



SHENANDOAH

COUNTY

FISCAL YEAR 2024-2025

ADOPTED OPERATING & CAPITAL BUDGET



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ABOUT THE COVER:

Shenandoah County boasts a rich heritage as an agricultural community.

According to the [U.S. Department of Agriculture National Agricultural Statistics Service](#) Shenandoah County is home to 859 farms totaling 120,653 acres of farmland with an average farm size of 140 acres. 4% of the state's total agricultural sales are generated from Shenandoah County, with 14% of that being crops and the remaining 86% being livestock, poultry, and products.

Featured on the cover is a beautiful image of farms located within Shenandoah County.

(Photo credit: Marty French)

SHENANDOAH COUNTY



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Fiscal Year 2025 Adopted Budget Executive Summary

The Fiscal Year 2025 annual budget was adopted by unanimous votes on April 16, 2024, for the Shenandoah County General Fund, 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 \$0.04 per \$100 of assessed value from a levy of \$0.60 per \$100 of assessed value to \$0.64 per \$100 of assessed value. The tax increase is projected to provide \$2,320,000 in additional general fund revenue which is intended to address inflationary pressures on expenditures, increased state-mandated local funding of school operating costs, and upcoming capital debt service needs. The anticipated impact on an average homeowner is reflected in the table below.

Real Estate Average Home Value				
	2023 Adopted Tax	2024 Adopted Tax	% Change in Proposed Real Property Tax	Dollar Change in Proposed Real Property Tax
2024 Average Home Value*	\$1,178	\$1,277	8.3%	\$98

** 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 2025. Percentages varied for each automobile owner depending upon the age, make and model of vehicles; however, the average anticipated change in assessed value is a reduction of 14%. The Board adopted an increased personal property tax rate in FY 2025 of \$4.11, up \$0.06 from the preceding year's tax rate of \$4.05. 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	2023 Value	2024 Value	% Change in Assessed Value	Change in Proposed Tax Dollars
2022 Ford Expedition	\$56,475	\$47,600	-16%	-\$331
2021 Toyota Highlander	\$39,725	\$34,825	-12%	-\$178
2016 Nissan Versa	\$7,075	\$5,100	-28%	-\$77
2015 Ford F250	\$21,350	\$21,675	2%	\$26
2012 Chevy Cruze	\$4,450	\$3,750	-16%	-\$26
Average:			-14%	-\$117

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

Cigarette Tax:

The Board adopted a cigarette tax rate of \$0.02 per cigarette, which is a new revenue source for the County. This new revenue will be placed in a reserve designated specifically for the future purchase of public safety apparatus/equipment. Overall, the expected FY 2024 revenue are estimated at \$180,000 with an implementation date after July 1, 2024.

Expenditure Summary

The FY 2025 spending plan faced several budgetary challenges. While there was a slight reduction from the average for calendar year 2022, the average inflation rate for calendar year 2023 (at the time of budget formulation) was 4.1% which continues to have a large impact on overall spending. This, combined with the need for large increases in local funding of the school system [discussed in the Shenandoah County Public Schools Funding (non-capital/operational) section that follows] meant that the County began the budget process with an anticipated deficit of more than \$3 million.

While forty full-time and five part-time new personnel positions were requested, the final adopted budget eliminated all but seven full-time and three part-time positions. Personnel expenses account for roughly 80% of general fund expenditures; therefore, efforts were made to adjust for increases in personnel costs

(e.g., reduction of requested positions) while being sensitive to the necessity of real and/or personal property tax increases affecting taxpayers.

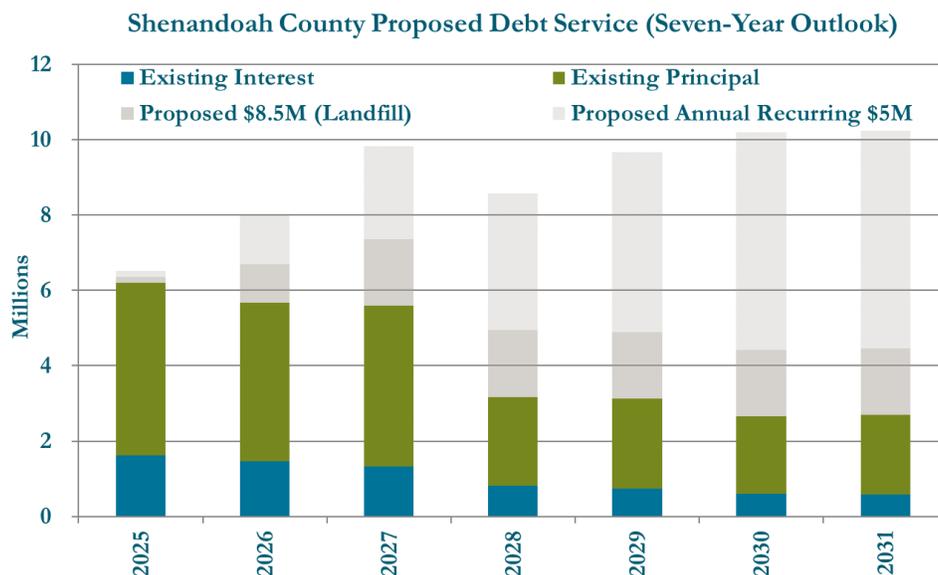
Finally, the adopted budget also addressed employee pay and benefits. The FY 2025 budget included a 3% cost of living adjustment (COLA) for all employees on the County’s pay system and a 2% merit increase for employees meeting performance and longevity requirements. The County experienced level health insurance premiums following a rigorous procurement process to obtain a new insurance provider. To sustain the reduction of health insurance premium expenditures, the County also continued a high deductible plan option coupled with a monthly health savings plan 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 2025 was generally associated with major (greater than \$50,000) and minor (less than \$50,000) capital projects. Major capital projects include a Parks & Recreation maintenance facility, HVAC repairs, renovation of the Fire & Rescue training classroom, an equalization basin mixer at the North Fork Wastewater Treatment Plant, an ambulance, and multiple replacement vehicles. Additionally, a large site improvement project is planned for the Landfill, as well as the replacement of an articulated dump truck. Minor capital expenditures are planned for furniture and fixtures, equipment, facility and equipment repairs, life safety and training equipment, and information technology needs.

As part of a new long-term financial planning concept, the County intends to begin a five-year capital debt financing plan in fiscal year 2025. In addition to debt financing of the Landfill site improvement project, this plan will debt finance approximately \$5 million each fiscal year to fund both County and School capital needs. This debt financing model will be an annually recurring plan to ensure that capital needs are met ongoing. Level debt service is anticipated by fiscal year 2030, as reflected in the chart below.



Sanitary District Funds:

The CIP for FY 2025 for the sanitary districts was generally associated with major (greater than \$50,000) capital projects. This included projects to extend a water main, recoat wastewater treatment tanks and sewer manholes, back-up generators, addition of fire hydrants, and sewer line pump station upgrades.

Tables:

The following tables represent the County, non-school, FY 2025 Capital Improvement and Fleet Replacement Plans, by fund.

Capital Improvement Program (\$50,000 or more) Total by Fund – Fiscal Year 2025

General Fund*	Landfill Fund	Stoney Creek Sanitary District (SCSD)	Toms Brook-Maurertown Sanitary District (TBMSD)
\$1,190,000	\$8,600,000	\$200,000	\$145,000

**Includes expenditures for Parks & Recreation Fund and North Fork Wastewater Treatment Fund, both supported by the General Fund*

Capital Improvement Program (\$50,000 or more) Detail by Fund – Fiscal Year 2025

Capital Project/Equipment Description	Fund/Department	Funding Source	Total Cost
HVAC Repairs (Recovery Wheel)	General - General Properties	Debt Financing	\$ 150,000
Ambulance	General – Fire & rescue	SPLIT: Debt Financing	207,500
Ambulance	General – Fire & rescue	SPLIT: Grant	207,500
Training Classroom	General – Fire & Rescue	Debt Financing	500,000
Maintenance Facility	Parks & Recreation** – Parks & Recreation	Debt Financing	50,000
Equalization Basin Mixer	North Fork Wastewater Treatment Plant** – North Fork Wastewater Treatment Plant	Debt Financing	75,000
TOTAL GENERAL FUND			\$ 1,190,000

***Supported by the General Fund*

Capital Project/Equipment Description	Fund/Department	Funding Source	Total Cost
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Articulated Dump Truck	Landfill – Solid Waste	Debt Financing	\$ 600,000
Site Improvements	Landfill – Solid Waste	Debt Financing	8,000,000
TOTAL LANDFILL FUND			\$ 8,600,000

Water Main Extension	SCSD	Pay-as-you-go	\$ 75,000
Recoat WWTP Tanks	SCSD	Pay-as-you-go	50,000
Recoat Sewer Manholes	SCSD	SPLIT: Pay-as-you-go	4,502
Recoat Sewer Manholes	SCSD	SPLIT: Reserves	70,498
Total SCSD Fund			\$ 200,000

Fire Hydrants	TBMSD	Reserves	\$ 30,000
Sewer Line Pump Station Upgrades	TBMSD	Reserves	75,000
Back-up Generator – Sewer Pump Station	TBMSD	Reserves	40,000
Total TBMSD Fund			\$ 145,000



LANDFILL SITE IMPROVEMENTS

Purpose: To replace and expand existing assets to improve customer service, safety, and efficiency

PROJECT COMPONENTS CONSIST OF:

1. A recycling and waste center prior to scale for residential use
2. Replacement of existing scalehouse and addition of an outbound scale
3. Central convenience center bringing multiple facility subsets to a central location
4. Replacement of existing trailer office to provide office space for both Landfill and General Properties staff & activities

The Landfill project will be coordinated with the Fire & Rescue Training Facility to maximize project efficiency and reduce costs. The project will be debt financed over a 20-year period with an asset life expectancy of 40 (or more) years.

Fleet Replacement Plan Total by Fund – Fiscal Year 2025

General Fund	Landfill Fund	Stoney Creek Sanitary District (SCSD)	Toms Brook-Maurertown Sanitary District (TBMSD)
\$593,936	\$0	\$0	\$0

Fleet Replacement Plan Detail by Fund – Fiscal Year 2025

Vehicle Description	Fund/Department	Funding Source	Total Cost
Eight (8) Replacement Vehicles	General – Sheriff (LE)	Debt Financing	\$ 490,936
One (1) Replacement Vehicle	General – General Properties	Debt Financing	68,000
One (1) Replacement Vehicle	General – Building Inspections	Debt Financing	35,000
TOTAL GENERAL FUND			\$ 593,936

Human Capital:

The Fiscal Year 2025 budget included the addition of seven new full-time and three new part-time staff positions, as outlined below:

1. **Communications Software Administrator (Emergency Communications Center)**
2. **Communications Operations Manager (Emergency Communications Center)⁴**
3. **Assistant Commonwealth’s Attorney**
4. **Tax Compliance Officer (Commissioner of Revenue)⁴**
5. **Assistant Director of Social Services (Department of Social Services)³**
6. **Training Officer (Sheriff’s Office)¹**
7. **Accreditation Coordinator (Sheriff’s Office)²**
8. **Part-time Custodian (General Properties)**
9. **Part-time Circulation Assistant x 2 (Library)**

¹Existing position will be converted into proposed position

²Grand funded position for fiscal years 2025 & 2026

³Partially state funded

⁴Deferred until January 1, 2025

Personnel Requests – Fiscal Year 2025

Requested By Departments/Agencies	Recommended in Proposed Budget	Approved in Adopted Budget
Full-time: 40 Part-time: 5	Full-time: 9 Part-time: 4	Full-time: 7 Part-time: 3

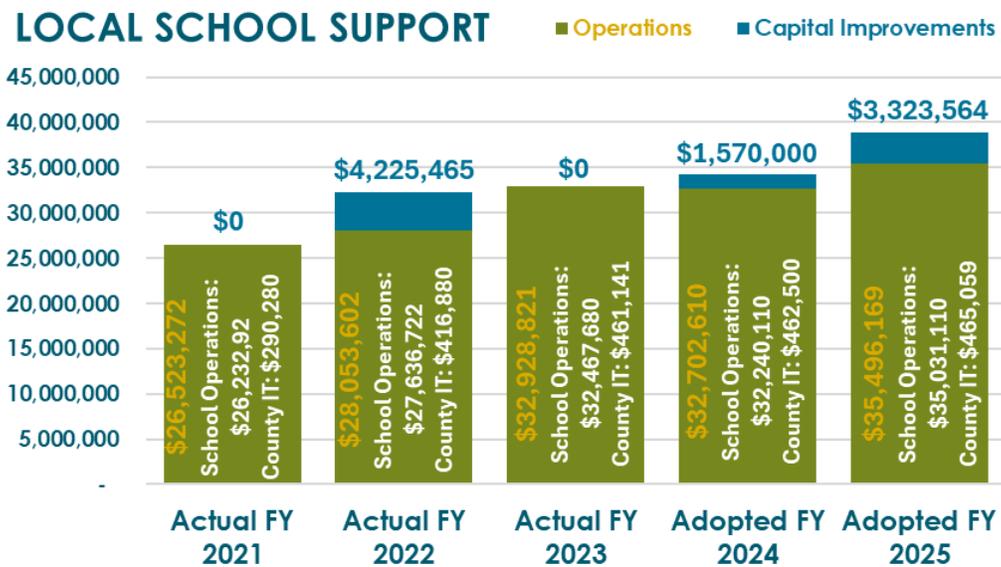
Shenandoah County Public Schools (SCPS) Funding (non-capital/operational):

The Adopted Budget provided an approximately 8.6% or \$1,924,652 increase in local appropriations over that of FY 2024 for school operations, with the total local appropriations at \$35,031,110. This significant increase is largely attributable to the Local Composite Index (LCI) or the locality’s ability to pay for education, as calculated by the state. The LCI is periodically reviewed and adjusted based upon the locality’s true value of real property, adjusted gross income, and taxable retail sales. Shenandoah County’s LCI increased from .3852 to .4248 for fiscal year 2025 meaning that the state aid for SCPS Operations was reduced by \$1,924,652 and shifted to local funding. This, combined with the depletion of finite Coronavirus Aid, Relief, and Economic Security (CARES) Act funds allocated for recurring personnel costs meant that at the onset of the budget process the County faced a deficit in local funding of SCPS totaling \$2.87 million.

School appropriations also included \$465,059 in the school’s support of County general (non-public safety) related information technology (IT) needs; a program established in Fiscal Year 2020. This was an increase of \$2,559 in comparison to FY 2024 expenditures for IT support.

Shenandoah County Public Schools (SCPS) Funding (capital):

The Adopted Budget includes local appropriations of \$3,323,564 to meet SCPS capital needs. This funding will be part of the annually recurring \$5 million financing to be obtained by the County in FY 2025, as previously discussed in the Capital Investments Section. The focus of these projects includes security, HVAC, roofing, doors/locks, transportation, athletics, and physical education.



Social Services:

The County’s Fiscal Year 2025 budget included an increased general fund transfer to support the Shenandoah County Department of Social Services from \$1,675,222 to \$1,848,694.

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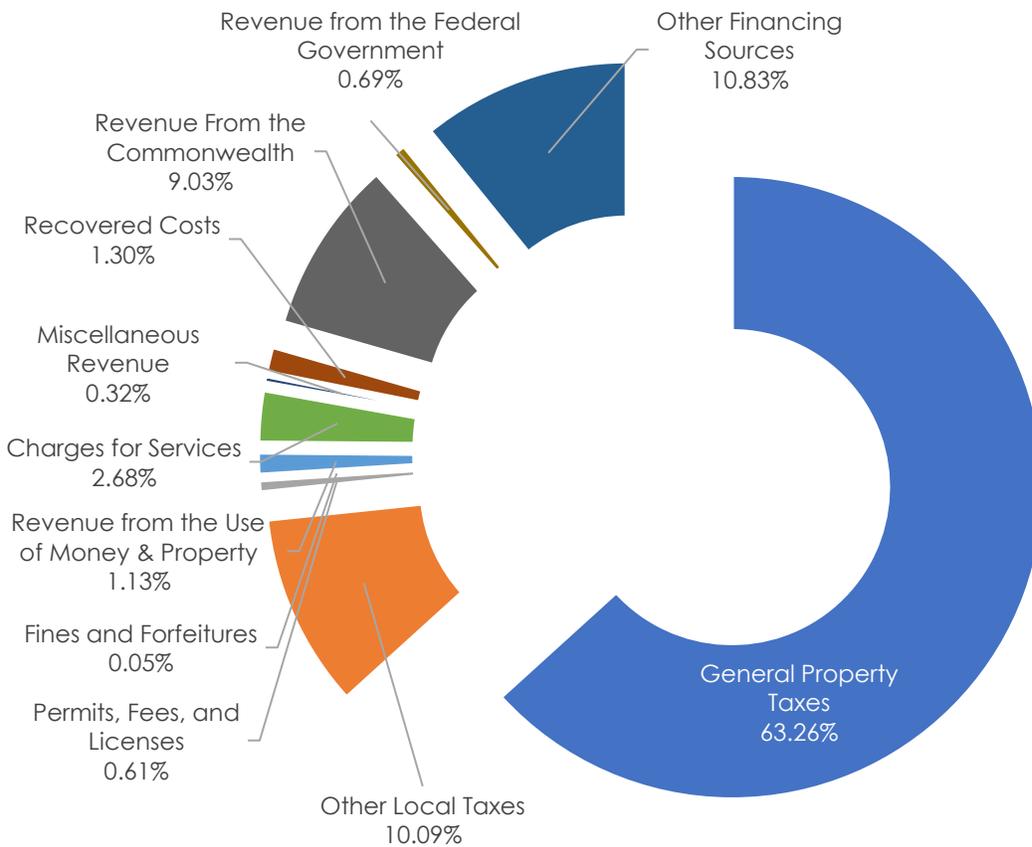
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General Fund Revenues Summary

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>						
General Property Taxes	56,998,543	62,651,435	59,918,500	61,662,868	1,744,368	2.91%
Other Local Taxes	8,117,143	9,430,127	8,854,865	9,835,000	980,135	11.07%
Permits, Fees, and Licenses	645,549	495,721	670,103	594,266	(75,837)	-11.32%
Fines and Forfeitures	36,731	37,536	44,000	46,000	2,000	4.55%
Revenue from the Use of Money & Property	425,880	1,910,756	1,000,662	1,102,554	101,892	10.18%
Charges for Services	1,751,877	2,899,901	2,154,519	2,615,230	460,711	21.38%
Miscellaneous Revenue	300,000	1,978,684	315,100	315,100	0	0.00%
Recovered Costs	986,644	947,173	1,072,012	1,270,732	198,720	18.54%
Revenue From the Commonwealth	7,435,770	8,016,976	8,413,040	8,801,898	388,858	4.62%
Revenue from the Federal Government	1,173,630	1,656,857	565,447	673,136	107,689	19.04%
Other Financing Sources	10,148,518	1,247,130	5,146,622	10,558,301	5,411,679	105.15%
TOTAL GENERAL FUND REVENUES:	88,020,284	91,272,295	88,154,870	97,475,085	9,320,215	10.57%

Chart – General Fund Budgeted Revenues by Category

FY 2025 General Fund Budgeted Revenues by Category

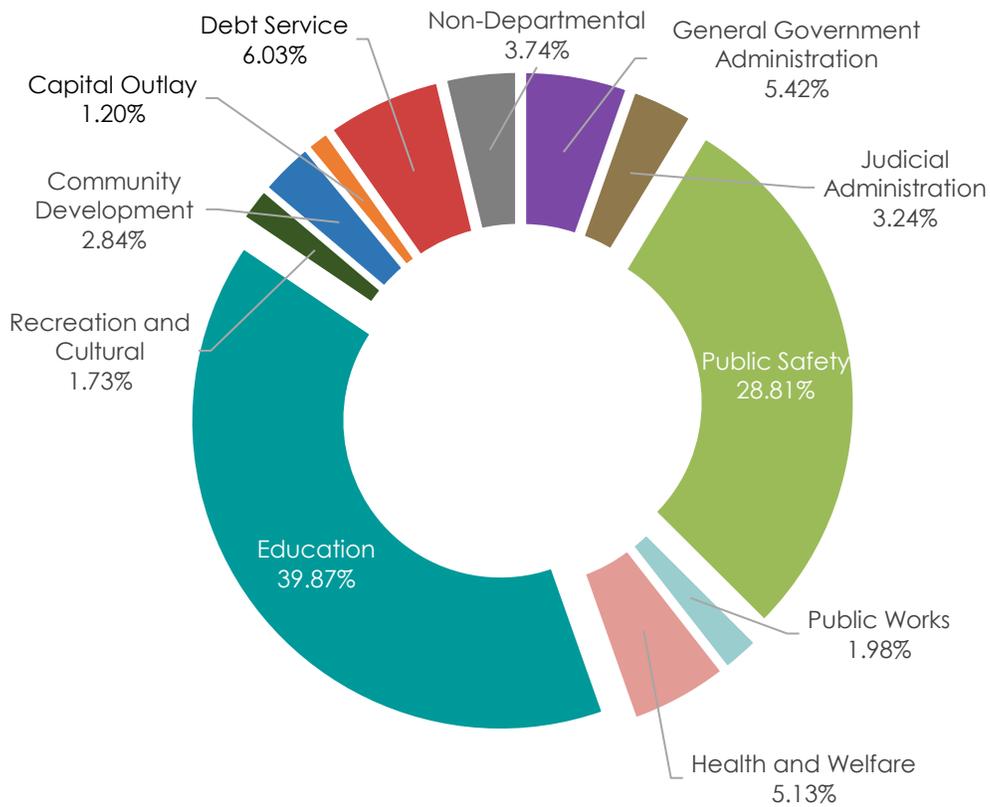


General Fund Expenditures Summary by Function

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>						
General Government Administration	3,623,810	3,611,156	4,610,396	5,280,842	670,446	14.54%
Judicial Administration	2,434,326	2,438,046	2,960,997	3,161,212	200,215	6.76%
Public Safety	22,348,238	24,008,303	26,597,912	28,086,758	1,488,846	5.60%
Public Works	1,433,805	1,749,014	1,783,621	1,929,513	145,892	8.18%
Health and Welfare	4,187,567	4,479,547	4,585,514	5,004,514	419,000	9.14%
Education	28,101,691	31,296,917	34,316,560	38,863,371	4,546,811	13.25%
Recreation and Cultural	1,388,304	1,670,832	1,599,420	1,687,425	88,005	5.50%
Community Development	1,749,738	2,246,006	2,465,724	2,767,003	301,279	12.22%
Capital Outlay	0	1,158,995	862,050	1,165,000	302,950	35.14%
Debt Service	6,889,274	7,858,657	5,210,817	5,879,267	668,450	12.83%
Non-Departmental	2,068,384	2,362,604	3,185,359	3,650,180	464,821	14.59%
TOTAL GENERAL FUND EXPENDITURES:	74,225,137	82,880,078	88,178,370	97,475,085	9,296,716	10.54%

Chart – General Fund Budgeted Expenditures by Function

FY 2025 General Fund Budgeted Expenditures by Function



General Fund Budgeted Expenditures Summary By Department

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>						
General Government Administration:						
Board of Supervisors	293,047	280,744	174,621	174,621	0	0.00%
County Administration	486,653	555,330	615,437	653,657	38,220	6.21%
Human Resources	9,136	167,483	470,334	398,965	(71,369)	-15.17%
County Attorney	276,378	189,606	205,000	205,000	0	0.00%
Auditor	88,237	98,438	120,630	129,420	8,790	7.29%
Commissioner of Revenue	624,362	666,771	802,460	912,112	109,652	13.66%
Reassessment	170,125	180	0	600,000	600,000	0.00%
Board of Equalization	8,170	3,772	0	0	0	0.00%
Treasurer	779,929	790,558	893,694	916,902	23,208	2.60%
Finance	347,471	359,744	615,030	589,783	(25,247)	-4.10%
Geographic Information Systems	117,795	125,467	134,854	148,494	13,640	10.11%
Board of Elections	217,668	138,872	253,827	201,850	(51,978)	-20.48%
General Registrar	204,839	234,192	324,509	350,038	25,529	7.87%
Total General Government Administration	3,623,810	3,611,156	4,610,396	5,280,842	670,446	14.54%

GENERAL FUND SUMMARIES

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Judicial Administration:						
Circuit Court	58,314	81,870	184,343	188,393	4,050	2.20%
General District Court	13,003	13,474	13,425	15,850	2,425	18.06%
Magistrates' Office	2,558	1,701	5,325	5,325	0	0.00%
Juvenile and Domestic Relations Court	9,287	9,293	14,650	16,050	1,400	9.56%
Clerk of the Circuit Court (County Clerk)	754,089	819,049	907,787	921,487	13,700	1.51%
Sheriff (Courts)	867,771	895,250	910,094	916,272	6,178	0.68%
Law Library	13,455	4,013	6,600	6,000	(600)	-9.09%
Records Restoration	31,319	0	0	0	0	0.00%
Commonwealth's Attorney	593,341	527,052	820,474	993,548	173,074	21.09%
Victim Witness Coordinator	91,189	86,343	98,299	98,287	(12)	-0.01%
Total Judicial Administration	2,434,326	2,438,046	2,960,997	3,161,212	200,215	6.76%

GENERAL FUND SUMMARIES

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Public Safety:						
Sheriff (Law Enforcement)	7,022,487	7,740,983	8,270,961	8,997,648	726,688	8.79%
Volunteer Fire and Rescue	1,623,784	1,039,647	1,289,366	1,343,163	53,797	4.17%
Forest Fire Protection	11,095	11,095	11,096	11,096	0	0.00%
Fire and Rescue	7,501,131	8,599,226	8,895,902	9,158,328	262,426	2.95%
Corrections and Detention	2,746,554	2,796,948	3,343,854	3,493,037	149,183	4.46%
Processing Center	3,958	6,803	7,283	9,033	1,750	24.03%
Juvenile Probation	678,831	678,427	834,614	735,454	(99,160)	-11.88%
Building Inspections	570,775	598,334	743,427	742,200	(1,227)	-0.16%
Animal Control	195,813	182,934	202,836	200,635	(2,201)	-1.08%
Animal Shelter	267,892	311,384	349,775	365,099	15,324	4.38%
Medical Examiner	1,967	2,155	2,500	2,500	0	0.00%
Emergency Communications Center	1,723,951	2,040,370	2,646,298	3,028,565	382,267	14.45%
Total Public Safety	22,348,238	24,008,303	26,597,912	28,086,758	1,488,846	5.60%
Public Works:						
General Properties	1,433,805	1,749,014	1,783,621	1,929,513	145,892	8.18%
Total Public Works	1,433,805	1,749,014	1,783,621	1,929,513	145,892	8.18%

GENERAL FUND SUMMARIES

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Health and Welfare:						
Department of Social Services	1,238,053	1,342,215	1,675,222	1,848,694	173,472	10.36%
Comprehensive Services Act	1,775,588	1,851,206	1,767,700	1,667,700	(100,000)	-5.66%
Local Health Department	361,126	369,462	407,092	459,730	52,638	12.93%
Mental Health/Concern Hotline	259,000	260,500	260,500	250,500	(10,000)	-3.84%
Area Agency on Aging	78,000	78,000	78,000	78,000	0	0.00%
Tax Relief for the Elderly	415,300	518,664	337,500	630,390	292,890	86.78%
Support - Social Services	60,500	59,500	59,500	69,500	10,000	16.81%
Total Health and Welfare	4,187,567	4,479,547	4,585,514	5,004,514	419,000	9.14%
Education:						
Shenandoah County Public Schools	28,053,602	31,251,319	34,272,610	38,819,733	4,547,123	13.27%
Laurel Ridge Community College	48,089	45,598	43,950	43,638	(312)	-0.71%
Total Education	28,101,691	31,296,917	34,316,560	38,863,371	4,546,811	13.25%

GENERAL FUND SUMMARIES

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Recreation and Cultural:						
KidzRec	475,891	645,946	512,115	530,306	18,191	3.55%
Cultural Services	65,927	87,311	104,167	104,167	0	0.00%
Library Administration	846,486	937,576	983,138	1,052,952	69,814	7.10%
Total Recreation and Cultural	1,388,304	1,670,832	1,599,420	1,687,425	88,005	5.50%
Community Development:						
Planning and Zoning	401,265	467,860	567,341	615,471	48,130	8.48%
Economic Development	705,618	1,006,353	1,047,888	1,166,124	118,236	11.28%
Litter Control	25,514	30,091	18,000	31,000	13,000	72.22%
Soil and Water Conservation District	460,681	572,808	622,000	738,500	116,500	18.73%
Virginia Cooperative Extension Service	156,661	168,894	210,495	215,908	5,413	2.57%
Total Community Development	1,749,738	2,246,006	2,465,724	2,767,003	301,279	12.22%
Capital Outlay:						
Capital Outlay - County General Fund	0	1,158,995	862,050	1,165,000	302,950	35.14%
Total Capital Outlay	0	1,158,995	862,050	1,165,000	302,950	35.14%

GENERAL FUND SUMMARIES

	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Debt Service:						
Debt Service - County	3,330,744	4,028,666	4,083,819	4,344,774	260,955	6.39%
Debt Service - Schools	3,558,530	3,829,991	1,126,998	1,534,493	407,495	36.16%
Total Debt Service	6,889,274	7,858,657	5,210,817	5,879,267	668,450	12.83%
Non- Departmental:						
Judgments and Settlements	500	0	500	500	0	0.00%
Revenue Refunds	645	2,334	6,500	6,500	0	0.00%
Transfers, Reserves, and Other	2,067,239	2,360,270	3,178,359	3,643,180	464,821	14.62%
Total Non- Departmental	2,068,384	2,362,604	3,185,359	3,650,180	464,821	14.59%
TOTAL GENERAL FUND EXPENDITURES:	74,225,137	82,880,078	88,178,370	97,475,085	9,296,716	10.54%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>						
Local Revenues:						
<u>General Property Taxes</u>						
Real Property Taxes	32,758,080	35,291,729	35,690,000	37,820,000	2,130,000	5.97%
Roll-Back Taxes	126,584	46,008	50,000	50,000	0	0.00%
Public Service Corporation Taxes	1,821,782	2,023,180	1,950,000	1,970,000	20,000	1.03%
Personal Property Taxes	18,386,248	21,404,639	18,297,700	18,297,700	0	0.00%
Mobile Home Taxes	31,332	26,860	33,000	30,000	-3,000	-9.09%
Machinery & Tools Taxes	2,733,343	2,507,173	2,800,000	2,337,568	-462,432	-16.52%
Merchants Capital Penalties	350,524	353,448	344,800	355,000	10,200	2.96%
Interest	469,454	598,540	412,000	458,000	46,000	11.17%
	321,196	399,859	341,000	344,600	3,600	1.06%
Total General Property Taxes	56,998,543	62,651,435	59,918,500	61,662,868	1,744,368	2.91%
<u>Other Local Taxes</u>						
Local Sales and Use Taxes	4,671,421	6,096,586	4,650,000	5,465,000	815,000	17.53%
Consumers' Utility Taxes	1,616,603	1,618,484	1,700,000	1,700,000	0	0.00%
Utility License Taxes	73,300	32,182	20,000	30,000	10,000	50.00%
Motor Vehicle Licenses	922,217	904,610	920,000	920,000	0	0.00%
Taxes on Recordation and Wills	691,810	508,996	610,000	610,000	0	0.00%
Cigarette Tax	0	0	0	180,000	180,000	100.00%
Transient Occupancy Tax	141,793	269,268	954,865	930,000	-24,865	-2.60%
Total Other Local Taxes	8,117,143	9,430,127	8,854,865	9,835,000	980,135	11.07%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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Permits, Fees, and Licenses:

Animal Licenses	20,242	18,412	21,500	20,000	-1,500	-6.98%
ABC License Fees	3,233	3,965	6,500	6,500	0	0.00%
Building Permits and Fees	480,630	410,659	425,000	423,766	-1,234	-0.29%
Planning and Zoning Permits and Fees	101,314	44,232	131,235	122,000	-9,235	-7.04%
Erosion & Sedimentation Permits and Fees	38,227	17,241	8,000	20,000	12,000	150.00%
Other Permits and Fees	1,903	1,212	77,868	2,000	-75,868	-97.43%
Total Permits, Fees, and Licenses	645,549	495,721	670,103	594,266	-75,837	-11.32%

Fines and Forfeitures:

Court Fines and Forfeitures	16,097	17,444	25,000	25,000	0	0.00%
Animal Control LOC2	0	0	0	0	0	0.00%
Court Wills and Administration	20,634	20,092	19,000	21,000	2,000	10.53%
Total Fines and Forfeitures	36,731	37,536	44,000	46,000	2,000	4.55%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Revenue from the Use of Money & Property:						
Interest on Bank Deposits	70,762	1,305,471	398,108	500,000	101,892	25.59%
Convenience Fees on Credit Cards	14,909	159,311	220,000	220,000	0	0.00%
Rental of Properties	340,209	445,975	382,554	382,554	0	0.00%
Total Revenue from the Use of Money & Property	425,880	1,910,756	1,000,662	1,102,554	101,892	10.18%
Charges for Services:						
Excess Fees of Clerk	29,662	654	0	0	0	0.00%
Charges for Courthouse Security	56,999	52,779	70,000	70,000	0	0.00%
Law Library Fees	5,870	6,952	9,000	9,000	0	0.00%
Jail Admission Fees	3,611	3,705	5,000	5,000	0	0.00%
Charges for Courthouse Construction	18,856	20,021	25,000	25,000	0	0.00%
Charges for Commonwealth's Attorney	4,632	3,758	5,500	5,500	0	0.00%
Charges for Animal Protection	8,115	7,530	8,000	8,000	0	0.00%
Charges for Parks and Recreation	0	4,464	0	0	0	0.00%
Charges for KidzRec	462,035	578,000	530,000	559,000	29,000	5.47%
Charges for Spay and Neuter	5,400	4,178	5,000	5,000	0	0.00%
Charges for Ambulance Recoveries	804,773	2,123,635	1,283,981	1,800,000	516,019	40.19%
Charges for Courthouse Maintenance	12,154	12,035	15,000	12,500	-2,500	-16.67%
Charges for Services - Other	339,769	82,191	198,038	116,230	-81,808	-41.31%
Total Charges for Services	1,751,877	2,899,901	2,154,519	2,615,230	460,711	21.38%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Miscellaneous Revenue:</u>						
Miscellaneous Receipts	839,621	1,978,684	315,100	315,100	0	0.00%
Total Miscellaneous Revenue	300,000	1,978,684	315,100	315,100	0	0.00%
<u>Recovered Costs:</u>						
Lord Fairfax Soil and Water Conservation District	444,260	549,447	600,000	718,500	118,500	19.75%
Dept. of Social Services - Depreciation and Interest	88,255	70,746	77,000	77,000	0	0.00%
Tracey Webb Grant	0	0	0	0	0	0.00%
Town of Edinburg Law Enforcement	125,581	128,720	131,938	131,938	0	0.00%
Town of Toms Brook Law Enforcement	27,000	29,379	29,379	29,379	0	0.00%
CAD/RMS Software Reimbursement - Towns	62,127	53,062	58,890	58,890	0	0.00%
Registrar-Election Costs to Towns	0	1,950	8,000	2,000	-6,000	-75.00%
Warren County Law Clerk Services	26,359	34,302	35,000	30,320	-4,680	-13.37%
Economic Development Recoveries	0	0	3,600	4,500	900	25.00%
Other Recovered Costs	213,061	79,567	128,205	218,205	90,000	70.20%
Total Recovered Costs	986,644	947,173	1,072,012	1,270,732	198,720	18.54%
Total Revenue from Local Sources	69,262,367	80,351,333	74,029,761	77,441,750	3,411,989	4.61%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Intergovernmental Revenues:						
<u>Revenue from the Commonwealth:</u>						
Non-Categorical Aid:						
Rolling Stock	28,536	34,675	35,000	35,000	0	0.00%
Motor Vehicle Carriers' Tax	2486.58	7158.93	3000	5000	2000	66.67%
Mobile Home Titling Tax	8,155	33,817	20,000	20,000	0	0.00%
Motor Vehicle Rental Tax	11,265	22,958	6,000	14,000	8,000	133.33%
State Recordation Tax	191,853	160,666	220,000	220,000	0	0.00%
Games of Skill Distribution	7,776	0	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	15,950	15,950	0	0.00%
Total Commonwealth - Non-Categorical Aid	3,897,900	3,907,103	3,947,779	3,957,779	10,000	0.25%
<u>Categorical Aid - Shared Expenses:</u>						
Commonwealth's Attorney	320,345	307,159	470,112	495,567	25,455	5.41%
Sheriff	1,962,760	2,152,704	2,322,869	2,414,680	91,811	3.95%
Commissioner of Revenue	170,030	176,560	202,292	194,655	-7,637	-3.78%
Treasurer	178,598	214,112	237,314	244,670	7,356	3.10%
Registrar/Electoral Board	77,566	82,163	105,026	113,822	8,796	8.38%
Clerk of the Circuit Court	391,324	413,561	447,087	441,327	-5,760	-1.29%
Total Commonwealth - Categorical Aid	3,100,623	3,346,259	3,784,700	3,904,721	120,021	3.17%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Categorical Aid:						
Litter Control Grant	25,077	30,116	18,000	31,000	13,000	72.22%
VJCCCA Grant	23,403	28,569	31,204	31,204	0	0.00%
Victim-Witness Grant	18,784	31,996	31,709	31,709	0	0.00%
VITA Grant - NG911 Offset	0	197,237	46,000	46,000	0	0.00%
PSAP Grant Program - ECC	0	0	9,000	9,000	0	0.00%
Wireless E-911 Grant	187,109	163,654	160,000	160,000	0	0.00%
Four for Life Grant	0	0	52,000	51,215	-785	-1.51%
Fire Programs Fund	101,426	109,915	103,215	115,830	12,615	12.22%
RSAF Grant	0	0	0	207,500	207,500	0.00%
VTCW Grant	0	0	0	35,000	35,000	100.00%
Commission for the Arts	4,500	5,100	4,500	4,500	0	0.00%
Extradition of Prisoners	2,389	1,182	5,000	5,000	0	0.00%
CDBG - Pass Through Grant	0	-16,213	0	0	0	0.00%
VTC - ARPA Funds	0	0	111,000	3,000	-108,000	-97.30%
Other Categorical Aid	74,559	212,058	108,933	208,440	99,507	91.35%
Total Commonwealth - Other Categorical Aid	437,247	763,614	680,561	939,398	258,837	38.03%
Total Revenue From the Commonwealth	7,435,770	8,016,976	8,413,040	8,801,898	388,858	4.62%
Federal Revenues:						
CARES Act	0	0	0	0	0	0.00%
CARES Act - Relief	0	0	0	0	0	0.00%
ARPA Funding	466,720	1,158,995	0	0	0	0.00%
Payments in Lieu of Taxes	219,549	235,240	216,500	223,000	6,500	3.00%
Total Federal - Non- Categorical Aid	686,269	1,394,235	216,500	223,000	6,500	3.00%

GENERAL FUND REVENUES

	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Categorical Aid:</u>						
DMV Ground Transportation Safety Grant	6,090	5,903	13,300	13,300	0	0.00%
U.S. Forest Service Patrol	3,288	3,212	5,280	5,280	0	0.00%
Bulletproof Vest Grant	6,751	4,469	17,738	17,738	0	0.00%
Local Emergency Management	964	18,329	23,509	23,509	0	0.00%
Performance Grants						
CARES & ARPA - Utility Relief Pass Through	46,951	9,224	0	0	0	0.00%
Project Lifesaver	2,320	1,575	5,280	5,392	112	2.12%
EPA Brownfields Assessment Grant	0	0	150,000	250,000	100,000	66.67%
Triad Grant	700	660	0	0	0	0.00%
Federal Asset Sharing Program	51,603	74,659	67,250	0	(67,250)	-100.00%
Other Categorical Aid	368,694	144,592	66,590	134,917	68,327	102.61%
Total Federal - Categorical Aid	487,361	262,622	348,947	450,136	101,189	29.00%
Total Revenue from the Federal Government	1,173,630	1,656,857	565,447	673,136	107,689	19.04%
Total Intergovernmental Revenue	8,609,400	9,673,833	8,978,487	9,475,034	496,547	5.53%
<u>Other Financing Sources:</u>						
<u>Non-Revenue Receipts:</u>						
Debt Service Interest Subsidy	522,892	570,807	513,000	547,000	34,000	6.63%
Proceeds from Indebtedness	5,868,510	676,322	700,000	5,000,000	4,300,000	614.29%
Proceeds from Sale of Property/Asset	0	0	6,000	0	-6,000	-100.00%
Restricted Fund Balance	0	0	14,000	0	-14,000	-100.00%
Unassigned Fund Balance	3,757,116	0	3,913,622	5,011,301	1,097,679	28.05%
Total Non-Revenue Receipts	10,148,518	1,247,130	5,146,622	10,558,301	5,411,679	105.15%
Total Other Financing Sources	10,148,518	1,247,130	5,146,622	10,558,301	5,411,679	105.15%
TOTAL GENERAL FUND REVENUES:	88,020,284	91,272,295	88,154,870	97,475,085	9,320,215	10.57%

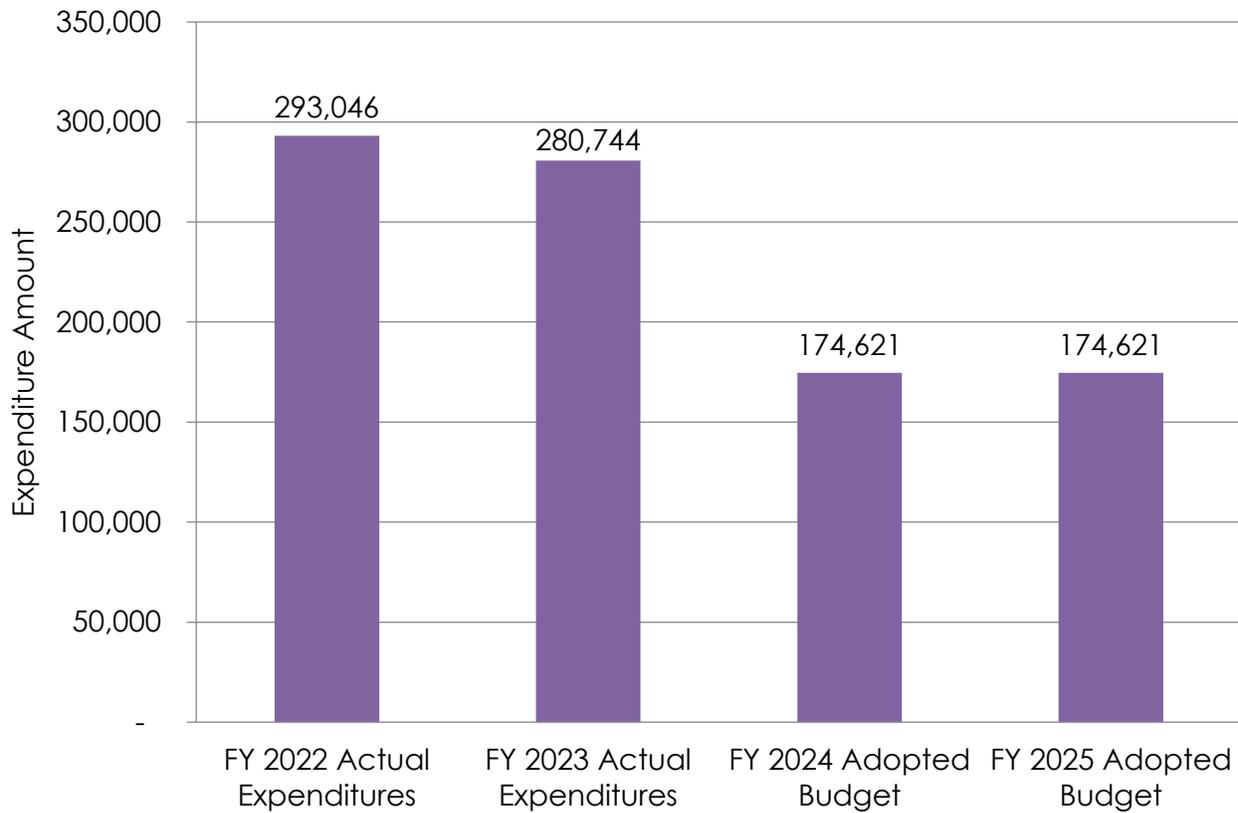
BOARD OF SUPERVISORS

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, Vice Chairman, *District 1*
Mr. David Ferguson, *District 3*
Mr. Dennis Morris, Chairman, *District 5*

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

Board of Supervisors



Board of Supervisors Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF SUPERVISORS (11010):							
Salaries & Wages:							
4-100-11010-1100	Salaries & Wages – Regular	63,900	63,900	63,900	63,900	0	0.00%
Employee Benefits:							
4-100-11010-2100	FICA/Medicare - Employer	4,657	4,634	4,888	4,888	0	0.00%
4-100-11010-2310	Hospitalization Insurance	21,790	23,858	23,786	23,786	0	0.00%
4-100-11010-2320	Patient-Centered Outcome Research	1,729	0	0	0	0	0.00%
4-100-11010-2710	Line of Duty Act	83,924	82,911	0	0	0	0.00%
Contractual Services:							
4-100-11010-3110	Professional Services-New Hire Screenings	3,444	5,095	0	0	0	0.00%
4-100-11010-3150	Professional Services	9,364	9,500	7,500	7,500	0	0.00%
4-100-11010-3180	Contractual Services	0	325	1,000	1,000	0	0.00%
4-100-11010-3190	Codifying Ordinances	4,012	5,827	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	22,572	13,373	12,000	12,000	0	0.00%
Other Charges:							
4-100-11010-5230	Telecommunications	0	0	300	300	0	0.00%
4-100-11010-5307	Public Officials Liability Insurance	16,150	26,150	16,150	16,150	0	0.00%
4-100-11010-5308	General Liability Insurance	18,697	19,002	18,697	18,697	0	0.00%
4-100-11010-5510	Mileage	132	1,567	1,500	1,500	0	0.00%

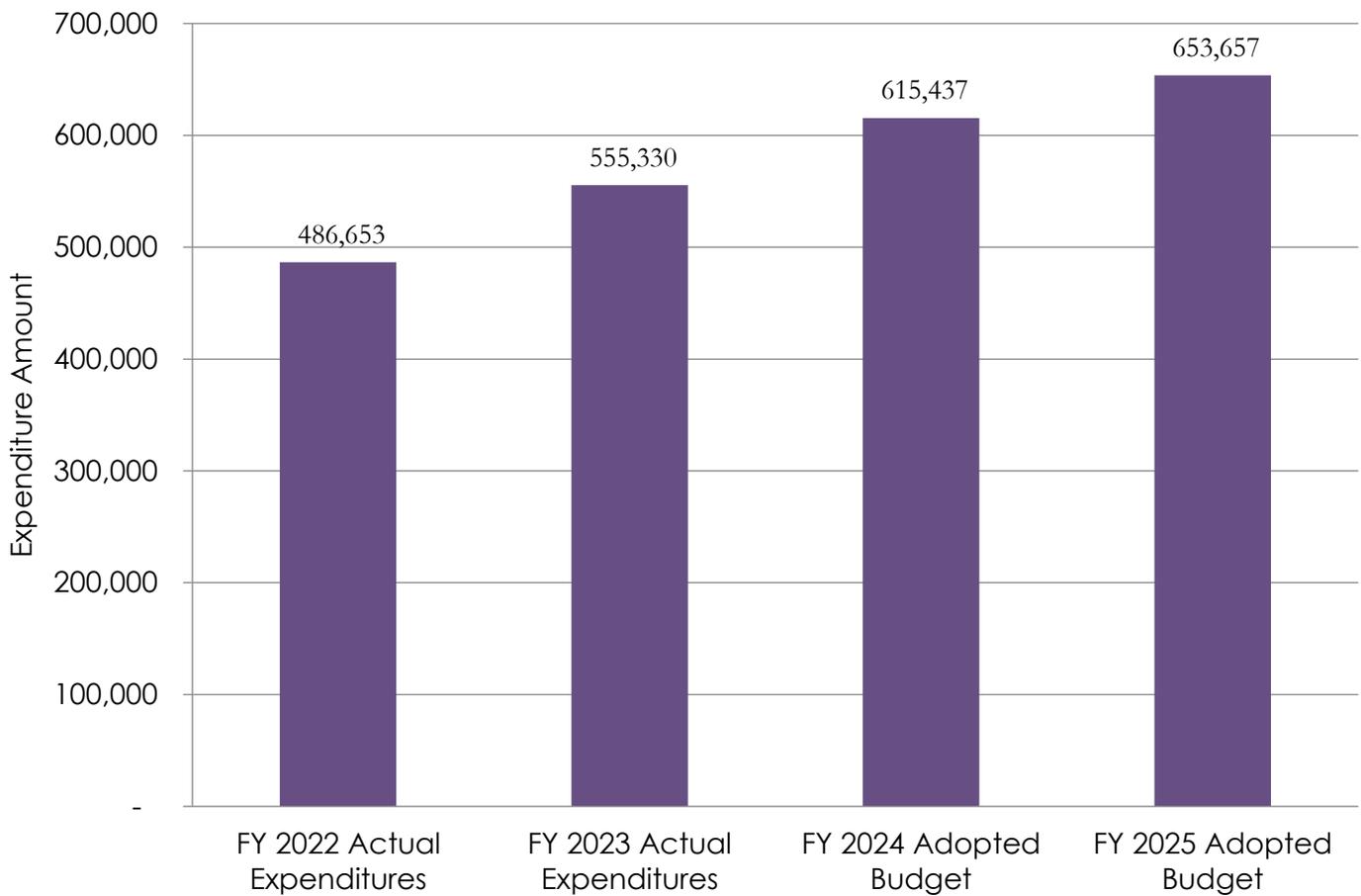
Board Of Supervisors, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging	2,304	1,700	3,500	3,500	0	0.00%
4-100-11010-5540	Convention, Training, & Education	2,763	9,450	2,500	2,500	0	0.00%
4-100-11010-5810	Dues & Association Membership	10,730	11,171	11,000	11,000	0	0.00%
4-100-1101-5850	Miscellaneous Fees	24,000	0	0	0	0	0.00%
Materials and Supplies:							
4-100-11010-6001	Office Supplies	586	372	400	400	0	0.00%
4-100-11010-6002	Food Supplies	665	774	500	500	0	0.00%
4-100-11010-6004	New Hire Screenings	0	0	0	0	0	0.00%
4-100-11010-6014	Operating Supplies	1,627	1,135	2,000	2,000	0	0.00%
Capital Outlay:							
4-100-11010-8207	EDP Equipment	0	0	0	0	0	0.00%
TOTAL BOARD OF SUPERVISORS:		293,047	280,744	174,621	174,621	-	0.00%

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

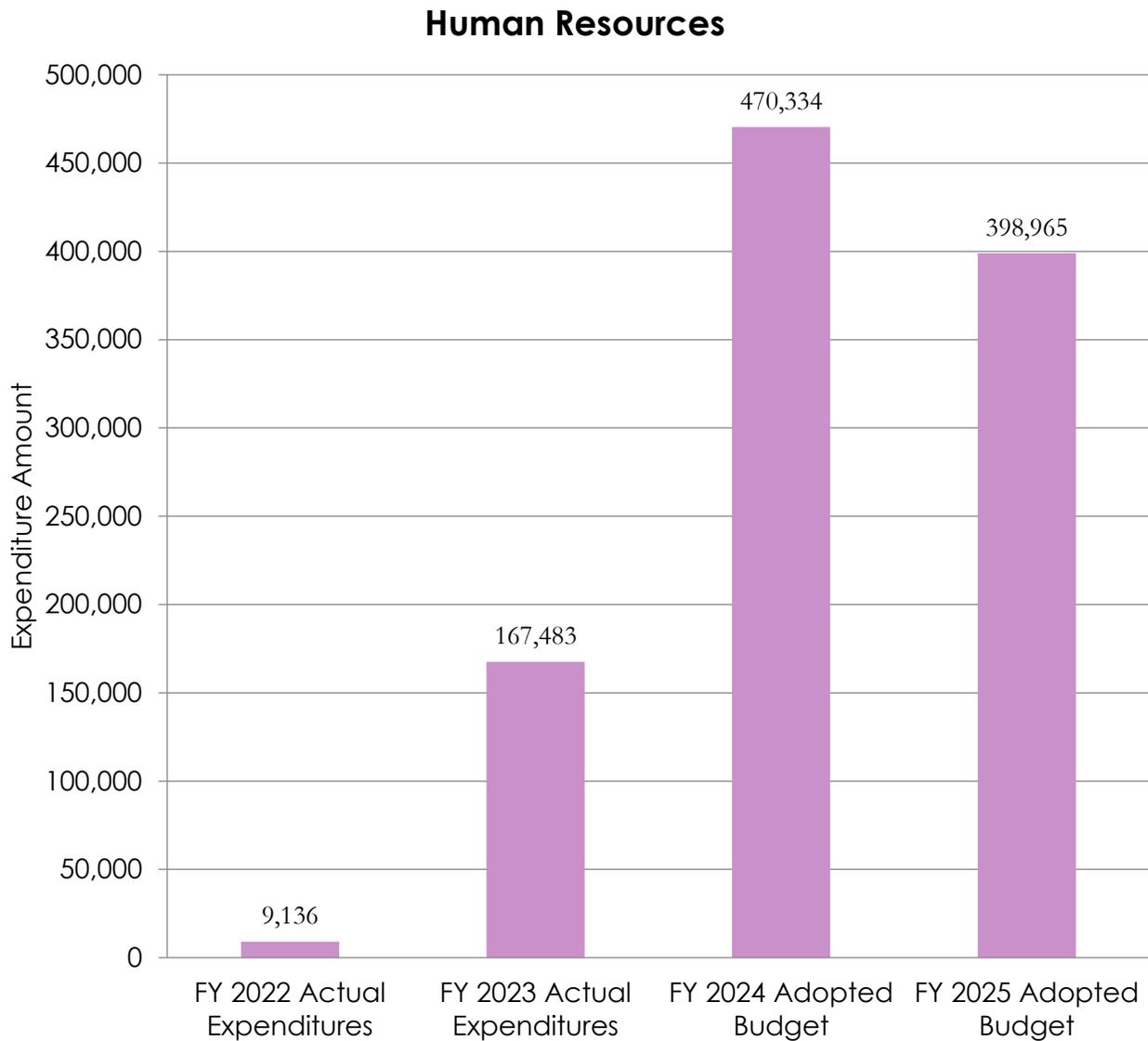
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY ADMINISTRATION (12100):							
Salaries & Wages:							
4-100-12100-1100	Salaries & Wages – Regular	344,710	386,474	399,993	420,137	20,144	5.04%
4-100-12100-1300	Salaries & Wages-Part-Time	0	0	0	0	0	0.00%
4-100-12100-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-12100-2100	FICA/Medicare - Employer	25,413	28,484	30,600	32,141	1,541	5.04%
4-100-12100-2210	Virginia Retirement System	35,629	44,947	46,519	48,189	1,670	3.59%
4-100-12100-2215	Hybrid STD/LTD Premium	0	0	0	0	0	0.00%
4-100-12100-2225	Deferred Compensation	3,000	4,800	4,800	4,800	0	0.00%
4-100-12100-2310	Hospitalization Insurance	46,785	52,871	51,658	63,552	11,894	23.02%
4-100-12100-2400	Group Life Insurance	1,850	2,087	2,160	2,269	109	5.05%
4-100-12100-2500	VRS Health Insurance Credit	308	232	324	252	-72	-22.22%
4-100-12100-2600	Unemployment Insurance	136	42	440	462	22	5.00%
4-100-12100-2700	Workers' Compensation Insurance	196	214	315	247	-68	-21.60%
4-100-12100-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-12100-3150	Professional Services	0	0	10,000	10,000	0	0%
4-100-12100-3310	Repairs & Maintenance	324	711	500	500	0	0%
4-100-12100-3320	Maintenance & Service Contract	10,050	13,472	39,500	39,500	0	0%
4-100-12100-3500	Printing	0	0	1,500	1,500	0	0%
4-100-12100-3600	Advertising	615	524	750	500	-250	-33%
4-100-12100-5210	Postal Service	383	697	600	1,600	1,000	167%
4-100-12100-5230	Telecommunications	2,649	2,624	3,000	3,000	0	0%
4-100-12100-5305	Auto Insurance	2,014	509	2,014	0	-2,014	-100%
4-100-12100-5309	Equipment Insurance	2,214	2,322	2,214	2,258	44	2%
4-100-12100-5510	Mileage	185	458	750	750	0	0%
4-100-12100-5530	Food & Lodging	131	1,572	2,000	4,500	2,500	125%
4-100-12100-5540	Convention, Training, & Education	2,323	3,563	5,000	5,000	0	0%
4-100-12100-5810	Dues & Association Membership	4,039	3,814	5,000	5,000	0	0%
4-100-12100-6001	Office Supplies	3,509	4,673	5,000	6,500	1,500	30%
4-100-12100-6008	Vehicle Supplies (Gas)	40	0	300	0	-300	-100%
4-100-12100-6009	Repairs & Maintenance	0	0	200	200	0	0%
4-100-12100-6012	Books and Subscriptions	149	240	300	600	300	100%
4-100-12100-6014	Operating Supplies	0	0	0	200	200	0%
Capital Outlay:							
4-100-12100-8105	Motor Vehicle	0	0	0	0	0	0.00%
4-100-12100-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
TOTAL COUNTY ADMINISTRATION:		486,653	555,330	615,437	653,657	38,220	6.21%

HUMAN RESOURCES

The Department of Human Resources was approved with the FY 2022 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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>HUMAN RESOURCES (12110):</u>							
Salaries & Wages:							
4-100-12110-1100	Salaries & Wages – Regular	0	78,945	157,891	167,728	9,837	6.23%
Employee Benefits:							
4-100-12110-2100	FICA/Medicare - Employer	0	5,688	12,079	12,831	752	6.23%
4-100-12110-2210	Virginia Retirement System	0	8,238	18,363	19,612	1,249	6.80%
4-100-12110-2215	Hybrid STD/LTD Premium	0	0	200	260	60	30.00%
4-100-12110-2310	Hospitalization Insurance	0	14,714	25,973	25,320	-653	-2.51%
4-100-12110-2311	Health Savings Plan Contributions	0	0	40,983	3,000	-37,983	-92.68%
4-100-12110-2400	Group Life Insurance	0	383	853	905	52	6.10%
4-100-12110-2500	VRS Health Insurance Credit	0	43	113	101	-12	-10.62%
4-100-12110-2600	Unemployment Insurance	0	37	174	184	10	5.75%
4-100-12110-2700	Workers' Compensation Insurance	46	55	105	51	-54	-51.32%
4-100-12110-2710	Line of Duty Act	0	0	83,000	84,938	1,938	2.33%
4-100-12110-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0.00%

