



SHENANDOAH

COUNTY

FISCAL YEAR 2023-2024

ADOPTED OPERATING & CAPITAL BUDGET



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Fiscal Year 2024 Adopted Budget Executive Summary

The FY 2024 general fund annual budget was adopted on April 18, 2023, with Supervisors Baker, Morris, Roulston, Stephens, and Taylor voting in favor and Supervisor Pollack dissenting. The Fiscal Year 2024 annual budget was adopted by unanimous votes on April 18, 2023, for the Shenandoah County Landfill, Parks and Recreation Special Revenue Fund, North Fork Wastewater Treatment Plant, Stoney Creek Sanitary District, and Toms Brook-Maurertown Sanitary District.

The Adopted Budget included the following actions and initiatives:

Revenue Summary

Property taxes, both real and personal, account for approximately two thirds (2/3) of the County’s general fund revenues. The one-dimensional nature of the County’s general fund revenues are a result of a combination of state law, policy, and independent taxing authorities of the six incorporated towns. The net effect of the revenue stream being less diverse is that when spending is increased, whether it be new initiatives or adjustments for inflation of goods and services, discussion pragmatically results in debates centered on the real estate tax and personal property tax rates.

Real Property Tax:

The real property tax rate was increased by \$0.02 per \$100 of assessed value from a levy of \$0.58 per \$100 of assessed value to \$0.60 per \$100 of assessed value. The tax increase is projected to provide \$1,160,000 in additional general fund revenue which is intended to address a portion of the anticipated revenue loss in personal property tax revenue. The anticipated impact on an average homeowner is reflected in the table below.

Real Estate Average Home Value				
	2022 Adopted Tax	2023 Adopted Tax	% Change in Proposed Real Property Tax	Dollar Change in Proposed Real Property Tax
2023 Average Home Value*	\$1,134	\$1,173	3.4%	\$39

** As provided by the County's Commissioner of Revenue*

Personal Property Tax:

As a result of a continued mixture of economic factors, the taxable value of tangible forms of personal property as established by the County's Commissioner of the Revenue using standardized valuation methods decreased in FY 2024. Percentages varied for each automobile owner depending upon the age, make and model of vehicles; however, the average anticipated average change in assessed value is a reduction of 17%. The Board adopted an increased personal property tax rate in FY 2024 of \$4.05, up \$0.25 from the preceding year's tax rate of \$3.80. However, due to the expected decrease in personal property assessed values, the anticipated result is a decreased dollar change in Personal Property tax for many personal property owners. A sampling of assessed vehicle values is included in the table below; however, actual experiences of personal property owners will vary.

Personal Property Sampling of Assessed Vehicle Values				
Year/Make/Model	2022 Value	2023 Value	% Change in Assessed Value	Change in Proposed Tax Dollars
2021 Toyota Highlander	\$48,525	\$39,725	-18%	-\$235
2017 Chevy Silverado	\$31,500	\$24,950	-21%	-\$187
2016 Nissan Versa	\$7,625	\$7,075	-7%	-\$3
2013 Ford Explorer	\$14,750	\$10,850	-26%	-\$121
2012 Chevy Cruze	\$5,075	\$4,450	-12%	-\$13
Average:			-17%	-\$112

** As provided by the County's Commissioner of Revenue*

Transient Occupancy Tax:

The Board adopted a transient occupancy tax rate of 5% of the total amount paid for room or space rental, which is an increase of 3% from the FY 2023 rate of 2%. This increase will be spent on items related to tourism and travel, as required by Virginia State Code. Additionally, increased revenue is anticipated in relation to short-term rentals. Overall, this is expected to increase FY2024 revenues by \$884,865.

Expenditure Summary

The FY 2024 spending plan adjusted for inflationary increases in market factors. Several different sectors of non-personnel operating expenses saw increases associated with nationwide inflation including but not limited to; maintenance and software contracts, materials and supplies and energy (e.g., fuel).

While additional personnel positions were requested, the final adopted budget eliminated any new positions except for a Fire and Rescue Training Captain which was funded by reducing overtime allocations on a 1:1 ratio. Personnel expenses account for about 80% of general fund expenditures; therefore, efforts were made to adjust for increases in personnel costs (e.g., employer health insurance, cost of living adjustments for staff) while being sensitive to the necessity of real and/or personal property tax increases. The Board acknowledged throughout the budget adoption process that the same market

forces affecting county spending also affected taxpayers. While general property taxes were increased the Board used various methods including using the unassigned fund balance for capital as well as operating expenses to avoid additional tax increases.

Finally, the adopted budget also addressed employee pay and benefits. The FY 2024 budget included a 3% Cost of Living Adjustment for all employees on the County’s pay system. The County also experienced increases in its health insurance premium of approximately 15%. To continue the reduction of health insurance premium expenditures, the County also implemented a new high deductible plan option coupled with a health savings plan monthly contribution of \$125 (annual maximum County contribution of \$1,500) for employees who chose to participate.

Capital Investments:

General Fund:

The County’s non-school general fund Capital Improvement Plan (CIP) for FY 2024 was generally associated with major (greater than \$50,000) and minor (less than \$50,000) capital projects. This included projects associated with software acquisitions for the Commissioner of Revenue’s office and Sheriff’s Department, renovation of the Fire & Rescue training classroom, door entry and camera systems at the Processing Center and court facilities, and skid loader and roll off truck replacement at the Landfill.

Sanitary District Funds:

The CIP for FY 2024 for the sanitary districts was generally associated with major (greater than \$50,000) capital projects. This included projects to recoat aeration tanks and sewer manholes, back-up generators, a water treatment plant control system upgrade, a digester conversion, sewer line pump station upgrades, and mapping of water lines.

Tables:

The following tables represent the county, non-school, FY 2024 Capital Improvement and Fleet Replacement Plans, by fund.

Capital Improvement Program (\$50,000 or more) by Fund – Fiscal Year 2024

		Stoney Creek Sanitary District (SCSD)	Toms Brook- Maurertown Sanitary District (TBMSD)
General Fund	Landfill Fund		
\$862,050	\$320,000	\$335,000	\$250,000

Capital Improvement Program (\$50,000 or more) by Fund – Fiscal Year 2024

Capital Project/Equipment Description	Fund/Department	Funding Source	Total Cost
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Software Acquisition	General - Commissioner of Revenue	Pay-as-you-go (Unassigned Fund Balance)	\$ 185,000
Software Acquisition	General – Sheriff (LE)	SPLIT: Pay-as-you-go (Unassigned Fund Balance)	41,250
Software Acquisition	General – Sheriff (LE)	SPLIT: Asset Forfeiture	41,250
Training Classroom	General – Fire & Rescue	Pay-as-you-go (Unassigned Fund Balance)	275,000
Door Entry & Camera System	General – General Properties	Pay-as-you-go (Unassigned Fund Balance)	319,550
TOTAL GENERAL FUND			\$ 862,050

Skid Loader	Landfill – Solid Waste	Pay-as-you-go (Unassigned Fund Balance)	\$ 70,000
Roll Off Truck	Landfill – Solid Waste	Pay-as-you-go (Unassigned Fund Balance)	250,000
TOTAL LANDFILL FUND			\$ 320,000

Recoat Aeration Tanks	SCSD	Pay-as-you-go	\$ 75,000
Back-up Generator – Sewer Pump Station	SCSD	Pay-as-you-go	70,000
Recoat Sewer Manholes	SCSD	Pay-as-you-go	75,000
Pall Control System	SCSD	SPLIT: Pay-as-you-go	29,036
Pall Control System	SCSD	SPLIT: Reserves	85,964
Total SCSD Fund			\$ 335,000

Digester Conversion	TBMSD	SPLIT: Pay-as-you-go	\$ 71,950
Digester Conversion	TBMSD	SPLIT: Reserves	3,050
Sewer Line Pump Station Upgrades	TBMSD	Pay-as-you-go	75,000
Map Water Lines	TBMSD	Pay-as-you-go	50,000
Back-up Generator – Sewer Pump Station	TBMSD	Pay-as-you-go	50,000
Total TBMSD Fund			\$ 250,000

Fleet Replacement Plan by Fund – Fiscal Year 2024

General Fund	Landfill Fund	Stoney Creek Sanitary District (SCSD)	Toms Brook-Maurertown Sanitary District (TBMSD)
\$550,409	\$90,000	\$35,000	\$25,500

Fleet Replacement Plan by Fund – Fiscal Year 2024

Vehicle Description	Fund/Department	Funding Source	Total Cost
Six (6) Replacement Vehicles	General – Sheriff (LE)	Debt Financing	\$ 350,409
One (1) Replacement & One (1) New Vehicle	General – Fire & Rescue	Debt Financing	121,000
One (1) Replacement Vehicle	General – General Properties	Debt Financing	55,000
One (1) Replacement Vehicle	General – Building Inspections	Debt Financing	24,000
TOTAL GENERAL FUND			\$ 550,409
Two (2) Replacement Vehicles	Landfill – Solid Waste	Debt Financing	\$ 90,000
TOTAL LANDFILL FUND			\$ 90,000
One (1) Replacement Vehicle	SCSD	Pay-as-you-go	\$ 35,000
Total SCSD Fund			\$ 35,000
One (1) Replacement Vehicle	TBMSD	Pay-as-you-go	\$ 25,500
Total TBMSD Fund			\$ 25,500

Human Capital:

The Fiscal Year 2024 budget included the addition of one new full-time staff position, as outlined below.

1. Fire & Rescue Training Captain (offset by a reduction in overtime salaries & wages)

SCPS Funding (non-capital/operational):

The Adopted Budget provided an approximately 2.79% increase in local appropriations over that of FY 2023 for school operations, with the total local appropriations at \$32,240,110. The school appropriation also included \$462,500 in the school's support of county general (non-public safety) related information technology needs; a program established in Fiscal Year 2020.

Social Services:

The County's Fiscal Year 2024 budget included an increased general fund transfer to support the Shenandoah County Department of Social Services from \$1,522,399 to \$1,675,222.

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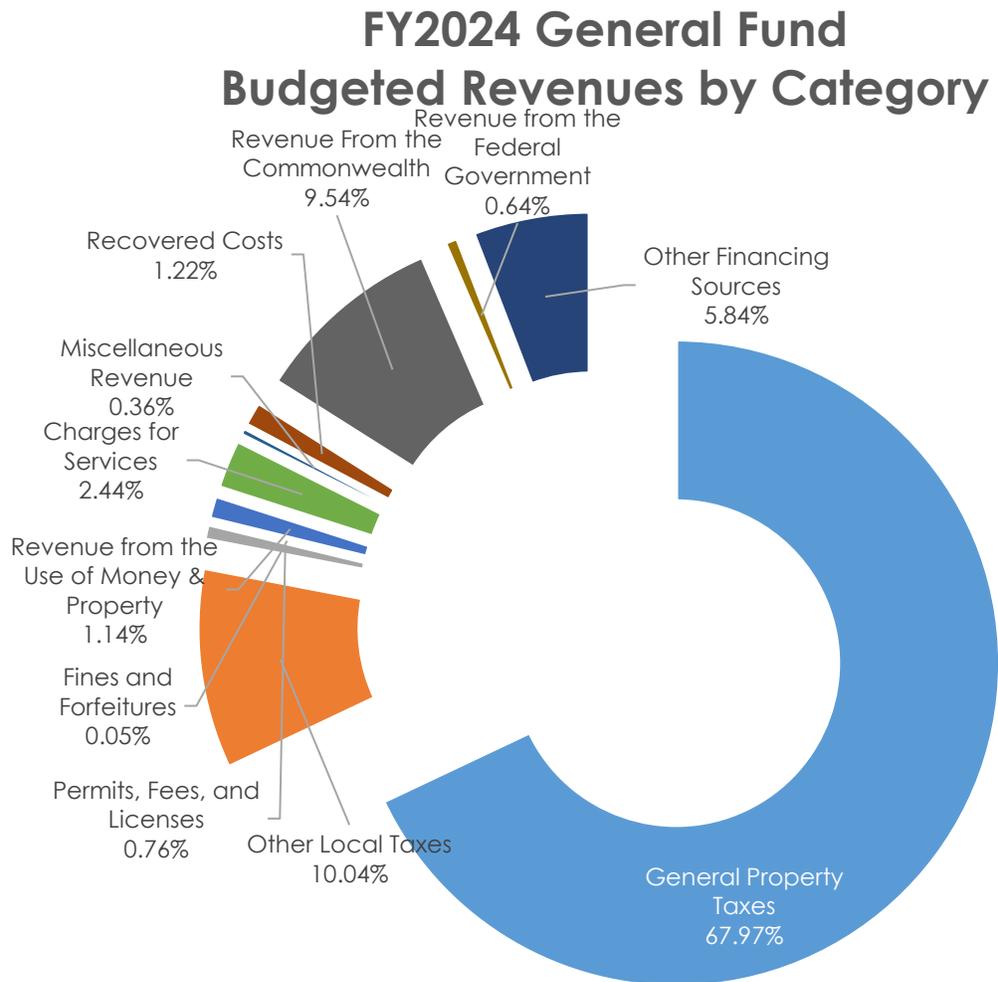
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General Fund Revenues Summary

	FY2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>						
General Property Taxes	50,937,483	56,998,543	59,916,000	59,918,500	2,500	0.00%
Other Local Taxes	7,911,111	8,117,143	7,810,000	8,854,865	1,044,865	13.38%
Permits, Fees, and Licenses	644,241	645,549	541,000	670,103	129,103	23.86%
Fines and Forfeitures	36,379	36,731	42,500	44,000	1,500	3.53%
Revenue from the Use of Money & Property	439,410	425,880	625,000	1,000,662	375,662	60.11%
Charges for Services	1,541,282	1,751,877	2,589,838	2,154,519	(435,319)	-16.81%
Miscellaneous Revenue	253,199	300,000	300,000	315,100	15,100	5.03%
Recovered Costs	733,837	986,644	1,102,000	1,072,012	(29,988)	-2.72%
Revenue From the Commonwealth	7,662,012	7,435,770	8,119,019	8,413,040	294,021	3.62%
Revenue from the Federal Government	8,058,195	1,173,630	8,516,811	565,447	(7,951,364)	-93.36%
Other Financing Sources	793,601	10,148,518	1,987,618	5,146,622	3,159,004	158.93%
TOTAL GENERAL FUND REVENUES:	79,010,749	88,020,284	91,549,786	88,154,870	(3,394,916)	-3.71%

Chart – General Fund Budgeted Revenues by Category

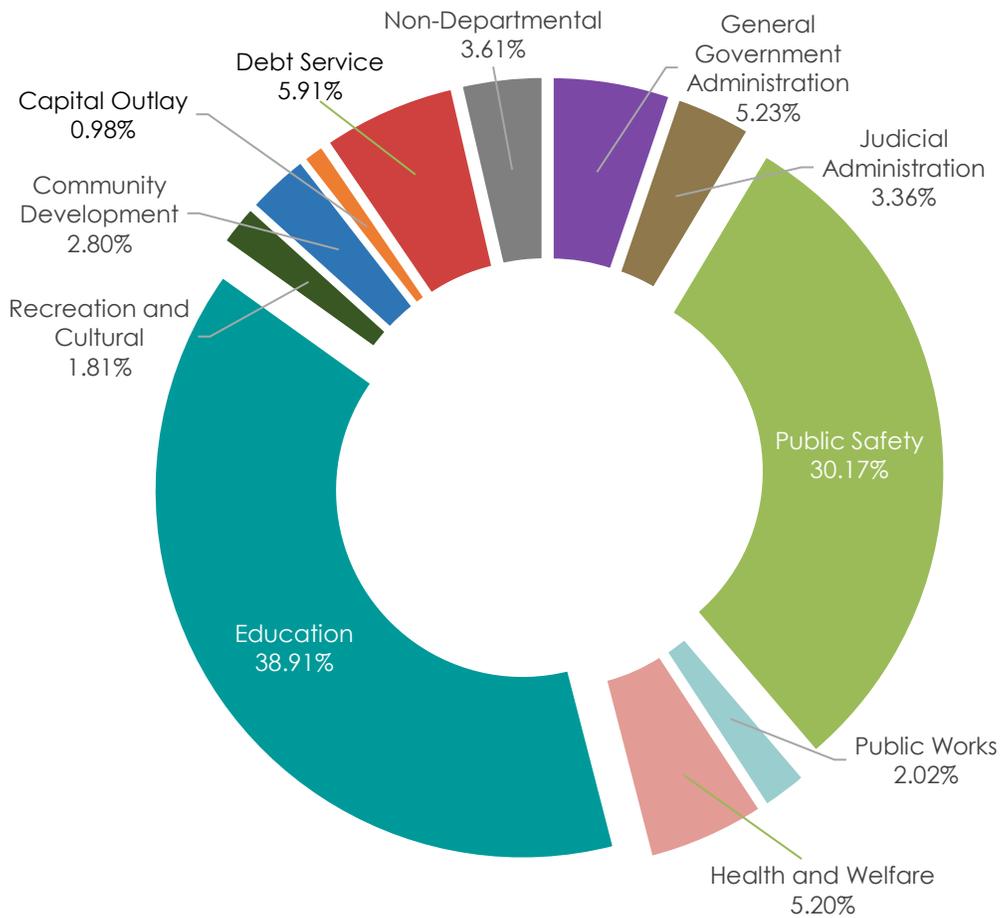


General Fund Expenditures Summary by Function

	FY 2021 Actual Expenditures	FY 2022 Adopted Budget	FY 2023 Proposed Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>						
General Government Administration	3,249,076	3,623,810	3,945,612	4,610,396	664,784	16.85%
Judicial Administration	2,159,089	2,437,426	2,848,236	2,960,997	112,761	3.96%
Public Safety	16,076,142	22,340,021	23,446,592	26,574,412	3,158,790	13.47%
Public Works	1,305,146	1,433,805	1,585,868	1,783,621	197,753	12.47%
Health and Welfare	4,171,519	4,187,567	4,109,861	4,585,514	475,653	11.57%
Education	26,573,821	28,101,691	31,872,849	34,316,560	2,443,711	7.67%
Recreation and Cultural	1,283,777	1,388,304	1,465,589	1,599,420	133,831	9.13%
Community Development	1,506,603	1,742,224	2,219,737	2,465,724	245,987	11.08%
Capital Outlay	0	0	8,741,059	862,050	(7,879,009)	-90.14%
Debt Service	7,023,359	6,889,274	7,026,242	5,210,817	(1,815,425)	-25.84%
Non- Departmental	10,401,200	2,068,384	4,288,140	3,185,359	(1,102,781)	-25.72%
TOTAL GENERAL FUND EXPENDITURES:	73,749,734	74,212,505	91,549,786	88,154,870	(3,363,945)	-3.67%

Chart – General Fund Budgeted Expenditures by Function

FY 2024 General Fund Budgeted Expenditures by Function



General Fund Budgeted Expenditures Summary By Department

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>						
General Government Administration:						
Board of Supervisors	255,900	293,047	242,974	174,621	-68,353	-28.13%
County Administration	462,925	486,653	541,615	615,437	73,822	13.63%
Human Resources	0	9,136	227,612	470,334	242,722	106.64%
County Attorney	166,119	276,378	195,000	205,000	10,000	5.13%
Auditor	92,437	88,237	111,000	120,630	9,630	8.68%
Commissioner of Revenue	508,284	624,362	673,739	802,460	128,721	19.11%
Reassessment	341,600	170,125	0	0	0	0.00%
Board of Equalization	0	8,170	6,683	0	-6,683	-100.00%
Treasurer	661,637	779,929	837,601	893,694	56,093	6.70%
Finance	344,478	347,471	519,451	615,030	95,579	18.40%
Geographic Information Systems	99,371	117,795	129,595	134,854	5,259	4.06%
Board of Elections	110,572	217,668	192,147	253,827	61,680	32.10%
General Registrar	205,753	204,839	268,195	324,509	56,314	21.00%
Total General Government Administration	3,249,076	3,623,810	3,945,612	4,610,396	664,784	16.85%

GENERAL FUND SUMMARIES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Judicial Administration:						
Circuit Court	47,177	58,314	182,382	184,343	1,961	1.08%
General District Court	10,686	13,003	12,925	13,425	500	3.87%
Magistrates' Office	1,822	2,558	3,825	5,325	1,500	39.22%
Juvenile and Domestic Relations Court	7,508	9,287	15,350	14,650	-700	-4.56%
Clerk of the Circuit Court (County Clerk)	635,007	754,089	805,524	907,787	102,263	12.70%
Sheriff (Courts)	742,772	870,871	927,168	910,094	-17,074	-1.84%
Law Library	14,230	13,455	24,100	6,600	-17,500	-72.61%
Records Restoration	15,950	31,319	0	0	0	0.00%
Commonwealth's Attorney	578,778	593,341	771,265	820,474	49,209	6.38%
Victim Witness Coordinator	105,160	91,189	105,698	98,299	-7,399	-7.00%
Total Judicial Administration	2,159,089	2,437,426	2,848,236	2,960,997	112,761	3.96%

GENERAL FUND SUMMARIES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Public Safety:						
Sheriff (Law Enforcement)	4,978,057	7,022,487	7,702,183	8,270,961	599,748	7.79%
Volunteer Fire and Rescue	1,046,739	1,623,784	1,109,121	1,289,366	180,245	16.25%
Forest Fire Protection	11,095	11,095	11,096	11,096	0	0.00%
Fire and Rescue	3,702,734	7,492,914	7,704,223	8,872,402	1,168,179	15.16%
Corrections and Detention	3,079,853	2,746,554	2,939,760	3,343,854	404,094	13.75%
Processing Center	6,046	3,958	6,200	7,283	1,083	17.47%
Juvenile Probation	682,049	678,831	681,829	834,614	152,785	22.41%
Building Inspections	444,660	570,775	706,432	743,427	36,995	5.24%
Animal Control	134,601	195,813	217,657	202,836	-14,821	-6.81%
Animal Shelter	251,128	267,892	306,735	349,775	43,040	14.03%
Medical Examiner	2,784	1,967	2,500	2,500	0	0.00%
Emergency Communications Center	1,736,395	1,723,951	2,058,856	2,646,298	587,442	28.53%
Total Public Safety	16,076,142	22,340,021	23,446,592	26,574,412	3,158,790	13.47%
Public Works:						
General Properties	1,305,146	1,433,805	1,585,868	1,783,621	197,753	12.47%
Total Public Works	1,305,146	1,433,805	1,585,868	1,783,621	197,753	12.47%

GENERAL FUND SUMMARIES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Health and Welfare:						
Department of Social Services	1,289,860	1,238,053	1,522,399	1,675,222	152,823	10.04%
Comprehensive Services Act	1,809,683	1,775,588	1,500,000	1,767,700	267,700	17.85%
Local Health Department	352,599	361,126	369,462	407,092	37,630	10.19%
Mental Health/Concern Hotline	253,662	259,000	260,500	260,500	0	0.00%
Area Agency on Aging	78,000	78,000	78,000	78,000	0	0.00%
Tax Relief for the Elderly	329,215	415,300	300,000	337,500	37,500	12.50%
Support - Social Services	58,500	60,500	79,500	59,500	-20,000	-25.16%
Total Health and Welfare	4,171,519	4,187,567	4,109,861	4,585,514	475,653	11.57%
Education:						
Shenandoah County Public Schools	26,523,272	28,053,602	31,827,251	34,272,610	2,445,359	7.68%
Laurel Ridge Community College	50,549	48,089	45,598	43,950	-1,648	-3.61%
Total Education	26,573,821	28,101,691	31,872,849	34,316,560	2,443,711	7.67%

GENERAL FUND SUMMARIES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Recreation and Cultural:						
KidzRec	465,173	475,891	462,543	512,115	49,572	10.72%
Cultural Services	21,000	65,927	88,686	104,167	15,481	17.46%
Library Administration	797,604	846,486	914,360	983,138	68,778	7.52%
Total Recreation and Cultural	1,283,777	1,388,304	1,465,589	1,599,420	133,831	9.13%
Community Development:						
Planning and Zoning	272,320	401,265	412,922	567,341	154,419	37.40%
Economic Development	669,608	705,618	1,073,020	1,047,888	-25,132	-2.34%
Litter Control	16,367	18,000	18,000	18,000	0	0.00%
Soil and Water Conservation District	407,065	460,681	541,059	622,000	80,941	14.96%
Virginia Cooperative Extension Service	141,243	156,661	174,736	210,495	35,759	20.46%
Total Community Development	1,506,603	1,742,224	2,219,737	2,465,724	245,987	11.08%
Capital Outlay:						
Capital Outlay - County General Fund	0	0	8,741,059	862,050	-7,879,009	-90.14%
Total Capital Outlay	0	0	8,741,059	862,050	-7,879,009	-90.14%

GENERAL FUND SUMMARIES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Debt Service:						
Debt Service - County	3,027,414	3,330,744	3,876,462	4,083,819	207,357	5.35%
Debt Service - Schools	3,995,945	3,558,530	3,149,781	1,126,998	-2,022,783	-64.22%
Total Debt Service	7,023,359	6,889,274	7,026,242	5,210,817	-1,815,425	-25.84%
Non- Departmental:						
Judgments and Settlements	365	500	500	500	0	0.00%
Revenue Refunds	10,358	645	6,500	6,500	0	0.00%
Transfers, Reserves, and Other	10,390,477	2,067,239	4,281,140	3,178,359	-1,102,781	-25.76%
Total Non- Departmental	10,401,200	2,068,384	4,288,140	3,185,359	-1,102,781	-25.72%
TOTAL GENERAL FUND EXPENDITURES:	73,749,734	74,212,505	91,549,786	88,154,870	-3,363,945	-3.67%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>						
Local Revenues:						
<u>General Property Taxes</u>						
Real Property Taxes	29,682,894	32,758,080	34,493,000	35,690,000	1,197,000	3.47%
Roll-Back Taxes	51,984	126,584	50,000	50,000	0	0.00%
Public Service Corporation Taxes	1,963,390	1,821,782	1,950,000	1,950,000	0	0.00%
Personal Property Taxes	15,163,662	18,386,248	19,500,000	18,297,700	-1,202,300	-6.17%
Mobile Home Taxes	32,021	31,332	33,000	33,000	0	0.00%
Machinery & Tools Taxes	2,991,150	2,733,343	2,864,000	2,800,000	-64,000	-2.23%
Merchants Capital	339,081	350,524	300,000	344,800	44,800	14.93%
Penalties	415,277	469,454	389,000	412,000	23,000	5.91%
Interest	298,025	321,196	337,000	341,000	4,000	1.19%
Total General Property Taxes	50,937,483	56,998,543	59,916,000	59,918,500	2,500	0.00%
<u>Other Local Taxes</u>						
Local Sales and Use Taxes	4,591,538	4,671,421	4,500,000	4,650,000	150,000	3.33%
Consumers' Utility Taxes	1,665,423	1,616,603	1,700,000	1,700,000	0	0.00%
Utility License Taxes	3,080	73,300	20,000	20,000	0	0.00%
Motor Vehicle Licenses	920,131	922,217	920,000	920,000	0	0.00%
Taxes on Recordation and Wills	664,903	691,810	600,000	610,000	10,000	1.67%
Transient Occupancy Tax	66,036	141,793	70,000	954,865	884,865	1264.09%
Total Other Local Taxes	7,911,111	8,117,143	7,810,000	8,854,865	1,044,865	13.38%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits, Fees, and Licenses:</u>						
Animal Licenses	20,575	20,242	21,500	21,500	0	0.00%
ABC License Fees	6,873	3,233	6,500	6,500	0	0.00%
Building Permits and Fees	504,332	480,630	400,000	425,000	25,000	6.25%
Planning and Zoning Permits and Fees	22,580	101,314	30,000	131,235	101,235	337.45%
Erosion & Sedimentation Permits and Fees	6,070	38,227	8,000	8,000	0	0.00%
Other Permits and Fees	83,811	1,903	75,000	77,868	2,868	3.82%
Total Permits, Fees, and Licenses	644,241	645,549	541,000	670,103	129,103	23.86%
<u>Fines and Forfeitures:</u>						
Court Fines and Forfeitures	16,643	16,097	25,000	25,000	0	0.00%
Animal Control LOC2	0	0	0	0	0	0.00%
Court Wills and Administration	19,735	20,634	17,500	19,000	1,500	8.57%
Total Fines and Forfeitures	36,379	36,731	42,500	44,000	1,500	3.53%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Revenue from the Use of Money & Property:						
Interest on Bank Deposits	22,840	70,762	25,000	398,108	373,108	1492.43%
Convenience Fees on Credit Cards	37,224	14,909	220,000	220,000	0	0.00%
Rental of Properties	379,346	340,209	380,000	382,554	2,554	0.67%
Total Revenue from the Use of Money & Property	439,410	425,880	625,000	1,000,662	375,662	60.11%
Charges for Services:						
Excess Fees of Clerk	0	29,662	0	0	0	0.00%
Charges for Courthouse Security	44,169	56,999	70,000	70,000	0	0.00%
Law Library Fees	6,859	5,870	9,000	9,000	0	0.00%
Jail Admission Fees	4,433	3,611	5,000	5,000	0	0.00%
Charges for Courthouse Construction	18,902	18,856	25,000	25,000	0	0.00%
Charges for Commonwealth's Attorney	4,616	4,632	5,500	5,500	0	0.00%
Charges for Animal Protection	6,560	8,115	8,000	8,000	0	0.00%
Charges for Parks and Recreation	0	0	0	0	0	0.00%
Charges for KidzRec	582,996	462,035	465,000	530,000	65,000	13.98%
Charges for Spay and Neuter	2,720	5,400	5,000	5,000	0	0.00%
Charges for Ambulance Recoveries	856,640	804,773	1,762,338	1,283,981	-478,357	-27.14%
Charges for Courthouse Maintenance	12,450	12,154	15,000	15,000	0	0.00%
Charges for Services - Other	937	339,769	220,000	198,038	-21,962	-9.98%
Total Charges for Services	1,541,282	1,751,877	2,589,838	2,154,519	-435,319	-16.81%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Miscellaneous Revenue:						
Miscellaneous Receipts	253,199	839,621	300,000	315,100	15,100	5.03%
Total Miscellaneous Revenue	253,199	300,000	300,000	315,100	15,100	5.03%
Recovered Costs:						
Lord Fairfax Soil and Water Conservation District	389,994	444,260	519,059	600,000	80,941	15.59%
Dept. of Social Services - Depreciation and Interest	78,805	88,255	75,000	77,000	2,000	2.67%
Tracey Webb Grant	0	0	35,916	0	-35,916	-100.00%
Town of Edinburg Law Enforcement	106,070	125,581	128,720	131,938	3,218	2.50%
Town of Toms Brook Law Enforcement	27,000	27,000	32,305	29,379	-2,926	-9.06%
CAD/RMS Software Reimbursement - Towns	49,172	62,127	72,000	58,890	-13,110	-18.21%
Registrar-Election Costs to Towns	0	0	8,000	8,000	0	0.00%
Warren County Law Clerk Services	0	26,359	35,000	35,000	0	0.00%
Economic Development Recoveries	23,000	0	6,000	3,600	-2,400	-40.00%
Other Recovered Costs	59,796	213,061	190,000	128,205	-61,795	-32.52%
Total Recovered Costs	733,837	986,644	1,102,000	1,072,012	-29,988	-2.72%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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Intergovernmental Revenues:

Revenue from the Commonwealth:

Non-Categorical Aid:

Rolling Stock	32,206	28,536	35,000	35,000	0	0.00%
Motor Vehicle Carriers' Tax	2,224	2,487	3,000	3,000	0	0.00%
Mobile Home Titling Tax	28,010	8,155	20,000	20,000	0	0.00%
Motor Vehicle Rental Tax	5350.67	11264.88	6000	6000	0	0.00%
State Recordation Tax	170,362	191,853	250,000	220,000	-30,000	-12.00%
Games of Skill Distribution	82,224	7,776	0	0	0	0.00%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
Payment in Lieu of Tax - State Forest	0	0	0	15950	15950	0.00%
Total Commonwealth - Non-Categorical Aid	3,968,204	3,897,900	3,961,829	3,947,779	-14,050	-0.35%

Categorical Aid - Shared Expenses:

Commonwealth's Attorney	385,373	320,345	445,000	470,112	25,112	5.64%
Sheriff	1,900,423	1,962,760	2,115,000	2,322,869	207,869	9.83%
Commissioner of Revenue	138,517	170,030	180,000	202,292	22,292	12.38%
Treasurer	134,827	178,598	196,000	237,314	41,314	21.08%
Registrar/Electoral Board	44,536	77,566	75,000	105,026	30,026	40.03%
Clerk of the Circuit Court	359,786	391,324	397,000	447,087	50,087	12.62%
Total Commonwealth - Categorical Aid	2,963,460	3,100,623	3,408,000	3,784,700	376,700	11.05%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Other Categorical Aid:</u>						
Litter Control Grant	0	25,077	18,000	18,000	0	0.00%
VJCCCA Grant	31,204	23,403	33,500	31,204	-2,296	-6.85%
Victim-Witness Grant	24,504	18,784	26,425	31,709	5,284	20.00%
VITA Grant - NG911 Offset	0	0	45,000	46,000	1,000	2.22%
PSAP Grant Program - ECC	0	0	7,000	9,000	2,000	28.57%
Wireless E-911 Grant	152,363	187,109	100,000	160,000	60,000	60.00%
Four for Life Grant	49,979	0	48,339	52,000	3,661	7.57%
Fire Programs Fund	95,500	101,426	101,426	103,215	1,789	1.76%
RSAF Grant	3,500	0	0	0	0	0.00%
VTCW Grant	0	0	0	0	0	0.00%
Commission for the Arts	4500	4500	4500	4500	0	0.00%
Extradition of Prisoners	1666.11	2389.46	5000	5000	0	0.00%
CDBG - Pass Through Grant	277320	0	0	0	0	0.00%
VTC - ARPA Funds	0	0	260,000	111,000	-149,000	-57.31%
Other Categorical Aid	89,810	74,559	100,000	108,933	8,933	8.93%
Total Commonwealth - Other Categorical Aid	730,347	437,247	749,190	680,561	-68,629	-9.16%
Total Revenue From the Commonwealth	7,662,012	7,435,770	8,119,019	8,413,040	294,021	3.62%
<u>Federal Revenues:</u>						
Non-Categorical Aid:	0	0	0	0	0	0.00%
CARES Act	7,514,948	0	0	0	0	0.00%
CARES Act - Relief	60,199	0	0	0	0	0.00%
ARPA Funding	0	466,720	8,155,897	0	-8,155,897	-100.00%
Payments in Lieu of Taxes	214,316	219,549	215,000	216,500	1,500	0.70%
Total Federal - Non- Categorical Aid	7,789,463	686,269	8,370,897	216,500	-8,154,397	-97.41%

GENERAL FUND REVENUES

	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Categorical Aid:						
DMV Ground Transportation Safety Grant	20,557	6,090	14,318	13,300	-1,018	-7.11%
U.S. Forest Service Patrol	3,521	3,288	5,684	5,280	-404	-7.11%
Bulletproof Vest Grant	1,651	6,751	17,738	17,738	0	0.00%
Local Emergency Management	33,295	964	23,509	23,509	0	0.00%
Performance Grants CARES & ARPA - Utility Relief Pass Through	91,938	46,951	0	0	0	0.00%
Project Lifesaver	360	2320	5392	5280	-112	-2.08%
EPA Brownfields Assessment Grant	0	0	0	150,000	150,000	100.00%
Triad Grant	0	700	0	0	0	0.00%
Federal Asset Sharing Program	24,895	51,603	0	67,250	67,250	0.00%
Other Categorical Aid	92,514	368,694	79,273	66,590	-12,683	-16.00%
Total Federal - Categorical Aid	268,731	487,361	145,914	348,947	203,033	139.15%
Total Revenue from the Federal Government	8,058,195	1,173,630	8,516,811	565,447	-7,951,364	-93.36%
Total Intergovernmental Revenue	15,720,206	8,609,400	16,635,830	8,978,487	-7,657,343	-46.03%
Other Financing Sources:						
Debt Service Interest Subsidy	793,601	522,892	513,000	513,000	0	0.00%
Proceeds from Indebtedness	0	5,868,510	0	700,000	700,000	0.00%
Proceeds from Sale of Property/Asset	0	0	0	6,000	6,000	100.00%
Restricted Fund Balance	0	0	100,000	14,000	(86,000)	-86.00%
Unassigned Fund Balance	0	3,757,116	1,374,618	3,913,622	2,539,004	184.71%
Total Non-Revenue Receipts	793,601	10,148,518	1,987,618	5,146,622	3,159,004	158.93%
Total Other Financing Sources	793,601	10,148,518	1,987,618	5,146,622	3,159,004	158.93%
TOTAL GENERAL FUND REVENUES:	79,010,749	88,020,284	91,549,786	88,154,800	(3,394,916)	-3.71%

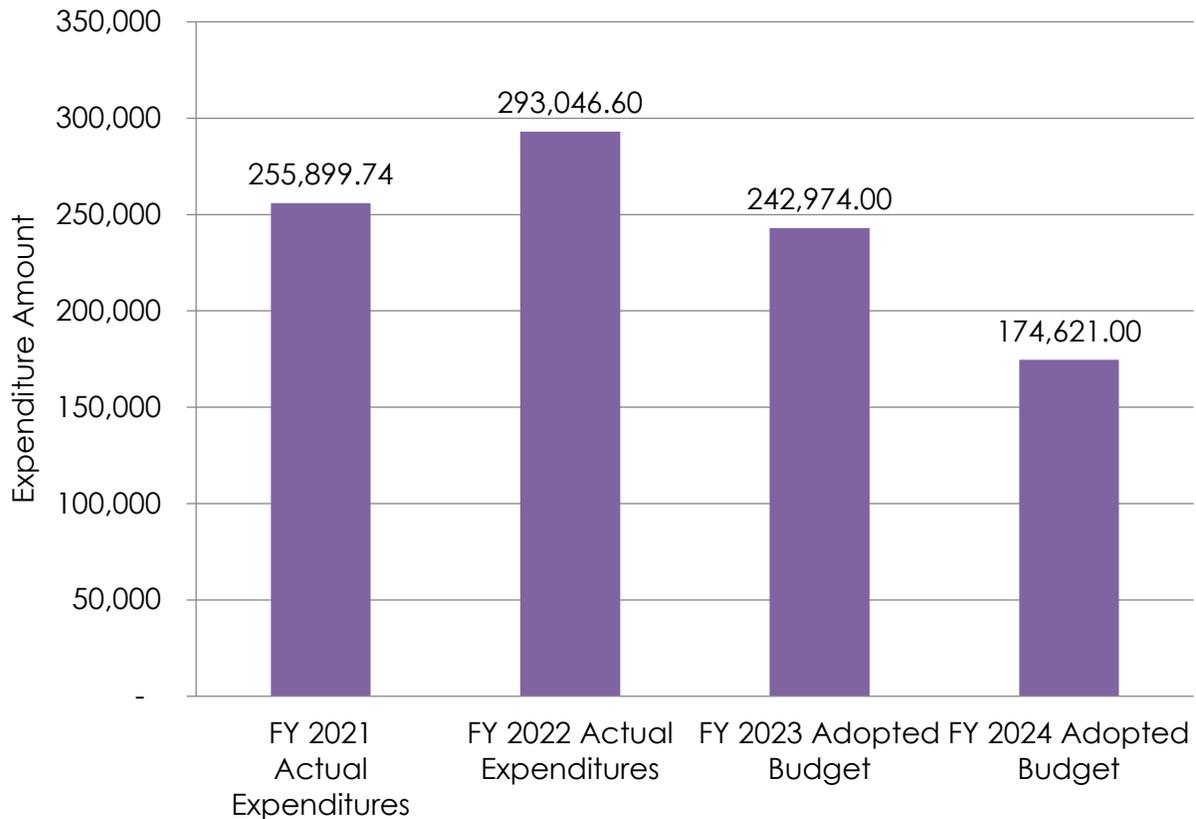
BOARD OF SUPERVISORS

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

Mr. Joshua Stephens, *District 1*
Mr. Bradley Pollack, *District 3*
Mr. Dennis Morris, Vice Chairman, *District 5*

Mr. Steve Baker, *District 2*
Mr. Karl Roulston, Chairman, *District 4*
Dr. Timothy Taylor, *District 6*

Board of Supervisors



Board of Supervisors Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF SUPERVISORS (11010):							
Salaries & Wages:							
4-100-11010-1100	Salaries & Wages – Regular	62,900	63,900	63,900	63,900	0	0.00%
Employee Benefits:							
4-100-11010-2100	FICA/Medicare - Employer	4,584	4,657	4,888	4,888	0	0.00%
4-100-11010-2310	Hospitalization Insurance	21,714	21,790	23,786	23,786	0	0.00%
4-100-11010-2320	Patient-Centered Outcome Research	1,705	1,729	0	0	0	0.00%
4-100-11010-2710	Line of Duty Act	68,429	83,924	71,000	0	-71000	-100.00%
Contractual Services:							
4-100-11010-3110	Professional Services-New Hire Screenings	2,212	3,444	2,500	0	-2500	-100.00%
4-100-11010-3150	Professional Services	29,698	9,364	7,500	7,500	0	0.00%
4-100-11010-3180	Contractual Services	126	0	1,000	1,000	0	0.00%
4-100-11010-3190	Codifying Ordinances	4,815	4,012	5,000	5,000	0	0.00%
4-100-11010-3310	Repairs and Maintenance	0	0	0	0	0	0.00%
4-100-11010-3600	Advertising	9,255	22,572	12,000	12,000	0	0.00%
Other Charges:							
4-100-11010-5230	Telecommunications	85	0	300	300	0	0.00%
4-100-11010-5307	Public Officials Liability Insurance	11051	16,150	11,200	16,150	4950	44.20%
4-100-11010-5308	General Liability Insurance	18,520	18,697	19,500	18,697	-803	-4.12%
4-100-11010-5510	Mileage	0	132	1,500	1,500	0	0.00%

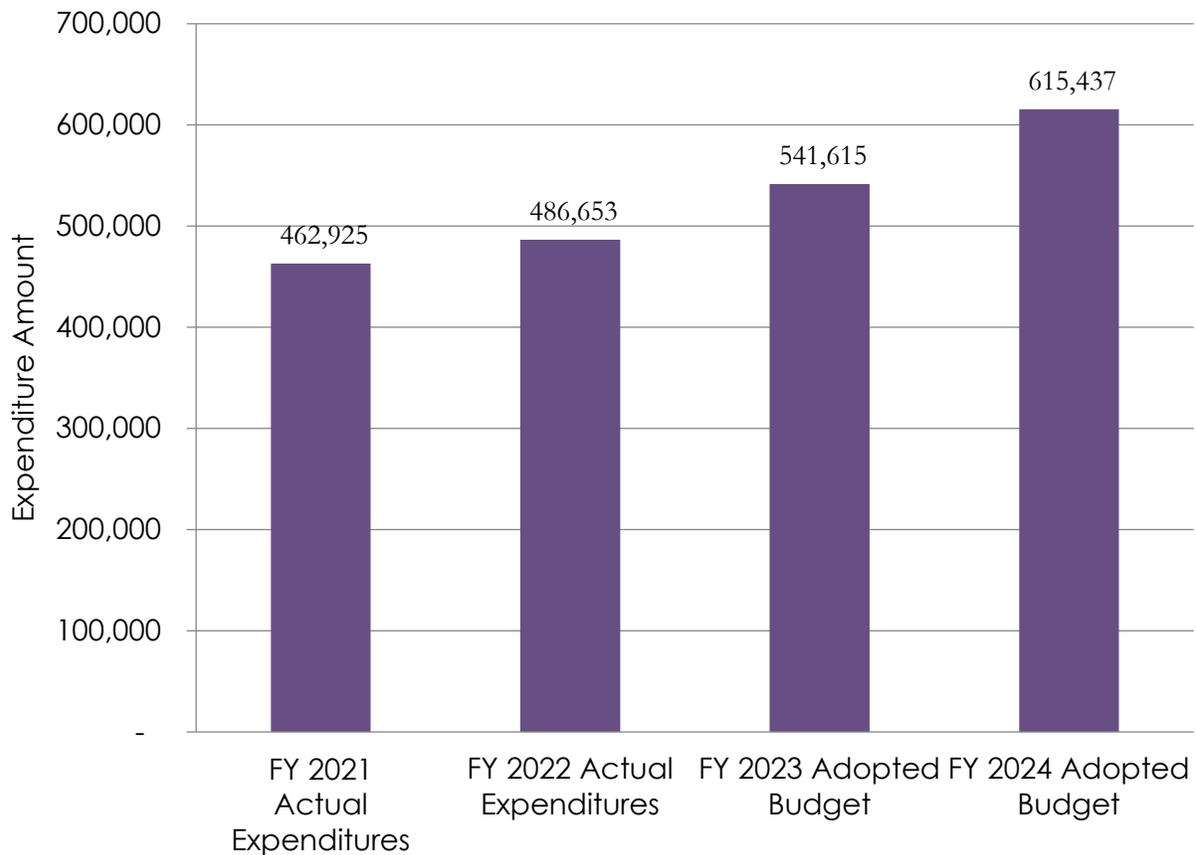
Board Of Supervisors, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging	-	2,304	3,000	3,500	500	16.67%
4-100-11010-5540	Convention, Training, & Education	1,150	2,763	2,000	2,500	500	25.00%
4-100-11010-5810	Dues & Association Membership	10,723	10,730	11,000	11,000	-	0.00%
4-100-11010-5850	Miscellaneous Fees	6,403	24,000	-	-	-	0.00%
Materials and Supplies:							
4-100-11010-6001	Office Supplies	303	586	400	400	-	0.00%
4-100-11010-6002	Food Supplies	194	665	500	500	-	0.00%
4-100-11010-6004	New Hire Screenings	-	-	-	-	-	0.00%
4-100-11010-6013	Operating Supplies	-	-	-	-	-	0.00%
4-100-11010-6014	Operating Supplies	2,031	1,627	2,000	2,000	-	0.00%
Capital Outlay:							
4-100-11010-8207	EDP Equipment	-	-	-	-	-	0.00%
TOTAL BOARD OF SUPERVISORS:		255,900	293,047	242,974	174,621	(68,353)	-28.13%

COUNTY ADMINISTRATION

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

County Administration



County Administration Expenditures

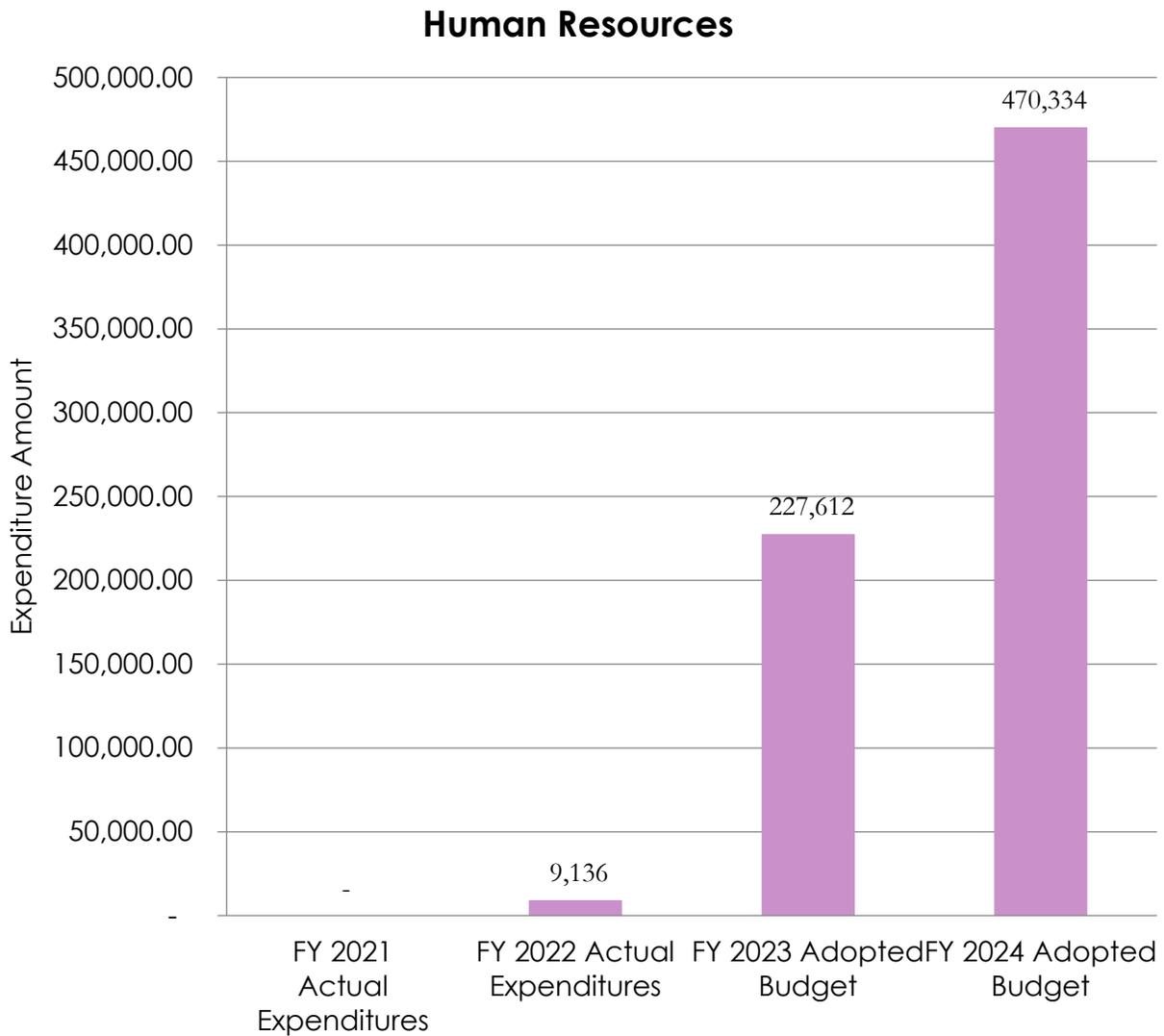
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY ADMINISTRATION (12100):							
Salaries & Wages:							
4-100-12100-1100	Salaries & Wages – Regular	311,284	344,710	365,100	399,993	34,893	9.56%
4-100-12100-1300	Salaries & Wages-Part-Time	1,220	-	-	-	-	0.00%
Employee Benefits:							
4-100-12100-2100	FICA/Medicare - Employer	23,871	25,413	27,930	30,600	2,670	9.56%
4-100-12100-2210	Virginia Retirement System	32,446	35,629	42,418	46,519	4,101	9.67%
4-100-12100-2215	Hybrid STD/LTD Premium	125	-	389	-	(389)	-100.00%
4-100-12100-2225	Deferred Compensation	2,400	3,000	4,800	4,800	-	0.00%
4-100-12100-2310	Hospitalization Insurance	39,711	46,785	52,258	51,658	(600)	-1.15%
4-100-12100-2400	Group Life Insurance	1,685	1,850	1,972	2,160	188	9.53%
4-100-12100-2500	VRS Health Insurance Credit	281	308	298	324	26	8.72%
4-100-12100-2600	Unemployment Insurance	91	136	100	440	340	340.00%
4-100-12100-2700	Workers' Compensation Insurance	219	196	300	315	15	5.00%

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-12100-3121	Professional Services	-	-	-	10,000	10,000	100%
4-100-12100-3310	Repairs & Maintenance	1,244	324	500	500	-	0%
4-100-12100-3320	Maintenance & Service Contract	18,570	10,050	13,500	39,500	26,000	193%
4-100-12100-3500	Printing	-	-	1,500	1,500	-	0%
4-100-12100-3600	Advertising	720	615	500	750	250	50%
4-100-12100-5210	Postal Service	1,246	383	400	600	200	50%
4-100-12100-5230	Telecommunications	2,521	2,649	3,000	3,000	-	0%
4-100-12100-5305	Auto Insurance	1,494	2,014	2,000	2,014	14	1%
4-100-12100-5309	Equipment Insurance	2,165	2,214	2,200	2,214	14	1%
4-100-12100-5510	Mileage	142	185	750	750	-	0%
4-100-12100-5530	Food & Lodging	-	131	2,500	2,000	(500)	-20%
4-100-12100-5540	Convention, Training, & Education	2,129	2,323	5,000	5,000	-	0%
4-100-12100-5810	Dues & Association Membership	3,469	4,039	5,000	5,000	-	0%
4-100-12100-6001	Office Supplies	5,004	3,509	5,000	5,000	-	0%
4-100-12100-6008	Vehicle Supplies (Gas)	156	40	300	300	-	0%
4-100-12100-6009	Auto Repairs & Maintenance	460	-	200	200	-	0%
4-100-12100-6012	Books and Subscriptions	149	149	200	300	100	50%
Capital Outlay:							
4-100-12100-8202	Furniture & Fixtures	0	0	3500	0	-3500	100%
TOTAL COUNTY ADMINISTRATION:		462,925	486,653	541,615	615,437	73,822	13.63%

HUMAN RESOURCES

The Department of Human Resources was approved with the FY2022 budget to help enhance individual and organizational efficiencies. The Department ensures that the County maintains its compliance with all employment laws that may affect the County and its 450+ full and part-time staff. The Department seeks to increase innovation, creativity, and flexibility as necessary to enhance the competitiveness of the County as well as to improve communication and training for employees.



Human Resources Expenditures

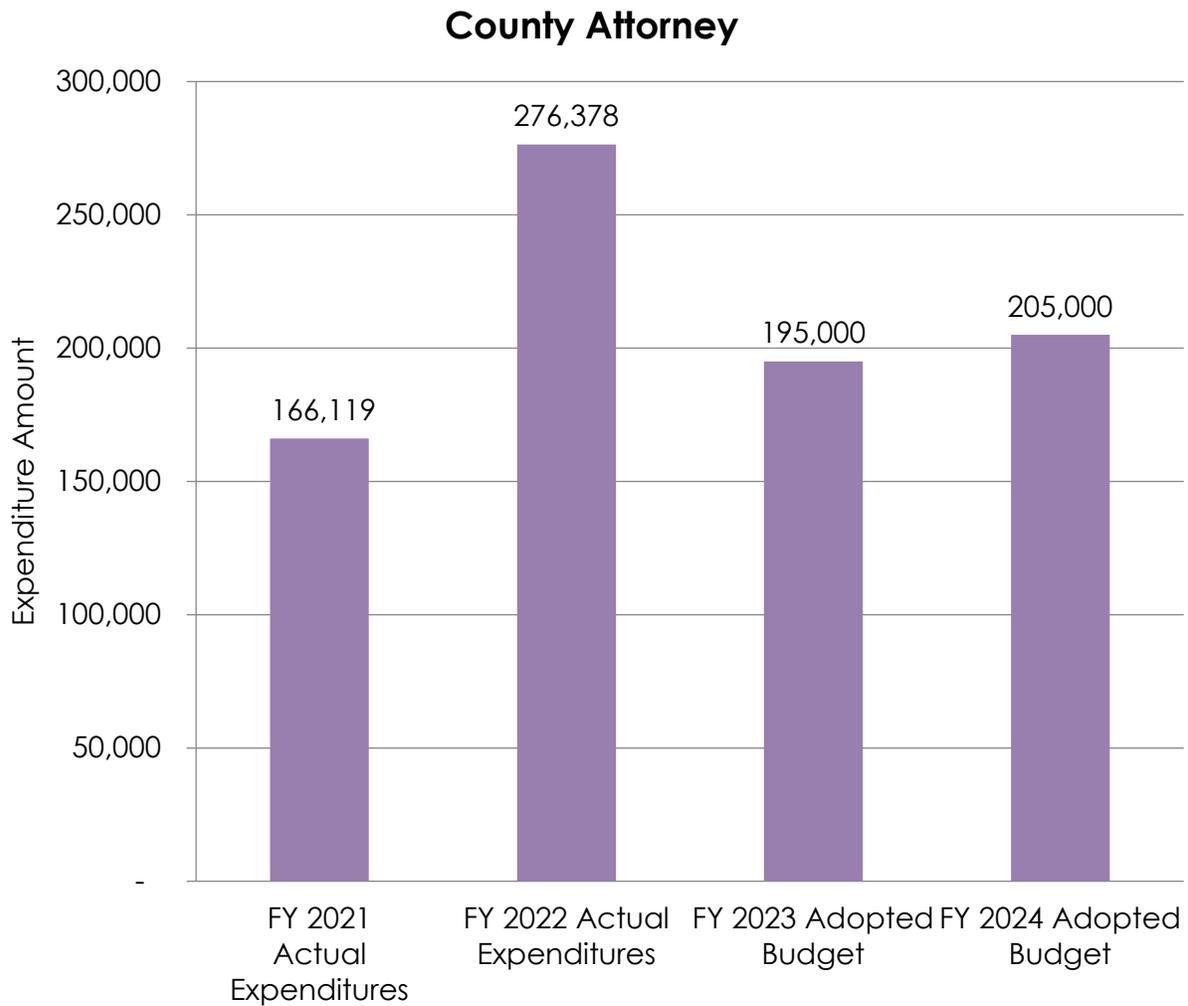
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>HUMAN RESOURCES (12110):</u>							
Salaries & Wages:							
4-100-12110-1100	Salaries & Wages – Regular	-	-	114,302	157,891	43,589	38.13%
Employee Benefits:							
4-100-12110-2100	FICA/Medicare - Employer	-	-	8,727	12,079	3,352	38.41%
4-100-12110-2210	Virginia Retirement System	-	-	13,269	18,363	5,094	38.39%
4-100-12110-2215	Hybrid STD/LTD Premium	-	-	200	200	-	0.00%
4-100-12110-2310	Hospitalization Insurance	-	-	14,117	25,973	11,856	83.98%
4-100-12110-2311	Health Savings Plan Contributions	-	-	-	40,983	40,983	100.00%
4-100-12110-2400	Group Life Insurance	-	-	617	853	236	38.25%
4-100-12110-2401	Line of Duty Act	-	-	-	83,000	83,000	100.00%
4-100-12110-2500	VRS Health Insurance Credit	-	-	80	113	33	41.25%
4-100-12110-2600	Unemployment Insurance	-	-	100	174	74	74.00%
4-100-12110-2700	Workers' Compensation Insurance	-	46	100	105	5	5.00%
4-100-12110-2900	Accrued Annual & Sick Leave Payout	-	-	-	-	-	0%

Human Resources, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-12110-3130	Professional Services	-	9,090	55,000	55,000	-	0%
4-100-12110-3320	Maintenance & Service Contract	-	-	3,000	51,000	48,000	1600%
4-100-12110-3500	Printing	-	-	1,000	1,000	-	0%
4-100-12110-3600	Advertising	-	-	2,000	8,000	6,000	300%
4-100-12110-5210	Postal Service	-	-	1,000	1,000	-	0%
4-100-12110-5230	Telecommunications	-	-	1,000	1,000	-	0%
4-100-12110-5305	Auto Insurance	-	-	-	-	-	0%
4-100-12110-5510	Mileage	-	-	500	500	-	0%
4-100-12110-5530	Food & Lodging	-	-	1,500	1,500	-	0%
4-100-12110-5540	Convention, Training, & Education	-	-	1,500	1,000	(500)	-33%
4-100-12110-5810	Dues & Association Membership	-	-	2,000	2,000	-	0%
4-100-12110-6001	Office Supplies	-	-	1,000	1,500	500	50%
4-100-12110-6012	Books and Subscriptions	-	-	100	100	-	0%
4-100-12110-6014	Operating Supplies	-	-	1,000	1,000	-	0%
Capital Outlay:							
4-100-12110-8105	Motor Vehicle	-	-	-	-	-	0%
4-100-12100-8202	Furniture & Fixtures	-	-	5,500	6,000	500	9%
TOTAL HUMAN RESOURCES:		-	9,136	227,612	470,334	242,722	106.64%

COUNTY ATTORNEY

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

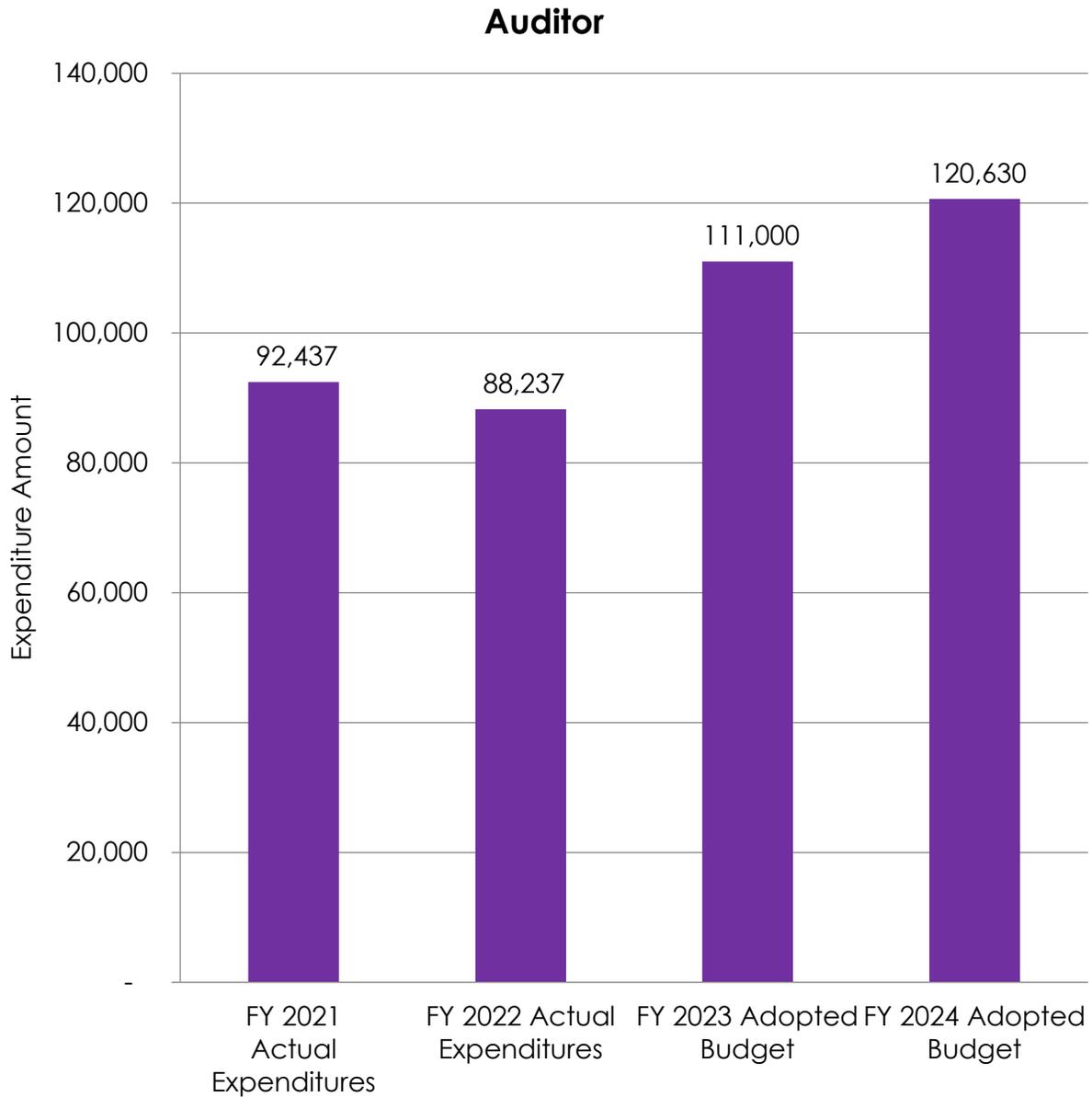


County Attorney Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY ATTORNEY (12200):</u>							
Professional Services:							
4-100-12200-3150	Professional Services	166,119	276,378	195,000	205,000	10,000.00	5.1%
TOTAL COUNTY ATTORNEY:		166,119	276,378	195,000	205,000	10,000.00	5.1%

AUDITOR

This activity reflects the budgeted costs of the statutorily required annual independent audit of the County's Annual Comprehensive Financial Report (ACFR) as well as the costs of other professional accounting services associated with the examinations and reviews of the County's accounts and records. Additionally, it reflects budgeted costs for all mandated Actuarial Reports.



