
**SHENANDOAH
COUNTY
BUDGET
FY13**



**FY13
SHENANDOAH COUNTY BUDGET**

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County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
DISTRICT 3 - DAVID FERGUSON 540.984.8777
DISTRICT 4 - SHARON BARONCELLI 540.331.4492
DISTRICT 5 - DENNIS MORRIS 540.436.9149
DISTRICT 6 - CONRAD HELSLEY 540.481.6167

600 N. Main Street, Ste 102
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OFFICE OF COUNTY ADMINISTRATION

DOUGLAS C. WALKER
COUNTY ADMINISTRATOR

MARY T. PRICE
ASSISTANT COUNTY ADMINISTRATOR

ORDINANCE ADOPTING FISCAL YEAR 2013 BUDGET

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget) which, except for the public school budget, is for informative and fiscal planning purposes only, and which budget is for the fiscal year beginning July 1, 2012 and ending June 30, 2013; and

WHEREAS, a public hearing was held, pursuant to Title 15.2 and Title 22.1 of the Code of Virginia, as amended, on April 17th, 2012 at 7:00 p.m. to take public comments regarding said annual budget; now therefore

BE IT ORDAINED, that the proposed County General Fund budget in the amount of \$52,729,069 be and is hereby adopted pursuant to the following allocations by major categories:

Administration	\$ 2,447,873
Judicial	\$ 1,720,693
Public Safety	\$ 11,583,156
Public Works	\$ 3,191,618
Health and Welfare	\$ 2,672,374
Education	\$ 22,318,924
Recreation and Cultural	\$ 1,296,393
Community Development	\$ 1,006,581
Non-Departmental	\$ 165,068
Capital Outlay	\$ 849,593
Debt Service	\$ 5,476,796

The School Board budget amount includes \$54,915,242 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$22,282,693 from the County's general revenues; with the remaining amount to be funded by such State, Federal, and Miscellaneous revenues as shall be received from time to time for operation of the Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,522,780 is budgeted for School Food Service and \$8,057,308 is included for Special Budgets. No revenue from the County's general fund is required to help fund the School Food Service or other Special Budgets.

Unexpended funds, if any, left in any State or Federal Grant Program at the end of the fiscal year ending June 30, 2012 shall be added to and appropriated for the same program for the fiscal year ending June 30, 2013 if otherwise so permitted by the granting authority.

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

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

Adopted: May 8, 2012

ATTEST:


Clerk of the Board

ORDINANCE PERTAINING TO

SHENANDOAH COUNTY APPROPRIATION OF 2012-2013 OPERATING FUNDS

On the motion of Neese, seconded by Ferguson the following ordinance was adopted:

BE IT ORDAINED by the Board of Supervisors of the County of Shenandoah, Virginia, that the following appropriations be made for the fiscal year 2012-2013 from the funds and for the functions or purposes indicated:

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

11010	Board of Supervisors	\$284,483
12100	County Administrator	\$486,847
12200	County Attorney	\$68,500
12240	Auditor	\$64,300
12310	Commissioner of the Revenue	\$447,652
12320	Reassessment	\$0
12330	Board of Equalization	\$0
12410	Treasurer	\$544,699
12440	Financial Administration and Technology	\$172,648
12510	Information Systems	\$62,054
12540	GIS	\$97,912
13100	Electoral Board	\$89,425
13200	General Registrar	\$129,353
21100	Circuit Court	\$57,969
21200	General District Court	\$10,300
21300	Magistrates' Office	\$3,025
21500	Juvenile/Domestic Relations	\$15,725
21600	County Clerk/Circuit Court	\$474,624
21700	Sheriff (Courts)	\$591,209
21800	Law Library	\$20,000
22100	Commonwealth's Attorney	\$518,890
22200	Victim-Witness Coordinator	\$28,951
31200	Sheriff (Law Enforcement)	\$3,641,083
31400	E-911 Enforcement/Traffic Control	\$53,850
32200	Volunteer Fire Department	\$735,451
32300	Ambulance & Rescue Services	\$227,361

32400	Forest Fire Extinction Service	\$9,695
32500	Fire/Rescue	\$2,936,840
33100	Sheriff (Corrections & Detention)	\$1,780,983
33300	Juvenile Probation	\$395,952
34410	Code Enforcement	\$358,093
35100	Animal Control	\$129,784
35200	Animal Shelter	\$237,439
35300	Medical Examiner	\$900
35500	Emergency Services/Civil Defense	\$1,075,725
42300	Refuse Collection	\$912,926
42400	Refuse Disposal	\$1,202,271
42700	North Fork Wastewater Treatment Plant	\$130,300
43200	General Properties	\$946,121
51100	Local Health Department	\$291,184
52100	Mental Health	\$230,187
53220	State and Local Hospitalization	\$0
53230	Area Agency on Aging	\$83,000
53300	Tax Relief Elderly/Handicapped	\$135,000
53400	County Farm/Home	\$53,700
53500	Support/Social Services	\$42,000
68000	Community Colleges	\$36,231
71200	Parks and Recreation	\$656,561
71500	Operation of TV Translators	\$2,000
72600	Cultural Services	\$6,500
73100	Library Administration	\$631,332
81100	Planning and Zoning	\$361,620
81500	Economic Development	\$72,796
81550	Tourism	\$190,923
81600	Litter Control Program	\$0
82400	Soil/Water Conservation District	\$229,307
82700	Gypsy Moth Control Program	\$1,300
83500	Cooperative Extension Service	\$150,635
91100	Judgments and Settlements	\$250
92100	Revenue Refunds/Suspense Accounts	\$11,600
92200	Transfer (Suspense Account)	\$153,218
94000	Capital Outlay	\$849,593
	Subtotal – General Government	\$23,132,277
	Local Government Transfers	
Fund 140	Virginia Public Assistance (DSS)	\$864,583
Fund 205	Public Schools	\$22,282,693
Fund 208	Public Schools Debt Service	\$3,456,240
Fund 209	County Debt Service	\$2,020,556

Fund 250	Comprehensive Service Act	\$972,720
	Subtotal Local Government Transfers	\$29,596,792
	Grand Total – General Operating Fund	\$52,729,069

Fund 140:	Virginia Public Assistance Fund (DSS)	
	999-5310-01 Virginia Public Assistance (DSS) – Local Transfer	\$ 864,583
	999-5310-01 Virginia Public Assistance (DSS) – Other Sources	\$ <u>2,636,417</u>
	Grand Total – Virginia Public Assistance (DSS)	\$ 3,501,000
Fund 205:	School Operating Fund	
	999-6100 Operations – Local Transfers	\$22,282,693
	999-6100 Operations – Other Sources	\$32,642,374
	999-6100 Special Budgets - Other Sources	\$ <u>8,057,308</u>
	Grand Total – School Operating Fund	\$62,982,375
Fund 207:	School Cafeteria Fund	
	999-65100-9201 School Fund Services – Other Sources	\$ <u>2,522,780</u>
	Grand Total – School Fund Services	\$ 2,522,780
Fund 208:	School Debt Service Fund	
	999 School Debt Service – Local Transfer	\$ <u>3,456,240</u>
	Grand Total – School Debt Service	\$ 3,456,240
Fund 209:	County Debt Service Fund	
	999 County Debt Service – Local Transfer	\$ <u>2,020,556</u>
	Grand Total – County Debt Service	\$ 2,020,556
Fund 222:	Landfill Contingency Fund	
	4230 Landfill Contingency Fund	\$ <u>0</u>
	Grand Total – Landfill Contingency Fund	\$ 0
Fund 250:	Comprehensive Services Act Fund	
	999-53600 Comprehensive Services Act – Local Transfer	\$ 972,720

	999-53600	Comprehensive Services Act – Other Sources	\$ <u>1,741,400</u>
		Grand Total – Comprehensive Services Act	\$ 2,714,120
Fund 302:		Capital Projects Fund	
	94000-8210	Repairs to Edinburg School	\$ 0
	94000-8243	Cell Development/Gas Remediation	\$ 0
	94000-8250	Shelter Modifications	\$ 0
	94000-8254	District Courthouse	\$ 0
	94000-8255	Health and Human Service Building	\$ 0
	94000-8256	Leachate Line	\$ 0
	94000-8257	Records Management Upgrade	\$ 0
	94000-8258	Edinburg School PPE Project	\$ <u>0</u>
		Grand Total – Capital Projects Fund	\$ 0
Fund 304:		County Capital Reserve Funds	
	94000	Landfill equipment reserve	\$ 0
	94000	Landfill capital reserve	\$ 0
	94000	General fund vehicle& equipment reserve	\$ 0
	94000	General Fund capital reserve	\$ 0
	94000	Debt Stabilization fund	\$ 0
	94000	Economic Development reserve	\$ 0
	94000	School Capital reserve	\$ <u>0</u>
		Grand Total – County Capital Reserve Fund	\$ 0
		Grand Total – Appropriations (All Fund)	\$129,926,140
		Less Local Government Transfers	<u>(\$ 29,596,792)</u>
		Remaining Appropriations	\$100,329,348

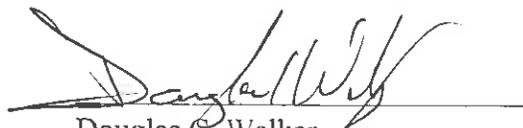
CERTIFICATE

The undersigned Douglas C. Walker, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of an Ordinance pertaining to the Appropriation of Funds from the General Operating Fund for Budget Year 2012-2013, after due publication at a regular meeting duly held and called on June 26, 2012 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Sharon Baroncelli	X			
David E. Ferguson	X			
Dick Neese	X			
Dennis Morris	X			
Dr. Conrad A Helsley	X			
Steve Baker	X			

June 26, 2012

[SEAL]


Douglas C. Walker
County Administrator
Shenandoah County

z:drive/code/budget/2012

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
DISTRICT 3 - DAVID FERGUSON 540.984.8777
DISTRICT 4 - SHARON BARONCELLI 540.331.4492
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DOUGLAS C. WALKER
COUNTY ADMINISTRATOR

MARY T. PRICE
ASSISTANT COUNTY ADMINISTRATOR

FISCAL YEAR 2013 RESOLUTION APPROVING BUDGET AND AD VALOREM TAXES FOR STONEY CREEK SANITARY DISTRICT

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Stoney Creek Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2012, and ending June 30, 2013, said annual budget to serve for information and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 17, 2012, to take public comments regarding said annual budget: now therefore

BE IT RESOLVED, that the FY13 annual fiscal plan (budget) in the amount of \$1,675,139 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact; and

BE IT FURTHER RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2012 shall be as follows:

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

Adopted: April 24, 2012

ATTEST: 
Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE 540.740.3414
DISTRICT 2 - STEVE BAKER 540.477.3550
DISTRICT 3 - DAVID FERGUSON 540.984.8777
DISTRICT 4 - SHARON BARONCELLI 540.331.4492
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OFFICE OF COUNTY ADMINISTRATION

DOUGLAS C. WALKER
COUNTY ADMINISTRATOR

MARY T. PRICE
ASSISTANT COUNTY ADMINISTRATOR

FISCAL YEAR 2013 RESOLUTION APPROVING BUDGET AND AD VALOREM TAXES FOR TOMS BROOK-MAURERTOWN SANITARY DISTRICT

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2012, and ending June 30, 2013, said annual budget to serve for information and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 17, 2012 to take public comments regarding said annual budget: now therefore

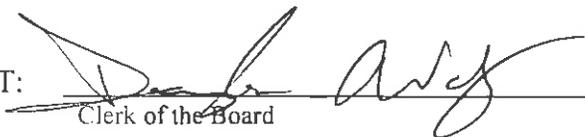
BE IT RESOLVED, that the FY13 annual fiscal plan (budget) in the amount of \$686,753 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact; and

BE IT FURTHER RESOLVED, that the ad valorem tax to be levied on taxable property within Toms Brook-Maurertown Sanitary District for calendar year 2012 shall be as follows:

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

Adopted: April 24, 2012

ATTEST:


Clerk of the Board

TAB A

BACKGROUND INFORMATION

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

Information Source - Comparative Report of Local Governments
Year Ended June 30, 2011
by State Auditor of Public Accounts, 2012

REVENUE

Shenandoah County					Average For All 95 Counties	
Revenue Source	Amount	Per Capita	Rank Per Capita	% Of Total Rev	Per Capita	% Of Total Rev
Local Revenue	\$44,937,342	\$1,070.12	72	46.77	\$2,012.24	61.39
State Revenue	\$39,243,829	\$934.53	74	40.84	\$1,003.89	30.63
Federal (Pass - Through)	\$11,725,464	\$279.22	35	12.20	\$219.41	6.69
Federal (Direct Aid)	\$177,820	\$4.23	50	0.19	\$42.16	1.29

Local Revenue Sources

Shenandoah County					Average For All 95 Counties	
Revenue Source	Amount	Per Capita	Rank Per Capita	% Of Total Rev	Per Capita	% Of Total Rev
General Property Tax	\$31,744,361	\$755.94	57	70.64	\$1,405.44	69.84
Other Local Taxes	\$5,104,283	\$121.55	61	11.36	\$304.85	15.15
Permits, Fees, Licenses	\$330,143	\$7.86	44	0.73	\$23.35	1.16
Fines & Forfeitures	\$107,215	\$2.55	65	0.24	\$10.94	0.54
Charges for Services	\$6,482,372	\$154.37	64	14.43	\$214.59	10.66
Earned Interest & Rent	\$116,314	\$2.77	94	0.26	\$24.68	1.23
Miscellaneous	\$1,052,654	\$25.07	61	2.34	\$28.38	1.41

**EXPENDITURES
FOR OPERATIONS AND MAINTENANCE**

Shenandoah County					Average For All 95 Counties
General Categories	Amount	Per Capita	Rank Per Capita	% Of Average	Per Capita
Gen. Gov't. Admin.	\$1,850,936	\$44.08	91	42.58	\$103.52
Judicial Admin.	\$1,582,042	\$37.67	90	75.66	\$49.79
Public Safety	\$10,572,767	\$251.77	63	60.55	\$415.79
Public Works	\$2,984,493	\$71.07	68	59.65	\$119.15
Health & Welfare	\$9,204,550	\$219.19	81	66.39	\$330.14
Education	\$56,676,478	\$1,349.66	61	80.40	\$1,678.63
Parks, Rec., & Culture	\$1,471,532	\$35.04	49	44.27	\$79.16
Community Development	\$932,056	\$22.20	78	17.27	\$128.56
TOTAL	\$85,274,854	2,030.69	88	68.10	\$2,981.79
Specific Categories	Amount	Per Capita	Rank Per Capita	% Of Average	Per Capita
Legislation	\$218,239	5.20	53	94.86	\$5.48
Gen. & Fin. Admin.	\$1,475,768	35.14	91	37.30	\$94.22
Board of Election	\$156,929	3.74	74	98.02	\$3.81
Courts	\$1,107,480	26.37	85	72.01	\$36.62
Commonwealth's Atty.	\$474,562	11.30	87	85.81	\$13.17
Law Enforcement	\$3,270,534	77.88	78	49.46	\$157.47
Fire & Rescue	\$3,529,363	84.05	27	64.67	\$129.96
Corrections & Detention	\$2,123,185	50.56	83	55.56	\$91.01
Inspections	\$442,859	10.55	45	73.06	\$14.44
Other Protection	\$1,206,826	28.74	27	125.42	\$22.91
Solid Waste	\$1,997,948	47.58	59	86.11	\$55.26
Maint., Build. & Ground	\$986,545	23.49	65	61.13	\$38.43
Health	\$288,760	6.88	68	25.91	\$26.54
Mental Health	\$2,716,188	64.68	83	55.83	\$115.85
Other Wel./Soc. Serv.	\$6,199,602	147.63	60	78.63	\$187.75
Educ. - Instruction	\$42,963,056	1,023.10	51	80.18	\$1,275.99
Educ. - Admin./Health	\$2,166,888	51.60	64	73.63	\$70.08
Educ. - Pupil Tranps.	\$3,554,386	84.64	73	82.47	\$102.64
Educ. - Oper. & Maint.	\$5,788,579	137.85	61	87.41	\$157.70
Educ. - Food Serv./Other	\$2,166,105	51.28	85	71.87	\$71.78
Educ - Comm. College	\$37,464	0.89	27	202.66	\$0.44
Parks & Recreation	\$870,364	20.73	38	44.46	\$46.62
Cultural Enrichment	\$27,356	0.65	37	17.48	\$3.73
Public Libraries	\$573,812	13.66	73	47.42	\$28.82
Planning & Comm. Dev.	\$564,683	13.45	84	10.85	\$123.96
Environmental Mgt.	\$225,296	5.37	12	172.83	\$3.10
Coop. Ext. Serv.	\$142,077	3.38	33	227.18	\$1.49
OUTSTANDING DEBT					
Outstanding Debt.	\$74,606,513	1,776.64	53	65.96	\$2,693.41

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

Information Source:

Comparative Report of Local Governments, Year Ended June 30, 2011
by State Auditor of Public Accounts, 2012

REVENUE

	Local Revenue			State Revenue			Federal Revenue		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$965.48	7	47.98	\$959.67	4	95.60	\$257.43	3	98.42
Clarke	\$1,583.29	1	78.68	\$915.33	7	91.18	\$175.32	6	67.03
Frederick	\$1,459.26	2	72.52	\$1,064.91	1	106.08	\$167.07	7	63.87
Page	\$1,113.74	5	55.35	\$1,045.73	2	104.17	\$271.62	2	103.84
Rockingham	\$1,210.37	4	60.15	\$1,037.36	3	103.33	\$222.49	5	85.06
Shenandoah	\$1,070.12	6	53.18	\$934.53	5	93.09	\$283.45	1	108.36
Warren	\$1,344.55	3	66.82	\$931.43	6	92.78	\$227.43	4	86.95
Regional Average	\$1,220.46		60.65	\$998.68		99.48	\$226.83		86.72
STATE AVERAGE	\$2,012.24		100.00	\$1,003.89		100.00	\$261.57		100.00

LOCAL REVENUE SOURCES

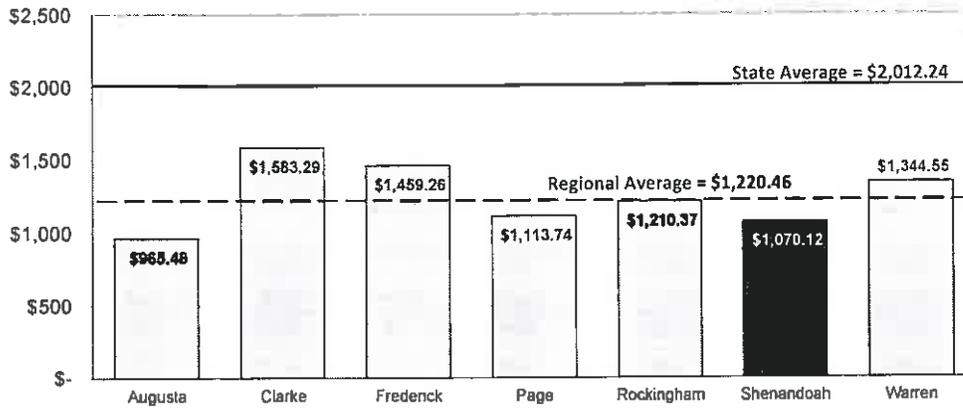
County	Gen. Property Taxes			Other Local Taxes			Permits, Fees, Lic.		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$594.52	7	42.30	\$176.08	2	57.76	\$7.74	6	33.15
Clarke	\$1,249.08	1	88.87	\$117.85	6	38.66	\$23.59	1	101.03
Frederick	\$921.33	2	65.55	\$323.03	1	105.96	\$11.75	4	50.32
Page	\$760.23	5	54.09	\$109.75	7	36.00	\$7.54	7	32.29
Rockingham	\$847.83	4	60.32	\$119.61	5	39.24	\$11.85	3	50.75
Shenandoah	\$755.94	6	53.79	\$121.55	4	39.87	\$7.86	5	33.66
Warren	\$902.21	3	64.19	\$161.52	3	52.98	\$14.80	2	63.38
Regional Average	\$815.41		58.02	\$181.71		59.61	\$10.95		46.90
STATE AVERAGE	\$1,405.44		100.00	\$304.85		100.00	\$23.35		100.00

County	Charges for Services			Revenue From Use of Money/Property			Miscellaneous		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$154.79	4	72.13	\$12.61	3	51.09	\$16.10	5	56.73
Clarke	\$142.18	6	66.26	\$12.62	2	51.13	\$11.07	7	39.01
Frederick	\$174.47	3	81.30	\$9.26	5	37.52	\$15.85	6	55.85
Page	\$196.71	1	91.67	\$2.75	7	11.14	\$33.51	2	118.08
Rockingham	\$192.88	2	89.88	\$13.62	1	55.19	\$20.98	4	73.93
Shenandoah	\$154.37	5	71.94	\$2.77	6	11.22	\$25.07	3	88.34
Warren	\$127.69	7	59.50	\$12.32	4	49.92	\$124.70	1	439.39
Regional Average	\$167.05		77.85	\$10.16		41.17	\$31.01		109.27
STATE AVERAGE	\$214.59		100.00	\$24.68		100.00	\$28.38		100.00

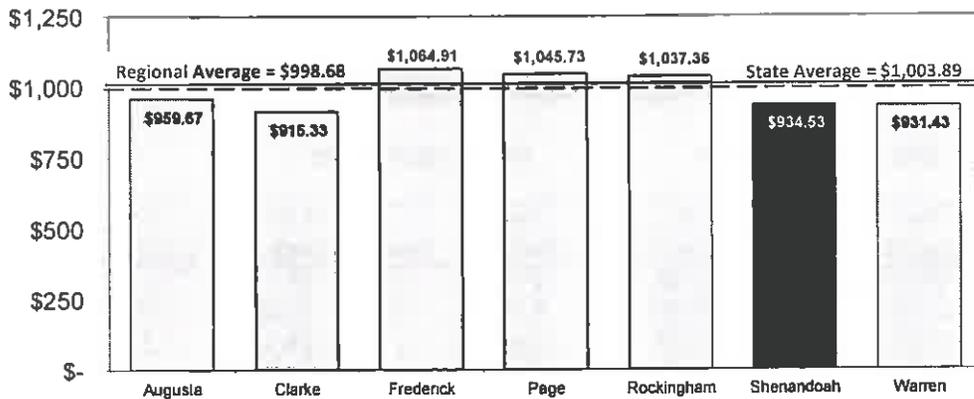
REVENUE

How Shenandoah County Ranks Among Seven Area Counties

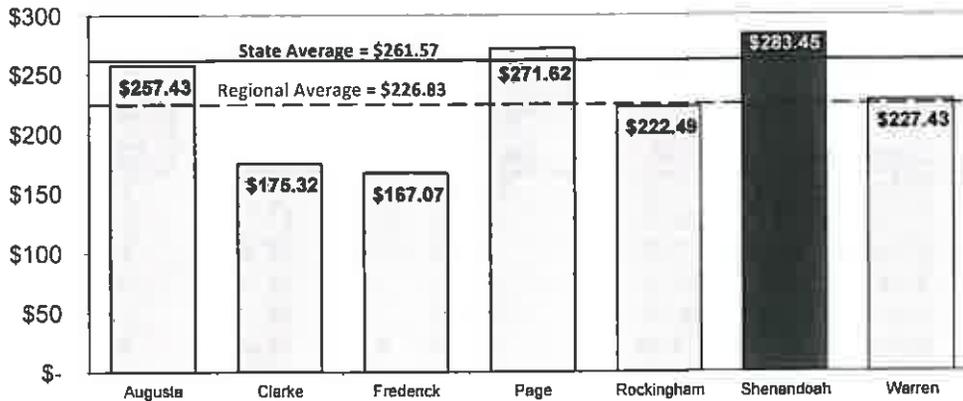
Local Revenue



State Revenue



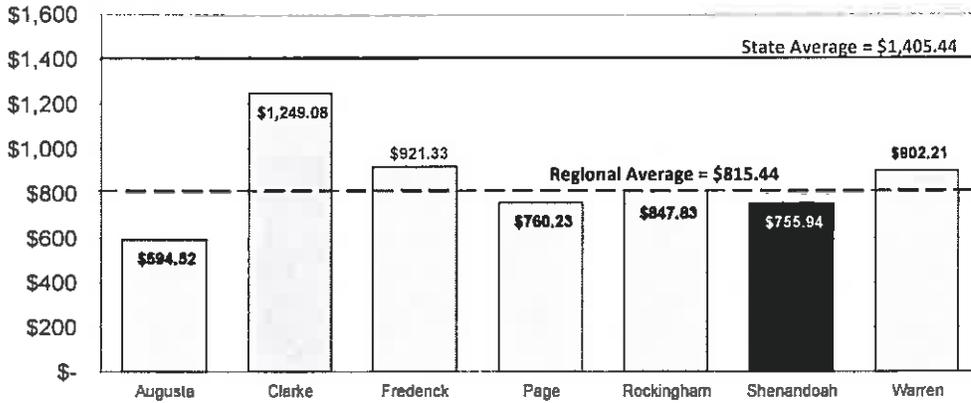
Federal Revenue



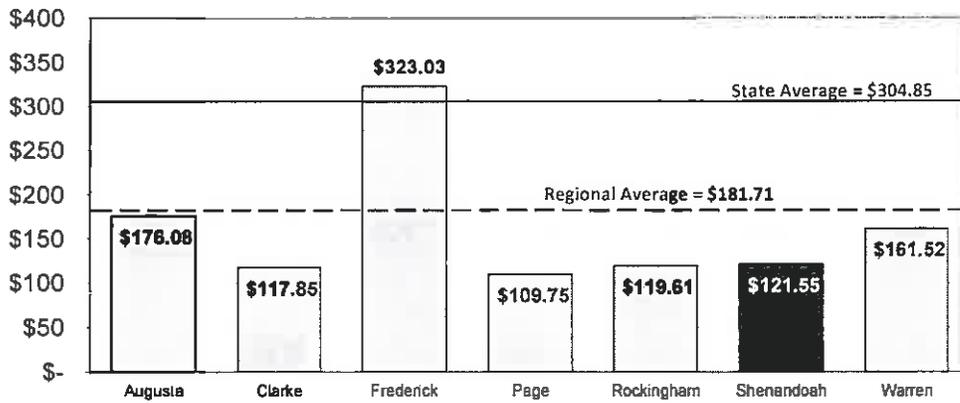
REVENUE

How Shenandoah County Ranks Among Seven Area Counties

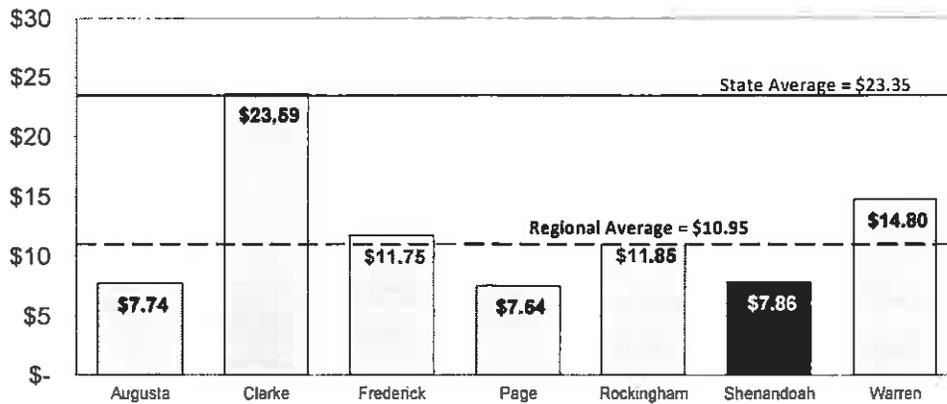
General Property Taxes



Other Local Taxes



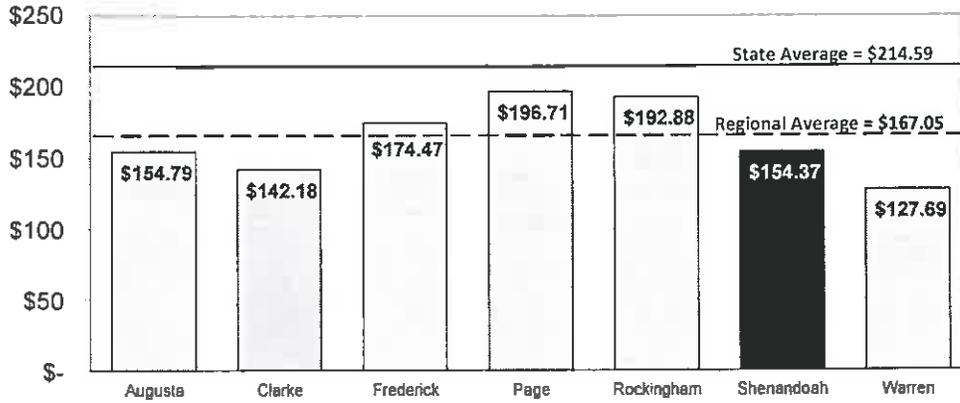
Permits, Fees & Liscenses



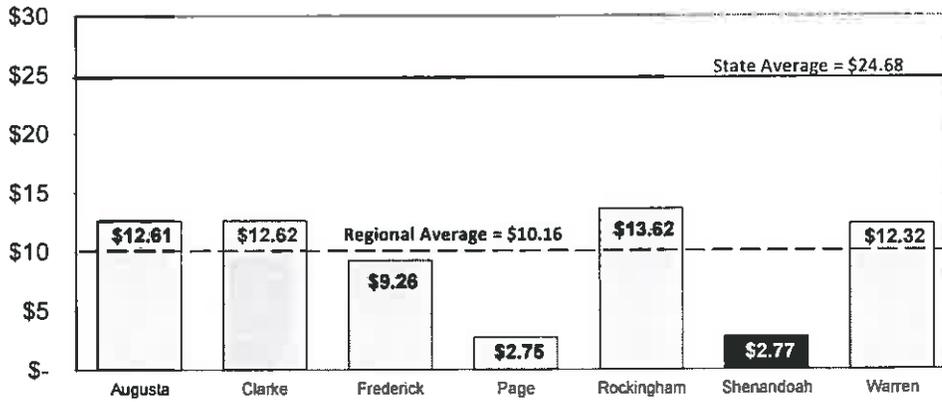
REVENUE

How Shenandoah County Ranks Among Seven Area Counties

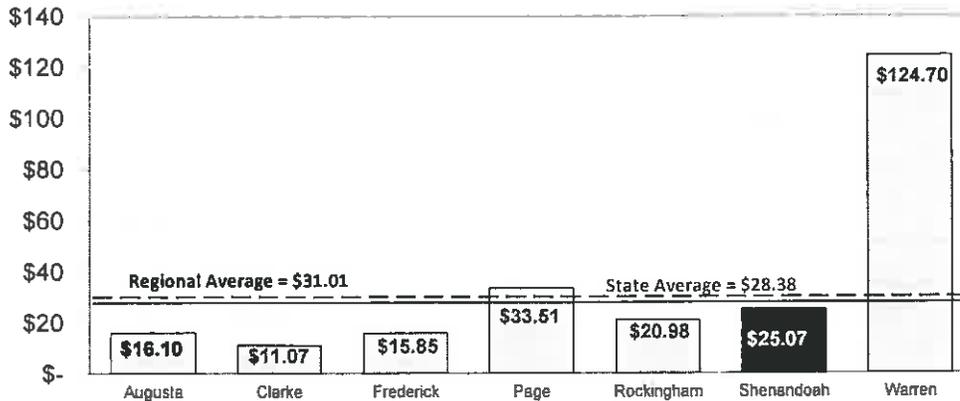
Charges for Services



Revenue from Use of Money/Property



Miscellaneous



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

Information Source:

Comparative Report of Local Governments, Year Ended June 30, 2011

By State Auditor of Public Accounts, 2012

**EXPENDITURES
FOR OPERATIONS AND MAINTENANCE**

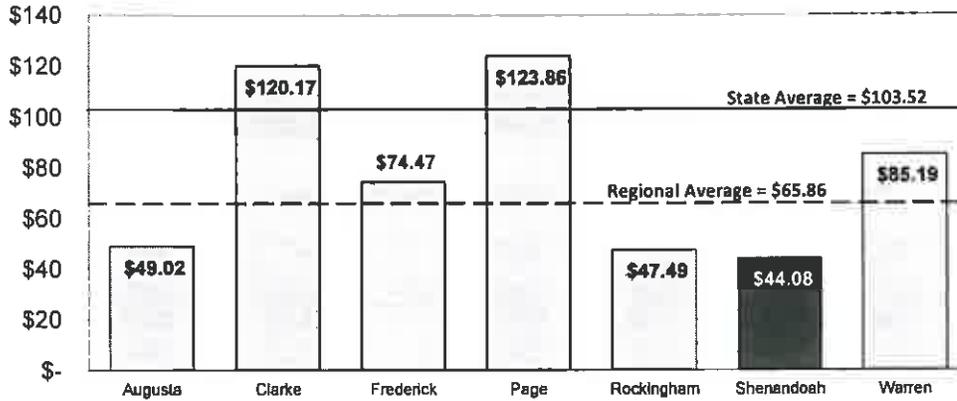
County	Gen. Govt. Admin.			Judicial Administration			Public Safety		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$49.02	5	47.35	\$26.70	7	53.63	\$238.15	7	57.28
Clarke	\$120.17	2	116.08	\$34.95	6	70.19	\$254.18	4	61.13
Frederick	\$74.47	4	71.94	\$43.56	3	87.49	\$320.41	1	77.06
Page	\$123.86	1	119.65	\$45.81	1	92.01	\$270.26	2	65.00
Rockingham	\$47.49	6	45.88	\$42.00	4	84.35	\$239.16	6	57.52
Shenandoah	\$44.08	7	42.58	\$37.67	5	75.66	\$251.77	5	60.55
Warren	\$85.19	3	82.29	\$43.71	2	87.79	\$267.74	3	64.39
Regional Average	\$65.86		63.62	\$38.73		77.79	\$264.74		63.67
STATE AVERAGE	\$103.52		100.00	\$49.79		100.00	\$415.79		100.00