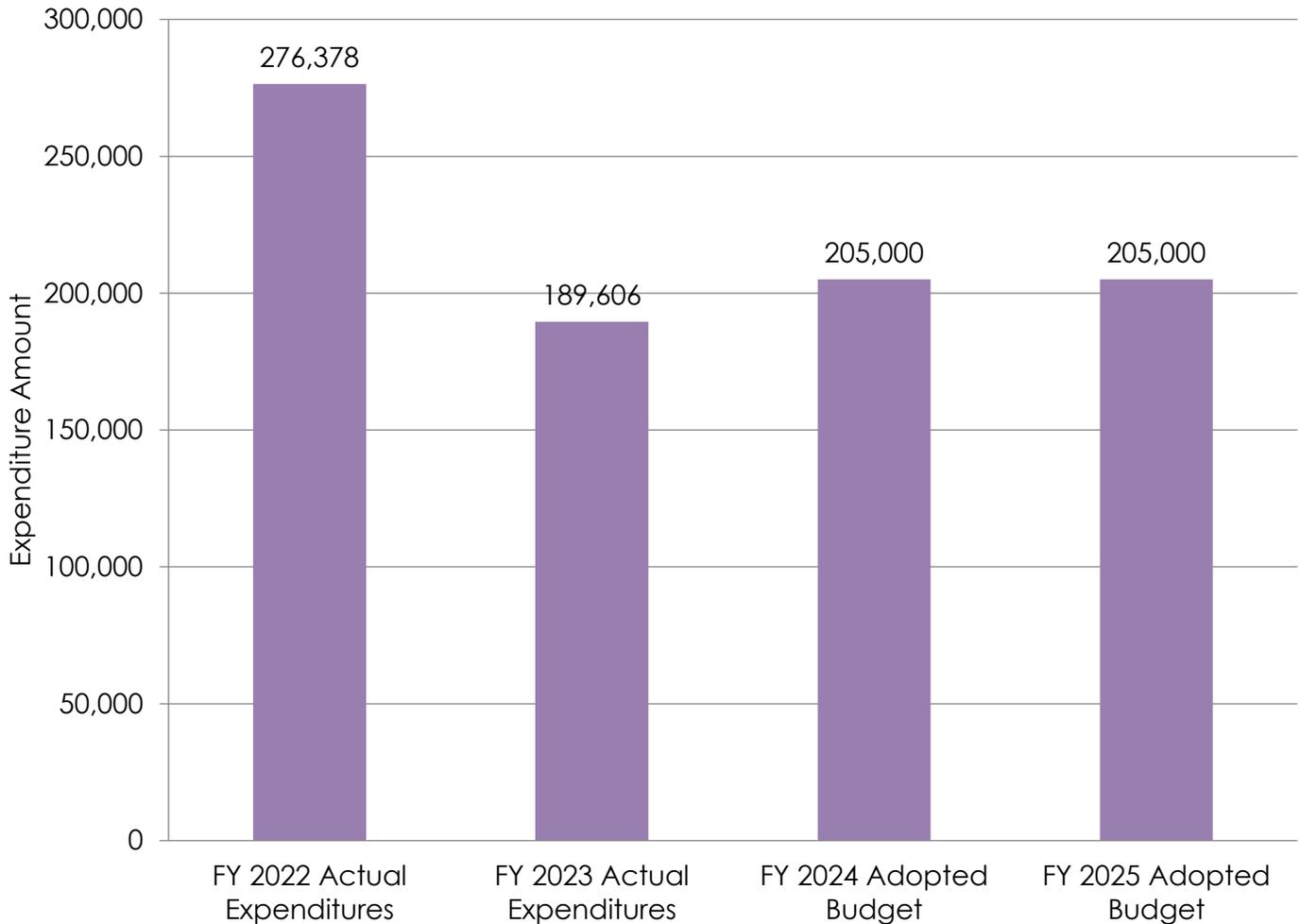
Human Resources, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-12110-3130	Professional Services	9,090	50,856	55,000	10,000	-45,000	-81.82%
4-100-12110-3320	Maintenance & Service Contract	0	880	51,000	50,000	-1,000	-1.96%
4-100-12110-3500	Printing	0	0	1,000	1,000	0	0.00%
4-100-12110-3600	Advertising	0	168	8,000	8,000	0	0.00%
4-100-12110-5210	Postal Service	0	129	1,000	1,000	0	0.00%
4-100-12110-5230	Telecommunications	0	57	1,000	1,000	0	0.00%
4-100-12110-5305	Auto Insurance	0	0	0	0	0	0.00%
4-100-12110-5309	Equipment Insurance	0	0	0	0	0	0.00%
4-100-12110-5510	Mileage	0	0	500	500	0	0.00%
4-100-12110-5530	Food & Lodging	0	0	1,500	1,000	-500	-33.33%
4-100-12110-5540	Convention, Training, & Education	0	0	1,000	1,000	0	0.00%
4-100-12110-5810	Dues & Association Membership	0	374	2,000	2,000	0	0.00%
4-100-12110-6001	Office Supplies	0	1,672	1,500	1,500	0	0.00%
4-100-12110-6012	Books and Subscriptions	0	1,368	1,000	1,000	0	0.00%
4-100-12110-6014	Operating Supplies	0	1,368	1,000	1,000	0	0.00%
Capital Outlay:							
4-100-12110-8202	Furniture & Fixtures	0	3,877	6,000	4,500	-1,500	-25.00%
TOTAL HUMAN RESOURCES:		9,136	167,483	470,334	398,965	-71,369	-15.17%

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

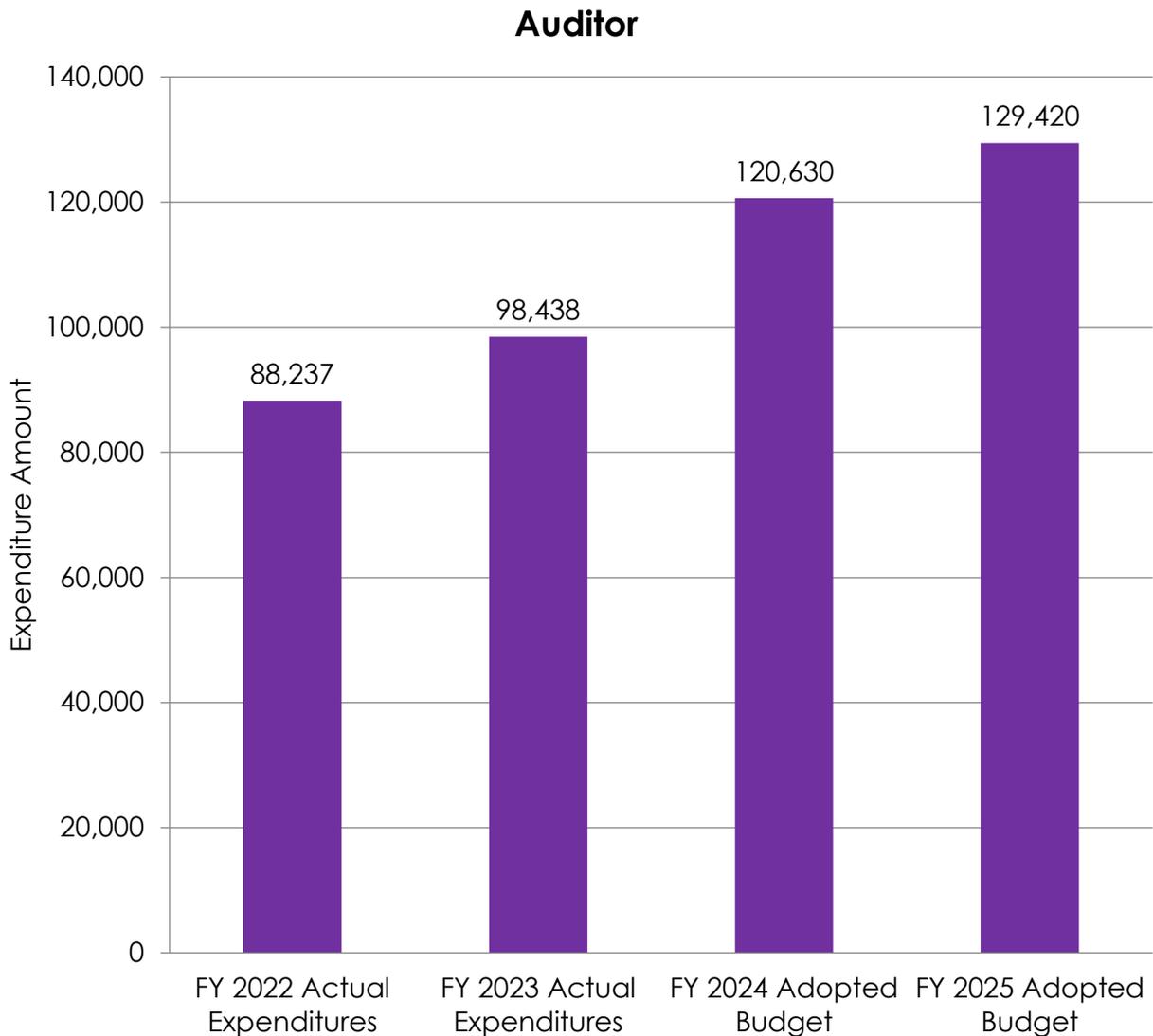


County Attorney Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY ATTORNEY (12200):</u>							
Professional Services:							
4-100-12200-3150	Professional Services	276,378	189,606	205,000	205,000	0	0.00%
TOTAL COUNTY ATTORNEY:		276,378	189,606	205,000	205,000	0	0.00%

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.



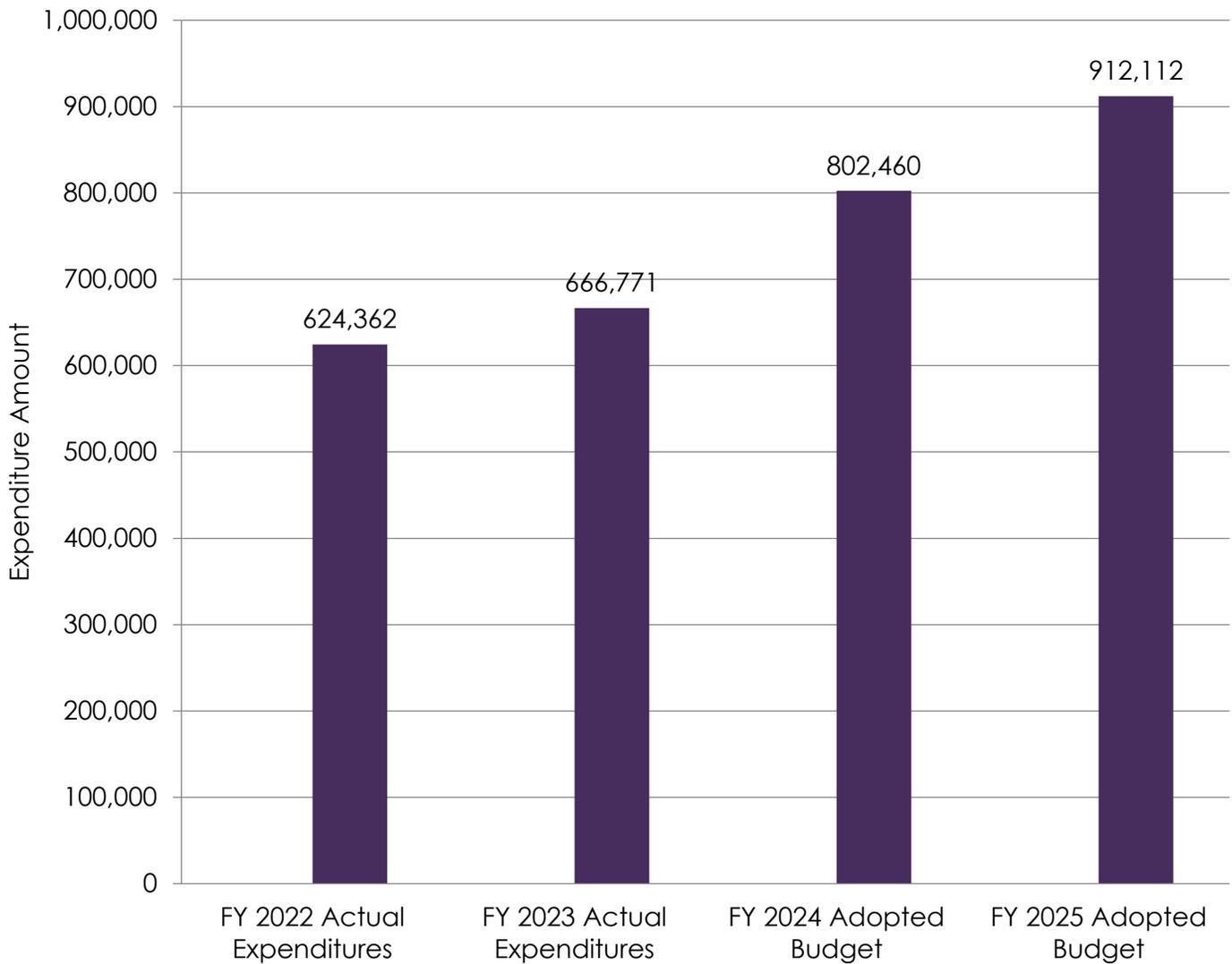
Auditor Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AUDITOR (12240):							
Professional Services:							
4-100-12240-3120	Professional Services (Audit)	54,265	55,750	84,000	86,520	2,520	3.00%
4-100-12240-3121	Professional Services (Accounting)	29,772	38,488	30,000	36,000	6,000	20.00%
4-100-12240-3160	Professional Services (Actuarial)	4,200	4,200	6,630	6,900	270	4.07%
TOTAL AUDITOR:		88,237	98,438	120,630	129,420	8,790	7.29%

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

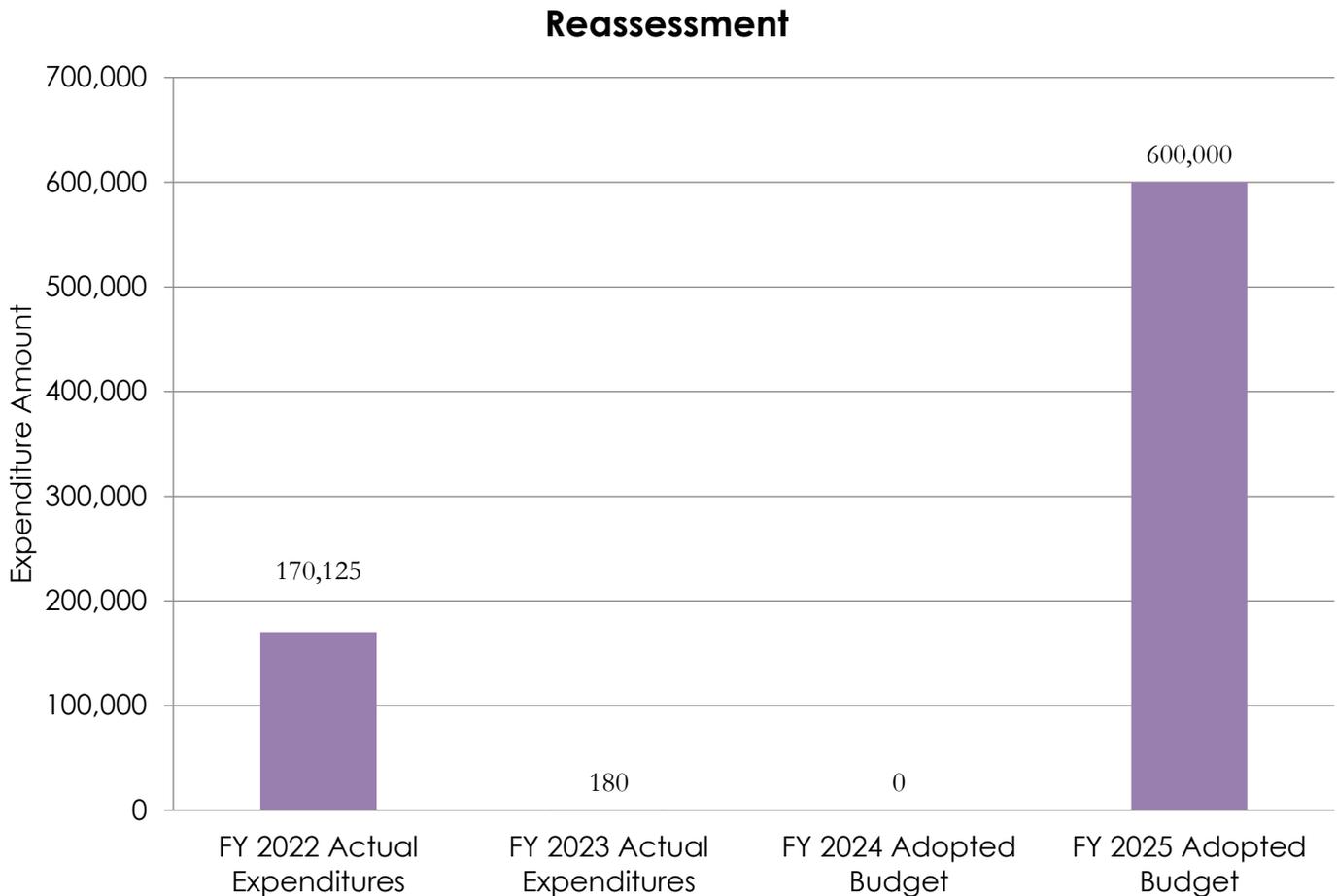
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMISSIONER OF THE REVENUE (12310):							
Salaries & Wages:							
4-100-12310-1100	Salaries & Wages – Regular	388,864	472,957	490,193	513,225	23,032	4.70%
4-100-12310-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-12310-2100	FICA/Medicare - Employer Virginia	28,386	34,414	37,500	39,262	1,762	4.70%
4-100-12310-2210	Retirement System (VRS)	40,276	54,996	57,353	58,861	1,508	2.63%
4-100-12310-2215	VRS Hybrid Premium	167	0	263	263	1	0.19%
4-100-12310-2310	Hospitalization Insurance	67,582	80,765	87,851	100,296	12,445	14.17%
4-100-12310-2400	Group Life Insurance	2,091	2,553	2,647	2,772	125	4.72%
4-100-12310-2600	Unemployment Insurance	191	93	540	565	25	4.63%
4-100-12310-2700	Workers' Compensation Insurance	227	250	263	260	-3	-1.33%
4-100-12310-2900	Accrued Annual & Sick Leave Payout	1,003	0	0	7,265	7,265	100.00%
Contractual Services:							
4-100-12310-3150	Professional Services	0	0	0	0	0	100.00%
4-100-12310-3180	Contractual Services	9,006	95	0	0	0	0.00%
4-100-12310-3310	Repairs & Maintenance	95	171	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	69,382	5,923	101,000	157,821	56,821	56.26%

Commissioner Of Revenue, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12310-3500	Printing	0	1,252	1,000	1,000	0	0.00%
4-100-12310-3600	Advertising	185	0	300	300	0	0.00%
Other Charges:							
4-100-12310-5210	Postal Service	3,824	5,571	5,000	5,500	500	10.00%
4-100-12310-5230	Telecommunications	776	608	1,000	1,000	0	0.00%
4-100-12310-5305	Auto Insurance	1,007	1,017	1,100	1,122	22	2.00%
4-100-12310-5510	Mileage	454	504	750	1,000	250	33.33%
4-100-12310-5530	Food & Lodging	1,357	678	2,000	3,000	1,000	50.00%
4-100-12310-5540	Convention, Training, & Education	1,635	2,045	2,000	3,000	1,000	50.00%
4-100-12310-5810	Dues & Association Membership	320	1,190	1,500	1,500	0	0.00%
Materials and Supplies:							
4-100-12310-6001	Office Supplies	2,409	850	5,200	5,200	0	0.00%
4-100-12310-6008	Vehicles Supplies (Gas)	592	839	1,000	2,000	1,000	100.00%
4-100-12310-6009	Auto Repairs & Maintenance	0	0	1,000	1,000	0	0.00%
4-100-12310-6011	Uniforms & Wearing Apparel	0	0	0	0	0	100.00%
4-100-12310-6012	Books and Subscriptions	100	0	2,500	2,500	0	0.00%
4-100-12310-6014	Operating Supplies	0	0	0	400	400	100.00%
4-100-12310-8202	Furniture & Fixtures	4,432	0	0	2,500	2,500	100.00%
TOTAL COMMISSIONER OF THE REVENUE:		624,362	666,771	802,460	912,112	109,652	13.66%

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. Shenandoah County is utilizing a four-year assessment cycle. The last reassessment culminated in a new tax-assessed value effective January 1, 2022. The County will undertake the third-party field work portion of the reassessment (18+ month process) in the summer of 2024 to meet the next application of reassessed values, effective January 1, 2026.



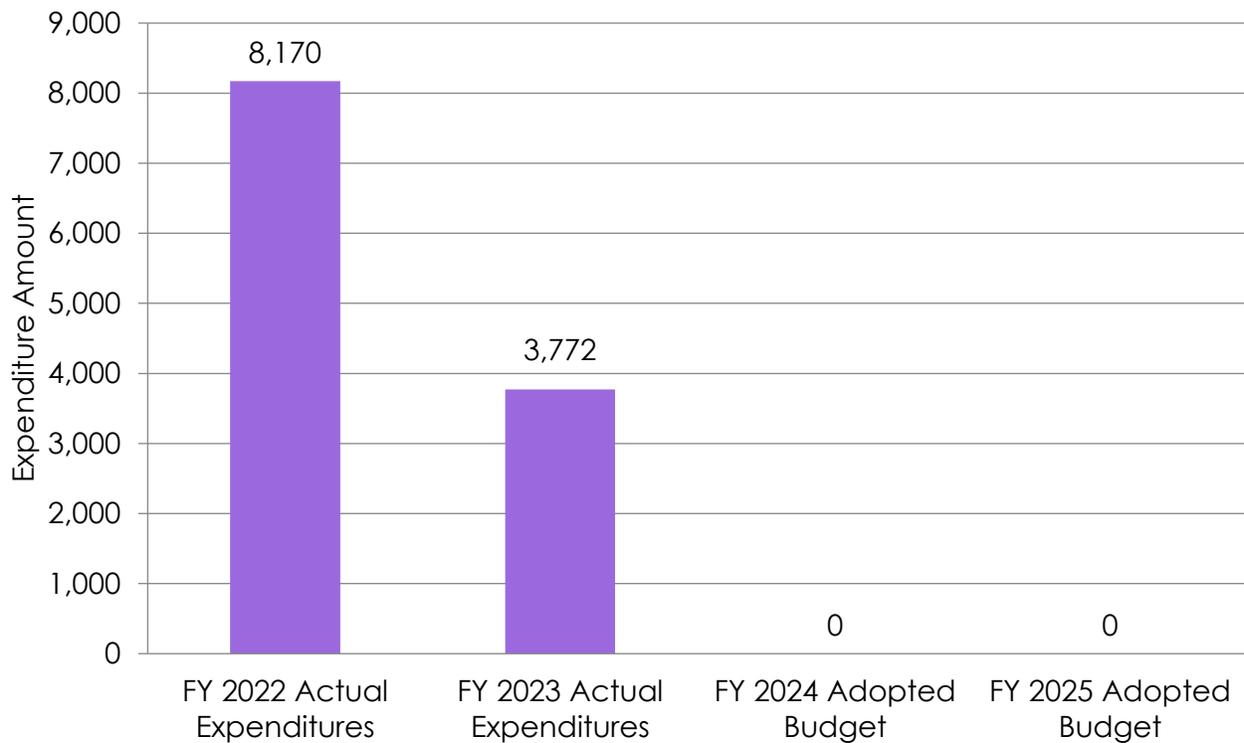
Reassessment Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REASSESSMENT (12320):							
Contractual Services:							
4-100-12320-3167	Professional Services	169,946	0	0	600,000	600,000	100.00%
Other Charges:							
4-100-12320-5230	Telecommunications	143	180	0	0	0	0.00%
TOTAL REASSESSMENT:		170,125	180	0	600,000	600,000	100.00%

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

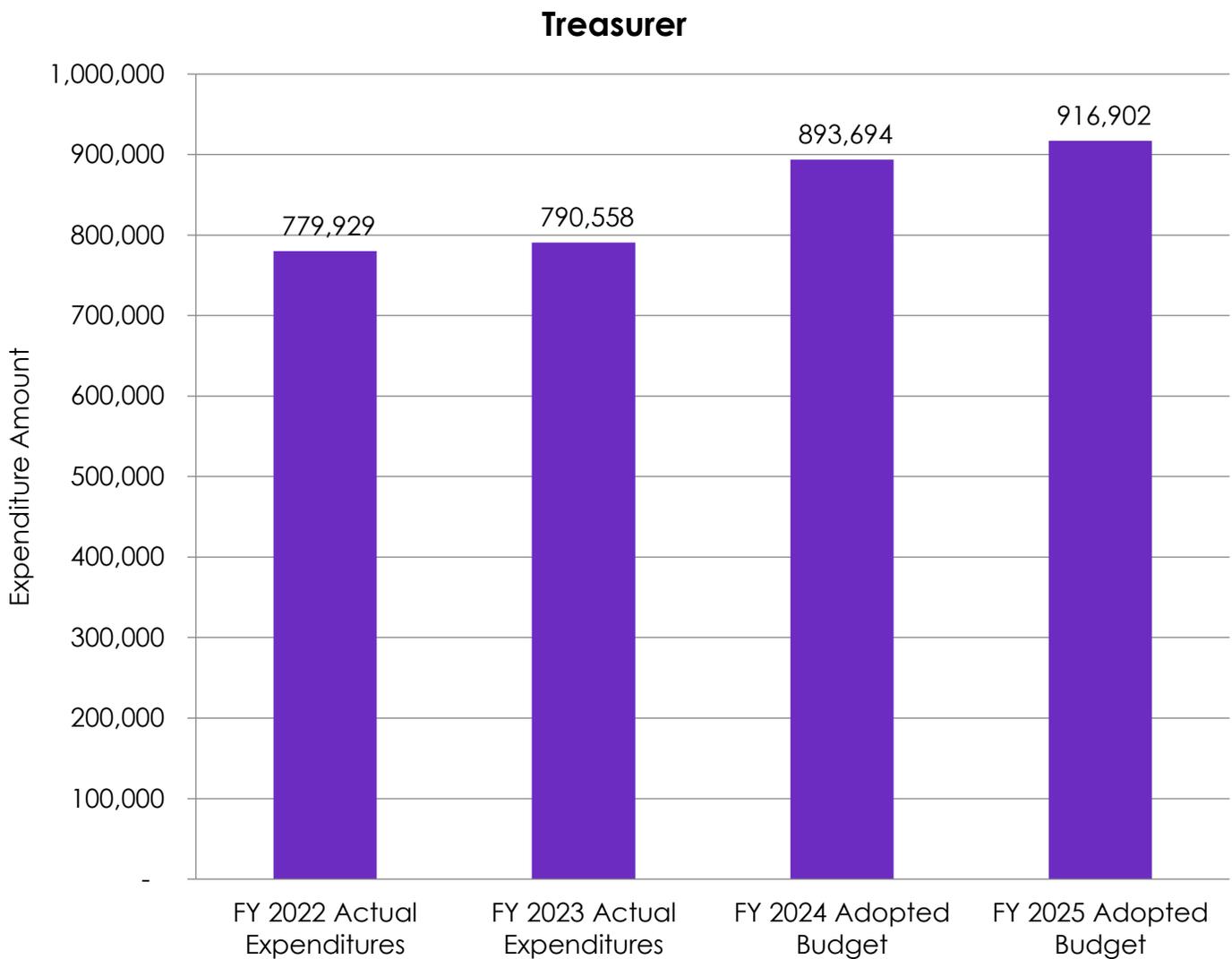


Board of Equalization Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF EQUALIZATION (12330):							
Salaries & Wages:							
4-100-12330-1716	Remuneration/Board of Equalization	7,512	3,494	0	0	0	0.00%
Employee Benefits:							
4-100-12330-2100	FICA/Medicare - Employer	575	267	0	0	0	0.00%
4-100-12330-2600	Unemployment Insurance	10	3	0	0	0	0.00%
Other Charges:							
4-100-12330-3320	Maintenance & Service Contracts	0	0	0	0	0	0.00%
4-100-12330-3600	Advertising	0	0	0	0	0	0.00%
4-100-12330-5210	Postal Service	35	7	0	0	0	0.00%
4-100-12330-5230	Telecommunications	0	0	0	0	0	0.00%
4-100-12330-6001	Office Supplies	39	0	0	0	0	0.00%
TOTAL BOARD OF EQUALIZATION:		8,170	3,772	0	0	0	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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TREASURER (12410):							
Salaries & Wages:							
4-100-12410-1100	Salaries & Wages – Regular	320,353	353,772	383,208	403,591	20,383	5.32%
4-100-12410-1300	Salaries & Wages-Part-Time	689	6,092	18,150	20,149	1,999	11.01%
4-100-12410-1300	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-12410-2100	FICA/Medicare - Employer	24,608	27,108	30,704	32,416	1,712	5.58%
4-100-12410-2210	Virginia Retirement System	33,309	41,080	44,836	46,287	1,451	3.24%
4-100-12410-2215	Hybrid Premium	912	1,074	1,050	1,200	150	14.29%
4-100-12410-2310	Hospitalization Insurance	56,018	62,196	81,239	68,293	-12,946	-15.94%
4-100-12410-2400	Group Life Insurance	1,730	1,902	2,070	2,179	109	5.27%
4-100-12410-2600	Unemployment Insurance	141	83	422	444	22	5.21%
4-100-12410-2700	Workers' Compensation Insurance	204	213	263	229	-34	-12.80%
4-100-12410-2900	Accrued Annual & Sick Leave	6,911	0	0	0	0	0.00%
Contractual Services:							
4-100-12410-3180	Contractual Services	25,062	23,574	30,000	35,000	5,000	16.67%
4-100-12410-3320	Maintenance & Service Contract	2,002	2,421	2,759	2,759	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

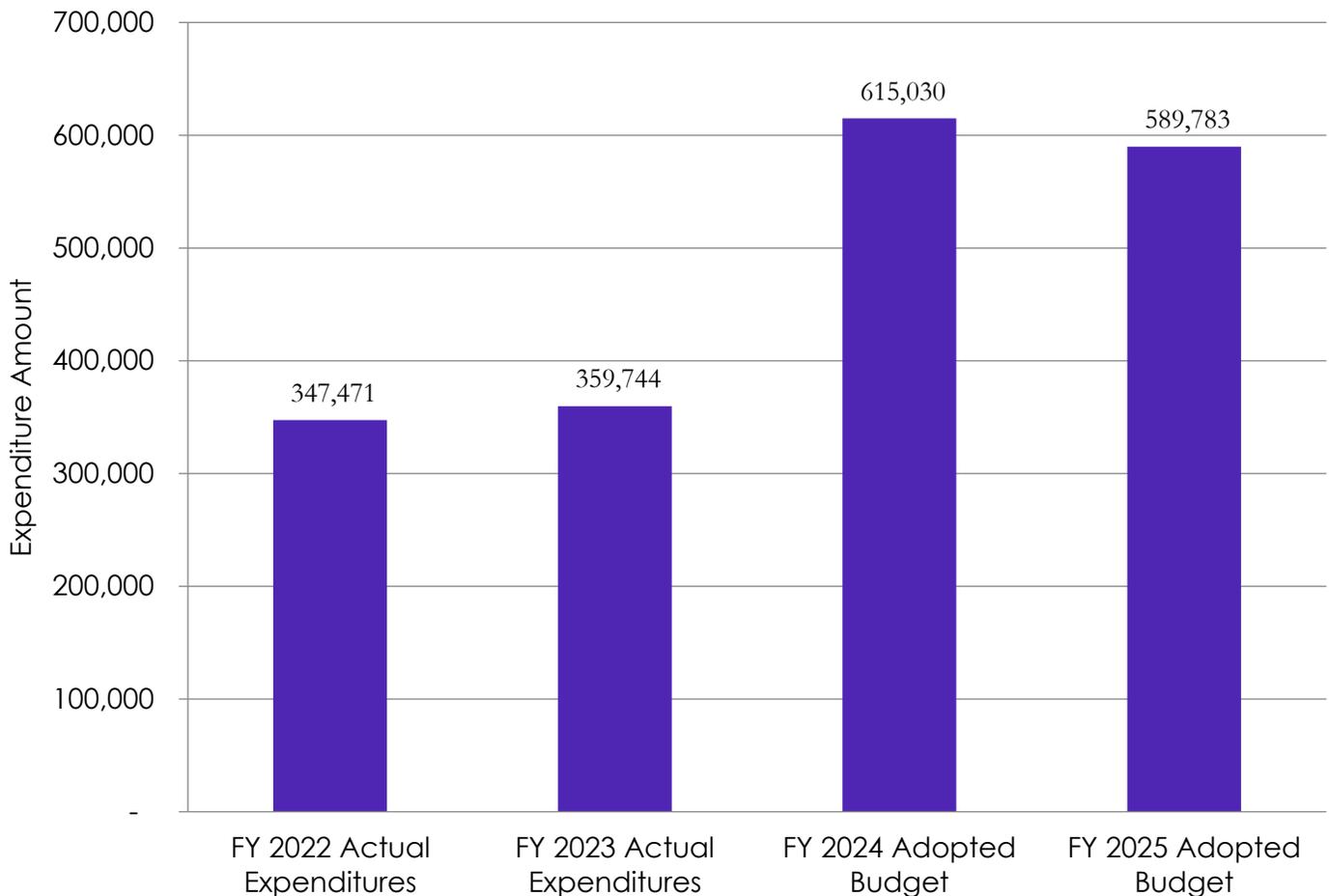
Treasurer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12410-5210	Postal Service	39,847	57,549	59,000	60,180	1,180	2.00%
4-100-12410-5230	Telecommunications	718	655	1,000	1,000	0	0.00%
4-100-12410-5510	Mileage	1,130	1,248	1,000	1,000	0	0.00%
4-100-12410-5530	Food & Lodging	991	138	700	1,100	400	57.14%
4-100-12410-5540	Convention, Training, & Education	4,725	2,600	2,700	2,700	0	0.00%
4-100-12410-5810	Dues & Association Membership	1,585	1,545	1,850	1,850	0	0.00%
4-100-12410-5897	Bank Service Charges	8,055	7,971	8,127	12,000	3,873	47.66%
Materials and Supplies:							
4-100-12410-6001	Office Supplies	5,008	4,023	4,300	4,300	0	0.00%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)	0	0	100	0	-100	-100.00%
4-100-12410-6012	Subscriptions	192	225	216	225	9	4.17%
Capital Outlay:							
4-100-12410-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
4-100-12410-5897-001	Credit Card Convenience Fee	245,738	195,089	220,000	220,000	0	0.00%
Other Charges:							
4-100-12410-5897-001	Credit Card Convenience Fee	245,738	195,089	220,000	220,000	0	0.00%
TOTAL TREASURER:		779,929	790,558	893,694	916,902	23,208	2.60%

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 Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR), 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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEPARTMENT OF FINANCE (12440):							
Salaries & Wages:							
4-100-12440-1100	Salaries & Wages – Regular	156,739	216,579	327,608	333,870	6,262	1.91%
4-100-12440-1200	Salaries & Wages – Overtime	1,083	1,221	0	0	0	0.00%
4-100-12440-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-12440-2100	FICA/Medicare - Employer	12,186	16,064	25,062	25,541	479	1.91%
4-100-12440-2210	Virginia Retirement System	16,361	25,153	38,101	38,295	194	0.51%
4-100-12440-2215	Hybrid STD/LTD Premium	248	816	261	1,100	839	321.46%
4-100-12440-2310	Hospitalization Insurance	24,491	38,204	67,698	58,020	-9,678	-14.30%
4-100-12440-2400	Group Life Insurance	847	1,165	1,769	1,803	34	1.92%
4-100-12440-2500	VRS Health Insurance Credit	99	68	263	200	-63	-23.95%
4-100-12440-2600	Unemployment Insurance	100	67	360	367	7	1.94%
4-100-12440-2700	Workers' Compensation Insurance	137	160	158	137	-21	-13.06%
4-100-12440-2820	Education - Tuition Assistance	0	0	0	3,000	3,000	100.00%
4-100-12440-2900	Accrued Annual & Sick Leave Payout	5,206	0	0	0	0	0.00%
Contractual Services:							
4-100-12440-3130	Financial Advisory Services	73,181	0	30,000	35,000	5,000	16.67%

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

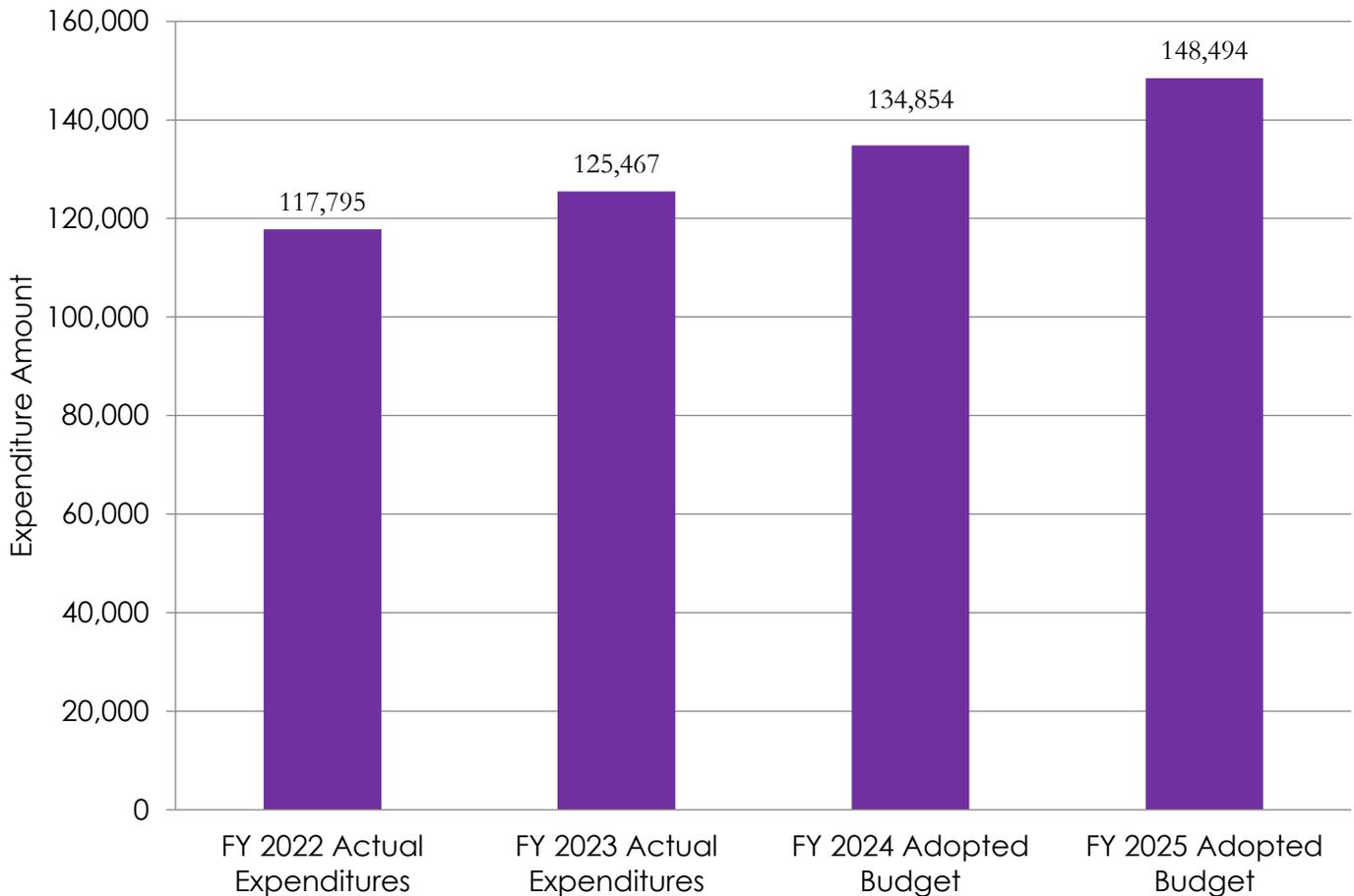
Finance, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-3180	Contractual Services	1,341	1,899	1,400	2,000	600	42.86%
4-100-12440-3320	Maintenance and Service Contracts	50,199	50,143	100,000	67,000	-33,000	-33.00%
4-100-12440-3500	Printing	0	0	500	500	0	0.00%
Other Charges:							
4-100-12440-5210	Postage	518	476	750	850	100	13.33%
4-100-12440-5230	Telecommunications	760	170	1,000	1,000	0	0.00%
4-100-12440-5510	Mileage	0	500	1,000	1,000	0	0.00%
4-100-12440-5530	Food & Lodging	0	897	2,500	2,500	0	0.00%
4-100-12440-5540	Convention, Training, & Education	0	1,675	7,550	7,550	0	0.00%
4-100-12440-5810	Dues & Association Membership	859	1,313	2,300	2,300	0	0.00%
4-100-12440-5897	Bank Financing Charges	0	0	0	0	0	0.00%
Materials and Supplies:							
4-100-12440-6001	Office Supplies	3,090	3,124	3,500	4,000	500	14.29%
4-100-12440-6002	Food Supplies	0	0	0	0	0	0.00%
4-100-12440-6008	Vehicle Supplies - Fuel	0	0	0	0	0	0.00%
4-100-12440-6012	Book and Subscriptions	0	0	500	250	-250	-50.00%
4-100-12440-6014	Other Operating Supplies	26	50	750	500	-250	-33.33%
Capital Outlay:							
4-100-12440-8202	Furniture & Fixtures	0	0	2,000	3,000	1,000	50.00%
4-100-12440-8207	EDP Equipment	0	0	0	100,000	100,000	100.00%
TOTAL DEPARTMENT OF FINANCE:		347,471	359,744	615,030	589,783	74,753	12.15%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):							
Salaries & Wages:							
4-100-12540-1100	Salaries & Wages – Regular	79,425	75,101	85,898	95,203	9,305	10.83%
4-100-12540-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-12540-2100	FICA/Medicare - Employer	6,076	6,184	6,571	7,283	712	10.84%
4-100-12540-2210	Virginia Retirement System	8,260	8,349	9,990	10,920	930	9.31%
4-100-12540-2310	Hospitalization	0	7,708	10,220	8,364	-1,856	-18.16%
4-100-12540-2311	Health Savings Plan Contributions	0	0	0	1,500	1,500	100.00%
4-100-12540-2400	Group Life Insurance	429	388	464	514	50	10.78%
4-100-12540-2500	VRS Health Insurance Credit	72	43	79	57	-22	-27.85%
4-100-12540-2600	Unemployment Insurance	26	10	94	105	11	11.70%
4-100-12540-2700	Workers' Compensation Insurance	46	49	63	48	-15	-23.32%
4-100-12540-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0.00%
Contractual Services:							
4-100-12540-3162	Professional Services	0	2,839	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	23,200	16,264	16,300	19,100	2,800	17.18%
Other Charges:							
4-100-12540-3310	Repairs & Maintenance	0	0	500	500	0	0.00%
4-100-12540-3320	Maintenance & Service Contracts	135	141	0	0	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

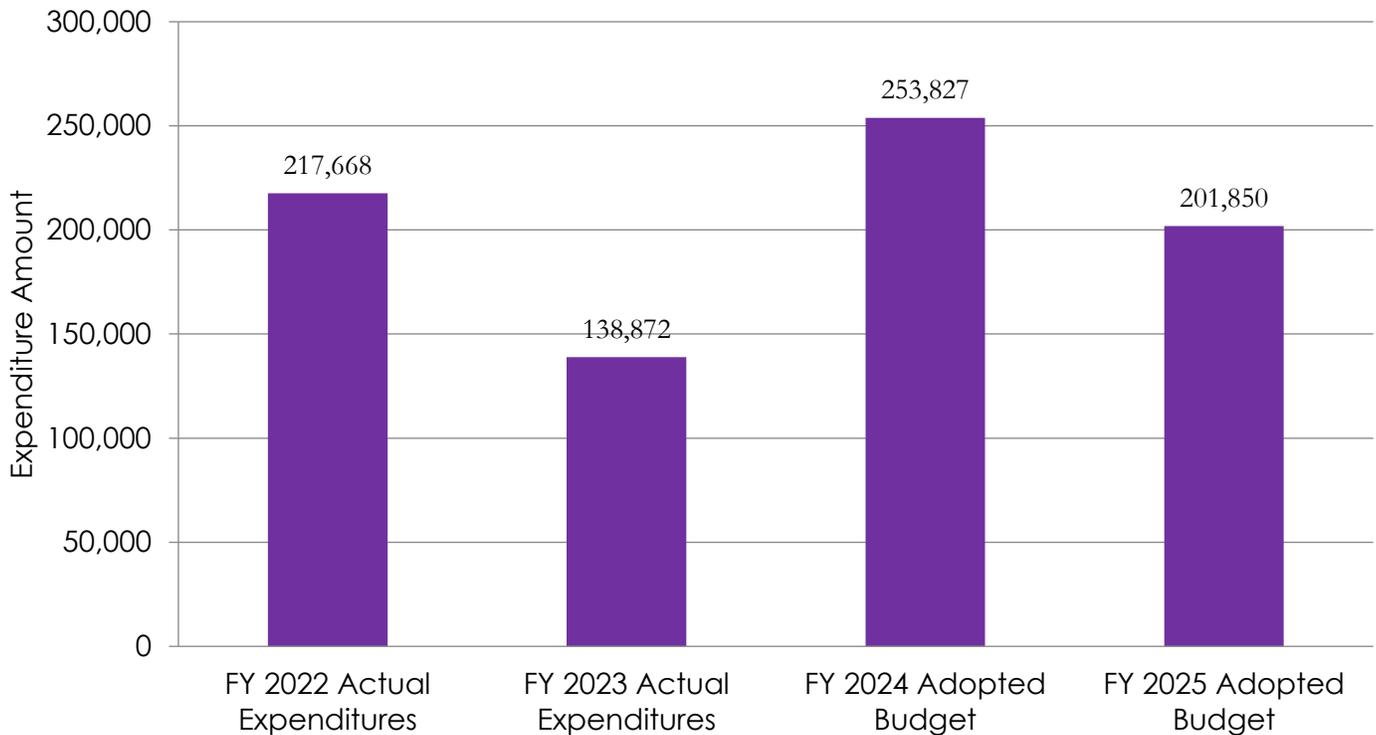
GIS, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12540-5210	Postal Service	4	8	25	0	-25	-100.00%
4-100-12540-5230	Telecommunications	123	93	300	300	0	0.00%
Materials and Supplies:							
4-100-12540-6001	Office Supplies	0	40	50	50	0	0.00%
4-100-12540-6007	Repairs & Maintenance Supplies	0	0	0	0	0	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	0	0	50	50	0	0.00%
4-100-12540-6014	Operating Supplies	0	750	750	1,000	250	33.33%
Capital Outlay:							
4-100-12540-8107/8207	EDP Equipment	0	7,499	0	0	0	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		117,795	125,467	134,854	148,494	13,640	10.11%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ELECTORAL BOARD (13100):							
Salaries & Wages:							
4-100-13100-1100	Salaries & Wages – Regular	9,292	9,717	9,756	10,448	692	7.09%
4-100-13100-1700	Stipend for Services	39,730	36,235	80,850	57,925	-22,925	-28.35%
Employee Benefits:							
4-100-13100-2100	FICA/Medicare - Employer	711	743	6,932	799	-6,133	-88.47%
4-100-13100-2600	Unemployment Insurance	53	21	100	65	-35	-35.00%
4-100-13100-2700	Workers' Compensation Insurance	5	5	26	7	-19	-74.88%
Contractual Services:							
4-100-13100-3180	Contractual Services	0	0	0	0	0	0.00%
4-100-13100-3310	Repairs & Maintenance	491	1,596	2,389	1,593	-796	-33.32%
4-100-13100-3320	Maintenance and Service Contracts	31,295	48,788	58,486	70,485	11,999	20.52%
4-100-13100-3500	Printing	10,897	6,611	25,740	19,380	-6,360	-24.71%
4-100-13100-3600	Advertising	0	4,543	9,000	9,000	0	0.00%
Other Charges:							
4-100-13100-5210	Postal Service	15,405	9,785	8,848	9,129	281	3.17%
4-100-13100-5230	Telecommunications	344	89	600	600	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

Electoral Board, Continued

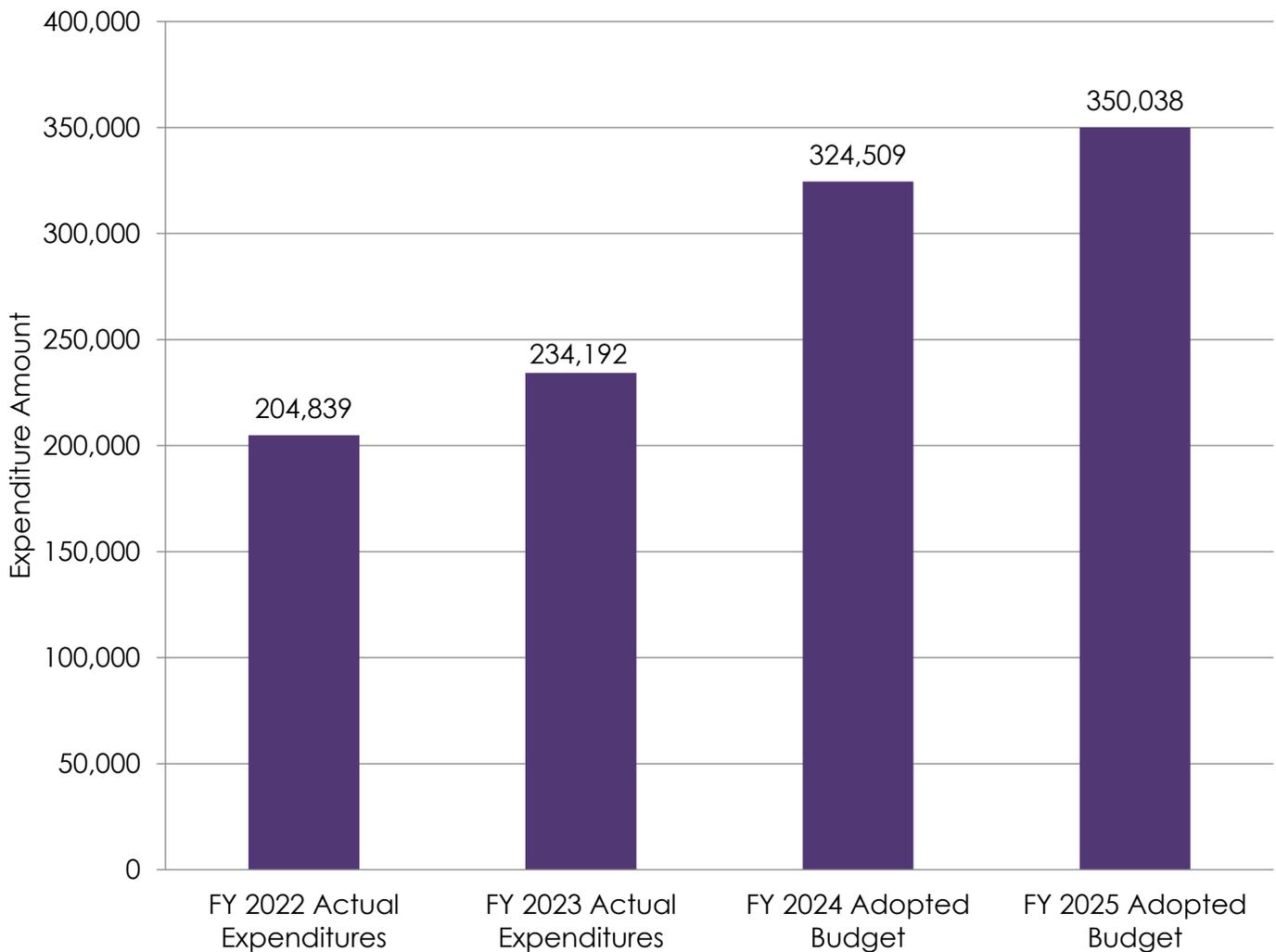
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5309	Contractors Equipment Insurance	102	107	0	0	0	0.00%
4-100-13100-5410	Lease/Rent Equipment	0	0	0	0	0	0.00%
4-100-13100-5420	Lease/Rent Building	750	1,500	3,900	3,900	0	0.00%
4-100-13100-5510	Mileage	968	1,953	4,559	4,920	361	7.92%
4-100-13100-5530	Food & Lodging	788	1,555	3,751	4,559	808	21.54%
4-100-13100-5540	Convention, Training, & Education	450	1,215	1,390	1,390	0	0.00%
4-100-13100-5810	Dues & Association Membership	180	200	250	250	0	0.00%
Materials and Supplies:							
4-100-13100-6001	Office Supplies	9,619	3,922	6,900	6,900	0	0.00%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	114	237	750	500	-250	-33.33%
4-100-13100-6014	Operating Supplies	0	0	0	0	0	0.00%
Capital Outlay:							
4-100-13100-8101	Machinery & Equipment	96,473	10,048	29,600	0	-29,600	-100.00%
4-100-13100-8112	Voting Machines	0	0	0	0	0	0.00%
4-100-13100-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
TOTAL ELECTORAL BOARD:		217,668	138,872	253,827	201,850	-51,978	-20.48%

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



General Registrar Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL REGISTRAR (13200):							
Salaries & Wages:							
4-100-13200-1100	Salaries & Wages – Regular	123,312	126,981	142,227	151,471	9,244	6.50%
4-100-13200-1200	Salaries & Wages -- Overtime	0	0	0	0	0	0.00%
4-100-13200-1300	Salaries & Wages - Part-Time	21,875	38,615	89,533	94,121	4,588	5.12%
4-100-13200-1700	Stipends for Services	0	1,680	0	0	0	0.00%
4-100-13200-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-13200-2100	FICA/Medicare - Employer	10,595	12,888	13,905	18,788	4,883	35.12%
4-100-13200-2210	Virginia Retirement System	12,824	15,931	16,541	17,374	833	5.04%
4-100-13200-2215	Hybrid STD/LTD Premium	161	211	169	235	66	39.05%
4-100-13200-2310	Hospitalization Insurance	21,790	23,858	20,441	26,520	6,079	29.74%
4-100-13200-2400	Group Life Insurance	666	740	768	818	50	6.51%
4-100-13200-2500	VRS Health Insurance Credit	27	24	29	91	62	213.79%
4-100-13200-2600	Unemployment Insurance	45	43	156	167	11	7.05%
4-100-13200-2700	Workers' Compensation Insurance	96	103	105	109	4	3.43%
4-100-13200-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0.00%

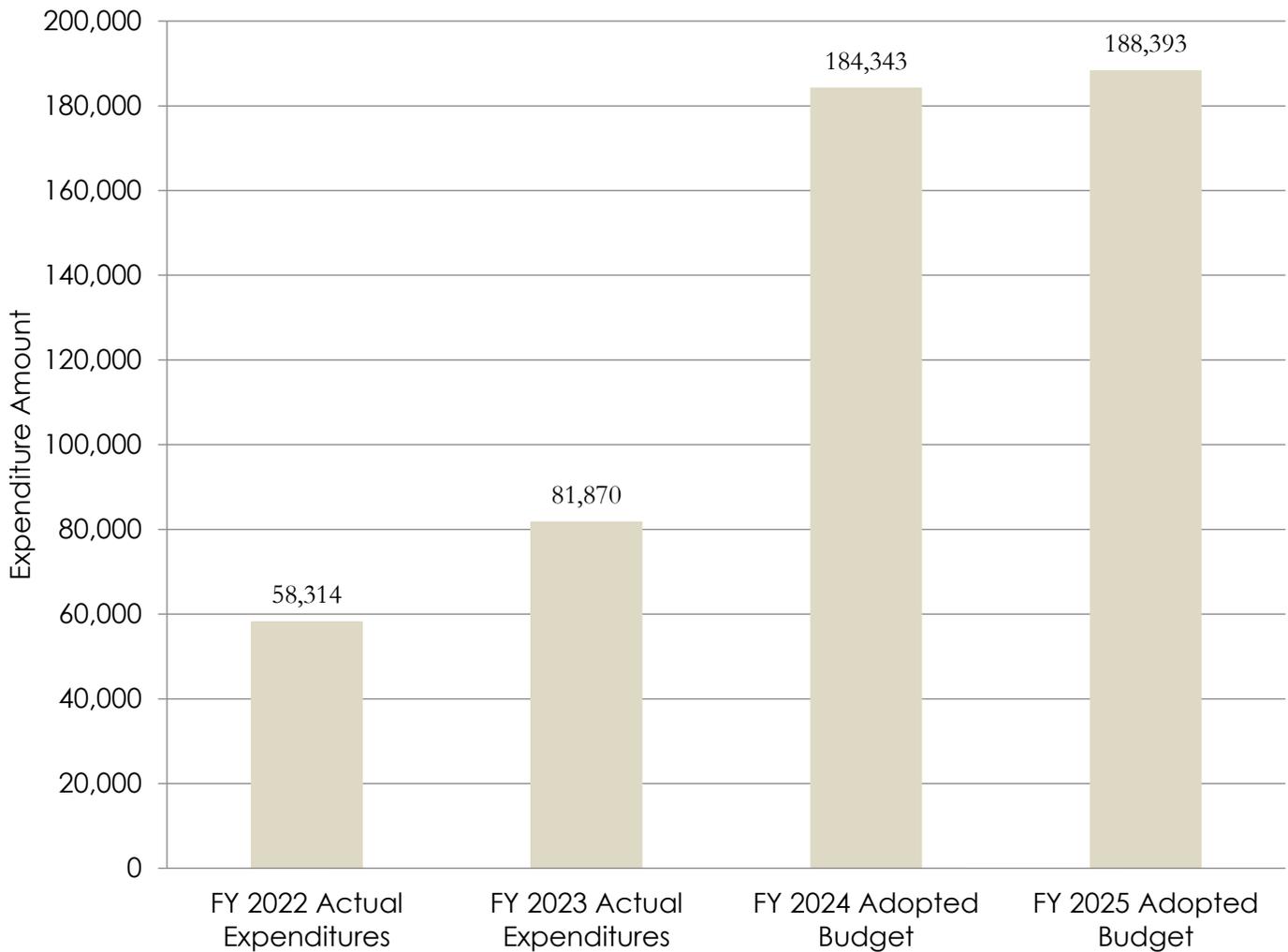
General Registrar, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-13200-3180	Contractual Services	0	0	8,250	8,250	0	0.00%
4-100-13200-3310	Repairs & Maintenance	0	0	550	550	0	0.00%
4-100-13200-3320	Maintenance & Service Contract	4,958	3,650	5,026	6,326	1,300	25.87%
4-100-13200-3500	Printing	0	0	300	300	0	0.00%
4-100-13200-3600	Advertising	1,599	2,645	2,800	2,800	0	0.00%
Other Charges:							
4-100-13200-5210	Postal Service	410	0	9,595	10,126	531	5.53%
4-100-13200-5230	Telecommunications	1,298	1,157	1,368	1,368	0	0.00%
4-100-13200-5510	Mileage	0	688	1,714	1,795	81	4.73%
4-100-13200-5530	Food & Lodging	1,787	2,389	2,703	3,987	1,284	47.50%
4-100-13200-5540	Convention, Training, & Education	921	1,720	1,467	1,467	0	0.00%
4-100-13200-5810	Dues & Association Membership	250	0	330	330	0	0.00%
Materials and Supplies:							
4-100-13200-6001	Office Supplies	433	676	2,820	2,820	0	0.00%
4-100-13200-6012	Book and Subscriptions	1,791	192	192	225	33	17.19%
Capital Outlay:							
4-100-13200-8201	Machinery & Equipment	0	0	3,520	0	-3,520	-100.00%
4-100-13200-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
TOTAL GENERAL REGISTRAR:		204,839	234,192	324,509	350,038	25,529	7.87%

