
4-513-42800-2210-002	Virginia Retirement System - Sewer	28,513	42,145	13,632	47.81%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	70,200	73,800	3,600	5.13%
4-513-42800-2400-002	Group Life Insurance - Sewer	857	1,815	958	111.79%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2600-002	Unemployment Insurance - Sewer	1,016	1,020	4	0.39%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	9,600	6,000	(3,600)	-37.50%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	0	0	0	0.00%
<i>Contractual Services:</i>					
4-513-42800-3110-002	Professional Health Services - Sewer	0	0	0	0.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	3,600	3,600	0	0.00%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	500	1,000	500	100.00%
4-513-42800-3150-002	Legal Fees - Sewer	500	500	0	0.00%
4-513-42800-3167-002	Professional Services - Sewer	2,400	2,400	0	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	8,000	8,500	500	6.25%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	2,000	2,500	500	25.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	28,000	25,000	(3,000)	-10.71%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	11,000	12,000	1,000	9.09%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	1,000	2,000	1,000	100.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	3,000	3,000	0	0.00%
4-513-42800-3315-002	Structures and Improvements - Sewer	2,500	2,500	0	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	10,000	10,000	0	0.00%
4-513-42800-3500-002	Printing - Sewer	800	1,200	400	50.00%
4-513-42800-3600-002	Advertising - Sewer	400	300	(100)	-25.00%
<i>Other Charges:</i>					
4-513-42800-5110-002	Electrical Services - Sewer	30,000	29,000	(1,000)	-3.33%
4-513-42800-5120-002	Heating Services - Sewer	0	0	0	0.00%
4-513-42800-5210-002	Postal Service - Sewer	3,100	3,100	0	0.00%
4-513-42800-5230-002	Telecommunications - Sewer	4,800	4,500	(300)	-6.25%
4-513-42800-5305-002	Auto Insurance - Sewer	0	0	0	0.00%
4-513-42800-5308-002	General Liability Insurance - Sewer	9,600	15,250	5,650	58.85%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5420-002	Rent - Sewer	4,800	5,800	1,000	20.83%
4-513-42800-5510-002	Mileage - Sewer	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	900	2,500	1,600	177.78%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	600	800	200	33.33%
4-513-42800-5810-002	Dues & Assodation Membership - Sewer	9,500	9,500	0	0.00%
4-513-42800-5897-002	Service Charge - Sewer	0	0	0	0.00%
Materials and Supplies:					
4-513-42800-6001-002	Office Supplies - Sewer	3,200	3,000	(200)	-6.25%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	0	0	0	0.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	6,000	7,000	1,000	16.67%
4-513-42800-6008-002	Vehides Supplies (Gas) - Sewer	14,000	12,000	(2,000)	-14.29%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	6,800	7,000	200	2.94%
4-513-42800-6011-002	Uniforms - Sewer	5,000	6,000	1,000	20.00%
4-513-42800-6012-002	Subscriptions - Sewer	60	60	0	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	1,200	1,200	0	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	2,500	6,000	3,500	140.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	7,500	7,500	0	0.00%
Capital Outlay:					
4-513-42800-8105-002	Motor Vehide - Sewer	0	0	0	0.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	110,000	85,000	(25,000)	-22.73%
4-513-42800-8217-002	CIP - Pipelining - Sewer	128,000	128,000	0	0.00%
4-513-42800-8218-002	CIP - Pipelining - Section 6 - Sewer	0	0	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Uses of Funds:</i>					
4-513-42800-9100-002	Debt Payments - Principal	220,000	260,000	40,000	100.00%
4-513-42800-9110-002	VRA Bond Interest	45,000	12,500	(32,500)	100.00%
4-513-42800-9111-002	VRA Bond Fees	0	406	406	100.00%
4-513-42800-9208-002	Refunds - SCSD - Sewer	0	0	0	100.00%
4-513-42800-9999-002	Deprediation Expense - Sewer	0	0	0	100.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		1,184,914	1,215,152	30,238	2.55%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,727,410	1,757,801	30,391	1.76%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) REVENUES

Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u>				
Water Revenues	237,600	243,000	5,400	2.27%
Sewer Revenues	368,530	364,000	(4,530)	-1.23%
Ad Valorem Taxes	52,900	56,000	3,100	5.86%
Connection Fees	77,500	77,500	0	0.00%
Interest	2,400	2,000	(400)	-16.67%
Other Income and Reserves	45,633	95,196	49,563	100.00%
TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:	784,563	837,696	53,133	6.77%

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

	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u>				
Toms Brook Maurertown Sanitary District - Water	203,220	241,934	38,714	19.05%
Toms Brook Maurertown Sanitary District - Sewer	581,343	595,762	14,419	2.48%
TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:	784,563	837,696	53,133	6.77%

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

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):</u>					
<u>Toms Brook Maurertown Sanitary District - Water (42900-001):</u>					
<i>Salaries & Wages:</i>					
4-514-42900-1100-001	Salaries & Wages – Regular- Water	69,500	71,160	1,660	2.39%
4-514-42900-1200-001	Salaries & Wages – Overtime-Water	0	4,320	4,320	100.00%
<i>Employee Benefits:</i>					
4-514-42900-2100-001	FICA/Medicare - Employer - Water	4,512	5,775	1,263	27.99%
4-514-42900-2210-001	Virginia Retirement System - Water	4,058	7,942	3,884	95.71%
4-514-42900-2310-001	Hospitalization Insurance - Water	9,474	12,824	3,350	35.36%
4-514-42900-2400-001	Group Life Insurance - Water	244	342	98	40.16%
4-514-42900-2600-001	Unemployment Insurance - Water	220	125	(95)	-43.18%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,200	1,200	0	0.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	0	0	0	0.00%
<i>Contractual Services:</i>					
4-514-42900-3110-001	Professional Health Services - Water	0	16	16	100.00%
4-514-42900-3120-001	Professional Services - Audit - Water	2,200	2,300	100	4.55%
4-514-42900-3140-001	Professional Services - Engineering - Water	1,000	1,000	0	0.00%
4-514-42900-3167-001	Professional Services - Water	2,050	2,500	450	21.95%
4-514-42900-3180-001	Lab Testing - Water	2,500	2,500	0	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	10,500	3,000	(7,500)	-71.43%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	5,500	14,000	8,500	154.55%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	6,500	5,000	(1,500)	-23.08%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	500	500	0	0.00%
4-514-42900-3315-001	Structures and Improvements - Water	1,000	1,000	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	8,000	8,000	0	0.00%
4-514-42900-3500-001	Printing - Water	700	1,500	800	114.29%
4-514-42900-3600-001	Advertising - Water	200	200	0	0.00%
<i>Other Charges:</i>					
4-514-42900-5110-001	Electrical Services - Water	10,400	10,500	100	0.96%
4-514-42900-5210-001	Postal Service - Water	1,800	1,600	(200)	-11.11%
4-514-42900-5230-001	Telecommunications - Water	2,800	2,700	(100)	-3.57%
4-514-42900-5305-001	Auto Insurance	0	350	350	100.00%
4-514-42900-5308-001	General Liability Insurance - Water	2,800	2,700	(100)	-3.57%
4-514-42900-5420-001	Rent - Water	1,920	1,920	0	0.00%
4-514-42900-5510-001	Mileage	0	0	0	0.00%
4-514-42900-5530-001	Food & Lodging - Water	150	300	150	100.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	150	300	150	100.00%
4-514-42900-5810-001	Dues & Association Membership - Water	2,000	2,200	200	10.00%
4-514-42900-5850-001	Miscellaneous Expenses - Water	0	0	0	0.00%
<i>Materials and Supplies:</i>					
4-514-42900-6001-001	Office Supplies - Water	1,150	1,100	(50)	-4.35%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	300	300	0	0.00%
4-514-42900-6008-001	Vehides Supplies (Gas) - Water	1,000	1,100	100	10.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	630	700	70	11.11%
4-514-42900-6011-001	Uniforms - Water	900	1,200	300	33.33%
4-514-42900-6012-001	Subscriptions - Water	0	20	20	100.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6013-001	Educational & Recreational Supplies - Water	500	750	250	50.00%
4-514-42900-6014-001	Operating Supplies - Water	4,750	4,500	(250)	-5.26%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	700	700	0	0.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	0	0	0	0.00%
Capital Outlay:					
4-514-42900-8210-001	Power Production/Elec. Pump Equipment - Water	0	0	0	0.00%
4-514-42900-8211-001	Treatment & Lab Equipment/Store Tanks - Water	0	0	0	0.00%
4-514-42800-8212-001	SCADA Upgrade-Phase 1	0	26,350	26,350	100.00%
Other Uses of Funds:					
4-514-42900-9100-001	Debt Payments - Principal	20,742	20,738	(4)	100.00%
4-514-42900-9110-001	Rural Development Loan Interest	20,670	16,702	(3,968)	100.00%
4-514-42900-9999-001	Depreciation Expense	0	0	0	0.00%
TOTAL TBMSD - WATER:		203,220	241,934	38,714	19.05%
Toms Brook Maurertown Sanitary District - Sewer (42900-002):					
Salaries & Wages:					
4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	162,500	166,040	3,540	2.18%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	0	10,080	10,080	100.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Employee Benefits:					
4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	10,529	13,475	2,946	27.98%
4-514-42900-2210-002	Virginia Retirement System - Sewer	9,469	18,530	9,061	95.69%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	22,106	29,923	7,817	35.36%
4-514-42900-2400-002	Group Life Insurance - Sewer	569	797	228	40.07%
4-514-42900-2600-002	Unemployment Insurance - Sewer	500	290	(210)	-42.00%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,800	2,800	0	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	0	0	0	0.00%
Contractual Services:					
4-514-42900-3110-002	Professional Health Services - Sewer	0	37	37	10.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	5,300	5,300	0	0.00%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	5,000	3,000	(2,000)	-40.00%
4-514-42900-3167-002	Professional Services - Sewer	2,200	3,000	800	36.36%
4-514-42900-3180-002	Lab Testing - Sewer	4,000	4,000	0	0.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	4,000	4,000	0	0.00%
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	13,000	13,000	0	0.00%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	2,000	2,000	0	0.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	1,000	1,000	0	0.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	5,000	5,000	0	0.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	1,500	1,500	0	0.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	8,000	8,000	0	0.00%
4-514-42900-3500-002	Printing - Sewer	1,000	2,600	1,600	160.00%
4-514-42900-3600-002	Advertising - Sewer	200	200	0	0.00%
Other Charges:					
4-514-42900-5110-002	Electrical Services - Sewer	34,000	34,000	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5210-002	Postal Service - Sewer	3,000	2,800	(200)	-6.67%
4-514-42900-5230-002	Telecommunications - Sewer	5,500	5,400	(100)	-1.82%
4-514-42900-5305-002	Auto Insurance- Sewer	0	0	0	0.00%
4-514-42900-5308-002	General Liability Insurance - Sewer	6,200	6,100	(100)	-1.61%
4-514-42900-5420-002	Rent - Sewer	4,500	4,500	0	0.00%
4-514-42900-5510-002	Mileage- Sewer	0	0	0	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	150	700	550	366.67%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	150	500	350	233.33%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,200	3,200	0	0.00%
4-514-42900-5850-002	Miscellaneous Expenses - Sewer	0	0	0	0.00%
Materials and Supplies:					
4-514-42900-6001-002	Office Supplies - Sewer	2,500	2,000	(500)	-20.00%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	800	800	0	0.00%
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	2,200	2,500	300	13.64%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	1,370	1,400	30	2.19%
4-514-42900-6011-002	Uniforms - Sewer	2,000	2,400	400	20.00%
4-514-42900-6012-002	Subscriptions - Sewer	0	40	40	100.00%
4-514-42900-6013-002	Educational & Recreational Supplies - Sewer	500	750	250	50.00%
4-514-42900-6014-002	Operating Supplies - Sewer	3,500	3,000	(500)	-14.29%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance	1,100	1,100	0	0.00%
4-514-42900-6065-002	First Bank RDA Bond Payment	0	0	0	0.00%
Capital Outlay:					
4-514-42900-0290-002	CIP - UV Disinfection Project - Sewer	0	0	0	0.00%
4-514-42900-8210-002	Power Production/Electrical Pump Equipment - Sewer	250,000	0	(250,000)	-100.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Adopted Budget	FY 2016 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-8212-002	SCADA Upgrade-Phase 1	0	0	0	100.00%
4-514-42900-8213-002	Pump Station 4 Replacement	0	215,000	215,000	100.00%
4-514-42900-8214-002	Septage Facility Decommissioning	0	15,000	15,000	100.00%
<i>Other Uses of Funds:</i>					
4-514-42900-9999-002	Depreciation Expense - Sewer	0	0	0	0.00%
TOTAL TBMSD - SEWER:		581,343	595,762	14,419	2.48%
TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:		784,563	837,696	53,133	6.77%