County	Public Works			Health and Welfare			Education		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$43.10	7	36.17	\$270.07	1	81.80	\$1,351.83	5	80.53
Clarke	\$55.12	6	46.26	\$254.79	2	77.18	\$1,403.89	4	83.63
Frederick	\$116.97	1	98.17	\$149.46	7	45.27	\$1,668.49	1	99.40
Page	\$87.32	3	73.29	\$189.30	6	57.34	\$1,413.52	3	84.21
Rockingham	\$68.72	5	57.68	\$226.61	4	68.64	\$1,508.96	2	89.89
Shenandoah	\$71.07	4	59.65	\$219.19	5	66.39	\$1,349.66	6	80.40
Warren	\$109.76	2	92.12	\$250.10	3	75.76	\$1,238.90	7	73.80
Regional Average	\$79.66		66.86	\$218.62		66.22	\$1,452.02		86.50
STATE AVERAGE	\$119.15		100.00	\$330.14		100.00	\$1,678.63		100.00

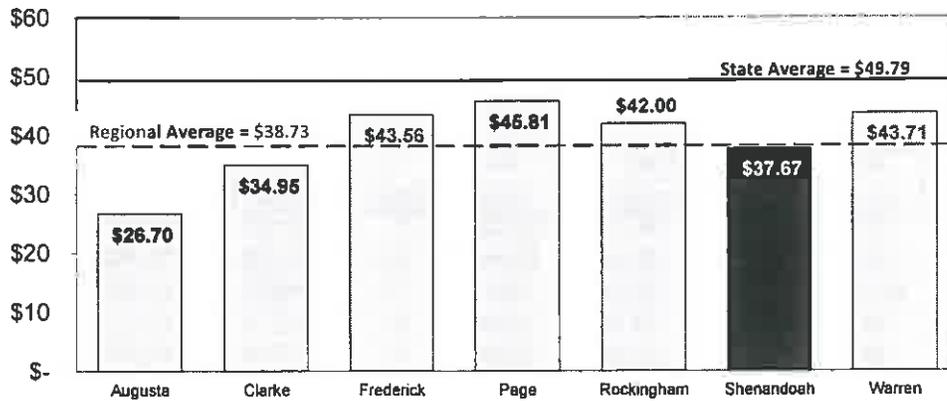
County	Parks, Rec., Culture			Community Dev.			Debt Service		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$34.53	6	43.62	\$18.74	7	14.58	\$979.58	7	36.37
Clarke	\$70.38	2	88.91	\$58.41	1	45.43	\$3,710.13	1	137.75
Frederick	\$67.76	3	85.60	\$29.89	3	23.25	\$2,116.81	4	78.59
Page	\$14.36	7	18.14	\$21.15	6	16.45	\$3,002.01	3	111.46
Rockingham	\$37.00	4	46.74	\$54.66	2	42.52	\$2,067.73	5	76.77
Shenandoah	\$35.04	5	44.26	\$22.20	5	17.27	\$1,776.64	6	65.96
Warren	\$73.91	1	93.37	\$29.68	4	23.09	\$3,439.41	2	127.70
Regional Average	\$46.99		59.36	\$32.57		25.33	\$2,092.07		77.67
STATE AVERAGE	\$79.16		100.00	\$128.56		100.00	\$2,693.41		100.00

OPERATION & MAINTENANCE
How Shenandoah County Ranks Among Seven Area Counties

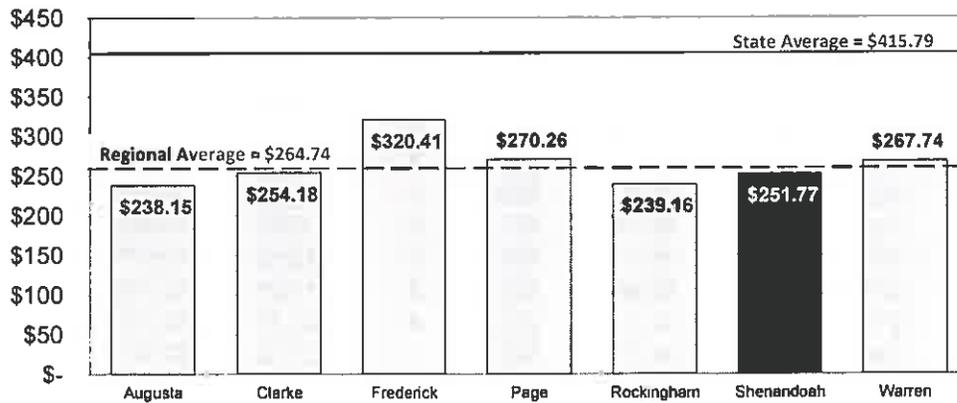
General Government Administration



Judicial Administration



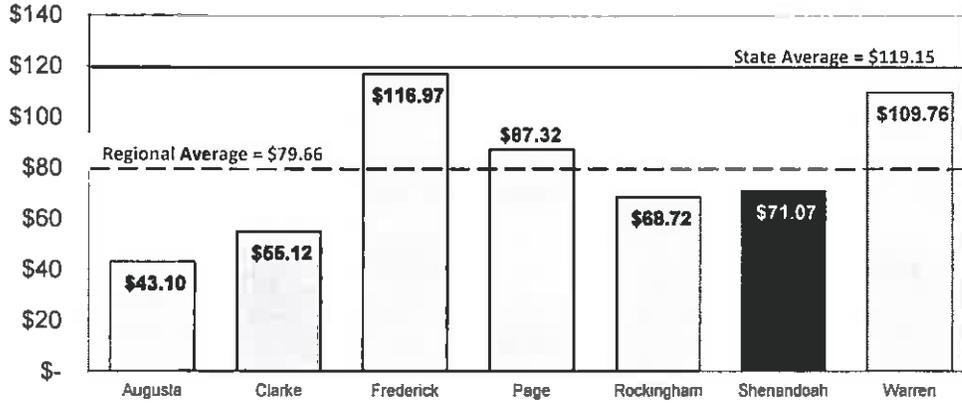
Public Safety



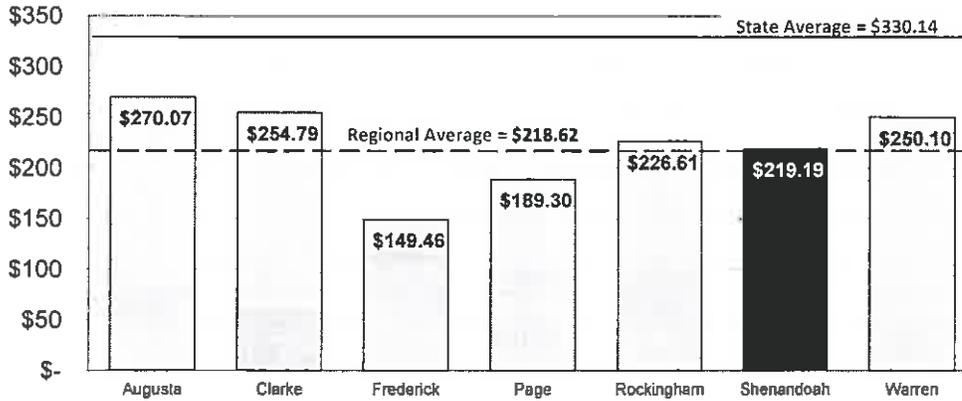
OPERATION & MAINTENANCE

How Shenandoah County Ranks Among Seven Area Counties

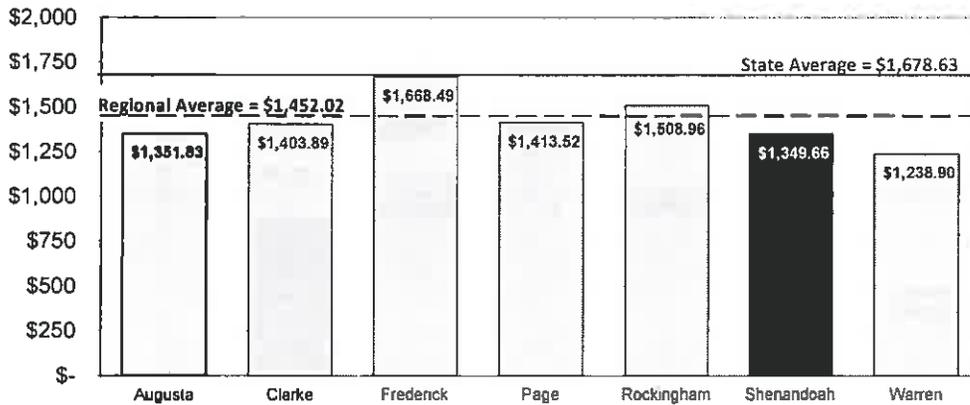
Public Works



Health and Welfare



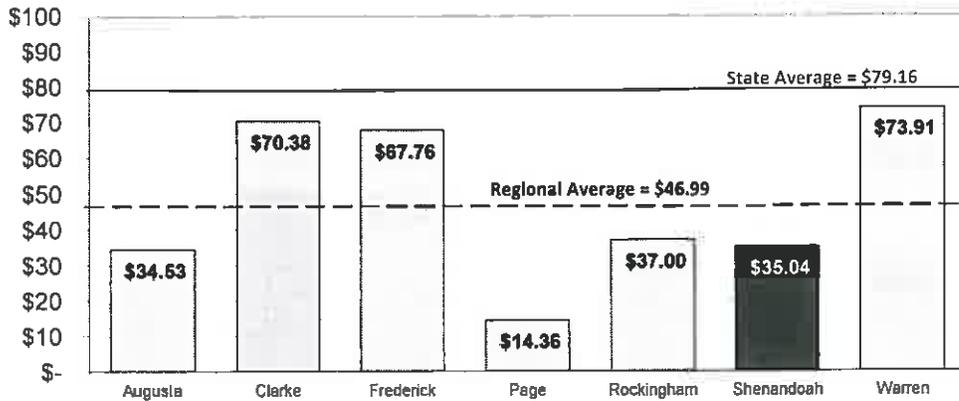
Education



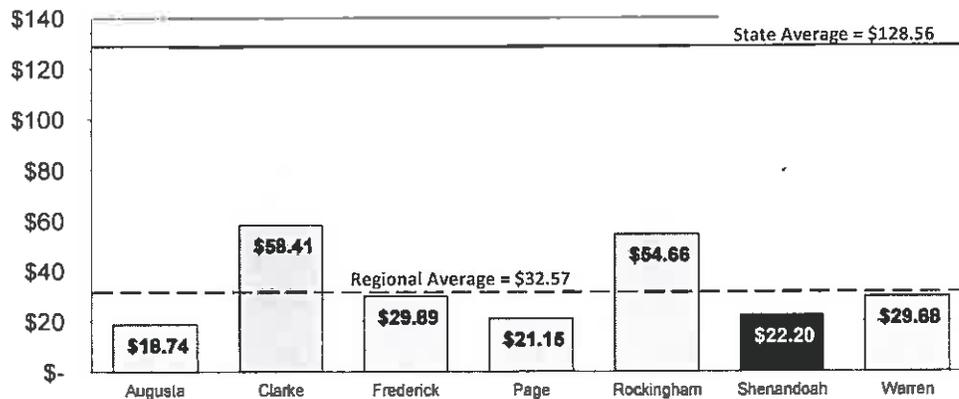
OPERATION & MAINTENANCE

How Shenandoah County Ranks Among Seven Area Counties

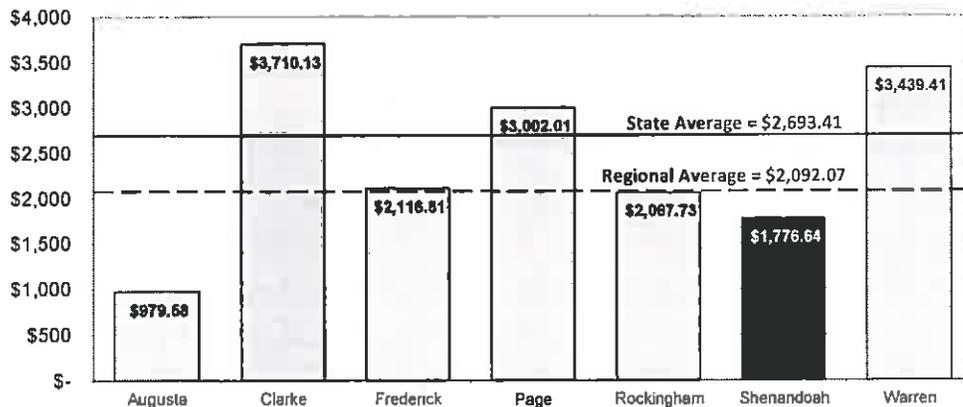
Parks, Recreation and Culture



Community Development



Debt Service



TAB B

FINANCIAL BALANCE SHEET

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Net Assets
June 30, 2011

Exhibit 1

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Library
ASSETS					
Cash and cash equivalents	\$ 19,674,220	\$ 1,188,638	\$ 20,862,858	\$ 5,653,562	\$ 251,496
Cash in custody of others	12,175	-	12,175	-	10,623
Receivables (net of allowance for uncollectibles):					
Taxes receivable	17,929,387	377,668	18,307,055	-	-
Accounts receivable	686,182	215,783	901,965	1,234,096	16,744
Due from other funds	173,988	139,576	313,564	-	-
Due from component unit	2,775,549	-	2,775,549	-	-
Due from other governmental units	1,738,028	-	1,738,028	1,270,559	-
Inventories	-	-	-	105,064	-
Prepaid items	42,362	34,715	77,077	18,676	4,717
Deposits	-	-	-	5,000	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	9,346,331	60,336	9,406,667	-	-
Bond issue costs (net of amortization)	291,281	36,361	327,642	-	-
Capital assets (net of accumulated depreciation):					
Land	1,606,239	126,248	1,732,487	5,945,275	-
Buildings	43,036,071	294,521	43,330,592	33,188,752	222,800
Wells, lines, reservoirs	-	3,104,086	3,104,086	-	-
Machinery and equipment	2,869,605	1,833,243	4,702,848	1,569,289	30,068
Construction in progress	2,022,678	659,272	2,681,950	-	-
Total assets	\$ 102,204,096	\$ 8,070,447	\$ 110,274,543	\$ 48,990,273	\$ 536,448
LIABILITIES					
Accounts payable and accrued liabilities	\$ 1,869,862	\$ 60,591	\$ 1,930,453	\$ 4,688,947	\$ 1,232
Accrued interest payable	891,784	16,827	908,611	-	-
Due to other funds	134,623	178,941	313,564	-	-
Due to primary government	-	-	-	2,775,549	-
Unearned revenue	16,065,911	287,381	16,353,292	-	-
Deposits payable	-	13,600	13,600	-	-
Long-term liabilities:					
Due within one year	3,934,688	332,433	4,267,121	381,135	-
Due in more than one year	66,511,351	2,110,771	68,622,122	1,336,135	-
Total liabilities	\$ 89,408,219	\$ 3,000,544	\$ 92,408,763	\$ 9,181,766	\$ 1,232
NET ASSETS					
Invested in capital assets, net of related debt	\$ 3,331,416	\$ 3,633,593	\$ 6,965,009	\$ 40,703,316	\$ 252,868
Restricted for:					
Debt service	692,618	-	692,618	-	-
Asset forfeiture	3,680,367	-	3,680,367	-	-
Unrestricted (deficit)	5,091,476	1,436,310	6,527,786	(894,809)	282,348
Total net assets	\$ 12,795,877	\$ 5,069,903	\$ 17,865,780	\$ 39,808,507	\$ 535,216

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

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Activities
For the Year Ended June 30, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,402,794	\$ 32,530	\$ 279,588	\$ -
Judicial administration	1,794,214	292,908	633,122	-
Public safety	11,247,826	78,043	3,257,622	3,570,365
Public works	4,836,959	1,070,662	18,020	426,269
Health and welfare	6,728,853	-	4,056,837	-
Education	24,476,243	465,158	-	-
Parks, recreation, and cultural	1,487,353	481,901	5,382	-
Community development	1,606,664	330,143	250,000	-
Interest on long-term debt	2,728,110	-	-	-
Total governmental activities	\$ 57,309,016	\$ 2,751,345	\$ 8,500,571	\$ 3,996,634
Business-type activities:				
Stoney Creek Sanitary District	\$ 1,508,571	\$ 954,205	\$ -	\$ 79,500
Toms Brook Maurertown Sanitary District	789,237	601,782	-	159,500
North Fork Wastewater	-	-	-	-
Total business-type activities	2,297,808	1,555,987	-	239,000
Total primary government	\$ 59,606,824	\$ 4,307,332	\$ 8,500,571	\$ 4,235,634
COMPONENT UNITS:				
School Board	\$ 57,758,726	\$ 2,718,499	\$ 32,296,378	\$ -
Library	854,128	34,909	788,592	-
Total component units	\$ 58,612,854	\$ 2,753,408	\$ 33,084,970	\$ -

General revenues:
General property taxes
Local sales tax
Consumer utility taxes
Motor vehicle licenses
Tax on recordation and wills
Other local taxes
Unrestricted revenues from use of money and property
Miscellaneous
Grants and contributions not restricted to specific programs
Gain (loss) on sale of capital assets
Transfers
Total general revenues and transfers
Change in net assets
Net assets - beginning
Net assets - ending

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

Net (Expense) Revenue and Changes in Net Assets					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	School Board	Library	
\$ (2,090,676)	\$ -	\$ (2,090,676)	\$ -	\$ -	
(868,184)	-	(868,184)	-	-	
(4,341,796)	-	(4,341,796)	-	-	
(3,322,008)	-	(3,322,008)	-	-	
(2,672,016)	-	(2,672,016)	-	-	
(24,011,085)	-	(24,011,085)	-	-	
(1,000,070)	-	(1,000,070)	-	-	
(1,026,521)	-	(1,026,521)	-	-	
(2,728,110)	-	(2,728,110)	-	-	
<u>\$ (42,060,466)</u>	<u>\$ -</u>	<u>\$ (42,060,466)</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ -	\$ (474,866)	\$ (474,866)	\$ -	\$ -	
-	(27,955)	(27,955)	-	-	
-	-	-	-	-	
-	(502,821)	(502,821)	-	-	
<u>\$ (42,060,466)</u>	<u>\$ (502,821)</u>	<u>\$ (42,563,287)</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ -	\$ -	\$ -	\$ (22,743,849)	\$ -	
-	-	-	-	(30,627)	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,743,849)</u>	<u>\$ (30,627)</u>	
\$ 31,699,815	\$ 561,634	\$ 32,261,449	\$ -	\$ -	
3,048,872	-	3,048,872	-	-	
1,994,437	-	1,994,437	-	-	
857,901	-	857,901	-	-	
298,353	-	298,353	-	-	
147,423	-	147,423	-	-	
133,941	19,004	152,945	5,684	1,303	
2,816,283	139,622	2,955,905	313,251	9,096	
3,791,210	-	3,791,210	24,079,662	9,941	
-	-	-	(20,000)	-	
(343,777)	343,777	-	-	-	
<u>\$ 44,444,458</u>	<u>\$ 1,064,037</u>	<u>\$ 45,508,495</u>	<u>\$ 24,378,597</u>	<u>\$ 20,340</u>	
\$ 2,383,992	\$ 561,216	\$ 2,945,208	\$ 1,634,748	\$ (10,287)	
10,411,885	4,508,687	14,920,572	38,173,759	545,503	
<u>\$ 12,795,877</u>	<u>\$ 5,069,903</u>	<u>\$ 17,865,780</u>	<u>\$ 39,808,507</u>	<u>\$ 535,216</u>	

COUNTY OF SHENANDOAH, VIRGINIA
 Balance Sheet
 Governmental Funds
 June 30, 2011

Exhibit 3

	Primary Government			Total Governmental Funds
	General	Capital Projects	Other Governmental Funds	
ASSETS				
Cash and cash equivalents	\$ 11,219,981	\$ 7,777,950	\$ 676,289	\$ 19,674,220
Cash in custody of others	12,175	-	-	12,175
Receivables (net of allowance for uncollectibles):				
Taxes receivable	17,929,387	-	-	17,929,387
Accounts receivable	686,182	-	-	686,182
Due from other funds	173,988	-	-	173,988
Due from component unit	2,775,549	-	-	2,775,549
Due from other governmental units	1,718,571	19,457	-	1,738,028
Prepaid items	42,362	-	-	42,362
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	692,618	8,653,713	-	9,346,331
Total assets	\$ 35,250,813	\$ 16,451,120	\$ 676,289	\$ 52,378,222
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 891,199	\$ 978,663	\$ -	\$ 1,869,862
Due to other funds	134,623	-	-	134,623
Deferred revenue	18,990,673	-	-	18,990,673
Total liabilities	\$ 20,016,495	\$ 978,663	\$ -	\$ 20,995,158
Fund balances:				
Nonspendable	\$ 42,362	\$ -	\$ -	\$ 42,362
Restricted	4,372,985	8,653,713	-	13,026,698
Assigned	1,132,855	6,818,744	676,289	8,627,888
Unassigned	9,686,116	-	-	9,686,116
Total fund balances	\$ 15,234,318	\$ 15,472,457	\$ 676,289	\$ 31,383,064
Total liabilities and fund balances	\$ 35,250,813	\$ 16,451,120	\$ 676,289	\$ 52,378,222

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

COUNTY OF SHENANDOAH, VIRGINIA
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Assets
June 30, 2011

Exhibit 4

Primary
Government

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

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$	31,383,064
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		49,534,593
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		3,216,043
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		<u>(71,337,823)</u>
Net assets of governmental activities	\$	<u>12,795,877</u>

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

COUNTY OF SHENANDOAH, VIRGINIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

Exhibit 5

	Primary Government				
	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
General property taxes	\$ 31,744,361	\$ -	\$ -	\$ -	\$ 31,744,361
Other local taxes	6,346,986	-	-	-	6,346,986
Permits, privilege fees, and regulatory licenses	330,143	-	-	-	330,143
Fines and forfeitures	107,215	-	-	-	107,215
Revenue from the use of money and property	96,987	-	36,944	10	133,941
Charges for services	2,206,347	-	-	107,640	2,313,987
Miscellaneous	721,509	1,611,949	1,000	56	2,334,514
Recovered costs	482,269	-	-	-	482,269
Intergovernmental revenues:					
Commonwealth	10,368,397	-	19,457	-	10,387,854
Federal	5,900,561	-	-	-	5,900,561
Total revenues	\$ 58,304,775	\$ 1,611,949	\$ 57,401	\$ 107,706	\$ 60,081,831
EXPENDITURES					
Current:					
General government administration	\$ 2,228,906	\$ -	\$ -	\$ -	\$ 2,228,906
Judicial administration	1,579,642	-	-	-	1,579,642
Public safety	10,781,294	-	-	-	10,781,294
Public works	2,979,693	-	-	3,656	2,983,349
Health and welfare	6,707,951	-	-	-	6,707,951
Education	21,197,950	-	-	-	21,197,950
Parks, recreation, and cultural	1,360,174	-	-	109,140	1,469,314
Community development	930,856	-	-	-	930,856
Nondepartmental	15,159	-	-	-	15,159
Capital projects	788,803	-	9,975,817	-	10,764,620
Debt service:					
Principal retirement	1,561,739	2,828,438	-	-	4,390,177
Interest and other fiscal charges	189,383	2,642,369	101,209	-	2,932,961
Total expenditures	\$ 50,321,550	\$ 5,470,807	\$ 10,077,026	\$ 112,796	\$ 65,982,179
Excess (deficiency) of revenues over (under) expenditures	\$ 7,983,225	\$ (3,858,858)	\$ (10,019,625)	\$ (5,090)	\$ (5,900,348)
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ 3,858,858	\$ -	\$ 15,490	\$ 3,874,348
Transfers out	(3,874,348)	-	-	-	(3,874,348)
Issuance of general obligation bonds	-	-	7,435,000	-	7,435,000
Capital leases issued	377,850	-	-	-	377,850
Total other financing sources and uses	\$ (3,496,498)	\$ 3,858,858	\$ 7,435,000	\$ 15,490	\$ 7,812,850
Net change in fund balances	\$ 4,486,727	\$ -	\$ (2,584,625)	\$ 10,400	\$ 1,912,502
Fund balances - beginning	10,747,591	-	18,057,082	665,889	29,470,562
Fund balances - ending	\$ 15,234,318	\$ -	\$ 15,472,457	\$ 676,289	\$ 31,383,064

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

COUNTY OF SHENANDOAH, VIRGINIA
 Reconciliation of Statement of Revenues,
 Expenditures, and Changes in Fund Balances of Governmental Funds
 To the Statement of Activities
 For the Year Ended June 30, 2011

Exhibit 6

	<u>Primary Government</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ 1,912,502
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded depreciation in the current period.	5,511,756
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(44,546)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(4,539,088)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.	(112,855)
On June 30, 2011, the general fund transferred capital assets and long-term debt to the newly created North Fork Wastewater enterprise fund. However, capital assets and long-term debt are not reported in governmental funds. As a result, this amount represents the net effect of the transfer of capital assets and long-term debt to the business-type activities.	<u>(343,777)</u>
Change in net assets of governmental activities	<u>\$ 2,383,992</u>

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

TAB C

ANTICIPATED REVENUES

SHENANDOAH COUNTY BUDGET REVENUES FOR THE YEAR ENDING 6/30/13

FY13 REVENUES: LOCAL GENERAL FUND

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO FY13	PERCENT CHANGE
A. GENERAL PROPERTY TAXES:					
Real Property	\$19,762,392	\$19,541,872	\$21,454,282	1,912,410	9.8%
Public Service Corp.	\$979,431	\$780,000	\$1,063,344	\$283,344	36.3%
Personal Property	\$7,057,158	\$7,096,287	\$7,150,000	\$53,713	0.8%
Machinery & Tools	\$2,266,013	\$2,350,000	\$2,275,000	(\$75,000)	-3.2%
Merchant's Capital	\$260,013	\$258,143	\$260,000	\$1,857	0.7%
Mobile Homes	\$22,231	\$19,780	\$22,000	\$2,220	11.2%
Land Redemption	\$828,962	\$800,000	\$850,000	\$50,000	6.3%
Penalties	\$306,996	\$275,000	\$300,000	\$25,000	9.1%
Interest	\$261,165	\$250,000	\$260,000	\$10,000	4.0%
SUBTOTAL - GENERAL PROPERTY T	\$31,744,361	\$31,371,082	\$33,634,626	\$2,263,544	7.2%
B. OTHER LOCAL TAXES:					
Local Sales & Use	\$3,048,872	\$3,100,000	\$3,150,000	\$50,000	1.6%
Consumer Utility/ E-911 Tax	\$1,994,437	\$1,935,000	\$2,000,000	\$65,000	3.4%
Utility Gross Receipts	\$28,785	\$19,500	\$28,750	\$9,250	47.4%
Motor Vehicle License	\$857,901	\$800,000	\$850,000	\$50,000	6.3%
Recordation & Wills	\$298,353	\$362,100	\$304,600	(\$57,500)	-15.9%
Transient Occupancy	\$118,638	\$105,000	\$118,750	\$13,750	13.1%
SUBTOTAL - OTHER LOCAL TAXES:	\$6,346,986	\$6,321,600	\$6,452,100	\$130,500	2.1%
C. PERMITS, FEES & LICENSES:					
Dog License	\$24,335	\$25,000	\$24,500	(\$500)	-2.0%
ABC License	\$2,530	\$1,000	\$2,750	\$1,750	175.0%
Zoning and Land Use Fees	\$51,302	\$45,000	\$40,000	(\$5,000)	-11.1%
Transfer Fees	\$1,984	\$2,000	\$2,000	\$0	0.0%
Building Permits	\$230,076	\$250,000	\$235,000	(\$15,000)	-6.0%
Contractor Registration	\$16,625	\$18,000	\$16,000	(\$2,000)	-11.1%

**FY13 REVENUES: LOCAL
GENERAL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE	
				FY12 TO FY13	PERCENT CHANGE
Blasting and Miscellaneous Permits	\$3,291	\$5,500	\$5,500	\$0	0.0%
SUBTOTAL - PERMITS, FEES & LICE	\$330,143	\$346,500	\$325,750	(\$20,750)	-6.0%

D. FINES AND FORFEITURES:

Court Fines/Forfeitures	\$38,000	\$40,000	\$40,000	\$0	0.0%
Highway Fines	\$69,215	\$120,000	\$70,000	(\$50,000)	-41.7%
Court Wills and Administration	\$0	\$0	\$18,600	\$18,600	0.0%
SUBTOTAL - FINES AND FORFEITUR	\$107,215	\$160,000	\$128,600	(\$31,400)	-19.6%

E. REVENUES FROM USE OF MONEY AND PROPERTY:

Earned Interest	\$63,220	\$38,000	\$63,000	\$25,000	65.8%
Rental of Property	\$33,767	\$55,000	\$33,750	(\$21,250)	-38.6%
SUBTOTAL - REVENUES FROM USE	\$96,987	\$93,000	\$96,750	\$3,750	4.0%

F. CHARGES FOR SERVICES:

Clerk's Excess Fees	\$14,070	\$49,077	\$40,000	(\$9,077)	-18.5%
Charges for Spay and Neuter/Animal	\$16,565	\$20,000	\$16,500	(\$3,500)	-17.5%
Charges for Other Services	\$32,530	\$20,000	\$25,000	\$5,000	25.0%
Court Fees (Maintenance)	\$28,952	\$29,400	\$29,000	(\$400)	-1.4%
Commonwealth Atty. Fees	\$2,032	\$1,600	\$2,000	\$400	25.0%
Sheriff's Fees/ Telephone Commissi	\$25,553	\$31,000	\$25,500	(\$5,500)	-17.7%
Charges/Correction & Detention	\$35,925	\$74,500	\$36,000	(\$38,500)	-51.7%
Charges/Sanitary Landfill	\$1,070,662	\$1,252,930	\$1,252,930	\$0	0.0%
Leachate Septage Revenue	\$0	\$0	\$45,000	\$45,000	0.0%
EMS - Revenue Recovery	\$0	\$0	\$500,000	\$500,000	0.0%
Treasurer Del. Collections	\$0	\$48,000	\$50,000	\$2,000	4.2%
Expenditure Refunds - Law Library F	\$26,389	\$24,000	\$26,400	\$2,400	10.0%
Charges for Parks & Recreation	\$374,261	\$267,396	\$225,852	(\$41,544)	-15.5%
Court House Securitiy Fee	\$114,250	\$120,000	\$123,488	\$3,488	2.9%

**FY13 REVENUES: LOCAL
GENERAL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO FY13	PERCENT CHANGE
SUBTOTAL - CHARGES FOR SERVIC	\$1,741,189	\$1,937,903	\$2,397,670	\$459,767	23.7%
G. MISCELLANEOUS REVENUE:					
Miscellaneous Income	\$241,010	\$125,000	\$125,000	\$0	0.0%
SUBTOTAL - MISCELLANEOUS REVE	\$241,010	\$125,000	\$125,000	\$0	0.0%
H. RECOVERED COSTS:					
Indirect Cost Recovered	\$962,768	\$250,000	\$250,000	\$0	0.0%
Lord Fairfax Soil and Water	\$0	\$0	\$209,682	\$209,682	0.0%
SUBTOTAL - RECOVERED COSTS:	\$962,768	\$250,000	\$459,682	\$209,682	83.9%
I. FUND BALANCE:					
Fund Balance	\$0	\$2,077,107	\$1,494,402	(\$582,705)	-28.1%
SUBTOTAL - FUND BALANCE:	\$0	\$2,077,107	\$1,494,402	(\$582,705)	-28.1%
SUBTOTAL -	\$41,570,659	\$42,682,192	\$45,114,580	\$2,432,388	5.7%

**FY13 REVENUES: STATE
GENERAL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO PERCENT FY13 CHANGE	
L. NON-CATEGORICAL AID:					
Motor Vehicle Carrier Tax	\$8,057	\$30,186	\$8,000	(\$22,186)	-73.5%
Mobile Home Titling Tax	\$13,944	\$12,000	\$14,000	\$2,000	16.7%
Tax on Deed	\$197,521	\$200,000	\$200,000	\$0	0.0%
Auto Rental Tax	\$15,816	\$16,000	\$16,000	\$0	0.0%
Reduction in State Aid	(\$276,423)	(\$276,423)	(\$125,724)	\$150,699	-54.5%
Personal Property Tax Relief - (Car	\$3,647,829	\$3,647,829	\$3,647,829	\$0	0.0%
SUBTOTAL - NON-CATEGORICAL AI	\$3,606,744	\$3,629,592	\$3,760,105	\$130,513	3.6%
M. CATEGORICAL AID: SHARED EXP.					
Commonwealth's Attorney	\$329,837	\$332,762	\$334,169	\$1,407	0.4%
Sheriff	\$2,332,490	\$2,282,217	\$2,247,765	(\$34,452)	-1.5%
Local Jails	\$168,281	\$167,390	\$173,915	\$6,525	3.9%
Commissioner of Revenue	\$116,741	\$117,271	\$119,855	\$2,584	2.2%
Treasurer	\$119,719	\$116,973	\$122,800	\$5,827	5.0%
Registrar/Electoral Board	\$43,128	\$48,954	\$48,954	\$0	0.0%
Clerk's FICA/Salary	\$303,285	\$280,435	\$284,488	\$4,053	1.4%
SUBTOTAL - CATEGORICAL AID: SH	\$3,413,481	\$3,346,002	\$3,331,946	(\$14,056)	-0.4%
O. OTHER CATEGORICAL AID:					
Local Jails	\$0	\$450	\$450	\$0	0.0%
Litter Control Grant	\$17,310	\$0	\$0	\$0	0.0%
Fire Programs	\$69,461	\$57,789	\$70,000	\$12,211	21.1%
Cultural Grant	\$5,382	\$5,000	\$5,000	\$0	0.0%
Miscellaneous State Aid	\$410,926	\$50,000	\$50,000	\$0	0.0%
FEMA For EOC	\$0	\$23,509	\$23,509	\$0	0.0%
VJCCA	\$31,009	\$30,808	\$30,808	\$0	0.0%
Victim Witness Coordinator	\$27,001	\$27,671	\$27,671	\$0	0.0%
Wireless Board - CAD Mapping	\$84,822	\$95,000	\$85,000	(\$10,000)	-10.5%

**FY13 REVENUES: STATE
GENERAL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO FY13	PERCENT CHANGE
SUBTOTAL - OTHER CATEGORICAL	\$645,911	\$290,227	\$292,438	\$2,211	0.8%
SUBTOTAL -	\$7,666,136	\$7,265,821	\$7,384,489	\$118,668	1.6%

**FY13 REVENUES: FEDERAL
GENERAL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO FY13	PERCENT CHANGE
Q. NON-CATEGORICAL AID:					
Payments in Lieu of Taxes	\$161,009	\$160,000	\$160,000	\$0	0.0%
SUBTOTAL - NON-CATEGORICAL AI	\$161,009	\$160,000	\$160,000	\$0	0.0%
R. CATEGORICAL AID:					
Miscellaneous	\$860,232	\$70,000	\$70,000	\$0	0.0%
SUBTOTAL - CATEGORICAL AID:	\$860,232	\$70,000	\$70,000	\$0	0.0%
SUBTOTAL -	\$1,021,241	\$230,000	\$230,000	\$0	0.0%
GRAND TOTAL - ANTICIPATED REVENUES					
	\$50,258,036		\$52,729,069		5.1%
		\$50,178,013		\$2,551,056	

TAB D

EXPENDITURE SUMMARY

**SHENANDOAH COUNTY BUDGET
EXPENDITURES FOR THE YEAR ENDING 6/30/13**

DEPARTMENT	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO FY13	% Change
Administration					
Board of Supervisors	\$218,239	\$237,033	\$284,483	\$47,450	20.0%
County Administrator	\$420,116	\$430,997	\$486,847	\$55,850	13.0%
County Attorney	\$41,653	\$60,000	\$68,500	\$8,500	14.2%
Auditor	\$60,163	\$61,660	\$64,300	\$2,640	4.3%
Commissioner of the Revenue	\$492,226	\$437,180	\$447,652	\$10,472	2.4%
Reassessment	\$54	\$0	\$0	\$0	0.0%
Board of Equalization	\$5,531	\$0	\$0	\$0	0.0%
Treasurer	\$521,166	\$534,784	\$544,699	\$9,915	1.9%
Financial Administration and Technolog	\$103,506	\$162,177	\$172,648	\$10,471	6.5%
Information Systems	\$119,982	\$53,491	\$62,054	\$8,563	16.0%
GIS	\$89,228	\$129,933	\$97,912	(\$32,021)	-24.6%
Electoral Board	\$53,315	\$97,700	\$89,425	(\$8,275)	-8.5%
General Registrar	\$103,616	\$148,453	\$129,353	(\$19,100)	-12.9%
Subtotal - Administration	\$2,228,795	\$2,353,408	\$2,447,873	\$94,465	4.0%
Judicial					
Circuit Court	\$54,571	\$55,935	\$57,969	\$2,034	3.6%
General District Court	\$8,674	\$10,300	\$10,300	\$0	0.0%
Magistrates' Office	\$1,900	\$3,025	\$3,025	\$0	0.0%
Juvenile/Domestic Relations	\$18,657	\$18,300	\$15,725	(\$2,575)	-14.1%
County Clerk/Circuit Court	\$486,109	\$463,652	\$474,624	\$10,972	2.4%
Sheriff (Courts)	\$488,188	\$564,212	\$591,209	\$26,997	4.8%
Law Library	\$20,360	\$21,500	\$20,000	(\$1,500)	-7.0%
Commonwealth's Attorney	\$474,560	\$486,764	\$518,890	\$32,126	6.6%
Victim-Witness Coordinator	\$26,622	\$27,847	\$28,951	\$1,104	4.0%
Subtotal - Judicial	\$1,579,641	\$1,651,535	\$1,720,693	\$69,158	4.2%
Public Safety					
Sheriff (Law Enforcement)	\$3,283,564	\$3,353,148	\$3,641,083	\$287,934	8.6%
E-911 Enforcement/Traffic Control	\$48,503	\$53,850	\$53,850	\$0	0.0%
Volunteer Fire Department	\$867,165	\$722,352	\$735,451	\$13,099	1.8%
Ambulance & Rescue Services	\$366,714	\$210,032	\$227,361	\$17,329	8.3%
Forest Fire Extinction Service	\$9,695	\$9,695	\$9,695	\$0	0.0%

DEPARTMENT	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE	
				FY12 TO FY13	% Change
Fire/Rescue	\$2,285,787	\$2,390,989	\$2,936,840	\$545,851	22.8%
Sheriff (Corrections & Detention)	\$1,633,339	\$1,780,821	\$1,780,983	\$162	0.0%
Juvenile Probation	\$468,865	\$438,983	\$395,952	(\$43,031)	-9.8%
Code Enforcement	\$442,860	\$449,114	\$358,093	(\$91,021)	-20.3%
Animal Control	\$97,532	\$109,575	\$129,784	\$20,209	18.4%
Animal Shelter	\$232,648	\$228,693	\$237,439	\$8,746	3.8%
Medical Examiner	\$900	\$600	\$900	\$300	50.0%
Emergency Services/Civil Defense	\$1,018,306	\$1,072,565	\$1,075,725	\$3,160	0.3%
Subtotal - Public Safety	\$10,755,878	\$10,820,417	\$11,583,156	\$762,738	7.0%

Public Works

Refuse Collection	\$776,499	\$855,443	\$912,926	\$57,483	6.7%
Refuse Disposal	\$1,221,449	\$1,169,112	\$1,202,271	\$33,159	2.8%
North Fork Wastewater Treatment Plan	\$0	\$116,172	\$130,300	\$14,128	12.2%
General Properties	\$981,245	\$948,724	\$946,121	(\$2,603)	-0.3%
Subtotal - Public Works	\$2,979,193	\$3,089,451	\$3,191,618	\$102,167	3.3%

Health and Welfare

Local Health Department	\$288,760	\$288,760	\$291,184	\$2,424	0.8%
Mental Health	\$229,187	\$230,187	\$230,187	\$0	0.0%
Social Services Department	\$780,405	\$857,583	\$864,583	\$7,000	0.8%
State and Local Hospitalization	\$0	\$20,000	\$0	(\$20,000)	-100.0%
Area Agency on Aging	\$83,000	\$83,000	\$83,000	\$0	0.0%
Tax Relief Elderly/Handicapped	\$132,678	\$120,000	\$135,000	\$15,000	12.5%
County Farm/Home	\$53,597	\$52,750	\$53,700	\$950	1.8%
Support/Social Services	\$40,000	\$42,000	\$42,000	\$0	0.0%
Comprehensive Services Act	\$770,594	\$972,720	\$972,720	\$0	0.0%
Subtotal - Health and Welfare	\$2,378,221	\$2,667,000	\$2,672,374	\$5,374	0.2%

Education

Administration of Schools	\$20,710,200	\$21,316,725	\$22,282,693	\$965,968	4.5%
Community Colleges	\$37,464	\$35,824	\$36,231	\$407	1.1%
Subtotal - Education	\$20,747,664	\$21,352,549	\$22,318,924	\$966,375	4.5%

Recreation and Cultural

Parks and Recreation	\$758,825	\$707,728	\$656,561	(\$51,167)	-7.2%
Operation of TV Translators	\$21,105	\$24,900	\$2,000	(\$22,900)	-92.0%
Cultural Services	\$6,250	\$6,500	\$6,500	\$0	0.0%

DEPARTMENT	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE	
				FY12 TO FY13	% Change
Library Administration	\$573,815	\$620,193	\$631,332	\$11,139	1.8%
Subtotal - Recreation and Cultural	\$1,359,995	\$1,359,321	\$1,296,393	(\$62,928)	-4.6%
Community Development					
Planning and Zoning	\$292,658	\$287,138	\$361,620	\$74,482	25.9%
Economic Development	\$103,880	\$97,553	\$72,796	(\$24,757)	-25.4%
Tourism	\$149,230	\$199,939	\$190,923	(\$9,016)	-4.5%
Litter Control Program	\$17,702	\$0	\$0	\$0	0.0%
Soil/Water Conservation District	\$225,296	\$19,625	\$229,307	\$209,682	1068.4%
Gypsy Moth Control Program	\$0	\$1,300	\$1,300	\$0	0.0%
Cooperative Extension Service	\$142,078	\$135,033	\$150,635	\$15,602	11.6%
Subtotal - Community Developme	\$930,844	\$740,588	\$1,006,581	\$265,993	35.9%
Non-Departmental					
Judgments and Settlements	\$225	\$500	\$250	(\$250)	-50.0%
Revenue Refunds/Suspense Accounts	\$6,169	\$11,750	\$11,600	(\$150)	-1.3%
Transfer (Suspense Account)	\$8,765	\$302,550	\$153,219	(\$149,331)	-49.4%
Subtotal - Non-Departmental	\$15,159	\$314,800	\$165,069	(\$149,731)	-47.6%
Capital Outlay					
Capital Outlay	\$357,905	\$477,624	\$849,593	\$371,969	77.9%
Debt Service	\$5,606,039	\$5,351,320	\$5,476,796	\$125,476	2.3%
Subtotal - Capital Outlay	\$5,963,945	\$5,828,944	\$6,326,389	\$497,445	8.5%
Grand Total	\$48,939,334	\$50,178,013	\$52,729,069	2,551,056	5.1%

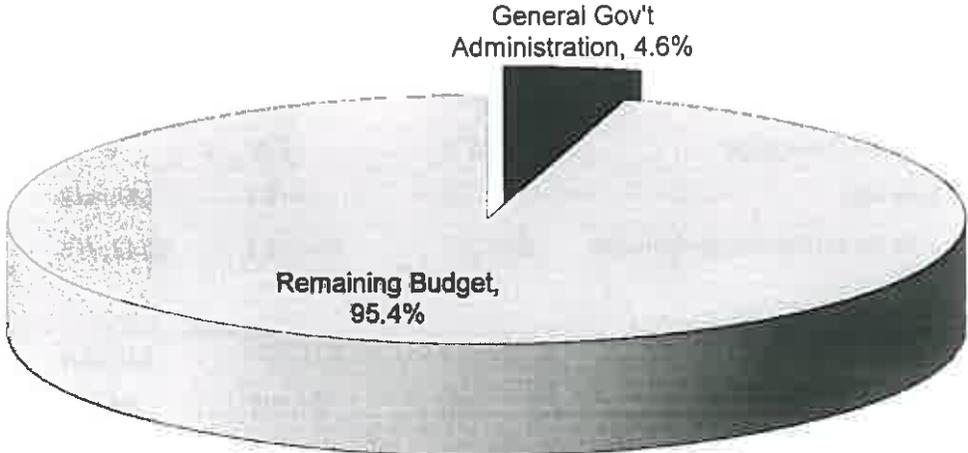
TAB E

EXPENDITURES:

**GENERAL GOVERNMENT
ADMINISTRATION**

GENERAL GOVERNMENT ADMINISTRATION

Comparison to Total Budget



DEPARTMENT: Board of Supervisors
DEPARTMENT CODE NUMBER: 11010

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$64,160	\$63,900	\$63,900	\$0	0.0%
	Subtotal Personnel Compensation	\$64,160	\$63,900	\$63,900	\$0	0.0%
Personnel Benefits						
2100	FICA	\$4,124	\$4,888	\$4,888	\$0	0.0%
2210	VRS	\$36,604	\$37,000	\$40,000	\$3,000	8.1%
2310	Hospitalization Insurance	\$43,999	\$52,834	\$41,629	(\$11,205)	-21.2%
2315	COBRA Subsidy Payment	\$624	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$19	\$30	\$610	\$580	1933.3%
2710	Line of Duty Act	\$0	\$0	\$55,848	\$55,848	0.0%
	Subtotal Personnel Benefits	\$85,371	\$94,752	\$142,975	\$48,223	50.9%
Contractual						
3150	Professional Services	\$7,001	\$15,000	\$10,000	(\$5,000)	-33.3%
3190	Codifying Ordinances	\$0	\$4,000	\$4,000	\$0	0.0%
	Subtotal Contractual	\$7,001	\$19,000	\$14,000	(\$5,000)	-26.3%
Operational Expenses						
3600	Advertising	\$6,768	\$9,000	\$9,000	\$0	0.0%
5230	Telecommunications	\$1,299	\$1,248	\$2,500	\$1,252	100.3%
5307	Public Officials Liability Insurance	\$8,364	\$8,500	\$8,500	\$0	0.0%
5308	General Liability Insurance	\$15,543	\$15,700	\$15,700	\$0	0.0%
5510	Travel (Mileage)	\$1,424	\$1,250	\$1,750	\$500	40.0%
5530	Travel (Food & Lodging)	\$1,149	\$3,338	\$3,338	\$0	0.0%
5540	Travel (Convention & Education)	\$1,090	\$2,720	\$2,720	\$0	0.0%
5810	Dues & Association Membership	\$10,084	\$10,175	\$10,500	\$325	3.2%
5850	Miscellaneous Expenses	\$11,453	\$0	\$0	\$0	-100.0%
6001	Office Supplies	\$349	\$750	\$400	(\$350)	-46.7%
6004	Medical & Lab Supplies	\$4,185	\$1,700	\$4,200	\$2,500	147.1%
6014	Operating Supplies	\$0	\$5,000	\$5,000	\$0	0.0%
	Subtotal Operational Expenses	\$61,708	\$59,381	\$63,608	\$4,227	7.1%
	Total Department:	\$218,239	\$237,033	\$284,483	\$47,450	20.0%

DEPARTMENT: County Administrator
DEPARTMENT CODE NUMBER: 12100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$286,869	\$298,925	\$344,719	\$45,794	15.3%
1300	Salaries (Part-Time)	\$513	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$287,382	\$298,925	\$344,719	\$45,794	15.3%
Personnel Benefits						
2100	FICA	\$21,018	\$22,868	\$26,371	\$3,503	15.3%
2210	VRS	\$41,601	\$42,387	\$42,745	\$358	0.8%
2215	Contract Contribution	\$3,375	\$3,600	\$3,600	\$0	0.0%
2310	Hospitalization Insurance	\$39,911	\$38,196	\$44,644	\$6,448	16.9%
2400	Group Life Insurance	\$821	\$2,989	\$965	(\$2,024)	-67.7%
2600	Unemployment Insurance	\$483	\$332	\$508	\$176	53.0%
2700	Worker's Compensation Insurance	\$298	\$359	\$414	\$55	15.3%
	Subtotal Personnel Benefits	\$107,509	\$110,731	\$119,247	\$8,516	7.7%
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$250	\$250	\$0	0.0%
3320	Maintenance & Service Contract	\$6,277	\$6,110	\$6,400	\$290	4.7%
3500	Printing	\$865	\$500	\$500	\$0	0.0%
5210	Postal Service	\$1,178	\$1,300	\$1,300	\$0	0.0%
5230	Telecommunications	\$3,352	\$3,006	\$3,006	\$0	0.0%
5305	Auto Insurance	\$878	\$875	\$875	\$0	0.0%
5510	Travel (Mileage)	\$0	\$300	\$800	\$500	166.7%
5530	Travel (Food & Lodging)	\$5,944	\$500	\$1,300	\$800	160.0%
5540	Travel (Convention & Education)	\$295	\$1,200	\$900	(\$300)	-25.0%
5810	Dues & Association Membership	\$1,520	\$1,700	\$1,700	\$0	0.0%
6001	Office Supplies	\$3,921	\$4,600	\$4,600	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$718	\$500	\$750	\$250	50.0%
6009	Auto Repairs & Maintenance	\$178	\$500	\$500	\$0	0.0%
	Subtotal Operational Expenses	\$25,126	\$21,341	\$22,881	\$1,540	7.2%
Capital Outlay						
8202	Furniture & Fixtures	\$100	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$100	\$0	\$0	\$0	0.0%

Total Department:	<u>\$420,116</u>	<u>\$430,997</u>	<u>\$486,847</u>	<u>\$55,850</u>	<u>13.0%</u>
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DEPARTMENT: County Attorney
DEPARTMENT CODE NUMBER: 12200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3150	Professional Services	\$41,653	\$60,000	\$68,500	\$8,500	14.2%
	Subtotal Contractual	\$41,653	\$60,000	\$68,500	\$8,500	14.2%
	Total Department:	\$41,653	\$60,000	\$68,500	\$8,500	14.2%

DEPARTMENT: Auditor

DEPARTMENT CODE NUMBER: 12240

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3120	Professional Services (Audit)	\$55,863	\$54,160	\$55,800	\$1,640	3.0%
3160	Professional Services - (Cost Allocatio	\$4,300	\$7,500	\$8,500	\$1,000	13.3%
	Subtotal Contractual	\$60,163	\$61,660	\$64,300	\$2,640	4.3%
	Total Department:	\$60,163	\$61,660	\$64,300	\$2,640	4.3%

DEPARTMENT: Commissioner of the Revenue

DEPARTMENT CODE NUMBER: 12310

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$328,892	\$282,322	\$299,388	\$17,066	6.0%
	Subtotal Personnel Compensation	\$328,892	\$282,322	\$299,388	\$17,066	6.0%
Personnel Benefits						
2100	FICA	\$23,889	\$21,598	\$22,903	\$1,305	6.0%
2210	VRS	\$45,576	\$40,033	\$37,124	(\$2,909)	-7.3%
2310	Hospitalization Insurance	\$54,968	\$46,886	\$47,543	\$657	1.4%
2400	Group Life Insurance	\$900	\$2,823	\$838	(\$1,985)	-70.3%
2600	Unemployment Insurance	\$758	\$711	\$711	\$0	0.0%
2700	Worker's Compensation Insurance	\$840	\$338	\$359	\$21	6.2%
	Subtotal Personnel Benefits	\$126,930	\$112,389	\$109,478	(\$2,911)	-2.6%
Contractual						
3180	Contractual Services	\$3,130	\$3,012	\$2,100	(\$912)	-30.3%
	Subtotal Contractual	\$3,130	\$3,012	\$2,100	(\$912)	-30.3%
Operational Expenses						
3310	Repairs & Maintenance	\$41	\$200	\$500	\$300	150.0%
3320	Maintenance & Service Contract	\$11,171	\$10,000	\$7,700	(\$2,300)	-23.0%
5210	Postal Service	\$12,474	\$13,000	\$10,000	(\$3,000)	-23.1%
5230	Telecommunications	\$1,958	\$2,044	\$2,000	(\$44)	-2.1%
5305	Auto Insurance	\$878	\$410	\$900	\$490	119.5%
5530	Travel (Food & Lodging)	\$0	\$2,888	\$5,376	\$2,488	86.1%
5540	Travel (Convention & Education)	\$125	\$4,150	\$2,800	(\$1,350)	-32.5%
5810	Dues & Association Membership	\$155	\$1,115	\$1,110	(\$5)	-0.4%
6001	Office Supplies	\$4,894	\$5,000	\$5,000	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,058	\$500	\$700	\$200	40.0%
6009	Auto Repairs & Maintenance	\$519	\$150	\$600	\$450	300.0%
	Subtotal Operational Expenses	\$33,273	\$39,457	\$36,686	(\$2,771)	-7.0%
	Total Department:	\$492,226	\$437,180	\$447,652	\$10,472	2.4%

DEPARTMENT: Reassessment

DEPARTMENT CODE NUMBER: 12320

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3167	Professional Services	\$0	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$0	\$0	\$0	\$0	0.0%
Operational Expenses						
5230	Telecommunications	\$54	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$54	\$0	\$0	\$0	0.0%
	Total Department:	\$54	\$0	\$0	\$0	0.0%

DEPARTMENT: Board of Equalization
DEPARTMENT CODE NUMBER: 12330

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1716	Remuneration/Board of Assessors	\$4,908	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$4,908	\$0	\$0	\$0	0.0%
Personnel Benefits						
2100	FICA	\$375	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$375	\$0	\$0	\$0	0.0%
Operational Expenses						
5210	Postal Service	\$47	\$0	\$0	\$0	0.0%
5230	Telecommunications	\$201	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$248	\$0	\$0	\$0	0.0%
	Total Department:	\$5,531	\$0	\$0	\$0	0.0%

DEPARTMENT: Treasurer

DEPARTMENT CODE NUMBER: 12410

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$296,257	\$296,258	\$314,201	\$17,943	6.1%
	Subtotal Personnel Compensation	\$296,257	\$296,258	\$314,201	\$17,943	6.1%
Personnel Benefits						
2100	FICA	\$21,189	\$22,663	\$24,036	\$1,373	6.1%
2210	VRS	\$42,009	\$42,797	\$38,961	(\$3,836)	-9.0%
2310	Hospitalization Insurance	\$61,639	\$61,639	\$62,502	\$863	1.4%
2400	Group Life Insurance	\$829	\$3,018	\$880	(\$2,138)	-70.8%
2600	Unemployment Insurance	\$627	\$711	\$711	\$0	0.0%
2700	Worker's Compensation Insurance	\$297	\$362	\$377	\$15	4.1%
	Subtotal Personnel Benefits	\$126,590	\$131,190	\$127,467	(\$3,723)	-2.8%
Contractual						
3180	Contractual Services	\$959	\$2,080	\$22,400	\$20,320	976.9%
	Subtotal Contractual	\$959	\$2,080	\$22,400	\$20,320	976.9%
Operational Expenses						
3320	Maintenance & Service Contract	\$18,778	\$19,610	\$1,352	(\$18,258)	-93.1%
3600	Advertising	\$241	\$170	\$170	\$0	0.0%
5210	Postal Service	\$46,484	\$48,488	\$49,277	\$789	1.6%
5230	Telecommunications	\$3,405	\$3,200	\$3,200	\$0	0.0%
5510	Travel (Mileage)	\$229	\$220	\$297	\$77	35.0%
5530	Travel (Food & Lodging)	\$519	\$330	\$480	\$150	45.5%
5540	Travel (Convention & Education)	\$300	\$1,455	\$1,455	\$0	0.0%
5810	Dues & Association Membership	\$1,220	\$1,460	\$1,460	\$0	0.0%
5897	Bank Service Charges	\$14,599	\$18,375	\$18,375	\$0	0.0%
6001	Office Supplies	\$5,796	\$7,948	\$4,565	(\$3,383)	-42.6%
6031	Tax Tickets - Local	\$2,062	\$4,000	\$0	(\$4,000)	-100.0%
	Subtotal Operational Expenses	\$93,633	\$105,256	\$80,631	(\$24,625)	-23.4%
Capital Outlay						
8202	Furniture and Fixtures	\$3,727	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$3,727	\$0	\$0	\$0	0.0%
	Total Department:	\$521,166	\$534,784	\$544,699	\$9,915	1.9%

DEPARTMENT: Financial Administration and Technology

DEPARTMENT CODE NUMBER: 12440

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$74,633	\$114,821	\$122,285	\$7,464	6.5%
	Subtotal Personnel Compensation	\$74,633	\$114,821	\$122,285	\$7,464	6.5%
Personnel Benefits						
2100	FICA	\$5,406	\$8,784	\$9,355	\$571	6.5%
2210	VRS	\$10,833	\$16,282	\$15,163	(\$1,119)	-6.9%
2310	Hospitalization Insurance	\$11,779	\$17,611	\$20,873	\$3,262	18.5%
2400	Group Life Insurance	\$214	\$1,148	\$342	(\$806)	-70.2%
2600	Unemployment Insurance	\$102	\$203	\$203	\$0	0.0%
2700	Worker's Compensation Insurance	\$71	\$138	\$147	\$9	6.5%
	Subtotal Personnel Benefits	\$28,405	\$44,166	\$46,083	\$1,917	4.3%
Operational Expenses						
5230	Telecommunications	\$438	\$300	\$300	\$0	0.0%
5510	Travel (Mileage)	\$0	\$300	\$600	\$300	100.0%
5530	Travel (Food & Lodging)	\$30	\$250	\$500	\$250	100.0%
5540	Travel (Convention & Education)	\$0	\$250	\$250	\$0	0.0%
5810	Dues and Memberships	\$0	\$340	\$880	\$540	158.8%
6001	Office Supplies	\$0	\$250	\$250	\$0	0.0%
7000	Training School	\$0	\$1,500	\$1,500	\$0	0.0%
	Subtotal Operational Expenses	\$468	\$3,190	\$4,280	\$1,090	34.2%
	Total Department:	\$103,506	\$162,177	\$172,648	\$10,471	6.5%

DEPARTMENT: Information Systems
DEPARTMENT CODE NUMBER: 12510

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$37,538	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$37,538	\$0	\$0	\$0	0.0%
Personnel Benefits						
2100	FICA	\$2,872	\$0	\$0	\$0	0.0%
2210	VRS	\$5,449	\$0	\$0	\$0	0.0%
2310	Hospitalization Insurance	\$5,832	\$0	\$0	\$0	0.0%
2400	Group Life Insurance	\$108	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$102	\$0	\$0	\$0	0.0%
2700	Worker's Compensation Insurance	\$36	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$14,397	\$0	\$0	\$0	0.0%
Contractual						
3166	Contractual Services	\$28,595	\$27,137	\$29,000	\$1,863	6.9%
3170	Professional Services	\$0	\$1,000	\$1,000	\$0	0.0%
	Subtotal Contractual	\$28,595	\$28,137	\$30,000	\$1,863	6.6%
Operational Expenses						
3310	Repairs & Maintenance	\$510	\$1,500	\$1,000	(\$500)	-33.3%
3320	Maintenance & Service Contract	\$8,103	\$9,315	\$9,315	\$0	0.0%
3500	Printing and binding	\$1,833	\$0	\$0	\$0	0.0%
5230	Telecommunications	\$1,063	\$1,089	\$1,089	\$0	0.0%
5309	Contractors Equipment Insurance	\$2,841	\$3,250	\$3,250	\$0	0.0%
6001	Office Supplies	\$3,850	\$4,100	\$4,100	\$0	0.0%
6012	Books & Supplies	\$0	\$100	\$100	\$0	0.0%
	Subtotal Operational Expenses	\$18,199	\$19,354	\$18,854	(\$500)	-2.6%
Capital Outlay						
8107	EDP Equipment	\$2,669	\$6,000	\$13,200	\$7,200	120.0%
8207	EDP Equipment	\$18,583	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$21,253	\$6,000	\$13,200	\$7,200	120.0%
	Total Department:	\$119,982	\$53,491	\$62,054	\$8,563	16.0%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$58,477	\$59,858	\$63,749	\$3,891	6.5%
	Subtotal Personnel Compensation	\$58,477	\$59,858	\$63,749	\$3,891	6.5%
Personnel Benefits						
2100	FICA	\$4,473	\$4,579	\$4,877	\$298	6.5%
2210	VRS	\$8,488	\$8,488	\$7,905	(\$583)	-6.9%
2400	Group Life Insurance	\$168	\$599	\$178	(\$421)	-70.3%
2600	Unemployment Insurance	\$102	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$56	\$72	\$76	\$4	5.6%
	Subtotal Personnel Benefits	\$13,286	\$13,840	\$13,138	(\$702)	-5.1%
Contractual						
3162	Professional Services (Mapping/Addr	\$3,260	\$3,500	\$3,500	\$0	0.0%
3166	Contractual Services	\$13,600	\$30,410	\$14,800	(\$15,610)	-51.3%
	Subtotal Contractual	\$16,860	\$33,910	\$18,300	(\$15,610)	-46.0%
Operational Expenses						
3310	Repairs & Maintenance	\$47	\$500	\$500	\$0	0.0%
5210	Postal Service	\$26	\$25	\$25	\$0	0.0%
5230	Telecommunications	\$365	\$350	\$350	\$0	0.0%
5530	Travel (Food & Lodging)	\$0	\$350	\$400	\$50	14.3%
5540	Travel (Convention & Education)	\$0	\$200	\$250	\$50	25.0%
6001	Office Supplies	\$45	\$100	\$100	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$98	\$100	\$200	\$100	100.0%
6008	Vehicles Supplies (Gas)	\$24	\$100	\$100	\$0	0.0%
6014	Operating Supplies	\$0	\$600	\$800	\$200	33.3%
	Subtotal Operational Expenses	\$606	\$2,325	\$2,725	\$400	17.2%
Capital Outlay						
8207	EDP Equipment	\$0	\$20,000	\$0	(\$20,000)	-100.0%
	Subtotal Capital Outlay	\$0	\$20,000	\$0	(\$20,000)	-100.0%
	Total Department:	\$89,228	\$129,933	\$97,912	(\$32,021)	-24.6%

DEPARTMENT: Electoral Board**DEPARTMENT CODE NUMBER: 13100**

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$9,534	\$9,547	\$9,514	(\$33)	-0.3%
1700	Stipend for Services	\$18,663	\$35,000	\$40,000	\$5,000	14.3%
	Subtotal Personnel Compensation	\$28,196	\$44,547	\$49,514	\$4,967	11.2%
Personnel Benefits						
2100	FICA	\$729	\$730	\$730	\$0	0.0%
2700	Worker's Compensation Insurance	\$0	\$13	\$11	(\$2)	-15.4%
	Subtotal Personnel Benefits	\$729	\$743	\$741	(\$2)	-0.3%
Contractual						
3180	Contractual Services	\$2,740	\$9,200	\$5,800	(\$3,400)	-37.0%
	Subtotal Contractual	\$2,740	\$9,200	\$5,800	(\$3,400)	-37.0%
Operational Expenses						
3310	Repairs & Maintenance	\$9,407	\$22,286	\$10,860	(\$11,426)	-51.3%
3500	Printing	\$1,249	\$5,500	\$7,100	\$1,600	29.1%
3600	Advertising	\$393	\$1,572	\$320	(\$1,252)	-79.6%
5210	Postal Service	\$601	\$1,540	\$2,700	\$1,160	75.3%
5230	Telecommunications	\$331	\$252	\$300	\$48	19.0%
5309	Contractors Equipment Insurance	\$96	\$110	\$0	(\$110)	-100.0%
5420	Lease/Rent Building	\$2,690	\$2,690	\$1,800	(\$890)	-33.1%
5510	Travel (Mileage)	\$1,059	\$1,200	\$2,900	\$1,700	141.7%
5530	Travel (Food & Lodging)	\$1,608	\$1,300	\$2,700	\$1,400	107.7%
5540	Travel (Convention & Education)	\$85	\$160	\$565	\$405	253.1%
5810	Dues & Association Membership	\$100	\$100	\$125	\$25	25.0%
6001	Office Supplies	\$985	\$2,500	\$4,000	\$1,500	60.0%
	Subtotal Operational Expenses	\$18,604	\$39,210	\$33,370	(\$5,840)	-14.9%
Capital Outlay						
8112	Voting Machines	\$2,698	\$4,000	\$0	(\$4,000)	-100.0%
8202	Furniture & Fixtures	\$347	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$3,046	\$4,000	\$0	(\$4,000)	-100.0%
	Total Department:	\$53,315	\$97,700	\$89,425	(\$8,275)	-8.5%

DEPARTMENT: General Registrar
DEPARTMENT CODE NUMBER: 13200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$54,155	\$47,647	\$50,744	\$3,097	6.5%
1300	Salaries (Part-Time)	\$14,095	\$33,428	\$33,929	\$501	1.5%
	Subtotal Personnel Compensation	\$68,250	\$81,075	\$84,673	\$3,598	4.4%
Personnel Benefits						
2100	FICA	\$4,825	\$6,202	\$6,477	\$275	4.4%
2210	VRS	\$7,577	\$6,756	\$6,292	(\$464)	-6.9%
2310	Hospitalization Insurance	\$14,724	\$11,779	\$11,944	\$165	1.4%
2400	Group Life Insurance	\$150	\$476	\$142	(\$334)	-70.2%
2600	Unemployment Insurance	\$289	\$313	\$315	\$2	0.6%
2700	Worker's Compensation Insurance	\$78	\$97	\$102	\$5	5.2%
	Subtotal Personnel Benefits	\$27,643	\$25,623	\$25,272	(\$351)	-1.4%
Contractual						
3180	Contractual Services	\$0	\$1,500	\$1,450	(\$50)	-3.3%
	Subtotal Contractual	\$0	\$1,500	\$1,450	(\$50)	-3.3%
Operational Expenses						
3310	Repairs & Maintenance	\$214	\$1,800	\$1,548	(\$252)	-14.0%
3320	Maintenance & Service Contract	\$1,597	\$2,000	\$2,260	\$260	13.0%
3500	Printing	\$0	\$500	\$500	\$0	0.0%
3600	Advertising	\$0	\$700	\$1,480	\$780	111.4%
5210	Postal Service	\$1,863	\$26,000	\$4,900	(\$21,100)	-81.2%
5230	Telecommunications	\$956	\$1,500	\$1,200	(\$300)	-20.0%
5510	Travel (Mileage)	\$465	\$600	\$1,000	\$400	66.7%
5530	Travel (Food & Lodging)	\$376	\$1,550	\$1,650	\$100	6.5%
5540	Travel (Convention & Education)	\$182	\$385	\$300	(\$85)	-22.1%
5810	Dues & Association Membership	\$220	\$220	\$220	\$0	0.0%
6001	Office Supplies	\$1,848	\$5,000	\$2,900	(\$2,100)	-42.0%
	Subtotal Operational Expenses	\$7,722	\$40,255	\$17,958	(\$22,297)	-55.4%
	Total Department:	\$103,616	\$148,453	\$129,353	(\$19,100)	-12.9%

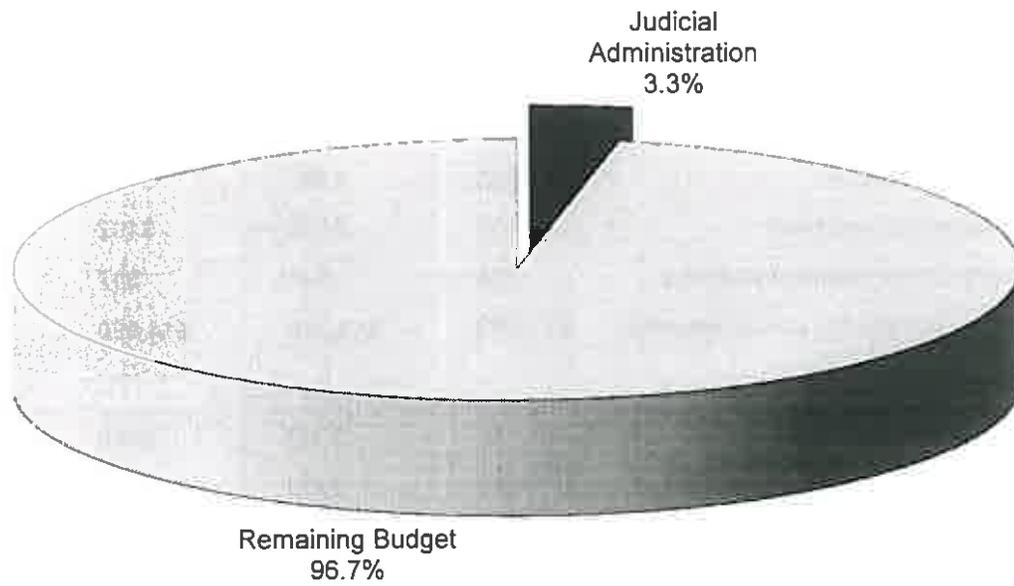
TAB F

EXPENDITURES:

JUDICIAL ADMINISTRATION

JUDICIAL ADMINISTRATION

Comparison to Total Budget



DEPARTMENT: Circuit Court
DEPARTMENT CODE NUMBER: 21100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$36,661	\$36,661	\$39,044	\$2,383	6.5%
	Subtotal Personnel Compensation	\$36,661	\$36,661	\$39,044	\$2,383	6.5%
Personnel Benefits						
2100	FICA	\$2,805	\$2,805	\$2,987	\$182	6.5%
2210	VRS	\$5,199	\$5,199	\$4,841	(\$358)	-6.9%
2310	Hospitalization Insurance	\$5,832	\$5,832	\$5,914	\$82	1.4%
2400	Group Life Insurance	\$103	\$367	\$109	(\$258)	-70.3%
2600	Unemployment Insurance	\$102	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$34	\$44	\$47	\$3	6.8%
	Subtotal Personnel Benefits	\$14,073	\$14,349	\$14,000	(\$349)	-2.4%
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$300	\$300	\$0	0.0%
3320	Maintenance & Service Contract	\$246	\$250	\$250	\$0	0.0%
5210	Postal Service	\$260	\$425	\$425	\$0	0.0%
5230	Telecommunications	\$1,301	\$1,400	\$1,400	\$0	0.0%
5410	Lease/Purchase Equipment	\$992	\$1,250	\$1,250	\$0	0.0%
6001	Office Supplies	\$762	\$1,000	\$1,000	\$0	0.0%
6012	Books & Supplies	\$275	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$3,836	\$4,925	\$4,925	\$0	0.0%
	Total Department:	\$54,571	\$55,935	\$57,969	\$2,034	3.6%

DEPARTMENT: General District Court
DEPARTMENT CODE NUMBER: 21200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$100	\$100	\$0	0.0%
3320	Maintenance & Service Contract	\$3,729	\$4,000	\$4,000	\$0	0.0%
5210	Postal Service	\$0	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$3,201	\$3,000	\$3,000	\$0	0.0%
5810	Dues & Association Membership	\$0	\$100	\$100	\$0	0.0%
6001	Office Supplies	\$1,053	\$1,500	\$1,500	\$0	0.0%
	Subtotal Operational Expenses	\$7,983	\$8,800	\$8,800	\$0	0.0%
Capital Outlay						
8202	Furniture & Fixtures	\$690	\$1,500	\$1,500	\$0	0.0%
	Subtotal Capital Outlay	\$690	\$1,500	\$1,500	\$0	0.0%
	Total Department:	\$8,674	\$10,300	\$10,300	\$0	0.0%

DEPARTMENT: Magistrates' Office
DEPARTMENT CODE NUMBER: 21300

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$400	\$400	\$0	0.0%
5230	Telecommunications	\$1,741	\$2,000	\$2,000	\$0	0.0%
5810	Dues & Association Membership	\$25	\$25	\$25	\$0	0.0%
6001	Office Supplies	\$134	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$1,900	\$2,725	\$2,725	\$0	0.0%
Capital Outlay						
8202	Furniture & Fixtures	\$0	\$300	\$300	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$300	\$300	\$0	0.0%
	Total Department:	\$1,900	\$3,025	\$3,025	\$0	0.0%

DEPARTMENT: Juvenile/Domestic Relations

DEPARTMENT CODE NUMBER: 21500

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$100	\$100	\$0	0.0%
3320	Maintenance & Service Contract	\$2,820	\$4,000	\$4,000	\$0	0.0%
5210	Postal Service	\$360	\$400	\$400	\$0	0.0%
5230	Telecommunications	\$5,901	\$6,250	\$6,250	\$0	0.0%
5420	Lease/Rent Building	\$4,200	\$0	\$0	\$0	0.0%
5810	Dues & Association Membership	\$0	\$350	\$350	\$0	0.0%
6001	Office Supplies	\$1,224	\$1,500	\$1,500	\$0	0.0%
6004	Medical & Lab Supplies	\$0	\$300	\$300	\$0	0.0%
6012	Books & Supplies	\$0	\$200	\$0	(\$200)	-100.0%
	Subtotal Operational Expenses	\$14,506	\$13,100	\$12,900	(\$200)	-1.5%
Capital Outlay						
8202	Furniture & Fixtures	\$0	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$1,000	\$1,000	\$0	0.0%
Operational Expenses						
5230 1	Telecommunications	\$1,699	\$1,400	\$0	(\$1,400)	-100.0%
5540 1	Travel (Convention & Education)	\$0	\$1,500	\$1,500	\$0	0.0%
6001 1	Office Supplies	\$2,127	\$1,000	\$0	(\$1,000)	-100.0%
6012 1	Books & Supplies	\$325	\$300	\$325	\$25	8.3%
	Subtotal Operational Expenses	\$4,151	\$4,200	\$1,825	(\$2,375)	-56.5%
	Total Department:	\$18,657	\$18,300	\$15,725	(\$2,575)	-14.1%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$302,833	\$300,316	\$318,205	\$17,889	6.0%
1200	Salaries (Overtime)	\$9,959	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$14,839	\$18,087	\$18,358	\$271	1.5%
1714	Jury & Jury Commissioners	\$5,885	\$4,500	\$4,500	\$0	0.0%
	Subtotal Personnel Compensation	\$333,517	\$322,903	\$341,063	\$18,160	5.6%
Personnel Benefits						
2100	FICA	\$22,779	\$24,358	\$25,747	\$1,389	5.7%
2210	VRS	\$42,285	\$42,585	\$39,457	(\$3,128)	-7.3%
2310	Hospitalization Insurance	\$47,197	\$44,028	\$41,629	(\$2,399)	-5.4%
2400	Group Life Insurance	\$835	\$3,003	\$891	(\$2,112)	-70.3%
2600	Unemployment Insurance	\$856	\$813	\$813	\$0	0.0%
2700	Worker's Compensation Insurance	\$326	\$382	\$404	\$22	5.8%
	Subtotal Personnel Benefits	\$114,277	\$115,169	\$108,941	(\$6,228)	-5.4%
Contractual						
3120	Professional Services (Audit)	\$3,893	\$4,000	\$4,000	\$0	0.0%
	Subtotal Contractual	\$3,893	\$4,000	\$4,000	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$45	\$500	\$500	\$0	0.0%
3320	Maintenance & Service Contract	\$15,516	\$0	\$0	\$0	0.0%
3500	Printing	\$1,230	\$1,500	\$1,500	\$0	0.0%
5210	Postal Service	\$6,915	\$6,000	\$6,000	\$0	0.0%
5230	Telecommunications	\$6,558	\$6,500	\$6,500	\$0	0.0%
5435	Rental Postage Meter/Scale	\$1,053	\$1,160	\$200	(\$960)	-82.8%
5810	Dues & Association Membership	\$420	\$420	\$420	\$0	0.0%
6001	Office Supplies	\$1,612	\$2,000	\$2,000	\$0	0.0%
6021	Record Books	\$574	\$3,000	\$3,000	\$0	0.0%
	Subtotal Operational Expenses	\$33,922	\$21,080	\$20,120	(\$960)	-4.6%
Capital Outlay						
8202	Furniture & Fixtures	\$500	\$500	\$500	\$0	0.0%
	Subtotal Capital Outlay	\$500	\$500	\$500	\$0	0.0%

Total Department:	\$486,109	\$463,652	\$474,624	\$10,972	2.4%
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DEPARTMENT: Sheriff (Courts)
DEPARTMENT CODE NUMBER: 21700

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$209,234	\$236,314	\$251,675	\$15,361	6.5%
1300	Salaries (Part-Time)	\$136,602	\$180,011	\$182,711	\$2,700	1.5%
	Subtotal Personnel Compensation	\$345,836	\$416,325	\$434,386	\$18,061	4.3%
Personnel Benefits						
2100	FICA	\$24,961	\$32,933	\$33,231	\$298	0.9%
2210	VRS	\$30,373	\$35,189	\$31,208	(\$3,981)	-11.3%
2310	Hospitalization Insurance	\$70,493	\$52,834	\$65,517	\$12,683	24.0%
2400	Group Life Insurance	\$600	\$2,363	\$705	(\$1,658)	-70.2%
2600	Unemployment Insurance	\$1,625	\$1,524	\$1,016	(\$508)	-33.3%
2700	Worker's Compensation Insurance	\$4,830	\$6,032	\$6,529	\$497	8.2%
	Subtotal Personnel Benefits	\$132,882	\$130,875	\$138,206	\$7,331	5.6%
Operational Expenses						
6008	Vehicles Supplies (Gas)	\$6,101	\$7,670	\$9,568	\$1,898	24.7%
6009	Auto Repairs & Maintenance	\$1,838	\$5,842	\$5,549	(\$293)	-5.0%
6011	Uniforms and Wearing Apparel	\$1,530	\$3,500	\$3,500	\$0	0.0%
	Subtotal Operational Expenses	\$9,469	\$17,012	\$18,617	\$1,605	9.4%
	Total Department:	\$488,188	\$564,212	\$591,209	\$26,997	4.8%

DEPARTMENT: Law Library

DEPARTMENT CODE NUMBER: 21800

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5230	Telecommunications	\$1,193	\$1,200	\$1,800	\$600	50.0%
6012	Books & Supplies	\$19,168	\$20,300	\$18,200	(\$2,100)	-10.3%
	Subtotal Operational Expenses	\$20,360	\$21,500	\$20,000	(\$1,500)	-7.0%
	Total Department:	\$20,360	\$21,500	\$20,000	(\$1,500)	-7.0%

DEPARTMENT: Commonwealth's Attorney

DEPARTMENT CODE NUMBER: 22100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$334,182	\$342,799	\$363,375	\$20,576	6.0%
	Subtotal Personnel Compensation	\$334,182	\$342,799	\$363,375	\$20,576	6.0%
Personnel Benefits						
2100	FICA	\$23,834	\$26,224	\$27,798	\$1,574	6.0%
2210	VRS	\$47,769	\$48,609	\$45,059	(\$3,550)	-7.3%
2310	Hospitalization Insurance	\$54,063	\$49,860	\$62,619	\$12,759	25.6%
2400	Group Life Insurance	\$960	\$3,428	\$1,017	(\$2,411)	-70.3%
2600	Unemployment Insurance	\$596	\$610	\$610	\$0	0.0%
2700	Worker's Compensation Insurance	\$239	\$309	\$327	\$18	5.8%
	Subtotal Personnel Benefits	\$127,460	\$129,040	\$137,430	\$8,390	6.5%
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$250	\$250	\$0	0.0%
3320	Maintenance & Service Contract	\$463	\$550	\$550	\$0	0.0%
5210	Postal Service	\$422	\$725	\$1,085	\$360	49.7%
5230	Telecommunications	\$5,566	\$6,300	\$6,300	\$0	0.0%
5810	Dues & Association Membership	\$1,100	\$900	\$1,100	\$200	22.2%
6001	Office Supplies	\$3,243	\$3,400	\$3,400	\$0	0.0%
6012	Books and Supplies	\$0	\$0	\$3,000	\$3,000	0.0%
	Subtotal Operational Expenses	\$10,794	\$12,125	\$15,685	\$3,560	29.4%
Capital Outlay						
8107	EDP Equipment	\$2,125	\$2,800	\$2,400	(\$400)	-14.3%
	Subtotal Capital Outlay	\$2,125	\$2,800	\$2,400	(\$400)	-14.3%
	Total Department:	\$474,560	\$486,764	\$518,890	\$32,126	6.6%

DEPARTMENT: Victim-Witness Coordinator**DEPARTMENT CODE NUMBER: 22200**

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$20,723	\$20,723	\$22,070	\$1,347	6.5%
	Subtotal Personnel Compensation	\$20,723	\$20,723	\$22,070	\$1,347	6.5%
Personnel Benefits						
2100	FICA	\$1,585	\$1,585	\$1,688	\$103	6.5%
2210	VRS	\$2,939	\$2,939	\$2,737	(\$202)	-6.9%
2400	Group Life Insurance	\$58	\$207	\$62	(\$145)	-70.0%
2600	Unemployment Insurance	\$128	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$19	\$25	\$26	\$1	4.0%
	Subtotal Personnel Benefits	\$4,729	\$4,858	\$4,615	(\$243)	-5.0%
Operational Expenses						
5230	Telecommunications	\$460	\$773	\$773	\$0	0.0%
5510	Travel (Mileage)	\$62	\$165	\$165	\$0	0.0%
5520	Travel (Fares)	\$0	\$226	\$226	\$0	0.0%
5810	Dues & Association Membership	\$0	\$75	\$75	\$0	0.0%
6001	Office Supplies	\$647	\$1,027	\$1,027	\$0	0.0%
	Subtotal Operational Expenses	\$1,170	\$2,266	\$2,266	\$0	0.0%
	Total Department:	\$26,622	\$27,847	\$28,951	\$1,104	4.0%

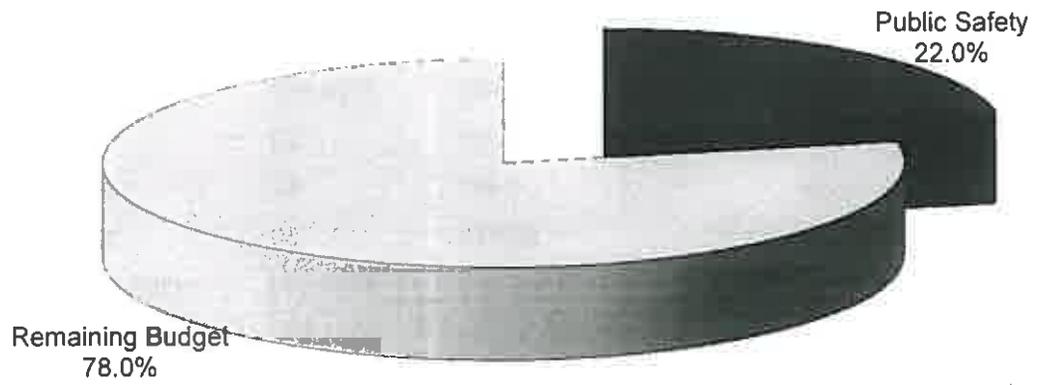
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EXPENDITURES:

PUBLIC SAFETY

PUBLIC SAFETY

Comparison to Total Budget



DEPARTMENT: Sheriff (Law Enforcement)

DEPARTMENT CODE NUMBER: 31200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$1,732,243	\$1,789,804	\$1,965,139	\$175,335	9.8%
1200	Salaries (Overtime)	\$87,494	\$115,411	\$129,419	\$14,008	12.1%
1201	OT - DMV Grant	\$18,042	\$0	\$0	\$0	0.0%
1202	OT - Forestry Grant	\$6,101	\$0	\$0	\$0	0.0%
1203	OT - ATF Grant	\$85,878	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$44,168	\$54,566	\$55,384	\$818	1.5%
	Subtotal Personnel Compensation	\$1,973,926	\$1,959,781	\$2,149,942	\$190,161	9.7%
Personnel Benefits						
2100	FICA	\$134,422	\$150,843	\$164,471	\$13,628	9.0%
2101	FICA - DMV Grant	\$1,380	\$0	\$0	\$0	0.0%
2102	FICA - Forestry Grant	\$467	\$0	\$0	\$0	0.0%
2103	FICA - ATF Grant	\$6,570	\$0	\$0	\$0	0.0%
2210	VRS	\$249,986	\$284,913	\$259,725	(\$25,188)	-8.8%
2310	Hospitalization Insurance	\$346,246	\$351,878	\$365,732	\$13,854	3.9%
2400	Group Life Insurance	\$4,936	\$19,052	\$5,865	(\$13,187)	-69.2%
2600	Unemployment Insurance	\$5,876	\$4,876	\$5,080	\$204	4.2%
2700	Worker's Compensation Insurance	\$21,058	\$40,632	\$38,760	(\$1,872)	-4.6%
	Subtotal Personnel Benefits	\$770,940	\$852,194	\$839,633	(\$12,561)	-1.5%
Contractual						
3110	Professional Health Services	\$3,035	\$1,716	\$4,745	\$3,029	176.5%
3164	Staffing Study	\$0	\$0	\$18,000	\$18,000	0.0%
3180	Contractual Services	\$7,254	\$9,741	\$9,741	\$0	0.0%
	Subtotal Contractual	\$10,289	\$11,457	\$32,486	\$21,029	183.5%
Operational Expenses						
3310	Repairs & Maintenance	\$620	\$1,500	\$1,500	\$0	0.0%
3320	Maintenance & Service Contract	\$17,803	\$18,387	\$18,518	\$131	0.7%
3600	Advertising	\$105	\$405	\$460	\$55	13.6%
5210	Postal Service	\$3,554	\$3,654	\$3,654	\$0	0.0%
5230	Telecommunications	\$36,744	\$39,360	\$51,490	\$12,130	30.8%
5305	Auto Insurance	\$24,035	\$24,035	\$24,035	\$0	0.0%
5435	Rental Postage Meter/Scale	\$348	\$460	\$460	\$0	0.0%

5510	Travel (Mileage)	\$189	\$948	\$948	\$0	0.0%
5530	Travel (Food & Lodging)	\$1,039	\$2,750	\$2,750	\$0	0.0%
5540	Travel (Convention & Education)	\$24,990	\$32,738	\$29,738	(\$3,000)	-9.2%
5550	Travel (Extradition of Prisoners)	\$138	\$276	\$276	\$0	0.0%
5810	Dues & Association Membership	\$2,014	\$4,157	\$4,157	\$0	0.0%
6001	Office Supplies	\$6,173	\$5,633	\$5,857	\$224	4.0%
6008	Vehicles Supplies (Gas)	\$123,407	\$106,806	\$174,565	\$67,759	63.4%
6009	Auto Repairs & Maintenance	\$47,627	\$65,709	\$62,424	(\$3,285)	-5.0%
6010	Police Supplies (Including Firing Rang	\$49,243	\$50,014	\$50,014	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$9,172	\$9,725	\$9,725	\$0	0.0%
6030	Drug Dog	\$2,047	\$2,400	\$2,400	\$0	0.0%
7000	Training School	\$39,500	\$41,500	\$51,460	\$9,960	24.0%
7001	Special Task Force	\$18,470	\$24,340	\$24,340	\$0	0.0%
7002	Police Supplies	\$1,305	\$6,386	\$6,386	\$0	0.0%
	Subtotal Operational Expenses	\$408,524	\$441,183	\$525,157	\$83,974	19.0%
Capital Outlay						
8103	Communication Equipment	\$61,244	\$3,340	\$3,340	\$0	0.0%
8105	Motor Vehicle	\$293	\$0	\$0	\$0	-100.0%
8202	Furniture & Fixtures	\$712	\$500	\$500	\$0	0.0%
8207	EDP Equipment	\$42,478	\$83,693	\$89,025	\$5,332	6.4%
8214	Site Improvements (Compactor Sites)	\$958	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$105,686	\$88,533	\$93,865	\$5,332	6.0%
	Subtotal:	\$3,269,364	\$3,353,148	\$3,641,083	\$287,934	8.6%
Personnel Compensation						
1200 3	Salaries (Overtime)	\$1,311	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$1,311	\$0	\$0	\$0	0.0%
Operational Expenses						
5850 3	Misc Exp	\$305	\$0	\$0	\$0	0.0%
6010 3	Police Supplies (Including Firing Rang	\$20	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$325	\$0	\$0	\$0	0.0%
	Subtotal:	\$1,636	\$0	\$0	\$0	0.0%
Operational Expenses						
6010 4	Police Supplies (Including Firing Rang	\$814	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$814	\$0	\$0	\$0	0.0%
	Subtotal:	\$814	\$0	\$0	\$0	0.0%
Contractual						

3170 5	Prof Services	\$2,078	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$2,078	\$0	\$0	\$0	0.0%
	Subtotal:	\$2,078	\$0	\$0	\$0	0.0%
Contractual						
3180 6	Contractual Services	\$6,260	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$6,260	\$0	\$0	\$0	0.0%
Operational Expenses						
6010 6	Police Supplies (Including Firing Rang	\$2,002	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$2,002	\$0	\$0	\$0	0.0%
	Subtotal:	\$8,263	\$0	\$0	\$0	0.0%
Personnel Compensation						
1200 9	Salaries (Overtime)	\$1,215	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$1,215	\$0	\$0	\$0	0.0%
Personnel Benefits						
2100 9	FICA	\$92	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$92	\$0	\$0	\$0	0.0%
Operational Expenses						
5540 9	Travel (Convention & Education)	\$103	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$103	\$0	\$0	\$0	0.0%
	Subtotal:	\$1,410	\$0	\$0	\$0	0.0%
	Total Department:	\$3,283,564	\$3,353,148	\$3,641,083	\$287,934	8.6%

DEPARTMENT: E-911 Enforcement/Traffic Control

DEPARTMENT CODE NUMBER: 31400

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3180	Contractual Services	\$43,200	\$43,200	\$43,200	\$0	0.0%
	Subtotal Contractual	\$43,200	\$43,200	\$43,200	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$4,664	\$10,000	\$10,000	\$0	0.0%
5230	Telecommunications	\$639	\$650	\$650	\$0	0.0%
	Subtotal Operational Expenses	\$5,303	\$10,650	\$10,650	\$0	0.0%
	Total Department:	\$48,503	\$53,850	\$53,850	\$0	0.0%

DEPARTMENT: Volunteer Fire Department

DEPARTMENT CODE NUMBER: 32200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Benefits						
2220	Line of Duty	\$0	\$10,762	\$0	(\$10,762)	-100.0%
2510	Group Accident/Sickness Insurance	\$18,913	\$15,200	\$15,200	\$0	0.0%
2700	Worker's Compensation Insurance	\$72,375	\$62,993	\$62,993	\$0	0.0%
	Subtotal Personnel Benefits	\$91,288	\$88,955	\$78,193	(\$10,762)	-12.1%
Contractual						
3110	Professional Health Services	\$245	\$750	\$750	\$0	0.0%
	Subtotal Contractual	\$245	\$750	\$750	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$12,836	\$15,000	\$12,000	(\$3,000)	-20.0%
5308	General Liability Insurance	\$174,863	\$89,000	\$89,000	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$2,400	\$6,600	\$4,200	175.0%
5640	Contributions/Fire Departments	\$435,000	\$420,000	\$420,000	\$0	0.0%
5641	State Fire Program Fund	\$57,789	\$56,247	\$56,247	\$0	0.0%
5687	Contribution First Responder	\$2,500	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$65,638	\$50,000	\$72,661	\$22,661	45.3%
6013	Educational/Recreational Supplies	\$2,580	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$751,205	\$632,647	\$656,508	\$23,861	3.8%
Capital Outlay						
8205	EDP Equipment	\$24,426	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$24,426	\$0	\$0	\$0	0.0%
	Total Department:	\$867,165	\$722,352	\$735,451	\$13,099	1.8%

DEPARTMENT: Ambulance & Rescue Services

DEPARTMENT CODE NUMBER: 32300

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Benefits						
2220	line of Duty	\$0	\$7,875	\$0	(\$7,875)	-100.0%
2510	Group Accident/Sickness Insurance	\$14,061	\$10,500	\$10,500	\$0	0.0%
2700	Worker's Compensation Insurance	\$45,003	\$42,000	\$42,000	\$0	0.0%
	Subtotal Personnel Benefits	\$59,064	\$60,375	\$52,500	(\$7,875)	-13.0%
Contractual						
3110	Professional Health Services	\$298	\$500	\$500	\$0	0.0%
	Subtotal Contractual	\$298	\$500	\$500	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$9,946	\$8,037	\$8,037	\$0	0.0%
5308	General Liability Insurance	\$63,710	\$38,000	\$38,000	\$0	0.0%
5642	Contributions/Rescue Squads	\$95,000	\$60,000	\$60,000	\$0	0.0%
5643	Four for Life Funds	\$46,060	\$0	\$0	\$0	0.0%
5644	Lord Fairfax EMS Council	\$12,424	\$12,424	\$12,424	\$0	0.0%
6004	Medical & Lab Supplies	\$31,565	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$46,769	\$30,696	\$55,900	\$25,204	82.1%
6012	Books & Supplies	\$1,680	\$0	\$0	\$0	0.0%
6014	Operating Supplies	\$200	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$307,352	\$149,157	\$174,361	\$25,204	16.9%
	Total Department:	\$366,714	\$210,032	\$227,361	\$17,329	8.3%

DEPARTMENT: Forest Fire Extinction Service

DEPARTMENT CODE NUMBER: 32400

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5645	Support/State Forest Service	\$9,695	\$9,695	\$9,695	\$0	0.0%
	Subtotal Operational Expenses	\$9,695	\$9,695	\$9,695	\$0	0.0%
	Total Department:	\$9,695	\$9,695	\$9,695	\$0	0.0%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$1,288,044	\$1,322,292	\$1,673,795	\$351,503	26.6%
1200	Salaries (Overtime)	\$167,289	\$162,890	\$173,478	\$10,588	6.5%
1300	Salaries (Part-Time)	\$43,517	\$51,441	\$45,213	(\$6,228)	-12.1%
1700	Stipend for Services	\$0	\$0	\$30,962	\$30,962	0.0%
	Subtotal Personnel Compensation	\$1,498,851	\$1,536,623	\$1,923,448	\$386,825	25.2%
Personnel Benefits						
2100	FICA	\$108,963	\$117,552	\$144,825	\$27,273	23.2%
2210	VRS	\$187,008	\$217,319	\$228,275	\$10,956	5.0%
2310	Hospitalization Insurance	\$253,826	\$252,043	\$313,009	\$60,966	24.2%
2400	Group Life Insurance	\$3,693	\$14,852	\$5,154	(\$9,698)	-65.3%
2600	Unemployment Insurance	\$3,839	\$3,556	\$4,301	\$745	21.0%
2700	Worker's Compensation Insurance	\$41,739	\$51,041	\$62,108	\$11,067	21.7%
	Subtotal Personnel Benefits	\$599,067	\$656,363	\$757,672	\$101,309	15.4%
Contractual						
3110	Professional Health Services	\$27,189	\$25,000	\$25,000	\$0	0.0%
	Subtotal Contractual	\$27,189	\$25,000	\$25,000	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$2,777	\$3,600	\$6,620	\$3,020	83.9%
3320	Maintenance & Service Contract	\$47	\$0	\$0	\$0	0.0%
5210	Postal Service	\$959	\$1,000	\$750	(\$250)	-25.0%
5230	Telecommunications	\$17,518	\$17,400	\$12,000	(\$5,400)	-31.0%
5305	Auto Insurance	\$5,497	\$5,500	\$6,000	\$500	9.1%
5309	Contractors Equipment Insurance	\$138	\$0	\$0	\$0	0.0%
5530	Travel (Food & Lodging)	\$1,283	\$8,134	\$8,134	\$0	0.0%
5540	Travel (Convention & Education)	\$810	\$9,160	\$9,160	\$0	0.0%
5810	Dues & Association Membership	\$1,084	\$500	\$750	\$250	50.0%
6001	Office Supplies	\$3,427	\$3,500	\$3,500	\$0	0.0%
6002	Food Supplies	\$451	\$500	\$500	\$0	0.0%
6004	Medical & Lab Supplies	\$23,439	\$29,000	\$39,000	\$10,000	34.5%
6008	Vehicles Supplies (Gas)	\$35,816	\$30,000	\$30,000	\$0	0.0%
6009	Auto Repairs & Maintenance	\$18,530	\$12,000	\$17,000	\$5,000	41.7%

6011	Uniforms and Wearing Apparel	\$9,949	\$5,000	\$49,597	\$44,597	891.9%
6012	Books & Supplies	\$113	\$6,200	\$6,200	\$0	0.0%
6013	Educational/Recreational Supplies	\$17,746	\$6,000	\$6,000	\$0	0.0%
6014	Operating Supplies	\$9,537	\$12,000	\$12,000	\$0	0.0%
	Subtotal Operational Expenses	\$149,121	\$149,494	\$207,211	\$57,717	38.6%
	Subtotal:	\$2,274,228	\$2,367,480	\$2,913,331	\$545,851	23.1%
Personnel Compensation						
1700 1	Stipend for Services	\$0	\$2,500	\$2,500	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$2,500	\$2,500	\$0	0.0%
Operational Expenses						
5530 1	Travel (Food & Lodging)	\$993	\$2,000	\$2,000	\$0	0.0%
5540 1	Travel (Convention & Education)	\$1,366	\$1,500	\$1,500	\$0	0.0%
5810 1	Dues & Association Membership	\$0	\$200	\$200	\$0	0.0%
6001 1	Office Supplies	\$692	\$1,000	\$1,000	\$0	0.0%
6012 1	Books & Supplies	\$0	\$1,000	\$1,000	\$0	0.0%
6013 1	Educational/Recreational Supplies	\$84	\$1,000	\$1,000	\$0	0.0%
6014 1	Operating Supplies	\$8,424	\$14,309	\$14,309	\$0	0.0%
	Subtotal Operational Expenses	\$11,560	\$21,009	\$21,009	\$0	0.0%
	Subtotal:	\$11,560	\$23,509	\$23,509	\$0	0.0%
	Total Department:	\$2,285,787	\$2,390,989	\$2,936,840	\$545,851	22.8%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$915,438	\$953,112	\$958,186	\$5,074	0.5%
1300	Salaries (Part-Time)	\$49,698	\$92,758	\$94,150	\$1,392	1.5%
	Subtotal Personnel Compensation	\$965,136	\$1,045,870	\$1,052,336	\$6,466	0.6%
Personnel Benefits						
2100	FICA	\$70,831	\$80,009	\$80,504	\$495	0.6%
2210	VRS	\$129,991	\$142,921	\$118,815	(\$24,106)	-16.9%
2310	Hospitalization Insurance	\$200,134	\$184,457	\$196,201	\$11,744	6.4%
2400	Group Life Insurance	\$2,567	\$9,531	\$2,683	(\$6,848)	-71.8%
2600	Unemployment Insurance	\$2,852	\$2,946	\$2,845	(\$101)	-3.4%
2700	Worker's Compensation Insurance	\$11,478	\$15,090	\$15,359	\$269	1.8%
	Subtotal Personnel Benefits	\$417,853	\$434,954	\$416,407	(\$18,547)	-4.3%
Contractual						
3110	Professional Health Services	\$29,634	\$31,457	\$31,457	\$0	0.0%
3163	Professional Services (GED)	\$10,758	\$15,757	\$15,757	\$0	0.0%
3180	Contractual Services	\$6,237	\$9,344	\$9,320	(\$24)	-0.3%
	Subtotal Contractual	\$46,629	\$56,558	\$56,534	(\$24)	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$2,190	\$1,600	\$1,600	\$0	0.0%
3320	Maintenance & Service Contract	\$3,657	\$9,614	\$9,479	(\$135)	-1.4%
5130	Water & Sewer	\$33,882	\$30,849	\$32,460	\$1,611	5.2%
5210	Postal Service	\$679	\$723	\$723	\$0	0.0%
5230	Telecommunications	\$6,209	\$6,407	\$6,407	\$0	0.0%
5305	Auto Insurance	\$2,195	\$2,195	\$2,195	\$0	0.0%
5850	Miscellaneous Expenses	\$106	\$125	\$125	\$0	0.0%
6001	Office Supplies	\$6,616	\$7,509	\$7,509	\$0	0.0%
6002	Food Supplies	\$118,288	\$128,309	\$135,108	\$6,799	5.3%
6004	Medical & Lab Supplies	\$6,949	\$13,906	\$14,642	\$736	5.3%
6005	Laundry/Housekeeping Services	\$2,176	\$4,427	\$4,427	\$0	0.0%
6006	Linen Supplies	\$1,492	\$701	\$701	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$3,159	\$3,224	\$3,224	\$0	0.0%
	Subtotal Operational Expenses	\$187,597	\$209,589	\$218,600	\$9,011	4.3%

Capital Outlay

8101	Machinery & Equipment	\$0	\$300	\$300	\$0	0.0%
8102	Furniture & Fixtures	\$398	\$700	\$700	\$0	0.0%
8207	EDP Equipment	\$479	\$1,850	\$11,106	\$9,256	500.3%
	Subtotal Capital Outlay	\$877	\$2,850	\$12,106	\$9,256	324.8%
	Subtotal:	\$1,618,092	\$1,749,821	\$1,755,983	\$6,162	0.4%

Operational Expenses

3310 1	Repairs & Maintenance	\$7,243	\$8,500	\$8,500	\$0	0.0%
5540 1	Travel (Convention & Education)	\$0	\$8,000	\$8,000	\$0	0.0%
6004 1	Medical & Lab Supplies	\$0	\$4,500	\$4,500	\$0	0.0%
6010 1	Police Supplies (Including Firing Rang	\$319	\$4,000	\$4,000	\$0	0.0%
6011 1	Uniforms and Wearing Apparel	\$487	\$5,500	\$0	(\$5,500)	-100.0%
	Subtotal Operational Expenses	\$8,049	\$30,500	\$25,000	(\$5,500)	-18.0%

Capital Outlay

8202 1	Furniture & Fixtures	\$424	\$500	\$0	(\$500)	-100.0%
	Subtotal Capital Outlay	\$424	\$500	\$0	(\$500)	-100.0%
	Subtotal:	\$8,473	\$31,000	\$25,000	(\$6,000)	-19.4%

Operational Expenses

7000 2	EIP fund	\$6,774	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$6,774	\$0	\$0	\$0	0.0%
	Subtotal:	\$6,774	\$0	\$0	\$0	0.0%

Total Department:	\$1,633,339	\$1,780,821	\$1,780,983	\$162	0.0%
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DEPARTMENT: Juvenile Probation
DEPARTMENT CODE NUMBER: 33300

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5110	Electrical Services	\$1,101	\$1,800	\$0	(\$1,800)	-100.0%
5130	Water & Sewer	\$6,313	\$6,800	\$0	(\$6,800)	-100.0%
5230	Telecommunications	\$3,850	\$3,700	\$2,960	(\$740)	-20.0%
5420	Lease/Rent Building	\$19,560	\$0	\$0	\$0	0.0%
5851	Northwestern Regional Juvenile Cent	\$408,001	\$395,875	\$361,538	(\$34,337)	-8.7%
	Subtotal Operational Expenses	\$438,824	\$408,175	\$364,498	(\$43,677)	-10.7%
Capital Outlay						
8202	Furniture & Fixtures	\$0	\$250	\$250	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$250	\$250	\$0	0.0%
	Subtotal:	\$438,824	\$408,425	\$364,748	(\$43,677)	-10.7%
Contractual						
3160 1	Miscellaneous Services	\$30,041	\$30,258	\$30,904	\$646	2.1%
	Subtotal Contractual	\$30,041	\$30,258	\$30,904	\$646	2.1%
Operational Expenses						
6001 1	Office Supplies	\$0	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$300	\$300	\$0	0.0%
	Subtotal:	\$30,041	\$30,558	\$31,204	\$646	2.1%
	Total Department:	\$468,865	\$438,983	\$395,952	(\$43,031)	-9.8%

DEPARTMENT: Code Enforcement
DEPARTMENT CODE NUMBER: 34410

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$295,987	\$294,799	\$230,716	(\$64,083)	-21.7%
	Subtotal Personnel Compensation	\$295,987	\$294,799	\$230,716	(\$64,083)	-21.7%
Personnel Benefits						
2100	FICA	\$21,566	\$22,552	\$17,650	(\$4,902)	-21.7%
2210	VRS	\$41,802	\$41,803	\$28,609	(\$13,194)	-31.6%
2310	Hospitalization Insurance	\$55,692	\$55,692	\$50,558	(\$5,134)	-9.2%
2400	Group Life Insurance	\$825	\$2,948	\$646	(\$2,302)	-78.1%
2600	Unemployment Insurance	\$717	\$711	\$610	(\$101)	-14.2%
2700	Worker's Compensation Insurance	\$3,467	\$4,449	\$3,644	(\$805)	-18.1%
	Subtotal Personnel Benefits	\$124,069	\$128,155	\$101,717	(\$26,438)	-20.6%
Operational Expenses						
3320	Maintenance & Service Contract	\$1,435	\$2,500	\$3,000	\$500	20.0%
3500	Printing	\$729	\$400	\$400	\$0	0.0%
3600	Advertising	\$0	\$150	\$150	\$0	0.0%
5210	Postal Service	\$763	\$1,000	\$1,000	\$0	0.0%
5230	Telecommunications	\$1,916	\$1,900	\$1,900	\$0	0.0%
5305	Auto Insurance	\$2,195	\$2,500	\$2,000	(\$500)	-20.0%
5530	Travel (Food & Lodging)	\$216	\$800	\$800	\$0	0.0%
5540	Travel (Convention & Education)	\$925	\$1,500	\$1,500	\$0	0.0%
5810	Dues & Association Membership	\$160	\$160	\$160	\$0	0.0%
6001	Office Supplies	\$1,789	\$1,500	\$1,500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$9,516	\$9,000	\$9,000	\$0	0.0%
6009	Auto Repairs & Maintenance	\$1,161	\$2,000	\$1,500	(\$500)	-25.0%
6011	Uniforms and Wearing Apparel	\$0	\$500	\$500	\$0	0.0%
6045	Code Books	\$1,811	\$600	\$600	\$0	0.0%
	Subtotal Operational Expenses	\$22,616	\$24,510	\$24,010	(\$500)	-2.0%
Capital Outlay						
8201	Machinery and Equipment	\$0	\$150	\$150	\$0	0.0%
8202	Furniture & Fixtures	\$0	\$500	\$500	\$0	0.0%
8203	Communications Equipment	\$0	\$500	\$500	\$0	0.0%
8207	EDP Equipment	\$187	\$500	\$500	\$0	0.0%

Subtotal Capital Outlay	\$187	\$1,650	\$1,650	\$0	0.0%
Total Department:	\$442,860	\$449,114	\$358,093	(\$91,021)	-20.3%

DEPARTMENT: Animal Control
DEPARTMENT CODE NUMBER: 35100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$57,462	\$61,064	\$74,265	\$13,201	21.6%
1200	Salaries - Part Time	\$0	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$57,462	\$61,064	\$74,265	\$13,201	21.6%
Personnel Benefits						
2100	FICA	\$4,184	\$4,671	\$5,681	\$1,010	21.6%
2210	VRS	\$8,230	\$9,079	\$9,209	\$130	1.4%
2310	Hospitalization Insurance	\$13,666	\$14,638	\$14,842	\$204	1.4%
2400	Group Life Insurance	\$163	\$611	\$208	(\$403)	-66.0%
2600	Unemployment Insurance	\$190	\$203	\$203	\$0	0.0%
2700	Worker's Compensation Insurance	\$486	\$629	\$765	\$136	21.6%
	Subtotal Personnel Benefits	\$26,918	\$29,831	\$30,908	\$1,077	3.6%
Operational Expenses						
5230	Telecommunications	\$69	\$600	\$600	\$0	0.0%
5305	Auto Insurance	\$878	\$1,036	\$1,036	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$500	\$500	\$0	0.0%
5820	Claims/Bounties	\$1,850	\$1,850	\$1,850	\$0	0.0%
6001	Office Supplies	\$366	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$7,705	\$8,468	\$14,136	\$5,668	66.9%
6009	Auto Repairs & Maintenance	\$1,250	\$4,854	\$4,854	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$241	\$526	\$789	\$263	50.0%
6033	Dog Tags	\$571	\$571	\$571	\$0	0.0%
6099	Dog Warden Supplies / Fire Marshal	\$223	\$275	\$275	\$0	0.0%
	Subtotal Operational Expenses	\$13,151	\$18,680	\$24,611	\$5,931	31.8%
	Total Department:	\$97,532	\$109,575	\$129,784	\$20,209	18.4%

DEPARTMENT: Animal Shelter**DEPARTMENT CODE NUMBER: 35200**

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$107,400	\$109,980	\$117,129	\$7,149	6.5%
1300	Salaries (Part-Time)	\$13,818	\$13,906	\$14,115	\$209	1.5%
	Subtotal Personnel Compensation	\$121,218	\$123,886	\$131,244	\$7,358	5.9%
Personnel Benefits						
2100	FICA	\$9,113	\$9,477	\$10,040	\$563	5.9%
2210	VRS	\$15,562	\$15,595	\$14,524	(\$1,071)	-6.9%
2310	Hospitalization Insurance	\$23,328	\$23,328	\$23,654	\$326	1.4%
2400	Group Life Insurance	\$307	\$1,100	\$328	(\$772)	-70.2%
2600	Unemployment Insurance	\$647	\$508	\$508	\$0	0.0%
2700	Worker's Compensation Insurance	\$987	\$1,276	\$1,352	\$76	6.0%
	Subtotal Personnel Benefits	\$49,943	\$51,284	\$50,406	(\$878)	-1.7%
Operational Expenses						
3310	Repairs & Maintenance	\$1,024	\$1,500	\$1,500	\$0	0.0%
3320	Maintenance & Service Contract	\$2,366	\$2,484	\$1,800	(\$684)	-27.5%
3500	Printing	\$363	\$200	\$500	\$300	150.0%
3600	Advertising	\$0	\$200	\$100	(\$100)	-50.0%
5110	Electrical Services	\$6,926	\$7,000	\$8,000	\$1,000	14.3%
5120	Heating Services	\$2,517	\$3,000	\$3,000	\$0	0.0%
5130	Water & Sewer	\$711	\$400	\$400	\$0	0.0%
5210	Postal Service	\$106	\$150	\$200	\$50	33.3%
5230	Telecommunications	\$2,418	\$2,600	\$2,600	\$0	0.0%
5305	Auto Insurance	\$439	\$439	\$439	\$0	0.0%
5510	Travel (Mileage)	\$23	\$150	\$150	\$0	0.0%
5530	Travel (Food & Lodging)	\$25	\$500	\$500	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$500	\$1,000	\$500	100.0%
5610	Payment to Health Department	\$1,324	\$1,000	\$1,000	\$0	0.0%
5810	Dues & Association Membership	\$0	\$500	\$500	\$0	0.0%
6001	Office Supplies	\$2,334	\$2,000	\$2,500	\$500	25.0%
6002	Food Supplies	\$0	\$100	\$100	\$0	0.0%
6004	Medical & Lab Supplies	\$14,025	\$10,000	\$10,500	\$500	5.0%
6005	Laundry/Housekeeping Services	\$3,035	\$3,000	\$3,000	\$0	0.0%

6007	Repairs & Maintenance Supplies	\$10	\$500	\$500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$2,177	\$500	\$500	\$0	0.0%
6009	Auto Repairs & Maintenance	\$1,198	\$1,000	\$1,200	\$200	20.0%
6011	Uniforms and Wearing Apparel	\$1,238	\$1,000	\$1,000	\$0	0.0%
6014	Operating Supplies	\$5,966	\$4,000	\$4,000	\$0	0.0%
6030	Dog and Cat Food	\$105	\$300	\$300	\$0	0.0%
6099	Spay and Neuter	\$13,157	\$10,000	\$10,000	\$0	0.0%
	Subtotal Operational Expenses	\$61,486	\$53,023	\$55,289	\$2,266	4.3%

Capital Outlay

8102	Furniture & Fixtures	\$0	\$500	\$500	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$500	\$500	\$0	0.0%
	Total Department:	\$232,648	\$228,693	\$237,439	\$8,746	3.8%

DEPARTMENT: Medical Examiner
DEPARTMENT CODE NUMBER: 35300

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3110	Professional Health Services	\$900	\$600	\$900	\$300	50.0%
	Subtotal Contractual	\$900	\$600	\$900	\$300	50.0%
	Total Department:	\$900	\$600	\$900	\$300	50.0%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$548,050	\$572,298	\$594,651	\$22,353	3.9%
1200	Salaries (Overtime)	\$50,738	\$58,200	\$61,983	\$3,783	6.5%
1300	Salaries (Part-Time)	\$830	\$10,821	\$5,075	(\$5,746)	-53.1%
	Subtotal Personnel Compensation	\$599,618	\$641,319	\$661,709	\$20,390	3.2%
Personnel Benefits						
2100	FICA	\$43,582	\$49,061	\$50,621	\$1,560	3.2%
2210	VRS	\$78,788	\$89,405	\$81,423	(\$7,982)	-8.9%
2310	Hospitalization Insurance	\$122,923	\$128,765	\$133,698	\$4,933	3.8%
2400	Group Life Insurance	\$1,556	\$6,305	\$1,839	(\$4,466)	-70.8%
2600	Unemployment Insurance	\$1,970	\$2,032	\$1,680	(\$352)	-17.3%
2700	Worker's Compensation Insurance	\$892	\$1,133	\$801	(\$332)	-29.3%
	Subtotal Personnel Benefits	\$249,712	\$276,701	\$270,062	(\$6,639)	-2.4%
Operational Expenses						
3310	Repairs & Maintenance	\$448	\$6,000	\$5,000	(\$1,000)	-16.7%
3320	Maintenance & Service Contract	\$62,056	\$77,831	\$66,440	(\$11,391)	-14.6%
5210	Postal Service	\$51	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$34,529	\$40,000	\$40,000	\$0	0.0%
5510	Travel (Mileage)	\$463	\$800	\$800	\$0	0.0%
5530	Travel (Food & Lodging)	\$250	\$1,200	\$1,000	(\$200)	-16.7%
5540	Travel (Convention & Education)	\$68	\$1,000	\$3,000	\$2,000	200.0%
5810	Dues & Association Membership	\$92	\$177	\$177	\$0	0.0%
6001	Office Supplies	\$5,763	\$5,100	\$5,100	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,344	\$2,000	\$2,000	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$274	\$1,637	\$1,637	\$0	0.0%
7005	Training School	\$10,500	\$16,700	\$16,700	\$0	0.0%
	Subtotal Operational Expenses	\$115,837	\$152,545	\$141,954	(\$10,591)	-6.9%
Capital Outlay						
8101	Machinery & Equipment	\$52,694	\$0	\$0	\$0	0.0%
8102	Furniture & Fixtures	\$445	\$2,000	\$2,000	\$0	0.0%
	Subtotal Capital Outlay	\$53,139	\$2,000	\$2,000	\$0	0.0%

Total Department:	<u>\$1,018,306</u>	<u>\$1,072,565</u>	<u>\$1,075,725</u>	<u>\$3,160</u>	<u>0.3%</u>
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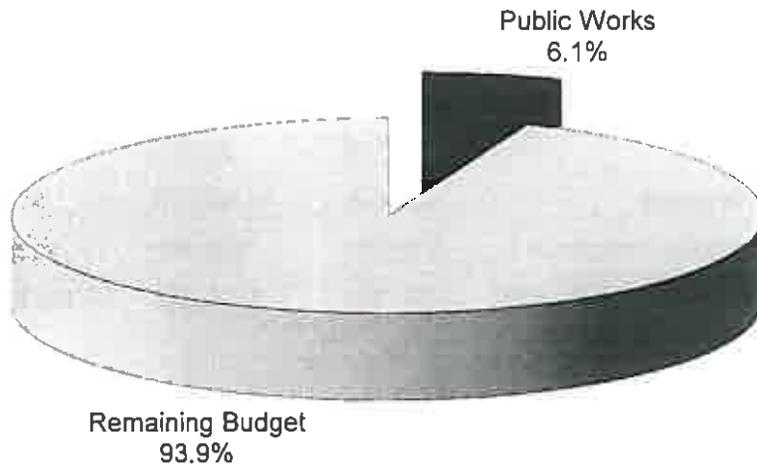
TAB H

EXPENDITURES:

PUBLIC WORKS

PUBLIC WORKS

Comparison to Total Budget



DEPARTMENT: Refuse Collection
DEPARTMENT CODE NUMBER: 42300

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$254,511	\$260,104	\$304,098	\$43,994	16.9%
1200	Salaries (Overtime)	\$7,422	\$11,181	\$11,908	\$727	6.5%
1300	Salaries (Part-Time)	\$157,159	\$157,306	\$129,920	(\$27,386)	-17.4%
	Subtotal Personnel Compensation	\$419,092	\$428,591	\$445,926	\$17,335	4.0%
Personnel Benefits						
2100	FICA	\$31,007	\$32,757	\$34,113	\$1,356	4.1%
2210	VRS	\$36,883	\$38,468	\$39,185	\$717	1.9%
2310	Hospitalization Insurance	\$59,094	\$61,524	\$68,299	\$6,775	11.0%
2400	Group Life Insurance	\$728	\$2,713	\$885	(\$1,828)	-67.4%
2600	Unemployment Insurance	\$2,488	\$1,016	\$1,118	\$102	10.0%
2700	Worker's Compensation Insurance	\$16,655	\$22,587	\$23,500	\$913	4.0%
	Subtotal Personnel Benefits	\$146,855	\$159,065	\$167,100	\$8,035	5.1%
Contractual						
3110	Professional Health Services	\$0	\$288	\$2,040	\$1,752	608.3%
3140	Professional Services (Container Pick	\$7,965	\$7,702	\$4,583	(\$3,119)	-40.5%
3165	Contractual Services (Compactor)	\$33,016	\$34,596	\$73,371	\$38,775	112.1%
	Subtotal Contractual	\$40,981	\$42,586	\$79,994	\$37,408	87.8%
Operational Expenses						
3600	Advertising	\$0	\$0	\$80	\$80	0.0%
5110	Electrical Services	\$6,072	\$5,518	\$5,158	(\$360)	-6.5%
5305	Auto Insurance	\$8,778	\$8,500	\$8,500	\$0	0.0%
5309	Contractors Equipment Insurance	\$19	\$0	\$0	\$0	0.0%
5420	Lease/Rent Building	\$8,400	\$8,400	\$7,200	(\$1,200)	-14.3%
5850	Miscellaneous Expenses	\$975	\$0	\$0	\$0	0.0%
5870	Hazard Material Waste Day	\$8,306	\$8,000	\$8,000	\$0	0.0%
6005	Laundry/Housekeeping Services	\$173	\$1,063	\$990	(\$73)	-6.9%
6007	Repairs & Maintenance Supplies	\$7,891	\$8,240	\$8,240	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$69,002	\$89,820	\$83,708	(\$6,112)	-6.8%
6009	Auto Repairs & Maintenance	\$40,643	\$79,860	\$79,830	(\$30)	0.0%
	Subtotal Operational Expenses	\$150,259	\$209,401	\$201,706	(\$7,695)	-3.7%
Capital Outlay						

8213	Refuse Containers	\$14,701	\$15,800	\$18,200	\$2,400	15.2%
8214	Site Improvements	\$4,611	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$19,312	\$15,800	\$18,200	\$2,400	15.2%
	Total Department:	\$776,499	\$855,443	\$912,926	\$57,483	6.7%

DEPARTMENT: Refuse Disposal
DEPARTMENT CODE NUMBER: 42400

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$396,087	\$404,920	\$404,743	(\$177)	0.0%
1200	Salaries (Overtime)	\$9,538	\$13,969	\$14,877	\$908	6.5%
1300	Salaries (Part-Time)	\$15,593	\$12,906	\$13,100	\$194	1.5%
	Subtotal Personnel Compensation	\$421,218	\$431,795	\$432,720	\$925	0.2%
Personnel Benefits						
2100	FICA	\$30,358	\$33,032	\$33,103	\$71	0.2%
2210	VRS	\$57,418	\$59,398	\$52,033	(\$7,365)	-12.4%
2310	Hospitalization Insurance	\$97,738	\$96,746	\$86,195	(\$10,551)	-10.9%
2400	Group Life Insurance	\$1,134	\$4,189	\$1,175	(\$3,014)	-72.0%
2600	Unemployment Insurance	\$1,458	\$1,422	\$1,287	(\$135)	-9.5%
2700	Worker's Compensation Insurance	\$11,322	\$14,926	\$15,198	\$272	1.8%
	Subtotal Personnel Benefits	\$199,427	\$209,713	\$188,991	(\$20,722)	-9.9%
Contractual						
3140	Professional Services	\$28,978	\$28,000	\$36,000	\$8,000	28.6%
3180	Professional Services (Engineering)	\$125,230	\$87,500	\$87,500	\$0	0.0%
	Subtotal Contractual	\$154,208	\$115,500	\$123,500	\$8,000	6.9%
Operational Expenses						
3310	Repairs & Maintenance	\$5,644	\$2,860	\$2,860	\$0	0.0%
3320	Maintenance & Service Contract	\$6,593	\$6,310	\$6,310	\$0	0.0%
5110	Electrical Services	\$10,611	\$8,500	\$8,500	\$0	0.0%
5120	Heating Services	\$8,815	\$8,800	\$8,800	\$0	0.0%
5210	Postal Service	\$798	\$1,000	\$800	(\$200)	-20.0%
5230	Telecommunications	\$5,980	\$6,000	\$6,000	\$0	0.0%
5309	Contractors Equipment Insurance	\$3,157	\$3,700	\$3,200	(\$500)	-13.5%
5410	Lease/Purchase Equipment	\$975	\$900	\$900	\$0	0.0%
5530	Travel (Food & Lodging)	\$84	\$449	\$297	(\$152)	-33.8%
5540	Travel (Convention & Education)	\$1,200	\$1,800	\$1,200	(\$600)	-33.3%
5810	Dues & Association Membership	\$190	\$90	\$90	\$0	0.0%
5850	Miscellaneous Expenses	\$2,805	\$0	\$0	\$0	0.0%
5853	DEQ Permits	\$13,874	\$9,905	\$9,035	(\$870)	-8.8%
6001	Office Supplies	\$2,652	\$1,608	\$2,608	\$1,000	62.2%

6003	Agricultural Supplies	\$1,213	\$1,744	\$1,744	\$0	0.0%
6004	Medical & Lab Supplies	\$14	\$100	\$100	\$0	0.0%
6005	Laundry/Housekeeping Services	\$1,844	\$1,131	\$1,850	\$719	63.6%
6007	Repairs & Maintenance Supplies	\$1,592	\$775	\$1,600	\$825	106.5%
6008	Vehicles Supplies (Gas)	\$99,777	\$62,321	\$81,112	\$18,791	30.2%
6009	Auto Repairs & Maintenance	\$38,731	\$80,000	\$80,000	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$23,737	\$21,128	\$23,400	\$2,272	10.8%
6014	Operating Supplies	\$50,132	\$30,840	\$45,000	\$14,160	45.9%
7006	Regional Tire Shredder Payment	\$10,731	\$21,463	\$21,463	\$0	0.0%
	Subtotal Operational Expenses	\$291,151	\$271,424	\$306,869	\$35,445	13.1%
Capital Outlay						
8102	Furniture & Fixtures	\$396	\$0	\$0	\$0	0.0%
8214	Site Improvements (Compactor Sites)	\$150,260	\$137,920	\$147,431	\$9,511	6.9%
	Subtotal Capital Outlay	\$150,655	\$137,920	\$147,431	\$9,511	6.9%
Operational Expenses						
6009 1	Auto Repairs & Maintenance	\$4,790	\$2,760	\$2,760	\$0	0.0%
	Subtotal Operational Expenses	\$4,790	\$2,760	\$2,760	\$0	0.0%
	Total Department:	\$1,221,449	\$1,169,112	\$1,202,271	\$33,159	2.8%

DEPARTMENT: North Fork Wastewater Treatment Plant

DEPARTMENT CODE NUMBER: 42700

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
3320	Maintenance & Service Contract	\$0	\$65,600	\$72,500	\$6,900	10.5%
3600	Advertising	\$0	\$272	\$0	(\$272)	-100.0%
5110	Electrical Services	\$0	\$43,700	\$43,700	\$0	0.0%
5230	Telecommunications	\$0	\$600	\$600	\$0	0.0%
5853	DEQ Permits	\$0	\$2,500	\$5,000	\$2,500	100.0%
6014	Operating Supplies	\$0	\$3,500	\$8,500	\$5,000	142.9%
	Subtotal Operational Expenses	\$0	\$116,172	\$130,300	\$14,128	12.2%
	Total Department:	\$0	\$116,172	\$130,300	\$14,128	12.2%

DEPARTMENT: General Properties
DEPARTMENT CODE NUMBER: 43200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$239,969	\$241,763	\$225,375	(\$16,388)	-6.8%
1300	Salaries (Part-Time)	\$14,825	\$52,000	\$55,623	\$3,623	7.0%
	Subtotal Personnel Compensation	\$254,794	\$293,763	\$280,998	(\$12,765)	-4.3%
Personnel Benefits						
2100	FICA	\$18,536	\$22,473	\$21,502	(\$971)	-4.3%
2210	VRS	\$34,068	\$34,282	\$27,947	(\$6,335)	-18.5%
2310	Hospitalization Insurance	\$53,690	\$55,692	\$50,558	(\$5,134)	-9.2%
2400	Group Life Insurance	\$673	\$2,418	\$631	(\$1,787)	-73.9%
2600	Unemployment Insurance	\$945	\$1,118	\$1,053	(\$65)	-5.8%
2700	Worker's Compensation Insurance	\$4,352	\$6,046	\$5,762	(\$284)	-4.7%
	Subtotal Personnel Benefits	\$112,265	\$122,029	\$107,453	(\$14,576)	-11.9%
Contractual						
3150	Professional Services	\$16,244	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$16,244	\$0	\$0	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$63,033	\$97,368	\$97,368	\$0	0.0%
3320	Maintenance & Service Contract	\$82,282	\$104,605	\$106,195	\$1,590	1.5%
5110	Electrical Services	\$160,492	\$164,031	\$164,031	\$0	0.0%
5120	Heating Services	\$44,145	\$35,000	\$35,000	\$0	0.0%
5130	Water & Sewer	\$10,822	\$11,758	\$11,758	\$0	0.0%
5230	Telecommunications	\$29,326	\$26,350	\$26,350	\$0	0.0%
5301	Boiler Insurance	\$4,649	\$4,609	\$4,600	(\$9)	-0.2%
5302	Fire Insurance	\$23,216	\$31,216	\$25,000	(\$6,216)	-19.9%
5305	Auto Insurance	\$6,145	\$7,374	\$7,250	(\$124)	-1.7%
5309	Contractors Equipment Insurance	\$20	\$18	\$20	\$2	11.1%
5510	Travel (Mileage)	\$70	\$0	\$0	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$245	\$445	\$200	81.6%
6001	Office Supplies	\$483	\$433	\$518	\$85	19.6%
6004	Safety Supplies and Equipment	\$119	\$865	\$686	(\$179)	-20.7%
6005	Laundry/Housekeeping Services	\$35,306	\$13,000	\$41,972	\$28,972	222.9%
6007	Repairs & Maintenance Supplies	\$7,019	\$2,532	\$0	(\$2,532)	-100.0%

6008	Vehicles Supplies (Gas)	\$7,420	\$4,320	\$7,716	\$3,396	78.6%
6009	Auto Repairs & Maintenance	\$2,903	\$3,984	\$3,984	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$4,704	\$4,725	\$4,277	(\$448)	-9.5%
	Subtotal Operational Expenses	\$482,154	\$512,432	\$537,170	\$24,738	4.8%

Capital Outlay

8102	Furniture & Fixtures	\$275	\$0	\$0	\$0	0.0%
8201	Machinery & Equipment (new)	\$5,980	\$0	\$0	\$0	0.0%
8202	Machinery & Equipment (replacement)	\$285	\$0	\$0	\$0	0.0%
8205	Vehicle	\$31,329	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$37,869	\$0	\$0	\$0	0.0%
	Subtotal:	\$903,326	\$928,224	\$925,621	(\$2,603)	-0.3%

Operational Expenses

3310 1	Repairs & Maintenance	\$12,782	\$15,500	\$15,500	\$0	0.0%
	Subtotal Operational Expenses	\$12,782	\$15,500	\$15,500	\$0	0.0%
	Subtotal:	\$12,782	\$15,500	\$15,500	\$0	0.0%

Operational Expenses

3310 2	Repairs & Maintenance	\$3,039	\$5,000	\$5,000	\$0	0.0%
	Subtotal Operational Expenses	\$3,039	\$5,000	\$5,000	\$0	0.0%
	Subtotal:	\$3,039	\$5,000	\$5,000	\$0	0.0%

Operational Expenses

3310 3	Repairs & Maintenance	\$62,099	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$62,099	\$0	\$0	\$0	0.0%
	Subtotal:	\$62,099	\$0	\$0	\$0	0.0%

	Total Department:	\$981,245	\$948,724	\$946,121	(\$2,603)	-0.3%
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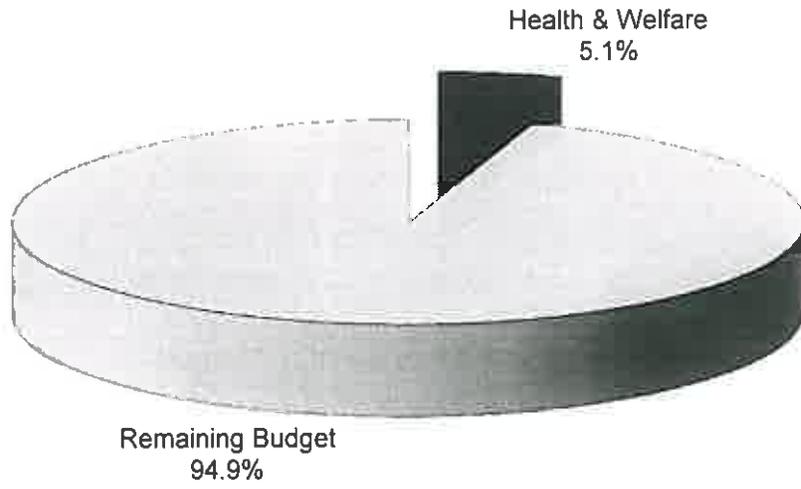
TAB I

EXPENDITURES:

HEALTH & WELFARE

HEALTH & WELFARE

Comparison to Total Budget



DEPARTMENT: Local Health Department

DEPARTMENT CODE NUMBER: 51100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5610	Payment to Health Department	\$288,760	\$288,760	\$291,184	\$2,424	0.8%
	Subtotal Operational Expenses	\$288,760	\$288,760	\$291,184	\$2,424	0.8%
	Total Department:	\$288,760	\$288,760	\$291,184	\$2,424	0.8%

DEPARTMENT: Mental Health

DEPARTMENT CODE NUMBER: 52100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5620	Payment to Mental Health	\$229,187	\$229,187	\$229,187	\$0	0.0%
5649	Contribution - Concern Hotline	\$0	\$1,000	\$1,000	\$0	0.0%
	Subtotal Operational Expenses	\$229,187	\$230,187	\$230,187	\$0	0.0%
	Total Department:	\$229,187	\$230,187	\$230,187	\$0	0.0%

DEPARTMENT: Social Services Department

DEPARTMENT CODE NUMBER: 53100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5650	Local Share - DDS	\$780,405	\$857,583	\$864,583	\$7,000	0.8%
	Subtotal Operational Expenses	\$780,405	\$857,583	\$864,583	\$7,000	0.8%
	Total Department:	\$780,405	\$857,583	\$864,583	\$7,000	0.8%

DEPARTMENT: State and Local Hospitalization

DEPARTMENT CODE NUMBER: 53220

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5712	Hospitalization	\$0	\$20,000	\$0	(\$20,000)	-100.0%
	Subtotal Operational Expenses	\$0	\$20,000	\$0	(\$20,000)	-100.0%
	Total Department:	\$0	\$20,000	\$0	(\$20,000)	-100.0%

DEPARTMENT: Area Agency on Aging

DEPARTMENT CODE NUMBER: 53230

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5656	Payment - Area Agency on Aging	\$83,000	\$83,000	\$83,000	\$0	0.0%
	Subtotal Operational Expenses	\$83,000	\$83,000	\$83,000	\$0	0.0%
	Total Department:	\$83,000	\$83,000	\$83,000	\$0	0.0%

DEPARTMENT: Tax Relief Elderly/Handicapped

DEPARTMENT CODE NUMBER: 53300

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5865	Tax Relief Elderly/Handicapped	\$132,678	\$120,000	\$135,000	\$15,000	12.5%
	Subtotal Operational Expenses	\$132,678	\$120,000	\$135,000	\$15,000	12.5%
	Total Department:	\$132,678	\$120,000	\$135,000	\$15,000	12.5%

DEPARTMENT: County Farm/Home
DEPARTMENT CODE NUMBER: 53400

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5110	Electrical Services	\$5,667	\$5,000	\$5,700	\$700	14.0%
5120	Heating Services	\$7,067	\$6,500	\$7,100	\$600	9.2%
5130	Water & Sewer	\$863	\$1,250	\$900	(\$350)	-28.0%
5657	Payment/Shenandoah Alliance for Sh	\$40,000	\$40,000	\$40,000	\$0	0.0%
	Subtotal Operational Expenses	\$53,597	\$52,750	\$53,700	\$950	1.8%
	Total Department:	\$53,597	\$52,750	\$53,700	\$950	1.8%

DEPARTMENT: Support/Social Services

DEPARTMENT CODE NUMBER: 53500

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5660	Contribution/Response	\$10,000	\$10,000	\$10,000	\$0	0.0%
5661	Access Independence	\$0	\$1,000	\$1,000	\$0	0.0%
5676	Blue Ridge Legal Services	\$0	\$1,000	\$1,000	\$0	0.0%
5684	Free Medical Clinic	\$30,000	\$30,000	\$30,000	\$0	0.0%
5685	Apple Valley Mediation Network	\$0	\$0	\$0	\$0	0.0%
5689	Shenandoah Dental Clinic	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$40,000	\$42,000	\$42,000	\$0	0.0%
	Total Department:	\$40,000	\$42,000	\$42,000	\$0	0.0%

DEPARTMENT: Comprehensive Services Act

DEPARTMENT CODE NUMBER: 53600

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5711	Local Share - CMPT	\$770,594	\$972,720	\$972,720	\$0	0.0%
	Subtotal Operational Expenses	\$770,594	\$972,720	\$972,720	\$0	0.0%
	Total Department:	\$770,594	\$972,720	\$972,720	\$0	0.0%

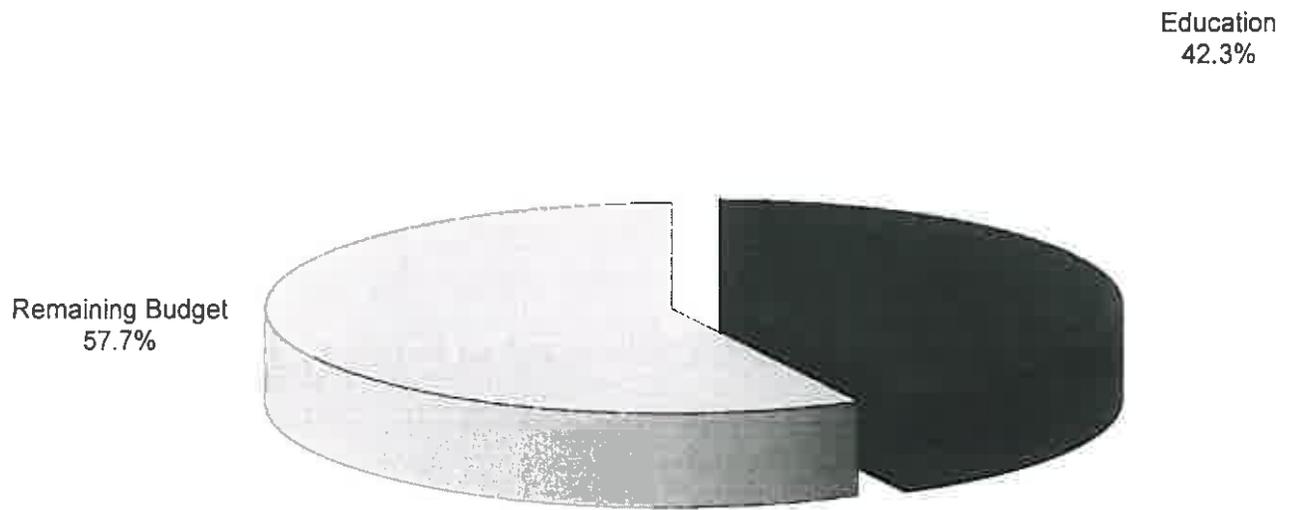
TAB J

EXPENDITURES:

EDUCATION

EDUCATION

Comparison to Total Budget



DEPARTMENT: Administration of Schools

DEPARTMENT CODE NUMBER: 61000

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
6101	Local Share - Public Schools	\$20,710,200	\$21,316,725	\$22,282,693	\$965,968	4.5%
	Subtotal Operational Expenses	\$20,710,200	\$21,316,725	\$22,282,693	\$965,968	4.5%
	Total Department:	\$20,710,200	\$21,316,725	\$22,282,693	\$965,968	4.5%

DEPARTMENT: Community Colleges
DEPARTMENT CODE NUMBER: 68000

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5662	Contribution/Lord Fairfax Community	\$37,464	\$35,824	\$36,231	\$407	1.1%
	Subtotal Operational Expenses	\$37,464	\$35,824	\$36,231	\$407	1.1%
	Total Department:	\$37,464	\$35,824	\$36,231	\$407	1.1%

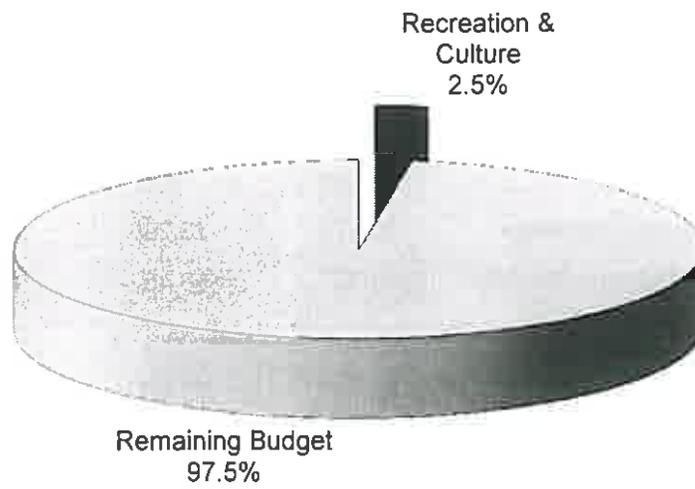
TAB K

EXPENDITURES:

RECREATION & CULTURAL

RECREATION & CULTURE

Comparison to Total Budget



DEPARTMENT: Parks and Recreation
DEPARTMENT CODE NUMBER: 71200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$187,242	\$191,507	\$165,931	(\$25,576)	-13.4%
1300	Salaries (Part-Time)	\$21,340	\$25,220	\$52,017	\$26,797	106.3%
1710	Salaries (Seasonal)	\$54,575	\$63,116	\$64,063	\$947	1.5%
	Subtotal Personnel Compensation	\$263,157	\$279,843	\$282,011	\$2,168	0.8%
Personnel Benefits						
2100	FICA	\$19,861	\$21,408	\$21,574	\$166	0.8%
2210	VRS	\$26,565	\$27,156	\$20,575	(\$6,581)	-24.2%
2310	Hospitalization Insurance	\$35,764	\$37,966	\$23,654	(\$14,312)	-37.7%
2400	Group Life Insurance	\$525	\$1,915	\$465	(\$1,450)	-75.7%
2600	Unemployment Insurance	\$1,320	\$711	\$610	(\$101)	-14.2%
2700	Worker's Compensation Insurance	\$5,272	\$6,296	\$6,345	\$49	0.8%
	Subtotal Personnel Benefits	\$89,307	\$95,452	\$73,223	(\$22,229)	-23.3%
Contractual						
3180	Contractual Services	\$5,255	\$4,950	\$4,950	\$0	0.0%
	Subtotal Contractual	\$5,255	\$4,950	\$4,950	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$8,610	\$2,000	\$2,000	\$0	0.0%
3320	Maintenance & Service Contract	\$16,055	\$24,831	\$10,081	(\$14,750)	-59.4%
3500	Printing	\$1,332	\$1,000	\$1,000	\$0	0.0%
3600	Advertising	\$0	\$500	\$500	\$0	0.0%
5110	Electrical Services	\$10,498	\$5,000	\$1,770	(\$3,230)	-64.6%
5120	Heating Services	\$13,227	\$5,000	\$0	(\$5,000)	-100.0%
5130	Water & Sewer	\$1,620	\$1,168	\$462	(\$706)	-60.4%
5210	Postal Service	\$2,134	\$1,500	\$2,500	\$1,000	66.7%
5230	Telecommunications	\$5,458	\$5,724	\$2,553	(\$3,171)	-55.4%
5305	Auto Insurance	\$1,756	\$1,800	\$2,700	\$900	50.0%
5309	Contractors Equipment Insurance	\$11	\$0	\$0	\$0	0.0%
5410	Lease/Purchase Equipment	\$500	\$500	\$3,060	\$2,560	512.0%
5510	Travel (Mileage)	\$0	\$188	\$242	\$54	28.7%
5530	Travel (Food & Lodging)	\$0	\$788	\$2,234	\$1,446	183.5%
5540	Travel (Convention & Education)	\$255	\$1,460	\$1,805	\$345	23.6%

5810	Dues & Association Membership	\$1,243	\$1,245	\$1,250	\$5	0.4%
5875	Shenandoah County Soccer League	\$20,000	\$5,000	\$0	(\$5,000)	-100.0%
6001	Office Supplies	\$2,185	\$1,588	\$1,708	\$120	7.6%
6003	Agricultural Supplies	\$4,735	\$9,966	\$9,966	\$0	0.0%
6005	Laundry/Housekeeping Services	\$1,270	\$1,615	\$1,250	(\$365)	-22.6%
6007	Repairs & Maintenance Supplies	\$317	\$1,250	\$1,250	\$0	0.0%
6009	Auto Repairs & Maintenance	\$4,244	\$4,380	\$4,380	\$0	0.0%
6013	Educational/Recreational Supplies	\$1,278	\$800	\$800	\$0	0.0%
6060	Power Equipment Supplies	\$2,696	\$2,700	\$2,700	\$0	0.0%
	Subtotal Operational Expenses	\$99,423	\$80,003	\$54,211	(\$25,792)	-32.2%

Capital Outlay

8207	EDP Equipment	\$0	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$1,000	\$1,000	\$0	0.0%
	Subtotal:	\$457,142	\$461,248	\$415,395	(\$45,853)	-9.9%

Contractual

3180 1	Contractual Services	\$138,717	\$107,027	\$94,065	(\$12,962)	-12.1%
	Subtotal Contractual	\$138,717	\$107,027	\$94,065	(\$12,962)	-12.1%

Operational Expenses

3500 1	Printing	\$12,172	\$12,500	\$25,000	\$12,500	100.0%
3600 1	Advertising	\$2,281	\$2,520	\$3,100	\$580	23.0%
5210 1	Postal Service	\$11,000	\$1,455	\$12,000	\$10,545	724.7%
5410 1	Lease/Purchase Equipment	\$0	\$520	\$400	(\$120)	-23.1%
5420 1	Lease/Rent Building	\$132	\$0	\$1,691	\$1,691	0.0%
5430 1	Rental Identi-Kit	\$4,035	\$3,500	\$3,600	\$100	2.9%
5440 1	Modem Rental	\$1,200	\$1,200	\$2,000	\$800	66.7%
5520 1	Travel (Fares)	\$74,541	\$7,111	\$6,243	(\$868)	-12.2%
5897 1	Bank Service Charges	\$3,216	\$2,400	\$4,000	\$1,600	66.7%
6001 1	Office Supplies	\$305	\$2,552	\$1,200	(\$1,352)	-53.0%
6002 1	Food Supplies	\$5,015	\$2,548	\$1,884	(\$664)	-26.1%
6011 1	Uniforms and Wearing Apparel	\$530	\$1,250	\$1,250	\$0	0.0%
6013 1	Educational/Recreational Supplies	\$8,432	\$6,132	\$5,921	(\$211)	-3.4%
6015 1	Merchandise/Resale	\$26,085	\$89,365	\$73,692	(\$15,673)	-17.5%
	Subtotal Operational Expenses	\$148,945	\$133,053	\$141,981	\$8,928	6.7%

Other

9203 1	Refunds/Building Permits	\$14,020	\$6,400	\$5,120	(\$1,280)	-20.0%
	Subtotal Other	\$14,020	\$6,400	\$5,120	(\$1,280)	-20.0%

Subtotal:	\$301,682	\$246,480	\$241,166	(\$5,314)	-2.2%
Total Department:	\$758,825	\$707,728	\$656,561	(\$51,167)	-7.2%

DEPARTMENT: Operation of TV Translators
DEPARTMENT CODE NUMBER: 71500

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
3310	Repairs & Maintenance	\$1,133	\$4,000	\$2,000	(\$2,000)	-50.0%
5110	Electrical Services	\$6,081	\$7,000	\$0	(\$7,000)	-100.0%
5420	Lease/Rent Building	\$13,892	\$13,900	\$0	(\$13,900)	-100.0%
	Subtotal Operational Expenses	\$21,105	\$24,900	\$2,000	(\$22,900)	-92.0%
	Total Department:	\$21,105	\$24,900	\$2,000	(\$22,900)	-92.0%

DEPARTMENT: Cultural Services

DEPARTMENT CODE NUMBER: 72600

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5663	Shenandoah Valley Music Festival	\$5,000	\$5,000	\$5,000	\$0	0.0%
5668	Northern Virginia 4-H Center	\$1,250	\$1,500	\$1,500	\$0	0.0%
	Subtotal Operational Expenses	\$6,250	\$6,500	\$6,500	\$0	0.0%
	Total Department:	\$6,250	\$6,500	\$6,500	\$0	0.0%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$250,301	\$270,686	\$289,073	\$18,387	6.8%
1300	Salaries (Part-Time)	\$91,153	\$97,264	\$98,724	\$1,460	1.5%
	Subtotal Personnel Compensation	\$341,455	\$367,950	\$387,797	\$19,847	5.4%
Personnel Benefits						
2100	FICA	\$24,964	\$28,148	\$29,666	\$1,518	5.4%
2210	VRS	\$33,987	\$38,383	\$35,845	(\$2,538)	-6.6%
2310	Hospitalization Insurance	\$40,025	\$46,886	\$44,527	(\$2,359)	-5.0%
2400	Group Life Insurance	\$671	\$2,707	\$809	(\$1,898)	-70.1%
2600	Unemployment Insurance	\$1,503	\$1,219	\$1,219	\$0	0.0%
2700	Worker's Compensation Insurance	\$534	\$442	\$468	\$26	5.9%
	Subtotal Personnel Benefits	\$101,684	\$117,785	\$112,534	(\$5,251)	-4.5%
Contractual						
3120	Professional Services (Audit)	\$3,625	\$3,725	\$4,250	\$525	14.1%
3150	Professional Services - Legal	\$0	\$5,000	\$2,000	(\$3,000)	-60.0%
3166	Contractual Services	\$32,083	\$32,774	\$33,706	\$932	2.8%
	Subtotal Contractual	\$35,709	\$41,499	\$39,956	(\$1,543)	-3.7%
Operational Expenses						
3310	Repairs & Maintenance	\$2,772	\$3,200	\$3,700	\$500	15.6%
3320	Maintenance & Service Contract	\$4,790	\$5,663	\$3,500	(\$2,163)	-38.2%
3500	Printing	\$332	\$500	\$500	\$0	0.0%
3600	Advertising	\$643	\$850	\$650	(\$200)	-23.5%
5110	Electrical Services	\$14,778	\$17,138	\$15,000	(\$2,138)	-12.5%
5120	Heating Services	\$1,087	\$1,200	\$1,200	\$0	0.0%
5130	Water & Sewer	\$1,279	\$1,265	\$1,280	\$15	1.2%
5210	Postal Service	\$1,250	\$1,425	\$1,250	(\$175)	-12.3%
5230	Telecommunications	\$13,800	\$14,700	\$14,700	\$0	0.0%
5300	Insurance	\$6,026	\$6,683	\$6,500	(\$183)	-2.7%
5305	Auto Insurance	\$439	\$455	\$455	\$0	0.0%
5420	Lease/Rent Building	\$3,000	\$3,000	\$3,600	\$600	20.0%
5510	Travel (Mileage)	\$322	\$500	\$800	\$300	60.0%
5530	Travel (Food & Lodging)	\$500	\$500	\$1,500	\$1,000	200.0%

5540	Travel (Convention & Education)	\$1,000	\$800	\$800	\$0	0.0%
5810	Dues & Association Membership	\$1,153	\$1,000	\$1,150	\$150	15.0%
6001	Office Supplies	\$11,528	\$12,000	\$12,000	\$0	0.0%
6005	Laundry/Housekeeping Services	\$389	\$500	\$500	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$781	\$800	\$800	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,459	\$1,400	\$1,400	\$0	0.0%
6009	Auto Repairs & Maintenance	\$44	\$750	\$750	\$0	0.0%
6012	Books & Supplies	\$204	\$250	\$250	\$0	0.0%
6013	Educational/Recreational Supplies	\$11,715	\$11,715	\$11,715	\$0	0.0%
6014	Operating Supplies	\$134	\$500	\$500	\$0	0.0%
	Subtotal Operational Expenses	\$79,427	\$86,794	\$84,500	(\$2,294)	-2.6%

Capital Outlay

8102	Furniture & Fixtures	\$593	\$600	\$1,080	\$480	80.0%
8202	Furniture & Fixtures	\$685	\$1,000	\$900	(\$100)	-10.0%
8207	EDP Equipment	\$14,263	\$4,565	\$4,565	\$0	0.0%
	Subtotal Capital Outlay	\$15,541	\$6,165	\$6,545	\$380	6.2%
	Total Department:	\$573,815	\$620,193	\$631,332	\$11,139	1.8%

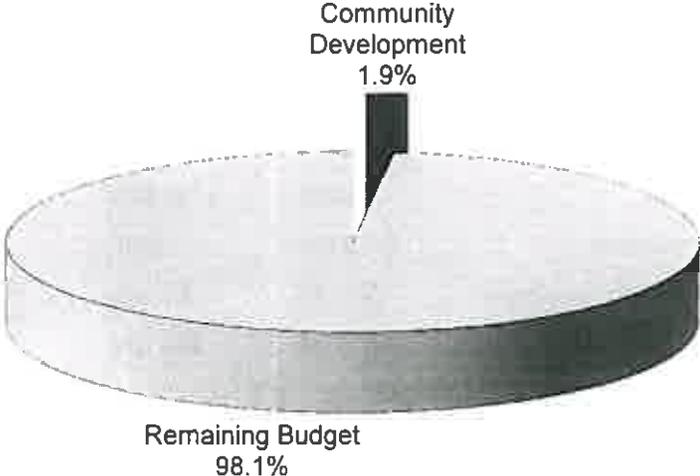
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EXPENDITURES:

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

Comparison to Total Budget



DEPARTMENT: Planning and Zoning
DEPARTMENT CODE NUMBER: 81100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$172,302	\$169,979	\$218,045	\$48,066	28.3%
1711	Remuneration/County Planning Com	\$3,525	\$5,600	\$5,600	\$0	0.0%
1712	Remuneration/District Planning Com	\$250	\$500	\$500	\$0	0.0%
1713	Remuneration/Board of Zoning Appea	\$1,300	\$1,500	\$1,500	\$0	0.0%
	Subtotal Personnel Compensation	\$177,377	\$177,579	\$225,645	\$48,066	27.1%
Personnel Benefits						
2100	FICA	\$13,128	\$13,003	\$16,681	\$3,678	28.3%
2210	VRS	\$24,572	\$24,103	\$27,038	\$2,935	12.2%
2310	Hospitalization Insurance	\$24,310	\$23,328	\$34,110	\$10,782	46.2%
2400	Group Life Insurance	\$482	\$1,700	\$611	(\$1,089)	-64.1%
2600	Unemployment Insurance	\$431	\$406	\$491	\$85	20.9%
2700	Worker's Compensation Insurance	\$1,175	\$1,489	\$1,717	\$228	15.3%
	Subtotal Personnel Benefits	\$64,098	\$64,029	\$80,647	\$16,618	26.0%
Contractual						
3150	Professional Services	\$10,788	\$5,000	\$5,000	\$0	0.0%
3160	Miscellaneous Services	\$167	\$0	\$0	\$0	0.0%
3190	Codifying Ordinance	\$440	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$11,395	\$5,000	\$5,000	\$0	0.0%
Operational Expenses						
3310	Repairs & Maintenance	\$0	\$100	\$100	\$0	0.0%
3320	Maintenance & Service Contract	\$4,244	\$3,504	\$3,504	\$0	0.0%
3500	Printing	\$0	\$100	\$100	\$0	0.0%
3600	Advertising	\$4,219	\$3,000	\$2,000	(\$1,000)	-33.3%
5210	Postal Service	\$2,931	\$2,000	\$1,500	(\$500)	-25.0%
5230	Telecommunications	\$1,412	\$1,000	\$1,000	\$0	0.0%
5305	Auto Insurance	\$878	\$878	\$878	\$0	0.0%
5510	Travel (Mileage)	\$115	\$750	\$1,189	\$439	58.5%
5530	Travel (Food & Lodging)	\$967	\$1,200	\$2,287	\$1,087	90.6%
5540	Travel (Convention & Education)	\$1,060	\$3,580	\$11,969	\$8,389	234.3%
5810	Dues & Association Membership	\$545	\$594	\$929	\$335	56.4%
6001	Office Supplies	\$1,181	\$2,000	\$2,000	\$0	0.0%

6008	Vehicles Supplies (Gas)	\$1,735	\$1,250	\$1,000	(\$250)	-20.0%
6009	Auto Repairs & Maintenance	\$727	\$800	\$800	\$0	0.0%
7004	Lord Fairfax Planning Commission	\$19,774	\$19,774	\$21,072	\$1,298	6.6%
	Subtotal Operational Expenses	\$39,788	\$40,530	\$50,328	\$9,798	24.2%
	Total Department:	\$292,658	\$287,138	\$361,620	\$74,482	25.9%

DEPARTMENT: Economic Development
DEPARTMENT CODE NUMBER: 81500

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$37,697	\$26,537	\$5,988	(\$20,549)	-77.4%
	Subtotal Personnel Compensation	\$37,697	\$26,537	\$5,988	(\$20,549)	-77.4%
Personnel Benefits						
2100	FICA	\$2,861	\$2,030	\$458	(\$1,572)	-77.4%
2210	VRS	\$2,117	\$3,763	\$743	(\$3,020)	-80.3%
2310	Hospitalization Insurance	\$11,863	\$0	\$2,460	\$2,460	0.0%
2400	Group Life Insurance	\$42	\$265	\$17	(\$248)	-93.6%
2600	Unemployment Insurance	\$187	\$203	\$76	(\$127)	-62.6%
2700	Worker's Compensation Insurance	\$373	\$232	\$7	(\$225)	-97.0%
	Subtotal Personnel Benefits	\$17,443	\$6,493	\$3,761	(\$2,732)	-42.1%
Contractual						
3160	Professional Services	\$3,415	\$17,000	\$17,000	\$0	0.0%
	Subtotal Contractual	\$3,415	\$17,000	\$17,000	\$0	0.0%
Operational Expenses						
3320	Maintenance & Service Contract	\$47	\$56	\$47	(\$9)	-16.1%
3500	Printing	\$411	\$400	\$300	(\$100)	-25.0%
3600	Advertising	\$90	\$0	\$0	\$0	0.0%
5210	Postal Service	\$47	\$200	\$100	(\$100)	-50.0%
5230	Telecommunications	\$808	\$940	\$900	(\$40)	-4.3%
5305	Auto Insurance	\$0	\$439	\$0	(\$439)	-100.0%
5307	Public Officials Liability Insurance	\$439	\$440	\$0	(\$440)	-100.0%
5510	Travel (Mileage)	\$25	\$100	\$0	(\$100)	-100.0%
5530	Travel (Food & Lodging)	\$255	\$300	\$0	(\$300)	-100.0%
5540	Travel (Convention & Education)	\$175	\$500	\$0	(\$500)	-100.0%
5810	Dues & Association Membership	\$578	\$520	\$520	\$0	0.0%
5875	Support of Existing Industry	\$18,000	\$18,000	\$18,000	\$0	0.0%
5876	Support of New Industry	\$79	\$1,000	\$2,500	\$1,500	150.0%
6001	Office Supplies	\$496	\$550	\$500	(\$50)	-9.1%
6008	Vehicles Supplies (Gas)	\$107	\$200	\$0	(\$200)	-100.0%
6009	Auto Repairs & Maintenance	\$430	\$600	\$0	(\$600)	-100.0%
6012	Books & Supplies	\$62	\$0	\$0	\$0	0.0%

7004	Shenandoah Valley Partnership	\$23,278	\$23,278	\$23,180	(\$98)	-0.4%
	Subtotal Operational Expenses	\$45,326	\$47,523	\$46,047	(\$1,476)	-3.1%
	Total Department:	\$103,880	\$97,553	\$72,796	(\$24,757)	-25.4%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$35,172	\$55,773	\$46,217	(\$9,556)	-17.1%
	Subtotal Personnel Compensation	\$35,172	\$55,773	\$46,217	(\$9,556)	-17.1%
Personnel Benefits						
2100	FICA	\$2,558	\$4,267	\$3,536	(\$731)	-17.1%
2210	VRS	\$4,987	\$7,909	\$5,731	(\$2,178)	-27.5%
2310	Hospitalization Insurance	\$7,686	\$14,638	\$8,929	(\$5,709)	-39.0%
2400	Group Life Insurance	\$99	\$558	\$129	(\$429)	-76.9%
2600	Unemployment Insurance	\$123	\$203	\$102	(\$101)	-49.8%
2700	Worker's Compensation Insurance	\$40	\$67	\$55	(\$12)	-17.9%
	Subtotal Personnel Benefits	\$15,493	\$27,642	\$18,482	(\$9,160)	-33.1%
Contractual						
3160	Professional Services	\$6,562	\$7,880	\$7,900	\$20	0.3%
3180	Contractual Services	\$17,513	\$12,310	\$13,568	\$1,258	10.2%
	Subtotal Contractual	\$24,075	\$20,190	\$21,468	\$1,278	6.3%
Operational Expenses						
3320	Maintenance & Service Contract	\$47	\$55	\$55	\$0	0.0%
3500	Printing	\$17,880	\$15,930	\$15,930	\$0	0.0%
3600	Advertising	\$34,610	\$40,734	\$42,516	\$1,782	4.4%
5210	Postal Service	\$4,278	\$4,875	\$4,875	\$0	0.0%
5230	Telecommunications	\$740	\$600	\$600	\$0	0.0%
5510	Travel (Mileage)	\$735	\$1,950	\$2,000	\$50	2.6%
5530	Travel (Food & Lodging)	\$913	\$1,175	\$1,810	\$635	54.0%
5540	Travel (Convention & Education)	\$2,489	\$2,525	\$1,625	(\$900)	-35.6%
5663	Shenandoah Valley Music Festival	\$5,000	\$5,000	\$5,000	\$0	0.0%
5810	Dues & Association Membership	\$3,028	\$3,550	\$1,705	(\$1,845)	-52.0%
5850	Other Expenses	\$1,007	\$0	\$0	\$0	0.0%
5878	Support of Tourism Attractions	\$2,770	\$18,140	\$28,140	\$10,000	55.1%
6001	Office Supplies	\$701	\$500	\$500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$18	\$1,000	\$0	(\$1,000)	-100.0%
	Subtotal Operational Expenses	\$74,217	\$96,034	\$104,756	\$8,722	9.1%
Capital Outlay						

8202	Furniture and Fixture	\$273	\$0	\$0	\$0	0.0%
8203	Communications Equipment	\$0	\$300	\$0	(\$300)	-100.0%
	Subtotal Capital Outlay	\$273	\$300	\$0	(\$300)	-100.0%
	Total Department:	<u>\$149,230</u>	<u>\$199,939</u>	<u>\$190,923</u>	<u>(\$9,016)</u>	<u>-4.5%</u>

DEPARTMENT: Litter Control Program
DEPARTMENT CODE NUMBER: 81600

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5672	Litter Control Program	\$17,702	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$17,702	\$0	\$0	\$0	0.0%
	Total Department:	\$17,702	\$0	\$0	\$0	0.0%

DEPARTMENT: Soil/Water Conservation District

DEPARTMENT CODE NUMBER: 82400

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$151,556	\$0	\$151,556	\$151,556	0.0%
	Subtotal Personnel Compensation	\$151,556	\$0	\$151,556	\$151,556	0.0%
Personnel Benefits						
2100	FICA	\$10,899	\$0	\$10,899	\$10,899	0.0%
2210	VRS	\$21,491	\$0	\$21,491	\$21,491	0.0%
2310	Health Insurance	\$24,771	\$0	\$24,771	\$24,771	0.0%
2400	Group Life Insurance	\$424	\$0	\$424	\$424	0.0%
2600	Unemployment Insurance	\$411	\$0	\$411	\$411	0.0%
2700	Workers Comp	\$130	\$0	\$130	\$130	0.0%
	Subtotal Personnel Benefits	\$58,126	\$0	\$58,126	\$58,126	0.0%
Operational Expenses						
5673	Soil/Water Conservation District	\$7,000	\$11,000	\$11,000	\$0	0.0%
5685	Friends of the North Fork	\$2,000	\$2,000	\$2,000	\$0	0.0%
5688	Shen. Valley Regional Water	\$6,614	\$6,625	\$6,625	\$0	0.0%
	Subtotal Operational Expenses	\$15,614	\$19,625	\$19,625	\$0	0.0%
	Total Department:	\$225,296	\$19,625	\$229,307	\$209,682	1068.4%

DEPARTMENT: Gypsy Moth Control Program

DEPARTMENT CODE NUMBER: 82700

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3180	Contractual Services	\$0	\$1,300	\$1,300	\$0	0.0%
	Subtotal Contractual	\$0	\$1,300	\$1,300	\$0	0.0%
	Total Department:	\$0	\$1,300	\$1,300	\$0	0.0%

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

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Personnel Compensation						
1100	Salaries (Regular)	\$29,465	\$30,161	\$32,121	\$1,960	6.5%
	Subtotal Personnel Compensation	\$29,465	\$30,161	\$32,121	\$1,960	6.5%
Personnel Benefits						
2100	FICA	\$1,800	\$2,307	\$2,457	\$150	6.5%
2210	VRS	\$4,277	\$4,277	\$3,983	(\$294)	-6.9%
2310	Hospitalization Insurance	\$11,779	\$11,779	\$11,944	\$165	1.4%
2400	Group Life Insurance	\$84	\$302	\$90	(\$212)	-70.2%
2600	Unemployment Insurance	\$106	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$28	\$36	\$39	\$3	8.3%
	Subtotal Personnel Benefits	\$18,075	\$18,803	\$18,615	(\$188)	-1.0%
Contractual						
3166	Contractual Services	\$397	\$425	\$425	\$0	0.0%
	Subtotal Contractual	\$397	\$425	\$425	\$0	0.0%
Operational Expenses						
3200	School Janitorial Fee	\$462	\$1,480	\$1,480	\$0	0.0%
3310	Repairs & Maintenance	\$0	\$600	\$600	\$0	0.0%
5210	Postal Service	\$40	\$40	\$40	\$0	0.0%
5230	Telecommunications	\$2,236	\$2,350	\$2,350	\$0	0.0%
5510	Travel (Mileage)	\$944	\$600	\$600	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$350	\$350	\$0	0.0%
5675	Extension Agents' Salaries	\$86,696	\$76,602	\$90,442	\$13,840	18.1%
5810	Dues & Association Membership	\$774	\$872	\$862	(\$10)	-1.1%
6001	Office Supplies	\$2,500	\$2,400	\$2,400	\$0	0.0%
6003	Agricultural Supplies	\$100	\$100	\$100	\$0	0.0%
	Subtotal Operational Expenses	\$93,752	\$85,394	\$99,224	\$13,830	16.2%
Capital Outlay						
8202	Furniture & Fixtures	\$389	\$250	\$250	\$0	0.0%
	Subtotal Capital Outlay	\$389	\$250	\$250	\$0	0.0%
	Total Department:	\$142,078	\$135,033	\$150,635	\$15,602	11.6%

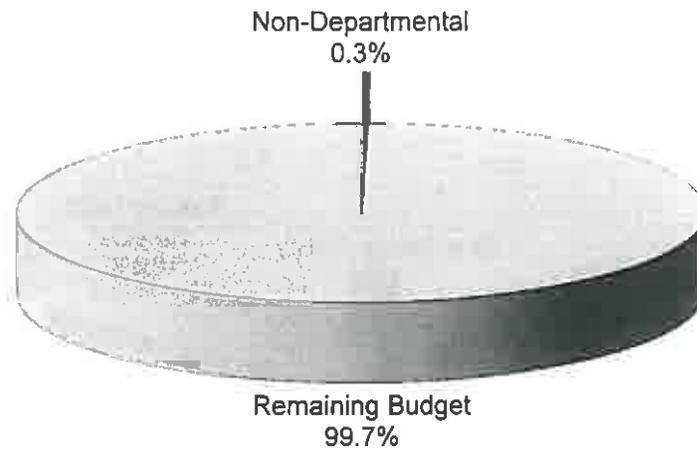
TAB M

EXPENDITURES:

NON-DEPARTMENTAL

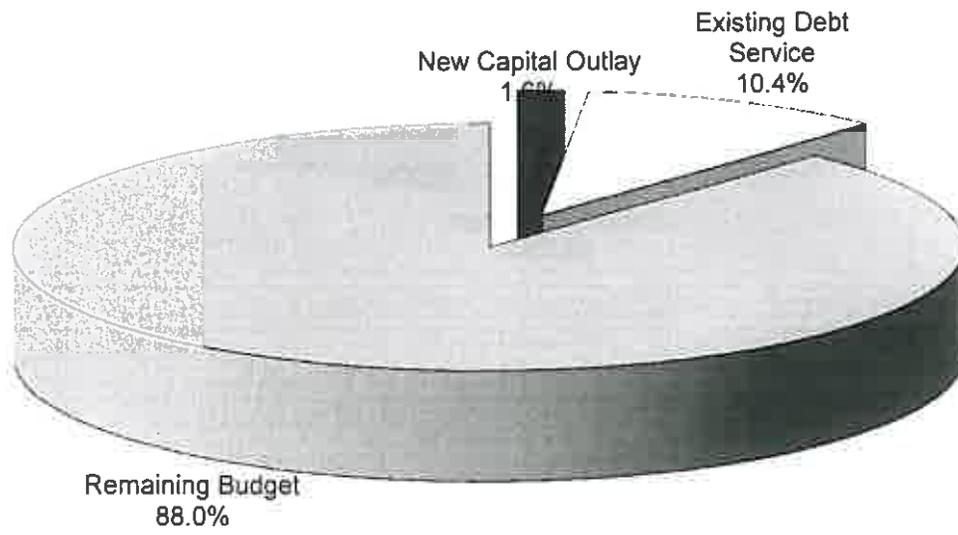
NON-DEPARTMENTAL

Comparison to Total Budget



Capital Outlay

Comparison to Total Budget



DEPARTMENT: Judgments and Settlements

DEPARTMENT CODE NUMBER: 91100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Contractual						
3180	Contractual Services	\$225	\$500	\$250	(\$250)	-50.0%
	Subtotal Contractual	\$225	\$500	\$250	(\$250)	-50.0%
	Total Department:	<u>\$225</u>	<u>\$500</u>	<u>\$250</u>	<u>(\$250)</u>	<u>-50.0%</u>

DEPARTMENT: Revenue Refunds/Suspense Accounts

DEPARTMENT CODE NUMBER: 92100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Other						
9200	Treasurer's Warrants	\$34	\$200	\$100	(\$100)	-50.0%
9201	Refunds/Erroneously Paid Real Estat	\$0	\$1,000	\$750	(\$250)	-25.0%
9202	Refunds/Erroneously Paid Pers. Prop.	\$0	\$250	\$250	\$0	0.0%
9203	Refunds/Building Permits	\$5,416	\$10,000	\$10,000	\$0	0.0%
9204	Refunds/Zoning Applications	\$135	\$300	\$500	\$200	66.7%
9209	Refunds Clerk Copies	\$584	\$0	\$0	\$0	0.0%
	Subtotal Other	\$6,169	\$11,750	\$11,600	(\$150)	-1.3%
	Total Department:	\$6,169	\$11,750	\$11,600	(\$150)	-1.3%

DEPARTMENT: Transfer (Suspense Account)

DEPARTMENT CODE NUMBER: 92200

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Other						
9211	Reserve for Contingencies	\$0	\$250,000	\$99,569	(\$150,431)	-60.2%
9212	Reserve for Contingencies - Fuel	\$0	\$50,000	\$50,000	\$0	0.0%
9213	Transfers	\$330	\$750	\$750	\$0	0.0%
9215	Tuition Reimbursement	\$1,584	\$0	\$0	\$0	0.0%
9217	Interest/Penalty payment	\$4,768	\$0	\$0	\$0	0.0%
9218	Sunshine Club	\$0	\$0	\$800	\$800	0.0%
9219	Cobra Administration	\$2,083	\$1,800	\$2,100	\$300	16.7%
	Subtotal Other	\$8,765	\$302,550	\$153,219	(\$149,331)	-49.4%
	Total Department:	\$8,765	\$302,550	\$153,219	(\$149,331)	-49.4%

DEPARTMENT: Capital Outlay
DEPARTMENT CODE NUMBER: 94000

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Capital Outlay						
8220	Industrial Access Road Funds	\$250,000	\$0	\$0	\$0	0.0%
8236	Aileen Waste Water Treatment	\$107,505	\$0	\$0	\$0	0.0%
8240	Road Improvements	\$400	\$0	\$0	\$0	0.0%
9400	CIP - New Requests	\$0	\$477,624	\$849,593	\$371,969	77.9%
	Subtotal Capital Outlay	\$357,905	\$477,624	\$849,593	\$371,969	77.9%
	Total Department:	\$357,905	\$477,624	\$849,593	\$371,969	77.9%

New Capital Improvement Projects for FY13

Major Department

Requesting Department

Fund	Dept #	Line Item	Title	Amount
Fund: 100 General Fund				
Public Works				
Refuse Disposal				
100	42400	8105	Replacement landfill compactor	\$650,000
Subtotal - Refuse Disposal				\$650,000
General Properties				
100	43200	3310	Elevator - Circuit Courthouse	\$56,250
Subtotal - General Properties				\$56,250
Subtotal - Public Works				\$706,250
Education				
Community Colleges				
100	94000	8215	Academic & Administrative Services Bui	\$127,267
100	94000	8215	Maintenance Building, Warrenton, Virgin	\$16,076
Subtotal - Community Colleges				\$143,343
Subtotal - Education				\$143,343
Subtotal Fund	100	General Fund		\$849,593

Fund: 131 Asset Forfeiture

Public Safety

Sheriff (Law Enforcement)

131	31200	0001	Vehicle Replacement (4 cars)	\$119,564
131	31200	0001	Emergency Equipment Package (4)	\$11,988
Subtotal - Sheriff (Law Enforcement)				\$131,552
Subtotal - Public Safety				\$131,552

Major Department

Requesting Department

Fund	Dept #	Line Item	Title	Amount
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Subtotal Fund	131		Asset Forfeiture	\$131,552
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Fund: 302 Capital Projects/Donations

Public Safety

Animal Shelter

302	94000	8250	Replace Van	\$15,000
302	94000	8250	Paint Front Office Area	\$7,000

Subtotal - Animal Shelter \$22,000

Subtotal - Public Safety \$22,000

Subtotal Fund	302		Capital Projects/Donations	\$22,000
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Grand Total \$1,003,145

DEPARTMENT: Debt Service

DEPARTMENT CODE NUMBER: 94001

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
8238	Co. - Capital Leases principal	\$1,183,517	\$0	\$0	\$0	0.0%
8239	Co. - Capital Leases - Int	\$63,654	\$0	\$0	\$0	0.0%
	Subtotal	\$1,247,171	\$0	\$0	\$0	0.0%
Capital Outlay						
8223	Co. - Mt. Jackson Water/Sewer Proje	\$272,437	\$272,437	\$272,437	\$0	0.0%
8230	Co. - County Office	\$286,812	\$286,813	\$262,004	(\$24,809)	-8.6%
8233	Co. - County Library	\$47,700	\$47,700	\$43,718	(\$3,982)	-8.3%
8254	Co. - Courthouse and Human Service	\$623,808	\$623,808	\$1,378,949	\$755,141	121.1%
8256	Co. - Leachate Line	\$0	\$115,350	\$63,448	(\$51,902)	-45.0%
	Subtotal Capital Outlay	\$1,230,757	\$1,346,108	\$2,020,556	\$674,448	50.1%
Capital Outlay						
8232 1	Schools -VSPA Debt Service	\$1,214,832	\$786,552	\$227,475	(\$559,077)	-71.1%
8235 1	Schools - Middle School Classrooms	\$418,285	\$408,850	\$399,415	(\$9,435)	-2.3%
8243 1	Schools - High School Bond	\$919,595	\$2,018,610	\$2,019,350	\$740	0.0%
8247 1	Schools - VPSA 2004B - STF - High S	\$344,399	\$337,200	\$330,000	(\$7,200)	-2.1%
8251 1	Schools - QSCB - Energy Audit	\$0	\$220,000	\$480,000	\$260,000	118.2%
8255 1	Schools - Elem School Property	\$231,000	\$234,000	\$0	(\$234,000)	-100.0%
	Subtotal Capital Outlay	\$3,128,111	\$4,005,212	\$3,456,240	(\$548,972)	-13.7%
	Total Department:	\$5,606,039	\$5,351,320	\$5,476,796	\$125,476	2.3%

TAB N

LONG TERM INDEBTEDNESS

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES:

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

Years Ending June 30,	Governmental Activities					
	Capital Leases		Lease Revenue Bonds		Note Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 444,615	\$ 31,840	\$ 152,567	\$ 181,946	\$ 220,000	\$ 5,500
2013	306,195	16,347	159,813	174,700	-	-
2014	151,045	7,367	167,404	167,109	-	-
2015	77,611	3,532	175,356	159,157	-	-
2016	80,771	1,376	183,686	150,827	-	-
2017	-	-	192,410	142,103	-	-
2018	-	-	201,550	132,963	-	-
2019	-	-	211,124	123,389	-	-
2020	-	-	221,151	113,362	-	-
2021	-	-	231,656	102,857	-	-
2022	-	-	242,660	91,853	-	-
2023	-	-	254,186	80,327	-	-
2024	-	-	266,260	68,253	-	-
2025	-	-	278,907	55,605	-	-
2026	-	-	292,155	42,358	-	-
2027	-	-	302,361	28,480	-	-
2028	-	-	77,647	14,129	-	-
2029	-	-	81,334	10,442	-	-
2030	-	-	60,447	6,579	-	-
Total	\$ 1,060,237	\$ 60,462	\$ 3,752,674	\$ 1,846,439	\$ 220,000	\$ 5,500

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

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

Years Ending June 30,	Governmental Activities			
	General Obligation Bonds		State Literary Loans	
	Principal	Interest	Principal	Interest
2012	\$ 2,223,784	\$ 2,367,073	\$ 314,500	\$ 94,350
2013	3,241,129	2,239,331	314,500	84,914
2014	2,939,190	2,120,492	314,500	75,480
2015	3,012,560	2,006,539	314,500	66,046
2016	3,121,250	1,885,159	314,500	56,610
2017	3,245,277	1,756,698	314,500	47,174
2018	3,379,655	1,619,033	314,500	37,740
2019	3,509,398	1,479,770	314,500	28,306
2020	3,649,519	1,332,367	314,500	18,870
2021	3,788,879	1,173,813	314,500	9,434
2022	3,932,565	1,007,333	-	-
2023	4,072,128	833,193	-	-
2024	2,162,468	703,893	-	-
2025	2,218,180	622,133	-	-
2026	2,032,314	538,512	-	-
2027	2,094,789	452,518	-	-
2028	262,490	9,947	-	-
2029	134,208	2,013	-	-
Total	\$ <u>49,019,783</u>	\$ <u>22,149,817</u>	\$ <u>3,145,000</u>	\$ <u>518,924</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

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

Years Ending June 30,	Business-Type Activities Debt			
	Stoney Creek Sanitary District Bonds		Stoney Creek Capital Leases	
	Principal	Interest	Principal	Interest
2012	\$ 210,000	\$ 56,280	\$ 42,284	\$ 7,789
2013	210,000	47,250	4,301	12
2014	220,000	36,500	-	-
2015	240,000	25,000	-	-
2016	260,000	12,500	-	-
2017	150,000	3,000	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
2023	-	-	-	-
2024	-	-	-	-
2025	-	-	-	-
2026	-	-	-	-
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
Total	\$ <u>1,290,000</u>	\$ <u>180,530</u>	\$ <u>46,585</u>	\$ <u>7,801</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

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

Years Ending June 30,	Business-Type Activities Debt					
	Toms Brook-Maurertown Sanitary District Bonds		Toms Brook-Maurertown Notes Payable		North Fork Wastewater VRA Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 37,395	\$ 35,574	\$ 1,379	\$ 31	\$ -	\$ -
2013	34,988	33,868	-	-	4,016	12,244
2014	36,664	32,192	-	-	8,210	6,001
2015	38,421	30,434	-	-	8,454	5,757
2016	40,411	28,592	-	-	8,705	5,506
2017	42,193	26,663	-	-	8,963	5,248
2018	44,218	24,638	-	-	9,230	4,982
2019	46,338	22,519	-	-	9,504	4,708
2020	48,559	20,297	-	-	9,786	4,425
2021	50,889	17,967	-	-	10,077	4,135
2022	53,330	15,525	-	-	10,376	3,836
2023	55,889	12,968	-	-	10,684	3,527
2024	49,270	10,369	-	-	11,001	3,210
2025	37,212	8,532	-	-	11,328	2,883
2026	39,026	6,822	-	-	11,664	2,547
2027	40,709	5,035	-	-	12,011	2,201
2028	42,580	3,164	-	-	12,367	1,844
2029	29,955	1,289	-	-	12,735	1,477
2030	7,691	614	-	-	13,113	1,099
2031	8,439	260	-	-	13,502	709
2032	1,006	5	-	-	13,903	308
Total	\$ 785,183	\$ 337,327	\$ 1,379	\$ 31	\$ 209,628	\$ 76,647

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

Changes in Long-term Liabilities

The following is a summary of changes in long-term liabilities transactions of the Primary Government for the year ended June 30, 2011:

	Balance July 1, 2010	Issuances/ Increases	Retirements	Balance June 30, 2011
<u>Governmental activities:</u>				
General obligation bonds	\$ 44,111,295	\$ 7,435,000	\$ 2,526,512	\$ 49,019,783
Bond Premium	1,449,553	-	102,160	1,347,393
Literary loan funds	3,459,500	-	314,500	3,145,000
Compensated Absences	915,656	411,887	375,419	952,124
Net OPEB Obligation	167,634	97,823	-	265,457
Capital Leases	1,865,903	377,850	1,183,516	1,060,237
Note Payable	440,000	-	220,000	220,000
Lease Revenue Bonds	3,898,322	-	145,648	3,752,674
Landfill Closure and Post Closure Care	9,383,542	1,299,829	-	10,683,371
Total Governmental Activities	<u>\$ 65,691,405</u>	<u>\$ 9,622,389</u>	<u>\$ 4,867,755</u>	<u>\$ 70,446,039</u>
<u>Business-type activities:</u>				
General Obligation/Revenue Bonds	\$ 2,339,188	\$ 209,628	\$ 264,005	\$ 2,284,811
Note Payable	6,888	-	5,509	1,379
Capital Leases	53,284	56,389	63,088	46,585
Net OPEB Obligation	15,366	12,314	-	27,680
Compensated Absences	75,873	39,832	32,956	82,749
Total Business-type Activities	<u>\$ 2,490,599</u>	<u>\$ 318,163</u>	<u>\$ 365,558</u>	<u>\$ 2,443,204</u>
Total Long-Term Liabilities	<u>\$ 68,182,004</u>	<u>\$ 9,940,552</u>	<u>\$ 5,233,313</u>	<u>\$ 72,889,243</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

PRIMARY GOVERNMENT

Details of Long-term liabilities:

Governmental Activities:

Capital leases:

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
\$381,930 issued June 15, 2006, due in quarterly installments of \$16,199 beginning September 15, 2006, through September 15, 2011, for the purchase of six school buses	\$ 21,355	\$ 21,355
\$449,875 issued June 9, 2008, due in semi-annually installments of \$38,738 beginning December 8, 2008, through December 8, 2013, for the purchase of six school buses	189,651	92,991
\$389,280 issued June 20, 2007, due in quarterly installments of \$15,421 beginning November 15, 2003, through August 15, 2008, for the purchase of five school buses	106,333	84,634
\$195,600 issued June 9, 2008, due in semi-annual installments of \$19,369 beginning July 21, 2009, through July 21, 2014, for the purchase of three school buses	81,444	39,961
\$351,990 issued May 21, 2009, due in quarterly installments of \$19,331 beginning December 8, 2008, through December 8, 2013, for the purchase of six school buses	218,692	70,276
\$377,850 issued June 20, 2011, due in quarterly installments of \$20,286 beginning December 1, 2011, through December 1, 2015, for the purchase of six school buses	377,850	71,486
\$280,840 issued April 23, 2010, due in annual installments of \$73,919 beginning June 15, 2010, through June 15, 2012, for the purchase of a two modular buildings	<u>64,912</u>	<u>64,912</u>
Total capital leases	\$ <u>1,060,237</u>	\$ <u>445,615</u>
Notes Payable:		
\$692,649 issued August 19, 2009, due in three installments, commencing August 19, 2009, through September 15, 2011, bearing interest at 2.5% for the purchase of real property	\$ <u>220,000</u>	\$ <u>220,000</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

Governmental Activities: (continued)

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
Lease Revenue Bonds:		
\$2,240,700 Series 97-01 Lease Revenue Bonds were issued through the Industrial Development Authority of Shenandoah County on May 27, 1999. The County will be repaying these bonds pursuant to a financing lease entered into with the Authority. Due in annual installments of \$142,512 July 1, 2001, through July 1, 2007, bearing interest at 4.75%	\$ 1,571,763	\$ 67,860
\$1,575,000 Series 97-02 Lease Revenue Bonds were issued through the Industrial Development Authority of Shenandoah County on May 27, 1999. The County will be repaying these bonds pursuant to a financing lease entered into with the Authority. Due in annual installments of \$100,225 July 1, 2001 through July 1, 2027, bearing interest at 4.75%	1,104,796	47,753
\$693,000 Series 97-04 Lease Revenue Bonds were issued through the Industrial Development Authority of Shenandoah County on May 12, 2000. The County will be repaying these bonds pursuant to a financing lease entered into with the Authority. Due in annual installments of \$4,077 July 1, 2002 through July 1, 2031, bearing interest at 4.75%	510,310	17,748
\$750,000 Series 97-03 Lease Revenue Bonds were issued through the Industrial Development Authority of Shenandoah County on February 22, 2001. The County will be repaying these bonds pursuant to a financing lease entered into with the Authority. Due in annual installments of \$47,700 March 22, 2002 through March 22, 2031, bearing interest at 4.75%	<u>565,805</u>	<u>19,206</u>
Total lease revenue bonds	\$ <u>3,752,674</u>	\$ <u>152,567</u>
General Obligation Bonds:		
\$4,000,000 VRA bond for Town of Mt. Jackson WWTP expansion project, issued in 2008, maturing semi-annually on January 1, 2029, with interest payable at 3%.	\$ 3,688,197	\$ 163,005
\$15,760,000 VRA bond issued November 19, 2009, due in semi-annual installments commencing April 1, 2010, and maturing October 1, 2026, with interest payable at 5.125%	15,760,000	-

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

Governmental Activities: (continued)

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
General Obligation School Bonds (continued):		
Capital leases (continued)		
\$2,944,404 Virginia Public School Authority Bonds 1991A, issued July 1, 1991, maturing annually through July 15, 2011, with interest payable semi-annually at rates of 4.85% to 6.60%	\$ 175,416	\$ 175,416
\$5,485,000 Virginia Public School Authority Bonds 1993A, issued April 29, 1993, maturing annually through December 15, 2012, with interest payable semi-annually at rates of 5.1% to 5.5%	415,000	225,000
\$5,615,000 Virginia Public School Authority Bonds 1993B, issued December 1, 1993, maturing annually through December 15, 2013, with interest payable semi-annually at rates of 4.475% to 5.0%	130,000	70,000
\$16,930,000 Virginia Public School Authority Bonds 1994A, issued December 15, 1993, maturing annually through December 15, 2011, with interest payable semi-annually at rates of 6.31% to 6.69%	280,000	280,000
\$25,140,000 Virginia Public School Authority Bonds 2002, issued May 16, 2002, at a premium of \$836,018, maturing annually through July 15, 2022, with interest payable semi-annually at rates of 3.6% to 5.6%	18,105,000	1,115,000
\$4,130,808 Virginia Public School Authority Bonds 2004B, issued November 10, 2004, at a premium of \$303,424, maturing annually through January 15, 2025, with interest payable semi-annually at rates of 4.6% to 5.6%	3,031,170	195,363
\$7,435,000 Virginia Public School Authority Bonds 2010, issued July 8, 2010, maturing annually through June 1, 2027, with interest payable semi-annually at rates of 2.7%. Interest is reimbursed by a federal interest	<u>7,435,000</u>	<u>-</u>
Total general obligation bonds	\$ <u>49,019,783</u>	\$ <u>2,223,784</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

Governmental Activities: (continued)

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
Literary Fund Loans		
\$1,290,000 issued April 1, 2001 for the renovation of Ashby Lee Elementary School, due in annual installments of \$64,500 from April 1, 2002 through April 1, 2021, plus interest at 3%	\$ 645,000	\$ 64,500
\$1,931,000 issued April 1, 2001 for the renovation of Sandy Hook Elementary School, due in annual installments of \$96,550 from April 1, 2002 through April 1, 2021, plus interest at 3%	965,500	96,550
\$3,069,000 issued April 1, 2001 for the renovation of W. W. Robinson Elementary School, due in annual installments of \$153,450 from April 1, 2002 through April 1, 2021, plus interest at 3%	<u>1,534,500</u>	<u>153,450</u>
Total Literary Fund Loans	<u>\$ 3,145,000</u>	<u>\$ 314,500</u>
Unamortized Bond Premium	<u>\$ 1,347,393</u>	<u>\$ 102,160</u>
Compensated absences	<u>\$ 952,124</u>	<u>\$ 476,062</u>
Net OPEB obligation	<u>\$ 265,457</u>	<u>\$ -</u>
Accrued landfill closure and post-closure monitoring costs	<u>\$ 10,683,371</u>	<u>\$ -</u>
Total Long-term Debt	<u>\$ 70,446,039</u>	<u>\$ 3,934,688</u>
<u>Business-type Activities:</u>		
Revenue bond:		
\$2,660,000 Water and Sewer Revenue Bonds issued August 7, 2003, due in annual principal installments of \$35,000 to \$260,000 from October 1, 2003, through October 1, 2016, interest rates from 2.0% to 5.0% payable semi-annually	\$ 1,290,000	\$ 210,000
Capital leases:		
\$114,368 capital lease payable, issued September 7, 2007, payable in monthly installments of \$2,156.04, at 4.85% interest beginning October 1, 2007 and ending October 1, 2012	29,385	25,084
\$56,389 capital lease payable, issued October 4, 2010, payable in two annual installments of \$17,200 with \$20,000 payable on delivery, at 0% interest beginning October 4, 2010 and ending June 30, 2012	17,200	17,200
Compensated absences	63,673	31,837
Net OPEB obligation	<u>19,301</u>	<u>-</u>
Total Stoney Creek Sanitary District	<u>\$ 1,419,559</u>	<u>\$ 284,121</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

Business-type Activities: (continued)

	<u>Total Amount Due</u>	<u>Amount Due Within One Year</u>
\$60,000 Water Revenue Bond Series of 1972, amended March 22, 1984, payable in monthly installments of \$310, including principal and interest at 5% per annum beginning April 1, 1984, and ending June 1, 2012	\$ 4,060	4,060
\$398,700 Sewer Revenue Bond Series of 1984, payable in monthly installments of \$1,926, including principal and interest a 5% per annum beginning Mary 1, 1984, and ending April 1, 2024	216,343	12,581
\$634,000 General Obligation Bond Series of 1995, with interest only payable annually in February 1996 and 1997, and thereafter payable in monthly installments of \$3,120, including principal and interest at 4.5% per annum beginning in March 1997, and ending in February 2029	454,827	17,328
\$68,000 General Obligation Bond Series of 1997, with interest only payable through December 22, 1998, and thereafter payable in monthly installments of \$331, including principal and interest at 4.5% per annum beginning January 1999, and ending January 2032	52,730	1,633
\$42,000 Water Revenue Bond Series of 1997, with interest only payable through December 22, 1998, and thereafter payable in monthly installments of \$205, including principal and interest at 4.55 per annum beginning in January 1999 and ending January 2032	32,456	1,020
\$32,000 Water Revenue Bond Series of 1997, with interest only payable on December 22, 1998, and thereafter payable in monthly installments of \$156, including principal and interest at 4.5% per annum beginning in January 1999 and ending January 2032	<u>24,767</u>	<u>773</u>
Total general obligation revenue bonds	\$ <u>785,183</u>	\$ <u>37,395</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements
June 30, 2011 (Continued)

NOTE 12—LONG-TERM LIABILITIES (CONTINUED):

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

Businesss-type activities: (continued)

	Total Amount Due	Amount Due Within One Year
Note Payable:		
\$23,169 note payable, issued December 19, 2006, payable in monthly installments of \$467, at 8% interest beginning January 2007 and ending November 2011	\$ 1,379	\$ 1,379
Compensated absences	\$ 19,076	\$ 9,538
Net OPEB obligation	\$ 8,379	\$ -
Total Toms Brook-Maurertown Sanitary District	\$ 814,017	\$ 48,312
Lease Revenue Bond:		
\$1,304,415 VRA Bond 2011, payable semi-annually beginning on December 1, 2012 of \$7,106, including principal and interest at 2.93%, and ending in June 2032. At June 30, 2011, only \$209,628 had been	\$ 209,628	\$ -
Total Business-type Activities	\$ 2,443,204	\$ 332,433

DISCRETLY PRESENTED COMPONENT UNIT-SCHOOL BOARD:

Changes in Long-term liabilities:

The following is a summary of long-term liability transactions of the Component Unit – School Board for the year ended June 30, 2011:

	Balance July 1, 2010	Issuances	Retirements	Balance June 30, 2011	Amount Due Within One Year
Compensated absences	\$ 747,155	\$ 321,448	\$ 306,333	\$ 762,270	\$ 381,135
Net OPEB obligation	636,000	319,000	-	955,000	-
Total	\$ 1,383,155	\$ 640,448	\$ 306,333	\$ 1,717,270	\$ 381,135

TAB O

**SHENANDOAH COUNTY
PUBLIC SCHOOLS**

DEPARTMENT: Administration of Schools

DEPARTMENT CODE NUMBER: 61000

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
6101	Operation of Public Schools	\$28,136,232	\$29,813,952	\$32,642,374	2,828,422	9.5%
6101	Operation of Public Schools - Local Tr	\$20,710,200	\$21,316,725	\$22,282,693	\$965,968	4.5%
6102	School Food Service	\$2,166,105	\$2,544,430	\$2,522,780	(\$21,650)	-0.9%
6105	Special Programs	\$5,127,434	\$8,632,570	\$8,057,308	(\$575,262)	-6.7%
	Subtotal Operational Expenses	\$56,139,971	\$62,307,677	\$65,505,155	3,197,478	5.1%
	Total Department:	\$56,139,971	\$62,307,677	\$65,505,155	3,197,478	5.1%

SHENANDOAH COUNTY BUDGET REVENUES FOR THE YEAR ENDING 6/30/13

FY13 REVENUES: LOCAL SCHOOL FUND

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO FY13	PERCENT CHANGE
J. SCHOOL FUND:					
Charges for Education	\$30,000	\$37,075	\$37,075	\$0	0.0%
Sale of School Lunches	\$869,178	\$977,926	\$1,101,411	\$123,485	12.6%
Rebates and Vehicle Special Budget	\$300,788	\$198,191	\$218,417	\$20,226	10.2%
Use of Property	\$0	\$12,600	\$14,000	\$1,400	11.1%
Local Funds/Benefits/State Agencies	\$1,648,702	\$1,650,839	\$2,075,980	\$425,141	25.8%
Cafeterial Fund Balance, Rebates an	\$288,935	\$203,130	\$201,684	(\$1,446)	-0.7%
Local Funds - Sales of Buses/Equip	\$0	\$11,000	\$11,000	\$0	0.0%
Special Budgets - Special Education	\$0	\$40,000	\$40,000	\$0	0.0%
Special Budgets - Health Insurance	\$0	\$5,000,000	\$5,000,000	\$0	0.0%
Special Budgets - Governor's School	\$536,568	\$572,697	\$578,072	\$5,375	0.9%
Lord Fairfax Dual Enrollment	\$0	\$302,157	\$368,807	\$66,650	22.1%
SUBTOTAL - SCHOOL FUND:	\$3,674,171	\$9,005,615	\$9,646,446	\$640,831	7.1%
SUBTOTAL -	\$3,674,171	\$9,005,615	\$9,646,446	\$640,831	7.1%

**FY13 REVENUES: STATE
SCHOOL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE	
				FY12 TO FY13	PERCENT CHANGE
P. SCHOOL FUND CATEGORICAL AID:					
State Sales Tax	\$5,267,688	\$5,452,517	\$6,103,108	\$650,591	11.9%
Basic School Aid	\$14,712,306	\$15,333,996	\$15,681,188	\$347,192	2.3%
Foster Home Children	\$6,623	\$36,794	\$24,434	(\$12,360)	-33.6%
Adult Literacy	\$0	\$2,071	\$2,071	\$0	0.0%
G & T Children	\$162,349	\$162,560	\$174,004	\$11,444	7.0%
Special Education	\$1,201,385	\$1,202,948	\$1,395,814	\$192,866	16.0%
Remedial Education	\$313,875	\$314,284	\$412,314	\$98,030	31.2%
School Textbooks	\$189,552	\$146,521	\$339,421	\$192,900	131.7%
School Food Service	\$38,301	\$28,103	\$38,620	\$10,517	37.4%
Vocational Education	\$621,140	\$630,717	\$579,466	(\$51,251)	-8.1%
Fringe Benefits	\$1,425,066	\$1,701,466	\$2,583,580	\$882,114	51.8%
Other State Funds	\$879,416	\$0	\$0	\$0	0.0%
At-Risk-Grant	\$230,393	\$231,229	\$349,089	\$117,860	51.0%
Additional Assistance with Retirement	\$0	\$0	\$316,165	\$316,165	0.0%
Additional Support for School Construction	\$0	\$465,135	\$0	(\$465,135)	-100.0%
Early Reading Intervention	\$59,870	\$59,870	\$84,497	\$24,627	41.1%
EpiPen Grants	\$0	\$0	\$1,083	\$1,083	0.0%
ESL	\$165,344	\$182,132	\$176,006	(\$6,126)	-3.4%
ISAEF	\$15,717	\$15,717	\$15,717	\$0	0.0%
K-3 Reduction	\$346,070	\$352,505	\$397,802	\$45,297	12.9%
Mentor	\$6,050	\$7,810	\$7,810	\$0	0.0%
Remedial Summer School	\$22,972	\$22,972	\$59,839	\$36,867	160.5%
SOL Algebra Readiness	\$44,625	\$44,625	\$58,295	\$13,670	30.6%
Special Ed. Homebound	\$7,419	\$7,865	\$12,702	\$4,837	61.5%
Technology VPSA	\$284,000	\$310,000	\$284,000	(\$26,000)	-8.4%
VA Pre-school Initiative Grant	\$0	\$365,424	\$358,260	(\$7,164)	-2.0%
Academic Year Governor's School (\$0	\$14,220	\$14,200	(\$20)	-0.1%
SUBTOTAL - SCHOOL FUND CATEG	\$26,000,161	\$27,091,481	\$29,469,485	\$2,378,004	8.8%

**FY13 REVENUES: STATE
SCHOOL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE FY12 TO PERCENT FY13 CHANGE
SUBTOTAL -	\$26,000,161	\$27,091,481	\$29,469,485	\$2,378,004 8.8%

**FY13 REVENUES: FEDERAL
SCHOOL FUND**

Fund	FY11 ACTUAL	FY12 BUDGET	FY13 BUDGET	VARIANCE	
				FY12 TO FY13	PERCENT CHANGE
S. SCHOOL FUND CATEGORICAL AID:					
Technology (Title II-D)	\$8,447	\$8,447	\$0	(\$8,447)	-100.0%
ECIA - Chapter I (Title I)	\$777,401	\$1,004,416	\$975,870	(\$28,546)	-2.8%
ECIA - Chapter II (Title V-A)	\$193,956	\$0	\$0	\$0	0.0%
National Forest Res.	\$19,856	\$22,584	\$22,584	\$0	0.0%
School Food Service	\$1,222,943	\$1,335,271	\$1,181,065	(\$154,206)	-11.5%
ESEA - Title VI - B	\$1,564,294	\$1,175,128	\$1,172,435	(\$2,693)	-0.2%
Vocational Education	\$103,011	\$85,992	\$95,669	\$9,677	11.3%
Preschool Incentive	\$43,654	\$40,378	\$40,304	(\$74)	-0.2%
Drug Free School (Title IV)	\$5,384	\$0	\$0	\$0	0.0%
Jobs Bill	\$645,389	\$503,325	\$18,464	(\$484,861)	-96.3%
Medicaid Special Budget	\$0	\$104,000	\$175,000	\$71,000	68.3%
Project Graduation	\$0	\$15,140	\$15,450	\$310	2.0%
Special Education Parent Resource	\$0	\$20,000	\$0	(\$20,000)	-100.0%
Title I - 1003A WWR	\$197,561	\$122,956	\$0	(\$122,956)	-100.0%
Title I - 1003G ALES	\$296,341	\$179,167	\$179,167	\$0	0.0%
Class Size Reduction Initiative	\$0	\$242,495	\$195,966	(\$46,529)	-19.2%
State Stabilization Fund	\$649,641	\$0	\$0	\$0	0.0%
Title 3, Part A (Eng. Lang. Acq)	\$31,771	\$34,558	\$34,558	\$0	0.0%
SUBTOTAL - SCHOOL FUND CATEG	\$5,759,649	\$4,893,856	\$4,106,531	(\$787,325)	-16.1%
SUBTOTAL -	\$5,759,649	\$4,893,856	\$4,106,531	(\$787,325)	-16.1%
GRAND TOTAL - ANTICIPATED REVENUES					
	\$35,433,981		\$43,222,462		5.4%
		\$40,990,952		\$2,231,510	

TAB P

SANITARY DISTRICTS

**FY13 Budget
Stoney Creek Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice was given by the Board of Supervisors of Shenandoah County, Virginia and held a public hearing on the proposed Stoney Creek Sanitary District Budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013, at Peter Muhlenberg Middle School, on Tuesday, April 17, 2012, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$1,675,139. The *ad valorem* tax rate for Real Estate will be \$0.16 per \$100 Assessed Valuation.

**Budget
Stoney Creek Sanitary District Fiscal Year Ending June 30, 2013**

ANTICIPATED REVENUES	APPROVED 2011-12	ANTICIPATED 2012-13
SERVICE FEES	1,006,000	1,010,000
CONNECTION FEES	108,500	133,739
AD VALOREM TAX	484,191	505,000
INTEREST EARNINGS	6,200	8,000
MISCELLANEOUS INCOME	95,500	18,400
Total Anticipated Revenues	1,700,391	1,675,139

PROPOSED EXPENDITURES		
ADMINISTRATION & OPERATIONS	1,242,111	1,190,769
CAPITAL & I/I IMPROVEMENT	174,000	201,320
ANNUAL DEBT SERVICE	266,280	257,250
VEHICLES & EQUIPMENT	18,000	25,800
Total Proposed Expenditures	1,700,391	1,675,139

(BUDGET-PUBLIC HEARING-FY13.WORD)

**FY13 Budget
Toms Brook-Maurertown Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice was given that the Board of Supervisors of Shenandoah County, Virginia held a public hearing on the proposed Toms Brook-Maurertown Sanitary District Budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013, at Peter Muhlenberg Middle School on Tuesday, April 17, 2012, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$686,753. The *ad valorem* tax rate for Real Estate will be \$0.04 per \$100 Assessed Valuation.

**Budget
Toms Brook-Maurertown Sanitary District
Fiscal Year Ending June 30, 2013**

ANTICIPATED INCOME	APPROVED BUDGET F/Y ENDING 6/30/2012	BUDGET F/Y ENDING 6/30/2013
SERVICE FEES	593,600	594,070
CONNECTION FEES	0	38,682
AD VALOREM TAX	35,819	47,076
INTEREST EARNINGS	2,225	6,925
TOTAL	631,644	686,753

ANTICIPATED EXPENDITURE		
ADMINISTRATION & OPERATIONS	541,168	539,573
CAPITAL IMPROVEMENT PROJECTS	0	78,000
VEHICLES & EQUIPMENT	18,000	0
ANNUAL DEBT SERVICE	72,476	69,180
TOTAL	631,644	686,753

**FY13 Budget
Stoney Creek Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice was given by the Board of Supervisors of Shenandoah County, Virginia and held a public hearing on the proposed Stoney Creek Sanitary District Budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013, at Peter Muhlenberg Middle School, on Tuesday, April 17, 2012, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$1,675,139. The *ad valorem* tax rate for Real Estate will be \$0.16 per \$100 Assessed Valuation.

**Budget
Stoney Creek Sanitary District Fiscal Year Ending June 30, 2013**

ANTICIPATED REVENUES	APPROVED 2011-12	ANTICIPATED 2012-13
SERVICE FEES	1,006,000	1,010,000
CONNECTION FEES	108,500	133,739
AD VALOREM TAX	484,191	505,000
INTEREST EARNINGS	6,200	8,000
MISCELLANEOUS INCOME	95,500	18,400
Total Anticipated Revenues	1,700,391	1,675,139

PROPOSED EXPENDITURES		
ADMINISTRATION & OPERATIONS	1,242,111	1,190,769
CAPITAL & I/I IMPROVEMENT	174,000	201,320
ANNUAL DEBT SERVICE	266,280	257,250
VEHICLES & EQUIPMENT	18,000	25,800
Total Proposed Expenditures	1,700,391	1,675,139

**FY13 Budget
Toms Brook-Maurertown Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice was given that the Board of Supervisors of Shenandoah County, Virginia held a public hearing on the proposed Toms Brook-Maurertown Sanitary District Budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013, at Peter Muhlenberg Middle School on Tuesday, April 17, 2012, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$686,753. The *ad valorem* tax rate for Real Estate will be \$0.04 per \$100 Assessed Valuation.

**Budget
Toms Brook-Maurertown Sanitary District
Fiscal Year Ending June 30, 2013**

ANTICIPATED INCOME	APPROVED BUDGET F/Y ENDING 6/30/2012	BUDGET F/Y ENDING 6/30/2013
SERVICE FEES	593,600	594,070
CONNECTION FEES	0	38,682
AD VALOREM TAX	35,819	47,076
INTEREST EARNINGS	2,225	6,925
TOTAL	631,644	686,753

ANTICIPATED EXPENDITURE		
ADMINISTRATION & OPERATIONS	541,168	539,573
CAPITAL IMPROVEMENT PROJECTS	0	78,000
VEHICLES & EQUIPMENT	18,000	0
ANNUAL DEBT SERVICE	72,476	69,180
TOTAL	631,644	686,753

TAB Q

**DEPARTMENT OF SOCIAL SERVICES
(DSS)**

DEPARTMENT: Social Services Department

DEPARTMENT CODE NUMBER: 53100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5650	Social Services Administration - Local	\$547,077	\$857,583	\$864,583	\$7,000	0.8%
5651	Social Services Administration - Other	\$2,848,885	\$2,629,417	\$2,636,417	\$7,000	0.3%
	Subtotal Operational Expenses	\$3,395,962	\$3,487,000	\$3,501,000	\$14,000	0.4%
	Total Department:	\$3,395,962	\$3,487,000	\$3,501,000	\$14,000	0.4%

DEPARTMENT: Social Services Department

DEPARTMENT CODE NUMBER: 53100

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5650	Social Services Administration - Local	\$547,077	\$857,583	\$864,583	\$7,000	0.8%
5651	Social Services Administration - Other	\$2,848,885	\$2,629,417	\$2,636,417	\$7,000	0.3%
	Subtotal Operational Expenses	\$3,395,962	\$3,487,000	\$3,501,000	\$14,000	0.4%
	Total Department:	\$3,395,962	\$3,487,000	\$3,501,000	\$14,000	0.4%

TAB R

**Comprehensive Services Act
(CSA)**

DEPARTMENT: Comprehensive Services Act

DEPARTMENT CODE NUMBER: 53600

Line Item #	Line Item	FY11 Actual	FY12 Original Budget	FY13 Approved Budget	Variance FY12 to FY13	% Change
Operational Expenses						
5677	CSA Administration - Local Transfer	\$818,857	\$972,720	\$972,720	\$0	0.0%
5711	CSA Administration - Other Sources	\$1,665,910	\$1,741,400	\$1,741,400	\$0	0.0%
	Subtotal Operational Expenses	\$2,484,767	\$2,714,120	\$2,714,120	\$0	0.0%
	Total Department:	\$2,484,767	\$2,714,120	\$2,714,120	\$0	0.0%

TAB S

**MISCELLANEOUS
INFORMATION**

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

Information Source - Comparative Report of Local Governments
Year Ended June 30, 2011
by State Auditor of Public Accounts, 2012

REVENUE

Revenue Source	Shenandoah County				Average For All 95 Counties	
	Amount	Per Capita	Rank Per Capita	% Of Total Rev	Per Capita	% Of Total Rev
Local Revenue	\$44,937,342	\$1,070.12	72	46.77	\$2,012.24	61.39
State Revenue	\$39,243,829	\$934.53	74	40.84	\$1,003.89	30.63
Federal (Pass - Through)	\$11,725,464	\$279.22	35	12.20	\$219.41	6.69
Federal (Direct Aid)	\$177,820	\$4.23	50	0.19	\$42.16	1.29

Local Revenue Sources

Revenue Source	Shenandoah County				Average For All 95 Counties	
	Amount	Per Capita	Rank Per Capita	% Of Total Rev	Per Capita	% Of Total Rev
General Property Tax	\$31,744,361	\$755.94	57	70.64	\$1,405.44	69.84
Other Local Taxes	\$5,104,283	\$121.55	61	11.36	\$304.85	15.15
Permits, Fees, Licenses	\$330,143	\$7.86	44	0.73	\$23.35	1.16
Fines & Forfeitures	\$107,215	\$2.55	65	0.24	\$10.94	0.54
Charges for Services	\$6,482,372	\$154.37	64	14.43	\$214.59	10.66
Earned Interest & Rent	\$116,314	\$2.77	94	0.26	\$24.68	1.23
Miscellaneous	\$1,052,654	\$25.07	61	2.34	\$28.38	1.41

**EXPENDITURES
FOR OPERATIONS AND MAINTENANCE**

Shenandoah County					Average For All 95 Counties
General Categories	Amount	Per Capita	Rank Per Capita	% Of Average	Per Capita
Gen. Gov't. Admin.	\$1,850,936	\$44.08	91	42.58	\$103.52
Judicial Admin.	\$1,582,042	\$37.67	90	75.66	\$49.79
Public Safety	\$10,572,767	\$251.77	63	60.55	\$415.79
Public Works	\$2,984,493	\$71.07	68	59.65	\$119.15
Health & Welfare	\$9,204,550	\$219.19	81	66.39	\$330.14
Education	\$56,676,478	\$1,349.66	61	80.40	\$1,678.63
Parks, Rec., & Culture	\$1,471,532	\$35.04	49	44.27	\$79.16
Community Development	\$932,056	\$22.20	78	17.27	\$128.56
TOTAL	\$85,274,854	2,030.69	88	68.10	\$2,981.79

Specific Categories	Amount	Per Capita	Rank Per Capita	% Of Average	Per Capita
Legislation	\$218,239	5.20	53	94.86	\$5.48
Gen. & Fin. Admin.	\$1,475,768	35.14	91	37.30	\$94.22
Board of Election	\$156,929	3.74	74	98.02	\$3.81
Courts	\$1,107,480	26.37	85	72.01	\$36.62
Commonwealth's Atty.	\$474,562	11.30	87	85.81	\$13.17
Law Enforcement	\$3,270,534	77.88	78	49.46	\$157.47
Fire & Rescue	\$3,529,363	84.05	27	64.67	\$129.96
Corrections & Detention	\$2,123,185	50.56	83	55.56	\$91.01
Inspections	\$442,859	10.55	45	73.06	\$14.44
Other Protection	\$1,206,826	28.74	27	125.42	\$22.91
Solid Waste	\$1,997,948	47.58	59	86.11	\$55.26
Maint., Build. & Ground	\$986,545	23.49	65	61.13	\$38.43
Health	\$288,760	6.88	68	25.91	\$26.54
Mental Health	\$2,716,188	64.68	83	55.83	\$115.85
Other Wel./Soc. Serv.	\$6,199,602	147.63	60	78.63	\$187.75
Educ. - Instruction	\$42,963,056	1,023.10	51	80.18	\$1,275.99
Educ. - Admin./Health	\$2,166,888	51.60	64	73.63	\$70.08
Educ. - Pupil Transp.	\$3,554,386	84.64	73	82.47	\$102.64
Educ. - Oper. & Maint.	\$5,788,579	137.85	61	87.41	\$157.70
Educ. - Food Serv./Other	\$2,166,105	51.28	85	71.87	\$71.78
Educ - Comm. College	\$37,464	0.89	27	202.66	\$0.44
Parks & Recreation	\$870,364	20.73	38	44.46	\$46.62
Cultural Enrichment	\$27,356	0.65	37	17.48	\$3.73
Public Libraries	\$573,812	13.66	73	47.42	\$28.82
Planning & Comm. Dev.	\$564,683	13.45	84	10.85	\$123.96
Environmental Mgt.	\$225,296	5.37	12	172.83	\$3.10
Coop. Ext. Serv.	\$142,077	3.38	33	227.18	\$1.49

OUTSTANDING DEBT					
Outstanding Debt.	\$74,606,513	1,776.64	53	65.96	\$2,693.41

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

Information Source:

Comparative Report of Local Governments, Year Ended June 30, 2011

by State Auditor of Public Accounts, 2012

REVENUE

	Local Revenue			State Revenue			Federal Revenue		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$965.48	7	47.98	\$959.67	4	95.60	\$257.43	3	98.42
Clarke	\$1,583.29	1	78.68	\$915.33	7	91.18	\$175.32	6	67.03
Frederick	\$1,459.26	2	72.52	\$1,064.91	1	106.08	\$167.07	7	63.87
Page	\$1,113.74	5	55.35	\$1,045.73	2	104.17	\$271.62	2	103.84
Rockingham	\$1,210.37	4	60.15	\$1,037.36	3	103.33	\$222.49	5	85.06
Shenandoah	\$1,070.12	6	53.18	\$934.53	5	93.09	\$283.45	1	108.36
Warren	\$1,344.55	3	66.82	\$931.43	6	92.78	\$227.43	4	86.95
Regional Average	\$1,220.46		60.65	\$998.68		99.48	\$226.83		86.72
STATE AVERAGE	\$2,012.24		100.00	\$1,003.89		100.00	\$261.57		100.00

LOCAL REVENUE SOURCES

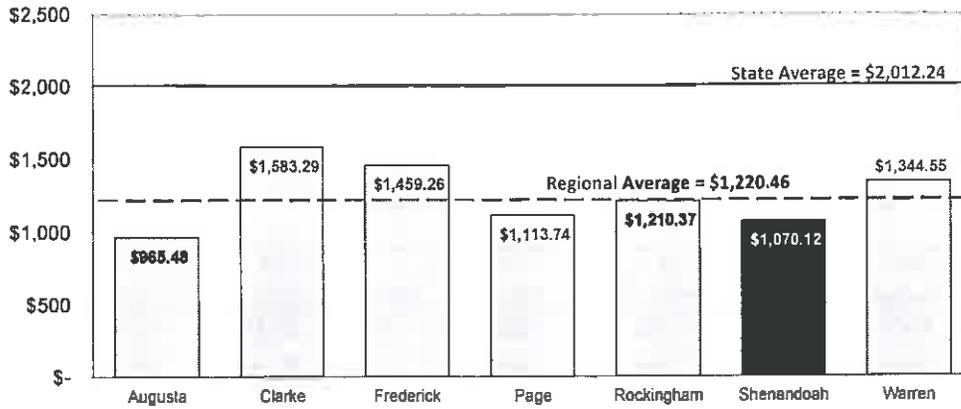
County	Gen. Property Taxes			Other Local Taxes			Permits, Fees, Lic.		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$594.52	7	42.30	\$176.08	2	57.76	\$7.74	6	33.15
Clarke	\$1,249.08	1	88.87	\$117.85	6	38.66	\$23.59	1	101.03
Frederick	\$921.33	2	65.55	\$323.03	1	105.96	\$11.75	4	50.32
Page	\$760.23	5	54.09	\$109.75	7	36.00	\$7.54	7	32.29
Rockingham	\$847.83	4	60.32	\$119.61	5	39.24	\$11.85	3	50.75
Shenandoah	\$755.94	6	53.79	\$121.55	4	39.87	\$7.86	5	33.66
Warren	\$902.21	3	64.19	\$161.52	3	52.98	\$14.80	2	63.38
Regional Average	\$815.41		58.02	\$181.71		59.61	\$10.95		46.90
STATE AVERAGE	\$1,405.44		100.00	\$304.85		100.00	\$23.35		100.00

County	Charges for Services			Revenue From Use of Money/Property			Miscellaneous		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$154.79	4	72.13	\$12.61	3	51.09	\$16.10	5	56.73
Clarke	\$142.18	6	66.26	\$12.62	2	51.13	\$11.07	7	39.01
Frederick	\$174.47	3	81.30	\$9.26	5	37.52	\$15.85	6	55.85
Page	\$196.71	1	91.67	\$2.75	7	11.14	\$33.51	2	118.08
Rockingham	\$192.88	2	89.88	\$13.62	1	55.19	\$20.98	4	73.93
Shenandoah	\$154.37	5	71.94	\$2.77	6	11.22	\$25.07	3	88.34
Warren	\$127.69	7	59.50	\$12.32	4	49.92	\$124.70	1	439.39
Regional Average	\$167.05		77.85	\$10.16		41.17	\$31.01		109.27
STATE AVERAGE	\$214.59		100.00	\$24.68		100.00	\$28.38		100.00

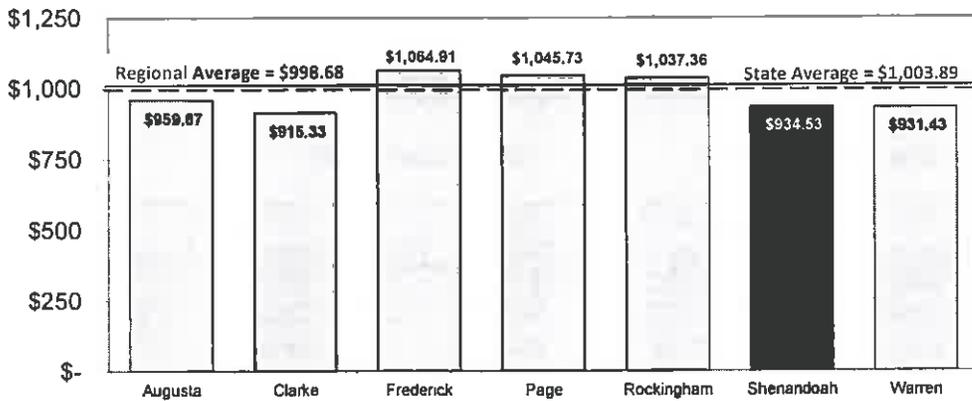
REVENUE

How Shenandoah County Ranks Among Seven Area Counties

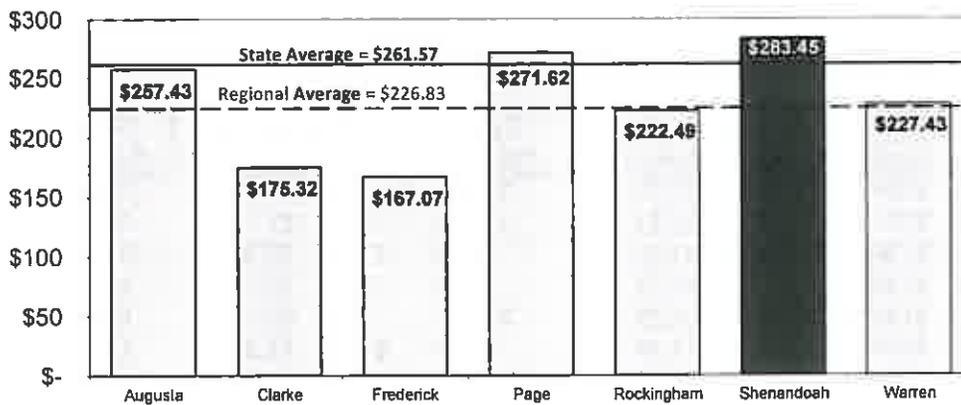
Local Revenue



State Revenue



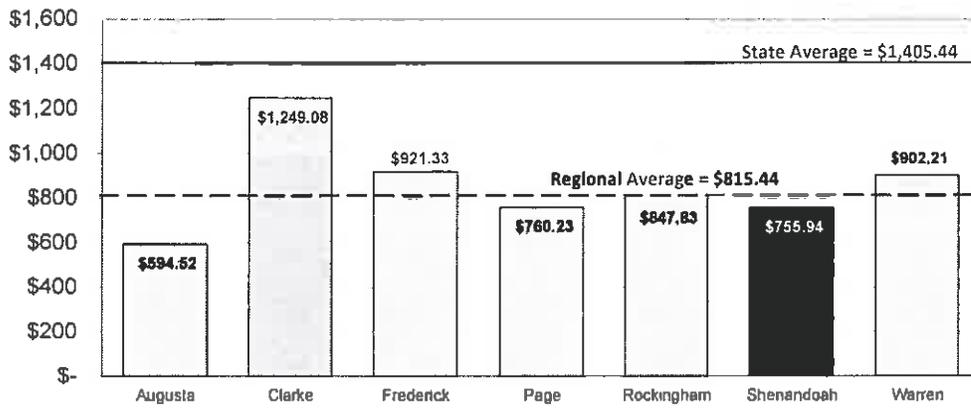
Federal Revenue



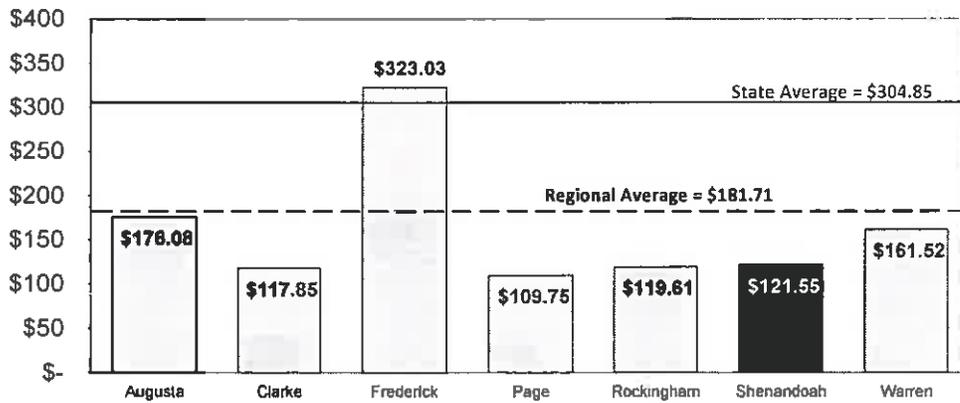
REVENUE

How Shenandoah County Ranks Among Seven Area Counties

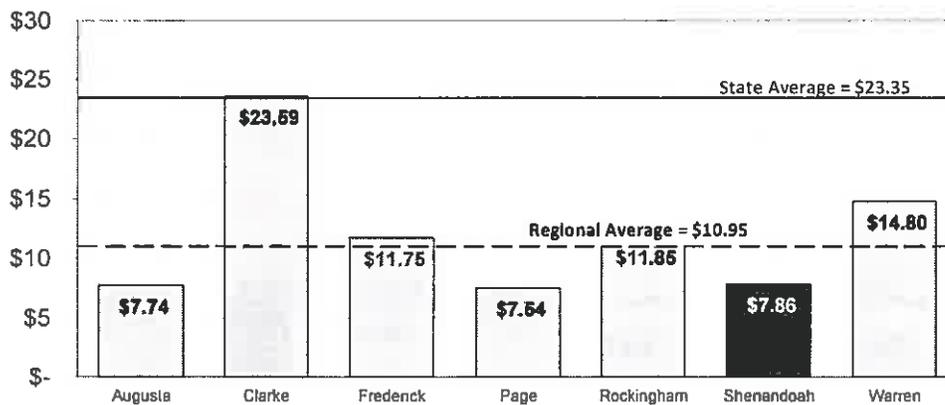
General Property Taxes



Other Local Taxes



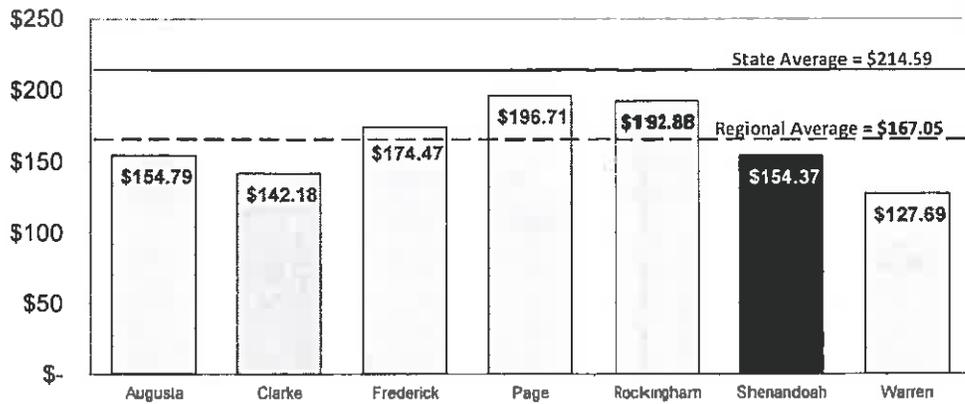
Permits, Fees & Licenses



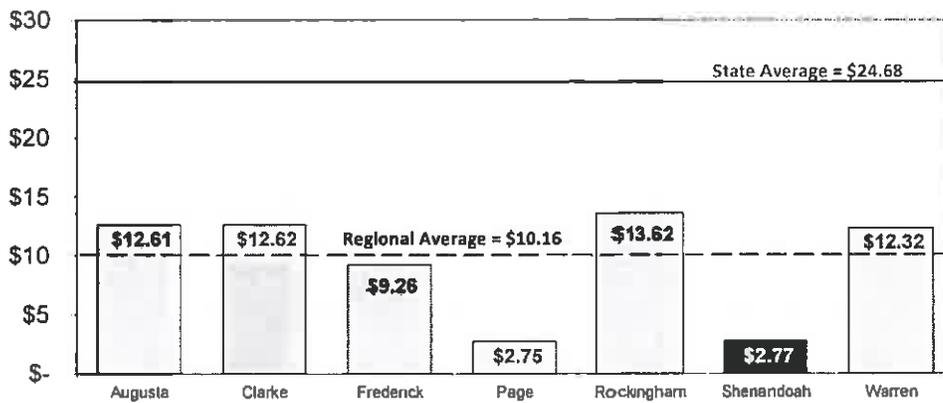
REVENUE

How Shenandoah County Ranks Among Seven Area Counties

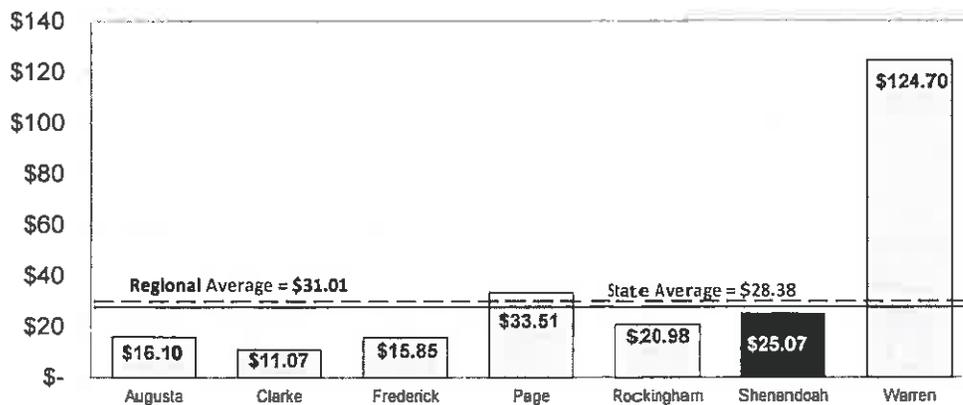
Charges for Services



Revenue from Use of Money/Property



Miscellaneous



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

Information Source:

Comparative Report of Local Governments, Year Ended June 30, 2011

By State Auditor of Public Accounts, 2012

**EXPENDITURES
FOR OPERATIONS AND MAINTENANCE**

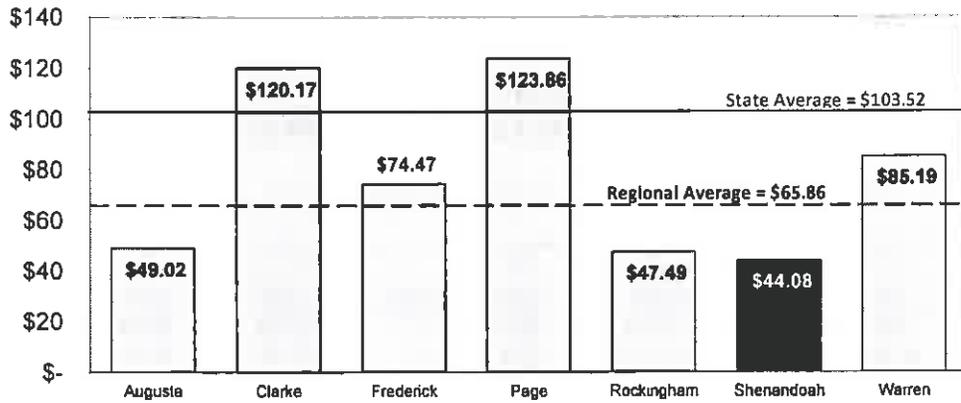
County	Gen. Govt. Admin.			Judicial Administration			Public Safety		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$49.02	5	47.35	\$26.70	7	53.63	\$238.15	7	57.28
Clarke	\$120.17	2	116.08	\$34.95	6	70.19	\$254.18	4	61.13
Frederick	\$74.47	4	71.94	\$43.56	3	87.49	\$320.41	1	77.06
Page	\$123.86	1	119.65	\$45.81	1	92.01	\$270.26	2	65.00
Rockingham	\$47.49	6	45.88	\$42.00	4	84.35	\$239.16	6	57.52
Shenandoah	\$44.08	7	42.58	\$37.67	5	75.66	\$251.77	5	60.55
Warren	\$85.19	3	82.29	\$43.71	2	87.79	\$267.74	3	64.39
Regional Average	\$65.86		63.62	\$38.73		77.79	\$264.74		63.67
STATE AVERAGE	\$103.52		100.00	\$49.79		100.00	\$415.79		100.00

County	Public Works			Health and Welfare			Education		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$43.10	7	36.17	\$270.07	1	81.80	\$1,351.83	5	80.53
Clarke	\$55.12	6	46.26	\$254.79	2	77.18	\$1,403.89	4	83.63
Frederick	\$116.97	1	98.17	\$149.46	7	45.27	\$1,668.49	1	99.40
Page	\$87.32	3	73.29	\$189.30	6	57.34	\$1,413.52	3	84.21
Rockingham	\$68.72	5	57.68	\$226.61	4	68.64	\$1,508.96	2	89.89
Shenandoah	\$71.07	4	59.65	\$219.19	5	66.39	\$1,349.66	6	80.40
Warren	\$109.76	2	92.12	\$250.10	3	75.76	\$1,238.90	7	73.80
Regional Average	\$79.66		66.86	\$218.62		66.22	\$1,452.02		86.50
STATE AVERAGE	\$119.15		100.00	\$330.14		100.00	\$1,678.63		100.00

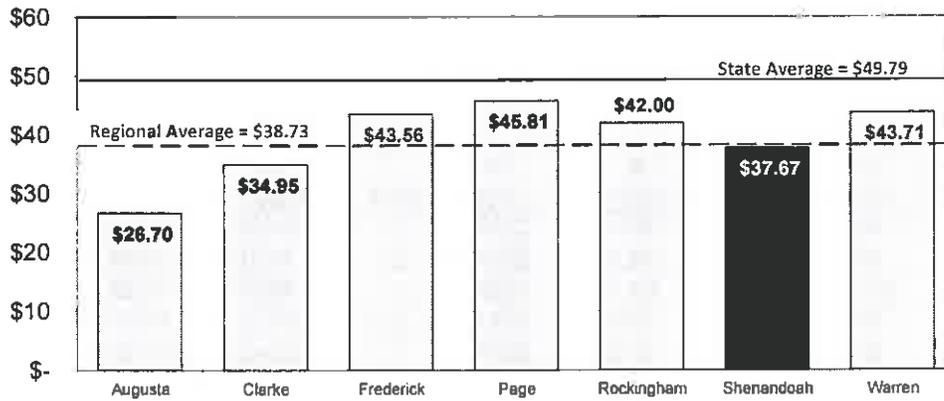
County	Parks, Rec., Culture			Community Dev.			Debt Service		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$34.53	6	43.62	\$18.74	7	14.58	\$979.58	7	36.37
Clarke	\$70.38	2	88.91	\$58.41	1	45.43	\$3,710.13	1	137.75
Frederick	\$67.76	3	85.60	\$29.89	3	23.25	\$2,116.81	4	78.59
Page	\$14.36	7	18.14	\$21.15	6	16.45	\$3,002.01	3	111.46
Rockingham	\$37.00	4	46.74	\$54.66	2	42.52	\$2,067.73	5	76.77
Shenandoah	\$35.04	5	44.26	\$22.20	5	17.27	\$1,776.64	6	65.96
Warren	\$73.91	1	93.37	\$29.68	4	23.09	\$3,439.41	2	127.70
Regional Average	\$46.99		59.36	\$32.57		25.33	\$2,092.07		77.67
STATE AVERAGE	\$79.16		100.00	\$128.56		100.00	\$2,693.41		100.00

OPERATION & MAINTENANCE
How Shenandoah County Ranks Among Seven Area Counties

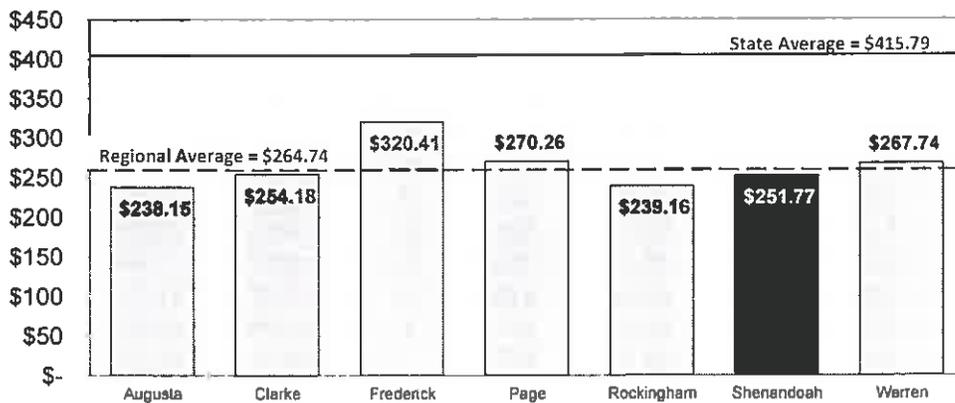
General Government Administration



Judicial Administration



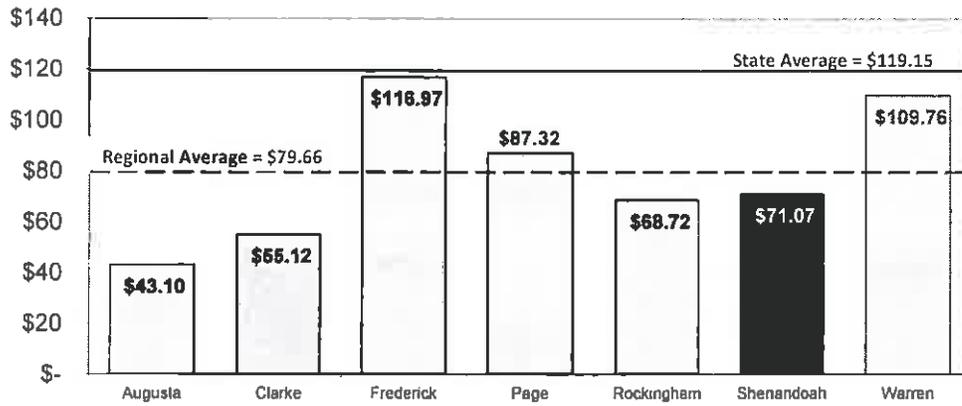
Public Safety



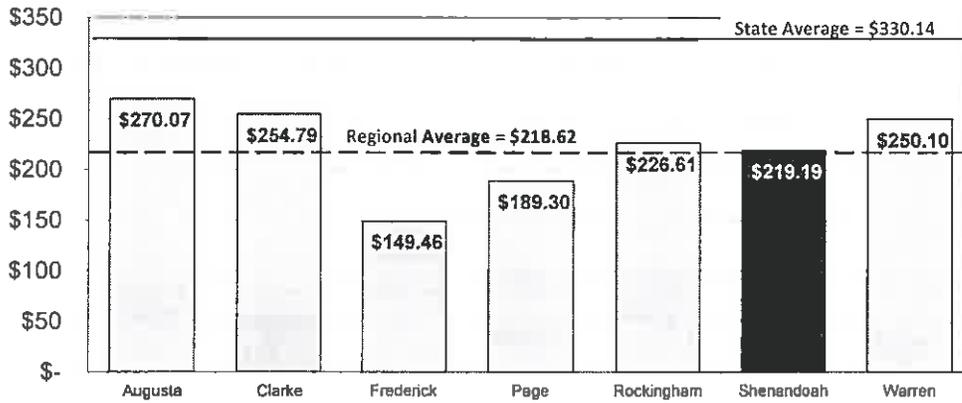
OPERATION & MAINTENANCE

How Shenandoah County Ranks Among Seven Area Counties

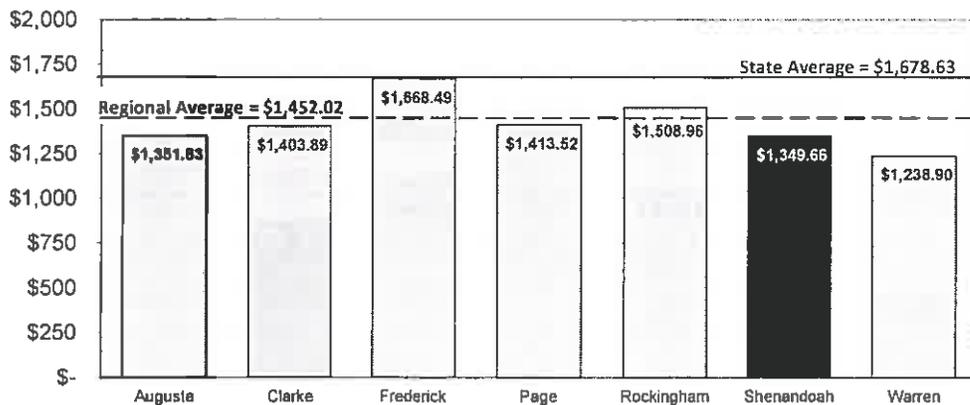
Public Works



Health and Welfare



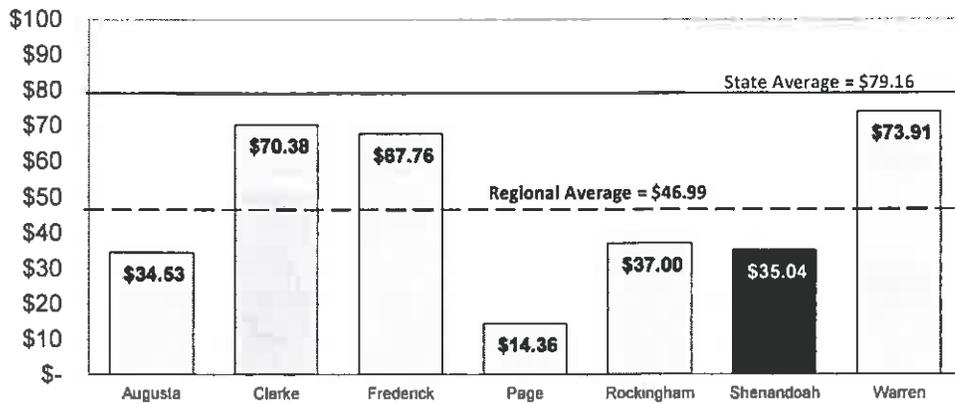
Education



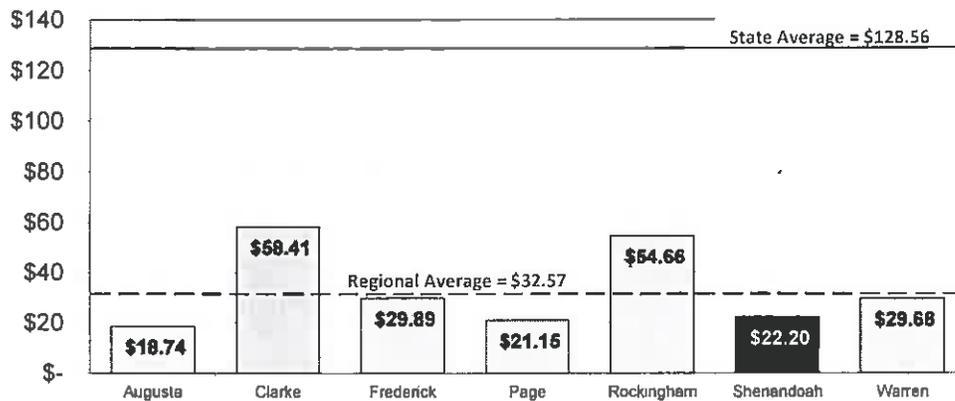
OPERATION & MAINTENANCE

How Shenandoah County Ranks Among Seven Area Counties

Parks, Recreation and Culture



Community Development



Debt Service