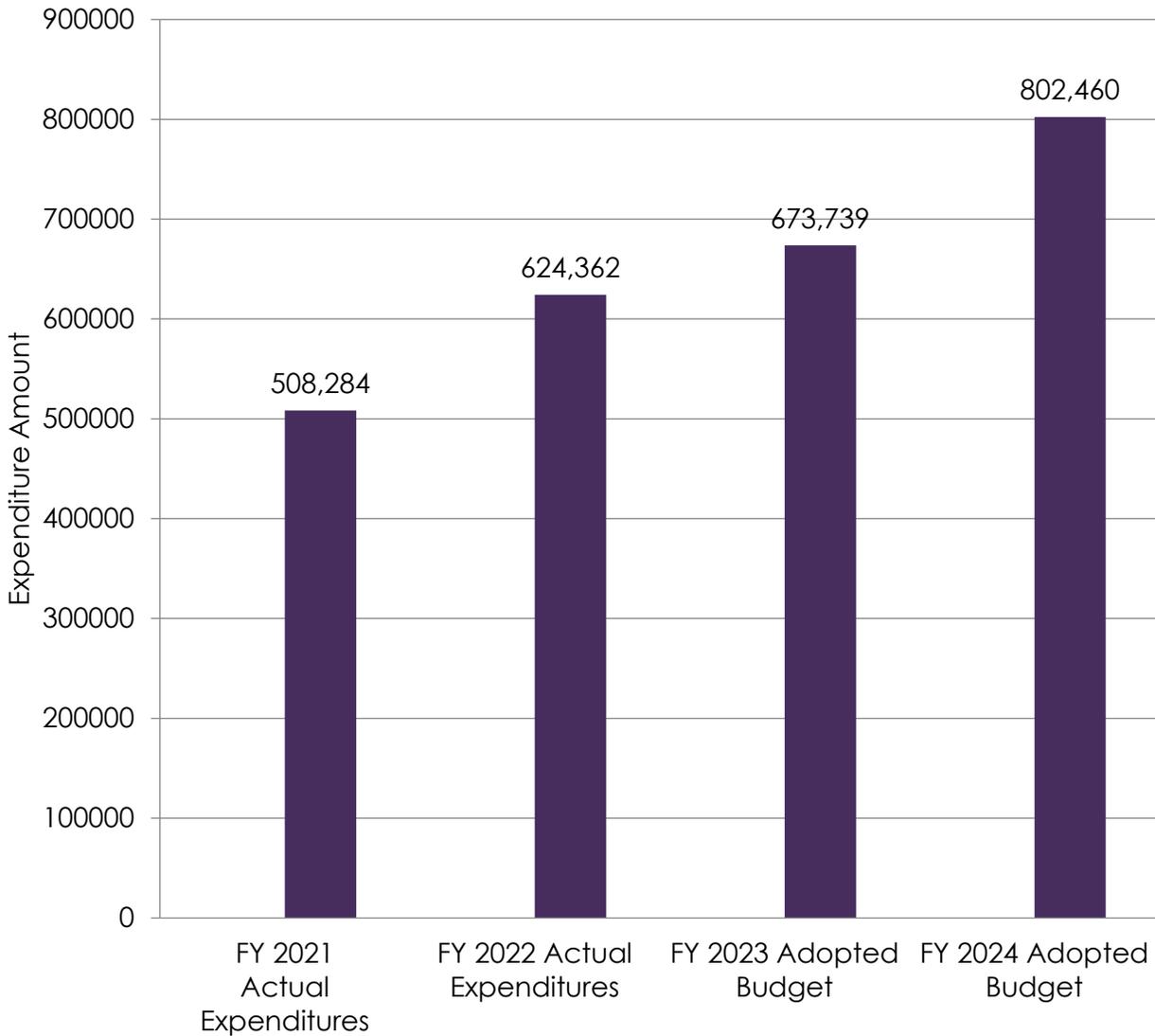
Auditor Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AUDITOR (12240):							
Professional Services:							
4-100-12240-3120	Professional Services (Audit)	69,123	54,265	80,000	84,000	4000	5.00%
4-100-12240-3121	Professional Services (Accounting)	19,314	29,772	25,000	30,000	5000	20.00%
4-100-12240-3160	Professional Services (Actuarial)	4000	4,200	6,000	6,630	630	10.50%
TOTAL AUDITOR:		92,437	88,237	111,000	120,630	9,630	8.68%

COMMISSIONER OF REVENUE

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

Commission of the Revenue



Commissioner of Revenue Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMISSIONER OF THE REVENUE (12310):							
Salaries & Wages:							
4-100-12310-1100	Salaries & Wages – Regular	344,083	388,864	439,700	490,193	50493	11.48%
4-100-12310-1801	One Time Payment	5,250	0	0	0	0	0.00%
Employee Benefits:							
4-100-12310-2100	FICA/Medicare - Employer Virginia	25,457	28,386	33,700	37,500	3800	11.28%
4-100-12310-2210	Retirement System (VRS)	35,785	40,276	51,445	57,353	5908	11.48%
4-100-12310-2215	VRS Hybrid Premium	174	167	250	263	13	5.00%
4-100-12310-2310	Hospitalization Insurance	60,508	67,582	80,494	87,851	7357	9.14%
4-100-12310-2400	Group Life Insurance	1,858	2,091	2,400	2,647	247	10.29%
4-100-12310-2600	Unemployment Insurance	182.4	191	200	540	340	170.00%
4-100-12310-2700	Workers' Compensation Insurance	232	227	250	263	13	5.20%
4-100-12310-2900	Accrued Annual & Sick Leave Payout	0	1,003	0	0	0	0.00%
Contractual Services:							
4-100-12310-3180	Contractual Services	0	9,006	200	0	-200	-100.00%
4-100-12310-3310	Repairs & Maintenance	20	95	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	24,667	69,382	50,000	101,000	51,000	102.00%
4-100-12310-3500	Printing	530	0	300	1,000	700	233.33%
4-100-12310-3600	Advertising	0	185	0	300	300	0.00%

Commissioner Of Revenue, Continued

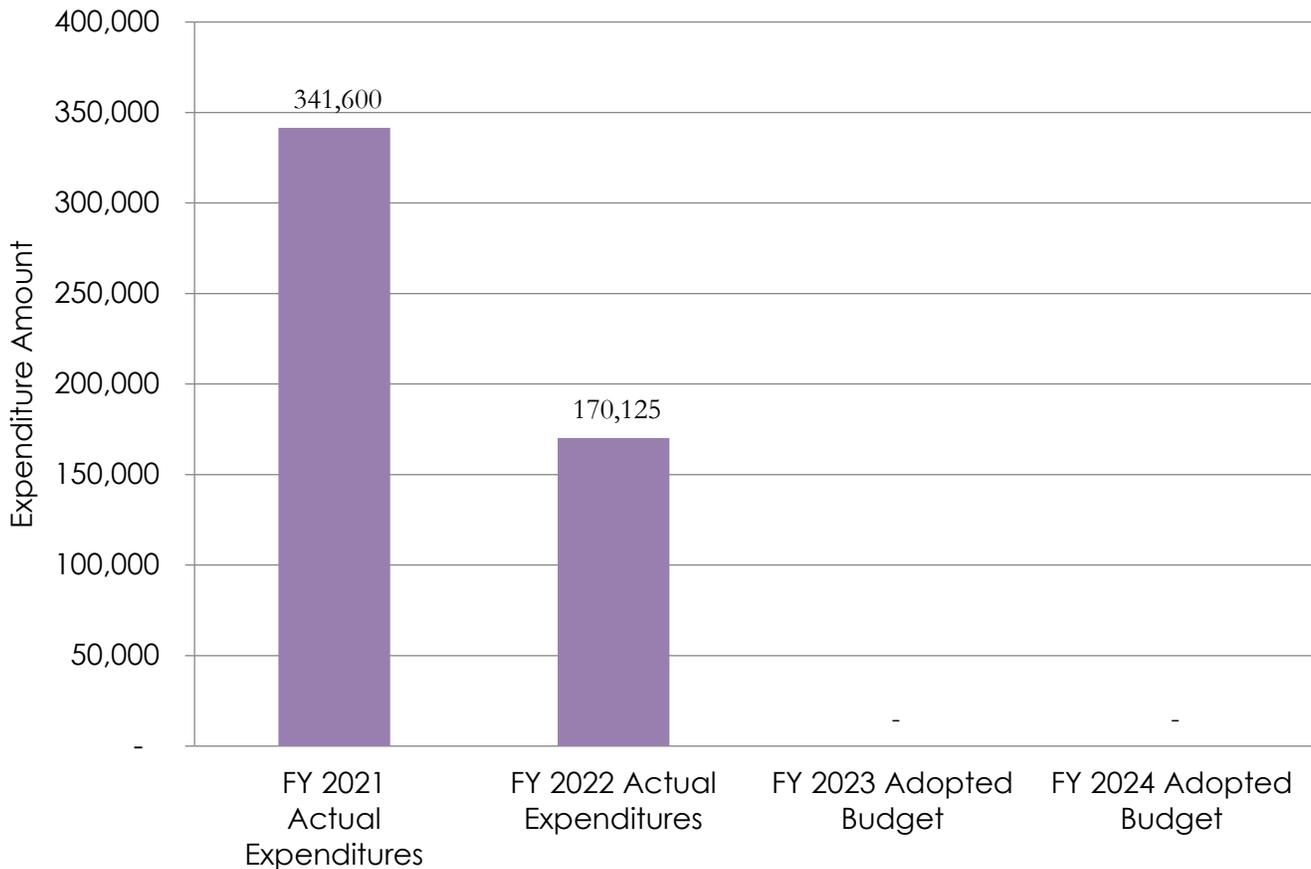
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12310-5210	Postal Service	3,857	3,824	4,000	5,000	1,000	25%
4-100-12310-5230	Telecommunications	749	776	1,000	1,000	-	0%
4-100-12310-5305	Auto Insurance	996	1,007	1,100	1,100	-	0%
4-100-12310-5510	Mileage	175	454	100	750	650	650%
4-100-12310-5530	Food & Lodging Convention, Training, & Education	-	1,357	2,000	2,000	-	0%
4-100-12310-5540	Dues & Association Membership	475	1,635	1,200	2,000	800	67%
4-100-12310-5810		740	320	1,500	1,500	-	0%
Materials and Supplies:							
4-100-12310-6001	Office Supplies	2,193	2,409	2,500	5,200	2,700	108%
4-100-12310-6008	Vehicles Supplies (Gas)	353	592	750	1,000	250	33%
4-100-12310-6009	Auto Repairs & Maintenance	-	-	150	1,000	850	567%
4-100-12310-6012	Books and Subscriptions	-	100	-	2,500	2,500	0%
4-100-12310-8202	Furniture & Fixtures	-	4,432	-	-	-	0%
Capital Outlay:							
4-100-12310-8105	Motor Vehicles and Equipment	-	-	-	-	-	0%
4-100-12310-8XXX	Software Acquisition (NEW line)	-	-	-	-	-	100%
TOTAL COMMISSIONER OF THE REVENUE:		508,284	624,362	673,739	802,460	128,721	19.11%

REASSESSMENT

The Reassessment budget accounts for the costs of the periodic general reassessment of real property. General reassessments of real property occur on a periodic basis as determined by the Board of Supervisors; however, in accordance with the *Code of Virginia*, general reassessments must occur no less frequently than a six-year interval for counties with a population of 50,000 or less. The process for Shenandoah County began in FY2021 budget cycle.

Shenandoah County contracts with an independent firm to perform the reassessment. The assessment firm sends a notice to every property owner of record for any changes to the property that affect value adjustment as a result of the reassessment. Additionally, the assessment firm holds public forums on reassessment values which will begin in the summer of 2021 with new reassessed values becoming effective January 1st, 2022.

Reassessment

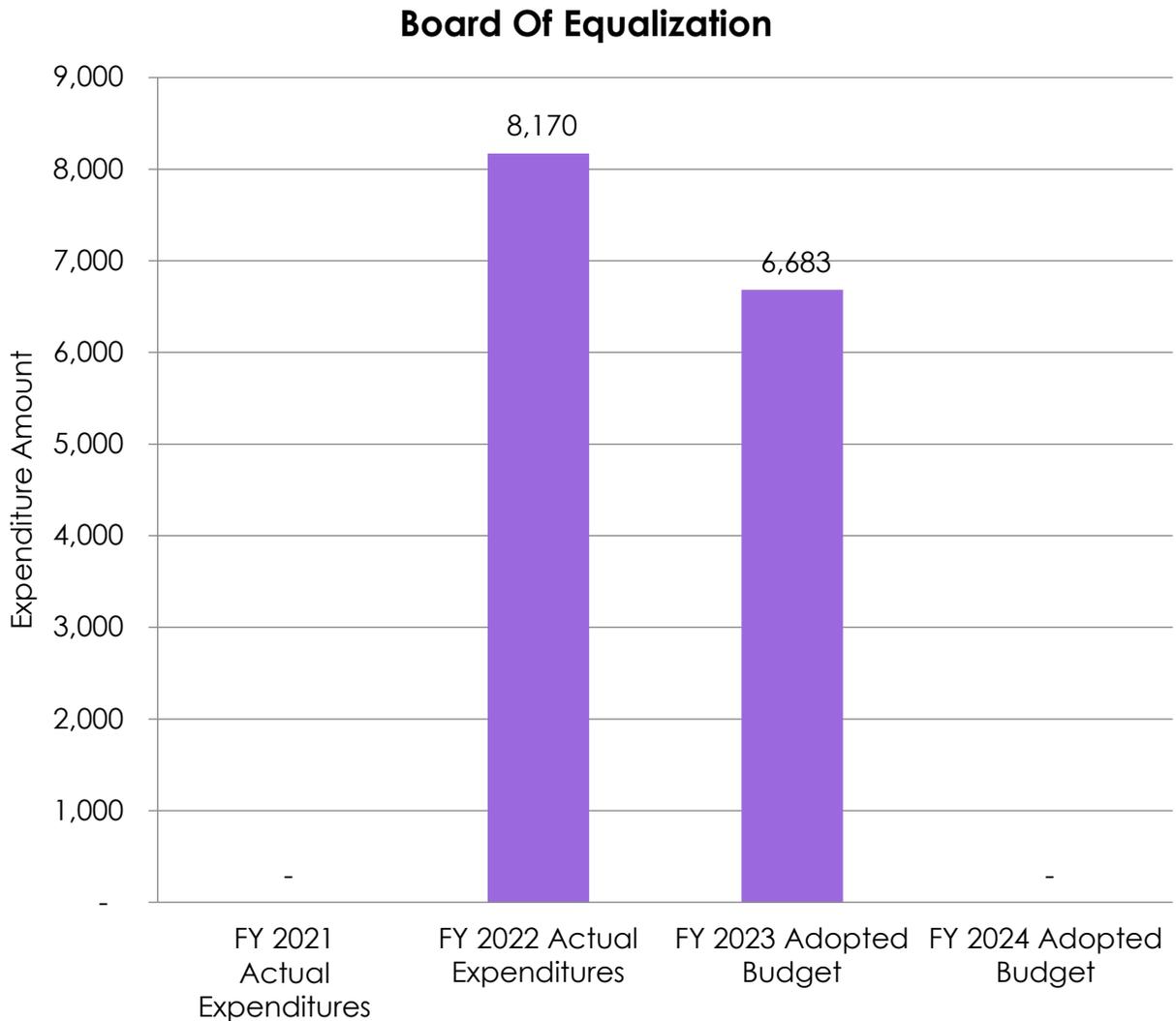


Reassessment Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REASSESSMENT (12320):</u>							
Contractual Services:							
4-100-12320-3167	Professional Services	341,600	169,946	-	-	-	0.0%
Other Charges:							
4-100-12320-5230	Telecomms	-	143	-	-	-	0.0%
Materials and Supplies:							
4-100-12320-6001	Office Supplies	-	36	-	-	-	0.0%
TOTAL REASSESSMENT:		341,600	170,125	-	-	-	0.00%

BOARD OF EQUALIZATION

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

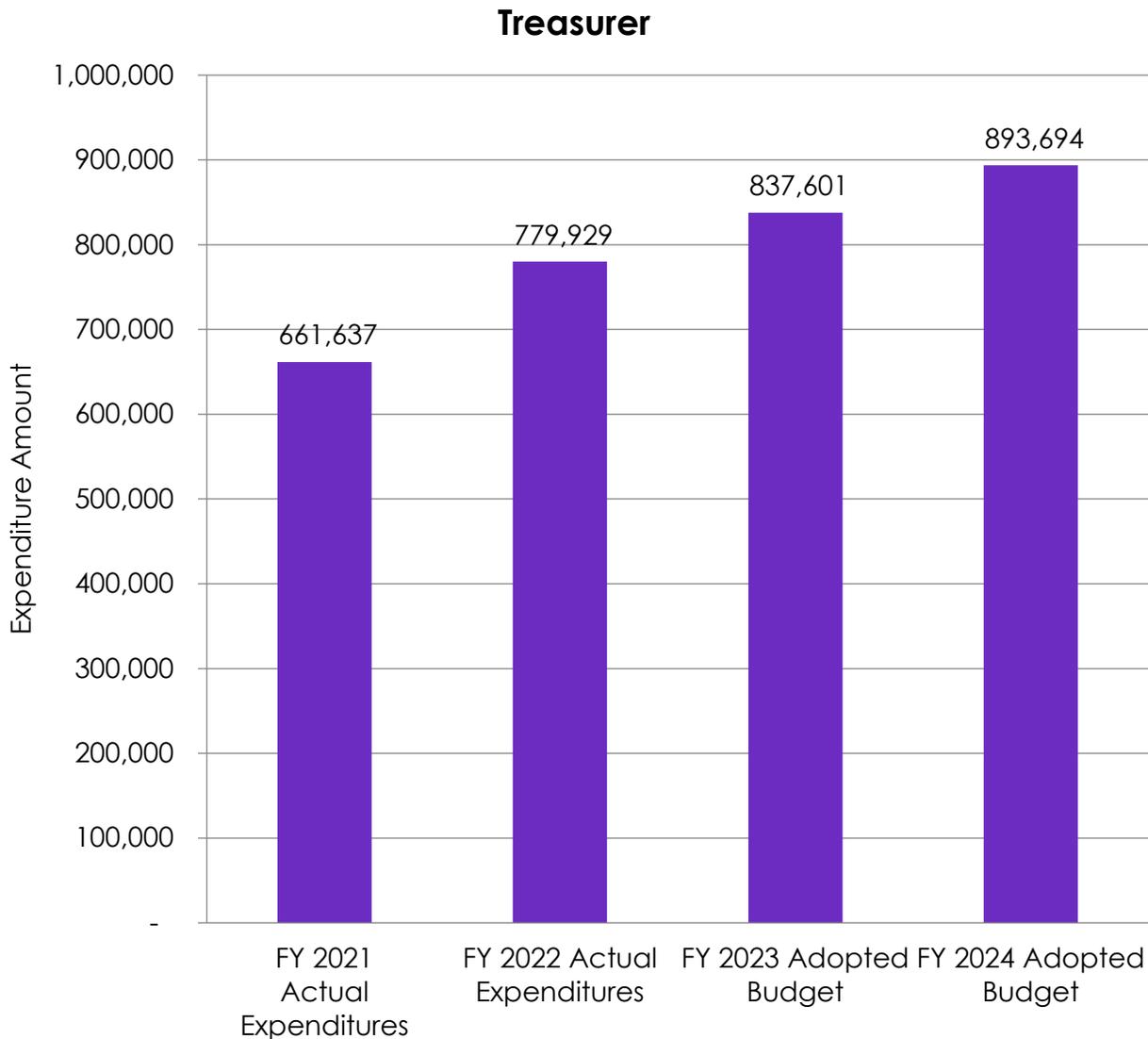


Board of Equalization Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF EQUALIZATION (12330):</u>							
Salaries & Wages:							
4-100-12330-1716	Renumeration/Board of Equalization	-	7,512	5,000	-	(5,000)	0.00%
Employee Benefits:							
4-100-12330-2100	FICA/Medicare - Employer	-	575	383	-	(383)	0.00%
4-100-12330-2600	Unemployment Insurance	-	10	100	-	(100)	0.00%
Other Charges:							
4-100-12330-3320	Maintenance & Service Contracts	-	-	100	-	(100)	0.00%
4-100-12330-3600	Advertising	-	-	500	-	(500)	0.00%
4-100-12330-5210	Postal Service	-	35	250	-	(250)	0.00%
4-100-12330-5230	Telecommunications	-	-	250	-	(250)	0.00%
4-100-12330-6001	Office Supplies	-	39	100	-	(100)	0.00%
TOTAL BOARD OF EQUALIZATION:		-	8,170	6,683	-	(6,683)	0.00%

TREASURER

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



Treasurer Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREASURER (12410):</u>							
Salaries & Wages:							
4-100-12410-1100	Salaries & Wages – Regular	319,991	320,353	368,269	383,208	14,939	4.06%
4-100-12410-1300	Salaries & Wages-Part-Time	-	689	-	18,150	18,150	0.00%
4-100-12410-1300	One Time Payment	4,500	-	-	-	-	0.00%
Employee Benefits:							
4-100-12410-2100	FICA/Medicare - Employer	24,427	24,608	28,173	30,704	2,531	8.98%
4-100-12410-2210	Virginia Retirement System	33,288	33,309	43,087	44,836	1,749	4.06%
4-100-12410-2215	Hybrid Premium	948	912	1,000	1,050	50	5.00%
4-100-12410-2310	Hospitalization Insurance	61,020	56,018	70,633	81,239	10,606	15.02%
4-100-12410-2400	Group Life Insurance	1,728	1,730	1,989	2,070	81	4.09%
4-100-12410-2600	Unemployment Insurance	173	141	200	422	222	111.00%
4-100-12410-2700	Workers' Compensation Insurance	226	204	250	263	13	5.20%
4-100-12410-2900	Accrued Annual & Sick Leave	2,094	6,911	-	-	-	0.00%
Contractual Services:							
4-100-12410-3180	Contractual Services	27,414	25,062	28,000	30,000	2,000	7.14%
4-100-12410-3320	Maintenance & Service Contract	2,790	2,002	2,400	2,759	359	14.96%

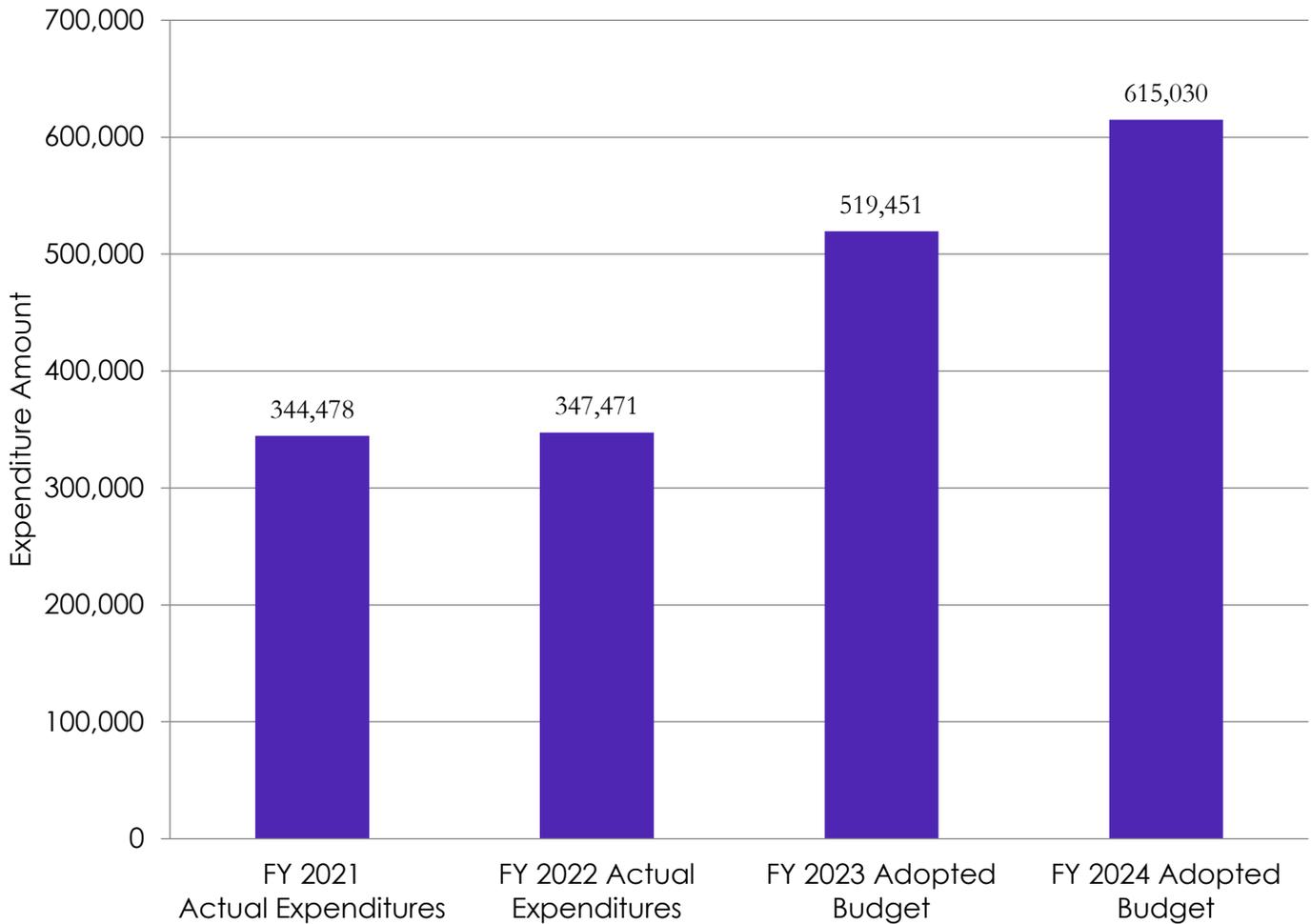
Treasurer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12410-5210	Postal Service	54,842	39,847	56,800	59,000	2,200	3.87%
4-100-12410-5230	Telecommunications	746	718	1,000	1,000	-	0.00%
4-100-12410-5510	Mileage	411	1,130	700	1,000	300	42.86%
4-100-12410-5530	Food & Lodging	-	991	700	700	-	0.00%
4-100-12410-5540	Convention, Training, & Education	1,595	4,725	2,700	2,700	-	0.00%
4-100-12410-5810	Dues & Association Membership	1,405	1,585	1,850	1,850	-	0.00%
4-100-12410-5897	Bank Service Charges	9,813	8,055	5,750	8,127	2,377	41.34%
Materials and Supplies:							
4-100-12410-6001	Office Supplies	3,761	5,008	3,800	4,300	500	13.16%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)	-	-	100	100	-	0.00%
4-100-12410-6012	Subscriptions	150	192	200	216	16	8.00%
Capital Outlay:							
4-100-12410-8202	Furniture & Fixtures	-	-	-	-	-	0.00%
Other Charges:							
4-100-12410-5897-001	Credit Card Convenience Fee	110,316	245,738	220,000	220,000	-	0.00%
TOTAL TREASURER:		661,637	779,929	837,601	893,694	56,093	6.70%

DEPARTMENT OF FINANCE

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

Finance



Department of Finance Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEPARTMENT OF FINANCE (12440):							
Salaries & Wages:							
4-100-12440-1100	Salaries & Wages – Regular	221,835	156,739	294,630	327,608	32,978	11.19%
4-100-12440-1200	Salaries & Wages – Overtime	-	1,083	-	-	-	0.00%
Employee Benefits:							
4-100-12440-2100	FICA/Medicare - Employer	16,698	12,186	22,482	25,062	2,580	11.48%
4-100-12440-2210	Virginia Retirement System	23,033	16,361	35,304	38,101	2,797	7.92%
4-100-12440-2215	Hybrid STD/LTD Premium	196	248	200	261	61	30.50%
4-100-12440-2310	Hospitalization Insurance	38,946	24,491	47,316	67,698	20,382	43.08%
4-100-12440-2400	Group Life Insurance	1,194	847	1,644	1,769	125	7.60%
4-100-12440-2500	VRS Health Insurance Credit	165	99	250	263	13	5.20%
4-100-12440-2600	Unemployment Insurance Workers' Compensation Insurance	122	100	125	360	235	188.00%
4-100-12440-2700	Accrued Annual & Sick Leave Payout	150	137	150	158	8	5.33%
4-100-12440-2900		-	5,206	-	-	-	0.00%
Contractual Services:							
4-100-12440-3130	Financial Advisory Services	-	73,181	-	30,000	30,000	100.00%
4-100-12440-3180	Contractual Services	-	1,341	1,300	1,400	100	7.69%
4-100-12440-3320	Maintenance and Service Contracts	33,329	50,199	95,000	100,000	5,000	5.26%
4-100-12440-3500	Printing	465	0	500	500	0	0.00%

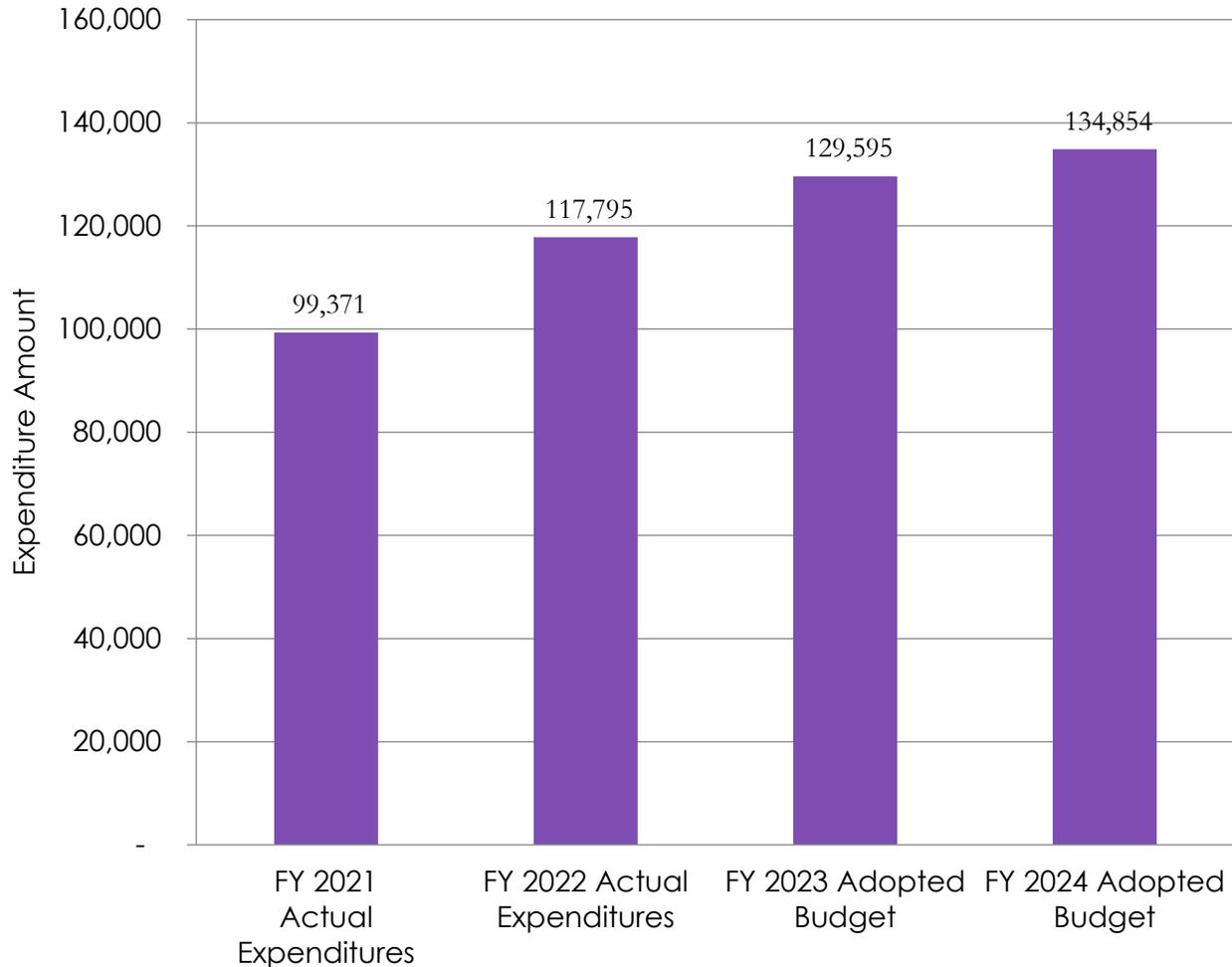
Finance, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12440-5210	Postage	298	518	500	750	250	50.00%
4-100-12440-5230	Telecommunications	806	760	1,000	1,000	-	0.00%
4-100-12440-5510	Mileage	-	-	750	1,000	250	33.33%
4-100-12440-5530	Food & Lodging	-	-	2,000	2,500	500	25.00%
4-100-12440-5540	Convention, Training, & Education	244	-	5,000	7,550	2,550	51.00%
4-100-12440-5810	Dues & Association Membership	1,519	859	2,000	2,300	300	15.00%
4-100-12440-5897	Bank Financing Charges	-	-	-	-	-	0.00%
Materials and Supplies:							
4-100-12440-6001	Office Supplies	2,200	3,090	4,000	3,500	(500)	-12.50%
4-100-12440-6002	Food Supplies	-	-	500	-	(500)	-100.00%
4-100-12440-6008	Vehicle Supplies - Fuel	-	-	-	-	-	0.00%
4-100-12440-6012	Book and Subscriptions	224	-	300	500	200	66.67%
4-100-12440-6014	Other Operating Supplies	53	26	1,000	750	(250)	-25.00%
4-100-12440-6015	Cigarette Tax Stamps	-	-	-	-	-	0.00%
Capital Outlay:							
4-100-12440-8202	Furniture & Fixtures	-	-	3,500	2,000	(1,500)	-42.86%
TOTAL DEPARTMENT OF FINANCE:		344,478	347,471	519,451	615,030	95,579	18.40%

GEOGRAPHIC INFORMATION SYSTEMS

The Geographic Information Systems (GIS) department provides geospatial data support for the citizens, employees and agencies of Shenandoah County. This includes, but is not limited to, the mapping of parcels and related data such as zoning and Ag & Forestal Districts. Addressing and maintenance of emergency response data (as displayed in the E911 Map Book) is another major duty of the GIS department. The GIS maintains over 100 different geospatial data layers and some of them are available to view on the county's interactive GIS website. Alternatively, digital data or a hardcopy map may be the final form provided by the department.

Geographic Information Systems



Geographic Information System Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u>							
Salaries & Wages:							
4-100-12540-1100	Salaries & Wages – Regular	75,351	79,425	83,400	85,898	2,498	3.00%
4-100-12540-1801	One Time Payment	750	-	-	-	-	0.00%
Employee Benefits:							
4-100-12540-2100	FICA/Medicare - Employer	5,822	6,076	6,400	6,571	171	2.67%
4-100-12540-2210	Virginia Retirement System	7,867	8,260	9,700	9,990	290	2.99%
4-100-12540-2310	Hospitalization	-	-	-	10,220	10,220	100.00%
4-100-12540-2400	Group Life Insurance	408	429	450	464	14	3.11%
4-100-12540-2500	VRS Health Insurance Credit	68	72	75	79	4	5.33%
4-100-12540-2600	Unemployment Insurance	30	26	35	94	59	168.57%
4-100-12540-2700	Workers' Compensation Insurance	51	46	60	63	3	5.00%
Contractual Services:							
4-100-12540-3162	Professional Services	-	-	3,500	3,500	-	0.00%
4-100-12540-3166	Contractual Services	8,800	23,200	16,300	16,300	-	0.00%
Other Charges:							
4-100-12540-3310	Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-12540-3320	Maintenance & Service Contracts	97	135	-	-	-	0.00%
4-100-12540-5210	Postal Service	4	4	25	25	-	0.00%
4-100-12540-5230	Telecommunications	122	123	300	300	-	0.00%

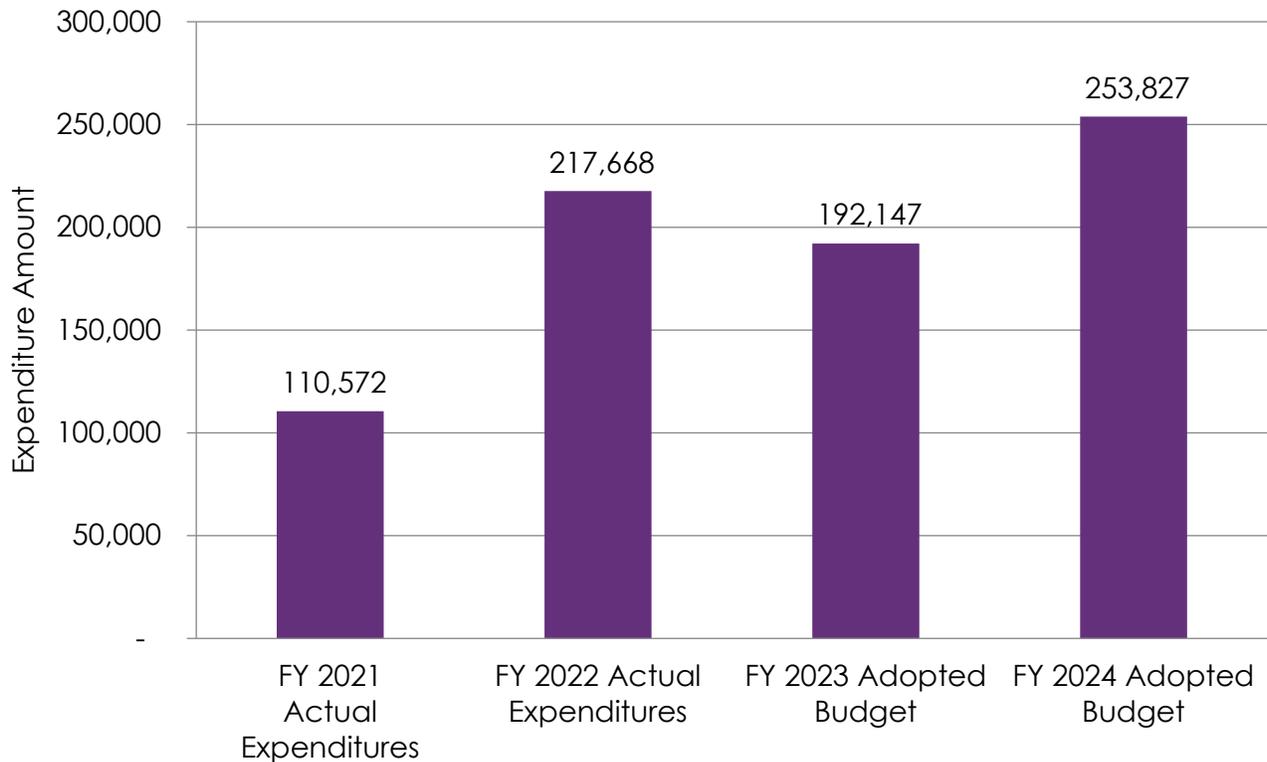
GIS, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-12540-6001	Office Supplies	-	-	50	50	-	0.00%
4-100-12540-6007	Repairs & Maintenance Supplies	-	-	-	-	-	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	-	-	50	50	-	0.00%
4-100-12540-6014	Operating Supplies	-	-	750	750	-	0.00%
Capital Outlay:							
4-100-12540-8207	EDP Equipment	-	-	8,000	-	(8,000)	-100.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		99,371	117,795	129,595	134,854	5,259	4.06%

ELECTORAL BOARD

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

Electoral Board



Electoral Board Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ELECTORAL BOARD (13100):							
Salaries & Wages:							
4-100-13100-1100	Salaries & Wages – Regular	8,851	9,292	9,292	9,756	464	4.99%
4-100-13100-1700	Stipend for Services	42,733	39,730	48,000	80,850	32,850	68.44%
Employee Benefits:							
4-100-13100-2100	FICA/Medicare - Employer	677	711	4,380	6,932	2,552	58.26%
4-100-13100-2600	Unemployment Insurance	61	53	100	100	-	0.00%
4-100-13100-2700	Workers' Compensation Insurance	6	5	25	26	1	4.00%
Contractual Services:							
4-100-13100-3180	Contractual Services	-	-	-	-	-	0.00%
4-100-13100-3310	Repairs & Maintenance	431	491	1,593	2,389	796	49.97%
4-100-13100-3320	Maintenance and Service Contracts	16,706	31,295	58,807	58,486	(321)	-0.55%
4-100-13100-3500	Printing	8,738	10,897	17,820	25,740	7,920	44.44%
4-100-13100-3600	Advertising	4,573	-	2,000	9,000	7,000	350.00%
Other Charges:							
4-100-13100-5210	Postal Service	1,279	15,405	25,000	8,848	(16,152)	-64.61%
4-100-13100-5230	Telecommunications	67	344	600	600	-	0.00%

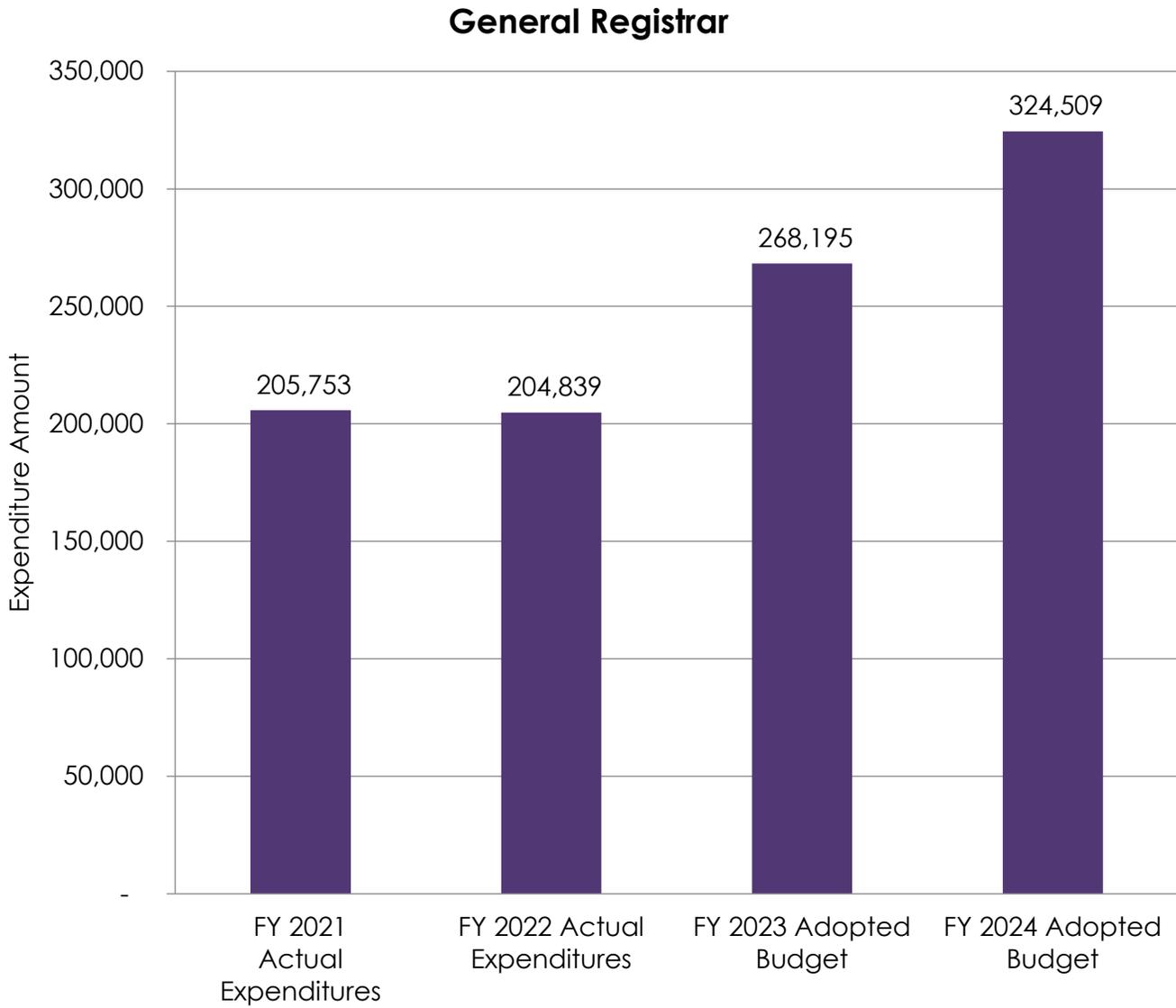
Electoral Board, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5309	Contractors Equipment Insurance	100	102	150	-	(150)	-100.00%
4-100-13100-5410	Lease/Rent Equipment	297	-	-	-	-	0.00%
4-100-13100-5420	Lease/Rent Building	825	750	1,800	3,900	2,100	116.67%
4-100-13100-5510	Mileage	1,608	968	4,500	4,559	59	1.31%
4-100-13100-5530	Food & Lodging	537	788	3,600	3,751	151	4.19%
4-100-13100-5540	Convention, Training, & Education	-	450	800	1,390	590	73.75%
4-100-13100-5810	Dues & Association Membership	180	180	180	250	70	38.89%
Materials and Supplies:							
4-100-13100-6001	Office Supplies	3,981	9,619	4,800	6,900	2,100	43.75%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	278	114	500	750	250	50.00%
4-100-13100-6014	Operating Supplies	-	-	-	-	-	0.00%
Capital Outlay:							
4-100-13100-8101	Machinery & Equipment	18,645	96,473	8,200	29,600	21,400	260.98%
4-100-13100-8112	Voting Machines	0	0	0	0	0	0.00%
4-100-13100-8102	Furniture & Fixtures	0	0	0	0	0	0.00%
TOTAL ELECTORAL BOARD:		110,572	217,668	192,147	253,827	61,680	32.10%

GENERAL REGISTRAR

The General Registrar is responsible for conducting voter registration, maintaining accurate and current voter registration records used in the elections, coordinating elections, and serving as an information resource for citizens and candidates regarding registration, elections, and elected officials.

Appointed by the Electoral Board, the General Registrar also provides administrative support to the Electoral Board and assists in the training of election officials. The General Registrar is the official custodian of all records of registered voters and election results in the locality.