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



Circuit Court Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CIRCUIT COURT (21100):							
Salaries & Wages:							
4-100-21100-1100	Salaries & Wages – Regular	37,500	45,000	47,250	49,641	2,391	5.06%
4-100-21100-1300	Salaries & Wages – Part-time	3,949	23,304	23,358	24,059	701	3.00%
4-100-21100-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-21100-2100	FICA/Medicare - Employer	3,171	5,225	5,402	5,637	235	4.35%
4-100-21100-2210	Virginia Retirement System	3,900	5,234	5,495	5,693	198	3.60%
4-100-21100-2215	Hybrid STD/LTD Premium	198	238	208	268	60	28.85%
4-100-21100-2310	Hospitalization Insurance	7,909	779	9,420	10,500	1,080	11.46%
4-100-21100-2400	Group Life Insurance	203	243	255	268	13	5.10%
4-100-21100-2500	VRS Health Insurance Credit	34	27	50	29	-21	-42.00%
4-100-21100-2600	Unemployment Insurance	66	45	52	55	3	5.77%
4-100-21100-2700	Workers' Compensation Insurance	40	40	53	43	-10	-19.45%
4-100-21100-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0.00%
Contractual Services:							
4-100-21100-3310	Repairs & Maintenance	0	0	200	200	0	0.00%
4-100-21100-3320	Maintenance & Service Contract	334	318	1,100	500	-600	-54.55%

JUDICIAL ADMINISTRATION
GENERAL FUND

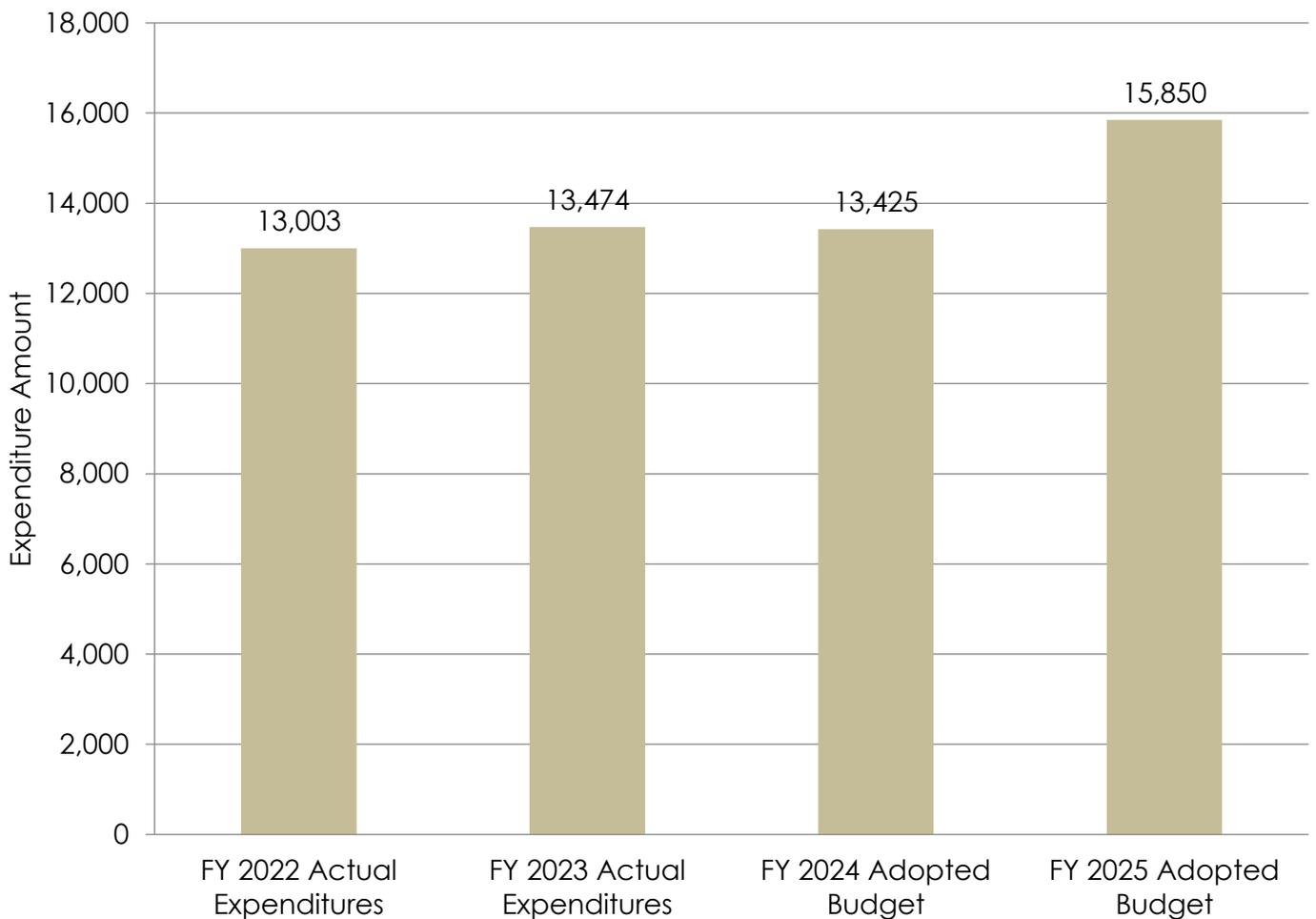
Circuit Court, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-113-21100-3320	Maintenance & Service Contract - Drug Court	0	0	90,000	90,000	0	0.00%
Other Charges:							
4-100-21100-5210	Postal Service	0	0	150	150	0	0.00%
4-100-21100-5230	Telecommunications	747	638	750	750	0	0.00%
4-100-21100-5410	Lease/Purchase Equipment	0	0	0	0	0	0.00%
Materials and Supplies:							
4-100-21100-6001	Office Supplies	264	282	500	500	0	0.00%
4-100-21100-6012	Books & Supplies	0	0	100	100	0	0.00%
Capital Outlay:							
4-100-21100-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
4-113-21100-8202	Furniture & Fixtures - Drug Court	0	498	0	0	0	0.00%
TOTAL CIRCUIT COURT EXPENDITURES:		58,314	81,870	184,343	188,393	4,050	2.20%

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



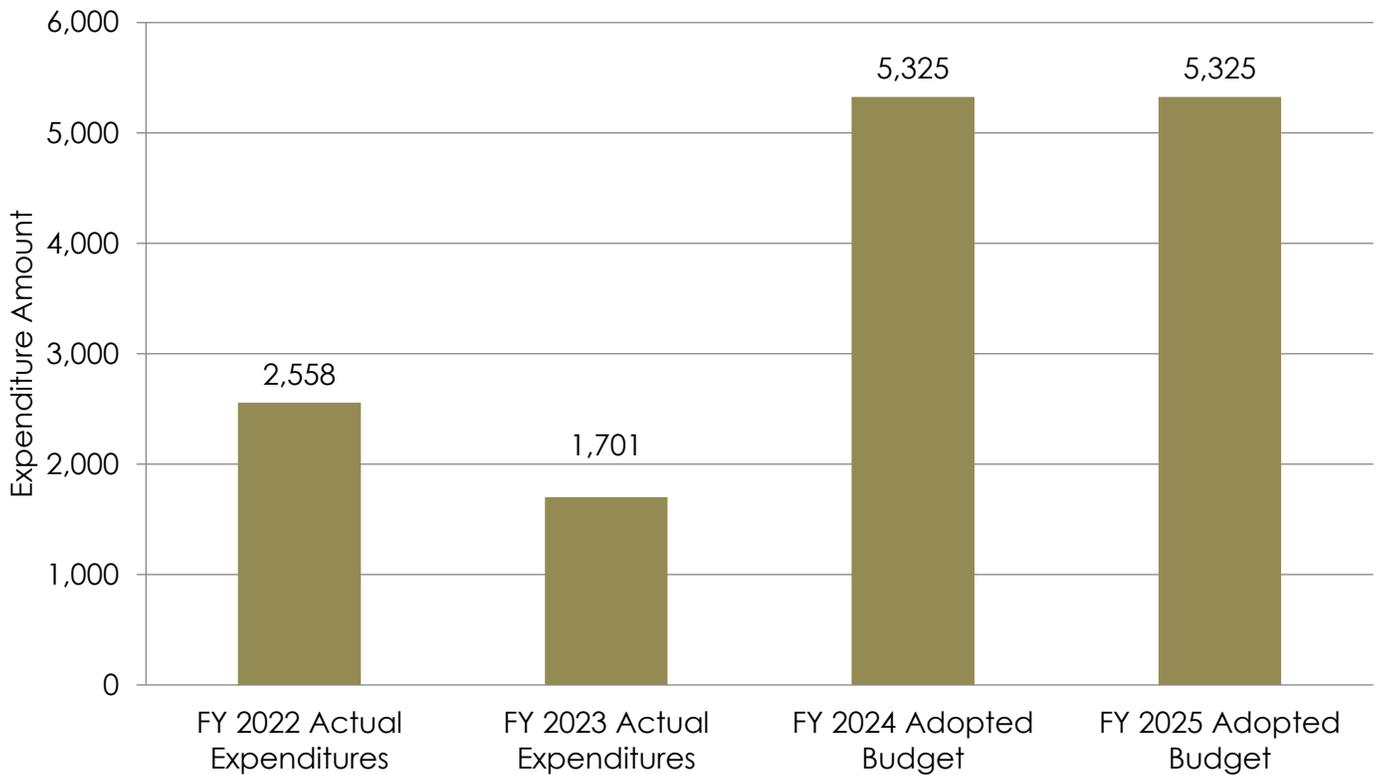
General District Court Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
General District Court (21200):							
Contractual Services:							
4-100-21200-3310	Repairs & Maintenance	0	0	200	300	100	50.00%
4-100-21200-3320	Maintenance Service Contract	4,796	7,455	4,000	5,000	1,000	25.00%
Operational Expenses:							
4-100-21200-5210	Postal Service	0	0	0	0	0	0.00%
4-100-21200-5230	Telecommunications	4,396	4,352	4,700	5,000	300	6.38%
4-100-21200-5410	Lease & Rentals	1,811	0	0	0	0	0.00%
4-100-21200-5810	Dues & Association Membership	25	0	125	150	25	20.00%
Materials and Supplies:							
4-100-21200-6001	Office Supplies	1,776	1,016	2,600	3,000	400	15.38%
4-100-21200-6004	Medical & Laboratory Supplies	0	157	400	400	0	0.00%
4-100-21200-6012	Books and Supplies	200	493	400	500	100	25.00%
Capital Outlay:							
4-100-21200-8202	Furniture & Fixtures	0	0	1,000	1,500	500	50.00%
TOTAL GENERAL DISTRICT COURT:		13,003	13,474	13,425	15,850	2,425	18.06%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAGISTRATES' OFFICE (21300):</u>							
Contractual Services:							
4-100-21300-3310	Repairs & Maintenance	0	0	400	400	0	0.00%
Other Charges:							
4-100-21300-5230	Telecommunications	1,118	945	1,800	1,800	0	0.00%
4-100-21300-5810	Dues & Association Membership	25	25	25	25	0	0.00%
Materials and Supplies:							
4-100-21300-6001	Office Supplies	383	134	350	350	0	0.00%
4-100-21300-6012	Books and Subscriptions	444	521	550	550	0	0.00%
Capital Outlay:							
4-100-21300-8101	Machinery & Equipment	91	77	1,800	1,800	0	0.00%
4-100-21300-8202	Furniture & Fixtures	496	0	400	400	0	0.00%
TOTAL MAGISTRATES' OFFICE:		2,558	1,701	5,325	5,325	0	0.00%

JUVENILE & DOMESTIC RELATIONS COURT

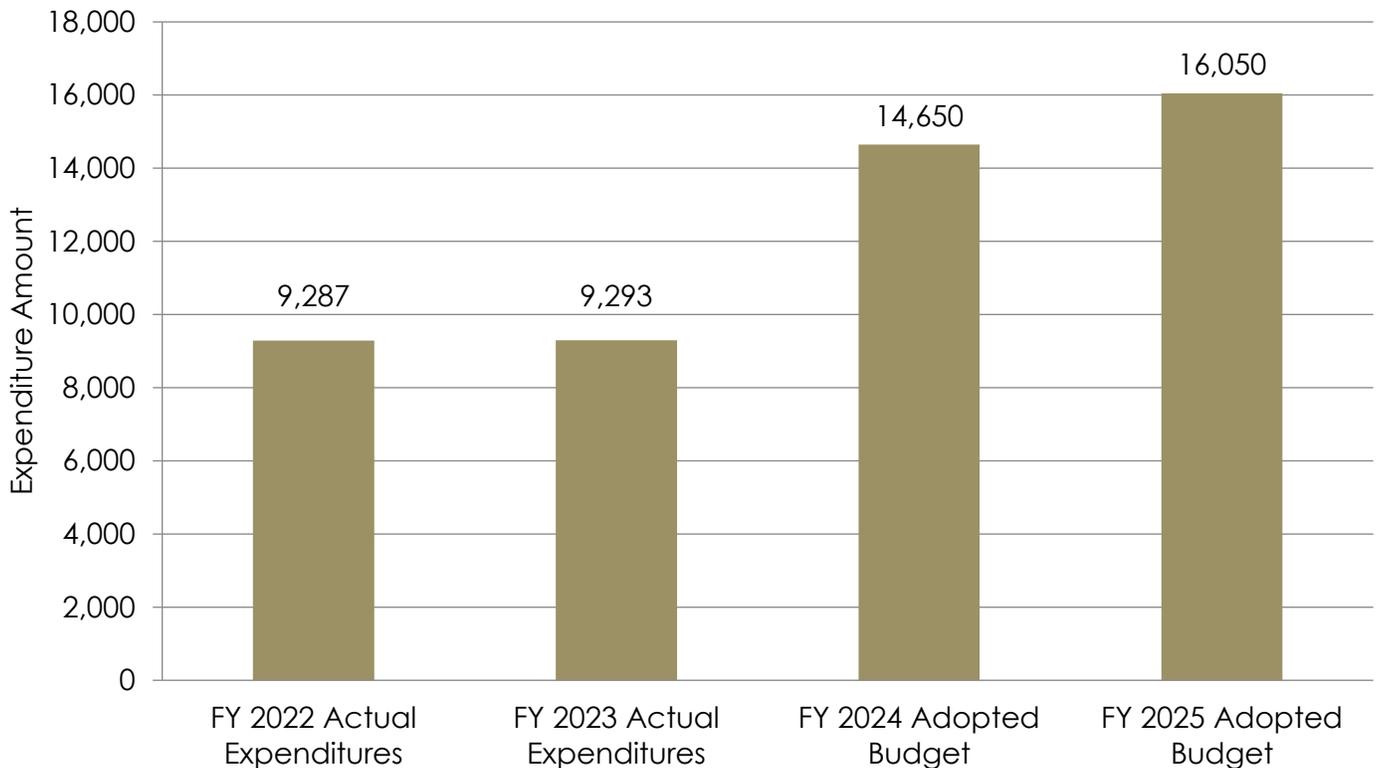
The Shenandoah Juvenile & Domestic Relations Court is in the 26th Judicial District of Virginia. The Juvenile & Domestic Relations Court has jurisdiction in matters involving juveniles, delinquents, and children and families in need. In Virginia, a juvenile is any person under 18 years of age. The Juvenile & 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



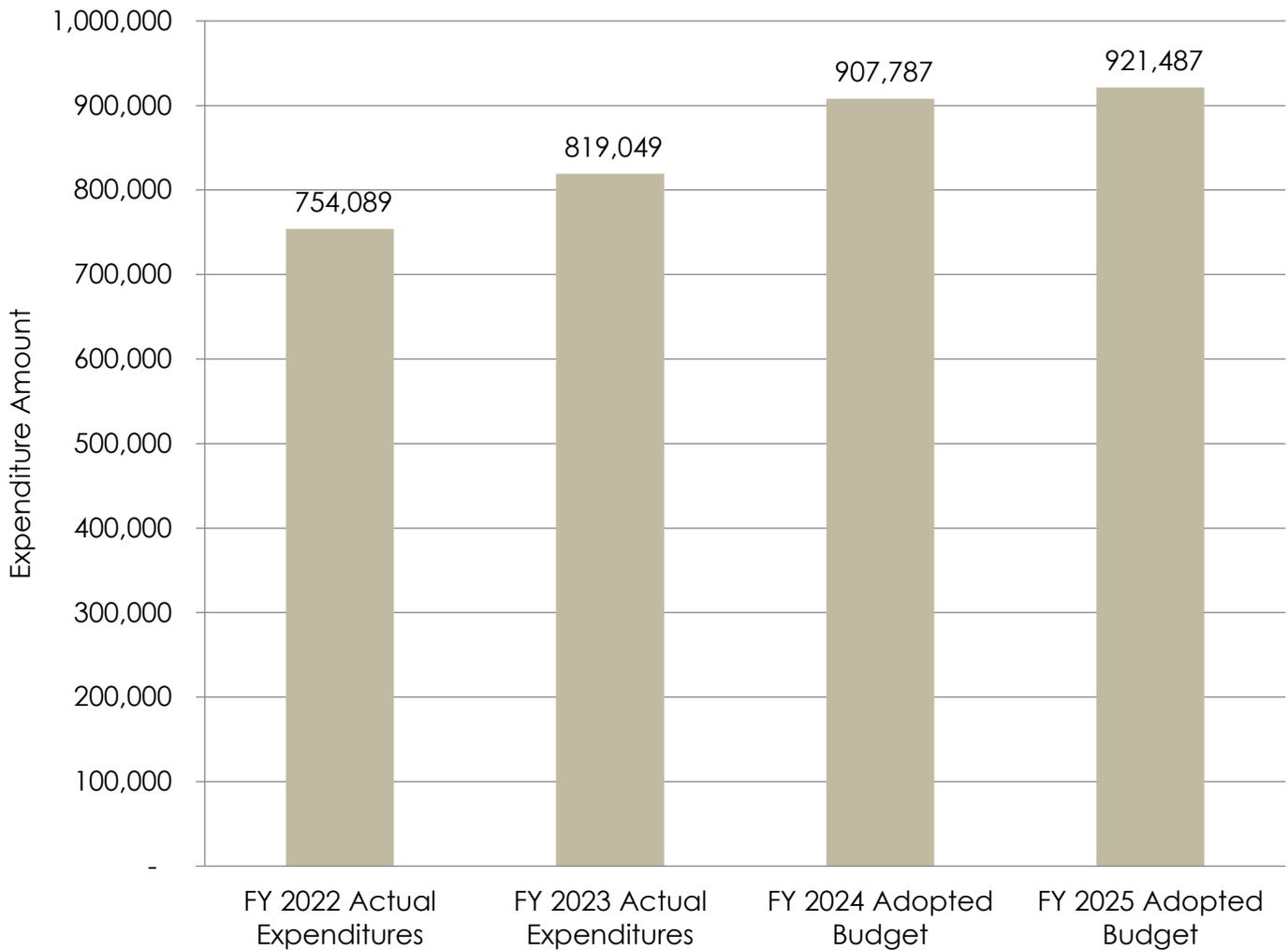
Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE/DOMESTIC RELATIONS (21500):							
Contractual Services:							
4-100-21500-3320	Maintenance & Service Contract	1,729	2,279	4,200	4,200	0	0.00%
Other Charges:							
4-100-21500-5210	Postal Service	0	0	300	0	-300	-100.00%
4-100-21500-5230	Telecommunications	4,654	4,050	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	90	0	300	300	0	0.00%
4-100-21500-5810	Dues & Association Membership	110	185	350	350	0	0.00%
Materials and Supplies:							
4-100-21500-6001	Office Supplies	879	873	1,000	1,200	200	20.00%
4-100-21500-6004	Medical & Lab Supplies	1,728	1,741	2,000	3,000	1,000	50.00%
4-100-21500-6012	Books & Supplies	0	116	500	0	-500	-100.00%
Capital Outlay:							
4-100-21500-8202	Furniture & Fixtures	97	49	1,000	2,000	1,000	100.00%
Juvenile & Domestic Relations Administration (001):							
Materials and Supplies:							
4-100-21500-6001-001	Office Supplies	0	0	0	0	0	0.00%
4-100-21500-6012-001	Books & Supplies	0	0	0	0	0	0.00%
TOTAL JUVENILE/DOMESTIC RELATIONS:		9,287	9,293	14,650	16,050	1,400	9.56%

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.

County Clerk



Clerk of the Circuit Court (County Clerk) Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY CLERK/CIRCUIT COURT (21600):</u>							
Salaries & Wages:							
4-100-21600-1100	Salaries & Wages – Regular	412,275	511,957	529,931	553,996	24,065	4.54%
4-100-21600-1200	Salaries & Wages - Overtime	0	1,558	14,300	0	-14,300	-100.00%
4-100-21600-1300	Salaries & Wages - Part-Time	35,055	31,126	35,396	37,187	1,791	5.06%
4-100-21600-1714	Jury & Jury Commissioners	14,255	4,280	8,000	10,000	2,000	25.00%
4-100-21600-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-21600-2100	FICA/Medicare - Employer	36,323	39,702	43,248	45,226	1,978	4.57%
4-100-21600-2210	Virginia Retirement System	42,976	58,702	62,002	63,537	1,535	2.48%
4-100-21600-2215	Hybrid STD/LTD Premium	830	991	1,050	1,542	492	46.86%
4-100-21600-2310	Hospitalization Insurance	95,089	118,210	129,576	123,853	-5,723	-4.42%
4-100-21600-2311	Health Savings Account Contribution	0	0	0	1,500	1,500	100.00%
4-100-21600-2400	Group Life Insurance	2,232	2,726	2,862	2,992	130	4.54%
4-100-21600-2600	Unemployment Insurance	362	209	583	609	26	4.46%
4-100-21600-2700	Workers' Compensation Insurance	259	301	315	340	25	7.84%
4-100-21600-2900	Accrued Annual and Sick Leave	57,249	4,239	6,210	0	-6,210	-100.00%

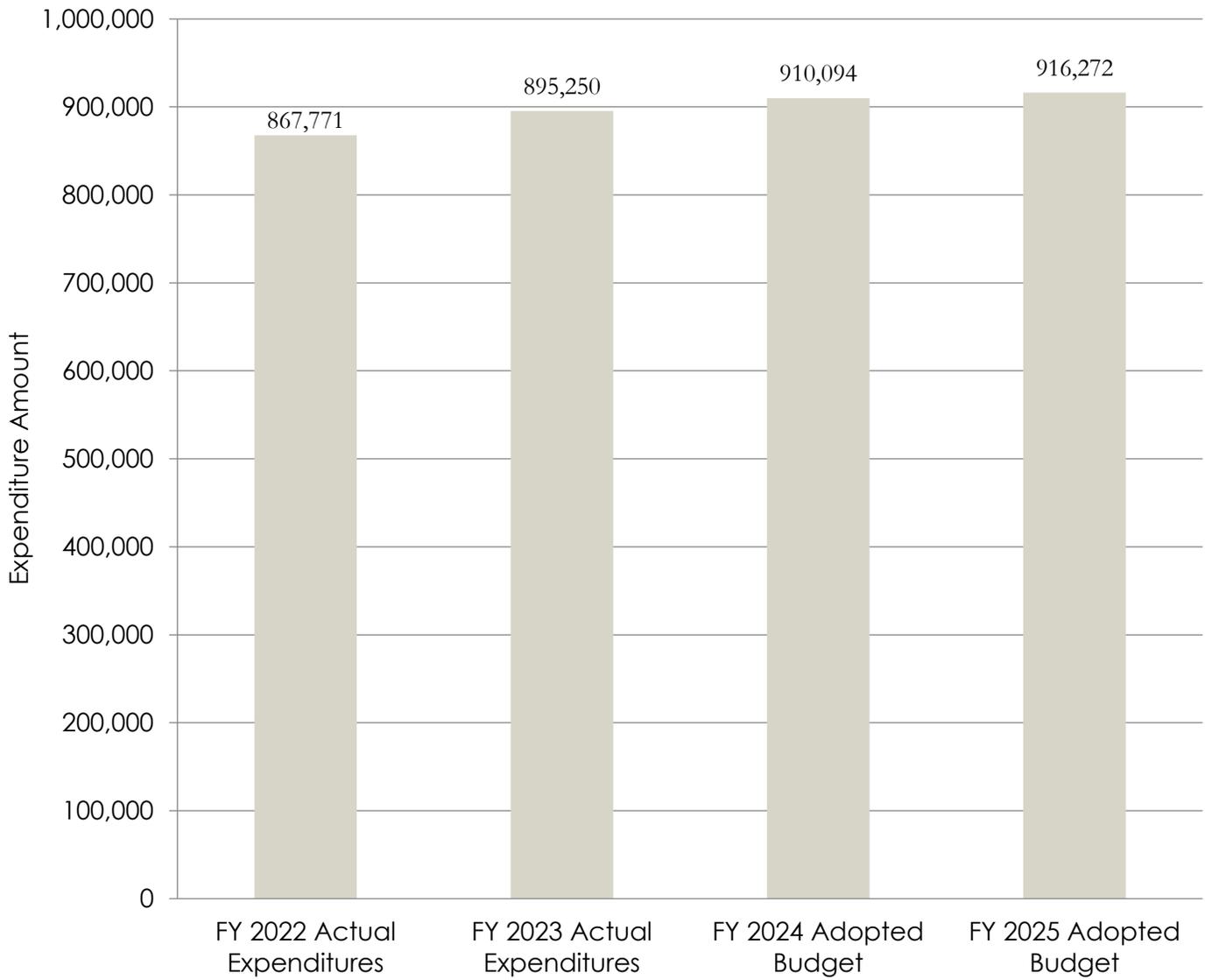
Clerk of the Circuit Court (County Clerk), Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-21600-3120	Professional Services (Audit)	3,101	0	4,000	5,000	1,000	25.00%
4-100-21600-3310	Repairs & Maintenance	0	0	500	700	200	40.00%
4-100-21600-3320	Maintenance & Service Contract	29,812	20,237	44,609	47,000	2,391	5.36%
4-100-21600-3500	Printing	320	0	1,500	1,500	0	0.00%
Other Charges:							
4-100-21600-5210	Postal Service	3,757	5,048	4,000	7,000	3,000	75.00%
4-100-21600-5230	Telecommunications	14,762	12,912	13,200	13,500	300	2.27%
4-100-21600-5810	Dues & Association Membership	345	345	505	505	0	0.00%
4-100-21600-5897	Fees - Court Funds	0	0	500	0	-500	-100.00%
Materials and Supplies:							
4-100-21600-6001	Office Supplies	4,283	5,425	3,000	3,500	500	16.67%
4-100-21600-6004	Medical Supplies	0	378	1,000	1,000	0	0.00%
4-100-21600-6021	Record Books	141	704	1,000	500	-500	-50.00%
Capital Outlay:							
4-100-21600-8202	Furniture & Fixtures	662	0	500	500	0	0.00%
4-100-21600-8207	EDP Equipment	0	0	0	0	0	0.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		754,089	819,049	907,787	921,487	13,700	1.51%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - COURTS (21700):							
Salaries & Wages:							
4-100-21700-1100	Salaries & Wages – Regular	361,144	389,983	404,330	414,146	9,816	2.43%
4-100-21700-1300	Salaries & Wages – Part-Time	264,816	243,224	281,770	298,902	17,132	6.08%
4-100-21700-1801	One Time Payment	0	0	0	0	0	0.00%
4-100-21700-1802	ARPA-Comp Board Bonus	21,000	0	0	0	0	0.00%
Employee Benefits:							
4-100-21700-2100	FICA/Medicare - Employer Virginia Retirement System	50,870	49,535	52,488	54,329	1,841	3.51%
4-100-21700-2210	Retirement System	38,092	45,327	47,307	47,497	190	0.40%
4-100-21700-2310	Hospitalization Insurance	78,680	67,187	72,098	51,936	-20,162	-27.96%
4-100-21700-2400	Group Life Insurance	1,978	2,105	2,184	2,236	52	2.38%
4-100-21700-2600	Unemployment Insurance Workers' Compensation Insurance	564	172	444	455	11	2.48%
4-100-21700-2700	Compensation Insurance	12,197	12,090	12,807	10,586	-2,221	-17.34%
4-100-21700-2900	Accrued Annual and Sick Leave	5,743	0	0	0	0	100.00%
Contractual Services:							
4-100-21700-3310	Repairs and Maintenance	7,955	9,364	6,825	5,969	-856	-12.54%
4-100-21700-3320	Maintenance & Service Contract	5,687	0	5,710	5,949	239	4.19%

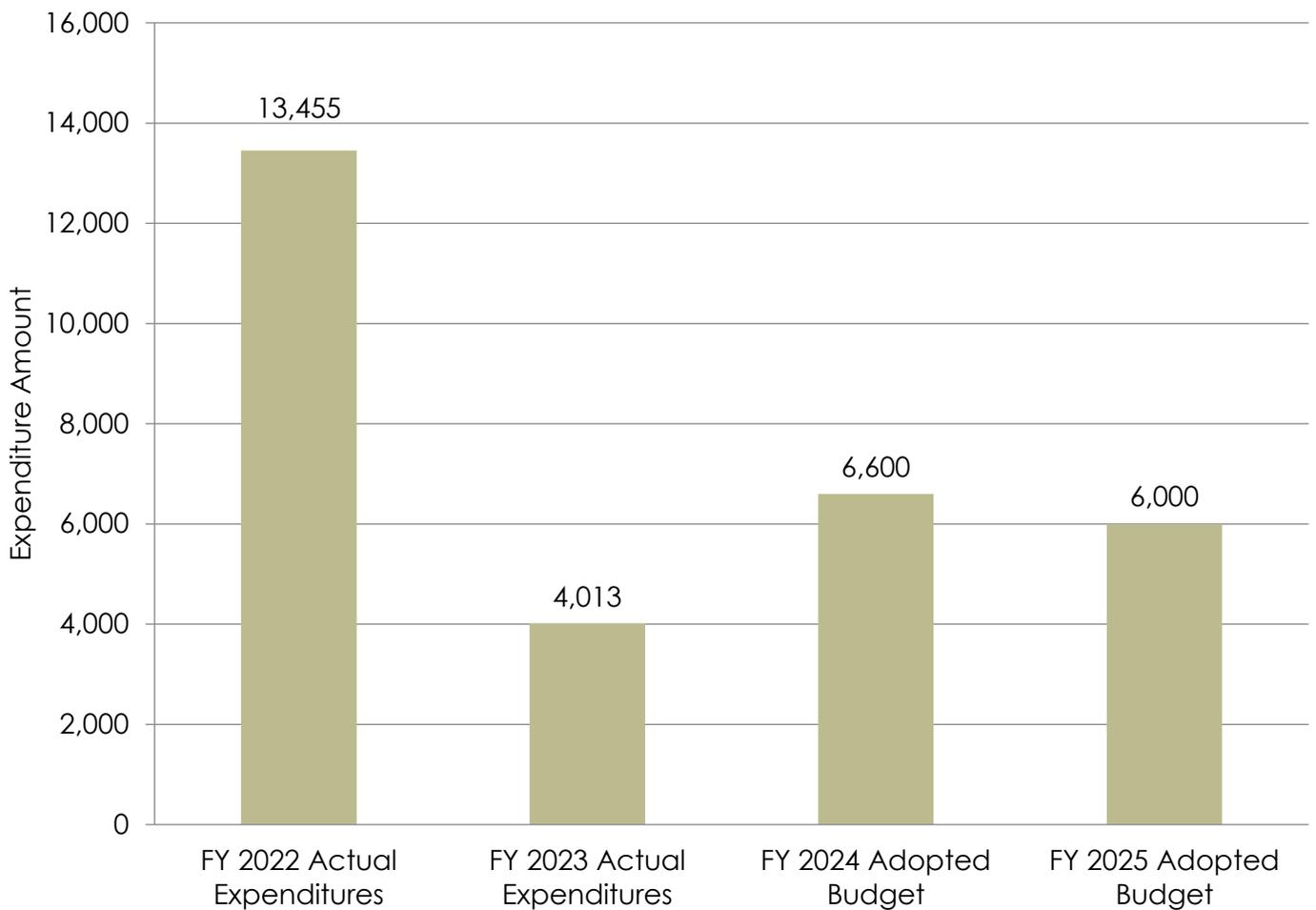
Sheriff – Civil Process/Court Security, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-21700-5530	Travel (Food & Lodging)	0	102	0	0	0	0.00%
Materials and Supplies:							
4-100-21700-6008	Vehicles Supplies (Gas)	14,568	16,304	15,000	15,136	136	0.91%
4-100-21700-6009	Auto Repairs & Maintenance	27	0	365	365	0	0.00%
4-100-21700-6010	Police Supplies	2,382	5,648	5,566	5,566	0	0.00%
4-100-21700-6011	Uniforms and Wearing Apparel	2,068	3,129	3,200	3,200	0	0.00%
Capital Outlay:							
4-100-21700-8101	Machinery & Equipment	0	0	0	0	0	0.00%
4-100-21700-8105	Transportation - Vehicle	0	51,080	0	0	0	0.00%
4-100-27100-8207	EPD Equipment	0	0	0	0	0	0.00%
4-100-21700-8214	Site Improvements (Security)	0	0	0	0	0	0.00%
TOTAL SHERIFF - COURTS:		867,771	895,250	910,094	916,272	6,178	0.68%

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



JUDICIAL ADMINISTRATION
GENERAL FUND

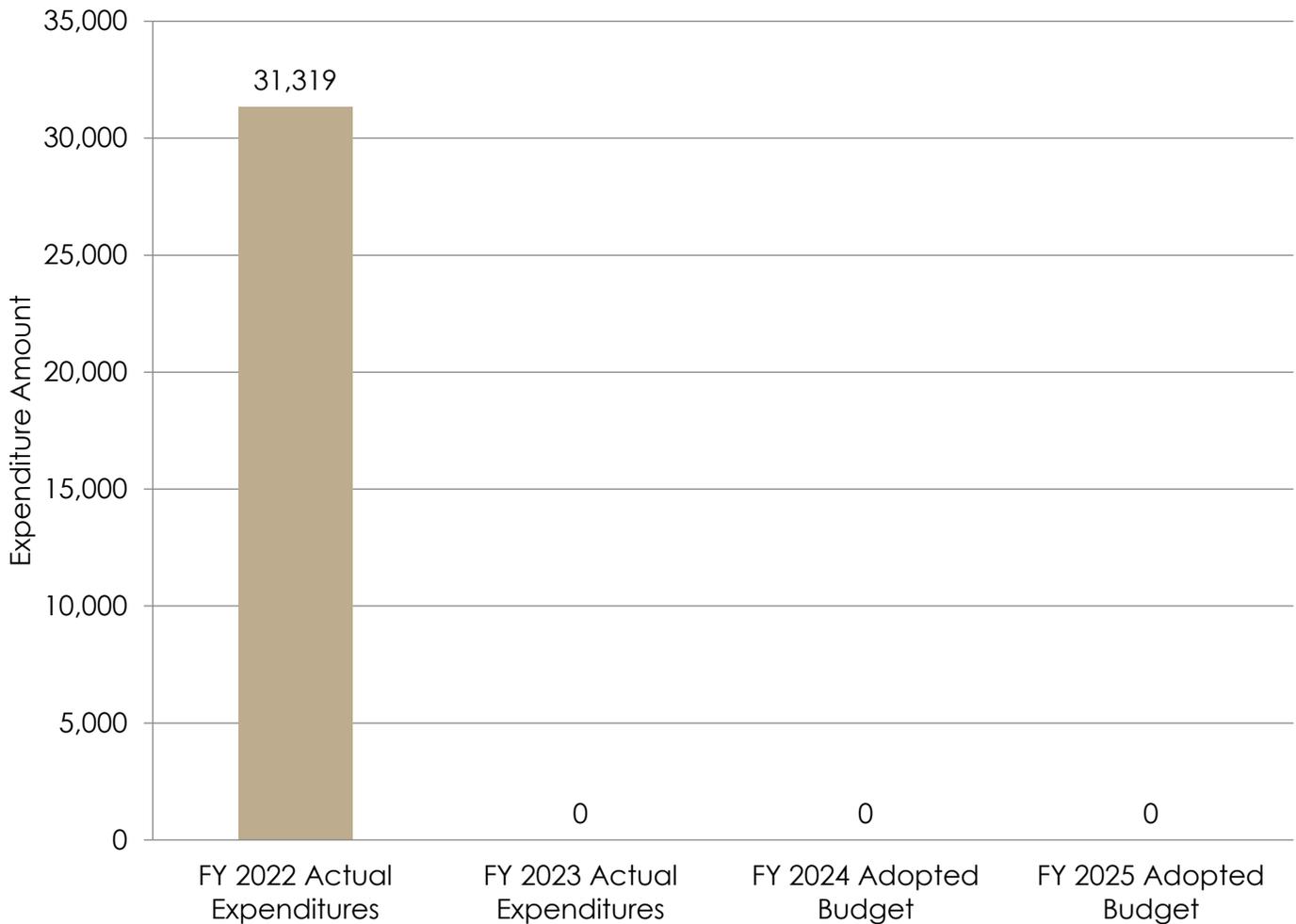
Law Library Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LAW LIBRARY (21800):</u>							
Contractual Services:							
4-100-21800-3320	Maintenance and Service Contracts	0	0	0	0	0	0.00%
Other Charges:							
4-100-21800-5230	Telecommunications	480	0	600	0	-600	-100.00%
Materials and Supplies:							
4-100-21800-6012	Books & Supplies	12,975	4,013	6,000	6,000	0	0.00%
TOTAL LAW LIBRARY:		13,455	4,013	6,600	6,000	-600	-9.09%

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



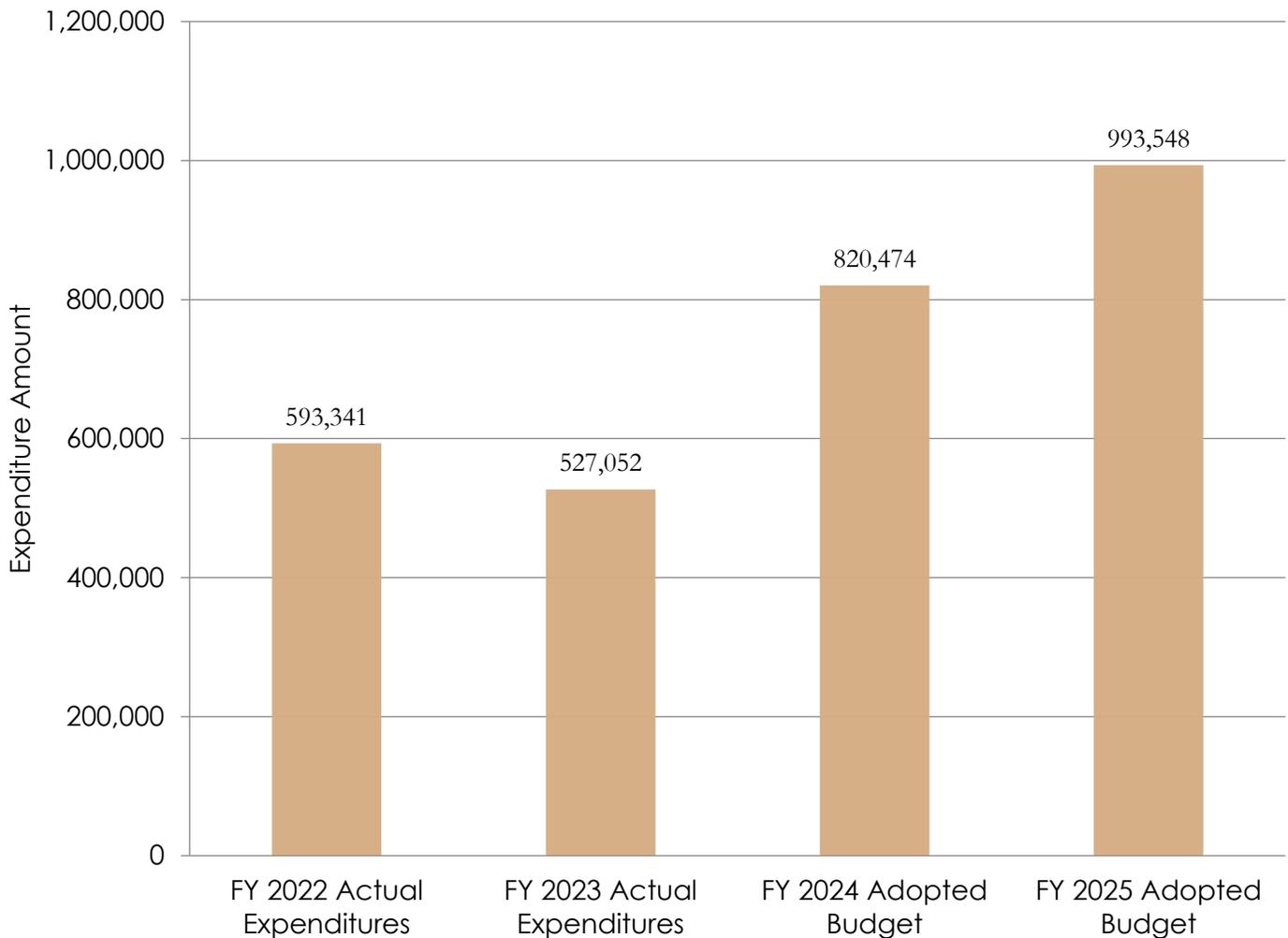
Records Restoration Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
RECORDS RESTORATION (21910):							
Contractual Services:							
4-100-21910-3161	Microfilming	31,319	0	0	0	0	0.00%
TOTAL RECORDS RESTORATION:		31,319	0	0	0	0	0.00%

COMMONWEALTH'S ATTORNEY

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

Commonwealth Attorney



Commonwealth's Attorney Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMONWEALTH'S ATTORNEY (22100):							
Salaries & Wages:							
4-100-22100-1100	Salaries & Wages – Regular	404,487	281,571	552,447	707,312	154,865	28.03%
4-100-22100-1300	Salaries & Wages - Part-Time	0	89,643	0	0	0	100.00%
4-100-22100-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-22100-2100	FICA/Medicare - Employer	29,123	26,774	42,263	50,666	8,403	19.88%
4-100-22100-2210	Virginia Retirement System	42,030	32,939	64,637	81,552	16,915	26.17%
4-100-22100-2215	Hybrid STD/LTD Premium	900	378	525	667	142	27.05%
4-100-22100-2310	Hospitalization Insurance	79,899	57,246	130,975	74,616	-56,359	-43.03%
4-100-22100-2400	Group Life Insurance	2,182	1,530	2,984	3,820	836	28.02%
4-100-22100-2600	Unemployment Insurance	215	113	619	779	160	25.85%
4-100-22100-2700	Workers' Compensation Insurance	246	270	420	336	-84	-19.93%
4-100-22100-2900	Accrued Annual & Sick Leave	0	1,772	0	0	0	0.00%
Contractual Services:							
4-100-22100-3150	Professional Services	0	0	0	5,000	5,000	100.00%
4-100-22100-3166	Contractual Services	5,330	4,867	3,000	5,000	2,000	66.67%
4-100-22100-3310	Repairs & Maintenance	259	0	250	300	50	20.00%

County of Shenandoah,
Virginia

75

FY2025 Adopted Budget

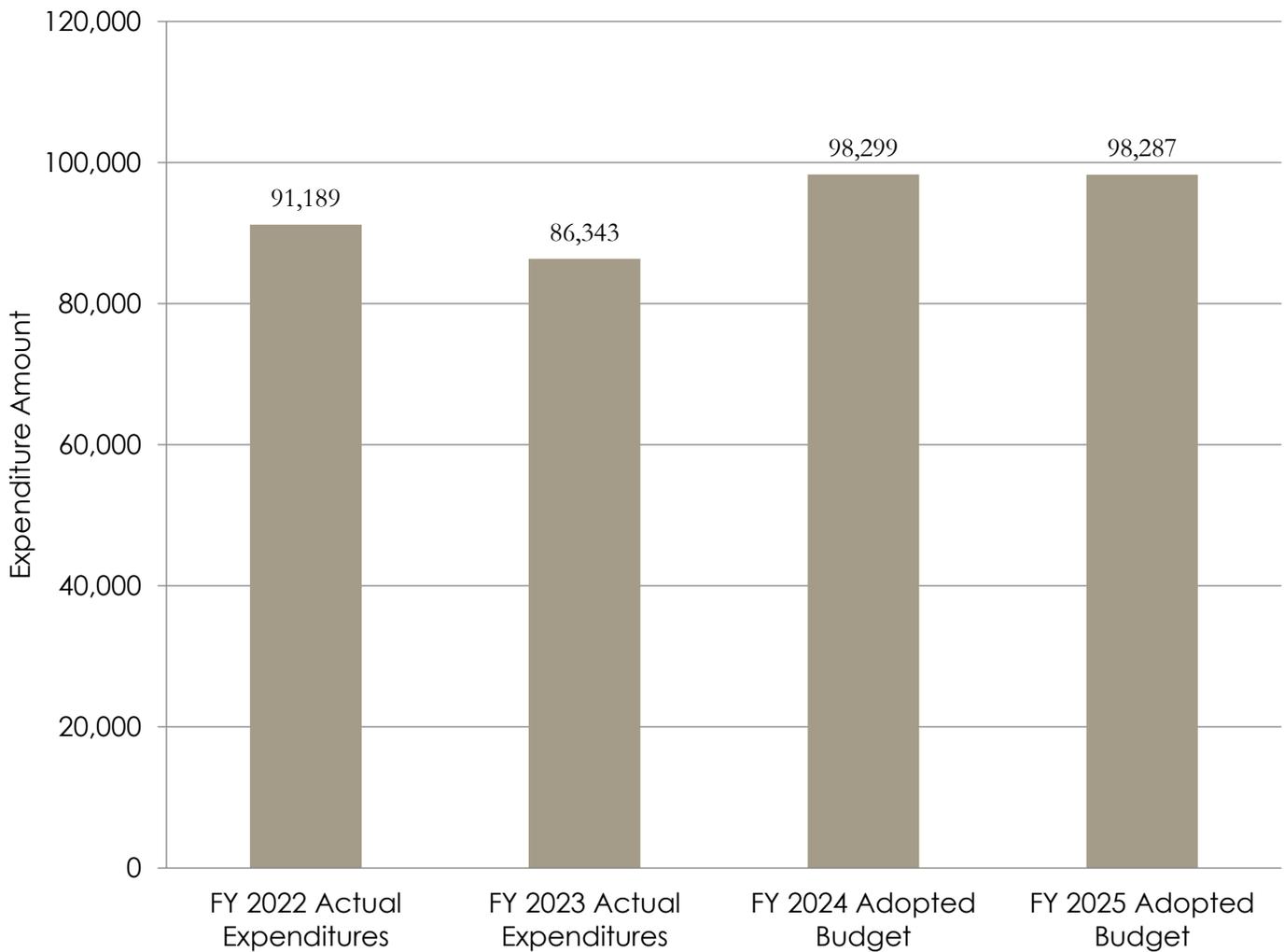
Commonwealth's Attorney, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-22100-3500	Printing	0	0	0	2,000	2,000	0.00%
4-100-12100-3600	Advertising	0	0	0	1,000	1,000	100.00%
Other Charges:							
4-100-22100-5210	Postal Service	167	1,215	1,600	2,500	900	56.25%
4-100-22100-5230	Telecommunications	2,692	2,071	5,500	7,000	1,500	27.27%
4-100-22100-5510	Travel - Mileage	0	0	0	800	800	100.00%
4-100-22100-5530	Travel - Food & Lodging	0	0	0	3,200	3,200	100.00%
4-100-22100-5540	Convention, Training, & Education	2,023	850	0	4,000	4,000	0.00%
4-100-22100-5810	Dues & Association Membership	2,735	3,945	1,500	3,500	2,000	133.33%
Materials and Supplies:							
4-100-22100-6001	Office Supplies	9,473	8,915	3,600	10,000	6,400	177.78%
4-100-22100-6011	Uniforms & Wearing Apparel	0	0	0	0	0	100.00%
4-100-22100-6012	Books & Supplies	7,407	8,298	4,720	7,000	2,280	48.31%
4-100-22100-6014	Operating Supplies	0	0	0	400	400	100.00%
Capital Outlay:							
4-100-21700-8101	Machinery & Equipment	0	0	0	0	0	100.00%
4-100-21700-8102	Furniture & Fixtures	0	0	0	0	0	100.00%
4-100-22100-8107	EDP Equipment	0	0	3,000	3,600	600	20.00%
TOTAL COMMONWEALTH'S ATTORNEY:		593,341	527,052	820,474	993,548	173,074	21.09%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VICTIM-WITNESS (22200):</u>							
Salaries & Wages:							
4-100-22200-1100	Salaries & Wages – Regular	54,183	54,676	54,183	54,183	0	0.00%
4-100-22200-1200	Salaries Overtime	0	0	0	0	0	0.00%
4-100-22200-1300	Salaries & Wages – Part-Time	7,208	0	6,720	0	-6,720	-100.00%
4-100-22200-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-22200-2100	FICA/Medicare - Employer	3,969	3,435	4,659	4,659	0	0.00%
4-100-22200-2210	Virginia Retirement System	5,635	6,301	6,301	6,301	0	0.00%
4-100-22200-2310	Hospitalization Insurance	17,462	18,693	22,344	21,062	-1,282	-5.74%
4-100-22200-2400	Group Life Insurance	293	293	293	293	0	0.00%
4-100-22200-2500	VRS Health Insurance Credit	49	33	60	60	0	0.00%
4-100-22200-2600	Unemployment Insurance	47	10	60	60	0	0.00%
4-100-22200-2700	Workers' Compensation Insurance	43	41	50	38	-12	-24.00%

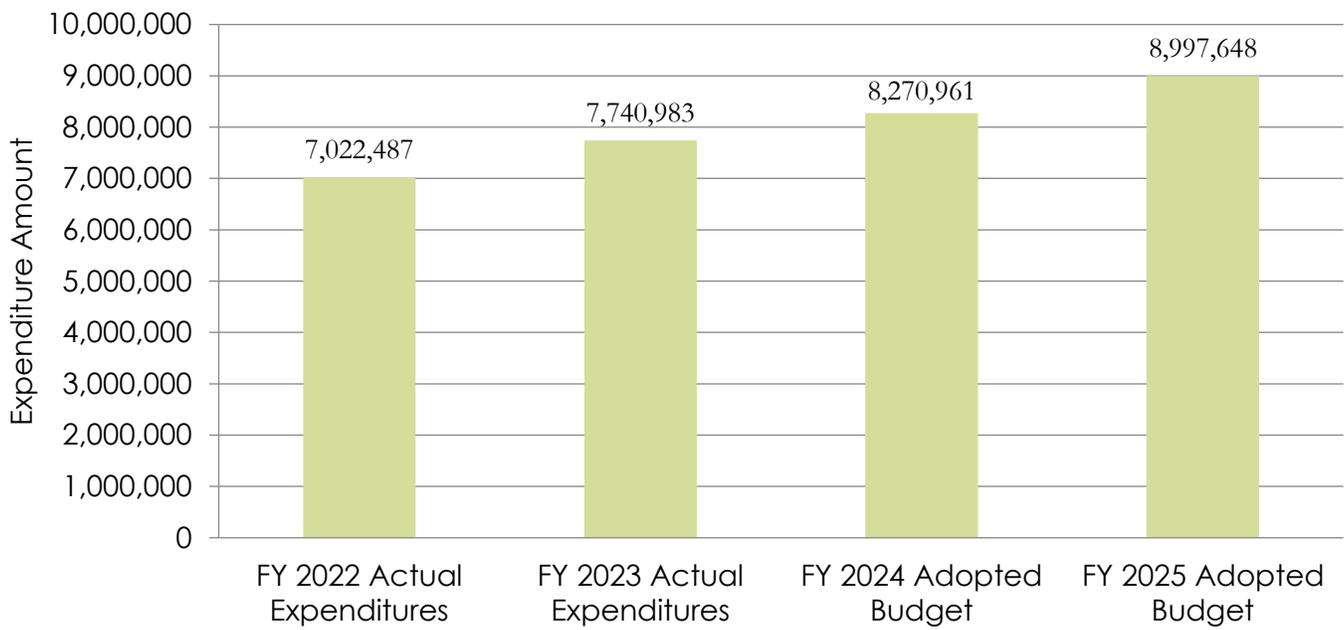
Victim Witness Program, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-22200-5210	Postage	275	160	350	350	0	0.00%
4-100-22200-5230	Telecommunications	255	198	240	240	0	0.00%
4-100-22200-5510	Mileage	369	363	730	730	0	0.00%
4-100-22200-5530	Food & Lodging	445	429	826	826	0	0.00%
4-100-22200-5540	Travel (Convention & Education)	275	275	750	750	0	0.00%
4-100-22200-5810	Dues & Association Membership	250	250	450	450	0	0.00%
Materials and Supplies:							
4-100-22200-6001	Office Supplies	433	1,186	283	283	0	0.00%
4-100-22200-6014	Operating Supplies	0	0	0	8,002	8,002	0.00%
TOTAL VICTIM-WITNESS:		91,189	86,343	98,299	98,287	-12	-0.01%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - LAW ENFORCEMENT (31200):							
Salaries & Wages:							
4-100-31200-1100	Salaries & Wages – Regular	2,846,635	3,349,045	3,743,700	3,970,518	226,818	6.06%
4-100-31200-1200	Salaries & Wages - Overtime	294,870	320,580	328,750	352,091	23,341	7.10%
4-100-31200-1201	Specialized Training Stipend	0	0	0	76,861	76,861	100.00%
4-100-31200-1204	Salaries & Wages Holiday	76,844	85,521	93,542	98,719	5,177	5.53%
4-100-31200-1300	Salaries & Wages - Part-Time	111,705	111,589	119,366	157,945	38,579	32.32%
4-100-31200-1700	Stipends - On-Call	26,908	20,122	32,186	33,152	966	3.00%
4-100-31200-1801	One Time Payment	0	0	0	0	0	0.00%
4-100-31200-1802	ARPA Comp Board Bonuses	147,000	0	0	0	0	0.00%
Employee Benefits:							
4-100-31200-2100	FICA/Medicare - Employer	252,732	281,465	301,087	330,165	29,078	9.66%
4-100-31200-2210	Virginia Retirement System	294,086	390,238	438,013	455,388	17,375	3.97%
4-100-31200-2215	Hybrid Premium	616	1,119	735	1,250	515	70.07%
4-100-31200-2310	Hospitalization Insurance	682,367	767,765	819,703	842,233	22,530	2.75%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2400	Group Life Insurance	15,270	18,120	20,216	20,967	751	3.71%
4-100-31200-2600	Unemployment Insurance	2,044	872	4,119	4,368	249	6.05%
4-100-31200-2700	Workers' Compensation Insurance	63,105	69,247	68,250	62,919	-5,331	-7.81%
4-100-31200-2810	Clothing Allowance - Investigations	13,200	12,100	17,600	19,200	1,600	9.09%
4-100-31200-2820	Tuition Reimbursement	0	6	3,000	7,200	4,200	140.00%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	42,975	37,379	25,000	25,000	0	0.00%
4-100-31200-2910	Bonus - LE Certified Deputies	0	0	0	0	0	100.00%
Contractual Services:							
4-100-31200-3110	Professional Health Services	3,786	7,411	14,980	17,580	2,600	17.36%
4-100-31200-3180	Contractual Services/Warrants	3,500	3,225	16,584	17,132	548	3.30%
4-100-31200-3310	Repairs & Maintenance	78,859	128,464	100,000	125,000	25,000	25.00%
4-100-31200-3320	Maintenance & Service Contract	287,293	424,799	526,500	518,600	-7,900	-1.50%
4-100-31200-3600	Advertising	277	3	500	650	150	30.00%
Other Charges:							
4-100-31200-5210	Postal Service	901	205	1,500	1,800	300	20.00%
4-100-31200-5230	Telecommunications	94,030	54,605	104,104	104,104	0	0.00%
4-100-31200-5305	Auto Insurance	37,777	44,196	45,000	45,900	900	2.00%
4-100-31200-5309	Inland Marine Insurance	1,127	1,716	100	102	2	2.00%
4-100-31200-5435	Rental Postage Meter/Scale	558	620	528	581	53	10.04%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-5510	Mileage	237	484	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	49,807	44,552	62,000	65,100	3,100	5.00%
4-100-31200-5540	Convention, Training, & Education	31,519	28,311	31,400	34,900	3,500	11.15%
4-100-31200-5550	Extradition of Prisoners	1,551	189	4,500	4,500	0	0.00%
4-100-31200-5810	Dues & Association Membership	6,036	4,146	6,100	9,660	3,560	58.36%
Materials and Supplies:							
4-100-31200-6001	Office Supplies	10,634	11,195	10,862	11,221	359	3.31%
4-100-31200-6002	Food Supplies/Food Service	0	0	0	2,500	2,500	100.00%
4-100-31200-6004	Medical Supplies	0	0	7,500	7,500	0	0.00%
4-100-31200-6008	Vehicles Supplies (Gas)	197,142	199,138	205,500	210,000	4,500	2.19%
4-100-31200-6009	Auto Repairs & Maintenance	922	1,695	2,500	2,500	0	0.00%
4-100-31200-6010	Police Supplies	115,732	139,247	155,000	167,165	12,165	7.85%
4-100-31200-6011	Uniforms and Wearing Apparel	11,094	20,528	22,600	23,350	750	3.32%
4-100-31200-6012	Books and Subscriptions	2,155	1,679	1,200	1,200	0	0.00%
4-100-31200-6030	Drug Dog	6,148	2,090	3,000	3,500	500	16.67%
Payment to Joint Operations:							
4-100-31200-7000	Training School	51,460	57,040	57,660	68,400	10,740	18.63%
4-100-31200-7001	Special Task Force	13,072	25,175	24,336	25,309	973	4.00%
4-100-31200-7002	Gang Grant	1,666	4,037	4,745	4,934	189	3.98%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-100-31200-8101	Machinery & Equipment - Replacement	14,850	42,785	0	18,421	18,421	100.00%
4-100-31200-8103	Communication Equipment	3,285	0	3,500	0	-3,500	-100.00%
4-100-31200-8105	Motor Vehicles & Equipment	851,767	706,885	350,409	490,936	140,527	40.10%
4-100-31200-8201	Machinery & Equipment - New	0	0	13,500	29,320	15,820	117.19%
4-100-31200-8202	Furniture & Fixtures	0	500	900	2,400	1,500	166.67%
4-100-31200-8204	Drug Dog Asset Purchase	0	0	12,500	0	-12,500	-100.00%
4-100-31200-8207	EDP Equipment	9,823	54,501	65,000	114,294	49,294	75.84%
4-100-31200-8214	Range Site Improvements	1,653	1,161	2,100	3,000	900	42.86%
4-100-31200-0001	Asset Sharing Expenditures	0	0	0	0	0	100.00%
<u>DMV Grant Program:</u>							
Salaries & Wages:							
4-100-31200-1201	Salaries & Wages- Overtime - DMV	6,183	4,644	13,300	13,300	0	0.00%
Employee Benefits:							
4-100-31200-2101	FICA/Medicare - Employer - DMV	455	345	1,017	1,017	0	0.04%
Materials and Supplies:							
4-100-31200-6010-009	Police Supplies - DMV Grant	0	0	9,875	9,875	0	0.00%
<u>Bulletproof Vest Program</u>							
Materials and Supplies:							
4-100-31200-6010-001	Police Supplies - Bulletproof Vest Grant	7,449	4,046	17,738	17,738	0	0.00%
<i>County of Shenandoah,</i>			84	FY2025 Adopted Budget			
<i>Virginia</i>							

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Forestry Grant Program:</u>							
Salaries & Wages:							
4-100-31200-1202	Salaries & Wages- Overtime - Forestry	2,990	3,867	5,280	5,280	0	0.00%
Employee Benefits:							
4-100-31200-2102	FICA/Medicare - Employer - Forestry	223	302	404	404	0	-0.02%
Materials and Supplies:							
4-100-31200-6010-004	Police Supplies - Project Lifesaver	835	21	5,392	5,392	0	0.00%
<u>Public Defender Fees:</u>							
Contractual Services:							
4-100-31200-3170-005	Professional Services - Public Defender	0	0	874	874	0	0.00%
<u>Leadership Camp Program:</u>							
Contractual Services:							
4-100-31200-3180-006	Contractual Services - Youth Camp	16,296	18,764	14,900	18,500	3,600	24.16%
Materials and Supplies:							
4-100-31200-6010-006	Police Supplies - Youth Camp	646	0	1,000	1,200	200	20.00%
<u>Project Backpack Program:</u>							
Materials and Supplies:							
4-100-31200-6010-008	Police Supplies - Project Backpack	2,645	598	10,150	10,150	0	0.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Town of Edinburg Law Enforcement Services:</u>							
Salaries & Wages:							
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	90,396	94,492	102,523	108,111	5,588	5.45%
4-100-31200-1200-010	Salaries & Wages - Overtime - EPD	7,244	4,068	0	0	0	0.00%
4-100-31200-1802-010	ARPA Comp Board Bonus	6,000	0	0	0	0	0.00%
Employee Benefits:							
4-100-31200-2100-010	FICA/Medicare - Employer - EPD	8,202	7,699	7,843	8,271	428	5.45%
4-100-31200-2210-010	Virginia Retirement System - EPD	9,377	10,989	11,996	12,465	469	3.91%
4-100-31200-2310-010	Hospitalization - EPD	17,196	18,569	18,324	22,680	4,356	23.77%
4-100-31200-2400-010	Group Life - EPD	487	510	554	583	29	5.27%
4-100-31200-2600-010	Unemployment - EPD	53	21	113	119	6	5.24%
4-100-31200-2700-010	Workers' Compensation - EPD	3,070	2,099	3,224	2,420	-804	-24.94%
<u>Town of Toms Brook Law Enforcement Services:</u>							
Salaries & Wages:							
4-100-31200-1100-013	Salaries & Wages – Regular - Toms Brook	0	7,345	47,458	51,976	4,518	9.52%
4-100-31200-1300-013	Salaries & Wages - Overtime - Toms Brook	8,517	5,505	0	0	0	0.00%
Employee Benefits:							
4-100-31200-2100-013	FICA/Medicare - Employer - Toms Brook	-32	482	3,631	3,976	345	9.51%
4-100-31200-2210-013	Virginia Retirement System - Toms Brook	0	854	5,552	5,993	440	7.93%

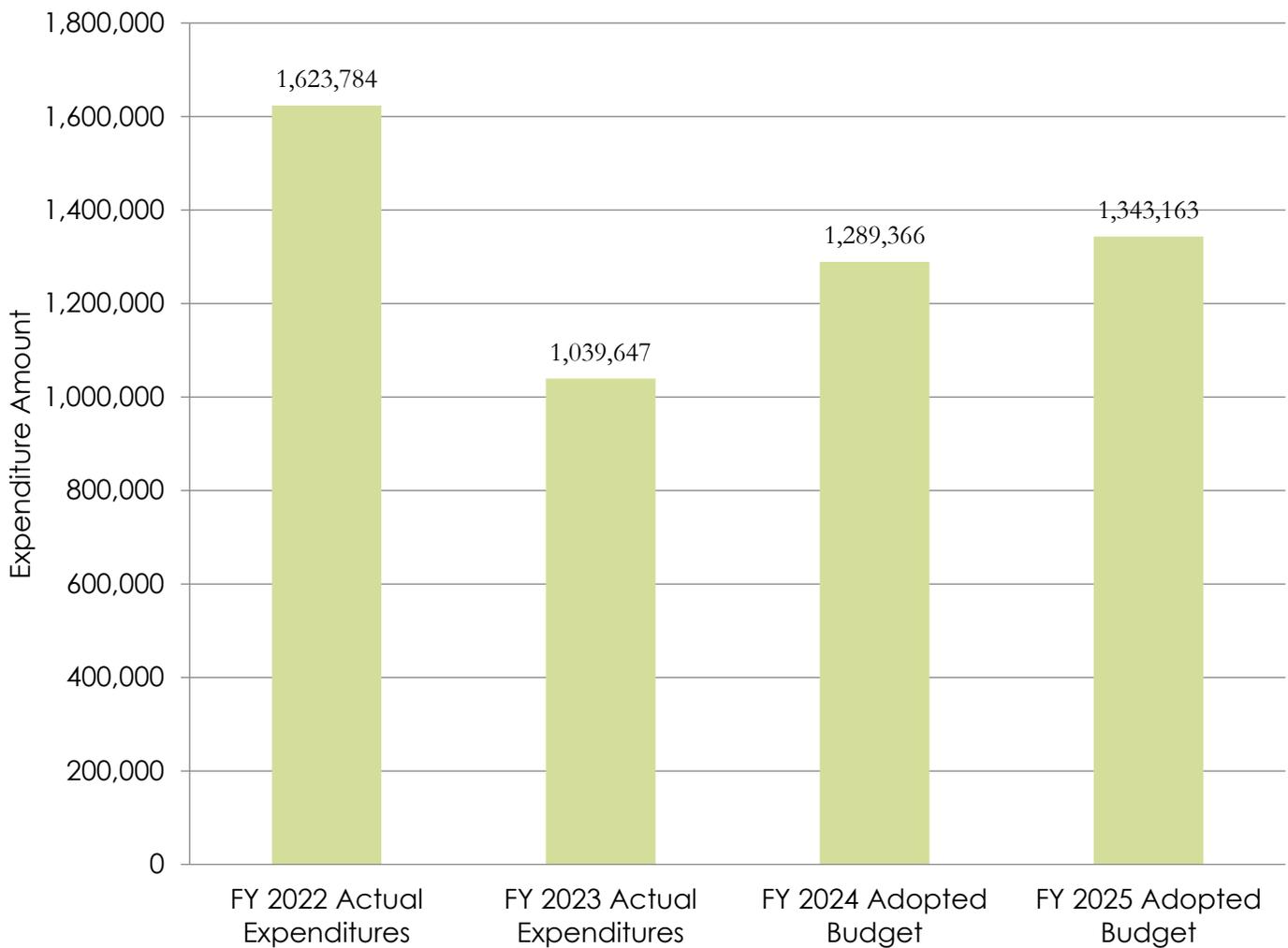
Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2310-013	Hospitalization - Toms Brook	0	3,351	10,589	22,979	12,391	117.02%
4-100-31200-2400-013	Group Life - Toms Brook	0	40	263	281	19	7.12%
4-100-31200-2600-013	Unemployment - Toms Brook	0	0	58	57	-1	-1.00%
4-100-31200-2700-013	Workers' Compensation - Toms Brook	0	0	998	0	-998	-100.00%
<u>DCJS - SRO Grant</u>							
Salaries & Wages:							
4-100-31200-1100-015	Salaries & Wages-Overtime - SRO	49,455	47,405	53,726	53,380	-346	-0.64%
Employee Benefits:							
4-100-31200-2100-015	FICA/Medicare - Employer - SRO Grant	4,752	3,749	4,110	4,085	-25	-0.62%
4-100-31200-2210-015	VRS - SRO Grant	5,143	5,858	6,286	5,976	-310	-4.92%
4-100-31200-2310-015	Hospitalization - SRO Grant	8,622	12,660	32,426	11,340	-21,086	-65.03%
4-100-31200-2400-015	Group Life - SRO Grant	267	272	290	288	-2	-0.64%
4-100-31200-2600-015	SRO - Unemployment	0	0	59	59	0	-0.66%
4-100-31200-2700-015	SRO - Worker's Compensation	0	0	1,134	1,344	210	18.52%
<u>ICAC Grant</u>							
Contractual Services:							
4-100-31200-3180-016	Contractual Services-Crimes Against Children	7,000	6,675	7,000	7,000	0	0.00%
TOTAL SHERIFF - LAW ENFORCEMENT:		7,022,487	7,740,983	8,270,961	8,997,648	726,688	8.79%

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

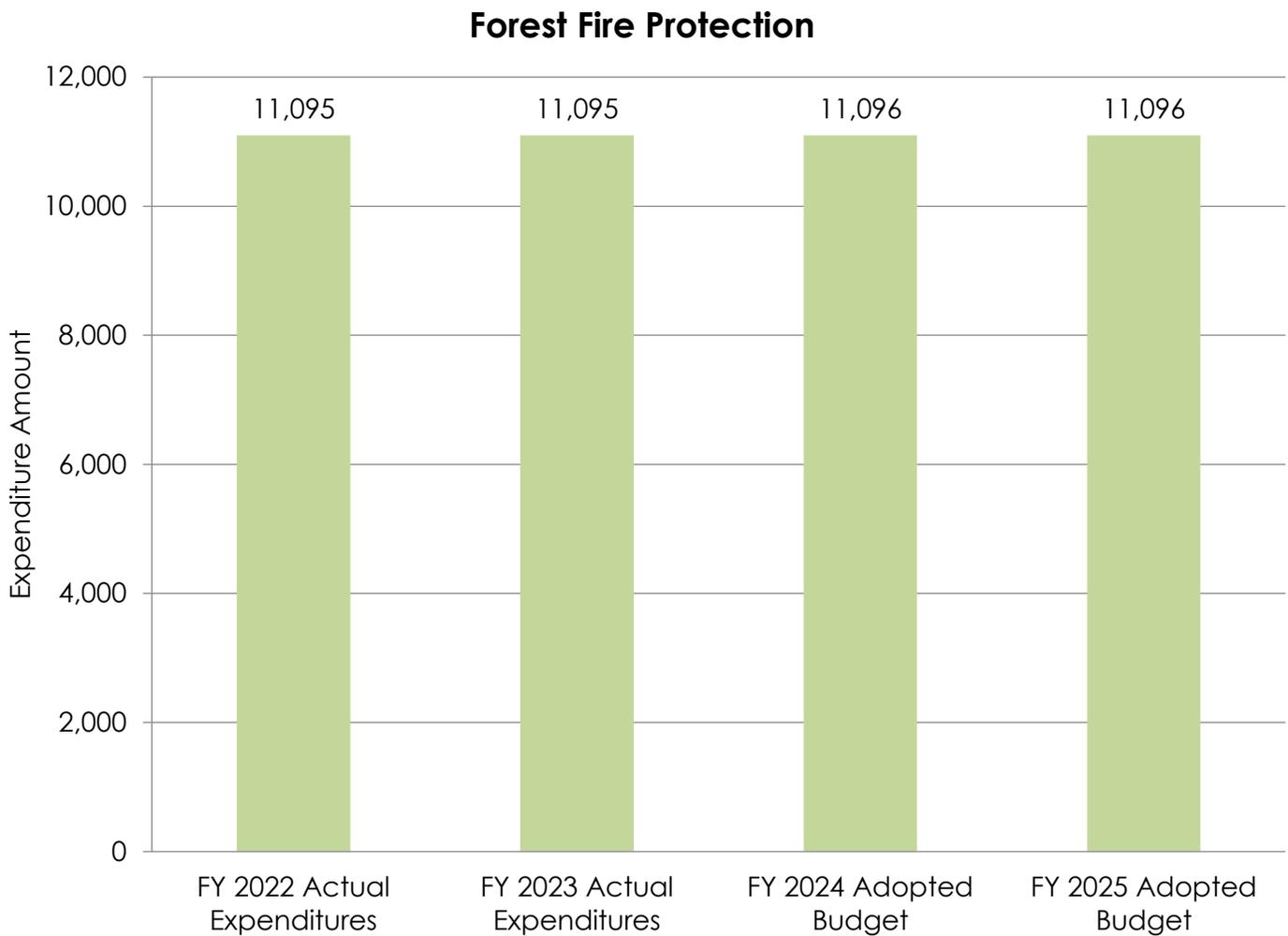
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER FIRE & RESCUE (32200):</u>							
Employee Benefits:							
4-100-32200-2510	Group Accident/Sickness Insurance	29,050	29,050	29,050	29,050	0	0.00%
4-100-32200-2700	Workers' Compensation Insurance	53,712	47,448	51,303	48,000	-3,303	-6.44%
Contractual Services:							
4-100-32200-3110	Professional Health Services	0	0	1,000	1,000	0	0.00%
4-100-32200-3180	Contractual Services	0	1,590	1,500	1,500	0	0.00%
4-100-32200-3310	Repairs & Maintenance	53,657	64,371	74,000	90,339	16,339	22.08%
4-100-32200-3320	Maintenance & Service Contracts	10,840	0	0	0	0	0.00%
Other Charges:							
4-100-32200-5230	Telecommunications	53	0	0	0	0	0.00%
4-100-32200-5308	General Liability Insurance	368,809	522	200,000	208,500	8,500	4.25%
4-100-32200-5540	Convention, Training, & Education	1,380	1,176	9,050	9,050	0	0.00%
4-100-32200-5640	Contributions	773,500	555,000	555,000	585,000	30,000	5.41%
4-100-32200-5641	State Fire Program Fund	101,426	103,215	103,215	104,250	1,035	1.00%
4-100-32200-5643	Four for Life Funds	52,000	51,216	52,000	32,009	-19,991	-38.44%
4-100-32200-5644	Lord Fairfax EMS Council	13,665	14,348	14,348	15,065	717	5.00%
4-100-32200-58XX	Volunteer Incentive Program (NEW)	0	0	0	30,000	30,000	100.00%

Volunteer Fire Department, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-32300-6002	Food Supplies	0	0	0	1,000	1,000	100.00%
4-100-32200-6008	Vehicles Supplies (Gas)	151,982	157,317	177,900	160,000	-17,900	-10.06%
4-100-32200-6009	Repairs and Maintenance Supplies	168	66	0	0	0	0.00%
4-100-32200-6011	Uniforms and Wearing Apparel	6,983	777	600	900	300	50.00%
4-100-32200-6012	Books & Supplies	0	6,970	12,000	15,000	3,000	25.00%
4-100-32200-6014	Operating Supplies	2,369	1,652	3,000	5,000	2,000	66.67%
Capital Outlay:							
4-100-32200-8101	Machinery and Equipment	4,189	4,929	5,400	7,500	2,100	38.89%
4-100-32200-8205	Computer Equipment & Hardware	0	0	0	0	0	0.00%
TOTAL VOLUNTEER FIRE & RESCUE:		1,623,784	1,039,647	1,289,366	1,343,163	53,797	4.17%

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.



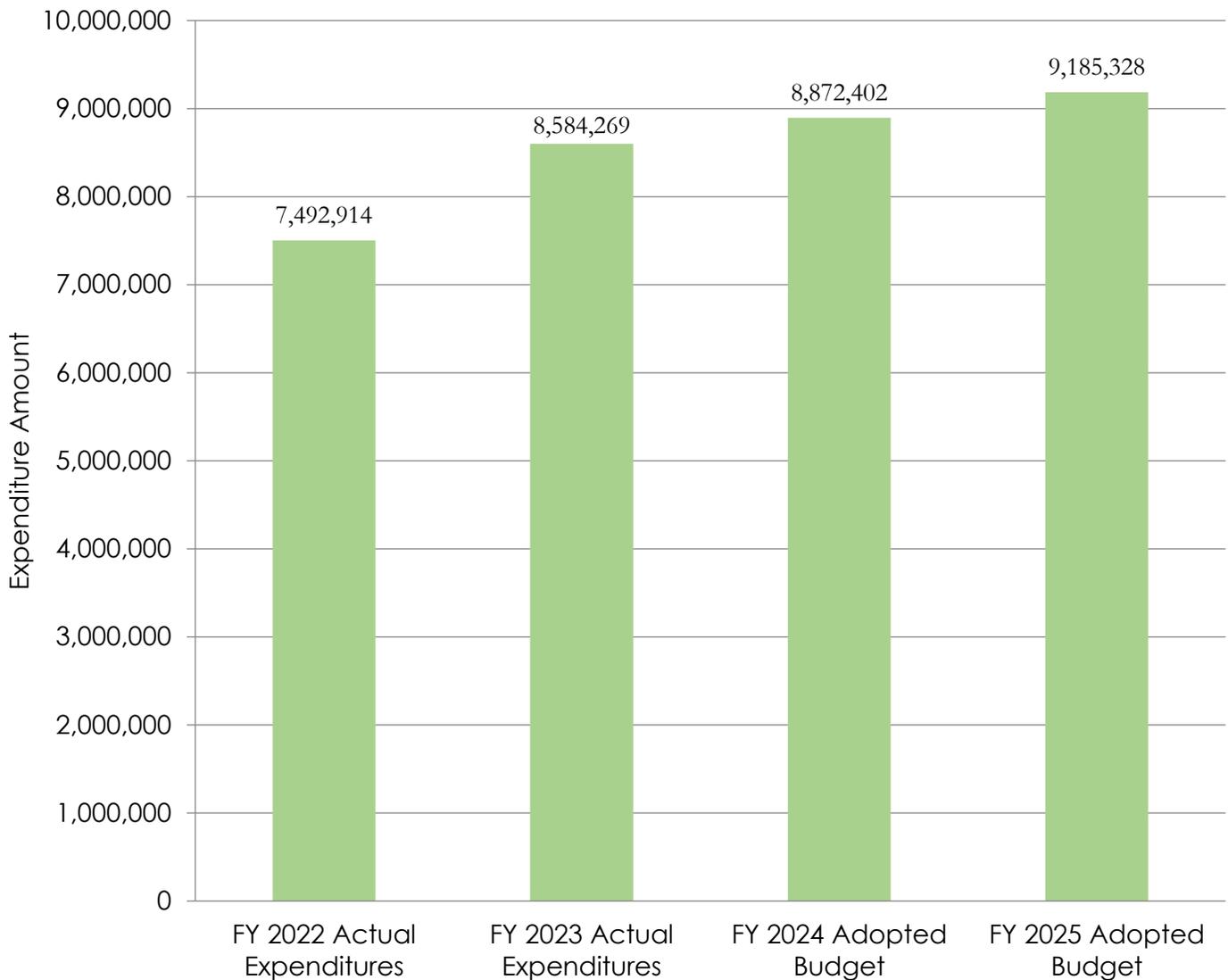
Forest Fire Protection Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FOREST FIRE EXTINCTION SERVICE (32400):</u>							
Other Charges:							
4-100-32400-5645	Support/State Forest Service	11,095	11,095	11,096	11,096	0	0.00%
TOTAL FOREST FIRE EXTINCTION:		11,095	11,095	11,096	11,096	0	0.00%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE/RESCUE (32500):</u>							
Salaries & Wages:							
4-100-32500-1100	Salaries & Wages – Regular	3,686,057	4,418,386	4,682,767	4,898,409	215,642	4.61%
4-100-32500-1100-001	Salaries & Wages - Stand-By Compensation	0	0	17,571	18,000	429	2.44%
4-100-32500-1200	Salaries & Wages – Overtime	1,013,740	1,013,013	819,000	824,985	5,985	0.73%
4-100-32500-1204	Salaries & Wages - Holiday Pay	12,868	219,746	207,077	234,510	27,433	13.25%
4-100-32500-1300	Salaries & Wages – Part-Time	8,341	11,793	22,878	20,000	-2,878	-12.58%
4-100-32500-1700	Stipend for Services	78,167	119,938	133,500	177,501	44,001	32.96%
4-100-32500-1801	One Time Payment	0	0	0	0	0	0.00%
4-100-32500-1802	ARPA Bonus	204,000	0	0	0	0	0.00%
4-100-32500-18XX	ALS Provider Retention Program	0	0	0	15,000	15,000	100.00%
Employee Benefits:							
4-100-32500-2100	FICA/Medicare - Employer	370,557	421,739	403,771	390,970	-12,801	-3.17%
4-100-32500-2210	Virginia Retirement System	381,589	512,342	541,120	567,287	26,167	4.84%
4-100-32500-2215	Hybrid STD/LTD Premium	313	416	525	550	25	4.76%

PUBLIC SAFETY
GENERAL FUND

Fire And Rescue, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-2310	Hospitalization Insurance	862,992	968,096	1,121,386	1,086,652	-34,734	-3.10%
4-100-32500-2400	Group Life Insurance	19,814	23,788	25,287	26,448	1,161	4.59%
4-100-32500-2500	VRS Health Insurance Credit	3,282	2,616	3,446	2,029	-1,417	-41.12%
4-100-32500-2600	Unemployment Insurance	2,398	1,164	5,151	5,392	241	4.68%
4-100-32500-2700	Workers' Compensation Insurance	113,738	137,099	119,424	126,846	7,422	6.21%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	103,883	23,724	0	0	0	0.00%
Contractual Services:							
4-100-32500-3110	Professional Health Services	35,131	29,649	45,000	52,775	7,775	17.28%
4-100-32500-3150	Professional Services	0	24,120	33,000	35,000	2,000	6.06%
4-100-32500-3310	Repairs & Maintenance	75,188	52,841	27,000	27,000	0	0.00%
4-100-32500-3320	Maintenance & Service Contract	49,219	115,706	67,784	70,248	2,464	3.64%
4-100-32500-3500	Printing	729	1,860	2,000	2,500	500	25.00%
Other Charges:							
4-100-32500-5210	Postal Service	369	163	300	300	0	0.00%
4-100-32500-5230	Telecommunications	11,125	10,061	14,000	14,000	0	0.00%
4-100-32500-5305	Auto Insurance	9,046	11,369	9,500	9,690	190	2.00%
4-100-32500-5309	Contractor Equipment Insurance	87	126	200	204	4	2.00%
4-100-32500-5410	Lease/Purchase of Equipment	0	0	0	0	0	0.00%

County of Shenandoah,
Virginia

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FY2025 Adopted Budget

PUBLIC SAFETY
GENERAL FUND

Fire And Rescue, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-5510	Mileage	99	804	200	750	550	275.00%
4-100-32500-5530	Food & Lodging	12,690	2,544	14,000	14,000	0	0.00%
4-100-32500-5540	Convention, Training, & Education	16,328	23,054	37,000	49,925	12,925	34.93%
4-100-32500-5810	Dues & Association Membership	1,447	1,307	1,833	1,608	-225	-12.27%
Materials and Supplies:							
4-100-32500-6001	Office Supplies	3,604	3,468	4,000	4,000	0	0.00%
4-100-32500-6002	Food Supplies	841	1,020	1,000	1,500	500	50.00%
4-100-32500-6004	Medical & Lab Supplies	61,288	63,264	62,500	62,500	0	0.00%
4-100-32500-6008	Vehicles Supplies (Gas)	55,039	57,152	58,000	60,000	2,000	3.45%
4-100-32500-6009	Auto Repairs & Maintenance	2,664	4,279	12,000	12,000	0	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	43,564	80,697	128,225	128,900	675	0.53%
4-100-32500-6012	Books & Supplies	3,000	1,910	3,000	20,240	17,240	574.67%
4-100-32500-6014	Operating Supplies	8,218	14,956	23,500	27,000	3,500	14.89%
4-100-32500-6014-011	Operating Supplies-Community Grant	0	0	0	0	0	0.00%
4-100-32500-6099	Fire Marshall Operating Supplies	6,526	8,426	8,000	8,000	0	0.00%

County of Shenandoah,
Virginia

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FY2025 Adopted Budget

Fire And Rescue, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-100-32500-8101	Machinery and Equipment	59,448	0	57,440	125,000	67,560	117.62%
4-100-32500-8102	Furniture and Fixtures	0	0	0	0	0	100.00%
4-100-32500-8105	Motor Vehicles and Equipment	0	11,319	121,000	0	-121,000	-100.00%
4-100-32500-8108	Motor Vehicle Replacement	146,334	97,952	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	0	69,070	15,508	13,100	-2,408	-15.53%
<u>Local Emergency Management Program Grant (LEMPG):</u>							
Other Charges:							
4-100-32500-1700-001	Stipends	5,000	5,000	6,000	6,000	0	0.00%
4-100-32500-5230-001	Telecommunications -LEMPG	5,747	2,700	4,500	4,500	0	0.00%
4-100-32500-5530-001	Food & Lodging - LEMPG	540	0	1,000	1,000	0	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	325	0	1,000	1,000	0	0.00%
Materials and Supplies:							
4-100-32500-6001-001	Office Supplies - LEMPG	209	710	0	0	0	0.00%
4-100-32500-6014-001	Operating Supplies - LEMPG	11,838	14,885	11,009	11,009	0	0.00%

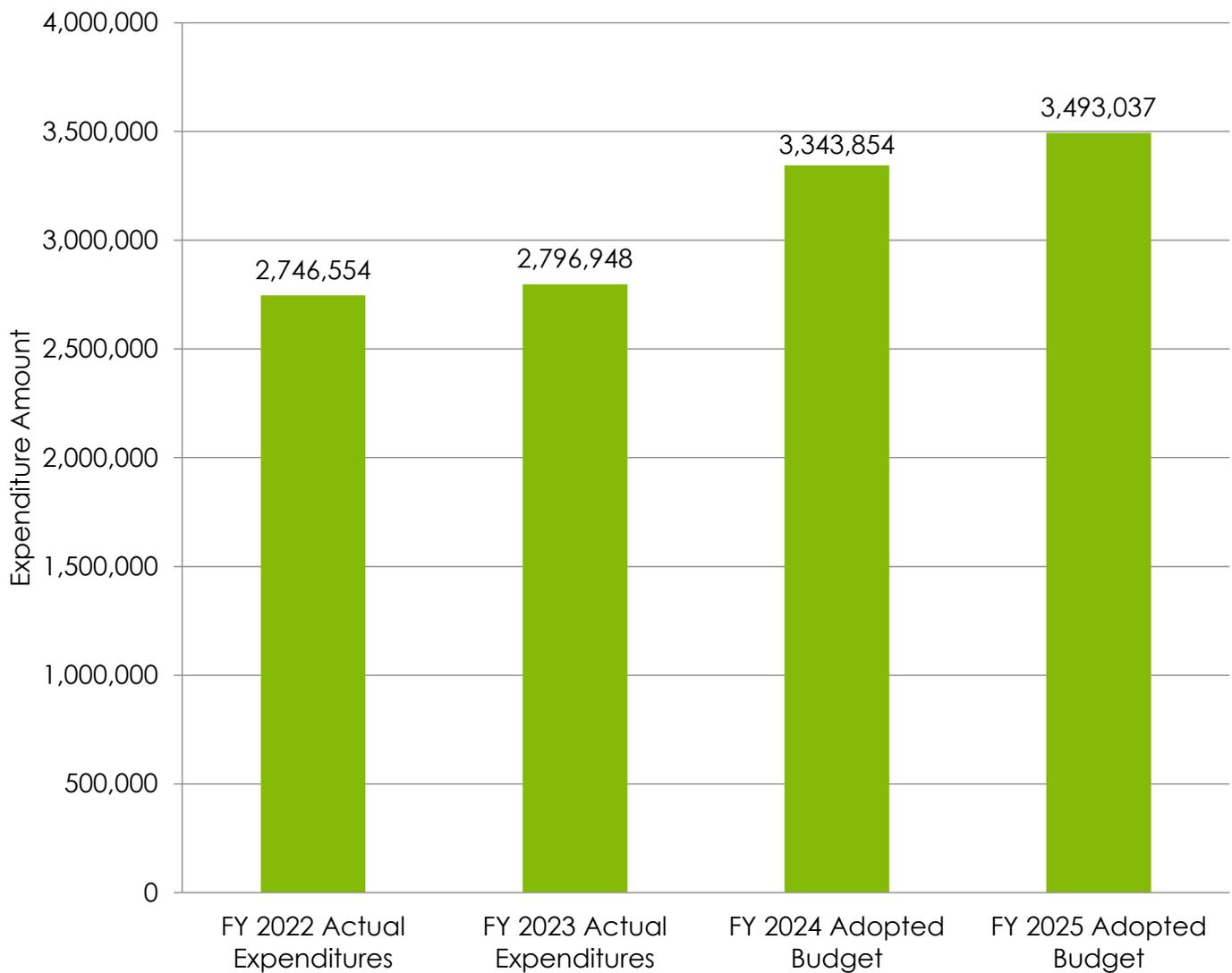
Fire And Rescue, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Grants:							
4-100-32500-3150-012	Professional Srvcs. - VFCA Safer Grant	3,500	0	0	0	0	0.00%
4-100-32500-6013-010	Other Operating Supplies - CPSC	1,280	0	0	0	0	0.00%
4-100-32500-6014-011	Other Operating Supplies - Walmart Grant	0	0	0	0	0	0.00%
4-100-32500-6014-061	Other Operating Supplies - VDEM SHSP Grant	755	0	0	0	0	0.00%
TOTAL FIRE/RESCUE:		7,492,914	8,584,269	8,872,402	9,185,328	285,926	3.22%

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



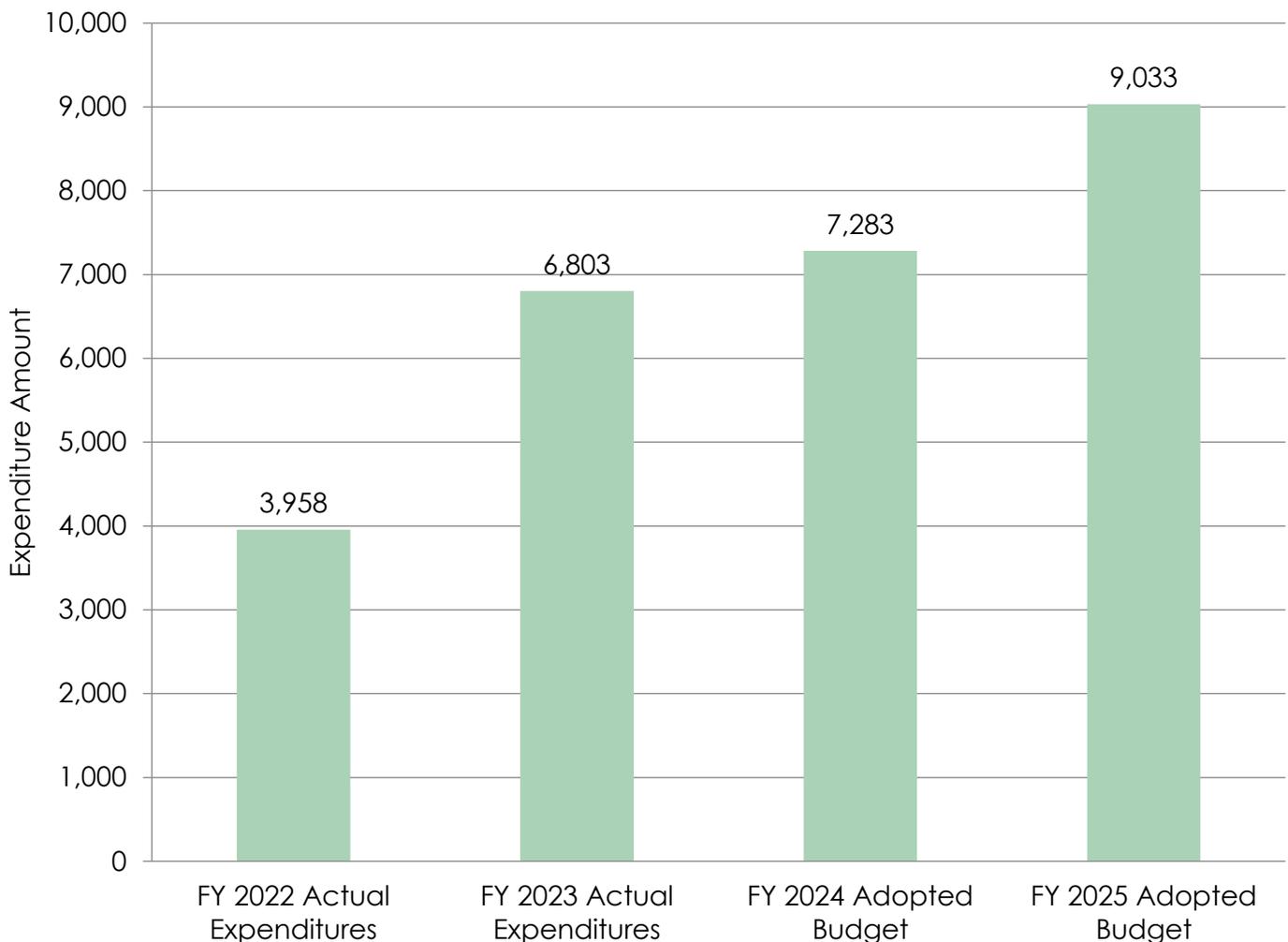
Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ADULT CORRECTIONS & DETENTION (33100):							
4-100-33100-5851	Contribution to RSW Regional Jail	2,746,554	2,796,948	3,343,854	3,493,037	149,183	4.46%
TOTAL ADULT CORRECTIONS & DETENTION:		2,746,554	2,796,948	3,343,854	3,493,037	149,183	4.46%

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



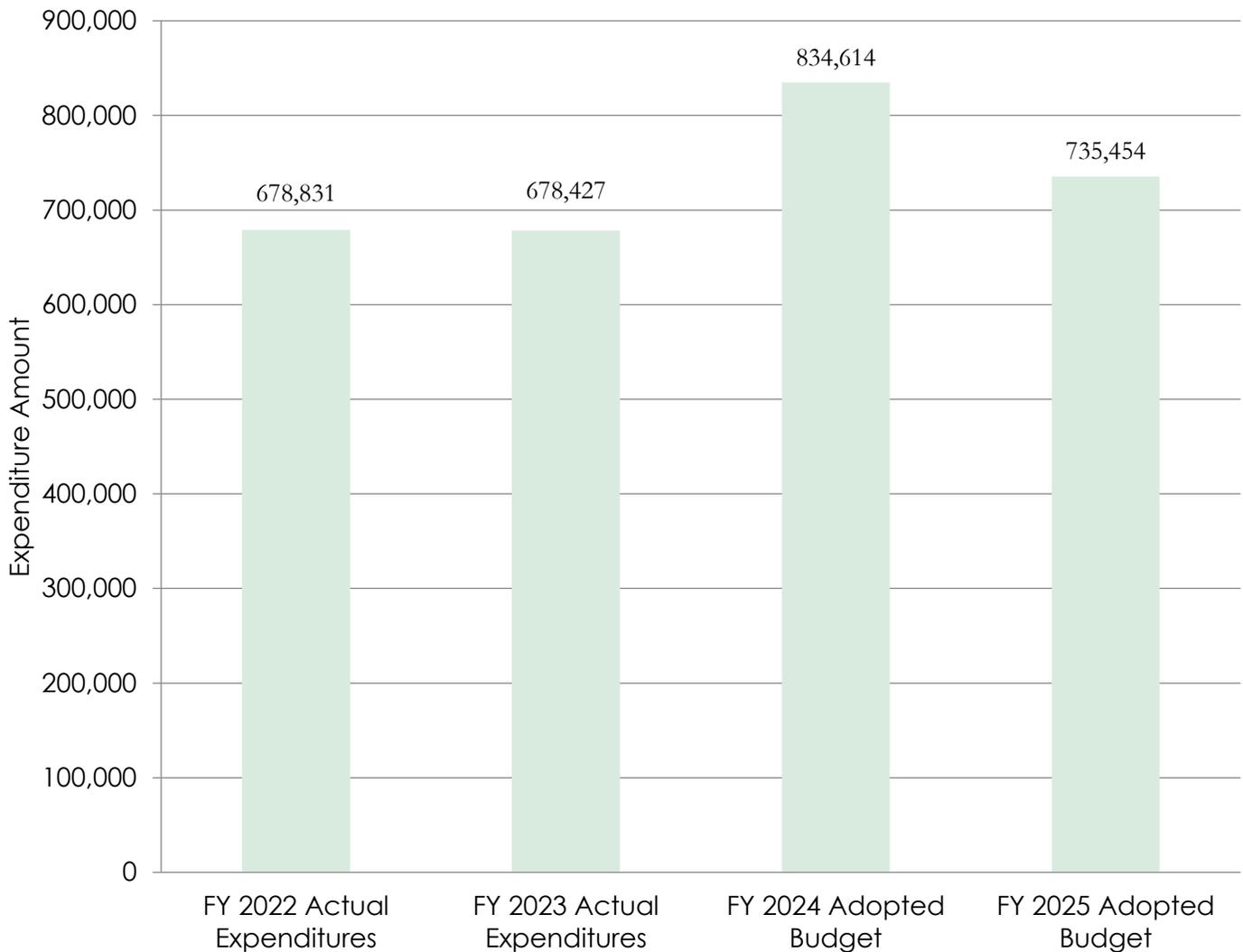
Processing Center Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PROCESSING CENTER (33200):							
Contractual Services:							
4-100-33200-3180	Contractual Services	0	0	0	0	0	0.00%
4-100-33200-3310	Repair & Maintenance Services	0	0	100	100	0	0.00%
4-100-33200-3320	Maintenance & Service Contracts	2,318	4,103	5,383	5,383	0	0.00%
Other Charges:							
4-100-33200-5130	Water & Sewer	991	2,100	1,000	2,750	1,750	175.00%
4-100-33200-5230	Telecommunications	649	600	700	700	0	0.00%
Materials and Supplies:							
4-100-33200-6007	Repair & Maintenance Supplies	0	0	100	100	0	0.00%
TOTAL PROCESSING CENTER:		3,958	6,803	7,283	9,033	1,750	24.03%

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



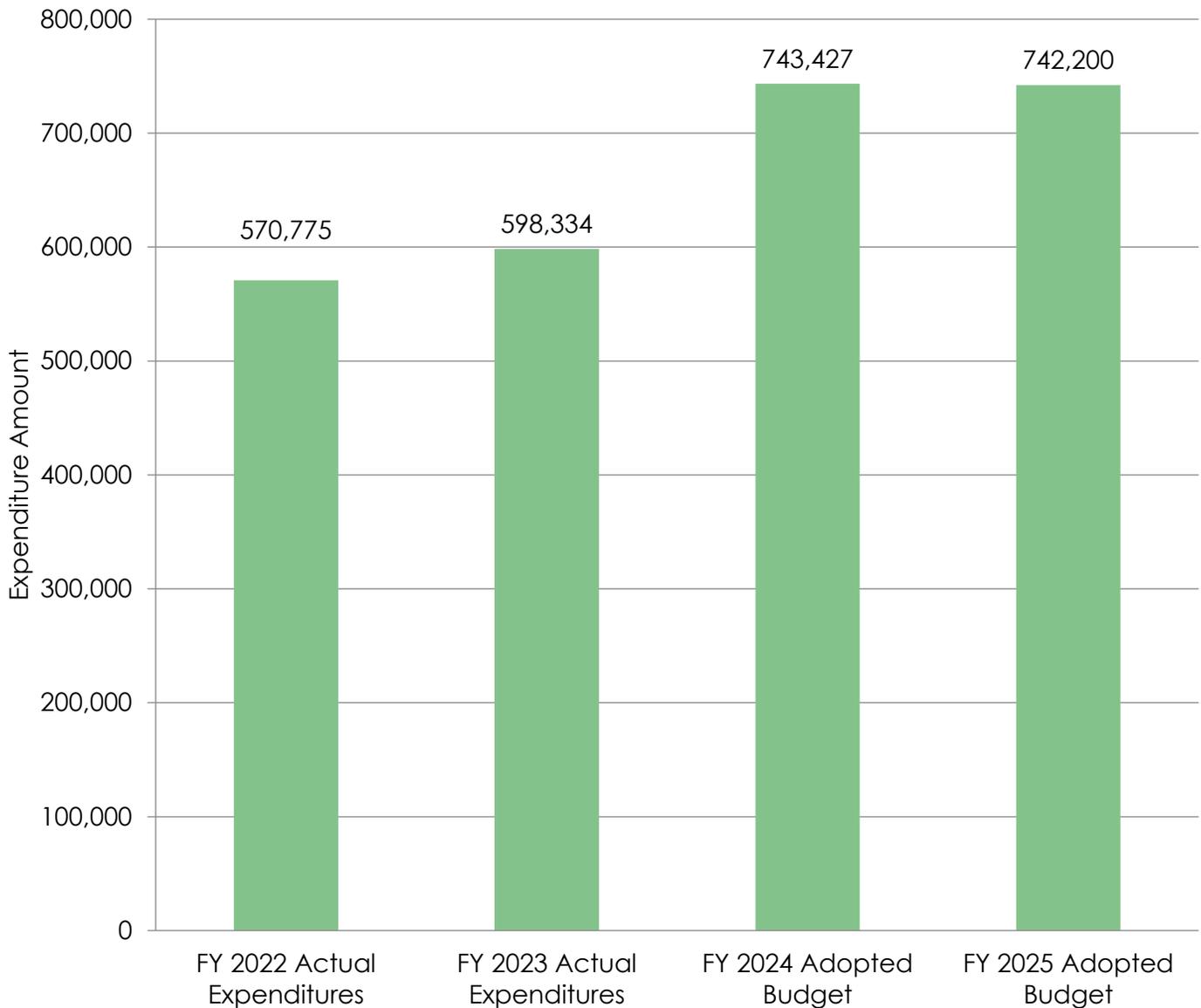
Juvenile Probation Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUVENILE PROBATION & DETENTION (33300):</u>							
Other Charges:							
4-100-33300-5230	Telecommunications	1,526	2,446	2,500	3,000	500	20.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	646,566	643,952	796,310	696,250	-100,060	-12.57%
Materials and Supplies:							
4-100-33300-6001	Office Supplies	90	0	300	500	200	66.67%
4-100-33300-6004	Medical & Laboratory Supplies	0	0	2,000	2,000	0	0.00%
4-100-33300-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
<u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u>							
Contractual Services:							
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	27,443	29,255	31,204	31,204	0	0.00%
Other Charges:							
4-100-33300-5230-001	Telecommunications -VJCCCA	2,375	2,291	2,300	2,300	0	0.00%
Materials and Supplies:							
4-100-33300-6001-001	Office Supplies - VJCCCA	0	273	0	0	0	0.00%
4-100-33300-8202-001	Furniture & Supplies - VJCCA	831	210	0	200	200	0.00%
TOTAL JUVENILE PROBATION & DETENTION:		678,831	678,427	834,614	735,454	-99,160	-11.88%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BUILDING INSPECTIONS (34410):							
Salaries & Wages:							
4-100-34410-1100	Salaries & Wages – Regular	360,779	397,803	430,637	448,975	18,338	4.26%
4-100-34410-1700	Stipends	2,292	0	1,300	0	-1,300	-100.00%
4-100-34410-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-34410-2100	FICA/Medicare - Employer	26,620	29,232	32,944	34,347	1,403	4.26%
4-100-34410-2210	Virginia Retirement System	37,341	46,255	50,083	51,497	1,414	2.82%
4-100-34410-2215	Hybrid STD/LTD Premium	1,747	1,932	1,050	2,250	1,200	114.29%
4-100-34410-2310	Hospitalization Insurance	71,210	75,883	122,403	95,178	-27,225	-22.24%
4-100-34410-2400	Group Life Insurance	1,939	2,148	2,325	2,425	100	4.30%
4-100-34410-2500	VRS Health Insurance Credit	323	239	368	270	-98	-26.63%
4-100-34410-2600	Unemployment Insurance	298	107	474	493	19	4.01%
4-100-34410-2700	Workers' Compensation Insurance	4,006	4,420	6,563	4,241	-2,322	-35.37%
4-100-34410-2900	Accrued Annual and Sick Leave	0	2,760	24,970	24,500	-470	-1.88%

Building Inspections, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-34410-3150	Professional Services	0	0	0	0	0	0.00%
4-100-34410-3310	Repairs and Maintenance	392	3,152	2,000	1,200	-800	-40.00%
4-100-34410-3320	Maintenance & Service Contract	6,699	6,921	6,500	6,500	0	0.00%
4-100-34410-3500	Printing	150	94	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	160	160	0	0.00%
Other Charges:							
4-100-34410-5210	Postal Service	437	448	1,000	1,000	0	0.00%
4-100-34410-5230	Telecommunications	3,742	2,589	3,000	3,000	0	0.00%
4-100-34410-5305	Auto Insurance	2,518	2,543	3,200	3,264	64	2.00%
4-100-34410-5510	Mileage	314	472	650	650	0	0.00%
4-100-34410-5530	Food & Lodging	452	638	1,000	1,500	500	50.00%
4-100-34410-5540	Convention, Training, & Education	3,451	4,451	5,000	5,000	0	0.00%
4-100-34410-5810	Dues & Association Membership	530	370	400	400	0	0.00%
Materials and Supplies:							
4-100-34410-6001	Office Supplies	3,853	3,277	2,500	3,700	1,200	48.00%
4-100-34410-6008	Vehicles Supplies (Gas)	10,862	10,793	11,000	11,000	0	0.00%
4-100-34410-6009	Auto Repairs & Maintenance	0	5	1,000	1,000	0	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	823	843	1,000	1,750	750	75.00%

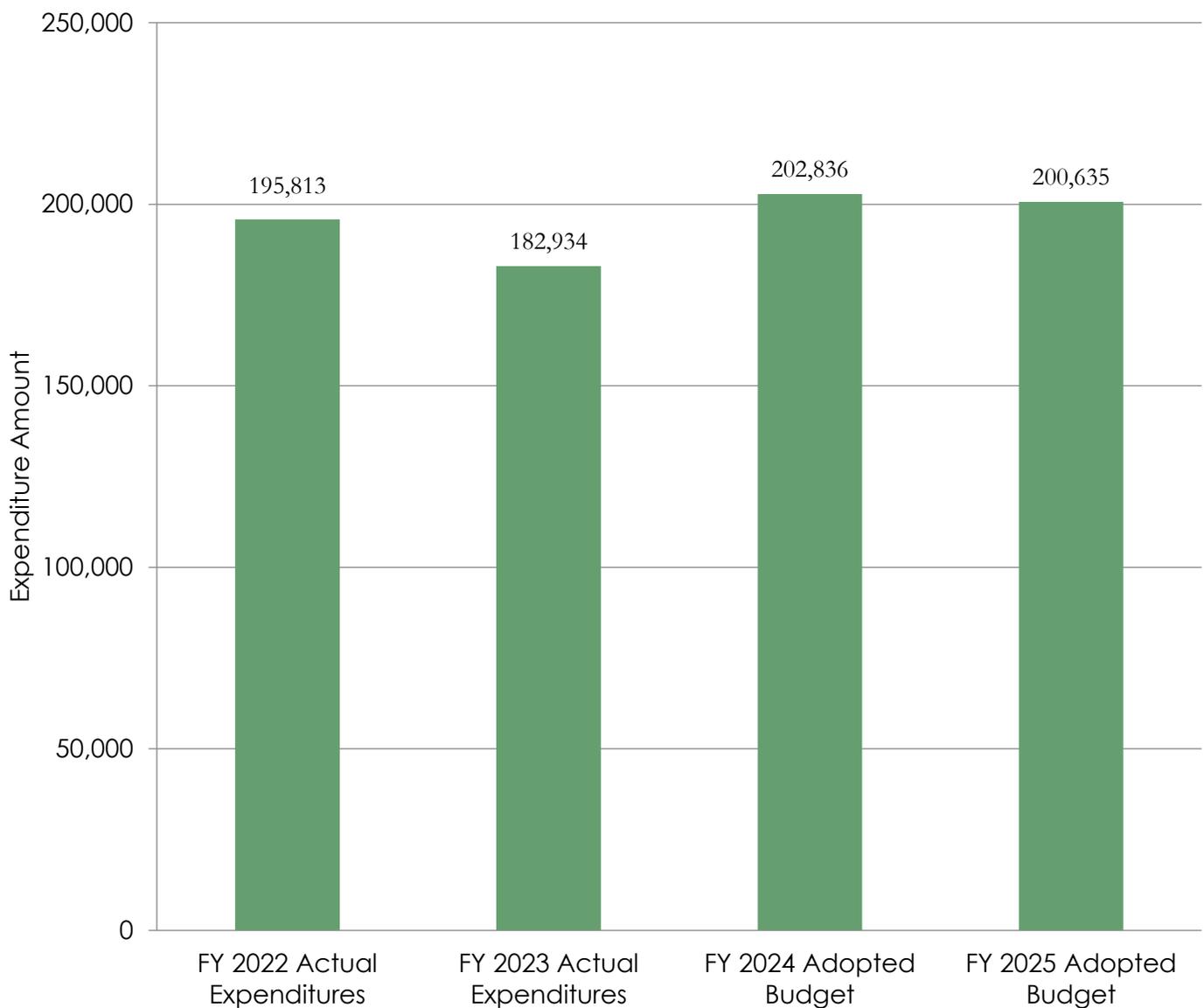
Building Inspections, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-6012	Books & Subscriptions	287	0	1,000	1,000	0	0.00%
4-100-34410-6014	Operating Supplies	67	27	500	500	0	0.00%
4-100-34410-6015	Code Books	0	0	0	0	0	0.00%
4-100-34410-6045	Code Books for Resale	0	0	0	0	0	0.00%
Capital Outlay:							
4-100-34410-8105	Vehicle (Code Enforcement)	0	0	30,000	35,000	5,000	16.67%
4-100-34410-8108	Motor Vehicle	29,613	0	0	0	0	0.00%
4-100-34410-8201	Furniture and Fixtures- Replacement	0	0	0	0	0	0.00%
4-100-34410-8202	Furniture and Fixtures - New	28	932	0	1,000	1,000	100.00%
4-100-34410-8205	Machinery and Equipment (New)	0	0	0	0	0	0.00%
4-100-34410-8207	EDP Equipment	0	0	0	0	0	0.00%
TOTAL BUILDING INSPECTIONS:		570,775	598,334	743,427	742,200	-1,227	-0.16%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ANIMAL CONTROL (35100):							
Salaries & Wages:							
4-100-35100-1100	Salaries & Wages – Regular	91,311	102,835	106,441	110,754	4,313	4.05%
4-100-35100-1700	Stipends - On-Call	850	608	8,804	8,804	0	0.00%
4-100-35100-1801	One Time Payment	0	0	0	0	0	0.00%
4-100-35100-1802	ARPA Comp Board Bonus	6,000	0	0	0	0	0.00%
Employee Benefits:							
4-100-35100-2100	FICA/Medicare - Employer Virginia	8,693	9,134	8,143	8,473	330	4.05%
4-100-35100-2210	Retirement System	9,496	11,960	12,454	12,703	249	2.00%
4-100-35100-2310	Hospitalization Insurance	17,244	18,888	20,441	9,660	-10,781	-52.74%
4-100-35100-2400	Group Life Insurance	493	555	575	598	23	4.00%
4-100-35100-2600	Unemployment Insurance	53	21	117	123	6	5.13%
4-100-35100-2700	Workers' Compensation Insurance	1,006	1,175	1,155	1,094	-61	-5.25%
4-100-35100-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0.00%
Contractual Services:							
4-100-35100-3110	Professional Health Services	997	50	2,500	2,500	0	0.00%
4-100-35100-3310	Repairs and Maintenance	1,912	6,880	4,812	4,812	0	0.00%
4-100-35100-3320	Maintenance & Service Contract	2,234	6,161	6,000	6,000	0	0.00%

Animal Control, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-35100-3600	Advertising	127	299	600	600	0	0.00%
4-100-35100-5230	Telecommunications	1,377	1,558	2,936	3,070	134	4.56%
4-100-35100-5305	Auto Insurance	1,007	1,017	1,200	1,224	24	2.00%
4-100-35100-5540	Convention, Training, & Education	2,590	0	2,400	3,000	600	25.00%
4-100-35100-5810	Dues and Memberships	0	0	195	485	290	148.72%
4-100-35100-5820	Claims/Seized Animal Care	0	750	1,000	1,000	0	0.00%
Materials and Supplies:							
4-100-35100-6008	Vehicles Supplies (Gas)	12,280	10,941	12,000	13,992	1,992	16.60%
4-100-35100-6009	Auto Repairs & Maintenance	34	6,754	243	243	0	0.00%
4-100-35100-6010	Police Supplies	3,173	580	3,200	3,200	0	0.00%
4-100-35100-6011	Uniforms and Wearing Apparel	75	1,286	1,300	1,600	300	23.08%
4-100-35100-6033	Dog Tags	1,130	1,446	1,120	1,500	380	33.93%
4-100-35100-6099	Dog Warden Supplies	1,145	34	5,200	5,200	0	0.00%
Capital Outlay:							
4-100-35100-8105	Vehicle (Animal Control)	0	0	0	0	0	0.00%
<u>Tracey Webb Grant</u>							
Contractual Services:							
4-100-35100-3320-001	Maintenance & Service Contract	17	0	0	0	0	0.00%

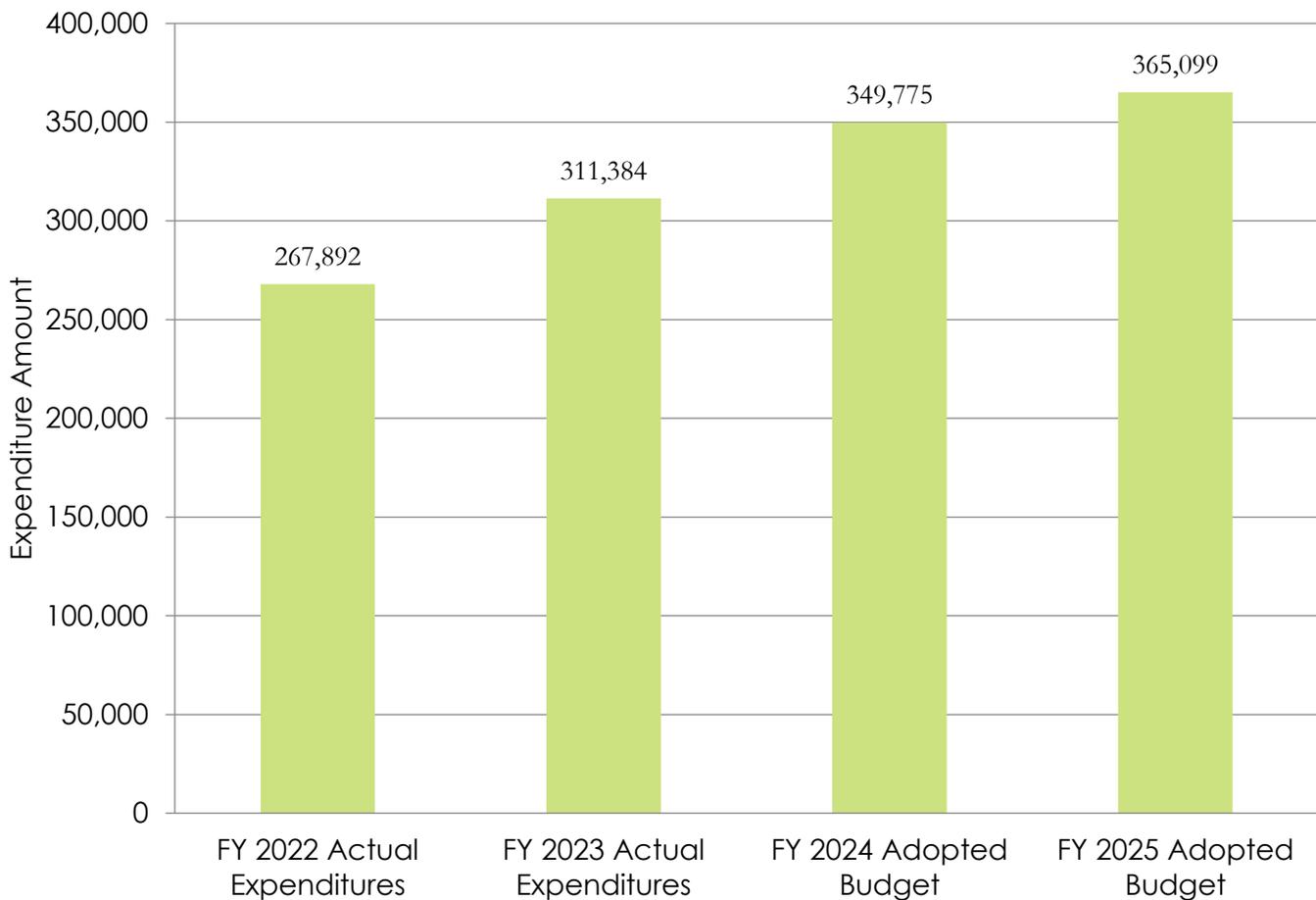
Animal Control, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35100-6010-001	Police Supplies	0	0	0	0	0	0.00%
Machinery & Equipment:							
4-100-35100-8107-001	Machinery and Equipment	32,568	0	0	0	0	0.00%
TOTAL ANIMAL CONTROL:		195,813	182,934	202,836	200,635	-2,201	-1.08%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ANIMAL SHELTER (35200):							
Salaries & Wages:							
4-100-35200-1100	Salaries & Wages – Regular	130,682	161,728	172,952	181,703	8,751	5.06%
4-100-35200-1300	Salaries & Wages – Part-Time	23,479	22,974	28,298	28,287	-11	-0.04%
4-100-35200-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-35200-2100	FICA/Medicare - Employer	11,737	13,964	15,396	16,175	779	5.06%
4-100-35200-2210	Virginia Retirement System	13,585	18,824	20,505	20,841	336	1.64%
4-100-35200-2215	Hybrid STD/LTD Premium	244	330	315	350	35	11.11%
4-100-35200-2310	Hospitalization Insurance	32,349	37,776	31,217	42,000	10,783	34.54%
4-100-35200-2400	Group Life Insurance	705	874	934	981	47	5.03%
4-100-35200-2500	VRS Health Insurance Credit	118	97	150	109	-41	-27.33%
4-100-35200-2600	Unemployment Insurance	179	83	190	200	10	5.26%
4-100-35200-2700	Workers' Compensation Insurance	1,841	1,863	1,933	1,955	22	1.11%
4-100-35200-2900	Accrued Annual & Sick Leave	1,613	0	0	0	0	0.00%

Animal Shelter, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Professional Services							
4-100-35200-3110	Medical	181	0	0	0	0	0.00%
Contractual Services:							
4-100-35200-3310	Repairs & Maintenance	1,212	855	1,600	1,600	0	0.00%
4-100-35200-3320	Maintenance & Service Contract	498	537	1,900	1,980	80	4.21%
4-100-35200-3500	Printing	164	718	750	1,000	250	33.33%
4-100-35200-3600	Advertising	0	0	50	50	0	0.00%
Other Charges:							
4-100-35200-5110	Electrical Services	6,501	6,850	10,000	10,000	0	0.00%
4-100-35200-5120	Heating Services	2,461	1,606	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	0	0	400	500	100	25.00%
4-100-35200-5210	Postal Service	122	130	100	100	0	0.00%
4-100-35200-5230	Telecommunications	6,262	4,824	6,300	2,400	-3,900	-61.90%
4-100-35200-5305	Auto Insurance	504	509	600	612	12	2.00%
4-100-35200-5510	Mileage	0	0	50	100	50	100.00%
4-100-35200-5540	Convention, Training, & Education	0	0	400	500	100	25.00%
4-100-35200-5610	Payment to Health Department	696	0	1,000	1,000	0	0.00%
4-100-35200-5810	Dues & Association Membership	0	0	160	188	28	17.50%

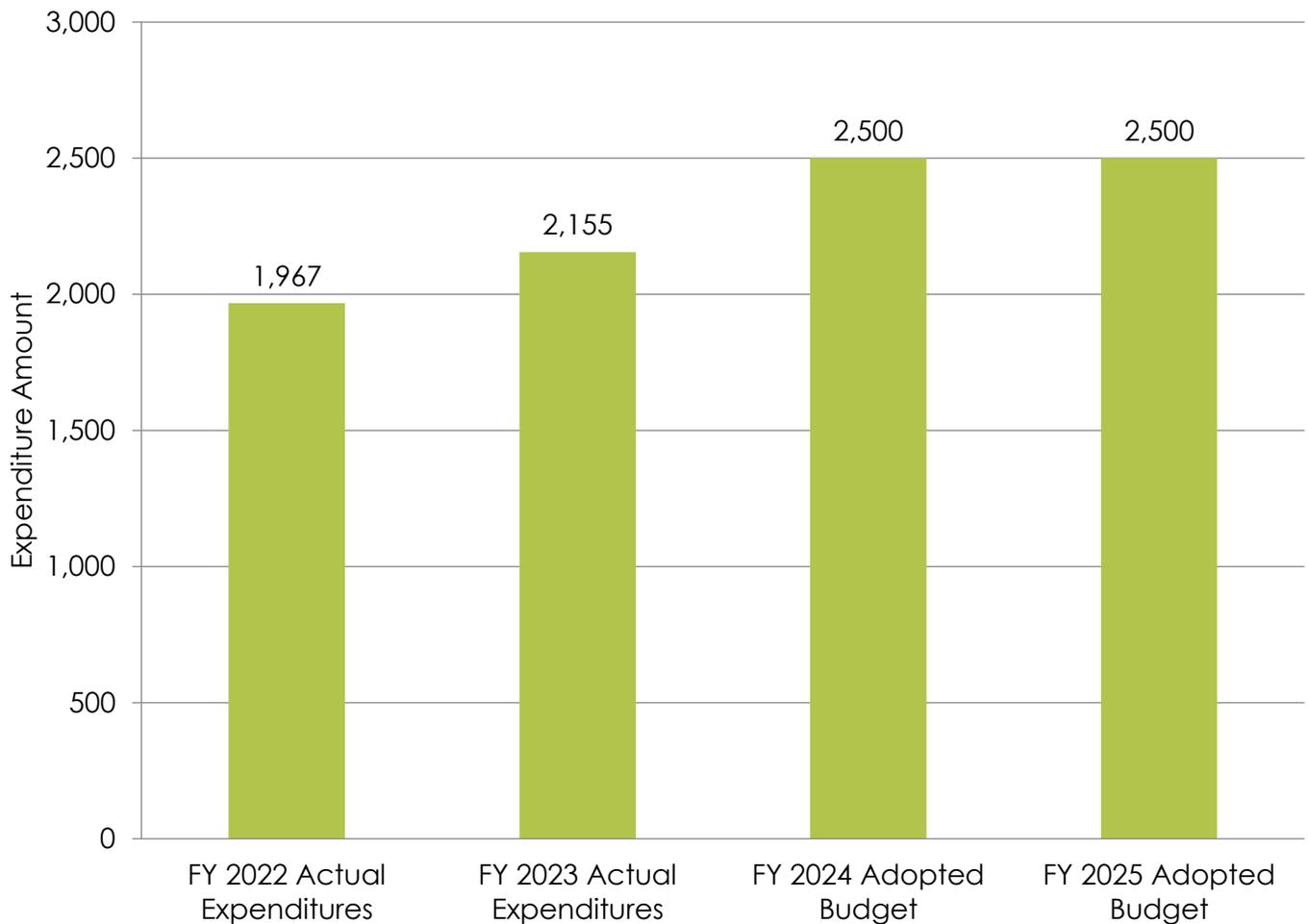
Animal Shelter, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35200-6001	Office Supplies	2,906	482	2,050	2,100	50	2.44%
4-100-35200-6004	Medical & Lab Supplies	6,645	6,078	14,235	18,378	4,143	29.10%
4-100-35200-6005	Laundry/Housekeeping Services	1,828	1,834	5,700	6,190	490	8.60%
4-100-35200-6007	Repairs & Maintenance Supplies	0	15	300	300	0	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	575	568	600	600	0	0.00%
4-100-35200-6009	Auto Repairs & Maintenance	0	0	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	811	969	1,100	1,100	0	0.00%
4-100-35200-6014	Operating Supplies	4,983	5,281	2,840	7,000	4,160	146.48%
4-100-35200-6030	Dog and Cat Food	0	35	250	300	50	20.00%
4-100-35200-6099	Spay & Neuter	15,009	21,578	10,000	10,000	0	0.00%
Capital Outlay:							
4-100-35200-8101	Machinery and Equipment	0	0	10,000	0	-10,000	-100.00%
4-100-35200-8102	Furniture and Fixtures	0	0	4,000	3,000	-1,000	-25.00%
4-100-35200-8107	EDP Equipment	0	0	0	0	0	0.00%
TOTAL ANIMAL SHELTER:		267,892	311,384	349,775	365,099	15,324	4.38%

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



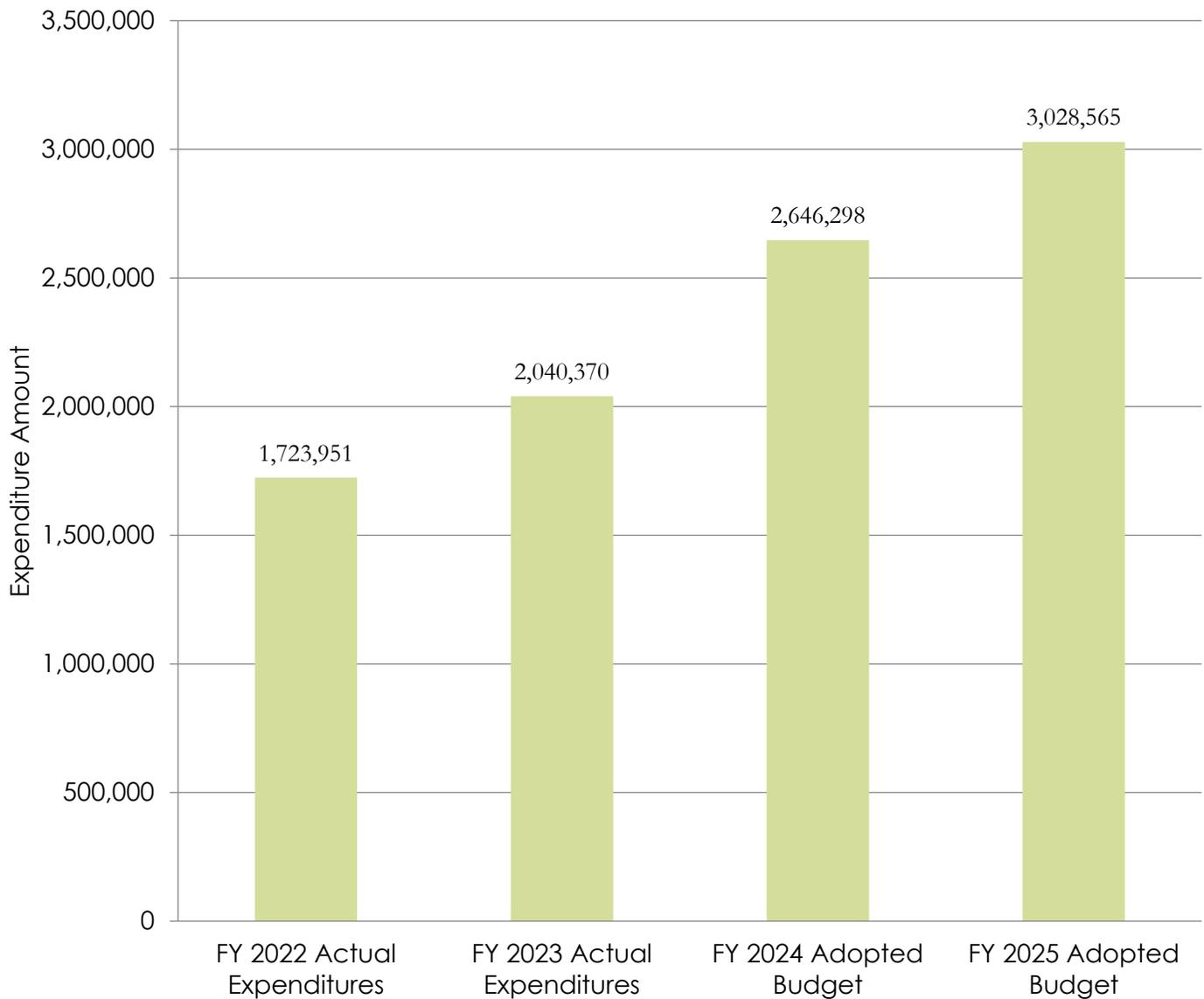
Medical Examiner Expenditures

Account Number	Account Name	FY2022 Actual Expenditures	FY2023 Actual Expenditures	FY2024 Adopted Budget	FY2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MEDICAL EXAMINER (35300):</u>							
Contractual Services:							
4-100-35300-3110	Professional Health Services	1,967	2,155	2,500	2,500	-	0.00%
TOTAL MEDICAL EXAMINER:		1,967	2,155	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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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EMERGENCY COMMUNICATIONS CENTER (35500):

Salaries & Wages:

4-100-35500-1100	Salaries & Wages – Regular	863,683	1,088,966	1,124,524	1,273,999	149,475	13.29%
4-100-35500-1200	Salaries & Wages – Overtime	134,723	184,422	157,300	180,000	22,700	14.43%
4-100-35500-1300	Salaries & Wages-Part-Time	12,468	9,041	13,772	14,469	697	5.06%
4-100-35500-1700	Stipends - On-Call	0	0	0	0	0	0.00%
4-100-35500-1801	One Time Payment	0	0	0	0	0	0.00%

Employee Benefits:

4-100-35500-2100	FICA/Medicare - Employer	71,607	91,118	86,006	112,358	26,352	30.64%
4-100-35500-2210	Virginia Retirement System	86,655	121,132	130,782	128,514	-2,268	-1.73%
4-100-35500-2215	Hybrid STD/LTD Premium	1,857	2,585	1,995	2,850	855	42.86%
4-100-35500-2310	Hospitalization Insurance	240,384	270,406	263,840	317,454	53,614	20.32%
4-100-35500-2400	Group Life Insurance	4,533	5,624	6,072	6,879	807	13.29%
4-100-35500-2500	VRS Health Insurance Credit	750	625	840	765	-75	-8.93%
4-100-35500-2600	Unemployment Insurance	612	273	1,237	1,409	172	13.90%
4-100-35500-2700	Workers' Compensation Insurance	529	591	630	568	-62	-9.85%
4-100-35500-2900	Accrued Annual & Sick Leave Payout	3,806	0	0	10,000	10,000	0.00%

Emergency Communications Center, Continued

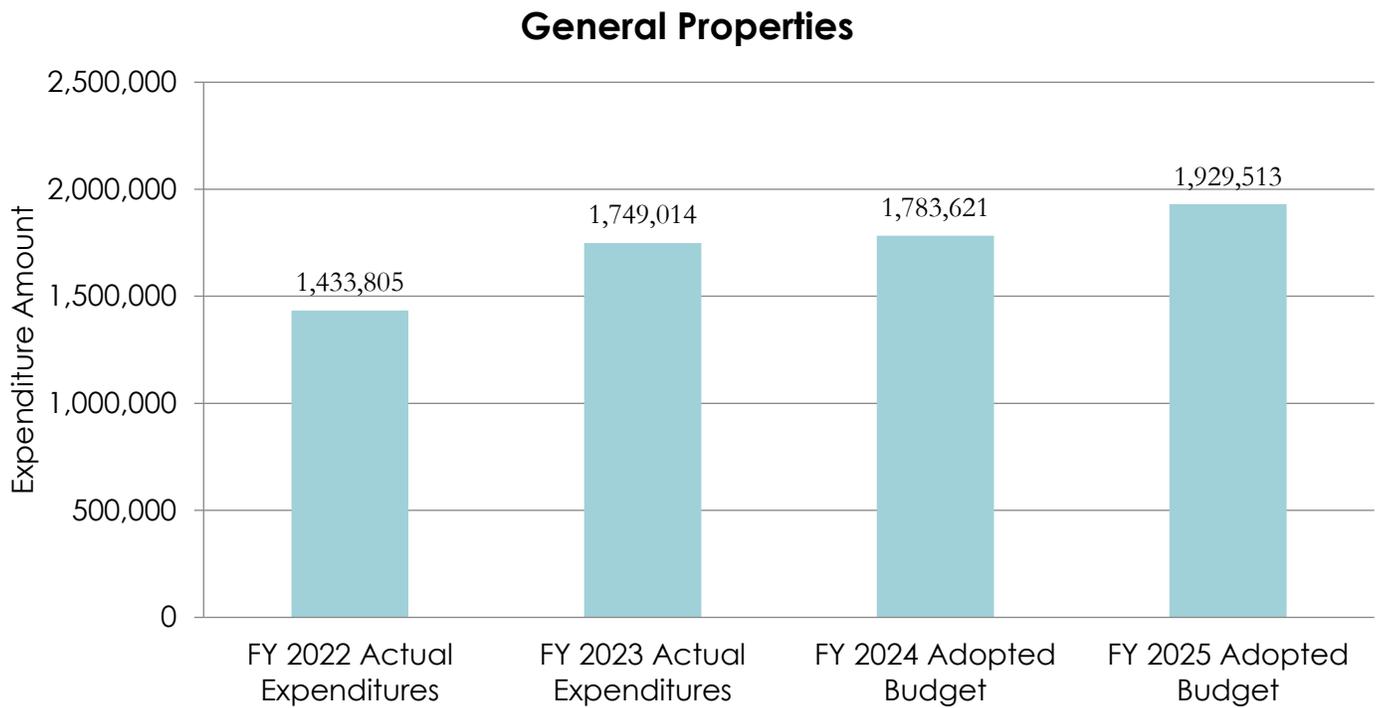
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-35500-3120	Professional Services	180	0	0	0	0	0.00%
4-100-35500-3150	Professional Services	0	300	250	250	0	0.00%
4-100-35500-3310	Repairs & Maintenance	608	1,531	1,500	1,500	0	0.00%
4-100-35500-3315	Vehicle Repairs & Maintenance	0	249	0	0	0	0.00%
4-100-35500-3320	Maintenance & Service Contract	157,032	170,970	600,000	685,000	85,000	14.17%
Other Charges:							
4-100-35500-3500	Printing & Binding	189	0	0	0	0	0.00%
4-100-35500-3600	Advertising	0	0	0	0	0	0.00%
4-100-35500-5110	Electrical Services	10,281	16,161	16,000	20,000	4,000	25.00%
4-100-35500-5120	Heating Services	611	60	2,000	2,000	0	0.00%
4-100-35500-5210	Postal Service	44	118	150	150	0	0.00%
4-100-35500-5230	Telecommunications	82,258	14,585	133,000	150,000	17,000	12.78%
4-100-35500-5305	Auto Insurance	1,007	1,017	1,000	1,000	0	0.00%
4-100-35500-5410	Lease/Rent of Property	0	0	20,400	20,400	0	0.00%
4-100-35500-5510	Mileage	2,293	2,558	1,500	2,000	500	33.33%
4-100-35500-5530	Food & Lodging	850	620	2,000	2,000	0	0.00%
4-100-35500-5540	Convention, Training, & Education	2,866	7,461	9,000	9,000	0	0.00%
4-100-35500-5810	Dues & Association Membership	345	935	1,000	1,000	0	0.00%

Emergency Communications Center, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35500-6001	Office Supplies	3,520	4,796	4,000	4,000	0	0.00%
4-100-35500-6002	Food Supplies	331	324	500	500	0	0.00%
4-100-35500-6008	Vehicles Supplies (Gas)	648	859	1,000	1,000	0	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	160	74	500	1,000	500	100.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,820	1,691	2,000	3,000	1,000	50.00%
4-100-35500-6014	Operating Supplies	12,381	4,872	1,500	2,000	500	33.33%
Payment to Joint Operations:							
4-100-35500-7005	Training School	12,400	25,776	16,000	21,000	5,000	31.25%
Capital Outlay:							
4-100-35500-8101	Machinery and Equipment	4,756	0	0	0	0	0.00%
4-100-35500-8102	Furniture & Fixtures	0	0	1,000	1,500	500	50.00%
4-100-35500-8103	Communications Equipment - Repairs	0	5,053	20,000	25,000	5,000	25.00%
4-100-35500-8203	Communications Equipment - New	0	1,508	20,000	20,000	0	0.00%
4-100-35500-8207	EDP Equipment	7,762	4,068	5,000	6,000	1,000	20.00%
TOTAL EMERGENCY COMMUNICATIONS:		1,723,951	2,040,370	2,646,298	3,028,565	382,267	14.45%

GENERAL PROPERTIES

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



General Properties Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL PROPERTIES (43200):							
Salaries & Wages:							
4-100-43200-1100	Salaries & Wages – Regular	296,453	363,698	371,064	387,787	16,723	4.51%
4-100-43200-1200	Salaries & Wages – Overtime	0	814	4,000	8,000	4,000	100.00%
4-100-43200-1300	Salaries & Wages – Part-Time	99,984	125,692	114,948	128,102	13,154	11.44%
4-100-43200-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-43200-2100	FICA/Medicare - Employer Virginia	28,448	35,484	37,199	39,730	2,531	6.80%
4-100-43200-2210	Retirement System	30,663	41,310	43,155	44,479	1,324	3.07%
4-100-43200-2215	Hybrid STD/LTD Premium	497	669	522	749	227	43.49%
4-100-43200-2310	Hospitalization Insurance	81,681	87,828	77,630	98,436	20,806	26.80%
4-100-43200-2311	Health Savings Account Contribution	0	0	0	1,500	1,500	100.00%
4-100-43200-2400	Group Life Insurance	1,592	1,918	1,705	2,094	389	22.82%
4-100-43200-2500	VRS Health Insurance Credit	265	213	315	232	-83	-26.35%
4-100-43200-2600	Unemployment Insurance	394	122	408	427	19	4.66%
4-100-43200-2700	Workers' Compensation Insurance	4,763	5,240	5,775	5,366	-409	-7.09%
4-100-43200-2810	Safety Apparel Allowance Stipend	400	400	500	600	100	20.00%

General Properties, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-43200-3150	Professional Services	50,000	0	0	0	0	0.00%
4-100-43200-3310	Repairs & Maintenance	53,215	85,695	105,650	105,650	0	0.00%
4-100-43200-3320	Maintenance & Service Contracts	192,060	241,903	286,250	311,750	25,500	8.91%
4-100-43200-5110	Electrical Services	303,947	378,356	349,700	379,700	30,000	8.58%
4-100-43200-5120	Heating Services	20,665	13,451	38,500	38,500	0	0.00%
4-100-43200-5130	Water & Sewer	19,848	16,353	19,900	21,000	1,100	5.53%
4-100-43200-5230	Telecommunications	54,929	51,801	55,000	63,000	8,000	14.55%
4-100-43200-5301	Boiler Insurance	5,264	6,024	5,000	6,144	1,144	22.89%
4-100-43200-5302	Fire Insurance	32,922	39,659	43,000	43,860	860	2.00%
4-100-43200-5305	Auto Insurance	11,585	12,208	12,500	12,750	250	2.00%
4-100-43200-5309	Contractors Equipment Insurance	9	9	350	357	7	2.00%
4-100-43200-5410	Lease/Purchase Equipment	2,385	540	2,000	1,000	-1,000	-50.00%
4-100-43200-5540	Convention, Training, & Education	90	0	450	450	0	0.00%
Materials and Supplies:							
4-100-43200-6001	Office Supplies	610	103	750	750	0	0.00%
4-100-43200-6003	Agriculture - Building & Ground Landscape	11,862	4,771	15,000	15,000	0	0.00%
4-100-43200-6004	Safety Supplies & Equipment	64	7	600	600	0	0.00%

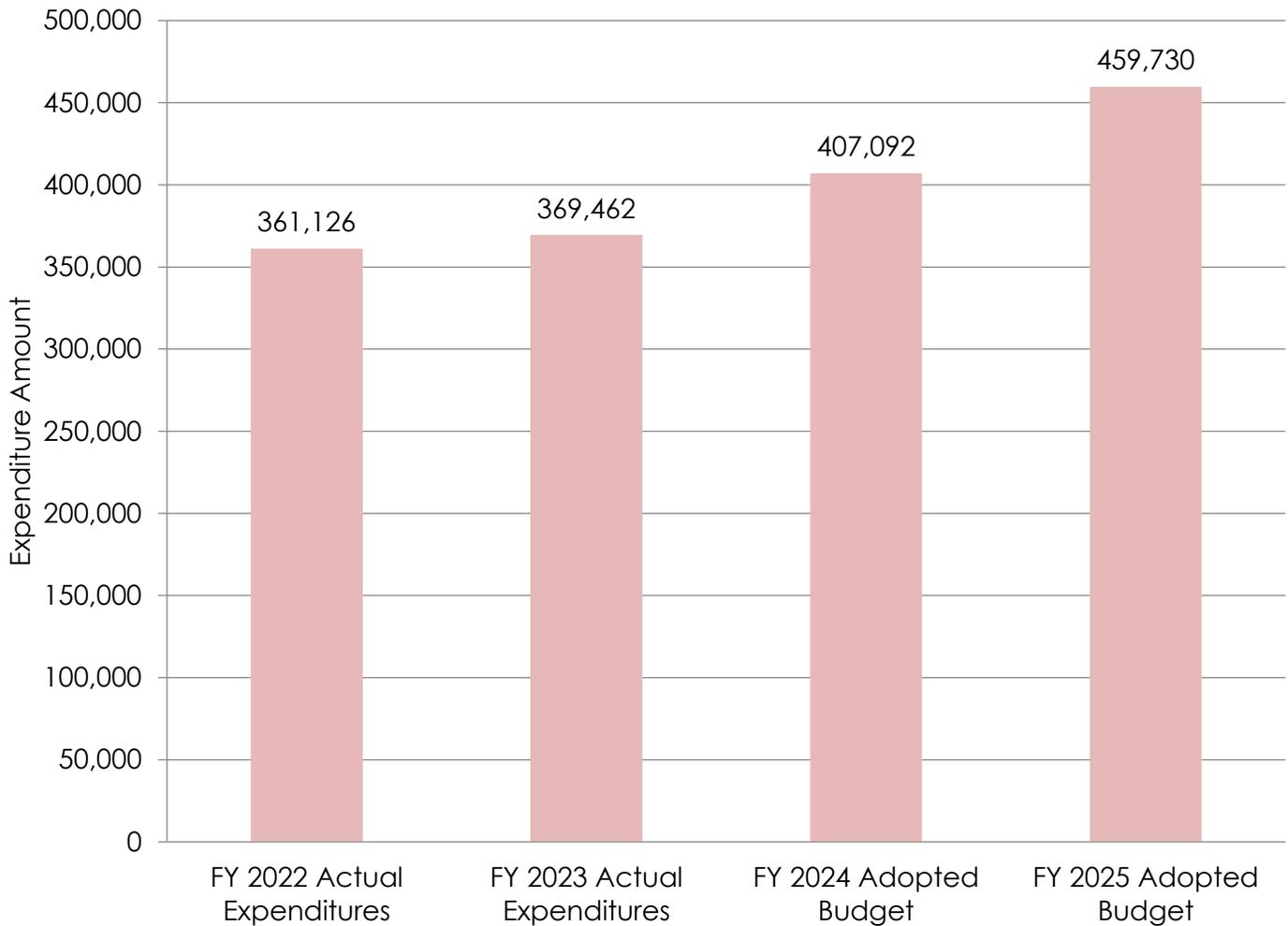
General Properties, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-6005	Janitorial Supplies	35,512	38,976	45,000	45,000	0	0.00%
4-100-43200-6007	Repairs & Maintenance Supplies	67,394	57,921	62,000	65,000	3,000	4.84%
4-100-43200-6008	Vehicles Supplies (Gas)	8,667	8,886	9,000	9,500	500	5.56%
4-100-43200-6009	Auto Repairs & Maintenance	3,378	1,219	5,500	5,500	0	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	8,784	7,339	8,500	8,500	0	0.00%
4-100-43200-6011	Uniforms and Wearing Apparel	4,366	5,080	5,250	8,000	2,750	52.38%
4-100-43200-6014	Operating Supplies	1,108	1,353	1,500	2,000	500	33.33%
Capital Outlay:							
4-100-43200-8101	Machinery & Equipment (replacement)	0	0	55,000	68,000	13,000	23.64%
4-100-43200-8102	Furniture - Replacement	0	0	0	0	0	0.00%
4-100-43200-8105	Motor Vehicle	0	60,683	0	0	0	0.00%
4-100-43200-8201	Machinery and Equipment (new)	0	53,289	0	0	0	0.00%
4-100-43200-8202	Furniture and Fixtures - New	0	0	0	0	0	0.00%
4-100-43200-8205	Vehicles	0	0	0	0	0	0.00%
<u>County Farm:</u>							
Contractual Services:							
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	0	0	0	0	0	0.00%
TOTAL GENERAL PROPERTIES:		1,433,805	1,749,014	1,783,621	1,929,513	145,892	8.18%

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

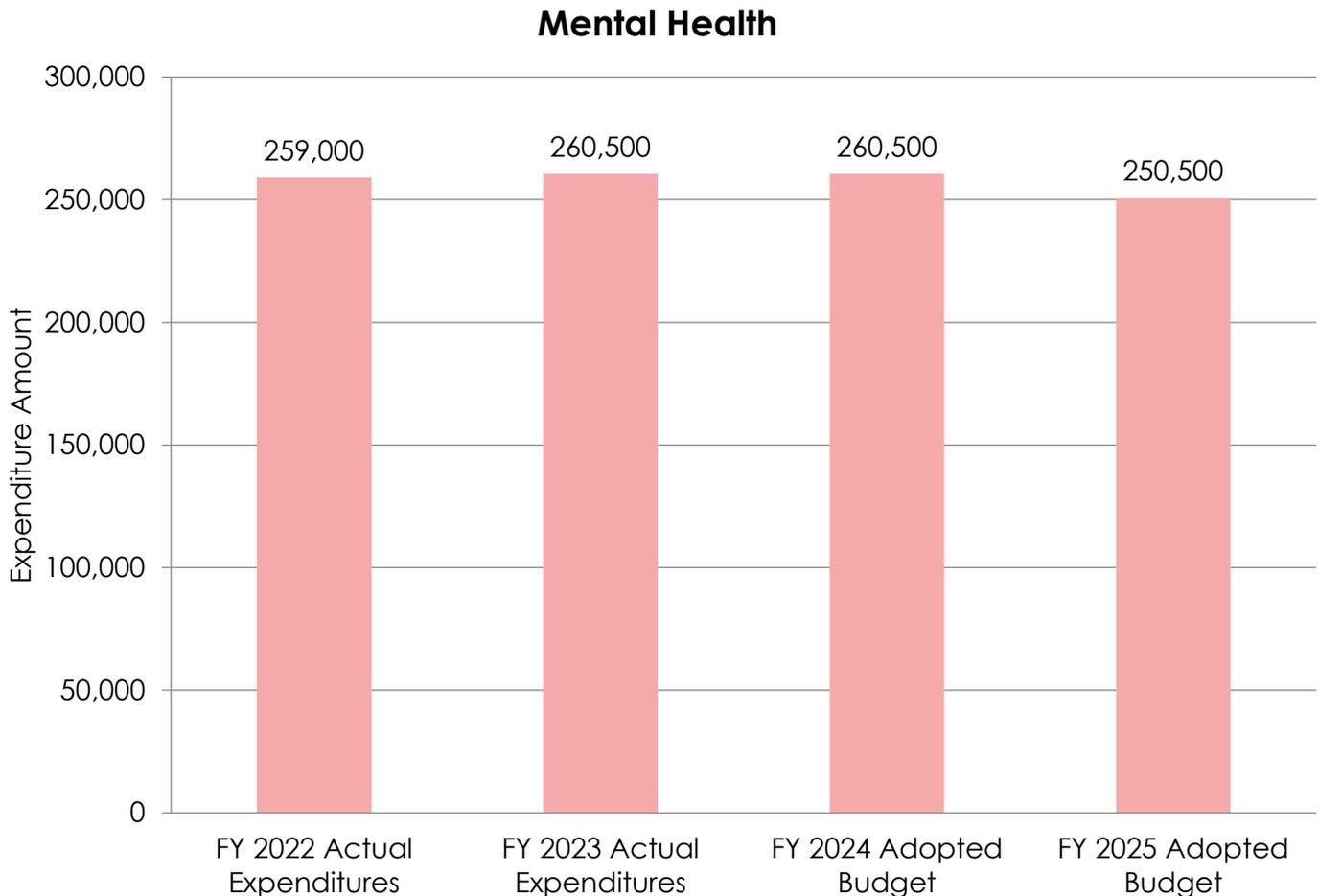


Local Health Department Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LOCAL HEALTH DEPARTMENT (51100):</u>							
Other Charges:							
4-100-51100-5610	Health Department	361,126	369,462	407,092	459,730	52,638	12.93%
TOTAL LOCAL HEALTH DEPARTMENT:		361,126	369,462	407,092	459,730	52,638	12.93%

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.



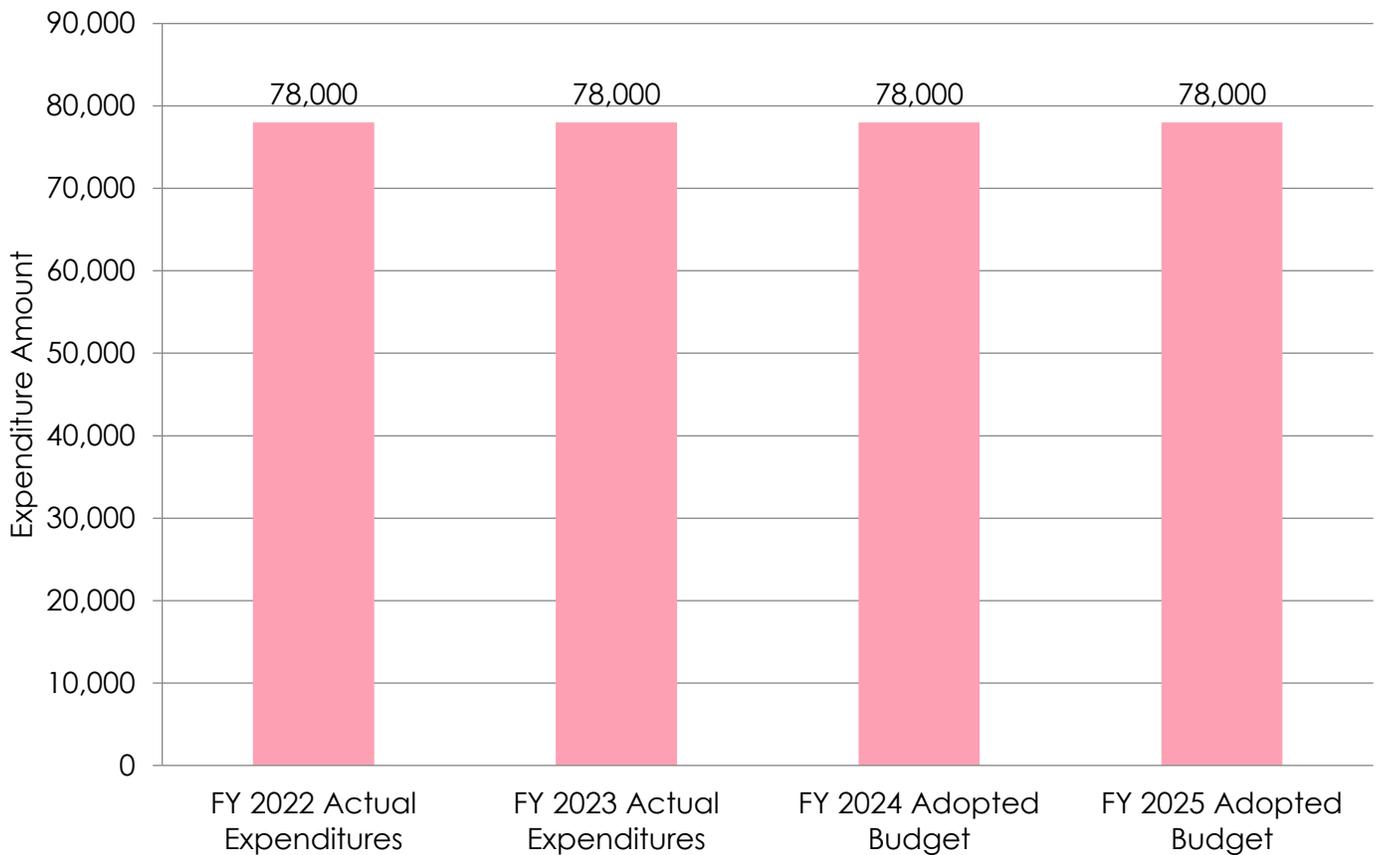
Mental Health Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
MENTAL HEALTH (52100):							
Other Charges:							
4-100-52100-5620	Northwestern Community Services	253,000	253,000	253,000	243,000	-10,000	-3.95%
4-100-52100-5625	Shen-Paco	6,000	6,000	6,000	6,000	0	0.00%
4-100-52100-5649	Concern Hotline	0	1,500	1,500	1,500	0	0.00%
TOTAL MENTAL HEALTH:		259,000	260,500	260,500	250,500	-10,000	-3.84%

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

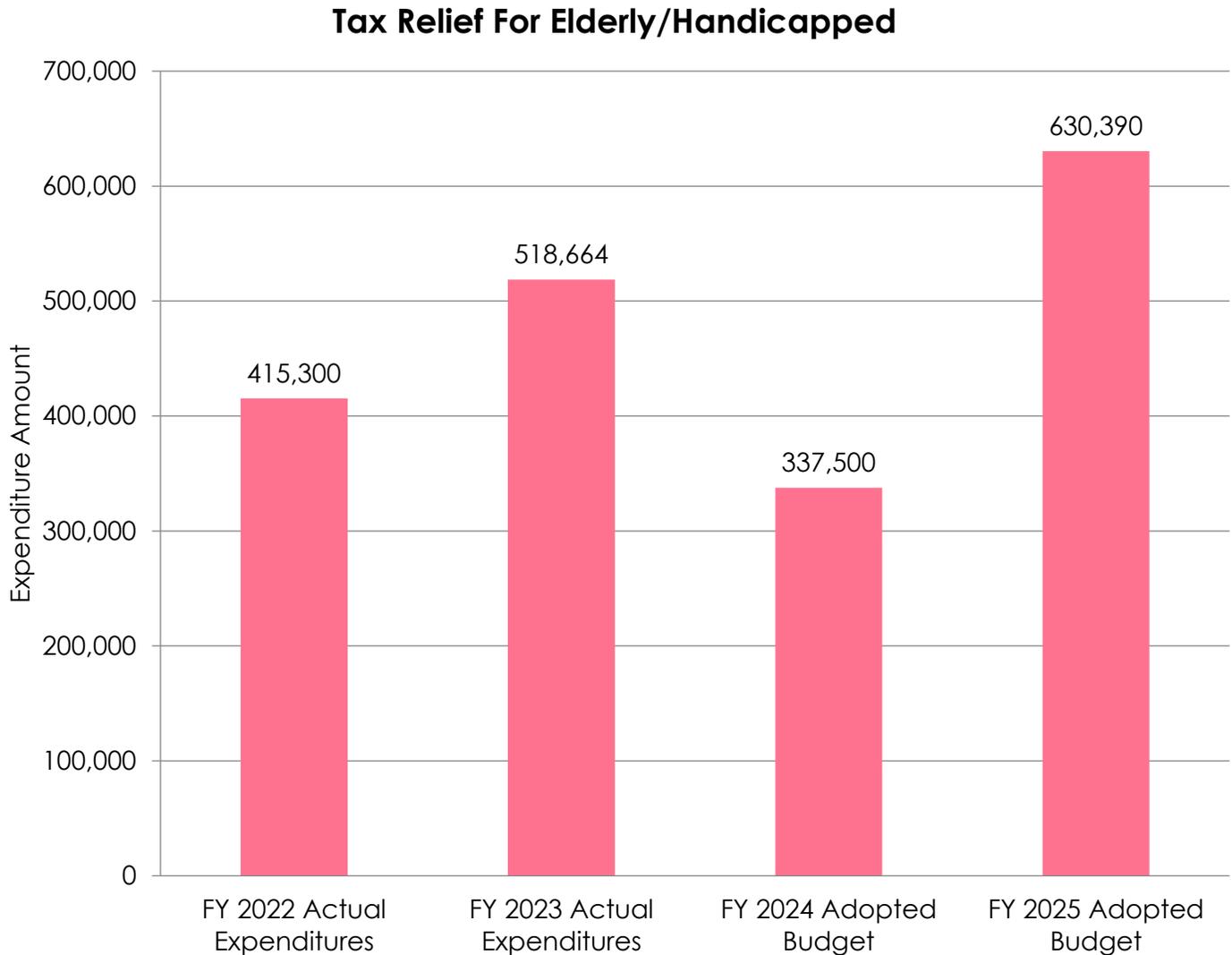


Area Agency on Aging Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AREA AGENCY ON AGING (53230):							
Other Charges:							
4-100-53230-5656	Seniors First	78,000	78,000	78,000	78,000	0	0.00%
TOTAL AREA AGENCY ON AGING:		78,000	78,000	78,000	78,000	0	0.00%

TAX RELIEF FOR ELDERLY/HANDICAPPED

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



Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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TAX RELIEF ELDERLY/HANDICAPPED (53300)

Other Charges:

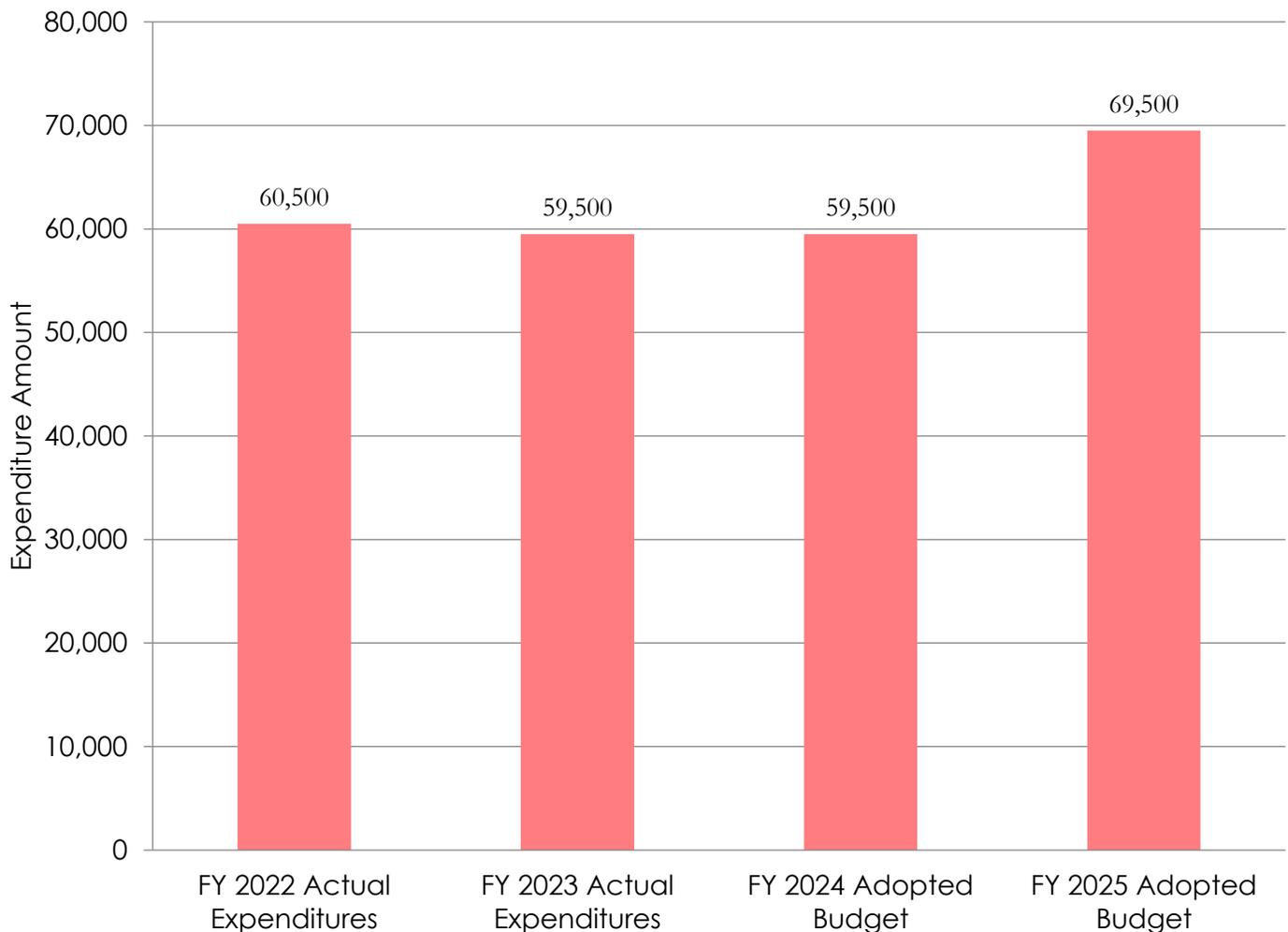
4-100-53300-5865	Tax Relief Elderly/Handicapped	415,300	518,664	337,500	630,390	292,890	86.78%
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TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		415,300	518,664	337,500	630,390	292,890	86.78%
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SUPPORT TO OUTSIDE 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 25, 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), Shenandoah Dental Clinic, and Family Promise of Shenandoah Valley.

Support To Outside Agencies



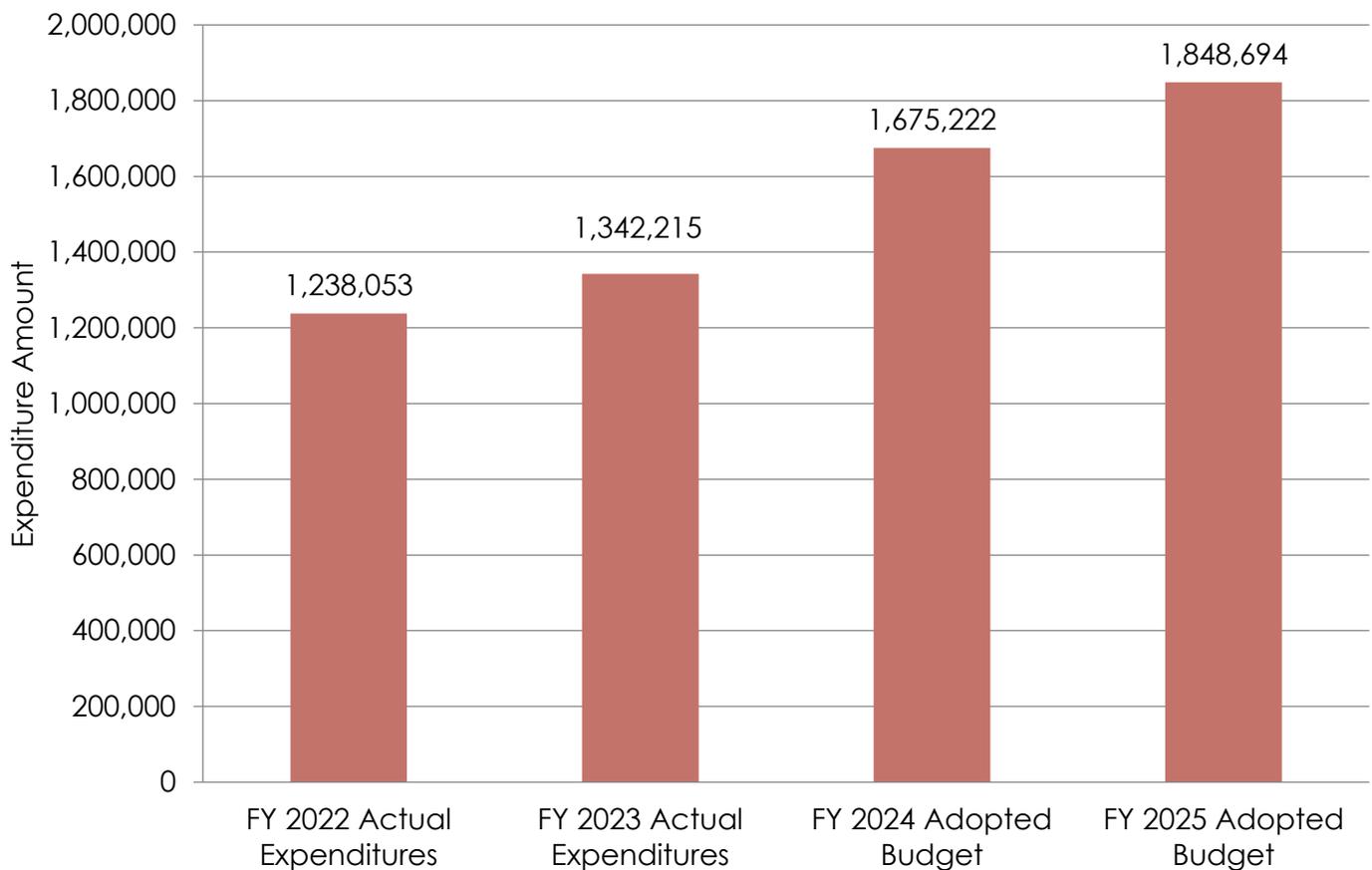
Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 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	0.00%
4-100-53500-5660	Response, Inc.	10,000	10,000	10,000	10,000	0	0.00%
4-100-53500-5661	Access Independence	2,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	20,000	20,000	0	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	5,000	5,000	15,000	15,000	0	0.00%
4-100-53500-5693	Family Promise of Shenandoah Valley	0	0	0	10,000	10,000	0.00%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		60,500	59,500	59,500	69,500	10,000	16.81%

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



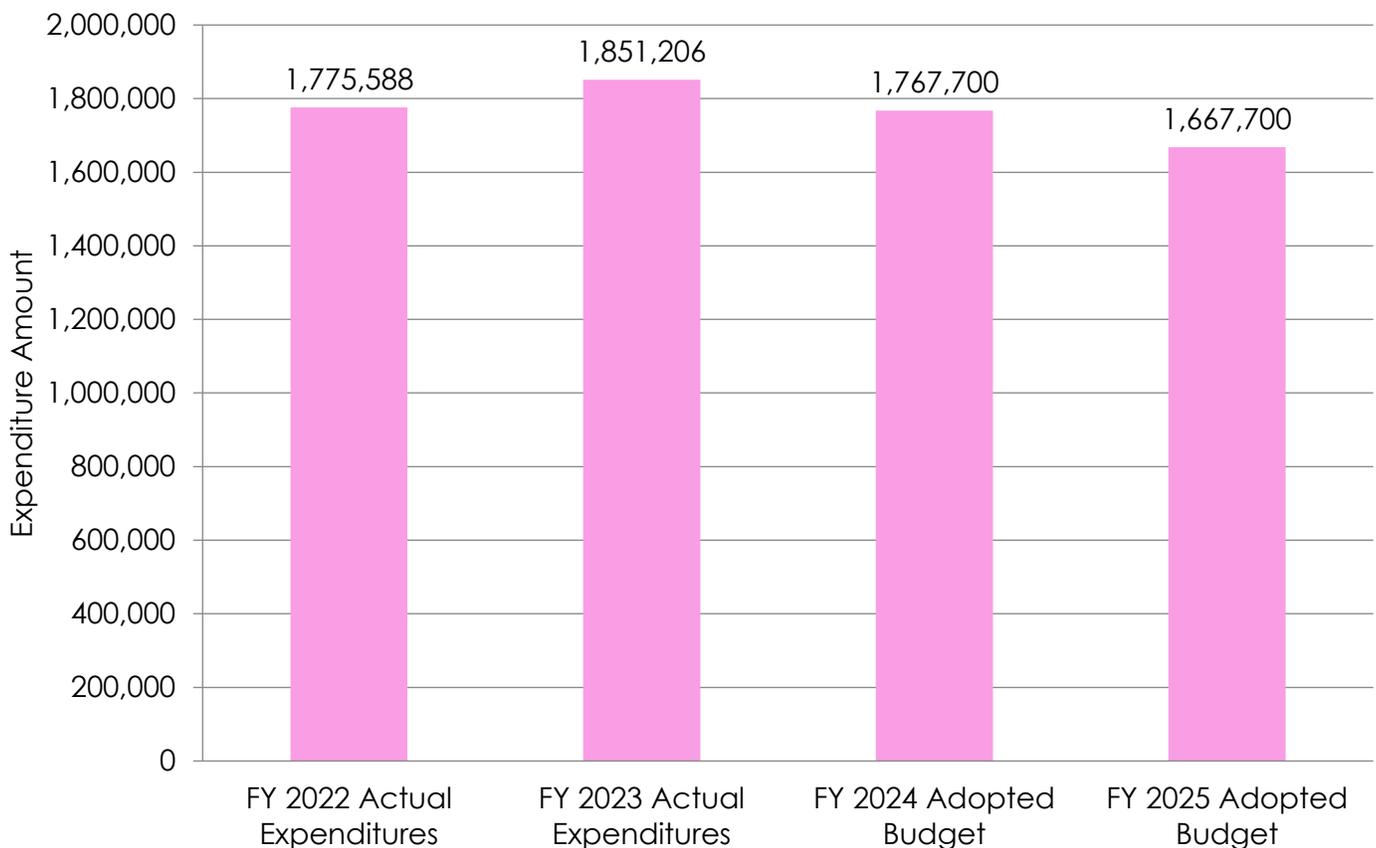
Department of Social Services Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	1,238,053	1,342,215	1,675,222	1,848,694	173,472	10.36%
TOTAL SOCIAL SERVICES DEPARTMENT:		1,238,053	1,342,215	1,675,222	1,848,694	173,472	10.36%

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



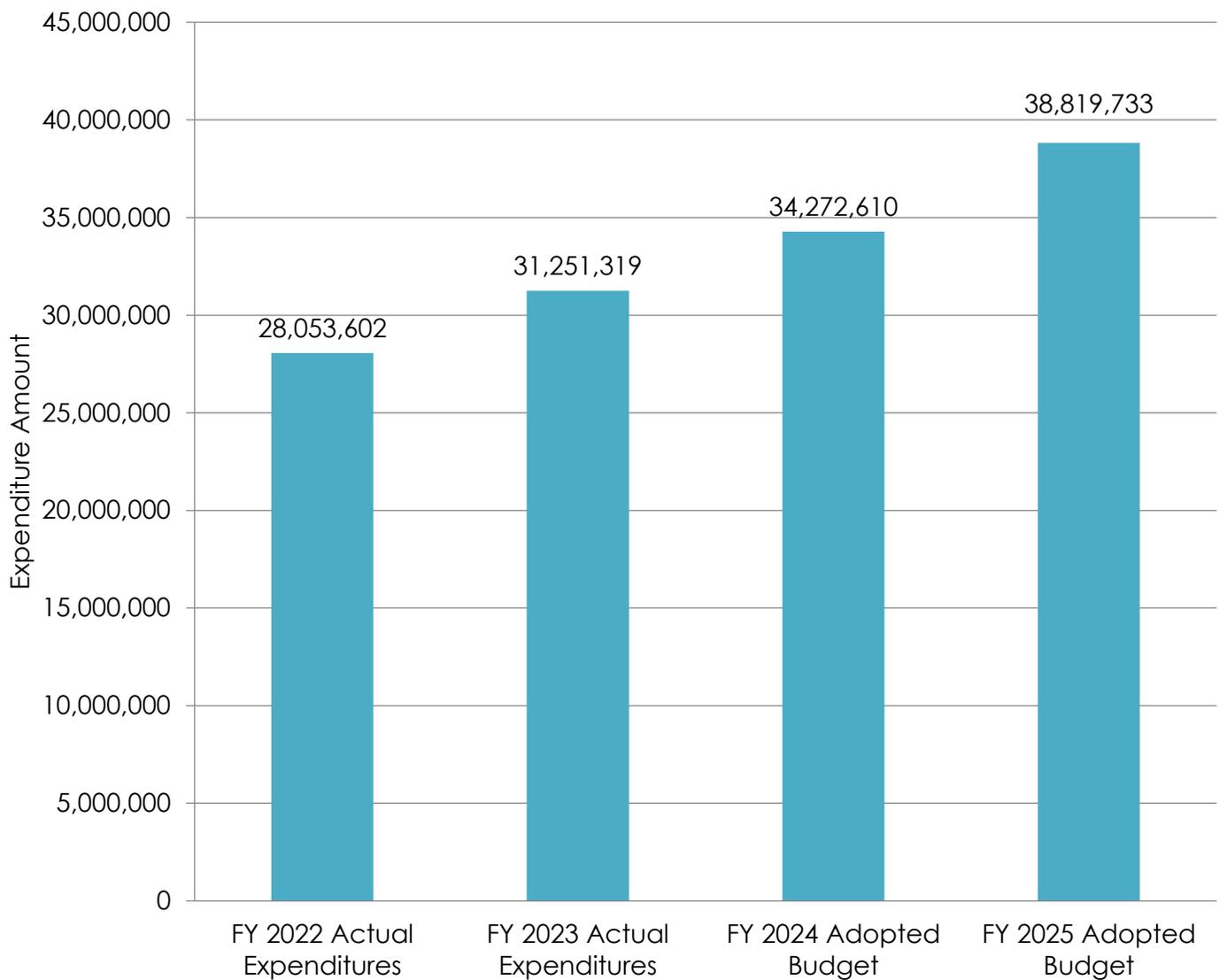
Children's Services Act Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN'S SERVICES ACT (53600):							
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	1,775,588	1,851,206	1,767,700	1,667,700	-100,000	-5.66%
TOTAL CHILDREN'S SERVICES ACT:		1,775,588	1,851,206	1,767,700	1,667,700	-100,000	-5.66%

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



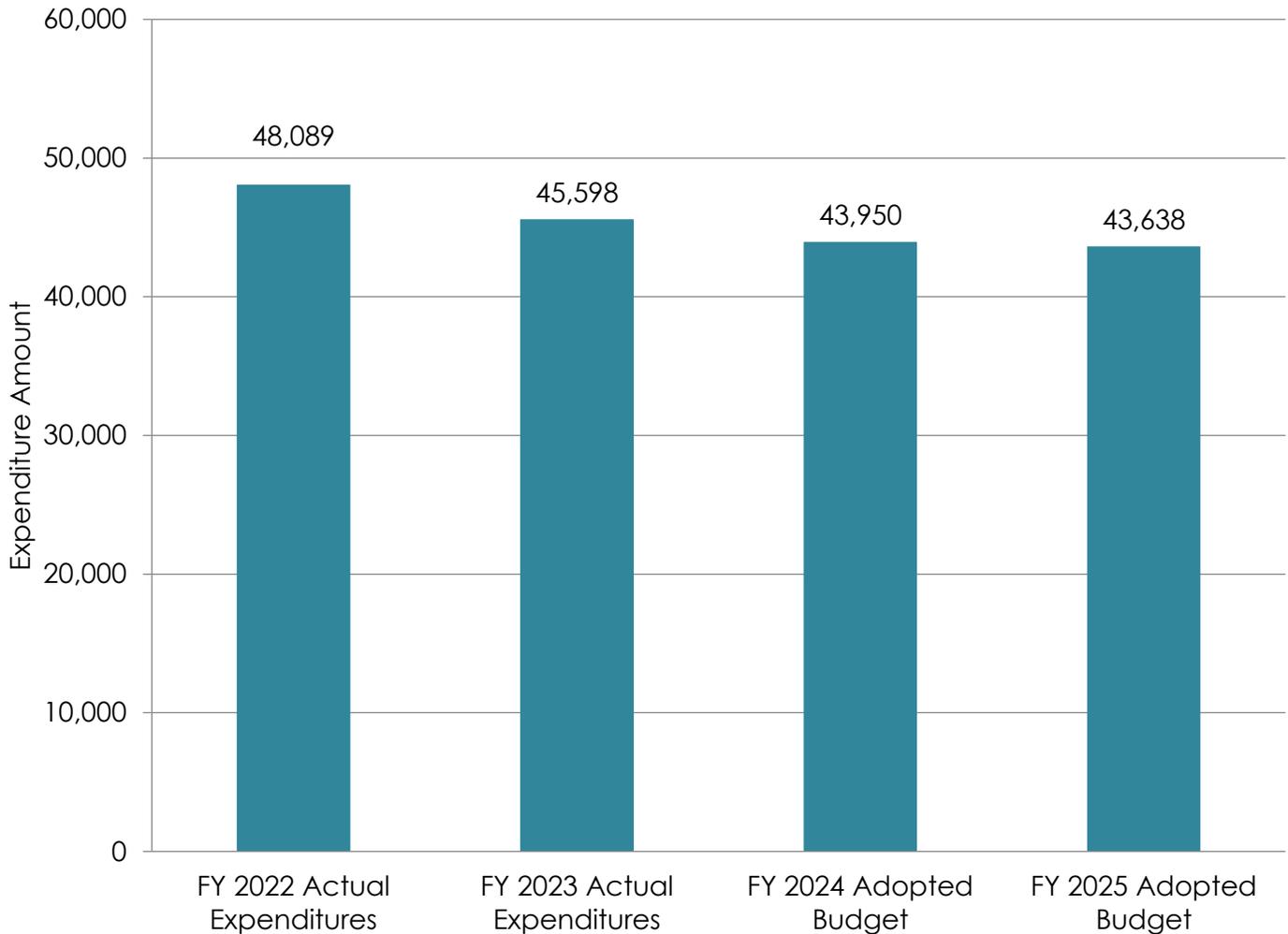
Administration of Schools Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ADMINISTRATION OF SCHOOLS (61000):							
Other Charges:							
4-100-93200-0205	Transfer to School Fund (Fund 205)	28,053,602	31,251,319	34,272,610	38,819,733	4,547,123	13.27%
TOTAL ADMINISTRATION OF SCHOOLS:		28,053,602	31,251,319	34,272,610	38,819,733	4,547,123	13.27%

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

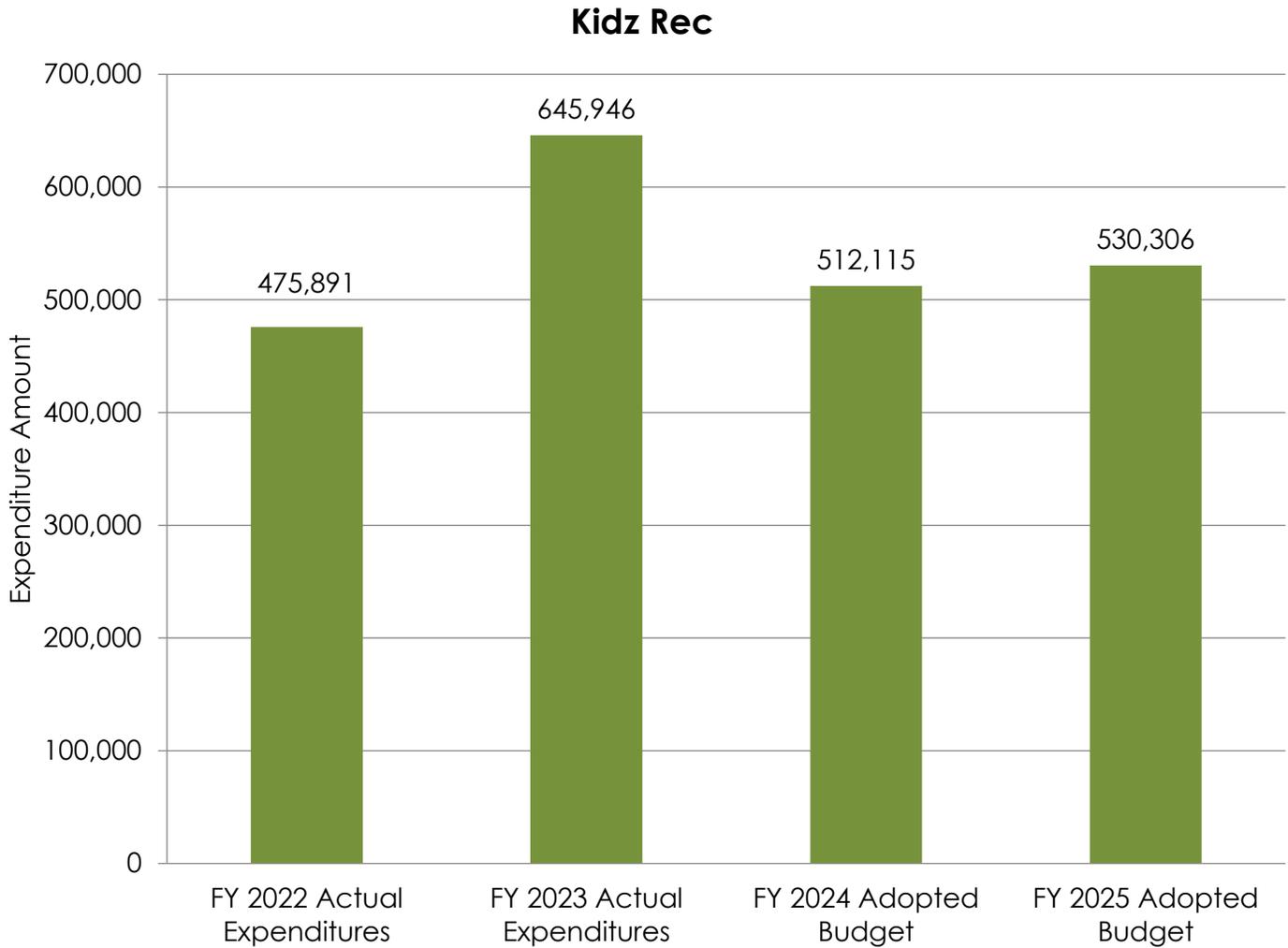


Community College Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY COLLEGE (68000):</u>							
Other Charges:							
4-100-68000-5662	Contribution - Laurel Ridge Community College	48,089	45,598	43,950	43,638	-312	-0.71%
TOTAL COMMUNITY COLLEGE:		48,089	45,598	43,950	43,638	-312	-0.71%

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.



KidzRec Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC SERVICES FUND (Fund 141)							
KidzRec (SHES) - 001							
<u>Sandy Hook Elementary School</u>							
Salaries & Wages:							
4-141-71300-1100-001	Salaries & Wages – Full Time	23,088	25,263	26,116	27,438	1,322	5.06%
4-141-71300-1300-001	Saleries & Wages - Part Time	68,085	98,540	66,950	70,337	3,387	5.06%
4-141-71300-1801-001	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-141-71300-2100-001	FICA/Medicare - Employer	8,188	10,913	7,119	7,480	361	5.07%
4-141-71300-2210-001	Virginia Retirement System	2,401	2,938	3,096	3,147	51	1.65%
4-141-71300-2310-001	Hospitalization Insurance	5,267	5,766	6,189	6,408	219	3.54%
4-141-71300-2400-001	Group Life Insurance	125	136	141	148	7	4.96%
4-141-71300-2500-001	VRS Health Credit	21	15	26	17	-9	-34.62%
4-141-71300-2600-001	Unemployment Insurance	196	131	210	30	-180	-85.71%
4-141-71300-2700-001	Worker's Compensation Insurance	787	775	1,155	646	-509	-44.08%
4-141-71300-2900-001	Annual and Sick	0	0	0	0	0	0.00%
Contractual Services:							
4-141-71300-3150-001	Professional Services	233	949	320	400	80	25.00%
4-141-71300-3320-001	Maintenance and Service Contract	627	1,688	2,200	3,400	1,200	54.55%
4-141-71300-3500-001	Printing	0	0	0	0	0	0.00%
4-141-71300-3600-001	Advertising	0	0	80	40	-40	-50.00%

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-001	Postal Service	0	0	0	0	0	0.00%
4-141-71300-5230-001	Telecommunications	2,919	2,187	2,400	2,400	0	0.00%
4-141-71300-5410-001	Lease/Rent Equipment	2,750	200	240	240	0	0.00%
4-141-71300-5420-001	Lease/Rent Building	4,800	7,200	7,200	7,200	0	0.00%
4-141-71300-5510-001	Travel/Mileage	0	0	0	0	0	0.00%
1-141-71300-5530-001	Food & Lodging	222	0	240	240	0	0.00%
4-141-71300-5540-001	Convention, Training, & Education	170	0	380	140	-240	-63.16%
4-141-71300-5810-001	Dues & Association Membership	55	80	70	70	0	0.00%
4-141-71300-5897-001	Bank Service Charge	3,872	5,436	4,800	5,400	600	12.50%
Materials and Supplies:							
4-141-71300-6001-001	Office Supplies	781	545	320	600	280	87.50%
4-141-71300-6002-001	Food Supplies	9,333	17,012	12,000	14,000	2,000	16.67%
4-141-71300-6008-001	Vehicles Supplies (Gas)	0	0	0	0	0	0.00%
4-141-71300-6011-001	Uniforms	1,539	2,629	480	2,000	1,520	316.67%
4-141-71300-6014-001	Operating Supplies	10,438	17,180	8,000	8,800	800	10.00%
4-141-71300-6015-001	Trips and Tickets	5,683	3,264	4,000	6,000	2,000	50.00%
Capital Outlay:							
4-141-71300-8202-001	Furniture and Fixtures	0	0	200	200	0	0.00%
4-141-71300-8207-001	EDP Equipment	1,237	115	200	400	200	100.00%
4-141-71300-9203-001	Refunds	0	0	200	200	0	0.00%
TOTAL SHES - 001:	Subtotal Sandy Hook	152,818	202,961	154,332	167,381	13,049	8.46%

KidzRec, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KidzRec (WWRES) - 002							
W W Robinson Elementary							
Salaries & Wages:							
4-141-71300-1100-002	Salaries & Wages – Full Time	67,210	73,673	76,173	80,028	3,855	5.06%
4-141-71300-1300-002	Salaries & Wages – Part Time	62,444	98,111	96,157	100,041	3,884	4.04%
4-141-71300-1801-002	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-141-71300-2100-002	FICA/Medicare - Employer	9,091	12,266	13,183	13,775	592	4.49%
4-141-71300-2210-002	Virginia Retirement System	6,990	8,568	8,859	9,179	320	3.61%
4-141-71300-2310-002	Hospitalization Insurance	22,729	24,897	22,221	4,706	-17,515	-78.82%
4-141-71300-2400-002	Group Life Insurance	363	398	411	433	22	5.35%
4-141-71300-2500-002	VRS Health Credit	60	44	67	48	-19	-28.36%
4-141-71300-2600-002	Unemployment Insurance	209	190	210	88	-122	-58.10%
4-141-71300-2700-002	Worker's Compensation Insurance	1,053	1,078	1,105	904	-201	-18.18%
4-141-71300-2900-002	Annual and Sick	0	0	0	0	0	0.00%
Contractual Services:							
4-141-71300-3150-002	Professional Services	303	920	320	400	80	25.00%
4-141-71300-3320-002	Maintenance and Service Contract	627	1,688	2,200	3,400	1,200	54.55%
4-141-71300-3600-002	Advertising	0	0	80	40	-40	-50.00%

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-002	Postal Service	0	0	0	0	0	0.00%
4-141-71300-5230-002	Telecommunications	3,149	2,669	2,400	2,400	0	0.00%
4-141-71300-5410-002	Lease/Rent Equipment	2,750	200	240	240	0	0.00%
4-141-71300-5420-002	Lease/Rent Building	4,800	7,200	7,200	7,200	0	0.00%
4-141-71300-5510-002	Travel/Mileage	0	0	0	0	0	0.00%
1-141-71300-5530-002	Food & Lodging	222	0	240	240	0	0.00%
4-141-71300-5540-002	Convention, Training, & Education	170	0	380	140	-240	-63.16%
4-141-71300-5810-002	Dues & Association Membership	86	80	70	70	0	0.00%
4-141-71300-5897-002	Bank Service Charge	3,872	5,436	4,800	5,400	600	12.50%
Materials and Supplies:							
4-141-71300-6001-002	Office Supplies	973	618	320	600	280	87.50%
4-141-71300-6002-002	Food Supplies	12,885	18,466	12,000	14,000	2,000	16.67%
4-141-71300-6011-002	Uniforms	1,539	2,629	480	2,000	1,520	316.67%
4-141-71300-6014-002	Operating Supplies	11,519	19,757	8,800	8,800	0	0.00%
4-141-71300-6015-002	Trips and Tickets	6,324	4,141	4,000	6,000	2,000	50.00%
Capital Outlay:							
4-141-71300-8202-002	Furniture & Fixtures	0	220	200	200	0	0.00%
4-141-71300-8207-002	EDP Equipment	1,237	403	200	400	200	100.00%
4-141-71300-9203-002	Refunds	0	0	200	200	0	0.00%
TOTAL WWRES - 002:	Subtotal WW Robinson	220,606	283,649	262,516	260,932	-1,584	-0.60%

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KidzRec ALES - 003							
<u>Ashby Lee Elementary</u>							
Salaries & Wages:							
4-141-71300-1100-003	Salaries & Wages – Full Time	11,544	12,631	13,058	13,719	661	5.06%
4-141-71300-1300-003	Salaries & Wages – Part Time	53,071	98,111	46,350	48,695	2,345	5.06%
4-141-71300-1801-003	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-141-71300-2100-003	FICA/Medicare - Employer	3,477	4,761	4,545	4,776	231	5.08%
4-141-71300-2210-003	Virginia Retirement System	1,201	1,469	1,519	1,573	54	3.55%
4-141-71300-2310-003	Hospitalization Insurance	2,634	2,883	3,094	3,203	109	3.52%
4-141-71300-2400-003	Group Life Insurance	62	68	71	75	4	5.63%
4-141-71300-2500-003	VRS Health Credit	10	8	13	8	-5	-38.46%
4-141-71300-2600-003	Unemployment Insurance	156	102	164	15	-149	-90.85%
4-141-71300-2700-003	Worker's Compensation Insurance	479	470	788	464	-324	-41.06%
4-141-71300-2900-003	Annual and Sick	0	0	0	0	0	0.00%
Contractual Services:							
4-141-71300-3150-003	Professional Services	232	716	160	200	40	25.00%
4-141-71300-3320-003	Maintenance and Service Contract	314	844	1,100	1,700	600	54.55%
4-141-71300-3500-003	Printing	0	0	0	0	0	0.00%
4-141-71300-3600-003	Advertising	0	0	40	20	-20	-50.00%

RECREATION & CULTURE
GENERAL FUND

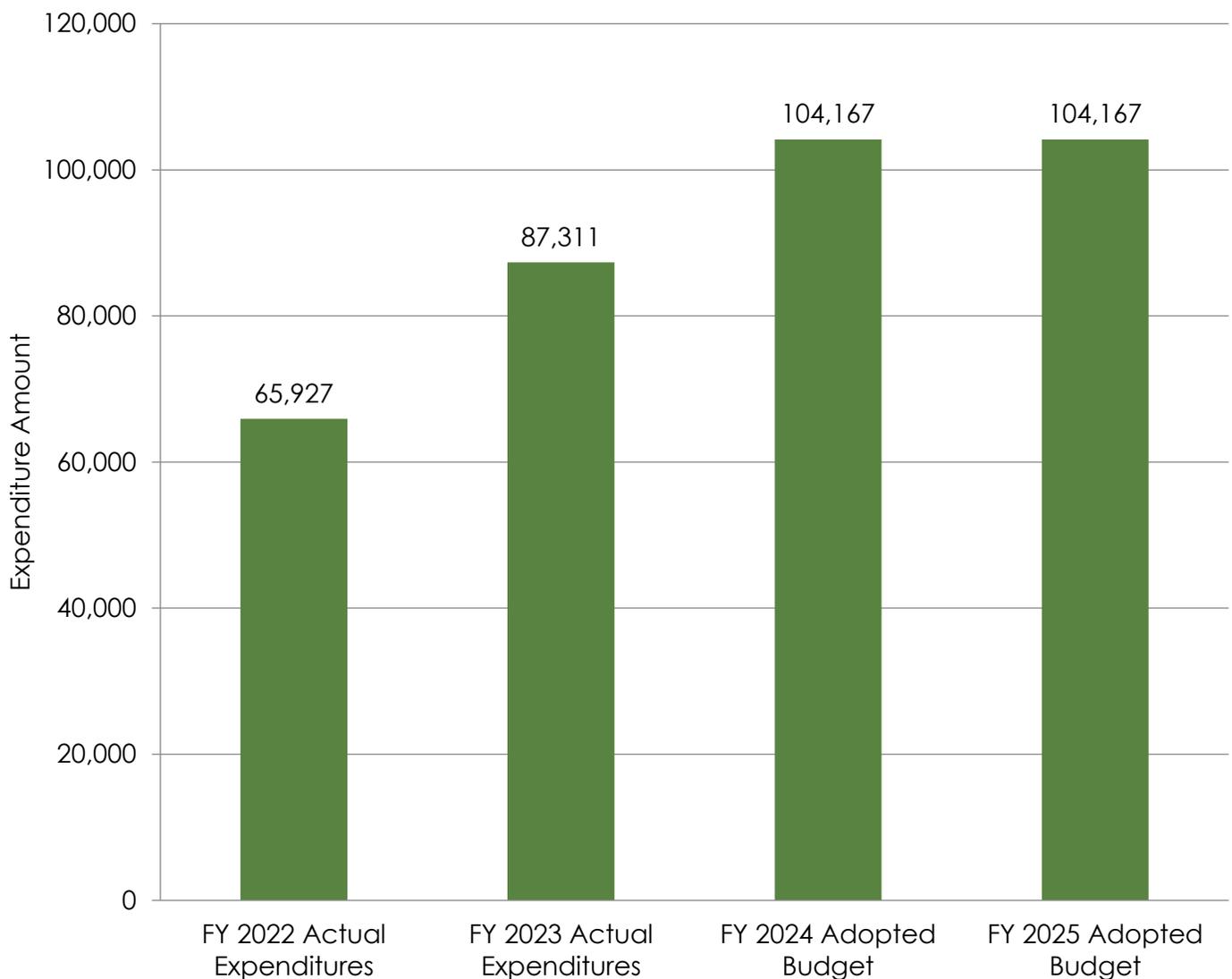
KidzRec, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-003	Postal Service	0	0	0	0	0	0.00%
4-141-71300-5230-003	Telecommunications	1,563	1,344	1,200	1,200	0	0.00%
4-141-71300-5410-003	Lease/Rent Equipment	2,600	200	120	120	0	0.00%
4-141-71300-5420-003	Lease/Rent Building	4,800	7,200	7,200	7,200	0	0.00%
4-141-71300-5510-003	Travel/Mileage	0	0	0	0	0	0.00%
1-141-71300-5530-003	Food & Lodging	111	0	120	120	0	0.00%
4-141-71300-5540-003	Convention, Training, & Education	85	0	190	70	-120	-63.16%
4-141-71300-5810-003	Dues & Association Membership	55	40	35	35	0	0.00%
4-141-71300-5897-003	Bank Service Charge	1,936	2,718	2,400	2,700	300	12.50%
Materials and Supplies:							
4-141-71300-6001-003	Office Supplies	408	314	160	300	140	87.50%
4-141-71300-6002-003	Food Supplies	6,914	11,312	6,000	7,000	1,000	16.67%
4-141-71300-6011-003	Uniforms	770	1,314	240	1,000	760	316.67%
4-141-71300-6014-003	Operating Supplies	6,865	10,623	4,400	4,400	0	0.00%
4-141-71300-6015-003	Trips and Tickets	2,561	2,148	2,000	3,000	1,000	50.00%
Capital Outlay:							
4-141-71300-8202-003	Furniture & Fixtures	0	0	100	100	0	0.00%
4-141-71300-8207-003	EDP Equipment	619	58	100	200	100	100.00%
4-141-71300-9203-003	Refunds	0	0	100	100	0	0.00%
TOTAL ALES - 003:	Subtotal Ashby Lee	102,467	159,335	95,267	101,993	6,726	7.06%
TOTAL KidzRec:		475,891	645,946	512,115	530,306	18,191	3.55%

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

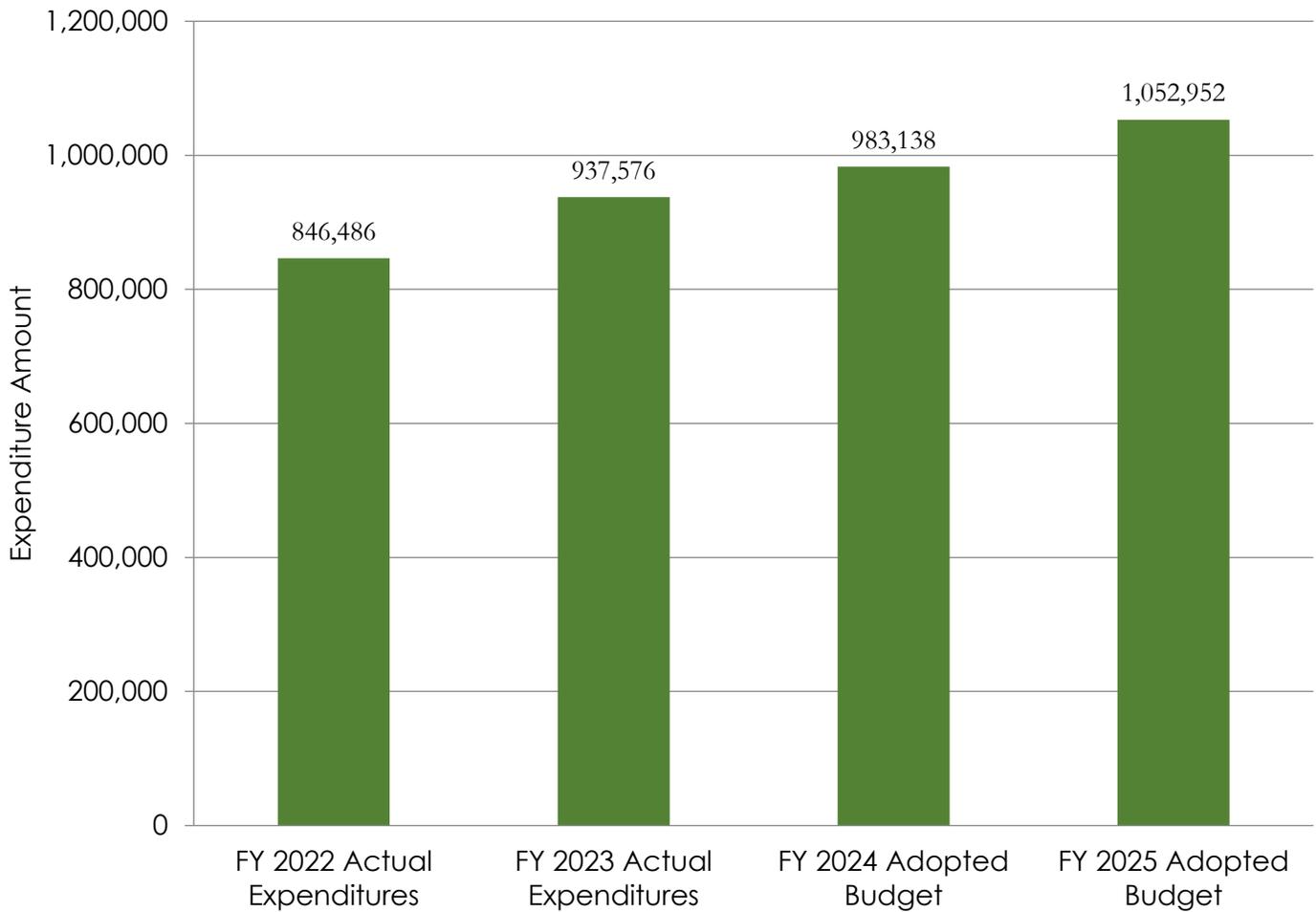
Cultural Services Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 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	0.00%
4-100-72600-5664	Support of the Local Arts	4,500	4,625	4,500	4,500	0	0.00%
4-100-72600-5665	Support of Virginia DRPT	44,927	67,686	83,267	83,267	0	0.00%
4-100-72600-5666	Support of Winchester Regional Airport	5,000	5,000	5,000	5,000	0	0.00%
4-100-72600-5668	Northern Virginia 4-H Educational and Conference Center	1,500	0	1,400	1,400	0	0.00%
TOTAL CULTURAL SERVICES:		65,927	87,311	104,167	104,167	0	0.00%

LIBRARY ADMINISTRATION

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

Library Administration



Library Administration Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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LIBRARY ADMINISTRATION (73100):

Salaries & Wages:

4-100-73100-1100	Salaries & Wages - Regular	434,916	486,549	503,944	529,444	25,500	5.06%
4-100-73100-1300	Salaries & Wages - Part-Time	88,593	101,984	109,857	138,410	28,553	25.99%
4-100-73100-1801	One Time Payment	0	0	0	0	0	0.00%

Employee Benefits:

4-100-73100-2100	FICA/Medicare - Employer	37,776	42,542	46,956	51,093	4,137	8.81%
4-100-73100-2210	Virginia Retirement System	45,231	56,586	58,609	60,727	2,118	3.61%
4-100-73100-2215	Hybrid STD/LTD Premium	977	1,097	1,050	1,150	100	9.52%
4-100-73100-2310	Hospitalization Insurance	100,042	109,583	114,667	121,848	7,181	6.26%
4-100-73100-2400	Group Life Insurance	2,349	2,627	2,721	2,859	138	5.07%
4-100-73100-2500	VRS Health Insurance Credit	391	292	420	318	-102	-24.29%
4-100-73100-2600	Unemployment Insurance	456	192	554	583	29	5.23%
4-100-73100-2700	Workers' Compensation Insurance	741	571	945	945	0	0.00%
4-100-73100-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0.00%

RECREATION & CULTURE
GENERAL FUND

Library Administration, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-73100-3120	Professional Services - Audit	0	0	0	0	0	0.00%
4-100-73100-3166	Contractual Services	38,959	35,988	37,500	37,500	0	0.00%
4-100-73100-3310	Repairs & Maintenance	1,877	2,312	2,500	2,500	0	0.00%
4-100-73100-3320	Maintenance & Service Contract	510	612	1,500	1,500	0	0.00%
4-100-73100-3500	Printing	0	0	0	0	0	0.00%
4-100-73100-3600	Advertising	285	367	750	750	0	0.00%
Other Charges:							
4-100-73100-5110	Electrical Services	17,280	22,732	20,000	20,000	0	0.00%
4-100-73100-5120	Heating Services	1,019	1,515	1,200	750	-450	-37.50%
4-100-73100-5130	Water & Sewer	2,724	1,669	2,500	2,500	0	0.00%
4-100-73100-5210	Postal Services	647	756	650	650	0	0.00%
4-100-73100-5230	Telecommunications	14,500	15,738	19,600	19,600	0	0.00%
4-100-73100-5300	Insurance	6,323	6,290	7,000	7,000	0	0.00%
4-100-73100-5305	Auto Insurance	504	509	500	500	0	0.00%
4-100-73100-5420	Lease/Rent Building	3,600	3,650	3,600	3,900	300	8.33%
4-100-73100-5510	Travel - Mileage	872	1,183	850	850	0	0.00%
4-100-73100-5530	Travel - Food & Lodging	1,446	1,785	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	1,030	590	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,557	1,566	1,500	1,650	150	10.00%

Library Administration, Continued

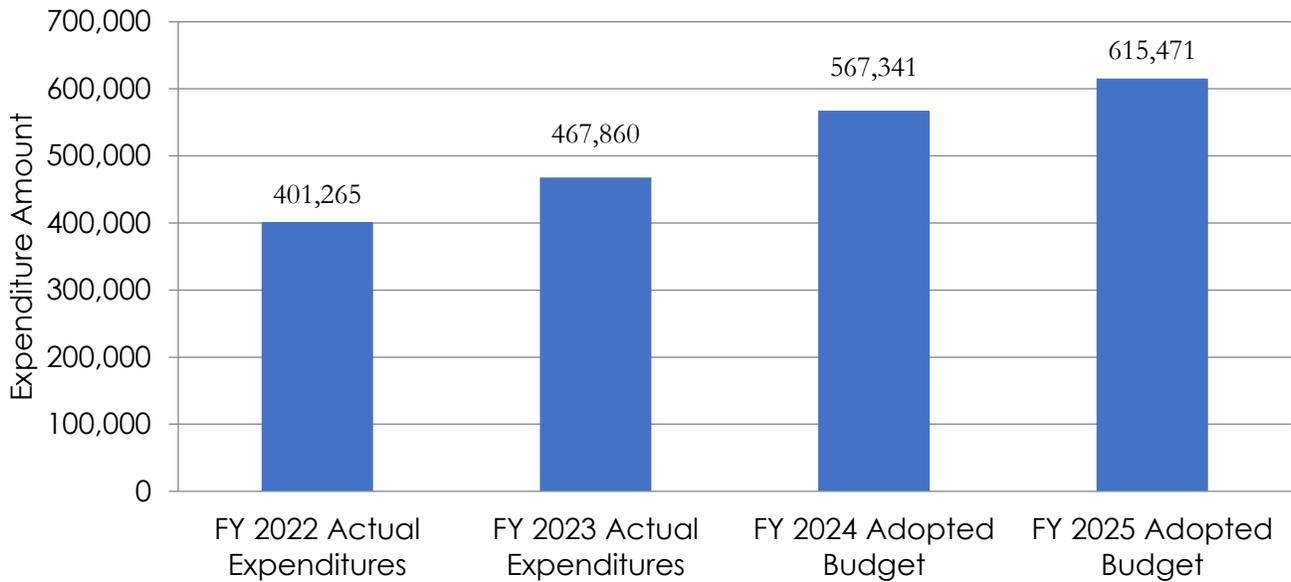
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-73100-6001	Office Supplies	10,202	9,479	12,500	12,500	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	184	842	600	600	0	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	0	1,479	800	800	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	1,556	1,522	1,500	1,500	0	0.00%
4-100-73100-6009	Auto Repairs & Maintenance	32	49	300	300	0	0.00%
4-100-73100-6012	Books & Supplies	895	1,384	1,000	1,500	500	50.00%
4-100-73100-6013	Educational/Recreational Supplies	8,092	9,211	10,700	10,700	0	0.00%
4-100-73100-6014	Operating Supplies	5,856	3,341	3,000	4,000	1,000	33.33%
Capital Outlay:							
4-100-73100-8102	Furniture - Replacement	1,000	527	1,000	1,000	0	0.00%
4-100-73100-8107	EDP Equipment (replacement)	9,172	0	0	0	0	0.00%
4-100-73100-8201	Machinery & Equipment	0	0	0	0	0	100.00%
4-100-73100-8202	Furniture and Fixtures	900	443	900	900	0	0.00%
4-100-73100-8205	Motor Vehicle	0	0	0	0	0	0.00%
4-100-73100-8207	EDP Equipment	3,990	10,015	9,165	9,825	660	7.20%
TOTAL LIBRARY ADMINISTRATION:		846,486	937,576	983,138	1,052,952	69,814	7.10%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PLANNING AND ZONING (81100):							
Salaries & Wages:							
4-100-81100-1100	Salaries & Wages – Regular	226,808	265,753	284,071	301,017	16,946	5.97%
4-100-81100-1300	Salaries & Wages – Part-Time	0	0	0	0	0	100.00%
4-100-81100-1700	Stipends-BZA	0	0	1,200	1,200	0	0.00%
4-100-81100-1711	Remuneration/County Planning Commission	2,860	4,470	6,000	10,800	4,800	80.00%
4-100-81100-1712	Remuneration/District Planning Commission	25	75	100	100	0	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	450	150	1,500	1,500	0	0.00%
4-100-81100-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-81100-2100	FICA/Medicare - Employer	15,827	18,746	19,878	31,112	11,234	56.51%
4-100-81100-2210	Virginia Retirement System	23,546	30,730	30,219	34,527	4,308	14.26%
4-100-81100-2215	Hybrid STD/LTD Premium	651	803	525	925	400	76.19%
4-100-81100-2310	Hospitalization Insurance	58,225	64,012	64,926	68,094	3,168	4.88%
4-100-81100-2400	Group Life Insurance	1,223	1,427	1,403	1,625	222	15.82%

COMMUNITY DEVELOPMENT
GENERAL FUND

Planning And Zoning, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-2500	VRS Health Insurance Credit	204	158	210	179	-31	-14.76%
4-100-81100-2600	Unemployment Insurance	106	34	286	332	46	16.08%
4-100-81100-2700	Workers' Compensation Insurance	967	876	1,995	885	-1,110	-55.64%
4-100-81100-2900	Accrued Annual and Sick Leave Payout	0	1,539	0	0	0	0.00%
Contractual Services:							
4-100-81100-3150	Professional Services	14,450	22,096	49,236	49,236	0	0.00%
4-100-81100-3310	Repairs & Maintenance	1,583	66	500	500	0	0.00%
4-100-81100-3320	Maintenance & Service Contract	2,485	3,144	37,764	44,116	6,352	16.82%
4-100-81100-3500	Printing	0	69	100	100	0	0.00%
4-100-81100-3600	Advertising	5,115	8,337	4,000	6,514	2,514	62.85%
Other Charges:							
4-100-81100-5210	Postal Service	2,538	1,950	3,000	3,000	0	0.00%
4-100-81100-5230	Telecommunications	2,299	1,315	3,000	3,000	0	0.00%
4-100-81100-5305	Auto Insurance	1,007	1,017	1,550	1,581	31	2.00%
4-100-81100-5510	Mileage	779	0	1,800	1,800	0	0.00%
4-100-81100-5530	Food & Lodging	1,239	1,704	3,000	3,000	0	0.00%
4-100-81100-5540	Convention, Training, & Education	1,505	2,088	3,000	3,000	0	0.00%
4-100-81100-5810	Dues & Association Membership	525	1,477	1,844	1,844	0	0.00%

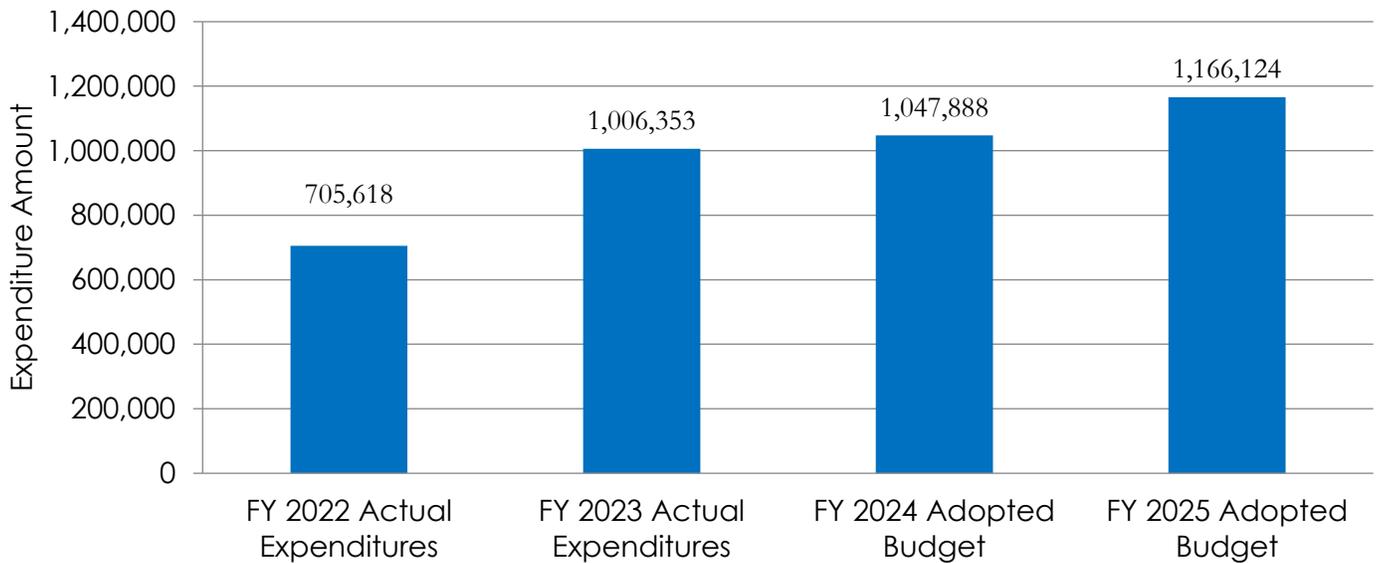
Planning And Zoning, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-6001	Office Supplies	1,428	1,717	2,000	2,000	0	0.00%
4-100-81100-6008	Vehicles Supplies (Gas)	931	690	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	0	0	800	800	0	0.00%
4-100-81100-6011	Uniforms and Wearing Apparel	0	84	500	500	0	0.00%
4-100-81100-6012	Book and Subscriptions	266	307	200	200	0	0.00%
4-100-81100-6014	Operating Supplies	17	28	0	0	0	0.00%
Payment to Joint Operations:							
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	32,680	32,964	40,984	40,984	0	0.00%
Capital Outlay:							
4-100-81100-8105	Vehicle Purchase	0	0	0	0	0	0.00%
4-100-81100-8202	Furniture and Fixtures	924	33	0	0	0	0.00%
4-100-81100-8203	Communications Equipment	0	0	0	0	0	0.00%
4-100-81100-8207	EDP Equipment	600	0	750	0	-750	-100.00%
TOTAL PLANNING AND ZONING:		401,265	467,860	567,341	615,471	48,130	8.48%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ECONOMIC DEVELOPMENT AND TOURISM (81500):							
Salaries & Wages:							
4-100-81500-1100	Salaries & Wages – Regular	141,526	212,733	231,334	239,857	8,523	3.68%
4-100-81500-1300	Salaries & Wages – Part-Time	13,185	17,172	21,950	23,060	1,110	5.06%
4-100-81500-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-81500-2100	FICA/Medicare - Employer	11,117	16,492	19,377	20,113	736	3.80%
4-100-81500-2210	Virginia Retirement System	14,719	24,188	26,904	27,512	608	2.26%
4-100-81500-2215	Hybrid STD/LTD premium	0	0	0	0	0	0.00%
4-100-81500-2310	Hospitalization Insurance	13,168	28,616	46,969	26,520	-20,449	-43.54%
4-100-81500-2400	Group Life Insurance	764	1,123	1,249	1,295	46	3.68%
4-100-81500-2500	VRS Health Insurance Credit	127	125	210	144	-66	-31.43%
4-100-81500-2600	Unemployment Insurance	86	69	254	264	10	3.94%
4-100-81500-2700	Worker's Compensation Insurance	2,560	2,961	4,988	2,848	-2,140	-42.91%
4-100-81500-2900	Accrued Annual & Sick Leave Payout	0	2,265	0	0	0	0.00%

COMMUNITY DEVELOPMENT
GENERAL FUND

Economic Development, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-81500-3160	Professional Services	79,002	10,161	59,050	89,550	30,500	51.65%
4-100-81500-3160-002	Professional Services-Spirit Trails	236	0	0	0	0	0.00%
4-100-81500-3160-004	Professional Services-ARPA Funds-VTC	0	90,444	111,000	30,000	-81,000	-72.97%
4-100-81500-3160-005	Professional Services-Brownfields Grant	0	0	0	250,000	250,000	100.00%
4-100-81500-3180	Contractual Services	38,645	105,906	45,500	49,620	4,120	9.05%
4-100-81500-3310	Repairs and Maintenance	0	1,015	750	750	0	0.00%
4-100-81500-3320	Maintenance & Service Contract	2,048	2,282	1,707	1,710	3	0.18%
4-100-81500-3500	Printing	1,900	4,861	10,300	11,500	1,200	11.65%
4-100-81500-3500-002	Printing-Spirit Trails	8,500	0	0	0	0	0.00%
4-100-81500-3500-003	Printing-Visitor Guide	0	0	0	0	0	0.00%
4-100-81500-3500-004	Printing-ARPA Funds-VTC	0	0	0	0	0	0.00%
4-100-81500-3600	Advertising	84,934	128,294	141,000	187,100	46,100	32.70%
4-100-81500-3600-002	Advertising-Spirit Trails	10,230	0	0	0	0	0.00%
4-100-81500-3600-004	Advertising-ARPA Funds-VTC	0	55,188	30,000	0	-30,000	-100.00%
Other Charges:							
4-100-81500-5210	Postal Service	3,596	3,197	5,500	6,000	500	9.09%
4-100-81500-5230	Telecommunications	1,347	1,152	2,000	2,000	0	0.00%
<i>County of Shenandoah,</i>			164	FY2025 Adopted Budget			
<i>Virginia</i>							

COMMUNITY DEVELOPMENT
GENERAL FUND

Economic Development, Continued

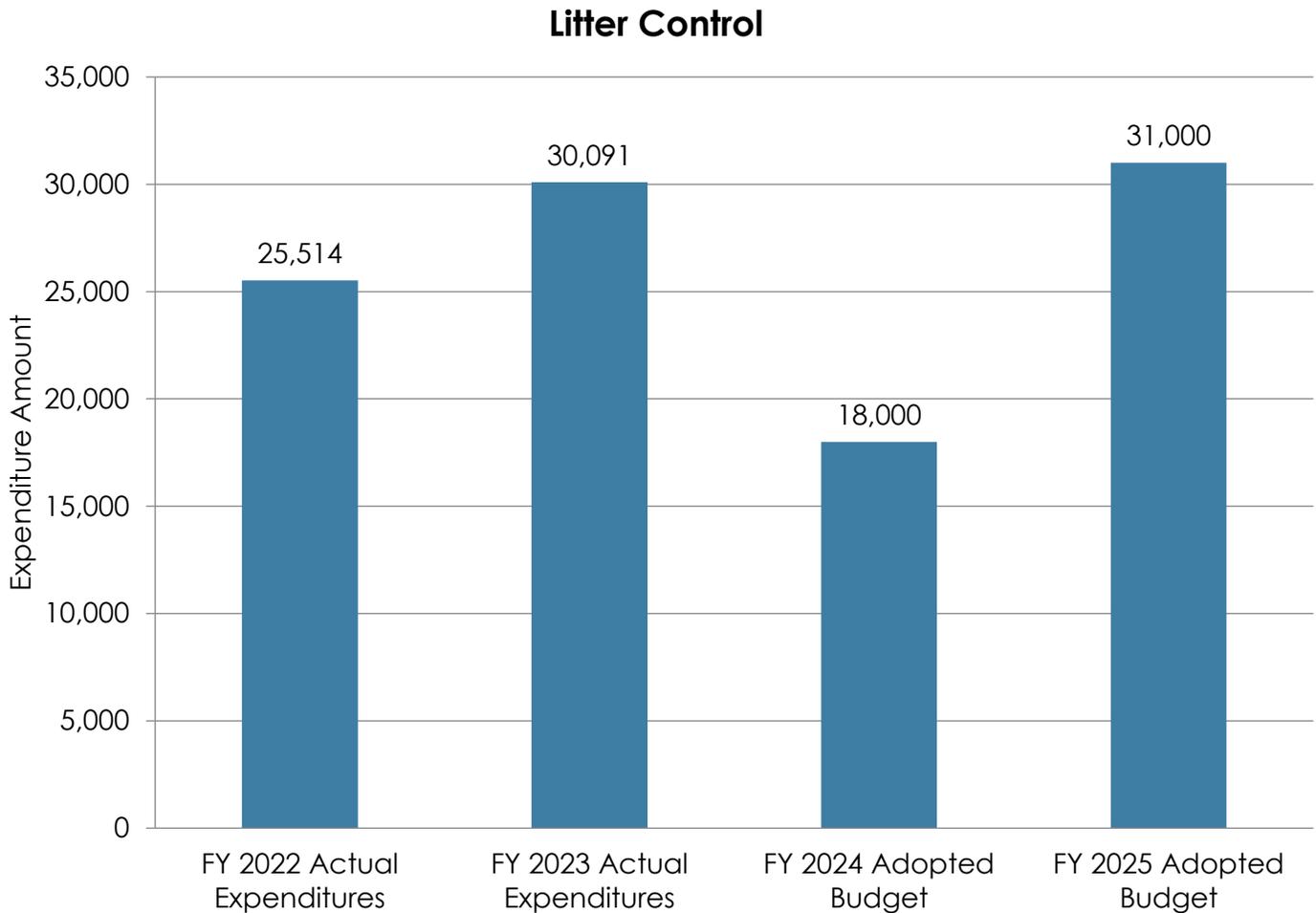
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5305	Auto Insurance	504	509	500	500	0	0.00%
4-100-81500-5307	Public Officials Liability Insurance	0	0	0	0	0	0.00%
4-100-81500-5510	Mileage	1,306	3,476	4,500	6,000	1,500	33.33%
4-100-81500-5530	Food & Lodging	1,621	4,829	5,300	8,530	3,230	60.94%
4-100-81500-5540	Convention, Training, & Education	5,173	6,959	4,800	8,700	3,900	81.25%
4-100-81500-5663	Support of the Local Arts	4,500	4,625	4,500	4,500	0	0.00%
4-100-81500-5810	Dues & Association Membership	3,150	3,270	3,240	3,045	-195	-6.02%
4-100-81500-5875	Support of Existing Industry	66,346	77,853	83,000	89,000	6,000	7.23%
4-100-81500-5875-001	Support of Existing Industry - Match	133,333	143,500	110,000	10,000	-100,000	-90.91%
4-100-81500-5876	Support of New Industry	7,000	4,311	11,000	7,000	-4,000	-36.36%
4-100-81500-5878	Support of Tourism Attractions	10,551	4,648	9,250	9,250	0	0.00%
Materials and Supplies:							
4-100-81500-6001	Office Supplies	1,446	948	1,770	1,770	0	0.00%
4-100-81500-6008	Vehicles Supplies (Gas)	472	654	1,800	1,800	0	0.00%
4-100-81500-6009	Auto Repairs & Maintenance	0	0	1,000	0	-1,000	-100.00%

Economic Development, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 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	0.00%
Capital Outlay:							
4-100-81500-8202	Furniture and Fixtures	0	0	3,000	2,000	-1,000	-33.33%
4-100-81500-8207	EDP Equipment	0	0	0	1,000	1,000	100.00%
TOTAL ECONOMIC DEVELOPMENT:		705,618	1,006,353	1,047,888	1,166,124	118,236	11.28%

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.



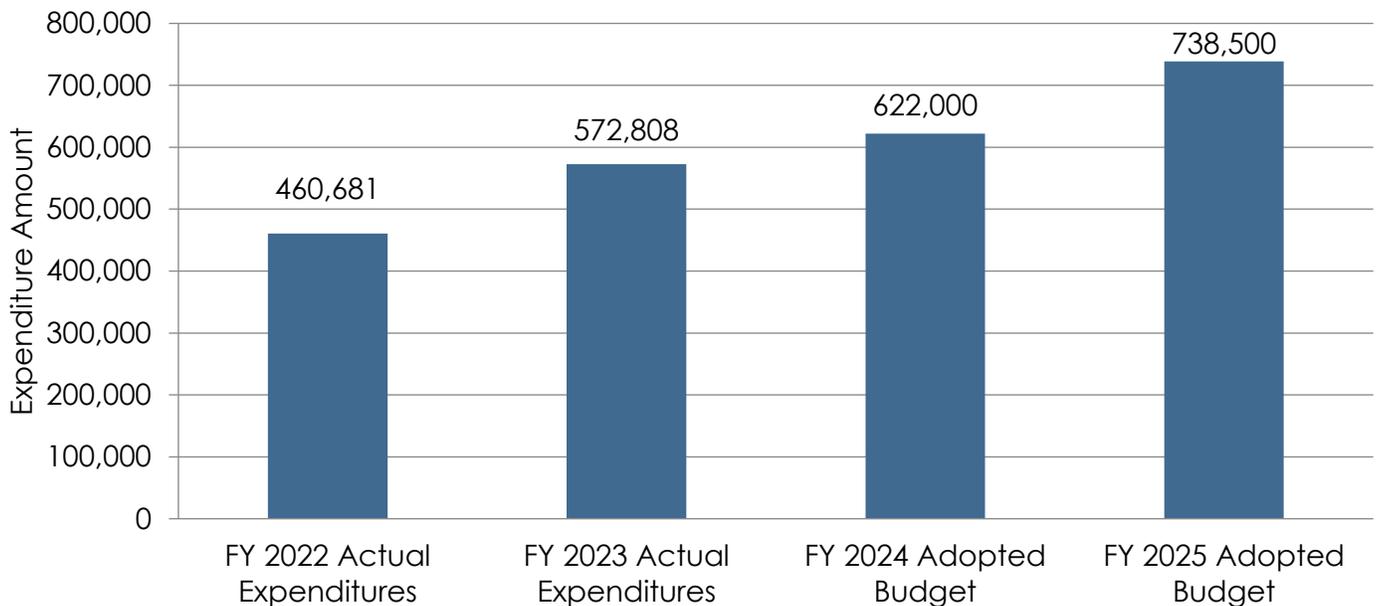
Litter Control Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LITTER CONTROL (81600):</u>							
Other Charges:							
4-100-81600-5672	Litter Control Program	25,514	30,091	18,000	31,000	13,000	72.22%
TOTAL LITTER CONTROL PROGRAM:		25,514	30,091	18,000	31,000	13,000	72.22%

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 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOIL/WATER CONSERVATION DISTRICT (82400):							
Salaries & Wages:							
4-100-82400-1100	Salaries & Wages – Regular	285,693	390,546	429,971	511,381	81,410	18.93%
4-100-82400-1200	Salaries & Wages- Overtime	0	0	0	0	0	0.00%
4-100-82400-1800	One Time Payment	35,165	0	0	0	0	0.00%
Employee Benefits:							
4-100-82400-2100	FICA/Medicare - Employer	25,119	29,283	31,589	38,577	6,988	22.12%
4-100-82400-2210	Virginia Retirement System	29,788	45,421	48,023	51,248	3,225	6.71%
4-100-82400-2215	Hybrid STD/LTD Premium	1,046	1,693	1,806	2,000	194	10.74%
4-100-82400-2310	Hospitalization Insurance	51,019	77,734	79,704	104,544	24,840	31.17%
4-100-82400-2400	Group Life Insurance	1,547	2,109	2,124	2,000	-124	-5.84%
4-100-82400-2500	VRS Health Insurance Credit	258	234	236	0	-236	-100.00%
4-100-82400-2600	Unemployment Insurance	215	136	134	5,000	4,866	3620.24%
4-100-82400-2700	Workers' Compensation Insurance	2,717	3,652	6,412	3,750	-2,662	-41.52%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	11,114	0	0	0	0	0.00%

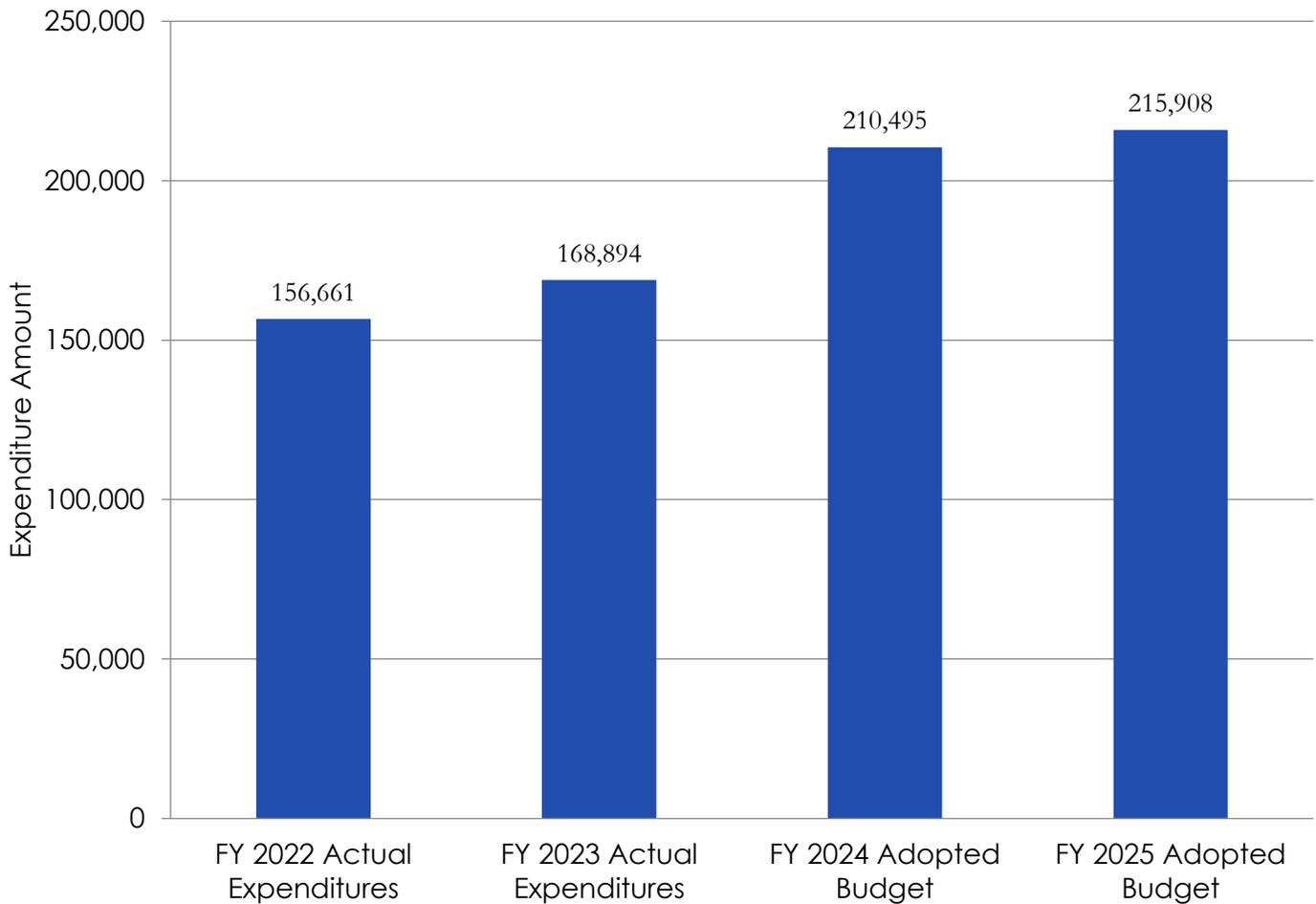
Soil and Water Conservation District, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-82400-5673	Contribution to Soil/Water Conservation District	15,000	20,000	20,000	20,000	0	0.00%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	0	-2,000	-100.00%
TOTAL SOIL/WATER CONSERVATION DISTRICT:		460,681	572,808	622,000	738,500	116,500	18.73%

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

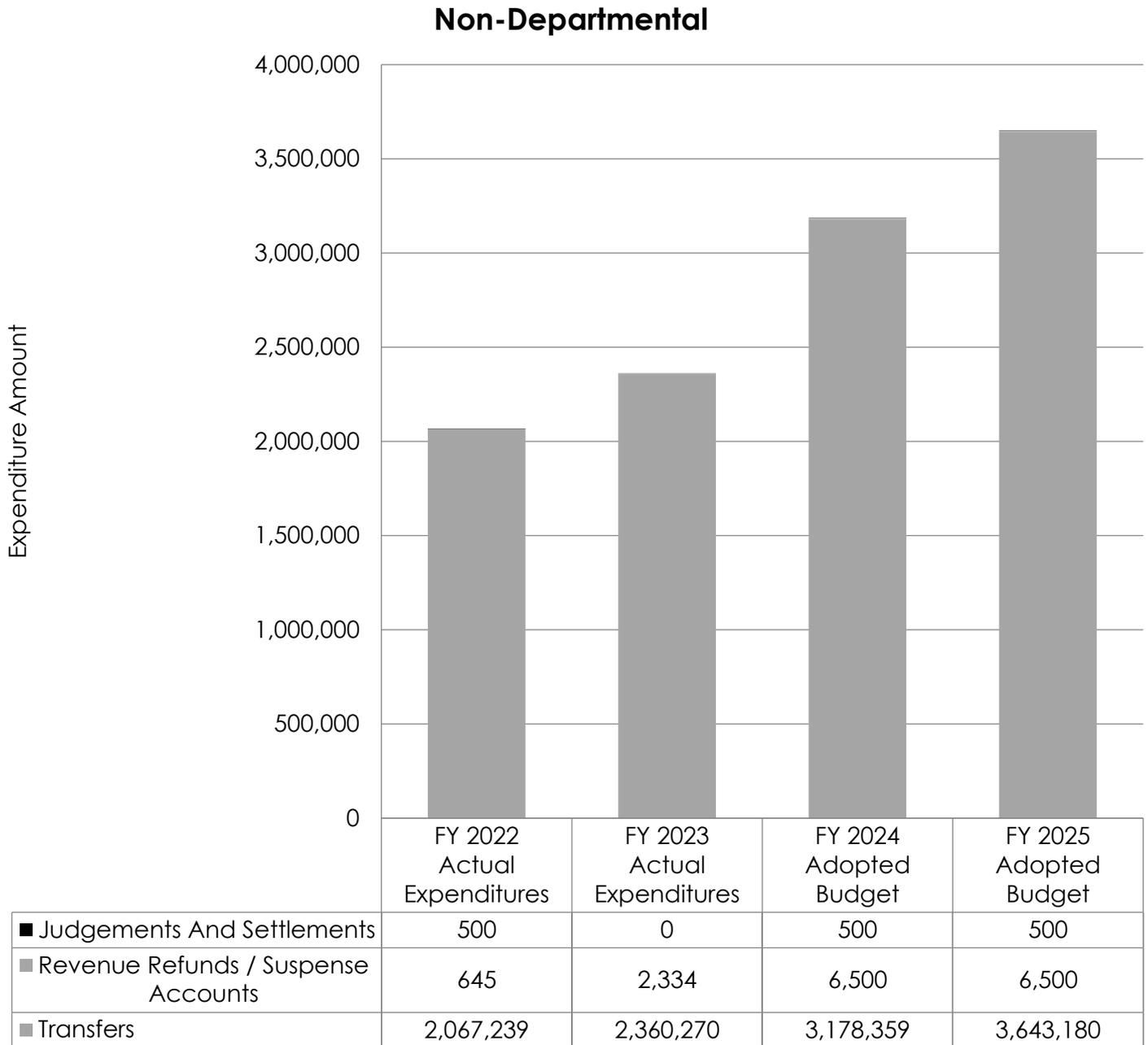
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COOPERATIVE EXTENSION SERVICE (83500):							
Salaries & Wages:							
4-100-83500-1100	Salaries & Wages – Regular	39,113	44,274	45,902	48,225	2,323	5.06%
4-100-83500-1700	Salaries & Wages Part-time, Stipend - Summer 4H	0	0	0	0	0	0.00%
4-100-83500-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-100-83500-2100	FICA/Medicare - Employer	2,593	2,984	3,512	3,689	177	5.04%
4-100-83500-2210	Virginia Retirement System	4,068	5,149	5,338	5,532	194	3.63%
4-100-83500-2310	Hospitalization Insurance	13,168	13,954	15,752	10,500	-5,252	-33.34%
4-100-83500-2400	Group Life Insurance	211	239	248	260	12	4.84%
4100-83500-2500	VRS Health Insurance Credit	35	27	42	28	-14	-33.33%
4-100-83500-2600	Unemployment Insurance	26	10	50	53	3	6.00%
4-100-83500-2700	Workers' Compensation Insurance	23	24	53	22	-31	-58.81%
Contractual Services:							
4-100-83500-3166	Contractual Services	463	589	700	700	0	0.00%
4-100-83500-3310	Repairs & Maintenance	0	0	200	200	0	0.00%
4-100-83500-3320	Maintenance and Service Contracts	350	185	500	500	0	0.00%

Virginia Cooperative Extension Service, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-83500-5210	Postal Service	98	101	100	100	0	0.00%
4-100-83500-5230	Telecommunications	3	1	350	350	0	0.00%
4-100-83500-5420	Leases & Rentals	0	0	600	600	0	0.00%
4-100-83500-5510	Mileage	225	162	400	400	0	0.00%
4-100-83500-5540	Convention, Training, & Education	0	40	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	83,353	87,885	104,423	114,424	10,001	9.58%
4-100-83500-5676	Summer 4H Associate Salary	9,644	8,000	11,550	11,550	0	0.00%
4-100-83500-5677	Program Assistant Support Funding	0	0	0	5,000	5,000	100.00%
4-100-83500-5810	Dues & Association Membership	689	599	850	850	0	0.00%
Materials and Supplies:							
4-100-83500-6001	Office Supplies	2,335	2,031	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	230	141	225	225	0	0.00%
4-100-83500-6008	Vehicle Supplies - Fuel	34	0	350	350	0	0.00%
Capital Outlay:							
4-100-83500-8202	Furniture & Fixtures	0	0	0	0	0	0.00%
4-100-83500-8206	County Farm Upgrades	0	2,500	16,600	9,600	-7,000	-42.17%
TOTAL COOPERATIVE EXTENSION SERVICE:		156,661	168,894	210,495	215,908	5,413	2.57%

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
GENERAL FUND

Non-Departmental Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUDGMENTS AND SETTLEMENTS (91100):</u>							
Contractual Services:							
4-100-91100-3180	Contractual Services	200	0	500	500	0	0.00%
TOTAL JUDGMENTS AND SETTLEMENTS:		500	0	500	500	0	0.00%

NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS (92100):							
Other Costs:							
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	0	0	0	0	0	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	0	0	0	0	0	0.00%
4-100-92100-9203	Refunds - Building Permits	45	1,269	6,000	6,000	0	0.00%
4-100-92100-9204	Refunds - Zoning Applications	600	1,065	500	500	0	0.00%
4-100-92100-9206	Refunds - Land Use Applications	0	0	0	0	0	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/EMS	0	0	0	0	0	0.00%
4-100-92100-9214	Refunds - VA Dept of Emergency Mgmt.	0	0	0	0	0	0.00%
TOTAL REVENUE REFUNDS:		645	2,334	6,500	6,500	0	0.00%

NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TRANSFERS (92200):							
Other Costs:							
4-100-92200-9221	Salaries & Wages - Compensation Study Efforts	0	0	0	0	0	0.00%
4-100-92200-9211	Reserve for Contingencies	11,817	0	200,000	265,000	65,000	32.50%
4-100-92200-9212	Reserve for Contingencies - Fuel	0	0	50,000	50,000	0	0.00%
4-100-92200-9231	Reserve for Contingencies - Salaries	0	0	0	72,500	72,500	100.00%
TBD	Reserve for Contingencies - Merit Increase	0	0	0	445,251	445,251	100.00%
TBD	Reserve - Cigarette Tax - Public Safety Capital	0	0	0	180,000	180,000	100.00%
4-100-92200-9214	Reserve for Conservation Easement Authority	0	0	25,000	25,000	0	0.00%
4-100-92200-9215	Reserve for IDA	25,000	25,000	25,000	25,000	0	0.00%
4-100-92200-9224	Reserve for COVID-19 Expenses	0	0	0	0	0	0.00%
4-100-92200-9225	CDBG Pass Through Grant	110,111	0	0	0	0	0.00%
4-100-92200-9226	Brownfield Pass Through Grant	0	0	0	0	0	0.00%
4-100-92200-9227	DHCD Utility Relief Pass Through	46,951	9,224	0	0	0	0.00%
4-100-92200-9229	VATI Broadband	0	84,539	0	0	0	0.00%

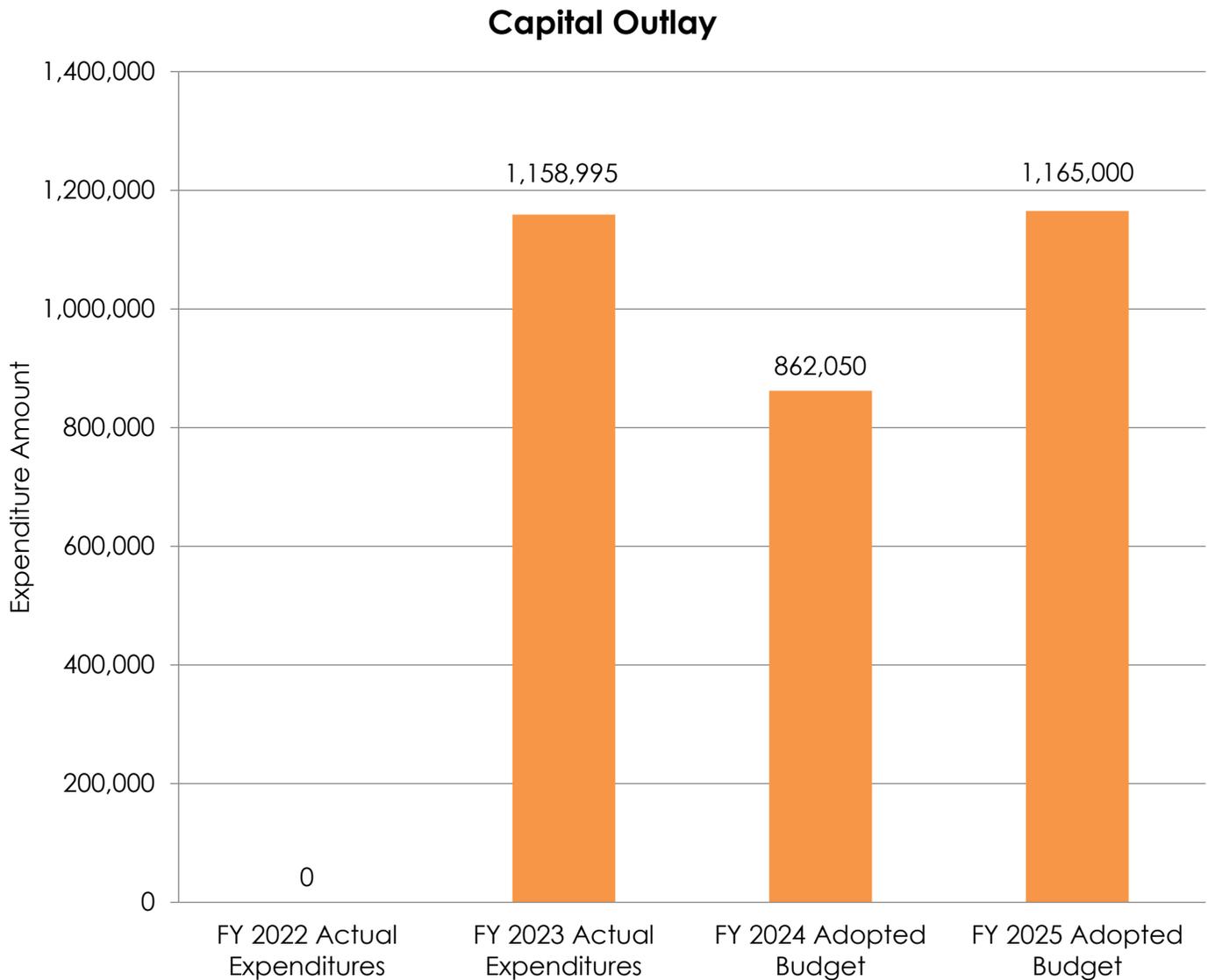
NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-92200-9231	AFID Pass Through	0	25,000	0	0	0	0.00%
4-100-93200-0112	Transfer to CEA - Rollback Taxes	142,000	25,000	0	25,000	25,000	0.00%
4-100-93200-0222	Transfer to Landfill Contingency Fund (Fund 222)	50,546	41,887	45,000	45,000	0	0.00%
4-100-93200-0223	Transfer to Parks and Recreation - Operations	363,227	540,944	646,332	568,225	-78,107	-12.08%
4-100-93200-0302	Transfer to Capital Outlay	0	0	0	0	0	0.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	251,132	-5,229	96,950	138,950	42,000	43.32%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	1,066,455	1,613,906	2,090,077	1,803,253	-286,824	-13.72%
TOTAL TRANSFERS:		2,067,239	2,360,270	3,178,359	3,643,180	464,821	14.62%

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.



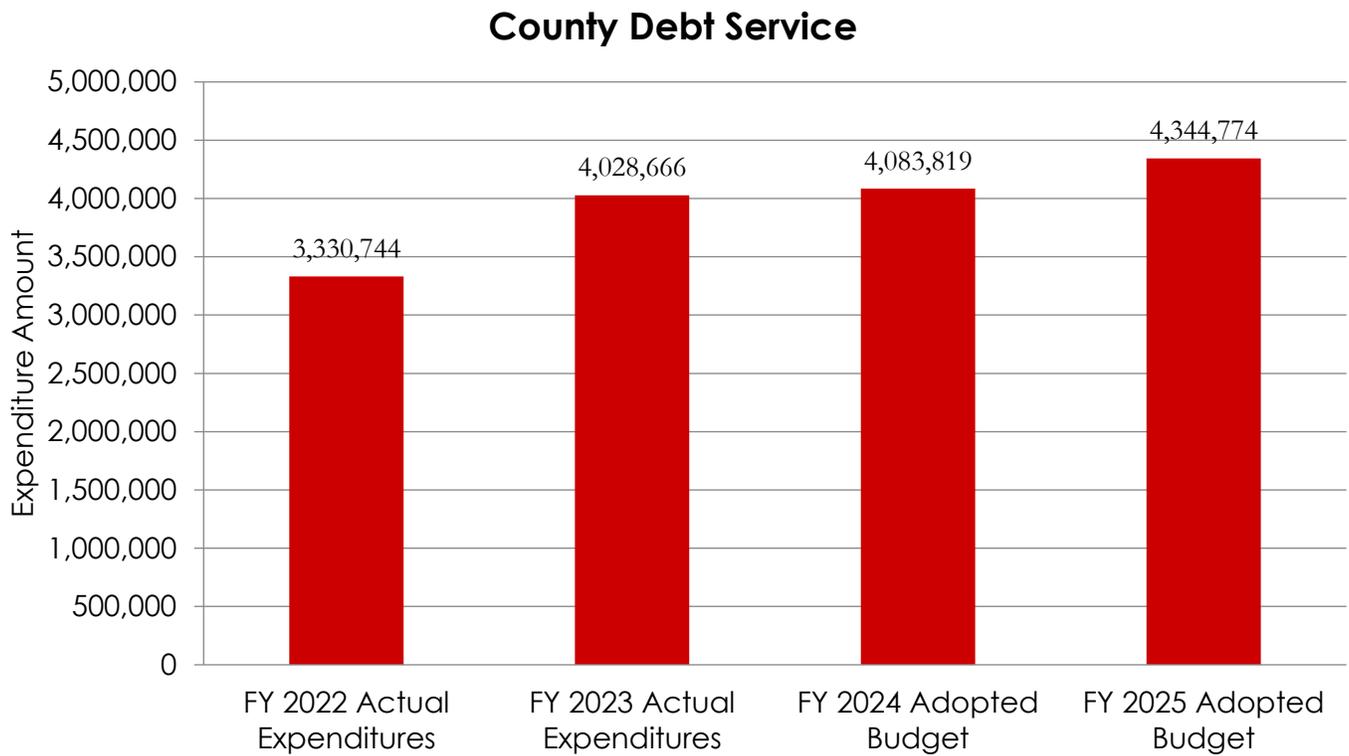
CAPITAL OUTLAY
GENERAL FUND

Capital Outlay Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CAPITAL OUTLAY (94000):							
Capital Outlay:							
4-100-94000-9400	Capital Outlay Expenditures	0	0	862,050	1,165,000	302,950	35.14%
4-111-94000-9401	ARPA - Reserve for Broadband Initiative	0	25,704	0	0	0	0.00%
4-111-94000-9402	ARPA - Reserve for HVAC Project at Circuit Courthouse	0	1,133,291	0	0	0	0.00%
4-111-94000-9403	ARPA - Reserve for Ambulance	0	0	0	0	0	0.00%
4-111-94000-9405	ARPA - Capital Outlay Reserve	0	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY:		0	1,158,995	862,050	1,165,000	302,950	35.14%

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.



DEBT SERVICE
GENERAL FUND

County Debt Service Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-209-000999-9110	IDA - Lease Revenue Bond Series 2021 - Principal	0	552,000	543,000	550,000	7,000	1.29%
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4 - VRA 2011B	275,000	280,000	285,000	290,000	5,000	1.75%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	1,135,000	1,170,000	1,215,000	1,255,000	40,000	3.29%
4-209-000999-9113	Mt. Jackson Sewer - Prin 2007 VRA	221,429	238,879	240,074	242,480	2,406	1.00%
4-209-000999-9115	Edinburg School VRA 2012C Principal	115,000	125,000	130,000	135,000	5,000	3.85%
4-209-000999-9117	Lease Finance 2024 - vehicles and equipment	0	0	0	126,389	126,389	100.00%
TBD	Lease Finance 2025 - Operating Capital - Principal	0	0	0	161,682	161,682	100.00%
4-209-000999-9118	VRA 2018C - Sheriff's Office/ECC/Radio-Principal	350,000	350,000	555,000	585,000	30,000	5.41%
4-209-000999-9119	Line of Credit - Principal	0	0	0	0	0	0.00%
4-209-000999-9120	IDA-Lease Revenue Bond Series 2021 - Interest	0	58,298	67,697	60,556	-7,141	-10.55%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	17,370	10,718	9,226	7,248	-1,978	-21.44%

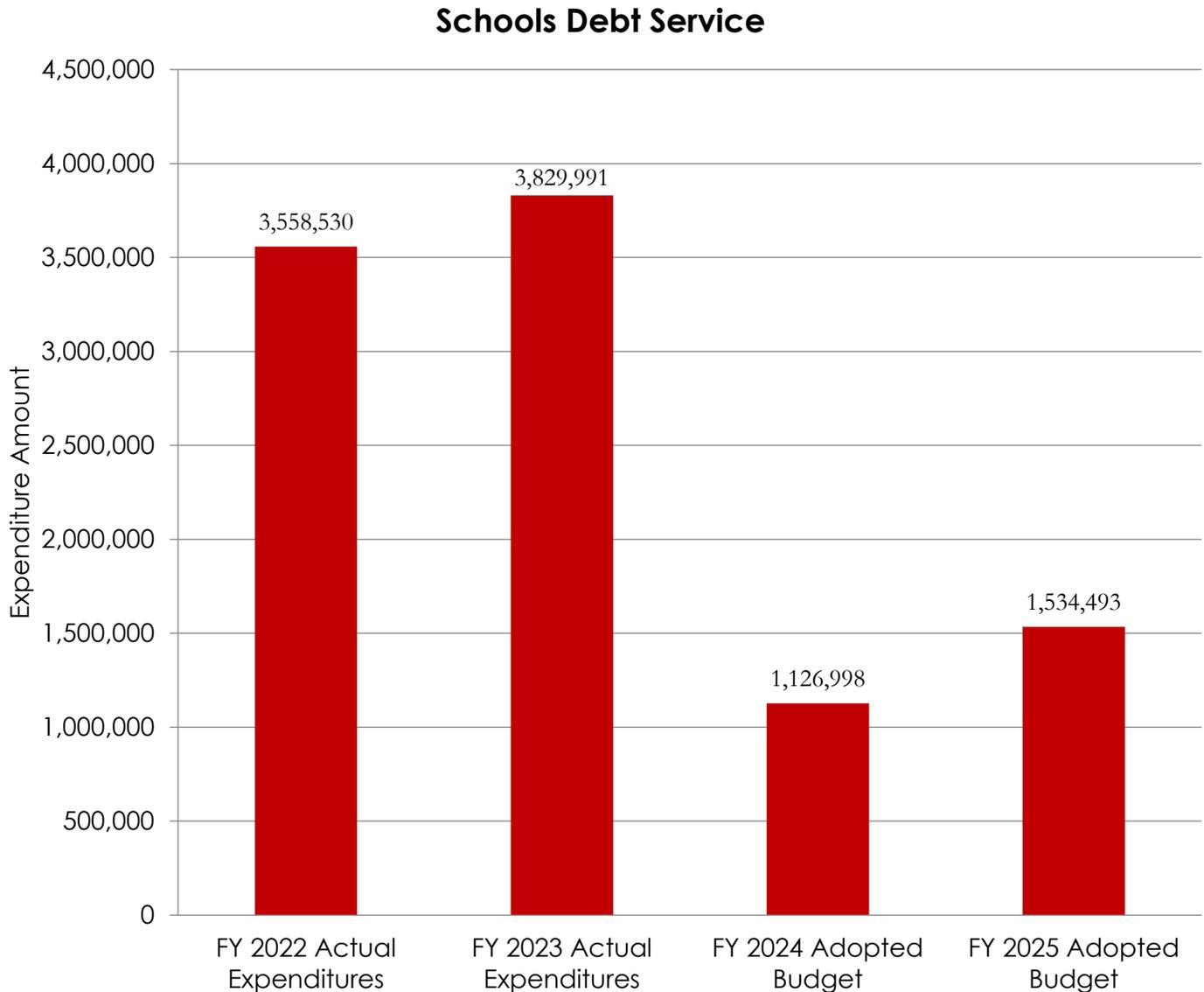
DEBT SERVICE
GENERAL FUND

County Debt Service, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	374,561	314,979	253,327	189,479	-63,848	-25.20%
4-209-000999-9123	Mt. Jackson Sewer - Int 2007 VRA	23,721	15,366	14,172	11,765	-2,407	-16.98%
4-209-000999-9125	Edinburg School VRA 2012C Interest	132,679	126,878	121,169	116,104	-5,065	-4.18%
4-209-000999-9127	Lease Finance 2024 - vehicles and equipment-interest	33,702	152,204	0	32,130	32,130	100.00%
TBD	Lease Finance 2025 - Operating Capital - Interest	0	0	0	0	0	0.00%
4-209-000999-9128	VRA 2018C - Sheriff's Office/ECC/Radio -Interest	652,282	634,344	611,154	581,941	-29,213	-4.78%
4-209-000999-9129	Line of Credit - Interest and Fees	0	0	0	0	0	0.00%
4-209-000999-9190	Bond Issuance Cost	0	0	39,000	0	-39,000	-100.00%
TOTAL DEBT SERVICE - COUNTY:		3,330,744	4,028,666	4,083,819	4,344,774	260,955	6.39%

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.



DEBT SERVICE
GENERAL FUND

Schools Debt Service Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - SCHOOLS (FUND 208):							
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA Series 2004(B)	1,870,000	1,965,000	0	0	0	0.00%
4-208-000999-9115	VPSA - PR High Schools	228,021	230,949	234,453	238,122	3,669	1.56%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	485,000	5,000	1.04%
4-208-000999-9122	VPSA Annual Administration Fees	625	700	700	700	0	0.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA Series 2004(B)	147,900	50,108	0	0	0	0.00%
4-208-000999-9125	VPSA - Int High Schools	37,179	27,050	16,346	5,477	-10,869	-66.49%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	0	0.00%
4-208-000999-9127	Capital Lease - Buses - Principal	358,905	367,378	0	110,409	110,409	100.00%
4-208-000999-9128	Capital Lease - Buses - Interest	20,493	12,007	0	835	835	100.00%
4-208-000999-9129	Capital Lease - IT Equipment - Principal	19,781	19,881	0	0	0	0.00%
4-208-000999-9130	Capital Lease - IT Equipment - Interest	202	101	0	0	0	0.00%
4-208-000999-9131	Capital Lease - Ameresco - Principal	0	5,410	0	162,491	162,491	100.00%
4-208-000999-9135	VPSA 2004 B - Administration Fees	625	700	700	700	0	0.00%
4-208-000999-9132	Capital Lease - Ameresco - Interest	0	275,909	0	135,960	135,960	100.00%
4-208-000999-9135	VPSA 2004 B - Administration Fees	625	700	700	700	0	0.00%
TOTAL DEBT SERVICE - SCHOOLS:		3,558,530	3,829,991	1,126,998	1,534,493	407,495	36.16%

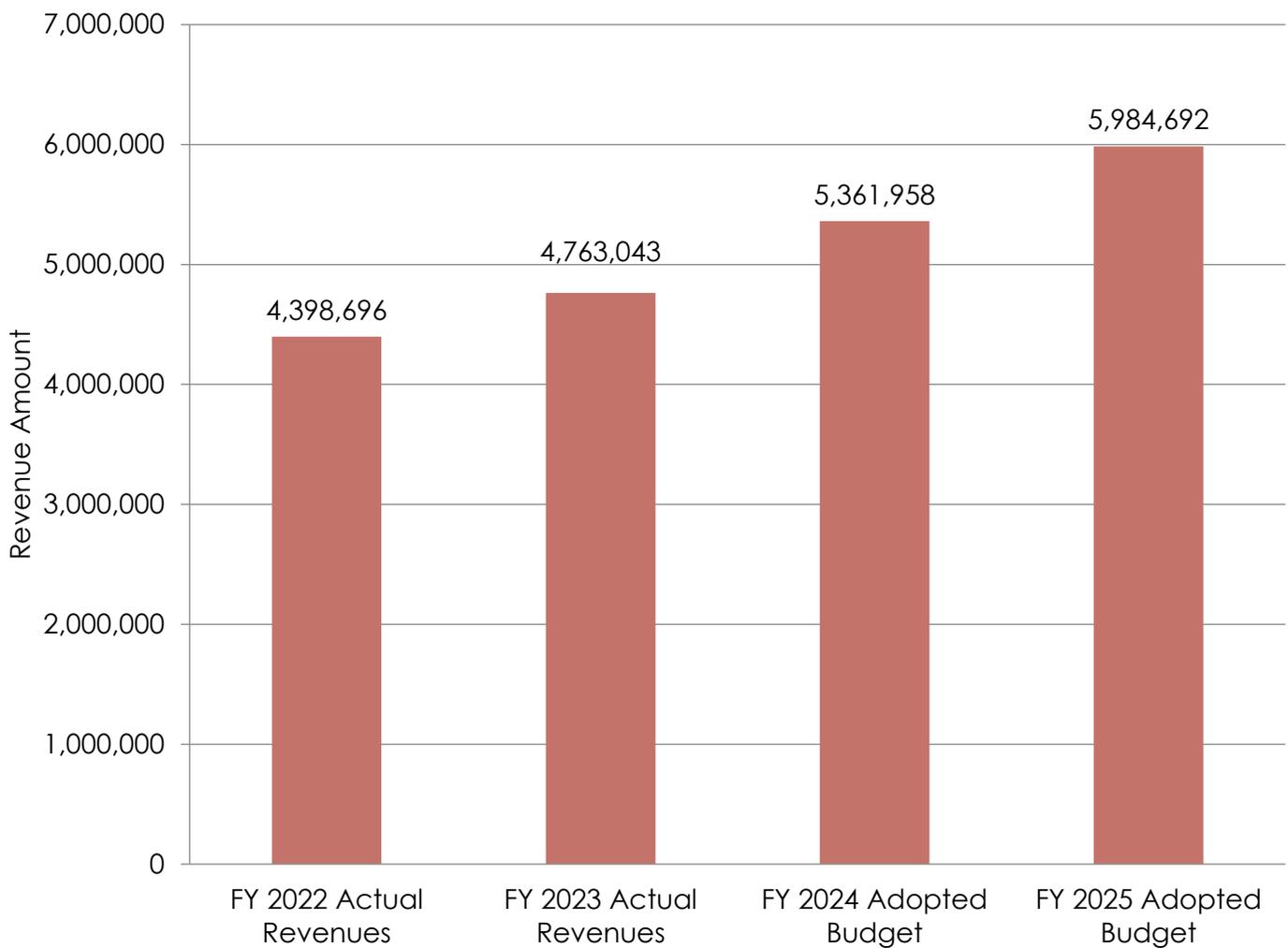
County of Shenandoah,
Virginia

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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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND</u>						
<u>(FUNDS 140 & 141):</u>						
Local Revenues:						
Transfer from General Fund - Operational	1,238,053	1,501,931	1,675,222	1,848,694	173,472	10.36%
Total Local Revenues	1,238,053	1,501,931	1,675,222	1,848,694	173,472	10.36%
State Revenues:						
Categorical Aid	1,155,801	1,071,198	791,268	1,010,839	219,571	27.75%
Total State Revenues	1,155,801	1,071,198	791,268	1,010,839	219,571	27.75%
Federal Revenues:						
Categorical Aid	2,004,843	2,189,913	2,895,468	3,125,159	229,691	7.93%
Total Federal Revenues	2,004,843	2,189,913	2,895,468	3,125,159	229,691	7.93%
TOTAL SOCIAL SERVICES FUND:	4,398,696	4,763,043	5,361,958	5,984,692	622,734	11.61%

Social Services Fund Expenditures

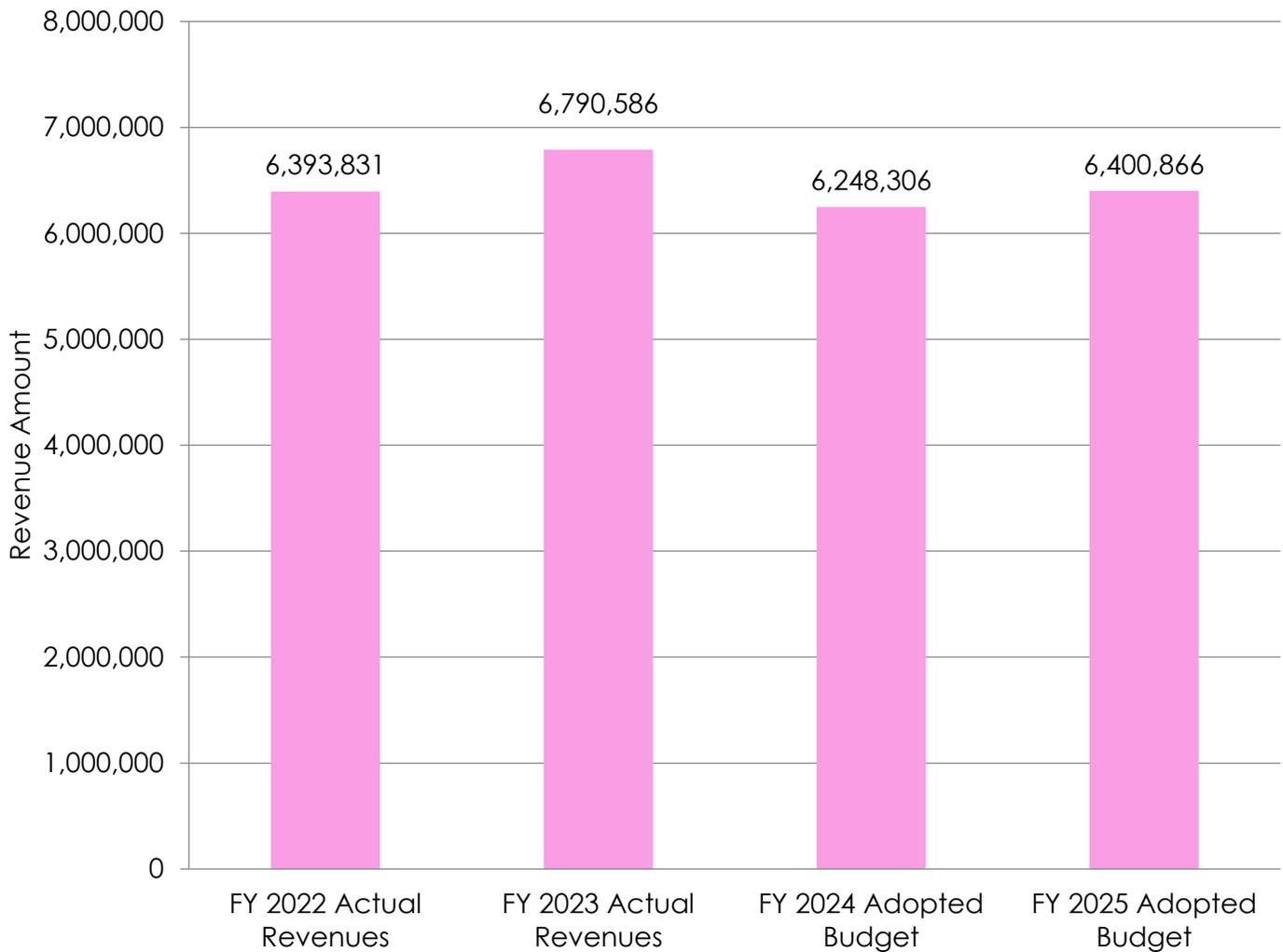
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND</u>							
<u>(FUNDS 140 and 141):</u>							
Other Charges:							
4-140-005310-0001	Social Services Operations	4,581,649	4,788,747	5,361,958	5,984,692	622,734	11.61%
TOTAL SOCIAL SERVICES FUND:		4,581,649	4,788,747	5,361,958	5,984,692	622,734	11.61%

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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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN'S SERVICES ACT FUND (FUND 250):						
Local Revenues:						
Transfer from General Fund - Operational	1,775,588	1,882,017	1,767,700	1,667,700	(100,000)	-5.66%
Total Local Revenues	1,775,588	1,882,017	1,767,700	1,667,700	(100,000)	-5.66%
State Revenues:						
Categorical Aid	4,618,243	4,908,569	4,480,606	4,733,166	252,560	5.64%
Total State Revenues	4,618,243	4,908,569	4,480,606	4,733,166	252,560	5.64%
TOTAL CHILDREN'S SERVICES ACT FUND:	6,393,831	6,790,586	6,248,306	6,400,866	152,560	2.44%

CHILDREN'S SERVICES ACT (CSA) FUND EXPENDITURES

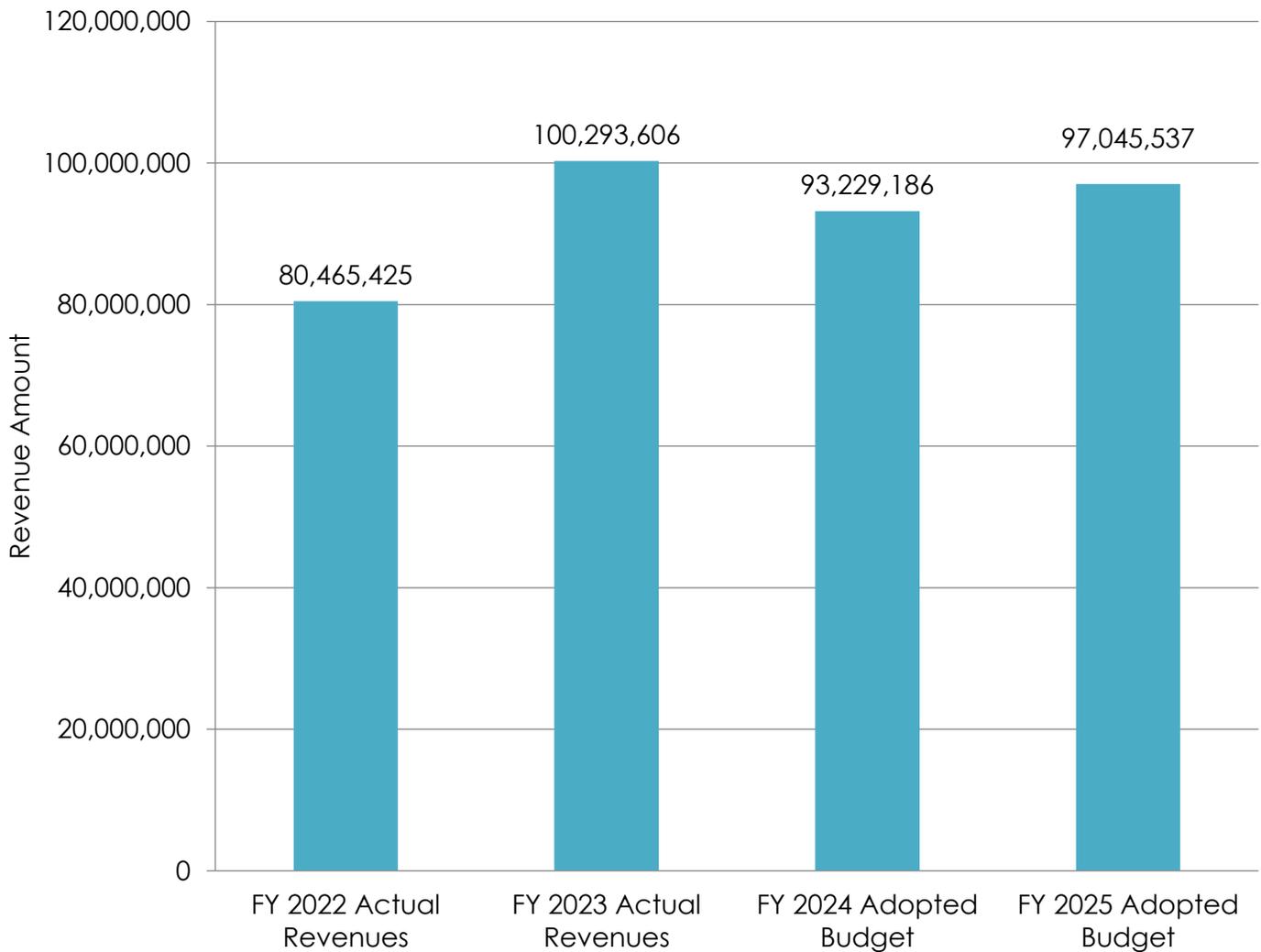
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CHILDREN'S SERVICES ACT (FUND 250):</u>							
Other Charges:							
4-250-53600-9001	Children's Services Act	4,643,600	6,790,586	6,248,306	6,400,866	152,560	2.44%
TOTAL CHILDREN'S SERVICES ACT FUND:		4,643,600	6,790,586	6,248,306	6,400,866	152,560	2.44%

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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 REVENUES
SCHOOL FUND

SCHOOL FUND REVENUES

Account Name	FY 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SCHOOL FUND (FUNDS 205 & 207):</u>						
Local Revenues:						
Transfer from General Fund - Operational	27,636,722	32,467,680	32,240,110	35,031,110	2,791,000	8.66%
Transfer from General Fund- Technology	416,880	461,141	462,500	465,059	2,559	0.55%
Transfer from General Fund - Capital	4,225,465	0	1,570,000	3,323,564	1,753,564	111.69%
Local Grant Funding-Special Fund	210,000	910,911	549,600	606,743	57,143	10.40%
Other Local Revenues - Food Service	27,500	249,175	620,000	620,000	0	0.00%
Other Local Revenues	507,220	0	376,500	343,000	-33,500	-8.90%
Total Local Revenues	33,023,787	34,088,908	35,818,710	40,389,476	4,570,766	12.76%
State Revenues:						
Categorical Aid	39,152,779	43,184,853	46,128,243	48,602,334	2,474,091	5.36%
Categorical Aid - Food Service	50,641	86,999	75,000	85,000	10,000	13.33%
State Grant Funding-Special Fund	1,626,912	2,750,894	1,369,807	1,417,572	47,765	3.49%
Total State Revenues	40,830,332	46,022,746	47,573,050	50,104,906	2,531,856	5.32%
Federal Revenues:						
Categorical Aid	1,377,796	9,348,143	1,385,000	1,371,758	(13,242)	-0.96%
Categorical Aid - Food Service	3,426,137	2,905,124	3,155,851	3,257,000	101,149	3.21%
Federal Grant Funding-Special Fund	1,807,374	7,928,685	5,296,575	1,922,397	(3,374,178)	-63.70%
Total Federal Revenues	6,611,307	20,181,953	9,837,426	6,551,155	(3,286,271)	-33.41%
TOTAL SCHOOL FUND:	80,465,425	100,293,606	93,229,186	97,045,537	3,816,351	4.09%

SCHOOL EXPENDITURES
SCHOOL FUND

SCHOOL FUND EXPENDITURES

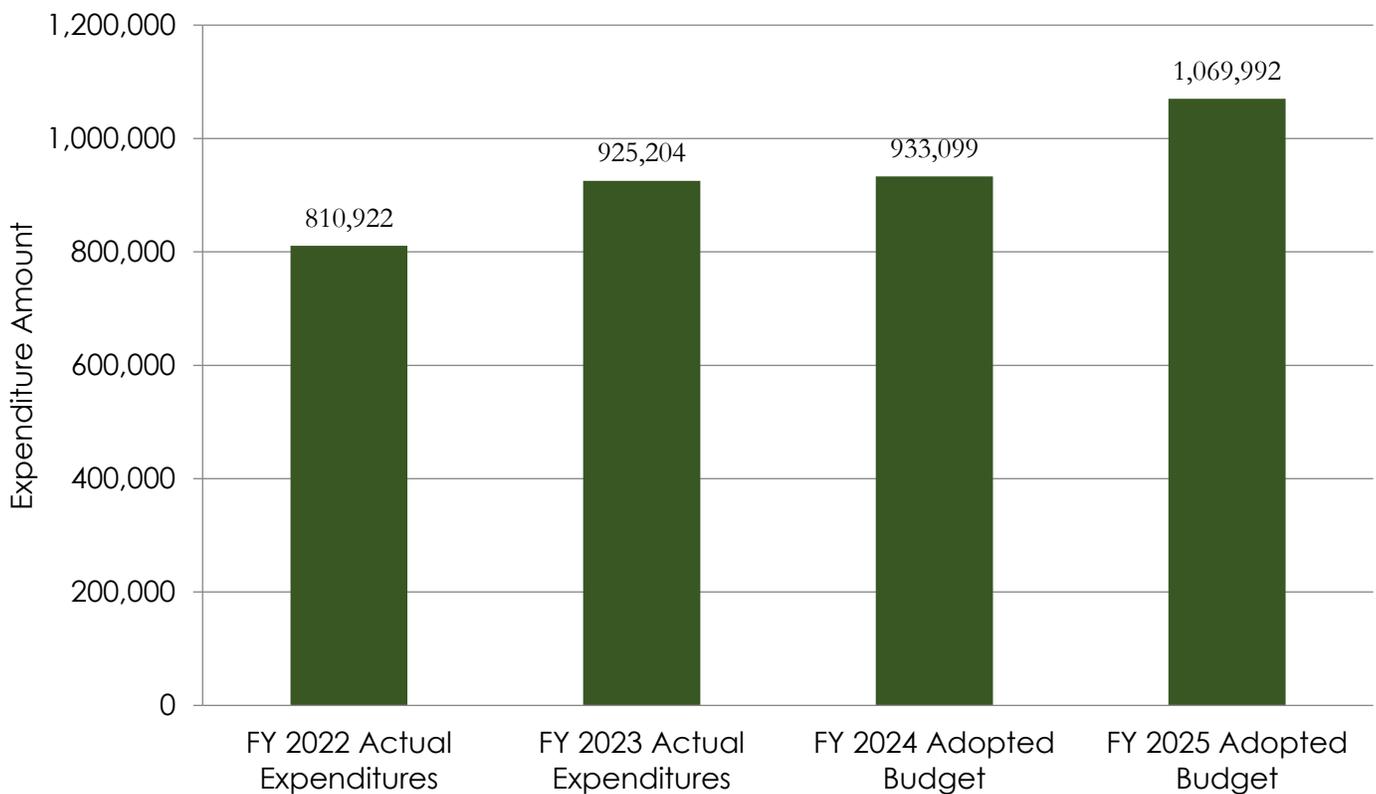
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS 205 & 207):							
Other Charges:							
4-205-06100-0001	Operation of Public Schools	73,316,862	77,791,588	82,162,353	89,136,825	6,974,472	8.49%
4-205-06400-0001	Special Programs	3,644,286	9,361,171	7,215,982	3,946,712	-3,269,270	-45.31%
4-207-65100-9201	School Food Service	3,504,278	3,577,783	3,850,851	3,962,000	111,149	2.89%
TOTAL SCHOOL FUND:		80,465,425	90,730,542	93,229,186	97,045,537	3,816,351	4.09%

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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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION FUND REVENUES:</u>						
<u>Local Revenue Sources - Operations</u>						
Lease/Rent of Property - Wagner Park	6,767	0	6,767	6,767	0	0.00%
Lease/Rent of Property - Wellness & Activity Center	0	0	0	42,000	42,000	100.00%
Facility Memberships- Wellness & Activity Center	0	0	0	168,000	168,000	100.00%
Donations	500	2,035	25,000	0	-25,000	-100.00%
Transfer from General Fund	548,655	540,944	646,332	568,225	-78,107	-12.08%
Total Local Revenue - Operations	555,922	542,979	678,099	784,992	106,893	15.76%
<u>Program Revenues:</u>						
Concessions	3,000	4,346	3,000	3,000	0	0.00%
Program Sponsorships	3,000	0	3,000	3,000	0	0.00%
Sports	30,000	37,405	30,000	30,000	0	0.00%
Events	10,000	41,366	10,000	10,000	0	0.00%
Class - Instruction	50,000	92,876	50,000	80,000	30,000	60.00%
Trips	105,000	105,036	105,000	105,000	0	0.00%
Punky Riley Scholarship	5,000	0	5,000	5,000	0	0.00%
Rentals	15,000	24,044	15,000	15,000	0	0.00%
Tickets	5,000	0	5,000	5,000	0	0.00%
Program Donations	1,000	0	1,000	1,000	0	0.00%
Miscellaneous	5,000	-9,430	5,000	5,000	0	0.00%
Sports Camps	23,000	86,583	23,000	23,000	0	0.00%
Total Program Revenues	255,000	382,225	255,000	285,000	30,000	11.76%
TOTAL PARKS AND RECREATION FUND REVENUES:	810,922	925,204	933,099	1,069,992	136,893	14.67%

Parks And Recreation Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PARKS AND RECREATION (71200):							
Salaries & Wages:							
4-223-71200-1100	Salaries & Wages – Regular	245,048	275,011	284,920	299,337	14,417	5.06%
4-223-71200-1300	Salaries & Wages – Part-Time	87,005	94,638	85,000	87,250	2,250	2.65%
4-223-71200-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-223-71200-2100	FICA/Medicare - Employer	23,664	26,716	25,585	28,807	3,222	12.59%
4-223-71200-2210	Virginia Retirement System	25,485	31,984	33,136	34,333	1,197	3.61%
4-223-71200-2215	Hybrid STD/LTD Premium	178	201	210	240	30	14.29%
4-223-71200-2310	Hospitalization Insurance	65,336	65,872	62,166	67,956	5,790	9.31%
4-223-71200-2400	Group Life Insurance	1,323	1,485	1,539	1,616	77	5.00%
4-223-71200-2500	VRS Health Insurance Credit	221	165	263	180	-83	-31.56%
4-223-71200-2600	Unemployment Insurance	346	160	313	330	17	5.43%
4-223-71200-2700	Workers' Compensation Insurance	2,528	4,698	3,885	5,195	1,310	33.73%
4-223-71200-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-223-71200-3180	Contractual Services	0	0	0	0	0	0.00%
4-223-71200-3310	Repairs & Maintenance	2,949	7,174	3,000	3,000	0	0.00%
4-223-71200-3320	Maintenance & Service Contracts	9,668	6,894	8,800	10,400	1,600	18.18%
4-223-71200-3500	Printing	0	0	500	500	0	0.00%
4-223-71200-3600	Advertising	0	0	500	500	0	0.00%
Other Charges:							
4-223-71200-5110	Electrical Services	3,675	3,585	4,000	4,000	0	0.00%
4-223-71200-5130	Water & Sewer	460	382	1,000	1,000	0	0.00%
4-223-71200-5210	Postal Service	1,032	674	1,500	1,000	-500	-33.33%
4-223-71200-5230	Telecommunications	3,463	320	6,800	6,800	0	0.00%
4-223-71200-5305	Auto Insurance	3,022	2,543	3,100	3,200	100	3.23%
4-223-71200-5309	Contractors Equipment Insurance	92	103	100	100	0	0.00%
4-223-71200-5410	Lease/Purchase Equipment	4,868	18,235	5,000	5,000	0	0.00%
4-223-71200-5510	Mileage	0	0	200	200	0	0.00%
4-223-71200-5530	Food & Lodging	3,000	2,652	3,000	3,000	0	0.00%
4-223-71200-5540	Convention, Training, & Education	1,498	1,330	1,800	1,800	0	0.00%
4-223-71200-5810	Dues & Association Membership	2,566	2,265	575	500	-75	-13.04%
4-100-71200-5850	Miscellaneous Fees	0	0	0	0	0	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-223-71200-6001	Office Supplies	2,177	1,569	1,500	1,500	0	0.00%
4-223-71200-6003	Agricultural Supplies	21,591	23,141	27,000	35,000	8,000	29.63%
4-223-71200-6005	Laundry/Housekeeping Services	1,675	1,118	2,000	2,000	0	0.00%
4-223-71200-6007	Repairs & Maintenance Supplies	2,256	1,895	4,000	4,000	0	0.00%
4-223-71200-6008	Vehicle Supplies (Gas, Oil, Grease)	4,728	4,967	6,000	6,000	0	0.00%
4-223-71200-6009	Auto Repairs & Maintenance	654	1,517	5,000	5,000	0	0.00%
4-223-71200-6011	Uniforms and Wearing Apparel	904	1,025	1,000	2,000	1,000	100.00%
4-223-71200-6013	Educational/Recreational Supplies	-22	1,009	1,000	1,000	0	0.00%
4-223-71200-6014	Operating Supplies	0	40	0	0	0	0.00%
4-223-71200-6060	Power Equipment Supplies	0	0	0	0	0	0.00%
Capital Outlay:							
4-223-71200-8101	Machinery and Equipment	37,813	26,000	16,100	0	-16,100	-100.00%
4-223-71200-8102	Furniture & Fixtures (replacement)	7,796	0	12,000	0	-12,000	-100.00%
4-100-71200-8105	Motor & Vehicle Equipment	0	0	0	0	0	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-223-71200-8202	Furniture & Fixtures	0	415	5,000	0	-5,000	-100.00%
4-223-71200-8207	EDP Equipment	0	0	0	0	0	0.00%
4-223-71200-8214	Site Improvements	1,571	0	60,000	10,000	-50,000	-83.33%
4-223-71200-8222	Recreation Center Feasibility Study	0	0	0	0	0	0.00%
4-223-71300-8224	Disc Golf Redesign	25,594	4,236	0	0	0	0.00%
4-223-71200-8225	Maintenance Building- Feasibility Study	0	0	0	0	0	0.00%
4-223-71200-8226	Ballfield Lights- Maurertown Park Field #2	0	0	0	0	0	0.00%
Subtotal - Parks and Recreation Operations		594,164	614,020	677,492	632,744	-44,748	-6.60%

Program Budget:

Salaries & Wages:

4-223-71200-1300-001	Salaries & Wages – Part-Time	0	0	21,000	20,600	-400	-1.90%
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Employee Benefits:

4-223-71200-2100-001	FICA	0	0	1,607	1,576	-31	-1.93%
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Contractual Services:

4-223-71200-3180-001	Contractual Services - Enterprise	87,895	135,050	55,000	50,000	-5,000	-9.09%
4-223-71200-3500-001	Printing	14,624	37,592	15,000	15,000	0	0.00%
4-223-71200-3600-001	Advertising	901	173	1,000	1,000	0	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-223-71200-5210-001	Postal Service	1,393	14,634	15,000	15,000	0	0.00%
4-223-71200-5410-001	Lease/Purchase Equipment	0	0	0	0	0	0.00%
4-223-71200-5430-001	School Rental Fees	0	0	2,000	2,000	0	0.00%
4-223-71200-5440-001	Punky Riley Proceeds (Scholarship)	0	0	0	0	0	0.00%
4-223-71200-5520-001	Fares	8,350	12,201	10,000	10,000	0	0.00%
4-223-71200-5897-001	Bank Service Charges	7,820	9,626	5,000	5,000	0	0.00%
Materials and Supplies:							
4-223-71200-6001-001	Office Supplies	315	1,471	2,000	2,000	0	0.00%
4-223-71200-6002-001	Food Supplies	0	0	2,000	2,000	0	0.00%
4-223-71200-6008-001	Vehicle Supplies - Fuel	0	0	0	0	0	0.00%
4-223-71200-6011-001	Uniforms and Wearing Apparel	221	1,021	1,000	1,000	0	0.00%
4-223-71200-6013-001	Educational/Recreational Supplies	13,125	19,099	10,000	10,000	0	0.00%
4-223-71200-6015-001	Merchandise/Resale	354,205	275,205	105,000	105,000	0	0.00%
Capital Outlay:							
4-223-71200-8105-001	Vehicle and Equipment	0	0	0	0	0	0.00%
4-223-71200-8207-001	EDP Equipment - Programs	0	0	0	0	0	0.00%
Refunds:							
4-223-71200-9203-001	Refunds	49,722	10,499	10,000	10,000	0	0.00%
Subtotal - Parks and Recreation Programs		538,571	516,571	255,607	250,176	-5,431	-2.12%

Wellness & Activity Center Budget:

Salaries & Wages:

4-223-71200-1300-002	Salaries & Wages – Part-Time	0	0	0	66,950	66,950	100.00%
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Employee Benefits:

4-223-71200-2100-002	FICA	0	0	0	5,122	5,122	100.00%
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Parks And Recreation Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-223-71200-3310-002	Repairs & Maintenance	0	0	0	15,000	15,000	100.00%
4-223-71200-3320-002	Maintenance Service Contracts	0	0	0	20,000	20,000	100.00%
4-223-71200-3500-002	Printing	0	0	0	2,000	2,000	100.00%
4-223-71200-3600-002	Advertising	0	0	0	1,000	1,000	100.00%
Other Charges:							
4-513-42800-5110-002	Electrical Services	0	0	0	21,000	21,000	100.00%
4-513-42800-5120-002	Heating Services	0	0	0	1,500	1,500	100.00%
4-513-42800-5130-002	Water & Sewer	0	0	0	5,000	5,000	100.00%
4-223-71200-5210-002	Postal Service	0	0	0	500	500	100.00%
4-223-71200-5230-002	Telecommunications	0	0	0	3,000	3,000	100.00%
4-223-71200-5302-002	Building Insurance	0	0	0	1,000	1,000	100.00%
4-223-71200-5308-002	General Liability Insurance	0	0	0	1,000	1,000	100.00%
4-223-71200-5897-002	Bank Service Charges	0	0	0	12,000	12,000	100.00%
Materials and Supplies:							
4-223-71200-6001-002	Office Supplies	0	0	0	2,000	2,000	100.00%
4-223-71200-6003-002	Agricultural Supplies	0	0	0	2,000	2,000	100.00%
4-223-71200-6005-002	Laundry/Housekeeping Supplies	0	0	0	6,000	6,000	100.00%
4-223-71200-6007-002	Repairs & Maintenance Supplies	0	0	0	10,000	10,000	100.00%
4-223-71200-6011-002	Uniforms and Wearing Apparel	0	0	0	2,000	2,000	100.00%
4-223-71200-6013-002	Educational/Recreational Supplies	0	0	0	3,000	3,000	100.00%
4-223-71200-6014-002	Other Operating Supplies	0	0	0	3,000	3,000	100.00%

Parks And Recreation Continued

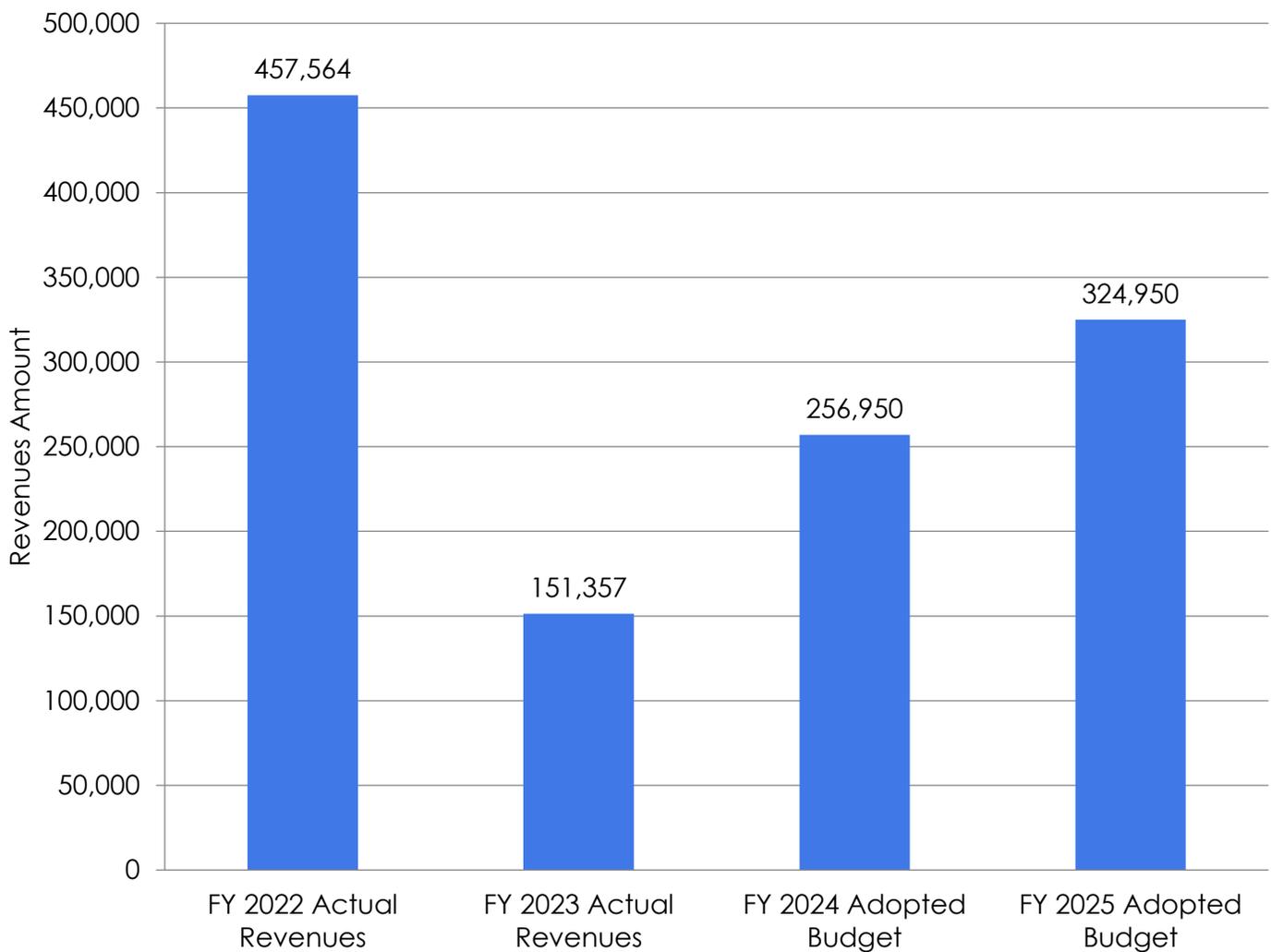
Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-223-71200-8102-002	Furniture & Fixtures	0	0	0	0	0	100.00%
4-223-71200-8201-002	Machinery & Equipment	0	0	0	0	0	100.00%
Refunds:							
4-223-71200-9203-002	Refunds	0	0	0	4,000	4,000	100.00%
Subtotal - Parks and Recreation Wellness & Activity Center		0	0	0	187,072	187,072	100.00%
TOTAL PARKS AND RECREATION OPERATIONS:		594,164	614,020	677,492	632,744	-44,748	-6.60%
TOTAL PARKS AND RECREATION PROGRAMS:		538,571	516,571	255,607	250,176	-5,431	-2.12%
TOTAL PARKS AND RECREATION WELLNESS & ACTIVITY CENTER:		0	0	0	187,072	187,072	100.00%
TOTAL PARKS AND RECREATION:		1,132,735	1,130,590	933,099	1,069,992	136,893	14.67%

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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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND REVENUES:</u>						
Charges for Services:						
Septage Disposal Revenue	164,053	164,185	160,000	186,000	26,000	16.25%
Total Charges for Services	164,053	164,185	160,000	186,000	26,000	16.25%
Other Financing Sources:						
Transfer from General Fund	251,132	71,035	96,950	138,950	42,000	43.32%
Total Other Financing Sources	251,132	71,035	96,950	138,950	42,000	43.32%
TOTAL NORTH FORK WASTEWATER FUND REVENUES:	415,185	235,220	256,950	324,950	68,000	26.46%

WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures

Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u>						
North Fork Wastewater Treatment Plant	457,564	151,357	256,950	324,950	68,000	26.46%
TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	457,564	151,357	256,950	324,950	68,000	26.46%

WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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NORTH FORK WASTEWATER TREATMENT PLANT (42700):

Contractual Services:

4-501-42700-3140	Contractual Services - Sludge Press Effort	291,576	3,450	20,000	30,000	10,000	50.00%
4-501-42700-3141	Contractual Services - Engineering	0	0	30,000	10,000	-20,000	-66.67%
4-501-42700-3180	Contractual Services	0	0	0	0	0	0.00%
4-501-42700-3310	Maintenance & Repairs	22,069	12,445	40,000	40,000	0	0.00%
4-501-42700-3320	Maintenance & Service Contracts	67,213	50,864	55,000	60,000	5,000	9.09%
4-501-42700-3500	Printing	0	0	0	0	0	0.00%
4-501-42700-3600	Advertising	0	0	0	1,000	1,000	100.00%

Other Charges:

4-501-42700-5110	Electrical Service	33,714	43,868	38,000	45,000	7,000	18.42%
4-501-42700-5210	Postage	102	50	200	200	0	0.00%
4-501-42700-5230	Telecommunications	3,800	2,731	3,350	3,350	0	0.00%
4-501-42700-5530	Travel (Food & Lodging)	0	0	0	0	0	0.00%
4-501-42700-5853	DEQ Permits	4,540	3,985	4,000	4,000	0	0.00%

Materials and Supplies:

4-501-42700-6001	Office Supplies	600	720	1,000	1,000	0	0.00%
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WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-501-42700-6007	Repairs and Maintenance Supplies	9,097	5,477	30,000	30,000	0	0.00%
4-501-42700-6008	Fuel	829	304	400	400	0	0.00%
4-501-42700-6009	Repairs and Maintenance Supplies	72	0	0	0	0	0.00%
4-501-42700-6014	Operating Supplies	15,064	18,576	35,000	25,000	-10,000	-28.57%
Capital Outlay:							
4-501-42700-8101	Machinery and Equipment Conversion to UV	0	0	0	75,000	75,000	100.00%
4-501-42700-8102	Disinfection	0	0	0	0	0	0.00%
4-501-42700-8999	Depreciation Expense	8,888	8,888	0	0	0	0.00%
Other Uses of Funds:							
4-501-95000-9114	Debt Service - Principal	0	0	0	0	0	0.00%
4-501-95000-9124	Debt Service - Interest	0	0	0	0	0	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		457,564	151,357	256,950	324,950	68,000	26.46%

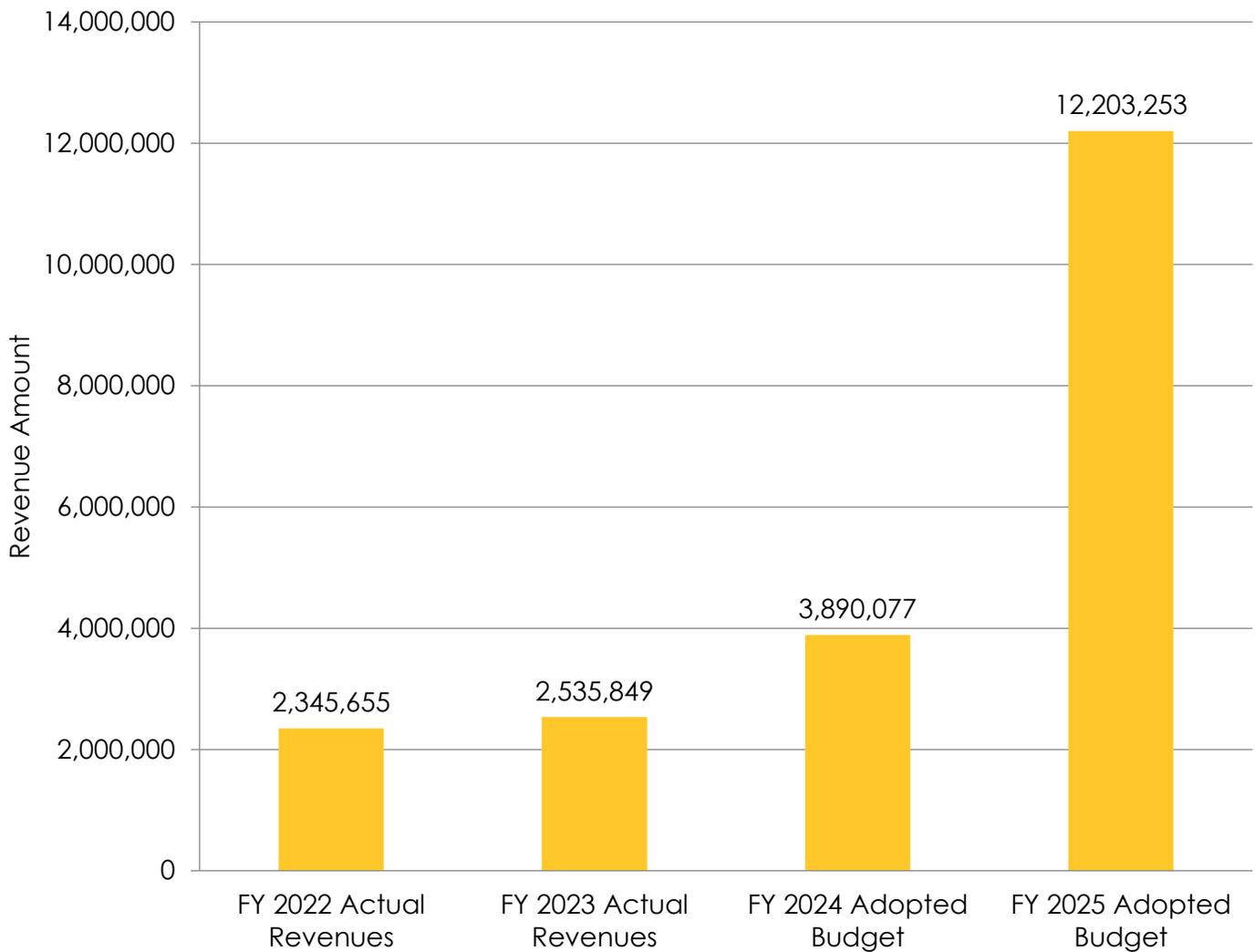
WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

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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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND REVENUES:						
Charges for Services:						
Solid Waste Collection Charges	1,823,760	1,718,823	1,800,000	1,800,000	0	0.00%
Total Charges for Services	1,823,760	1,718,823	1,800,000	1,800,000	0	0.00%
Revenue from the Use of Money & Property:						
Miscellaneous Income	0	22,639	0	0	0	0.00%
Total Revenue from the Use of Money & Property	0	22,639	0	0	0	0.00%
Other Financing Sources:						
Capital Lease Financing Proceeds	0	0	0	0	0	0.00%
Proceeds from Indebtedness	0	0	0	8,600,000	8,600,000	100.00%
Transfer from General Fund	1,066,455	1,613,906	2,090,077	1,803,253	-286,824	-13.72%
Total Other Financing Sources	1,066,455	1,613,906	2,090,077	10,403,253	8,313,176	397.74%
TOTAL LANDFILL FUND REVENUES:	2,890,214	3,355,368	3,890,077	12,203,253	8,313,176	213.70%

REFUSE COLLECTION AND DISPOSAL
 LANDFILL FUND

Landfill Fund Expenditure Summary

Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND EXPENDITURES:						
Solid Waste Management:						
Refuse Collection & Disposal	2,345,655	2,535,849	3,890,077	12,203,253	8,313,176	213.70%
TOTAL LANDFILL FUND EXPENDITURES:	2,345,655	2,535,849	3,890,077	12,203,253	8,313,176	213.70%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection and Disposal Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE COLLECTION & DISPOSAL (42300):							
Salaries & Wages:							
4-503-42300-1100	Salaries & Wages – Regular	685,767	844,756	940,674	956,904	16,230	1.73%
4-503-42300-1200	Salaries & Wages – Overtime	13,240	8,278	17,500	12,545	-4,955	-28.31%
4-503-42300-1300	Salaries & Wages – Part-Time	205,640	250,437	265,464	278,737	13,273	5.00%
4-503-42300-1700	Stipend for Services	1,500	1,500	3,000	3,000	0	0.00%
4-503-42300-1801	One Time Payment	0	0	0	0	0	0.00%
Employee Benefits:							
4-503-42300-2100	FICA/Medicare - Employer	67,117	82,027	93,609	95,519	1,910	2.04%
4-503-42300-2210	Virginia Retirement System	70,020	97,731	109,400	109,758	358	0.33%
4-503-42300-2215	Hybrid STD/LTD Premium	1,535	2,064	1,680	2,065	385	22.92%
4-503-42300-2310	Hospitalization Insurance	154,066	178,914	228,490	212,460	-16,030	-7.02%
4-503-42300-2400	Group Life Insurance	3,651	4,071	5,080	5,168	88	1.73%
4-503-42300-2500	VRS Health insurance Credit	575	471	788	575	-213	-27.03%
4-503-42300-2600	Unemployment Insurance	977	417	1,035	1,052	17	1.64%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-2700	Workers' Compensation Insurance	24,075	27,631	34,650	26,407	-8,243	-23.79%
4-503-42300-2810	Safety Apparel Allowance	1,125	1,050	1,800	0	-1,800	-100.00%
4-503-42300-2900	Accrued Annual Sick Leave	0	2,500	0	0	0	0.00%
4-503-42300-2950	GASB 68 Adjustment Expense	-45,635	-52,773	0	0	0	0.00%
Contractual Services:							
4-503-42300-3110	Professional Health Services	0	0	250	0	-250	-100.00%
4-503-42300-3140	Professional Services (Containers)	102,706	74,699	100,000	100,000	0	0.00%
4-503-42300-3165	Contractual Services (Compactor)	47,991	53,058	58,800	58,800	0	0.00%
4-503-42300-3180	Professional Services-Engineering	271,984	174,235	400,000	400,000	0	0.00%
4-503-42300-3310	Repairs and Maintenance	62,905	139,807	65,000	77,500	12,500	19.23%
4-503-42300-3320	Maintenance & Service Contracts	12,419	12,543	15,000	15,000	0	0.00%
4-503-42300-3500	Printing and Binding	405	3,768	1,000	1,500	500	50.00%
4-503-42300-3600	Advertising	225	0	500	500	0	0.00%
Other Charges:							
4-503-42300-5110	Electrical Services	26,774	33,555	23,500	30,000	6,500	27.66%
4-503-42300-5120	Heating Services	4,113	5,473	4,000	4,500	500	12.50%
4-503-42300-5130	Water & Sewer	651	0	2,250	2,250	0	0.00%
4-503-42300-5210	Postal Services	992	1,067	900	900	0	0.00%

County of Shenandoah,
Virginia

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FY2025 Adopted Budget

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-5230	Telecommunications	10,672	9,905	9,000	10,000	1,000	11.11%
4-503-42300-5305	Auto Insurance	12,089	13,065	12,000	13,326	1,326	11.05%
4-503-42300-5309	Inland Marine/Contractors Equip. Insurance	7,069	7,178	7,500	7,322	-178	-2.37%
4-503-42300-5410	Lease/Purchase Equipment	2,989	3,170	6,000	6,000	0	0.00%
4-503-42300-5510	Travel - Mileage	0	0	50	50	0	0.00%
4-503-42300-5530	Food & Lodging	0	32	150	150	0	0.00%
4-503-42300-5540	Convention Training & Education	2,075	885	1,600	1,600	0	0.00%
4-503-42300-5810	Dues & Association Memberships	408	445	190	450	260	136.84%
4-503-42300-5853	DEQ Permits	9,847	10,726	30,000	30,000	0	0.00%
4-503-42300-5870	Hazardous Material Collection	3,837	9,129	14,000	14,000	0	0.00%
Materials and Supplies:							
4-503-42300-6001	Office Supplies	4,146	7,043	5,000	5,000	0	0.00%
4-503-42300-6002	Food Supplies	0	0	0	0	0	0.00%
4-503-42300-6003	Agricultural Supplies	2,505	3,164	3,500	3,500	0	0.00%
4-503-42300-6005	Laundry/Housekeeping Supplies	944	1,214	1,200	1,200	0	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	7,946	17,304	15,000	15,000	0	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	196,522	202,812	175,000	175,000	0	0.00%

County of Shenandoah,
Virginia

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FY2025 Adopted Budget

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-6009	Auto Repairs & Maintenance	135,247	87,640	96,000	96,000	0	0.00%
4-503-42300-6011	Uniforms & Wearing Apparel	16,714	19,523	17,000	30,000	13,000	76.47%
4-503-42300-6014	Operating Supplies	80,395	102,670	90,000	90,000	0	0.00%
Payment to Joint Operations							
4-503-42300-7006	Regional Tire Shredder Payment	29,046	43,378	30,000	35,000	5,000	16.67%
Capital Outlay:							
4-503-42300-8201	Machinery & Equipment	0	0	410,000	600,000	190,000	46.34%
4-503-42300-8213	Refuse Containers	25,172	-25,172	30,000	30,000	0	0.00%
4-503-42300-8214	Site Improvements	0	0	0	8,000,000	8,000,000	100.00%
4-503-42300-8244	Landfill Cell - Phase 4	0	0	0	0	0	0.00%
4-503-42300-8999	Depreciation Expense	0	0	0	0	0	0.00%
Other Uses of Funds:							
4-503-42300-9110	Debt Service-Principal	0	1,344	144,609	72,934	-71,675	-49.56%
4-503-42300-9111	Debt Service - Principal - Capital Lease	0	0	63,647	65,141	1,494	2.35%
4-503-42300-9112	Debt Service-Leachate Line-Principal	0	0	75,093	75,883	790	1.05%

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

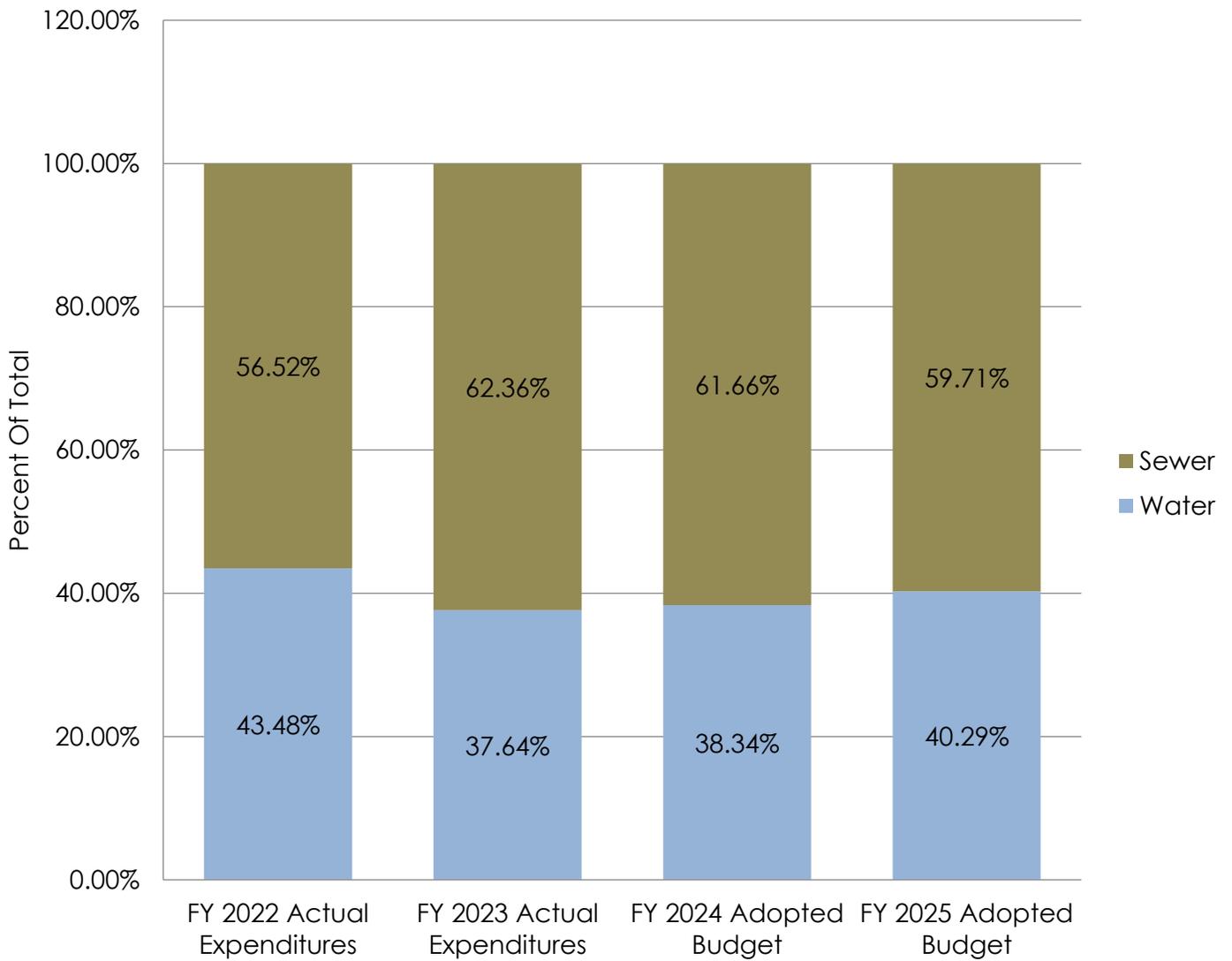
Refuse Collection And Disposal, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-9113	Debt Service-Phase 4 Landfill Cell-Principal	0	0	180,000	190,000	10,000	5.56%
4-503-42300-9114	Landfill Renovation 2025 - Principal	0	0	0	121,500	121,500	100.00%
4-503-42300-9120	Debt Service-Interest	21,057	11,019	5,432	1,090	-4,342	-79.93%
4-503-42300-9121	Debt Service - Interest - Capital Lease	5,913	7,511	3,026	1,530	-1,496	-49.44%
4-503-42300-9122	Debt Service-Leachate Line-Interest	0	6,929	6,147	5,356	-791	-12.87%
4-503-42300-9124	Debt Service-Phase 4 Landfill Cell-Interest	56,244	47,660	84,563	75,081	-9,482	-11.21%
TBD	Landfill Renovation 2025 - Interest	0	0	0	0	0	0.00%
Grants							
4-503-42300-5672	All Grant Expenditures	0	0	0	0	0	0.00%
TOTAL REFUSE COLLECTION:		2,345,655	2,535,849	3,890,077	12,203,253	8,313,176	213.70%
OPERATIONAL ONLY (LESS CAPITAL + DEBT):		2,237,268	2,486,558	2,887,560	2,928,738	41,178	1.43%

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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT REVENUES:						
Water Revenues	476,129	476,021	500,000	570,000	70,000	14.00%
Sewer Revenues	650,132	647,114	750,000	855,000	105,000	14.00%
Ad Valorum Taxes	504,740	508,733	590,000	590,000	0	0.00%
Late Charges	14,101	12,341	0	0	0	0.00%
Connection Fees	72,000	237,110	170,000	100,000	-70,000	-41.18%
Penalties	3,304	10,448	0	0	0	0.00%
Interest	2,133	1,408	20,000	20,000	0	0.00%
Equipment and Labor Income	24,844	15,136	60,000	20,000	-40,000	-66.67%
Other Income and Reserves	1,691	28,553	274,770	70,498	-204,272	-74.34%
STONEY CREEK SANITARY DISTRICT REVENUES:	1,749,073	1,936,865	2,364,770	2,225,498	-139,272	-5.89%

Stoney Creek Sanitary District Expenditure Summary

Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT EXPENDITURES:						
Stoney Creek Sanitary District - Water	582,515	690,862	906,744	896,579	-10,165	-1.12%
Stoney Creek Sanitary District - Sewer	757,210	1,144,484	1,458,026	1,328,919	-129,107	-8.85%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:	1,339,725	1,835,346	2,364,770	2,225,498	-139,272	-5.89%

Stoney Creek Sanitary District Water Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 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	172,451	265,421	321,240	358,758	37,518	11.68%
4-513-42800-1101-001	Salaries - Regular Admin - Water	50,525	0	0	0	0	0.00%
4-513-42800-1200-001	Salaries & Wages – Overtime- Water	1,428	697	4,000	4,000	0	0.00%
4-513-42800-1300-001	Salaries & Wages -- Part-Time	0	0	0	0	0	0.00%
TBD	Salaries & Wages - Merit Placeholder	0	0	0	6,605	6,605	100.00%
4-513-42800-1700-001	Stipend for Services - Water	0	0	0	0	0	0.00%
4-513-42800-1801-001	One Time Payment	0	0	0	0	0	0.00%

Employee Benefits:

4-513-42800-2100-001	FICA/Medicare - Employer - Water	17,555	20,936	24,575	27,904	3,329	13.55%
4-513-42800-2200-001	VRS - Water	18,055	21,013	0	0	0	0.00%
4-513-42800-2210-001	Virginia Retirement System - Water	5,648	9,181	37,360	41,149	3,789	10.14%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water	315	569	331	600	269	81.27%
4-513-42800-2310-001	Hospitalization Insurance - Water	51,994	53,856	114,817	52,087	-62,730	-54.63%
4-513-42800-2400-001	Group Life Insurance - Water	1,231	1,402	1,735	1,937	202	11.64%
4-513-42800-2500-001	VRS Health Insurance Credit - Water	205	156	263	325	62	23.57%
4-513-42800-2600-001	Unemployment Insurance - Water	154	66	353	596	243	68.84%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	3,278	896	4,410	4,498	88	2.00%
TBD	Benefits - Merit Placeholder	0	0	0	1,310	1,310	100.00%
4-513-42800-2810-001	Safety Apparel Allowance - Water	0	678	360	360	0	0.00%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	1,237	-20,544	0	0	0	0.00%
4-513-42800-2950-001	GASB 68 Adjustment Expense	1,242	-26,695	0	0	0	0.00%
4-513-42800-2951-001	OPEB Adjustment Expense - Water	-5,910	0	0	0	0	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	0	-2,405	0	0	0	0.00%
Contractual Services:							
4-513-42800-3110-001	Professional Health Services - Water	0	0	100	100	0	0.00%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3120-001	Professional Services - Audit - Water	2,998	3,829	3,200	4,200	1,000	31.25%
4-513-42800-3140-001	Professional Services - Engineering - Water	1,040	0	10,000	10,000	0	0.00%
4-513-42800-3150-001	Legal Fees - Water	3,984	3,764	5,000	5,000	0	0.00%
4-513-42800-3167-001	Professional Services - Water	0	0	0	0	0	0.00%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	2,389	2,873	3,000	3,000	0	0.00%
4-513-42800-3310-001	Repairs & Maintenance - Water	8,069	4,052	10,000	30,000	20,000	200.00%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	0	0	0	0	0	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	0	0	0	0	0	0.00%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	0	0	0	0	0	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	0	0	0	0	0	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	40,794	59,585	60,000	60,000	0	0.00%
4-513-42800-3500-001	Printing & Binding - Water	1,012	1,938	1,200	4,000	2,800	233.33%
4-513-42800-3600-001	Advertising - Water	77	488	350	350	0	0.00%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-513-42800-5110-001	Electrical Services - Water	31,837	36,665	29,500	38,000	8,500	28.81%
4-513-42800-5120-001	Heating Services - Water	30	1,111	500	1,100	600	120.00%
4-513-42800-5210-001	Postal Service - Water	1,675	1,747	1,600	4,000	2,400	150.00%
4-513-42800-5230-001	Telecommunications - Water	4,831	4,467	4,500	4,500	0	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	24,275	1,847	12,000	13,000	1,000	8.33%
4-513-42800-5420-001	Rent - Water	3,842	0	4,000	0	-4,000	-100.00%
4-513-42800-5510-001	Mileage - Water	56	299	0	0	0	0.00%
4-513-42800-5530-001	Food & Lodging - Water	5	687	2,000	1,500	-500	-25.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	1,019	1,100	1,800	1,800	0	0.00%
4-513-42800-5810-001	Dues & Association Membership - Water	6,091	6,066	6,000	6,000	0	0.00%
4-513-42800-5897-001	Service Charge - Water	302	250	0	0	0	0.00%
Materials and Supplies:							
4-513-42800-6001-001	Office Supplies - Water	1,918	1,609	3,000	2,000	-1,000	-33.33%
4-513-42800-6005-001	Housekeeping/Laundry - Water	0	0	0	100	100	100.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	56,099	36,378	40,000	5,000	-35,000	-87.50%
4-513-42800-6008-001	Vehicles Supplies (Gas) - Water	8,216	9,057	8,000	8,000	0	0.00%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	4,866	4,095	5,000	5,000	0	0.00%
4-513-42800-6011-001	Uniforms - Water	4,332	4,509	4,500	4,750	250	5.56%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6012-001	Subscriptions - Water	0	46	50	50	0	0.00%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	0	0	0	0	0	0.00%
4-513-42800-6014-001	Operating Supplies - Water	12,918	46,449	20,000	60,000	40,000	200.00%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	8,034	77,018	8,000	25,000	17,000	212.50%
Capital Outlay:							
4-513-42800-8105-001	Motor Vehicle- Water	0	20,794	14,000	0	-14,000	-100.00%
4-513-42800-8207-001	EDP Equipment - New	0	0	0	0	0	0.00%
4-513-42800-8211-001	Treatment and Lab Equipment	0	0	115,000	0	-115,000	-100.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	0	0	0	0	0	0.00%
4-513-42800-8216-001	Bldg/Structure Improvement - Water	0	0	0	0	0	0.00%
4-513-42800-8220-002	CIP - Pipelining - Section 10 - Sewer	0	0	0	0	0	0.00%
4-513-42800-8221-001	CIP - Extend Water Main	0	0	0	75,000	75,000	100.00%
Other Uses of Funds:							
4-513-42800-9999-001	Depreciation Expense - Water	32,400	34,913	0	0	0	0.00%
4-513-42800-9998-001	Reserve for Contingencies	0	0	25,000	25,000	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		582,515	690,862	906,744	896,579	-10,165	-1.12%

County of Shenandoah,
Virginia

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FY2025 Adopted Budget

Stoney Creek Sanitary District Sewer Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 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	258,675	398,131	481,860	538,136	56,276	11.68%
4-513-42800-1101-002	Salaries (regular admin) - Sewer	75,788	0	0	0	0	0.00%
4-513-42800-1200-002	Salaries & Wages – Overtime-Sewer	2,143	1,045	4,000	6,000	2,000	50.00%
4-513.-42800-1300-002	Salaries & Wages - Part-Time	0	0	0	0	0	0.00%
TBD	Salaries & Wages - Merit Placeholder	0	0	0	9,908	9,908	100.00%
4-513-42800-1700-002	Stipend for Services - Sewer	10,000	10,000	10,000	10,000	0	0.00%

Employee Benefits:

4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	24,563	29,388	36,862	41,855	4,993	13.55%
4-513-42800-2200-002	VRS - Sewer	27,083	33,374	0	0	0	0.00%
4-513-42800-2210-002	Virginia Retirement System - Sewer	8,012	13,772	56,040	61,725	5,685	10.14%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	494	963	519	1,000	481	92.68%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	77,990	81,525	172,225	79,265	-92,960	-53.98%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,822	2,027	2,602	2,905	303	11.64%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	303	234	400	323	-77	-19.25%
4-513-42800-2600-002	Unemployment Insurance - Sewer	230	99	530	592	62	11.70%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	4,916	1,343	7,350	1,370	-5,980	-81.36%
TBD	Benefits - Merit Placeholder	0	0	0	1,965	1,965	100.00%
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	0	1,017	640	640	0	0.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	1,855	-28,933	0	0	0	0.00%
4-513-42800-2950-002	GASB 68 Adjustment Expense	1,764	-37,863	0	0	0	0.00%
4-513-42800-2951-002	OPEB Adjustment Expense - Sewer	-8,413	0	0	0	0	0.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	0	-3,412	0	0	0	0.00%
Contractual Services:							
4-513-42800-3110-002	Professional Health Services - Sewer	0	0	75	75	0	0.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	4,496	5,744	4,800	6,500	1,700	35.42%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	38,156	25,948	50,000	50,000	0	0.00%
4-513-42800-3150-002	Legal Fees - Sewer	5,976	5,195	6,000	6,000	0	0.00%
4-513-42800-3167-002	Professional Services - Sewer	0	0	0	0	0	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	26,333	31,061	27,000	35,000	8,000	29.63%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	27,053	8,913	40,000	20,000	-20,000	-50.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	0	0	0	0	0	0.00%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	0	0	0	0	0	0.00%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	0	0	0	0	0	0.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	45,888	50,209	10,000	40,000	30,000	300.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3315-002	Structures and Improvements - Sewer	0	0	0	0	0	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	2,864	47,072	25,000	25,000	0	0.00%
4-513-42800-3500-002	Printing & Binding - Sewer	1,518	2,906	1,200	5,000	3,800	316.67%
4-513-42800-3600-002	Advertising - Sewer	115	0	1,000	1,000	0	0.00%
Other Charges:							
4-513-42800-5110-002	Electrical Services - Sewer	39,826	48,352	42,000	45,000	3,000	7.14%
4-513-42800-5120-002	Heating Services - Sewer	45	1,667	500	500	0	0.00%
4-513-42800-5210-002	Postal Service - Sewer	2,846	2,620	3,000	5,000	2,000	66.67%
4-513-42800-5230-002	Telecommunications - Sewer	8,296	8,500	8,500	8,500	0	0.00%
4-513-42800-5308-002	General Liability Insurance - Sewer	36,412	2,771	20,000	22,000	2,000	10.00%
4-513-42800-5420-002	Rent - Sewer	5,763	0	5,763	0	-5,763	-100.00%
4-513-42800-5510-002	Mileage - Sewer	103	448	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	0	0	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	8	1,031	500	500	0	0.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	1,795	1,886	3,000	3,000	0	0.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	7,658	8,027	8,000	8,000	0	0.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5897-002	Service Charge - Sewer	104	222	0	0	0	0.00%
Materials and Supplies:							
4-513-42800-6001-002	Office Supplies - Sewer	2,877	2,414	4,000	3,500	-500	-12.50%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	0	0	100	100	0	0.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	60,034	24,766	70,000	5,000	-65,000	-92.86%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	12,324	13,585	13,000	14,000	1,000	7.69%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	7,708	5,427	7,000	7,000	0	0.00%
4-513-42800-6011-002	Uniforms - Sewer	6,499	6,763	6,500	7,500	1,000	15.38%
4-513-42800-6012-002	Subscriptions - Sewer	0	69	60	60	0	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	0	0	0	0	0	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	21,221	57,758	33,000	60,000	27,000	81.82%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	16,548	25,242	4,000	20,000	16,000	400.00%
Capital Outlay:							
4-513-42800-8101-002	CIP-UV Disinfection Station	0	0	0	0	0	0.00%
4-513-42800-8105-002	Motor Vehicle - Sewer	0	31,192	21,000	0	-21,000	-100.00%
4-513-42800-8212-002	Power Product/Electric Pump Equipment - Sewer	0	0	70,000	0	-70,000	-100.00%

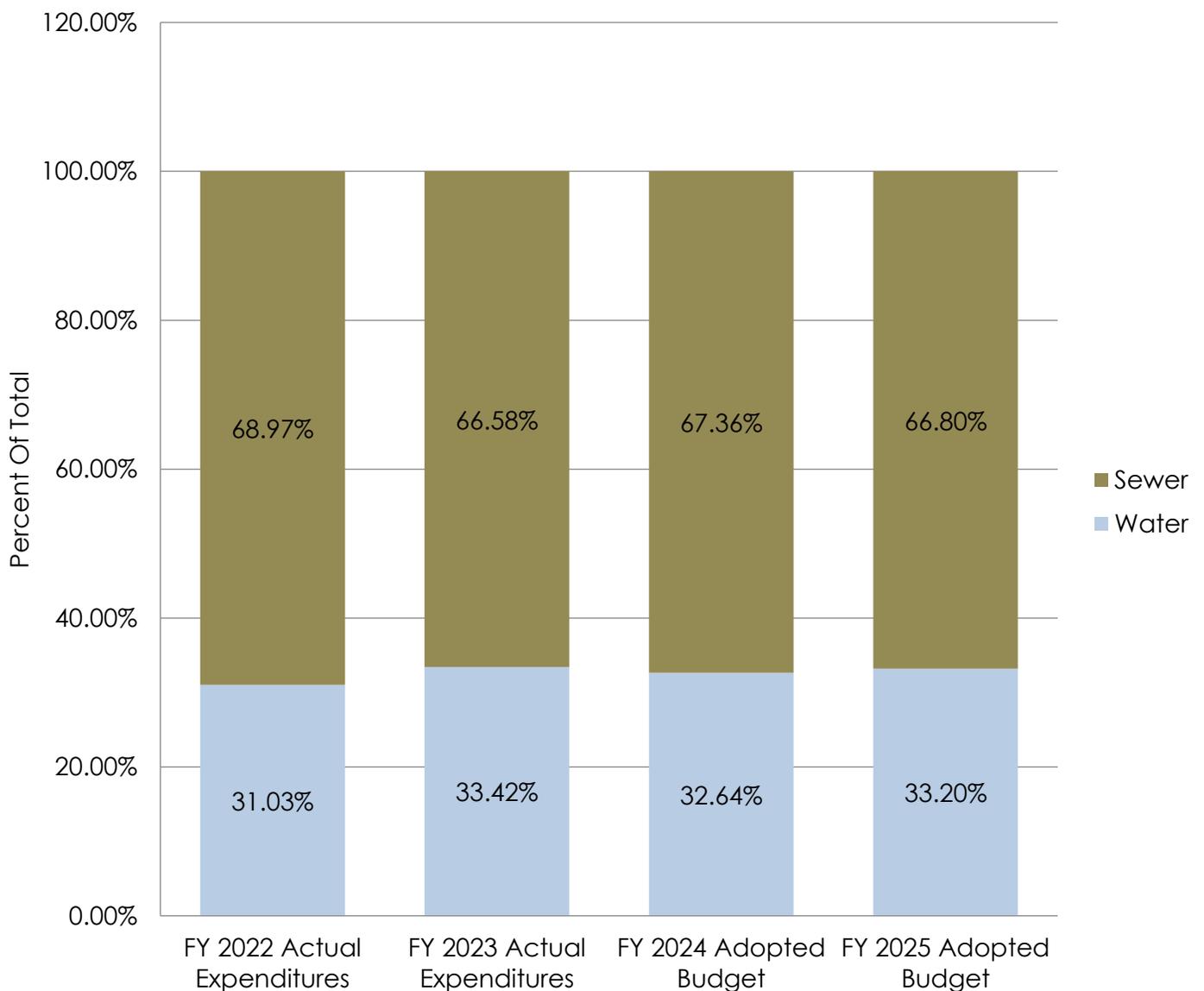
Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	-237,266	0	0	0	0	0.00%
4-513-42800-8213-002	Recoat WWTP Aeration Basins	0	0	75,000	0	-75,000	-100.00%
4-513-42800-8214-002	Recoat Manholes	0	58,625	75,000	75,000	0	0.00%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	0	0	0	0	0	0.00%
4-513-42800-8215-002	Recoat WWTP Tanks	0	0	0	50,000	50,000	100.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	-666	0	0	0	0	0.00%
Other Uses of Funds:							
4-513-42800-9100-002	Debt Payments - Principal	0	0	0	0	0	0.00%
4-513-42800-9110-002	VRA Bond Interest	0	0	0	0	0	0.00%
4-513-42800-9111-002	VRA Bond Fees	0	0	0	0	0	0.00%
4-513-42800-9208-002	Refunds - SCSD - Sewer	0	0	0	0	0	0.00%
4-513-42800-9998-002	Reserve for Contingencies	0	0	50,000	50,000	0	0.00%
4-513-42800-9999-002	Depreciation Expense - Sewer	125,451	163,362	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		757,210	1,144,484	1,458,026	1,328,919	-129,107	-8.85%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,339,725	1,835,346	2,364,770	2,225,498	-139,272	-5.89%

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 2022 Actual Revenues	FY 2023 Actual Revenues	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u>						
Water Revenues	278,416	265,447	213,300	234,630	21,330	10.00%
Sewer Revenues	489,910	448,514	497,700	547,470	49,770	10.00%
Ad Valorem Taxes	57,591	57,810	62,000	62,000	0	0.00%
Late Charges	0	12,048	0	0	0	0.00%
Connection Fees	64,000	20,000	150,000	40,000	-110,000	-73.33%
Penalties	287	7,108	0	0	0	0.00%
Interest	269	304	5,000	36,690	31,690	633.80%
Other Income and Reserves	1,694	54,010	251,655	211,879	-39,776	-15.81%
TOTAL TOMS BROOK- MAURERTOWN SANITARY DISTRICT REVENUES:	892,168	865,241	1,179,655	1,132,669	-46,986	-3.98%

Toms Brook-Maurertown Sanitary District Expenditure Summary

Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:						
Toms Brook Maurertown Sanitary District - Water	267,168	275,039	385,009	376,026	-8,983	-2.33%
Toms Brook Maurertown Sanitary District - Sewer	586,358	547,865	794,646	756,643	-38,003	-4.78%
TOMS BROOK- MAURERTOWN SANITARY DISTRICT EXPENDITURES:	853,526	822,904	1,179,655	1,132,669	-46,986	-3.98%

Toms Brook Maurertown Sanitary District Water Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):							
Toms Brook Maurertown Sanitary District - Water (42900-001):							
Depreciation Expense							
4-514-42900-0999	Depreciation Expense	0	0	0	0	0	0.00%
Salaries & Wages:							
4-514-42900-1100-001	Salaries & Wages – Regular- Water	43,873	76,463	89,019	100,666	11,647	13.08%
4-514-42800-1101-001	Salaries (regular Admin) - Water	26,439	0	0	0	0	0.00%
4-514-42900-1200-001	Salaries & Wages – Overtime- Water	633	370	1,050	3,000	1,950	185.71%
4-514-4900-1300-001	Salaries & Wages – Part-Time-Water	7,419	9,525	8,364	0	-8,364	-100.00%
TBD	Salaries & Wages - Merit Placeholder	0	0	0	1,684	1,684	100.00%
4-514-42900-1801-001	One Time Payment -- Water	0	0	0	0	0	0.00%
Employee Benefits:							
4-514-42900-2100-001	FICA/Medicare - Employer - Water	5,748	6,435	7,450	7,861	411	5.52%
4-514-42900-2210-001	Virginia Retirement System - Water	3,877	8,872	10,353	11,547	1,194	11.53%
4-513-42900-2215-001	Hybrid STD/LTD Premium - Sewer	204	119	210	135	-75	-35.71%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2310-001	Hospitalization Insurance - Water	14,018	13,867	20,660	6,766	-13,894	-67.25%
4-514-42900-2400-001	Group Life Insurance - Water	377	412	481	544	63	13.10%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	63	46	64	60	-4	-6.25%
4-514-42900-2600-001	Unemployment Insurance - Water	58	20	98	111	13	13.27%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,753	224	1,840	1,877	37	2.01%
TBD	Benefits - Merit Placeholder	0	0	0	334	334	100.00%
4-514-42900-2810-001	Safety Apparel Allowance - Water	0	122	90	90	0	0.00%
4-514-42900-2900-001	Accrued Annual & Sick Leave Payout - Water	49	-610	3,200	0	-3,200	-100.00%
4-514-42900-2950-001	GASB 68 Adjustment Expense - Water	-904	-3,701	0	0	0	0.00%
4-514-42900-2951-001	GASB 75 OPEB Adjustment Expense - Water	-4,264	-1,998	0	0	0	0.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	0	0	0	0	0	0.00%
Contractual Services:							
4-514-42900-3110-001	Professional Health Services - Water	0	0	150	150	0	0.00%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3120-001	Professional Services - Audit - Water	2,673	2,960	2,700	2,700	0	0.00%
4-514-42900-3140-001	Professional Services - Engineering - Water	5,460	0	30,000	10,000	-20,000	-66.67%
4-514-42900-3150-001	Professional Services - Water	1,371	3,098	2,500	3,000	500	20.00%
4-514-42900-3180-001	Lab Testing - Water	2,592	1,855	3,500	3,500	0	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	16,153	84	10,000	10,000	0	0.00%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	0	0	0	0	0	0.00%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	0	0	0	0	0	0.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	0	0	0	0	0	0.00%
4-514-42900-3315-001	Structures and Improvements - Water	0	0	0	0	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	11,070	18,637	27,000	20,000	-7,000	-25.93%
4-514-42900-3500-001	Printing & Binding - Water	1,523	2,746	1,200	2,500	1,300	108.33%
4-514-42900-3600-001	Advertising - Water	0	514	300	500	200	66.67%
Other Charges:							
4-514-42900-5110-001	Electrical Services - Water	7,038	8,764	8,000	9,000	1,000	12.50%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5210-001	Postal Service - Water	1,099	1,108	1,500	1,500	0	0.00%
4-514-42900-5230-001	Telecommunications - Water	1,475	1,521	1,500	1,700	200	13.33%
4-514-42900-5308-001	General Liability Insurance - Water	3,362	3,596	3,500	3,800	300	8.57%
4-514-42900-5420-001	Rent - Water	1,921	0	1,920	0	-1,920	-100.00%
4-514-42900-5510-001	Mileage	0	0	100	100	0	0.00%
4-514-42900-5530-001	Food & Lodging - Water	7	130	150	150	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	721	563	750	750	0	0.00%
4-514-42900-5810-001	Dues & Association Membership - Water	1,830	2,567	2,200	2,600	400	18.18%
4-514-42900-5850-001	Miscellaneous Expenses - Water	0	0	0	0	0	0.00%
4-514-42900-5897-001	Service Charge - General	227	185	0	0	0	0.00%
Materials and Supplies:							
4-514-42900-6001-001	Office Supplies - Water	543	655	1,000	1,000	0	0.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	34,067	10,214	35,000	10,000	-25,000	-71.43%
4-514-42900-6008-001	Vehicles Supplies (Gas) - Water	1,123	1,162	1,200	1,200	0	0.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	206	484	500	500	0	0.00%
4-514-42900-6011-001	Uniforms - Water	1,139	1,571	1,400	1,800	400	28.57%
4-514-42900-6012-001	Subscriptions - Water	0	23	20	20	0	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	0	0	0	0	0	0.00%

County of Shenandoah,
Virginia

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FY2025 Adopted Budget

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6014-001	Operating Supplies - Water	7,632	17,332	10,000	25,000	15,000	150.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	122	25,848	500	15,000	14,500	2900.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	0	0	37,440	37,440	0	0.00%
Capital Outlay:							
4-514-42900-8101-001	CIP-Membrane Filter Replacement-Water	0	0	0	0	0	0.00%
4-514-42900-8105-001	Motor Vehicles - Replacement - Water	0	0	8,100	0	-8,100	-100.00%
4-514-42900-8202-001	CIP-Upgrade Well 1- Water	0	0	0	0	0	0.00%
4-514-42900-8207-001	EDP Equipment - New	0	0	0	0	0	0.00%
4-514-42900-8211-001	CIP-Well Addition	0	0	0	0	0	0.00%
4-514-42800-8212-001	Distribution/Collection - Water	0	0	50,000	30,000	-20,000	-40.00%
Other Uses of Funds:							
4-514-42900-9100-001	Debt Payments - Principal	0	0	0	31,069	31,069	0.00%
4-514-42900-9110-001	Rural Development Loan Interest	10,244	8,994	0	6,372	6,372	0.00%
4-514-42900-9998-001	Reserve for Contingencies	0	0	0	10,000	10,000	100.00%
4-514-42900-9999-001	Depreciation Expense	50,845	50,264	0	0	0	0.00%
TOTAL TBMSD - WATER:		267,168	275,039	385,009	376,026	-8,983	-2.33%

Toms Brook Maurertown Sanitary District Sewer Expenditures

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 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	0	0	0	0	0.00%
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Salaries & Wages:

4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	103,055	178,413	207,710	234,889	27,179	13.09%
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4-514-42900-1101-002	Salaries (regular Admin.) - Sewer	61,009	0	0	0	0	0.00%
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4-514-42900-1200-002	Salaries & Wages – Overtime- Sewer	1,477	862	2,450	5,500	3,050	124.49%
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4-514-42900-1300-002	Salaries & Wages – Part-Time- Sewer	17,312	19,731	20,300	0	-20,300	-100.00%
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TBD	Salaries & Wages - Merit Placeholder	0	0	0	3,929	3,929	100.00%
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Employee Benefits:

4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	13,413	14,756	17,443	18,600	1,157	6.63%
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4-514-42900-2200-002	VRS - Sewer	7,890	10,474	0	0	0	0.00%
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4-514-42900-2210-002	Virginia Retirement System - Sewer	9,045	10,808	24,157	26,941	2,784	11.52%
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4-514-42900-2215-002	Hybrid STD/LTD Premium -Sewer	475	278	368	385	17	4.62%
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Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2310-002	Hospitalization Insurance - Sewer	32,708	32,356	48,206	21,386	-26,820	-55.64%
4-514-42900-2400-002	Group Life Insurance - Sewer	879	899	1,122	1,269	147	13.10%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer	146	107	158	141	-17	-10.76%
4-514-42900-2600-002	Unemployment Insurance - Sewer	134	46	228	259	31	13.60%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	4,090	522	4,294	4,380	86	2.00%
TBD	Benefits - Merit Placeholder	0	0	0	779	779	100.00%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	0	284	210	210	0	0.00%
4-514-42900-2900-002	Accrued Annual & Sick Leave Payout	115	-1,452	4,800	0	-4,800	-100.00%
4-514-42900-2950-001	GASB 68 Adjustment Expense - Sewer	-2,110	-8,637	0	0	0	0.00%
4-514-42900-2951-001	GASB 75 OPEB Adjustment Expense - Sewer	-9,948	0	0	0	0	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	0	-4,661	0	0	0	0.00%
Contractual Services:							
4-514-42900-3110-002	Professional Health Services - Sewer	0	0	100	100	0	0.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	6,238	6,906	7,000	7,000	0	0.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3140-002	Professional Services - Engineering - Sewer	9,380	5,245	10,000	20,000	10,000	100.00%
4-514-42900-3150-002	Professional Services - Sewer	31,640	-21,690	30,000	20,000	-10,000	-33.33%
4-514-42900-3167-002	Professional Services - Sewer	0	0	0	0	0	0.00%
4-514-42900-3180-002	Lab Testing - Sewer	21,445	17,372	28,000	28,000	0	0.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	41,542	271	20,000	20,000	0	0.00%
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	0	0	5,000	30,000	25,000	500.00%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	0	0	0	0	0	0.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	0	0	0	0	0	0.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	9,403	23,290	5,000	0	-5,000	-100.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	0	0	0	0	0	0.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	23,057	14,777	20,000	20,000	0	0.00%
4-514-42900-3500-002	Printing & Binding - Sewer	3,553	6,125	2,800	5,000	2,200	78.57%
4-514-42900-3600-002	Advertising - Sewer	0	0	500	1,000	500	100.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-514-42900-5110-002	Electrical Services - Sewer	37,768	52,555	43,000	55,000	12,000	27.91%
4-514-42900-5210-002	Postal Service - Sewer	2,763	2,585	3,000	3,000	0	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	3,378	3,169	4,000	4,000	0	0.00%
4-514-42900-5308-002	General Liability Insurance - Sewer	7,845	8,390	9,000	9,000	0	0.00%
4-514-42900-5420-002	Rent - Sewer	4,482	0	4,500	0	-4,500	-100.00%
4-514-42900-5510-002	Mileage- Sewer	0	0	50	50	0	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	24	302	500	500	0	0.00%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	1,804	950	2,000	2,000	0	0.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,359	3,646	3,500	3,700	200	5.71%
4-514-42900-5897-002	Service Charge - Sewer	112	14	0	0	0	0.00%
Materials and Supplies:							
4-514-42900-6001-002	Office Supplies - Sewer	1,269	1,466	3,000	2,000	-1,000	-33.33%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	38,174	32,486	40,000	10,000	-30,000	-75.00%
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	2,620	2,711	2,750	2,750	0	0.00%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	716	2,135	500	1,000	500	100.00%
4-514-42900-6011-002	Uniforms - Sewer	2,658	3,589	3,500	3,800	300	8.57%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY 2022 Actual Expenditures	FY 2023 Actual Expenditures	FY 2024 Adopted Budget	FY 2025 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6014-002	Operating Supplies - Sewer	19,038	31,656	22,000	40,000	18,000	81.82%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	1,124	10,907	1,100	10,000	8,900	809.09%
Capital Outlay:							
4-514-42900-8105-002	Motor Vehicle Replacement - Sewer	0	0	17,400	0	-17,400	-100.00%
4-514-42900-8201-002	CIP-Rehabilitate Pump Station 1- Sewer	0	0	0	0	0	0.00%
4-514-42900-8211-002	CIP-Well Addition	0	0	0	0	0	0.00%
4-514-42900-8212-002	Distribution/Collection - Sewer	0	0	150,000	115,000	-35,000	-23.33%
4-514-42900-8213-002	Pump Station 3 Replacement	0	0	0	0	0	0.00%
4-514-42900-8214-002	Septage Facility Decommissioning	0	0	0	0	0	0.00%
4-514-42900-8215-002	Pump Station 3 Replacement	0	0	0	0	0	0.00%
Other Uses of Funds:							
4-514-42900-9998-002	Reserve for Contingencies	0	0	25,000	25,000	0	0.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	73,275	84,171	0	0	0	0.00%
TOTAL TBMSD - SEWER:		586,358	547,865	794,646	756,643	-38,003	-4.78%

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APPENDIX

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County of Shenandoah

BOARD OF SUPERVISORS

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

600 N. Main Street, Ste 102
WOODSTOCK, VA 22664



Tel: 540.459.6165 Fax: 540.459.6168
www.shenandoahcountyva.us

OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION ADOPTING TAX RATES FOR CALENDAR YEAR 2024

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 2024 shall be as follows, which rates reflect an increase of \$0.04 per \$100 of assessed valuation to the tax on real property and manufactured homes and an increase of \$0.06 per \$100 of assessed valuation to the tax on non-farm personal property:

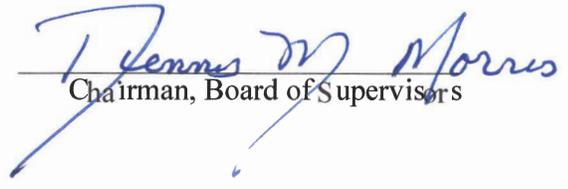
Real Property, including manufactured homes	\$0.64
Personal Property, non-farm	\$4.11
Personal Property, farm machinery	\$0.00
Personal Property, livestock.....	\$0.00
Personal Property, business.....	\$3.15
Machinery and Tools.....	\$3.15
Merchants Capital	\$0.60

all per \$100 of assessed valuation.

Adopted: April 16, 2024

ATTEST:


Clerk of the Board


Chairman, Board of Supervisors

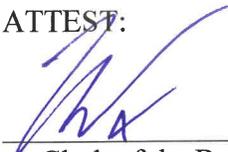
CERTIFICATE

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 Adopting Tax Rates for Calendar Year 2024, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

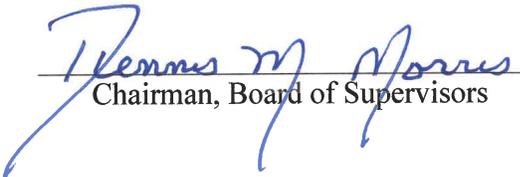
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

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 – DAVID FERGUSON
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OFFICE OF COUNTY ADMINISTRATION

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COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2024-2025 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, 2024 and ending June 30, 2025; and

WHEREAS, a public hearing was held on April 3, 2024 at 7:00 p.m. to receive comments from the public regarding said annual budget; and

WHEREAS, the School Board budget totals \$97,045,537 (the “School Board Budget”). The School Board Budget shall be funded by \$38,819,733 from the County’s general revenues, \$50,317,092 by such State, Federal, and miscellaneous revenues as shall be received from time to time for operation of the Public Schools, \$3,962,000 for School Food Service paid by State, Federal and miscellaneous revenues, and \$3,946,712 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 \$5,984,692 for the operation of the Shenandoah County Department of Social Services shall be funded by \$1,848,694 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 \$6,400,866 for the operation of the Shenandoah County Children’s Services Act of which said amount shall be funded by \$1,667,700 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, 2024 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2025, 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 \$97,475,085 be and is hereby adopted pursuant to the allocations by major categories:

GENERAL FUND

General Government Administration	\$5,280,842
Judicial Administration	3,161,212
Public Safety	28,086,758
Public Works	1,929,513
Health and Welfare	5,004,514
Education ¹	38,863,371
Recreation & Cultural	1,687,425
Community Development	2,767,003
Non-Departmental and Transfers	3,585,180
Capital Outlay	1,230,000
Debt Service	5,879,267
TOTAL GENERAL FUND BUDGET	<u>\$97,475,085</u>

BE IT FURTHER RESOLVED that total appropriations of \$164,570,053 be made for the expenditures identified herein, which includes expenditures of \$67,094,968 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 \$43,638 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 2024-2025 Budget and Appropriating Funds for Shenandoah County, Virginia after due publication at a regular meeting duly held and called on April 16, 2024 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

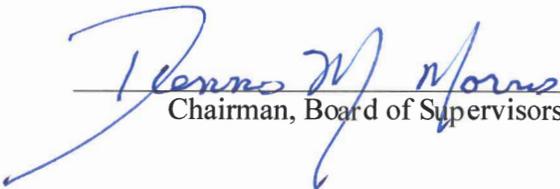
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

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County of Shenandoah

BOARD OF SUPERVISORS

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

600 N. Main Street, Ste 102
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Tel: 540.459.6165 Fax: 540.459.6168
www.shenandoahcountvva.us

OFFICE OF COUNTY ADMINISTRATION

*EVAN L. VASS
COUNTY ADMINISTRATOR*

*MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR*

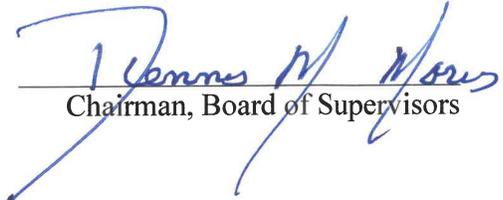
RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2024 FOR THE STONEY CREEK SANITARY DISTRICT

WHEREAS, pursuant to Title 21, Chapter 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.

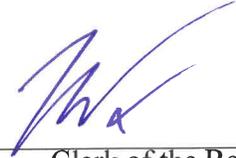
NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2024 shall be as follows:

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

Adopted: April 16, 2024 _____



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 2024 for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

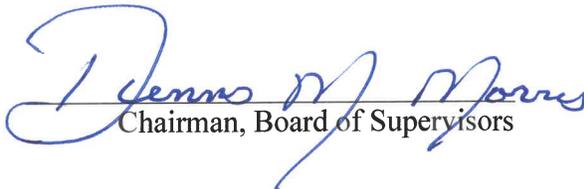
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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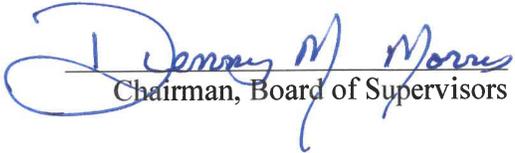
RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2024 FOR THE TOMS BROOK-MAURERTOWN SANITARY DISTRICT

WHEREAS, pursuant to Title 21, Chapter 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 2024 shall be as follows:

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

Adopted: April 16, 2024


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 2024 for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

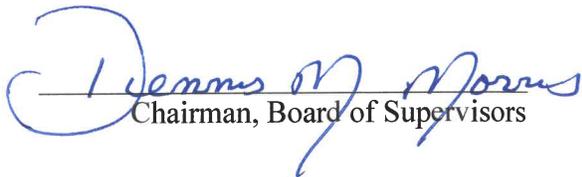
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

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 2025 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, 2024 and ending June 30, 2025, 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 3, 2024 to take public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$2,225,498 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 16, 2024

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 2025 Budget and Appropriating Funds for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

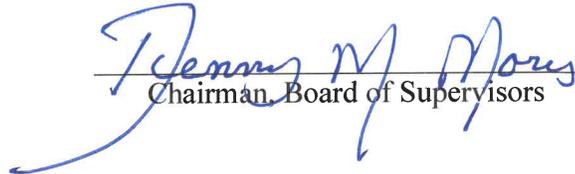
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

ATTEST



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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DISTRICT 3 – DAVID FERGUSON
DISTRICT 4 – KARL ROULSTON
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**RESOLUTION APPROVING
FISCAL YEAR 2025 BUDGET
AND APPROPRIATING FUNDS
TOMS BROOK-MAURERTOWN SANITARY DISTRICT**

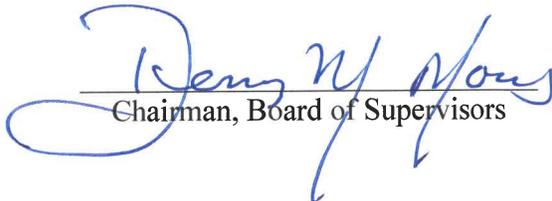
WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2024 and ending June 30, 2025, with said annual budget to serve 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 3, 2024 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$1,132,669 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 16, 2024

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 2025 Budget and Appropriating Funds for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

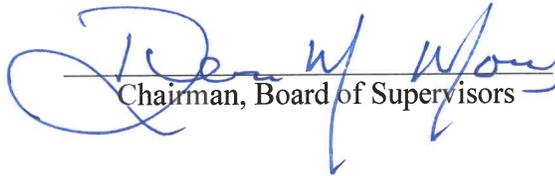
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
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OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING THE FISCAL YEAR 2025 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, 2024 and ending June 30, 2025, with said annual budget to serve for informative and fiscal planning purposes only; and

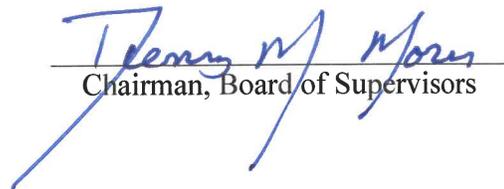
WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 3, 2024 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025 annual fiscal plan (annual budget) for the Shenandoah County North Fork Wastewater Treatment Plant in the amount of \$324,950 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 16, 2024

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 2025 Budget and Appropriating Funds for the Shenandoah County North Fork Wastewater Treatment Plant, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

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 – DAVID FERGUSON
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COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2025 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, 2024 and ending June 30, 2025, with said annual budget to serve for informative and fiscal planning purposes only; and

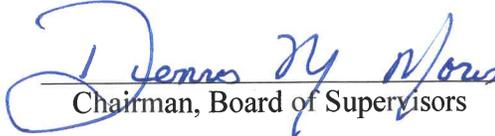
WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 3, 2024 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$12,203,253 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 16, 2024

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 2025 Budget and Appropriating Funds for the Shenandoah County Landfill Fund, adopted at a regular meeting duly held and called on April 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

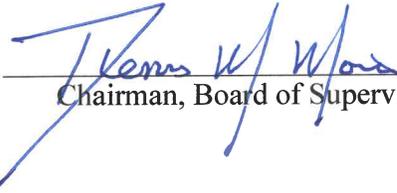
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

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 2025 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, 2024 and ending June 30, 2025, 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 3, 2024 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025 annual fiscal plan (annual budget) for the Shenandoah County Parks and Recreation Special Revenue Fund in the amount of \$1,069,992 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 16, 2024 _____

ATTEST: _____
Clerk of the Board

Dennis M. Morris
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 2025 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 16, 2024, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

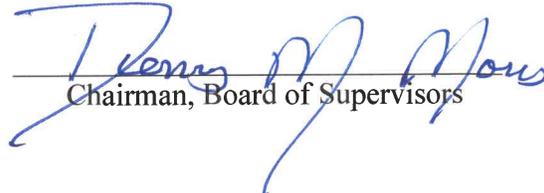
Name	Aye	Nay	Abstain	Absent
Dennis Morris	X			
Josh Stephens	X			
Steven Baker	X			
David Ferguson	X			
Karl Roulston	X			
Timothy Taylor	X			

Date: April 16, 2024

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors