

FY14  
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  
WOODSTOCK, VA 22664



Tel: 540.459.6165 Fax: 540.459.6168

## OFFICE OF COUNTY ADMINISTRATION

*MARY T. PRICE*  
ACTING COUNTY ADMINISTRATOR

### ORDINANCE ADOPTING FISCAL YEAR 2014 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, 2013 and ending June 30, 2014; 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 16<sup>th</sup>, 2013 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 \$55,171,789 be and is hereby adopted pursuant to the following allocations by major categories:

Administration	\$2,525,839
Judicial	\$1,710,829
Public Safety	\$12,369,333
Public Works	\$1,134,398
Health and Welfare	\$853,595
Education	\$44,004
Recreation and Cultural	\$1,311,335
Community Development	\$1,014,357
Non-Departmental	\$365,499
Capital Outlay	\$604,574
Transfers	
Virginia Public Assistance (DSS)	\$975,165
Public Schools	\$23,582,693
Public Schools Debt Service	\$3,243,093
County Debt Service	\$2,210,424
Comprehensive Service Act	\$999,173
Landfill Enterprise Fund	\$2,084,644
North Fork Wastewater Treatment Plant	\$142,834

The School Board budget amount includes \$56,860,574 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$23,132,693 from the County's general revenues and \$450,000 for capital items; with the remaining amount to be funded by such State, Federal, and Miscellaneous revenues as shall be received from time to time for operation of the Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,513,999 is budgeted for School Food Service and \$7,931,842 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, 2013 shall be added to and appropriated for the same program for the fiscal year ending June 30, 2014 if otherwise so permitted by the granting authority.

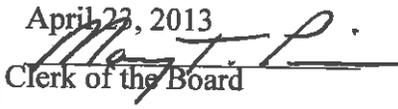
Any additional or new funds received for the Public Schools' identified Special Budgets, where no revenue from the County's general fund is required to help fund any program, shall be added to and appropriated for expenditure upon receipt of such funds.

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

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

Adopted: April 23, 2013

ATTEST:

(Acting) Clerk of the Board 



# County of Shenandoah

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**OFFICE OF COUNTY ADMINISTRATION**

MARY T. PRICE  
 ACTING COUNTY ADMINISTRATOR

ASSISTANT COUNTY ADMINISTRATOR

On the motion of MORRIS, seconded by Baroncelli 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 2013-2014 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	\$269,397
12100	County Administrator	\$504,671
12200	County Attorney	\$100,000
12240	Auditor	\$63,910
12310	Commissioner of the Revenue	\$451,392
12320	Reassessment	\$0
12330	Board of Equalization	\$0
12410	Treasurer	\$551,780
12440	Financial Administration and Technology	\$176,750
12510	Information Systems	\$86,067
12540	GIS	\$99,437
13100	Electoral Board	\$95,925
13200	General Registrar	\$126,510
21100	Circuit Court	\$59,492
21200	General District Court	\$10,600
21300	Magistrates' Office	\$3,025
21500	Juvenile/Domestic Relations	\$17,225
21600	County Clerk/Circuit Court	\$482,006
21700	Sheriff (Courts)	\$589,998
21800	Law Library	\$22,800
22100	Commonwealth's Attorney	\$496,612
22200	Victim-Witness Coordinator	\$29,071



31200	Sheriff (Law Enforcement)	\$3,876,081
31400	E-911 Enforcement/Traffic Control	\$51,350
32200	Volunteer Fire Department	\$769,050
32300	Ambulance & Rescue Services	\$231,461
32400	Forest Fire Extinction Service	\$9,695
32500	Fire/Rescue	\$3,373,649
33100	Sheriff (Corrections & Detention)	\$1,820,395
33300	Juvenile Probation	\$398,484
34410	Code Enforcement	\$368,156
35100	Animal Control	\$138,659
35200	Animal Shelter	\$238,585
35300	Medical Examiner	\$900
35500	Emergency Services/Civil Defense	\$1,092,868
43200	General Properties	\$1,134,398
51100	Local Health Department	\$294,708
52100	Mental Health	\$230,187
53220	State and Local Hospitalization	\$0
53230	Area Agency on Aging	\$83,000
53300	Tax Relief Elderly/Handicapped	\$150,000
53400	County Farm/Home	\$53,700
53500	Support/Social Services	\$42,000
68000	Community Colleges	\$44,004
71200	Parks and Recreation	\$658,241
71500	Operation of TV Translators	\$4,000
72600	Cultural Services	\$6,500
73100	Library Administration	\$642,594
81100	Planning and Zoning	\$367,768
81500	Economic Development	\$72,353
81550	Tourism	\$184,790
81600	Litter Control Program	\$0
82400	Soil/Water Conservation District	\$237,475
82700	Gypsy Moth Control Program	\$1,300
83500	Cooperative Extension Service	\$150,671
91100	Judgments and Settlements	\$250
92100	Revenue Refunds/Suspense Accounts	\$11,600
92200	Transfer (Suspense Account)	\$353,649
94000	Capital Outlay	\$604,574
	Subtotal – General Government	\$21,933,763
	Local Government Transfers	
Fund 140	Virginia Public Assistance (DSS)	\$975,165
Fund 205	Public Schools	\$23,582,693
Fund 208	Public Schools Debt Service	\$3,243,093



Fund 209	County Debt Service	\$2,210,424
Fund 250	Comprehensive Service Act	\$999,173
Fund 505	Landfill Enterprise Fund	\$2,084,644
Fund 501	North Fork Wastewater Treatment Plant	\$142,834
	Subtotal Local Government Transfers	\$33,238,026
	Grand Total – General Operating Fund	\$55,171,789

Fund 140: Virginia Public Assistance Fund (DSS)

999-5310-01 Virginia Public Assistance (DSS) – Local Transfer \$ 975,165

999-5310-01 Virginia Public Assistance (DSS) – Other Sources \$ 3,274,107

Grand Total – Virginia Public Assistance (DSS) \$ 4,249,272

Fund 205: School Operating Fund

999-6100 Operations – Local Transfers \$23,132,693

999-6100 Operations – Local Transfers - CIP \$ 450,000

999-6100 Operations – Other Sources \$33,277,881

999-6100 Special Budgets - Other Sources \$ 7,931,842

Grand Total – School Operating Fund \$64,792,416

Fund 207: School Cafeteria Fund

999-65100-9201 School Fund Services – Other Sources \$ 2,513,999

Grand Total – School Fund Services \$ 2,513,999

Fund 208: School Debt Service Fund

999 School Debt Service – Local Transfer \$ 3,243,093

Grand Total – School Debt Service \$ 3,243,093

Fund 209: County Debt Service Fund

999 County Debt Service – Local Transfer \$ 2,210,424

Grand Total – County Debt Service \$ 2,210,424

Fund 222: Landfill Contingency Fund

4230 - 01 Landfill Contingency Fund \$ 0

Grand Total – Landfill Contingency Fund \$ 0



<b>Fund 250:</b>	<b>Comprehensive Services Act Fund</b>		
	999-53600	Comprehensive Services Act – Local Transfer	\$ 999,173
	999-53600	Comprehensive Services Act – Other Sources	<u>\$ 1,741,400</u>
		<b>Grand Total – Comprehensive Services Act</b>	<b>\$ 2,740,573</b>
<b>Fund 505:</b>	<b>Landfill Enterprise Fund</b>		
	505-42400	Landfill Enterprise Fund – Local Transfer	\$ 984,644
	505-42400	Landfill Enterprise Fund – Other Sources	<u>\$ 1,100,000</u>
		<b>Grand Total – Comprehensive Services Act</b>	<b>\$ 2,084,644</b>
<b>Fund 501:</b>	<b>Comprehensive Services Act Fund</b>		
	501-42700	NFWTP Enterprise – Local Transfer	\$ 92,834
	501-42700	NFWTP Enterprise – Other Sources	<u>\$ 50,000</u>
		<b>Grand Total – Comprehensive Services Act</b>	<b>\$ 142,834</b>
<b>Fund 302:</b>	<b>Capital Projects Fund</b>		
	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>
		<b>Grand Total – Capital Projects Fund</b>	<b>\$ 0</b>
<b>Fund 304:</b>	<b>County Capital Reserve Funds</b>		
	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>\$</u>	<u>0</u>
	Grand Total – County Capital Reserve Fund	\$	0

Grand Total – Appropriations (All Fund)	\$137,149,044
Less Local Government Transfers	<u>(\$ 33,238,026)</u>
Remaining Appropriations	\$103,911,018

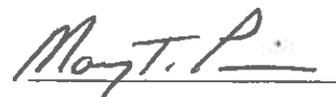


## CERTIFICATE

The undersigned Mary T. Price, Acting County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of an Ordinance adopting **Budget Appropriations from the General Fund** after due publication at a regular meeting duly held and called on April 23, 2013 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			

April 23, 2013



Mary T. Price  
Acting County Administrator



## TAX RATE ORDINANCE

*Whereas*, under § 15.2-2503 of the Code of Virginia, the County must adopt property tax rates annually, and

*Whereas*, after a public hearing duly advertised in accordance with Va. Code, § 58.1-3007, this Board is of the opinion that the tax rates shown below should be adopted,

*Now, therefore*, be it ordained by the Board of Supervisors of Shenandoah County, Virginia, that

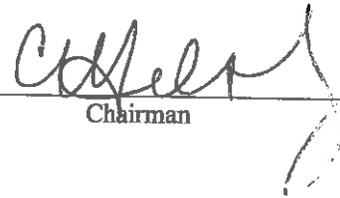
1. The property tax rates for calendar-year 2013 shall be as follows:

Real Property .....	\$0.54
Personal Property .....	\$3.50
Machinery and Tools .....	\$3.15
Merchants Capital .....	\$0.60
Mobile Homes .....	\$0.54

all per \$100 of assessed valuation.

2. This ordinance shall take effect immediately.

*Ordained* this 23<sup>th</sup> day of April, 2013.

  
\_\_\_\_\_  
Chairman

ATTEST:

  
\_\_\_\_\_  
Acting Clerk of the Board



# County of Shenandoah

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## OFFICE OF COUNTY ADMINISTRATION

DOUGLAS C. WALKER  
COUNTY ADMINISTRATOR

MARY T. PRICE  
ASSISTANT COUNTY ADMINISTRATOR

## FISCAL YEAR 2014 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, 2013, and ending June 30, 2014, 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 16, 2013, to take public comments regarding said annual budget: now therefore

BE IT RESOLVED, that the FY14 annual fiscal plan (budget) in the amount of \$1,654,050 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact; and

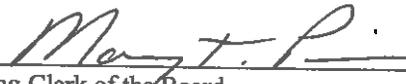
BE IT FURTHER RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2013 shall be as follows:

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

\*\*\*\*\*

Adopted: April 23, 2013

ATTEST:

  
Acting Clerk of the Board



# County of Shenandoah

## BOARD OF SUPERVISORS

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## OFFICE OF COUNTY ADMINISTRATION

DOUGLAS C. WALKER  
COUNTY ADMINISTRATOR

MARY T. PRICE  
ASSISTANT COUNTY ADMINISTRATOR

### FISCAL YEAR 2014 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, 2013, and ending June 30, 2014, 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 16, 2013 to take public comments regarding said annual budget: now therefore

BE IT RESOLVED, that the FY14 annual fiscal plan (budget) in the amount of \$789,526 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact; and

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

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

\*\*\*\*\*

Adopted: April 23, 2013

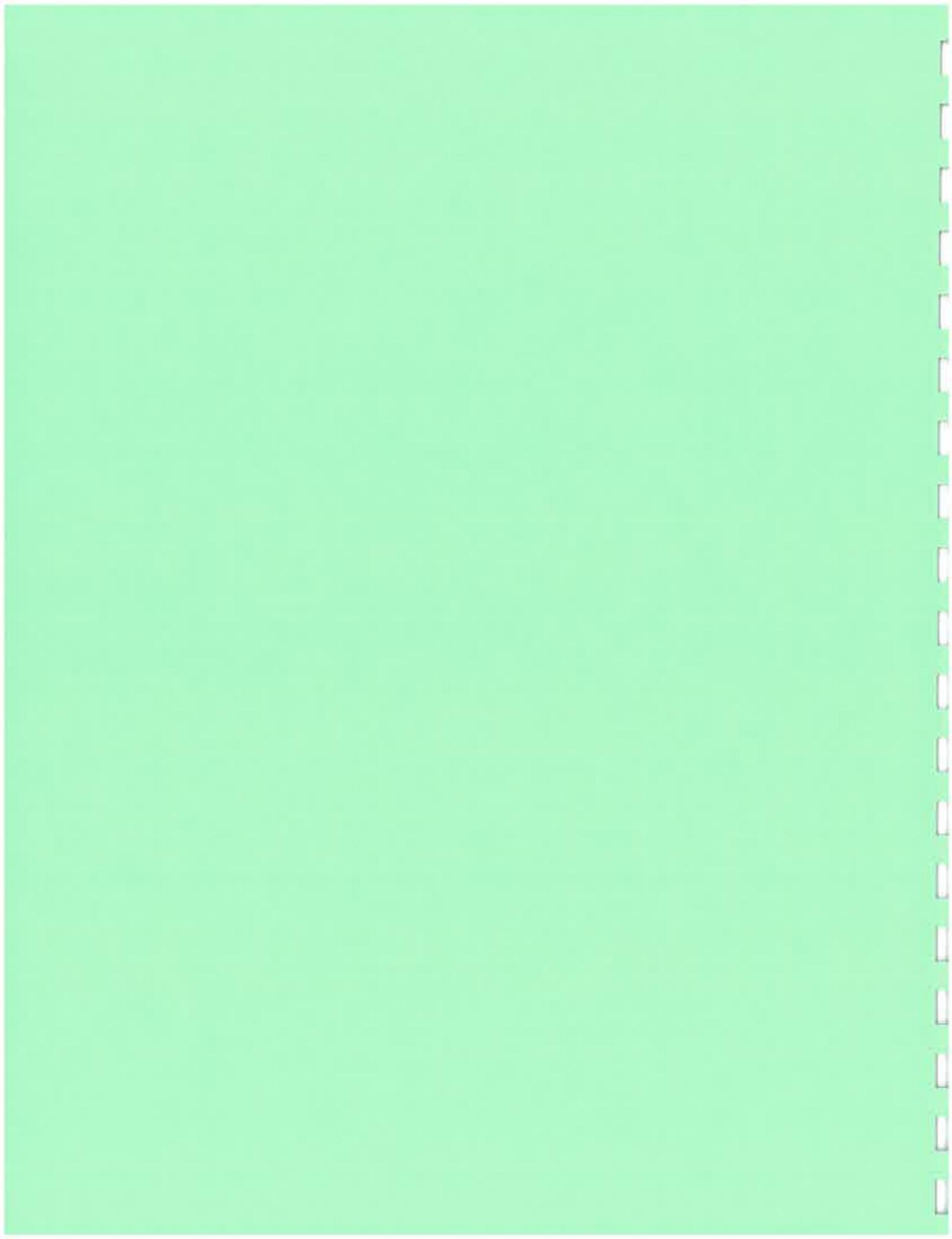
ATTEST:

  
Acting 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, 2012  
by State Auditor of Public Accounts, 2013

**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	\$46,520,583	\$1,104.64	72	49.28	\$2,040.15	62.03
State Revenue	\$40,193,320	\$954.39	70	42.58	\$1,015.90	30.89
Federal (Pass - Through)	\$7,493,783	\$177.40	72	7.94	\$192.62	5.86
Federal (Direct Aid)	\$196,527	\$4.67	47	0.21	\$40.35	1.23

**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	\$33,009,862	\$783.82	58	70.96	\$1,415.11	69.36
Other Local Taxes	\$5,162,315	\$122.58	69	11.10	\$310.37	15.21
Permits, Fees, Licenses	\$321,647	\$7.64	48	0.69	\$25.35	1.24
Fines & Forfeitures	\$77,345	\$1.84	70	0.17	\$10.98	0.54
Charges for Services	\$6,789,998	\$161.23	56	14.60	\$218.53	10.71
Earned Interest & Rent	\$253,568	\$6.02	70	0.55	\$24.98	1.22
Miscellaneous	\$905,948	\$21.51	73	1.95	\$34.84	1.71

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



**EXPENDITURES  
FOR OPERATIONS AND MAINTENANCE**

Shenandoah County					Average For All 95 Counties
<b>General Categories</b>	<b>Amount</b>	<b>Per Capita</b>	<b>Rank Per Capita</b>	<b>% Of Average</b>	<b>Per Capita</b>
Gen. Gov't. Admin.	\$2,166,621	\$51.45	88	42.78	\$120.26
Judicial Admin.	\$1,683,051	\$39.96	87	39.96	\$50.21
Public Safety	\$11,854,295	\$281.48	55	66.23	\$425.01
Public Works	\$4,042,088	\$95.98	47	80.49	\$119.24
Health & Welfare	\$9,514,032	\$225.91	76	67.84	\$333.02
Education	\$58,344,785	\$1,385.40	55	80.66	\$1,717.61
Parks, Rec., & Culture	\$1,488,489	\$35.34	47	42.96	\$82.27
Community Development	\$954,308	\$22.66	81	17.40	\$130.24
<b>TOTAL</b>	<b>\$90,047,669</b>	<b>2,138.19</b>	<b>79</b>	<b>65.01</b>	<b>\$3,289.02</b>

<b>Specific Categories</b>	<b>Amount</b>	<b>Per Capita</b>	<b>Rank Per Capita</b>	<b>% Of Average</b>	<b>Per Capita</b>
Legislation	\$296,116	7.03	33	129.26	\$5.44
Gen. & Fin. Admin.	\$1,667,283	39.59	89	36.13	\$109.58
Board of Election	\$203,222	4.83	74	92.04	\$5.24
Courts	\$1,226,797	29.13	77	78.91	\$36.92
Commonwealth's Atty.	\$456,254	10.83	87	81.48	\$13.30
Law Enforcement	\$3,899,263	92.59	71	59.16	\$156.52
Fire & Rescue	\$3,976,806	94.43	27	69.80	\$135.28
Corrections & Detention	\$2,116,163	50.25	84	53.84	\$93.32
Inspections	\$454,004	10.78	42	77.59	\$13.89
Other Protection	\$1,408,059	33.43	29	128.62	\$26.00
Solid Waste	\$2,938,780	69.78	34	127.25	\$54.84
Maint., Build. & Ground	\$1,103,308	26.20	55	71.59	\$36.59
Health	\$288,760	6.86	74	30.08	\$22.80
Mental Health	\$2,862,373	67.97	81	54.76	\$124.11
Other Wel./Soc. Serv.	\$6,362,899	151.09	52	81.18	\$186.11
Educ. - Instruction	\$44,642,925	1,060.05	45	81.40	\$1,302.33
Educ. - Admin./Health	\$2,021,086	47.99	76	67.94	\$70.64
Educ. - Pupil Tranps.	\$4,310,657	102.36	48	97.27	\$105.23
Educ. - Oper. & Maint.	\$5,148,965	122.26	74	75.77	\$161.36
Educ. - Food Serv./Other	\$2,185,328	51.89	84	66.94	\$77.52
Educ - Comm. College	\$35,824	0.85	29	155.58	\$0.55
Parks & Recreation	\$870,781	20.68	38	41.42	\$49.92
Cultural Enrichment	\$23,317	0.55	40	13.57	\$4.08
Public Libraries	\$594,391	14.11	68	49.94	\$28.26
Planning & Comm. Dev.	\$599,847	14.24	87	11.40	\$124.96
Environmental Mgt.	\$233,011	5.53	16	145.79	\$3.80
Coop. Ext. Serv.	\$121,450	2.88	34	194.24	\$1.48

<b>OUTSTANDING DEBT</b>					
Outstanding Debt.	\$73,623,617	1,748.20	54	63.41	\$2,757.06

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



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

Information Source:  
Comparative Report of Local Governments, Year Ended June 30, 2012  
by State Auditor of Public Accounts, 2013

**REVENUE**

	Local Revenue			State Revenue			Federal Revenue		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$974.19	7	47.75	\$989.04	4	97.36	\$232.13	2	99.64
Clarke	\$1,573.39	1	77.12	\$936.02	7	92.14	\$155.57	7	66.78
Frederick	\$1,514.44	2	74.23	\$1,096.81	1	107.96	\$189.86	4	81.50
Page	\$1,122.65	5	55.03	\$1,072.98	2	105.62	\$242.93	1	104.28
Rockingham	\$1,249.72	4	61.26	\$1,027.96	3	101.19	\$198.17	3	85.06
<b>Shenandoah</b>	<b>\$1,104.64</b>	<b>6</b>	<b>54.15</b>	<b>\$954.39</b>	<b>6</b>	<b>93.95</b>	<b>\$182.61</b>	<b>6</b>	<b>78.38</b>
Warren	\$1,279.72	3	62.73	\$962.25	5	94.72	\$184.81	5	79.33
Regional Average	\$1,241.60		60.86	\$1,018.73		100.28	\$201.51		86.50
STATE AVERAGE	\$2,040.15		100.00	\$1,015.90		100.00	\$232.97		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	\$602.51	7	42.58	\$179.03	3	57.68	\$6.61	7	26.07
Clarke	\$1,250.17	1	88.34	\$127.71	4	41.15	\$16.67	1	65.76
Frederick	\$957.05	2	67.63	\$340.67	1	109.76	\$12.26	3	48.36
Page	\$797.19	5	56.33	\$115.56	7	37.23	\$6.74	6	26.59
Rockingham	\$878.31	4	62.07	\$123.06	5	39.65	\$8.96	4	35.35
<b>Shenandoah</b>	<b>\$783.82</b>	<b>6</b>	<b>55.39</b>	<b>\$122.58</b>	<b>6</b>	<b>39.49</b>	<b>\$7.64</b>	<b>5</b>	<b>30.14</b>
Warren	\$904.53	3	63.92	\$180.74	2	58.23	\$14.00	2	55.23
Regional Average	\$838.75		59.27	\$190.21		61.28	\$9.76		38.50
STATE AVERAGE	\$1,415.11		100.00	\$310.37		100.00	\$25.35		100.00

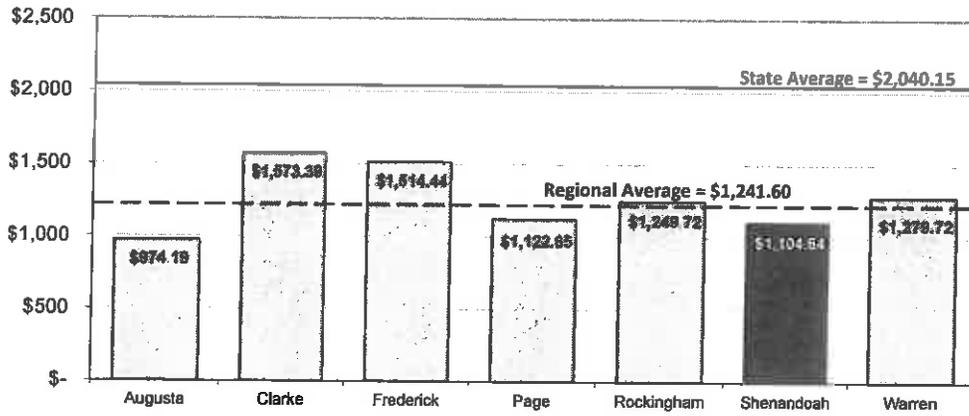
County	Charges for Services			Revenue From Use of Money/Property			Miscellaneous		
	Per Capita	Rank	% of State	Per Capita	Rank	% of State	Per Capita	Rank	% of State
Augusta	\$154.70	5	70.79	\$9.83	5	39.35	\$18.66	3	53.56
Clarke	\$132.37	7	60.57	\$10.30	3	41.23	\$10.65	6	30.57
Frederick	\$173.37	3	79.33	\$10.23	4	40.95	\$16.97	4	48.71
Page	\$187.98	2	86.02	\$2.82	7	11.29	\$8.56	7	24.57
Rockingham	\$206.80	1	94.63	\$14.69	1	58.81	\$14.34	5	41.16
<b>Shenandoah</b>	<b>\$161.23</b>	<b>4</b>	<b>73.78</b>	<b>\$6.02</b>	<b>6</b>	<b>24.10</b>	<b>\$21.51</b>	<b>2</b>	<b>61.74</b>
Warren	\$135.34	6	61.93	\$11.03	2	44.16	\$33.42	1	95.92
Regional Average	\$170.59		78.06	\$10.20		40.83	\$18.23		52.32
STATE AVERAGE	\$218.53		100.00	\$24.98		100.00	\$34.84		100.00



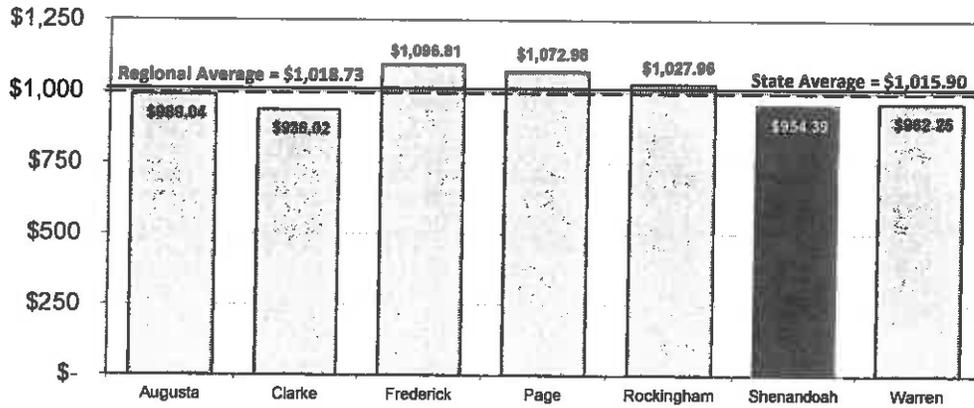
# REVENUE

## How Shenandoah County Ranks Among Seven Area Counties

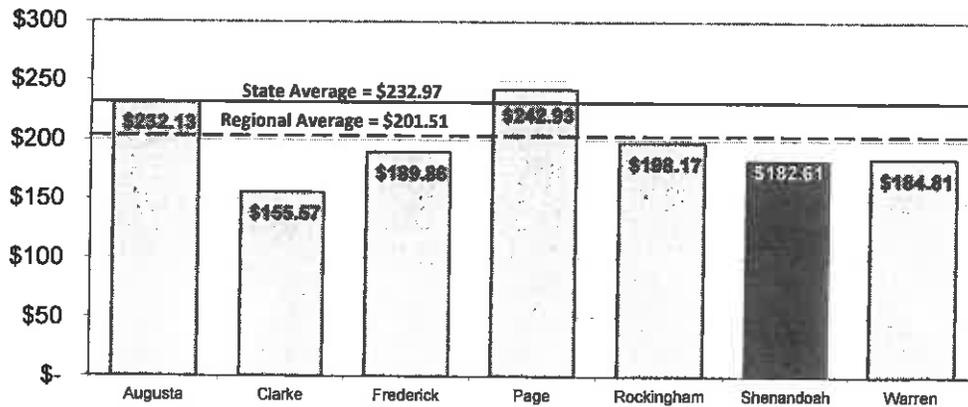
### Local Revenue



### State Revenue



### Federal Revenue

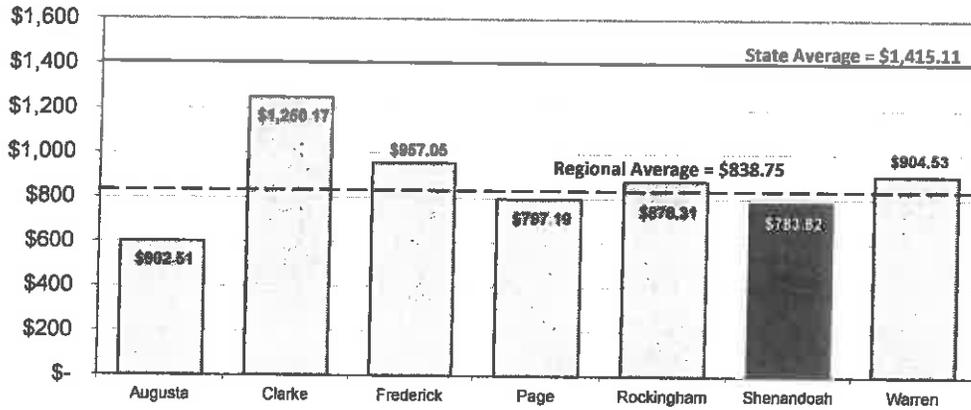




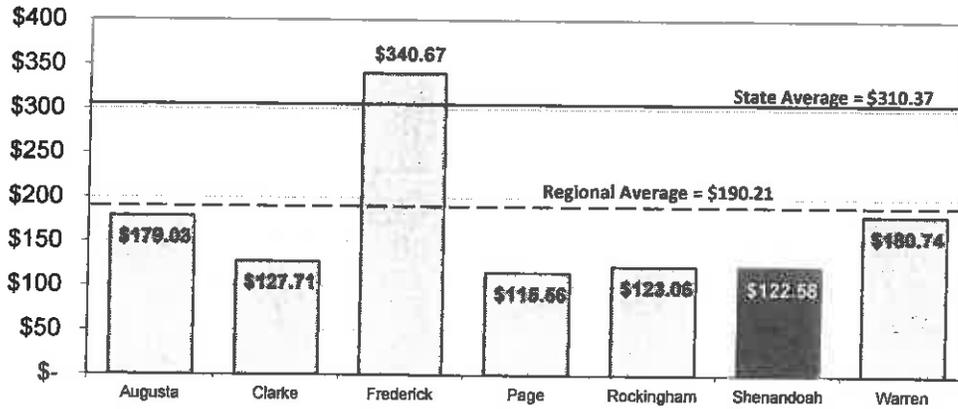
# REVENUE

## How Shenandoah County Ranks Among Seven Area Counties

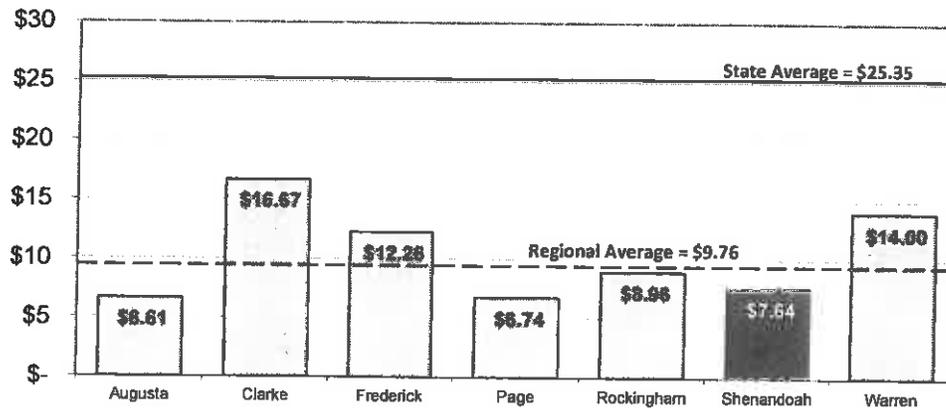
### General Property Taxes



### Other Local Taxes



### Permits, Fees & Licenses

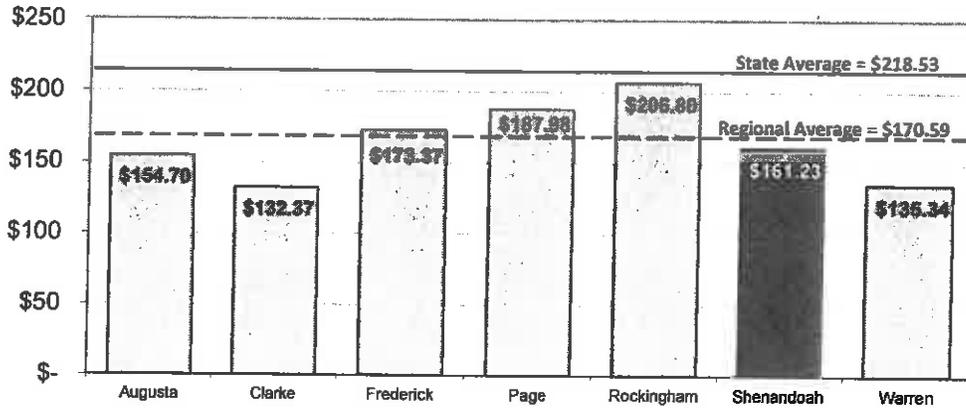




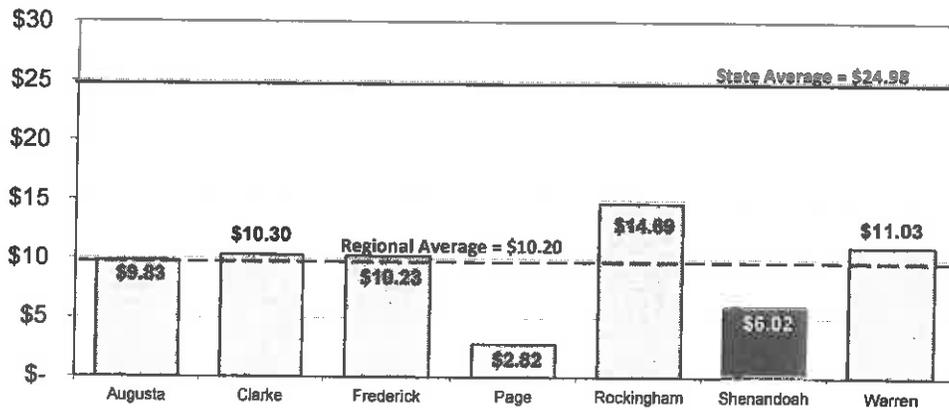
# REVENUE

## How Shenandoah County Ranks Among Seven Area Counties

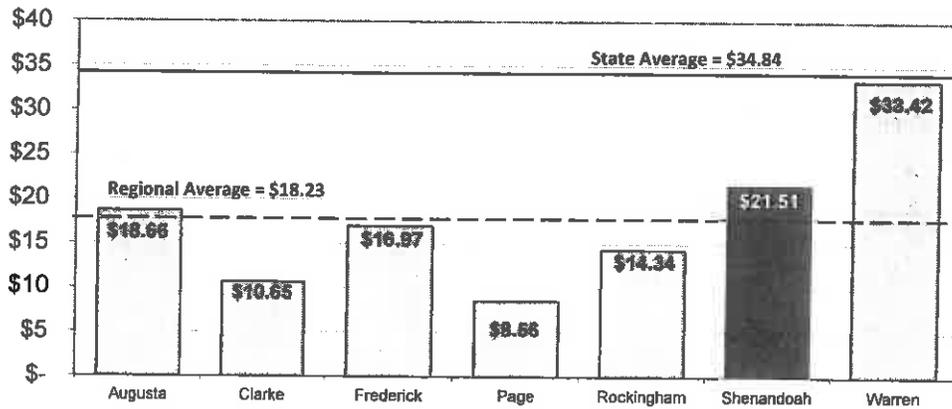
### Charges for Services



### 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, 2012

By State Auditor of Public Accounts, 2013

**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	\$56.87	5	47.29	\$26.60	7	52.98	\$258.67	6	60.86
Clarke	\$118.13	1	98.23	\$36.03	6	71.76	\$263.79	5	62.07
Frederick	\$85.06	3	70.73	\$47.55	1	94.70	\$338.12	1	79.56
Page	\$90.16	2	74.97	\$45.68	2	90.98	\$299.97	2	70.58
Rockingham	\$47.79	7	39.74	\$43.01	4	85.66	\$239.10	7	56.26
<b>Shenandoah</b>	<b>\$51.45</b>	<b>6</b>	<b>42.78</b>	<b>\$39.96</b>	<b>5</b>	<b>79.59</b>	<b>\$281.48</b>	<b>3</b>	<b>66.23</b>
Warren	\$76.48	4	63.60	\$43.98	3	87.59	\$267.30	4	62.89
Regional Average	\$67.53		56.15	\$40.20		80.06	\$279.14		65.68
STATE AVERAGE	\$120.26		100.00	\$50.21		100.00	\$425.01		100.00

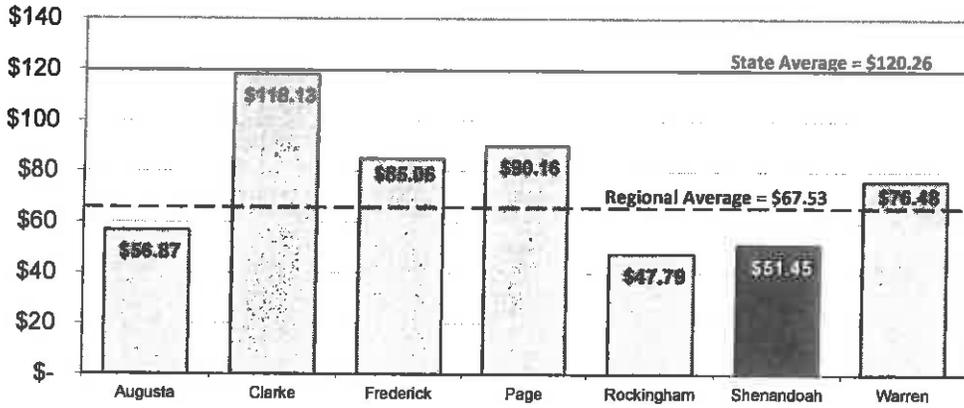
County	Public Works			Health and Welfare			Education		
	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average	Per Capita	Rank	% of Average
Augusta	\$42.82	7	35.91	\$275.16	1	82.63	\$1,343.20	6	78.20
Clarke	\$60.75	6	50.95	\$251.61	3	75.55	\$1,359.80	5	79.17
Frederick	\$115.18	1	96.60	\$150.21	7	45.11	\$1,693.26	1	98.58
Page	\$100.92	3	84.64	\$182.83	6	54.90	\$1,434.92	3	83.54
Rockingham	\$73.57	5	61.70	\$229.96	4	69.05	\$1,547.41	2	90.09
<b>Shenandoah</b>	<b>\$95.98</b>	<b>4</b>	<b>80.49</b>	<b>\$225.91</b>	<b>5</b>	<b>67.84</b>	<b>\$1,385.40</b>	<b>4</b>	<b>80.66</b>
Warren	\$111.23	2	93.28	\$253.63	2	76.16	\$1,226.55	7	71.41
Regional Average	\$84.67		71.01	\$221.10		66.39	\$1,467.55		85.44
STATE AVERAGE	\$119.24		100.00	\$333.02		100.00	\$1,717.61		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	\$36.71	4	44.62	\$18.62	7	14.30	\$1,002.23	7	36.35
Clarke	\$71.42	2	86.81	\$51.14	1	39.27	\$3,483.87	1	126.36
Frederick	\$68.60	3	83.38	\$21.64	6	16.62	\$2,198.30	4	79.73
Page	\$15.86	7	19.28	\$24.84	4	19.07	\$2,905.69	3	105.39
Rockingham	\$35.81	5	43.53	\$43.16	2	33.14	\$1,942.48	5	70.45
<b>Shenandoah</b>	<b>\$35.34</b>	<b>6</b>	<b>42.96</b>	<b>\$22.66</b>	<b>5</b>	<b>17.40</b>	<b>\$1,748.20</b>	<b>6</b>	<b>63.41</b>
Warren	\$74.67	1	90.76	\$31.02	3	23.82	\$3,352.63	2	121.60
Regional Average	\$47.67		57.94	\$28.34		21.76	\$2,060.16		74.72
STATE AVERAGE	\$82.27		100.00	\$130.24		100.00	\$2,757.06		100.00

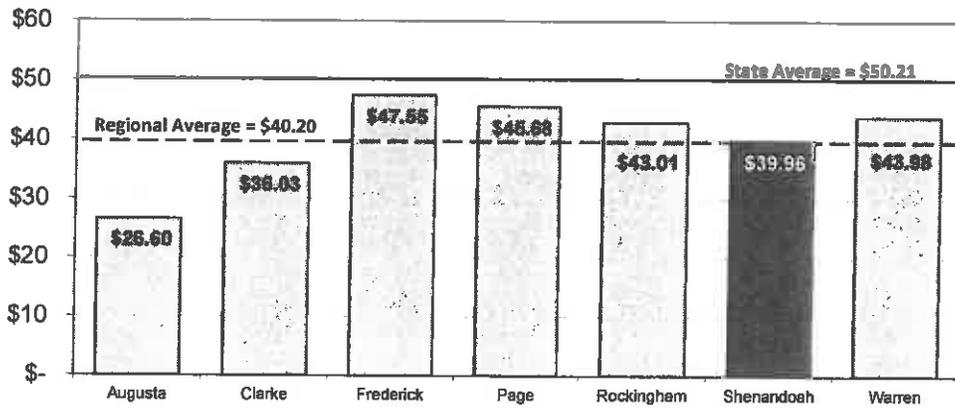


**OPERATION & MAINTENANCE**  
**How Shenandoah County Ranks Among Seven Area Counties**

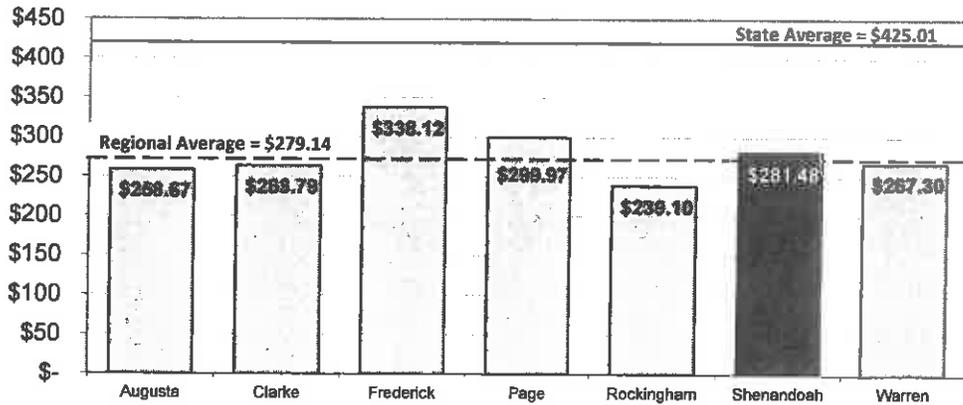
**General Government Administration**



**Judicial Administration**



**Public Safety**

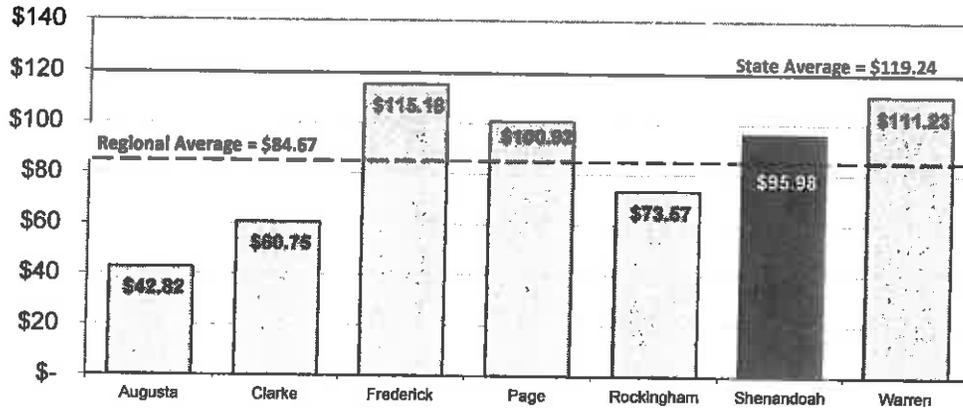




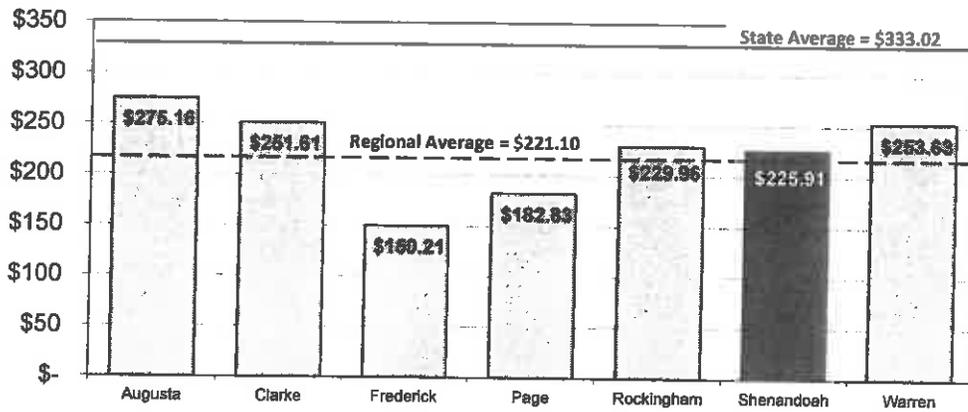
## OPERATION & MAINTENANCE

### How Shenandoah County Ranks Among Seven Area Counties

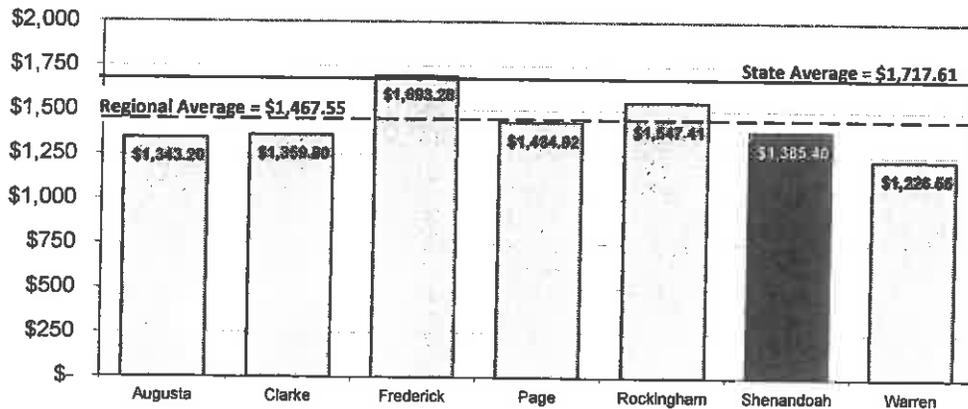
#### Public Works



#### Health and Welfare



#### Education

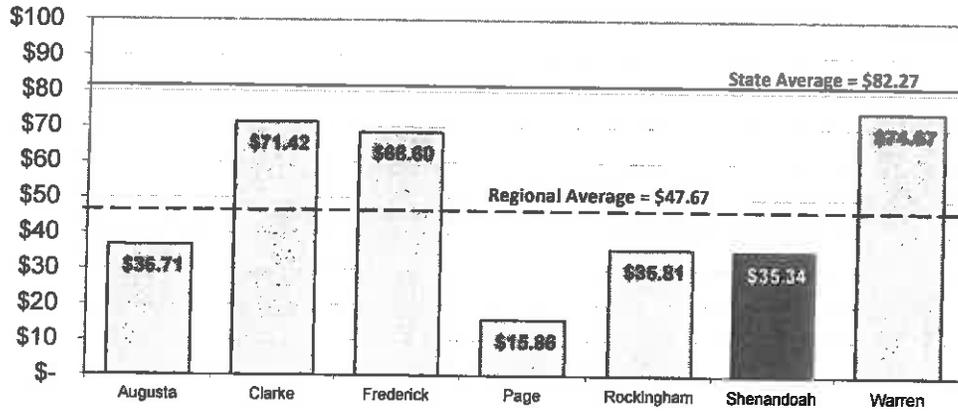




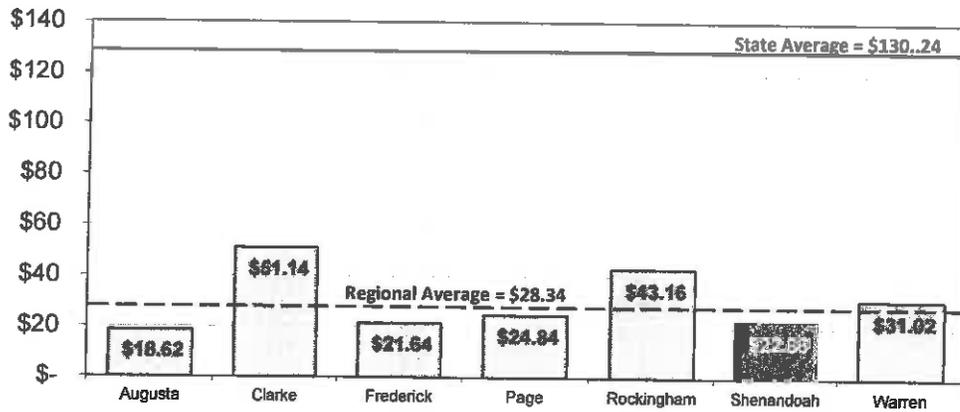
## OPERATION & MAINTENANCE

### How Shenandoah County Ranks Among Seven Area Counties

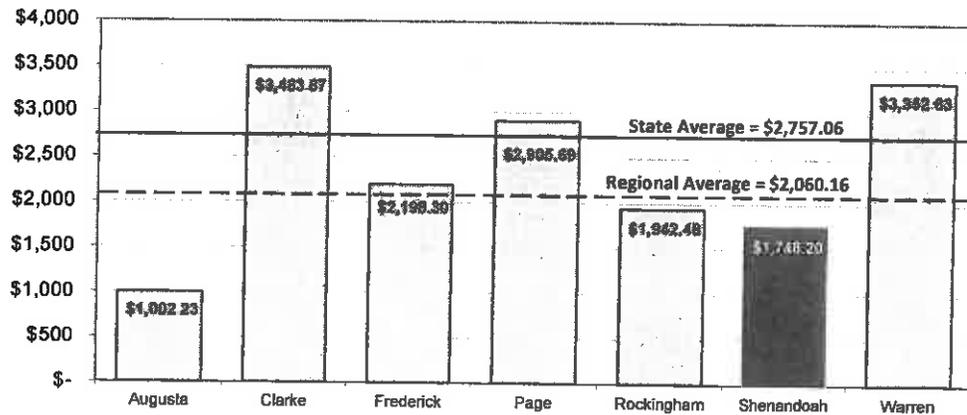
#### Parks, Recreation and Culture



#### Community Development



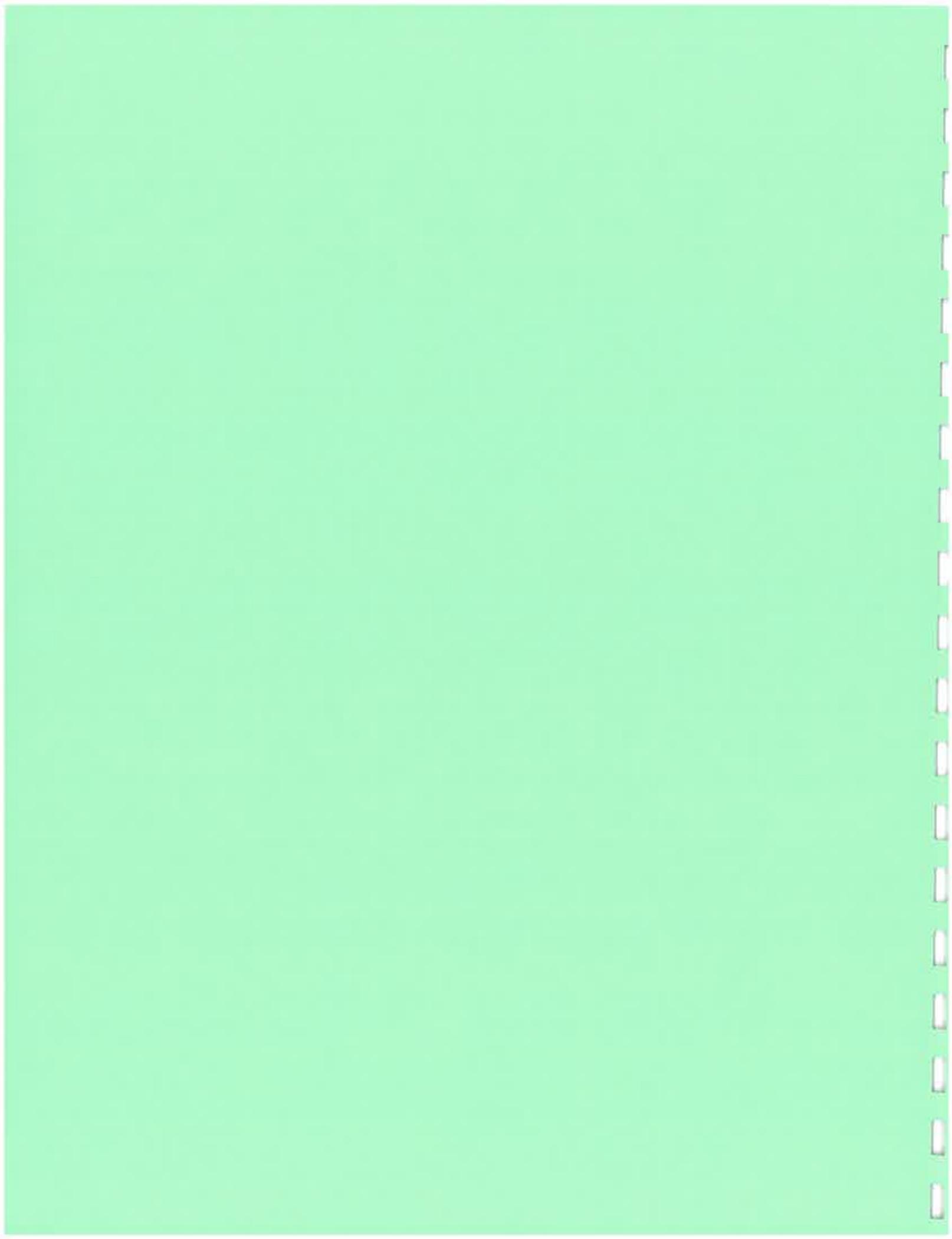
#### Debt Service





**TAB B**

**FINANCIAL BALANCE SHEET**



COUNTY OF SHENANDOAH, VIRGINIA  
Statement of Net Assets  
June 30, 2012

Exhibit 1

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Library
<b>ASSETS</b>					
Cash and cash equivalents	\$ 19,309,238	\$ 1,610,918	\$ 20,920,156	\$ 6,353,956	\$ 293,322
Cash in custody of others	12,175	-	12,175	-	10,623
Restricted assets-customer deposits	-	16,250	16,250	-	-
Receivables (net of allowance for uncollectibles):					
Taxes receivable	19,653,420	437,094	20,090,514	-	-
Accounts receivable	819,959	317,980	1,137,939	1,254,159	7,927
Internal balances	3,997	(3,997)	-	-	-
Due from component unit	2,761,810	-	2,761,810	-	-
Due from other governmental units	1,749,056	-	1,749,056	1,305,165	-
Inventories	-	-	-	81,355	-
Prepaid items	88,905	46,075	134,980	10,051	8,026
Deposits	-	-	-	5,000	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	2,887,739	60,639	2,948,378	-	-
Bond issue costs (net of amortization)	327,284	33,989	361,273	-	-
Capital assets (net of accumulated depreciation):					
Land	1,008,987	503,500	1,512,487	6,165,275	-
Buildings	38,176,493	1,251,000	39,427,493	35,040,486	215,670
Wells, lines, reservoirs	-	3,233,556	3,233,556	-	-
Machinery and equipment	2,641,766	3,725,451	6,367,217	771,126	18,240
Construction in progress	6,944,988	470,073	7,415,061	-	-
Total assets	\$ 96,385,817	\$ 11,702,528	\$ 108,088,345	\$ 50,986,573	\$ 553,808
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 1,057,971	\$ 318,057	\$ 1,376,028	\$ 5,277,209	\$ 431
Accrued interest payable	668,353	14,788	683,141	-	-
Due to primary government	-	-	-	2,761,810	-
Unearned revenue	17,138,614	278,397	17,417,011	-	-
Deposits payable	-	16,250	16,250	-	-
Long-term liabilities:					
Due within one year	4,196,942	293,601	4,490,543	220,193	-
Due in more than one year	52,887,154	14,111,148	66,998,302	1,914,579	-
Total liabilities	\$ 75,949,034	\$ 15,032,241	\$ 90,981,275	\$ 10,173,791	\$ 431
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	\$ (352,810)	\$ 6,106,858	\$ 5,754,048	\$ 41,976,887	\$ 233,910
Restricted for:					
Asset forfeiture	3,896,099	-	3,896,099	-	-
Unrestricted (deficit)	16,893,494	(9,436,571)	7,456,923	(1,164,105)	319,467
Total net assets	\$ 20,436,783	\$ (3,329,713)	\$ 17,107,070	\$ 40,812,782	\$ 553,377

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, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>				
Governmental activities:				
General government administration	\$ 2,714,331	\$ 41,362	\$ 289,417	\$ -
Judicial administration	1,908,573	258,918	598,445	-
Public safety	11,627,376	73,224	3,099,582	783,348
Public works	1,840,310	-	15,317	52,557
Health and welfare	7,462,916	-	4,031,093	-
Education	25,310,174	388,851	-	-
Parks, recreation, and cultural	1,528,660	454,494	9,361	-
Community development	745,870	321,647	-	575,458
Interest on long-term debt	2,845,792	-	-	-
Total governmental activities	\$ 55,984,002	\$ 1,538,496	\$ 8,043,215	\$ 1,411,363
Business-type activities:				
Stoney Creek Sanitary District	\$ 1,447,136	\$ 938,358	\$ -	\$ 80,567
Toms Brook Maurertown Sanitary District	764,205	596,127	-	248,500
North Fork Wastewater	169,990	132,693	-	-
Landfill	2,768,790	1,081,369	-	-
Total business-type activities	5,150,121	2,748,547	-	329,067
Total primary government	\$ 61,134,123	\$ 4,287,043	\$ 8,043,215	\$ 1,740,430
<b>COMPONENT UNITS:</b>				
School Board	\$ 59,584,911	\$ 2,944,580	\$ 32,265,055	\$ 471,198
Library	807,648	32,070	781,925	-
Total component units	\$ 60,392,559	\$ 2,976,650	\$ 33,046,980	\$ 471,198

General revenues:  
General property taxes  
Local sales tax  
Consumer utility taxes  
Motor vehicle licenses  
Tax on recordation and wills  
Other local taxes  
Unrestricted revenues from use of money and property  
Miscellaneous  
Grants and contributions not restricted to specific programs  
Transfers  
Total general revenues and transfers  
Change in net 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
\$ (2,383,552)	\$ -	\$ (2,383,552)	\$ -	\$ -
(1,051,210)	-	(1,051,210)	-	-
(7,671,222)	-	(7,671,222)	-	-
(1,772,436)	-	(1,772,436)	-	-
(3,431,823)	-	(3,431,823)	-	-
(24,921,323)	-	(24,921,323)	-	-
(1,064,805)	-	(1,064,805)	-	-
151,235	-	151,235	-	-
(2,845,792)	-	(2,845,792)	-	-
<u>\$ (44,990,928)</u>	<u>\$ -</u>	<u>\$ (44,990,928)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ (428,211)	\$ (428,211)	\$ -	\$ -
-	80,422	80,422	-	-
-	(37,297)	(37,297)	-	-
-	(1,687,421)	(1,687,421)	-	-
-	(2,072,507)	(2,072,507)	-	-
<u>\$ (44,990,928)</u>	<u>\$ (2,072,507)</u>	<u>\$ (47,063,435)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (23,904,078)	\$ -
-	-	-	-	6,347
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,904,078)</u>	<u>\$ 6,347</u>
\$ 33,793,896	\$ 562,552	\$ 34,356,448	\$ -	\$ -
3,168,917	-	3,168,917	-	-
1,962,053	-	1,962,053	-	-
826,120	-	826,120	-	-
258,430	-	258,430	-	-
164,242	-	164,242	-	-
258,340	23,331	281,671	1,806	69
1,237,842	89,893	1,327,735	282,112	6,428
3,959,108	-	3,959,108	24,624,435	5,317
7,002,886	(7,002,886)	-	-	-
<u>\$ 52,631,834</u>	<u>\$ (6,327,110)</u>	<u>\$ 46,304,724</u>	<u>\$ 24,908,353</u>	<u>\$ 11,814</u>
\$ 7,640,906	\$ (8,399,617)	\$ (758,711)	\$ 1,004,275	\$ 18,161
12,795,877	5,069,904	17,865,781	39,808,507	535,216
<u>\$ 20,436,783</u>	<u>\$ (3,329,713)</u>	<u>\$ 17,107,070</u>	<u>\$ 40,812,782</u>	<u>\$ 553,377</u>



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**FUND FINANCIAL STATEMENTS**



COUNTY OF SHENANDOAH, VIRGINIA  
 Balance Sheet  
 Governmental Funds  
 June 30, 2012

Exhibit 3

	Primary Government			Total Governmental Funds
	General	Capital Projects	Total Nonmajor Funds	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,101,556	\$ 8,071,116	\$ 136,566	\$ 19,309,238
Cash in custody of others	12,175	-	-	12,175
Receivables (net of allowance for uncollectibles):				
Taxes receivable	19,653,420	-	-	19,653,420
Accounts receivable	817,329	-	2,630	819,959
Due from other funds	119,901	-	-	119,901
Due from component unit	2,761,810	-	-	2,761,810
Due from other governmental units	1,749,056	-	-	1,749,056
Prepaid items	88,905	-	-	88,905
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	381,988	2,505,751	-	2,887,739
Total assets	\$ 36,686,140	\$ 10,576,867	\$ 139,196	\$ 47,402,203
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 1,033,810	\$ 24,161	\$ -	\$ 1,057,971
Due to other funds	115,904	-	-	115,904
Deferred revenue	20,847,410	-	-	20,847,410
Total liabilities	\$ 21,997,124	\$ 24,161	\$ -	\$ 22,021,285
<b>Fund balances:</b>				
Nonspendable	\$ 88,905	\$ -	\$ -	\$ 88,905
Restricted	3,896,099	2,505,751	-	6,401,850
Committed	5,035	-	39,303	44,338
Assigned	1,043,063	8,046,955	99,893	9,189,911
Unassigned	9,655,914	-	-	9,655,914
Total fund balances	\$ 14,689,016	\$ 10,552,706	\$ 139,196	\$ 25,380,918
Total liabilities and fund balances	\$ 36,686,140	\$ 10,576,867	\$ 139,196	\$ 47,402,203

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, 2012

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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	\$ 25,380,918
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	48,772,234
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	4,036,080
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(57,752,449)</u>
Net assets of governmental activities	\$ <u>20,436,783</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, 2012

Exhibit 5

	Primary Government				
	General	Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
General property taxes	\$ 33,009,862	\$ -	\$ -	\$ -	\$ 33,009,862
Other local taxes	6,379,762	-	-	-	6,379,762
Permits, privilege fees, and regulatory licenses	321,647	-	-	-	321,647
Fines and forfeitures	77,345	-	-	-	77,345
Revenue from the use of money and property	243,014	-	15,316	10	258,340
Charges for services	1,095,074	-	-	44,430	1,139,504
Miscellaneous	682,571	552,582	-	2,689	1,237,842
Recovered costs	276,297	-	-	-	276,297
Intergovernmental revenues:					
Commonwealth	9,948,179	-	-	-	9,948,179
Federal	3,355,382	-	110,126	-	3,465,508
Total revenues	\$ 55,389,133	\$ 552,582	\$ 125,442	\$ 47,129	\$ 56,114,286
<b>EXPENDITURES</b>					
Current:					
General government administration	\$ 2,435,352	\$ -	\$ -	\$ -	\$ 2,435,352
Judicial administration	1,685,561	-	-	-	1,685,561
Public safety	11,645,005	-	-	-	11,645,005
Public works	1,100,767	-	-	-	1,100,767
Health and welfare	6,876,762	-	-	-	6,876,762
Education	22,090,351	-	-	-	22,090,351
Parks, recreation, and cultural	1,439,274	-	-	47,945	1,487,219
Community development	953,673	-	-	-	953,673
Nondepartmental	133,482	-	-	-	133,482
Capital projects	1,314,131	-	5,314,244	-	6,628,375
Debt service:					
Principal retirement	445,600	6,730,459	-	-	7,176,059
Interest and other fiscal charges	29,618	2,771,236	-	-	2,800,854
Bond issuance costs	-	57,604	-	-	57,604
Total expenditures	\$ 50,149,576	\$ 9,559,299	\$ 5,314,244	\$ 47,945	\$ 65,071,064
Excess (deficiency) of revenues over (under) expenditures	\$ 5,239,557	\$ (8,006,717)	\$ (5,188,802)	\$ (816)	\$ (8,956,778)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ -	\$ 5,252,205	\$ 572,891	\$ 36,614	\$ 5,861,710
Transfers out	(6,315,727)	-	(303,840)	(572,891)	(7,192,458)
Issuance of general obligation bonds	-	3,255,000	-	-	3,255,000
Premium on refunding bonds issued	-	499,512	-	-	499,512
Capital lease	530,868	-	-	-	530,868
Total other financing sources and (uses)	\$ (5,784,859)	\$ 9,006,717	\$ 269,051	\$ (536,277)	\$ 2,954,632
Net change in fund balances	\$ (545,302)	\$ -	\$ (4,919,751)	\$ (537,093)	\$ (6,002,146)
Fund balances - beginning	15,234,318	-	15,472,457	676,289	31,383,064
Fund balances - ending	\$ 14,689,016	\$ -	\$ 10,552,706	\$ 139,196	\$ 25,380,918

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, 2012**

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Exhibit 6

Primary  
Government

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

Net change in fund balances - total governmental funds \$ (6,002,146)

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. 1,667,328

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 784,034

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. 2,679,914

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. 178,142

On June 30, 2012, the general fund transferred capital assets and long-term debt to the newly created landfill 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 transfers of capital assets and long-term debt to the business-type activities. 8,333,634

Change in net assets of governmental activities \$ 7,640,906

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



	Enterprise Funds				Total
	Stoney Creek Sanitary District	Toms Brook Maurertown Sanitary District	North Fork Wastewater	Landfill	
<b>ASSETS</b>					
<b>Current assets:</b>					
Cash and cash equivalents	\$ 641,350	\$ 811,601	\$ 157,967	\$ -	\$ 1,610,918
Restricted assets-customer deposits	6,400	9,850	-	-	16,250
Taxes receivable, net of allowances for uncollectibles	401,526	35,568	-	-	437,094
Accounts receivable, net of allowances for uncollectibles	153,575	54,782	-	109,623	317,980
Due from other funds	105,781	10,677	-	-	116,458
Prepaid items	35,142	10,933	-	-	46,075
<b>Total current assets</b>	<b>\$ 1,343,774</b>	<b>\$ 933,411</b>	<b>\$ 157,967</b>	<b>\$ 109,623</b>	<b>\$ 2,544,775</b>
<b>Noncurrent assets:</b>					
Designated cash-septage	\$ -	\$ 60,639	\$ -	\$ -	\$ 60,639
Bond issue costs, net of amortization	-	33,989	-	-	33,989
<b>Capital assets (net of accumulated depreciation):</b>					
Land	37,251	84,047	4,950	377,252	503,500
Buildings	26,306	41,869	35,512	1,147,313	1,251,000
Wells, lines, reservoirs	2,034,790	1,198,766	-	-	3,233,556
Machinery and equipment	1,015,434	803,688	1,354,667	551,662	3,725,451
Construction in progress	100,428	-	-	369,645	470,073
<b>Total noncurrent assets</b>	<b>\$ 3,214,209</b>	<b>\$ 2,222,998</b>	<b>\$ 1,395,129</b>	<b>\$ 2,445,872</b>	<b>\$ 9,278,208</b>
<b>Total assets</b>	<b>\$ 4,557,983</b>	<b>\$ 3,156,409</b>	<b>\$ 1,553,096</b>	<b>\$ 2,555,495</b>	<b>\$ 11,822,983</b>
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable and accrued liabilities	\$ 242,720	\$ 61,261	\$ -	\$ 14,076	\$ 318,057
Accrued interest payable	13,125	1,663	-	-	14,788
Due to other funds	-	120,455	-	-	120,455
Unearned revenue	252,053	26,344	-	-	278,397
Deposits payable	6,400	9,850	-	-	16,250
<b>Long-term liabilities:</b>					
Due within one year	237,858	40,441	-	15,302	293,601
Due in more than one year	922,403	725,705	1,246,616	11,216,424	14,111,148
<b>Total liabilities</b>	<b>\$ 1,674,559</b>	<b>\$ 985,719</b>	<b>\$ 1,246,616</b>	<b>\$ 11,245,802</b>	<b>\$ 15,152,686</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	\$ 2,129,907	\$ 1,362,566	\$ 148,513	\$ 2,445,872	\$ 6,106,858
Unrestricted	753,517	788,124	157,987	(11,136,179)	(8,436,571)
<b>Total net assets</b>	<b>\$ 2,883,424</b>	<b>\$ 2,170,690</b>	<b>\$ 306,480</b>	<b>\$ (8,690,307)</b>	<b>\$ (3,329,713)</b>

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



COUNTY OF SHENANDOAH, VIRGINIA  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended June 30, 2012

Exhibit 8

	Enterprise Funds				Total
	Stoney Creek Sanitary District	Toms Brook Maurertown Sanitary District	North Fork Wastewater	Landfill	
<b>OPERATING REVENUES</b>					
Charges for services:					
Water sales	\$ 413,469	\$ 222,796	\$ -	\$ -	\$ 636,265
Sewer sales	524,889	349,952	-	-	874,841
Septage income	-	23,379	132,693	-	156,072
Waste collection charges	-	-	-	1,081,369	1,081,369
Total operating revenues	\$ 938,358	\$ 596,127	\$ 132,693	\$ 1,081,369	\$ 2,748,547
<b>OPERATING EXPENSES</b>					
Treatment and purification	\$ 460,664	\$ 211,742	\$ -	\$ -	\$ 672,406
Maintenance	179,359	109,430	101,652	-	390,441
Administration	445,074	160,516	-	-	605,590
Other	39,571	85,618	31,041	-	156,230
Refuse collection	-	-	-	793,313	793,313
Refuse disposal	-	-	-	1,195,017	1,195,017
Depreciation and amortization	267,964	161,680	37,297	314,635	781,576
Total operating expenses	\$ 1,392,632	\$ 728,966	\$ 169,990	\$ 2,302,965	\$ 4,594,573
Operating income (loss)	\$ (454,274)	\$ (132,839)	\$ (37,297)	\$ (1,221,596)	\$ (1,846,026)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
General property taxes	\$ 510,770	\$ 51,782	\$ -	\$ -	\$ 562,552
Investment earnings	15,894	7,437	-	-	23,331
Other	71,435	18,458	-	-	89,893
Interest expense	(54,504)	(35,219)	-	-	(89,723)
Landfill closure expense	-	-	-	(465,825)	(465,825)
Total nonoperating revenues (expenses)	\$ 543,595	\$ 42,458	\$ -	\$ (465,825)	\$ 120,228
Income before contributions and transfers	\$ 89,321	\$ (90,401)	\$ (37,297)	\$ (1,687,421)	\$ (1,725,798)
Capital contributions	\$ 80,567	\$ 248,500	\$ -	\$ -	\$ 329,067
Contributed capital (assumption of liabilities) (Note 22)	-	-	-	(8,333,634)	(8,333,634)
Transfers in	-	-	-	1,330,748	1,330,748
Change in net assets	\$ 169,888	\$ 158,099	\$ (37,297)	\$ (8,690,307)	\$ (8,399,617)
Total net assets - beginning	\$ 2,713,536	\$ 2,012,591	\$ 343,777	\$ -	\$ 5,069,904
Total net assets - ending	\$ 2,883,424	\$ 2,170,690	\$ 306,480	\$ (8,690,307)	\$ (3,329,713)

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



COUNTY OF SHENANDOAH, VIRGINIA  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2012

Exhibit 9

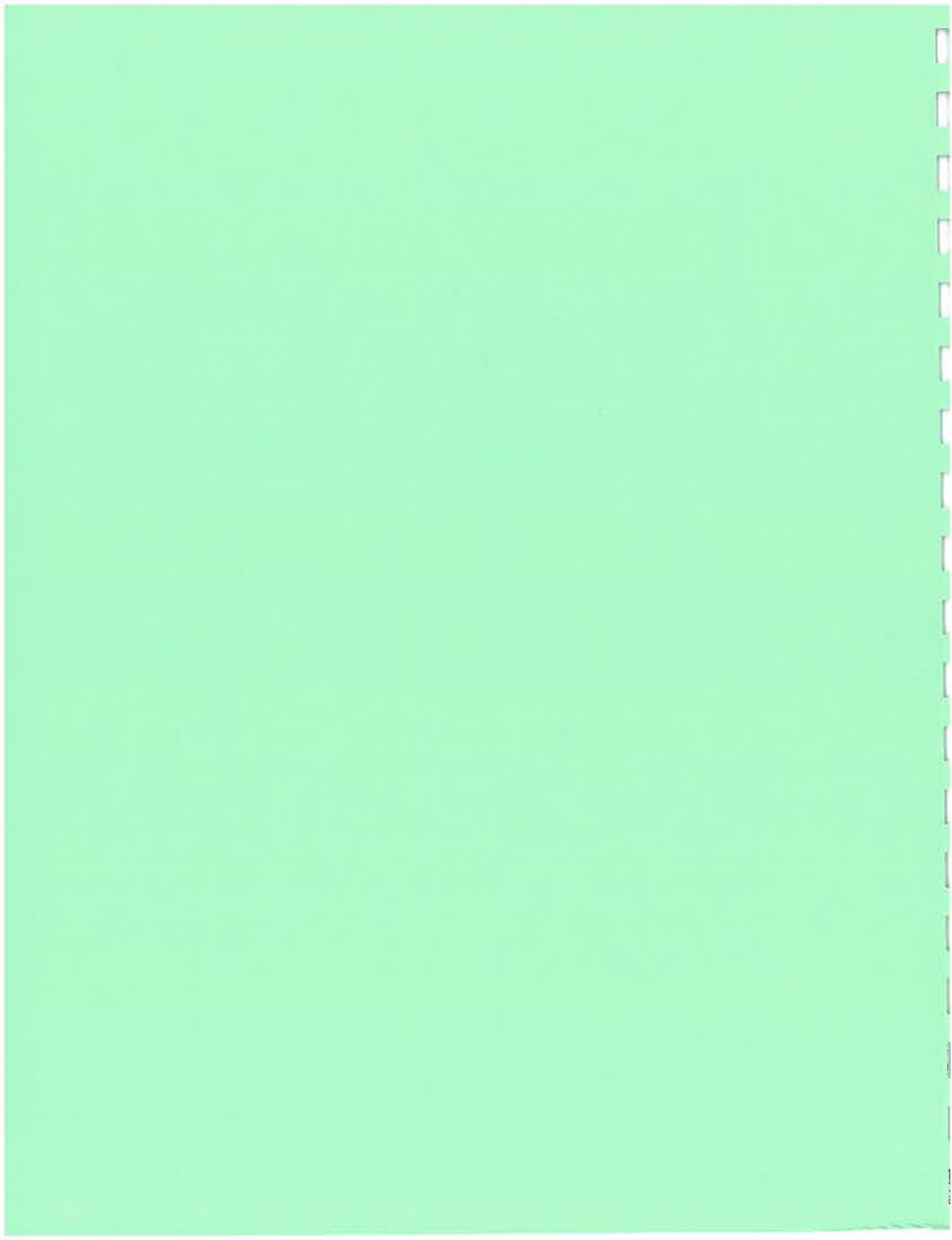
	Enterprise Funds				Total
	Stoney Creek Sanitary District	Toms Brook Maurertown Sanitary District	North Fork Wastewater	Landfill	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 934,939	\$ 588,796	\$ 132,693	\$ 971,746	\$ 2,628,174
Payments to suppliers	(161,093)	(232,175)	(132,693)	(783,732)	(1,309,693)
Payments to employees	(771,994)	(296,912)	-	(1,187,942)	(2,256,848)
Net cash provided (used for) operating activities	\$ 1,852	\$ 59,709	\$ -	\$ (999,928)	\$ (938,367)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers from other funds	\$ -	\$ -	\$ -	\$ 1,330,748	\$ 1,330,748
General property taxes	473,056	48,734	-	-	521,790
Other income	69,928	18,458	-	-	88,386
Net cash provided (used for) noncapital financing activities	\$ 542,884	\$ 67,192	\$ -	\$ 1,330,748	\$ 1,940,924
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	\$ (321,108)	\$ (35,779)	\$ (828,019)	\$ (330,820)	\$ (1,515,727)
Proceeds from issuance of debt	-	-	1,036,988	-	1,036,988
Principal paid on capital debt	(252,284)	(40,757)	-	-	(293,041)
Repayment of debt due to general fund	-	(3,085)	(51,002)	-	(54,087)
Interest paid on capital debt	(56,394)	(35,368)	-	-	(91,762)
Capital contributions	80,567	248,500	-	-	329,067
Proceeds from sales of capital assets	1,507	-	-	-	1,507
Net cash provided (used for) capital and related financing activities	\$ (547,713)	\$ 133,511	\$ 157,967	\$ (330,820)	\$ (587,055)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest received	\$ 15,894	\$ 7,437	\$ -	\$ -	\$ 23,331
Net cash provided (used for) investing activities	\$ 15,894	\$ 7,437	\$ -	\$ -	\$ 23,331
Net increase (decrease) in cash and cash equivalents	\$ 13,017	\$ 267,849	\$ 157,967	\$ -	\$ 438,833
Cash and cash equivalents (including designated cash)- beginning	634,733	614,241	-	-	1,248,974
Cash and cash equivalents (including designated cash)- ending	\$ 647,750	\$ 882,090	\$ 157,967	\$ -	\$ 1,687,807
<b>Reconciliation of operating income (loss) to net cash used by operating activities:</b>					
Operating income (loss)	\$ (454,274)	\$ (132,859)	\$ (37,297)	\$ (1,221,596)	\$ (1,846,026)
Adjustments to reconcile operating loss to net cash provided (used for) operating activities:					
Depreciation and amortization expense	267,964	161,980	37,297	314,635	781,576
(Increase) decrease in accounts receivable	6,778	648	-	(109,623)	(102,197)
(Increase) decrease in prepaid expense	(11,897)	537	-	-	(11,360)
(Increase) decrease in due from other funds	4,399	(4,399)	-	-	-
Increase (decrease) in accounts payable and accrued liabilities	194,196	49,195	-	14,076	257,467
Increase (decrease) in compensated absences payable	(4,779)	(4,076)	-	(3,217)	(12,072)
Increase (decrease) in prepaid water and sewer charges	-	(8,929)	-	-	(8,929)
Increase (decrease) in security deposits	1,700	950	-	-	2,650
Increase (decrease) in net OPEB obligation	(2,235)	(3,038)	-	5,797	524
Total adjustments	\$ 456,126	\$ 192,568	\$ 37,297	\$ 221,668	\$ 907,659
Net cash provided (used for) operating activities	\$ 1,852	\$ 59,709	\$ -	\$ (999,928)	\$ (938,367)
Schedule of non-cash capital and related financing activities:					
Landfill closure costs	\$ -	\$ -	\$ -	\$ 465,825	\$ -
Contributions of capital assets	-	-	-	2,429,687	-
Assumption of liabilities	-	-	-	(8,333,634)	-

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 6/30/14

## FY14 REVENUES: LOCAL GENERAL FUND

Fund	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	PERCENT CHANGE
<b>A. GENERAL PROPERTY TAXES:</b>					
Real Property	\$20,733,161	\$21,454,282	\$22,959,952	1,505,670	7.0%
Public Service Corp.	\$1,027,736	\$1,063,344	\$1,050,000	(\$13,344)	-1.3%
Personal Property	\$7,432,808	\$7,150,000	\$8,685,000	1,535,000	21.5%
Machinery & Tools	\$2,317,211	\$2,275,000	\$2,275,000	\$0	0.0%
Merchant's Capital	\$262,438	\$260,000	\$260,000	\$0	0.0%
Mobile Homes	\$22,465	\$22,000	\$22,000	\$0	0.0%
Land Redemption	\$693,591	\$850,000	\$800,000	(\$50,000)	-5.9%
Penalties	\$297,813	\$300,000	\$300,000	\$0	0.0%
Interest	\$222,639	\$260,000	\$240,000	(\$20,000)	-7.7%
<b>SUBTOTAL - GENERAL PROPERTY T</b>	<b>\$33,009,862</b>	<b>\$33,634,626</b>	<b>\$36,591,952</b>	<b>\$2,957,326</b>	<b>8.8%</b>
<b>B. OTHER LOCAL TAXES:</b>					
Local Sales & Use	\$3,168,917	\$3,150,000	\$3,200,000	\$50,000	1.6%
Consumer Utility/ E-911 Tax	\$1,962,054	\$2,000,000	\$2,000,000	\$0	0.0%
Utility Gross Receipts	\$46,792	\$28,750	\$28,750	\$0	0.0%
Motor Vehicle License	\$826,119	\$850,000	\$850,000	\$0	0.0%
Recordation & Wills	\$258,430	\$304,600	\$275,000	(\$29,600)	-9.7%
Transient Occupancy	\$117,451	\$118,750	\$118,000	(\$750)	-0.6%
<b>SUBTOTAL - OTHER LOCAL TAXES:</b>	<b>\$6,379,762</b>	<b>\$6,452,100</b>	<b>\$6,471,750</b>	<b>\$19,650</b>	<b>0.3%</b>
<b>C. PERMITS, FEES &amp; LICENSES:</b>					
Dog License	\$24,505	\$24,500	\$24,500	\$0	0.0%
ABC License	\$2,765	\$2,750	\$2,750	\$0	0.0%
Zoning and Land Use Fees	\$48,934	\$40,000	\$49,000	\$9,000	22.5%
Transfer Fees	\$1,944	\$2,000	\$2,000	\$0	0.0%
Building Permits	\$226,163	\$235,000	\$235,000	\$0	0.0%
Contractor Registration	\$15,256	\$16,000	\$16,000	\$0	0.0%

**FY14 REVENUES: LOCAL  
GENERAL FUND**

Fund	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE	
				FY13 TO FY14	PERCENT CHANGE
Blasting and Miscellaneous Permits	\$2,080	\$5,500	\$5,000	(\$500)	-9.1%
<b>SUBTOTAL - PERMITS, FEES &amp; LICE</b>	<b>\$321,647</b>	<b>\$325,750</b>	<b>\$334,250</b>	<b>\$8,500</b>	<b>2.6%</b>

**D. FINES AND FORFEITURES:**

Court Fines/Forfeitures	\$19,256	\$40,000	\$40,000	\$0	0.0%
Highway Fines	\$38,519	\$70,000	\$0	(\$70,000)	-100.0%
Court Wills and Administration	\$19,569	\$18,600	\$20,000	\$1,400	7.5%
<b>SUBTOTAL - FINES AND FORFEITUR</b>	<b>\$77,345</b>	<b>\$128,600</b>	<b>\$60,000</b>	<b>(\$68,600)</b>	<b>-53.3%</b>

**E. REVENUES FROM USE OF MONEY AND PROPERTY:**

Earned Interest	\$76,407	\$63,000	\$70,000	\$7,000	11.1%
Rental of Property	\$166,607	\$33,750	\$335,576	\$301,826	894.3%
<b>SUBTOTAL - REVENUES FROM USE</b>	<b>\$243,014</b>	<b>\$96,750</b>	<b>\$405,576</b>	<b>\$308,826</b>	<b>319.2%</b>

**F. CHARGES FOR SERVICES:**

Clerk's Excess Fees	\$31,834	\$40,000	\$32,000	(\$8,000)	-20.0%
Charges for Spay and Neuter/Animal	\$16,415	\$16,500	\$16,500	\$0	0.0%
Charges for Other Services	\$6,112	\$25,000	\$25,000	\$0	0.0%
Court Fees (Maintenance)	\$25,510	\$29,000	\$27,000	(\$2,000)	-6.9%
Commonwealth Atty. Fees	\$3,967	\$2,000	\$2,000	\$0	0.0%
Sheriff's Fees/ Telephone Commissi	\$26,399	\$25,500	\$25,500	\$0	0.0%
Charges/Correction & Detention	\$30,410	\$36,000	\$30,000	(\$6,000)	-16.7%
Expenditure Refunds - Law Library F	\$26,558	\$26,400	\$26,400	\$0	0.0%
Charges for Parks & Recreation	\$410,064	\$225,852	\$261,871	\$36,019	15.9%
Court House Securtiy Fee	\$97,704	\$123,488	\$92,038	(\$31,450)	-25.5%
EMS Revenue Recovery	\$0	\$500,000	\$700,000	\$200,000	40.0%
Treasurer Del. Collections	\$35,250	\$50,000	\$50,000	\$0	0.0%
<b>SUBTOTAL - CHARGES FOR SERVIC</b>	<b>\$710,223</b>	<b>\$1,099,740</b>	<b>\$1,288,309</b>	<b>\$188,569</b>	<b>17.1%</b>

**G. MISCELLANEOUS REVENUE:**

Miscellaneous Income	\$156,586	\$125,000	\$150,000	\$25,000	20.0%
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**FY14 REVENUES: LOCAL  
GENERAL FUND**

Fund	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	PERCENT CHANGE
<b>SUBTOTAL - MISCELLANEOUS REVE</b>	<b>\$156,586</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$25,000</b>	<b>20.0%</b>
<b>H. RECOVERED COSTS:</b>					
Indirect Cost Recovered	\$741,132	\$250,000	\$250,000	\$0	0.0%
Lord Fairfax Soil and Water	\$0	\$209,682	\$209,682	\$0	0.0%
<b>SUBTOTAL - RECOVERED COSTS:</b>	<b>\$741,132</b>	<b>\$459,682</b>	<b>\$459,682</b>	<b>\$0</b>	<b>0.0%</b>
<b>I. CAPITAL RESERVES:</b>					
For General Fund Operations	\$0	\$644,809	\$0	(\$644,809)	-100.0%
For General Fund Capital	\$0	\$849,593	\$375,795	(\$473,798)	-55.8%
For Landfill Capital Reserves	\$0	\$0	\$0	\$0	0.0%
For Other Capital Reserves	\$0	\$0	\$0	\$0	0.0%
<b>SUBTOTAL - FUND BALANCE:</b>	<b>\$0</b>	<b>\$1,494,402</b>	<b>\$375,795</b>	<b>#####</b>	<b>-74.9%</b>
<b>J. TRANSFERS:</b>					
Charges/Sanitary Landfill	\$1,081,369	\$1,252,930	\$1,100,000	(\$152,930)	-12.2%
Leachate Septage Revenue	\$0	\$45,000	\$50,000	\$5,000	11.1%
DSS - Depreciation	\$0	\$0	\$87,846	\$87,846	0.0%
<b>SUBTOTAL - CHARGES FOR SERVIC</b>	<b>\$1,081,369</b>	<b>\$1,297,930</b>	<b>\$1,237,846</b>	<b>(\$60,084)</b>	<b>-4.6%</b>
<b>SUBTOTAL -</b>	<b>\$42,720,940</b>	<b>\$45,114,580</b>	<b>\$47,375,160</b>	<b>\$2,260,580</b>	<b>5.0%</b>

**FY14 REVENUES: STATE  
GENERAL FUND**

Fund	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	PERCENT CHANGE
<b>L. NON-CATEGORICAL AID:</b>					
Motor Vehicle Carrier Tax	\$6,644	\$8,000	\$7,000	(\$1,000)	-12.5%
Mobile Home Titling Tax	\$5,976	\$14,000	\$14,000	\$0	0.0%
Tax on Deed	\$115,042	\$200,000	\$180,000	(\$20,000)	-10.0%
Auto Rental Tax	\$18,025	\$16,000	\$16,000	\$0	0.0%
Reduction in State Aid	\$0	(\$125,724)	\$0	\$125,724	-100.0%
Personal Property Tax Relief - (Car	\$3,647,829	\$3,647,829	\$3,647,829	\$0	0.0%
<b>SUBTOTAL - NON-CATEGORICAL AI</b>	<b>\$3,793,516</b>	<b>\$3,760,105</b>	<b>\$3,864,829</b>	<b>\$104,724</b>	<b>2.8%</b>

**M. CATEGORICAL AID: SHARED EXP.**

Commonwealth's Attorney	\$305,820	\$334,169	\$334,169	\$0	0.0%
Sheriff	\$2,169,905	\$2,247,765	\$2,360,674	\$112,909	5.0%
Local Jails	\$167,664	\$173,915	\$153,872	(\$20,043)	-11.5%
Commissioner of Revenue	\$116,649	\$119,855	\$119,855	\$0	0.0%
Treasurer	\$117,126	\$122,800	\$122,800	\$0	0.0%
Registrar/Electoral Board	\$55,642	\$48,954	\$48,954	\$0	0.0%
Clerk's FICA/Salary	\$276,590	\$284,488	\$284,488	\$0	0.0%
<b>SUBTOTAL - CATEGORICAL AID: SH</b>	<b>\$3,209,396</b>	<b>\$3,331,946</b>	<b>\$3,424,812</b>	<b>\$92,866</b>	<b>2.8%</b>

**O. OTHER CATEGORICAL AID:**

Local Jails	\$0	\$450	\$0	(\$450)	-100.0%
Litter Control Grant	\$15,016	\$0	\$0	\$0	0.0%
Fire Programs	\$66,988	\$70,000	\$60,000	(\$10,000)	-14.3%
Cultural Grant	\$5,068	\$5,000	\$5,000	\$0	0.0%
Miscellaneous State Aid	\$137,443	\$50,000	\$50,000	\$0	0.0%
FEMA For EOC	\$0	\$23,509	\$23,509	\$0	0.0%
VJCCA	\$39,005	\$30,808	\$30,808	\$0	0.0%
Victim Witness Coordinator	\$27,541	\$27,671	\$27,671	\$0	0.0%
Wireless Board - CAD Mapping	\$82,377	\$85,000	\$80,000	(\$5,000)	-5.9%

**FY14 REVENUES: STATE  
GENERAL FUND**

Fund	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO PERCENT FY14 CHANGE
SUBTOTAL - OTHER CATEGORICAL	\$373,438	\$292,438	\$276,988	(\$15,450) 5.3%
SUBTOTAL -	\$7,376,350	\$7,584,489	\$7,566,629	\$182,140 2.5%

**FY14 REVENUES: FEDERAL  
GENERAL FUND**

Fund	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	PERCENT CHANGE
<b>Q. NON-CATEGORICAL AID:</b>					
Payments in Lieu of Taxes	\$165,593	\$160,000	\$160,000	\$0	0.0%
<b>SUBTOTAL - NON-CATEGORICAL AID</b>	<b>\$165,593</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>R. CATEGORICAL AID:</b>					
Miscellaneous	\$1,730,525	\$70,000	\$70,000	\$0	0.0%
<b>SUBTOTAL - CATEGORICAL AID</b>	<b>\$1,730,525</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>SUBTOTAL -</b>	<b>\$1,896,118</b>	<b>\$230,000</b>	<b>\$230,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL - ANTICIPATED REVENUES</b>					
	\$51,993,408		\$55,171,789		4.6%
		\$52,729,069		\$2,442,720	

**TAB D**

**EXPENDITURE SUMMARY**



**SHENANDOAH COUNTY BUDGET  
EXPENDITURES FOR THE YEAR ENDING 6/30/14**

DEPARTMENT	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	% Change
<b>Administration</b>					
Board of Supervisors	\$296,116	\$284,483	\$269,397	(\$15,086)	-5.3%
County Administrator	\$445,984	\$486,847	\$504,671	\$17,824	3.7%
County Attorney	\$98,829	\$68,500	\$100,000	\$31,500	46.0%
Auditor	\$63,611	\$64,300	\$63,910	(\$390)	-0.6%
Commissioner of the Revenue	\$434,442	\$447,652	\$451,392	\$3,740	0.8%
Reassessment	\$33	\$0	\$0	\$0	0.0%
Board of Equalization	\$257	\$0	\$0	\$0	0.0%
Treasurer	\$538,281	\$544,699	\$551,780	\$7,081	1.3%
Financial Administration and Technolog	\$164,759	\$172,648	\$176,750	\$4,102	2.4%
Information Systems	\$63,521	\$62,054	\$86,067	\$24,013	38.7%
GIS	\$126,407	\$97,912	\$99,437	\$1,525	1.6%
Electoral Board	\$92,153	\$89,425	\$95,925	\$6,500	7.3%
General Registrar	\$111,069	\$129,353	\$126,510	(\$2,843)	-2.2%
<b>Subtotal - Administration</b>	<b>\$2,435,463</b>	<b>\$2,447,873</b>	<b>\$2,525,839</b>	<b>\$77,966</b>	<b>3.2%</b>
<b>Judicial</b>					
Circuit Court	\$54,883	\$57,969	\$59,492	\$1,523	2.6%
General District Court	\$9,305	\$10,300	\$10,600	\$300	2.9%
Magistrates' Office	\$2,587	\$3,025	\$3,025	\$0	0.0%
Juvenile/Domestic Relations	\$10,259	\$15,725	\$17,225	\$1,500	9.5%
County Clerk/Circuit Court	\$482,825	\$474,624	\$482,006	\$7,382	1.6%
Sheriff (Courts)	\$616,228	\$591,209	\$589,998	(\$1,211)	-0.2%
Law Library	\$17,479	\$20,000	\$22,800	\$2,800	14.0%
Records Restoration	\$4,293	\$0	\$0	\$0	0.0%
Commonwealth's Attorney	\$460,034	\$518,890	\$496,612	(\$22,278)	-4.3%
Victim-Witness Coordinator	\$27,666	\$28,951	\$29,071	\$120	0.4%
<b>Subtotal - Judicial</b>	<b>\$1,685,560</b>	<b>\$1,720,693</b>	<b>\$1,710,829</b>	<b>(\$9,864)</b>	<b>-0.6%</b>
<b>Public Safety</b>					
Sheriff (Law Enforcement)	\$3,505,187	\$3,641,083	\$3,876,081	\$234,998	6.5%
E-911 Enforcement/Traffic Control	\$49,830	\$53,850	\$51,350	(\$2,500)	-4.6%
Volunteer Fire Department	\$706,957	\$735,451	\$769,050	\$33,599	4.6%
Ambulance & Rescue Services	\$256,766	\$227,361	\$231,461	\$4,100	1.8%

DEPARTMENT	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE	
				FY13 TO FY14	% Change
Forest Fire Extinction Service	\$9,695	\$9,695	\$9,695	\$0	0.0%
Fire/Rescue	\$3,003,166	\$2,936,840	\$3,373,649	\$436,809	14.9%
Sheriff (Corrections & Detention)	\$1,685,272	\$1,780,983	\$1,820,395	\$39,412	2.2%
Juvenile Probation	\$380,217	\$395,952	\$398,484	\$2,532	0.6%
Code Enforcement	\$454,055	\$358,093	\$368,156	\$10,063	2.8%
Animal Control	\$157,363	\$129,784	\$138,659	\$8,875	6.8%
Animal Shelter	\$226,795	\$237,439	\$238,585	\$1,146	0.5%
Medical Examiner	\$560	\$900	\$900	\$0	0.0%
Emergency Services/Civil Defense	\$1,048,755	\$1,075,725	\$1,092,868	\$17,143	1.6%
<b>Subtotal - Public Safety</b>	<b>\$11,484,619</b>	<b>\$11,583,156</b>	<b>\$12,369,333</b>	<b>\$786,177</b>	<b>6.8%</b>
<b>Public Works</b>					
General Properties	\$1,098,767	\$946,121	\$1,134,398	\$188,277	19.9%
<b>Subtotal - Public Works</b>	<b>\$1,098,767</b>	<b>\$946,121</b>	<b>\$1,134,398</b>	<b>\$188,277</b>	<b>19.9%</b>
<b>Health and Welfare</b>					
Local Health Department	\$288,760	\$291,184	\$294,708	\$3,524	1.2%
Mental Health	\$230,187	\$230,187	\$230,187	\$0	0.0%
State and Local Hospitalization	\$0	\$0	\$0	\$0	0.0%
Area Agency on Aging	\$83,000	\$83,000	\$83,000	\$0	0.0%
Tax Relief Elderly/Handicapped	\$147,163	\$135,000	\$150,000	\$15,000	11.1%
County Farm/Home	\$55,450	\$53,700	\$53,700	\$0	0.0%
Support/Social Services	\$42,000	\$42,000	\$42,000	\$0	0.0%
<b>Subtotal - Health and Welfare</b>	<b>\$846,559</b>	<b>\$835,071</b>	<b>\$853,595</b>	<b>\$18,524</b>	<b>2.2%</b>
<b>Education</b>					
Community Colleges	\$35,824	\$36,231	\$44,004	\$7,773	21.5%
<b>Subtotal - Education</b>	<b>\$35,824</b>	<b>\$36,231</b>	<b>\$44,004</b>	<b>\$7,773</b>	<b>21.5%</b>
<b>Recreation and Cultural</b>					
Parks and Recreation	\$821,746	\$656,561	\$658,241	\$1,680	0.3%
Operation of TV Translators	\$16,817	\$2,000	\$4,000	\$2,000	100.0%
Cultural Services	\$6,500	\$6,500	\$6,500	\$0	0.0%
Library Administration	\$594,387	\$631,332	\$642,594	\$11,262	1.8%
<b>Subtotal - Recreation and Cultural</b>	<b>\$1,439,450</b>	<b>\$1,296,393</b>	<b>\$1,311,335</b>	<b>\$14,942</b>	<b>1.2%</b>
<b>Community Development</b>					
Planning and Zoning	\$289,327	\$361,620	\$367,768	\$6,147	1.7%
Economic Development	\$87,474	\$72,796	\$72,353	(\$443)	-0.6%

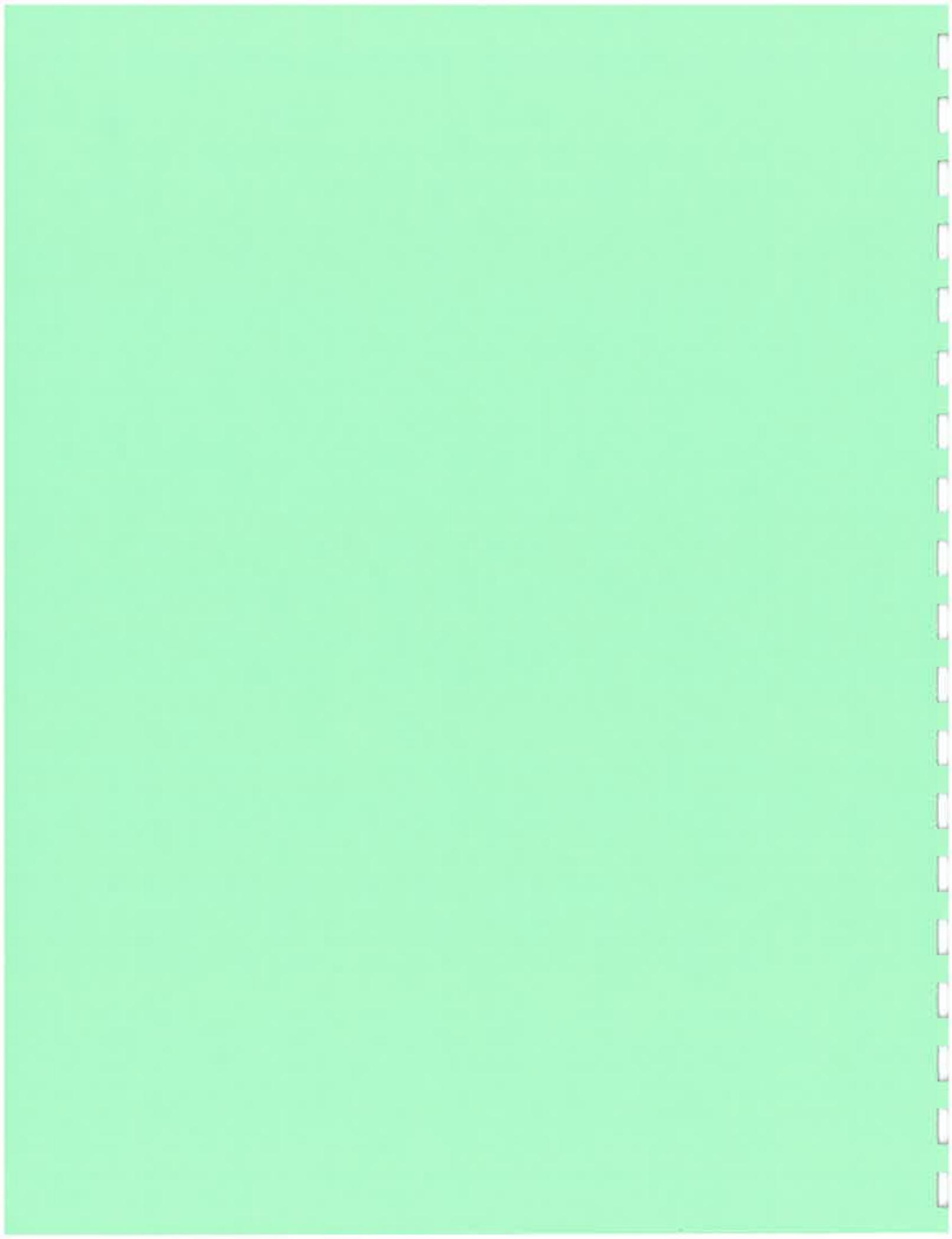
DEPARTMENT	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	VARIANCE	
				FY13 TO FY14	% Change
Tourism	\$205,862	\$190,923	\$184,790	(\$6,133)	-3.2%
Litter Control Program	\$15,012	\$0	\$0	\$0	0.0%
Soil/Water Conservation District	\$233,011	\$229,307	\$237,475	\$8,168	3.6%
Gypsy Moth Control Program	\$0	\$1,300	\$1,300	\$0	0.0%
Cooperative Extension Service	\$121,450	\$150,635	\$150,671	\$36	0.0%
<b>Subtotal - Community Developme</b>	<b>\$952,135</b>	<b>\$1,006,581</b>	<b>\$1,014,357</b>	<b>\$7,776</b>	<b>0.8%</b>
<b>Non-Departmental</b>					
Judgments and Settlements	\$300	\$250	\$250	\$0	0.0%
Revenue Refunds/Suspense Accounts	\$133,182	\$11,600	\$11,600	\$0	0.0%
Transfer (Suspense Account)	\$0	\$153,219	\$353,650	\$200,431	130.8%
<b>Subtotal - Non-Departmental</b>	<b>\$133,482</b>	<b>\$165,069</b>	<b>\$365,500</b>	<b>\$200,431</b>	<b>121.4%</b>
<b>Capital Outlay</b>					
Capital Outlay	\$2,202,062	\$849,593	\$1,054,574	\$204,981	24.1%
<b>Subtotal - Capital Outlay</b>	<b>\$2,202,062</b>	<b>\$849,593</b>	<b>\$1,054,574</b>	<b>\$204,981</b>	<b>24.1%</b>
<b>Transfers</b>					
Refuse Collection	\$802,002	\$912,926	\$901,337	(\$11,589)	-1.3%
Refuse Disposal	\$1,210,699	\$1,202,271	\$1,183,307	(\$18,964)	-1.6%
North Fork Wastewater Treatment Plan	\$169,990	\$130,300	\$142,834	\$12,534	9.6%
Social Services Department	\$857,583	\$864,583	\$975,165	\$110,582	12.8%
Comprehensive Services Act	\$10,025	\$972,720	\$999,173	\$26,453	2.7%
Administration of Schools	\$21,022,864	\$22,282,693	\$23,132,693	\$850,000	3.8%
Debt Service - County	\$1,346,108	\$2,020,556	\$2,210,424	\$189,868	9.4%
Debt Service - Schools	\$4,005,212	\$3,456,240	\$3,243,093	(\$213,147)	-6.2%
<b>Subtotal - Transfers</b>	<b>\$29,424,482</b>	<b>\$31,842,289</b>	<b>\$32,788,025</b>	<b>\$945,736</b>	<b>3.0%</b>
<b>Grand Total</b>	<b>\$51,738,402</b>	<b>\$52,729,069</b>	<b>\$55,171,789</b>	<b>2,442,719</b>	<b>4.6%</b>



**TAB E**

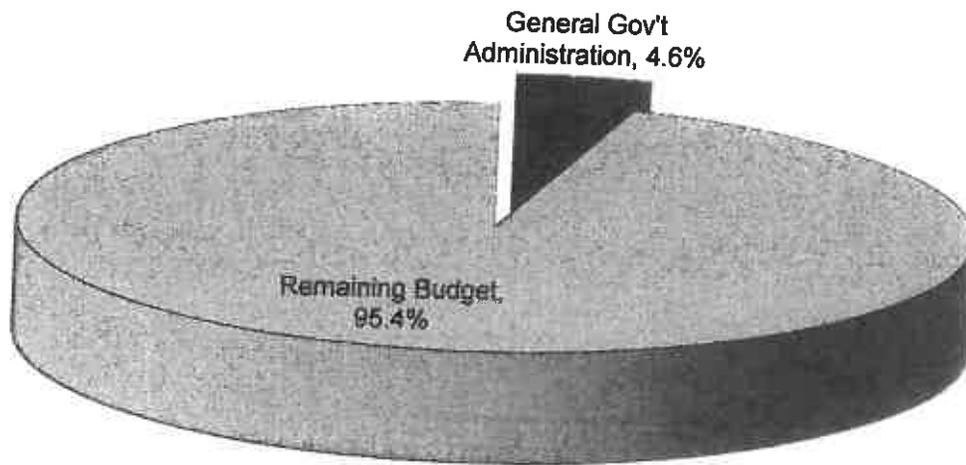
**EXPENDITURES:**

**GENERAL GOVERNMENT  
ADMINISTRATION**



# GENERAL GOVERNMENT ADMINISTRATION

## Comparison to Total Budget





**DEPARTMENT: Board of Supervisors**  
**DEPARTMENT CODE NUMBER: 11010**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$63,900	\$63,900	\$63,900	\$0	0.0%
	Subtotal Personnel Compensation	\$63,900	\$63,900	\$63,900	\$0	0.0%
<b>Personnel Benefits</b>						
2100	FICA	\$4,145	\$4,888	\$4,888	\$0	0.0%
2210	VRS	\$18,279	\$40,000	\$0	(\$40,000)	-100.0%
2310	Hospitalization Insurance	\$43,081	\$41,629	\$54,504	\$12,875	30.9%
2315	COBRA Subsidy Payment	\$0	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$0	\$610	\$610	\$0	0.0%
2710	Line of Duty Act	\$55,850	\$55,848	\$66,600	\$10,752	19.3%
	Subtotal Personnel Benefits	\$121,354	\$142,975	\$126,602	(\$16,373)	-11.5%
<b>Contractual</b>						
3150	Professional Services	\$49,958	\$10,000	\$10,000	\$0	0.0%
3190	Codifying Ordinances	\$0	\$4,000	\$4,000	\$0	0.0%
	Subtotal Contractual	\$49,958	\$14,000	\$14,000	\$0	0.0%
<b>Operational Expenses</b>						
3600	Advertising	\$8,159	\$9,000	\$9,000	\$0	0.0%
5230	Telecommunications	\$2,606	\$2,500	\$2,500	\$0	0.0%
5307	Public Officials Liability Insurance	\$8,288	\$8,500	\$8,500	\$0	0.0%
5308	General Liability Insurance	\$14,502	\$15,700	\$15,700	\$0	0.0%
5510	Travel (Mileage)	\$3,085	\$1,750	\$3,250	\$1,500	85.7%
5530	Travel (Food & Lodging)	\$3,296	\$3,338	\$4,000	\$662	19.8%
5540	Travel (Convention & Education)	\$1,643	\$2,720	\$2,720	\$0	0.0%
5810	Dues & Association Membership	\$10,181	\$10,500	\$10,825	\$325	3.1%
5850	Miscellaneous Expenses	\$4,960	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$269	\$400	\$400	\$0	0.0%
6004	Medical & Lab Supplies	\$2,806	\$4,200	\$3,000	(\$1,200)	-28.6%
6014	Operating Supplies	\$0	\$5,000	\$5,000	\$0	0.0%
	Subtotal Operational Expenses	\$59,796	\$63,608	\$64,895	\$1,287	2.0%
<b>Capital Outlay</b>						
8207	EDP Equipment	\$1,108	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$1,108	\$0	\$0	\$0	0.0%



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<b>Total Department:</b>	<b>\$296,116</b>	<b>\$284,483</b>	<b>\$269,397</b>	<b>(\$15,086)</b>	<b>-5.3%</b>
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**DEPARTMENT: County Administrator**  
**DEPARTMENT CODE NUMBER: 12100**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$305,611	\$344,719	<b>\$354,391</b>	\$9,672	2.8%
1300	Salaries (Part-Time)	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Personnel Compensation	\$305,611	\$344,719	<b>\$354,391</b>	\$9,672	2.8%
<b>Personnel Benefits</b>						
2100	FICA	\$21,830	\$26,371	<b>\$27,111</b>	\$740	2.8%
2210	VRS	\$42,329	\$42,745	<b>\$43,944</b>	\$1,199	2.8%
2215	Contract Contribution	\$3,588	\$3,600	<b>\$3,672</b>	\$72	2.0%
2310	Hospitalization Insurance	\$38,242	\$44,644	<b>\$45,420</b>	\$776	1.7%
2400	Group Life Insurance	\$836	\$965	<b>\$1,701</b>	\$736	76.3%
2600	Unemployment Insurance	\$474	\$508	<b>\$508</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$295	\$414	<b>\$425</b>	\$11	2.7%
	Subtotal Personnel Benefits	\$107,593	\$119,247	<b>\$122,781</b>	\$3,534	3.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$4	\$250	<b>\$250</b>	\$0	0.0%
3320	Maintenance & Service Contract	\$7,194	\$6,400	<b>\$7,200</b>	\$800	12.5%
3500	Printing	\$647	\$500	<b>\$700</b>	\$200	40.0%
5210	Postal Service	\$894	\$1,300	<b>\$900</b>	(\$400)	-30.8%
5230	Telecommunications	\$3,712	\$3,006	<b>\$3,656</b>	\$650	21.6%
5305	Auto Insurance	\$880	\$875	<b>\$875</b>	\$0	0.0%
5510	Travel (Mileage)	\$1,450	\$800	<b>\$1,500</b>	\$700	87.5%
5530	Travel (Food & Lodging)	\$2,255	\$1,300	<b>\$2,500</b>	\$1,200	92.3%
5540	Travel (Convention & Education)	\$2,321	\$900	<b>\$2,500</b>	\$1,600	177.8%
5810	Dues & Association Membership	\$1,356	\$1,700	<b>\$1,518</b>	(\$182)	-10.7%
6001	Office Supplies	\$10,653	\$4,600	<b>\$4,600</b>	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$682	\$750	<b>\$800</b>	\$50	6.7%
6009	Auto Repairs & Maintenance	\$733	\$500	<b>\$500</b>	\$0	0.0%
	Subtotal Operational Expenses	\$32,780	\$22,881	<b>\$27,499</b>	\$4,618	20.2%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	<b>\$0</b>	\$0	0.0%



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<b>Total Department:</b>	<b>\$445,984</b>	<b>\$486,847</b>	<b>\$504,671</b>	<b>\$17,824</b>	<b>3.7%</b>
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**DEPARTMENT: County Attorney**  
**DEPARTMENT CODE NUMBER: 12200**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Contractual</b>						
3150	Professional Services	\$98,829	\$68,500	\$100,000	\$31,500	46.0%
	Subtotal Contractual	\$98,829	\$68,500	\$100,000	\$31,500	46.0%
	<b>Total Department:</b>	\$98,829	\$68,500	\$100,000	\$31,500	46.0%



**DEPARTMENT: Auditor**

**DEPARTMENT CODE NUMBER: 12240**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Contractual</b>						
3120	Professional Services (Audit)	\$59,611	\$55,800	<b>\$57,160</b>	\$1,360	2.4%
3160	Professional Services - (Cost Allocati	\$4,000	\$8,500	<b>\$6,750</b>	(\$1,750)	-20.6%
	Subtotal Contractual	\$63,611	\$64,300	<b>\$63,910</b>	(\$390)	-0.6%
	<b>Total Department:</b>	\$63,611	\$64,300	<b>\$63,910</b>	(\$390)	-0.6%



**DEPARTMENT: Commissioner of the Revenue**  
**DEPARTMENT CODE NUMBER: 12310**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$281,874	\$299,388	\$303,597	\$4,209	1.4%
	Subtotal Personnel Compensation	\$281,874	\$299,388	\$303,597	\$4,209	1.4%
<b>Personnel Benefits</b>						
2100	FICA	\$20,508	\$22,903	\$23,225	\$322	1.4%
2210	VRS	\$40,033	\$37,124	\$37,646	\$522	1.4%
2310	Hospitalization Insurance	\$46,943	\$47,543	\$48,360	\$817	1.7%
2400	Group Life Insurance	\$790	\$838	\$1,457	\$619	73.9%
2600	Unemployment Insurance	\$710	\$711	\$711	\$0	0.0%
2700	Worker's Compensation Insurance	\$784	\$359	\$365	\$6	1.7%
	Subtotal Personnel Benefits	\$109,768	\$109,478	\$111,764	\$2,286	2.1%
<b>Contractual</b>						
3180	Contractual Services	\$10,694	\$2,100	\$2,086	(\$14)	-0.7%
	Subtotal Contractual	\$10,694	\$2,100	\$2,086	(\$14)	-0.7%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$242	\$500	\$500	\$0	0.0%
3320	Maintenance & Service Contract	\$10,789	\$7,700	\$14,175	\$6,475	84.1%
5210	Postal Service	\$11,881	\$10,000	\$4,170	(\$5,830)	-58.3%
5230	Telecommunications	\$1,855	\$2,000	\$2,000	\$0	0.0%
5305	Auto Insurance	\$880	\$900	\$900	\$0	0.0%
5530	Travel (Food & Lodging)	\$529	\$5,376	\$3,780	(\$1,596)	-29.7%
5540	Travel (Convention & Education)	\$1,423	\$2,800	\$2,800	\$0	0.0%
5810	Dues & Association Membership	\$1,870	\$1,110	\$1,020	(\$90)	-8.1%
6001	Office Supplies	\$1,430	\$5,000	\$2,500	(\$2,500)	-50.0%
6008	Vehicles Supplies (Gas)	\$1,154	\$700	\$1,500	\$800	114.3%
6009	Auto Repairs & Maintenance	\$53	\$600	\$600	\$0	0.0%
	Subtotal Operational Expenses	\$32,105	\$36,686	\$33,945	(\$2,741)	-7.5%
<b>Capital Outlay</b>						
8105	Motor Vehicle	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$434,442</b>	<b>\$447,652</b>	<b>\$451,392</b>	<b>\$3,740</b>	<b>0.8%</b>



**DEPARTMENT: Reassessment**

**DEPARTMENT CODE NUMBER: 12320**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Contractual</b>						
3167	Professional Services	\$0	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$0	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
5230	Telecommunications	\$33	\$0	\$0	\$0	0.0%
5420	Lease/Rent Building	\$0	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$33	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$33</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>



**DEPARTMENT: Board of Equalization**  
**DEPARTMENT CODE NUMBER: 12330**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1716	Remuneration/Board of Assessors	\$160	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$160	\$0	\$0	\$0	0.0%
<b>Personnel Benefits</b>						
2100	FICA	\$12	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$12	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
3600	Advertising	\$0	\$0	\$0	\$0	0.0%
5210	Postal Service	\$0	\$0	\$0	\$0	0.0%
5230	Telecommunications	\$85	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$85	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$257</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>



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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$296,257	\$314,201	\$318,674	\$4,473	1.4%
1300	Salaries (Part-Time)	\$0	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$296,257	\$314,201	\$318,674	\$4,473	1.4%
<b>Personnel Benefits</b>						
2100	FICA	\$21,170	\$24,036	\$24,379	\$343	1.4%
2210	VRS	\$42,009	\$38,961	\$39,516	\$555	1.4%
2310	Hospitalization Insurance	\$61,713	\$62,502	\$60,516	(\$1,986)	-3.2%
2400	Group Life Insurance	\$829	\$880	\$1,530	\$650	73.9%
2600	Unemployment Insurance	\$710	\$711	\$711	\$0	0.0%
2700	Worker's Compensation Insurance	\$268	\$377	\$382	\$5	1.3%
	Subtotal Personnel Benefits	\$126,700	\$127,467	\$127,034	(\$433)	-0.3%
<b>Contractual</b>						
3180	Contractual Services	\$7,246	\$22,400	\$24,600	\$2,200	9.8%
	Subtotal Contractual	\$7,246	\$22,400	\$24,600	\$2,200	9.8%
<b>Operational Expenses</b>						
3320	Maintenance & Service Contract	\$18,919	\$1,352	\$1,735	\$383	28.3%
3600	Advertising	\$84	\$170	\$0	(\$170)	-100.0%
5210	Postal Service	\$49,881	\$49,277	\$53,690	\$4,413	9.0%
5230	Telecommunications	\$3,472	\$3,200	\$3,200	\$0	0.0%
5510	Travel (Mileage)	\$246	\$297	\$297	\$0	0.0%
5530	Travel (Food & Lodging)	\$346	\$480	\$480	\$0	0.0%
5540	Travel (Convention & Education)	\$1,735	\$1,455	\$1,455	\$0	0.0%
5810	Dues & Association Membership	\$1,740	\$1,460	\$1,470	\$10	0.7%
5897	Bank Service Charges	\$27,526	\$18,375	\$15,000	(\$3,375)	-18.4%
6001	Office Supplies	\$3,659	\$4,565	\$4,145	(\$420)	-9.2%
6031	Tax Tickets - Local	\$468	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$108,077	\$80,631	\$81,472	\$841	1.0%
<b>Capital Outlay</b>						
8202	Furniture and Fixtures	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%



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<b>Total Department:</b>	<b>\$538,281</b>	<b>\$544,699</b>	<b>\$551,780</b>	<b>\$7,081</b>	<b>1.3%</b>
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**DEPARTMENT: Financial Administration and Technology**

**DEPARTMENT CODE NUMBER: 12440**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$118,164	\$122,285	<b>\$124,743</b>	\$2,458	2.0%
	Subtotal Personnel Compensation	\$118,164	\$122,285	<b>\$124,743</b>	\$2,458	2.0%
<b>Personnel Benefits</b>						
2100	FICA	\$8,596	\$9,355	<b>\$9,543</b>	\$188	2.0%
2210	VRS	\$16,281	\$15,163	<b>\$15,469</b>	\$306	2.0%
2310	Hospitalization Insurance	\$19,618	\$20,873	<b>\$21,240</b>	\$367	1.8%
2400	Group Life Insurance	\$322	\$342	<b>\$599</b>	\$257	75.1%
2600	Unemployment Insurance	\$237	\$203	<b>\$203</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$160	\$147	<b>\$150</b>	\$3	2.0%
	Subtotal Personnel Benefits	\$45,214	\$46,083	<b>\$47,204</b>	\$1,121	2.4%
<b>Operational Expenses</b>						
5230	Telecommunications	\$502	\$300	<b>\$573</b>	\$273	91.0%
5510	Travel (Mileage)	\$0	\$600	<b>\$600</b>	\$0	0.0%
5530	Travel (Food & Lodging)	\$0	\$500	<b>\$500</b>	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$250	<b>\$500</b>	\$250	100.0%
5810	Dues and Memberships	\$880	\$880	<b>\$880</b>	\$0	0.0%
6001	Office Supplies	\$0	\$250	<b>\$250</b>	\$0	0.0%
7000	Training School	\$0	\$1,500	<b>\$1,500</b>	\$0	0.0%
	Subtotal Operational Expenses	\$1,382	\$4,280	<b>\$4,803</b>	\$523	12.2%
	<b>Total Department:</b>	<b>\$164,759</b>	<b>\$172,648</b>	<b>\$176,750</b>	<b>\$4,102</b>	<b>2.4%</b>



**DEPARTMENT: Information Systems**  
**DEPARTMENT CODE NUMBER: 12510**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$0	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	\$0	0.0%
<b>Personnel Benefits</b>						
2100	FICA	\$0	\$0	\$0	\$0	0.0%
2210	VRS	\$0	\$0	\$0	\$0	0.0%
2310	Hospitalization Insurance	\$0	\$0	\$0	\$0	0.0%
2400	Group Life Insurance	\$0	\$0	\$0	\$0	0.0%
2600	Unemployment Insurance	\$0	\$0	\$0	\$0	0.0%
2700	Worker's Compensation Insurance	\$0	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$0	\$0	\$0	\$0	0.0%
<b>Contractual</b>						
3166	Contractual Services	\$22,951	\$29,000	\$26,792	(\$2,208)	-7.6%
3170	Professional Services	\$625	\$1,000	\$20,000	\$19,000	1900.0%
	Subtotal Contractual	\$23,576	\$30,000	\$46,792	\$16,792	56.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$603	\$1,000	\$1,000	\$0	0.0%
3320	Maintenance & Service Contract	\$15,587	\$9,315	\$11,999	\$2,684	28.8%
3500	Printing and binding	\$0	\$0	\$4,500	\$4,500	0.0%
5230	Telecommunications	\$1,241	\$1,089	\$1,276	\$187	17.2%
5309	Contractors Equipment Insurance	\$2,625	\$3,250	\$2,600	(\$650)	-20.0%
5540	Travel (Convention & Education)	\$0	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$3,856	\$4,100	\$4,100	\$0	0.0%
6012	Books & Supplies	\$0	\$100	\$100	\$0	0.0%
	Subtotal Operational Expenses	\$23,912	\$18,854	\$25,575	\$6,721	35.6%
<b>Capital Outlay</b>						
8107	EDP Equipment	\$4,049	\$13,200	\$13,200	\$0	0.0%
8202	Furniture & Fixtures	\$0	\$0	\$500	\$500	0.0%
8207	EDP Equipment	\$11,985	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$16,033	\$13,200	\$13,700	\$500	3.8%
	<b>Total Department:</b>	<b>\$63,521</b>	<b>\$62,054</b>	<b>\$86,067</b>	<b>\$24,013</b>	<b>38.7%</b>



**DEPARTMENT: GIS**

**DEPARTMENT CODE NUMBER: 12540**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$61,239	\$63,749	\$65,031	\$1,282	2.0%
	Subtotal Personnel Compensation	\$61,239	\$63,749	\$65,031	\$1,282	2.0%
<b>Personnel Benefits</b>						
2100	FICA	\$4,685	\$4,877	\$4,975	\$98	2.0%
2210	VRS	\$8,488	\$7,905	\$8,064	\$159	2.0%
2400	Group Life Insurance	\$168	\$178	\$312	\$134	75.3%
2600	Unemployment Insurance	\$118	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$15	\$76	\$78	\$2	2.6%
	Subtotal Personnel Benefits	\$13,474	\$13,138	\$13,531	\$393	3.0%
<b>Contractual</b>						
3162	Professional Services (Mapping/Addr	\$3,175	\$3,500	\$3,500	\$0	0.0%
3166	Contractual Services	\$30,875	\$14,800	\$15,100	\$300	2.0%
	Subtotal Contractual	\$34,050	\$18,300	\$18,600	\$300	1.6%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$357	\$500	\$500	\$0	0.0%
5210	Postal Service	\$6	\$25	\$25	\$0	0.0%
5230	Telecommunications	\$416	\$350	\$350	\$0	0.0%
5530	Travel (Food & Lodging)	\$0	\$400	\$400	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$250	\$250	\$0	0.0%
5810	Dues & Association Membership	\$0	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$0	\$100	\$100	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$52	\$200	\$100	(\$100)	-50.0%
6008	Vehicles Supplies (Gas)	\$0	\$100	\$50	(\$50)	-50.0%
6014	Operating Supplies	\$334	\$800	\$500	(\$300)	-37.5%
	Subtotal Operational Expenses	\$1,165	\$2,725	\$2,275	(\$450)	-16.5%
<b>Capital Outlay</b>						
8207	EDP Equipment	\$16,479	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$16,479	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$126,407</b>	<b>\$97,912</b>	<b>\$99,437</b>	<b>\$1,525</b>	<b>1.6%</b>



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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$9,514	\$9,514	\$9,547	\$33	0.3%
1300	Salaries (Part-Time)	\$0	\$0	\$0	\$0	0.0%
1700	Stipend for Services	\$40,379	\$40,000	\$42,327	\$2,327	5.8%
	Subtotal Personnel Compensation	\$49,893	\$49,514	\$51,874	\$2,360	4.8%
<b>Personnel Benefits</b>						
2100	FICA	\$728	\$730	\$730	\$0	0.0%
2700	Worker's Compensation Insurance	\$0	\$11	\$11	\$0	0.0%
	Subtotal Personnel Benefits	\$728	\$741	\$741	\$0	0.0%
<b>Contractual</b>						
3180	Contractual Services	\$7,397	\$5,800	\$7,600	\$1,800	31.0%
	Subtotal Contractual	\$7,397	\$5,800	\$7,600	\$1,800	31.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$9,090	\$10,860	\$11,300	\$440	4.1%
3500	Printing	\$6,397	\$7,100	\$6,800	(\$300)	-4.2%
3600	Advertising	\$283	\$320	\$320	\$0	0.0%
5210	Postal Service	\$491	\$2,700	\$1,400	(\$1,300)	-48.1%
5230	Telecommunications	\$277	\$300	\$300	\$0	0.0%
5309	Contractors Equipment Insurance	\$89	\$0	\$0	\$0	0.0%
5420	Lease/Rent Building	\$2,100	\$1,800	\$2,100	\$300	16.7%
5510	Travel (Mileage)	\$3,377	\$2,900	\$3,900	\$1,000	34.5%
5530	Travel (Food & Lodging)	\$2,378	\$2,700	\$2,900	\$200	7.4%
5540	Travel (Convention & Education)	\$360	\$565	\$565	\$0	0.0%
5810	Dues & Association Membership	\$125	\$125	\$125	\$0	0.0%
6001	Office Supplies	\$4,020	\$4,000	\$3,000	(\$1,000)	-25.0%
	Subtotal Operational Expenses	\$28,987	\$33,370	\$32,710	(\$660)	-2.0%
<b>Capital Outlay</b>						
8112	Voting Machines	\$608	\$0	\$0	\$0	0.0%
8202	Furniture & Fixtures	\$4,541	\$0	\$3,000	\$3,000	0.0%
	Subtotal Capital Outlay	\$5,149	\$0	\$3,000	\$3,000	0.0%
	<b>Total Department:</b>	<b>\$92,153</b>	<b>\$89,425</b>	<b>\$95,925</b>	<b>\$6,500</b>	<b>7.3%</b>



**DEPARTMENT: General Registrar****DEPARTMENT CODE NUMBER: 13200**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$47,647	\$50,744	\$50,029	(\$715)	-1.4%
1300	Salaries (Part-Time)	\$27,689	\$33,929	\$32,640	(\$1,289)	-3.8%
	Subtotal Personnel Compensation	\$75,336	\$84,673	\$82,669	(\$2,004)	-2.4%
<b>Personnel Benefits</b>						
2100	FICA	\$5,403	\$6,477	\$2,497	(\$3,980)	-61.4%
2210	VRS	\$6,756	\$6,292	\$6,204	(\$88)	-1.4%
2310	Hospitalization Insurance	\$11,793	\$11,944	\$12,156	\$212	1.8%
2400	Group Life Insurance	\$133	\$142	\$240	\$98	69.0%
2600	Unemployment Insurance	\$435	\$315	\$297	(\$18)	-5.7%
2700	Worker's Compensation Insurance	\$72	\$102	\$99	(\$3)	-2.9%
	Subtotal Personnel Benefits	\$24,594	\$25,272	\$21,493	(\$3,779)	-15.0%
<b>Contractual</b>						
3180	Contractual Services	\$720	\$1,450	\$4,800	\$3,350	231.0%
	Subtotal Contractual	\$720	\$1,450	\$4,800	\$3,350	231.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$875	\$1,548	\$1,548	\$0	0.0%
3320	Maintenance & Service Contract	\$1,386	\$2,260	\$3,460	\$1,200	53.1%
3500	Printing	\$0	\$500	\$200	(\$300)	-60.0%
3600	Advertising	\$1,009	\$1,480	\$1,800	\$320	21.6%
5210	Postal Service	\$2,181	\$4,900	\$2,200	(\$2,700)	-55.1%
5230	Telecommunications	\$939	\$1,200	\$1,200	\$0	0.0%
5510	Travel (Mileage)	\$446	\$1,000	\$1,100	\$100	10.0%
5530	Travel (Food & Lodging)	\$1,098	\$1,650	\$2,450	\$800	48.5%
5540	Travel (Convention & Education)	\$460	\$300	\$1,700	\$1,400	466.7%
5810	Dues & Association Membership	\$220	\$220	\$390	\$170	77.3%
6001	Office Supplies	\$1,806	\$2,900	\$1,500	(\$1,400)	-48.3%
	Subtotal Operational Expenses	\$10,419	\$17,958	\$17,548	(\$410)	-2.3%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%



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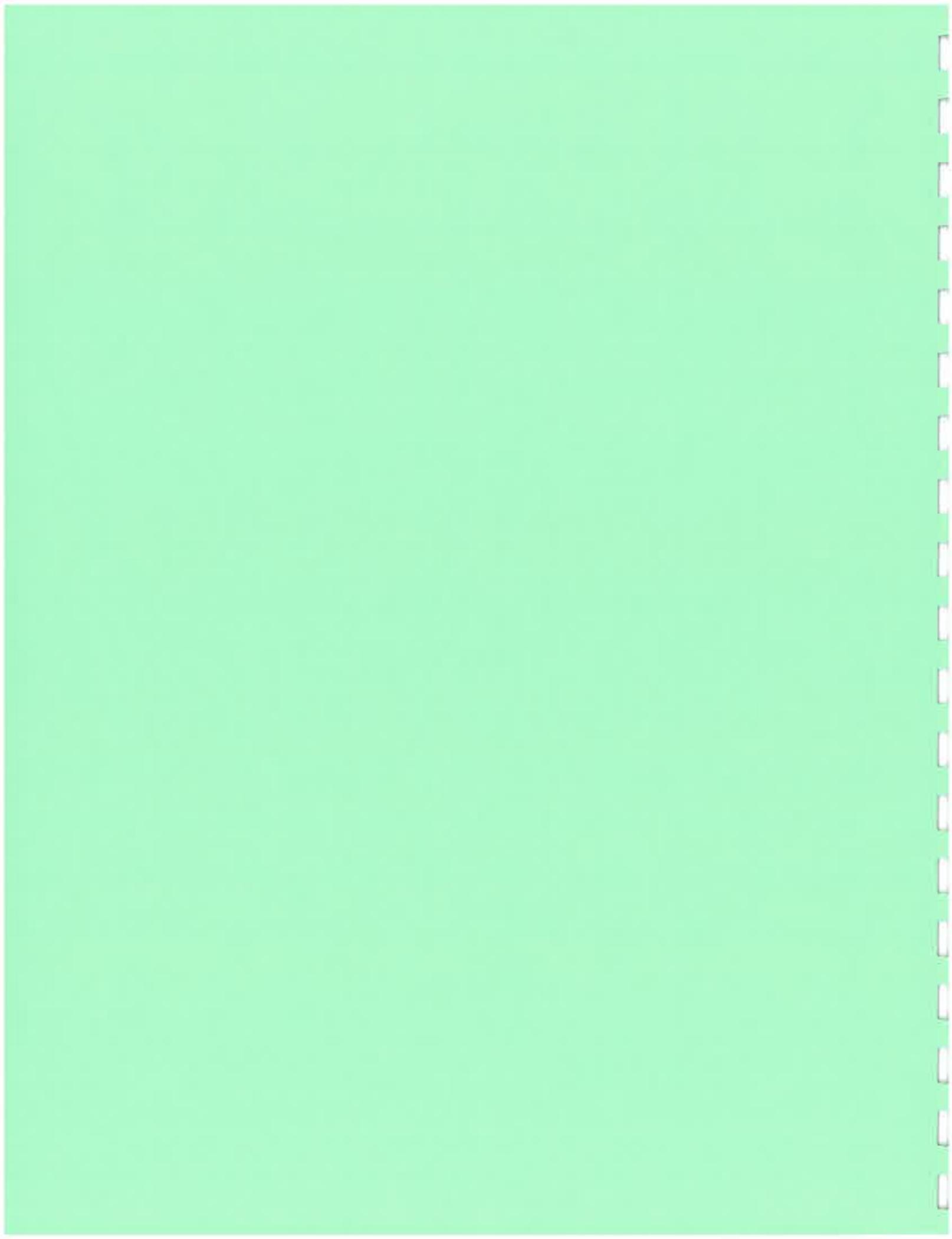
<b>Total Department:</b>	<b>\$111,069</b>	<b>\$129,353</b>	<b>\$126,510</b>	<b>(\$2,843)</b>	<b>-2.2%</b>
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**TAB F**

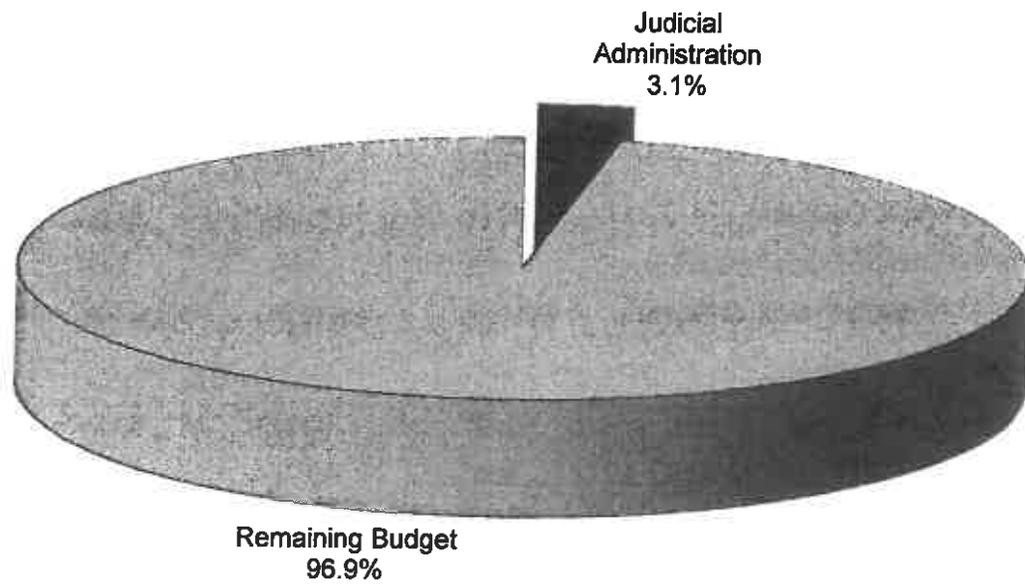
**EXPENDITURES:**

**JUDICIAL ADMINISTRATION**



# JUDICIAL ADMINISTRATION

## Comparison to Total Budget



**DEPARTMENT: Circuit Court**  
**DEPARTMENT CODE NUMBER: 21100**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$36,661	\$39,044	\$39,828	\$784	2.0%
	Subtotal Personnel Compensation	\$36,661	\$39,044	\$39,828	\$784	2.0%
<b>Personnel Benefits</b>						
2100	FICA	\$2,805	\$2,987	\$3,047	\$60	2.0%
2210	VRS	\$5,199	\$4,841	\$4,939	\$98	2.0%
2310	Hospitalization Insurance	\$5,839	\$5,914	\$6,012	\$98	1.7%
2400	Group Life Insurance	\$103	\$109	\$191	\$82	75.2%
2600	Unemployment Insurance	\$118	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$33	\$47	\$48	\$1	2.1%
	Subtotal Personnel Benefits	\$14,096	\$14,000	\$14,339	\$339	2.4%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$0	\$300	\$300	\$0	0.0%
3320	Maintenance & Service Contract	\$246	\$250	\$400	\$150	60.0%
5210	Postal Service	\$312	\$425	\$425	\$0	0.0%
5230	Telecommunications	\$1,405	\$1,400	\$1,500	\$100	7.1%
5410	Lease/Purchase Equipment	\$820	\$1,250	\$1,400	\$150	12.0%
6001	Office Supplies	\$495	\$1,000	\$1,000	\$0	0.0%
6012	Books & Supplies	\$849	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$4,127	\$4,925	\$5,325	\$400	8.1%
	<b>Total Department:</b>	<b>\$54,883</b>	<b>\$57,969</b>	<b>\$59,492</b>	<b>\$1,523</b>	<b>2.6%</b>

**DEPARTMENT: General District Court**  
**DEPARTMENT CODE NUMBER: 21200**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$0	\$100	\$100	\$0	0.0%
3320	Maintenance & Service Contract	\$3,714	\$4,000	\$4,000	\$0	0.0%
5210	Postal Service	\$47	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$3,409	\$3,000	\$3,500	\$500	16.7%
5810	Dues & Association Membership	\$100	\$100	\$100	\$0	0.0%
6001	Office Supplies	\$1,491	\$1,500	\$1,800	\$300	20.0%
	Subtotal Operational Expenses	\$8,761	\$8,800	\$9,600	\$800	9.1%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$544	\$1,500	\$1,000	(\$500)	-33.3%
	Subtotal Capital Outlay	\$544	\$1,500	\$1,000	(\$500)	-33.3%
	<b>Total Department:</b>	<b>\$9,305</b>	<b>\$10,300</b>	<b>\$10,600</b>	<b>\$300</b>	<b>2.9%</b>

**DEPARTMENT: Magistrates' Office**  
**DEPARTMENT CODE NUMBER: 21300**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$185	\$400	\$400	\$0	0.0%
5230	Telecommunications	\$1,704	\$2,000	\$2,000	\$0	0.0%
5810	Dues & Association Membership	\$25	\$25	\$25	\$0	0.0%
6001	Office Supplies	\$411	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$2,325	\$2,725	\$2,725	\$0	0.0%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$263	\$300	\$300	\$0	0.0%
	Subtotal Capital Outlay	\$263	\$300	\$300	\$0	0.0%
	<b>Total Department:</b>	<b>\$2,587</b>	<b>\$3,025</b>	<b>\$3,025</b>	<b>\$0</b>	<b>0.0%</b>

**DEPARTMENT: Juvenile/Domestic Relations**

**DEPARTMENT CODE NUMBER: 21500**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
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	\$387	\$400	\$400	\$0	0.0%
5230	Telecommunications	\$3,173	\$6,250	\$6,250	\$0	0.0%
5420	Lease/Rent Building	\$0	\$0	\$0	\$0	0.0%
5810	Dues & Association Membership	\$0	\$350	\$350	\$0	0.0%
6001	Office Supplies	\$1,247	\$1,500	\$1,500	\$0	0.0%
6004	Medical & Lab Supplies	\$175	\$300	\$300	\$0	0.0%
6012	Books & Supplies	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$7,802	\$12,900	\$12,900	\$0	0.0%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$339	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$339	\$1,000	\$1,000	\$0	0.0%
<b>Operational Expenses</b>						
5230 1	Telecommunications	\$712	\$0	\$0	\$0	0.0%
5540 1	Travel (Convention & Education)	\$0	\$1,500	\$1,500	\$0	0.0%
6001 1	Office Supplies	\$1,406	\$0	\$1,500	\$1,500	0.0%
6012 1	Books & Supplies	\$0	\$325	\$325	\$0	0.0%
	Subtotal Operational Expenses	\$2,118	\$1,825	\$3,325	\$1,500	82.2%
	<b>Total Department:</b>	<b>\$10,259</b>	<b>\$15,725</b>	<b>\$17,225</b>	<b>\$1,500</b>	<b>9.5%</b>

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$300,353	\$318,205	\$322,310	\$4,105	1.3%
1200	Salaries (Overtime)	\$0	\$0	\$0	\$0	0.0%
1300	Salaries (Part-Time)	\$18,326	\$18,358	\$18,725	\$367	2.0%
1714	Jury & Jury Commissioners	\$4,850	\$4,500	\$4,500	\$0	0.0%
	Subtotal Personnel Compensation	\$323,529	\$341,063	\$345,535	\$4,472	1.3%
<b>Personnel Benefits</b>						
2100	FICA	\$23,052	\$25,747	\$26,089	\$342	1.3%
2210	VRS	\$42,585	\$39,457	\$39,966	\$509	1.3%
2310	Hospitalization Insurance	\$41,104	\$41,629	\$42,348	\$719	1.7%
2400	Group Life Insurance	\$841	\$891	\$1,547	\$656	73.6%
2600	Unemployment Insurance	\$925	\$813	\$813	\$0	0.0%
2700	Worker's Compensation Insurance	\$282	\$404	\$409	\$5	1.2%
	Subtotal Personnel Benefits	\$108,789	\$108,941	\$111,172	\$2,231	2.0%
<b>Contractual</b>						
3120	Professional Services (Audit)	\$3,974	\$4,000	\$4,000	\$0	0.0%
3161	Microfilming	\$0	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$3,974	\$4,000	\$4,000	\$0	0.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$268	\$500	\$500	\$0	0.0%
3320	Maintenance & Service Contract	\$28,756	\$0	\$0	\$0	0.0%
3500	Printing	\$320	\$1,500	\$1,500	\$0	0.0%
5210	Postal Service	\$2,020	\$6,000	\$6,000	\$0	0.0%
5230	Telecommunications	\$6,988	\$6,500	\$7,059	\$559	8.6%
5435	Rental Postage Meter/Scale	\$1,158	\$200	\$300	\$100	50.0%
5810	Dues & Association Membership	\$440	\$420	\$440	\$20	4.8%
6001	Office Supplies	\$4,368	\$2,000	\$2,000	\$0	0.0%
6021	Record Books	\$1,838	\$3,000	\$3,000	\$0	0.0%
	Subtotal Operational Expenses	\$46,157	\$20,120	\$20,799	\$679	3.4%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$375	\$500	\$500	\$0	0.0%
	Subtotal Capital Outlay	\$375	\$500	\$500	\$0	0.0%

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<b>Total Department:</b>	<b>\$482,825</b>	<b>\$474,624</b>	<b>\$482,006</b>	<b>\$7,382</b>	<b>1.6%</b>
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**DEPARTMENT: Sheriff (Courts)****DEPARTMENT CODE NUMBER: 21700**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$224,177	\$251,675	<b>\$256,569</b>	\$4,894	1.9%
1300	Salaries (Part-Time)	\$231,391	\$182,711	<b>\$182,711</b>	\$0	0.0%
	Subtotal Personnel Compensation	\$455,568	\$434,386	<b>\$439,280</b>	\$4,894	1.1%
<b>Personnel Benefits</b>						
2100	FICA	\$33,129	\$33,231	<b>\$33,605</b>	\$374	1.1%
2210	VRS	\$31,020	\$31,208	<b>\$31,814</b>	\$606	1.9%
2310	Hospitalization Insurance	\$73,561	\$65,517	<b>\$57,576</b>	(\$7,941)	-12.1%
2400	Group Life Insurance	\$613	\$705	<b>\$1,231</b>	\$526	74.6%
2600	Unemployment Insurance	\$2,588	\$1,016	<b>\$711</b>	(\$305)	-30.0%
2700	Worker's Compensation Insurance	\$4,715	\$6,529	<b>\$6,675</b>	\$146	2.2%
	Subtotal Personnel Benefits	\$145,626	\$138,206	<b>\$131,612</b>	(\$6,594)	-4.8%
<b>Operational Expenses</b>						
6008	Vehicles Supplies (Gas)	\$9,944	\$9,568	<b>\$10,557</b>	\$989	10.3%
6009	Auto Repairs & Maintenance	\$1,827	\$5,549	<b>\$5,549</b>	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$3,263	\$3,500	<b>\$3,000</b>	(\$500)	-14.3%
	Subtotal Operational Expenses	\$15,034	\$18,617	<b>\$19,106</b>	\$489	2.6%
	<b>Total Department:</b>	<b>\$616,228</b>	<b>\$591,209</b>	<b>\$589,998</b>	<b>(\$1,211)</b>	<b>-0.2%</b>

**DEPARTMENT: Law Library**

**DEPARTMENT CODE NUMBER: 21800**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
5230	Telecommunications	\$1,391	\$1,800	\$1,800	\$0	0.0%
6012	Books & Supplies	\$16,089	\$18,200	\$19,000	\$800	4.4%
	Subtotal Operational Expenses	\$17,479	\$20,000	\$20,800	\$800	4.0%
<b>Capital Outlay</b>						
8202	Furniture and Fixture	\$0	\$0	\$2,000	\$2,000	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$2,000	\$2,000	0.0%
	<b>Total Department:</b>	<b>\$17,479</b>	<b>\$20,000</b>	<b>\$22,800</b>	<b>\$2,800</b>	<b>14.0%</b>

**DEPARTMENT: Records Restoration**  
**DEPARTMENT CODE NUMBER: 21910**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Contractual</b>						
3161	Microfilming	\$4,293	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$4,293	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$4,293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

**DEPARTMENT: Commonwealth's Attorney**

**DEPARTMENT CODE NUMBER: 22100**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$325,625	\$363,375	\$308,982	(\$54,393)	-15.0%
1300	Salaries (Part Time)	\$0	\$0	\$47,591	\$47,591	0.0%
	Subtotal Personnel Compensation	\$325,625	\$363,375	\$356,573	(\$6,802)	-1.9%
<b>Personnel Benefits</b>						
2100	FICA	\$22,914	\$27,798	\$27,278	(\$520)	-1.9%
2210	VRS	\$43,515	\$45,059	\$38,314	(\$6,745)	-15.0%
2310	Hospitalization Insurance	\$48,039	\$62,619	\$48,492	(\$14,127)	-22.6%
2400	Group Life Insurance	\$859	\$1,017	\$1,483	\$466	45.8%
2600	Unemployment Insurance	\$592	\$610	\$610	\$0	0.0%
2700	Worker's Compensation Insurance	\$229	\$327	\$321	(\$6)	-1.8%
	Subtotal Personnel Benefits	\$116,148	\$137,430	\$116,498	(\$20,932)	-15.2%
<b>Contractual</b>						
3166	Contractual Services	\$0	\$0	\$3,000	\$3,000	0.0%
	Subtotal Contractual	\$0	\$0	\$3,000	\$3,000	0.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$0	\$250	\$250	\$0	0.0%
3320	Maintenance & Service Contract	\$514	\$550	\$2,434	\$1,884	342.5%
5210	Postal Service	\$352	\$1,085	\$1,085	\$0	0.0%
5230	Telecommunications	\$4,720	\$6,300	\$6,672	\$372	5.9%
5540	Travel (Convention & Education)	\$167	\$0	\$0	\$0	0.0%
5810	Dues & Association Membership	\$1,000	\$1,100	\$1,100	\$0	0.0%
6001	Office Supplies	\$8,784	\$3,400	\$3,600	\$200	5.9%
6012	Books and Supplies	\$0	\$3,000	\$3,000	\$0	0.0%
	Subtotal Operational Expenses	\$15,538	\$15,685	\$18,141	\$2,456	15.7%
<b>Capital Outlay</b>						
8107	EDP Equipment	\$2,724	\$2,400	\$2,400	\$0	0.0%
	Subtotal Capital Outlay	\$2,724	\$2,400	\$2,400	\$0	0.0%
	<b>Total Department:</b>	<b>\$460,034</b>	<b>\$518,890</b>	<b>\$496,612</b>	<b>(\$22,278)</b>	<b>-4.3%</b>

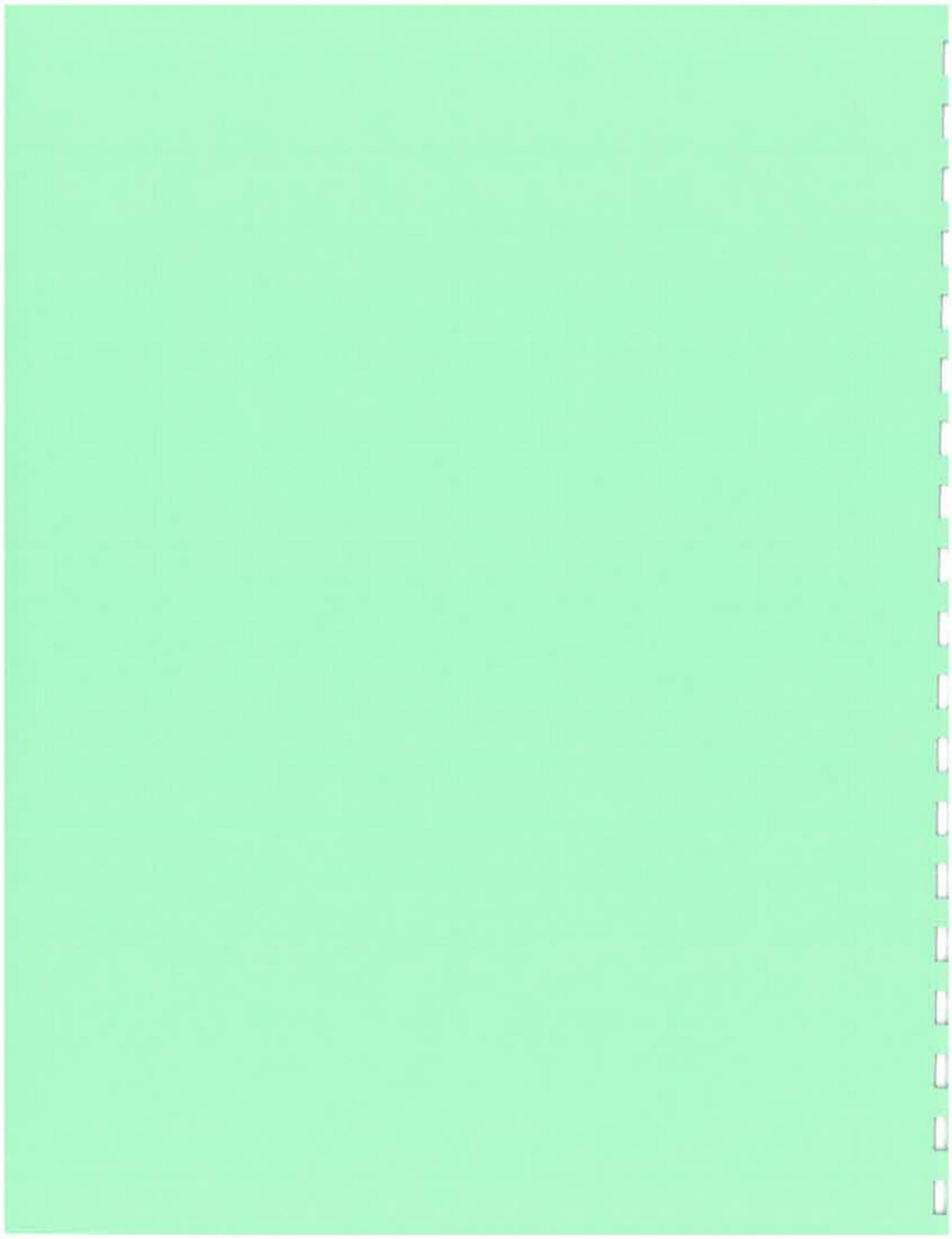
**DEPARTMENT: Victim-Witness Coordinator****DEPARTMENT CODE NUMBER: 22200**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$20,945	\$22,070	\$22,074	\$4	0.0%
	Subtotal Personnel Compensation	\$20,945	\$22,070	\$22,074	\$4	0.0%
<b>Personnel Benefits</b>						
2100	FICA	\$1,602	\$1,688	\$1,689	\$1	0.1%
2210	VRS	\$2,970	\$2,737	\$2,737	\$0	0.0%
2400	Group Life Insurance	\$59	\$62	\$106	\$44	71.0%
2600	Unemployment Insurance	\$118	\$102	\$102	\$0	0.0%
2700	Worker's Compensation Insurance	\$18	\$26	\$26	\$0	0.0%
	Subtotal Personnel Benefits	\$4,768	\$4,615	\$4,660	\$45	1.0%
<b>Operational Expenses</b>						
5230	Telecommunications	\$327	\$773	\$773	\$0	0.0%
5510	Travel (Mileage)	\$244	\$165	\$166	\$1	0.6%
5520	Travel (Fares)	\$49	\$226	\$240	\$14	6.2%
5810	Dues & Association Membership	\$0	\$75	\$75	\$0	0.0%
6001	Office Supplies	\$1,334	\$1,027	\$1,083	\$56	5.5%
	Subtotal Operational Expenses	\$1,954	\$2,266	\$2,337	\$71	3.1%
	<b>Total Department:</b>	<b>\$27,666</b>	<b>\$28,951</b>	<b>\$29,071</b>	<b>\$120</b>	<b>0.4%</b>

**TAB G**

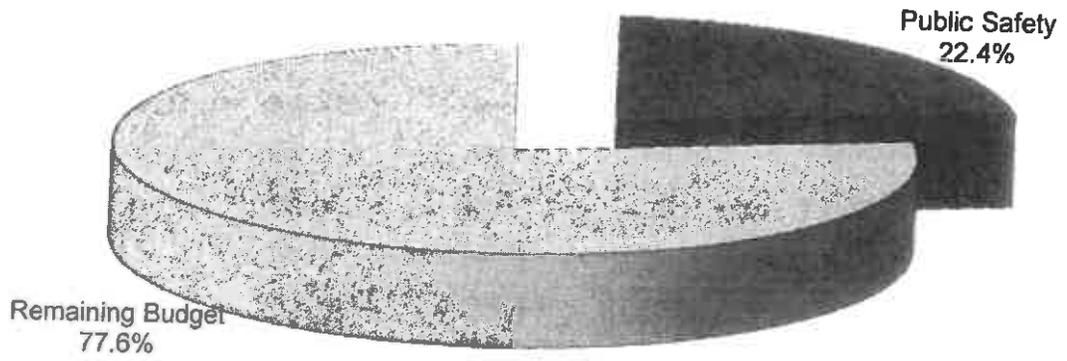
**EXPENDITURES:**

**PUBLIC SAFETY**



# PUBLIC SAFETY

## Comparison to Total Budget



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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$1,816,331	\$1,965,139	<b>\$2,080,078</b>	\$114,939	5.8%
1200	Salaries (Overtime)	\$127,634	\$129,419	<b>\$147,755</b>	\$18,336	14.2%
1201	OT - DMV Grant	\$23,545	\$0	<b>\$0</b>	\$0	0.0%
1202	OT - Forestry Grant	\$5,517	\$0	<b>\$0</b>	\$0	0.0%
1203	OT - ATF Grant	\$78,931	\$0	<b>\$0</b>	\$0	0.0%
1300	Salaries (Part-Time)	\$53,642	\$55,384	<b>\$56,492</b>	\$1,108	2.0%
1700	Stipends - On-Call	\$0	\$0	<b>\$15,687</b>	\$15,687	0.0%
	Subtotal Personnel Compensation	\$2,105,600	\$2,149,942	<b>\$2,300,012</b>	\$150,070	7.0%
<b>Personnel Benefits</b>						
2100	FICA	\$142,358	\$164,471	<b>\$174,750</b>	\$10,279	6.2%
2101	FICA - DMV Grant	\$1,801	\$0	<b>\$0</b>	\$0	0.0%
2102	FICA - Forestry Grant	\$422	\$0	<b>\$0</b>	\$0	0.0%
2103	FICA - ATF Grant	\$6,038	\$0	<b>\$0</b>	\$0	0.0%
2210	VRS	\$250,919	\$259,725	<b>\$276,251</b>	\$16,526	6.4%
2310	Hospitalization Insurance	\$342,755	\$365,732	<b>\$378,086</b>	\$12,354	3.4%
2400	Group Life Insurance	\$4,954	\$5,865	<b>\$10,693</b>	\$4,828	82.3%
2600	Unemployment Insurance	\$6,939	\$5,080	<b>\$5,159</b>	\$79	1.6%
2700	Worker's Compensation Insurance	\$20,062	\$38,760	<b>\$40,620</b>	\$1,860	4.8%
	Subtotal Personnel Benefits	\$776,249	\$839,633	<b>\$885,559</b>	\$45,926	5.5%
<b>Contractual</b>						
3110	Professional Health Services	\$3,449	\$4,745	<b>\$7,833</b>	\$3,088	65.1%
3164	Staffing Study	\$0	\$18,000	<b>\$0</b>	(\$18,000)	-100.0%
3180	Contractual Services	\$8,640	\$9,741	<b>\$9,741</b>	\$0	0.0%
	Subtotal Contractual	\$12,088	\$32,486	<b>\$17,574</b>	(\$14,912)	-45.9%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$804	\$1,500	<b>\$1,000</b>	(\$500)	-33.3%
3320	Maintenance & Service Contract	\$10,918	\$18,518	<b>\$23,993</b>	\$5,475	29.6%
3600	Advertising	\$151	\$460	<b>\$460</b>	\$0	0.0%
5210	Postal Service	\$3,462	\$3,654	<b>\$3,654</b>	\$0	0.0%
5230	Telecommunications	\$41,071	\$51,490	<b>\$57,745</b>	\$6,255	12.1%
5305	Auto Insurance	\$21,893	\$24,035	<b>\$24,516</b>	\$481	2.0%

5435	Rental Postage Meter/Scale	\$261	\$460	\$460	\$0	0.0%
5510	Travel (Mileage)	\$507	\$948	\$948	\$0	0.0%
5530	Travel (Food & Lodging)	\$3,356	\$2,750	\$3,376	\$626	22.8%
5540	Travel (Convention & Education)	\$41,396	\$29,738	\$34,338	\$4,600	15.5%
5550	Travel (Extradition of Prisoners)	\$1,137	\$276	\$276	\$0	0.0%
5810	Dues & Association Membership	\$3,640	\$4,157	\$4,165	\$8	0.2%
6001	Office Supplies	\$6,068	\$5,857	\$8,357	\$2,500	42.7%
6008	Vehicles Supplies (Gas)	\$137,942	\$174,565	\$170,202	(\$4,363)	-2.5%
6009	Auto Repairs & Maintenance	\$65,566	\$62,424	\$59,303	(\$3,121)	-5.0%
6010	Police Supplies (Including Firing Ran	\$69,794	\$50,014	\$63,897	\$13,883	27.8%
6011	Uniforms and Wearing Apparel	\$10,940	\$9,725	\$10,825	\$1,100	11.3%
6030	Drug Dog	\$731	\$2,400	\$2,160	(\$240)	-10.0%
7000	Training School	\$49,480	\$51,460	\$54,767	\$3,307	6.4%
7001	Special Task Force	\$14,005	\$24,340	\$24,340	\$0	0.0%
7002	Gang Grant	\$3,182	\$6,386	\$10,913	\$4,527	70.9%
	Subtotal Operational Expenses	\$486,305	\$525,157	\$559,695	\$34,538	6.6%
<b>Capital Outlay</b>						
8103	Communication Equipment	\$33,334	\$3,340	\$7,200	\$3,860	115.6%
8105	Motor Vehicle	\$55,902	\$0	\$0	\$0	0.0%
8202	Furniture & Fixtures	\$70	\$500	\$500	\$0	0.0%
8207	EDP Equipment	\$18,618	\$89,025	\$104,541	\$15,516	17.4%
8214	Site Improvements (Compactor Sites)	\$1,222	\$1,000	\$1,000	\$0	0.0%
	Subtotal Capital Outlay	\$109,146	\$93,865	\$113,241	\$19,376	20.6%
<b>Personnel Compensation</b>						
1200 3	Salaries (Overtime)	\$0	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$0	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
5850 3	Misc Exp	\$0	\$0	\$0	\$0	0.0%
6010 3	Police Supplies (Including Firing Ran	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
6010 4	Police Supplies (Including Firing Ran	\$633	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$633	\$0	\$0	\$0	0.0%
<b>Contractual</b>						
3170 5	Prof Services	\$2,468	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$2,468	\$0	\$0	\$0	0.0%

<b>Contractual</b>						
3180 6	Contractual Services	\$6,629	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$6,629	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
6010 6	Police Supplies (Including Firing Ran	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
6010 8	Police Supplies (Including Firing Ran	\$391	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$391	\$0	\$0	\$0	0.0%
<b>Personnel Compensation</b>						
1200 9	Salaries (Overtime)	\$5,151	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$5,151	\$0	\$0	\$0	0.0%
<b>Personnel Benefits</b>						
2100 9	FICA	\$388	\$0	\$0	\$0	0.0%
	Subtotal Personnel Benefits	\$388	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
5540 9	Travel (Convention & Education)	\$139	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$139	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$3,505,187</b>	<b>\$3,641,083</b>	<b>\$3,876,081</b>	<b>\$234,998</b>	<b>6.5%</b>

**DEPARTMENT: E-911 Enforcement/Traffic Control**

**DEPARTMENT CODE NUMBER: 31400**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Contractual</b>						
3180	Contractual Services	\$29,021	\$43,200	<b>\$650</b>	(\$42,550)	-98.5%
	Subtotal Contractual	\$29,021	\$43,200	<b>\$650</b>	(\$42,550)	-98.5%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$5,979	\$10,000	<b>\$7,500</b>	(\$2,500)	-25.0%
5230	Telecommunications	\$14,830	\$650	<b>\$43,200</b>	\$42,550	6546.2%
	Subtotal Operational Expenses	\$20,809	\$10,650	<b>\$50,700</b>	\$40,050	376.1%
	<b>Total Department:</b>	\$49,830	\$53,850	<b>\$51,350</b>	(\$2,500)	-4.6%

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Benefits</b>						
2220	Line of Duty	\$0	\$0	\$0	\$0	0.0%
2510	Group Accident/Sickness Insurance	\$15,200	\$15,200	\$15,200	\$0	0.0%
2700	Worker's Compensation Insurance	\$51,470	\$62,993	\$62,993	\$0	0.0%
	Subtotal Personnel Benefits	\$66,670	\$78,193	\$78,193	\$0	0.0%
<b>Contractual</b>						
3110	Professional Health Services	\$0	\$750	\$3,250	\$2,500	333.3%
	Subtotal Contractual	\$0	\$750	\$3,250	\$2,500	333.3%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$12,194	\$12,000	\$17,860	\$5,860	48.8%
5308	General Liability Insurance	\$89,000	\$89,000	\$89,000	\$0	0.0%
5540	Travel (Convention & Education)	\$2,070	\$6,600	\$4,500	(\$2,100)	-31.8%
5640	Contributions/Fire Departments	\$450,000	\$420,000	\$450,000	\$30,000	7.1%
5641	State Fire Program Fund	\$7,440	\$56,247	\$56,247	\$0	0.0%
5687	Contribution First Responder	\$0	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$79,583	\$72,661	\$70,000	(\$2,661)	-3.7%
6012	Books & Supplies	\$0	\$0	\$0	\$0	0.0%
6013	Educational/Recreational Supplies	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$640,287	\$656,508	\$687,607	\$31,099	4.7%
<b>Capital Outlay</b>						
8101	Machinery & Equipment	\$0	\$0	\$0	\$0	0.0%
8205	EDP Equipment	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$706,957</b>	<b>\$735,451</b>	<b>\$769,050</b>	<b>\$33,599</b>	<b>4.6%</b>

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Benefits</b>						
2220	line of Duty	\$0	\$0	\$0	\$0	0.0%
2510	Group Accident/Sickness Insurance	\$10,348	\$10,500	\$10,500	\$0	0.0%
2700	Worker's Compensation Insurance	\$26,094	\$42,000	\$42,000	\$0	0.0%
	Subtotal Personnel Benefits	\$36,442	\$52,500	\$52,500	\$0	0.0%
<b>Contractual</b>						
3110	Professional Health Services	\$273	\$500	\$500	\$0	0.0%
	Subtotal Contractual	\$273	\$500	\$500	\$0	0.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$8,277	\$8,037	\$8,037	\$0	0.0%
5308	General Liability Insurance	\$34,425	\$38,000	\$38,000	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$0	\$0	\$0	0.0%
5642	Contributions/Rescue Squads	\$60,000	\$60,000	\$60,000	\$0	0.0%
5643	Four for Life Funds	\$43,462	\$0	\$0	\$0	0.0%
5644	Lord Fairfax EMS Council	\$12,424	\$12,424	\$12,424	\$0	0.0%
6004	Medical & Lab Supplies	\$0	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$61,462	\$55,900	\$60,000	\$4,100	7.3%
6012	Books & Supplies	\$0	\$0	\$0	\$0	0.0%
6014	Operating Supplies	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$220,050	\$174,361	\$178,461	\$4,100	2.4%
<b>Capital Outlay</b>						
8101	Machinery & Equipment	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$256,766</b>	<b>\$227,361</b>	<b>\$231,461</b>	<b>\$4,100</b>	<b>1.8%</b>

**DEPARTMENT: Forest Fire Extinction Service**

**DEPARTMENT CODE NUMBER: 32400**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Operational Expenses</b>						
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%
	<b>Total Department:</b>	\$9,695	\$9,695	\$9,695	\$0	0.0%

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$1,366,254	\$1,673,795	<b>\$1,763,959</b>	\$90,164	5.4%
1200	Salaries (Overtime)	\$270,509	\$173,478	<b>\$331,500</b>	\$158,022	91.1%
1300	Salaries (Part-Time)	\$43,639	\$45,213	<b>\$52,470</b>	\$7,257	16.1%
1700	Stipend for Services	\$0	\$30,962	<b>\$30,962</b>	\$0	0.0%
	Subtotal Personnel Compensation	\$1,680,401	\$1,923,448	<b>\$2,178,891</b>	\$255,443	13.3%
<b>Personnel Benefits</b>						
2100	FICA	\$122,682	\$144,825	<b>\$164,317</b>	\$19,492	13.5%
2210	VRS	\$187,374	\$228,275	<b>\$259,837</b>	\$31,562	13.8%
2310	Hospitalization Insurance	\$255,224	\$313,009	<b>\$335,448</b>	\$22,439	7.2%
2400	Group Life Insurance	\$3,716	\$5,154	<b>\$10,058</b>	\$4,904	95.1%
2600	Unemployment Insurance	\$4,656	\$4,301	<b>\$4,471</b>	\$170	4.0%
2700	Worker's Compensation Insurance	\$37,792	\$62,108	<b>\$70,749</b>	\$8,641	13.9%
	Subtotal Personnel Benefits	\$611,443	\$757,672	<b>\$844,880</b>	\$87,208	11.5%
<b>Contractual</b>						
3110	Professional Health Services	\$28,615	\$25,000	<b>\$25,000</b>	\$0	0.0%
3150	Professional Services	\$350	\$0	<b>\$25,000</b>	\$25,000	0.0%
	Subtotal Contractual	\$28,965	\$25,000	<b>\$50,000</b>	\$25,000	100.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$5,977	\$6,620	<b>\$9,620</b>	\$3,000	45.3%
3320	Maintenance & Service Contract	\$445	\$0	<b>\$26,530</b>	\$26,530	0.0%
5210	Postal Service	\$564	\$750	<b>\$750</b>	\$0	0.0%
5230	Telecommunications	\$8,610	\$12,000	<b>\$12,000</b>	\$0	0.0%
5305	Auto Insurance	\$6,336	\$6,000	<b>\$7,000</b>	\$1,000	16.7%
5309	Contractors Equipment Insurance	\$127	\$0	<b>\$0</b>	\$0	0.0%
5530	Travel (Food & Lodging)	\$3,978	\$8,134	<b>\$10,443</b>	\$2,309	28.4%
5540	Travel (Convention & Education)	\$8,228	\$9,160	<b>\$8,230</b>	(\$930)	-10.2%
5810	Dues & Association Membership	\$1,661	\$750	<b>\$1,500</b>	\$750	100.0%
6001	Office Supplies	\$5,883	\$3,500	<b>\$4,500</b>	\$1,000	28.6%
6002	Food Supplies	\$40	\$500	<b>\$500</b>	\$0	0.0%
6004	Medical & Lab Supplies	\$48,120	\$39,000	<b>\$48,000</b>	\$9,000	23.1%
6008	Vehicles Supplies (Gas)	\$42,045	\$30,000	<b>\$30,000</b>	\$0	0.0%

6009	Auto Repairs & Maintenance	\$25,075	\$17,000	<b>\$17,000</b>	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$15,805	\$49,597	<b>\$26,000</b>	(\$23,597)	-47.6%
6012	Books & Supplies	\$5,974	\$6,200	<b>\$7,626</b>	\$1,426	23.0%
6013	Training Supplies	\$6,289	\$6,000	<b>\$17,300</b>	\$11,300	188.3%
6014	Operating Supplies	\$221,686	\$12,000	<b>\$12,000</b>	\$0	0.0%
	Subtotal Operational Expenses	\$406,844	\$207,211	<b>\$238,999</b>	\$31,788	15.3%
<b>Capital Outlay</b>						
8101	Machinery & Equipment	\$167,471	\$0	<b>\$37,370</b>	\$37,370	0.0%
8105	Motor Vehicle	\$50,228	\$0	<b>\$0</b>	\$0	0.0%
8207	EDP Equipment	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Capital Outlay	\$217,698	\$0	<b>\$37,370</b>	\$37,370	0.0%
<b>Personnel Compensation</b>						
1700 1	Stipend for Services	\$0	\$2,500	<b>\$0</b>	(\$2,500)	-100.0%
	Subtotal Personnel Compensation	\$0	\$2,500	<b>\$0</b>	(\$2,500)	-100.0%
<b>Operational Expenses</b>						
5530 1	Travel (Food & Lodging)	\$2,023	\$2,000	<b>\$3,500</b>	\$1,500	75.0%
5540 1	Travel (Convention & Education)	\$1,296	\$1,500	<b>\$2,500</b>	\$1,000	66.7%
5810 1	Dues & Association Membership	\$0	\$200	<b>\$200</b>	\$0	0.0%
6001 1	Office Supplies	\$1,624	\$1,000	<b>\$1,000</b>	\$0	0.0%
6012 1	Books & Supplies	\$0	\$1,000	<b>\$1,000</b>	\$0	0.0%
6013 1	Educational/Recreational Supplies	\$0	\$1,000	<b>\$1,000</b>	\$0	0.0%
6014 1	Operating Supplies	\$12,848	\$14,309	<b>\$14,309</b>	\$0	0.0%
	Subtotal Operational Expenses	\$17,790	\$21,009	<b>\$23,509</b>	\$2,500	11.9%
<b>Capital Outlay</b>						
8101 1	Machinery & Equipment	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	<b>\$0</b>	\$0	0.0%
<b>Capital Outlay</b>						
8207 3	EDP Equipment	\$40,024	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Capital Outlay	\$40,024	\$0	<b>\$0</b>	\$0	0.0%
<b>Capital Outlay</b>						
8101 8	Machinery & Equipment	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	<b>\$0</b>	\$0	0.0%
	<b>Total Department:</b>	<b>\$3,003,166</b>	<b>\$2,936,840</b>	<b>\$3,373,649</b>	<b>\$436,809</b>	<b>14.9%</b>

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$926,424	\$958,186	<b>\$975,214</b>	\$17,028	1.8%
1300	Salaries (Part-Time)	\$68,163	\$94,150	<b>\$97,562</b>	\$3,412	3.6%
	Subtotal Personnel Compensation	\$994,587	\$1,052,336	<b>\$1,072,776</b>	\$20,440	1.9%
<b>Personnel Benefits</b>						
2100	FICA	\$74,210	\$80,504	<b>\$82,067</b>	\$1,563	1.9%
2210	VRS	\$127,874	\$118,815	<b>\$120,927</b>	\$2,112	1.8%
2310	Hospitalization Insurance	\$209,349	\$196,201	<b>\$202,524</b>	\$6,323	3.2%
2400	Group Life Insurance	\$2,525	\$2,683	<b>\$4,681</b>	\$1,998	74.5%
2600	Unemployment Insurance	\$3,747	\$2,845	<b>\$2,642</b>	(\$203)	-7.1%
2700	Worker's Compensation Insurance	\$10,679	\$15,359	<b>\$14,711</b>	(\$648)	-4.2%
	Subtotal Personnel Benefits	\$428,385	\$416,407	<b>\$427,552</b>	\$11,145	2.7%
<b>Contractual</b>						
3110	Professional Health Services	\$35,148	\$31,457	<b>\$42,738</b>	\$11,281	35.9%
3163	Professional Services (GED)	\$13,091	\$15,757	<b>\$15,757</b>	\$0	0.0%
3180	Contractual Services	\$4,423	\$9,320	<b>\$7,903</b>	(\$1,417)	-15.2%
	Subtotal Contractual	\$52,662	\$56,534	<b>\$66,398</b>	\$9,864	17.4%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$1,337	\$1,600	<b>\$1,600</b>	\$0	0.0%
3320	Maintenance & Service Contract	\$8,189	\$9,479	<b>\$11,294</b>	\$1,815	19.1%
5130	Water & Sewer	\$27,679	\$32,460	<b>\$32,460</b>	\$0	0.0%
5210	Postal Service	\$688	\$723	<b>\$723</b>	\$0	0.0%
5230	Telecommunications	\$7,531	\$6,407	<b>\$8,060</b>	\$1,653	25.8%
5305	Auto Insurance	\$1,759	\$2,195	<b>\$2,616</b>	\$421	19.2%
5850	Miscellaneous Expenses	\$0	\$125	<b>\$125</b>	\$0	0.0%
6001	Office Supplies	\$7,632	\$7,509	<b>\$5,009</b>	(\$2,500)	-33.3%
6002	Food Supplies	\$131,310	\$135,108	<b>\$135,108</b>	\$0	0.0%
6004	Medical & Lab Supplies	\$8,837	\$14,642	<b>\$10,000</b>	(\$4,642)	-31.7%
6005	Laundry/Housekeeping Services	\$2,672	\$4,427	<b>\$3,427</b>	(\$1,000)	-22.6%
6006	Linen Supplies	\$1,509	\$701	<b>\$701</b>	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$3,508	\$3,224	<b>\$5,070</b>	\$1,846	57.3%
	Subtotal Operational Expenses	\$202,652	\$218,600	<b>\$216,193</b>	(\$2,407)	-1.1%

<b>Capital Outlay</b>						
8101	Machinery & Equipment	\$0	\$300	\$300	\$0	0.0%
8102	Furniture & Fixtures	\$0	\$700	\$700	\$0	0.0%
8207	EDP Equipment	\$287	\$11,106	\$11,476	\$370	3.3%
	Subtotal Capital Outlay	\$287	\$12,106	\$12,476	\$370	3.1%
<b>Operational Expenses</b>						
3310 1	Repairs & Maintenance	\$1,158	\$8,500	\$8,500	\$0	0.0%
5540 1	Travel (Convention & Education)	\$100	\$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 Ran	\$300	\$4,000	\$4,000	\$0	0.0%
6011 1	Uniforms and Wearing Apparel	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$1,558	\$25,000	\$25,000	\$0	0.0%
<b>Capital Outlay</b>						
8202 1	Furniture & Fixtures	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
7000 2	EIP fund	\$5,142	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$5,142	\$0	\$0	\$0	0.0%
<b>Capital Outlay</b>						
8205 3	Motor Vehicle	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	\$1,685,272	\$1,780,983	\$1,820,395	\$39,412	2.2%

**DEPARTMENT: Juvenile Probation**  
**DEPARTMENT CODE NUMBER: 33300**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
5110	Electrical Services	\$41	\$0	\$0	\$0	0.0%
5130	Water & Sewer	\$14,196	\$0	\$0	\$0	0.0%
5230	Telecommunications	\$3,850	\$2,960	\$2,960	\$0	0.0%
5420	Lease/Rent Building	\$0	\$0	\$0	\$0	0.0%
5851	Northwestern Regional Juvenile Cent	\$332,752	\$361,538	\$364,070	\$2,532	0.7%
6001	Office Supplies	\$191	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$351,030	\$364,498	\$367,030	\$2,532	0.7%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$0	\$250	\$250	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$250	\$250	\$0	0.0%
<b>Contractual</b>						
3160 1	Miscellaneous Services	\$29,187	\$30,904	\$30,904	\$0	0.0%
	Subtotal Contractual	\$29,187	\$30,904	\$30,904	\$0	0.0%
<b>Operational Expenses</b>						
6001 1	Office Supplies	\$0	\$300	\$300	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$300	\$300	\$0	0.0%
	<b>Total Department:</b>	<b>\$380,217</b>	<b>\$395,952</b>	<b>\$398,484</b>	<b>\$2,532</b>	<b>0.6%</b>

**DEPARTMENT: Code Enforcement**  
**DEPARTMENT CODE NUMBER: 34410**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$301,347	\$230,716	<b>\$232,674</b>	\$1,958	0.8%
	Subtotal Personnel Compensation	\$301,347	\$230,716	<b>\$232,674</b>	\$1,958	0.8%
<b>Personnel Benefits</b>						
2100	FICA	\$21,968	\$17,650	<b>\$17,800</b>	\$150	0.8%
2210	VRS	\$39,201	\$28,609	<b>\$28,852</b>	\$243	0.8%
2310	Hospitalization Insurance	\$52,829	\$50,558	<b>\$48,360</b>	(\$2,198)	-4.3%
2400	Group Life Insurance	\$774	\$646	<b>\$1,117</b>	\$471	72.9%
2600	Unemployment Insurance	\$829	\$610	<b>\$610</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$3,334	\$3,644	<b>\$3,307</b>	(\$337)	-9.2%
	Subtotal Personnel Benefits	\$118,934	\$101,717	<b>\$100,046</b>	(\$1,671)	-1.6%
<b>Operational Expenses</b>						
3320	Maintenance & Service Contract	\$2,899	\$3,000	<b>\$3,000</b>	\$0	0.0%
3500	Printing	\$254	\$400	<b>\$400</b>	\$0	0.0%
3600	Advertising	\$0	\$150	<b>\$150</b>	\$0	0.0%
5210	Postal Service	\$641	\$1,000	<b>\$1,000</b>	\$0	0.0%
5230	Telecommunications	\$1,941	\$1,900	<b>\$1,900</b>	\$0	0.0%
5305	Auto Insurance	\$2,199	\$2,000	<b>\$2,200</b>	\$200	10.0%
5510	Travel (Mileage)	\$103	\$0	<b>\$0</b>	\$0	0.0%
5530	Travel (Food & Lodging)	\$629	\$800	<b>\$800</b>	\$0	0.0%
5540	Travel (Convention & Education)	\$1,903	\$1,500	<b>\$2,764</b>	\$1,264	84.3%
5810	Dues & Association Membership	\$230	\$160	<b>\$225</b>	\$65	40.6%
6001	Office Supplies	\$1,168	\$1,500	<b>\$1,500</b>	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$11,017	\$9,000	<b>\$12,000</b>	\$3,000	33.3%
6009	Auto Repairs & Maintenance	\$6,512	\$1,500	<b>\$1,500</b>	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$533	\$500	<b>\$500</b>	\$0	0.0%
6045	Code Books	\$891	\$600	<b>\$6,347</b>	\$5,747	957.8%
	Subtotal Operational Expenses	\$30,921	\$24,010	<b>\$34,286</b>	\$10,276	42.8%
<b>Capital Outlay</b>						
8105	Motor Vehicle	\$0	\$0	<b>\$0</b>	\$0	0.0%
8201	Machinery and Equipment	\$0	\$150	<b>\$250</b>	\$100	66.7%
8202	Furniture & Fixtures	\$0	\$500	<b>\$250</b>	(\$250)	-50.0%

8203	Communications Equipment	\$2,852	\$500	\$400	(\$100)	-20.0%
8207	EDP Equipment	\$0	\$500	\$250	(\$250)	-50.0%
	Subtotal Capital Outlay	\$2,852	\$1,650	\$1,150	(\$500)	-30.3%
	<b>Total Department:</b>	<b>\$454,055</b>	<b>\$358,093</b>	<b>\$368,156</b>	<b>\$10,063</b>	<b>2.8%</b>

**DEPARTMENT: Animal Control**  
**DEPARTMENT CODE NUMBER: 35100**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$71,924	\$74,265	<b>\$72,733</b>	(\$1,532)	-2.1%
1200	Salaries - Part Time	\$0	\$0	<b>\$0</b>	\$0	0.0%
1700	Stipends - On-Call	\$0	\$0	<b>\$6,256</b>	\$6,256	0.0%
	Subtotal Personnel Compensation	\$71,924	\$74,265	<b>\$78,989</b>	\$4,724	6.4%
<b>Personnel Benefits</b>						
2100	FICA	\$5,164	\$5,681	<b>\$5,564</b>	(\$117)	-2.1%
2210	VRS	\$9,888	\$9,209	<b>\$9,019</b>	(\$190)	-2.1%
2310	Hospitalization Insurance	\$14,655	\$14,842	<b>\$21,240</b>	\$6,398	43.1%
2400	Group Life Insurance	\$195	\$208	<b>\$349</b>	\$141	67.8%
2600	Unemployment Insurance	\$237	\$203	<b>\$203</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$468	\$765	<b>\$898</b>	\$133	17.4%
	Subtotal Personnel Benefits	\$30,607	\$30,908	<b>\$37,273</b>	\$6,365	20.6%
<b>Operational Expenses</b>						
5230	Telecommunications	\$351	\$600	<b>\$2,159</b>	\$1,559	259.8%
5305	Auto Insurance	\$880	\$1,036	<b>\$1,308</b>	\$272	26.3%
5540	Travel (Convention & Education)	\$0	\$500	<b>\$500</b>	\$0	0.0%
5820	Claims/Bounties	\$2,031	\$1,850	<b>\$1,850</b>	\$0	0.0%
6001	Office Supplies	\$0	\$0	<b>\$0</b>	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$9,093	\$14,136	<b>\$10,330</b>	(\$3,806)	-26.9%
6009	Auto Repairs & Maintenance	\$2,127	\$4,854	<b>\$4,369</b>	(\$485)	-10.0%
6011	Uniforms and Wearing Apparel	\$244	\$789	<b>\$789</b>	\$0	0.0%
6033	Dog Tags	\$571	\$571	<b>\$617</b>	\$46	8.1%
6099	Dog Warden Supplies / Fire Marshal	\$386	\$275	<b>\$475</b>	\$200	72.7%
	Subtotal Operational Expenses	\$15,681	\$24,611	<b>\$22,397</b>	(\$2,214)	-9.0%
<b>Capital Outlay</b>						
8105	Motor Vehicle	\$39,152	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Capital Outlay	\$39,152	\$0	<b>\$0</b>	\$0	0.0%
	<b>Total Department:</b>	<b>\$157,363</b>	<b>\$129,784</b>	<b>\$138,659</b>	<b>\$8,875</b>	<b>6.8%</b>

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
6097	Siezed Dogs	\$0	\$0	\$0	\$0	0.0%
	Subtotal	\$0	\$0	\$0	\$0	0.0%
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$112,427	\$117,129	<b>\$119,482</b>	\$2,353	2.0%
1300	Salaries (Part-Time)	\$12,285	\$14,115	<b>\$14,397</b>	\$282	2.0%
	Subtotal Personnel Compensation	\$124,712	\$131,244	<b>\$133,879</b>	\$2,635	2.0%
<b>Personnel Benefits</b>						
2100	FICA	\$9,380	\$10,040	<b>\$10,242</b>	\$202	2.0%
2210	VRS	\$15,595	\$14,524	<b>\$14,816</b>	\$292	2.0%
2310	Hospitalization Insurance	\$23,356	\$23,654	<b>\$24,048</b>	\$394	1.7%
2400	Group Life Insurance	\$308	\$328	<b>\$574</b>	\$246	75.0%
2600	Unemployment Insurance	\$572	\$508	<b>\$508</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$949	\$1,352	<b>\$1,379</b>	\$27	2.0%
	Subtotal Personnel Benefits	\$50,159	\$50,406	<b>\$51,567</b>	\$1,161	2.3%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$445	\$1,500	<b>\$1,500</b>	\$0	0.0%
3320	Maintenance & Service Contract	\$2,287	\$1,800	<b>\$1,800</b>	\$0	0.0%
3500	Printing	\$381	\$500	<b>\$400</b>	(\$100)	-20.0%
3600	Advertising	\$0	\$100	<b>\$50</b>	(\$50)	-50.0%
5110	Electrical Services	\$10,420	\$8,000	<b>\$8,000</b>	\$0	0.0%
5120	Heating Services	\$1,568	\$3,000	<b>\$3,000</b>	\$0	0.0%
5130	Water & Sewer	\$308	\$400	<b>\$400</b>	\$0	0.0%
5210	Postal Service	\$98	\$200	<b>\$150</b>	(\$50)	-25.0%
5230	Telecommunications	\$2,448	\$2,600	<b>\$2,600</b>	\$0	0.0%
5305	Auto Insurance	\$440	\$439	<b>\$439</b>	\$0	0.0%
5309	Contractors Equipment Insurance	\$0	\$0	<b>\$0</b>	\$0	0.0%
5510	Travel (Mileage)	\$11	\$150	<b>\$100</b>	(\$50)	-33.3%
5530	Travel (Food & Lodging)	\$0	\$500	<b>\$500</b>	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$1,000	<b>\$500</b>	(\$500)	-50.0%
5610	Payment to Health Department	\$689	\$1,000	<b>\$500</b>	(\$500)	-50.0%
5810	Dues & Association Membership	\$0	\$500	<b>\$300</b>	(\$200)	-40.0%

6001	Office Supplies	\$1,243	\$2,500	<b>\$2,000</b>	<b>(\$500)</b>	-20.0%
6002	Food Supplies	\$662	\$100	<b>\$100</b>	\$0	0.0%
6004	Medical & Lab Supplies	\$10,941	\$10,500	<b>\$10,500</b>	\$0	0.0%
6005	Laundry/Housekeeping Services	\$2,898	\$3,000	<b>\$3,000</b>	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$0	\$500	<b>\$500</b>	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$588	\$500	<b>\$500</b>	\$0	0.0%
6009	Auto Repairs & Maintenance	\$0	\$1,200	<b>\$500</b>	<b>(\$700)</b>	-58.3%
6011	Uniforms and Wearing Apparel	\$889	\$1,000	<b>\$1,000</b>	\$0	0.0%
6014	Operating Supplies	\$4,581	\$4,000	<b>\$4,000</b>	\$0	0.0%
6030	Dog and Cat Food	\$125	\$300	<b>\$300</b>	\$0	0.0%
6099	Spay and Neuter	\$10,677	\$10,000	<b>\$10,000</b>	\$0	0.0%
	Subtotal Operational Expenses	\$51,700	\$55,289	<b>\$52,639</b>	<b>(\$2,650)</b>	-4.8%
<b>Capital Outlay</b>						
8102	Furniture & Fixtures	\$224	\$500	<b>\$500</b>	\$0	0.0%
	Subtotal Capital Outlay	\$224	\$500	<b>\$500</b>	\$0	0.0%
	<b>Total Department:</b>	<b>\$226,795</b>	<b>\$237,439</b>	<b>\$238,585</b>	<b>\$1,146</b>	<b>0.5%</b>

**DEPARTMENT: Medical Examiner**

**DEPARTMENT CODE NUMBER: 35300**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Contractual</b>						
3110	Professional Health Services	\$560	\$900	\$900	\$0	0.0%
	Subtotal Contractual	\$560	\$900	\$900	\$0	0.0%
	<b>Total Department:</b>	\$560	\$900	\$900	\$0	0.0%

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$588,887	\$594,651	<b>\$595,625</b>	\$974	0.2%
1200	Salaries (Overtime)	\$62,933	\$61,983	<b>\$63,223</b>	\$1,240	2.0%
1300	Salaries (Part-Time)	\$2,770	\$5,075	<b>\$5,176</b>	\$101	2.0%
	Subtotal Personnel Compensation	\$654,590	\$661,709	<b>\$664,024</b>	\$2,315	0.3%
<b>Personnel Benefits</b>						
2100	FICA	\$47,003	\$50,621	<b>\$50,798</b>	\$177	0.3%
2210	VRS	\$81,259	\$81,423	<b>\$81,697</b>	\$274	0.3%
2310	Hospitalization Insurance	\$138,141	\$133,698	<b>\$144,584</b>	\$10,886	8.1%
2400	Group Life Insurance	\$1,605	\$1,839	<b>\$3,162</b>	\$1,323	71.9%
2600	Unemployment Insurance	\$2,235	\$1,680	<b>\$1,638</b>	(\$42)	-2.5%
2700	Worker's Compensation Insurance	\$842	\$801	<b>\$797</b>	(\$4)	-0.5%
	Subtotal Personnel Benefits	\$271,084	\$270,062	<b>\$282,676</b>	\$12,614	4.7%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$842	\$5,000	<b>\$5,000</b>	\$0	0.0%
3320	Maintenance & Service Contract	\$60,922	\$66,440	<b>\$69,491</b>	\$3,051	4.6%
5210	Postal Service	\$119	\$100	<b>\$100</b>	\$0	0.0%
5230	Telecommunications	\$35,185	\$40,000	<b>\$40,000</b>	\$0	0.0%
5510	Travel (Mileage)	\$254	\$800	<b>\$800</b>	\$0	0.0%
5530	Travel (Food & Lodging)	\$1,404	\$1,000	<b>\$1,000</b>	\$0	0.0%
5540	Travel (Convention & Education)	\$1,075	\$3,000	<b>\$3,000</b>	\$0	0.0%
5810	Dues & Association Membership	\$92	\$177	<b>\$177</b>	\$0	0.0%
6001	Office Supplies	\$4,013	\$5,100	<b>\$5,100</b>	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,642	\$2,000	<b>\$1,800</b>	(\$200)	-10.0%
6011	Uniforms and Wearing Apparel	\$937	\$1,637	<b>\$1,000</b>	(\$637)	-38.9%
7005	Training School	\$0	\$16,700	<b>\$16,700</b>	\$0	0.0%
	Subtotal Operational Expenses	\$106,486	\$141,954	<b>\$144,168</b>	\$2,214	1.6%
<b>Capital Outlay</b>						
8101	Machinery & Equipment	\$15,518	\$0	<b>\$0</b>	\$0	0.0%
8102	Furniture & Fixtures	\$0	\$2,000	<b>\$2,000</b>	\$0	0.0%
	Subtotal Capital Outlay	\$15,518	\$2,000	<b>\$2,000</b>	\$0	0.0%

**Operational Expenses**

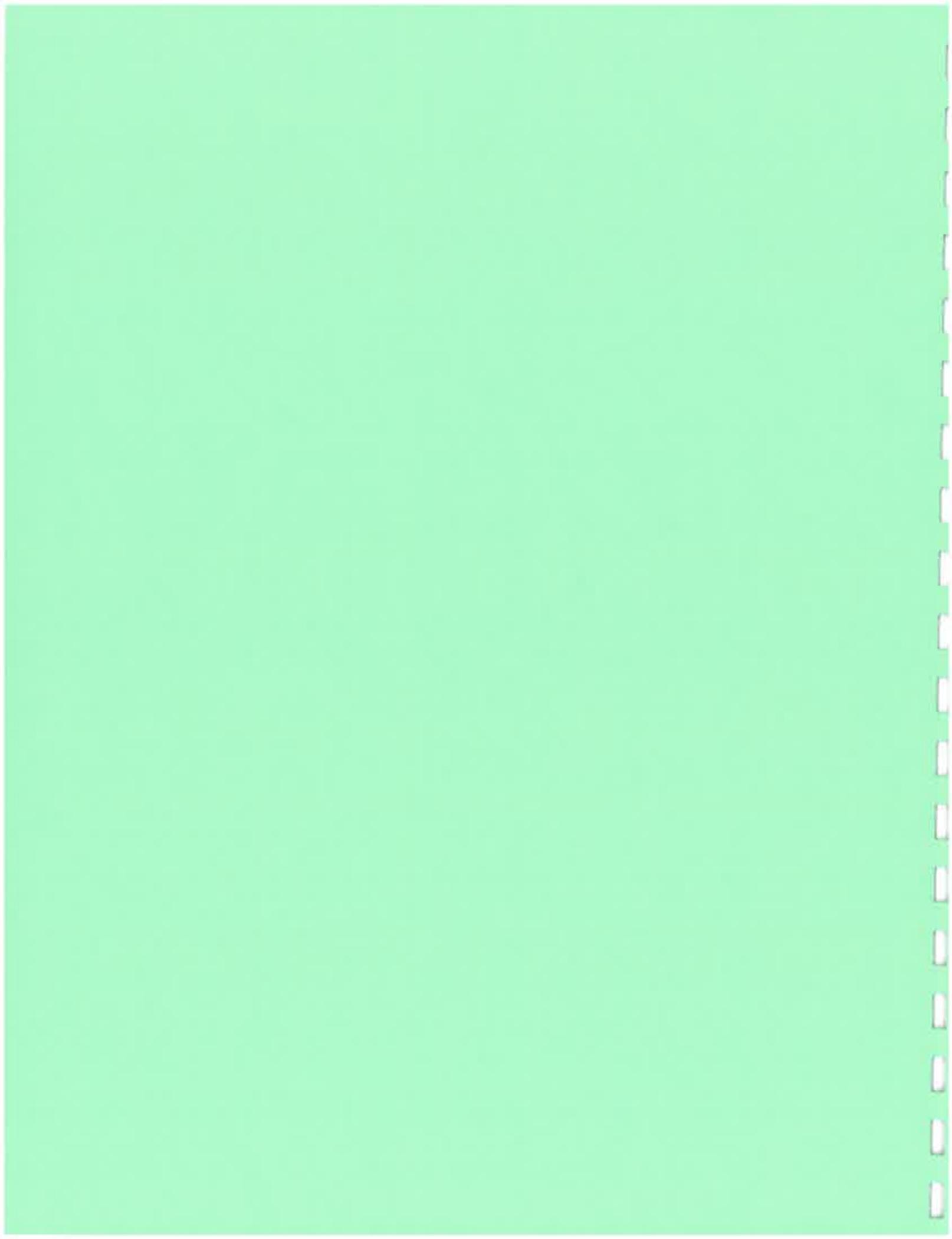
3310 13	Repairs & Maintenance	\$1,077	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$1,077	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$1,048,755</b>	<b>\$1,075,725</b>	<b>\$1,092,868</b>	<b>\$17,143</b>	<b>1.6%</b>



**TAB H**

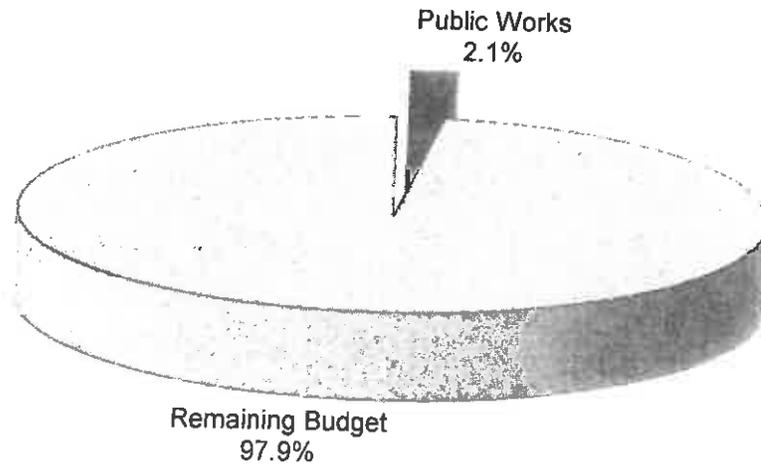
**EXPENDITURES:**

**PUBLIC WORKS**



# PUBLIC WORKS

## Comparison to Total Budget





**DEPARTMENT: General Properties**  
**DEPARTMENT CODE NUMBER: 43200**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$225,167	\$225,375	<b>\$229,907</b>	\$4,532	2.0%
1200	Salaries (Overtime)	\$631	\$0	<b>\$0</b>	\$0	0.0%
1300	Salaries (Part-Time)	\$59,441	\$55,623	<b>\$84,467</b>	\$28,844	51.9%
	Subtotal Personnel Compensation	\$285,238	\$280,998	<b>\$314,374</b>	\$33,376	11.9%
<b>Personnel Benefits</b>						
2100	FICA	\$20,781	\$21,502	<b>\$24,050</b>	\$2,548	11.9%
2210	VRS	\$30,364	\$27,947	<b>\$28,508</b>	\$561	2.0%
2310	Hospitalization Insurance	\$47,429	\$50,558	<b>\$48,360</b>	(\$2,198)	-4.3%
2400	Group Life Insurance	\$599	\$631	<b>\$1,104</b>	\$473	75.0%
2600	Unemployment Insurance	\$1,349	\$1,053	<b>\$1,266</b>	\$213	20.2%
2700	Worker's Compensation Insurance	\$4,518	\$5,762	<b>\$6,504</b>	\$742	12.9%
	Subtotal Personnel Benefits	\$105,041	\$107,453	<b>\$109,792</b>	\$2,339	2.2%
<b>Contractual</b>						
3150	Professional Services	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Contractual	\$0	\$0	<b>\$0</b>	\$0	0.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$79,167	\$97,368	<b>\$111,973</b>	\$14,605	15.0%
3320	Maintenance & Service Contract	\$88,238	\$106,195	<b>\$111,654</b>	\$5,459	5.1%
5110	Electrical Services	\$226,284	\$164,031	<b>\$239,360</b>	\$75,329	45.9%
5120	Heating Services	\$38,642	\$35,000	<b>\$48,000</b>	\$13,000	37.1%
5130	Water & Sewer	\$12,420	\$11,758	<b>\$15,000</b>	\$3,242	27.6%
5230	Telecommunications	\$41,320	\$26,350	<b>\$26,350</b>	\$0	0.0%
5301	Boiler Insurance	\$4,309	\$4,600	<b>\$4,600</b>	\$0	0.0%
5302	Fire Insurance	\$21,217	\$25,000	<b>\$27,000</b>	\$2,000	8.0%
5305	Auto Insurance	\$7,038	\$7,250	<b>\$7,250</b>	\$0	0.0%
5309	Contractors Equipment Insurance	\$17	\$20	<b>\$20</b>	\$0	0.0%
5510	Travel (Mileage)	\$0	\$0	<b>\$0</b>	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$445	<b>\$445</b>	\$0	0.0%
6001	Office Supplies	\$542	\$518	<b>\$518</b>	\$0	0.0%
6004	Safety Supplies and Equipment	\$141	\$686	<b>\$686</b>	\$0	0.0%
6005	Laundry/Housekeeping Services	\$25,569	\$41,972	<b>\$41,972</b>	\$0	0.0%



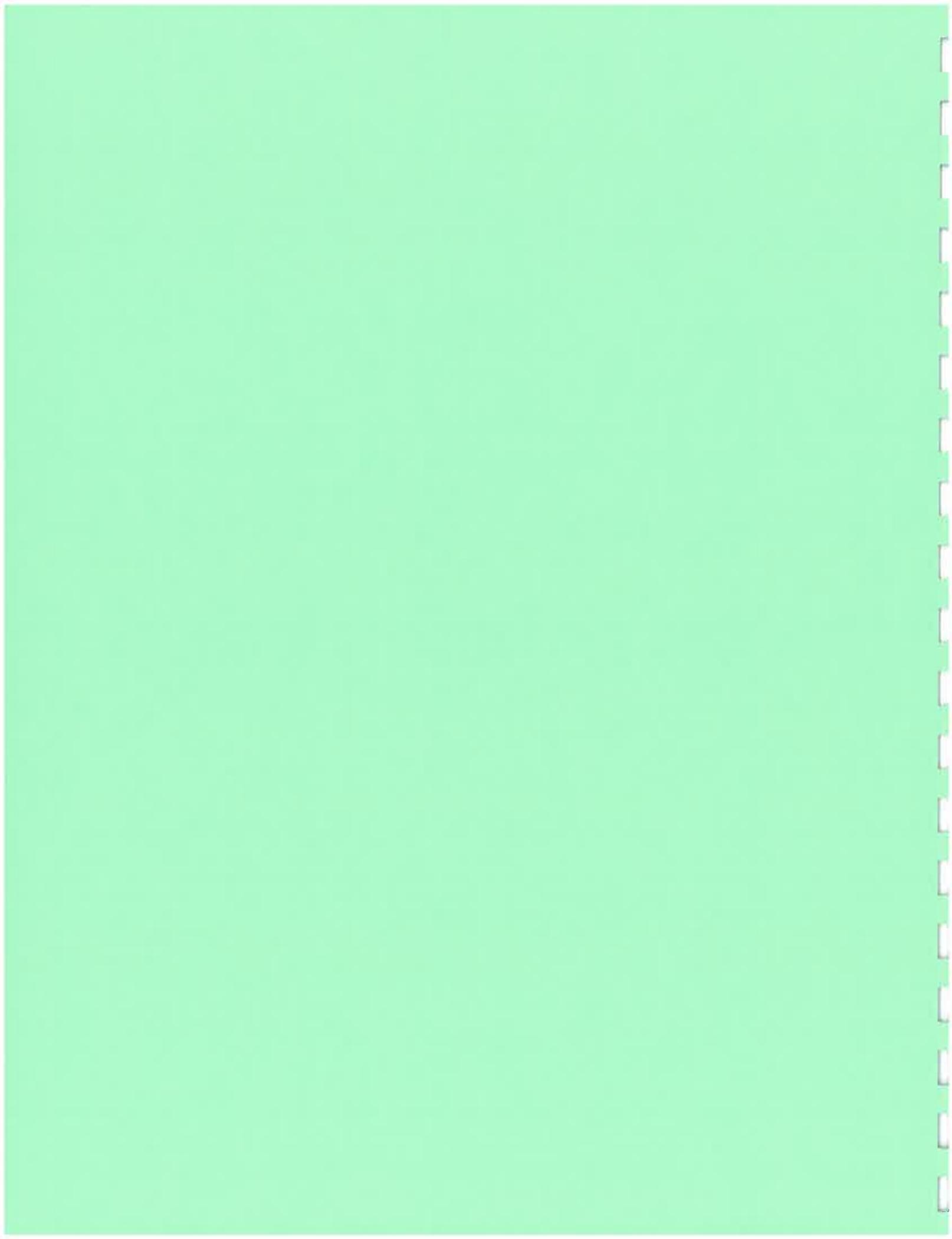
6007	Repairs & Maintenance Supplies	\$2,548	\$0	\$0	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$9,302	\$7,716	\$10,118	\$2,402	31.1%
6009	Auto Repairs & Maintenance	\$4,494	\$3,984	\$3,984	\$0	0.0%
6011	Uniforms and Wearing Apparel	\$3,724	\$4,277	\$4,277	\$0	0.0%
	Subtotal Operational Expenses	\$564,971	\$537,170	\$653,207	\$116,037	21.6%
<b>Capital Outlay</b>						
8102	Furniture & Fixtures	\$0	\$0	\$0	\$0	0.0%
8105	Motor Vehicle	\$6,259	\$0	\$0	\$0	0.0%
8201	Machinery & Equipment (new)	\$0	\$0	\$0	\$0	0.0%
8202	Machinery & Equipment (replacemen	\$0	\$0	\$0	\$0	0.0%
8205	Vehicle	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$6,259	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
3310 1	Repairs & Maintenance - Jail	\$28,807	\$15,500	\$15,000	(\$500)	-3.2%
	Subtotal Operational Expenses	\$28,807	\$15,500	\$15,000	(\$500)	-3.2%
<b>Operational Expenses</b>						
3310 2	Repairs & Maintenance - County Far	\$682	\$5,000	\$5,000	\$0	0.0%
	Subtotal Operational Expenses	\$682	\$5,000	\$5,000	\$0	0.0%
<b>Operational Expenses</b>						
3310 3	Repairs & Maintenance - CGOB	\$107,768	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$107,768	\$0	\$0	\$0	0.0%
<b>Operational Expenses</b>						
3310 4	Repairs & Maintenance - County Far	\$0	\$0	\$37,025	\$37,025	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$37,025	\$37,025	0.0%
	<b>Total Department:</b>	\$1,098,767	\$946,121	\$1,134,398	\$188,277	19.9%



**TAB I**

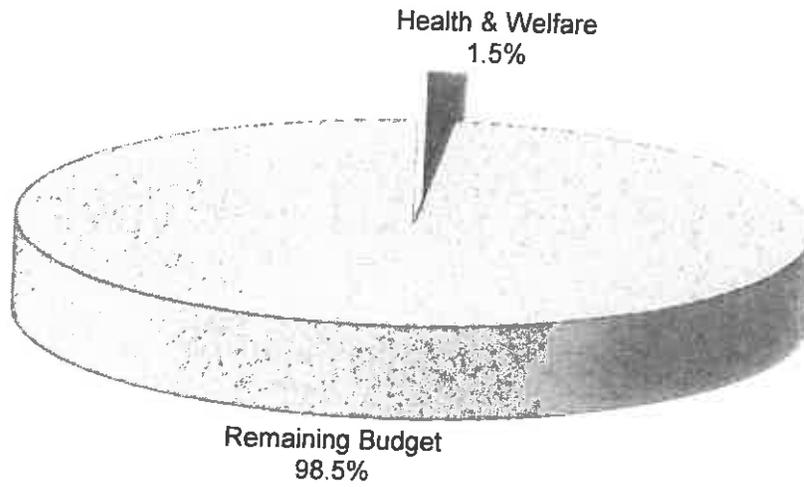
**EXPENDITURES:**

**HEALTH & WELFARE**



# HEALTH & WELFARE

## Comparison to Total Budget



**DEPARTMENT: Local Health Department**

**DEPARTMENT CODE NUMBER: 51100**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Operational Expenses</b>						
5610	Payment to Health Department	\$288,760	\$291,184	<b>\$294,708</b>	\$3,524	1.2%
	Subtotal Operational Expenses	\$288,760	\$291,184	<b>\$294,708</b>	\$3,524	1.2%
	<b>Total Department:</b>	\$288,760	\$291,184	<b>\$294,708</b>	\$3,524	1.2%

**DEPARTMENT: Mental Health**  
**DEPARTMENT CODE NUMBER: 52100**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
5620	Payment to Mental Health	\$229,187	\$229,187	<b>\$229,187</b>	\$0	0.0%
5649	Contribution - Concern Hotline	\$1,000	\$1,000	<b>\$1,000</b>	\$0	0.0%
	Subtotal Operational Expenses	\$230,187	\$230,187	<b>\$230,187</b>	\$0	0.0%
	<b>Total Department:</b>	\$230,187	\$230,187	<b>\$230,187</b>	\$0	0.0%

**DEPARTMENT: State and Local Hospitalization**

**DEPARTMENT CODE NUMBER: 53220**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Operational Expenses</b>						
5712	Hospitalization	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	\$0	\$0	\$0	\$0	0.0%

**DEPARTMENT: Area Agency on Aging**  
**DEPARTMENT CODE NUMBER: 53230**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
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%
	<b>Total Department:</b>	\$83,000	\$83,000	\$83,000	\$0	0.0%

**DEPARTMENT: Tax Relief Elderly/Handicapped**

**DEPARTMENT CODE NUMBER: 53300**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Operational Expenses</b>						
5865	Tax Relief Elderly/Handicapped	\$147,163	\$135,000	<b>\$150,000</b>	\$15,000	11.1%
	Subtotal Operational Expenses	\$147,163	\$135,000	<b>\$150,000</b>	\$15,000	11.1%
	<b>Total Department:</b>	\$147,163	\$135,000	<b>\$150,000</b>	\$15,000	11.1%

**DEPARTMENT: County Farm/Home**  
**DEPARTMENT CODE NUMBER: 53400**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
5110	Electrical Services	\$5,439	\$5,700	<b>\$5,700</b>	\$0	0.0%
5120	Heating Services	\$9,295	\$7,100	<b>\$7,100</b>	\$0	0.0%
5130	Water & Sewer	\$716	\$900	<b>\$900</b>	\$0	0.0%
5657	Payment/Shenandoah Alliance for Sh	\$40,000	\$40,000	<b>\$40,000</b>	\$0	0.0%
	Subtotal Operational Expenses	\$55,450	\$53,700	<b>\$53,700</b>	\$0	0.0%
	<b>Total Department:</b>	\$55,450	\$53,700	<b>\$53,700</b>	\$0	0.0%

**DEPARTMENT: Support/Social Services**

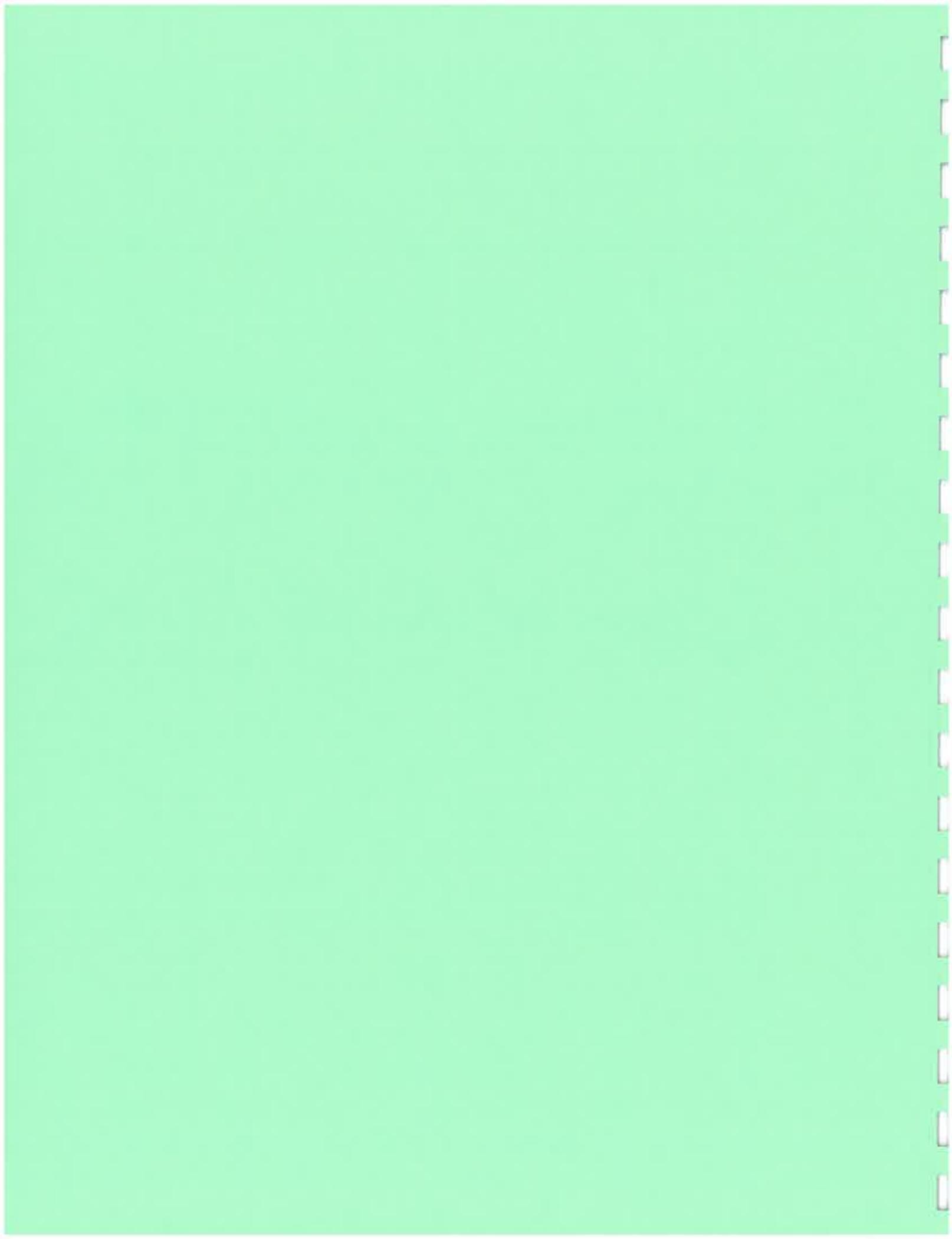
**DEPARTMENT CODE NUMBER: 53500**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Operational Expenses</b>						
5660	Contribution/Response	\$10,000	\$10,000	\$10,000	\$0	0.0%
5661	Access Independence	\$1,000	\$1,000	\$1,000	\$0	0.0%
5676	Blue Ridge Legal Services	\$1,000	\$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%
6098	Humane Society	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$42,000	\$42,000	\$42,000	\$0	0.0%
	<b>Total Department:</b>	\$42,000	\$42,000	\$42,000	\$0	0.0%

**TAB J**

**EXPENDITURES:**

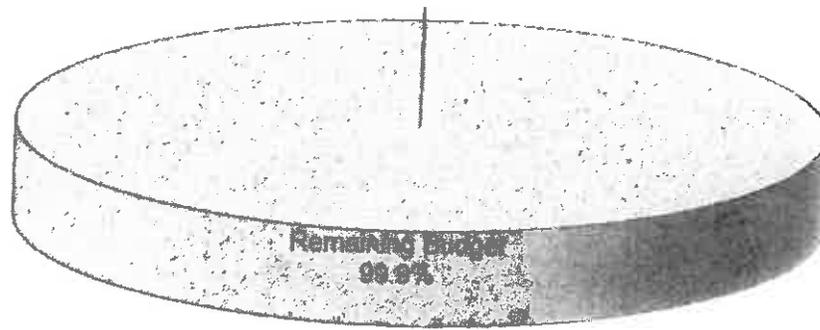
**EDUCATION**



# EDUCATION

## Comparison to Total Budget

Education  
0.1%





**DEPARTMENT: Community Colleges**  
**DEPARTMENT CODE NUMBER: 68000**

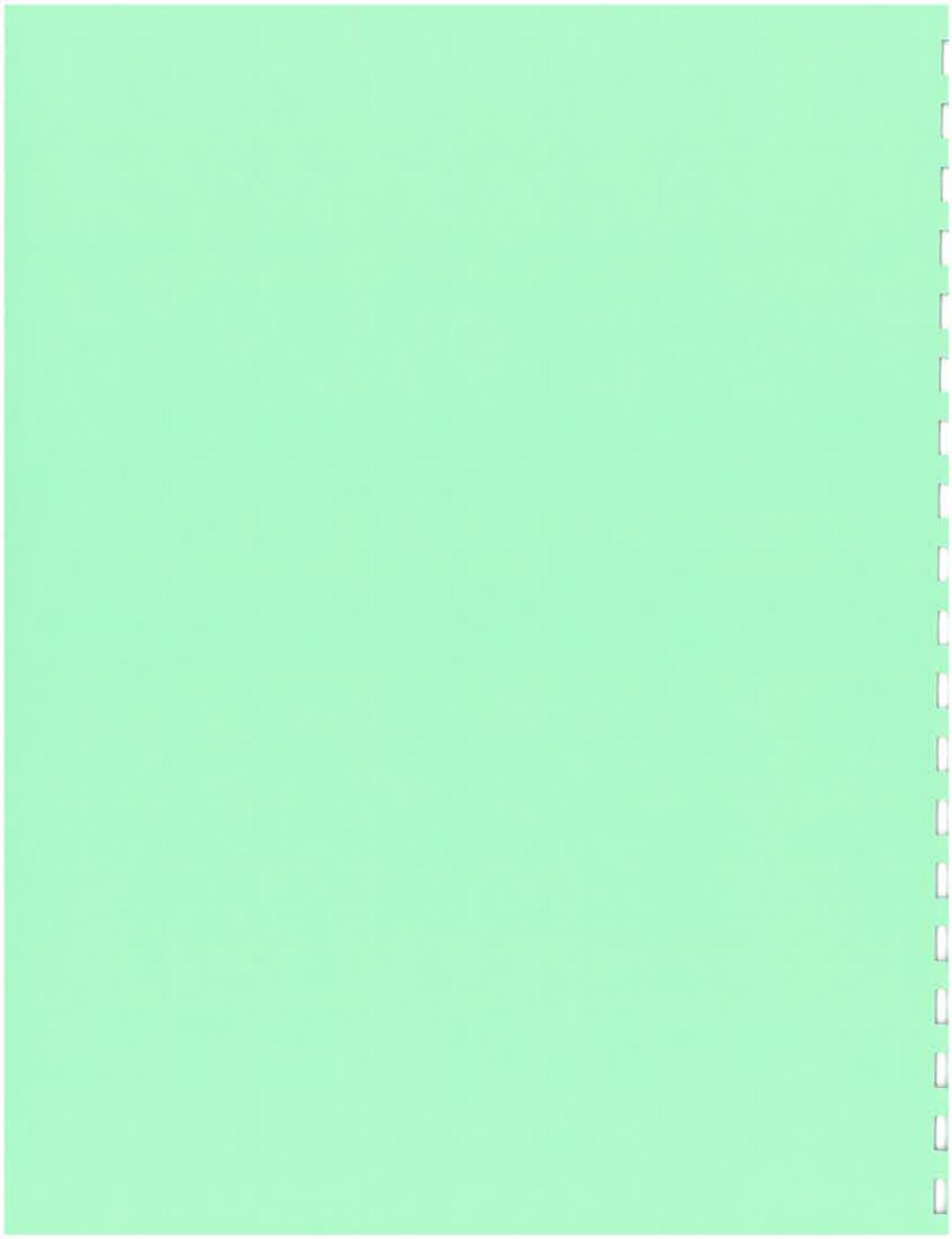
Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
5662	Contribution/Lord Fairfax Community	\$35,824	\$36,231	<b>\$44,004</b>	<b>\$7,773</b>	21.5%
	Subtotal Operational Expenses	\$35,824	\$36,231	<b>\$44,004</b>	<b>\$7,773</b>	21.5%
	<b>Total Department:</b>	\$35,824	\$36,231	<b>\$44,004</b>	<b>\$7,773</b>	21.5%



**TAB K**

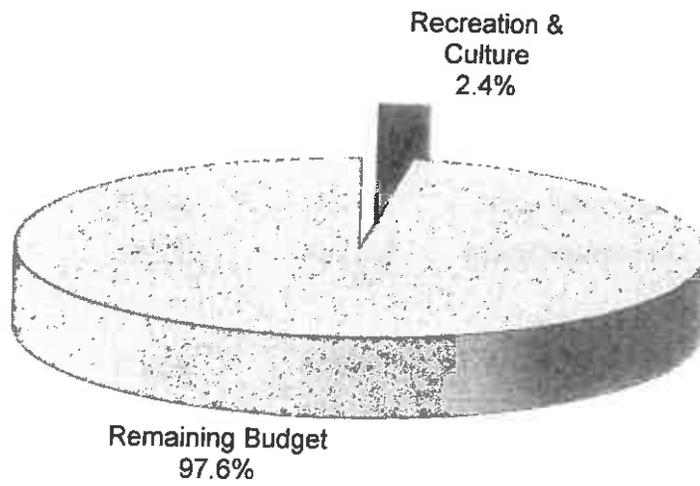
**EXPENDITURES:**

**RECREATION & CULTURAL**



# RECREATION & CULTURE

## Comparison to Total Budget



**DEPARTMENT: Parks and Recreation**  
**DEPARTMENT CODE NUMBER: 71200**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$174,362	\$165,931	<b>\$169,266</b>	\$3,335	2.0%
1300	Salaries (Part-Time)	\$31,272	\$52,017	<b>\$25,722</b>	(\$26,295)	-50.6%
1710	Salaries (Seasonal)	\$55,080	\$64,063	<b>\$64,267</b>	\$204	0.3%
	Subtotal Personnel Compensation	\$260,714	\$282,011	<b>\$259,255</b>	(\$22,756)	-8.1%
<b>Personnel Benefits</b>						
2100	FICA	\$19,802	\$21,574	<b>\$19,726</b>	(\$1,848)	-8.6%
2210	VRS	\$22,093	\$20,575	<b>\$20,989</b>	\$414	2.0%
2310	Hospitalization Insurance	\$29,195	\$23,654	<b>\$24,048</b>	\$394	1.7%
2400	Group Life Insurance	\$436	\$465	<b>\$813</b>	\$348	74.8%
2600	Unemployment Insurance	\$1,475	\$610	<b>\$610</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$4,653	\$6,345	<b>\$5,802</b>	(\$543)	-8.6%
	Subtotal Personnel Benefits	\$77,655	\$73,223	<b>\$71,988</b>	(\$1,235)	-1.7%
<b>Contractual</b>						
3180	Contractual Services	\$5,874	\$4,950	<b>\$4,950</b>	\$0	0.0%
	Subtotal Contractual	\$5,874	\$4,950	<b>\$4,950</b>	\$0	0.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$16,776	\$2,000	<b>\$2,000</b>	\$0	0.0%
3320	Maintenance & Service Contract	\$18,588	\$10,081	<b>\$10,530</b>	\$449	4.5%
3500	Printing	\$625	\$1,000	<b>\$1,000</b>	\$0	0.0%
3600	Advertising	\$99	\$500	<b>\$500</b>	\$0	0.0%
5110	Electrical Services	\$5,339	\$1,770	<b>\$1,080</b>	(\$690)	-39.0%
5120	Heating Services	\$7,611	\$0	<b>\$0</b>	\$0	0.0%
5130	Water & Sewer	\$865	\$462	<b>\$495</b>	\$33	7.1%
5210	Postal Service	\$2,517	\$2,500	<b>\$2,500</b>	\$0	0.0%
5230	Telecommunications	\$3,892	\$2,553	<b>\$2,553</b>	\$0	0.0%
5305	Auto Insurance	\$1,759	\$2,700	<b>\$2,500</b>	(\$200)	-7.4%
5309	Contractors Equipment Insurance	\$10	\$0	<b>\$0</b>	\$0	0.0%
5410	Lease/Purchase Equipment	\$2,720	\$3,060	<b>\$3,060</b>	\$0	0.0%
5510	Travel (Mileage)	\$1,107	\$242	<b>\$242</b>	\$0	0.0%
5530	Travel (Food & Lodging)	\$2,550	\$2,234	<b>\$5,127</b>	\$2,893	129.5%
5540	Travel (Convention & Education)	\$1,273	\$1,805	<b>\$2,809</b>	\$1,004	55.6%

5810	Dues & Association Membership	\$1,445	\$1,250	<b>\$1,390</b>	\$140	11.2%
5875	Shenandoah County Soccer League	\$5,000	\$0	<b>\$0</b>	\$0	0.0%
6001	Office Supplies	\$1,933	\$1,708	<b>\$1,808</b>	\$100	5.9%
6003	Agricultural Supplies	\$6,667	\$9,966	<b>\$10,237</b>	\$271	2.7%
6005	Laundry/Housekeeping Services	\$155	\$1,250	<b>\$1,806</b>	\$556	44.5%
6007	Repairs & Maintenance Supplies	\$1,647	\$1,250	<b>\$1,250</b>	\$0	0.0%
6009	Auto Repairs & Maintenance	\$3,605	\$4,380	<b>\$4,790</b>	\$410	9.4%
6013	Educational/Recreational Supplies	\$1,200	\$800	<b>\$800</b>	\$0	0.0%
6015	Merchandise/Resale	(\$72,405)	\$0	<b>\$0</b>	\$0	0.0%
6060	Power Equipment Supplies	\$3,351	\$2,700	<b>\$2,700</b>	\$0	0.0%
	Subtotal Operational Expenses	\$18,328	\$54,211	<b>\$59,177</b>	\$4,966	9.2%
<b>Capital Outlay</b>						
8105	Motor Vehicle	\$21,409	\$0	<b>\$0</b>	\$0	0.0%
8207	EDP Equipment	\$0	\$1,000	<b>\$1,000</b>	\$0	0.0%
	Subtotal Capital Outlay	\$21,409	\$1,000	<b>\$1,000</b>	\$0	0.0%
<b>Contractual</b>						
3180 1	Contractual Services	\$133,589	\$94,065	<b>\$91,790</b>	(\$2,275)	-2.4%
	Subtotal Contractual	\$133,589	\$94,065	<b>\$91,790</b>	(\$2,275)	-2.4%
<b>Operational Expenses</b>						
3500 1	Printing	\$24,016	\$25,000	<b>\$25,000</b>	\$0	0.0%
3600 1	Advertising	\$2,653	\$3,100	<b>\$4,520</b>	\$1,420	45.8%
5210 1	Postal Service	\$12,339	\$12,000	<b>\$12,000</b>	\$0	0.0%
5410 1	Lease/Purchase Equipment	\$0	\$400	<b>\$2,280</b>	\$1,880	470.0%
5420 1	Lease/Rent Building	\$0	\$1,691	<b>\$1,068</b>	(\$623)	-36.8%
5430 1	Rental Identi-Kit	\$4,106	\$3,600	<b>\$5,760</b>	\$2,160	60.0%
5440 1	Modem Rental	\$1,200	\$2,000	<b>\$1,600</b>	(\$400)	-20.0%
5520 1	Travel (Fares)	\$52,701	\$6,243	<b>\$9,149</b>	\$2,906	46.5%
5880 1	Events Enterprise	\$0	\$0	<b>\$0</b>	\$0	0.0%
5897 1	Bank Service Charges	\$5,008	\$4,000	<b>\$4,000</b>	\$0	0.0%
6001 1	Office Supplies	\$2,036	\$1,200	<b>\$4,114</b>	\$2,914	242.8%
6002 1	Food Supplies	\$4,183	\$1,884	<b>\$2,486</b>	\$602	32.0%
6003 1	Agricultural Supplies	\$0	\$0	<b>\$0</b>	\$0	0.0%
6011 1	Uniforms and Wearing Apparel	\$695	\$1,250	<b>\$1,250</b>	\$0	0.0%
6013 1	Educational/Recreational Supplies	\$13,573	\$5,921	<b>\$8,095</b>	\$2,174	36.7%
6015 1	Merchandise/Resale	\$169,980	\$73,692	<b>\$83,559</b>	\$9,867	13.4%
	Subtotal Operational Expenses	\$292,489	\$141,981	<b>\$164,881</b>	\$22,900	16.1%
<b>Other</b>						

9203 1	Refunds/Building Permits	\$11,689	\$5,120	\$5,200	\$80	1.6%
	Subtotal Other	\$11,689	\$5,120	\$5,200	\$80	1.6%
	<b>Total Department:</b>	\$821,746	\$656,561	\$658,241	\$1,680	0.3%

**DEPARTMENT: Operation of TV Translators**  
**DEPARTMENT CODE NUMBER: 71500**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$5,260	\$2,000	\$2,000	\$0	0.0%
5110	Electrical Services	\$4,189	\$0	\$2,000	\$2,000	0.0%
5420	Lease/Rent Building	\$7,368	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$16,817	\$2,000	\$4,000	\$2,000	100.0%
	<b>Total Department:</b>	\$16,817	\$2,000	\$4,000	\$2,000	100.0%

**DEPARTMENT: Cultural Services**  
**DEPARTMENT CODE NUMBER: 72600**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
5663	Shenandoah Valley Music Festival	\$5,000	\$5,000	\$5,000	\$0	0.0%
5668	Northern Virginia 4-H Center	\$1,500	\$1,500	\$1,500	\$0	0.0%
5684	Masterworks Chorus	\$0	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$6,500	\$6,500	\$6,500	\$0	0.0%
	<b>Total Department:</b>	\$6,500	\$6,500	\$6,500	\$0	0.0%

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

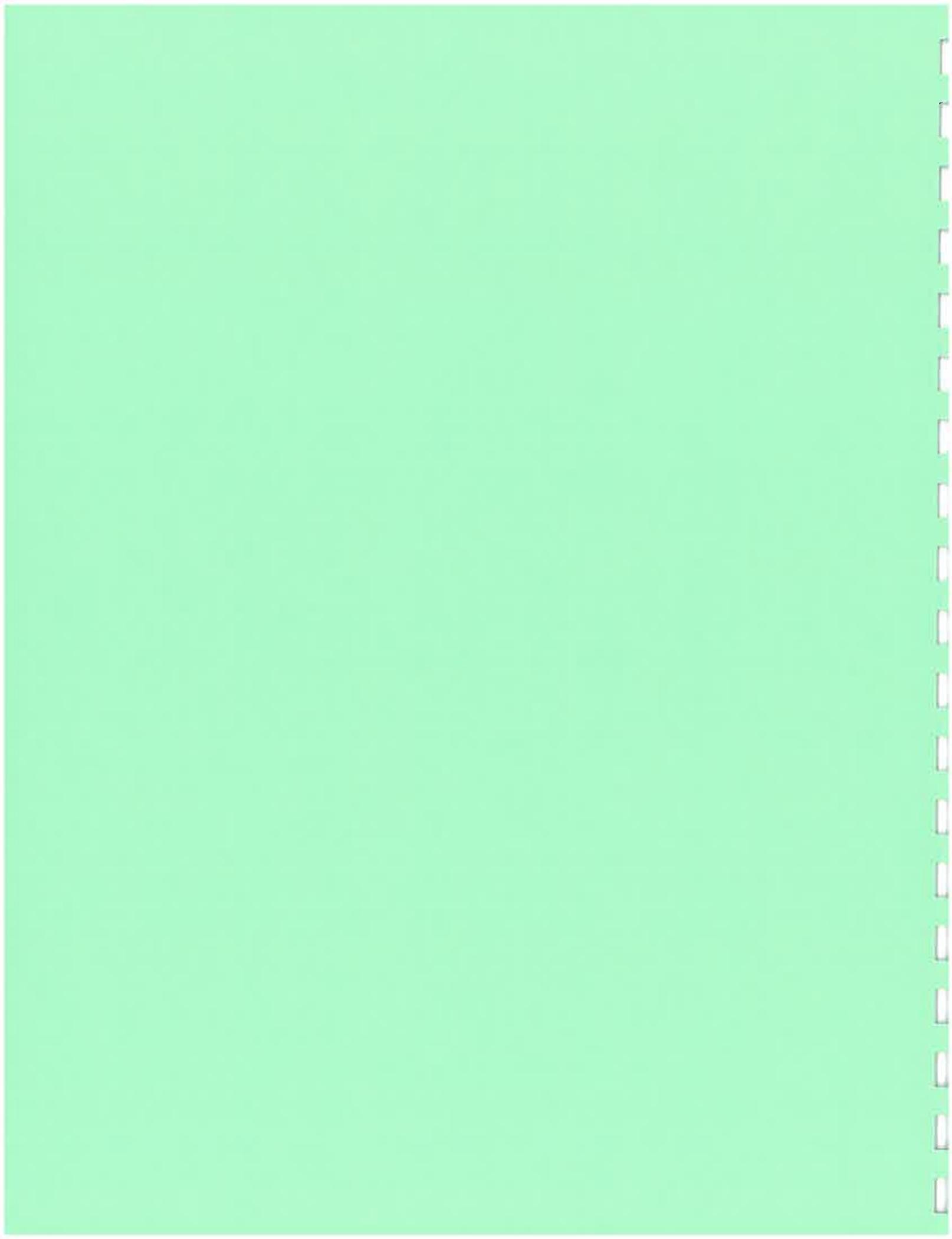
Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$274,995	\$289,073	\$294,885	\$5,812	2.0%
1300	Salaries (Part-Time)	\$86,152	\$98,724	\$100,698	\$1,974	2.0%
	Subtotal Personnel Compensation	\$361,147	\$387,797	\$395,583	\$7,786	2.0%
<b>Personnel Benefits</b>						
2100	FICA	\$26,409	\$29,666	\$30,262	\$596	2.0%
2210	VRS	\$38,349	\$35,845	\$36,566	\$721	2.0%
2310	Hospitalization Insurance	\$43,966	\$44,527	\$45,288	\$761	1.7%
2400	Group Life Insurance	\$757	\$809	\$1,415	\$606	74.9%
2600	Unemployment Insurance	\$1,474	\$1,219	\$1,219	\$0	0.0%
2700	Worker's Compensation Insurance	\$413	\$468	\$475	\$7	1.5%
	Subtotal Personnel Benefits	\$111,368	\$112,534	\$115,225	\$2,691	2.4%
<b>Contractual</b>						
3120	Professional Services (Audit)	\$4,042	\$4,250	\$4,250	\$0	0.0%
3150	Professional Services - Legal	\$3,861	\$2,000	\$2,000	\$0	0.0%
3166	Contractual Services	\$32,624	\$33,706	\$34,331	\$625	1.9%
	Subtotal Contractual	\$40,526	\$39,956	\$40,581	\$625	1.6%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$3,200	\$3,700	\$3,700	\$0	0.0%
3320	Maintenance & Service Contract	\$5,595	\$3,500	\$3,500	\$0	0.0%
3500	Printing	\$91	\$500	\$500	\$0	0.0%
3600	Advertising	\$832	\$650	\$650	\$0	0.0%
5110	Electrical Services	\$18,593	\$15,000	\$15,000	\$0	0.0%
5120	Heating Services	\$464	\$1,200	\$1,200	\$0	0.0%
5130	Water & Sewer	\$1,349	\$1,280	\$1,280	\$0	0.0%
5210	Postal Service	\$1,190	\$1,250	\$1,250	\$0	0.0%
5230	Telecommunications	\$2,972	\$14,700	\$14,700	\$0	0.0%
5300	Insurance	\$6,627	\$6,500	\$6,650	\$150	2.3%
5305	Auto Insurance	\$440	\$455	\$445	(\$10)	-2.2%
5420	Lease/Rent Building	\$3,000	\$3,600	\$3,600	\$0	0.0%
5510	Travel (Mileage)	\$392	\$800	\$800	\$0	0.0%
5530	Travel (Food & Lodging)	\$500	\$1,500	\$1,500	\$0	0.0%

5540	Travel (Convention & Education)	\$800	\$800	\$800	\$0	0.0%
5810	Dues & Association Membership	\$1,000	\$1,150	\$1,150	\$0	0.0%
6001	Office Supplies	\$12,009	\$12,000	\$12,000	\$0	0.0%
6005	Laundry/Housekeeping Services	\$500	\$500	\$500	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$806	\$800	\$800	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$1,738	\$1,400	\$1,500	\$100	7.1%
6009	Auto Repairs & Maintenance	\$532	\$750	\$750	\$0	0.0%
6012	Books & Supplies	\$250	\$250	\$250	\$0	0.0%
6013	Educational/Recreational Supplies	\$11,813	\$11,715	\$11,715	\$0	0.0%
6014	Operating Supplies	\$497	\$500	\$500	\$0	0.0%
	Subtotal Operational Expenses	\$75,188	\$84,500	\$84,740	\$240	0.3%
<b>Capital Outlay</b>						
8102	Furniture & Fixtures	\$594	\$1,080	\$1,000	(\$80)	-7.4%
8202	Furniture & Fixtures	\$1,000	\$900	\$900	\$0	0.0%
8207	EDP Equipment	\$4,565	\$4,565	\$4,565	\$0	0.0%
	Subtotal Capital Outlay	\$6,159	\$6,545	\$6,465	(\$80)	-1.2%
	<b>Total Department:</b>	<b>\$594,387</b>	<b>\$631,332</b>	<b>\$642,594</b>	<b>\$11,262</b>	<b>1.8%</b>

**TAB L**

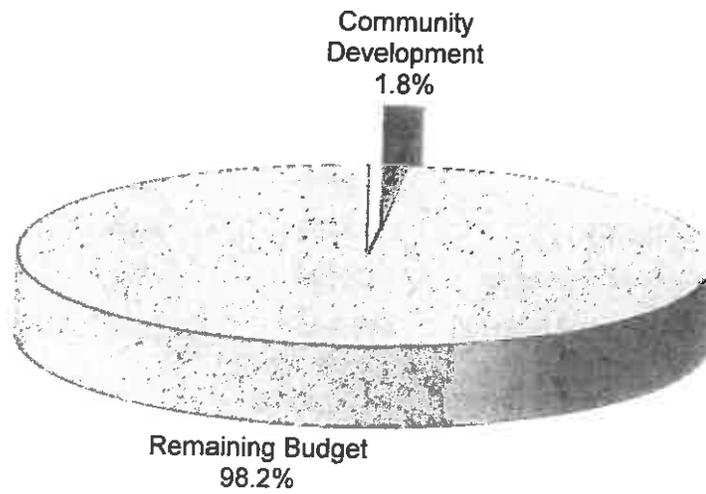
**EXPENDITURES:**

**COMMUNITY DEVELOPMENT**



# COMMUNITY DEVELOPMENT

## Comparison to Total Budget



**DEPARTMENT: Planning and Zoning**  
**DEPARTMENT CODE NUMBER: 81100**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$174,854	\$218,045	\$225,933	\$7,888	3.6%
1711	Remuneration/County Planning Com	\$4,395	\$5,600	\$5,600	\$0	0.0%
1712	Remuneration/District Planning Com	\$325	\$500	\$500	\$0	0.0%
1713	Remuneration/Board of Zoning Appe	\$600	\$1,500	\$1,500	\$0	0.0%
	Subtotal Personnel Compensation	\$180,174	\$225,645	\$233,533	\$7,888	3.5%
<b>Personnel Benefits</b>						
2100	FICA	\$13,192	\$16,681	\$17,284	\$603	3.6%
2210	VRS	\$24,238	\$27,038	\$28,016	\$978	3.6%
2310	Hospitalization Insurance	\$26,333	\$34,110	\$36,204	\$2,094	6.1%
2400	Group Life Insurance	\$479	\$611	\$1,084	\$473	77.5%
2600	Unemployment Insurance	\$474	\$491	\$508	\$17	3.5%
2700	Worker's Compensation Insurance	\$1,130	\$1,717	\$1,755	\$39	2.2%
	Subtotal Personnel Benefits	\$65,845	\$80,647	\$84,851	\$4,204	5.2%
<b>Contractual</b>						
3150	Professional Services	\$4,950	\$5,000	\$5,000	\$0	0.0%
3160	Miscellaneous Services	\$0	\$0	\$0	\$0	0.0%
3190	Codifying Ordinance	\$1,195	\$0	\$0	\$0	0.0%
	Subtotal Contractual	\$6,145	\$5,000	\$5,000	\$0	0.0%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$0	\$100	\$0	(\$100)	-100.0%
3320	Maintenance & Service Contract	\$2,883	\$3,504	\$3,504	\$0	0.0%
3500	Printing	\$0	\$100	\$100	\$0	0.0%
3600	Advertising	\$2,349	\$2,000	\$2,000	\$0	0.0%
5210	Postal Service	\$858	\$1,500	\$1,500	\$0	0.0%
5230	Telecommunications	\$1,327	\$1,000	\$1,000	\$0	0.0%
5305	Auto Insurance	\$880	\$878	\$878	\$0	0.0%
5510	Travel (Mileage)	\$707	\$1,189	\$2,039	\$850	71.5%
5530	Travel (Food & Lodging)	\$1,509	\$2,287	\$2,787	\$500	21.9%
5540	Travel (Convention & Education)	\$3,269	\$11,969	\$7,384	(\$4,585)	-38.3%
5810	Dues & Association Membership	\$245	\$929	\$929	\$0	0.0%
6001	Office Supplies	\$1,126	\$2,000	\$2,000	\$0	0.0%

6008	Vehicles Supplies (Gas)	\$1,796	\$1,000	<b>\$1,000</b>	<b>\$0</b>	0.0%
6009	Auto Repairs & Maintenance	\$440	\$800	<b>\$800</b>	<b>\$0</b>	0.0%
7004	Lord Fairfax Planning Commission	\$19,774	\$21,072	<b>\$17,713</b>	<b>(\$3,359)</b>	-15.9%
	Subtotal Operational Expenses	\$37,162	\$50,328	<b>\$43,634</b>	<b>(\$6,694)</b>	-13.3%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$0	\$0	<b>\$750</b>	<b>\$750</b>	0.0%
	Subtotal Capital Outlay	\$0	\$0	<b>\$750</b>	<b>\$750</b>	0.0%
	<b>Total Department:</b>	<b>\$289,327</b>	<b>\$361,620</b>	<b>\$367,768</b>	<b>\$6,147</b>	<b>1.7%</b>

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$26,537	\$5,988	\$0	(\$5,988)	-100.0%
	Subtotal Personnel Compensation	\$26,537	\$5,988	\$0	(\$5,988)	-100.0%
<b>Personnel Benefits</b>						
2100	FICA	\$2,045	\$458	\$0	(\$458)	-100.0%
2210	VRS	\$1,755	\$743	\$0	(\$743)	-100.0%
2310	Hospitalization Insurance	\$11,509	\$2,460	\$0	(\$2,460)	-100.0%
2400	Group Life Insurance	\$35	\$17	\$0	(\$17)	-100.0%
2600	Unemployment Insurance	\$176	\$76	\$0	(\$76)	-100.0%
2700	Worker's Compensation Insurance	\$158	\$7	\$0	(\$7)	-100.0%
	Subtotal Personnel Benefits	\$15,678	\$3,761	\$0	(\$3,761)	-100.0%
<b>Contractual</b>						
3160	Professional Services	\$500	\$17,000	\$17,000	\$0	0.0%
	Subtotal Contractual	\$500	\$17,000	\$17,000	\$0	0.0%
<b>Operational Expenses</b>						
3320	Maintenance & Service Contract	\$35	\$47	\$47	\$0	0.0%
3500	Printing	\$234	\$300	\$300	\$0	0.0%
3600	Advertising	\$250	\$0	\$0	\$0	0.0%
5210	Postal Service	\$44	\$100	\$100	\$0	0.0%
5230	Telecommunications	\$885	\$900	\$900	\$0	0.0%
5305	Auto Insurance	\$0	\$0	\$0	\$0	0.0%
5307	Public Officials Liability Insurance	\$440	\$0	\$0	\$0	0.0%
5510	Travel (Mileage)	\$201	\$0	\$100	\$100	0.0%
5530	Travel (Food & Lodging)	\$178	\$0	\$300	\$300	0.0%
5540	Travel (Convention & Education)	\$0	\$0	\$500	\$500	0.0%
5810	Dues & Association Membership	\$425	\$520	\$520	\$0	0.0%
5875	Support of Existing Industry	\$18,000	\$18,000	\$18,000	\$0	0.0%
5876	Support of New Industry	\$301	\$2,500	\$2,500	\$0	0.0%
5877	Support of Agriculture	\$0	\$0	\$0	\$0	0.0%
6001	Office Supplies	\$473	\$500	\$500	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$16	\$0	\$0	\$0	0.0%
6009	Auto Repairs & Maintenance	\$0	\$0	\$0	\$0	0.0%

6012	Books & Supplies	\$0	\$0	\$0	\$0	0.0%
7004	Shenandoah Valley Partnership	\$23,278	\$23,180	\$31,586	\$8,406	36.3%
	Subtotal Operational Expenses	\$44,759	\$46,047	\$55,353	\$9,306	20.2%
<b>Capital Outlay</b>						
8207	EDP Equipment	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	\$87,474	\$72,796	\$72,353	(\$443)	-0.6%

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

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$54,715	\$46,217	<b>\$47,146</b>	\$929	2.0%
1300	Salaries (Part-time)	\$0	\$0	<b>\$0</b>	\$0	0.0%
	Subtotal Personnel Compensation	\$54,715	\$46,217	<b>\$47,146</b>	\$929	2.0%
<b>Personnel Benefits</b>						
2100	FICA	\$3,865	\$3,536	<b>\$3,607</b>	\$71	2.0%
2210	VRS	\$7,758	\$5,731	<b>\$5,846</b>	\$115	2.0%
2310	Hospitalization Insurance	\$11,736	\$8,929	<b>\$9,084</b>	\$155	1.7%
2400	Group Life Insurance	\$153	\$129	<b>\$226</b>	\$97	75.2%
2600	Unemployment Insurance	\$178	\$102	<b>\$101</b>	(\$1)	-1.0%
2700	Worker's Compensation Insurance	\$51	\$55	<b>\$56</b>	\$1	1.8%
	Subtotal Personnel Benefits	\$23,741	\$18,482	<b>\$18,920</b>	\$438	2.4%
<b>Contractual</b>						
3160	Professional Services	\$24,069	\$7,900	<b>\$7,900</b>	\$0	0.0%
3180	Contractual Services	\$13,551	\$13,568	<b>\$5,000</b>	(\$8,568)	-63.1%
	Subtotal Contractual	\$37,621	\$21,468	<b>\$12,900</b>	(\$8,568)	-39.9%
<b>Operational Expenses</b>						
3320	Maintenance & Service Contract	\$35	\$55	<b>\$55</b>	\$0	0.0%
3500	Printing	\$9,796	\$15,930	<b>\$24,000</b>	\$8,070	50.7%
3600	Advertising	\$43,333	\$42,516	<b>\$42,516</b>	\$0	0.0%
5210	Postal Service	\$3,101	\$4,875	<b>\$6,325</b>	\$1,450	29.7%
5230	Telecommunications	\$895	\$600	<b>\$600</b>	\$0	0.0%
5510	Travel (Mileage)	\$993	\$2,000	<b>\$2,000</b>	\$0	0.0%
5530	Travel (Food & Lodging)	\$2,261	\$1,810	<b>\$1,150</b>	(\$660)	-36.5%
5540	Travel (Convention & Education)	\$1,553	\$1,625	<b>\$1,075</b>	(\$550)	-33.8%
5663	Shenandoah Valley Music Festival	\$5,000	\$5,000	<b>\$5,000</b>	\$0	0.0%
5810	Dues & Association Membership	\$3,438	\$1,705	<b>\$1,705</b>	\$0	0.0%
5850	Other Expenses	\$0	\$0	<b>\$0</b>	\$0	0.0%
5878	Support of Tourism Attractions	\$19,034	\$28,140	<b>\$19,740</b>	(\$8,400)	-29.9%
6001	Office Supplies	\$260	\$500	<b>\$500</b>	\$0	0.0%
6008	Vehicles Supplies (Gas)	\$86	\$0	<b>\$1,158</b>	\$1,158	0.0%
	Subtotal Operational Expenses	\$89,786	\$104,756	<b>\$105,824</b>	\$1,068	1.0%

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**Capital Outlay**

8202	Furniture and Fixture	\$0	\$0	\$0	\$0	0.0%
8203	Communications Equipment	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$205,862</b>	<b>\$190,923</b>	<b>\$184,790</b>	<b>(\$6,133)</b>	<b>-3.2%</b>

**DEPARTMENT: Litter Control Program**

**DEPARTMENT CODE NUMBER: 81600**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Operational Expenses</b>						
5672	Litter Control Program	\$15,012	\$0	\$0	\$0	0.0%
	Subtotal Operational Expenses	\$15,012	\$0	\$0	\$0	0.0%
	<b>Total Department:</b>	<b>\$15,012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

**DEPARTMENT: Soil/Water Conservation District**  
**DEPARTMENT CODE NUMBER: 82400**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$156,774	\$151,556	\$157,000	\$5,444	3.6%
1300	Salaries (Part-Time)	\$0	\$0	\$0	\$0	0.0%
	Subtotal Personnel Compensation	\$156,774	\$151,556	\$157,000	\$5,444	3.6%
<b>Personnel Benefits</b>						
2100	FICA	\$11,893	\$10,899	\$12,000	\$1,101	10.1%
2210	VRS	\$22,251	\$21,491	\$22,250	\$759	3.5%
2310	Health Insurance	\$25,275	\$24,771	\$25,275	\$504	2.0%
2400	Group Life Insurance	\$439	\$424	\$440	\$16	3.7%
2600	Unemployment Insurance	\$474	\$411	\$475	\$64	15.6%
2700	Workers Comp	\$406	\$130	\$410	\$280	215.6%
	Subtotal Personnel Benefits	\$60,738	\$58,126	\$60,850	\$2,724	4.7%
<b>Operational Expenses</b>						
5673	Soil/Water Conservation District	\$11,000	\$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	\$2,499	\$6,625	\$6,625	\$0	0.0%
	Subtotal Operational Expenses	\$15,499	\$19,625	\$19,625	\$0	0.0%
	<b>Total Department:</b>	<b>\$233,011</b>	<b>\$229,307</b>	<b>\$237,475</b>	<b>\$8,168</b>	<b>3.6%</b>

**DEPARTMENT: Gypsy Moth Control Program**  
**DEPARTMENT CODE NUMBER: 82700**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Contractual</b>						
3180	Contractual Services	\$0	\$1,300	<b>\$1,300</b>	\$0	0.0%
	Subtotal Contractual	\$0	\$1,300	<b>\$1,300</b>	\$0	0.0%
	<b>Total Department:</b>	\$0	\$1,300	<b>\$1,300</b>	\$0	0.0%

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

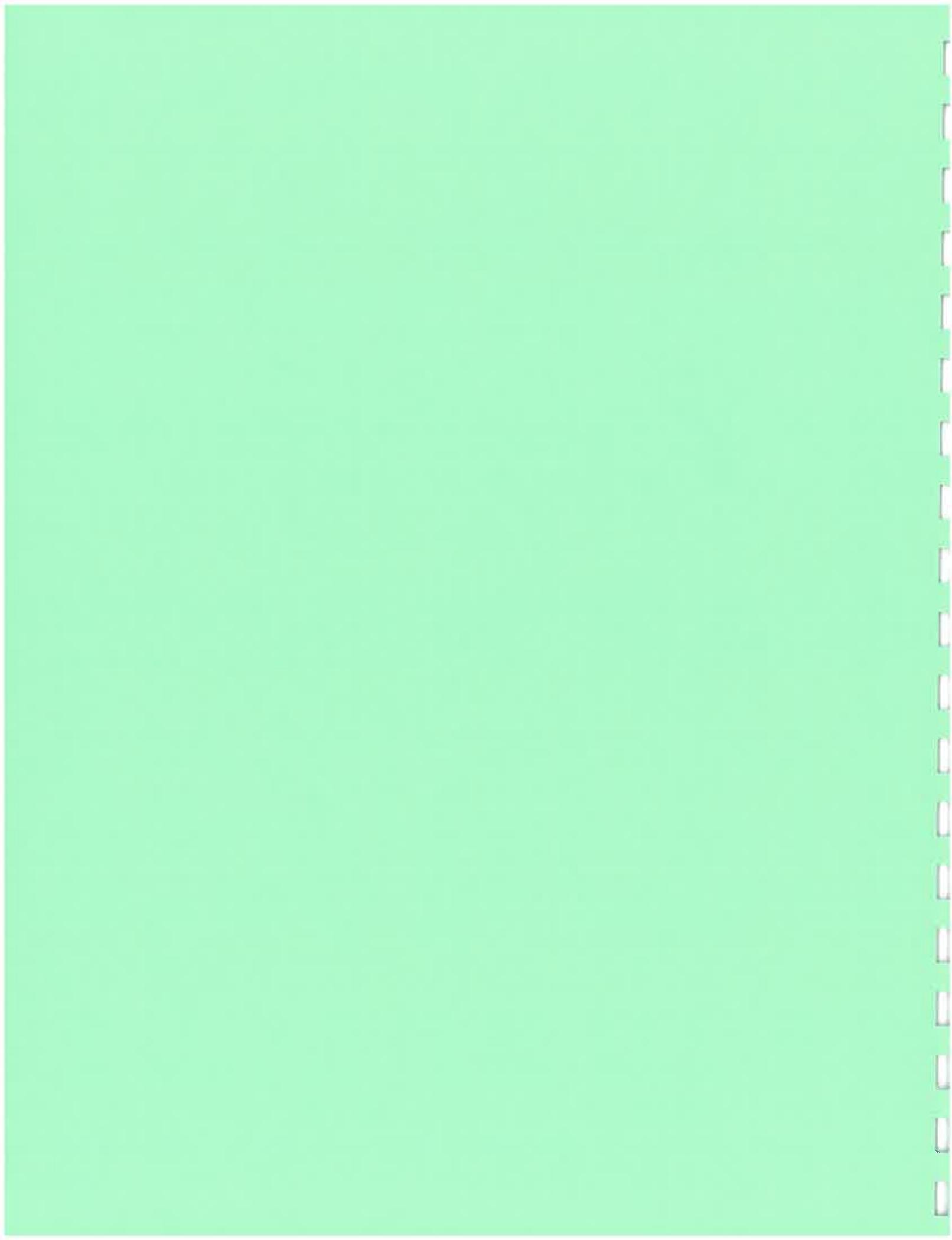
Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$30,857	\$32,121	<b>\$32,766</b>	\$645	2.0%
1700	Stipend - Summer 4H	\$0	\$0	<b>\$11,000</b>	\$11,000	0.0%
	Subtotal Personnel Compensation	\$30,857	\$32,121	<b>\$43,766</b>	\$11,645	36.3%
<b>Personnel Benefits</b>						
2100	FICA	\$1,922	\$2,457	<b>\$2,507</b>	\$50	2.0%
2210	VRS	\$4,277	\$3,983	<b>\$4,063</b>	\$80	2.0%
2310	Hospitalization Insurance	\$11,793	\$11,944	<b>\$12,156</b>	\$212	1.8%
2400	Group Life Insurance	\$84	\$90	<b>\$157</b>	\$67	74.4%
2600	Unemployment Insurance	\$118	\$102	<b>\$102</b>	\$0	0.0%
2700	Worker's Compensation Insurance	\$27	\$39	<b>\$39</b>	\$0	0.0%
	Subtotal Personnel Benefits	\$18,222	\$18,615	<b>\$19,024</b>	\$409	2.2%
<b>Contractual</b>						
3166	Contractual Services	\$434	\$425	<b>\$425</b>	\$0	0.0%
	Subtotal Contractual	\$434	\$425	<b>\$425</b>	\$0	0.0%
<b>Operational Expenses</b>						
3200	School Janitorial Fee	\$555	\$1,480	<b>\$1,480</b>	\$0	0.0%
3310	Repairs & Maintenance	\$0	\$600	<b>\$600</b>	\$0	0.0%
5210	Postal Service	\$40	\$40	<b>\$40</b>	\$0	0.0%
5230	Telecommunications	\$2,222	\$2,350	<b>\$2,350</b>	\$0	0.0%
5510	Travel (Mileage)	\$353	\$600	<b>\$600</b>	\$0	0.0%
5540	Travel (Convention & Education)	\$0	\$350	<b>\$350</b>	\$0	0.0%
5675	Extension Agents' Salaries	\$64,689	\$90,442	<b>\$78,381</b>	(\$12,061)	-13.3%
5810	Dues & Association Membership	\$819	\$862	<b>\$905</b>	\$43	5.0%
6001	Office Supplies	\$2,395	\$2,400	<b>\$2,400</b>	\$0	0.0%
6003	Agricultural Supplies	\$96	\$100	<b>\$100</b>	\$0	0.0%
	Subtotal Operational Expenses	\$71,168	\$99,224	<b>\$87,206</b>	(\$12,018)	-12.1%
<b>Capital Outlay</b>						
8202	Furniture & Fixtures	\$769	\$250	<b>\$250</b>	\$0	0.0%
	Subtotal Capital Outlay	\$769	\$250	<b>\$250</b>	\$0	0.0%
	<b>Total Department:</b>	\$121,450	\$150,635	<b>\$150,671</b>	\$36	0.0%



**TAB M**

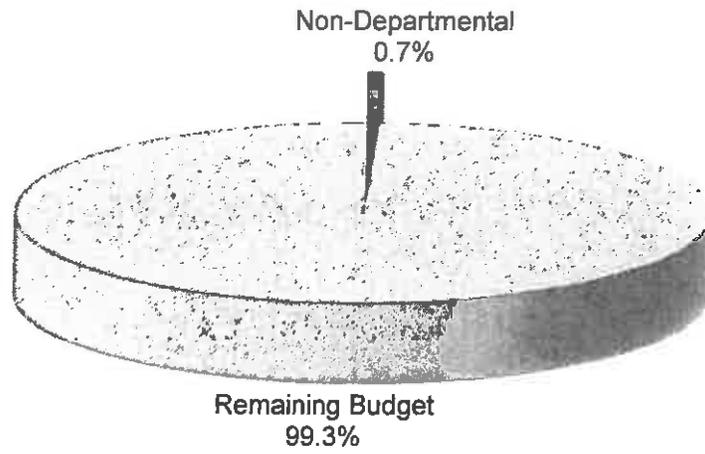
**EXPENDITURES:**

**NON-DEPARTMENTAL**



# NON-DEPARTMENTAL

## Comparison to Total Budget



**DEPARTMENT: Judgments and Settlements**

**DEPARTMENT CODE NUMBER: 91100**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Original Budget</b>	<b>FY14 Approved Budget</b>	<b>Variance FY13 to FY14</b>	<b>% Change</b>
<b>Contractual</b>						
3180	Contractual Services	\$300	\$250	\$250	\$0	0.0%
	Subtotal Contractual	\$300	\$250	\$250	\$0	0.0%
	<b>Total Department:</b>	\$300	\$250	\$250	\$0	0.0%

**DEPARTMENT: Revenue Refunds/Suspense Accounts**

**DEPARTMENT CODE NUMBER: 92100**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Variance FY13 to FY14</b>
9200	Treasurer's Warrants	\$5	\$100	\$100	\$0
9201	Refunds/Erroneously Paid Real Estate Tax	\$591	\$750	\$750	\$0
9202	Refunds/Erroneously Paid Pers. Prop. Tax	\$540	\$250	\$250	\$0
9203	Refunds/Building Permits	\$4,835	\$10,000	\$10,000	\$0
9204	Refunds/Zoning Applications	\$505	\$500	\$500	\$0
9208	Refunds/VCCCA	\$968	\$0	\$0	\$0
9209	Refunds Clerk Copies	\$0	\$0	\$0	\$0
9211	Refunds - Fire/Rescue/EMS	\$125,714	\$0	\$0	\$0
9212	Refunds - Refuse Collections	\$24	\$0	\$0	\$0
		<b>\$133,182</b>	<b>\$11,600</b>	<b>\$11,600</b>	<b>\$0</b>

**DEPARTMENT: Transfer (Suspense Account)**

**DEPARTMENT CODE NUMBER: 92200**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Variance FY13 to FY14</b>
9211	Reserve for Contingencies	\$0	\$99,569	\$300,000	\$200,431
9212	Reserve for Contingencies - Fuel	\$0	\$50,000	\$50,000	\$0
9213	Transfers	\$0	\$750	\$750	\$0
9214	Transfers	\$0	\$0	\$0	\$0
9215	Tuition Reimbursement	\$0	\$0	\$0	\$0
9217	Interest/Penalty payment	\$0	\$0	\$0	\$0
9218	Sunshine Club	\$0	\$800	\$800	\$0
9219	Cobra Administration	\$0	\$2,100	\$2,100	\$0
		<u>\$0</u>	<u>\$153,219</u>	<u>\$353,650</u>	<u>\$200,431</u>

**DEPARTMENT: Capital Outlay****DEPARTMENT CODE NUMBER: 94000**

Line Item #	Line Item	FY12 Actual	FY13 Budget	FY14 Budget	Variance FY13 to FY14
8210	A&E Repairs for Edinburg School	\$8,834	\$0	\$0	\$0
8214	Site Improvements (FY11 VDOT TEA21)	\$727,717	\$0	\$0	\$0
8218	DHCD - Free Clinic Expansion	\$3,000	\$0	\$0	\$0
8219	Battlefield Preservation	\$5,243	\$0	\$0	\$0
8220	Industrial Access Road Funds	\$0	\$0	\$0	\$0
8236	Aileen Waste Water Treatment	\$655	\$0	\$0	\$0
8238	Debt Service Capital Leases - Prin	\$380,689	\$0	\$0	\$0
8239	Debt Service Capital Leases - Int	\$29,618	\$0	\$0	\$0
8240	Road Improvements	\$0	\$0	\$0	\$0
8242	VCDBG-Toms Brook School Renovation	\$568,682	\$0	\$0	\$0
9400	CIP - New Requests	\$477,624	\$849,593	\$1,054,574	\$204,981
		<u>\$2,202,062</u>	<u>\$849,593</u>	<u>\$1,054,574</u>	<u>\$204,981</u>

**DEPARTMENT: Debt Service - County**

**DEPARTMENT CODE NUMBER: 94001**

Line Item #	Line Item	FY12 Actual	FY13 Budget	FY14 Budget	Variance FY13 to FY14
8223	Co. - Mt. Jackson Water/Sewer Project	\$272,437	\$272,437	\$272,437	\$0
8230	Co. - County Office	\$286,813	\$262,004	\$261,482	(\$522)
8233	Co. - County Library	\$47,700	\$43,718	\$43,718	\$0
8238	Co. - Capital Leases principal	\$0	\$0	\$0	\$0
8239	Co. - Capital Leases - Int	\$0	\$0	\$0	\$0
8254	Co. - Courthouse and Human Services Buil	\$623,808	\$1,378,949	\$1,381,883	\$2,934
8256	Co. - Leachate Line	\$115,350	\$63,448	\$88,559	\$25,111
8257	Co. - Edinburg School	\$0	\$0	\$162,344	\$162,344
		<u>\$1,346,108</u>	<u>\$2,020,556</u>	<u>\$2,210,424</u>	<u>\$189,868</u>

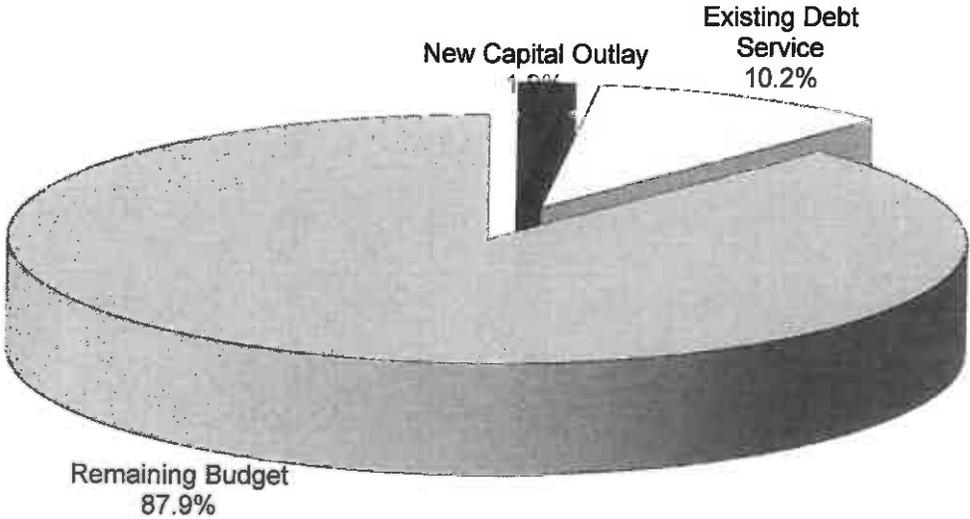
**DEPARTMENT: Debt Service - Schools**

**DEPARTMENT CODE NUMBER: 94002**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY12 Actual</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Variance FY13 to FY14</b>
8232 1	Schools -VSPA Debt Service	\$786,552	\$227,475	\$30,750	(\$196,725)
8235 1	Schools - Middle School Classrooms	\$408,850	\$399,415	\$389,980	(\$9,435)
8243 1	Schools - High School Bond	\$2,018,610	\$2,019,350	\$2,019,563	\$213
8247 1	Schools - VPSA 2004B - STF - High School	\$337,200	\$330,000	\$322,800	(\$7,200)
8251 1	Schools - QSCB - Energy Audit	\$220,000	\$480,000	\$480,000	\$0
8255 1	Schools - Elem School Property	\$234,000	\$0	\$0	\$0
		<u>\$4,005,212</u>	<u>\$3,456,240</u>	<u>\$3,243,093</u>	<u>(\$213,147)</u>

# Capital Outlay

## Comparison to Total Budget



# New Capital Improvement Projects for FY14

## Major Department

### Requesting Department

Fund	Dept #	Line Item	Title	Amount
<b>Fund: 100</b>				
<b>Administration</b>				
Information Technology				
100	12510	8207	Replace AS/400	\$45,000
100	12510	8207	Replace File Server	\$9,000
100	12510	8207	Replacement of computers	\$11,400
<b>Subtotal - Information Technology</b>				\$65,400
Electoral Board				
100	13100	8112	Voting Equipment - Replace Inventory	\$13,990
<b>Subtotal - Electoral Board</b>				\$13,990
<b>Subtotal - Administration</b>				\$79,390
<b>Public Safety</b>				
Fire/Rescue				
100	32500	8105	Ambulance Replacement	\$60,000
<b>Subtotal - Fire/Rescue</b>				\$60,000
Emergency Services/Civil Defense				
100	35500	8101	Upgraded E911 Communication	\$150,000
100	35500	8101	Freedom Recorder	\$7,000
100	35500	8101	Upgrade UPS	\$100,000
<b>Subtotal - Emergency Services/Civil Defense</b>				\$257,000
<b>Subtotal - Public Safety</b>				\$317,000
<b>Public Works</b>				
General Properties				
100	43200	3310	New Shingles - Maurertown Park	\$15,000
<b>Subtotal - General Properties</b>				\$15,000
Refuse Disposal				
100	82400	8214	Compactor site repairs	\$7,054

**Major Department****Requesting Department**

<b>Fund</b>	<b>Dept #</b>	<b>Line Item</b>	<b>Title</b>	<b>Amount</b>
100	82400	8214	Compactor at sites	\$28,500
<b>Subtotal - Refuse Disposal</b>				\$35,554
<b>Subtotal - Public Works</b>				\$50,554

**Recreation and Cultural****Library Administration**

100	73100	8207	Circulation Workstations (4)	\$2,630
100	73100	8207	Disk Repair Equipment	\$5,000
<b>Subtotal - Library Administration</b>				\$7,630
<b>Subtotal - Recreation and Cultural</b>				\$7,630

<b>Subtotal Fund 100</b>	<b>\$454,574</b>
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**Fund: 131****Public Safety****Sheriff (Law Enforcement)**

131	3120	0001	Office Computers	\$14,898
131	3120	0001	In-Car Computers (6)	\$16,974
131	3120	0001	Vehicle Replacement (6 cars)	\$87,147
131	3120	0001	Vehicles (4) - New Employees	\$96,384
131	3120	0001	Emergency Equipment Package (6)	\$40,455
131	3120	0001	Portable Radios	\$4,380
<b>Subtotal - Sheriff (Law Enforcement)</b>				\$260,238
<b>Subtotal - Public Safety</b>				\$260,238

<b>Subtotal Fund 131</b>	<b>\$260,238</b>
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**Fund: 302****Public Works**

**Major Department**

**Requesting Department**

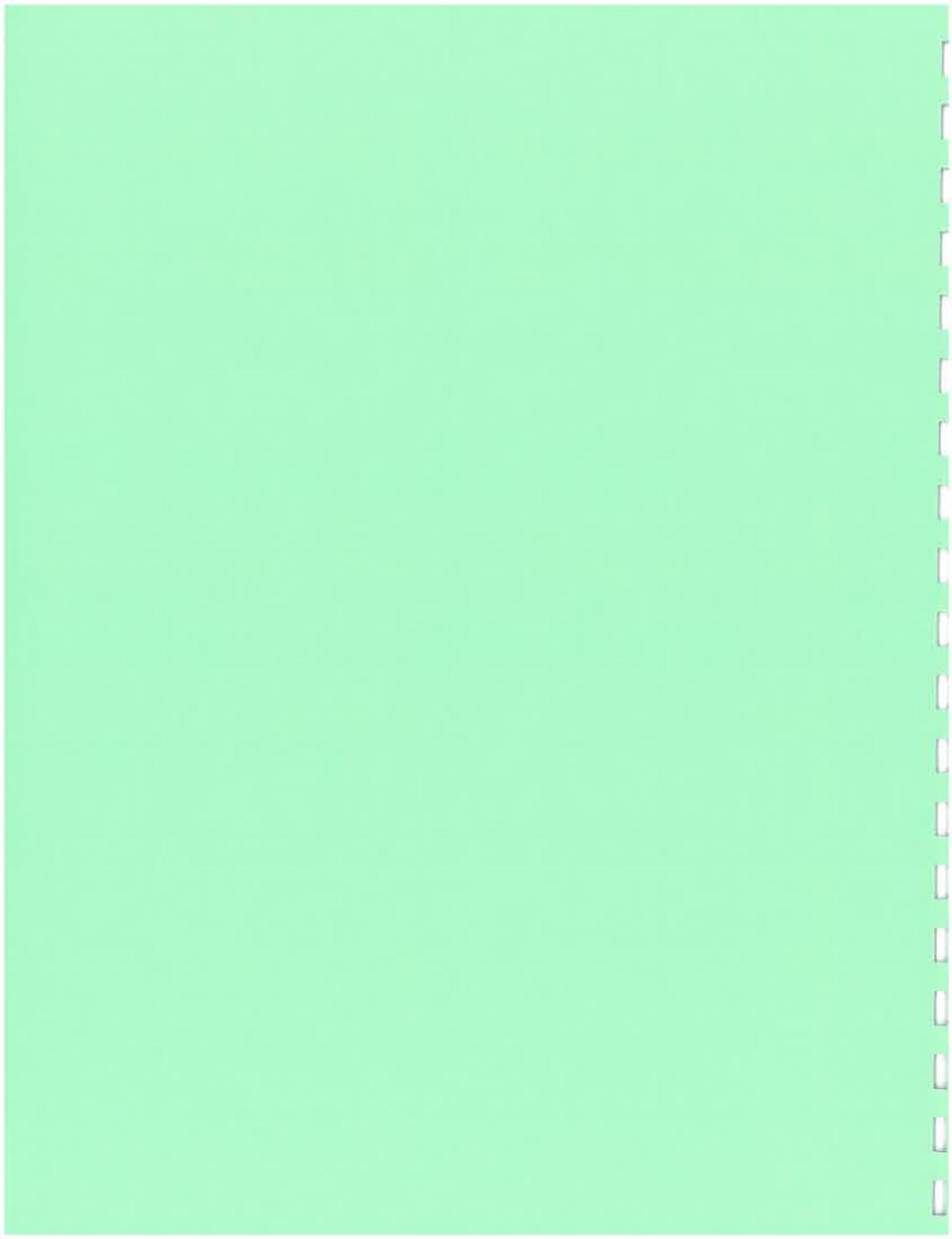
<b>Fund</b>	<b>Dept #</b>	<b>Line Item</b>	<b>Title</b>	<b>Amount</b>
<b>Refuse Disposal</b>				
302	94000	8243	Landfill Expansion - Phase 3	\$150,000
<b>Subtotal - Refuse Disposal</b>				<b>\$150,000</b>
<b>Subtotal - Public Works</b>				<b>\$150,000</b>
<b>Subtotal Fund 302</b>				<b>\$150,000</b>

**Grand Total** **\$864,812**



**TAB N**

**LONG TERM INDEBTEDNESS**



COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

NOTE 11—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	
	Principal	Interest	Principal	Interest
2013	\$ 407,565	\$ 27,423	\$ 155,000	\$ 150,722
2014	254,947	15,895	160,000	145,200
2015	183,798	9,775	170,000	137,244
2016	188,284	5,289	175,000	128,928
2017	110,911	1,521	185,000	120,878
2018	-	-	190,000	112,469
2019	-	-	200,000	104,150
2020	-	-	210,000	95,769
2021	-	-	220,000	86,250
2022	-	-	230,000	75,494
2023	-	-	240,000	63,450
2024	-	-	255,000	50,766
2025	-	-	270,000	37,313
2026	-	-	280,000	23,219
2027	-	-	225,000	10,278
2028	-	-	70,000	2,719
2029	-	-	20,000	463
Total	\$ 1,145,505	\$ 59,903	\$ 3,255,000	\$ 1,345,309

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

**NOTE 11—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
2013	\$ 3,021,129	\$ 2,239,330	\$ 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	1,885,158	314,500	56,610
2017	3,245,277	1,756,699	314,500	47,174
2018	3,379,655	1,619,034	314,500	37,740
2019	3,509,398	1,479,771	314,500	28,306
2020	3,649,519	1,332,368	314,500	18,870
2021	3,788,879	1,173,813	314,500	9,434
2022	3,932,565	1,007,332	-	-
2023	4,072,128	833,193	-	-
2024	2,162,468	703,893	-	-
2025	2,218,180	622,133	-	-
2026	2,032,314	538,513	-	-
2027	2,094,789	452,190	-	-
2028	262,490	9,947	-	-
2029	134,704	2,015	-	-
<b>Total</b>	<b>\$ 46,576,498</b>	<b>\$ 19,782,418</b>	<b>\$ 2,830,500</b>	<b>\$ 424,574</b>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

NOTE 11—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
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	-	-
Total	\$ 1,080,000	\$ 124,250	\$ 4,301	\$ 12

Years Ending June 30,	Business-Type Activities Debt			
	Toms Brook-Maurertown Sanitary District Bonds		North Fork Wastewater VRA Loan	
	Principal	Interest	Principal	Interest
2013	\$ 33,141	\$ 33,868	\$ -	\$ -
2014	36,664	32,192	25,111	19,168
2015	38,421	30,434	51,332	37,228
2016	40,411	28,592	52,847	35,712
2017	42,193	26,663	54,406	34,153
2018	44,218	24,638	56,012	32,547
2019	46,338	22,519	57,665	30,894
2020	48,559	20,297	59,367	29,192
2021	50,889	17,967	61,120	27,440
2022	53,330	15,525	62,924	25,636
2023	55,889	12,968	64,781	23,779
2024	49,270	10,369	66,693	21,867
2025	37,212	8,532	68,661	19,898
2026	39,026	6,822	70,688	17,872
2027	40,709	5,035	72,774	15,785
2028	42,580	3,164	74,922	13,637
2029	29,955	1,289	77,133	11,426
2030	7,691	614	79,410	9,150
2031	6,456	1,129	81,753	6,806
2032	2,853	5	84,166	4,393
2033	-	-	24,852	1,911
Total	\$ 745,805	\$ 302,622	\$ 1,246,616	\$ 418,492

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

NOTE 11—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, 2012:

	Balance July 1, 2011	Issuances/ Increases	Retirements	Balance June 30, 2012
<b>Governmental activities:</b>				
General obligation bonds	\$ 49,019,783	\$ -	\$ 2,443,285	\$ 46,576,498
Bond Premium	1,347,393	499,512	116,432	1,730,473
Literary loan funds	3,145,000	-	314,500	2,830,500
Compensated Absences	952,124	458,799	571,274	839,649
Net OPEB Obligation	265,457	77,814	-	343,271
Capital Leases	1,060,237	530,868	445,600	1,145,505
Note Payable	220,000	-	220,000	-
Lease Revenue Bonds	3,752,674	3,255,000	3,752,674	3,255,000
Deferred amount on refunding	-	395,064	31,864	363,200
Landfill Closure and Post Closure Care	10,683,371	-	10,683,371	-
Total Governmental Activities	<u>\$ 70,446,039</u>	<u>\$ 5,217,057</u>	<u>\$ 18,579,000</u>	<u>\$ 57,084,096</u>
<b>Business-type activities:</b>				
General Obligation/Revenue Bonds	\$ 2,284,811	\$ 1,036,988	\$ 249,378	\$ 3,072,421
Note Payable	1,379	-	1,379	-
Capital Leases	46,585	-	42,284	4,301
Net OPEB Obligation	27,680	21,321	5,272	43,729
Compensated Absences	82,749	67,284	14,932	135,101
Landfill Closure and Post Closure Care	-	11,149,197	-	11,149,197
Total Business-type Activities	<u>\$ 2,443,204</u>	<u>\$ 12,274,790</u>	<u>\$ 313,245</u>	<u>\$ 14,404,749</u>
Total Long-Term Liabilities	<u>\$ 72,889,243</u>	<u>\$ 17,491,847</u>	<u>\$ 18,892,245</u>	<u>\$ 71,488,845</u>

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

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

NOTE 11—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>
\$389,280 issued June 20, 2007, due in quarterly installments of \$15,421 beginning November 15, 2008, through August 15, 2012, for the purchase of five school buses	\$ 21,699	\$ 21,699
\$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	96,659	96,659
\$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	41,497	41,497
\$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	148,416	72,884
\$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	306,364	73,472
\$148,883 issued December 8, 2011, due in quarterly installments of \$8,031-\$10,809 beginning July 15, 2012, through April 15, 2017, for the purchase of field lighting	148,885	27,396
\$381,985 issued June 25, 2012, due in quarterly installments of \$20,123 beginning August 15, 2012, through May 15, 2017, for the purchase of six school buses	381,985	73,958
<b>Total capital leases</b>	<b>\$ 1,145,505</b>	<b>\$ 407,565</b>
<b>Lease Revenue Bonds:</b>		
\$3,255,000 2011B refunding bonds were issued on November 26, 2011, due in varying annual installments beginning June 1, 2012, through June 1, 2029, bearing interest at 2.97%	\$ 3,255,000	\$ 155,000
<b>Total lease revenue bonds</b>	<b>\$ 3,255,000</b>	<b>\$ 155,000</b>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

**NOTE 11—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>
<b>General Obligation Bonds:</b>		
\$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%.	\$ 3,525,691	\$ 167,931
\$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	775,000
\$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%	190,000	190,000
\$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%	60,000	30,000
\$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%.	16,990,000	1,180,000
\$4,130,808 Virginia Public School Authority Bonds 2004B, issued November 10, 2004, at a premium of \$303,424, maturing annually through January 15, 2025, with interest payable semi-annually at rates of 4.6% to 5.6%.	2,835,807	198,198
\$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 subsidy.	7,215,000	480,000
<b>Total general obligation bonds</b>	<b>\$ 46,576,498</b>	<b>\$ 3,021,129</b>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

**NOTE 11—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>
<b>Literary Fund Loans</b>		
\$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%	\$ 580,500	\$ 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%	868,950	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>1,381,050</u>	<u>153,450</u>
Total Literary Fund Loans	\$ <u>2,830,500</u>	\$ <u>314,500</u>
Unamortized Bond Premium	\$ 1,730,473	\$ 56,972
Compensated absences	\$ 839,649	\$ 209,912
Net OPEB obligation	\$ 343,271	\$ -
Deferred amount on refunding bond	\$ 363,200	\$ 31,864
Total Long-term Debt	<u>\$ 57,084,096</u>	<u>\$ 4,196,942</u>
<b><u>Business-type Activities:</u></b>		
<b><u>Stone Creek Sanitary District:</u></b>		
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	\$ 1,080,000	\$ 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	4,301	4,301
Compensated absences	58,893	23,557
Net OPEB obligation	17,067	-
Total Stoney Creek Sanitary District	<u>\$ 1,160,261</u>	<u>\$ 237,858</u>

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

**NOTE 11—LONG-TERM LIABILITIES (CONTINUED):**

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

	Total Amount Due	Amount Due Within One Year
<u>Business-type Activities: (continued)</u>		
<u>Toms Brook-Maurertown Sanitary District:</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 July 1, 2012	\$ 149	149
\$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	201,822	12,580
\$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	437,500	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	51,099	1,634
\$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	31,435	870
\$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	23,800	580
Total general obligation revenue bonds	\$ 745,805	\$ 33,141

COUNTY OF SHENANDOAH, VIRGINIA

Notes to the Financial Statements  
June 30, 2012 (Continued)

**NOTE 11—LONG-TERM LIABILITIES (CONTINUED):**

PRIMARY GOVERNMENT (continued)

Details of Long-term liabilities: (continued)

Business-type activities: (continued)

	Total Amount Due	Amount Due Within One Year
	<u>          </u>	<u>          </u>
Compensated absences	\$ 15,000	\$ 7,300
Net OPEB obligation	\$ 5,341	\$ -
Total Toms Brook-Maurertown Sanitary District	\$ 766,146	\$ 40,441
North Fork Wastewater: Lease Revenue Bond:		
\$1,304,415 VRA Bond 2011, payable semi-annually beginning on December 1, 2012 of \$7,106, including principal and interest at 2.93%, and ending in June 2032.	\$ 1,246,616	\$ -
Landfill: Landfill closure and post-closure care	\$ 11,149,197	\$ -
Compensated absences	\$ 61,208	\$ 15,302
Net OPEB obligation	\$ 21,321	\$ -
Total landfill	\$ 11,231,726	\$ 15,302
Total Business-type Activities	<u>\$ 14,404,749</u>	<u>\$ 293,601</u>

**DISCRETLY PRESENTED COMPONENT UNIT-SCHOOL BOARD:**

Changes in Long-term liabilities:

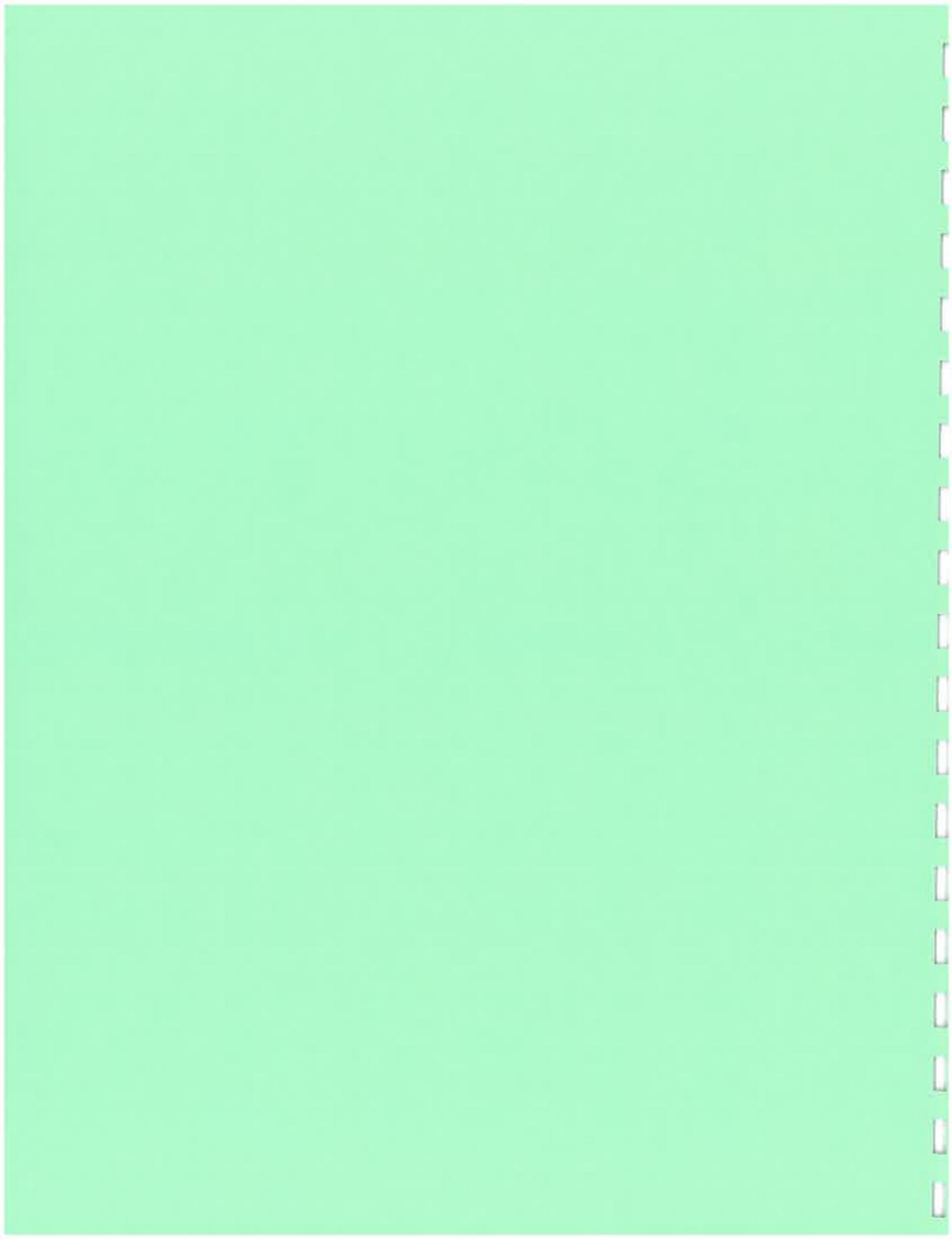
The following is a summary of long-term liability transactions of the Component Unit – School Board for the year ended June 30, 2012:

	Balance July 1, 2011	Issuances	Retirements	Balance June 30, 2012	Amount Due Within One Year
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Compensated absences	\$ 762,270	\$ 437,335	\$ 318,833	\$ 880,772	\$ 220,193
Net OPEB obligation	955,000	638,000	(339,000)	1,254,000	-
Total	<u>\$ 1,717,270</u>	<u>\$ 1,075,335</u>	<u>\$ (20,167)</u>	<u>\$ 2,134,772</u>	<u>\$ 220,193</u>



**TAB O**

**SHENANDOAH COUNTY  
PUBLIC SCHOOLS**



**DEPARTMENT: Administration of Schools**

**DEPARTMENT CODE NUMBER: 61000**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Variance FY13 to FY14</b>
6101	Operation of Public Schools	\$32,642,374	\$33,277,881	\$635,507
6101	Operation of Public Schools - Local Transfer	\$22,282,693	\$23,582,693	1,300,000
6102	School Food Service	\$2,522,780	\$2,513,999	(\$8,781)
6105	Special Programs	\$8,057,308	\$7,931,842	(\$125,466)
		<b>\$65,505,155</b>	<b>\$67,306,415</b>	<b>1,801,260</b>

**SHENANDOAH COUNTY BUDGET  
REVENUES FOR THE YEAR ENDING 6/30/14**

**FY14 REVENUES: LOCAL  
SCHOOL FUND**

Fund	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	PERCENT CHANGE
<b>J. SCHOOL FUND:</b>				
Charges for Education	\$37,075	\$37,075	\$0	0.0%
Sale & Rental of Textbooks	\$0	\$0	\$0	0.0%
Sale of School Lunches	\$1,101,411	\$980,132	(\$121,279)	-11.0%
Rebates and Vehicle Special Budget	\$218,417	\$218,417	\$0	0.0%
Use of Property	\$14,000	\$14,000	\$0	0.0%
Local Funds/Benefits/State Agencies	\$2,075,980	\$2,193,092	\$117,112	5.6%
Cafeterial Fund Balance, Rebates an	\$201,684	\$203,425	\$1,741	0.9%
Local Funds - Sales of Buses/Equip	\$11,000	\$11,000	\$0	0.0%
Special Budgets - Special Education	\$40,000	\$40,000	\$0	0.0%
Special Budgets - Health Insurance	\$5,000,000	\$5,000,000	\$0	0.0%
Special Budgets - Governor's School	\$578,072	\$607,914	\$29,842	5.2%
Lord Fairfax Dual Enrollment	\$368,807	\$469,180	\$100,373	27.2%
<b>SUBTOTAL - SCHOOL FUND:</b>	<b>\$9,646,446</b>	<b>\$9,774,235</b>	<b>\$127,789</b>	<b>1.3%</b>
<b>K. SCHOOL CAP. FAC. BONDS/LOANS:</b>				
VPSA Bonds	\$0	\$0	\$0	0.0%
Interest	\$0	\$0	\$0	0.0%
<b>SUBTOTAL - SCHOOL CAP. FAC. BO</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>SUBTOTAL -</b>	<b>\$9,646,446</b>	<b>\$9,774,235</b>	<b>\$127,789</b>	<b>1.3%</b>

**FY14 REVENUES: STATE  
SCHOOL FUND**

Fund	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO FY14	PERCENT CHANGE
<b>P. SCHOOL FUND CATEGORICAL AID:</b>				
State Sales Tax	\$6,103,108	\$6,428,005	\$324,897	5.3%
Basic School Aid	\$15,681,188	\$15,488,045	(\$193,143)	-1.2%
Teacher Incentive	\$0	\$0	\$0	0.0%
Foster Home Children	\$24,434	\$40,850	\$16,416	67.2%
Adult Literacy	\$2,071	\$2,071	\$0	0.0%
G & T Children	\$174,004	\$174,004	\$0	0.0%
Special Education	\$1,395,814	\$1,407,162	\$11,348	0.8%
Remedial Education	\$412,314	\$412,314	\$0	0.0%
School Textbooks	\$339,421	\$339,421	\$0	0.0%
School Food Service	\$38,620	\$49,237	\$10,617	27.5%
Vocational Education	\$579,466	\$599,034	\$19,568	3.4%
Fringe Benefits	\$2,583,580	\$2,587,363	\$3,783	0.1%
Dropout Prevention	\$0	\$0	\$0	0.0%
Other State Funds	\$0	\$0	\$0	-100.0%
Additional ADM Funds	\$0	\$0	\$0	0.0%
Migrant	\$0	\$0	\$0	0.0%
At-Risk-Grant	\$349,089	\$349,292	\$203	0.1%
Additional Assistance with Retirement	\$316,165	\$319,355	\$3,190	1.0%
Additional Support for School Construction	\$0	\$0	\$0	0.0%
CMPT	\$0	\$0	\$0	0.0%
Early Reading Intervention	\$84,497	\$84,497	\$0	0.0%
EpiPen Grants	\$1,083	\$0	(\$1,083)	-100.0%
ESL	\$176,006	\$182,386	\$6,380	3.6%
ISAEP	\$15,717	\$15,717	\$0	0.0%
K-3 Reduction	\$397,802	\$415,883	\$18,081	4.5%
Mentor	\$7,810	\$5,396	(\$2,414)	-30.9%
Remedial Summer School	\$59,839	\$77,106	\$17,267	28.9%
School Construction	\$0	\$0	\$0	0.0%
SOL Algebra Readiness	\$58,295	\$60,354	\$2,059	3.5%

**FY14 REVENUES: STATE  
SCHOOL FUND**

<b>Fund</b>	<b>FY13 BUDGET</b>	<b>FY14 BUDGET</b>	<b>VARIANCE FY13 TO FY14</b>	<b>PERCENT CHANGE</b>
Special Ed. Homebound	\$12,702	\$13,317	\$615	4.8%
Technology VPSA	\$284,000	\$284,000	\$0	0.0%
Sliver Grant	\$0			0.0%
VA Pre-school Initiative Grant	\$358,260	\$377,640	\$19,380	5.4%
Acedemic Year Governor's School (	\$14,200	\$14,220	\$20	0.1%
Compensation Supplement	\$0	\$371,366	\$371,366	0.0%
Massanutten Governor's School	\$0	\$0	\$0	0.0%
<b>SUBTOTAL - SCHOOL FUND CATEG</b>	<b>\$29,469,485</b>	<b>\$30,098,035</b>	<b>\$628,550</b>	<b>2.1%</b>
<b>SUBTOTAL -</b>	<b>\$29,469,485</b>	<b>\$30,098,035</b>	<b>\$628,550</b>	<b>2.1%</b>

**FY14 REVENUES: FEDERAL  
SCHOOL FUND**

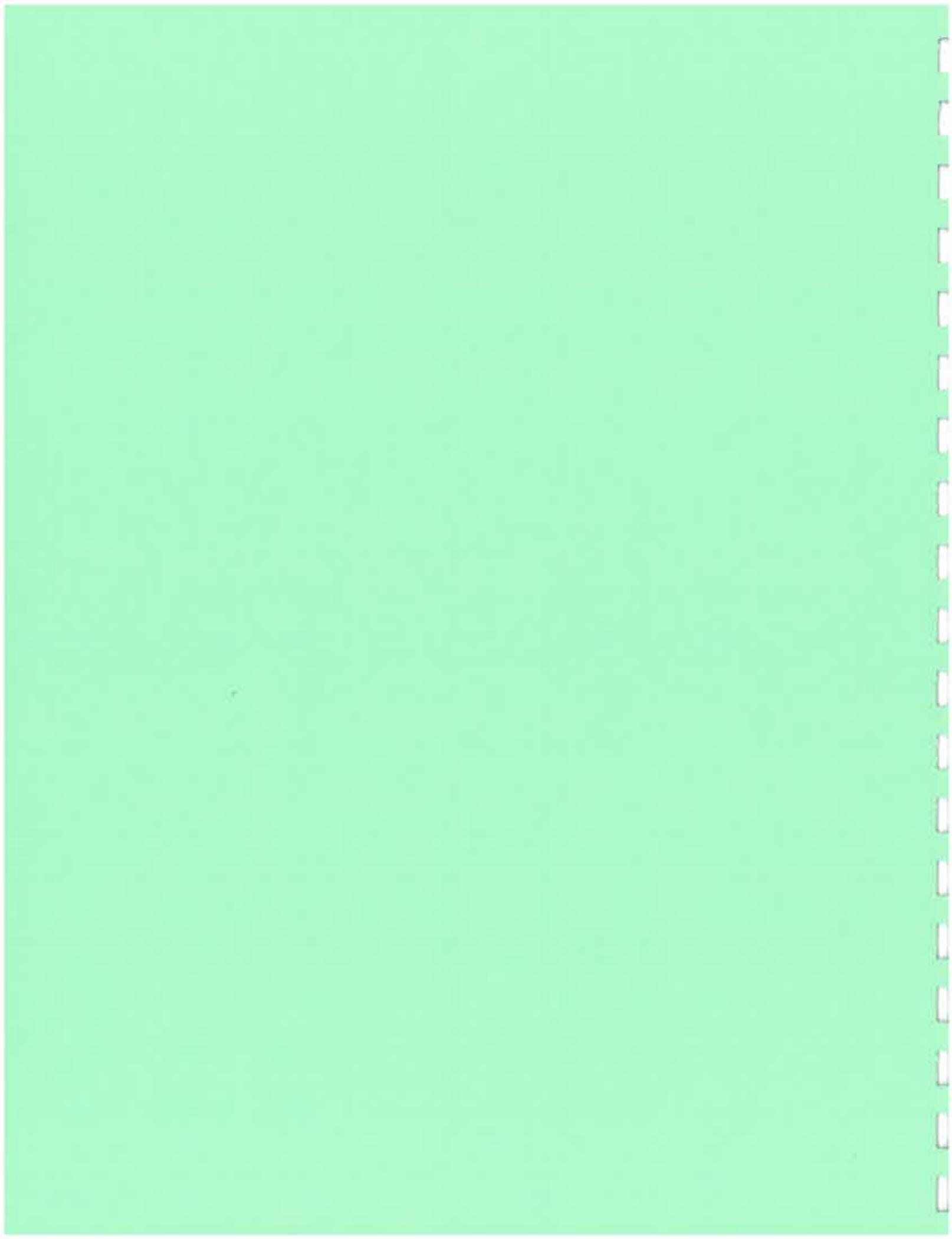
Fund	FY13 BUDGET	FY14 BUDGET	VARIANCE	
			FY13 TO FY14	PERCENT CHANGE
<b>S. SCHOOL FUND CATEGORICAL AID:</b>				
Technology (Title II-D)	\$0	\$0	\$0	0.0%
ECIA - Chapter I (Title I)	\$975,870	\$918,293	(\$57,577)	-5.9%
ECIA - Chapter II (Title V-A)	\$0	\$0	\$0	0.0%
National Forest Res.	\$22,584	\$21,251	(\$1,333)	-5.9%
School Food Service	\$1,181,065	\$1,281,205	\$100,140	8.5%
ESEA - Title VI - B	\$1,172,435	\$1,099,572	(\$72,863)	-6.2%
Title IV E Funds	\$0	\$0	\$0	0.0%
Vocational Education	\$95,669	\$89,727	(\$5,942)	-6.2%
Preschool Incentive	\$40,304	\$37,884	(\$2,420)	-6.0%
Drug Free School (Title IV)	\$0	\$0	\$0	0.0%
TITLE II EESA	\$0	\$0	\$0	0.0%
Theater IV	\$0	\$0	\$0	0.0%
Migrant	\$0	\$0	\$0	0.0%
Goals 2000/Various Grants	\$0	\$0	\$0	0.0%
Jobs Bill	\$18,464	\$0	(\$18,464)	-100.0%
Literacy	\$0	\$0	\$0	0.0%
Medicaid Special Budget	\$175,000	\$175,000	\$0	0.0%
Project Graduation	\$15,450	\$14,900	(\$550)	-3.6%
Special Education Parent Resource	\$0	\$0	\$0	0.0%
Title I - 1003A WWR	\$0	\$0	\$0	0.0%
Title I - 1003G ALES	\$179,167	\$0	(\$179,167)	-100.0%
Class Size Reduction Initiative	\$195,966	\$184,404	(\$11,562)	-5.9%
State Stabilization Fund	\$0	\$0	\$0	0.0%
Title 3, Part A (Eng. Lang. Acq)	\$34,558	\$29,216	(\$5,342)	-15.5%
Refugee Impact Grant	\$0	\$0	\$0	0.0%
Transition Grant	\$0	\$0	\$0	0.0%
<b>SUBTOTAL - SCHOOL FUND CATEG</b>	<b>\$4,106,531</b>	<b>\$3,851,452</b>	<b>(\$255,079)</b>	<b>-6.2%</b>

**FY14 REVENUES: FEDERAL  
SCHOOL FUND**

Fund	FY13 BUDGET	FY14 BUDGET	VARIANCE FY13 TO PERCENT FY14 CHANGE
SUBTOTAL -	\$4,106,531	\$3,851,452	(\$255,079) -6.2%
<b>GRAND TOTAL - ANTICIPATED REVENUES</b>			
	\$43,222,462	\$43,723,722	\$501,260 1.2%

**TAB P**

**SANITARY DISTRICTS**



**Public Hearing  
FY 2013-2014  
Proposed Budget  
Stoney Creek Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice is hereby given that the Board of Supervisors of Shenandoah County, Virginia will hold a public hearing on the proposed Stoney Creek Sanitary District Budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014, at Peter Muhlenberg Middle School, on Tuesday, April 16, 2013, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$1,654,050. The *ad valorem* tax rate for Real Estate will be \$0.16 per \$100 Assessed Valuation.

**Proposed Budget  
Stoney Creek Sanitary District  
Fiscal Year Ending June 30, 2014**

ANTICIPATED INCOME	APPROVED BUDGET F/Y ENDING 6/30/2013	PROPOSED BUDGET F/Y ENDING 6/30/2014
SERVICE FEES	1,010,000	1,056,000
CONNECTION FEES	297,500	62,000
AD VALOREM TAX	505,000	506,000
INTEREST EARNINGS	8,000	11,600
OUTSIDE / MISCELLANEOUS INCOME	18,400	18,900
<b>TOTAL</b>	<b>1,838,900</b>	<b>1,654,500</b>

ANTICIPATED EXPENDITURE		
ADMINISTRATION & OPERATIONS	1,190,769	1,155,550
CAPITAL & I/I IMPROVEMENTS	201,320	242,000
ANNUAL DEBT SERVICE	257,250	256,500
VEHICLES & EQUIPMENT	25,800	0
<b>TOTAL</b>	<b>1,675,139</b>	<b>1,654,050</b>

<b>RESERVE</b>	<b>+ 163,761</b>	<b>+ 450</b>
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All public meetings are intended to be accessible to persons with disabilities in accordance with the American with Disabilities Act. Any person requiring accommodation and/or auxiliary aids shall notify the County Administrator at least five days prior to the scheduled meeting.



**Public Hearing  
FY 2013-2014  
Proposed Budget  
Toms Brook-Maurertown Sanitary District**

Pursuant to Title 15.2, Chapter 25 of the Code of Virginia of 1950, as amended, notice is hereby given that the Board of Supervisors of Shenandoah County, Virginia will hold a public hearing on the proposed Toms Brook-Maurertown Sanitary District Budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014, at Peter Muhlenberg Middle School, on Tuesday, April 16, 2013, beginning at 7:00 pm. The budget is for informative and fiscal planning purposes only and includes expenditures totaling \$789,526. The *ad valorem* tax rate for Real Estate will be \$0.04 per \$100 Assessed Valuation.

**Proposed Budget  
Toms Brook-Maurertown Sanitary District  
Fiscal Year Ending June 30, 2014**

ANTICIPATED INCOME	APPROVED BUDGET FY ENDING June 30, 2013	PROPOSED BUDGET FY ENDING June 30, 2014
SERVICE FEES	594,070	621,690
CONNECTION FEES	213,000	147,000
AD VALOREM TAX	50,930	51,430
INTEREST EARNINGS	6,925	7,525
<b>TOTAL</b>	<b>864,925</b>	<b>827,645</b>

ANTICIPATED EXPENDITURE		
ADMINISTRATION & OPERATIONS	539,573	525,670
CAPITAL IMPROVEMENT PROJECTS	78,000	195,000
VEHICLES & EQUIPMENT	0	0
ANNUAL DEBT SERVICE	69,180	68,856
<b>TOTAL</b>	<b>686,753</b>	<b>789,526</b>

<b>RESERVE</b>	<b>178,172</b>	<b>38,119</b>
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All public meetings are intended to be accessible to persons with disabilities in accordance with the American with Disabilities Act. Any person requiring accommodation and/or auxiliary aids shall notify the County Administrator at least five days prior to the scheduled meeting.



**TAB Q**

**DEPARTMENT OF SOCIAL SERVICES  
(DSS)**



**DEPARTMENT: Social Services Department**

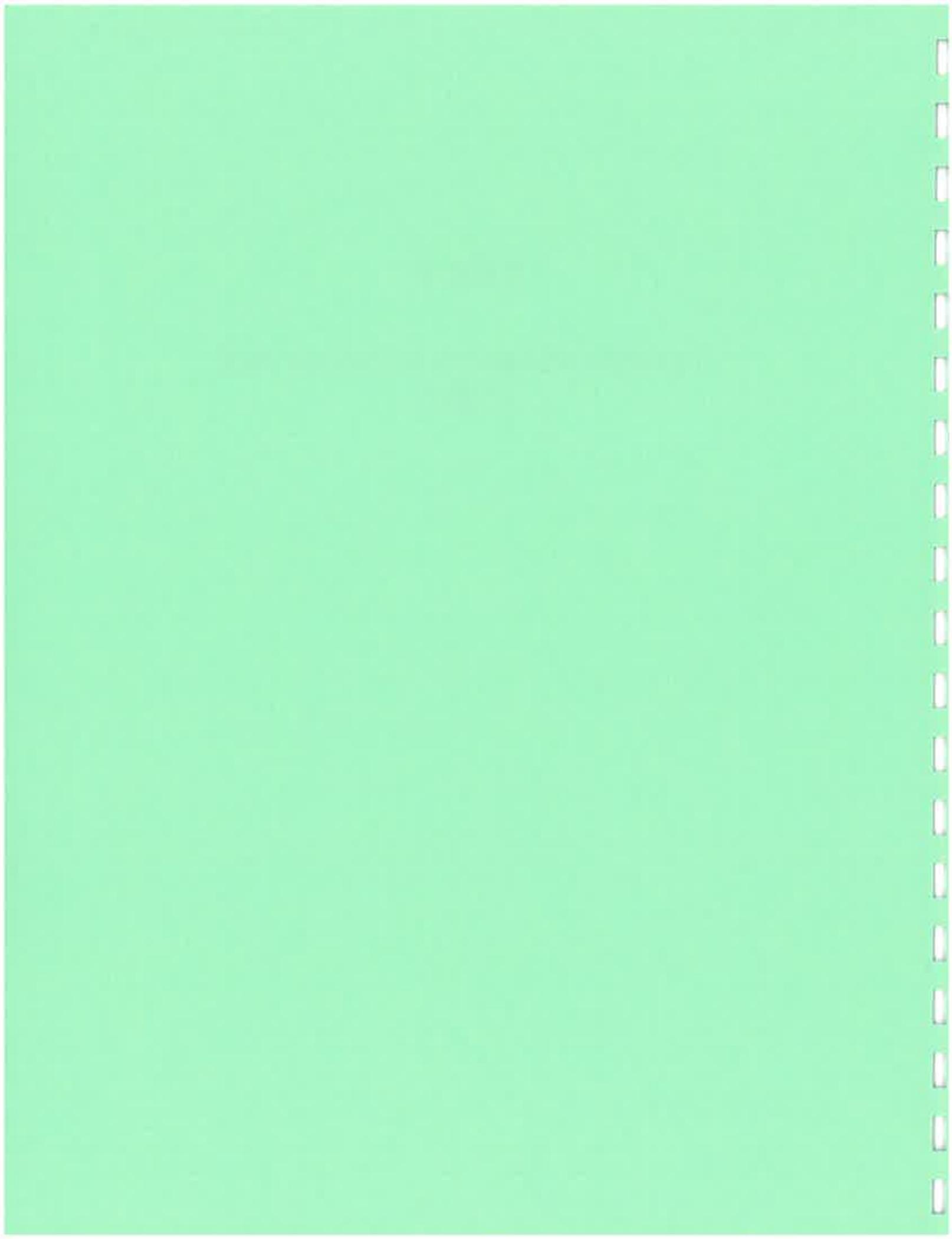
**DEPARTMENT CODE NUMBER: 53100**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Variance FY13 to FY14</b>
5650	Social Services Administration - Local Transfer	\$864,583	\$975,165	\$110,582
5651	Social Services Administration - Other Sources	\$2,636,417	\$3,274,107	\$637,690
		<u>\$3,501,000</u>	<u>\$4,249,272</u>	<u>\$748,272</u>



**TAB R**

**Comprehensive Services Act  
(CSA)**



**DEPARTMENT: Comprehensive Services Act**

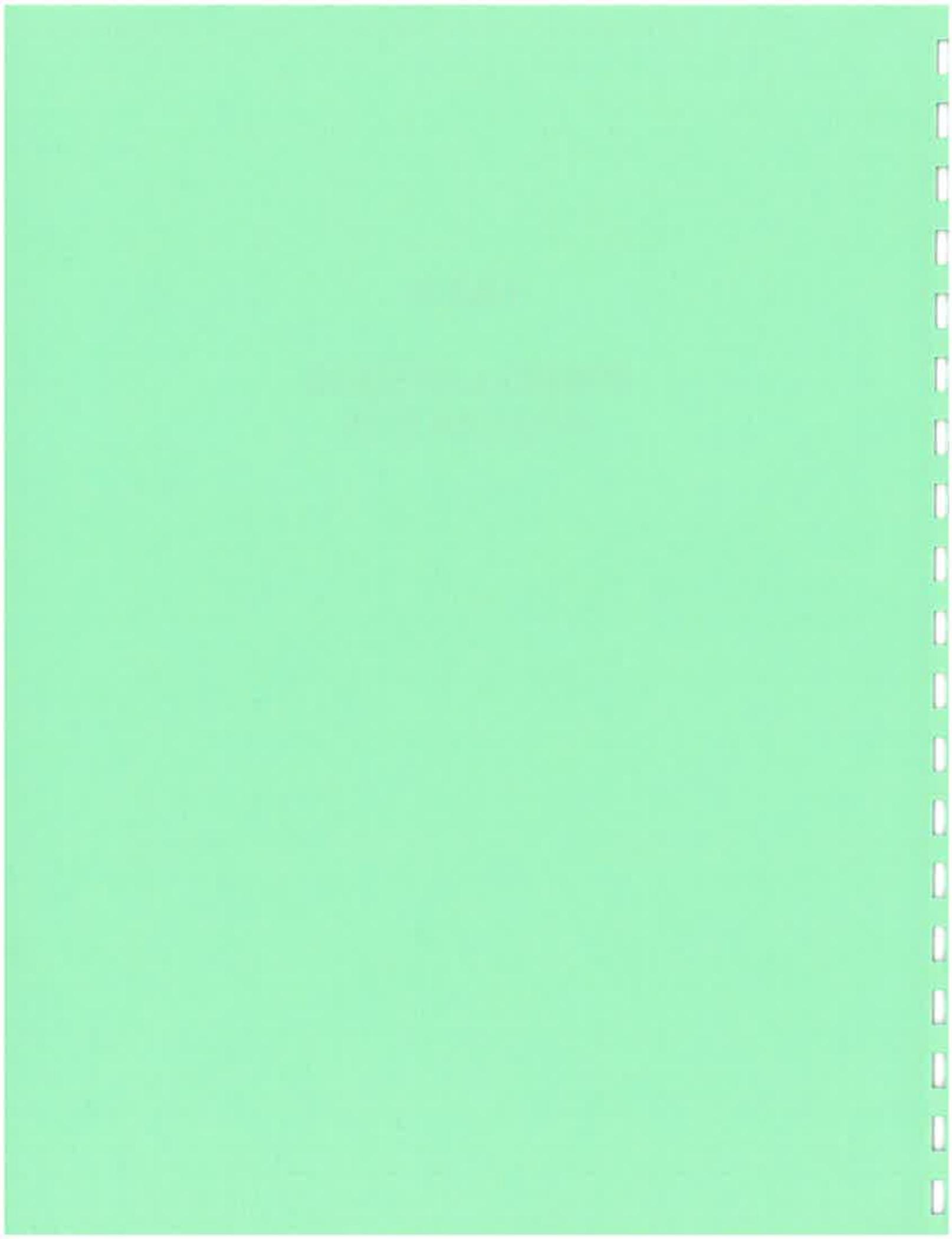
**DEPARTMENT CODE NUMBER: 53600**

<b>Line Item #</b>	<b>Line Item</b>	<b>FY13 Budget</b>	<b>FY14 Budget</b>	<b>Variance FY13 to FY14</b>
5677	CSA Administration - Local Transfer	\$972,720	\$999,173	\$26,453
5711	CSA Administration - Other Sources	\$1,741,400	\$1,741,400	\$0
5712	Hospitalization	\$0	\$0	\$0
		<u>\$2,714,120</u>	<u>\$2,740,573</u>	<u>\$26,453</u>



**TAB S**

**MISCELLANEOUS  
INFORMATION**



## Statistical Section

<u>Contents</u>	<u>Tables</u>
<b>Financial Trends</b> These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	1 - 5
<b>Revenue Capacity</b> These tables contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	5-10
<b>Debt Capacity</b> These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.	11-13
<b>Demographic and Economic Information</b> These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	14-15
<b>Operating Information</b> These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relate to the services the County provides and the activities it performs.	16-18

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

**COUNTY OF SHENANDOAH, VIRGINIA**

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 3,688,408	\$ 4,609,604	\$ 3,255,224	\$ 3,371,945
Restricted	1,028,049	1,102,692	297,723	-
Unrestricted	11,764,606	12,588,808	15,249,305	14,777,373
<b>Total governmental activities net assets</b>	<b>\$ 16,481,063</b>	<b>\$ 18,301,104</b>	<b>\$ 18,802,252</b>	<b>\$ 18,149,318</b>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 2,100,240	\$ 1,879,649	\$ 1,750,860	\$ 1,789,103
Restricted	-	-	-	-
Unrestricted	1,301,787	1,489,086	1,686,078	2,600,107
<b>Total business-type activities net assets</b>	<b>\$ 3,402,027</b>	<b>\$ 3,368,735</b>	<b>\$ 3,436,938</b>	<b>\$ 4,389,210</b>
<b>Primary government</b>				
Invested in capital assets, net of related debt	\$ 5,788,648	\$ 6,489,253	\$ 5,006,084	\$ 5,161,048
Restricted	1,028,049	1,102,692	297,723	-
Unrestricted	13,066,393	14,077,894	16,935,383	17,377,480
<b>Total primary government net assets</b>	<b>\$ 19,883,090</b>	<b>\$ 21,669,839</b>	<b>\$ 22,239,190</b>	<b>\$ 22,538,528</b>

Table 1

	2007	2008	2009	2010	2011	2012
\$	1,529,687	\$ 821,843	\$ 3,525,823	\$ 4,902,912	\$ 3,331,416	\$ (352,810)
	-	-	315,168	315,168	4,372,985	3,896,099
	18,280,691	17,099,923	8,482,928	5,193,805	5,091,476	16,893,494
\$	<u>19,810,378</u>	<u>17,921,766</u>	<u>12,323,919</u>	<u>10,411,885</u>	<u>12,795,877</u>	<u>20,436,783</u>
\$	1,926,523	\$ 2,382,773	\$ 2,686,610	\$ 3,093,376	\$ 3,633,593	\$ 6,106,858
	-	-	59,736	-	-	-
	2,500,097	2,308,568	1,818,107	1,415,311	1,436,310	(9,436,571)
\$	<u>4,426,620</u>	<u>4,691,341</u>	<u>4,564,453</u>	<u>4,508,687</u>	<u>5,069,903</u>	<u>(3,329,713)</u>
\$	3,456,210	\$ 3,204,616	\$ 6,212,433	\$ 7,996,288	\$ 6,965,009	\$ 5,754,048
	-	-	374,904	315,168	4,372,985	3,896,099
	20,780,788	19,408,491	10,301,035	6,609,116	6,527,786	7,456,923
\$	<u>24,236,998</u>	<u>22,613,107</u>	<u>16,888,372</u>	<u>14,920,572</u>	<u>17,865,780</u>	<u>17,107,070</u>

COUNTY OF SHENANDOAH, VIRGINIA

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

	Fiscal Year			
	2003	2004	2005	2006
<b>Expenses</b>				
<b>Governmental activities:</b>				
General government	\$ 1,770,226	\$ 1,741,576	\$ 2,917,362	\$ 2,321,080
Judicial administration	786,276	799,294	1,058,088	1,375,534
Public safety	6,045,794	5,861,236	7,403,358	8,546,482
Public works	2,970,615	2,843,559	3,942,182	4,040,447
Health and welfare	4,242,981	4,208,464	4,785,076	6,188,101
Education	17,922,501	21,507,343	21,462,122	21,717,115
Parks, recreation and cultural	1,322,323	1,148,548	1,188,198	1,424,007
Community development	817,807	1,351,464	739,321	772,629
Interest on long-term debt	2,769,712	2,402,577	2,454,129	2,401,070
<b>Total governmental activities expenses</b>	<b>\$ 38,648,235</b>	<b>\$ 41,864,061</b>	<b>\$ 45,949,836</b>	<b>\$ 48,786,465</b>
<b>Business-type activities:</b>				
Sanitary Districts	\$ 1,953,426	\$ 1,889,563	\$ 1,893,887	\$ 1,939,384
North Fork Wastewater	-	-	-	-
Landfill	-	-	-	-
<b>Total business-type activities expenses</b>	<b>\$ 1,953,426</b>	<b>\$ 1,889,563</b>	<b>\$ 1,893,887</b>	<b>\$ 1,939,384</b>
<b>Total primary government expenses</b>	<b>\$ 40,601,661</b>	<b>\$ 43,753,624</b>	<b>\$ 47,843,723</b>	<b>\$ 50,725,849</b>
<b>Program Revenues</b>				
<b>Governmental activities:</b>				
<b>Charges for services:</b>				
General government	\$ 1,402	\$ -	\$ 61,594	\$ 16,334
Judicial administration	172,362	228,295	268,852	364,093
Public safety	181,395	165,957	120,217	113,108
Public works	630,831	735,973	1,097,117	1,254,582
Education	272,987	-	350,951	-
Parks, recreation and cultural	265,179	580,416	283,514	752,049
Community development	-	557,517	617,033	620,580
Operating grants and contributions	6,023,034	6,147,614	7,132,330	8,548,607
Capital grants and contributions	958,805	-	245,994	-
<b>Total governmental activities program revenues</b>	<b>\$ 8,505,995</b>	<b>\$ 8,415,772</b>	<b>\$ 10,177,602</b>	<b>\$ 11,669,353</b>
<b>Business-type activities:</b>				
<b>Charges for services:</b>				
Sanitary Districts	\$ 925,535	\$ 1,026,441	\$ 1,134,249	\$ 1,152,365
North Fork Wastewater	-	-	-	-
Landfill	-	-	-	-
Capital grants and contributions	176,457	306,000	221,250	1,081,559
<b>Total business-type activities program revenues</b>	<b>\$ 1,101,992</b>	<b>\$ 1,332,441</b>	<b>\$ 1,355,499</b>	<b>\$ 2,233,924</b>
<b>Total primary government program revenues</b>	<b>\$ 9,607,987</b>	<b>\$ 9,748,213</b>	<b>\$ 11,533,101</b>	<b>\$ 13,903,277</b>
<b>Net (expense) / revenue</b>				
<b>Governmental activities</b>	<b>\$ (30,142,240)</b>	<b>\$ (33,448,289)</b>	<b>\$ (35,772,234)</b>	<b>\$ (37,117,112)</b>
<b>Business-type activities</b>	<b>(851,434)</b>	<b>(557,122)</b>	<b>(538,388)</b>	<b>294,540</b>
<b>Total primary government net expense</b>	<b>\$ (30,993,674)</b>	<b>\$ (34,005,411)</b>	<b>\$ (36,310,622)</b>	<b>\$ (36,822,572)</b>

Table 2

	2007	2008	2009	2010	2011	2012
\$	2,421,199	\$ 2,359,284	\$ 2,817,148	\$ 2,694,098	\$ 2,402,794	\$ 2,714,331
	<b>1,384,331</b>	<b>1,797,846</b>	<b>1,686,886</b>	<b>1,563,538</b>	<b>1,794,214</b>	<b>1,908,573</b>
	9,493,390	10,872,246	11,121,538	11,327,324	11,247,826	11,627,376
	4,893,094	6,661,832	5,686,960	3,669,994	4,836,959	1,840,310
	6,588,118	6,589,034	6,331,863	6,147,406	6,728,853	7,462,916
	21,503,186	22,671,491	27,122,413	24,147,779	24,476,243	25,310,174
	1,440,098	1,992,628	1,465,416	1,820,175	1,487,353	1,528,660
	1,251,165	883,431	1,151,216	965,207	1,606,664	745,870
	2,176,372	2,017,426	2,003,040	2,152,971	2,728,110	2,845,792
\$	<u>51,150,953</u>	<u>\$ 55,845,218</u>	<u>\$ 59,386,480</u>	<u>\$ 54,488,492</u>	<u>\$ 57,309,016</u>	<u>\$ 55,984,002</u>
\$	2,201,825	\$ 2,439,706	\$ 2,600,989	\$ 2,354,749	\$ 2,297,808	\$ 2,211,341
	-	-	-	-	-	169,990
	-	-	-	-	-	2,768,790
\$	<u>2,201,825</u>	<u>\$ 2,439,706</u>	<u>\$ 2,600,989</u>	<u>\$ 2,354,749</u>	<u>\$ 2,297,808</u>	<u>\$ 5,150,121</u>
\$	<u>53,352,778</u>	<u>\$ 58,284,924</u>	<u>\$ 61,987,469</u>	<u>\$ 56,843,241</u>	<u>\$ 59,606,824</u>	<u>\$ 61,134,123</u>
\$	6,174	\$ 524	\$ 48,746	\$ 23,382	\$ 32,530	\$ 41,362
	340,234	308,142	315,354	269,943	292,908	258,918
	93,359	123,461	122,117	122,681	78,043	73,224
	1,207,667	1,195,032	1,075,280	1,005,193	1,070,662	-
	486,364	494,698	522,635	469,308	465,158	388,851
	290,833	320,960	357,904	534,855	481,901	454,494
	509,206	477,440	353,584	340,486	330,143	321,647
	8,604,101	8,803,623	9,364,373	8,116,656	8,500,571	8,043,215
	-	-	-	-	3,996,634	1,411,363
\$	<u>11,537,938</u>	<u>\$ 11,723,880</u>	<u>\$ 12,159,993</u>	<u>\$ 10,882,504</u>	<u>\$ 15,248,550</u>	<u>\$ 10,993,074</u>
\$	1,339,808	\$ 1,414,774	\$ 1,468,721	\$ 1,446,521	\$ 1,555,987	\$ 1,534,485
	-	-	-	-	-	132,693
	-	-	-	-	-	1,081,369
	207,745	563,500	307,694	175,383	239,000	329,067
\$	<u>1,547,553</u>	<u>\$ 1,978,274</u>	<u>\$ 1,776,415</u>	<u>\$ 1,621,904</u>	<u>\$ 1,794,987</u>	<u>\$ 3,077,614</u>
\$	<u>13,085,491</u>	<u>\$ 13,702,154</u>	<u>\$ 13,936,408</u>	<u>\$ 12,504,408</u>	<u>\$ 17,043,537</u>	<u>\$ 14,070,688</u>
\$	(39,613,015)	\$ (44,121,338)	\$ (47,226,487)	\$ (43,605,988)	\$ (42,060,466)	\$ (44,990,928)
	(654,272)	(461,432)	(824,574)	(732,845)	(502,821)	(2,072,507)
\$	<u>(40,267,287)</u>	<u>\$ (44,582,770)</u>	<u>\$ (48,051,061)</u>	<u>\$ (44,338,833)</u>	<u>\$ (42,563,287)</u>	<u>\$ (47,063,435)</u>

COUNTY OF SHENANDOAH, VIRGINIA

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

	Fiscal Year			
	2003	2004	2005	2006
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 21,609,837	\$ 25,274,257	\$ 25,056,214	\$ 24,042,683
Local sales and use taxes	-	2,659,256	2,932,417	3,231,113
Taxes on recordation and wills	-	-	688,517	989,849
Motor vehicle licenses taxes	-	632,909	654,599	669,047
Consumer utility taxes	-	1,309,116	1,393,268	1,385,736
Business licenses taxes	425,428	-	-	-
Other local taxes	4,968,983	396,294	625,906	736,144
Unrestricted grants and contributions	3,771,070	4,082,118	346,074	4,206,588
Unrestricted revenues from use of money and property	765,176	-	605,028	639,621
Miscellaneous	821,197	420,487	3,911,179	563,397
Transfers	-	493,893	-	-
<b>Total governmental activities</b>	<b>\$ 32,361,691</b>	<b>\$ 35,268,330</b>	<b>\$ 36,213,202</b>	<b>\$ 36,464,178</b>
Business-type activities:				
Property taxes	\$ 439,896	\$ 455,465	\$ 471,482	\$ 478,659
Unrestricted grants and contributions	-	-	-	29,118
Unrestricted revenues from use of money and property	46,538	14,844	29,156	72,922
Miscellaneous	67,246	68,685	105,953	77,033
Transfers	-	-	-	-
<b>Total business-type activities</b>	<b>\$ 553,680</b>	<b>\$ 538,994</b>	<b>\$ 606,591</b>	<b>\$ 657,732</b>
<b>Total primary government</b>	<b>\$ 32,915,371</b>	<b>\$ 35,807,324</b>	<b>\$ 36,819,793</b>	<b>\$ 37,121,910</b>
<b>Change in Net Assets</b>				
Governmental activities	\$ 2,219,451	\$ 1,820,041	\$ 440,968	\$ (652,934)
Business-type activities	(297,754)	(18,128)	68,203	952,272
<b>Total primary government</b>	<b>\$ 1,921,697</b>	<b>\$ 1,801,913</b>	<b>\$ 509,171</b>	<b>\$ 299,338</b>

Table 2

	2007	2008	2009	2010	2011	2012
\$	29,257,624	\$ 29,220,882	\$ 30,598,287	\$ 31,119,938	\$ 31,699,815	\$ 33,793,896
	3,113,379	3,238,398	3,313,542	2,909,578	3,048,872	3,168,917
	801,128	477,500	322,715	325,862	298,353	1,962,053
	891,116	552,815	795,000	815,279	857,901	826,120
	1,718,438	2,100,986	1,960,982	1,995,591	1,994,437	258,430
	-	-	-	-	-	-
	80,565	81,334	132,608	107,777	147,423	164,242
	4,307,511	4,626,255	3,876,482	3,842,578	3,791,210	3,959,108
	916,709	776,679	326,895	121,661	133,941	258,340
	187,605	324,047	302,129	455,690	2,816,283	1,237,842
	-	-	-	-	(343,777)	7,002,886
\$	<u>41,274,075</u>	<u>\$ 41,398,896</u>	<u>\$ 41,628,640</u>	<u>\$ 41,693,954</u>	<u>\$ 44,444,458</u>	<u>\$ 52,631,834</u>
\$	470,393	\$ 505,237	\$ 522,155	\$ 541,459	\$ 561,634	\$ 562,552
	5,143	8,852	-	-	-	-
	84,725	106,304	39,957	21,019	19,004	23,331
	131,421	105,760	116,020	114,601	139,622	89,893
	-	-	-	-	343,777	(7,002,886)
\$	<u>691,682</u>	<u>\$ 726,153</u>	<u>\$ 678,132</u>	<u>\$ 677,079</u>	<u>\$ 1,064,037</u>	<u>\$ (6,327,110)</u>
\$	<u>41,965,757</u>	<u>\$ 42,125,049</u>	<u>\$ 42,306,772</u>	<u>\$ 42,371,033</u>	<u>\$ 45,508,495</u>	<u>\$ 46,304,724</u>
\$	1,661,060	\$ (2,722,442)	\$ (5,597,847)	\$ (1,912,034)	2,383,992	\$ 7,640,906
	37,410	264,721	(146,442)	(55,766)	561,216	(8,399,617)
\$	<u>1,698,470</u>	<u>\$ (2,457,721)</u>	<u>\$ (5,744,289)</u>	<u>\$ (1,967,800)</u>	<u>2,945,208</u>	<u>\$ (758,711)</u>

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COUNTY OF SHENANDOAH, VIRGINIA

Table 3

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

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Local sales and use Tax</u>	<u>Consumer Utility Tax</u>	<u>Motor Vehicle License Tax</u>	<u>Recordation and Wills Tax</u>	<u>Total</u>
2012 \$	33,793,896	\$ 3,168,917	\$ 1,962,053	\$ 826,120	\$ 258,430	\$ 40,009,416
2011	31,699,815	3,048,872	1,994,437	857,901	298,353	37,899,378
2010	31,119,938	2,909,578	1,995,591	815,279	325,862	37,166,248
2009	30,598,287	3,313,542	1,960,982	795,000	322,715	36,990,526
2008	29,220,882	3,238,398	2,100,986	552,815	477,500	35,590,581
2007	29,257,624	3,113,379	1,718,438	891,116	316,013	35,296,570
2006	24,042,683	3,231,113	1,385,736	669,047	989,849	30,318,428
2005	25,056,214	2,932,417	1,393,268	654,599	688,517	30,725,015
2004	25,274,257	2,659,256	1,309,116	632,909	302,809	30,178,347
2003	21,609,837	2,353,942	1,186,854	612,192	251,324	26,014,149

COUNTY OF SHENANDOAH, VIRGINIA

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

	2003	2004	2005	2006
General fund				
Reserved	\$ 285,157	\$ 297,723	\$ 297,723	\$ -
Unreserved	8,939,919	11,318,949	10,546,157	13,596,381
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>Total general fund</b>	<b>\$ 9,225,076</b>	<b>\$ 11,616,672</b>	<b>\$ 10,843,880</b>	<b>\$ 13,596,381</b>
All other governmental funds				
Reserved				
Unreserved, reported in:				
Special revenue funds	\$ 361,052	\$ 362,716	\$ 364,499	\$ 415,682
Capital projects funds	13,876,333	6,317,009	8,139,801	8,475,802
Restricted, reported in:				
Capital projects funds	-	-	-	-
Committed, reported in:				
Landfill contingency	-	-	-	-
Assigned, reported in:				
Capital projects funds	-	-	-	-
Special revenue funds	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 14,237,385</b>	<b>\$ 6,679,725</b>	<b>\$ 8,504,300</b>	<b>\$ 8,891,484</b>

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

Table 4

	2007	2008	2009	2010	2011	2012
\$	-	-	-	-	-	-
	16,656,188	16,823,568	11,621,797	10,747,591		
					42,362	88,905
					4,372,985	3,896,099
					-	5,035
					1,132,855	1,043,063
					9,686,116	9,655,914
\$	<u>16,656,188</u>	<u>16,823,568</u>	<u>11,621,797</u>	<u>10,747,591</u>	<u>15,234,318</u>	<u>14,689,016</u>
\$	464,264	513,479	641,844	566,016	-	-
	7,972,658	8,452,910	8,895,067	18,156,955		
					8,653,713	2,505,751
						39,303
					6,918,627	8,046,955
					576,406	99,893
\$	<u>8,436,922</u>	<u>8,986,389</u>	<u>9,536,911</u>	<u>18,722,971</u>	<u>16,148,746</u>	<u>10,691,902</u>

**COUNTY OF SHENANDOAH, VIRGINIA**

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

	2003	2004	2005	2006
<b>Revenues</b>				
General property taxes	\$ 21,632,067	\$ 22,854,991	\$ 24,302,925	\$ 26,044,683
Other local taxes	4,968,983	5,491,468	6,294,707	7,011,889
Permits, privilege fees and regulatory licenses	425,428	570,027	630,162	633,654
Fines and forfeitures	15,748	16,133	24,471	29,025
Revenue from use of money and property	764,492	171,392	345,895	639,621
Charges for services	1,508,408	1,681,998	2,144,610	2,458,067
Miscellaneous	439,657	420,487	605,028	506,425
Recovered costs	381,540	421,674	65,635	123,625
Intergovernmental:	910,664	-	245,994	-
Commonwealth	8,136,659	8,237,692	9,108,772	10,210,743
Federal	1,705,586	1,820,460	1,934,737	2,544,452
<b>Total revenues</b>	<b>\$ 40,889,232</b>	<b>\$ 41,686,322</b>	<b>\$ 45,702,936</b>	<b>\$ 50,202,184</b>
<b>Expenditures</b>				
General government administration	\$ 1,480,225	\$ 1,656,620	\$ 2,261,209	\$ 2,218,412
Judicial administration	770,440	827,829	973,663	1,335,854
Public safety	5,705,453	5,944,785	7,333,883	8,535,147
Public works	3,232,730	2,137,903	2,631,585	2,871,704
Health and welfare	4,201,767	4,281,709	4,780,944	6,178,127
Education	15,706,220	16,589,838	18,656,116	18,015,034
Parks, recreation and cultural	1,226,583	1,128,982	1,164,205	1,288,881
Community development	675,846	678,719	695,742	755,914
Nondepartmental	-	35,448	-	16,045
Capital projects	26,055,620	7,969,350	1,791,873	294,520
Debt service				
Principal	2,734,454	3,511,264	8,313,719	3,648,503
Interest and other fiscal charges	2,237,767	2,539,366	2,406,655	2,483,157
Bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>\$ 64,027,105</b>	<b>\$ 47,301,813</b>	<b>\$ 51,009,594</b>	<b>\$ 47,641,298</b>
<b>Excess of revenues over (under) expenditures</b>	<b>\$ (23,137,873)</b>	<b>\$ (5,615,491)</b>	<b>\$ (5,306,658)</b>	<b>\$ 2,560,886</b>
<b>Other financing sources (uses)</b>				
Transfers in	\$ 4,367,901	\$ 5,377,362	\$ 7,613,071	\$ 5,861,463
Transfers out	(5,110,401)	(5,476,428)	(6,814,173)	(5,861,463)
Refunding bonds issued		548,493	4,130,808	-
Bonds issued	5,107,472	-	-	-
Premium on bonds issued	-	-	300,424	-
Capital leases	-	-	1,128,311	578,799
Notes Payable	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ 4,364,972</b>	<b>\$ 449,427</b>	<b>\$ 6,358,441</b>	<b>\$ 578,799</b>
<b>Net change in fund balances</b>	<b>\$ (18,772,901)</b>	<b>\$ (5,166,064)</b>	<b>\$ 1,051,783</b>	<b>\$ 3,139,685</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>13.09%</b>	<b>15.38%</b>	<b>21.78%</b>	<b>12.95%</b>

Table 5

	2007	2008	2009	2010	2011	2012
\$	29,159,806	\$ 29,555,714	\$ 30,532,857	\$ 30,805,595	\$ 31,744,361	\$ 33,009,862
	6,920,639	6,451,033	6,524,847	6,154,087	6,346,986	6,379,762
	509,206	550,482	353,584	340,486	330,143	321,647
	40,655	45,425	91,857	114,651	107,215	77,345
	916,709	776,679	326,895	121,661	133,941	258,340
	2,383,976	2,423,291	2,350,179	2,310,711	2,313,987	1,139,504
	640,321	345,555	302,129	455,690	2,334,514	1,237,842
	741,736	497,325	276,908	312,420	482,269	276,297
	-	-	-	-	-	-
	10,155,332	10,647,989	10,031,639	10,126,436	10,387,854	9,948,179
	2,440,267	2,185,623	3,209,216	1,832,798	5,900,561	3,465,508
\$	<u>53,908,647</u>	<u>\$ 53,479,116</u>	<u>\$ 54,000,111</u>	<u>\$ 52,574,535</u>	<u>\$ 60,081,831</u>	<u>\$ 56,114,286</u>
\$	2,418,823	\$ 2,401,055	\$ 2,853,762	\$ 2,637,070	\$ 2,228,906	\$ 2,435,352
	1,379,827	1,709,822	1,677,491	1,553,936	1,579,642	1,685,561
	9,564,087	11,211,113	10,726,741	10,965,435	10,781,294	11,645,005
	4,110,671	3,598,286	2,920,804	2,686,143	2,983,349	1,100,767
	6,868,977	6,560,503	6,320,719	6,127,943	6,707,951	6,876,762
	17,660,412	19,535,900	23,088,598	21,303,551	21,197,950	22,090,351
	1,374,490	1,553,319	1,717,606	1,780,076	1,469,314	1,487,219
	718,688	878,681	860,309	965,488	930,856	953,673
	30,000	59,500	35,596	196,308	15,159	133,482
	2,177,928	4,016,683	4,021,266	7,338,539	10,764,620	6,628,375
	-	-	-	-	-	-
	3,752,580	3,958,168	4,024,084	4,430,936	4,390,177	7,176,059
	2,279,406	2,105,512	2,093,305	1,875,209	2,932,961	2,800,854
	-	-	-	-	-	57,804
\$	<u>52,335,889</u>	<u>\$ 57,588,542</u>	<u>\$ 60,340,281</u>	<u>\$ 61,860,634</u>	<u>\$ 65,982,179</u>	<u>\$ 65,071,064</u>
\$	<u>1,572,758</u>	<u>\$ (4,109,426)</u>	<u>\$ (6,340,170)</u>	<u>\$ (9,286,099)</u>	<u>\$ (5,900,348)</u>	<u>\$ (8,956,778)</u>
\$	5,410,369	\$ 6,266,659	\$ 6,688,843	\$ 6,078,976	\$ 3,874,348	\$ 5,861,710
	(5,410,369)	(6,266,659)	(6,688,843)	(6,078,976)	(3,874,348)	(7,192,458)
	-	-	-	-	-	-
	313,653	2,329,416	1,356,931	15,760,000	7,435,000	3,255,000
	-	-	-	723,003	-	499,512
	718,834	1,643,027	351,990	452,301	377,850	530,868
	-	-	-	662,649	-	-
\$	<u>1,032,487</u>	<u>\$ 3,972,443</u>	<u>\$ 1,708,921</u>	<u>\$ 17,597,953</u>	<u>\$ 7,812,850</u>	<u>\$ 2,954,632</u>
\$	<u>2,605,245</u>	<u>\$ (136,983)</u>	<u>\$ (4,631,249)</u>	<u>\$ 8,311,854</u>	<u>\$ 1,912,502</u>	<u>\$ (6,002,146)</u>
	12.03%	11.32%	10.86%	11.57%	13.26%	16.98%

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

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Local sales and use Tax</b>	<b>Consumer Utility Tax</b>	<b>Motor Vehicle License Tax</b>	<b>Recordation and Wills Tax</b>	<b>Total</b>
2012	33,009,862	3,168,917	1,962,053	826,120	258,430	39,225,382
2011	31,744,361	3,048,872	1,994,437	857,901	298,353	37,943,924
2010	30,805,595	2,909,578	1,248,883	815,279	325,862	36,105,197
2009	30,532,857	3,313,542	1,243,628	795,000	322,715	36,207,742
2008	29,555,714	3,238,398	1,368,894	552,815	477,500	35,193,321
2007	29,159,806	3,113,379	1,718,438	891,116	801,128	35,683,867
2006	26,044,683	3,231,113	1,385,736	669,047	989,849	32,320,428
2005	24,302,925	2,932,417	1,393,268	654,599	688,517	29,971,726
2004	22,854,991	2,659,256	1,309,116	632,909	602,809	28,059,081
2003	21,632,067	2,353,942	1,186,854	612,192	251,324	26,036,379

**COUNTY OF SHENANDOAH, VIRGINIA**

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

<b>Fiscal Year</b>	<b>Real Estate (1)</b>	<b>Personal Property</b>	<b>Mobile Homes</b>	<b>Machinery and Tools</b>	<b>Merchants' Capital</b>	<b>Public Service (2)</b>
2012	\$ 4,413,197,300	\$ 363,099,193	\$ 4,271,041	\$ 74,030,957	\$ 45,520,162	\$ 194,503,654
2011	4,403,310,900	357,328,471	4,360,059	78,202,016	44,439,756	200,723,875
2010	4,371,701,000	346,758,402	4,443,414	64,372,075	46,001,179	149,466,288
2009	3,921,886,100	372,121,056	5,469,665	60,505,707	48,726,763	122,679,339
2008	3,841,542,450	378,309,055	5,539,784	66,351,535	43,652,302	125,063,172
2007	3,715,824,650	356,334,022	5,523,101	73,317,081	38,950,950	110,806,557
2006	3,046,358,050	327,177,172	4,688,573	70,152,682	36,933,965	111,175,331
2005	2,394,494,850	289,239,613	3,803,521	72,596,435	35,081,578	135,353,194
2004	2,303,149,450	266,755,115	3,646,104	64,808,132	33,030,298	141,312,786
2003	2,236,281,050	257,846,693	3,490,305	54,636,621	32,246,533	133,911,993

Source: Commissioner of Revenue

(1) Real estate assessed at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

(3) Source: Virginia Department of Taxation.

Table 7

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	<b>Total Taxable Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>State Sales Assessment Ratio (3)</b>	<b>Total Direct Rate</b>
\$	5,094,622,307	\$ 5,094,622,307	100.00%	\$ 0.74
	5,088,365,077	5,202,827,277	97.80%	0.70
	4,982,742,358	4,877,868,192	102.15%	0.69
	4,531,388,630	5,115,011,435	88.59%	0.76
	4,460,458,298	5,680,665,178	78.52%	0.75
	4,300,756,361	6,242,932,735	68.89%	0.75
	3,596,485,773	5,221,378,881	68.88%	0.77
	2,930,569,191	5,834,300,599	50.23%	0.95
	2,812,701,885	4,897,617,769	57.43%	0.94
	2,718,413,195	3,363,124,081	80.83%	0.93

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

Fiscal Years	Direct Rates				
	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Merchants' Capital
2012	\$ 0.51	\$ 3.15	\$ 0.51	\$ 3.15	\$ 0.60
2011	0.47	3.15	0.47	3.15	0.60
2010	0.47	3.15	0.47	3.15	0.60
2009	0.51	3.15	0.51	3.15	0.60
2008	0.51	2.86	0.51	2.86	0.60
2007	0.51	2.86	0.51	2.86	0.60
2006	0.51	2.86	0.51	2.86	0.60
2005	0.68	2.86	0.68	2.86	0.60
2004	0.68	2.86	0.68	2.86	0.60
2003	0.68	2.86	0.68	2.86	0.60

Source: County Commissioner of Revenue

(1) Per \$100 of assessed value

Principal Property Taxpayers  
Current Year and the Period Nine Years Prior

Taxpayer	Type Business	Fiscal Year 2012		Fiscal Year 2003	
		2012 Assessed Valuation	% of Total Assessed Valuation	2003 Assessed Valuation	% of Total Assessed Valuation
North Shenandoah Investors	Mfg	20,596,500	0.40%	-	0.00%
Art Mortgage Borrower	Distribution	13,368,800	0.26%	-	0.00%
Howell Metal	Mfg	11,116,100	0.22%	5,254,400	0.26%
294 Front Royal LLC	Mfg	10,718,600	0.21%	7,004,400	0.34%
Lowe's Home Centers	Retail	9,499,400	0.19%	-	0.00%
Bowman Andros Products	Mfg	9,364,300	0.18%	7,616,800	0.37%
Wal-Mart Real Estate	Retail	9,269,000	0.18%	5,653,000	0.28%
Telesat Network Services	Communications	9,013,000	0.18%	-	0.00%
Masco Cabinetry	Mfg	7,889,100	0.16%	7,249,100	0.35%
Spectrum I Woodstock	Retail	6,804,900	0.13%	-	0.00%
Valley Fertilizer and Chemical	Retail	6,299,900	0.12%	-	0.00%
LH & H LLC	Hotel	6,014,300	0.12%	-	0.00%
Shree Ganesh Hospitality	Hotel	5,536,500	0.11%	-	0.00%
		<u>125,490,400</u>	<u>3.35%</u>	<u>32,777,700</u>	<u>0.87%</u>

Source: Commissioner of Revenue

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Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Total Tax (1,3,4) Levy for Fiscal Year	Collected within the Fiscal Year of the Levy (1,3)		Collections in Subsequent Years (2)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012 \$	35,018,934	\$ 33,281,231	95.04%	\$ -	\$ 33,281,231	95.04%
2011	32,838,732	29,867,700	90.95%	1,786,053	31,653,753	96.39%
2010	31,762,302	28,815,151	90.72%	2,193,343	31,008,494	97.63%
2009	31,221,250	28,851,374	92.41%	1,752,314	30,603,688	98.02%
2008	29,698,692	28,304,547	95.31%	980,672	29,285,219	98.61%
2007	28,582,118	27,256,379	95.36%	1,043,190	28,299,569	99.01%
2006	26,146,589	24,565,050	93.95%	1,564,741	26,129,791	99.94%
2005	27,837,037	26,176,277	94.03%	1,649,179	27,825,456	99.96%
2004	26,365,764	25,093,089	95.17%	1,262,736	26,355,825	99.96%
2003	24,823,615	23,408,504	94.30%	1,407,072	24,815,576	99.97%

Source: Commissioner of Revenue, County Treasurer's office

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

**COUNTY OF SHENANDOAH, VIRGINIA**

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

Fiscal Years	Governmental Activities				Business-Type Activities	
	General Obligation Bonds	Literary Fund Loans	Other Notes/ Bonds	Capital Leases	General Obligation Bonds	Notes Payable
2012 \$	48,306,971	\$ 2,830,500	\$ 3,255,000	\$ 1,145,505	\$ 3,072,421	\$ -
2011	50,367,176	3,145,000	3,972,674	1,060,237	2,284,811	1,379
2010	45,560,848	3,459,500	4,338,322	1,865,903	2,339,188	6,888
2009	31,999,361	3,774,000	4,044,912	2,341,443	2,591,701	11,721
2008	33,403,293	4,088,500	4,179,796	2,860,442	2,838,236	16,330
2007	33,817,733	4,420,500	4,315,597	2,020,718	3,066,198	20,450
2006	36,201,544	4,752,500	4,436,571	713,218	3,284,016	6,396
2005	38,882,819	5,084,500	4,607,040	1,963,352	3,502,335	9,763
2004	36,958,754	5,416,500	9,517,293	1,456,243	3,707,759	13,130
2003	39,445,196	5,748,500	9,622,744	1,518,922	4,153,473	-

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

Table 11

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	<u>Capital Leases</u>		<u>Total Primary Government</u>	<u>Percentage of Personal Income (1)</u>		<u>Per Capita (1)</u>
\$	4,301	\$	58,614,698	4.24%	\$	1,386
	46,585		60,877,862	4.54%		1,450
	53,284		57,623,933	4.34%		1,404
	71,135		44,834,273	3.38%		1,094
	97,343		47,483,940	3.67%		1,170
	-		47,661,196	3.91%		1,190
	-		49,394,245	4.36%		1,268
	-		54,049,809	5.13%		1,425
	-		57,069,679	5.89%		1,540
	-		60,488,835	6.48%		1,663

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

<b>Fiscal Year</b>	<b>Gross Bonded Debt</b>	<b>Less: Amounts Reserved for Debt Service</b>	<b>Net Bonded Debt (3)</b>	<b>Ratio of Net General Obligation Debt to Assessed Value (2)</b>	<b>Net Bonded Debt per Capita (1)</b>
2012	\$ 54,209,892	\$ -	\$ 54,209,892	1.06%	\$ 1,282
2011	55,796,987	-	55,796,987	1.10%	1,329
2010	53,358,670	-	53,358,670	1.07%	1,300
2009	39,818,273	-	39,818,273	0.88%	972
2008	41,671,589	-	41,671,589	0.93%	1,027
2007	40,330,029	-	40,330,029	0.94%	1,007
2006	44,238,060	-	44,238,060	1.23%	1,136
2005	47,469,654	-	47,469,654	1.62%	1,251
2004	46,083,013	-	46,083,013	1.64%	1,243
2003	49,347,169	-	49,347,169	1.82%	1,357

(1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 14

(2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property - Table 7

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes revenue bonds, capital leases, and compensated absences.

Pledged-Revenue Coverage  
Last Ten Fiscal Years

Fiscal Year	Enterprise Fund Revenue Bonds						Coverage
	Water/Sewer/Refuse and Setpage Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2012	\$ 3,424,323	\$ 4,594,573	\$ (1,170,250)	\$ 249,378	\$ 85,698	-349.25%	
2011	2,276,247	1,863,237	413,010	264,005	102,950	112.55%	
2010	2,121,710	1,925,427	196,283	284,415	116,742	48.93%	
2009	2,147,619	2,149,861	(2,242)	273,088	126,785	-0.56%	
2008	2,132,075	2,040,483	91,592	267,462	147,282	22.08%	
2007	2,026,347	1,824,398	201,949	245,747	152,228	50.74%	
2006	1,780,979	1,568,728	212,251	245,000	154,936	53.07%	
2005	1,740,840	1,511,547	229,293	217,192	161,578	60.54%	
2004	1,565,435	1,461,209	104,226	475,288	212,992	15.14%	
2003	1,479,215	1,427,956	51,259	170,890	226,207	12.91%	

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

Demographic and Economic Statistics  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
2012	42,289	1,380,820,428	32,652	43.5	6,076	6.60%
2011	41,993	1,340,290,581	31,917	42.2	6,094	7.00%
2010	41,036	1,328,335,320	32,370	40.9	6,106	8.30%
2009	40,984	1,326,652,080	32,370	40.9	6,184	8.30%
2008	40,589	1,294,383,210	31,890	40.9	6,244	4.70%
2007	40,060	1,217,984,240	30,404	40.9	6,155	3.20%
2006	38,956	1,133,230,040	29,090	40.9	6,107	3.00%
2005	37,931	1,052,623,181	27,751	40.9	6,153	3.00%
2004	37,064	969,001,216	26,144	40.9	5,954	3.30%
2003	36,377	934,052,229	25,677	40.9	5,827	3.90%

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

Principal Employers  
Current Year and Nine Years Ago

Employer	Fiscal Year 2012			Fiscal Year 2003		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Shenandoah County School Board	1000+	1	7.64%	1000+	1	7.29%
George's Chicken	500 to 999	2	5.73%	500 to 999	2	5.46%
R.R. Donnelley and Sons Company	500 to 999	3	5.73%	500 to 999	4	5.46%
IAC Strasburg LLC	250 to 499	4	2.87%	500 to 999	3	5.46%
County of Shenandoah	250 to 499	5	2.87%	100 to 249	10	1.27%
Valley Health System	250 to 499	6	2.87%	250 to 499	6	2.73%
Bowman Andros Products	250 to 499	7	2.87%	100 to 249	11	1.27%
Howell Metal Company	250 to 499	8	2.87%	250 to 499	7	2.73%
Shentel Management Company	250 to 499	9	2.87%	100 to 249	15	1.27%
Wal Mart	250 to 499	10	2.87%	100 to 249	8	2.73%

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

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

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government	23	24	27	27	27	27	27	25	22	22
Judicial administration	17	17	19	22	22	22	20	21	21	19
Public safety										
Sheriffs department	60	57	64	65	67	72	67	70	70	71
Fire & rescue	5	5	5	21	25	33	33	32	33	34
Building inspections	8	9	9	9	10	10	8	7	7	5
Animal control	2	2	2	2	2	2	2	2	2	2
Public works										
General maintenance	0	3	4	4	5	5	5	7	7	6
Landfill	18	18	17	21	20	21	20	20	20	22
Engineering	0	0	0	0	0	0	0	0	0	0
Health and welfare										
Department of social services	34	33	33	36	33	36	34	35	35	35
Culture and recreation										
Parks and recreation	7	5	4	5	5	4	6	5	4	5
Museum	0	0	0	0	0	0	0	0	0	0
Library	7	6	7	7	7	7	7	5	6	6
Community development										
Planning	5	4	4	4	4	5	5	5	4	5
Totals	<u>186</u>	<u>183</u>	<u>195</u>	<u>223</u>	<u>227</u>	<u>244</u>	<u>234</u>	<u>234</u>	<u>231</u>	<u>232</u>

Source: Individual county departments

Operating Indicators by Function  
Last Ten Fiscal Years

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Public safety</b>										
<b>Sheriffs department:</b>										
Physical arrests										
Traffic violations/Arrests	1649	1711	1951	2237	2003	2115	3222	2800	2200	2110
Civil papers	9553	11107	10422	10924	9654	9918	10479	9269	9163	12308
Fire and rescue:										
Number of calls answered	5546	5538	5779	4794	6253	6520	9967	9998	10303	13124
Building Inspections:										
Permits issued	457	589	585	506	196	113	120	127	88	127
Animal control:										
Number of calls answered	773	1792	1741	1836	1834	1933	2102	1636	1544	1729
<b>Public works</b>										
General maintenance:										
Trucks/vehicles	1	2	3	3	3	3	4	4	6	6
Landfill:										
Refuse collected (tons/day)	121.9	157.1	161.1	158.0	178.0	148	135	130	133	116
Recycling (tons/day)	9.2	7.8	11.6	13.9	13.5	7.0	6.1	7.5	9.0	7.8
<b>Health and welfare</b>										
Department of Social Services:										
Caseload	2535	3187	3666	3876	3950	4016	5141	5780	5998	5854
<b>Culture and recreation</b>										
Parks and recreation:										
Recreation hall permits issued	-	1416	1641	1310	1350	1300	1571	2059	1298	1291
Youth sports participants	-	-	925	2660	2400	1827	1606	1430	1449	1209
<b>Community development</b>										
Planning:										
Zoning permits issued	675	748	689	721	663	608	434	303	312	430
<b>Component Unit - School Board</b>										
Education:										
School age population	5827	5954	6153	6107	6155	6224	6184	6106	6094	6076
Number of teachers	454	464	466	483	499	512	529	501	496	523
Local expenditures per pupil	2927	2941	3733	3913	3430	3486	3509	3433	3440	3557

Source: Individual county departments

Capital Asset Statistics by Function  
Last Ten Fiscal Years

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General government</b>										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Vehicles	2	2	3	3	4	4	4	2	2	2
<b>Public safety</b>										
Sheriffs department:										
Patrol units	42	45	45	45	47	49	50	50	47	46
Other vehicles										
Building inspections:										
Vehicles	5	6	6	6	6	6	5	5	5	4
Animal control:										
Vehicles	2	2	2	2	2	2	2	2	2	2
<b>Public works</b>										
General maintenance:										
Trucks/vehicles	1	4	4	4	4	4	6	6	6	6
Landfill:										
Vehicles	19	19	19	21	21	21	21	20	22	22
Equipment	15	16	16	16	16	16	16	16	16	16
Sites	14	14	15	15	15	14	15	15	15	15
<b>Health and welfare</b>										
Department of Social Services:										
Vehicles		10	10	10	10	10	10	10	10	10
<b>Culture and recreation</b>										
Parks and recreation:										
Community centers		1	1	1	1	1	1	1	1	1
Vehicles	4	4	6	6	6	6	6	5	5	5
Parks acreage	345	345	345	345	345	345	345	345	345	345
Swimming pools	-	-	-	-	-	-	-	-	-	-
Tennis courts	2	2	2	2	2	2	2	2	2	2
<b>Community development</b>										
Planning:										
Vehicles	2	2	2	3	3	3	3	2	2	2
<b>Component Unit - School Board</b>										
Education:										
Schools	10	10	10	10	10	10	10	10	10	10
School buses	97	100	101	104	104	104	104	104	109	108

Source: Individual county departments

**TAB T**

**ENTERPRISE FUNDS  
(Refuse and NFWWTP)**



**DEPARTMENT: Refuse Collection****DEPARTMENT CODE NUMBER: 42300**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$266,107	\$304,098	<b>\$282,581</b>	(\$21,517)	-7.1%
1200	Salaries (Overtime)	\$6,330	\$11,908	<b>\$12,146</b>	\$238	2.0%
1300	Salaries (Part-Time)	\$146,250	\$129,920	<b>\$154,166</b>	\$24,246	18.7%
	Subtotal Personnel Compensation	\$418,687	\$445,926	<b>\$448,893</b>	\$2,967	0.7%
<b>Personnel Benefits</b>						
2100	FICA	\$30,873	\$34,113	<b>\$34,340</b>	\$227	0.7%
2210	VRS	\$36,883	\$39,185	<b>\$36,546</b>	(\$2,639)	-6.7%
2310	Hospitalization Insurance	\$61,347	\$68,299	<b>\$60,384</b>	(\$7,915)	-11.6%
2400	Group Life Insurance	\$728	\$885	<b>\$1,415</b>	\$530	59.9%
2600	Unemployment Insurance	\$2,467	\$1,118	<b>\$1,016</b>	(\$102)	-9.1%
2700	Worker's Compensation Insurance	\$11,918	\$23,500	<b>\$23,657</b>	\$157	0.7%
	Subtotal Personnel Benefits	\$144,216	\$167,100	<b>\$157,358</b>	(\$9,742)	-5.8%
<b>Contractual</b>						
3110	Professional Health Services	\$137	\$2,040	<b>\$1,275</b>	(\$765)	-37.5%
3140	Professional Services (Container Pic	\$7,534	\$4,583	<b>\$6,768</b>	\$2,185	47.7%
3165	Contractual Services (Compactor)	\$57,591	\$73,371	<b>\$83,239</b>	\$9,868	13.4%
	Subtotal Contractual	\$65,261	\$79,994	<b>\$91,282</b>	\$11,288	14.1%
<b>Operational Expenses</b>						
3600	Advertising	\$0	\$80	<b>\$80</b>	\$0	0.0%
5110	Electrical Services	\$6,798	\$5,158	<b>\$6,800</b>	\$1,642	31.8%
5305	Auto Insurance	\$8,357	\$8,500	<b>\$8,500</b>	\$0	0.0%
5309	Contractors Equipment Insurance	\$17	\$0	<b>\$0</b>	\$0	0.0%
5420	Lease/Rent Building	\$700	\$7,200	<b>\$0</b>	(\$7,200)	-100.0%
5850	Miscellaneous Expenses	\$975	\$0	<b>\$0</b>	\$0	0.0%
5870	Hazard Material Waste Day	\$5,962	\$8,000	<b>\$8,000</b>	\$0	0.0%
6005	Site/Compactor Supplies	\$57	\$990	<b>\$990</b>	\$0	0.0%
6007	Repairs & Maintenance Supplies	\$3,994	\$8,240	<b>\$9,624</b>	\$1,384	16.8%
6008	Vehicles Supplies (Gas)	\$76,688	\$83,708	<b>\$86,610</b>	\$2,902	3.5%
6009	Auto Repairs & Maintenance	\$52,346	\$79,830	<b>\$65,000</b>	(\$14,830)	-18.6%
	Subtotal Operational Expenses	\$155,894	\$201,706	<b>\$185,604</b>	(\$16,102)	-8.0%
<b>Capital Outlay</b>						

8105	Motor Vehicle	\$0	\$0	\$0	\$0	0.0%
8213	Refuse Containers	\$15,813	\$18,200	\$18,200	\$0	0.0%
8214	Site Improvements	\$2,132	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$17,945	\$18,200	\$18,200	\$0	0.0%
	<b>Total Department:</b>	<b>\$802,002</b>	<b>\$912,926</b>	<b>\$901,337</b>	<b>(\$11,589)</b>	<b>-1.3%</b>

**DEPARTMENT: Refuse Disposal**  
**DEPARTMENT CODE NUMBER: 42400**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Personnel Compensation</b>						
1100	Salaries (Regular)	\$414,926	\$404,743	\$397,998	(\$6,745)	-1.7%
1200	Salaries (Overtime)	\$10,633	\$14,877	\$15,175	\$298	2.0%
1300	Salaries (Part-Time)	\$5,576	\$13,100	\$13,362	\$262	2.0%
	Subtotal Personnel Compensation	\$431,135	\$432,720	\$426,535	(\$6,185)	-1.4%
<b>Personnel Benefits</b>						
2100	FICA	\$31,322	\$33,103	\$30,447	(\$2,656)	-8.0%
2210	VRS	\$57,418	\$52,033	\$47,695	(\$4,338)	-8.3%
2310	Hospitalization Insurance	\$91,404	\$86,195	\$87,636	\$1,441	1.7%
2400	Group Life Insurance	\$1,134	\$1,175	\$1,846	\$671	57.1%
2600	Unemployment Insurance	\$1,513	\$1,287	\$604	(\$683)	-53.1%
2700	Worker's Compensation Insurance	\$11,113	\$15,198	\$12,348	(\$2,850)	-18.8%
	Subtotal Personnel Benefits	\$193,904	\$188,991	\$180,576	(\$8,415)	-4.5%
<b>Contractual</b>						
3140	Professional Services	\$18,100	\$36,000	\$38,400	\$2,400	6.7%
3180	Professional Services (Engineering)	\$69,019	\$87,500	\$87,500	\$0	0.0%
	Subtotal Contractual	\$87,119	\$123,500	\$125,900	\$2,400	1.9%
<b>Operational Expenses</b>						
3310	Repairs & Maintenance	\$3,315	\$2,860	\$5,000	\$2,140	74.8%
3320	Maintenance & Service Contract	\$5,720	\$6,310	\$6,574	\$264	4.2%
3600	Advertising	\$0	\$0	\$0	\$0	0.0%
5110	Electrical Services	\$15,597	\$8,500	\$10,500	\$2,000	23.5%
5120	Heating Services	\$5,278	\$8,800	\$8,800	\$0	0.0%
5210	Postal Service	\$734	\$800	\$800	\$0	0.0%
5230	Telecommunications	\$3,752	\$6,000	\$6,000	\$0	0.0%
5309	Contractors Equipment Insurance	\$2,980	\$3,200	\$0	(\$3,200)	-100.0%
5410	Lease/Purchase Equipment	\$975	\$900	\$960	\$60	6.7%
5530	Travel (Food & Lodging)	\$421	\$297	\$450	\$153	51.5%
5540	Travel (Convention & Education)	\$1,800	\$1,200	\$1,800	\$600	50.0%
5810	Dues & Association Membership	\$220	\$90	\$140	\$50	55.6%
5850	Miscellaneous Expenses	\$543	\$0	\$0	\$0	0.0%
5853	DEQ Permits	\$13,296	\$9,035	\$13,444	\$4,409	48.8%

6001	Office Supplies	\$2,503	\$2,608	\$1,606	(\$1,002)	-38.4%
6003	Agricultural Supplies	\$1,034	\$1,744	\$1,800	\$56	3.2%
6004	Medical & Lab Supplies	\$102	\$100	\$0	(\$100)	-100.0%
6005	Laundry/Housekeeping Services	\$1,649	\$1,850	\$1,362	(\$488)	-26.4%
6007	Repairs & Maintenance Supplies	\$972	\$1,600	\$795	(\$805)	-50.3%
6008	Vehicles Supplies (Gas)	\$106,638	\$81,112	\$93,150	\$12,038	14.8%
6009	Auto Repairs & Maintenance	\$51,841	\$80,000	\$83,900	\$3,900	4.9%
6011	Uniforms and Wearing Apparel	\$21,384	\$23,400	\$25,339	\$1,939	8.3%
6014	Operating Supplies	\$47,775	\$45,000	\$43,794	(\$1,206)	-2.7%
7006	Regional Tire Shredder Payment	\$17,609	\$21,463	\$21,462	(\$1)	0.0%
	Subtotal Operational Expenses	\$306,137	\$306,869	\$327,676	\$20,807	6.8%
<b>Capital Outlay</b>						
8101	Machinery & Equipment	\$7,050	\$0	\$0	\$0	0.0%
8102	Furniture & Fixtures	\$0	\$0	\$0	\$0	0.0%
8106	Construction Vehicles & Equipment	\$0	\$0	\$0	\$0	0.0%
8207	EDP Equipment	\$20,306	\$0	\$0	\$0	0.0%
8208	Lease Payment (Trailer)	\$0	\$0	\$0	\$0	0.0%
8213	Refuse Containers	\$0	\$0	\$0	\$0	0.0%
8214	Site Improvements (Compactor Sites)	\$165,048	\$147,431	\$122,620	(\$24,811)	-16.8%
	Subtotal Capital Outlay	\$192,404	\$147,431	\$122,620	(\$24,811)	-16.8%
<b>Operational Expenses</b>						
6009 1	Auto Repairs & Maintenance	\$0	\$2,760	\$0	(\$2,760)	-100.0%
	Subtotal Operational Expenses	\$0	\$2,760	\$0	(\$2,760)	-100.0%
	<b>Total Department:</b>	\$1,210,699	\$1,202,271	\$1,183,307	(\$18,964)	-1.6%

**DEPARTMENT: North Fork Wastewater Treatment Plant**  
**DEPARTMENT CODE NUMBER: 42700**

Line Item #	Line Item	FY12 Actual	FY13 Original Budget	FY14 Approved Budget	Variance FY13 to FY14	% Change
<b>Operational Expenses</b>						
3310	Maintenance & Repairs	\$0	\$0	\$10,000	\$10,000	0.0%
3320	Maintenance & Service Contract	\$169,990	\$72,500	\$70,000	(\$2,500)	-3.4%
3600	Advertising	\$0	\$0	\$0	\$0	0.0%
5110	Electrical Services	\$0	\$43,700	\$48,000	\$4,300	9.8%
5210	Postage	\$0	\$0	\$20	\$20	0.0%
5230	Telecommunications	\$0	\$600	\$1,300	\$700	116.7%
5853	DEQ Permits	\$0	\$5,000	\$3,514	(\$1,486)	-29.7%
6014	Operating Supplies	\$0	\$8,500	\$10,000	\$1,500	17.6%
	Subtotal Operational Expenses	\$169,990	\$130,300	\$142,834	\$12,534	9.6%
	<b>Total Department:</b>	\$169,990	\$130,300	\$142,834	\$12,534	9.6%