General Registrar Expenditures

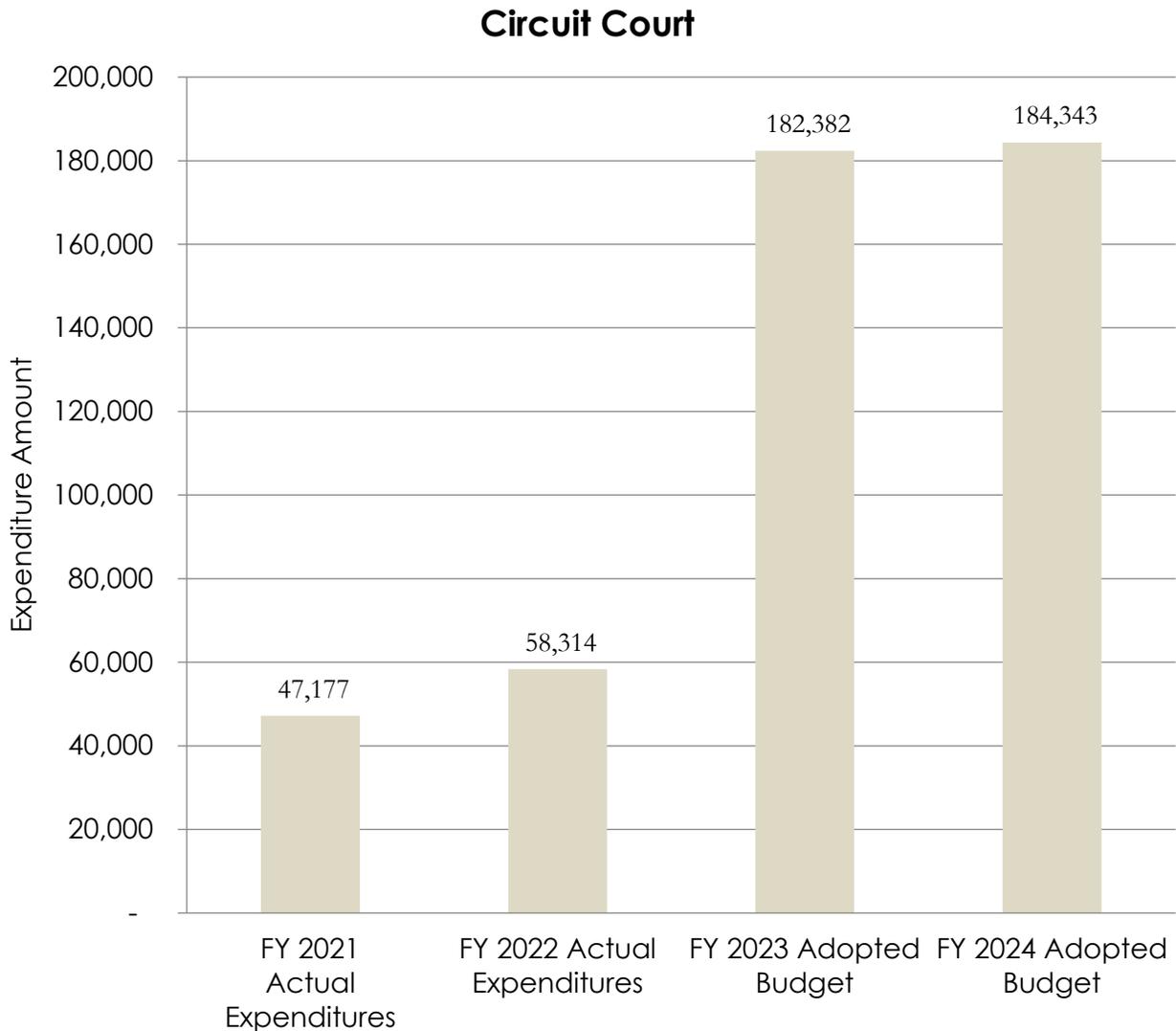
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL REGISTRAR (13200):</u>							
Salaries & Wages:							
4-100-13200-1100	Salaries & Wages – Regular	76,376	123,312	129,500	142,227	12,727	9.83%
4-100-13200-1200	Salaries & Wages -- Overtime	(2,275)	-	-	-	-	0.00%
4-100-13200-1300	Salaries & Wages - Part-Time	36,172	21,875	52,000	89,533	37,533	72.18%
4-100-13200-1801	One Time Payment	2,250	-	-	-	-	0.00%
Employee Benefits:							
4-100-13200-2100	FICA/Medicare - Employer	8,099	10,595	13,885	13,905	20	0.15%
4-100-13200-2210	Virginia Retirement System	7,928	12,824	15,060	16,541	1,481	9.83%
4-100-13200-2215	Hybrid STD/LTD Premium	102	161	125	169	44	35.20%
4-100-13200-2310	Hospitalization Insurance	19,539	21,790	23,800	20,441	(3,359)	-14.11%
4-100-13200-2400	Group Life Insurance	412	666	700	768	68	9.71%
4-100-13200-2500	VRS Health Insurance Credit	17	27	25	29	4	16.00%
4-100-13200-2600	Unemployment Insurance	57	45	100	156	56	56.00%
4-100-13200-2700	Workers' Compensation Insurance	60	96	100	105	5	5.00%
4-100-13200-2900	Accrued Annual & Sick Leave Payout	-	-	-	-	-	0.00%

General Registrar, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-13200-3180	Contractual Services	3,000	-	8,000	8,250	250	3.13%
4-100-13200-3310	Repairs & Maintenance	-	-	550	550	-	0.00%
4-100-13200-3320	Maintenance & Service Contract	2,921	4,958	5,100	5,026	(74)	-1.45%
4-100-13200-3500	Printing	-	-	300	300	-	0.00%
4-100-13200-3600	Advertising	2,884	1,599	2,800	2,800	-	0.00%
Other Charges:							
4-100-13200-5210	Postal Service	9,899	410	7,400	9,595	2,195	29.66%
4-100-13200-5230	Telecommunications	1,249	1,298	1,200	1,368	168	14.00%
4-100-13200-5510	Mileage	150	-	1,000	1,714	714	71.40%
4-100-13200-5530	Food & Lodging	-	1,787	2,100	2,703	603	28.71%
4-100-13200-5540	Convention, Training, & Education	-	921	1,200	1,467	267	22.25%
4-100-13200-5810	Dues & Association Membership	250	250	250	330	80	32.00%
Materials and Supplies:							
4-100-13200-6001	Office Supplies	33,621	433	2,800	2,820	20	0.71%
4-100-13200-6012	Book and Subscriptions	159	1,791	200	192	(8)	-4.00%
Capital Outlay:							
4-100-13200-8201	Machinery & Equipment	1,666	-	-	3,520	3,520	100.00%
4-100-13200-8202	Furniture & Fixtures	1,215	-	-	-	-	0
TOTAL GENERAL REGISTRAR:		205,753	204,839	268,195	324,509	56,314	21.00%

CIRCUIT COURT

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



Circuit Court Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CIRCUIT COURT (21100):</u>							
Salaries & Wages:							
4-100-21100-1100	Salaries & Wages – Regular	22,639	37,500	45,000	47,250	2,250	5.00%
4-100-21100-1300	Salaries & Wages – Part-time	-	3,949	24,000	23,358	(642)	-2.68%
4-100-21100-1801	One Time Payment	750	-	-	-	-	0.00%
Employee Benefits:							
4-100-21100-2100	FICA/Medicare - Employer	2,556	3,171	5,279	5,402	123	2.33%
4-100-21100-2210	Virginia Retirement System	2,375	3,900	5,528	5,495	(33)	-0.60%
4-100-21100-2215	Hybrid STD/LTD Premium	-	198	-	208	-	0.00%
4-100-21100-2310	Hospitalization Insurance	5,475	7,909	9,420	9,420	-	0.00%
4-100-21100-2400	Group Life Insurance	122	203	255	255	-	0.00%
4-100-21100-2500	VRS Health Insurance Credit	-	34	-	50	50	100.00%
4-100-21100-2600	Unemployment Insurance	30	66	50	52	2	4.00%
4-100-21100-2700	Workers' Compensation Insurance	31	40	50	53	3	6.00%
4-100-21100-2900	Accrued Annual & Sick Leave Payout	11,259	-	-	-	-	0.00%
Contractual Services:							
4-100-21100-3320-001	Maintenance & Service Contract - Drug Court	0	0	90,000	90,000	0	0.00%
4-100-21100-3310	Repairs & Maintenance	-	-	200	200	-	0.00%

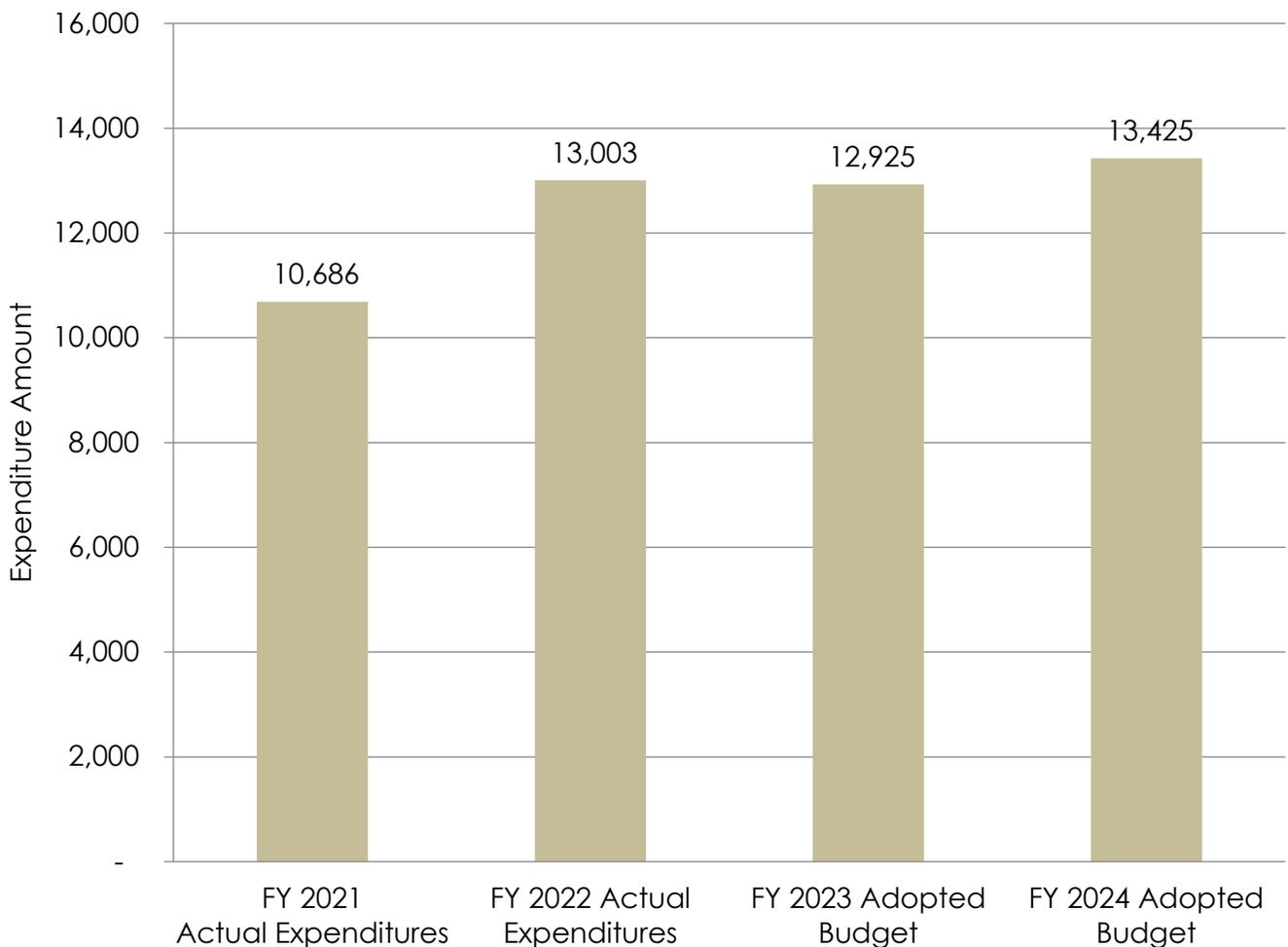
Circuit Court, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-21100-5210	Postal Service	110	-	150	150	-	0.00%
4-100-21100-5410	Lease/Purchase Equipment	-	-	-	-	-	0.00%
4-100-21100-5230	Telecommunications	721	747	750	750	0	0.00%
Materials and Supplies:							
4-100-21100-6001	Office Supplies	148	264	500	500	-	0.00%
4-100-21100-6012	Books & Supplies	-	-	100	100	-	0.00%
Capital Outlay:							
4-100-21100-8202	Furniture & Fixtures	-	-	-	-	-	0.00%
TOTAL CIRCUIT COURT EXPENDITURES:		47,177	58,314	182,382	184,343	1,753	0.96%

GENERAL DISTRICT COURT

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

General District Court



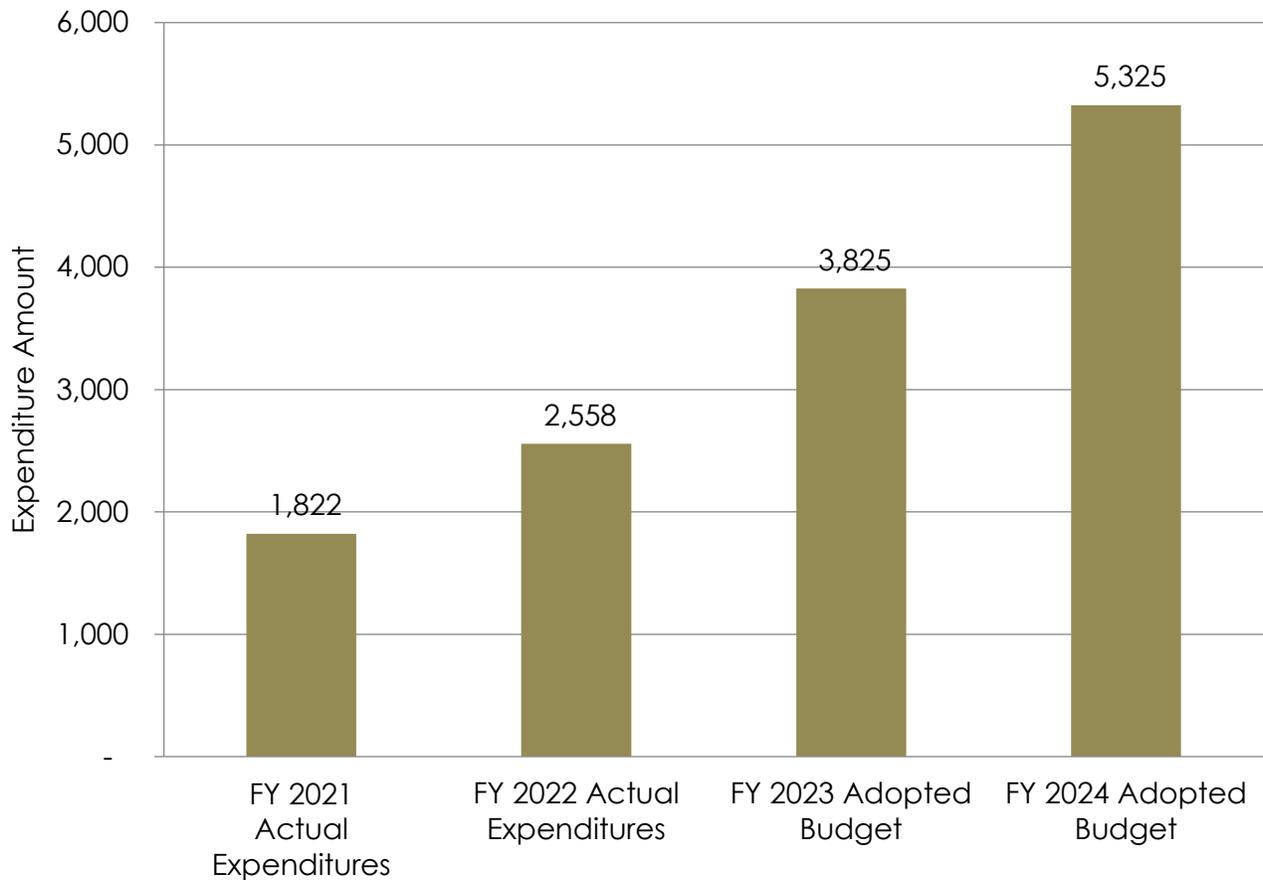
General District Court Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
General District Court (21200):							
Contractual Services:							
4-100-21200-3310	Repairs & Maintenance	-	-	200	200	-	0.00%
4-100-21200-3320	Maintenance Service Contract	4,096	4,796	3,500	4,000	500	14.29%
Operational Expenses:							
4-100-21200-5210	Postal Service	-	-	-	-	-	0.00%
4-100-21200-5230	Telecommunications	3,956	4,396	4,700	4,700	-	0.00%
4-100-21200-5410	Lease & Rentals	1,090	1,811	-	-	-	0.00%
4-100-21200-5810	Dues & Association Membership	125	25	125	125	-	0.00%
Materials and Supplies:							
4-100-21200-6001	Office Supplies	838	1,776	2,600	2,600	-	0.00%
4-100-21200-6004	Medical & Laboratory Supplies	275	-	400	400	-	0.00%
4-100-21200-6012	Books and Supplies	306	200	400	400	-	0.00%
Capital Outlay:							
4-100-21200-8202	Furniture & Fixtures	-	-	1,000	1,000	-	0.00%
TOTAL GENERAL DISTRICT COURT:		10,686	13,003	12,925	13,425	500	3.87%

MAGISTRATE'S OFFICE

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

Magistrate's Office



Magistrate's Office Expenditures

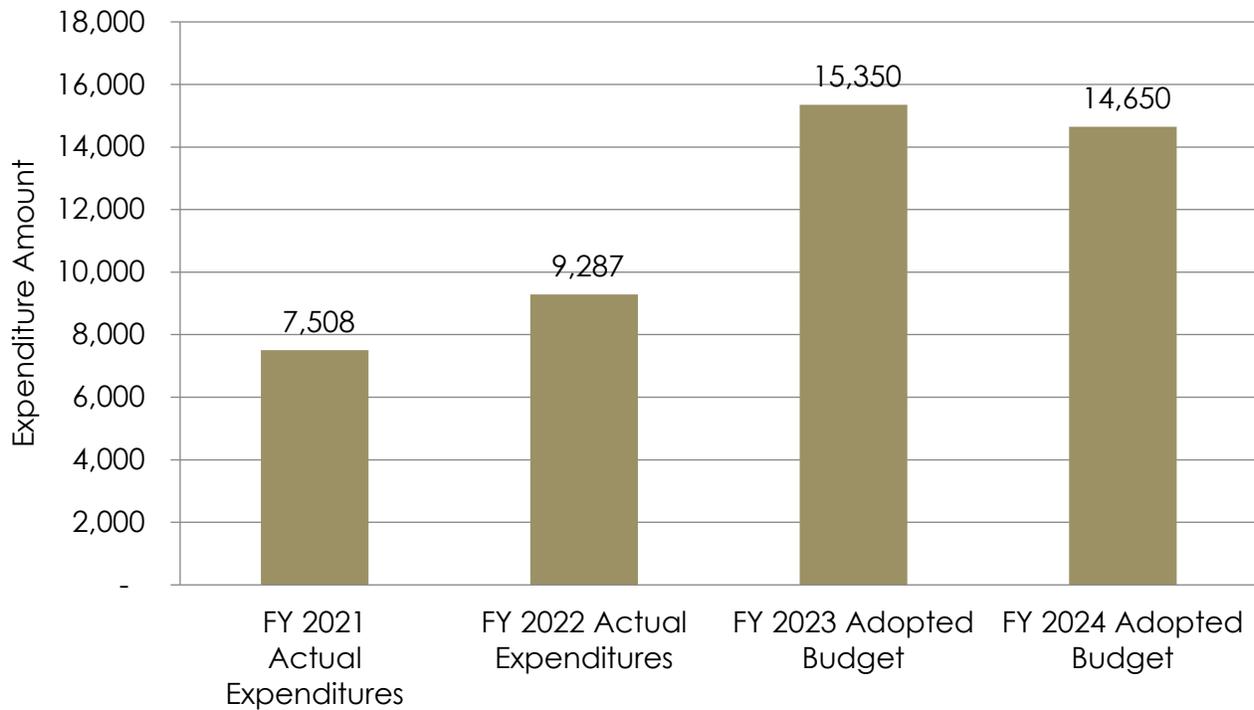
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
MAGISTRATES' OFFICE (21300):							
Contractual Services:							
4-100-21300-3310	Repairs & Maintenance	60	-	400	400	-	0.00%
Other Charges:							
4-100-21300-5230	Telecommunications	997	1,118	1,800	1,800	-	0.00%
4-100-21300-5810	Dues & Association Membership	25	25	25	25	-	0.00%
Materials and Supplies:							
4-100-21300-6001	Office Supplies	353	383	350	350	-	0.00%
4-100-21300-6012	Books and Subscriptions	386	444	350	550	200	57.14%
Capital Outlay:							
4-100-21300-8101	Machinery & Equipment	-	91	500	1,800	1,300	260.00%
4-100-21300-8202	Furniture & Fixtures	-	496	400	400	-	0.00%
TOTAL MAGISTRATES' OFFICE:		1,822	2,558	3,825	5,325	1,500	39.22%

JUVENILE & DOMESTIC RELATIONS COURT

The Shenandoah Juvenile & Domestic Relations Court is in the 26th Judicial District of Virginia. The Juvenile & Domestic Relations Court has jurisdiction in matters involving juveniles, delinquents, and children and families in need. In Virginia, a juvenile is any person under 18 years of age. The Juvenile & Domestic Relations Court hears matters involving juveniles, such as criminal or traffic matters. The court also hears juvenile delinquency cases, which include matters involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult.

Additionally, this court handles other matters involving the family such as custody, support, and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members. In addition to protecting the public and holding delinquent juveniles accountable, the court considers services needed to provide for rehabilitation. As a district court, this court does not conduct jury trials.

Juvenile / Domestic Relations

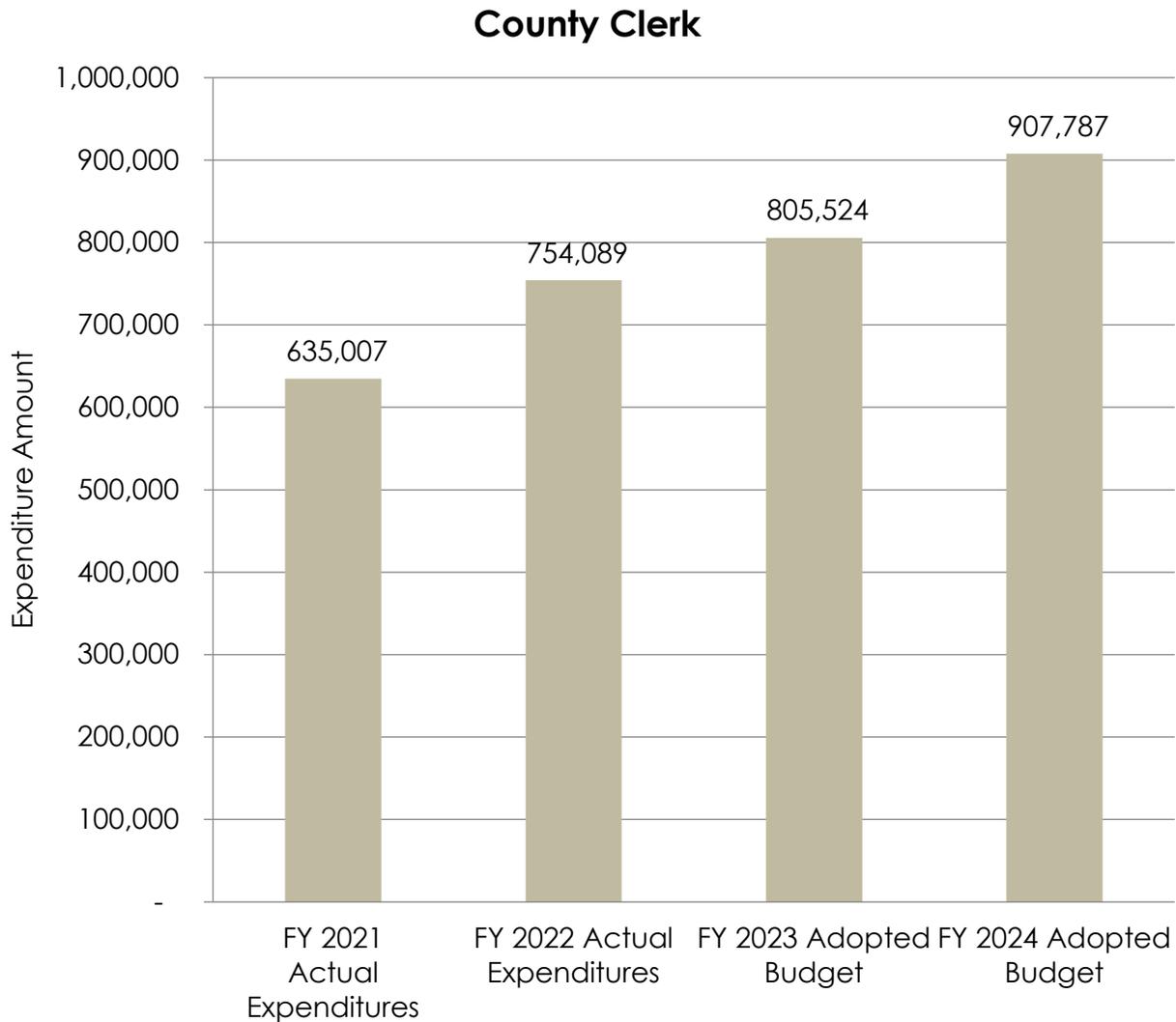


Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE/DOMESTIC RELATIONS (21500):							
Contractual Services:							
4-100-21500-3320	Maintenance & Service Contract	1,505	1,729	4,200	4,200	-	0.00%
Other Charges:							
4-100-21500-5210	Postal Service	-	-	600	300	(300)	-50.00%
4-100-21500-5230	Telecommunications	4,284	4,654	5,000	5,000	-	0.00%
4-100-21500-5540	Convention, Training, & Education	-	90	500	300	(200)	-40.00%
4-100-21500-5810	Dues & Association Membership	110	110	350	350	-	0.00%
Materials and Supplies:							
4-100-21500-6001	Office Supplies	338	879	1,200	1,000	(200)	-16.67%
4-100-21500-6004	Medical & Lab Supplies	1,270	1,728	2,000	2,000	-	0.00%
4-100-21500-6012	Books & Supplies	-	-	500	500	-	0.00%
Capital Outlay:							
4-100-21500-8202	Furniture & Fixtures	-	97	1,000	1,000	-	0.00%
Juvenile & Domestic Relations Administration (001):							
Materials and Supplies:							
4-100-21500-6001-001	Office Supplies	-	-	-	-	-	0.00%
4-100-21500-6012-001	Books & Supplies	-	-	-	-	-	0.00%
TOTAL JUVENILE/DOMESTIC RELATIONS:		7,508	9,287	15,350	14,650	(700)	-4.56%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK)

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



Clerk of the Circuit Court (County Clerk) Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY CLERK/CIRCUIT COURT (21600):</u>							
Salaries & Wages:							
4-100-21600-1100	Salaries & Wages – Regular	376,887	412,275	481,194	529,931	48,737	10.13%
4-100-21600-1200	Salaries & Wages - Overtime	-	-	-	14,300	14,300	100.00%
4-100-21600-1300	Salaries & Wages - Part-Time	34,817	35,055	35,000	35,396	396	1.13%
4-100-21600-1714	Jury & Jury Commissioners	5,737	14,255	8,000	8,000	-	0.00%
4-100-21600-1801	One Time Payment	6,750	-	-	-	-	0.00%
Employee Benefits:							
4-100-21600-2100	FICA/Medicare - Employer	29,767	36,323	40,101	43,248	3,147	7.85%
4-100-21600-2210	Virginia Retirement System	39,252	42,976	56,300	62,002	5,702	10.13%
4-100-21600-2215	Hybrid STD/LTD Premium	842	830	1,000	1,050	50	5.00%
4-100-21600-2310	Hospitalization Insurance	92,992	95,089	113,929	129,576	15,647	13.73%
4-100-21600-2400	Group Life Insurance	2,038	2,232	2,600	2,862	262	10.08%
4-100-21600-2600	Unemployment Insurance	363	362	400	583	183	45.75%
4-100-21600-2700	Workers' Compensation Insurance	262	259	300	315	15	5.00%
4-100-21600-2900	Accrued Annual and Sick Leave	879	57,249	-	6,210	6,210	100.00%

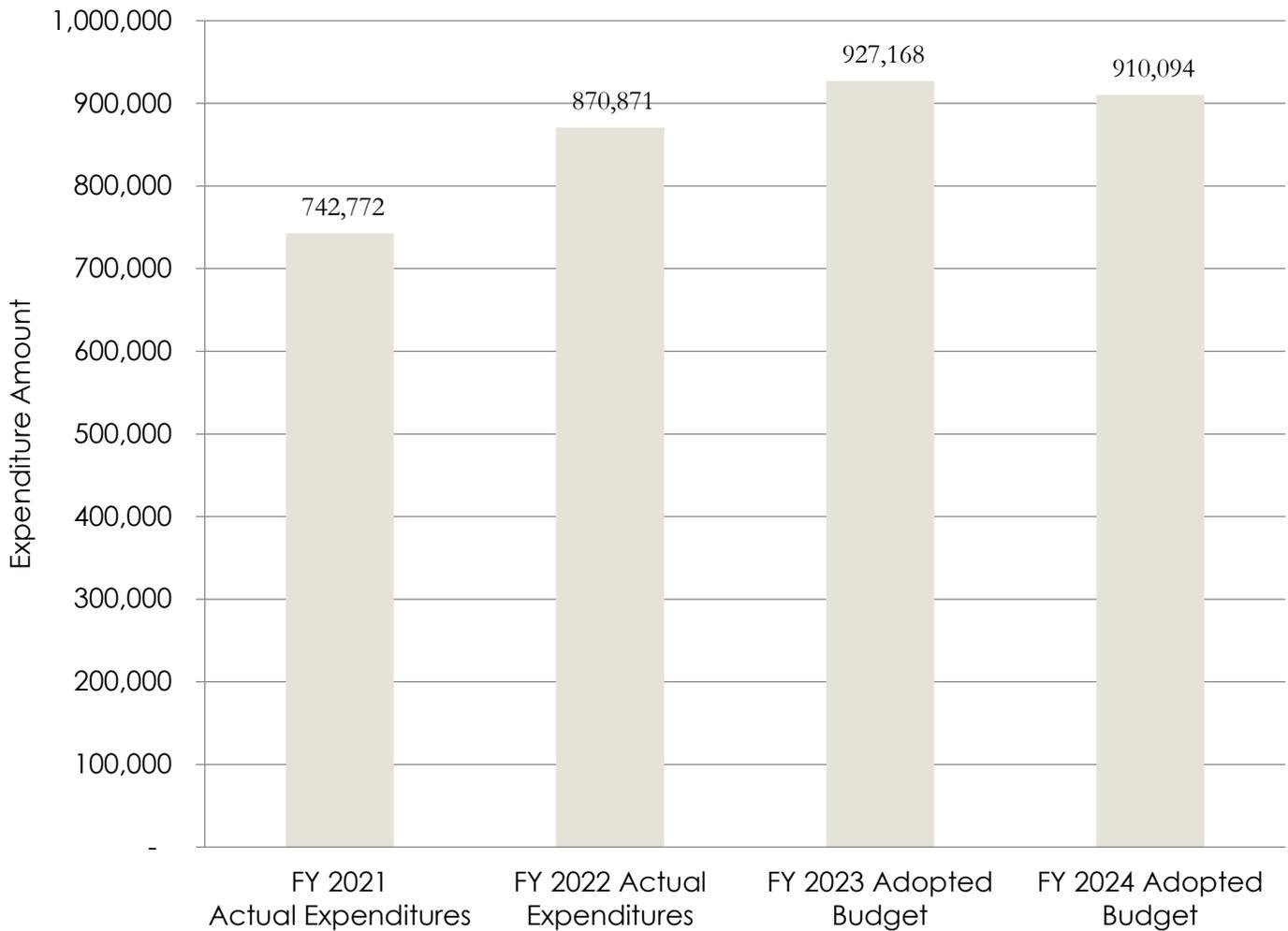
Clerk of the Circuit Court (County Clerk), Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-21600-3120	Professional Services (Audit)	4,361	3,101	4,000	4,000	-	0.00%
4-100-21600-3310	Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-21600-3320	Maintenance & Service Contract	21,810	29,812	37,000	44,609	7,609	20.56%
4-100-21600-3500	Printing	525	320	1,500	1,500	-	0.00%
Other Charges:							
4-100-21600-5210	Postal Service	2,721	3,757	4,000	4,000	-	0.00%
4-100-21600-5230	Telecommunications	9,969	14,762	13,200	13,200	-	0.00%
4-100-21600-5810	Dues & Association Membership	345	345	500	505	5	1.00%
4-100-21600-5897	Fees - Court Funds	-	-	500	500	-	0.00%
Materials and Supplies:							
4-100-21600-6001	Office Supplies	3,841	4,283	3,000	3,000	-	0.00%
4-100-21600-6004	Medical Supplies	511	-	1,000	1,000	-	0.00%
4-100-21600-6021	Record Books	436	141	1,000	1,000	-	0.00%
Capital Outlay:							
4-100-21600-8202	Furniture & Fixtures	(100)	662	500	500	-	0.00%
4-100-21600-8207	EDP Equipment	-	-	-	-	-	0.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		635,007	754,089	805,524	907,787	102,263	12.70%

SHERIFF – CIVIL PROCESS/COURT SERVICES

The Civil Process/Court Services Division of the Sheriff's Department is responsible for providing security for the Shenandoah County courts as well as serving all civil papers within Shenandoah County. This division also provides court security by the use of bailiffs for General District Court, Juvenile and Domestic Court and Circuit Court.

Sheriff - Civil Process/Court System



Sheriff – Civil Process/Court Security Expenditures

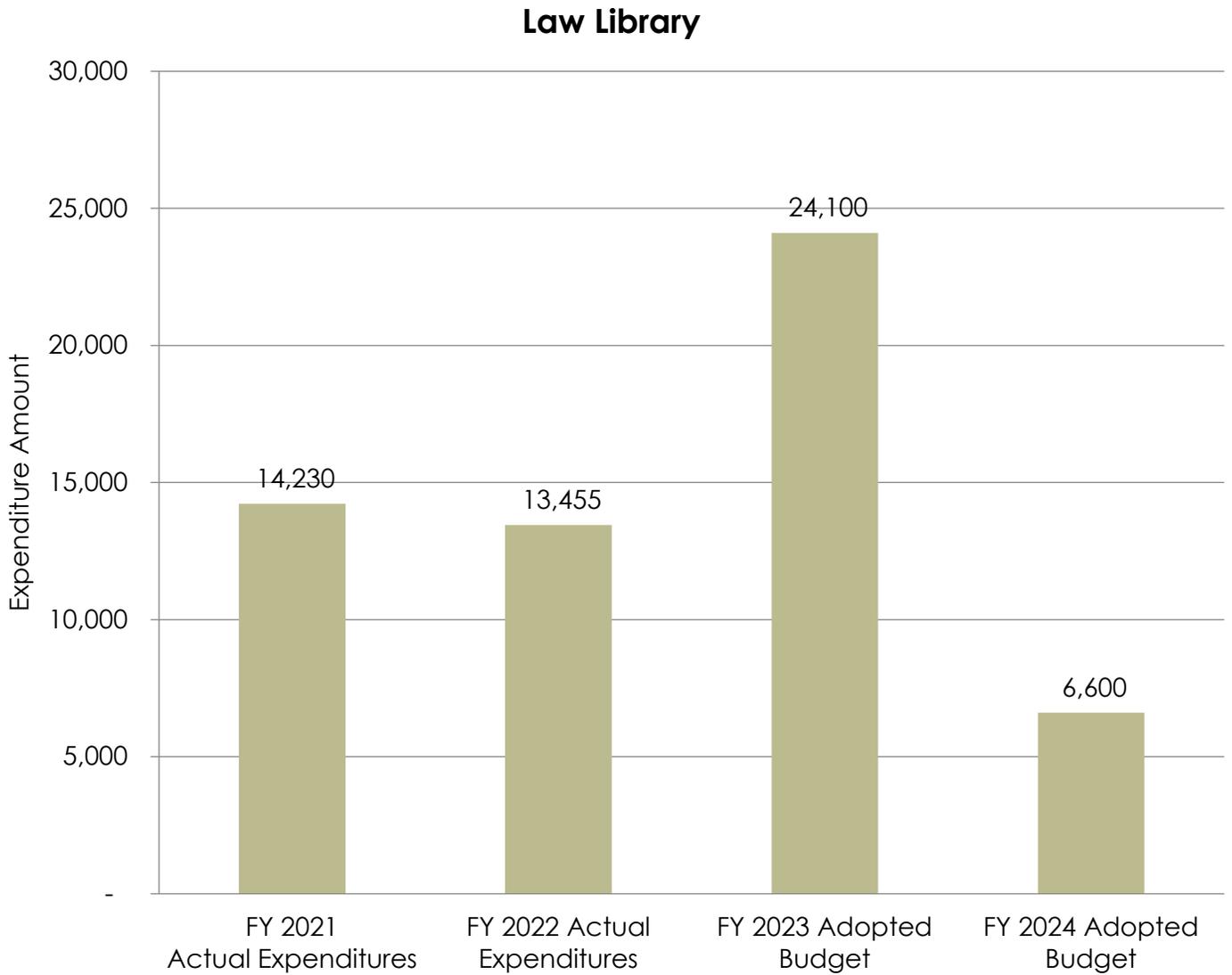
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - COURTS (21700):							
Salaries & Wages:							
4-100-21700-1100	Salaries & Wages – Regular	359,995	361,144	419,000	404,330	(14,670)	-3.50%
4-100-21700-1300	Salaries & Wages – Part-Time	173,546	264,816	258,720	281,770	23,050	8.91%
4-100-21700-1801	One Time Payment	8,625	-	-	-	-	0.00%
4-100-21700-1802	ARPA-Comp Board Bonus	-	21,000	-	-	-	0.00%
Employee Benefits:							
4-100-21700-2100	FICA/Medicare - Employer	42,412	50,870	51,846	52,488	642	1.24%
4-100-21700-2210	Virginia Retirement System	37,440	38,092	48,971	47,307	(1,664)	-3.40%
4-100-21700-2310	Hospitalization Insurance	81,545	78,680	99,500	72,098	(27,402)	-27.54%
4-100-21700-2400	Group Life Insurance	1,944	1,978	2,300	2,184	(116)	-5.04%
4-100-21700-2600	Unemployment Insurance	496	564	500	444	(56)	-11.20%
4-100-21700-2700	Workers' Compensation Insurance	10,155	12,197	10,500	12,807	2,307	21.97%
4-100-21700-2900	Accrued Annual and Sick Leave	-	5,743	-	-	-	0.00%
Contractual Services:							
4-100-21700-3310	Repairs and Maintenance	6,161	7,955	6,500	6,825	325	5.00%
4-100-21700-3320	Maintenance & Service Contract	5,665	5,687	5,700	5,710	10	0.18%

Sheriff – Civil Process/Court Security, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-21700-6008	Vehicles Supplies (Gas)	9,767	14,568	14,500	15,000	500	3.45%
4-100-21700-6009	Auto Repairs & Maintenance	15	27	365	365	-	0.00%
4-100-21700-6010	Police Supplies	1,900	2,382	5,566	5,566	-	0.00%
4-100-21700-6011	Uniforms and Wearing Apparel	3,108	2,068	3,200	3,200	-	0.00%
4-100-21700-8105	Motor Vehicles & Equipment	-	3,100	-	-	-	0.00%
4-100-27100-8207	EPD Equipment	-	-	-	-	-	0.00%
4-100-21700-8214	Site Improvements (Security)	-	-	-	-	-	0.00%
Capital Outlay							
4-100-21700-8101	Machinery & Equipment	-	-	-	-	-	0.00%
4-100-21700-8105	Transportation - Vehicle	-	-	-	-	-	0.00%
TOTAL SHERIFF - COURTS:		742,772	870,871	927,168	910,094	-17,074	-1.84%

LAW LIBRARY

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



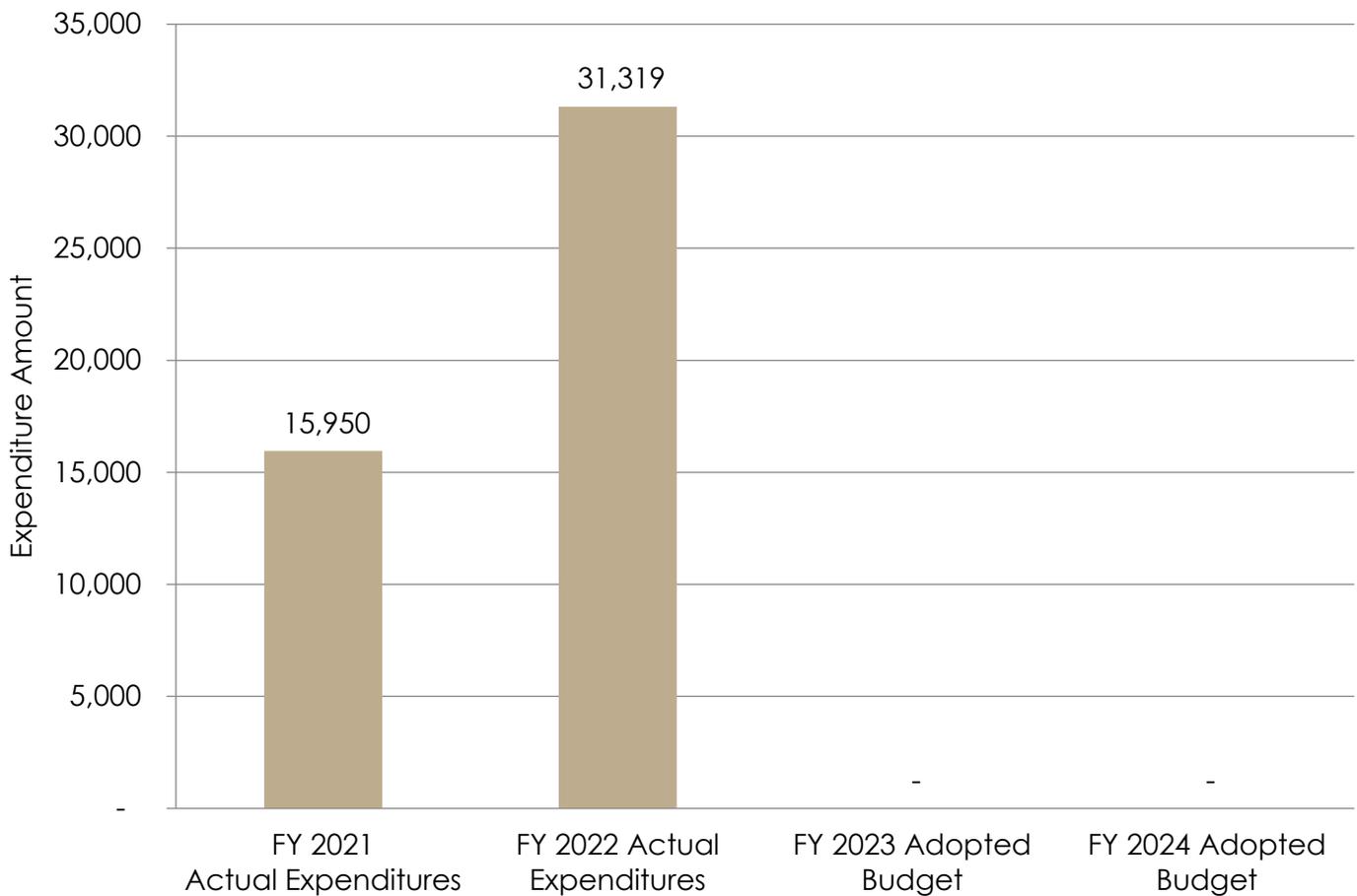
Law Library Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LAW LIBRARY (21800):</u>							
Contractual Services:							
4-100-21800-3320	Maintenance and Service Contracts	3,816	-	17,500	-	(17,500)	-100.00%
Other Charges:							
4-100-21800-5230	Telecommunications	538	480	600	600	-	0.00%
Materials and Supplies:							
4-100-21800-6012	Books & Supplies	9,876	12,975	6,000	6,000	-	0.00%
TOTAL LAW LIBRARY:		14,230	13,455	24,100	6,600	(17,500)	-72.61%

RECORDS RESTORATION

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

Record Restoration



Records Restoration Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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RECORDS RESTORATION (21910):

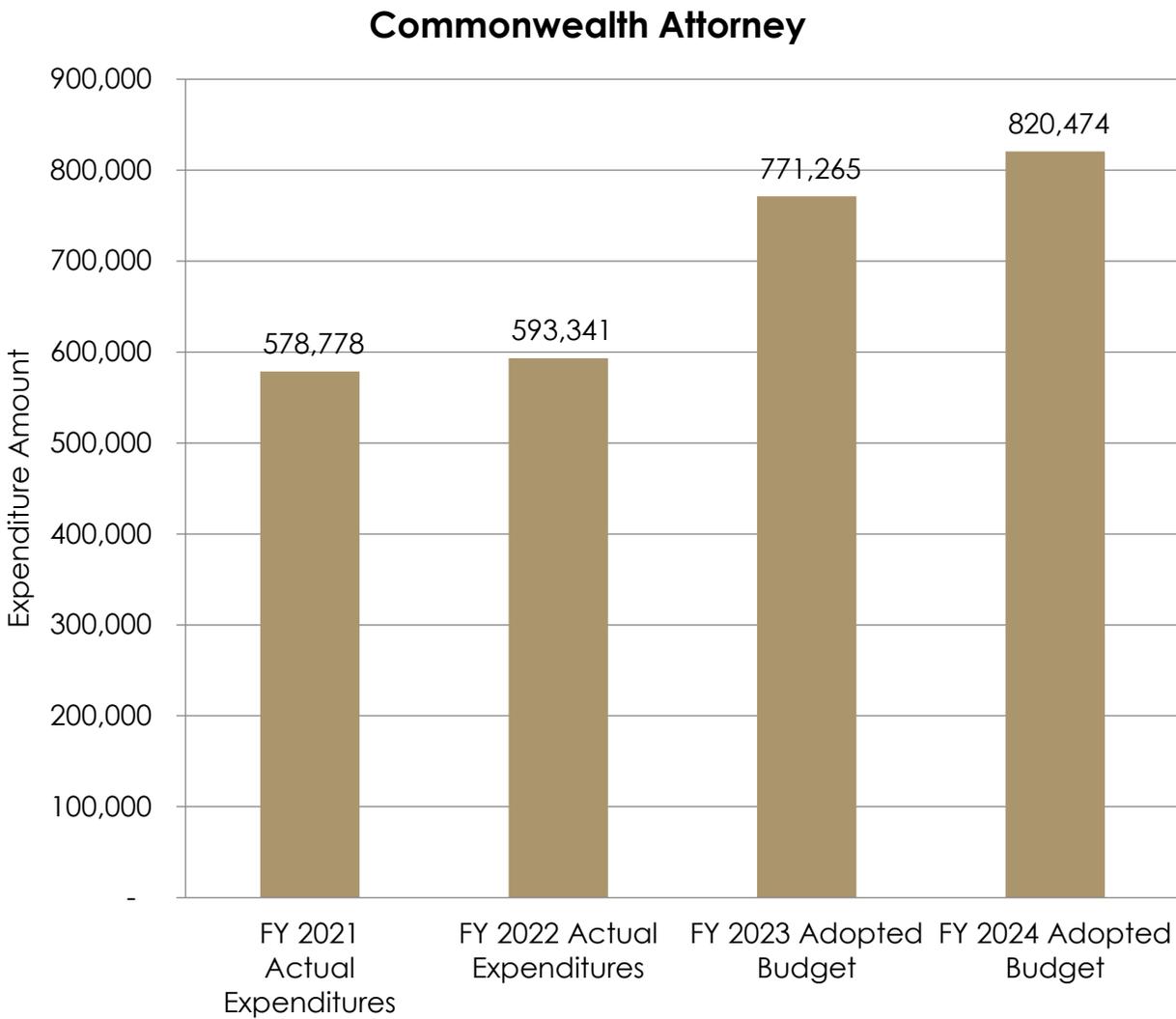
Contractual Services:

4-100-21910-3161	Microfilming	15,950	31,319	-	-	-	0.00%
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TOTAL RECORDS RESTORATION:		15,950	31,319	-	-	-	0.00%
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COMMONWEALTH'S ATTORNEY

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



Commonwealth's Attorney Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMONWEALTH'S ATTORNEY (22100):							
Salaries & Wages:							
4-100-22100-1100	Salaries & Wages – Regular	379,221	404,487	535,250	552,447	17,197	3.21%
4-100-22100-1801	One Time Payment	4,500	-	-	-	-	0.00%
Employee Benefits:							
4-100-22100-2100	FICA/Medicare - Employer	27,769	29,123	38,995	42,263	3,268	8.38%
4-100-22100-2210	Virginia Retirement System	38,854	42,030	62,620	64,637	2,017	3.22%
4-100-22100-2215	Hybrid STD/LTD Premium	396	900	500	525	25	5.00%
4-100-22100-2310	Hospitalization Insurance	71,642	79,899	105,000	130,975	25,975	24.74%
4-100-22100-2400	Group Life Insurance	2,017	2,182	2,750	2,984	234	8.51%
4-100-22100-2600	Unemployment Insurance	200	215	200	619	419	209.50%
4-100-22100-2700	Workers' Compensation Insurance	338	246	400	420	20	5.00%
4-100-22100-2900	Accrued Annual & Sick Leave	2,967	-	-	-	-	0.00%
Contractual Services:							
4-100-22100-3166	Contractual Services	4,014	5,330	3,000	3,000	-	0.00%
4-100-22100-3310	Repairs & Maintenance	-	259	250	250	-	0.00%
4-100-22100-3320	Maintenance & Service Contract	5,206	4,172	2,400	2,434	34	1.42%
4-100-22100-3500	Printing	-	-	-	-	-	0.00%

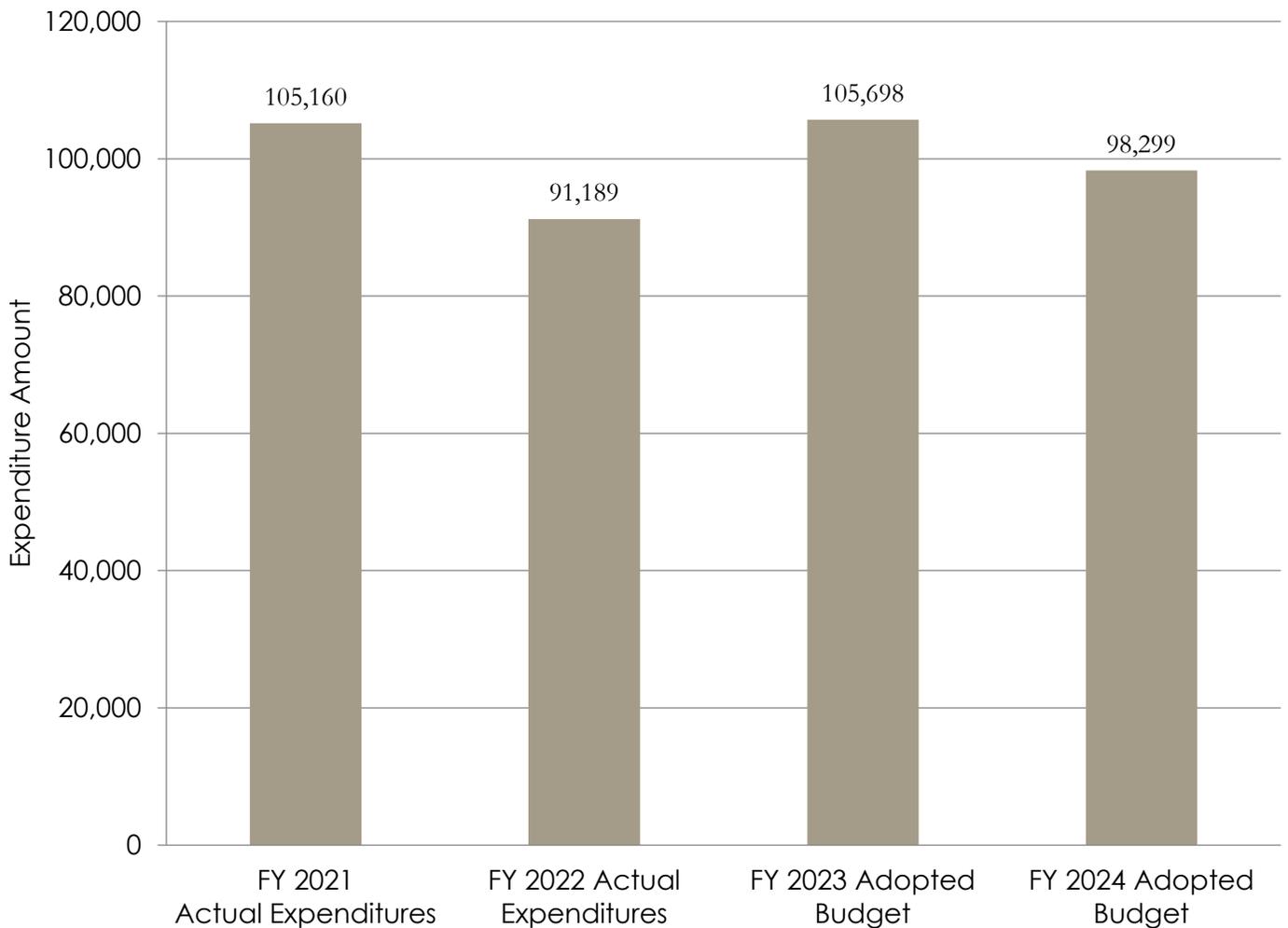
Commonwealth's Attorney, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-22100-5210	Postal Service	405	167	1,600	1,600	-	0.00%
4-100-22100-5230	Telecommunications	2,564	2,692	5,500	5,500	-	0.00%
4-100-22100-5540	Convention, Training, & Education	-	2,023	-	-	-	0.00%
4-100-22100-5810	Dues & Association Membership	955	2,735	1,500	1,500	-	0.00%
Materials and Supplies:							
4-100-22100-6001	Office Supplies	9,919	9,473	3,600	3,600	-	0.00%
4-100-22100-6012	Books & Supplies	6,899	7,407	4,700	4,720	20	0.43%
Capital Outlay:							
4-100-22100-8107	EDP Equipment	20,914	-	3,000	3,000	-	0.00%
TOTAL COMMONWEALTH'S ATTORNEY:		578,778	593,341	771,265	820,474	49,209	6.38%

VICTIM WITNESS PROGRAM

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

Victim Witness Program



Victim Witness Program Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VICTIM-WITNESS (22200):</u>							
Salaries & Wages:							
4-100-22200-1100	Salaries & Wages – Regular	55,255	54,183	54,183	54,183	-	0.00%
4-100-22200-1200	Salaries Overtime	-	-	-	-	-	0.00%
4-100-22200-1300	Salaries & Wages – Part-Time	19,047	7,208	17,661	6,720	(10,941)	-61.95%
4-100-22200-1801	One Time Payment	1,125	-	-	-	-	0.00%
Employee Benefits:							
4-100-22200-2100	FICA/Medicare - Employer	5,090	3,969	5,496	4,659	(837)	-15.23%
4-100-22200-2210	Virginia Retirement System	5,747	5,635	6,657	6,301	(356)	-5.34%
4-100-22200-2310	Hospitalization Insurance	17,428	17,462	19,061	22,344	3,283	17.23%
4-100-22200-2400	Group Life Insurance	298	293	300	293	(7)	-2.47%
4-100-22200-2500	VRS Health Insurance Credit	50	49	60	60	-	0.00%
4-100-22200-2600	Unemployment Insurance	61	47	60	60	(0)	-0.66%
4-100-22200-2700	Workers' Compensation Insurance	51	43	50	50	-	0.00%

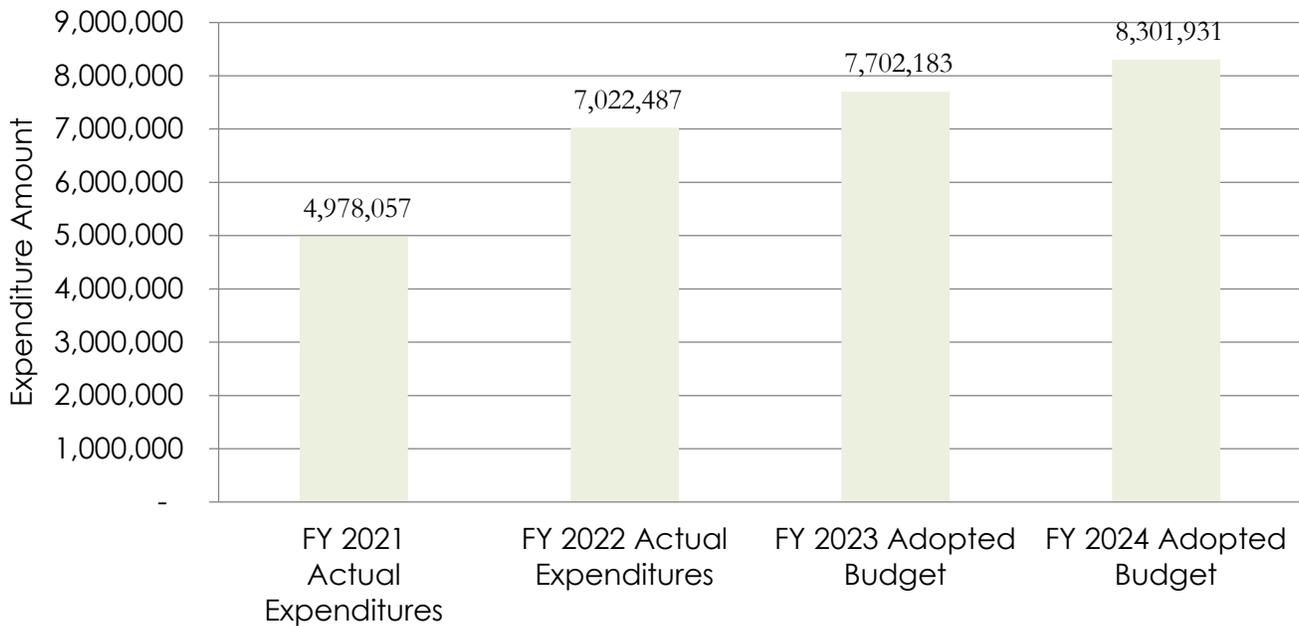
Victim Witness Program, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-22200-5210	Postage	235	275	160	350	190	118.75%
4-100-22200-5230	Telecommunications	-	255	240	240	-	0.00%
4-100-22200-5510	Mileage	-	369	420	730	310	73.81%
4-100-22200-5530	Food & Lodging	-	445	900	826	(74)	-8.22%
4-100-22200-5540	Travel (Convention & Education)	275	275	200	750	550	275.00%
4-100-22200-5810	Dues & Association Membership	250	250	250	450	200	80.00%
Materials and Supplies:							
4-100-22200-6001	Office Supplies	247.73	433.15	0	283	283	100.00%
4-100-22200-6014	Operating Supplies	-	-	-	-	-	0.00%
TOTAL VICTIM-WITNESS:		105,160	91,189	105,698	98,299	(7,399)	-7.00%

SHERIFF – LAW ENFORCEMENT

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

Sheriff - Law Enforcement



Sheriff – Law Enforcement Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - LAW ENFORCEMENT (31200):							
Salaries & Wages:							
4-100-31200-1100	Salaries & Wages – Regular	2,051,487	2,846,635	3,403,494	3,743,700	340,206	10.00%
4-100-31200-1200	Salaries & Wages - Overtime	218,966	294,870	265,000	328,750	63,750	24.06%
4-100-31200-1200-A	Specialized Training Stipend	-	-	-	-	-	100.00%
4-100-31200-1204	Salaries & Wages Holiday	56,437	76,844	80,163	93,542	13,379	16.69%
4-100-31200-1300	Salaries & Wages - Part-Time	107,587	111,705	156,064	119,366	(36,698)	-23.51%
4-100-31200-1700	Stipends - On-Call	24,395	26,908	30,654	32,186	1,532	5.00%
4-100-31200-1801	One Time Payment	43,875	-	-	-	-	0.00%
4-100-31200-1802	ARPA Comp Board Bonuses	-	147,000	-	-	-	0.00%
Employee Benefits:							
4-100-31200-2100	FICA/Medicare - Employer	175,418	252,732	301,056	301,087	31	0.01%
4-100-31200-2210	Virginia Retirement System	277,859	294,086	398,209	438,013	39,804	10.00%
4-100-31200-2215	Hybrid Premium	570	616	700	735	35	5.00%
4-100-31200-2310	Hospitalization Insurance	714,893	682,367	843,084	819,703	(23,381)	-2.77%
4-100-31200-2400	Group Life Insurance	14,426	15,270	17,549	20,216	2,667	15.20%
4-100-31200-2600	Unemployment Insurance	1,982	2,044	2,000	4,119	2,119	105.95%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2700	Workers' Compensation Insurance	66,336	63,105	65,000	68,250	3,250	5.00%
4-100-31200-2810	Clothing Allowance - Investigations	-	13,200	13,200	17,600	4,400	33.33%
4-100-31200-2820	Tuition Reimbursement	-	-	5,600	3,000	(2,600)	-46.43%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	28,232	42,975	25,000	25,000	-	0.00%
4-100-31200-2910	Bonus - LE Certified Deputies	-	-	-	-	-	100.00%
Contractual Services:							
4-100-31200-3110	Professional Health Services	3,525	3,786	6,000	14,980	8,980	149.67%
4-100-31200-3180	Contractual Services/Warrants	8,348	3,500	17,000	16,584	(416)	-2.45%
4-100-31200-3310	Repairs & Maintenance	72,889	78,859	75,000	100,000	25,000	33.33%
4-100-31200-3320	Maintenance & Service Contract	208,565	287,293	465,305	526,500	61,195	13.15%
4-100-31200-3600	Advertising	-	277	500	500	-	0.00%
Other Charges:							
4-100-31200-5210	Postal Service	1,040	901	1,500	1,500	-	0.00%
4-100-31200-5230	Telecommunications	94,293	94,030	100,100	104,104	4,004	4.00%
4-100-31200-5305	Auto Insurance	38,342	37,777	45,000	45,000	-	0.00%
4-100-31200-5309	Inland Marine Insurance	1,125	1,127	100	100	-	0.00%
4-100-31200-5435	Rental Postage Meter/Scale	186	558	530	528	(2)	-0.38%
4-100-31200-5510	Mileage	-	237	1,000	1,000	-	0.00%

Sheriff – Law Enforcement, Continued

PUBLIC SAFETY
GENERAL FUND

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-5530	Food & Lodging	27,701	49,807	62,000	62,000	-	0.00%
4-100-31200-5540	Convention, Training, & Education	13,850	31,519	31,400	31,400	-	0.00%
4-100-31200-5550	Extradition of Prisoners	365	1,551	4,500	4,500	-	0.00%
4-100-31200-5810	Dues & Association Membership	4,488	6,036	6,100	6,100	-	0.00%
Materials and Supplies:							
4-100-31200-6001	Office Supplies	8,694	10,634	10,000	10,862	862	8.62%
4-100-31200-6004	Medical Supplies	-	-	7,500	7,500	-	0.00%
4-100-31200-6008	Vehicles Supplies (Gas)	121,902	197,142	185,000	205,500	20,500	11.08%
4-100-31200-6009	Auto Repairs & Maintenance	1,015	922	2,500	2,500	-	0.00%
4-100-31200-6010	Police Supplies	85,592	115,732	155,000	155,000	-	0.00%
4-100-31200-6011	Uniforms and Wearing Apparel	11,578	11,094	21,500	22,600	1,100	5.12%
4-100-31200-6012	Books and Subscriptions	987	2,155	1,200	1,200	-	0.00%
4-100-31200-6030	Drug Dog	2,520	6,148	1,500	3,000	1,500	100.00%
Payment to Joint Operations:							
4-100-31200-7000	Training School	51,460	51,460	57,660	57,660	-	0.00%
4-100-31200-7001	Special Task Force	14,051	13,072	23,400	24,336	936	4.00%
4-100-31200-7002	Gang Grant	1,977	1,666	4,745	4,745	-	0.00%

Sheriff – Law Enforcement, Continued

PUBLIC SAFETY
GENERAL FUND

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-100-31200-8103	Communication Equipment	-	3,285	3,500	3,500	-	0.00%
4-100-31200-8105	Motor Vehicles & Equipment	5,580	851,767	338,306	350,409	12,103	3.58%
4-100-31200-8202	Furniture & Fixtures	501	-	900	900	-	0.00%
4-100-31200-8207	EDP Equipment	36,538	9,823	62,000	65,000	3,000	4.84%
4-100-31200-8101	Machinery & Equipment - Replacement	-	14,850	40,100	-	(40,100)	-100.00%
4-100-31200-8201	Machinery & Equipment - New	-	-	-	13,500	13,500	100.00%
4-100-31200-8204	Drug Dog Asset Purchase	-	-	-	12,500	12,500	100.00%
4-100-31200-8214	Range Site Improvements	2,212	1,653	2,100	2,100	-	0.00%
4-131-31200-0001	Asset Sharing Expenditures	102,945	-	-	-	-	0.00%
DMV Grant Program:							
Salaries & Wages:							
4-100-31200-1201	Salaries & Wages- Overtime - DMV	18,541	6,183	13,300	13,300	-	0.00%
Employee Benefits:							
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,316	455	1,017	1,017	-	0.00%
Materials and Supplies:							
4-100-31200-6010-009	Police Supplies - DMV Grant	0	0	0	9,875	9,875	100.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Bulletproof Vest Program							
Materials and Supplies:							
4-100-31200-6010-001	Police Supplies - Bulletproof Vest Grant	8,082	7,449	17,738	17,738	-	0.00%
Forestry Grant Program:							
Salaries & Wages:							
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	3,454	2,990	5,280	5,280	-	0.00%
Employee Benefits:							
4-100-31200-2102	FICA/Medicare - Employer - Forestry	237	223	404	404	-	0.00%
Public Defender Fees:							
Contractual Services:							
4-100-31200-3170-005	Professional Services - Public Defender	-	-	874	874	-	0.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Leadership Camp Program:							
Contractual Services:							
4-100-31200-3180-006	Contractual Services - Youth Camp	13,531	16,296	14,900	14,900	-	0.00%
Materials and Supplies:							
4-100-31200-6010-006	Police Supplies - Youth Camp	600	646	1,000	1,000	-	0.00%
Project Backpack Program:							
Materials and Supplies:							
4-100-31200-6010-008	Police Supplies - Project Backpack	7,397	2,645	10,150	10,150	-	0.00%
<u>Town of Edinburg Law Enforcement Services:</u>							
Salaries & Wages:							
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	84,169	90,396	94,916	102,523	7,607	8.01%
4-100-31200-1200-010	Salaries & Wages - Overtime - EPD	5,969	7,244	-	-	-	0.00%
4-100-31200-1801	One Time Payment	1,500	-	-	-	-	0.00%
4-100-31200-1802-010	ARPA Comp Board Bonues	-	6,000	-	-	-	0.00%
Employee Benefits:							
4-100-31200-2100-010	FICA/Medicare - Employer - EPD	7,166	8,202	7,261	7,843	582	8.02%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2210-010	Virginia Retirement System - EPD	8,740	9,377	11,105	11,996	891	8.02%
4-100-31200-2310-010	Hospitalization - EPD	17,232	17,196	18,823	18,324	(499)	-2.65%
4-100-31200-2400-010	Group Life - EPD	454	487	490	554	64	13.06%
4-100-31200-2600-010	Unemployment - EPD	61	53	100	113	13	13.00%
4-100-31200-2700-010	Workers' Compensation - EPD	3,001	3,070	3,000	3,224	224	7.47%
4-100-31200-2900-010	Accrued Annual & Sick Leave - EPD	-	-	-	-	-	0.00%
<u>Town of Toms Brook Law Enforcement Services:</u>							
4-100-31200-1100-013	Salaries & Wages – Regular - Toms Brook	17,743	-	45,198	47,458	2,260	5.00%
4-100-31200-1300-013	Salaries & Wages - Overtime - Toms Brook	-	8,517	-	-	-	0.00%
Employee Benefits:							
4-100-31200-2100-013	FICA/Medicare - Employer - Toms Brook	32	(32)	3,458	3,631	173	5.00%
4-100-31200-2210-013	Virginia Retirement System - Toms Brook	-	-	5,288	5,552	264	5.00%
4-100-31200-2310-013	Hospitalization - Toms Brook	-	-	9,412	10,589	1,177	12.50%
4-100-31200-2400-013	Group Life - Toms Brook	-	-	250	263	13	5.00%
4-100-31200-2600-013	Unemployment - Toms Brook	-	-	55	58	3	5.00%
4-100-31200-2700-013	Workers' Compensation - Toms Brook	-	-	950	998	48	5.00%

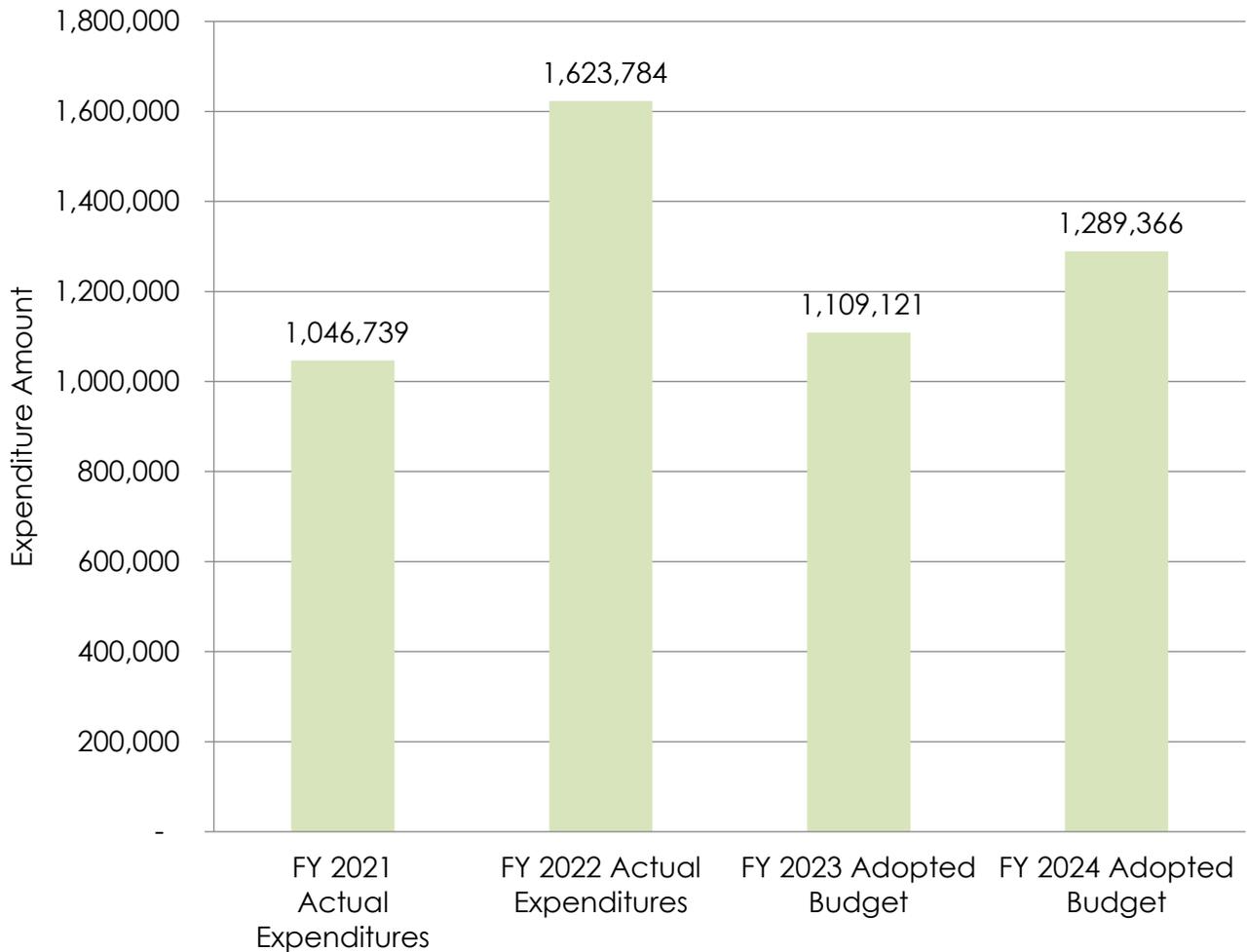
Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DCJS - SRO Grant							
Salaries & Wages:							
4-100-31200-1100-015	Salaries & Wages-Overtime - SRO	46,062	49,455	53,726	53,726	-	0.00%
Employee Benefits:							
4-100-31200-2100-015	FICA/Medicare - Employer - SRO Grant	3,578	4,752	4,110	4,110	0	0.00%
4-100-31200-2210-015	VRS - SRO Grant	4,773	5,143	6,286	6,286	0	0.00%
4-100-31200-2310-015	Hospitalization - SRO Grant	12,337	8,622	19,061	63,397	44,336	232.60%
4-100-31200-2400-015	Group Life - SRO Grant	248	267	290	290	0	0.04%
4-100-31200-2600-015	SRO - Unemployment	-	-	550	59	(491)	-89.25%
4-100-31200-2700-015	SRO - Worker's Compensation	-	-	1,080	1,134	54	5.00%
ICAC Grant							
4-100-31200-3180-016	Contractual Services-Crimes Against Children	7,099	7,000	7,000	7,000	-	0.00%
TOTAL SHERIFF- LAW ENFORCEMENT		4,978,057	7,022,487	7,702,183	8,270,961	599,748	7.79%

VOLUNTEER FIRE DEPARTMENT

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

Volunteer Fire & Rescue



Volunteer Fire Department Expenditures

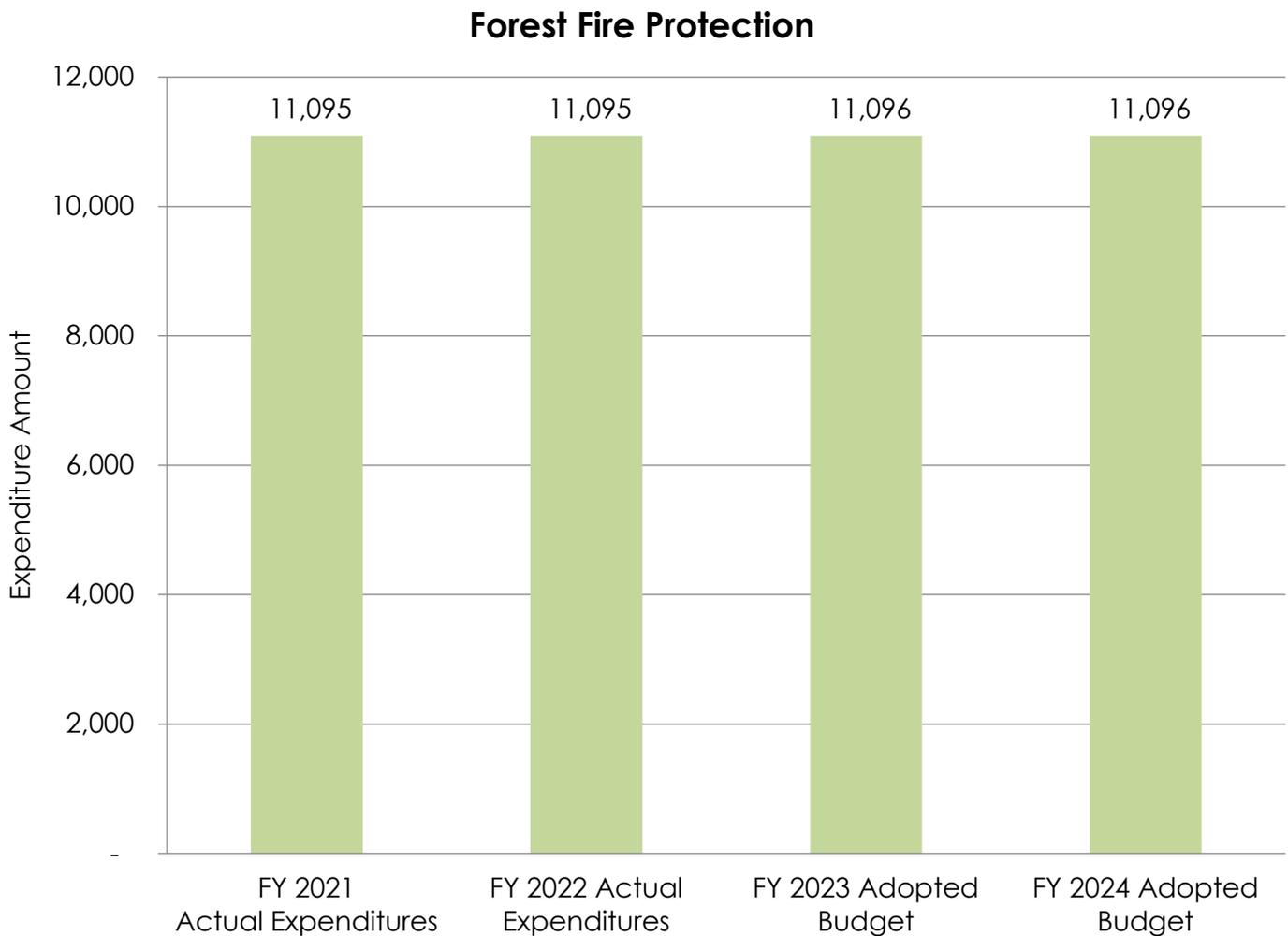
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER FIRE & RESCUE (32200):</u>							
Employee Benefits:							
4-100-32200-2510	Group Accident/Sickness Insurance	28,164	29,050	29,050	29,050	-	0.00%
4-100-32200-2700	Workers' Compensation Insurance	53,008	53,712	51,303	51,303	-	0.00%
Contractual Services:							
4-100-32200-3110	Professional Health Services	-	-	1,000	1,000	-	0.00%
4-100-32200-3180	Contractual Services	29	-	1,500	1,500	-	0.00%
4-100-32200-3310	Repairs & Maintenance	42,366	53,657	42,500	74,000	31,500	74.12%
4-100-32200-3320	Maintenance & Service Contracts	-	10,840	1,500	-	(1,500)	-100.00%
Other Charges:							
4-100-32200-5230	Telecommunications	55	53	-	-	-	0.00%
4-100-32200-5308	General Liability Insurance	132,909	368,809	170,300	200,000	29,700	17.44%
4-100-32200-5540	Convention, Training, & Education	18	1,380	14,400	9,050	(5,350)	-37.15%
4-100-32200-5640	Contributions	512,000	773,500	555,000	555,000	-	0.00%
4-100-32200-5641	State Fire Program Fund	90,952	101,426	91,766	103,215	11,449	12.48%
4-100-32200-5643	Four for Life Funds	91,764	52,000	35,449	52,000	16,551	46.69%
4-100-32200-5644	Lord Fairfax EMS Council	13,665	13,665	15,353	14,348	(1,005)	-6.55%

Volunteer Fire Department, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-32300-6002	Food Supplies	-	-	-	-	-	100.00%
4-100-32200-6008	Vehicles Supplies (Gas)	71,517	151,982	85,000	177,900	92,900	109.29%
4-100-32200-6009	Repairs and Maintenance Supplies	37	168	-	-	-	0.00%
4-100-32200-6011	Uniforms and Wearing Apparel	555	6,983	600	600	-	0.00%
4-100-32200-6012	Books & Supplies	5,534	-	8,000	12,000	4,000	50.00%
4-100-32200-6014	Operating Supplies	4,167	2,369	1,000	3,000	2,000	200.00%
Capital Outlay:							
4-100-32200-8101	Machinery and Equipment	-	4,189	5,400	5,400	-	0.00%
4-100-32200-8207	Computer Equipment & Hardware	-	-	-	-	-	0.00%
TOTAL VOLUNTEER FIRE & RESCUE:		1,046,739	1,623,784	1,109,121	1,289,366	180,245	16.25%

FOREST FIRE PROTECTION

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



Forest Fire Protection Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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FOREST FIRE EXTINCTION SERVICE (32400):

Other Charges:

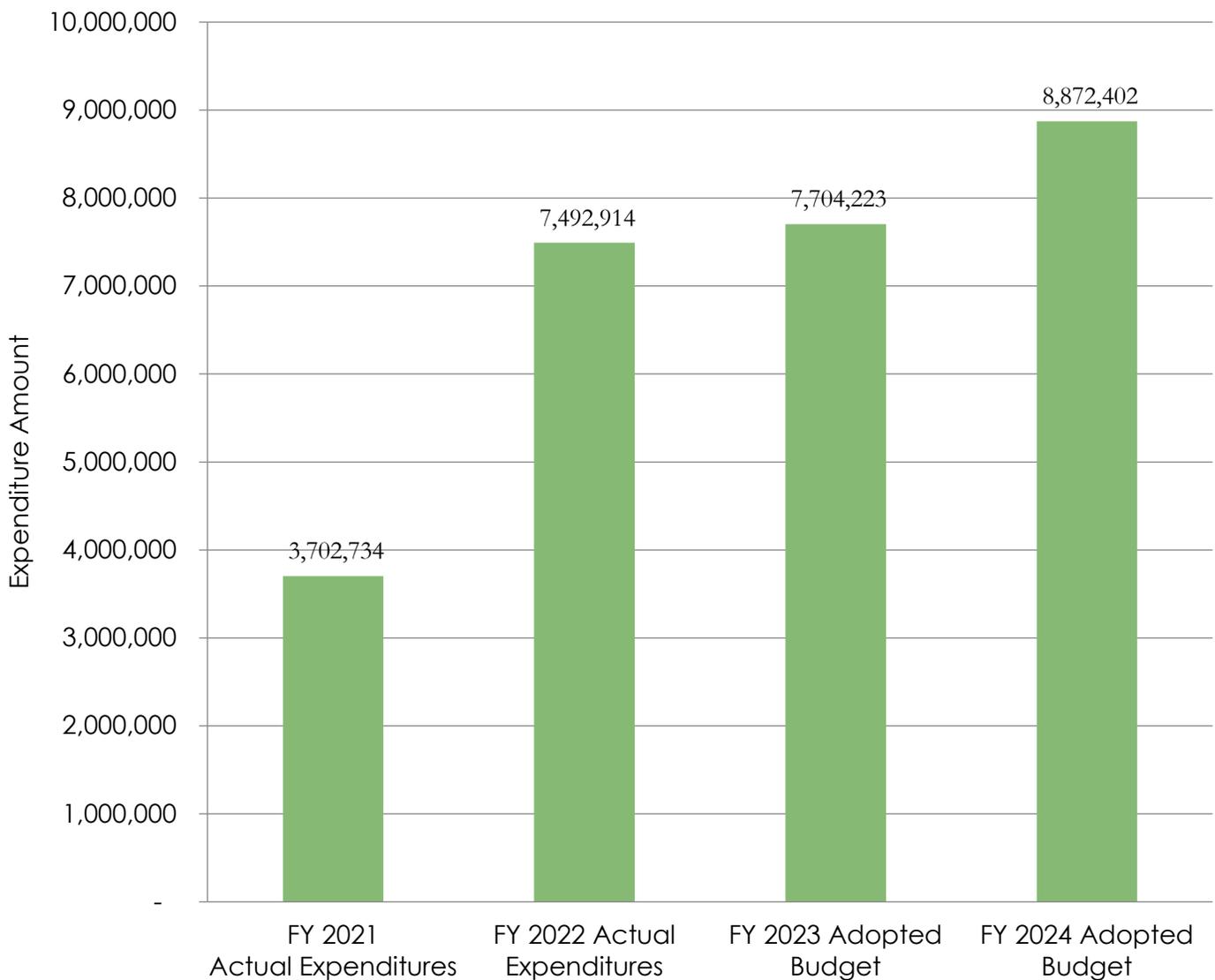
4-100-32400-5645	Support/State Forest Service	11,095	11,095	11,096	11,096	-	0.00%
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TOTAL FOREST FIRE EXTINCTION:		11,095	11,095	11,096	11,096	-	0.00%
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FIRE AND RESCUE

The Fire and Rescue Department consists of fifty uniform career staff and six office staff, who provide operational and other forms of support to the twelve volunteer fire and rescue companies operated by nearly 300 operational volunteer personnel. The Fire and Rescue Department complements and coordinates with the volunteer fire and rescue companies to deliver firefighting and emergency medical services within Shenandoah County.

Fire And Rescue



Fire and Rescue Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE/RESCUE (32500):</u>							
Salaries & Wages:							
4-100-32500-1100	Salaries & Wages – Regular	1,046,137	3,686,057	4,215,407	4,682,767	467,360	11.09%
4-100-32500-1100	Salaries & Wages - Stand-By Compensation	-	-	17,571	17,571	-	0.00%
4-100-32500-1200	Salaries & Wages – Overtime	684,634	1,013,740	505,105	819,000	313,895	62.14%
4-100-32500-1204	Salaries & Wages - Holiday Pay	-	12,868	180,624	207,077	26,453	14.65%
4-100-32500-1300	Salaries & Wages – Part-Time	16,964	8,341	20,000	22,878	2,878	14.39%
4-100-32500-1700	Stipend for Services	86,833	78,167	129,500	133,500	4,000	3.09%
4-100-32500-1801	One Time Payment	42,000	-	-	-	-	0.00%
4-100-32500-1802	ARPA Bonus	-	204,000	-	-	-	0.00%
Employee Benefits:							
4-100-32500-2100	FICA / Medicare - Employer	124,230	370,557	387,718	403,771	16,053	4.14%
4-100-32500-2210	Virginia Retirement System	303,250	381,589	490,252	541,120	50,868	10.38%
4-100-32500-2215	Hybrid STD/LTD Premium	356	313	500	525	25	5.00%
4-100-32500-2310	Hospitalization Insurance	770,617	862,992	1,033,111	1,121,386	88,275	8.54%

Fire And Rescue, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-2400	Group Life Insurance	15,747	19,814	22,763	25,287	2,524	11.09%
4-100-32500-2500	VRS Health Insurance Credit	2,624	3,282	2,951	3,446	495	16.78%
4-100-32500-2600	Unemployment Insurance	2,210	2,398	2,000	5,151	3,151	157.55%
4-100-32500-2700	Workers' Compensation Insurance	108,147	113,738	110,000	119,424	9,424	8.57%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	4,507	103,883	-	-	-	0.00%
Contractual Services:							
4-100-32500-3110	Professional Health Services	38,104	35,131	42,000	45,000	3,000	7.14%
4-100-32500-3150	Professional Services	113	-	33,000	33,000	-	0.00%
4-100-32500-3310	Repairs & Maintenance	5,241	75,188	27,000	27,000	-	0.00%
4-100-32500-3320	Maintenance & Service Contract	65,946	49,219	80,800	67,784	(13,016)	-16.11%
4-100-32500-3500	Printing	160	729	2,000	2,000	-	0.00%
Other Charges:							
4-100-32500-5210	Postal Service	335	369	300	300	-	0.00%
4-100-32500-5230	Telecommunications	11,038	11,125	11,000	14,000	3,000	27.27%
4-100-32500-5305	Auto Insurance	7,919	9,046	9,500	9,500	-	0.00%
4-100-32500-5309	Contractor Equipment Insurance	121	87	200	200	-	0.00%
4-100-32500-5410	Lease/Purchase of Equipment	48	-	-	-	-	0.00%
4-100-32500-5510	Mileage	-	99	250	200	(50)	-20.00%

Fire And Rescue, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-5530	Food & Lodging	8,665	12,690	14,000	14,000	-	0.00%
4-100-32500-5540	Convention, Training, & Education	7,964	16,328	37,000	37,000	-	0.00%
4-100-32500-5810	Dues & Association Membership	1,225	1,447	2,400	1,833	(567)	-23.63%
Materials and Supplies:							
4-100-32500-6001	Office Supplies	3,025	3,604	4,000	4,000	-	0.00%
4-100-32500-6002	Food Supplies	904	841	1,000	1,000	-	0.00%
4-100-32500-6004	Medical & Lab Supplies	54,579	61,288	57,000	62,500	5,500	9.65%
4-100-32500-6008	Vehicles Supplies (Gas)	25,674	55,039	30,000	58,000	28,000	93.33%
4-100-32500-6009	Auto Repairs & Maintenance	3,687	2,664	12,000	12,000	-	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	112,478	43,564	60,000	128,225	68,225	113.71%
4-100-32500-6012	Books & Supplies	299	3,000	2,200	3,000	800	36.36%
4-100-32500-6013	Training Supplies	-	-	-	-	-	0.00%
4-100-32500-6014	Operating Supplies	8,170	8,218	17,500	23,500	6,000	34.29%
4-100-32500-6014-011	Operating Supplies-Community Grant	11,699	-	5,000	-	(5,000)	-100.00%

Fire And Rescue, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-100-32500-8101	Machinery and Equipment	41,648	59,448	33,962	57,440	23,478	69.13%
4-100-32500-8102	Furniture and Fixtures	3,052	-	-	-	-	0.00%
4-100-32500-8105	Motor Vehicles and Equipment	1,200	-	-	121,000	121,000	100.00%
4-100-32500-8108	Motor Vehicle Replacement	-	146,334	-	-	-	0.00%
4-100-32500-8207	EDP Equipment	-	-	73,100	15,508	(57,592)	-78.79%
<i>Local Emergency Management Program Grant (LEMPG):</i>							
Other Charges:							
4-100-32500-1700-001	Stipends	5,000	5,000	5,000	6,000	1,000	20.00%
4-100-32500-5230-001	Telecommunications -LEMPG	4,271	5,747	4,500	4,500	-	0.00%
4-100-32500-5530-001	Food & Lodging - LEMPG	-	540	1,000	1,000	-	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	-	325	1,000	1,000	-	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	-	-	-	-	-	0.00%
Materials and Supplies:							
4-100-32500-6014-001	Operating Supplies - LEMPG	14,357	11,838	12,009	11,009	(1,000)	-8.33%
4-100-32500-6001-001	Office Supplies - LEMPG	-	209	-	-	-	0.00%

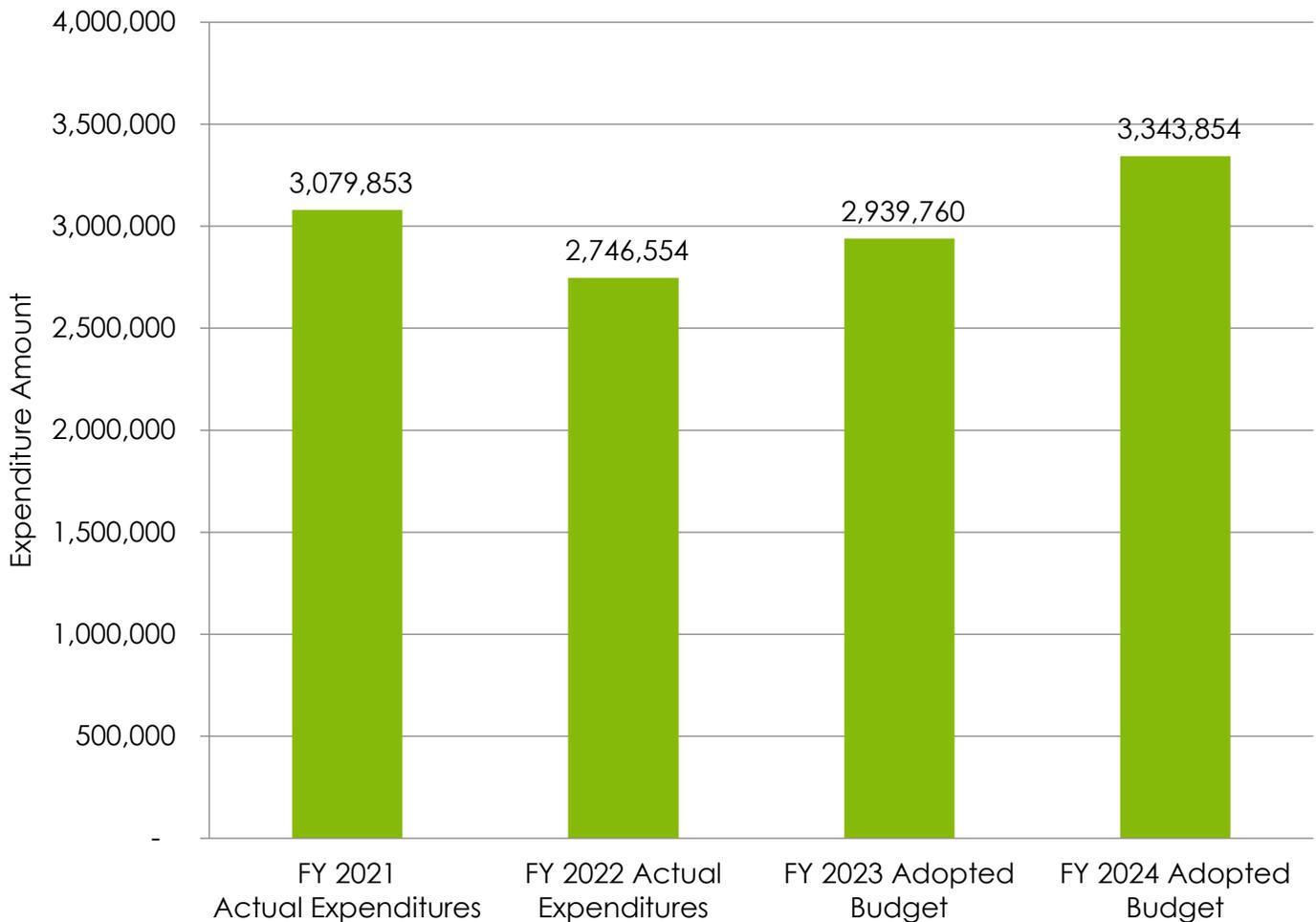
Fire And Rescue, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Grants:							
4-100-32500-3150-002	Professional Svcs - VFCA Safer Grant	-	3,500	-	-	-	0.00%
4-100-32500-6013-010	Other Operating Supplies - CPSC	13,720	1,280	-	-	-	0.00%
4-100-32500-6014-011	Other Operating Supplies - Walmart Grant	2,004	-	-	-	-	0.00%
4-100-32500-6014-061	Other Operating Supplies - VDEM SHSP Grant	28,594	755	-	-	-	0.00%
TOTAL FIRE/RESCUE:		3,702,734	7,492,914	7,704,223	8,872,402	1,168,179	15.16%

ADULT CORRECTIONS AND DETENTION

The Adult Corrections and Detention reflects the contributions made to the Rappahannock Shenandoah Warren (RSW) Regional Jail. The Board of Supervisors acted in 2009 to join a regional facility and the regional jail became operational in July 2014. The construction of the regional jail included a 50% reimbursement from the Commonwealth of Virginia. The state reimbursement resulted in \$33,981,671. The debt payment associated with the construction is included in the budgeted appropriation.

Adult Corrections And Detention

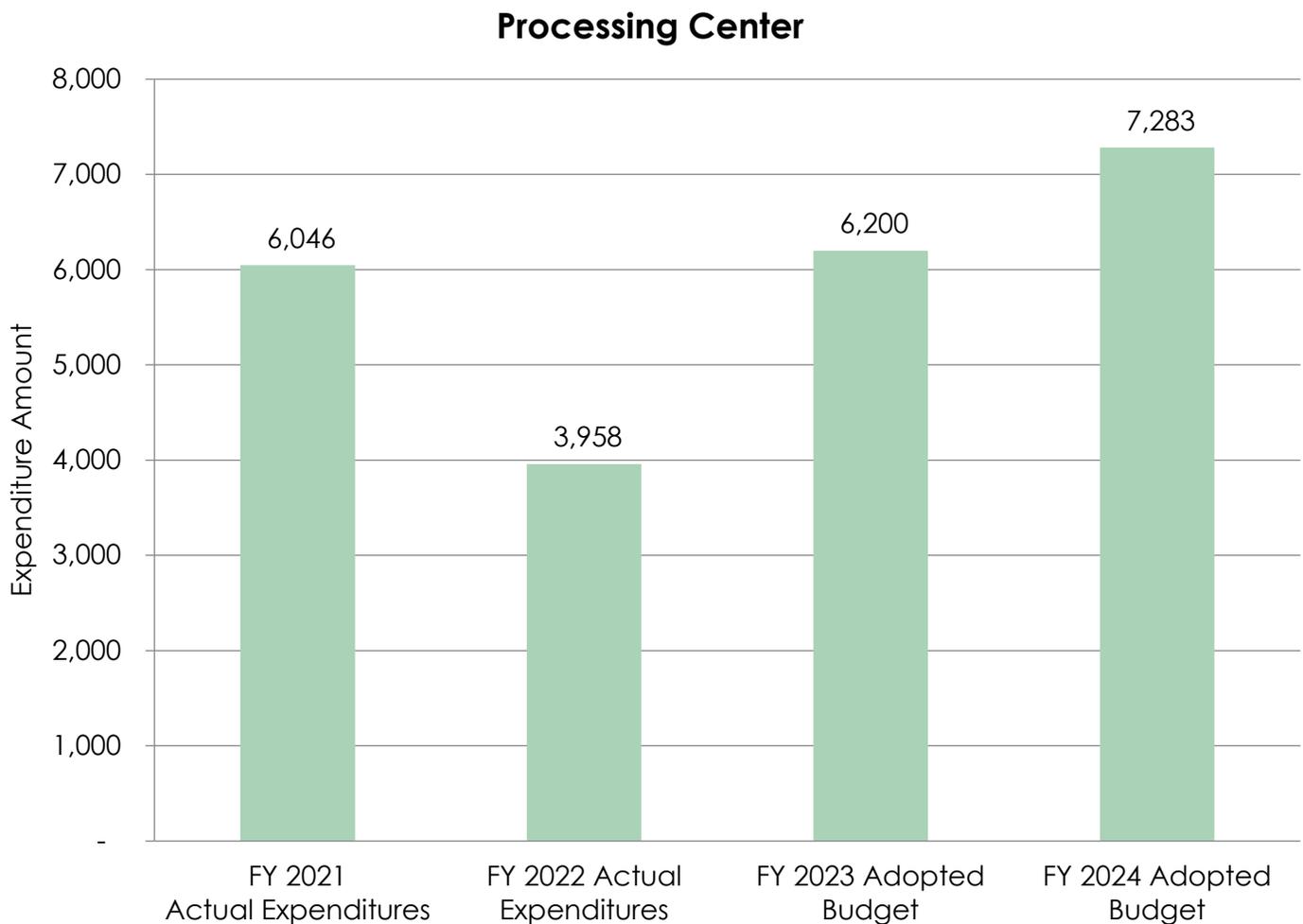


Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ADULT CORRECTIONS & DETENTION (33100):							
4-100-33100-5851	Contribution to RSW Regional Jail	3,079,853	2,746,554	2,939,760	3,343,854	404,094	13.75%
TOTAL ADULT CORRECTIONS & DETENTION:		3,079,853	2,746,554	2,939,760	3,343,854	404,094	13.75%

PROCESSING CENTER

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



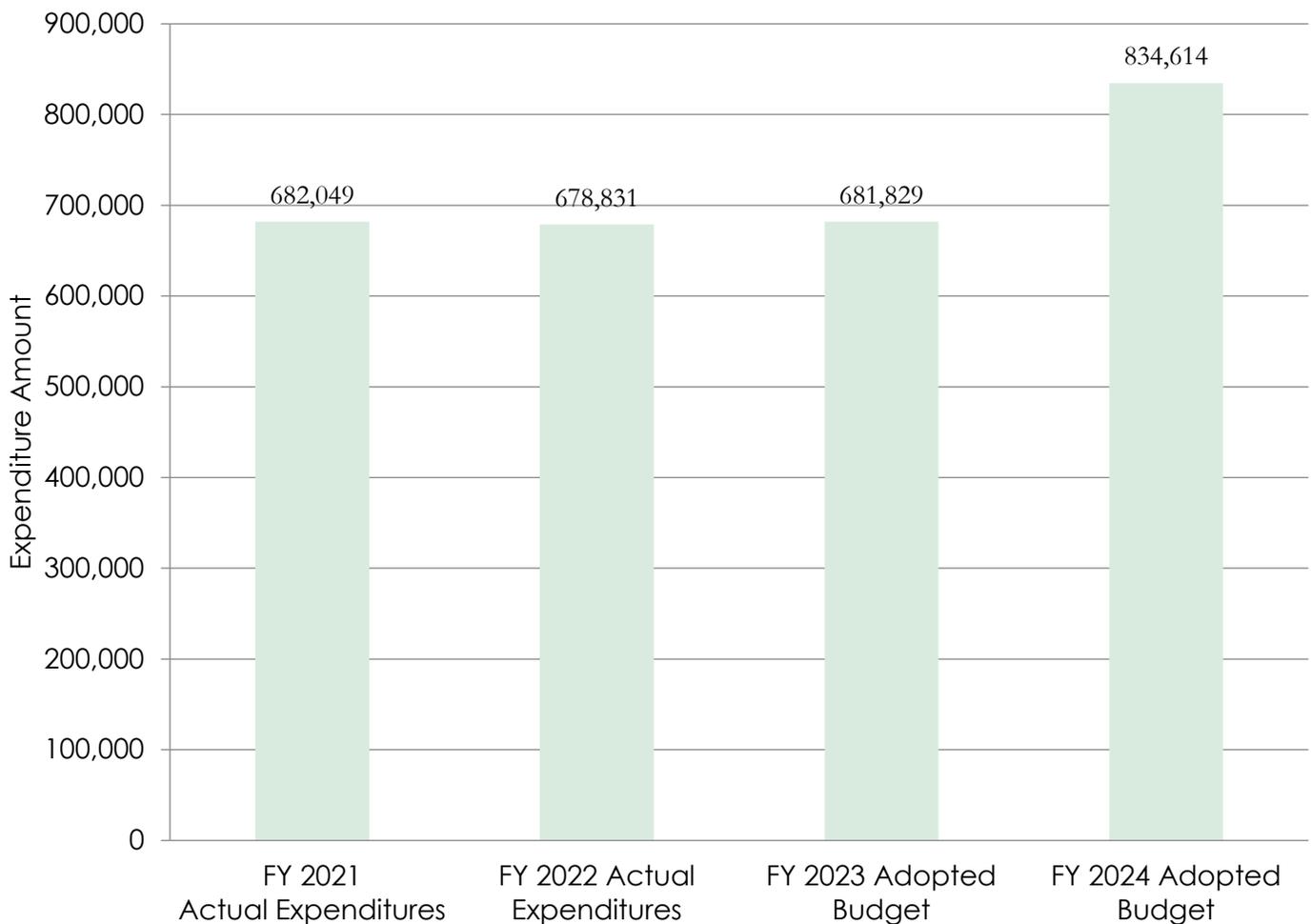
Processing Center Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PROCESSING CENTER (33200):							
Contractual Services:							
4-100-33200-3180	Contractual Services	-	-	-	-	-	0.00%
4-100-33200-3310	Repair & Maintenance Services	-	-	100	100	-	0.00%
4-100-33200-3320	Maintenance & Service Contracts	4,276	2,318	4,300	5,383	1,083	25.19%
Other Charges:							
4-100-33200-5130	Water & Sewer	1,171	991	1,000	1,000	-	0.00%
4-100-33200-5230	Telecommunications	598	649	700	700	-	0.00%
Materials and Supplies:							
4-100-33200-6007	Repair & Maintenance Supplies	-	-	100	100	-	0.00%
TOTAL PROCESSING CENTER:		6,046	3,958	6,200	7,283	1,083	17.47%

JUVENILE PROBATION

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

Juvenile Probation & Detention



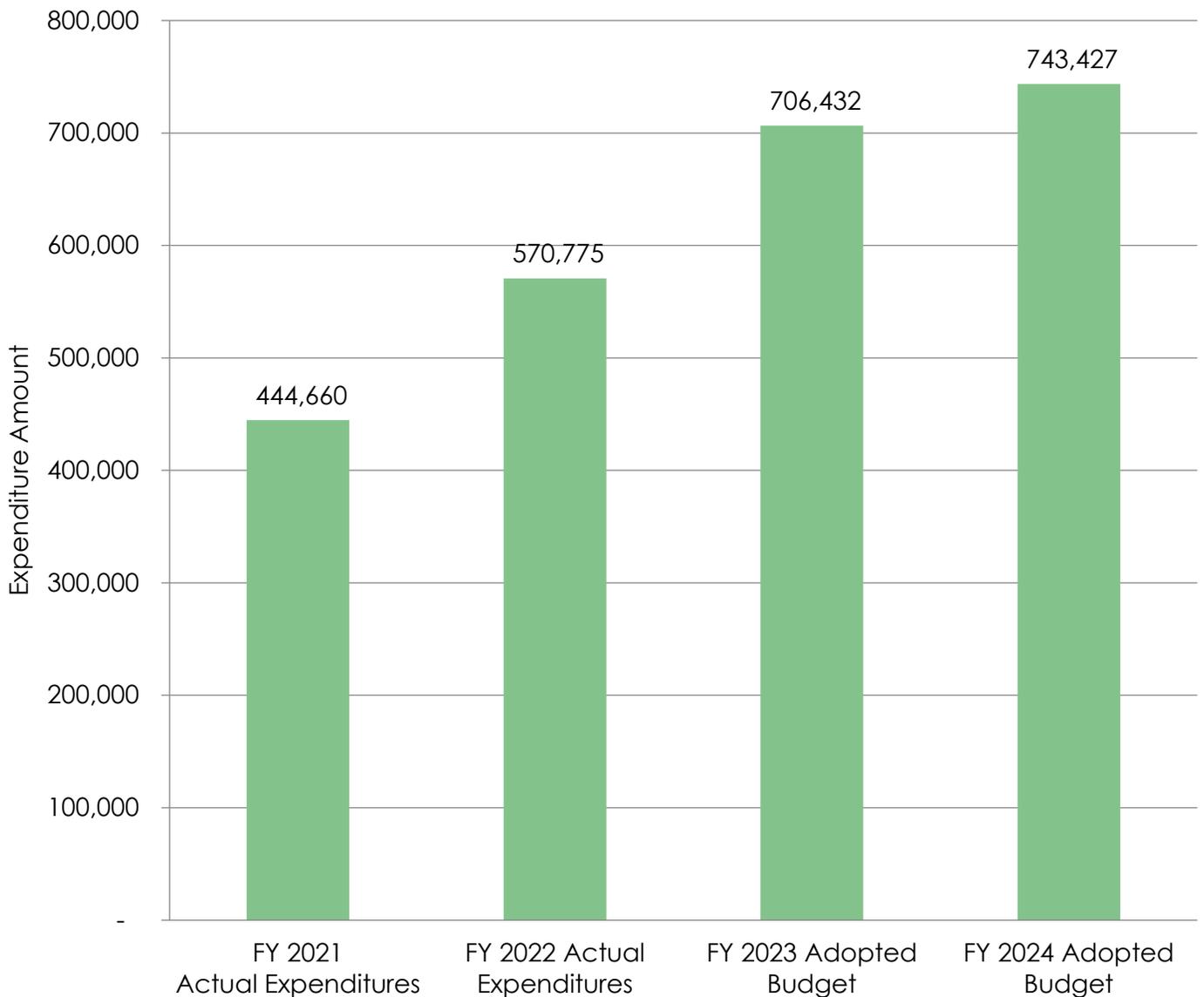
Juvenile Probation Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE PROBATION & DETENTION (33300):							
Other Charges:							
4-100-33300-5230	Telecommunications	1,395	1,526	2,500	2,500	-	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	645,210	646,566	645,279	796,310	151,031	23.41%
Materials and Supplies:							
4-100-33300-6001	Office Supplies	342	90	300	300	-	0.00%
4-100-33300-6004	Medical & Laboratory Supplies	-	-	-	2,000	2,000	100.00%
4-100-33300-8202	Furniture & Fixtures	-	-	250	-	(250)	-100.00%
Virginia Juvenile Community Crime Control Act (VJCCCA) Program:							
Contractual Services:							
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	32,873	27,443	31,200	31,204	4	0.01%
Other Charges:							
4-100-33300-5230-001	Telecommunications -VJCCCA	2,228	2,375	2,300	2,300	-	0.00%
Materials and Supplies:							
4-100-33300-6001-001	Office Supplies - VJCCCA	-	-	-	-	-	0.00%
TOTAL JUVENILE PROBATION & DETENTION:		682,049	678,831	681,829	834,614	152,785	22.41%

BUILDING INSPECTIONS

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

Building Inspections



Building Inspections Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BUILDING INSPECTIONS (34410):							
Salaries & Wages:							
4-100-34410-1100	Salaries & Wages – Regular	271,840	360,779	466,000	430,637	(35,363)	-7.59%
4-100-34410-1700	Stipends	551	2,292	1,300	1,300	-	0.00%
4-100-34410-1801	One Time Payment	4,500	-	-	-	-	0.00%
Employee Benefits:							
4-100-34410-2100	FICA/Medicare - Employer	19,954	26,620	35,750	32,944	(2,806)	-7.85%
4-100-34410-2210	Virginia Retirement System	28,554	37,341	54,200	50,083	(4,117)	-7.60%
4-100-34410-2215	Hybrid STD/LTD Premium	923	1,747	1,000	1,050	50	5.00%
4-100-34410-2310	Hospitalization Insurance	65,636	71,210	99,832	122,403	22,571	22.61%
4-100-34410-2400	Group Life Insurance	1,483	1,939	2,515	2,325	(190)	-7.55%
4-100-34410-2500	VRS Health Insurance Credit	247	323	350	368	18	5.14%
4-100-34410-2600	Unemployment Insurance	228	298	250	474	224	89.60%
4-100-34410-2700	Workers' Compensation Insurance	6,119	4,006	6,250	6,563	313	5.01%
4-100-34410-2900	Accrued Annual and Sick Leave	2,976	-	-	24,970	24,970	100.00%

Building Inspections, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-34410-3150	Professional Services	-	-	-	-	-	0.00%
4-100-34410-3310	Repairs and Maintenance	1,887	392	1,200	2,000	800	66.67%
4-100-34410-3320	Maintenance & Service Contract	6,657	6,699	6,500	6,500	-	0.00%
4-100-34410-3500	Printing	128	150	400	400	-	0.00%
4-100-34410-3600	Advertising	-	-	160	160	-	0.00%
Other Charges:							
4-100-34410-5210	Postal Service	331	437	1,000	1,000	-	0.00%
4-100-34410-5230	Telecommunications	3,909	3,742	3,000	3,000	-	0.00%
4-100-34410-5305	Auto Insurance	2,988	2,518	3,200	3,200	-	0.00%
4-100-34410-5510	Mileage	-	314	500	650	150	30.00%
4-100-34410-5530	Food & Lodging	-	452	1,000	1,000	-	0.00%
4-100-34410-5540	Convention, Training, & Education	5,318	3,451	5,000	5,000	-	0.00%
4-100-34410-5810	Dues & Association Membership	90	530	525	400	(125)	-23.81%
Materials and Supplies:							
4-100-34410-6001	Office Supplies	2,436	3,853	2,500	2,500	-	0.00%
4-100-34410-6008	Vehicles Supplies (Gas)	6,672	10,862	9,500	11,000	1,500	15.79%
4-100-34410-6009	Auto Repairs & Maintenance	275	-	1,000	1,000	-	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	549	823	1,000	1,000	-	0.00%

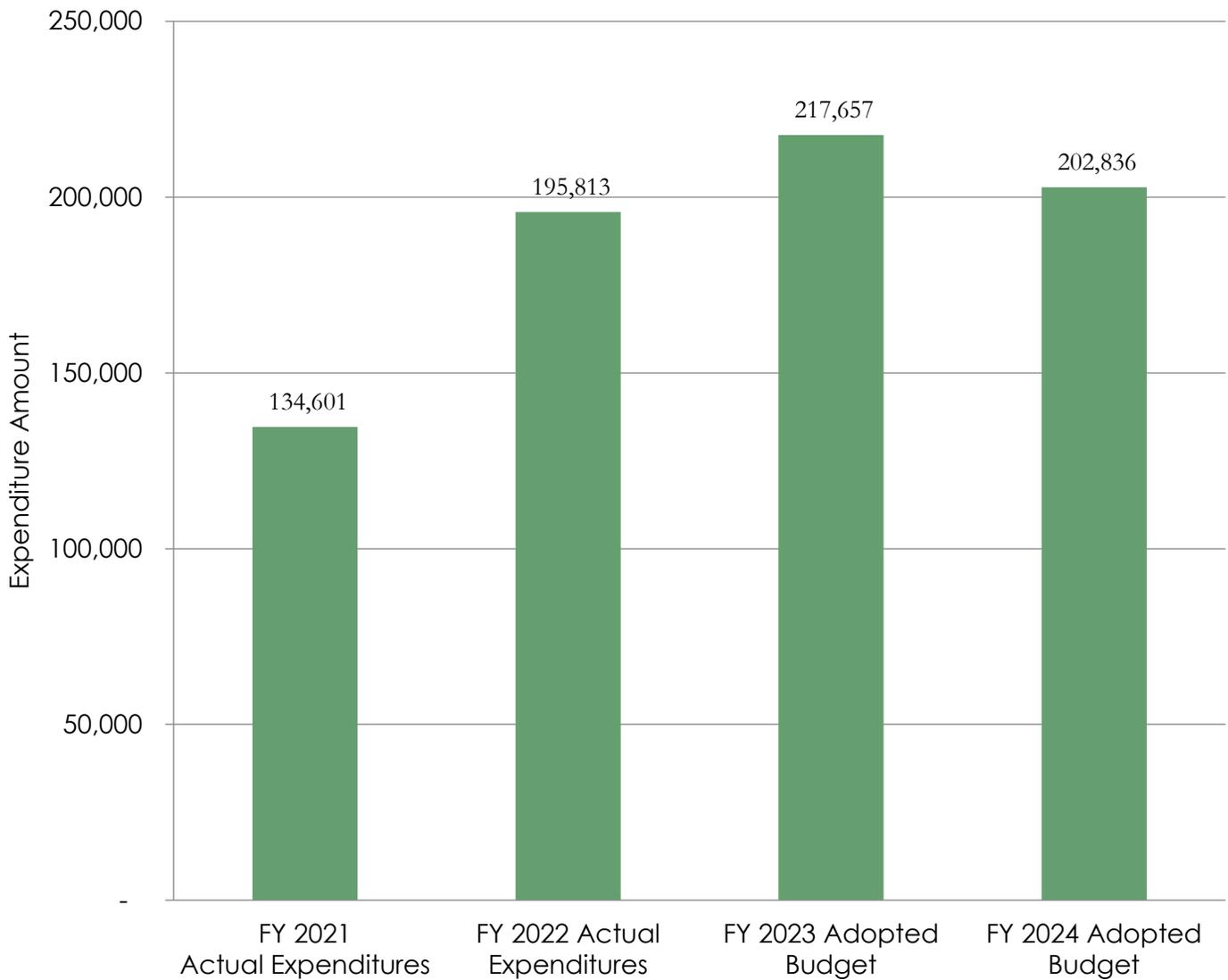
Building Inspections, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-6012	Books & Subscriptions	8,424	287	1,000	1,000	-	0.00%
4-100-34410-6014	Operating Supplies	89	67	500	500	-	0.00%
4-100-34410-6015	Code Books	-	-	-	-	-	0.00%
4-100-34410-6045	Code Books for Resale	-	-	-	-	-	0.00%
Capital Outlay:							
4-100-34410-8105	Vehicle (Code Enforcement)	-	-	-	30,000	30,000	100.00%
4-100-34410-8108	Motor Vehicle	-	29,613	-	-	-	0.00%
4-100-34410-8201	Furniture and Fixtures- Replacement	-	-	-	-	-	0.00%
4-100-34410-8202	Furniture and Fixtures - New	30	28	1,000	-	(1,000)	-100.00%
4-100-34410-8205	Machinery and Equipment (New)	-	-	-	-	-	0.00%
4-100-34410-8207	EDP Equipment	1,867	-	-	-	-	0.00%
TOTAL BUILDING INSPECTIONS:		444,660	570,775	706,432	743,427	36,995	5.24%

ANIMAL CONTROL

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

Animal Control



Animal Control Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ANIMAL CONTROL (35100):							
Salaries & Wages:							
4-100-35100-1100	Salaries & Wages – Regular	78,994	91,311	94,000	106,441	12,441	13.24%
4-100-35100-1700	Stipends - On-Call	6,178	850	4,560	8,804	4,244	93.07%
4-100-35100-1801	One Time Payment	750	-	-	-	-	0.00%
4-100-35100-1802	ARPA Comp Board Bonus	-	6,000	-	-	-	0.00%
Employee Benefits:							
4-100-35100-2100	FICA/Medicare - Employer	6,654	8,693	7,540	8,143	603	8.00%
4-100-35100-2210	Virginia Retirement System	8,024	9,496	10,986	12,454	1,468	13.36%
4-100-35100-2310	Hospitalization Insurance	16,507	17,244	18,825	20,441	1,616	8.58%
4-100-35100-2400	Group Life Insurance	417	493	490	575	85	17.35%
4-100-35100-2600	Unemployment Insurance	66	53	100	117	17	17.00%
4-100-35100-2700	Workers' Compensation Insurance	1,059	1,006	1,100	1,155	55	5.00%
4-100-35100-2900	Accrued Annual & Sick Leave	-	-	-	-	-	100.00%
Contractual Services:							
4-100-35100-3110	Professional Health Services	-	997	2,500	2,500	-	0.00%
4-100-35100-3310	Repairs and Maintenance	2,170	1,912	4,800	4,812	12	0.25%
4-100-35100-3320	Maintenance & Service Contract	1,149	2,234	6,000	6,000	-	0.00%

Animal Control, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-35100-3600	Advertising	55	127	275	600	325	118.18%
4-100-35100-5230	Telecommunications	1,520	1,377	2,900	2,936	36	1.24%
4-100-35100-5305	Auto Insurance	996	1,007	1,200	1,200	-	0.00%
4-100-35100-5540	Convention, Training, & Education	675	2,590	2,400	2,400	-	0.00%
4-100-35100-5810	Dues and Memberships	-	-	195	195	-	0.00%
4-100-35100-5820	Claims/Seized Animal Care	-	-	1,000	1,000	-	0.00%
Materials and Supplies:							
4-100-35100-6008	Vehicles Supplies (Gas)	5,011	12,280	12,000	12,000	-	0.00%
4-100-35100-6009	Auto Repairs & Maintenance	-	34	250	243	(7)	-2.80%
4-100-35100-6010	Police Supplies	2,808	3,173	3,200	3,200	-	0.00%
4-100-35100-6011	Uniforms and Wearing Apparel	639	75	1,300	1,300	-	0.00%
4-100-35100-6033	Dog Tags	677	1,130	1,120	1,120	-	0.00%
4-100-35100-6099	Dog Warden Supplies	-	1,145	5,000	5,200	200	4.00%
Capital Outlay:							
4-100-35100-8105	Vehicle (Animal Control)	-	-	-	-	-	0.00%
Tracey Webb Grant							
Contractual Services:							
4-100-35100-3320-001	Maintenance & Service Contract	252	17	37	-	(37)	-100.00%

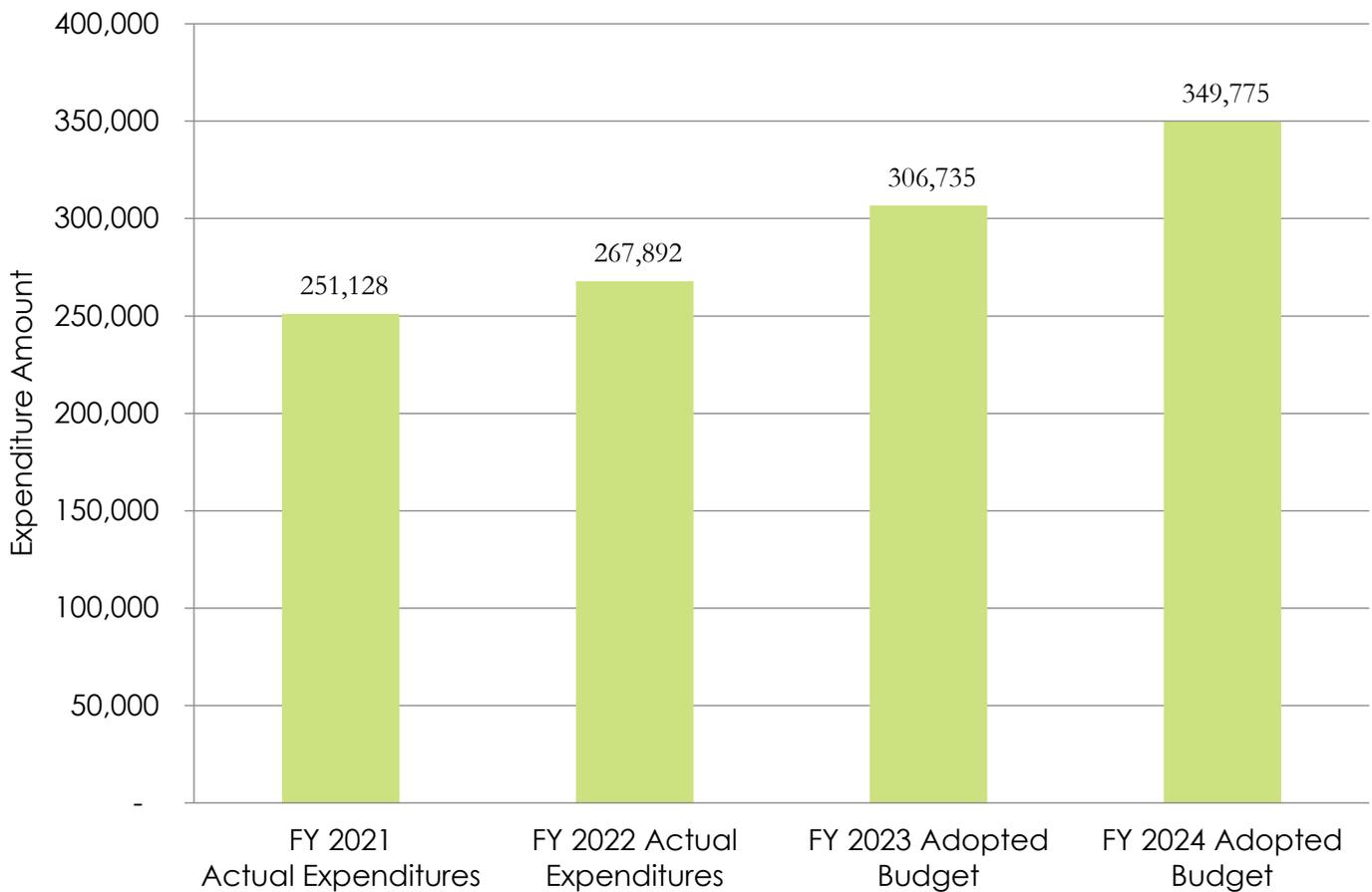
Animal Control, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35100-6010-001	Police Supplies	-	-	879	-	(879)	-100.00%
Machinery & Equipment:							
4-100-35100-8107-001	Machinery and Equipment	-	32,568	35,000	-	(35,000)	-100.00%
TOTAL ANIMAL CONTROL:		134,601	195,813	217,657	202,836	(14,821)	-6.81%

ANIMAL SHELTER

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

Animal Shelter



Animal Shelter Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ANIMAL SHELTER (35200):							
Salaries & Wages:							
4-100-35200-1100	Salaries & Wages – Regular	133,200	130,682	147,000	172,952	25,952	17.65%
4-100-35200-1300	Salaries & Wages – Part-Time	15,329	23,479	22,000	28,298	6,298	28.63%
4-100-35200-1801	One Time Payment	3,375	-	-	-	-	0.00%
Employee Benefits:							
4-100-35200-2100	FICA/Medicare - Employer	11,465	11,737	12,930	15,396	2,466	19.07%
4-100-35200-2210	Virginia Retirement System	13,853	13,585	17,100	20,505	3,405	19.91%
4-100-35200-2215	Hybrid STD/LTD Premium	279	244	300	315	15	5.00%
4-100-35200-2310	Hospitalization Insurance	34,464	32,349	38,000	31,217	(6,783)	-17.85%
4-100-35200-2400	Group Life Insurance	719	705	800	934	134	16.75%
4-100-35200-2500	VRS Health Insurance Credit	120	118	150	150	-	0.00%
4-100-35200-2600	Unemployment Insurance	158	179	200	190	(10)	-5.00%
4-100-35200-2700	Workers' Compensation Insurance	1,641	1,841	1,800	1,933	133	7.39%
4-100-35200-2900	Accrued Annual & Sick Leave	-	1,613	-	-	-	0.00%

Animal Shelter, Continued

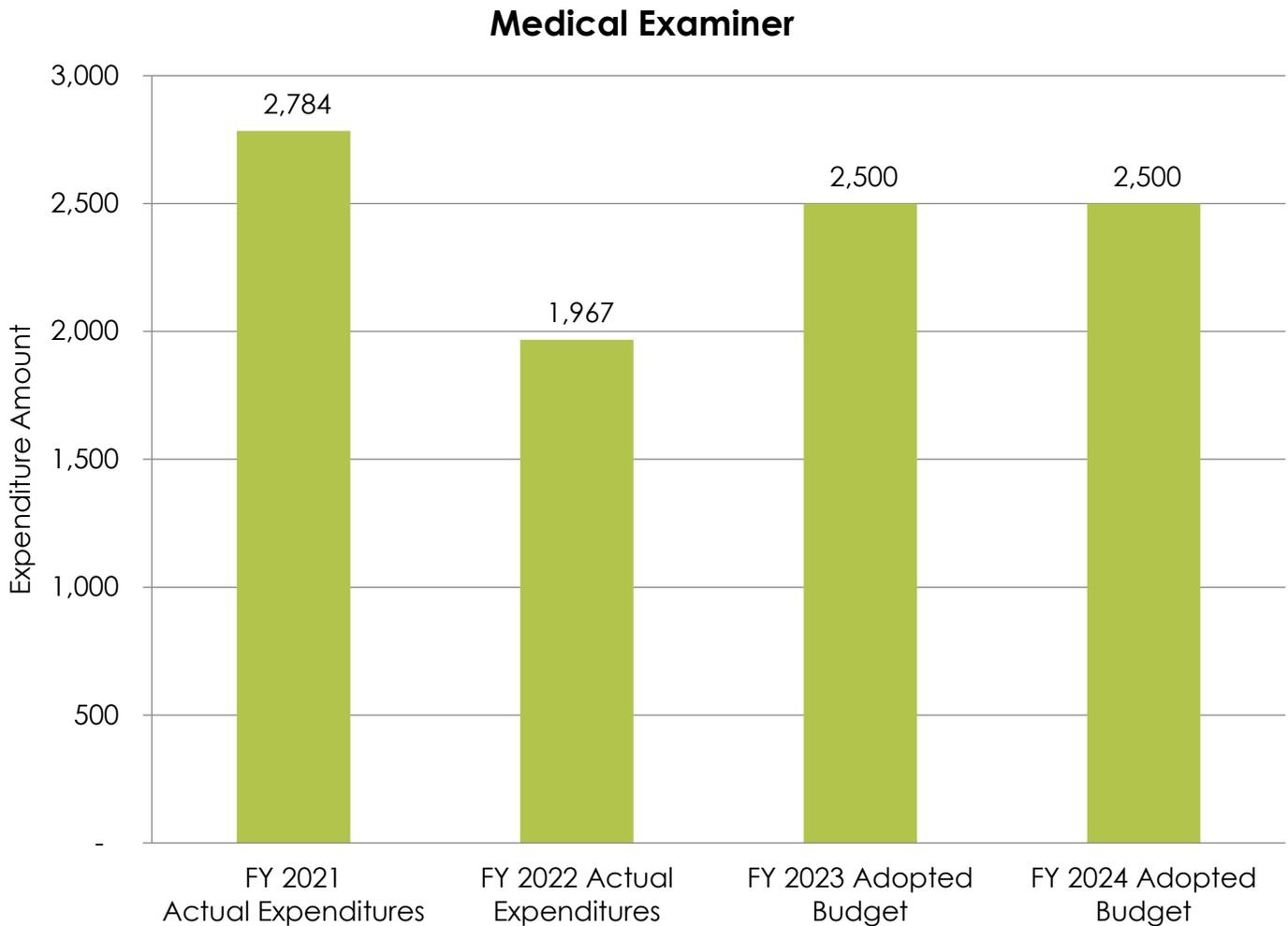
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Professional Services							
4-100-35200-3110	Medical	-	181	-	-	-	0.00%
Contractual Services:							
4-100-35200-3310	Repairs & Maintenance	383	1,212	1,600	1,600	-	0.00%
4-100-35200-3320	Maintenance & Service Contract	460	498	1,900	1,900	-	0.00%
4-100-35200-3500	Printing	-	164	750	750	-	0.00%
4-100-35200-3600	Advertising	-	-	50	50	-	0.00%
Other Charges:							
4-100-35200-5110	Electrical Services	6,638	6,501	8,500	10,000	1,500	17.65%
4-100-35200-5120	Heating Services	1,310	2,461	2,500	3,000	500	20.00%
4-100-35200-5130	Water & Sewer	-	-	400	400	-	0.00%
4-100-35200-5210	Postal Service	98	122	100	100	-	0.00%
4-100-35200-5230	Telecommunications	4,820	6,262	5,500	6,300	800	14.55%
4-100-35200-5305	Auto Insurance	498	504	600	600	-	0.00%
4-100-35200-5510	Mileage	-	-	50	50	-	0.00%
4-100-35200-5540	Convention, Training, & Education	-	-	400	400	-	0.00%
4-100-35200-5610	Payment to Health Department	-	696	1,000	1,000	-	0.00%
4-100-35200-5810	Dues & Association Membership	-	-	160	160	-	0.00%

Animal Shelter, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35200-6001	Office Supplies	716	2,906	2,050	2,050	-	0.00%
4-100-35200-6004	Medical & Lab Supplies	5,469	6,645	14,235	14,235	-	0.00%
4-100-35200-6005	Laundry/Housekeeping Services	1,144	1,828	5,690	5,700	10	0.18%
4-100-35200-6007	Repairs & Maintenance Supplies	78	-	300	300	-	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	335	575	600	600	-	0.00%
4-100-35200-6009	Auto Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	722	811	1,100	1,100	-	0.00%
4-100-35200-6014	Operating Supplies	3,411	4,983	2,720	2,840	120	4.41%
4-100-35200-6030	Dog and Cat Food	-	-	250	250	-	0.00%
4-100-35200-6099	Spay & Neuter	10,441	15,009	10,000	10,000	-	0.00%
Capital Outlay:							
4-100-35200-8101	Machinery and Equipment	-	-	-	10,000	10,000	100.00%
4-100-35200-8102	Furniture and Fixtures	-	-	5,500	4,000	(1,500)	-27.27%
TOTAL ANIMAL SHELTER:		251,128	267,892	306,735	349,775	43,040	14.03%

MEDICAL EXAMINER

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



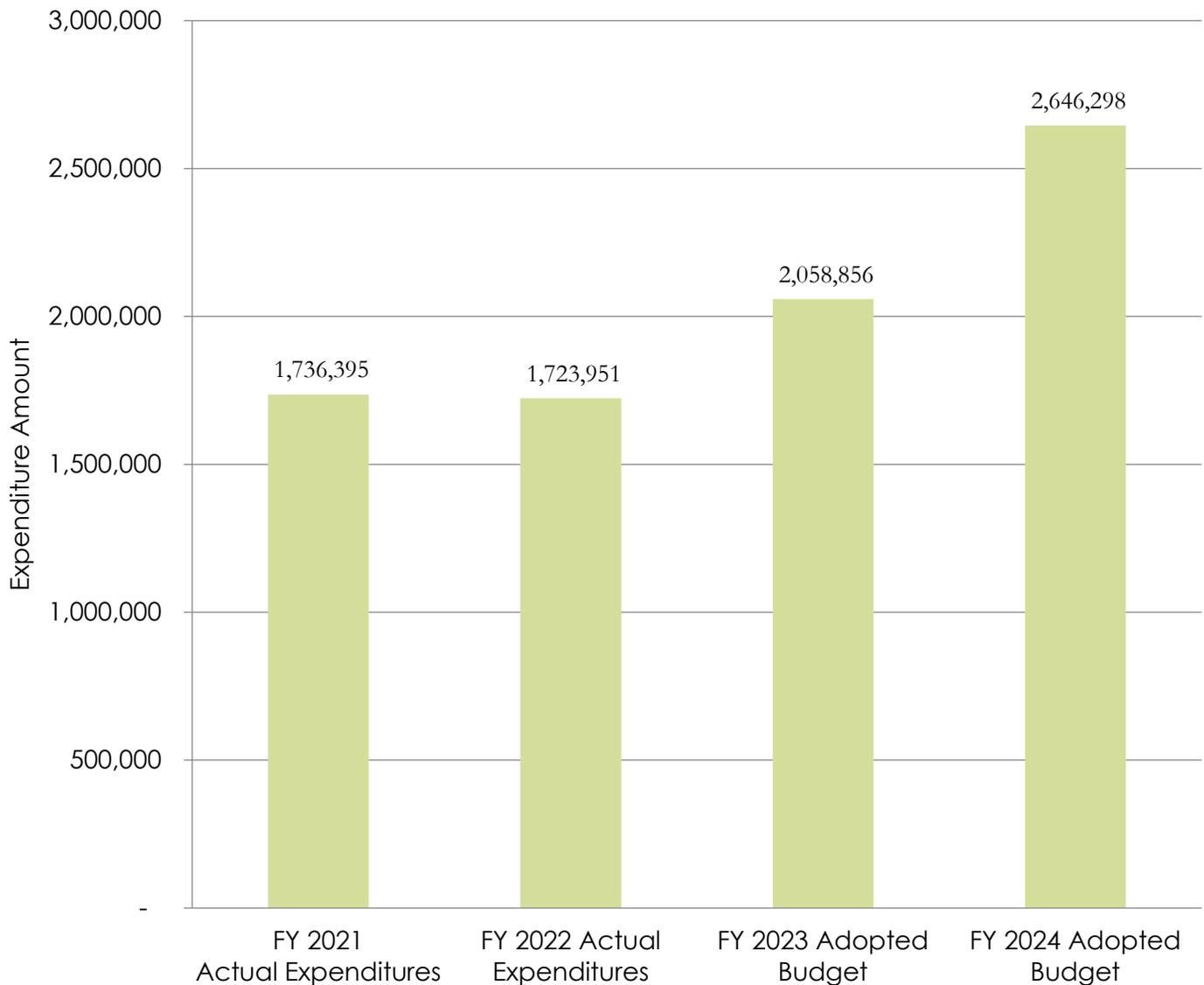
Medical Examiner Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MEDICAL EXAMINER (35300):</u>							
Contractual Services:							
4-100-35300-3110	Professional Health Services	2,526	2,784	2,500	2,500	-	0.00%
TOTAL MEDICAL EXAMINER:		2,526	2,784	2,500	2,500	-	0.00%

EMERGENCY COMMUNICATIONS CENTER

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

Emergency Communications Center



Emergency Communications Center Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
EMERGENCY COMMUNICATIONS CENTER (35500):							
Salaries & Wages:							
4-100-35500-1100	Salaries & Wages – Regular	855,775	863,683	997,828	1,124,524	126,696	12.70%
4-100-35500-1200	Salaries & Wages – Overtime	121,255	134,723	130,000	157,300	27,300	21.00%
4-100-35500-1300	Salaries & Wages-Part-Time	4,676	12,468	10,500	13,772	3,272	31.16%
4-100-35500-1700	Stipends - On-Call	-	-	-	-	-	0.00%
4-100-35500-1801	One Time Payment	16,125	-	-	-	-	0.00%
Employee Benefits:							
4-100-35500-2100	FICA/Medicare - Employer Virginia	70,117	71,607	87,082	86,006	(1,076)	-1.24%
4-100-35500-2210	Retirement System	86,649	86,655	116,746	130,782	14,036	12.02%
4-100-35500-2215	Hybrid STD/LTD Premium	1,794	1,857	1,900	1,995	95	5.00%
4-100-35500-2310	Hospitalization Insurance	245,773	240,384	285,000	263,840	(21,160)	-7.42%
4-100-35500-2400	Group Life Insurance	4,499	4,533	5,800	6,072	272	4.69%
4-100-35500-2500	VRS Health Insurance Credit	750	750	800	840	40	5.00%
4-100-35500-2600	Unemployment Insurance	681	612	700	1,237	537	76.71%
4-100-35500-2700	Workers' Compensation Insurance	583	529	600	630	30	5.00%
4-100-35500-2900	Accrued Annual & Sick Leave Payout	-	3,806	-	-	-	0.00%

Emergency Communications Center, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-35500-3120	Professional Services	-	180	-	-	-	0.00%
4-100-35500-3150	Professional Services	2,136	-	250	250	-	0.00%
4-100-35500-3310	Repairs & Maintenance	2,462	608	1,000	1,500	500	50.00%
4-100-35500-3315	Vehicle Repairs & Maintenance	700	-	500	-	(500)	-100.00%
4-100-35500-3320	Maintenance & Service Contract	185,852	157,032	195,000	600,000	405,000	207.69%
Other Charges:							
4-100-35500-3500	Printing & Binding	-	189	-	-	-	0.00%
4-100-35500-3600	Advertising	-	-	-	-	-	0.00%
4-100-35500-5110	Electrical Services	4,671	10,281	-	16,000	16,000	100.00%
4-100-35500-5120	Heating Services	1,055	611	-	2,000	2,000	100.00%
4-100-35500-5210	Postal Service	55	44	150	150	-	0.00%
4-100-35500-5230	Telecommunications	95,781	82,258	125,000	133,000	8,000	6.40%
4-100-35500-5305	Auto Insurance	996	1,007	1,000	1,000	-	0.00%
4-100-35500-5410	Lease/Rent of Property	-	-	18,000	20,400	2,400	13.33%
4-100-35500-5510	Mileage	1,949	2,293	1,500	1,500	-	0.00%
4-100-35500-5530	Food & Lodging	1,079	850	2,000	2,000	-	0.00%
4-100-35500-5540	Convention, Training, & Education	6,578	2,866	7,000	9,000	2,000	28.57%
4-100-35500-5810	Dues & Association Membership	345	345	1,000	1,000	-	0.00%

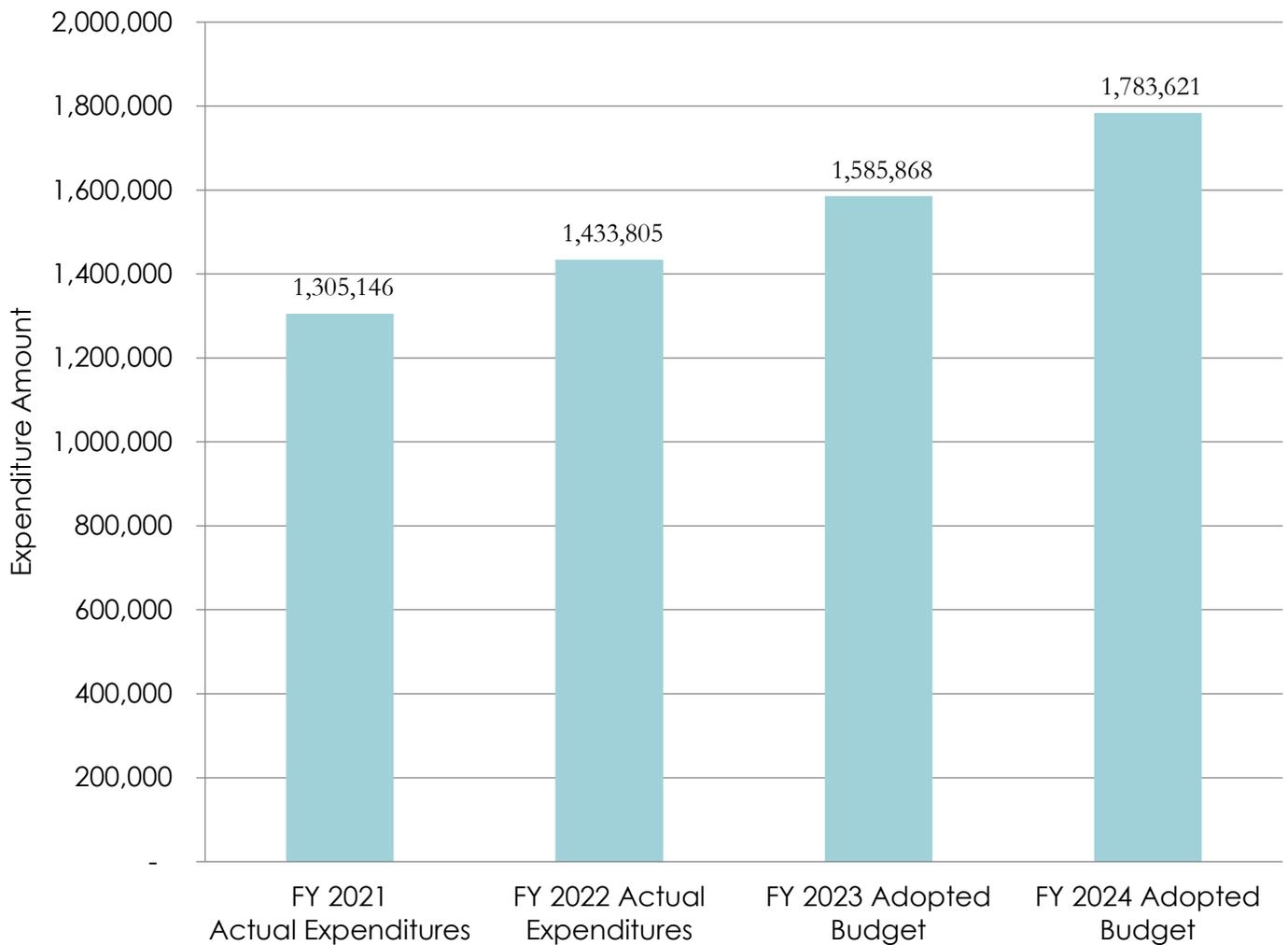
Emergency Communications Center, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35500-6001	Office Supplies	3,747	3,520	3,500	4,000	500	14.29%
4-100-35500-6002	Food Supplies	381	331	500	500	-	0.00%
4-100-35500-6008	Vehicles Supplies (Gas)	455	648	1,000	1,000	-	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	-	160	500	500	-	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,978	1,820	2,000	2,000	-	0.00%
Payment to Joint Operations:							
4-100-35500-7005	Training School	11,780	12,400	16,000	16,000	-	0.00%
Capital Outlay:							
4-100-35500-8101	Machinery and Equipment	-	4,756	-	-	-	0.00%
4-100-35500-8102	Furniture & Fixtures	-	-	-	1,000	-	0.00%
4-100-35500-8103	Communication s Equipment - Repairs	-	-	20,000	20,000	-	0.00%
4-100-35500-8207	EDP Equipment	1,462	7,762	5,000	5,000	-	0.00%
TOTAL EMERGENCY COMMUNICATIONS:		1,736,395	1,723,951	2,058,856	2,646,298	586,442	28.48%

GENERAL PROPERTIES

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

General Properties



General Properties Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL PROPERTIES (43200):							
Salaries & Wages:							
4-100-43200-1100	Salaries & Wages – Regular	286,583	296,453	337,707	371,064	33,357	9.88%
4-100-43200-1200	Salaries & Wages – Overtime	-	-	2,500	4,000	1,500	60.00%
4-100-43200-1300	Salaries & Wages – Part-Time	87,785	99,984	100,000	114,948	14,948	14.95%
4-100-43200-1801	One Time Payment	7,500	-	-	-	-	0.00%
Employee Benefits:							
4-100-43200-2100	FICA/Medicare - Employer	28,289	28,448	33,676	37,199	3,523	10.46%
4-100-43200-2210	Virginia Retirement System	29,615	30,663	39,275	43,155	3,880	9.88%
4-100-43200-2215	Hybrid STD/LTD Premium	328	497	350	522	172	49.14%
4-100-43200-2310	Hospitalization Insurance	82,538	81,681	95,110	77,630	(17,480)	-18.38%
4-100-43200-2400	Group Life Insurance	1,538	1,592	1,850	1,705	(145)	-7.84%
4-100-43200-2500	VRS Health Insurance Credit	257	265	300	315	15	5.00%
4-100-43200-2600	Unemployment Insurance	411	394	450	408	(42)	-9.33%
4-100-43200-2700	Workers' Compensation Insurance	5,385	4,763	5,500	5,775	275	5.00%
4-100-43200-2810	Safety Apparel Allowance Stipend	-	400	400	500	100	25.00%
4-100-43200-2900	Accrued Annual & Sick Leave Payout	12,462	-	-	-	-	0.00%

General Properties, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-43200-3150	Professional Services	-	50,000	-	-	-	0.00%
4-100-43200-3310	Repairs & Maintenance	70,529	53,215	75,000	105,650	30,650	40.87%
4-100-43200-3320	Maintenance & Service Contracts	171,601	192,060	174,000	286,250	112,250	64.51%
4-100-43200-5110	Electrical Services	296,471	303,947	349,700	349,700	-	0.00%
4-100-43200-5120	Heating Services	17,759	20,665	38,500	38,500	-	0.00%
4-100-43200-5130	Water & Sewer	14,525	19,848	16,900	19,900	3,000	17.75%
4-100-43200-5230	Telecommunications	44,195	54,929	45,000	55,000	10,000	22.22%
4-100-43200-5301	Boiler Insurance	4,687	5,264	5,000	5,000	-	0.00%
4-100-43200-5302	Fire Insurance	41,594	32,922	43,000	43,000	-	0.00%
4-100-43200-5305	Auto Insurance	10,954	11,585	12,500	12,500	-	0.00%
4-100-43200-5309	Contractors Equipment Insurance	324	9	350	350	-	0.00%
4-100-43200-5410	Lease/Purchase Equipment	1,250	2,385	1,500	2,000	500	33.33%
4-100-43200-5540	Convention, Training, & Education	-	90	450	450	-	0.00%
Materials and Supplies:							
4-100-43200-6001	Office Supplies	134	610	750	750	-	0.00%
4-100-43200-6003	Agriculture - Building & Ground Landscape	-	11,862	15,000	15,000	-	0.00%
4-100-43200-6004	Safety Supplies & Equipment	181	64	600	600	-	0.00%
4-100-43200-6005	Janitorial Supplies	23,180	35,512	45,000	45,000	-	0.00%

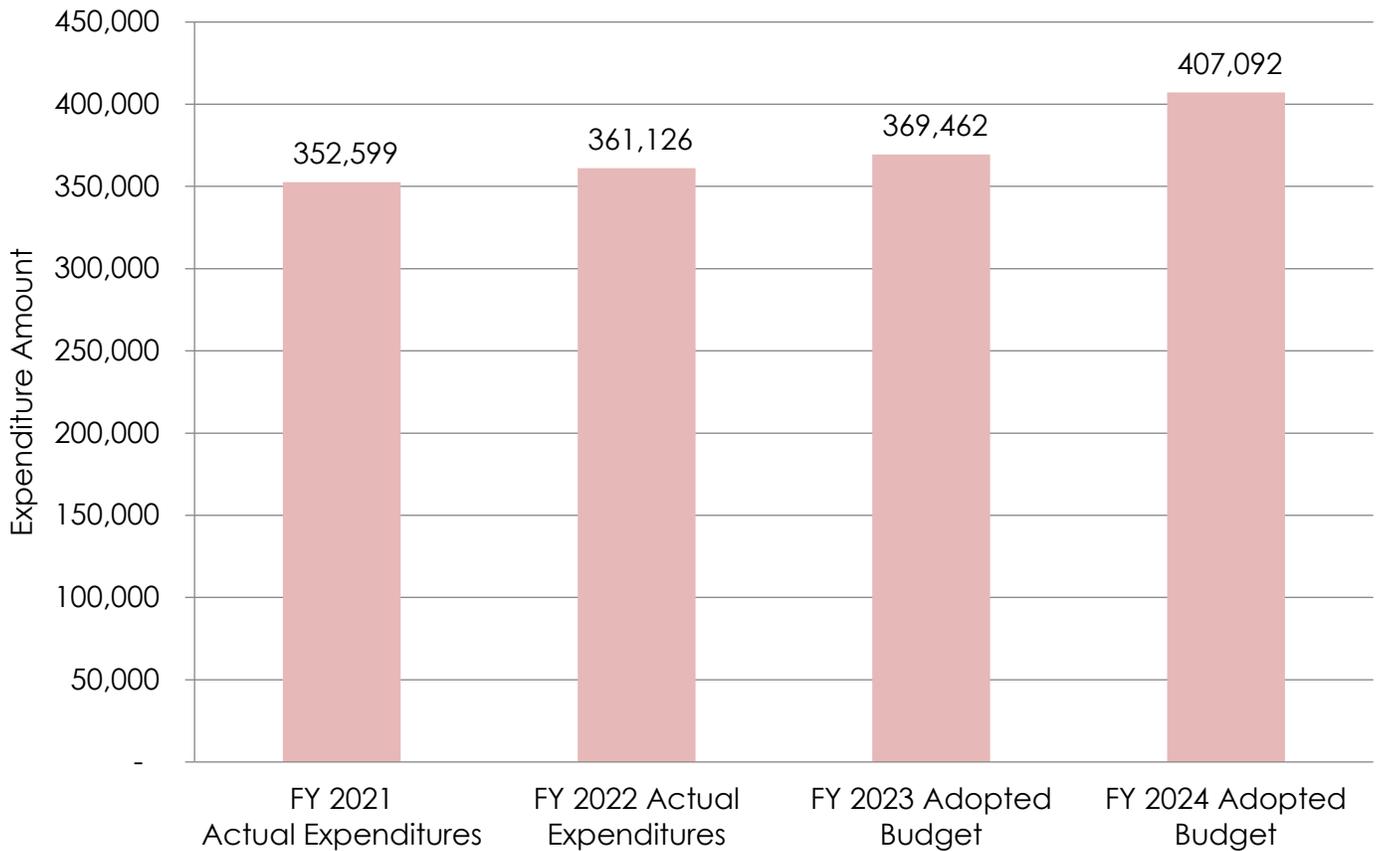
General Properties, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-6007	Repairs & Maintenance Supplies	47,725	67,394	58,500	62,000	3,500	5.98%
4-100-43200-6008	Vehicles Supplies (Gas)	7,005	8,667	8,000	9,000	1,000	12.50%
4-100-43200-6009	Auto Repairs & Maintenance	1,271	3,378	5,500	5,500	-	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	5,632	8,784	6,500	8,500	2,000	30.77%
4-100-43200-6011	Uniforms and Wearing Apparel	3,012	4,366	3,500	5,250	1,750	50.00%
4-100-43200-6014	Operating Supplies	429	1,108	1,500	1,500	-	0.00%
Capital Outlay:							
4-100-43200-8101	Machinery & Equipment (replacement)	-	-	-	55,000	55,000	100.00%
4-100-43200-8102	Furniture - Replacement	-	-	-	-	-	0.00%
4-100-43200-8105	Motor Vehicle	-	-	62,000	-	(62,000)	-100.00%
4-100-43200-8201	Machinery and Equipment (new)	-	-	-	-	-	0.00%
4-100-43200-8202	Furniture and Fixtures - New	-	-	-	-	-	0.00%
4-100-43200-8205	Vehicles	-	-	-	-	-	0.00%
4-100-43200-8214	Furniture & Fixtures	-	-	-	-	-	0.00%
TOTAL GENERAL PROPERTIES:		1,305,146	1,433,805	1,585,868	1,783,621	197,753	12.47%

LOCAL HEALTH DEPARTMENT

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

Local Health Department

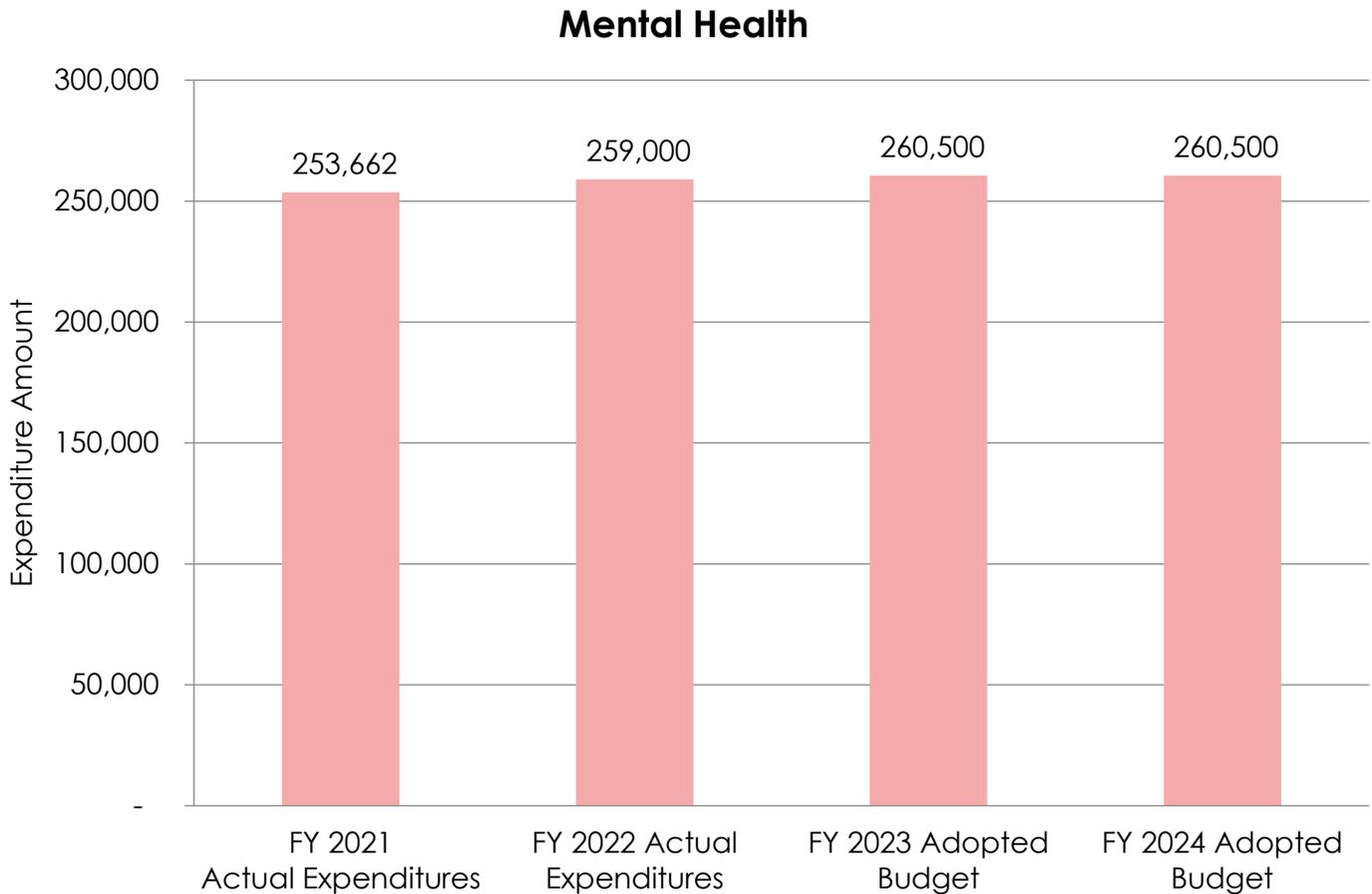


Local Health Department Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LOCAL HEALTH DEPARTMENT (51100):</u>							
Other Charges:							
4-100-51100-5610	Health Department	352,599	361,126	369,462	407,092	37,630	10.19%
TOTAL LOCAL HEALTH DEPARTMENT:		352,599	361,126	369,462	407,092	37,630	10.19%

MENTAL HEALTH

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



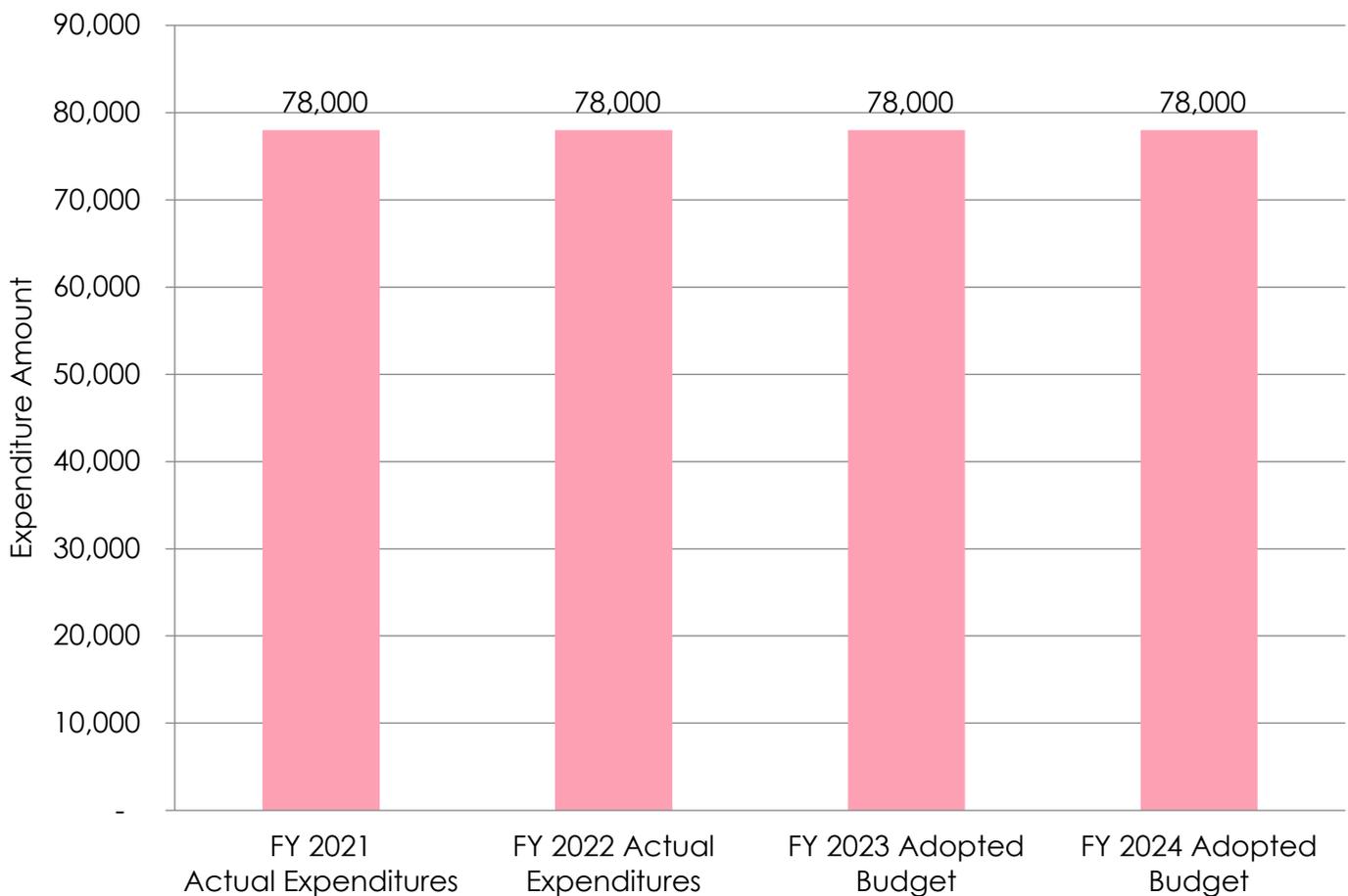
Mental Health Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MENTAL HEALTH (52100):</u>							
Other Charges:							
4-100-52100-5620	Northwestern Community Services	252,662	253,000	253,000	253,000	-	0.00%
4-100-52100-5625	Shen-Paco	-	6,000	6,000	6,000	-	0.00%
4-100-52100-5649	Concern Hotline	1,000	-	1,500	1,500	-	0.00
TOTAL MENTAL HEALTH:		253,662	259,000	260,500	260,500	-	0.00%

AREA AGENCY ON AGING

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

Area Agency On Aging

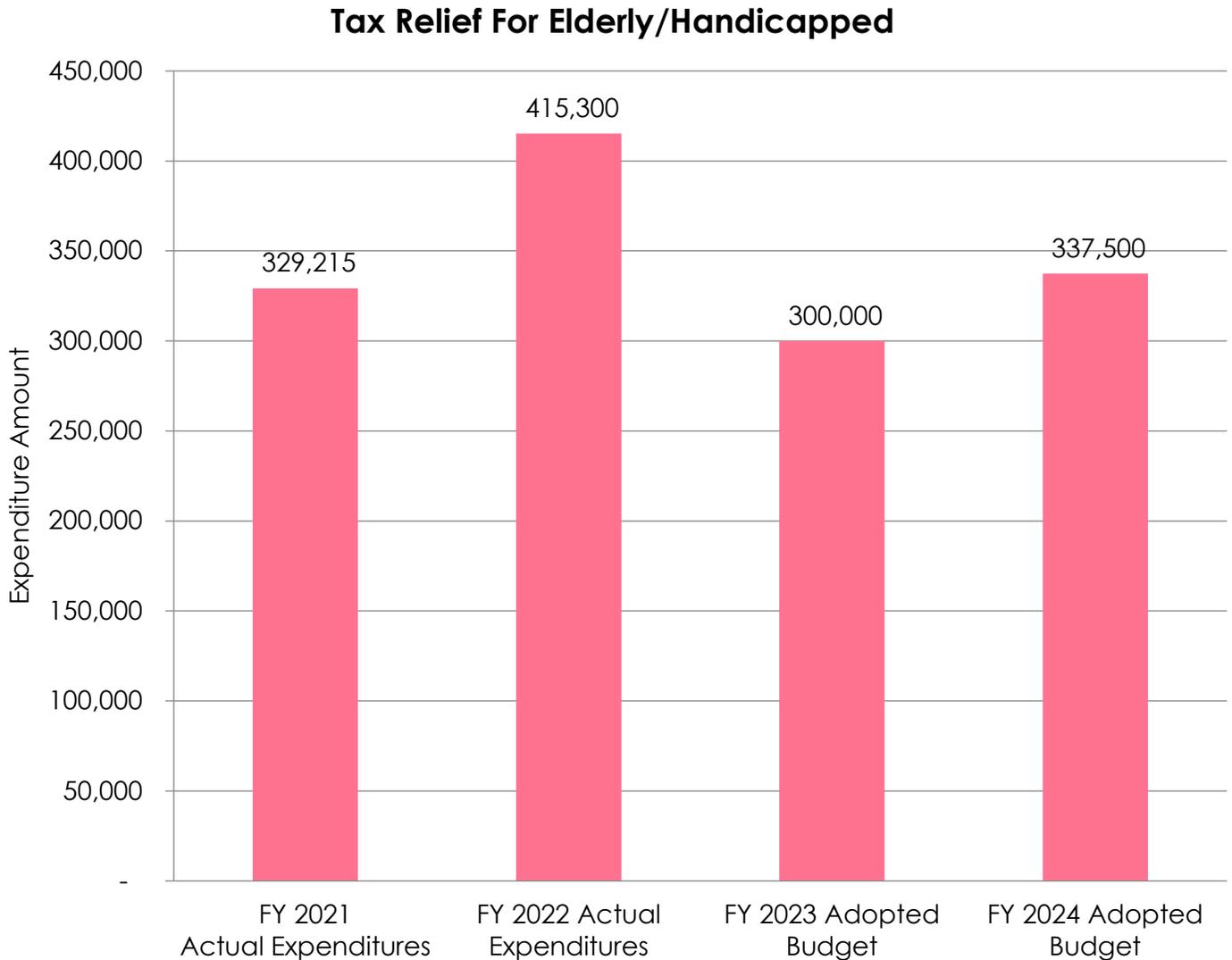


Area Agency on Aging Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>AREA AGENCY ON AGING (53230):</u>							
Other Charges:							
4-100-53230-5656	Seniors First	78,000	78,000	78,000	78,000	-	0.00%
TOTAL AREA AGENCY ON AGING:		78,000	78,000	78,000	78,000	-	0.00%

TAX RELIEF FOR ELDERLY/HANDICAPPED

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



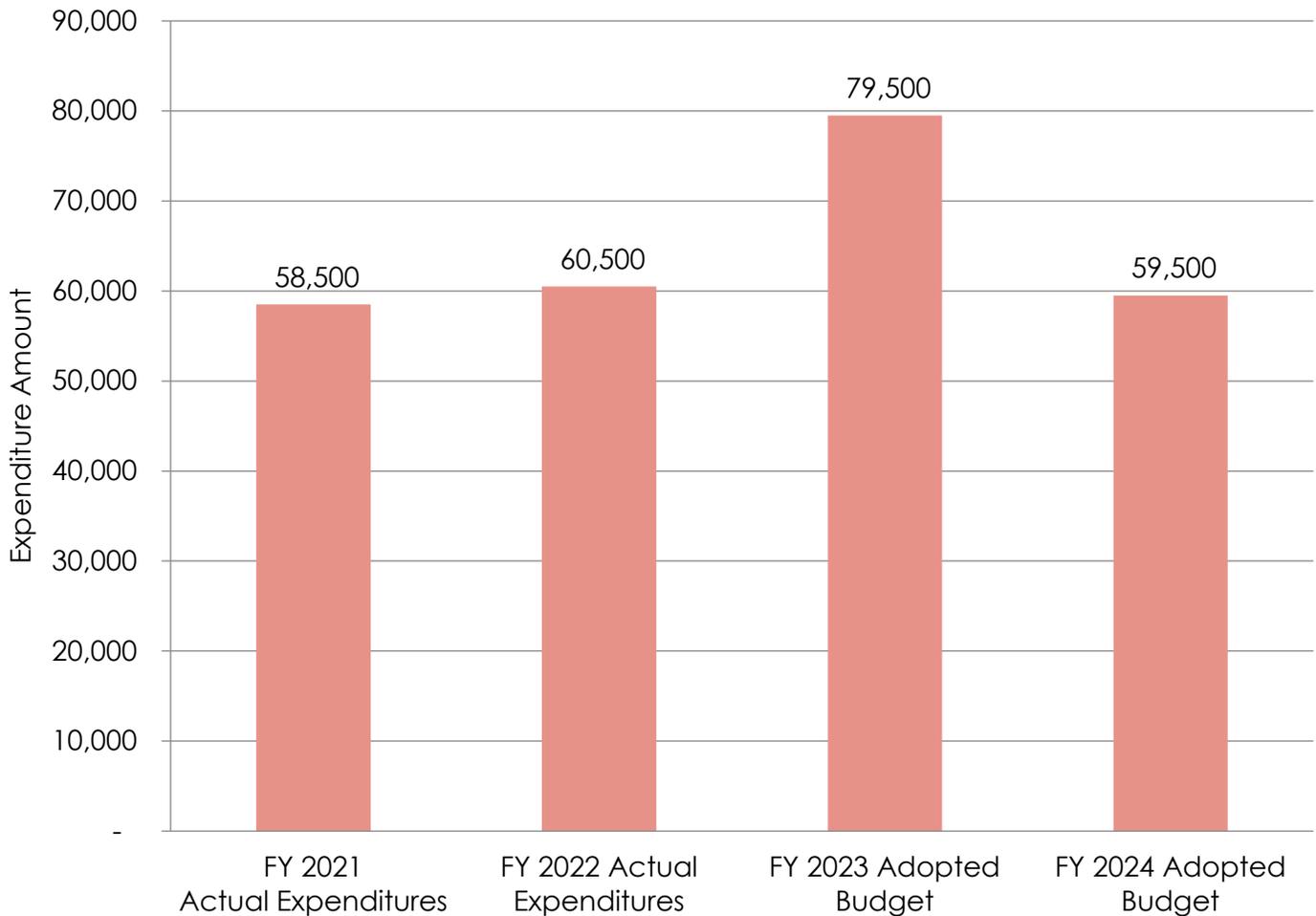
Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u>							
Other Charges:							
4-100-53300-5865	Tax Relief Elderly/Handicapped	329,215	415,300	300,000	337,500	37,500	12.50%
TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		329,215	415,300	300,000	337,500	37,500	12.50%

SUPPORT TO OUTSIDE AGENCIES

The County Board of Supervisors discretionarily provides annual contributions to various non-profit agencies that provide services to benefit the health and welfare of the community. For fiscal year 2020, the County is providing support to the Shenandoah Alliance for Shelter, Response, Access Independence, Blue Ridge Legal Services, the Shenandoah Community Health Clinic (Free Clinic), the and the Shenandoah Dental Clinic.

Support To Outside Agencies



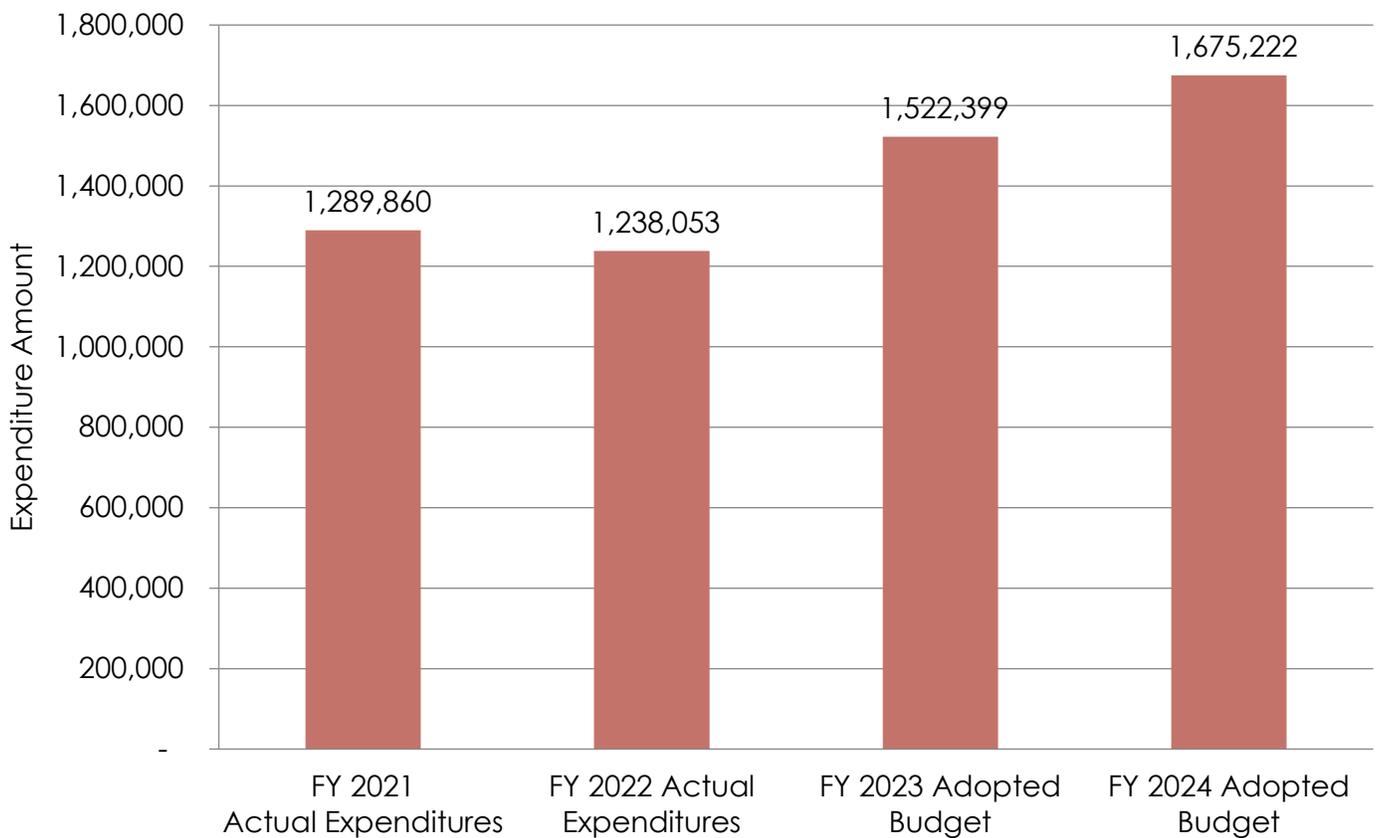
Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SUPPORT TO OUTSIDE AGENCIES (53500):							
Other Charges:							
4-100-53500-5657	Shenandoah Alliance for Shelter	12,500	12,500	12,500	12,500	-	0.00%
4-100-53500-5660	Response, Inc.	10,000	10,000	10,000	10,000	-	0.00%
4-111-53500-5660	Response, Inc. (ARPA-related)	-	-	20,000	-	(20,000)	-100.00%
4-100-53500-5661	Access Independence	-	2,000	1,000	1,000	-	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	-	0.00%
4-100-53500-5677	Virginia Defenders/Office of Public Defender	-	-	-	-	-	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	20,000	(10,000)	-33.33%
4-100-53500-5686	Southeast Rural Community Assistance Project, Inc. (SERCAP)	-	-	-	-	-	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	5,000	5,000	5,000	15,000	10,000	200.00%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		58,500	60,500	79,500	59,500	(20,000)	-25.16%

DEPARTMENT OF SOCIAL SERVICES

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

Social Services Department



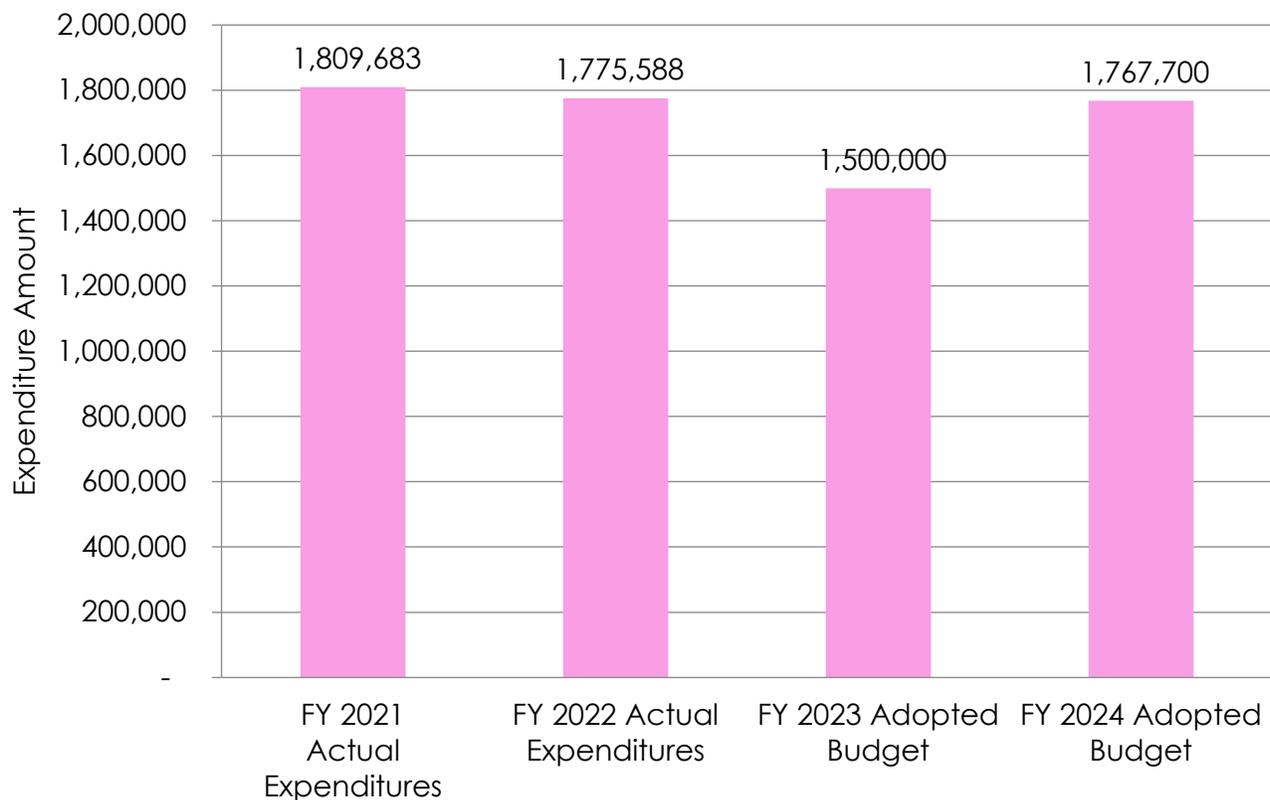
Department of Social Services Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	1,289,860	1,238,053	1,522,399	1,675,222	152,823	10.04%
TOTAL SOCIAL SERVICES DEPARTMENT:		1,289,860	1,238,053	1,522,399	1,675,222	152,823	10.04%

CHILDREN'S SERVICES ACT

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

Children's Services Act



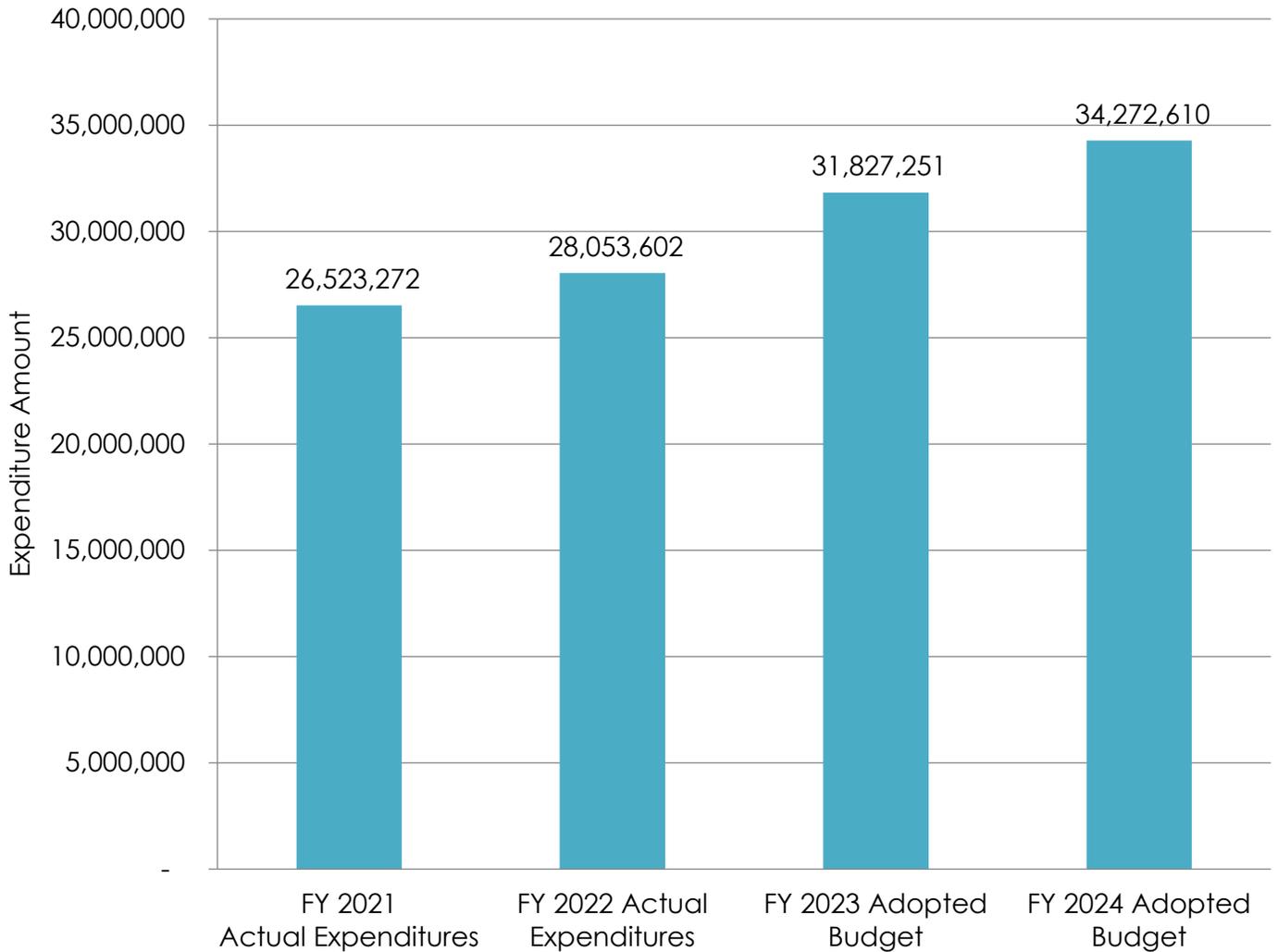
Children's Services Act Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	1,809,683	1,775,588	1,500,000	1,767,700	267,700	17.85%
TOTAL CHILDREN'S SERVICES ACT:		1,809,683	1,775,588	1,500,000	1,767,700	267,700	17.85%

ADMINISTRATION OF SCHOOLS

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

Administration Of Schools

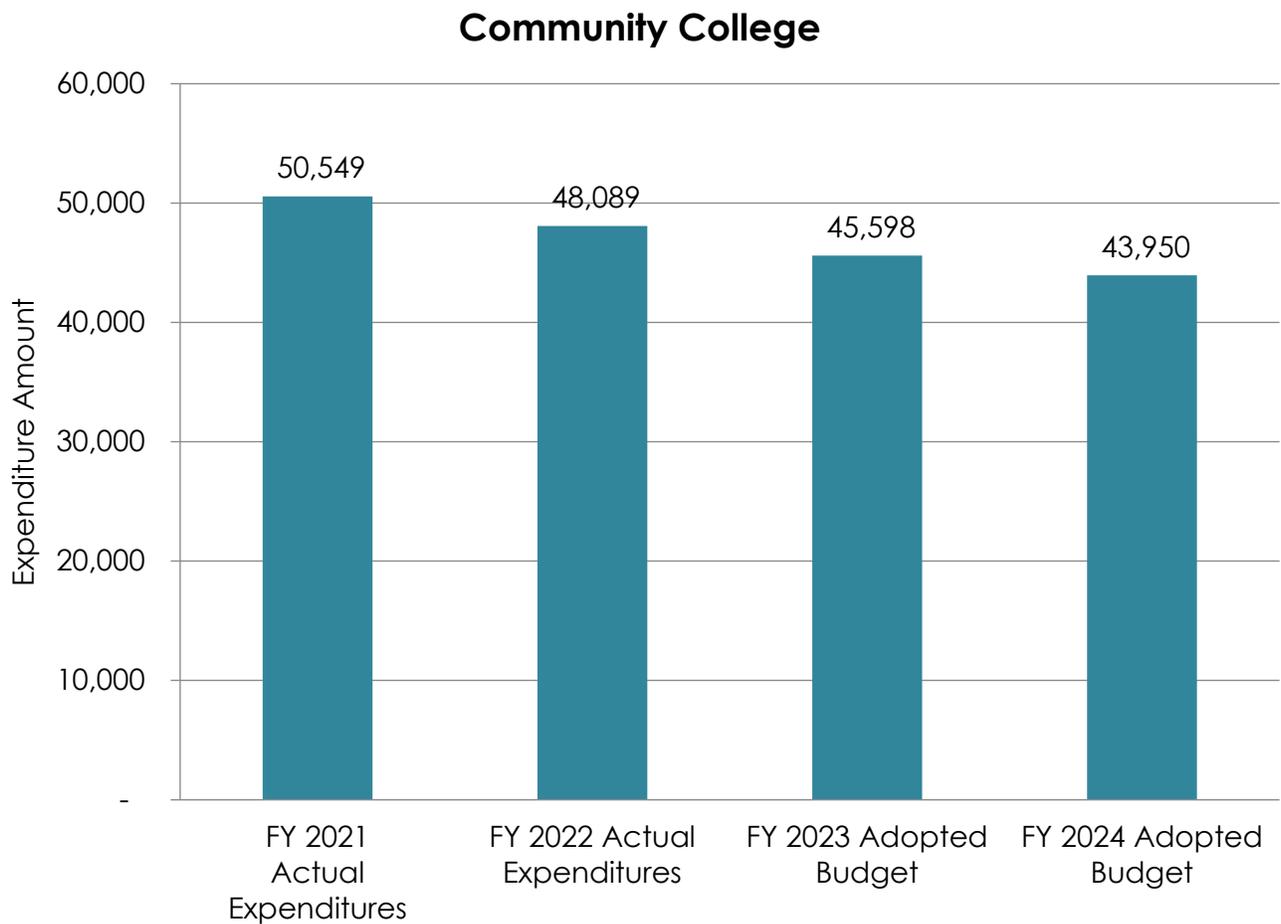


Administration of Schools Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ADMINISTRATION OF SCHOOLS (61000):</u>							
Other Charges:							
4-100-93200-0205	Transfer to School Fund (Fund 205)	26,523,272	28,053,602	31,827,251	34,272,610	2,445,359	7.68%
TOTAL ADMINISTRATION OF SCHOOLS:		26,523,272	28,053,602	31,827,251	34,272,610	2,445,359	7.68%

COMMUNITY COLLEGE

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

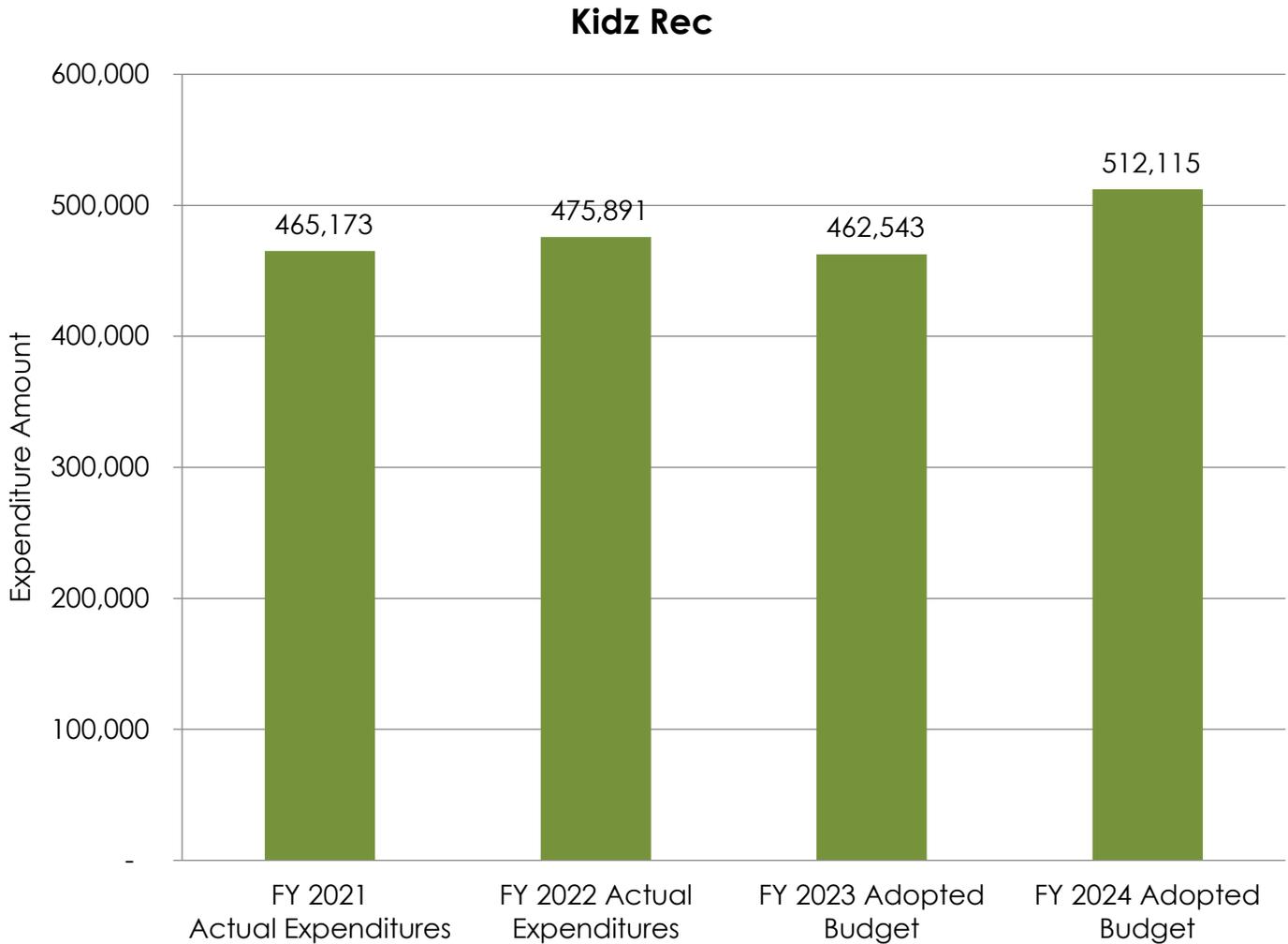


Community College Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY COLLEGE (68000):</u>							
Other Charges:							
4-100-68000-5662	Contribution - Laurel Ridge Community College	50,549	48,089	45,598	43,950	(1,648)	-3.61%
TOTAL COMMUNITY COLLEGE:		50,549	48,089	45,598	43,950	(1,648)	-3.61%

KidzRec

KidzRec provides quality recreational activities for children from pre-school to 12 years of age. This service is provided with a Fall Before/After school session and a summer session through the Centers located at the County's three public elementary schools. KidzRec also seeks to provide a developmentally appropriate environment in which to nurture our children and provide a safe, healthy environment in which our children can grow physically, socially, emotionally and cognitively. The expectation is that children will enjoy age-appropriate recreational activities such as painting, group games, outdoor play, music, stories, athletics and other hands-on activities.



RECREATION & CULTURE
GENERAL FUND

KidzRec Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>		<u>KIDZREC SERVICES FUND</u>					
<u>KidzRec (SHES) - 001</u>		<u>Fund 141</u>					
<u>Sandy Hook Elementary School</u>							
Salaries & Wages:							
4-141-71300-1100-001	Salaries & Wages – Full Time	21,340	23,088	24,500	26,116	1,616	6.60%
4-141-71300-1300-001	Salaries & Wages - Part Time	81,208	68,085	65,000	66,950	1,950	3.00%
4-141-71300-1801-001	One Time Payment	2,250	-	-	-	-	0.00%
Employee Benefits:							
4-141-71300-2100-001	FICA/Medicare - Employer	8,594	8,188	6,847	7,119	272	3.97%
4-141-71300-2210-001	Virginia Retirement System	2,287	2,401	2,842	3,096	254	8.94%
4-141-71300-2310-001	Hospitalization Insurance	3,747	5,267	3,765	6,189	2,424	64.38%
4-141-71300-2400-001	Group Life Insurance	119	125	132	141	9	6.82%
4-141-71300-2500-001	VRS Health Credit	20	21	25	26	1	4.00%
4-141-71300-2600-001	Unemployment Insurance	191	196	200	210	10	5.00%
4-141-71300-2700-001	Worker's Compensation Insurance	890	787	1,100	1,155	55	5.00%
4-141-71300-2900-001	Annual and Sick	-	-	-	-	-	0.00%
Contractual Services:							
4-141-71300-3150-001	Professional Services	434	233	400	320	(80)	-20.00%
4-141-71300-3320-001	Maintenance and Service Contract	1,045	627	2,200	2,200	-	0.00%
4-141-71300-3500-001	Printing	-	-	-	-	-	0.00%
4-141-71300-3600-001	Advertising	-	-	80	80	-	0.00%

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-001	Postal Service	-	-	-	-	-	0.00%
4-141-71300-5230-001	Telecommunications	2,869	2,919	1,750	2,400	650	37.14%
4-141-71300-5410-001	Lease/Rent Equipment	120	2,750	240	240	-	0.00%
4-141-71300-5420-001	Lease/Rent Building	6,600	4,800	7,200	7,200	-	0.00%
4-141-71300-5510-001	Travel/Mileage	-	-	-	-	-	0.00%
1-141-71300-5530-001	Food & Lodging	222	222	800	240	(560)	-70.00%
4-141-71300-5540-001	Convention, Training, & Education	-	170	380	380	-	0.00%
4-141-71300-5810-001	Dues & Association Membership	40	55	50	70	20	40.00%
4-141-71300-5897-001	Bank Service Charge	4,243	3,872	5,600	4,800	(800)	-14.29%
Materials and Supplies:							
4-141-71300-6001-001	Office Supplies	251	781	550	320	(230)	-41.82%
4-141-71300-6002-001	Food Supplies	6,347	9,333	8,800	12,000	3,200	36.36%
4-141-71300-6008-001	Vehicles Supplies (Gas)	-	-	-	-	-	0.00%
4-141-71300-6011-001	Uniforms	402	1,539	600	480	(120)	-20.00%
4-141-71300-6014-001	Operating Supplies	7,817	10,438	6,000	8,000	2,000	33.33%
4-141-71300-6015-001	Trips and Tickets	1,200	5,683	7,000	4,000	(3,000)	-42.86%
Capital Outlay:							
4-141-71300-8202-001	Furniture and Fixtures	-	-	400	200	(200)	-50.00%
4-141-71300-8207-001	EDP Equipment	404	1,237	800	200	(600)	-75.00%
4-141-71300-9203-001	Refunds	-	-	200	200	-	0.00%
TOTAL SHES - 001:	Subtotal Sandy Hook	152,639	152,818	147,461	154,332	6,871	4.66%

KidzRec, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>							
<u>KidzRec (WWRES) - 002</u>							
<u>W W Robinson Elementary</u>							
Salaries & Wages:							
4-141-71300-1100-002	Salaries & Wages – Full Time	64,008	67,210	70,570	76,173	5,603	0.0793963
4-141-71300-1300-002	Salaries & Wages – Part Time	74,825	62,444	65,000	96,157	31,157	0.4793385
4-141-71300-1801-002	One Time Payment	2,250	-	-	-	-	0
Employee Benefits:							
4-141-71300-2100-002	FICA/Medicare - Employer	10,293	9,091	10,371	13,183	2,812	27.11%
4-141-71300-2210-002	Virginia Retirement System	6,657	6,990	8,207	8,859	652	7.94%
4-141-71300-2310-002	Hospitalization Insurance	21,175	22,729	22,825	22,221	(604)	-2.65%
4-141-71300-2400-002	Group Life Insurance	346	363	381	411	30	7.87%
4-141-71300-2500-002	VRS Health Credit	58	60	64	67	3	4.69%
4-141-71300-2600-002	Unemployment Insurance	193	209	200	210	10	5.00%
4-141-71300-2700-002	Worker's Compensation Insurance	760	1,053	900	1,105	205	22.78%
4-141-71300-2900-002	Annual and Sick	-	-	-	-	-	0.00%
Contractual Services:							
4-141-71300-3150-002	Professional Services	432	303	400	320	(80)	-20.00%
4-141-71300-3320-002	Maintenance and Service Contract	1,045	627	2,200	2,200	-	0.00%
4-141-71300-3600-002	Advertising	-	-	80	80	-	0.00%

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-002	Postal Service	-	-	-	-	-	0.00%
4-141-71300-5230-002	Telecommunications	2,589	3,149	2,500	2,400	(100)	-4.00%
4-141-71300-5410-002	Lease/Rent Equipment	120	2,750	240	240	-	0.00%
4-141-71300-5420-002	Lease/Rent Building	6,600	4,800	7,200	7,200	-	0.00%
4-141-71300-5510-002	Travel/Mileage	-	-	-	-	-	0.00%
1-141-71300-5530-002	Food & Lodging	-	222	800	240	(560)	-70.00%
4-141-71300-5540-002	Convention, Training, & Education	252	170	380	380	-	0.00%
4-141-71300-5810-002	Dues & Association Membership	40	86	50	70	20	40.00%
4-141-71300-5897-002	Bank Service Charge	4,243	3,872	5,600	4,800	(800)	-14.29%
Materials and Supplies:							
4-141-71300-6001-002	Office Supplies	195	973	550	320	(230)	-41.82%
4-141-71300-6002-002	Food Supplies	7,855	12,885	8,800	12,000	3,200	36.36%
4-141-71300-6011-002	Uniforms	402	1,539	600	480	(120)	-20.00%
4-141-71300-6014-002	Operating Supplies	8,222	11,519	6,000	8,800	2,800	46.67%
4-141-71300-6015-002	Trips and Tickets	680	6,324	7,000	4,000	(3,000)	-42.86%
Capital Outlay:							
4-141-71300-8202-002	Furniture & Fixtures	-	-	400	200	(200)	-50.00%
4-141-71300-8207-002	EDP Equipment	404	1,237	800	200	(600)	-75.00%
4-141-71300-9203-002	Refunds	120	-	200	200	-	0.00%
TOTAL WWRES - 002:	Subtotal WW Robinson	213,765	220,606	222,318	262,516	40,198	18.08%

KidzRec, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>							
<u>KidzRec HRES - 003</u>							
<u>Honey Run Elementary</u>							
Salaries & Wages:							
4-141-71300-1100-003	Salaries & Wages – Full Time	10,831	11,544	12,125	13,058	933	7.69%
4-141-71300-1300-003	Salaries & Wages – Part Time	53,974	53,071	45,000	46,350	1,350	3.00%
4-141-71300-1801-003	One Time Payment	1,500	-	-	-	-	0.00%
Employee Benefits:							
4-141-71300-2100-003	FICA/Medicare - Employer Virginia Retirement System	5,007	3,477	4,370	4,545	175	4.00%
4-141-71300-2210-003	Hospitalization Insurance	1,143	1,201	1,410	1,519	109	7.73%
4-141-71300-2310-003	Group Life Insurance	1,874	2,634	1,882	3,094	1,212	64.40%
4-141-71300-2400-003	VRS Health Credit	59	62	65	71	6	9.23%
4-141-71300-2500-003	Unemployment Insurance	10	10	12	13	1	8.33%
4-141-71300-2600-003	Worker's Compensation Insurance	115	156	125	164	39	31.20%
4-141-71300-2700-003	Annual and Sick	648	479	750	788	38	5.07%
4-141-71300-2900-003		-	-	-	-	-	0.00%
Contractual Services:							
4-141-71300-3150-003	Professional Services	430	232	200	160	(40)	-20.00%
4-141-71300-3320-003	Maintenance and Service Contract	523	314	1,100	1,100	-	0.00%
4-141-71300-3500-003	Printing	-	-	-	-	-	0.00%
4-141-71300-3600-003	Advertising	-	-	40	40	-	0.00%

RECREATION & CULTURE
GENERAL FUND

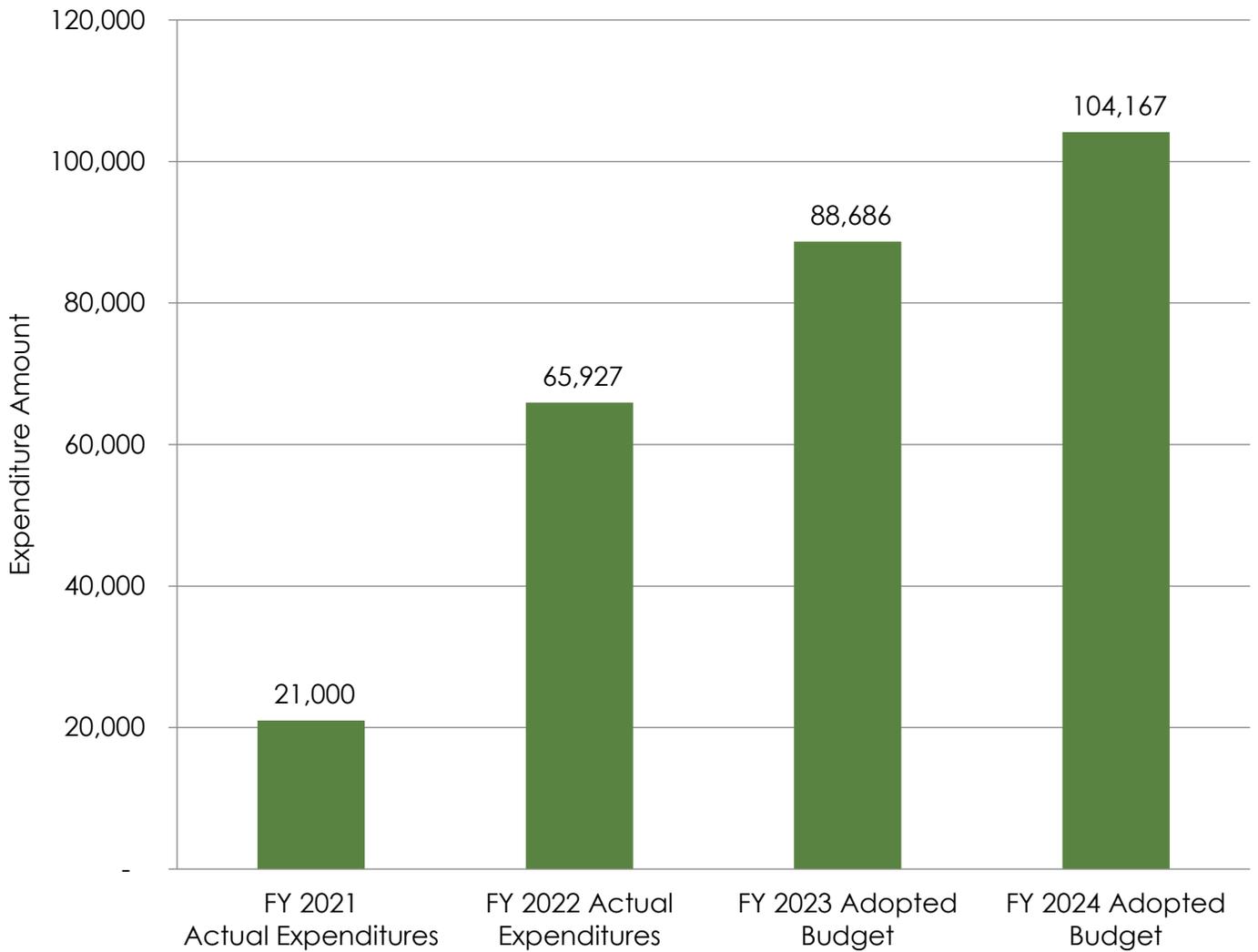
KidzRec, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-003	Postal Service	-	-	-	-	-	0.00%
4-141-71300-5230-003	Telecommunications	1,183	1,563	1,750	1,200	(550)	-31.43%
4-141-71300-5410-003	Lease/Rent Equipment	60	2,600	120	120	-	0.00%
4-141-71300-5420-003	Lease/Rent Building	6,600	4,800	7,200	7,200	-	0.00%
4-141-71300-5510-003	Travel/Mileage	-	-	-	-	-	0.00%
1-141-71300-5530-003	Food & Lodging	-	111	400	120	(280)	-70.00%
4-141-71300-5540-003	Convention, Training, & Education	141	85	190	190	-	0.00%
4-141-71300-5810-003	Dues & Association Membership	25	55	25	35	10	40.00%
4-141-71300-5897-003	Bank Service Charge	2,121	1,936	2,800	2,400	(400)	-14.29%
Materials and Supplies:							
4-141-71300-6001-003	Office Supplies	98	408	300	160	(140)	-46.67%
4-141-71300-6002-003	Food Supplies	5,457	6,914	4,400	6,000	1,600	36.36%
4-141-71300-6011-003	Uniforms	201	770	300	240	(60)	-20.00%
4-141-71300-6014-003	Operating Supplies	6,344	6,865	3,000	4,400	1,400	46.67%
4-141-71300-6015-003	Trips and Tickets	225	2,561	4,500	2,000	(2,500)	-55.56%
Capital Outlay:							
4-141-71300-8202-003	Furniture & Fixtures	-	-	200	100	(100)	-50.00%
4-141-71300-8207-003	EDP Equipment	202	619	400	100	(300)	-75.00%
4-141-71300-9203-003	Refunds	-	-	100	100	-	0.00%
TOTAL HRES - 003:	Subtotal Honey Run	98,769	102,467	92,764	95,267	2,503	2.70%
TOTAL KidzRec:		465,173	475,891	462,543	512,115	49,572	10.72%

CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2024, contributions will be made to the Shenandoah Valley Music Festival, Support of Local Arts, Support of Virginia DPRT, Support of Winchester Regional Airport, and the Northern Virginia 4-H Center.

Cultural Services



RECREATION & CULTURE
GENERAL FUND

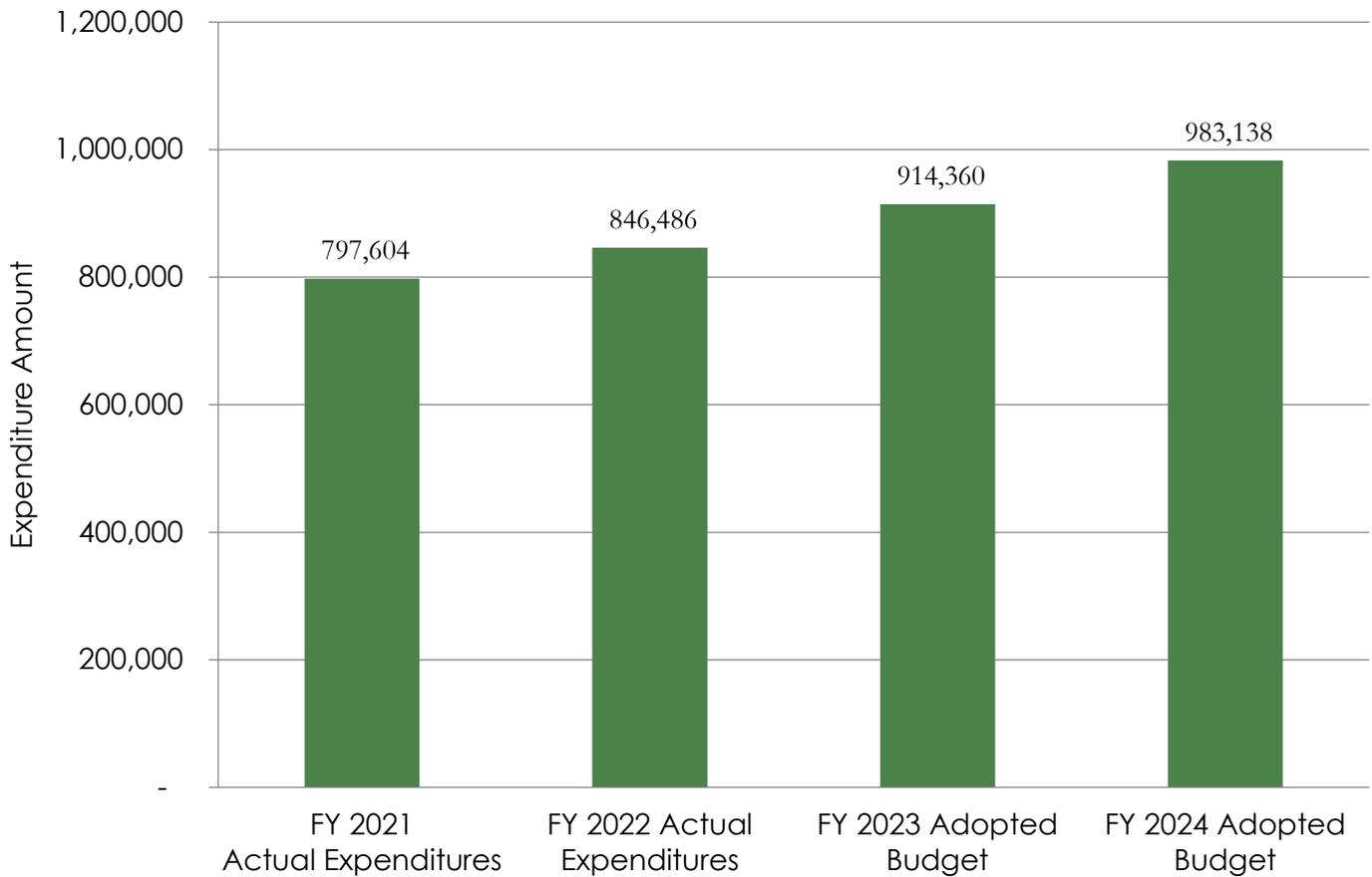
Cultural Services Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CULTURAL SERVICES (72600):							
Other Charges:							
4-100-72600-5663	Shenandoah Valley Music Festival	10,000	10,000	10,000	10,000	-	0.00%
4-100-72600-5664	Support of the Local Arts	4,500	4,500	4,500	4,500	-	0.00%
4-100-72600-5665	Support of Virginia DRPT	-	44,927	67,686	83,267	15,581	23.02%
4-100-72600-5666	Support of Winchester Regional Airport	5,000	5,000	5,000	5,000	-	0.00%
4-100-72600-5668	Northern Virginia 4-H Educational and Conference Center	1,500	1,500	1,500	1,400	(100)	-6.67%
TOTAL CULTURAL SERVICES:		21,000	65,927	88,686	104,167	15,481	17.46%

LIBRARY ADMINISTRATION

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

Library Administration



Library Administration Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY ADMINISTRATION (73100):							
Salaries & Wages:							
4-100-73100-1100	Salaries & Wages - Regular	413,625	434,916	456,700	503,944	47,244	10.34%
4-100-73100-1300	Salaries & Wages - Part-Time	77,244	88,593	105,000	109,857	4,857	4.63%
4-100-73100-1801	One Time Payment	8,250	-	-	-	-	0.00%
Employee Benefits:							
4-100-73100-2100	FICA/Medicare - Employer	35,893	37,776	42,970	46,956	3,986	9.28%
4-100-73100-2210	Virginia Retirement System	43,077	45,231	53,115	58,609	5,494	10.34%
4-100-73100-2215	Hybrid STD/LTD Premium	931	977	1,000	1,050	50	5.00%
4-100-73100-2310	Hospitalization Insurance	99,846	100,042	109,300	114,667	5,367	4.91%
4-100-73100-2400	Group Life Insurance	2,237	2,349	2,500	2,721	221	8.84%
4-100-73100-2500	VRS Health Insurance Credit	373	391	400	420	20	5.00%
4-100-73100-2600	Unemployment Insurance	414	456	500	554	54	10.80%
4-100-73100-2700	Workers' Compensation Insurance	858	741	900	945	45	5.00%
4-100-73100-2900	Accrued Annual & Sick Leave	-	-	-	-	-	0.00%

Library Administration, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-73100-3120	Professional Services - Audit	-	-	-	-	-	0.00%
4-100-73100-3166	Contractual Services	34,324	38,959	36,000	37,500	1,500	4.17%
4-100-73100-3310	Repairs & Maintenance	180	1,877	2,500	2,500	-	0.00%
4-100-73100-3320	Maintenance & Service Contract	612	510	1,500	1,500	-	0.00%
4-100-73100-3500	Printing	192	-	-	-	-	0.00%
4-100-73100-3600	Advertising	343	285	750	750	-	0.00%
Other Charges:							
4-100-73100-5110	Electrical Services	16,418	17,280	20,000	20,000	-	0.00%
4-100-73100-5120	Heating Services	825	1,019	1,200	1,200	-	0.00%
4-100-73100-5130	Water & Sewer	3,120	2,724	2,000	2,500	500	25.00%
4-100-73100-5210	Postal Services	482	647	600	650	50	8.33%
4-100-73100-5230	Telecommunications	21,628	14,500	19,600	19,600	-	0.00%
4-100-73100-5300	Insurance	6,557	6,323	7,000	7,000	-	0.00%
4-100-73100-5305	Auto Insurance	498	504	500	500	-	0.00%
4-100-73100-5420	Lease/Rent Building	3,600	3,600	3,600	3,600	-	0.00%
4-100-73100-5510	Travel - Mileage	216	872	850	850	-	0.00%
4-100-73100-5530	Travel - Food & Lodging	67	1,446	1,500	1,500	-	0.00%
4-100-73100-5540	Convention, Training, & Education	217	1,030	800	800	-	0.00%
4-100-73100-5810	Dues & Association Membership	1,521	1,557	1,500	1,500	-	0.00%

Library Administration, Continued

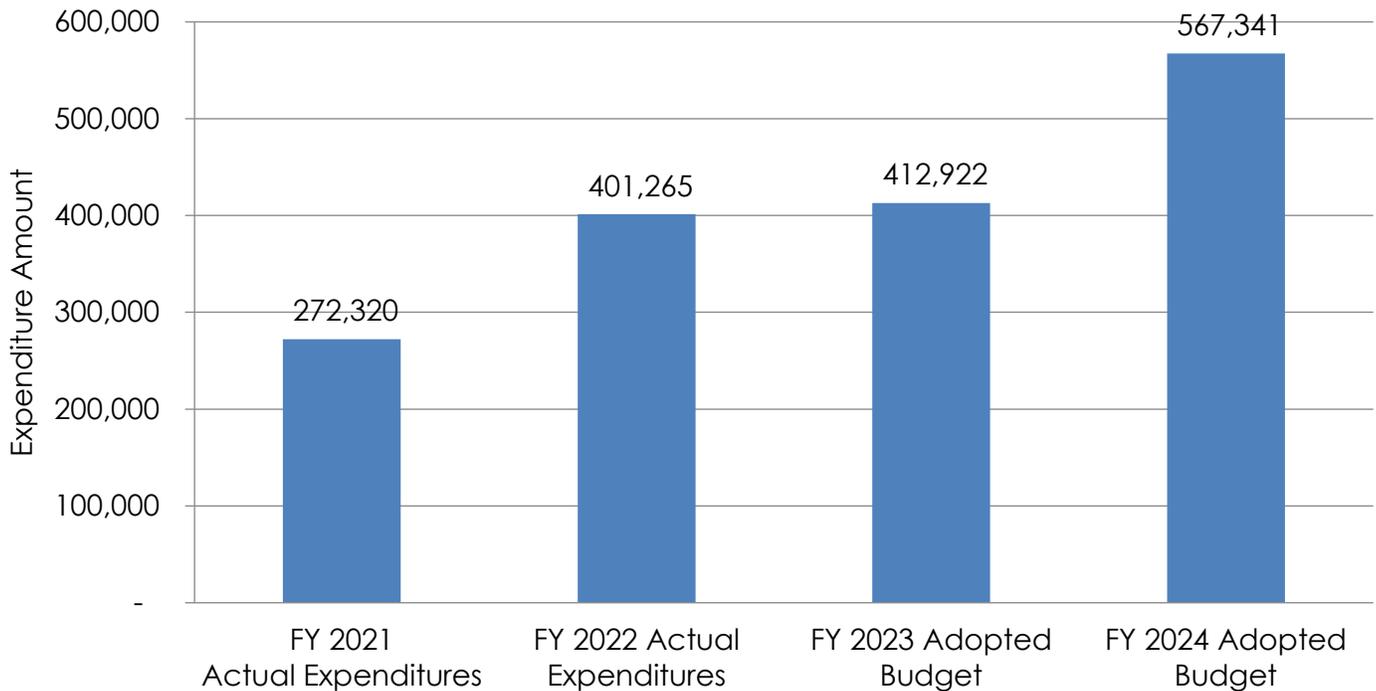
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-73100-6001	Office Supplies	9,219	10,202	12,500	12,500	-	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	267	184	800	600	(200)	-25.00%
4-100-73100-6007	Repairs & Maintenance Supplies	-	-	800	800	-	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	704	1,556	1,250	1,500	250	20.00%
4-100-73100-6009	Auto Repairs & Maintenance	258	32	300	300	-	0.00%
4-100-73100-6012	Books & Supplies	757	895	1,000	1,000	-	0.00%
4-100-73100-6013	Educational/Recreational Supplies	3,478	8,092	10,700	10,700	-	0.00%
4-100-73100-6014	Operating Supplies	3,173	5,856	3,000	3,000	-	0.00%
Capital Outlay:							
4-100-73100-8102	Furniture - Replacement	-	1,000	1,000	1,000	-	0.00%
4-100-73100-8107	EDP Equipment (replacement)	-	9,172	-	-	-	0.00%
4-100-73100-8202	Furniture and Fixtures	-	900	900	900	-	0.00%
4-100-73100-8205	Motor Vehicle	-	-	-	-	-	0.00%
4-100-73100-8207	EDP Equipment	6,201	3,990	9,825	9,165	(660)	-6.72%
TOTAL LIBRARY ADMINISTRATION:		797,604	846,486	914,360	983,138	68,778	7.52%

PLANNING AND ZONING

Planning and Zoning provides for the preservation and growth needs of Shenandoah County. Specifically, the following activities fall under this budget:

- **Planning** – Long-range planning for the County is coordinated by staff and conducted in a collaborative process with many committees and partners. Much of the effort is focused on developing the County's next Comprehensive Plan, which will set out the vision and direction for the County from 2025 through 2045.
- **Zoning and Subdivision** – Land in the County falls under different land zones, including agriculture, conservation, residential, commercial and industrial. Additionally, when a parcel of land is legally divided into more than one tract, there are requirements associated with subdivision timing, the size of parcels, land development, and streets and other utilities. Staff administers the zoning and subdivision ordinances of the County.
- **Land Conservation** – The County actively promotes the voluntary preservation of farmland/forestland and conservation of other open space through two programs –Agricultural & Forestal Districts and Conservation Easements.

Community Development



Planning and Zoning Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PLANNING AND ZONING (81100):							
Salaries & Wages:							
4-100-81100-1100	Salaries & Wages – Regular	143,813	226,808	215,800	284,071	68,271	31.64%
4-100-81100-1300	Salaries & Wages – Part-Time	-	-	-	-	-	100.00%
4-100-81100-1700	Stipends-BZA	-	-	1,200	1,200	-	0.00%
4-100-81100-1711	Remuneration/County Planning Commission	3,415	2,860	6,000	6,000	-	0.00%
4-100-81100-1712	Remuneration/District Planning Commission	150	25	100	100	-	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	200	450	1,500	1,500	-	0.00%
4-100-81100-1801	One Time Payment	2,250	-	-	-	-	0.00%
Employee Benefits:							
4-100-81100-2100	FICA/Medicare - Employer	10,372	15,827	17,794	19,878	2,084	11.71%
4-100-81100-2210	Virginia Retirement System	15,036	23,546	25,100	30,219	5,119	20.39%
4-100-81100-2215	Hybrid STD/LTD Premium	466	651	500	525	25	5.00%
4-100-81100-2310	Hospitalization Insurance	39,864	58,225	43,000	64,926	21,926	50.99%
4-100-81100-2400	Group Life Insurance	781	1,223	1,200	1,403	203	16.92%

Planning And Zoning, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-2500	VRS Health Insurance Credit	130	204	200	210	10	5.00%
4-100-81100-2600	Unemployment Insurance	91	106	100	286	186	186.00%
4-100-81100-2700	Workers' Compensation Insurance	1,775	967	1,900	1,995	95	5.00%
4-100-81100-2900	Accrued Annual and Sick Leave Payout	-	-	-	-	-	0.00%
Contractual Services:							
4-100-81100-3150	Professional Services	5,794	14,450	25,000	49,236	24,236	96.94%
4-100-81100-3190	Codifying Ordinance	-	-	-	-	-	0.00%
4-100-81100-3310	Repairs & Maintenance	817	1,583	500	500	-	0.00%
4-100-81100-3320	Maintenance & Service Contract	2,443	2,485	6,500	37,764	31,264	480.98%
4-100-81100-3500	Printing	134	-	100	100	-	0.00%
4-100-81100-3600	Advertising	5,211	5,115	4,000	4,000	-	0.00%
Other Charges:							
4-100-81100-5210	Postal Service	1,093	2,538	3,000	3,000	-	0.00%
4-100-81100-5230	Telecommunications	2,026	2,299	3,000	3,000	-	0.00%
4-100-81100-5305	Auto Insurance	1,494	1,007	1,550	1,550	-	0.00%
4-100-81100-5510	Mileage	-	779	1,800	1,800	-	0.00%
4-100-81100-5530	Food & Lodging	-	1,239	3,000	3,000	-	0.00%
4-100-81100-5540	Convention, Training, & Education	105	1,505	3,000	3,000	-	0.00%
4-100-81100-5810	Dues & Association Membership	245	525	1,844	1,844	-	0.00%

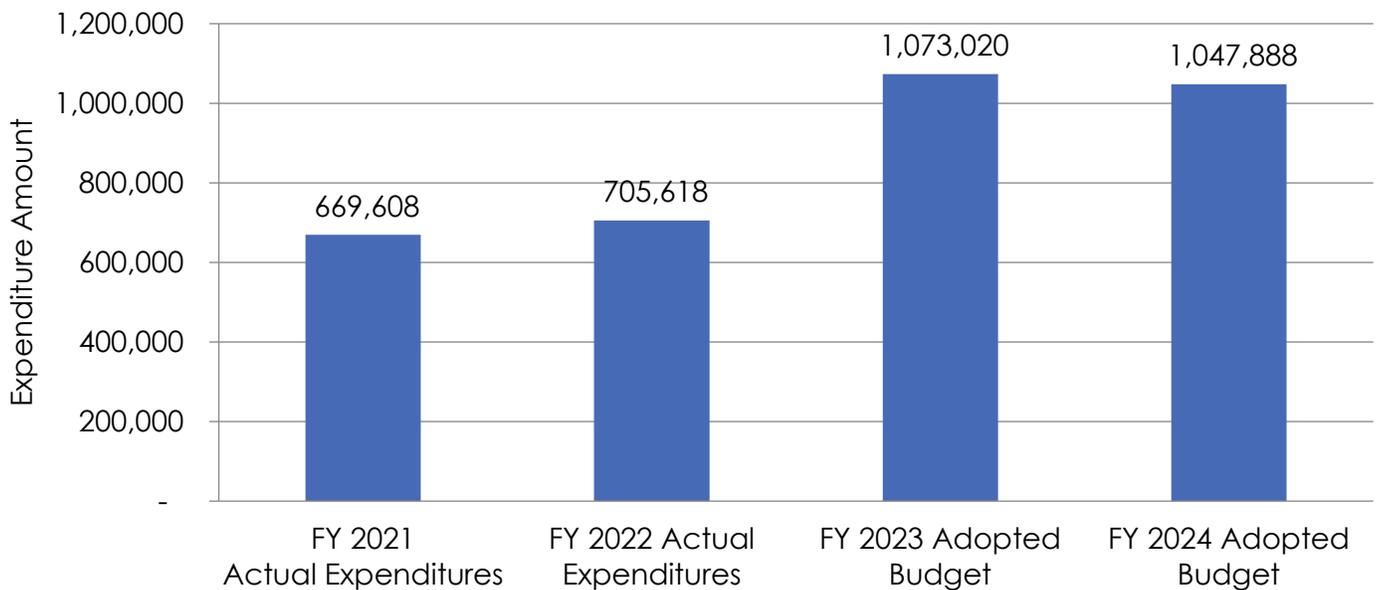
Planning And Zoning, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-81100-6001	Office Supplies	636	1,428	1,000	2,000	1,000	100.00%
4-100-81100-6008	Vehicles Supplies (Gas)	303	931	1,000	1,000	-	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	45	-	800	800	-	0.00%
4-100-81100-6011	Uniforms and Wearing Apparel	363	-	500	500	-	0.00%
4-100-81100-6012	Book and Subscriptions	-	266	200	200	-	0.00%
4-100-81100-6014	Operating Supplies	-	17	-	-	-	0.00%
Payment to Joint Operations:							
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	33,267	32,680	40,984	40,984	-	0.00%
Capital Outlay:							
4-100-81100-8105	Vehicle Purchase	-	-	-	-	-	100.00%
4-100-81100-8202	Furniture and Fixtures	-	924	-	-	-	0.00%
4-100-81100-8203	Communications Equipment	-	-	-	-	-	0.00%
4-100-81100-8207	EDP Equipment	-	600	750	750	-	0.00%
TOTAL PLANNING AND ZONING:		272,320	401,265	412,922	567,341	154,419	37.40%

ECONOMIC DEVELOPMENT AND TOURISM

Economic Development within Shenandoah County aims to target and attract quality balanced business and industry development in order to enhance the economy of Shenandoah County. Services offered by Economic Development staff include providing existing business with retention and expansion programs and services, assisting new and expanding businesses with identification of potential real estate locations within the County, providing current market information about the Commonwealth of Virginia, Shenandoah County and the surrounding region, assisting with efforts to open or expand operations by providing information about the County's zoning, taxes, and other government processes, and participating in programs that assist in developing fully-trained and competent workforce. The Economic Development budget does not include personnel expenditures; this budget largely provides for financial support to existing and new business and industry as well as participation in the Shenandoah Valley Partnership. In FY2019, Tourism was combined with this budget to take the growth of Economic Development further and support and market Shenandoah County. This effort promotes a quality visitor experience and increases the all-around economic impact within the County. All of this is done to enhance the industry within Shenandoah County while maintaining the County's heritage as a rural and agrarian community.

Economic Development & Tourism



Economic Development Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ECONOMIC DEVELOPMENT AND TOURISM (81500):							
Salaries & Wages:							
4-100-81500-1100	Salaries & Wages – Regular	127,603	141,526	197,000	231,334	34,334	17.43%
4-100-81500-1300	Salaries & Wages – Part-Time	13,107	13,185	17,320	21,950	4,630	26.73%
4-100-81500-1801	One Time Payment	1,875	-	-	-	-	0.00%
Employee Benefits:							
4-100-81500-2100	FICA/Medicare - Employer	10,699	11,117	16,395	19,377	2,982	18.19%
4-100-81500-2210	Virginia Retirement System	14,017	14,719	23,043	26,904	3,861	16.76%
4-100-81500-2215	Hybrid STD/LTD premium	-	-	150	-	(150)	-100.00%
4-100-81500-2310	Hospitalization Insurance	13,098	13,168	23,786	46,969	23,183	97.46%
4-100-81500-2400	Group Life Insurance	728	764	1,200	1,249	49	4.08%
4-100-81500-2500	VRS Health Insurance Credit	121	127	200	210	10	5.00%
4-100-81500-2600	Unemployment Insurance	79	86	100	254	154	154.00%
4-100-81500-2700	Worker's Compensation Insurance	4,289	2,560	4,750	4,988	238	5.01%
4-100-81500-2900	Accrued Annual & Sick Leave Payout	-	-	-	-	-	0.00%

Economic Development, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-81500-3160	Professional Services	17,518	79,002	78,850	59,050	(19,800)	-25.11%
4-100-81500-3160-002	Professional Services-Spirit Trails	163	236	-	-	-	0.00%
4-100-81500-3160-004	Professional Services-ARPA Funds-VTC	-	-	149,000	111,000	(38,000)	-25.50%
4-100-81500-3180	Contractual Services	16,944	38,645	35,500	45,500	10,000	28.17%
4-100-81500-3310	Repairs and Maintenance	-	-	750	750	-	0.00%
4-100-81500-3320	Maintenance & Service Contract	98	2,048	1,700	1,707	7	0.41%
4-100-81500-3500	Printing	17,026	1,900	14,300	10,300	(4,000)	-27.97%
4-100-81500-3500-002	Printing-Spirit Trails	-	8,500	-	-	-	0.00%
4-100-81500-3500-003	Printing-Visitor Guide	-	-	-	-	-	0.00%
4-100-81500-3500-004	Printing-ARPA Funds-VTC	-	-	22,000	-	(22,000)	-100.00%
4-100-81500-3600	Advertising	149,573	84,934	131,100	141,000	9,900	7.55%
4-100-81500-3600-002	Advertising-Spirit Trails	48,362	10,230	-	-	-	0.00%
4-100-81500-3600-004	Advertising-ARPA Funds-VTC	-	-	30,000	30,000	-	0.00%
Other Charges:							
4-100-81500-5210	Postal Service	5,050	3,596	6,500	5,500	(1,000)	-15.38%
4-100-81500-5230	Telecommunications	1,587	1,347	2,000	2,000	-	0.00%
4-100-81500-5305	Auto Insurance	498	504	500	500	-	0.00%

Economic Development, Continued

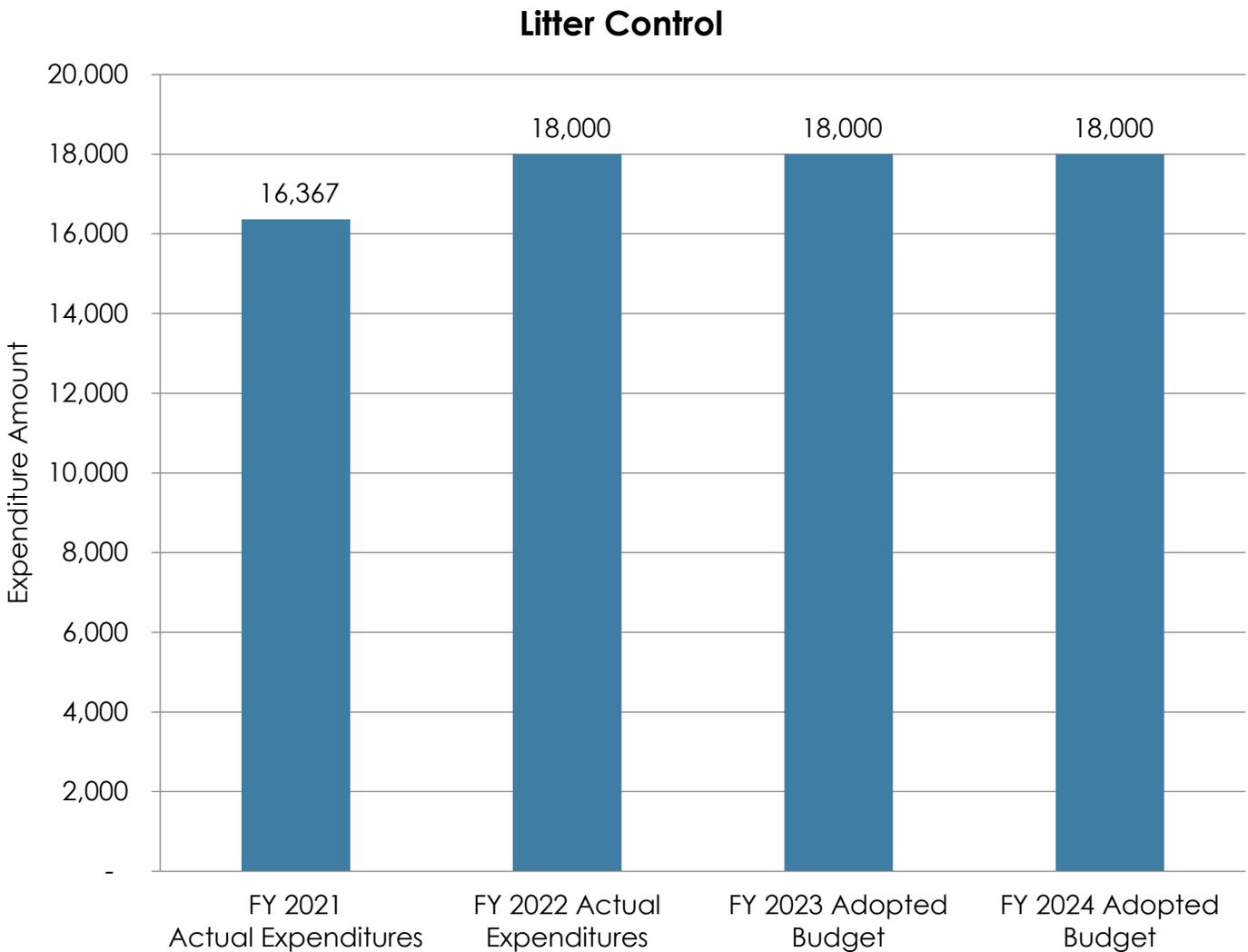
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5307	Public Officials Liability Insurance	-	-	-	-	-	0.00%
4-100-81500-5510	Mileage	155	1,306	2,000	4,500	2,500	125.00%
4-100-81500-5530	Food & Lodging	-	1,621	3,500	5,300	1,800	51.43%
4-100-81500-5540	Convention, Training, & Education	2,149	5,173	4,500	4,800	300	6.67%
4-100-81500-5663	Support of the Local Arts	4,500	4,500	4,500	4,500	-	0.00%
4-100-81500-5810	Dues & Association Membership	2,290	3,150	3,340	3,240	(100)	-2.99%
4-100-81500-5875	Support of Existing Industry	19,478	66,346	85,000	83,000	(2,000)	-2.35%
4-100-81500-5875-001	Support of Existing Industry - Match	140,833	133,333	143,500	110,000	(33,500)	-23.34%
4-100-81500-5876	Support of New Industry	5,465	7,000	11,000	11,000	-	0.00%
4-100-81500-5878	Support of Tourism Attractions	7,728	10,551	9,250	9,250	-	0.00%
Materials and Supplies:							
4-100-81500-6001	Office Supplies	1,843	1,446	1,600	1,770	170	10.63%
4-100-81500-6008	Vehicles Supplies (Gas)	206	472	1,500	1,800	300	20.00%
4-100-81500-6009	Auto Repairs & Maintenance	-	-	500	1,000	500	100.00%

Economic Development, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Payment to Joint Operations:							
4-100-81500-7004	Shenandoah Valley Partnership	42,525	42,525	44,186	44,186	-	0.00%
Capital Outlay							
4-100-81500-8202	Furniture and Fixtures	-	-	2,500	3,000	500	20.00%
TOTAL ECONOMIC DEVELOPMENT:		669,608	705,618	1,073,020	1,047,888	(25,132)	-2.34%

LITTER CONTROL

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



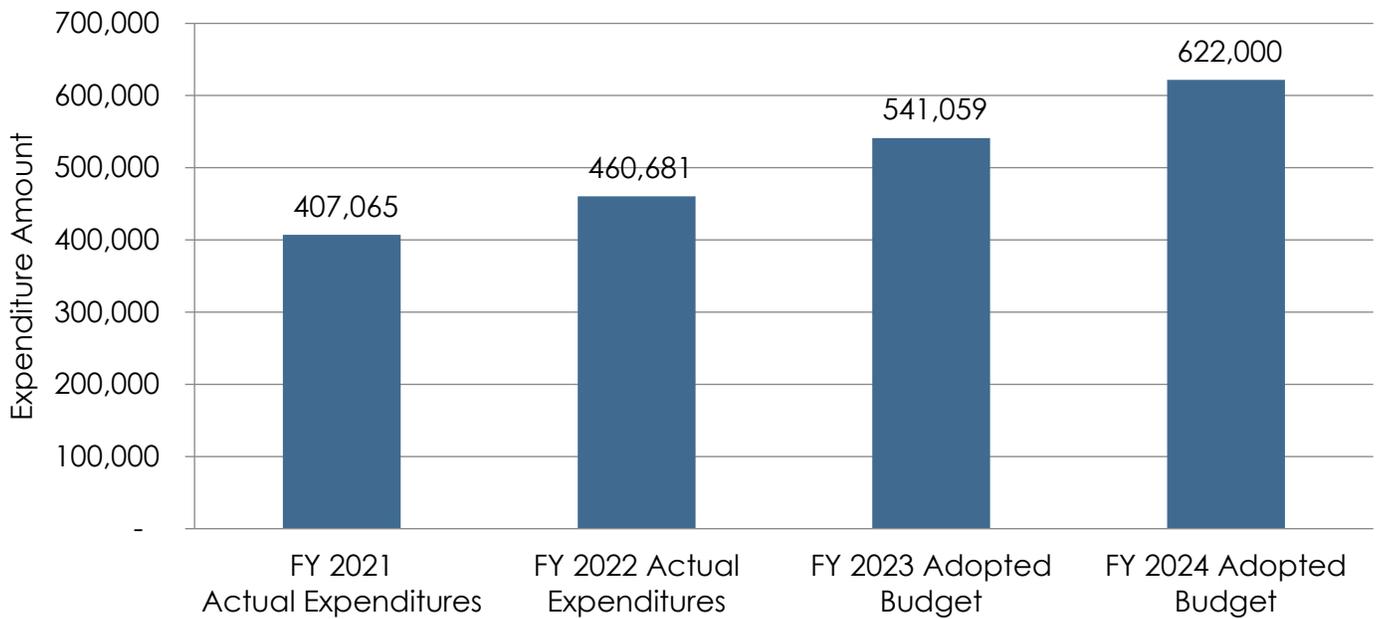
Litter Control Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-81600-5672	Litter Control Program	16,367	25,514	18,000	18,000	-	0.00%
TOTAL LITTER CONTROL PROGRAM:		16,367	18,000	18,000	18,000	-	0.00%

SOIL AND WATER CONSERVATION DISTRICT

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

Soil/Water Conservation District



Soil and Water Conservation District Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOIL/WATER CONSERVATION DISTRICT (82400):							
Salaries & Wages:							
4-100-82400-1100	Salaries & Wages – Regular	264,467	285,693	360,315	429,971	69,656	19.33%
4-100-82400-1200	Salaries & Wages- Overtime	-	-	15,000	-	(15,000)	-100.00%
4-100-82400-1800	One Time Payment	9,250	35,165	-	-	-	0.00%
Employee Benefits:							
4-100-82400-2100	FICA/Medicare - Employer	21,386	25,119	27,564	31,589	4,025	14.60%
4-100-82400-2210	Virginia Retirement System	27,260	29,788	41,905	48,023	6,118	14.60%
4-100-82400-2215	Hybrid STD/LTD Premium	701	1,046	850	1,806	956	112.47%
4-100-82400-2310	Hospitalization Insurance	50,270	51,019	66,000	79,704	13,704	20.76%
4-100-82400-2400	Group Life Insurance	1,416	1,547	2,000	2,124	124	6.20%
4-100-82400-2500	VRS Health Insurance Credit	236	258	325	236	(89)	-27.38%
4-100-82400-2600	Unemployment Insurance	213	215	100	134	34	34.40%
4-100-82400-2700	Workers' Compensation Insurance	4,971	2,717	5,000	6,412	1,412	28.24%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	9,895	11,114	-	-	-	0.00%

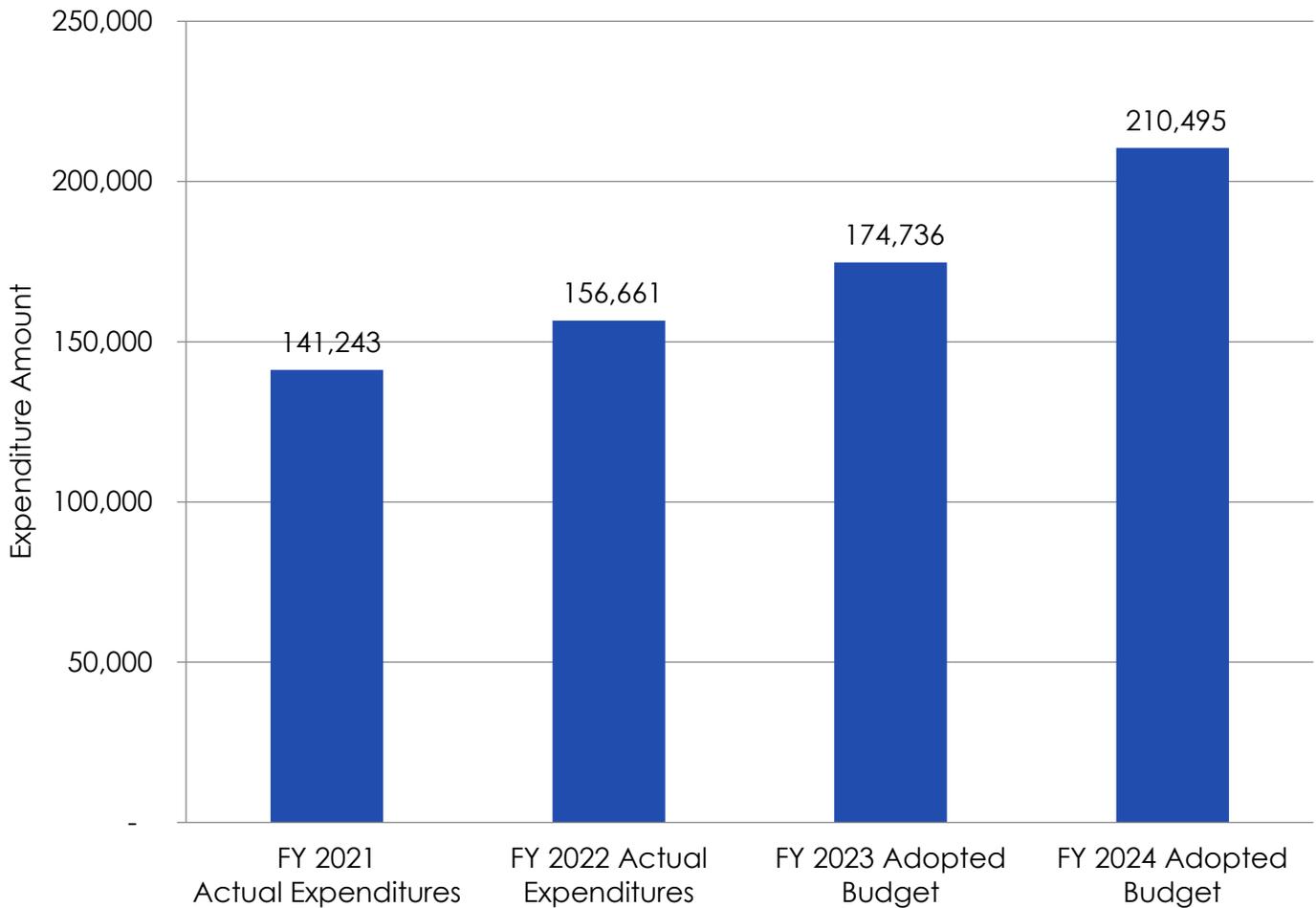
Soil and Water Conservation District, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-82400-5673	Contribution to Soil/Water Conservation District	15,000	15,000	20,000	20,000	-	0.00%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	-	0.00%
TOTAL SOIL/WATER CONSERVATION DISTRICT:		407,065	460,681	541,059	622,000	80,941	14.96%

VIRGINIA COOPERATIVE EXTENSION

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

Cooperative Extension



Virginia Cooperative Extension Service Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COOPERATIVE EXTENSION SERVICE (83500):							
Salaries & Wages:							
4-100-83500-1100	Salaries & Wages – Regular	37,250	39,113	41,100	45,902	4,802	11.68%
4-100-83500-1700	Salaries & Wages Part-time, Stipend - Summer 4H	-	-	-	-	-	0.00%
4-100-83500-1801	One Time Payment	750	-	-	-	-	0.00%
Employee Benefits:							
4-100-83500-2100	FICA/Medicare - Employer	2,511	2,593	3,150	3,512	362	11.49%
4-100-83500-2210	Virginia Retirement System	3,874	4,068	4,805	5,338	533	11.09%
4-100-83500-2310	Hospitalization Insurance	13,098	13,168	14,375	15,752	1,377	9.58%
4-100-83500-2400	Group Life Insurance	201	211	225	248	23	10.22%
4100-83500-2500	VRS Health Insurance Credit	33	35	40	42	2	5.00%
4-100-83500-2600	Unemployment Insurance	30	26	50	50	-	0.00%
4-100-83500-2700	Workers' Compensation Insurance	25	23	50	53	3	6.00%
Contractual Services:							
4-100-83500-3166	Contractual Services	275	463	1,700	700	(1,000)	-58.82%
4-100-83500-3310	Repairs & Maintenance	-	-	200	200	-	0.00%
4-100-83500-3320	Maintenance and Service Contracts	75	350	900	500	(400)	-44.44%

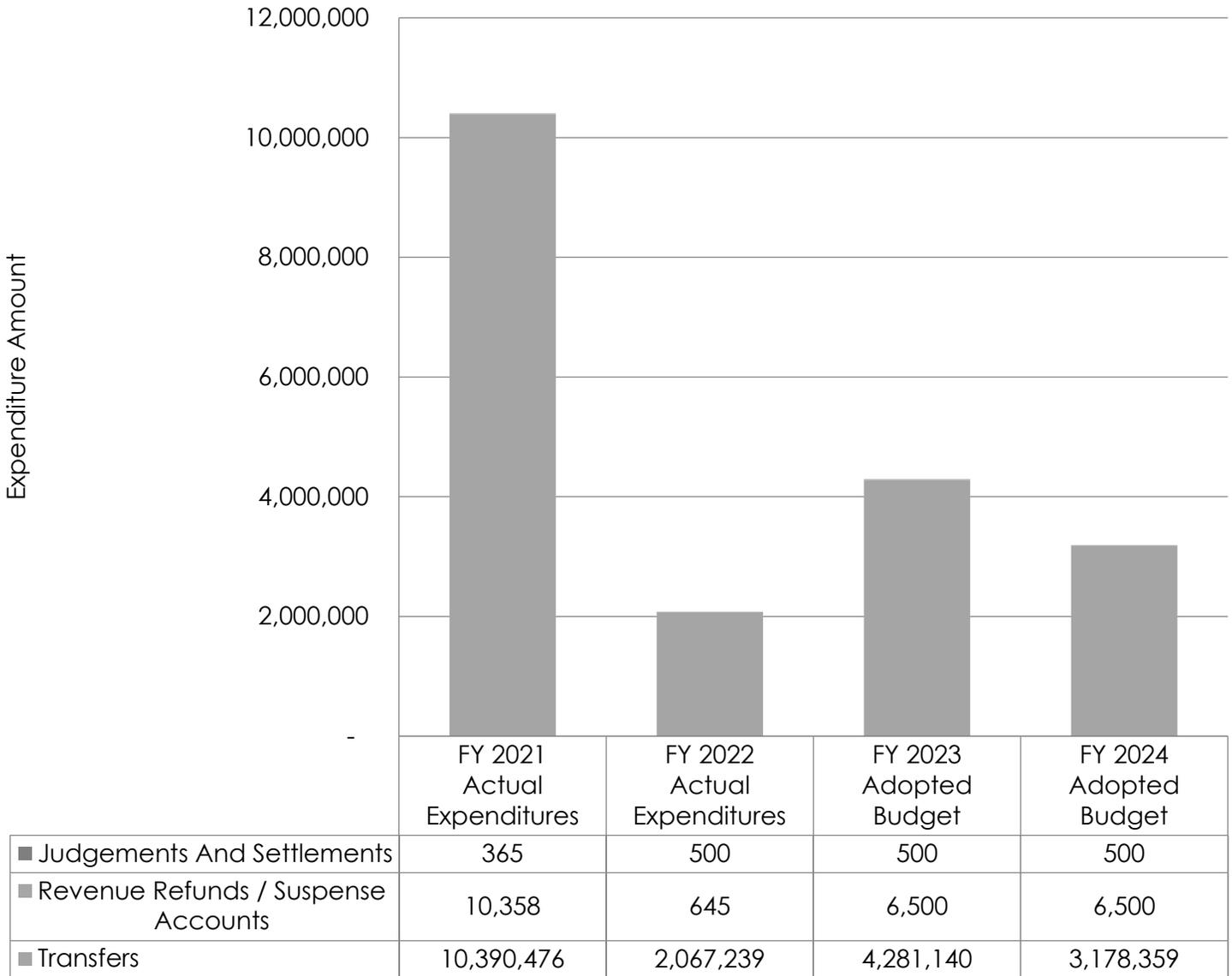
Virginia Cooperative Extension Service, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-83500-5210	Postal Service	99	98	100	100	-	0.00%
4-100-83500-5230	Telecommunications	40	3	350	350	-	0.00%
4-100-83500-5420	Leases & Rentals	-	-	-	600	600	100.00%
4-100-83500-5510	Mileage	157	225	400	400	-	0.00%
4-100-83500-5540	Convention, Training, & Education	50	-	350	350	-	0.00%
4-100-83500-5675	Extension Agents' Salaries	71,517	83,353	90,991	104,423	13,432	14.76%
4-100-83500-5676	Summer 4H Associate Salary	7,624	9,644	11,550	11,550	-	0.00%
4-100-83500-5810	Dues & Association Membership	669	689	825	850	25	3.03%
Materials and Supplies:							
4-100-83500-6001	Office Supplies	2,400	2,335	2,000	2,400	400	20.00%
4-100-83500-6003	Agricultural Supplies	548	230	225	225	-	0.00%
4-100-83500-6008	Vehicle Supplies - Fuel	16	34	350	350	-	0.00%
Capital Outlay:							
4-100-83500-8202	Furniture & Fixtures	-	-	-	-	-	0.00%
4-100-83500-8206	County Farm Upgrades	-	-	1,000	16,600	15,600	1560.00%
TOTAL COOPERATIVE EXTENSION SERVICE:		141,243	156,661	174,736	210,495	20,159	20.46%

NON-DEPARTMENTAL

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

Non-Departmental



Non-Departmental Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUDGMENTS AND SETTLEMENTS (91100):</u>							
Contractual Services:							
4-100-91100-3180	Contractual Services	365	200	500	500	-	0.00%
TOTAL JUDGMENTS AND SETTLEMENTS:		365	500	500	500	-	0.00%

NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS (92100):							
Other							
Costs:							
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	-	-	-	-	-	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	-	-	-	-	-	0.00%
4-100-92100-9203	Refunds - Building Permits	10,296	45	6,000	6,000	-	0.00%
4-100-92100-9204	Refunds - Zoning Applications	-	600	500	500	-	0.00%
4-100-92100-9206	Refunds - Land Use Applications	62	-	-	-	-	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/ EMS	-	-	-	-	-	0.00%
4-100-92100-9214	Refunds - VA Dept of Emergency Mgmt	-	-	-	-	-	0.00%
TOTAL REVENUE REFUNDS:		10,358	645	6,500	6,500	-	0.00%

NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TRANSFERS (92200):							
Other Costs:							
4-100-92200-9221	Salaries & Wages - Compensation Study Efforts	-	-	1,250,000	-	(1,250,000)	-100.00%
4-100-92200-9211	Reserve for Contingencies	46,220	11,817	200,000	200,000	-	0.00%
4-100-92200-9212	Reserve for Contingencies - Fuel	-	-	50,000	50,000	-	0.00%
4-100-92200-9214	Reserve for Conservation Easement Authority	-	-	25,000	25,000	-	0.00%
4-100-92200-9215	Reserve for IDA	-	25,000	25,000	25,000	-	0.00%
4-100-92200-9219	Cobra Administration	-	-	-	-	-	0.00%
4-100-92200-9220	LODA Health Insurance Payment	-	-	-	-	-	0.00%
4-100-92200-9224	Reserve for COVID-19 Expenses	7,437,573	-	-	-	-	0.00%
4-100-92200-9225	CDBG Pass Through Grant	403,048	110,111	-	-	-	0.00%
4-100-92200-9226	Brownfield Pass Through Grant	48,000	-	-	-	-	0.00%
4-100-92200-9227	DHCD Utility Relief Pass Through	17,857	46,951	-	-	-	0.00%
4-100-93200-0112	Transfer to CEA - Rollback Taxes	-	142,000	-	-	-	0.00%
4-100-93200-0222	Transfer to Landfill Contingency Fund (Fund 222)	45,211	50,546	45,000	45,000	-	0.00%

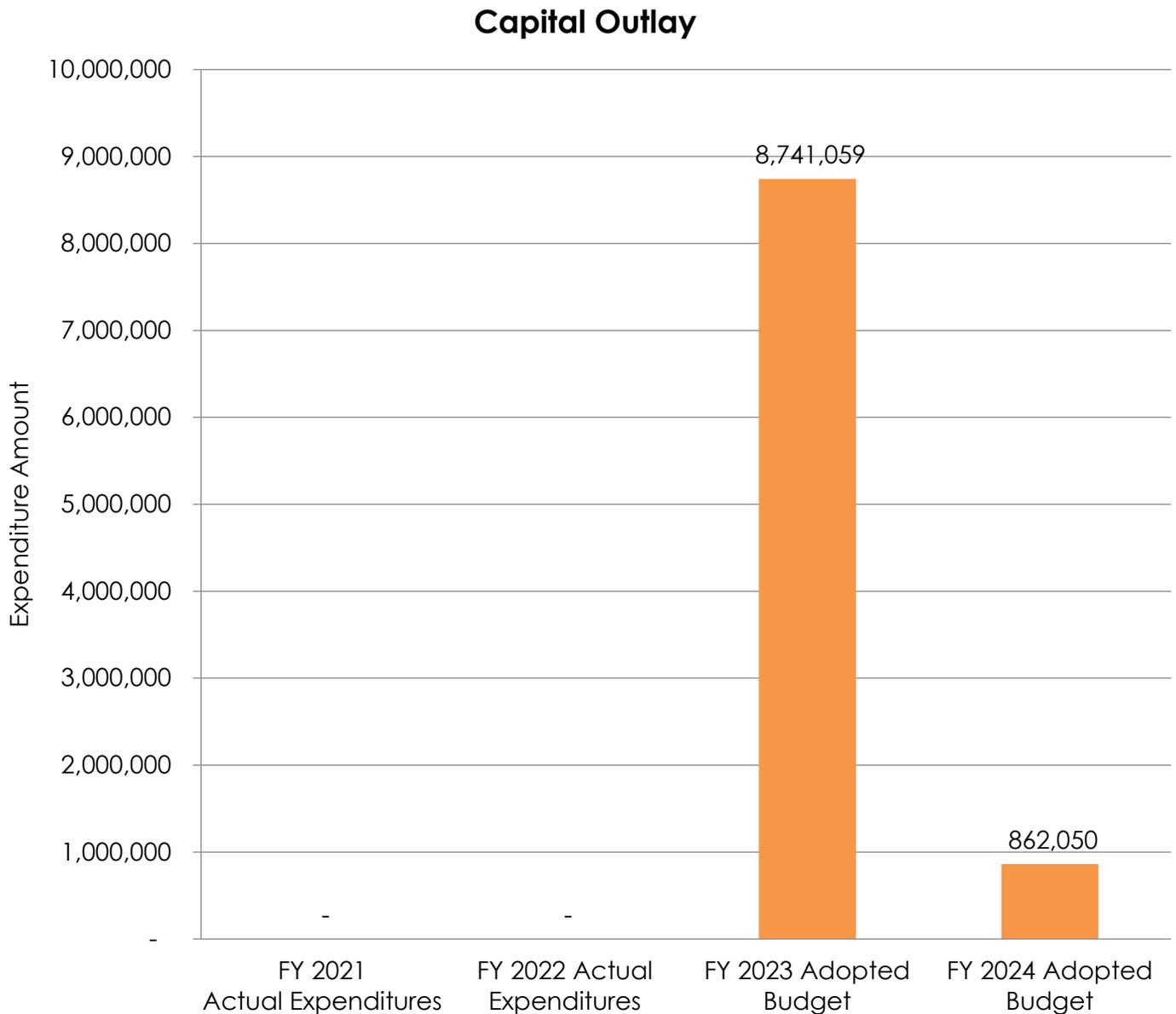
NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-93200-0223	Transfer to Parks and Recreation - Operations	469,897	363,227	668,068	646,332	(21,736)	-3.25%
4-100-93200-0302	Transfer to Capital Outlay	10,967	-	-	-	-	0.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	6,353	251,132	55,900	96,950	41,050	73.43%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	1,905,350	1,066,455	1,962,172	2,090,077	127,905	6.52%
TOTAL TRANSFERS:		10,390,476	2,067,239	4,281,140	3,178,359	-1,102,781	-25.76%

CAPITAL OUTLAY

The Capital Outlay department records costs for the capital needs of the County. A separate Five-Year Capital Improvement Program was approved in fiscal year 2022, which provides a detailed explanation of the major capital expenditures planned for fiscal year 2022 through 2026.



CAPITAL OUTLAY
GENERAL FUND

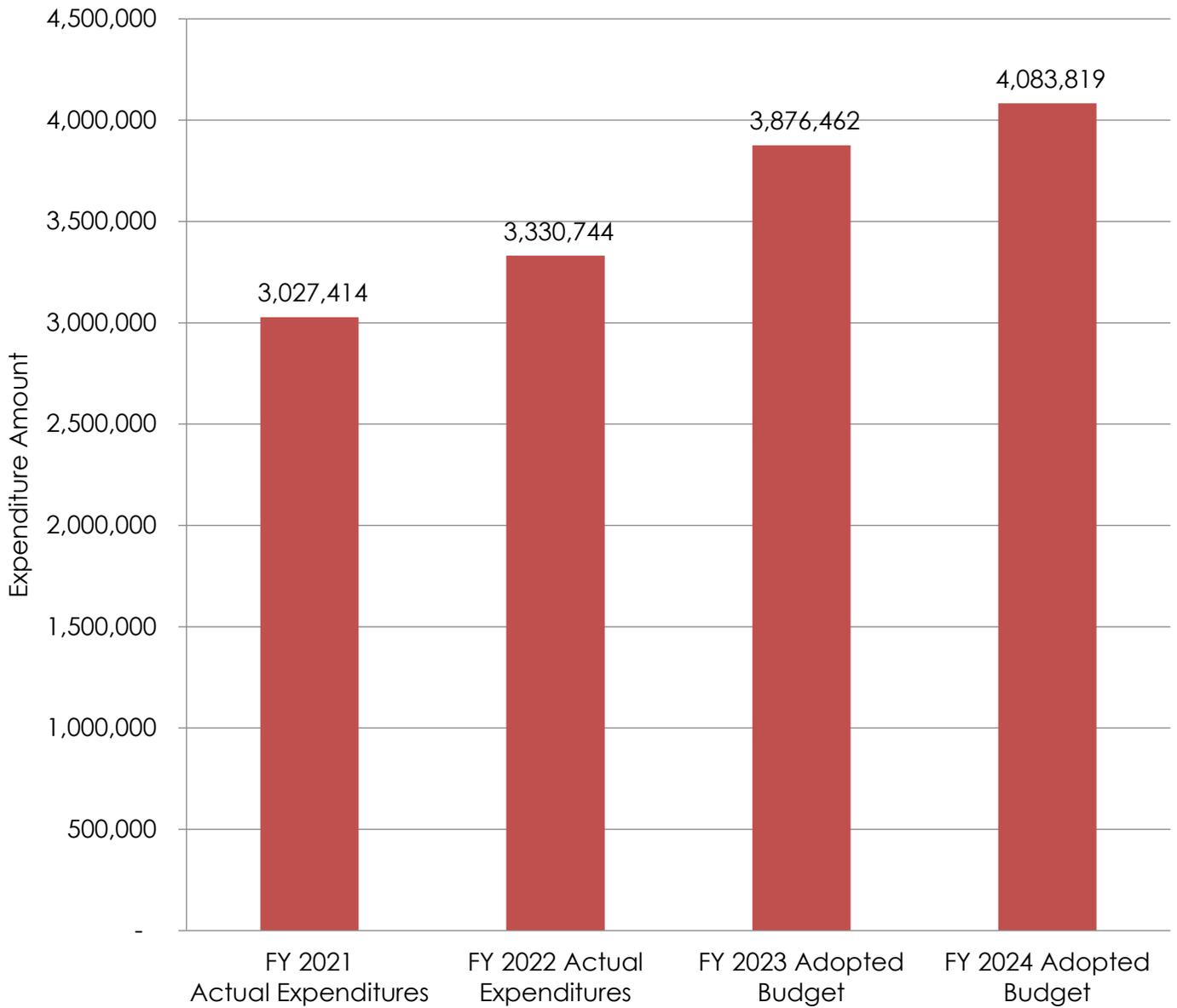
Capital Outlay Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CAPITAL OUTLAY (94000):							
Capital Outlay:							
4-100-94000-9400	Capital Outlay Expenditures	-	-	605,162	862,050	256,888	42.45%
4-111-94000-9401	ARPA - Reserve for Broadband Initiative	-	-	3,718,818	-	(3,718,818)	-100.00%
4-111-94000-9402	ARPA - Reserve for HVAC Project at Courthouse	-	-	1,500,000	-	(1,500,000)	-100.00%
4-111-94000-9403	ARPA - Reserve for Ambulance	-	-	345,000	-	(345,000)	-100.00%
4-111-94000-9405	ARPA - Capital Outlay Reserve	-	-	2,572,079	-	(2,572,079)	-100.00%
TOTAL CAPITAL OUTLAY:		-	-	8,741,059	862,050	(7,879,009)	-90.14%

COUNTY DEBT SERVICE

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

County Debt Service



DEBT SERVICE
GENERAL FUND

County Debt Service Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - COUNTY (FUND 209):							
4-209-000999-9110	IDA - Lease Revenue Bond Series 2021 - Principal	-	-	552,000	543,000	(9,000)	-1.63%
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4 - VRA 2011B	220,000	275,000	280,000	285,000	5,000	1.79%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	1,095,000	1,135,000	1,170,000	1,215,000	45,000	3.85%
4-209-000999-9113	Mt. Jackson Sewer - Prin C-515332-02	223,102	221,429	237,690	240,074	2,384	1.00%
4-209-000999-9115	Edinburg School VRA 2012C Principal	110,000	115,000	125,000	130,000	5,000	4.00%
4-209-000999-9117	Lease Finance - vehicles and equipment	-	-	-	-	-	0.00%
4-209-000999-9118	VRA 2018C - Sheriff's Office/ECC/Radio-Principal	-	350,000	350,000	555,000	205,000	58.57%
4-209-000999-9119	Line of Credit - Principal	-	-	-	-	-	0.00%
4-209-000999-9120	IDA-Lease Revenue Bond Series 2021 - Interest	-	-	58,298	67,697	9,399	16.12%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	56,687	17,370	10,718	9,226	(1,492)	-13.92%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	432,208	374,561	314,979	253,327	(61,652)	-19.57%

DEBT SERVICE
GENERAL FUND

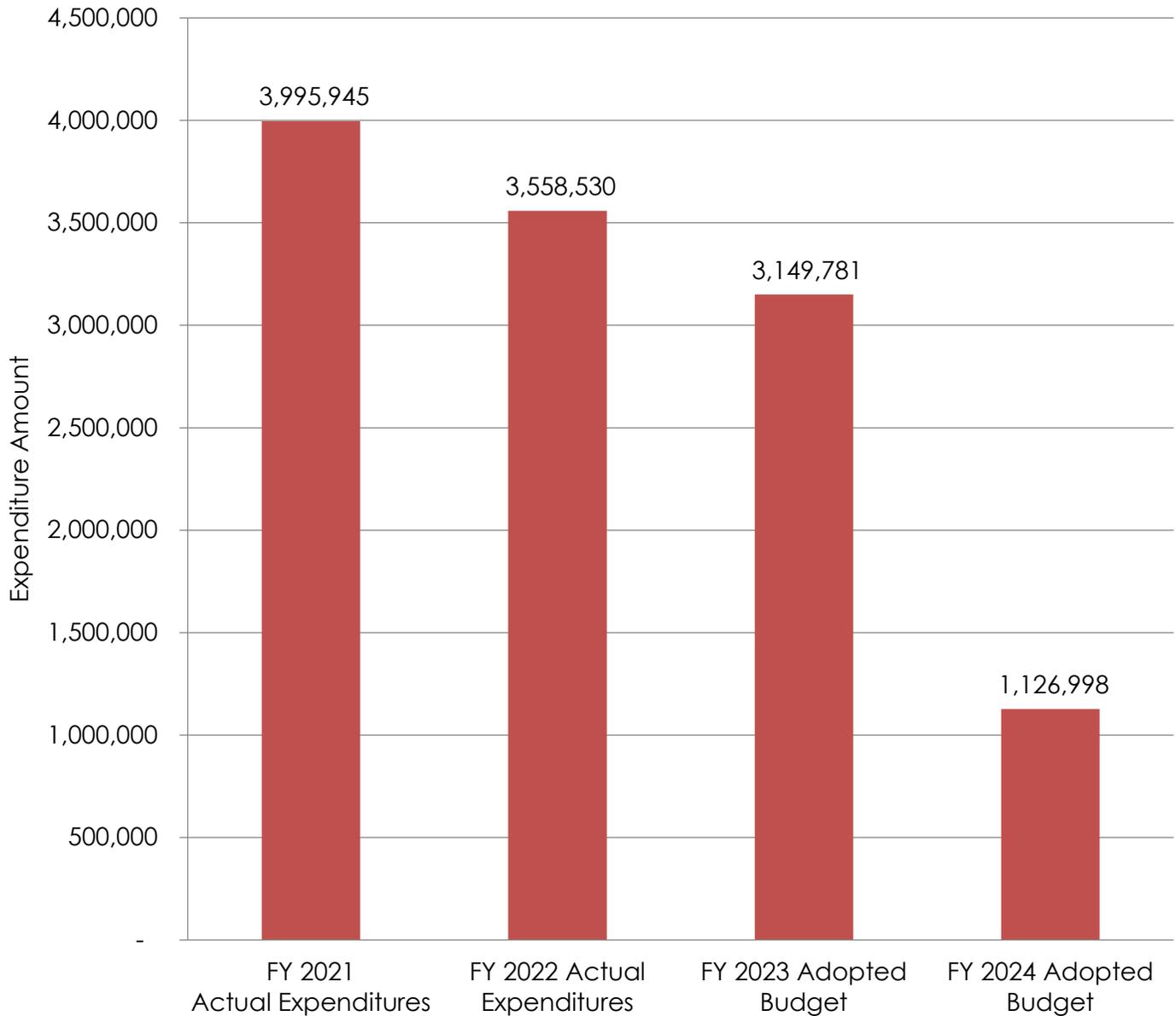
County Debt Service, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	59,335	23,721	16,554	14,172	(2,382)	-14.39%
4-209-000999-9125	Edinburg School VRA 2012C Interest	138,119	132,679	126,878	121,169	(5,709)	-4.50%
4-209-000999-9127	Lease Finance - vehicles and equipment-interest	-	33,702	-	-	-	0.00%
4-209-000999-9128	VRA 2018C - Sheriff's Office/ECC/Radio-Interest	661,250	652,282	634,344	611,154	(23,190)	-3.66%
4-209-000999-9129	Line of Credit - Interest and Fees	-	-	-	-	-	0.00%
4-209-000999-9190	Bond Issuance Cost	31,713	-	-	39,000	39,000	0.00%
TOTAL DEBT SERVICE - COUNTY:		3,027,414	3,330,744	3,876,462	4,083,819	207,357	5.35%

SCHOOLS DEBT SERVICE

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

Schools Debt Service



DEBT SERVICE
GENERAL FUND

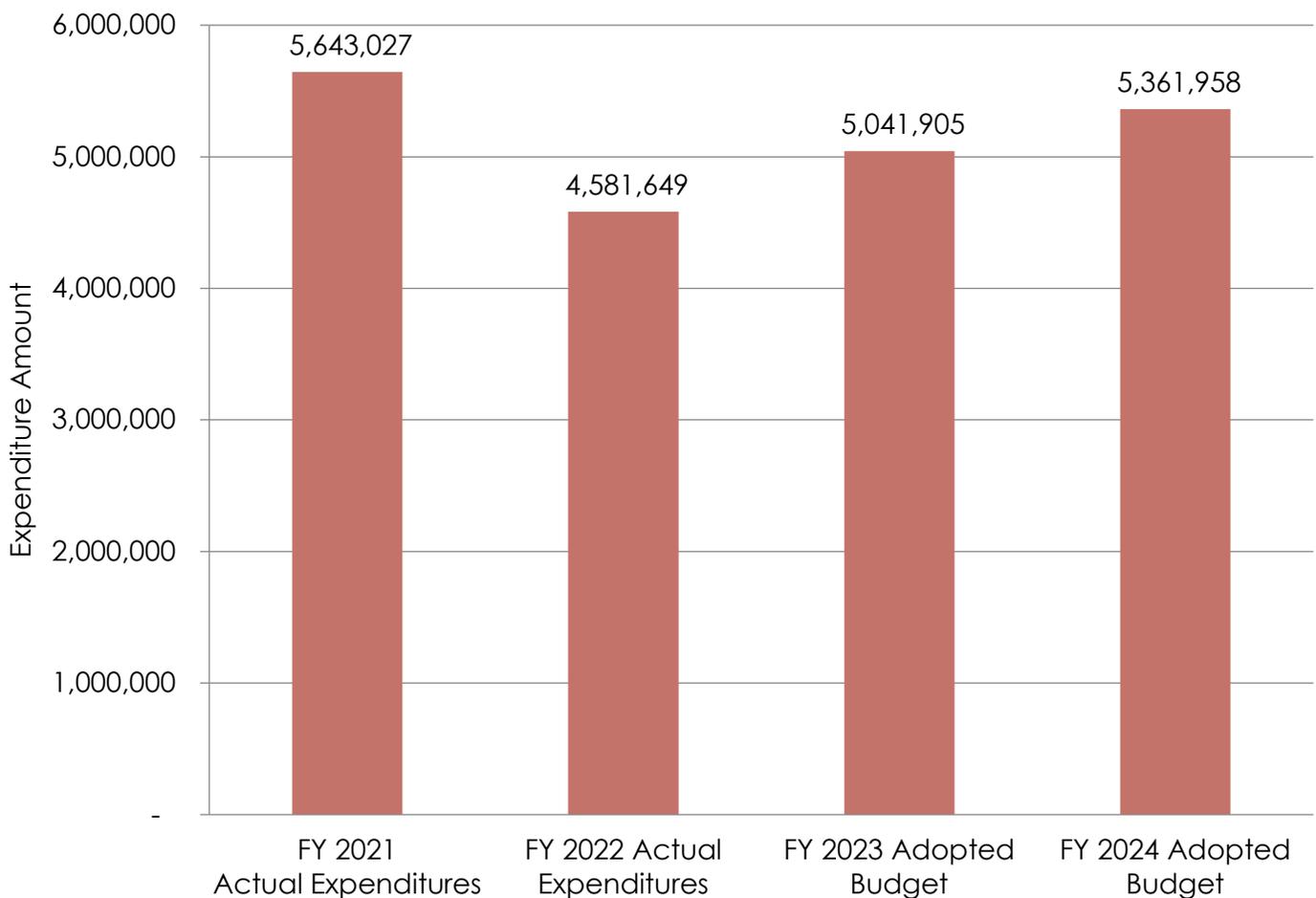
Schools Debt Service Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - SCHOOLS (FUND 208):							
4-208-000999-9111	VA Lit Loan - PR Elementary Schools	314,500	-	-	-	-	0.00%
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA	1,775,000	1,870,000	1,965,000	0	-1,965,000	-100.00%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	225,777	228,021	230,949	234,453	3,504	1.52%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	480,000	-	0.00%
4-208-000999-9121	VA Lit Loan - Int Elementary Schools	9,435	-	-	-	-	0.00%
4-208-000999-9122	VPSA Annual Administration Fees	625	625	1,250	700	(550)	-44.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	240,848	147,900	50,108	-	(50,108)	-100.00%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	46,624	37,179	27,050	16,346	(10,704)	-39.57%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	-	0.00%
4-208-000999-9127	Capital Lease - Buses - Principal	456,131	358,905	-	-	-	0.00%
4-208-000999-9128	Capital Lease - Buses - Interest	31,598	20,493	-	-	-	0.00%
4-208-000999-9129	Capital Lease - IT Equipment - Principal	19,680	19,781	-	-	-	0.00%
4-208-000999-9130	Capital Lease - IT Equipment - Interest	303	202	-	-	-	0.00%
4-208-000999-9135	VPSA 2004 B - Administration Fees	625	625	625	700	75	12.00%
TOTAL DEBT SERVICE - SCHOOLS:		3,995,945	3,558,530	3,149,781	1,126,998	(2,022,783)	-64.22%

SOCIAL SERVICES FUND

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

Social Services Department



Social Services Fund Revenues

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND</u>						
<u>(FUNDS 140 & 141):</u>						
Local Revenues:						
Transfer from General Fund - Operational	2,369,554	1,238,053	1,522,399	1,675,222	152,823	10.04%
Total Local Revenues	2,369,554	1,238,053	1,522,399	1,675,222	152,823	10.04%
State Revenues:						
Categorical Aid	1,063,089	1,155,801	860,167	791,268	(68,899)	-8.01%
Total State Revenues	1,063,089	1,155,801	860,167	791,268	(68,899)	-8.01%
Federal Revenues:						
Categorical Aid	1,991,958	2,004,843	2,659,339	2,895,468	236,129	8.88%
Total Federal Revenues	1,991,958	2,004,843	2,659,339	2,895,468	236,129	8.88%
TOTAL SOCIAL SERVICES FUND:	5,424,601	4,398,696	5,041,905	5,361,958	320,053	6.35%

Social Services Fund Expenditures

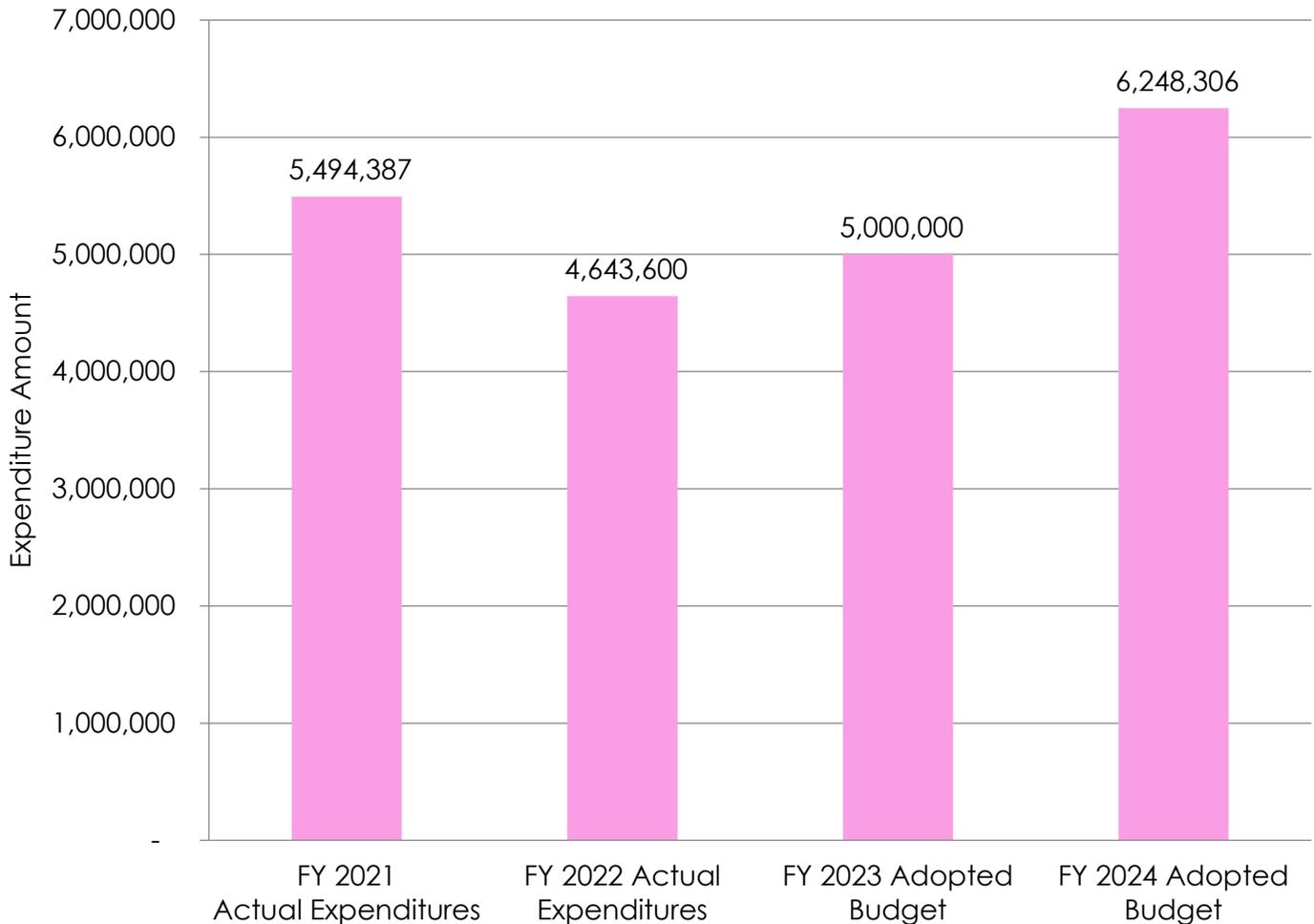
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND</u>							
<u>(FUNDS 140 and 141):</u>							
Other Charges:							
4-140-005310-0001	Social Services Operations	5,643,027	4,581,649	5,041,905	5,361,958	320,053	6.35%
TOTAL SOCIAL SERVICES FUND:		5,643,027	4,581,649	5,041,905	5,361,958	320,053	6.35%

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CHILDREN'S SERVICES ACT (CSA) FUND

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

Children's Services Act



CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN'S SERVICES ACT FUND (FUND 250):						
Local Revenues:						
Transfer from General Fund - Operational	1,809,683	1,775,588	1,500,000	1,767,700	267,700	17.85%
Total Local Revenues	1,809,683	1,775,588	1,500,000	1,767,700	267,700	17.85%
State Revenues:						
Categorical Aid	3,606,177	4,618,243	3,500,000	4,480,606	980,606	28.02%
Total State Revenues	3,606,177	4,618,243	3,500,000	4,480,606	980,606	28.02%
TOTAL CHILDREN'S SERVICES ACT FUND:	5,415,860	6,393,831	5,000,000	6,248,306	1,248,306	24.97%

CHILDREN'S SERVICES ACT (CSA) FUND EXPENDITURES

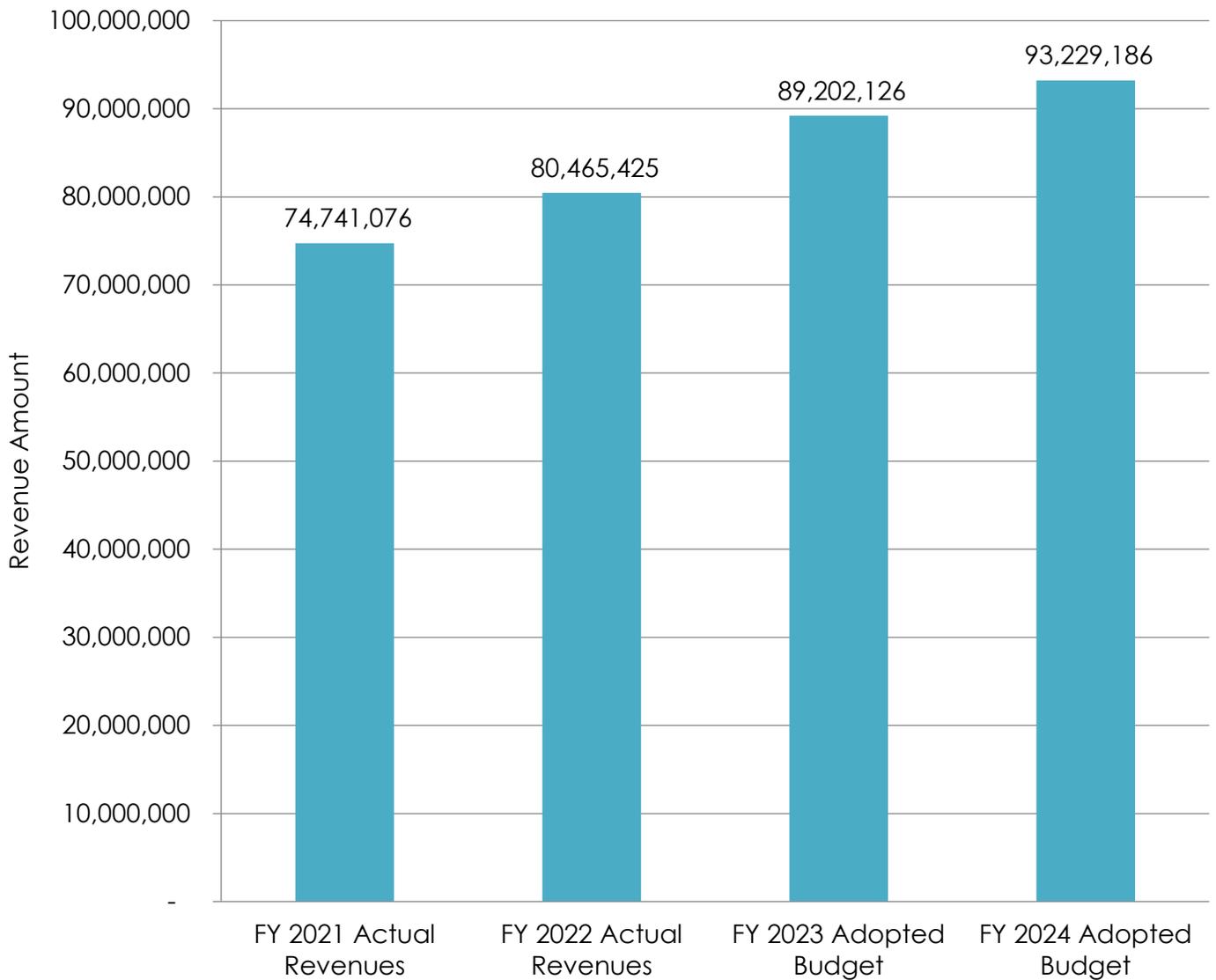
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CHILDREN'S SERVICES ACT (FUND 250):</u>							
Other Charges:							
4-250-53600-9001	Children's Services Act	5,494,387	4,643,600	5,000,000	6,248,306	1,248,306	24.97%
TOTAL CHILDREN'S SERVICES ACT FUND:		5,494,387	4,643,600	5,000,000	6,248,306	1,248,306	24.97%

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SCHOOL FUND

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

School Fund Revenues



SCHOOL FUND REVENUES

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SCHOOL FUND (FUNDS 205 & 207):</u>						
Local Revenues:						
Transfer from General Fund - Operational	26,232,992	27,636,722	31,366,110	32,240,110	874,000	2.79%
Transfer from General Fund- Technology	290,280	416,880	461,141	462,500	1,359	0.29%
Transfer from General Fund - Capital	-	4,225,465	-	1,570,000	1,570,000	100.00%
Local Grant Funding-Special Fund	994,551	210,000	115,000	549,600	434,600	377.91%
Other Local Revenues - Food Service	28,017	27,500	273,000	620,000	347,000	127.11%
Other Local Revenues	317,289	507,220	265,000	376,500	111,500	42.08%
Total Local Revenues	27,863,129	33,023,787	32,480,251	35,818,710	3,338,459	10.28%
State Revenues:						
Categorical Aid	38,793,004	39,152,779	43,363,735	46,128,243	2,764,508	6.38%
Categorical Aid - Food Service	34,324	50,641	42,867	75,000	32,133	74.96%
State Grant Funding-Special Fund	1,121,184	1,626,912	4,627,320	1,369,807	(3,257,513)	-70.40%
Total State Revenues	39,948,512	40,830,332	48,033,922	47,573,050	(460,872)	-0.96%
Federal Revenues:						
Categorical Aid	1,326,513	1,377,796	1,351,100	1,385,000	33,900	2.51%
Categorical Aid - Food Service	1,371,882	3,426,137	1,874,938	3,155,851	1,280,913	68.32%
Federal Grant Funding-Special Fund	4,231,040	1,807,374	5,461,915	5,296,575	(165,340)	-3.03%
Total Federal Revenues	6,929,435	6,611,307	8,687,953	9,837,426	1,149,473	13.23%
TOTAL SCHOOL FUND:	74,741,076	80,465,425	89,202,126	93,229,186	4,027,060	4.51%

SCHOOL EXPENDITURES
SCHOOL FUND

SCHOOL FUND EXPENDITURES

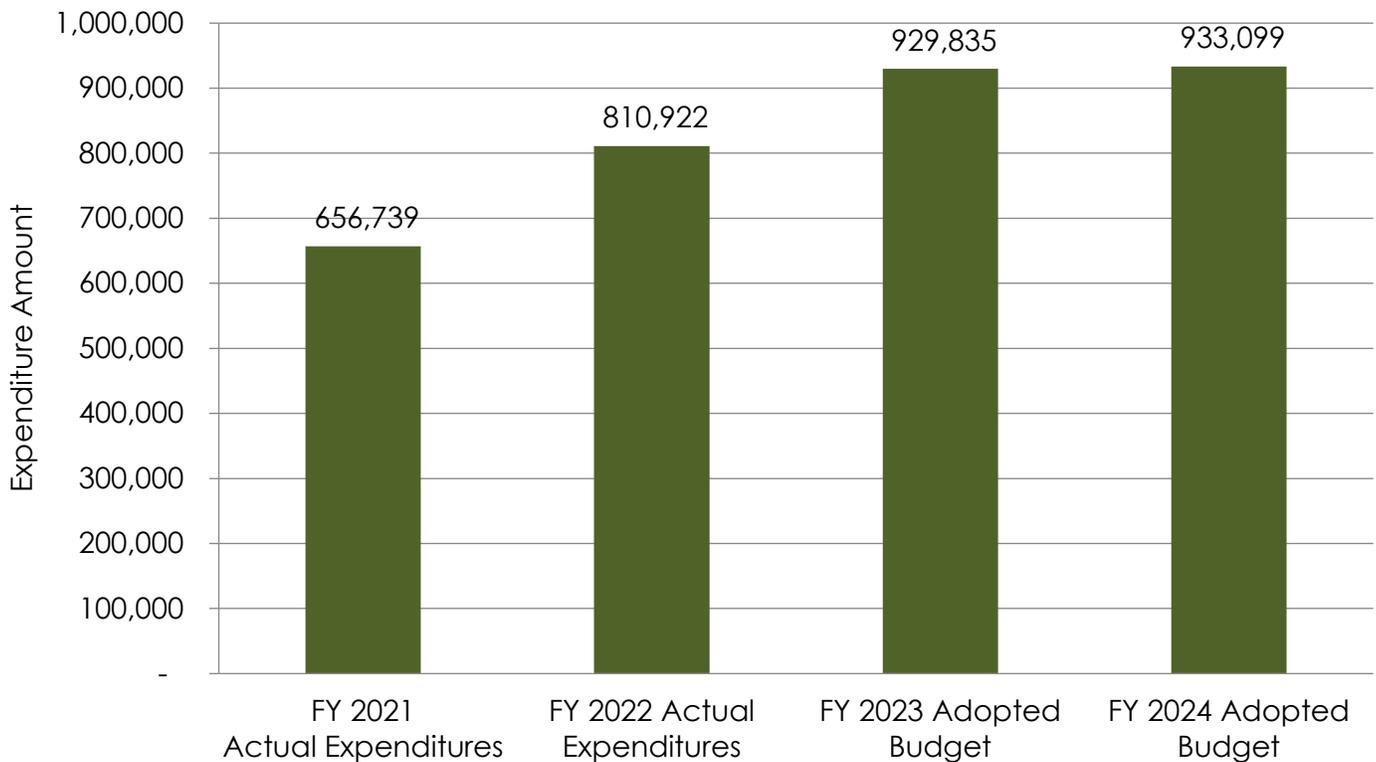
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS 205 & 207):							
Other Charges:							
4-205-06100-0001	Operation of Public Schools	67,929,776	73,316,862	76,807,086	82,162,353	5,355,267	6.97%
4-205-06400-0001	Special Programs	5,377,077	3,644,286	10,204,235	7,215,982	(2,988,253)	-29.28%
4-207-65100-9201	School Food Service	1,431,422	3,504,278	2,190,805	3,850,851	1,660,046	75.77%
TOTAL SCHOOL FUND:		74,738,275	80,465,425	89,202,126	93,229,186	4,027,060	4.51%

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PARKS AND RECREATION FUND

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

Parks And Recreation



Parks And Recreation Revenues

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION FUND REVENUES:</u>						
Local Revenue Sources - Operations	-	-	-	-	-	0.00%
Lease/Rent of Property - Wagner Park	6,767	6,767	6,767	6,767	-	0.00%
Sale of Vehicles/Equipment	-	-	-	-	-	0.00%
Donations	550	500	-	25,000	25,000	100.00%
Transfer from General Fund	469,897	548,655	668,068	646,332	(21,736)	-3.25%
Total Local Revenue - Operations	477,214	555,922	674,835	678,099	3,264	0.48%
Program Revenues:						
Concessions	1,954	3,000	3,000	3,000	-	0.00%
Program Sponsorships	-	3,000	3,000	3,000	-	0.00%
Sports	24,166	30,000	30,000	30,000	-	0.00%
Events	46,890	10,000	10,000	10,000	-	0.00%
Class - Instruction	27,196	50,000	50,000	50,000	-	0.00%
Trips	-	105,000	105,000	105,000	-	0.00%
Punky Riley Scholarship	-	5,000	5,000	5,000	-	0.00%
Rentals	11,060	15,000	15,000	15,000	-	0.00%
Tickets	-	5,000	5,000	5,000	-	0.00%
Program Donations	16,115	1,000	1,000	1,000	-	0.00%
Miscellaneous	14,436	5,000	5,000	5,000	-	0.00%
Sports Camps	37,709	23,000	23,000	23,000	-	0.00%
Total Program Revenues	179,525	255,000	255,000	255,000	-	0.00%
TOTAL PARKS AND RECREATION FUND REVENUES:	656,739	810,922	929,835	933,099	3,264	0.35%

Parks And Recreation Expenditures

Account Number	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION FUND EXPENDITURES:</u>						
Parks and Recreation:						
Parks and Recreation Operations	476,664	594,164	674,835	677,492	2,657	0.39%
Parks and Recreation Programs	210,982	538,571	255,000	255,607	607	0.24%
TOTAL PARKS AND RECREATION FUND EXPENDITURES:	687,646	1,132,735	929,835	933,099	3,264	0.35%

Parks And Recreation Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PARKS AND RECREATION (71200):							
Salaries & Wages:							
4-223-71200-1100	Salaries & Wages – Regular	201,026	245,048	257,300	284,920	27,620	10.73%
4-100-71200-1300	Salaries & Wages – Part-Time	91,602	87,005	85,000	85,000	-	0.00%
4-100-71200-1801	One Time Payment	5,250	-	-	-	-	0.00%
Employee Benefits:							
4-223-71200-2100	FICA/Medicare - Employer	20,651	23,664	26,186	25,585	(601)	-2.29%
4-223-71200-2210	Virginia Retirement System	21,491	25,485	30,104	33,136	3,032	10.07%
4-223-71200-2215	Hybrid STD/LTD Premium	28	178	200	210	10	5.00%
4-223-71200-2310	Hospitalization Insurance	60,924	65,336	71,320	62,166	(9,154)	-12.84%
4-223-71200-2400	Group Life Insurance	1,116	1,323	1,400	1,539	139	9.93%
4-223-71200-2500	VRS Health Insurance Credit	186	221	250	263	13	5.20%
4-223-71200-2600	Unemployment Insurance	338	346	350	313	(37)	-10.57%
4-223-71200-2700	Workers' Compensation Insurance	3,448	2,528	3,700	3,885	185	5.00%
4-223-71200-2900	Accrued Annual & Sick Leave Payout	631	-	-	-	-	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4223-71200-3180	Contractual Services	2,645	-	500	-	(500)	-100.00%
4-223-71200-3310	Repairs & Maintenance	2,523	2,949	3,000	3,000	-	0.00%
4-223-71200-3320	Maintenance & Service Contracts	8,661	9,668	8,750	8,800	50	0.57%
4-223-71200-3500	Printing	73	-	500	500	-	0.00%
4-223-71200-3600	Advertising	-	(0)	500	500	-	0.00%
Other Charges:							
4-223-71200-5110	Electrical Services	2,704	3,675	4,000	4,000	-	0.00%
4-223-71200-5130	Water & Sewer	389	460	1,000	1,000	-	0.00%
4-223-71200-5210	Postal Service	166	1,032	1,500	1,500	-	0.00%
4-223-71200-5230	Telecommunications	2,802	3,463	3,500	6,800	3,300	94.29%
4-223-71200-5305	Auto Insurance	2,988	3,022	3,100	3,100	-	0.00%
4-223-71200-5309	Contractors Equipment Insurance	55	92	100	100	-	0.00%
4-223-71200-5410	Lease/Purchase Equipment	2,480	4,868	5,000	5,000	-	0.00%
4-223-71200-5510	Mileage	-	-	200	200	-	0.00%
4-223-71200-5530	Food & Lodging	-	3,000	3,000	3,000	-	0.00%
4-223-71200-5540	Convention, Training, & Education	1,830	1,498	1,800	1,800	-	0.00%
4-223-71200-5810	Dues & Association Membership	1,383	2,566	575	575	-	0.00%
4-100-71200-5850	Miscellaneous Fees	8	-	-	-	-	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-223- 71200-6001	Office Supplies	1,973	2,177	1,500	1,500	-	0.00%
4-223- 71200-6003	Agricultural Supplies	13,933	21,591	24,500	27,000	2,500	10.20%
4-223- 71200-6005	Laundry/Housekeeping Services	1,478	1,675	2,000	2,000	-	0.00%
4-223- 71200-6007	Repairs & Maintenance Supplies	3,874	2,256	4,000	4,000	-	0.00%
4-223- 71200-6008	Vehicle Supplies (Gas, Oil, Grease)	3,124	4,728	3,000	6,000	3,000	100.00%
4-223- 71200-6009	Auto Repairs & Maintenance	1,928	654	5,500	5,000	(500)	-9.09%
4-223- 71200-6011	Uniforms and Wearing Apparel	820	904	1,000	1,000	-	0.00%
4-223- 71200-6013	Educational/Recreat- ional Supplies	178	(22)	1,000	1,000	-	0.00%
4-223- 71200-6014	Operating Supplies	-	-	-	-	-	0.00%
4-223- 71200-6060	Power Equipment Supplies	-	-	-	-	-	0.00%
Capital Outlay:							
4-223- 71200-8101	Machinery and Equipment	892	37,813	19,500	16,100	(3,400)	-17.44%
4-223- 71200-8102	Furniture & Fixtures (replacement)	-	7,796	-	12,000	12,000	100.00%
4-100- 71200-8105	Motor & Vehicle Equipment	825	-	-	-	-	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-223-71200-8202	Furniture & Fixtures	-	-	-	5,000	5,000	100.00%
4-223-71200-8207	EDP Equipment	2,408	-	-	-	-	0.00%
4-223-71200-8214	Site Improvements	9,557	1,571	100,000	60,000	(40,000)	-40.00%
4-223-71200-8222	Recreation Center Feasibility Study	-	-	-	-	-	0.00%
4-223-71300-8224	Disc Golf Redesign	277	25,594	-	-	-	0.00%
4-223-71200-8225	Maintenance Building- Feasibility Study	-	-	-	-	-	0.00%
4-223-71200-8226	Ballfield Lights- Maurertown Park Field #2	-	-	-	-	-	0.00%
Subtotal - Parks and Recreation Operations		476,664	594,164	674,835	677,492	2,657	0.39%
Program Budget:							
Salaries & Wages:							
4-223-71200-1300-001	Salaries & Wages – Part-Time	-	-	20,000	21,000	1,000	5.00%
Employee Benefits:							
4-223-71200-2100-001	FICA	-	-	2,000	1,607	(393)	-19.65%
Contractual Services:							
4-223-71200-3180-001	Contractual Services - Enterprise	44,568	87,895	55,000	55,000	-	0.00%
4-223-71200-3500-001	Printing	-	14,624	15,000	15,000	-	0.00%
4-223-71200-3600-001	Advertising	796	901	1,000	1,000	-	0.00%

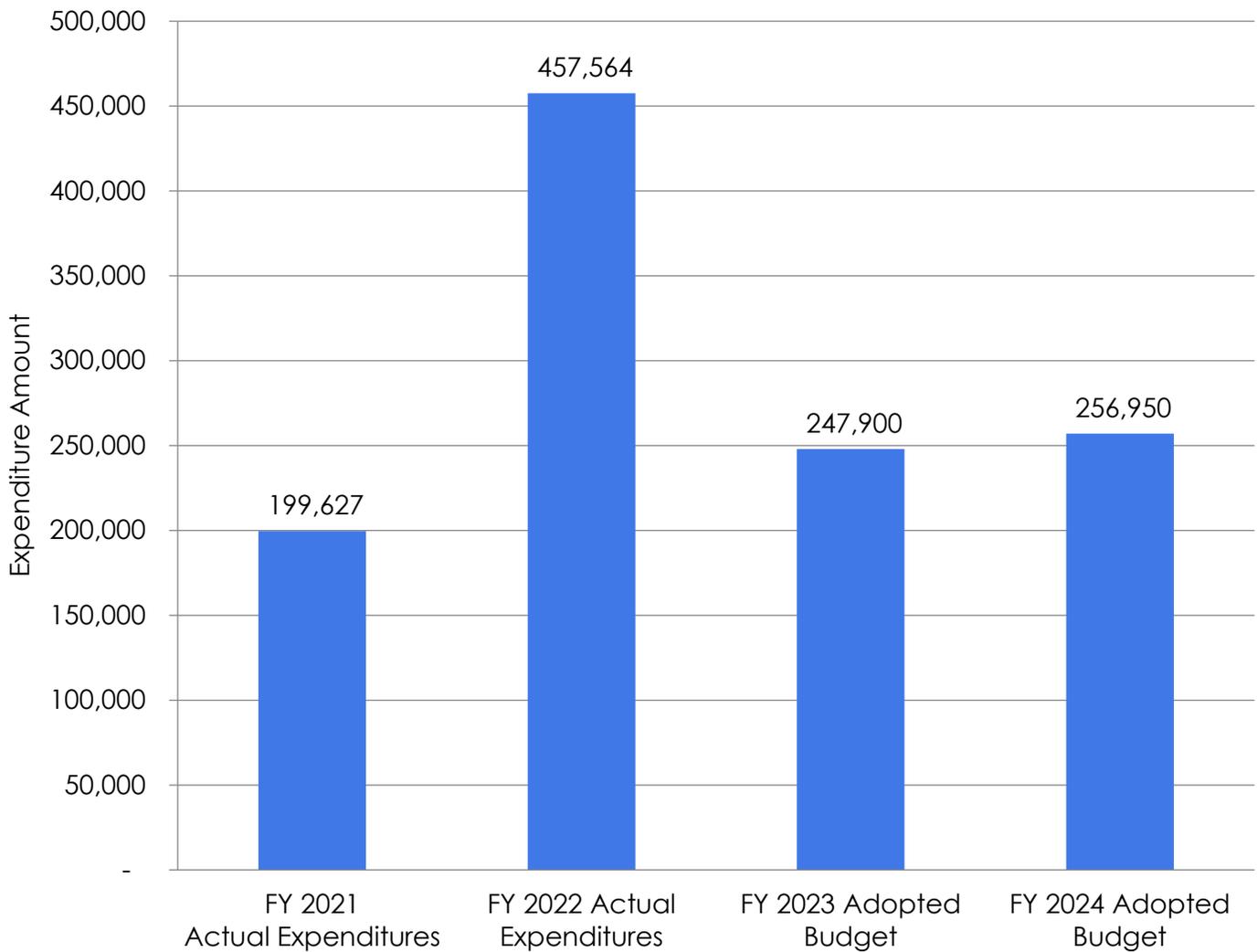
Parks And Recreation Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-223-71200-5210-001	Postal Service	291	1,393	15,000	15,000	-	0.00%
4-223-71200-5410-001	Lease/Purchase Equipment	-	-	-	-	-	0.00%
4-223-71200-5430-001	School Rental Fees	-	-	2,000	2,000	-	0.00%
4-223-71200-5440-001	Punky Riley Proceeds (Scholarship)	1,050	-	-	-	-	0.00%
4-223-71200-5520-001	Fares	-	8,350	10,000	10,000	-	0.00%
4-223-71200-5897-001	Bank Service Charges	3,827	7,820	5,000	5,000	-	0.00%
Materials and Supplies:							
4-223-71200-6001-001	Office Supplies	862	315	2,000	2,000	-	0.00%
4-223-71200-6002-001	Food Supplies	149	-	2,000	2,000	-	0.00%
4-223-71200-6008-001	Vehicle Supplies - Fuel	-	-	-	-	-	0.00%
4-223-71200-6011-001	Uniforms and Wearing Apparel	781	221	1,000	1,000	-	0.00%
4-223-71200-6013-001	Educational/Recreational Supplies	7,427	13,125	10,000	10,000	-	0.00%
4-223-71200-6015-001	Merchandise/Resale	108,782	354,205	105,000	105,000	-	0.00%
Capital Outlay:							
4-223-71200-8105-001	Vehicle and Equipment	-	-	-	-	-	0.00%
4-223-71200-8207-001	EDP Equipment - Programs	244	-	-	-	-	0.00%
Refunds:							
4-223-71200-9203-001	Refunds	42,205	49,722	10,000	10,000	-	0.00%
TOTAL PARKS AND RECREATION PROGRAMS		210,982	538,571	255,000	255,607	607	0.24%
TOTAL PARKS AND RECREATION:		687,646	1,132,735	929,835	933,099	3,264	0.35%

NORTH FORK WASTEWATER TREATMENT PLANT

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

North Fork Waste Water Treatment Plant



WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Revenues

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND REVENUES:</u>						
Charges for Services:						
Septage Disposal Revenue	193,448	164,053	192,000	160,000	(32,000)	-16.67%
Total Charges for Services	193,448	164,053	192,000	160,000	(32,000)	-16.67%
Other Financing Sources:						
Transfer from General Fund	6,353	251,132	55,900	96,950	41,050	73.43%
Total Other Financing Sources	6,353	251,132	55,900	96,950	41,050	73.43%
TOTAL NORTH FORK WASTEWATER FUND REVENUES:	199,801	415,185	247,900	256,950	9,050	3.65%

WASTEWATER TREATMENT EXPENDITURES
 NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures

Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u>						
North Fork Wastewater Treatment Plant	199,627	457,564	247,900	256,950	9,050	3.65%
TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	199,627	457,564	247,900	256,950	9,050	3.65%

WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
NORTH FORK WASTEWATER TREATMENT PLANT (42700):							
Contractual Services:							
4-501-42700-3140	Contractual Services - Sludge Press Effort	-	291,576	20,000	20,000	-	0.00%
4-501-42700-3141	Contractual Services - Engineering	-	-	-	30,000	30,000	100.00%
4-501-42700-3180	Contractual Services	-	-	-	-	-	0.00%
4-501-42700-3310	Maintenance & Repairs	49,416	22,069	60,000	40,000	(20,000)	-33.33%
4-501-42700-3320	Maintenance & Service Contracts	62,173	67,213	62,000	55,000	(7,000)	-11.29%
4-501-42700-3500	Printing	8	-	-	-	-	0.00%
Other Charges:							
4-501-42700-5110	Electrical Service	40,111	33,714	42,000	38,000	(4,000)	-9.52%
4-501-42700-5210	Postage	9	102	200	200	-	0.00%
4-501-42700-5230	Telecommunications	3,493	3,800	3,600	3,350	(250)	-6.94%
4-501-42700-5530	Travel (Food & Lodging)	152	-	-	-	-	0.00%
4-501-42700-5853	DEQ Permits	3,889	4,540	4,000	4,000	-	0.00%
Materials and Supplies:							
4-501-42700-6001	Office Supplies	548	600	1,000	1,000	-	0.00%
4-501-42700-6007	Repairs and Maintenance Supplies	13,057	9,097	30,000	30,000	-	0.00%

WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures, Continued

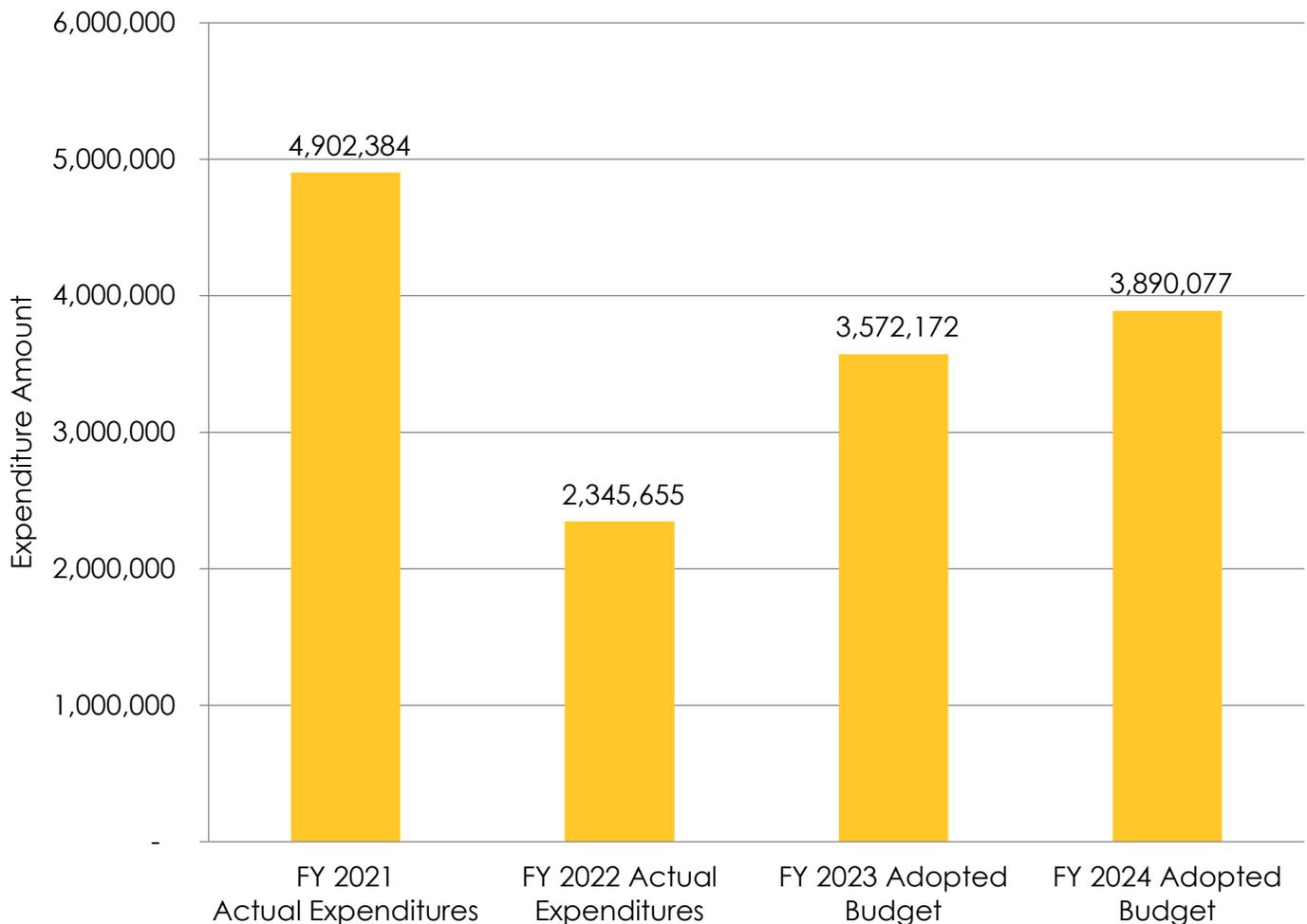
Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-501-42700-6008	Fuel	65	829	100	400	300	300.00%
4-501-42700-6009	Repairs and Maintenance Supplies	-	72	-	-	-	0.00%
4-501-42700-6014	Operating Supplies	17,817	15,064	25,000	35,000	10,000	40.00%
Capital Outlay:							
4-501-42700-8101	Machinery and Equipment	-	-	-	-	-	0.00%
4-501-42700-8102	Conversion to UV Disinfection	-	-	-	-	-	0.00%
4-501-42700-8103	Chemical Storage Improvements	-	-	-	-	-	0.00%
4-501-42700-8999	Depreciation Expense	8,888	8,888	-	-	-	0.00%
Other Uses of Funds:							
4-501-95000-9114	Debt Service - Principal	-	-	-	-	-	0.00%
4-501-95000-9124	Debt Service - Interest	-	-	-	-	-	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		199,627	457,564	247,900	256,950	9,050	3.65%

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REFUSE COLLECTION & DISPOSAL

The Shenandoah County Landfill provides for the non-hazardous solid waste collection and disposal needs for Shenandoah County citizens. The Landfill Fund operates thirteen Citizen Convenience Sites throughout the County. Additional disposal options offered for other waste streams include: household municipal, construction demolition debris, household hazardous waste, electronics, and numerous recycling opportunities. Costs incurred for these services are recorded within this budget of the Landfill Fund.

Refuse Collection



REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Landfill Fund Revenues

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND REVENUES:						
Charges for Services:						
Solid Waste Collection Charges	1,670,777	1,823,760	1,610,000	1,800,000	190,000	11.80%
Total Charges for Services	1,670,777	1,823,760	1,610,000	1,800,000	190,000	10.42%
Other Financing Sources:						
Capital Lease Financing Proceeds	-	-	-	-	-	100.00%
Proceeds from Indebtedness	-	-	-	-	-	0.00%
Transfer from General Fund	1,905,350	1,066,455	1,962,172	2,090,077	127,905	6.52%
Total Other Financing Sources	1,905,350	1,066,455	1,962,172	2,090,077	127,905	6.52%
TOTAL LANDFILL FUND REVENUES:	3,576,126	2,890,214	3,572,172	3,890,077	317,905	8.90%

REFUSE COLLECTION AND DISPOSAL
 LANDFILL FUND

Landfill Fund Expenditure Summary

Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND EXPENDITURES:						
Solid Waste Management:						
Refuse Collection & Disposal	4,902,384	2,345,655	3,572,172	3,890,077	317,905	8.90%
TOTAL LANDFILL FUND EXPENDITURES:	4,902,384	2,345,655	3,572,172	3,890,077	317,905	8.90%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection and Disposal Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE COLLECTION & DISPOSAL (42300):							
Salaries & Wages:							
4-503-42300-1100	Salaries & Wages – Regular	631,261	685,767	832,500	940,674	108,174	12.99%
4-503-42300-1200	Salaries & Wages – Overtime	7,202	13,240	16,304	17,500	1,196	7.34%
4-503-42300-1300	Salaries & Wages – Part-Time	186,187	205,640	225,000	265,464	40,464	17.98%
4-503-42300-1700	Stipend for Services	2,250	1,500	2,250	3,000	750	33.33%
4-503-42300-1801	One Time Payment	18,375	-	-	-	-	0.00%
Employee Benefits:							
4-503-42300-2100	FICA/Medicare - Employer	62,971	67,117	82,318	93,609	11,291	13.72%
4-503-42300-2210	Virginia Retirement System	65,838	70,020	97,400	109,400	12,000	12.32%
4-503-42300-2215	Hybrid STD/LTD Premium	1,465	1,535	1,600	1,680	80	5.00%
4-503-42300-2310	Hospitalization Insurance	147,618	154,066	190,000	228,490	38,490	20.26%
4-503-42300-2400	Group Life Insurance	3,417	3,651	4,500	5,080	580	12.89%
4-503-42300-2500	VRS Health insurance Credit	540	575	750	788	38	5.07%
4-503-42300-2600	Unemployment Insurance	880	977	1,000	1,035	35	3.50%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-2700	Workers' Compensation Insurance	31,053	24,075	33,000	34,650	1,650	5.00%
4-503-42300-2810	Safety Apparel Allowance	975	1,125	1,350	1,800	450	33.33%
4-503-42300-2900	Accrued Annual Sick Leave	2,479	-	-	-	-	0.00%
4-503-42300-2950	GASB 68 Adjustment Expense	-	(45,635)	-	-	-	0.00%
Contractual Services:							
4-503-42300-3110	Professional Health Services	-	-	250	250	-	0.00%
4-503-42300-3140	Professional Services (Containers)	49,425	102,706	100,000	100,000	-	0.00%
4-503-42300-3165	Contractual Services (Compactor)	43,619	47,991	58,800	58,800	-	0.00%
4-503-42300-3180	Professional Services-Engineering	169,078	271,984	400,000	400,000	-	0.00%
4-503-42300-3310	Repairs and Maintenance	72,729	62,905	65,000	65,000	-	0.00%
4-503-42300-3320	Maintenance & Service Contracts	10,091	12,419	15,000	15,000	-	0.00%
4-503-42300-3500	Printing and Binding	1,019	405	1,000	1,000	-	0.00%
4-503-42300-3600	Advertising	-	225	500	500	-	0.00%
Other Charges:							
4-503-42300-5110	Electrical Services	31,023	26,774	23,500	23,500	-	0.00%
4-503-42300-5120	Heating Services	4,632	4,113	4,000	4,000	-	0.00%
4-503-42300-5130	Water & Sewer	1,176	651	2,250	2,250	-	0.00%
4-503-42300-5210	Postal Services	909	992	900	900	-	0.00%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-5230	Telecommunications	8,921	10,672	9,000	9,000	-	0.00%
4-503-42300-5305	Auto Insurance	11,951	12,089	12,000	12,000	-	0.00%
4-503-42300-5309	Inland Marine/Contractors Equip. Insurance	6,562	7,069	7,500	7,500	-	0.00%
4-503-42300-5410	Lease/Purchase Equipment	5,545	2,989	6,000	6,000	-	0.00%
4-503-42300-5510	Travel - Mileage	-	-	50	50	-	0.00%
4-503-42300-5530	Food & Lodging	-	-	150	150	-	0.00%
4-503-42300-5540	Convention Training & Education	295	2,075	1,600	1,600	-	0.00%
4-503-42300-5810	Dues & Association Memberships	458	408	190	190	-	0.00%
4-503-42300-5853	DEQ Permits	10,679	9,847	30,000	30,000	-	0.00%
4-503-42300-5870	Hazardous Material Collection	12,215	3,837	14,000	14,000	-	0.00%
Materials and Supplies:							
4-503-42300-6001	Office Supplies	4,650	4,146	4,000	5,000	1,000	25.00%
4-503-42300-6002	Food Supplies	588	-	-	-	-	0.00%
4-503-42300-6003	Agricultural Supplies	3,212	2,505	3,500	3,500	-	0.00%
4-503-42300-6005	Laundry/Housekeeping Supplies	980	944	1,200	1,200	-	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	13,210	7,946	15,000	15,000	-	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	101,959	196,522	115,000	175,000	60,000	52.17%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-6009	Auto Repairs & Maintenance	76,151	135,247	96,000	96,000	-	0.00%
4-503-42300-6011	Uniforms & Wearing Apparel	16,467	16,714	17,000	17,000	-	0.00%
4-503-42300-6014	Operating Supplies	91,553	80,395	90,000	90,000	-	0.00%
Payment to Joint Operations							
4-503-42300-7006	Regional Tire Shredder Payment	27,554	29,046	30,000	30,000	-	0.00%
Capital Outlay:							
4-503-42300-8201	Machinery & Equipment	-	-	200,000	410,000	210,000	105.00%
4-503-42300-8213	Refuse Containers	19,900	25,172	30,000	30,000	-	0.00%
4-503-42300-8244	Landfill Cell - Phase 4	2,876,397	-	-	-	-	0.00%
4-503-42300-8999	Depreciation Expense	-	-	-	-	-	0.00%
Other Uses of Funds:							
4-503-42300-9110	Debt Service-Principal	-	(0)	288,280	144,609	(143,671)	-49.84%
4-503-42300-9111	Debt Service - Principal - Capital Lease	-	-	62,186	63,647	1,461	2.35%
4-503-42300-9112	Debt Service-Leachate Line-Principal	-	-	74,310	75,093	783	1.05%
4-503-42300-9113	Debt Service-Phase 4 Landfill Cell-Principal	-	-	170,000	180,000	10,000	5.88%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

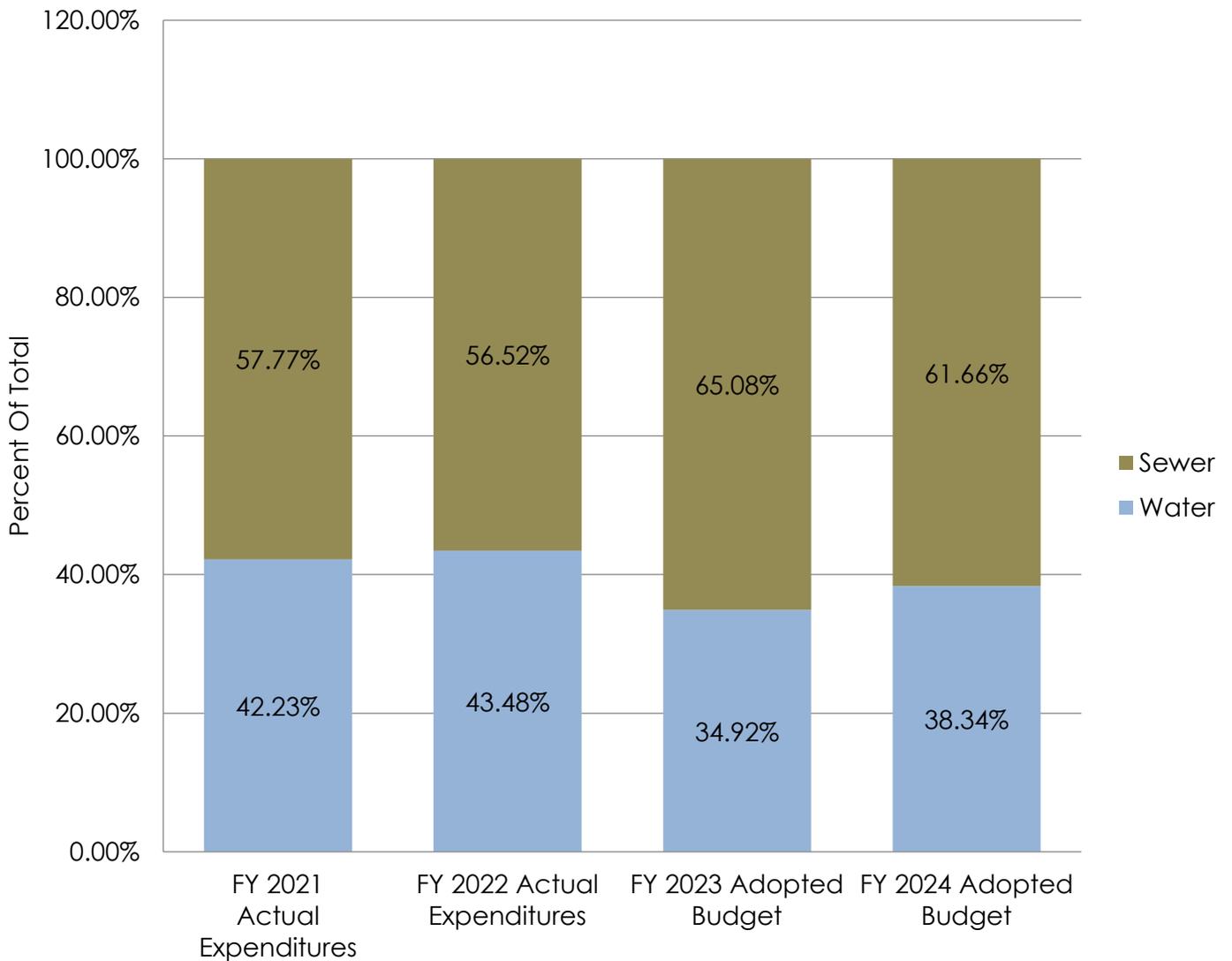
Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-9120	Debt Service-Interest	29,491	21,057	13,088	5,432	(7,656)	-58.50%
4-503-42300-9121	Debt Service - Interest - Capital Lease	4,263	5,913	4,486	3,026	(1,460)	-32.55%
4-503-42300-9122	Debt Service-Leachate Line-Interest	-	-	6,929	6,147	(782)	-11.29%
4-503-42300-9123	Debt Service-Phase 4 Landfill Cell-Interest	2,279	56,244	93,531	84,563	(8,968)	-9.59%
4-503-42300-9190	Bond Issuance Costs	30,892	-	-	-	-	0.00%
Grants							
4-503-42300-5672	All Grant Expenditures	-	-	18,000	-	(18,000)	-100.00%
TOTAL REFUSE COLLECTION:		4,902,384	2,345,655	3,572,172	3,890,077	317,905	8.90%
OPERATIONAL ONLY (LESS CAPITAL + DEBT):		1,939,161	2,237,268	2,611,362	2,887,560	276,198	10.58%

STONEY CREEK SANITARY DISTRICT (SCSD) FUND

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

Stoney Creek Sanitary District



Stoney Creek Sanitary District (SCSD) Fund Revenues

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT REVENUES:						
Water Revenues	459,725	476,129	460,000	500,000	40,000	8.70%
Sewer Revenues	680,528	650,132	680,000	750,000	70,000	10.29%
Ad Valorum Taxes	501,507	504,740	575,000	590,000	15,000	2.61%
Late Charges	10,666	14,101	-	-	-	0.00%
Connection Fees	40,000	72,000	120,000	170,000	50,000	41.67%
Penalties	3,257	3,304	-	-	-	0.00%
Interest	2,277	2,133	10,000	20,000	10,000	100.00%
Equipment and Labor Income	36,578	24,844	60,000	60,000	-	0.00%
Other Income and Reserves	7,484	1,691	188,806	274,770	85,964	45.53%
STONEY CREEK SANITARY DISTRICT REVENUES:	1,672,446	1,749,073	2,093,806	2,364,770	270,964	12.94%

Stoney Creek Sanitary District Expenditure Summary

Account Number	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT EXPENDITURES:						
Stoney Creek Sanitary District - Water	725,712	582,515	731,244	906,744	175,500	24.00%
Stoney Creek Sanitary District - Sewer	992,941	757,210	1,362,562	1,458,026	95,464	7.01%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:	1,718,653	1,339,725	2,093,806	2,364,770	270,964	12.94%

Stoney Creek Sanitary District Water Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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STONEY CREEK SANITARY DISTRICT (FUND 513):

Stoney Creek Sanitary District - Water (42800-001):

Salaries & Wages:

4-513-42800-1100-001	Salaries & Wages – Regular- Water	176,529	172,451	317,394	321,240	3,846	1.21%
4-513-42800-1101-001	Salaries - Regular Admin - Water	49,010	50,525	-	-	-	0.00%
4-513-42800-1200-001	Salaries & Wages – Overtime- Water	4,514	1,428	4,000	4,000	-	0.00%
4-513-42800-1300-001	Salaries & Wages -- Part-Time	87	-	-	-	-	0.00%
4-513-42800-1700-001	Stipend for Services - Water	-	-	-	-	-	0.00%
4-513-42800-1801-001	One Time Payment	10,500	-	-	-	-	0.00%

Employee Benefits:

4-513-42800-2100-001	FICA/Medicare - Employer - Water	18,912	17,555	24,587	24,575	(12)	-0.05%
4-513-42800-2200-001	VRS - Water	-	18,055	-	-	-	0.00%
4-513-42800-2210-001	Virginia Retirement System - Water	23,223	5,648	36,913	37,360	447	1.21%
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water	188	315	250	331	81	32.40%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2310-001	Hospitalization Insurance - Water	59,530	51,994	82,530	114,817	32,287	39.12%
4-513-42800-2400-001	Group Life Insurance - Water	1,206	1,231	1,750	1,735	(15)	-0.86%
4-513-42800-2500-001	VRS Health Insurance Credit - Water	201	205	250	263	13	5.20%
4-513-42800-2600-001	Unemployment Insurance - Water	163	154	200	353	153	76.50%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	3,815	3,278	4,200	4,410	210	5.00%
4-513-42800-2810-001	Safety Apparel Allowance - Water	270	-	270	360	90	33.33%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	4,302	1,237	-	-	-	0.00%
4-513-42800-2950-001	GASB 68 Adjustment Expense	-	1,242	-	-	-	0.00%
4-513-42800-2951-001	OPEB Adjustment Expense - Water	-	(5,910)	-	-	-	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-513-42800-3110-001	Professional Health Services - Water	(56)	-	100	100	-	0.00%
4-513-42800-3120-001	Professional Services - Audit - Water	2,720	2,998	2,800	3,200	400	14.29%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3140-001	Professional Services - Engineering - Water	-	1,040	15,000	10,000	(5,000)	-33.33%
4-513-42800-3150-001	Legal Fees - Water	5,521	3,984	5,000	5,000	-	0.00%
4-513-42800-3167-001	Professional Services - Water	-	-	-	-	-	0.00%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	7,067	2,389	4,000	3,000	(1,000)	-25.00%
4-513-42800-3310-001	Repairs & Maintenance - Water	79,308	8,069	10,000	10,000	-	0.00%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	-	-	-	-	-	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	-	-	-	-	-	0.00%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	-	-	-	-	-	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	-	-	-	-	-	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	59,402	40,794	60,000	60,000	-	0.00%
4-513-42800-3500-001	Printing & Binding - Water	1,133	1,012	1,200	1,200	-	0.00%
4-513-42800-3600-001	Advertising - Water	906	77	350	350	-	0.00%
Other Charges:							
4-513-42800-5110-001	Electrical Services - Water	41,800	31,837	29,500	29,500	-	0.00%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5120-001	Heating Services - Water	116	30	500	500	-	0.00%
4-513-42800-5210-001	Postal Service - Water	1,652	1,675	1,600	1,600	-	0.00%
4-513-42800-5230-001	Telecommunications - Water	4,450	4,831	4,500	4,500	-	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	12,184	24,275	12,000	12,000	-	0.00%
4-513-42800-5420-001	Rent - Water	3,842	3,842	4,000	4,000	-	0.00%
4-513-42800-5510-001	Mileage - Water	6	56	-	-	-	0.00%
4-513-42800-5520-001	Travel - Fares	6	-	-	-	-	0.00%
4-513-42800-5530-001	Food & Lodging - Water	-	5	2,000	2,000	-	0.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	196	1,019	900	1,800	900	100.00%
4-513-42800-5810-001	Dues & Association Membership - Water	5,462	6,091	6,000	6,000	-	0.00%
4-513-42800-5897-001	Service Charge - Water	233	302	-	-	-	0.00%
Materials and Supplies:							
4-513-42800-6001-001	Office Supplies - Water	2,507	1,918	4,000	3,000	(1,000)	-25.00%
4-513-42800-6005-001	Housekeeping/Laundry - Water	-	-	-	-	-	0.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	86,388	56,099	30,000	40,000	10,000	33.33%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6008-001	Vehicles Supplies (Gas) - Water	3,931	8,216	5,000	8,000	3,000	60.00%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	4,752	4,866	4,500	5,000	500	11.11%
4-513-42800-6011-001	Uniforms - Water	4,248	4,332	4,500	4,500	-	0.00%
4-513-42800-6012-001	Subscriptions - Water	3	-	50	50	-	0.00%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	-	-	-	-	-	0.00%
4-513-42800-6014-001	Operating Supplies - Water	17,510	12,918	17,500	20,000	2,500	14.29%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	2,369	8,034	3,500	8,000	4,500	128.57%
Capital Outlay:							
4-513-42800-8105-001	Motor Vehicle- Water	-	-	30,400	14,000	(16,400)	-53.95%
4-513-42800-8207-001	EDP Equipment - New	-	-	-	-	-	0.00%
4-513-42800-8211-001	Treatment and Lab Equipment	-	-	-	115,000	115,000	0.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	-	-	-	-	-	0.00%
4-513-42800-8216-001	Bldg/Structure Improvement - Water	-	-	-	-	-	0.00%
4-513-42800-8220-002	CIP - Pipelining - Section 10 - Sewer	-	-	-	-	-	0.00%
Other Uses of Funds:							
4-513-42800-9999-001	Depreciation Expense - Water	25,603	32,400	-	-	-	0.00%
4-513-42800-9998-001	Reserve for Contingencies	-	-	-	25,000	25,000	100.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		725,712	582,515	731,244	906,744	175,500	24.00%

Stoney Creek Sanitary District Sewer Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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Stoney Creek Sanitary District - Sewer (42800-002):

Salaries & Wages:

4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	260,154	258,675	476,090	481,860	5,770	1.21%
4-513-42800-1101-002	Salaries (regular admin) - Sewer	73,470	75,788	-	-	-	0.00%
4-513-42800-1200-002	Salaries & Wages – Overtime- Sewer	6,771	2,143	6,500	4,000	(2,500)	-38.46%
4-513.-42800-1300-002	Salaries & Wages -- Part-Time	131	-	-	-	-	0.00%
4-513-42800-1700-002	Stipend for Services - Sewer	10,000	10,000	10,000	10,000	-	0.00%

Employee Benefits:

4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	24,352	24,563	37,683	36,862	(821)	-2.18%
4-513-42800-2200-002	VRS - Sewer	31,211	27,083	-	-	-	0.00%
4-513-42800-2210-002	Virginia Retirement System - Sewer	3,225	8,012	55,369	56,040	671	1.21%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	298	494	350	519	169	48.29%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	88,167	77,990	123,796	172,225	48,429	39.12%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,786	1,822	2,700	2,602	(98)	-3.63%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	302	303	400	400	-	0.00%
4-513-42800-2600-002	Unemployment Insurance - Sewer	244	230	300	530	230	76.67%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	5,722	4,916	7,000	7,350	350	5.00%
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	405	-	475	640	165	34.74%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	6,453	1,855	-	-	-	0.00%
4-513-42800-2950-002	GASB 68 Adjustment Expense	-	1,764	-	-	-	0.00%
4-513-42800-2951-002	OPEB Adjustment Expense - Sewer	-	(8,413)	-	-	-	0.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-513-42800-3110-002	Professional Health Services - Sewer	(84)	-	75	75	-	0.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3120-002	Professional Services - Audit - Sewer	4,105	4,496	4,200	4,800	600	14.29%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	-	38,156	50,000	50,000	-	0.00%
4-513-42800-3150-002	Legal Fees - Sewer	10,754	5,976	6,000	6,000	-	0.00%
4-513-42800-3167-002	Professional Services - Sewer	-	-	-	-	-	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	22,074	26,333	23,000	27,000	4,000	17.39%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	46,965	27,053	50,000	40,000	(10,000)	-20.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	-	-	1,000	-	(1,000)	-100.00%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	-	-	-	-	-	0.00%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	-	-	-	-	-	0.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	9,090	45,888	10,000	10,000	-	0.00%
4-513-42800-3315-002	Structures and Improvements - Sewer	-	-	-	-	-	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	30,104	2,864	25,000	25,000	-	0.00%
4-513-42800-3500-002	Printing & Binding - Sewer	1,699	1,518	1,600	1,200	(400)	-25.00%
4-513-42800-3600-002	Advertising - Sewer	1,360	115	1,000	1,000	-	0.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-513-42800-5110-002	Electrical Services - Sewer	35,646	39,826	40,000	42,000	2,000	5.00%
4-513-42800-5120-002	Heating Services - Sewer	174	45	1,000	500	(500)	-50.00%
4-513-42800-5210-002	Postal Service - Sewer	2,451	2,846	3,000	3,000	-	0.00%
4-513-42800-5230-002	Telecommunications - Sewer	8,528	8,296	8,500	8,500	-	0.00%
4-513-42800-5308-002	General Liability Insurance - Sewer	18,277	36,412	20,000	20,000	-	0.00%
4-513-42800-5420-002	Rent - Sewer	5,763	5,763	5,764	5,763	(1)	-0.02%
4-513-42800-5510-002	Mileage - Sewer	10	103	-	-	-	0.00%
4-513-42800-5520-002	Fares - Sewer	9	-	-	-	-	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	93	8	2,000	500	(1,500)	-75.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	160	1,795	2,000	3,000	1,000	50.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	6,881	7,658	8,500	8,000	(500)	-5.88%
4-513-42800-5897-002	Service Charge - Sewer	80	104	-	-	-	0.00%
Materials and Supplies:							

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6001-002	Office Supplies - Sewer	3,653	2,877	5,000	4,000	(1,000)	-20.00%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	-	-	100	100	-	0.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	101,054	60,034	70,000	70,000	-	0.00%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	6,059	12,324	8,000	13,000	5,000	62.50%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	6,962	7,708	7,000	7,000	-	0.00%
4-513-42800-6011-002	Uniforms - Sewer	6,286	6,499	6,500	6,500	-	0.00%
4-513-42800-6012-002	Subscriptions - Sewer	5	-	60	60	-	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	-	-	-	-	-	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	44,311	21,221	33,000	33,000	-	0.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	3,461	16,548	4,000	4,000	-	0.00%
Capital Outlay:							
4-513-42800-8101-002	CIP-UV Disinfection Station	-	-	-	-	-	0.00%
4-513-42800-8105-002	Motor Vehicle - Sewer	-	-	45,600	21,000	(24,600)	-53.95%
4-513-42800-8212-002	Power Product/Electric Pump Equipment - Sewer	-	-	-	70,000	70,000	100.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	-	(237,266)	-	-	-	0.00%
4-513-42800-8213-002	Recoat WWTP Aeration Basins	-	-	100,000	75,000	(25,000)	-25.00%
4-513-42800-8214-002	Recoat Manholes	-	-	75,000	75,000	-	0.00%

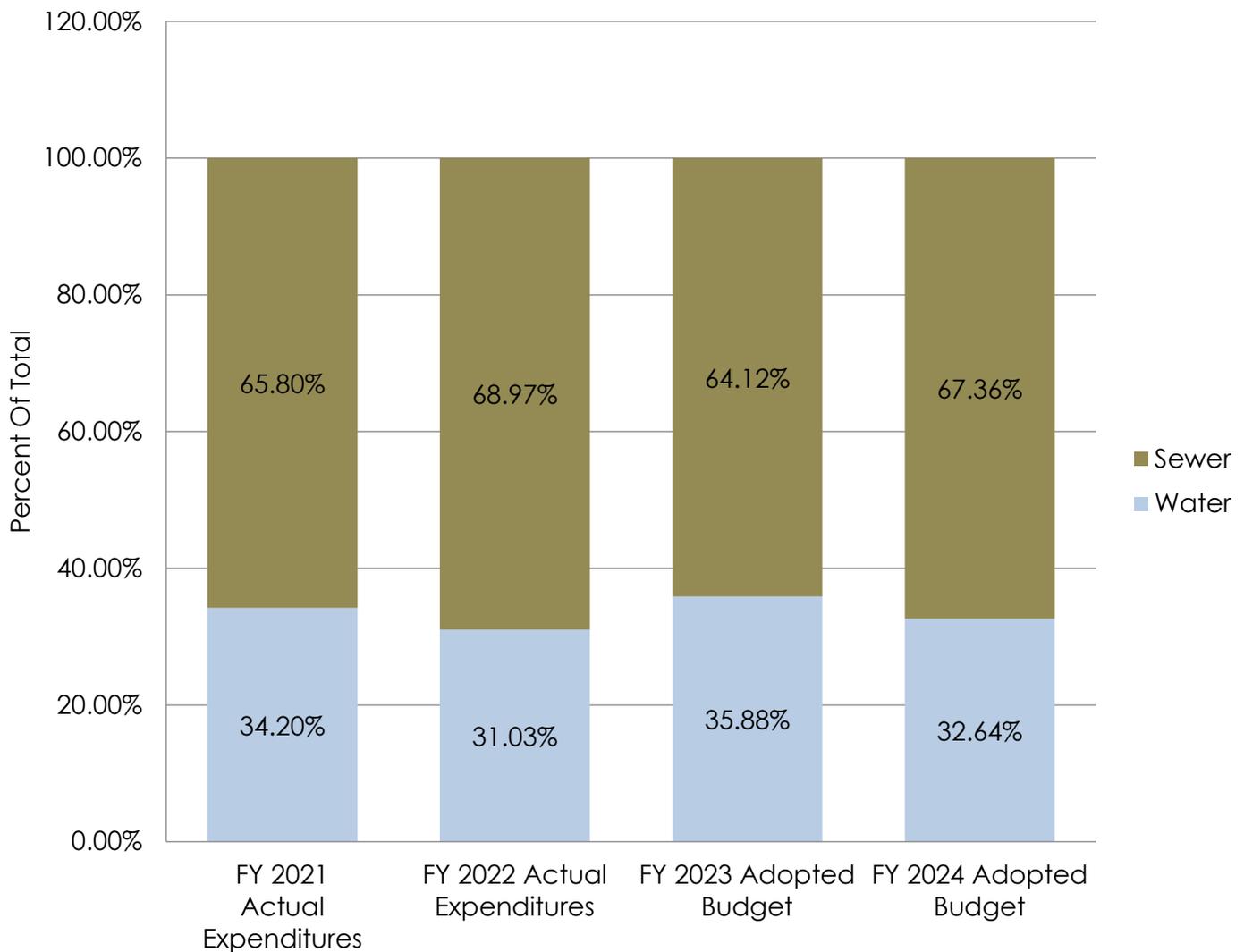
Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	-	-	-	-	-	0.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	-	(666)	-	-	-	0.00%
Other Uses of Funds:							
4-513-42800-9100-002	Debt Payments - Principal	-	-	-	-	-	0.00%
4-513-42800-9110-002	VR A Bond Interest	-	-	-	-	-	0.00%
4-513-42800-9111-002	VR A Bond Fees	-	-	-	-	-	0.00%
4-513-42800-9208-002	Refunds - SCSD - Sewer	-	-	-	-	-	0.00%
4-513-42800-9998-002	Reserve for Contingencies	-	-	25,000	50,000	25,000	100.00%
4-513-42800-9999-002	Depreciation Expense - Sewer	104,319	125,451	-	-	-	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		992,941	757,210	1,362,562	1,458,026	95,464	7.01%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,718,653	1,339,725	2,093,806	2,364,770	270,964	12.94%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD)

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

Toms Brook Maurertown Sanitary District



Toms Brook-Maurertown Sanitary District (TBMSD) Revenues

Account Name	FY 2021 Actual Revenues	FY 2022 Actual Revenues	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u>						
Water Revenues	187,500	278,416	205,500	213,300	7,800	3.80%
Sewer Revenues	437,500	489,910	479,500	497,700	18,200	3.80%
Ad Valorem Taxes	50,000	57,591	60,000	62,000	2,000	3.33%
Late Charges	-	-	-	-	-	0.00%
Connection Fees	20,000	64,000	130,000	150,000	20,000	15.38%
Penalties	-	287	-	-	-	0.00%
Interest	5,000	269	5,000	5,000	-	0.00%
Other Income and Reserves	13,382	1,694	73,605	251,655	178,050	241.90%
TOTAL TOMS BROOK- MAURERTOWN SANITARY DISTRICT REVENUES:	713,382	892,168	953,605	1,179,655	226,050	23.70%

Toms Brook-Maurertown Sanitary District Expenditure Summary

Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u>						
Toms Brook Maurertown Sanitary District - Water	266,131	263,786	342,141	385,009	42,868	12.53%
Toms Brook Maurertown Sanitary District - Sewer	512,134	586,358	611,464	794,646	183,182	29.96%
TOMS BROOK- MAURERTOWN SANITARY DISTRICT EXPENDITURES:	778,266	850,144	953,605	1,179,655	226,050	23.70%

Toms Brook Maurertown Sanitary District Water Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):</u>							
<u>Toms Brook Maurertown Sanitary District - Water (42900-001):</u>							
Depreciation Expense:							
4-514-42900-0999	Depreciation Expense	-	-	-	-	-	0.00%
Salaries & Wages:							
4-514-42900-1100-001	Salaries & Wages – Regular- Water	31,797	43,873	74,796	89,019	14,223	19.02%
4-514-42800-1101-001	Salaries (regular Admin) - Water	25,630	26,439	-	-	-	0.00%
4-514-42900-1200-001	Salaries & Wages – Overtime- Water	1,373	633	3,150	1,050	(2,100)	-66.67%
4-514-4900-1300-001	Salaries & Wages – Part-Time-Water	7,957	7,419	15,750	8,364	(7,386)	-46.90%
4-514-42900-1801-001	One Time Payment -- Water	2,625	-	-	-	-	0.00%
Employee Benefits:							
4-514-42900-2100-001	FICA/Medicare - Employer - Water	5,090	5,748	7,168	7,450	282	3.93%
4-514-42900-2210-001	Virginia Retirement System - Water	6,174	3,877	8,700	10,353	1,653	19.00%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	147	204	200	210	10	5.00%
4-514-42900-2310-001	Hospitalization Insurance - Water	13,351	14,018	17,967	20,660	2,693	14.99%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2400-001	Group Life Insurance - Water	321	377	350	481	131	37.43%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	54	63	60	64	4	6.67%
4-514-42900-2600-001	Unemployment Insurance - Water	47	58	50	98	48	96.00%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	900	1,753	1,300	1,840	540	41.54%
4-514-42900-2810-001	Safety Apparel Allowance - Water	68	-	70	90	20	28.57%
4-514-42900-2900-001	Accrued Annual & Sick Leave Payout - Water	208	49	-	3,200	3,200	100.00%
4-514-42900-2950-001	GASB 68 Adjustment Expense - Water	-	(904)	-	-	-	0.00%
4-514-42900-2951-001	GASB 75 OPEB Adjustment Expense - Water	-	(4,264)	-	-	-	0.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-514-42900-3110-001	Professional Health Services - Water	-	-	150	150	-	0.00%
4-514-42900-3120-001	Professional Services - Audit - Water	2,040	2,673	2,200	2,700	500	22.73%
4-514-42900-3140-001	Professional Services - Engineering - Water	330	5,460	30,000	30,000	-	0.00%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3150-001	Professional Services - Water	2,574	1,371	2,500	2,500	-	0.00%
4-514-42900-3180-001	Lab Testing - Water	3,908	2,592	4,500	3,500	(1,000)	-22.22%
4-514-42900-3310-001	Repairs & Maintenance - Water	12,081	16,153	30,000	10,000	(20,000)	-66.67%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	-	-	-	-	-	0.00%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	-	-	-	-	-	0.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	-	-	-	-	-	0.00%
4-514-42900-3315-001	Structures and Improvements - Water	-	-	-	-	-	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	25,010	11,070	27,000	27,000	-	0.00%
4-514-42900-3500-001	Printing & Binding - Water	1,272	1,523	1,200	1,200	-	0.00%
4-514-42900-3600-001	Advertising - Water	358	-	300	300	-	0.00%
Other Charges:							
4-514-42900-5110-001	Electrical Services - Water	9,474	7,038	10,000	8,000	(2,000)	-20.00%
4-514-42900-5210-001	Postal Service - Water	1,341	1,099	1,500	1,500	-	0.00%
4-514-42900-5230-001	Telecommunications - Water	1,574	1,475	1,900	1,500	(400)	-21.05%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5308-001	General Liability Insurance - Water	2,999	3,362	3,500	3,500	-	0.00%
4-514-42900-5420-001	Rent - Water	1,921	1,921	1,920	1,920	-	0.00%
4-514-42900-5510-001	Mileage	13	-	200	100	(100)	-50.00%
4-514-42900-5530-001	Food & Lodging - Water	-	7	300	150	(150)	-50.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	387	721	400	750	350	87.50%
4-514-42900-5810-001	Dues & Association Membership - Water	2,091	1,830	2,200	2,200	-	0.00%
4-514-42900-5850-001	Miscellaneous Expenses - Water	-	-	-	-	-	0.00%
4-514-42900-5897-001	Service Charge - General	179	227	-	-	-	0.00%
Materials and Supplies:							
4-514-42900-6001-001	Office Supplies - Water	1,570	543	2,000	1,000	(1,000)	-50.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	33,738	34,067	30,000	35,000	5,000	16.67%
4-514-42900-6008-001	Vehicles Supplies (Gas) - Water	455	1,123	750	1,200	450	60.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	232	206	500	500	-	0.00%
4-514-42900-6011-001	Uniforms - Water	1,399	1,139	1,400	1,400	-	0.00%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6012-001	Subscriptions - Water	2	-	20	20	-	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	-	-	-	-	-	0.00%
4-514-42900-6014-001	Operating Supplies - Water	3,158	7,632	4,000	10,000	6,000	150.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	-	122	500	500	-	0.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	-	-	37,440	37,440	-	0.00%
Capital Outlay:							
4-514-42900-8101-001	CIP-Membrane Filter Replacement-Water	-	-	-	-	-	0.00%
4-514-42900-8105-001	Motor Vehicles - Replacement - Water	-	-	16,200	8,100	(8,100)	-50.00%
4-514-42900-8202-001	CIP-Upgrade Well 1-Water	-	-	-	-	-	0.00%
4-514-42900-8207-001	EDP Equipment - New	-	-	-	-	-	0.00%
4-514-42900-8211-001	CIP-Well Addition	-	-	-	-	-	0.00%
4-514-42800-8212-001	Distribution/Collection - Water	-	-	-	50,000	50,000	0.00%
Other Uses of Funds:							
4-514-42900-9100-001	Debt Payments - Principal	-	-	-	-	-	0.00%
4-514-42900-9110-001	Rural Development Loan Interest	11,438	10,244	-	-	-	0.00%
4-514-42900-9999-001	Depreciation Expense	50,845	50,845	-	-	-	0.00%
TOTAL TBMSD - WATER:		266,131	263,786	342,141	385,009	42,868	12.53%

Toms Brook Maurertown Sanitary District Sewer Expenditures

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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Toms Brook Maurertown Sanitary District - Sewer (42900-002):

Depreciation:

4-514-42900-0900	Depreciation Expense	-	-	-	-	-	0.00%
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Salaries & Wages:

4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	74,536	103,055	174,523	207,710	33,187	19.02%
4-514-42900-1101-002	Salaries (regular Admin.) - Sewer	59,143	61,009	-	-	-	0.00%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	3,204	1,477	6,000	2,450	(3,550)	-59.17%
4-514-42900-1300-002	Salaries & Wages – Part-Time-Sewer	18,566	17,312	8,500	20,300	11,800	138.82%

Employee Benefits:

4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	11,348	13,413	14,460	17,443	2,983	20.63%
4-514-42900-2200-002	VRS - Sewer	-	7,890	-	-	-	0.00%
4-514-42900-2210-002	Virginia Retirement System - Sewer	14,407	9,045	20,297	24,157	3,860	19.02%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2215-002	Hybrid STD/LTD Premium -Sewer	342	475	350	368	18	5.14%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	31,151	32,708	41,924	48,206	6,282	14.98%
4-514-42900-2400-002	Group Life Insurance - Sewer	748	879	800	1,122	322	40.25%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer	125	146	150	158	8	5.33%
4-514-42900-2600-002	Unemployment Insurance - Sewer	109	134	150	228	78	52.00%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,101	4,090	3,000	4,294	1,294	43.13%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	158	-	160	210	50	31.25%
4-514-42900-2900-002	Accrued Annual & Sick Leave Payout	485	115	-	4,800	4,800	100.00%
4-514-42900-2950-001	GASB 68 Adjustment Expense - Sewer	-	(2,110)	-	-	-	0.00%
4-514-42900-2951-001	GASB 75 OPEB Adjustment Expense - Sewer	-	(9,948)	-	-	-	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%

Contractual Services:

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3110-002	Professional Health Services - Sewer	-	-	100	100	-	0.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	4,760	6,238	5,000	7,000	2,000	40.00%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	770	9,380	10,000	10,000	-	0.00%
4-514-42900-3150-002	Professional Services - Sewer	5,916	31,640	30,000	30,000	-	0.00%
4-514-42900-3167-002	Professional Services - Sewer	-	-	-	-	-	0.00%
4-514-42900-3180-002	Lab Testing - Sewer	26,260	21,445	28,000	28,000	-	0.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	36,612	41,542	38,000	20,000	(18,000)	-47.37%
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	-	-	7,500	5,000	(2,500)	-33.33%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	-	-	-	-	-	0.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	-	-	-	-	-	0.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	11,406	9,403	7,500	5,000	(2,500)	-33.33%
4-514-42900-3315-002	Structures and Improvements - Sewer	-	-	-	-	-	0.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	17,232	23,057	18,000	20,000	2,000	11.11%
4-514-42900-3500-002	Printing & Binding - Sewer	2,863	3,553	2,800	2,800	-	0.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3600-002	Advertising - Sewer	611	-	1,000	500	(500)	-50.00%
Other Charges:							
4-514-42900-5110-002	Electrical Services - Sewer	41,141	37,768	43,000	43,000	-	0.00%
4-514-42900-5210-002	Postal Service - Sewer	2,973	2,763	3,000	3,000	-	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	6,058	3,378	7,000	4,000	(3,000)	-42.86%
4-514-42900-5308-002	General Liability Insurance - Sewer	6,998	7,845	9,000	9,000	-	0.00%
4-514-42900-5420-002	Rent - Sewer	4,482	4,482	4,500	4,500	-	0.00%
4-514-42900-5510-002	Mileage- Sewer	15	-	150	50	(100)	-66.67%
4-514-42900-5530-002	Food & Lodging - Sewer	-	24	1,000	500	(500)	-50.00%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	78	1,804	1,200	2,000	800	66.67%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,391	3,359	3,500	3,500	-	0.00%
4-514-42900-5897-002	Service Charge - Sewer	-	112	-	-	-	0.00%
Materials and Supplies:							
4-514-42900-6001-002	Office Supplies - Sewer	3,049	1,269	4,000	3,000	(1,000)	-25.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2021 Actual Expenditures	FY 2022 Actual Expenditures	FY 2023 Adopted Budget	FY 2024 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6007-002	Repairs & Maintenance - Sewer	38,213	38,174	30,000	40,000	10,000	33.33%
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	942	2,620	2,000	2,750	750	37.50%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	472	716	500	500	-	0.00%
4-514-42900-6011-002	Uniforms - Sewer	3,265	2,658	3,500	3,500	-	0.00%
4-514-42900-6012-002	Subscriptions - Sewer	4	-	-	-	-	0.00%
4-514-42900-6014-002	Operating Supplies - Sewer	19,734	19,038	22,000	22,000	-	0.00%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	-	1,124	1,100	1,100	-	0.00%
Capital Outlay:							
4-514-42900-8105-002	Motor Vehicle Replacement - Sewer	-	-	37,800	17,400	(20,400)	-53.97%
4-514-42900-8201-002	CIP-Rehabilitate Pump Station 1-Sewer	-	-	-	-	-	0.00%
4-514-42900-8211-002	CIP-Well Addition	-	-	-	-	-	0.00%
4-514-42900-8212-002	Distribution/Collection - Sewer	-	-	-	150,000	150,000	0.00%
4-514-42900-8213-002	Pump Station 3 Replacement	-	-	-	-	-	0.00%
4-514-42900-8214-002	Septage Facility Decommissioning	-	-	-	-	-	0.00%
4-514-42900-8215-002	Pump Station 3 Replacement	-	-	-	-	-	0.00%
Other Uses of Funds:							
4-514-42900-9998-002	Reserve for Contingencies	-	-	20,000	25,000	-	0.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	58,466	73,275	-	-	-	0.00%
TOTAL TBMSD - SEWER:		512,134	586,358	611,464	794,646	178,182	29.14%
TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:		778,266	850,144	953,605	1,179,655	221,050	23.18%

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APPENDIX

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
DISTRICT 2 – STEVE BAKER
DISTRICT 3 – BRAD POLLACK
DISTRICT 4 – KARL ROULSTON
DISTRICT 5 – DENNIS MORRIS
DISTRICT 6 – TIM TAYLOR

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OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION ADOPTING TAX RATES FOR CALENDAR YEAR 2023

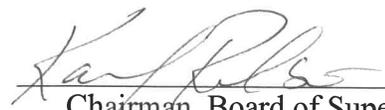
WHEREAS, pursuant to § 15.2-2503 of the Code of Virginia, as amended, the County must adopt property tax rates annually, and

NOW, THEREFORE, be it resolved by the Board of Supervisors of Shenandoah County, Virginia, that the property tax rates for calendar year 2023 shall be as follows, which rates reflect an increase of \$0.02 per \$100 of assessed valuation to the tax on real property and manufactured homes and an increase of \$0.25 per \$100 of assessed valuation to the tax on non-farm personal property:

Real Property, including manufactured homes	\$0.60
Personal Property, non-farm	\$4.05
Personal Property, business.....	\$3.15
Machinery and Tools.....	\$3.15
Merchants Capital	\$0.60

all per \$100 of assessed valuation.

Adopted: April 18, 2023


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Adopting Tax Rates for Calendar Year 2023, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack		✓		
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING AMENDED FISCAL YEAR 2023-2024 BUDGET AND APPROPRIATING FUNDS FOR SHENANDOAH COUNTY, VIRGINIA

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 annual budget is for the fiscal year beginning July 1, 2023 and ending June 30, 2024; and

WHEREAS, a public hearing was held on April 6, 2023 at 7:00 p.m. to receive comments from the public regarding said annual budget; and

WHEREAS, the School Board budget totals \$93,229,186 (the "School Board Budget"). The School Board Budget shall be funded by \$34,272,610 from the County's general revenues, \$47,889,743 by such State, Federal, and miscellaneous revenues as shall be received from time to time for operation of the Public Schools, \$3,850,851 for School Food Service paid by State, Federal and miscellaneous revenues, and \$7,215,982 for Special Budgets, which is also funded by State, Federal and miscellaneous revenues. The categories listed in this paragraph reflect this Board's expectations, but the appropriations herein for the School Board are uncategorized under Va. Code, § 22.1-94.

WHEREAS, the budget amount of \$5,361,958 for the operation of the Shenandoah County Department of Social Services shall be funded by \$1,675,222 from the County's general revenues, Health and Welfare line item, and 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 Department of Social Services.

WHEREAS, the budget amount of \$6,248,306 for the operation of the Shenandoah County Children's Services Act of which said amount shall be funded by \$1,767,700 from the County's general revenues, Health and Welfare line item, and the remaining amount to be funded by such State, Federal, and miscellaneous revenues as shall be received from time to time for the operation of the Children's Services Act.

WHEREAS, unexpended funds, if any, left in any State or Federal Grant Program at the end of the fiscal year ending June 30, 2023 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2024, if otherwise so permitted by the granting authority.

WHEREAS, 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 deemed appropriated *ipso facto* for expenditure upon receipt of such funds.

WHEREAS, 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.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Shenandoah County, that the proposed County General Fund budget (the “Budget,” the official copy of which is on file in the office of the Clerk) in the amount of \$88,154,870 be and is hereby adopted pursuant to the allocations by major categories:

General Government Administration	\$4,610,396
Judicial Administration	2,960,997
Public Safety	26,574,412
Public Works	1,783,621
Health and Welfare	4,585,514
Education ¹	34,316,560
Recreation & Cultural	1,599,420
Community Development	2,465,724
Non-Departmental and Transfers	3,185,359
Capital Outlay	862,050
Debt Service	5,210,817
TOTAL GENERAL FUND BUDGET	<u><u>\$88,154,870</u></u>

BE IT FURTHER RESOLVED that total appropriations of \$155,278,788 be made for the expenditures identified in the Budget, which includes expenditures of \$67,123,918 not funded with the County’s general revenues.

BE IT FURTHER RESOLVED 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 the General Operating Fund for the period covered by the appropriation.

¹ Includes \$43,950 in funding to Laurel Ridge Community College.

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of the Resolution Approving Fiscal Year 2023-2024 Budget and Appropriating Funds for Shenandoah County, Virginia after due publication at a regular meeting duly held and called on April 18, 2023 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

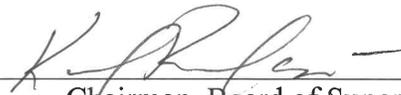
Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack		✓		
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

*DISTRICT 1 – JOSH STEPHENS
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DISTRICT 6 – TIM TAYLOR*

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OFFICE OF COUNTY ADMINISTRATION

*EVAN L. VASS
COUNTY ADMINISTRATOR*

*MANDY R. BELVEA
DEPUTY COUNTY ADMINISTRATOR*

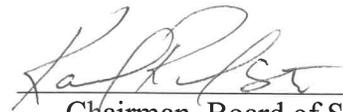
RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2023 FOR THE STONEY CREEK SANITARY DISTRICT

WHEREAS, pursuant to Title 21, Chapter 2, Section 21-118 of the Code of Virginia, as amended, the Board of Supervisors, serving in its capacity as the governing body of the Stoney Creek Sanitary District (the "Sanitary District"), shall levy and collect a tax upon properties located within the Sanitary District for the purpose of constructing, maintaining, and operating water and sewer facilities.

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2023 shall be as follows:

Real Estate..... \$0.13 per \$100 Assessed Valuation
Personal Property.....\$0.00 per \$100 Assessed Valuation

Adopted: April 18, 2023


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

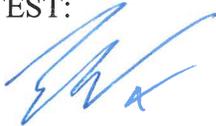
CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Ad Valorem Taxes for the Tax Year 2023 for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/19/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
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DISTRICT 3 – BRAD POLLACK
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EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2023 FOR THE TOMS BROOK-MAURERTOWN SANITARY DISTRICT

WHEREAS, pursuant to Title 21, Chapter 2, Section 21-118 of the Code of Virginia, as amended, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District (the "Sanitary District"), shall levy and collect a tax upon properties located within the Sanitary District for the purpose of constructing, maintaining, and operating water and sewer facilities.

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Toms Brook-Maurertown Sanitary District for calendar year 2023 shall be as follows:

Real Estate..... \$0.03 per \$100 Assessed Valuation
Personal Property.....\$0.00 per \$100 Assessed Valuation

Adopted: April 18, 2023


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Ad Valorem Taxes for the Tax Year 2023 for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

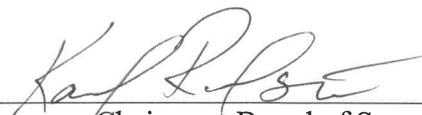
Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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RESOLUTION APPROVING FISCAL YEAR 2024 BUDGET AND APPROPRIATING FUNDS 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, 2023 and ending June 30, 2024, with said annual budget to serve for informative 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 6, 2023 to take public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2024 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$2,364,770 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 18, 2023

ATTEST: 
Clerk of the Board


Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2024 Budget and Appropriating Funds for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2024 BUDGET AND APPROPRIATING FUNDS 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, 2023 and ending June 30, 2024, with said annual budget to serve for informative 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 6, 2023 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2024 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$1,179,655 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 18, 2023

ATTEST: _____
Clerk of the Board

Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2024 Budget and Appropriating Funds for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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*MANDY R. BELYEA
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**RESOLUTION APPROVING
THE FISCAL YEAR 2024 BUDGET
AND APPROPRIATING FUNDS
FOR THE SHENANDOAH COUNTY
NORTH FORK WASTEWATER TREATMENT PLANT**

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for the North Fork Wastewater Treatment Plant, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, with said annual budget to serve for informative 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 6, 2023 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2024 annual fiscal plan (annual budget) for the Shenandoah County North Fork Wastewater Treatment Plant in the amount of \$256,950 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 18, 2023

ATTEST: _____
Clerk of the Board

Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2024 Budget and Appropriating Funds for the Shenandoah County North Fork Wastewater Treatment Plant, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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RESOLUTION APPROVING FISCAL YEAR 2024 BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY LANDFILL FUND

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for the Shenandoah County Landfill Fund, for the fiscal year beginning July 1, 2023 and ending June 30, 2024, with said annual budget to serve for informative 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 6, 2023 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2024 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$3,890,077 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: _____

April 18, 2023

ATTEST: _____

Clerk of the Board

Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2024 Budget and Appropriating Funds for the Shenandoah County Landfill Fund, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/18/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

*DISTRICT 1 – JOSH STEPHENS
DISTRICT 2 – STEVE BAKER
DISTRICT 3 – BRAD POLLACK
DISTRICT 4 – KARL ROULSTON
DISTRICT 5 – DENNIS MORRIS
DISTRICT 6 – TIM TAYLOR*

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OFFICE OF COUNTY ADMINISTRATION

*EVAN L. VASS
COUNTY ADMINISTRATOR*

*MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR*

**RESOLUTION APPROVING
FISCAL YEAR 2024 BUDGET
AND APPROPRIATING FUNDS
FOR THE SHENANDOAH COUNTY
PARKS AND RECREATION SPECIAL REVENUE FUND**

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for the Shenandoah County Parks and Recreation Special Revenue Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, with said annual budget to serve for informative 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 6, 2023 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2024 annual fiscal plan (annual budget) for the Shenandoah County Parks and Recreation Special Revenue Fund in the amount of \$933,099 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 18, 2023

ATTEST: [Signature]
Clerk of the Board

[Signature]
Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2024 Budget and Appropriating Funds for the Shenandoah County Parks and Recreation Special Revenue Fund, adopted at a regular meeting duly held and called on April 18, 2023, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4/10/23

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors